

2019

20



Adopted Budget





**FISCAL YEAR 2019-2020
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 FY2019-20 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year’s budget by an amount of \$649,433, which is a 9.64 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 \$82,309.

At the September 16, 2019 and September 19, 2019 City Council meetings, a record vote was taken of each member of City Council on the proposed FY19-20 budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	9/16/19 VOTE	9/19/19 VOTE
Mayor Milton Y. Tate, Jr.	For	For
Keith Herring, Ward 1	For	For
Albert Wright, Ward 2	For	For
Mayor Pro-Tem Andrew Ebel, Ward 3	For	For
Adonna Saunders, Ward 4	For	For
Clint Kolby, Position 5 At-Large	For	For
Susan Cantey, Position 6 At-Large	For	For

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

TAX RATES	FY18-19	FY19-20
Property Tax Rate	0.5170	0.5140
Effective Tax Rate	0.5018	0.4748
Effective M&O Rate	0.3516	0.3312
Rollback Tax Rate	0.5364	0.5148
Debt Tax Rate	0.1970	0.1940
Amount of Municipal Debt Obligation:	\$2,616,219	\$2,808,736



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Brenham

Texas

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

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, 2018. 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, 2019 – September 30, 2020

Mayor

Milton Y. Tate, Jr.

Council Members

Keith Herring Ward 1
Albert Wright Ward 2
Andrew Ebel, Mayor Pro Tem Ward 3
Adonna Saunders Ward 4
Clint Kolby At Large, Position 5
Susan Cantey At Large, Position 6

Budget Team

James Fisher City Manager
Carolyn D. Miller, CPA Assistant City Manager: Chief Financial Officer
Lowell Ogle Assistant City Manager: Public Utilities
Stacy Hardy, CPA Controller
Debbie Gaffey, CPA Strategic Budget Officer
Kaci Konieczny Budget Manager
Susan Nienstedt Human Resources Director
Allwin Barrow Police Chief
Jeana Bellinger, TRMC City Secretary
Ricky Boeker Fire Chief
Cary Bovey City Attorney
Susan Cates Economic Development Director
Stephanie Doland Development Services Director
Jennifer Eckermann Director of Tourism & Marketing
Dane Rau Director of Public Works

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Mayor
Milton Y. Tate, Jr.

Council Members
Andrew Ebel, Mayor Pro Tem
Susan Cantey
Keith Herring
Clint Kolby
Adonna Saunders
Albert Wright

City Manager
James Fisher

September 11, 2019

Honorable Mayor Milton Tate, Jr. and Council Members:

RE: Fiscal Year 2019-2020 Adopted Budget

In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the adopted budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020. The budget is balanced as required by law and is the launching point for implementing the priorities and initiatives derived from the October 2018 Council/Staff Retreat. In this regard, it differs from the FY18-19 Budget which maintained the *status quo* while a new strategic direction for the City was formulated. The budget reflects the City Council policy direction taken, while continuing a strong financial position.

The Adopted Consolidated Annual Budget expenditures, comprising all funds, totals approximately \$73.0 million (M). The budget can be broken down as follows:

▪ General Fund (including 8 sub-funds – see Attachment A)	\$ 21.7M
▪ Debt Service Fund	2.9
▪ Special Revenue Funds	0.2
▪ Capital Project Funds	7.2
▪ Utility Funds (Electric, Gas, Water, Wastewater, Sanitation, Drainage)	38.4
▪ Internal Service Funds	0.7
▪ Brenham Community Development Corporation (BCDC)	<u>1.9</u>
Total	\$73.0M

Economic Conditions

The economic backdrop for Brenham’s FY19-20 Budget is very favorable. Washington County has seen a resurgence in oil and gas business as new fracking techniques make extraction from the local Austin chalk possible. This has increased demand for products manufactured by Brenham oil-field supply chain companies. Washington County unemployment rate is at a low of 3.7%. Brenham hotels are enjoying high-occupancy rates because of the lodging needs of oilfield workers, and from tourism attributable to higher percentage of per capita disposable income due to overall favorable economic conditions in the State.

The City of Brenham continues to see healthy growth in the ad valorem tax base allowing us to pay for increasing costs of fire, police, streets, parks, recreation, library and other basic city functions. Certified taxable property values rose 10.3% from \$1.3 billion last year to \$1.5 billion this year. Average property valuations for single-family residential homes have jumped 8.3% from \$162,511 to \$175,980.

In January of 2019, the City signed an economic development agreement with Baker Katz for a 35-acre shopping center, with a targeted value of over \$20 million, benefitting taxing entities in Washington County. The retail/dining center is scheduled to open in 2021. Brenham Market Square, a 51-acre mixed-use development will also contribute to sales tax growth with retail and restaurants, as well as multi-family dwellings and commercial office space. The City expects any wane in the oil and gas business to be offset by job creation and resulting sales tax growth realized from these new developments. Finally, a Tax Increment Reinvestment Zone (TIRZ) was created at the end of 2018 to boost economic development and investment along key corridors leading into and around downtown Brenham.

Blinn College is a major City employer with their administrative campus located in Brenham. The College is planning to expand their Brenham campus and course curriculum. Construction is underway for a new Agricultural Complex and design is underway for a new Science, Technology, Engineering, and Innovation Center that will further expand course opportunities at the Brenham Campus. For the fall of 2019, the College expects to enroll 20,000 students (all campuses), a first in its 136-year history. There are over 2,200 students enrolled at the Brenham campus. Blinn's expansion plans bode well for Brenham's economic future, creating a labor pool for new retail stores and restaurants.

With this FY19-20 Adopted Budget, the City is beginning to chart a new course towards financial diversity, lessening our dependence on property taxes. FY18-19 sales tax revenue is expected to increase 8.3% over the prior year and exceed the budget projection. The City has experienced strong growth in sales taxes due to the robust local economy and low unemployment. We are setting the stage for sustainable sales tax growth by attracting new retail development which creates jobs that induce more local spending.

The City is also looking at imposing local sales tax on residential electric and gas customers (currently imposed on only commercial customers). Of the 916 cities in Texas eligible to impose local sales tax for residential use of electricity and gas, 781 or 85% do so. This is a standard practice in many communities and aligns with our alternative revenue growth strategy. The City's electric sales area covers only 60% of Brenham. The sales tax on residential electric customers allows the City to capture sales tax revenues from Brenham citizens served by Bluebonnet Electric who reside outside of the City's electric service area. As sales tax growth is realized, the City can become less property tax reliant.

General Fund

The General Fund budget, including sub-funds is \$21.7 million. Of this amount, \$18.4 million is budgeted expenditures for the General Operating Fund (Fund 101) that contains departments providing traditional local government services including fire, police, animal shelter, library, parks and recreation, streets, airport, and administration. With a balanced budget, revenues equal expenditures. Almost \$16.0 million of General Operating Fund expenditures (87.0%) are funded by a combination of ad valorem taxes, sales tax, utility franchise fees, and transfers-in from other funds. The remaining revenues that balance the budget come from grants, fines, and fees for local government services. **The budget maintains the current O&M portion of the ad valorem tax rate of \$0.3200 per \$100 valuation.**

Revenues & Other Sources (Net Transfers) FY19-20	General Fund 101
Property Taxes (O&M Rate \$0.32)	\$4,518,348
Sales Taxes	5,509,316
Utility Franchise Fees	2,448,743
Other Taxes	460,077
Other Financing Sources (Net Transfers)	3,019,787
Subtotal (Fund 87.0% of Budget)	15,956,271
Other Revenues	
	2,436,157
Total Revenues & Other Financing Sources FY19-20	\$18,392,428

The largest budget expenditure (\$12.6 million or 68.6%) in the General Operating Fund (Fund 101) is personnel salaries and benefits. The adopted budget reflects a net reduction of positions in the General Operating Fund. Budgetary savings were realized from the re-bid of the City's medical insurance and the movement of labor costs associated with drainage maintenance to a new Drainage Utility Fund. These combined savings enabled the City to implement the Compensation Plan Study recommendations and provide employees with a 2% cost-of-living adjustment (COLA). The Compensation Plan Study recommendations primarily increased public safety pay, particularly for fire fighters. The increases align City compensation with the market and will help improve future recruitment and retention. The COLA goes into effect for all positions, October 1, 2019. The last COLA (2%) was given in April of 2017.

General Fund Programs FY19-20	Personnel	Other	Total
Culture and Recreation	\$ 2,074,042	\$ 1,444,884	\$ 3,518,926
General Government	3,924,307	2,045,483	5,969,790
Health and Welfare	418,143	197,085	615,228
Highways and Streets	603,014	483,038	1,086,052
Public Safety	5,627,580	1,574,852	7,202,432
Total FY19-20 Budget	\$12,647,086	\$ 5,745,342	\$18,392,428
Total FY18-19 Budget (Amended)			
	\$12,426,341	\$ 5,727,456	\$18,153,797

There are eight (8) sub-funds in the General Fund with adopted expenditure budgets of \$3.3 million. More than \$2.2 million of the sub-funds expenditure budget is for 2016 storm-related drainage repair projects. Most of these expenditures are being reimbursed by FEMA grants. The General Fund sub-funds expenditure budget also includes \$94,579 for security improvements; \$85,000 for use of donation proceeds; and \$19,518 in small grants for public safety-equipment and training.

The Tourism & Promotion Fund is another sub-fund of the General Fund and includes an expenditure budget of \$785,300 funded by hotel occupancy tax and Barnhill Center events. Visit Brenham, the Destination Marketing Organization (DMO) for Brenham and Washington County, leads the marketing and tourism efforts to develop our area as a destination. Staff and the marketing team work to connect with audiences through both traditional and digital marketing, and work with our many tourism partners to promote and highlight all the area has to offer.

The new Tourism Action Plan 2020 – developed through numerous meetings with all of our partner communities in the county over the past year – will be presented to a joint meeting of City Council and County Commissioner's Court in August. Through guidance of the plan, the DMO will serve as facilitator

to encourage product development, to help enhance the experience of visitors to the area, and to formulate and implement marketing campaigns and promotions to inspire travelers to visit our destination. By working together, overnight stays will increase and local tourism will impact the community through increased sales tax revenue and amenities for its citizens.

Debt Service Fund

The adopted budget expenditure for the Debt Service Fund is \$2.9 million. **With the growth in certified taxable property values, the City lowered the interest and sinking (I&S) portion of the tax rate from \$0.1970 to \$0.1940 per \$100 of valuation.** The FY19-20 Budget includes I&S tax support for \$3.4 million in new 20-year Certificates of Obligation (CO) debt.

Another \$1,000,000 in tax-backed (pass-through) debt will be issued for BCDC to construct detention ponds at the Southwest Industrial Park III and the Brenham Business Center. This debt will be paid by BCDC out of sales tax revenue and does not impact the City’s property tax (I&S) rate.

Street improvement and reconstruction projects are part of the City’s Drive to 2025 capital plan. Bond proceeds will be used as follows:

▪ Old Chappell Hill Road Improvements (Blue Bell)	\$1.1M
▪ Salem Road Improvements	1.4
▪ Street Reconstruction and Other Improvements	<u>0.9</u>
Total Tax-Supported New Debt	\$3.4M
▪ BCDC – 2 Detention Ponds	\$1.0M

Brenham Community Economic Development Corporation (BCDC)

BCDC revenues come from 4B sales tax. Per internal policy, funds are appropriated 65% to parks/recreation and 35% to economic development. The City’s Director of Economic Development is budgeted in the BCDC Fund. For the FY19-20 Budget, BCDC transferred \$186,500 to the General Fund for the following parks and recreation items:

▪ Resurfacing of the Leisure Pool deck	\$75,000
▪ Replacement of 3 pool pumps	15,000
▪ Replacement of 100 lounge chairs	60,000
▪ Replacement of picnic table umbrellas	7,500
▪ Pool bogo mats	10,000
▪ Funds for Christmas Stroll	5,000
▪ Funds for Movies in the Park	4,000
▪ Funds of the Parks Master Plan Update	<u>10,000</u>
Total	\$186,500

In the FY19-20 Budget, BCDC also transferred \$961,550 to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

▪ Henderson Park Improvements Phase III	\$350,000
▪ Addition of a splash pad (Park TBD)	300,000
▪ Jerry Wilson Park playground equipment	85,000
▪ BBAC A/C replacements	64,000
▪ Replacement of Hohlt Park bleachers (12 sets/6 fields)	45,000
▪ Blinn Softball Field renovations	40,000
▪ Hohlt Park scoreboards (4)	22,000
▪ Pickleball court fence and shade canopies (2)	21,000
▪ Schulte Field turf mound	12,000
▪ Finke Pavillion fan	11,550
▪ Hohlt Park bullpen upgrades	<u>11,000</u>
Total	\$961,550

For the FY19-20 Budget, over \$649,000 is allocated towards economic development, which includes approximately \$306,000 for debt service payments. Over the past year, the City initiated a series of Economic Development Strategic Planning Workshops. Facilitated by Petty & Associates, the workshops included community economic development stakeholders to provide input toward defining the structure of the economic development organization in Brenham and Washington County. The final meeting took place on April 29, 2019 with the stakeholders united toward the vision for community economic development. A summary document of the economic development process is currently being reviewed in partnership between City and County officials and will be shared with other stakeholders this fall.

Special Revenue Funds

There are five special revenue funds with adopted combined budgets, including transfers-out, of \$910,568. Hotel/Motel tax revenues collected within the City are transferred to the Promotion/Tourism Fund, a sub-fund of the General Fund, and used for the promotion of overnight stays (heads-on-beds) at local establishments. The City acts as the administrator for Washington County’s hotel tax expenditure allocations. For the FY19-20 Budget, County hotel tax revenues are being used to support events attracting out-of-towners sponsored by the Chappell Hill Chamber of Commerce, the Chappell Hill Historical Society, the Friendship Quilt Guild, the Heritage Society of Washington County, the Independence Historical Society, Unity Theater, Washington on the Brazos, and TH&LA Membership.

Fund	Expenditures	Transfers-Out	Total
109 Hotel/Motel (City)	\$ 0	\$679,000	\$679,000
110 Hotel/Motel County (City Administers)	140,470	0	140,470
229 Criminal Law Enforcement	30,000	0	30,000
233 Courts Security/Technology	41,098	20,000	61,098
301 TIRZ No 1	0	0	0
Total	\$211,568	\$699,000	\$910,568

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. The FY19-20 Budget includes \$25,000 for a drone program; however, funds may be used for any public safety purpose approved by City Council.

Revenues in the Courts Security/Technology Fund come from a portion of court fines and fees. Budget appropriations are restricted for security or technology purposes. FY19-20 Budget expenditures of \$20,000 will be used for notification calls; software licenses/maintenance; handheld ticket writers; security system monitoring and maintenance; and City Marshal training.

TIRZ No 1 Fund is in its first year. The FY19-20 Budget, revenue projection is \$43,316. Sufficient funding for projects will take time to accumulate. Therefore, there are no FY19-20 Budget appropriations for this fund.

Capital Project Funds

Capital project funds are used to account for spending of bond proceeds and other resources used for non-utility capital improvements, many being construction projects that may span more than one fiscal year, such as, street improvements, parks improvements, new facilities, and/or major renovations. Projects requiring debt, intergovernmental grants, or BCDC contributions with restricted use/purposes are managed in these funds. There are four active capital project funds: Airport Capital Project Fund, 2017 Capital Project Fund, Parks Capital Improvement Fund, and Street/Drainage Capital Project Fund.

The Airport Capital Project Fund includes FY19-20 budget appropriations for repair of the airport runway and update to the Airport Master Plan. Both projects are 90% funded by TXDOT grants and 10% funded by the City. The budget for the runway repair is \$500,000 and is expected completion is the end of 2019. The update to the Airport Master Plan is budgeted at \$225,000. Work on the update will not begin until the airport runway repair is complete.

The 2017 Capital Project Fund contains unspent bond proceeds from the 2017 CO. The FY19-20 Budget of \$1,000,378 has been allocated for the following projects:

▪ Deceleration lane Hwy 290 Frontage at Chappell Hill St	\$100,000
▪ Additional lanes under Hwy 290 overpass	224,748
▪ Traffic signalization east and west bound Hwy 290 service road	45,000
▪ Chappell Hill road widening for Baker-Katz project	230,252
▪ Completion of downtown drainage project	36,878
▪ Louanna Estates drainage	<u>364,000</u>
Total	\$1,000,378

The Parks Improvement Fund has a FY19-20 Budget of \$1,285,300. The use of \$961,550 has been described in the BCDC section. The difference of \$323,750 is a carry-over of Henderson Park Improvements Phase II which was approved in the FY18-19 Budget.

The Street/Drainage Capital Project Fund contains unspent bond proceeds from 2012 and 2019 COs. The proposed 2020 CO issuance of \$3.4 million will be accounted for in this fund. The FY19-20 Budget is \$4.2 million. \$3.4 million of this amount is described in the Debt section. There is \$376,178 budgeted for unspent 2012 CO proceeds for the Southside Retail Project (Chappell Hill widening). There is \$345,007 budgeted for unspent 2019 CO proceeds for the Industrial Blvd Drainage/Erosion Project.

Utility Funds - Overview

The City provides electric, gas, water, wastewater, and sanitation services. The utility funds expenditure budget is \$38.4 million of which \$17.7 million (46%) is the cost of purchased power, gas, and water. Over \$2.8 million of the utility funds expenditure budget is for 2016 storm-related repair projects at the water and wastewater plants. The City expects 75% funding from FEMA grants to cover most of these expenditures.

Utility Rates

Brenham residents and businesses enjoy some of the lowest utility rates in Texas. The FY19-20 Adopted Budget includes a 7-8% increase in electric distribution rates and a 4% increase in water rates. The increases proposed will not diminish the City's competitive standing. Residential and commercial electric rates have not changed since 2003; industrial electric rates have not changed since 2014; and water rates have not changed since 2008. The proposed rate changes are needed to cover cost of electric and water services and to continue the investment in infrastructure necessary to maintain the integrity and reliability of our electric and water systems for current and future generations.

Utility Debt

The FY19-20 Budget includes issuance of revenue-backed, Certificate of Obligation (CO) of \$2,050,000 for Water Fund and Wastewater Fund projects. This debt is paid from utility (rate) revenues and not (I&S) taxes. Proceeds will be used for the following:

- \$750,000 for water plant improvements (including reimbursement for City's share of FEMA storm projects)
- \$1.3 million for Baker-Katz lift station and wastewater line project

Utility Funds – Capital Equipment PAYGO (Cash) Funded

There is \$928,013 appropriated in the FY19-20 Budget for utilities capital equipment.

Fund	Dept #	Description	Budget
Electric	160	Replace line locator truck	\$ 27,165
	161	Replace mini-bucket	220,000
Water	163	Replace crane truck (50%)	71,622
Wastewater	166	Replace crane truck (50%)	71,622
	165	Replace dump truck	87,604
Sanitation	142	Garbage carts	450,000
Total			\$ 928,013

Utility Funds - Sanitation Fund

Many cities have improved operating efficiencies while maintaining their level of service and controlling costs by switching from garbage bags to carts for residential garbage service. The FY19-20 Adopted Budget includes the purchase of carts and two side-load garbage trucks for residential service beginning January 1, 2020. In addition, curb-side pickup would be reduced from twice a week to once a week. A

residential garbage rate increase is not included in the FY19-20 Budget but the potential for a rate increase up to 10% is possible depending on whether the City keeps the Recycle Center or offers curbside recycling. The Recycle Center operates at a loss almost every year and is subsidized by other business lines within the Sanitation Fund. The foreign markets for recyclables have dried up and many communities are struggling to stay in the business. Outsourcing all or part of the sanitation business is one option being evaluated. Commercial collection is already being done by an outside party.

The FY19-20 Budget assumes the City retains residential garbage services but switches to carts and uses side-load garbage trucks for once-a-week garbage pickup beginning January 1, 2020. The Sanitation Fund has sufficient excess cash reserves to purchase the carts which are in the budget at \$450,000. The two side-load garbage trucks at \$300,000 each would be financed. The FY19-20 Budget also includes the replacement of one haul truck (\$125,000); one refuse trailer (\$73,000); a pickup truck (\$25,280); and a forklift (\$44,240). These are included in the budget as financed purchases; however, proceeds from the sale of two current garbage trucks could help reduce the amount of financing needed. This financing is considered revenue-backed debt as payments are made from Sanitation Fund revenues.

Utility Funds – New Drainage Utility Fund

The City is initiating a Drainage Utility Fund with revenues derived from drainage fees beginning January 1, 2020. The cost of drainage maintenance (labor and materials) and the replacement of drainage equipment are budgeted at \$326,919. The storms of 2016 highlighted the many drainage issues in Brenham. The City spends approximately \$300,000 annually on drainage maintenance which includes ditch clearing, street sweeping, and mosquito spraying. Another \$3.9 million in drainage projects are identified in the Drive to 2025 Capital Plan.

Many cities have successfully put a drainage fee structure in place for these purposes. Unlike property taxes, revenues from the drainage fee can only be used for drainage projects and cannot be diverted for other purposes. The proposed rate for residential customers is \$3.75 a month and would be added to the utility bill. Non-residential customer rates will depend on a property's impervious coverage in relation to the single family residential average as measured by an equivalent residential unit (ERU). The proposed minimum rate for non-residential customers is \$3.75 a month and the maximum rate is \$300 a month.

The new Drainage Fund includes financing for the replacement of several units used exclusively for drainage maintenance. These units are funded in the FY19-20 Budget (after January 1, 2020) using four and seven year capital lease/notes. The estimated debt service on these units in FY19-20 Budget is \$95,939. This financing is considered revenue-backed debt. Units include the following:

- 1998 Gradall Excavator \$374,759
- 2012 Street Sweeper \$235,981
- 1998 John Deere Backhoe \$118,862

Internal Service Funds

There are three Internal Service Funds included in the FY19-20 Budget. The funds include the following:

- Central Fleet Fund – City-wide departments share the use of large equipment and rent the equipment as needed. The rent revenues in are budgeted in the departments as rent expenditures, except for department capital projects in which rent expenditures get capitalized

as part of the project cost. The FY19-20 Budget has expenditure appropriations of \$157,329. Of this amount, \$60,000 is appropriated for the purchase of a vac unit and \$50,000 is appropriated for replacing a dump truck.

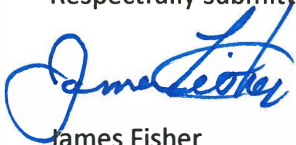
- Workers Compensation Fund – City-wide departments pay into this fund for covering the cost of providing workers’ compensation benefits. The FY19-20 Budget for this fund is \$172,900.
- Vehicle Equipment Replacement Fund (VERF) – The FY19-20 Budget includes a VERF is for funding the replacement of fleet and heavy-duty equipment used by departments in the General Fund. These departments face budgetary challenges each year in terms of timely replacement of vehicles and equipment. Other cities have used a VERF to instill budgetary discipline with some type of systematic replacement program. The idea behind the VERF is to anticipate and pre-fund future replacements. Department O&M budgets include rental payments to the VERF collected over the operating life of the asset to be replaced. Interest income earned on rental fee investment helps offset inflationary impact on future replacement costs. This approach can save the City money over time but requires fiscal discipline.

The VERF owns the purchased assets. First year purchases require a “transition” because in the first rotation, the City will be replacing a current vehicle AND pre-funding a future replacement. Both cash and capital leases/notes will be used for this one-time transition period. In the FY19-20 Budget, 19 units will be replaced with a combined estimated cost of \$1,008,240. A General Fund transfer in the amount of \$204,628 is being used to fund the capital outlay for Parks Department vehicles and equipment (5 units). The remaining 14 units, eight of which are public safety vehicles, are being financed over a three to seven year period equivalent to one-half of the assets’ operating lives. The second half of the assets’ operating lives will be used to pre-fund future replacements. Debt service payments from the VERF are budgeted at \$385,803 and will be covered by departmental rents. This financing will be considered tax-backed debt and count toward the City’s debt limits adopted in the Debt Policy.

Closing Remarks

Staff has worked diligently to prepare a budget that initiates a financial change in course and launches our Drive to 2025 initiatives. 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 Debbie Gaffey, Kaci Konieczny, Stacy Hardy, Susan Nienstedt and Lowell Ogle. Our division directors and department heads also deserve recognition for their cooperation during this process.

Respectfully submitted,



James Fisher
City Manager



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

FY20 Budget Summary

FUND	Revenues & Other Financing Resources				Expenditures & Other Financing Uses			
			Increase/(Decrease)				Increase/(Decrease)	
	2019	2020	\$	%	2019	2020	\$	%
101 General	\$ 18,153,797	\$ 18,392,428	\$ 238,631	1.31%	\$ 18,153,797	\$ 18,392,428	\$ 238,631	1.31%
222 PD Grants	15,000	11,996	(3,004)	-20.03%	15,000	11,996	(3,004)	-20.03%
225 Motorcycle/PD Equip	2,600	2,822	222	8.54%	2,600	2,822	222	8.54%
226 Public Safety Training	3,600	3,600	0	0.00%	3,600	2,900	(700)	-19.44%
227 FEMA Disaster Relief	3,841,381	2,190,361	(1,651,020)	-42.98%	2,923,646	2,297,256	(626,390)	-21.42%
232 Donations	95,500	75,500	(20,000)	-20.94%	31,000	85,000	54,000	174.19%
235 Fire Dept Grants	1,800	1,800	0	0.00%	1,800	1,800	0	0.00%
236 Capital/Non-Routine Items	25,000	0	(25,000)	-100.00%	236,014	94,579	(141,435)	-59.93%
249 Tourism & Promotion	611,400	785,300	173,900	28.44%	611,400	785,300	173,900	28.44%
118 Debt	4,389,218	2,919,736	(1,469,482)	-33.48%	4,406,572	2,919,736	(1,486,836)	-33.74%
290 290 Pass Thru	20,000	0	(20,000)	-100.00%	1,750,000	0	(1,750,000)	-100.00%
250/252 BCDC/BCDC Capital Projects	1,720,660	1,855,596	134,936	7.84%	1,955,610	2,149,596	193,986	9.92%
109 Hotel/Motel	646,000	679,000	33,000	5.11%	646,000	679,000	33,000	5.11%
110 Hotel/County	120,000	140,470	20,470	17.06%	120,000	140,470	20,470	17.06%
229 Criminal Law	10,100	10,200	100	0.99%	15,000	30,000	15,000	100.00%
233 Courts Technology	54,600	54,100	(500)	-0.92%	53,383	61,098	7,715	14.45%
301 TIRZ No. 1	0	43,316	43,316	N/A	0	0	0	N/A
203 Airport Capital Imprv	639,207	675,000	35,793	5.60%	646,200	725,000	78,800	12.19%
214 Capital Leases	0	0	0	N/A	0	0	0	N/A
217 2017 Capital Projects	10,000	10,000	0	0.00%	547,255	1,000,378	453,123	82.80%
218 2014 Capital Projects	0	0	0	N/A	0	0	0	N/A
234 Parks Capital Imprv	866,000	984,550	118,550	13.69%	874,500	1,285,300	410,800	46.98%
237 Streets/Drainage	2,500	3,396,999	3,394,499	135779.96%	673,803	4,171,185	3,497,382	519.05%
102 Electric	24,031,704	22,578,762	(1,452,942)	-6.05%	24,413,412	22,742,643	(1,670,769)	-6.84%
103 Gas	3,246,243	3,275,852	29,609	0.91%	3,448,073	3,282,025	(166,048)	-4.82%
104 Water	5,604,823	5,963,080	358,257	6.39%	6,152,636	5,959,723	(192,913)	-3.14%
105 Wastewater	5,428,777	5,919,037	490,260	9.03%	5,956,057	5,333,807	(622,250)	-10.45%
106 Sanitation	3,535,015	3,577,092	42,077	1.19%	3,383,186	4,048,565	665,379	19.67%
107 Drainage	0	495,178	495,178	N/A	0	326,919	326,919	N/A
220 Central Fleet	140,000	142,200	2,200	1.57%	230,249	157,329	(72,920)	-31.67%
240 Vehicles/Equip Replacement	0	558,336	558,336	N/A	0	385,803	385,803	N/A
500 Workers' Comp	195,156	196,907	1,751	0.90%	164,142	172,900	8,758	5.34%
TOTAL	\$ 73,410,081	\$ 74,939,218	\$ 1,529,137	2.08%	\$ 77,414,935	\$ 77,245,558	\$ (169,377)	-0.22%

**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY19-20 BUDGET**

	GENERAL FUND									DEBT	COMPONENT UNIT	SPECIAL REVENUE FUNDS				
	GENERAL	POLICE DEPT GRANTS	MOTOR/ PD EQUIP	PUBLIC SAFETY	FEMA DISASTER	DONA- TIONS	FIRE DEPT GRANTS	CAPITAL/ NON-ROUTINE	TOURISM & PROMOTION		BCDC & BCDC CAPITAL	HOTEL/ MOTEL	HOTEL/ TAX CNTY	CRIM LAW ENFORCE	COURTS TECH	TIRZ #1
BEGINNING BALANCE	\$4,283,353	\$0	\$0	\$2,599	\$61,696	\$233,446	\$0	\$94,579	\$202,841	\$612,366	\$1,774,129	\$299,307	\$9,092	\$38,118	\$54,278	\$0
REVENUES																
TAXES	12,936,484	-	-	-	-	-	-	-	-	2,828,736	1,836,438	675,000	140,470	-	-	43,316
LICENSES AND PERMITS	147,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	374,426	11,996	2,822	3,600	2,129,360	-	1,800	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	604,851	-	-	-	-	-	-	-	172,800	-	-	-	-	-	53,600	-
FINES AND FORFEITURES	659,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	135,000	-	-	-	-	-	-	-	-	11,000	18,000	4,000	-	200	500	-
PAYMENT FROM COMPONENT UNIT	186,500	-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-	75,500	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	328,206	-	-	-	-	-	-	-	500	-	1,158	-	-	10,000	-	-
TOTAL REVENUES	\$15,372,641	\$11,996	\$2,822	\$3,600	\$2,129,360	\$75,500	\$1,800	\$0	\$174,300	\$2,919,736	\$1,855,596	\$679,000	\$140,470	\$10,200	\$54,100	\$43,316
EXPENDITURES																
CURRENT																
CULTURE AND RECREATION	3,518,926	-	-	-	-	3,000	-	-	785,300	-	55,385	-	140,470	-	-	-
GENERAL GOVERNMENT	5,969,790	-	-	-	-	35,000	-	94,579	-	-	-	-	-	-	41,098	-
HEALTH AND WELFARE	615,228	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-
HIGHWAYS AND STREETS	1,086,052	-	-	-	1,335,217	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	7,157,432	11,996	2,822	2,900	-	32,000	1,800	-	-	-	-	-	30,000	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	569,161	-	-	-	-	-
COST OF SALES AND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTEWATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRAINAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE																
INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	-	-	662,430	-	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-	-	-	-	-	2,257,306	-	-	-	-	-	-
CAPITAL OUTLAY	45,000	-	-	-	962,039	10,000	-	-	-	-	1,297,000	-	-	-	-	-
TOTAL EXPENDITURES	\$18,392,428	\$11,996	\$2,822	\$2,900	\$2,297,256	\$85,000	\$1,800	\$94,579	\$785,300	\$2,919,736	\$1,921,546	\$0	\$140,470	\$30,000	\$41,098	\$0
OTHER FINANCING SOURCES (USES)																
TRANSFERS IN	3,384,271	-	-	-	61,001	-	-	-	611,000	-	1,000,000	-	-	-	-	-
TRANSFERS OUT	(1,374,484)	-	-	-	-	-	-	-	-	-	-	(679,000)	-	-	(20,000)	-
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	(1,228,050)	-	-	-	-	-
ISSUANCE OF DEBT	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$3,019,787	\$0	\$0	\$0	\$61,001	\$0	\$0	\$0	\$611,000	\$0	(\$228,050)	(\$679,000)	\$0	\$0	(\$20,000)	\$0
CHANGE IN FUND BALANCE	-	-	-	700	(106,895)	(9,500)	-	(94,579)	-	-	(294,000)	-	-	(19,800)	(6,998)	43,316
ENDING FUND BALANCE	\$4,283,353	\$0	\$0	\$3,299	(\$45,199)	\$223,946	\$0	\$0	\$202,841	\$612,366	\$1,480,129	\$299,307	\$9,092	\$18,318	\$47,280	\$43,316

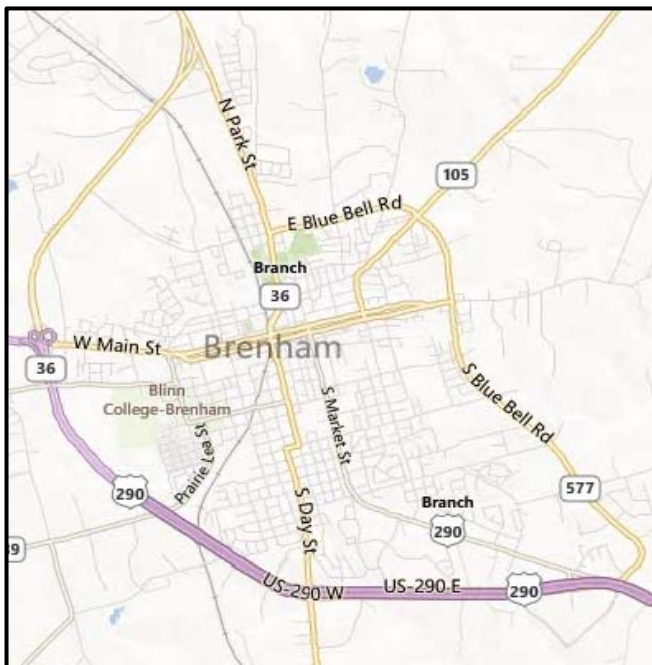
**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY19-20 BUDGET**

	CAPITAL PROJECT FUNDS				ENTERPRISE FUNDS						INTERNAL SERVICE FUNDS			TOTAL
	AIRPORT CAPITAL	2017 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	ELECTRIC	GAS	WATER	WASTE- WATER	SANI- TATION	DRAINAGE	CENTRAL FLEET	VEH/EQUIP REPLACE	WORKERS' COMP	
BEGINNING BALANCE	\$50,000	\$1,108,880	\$321,597	\$774,186	\$9,947,052	\$1,416,390	\$1,565,444	\$508,341	\$1,200,061	\$0	\$81,691	\$0	\$192,767	\$24,832,213
REVENUES														
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	18,460,444
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	147,328
INTERGOVERNMENTAL	652,500	-	-	-	-	-	1,517,849	2,033,704	-	-	-	-	-	6,728,057
CHARGES FOR SERVICES	-	-	-	-	22,400,117	3,251,352	4,418,231	3,857,233	3,560,209	495,178	141,000	202,469	195,107	39,352,147
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	659,846
INVESTMENT INCOME	-	10,000	-	8,000	154,957	24,500	27,000	27,600	13,000	-	1,200	-	1,800	436,757
PAYMENT FROM COMPONENT UNIT	-	-	961,550	-	-	-	-	-	-	-	-	-	-	1,228,050
CONTRIBUTIONS AND DONATIONS	-	-	5,000	-	-	-	-	-	-	-	-	-	-	81,500
MISCELLANEOUS	-	-	18,000	-	23,688	-	-	500	3,883	-	-	-	-	385,935
TOTAL REVENUES	\$652,500	\$10,000	\$984,550	\$8,000	\$22,578,762	\$3,275,852	\$5,963,080	\$5,919,037	\$3,577,092	\$495,178	\$142,200	\$202,469	\$196,907	\$67,480,064
EXPENDITURES														
CURRENT														
CULTURE AND RECREATION	-	-	105,550	-	-	-	-	-	-	-	-	-	-	4,608,631
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	6,140,467
HEALTH AND WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	620,228
HIGHWAYS AND STREETS	225,000	369,748	-	-	-	-	-	-	-	-	-	-	-	3,016,017
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	7,238,950
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	569,161
COST OF SALES AND SERVICES	-	-	-	-	15,669,007	1,742,869	333,096	-	-	-	-	-	-	17,744,972
ELECTRIC	-	-	-	-	3,102,036	-	-	-	-	-	-	-	-	3,102,036
GAS	-	-	-	-	-	576,058	-	-	-	-	-	-	-	576,058
WATER	-	-	-	-	-	-	1,851,603	-	-	-	-	-	-	1,851,603
WASTEWATER	-	-	-	-	-	-	-	1,747,294	-	-	-	-	-	1,747,294
SANITATION	-	-	-	-	-	-	-	-	2,773,701	-	-	-	-	2,773,701
DRAINAGE	-	-	-	-	-	-	-	-	-	230,980	-	-	-	230,980
GROSS REVENUE TAX	-	-	-	-	1,531,140	226,441	299,903	260,716	60,974	-	-	-	-	2,379,174
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-	16,840	-	172,900	189,740
DEBT SERVICE														
INTEREST & FISCAL CHARGES	-	-	-	-	65,162	-	260,707	139,347	34,797	16,891	3,343	22,404	-	1,205,081
PRINCIPAL RETIREMENT	-	-	-	-	72,194	-	737,988	1,374,975	233,876	79,048	27,146	158,771	-	4,941,304
CAPITAL OUTLAY	500,000	630,630	1,179,750	4,171,185	1,031,165	133,829	1,862,602	1,445,129	500,000	-	110,000	204,628	-	14,082,957
TOTAL EXPENDITURES	\$725,000	\$1,000,378	\$1,285,300	\$4,171,185	\$21,470,704	\$2,679,197	\$5,345,899	\$4,967,461	\$3,603,348	\$326,919	\$157,329	\$385,803	\$172,900	\$73,018,354
OTHER FINANCING SOURCES (USES)														
TRANSFERS IN	22,500	-	-	-	650,680	-	-	-	-	-	-	355,867	-	6,085,319
TRANSFERS OUT	-	-	-	(61,001)	(1,922,619)	(602,828)	(613,824)	(366,346)	(445,217)	-	-	-	-	(6,085,319)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,228,050)
ISSUANCE OF DEBT	-	-	-	3,450,000	-	-	-	-	-	-	-	-	-	4,450,000
INSURANCE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
TOTAL OTHER FINANCING SOURCES (USES)	\$22,500	\$0	\$0	\$3,388,999	(\$1,271,939)	(\$602,828)	(\$613,824)	(\$366,346)	(\$445,217)	\$0	\$0	\$355,867	\$0	\$3,231,950
CHANGE IN FUND BALANCE	(50,000)	(990,378)	(300,750)	(774,186)	(163,881)	(6,173)	3,357	585,230	(471,473)	168,259	(15,129)	172,533	24,007	(2,306,340)
ENDING FUND BALANCE	\$0	\$118,502	\$20,847	\$0	\$9,783,171	\$1,410,217	\$1,568,801	\$1,093,571	\$728,588	\$168,259	\$66,562	\$172,533	\$216,774	\$22,525,873

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.

City Profile

Information on the City of Brenham

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 249.61 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 38 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, drainage, and sanitation utilities, providing citizens with the convenience of "one-stop shopping" while ensuring quality service. There are 92.1 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 1,200 athletic games and 35 tournaments are held at City facilities during a year. Approximately 191 acres of parkland is maintained by the City.

Introduction



City Profile

Reader's Guide, Fund Structure and Accounting Basis

The City of Brenham uses fund accounting to ensure compliance with finance related legal requirements. The chart below shows all the funds included in the budget and the accounting basis for the CAFR versus the Budget. The budget document follows the fund layout below.

Reader's
Guide

		CAFR	BUDGET								
PRIMARY GOVERNMENT	GOVERNMENTAL FUNDS	GENERAL FUND 101 GENERAL FUND (MAIN OPERATING FUND) 222 POLICE DEPT GRANTS (SUB-FUND) 225 MOTORCYCLE/PD EQUIPMENT (SUB-FUND) 226 PUBLIC SAFETY TRAINING (SUB-FUND) 227 FEMA DISASTER RELIEF (SUB-FUND) 232 DONATIONS (SUB-FUND) 235 FIRE DEPT GRANTS (SUB-FUND) 236 CAPITAL/NON-ROUTINE ITEMS (SUB-FUND) 249 TOURISM & MARKETING (SUB-FUND)	MODIFIED ACCRUAL	MODIFIED ACCRUAL W/EXCEPT- IONS*							
		DEBT SERVICE 118 DEBT SERVICE FUND									
		US 290 PASS THRU 290 US 290 PASS THRU FINANCE FUND									
		OTHER GOVERNMENTAL FUNDS			SPECIAL REVENUE FUNDS 109 HOTEL/MOTEL FUND 110 HOTEL/MOTEL FUND COUNTY 229 CRIMINAL LAW ENFORCEMENT FUND 233 COURTS SECURITY/TECHNOLOGY FUND 301 TIRZ NO 1 FUND						
					CAPITAL PROJECT FUNDS 203 AIRPORT CAPITAL IMPROVEMENTS FUND 214 CAPITAL LEASES FUND 217 2017 CAPITAL PROJECTS FUND 218 2014 CAPITAL PROJECTS FUND 234 PARKS CAPITAL IMPROVEMENTS FUND 237 STREETS/DRAINAGE FUND						
						ENTERPRISE FUNDS 102 ELECTRIC FUND 122 ELECTRIC WPC (SUB-FUND) 103 GAS FUND 123 GAS WPC (SUB-FUND) 104 WATER FUND 105 WASTEWATER FUND 106 SANITATION FUND 107 DRAINAGE FUND	ACCRUAL	ACCRUAL W/EXCEPT- IONS*			
									INTERNAL SERVICE FUNDS 220 CENTRAL FLEET FUND 240 VERF FUND 500 WORKERS COMP FUND		
										BRENHAM COMMUNITY DEVELOPMENT CORPORATON 250 BCDC	MODIFIED ACCRUAL
		252 BCDC CAPITAL PROJECTS FUND									
		COMPONENT UNIT									

Introduction

*Exceptions: 1) Capital expenditures are budgeted instead of depreciation; 2) Debt principal payments are budgeted; 3) Amortization of bond premiums/discounts are not budgeted; 4) Losses on sale of fixed assets are not budgeted and sales are budgeted only if the asset is fully depreciated; and 5) Accrued comp time is not budgeted. Budgetary control is at the fund level. Budget amendments must be done by ordinance.

Reader's
Guide

Planning
Process

Plan 2040, Brenham Comprehensive Plan - Guiding Principles

Plan 2040, the Brenham Comprehensive Plan, resulted from a 12-month process and involved input from City staff, officials, board members and citizens. The plan lays out a vision regarding the future growth and enhancement of the community. It provides guiding principles, goals, and strategic action priorities that will help City officials and staff in determining the location, financing, and sequencing of public improvements; administering development regulations; and guiding reinvestment efforts. The plan also provides a basis for coordinating the actions of many different functions and interests within and outside of municipal government.

Plan 2040 Focus Areas include:

- Land Use and Development
- Growth Capacity
- Economic Opportunity
- Transportation
- Parks and Recreation

Through the process of preparing Plan 2040, a set of five overarching guiding principles were developed. A guiding principle expresses a basic value or operating policy that will apply regardless of the course of action ultimately chosen. The guiding principles are listed below.

Introduction

Guiding Principle 1 (GP1)

Brenham will emphasize **QUALITY** as it grows, ensuring growth is managed in a way that adds value to the City, while also strengthening existing neighborhoods and commercial areas.

Guiding Principle 2 (GP2)

Brenham will be **ADAPTABLE** by focusing on developing and sustaining a diverse economy that attracts and retains individuals and families to put down roots in the community, while providing a robust range of housing to accommodate people in all stages of life.

Guiding Principle 3 (GP3)

Brenham will be **AUTHENTIC** by continuing to focus on those elements that differentiate Brenham such as its historic downtown, natural assets, Blinn College, and its "small town feel" as a benefit for both current and future residents to enjoy.

Guiding Principle 4 (GP4)

Brenham will be **ACTIVE** by enabling healthy living through offering quality and safe City parks and recreational opportunities, by prioritizing the ability to walk and bicycle safely, and by committing to maintain high levels of public safety services.

Guiding Principle 5 (GP5)

Brenham will be **COLLABORATIVE** by pursuing and maintaining partnerships in all arenas, including housing, transportation, infrastructure, economic development, emergency response, and arts and culture.

Planning
Process

Plan 2040, Brenham Comprehensive Plan - Goals

Land Use and Development

Sound land use planning is essential to ensure that the City is prepared not only to serve anticipated public infrastructure and service needs, but also to create and maintain a desired community character.

Goals - Land Use and Development (GLUD)

- GLUD1.** Increase the housing supply within the City limits, capturing an increased amount of county and regional growth within the City.
- GLUD2.** Have a wider variety of housing types available within the City, including rental options and options affordable across the income spectrum and for various "life cycle" stages.
- GLUD3.** Older housing stock is revitalized, ensuring safe housing conditions for all residents.
- GLUD4.** Historic homes and neighborhoods are preserved.
- GLUD5.** The City grows in logical areas and in manner that supports the fiscal sustainability of the City into the future including through infill development.
- GLUD6.** Aged commercial corridors experience redevelopment and revitalization, providing increased retail and entertainment options within the City.

Growth Capacity

Growth can bring many economic and community benefits but must be balanced with reinvestment in Brenham's established neighborhoods and nonresidential areas through focused revitalization efforts which can facilitate absorbing more of the community's population growth within existing developed areas.

Goals - Growth Capacity (GC)

- GC1.** Continued investment in maintenance and upgrades to City-owned utilities and facilities.
- GC2.** Continued budget support for public safety services to maintain responsiveness and levels of service as Brenham grows.
- GC3.** A growth pattern that provides for the long-term financial sustainability of the City, balancing infrastructure investment and other public service needs of new development with reinvestment/rehabilitation needs of existing developed areas.

Introduction

Plan 2040, Brenham Comprehensive Plan - Goals (continued)

Economic Opportunity Well-constructed economic development policies and incentives will provide City government the greatest opportunity to influence the quality, quantity and timing of development and shift some of the risk of public improvement to private sector partners.

Goals - Economic Opportunity (EO)

- EO1.** An expanded retail base and mix within Brenham, to increase local spending, increase City revenues and respond to residents' desire for more varied shopping opportunities.
- EO2.** Recognition of the essential role of housing in economic development and the need to have adequate supply and mix of housing for employees.
- EO3.** A continued focus on Brenham's existing economic assets, including the municipal airport, two industrial parks, historic downtown, manufacturing base, medical establishments, and Blinn College.
- EO4.** A diversified local economy as Brenham continues to attract new businesses while retaining and growing existing businesses.
- EO5.** A workforce that meets the needs of local employers and is supported by active workforce development programs in partnership with Blinn College and BISD.

Transportation Top roadway-related issues facing Brenham include improving safety and connectivity and relieving congestion. Overall, there are no significant traffic concerns based on projected population growth and development. However, each new development project should be evaluated for potential impact on the road network.

Goals - Transportation (T)

- T1.** Improved traffic flow, safety and cross-town connectivity.
- T2.** Increased opportunities for Brenham's residents and visitors to safely walk and bike within the City, whether for work, shopping or recreation.
- T3.** A street system that is in good repair and is safe and inviting for all users (vehicles, bicyclists, and pedestrians), utilizing the "Complete Streets" concept whenever feasible.
- T4.** Enhanced partnerships and collaborative relationships with the Texas Department of Transportation (TxDOT), Union Pacific Railroad, and other transportation partners.

Plan 2040, Brenham Comprehensive Plan - Goals (continued)

Parks and Recreation

Brenham offers well utilized parks and recreation facilities, that in addition to its historic assets and cultural facilities, contribute to the livability of Brenham.

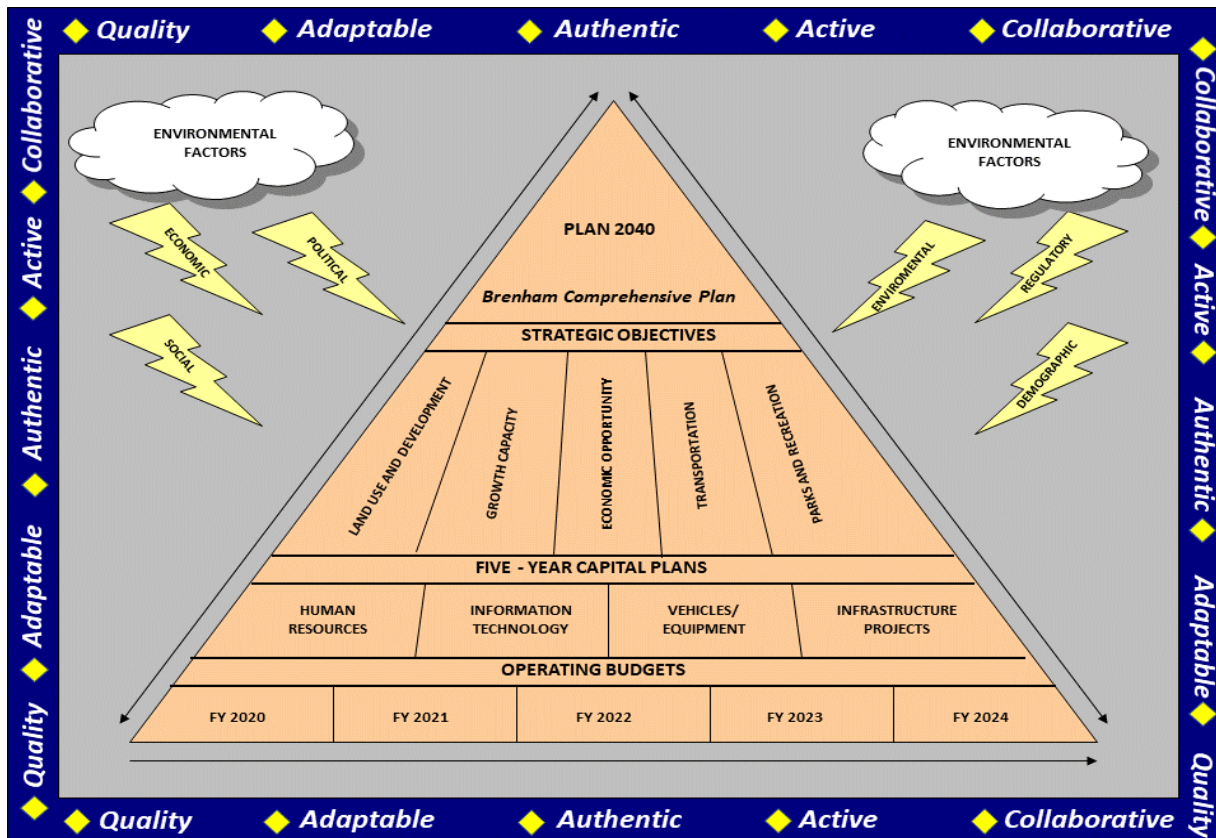
Goals - Parks and Recreation (PR)

- PR1.** A continued provision of high-quality park space and recreational programming to meet the needs of residents and visitors.
- PR2.** An emphasis on Brenham's natural, historic, recreational, and cultural assets in marketing and economic development efforts.
- PR3.** A renewed focus on pedestrian and bicyclist access and safety within the City, including connecting to park and recreation sites, via trails, sidewalks, and on-street bicycle facilities.

Capital Plan and Budget Integration

The Capital Plan and the Budget are developed within the guiding principals and goals identified in the Brenham Comprehensive Plan. The fiscal year begins with an update of the five-year Capital Plan, followed by revised five-year revenue and O&M forecasts under different sensitivity scenarios. Results are presented at a pre-budget workshop where Council provides guidance to staff with regards to capital project priorities and funding options. This then establishes the framework for the one-year operating budget.

Introduction



Budget Calendar

Fiscal Year 2019-20

Introduction

MARCH 2019

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL 2019

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MAY 2019

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

JUNE 2019

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

JULY 2019

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST 2019

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER 2019

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER 2019

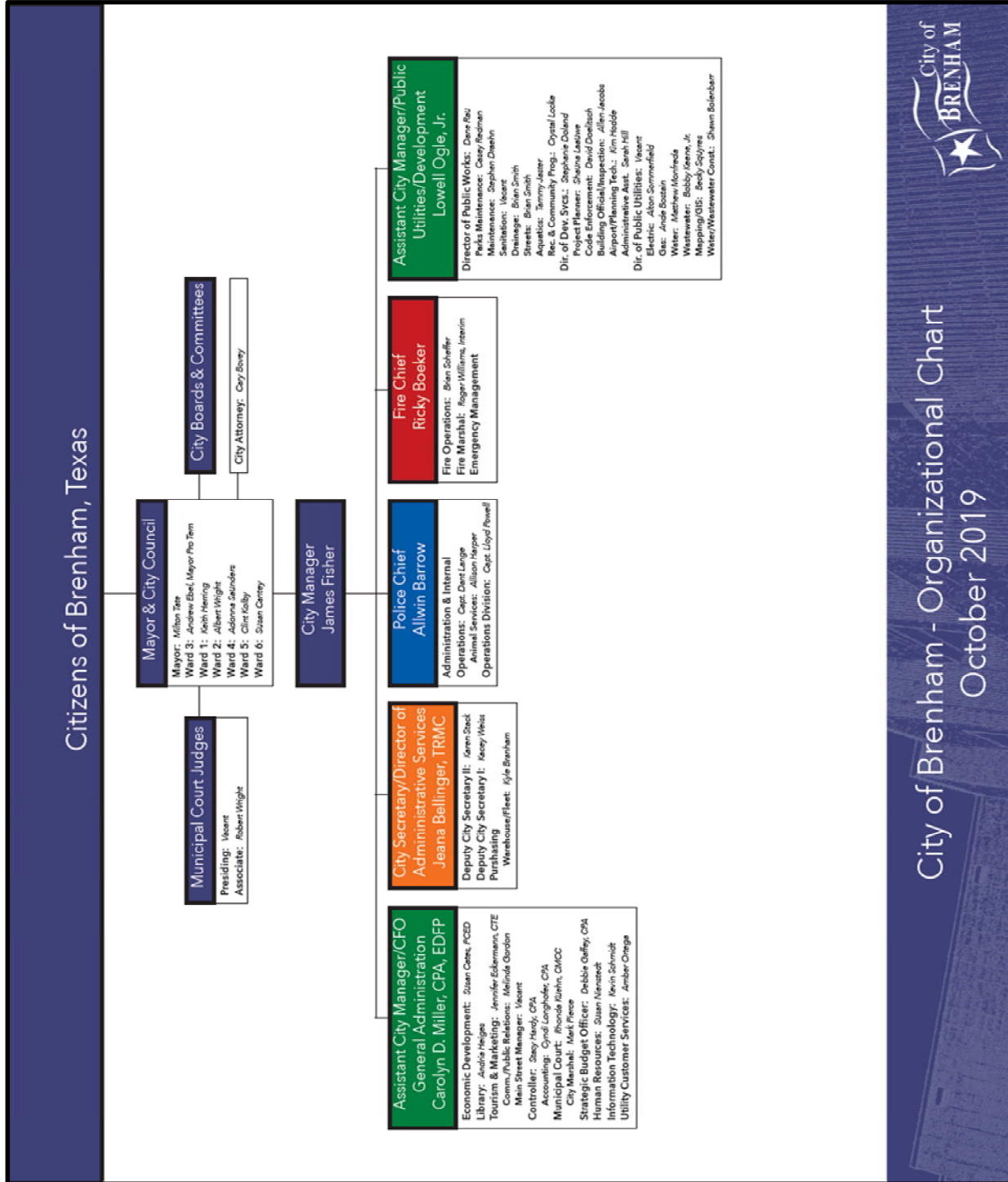
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12

Budget Calendar

- **MARCH**
 - Update Personnel Model
 - Complete 1st Quarter Review
 - Review long-term capital plans for vehicles and equipment with all departments
- **APRIL**
 - Open INCODE Budget for FY2020
 - **April 10 - Parks & Recreation Advisory Board Meeting - 12:00 PM**
 - Distribute RAE spreadsheets to all departments
 - Review RAEs and input into INCODE
 - Complete revenue forecasts for all funds
 - Review long-term capital plans for facilities and infrastructure with all departments
 - Complete utilities, insurance, and fuel line item budgets
 - Input IT replacement plans
 - Complete budget training manuals
 - **April 24 - BCDC Board Meeting - 7:30 AM**
 - **April 24 & 25 - Budget Training**
- **MAY**
 - Personnel Budget for FY20 reviewed by management and input into INCODE
 - Management review of Revenue Projections for FY20 and input into INCODE
 - **May 17 - Budgets entered in INCODE for all funds**
 - **Week of May 20 - Roll-up of funds and review FY20 Proposed Budget financials**
 - **May 23 - Review of departmental budgets for all utility funds**
 - **May 24 & 28 - Review of departmental budgets for general fund**
- **JUNE**
 - **June 11 - City Manager budget review of all funds and financials**
 - **June 13 - Pre Budget Workshop - EEOC - 9:00 AM**
 - Create Budget Workshop presentation and workbook
- **JULY**
 - Budget Workshop workbook distributed
 - **July 17 - Council Budget Workshop - Budget Orientation; Review Sanitation Fund and**
Discuss Drainage Fee - **3:00 PM**
 - **July 18 - Council Budget Workshop - Review Electric, Gas, Water, and Wastewater**
Funds - **8:30 AM - 11:30 AM**; Recess for regular City Council meeting, **reconvene** afterwards to Review Special Funds and General Fund
 - **July 25 - Council Budget Workshop - Final review and discussion of FY20 budget and**
tax rate - **9:00 AM**
 - **July 25 - Appraisal roll certified**
 - Calculate effective and rollback tax rates
- **AUGUST**
 - **August 1 - Council Meeting:** Discuss tax rate, take record vote and schedule Public Hearings on the proposed tax rate
 - **August 2 - Proposed Budget filed with City Secretary and put on City's website**
 - **August 5 - Notice of Public Hearing on Proposed Property Tax Rate** published in newspaper and City's website
 - **August 15 - Council Meeting:** First public hearing on tax increase
 - **August 26 - Notice of Public Hearing on Proposed Budget** published in newspaper and on website not earlier than the 30th or later than the 10th day before the date of the hearing
- **SEPTEMBER**
 - **September 5 - Council Meeting:** Second public hearing on tax increase
 - **September 16 - 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. **8:30 AM**
 - **September 19 - Council Meeting:** Second reading of ordinances to adopt the tax rate and budget. Record vote taken.
 - **September 20 - Statement on tax rate published on City's website**
 - **September 29 - Last day for taxing units to adopt 2019 tax rate**
- **OCTOBER**
 - **October 1 - 2020 Fiscal Year Budget begins**

Organizational Chart

Personnel



City of Brenham - Organizational Chart
 October 2019

Introduction

Personnel

Personnel	Personnel - Full-Time Equivalents (FTEs)								
	FY18			FY19			FY20		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
GENERAL FUND									
049 MARKETING & PR	4.00	0.73	4.73	3.75	0.98	4.73	4.00	1.11	5.11
144 PARKS & REC	12.50	3.17	15.67	13.50	3.17	16.67	12.50	3.28	15.78
146 LIBRARY	4.00	3.23	7.23	4.00	3.23	7.23	4.00	3.23	7.23
149 AQUATIC CENTER	3.50	13.93	17.43	3.50	13.93	17.43	3.00	13.93	16.93
121 ADMINISTRATION	4.25	0.57	4.82	4.50	0.57	5.07	4.00	0.93	4.93
122 DEVELOPMENT SVCS	5.50	0.70	6.20	6.50	0.70	7.20	6.50	0.70	7.20
123 HUMAN RESOURCES	2.00	0.50	2.50	2.00	0.50	2.50	2.00	0.50	2.50
125 MAIN STREET	1.00	0.50	1.50	-	-	-	-	-	-
128 ENGINEERING SERVICES	1.00	-	1.00	-	-	-	-	-	-
131 MAINTENANCE	8.00	0.50	8.50	8.00	0.50	8.50	7.50	0.38	7.88
133 FINANCE	9.00	0.12	9.12	10.00	0.12	10.12	10.00	0.12	10.12
135 PURCHASING/WHSE	3.00	0.47	3.47	3.00	0.47	3.47	2.50	0.47	2.97
155 MUNICIPAL COURT	5.00	0.25	5.25	5.00	0.25	5.25	5.00	0.25	5.25
167 GENERAL GOVT SVCS	2.00	-	2.00	1.00	0.38	1.38	1.00	-	1.00
172 IT	5.00	0.18	5.18	5.00	0.18	5.18	5.00	0.18	5.18
154 ANIMAL SERVICES	5.00	0.72	5.72	7.00	0.72	7.72	7.00	1.00	8.00
141 STREETS	15.00	-	15.00	15.00	-	15.00	12.07	-	12.07
050 COMMUNICATIONS	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
151 POLICE	40.25	-	40.25	43.00	-	43.00	43.00	-	43.00
152 FIRE	19.25	-	19.25	19.25	-	19.25	19.25	0.43	19.68
SUBTOTAL	149.50	25.57	175.07	154.25	25.71	179.96	148.57	26.51	175.08
ELECTRIC FUND									
132 CUSTOMER SVC	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
160 PUBLIC UTILITIES	10.50	-	10.50	9.50	-	9.50	10.50	-	10.50
161 ELECTRIC	11.00	-	11.00	11.00	-	11.00	11.00	-	11.00
SUBTOTAL	27.50	-	27.50	26.50	-	26.50	27.50	-	27.50
GAS FUND									
162 GAS	5.00	-	5.00	5.00	-	5.00	5.00	-	5.00
WATER FUND									
163 WATER TREATMENT	7.50	-	7.50	7.50	-	7.50	7.50	-	7.50
164 WATER CONSTRUCTION	4.20	-	4.20	4.80	-	4.80	4.80	-	4.80
SUBTOTAL	11.70	-	11.70	12.30	-	12.30	12.30	-	12.30
WASTEWATER FUND									
165 WASTEWATER CONSTRUCT	2.80	-	2.80	3.20	-	3.20	3.20	-	3.20
166 WASTEWATER TREATMEN]	4.50	-	4.50	4.50	-	4.50	4.50	-	4.50
SUBTOTAL	7.30	-	7.30	7.70	-	7.70	7.70	-	7.70
DRAINAGE FUND									
	-	-	-	-	-	-	2.93	-	2.93
SANITATION FUND									
042 TRANSFER STATION	4.25	-	4.25	4.25	-	4.25	4.50	-	4.50
043 COLLECTION STATION	2.25	-	2.25	2.25	-	2.25	2.50	-	2.50
140 RECYCLING CENTER	2.75	0.47	3.22	2.75	0.47	3.22	3.00	0.47	3.47
142 RESIDENTIAL COLLECTION	2.75	-	2.75	2.75	-	2.75	3.00	-	3.00
SUBTOTAL	12.00	0.47	12.47	12.00	0.47	12.47	13.00	0.47	13.47
OTHER FUNDS*									
	-	0.43	0.43	4.25	0.67	4.92	4.00	1.63	5.63
TOTAL CITY	213.00	26.47	239.47	222.00	26.85	248.85	221.00	28.61	249.61

* FUND 249 TOURISM & PROMOTION (3.92 TO 4.63 FTEs) AND FUND 250 BCDC (1.0 FTE).

Introduction

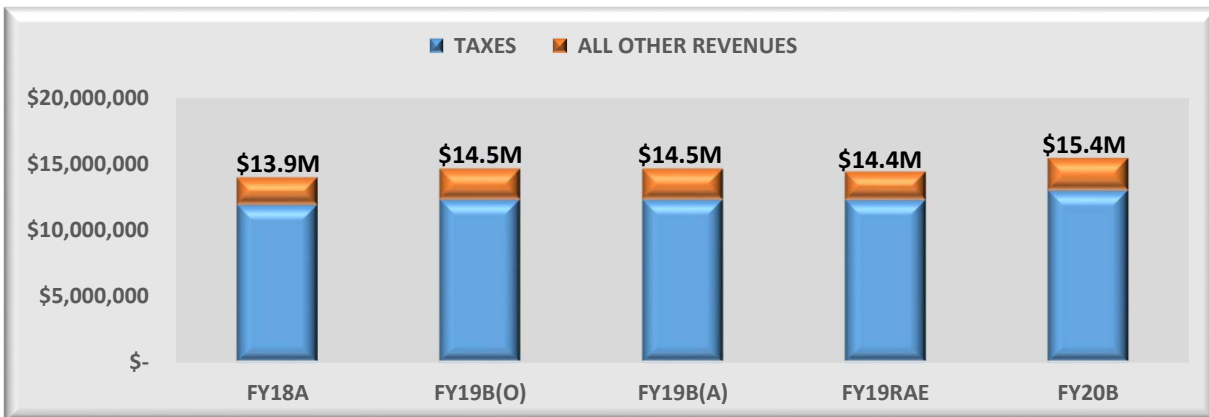
Personnel

Fund Description

The General Fund (Fund 101) is the primary operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund falls within the governmental fund category. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. The General Fund budget accounts for the majority of non-utility City services, including culture and recreation, general government, health and welfare, highways and streets, and public safety.

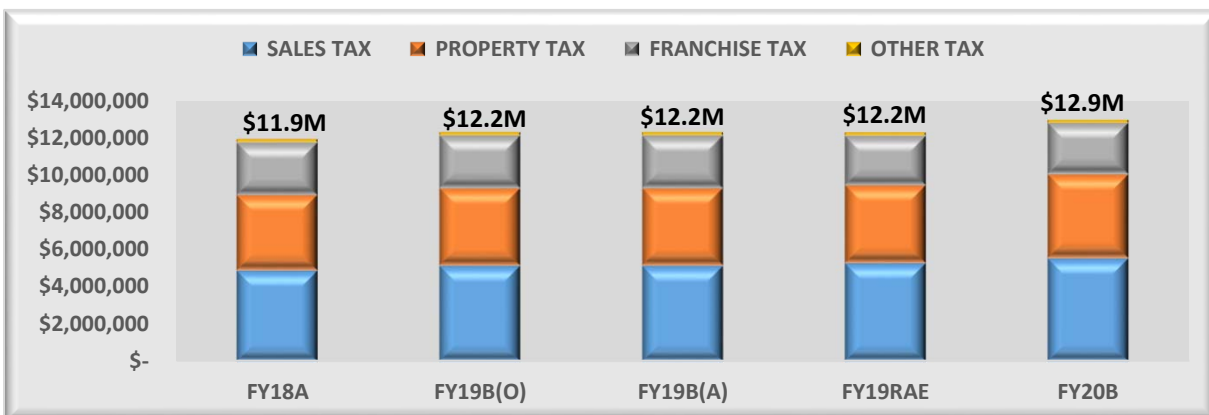
Revenues

Revenues for FY19-20 are projected at \$15.4 million. This is an increase of \$1,013,181 or 7.1 percent over FY19 RAE (Revised Annual Estimate) and \$794,346 or 5.4 percent over FY18-19 Budget.



Over 84 percent (\$12.9 million) of General Fund revenues comes from taxes, comprised of sales tax, property tax, and franchise tax. Revenue assumptions include:

- A 3 percent growth in sales tax revenue based on 6-year CAGR (compound average growth rate) plus \$97,000 in new revenue from local sales tax inacted on residential electric and gas customers;
- Property tax revenue based on \$1,454,612,209 in valuations, a \$0.320 O&M tax rate per \$100 valuation with a 98 percent collection rate, less an adjustment of \$43,316 for TIRZ 1; and
- An increase in franchise tax due to increases in electric and water rates with modest growth in consumption across all utilities.



General Fund

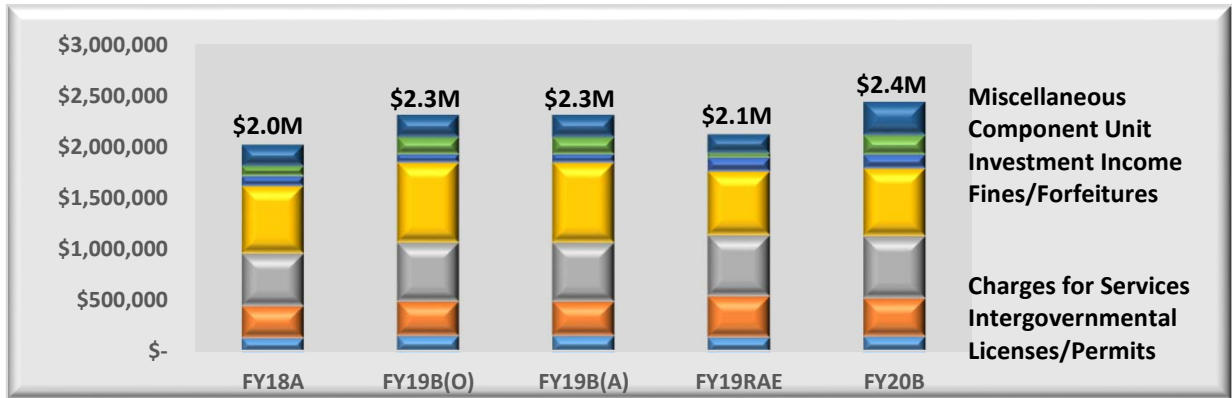
Overview

General Fund

Revenues (continued)

Over 15 percent or \$2.4 million of revenues are from other sources which include licenses and permits, intergovernmental, charges for services, fines and forfeitures, investment income, payment from component unit, and miscellaneous revenues. Revenue projections for other sources were based on one or more factors, including:

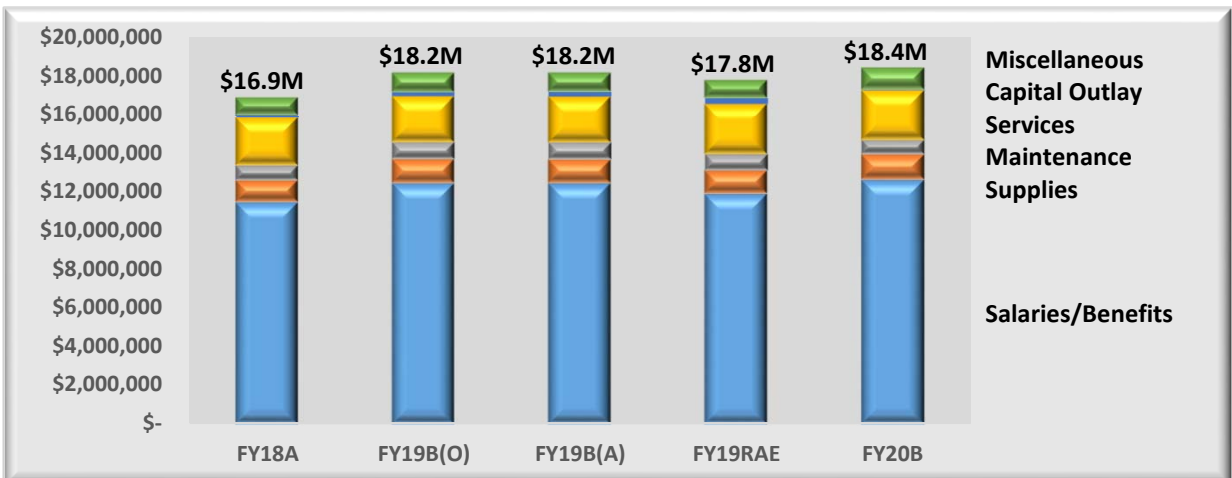
- Historic run rates feeding a linear model/formula to forecast future revenues;
- Known contractual arrangements and intergovernmental agreements;
- BCDC budgetary commitments for recreational program support (component unit); and
- Other economic factors, such as interest rates, expansion plans, new programs, etc.



Expenditures

Budgeted expenditures are \$18.4 million. This is an increase of \$618,228 (3.5 percent) and \$238,631 (1.3 percent) over FY18-19 RAE and Budget, respectively. Budget drivers include:

- Budget savings of \$297,000 in medical insurance (on rebid);
- Budget savings of \$101,504 in reductions-in-force (RIF) of two positions;
- Budget savings of \$230,980 in drainage maintenance, now in the Drainage Utility Fund;
- Budget savings of \$202,500 in street reconstruction, now debt versus revenue funded;
- Use of budget savings above:
 - For 2 percent COLA at a cost of \$171,202;
 - The Compensation Plan Study recommendations at a cost of \$451,857; and
 - \$202,469 budgeted in payments into a Vehicle Equipment Replacement Fund (VERF).

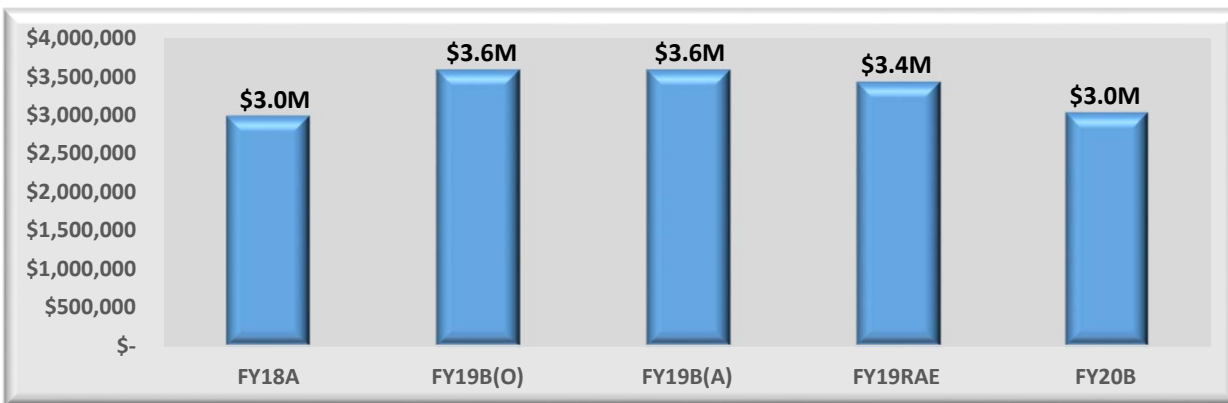


Other Financing Sources/(Uses)

Revenues are supplemented by other financing sources for covering operating expenditures and capital outlay. Other financing sources includes transfers-in from other funds, pass-through debt proceeds, insurance proceeds, and possible use of General Fund (excess) reserves. There is \$4.5 million budgeted for other financing sources. Over 75 percent is transfers-in from the utility funds for reimbursement to the General Fund for shared service costs. The budget includes \$1,000,000 in bond proceeds that are transferred to BCDC's Capital Project Fund (Other Financing Uses) for use in the construction of detention ponds. This is conduit debt with principal and interest payments made by BCDC.

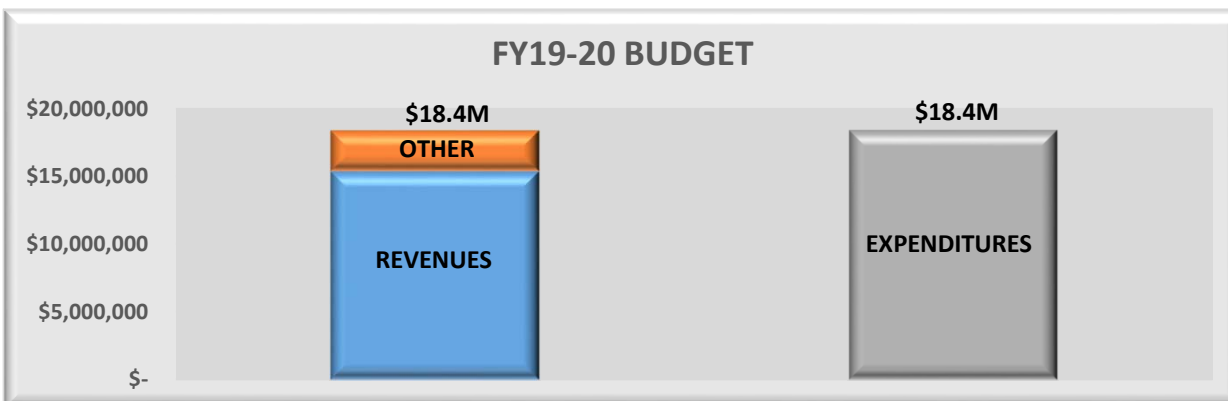
Other Financing Uses are primarily transfers-out of the General Fund to other funds for capital outlays, such as airport projects and vehicles and equipment purchases. For the FY19-20 Budget, \$1 million received in bond proceeds is transferred to BCDC's Capital Project Fund and \$351,984 of vehicle auction proceeds is transferred to the VERF. End-of-year budget surpluses, retained in the General Fund, are shown as a contribution to General Fund reserves.

Net other financing sources/(uses) is shown on the chart below.



Balanced Budget

The FY19-20 Budget for the General Fund (Fund 101) is balanced with revenues and other financing sources/(uses) equal to expenditures. Over 98 percent of revenues, other financing sources/(uses), and expenditures are annually re-occurring and General Fund reserves are not being used as a financing source for any re-occurring operating expenditures.



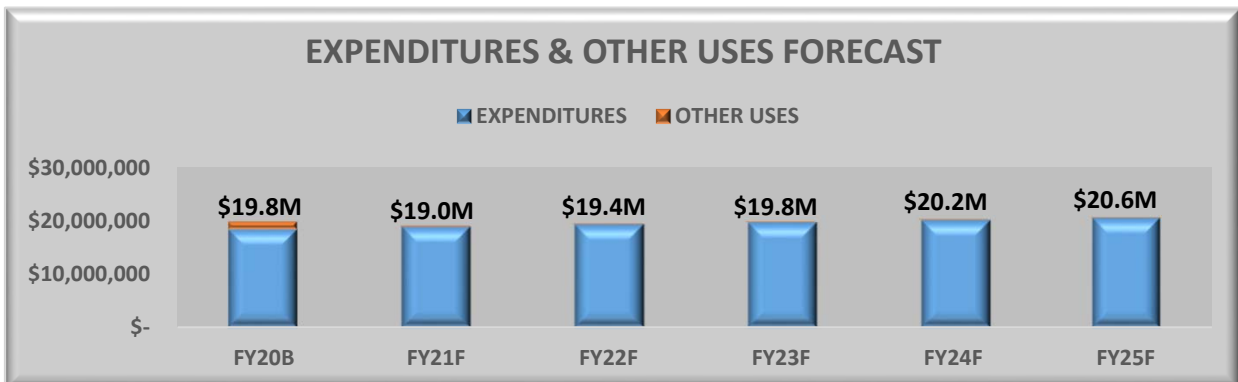
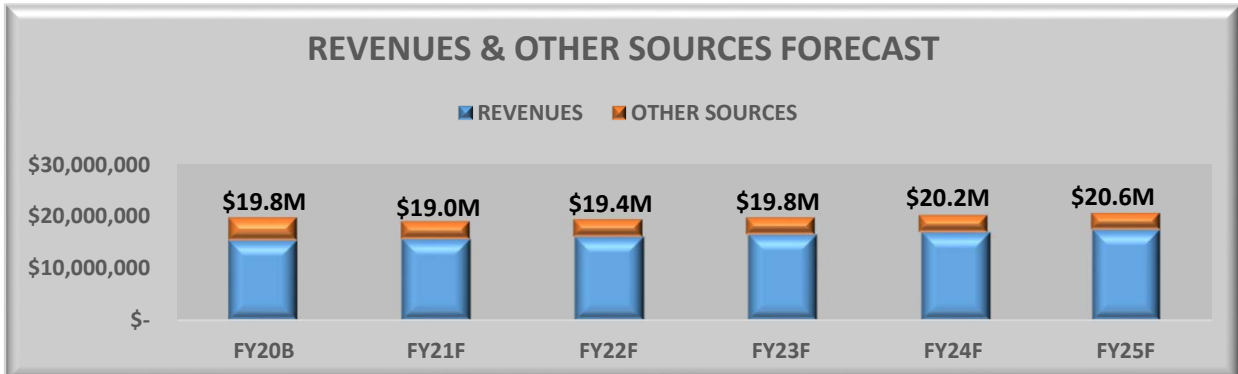
Overview

Financial 5-Year Forecast

The financial forecast for the General Fund (Fund 101) reveals a balance between reoccurring revenues and other financing sources with reoccurring expenditures and uses of financing sources. The forecast incorporates a gradual reduction in transfers-in from the Electric Fund for indirect expenditure reimbursement. This places a greater burden on reoccurring revenues for funding General Fund operating expenditures and departmental expenditure control. Approximately 50 percent of the annual growth in expenditures is needed for rental payments into the VEF for vehicle replacements. The transfers-out forecast represents a transfer of auction proceeds from the sale of replaced vehicles and equipment to the VEF.

General Fund

FY	TYPE	REVENUES	EXPENDITURES	OTHER FINANCING SOURCES/(USES)			INC/(DEC) RESERVES
				TRANS-IN	TRANS-OUT	OTHER	
2014-15	ACTUAL	\$ 13,000,466	\$ 15,090,129	\$ 4,764,167	\$ (2,396,378)	\$ 19,309	\$ 297,434
2015-16	ACTUAL	\$ 13,317,048	\$ 15,300,206	\$ 2,891,934	\$ (917,869)	\$ 104,756	\$ 95,664
2016-17	ACTUAL	\$ 13,620,303	\$ 16,267,490	\$ 3,251,353	\$ (1,586,998)	\$ 1,388,522	\$ 405,691
2017-18	ACTUAL	\$ 13,910,140	\$ 16,888,928	\$ 3,373,339	\$ (211,014)	\$ (6,129)	\$ 177,408
2018-19	BUDGET(0)	\$ 14,578,295	\$ 18,153,797	\$ 3,578,079	\$ (57,577)	\$ 55,000	\$ -
2018-19	BUDGET(A)	\$ 14,578,295	\$ 18,153,797	\$ 3,578,079	\$ (482,577)	\$ 55,000	\$ (425,000)
2018-19	RAE	\$ 14,359,460	\$ 17,774,200	\$ 3,465,907	\$ (480,292)	\$ 12,734	\$ (416,391)
2019-20	BUDGET	\$ 15,372,641	\$ 18,392,428	\$ 3,384,271	\$ (1,374,484)	\$ 1,010,000	\$ -
2020-21	FORECAST	\$ 15,653,036	\$ 18,867,135	\$ 3,357,565	\$ (153,466)	\$ 10,000	\$ -
2021-22	FORECAST	\$ 16,059,510	\$ 19,276,068	\$ 3,310,952	\$ (104,394)	\$ 10,000	\$ -
2022-23	FORECAST	\$ 16,496,935	\$ 19,616,620	\$ 3,266,954	\$ (157,269)	\$ 10,000	\$ -
2023-24	FORECAST	\$ 16,951,190	\$ 20,072,981	\$ 3,220,471	\$ (108,680)	\$ 10,000	\$ -
2024-25	FORECAST	\$ 17,425,342	\$ 20,494,224	\$ 3,174,310	\$ (115,428)	\$ 10,000	\$ -



Fund 101

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	11,890,826	12,270,841	12,270,841	12,241,090	12,936,484
LICENSES AND PERMITS	132,133	152,241	152,241	138,210	147,328
INTERGOVERNMENTAL	312,148	337,176	337,176	405,272	374,426
CHARGES FOR SERVICES	513,510	573,308	573,308	593,646	604,851
FINES AND FORFEITURES	657,615	779,963	779,963	619,431	659,846
INVESTMENT INCOME	99,027	81,000	81,000	134,800	135,000
PMT FROM BCDC	95,550	166,500	166,500	45,009	186,500
CONTRIBU/DONATIONS	-	-	-	-	-
MISCELLANEOUS	209,331	217,266	217,266	182,002	328,206
TOTAL REVENUES	13,910,140	14,578,295	14,578,295	14,359,460	15,372,641
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	3,067,686	3,449,104	3,485,440	3,375,988	3,518,926
GENERAL GOVERNMENT	5,916,149	6,198,186	6,129,850	6,037,566	5,997,578
HEALTH AND WELFARE	562,460	588,089	588,089	623,027	615,228
HIGHWAYS/STREETS	1,041,952	1,281,645	1,281,645	1,196,790	1,086,052
PUBLIC SAFETY	6,140,164	6,434,073	6,434,073	6,246,861	7,129,644
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	160,517	202,700	234,700	293,968	45,000
TOTAL EXPENDITURES	16,888,928	18,153,797	18,153,797	17,774,200	18,392,428
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(2,978,788)	(3,575,502)	(3,575,502)	(3,414,740)	(3,019,787)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	3,373,339	3,578,079	3,578,079	3,465,907	3,384,271
TRANSFERS OUT	(211,014)	(57,577)	(482,577)	(480,292)	(1,374,484)
ISSUANCE OF DEBT	-	-	-	-	1,000,000
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	(6,129)	55,000	55,000	12,734	10,000
RESERVE (ADDITION) USE	(177,408)	-	425,000	416,391	-
TOTAL OTHER FINANCING	2,978,788	3,575,502	3,575,502	3,414,740	3,019,787
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING	4,519,591	4,699,744	4,699,744	4,699,744	4,283,353
NET CHANGE IN FUND BALANCE	177,408	-	(425,000)	(416,391)	-
ACCRUED COMP	2,745	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	4,699,744	4,699,744	4,274,744	4,283,353	4,283,353
(1) UNASSIGNED	4,499,882	4,499,882	4,074,882	4,083,491	4,083,491
DAYS RESERVES	119.6	112.7	99.1	100.9	97.0

General Fund

KPIs

Key Performance Index (KPIs)

Brenham's park inventory consists of seven developed parks with approximately 191 acres. The focus of the parks and recreation programs are based on a master planning process in 2014 and the more recent Brenham Comprehensive Plan, where residents identified their top priorities. Benchmarks are based on the 2019 National Recreation and Park Association (NRPA) performance review key findings for agencies with jurisdictions of fewer than 20,000 residents:

Park Measures	Budget	Goal	Benchmarks
City land used for parks and recreation	2%	5%	NRPA NATIONAL AVG - 15%
Residents per park	2,456	2,000	NRPA NATIONAL AVG - 1,231
Residents living within a 10-minute walk of a park	48%	50%	NRPA NATIONAL AVG - 54%
Acres of parkland per 1,000 residents	10.1	10.5	NRPA NATIONAL AVG - 11.8
Miles of trail for walking, running, hiking, and biking	4.8	6.0	NRPA NATIONAL AVG - 11.0

The purpose of the GFOA Awards Program is to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports (CAFRs) and budget documents of the very highest quality that reflect both transparency and best practices.

Financial Measures	Budget	Goal	Benchmarks
Bond Rating	AA -	AA-	HOLD AT AA- (S&P)
Debt Ratio (Debt Service of Non-Capital Expenditures)	10.8%	12.5%	DEBT POLICY ALLOWS < 17.5%
GFOA CAFR Award	Awarded #19	Awarded #20	NATIONWIDE AWARDS - 4,328
GFOA Budget Award	Awarded #19	Awarded #20	NATIONWIDE AWARDS - 1,604

Pavement Condition Index (PCI) is a rating system for street conditions. Streets with a PCI from 85 to 100 are considered Good; 77 to 84 is Satisfactory; 50 to 69 is Fair; and anything below 50 is Poor.

Development Services Measure	Budget	Goal	Benchmarks
Pavement Condition Index (PCI) (City Average)	66 (FAIR)	77 (SATISFACT)	SATISFACTORY

A traditional metric in evaluating whether a home is affordable to a homebuyer is by comparing their household income to the value of the home. The ratio is based on historical nationwide averages under healthy economic conditions and helps to better understand the relative cost of housing compared to incomes.

Development Services Measure	Budget	Goal	Benchmarks
Affordable home ownership (house price to income)	1.38	1.25	CENSUS BUREAU AVG - 1.43

Texas crime rates are compiled to compensate for changes in the size of Texas' population and to show the number of people affected by crime in a given population. Data is for calendar year 2017.

Police Measure	Budget	Goal	Benchmarks
Crime rate per 1,000 residents	2,386	2,250	STATE AVG - 2,975

Insurance Service Office (ISO) expert staff collects information about municipal fire protection efforts in communities throughout the United States. ISO analyzes the data and assigns a Public Protection Classification from 1 to 10, with 1 representing superior protection, while 10 indicates the program does not meet minimum criteria.

Fire Measure	Budget	Goal	Benchmarks
ISO Rating	Class 3	Class 3 or LESS	ISO TOP QUARTILE: CLASS 1-4

Fund 101

General Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-102.00	TAX RECEIPTS-GENERAL FUND	TAXES	4,075,633	4,164,701	4,164,701	4,184,192	4,518,348
4-130.00	PENALTY AND INTEREST/TAX	TAXES	42,306	39,662	39,662	27,374	34,255
4-131.00	PENALTY FOR LATE RENDITION	TAXES	4,067	4,486	4,486	3,284	3,648
4-140.00	CITY SALES TAX	TAXES	4,850,553	5,117,104	5,117,104	5,255,288	5,509,316
4-150.00	UTIL FRANCHISE TAXES	TAXES	2,492,429	2,518,564	2,518,564	2,345,517	2,448,743
4-156.00	GROSS RECPTS/FRANCHISE TAX	TAXES	261,571	262,410	262,410	258,497	255,149
4-157.00	SANITATION FRANCHISE TAX	TAXES	30,572	31,314	31,314	28,367	29,745
4-170.00	MIXED BEVERAGES TAX RECPT	TAXES	48,293	47,600	47,600	52,854	51,266
4-210.00	BEER/WINE LICENSE	LIC/PERMITS	8,395	7,134	7,134	3,751	5,629
4-250.00	WHISKEY/MALT/MIXED BEVERAG	LIC/PERMITS	4,975	7,962	7,962	8,075	7,002
4-260.00	NON-CONSENT TOWING LICENSE	LIC/PERMITS	3,072	4,220	4,220	3,294	3,493
4-270.00	MOBILE HOME PARK LICENSE	LIC/PERMITS	1,460	1,354	1,354	1,515	1,550
4-310.00	BUILDING PERMITS	LIC/PERMITS	85,480	96,945	96,945	91,257	97,640
4-320.00	ELECTRICAL/PLUMBING PERMI	LIC/PERMITS	27,232	33,176	33,176	28,728	30,224
4-335.00	PARADE PERMITS/SPECIAL EVENTS	LIC/PERMITS	390	350	350	390	390
4-340.00	VENDORS PERMITS	LIC/PERMITS	1,129	1,100	1,100	1,200	1,400
4-410.00	CORPORATION COURT FINES	FINES/FORFEIT	453,030	513,403	513,403	424,985	427,110
4-410.05	TRAFFIC FINES	FINES/FORFEIT	165,732	223,820	223,820	158,630	199,459
4-410.10	FINE TIME PYMT-JUDICIAL	FINES/FORFEIT	-	-	-	-	-
4-410.30	ADMINISTRATIVE FEES	CHGS FOR SVCS	8,256	11,852	11,852	6,676	6,369
4-410.50	FINES-CHILD SAFETY FEES	FINES/FORFEIT	1,466	1,725	1,725	1,226	1,232
4-410.60	FINES-TRAFFIC/ARREST/TIME	FINES/FORFEIT	34,089	38,285	38,285	27,042	24,527
4-410.70	EXPUNCTION FEE-LOCAL	FINES/FORFEIT	-	-	-	30	-
4-410.74	MOVING VIOLATION FEES-CITY	FINES/FORFEIT	24	30	30	18	18
4-420.00	FIELD RENTAL FEES	CHGS FOR SVCS	34,845	40,961	40,961	57,489	57,777
4-425.00	PARK FACILITY FEES	CHGS FOR SVCS	25,855	32,500	32,500	28,418	28,560
4-440.00	POLICE DEPT REPORTS	CHGS FOR SVCS	1,415	1,800	1,800	2,386	1,889
4-450.00	PLANNING FEES	CHGS FOR SVCS	4,600	6,000	6,000	4,371	5,860
4-455.00	HEALTH INSPECTION FEES	CHGS FOR SVCS	22,950	24,000	24,000	23,500	25,150
4-460.00	FIRE DEPT INSPECTION FEES	CHGS FOR SVCS	3,204	3,000	3,000	4,595	4,637
4-466.00	FALSE ALARMS	CHGS FOR SVCS	3,870	3,870	3,870	3,990	3,990
4-467.00	PHONE ACCESS LINE FEES	TAXES	85,402	85,000	85,000	85,717	86,014
4-469.00	MISC FIRE DEPT FEES	CHGS FOR SVCS	5,681	3,400	3,400	5,051	6,767
4-470.00	LIBRARY FINES/FEES	CHGS FOR SVCS	17,251	16,000	16,000	17,505	17,759
4-490.00	MISC LICENSES/FEES/PERMITS	CHGS FOR SVCS	-	-	-	(60)	-
4-512.00	SALES OF PROPERTY	MISC	86,239	138,466	138,466	48,277	197,356
4-513.00	INTEREST INCOME	INV INCOME	63,063	50,000	50,000	70,000	70,000
4-513.30	INTEREST INCOME-TEXPOOL	INV INCOME	10,054	9,000	9,000	14,800	15,000
4-513.35	INTEREST-TEXSTAR	INV INCOME	25,910	22,000	22,000	50,000	50,000
4-514.35	VENDING MACHINES-SNACKS	CHGS FOR SVCS	382	500	500	400	400
4-515.00	PARKING INCOME	FINES/FORFEIT	2,843	2,200	2,200	7,000	7,000
4-518.00	RENTAL INCOME	MISC	9,897	9,000	9,000	9,000	9,000
4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	CHGS FOR SVCS	2,450	7,000	7,000	7,000	7,000

General Fund

Revenues

Operating and Non-Operating Revenues (continued)

General Fund

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-520.49	SPONSORSH/ EVNT REV-RECREATIC	CHGS FOR SVCS	30,350	30,350	30,350	31,250	30,350
4-521.00	GRANT REVENUES	INTERGOV	-	23,500	23,500	23,500	-
4-521.10	GRANT REVENUE-AIRPORT	INTERGOV	31,503	30,000	30,000	66,496	50,000
4-521.46	GRANT REVENUE-LIBRARY	INTERGOV	3,200	1,200	1,200	15,000	15,000
4-528.00	WASH COUNTY-LAP REIMB	INTERGOV	35,000	35,000	35,000	35,000	35,000
4-528.25	WASH CO - COMMUNICATIONS	INTERGOV	12,000	12,000	12,000	12,000	12,000
4-528.50	FORTNIGHTLY CLUB-BOOK SALE REV	MISC	17,600	14,000	14,000	16,500	16,000
4-528.65	B&G CLUB-MAINTENANCE	INTERGOV	6,325	-	-	-	-
4-528.70	BISD-RESOURCE OFFICER	INTERGOV	168,480	212,976	212,976	230,776	239,926
4-528.80	BHA-SECURITY AGREEMENT	INTERGOV	33,140	-	-	-	-
4-528.83	BLINN-SOFTBALL/SOCCER	INTERGOV	22,500	22,500	22,500	22,500	22,500
4-529.00	AIRPORT REVENUES	CHGS FOR SVCS	82,762	88,000	88,000	88,681	89,125
4-530.00	INSURANCE PROCEEDS	INSURANCE PRO	(6,129)	55,000	55,000	12,734	10,000
4-535.00	MISC POLICE DEPT REVENUES	CHGS FOR SVCS	1,079	1,200	1,200	1,200	1,200
4-537.00	RESTITUTION PAYMENTS	FINES/FORFEIT	431	500	500	500	500
4-545.00	STREET DEPT REVENUES	MISC	15,343	7,000	7,000	35,000	35,000
4-546.00	BUILDING LIEN REVENUES	MISC	7,937	-	-	1,600	-
4-550.00	INSUFFICIENT CHECK CHARGE	MISC	-	-	-	775	-
4-555.00	LEASE/ROYALTY PAYMENTS	MISC	850	800	800	850	850
4-590.00	MISCELLANEOUS REVENUES	MISC	71,465	48,000	48,000	70,000	70,000
4-740.00	AQUATICS ADMISSION FEES	CHGS FOR SVCS	81,504	95,000	95,000	98,371	98,863
4-740.10	CONCESSION REVENUE	CHGS FOR SVCS	23,418	31,000	31,000	23,942	24,062
4-740.20	AQUATICS MEMBER PASSES	CHGS FOR SVCS	64,557	68,000	68,000	69,354	69,731
4-740.30	PROGRAM REV-AQUATICS	CHGS FOR SVCS	31,593	35,000	35,000	36,706	36,890
4-740.40	PROGRAM REV-RECREATION	CHGS FOR SVCS	5,375	5,900	5,900	5,880	6,182
4-770.10	POOL RENTALS-LEISURE POOL	CHGS FOR SVCS	9,800	13,000	13,000	12,981	13,046
4-770.20	POOL RENT/LESSON-COMPETITN	CHGS FOR SVCS	21,530	20,000	20,000	22,205	22,190
4-770.30	POOL RENTALS-THERAPY POOL	CHGS FOR SVCS	1,400	1,300	1,300	1,400	1,400
4-770.40	LOCKER/TABLE RENTAL	CHGS FOR SVCS	725	1,000	1,000	530	500
4-770.50	AQUATICS MEETING ROOM RENT	CHGS FOR SVCS	1,855	1,800	1,800	1,890	1,925
4-770.90	AQUATICS/RECREATION MISC REV	CHGS FOR SVCS	2,505	4,000	4,000	4,000	4,400
4-820.00	ADOPTION FEES	CHGS FOR SVCS	24,095	18,000	18,000	24,502	24,625
4-830.00	ANIMAL CONTROL-MISC/RABIES	CHGS FOR SVCS	878	1,350	1,350	1,500	1,500
4-835.00	MICROCHIP REVENUE	CHGS FOR SVCS	-	-	-	100	250
4-850.00	DOG LICENSE	CHGS FOR SVCS	5,551	6,500	6,500	5,710	5,869
4-860.00	MULTI-ANIMAL PERMITS	CHGS FOR SVCS	-	25	25	25	25
4-870.00	IMPOUNDED ANIMALS	CHGS FOR SVCS	3,770	4,000	4,000	7,532	7,560
4-880.00	EDUCATION FEES	CHGS FOR SVCS	-	-	-	66	-
4-890.00	SURRENDER FEES	CHGS FOR SVCS	-	-	-	2,000	2,000
TOTAL OPERATING AND NON-OPERATING REVENUES			13,818,453	14,469,795	14,469,795	14,334,685	15,199,141

Fund 101

Dept 049 Marketing and Public Relations

The Community Marketing and Public Relations Department oversees promotion and marketing of the City of Brenham, while also educating and informing citizens, visitors and employees on City programs and activities. Staff works with the Main Street Board to preserve the history and historic fabric of our community through the Texas Historical Commission's Main Street Program. Staff also helps coordinate and promote downtown events that attract tourists and visitors to downtown restaurants and retail establishments.

Through public relations, the department helps build trust and credibility with citizens, employees and other groups that are important to the City. The public relations function manages the attitude of the groups through press relations, event publicity, and external/internal communications via newsletters, website, social media and town hall meetings.

General Fund

Programs and Services

MAIN STREET PROGRAM	HISTORIC PRESERVATION		Rehabilitation of existing buildings in a manner that preserves the historic integrity of the structures.
	ENHANCED AESTHETICS		Make the approach to Downtown more recognizable and create a greater sense of arrival to the Downtown area with enhancements such as greenways, and various streetscape elements (landscaping, lighting, benches, kiosks, trash receptacles, etc.).
	PEDESTRIAN NETWORK		Connectivity improvements like sidewalks, cross walks, and parking spaces help to attract more pedestrians.
	SIGNAGE		Directional signage designed to promote historical sites and local areas, while also making it easier for locals and visitors alike to find their way around the City.
DOWNTOWN EVENTS PROGRAM	TOURISM AND VISITORS	Barnhill Center	
		Farmer & Artisan Market	
		Christmas Stroll & Lighted Parade	
		Hot Nights Cool Tunes	
		Scarecrow Extravaganza	
		Spring Eggs Art Walk	
		Summer Sip Wine Walk	
		Uptown Swirl	
PUBLIC RELATIONS PROGRAM	EXTERNAL	PARTNERSHIPS	Work with community stakeholders, including county, BISD and Blinn.
		WEBSITE	Keep City website updated and post required meeting notices.
		PRESS RELATIONS	Keep public updated through press releases.
		SOCIAL MEDIA	Make regular posts and reply timely to questions.
	INTERNAL	INTERDEPARTMENT	Assist with other department websites and social media.
		NEWSLETTER	Produce newsletter to inform, educate and recognize employees.
SOCIAL MEDIA		Train employees on responsible social media practices.	

DEPT 049

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Brand, promote, and market the City as a premier destination to live, work and play	EO4
➤ Provide timely, accurate, and consistent communications to the community via websites, news outlets, and social media platforms	EO1
➤ Manage the City's downtown revitalization/Main Street Program	EO3
➤ Increase corporate sponsorships, donations and grant funding	EO3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	310,775	250,156	318,492	351,540	411,944
SUPPLIES	19,976	49,675	49,675	46,906	22,400
MAINTENANCE	-	-	-	1,200	-
SERVICES	13,260	79,120	79,120	29,578	22,300
CAPITAL OUTLAY *	-	-	-	-	-
SUNDRIES	62,435	103,460	103,460	87,695	47,855
TOTAL DEPT 049 BEFORE ADJ	406,446	482,411	550,747	516,919	504,499
PERSONNEL - ACCRUED COMP	(1,271)	-	-	-	-
TOTAL DEPT 049 AFTER ADJ	405,175	482,411	550,747	516,919	504,499

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-049-715.00 OTHER CAPITAL ANTIQUE LAMPPOST BULB REPLACEMENT - PHASE II	11,300

Output Measures

	FY18	FY19	FY20 TARGET
Downtown Reinvestment	\$ 588,167	\$ 796,923	\$ 900,000
# of Downtown Events	10	11	10
# of Website Sessions for Downtown Brenham	29,412	36,078	40,000
# of Website Sessions for Visit Brenham	238,425	277,546	300,000
# of Website Sessions for The Barnhill Center	299	8,307	12,000
# of Website Sessions for City of Brenham	194,643	183,175	200,000
# of City of Brenham Press Releases	N/A	62	90
# of City of Brenham Social Media Releases	288	1,017	1,800
# of City of Brenham Social Media Followers	410	1,329	2,500

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-049-101.00	SALARIES & WAGES	PERSONNEL	220,393	179,419	226,295	253,767	293,227
5-049-102.00	OVERTIME PAY	PERSONNEL	815	-	-	-	-
5-049-103.00	OASDI/MEDICARE	PERSONNEL	16,477	14,366	17,956	19,907	23,568
5-049-103.02	MATCHING RETIREMENT	PERSONNEL	21,688	16,570	21,279	23,676	28,511
5-049-105.00	LONGEVITY PAY	PERSONNEL	1,283	1,730	1,730	1,681	1,855
5-049-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	4,846	6,000	6,000	9,462	12,000
5-049-106.00	MEDICAL INSURANCE	PERSONNEL	42,131	30,777	43,563	41,163	44,902
5-049-106.01	LIFE INSURANCE	PERSONNEL	854	580	756	844	1,000
5-049-106.02	LONG TERM DISABILITY	PERSONNEL	474	322	420	441	556
5-049-107.00	WORKERS' COMPENSATION	PERSONNEL	543	392	493	599	624
5-049-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	5,701
5-049-118.00	ACCRUED COMP TIME	PERSONNEL	1,271	-	-	-	-
5-049-202.00	FUEL	SUPPLIES	42	50	50	48	25
5-049-204.00	POSTAGE & FREIGHT	SUPPLIES	6	130	130	20	125
5-049-205.00	OFFICE SUPPLIES	SUPPLIES	915	300	300	448	125
5-049-206.00	EMPLOYEE RELATIONS	SUPPLIES	-	-	-	-	300
5-049-207.00	REPRODUCTION & PRINTING	SUPPLIES	4,230	7,750	7,750	7,570	3,500
5-049-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	191	-	-	161	150
5-049-209.00	EDUCATIONAL	SUPPLIES	292	700	700	53	250
5-049-211.00	CLEANING & JANITORIAL	SUPPLIES	-	-	-	407	-
5-049-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	5,863	14,820	14,820	15,395	2,250
5-049-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	319	1,275	1,275	1,151	-
5-049-214.00	RECREATION PROGRAMS	SUPPLIES	5,881	10,000	10,000	7,000	-
5-049-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	53	2,500
5-049-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	50	50	-	-
5-049-250.00	OTHER SUPPLIES	SUPPLIES	2,237	600	600	600	1,875
5-049-317.00	COMPUTER/OFFICE EQUIPMI MAINTENANCE		-	-	-	1,200	-
5-049-402.00	AUDITS & CONSULTANTS	SERVICES	-	50,000	50,000	-	-
5-049-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	4,035	9,300	9,300	9,300	6,000
5-049-424.00	SERVICE CONTRACTS	SERVICES	9,150	19,820	19,820	20,278	16,000
5-049-450.00	OTHER SERVICES	SERVICES	75	-	-	-	300
5-049-715.00	OTHER CAPITAL	SUPPLIES	-	14,000	14,000	14,000	11,300
5-049-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,714	9,455	9,455	10,000	14,250
5-049-908.10	MILEAGE	SUNDRIES	1,168	3,000	3,000	2,025	2,250
5-049-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	323	1,600	1,600	1,495	2,500
5-049-948.00	DOWNTOWN EXPENSE-OTHE	SUNDRIES	-	12,500	12,500	10,109	17,800
5-049-948.40	CHRISTMAS STROLL	SUNDRIES	15,687	18,500	18,500	12,264	-
5-049-948.50	HOT NIGHTS/COOL TUNES	SUNDRIES	25,598	28,000	28,000	25,727	-
5-049-948.60	MOVIES IN THE PARK	SUNDRIES	9,245	9,750	9,750	9,245	-
5-049-948.75	STATE SOFTBALL TOURNAME	SUNDRIES	5,700	8,000	8,000	8,000	-
5-049-948.90	LOCAL HISTORY DAY PROGRA	SUNDRIES	-	10,000	10,000	7,650	8,000
5-049-950.00	OTHER SUNDRY	SUNDRIES	-	55	55	-	55
5-049-961.50	FARMERS MARKET EXPENSE	SUNDRIES	-	2,600	2,600	1,180	3,000
TOTAL DEPT 049 BEFORE ADJ			406,446	482,411	550,747	516,919	504,499
ACCRUED COMP TIME			(1,271)	-	-	-	-
TOTAL DEPT 049 AFTER ADJ			405,175	482,411	550,747	516,919	504,499

General Fund

DEPT 049

Personnel

POSITION TITLE	SALARY	
	GRADE	FTEs
DIRECTOR OF TOURISM AND MARKETING	34	1.00
COMMUNICATIONS AND PUBLIC RELATIONS MANAGER (1)	27	1.00
MAIN STREET MANAGER	25	1.00
COMMUNITY SERVICES TECHNOLOGY SPECIALIST	25	1.00
PART-TIME POSITIONS (2)		1.11
FY19-20 BUDGET		<u>5.11</u>
FY18-19 BUDGET (1) & (2)		3.73

(1) The Communications and Public Relations Manager was originally budgeted in Dept 121 at \$68,335 for salaries and benefits.

(2) Part-time workers 0.73 FTEs

General Fund

Fund 101

Dept 144 Parks and Recreation

The Parks and Recreation 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 and cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 191 developed acres. Additionally, the Parks Department is responsible for servicing the Antique Carousel. There are 8 City parks, 17 baseball/softball fields, 16 soccer fields, 6 tennis courts, 6 pickleball courts, and a skateboard park. There are more than 1,200 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.

The three main programs managed by the Parks and Recreation Department are the Parks Maintenance Program, the Recreation Program, and the Sports Tourism Program. Parks are vitally important to establishing and maintaining the quality of life in a community, ensuring the health of families and youth, promoting social interaction, and contributing to the economic well-being of a community. Parks improve our local tax base by bringing in an estimated \$2 million annually through sports tourism. Parks and programs are tangible reflections of the quality of life our community takes pride in and visitors enjoy.

Programs and Services

General Fund

PARKS MAINTENANCE PROGRAM	MAINTENANCE	SPORTS FIELDS & TRAILS	MULTI-USE - Maintains 16 multi-use fields for youth and adult sports leagues and tournament play. Weekly maintenance includes painting, fertilizing, top dressing, and weed control.
			BASEBALL/SOFTBALL - Maintains 8 baseball and 8 softball fields for youth sports leagues and tournament play. Weekly maintenance includes painting, fertilizing, top dressing, and weed control.
			TRAILS - Maintains approximately 4.5 miles of walking/jogging trails.
		BEAUTIFICATION/IMPROVEMENTS	BEAUTIFICATION - Maintains 12 areas city-wide of approx. 35-40 flowerbeds in Toubin Park, Downtown, N. Park ROW, and medians.
			MOWING - Mowing approximately 145 acres of parkland and 45 acres of sports fields.
			IRRIGATION - Bi-weekly checks on the irrigation rotors to ensure the fields have adequate water, replace irrigation rotors, and maintain stand-alone irrigation pump at Hohlt Park.
	BUILDINGS - Maintains 5 facilities for rental - Kitchens at Fireman's Park, Henderson Park, Jackson Street Park, Rock Room at Fireman's Park, and the All Sports Building at Hohlt Park.		
	LIGHT PROGRAM - Transition from regular light bulbs to LED lights.		
SAFETY	PLAYGROUND PROGRAM - Quarterly inspections are performed on 14 playscapes located throughout City parks and staff plans for replacements based on structures life-span.		
RECREATION PROGRAM	PROGRAMS & SPECIAL EVENTS	PROGRAMS - Provide quality programs that accommodate residents needs and identify potential partners - such as Walk with a Doc, Kids to Parks Day, Pop-up Play Days, Roll and Read, Little Diggers, and Spring Training Camp	
		SPECIAL EVENTS - Coordinate annual community events such as Movies in the Park, Hot Nights, Cool Tunes, and the Christmas Stroll & Lighted Parade.	
	GRANT ACTIVITIES - Identify and write new grant opportunities and applications, coordinates and implements administration of grant activities and ensures full utilization of grant funds.		
	MARKETING - Coordinate marketing efforts including but not limited to annual Parks and Recreation Guide, website content, e-newsletters, programs and special event flyers, social media content.		
	COMMUNITY ENGAGEMENT - Maintain Parks, Recreation, and Open Spaces Master Plan with input from the Parks and Recreation Advisory Board, residents, and staff. Update asset map as needed and coordinate capital items that align with the master plan.		
SPORTS TOURISM PROGRAM	PROMOTE - Continue to attract and retain tournament directors, advertise with Texas Monthly in the annual Texas Sports Facility Guide, and SportsEvents Magazine.		
	COORDINATE - Schedule dates with tournament directors, complete forms and insurance requirements, coordinate staff for field prep.		
	OUTREACH - Notify local restaurants, hoteliers, and the visitor center with information regarding each tournament.		
	REPORT - Use national standards to report estimated community impact of sports tourism.		

DEPT 144

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Complete Henderson Park improvements to better meet surrounding area needs	PR1
➤ Continue improvement in parks lighting and security	PR3
➤ Attract more tournaments and players to Brenham's sports facilities	PR2
➤ Keep all parks clean and maintain facilities and structures	PR1
➤ Improve access to parks and green space by evaluating residents that live within a 10-minute walk to a park using ParkServe data and begin planning in underserved areas	PR3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	709,356	862,732	862,732	812,815	805,092
SUPPLIES	115,989	171,125	139,125	133,136	124,770
MAINTENANCE	118,290	145,950	145,950	140,320	138,050
SERVICES	312,915	268,415	268,415	275,254	322,980
CAPITAL OUTLAY (1)	-	-	32,000	36,030	-
SUNDRIES	14,930	15,318	15,318	17,875	75,635
TOTAL DEPT 144 BEFORE ADJ	1,271,480	1,463,540	1,463,540	1,415,430	1,466,527
PERSONNEL - ACCRUED COMP	604	-	-	-	-
TOTAL DEPT 144 AFTER ADJ	1,272,084	1,463,540	1,463,540	1,415,430	1,466,527

(1) See Fund 234 - Parks Capital Improvement Fund for BCDC funded parks projects and Fund 240 - VERF for equipment replaced.

Decision Packages in FY20 Budget (2)

DESCRIPTION	\$ AMOUNT
5-144-408.20 RENTALS/LEASES-VERF (FOR FUTURE REPLACEMENT OF BELOW)	
REPLACE UNIT #285 - 2007 CHEVY 4 DR PICKUP \$26,763 (FD 240)	2,710
REPLACE UNIT #171 - 2011 TORO REELMASTER MOWER \$61,947 (FD 240)	7,544
REPLACE UNIT #326 - 2006 TORO GROUNDS MASTER MULCHER \$45,455 (FD 240)	4,603
REPLACE UNIT #327 - 2006 GROUNDS MASTER SIDE DISCHARGER \$44,578 (FD 240)	4,514
REPLACE UNIT #309 - TORO WORKMAN \$25,885 (FD 240)	1,923
TOTAL	<u>21,294</u>

(2) See Parks Capital Improvement Fund for BCDC funded parks projects.

Output Measures

	FY18	FY19	FY20 TARGET
Parks Acreage Maintained	191	191	221
# of Local Sports Leagues	5	6	7
# of Hosted Baseball/Softball Tournaments	29	31	32
# of Hosted Soccer Tournaments	6	6	6
# Tournament Teams Using Sports Facilities	524	658	705
Estimated # Out-of-Town Tournament Visitors to Parks	24,680	30,992	33,205
# of Park Rentals	387	362	380
# of Programs and Special Events (RECREATION)	28	32	34
# of Program Participants (RECREATION)*	3,299	3,938	4,135

*Notes – Hot Nights, Cool Tunes and the Christmas Stroll and Lighted Parade participant numbers are not included in the total number. Staff estimates thousands of people at each of the events.

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-144-101.00	SALARIES & WAGES	PERSONNEL	458,799	563,449	563,449	536,740	537,633
5-144-102.00	OVERTIME PAY	PERSONNEL	8,326	8,000	8,000	8,000	8,000
5-144-103.00	OASDI/MEDICARE	PERSONNEL	34,426	44,875	44,875	41,247	42,889
5-144-103.02	MATCHING RETIREMENT	PERSONNEL	46,710	52,958	52,958	49,604	49,956
5-144-105.00	LONGEVITY PAY	PERSONNEL	7,398	8,390	8,390	8,329	8,265
5-144-105.01	EDUCATION/MISCELLANEOU'	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-144-106.00	MEDICAL INSURANCE	PERSONNEL	134,994	165,156	165,156	150,071	130,276
5-144-106.01	LIFE INSURANCE	PERSONNEL	1,776	1,878	1,878	1,800	1,773
5-144-106.02	LONG TERM DISABILITY	PERSONNEL	983	1,043	1,043	1,027	984
5-144-107.00	WORKERS' COMPENSATION	PERSONNEL	10,317	10,983	10,983	9,997	9,231
5-144-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	10,085
5-144-118.00	ACCRUED COMP TIME	PERSONNEL	(604)	-	-	-	-
5-144-202.00	FUEL	SUPPLIES	17,193	15,000	15,000	15,000	17,000
5-144-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	4,337	3,500	3,500	5,000	4,000
5-144-204.00	POSTAGE	SUPPLIES	32	100	100	150	100
5-144-205.00	OFFICE SUPPLIES	SUPPLIES	19	100	100	2,216	150
5-144-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,342	1,400	1,400	838	1,400
5-144-207.00	REPRODUCTION & PRINTING	SUPPLIES	450	550	550	187	5,300
5-144-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	5,137	7,825	7,825	5,171	8,000
5-144-209.00	EDUCATIONAL	SUPPLIES	-	-	-	-	515
5-144-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	34,922	35,000	35,000	35,000	35,000
5-144-210.10	BOTANICAL-BEAUTIFICATION	SUPPLIES	5,878	6,000	6,000	5,221	6,000
5-144-211.00	CLEANING AND JANITORIAL	SUPPLIES	14,468	16,000	16,000	14,519	16,000
5-144-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	3,964	1,400	1,400	1,018	300
5-144-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	255
5-144-214.00	RECREATION PROGRAMS	SUPPLIES	-	-	-	-	10,000
5-144-218.00	PHOTOGRAPHY	SUPPLIES	200	-	-	-	-
5-144-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	834	450	450	450	450
5-144-223.00	SMALL APPLIANCES	SUPPLIES	1,535	1,000	1,000	1,000	1,000
5-144-250.00	OTHER SUPPLIES	SUPPLIES	6,847	7,000	7,000	7,000	7,300
5-144-250.20	OTHER SUPPLIES-FIELD SUPPI	SUPPLIES	12,621	12,000	12,000	15,871	12,000
5-144-303.00	VEHICLES/LARGE EQUIPMEN'	MAINTENANCE	21,797	20,000	20,000	19,578	20,000
5-144-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	4,143	3,500	3,500	5,891	3,500
5-144-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	12,991	14,900	14,900	15,910	10,000
5-144-310.00	LAND/GROUNDS	MAINTENANCE	41,176	55,000	55,000	51,632	52,000
5-144-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	21,545	37,550	37,550	37,550	37,550
5-144-350.00	OTHER MAINTENANCE	MAINTENANCE	16,638	15,000	15,000	9,759	15,000
5-144-401.00	ELECTRICAL	SERVICES	85,815	85,000	85,000	89,363	87,000
5-144-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	-	-	-	10,000
5-144-402.80	SPECIAL SERVICES-TREE TRIM	SERVICES	9,940	10,000	10,000	10,650	10,000
5-144-403.00	TELEPHONE	SERVICES	339	350	350	339	350
5-144-404.00	GAS	SERVICES	4,394	4,100	4,100	4,856	5,100
5-144-405.00	WATER	SERVICES	21,817	17,500	17,500	17,500	21,000
5-144-406.00	SEWER	SERVICES	15,388	11,750	11,750	16,870	15,000
5-144-406.50	GARBAGE	SERVICES	16,911	16,000	16,000	17,516	17,500
5-144-406.60	DISPOSAL FEES	SERVICES	3,903	3,500	3,500	3,126	3,500
5-144-408.00	RENTAL & LEASES	SERVICES	28,318	250	250	250	250

General Fund

DEPT 144

Expenditures Detail (continued)

General Fund

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-144-408.10	RENTALS/LEASES-FLEET	SERVICES	7,745	4,000	4,000	8,000	8,360
5-144-408.20	RENTALS/LEASES-VERF	SERVICES	-	-	-	-	21,294
5-144-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	223	-	-	-	4,500
5-144-415.00	JANITORIAL SERVICES	SERVICES	3,960	5,600	5,600	4,137	4,500
5-144-422.00	CONTRACT LABOR	SERVICES	52,800	52,800	52,800	52,800	52,800
5-144-424.00	SERVICE CONTRACTS	SERVICES	4,428	8,165	8,165	7,047	13,426
5-144-442.00	CONTRACT MOWING	SERVICES	41,697	47,000	47,000	40,000	46,000
5-144-450.00	OTHER SERVICES	SERVICES	15,237	2,400	2,400	2,800	2,400
5-144-702.00	BUILDINGS	NONCAPITAL	-	28,300	18,300	9,516	-
5-144-710.00	MACHINERY/EQUIPMENT	NONCAPITAL	-	2,500	2,500	3,915	-
5-144-714.00	RADIOS/RADAR/VIDEO CAME	NONCAPITAL	960	-	-	1,559	-
5-144-715.00	OTHER CAPITAL	NONCAPITAL	5,250	33,000	11,000	9,505	-
5-144-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	32,000	31,843	-
5-144-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	-	4,187	-
5-144-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	12,532	12,000	12,000	16,267	17,085
5-144-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,537	2,368	2,368	749	3,250
5-144-908.10	MILEAGE	SUNDRIES	230	150	150	87	550
5-144-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	-	-	-	-	600
5-144-948.40	CHRISTMAS STROLL	SUNDRIES	-	-	-	-	11,500
5-144-948.50	HOT NIGHTS/COOL TUNES	SUNDRIES	-	-	-	-	24,000
5-144-948.60	MOVIES IN THE PARK	SUNDRIES	-	-	-	-	9,750
5-144-948.75	TOURNAMENT INCENTIVES	SUNDRIES	-	-	-	-	8,000
5-144-950.00	OTHER SUNDRY	SUNDRIES	631	800	800	772	900
TOTAL DEPT 144 BEFORE ADJ			1,271,480	1,463,540	1,463,540	1,415,430	1,466,527
ACCRUED COMP			604	-	-	-	-
TOTAL DEPT 144 AFTER ADJ			1,272,084	1,463,540	1,463,540	1,415,430	1,466,527

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
PARKS SUPERINTENDENT	25	1.00
COMMUNITY SERVICES SPECIALIST	25	1.00
ASSISTANT PARKS SUPERINTENDENT	21	1.00
PARKS MAINTENANCE COORDINATOR	20	1.00
PARKS MECHANIC	18	1.00
PARKS CENTRAL COORDINATOR	18	0.50
LANDSCAPE MAINTENANCE WORKER	16	1.00
ATHLETIC FACILITY CARETAKER	16	1.00
PARK MAINTENANCE WORKER II	14	4.00
PARK MAINTENANCE WORKER I	13	1.00
PART-TIME & TEMPORARY WORKERS		3.28
FY19-20 BUDGET		15.78
FY18-19 BUDGET		16.67

Fund 101

Dept 146 Library

The Nancy Carol Roberts Memorial Library founded in 1901 has served the community for over 118 years and continues to offer critical services needed for residents to live, learn and thrive. The Library aspires to be a welcoming place where users are empowered by the most appropriate resources, services, access, and information needed to expand their world. 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. 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 Library Advisory Board is appointed by City Council and oversees policies and strategic planning.

Programs and Services

Learning	Promoting and nurturing the acquisition of knowledge and literacy in all forms	COLLECTION	Total circulation for both physical and digital items was 108,434 in FY18	PHYSICAL	The Library circulates items in both regular print and large print. We offer DVDs, magazines, books on CD, chromebooks, and laptops for checkout as well. We also have the Brenham Banner Press on microfilm back to 1876. The current collection offers approximately 61,100 items for checkout.
	Access			Making abundant cultural and intellectual resources available to all users	DIGITAL
Service	Serving patrons effectively by staying relevant to changing needs and interests	PROGRAMS	The Library welcomed 99,138 visitors in FY 18 and offered over 440 programs.	TECH-NOLOGY	The Library Offers: Computer basics classes, one on one tech help, Microsoft Office Classes, 19 public computers, Web Conferencing w/ Zoom software, a green screen media lab for recording video, a SMARTboard, and a wired program room. Computers were used over 19,800 times.
Community	Providing opportunities for people to meet, exchange ideas, and participate			TEEN	Teens enjoy: A teen room with gaming systems, study rooms with built in monitors for group projects, chromebooks, laptops, and PCs. Current programming includes a Teen Book Club, Teen Night, a Manga Club, and monthly craft programs.
Collaboration	Accomplishing more with partners working together toward a common goal			ADULT	Adults are offered: Monthly craft classes, sewing classes, monthly Legal Assistance through Texas Law Help Center, scanning, printing, faxing and resume assistance, job fairs, monthly educational programs, and a book club.
				SUMMER READING	Every summer the library offers programs and incentives for children, teens and adults to read. Our free 7 week program includes prizes for books read, and programs attended. Favorites this year have been an animal show with Snakes, a cultural program on Africa and a drone presentation by Washington County EMS.

General Fund

DEPT 146

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Create alliances and partnerships with local groups to benefit community	EO4
➤ Preserve and further develop genealogy collections	EO3
➤ Strengthen Library's contribution to community education	EO5
➤ Provide new technology to make learning more effective in our community for everyone and all different needs	PR1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	323,535	345,325	345,325	344,832	362,911
SUPPLIES	89,953	95,870	95,870	84,488	89,375
MAINTENANCE	2,320	2,400	2,400	9,877	5,100
SERVICES	89,329	97,850	97,850	112,248	123,825
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	11,558	11,100	11,100	12,380	12,625
TOTAL DEPT 146 BEFORE ADJ	516,695	552,545	552,545	563,825	593,836
PERSONNEL - ACCRUED COMP	(379)	-	-	-	-
TOTAL DEPT 146 AFTER ADJ	516,316	552,545	552,545	563,825	593,836

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
# of Library Card Holders	27,798	29,466	31,500
Circulation	99,800	92,874	95,000
Library Visits	99,138	104,203	106,000
Internet Users	16,883	15,935	16,000
Digital Content Circulation (ebooks)	7,372	10,283	12,000

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-146-101.00	SALARIES & WAGES	PERSONNEL	233,444	250,688	250,688	250,068	269,387
5-146-102.00	OVERTIME PAY	PERSONNEL	-	-	-	8	-
5-146-103.00	OASDI/MEDICARE	PERSONNEL	17,236	19,406	19,406	18,840	20,859
5-146-103.02	MATCHING RETIREMENT	PERSONNEL	17,802	18,149	18,149	17,841	19,178
5-146-105.00	LONGEVITY PAY	PERSONNEL	2,568	2,640	2,640	2,640	2,825
5-146-106.00	MEDICAL INSURANCE	PERSONNEL	50,523	52,740	52,740	53,779	44,902
5-146-106.01	LIFE INSURANCE	PERSONNEL	588	663	663	600	703
5-146-106.02	LONG TERM DISABILITY	PERSONNEL	381	369	369	378	390
5-146-107.00	WORKERS' COMPENSATION	PERSONNEL	614	670	670	678	675
5-146-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	3,992
5-146-118.00	ACCRUED COMP TIME	PERSONNEL	379	-	-	-	-
5-146-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	249	100	100	100	100
5-146-204.00	POSTAGE & FREIGHT	SUPPLIES	809	720	720	720	800
5-146-205.00	OFFICE SUPPLIES	SUPPLIES	8,094	8,700	8,700	6,812	8,700
5-146-206.00	EMPLOYEE RELATIONS	SUPPLIES	781	800	800	630	800
5-146-207.00	REPRODUCTION & PRINTING	SUPPLIES	10,087	10,000	10,000	7,575	8,600
5-146-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	200	200	200	653	200
5-146-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	25	25	-	25
5-146-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,608	1,500	1,500	1,500	1,500
5-146-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	4,214	14,175	14,175	14,175	7,250
5-146-214.00	LIBRARY READING PROGRAM	SUPPLIES	11,388	9,200	9,200	9,200	9,200
5-146-218.00	PHOTOGRAPHY	SUPPLIES	280	300	300	-	-
5-146-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	47	50	50	66	100
5-146-224.00	CIRCULATION ITEMS	SUPPLIES	51,533	50,000	50,000	42,158	50,000
5-146-250.00	OTHER SUPPLIES	SUPPLIES	663	100	100	441	100
5-146-310.00	LAND/GROUNDS	MAINTENANCE	665	800	800	327	500
5-146-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,655	1,500	1,500	9,400	4,500
5-146-350.00	OTHER MAINTENANCE	MAINTENANCE	-	100	100	150	100
5-146-401.00	ELECTRICAL	SERVICES	25,166	25,200	25,200	25,200	26,000
5-146-403.00	TELEPHONE	SERVICES	593	600	600	593	600
5-146-405.00	WATER	SERVICES	3,971	5,000	5,000	3,264	3,300
5-146-406.00	SEWER	SERVICES	496	600	600	524	600
5-146-406.50	GARBAGE	SERVICES	1,786	1,800	1,800	1,800	1,850
5-146-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	4,625	3,500	3,500	3,500	3,500
5-146-415.00	JANITORIAL SERVICES	SERVICES	16,429	18,600	18,600	18,600	20,300
5-146-424.00	SERVICE CONTRACTS	SERVICES	15,790	21,700	21,700	22,468	29,250
5-146-442.00	CONTRACT MOWING	SERVICES	829	1,500	1,500	1,723	1,725
5-146-446.00	SUBSCRIPTIONS & OTHER ME	SERVICES	18,997	19,150	19,150	18,960	20,700
5-146-450.00	OTHER SERVICES	SERVICES	647	200	200	15,616	16,000
5-146-712.00	OFFICE FURNITURE/EQUIPME	NONCAPITAL	-	-	-	-	2,000
5-146-714.00	RADIOS/RADAR/CAMERAS	NONCAPITAL	-	-	-	458	-
5-146-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	7,600	7,600	7,600	8,680	9,125
5-146-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,803	3,000	3,000	3,000	3,000
5-146-908.10	MILEAGE	SUNDRIES	555	500	500	500	500

General Fund

DEPT 146

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-146-950.00	OTHER SUNDRY	SUNDRIES	600	-	-	200	-
TOTAL DEPT 146 BEFORE ADJ			516,695	552,545	552,545	563,825	593,836
	ACCRUED COMP		(379)	-	-	-	-
TOTAL DEPT 146 AFTER ADJ			516,316	552,545	552,545	563,825	593,836

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
LIBRARIAN	28	1.00
ASSISTANT LIBRARIAN	25	1.00
LIBRARY IT TECHNICIAN	19	1.00
LIBRARY SUPPORT SPECIALIST	15	1.00
PART-TIME STAFF		3.23
FY19-20 BUDGET		7.23
FY18-19 BUDGET		7.23

General Fund

Fund 101

Dept 149 Aquatic Center

The Blue Bell Aquatics Center (BBAC) is an asset to the community for aquatic recreation and safety training. The staff of the BBAC strives to provide a safe yet fun year round aquatic experience for its patrons. The BBAC accommodates on average 65,000 patrons per year with the summer being the busiest season. BBAC offers an outdoor recreation pool and splash and play area which operates during the summer season, and by appointment for private parties. The indoor competition pool is home to the Brenham High and Jr. High School swim teams, and the community organizations of USA Swim Team and the Dolphin Swim Team. The competition pool is also utilized by the Washington County Water Rescue Teams, EMS, Fire Department, and Texas National Guard Dive Teams which conduct water safety and training programs at the facility. Area private schools and the Brenham State Supported Living organization also host safety programming at the pool. The BBAC hosts American Red Cross Lifeguard training and water safety programming, Water Babies, Aqua Aerobic Classes, Swim Lessons, and Junior Guard training.

Programs and Services

FACILITIES	POOLS	COMPETITION	6 lanes, 25 yard, 120,000-gallon, year-round indoor pool Used by high school, junior high, after school, and summer league swim teams, outlying high school swim teams, lap swimmers, water aerobics, swim lessons, recreational swim, and EMS, National Guard, and Fire department for training
		LEISURE	110,000-gallon mini water park, open Memorial Day to Labor Day Used by recreational swimmers, young families, swim lessons, private parties, Junior Guard, staff training, group home, Brenham State Supported Living Center
		THERAPY	30,000-gallon warm water, year-round indoor pool Used by Brenham State Supported Living Center, swim lessons, water babies, and patrons exercising, recovering from surgery or rehab/therapy
PROGRAMS	SAFETY	WATER SAFETY: open to 2nd graders in and around the County; 5-7 schools, 800-1,000 kids	
		LIFEGUARD TRAINING: 5-8 classes; LIFEGUARD RECERTIFICATION: 5-8 classes	
		CPR RECERTIFICATION CLASSES: 2-10 classes per year; 4-6 hours	
		NATIONAL AQUATIC WEEK: Safety Day, EMS, boating safety, Texas Parks & Wildlife Education	
		SWIM LESSONS: 430 group lessons; 162 private lessons; 58 water babies	
	RECREATION	SWIM MEETS: 4-6 high school meets per year; 2-3 junior high meet; 3-5 Dolphin swim meets; 1 Special Olympics	
		SPLISH, SPLASH SPRING BREAK: open Spring Break for recreational swimming with inflatables	
		FAMILY, FRIENDS & INFLATABLES: open the week of Thanksgiving for recreational swimming	
		HOME FOR THE HOLIDAYS: Christmas & New Year's Break, open for recreational swimming	
		WATER AEROBICS: Aquatics for Arthritis, Beginning Wellness, Water Works, Aqua Cardio	
		INFLATABLES: for holiday openings, special event days, and parties	
		FLOATS-N-FLICKS: 400-750 people for movie night at the pool, gates open at 8PM for swim/movie	
		PROGRAM DAYS: variety of fun days all summer, including National Aquatic Week	
PARK CENTRAL	BBAC	POOL PASSES: plans available for individuals, families, and seniors	
		POOL RENTALS/BOOKINGS: parties during or after hours	
	PARK FACILITIES	FACILITY & FIELD RENTALS: Park Central books facility, collects fees, and issues/accepts keys	
		INFORMATION STATION: 11,294 phone calls in 2018, average 940 per month	
		CAROUSEL RENTALS: open weekends from March 1 - October 31 and for private rentals	

General Fund

DEPT 149

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Develop a new Aerobic class geared towards Teens and Young Adults	PR1
➤ Market, promote, and find creative ways to draw patrons to the BBAC as a Fun Family Fitness facility for all	PR1
➤ Provide timely, accurate, and consistent communications to the community via websites and social media	PR1
➤ Continue to monitor State laws & regulations to ensure that aquatic operations are in compliance with State Pool Safety Codes	GC1
➤ Evaluate/expand current Swim Lesson Program, to improve quality based on parent/instructor feedback	GC3
➤ Work to improve staff in-service trainings to improve customer service & lifesaving skills	PR1
➤ Develop a comprehensive plan for infrastructure	GC1
➤ Create Partnerships with local schools & organizations to utilize facility, teach safety & benefit community	EO4

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	495,560	513,686	513,686	478,257	494,095
SUPPLIES	87,472	81,350	81,350	76,639	169,799
MAINTENANCE	111,457	214,050	214,050	198,856	126,000
SERVICES	162,761	127,472	127,472	143,105	147,070
CAPITAL OUTLAY	17,670	-	-	-	-
SUNDRIES	16,449	14,050	14,050	18,987	17,100
TOTAL DEPT 149 BEFORE ADJ	891,369	950,608	950,608	915,844	954,064
PERSONNEL - ACCRUED COMP	412	-	-	-	-
TOTAL DEPT 149 AFTER ADJ	891,781	950,608	950,608	915,844	954,064

Decision Packages in FY20 Budget

DESCRIPTION		\$ AMOUNT
5-149-715.00	OTHER CAPITAL	
	AUTOMATIC POOL VACUUM	6,549
5-149-311.10	POOL MAINTENANCE	
	RESURFACE LEISURE POOL DECK (1)	75,000
	REPLACE PUMPS FOR POOLS (1)	15,000
5-149-715.00	OTHER CAPITAL	
	REPLACE LOUNGE CHAIRS (1)	60,000
	BOGO MATS (1)	10,000
	REPLACE UMBRELLAS ON ALL PICNIC TABLES (1)	7,500
	TOTAL	174,049

(1) BCDC FUNDED PROJECTS; See Parks Capital Improvement Fund for other BCDC funded aquatics projects.

Output Measures

	FY18	FY19	FY20 TARGET
# of MONTHLY Pool Passes	755	761	799
# of ANNUAL Pool Passes	107	36	40
# of SUMMER Pool Passes	65	108	114
# of AEROBIC MONTHLY Pool Passes	112	256	270
# of AEROBIC YEARLY Pool Passes	N/A	3	4
RENEW Active Pool Pass	N/A	13	15
CAROUSEL Rides	5,496	5,167	5,425

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-149-101.00	SALARIES & WAGES	PERSONNEL	407,649	420,966	420,966	391,521	406,230
5-149-102.00	OVERTIME PAY	PERSONNEL	2,459	2,500	2,500	2,500	2,500
5-149-103.00	OASDI/MEDICARE	PERSONNEL	31,029	32,558	32,558	30,012	31,366
5-149-103.02	MATCHING RETIREMENT	PERSONNEL	14,889	15,384	15,384	14,287	13,794
5-149-105.00	LONGEVITY PAY	PERSONNEL	1,658	1,825	1,825	1,515	1,108
5-149-106.00	MEDICAL INSURANCE	PERSONNEL	28,553	30,743	30,743	30,241	28,012
5-149-106.01	LIFE INSURANCE	PERSONNEL	594	550	550	512	495
5-149-106.02	LONG TERM DISABILITY	PERSONNEL	329	306	306	285	275
5-149-107.00	WORKERS' COMPENSATION	PERSONNEL	8,812	8,854	8,854	7,384	7,495
5-149-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	2,820
5-149-118.00	ACCRUED COMP TIME	PERSONNEL	(412)	-	-	-	-
5-149-201.00	CHEMICALS	SUPPLIES	21,701	20,000	20,000	19,787	20,000
5-149-202.00	FUEL	SUPPLIES	343	500	500	500	600
5-149-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	205	500	500	246	500
5-149-203.10	CONCESSION EQUIPMENT	SUPPLIES	32	100	100	32	500
5-149-204.00	POSTAGE & FREIGHT	SUPPLIES	102	100	100	100	100
5-149-205.00	OFFICE SUPPLIES	SUPPLIES	3,638	1,000	1,000	1,000	1,000
5-149-206.00	EMPLOYEE RELATIONS	SUPPLIES	860	850	850	850	850
5-149-207.00	REPRODUCTION & PRINTING	SUPPLIES	2,082	2,000	2,000	2,700	2,000
5-149-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	8,832	9,000	9,000	8,726	9,000
5-149-209.00	EDUCATIONAL	SUPPLIES	1,023	1,000	1,000	452	-
5-149-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	342	100	100	123	100
5-149-211.00	CLEANING AND JANITORIAL	SUPPLIES	8,453	6,000	6,000	6,205	6,000
5-149-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	1,531	3,500	3,500	3,321	4,600
5-149-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	300	700	700	392	500
5-149-214.00	AQUATIC PROGRAMS	SUPPLIES	4,494	4,500	4,500	4,500	6,000
5-149-214.10	AQUATIC PROGRAMS-KIDFISI	SUPPLIES	3,174	3,000	3,000	3,000	3,000
5-149-216.00	RESALE ITEMS-CONCESSIONS	SUPPLIES	18,448	22,000	22,000	18,568	22,000
5-149-218.00	PHOTOGRAPHY	SUPPLIES	875	-	-	-	-
5-149-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	4,282	4,500	4,500	4,096	4,500
5-149-223.00	SMALL APPLIANCES	SUPPLIES	572	500	500	1,041	500
5-149-250.00	OTHER SUPPLIES	SUPPLIES	1,516	1,500	1,500	1,000	4,000
5-149-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	42	100	100	-	-
5-149-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	250	250	-	-
5-149-310.00	LAND/GROUNDS	MAINTENANCE	2,113	1,000	1,000	1,000	1,000
5-149-311.10	POOL MAINTENANCE	MAINTENANCE	91,262	185,500	185,500	170,656	110,000
5-149-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	17,293	27,000	27,000	27,000	15,000
5-149-313.00	COMPUTER/OFFICE EQUIPMI	MAINTENANCE	198	-	-	-	-
5-149-350.00	OTHER MAINTENANCE	MAINTENANCE	549	200	200	200	-
5-149-401.00	ELECTRICAL	SERVICES	69,103	60,000	60,000	75,263	75,500
5-149-402.00	AUDITS/CONSULTANT FEES	SERVICES	32,004	2,000	2,000	5,103	2,500
5-149-403.00	TELEPHONE	SERVICES	287	400	400	8	-
5-149-404.00	GAS	SERVICES	14,849	14,000	14,000	16,000	15,800
5-149-405.00	WATER	SERVICES	8,685	10,000	10,000	8,500	8,000
5-149-406.00	SEWER	SERVICES	5,737	5,000	5,000	5,000	5,300

General Fund

DEPT 149

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-149-406.50	GARBAGE	SERVICES	1,813	1,752	1,752	1,752	1,900
5-149-406.60	DISPOSAL FEES	SERVICES	57	-	-	87	-
5-149-408.10	RENTAL/LEASES-FLEET	SERVICES	925	-	-	210	250
5-149-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	10,177	11,000	11,000	10,845	11,000
5-149-410.00	PHYSICALS	SERVICES	3,160	5,000	5,000	3,220	5,000
5-149-415.00	JANITORIAL SERVICES	SERVICES	8,131	5,000	5,000	6,004	7,500
5-149-424.00	SERVICE CONTRACTS	SERVICES	3,257	7,500	7,500	6,600	8,000
5-149-442.00	CONTRACT MOWING	SERVICES	3,310	4,320	4,320	3,265	4,320
5-149-450.00	OTHER SERVICES	SERVICES	1,266	1,500	1,500	1,248	2,000
5-149-715.00	OTHER CAPITAL	NONCAPITAL	4,667	-	-	-	84,049
5-149-815.00	OTHER CAPITAL	CAPITAL	17,670	-	-	-	-
5-149-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	6,343	6,550	6,550	9,137	9,600
5-149-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	9,012	6,000	6,000	6,000	6,000
5-149-908.10	MILEAGE	SUNDRIES	1,000	1,500	1,500	1,024	1,500
5-149-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	2,795	-
5-149-950.00	OTHER SUNDRY	SUNDRIES	94	-	-	31	-
TOTAL DEPT 149 BEFORE ADJ			891,369	950,608	950,608	915,844	954,064
ACCRUED COMP			412	-	-	-	-
TOTAL DEPT 149 AFTER ADJ			891,781	950,608	950,608	915,844	954,064

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
AQUATICS SUPERVISOR	25	1.00
ASSISTANT AQUATICS SUPERVISOR	20	1.00
PARK CENTRAL COORDINATOR	18	0.50
AQUATICS MAINTENANCE TECHNICIAN	17	0.50
PART-TIME STAFF		13.93
FY19-20 BUDGET		16.93
FY18-19 BUDGET		17.43

Fund 101

Dept 100 Non-Dept Direct

This department is used to account for General Fund expenditures for City-wide street lighting, Washington County Appraisal District charges, tenant vacancies in City owned property, unusual capital expenditures, and the City's financial support for local non-profit community organizations.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	46,406	30,000	30,000	32,982	30,000
SERVICES	261,838	209,213	209,213	232,754	212,790
CAPITAL OUTLAY	-	-	-	22,245	-
SUNDRIES	173,012	180,850	180,850	175,835	185,970
TOTAL DEPT 100	481,256	420,063	420,063	463,816	428,760

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-306.00	OUTDOOR/STREET LIGHTING MAINTENANCE		46,406	30,000	30,000	32,982	30,000
5-100-401.10	ELECTRICAL-STREET LIGHTS	SERVICES	101,088	99,500	99,500	99,500	101,193
5-100-401.17	ELECTRIC-MOTOR BANK BLD	SERVICES	5,592	6,000	6,000	5,448	5,700
5-100-402.00	AUDITS/CONSULTANT FEES	SERVICES	16,897	-	-	-	-
5-100-402.90	TAX APPRAISAL DISTRICT CO	SERVICES	99,595	103,113	103,113	103,113	105,467
5-100-405.17	WATER-MOTOR BANK BLDG	SERVICES	272	300	300	224	210
5-100-406.17	SEWER-MOTOR BANK BLDG	SERVICES	333	300	300	235	220
5-100-450.00	OTHER SERVICES	SERVICES	38,061	-	-	24,234	-
5-100-801.00	LAND	CAPITAL	-	-	-	22,245	-
5-100-924.00	CONTINGENCY	SUNDRIES	-	800	800	-	-
5-100-926.00	WASH CO HEALTHLY LIVING	SUNDRIES	60,000	60,000	60,000	60,000	61,550
5-100-932.10	BOYS & GIRLS CLUB - PROGR	SUNDRIES	36,750	36,750	36,750	36,750	37,850
5-100-932.11	BOYS & GIRLS CLUB - UTILITI	SUNDRIES	23,992	24,000	24,000	24,000	26,700
5-100-932.12	BOYS & GIRLS CLUB - INSUR/	SUNDRIES	2,180	2,200	2,200	3,208	3,370
5-100-932.13	BOYS & GIRLS CLUB - MOWII	SUNDRIES	1,495	1,800	1,800	1,470	1,800
5-100-932.15	ADULT & TEEN CHALLENGE-I	SUNDRIES	-	6,256	6,256	6,256	-
5-100-932.30	FAITH MISSION	SUNDRIES	22,400	17,094	17,094	17,094	18,000
5-100-932.31	FAITH MISSION-SANITATION	SUNDRIES	5,142	10,000	10,000	5,126	9,000
5-100-932.32	ADULT&TEEN CHALNGE-SAN	SUNDRIES	3,342	5,000	5,000	3,762	5,000
5-100-932.90	NEW BEGINNINGS LIFE MINI	SUNDRIES	-	-	-	-	3,000
5-100-934.00	HERITAGE MUSEUM-UTILITII	SUNDRIES	6,340	6,250	6,250	6,250	7,000
5-100-934.01	HERITAGE MUSEUM-INSURA	SUNDRIES	1,071	1,200	1,200	1,619	1,700
5-100-964.00	HOSPICE BRENHAM	SUNDRIES	10,300	10,300	10,300	10,300	11,000
TOTAL DEPT 100			481,256	420,863	420,863	463,816	428,760

General Fund

General
Govt

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections at the warehouse, bank (credit card) fees, medical insurance premiums for City retirees, and the City employee Wellness Program. The City Manager's contingency fund is also in this budget.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	93,010	128,084	128,084	59,144	145,050
TOTAL DEPT 110 AFTER ADJ	93,010	128,084	128,084	59,144	145,050
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(9,996)	(3,000)	(3,000)	(7,500)	(3,000)
TOTAL DEPT 110 AFTER ADJ	83,014	125,084	125,084	51,644	142,050

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTABLE ACCOUNTS	SUNDRIES	9,996	3,000	3,000	7,500	3,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	25,015	7,500	7,500	7,500	7,500
5-110-924.00	CONTINGENCY	SUNDRIES	-	63,398	63,398	-	78,050
5-110-943.00	MEDICAL INS PREMIUMS/FE	SUNDRIES	12,166	15,000	15,000	8,252	10,000
5-110-950.00	OTHER SUNDRY	SUNDRIES	30,808	26,000	26,000	32,000	37,000
5-110-960.00	WELLNESS PROGRAM	SUNDRIES	7,339	5,500	5,500	-	5,500
5-110-970.00	EMPLOYEE ASSISTANCE PRO	SUNDRIES	7,686	7,686	7,686	3,892	4,000
TOTAL DEPT 110			93,010	128,084	128,084	59,144	145,050

General Fund

Fund 101

Dept 121 Administration

The City's Charter and State laws establish the responsibilities of both the City Manager and City Secretary. Some of the basic responsibilities of the City Manager include supervision of day-to-day operations of all city departments through department heads, oversight of employment matters, preparation, monitoring, and execution of the City budget, providing technical advice to City Council on overall government operations, and public relations. The Office of the City Secretary provides administrative support to the City Manager and City Council such as preparation of agendas, agenda packets, and minutes. In addition, the City Secretary's Office is responsible for fostering transparency and accountability of local government through provision of election services, maintenance and preservation of official City records, issuance of permits, and training city employees in the Public Information Act and Open Meetings Act.

Programs and Services

CITY MANAGER	Supervises the day-to-day operation of all City departments. In addition to supervising Department Heads, the City Manager is responsible for the annual budget, researching and making recommendations to the City Council, and providing executive leadership.	
CITY SECRETARY	CITY COUNCIL SERVICES	Creates agendas and agenda packets for all City Council meetings. This includes preparing the agenda, coordinating the various documents and compiling an electronic packet, notifying the media, and preparing the minutes of each meeting. These services also include formatting, drafting, reviewing, revising and finalizing ordinances and resolutions for adoption by Council.
	ELECTION ADMINISTRATION	The City Secretary in the Election Official for the City. The election duties include, but are not limited to, preparing an election calendar, election notices and publications, securing and setting up all polling locations, accepting mail ballots, security of the ballot boxes, counting the ballots and preparing the final canvass of the election results.
	PUBLIC INFORMATION	Handles all requests from the public for information or records prepared and/or maintained by the City. This information is released as mandated in the Texas Public Information Act and/or the Texas Attorney General.
	PERMITS & LICENSES	Responsible for the issuance of non-consent tow permits, noise variances, special event permits, vendor and solicitor permits, and beer and wine permits.
	RECORDS MANAGEMENT	Assist each department with the organization of their records and, when needed, coordinate the proper document destruction method. Conduct training for employees on the City's records management policy, document organization and file structure, record classification, document retention schedules, and final disposition of records.
	ADVISORY BOARDS & COMMITTEES	Manages and maintains records and information for eleven (11) advisory boards and committees. Coordinates the application process, works closely with a sub-committee of the City Council to review the applications, and presents all applicants to the City Council for appointment. Provides mandatory annual training for all board and committee members.

General Fund

DEPT 121

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Establish the framework to implement City Council objectives	GC3
➤ Work with other governmental agencies to develop & deliver cost effective services	EO5
➤ Establish ordinance tracking system to assist in the update and maintenance of the City's Code	GC3
➤ Develop a handbook for all advisory board and committee members	GC3
➤ Research funding opportunities to assist with preservation of historical documents	PR2
➤ Implement a new Special Events permitting process for improved coordination of City-wide events	GLUD5
➤ Research and develop new procedures and forms for City-issued licenses	GC3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	532,942	591,647	523,311	478,259	501,403
SUPPLIES	25,893	44,450	44,450	36,301	27,750
MAINTENANCE	-	-	-	-	-
SERVICES	207,803	213,426	213,426	279,546	202,100
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	151,347	133,100	133,100	165,565	147,200
TOTAL DEPT 121 BEFORE ADJ	917,985	982,623	914,287	959,671	878,453
PERSONNEL - ACCRUED COMP	2,444	-	-	-	-
TOTAL DEPT 121 AFTER ADJ	920,429	982,623	914,287	959,671	878,453

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
Strategic Objective Reporting	1	1	3
Council Meetings Held	30	41	50
Ordinances Passed	18	49	55
Resolutions Passed	26	35	40
Open Records Requests	455	600	610
Liquor Licenses Processed	56	35	65
Special Event Permits	50	44	50
Vendor/Solicitor Permits	86	112	120

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-121-101.00	SALARIES & WAGES	PERSONNEL	397,490	434,821	387,945	351,202	364,857
5-121-102.00	OVERTIME PAY	PERSONNEL	518	100	100	100	100
5-121-103.00	OASDI/MEDICARE	PERSONNEL	28,658	34,511	30,921	24,906	29,594
5-121-103.02	MATCHING RETIREMENT	PERSONNEL	38,068	41,019	36,310	32,244	33,467
5-121-105.00	LONGEVITY PAY	PERSONNEL	1,900	1,580	1,580	1,531	1,413
5-121-105.01	EDUCATION/MISCELLANEOU'	PERSONNEL	20,335	12,600	12,600	15,962	18,600
5-121-106.00	MEDICAL INSURANCE	PERSONNEL	45,510	63,801	51,015	49,515	44,039
5-121-106.01	LIFE INSURANCE	PERSONNEL	1,201	1,456	1,280	1,246	1,175
5-121-106.02	LONG TERM DISABILITY	PERSONNEL	769	810	712	699	654
5-121-107.00	WORKERS' COMPENSATION	PERSONNEL	937	949	848	854	770
5-121-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	6,734
5-121-118.00	ACCRUED COMP TIME	PERSONNEL	(2,444)	-	-	-	-
5-121-204.00	POSTAGE & FREIGHT	SUPPLIES	1,362	2,000	2,000	1,693	2,000
5-121-205.00	OFFICE SUPPLIES	SUPPLIES	5,529	5,000	5,000	5,110	5,000
5-121-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,891	2,000	2,000	1,789	2,000
5-121-207.00	REPRODUCTION & PRINTING	SUPPLIES	9,021	9,500	9,500	11,000	11,000
5-121-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	307	-	-	687	500
5-121-209.00	EDUCATIONAL	SUPPLIES	289	500	500	223	500
5-121-211.00	CLEANING & JANITORIAL	SUPPLIES	2,929	2,600	2,600	2,600	2,600
5-121-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	2,863	8,300	8,300	9,376	3,000
5-121-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	382	1,500	1,500	921	500
5-121-218.00	PHOTOGRAPHY	SUPPLIES	260	250	250	300	-
5-121-250.00	OTHER SUPPLIES	SUPPLIES	1,060	800	800	1,800	650
5-121-402.00	AUDITS/CONSULTANTS FEES	SERVICES	44,184	11,000	11,000	98,030	11,000
5-121-403.00	TELEPHONE	SERVICES	625	800	800	800	900
5-121-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	4,703	5,000	5,000	3,755	5,000
5-121-411.00	CITY ATTORNEY'S FEES	SERVICES	131,072	158,000	158,000	131,156	140,000
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	SERVICES	7,116	10,000	10,000	16,511	12,000
5-121-419.00	LEGAL FEES	SERVICES	4,590	4,000	4,000	5,418	5,000
5-121-424.00	SERVICE CONTRACTS	SERVICES	14,681	23,126	23,126	23,126	27,000
5-121-450.00	OTHER SERVICES	SERVICES	832	1,500	1,500	750	1,200
5-121-702.00	BUILDINGS	NONCAPITAL	-	-	-	802	-
5-121-712.00	OFFICE FURNITURE/EQUIPME	NONCAPITAL	-	12,000	12,000	-	-
5-121-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	62,841	66,000	66,000	70,571	73,700
5-121-907.00	ELECTION EXPENSE	SUNDRIES	1,526	7,000	7,000	13,000	-
5-121-907.10	CHARTER ELECTION EXPENSE	SUNDRIES	-	3,000	3,000	-	7,000
5-121-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	52,628	40,600	40,600	40,600	45,000
5-121-908.10	MILEAGE	SUNDRIES	2,045	5,000	5,000	2,369	5,000
5-121-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	12,117	5,000	5,000	32,525	10,000
5-121-928.00	BRAZOS VALLEY COUNCIL	SUNDRIES	3,000	3,000	3,000	3,000	3,000
5-121-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	6,680	-	-	-	-
5-121-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	24	-	-	-	-
5-121-950.00	OTHER SUNDRY	SUNDRIES	10,486	3,500	3,500	3,500	3,500
TOTAL DEPT 121 BEFORE ADJ			917,985	982,623	914,287	959,671	878,453
ACCRUED COMP			2,444	-	-	-	-
TOTAL DEPT 121 AFTER ADJ			920,429	982,623	914,287	959,671	878,453

General Fund

DEPT 121

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
CITY MANAGER	CONTRACT	1.00
CITY SECRETARY/DIRECTOR OF ADMIN SVCS	34	0.50
DEPUTY CITY SECRETARY II	23	0.50
DEPUTY CITY SECRETARY	22	1.00
EXECUTIVE ASSISTANT	22	1.00
PART-TIME STAFF		0.93
MAYOR AND COUNCIL*	ELECTED	
FY19-20 BUDGET		4.93
FY18-19 BUDGET (1)		6.07
MAYOR AND COUNCIL*		7.00

(1) A Communications and Public Relations Manager was originally budgeted in Dept 121 at \$68,335 for salaries and benefits. This position was moved to Dept 049 and the budget was amended.

Dept 122 Development Services

The Development Services department consists of the Building Services, Code Compliance, Planning, and Engineering groups which play a vital role in preserving and maintaining the vitality of the City of Brenham. The department provides local citizens and development professionals with the information and support they need to expeditiously and safely design and construct quality commercial and residential structures throughout the City. The department also maintains and enforces all applicable development related ordinances including, but not limited to, health and sanitation, flood damage prevention, and zoning and ensures that construction occurs in accordance with all applicable laws and building codes. The primary role of the Development Services Team is to deliver a high level of customer service with personal interaction for internal and external customers in an effort to attract and retain existing business, ensure long-term community vitality, and build and maintain an attractive community to live, work, and play. The department also serves as a liaison for the Planning and Zoning Commission, Board of Adjustment, Airport Advisory Board, and Building Standards Commission.

Programs and Services

BUILDING SERVICES	PLAN REVIEW & PERMITTING	PLAN REVIEW- Timely review (within 10 days) of development applications for residential and commercial construction for compliance with applicable building codes and Brenham's ordinances and regulations.
		PERMITTING - The city issues approximately 100 building permits and licenses each month for renovations, new construction, signs, site work, demolitions, swimming pools, and trade work (mechanical, electrical and plumbing projects).
		CERTIFICATE OF OCCUPANCY - Building Official coordinates with the Fire Marshal to issue a CO, which marks completion of a successful project.
INSPECTIONS		BUILDING INSPECTIONS - Conduct courtesy and required building inspections in accordance with approved permits and projects. Inspections are scheduled one day in advance and are often completed same-day. Properties that are improperly maintained may be referred to the Building Standards Commission for repair.
		HEALTH INSPECTIONS - Health inspector identifies and corrects existing and potential health hazards to prevent diseases and educate citizens about public health by investigating complaints and inspecting operations of retail food services.
CODE COMPLIANCE		CODE VIOLATIONS - Compliance officers patrol City to process violations to the Code of Ordinances. Compliance officers process complaints within 24-hours with voluntary compliance as the ultimate goal. Cases not brought into compliance are referred and processed by Municipal Court. Most common violations include junk vehicles, high weeds and grass, open storage, parking trailers and commercial vehicles in the public right-of-way, illegal dumping, etc.
ENGINEERING		DEVELOPMENT REVIEW - Review development plans and inspect construction to ensure that water, wastewater, and drainage improvements meet standards and protect community interests.
		FLOODPLAIN ADMINISTRATION - Oversees and regulates the development within Brenham's floodplains and flood zones.
		CITY INFRASTRUCTURE PLANNING - Assist in the Capital Improvement Project process and Infrastructure Master Planning process to meet anticipated City growth and development.
PLANNING	SHORT-TERM	PRE-DEVELOPMENT - Attend meetings with development professionals to explain, expedite, and advise customers regarding the development process.
		P&Z COMMISSION - Prepare staff reports and make recommendations on cases including, plats, site plans, specific use permits and text amendments.
		BOARD OF ADJUSTMENT - Make presentations based on staff recommendations to cases including variances, special exceptions and non-conforming uses.
LONG TERM		SPECIAL PROJECTS - Long-range planning projects to develop and implement strategic plans for future growth and revitalization (i.e. Comprehensive Plan).

General Fund

DEPT 122

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide the highest level of customer service possible	GLUD5
➤ Assist the public in navigating the City's development processes to ensure quality development within the City	GLUD5
➤ Actively seek and identify economic and community development opportunities	EO1,4
➤ Review subdivision and zoning ordinances and recommend revisions as deemed necessary	GLUD1
➤ Identify opportunities to improve City's built environment and improve our quality of place	GLUD3,4,6
➤ Manage consultants and contractors for public projects	GLUD5
➤ Provide assistance to developers, contractors, and design professionals	GLUD5
➤ Review and approve development site plans, engineering drawings, surveys, plats, and construction permits	GLUD5
➤ Revise and maintain construction details, specifications, and manuals	GLUD5
➤ Oversee City infrastructure projects, including inspecting and reviewing projects to monitor compliance with plans and specifications	EO1
➤ Revise ordinances to comply with state and federal laws and to meet the needs of community	GC3
➤ Protect the life and safety of public/private properties while promoting public safety & health	GC2

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	356,315	581,008	581,008	570,377	535,120
SUPPLIES	39,807	26,300	26,300	22,011	35,600
MAINTENANCE	3,994	2,500	2,500	2,500	2,500
SERVICES	41,538	38,380	38,380	31,146	40,898
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	11,080	16,600	16,600	12,604	17,150
TOTAL DEPT 122 BEFORE ADJ	452,734	664,788	664,788	638,638	631,268
PERSONNEL - ACCRUED COMP	(406)	-	-	-	-
TOTAL DEPT 122 AFTER ADJ	452,328	664,788	664,788	638,638	631,268

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-122-408.20 RENTALS/LEASES-VERF	
REPLACE UNIT #38 - 2009 TOYOTA TUNDRA 1/2 TON PICKUP \$26,763 (VERF FD 240 = 5 YR CAP LEASE)	4,898
5-122-712.00 OFFICE FURNITURE/EQUIPMENT	
PAGEWIDE SCANNER (COST SHARED 50/50 WITH DEPT 160)	11,500
TOTAL	<u>16,398</u>

Output Measures

	FY18	FY19	FY20 TARGET
# of Planning & Zoning Commission Meetings	12	15	15
# of Board of Adjustment & Appeal Meetings	11	15	6
# of Airport Advisory Board Meetings	3	4	4
# of Building Standards Commission Meetings	-	1	2
# Permits Issued	300	252	325
# Inspections	2,177	2,244	2,350

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-122-101.00	SALARIES & WAGES	PERSONNEL	264,210	425,395	425,395	425,708	389,785
5-122-102.00	OVERTIME PAY	PERSONNEL	72	200	200	200	200
5-122-103.00	OASDI/MEDICARE	PERSONNEL	20,083	33,414	33,414	32,938	30,688
5-122-103.02	MATCHING RETIREMENT	PERSONNEL	24,303	41,266	41,266	40,189	37,595
5-122-105.00	LONGEVITY PAY	PERSONNEL	3,935	4,115	4,115	3,923	4,180
5-122-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	923	6,000	6,000	6,000	6,000
5-122-106.00	MEDICAL INSURANCE	PERSONNEL	39,938	66,766	66,766	57,686	55,690
5-122-106.01	LIFE INSURANCE	PERSONNEL	859	1,487	1,487	1,489	1,355
5-122-106.02	LONG TERM DISABILITY	PERSONNEL	586	826	826	827	752
5-122-107.00	WORKERS' COMPENSATION	PERSONNEL	1,000	1,539	1,539	1,417	1,179
5-122-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	7,696
5-122-118.00	ACCRUED COMP TIME	PERSONNEL	406	-	-	-	-
5-122-202.00	FUEL	SUPPLIES	4,818	4,000	4,000	4,000	4,700
5-122-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	123	400	400	132	200
5-122-204.00	POSTAGE & FREIGHT	SUPPLIES	2,385	3,100	3,100	2,958	3,100
5-122-205.00	OFFICE SUPPLIES	SUPPLIES	14,194	3,000	3,000	3,000	3,000
5-122-206.00	EMPLOYEE RELATIONS	SUPPLIES	168	600	600	285	400
5-122-207.00	REPRODUCTION & PRINTING	SUPPLIES	8,857	10,000	10,000	7,976	9,000
5-122-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	535	800	800	273	600
5-122-209.00	EDUCATIONAL	SUPPLIES	1,064	1,750	1,750	1,204	1,750
5-122-211.00	CLEANING & JANITORIAL	SUPPLIES	51	50	50	39	50
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	5,507	2,300	2,300	2,017	1,000
5-122-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	636	-	-	-	-
5-122-250.00	OTHER SUPPLIES	SUPPLIES	199	300	300	127	300
5-122-303.00	VEHICLES/LARGE EQUIPMENT MAINTENANCE	MAINTENANCE	3,023	2,000	2,000	2,000	2,000
5-122-313.00	COMPUTER/OFFICE EQUIPMENT MAINTENANCE	MAINTENANCE	971	500	500	500	500
5-122-403.00	TELEPHONE	SERVICES	912	2,500	2,500	1,368	1,400
5-122-408.10	RENTALS/LEASES-FLEET	SERVICES	255	875	875	75	100
5-122-408.20	RENTALS/LEASES-VEHICLE	SERVICES	-	-	-	-	4,898
5-122-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	896	2,000	2,000	1,051	2,000
5-122-418.00	SUBSTANDARD BUILDING EXPENSES	SERVICES	10,781	-	-	-	7,500
5-122-422.00	CONTRACT LABOR	SERVICES	-	5,500	5,500	-	-
5-122-424.00	SERVICE CONTRACTS	SERVICES	17,401	19,005	19,005	18,345	14,000
5-122-445.00	CODE ENFORCEMENT	SERVICES	11,121	7,500	7,500	10,000	10,000
5-122-450.00	OTHER SERVICES	SERVICES	172	1,000	1,000	307	1,000
5-122-712.00	OFFICE FURNITURE/EQUIPMENT	NONCAPITAL	1,270	-	-	-	11,500
5-122-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	809	1,000	1,000	608	650
5-122-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	8,051	12,000	12,000	9,530	13,500
5-122-908.10	MILEAGE	SUNDRIES	655	2,500	2,500	931	1,500
5-122-908.20	CONTINUING EDUCATION	SUNDRIES	1,300	-	-	-	-
5-122-910.00	BOARD/COMMITTEE/VOLUNTEER REIMBURSEMENT	SUNDRIES	265	1,000	1,000	1,535	1,500
5-122-950.00	OTHER SUNDRY	SUNDRIES	-	100	100	-	-
TOTAL DEPT 122 BEFORE ADJ			452,734	664,788	664,788	638,638	631,268
ACCRUED COMP			(406)	-	-	-	-
TOTAL DEPT 122 AFTER ADJ			452,328	664,788	664,788	638,638	631,268

General Fund

DEPT 122

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
DIRECTOR OF DEVELOPMENT SERVICES	33	1.00
BUILDING OFFICIAL	29	1.00
CITY PLANNER	25	1.00
GIS TECHNICIAN	25	0.50
BUILDING AND HEALTH INSPECTOR	24	1.00
PLANNING TECHNICIAN	21	1.00
DEVELOPMENT SERVICES ADMIN ASSISTANT	18	1.00
PART-TIME STAFF		0.70
		7.20
FY19-20 BUDGET		7.20
FY18-19 BUDGET		7.20

Dept 123 Human Resources

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 employee celebration, retirement and service recognitions, as well as other employee gatherings are hosted by the Human Resources Department. The department offers 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 Resources department. This department also manages employee group medical and other benefit coverage, administers the workers' compensation program, and coordinates mandatory loss prevention programs.

Programs and Services

General Fund

HUMAN RESOURCES	EMPLOYEE BENEFITS	RECRUITMENT & RETENTION & RETIREMENT - use various advertising sources to attract and retain well qualified applicants using an online application tracking system; conduct skill testing and interviewing; new employee orientation and training; retirement selection and eligibility.
		COMPENSATION - Administer step increase program; survey various positions for salary comparison; outsources compensation and benefits analysis; biweekly compensation changes.
		BENEFITS - Retirement through Texas Municipal Retirement System, enroll, update, and retire accounts; 13 approved city holidays; biweekly longevity payments and monthly service recognition awards; vacation and sick leave accruals; Employee Assistance Program; Education Reimbursement Program.
		GROUP MEDICAL INSURANCE - Fund contact and administration of enrollment for changes of medical insurance, flexible spending accounts, and dependent care accounts; annual renewal of group medical insurance for 205 employees for over 400 covered lives.
		LIFE INSURANCE, LONG TERM DISABILITY, AD&D - Administer life insurance, long term disability, and accidental death benefits; process monthly life insurance changes.
	RISK MANAGEMENT	PROPERTY/LIABILITY/WORKERS' COMPENSATION - Administer property and liability damage claims and Workers' Compensation process for employees.
POLICY - Human Resources Policy Manual last updated in February 2019, maintain current with local and Federal regulations as well as City practices.		
EMPLOYEE DEVELOPMENT	SAFETY TRAINING - Department of Transportation regulated safety training for CDL Drivers and Supervisors, Gas Department employees, and safety sensitive positions.	
	EMPLOYEE & SUPERVISOR TRAINING - Employee policy training, Supervisor development training; developing Safety Training and Loss Prevention Program.	
	EMPLOYEE EVALUATION - Simple method of evaluating performance and encouraging dialogue between management and employees to improve work performance.	

DEPT 123

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Coordinate training to improve competency and encourage leadership	EO5
➤ Develop a Performance Review program	GC1
➤ Establish city-wide Safety Training and Loss Prevention program	GC3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	178,565	193,446	193,446	194,707	197,934
SUPPLIES	6,146	4,000	4,000	5,977	2,650
MAINTENANCE	-	-	-	-	-
SERVICES	41,950	16,035	16,035	40,354	14,035
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	25,072	21,697	21,697	19,967	21,850
TOTAL DEPT 123	251,733	235,178	235,178	261,005	236,469

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
New Hires Processed	105	82	75
Terminations Processed	61	62	65
Job Applications Processed	1,283	1,811	1,800
Jobs Advertised	62	64	65
Training Classes Held	5	15	20
Workers' Compensation Claims	29	39	30
Quarterly Loss Prevention Training*	9	N/A	N/A
Property/Liability Damage Claims	28	45	35

*Loss Prevention Training included in "Training Classes Held"

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-123-101.00	SALARIES & WAGES	PERSONNEL	131,978	142,020	142,020	143,485	145,896
5-123-103.00	OASDI/MEDICARE	PERSONNEL	9,238	10,974	10,974	10,520	11,282
5-123-103.02	MATCHING RETIREMENT	PERSONNEL	12,584	12,622	12,622	12,463	12,992
5-123-105.00	LONGEVITY PAY	PERSONNEL	1,208	1,225	1,225	1,225	1,350
5-123-106.00	MEDICAL INSURANCE	PERSONNEL	22,619	25,571	25,571	26,072	22,677
5-123-106.01	LIFE INSURANCE	PERSONNEL	408	465	465	394	477
5-123-106.02	LONG TERM DISABILITY	PERSONNEL	227	259	259	219	265
5-123-107.00	WORKERS' COMPENSATION	PERSONNEL	303	310	310	329	299
5-123-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	2,696
5-123-204.00	POSTAGE & FREIGHT	SUPPLIES	319	200	200	199	100
5-123-205.00	OFFICE SUPPLIES	SUPPLIES	312	500	500	187	250
5-123-206.00	EMPLOYEE RELATIONS	SUPPLIES	81	100	100	70	100
5-123-207.00	REPRODUCTION & PRINTING	SUPPLIES	843	1,200	1,200	1,333	1,200
5-123-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	4,236	2,000	2,000	4,187	1,000
5-123-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	317	-	-	-	-
5-123-250.00	OTHER SUPPLIES	SUPPLIES	38	-	-	1	-
5-123-402.00	AUDITS/CONSULTANTS FEES	SERVICES	27,413	-	-	27,138	-
5-123-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	1,169	1,000	1,000	769	500
5-123-410.00	PRE-EMP PHYCLS/NON DOT E	SERVICES	5,575	6,000	6,000	5,306	5,000
5-123-412.00	CDL DOT DRUG TESTS	SERVICES	2,609	3,000	3,000	2,425	3,000
5-123-424.00	SERVICE CONTRACTS	SERVICES	4,882	6,000	6,000	4,681	5,500
5-123-450.00	OTHER SERVICES	SERVICES	302	35	35	35	35
5-123-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,758	4,000	4,000	4,000	4,000
5-123-908.05	EMPLOYEE TRAINING	SUNDRIES	1,523	1,000	1,000	1,000	1,000
5-123-908.10	MILEAGE	SUNDRIES	267	300	300	267	300
5-123-930.00	SPECIAL EVENTS	SUNDRIES	16,782	15,500	15,500	13,655	15,500
5-123-950.00	OTHER SUNDRY	SUNDRIES	1,742	897	897	1,045	1,050
TOTAL DEPT 123			251,733	235,178	235,178	261,005	236,469

General Fund

DEPT 123

Personnel

POSITION TITLE	SALARY GRADE	FTES
HUMAN RESOURCES DIRECTOR	31	1.00
HR SPECIALIST	25	1.00
PART-TIME STAFF		0.50
FY19-20 BUDGET		<u>2.50</u>
FY18-19 BUDGET		2.50

General Fund

Fund 101

Dept 125 Main Street

The Main Street department was merged with Marketing & Public Relations (Dept 049) on October 1, 2018.

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.

Marketing & Public Relations now provides these services.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	95,514	-	-	-	-
SUPPLIES	5,523	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	12,230	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	32,180	-	-	-	-
TOTAL DEPT 125	145,447	-	-	-	-

General Fund

DEPT 125

Expenditures Detail

General Fund

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-125-101.00	SALARIES & WAGES	PERSONNEL	66,853	-	-	-	-
5-125-103.00	OASDI/MEDICARE	PERSONNEL	4,815	-	-	-	-
5-125-103.02	MATCHING RETIREMENT	PERSONNEL	6,869	-	-	-	-
5-125-105.00	LONGEVITY PAY	PERSONNEL	1,148	-	-	-	-
5-125-106.00	MEDICAL INSURANCE	PERSONNEL	15,268	-	-	-	-
5-125-106.01	LIFE INSURANCE	PERSONNEL	262	-	-	-	-
5-125-106.02	LONG TERM DISABILITY	PERSONNEL	146	-	-	-	-
5-125-107.00	WORKERS' COMPENSATION	PERSONNEL	153	-	-	-	-
5-125-204.00	POSTAGE	SUPPLIES	8	-	-	-	-
5-125-205.00	OFFICE SUPPLIES	SUPPLIES	189	-	-	-	-
5-125-207.00	REPRODUCTION & PRINTING	SUPPLIES	3,704	-	-	-	-
5-125-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	80	-	-	-	-
5-125-211.00	CLEANING AND JANITORIAL	SUPPLIES	23	-	-	-	-
5-125-212.00	COMPUTER EQUIPMENT & SL	SUPPLIES	1,310	-	-	-	-
5-125-250.00	OTHER SUPPLIES	SUPPLIES	209	-	-	-	-
5-125-408.10	RENTALS/LEASES-FLEET	SERVICES	375	-	-	-	-
5-125-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	6,353	-	-	-	-
5-125-424.00	SERVICE CONTRACTS	SERVICES	5,502	-	-	-	-
5-125-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,527	-	-	-	-
5-125-908.10	MILEAGE	SUNDRIES	963	-	-	-	-
5-125-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	378	-	-	-	-
5-125-948.00	DOWNTOWN EXPENSE-OTHE	SUNDRIES	16,507	-	-	-	-
5-125-948.50	HOT NIGHTS, COOL TUNES	SUNDRIES	395	-	-	-	-
5-125-948.90	LOCAL HISTORY DAY PROGRA	SUNDRIES	9,410	-	-	-	-
TOTAL DEPT 125			145,447	-	-	-	-

Fund 101

Dept 128 Engineering Services

The Engineering Services department was merged with Development Services (Dept 122) on October 1, 2018.

Prior to this date, the Engineering Department provided 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 managed Brenham Municipal Airport Fixed Base Operator projects and was a liaison to the Brenham Airport Advisory Board. Engineering coordinates with Local, State, and Federal agencies.

Development Services now provides these services.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	152,501	-	-	-	-
SUPPLIES	721	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	806	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	2,740	-	-	-	-
TOTAL DEPT 128	156,768	-	-	-	-

General Fund

DEPT 128

Expenditures Detail

General Fund

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-128-101.00	SALARIES & WAGES	PERSONNEL	112,467	-	-	-	-
5-128-103.00	OASDI/MEDICARE	PERSONNEL	8,725	-	-	-	-
5-128-103.02	MATCHING RETIREMENT	PERSONNEL	11,958	-	-	-	-
5-128-105.00	LONGEVITY PAY	PERSONNEL	115	-	-	-	-
5-128-105.01	EDUCATION/MISCELLANEOU!	PERSONNEL	6,231	-	-	-	-
5-128-106.00	MEDICAL INSURANCE	PERSONNEL	11,811	-	-	-	-
5-128-106.01	LIFE INSURANCE	PERSONNEL	448	-	-	-	-
5-128-106.02	LONG TERM DISABILITY	PERSONNEL	249	-	-	-	-
5-128-107.00	WORKERS' COMPENSATION	PERSONNEL	497	-	-	-	-
5-128-204.00	POSTAGE & FREIGHT	SUPPLIES	34	-	-	-	-
5-128-205.00	OFFICE SUPPLIES	SUPPLIES	582	-	-	-	-
5-128-206.00	EMPLOYEE RELATIONS	SUPPLIES	24	-	-	-	-
5-128-207.00	REPRODUCTION & PRINTING	SUPPLIES	60	-	-	-	-
5-128-250.00	OTHER SUPPLIES	SUPPLIES	21	-	-	-	-
5-128-403.00	TELEPHONE	SERVICES	456	-	-	-	-
5-128-424.00	SERVICE CONTRACTS	SERVICES	300	-	-	-	-
5-128-450.00	OTHER SERVICES	SERVICES	50	-	-	-	-
5-128-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,340	-	-	-	-
5-128-908.10	MILEAGE	SUNDRIES	400	-	-	-	-
TOTAL DEPT 128			156,768	-	-	-	-

Fund 101

Dept 131 Maintenance

The City of Brenham Maintenance Department provides professional management, maintenance and field support services to City operations. Its purpose is to establish procedures and policies to ensure that the City of Brenham’s vehicles, motorized equipment, buildings, and facilities are utilized and maintained in a manner that provides the best possible support to City operations through economical and environmentally responsible management. Operations include fleet acquisitions, fleet maintenance, building maintenance, facility maintenance, parts acquisition and supply, fueling, special events and work order management through use of the Facility Dude and Mobile 311 software system.

The Maintenance Department is essentially divided into two divisions: Vehicle Maintenance and Facility Maintenance. Vehicle Maintenance includes inspection, lubrication, adjustment, cleaning, testing and replacing vehicle components which have failed or are on the verge of failure. Facilities Maintenance is responsible for the management and oversight of construction, maintenance, repairs, renovations, alterations, replacement or repair of street lights, installation of holiday lighting, special event set-up and demolition of all City-owned, leased or managed properties.

Programs and Services

General Fund

FACILITY MAINTENANCE PROGRAM	REPAIRS	EMERGENCY REPAIRS - Emergency repairs pose an immediate risk to health, property or environment, and require urgent intervention to prevent a worsening of the situation: plugged toilet, water overflowing, lock not functioning, stuck in elevator, etc.
		ROUTINE REPAIRS - Routine maintenance and repairs include street light repairs, flags/banners, sticky locks, leaky faucets, faulty outlets, pest control, moving furniture, etc.
	OTHER MAINTENANCE	RENOVATION OR CONSTRUCTION - Alterations on existing City Facilities and Construction Projects that are handled in house by the Maintenance Department. Projects consist of metal fabrication, interior remodels, building of additional City Facilities.
		PREVENTIVE MAINTENANCE - To prevent emergencies and equipment breakdown, Facilities Services will conduct ongoing maintenance on buildings and building equipment. Preventive measures include inspections, testing, lubrications, operational adjustments, belt tensioning and replacement, indicator light replacement.
SPECIAL EVENTS - Maintenance provides assistance with several events throughout the year. These locations include: Downtown, The Barnhill Center, and Parks.		
VEHICLE MAINTENANCE PROGRAM	REPAIRS AND MAINTENANCE	GENERAL REPAIRS - Vehicle maintenance includes inspection, lubrication, adjustment, cleaning, testing and replacing vehicle components which have failed or are on the verge of failure. The objective is to maintain the fleet in a safe, operating condition by using the most economical, reliable, and up-to-date procedures and technologies available, all in accordance with the original fleet manufacturers recommendations.
		SCHEDULED MAINTENANCE - All City of Brenham fleet vehicles will be scheduled for periodic preventive maintenance (PM) service according to a schedule established on recommended intervals.
		UNSCHEDULED MAINTENANCE - Unscheduled maintenance is the correction of deficiencies that occur between scheduled services to maintain fleet in a safe, operable condition. The City of Brenham Maintenance Department will normally limit unscheduled maintenance to correcting specific items reported as deficient by the users and confirmed by a technician’s diagnosis. However, the City of Brenham Maintenance Department will correct other deficiencies observed at the time of unscheduled maintenance, particularly those affecting safety.

DEPT 131

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Ensure all buildings are kept in compliance with City, state, and federal codes	GC1
➤ Conduct walk-throughs of new facilities to utilize warranties on issues that may arise	GC1
➤ Ensure competitive quotes are received from contractors doing work on City facilities	GC1
➤ Assist with maintenance of all airport runway lighting (REIL and PAPI) to comply with FAA	GC1
➤ Analyze City vehicle and equipment replacement requirements	GC1
➤ Ensure safety and maintenance schedules are kept for all City vehicles/equipment	GC1
➤ Assist in preparing surplus vehicles/equipment for online auction presentation	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	535,402	558,807	558,807	494,564	523,616
SUPPLIES	46,032	91,445	91,445	84,334	50,011
MAINTENANCE	70,389	39,200	39,200	37,980	34,200
SERVICES	153,456	148,892	148,892	147,522	192,045
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	7,016	8,180	8,180	8,855	9,940
TOTAL DEPT 131 BEFORE ADJ	812,295	846,524	846,524	773,255	809,812
PERSONNEL - ACCRUED COMP	(508)	-	-	-	-
TOTAL DEPT 131 AFTER ADJ	811,787	846,524	846,524	773,255	809,812

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-131-408.20 RENTALS/LEASES-VERF	
REPLACE UNIT #12 - 2002 DODGE 3/4 TON 4X4 SERVICE PICKUP \$65,000 (VERF FD 240 = 5 YR CAP LEAS	11,898
REPLACE UNIT #96 - 2003 CHEVROLET 3/4 TON PICKUP \$42,500 (VERF FD 240 = 5 YR CAP LEASE)	7,779
5-131-702.00 BUILDINGS	
WINDOW TINT IN MUNICIPAL COURT AND STAIRWELLS	6,793
TOTAL	26,470

Output Measures

	FY18	FY19	FY20 TARGET
Work Orders:			
Construction	N/A	8	10
Equipment Maintenance	918	179	175
Fabrication	N/A	2	2
Facilities Maintenance	762	1,491	1,500
Generators	N/A	10	10
IT/Technology	N/A	18	20
Parks	N/A	127	125
Special Events	N/A	202	200
Vehicle Maintenance	1,166	713	800

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-131-101.00	SALARIES & WAGES	PERSONNEL	359,316	372,772	372,772	331,271	352,467
5-131-102.00	OVERTIME PAY	PERSONNEL	3,490	3,500	3,500	1,500	3,500
5-131-103.00	OASDI/MEDICARE	PERSONNEL	27,084	29,610	29,610	25,600	28,073
5-131-103.02	MATCHING RETIREMENT	PERSONNEL	36,413	37,386	37,386	32,510	35,640
5-131-105.00	LONGEVITY PAY	PERSONNEL	3,253	3,595	3,595	3,595	3,735
5-131-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-131-106.00	MEDICAL INSURANCE	PERSONNEL	87,421	94,545	94,545	83,332	76,582
5-131-106.01	LIFE INSURANCE	PERSONNEL	1,397	1,335	1,335	1,237	1,274
5-131-106.02	LONG TERM DISABILITY	PERSONNEL	775	742	742	687	709
5-131-107.00	WORKERS' COMPENSATION	PERSONNEL	9,514	9,322	9,322	8,832	8,395
5-131-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	7,241
5-131-118.00	ACCRUED COMP TIME	PERSONNEL	508	-	-	-	-
5-131-202.00	FUEL	SUPPLIES	7,029	5,000	5,000	5,000	6,900
5-131-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	5,046	5,000	5,000	5,000	5,300
5-131-204.00	POSTAGE & FREIGHT	SUPPLIES	19	-	-	10	-
5-131-205.00	OFFICE SUPPLIES	SUPPLIES	214	250	250	207	1,650
5-131-206.00	EMPLOYEE RELATIONS	SUPPLIES	865	800	800	787	800
5-131-207.00	REPRODUCTION/PRINTING	SUPPLIES	471	500	500	471	580
5-131-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	5,177	5,030	5,030	4,863	6,138
5-131-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	71	100	100	22	100
5-131-211.00	CLEANING AND JANITORIAL	SUPPLIES	2,254	1,900	1,900	1,900	1,750
5-131-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	2,203	2,850	2,850	4,417	1,000
5-131-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	888	635	635	634	510
5-131-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	963	500	500	500	1,595
5-131-250.00	OTHER SUPPLIES	SUPPLIES	6,350	5,800	5,800	5,800	6,000
5-131-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	8,422	7,500	7,500	7,500	7,500
5-131-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	412	1,000	1,000	410	1,000
5-131-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	2,086	-	-	-	-
5-131-310.00	LAND/GROUNDS	MAINTENANCE	-	500	500	-	500
5-131-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	59,399	30,000	30,000	30,000	25,000
5-131-350.00	OTHER MAINTENANCE	MAINTENANCE	70	200	200	70	200
5-131-401.00	ELECTRICAL	SERVICES	79,704	71,000	71,000	71,000	72,500
5-131-403.00	TELEPHONE	SERVICES	1,499	2,500	2,500	1,599	1,850
5-131-404.00	GAS	SERVICES	5,924	4,500	4,500	7,176	7,400
5-131-405.00	WATER	SERVICES	2,058	2,200	2,200	2,075	2,100
5-131-406.00	SEWER	SERVICES	1,571	1,700	1,700	1,456	1,500
5-131-406.50	GARBAGE	SERVICES	1,401	1,500	1,500	1,481	1,500
5-131-406.60	DISPOSAL FEES	SERVICES	202	400	400	300	400
5-131-408.10	RENTALS/LEASES-FLEET	SERVICES	2,755	5,000	5,000	3,553	5,000
5-131-408.20	RENTAL & LEASES-VERF	SERVICES	-	-	-	-	19,677
5-131-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	-	-	164	-
5-131-415.00	JANITORIAL SERVICES	SERVICES	43,624	43,300	43,300	43,300	43,300
5-131-424.00	SERVICE CONTRACTS	SERVICES	9,439	10,992	10,992	9,618	31,018
5-131-450.00	OTHER SERVICES	SERVICES	5,279	5,800	5,800	5,800	5,800
5-131-702.00	BUILDINGS	NONCAPITAL	-	60,580	60,580	32,540	6,793

General Fund

DEPT 131

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-131-710.00	MACHINERY/EQUIPMENT	NONCAPITAL	5,676	2,500	2,500	2,500	3,095
5-131-712.00	OFFICE FURNITURE/EQUIPME	NONCAPITAL	-	-	-	19,683	3,600
5-131-713.00	VEHICLES/LARGE EQUIPMENT	NONCAPITAL	-	-	-	-	4,200
5-131-715.00	OTHER CAPITAL	NONCAPITAL	8,806	-	-	-	-
5-131-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,080	4,080	4,080	5,651	5,940
5-131-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,064	2,500	2,500	1,604	2,400
5-131-908.10	MILEAGE	SUNDRIES	231	100	100	100	100
5-131-950.00	OTHER SUNDRY	SUNDRIES	1,641	1,500	1,500	1,500	1,500
TOTAL DEPT 131 BEFORE ADJ			812,295	846,524	846,524	773,255	809,812
ACCRUED COMP			(508)	-	-	-	-
TOTAL DEPT 131 AFTER ADJ			811,787	846,524	846,524	773,255	809,812

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
MAINTENANCE SUPERVISOR	25	1.00
ASSISTANT MAINTENANCE SUPERVISOR	23	1.00
SENIOR MAINTENANCE MECHANIC	22	1.00
MAINTENANCE ELECTRICIAN	20	2.00
MAINTENANCE MECHANIC	19	1.00
MAINTENANCE TECHNICIAN	17	1.50
PART-TIME STAFF		0.38
FY19-20 BUDGET		7.88
FY18-19 BUDGET		8.50

General Fund

Fund 101

Dept 133 Finance

The Finance Department is responsible for the fiscal administration of the City, providing accounting and budgeting services. In accordance with Generally Accepted Accounting Principles (GAAP), the Accounting team maintains the financial integrity of the City by providing the following accounting services: accounts receivable, accounts payable, cash and treasury management, general ledger, grant accounting, fixed assets, payroll, and procurement card management. The Budget team is responsible for preparation of the City's annual budget, including the capital and operating budgets, and budgetary compliance during the fiscal year.

Programs and Services

FINANCE	ACCOUNTING	CONTROLLER	Responsible for accounting services affecting financial reporting, including the annual audit of financial statements and completion of the Comprehensive Annual Financial Report (CAFR).	
		ACCOUNTS PAYABLE	Responsible for all activities associated with payment for purchases and issuance of all non-payroll checks. Issues documents and reports as required by the Internal Revenue Service.	
		ACCOUNTS RECEIVABLE	Responsible for all activities associated with the billing of services provided by City departments and the receipt of payments for these invoices.	
		CASH & TREASURY MANAGEMENT	Responsible for recording cash transactions in financial software and preparing daily deposits into the City's bank account. Monitors cash balances and prepares electronic cash transactions. Prepares monthly reconciliations of cash and investment accounts to ensure accurate recording of transactions.	
		GENERAL LEDGER	Records journal entries into General Ledger and prepares monthly reconciliations of cash, other asset, and liability accounts. Maintains fixed asset ledgers and reconciles them to General Ledger accounts. Prepares audit schedules and coordinates the annual review. Prepares CAFR and supporting documentation.	
		GRANT ADMINISTRATION	Accumulates financial information and reports it as required to granting agencies. Records grant proceeds and expenditures, and maintains reconciliations of these accounts.	
		DEBT ADMINISTRATION	Records proceeds of debt issuance and monitors expenditures of proceeds. Prepares periodic principle and interest payments according to amortization schedules. Completes annual reconciliations of all related General Ledger accounts.	
		PAYROLL	Processes biweekly payroll using ADP software, including timecard maintenance, benefit payments, and deduction remittance. Remittance for deductions includes health insurance, dental insurance, vision insurance, flexible spending accounts, pension, and pension. Reconciles and reviews transactions for preparation of reporting required by the Internal Revenue Service.	
		PROCUREMENT CARD MANAGEMENT	Administers application process with issuing bank and provides operational support for cardholders. Reconciles monthly statement and prepares electronic payment to issuing bank, according to procurement card procedures.	
		BUDGET	Monitors CD investment accounts according to Public Funds Investment Act.	
			Prepares quarterly financial statements for presentation to City Council. Budget to actual comparisons are made, and fluctuations are analyzed.	
			Develops and prepares the annual operating and capital budgets, and monitors budgetary compliance during the fiscal year.	
			Prepares tax rate and utility rate calculations as part of the budgeting process.	
			Forecasts revenues and expenses as needed by City Council, management, and departments.	

ASSISTANT CITY MANAGER - CFO: Ensures fiscal practices are in compliance with the City's financial policies, ordinances, and state statutes. Provides accurate and timely financial information to the City Council, the City Manager, Citizens, Staff, and other users.

General Govt

General Fund

Fund 101

DEPT 133

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Provide accurate and timely financial information to Council, City Manager, Citizens and Staff	EO3-EO4
➤ Ensure fiscal practices are in compliance with the City's financial policies, ordinances and state statutes	GLUD5
➤ Maintain fund balances and working capital at sufficient levels to protect the City's creditworthiness and provide reserves for unforeseen emergencies	GC1-GC2-GC3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	790,844	942,769	942,769	932,365	958,965
SUPPLIES	13,614	13,960	13,960	12,430	14,510
MAINTENANCE	-	-	-	-	-
SERVICES	162,371	164,850	164,850	162,260	172,200
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	14,318	14,910	14,910	8,310	8,700
TOTAL DEPT 133 BEFORE ADJ	981,147	1,136,489	1,136,489	1,115,365	1,154,375
PERSONNEL - ACCRUED COMP	(114)	-	-	-	-
TOTAL DEPT 133 AFTER ADJ	981,033	1,136,489	1,136,489	1,115,365	1,154,375

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
Fiscal Management			
- Accounts Payable Transactions	6,811	6,715	6,780
- Payroll Transactions	7,419	7,100	7,225
- Days of General Fund Reserves	119.6	100.9	97.0
- Days Reserve Renovation & Repair	5.0	5.0	5.0
- Management Financials	4	4	4
Budget Management			
- Performance Reports	4	4	4
GFOA CAFR Award	Awarded	Awarded	Awarded
GFOA Budget Award	Awarded	Awarded	Awarded

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-133-101.00	SALARIES & WAGES	PERSONNEL	572,089	671,502	671,502	671,857	697,087
5-133-103.00	OASDI/MEDICARE	PERSONNEL	41,683	52,914	52,914	50,526	54,492
5-133-103.02	MATCHING RETIREMENT	PERSONNEL	58,597	69,177	69,177	68,816	71,052
5-133-105.00	LONGEVITY PAY	PERSONNEL	3,460	4,555	4,555	4,555	5,180
5-133-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,231	12,000	12,000	12,000	6,000
5-133-106.00	MEDICAL INSURANCE	PERSONNEL	103,838	127,264	127,264	119,343	104,928
5-133-106.01	LIFE INSURANCE	PERSONNEL	2,262	2,500	2,500	2,374	2,595
5-133-106.02	LONG TERM DISABILITY	PERSONNEL	1,257	1,389	1,389	1,320	1,443
5-133-107.00	WORKERS' COMPENSATION	PERSONNEL	1,313	1,468	1,468	1,574	1,442
5-133-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	14,746
5-133-118.00	ACCRUED COMP TIME	PERSONNEL	114	-	-	-	-
5-133-204.00	POSTAGE & FREIGHT	SUPPLIES	3,804	3,600	3,600	3,800	3,800
5-133-205.00	OFFICE SUPPLIES	SUPPLIES	2,702	4,000	4,000	3,375	4,000
5-133-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,068	950	950	1,050	1,050
5-133-207.00	REPRODUCTION & PRINTING	SUPPLIES	4,011	4,000	4,000	3,570	4,000
5-133-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	70	-	-	-	-
5-133-209.00	EDUCATIONAL	SUPPLIES	99	200	200	100	200
5-133-211.00	CLEANING AND JANITORIAL	SUPPLIES	193	150	150	150	200
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	1,601	1,000	1,000	325	1,200
5-133-223.00	SMALL APPLIANCES	SUPPLIES	40	-	-	-	-
5-133-250.00	OTHER SUPPLIES	SUPPLIES	26	60	60	60	60
5-133-402.00	AUDITS/CONSULTANTS FEES	SERVICES	63,933	60,000	60,000	59,945	65,950
5-133-424.00	SERVICE CONTRACTS	SERVICES	36,298	37,650	37,650	37,885	39,600
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	SERVICES	61,072	65,650	65,650	63,500	65,700
5-133-428.00	BANK FEES	SERVICES	-	600	600	-	-
5-133-450.00	OTHER SERVICES	SERVICES	1,068	950	950	930	950
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	14,076	14,260	14,260	7,750	8,050
5-133-908.10	MILEAGE	SUNDRIES	235	600	600	535	600
5-133-950.00	OTHER SUNDRY	SUNDRIES	7	50	50	25	50
TOTAL DEPT 133 BEFORE ADJ			981,147	1,136,489	1,136,489	1,115,365	1,154,375
ACCRUED COMP			(114)	-	-	-	-
TOTAL DEPT 133 AFTER ADJ			981,033	1,136,489	1,136,489	1,115,365	1,154,375

General Fund

DEPT 133

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
ASSISTANT CITY MANAGER - CHIEF FINANCIAL OFFICER	41	1.00
CONTROLLER	34	1.00
STRATEGIC BUDGET OFFICER	34	1.00
ACCOUNTING MANAGER	30	1.00
BUDGET MANAGER	28	1.00
ACCOUNTING SUPERVISOR	26	1.00
FINANCIAL ACCOUNTANT	25	1.00
ACCOUNTING CLERK II	18	1.00
ACCOUNTING CLERK I	16	2.00
PART-TIME STAFF		0.12
FY19-20 BUDGET		<u>10.12</u>
FY18-19 BUDGET		10.12

Dept 135 Purchasing and Central Warehouse

The Purchasing Department serves as the gatekeeper for compliance with all State and local purchasing laws and to ensure the City’s integrity throughout the purchasing process. Purchasing advises staff on the best purchasing method, maintains vendor information and qualifications, negotiates terms and conditions for contracts, handles formal bids and proposals, and processes purchase orders from all departments. Purchasing is also responsible for Central Warehouse. The Central Warehouse maintains a perpetual inventory system, determines items kept in inventory and appropriate levels, orders inventory items, and disburses supplies to all City departments. The Central Warehouse also disposes of surplus, obsolete or unserviceable equipment and materials.

Programs and Services

PURCHASING SERVICES	Responsible for the issuance of purchase orders ensuring that proper documentation, approvals, and quotes for goods or services are attached. Reviews for general ledger account coding and ensures that budgeted dollars are available.
	Prepares formal bids and proposals for services, equipment or capital projects ensuring that the City's terms and conditions are included. Works with departments on qualifications and/or specifications.
	Maintains database of vendor insurance certificates for compliance with statutory guidelines.
	Maintains database of leased office automation equipment (copiers) and works with departments for replacement when contract period is over. Request proposals from vendors and evaluates pricing, maintenance, and service levels. Prepares recommendation to City Council for approval.
CENTRAL WAREHOUSE	INVENTORY: Set stock levels and order products as needed to assure that City departments have what they need.
	ANNUAL INVENTORY COUNT: At fiscal year-end prepare count sheets for physical inventory; enter counts; reconcile differences; and perform year-end close-out procedures in WASP system.
	CAPITAL PROJECTS: Work with City departments and outside contractors to procure materials for capital projects.
	GOV-DEALS: Program administrator for GovDeals online surplus equipment auction. Upload items for sale, establish minimum bid amounts, monitor bidding process and dispose of items to successful bidders.

General
Govt

General Fund

Fund 101

DEPT 135

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Act as a gatekeeper to assist all City Departments with purchasing process by:	GC1
^ Assist with sourcing and vendor information	GC1
^ Conduct formal bids and RFPs, and recommend award of contracts	GC1
^ Negotiate terms and conditions for agreements and contracts	GC1
^ Maintain purchasing procedural requirements at current statutory levels	GC1
➤ Review contracts for periodic re-bid	GC1
➤ Maintain purchasing page on City website	GC1
➤ Maintain warehouse stock levels to minimize emergency orders and optimize stock turns	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	239,962	248,099	248,099	232,879	221,315
SUPPLIES	20,724	9,100	9,100	9,918	5,175
MAINTENANCE	7,710	600	600	887	700
SERVICES	27,396	42,055	42,055	41,012	42,140
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	4,902	6,275	6,275	8,801	8,715
TOTAL DEPT 135 BEFORE ADJ	300,694	306,129	306,129	293,497	278,045
PERSONNEL - ACCRUED COMP	20	-	-	-	-
TOTAL DEPT 135 AFTER ADJ	300,714	306,129	306,129	293,497	278,045

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
Total Purchase Orders	736	486	530
Total Bids and RFPs	9	7	15
Item Codes Maintained	1,153	1,197	1,250
Number of Items Disbursed	108,468	48,862	55,000
Dollars Disbursed	\$ 826,975	\$ 548,324	\$ 600,000
Year End Inventory Value	\$ 1,366,685	\$ 1,332,256	\$ 1,340,000
Online Auctions	52	60	60
Auction Revenue	\$ 207,149	\$ 199,245	\$ 200,000

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-135-101.00	SALARIES & WAGES	PERSONNEL	169,804	173,982	173,982	164,311	159,887
5-135-102.00	OVERTIME PAY	PERSONNEL	-	200	200	-	200
5-135-103.00	OASDI/MEDICARE	PERSONNEL	12,330	13,586	13,586	12,303	12,468
5-135-103.02	MATCHING RETIREMENT	PERSONNEL	16,503	16,992	16,992	15,848	15,494
5-135-105.00	LONGEVITY PAY	PERSONNEL	2,368	2,390	2,390	2,240	2,183
5-135-106.00	MEDICAL INSURANCE	PERSONNEL	35,444	37,475	37,475	34,732	24,996
5-135-106.01	LIFE INSURANCE	PERSONNEL	637	618	618	566	552
5-135-106.02	LONG TERM DISABILITY	PERSONNEL	353	343	343	315	307
5-135-107.00	WORKERS' COMPENSATION	PERSONNEL	2,543	2,513	2,513	2,564	2,092
5-135-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	3,136
5-135-118.00	ACCRUED COMP TIME	PERSONNEL	(20)	-	-	-	-
5-135-202.00	FUEL	SUPPLIES	820	900	900	741	775
5-135-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,995	600	600	103	600
5-135-204.00	POSTAGE & FREIGHT	SUPPLIES	556	600	600	587	500
5-135-205.00	OFFICE SUPPLIES	SUPPLIES	1,622	600	600	600	500
5-135-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,288	900	900	900	500
5-135-207.00	REPRODUCTION/PRINTING	SUPPLIES	1,310	1,100	1,100	435	500
5-135-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	509	650	650	646	150
5-135-211.00	CLEANING AND JANITORIAL	SUPPLIES	195	200	200	111	200
5-135-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	44	2,650	2,650	2,202	200
5-135-216.10	RESALE ITEMS-VENDING MAC	SUPPLIES	541	500	500	500	500
5-135-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	100	100	-	50
5-135-250.00	OTHER SUPPLIES	SUPPLIES	414	300	300	1,700	700
5-135-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	65	100	100	387	400
5-135-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	17	-	-	-	-
5-135-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	7,628	500	500	500	300
5-135-401.00	ELECTRICAL	SERVICES	11,708	12,000	12,000	11,735	12,200
5-135-404.00	GAS	SERVICES	136	155	155	151	150
5-135-405.00	WATER	SERVICES	455	500	500	455	460
5-135-406.00	SEWER	SERVICES	219	216	216	216	220
5-135-406.50	GARBAGE	SERVICES	630	642	642	640	650
5-135-408.10	RENTALS/LEASES-FLEET	SERVICES	300	-	-	45	-
5-135-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	1,543	1,500	1,500	754	1,200
5-135-415.00	JANITORIAL SERVICES	SERVICES	1,650	1,360	1,360	1,360	1,360
5-135-424.00	SERVICE CONTRACTS	SERVICES	10,133	25,182	25,182	25,000	25,400
5-135-450.00	OTHER SERVICES	SERVICES	622	500	500	656	500
5-135-702.00	MACHINERY/EQUIPMENT	NONCAPITAL	11,430	-	-	1,393	-
5-135-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,654	2,930	2,930	3,218	3,415
5-135-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,770	2,795	2,795	3,083	5,000
5-135-908.10	MILEAGE	SUNDRIES	478	500	500	500	300
5-135-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	2,000	-
5-135-950.00	OTHER SUNDRY	SUNDRIES	-	50	50	-	-
TOTAL DEPT 135 BEFORE ADJ			300,694	306,129	306,129	293,497	278,045
ACCRUED COMP			20	-	-	-	-
TOTAL DEPT 135 AFTER ADJ			300,714	306,129	306,129	293,497	278,045

General Fund

DEPT 135

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
CITY SECRETARY/DIRECTOR OF ADMIN SVCS	34	0.50
CENTRAL WAREHOUSE FLEET SUPERVISOR	24	1.00
PURCHASING SPECIALIST	22	1.00
PART-TIME STAFF		0.47
FY19-20 BUDGET		2.97
FY18-19 BUDGET		3.47

Dept 155 Municipal Court

The City of Brenham Municipal Court is the judicial branch of City government. The 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. A statutory court created by the Texas Legislature, the Court has exclusive criminal jurisdiction over Class C misdemeanor cases and, in addition, has limited civil jurisdiction. The Court processes between 6,000 - 8,000 cases per year. Court technology and security projects are funded out of the special revenue fund, Court Technology/Security Fund.

The primary purpose of the Municipal Court is to interpret laws and administer appropriate justice in a fair, impartial, and ethical manner while protecting individual’s rights, preserving public safety, protecting quality of life, and deterring future criminal behavior. The secondary purpose of the Municipal Court is to effectively and efficiently generate and process all cases filed with the Municipal Court.

Programs and Services

General Fund

MUNICIPAL COURT	CRIMINAL JURISDICTION	
	Exclusive criminal jurisdiction over Class C misdemeanor cases arising out of the:	
	• Penal Code	• Health & Safety Code
	• Education Code	• City Code of Ordinances and that occur within the territorial limits of the city
	• Transportation Code	
	LIMITED CIVIL JURISDICTION	
	• Bond forfeitures	• Junked motor vehicle hearings
	• Stolen property hearings	• Nuisance abatement hearings
• Dangerous dog hearings	• Cruelly treated animal hearings	
COMMUNITY OUTREACH	Educate citizens on topics such as traffic safety, drug trends, student bullying, mental health, and the court system in general	
	Speak to civic organizations and schools, as well as attend various community events every year	
	Utilize the opportunity to better develop a community outreach program that will greatly enhance the public’s perception of the Municipal Court system as well as the City of Brenham	
COMMUNITY SERVICE PROGRAM	Established in 2000 as there were limited community service site options available for defendants to complete community service in lieu of paying fines and fee	
	The program is held once a month on Saturday, with the exception of April in which it is held twice per month in conjunction with the City and County-wide clean up; defendants earn a total of 8 hours of credit per Saturday	
	Separate community service day is held for juvenile defendants only, once per quarter	
	Mostly consists of defendants picking up trash in several areas around town as well as assisting citizens with their drop-offs at the Collection Station and Recycling Center; however, occasionally other City departments will request community service workers perform various tasks such as painting trash cans, benches and bleachers, etc.	
	Partnered with the Texas Department of Transportation in the Adopt-A-Highway Program; the program is responsible for trash pickup in a 3-mile stretch on FM 577 from its intersection with Hwy 36 to Brenham Middle School.	

DEPT 155

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Implement Electronic Warrant Imaging System with Washington County Communications	GC2
➤ 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	GC2
➤ 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	GC2

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	398,112	415,728	415,728	413,078	418,215
SUPPLIES	16,169	14,800	14,800	12,704	14,200
MAINTENANCE	327	600	600	256	600
SERVICES	63,231	69,600	69,600	70,750	69,600
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	7,334	8,667	8,667	8,327	8,500
TOTAL DEPT 155 BEFORE ADJ	485,173	509,395	509,395	505,115	511,115
PERSONNEL - ACCRUED COMP	53	-	-	-	-
TOTAL DEPT 155 AFTER ADJ	485,226	509,395	509,395	505,115	511,115

Decision Packages in FY20 Budget (1)

DESCRIPTION	\$ AMOUNT
NONE	

(1) See Court Technology/Security Fund for funded projects.

Output Measures

	FY18	FY19	FY20 TARGET
New Cases	4,258	5,264	5,000
Dispositions	4,921	4,626	4,800
Warrants	728	64	3,000
Total Cases on Docket at FYE	9,912	10,314	10,000
Cases Satisfied by Community Service	16	12	15
Cases Satisfied by Jail Credit	336	415	400
Cases Waived for Indigency	-	3	5

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-155-101.00	SALARIES & WAGES	PERSONNEL	283,477	290,078	290,078	291,242	294,744
5-155-102.00	OVERTIME PAY	PERSONNEL	31	500	500	500	500
5-155-103.00	OASDI/MEDICARE	PERSONNEL	20,551	22,658	22,658	21,897	23,051
5-155-103.02	MATCHING RETIREMENT	PERSONNEL	23,352	28,420	28,420	24,953	28,861
5-155-105.00	LONGEVITY PAY	PERSONNEL	3,025	3,195	3,195	3,195	3,560
5-155-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	1,869	1,800	1,800	1,777	1,800
5-155-106.00	MEDICAL INSURANCE	PERSONNEL	62,727	65,525	65,525	66,262	56,240
5-155-106.01	LIFE INSURANCE	PERSONNEL	696	1,042	1,042	778	1,059
5-155-106.02	LONG TERM DISABILITY	PERSONNEL	385	576	576	431	585
5-155-107.00	WORKERS' COMPENSATION	PERSONNEL	2,052	1,934	1,934	2,043	1,800
5-155-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	6,015
5-155-118.00	ACCRUED COMP TIME	PERSONNEL	(53)	-	-	-	-
5-155-202.00	FUEL	SUPPLIES	1,416	1,500	1,500	1,436	1,400
5-155-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	-	166	-
5-155-204.00	POSTAGE & FREIGHT	SUPPLIES	5,653	6,000	6,000	5,473	5,500
5-155-205.00	OFFICE SUPPLIES	SUPPLIES	571	2,000	2,000	839	2,000
5-155-206.00	EMPLOYEE RELATIONS	SUPPLIES	424	500	500	140	500
5-155-207.00	REPRODUCTION & PRINTING	SUPPLIES	6,207	4,000	4,000	4,000	4,000
5-155-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	708	500	500	500	500
5-155-209.00	EDUCATIONAL	SUPPLIES	193	150	150	-	150
5-155-211.00	CLEANING AND JANITORIAL	SUPPLIES	335	100	100	100	100
5-155-223.00	SMALL APPLIANCES	SUPPLIES	598	-	-	-	-
5-155-250.00	OTHER SUPPLIES	SUPPLIES	64	50	50	50	50
5-155-303.00	VEHICLES/LARGE EQUIPME ^N	MAINTENANCE	327	600	600	256	600
5-155-403.00	TELEPHONE	SERVICES	1,086	1,100	1,100	1,083	1,100
5-155-419.00	LEGAL FEES	SERVICES	43,172	45,000	45,000	45,000	45,000
5-155-424.00	SERVICE CONTRACTS	SERVICES	17,500	22,000	22,000	23,287	22,000
5-155-450.00	OTHER SERVICES	SERVICES	1,473	1,500	1,500	1,380	1,500
5-155-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	950	1,000	1,000	996	1,050
5-155-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,750	5,217	5,217	5,217	5,200
5-155-908.10	MILEAGE	SUNDRIES	1,637	2,300	2,300	2,140	2,100
5-155-950.00	OTHER SUNDRY	SUNDRIES	(3)	150	150	(26)	150
TOTAL DEPT 155 BEFORE ADJ			485,173	509,395	509,395	505,115	511,115
ACCRUED COMP			53	-	-	-	-
TOTAL DEPT 155 AFTER ADJ			485,226	509,395	509,395	505,115	511,115

General Fund

DEPT 155

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
COURT ADMINISTRATOR	27	1.00
CITY MARSHAL	22	1.00
DEPUTY COURT CLERK II	19	1.00
COURT CLERK I	17	1.00
COURT CLERK ASSISTANT II	16	1.00
MUNICIPAL COURT JUDGE*	CONTRACT	
PART-TIME STAFF		0.25
FY19-20 BUDGET		<u>5.25</u>
FY18-19 BUDGET		5.25
*MUNICIPAL COURT JUDGE		2.00

Dept 167 General Government Services

The General Government Services Department provides managerial oversight for Maintenance (131), Streets (141), Parks & Recreation (144), Aquatics (149), and Sanitation departments (Fund 106). General Government Services is responsible for making sure all requests for service are completed in a timely manner and that each department is operating efficiently and effectively. Work order systems for Maintenance, Streets, and Parks & Recreation departments are maintained and monitored within this department as well. General Government Services also outlines the expectations for each of the aforementioned departments when it comes to pre-planning for the future, such as street projects, adding to the Parks Master Plan, exploring new advancements in recycling and sanitation operations, and looking into facility/fleet needs for the City of Brenham.

Programs and Services

MANAGERIAL OVERSIGHT	MAINTENANCE (131)	FACILITY MAINTENANCE PROGRAM
		VEHICLE MAINTENANCE PROGRAM
	STREETS (141)	STREET PROGRAM
		DRAINAGE PROGRAM
	PARKS & RECREATION (144)	PARKS MAINTENANCE PROGRAM
		RECREATION PROGRAM
		SPORTS TOURISM PROGRAM
	AQUATIC CENTER (149)	POOL FACILITIES
		RECREATION & SAFETY PROGRAMS
		PARK CENTRAL
	SANITATION (FUND 106)	TRANSFER STATION
		COLLECTION STATION
		RECYCLING CENTER
		RESIDENTIAL COLLECTION

General
Govt

General Fund

Fund 101

DEPT 167

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Review and assist daily work duties to ensure all requests for service and projects are being completed in a timely manner	GC1-PR1-T1-T3
➤ Review and monitor work order systems on a weekly basis for Streets, Maintenance, and Parks and Recreation	GC1-PR1-T1-T3
➤ Assist with facility improvements for Parks and Recreation, Sanitation and Recycling in order to maintain our reputation as a model city in those areas	GC1-PR1-T1-T3
➤ Represent each of these departments in the plan review process associated with new development throughout Brenham	GC1-PR1-T1-T3
➤ Review quarterly financials and trends within the above departments to ensure we are maintaining budget expectations	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	194,767	148,604	148,604	134,990	138,501
SUPPLIES	1,977	1,025	1,025	746	850
MAINTENANCE	-	-	-	-	-
SERVICES	15,397	102,660	102,660	181,791	35,176
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	1,789	4,700	4,700	1,921	2,600
TOTAL DEPT 167	213,930	256,989	256,989	319,448	177,127

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
Utility Line Locates Called-in	98	116	100
Calls/Work Orders Received	2,758	3,278	3,000
Banner Requests	53	47	50

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-167-101.00	SALARIES & WAGES	PERSONNEL	139,859	108,524	108,524	96,152	98,604
5-167-103.00	OASDI/MEDICARE	PERSONNEL	11,045	8,849	8,849	7,752	8,096
5-167-103.02	MATCHING RETIREMENT	PERSONNEL	14,974	10,670	10,670	10,258	10,593
5-167-105.00	LONGEVITY PAY	PERSONNEL	973	965	965	965	1,028
5-167-105.01	EDUCATION/MISCELLANEOU	PERSONNEL	9,000	6,000	6,000	6,000	6,000
5-167-106.00	MEDICAL INSURANCE	PERSONNEL	17,605	12,786	12,786	13,036	11,338
5-167-106.01	LIFE INSURANCE	PERSONNEL	619	368	368	380	367
5-167-106.02	LONG TERM DISABILITY	PERSONNEL	344	205	205	211	204
5-167-107.00	WORKERS' COMPENSATION	PERSONNEL	348	237	237	236	214
5-167-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	2,057
5-167-202.00	FUEL	SUPPLIES	48	100	100	43	50
5-167-204.00	POSTAGE & FREIGHT	SUPPLIES	2	25	25	1	-
5-167-205.00	OFFICE SUPPLIES	SUPPLIES	155	100	100	100	100
5-167-206.00	EMPLOYEE RELATIONS	SUPPLIES	175	100	100	100	100
5-167-207.00	REPRODUCTION & PRINTING	SUPPLIES	151	100	100	190	100
5-167-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	274	300	300	312	300
5-167-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	722	100	100	-	100
5-167-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	319	100	100	-	-
5-167-250.00	OTHER SUPPLIES	SUPPLIES	131	100	100	-	100
5-167-402.00	AUDITS/CONSULTANTS FEES	SERVICES	3,290	94,500	94,500	173,344	26,966
5-167-403.00	TELEPHONE	SERVICES	247	-	-	-	-
5-167-424.00	SERVICE CONTRACTS	SERVICES	11,710	8,160	8,160	8,347	8,160
5-167-450.00	OTHER SERVICES	SERVICES	150	-	-	100	50
5-167-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,479	4,500	4,500	1,505	2,000
5-167-908.10	MILEAGE	SUNDRIES	310	200	200	416	500
5-167-950.00	OTHER SUNDRY	SUNDRIES	-	-	-	-	100
TOTAL DEPT 167			213,930	256,989	256,989	319,448	177,127

General Fund

DEPT 167

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
DIRECTOR OF PUBLIC WORKS	37	1.00
FY19-20 BUDGET		1.00
FY18-19 BUDGET		1.38

Dept 172 Information Technology

The Information Technology (IT) Department provides management and maintenance of computers, servers, telephone system, surveillance cameras, fiber optic, copper, and wireless networks. Additionally, IT maintains several enterprise-wide applications, including email, Incode, Zuercher, Laserfiche, TLETS, and file and printer sharing. IT is responsible for network connectivity to over 30 buildings, including installation, configuration, and maintenance of network switches, routers, firewalls. IT also provides helpdesk support for around 250 users and focuses on maintaining network-wide security while accommodating the users' needs and keeping systems cost effective.

Programs and Services

SUPPORT	SUPPORT DESK - Provide technology assistance to employees during business hours. Respond to hardware and software failures. Assist with several general use software applications.		
	AFTER HOURS - Administrators provide after-hours emergency assistance.		
	OUTAGES - 24x7 response to significant system outages or issues.		
OPERATIONS	LIFECYCLE	REPLACEMENT PROGRAM - Track computer hardware age and maintain replacement schedule. Purchase and install replacement hardware annually.	
		BUDGET - Provide budgetary information to all departments regarding their specific equipment replacements and for departments looking to add equipment.	
	SOFTWARE	DESKTOPS - Install operating system upgrades and distribute new versions of software.	
		IMPLEMENT - Plan and implement new software for departments as requested.	
		CONFIGURE - Adding and removing user accounts, modifying access permissions, etc.	
		MANAGE - Hosted software, such as spam filter, email archiving, and Office 365.	
		CONTRACTS - Manage and renew support and maintenance contracts for core software.	
		LICENSES - Track core software licenses in order to maintain compliance and annual budget.	
	SECURITY	EDUCATE - Distribute information about best cybersecurity practices.	
		MALWARE - Maintain centrally managed antivirus software on all Windows devices and require regular definition updates.	
		PATCH - Push Microsoft updates to PCs regularly, including critical and security patches.	
	INFRASTRUCTURE	COMPUTER	SERVICES - Set up and maintain physical and virtual servers. Decommission old servers.
			STORAGE - Manage data storage disks and systems.
			UPDATE - Servers on supported operating systems; manual Microsoft updates during outages.
			BACKUP - Regularly takes backup snapshots of server data and store offsite.
		NETWORK	HARDWARE - Maintain core network devices, including routers, firewalls, switches.
			TELECOM - Maintain wireline telephone services and Internet circuits.
			CABLING - Install and maintain fiber optic and copper data cable.
			COORDINATE - Coordinate network changes with various interconnected outside agencies.
			WIRELESS - Maintain Wi-Fi, point-to-multipoint, and point-to-point networks.
			CAMERAS - Install and replace surveillance cameras and manage video recording system.
			PHONE SYSTEM - Configure and maintain Voice-over-IP phone system.
			MONITOR
NETWORK - Monitor for network outages and capacity alarms.			
BACKUPS - Investigate server backup failures and warning messages.			
PHONE SYSTEM - Log activity and provide statistics. Review usage to ensure adequate capacity.			
DOCUMENT	THREATS - Monitor antivirus system, intrusion prevention system, and web filter for symptoms of malware or other security threats.		
	KNOWLEDGE BASE - Maintain documentation of significant or proprietary information.		
	PROCESSES - Maintain checklists, processes, and policies for department functions.		
	TICKETS - Track all support incidents and configuration changes.		
	NETWORK - Maintain detailed topology diagrams, maps, and spreadsheets.		
	INSTRUCTIONS - Produce and maintain instructional documents for end-users.		
ASSETS - Maintain up-to-date list of PCs, network equipment, servers, cameras, etc.			

General Fund

DEPT 172

Goals and Objectives

	PLAN 2040
	GOAL
Key goals and objectives for the Department include:	
➤ Implement HB 3834 compliant cyber security awareness training program	GC1
➤ Deploy and develop new services included with Office 365 to improve workflow	GC1
➤ Complete replacement of legacy server operating systems	GC1
➤ Complete phase 1 of the wireless access point replacement project	GC1
➤ Improve fiber optic cable from Central Warehouse to City Hall to Communications	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	383,976	422,744	422,744	422,712	429,238
SUPPLIES	50,992	50,200	50,200	46,766	82,810
MAINTENANCE	1,348	6,950	6,950	299	4,250
SERVICES	189,220	217,530	217,530	192,554	189,578
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	6,941	16,700	16,700	16,026	16,440
TOTAL DEPT 172 BEFORE ADJ	632,477	714,124	714,124	678,357	722,316
PERSONNEL - ACCRUED COMP	11	-	-	-	-
TOTAL DEPT 172 AFTER ADJ	632,488	714,124	714,124	678,357	722,316

Decision Packages in FY20 Budget

DESCRIPTION		\$ AMOUNT
5-172-712.00	OFFICE FURNITURE/EQUIPMENT REPLACE WIRELESS ACCESS POINTS (PHASE I OF II)	34,200

Output Measures

	FY18	FY19	FY20 TARGET
Active desktops, laptops, and mobile data terminals.	328	328	337
Active physical servers.	22	18	14
Active storage disk units.	16	16	7
Active virtual machines.	55	55	54
Wireless access points	88	85	50
Point-to-Multipoint Wireless Radios	27	49	55
Surveillance cameras	139	149	159
Network Devices (Switches, Routers, Firewalls)	78	81	82
Desk Phones	236	243	244
File Servers Data Storage Size (TB)	3	3	4
Laserfiche Data Storage Size (TB)	2	2	2
Surveillance Camera Data Storage Size (TB)	-	28	28
Police In-Car & Body Camera Storage Size (TB)	-	39	39
Buildings On Network	36	36	36

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-172-101.00	SALARIES & WAGES	PERSONNEL	270,233	295,040	295,040	294,806	300,942
5-172-102.00	OVERTIME PAY	PERSONNEL	203	-	-	149	-
5-172-103.00	OASDI/MEDICARE	PERSONNEL	19,768	23,166	23,166	22,206	23,631
5-172-103.02	MATCHING RETIREMENT	PERSONNEL	27,895	29,968	29,968	29,557	30,499
5-172-105.00	LONGEVITY PAY	PERSONNEL	900	1,105	1,105	1,106	1,418
5-172-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-172-106.00	MEDICAL INSURANCE	PERSONNEL	55,519	64,218	64,218	65,478	57,181
5-172-106.01	LIFE INSURANCE	PERSONNEL	1,100	1,080	1,080	1,108	1,103
5-172-106.02	LONG TERM DISABILITY	PERSONNEL	611	600	600	616	613
5-172-107.00	WORKERS' COMPENSATION	PERSONNEL	1,527	1,567	1,567	1,686	1,529
5-172-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	6,322
5-172-118.00	ACCRUED COMP TIME	PERSONNEL	(11)	-	-	-	-
5-172-202.00	FUEL	SUPPLIES	506	800	800	412	400
5-172-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	318	300	300	249	300
5-172-204.00	POSTAGE & FREIGHT	SUPPLIES	23	100	100	23	100
5-172-205.00	OFFICE SUPPLIES	SUPPLIES	47	400	400	95	200
5-172-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,211	960	960	960	960
5-172-207.00	REPRODUCTION & PRINTING	SUPPLIES	153	400	400	66	200
5-172-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,084	1,500	1,500	1,084	1,500
5-172-209.00	EDUCATIONAL	SUPPLIES	234	500	500	139	500
5-172-211.00	CLEANING & JANITORIAL	SUPPLIES	107	50	50	50	50
5-172-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	8,559	37,290	37,290	38,919	36,500
5-172-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	317	1,000	1,000	317	1,000
5-172-213.10	NETWORK TECH EQUIPMENT	SUPPLIES	1,313	6,000	6,000	3,552	6,000
5-172-250.00	OTHER SUPPLIES	SUPPLIES	1,091	900	900	900	900
5-172-301.00	UTILITY LINES	MAINTENANCE	1,137	6,000	6,000	-	3,500
5-172-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	211	750	750	292	750
5-172-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	-	200	200	7	-
5-172-402.80	SPECIAL SERVICES	SERVICES	9,578	21,500	21,500	16,509	7,000
5-172-403.00	TELEPHONE	SERVICES	39,695	33,888	33,888	33,888	30,408
5-172-424.00	SERVICE CONTRACTS	SERVICES	139,939	162,142	162,142	142,142	152,170
5-172-450.00	OTHER SERVICES	SERVICES	8	-	-	15	-
5-172-712.00	OFFICE FURNITURE/EQUIPME	NONCAPITAL	36,029	-	-	-	34,200
5-172-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	917	1,000	1,000	696	740
5-172-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	5,349	15,000	15,000	14,630	15,000
5-172-908.10	MILEAGE	SUNDRIES	675	700	700	700	700
TOTAL DEPT 172 BEFORE ADJ			632,477	714,124	714,124	678,357	722,316
ACCRUED COMP			11	-	-	-	-
TOTAL DEPT 172 AFTER ADJ			632,488	714,124	714,124	678,357	722,316

General Fund

DEPT 172

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
IT MANAGER	32	1.00
IT SECURITY ADMINISTRATOR	26	1.00
IT INFRASTRUCTURE ADMINISTRATOR	26	1.00
IT SYSTEM SPECIALIST	23	1.00
SENIOR IT TECHNICIAN	21	1.00
PART-TIME STAFF		0.18
FY19-20 BUDGET		5.18
FY18-19 BUDGET		5.18

Dept 154 Animal Services

The two (2) primary programs administered by Animal Services cover Animal Control and Pet Adoption. Animal Control provides both field services and operates the intake counter at the shelter. The main function of Animal Control is to promote the health and safety of both animals and humans. Animal Control Officers respond to a variety of calls such as animal bites, dogs running at large, and animal neglect.

The Pet Adoption side of Animal Services works toward finding homes for animals that have been surrendered or picked up as stray by Animal Control. This is accomplished through education, community events, and working with transfer partners to place animals in permanent homes. Additionally, the Animal Services Specialist works with volunteers to socialize animals housed at the shelter and fosters who take animals into their own home to prepare animals for adoption. The Animal Services Manager works on social media sites, as well as with local media to spotlight animals for adoption.

All Animal Services staff educate the public on spay/neuter to help reduce the number of unwanted animals, and to improve quality of life for Brenham citizens.

Programs and Services

General Fund

ANIMAL CONTROL	FIELD SERVICES	ANIMAL BITES - ASOs respond to animal bites during regular and after hours. The main function of Animal Services is to control rabies. This is accomplished by identifying the bite animal and quarantining that animal for 10 days.
		DOG AT LARGE - ASOs respond to dogs running at large. Dogs running loose on city streets create a hazard not only for the animal, but vehicles on the road. Dogs impounded on these calls are brought to the shelter for safekeeping.
		NEGLECT/CRUELTY - ASOs respond to calls concerning neglect and cruelty. Depending on the severity of the situation, citations are issued, or a seizure warrant is obtained through the municipal court to take custody of the animal until the court makes a decision on custody of the animal(s). Less severe cases are resolved through education to keep the animal(s) in their current home.
		MULTI ANIMAL PERMIT - Anyone with more than 4 animals in the City must apply for a multi animal permit. ASOs inspect the health and conditions in the home before issuing the permit.
		PATROLLING - ASOs patrol the city limits for animal issues such as dogs running at large.
		DANGEROUS DOGS - ASOs investigate complaints of dangerous dogs. Statements are taken from both parties, a report is written and submitted to Municipal Court for a final disposition.
		BARKING DOGS - ASOs investigate barking dog complaints.
	INTAKE	STRAY/SURRENDER - ASOs take in both stray and owner surrendered animals from the city limits and the county at the intake counter in animal control. Additionally, they counsel pet owners on options other than surrender of the pet.
		RECLAIM - ASOs follow all possible leads to locate the owner of animals impounded at the shelter. The animals are reclaimed by the owner, and obtain rabies vaccines and city licenses when necessary.
PET ADOPTION	PET ADOPTION - The Brenham Pet Adoption Center holds cats, dogs, and pocket pets that become available for adoption from owner surrenders and stray animals.	
	EVENTS - The Brenham Pet Adoption Center has multiple adoption and microchip events each year both at the shelter and at businesses in the community.	
	EDUCATION - The Pet Adoption Center educates the public on pet care through social media and events.	
	TRANSFER PARTNERS & VOLUNTEERS - The Animal Services Specialist works with rescues throughout the country to place homeless pets, and coordinates the volunteer program.	

DEPT 154

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Protect the public’s health and safety from vicious, sick and injured animals	GC3
➤ Educate the public about responsible animal care and ownership	GC3
➤ Reduce the number of unwanted animals in the community	GC3
➤ Enforce animal control ordinances	GC3
➤ Investigate reports of cruelty and neglect of animals	GC3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	263,268	409,124	409,124	359,054	418,143
SUPPLIES	71,305	75,350	75,350	93,886	85,475
MAINTENANCE	6,321	2,600	2,600	7,457	1,000
SERVICES	202,778	93,221	93,221	154,624	102,000
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	19,154	7,794	7,794	8,006	8,610
TOTAL DEPT 154 BEFORE ADJ	562,826	588,089	588,089	623,027	615,228
PERSONNEL - ACCRUED COMP	(366)	-	-	-	-
TOTAL DEPT 154 AFTER ADJ	562,460	588,089	588,089	623,027	615,228

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
Animal Control Total Intake - CITY	716	698	700
Animal Control Total Intake - COUNTY	702	563	575
Animal Shelter Surrendered - CITY	137	99	95
Animal Shelter Surrendered - COUNTY	261	189	225
Bite Cases - CITY	52	51	50
Bite Cases - COUNTY	61	53	55
Animals Adopted	614	659	675
Animals Reclaimed	169	191	200
Animals Rescued	51	35	40
Animals Euthanized - BEHAVIOR*	N/A	69	65
Animals Euthanized - BITE*	N/A	35	35
Animals Euthanized - FERAL*	N/A	58	55
Animals Euthanized - HEALTH*	N/A	106	100

* BEGAN TRACKING REASON FOR EUTHANSIA ON JANUARY 1, 2019

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-154-101.00	SALARIES & WAGES	PERSONNEL	172,698	259,659	259,659	238,726	275,098
5-154-102.00	OVERTIME PAY	PERSONNEL	12,495	17,000	17,000	10,000	17,000
5-154-103.00	OASDI/MEDICARE	PERSONNEL	14,002	21,886	21,886	19,118	23,101
5-154-103.02	MATCHING RETIREMENT	PERSONNEL	17,295	26,907	26,907	23,910	27,729
5-154-105.00	LONGEVITY PAY	PERSONNEL	1,013	1,030	1,030	1,065	1,418
5-154-105.01	EDUCATION/MISCELLANEOU'	PERSONNEL	208	-	-	-	-
5-154-105.03	STANDBY	PERSONNEL	8,199	8,150	8,150	8,150	8,150
5-154-106.00	MEDICAL INSURANCE	PERSONNEL	31,617	67,376	67,376	50,557	52,022
5-154-106.01	LIFE INSURANCE	PERSONNEL	525	901	901	830	931
5-154-106.02	LONG TERM DISABILITY	PERSONNEL	291	500	500	461	517
5-154-107.00	WORKERS' COMPENSATION	PERSONNEL	4,559	5,715	5,715	6,237	6,872
5-154-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	5,305
5-154-118.00	ACCRUED COMP TIME	PERSONNEL	366	-	-	-	-
5-154-201.00	CHEMICALS	SUPPLIES	844	700	700	700	500
5-154-202.00	FUEL	SUPPLIES	4,916	6,000	6,000	4,216	4,300
5-154-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	709	2,800	2,800	2,000	2,800
5-154-204.00	POSTAGE & FREIGHT	SUPPLIES	2,139	500	500	500	1,750
5-154-205.00	OFFICE SUPPLIES	SUPPLIES	1,664	1,500	1,500	1,252	1,500
5-154-206.00	EMPLOYEE RELATIONS	SUPPLIES	449	550	550	536	600
5-154-207.00	REPRODUCTION & PRINTING	SUPPLIES	3,294	2,000	2,000	1,458	2,000
5-154-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,725	3,500	3,500	2,898	2,500
5-154-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	-	100	100	3	-
5-154-211.00	CLEANING AND JANITORIAL	SUPPLIES	15,169	12,800	12,800	12,056	12,800
5-154-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	-	1,600	1,600	1,361	1,600
5-154-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	420	450	450	27	-
5-154-215.00	ANIMAL CONTRL/SHELTER SL	SUPPLIES	35,722	33,300	33,300	45,000	45,000
5-154-218.00	PHOTOGRAPHY	SUPPLIES	85	300	300	-	300
5-154-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	102	250	250	150	150
5-154-223.00	SMALL APPLIANCES	SUPPLIES	1,139	1,000	1,000	818	1,000
5-154-230.00	AMMO/GUN SUPPLIES	SUPPLIES	-	100	100	-	-
5-154-250.00	OTHER SUPPLIES	SUPPLIES	928	250	250	254	250
5-154-303.00	VEHICLES/LARGE EQUIPMEN'	MAINTENANCE	2,961	1,600	1,600	1,600	1,000
5-154-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	3,360	1,000	1,000	5,857	-
5-154-401.00	ELECTRICAL	SERVICES	18,983	20,000	20,000	18,547	18,200
5-154-402.00	AUDITS/CONSULTANT FEES	SERVICES	23,500	-	-	-	-
5-154-403.00	TELEPHONE	SERVICES	1,661	1,200	1,200	2,561	3,000
5-154-404.00	GAS	SERVICES	3,815	5,000	5,000	3,699	4,000
5-154-405.00	WATER	SERVICES	2,036	2,500	2,500	1,848	2,000
5-154-406.00	SEWER	SERVICES	1,293	1,200	1,200	1,200	1,500
5-154-406.50	GARBAGE	SERVICES	1,137	1,116	1,116	1,116	1,200
5-154-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	1,768	2,000	2,000	2,000	2,000
5-154-415.00	JANITORIAL SERVICES	SERVICES	4,390	5,000	5,000	3,792	4,000
5-154-416.00	VETERINARIAN SERVICES	SERVICES	12,078	9,000	9,000	10,453	9,000
5-154-417.00	CITY LICENSE-VET EXP	SERVICES	285	1,000	1,000	789	600
5-154-417.50	ANIMAL ADOPTION COUPON	SERVICES	49,671	37,500	37,500	37,500	40,000

General Fund

DEPT 154

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-154-422.00	CONTRACT LABOR	SERVICES	75,362	-	-	12,404	-
5-154-424.00	SERVICE CONTRACTS	SERVICES	3,409	4,205	4,205	9,658	13,000
5-154-442.00	CONTRACT MOWING	SERVICES	1,905	2,000	2,000	1,523	2,000
5-154-450.00	OTHER SERVICES	SERVICES	1,485	1,500	1,500	47,534	1,500
5-154-702.00	BUILDINGS	NONCAPITAL	-	1,500	1,500	19,110	6,625
5-154-712.00	OFFICE FURNITURE/EQUIPME	NONCAPITAL	-	-	-	1,547	-
5-154-714.00	RADIOS/RADAR/CAMERAS	NONCAPITAL	-	4,150	4,150	-	1,800
5-154-715.00	OTHER CAPITAL	NONCAPITAL	-	2,000	2,000	-	-
5-154-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	5,298	5,300	5,300	5,907	6,210
5-154-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,859	2,274	2,274	1,745	2,200
5-154-908.10	MILEAGE	SUNDRIES	435	220	220	220	200
5-154-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	11,562	-	-	-	-
5-154-950.00	OTHER SUNDRY	SUNDRIES	-	-	-	134	-
TOTAL DEPT 154 BEFORE ADJ			562,826	588,089	588,089	623,027	615,228
ACCRUED COMP			(366)	-	-	-	-
TOTAL DEPT 154 AFTER ADJ			562,460	588,089	588,089	623,027	615,228

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
ANIMAL SERVICES MANAGER	26	1.00
ANIMAL SERVICES SPECIALIST	22	1.00
ANIMAL CONTROL OFFICER	16	2.00
ANIMAL SHELTER MAINTENANCE WORKER	13	3.00
PART-TIME STAFF		1.00
FY19-20 BUDGET		8.00
FY18-19 BUDGET		7.72

Fund 101

Dept 141 Streets

The Street Department maintains over 92 miles of City streets, providing oversight for the Street Program and Drainage Program. The majority of the work is done in-house. The average lifespan of an asphalt residential street and a concrete thoroughfare is 30 years and 50 years, respectively if properly maintained. As roads age, cracks form allowing water to penetrate the surface and accelerate road deterioration. Through the Street Maintenance Program cracks and holes are sealed which slows the cracking process, ensuring the street ages out close to the lifespan average. At that point, the street will be rebuilt.

Since water is the biggest threat to street longevity, an effective Drainage Program is critical to street maintenance, safe roads, and avoidance of property damage from flooding. In prior years, approximately 30 percent of the Street Department budget has been for drainage. The May 2016 storm revealed significant defects in the City's drainage program, many of which still need to be addressed. Effective January 1, 2020, the Drainage Program will move to Fund 107 - Drainage Fund and be funded entirely by drainage fees.

Programs and Services

General Fund

STREET PROGRAM	STREET MAINTENANCE PROGRAM	REPAIRS	PATCHING - Reactive maintenance - Process of filling potholes or excavated areas in the pavement, primarily due to utility repairs. Most of the City's utilities are located under streets.
			CRACKSEALING - Over time streets develop cracks in the asphalt. Cracksealing prevents water intrusion and is probably the most important maintenance activity on roads in good and satisfactory condition.
			TOM - With thin overlay maintenance, 1 inch of street surface is removed from a section of road running along gutter lines and then the entire street receives a 1 inch overlay that ties into the existing gutter.
		OTHER	STRIPPING - Road surface markings are used to provide guidance and information to drivers and pedestrians. Markings may have to be refreshed after street repairs, overlays or reconstruction projects.
			TREE TRIMMING - Keep trees and branches off City's roadways.
			MOWING - Mow ROW, major thoroughfares, and airport.
			SIGNAGE - Install and replace street signs.
	STREET REBUILD PROGRAM	OVERLAY (RESURFACING) - A rebuild process used on poor or nearly poor condition streets with a still adequate, stable base. The top 2" layer of asphalt is removed and replaced with a new layer of asphalt.	
		RECONSTRUCTION - A rebuild process used on poor or nearly poor condition streets with unstable subbase. Everything is removed and replaced. Essentially a brand new road.	
	DRAINAGE PROGRAM (1)	STREET SWEEPING - Reduces contaminant runoff into storm sewers during rain events.	
VEGETATION CONTROL - Mow major creek systems and keep areas free from debris.			
CURB & GUTTER - Collect water/rain runoff and drain water away from roads to prevent flooding.			
MOSQUITO CONTROL - Spray City areas with standing water which provides mosquito breeding grounds.			
STORM WATER COLLECTION SYSTEM - Keep storm drains clear; repair/replace boxes and joints.			

(1) The Drainage Program is budgeted one quarter in Fund 101 and three quarters Fund 107 - Drainage Fund.

DEPT 141

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Reconstruct 2.7 to 2.8 miles of streets using City crews each year	T3
➤ Reconstruct 0.7 to 1.3 miles of complex streets using outside contractors each year	T3
➤ Reduce backlog of streets graded "Poor"	T3
➤ Increase Pavement Condition Index (PCI) from "Fair" to "Satisfactory" within 5 years	T3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	628,968	717,736	717,736	631,095	603,014
SUPPLIES	81,873	123,150	126,650	128,606	73,649
MAINTENANCE	197,832	258,250	254,750	235,641	204,317
SERVICES	22,642	32,199	32,199	43,558	50,917
CAPITAL OUTLAY *	142,847	202,700	202,700	202,700	-
SUNDRIES	18,620	20,940	20,940	21,463	22,415
TOTAL DEPT 141 BEFORE ADJ	1,092,782	1,354,975	1,354,975	1,263,063	954,312
PERSONNEL - ACCRUED COMP	1,709	-	-	-	-
TOTAL DEPT 141 AFTER ADJ	1,094,491	1,354,975	1,354,975	1,263,063	954,312

* Street Rebuild Program is debt funded for FY19-20.

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-141-408.20 RENTALS/LEASES-VERF	
REPLACE UNIT #70 - 2011 DODGE RAM 3/4 TON \$27,398 (VERF FD 240 = 5 YR CAP LEASE)	5,015
REPLACE UNIT #77 - 2000 ROSCO WHEEL RUBBER TIRE ROLLER \$94,760 (VERF FD 240 = 7 YR CAP LEASE)	12,845
REPLACE UNIT #259 - 2000 INT'L DUMP TRUCK \$104,084 (VERF FD 240 = 7 YR CAP LEASE)	14,107
TOTAL	31,967

Output Measures

	FY18	FY19	FY20 TARGET
Curb & Gutter Replaced (linear feet)	2,360	2,117	1,200
Sidewalks Repaired (linear feet)	170	20	100
Utility Cut Reconstruction (square feet)	14,809	14,368	14,500
Reconstructed Streets (miles)	21	2	3
Cracked Sealed (linear feet of street)	62,455	129,222	100,000
Work Orders Completed	465	523	550
Street Sweeper Miles	9,325	10,061	10,000

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-141-101.00	SALARIES & WAGES	PERSONNEL	468,012	497,706	497,706	440,014	431,178
5-141-102.00	OVERTIME PAY	PERSONNEL	401	2,500	2,500	2,500	2,026
5-141-103.00	OASDI/MEDICARE	PERSONNEL	34,424	39,138	39,138	33,211	34,323
5-141-103.02	MATCHING RETIREMENT	PERSONNEL	48,098	51,343	51,343	44,808	44,911
5-141-105.00	LONGEVITY PAY	PERSONNEL	4,870	4,990	4,990	5,366	5,535
5-141-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	5,769	6,000	6,000	6,000	4,864
5-141-106.00	MEDICAL INSURANCE	PERSONNEL	113,241	156,283	156,283	141,342	125,577
5-141-106.01	LIFE INSURANCE	PERSONNEL	1,658	1,862	1,862	1,539	1,631
5-141-106.02	LONG TERM DISABILITY	PERSONNEL	974	1,033	1,033	880	905
5-141-107.00	WORKERS' COMPENSATION	PERSONNEL	25,187	25,581	25,581	24,135	18,098
5-141-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	9,266
5-141-118.00	ACCRUED COMP TIME	PERSONNEL	(1,709)	-	-	-	-
5-141-120.00	PAYROLL CONTRA EXPENSE	PERSONNEL	(71,957)	(68,700)	(68,700)	(68,700)	(75,300)
5-141-202.00	FUEL	SUPPLIES	49,746	50,000	50,000	46,979	37,360
5-141-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	4,120	4,300	4,300	4,233	3,573
5-141-205.00	OFFICE SUPPLIES	SUPPLIES	180	200	200	180	200
5-141-206.00	EMPLOYEE RELATIONS	SUPPLIES	789	900	900	785	900
5-141-207.00	REPRODUCTION & PRINTING	SUPPLIES	125	200	200	-	150
5-141-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	7,547	7,500	7,500	6,538	8,320
5-141-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	6,876	7,200	7,200	7,200	1,000
5-141-211.00	CLEANING AND JANITORIAL	SUPPLIES	896	1,200	1,200	782	1,100
5-141-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	2,015	1,775	1,775	1,719	-
5-141-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	1,044	-	-	192	255
5-141-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,552	1,500	1,500	1,500	1,500
5-141-223.00	SMALL APPLIANCES	SUPPLIES	198	-	-	-	-
5-141-250.00	OTHER SUPPLIES	SUPPLIES	3,685	5,000	5,000	3,495	4,500
5-141-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	43,920	65,000	65,000	43,112	48,000
5-141-303.10	EQUIPMENT CONTRA EXPENS	MAINTENANCE	(64,158)	(63,000)	(63,000)	(63,000)	(68,983)
5-141-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	4,368	4,750	4,750	4,750	3,800
5-141-310.00	LAND/GROUNDS	MAINTENANCE	22	-	-	-	-
5-141-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	8,922	5,500	2,000	987	2,000
5-141-313.00	COMPUTER/OFFICE EQUIPMI	MAINTENANCE	-	-	-	-	-
5-141-315.00	STREETS/INLETS/CURBS	MAINTENANCE	5,266	4,000	4,000	3,633	1,000
5-141-315.10	STREETS-CONCRETE WORK	MAINTENANCE	93,975	90,000	90,000	90,000	80,000
5-141-315.20	STREETS-MISC MATERIALS	MAINTENANCE	47,330	80,000	80,000	71,200	67,500
5-141-315.30	STREETS-PREVENTATIVE MAII	MAINTENANCE	36,007	50,000	50,000	44,959	45,000
5-141-315.40	STRTS-SPECIAL PRJTS-DO NOT	MAINTENANCE	-	-	-	-	-
5-141-317.00	TRAFFIC SIGNS & ST MARKER	MAINTENANCE	22,180	22,000	22,000	40,000	26,000
5-141-401.00	ELECTRICAL	SERVICES	4,009	4,300	4,300	3,694	3,800
5-141-402.00	AUDITS/CONSULTANT FEES	SERVICES	-	-	-	500	-
5-141-403.00	TELEPHONE	SERVICES	-	1,825	1,825	360	-
5-141-405.00	WATER	SERVICES	655	1,000	1,000	650	700
5-141-406.00	SEWER	SERVICES	851	1,400	1,400	841	900
5-141-406.50	GARBAGE	SERVICES	966	990	990	979	1,000
5-141-406.60	DISPOSAL FEES	SERVICES	3,499	2,000	2,000	2,000	500

General Fund

DEPT 141

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-141-408.10	RENTALS/LEASES-FLEET	SERVICES	9,865	18,000	18,000	5,340	9,600
5-141-408.20	RENTALS/LEASES-VERF	SERVICES	-	-	-	-	31,967
5-141-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	-	-	191	-
5-141-415.00	JANITORIAL SERVICES	SERVICES	505	1,400	1,400	969	1,400
5-141-422.00	CONTRACT LABOR	SERVICES	1,435	-	-	27,000	-
5-141-424.00	SERVICE CONTRACTS	SERVICES	200	284	284	284	300
5-141-450.00	OTHER SERVICES	SERVICES	657	1,000	1,000	750	750
5-141-702.00	BUILDINGS	SUPPLIES	-	-	3,500	3,347	-
5-141-710.00	MACHINERY/EQUIPMENT	SUPPLIES	3,100	14,000	14,000	14,295	14,791
5-141-713.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	-	7,986	-
5-141-715.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	29,375	29,375	29,375	-
5-141-803.00	STREETS/INLETS/CURBS	CAPITAL	142,847	202,700	202,700	202,700	-
5-141-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	16,637	17,000	17,000	17,590	18,475
5-141-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,983	3,840	3,840	3,840	3,840
5-141-908.10	MILEAGE	SUNDRIES	-	100	100	33	100
TOTAL DEPT 141 BEFORE ADJ			1,092,782	1,354,975	1,354,975	1,263,063	954,312
ACCRUED COMP			1,709	-	-	-	-
TOTAL DEPT 141 AFTER ADJ			1,094,491	1,354,975	1,354,975	1,263,063	954,312

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
STREET SUPERINTENDENT	27	1.00
STREET CREW LEADER	19	2.00
QUALITY CONTROL TECHNICIAN	18	1.00
VEGETATION MANAGEMENT CREW LEADER	18	1.00
STREET EQUIPMENT OPERATOR II	17	2.00
STREET EQUIPMENT OPERATOR I	16	2.00
STREET MAINTENANCE WORKER II	15	2.00
STREET MAINTENANCE WORKER I	14	4.00
SUBTOTAL BEFORE ALLOCATION TO FUND 107-DRAINAGE FUND		15.00
ALLOCATION TO 107- DRAINAGE FUND (AFTER 1/1/2020)		(2.93)
FY19-20 BUDGET		12.07
FY18-19 BUDGET		15.00

Fund 101

Dept 148 Airport

The Brenham Municipal Airport was constructed in 1964-65 and serves the business community as well as the General Aviation Community. Southern Flyer is a fixed-base operator (FBO) that handles the day-to-day operations of the airport as well as owns and operates the Southern Flyer Diner. The Airport strives to provide courteous, professional, and friendly service to all airport patrons.

Up to \$100,000 of airport operating expenditures are eligible for TxDOT’s Routine Airport Maintenance Program (RAMP), with a City match of 50% actual costs. 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 fronts 100% of the costs and is then reimbursed by the RAMP grant for 50% of the eligible expenditures.

Programs and Services

OPERATIONS	FIXED BASE OPERATORS	GENERAL	The Fixed Base Operator(s) offer line service, fueling and general services to the aviation patrons. Flight instruction is also offered by private instructors.
		MECHANICS	The mechanic(s) offer aviation services including, but not limited to, inspections and aircraft maintenance for piston and turbine planes.
	HANGARS	GROUND SPACE - ground space leases are available for construction of aviation hangars.	
		T-HANGARS - Twenty (20) City-owned T-hangars are on-site and available for lease. There is also one privately-owned T-hangar with 10 units available for lease.	
CORPORATE HANGARS - The corporate hangars at the Brenham Municipal Airport are all privately-owned hangars with ground space leases.			
PROJECTS	The City of Brenham has utilized grant funds from TxDOT Aviation Division and a project is underway for repair of a hump/bump on the north end of the runway. In accordance with grant assurances and for future growth, an updated Airport Master Plan project has been requested and is awaiting TxDOT funding. Staff is currently working on updated minimum standards for the airport.		
MAINTENANCE	ROUTINE AIRPORT MAINTENANCE PROGRAM (RAMP) - The City of Brenham utilizes TxDOT’s RAMP grant program that allows up to \$100,000 of eligible maintenance operating costs for airside and landside needs. The RAMP funding is 50/50.		
	VEGETATION MANAGEMENT - Our goal is to keep the airport property mowed and maintained, and to ensure that the runways and taxiways clear of unwanted vegetative growth and free of debris.		
	RUNWAY REPAIR AND MAINTENANCE - Evaluation of the runways, taxiways and taxilanes is done to preserve the integrity and prolong the life of the pavement.		
	LIGHTING - The lighting system is checked and maintained to ensure safety of the pilots and patrons of the airport. Evaluation of the drainage is necessary when new construction occurs to protect other users from any negative impact.		
AIRPORT ADVISORY BOARD	AIRPORT ADVISORY BOARD - The Airport Advisory Board serves in an advisory capacity and hears and considers matters related to the Brenham Municipal Airport and makes recommendations to City Council.		

General Fund

DEPT 148

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide courteous, professional and friendly service to all airport patrons	GC1
➤ Utilize TxDOT's Routine Airport Maintenance Program to improve all aspects of the City's airport	GC1
➤ Strive to keep all available hangar space leased and utilized for aviation activities	GC1
➤ Maintain and preserve the integrity of the pavement, runways and taxiways	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	22,884	2,850	7,753	16,299	7,350
MAINTENANCE	24,967	5,500	5,500	7,456	7,500
SERVICES	37,774	38,720	38,720	44,644	35,800
CAPITAL OUTLAY	-	-	-	32,993	-
SUNDRIES	4,683	82,300	77,397	68,028	81,090
TOTAL DEPT 148	90,308	129,370	129,370	169,420	131,740

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
% TxDOT Ramp	96%	58%	100%
T-Hangar Occupancy Rate	90%	95%	100%

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-148-204.00	POSTAGE	SUPPLIES	71	50	50	50	50
5-148-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	4,977	2,000	2,000	2,000	6,500
5-148-211.00	CLEANING AND JANITORIAL	SUPPLIES	116	300	300	58	300
5-148-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	670	250	250	250	250
5-148-250.00	OTHER SUPPLIES	SUPPLIES	334	250	250	1,070	250
5-148-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,589	-	-	-	-
5-148-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	8,262	1,500	1,500	1,500	1,500
5-148-309.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	469	-	-	-	-
5-148-310.00	LAND/GROUNDS	MAINTENANCE	5,834	-	-	256	2,000
5-148-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	8,536	2,500	2,500	2,500	2,500
5-148-350.00	OTHER MAINTENANCE	MAINTENANCE	277	1,500	1,500	3,200	1,500
5-148-401.00	ELECTRICAL	SERVICES	10,347	10,000	10,000	10,000	10,300
5-148-402.00	AUDITS/CONSULTANTS FEES	SERVICES	9,866	11,000	11,000	15,189	11,000
5-148-403.00	TELEPHONE	SERVICES	6,376	7,000	7,000	4,946	4,200
5-148-405.00	WATER	SERVICES	1,983	2,800	2,800	2,349	2,300
5-148-408.10	RENTALS/LEASES-FLEET	SERVICES	150	500	500	208	500
5-148-424.00	SERVICE CONTRACTS	SERVICES	6,586	7,000	7,000	6,586	7,000
5-148-450.00	OTHER SERVICES	SERVICES	2,466	420	420	5,366	500
5-148-715.00	OTHER CAPITAL	NONCAPITAL	16,716	-	4,903	12,871	-
5-148-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	-	32,993	-
5-148-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,874	4,000	4,000	4,083	4,290
5-148-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	1,147	1,500	1,500	807	2,000
5-148-908.10	MILEAGE	SUNDRIES	271	500	500	376	800
5-148-910.00	BOARD/COMMITTEE/VOLNTR RE	SUNDRIES	31	300	300	31	300
5-148-924.00	CONTINGENCY-RAMP GRANT	SUNDRIES	-	74,000	69,097	62,424	71,500
5-148-950.00	OTHER SUNDRY	SUNDRIES	360	2,000	2,000	307	2,200
TOTAL DEPT 148			90,308	129,370	129,370	169,420	131,740

General Fund

DEPT 148

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
NONE		
FY19-20 BUDGET		-
FY18-19 BUDGET		-

Dept 050 City Communications

The City Communications Department includes expenditures for service contracts related to: communications tower, records management software for public safety, Brazos Valley Wide-Area Communications System (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.

Programs and Services

CITY COMMUNICATIONS	Maintain City Communications tower
	The Brazos Valley Wide Area Communications System (BVWACS) is an interoperable radio system that uses Project 25 (P25) radio communications standards for federal, state and local public safety entities. BVWACS has partnered with the Harris County Regional Radio System, known as TXWARN, to create a 17-county, regional interoperable radio system primarily intended for public safety entities. This wide-area radio system shares the Harris County consortium's central controller in Tomball, TX. During events such as hurricane evacuations, operators can talk via radio with users in many counties from Galveston to the Brazos Valley.
	Everbridge provides an emergency mass notification system which allows the City to quickly send important information to our residents via email, text message and/or voice call

Public Safety
General Fund
Fund 101

DEPT 050

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Assist the Fire Department in the upgrade of backup Zetron Radio System	GC2
➤ Upgrading two of the NXU Network Boxes with IP224 Network Boxes for Network Connectivity to the Brenham Radio Tower	GC2
➤ Assist the Fire Department with the configuration and upgrade of the paging system for toning	GC2

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	26,670	27,776	27,776	27,493	26,277
SUPPLIES	45,362	45,296	45,296	44,560	59,967
MAINTENANCE	1,553	8,000	8,000	4,299	8,000
SERVICES	119,540	107,541	107,541	105,288	142,072
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	2,773	2,329	2,329	2,765	2,875
TOTAL DEPT 050	195,898	190,942	190,942	184,405	239,191

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-050-712.00 OFFICE FURNITURE/EQUIPMENT	
ANNUAL PAYMENT TO COUNTY FOR CITY'S RMS/CAD SYSTEM	41,758
5-050-714.00 RADIOS/RADAR/VIDEO CAMERAS	
NXU NETWORK BOXES FOR RADIO	7,384
TOTAL	<u>49,142</u>

Output Measures

	FY18	FY19	FY20 TARGET
NONE			

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-050-101.00	SALARIES & WAGES	PERSONNEL	17,654	17,785	17,785	17,785	18,060
5-050-103.00	OASDI/MEDICARE	PERSONNEL	852	1,480	1,480	1,106	1,387
5-050-103.02	MATCHING RETIREMENT	PERSONNEL	1,820	1,829	1,829	1,802	1,852
5-050-105.00	LONGEVITY PAY	PERSONNEL	1,563	1,500	1,500	1,500	-
5-050-106.00	MEDICAL INSURANCE	PERSONNEL	4,584	4,983	4,983	5,088	4,397
5-050-106.01	LIFE INSURANCE	PERSONNEL	52	66	66	68	68
5-050-106.02	LONG TERM DISABILITY	PERSONNEL	39	37	37	38	38
5-050-107.00	WORKERS' COMPENSATION	PERSONNEL	106	96	96	106	92
5-050-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	383
5-050-202.00	FUEL	SUPPLIES	-	300	300	68	75
5-050-212.00	COMPUTER SUPPLIES	SUPPLIES	3,186	1,200	1,200	-	10,500
5-050-250.00	OTHER SUPPLIES	SUPPLIES	418	400	400	250	250
5-050-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,155	6,000	6,000	1,157	6,000
5-050-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	398	2,000	2,000	3,142	2,000
5-050-401.00	ELECTRICAL	SERVICES	3,348	3,500	3,500	3,328	3,500
5-050-424.00	SERVICE CONTRACTS	SERVICES	34,634	33,836	33,836	31,755	74,547
5-050-424.05	BVWACS	SERVICES	81,558	70,205	70,205	70,205	64,025
5-050-712.00	OFFICE FURNITURE/EQUIPME	NONCAPITAL	41,758	41,758	41,758	41,758	41,758
5-050-714.00	RADIOS/RADAR/VIDEO CAME	NONCAPITAL	-	1,638	1,638	2,484	7,384
5-050-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,034	1,100	1,100	1,536	1,625
5-050-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,739	1,229	1,229	1,229	1,250
TOTAL DEPT 050			195,898	190,942	190,942	184,405	239,191

General Fund

DEPT 050

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
IT PUBLIC SAFETY ADMINISTRATOR	26	0.25
FY19-20 BUDGET		0.25
FY18-19 BUDGET		0.25

Dept 151 Police

The mission of the Brenham Police Department is to proudly serve the community by protecting our citizens, enforcing the law, and working in partnership with the public to enhance the quality of life by holding ourselves to the highest standards of performance and ethics.

The organization is a full-service law enforcement agency subdivided into two divisions: Administration and Operations. Officers assigned to the Operation Division have a multitude of responsibilities that range from traffic enforcement to investigations of felony crimes. Personnel in both the Criminal Investigations Division (CID) and Crime Reduction Unit (CRU) investigate persons, property, narcotics and gang crimes and utilize a variety of strategies, technologies and expertise to combat criminal activity. Administration personnel provide assistance with training, annual department standards, property/evidence accuracy, equipment acquisitions, school resource officers, recruitment, programs, and other related functions necessary for operating a successful organization.

The Brenham Police Department has fostered a strong partnership with the citizens through programs sponsored by the department, such as: Citizens Police Academy, Citizens Police Academy Alumni Association, Citizens on Patrol, Police Explorers and Anti-Drinking and Driving.

Programs and Services

General Fund

OPERATIONS	INVESTIGATIONS DIVISION	CRIMINAL INVESTIGATIONS DIVISION (CID): Responsible for the investigation and/or follow up investigation of offenses reported to the Brenham Police Department and works with local businesses to develop strategies to reduce robbery, burglary, forgery, and theft.
		CRIME REDUCTION UNIT (CRU): Narcotics investigation targets narcotics and habitual offenders.
		SWAT: A combination of department members that receive constant training in tactical situations.
PATROL DIVISION		TRAFFIC ENFORCEMENT: An eye towards accident prevention protect the safety of the public by enforcing laws to curtail unsafe/illegal driving practices. Specific enforcement aims to detect impaired drivers and coordinate testing of persons arrested for driving while intoxicated.
		K9 OFFICERS: Two trained K9 officers assist with narcotics investigations and various cases.
ADMINISTRATION	COMMUNITY INVOLVEMENT	CITIZENS POLICE ACADEMY (CPA): Classes are held annually to educate those interested in the inner workings of the department. Using tours, lectures, demonstrations and "hands-on" experiences, participants gain insight into the policies and procedures of the department. Citizens can ride with police officers during normal patrol shifts, which gives a first-hand look at officers daily dealings.
		CITIZENS POLICE ACADEMY ALUMNI (CPAAA): Alumni of the CPA program assist the department and its officers through volunteerism and community activities. The CPAAA participates in local community events, fund-raising for the department and general support of the Citizens Police Academy program offered through the department.
		CITIZENS ON PATROLS (COP): An outgrowth of the CPA, the Citizens on Patrol (COP) program allows individuals who have completed the CPA program to patrol neighborhoods and parks in marked COP units. They serve as an extension of the eyes and ears of the police department. The volunteers do not enforce the law but do notify dispatch and police officers when violations of the law are observed. Additional duties include traffic control at the request of officers and at special events.
		SCHOOL RESOURCE OFFICERS (SROs): These officers work to protect students and staff, maintain a safe school environment, and safeguard school property. SROs also build relationships with students that have a lasting value. The SRO fulfills an important duty by ensuring that safety needs are met for our schools, as well as creating a positive school experience for our students and staff members.
OTHER		BEST PRACTICES: Examines citizen concern of police action, training, recruiting, and officer retention.
		EVIDENCE: The Evidence Unit is the custodian of all items collected by department personnel or submitted to the department as items for safekeeping, found property, items collected as evidence or items to be destroyed.
		TRAINING: All officers are certified by TCOLE and regularly receive continuing education and training.

DEPT 151

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Deter crime with current technology, along with innovative and proactive strategies designed to target repeat offenders, illegal narcotics, gang activity and any other criminal activity(ies)	GC2
➤ Maintain professional standards and transparency to the community we serve and continually work to improve the quality of life for the community	GC2
➤ Actively seek wanted fugitives throughout Washington County	GC2
➤ Increase traffic enforcement to enhance safety, promote driver awareness, and utilize narcotic interdiction strategies on the highways	GC2

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	3,286,012	3,628,939	3,628,939	3,489,306	3,815,495
SUPPLIES	253,865	227,385	224,385	201,047	296,740
MAINTENANCE	64,565	69,200	72,200	85,053	77,200
SERVICES	238,998	196,088	196,088	193,331	313,872
CAPITAL OUTLAY	-	-	-	-	45,000
SUNDRIES	108,505	94,662	94,662	98,412	131,425
TOTAL DEPT 151 BEFORE ADJ	3,951,945	4,216,274	4,216,274	4,067,149	4,679,732
PERSONNEL - ACCRUED COMP	346	-	-	-	-
TOTAL DEPT 151 AFTER ADJ	3,952,291	4,216,274	4,216,274	4,067,149	4,679,732

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-151-408.20 RENTALS/LEASES-VERF	
REPLACE 3 UNITS (#258, 261, & 985) - 2013 DODGE CHARGER \$55,604 (VERF FD 240 = 3 YR CAP LEASE)	49,065
REPLACE UNIT #265 - 2013 CHEVROLET TAHOE K-9 \$58,179 (VERF FD 240 = 3 YR CAP LEASE)	17,112
REPLACE 3 UNITS (#986, 987, & 988) - 2014 DODGE CHARGER \$55,604 (VERF FD 240 = 3 YR CAP LEASE)	49,065
5-151-714.00 RADIOS/RADAR/CAMERAS	
REPLACE BODY CAMERAS (16)	10,000
5-151-815.00 OTHER CAPITAL OUTLAY	
CONCRETE PAD FOR GUN RANGE	45,000
TOTAL	170,242

Output Measures

	FY18	FY19	FY20 TARGET
Officers per 1,000 Residents	2.1	2.0	2.0
Calls for Service	30,856	29,634	31,000
Mileage on Police Units	413,536	459,882	460,000
Total # of Traffic Stops	8,695	9,429	9,500
Total # of Arrests	979	953	1,000

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-151-101.00	SALARIES & WAGES	PERSONNEL	2,171,855	2,361,637	2,361,637	2,273,651	2,541,706
5-151-102.00	OVERTIME PAY	PERSONNEL	179,665	180,000	180,000	183,000	180,000
5-151-103.00	OASDI/MEDICARE	PERSONNEL	171,997	195,496	195,496	182,614	209,299
5-151-103.02	MATCHING RETIREMENT	PERSONNEL	237,401	256,039	256,039	249,668	273,796
5-151-105.00	LONGEVITY PAY	PERSONNEL	4,693	3,300	3,300	3,191	5,043
5-151-105.01	EDUCATION/MISCELLANEOU'	PERSONNEL	5,608	5,400	5,400	3,554	3,600
5-151-106.00	MEDICAL INSURANCE	PERSONNEL	449,871	561,962	561,962	529,322	484,180
5-151-106.01	LIFE INSURANCE	PERSONNEL	8,157	8,666	8,666	8,263	9,379
5-151-106.02	LONG TERM DISABILITY	PERSONNEL	4,542	4,816	4,816	4,663	5,211
5-151-107.00	WORKERS' COMPENSATION	PERSONNEL	52,569	51,623	51,623	51,380	50,015
5-151-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	53,266
5-151-118.00	ACCRUED COMP TIME	PERSONNEL	(346)	-	-	-	-
5-151-202.00	FUEL	SUPPLIES	105,882	102,000	102,000	102,000	107,200
5-151-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	172	1,800	1,800	452	1,800
5-151-204.00	POSTAGE & FREIGHT	SUPPLIES	840	1,500	1,500	797	1,500
5-151-205.00	OFFICE SUPPLIES	SUPPLIES	2,164	3,400	3,400	2,080	8,500
5-151-206.00	EMPLOYEE RELATIONS	SUPPLIES	3,997	4,000	4,000	4,000	5,000
5-151-207.00	REPRODUCTION & PRINTING	SUPPLIES	5,139	5,500	5,500	5,308	5,500
5-151-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	22,736	30,000	30,000	25,000	50,000
5-151-209.00	EDUCATIONAL	SUPPLIES	417	500	500	500	500
5-151-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	20	10	10	10	100
5-151-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,964	1,725	1,725	1,683	1,725
5-151-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	57,477	31,500	20,500	19,545	51,000
5-151-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	1,402	1,750	1,750	1,750	2,515
5-151-218.00	PHOTOGRAPHY	SUPPLIES	445	2,600	2,600	443	1,800
5-151-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	543	1,000	2,500	1,925	2,500
5-151-223.00	SMALL APPLIANCES	SUPPLIES	-	200	200	-	200
5-151-229.00	POLICE EVIDENCE SUPPLIES	SUPPLIES	2,412	3,000	3,000	3,000	3,000
5-151-230.00	AMMO/GUN/TASER/MISC	SUPPLIES	22,445	32,000	32,000	20,593	32,000
5-151-250.00	OTHER SUPPLIES	SUPPLIES	4,903	2,500	2,500	2,500	2,500
5-151-303.00	VEHICLES/LARGE EQUIPMEN'	MAINTENANCE	46,444	55,000	55,000	54,180	55,000
5-151-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	2,225	3,500	3,500	1,683	3,500
5-151-310.00	LANDS/GROUNDS	MAINTENANCE	-	-	3,000	-	3,000
5-151-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	15,896	10,000	10,000	29,190	15,000
5-151-350.00	OTHER MAINTENANCE	MAINTENANCE	-	700	700	-	700
5-151-401.00	ELECTRICAL	SERVICES	75,313	75,000	75,000	73,506	75,000
5-151-403.00	TELEPHONE	SERVICES	35,670	36,000	36,000	35,829	35,700
5-151-405.00	WATER	SERVICES	2,367	3,000	3,000	1,859	2,000
5-151-406.00	SEWER	SERVICES	352	400	400	382	400
5-151-406.50	GARBAGE	SERVICES	1,137	1,158	1,158	1,155	1,200
5-151-406.60	DISPOSAL FEES	SERVICES	10	30	30	-	30
5-151-408.10	RENTALS/LEASES-FLEET	SERVICES	-	-	-	290	300
5-151-408.20	RENTALS/LEASES-VERF	SERVICES	-	-	-	-	115,242
5-151-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	286	500	500	286	500
5-151-411.00	CITY ATTORNEY'S FEES	SERVICES	2,113	3,000	3,000	3,451	3,000

General Fund

DEPT 151

Expenditures Detail (continued)

General Fund

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-151-415.00	JANITORIAL SERVICES	SERVICES	31,277	35,000	35,000	35,000	35,000
5-151-422.00	CONTRACT LABOR	SERVICES	46,740	-	-	-	-
5-151-424.00	SERVICE CONTRACTS	SERVICES	25,617	28,000	28,000	28,000	31,350
5-151-442.00	CONTRACT MOWING	SERVICES	1,593	2,000	2,000	1,573	2,000
5-151-450.00	OTHER SERVICES	SERVICES	16,523	12,000	12,000	12,000	12,150
5-151-702.00	BUILDINGS/BUILDING IMPRO	SUPPLIES	-	-	-	-	2,000
5-151-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	1,199	-	-	-	3,000
5-151-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	19,708	2,400	8,900	9,461	14,400
5-151-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	-	-	45,000
5-151-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	45,545	46,000	46,000	53,731	56,425
5-151-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	30,860	27,862	27,862	25,915	38,000
5-151-908.10	MILEAGE	SUNDRIES	2,802	300	300	300	-
5-151-908.20	CONTINUING EDUCATION	SUNDRIES	3,913	6,000	6,000	9,000	20,000
5-151-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	15,946	-	-	-	-
5-151-950.00	OTHER SUNDRY	SUNDRIES	836	500	500	1,000	1,000
5-151-950.11	CITIZEN POLICE ACADEMY-EX	SUNDRIES	4,960	5,000	5,000	3,462	5,000
5-151-950.21	CRIMINAL ENFORCEMENT	SUNDRIES	-	1,000	1,000	-	1,000
5-151-950.40	NARCOTICS ENFORCEMENT	SUNDRIES	-	4,000	4,000	4,000	6,000
5-151-950.50	SHOOTING RANGE EXPENSE	SUNDRIES	-	-	-	-	3,000
5-151-951.00	K-9 PROGRAM EXPENSE	SUNDRIES	3,643	4,000	4,000	1,004	1,000
TOTAL DEPT 151 BEFORE ADJ			3,951,945	4,216,274	4,216,274	4,067,149	4,679,732
ACCRUED COMP			346	-	-	-	-
TOTAL DEPT 151 AFTER ADJ			3,952,291	4,216,274	4,216,274	4,067,149	4,679,732

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
POLICE CHIEF	39	1.00
POLICE CAPTAIN	PD5	2.00
POLICE LIEUTENANT	PD4	2.00
POLICE SERGEANT	PD3	8.00
POLICE CORPORAL	PD2	11.00
POLICE PATROL OFFICER	PD1	14.00
IT PUBLIC SAFETY ADMINISTRATOR	26	0.50
DEPUTY CITY SECRETARY II	23	0.50
EVIDENCE/PROPERTY TECHNICIAN	20	1.00
ADMINISTRATIVE ASSISTANT	18	3.00
FY19-20 BUDGET		43.00
FY18-19 BUDGET		43.00

Fund 101

Dept 152 Fire

A key element of the City of Brenham Fire Department’s organizational philosophy is a high level of commitment to our customers. The Brenham Fire Department knows the importance of customer satisfaction and is committed to providing superior levels of quality service that exceeds the public’s expectation and effective delivery of emergency services.

At the Brenham Fire Department, incident priorities never change as the order in which they are considered. They are in order of importance, Life Safety, Incident Stabilization and Property Conservation. Life Safety is the first priority considered. Life Safety includes fire service personnel, people directly affected, and spectators. Not every incident has victims threatened by fire, but there is always a hazard to firefighters that are considered.

Programs and Services

General Fund

OPERATIONS	RESPONSE	FIRES - Structure Fires, vehicle fires, dumpster fires, wildland fires
		RESCUES - Vehicle rescues, confined space rescue, high angle rescues, water rescues
		HAZMAT - Gas leaks and gas odors, transportation incidents involving hazardous materials, facility incidents involving hazardous materials
		ALARMS - Commercial and residential fire alarms
	TRAINING	RECRUIT TRAINING - Basic NFPA Firefighter I & II training
		CONTINUE EDUCATION - Firefighter, medical, investigator, inspector, hazmat, wildland, & rescue required annual continued education
		RESCUE TRAINING - Vehicle, rope, wilderness search & rescue training
		HAZMAT TRAINING - Hazmat awareness and operations training for responders
		PREPLANNING - Preplan businesses to create operational plans for responses to the business
		OFFICER TRAINING - Fire ground, leadership, and administration training for current and future officers
	MAINTENANCE	VEHICLE MAINTANCE - We have our own Emergency Vehicle Technician on staff to maintain apparatus to current national standards. Also, we complete daily, weekly, monthly, and annual inspection and preventive maintenance on the apparatus
		EQUIPMENT MAINTENANCE - Conduct in house maintenance on small engines, SCBA, hand tools, extrication and other equipment
		FACILITY MAINTENANCE - Conduct daily, weekly and monthly facility maintenance
OEM	EMERGENCY MANAGEMENT - Provide emergency operations center for the City of Brenham and Washington County.	
	GRANT - Apply and maintain grants for emergency preparedness from such agencies as FEMA, DHS, and BVCOG	
FIRE PREVENTION	CODE ENFORCEMENT - Enforce fire codes and city ordinances for current and new construction	
	NEW CONSTRUCTION - Review plans and make recommendations for the building process for new construction in the City	
	PUBLIC FIRE EDUCATION - Providing fire safety education to the public thru Fire Extinguisher training, station tours, museum tours, and speaking to interest groups	
	FIRE PREVENTION SCHOOL PROGRAMS - Provide annual fire prevention programs at the schools	
ADMIN	RECORDS RETENTION - Maintaining personnel, code enforcement, and training records according to national standards	
	RECRUITMENT AND RETENTION - Provide a recruitment process for career and volunteer members along with a retention point system to help with retaining members	

DEPT 152

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide the highest level of Customer Service to our citizens;	GC2
➤ Education through Fire Prevention Programs in our schools	GC2
➤ Maintain a positive public image of the department that the citizens will be proud of	GC2
➤ Work on objectives to maintain or lower ISO rating for the City	GC2
➤ Look for ways to improve our level of service and be fiscally responsible	GC2
➤ Seek public approval for funding and staffing of Station #2	GC2

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	1,556,493	1,568,015	1,568,015	1,521,063	1,785,808
SUPPLIES	101,731	123,180	129,402	143,313	141,200
MAINTENANCE	122,006	97,320	91,098	89,704	99,320
SERVICES	104,561	138,780	138,780	137,202	156,811
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	106,993	99,562	99,562	104,025	100,370
TOTAL DEPT 152 BEFORE ADJ	1,991,784	2,026,857	2,026,857	1,995,307	2,283,509
PERSONNEL - ACCRUED COMP	191	-	-	-	-
TOTAL DEPT 152 AFTER ADJ	1,991,975	2,026,857	2,026,857	1,995,307	2,283,509

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-152-408.20 RENTALS/LEASES-VERF REPLACE UNIT #C2 - 2009 FORD EXPEDITION \$51,304 (VERF FD 240 = 5 YR CAP LEASE)	9,391
5-152-702.00 BUILDINGS/BUILDING IMPROVEMENT REPAINT SILSBY/FIRE MUSEUM	9,450
5-152-714.00 RADIOS/RADAR/CAMERAS UPGRADE TO ZETRON RADIOS IN EOC	12,250
TOTAL	31,091

Output Measures

	FY18	FY19	FY20 TARGET
# Fire Responses	785	851	900
# Fire Prevention Inspections	265	99*	180
# Construction Plan Reviews	111	31*	96
# Pre-Fire Plans Performed	30	19*	150
# Fire Museum Tours	18	14	25
# Public Relation Events Attended	28	56	64
# Fire Station Tours	16	25	34
# Overlapping Calls / Percentage	112 / 14.27%	100 / 11.75%	125 / 13.88%
# of Hours Training	5,875	6,244	6,350
Average Response Time (minutes)(City Limits)	5	5	5
% Citizens Reached by Fire Education	0	0	0
ISO Rating	3	3	3

* WITHOUT A FIRE MARSHAL

Fund 101

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-152-101.00	SALARIES & WAGES	PERSONNEL	977,730	1,020,268	1,020,268	958,317	1,179,636
5-152-102.00	OVERTIME PAY	PERSONNEL	130,613	90,000	90,000	118,000	120,000
5-152-103.00	OASDI/MEDICARE	PERSONNEL	83,478	86,980	86,980	82,296	101,539
5-152-103.02	MATCHING RETIREMENT	PERSONNEL	113,930	107,330	107,330	111,673	124,510
5-152-105.00	LONGEVITY PAY	PERSONNEL	2,158	2,305	2,305	2,145	2,348
5-152-105.01	EDUCATION/MISCELLANEOU'	PERSONNEL	22,800	22,200	22,200	16,539	22,200
5-152-106.00	MEDICAL INSURANCE	PERSONNEL	190,073	216,282	216,282	207,346	179,296
5-152-106.01	LIFE INSURANCE	PERSONNEL	3,864	3,712	3,712	3,754	4,258
5-152-106.02	LONG TERM DISABILITY	PERSONNEL	2,143	2,063	2,063	2,086	2,370
5-152-107.00	WORKERS' COMPENSATION	PERSONNEL	29,895	16,875	16,875	18,907	25,394
5-152-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	24,257
5-152-118.00	ACCRUED COMP TIME	PERSONNEL	(191)	-	-	-	-
5-152-201.00	CHEMICALS	SUPPLIES	3,778	4,000	4,000	5,335	4,000
5-152-202.00	FUEL	SUPPLIES	16,450	16,000	16,000	16,000	17,500
5-152-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,682	3,000	3,000	2,359	3,000
5-152-204.00	POSTAGE & FREIGHT	SUPPLIES	742	1,000	1,000	792	1,000
5-152-205.00	OFFICE SUPPLIES	SUPPLIES	1,173	2,600	2,600	1,138	2,600
5-152-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,876	3,000	3,000	1,697	3,000
5-152-207.00	REPRODUCTION & PRINTING	SUPPLIES	2,866	3,000	3,000	3,000	3,000
5-152-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	43,919	32,000	32,000	55,029	32,000
5-152-209.00	EDUCATIONAL	SUPPLIES	2,568	4,000	4,000	2,500	4,000
5-152-211.00	CLEANING AND JANITORIAL	SUPPLIES	2,923	2,500	2,500	3,700	2,500
5-152-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	10,997	15,050	15,050	13,735	28,800
5-152-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	2,949	22,430	22,430	18,520	3,500
5-152-217.00	FIRE DEPT-GROCERIES/MISC	SUPPLIES	354	1,000	1,000	791	1,000
5-152-218.00	PHOTOGRAPHY	SUPPLIES	607	400	400	562	400
5-152-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	3,321	7,500	7,500	7,224	7,500
5-152-223.00	SMALL APPLIANCES	SUPPLIES	788	1,200	1,200	709	1,200
5-152-230.00	AMMUNITION/GUNS	SUPPLIES	500	500	500	-	500
5-152-250.00	OTHER SUPPLIES	SUPPLIES	4,238	4,000	4,000	4,000	4,000
5-152-303.00	VEHICLES/LARGE EQUIPMEN'	MAINTENANCE	76,398	32,000	32,000	32,000	34,000
5-152-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	20,375	36,000	36,000	36,000	36,000
5-152-304.10	PPE TESTING & REPAIR	MAINTENANCE	7,377	10,000	10,000	8,554	10,000
5-152-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	3,604	5,820	5,820	5,820	5,820
5-152-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	13,422	12,000	5,778	6,500	12,000
5-152-313.00	COMPUTER/OFFICE EQUIPMI	MAINTENANCE	375	500	500	375	500
5-152-350.00	OTHER MAINTENANCE	MAINTENANCE	455	1,000	1,000	455	1,000
5-152-401.00	ELECTRICAL	SERVICES	43,381	44,000	44,000	42,177	42,600
5-152-403.00	TELEPHONE	SERVICES	9,554	10,000	10,000	9,576	9,500
5-152-404.00	GAS	SERVICES	3,099	2,800	2,800	3,643	4,100
5-152-405.00	WATER	SERVICES	1,665	1,400	1,400	1,400	1,600
5-152-406.00	SEWER	SERVICES	2,389	2,300	2,300	2,300	2,300
5-152-406.50	GARBAGE	SERVICES	4,305	4,200	4,200	4,200	4,400
5-152-406.60	DISPOSAL FEES	SERVICES	18	-	-	100	-
5-152-408.20	RENTALS & LEASES-VERF	SERVICES	-	-	-	-	9,391

General Fund

DEPT 152

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-152-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	182	200	200	182	200
5-152-410.00	PHYSICALS	SERVICES	-	25,000	25,000	-	25,000
5-152-415.00	JANITORIAL SERVICES	SERVICES	3,640	3,700	3,700	3,700	3,700
5-152-422.00	CONTRACT LABOR	SERVICES	-	-	-	30,153	-
5-152-424.00	SERVICE CONTRACTS	SERVICES	34,398	42,220	42,220	37,756	51,060
5-152-442.00	CONTRACT MOWING	SERVICES	1,330	1,760	1,760	1,415	1,760
5-152-450.00	OTHER SERVICES	SERVICES	600	1,200	1,200	600	1,200
5-152-702.00	BUILDINGS/BUILDING IMPRO	SUPPLIES	-	-	6,222	6,222	9,450
5-152-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	-	-	-	-	12,250
5-152-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	13,028	15,000	15,000	15,397	16,170
5-152-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	32,567	27,562	27,562	27,562	27,500
5-152-908.10	MILEAGE	SUNDRIES	1,520	1,500	1,500	1,500	1,500
5-152-929.00	FIRE FIGHTERS' PENSION	SUNDRIES	59,690	55,000	55,000	55,000	55,000
5-152-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	-	-	-	4,275	-
5-152-950.00	OTHER SUNDRY	SUNDRIES	188	500	500	291	200
TOTAL DEPT 152 BEFORE ADJ			1,991,784	2,026,857	2,026,857	1,995,307	2,283,509
ACCRUED COMP			191	-	-	-	-
TOTAL DEPT 152 AFTER ADJ			1,991,975	2,026,857	2,026,857	1,995,307	2,283,509

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
FIRE CHIEF/EMERGENCY MANAGEMENT COORDINATOR	37	1.00
ASSISTANT FIRE CHIEF	33	1.00
FIRE MARSHAL	31	1.00
FIRE CAPTAIN	FD4	3.00
FIRE LIEUTENANT	FD3	3.00
APPARATUS OPERATOR	FD2	8.00
FIREFIGHTER	FD1	1.00
IT PUBLIC SAFETY ADMINISTRATOR	26	0.25
ADMINISTRATIVE ASSISTANT	18	1.00
PART-TIME STAFF		0.43
FY19-20 BUDGET		19.68
FY18-19 BUDGET		19.25

Fund 101

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.09	INTERFUND TRNSF-HOTEL/MOTEL	TRANSFER IN	(78,700)	(75,800)	(75,800)	(75,800)	(68,000)
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRANSFER IN	(1,876,023)	(1,993,573)	(1,993,573)	(1,936,531)	(1,922,619)
6-000-602.03	INTERFUND TRNF-AIRPORT	TRANSFER OUT	-	57,577	57,577	43,008	22,500
6-000-602.18	INTERFUND TRNSF-2014 CAP PRJ	TRANSFER IN	(13,640)	-	-	-	-
6-000-602.33	INTERFUND TRNSF-COURT TECH/	TRANSFER IN	(18,583)	(20,000)	(20,000)	(19,690)	(20,000)
6-000-602.40	INTERFUND TRNSF-VERF FUND	TRANSFER OUT	-	-	-	-	351,984
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJ	TRANSFER OUT	-	-	-	-	1,000,000
6-000-603.00	INTERFUND TRNF-GAS	TRANSFER IN	(392,038)	(419,705)	(419,705)	(403,449)	(407,317)
6-000-604.00	INTERFUND TRNF-WATER	TRANSFER IN	(401,921)	(433,012)	(433,012)	(417,973)	(376,869)
6-000-605.00	INTERFUND TRNF-SEWER	TRANSFER IN	(254,236)	(273,922)	(273,922)	(264,421)	(238,086)
6-000-606.00	INTERFUND TRNF-SANITATION	TRANSFER IN	(338,198)	(362,067)	(362,067)	(348,043)	(351,380)
6-000-623.40	INTERFUND TRNSF-PARKS CAPITA	TRANSFER OUT	-	-	-	12,284	-
6-000-625.00	INTERFUND TRNSF-BCDC	COMP UNIT	(95,550)	(166,500)	(166,500)	(45,009)	(186,500)
6-000-662.00	INTERFUND TRNSF-EQUIPMENT F	TRANSFER OUT	211,014	-	425,000	425,000	-
6-000-683.00	OTHER SOURCE-BOND PROCEEDS	BOND PROCEEDS	-	-	-	-	(1,000,000)
TOTAL TRANSFERS			<u>(3,257,875)</u>	<u>(3,687,002)</u>	<u>(3,262,002)</u>	<u>(3,030,624)</u>	<u>(3,196,287)</u>

General Fund

Overview	<p>Fund Descriptions</p> <hr/>
<p>General Fund Sub-Funds</p>	<p>There are eight (8) sub-funds to the General Fund that are used to track revenues, such as grants and donations, with specific allowable expenditure uses; excess reserves spending for non-routine, major maintenance, IT and capital equipment; FEMA flood-related projects; and hotel/motel revenues used on events and activities that increase overnight stays in City hotels.</p>
	<p>222 Police Department Grants Fund This sub-fund is used to account for grant revenues for police department programs and activities, such as the Selective Traffic Enforcement Program (STEP) Grant.</p>
	<p>225 Motorcycle/PD Equipment Fund This sub-fund is used to account for various grant revenues specifically designated for police motorcycles and other police department equipment such as vests and body armor.</p>
	<p>226 Public Safety Training/Grant Fund This sub-fund is used to account for training from Law Enforcement Officer Standards and Education (LEOSE) fund allocations from the State for the police and fire departments.</p>
	<p>227 FEMA Disaster Relief Fund This sub-fund is used to account for reimbursements received from the Federal Emergency Management Agency related to expenses incurred due to declared states of emergency. This is currently used to account for General Government projects related to the April and May 2016 flooding events and Hurricane Harvey.</p>
	<p>232 Donations Fund This sub-fund is used to account for donations received for various City departments for specific purposes or activities. Donations are tracked to ensure they are used per donor’s wishes.</p>
	<p>235 Fire Department Grants Fund This sub-fund is used to account for grant revenues for fire department training, programs, and activities.</p>
	<p>236 Capital/Non-Routine Items Fund This sub-fund is used to account for General Fund capital and large dollar non-routine purchases.</p>
<p>249 Tourism and Marketing Fund This sub-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.</p>	
Sub-Funds	

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	9,642	15,000	15,000	8,496	11,996
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	9,642	15,000	15,000	8,496	11,996
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	9,642	15,000	15,000	8,496	11,996
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	9,642	15,000	15,000	8,496	11,996
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

Police Department Grants Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	9,642	15,000	15,000	8,496	11,996
TOTAL OPERATING AND NON-OPERATING REVENUES			9,642	15,000	15,000	8,496	11,996

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-102.00	OVERTIME PAY	PUBLIC SAFETY	9,642	15,000	15,000	8,496	11,996
TOTAL EXPENDITURES			9,642	15,000	15,000	8,496	11,996

Police Department Grants Fund

Fund 222

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	2,600	2,600	25,455	2,822
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	-	2,600	2,600	25,455	2,822
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	2,600	2,600	25,455	2,822
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	2,600	2,600	25,455	2,822
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

Motorcycle/PD Equipment Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	-	2,600	2,600	25,455	2,822
TOTAL OPERATING AND NON-OPERATING REVENUES			-	2,600	2,600	25,455	2,822

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-208.00	CLOTHING/PERS PROTECTIVE	PUBLIC SAFETY	-	2,600	2,600	25,455	2,822
TOTAL EXPENDITURES			-	2,600	2,600	25,455	2,822

Motorcycle/PD Equipment Fund

Fund 225

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	3,687	3,600	3,600	9,099	3,600
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	3,687	3,600	3,600	9,099	3,600
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	2,950	3,600	3,600	8,360	2,900
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	2,950	3,600	3,600	8,360	2,900
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	737	-	-	739	700
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	737	-	-	739	700
FUND BALANCES - BEGINNING	1,123	1,860	1,860	1,860	2,599
NET CHANGE IN FUND BALANCE	737	-	-	739	700
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	1,860	1,860	1,860	2,599	3,299

(1) UNASSIGNED - - - - -

Public Safety Training/Grant Fund

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	3,687	3,600	3,600	9,099	3,600
TOTAL OPERATING AND NON-OPERATING REVENUES			3,687	3,600	3,600	9,099	3,600

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-102.00	OVERTIME PAY	PUBLIC SAFETY	2,516	2,900	2,900	2,910	2,900
5-100-103.00	OASDI/MEDICARE	PUBLIC SAFETY	192	-	-	-	-
5-100-103.02	MATCHING RETIREMENT	PUBLIC SAFETY	242	-	-	-	-
5-100-908.00	SEMINARS/MEMBERSHIP/TR	PUBLIC SAFETY	-	-	-	5,450	-
5-100-908.52	SEMINARS/MEMBERSHIP/TR	PUBLIC SAFETY	-	700	700	-	-
TOTAL EXPENDITURES			2,950	3,600	3,600	8,360	2,900

Public Safety Training/Grant Fund

Fund 226

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	296,048	2,341,381	2,341,381	138,431	2,129,360
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	41,988	-	-	-	-
TOTAL REVENUES	338,036	2,341,381	2,341,381	138,431	2,129,360
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	418	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	355,858	1,294,158	1,294,158	203,715	1,335,217
PUBLIC SAFETY	39,575	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	1,005,376	1,629,488	1,629,488	113,253	962,039
TOTAL EXPENDITURES	1,401,227	2,923,646	2,923,646	316,968	2,297,256
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(1,063,191)	(582,265)	(582,265)	(178,537)	(167,896)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	654,299	-	-	1,115,678	61,001
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	1,500,000	1,500,000	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	53,341	-	-	-	-
TOTAL OTHER FINANCING	707,640	1,500,000	1,500,000	1,115,678	61,001
NET REV, EXP, & OTHER	(355,551)	917,735	917,735	937,141	(106,895)
FUND BALANCES - BEGINNING	(519,894)	(875,445)	(875,445)	(875,445)	61,696
NET CHANGE IN FUND BALANCE	(355,551)	917,735	917,735	937,141	(106,895)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	(875,445)	42,290	42,290	61,696	(45,199)
(1) UNASSIGNED	(875,445)	42,290	42,290	61,696	(45,199)

FEMA Disaster Relief Fund

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-530.00	INSURANCE PROCEEDS	INSURANCE PRO	53,341	-	-	-	-
4-533.00	GRANT REVENUE-FEMA	INTERGOV	296,048	1,169,722	1,169,722	138,431	193,560
4-534.00	GRANT REVENUE	INTERGOV	-	1,171,659	1,171,659	-	1,935,800
4-590.00	MISCELLANEOUS REVENUES	MISC	41,988	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			391,377	2,341,381	2,341,381	138,431	2,129,360

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AUDITS/CONSULTANTS FEES	HWYS & STREETS	134,770	126,746	126,746	128,138	99,770
5-100-450.00	OTHER SERVICES	GENERAL GOVT	418	-	-	-	-
5-100-450.50	OTHER SERVICES-COMM TOV	PUBLIC SAFETY	39,575	-	-	-	-
5-100-703.00	STREETS/INLETS/CURBS	HWYS & STREETS	221,088	1,167,412	1,167,412	75,577	1,235,447
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	980,516	1,515,888	1,515,888	23,853	926,219
5-100-815.44	PARK IMPROV-HP TRAIL/FP B	CAPITAL OUTLAY	24,860	113,600	113,600	89,400	35,820
TOTAL EXPENDITURES			1,401,227	2,923,646	2,923,646	316,968	2,297,256

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.17	INTERFUND TRNSF-2017 CAP	TRANSFER IN	(654,299)	-	-	-	-
6-000-602.37	INTERFUND TRNSF-STRTS & C	TRANSFER IN	-	-	-	(1,115,678)	(61,001)
6-000-683.00	OTHER SOURCES-BOND PROC	DEBT ISSUANCE	-	(1,500,000)	(1,500,000)	-	-
TOTAL TRANSFERS			(654,299)	(1,500,000)	(1,500,000)	(1,115,678)	(61,001)

Fund 227

FEMA Disaster Relief Fund

Financial Statement

Donations Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	173,242	95,500	95,500	94,581	75,500
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	173,242	95,500	95,500	94,581	75,500
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	40,898	5,500	5,500	6,750	3,000
GENERAL GOVERNMENT	50,915	7,500	7,500	50,000	35,000
HEALTH AND WELFARE	16,854	2,000	2,000	6,704	5,000
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	7,469	16,000	16,000	-	2,000
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	7,414	-	-	56,500	40,000
TOTAL EXPENDITURES	123,550	31,000	31,000	119,954	85,000
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	49,692	64,500	64,500	(25,373)	(9,500)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(46,065)	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(46,065)	-	-	-	-
NET REV, EXP, & OTHER	3,627	64,500	64,500	(25,373)	(9,500)
FUND BALANCES - BEGINNING	255,192	258,819	258,819	258,819	233,446
NET CHANGE IN FUND BALANCE	3,627	64,500	64,500	(25,373)	(9,500)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	258,819	323,319	323,319	233,446	223,946
(1) UNASSIGNED	167,660	167,660	167,660	167,660	167,660

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-529.25	DONATIONS-DOWNTOWN IV	DONATIONS	71,140	35,000	35,000	40,143	35,000
4-529.44	DONATIONS-PARKS DEPARTM	DONATIONS	-	-	-	1,000	-
4-529.46	DONATIONS/MEMORIALS-LIB	DONATIONS	29,367	20,000	20,000	10,338	10,000
4-529.53	DONATIONS-A SHELTER ENHA	DONATIONS	10,000	10,000	10,000	-	-
4-529.97	DONATIONS-FIRE DEPARTME	DONATIONS	2,500	500	500	1,000	500
4-529.98	DONATIONS-POLICE DEPARTI	DONATIONS	26,600	20,000	20,000	27,100	20,000
4-529.99	DONATIONS-ANIMAL SHELTE	DONATIONS	33,635	10,000	10,000	15,000	10,000
TOTAL OPERATING AND NON-OPERATING REVENUES			173,242	95,500	95,500	94,581	75,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-208.00	CLOTHING/PERS PROT EQUIP	PUBLIC SAFETY	1,034	5,000	5,000	-	-
5-100-208.52	CLOTHING/PER PROT EQUIP-I	PUBLIC SAFETY	2,500	-	-	-	-
5-100-212.46	COMPUTER SUPPLIES-LIBRAR	CULTURE & REC	9,374	5,000	5,000	966	500
5-100-214.00	LIBRARY READING PROGRAM	CULTURE & REC	1,050	-	-	1,625	-
5-100-224.00	LIBRARY CIRCULATION ITEMS	CULTURE & REC	1,410	-	-	-	-
5-100-230.00	AMMO/GUN/TASER/MISC	PUBLIC SAFETY	-	5,000	5,000	-	-
5-100-250.02	OTHER SUPPLIES - FIRE	PUBLIC SAFETY	-	1,000	1,000	-	1,000
5-100-250.03	OTHER SUPPLIES - POLICE	PUBLIC SAFETY	362	5,000	5,000	-	1,000
5-100-250.04	OTHER SUPPLIES - ANIMAL SH	HEALTH/WELF	1,499	2,000	2,000	2,500	2,000
5-100-250.06	OTHER SUPPLIES-AQUATICS	CULTURE & REC	1,774	-	-	-	-
5-100-250.46	OTHER SUPPLIES-LIBRARY	CULTURE & REC	8,564	500	500	2,800	2,500
5-100-409.54	ADVERTISEMENTS/LEGAL NO	HEALTH/WELF	1,135	-	-	3,000	3,000
5-100-416.00	VETERNARIAN SERVICES-A SH	HEALTH/WELF	6,047	-	-	1,169	-
5-100-450.54	OTHER SERVICES-ANIMAL SEF	HEALTH/WELF	-	-	-	35	-
5-100-702.46	BUILDINGS-LIBRARY	CULTURE & REC	1,150	-	-	-	-
5-100-714.54	RADIOS/RADAR/VID CAM-A S	HEALTH/WELF	6,260	-	-	-	-
5-100-715.44	OTHER CAPITAL-PARKS	CULTURE & REC	1,750	-	-	-	-
5-100-715.46	OTHER CAPITAL-LIBRARY	CULTURE & REC	13,913	-	-	1,359	-
5-100-715.51	OTHER CAPITAL-POLICE	PUBLIC SAFETY	3,573	-	-	-	-
5-100-715.54	OTHER CAPITAL-ANIMAL SHE	HEALTH/WELF	1,913	-	-	-	-
5-100-715.55	OTHER CAPITAL-AQUATICS	CULTURE & REC	1,913	-	-	-	-
5-100-813.51	VEHICLES/LARGE EQUIPMENT	CAPITAL OUTLAY	-	-	-	-	30,000
5-100-815.54	OTHER CAPITAL-ANIMAL SHE	CAPITAL OUTLAY	7,414	-	-	56,500	10,000
5-100-959.00	MAIN ST INCENTIVE GRANT A	GENERAL GOVT	-	2,500	2,500	-	-
5-100-959.10	DOWNTOWN IMPROVEMENT	GENERAL GOVT	50,915	5,000	5,000	50,000	35,000
TOTAL EXPENDITURES			123,550	31,000	31,000	119,954	85,000

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.14	INTERFUND TRNSF-CAP LEAS	TRANSFER OUT	37,368	-	-	-	-
6-000-662.00	INTERFUND TRNSF-EQUIPME	TRANSFER OUT	8,697	-	-	-	-
TOTAL TRANSFERS			46,065	-	-	-	-

Donations Fund

Fund 232

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	2,710	1,800	1,800	1,725	1,800
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	2,710	1,800	1,800	1,725	1,800
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	2,710	1,800	1,800	1,725	1,800
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	2,710	1,800	1,800	1,725	1,800
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

Fire Department Grants Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	2,710	1,800	1,800	1,725	1,800
TOTAL OPERATING AND NON-OPERATING REVENUES			2,710	1,800	1,800	1,725	1,800

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-209.00	EDUCATIONAL	PUBLIC SAFETY	2,710	1,800	1,800	1,725	1,800
TOTAL EXPENDITURES			2,710	1,800	1,800	1,725	1,800

Fire Department Grants Fund

Fund 235

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	10,350	-	-	-	-
GENERAL GOVERNMENT	148,792	14,014	14,014	35,814	94,579
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	33,573	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	605,168	222,000	647,000	612,821	-
TOTAL EXPENDITURES	797,883	236,014	661,014	648,635	94,579
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(797,883)	(236,014)	(661,014)	(648,635)	(94,579)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	219,711	25,000	450,000	425,000	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	219,711	25,000	450,000	425,000	-
NET REV, EXP, & OTHER	(578,172)	(211,014)	(211,014)	(223,635)	(94,579)
FUND BALANCES - BEGINNING	896,386	318,214	318,214	318,214	94,579
NET CHANGE IN FUND BALANCE	(578,172)	(211,014)	(211,014)	(223,635)	(94,579)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	318,214	107,200	107,200	94,579	-

(1) UNASSIGNED 318,214 107,200 107,200 94,579 -

Capital/Non-Routine Items Fund

DEPT 100

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-450.00	OTHER SERVICES	GENERAL GOVT	2,500	14,014	14,014	35,814	29,410
5-100-702.00	BUILDINGS/BUILDING IMPRO	GENERAL GOVT	-	-	-	-	65,169
5-100-702.31	BUILDINGS-MAINTENANCE	GENERAL GOVT	99,777	-	-	-	-
5-100-702.49	BUILDINGS-AQUATICS	CULTURE & REC	10,350	-	-	-	-
5-100-702.52	BUILDINGS/BLDG IMPROV-FII	PUBLIC SAFETY	33,573	-	-	-	-
5-100-712.72	OFFICE FURN/EQUIP-IT DEPT	GENERAL GOVT	35,318	-	-	-	-
5-100-715.00	OTHER CAPITAL	GENERAL GOVT	11,197	-	-	-	-
5-100-810.31	MACHINERY/EQUIPMENT-M/	CAPITAL OUTLAY	16,573	-	-	-	-
5-100-812.22	OFFICE FURN/EQUIPMENT-DI	CAPITAL OUTLAY	10,563	-	-	-	-
5-100-813.22	VEHICLES-DEV SVCS/CODE EN	CAPITAL OUTLAY	21,082	-	-	-	-
5-100-813.31	VEHICLES-MAINT DEPT	CAPITAL OUTLAY	29,487	-	-	-	-
5-100-813.44	VEHICLES/LARGE EQUIPMENT	CAPITAL OUTLAY	78,050	43,000	43,000	42,613	-
5-100-813.51	VEHICLES-POLICE DEPT	CAPITAL OUTLAY	189,980	-	425,000	421,082	-
5-100-813.54	VEHICLES-ANIMAL CONTROL	CAPITAL OUTLAY	-	52,000	52,000	51,193	-
5-100-815.00	OTHER CAPITAL-FIRE	CAPITAL OUTLAY	18,370	52,000	52,000	55,783	-
5-100-815.25	OTHER CAPITAL-MAIN ST	CAPITAL OUTLAY	212,038	25,000	25,000	-	-
5-100-815.41	OTHER CAPITAL-STREETS	CAPITAL OUTLAY	29,025	-	-	-	-
5-100-815.51	OTHER CAPITAL-POLICE	CAPITAL OUTLAY	-	50,000	50,000	42,150	-
TOTAL OPERATING AND NON-OPERATING REVENUES			797,883	236,014	661,014	648,635	94,579

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	(211,014)	-	(425,000)	(425,000)	-
6-000-623.20	INTERFUND TRNSF-DONATIO	TRANSFER IN	(8,697)	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC	TRANSFER IN	-	(25,000)	(25,000)	-	-
TOTAL EXPENDITURES			(219,711)	(25,000)	(450,000)	(425,000)	-

Capital/Non-Routine Items Fund

Fund 236

Financial Statement

Tourism and Marketing Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	70,507	41,200	41,200	114,248	172,800
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	2,618	-	-	1,157	1,000
MISCELLANEOUS	-	-	-	352	500
TOTAL REVENUES	73,125	41,200	41,200	115,757	174,300
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	169,447	611,400	601,400	655,287	785,300
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	169,447	611,400	601,400	655,287	785,300
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(96,322)	(570,200)	(560,200)	(539,530)	(611,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	172,651	570,200	560,200	560,200	611,000
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	172,651	570,200	560,200	560,200	611,000
NET REV, EXP, & OTHER	76,329	-	-	20,670	-
FUND BALANCES - BEGINNING	105,842	182,171	182,171	182,171	202,841
NET CHANGE IN FUND BALANCE	76,329	-	-	20,670	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	182,171	182,171	182,171	202,841	202,841

(1) UNASSIGNED 13,357 13,357 13,357 13,357 13,357

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-518.00	RENTAL INCOME-BULLOCK B/	CHGS FOR SVCS	25,400	20,000	20,000	26,550	20,000
4-518.10	RENTAL INCOME-THEATER	CHGS FOR SVCS	7,500	5,000	5,000	6,540	5,000
4-518.20	RENTAL INCOME-BALLROOM	CHGS FOR SVCS	-	-	-	-	15,000
4-519.00	CULTURAL ARTS REVENUE	CHGS FOR SVCS	26,453	15,000	15,000	49,786	90,000
4-522.00	ADV REVENUE-VISITORS GUI	CHGS FOR SVCS	10,165	-	-	23,435	35,000
4-522.10	ADV REVENUE-CO-OP ADS	CHGS FOR SVCS	-	-	-	1,400	2,800
4-529.20	DONATIONS	DONATIONS	2,618	-	-	157	-
4-531.00	VISITOR CENTER ITEM SALES	DONATIONS	-	-	-	1,000	1,000
4-590.00	MISCELLANEOUS REVENUES	MISC	-	-	-	352	500
4-740.10	CONCESSION REVENUE	CHGS FOR SVCS	988	1,200	1,200	6,537	5,000
TOTAL OPERATING AND NON-OPERATING REVENUES			73,124	41,200	41,200	115,757	174,300

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-101.00	SALARIES & WAGES	CULTURE & REC	8,473	135,520	135,520	91,011	183,291
5-100-102.00	OVERTIME PAY	CULTURE & REC	17	-	-	500	-
5-100-103.00	OASDI/MEDICARE	CULTURE & REC	651	10,373	10,373	6,944	14,052
5-100-103.02	MATCHING RETIREMENT	CULTURE & REC	-	11,458	11,458	7,442	13,128
5-100-105.00	LONGEVITY PAY	CULTURE & REC	-	-	-	138	273
5-100-106.00	MEDICAL INSURANCE	CULTURE & REC	-	40,386	40,386	14,538	26,011
5-100-106.01	LIFE INSURANCE	CULTURE & REC	-	427	427	196	485
5-100-106.02	LONG TERM DISABILITY	CULTURE & REC	-	237	237	108	269
5-100-107.00	WORKERS' COMPENSATION	CULTURE & REC	131	684	684	275	372
5-100-116.00	SALARIES/WAGES CONTINGE	CULTURE & REC	-	-	-	-	2,782
5-100-204.00	POSTAGE	CULTURE & REC	256	200	200	3,000	3,000
5-100-205.00	OFFICE SUPPLIES	CULTURE & REC	-	-	-	192	200
5-100-206.00	EMPLOYEE RELATIONS	CULTURE & REC	-	-	-	119	200
5-100-207.00	REPRODUCTION & PRINTING	CULTURE & REC	-	-	-	3,283	1,400
5-100-212.00	COMPUTER EQUIPMENT & SL	CULTURE & REC	4,767	100	100	100	3,100
5-100-213.00	COMMUNICATIONS EQUIPMI	CULTURE & REC	701	-	-	-	-
5-100-216.00	RESALE ITEMS-CONCESSIONS	CULTURE & REC	290	300	300	8,056	8,000
5-100-216.20	RESALE ITEMS-VISITOR CENTE	CULTURE & REC	-	-	-	1,441	1,250
5-100-216.30	RESALE ITEMS-BEER/WINE	CULTURE & REC	-	-	-	750	750
5-100-221.00	SAFETY/FIRST AID SUPPLIES	CULTURE & REC	-	-	-	18	-
5-100-250.00	OTHER SUPPLIES	CULTURE & REC	506	800	800	1,491	500
5-100-312.00	BUILDINGS/APPLIANCES	CULTURE & REC	4,304	3,500	3,500	17,985	3,500
5-100-350.00	OTHER MAINTENANCE	CULTURE & REC	-	-	-	3,000	-
5-100-401.00	ELECTRICAL	CULTURE & REC	16,929	17,000	17,000	17,000	15,900
5-100-402.00	AUDITS/CONSULTANT FEES	CULTURE & REC	12,000	-	-	36,139	-
5-100-403.00	TELEPHONE	CULTURE & REC	-	-	-	2,572	5,380

Fund 249

Tourism and Marketing Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-404.00	GAS	CULTURE & REC	1,642	1,700	1,700	1,880	2,000
5-100-405.00	WATER	CULTURE & REC	1,130	1,200	1,200	1,130	1,130
5-100-406.00	SEWER	CULTURE & REC	216	220	220	216	217
5-100-406.50	GARBAGE	CULTURE & REC	367	375	375	372	373
5-100-408.00	RENTALS & LEASES	CULTURE & REC	26,208	42,607	42,607	79,194	38,326
5-100-409.00	ADVERTISING & PROMOTION	CULTURE & REC	20,516	200,000	190,000	203,000	247,000
5-100-409.50	VISITOR GUIDE EXPENSE	CULTURE & REC	1,905	-	-	30,975	35,000
5-100-415.00	JANITORIAL SERVICES	CULTURE & REC	6,088	6,000	6,000	6,000	7,000
5-100-424.00	SERVICE CONTRACTS	CULTURE & REC	1,607	38,000	38,000	22,230	30,500
5-100-450.00	OTHER SERVICES	CULTURE & REC	1,041	710	710	16,875	12,000
5-100-715.00	OTHER CAPITAL	CULTURE & REC	3,663	-	-	5,250	-
5-100-908.00	SEMINARS/MEMBERSHIP/TR	CULTURE & REC	-	58,400	58,400	9,000	47,300
5-100-908.10	MILEAGE	CULTURE & REC	118	-	-	1,000	-
5-100-910.00	BOARD/CMITTEE/VLNTR REL	CULTURE & REC	540	-	-	1,200	2,000
5-100-924.00	CONTINGENCY	CULTURE & REC	-	20,203	20,203	-	-
5-100-949.10	CULTURAL ARTS EXPENSE	CULTURE & REC	53,199	15,000	15,000	57,742	72,611
5-100-949.20	FACILITY RENTAL EXPENSE	CULTURE & REC	1,577	6,000	6,000	2,000	6,000
5-100-950.00	OTHER SUNDRY	CULTURE & REC	607	-	-	925	-
TOTAL OPERATING AND NON-OPERATING REVENUES			169,449	611,400	601,400	655,287	785,300

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.09	INTERFUND TRNSF-HOTEL/M	TRANSFER IN	(172,651)	(570,200)	(560,200)	(560,200)	(611,000)
TOTAL TRANSFERS			(172,651)	(570,200)	(560,200)	(560,200)	(611,000)

Personnel

POSITION TITLE	SALARY GRADE	FTES
GROUP SALES MANAGER	26	1.00
DESTINATION & EVENT SPECIALIST	22	1.00
VISITOR CENER COORDINATOR	18	1.00
PART-TIME STAFF		1.63
		<u>4.63</u>
FY18-19 BUDGET		3.92

Overview

General Fund Consolidated Financial Statement

General Fund: Consolidated with Sub-Funds

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	11,890,826	12,270,841	12,270,841	12,241,090	12,936,484
LICENSES AND PERMITS	132,133	152,241	152,241	138,210	147,328
INTERGOVERNMENTAL	624,235	2,701,557	2,701,557	588,478	2,524,004
CHARGES FOR SERVICES	584,017	614,508	614,508	707,894	777,651
FINES AND FORFEITURES	657,615	779,963	779,963	619,431	659,846
INVESTMENT INCOME	99,027	81,000	81,000	134,800	135,000
PMT FROM BCDC	95,550	166,500	166,500	45,009	186,500
CONTRIBU/DONATIONS	175,860	95,500	95,500	95,738	76,500
MISCELLANEOUS	251,319	217,266	217,266	182,354	328,706
TOTAL REVENUES	14,510,582	17,079,376	17,079,376	14,753,004	17,772,019
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	3,288,381	4,066,004	4,092,340	4,038,025	4,307,226
GENERAL GOVERNMENT	6,116,274	6,219,700	6,151,364	6,123,380	6,127,157
HEALTH AND WELFARE	579,314	590,089	590,089	629,731	620,228
HIGHWAYS/STREETS	1,397,810	2,575,803	2,575,803	1,400,505	2,421,269
PUBLIC SAFETY	6,236,083	6,473,073	6,473,073	6,290,897	7,151,162
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	1,778,475	2,054,188	2,511,188	1,076,542	1,047,039
TOTAL EXPENDITURES	19,396,337	21,978,857	22,393,857	19,559,080	21,674,081
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	(4,885,755)	(4,899,481)	(5,314,481)	(4,806,076)	(3,902,062)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	4,420,000	4,173,279	4,588,279	5,566,785	4,056,272
TRANSFERS OUT	(257,079)	(57,577)	(482,577)	(480,292)	(1,374,484)
ISSUANCE OF DEBT	-	1,500,000	1,500,000	-	1,000,000
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	47,212	55,000	55,000	12,734	10,000
TOTAL OTHER FINANCING	4,210,133	5,670,702	5,660,702	5,099,227	3,691,788
NET REV, EXP, & OTHER	(675,622)	771,221	346,221	293,151	(210,274)
FUND BALANCES - BEGINNING	5,258,240	4,585,363	4,585,363	4,585,363	4,878,514
NET CHANGE IN FUND BALANCE	(675,622)	771,221	346,221	293,151	(210,274)
ACCRUED COMP	2,745	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	4,585,363	5,356,584	4,931,584	4,878,514	4,668,240
(1) UNASSIGNED	4,123,667	4,830,388	4,405,388	4,420,782	4,219,308
DAYS RESERVES	99.1	108.1	96.1	111.6	85.6

Total

Capital Plan

General Fund capital assets include expenditures associated with the acquisition of real estate and the acquisition or replacement of buildings, building components (e.g. HVAC, roofs), major software and hardware, equipment, vehicles, fencing, street reconstruction and extensions, etc. Items must have a useful life of more than a year and a per item cost of \$15,000 or more. General Fund capital assets may be revenue funded (Fund 101), FEMA funded (Fund 227), donations funded (Fund 232), excess reserve funded (Fund 236), debt funded (Fund 118), VEF funded (Fund 240) or some combination of these.

Capital funded through tax-supported debt is limited by the Debt Limits set in the City's Debt Policy (see Appendix). Like other cities, growing personnel and other operating costs coupled with tax and affordability issues, challenge the City's ability to maintain its current infrastructure and assets on-hand. This results in higher budgetary maintenance costs created by trying to extend versus replace assets. For vehicles and large equipment, short-term financing is sometimes used to update fleet. This financing factors into the City's debt limit and reduces the City's ability to issue long-term debt for larger capital projects. 2016 storm damage capital projects have been a special budget challenge because of wait time on FEMA approval and City (advance) funding required before FEMA reimbursements.

REVENUE FUNDED - FUND 101		FY18	FY19		FY19	FY20
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-801.00	Site Assessment Property	-	-	-	22,245	-
141-803.00	Street Rehab	142,847	202,700	202,700	202,700	-
144-813.00	Park Mower	-	-	32,000	31,843	-
144-815.00	Fireman's Park Parking Lot	-	-	-	4,187	-
148-815.00	Airport Generator	-	-	-	32,993	-
149-815.00	Aquatics Parking Lot	17,670	-	-	-	-
151-815.00	Police Gun Range Pad	-	-	-	-	45,000
Total		160,517	202,700	234,700	293,968	45,000

FEMA FUNDED - SUB-FUND 227		FY18	FY19		FY19	FY20
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-803.00	Drainage Projects-Storms	980,516	1,515,888	1,515,888	23,853	926,219
100-815.44	Parks Projects-Storms	24,860	113,600	113,600	89,400	35,820
Subtotal		1,005,376	1,629,488	1,629,488	113,253	962,039
Debt Proceeds*		(654,299)	(1,500,000)	(1,500,000)	(1,115,678)	(61,001)
Total Grant/Reserve Funded		351,077	129,488	129,488	(1,002,425)	901,038

* Debt proceeds to reimburse for City portion of FEMA projects and FEMA denied projects with principal and interest payments budgeted in Fund 118 Debt Service Fund.

Capital Plan

Capital Plan (continued)

General Fund

		FY18	FY19		FY19	FY20
DONATIONS SUB-FUND - FUND 232		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-813.51	Police LPR Trailer	-	-	-	-	30,000
100-815.54	Pet Adoption Fence/Cov	7,414	-	-	56,500	-
100-815.54	Animal Shelter	-	-	-	-	10,000
	Total	7,414	-	-	56,500	40,000

		FY18	FY19		FY19	FY20
EXCESS RESERVES - SUB-FUND 236		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-810.31	Main Dept	16,573	-	-	-	-
100-812.22	Dev Svc Vehicle	10,563	-	-	-	-
100-813.22	Dev Svc Vehicle	21,082	-	-	-	-
100-813.31	Maint Dept Vehicle	29,487	-	-	-	-
100-813.44	Parks Dept					
	> Mowers	26,700	43,000	43,000	42,613	-
	> Tractor	26,250	-	-	-	-
	> Pickup Truck	25,100	-	-	-	-
100-813.51	Police Vehicles	189,980	-	425,000	421,082	-
100-813.54	Animal Control Vehicle	-	52,000	52,000	51,193	-
100-815.00	City Hall Sign	18,370	-	-	-	-
100-815.00	Fire Dept Fence/Gate	-	52,000	52,000	55,783	-
100-815.25	Main St Signage/Green	212,038	25,000	25,000	-	-
100-815.41	Street Dept Fence	29,025	-	-	-	-
100-815.51	Police Covered Parking	-	50,000	50,000	42,150	-
	Subtotal	605,168	222,000	647,000	612,821	-
	Hotel/Motel Funding	(212,038)	(25,000)	(25,000)	-	-
	Total	393,130	197,000	622,000	612,821	-

The following capital plan is unfunded. Potential funding sources are noted.

PROGRAM	FUNDING	FORECAST				
		FY21	FY22	FY23	FY24	FY25
Streets Rebuild	Bonds	2,560,000	2,470,000	2,400,000	2,550,000	2,250,000
Streets Improvement	Bonds	5,100,000	-	-	-	-
Vehicles/Equipment Replacement	VERF	982,200	1,495,000	1,140,700	847,900	1,140,400
Facilities	Revenue/ Excess/Bonds	31,300	438,800	204,700	378,600	485,600
	TOTAL	8,673,500	4,403,800	3,745,400	3,776,500	3,876,000

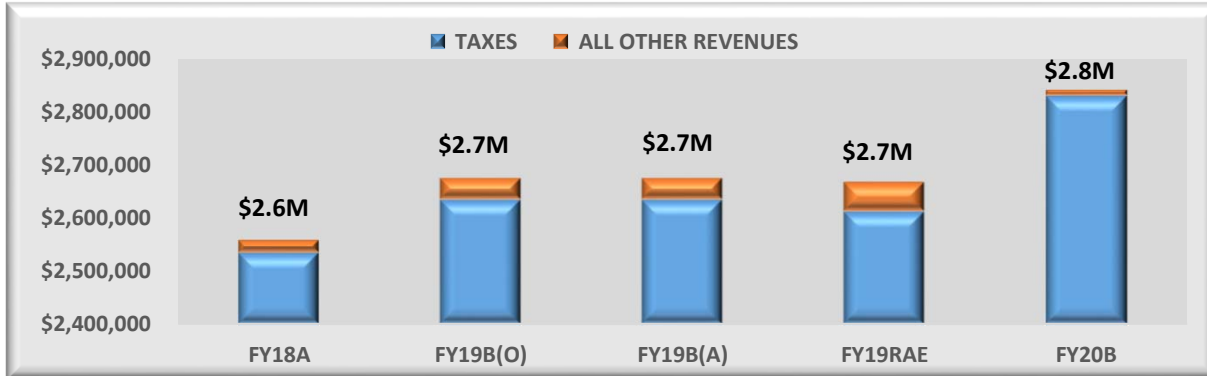
Fund 101

Fund Description

The Debt Service Fund (Fund 118) is a governmental fund of the City, used to accumulate monies and account for all payments of principal, interest, and other related costs on long-term general obligation debt and capital leases of the City.

Revenues

Revenues for FY19-20 are projected at \$2.8 million. This is an increase of \$172,565 or 6.5 percent over FY19 RAE (Revised Annual Estimate) and \$165,518 or 6.2 percent over FY18-19 Budget.



Over 99 percent (\$2.8 million) of General Fund revenues comes from property taxes. Revenue assumptions include:

- Property tax revenue based on \$1,454,612,209 in valuations, maintaining current I&S tax rate at \$0.1940 per \$100 valuation with a 100 percent collection rate.

Expenditures

Budgeted expenditures are \$2.9 million. This is a decrease of \$1,748,446 (37.5 percent) and \$1,521,836 (34.3 percent) over FY18-19 RAE and Budget, respectively. Budget drivers include:

- Issuing \$3.45 million in 20-year certificates of obligation for:
 - \$1.1 million for Old Chappell Hill Road;
 - \$1.4 million for Salem Road;
 - \$605,000 for in-house street reconstruction;
 - \$345,000 for other street improvements;
- Issuing up to \$1.0 million in 3-7 year short-term notes or capital leases for vehicles/equipment; and
- Issuing \$1.0 million in pass-through debt to BCDC for detention ponds.



Debt Service Fund

Overview

Debt Service Fund

Other Financing Sources/(Uses)

Other financing sources includes \$80,000 in transfers-in from pass-through debt payments from the Brenham Community Development Corporation (BCDC) Capital Project Fund. The budget includes \$1,000,000 in bond proceeds that are transferred to BCDC's Capital Project Fund (Other Financing Uses) for use in the construction of detention ponds. This is conduit debt with principal and interest payments made by BCDC.

Net other financing sources/(uses) is shown on the chart below.



Legal Debt Limit

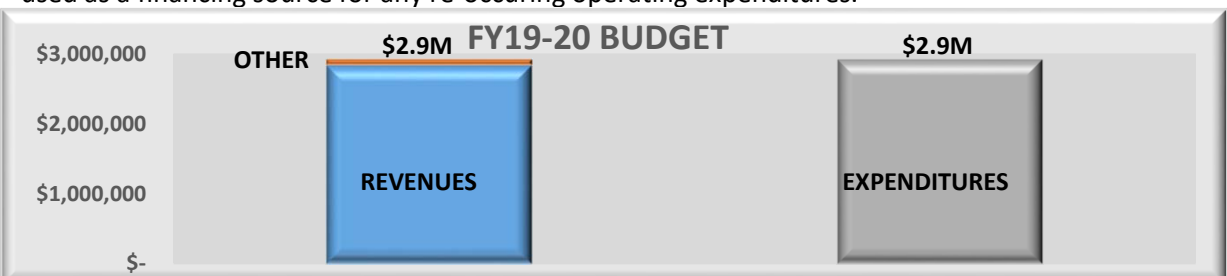
Article XI, Sections 4 and 5 of the Texas Constitution, limits the rate at which a city can levy a property tax. Cities with populations of 5,000 or more, may levy up to \$2.50 per \$100 of valuation. A home-rule city may limit this rate to less than \$2.50 per \$100 of value in its charter. By charter,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

CALCULATION OF LEGAL DEBT MARGIN - OCTOBER 1, 2019

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2019-2020	\$0.3200 per \$100 valuation
Debt Limit Tax Rate per Charter	\$1.3300 per \$100 valuation
Adjusted Tax Base Valuations	\$1,454,612,209
Debt Limit	\$19,346,342
Net Debt Applicable to Limit	\$2,307,369
Legal Debt Margin	\$17,038,973

Balanced Budget

The FY19-20 Budget for the Debt Service Fund (Fund 118) is balanced with revenues and other financing sources/(uses) equal to expenditures. Over 98 percent of revenues, other financing sources/(uses), and expenditures are annually re-occurring and General Fund reserves are not being used as a financing source for any re-occurring operating expenditures.



Fund 118

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	2,534,576	2,634,218	2,634,218	2,612,171	2,828,736
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	35,000	35,000	35,000	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	23,578	5,000	5,000	20,000	11,000
PMT FROM BCDC	436,474	-	-	-	80,000
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	2,994,628	2,674,218	2,674,218	2,667,171	2,919,736
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	668,735	668,247	668,247	677,127	662,430
PRINCIPAL RETIREMENT	4,466,057	3,773,325	3,773,325	3,991,055	2,257,306
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	5,134,791	4,441,572	4,441,572	4,668,182	2,919,736
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(2,140,163)	(1,767,354)	(1,767,354)	(2,001,011)	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	2,216,432	1,750,000	1,750,000	2,310,161	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	2,216,432	1,750,000	1,750,000	2,310,161	-
NET REV, EXP, & OTHER	76,268	(17,354)	(17,354)	309,150	-
FUND BALANCES - BEGINNING	226,949	303,217	303,217	303,217	612,367
NET CHANGE IN FUND BALANCE	76,268	(17,354)	(17,354)	309,150	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	303,217	285,863	285,863	612,367	612,367

Debt Service Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-130.00	PENALTY AND INTEREST/TAX	TAXES	25,809	18,000	18,000	20,729	20,000
4-183.00	TAX RECEIPTS	TAXES	2,508,767	2,616,218	2,616,218	2,591,442	2,808,736
4-184.00	WA COUNTY 290 PROJECT(50	INTERGOV	-	35,000	35,000	35,000	-
4-513.00	INTEREST INCOME	INV INCOME	23,578	5,000	5,000	20,000	11,000
TOTAL OPERATING AND NON-OPERATING REVENUES			2,558,154	2,674,218	2,674,218	2,667,171	2,839,736

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.00	BOND PAYING AGENT FEES	INTEREST/FISCAL	3,613	10,000	10,000	4,297	10,500
5-100-860.32	2006 CAPITAL LEASE PRINCIPAL	PRINCIPAL	-	520,000	520,000	-	-
5-100-860.33	2006 CAPITAL LEASE INTERES	INTEREST/FISCAL	-	238,233	238,233	-	-
5-100-860.34	2006 COB D/S PRINCIPAL	PRINCIPAL	400,000	-	-	520,000	540,000
5-100-860.35	2006 COB D/S INTEREST	INTEREST/FISCAL	240,030	-	-	238,233	213,332
5-100-860.47	2014 CAPITAL LEASE PRIN-ZIP	PRINCIPAL	28,085	28,693	28,693	28,693	-
5-100-860.48	2014 CAPITAL LEASE INT-ZIPP	INTEREST/FISCAL	1,229	621	621	621	-
5-100-860.49	2016 NOTE PAY PRIN-LIB FUR	PRINCIPAL	64,286	64,286	64,286	321,429	-
5-100-860.50	2016 NOTE PAY INT-LIB FURN	INTEREST/FISCAL	8,594	7,168	7,168	7,168	-
5-100-860.51	2017 CAPITAL LEASE PRIN-VE	PRINCIPAL	126,354	129,323	129,323	129,323	132,362
5-100-860.52	2017 CAPITAL LEASE INT-VEH	INTEREST/FISCAL	22,309	19,340	19,340	19,340	16,301
5-100-860.53	2017 NOTE PAY-VRT SERVER	PRINCIPAL	-	27,856	27,856	27,856	28,709
5-100-860.54	2017 NOTE PAY-VRT SERVER	INTEREST/FISCAL	-	2,654	2,654	2,654	1,801
5-100-860.55	2019 NOTE PAY-PS RADIOS PI	PRINCIPAL	-	142,768	142,768	198,355	185,890
5-100-860.56	2019 NOTE PAY-PS RADIOS IN	INTEREST/FISCAL	-	-	-	774	13,239
5-100-860.64	2009 GO REF PRINCIPAL	PRINCIPAL	610,000	-	-	-	-
5-100-860.65	2009 GO REF INTEREST	INTEREST/FISCAL	24,400	-	-	-	-
5-100-860.72	2010 REF D/S PRINCIPAL	PRINCIPAL	-	-	-	-	335,378
5-100-860.73	2010 REF D/S INTEREST	INTEREST/FISCAL	13,415	13,415	13,415	13,415	13,415
5-100-860.74	2011 REF D/S PRINCIPAL	PRINCIPAL	182,782	185,880	185,880	185,880	192,076
5-100-860.75	2011 REF D/S INTEREST	INTEREST/FISCAL	33,141	29,028	29,028	29,028	24,381
5-100-860.76	2011 TAX ANT NOTES PRINCII	PRINCIPAL	185,000	-	-	-	-
5-100-860.77	2011 TAX ANT NOTES INTERE	INTEREST/FISCAL	3,155	-	-	-	-
5-100-860.78	2012 COB D/S PRINCIPAL	PRINCIPAL	80,000	80,000	80,000	80,000	85,000
5-100-860.79	2012 COB D/S INTEREST	INTEREST/FISCAL	31,588	30,588	30,588	30,588	29,388
5-100-860.82	2014 COB D/S PRINCIPAL	PRINCIPAL	110,000	110,000	110,000	110,000	175,000
5-100-860.83	2014 COB D/S INTEREST	INTEREST/FISCAL	101,925	99,725	99,725	99,725	97,525
5-100-860.84	2014 GO REF D/S PRINCIPAL	PRINCIPAL	398,605	446,713	446,713	446,713	111,335
5-100-860.85	2014 GO REF D/S INTEREST	INTEREST/FISCAL	29,934	21,603	21,603	21,603	12,266

Fund 118

Debt Service Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-860.86	2015 GO REF D/S PRINCIPAL	PRINCIPAL	2,160,000	1,750,000	1,750,000	1,750,000	-
5-100-860.87	2015 GO REF D/S INTEREST	INTEREST/FISCAL	56,600	70,000	70,000	70,000	-
5-100-860.88	2016 COB D/S PRINCIPAL	PRINCIPAL	40,945	42,806	42,806	42,806	42,806
5-100-860.89	2016 COB D/S INTEREST	INTEREST/FISCAL	41,150	39,922	39,922	39,922	38,638
5-100-860.92	2017 COB D/S PRINCIPAL	PRINCIPAL	80,000	95,000	95,000	95,000	100,000
5-100-860.93	2017 COB D/S INTEREST	INTEREST/FISCAL	57,653	85,950	85,950	85,950	82,150
5-100-860.94	2019 COB D/S PRINCIPAL	PRINCIPAL	-	150,000	150,000	55,000	55,000
5-100-860.95	2019 COB D/S INTEREST	INTEREST/FISCAL	-	-	-	13,809	44,494
5-100-860.96	2020 COB D/S PRINCIPAL	PRINCIPAL	-	-	-	-	273,750
5-100-860.97	2020 COB D/S INTEREST	INTEREST/FISCAL	-	-	-	-	65,000
TOTAL EXPENDITURES			5,134,791	4,441,572	4,441,572	4,668,182	2,919,736

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-602.14	INTERFUND TRNSF-CAPITAL L	TRANSFER IN	(56,432)	-	-	(7,150)	-
6-000-602.50	INTERFUND TRNSF BCDC-PRII	PMT FRM BCDC	(419,687)	-	-	-	(65,000)
6-000-602.51	INTERFUND TRNSF BCDC-INT	PMT FRM BCDC	(16,787)	-	-	-	(15,000)
6-000-602.90	INTERFUND TRNSF-HWY 290	TRANSFER IN	(2,160,000)	(1,750,000)	(1,750,000)	(2,303,011)	-
TOTAL TRANSFERS			(2,652,906)	(1,750,000)	(1,750,000)	(2,310,161)	(80,000)

Debt Service Fund

Fund 118

Outstanding Debt

YEAR	CAPITAL LEASES	NOTES PAYABLE	GO REFUNDING	CERTIFICATES OF OBLIGATION (1)	OTHER COSTS	TOTAL DEBT COSTS	LESS: PASS THRU DEBT (BCDC) (1)	TOTAL TAX SUPPORTED DEBT
2020	148,663	229,639	688,851	1,842,083	10,500	2,919,736	(80,000)	2,839,736
2021	148,663	229,644	700,859	1,841,376	10,000	2,930,542	(80,000)	2,850,542
2022	148,663	-	217,185	1,863,977	10,000	2,239,825	(80,000)	2,159,825
2023	148,663	-	217,247	1,866,910	10,000	2,242,820	(80,000)	2,162,820
2024	148,663	-	-	1,858,453	10,000	2,017,116	(80,000)	1,937,116
2025	-	-	-	1,870,220	10,000	1,880,220	(80,000)	1,800,220
2026	-	-	-	1,871,976	10,000	1,881,976	(80,000)	1,801,976
2027	-	-	-	1,100,894	10,000	1,110,894	(80,000)	1,030,894
2028	-	-	-	1,115,859	10,000	1,125,859	(80,000)	1,045,859
2029	-	-	-	1,109,612	10,000	1,119,612	(80,000)	1,039,612
2030	-	-	-	1,117,991	10,000	1,127,991	(80,000)	1,047,991
2031	-	-	-	1,122,431	10,000	1,132,431	(80,000)	1,052,431
2032	-	-	-	1,118,011	10,000	1,128,011	(80,000)	1,048,011
2033	-	-	-	999,879	10,000	1,009,879	(80,000)	929,879
2034	-	-	-	992,086	10,000	1,002,086	(80,000)	922,086
2035	-	-	-	700,730	10,000	710,730	(80,000)	630,730
2036	-	-	-	697,039	10,000	707,039	(80,000)	627,039
2037	-	-	-	617,988	10,000	627,988	(80,000)	547,988
2038	-	-	-	439,925	10,000	449,925	(80,000)	369,925
2039	-	-	-	436,838	10,000	446,838	(80,000)	366,838
	743,316	459,283	1,824,142	24,584,278	200,500	27,811,518	(1,600,000)	26,211,518

(1) Certificates of Obligation, Series 2020 included but are only an estimate.

Debt Service Fund

Fund 118

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	(553,011)	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	68,703	20,000	20,000	65,974	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	68,703	20,000	20,000	(487,037)	-
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	68,703	20,000	20,000	(487,037)	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(2,160,000)	(1,750,000)	(1,750,000)	(2,303,011)	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(2,160,000)	(1,750,000)	(1,750,000)	(2,303,011)	-
NET REV, EXP, & OTHER	(2,091,297)	(1,730,000)	(1,730,000)	(2,790,048)	-
FUND BALANCES - BEGINNING	4,881,345	2,790,048	2,790,048	2,790,048	-
NET CHANGE IN FUND BALANCE	(2,091,297)	(1,730,000)	(1,730,000)	(2,790,048)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	2,790,048	1,060,048	1,060,048	-	-

US 290 Pass Thru Finance Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-710.31	TEXSTAR INTEREST	INV INCOME	68,703	20,000	20,000	65,974	-
TOTAL OPERATING AND NON-OPERATING REVENUES			68,703	20,000	20,000	65,974	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.40	PAYMENT TO WASH CO.	INTERGOV	-	-	-	553,011	-
TOTAL EXPENDITURES			-	-	-	553,011	-

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.18	INTERFUND TRNSF-DEBT SER'	TRANSFER OUT	2,160,000	1,750,000	1,750,000	2,303,011	-
TOTAL TRANSFERS			2,160,000	1,750,000	1,750,000	2,303,011	-

US 290 Pass Thru Finance Fund

Fund 290

Fund Descriptions

Other governmental funds are grouped into two categories: special revenue funds and capital project funds. There are individual budgets for five special revenue funds and six capital project funds. A description of each fund follows.

SPECIAL REVENUE FUNDS

109 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.

110 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.

229 Criminal Law Enforcement Fund

This fund is used to account for revenues specifically designated for police department criminal law enforcement. Income is derived from restitution payments and seizures. All expenditures of this fund must be approved by Council.

233 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. Income is derived from a portion of court fines and fees.

301 TIRZ No. 1 Fund

Tax Increment Reinvestment Zones (TIRZs) are special zones created by City Council to attract new investment in an area. These zones help finance costs of redevelopment and promote growth in areas that would otherwise not attract sufficient market development in a timely manner. Taxes attributable to new improvements (tax increments) are set-aside in this special fund to finance public improvements within the boundaries of the zone. Currently, there are no anticipated expenditures as it is year 1 and sufficient funding for proposed projects will take time.

Other Governmental Funds

**Other
Gov't'l**

Overview
Other Governmental Funds
Other Govt'l

Fund Descriptions (continued)

CAPITAL PROJECT FUNDS

203 Airport Capital Improvements Fund

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

214 Capital Leases Fund

This fund is used to account for General Fund capital purchases via short-term financing such as capital leases and notes payable.

217 2017 Capital Projects Fund

This fund is used to account for proceeds and expenditures for the approved 2017 Bond projects, which include the Blue Bell Aquatic Center pool dehumidifier, City's match for FEMA projects, drainage projects, and street improvements.

218 2014 Capital Projects Fund

This fund is used to account for proceeds and expenditures for the approved 2014 Bond projects, which include the Library expansion and renovation, new Brenham Pet Adoption Center, and Fire Rescue and Pumper trucks.

234 Parks Capital Improvement Fund

This fund is used to account for revenues and transfers specifically designated for parks and aquatics capital improvement projects, mostly funded by BCDC.

237 Streets Capital Improvement Fund

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

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	671,998	645,000	645,000	706,085	675,000
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	3,543	1,000	1,000	4,785	4,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	675,541	646,000	646,000	710,870	679,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	398,928	-	10,000	16,750	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	398,928	-	10,000	16,750	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	276,613	646,000	636,000	694,120	679,000
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(251,351)	(646,000)	(636,000)	(636,000)	(679,000)
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(251,351)	(646,000)	(636,000)	(636,000)	(679,000)
NET REV, EXP, & OTHER	25,262	-	-	58,120	-
FUND BALANCES - BEGINNING	215,925	241,187	241,187	241,187	299,307
NET CHANGE IN FUND BALANCE	25,262	-	-	58,120	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	241,187	241,187	241,187	299,307	299,307

Hotel/Motel Fund

(1) UNASSIGNED

DEPT 124

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-160.00	HOTEL/MOTEL OCCUPANCY T	TAXES	671,998	645,000	645,000	706,085	675,000
4-513.00	INTEREST INCOME	INVEST INCOME	3,543	1,000	1,000	4,785	4,000
TOTAL OPERATING AND NON-OPERATING REVENUES			675,541	646,000	646,000	710,870	679,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-124-918.00	CHAPPELL HILL HISTORICAL	CULTURE & REC	15,000	-	-	-	-
5-124-920.00	WASH CO CC CVB-ADMIN	CULTURE & REC	174,578	-	-	6,750	-
5-124-921.00	WASHINGTON ON THE BRAZC	CULTURE & REC	15,000	-	-	-	-
5-124-925.00	UNITY THEATER	CULTURE & REC	13,000	-	-	-	-
5-124-931.00	WASH CO CC CVB-PROMO/AI	CULTURE & REC	145,551	-	-	-	-
5-124-935.00	HERITAGE SOCIETY OF WC	CULTURE & REC	5,000	-	-	-	-
5-124-937.00	FRIENDSHIP QUILT GUILD	CULTURE & REC	1,000	-	-	-	-
5-124-956.00	INDEPENDENCE HISTORICAL	CULTURE & REC	8,000	-	-	-	-
5-124-966.00	SIMON CENTER-CVB OPERATI	CULTURE & REC	11,799	-	-	-	-
5-124-971.00	BREHAM HOTEL ASSOCIATIC	CULTURE & REC	10,000	-	10,000	10,000	-
TOTAL EXPENDITURES			398,928	-	10,000	16,750	-

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	78,700	75,800	75,800	75,800	68,000
6-000-602.49	INTERFUND TRNSF-SIMON CC	TRANSFER OUT	172,651	570,200	560,200	560,200	611,000
TOTAL TRANSFERS			251,351	646,000	636,000	636,000	679,000

Hotel/Motel Fund

Fund 109

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	120,000	120,000	120,000	120,000	140,470
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	128	-	-	130	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	120,128	120,000	120,000	120,130	140,470
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	119,830	120,000	120,000	120,000	140,470
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	119,830	120,000	120,000	120,000	140,470
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	298	-	-	130	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	298	-	-	130	-
FUND BALANCES - BEGINNING	8,664	8,962	8,962	8,962	9,092
NET CHANGE IN FUND BALANCE	298	-	-	130	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	8,962	8,962	8,962	9,092	9,092

(1) UNASSIGNED - - - - -

Washington County Hotel/Motel Fund

DEPT 124

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	INTEREST INCOME	INV INCOME	128	-	-	130	-
4-528.15	WASH CO-HOT TAX	TAXES	120,000	120,000	120,000	120,000	140,470
TOTAL OPERATING AND NON-OPERATING REVENUES			120,128	120,000	120,000	120,130	140,470

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-124-918.00	CHAPPELL HILL HISTORICAL	CULTURE & REC	-	-	34,050	34,050	40,000
5-124-921.00	WASHINGTON ON THE BRAZOS	CULTURE & REC	-	-	23,000	23,000	24,610
5-124-924.00	CONTINGENCY	CULTURE & REC	-	110,800	-	-	-
5-124-925.00	UNITY THEATER	CULTURE & REC	-	-	15,500	15,500	15,500
5-124-926.00	TH&LA MEMBERSHIP	CULTURE & REC	9,030	9,200	10,110	10,110	10,500
5-124-931.00	WASH CO CC CVB-PROMO/AL	CULTURE & REC	110,800	-	-	-	-
5-124-935.00	HERITAGE SOCIETY OF WC	CULTURE & REC	-	-	8,500	8,500	22,360
5-124-937.00	FRIENDSHIP QUILT GUILD	CULTURE & REC	-	-	-	-	1,500
5-124-956.00	INDEPENDENCE HISTORICAL	CULTURE & REC	-	-	8,000	8,000	6,000
5-124-972.00	CHAPPELL HILL CHAMBER OF	CULTURE & REC	-	-	20,840	20,840	20,000
TOTAL EXPENDITURES			119,830	120,000	120,000	120,000	140,470

Washington County Hotel/Motel Fund

Fund 110

Financial Statement

Criminal Law Enforcement Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	257	100	100	200	200
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	7,639	10,000	10,000	11,229	10,000
TOTAL REVENUES	7,896	10,100	10,100	11,429	10,200
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	15,000	15,000	-	30,000
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	15,000	15,000	-	30,000
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	7,896	(4,900)	(4,900)	11,429	(19,800)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	7,896	(4,900)	(4,900)	11,429	(19,800)
FUND BALANCES - BEGINNING	18,793	26,689	26,689	26,689	38,118
NET CHANGE IN FUND BALANCE	7,896	(4,900)	(4,900)	11,429	(19,800)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	26,689	21,789	21,789	38,118	18,318

(1) UNASSIGNED - - - - -

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	INTEREST INCOME	INV INCOME	257	100	100	200	200
4-536.00	PROGRAM INCOME/RESTITU'	MISC	7,639	10,000	10,000	10,000	10,000
4-536.10	DOJ EQUITABLE SHARING	MISC	-	-	-	1,229	-
TOTAL OPERATING AND NON-OPERATING REVENUES			7,896	10,100	10,100	11,429	10,200

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-250.00	OTHER SUPPLIES	PUBLIC SAFETY	-	5,000	5,000	-	-
5-100-450.00	DRONE TRAINING	PUBLIC SAFETY	-	-	-	-	5,000
5-100-715.00	OTHER CAPITAL	PUBLIC SAFETY	-	10,000	10,000	-	-
5-100-815.00	DRONE	PUBLIC SAFETY	-	-	-	-	25,000
TOTAL EXPENDITURES			-	15,000	15,000	-	30,000

Criminal Law Enforcement Fund

Fund 229

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	51,970	53,600	53,600	54,399	53,600
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	485	1,000	1,000	500	500
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	52,456	54,600	54,600	54,899	54,100
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	44,585	33,383	33,383	30,910	41,098
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	44,585	33,383	33,383	30,910	41,098
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	7,871	21,217	21,217	23,989	13,002
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(18,583)	(20,000)	(20,000)	(19,690)	(20,000)
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(18,583)	(20,000)	(20,000)	(19,690)	(20,000)
NET REV, EXP, & OTHER	(10,713)	1,217	1,217	4,299	(6,998)
FUND BALANCES - BEGINNING	60,692	49,979	49,979	49,979	54,278
NET CHANGE IN FUND BALANCE	(10,713)	1,217	1,217	4,299	(6,998)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	49,979	51,196	51,196	54,278	47,280

Court Security/Technology Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-410.10	FINE TIME PYMT-JUDICIAL	CHGS FOR SVCS	1,672	1,600	1,600	1,540	1,600
4-410.72	JUDICIAL FEE-CITY	CHGS FOR SVCS	2,220	2,500	2,500	2,312	2,500
4-410.73	JUVENILE CASE MGMT FEE	CHGS FOR SVCS	18,583	20,000	20,000	19,690	20,000
4-410.75	TRUANCY PREVENTION FEE	CHGS FOR SVCS	3,400	3,500	3,500	3,575	3,500
4-414.00	TECHNOLOGY FEES	CHGS FOR SVCS	14,911	15,000	15,000	15,661	15,000
4-415.00	SECURITY FEES	CHGS FOR SVCS	11,183	11,000	11,000	11,621	11,000
4-710.00	INTEREST EARNED	INVEST INCOME	485	1,000	1,000	500	500
TOTAL OPERATING AND NON-OPERATING REVENUES			52,456	54,600	54,600	54,899	54,100

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-991.00	COURT TIME PYMT JUDICIAL	GENERAL GOVT	12,514	4,800	4,800	2,824	386
5-100-992.00	COURT CITY JUDICIAL EFFCNY	GENERAL GOVT	3,612	2,024	2,024	5,279	5,474
5-100-994.00	COURT TECHNOLOGY EXP	GENERAL GOVT	14,759	18,612	18,612	14,013	26,291
5-100-995.00	COURT SECURITY FUND EXP	GENERAL GOVT	13,701	7,947	7,947	8,794	8,947
TOTAL EXPENDITURES			44,585	33,383	33,383	30,910	41,098

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	18,583	20,000	20,000	19,690	20,000
TOTAL EXPENDITURES			18,583	20,000	20,000	19,690	20,000

Court Security/Technology Fund

Fund 233

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	43,316
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	43,316
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	43,316
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	-	-	-	43,316
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	43,316
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	43,316

TIRZ No. 1 Fund

(1) UNASSIGNED

DEPT 100

TIRZ No. 1 Fund

Fund 301

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-102.00	TAX RECEIPTS-TIRZ NO. 1	TAXES	-	-	-	-	43,316
TOTAL OPERATING AND NON-OPERATING REVENUES			-	-	-	-	43,316

Financial Statement

Airport Capital Improvements Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	581,580	581,580	-	652,500
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	48	50	50	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	48	581,630	581,630	-	652,500
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	225,000	225,000	-	225,000
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	421,200	421,200	-	500,000
TOTAL EXPENDITURES	-	646,200	646,200	-	725,000
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	48	(64,570)	(64,570)	-	(72,500)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	57,577	57,577	43,008	22,500
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	57,577	57,577	43,008	22,500
NET REV, EXP, & OTHER	48	(6,993)	(6,993)	43,008	(50,000)
FUND BALANCES - BEGINNING	6,943	6,992	6,992	6,992	50,000
NET CHANGE IN FUND BALANCE	48	(6,993)	(6,993)	43,008	(50,000)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	6,992	(1)	(1)	50,000	(0)

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	INTEREST INCOME	INV INCOME	48	50	50	-	-
4-521.00	GRANT REVENUES	INTERGOV	-	581,580	581,580	-	652,500
TOTAL OPERATING AND NON-OPERATING REVENUES			48	581,630	581,630	-	652,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AIRPORT MASTER PLAN	HWYS & STREETS	-	225,000	225,000	-	225,000
5-100-815.00	RUNWAY REPAIR	CAPITAL OUTLAY	-	421,200	421,200	-	500,000
TOTAL EXPENDITURES			-	646,200	646,200	-	725,000

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	-	(57,577)	(57,577)	(43,008)	(22,500)
TOTAL TRANSFERS			-	(57,577)	(57,577)	(43,008)	(22,500)

Airport Capital Improvements Fund

Fund 203

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	84	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	84	-	-	-	-
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	86,167	-	-	569,473	-
TOTAL EXPENDITURES	86,167	-	-	569,473	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(86,083)	-	-	(569,473)	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	37,368	-	-	-	-
TRANSFERS OUT	(56,432)	-	-	(7,150)	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	86,167	-	-	576,623	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	67,103	-	-	569,473	-
NET REV, EXP, & OTHER	(18,980)	-	-	-	-
FUND BALANCES - BEGINNING	18,980	-	-	-	-
NET CHANGE IN FUND BALANCE	(18,980)	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

Capital Leases Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	DIVIDEND INCOME	INV INCOME	84	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			84	-	-	-	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-812.72	IT DEPT EQUIP-VIRTUAL ENVI	CAPITAL OUTLAY	86,167	-	-	-	-
5-100-814.00	RADIOS/RADAR/CAMERAS	CAPITAL OUTLAY	-	-	-	569,473	-
TOTAL EXPENDITURES			86,167	-	-	569,473	-

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.18	INTERFUND TRNSF-DEBT SER'	TRANSFER OUT	56,432	-	-	7,150	-
6-000-602.32	INTERFUND TRNSF-DONATIO	TRANSFER IN	(37,368)	-	-	-	-
6-000-685.00	OTHER FINANCING SOURCES	ISSUE CAP LEASE	(86,167)	-	-	(576,623)	-
TOTAL TRANSFERS			(67,103)	-	-	(569,473)	-

Capital Leases Fund

Fund 214

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	31,368	10,000	10,000	28,000	10,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	31,368	10,000	10,000	28,000	10,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	369,748
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	75,326	-	-	-	-
CAPITAL OUTLAY	777,295	547,255	547,255	389,195	630,630
TOTAL EXPENDITURES	852,621	547,255	547,255	389,195	1,000,378
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(821,253)	(537,255)	(537,255)	(361,195)	(990,378)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	150,000	-	-	-	-
TRANSFERS OUT	(654,299)	-	-	-	-
ISSUANCE OF DEBT	2,795,626	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	2,291,327	-	-	-	-
NET REV, EXP, & OTHER	1,470,074	(537,255)	(537,255)	(361,195)	(990,378)
FUND BALANCES - BEGINNING	-	1,470,074	1,470,074	1,470,074	1,108,879
NET CHANGE IN FUND BALANCE	1,470,074	(537,255)	(537,255)	(361,195)	(990,378)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	1,470,074	932,819	932,819	1,108,879	118,501

2017 Capital Projects Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-710.31	INTEREST-TEXSTAR	INV INCOME	31,368	10,000	10,000	28,000	10,000
TOTAL OPERATING AND NON-OPERATING REVENUES			31,368	10,000	10,000	28,000	10,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.20	BOND ISSUE COSTS	ISSUANCE COST	75,326	-	-	-	-
5-100-703.00	STREETS/INLETS/CURBS	HWYS & STREETS	-	-	-	-	369,748
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	-	-	-	-	230,252
5-100-815.41	OTHER CAPITAL-DRAINAGE IN	CAPITAL OUTLAY	62,721	547,255	547,255	389,195	400,378
5-100-815.49	OTHER CAPITAL-AQUATICS	CAPITAL OUTLAY	714,573	-	-	-	-
TOTAL EXPENDITURES			852,621	547,255	547,255	389,195	1,000,378

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.27	INTERFUND TRNSF-FEMA REL	TRANSFER OUT	654,299	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC	TRANSFER IN	(150,000)	-	-	-	-
6-000-683.00	OTHER SOURCES-BOND PROC	BOND PROCEED	(2,795,626)	-	-	-	-
TOTAL TRANSFERS			(2,291,327)	-	-	-	-

5-100-703.00 STREETS/INLETS/CURBS PROJECTS

DECELERATION LANE-HWY 290 FRONTAGE/CHAPPELL HILL ST	100,000
ADDITIONAL LANES UNDER HWY 290 OVERPASS	224,748
TRAFFIC SIGNALIZATION-EAST & WEST BOUND HWY 290 SERVICE RD	45,000
	<u>369,748</u>

5-100-803.00 STREETS/INLETS/CURBS PROJECTS

CHAPPELL HILL RD WIDENING FOR BK PROJECT	230,252
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5-100-815.41 OTHER CAP-DRAINAGE PROJECTS

LOUANNA ESTATES DRAINAGE	364,000
REMAINING DOWNTOWN DRAINAGE PROJECT	36,878
	<u>400,878</u>

Fund 217

2017 Capital Projects Fund

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	2,493	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	2,493	-	-	-	-
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	152,912	-	-	-	-
TOTAL EXPENDITURES	152,912	-	-	-	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(150,419)	-	-	-	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(13,640)	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(13,640)	-	-	-	-
NET REV, EXP, & OTHER	(164,058)	-	-	-	-
FUND BALANCES - BEGINNING	164,058	-	-	-	-
NET CHANGE IN FUND BALANCE	(164,058)	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

2014 Capital Projects Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	TEXPOOL INTEREST	INV INCOME	207	-	-	-	-
4-710.31	INTEREST-TEXSTAR	INV INCOME	2,286	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			2,493	-	-	-	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-801.00	LAND	CAPITAL OUTLAY	152,912	-	-	-	-
TOTAL EXPENDITURES			152,912	-	-	-	-

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	13,640	-	-	-	-
TOTAL TRANSFERS			13,640	-	-	-	-

2014 Capital Projects Fund

Fund 218

Financial Statement

Parks Capital Improvements Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	5,000	-	-	3,540	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	87,597	-	-	-	-
PMT FROM BCDC	477,393	847,000	847,000	867,003	961,550
CONTRIBUTIONS/DONATIONS	19,510	5,000	5,000	4,687	5,000
MISCELLANEOUS	14,000	14,000	14,000	18,000	18,000
TOTAL REVENUES	603,500	866,000	866,000	893,230	984,550
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	81,516	200,500	200,500	183,844	105,550
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	363,906	674,000	674,000	846,763	1,179,750
TOTAL EXPENDITURES	445,422	874,500	874,500	1,030,607	1,285,300
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	158,078	(8,500)	(8,500)	(137,377)	(300,750)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	12,284	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	12,284	-
NET REV, EXP, & OTHER	158,078	(8,500)	(8,500)	(125,093)	(300,750)
FUND BALANCES - BEGINNING	288,612	446,690	446,690	446,690	321,597
NET CHANGE IN FUND BALANCE	158,078	(8,500)	(8,500)	(125,093)	(300,750)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	446,690	438,190	438,190	321,597	20,847

(1) COMMITTED

DEPT 100

Parks Capital Improvements Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-522.00	ADVERTISING REVENUE-FIREM	MISC	14,000	14,000	14,000	18,000	18,000
4-528.60	BISD-EQUIPMENT-PARKS/AQ	INTERGOV	5,000	-	-	3,540	-
4-528.85	BLINN-EQUIPMENT-PARKS	DONATIONS	14,500	-	-	-	-
4-529.96	RENTALS/DONATIONS-CAROL	DONATIONS	5,010	5,000	5,000	4,687	5,000
4-590.00	MISCELLANEOUS REVENUES	INV INCOME	87,597	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			126,107	19,000	19,000	26,227	23,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-715.49	OTHER CAPITAL-AQUATICS	CULTURE & REC	-	-	-	3,540	-
5-100-716.42	FIREMAN'S PARK	CULTURE & REC	22,755	69,700	69,700	40,743	36,550
5-100-716.44	HOHLT PARK	CULTURE & REC	21,346	13,400	13,400	10,152	63,000
5-100-716.45	CAROUSEL	CULTURE & REC	1,077	25,000	25,000	24,300	-
5-100-716.47	HM FLOWERS PARK	CULTURE & REC	5,566	7,500	7,500	16,630	-
5-100-716.48	HENDERSON PARK	CULTURE & REC	11,561	13,200	13,200	14,184	-
5-100-716.49	JERRY WILSON PARK	CULTURE & REC	2,417	7,500	7,500	6,630	-
5-100-716.50	OWSLEY PARK	CULTURE & REC	8,739	-	-	-	-
5-100-716.53	JACKSON ST. PARK	CULTURE & REC	8,055	64,200	64,200	67,665	6,000
5-100-815.00	SPLASHPAD	CAPITAL OUTLAY	-	-	-	-	300,000
5-100-816.35	AQUATIC CENTER IMPROVEM	CAPITAL OUTLAY	-	85,000	85,000	122,242	64,000
5-100-816.40	SKATE PARK	CAPITAL OUTLAY	-	-	-	-	-
5-100-816.42	FIREMAN'S PARK	CAPITAL OUTLAY	164,920	136,000	136,000	327,788	-
5-100-816.44	HOHLT PARK	CAPITAL OUTLAY	70,772	108,000	108,000	142,848	105,750
5-100-816.47	HATTIE MAE FLOWERS	CAPITAL OUTLAY	-	15,000	15,000	-	-
5-100-816.48	HENDERSON PARK	CAPITAL OUTLAY	128,215	300,000	300,000	206,685	610,000
5-100-816.49	JERRY WILSON PARK	CAPITAL OUTLAY	-	-	-	-	85,000
5-100-816.53	JACKSON ST	CAPITAL OUTLAY	-	-	-	-	15,000
5-100-816.62	LINDA ANDERSON PK	CAPITAL OUTLAY	-	30,000	30,000	47,200	-
TOTAL EXPENDITURES			445,422	874,500	874,500	1,030,607	1,285,300

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	-	-	-	(12,284)	-
6-000-625.00	INTERFUND TRNSF-BCDC	PMT FRM BCDC	(477,393)	(847,000)	(847,000)	(867,003)	(961,550)
TOTAL TRANSFERS			(477,393)	(847,000)	(847,000)	(879,287)	(961,550)

Fund 234

Financial Statement

Streets Capital Improvement Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	5,605	2,500	2,500	22,185	8,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	55,000	-
TOTAL REVENUES	5,605	2,500	2,500	77,185	8,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	50,498	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	314,864	673,803	673,803	368,653	4,171,185
TOTAL EXPENDITURES	314,864	673,803	673,803	419,151	4,171,185
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(309,260)	(671,303)	(671,303)	(341,966)	(4,163,185)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	(1,115,678)	(61,001)
ISSUANCE OF DEBT	-	-	-	1,550,498	3,450,000
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	434,820	3,388,999
NET REV, EXP, & OTHER	(309,260)	(671,303)	(671,303)	92,854	(774,186)
FUND BALANCES - BEGINNING	990,592	681,332	681,332	681,332	774,186
NET CHANGE IN FUND BALANCE	(309,260)	(671,303)	(671,303)	92,854	(774,186)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	681,332	10,029	10,029	774,186	-

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-642.00	DEVELOPER'S REIMBURSEME	MISC	-	-	-	55,000	-
4-710.31	INTEREST-TEXSTAR	INV INCOME	5,605	2,500	2,500	22,185	8,000
TOTAL OPERATING AND NON-OPERATING REVENUES			5,605	2,500	2,500	77,185	8,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.20	BOND ISSUE COSTS	HWYS & STREETS	-	-	-	50,498	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	-	369,803	369,803	-	3,221,185
5-100-803.50	STREETS/INLET/CURB-REHAB	CAPITAL OUTLAY	314,864	304,000	304,000	368,653	950,000
TOTAL EXPENDITURES			314,864	673,803	673,803	419,151	4,171,185

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.27	INTERFUND TRNSF-FEMA REL	TRANSFER OUT	-	-	-	1,115,678	61,001
6-000-683.00	OTHER SOURCES-BOND PROC	BOND PROCEED	-	-	-	(1,550,498)	(3,450,000)
TOTAL TRANSFERS			-	-	-	(434,820)	(3,388,999)

5-100-803.00 STREETS/INLETS/CURBS PROJECTS

SALEM ROAD	2020 BONDS	1,400,000
OLD CHAPPELL HILL RD	2020 BONDS	1,100,000
INDUSTRIAL BLVD	2019 BONDS	345,007
S SIDE RETAIL/CHAPPELL HIL	2017 BONDS	376,178
TOTAL		3,221,185

5-100-803.50 STREETS/INLETS/CURBS REHAB PROJECTS

STREET RECONSTRUCTION	2020 BONDS	500,000
OTHER STREET PROJECTS	2020 BONDS	450,000
TOTAL		950,000

Streets Capital Improvement Fund

Fund 237

Fund Description

The Electric Fund (Fund 102) is the primary operating fund for electric utility distribution services. The Electric Fund is an enterprise fund and falls within the business-type funds category. The City purchases wholesale power from the Lower Colorado River Authority (LCRA). Wholesale power costs are billed (passed-through) to customers monthly and accounted for in Fund 122. The scope of City services in regards to electricity is primarily the *delivery* versus generation of power from two City substations to end-user residents and businesses.

Revenues

Charges for services for FY19-20 are projected at \$6.7 million and are net of uncollectible accounts. This is an increase of \$381,771 or 6.0 percent over FY19 RAE (Revised Annual Estimate) and \$192,725 or 3.0 percent over FY18-19 Budget.



Approximately 92 percent (\$6.2 million) of Electric Fund charges for services revenue comes from billed consumption measured in kWh. Revenue assumptions include:

- Limited new customer growth within electric service area footprint with most City growth occurring in Blue Bonnet Electric Cooperative service territory;
- A 1.4 percent increase in kWh consumption sales over RAE;
- A 7-8 percent increase in electric rates (customer charge and wires charge) to cover distribution cost of services, effective January 1, 2020, adding \$344,223 to the FY19-20 revenue forecast; and
- Relatively stable distribution of billed consumption revenues by rate class (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class



Electric Fund

Overview

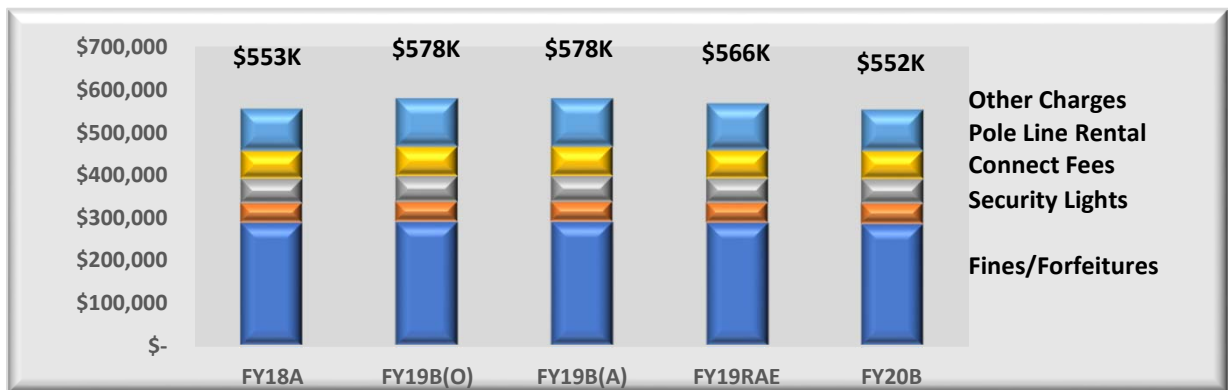
Electric Fund

Fund 102

Revenues (continued)

About 8 percent or \$551,694 of charges for services revenues are from forfeited discounts/penalties, security lights, connect fees, pole line rental, and other miscellaneous charges. Revenue projections for other sources were based on one or more factors, including:

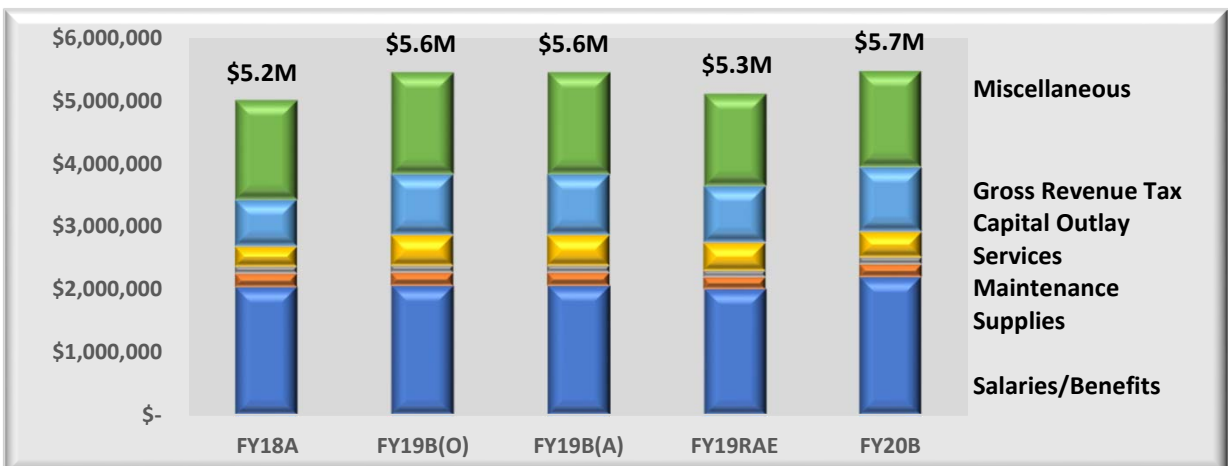
- Historic run rates feeding a linear model/formula to forecast future revenues;
- Known contractual arrangements; and
- Other economic factors, such as interest rates, expansion plans, new programs, etc.



Operating Expenditures

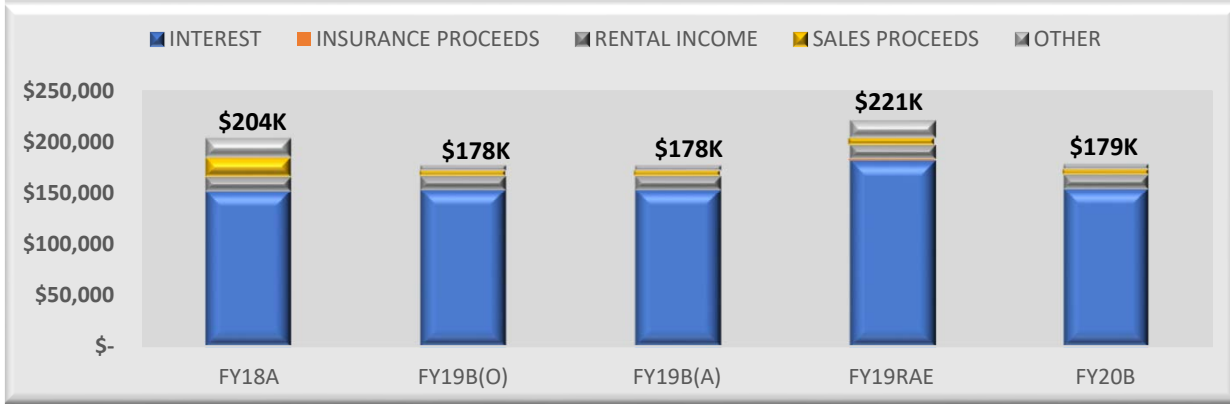
Budgeted operating expenditures are \$5.7 million. This is an increase of \$386,391 (7.3 percent) and \$50,473 (0.9 percent) over FY18-19 RAE and Budget, respectively. Budget drivers include:

- Budget saving of \$54,161 in medical insurance (on rebid);
- Use of some of the budget savings above includes:
 - A 2 percent COLA at a cost of \$31,323; and
 - The Compensation Plan Study recommendations at a cost of \$3,477.
- Additional budgetary funding was needed for the following:
 - Adding a Director of Public Utilities position at \$126,378 (salary and benefits);
 - Blue Bell Milk Bay transformer of \$150,000; and replacement of \$200,000 mini-bucket.



Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$178,645 and include interest income, BCDC loan repayments, FEMA and insurance proceeds, rental income from cell tower, and proceeds from the sale of non-capital and capitalized assets, and other small miscellaneous revenues.



Nonoperating expenditures consist of debt principal and interest payments totalling \$137,356, on 20-year certificate of obligations issued in 2016 with a face amount of \$1,905,201 for the Copper Changeout Project. The debt matures August 15, 2037.



Electric Fund

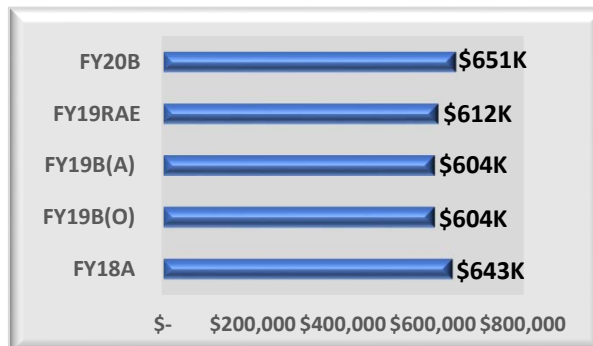
Transfers

A transfer-out of \$1.9 million to the General Fund is budgeted for reimbursement of shared service costs from departments with budgets in the General Fund. The Electric Fund is also expected to receive \$650,680 in reimbursements from the Gas, Water, Wastewater, and Sanitation Utilities for utility billing and administration services budgeted in the Electric Fund.

Transfers-Out to General Fund



Transfers-In from Other Utility Funds



Overview

Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results for the distribution and energy/power businesses and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2014-15	ACTUAL	10,065,715	-	2,732,539	=	7,333,176	3.7
2015-16	ACTUAL	10,627,904	-	2,733,265	=	7,894,639	3.9
2016-17	ACTUAL	12,646,866	-	3,059,301	=	9,587,565	4.1
2017-18	ACTUAL	12,867,109	-	2,790,342	=	10,076,767	4.6
2018-19	BUDGET(0)	12,485,401	-	2,790,342	=	9,695,059	4.5
2018-19	BUDGET(A)	12,485,401	-	2,790,342	=	9,695,059	4.5
2018-19	RAE	12,737,394	-	2,790,342	=	9,947,052	4.6
2019-20	BUDGET	12,573,513	-	2,790,342	=	9,783,171	4.5

Note: Current assets shown above, includes over-collection/rate mitigation balances associated with managing the wholesale energy purchase power pass-through contract. Excluding these balances, the current ratio for Budget decreases from 4.5 to 4.0.

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year, net of over-collection/rate mitigation balances associated with wholesale power. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	POWER RESERVES	NET CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY					
2014-15	ACTUAL	6,700,494	18,358	4,543,769	(1,053,629)	3,490,140	190.1	130.1
2015-16	ACTUAL	5,876,054	16,099	5,438,560	(1,098,303)	4,340,257	269.6	209.6
2016-17	ACTUAL	6,141,920	16,827	3,875,847	(1,046,396)	2,829,451	168.1	108.1
2017-18	ACTUAL	6,327,329	17,335	3,255,916	(1,484,321)	1,771,595	102.2	42.2
2018-19	BUDGET(0)	6,959,869	19,068	2,874,208	(1,524,097)	1,350,111	70.8	10.8
2018-19	BUDGET(A)	6,959,869	19,068	2,874,208	(1,524,097)	1,350,111	70.8	10.8
2018-19	RAE	6,522,181	17,869	3,126,201	(1,527,448)	1,598,753	89.5	29.5
2019-20	BUDGET	6,894,991	18,890	2,962,320	(1,527,448)	1,434,872	76.0	16.0

Fund 102

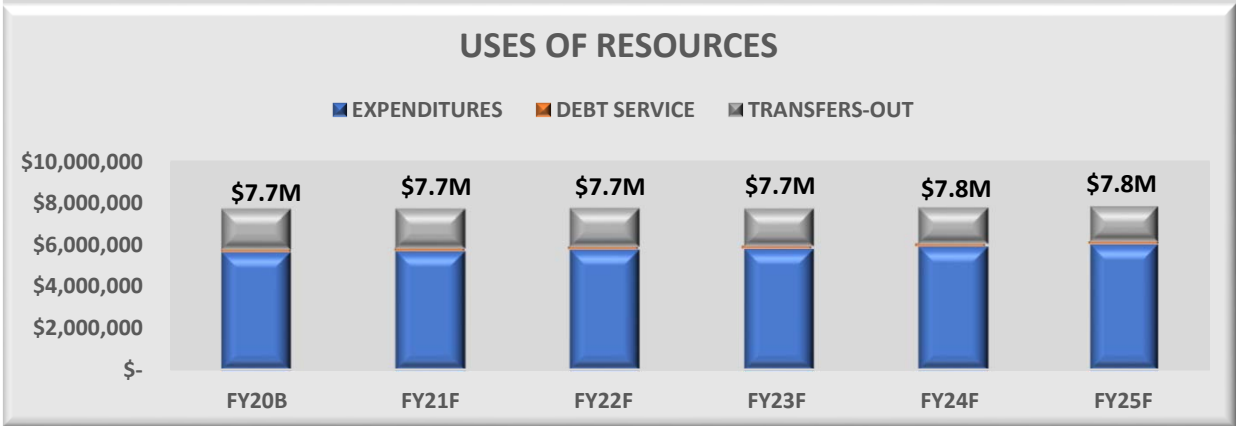
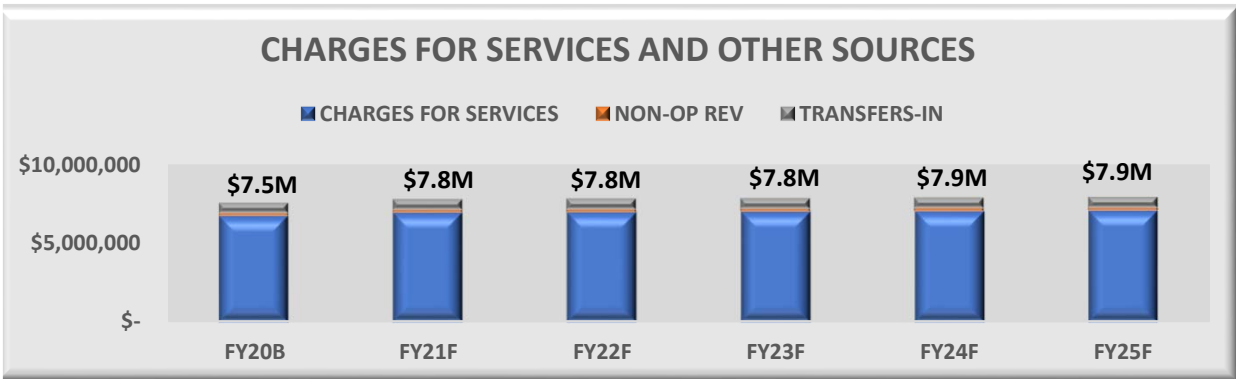
Electric Fund

Financial 5-Year Forecast

The financial forecast for the Electric Fund (Fund 102) reveals a balance can be achieved by increasing electric rates to cover rising expenditures offset by decreasing transfers to the General Fund. Total resources (net charges, non-operating revenues, and transfers-in) are expected to grow to \$7.9 million by fiscal year 2025. Total uses of resources align with revenues and other sources over the five year period. Operating expenditures include revenue/reserve funded capital (see Capital Plan).

Electric Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2014-15	ACTUAL	\$ 6,043,316	\$ 5,642,189	\$ (9,564)	\$ 40,526	\$ (1,089,267)	\$ (657,178)		
2015-16	ACTUAL	\$ 6,202,322	\$ 4,906,772	\$ (9,564)	\$ 94,242	\$ (1,053,960)	\$ 326,268		
2016-17	ACTUAL	\$ 6,222,086	\$ 5,035,747	\$ (143,183)	\$ 176,067	\$ (1,139,057)	\$ 80,166		
2017-18	ACTUAL	\$ 6,397,514	\$ 5,159,431	\$ (138,455)	\$ 203,562	\$ (1,233,006)	\$ 70,185		
2018-19	BUDGET(0)	\$ 6,538,385	\$ 5,613,868	\$ (139,522)	\$ 183,029	\$ (1,389,508)	\$ (421,484)		
2018-19	BUDGET(A)	\$ 6,538,385	\$ 5,613,868	\$ (139,522)	\$ 183,029	\$ (1,389,508)	\$ (421,484)		
2018-19	RAE	\$ 6,349,339	\$ 5,277,950	\$ (139,522)	\$ 220,297	\$ (1,325,006)	\$ (172,842)		
2019-20	BUDGET	\$ 6,731,110	\$ 5,664,341	\$ (137,356)	\$ 178,645	\$ (1,271,939)	\$ (163,881)		
2020-21	FORECAST	\$ 6,933,122	\$ 5,700,487	\$ (138,329)	\$ 181,039	\$ (1,217,625)	\$ 57,720		
2021-22	FORECAST	\$ 6,963,888	\$ 5,785,895	\$ (139,208)	\$ 183,234	\$ (1,159,211)	\$ 62,808		
2022-23	FORECAST	\$ 6,994,345	\$ 5,812,386	\$ (136,854)	\$ 185,238	\$ (1,100,463)	\$ 129,881		
2023-24	FORECAST	\$ 7,024,997	\$ 5,920,098	\$ (136,854)	\$ 186,898	\$ (1,042,751)	\$ 112,192		
2024-25	FORECAST	\$ 7,055,546	\$ 6,026,120	\$ (139,867)	\$ 188,388	\$ (984,570)	\$ 93,377		



Overview

Financial Statement

Electric Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	6,397,514	6,538,385	6,538,385	6,349,339	6,731,110
TOTAL REVENUES	6,397,514	6,538,385	6,538,385	6,349,339	6,731,110
OPERATING EXPENDITURES					
SALARIES	2,038,875	2,056,833	2,056,833	2,005,416	2,192,334
SUPPLIES	212,903	210,579	210,579	187,167	206,405
MAINTENANCE	109,442	112,950	112,950	103,834	111,750
CONTRACTUAL SERVICES	317,196	480,204	480,204	444,964	400,272
CAPITAL OUTLAY (CASH BASIS)	744,837	972,000	972,000	902,033	1,031,165
GROSS REVENUE TAX	1,585,811	1,616,023	1,616,023	1,467,439	1,531,140
MISCELLANEOUS	150,366	165,279	165,279	167,097	191,275
TOTAL OPERATING EXPENDITURES	5,159,431	5,613,868	5,613,868	5,277,950	5,664,341
OPERATING INCOME (LOSS)	1,238,084	924,517	924,517	1,071,389	1,066,769
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(69,400)	(67,328)	(67,328)	(67,328)	(65,162)
PRINCIPAL RETIREMENT	(69,055)	(72,194)	(72,194)	(72,194)	(72,194)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	13,771	-	-	11,144	-
INVESTMENT INCOME	152,646	153,741	153,741	182,091	154,957
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	37,145	29,288	29,288	27,062	23,688
TOTAL NONOPERATING REVENUES (EXP)	65,108	43,507	43,507	80,775	41,289
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	1,303,191	968,024	968,024	1,152,164	1,108,058
TRANSFERS IN	643,017	604,065	604,065	611,525	650,680
TRANSFERS OUT	(1,876,023)	(1,993,573)	(1,993,573)	(1,936,531)	(1,922,619)
TOTAL TRANSFERS IN/(OUT)	(1,233,006)	(1,389,508)	(1,389,508)	(1,325,006)	(1,271,939)
CHANGE IN NET POSITION DISTRIBUTION	70,185	(421,484)	(421,484)	(172,842)	(163,881)
NOTE:					
FUND 122 WHOLESALE POWER COST (PASS-THROUGH)					
TOTAL REVENUES	16,620,826	16,706,225	16,706,225	15,155,198	15,669,007
TOTAL EXPENDITURES	16,182,900	16,666,449	16,666,449	15,112,071	15,669,007
CHANGE IN NET POSITION ENERGY	437,926	39,776	39,776	43,127	-

Fund 102

Key Performance Index (KPIs)

The reliability of electricity supply systems is generally measured using two metrics developed by the Institute of Electrical and Electronic Engineers Inc. (IEEE). Metrics by state are reported to the U.S. Energy Information Administration (EIA) annually on EIA-861 and are broken into municipal, investor-owned and co-op utilities. The future benchmark for the City will be based on a municipal-owned utilities. The City will be capturing SAIDI and SAIFI values with full implementation of the Milsoft program.

System Reliability Measures	Actual	Goal	Benchmarks
SAIDI - System Average Interruption Duration Index	NA	< 2 hours	EIA-4.0 Total; <2.0 MUNI
SAIFI - System Average Interruption Frequency Index	NA	<1.0	EIA-1.3 Total; 1.0 MUNI

Distribution Line Losses occur when the energy is dissipated by the equipment and conductors in the distribution lines. Losses can be caused by inefficient equipment; inadequate conductor size; long lines; load imbalance among the phases; overloading of lines; and bad workmanship. EIA estimates transmission and distribution (T&D) losses average about 5 percent annually.

Load factor is a measure of the utilization rate, or efficiency of electrical energy usage. A high load factor indicates that consumers are using the electric system more efficiently and underutilizing the electric distribution will have a low load factor.

System Efficiency Measures	Actual	Goal	Benchmarks
Distribution Line Loss	5.90%	< 5%	EIA-5%
Load Factor	76%	>50%	>50%

Since electricity is a basic necessity, the City strives to keep it affordable. Affordability can be evaluated on rates and bills. Of the two, bills are a better metric because rates don't reflect how much electricity the average customer consumes.

System Affordability Measures	Actual	Goal	Benchmarks
Average Residential Rate (Cents Per kWh - Sep 2019)	9.06	< EIA TX	EIA-11.85(TX); 13.17 (US)
Average Monthly Residential Bill per 1,000 kWh	\$85.80	< PUC TX	PUC TX - \$100.51 (SEP 19)

System financial measures include the current ratio and days reserves. The current ratio exceeds 1.0 and days reserves is in excess of the 60-day policy, indicating a strong financial position.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	4.5	>1.0	BEST PRACTICES >1.0
Days Reserves (Excludes power reserves)	76.0	60 DAYS	POLICY - 60 DAYS

Electric Fund

Revenues

Operating and Non-Operating Revenues

Electric Fund

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-533.00	GRANT REVENUE-FEMA	INTERGOV	13,771	-	-	11,144	-
4-601.00	ELECTRIC UTIL REVENUES	CHGS FOR SVCS	5,873,375	5,985,272	5,985,272	5,808,212	6,204,416
4-601.05	AVERAGE MONTHLY PAYMENT	CHGS FOR SVCS	(1,864)	5,000	5,000	-	-
4-606.00	SECURITY LIGHTS	CHGS FOR SVCS	46,085	46,554	46,554	46,697	47,897
4-608.00	FORFEITED DISC & PENALTIES	CHGS FOR SVCS	288,019	290,000	290,000	287,893	285,045
4-618.00	CONNECT/TRANSFER FEE	CHGS FOR SVCS	56,255	59,740	59,740	56,337	56,577
4-632.00	STATE SALES TAX	CHGS FOR SVCS	56,924	72,279	72,279	60,835	60,835
4-640.00	INSUFFICIENT CHECK CHARGE	CHGS FOR SVCS	2,350	2,500	2,500	2,300	2,300
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	2,722	3,000	3,000	8,000	3,000
4-655.00	LINE TAPS	CHGS FOR SVCS	6,885	3,000	3,000	3,000	3,000
4-660.00	POLE LINE RENTAL	CHGS FOR SVCS	66,139	70,000	70,000	66,867	67,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	10,823	11,000	11,000	19,158	11,000
4-696.00	INTERGOVT'L - FIBER NETWORK	CHGS FOR SVCS	19,100	15,040	15,040	15,040	15,040
4-710.00	INTEREST EARNED	INV INCOME	46,603	53,600	53,600	55,250	55,250
4-710.30	INTEREST-TEXPOOL	INV INCOME	14,326	15,000	15,000	7,900	8,000
4-710.31	TEXSTAR INTEREST	INV INCOME	37,312	16,200	16,200	50,000	20,000
4-710.35	BCDC-INT ON NOTES RECEIVABLE	INV INCOME	54,404	68,941	68,941	68,941	71,707
4-720.00	INSURANCE PROCEEDS	MISC	-	-	-	1,151	-
4-770.00	RENTAL INCOME	MISC	13,688	13,688	13,688	13,688	13,688
4-780.00	JUDGEMENT/RESTITUTION PYMTS	MISC	-	5,500	5,500	-	-
4-790.00	MISC OTHER REVENUE	MISC	4,987	5,100	5,100	5,800	5,000
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	13,525	-	-	5,100	-
4-790.61	SALES OF NON CAPITAL ASSETS	MISC	4,945	5,000	5,000	1,323	5,000
TOTAL OPERATING AND NON-OPERATING REVENUES			6,630,375	6,746,414	6,746,414	6,594,636	6,934,755

NOTE:

FUND 122 WHOLESALE POWER COST (PASS-THROUGH) REVENUES

4-601.00	ELECTRIC UTIL REVENUES	CHGS FOR SVCS	20,899,007	21,290,438	21,290,438	20,412,560	20,697,923
4-611.00	ELECTRIC PCRF	CHGS FOR SVCS	(4,278,181)	(4,584,213)	(4,584,213)	(5,257,362)	(5,028,916)
TOTAL OPERATING AND NON-OPERATING REVENUES			16,620,826	16,706,225	16,706,225	15,155,198	15,669,007

Dept 100 Non-Dept Direct

This department is used to account for Electric Fund expenditures for debt payments on interest and principal and franchise tax paid to the General Fund. Certificates of obligation in the amount of \$1.9 million were issued in 2016 for the Copper Changeout Project. The term on this debt is 20 years. The Electric Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	470	-	-	-	-
CAPITAL OUTLAY	138,455	139,522	139,522	139,522	137,356
SUNDRIES	1,585,811	1,616,023	1,616,023	1,467,439	1,531,140
TOTAL DEPT 100	1,724,736	1,755,545	1,755,545	1,606,961	1,668,496

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	470	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	DEBT INT	69,400	67,328	67,328	67,328	65,162
5-100-860.15	DEBT SERVICE-PRINCIPAL	DEPT PRIN	69,055	72,194	72,194	72,194	72,194
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	1,585,811	1,616,023	1,616,023	1,467,439	1,531,140
TOTAL DEPT 100			1,724,736	1,755,545	1,755,545	1,606,961	1,668,496

NOTE:

FUND 122 WHOLESALE POWER COST (PASS-THROUGH) PURCHASE COSTS

5-100-701.00	ELECTRICITY PURC/BASE CO'S COST OF SERVIC	16,180,500	16,664,049	16,664,049	15,113,048	15,666,607
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE COST OF SERVIC	2,400	2,400	2,400	(977)	2,400
TOTAL FUND 122 DEPT 100		16,182,900	16,666,449	16,666,449	15,112,071	15,669,007

Electric Fund

DEPT 110

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	121,948	137,606	137,606	137,000	147,500
TOTAL DEPT 110 AFTER ADJ	121,948	137,606	137,606	137,000	147,500
SUNDRIES - UNCOLLECTABLE ACCOUNTS*	(29,299)	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL DEPT 110 AFTER ADJ	92,650	112,606	112,606	112,000	122,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS HGS FOR SERVIC		29,299	25,000	25,000	25,000	25,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	2,798	2,000	2,000	2,000	2,500
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	SUNDRIES	-	-	-	-	-
5-110-924.00	CONTINGENCY	SUNDRIES	-	13,000	13,000	-	-
5-110-945.00	NSF BANK CHARGES	SUNDRIES	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	SUNDRIES	89,852	97,606	97,606	110,000	120,000
TOTAL DEPT 110			121,948	137,606	137,606	137,000	147,500

* Uncollectible accounts are treated as a contra-revenue on the financial statement.

Electric Fund

Fund 102

Dept 132 Utility Customer Service

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 based on a cycle billing schedule. The department processes bill payments and provides other customer services. The office is open Monday through Friday, from 8:00 AM to 5:00 PM. Customers may pay their utility bills by walk-in, drive through, kiosk, mail, phone, and on-line. Bank and credit-card drafting for residential accounts are offered for customer convenience, at no extra charge. Application for service, changes in account information and disconnection of services are handled by utility clerks. System reports flag unusual high usage to alert customers on potential water leaks or other issues. The department is also the administrator for the INCODE system used by the entire City.

Programs and Services

Electric Fund

BILLING	PAPER-MAILED		5 BILLING CYCLES
	EBILLS		
	TEXT OPTION		
CUSTOMER SERVICE	PROCESS PAYMENTS	ONLINE (CREDIT CARD - RESIDENTIAL ONLY)	
		IN-PERSON - LOBBY OR DRIVE-THROUGH	
		BY PHONE	
		USING KIOSK (24/7)	
		BY MAIL	
		AUTOMATIC	BANK DRAFT
			CREDIT CARD
	NEW SERVICES		
	DISCONNECTIONS	REQUESTED	
		FAILURE TO PAY BILL	
CUSTOMER PORTAL	VIEW MY USAGE		
	SETUP USAGE ALERTS		
INCODE ADMINISTRATOR	CITY-WIDE ACCESS		
	MAINTENANCE, UPDATES AND BACKUP		

DEPT 132

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide excellent customer service with quick response time on problem issues;	GC1
➤ Receive and accurately post all payments and receipts;	GC1
➤ Stay on schedule and maintain accuracy; and	GC1
➤ Provide accurate monthly reporting in a timely manner.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	309,469	335,963	335,963	322,924	342,877
SUPPLIES	58,166	50,200	50,200	46,379	52,460
MAINTENANCE	-	-	-	-	-
SERVICES	83,165	79,700	79,700	96,650	107,334
CAPITAL OUTLAY	86,192	-	-	6,118	-
SUNDRIES	261	2,700	2,700	2,391	2,600
TOTAL DEPT 132 BEFORE ADJ	537,252	468,563	468,563	474,462	505,271
PERSONNEL - ACCRUED COMP	(1,326)	-	-	-	-
TOTAL DEPT 132 AFTER ADJ	535,926	468,563	468,563	474,462	505,271

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY18	FY19	FY20 TARGET
Customers Billed	97,320	98,763	100,000
Lobby/Drive-Thru Customers Assisted	37,482	40,010	41,000
Online Web Payments	19,103	22,971	23,000
ACH Draft	20,415	20,241	20,000
Mail and Other*	21,005	10,094	10,000
Kiosk Payments	1,307	3,630	4,000
Credit Card Draft	2,335	1,384	1,200
Service Orders Processed	4,535	4,622	4,800

* Decrease due to some duties being assigned to other departments.

Fund 102

Electric Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-132-101.00	SALARIES & WAGES	PERSONNEL	212,546	223,784	223,784	213,990	229,789
5-132-102.00	OVERTIME PAY	PERSONNEL	495	1,500	1,500	500	1,500
5-132-103.00	OASDI/MEDICARE	PERSONNEL	15,570	17,424	17,424	15,909	17,895
5-132-103.02	MATCHING RETIREMENT	PERSONNEL	21,625	22,857	22,857	22,110	23,415
5-132-105.00	LONGEVITY PAY	PERSONNEL	2,365	2,105	2,105	2,046	2,225
5-132-106.00	MEDICAL INSURANCE	PERSONNEL	53,735	66,494	66,494	66,598	61,331
5-132-106.01	LIFE INSURANCE	PERSONNEL	850	841	841	812	864
5-132-106.02	LONG TERM DISABILITY	PERSONNEL	470	466	466	451	478
5-132-107.00	WORKERS' COMPENSATION	PERSONNEL	487	492	492	508	474
5-132-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	4,906
5-132-118.00	ACCRUED COMP TIME	PERSONNEL	1,326	-	-	-	-
5-132-204.00	POSTAGE & FREIGHT	SUPPLIES	36,232	36,500	36,500	34,098	36,500
5-132-205.00	OFFICE SUPPLIES	SUPPLIES	1,360	1,100	1,100	1,100	1,100
5-132-206.00	EMPLOYEE RELATIONS	SUPPLIES	640	700	700	668	700
5-132-207.00	REPRODUCTION & PRINTING	SUPPLIES	9,799	10,000	10,000	9,076	10,000
5-132-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	88	-	-	-	-
5-132-211.00	CLEANING AND JANITORIAL	SUPPLIES	57	100	100	32	60
5-132-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	7,838	500	500	521	3,200
5-132-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	7	800	800	384	400
5-132-250.00	OTHER SUPPLIES	SUPPLIES	547	500	500	500	500
5-132-408.00	RENTAL & LEASES	SERVICES	572	500	500	620	620
5-132-424.00	SERVICE CONTRACTS	SERVICES	82,511	78,900	78,900	95,858	106,514
5-132-450.00	OTHER SERVICES	SERVICES	82	300	300	172	200
5-132-702.00	BUILDINGS	SUPPLIES	1,597	-	-	-	-
5-132-810.00	MACHINERY/EQUIPMENT	CAPITAL	24,967	-	-	-	-
5-132-812.00	OFFICE FURNITURE/EQUIPME	CAPITAL	61,225	-	-	6,118	-
5-132-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	-	2,000	2,000	1,960	2,000
5-132-908.10	MILEAGE	SUNDRIES	155	300	300	313	300
5-132-950.00	SUNDRY	SUNDRIES	105	400	400	118	300
TOTAL DEPT 132 BEFORE ADJ			537,252	468,563	468,563	474,462	505,271
ACCRUED COMP			(1,326)	-	-	-	-
TOTAL DEPT 132 AFTER ADJ			535,926	468,563	468,563	474,462	505,271

Electric Fund

DEPT 132

Electric Fund

Fund 102

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
UTILITY BILLING SUPERVISOR	27	1.00
ASSISTANT UTILITY BILLING SUPERVISOR	22	1.00
CASHIER/DRIVE THRU UTILITY BILLING CLERK	17	1.00
UTILITY BILLING CLERK/ASST CASHIER	15	1.00
UTILITY BILLING CLERK	14	2.00
FY19-20 BUDGET		<u>6.00</u>
FY18-19 BUDGET		6.00

Dept 160 Public Utilities

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, gas, and water resource plans. The department is responsible for overall utility administration.

Programs and Services

Electric Fund

SUPPLY CONTRACTS	ELECTRIC	LCRA
	GAS	WEST TEXAS GAS, ENERGY TRANSFER, MUNI-GAS
	WATER	BRAZO VALLEY RIVER AUTHORITY
SYSTEMS	SCADA	
	GIS	
	MILSOFT OUTAGE MANAMENT SOFTWARE	
	SENSUS	
COMPLIANCE	ELECTRIC	FERC/NERC
	GAS	PHMSA, TEXAS RAILROAD COMMISSION
	WATER	EPA, TCEQ
	WASTEWATER	EPA, TCEQ
	SAFETY	OSHA
REGULATORY REPORTING	ELECTRIC	EIA
		TPPA
	GAS	EIA
		MUNI-GAS
	WATER	TEXAS WATER DEVELOPMENT BOARD
		TML
		TCEQ
	WASTEWATER	TML
		TCEQ
		EPA
OTHER PROGRAMS OVERSIGHT	PRE-TREATMENT	
	STORM WATER TREATMENT	
	RISK MANAGEMENT PROGRAM	
	FATS, OILS, AND GREASE (FOG)	
	CROSS CONNECTION CONTROL (BACKFLOW PREVENTION)	
	WATER CONSERVATION/DROUGHT CONTINGENCY	
	SAFETY	
	LINE LOCATES	
DISPATCH SERVICES	ALL REQUEST FOR SERVICES AND LINE LOCATES	

DEPT 160

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Maximize the use of technology to improve utility operations;	GC1
➤ Develop low-cost, sustainable, reliable electric, gas, and water resources;	GC3
➤ Enhance the effective and efficient operation of all areas of utilities;	GC3
➤ Focus on the needs of our customers with quality service and rapid response time to all customer service calls; and	GC1
➤ Continue maintaining good working relationships with wholesale power suppliers and state agencies.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	858,879	773,450	773,450	779,497	916,535
SUPPLIES	44,757	54,529	54,529	52,754	68,895
MAINTENANCE	952	1,850	1,850	3,000	1,500
SERVICES	47,560	82,142	82,142	97,264	46,850
CAPITAL OUTLAY	29,214	73,000	73,000	70,246	27,165
SUNDRIES	16,835	18,653	18,653	13,052	19,125
TOTAL DEPT 160 BEFORE ADJ	998,197	1,003,624	1,003,624	1,015,813	1,080,070
PERSONNEL - ACCRUED COMP	(9,659)	-	-	-	-
TOTAL DEPT 160 AFTER ADJ	988,538	1,003,624	1,003,624	1,015,813	1,080,070

Decision Packages in FY20 Budget

DESCRIPTION		\$ AMOUNT
PERSONNEL	DIRECTOR OF PUBLIC UTILITIES (ADDITION)	126,378
5-160-710.00	REPLACE TRIMBLE GPS RECEIVER & HANDHELD DATA COLLECTOR	17,000
5-160-712.00	PAGEWIDE SCANNER (50% OF COST)	11,500
5-160-714.10	PHASE I FIBER CONVERSION FROM MULTI-MODE TO SINGLE-MODE (4 SWITCHES/4 LOOPS)	10,000
5-160-813.00	REPLACE 2011 FORD SINGLE CAB F150 (UNIT #22) PLUS EQUIPMENT	27,165
TOTAL		192,043

Output Measures

	FY18	FY19	FY20 TARGET
# of Utility Taps Issued	343	251	325
Calls Received/Dispatched	3,135	3,356	3,400
Utility Line Locates Issued	2,175	2,253	2,300

Fund 102

Electric Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-160-101.00	SALARIES & WAGES	PERSONNEL	589,087	532,238	532,238	534,283	632,788
5-160-102.00	OVERTIME PAY	PERSONNEL	547	1,200	1,200	600	1,200
5-160-103.00	OASDI/MEDICARE	PERSONNEL	43,630	42,024	42,024	40,350	50,259
5-160-103.02	MATCHING RETIREMENT	PERSONNEL	61,481	55,073	55,073	54,295	65,702
5-160-105.00	LONGEVITY PAY	PERSONNEL	9,095	8,630	8,630	8,630	8,838
5-160-105.01	EDUCATION/MISCELLANEOU'	PERSONNEL	12,462	6,000	6,000	6,000	12,000
5-160-106.00	MEDICAL INSURANCE	PERSONNEL	125,942	121,899	121,899	128,612	125,093
5-160-106.01	LIFE INSURANCE	PERSONNEL	2,315	1,986	1,986	2,113	2,359
5-160-106.02	LONG TERM DISABILITY	PERSONNEL	1,332	1,103	1,103	1,210	1,311
5-160-107.00	WORKERS' COMPENSATION	PERSONNEL	3,329	3,297	3,297	3,404	3,502
5-160-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	13,483
5-160-118.00	ACCRUED COMP TIME	PERSONNEL	9,659	-	-	-	-
5-160-202.00	FUEL	SUPPLIES	6,660	5,200	5,200	6,812	6,900
5-160-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	197	700	700	851	600
5-160-204.00	POSTAGE & FREIGHT	SUPPLIES	165	250	250	218	250
5-160-205.00	OFFICE SUPPLIES	SUPPLIES	3,947	2,000	2,000	3,696	3,350
5-160-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,790	1,500	1,500	1,500	1,800
5-160-207.00	REPRODUCTION & PRINTING	SUPPLIES	15,684	10,000	10,000	10,000	12,000
5-160-208.00	CLOTHING	SUPPLIES	1,490	2,000	2,000	1,865	2,620
5-160-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	113	100	100	82	100
5-160-211.00	CLEANING AND JANITORIAL	SUPPLIES	106	50	50	92	100
5-160-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	10,887	13,150	13,150	11,253	2,250
5-160-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	266	-	-	89	-
5-160-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	50	50	-	25
5-160-250.00	OTHER SUPPLIES	SUPPLIES	232	300	300	500	400
5-160-303.00	VEHICLES/LARGE EQUIPMEN'	MAINTENANCE	697	1,500	1,500	3,000	1,500
5-160-313.00	COMPUTER/OFFICE EQUIPMI	MAINTENANCE	255	350	350	-	-
5-160-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	45,000	45,000	55,000	-
5-160-403.00	TELEPHONE	SERVICES	3,760	3,800	3,800	3,761	2,400
5-160-408.10	RENTALS/LEASES-FLEET	SERVICES	-	-	-	50	-
5-160-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	150	-	-	-	-
5-160-424.00	SERVICE CONTRACTS	SERVICES	43,512	33,042	33,042	38,272	44,000
5-160-450.00	OTHER SERVICES	SERVICES	138	300	300	181	450
5-160-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	17,000
5-160-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	1,781	-	-	2,567	11,500
5-160-714.10	SCADA COMMUNICATIONS	SUPPLIES	1,439	-	-	-	10,000
5-160-715.00	OTHER CAPITAL	SUPPLIES	-	19,229	19,229	13,229	-
5-160-813.00	VEHICLES/LARGE EQUIPMEN'	CAPITAL	21,886	50,000	50,000	48,246	27,165
5-160-814.10	SCADA COMMUNICATIONS	CAPITAL	7,328	23,000	23,000	22,000	-
5-160-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,457	1,553	1,553	2,013	2,125
5-160-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	12,051	13,500	13,500	8,477	14,500
5-160-908.10	MILEAGE	SUNDRIES	2,862	3,500	3,500	2,462	2,500
5-160-950.00	OTHER SUNDRY	SUNDRIES	466	100	100	100	-
TOTAL DEPT 160 BEFORE ADJ			998,197	1,003,624	1,003,624	1,015,813	1,080,070
ACCRUED COMP			(9,659)	-	-	-	-
TOTAL DEPT 160 AFTER ADJ			988,538	1,003,624	1,003,624	1,015,813	1,080,070

Electric Fund

DEPT 160

Electric Fund

Fund 102

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
ASSISTANT CITY MANAGER - PUBLIC UTILITIES	41	1.00
DIRECTOR OF PUBLIC UTILITIES	37	1.00
SCADA SYSTEM MANAGER	27	1.00
GIS TECHNICIAN	25	0.50
UTILITY SYSTEMS MANAGER	23	1.00
PUBLIC UTILITIES ANALYST	23	1.00
PRE TREATMENT COORDINATOR	22	1.00
ADMINISTRATIVE ASSISTANT	21	1.00
CUSTOMER SERVICE TECH	18	2.00
PUBLIC UTILITIES SUPPORT SPECIALIST	18	1.00
		10.50
FY19-20 BUDGET		
FY18-19 BUDGET		9.50

Dept 161 Electric

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 7,200 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.

Programs and Services

CUSTOMER SERVICE	METER INSTALLS OR REPLACEMENTS
	SERVICE DROPS OR REPLACEMENTS
	TRANSFORMER UPGRADES OR REPLACEMENTS
SYSTEM OPERATIONS	OUTAGE MANAGEMENT
	POWER FACTOR (PARITY)MANAGEMENT
SYSTEM MAINTENANCE	TREE TRIMMING PROGRAM
	ROTTEN POLE CHANGEOUT PROGRAM
	COPPER REPLACEMENT PROGRAM
	TRANSFORMER REPLACEMENT PROGRAM
	OPEN-WIRE SECONDARY REPLACEMENT PROGRAM
	FEEDER UPGRADE PROGRAM
EMPLOYEE	SMART DEVICE PROGRAM
	SAFETY PROGRAM
	TRAINING PROGRAM

Electric Fund

DEPT 161

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Maintain electric reliability by providing annual maintenance including replacing rotten poles, distribution lines, transformers, and service drops;	GC3
➤ Continue upgrades on main feeder circuits to replace broken/damaged hardware;	GC1
➤ Continue the annual tree trimming program which increases system reliability;	GC1
➤ Install smart devices in the electric system that will minimize outages, increase system reliability, and improve operating efficiencies; and	GC3
➤ Improve employee training program.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	882,839	934,420	934,420	902,995	932,922
SUPPLIES	109,980	105,850	105,850	88,034	85,050
MAINTENANCE	108,490	111,100	111,100	100,834	110,250
SERVICES	186,472	318,362	318,362	251,050	246,088
CAPITAL OUTLAY	629,431	899,000	899,000	825,669	1,004,000
SUNDRIES	40,151	44,320	44,320	39,654	47,050
TOTAL DEPT 161 BEFORE ADJ	1,957,362	2,413,052	2,413,052	2,208,236	2,425,360
PERSONNEL - ACCRUED COMP	(1,326)	-	-	-	-
TOTAL DEPT 161 AFTER ADJ	1,956,036	2,413,052	2,413,052	2,208,236	2,425,360

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-161-813.00 REPLACE 2008 SKYLIFT MINI BUCKET (UNIT #336)	220,000

Output Measures

	FY18	FY19	FY20 TARGET
KWH Consumption (Sales)	278,650,812	273,784,108	275,972,307
Average Consumption Price per KWH	\$0.0806	\$0.0766	\$0.0793
KWH Purchased (LCRA)	287,463,108	291,044,934	290,355,448
Average Purchase Price per KWH	\$0.0523	\$0.0494	\$0.0540

Fund 102

Electric Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-161-101.00	SALARIES & WAGES	PERSONNEL	587,191	604,893	604,893	594,398	608,201
5-161-102.00	OVERTIME PAY	PERSONNEL	6,221	25,000	25,000	12,000	25,000
5-161-103.00	OASDI/MEDICARE	PERSONNEL	45,155	51,001	51,001	47,159	51,309
5-161-103.02	MATCHING RETIREMENT	PERSONNEL	63,424	66,913	66,913	63,937	67,138
5-161-105.00	LONGEVITY PAY	PERSONNEL	8,645	8,885	8,885	8,885	9,463
5-161-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-161-105.03	STANDBY	PERSONNEL	21,871	20,000	20,000	20,000	20,000
5-161-106.00	MEDICAL INSURANCE	PERSONNEL	131,118	139,168	139,168	138,104	119,816
5-161-106.01	LIFE INSURANCE	PERSONNEL	2,337	2,261	2,261	2,237	2,273
5-161-106.02	LONG TERM DISABILITY	PERSONNEL	1,297	1,256	1,256	1,243	1,263
5-161-107.00	WORKERS' COMPENSATION	PERSONNEL	8,024	9,043	9,043	9,032	9,525
5-161-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	12,934
5-161-118.00	ACCRUED COMP TIME	PERSONNEL	1,326	-	-	-	-
5-161-202.00	FUEL	SUPPLIES	17,126	15,000	15,000	15,000	16,500
5-161-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	8,701	10,400	10,400	8,992	9,000
5-161-204.00	POSTAGE & FREIGHT	SUPPLIES	520	250	250	250	100
5-161-205.00	OFFICE SUPPLIES	SUPPLIES	984	700	700	624	1,375
5-161-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,231	900	900	900	900
5-161-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,217	2,000	2,000	902	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	11,646	12,500	12,500	10,543	12,800
5-161-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	690	600	600	600	600
5-161-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,015	850	850	740	750
5-161-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	895	1,800	1,800	1,800	2,500
5-161-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	156	-	-	-	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	6,810	5,700	5,700	5,700	5,700
5-161-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	-	125
5-161-250.00	OTHER SUPPLIES	SUPPLIES	3,922	5,900	5,900	4,745	4,900
5-161-301.00	UTILITY LINES	MAINTENANCE	36,041	35,000	35,000	33,965	35,000
5-161-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	26,090	28,000	28,000	22,116	28,000
5-161-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,574	3,600	3,600	1,290	3,000
5-161-308.00	METERS	MAINTENANCE	6,121	7,000	7,000	6,121	6,500
5-161-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	107	-	-	-	-
5-161-310.00	LAND/GROUNDS	MAINTENANCE	441	500	500	77	250
5-161-311.00	UTILITY PLANTS	MAINTENANCE	-	-	-	265	500
5-161-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,451	2,000	2,000	2,000	2,000
5-161-314.00	TRANSFORMERS	MAINTENANCE	35,665	35,000	35,000	35,000	35,000
5-161-401.00	ELECTRICAL	SERVICES	3,551	4,500	4,500	3,876	3,700
5-161-402.00	AUDITS/CONSULTANTS FEES	SERVICES	26,828	86,100	86,100	30,000	30,713
5-161-402.15	STATE FEES	SERVICES	500	-	-	-	-
5-161-402.80	SPECIAL SERVICES-TREE TRIM	SERVICES	97,784	150,000	150,000	135,643	150,000
5-161-403.00	TELEPHONE	SERVICES	1,500	2,000	2,000	1,688	2,300
5-161-404.00	GAS	SERVICES	799	850	850	791	850
5-161-405.00	WATER	SERVICES	221	285	285	222	250
5-161-406.00	SEWER	SERVICES	243	300	300	245	275
5-161-406.50	GARBAGE	SERVICES	966	985	985	982	1,000

Electric Fund

DEPT 161

Expenditures Detail (continued)

Electric Fund

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-161-406.60	DISPOSAL FEES	SERVICES	2,652	3,000	3,000	1,670	3,000
5-161-408.00	RENTAL & LEASES	SERVICES	-	-	-	40	-
5-161-408.10	RENTALS/LEASES-FLEET	SERVICES	20,760	15,000	15,000	22,693	18,000
5-161-424.00	SERVICE CONTRACTS	SERVICES	21,945	46,042	46,042	43,400	26,000
5-161-425.00	LABORATORY TEST FEES	SERVICES	2,698	2,500	2,500	3,000	3,500
5-161-450.00	OTHER SERVICES	SERVICES	6,023	6,800	6,800	6,800	6,500
5-161-702.00	BUILDINGS	SUPPLIES	-	2,750	2,750	2,750	2,500
5-161-704.00	UTILITY LINES	SUPPLIES	6,733	15,000	15,000	3,583	12,000
5-161-708.00	METERS	SUPPLIES	20,337	8,000	8,000	8,000	8,000
5-161-708.10	SVC INSTALLS	SUPPLIES	10,177	4,000	4,000	4,000	4,000
5-161-710.00	MACHINERY/EQUIPMENT	SUPPLIES	7,690	15,000	15,000	14,405	2,300
5-161-715.00	OTHER CAPITAL	SUPPLIES	10,131	4,500	4,500	4,500	-
5-161-804.00	UTILITY LINES	CAPITAL	70,344	124,000	124,000	114,000	124,000
5-161-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	103,859	55,000	55,000	65,000	55,000
5-161-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	193,658	210,000	210,000	148,598	215,000
5-161-807.00	TRANSFORMERS	CAPITAL	139,612	215,000	215,000	215,000	365,000
5-161-808.00	METERS	CAPITAL	11,108	12,000	12,000	12,000	12,000
5-161-808.10	SVC INSTALL	CAPITAL	2,091	6,000	6,000	6,000	6,000
5-161-809.10	STREET LIGHTS/SIGNALS	CAPITAL	8,174	7,000	7,000	4,166	7,000
5-161-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	70,000	70,000	64,694	-
5-161-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	80,772	200,000	200,000	196,211	220,000
5-161-814.15	WIRELESS MESH	CAPITAL	13,877	-	-	-	-
5-161-814.20	FIBER EXPANSION	CAPITAL	5,935	-	-	-	-
5-161-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	8,829	9,320	9,320	10,599	11,150
5-161-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	30,772	34,000	34,000	28,182	35,000
5-161-908.10	MILEAGE	SUNDRIES	177	600	600	500	500
5-161-950.00	OTHER SUNDRY	SUNDRIES	374	400	400	373	400
TOTAL DEPT 161 BEFORE ADJ			1,957,362	2,413,052	2,413,052	2,208,236	2,425,360
ACCRUED COMP			(1,326)	-	-	-	-
TOTAL DEPT 161 AFTER ADJ			1,956,036	2,413,052	2,413,052	2,208,236	2,425,360

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
ELECTRIC SUPERINTENDENT	34	1.00
ASST ELECTRIC SUPERINTENDENT	29	1.00
SR LINEWORKER	25	2.00
LINEWORKER II	23	4.00
LINEWORKER I	21	1.00
APPRENTICE LINEWORKER	19	2.00
FY19-20 BUDGET		11.00
FY18-19 BUDGET		11.00

Fund 102

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	1,876,023	1,993,573	1,993,573	1,936,531	1,922,619
6-000-603.00	INTERFUND TRNF-GAS	TRANSFER IN	(190,068)	(181,547)	(181,547)	(183,780)	(195,511)
6-000-604.00	INTERFUND TRNF-WATER	TRANSFER IN	(237,393)	(219,936)	(219,936)	(222,662)	(236,955)
6-000-605.00	INTERFUND TRNSF-SEWER FL	TRANSFER IN	(128,496)	(119,048)	(119,048)	(120,523)	(128,260)
6-000-606.00	INTERFUND TRNF-SANITATIO	TRANSFER IN	(87,060)	(83,534)	(83,534)	(84,560)	(89,954)
TOTAL NET TRANSFERS			1,233,006	1,389,508	1,389,508	1,325,006	1,271,939

TRANSFER-OUT TO THE GENERAL FUND FROM THE ELECTRIC FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
101/100	COMMUNITY SVCS	54.11%	496,679	531,652	531,652	519,234	475,291
101/121	ADMINISTRATION	54.11%	93,609	98,282	98,282	95,136	100,620
101/123	HR	54.11%	136,200	127,244	127,244	141,218	127,942
101/125	MAIN STREET	20.64%	30,025	-	-	-	-
101/128	ENGINEERING	0.00%	-	-	-	-	-
101/131	MAINTENANCE	42.92%	345,946	363,354	363,354	331,905	347,596
101/133	FINANCE	51.66%	506,903	587,159	587,159	576,246	596,400
101/135	PURCHASING	45.55%	136,953	139,428	139,428	133,675	126,637
101/172	IT	20.51%	129,708	146,453	146,453	139,118	148,133
TOTAL			1,876,023	1,993,573	1,993,573	1,936,531	1,922,619

TRANSFER-IN TO THE ELECTRIC FUND FROM THE GAS FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
102/132	UTILITY CUSTOMER SERVICE	13.34%	(71,686)	(62,520)	(62,520)	(63,307)	(67,418)
102/160	PUBLIC UTILITIES	11.86%	(118,382)	(119,027)	(119,027)	(120,472)	(128,093)
TOTAL			(190,068)	(181,547)	(181,547)	(183,780)	(195,511)

TRANSFER-IN TO THE ELECTRIC FUND FROM THE WATER FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
102/132	UTILITY CUSTOMER SERVICE	26.18%	(140,636)	(122,654)	(122,654)	(124,198)	(132,263)
102/160	PUBLIC UTILITIES	9.69%	(96,757)	(97,282)	(97,282)	(98,464)	(104,692)
TOTAL			(237,393)	(219,936)	(219,936)	(222,662)	(236,955)

Electric Fund

Capital
Plan

Transfers Detail (continued)

TRANSFER-IN TO THE ELECTRIC FUND FROM THE WASTEWATER FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
102/132	UTILITY CUSTOMER SERVICE	14.17%	(76,123)	(66,390)	(66,390)	(67,226)	(71,591)
102/160	PUBLIC UTILITIES	5.25%	(52,373)	(52,658)	(52,658)	(53,297)	(56,669)
TOTAL			(128,496)	(119,048)	(119,048)	(120,523)	(128,260)

TRANSFER-IN TO THE ELECTRIC FUND FROM THE SANITATION FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
102/132	UTILITY CUSTOMER SERVICE	5.58%	(30,005)	(26,169)	(26,169)	(26,498)	(28,219)
102/160	PUBLIC UTILITIES	5.72%	(57,055)	(57,365)	(57,365)	(58,062)	(61,735)
TOTAL			(87,060)	(83,534)	(83,534)	(84,560)	(89,954)

Electric Fund

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY21	FY22	FY23	FY24	FY25
161	804.00 UTILITY LINES	124,000	124,000	124,000	124,000	124,000
161	804.10 UTILITY LINES-CONTINGENCY	55,000	55,000	55,000	55,000	55,000
161	804.20 UTILITY LINES-CONTRACTORS	215,000	215,000	215,000	215,000	215,000
161	807.00 TRANSFORMERS	215,000	215,000	215,000	215,000	215,000
161	808.00 METERS	12,000	12,000	12,000	12,000	12,000
161	808.10 SVC INSTALL	6,000	6,000	6,000	6,000	6,000
161	809.10 STREET LIGHTS/SIGNALS	7,000	7,000	7,000	7,000	7,000
161	813.00 VEHICLES/LARGE EQUIPMENT	239,000	250,000	-	229,000	54,000
TOTAL		873,000	884,000	634,000	863,000	688,000

Fund 102

Fund Description

The Gas Fund (Fund 103) is the primary operating fund for natural gas distribution services. The Gas Fund is an enterprise fund and falls within the business-type funds category. Gas is purchased under a MuniGas joint gas purchasing program at a discount from prevailing market prices. West Texas Gas is the supplier/marketer with Energy Transfer providing Oasis Pipeline transport to the City gate. Like electric, gas purchase costs are billed (passed-through) to customers monthly and accounted for in Fund 123.

Revenues

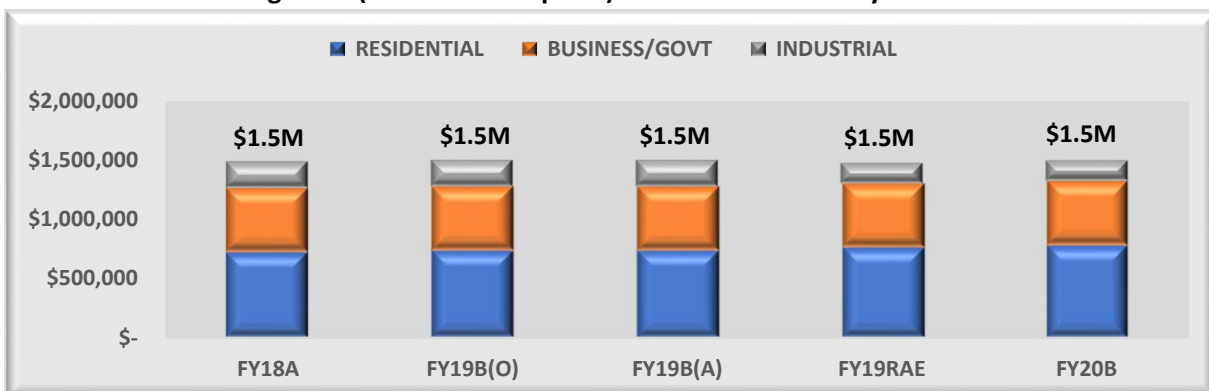
Charges for services for FY19-20 are projected at \$1.5 million and are net of uncollectible accounts. This is a change of \$21,896 or 1.5 percent over FY19 RAE (Revised Annual Estimate) and (\$9,880) or (0.7) percent less than FY18-19 Budget.



Approximately 99 percent (\$1.5 million) of Gas Fund charges for services revenue comes from billed consumption measured in mcf. Revenue assumptions include:

- Loss of Valmont galvanizing plant which was relocated to another city;
- A 0.3 percent (small) increase in mcf consumption sales over RAE, as RAE already reflected loss of Valmont galvanizing plant;
- No changes in natural gas rates; and
- Relatively stable distribution of billed consumption revenues by rate class after (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class



Gas Fund

Overview

Gas Fund

Revenues (continued)

About 1 percent or \$17,300 of charges for services revenues are from relight services, state sales tax, line taps, and other miscellaneous charges. Revenue projections for other sources were based on one or more factors, including:

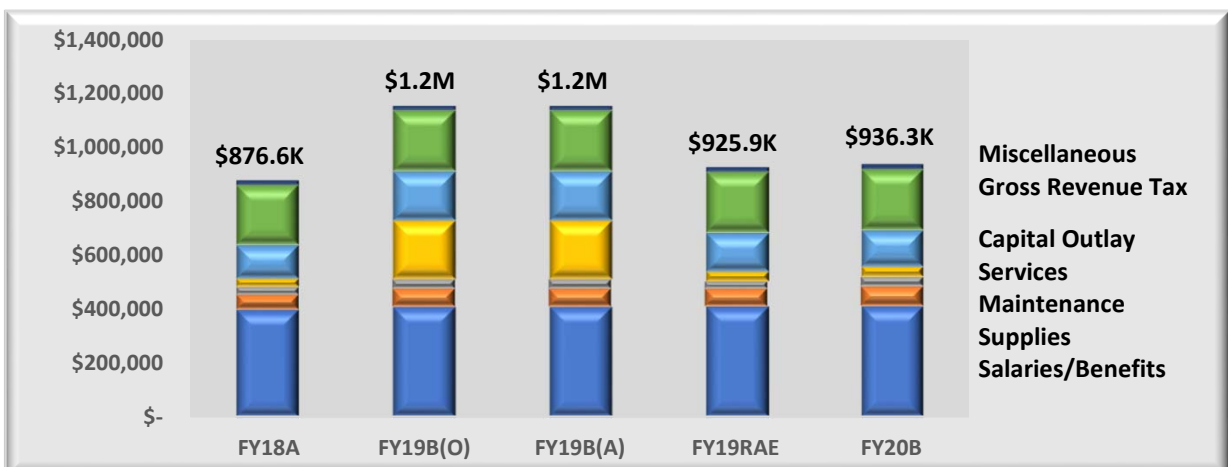
- Historic run rates feeding a linear model/formula to forecast future revenues; and
- Other economic factors, expansion plans, new programs, etc.



Operating Expenditures

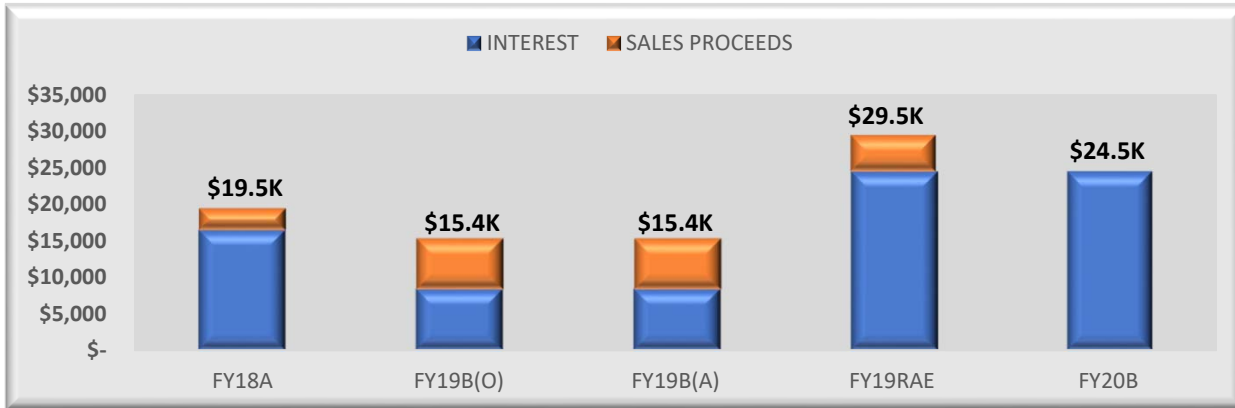
Budgeted operating expenditures are \$936,328. This is an increase of \$10,407 or 1.1 percent and a decrease of (\$215,615) or (18.7) percent over FY18-19 RAE and Budget, respectively. Budget drivers include:

- Budget savings:
 - \$9,849 in medical insurance (on rebid); and
 - \$150,000 from deferral of Master Plan and Impact Fee Studies.
- Use of some of the budget savings above includes:
 - A 2 percent COLA at a cost of \$5,455.



Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$24,500 and include interest income and proceeds from the sale of non-capital and capitalized assets.



The Gas Fund has no outstanding debt.

Gas Fund

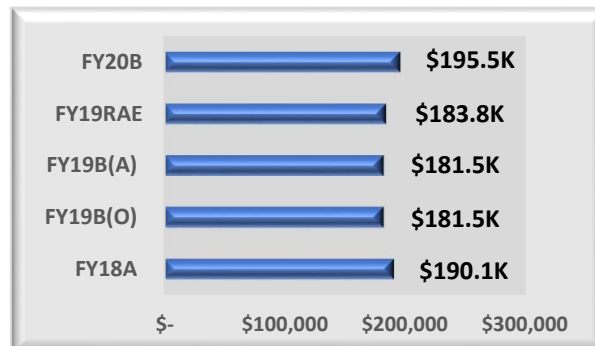
Transfers

Transfers-out totalling \$602,828 to the General and Electric Funds are budgeted for reimbursement of shared service costs from departments with budgets in those funds. The General Fund transfer-out is budgeted at \$407,317. The Electric Fund transfer-out is budgeted at \$195,511.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Overview

Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results for the distribution and natural gas wholesale businesses and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2014-15	ACTUAL	1,717,708	-	215,682	=	1,502,026	8.0
2015-16	ACTUAL	1,660,172	-	131,981	=	1,528,191	12.6
2016-17	ACTUAL	1,391,159	-	121,006	=	1,270,153	11.5
2017-18	ACTUAL	1,488,440	-	121,999	=	1,366,441	12.2
2018-19	BUDGET(0)	1,286,610	-	121,999	=	1,164,611	10.5
2018-19	BUDGET(A)	1,286,610	-	121,999	=	1,164,611	10.5
2018-19	RAE	1,538,389	-	121,999	=	1,416,390	12.6
2019-20	BUDGET	1,532,216	-	121,999	=	1,410,217	12.6

Note: Current assets shown above, includes over-collection/rate mitigation balances and MuniGas cash requirements.

When excluding these reserves, the Budget current ratio decreases from 12.6 to 4.4.

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. Cash reserve balances from over-collection of pass-through gas commodity purchase costs are excluded from days policy calculation. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	GAS RESERVES	NET CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY					
2014-15	ACTUAL	1,374,523	3,766	1,406,193	(792,332)	613,861	163.0	103.0
2015-16	ACTUAL	1,336,474	3,662	1,329,436	(904,738)	424,698	116.0	56.0
2016-17	ACTUAL	1,357,396	3,719	1,023,222	(658,840)	364,382	98.0	38.0
2017-18	ACTUAL	1,439,251	3,943	1,120,069	(945,391)	174,678	44.3	(15.7)
2018-19	BUDGET(0)	1,737,795	4,761	918,239	(962,993)	(44,754)	(9.4)	(69.4)
2018-19	BUDGET(A)	1,737,795	4,761	918,239	(962,993)	(44,754)	(9.4)	(69.4)
2018-19	RAE	1,483,650	4,065	1,170,018	(992,403)	177,615	43.7	(16.3)
2019-20	BUDGET	1,514,656	4,150	1,163,845	(992,403)	171,442	41.3	(18.7)

Fund 103

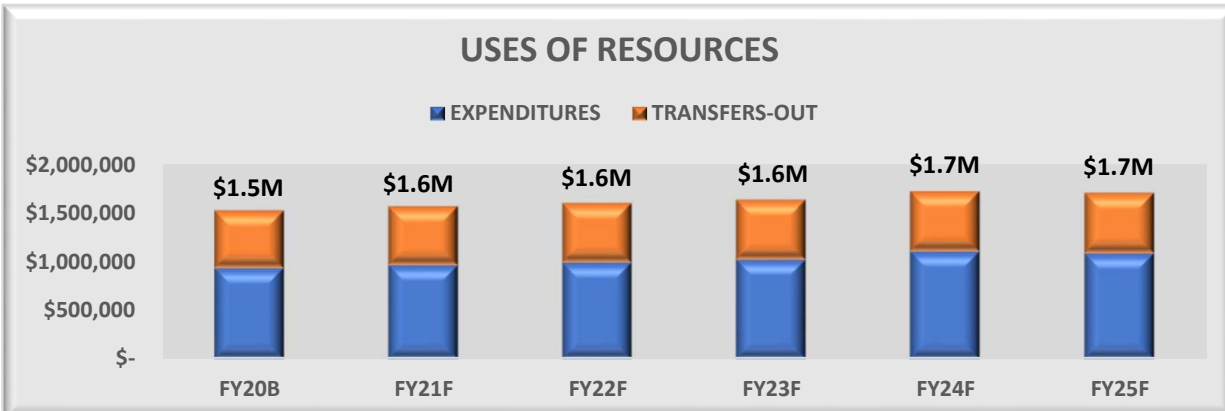
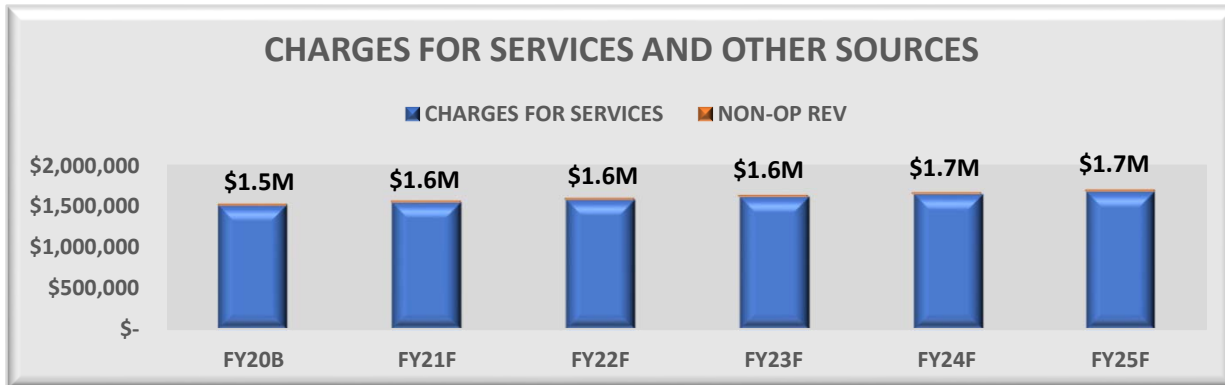
Gas Fund

Financial 5-Year Forecast

The financial forecast for the Gas Fund (Fund 103) indicates gas revenues are slightly less than operating expenses, particularly in years with revenue/reserve funded vehicle replacements (FY24). An increase in gas rates may be needed if future expenditures outpace future revenue growth. Total uses of resources almost align with revenues and other sources over the five year period. Operating expenditures include revenue/reserve funded capital (see Capital).

Gas Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2014-15	ACTUAL	\$ 1,325,572	\$ 862,570	\$ (2,033)	\$ 1,224	\$ (511,144)	\$ (48,952)		
2015-16	ACTUAL	\$ 1,253,416	\$ 843,722	\$ (2,033)	\$ 9,935	\$ (500,654)	\$ (83,058)		
2016-17	ACTUAL	\$ 1,343,978	\$ 848,048	\$ (1,017)	\$ 16,785	\$ (525,116)	\$ (13,418)		
2017-18	ACTUAL	\$ 1,500,363	\$ 876,620	\$ -	\$ 19,475	\$ (582,106)	\$ 61,111		
2018-19	BUDGET(0)	\$ 1,518,363	\$ 1,151,943	\$ -	\$ 15,400	\$ (601,252)	\$ (219,432)		
2018-19	BUDGET(A)	\$ 1,518,363	\$ 1,151,943	\$ -	\$ 15,400	\$ (601,252)	\$ (219,432)		
2018-19	RAE	\$ 1,486,587	\$ 925,921	\$ -	\$ 29,500	\$ (587,229)	\$ 2,937		
2019-20	BUDGET	\$ 1,508,483	\$ 936,328	\$ -	\$ 24,500	\$ (602,828)	\$ (6,173)		
2020-21	FORECAST	\$ 1,542,996	\$ 964,418	\$ -	\$ 24,500	\$ (606,578)	\$ (3,500)		
2021-22	FORECAST	\$ 1,574,911	\$ 993,350	\$ -	\$ 24,500	\$ (610,141)	\$ (4,081)		
2022-23	FORECAST	\$ 1,609,587	\$ 1,023,151	\$ -	\$ 24,500	\$ (615,236)	\$ (4,301)		
2023-24	FORECAST	\$ 1,641,147	\$ 1,106,222	\$ -	\$ 24,500	\$ (618,898)	\$ (59,473)		
2024-25	FORECAST	\$ 1,672,723	\$ 1,085,461	\$ -	\$ 24,500	\$ (622,566)	\$ (10,804)		



Overview

Financial Statement

Gas Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	1,500,363	1,518,363	1,518,363	1,486,587	1,508,483
TOTAL REVENUES	1,500,363	1,518,363	1,518,363	1,486,587	1,508,483
OPERATING EXPENDITURES					
SALARIES	398,479	408,969	408,969	409,913	410,926
SUPPLIES	55,176	67,919	67,919	66,645	73,357
MAINTENANCE	28,673	34,052	34,052	25,918	34,875
CONTRACTUAL SERVICES	31,373	216,380	216,380	37,162	38,400
CAPITAL OUTLAY (CASH BASIS)	123,205	182,300	182,300	142,457	133,829
GROSS REVENUE TAX	222,071	224,926	224,926	225,871	226,441
MISCELLANEOUS	17,643	17,397	17,397	17,955	18,500
TOTAL OPERATING EXPENDITURES	876,620	1,151,943	1,151,943	925,921	936,328
OPERATING INCOME (LOSS)	623,743	366,420	366,420	560,666	572,155
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	16,477	8,400	8,400	24,500	24,500
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	2,998	7,000	7,000	5,000	-
TOTAL NONOPERATING REVENUES (EXP)	19,475	15,400	15,400	29,500	24,500
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	643,217	381,820	381,820	590,166	596,655
TRANSFERS IN					
	-	-	-	-	-
TRANSFERS OUT					
	(582,106)	(601,252)	(601,252)	(587,229)	(602,828)
TOTAL TRANSFERS IN/(OUT)	(582,106)	(601,252)	(601,252)	(587,229)	(602,828)
CHANGE IN NET POSITION DISTRIBUTION	61,111	(219,432)	(219,432)	2,937	(6,173)
NOTE:					
FUND 123 GAS COMMODITY COST (PASS-THROUGH)					
TOTAL REVENUES	1,689,137	1,712,480	1,712,480	1,756,618	1,742,869
TOTAL EXPENDITURES	1,651,632	1,694,878	1,694,878	1,709,606	1,742,869
CHANGE IN NET POSITION GAS	37,505	17,602	17,602	47,012	-

Fund 103

Key Performance Index (KPIs)

Pipeline constructed of cast and wrought iron, as well as bare steel, are among those pipelines that pose the highest-risk of gas leaks and incidents. Nationally, there has been an acceleration in the replacement of these old materials. Approximately 97 percent of natural gas distribution pipelines in the U.S. were made of plastic or coated steel at the end of 2018. The remaining 3 percent is mostly iron pipe. All steel in the City's system is coated and under cathodic protection.

System Reliability Measures	Actual	Goal	Benchmarks
Steel Pipe Mains as % of Total Pipe (Base on miles)	16.00%	< 36%	National Avg - 36%
Number of Steel Services as % of Total Services	6.90%	< 25%	National Avg - 25%

At the City gate, natural gas is transferred from an intrastate pipeline (OASIS) to the City's local distribution system. At the point of transfer, the supplier measures the gas for billing. The difference between the City-gate measurement and the gas volumes sold to Brenham customers is treated as unaccounted-for gas. According to PHMSA, there are two main reasons for this "lost" gas. The first is leaks. The second is measurement issues caused by inconsistent meters.

System Efficiency Measures	Actual	Goal	Benchmarks
Unaccounted For Gas (Line Loss)	1.29%	< 3%	Industry Experts-3%

For natural gas to be a viable energy alternative to electricity, the City has to keep it affordable. Affordability is based on comparison of the City's average residential bill to EIA and Texas Railroad commission data.

System Affordability Measures	Actual	Goal	Benchmarks
Average Residential Rate (6 MCFs - Jan-Mar 2019)	\$49.98	< TXRRC MUNI	TXRRC MUNI-\$50.48
Average Monthly Residential Bill per 1000 Cubic Feet	\$14.86	< EIA TX	EIA TX - \$22.40 (SEP 19)

The current ratio and days reserves are used as financial measures. The Gas Fund has a high current ratio. The fund is below the 60-day reserve policy; however, the high current ratio indicates that lower days reserves for this fund are adequate. When adjusted by excluding commodity reserves, the current ratio is 4.4 which is above 1.0.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	12.6	>1.0	BEST PRACTICES >1.0
Days Reserves (Excludes Commodity Reserves)	41.3	60 DAYS	POLICY - 60 DAYS

Gas Fund

Revenues

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-602.00	GAS UTIL REVENUES	CHGS FOR SVCS	1,483,295	1,500,753	1,500,753	1,470,112	1,492,008
4-613.00	RELIGHT SERVICE	CHGS FOR SVCS	75	75	75	-	-
4-632.00	STATE SALES TAX	CHGS FOR SVCS	11,854	14,235	14,235	10,000	10,000
4-655.00	LINE TAPS	CHGS FOR SVCS	5,880	6,800	6,800	7,000	7,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	84	500	500	300	300
4-710.00	INTEREST EARNED	INV INCOME	4,257	-	-	4,500	4,500
4-710.30	INTEREST-TEXPOOL	INV INCOME	12,220	8,400	8,400	20,000	20,000
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	50	5,000	5,000	5,000	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	2,948	2,000	2,000	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			1,520,662	1,537,763	1,537,763	1,516,912	1,533,808

NOTE:

FUND 123 GAS WHOLESALE POWER COST (PASS-THROUGH) REVENUES

4-602.00	GAS UTIL REVENUES	CHGS FOR SVCS	2,629,964	2,637,924	2,637,924	2,489,738	2,534,230
4-611.00	GAS COST ADJUSTMENT	CHGS FOR SVCS	(940,827)	(925,444)	(925,444)	(733,120)	(791,361)
TOTAL OPERATING AND NON-OPERATING REVENUES			1,689,137	1,712,480	1,712,480	1,756,618	1,742,869

Gas Fund

Fund 103

Dept 100 Non-Dept Direct

This department is used to account for Gas Fund expenditures for franchise tax paid to the General Fund. The Gas Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	222,071	224,926	224,926	225,871	226,441
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 100	222,071	224,926	224,926	225,871	226,441

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	222,071	224,926	224,926	225,871	226,441
TOTAL DEPT 100			222,071	224,926	224,926	225,871	226,441

NOTE:

FUND 123 GAS WHOLESALE POWER COST (PASS-THROUGH) REVENUES

5-100-705.00	GAS PURCHASE COST	COST OF SERVIC	1,651,632	1,694,878	1,694,878	1,709,606	1,742,869
5-100-706.00	OASIS INTERCONNECT	COST OF SERVIC	-	-	-	-	-
TOTAL FUND 122 DEPT 100			1,651,632	1,694,878	1,694,878	1,709,606	1,742,869

Gas Fund

DEPT 110

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	4,591	8,000	8,000	4,525	4,525
TOTAL DEPT 110 AFTER ADJ	4,591	8,000	8,000	4,525	4,525
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(825)	(4,000)	(4,000)	(825)	(825)
TOTAL DEPT 110 AFTER ADJ	3,766	4,000	4,000	3,700	3,700

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	825	4,000	4,000	825	825
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	3,766	4,000	4,000	3,700	3,700
TOTAL DEPT 110			4,591	8,000	8,000	4,525	4,525

Gas Fund

Fund 103

Dept 162 Gas

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. At the regulator stations, the gas pressure is decreased for distribution to gas customers. The department maintains, replaces, and constructs gas lines that range from one-half to six inches in diameter. The Gas Department is responsible for the maintenance and operation of over 124 miles of gas mains distributing more than 500,000 mcfs of gas and servicing more than 4,450 customers. The department is on call 24/7 and is dedicated to the safe distribution of natural gas.

Programs and Services

CUSTOMER SERVICE	METER TESTING, INSTALLS OR REPLACEMENTS
	SERVICE INTALLS OR REPLACEMENTS
	NEW MAIN CONSTRUCTION
	REGULATOR UPGRADES OR REPLACEMENTS
SYSTEM OPERATIONS	ODORIZATION PROGRAM
	DAMAGE PREVENTION PROGRAM
	PRESSURE MONITORING PROGRAM (SCADA)
SYSTEM MAINTENANCE	CATHODIC PROTECTION PROGRAM
	LEAK PREVENTION PROGRAM
	ATMOSPHERIC PROTECTION PROGRAM
	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
	POLY VALVE ADDITIONS PROGRAM
	STEEL MAIN REPLACEMENT PROGRAM
	REGULATOR (STATIONS) REBUILD PROGRAM
GAS SURVEY PROGRAM	
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Gas Fund

DEPT 162

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Install second feed into town ;	GC3
➤ Improve billing accuracy by testing commercial meters and replacing older residential meters;	GC1
➤ Prevent atmospheric corrosion with protective painting;	GC3
➤ Extend polyethylene mains to new subdivisions;	GC1
➤ Install new polyethylene valves in our system to assist with emergency shut down; and	GC3
➤ Educate the general public with issues such as safety and the economical uses of natural gas.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	401,724	408,969	408,969	409,913	410,926
SUPPLIES	55,176	67,919	67,919	66,645	73,357
MAINTENANCE	28,673	34,052	34,052	25,918	34,875
SERVICES	31,373	216,380	216,380	37,162	38,400
CAPITAL OUTLAY	123,205	182,300	182,300	142,457	133,829
SUNDRIES	13,877	13,397	13,397	14,255	14,800
TOTAL DEPT 162 BEFORE ADJ	654,028	923,017	923,017	696,350	706,187
PERSONNEL - ACCRUED COMP	(3,245)	-	-	-	-
TOTAL DEPT 162 AFTER ADJ	650,783	923,017	923,017	696,350	706,187

Gas Fund

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-162-710.00 REPLACE RIDGED PIPE THREAD MACHINE	6,200
5-162-710.00 REPLACE TWO (2) HYDRAULIC SQUEEZE TOOLS (4" TO 6")	15,400
5-162-710.00 PURCHASE CALIBRATION STATION FOR CGIS	6,800
5-162-713.00 REPLACE TRAILER W/16' FOR HAULING TRENCHER	5,850
TOTA	34,250

Output Measures

	FY18	FY19	FY20 TARGET
MCF Purchased	499,197	469,362	482,518
Avg Price MCF Purchased	\$3.31	\$3.61	\$3.68
MCF Sold	491,582	463,286	473,688
Avg Price MCF Sold	\$6.47	\$6.94	\$6.83
Average Monthly Customers Served	4,434	4,469	4,491

Fund 103

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-162-101.00	SALARIES & WAGES	PERSONNEL	247,019	251,889	251,889	252,529	255,799
5-162-102.00	OVERTIME PAY	PERSONNEL	9,898	8,000	8,000	8,000	8,000
5-162-103.00	OASDI/MEDICARE	PERSONNEL	19,520	21,520	21,520	20,481	21,865
5-162-103.02	MATCHING RETIREMENT	PERSONNEL	27,972	28,233	28,233	27,928	28,610
5-162-105.00	LONGEVITY PAY	PERSONNEL	4,773	4,815	4,815	4,815	5,123
5-162-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-162-105.03	STANDBY	PERSONNEL	10,243	10,000	10,000	10,000	10,000
5-162-106.00	MEDICAL INSURANCE	PERSONNEL	67,841	73,556	73,556	75,033	65,185
5-162-106.01	LIFE INSURANCE	PERSONNEL	1,004	942	942	977	956
5-162-106.02	LONG TERM DISABILITY	PERSONNEL	557	524	524	543	532
5-162-107.00	WORKERS' COMPENSATION	PERSONNEL	3,423	3,490	3,490	3,607	3,401
5-162-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	5,455
5-162-118.00	ACCRUED COMP TIME	PERSONNEL	3,245	-	-	-	-
5-162-201.00	CHEMICALS	SUPPLIES	2,653	2,000	2,000	2,000	2,100
5-162-202.00	FUEL	SUPPLIES	7,380	6,500	6,500	6,500	7,600
5-162-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,611	1,500	1,500	1,500	2,015
5-162-204.00	POSTAGE & FREIGHT	SUPPLIES	795	700	700	700	800
5-162-205.00	OFFICE SUPPLIES	SUPPLIES	160	300	300	160	300
5-162-206.00	EMPLOYEE RELATIONS	SUPPLIES	372	750	750	750	750
5-162-207.00	REPRODUCTION & PRINTING	SUPPLIES	745	450	450	450	450
5-162-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,141	2,300	2,300	2,003	2,200
5-162-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	229	150	150	150	150
5-162-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,175	1,150	1,150	981	1,042
5-162-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	3,732	1,250	1,250	1,550	1,000
5-162-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	317	-	-	32	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	2,097	1,400	1,400	1,400	600
5-162-250.00	OTHER SUPPLIES	SUPPLIES	3,910	2,500	2,500	2,500	3,500
5-162-301.00	UTILITY LINES	MAINTENANCE	9,085	11,000	11,000	7,730	10,000
5-162-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	2,723	2,000	2,000	2,000	2,000
5-162-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	5,496	2,500	2,500	2,500	4,500
5-162-308.00	METERS	MAINTENANCE	-	4,500	4,500	2,565	4,500
5-162-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	64	-	-	-	-
5-162-311.00	UTILITY PLANTS	MAINTENANCE	10,897	13,752	13,752	10,823	13,575
5-162-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	407	300	300	300	300
5-162-401.00	ELECTRICAL	SERVICES	3,143	3,300	3,300	3,129	3,200
5-162-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	181,000	181,000	7,468	8,500
5-162-402.15	STATE FEES	SERVICES	5,957	7,850	7,850	9,737	9,100
5-162-403.00	TELEPHONE	SERVICES	1,500	1,200	1,200	1,688	2,300
5-162-404.00	GAS	SERVICES	688	700	700	689	700
5-162-406.50	GARBAGE	SERVICES	593	585	585	603	610
5-162-406.60	DISPOSAL FEES	SERVICES	31	75	75	18	50
5-162-408.00	RENTAL & LEASES	SERVICES	2,189	2,100	2,100	2,100	2,500
5-162-408.10	RENTALS/LEASES-FLEET	SERVICES	8,283	11,500	11,500	3,880	2,000
5-162-409.10	PUBLIC ED/INFORMATION	SERVICES	5,214	5,400	5,400	5,400	7,000
5-162-424.00	SERVICE CONTRACTS	SERVICES	1,337	850	850	630	520

Gas Fund

DEPT 162

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-162-425.00	LABORATORY TEST FEES	SERVICES	720	720	720	720	720
5-162-450.00	OTHER SERVICES	SERVICES	1,718	1,100	1,100	1,100	1,200
5-162-708.00	METERS	SUPPLIES	1,838	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	4,469	6,000	6,000	6,000	6,000
5-162-709.00	GAS REGULATORS	SUPPLIES	2,689	4,500	4,500	3,500	3,500
5-162-710.00	MACHINERY/EQUIPMENT	SUPPLIES	16,150	32,469	32,469	32,469	29,500
5-162-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	-	-	-	-	5,850
5-162-714.10	SCADA COMMUNICATIONS	SUPPLIES	1,713	4,000	4,000	4,000	6,000
5-162-804.00	UTILITY LINES	CAPITAL	15,734	47,300	27,216	5,300	63,239
5-162-804.10	UTILITY LINES-CONTINGENCY	CAPITAL	13,688	15,000	35,084	35,084	15,000
5-162-808.00	METERS	CAPITAL	31,863	41,500	41,500	33,113	42,090
5-162-808.10	NEW SERVICE INSTALLS	CAPITAL	7,492	14,000	14,000	8,000	8,000
5-162-809.00	GAS REGULATORS	CAPITAL	1,872	5,500	5,500	2,000	5,500
5-162-810.00	MACHINERY/EQUIPMENT	CAPITAL	19,097	-	-	-	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	33,459	59,000	59,000	58,960	-
5-162-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,347	2,347	2,347	3,045	3,200
5-162-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	11,111	9,600	9,600	10,791	10,150
5-162-908.10	MILEAGE	SUNDRIES	325	700	700	325	700
5-162-950.00	OTHER SUNDRY	SUNDRIES	94	750	750	94	750
TOTAL DEPT 162 BEFORE ADJ			654,028	923,017	923,017	696,350	706,187
ACCRUED COMP			(3,245)	-	-	-	-
TOTAL DEPT 162 AFTER ADJ			650,783	923,017	923,017	696,350	706,187

Gas Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
GAS SUPERINTENDENT	27	1.00
GAS CREW LEADER	23	1.00
GAS TECH II	21	1.00
GAS TECH I	19	2.00
FY19-20 BUDGET		5.00
FY18-19 BUDGET		5.00

Fund 103

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	392,038	419,705	419,705	403,449	407,317
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRANSFER OUT	190,068	181,547	181,547	183,780	195,511
TOTAL NET TRANSFERS			582,106	601,252	601,252	587,229	602,828

TRANSFER-OUT TO THE GENERAL FUND FROM THE GAS FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
101/100	COMMUNITY SVCS	8.19%	14,172	14,880	14,880	14,404	15,234
101/121	ADMINISTRATION	8.19%	75,197	80,492	80,492	78,612	71,959
101/123	HR	8.19%	20,621	19,265	19,265	21,380	19,370
101/125	MAIN STREET	3.12%	4,534	-	-	-	-
101/128	ENGINEERING	0.00%	-	-	-	-	-
101/131	MAINTENANCE	10.95%	88,264	92,703	92,703	84,679	88,683
101/133	FINANCE	6.66%	65,345	75,691	75,691	74,284	76,882
101/135	PURCHASING	9.66%	29,058	29,583	29,583	28,363	26,869
101/172	IT	15.00%	94,847	107,091	107,091	101,728	108,320
TOTAL			392,038	419,705	419,705	403,449	407,317

TRANSFER-OUT TO THE ELECTRIC FUND FROM THE GAS FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
102/132	UTILITY CUSTOMER SERVICE	13.34%	71,686	62,520	62,520	63,307	67,418
102/160	PUBLIC UTILITIES	11.86%	118,382	119,027	119,027	120,472	128,093
TOTAL			190,068	181,547	181,547	183,780	195,511

Gas Fund

Capital Plan

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY21	FY22	FY23	FY24	FY25
162	804.00 UTILITY LINES	66,273	36,732	18,138	27,378	24,166
162	804.10 UTILITY LINES-CONTINGENCY	15,000	15,000	15,000	15,000	15,000
162	808.00 METERS	42,692	43,305	43,932	44,570	45,222
162	809.10 SVC INSTALL	8,000	8,000	8,000	8,000	8,000
162	809.00 REGULATORS	5,500	5,500	5,500	5,500	5,500
162	813.00 VEHICLES/LARGE EQUIPMENT	-	-	-	52,377	-
TOTAL		137,465	108,537	90,570	152,825	97,888

Gas Fund

Fund 103

Fund Description

The Water Fund (Fund 104) is an enterprise fund and falls within the business-type funds category. The Water Fund is used to account for costs associated with water treatment, water distribution, and debt service. The City of Brenham contracts with the Brazos River Authority and receives water from Lake Somerville. Recovery of surface water purchase costs are included in water rates.

Revenues

Charges for services for FY19-20 are projected at \$4.4 million and are net of uncollectible accounts. This is a change of \$480,134 or 12.2 percent over FY19 RAE (Revised Annual Estimate) and \$34,908 or 0.8 percent more than FY18-19 Budget.



Approximately 97 percent (\$4.3 million) of Water Fund charges for services revenue comes from billed consumption measured in gallons. Revenue assumptions include:

- A 4 percent increase in water rates;
- Consumption estimates based on a normalized weather pattern; and
- Relatively stable distribution of billed consumption revenues by residential and commercial rate classes, including irrigation (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class



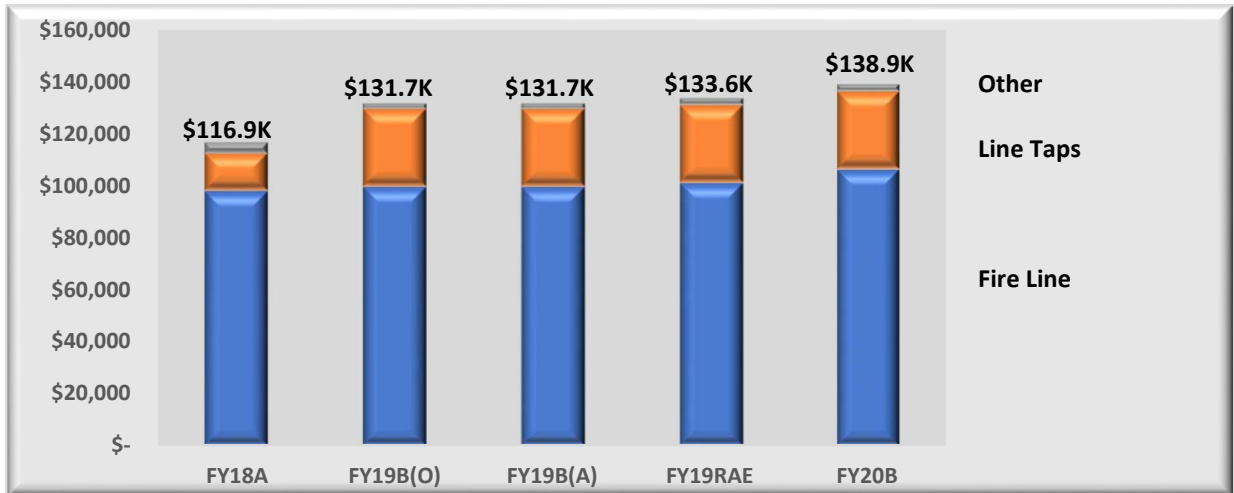
Water Fund

Overview

Water Fund

Revenues (continued)

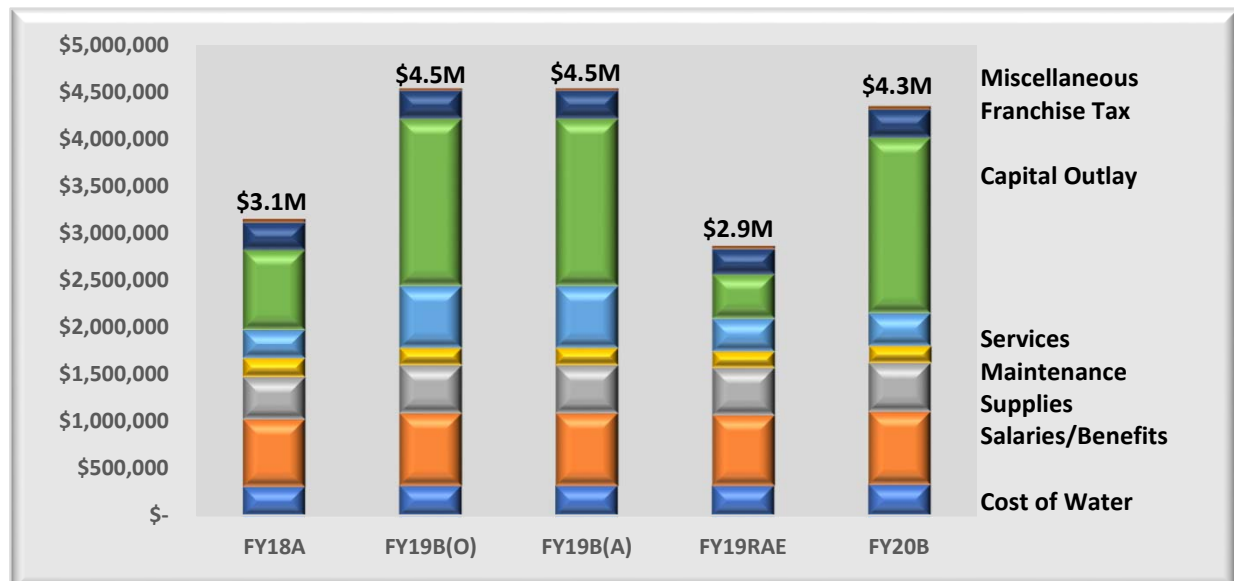
Most of the Water Fund's other charges for service revenue is from fire water sprinkler systems and line taps. Projections are based on historic run rates.



Operating Expenditures

Budgeted operating expenditures are \$4.3 million and include capital costs of \$1.6 million expected to be recovered through FEMA grants. This is an increase of \$1.4 million or 51.9 percent over FY18-19 RAE and a decrease of (\$190,705) or (4.2) percent over FY18-19 Budget. Budget drivers include:

- Capital costs of projects eligible for and pending FEMA grant reimbursements;
- Budget savings:
 - \$15,993 in medical insurance (on rebid); and
 - \$75,000 from deferral of Master Plan and Impact Fee Studies.
- Use of some of the budget savings above were used to fund:
 - A 2 percent COLA of \$10,281 and \$3,284 in increases from Compensation Study.

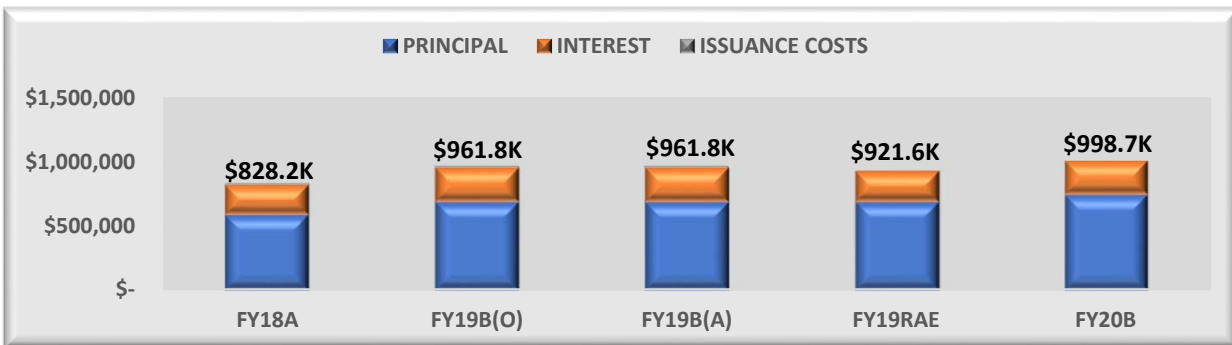


Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$1.5 million, primarily FEMA grant proceeds reimbursing the City for storm damage projects and a little interest income. Projections for FEMA are based on engineer cost estimates.



Nonoperating expenditures consist of debt principal and interest payments totalling \$998,695 and include payments on a \$750,000 new issue of 20-year certificates of obligation for rehabilitation of the Atlow Storage Tower, treatment plant upgrades, and reimbursement for the City's portion of some FEMA-related storm projects.



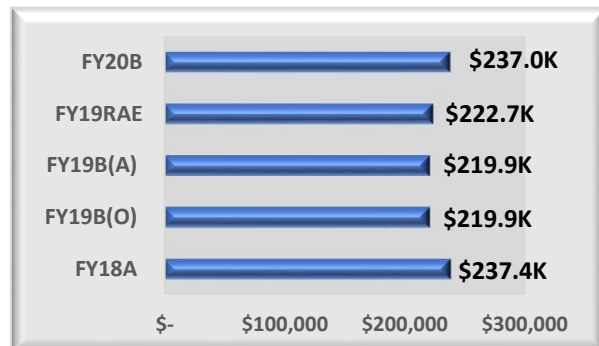
Transfers

Transfers-out of \$376,869 to the General Fund and \$236,955 to the Electric Fund are budgeted for reimbursement of shared service costs from departments with budgets in those funds.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Overview

Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2014-15	ACTUAL	2,981,884	-	1,013,763	=	1,968,121	2.9
2015-16	ACTUAL	1,971,568	-	815,706	=	1,155,862	2.4
2016-17	ACTUAL	2,365,054	-	876,684	=	1,488,370	2.7
2017-18	ACTUAL	2,481,473	-	871,386	=	1,610,087	2.8
2018-19	BUDGET(0)	1,933,660	-	871,386	=	1,062,274	2.2
2018-19	BUDGET(A)	1,933,660	-	871,386	=	1,062,274	2.2
2018-19	RAE	2,029,881	-	871,386	=	1,158,495	2.3
2019-20	BUDGET	2,033,238	-	871,386	=	1,161,852	2.3

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY			
2014-15	ACTUAL	4,003,461	10,968	1,759,369	160.4	100.4
2015-16	ACTUAL	4,730,943	12,961	803,525	62.0	2.0
2016-17	ACTUAL	4,204,553	11,519	1,145,870	99.5	39.5
2017-18	ACTUAL	4,340,772	11,893	1,277,704	107.4	47.4
2018-19	BUDGET(0)	4,931,136	13,510	729,891	54.0	(6.0)
2018-19	BUDGET(A)	4,931,136	13,510	729,891	54.0	(6.0)
2018-19	RAE	4,389,689	12,027	826,112	68.7	8.7
2019-20	BUDGET	4,414,874	12,096	829,469	68.6	8.6

Fund 104

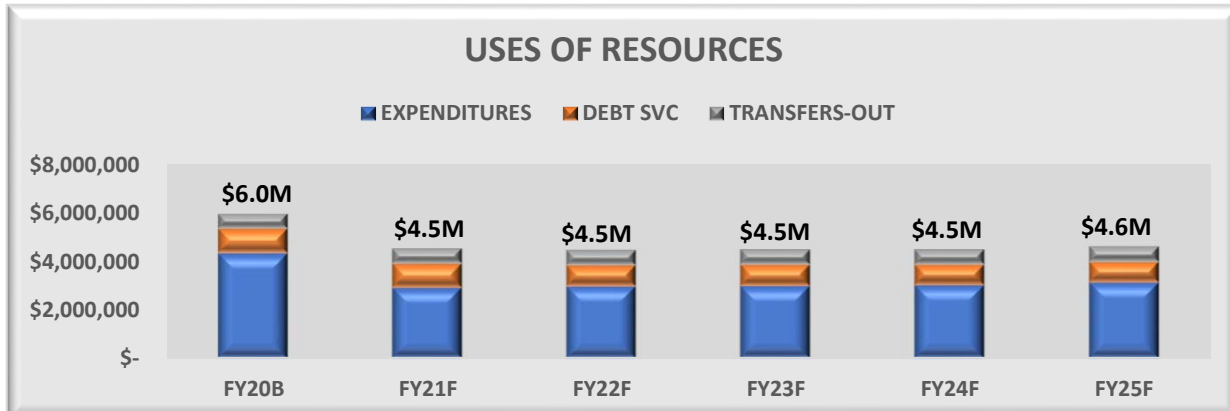
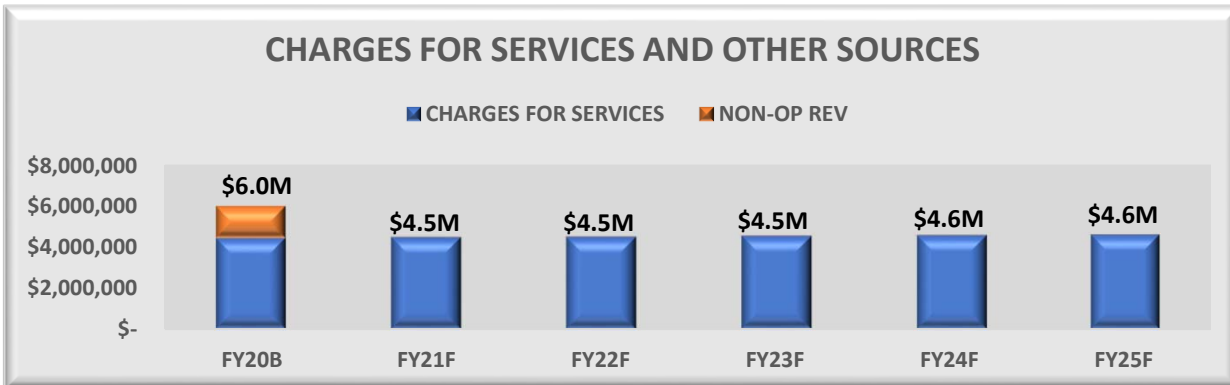
Water Fund

Financial 5-Year Forecast

The financial forecast for the Water Fund (Fund 104) indicates water revenues are covering operating expenses. The FY19-20 increase in water rates helps cover future expenditures. Total uses of resources almost align with revenues and other sources over the five year period. Operating expenditures include revenue/reserve funded capital (see Capital).

Water Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2014-15	ACTUAL	\$ 3,759,869	\$ 2,675,056	\$ (819,836)	\$ 2,057	\$ (508,569)	\$ (241,536)		
2015-16	ACTUAL	\$ 3,890,641	\$ 3,367,701	\$ (819,635)	\$ 46,817	\$ (543,607)	\$ (793,485)		
2016-17	ACTUAL	\$ 4,360,072	\$ 2,749,308	\$ (893,604)	\$ 83,182	\$ (561,642)	\$ 238,701		
2017-18	ACTUAL	\$ 4,259,708	\$ 3,147,850	\$ (828,222)	\$ 274,614	\$ (639,314)	\$ (81,064)		
2018-19	BUDGET(0)	\$ 4,383,323	\$ 4,537,909	\$ (961,779)	\$ 1,221,500	\$ (652,948)	\$ (547,813)		
2018-19	BUDGET(A)	\$ 4,383,323	\$ 4,537,909	\$ (961,779)	\$ 1,221,500	\$ (652,948)	\$ (547,813)		
2018-19	RAE	\$ 3,938,097	\$ 2,862,600	\$ (921,599)	\$ 35,145	\$ (640,635)	\$ (451,592)		
2019-20	BUDGET	\$ 4,418,231	\$ 4,347,204	\$ (998,695)	\$ 1,544,849	\$ (613,824)	\$ 3,357		
2020-21	FORECAST	\$ 4,449,353	\$ 2,927,881	\$ (1,004,677)	\$ 22,000	\$ (617,642)	\$ (78,848)		
2021-22	FORECAST	\$ 4,479,147	\$ 2,981,256	\$ (880,988)	\$ 17,000	\$ (621,271)	\$ 12,632		
2022-23	FORECAST	\$ 4,519,828	\$ 3,003,358	\$ (888,338)	\$ 17,000	\$ (626,459)	\$ 18,673		
2023-24	FORECAST	\$ 4,550,322	\$ 3,034,427	\$ (852,981)	\$ 17,000	\$ (630,187)	\$ 49,727		
2024-25	FORECAST	\$ 4,580,859	\$ 3,142,731	\$ (858,381)	\$ 17,000	\$ (633,922)	\$ (37,175)		



Overview

Financial Statement

Water Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	4,259,708	4,383,323	4,383,323	3,938,097	4,418,231
TOTAL REVENUES	4,259,708	4,383,323	4,383,323	3,938,097	4,418,231
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	311,675	319,900	319,900	322,205	333,096
SALARIES	715,280	771,841	771,841	749,758	774,938
SUPPLIES	445,158	507,162	507,162	500,682	514,441
MAINTENANCE	200,630	183,250	183,250	172,560	181,050
CONTRACTUAL SERVICES	301,289	658,103	658,103	348,080	346,674
CAPITAL OUTLAY (CASH BASIS)	849,266	1,773,009	1,773,009	472,836	1,862,602
GROSS REVENUE TAX	290,390	297,966	297,966	266,662	299,903
MISCELLANEOUS	34,163	26,678	26,678	29,817	34,500
TOTAL OPERATING EXPENDITURES	3,147,850	4,537,909	4,537,909	2,862,600	4,347,204
OPERATING INCOME (LOSS)	1,111,858	(154,586)	(154,586)	1,075,497	71,027
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(228,852)	(266,025)	(266,025)	(240,433)	(260,707)
PRINCIPAL RETIREMENT	(585,375)	(681,754)	(681,754)	(681,166)	(737,988)
ISSUANCE COSTS	(13,994)	(14,000)	(14,000)	-	-
INTERGOVERNMENTAL	237,932	1,207,500	1,207,500	-	1,517,849
INVESTMENT INCOME	19,723	8,000	8,000	35,145	27,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	16,958	6,000	6,000	-	-
TOTAL NONOPERATING REVENUES (EXP)	(553,608)	259,721	259,721	(886,454)	546,154
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	558,250	105,135	105,135	189,043	617,181
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(639,314)	(652,948)	(652,948)	(640,635)	(613,824)
TOTAL TRANSFERS IN/(OUT)	(639,314)	(652,948)	(652,948)	(640,635)	(613,824)
CHANGE IN NET POSITION	(81,064)	(547,813)	(547,813)	(451,592)	3,357

Fund 104

Key Performance Index (KPIs)

System reliability encompasses an adequate water supply, adequate plant capacity to treat the water supply, adequate treatment of the water, making it safe to drink, and a pipe distribution network in good repair. The City's 40-year contract with BRA is for 4200 acre feet. In 2019, the City executed a contract with BRA for an additional 774 acre feet. This is enough water to last about 60 years, assuming a 1 percent annual growth in population. The water treatment plant has a permitted capacity of 6.98 million gallons a day (MGD). The City of Brenham is one of 313 community water systems in Texas using surface water as their primary water source. Surface water is more easily contaminated than ground water requiring extensive treatment and monitoring.

System Reliability Measures	Actual	Goal	Benchmarks
5-Year Average % Contract Water Supply Acre Feet Used	54.70%	<100%	60Yrs-1% Ann Pop Growth
Treatment Capacity using Pop based Connection %	71.00%	< 100%	< 100%
Number of Water Quality Violations Past 12 Months	None	None	NRDC-12% Public Systems

Researchers estimate that 2.1 trillion gallons of purified drinking water are lost in the U.S. each year because of aging and leaking pipes, broken water mains, faulty water meters, and water theft. The American Water Works Association recommends that the water loss occurring after water treatment be maintained at 10 percent or less.

System Efficiency Measures	Actual	Goal	Benchmarks
Unaccounted For Water (Water Loss 2018)	6.35%	< 10%	AWWA < 10%
AC Mains as % of Total Pipe (Base on miles)	34.00%	< 15%	National Avg - 12-15%

Water is a necessity of life and must be affordable. EPA studies say water bills should not consume more than 2.5 percent of median household income (MHI). Per the 2019 Texas Municipal League Survey, the average monthly bill for residential customers using 5,000 gallons and living in cities with populations between 15,001 to 20,000, was \$31.40.

System Affordability Measures	Actual	Goal	Benchmarks
Avg Residential Water Bill as % of MHI	0.7%	<EPA	EPA =<2.5% MHI
Average Monthly Residential Bill per 5000 Gallons	\$25.78	< TML	TML(2019) \$31.40/5K

The current ratio and days reserves are used as financial measures. The Water Fund has a current ratio 2.3. The fund is above the 60-day reserve policy at 68.6 days.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	2.3	>1.0	BEST PRACTICES >1.0
Days Reserves	68.6	60 DAYS	POLICY - 60 DAYS

Revenues

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-603.00	WATER UTIL REVENUES	CHGS FOR SVCS	4,148,405	4,256,651	4,256,651	3,809,471	4,284,330
4-607.00	FIRE LINE	CHGS FOR SVCS	97,919	99,572	99,572	101,026	106,301
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	2,275	500	500	500	500
4-651.00	SET METER ON FIRE HYDRANT	CHGS FOR SVCS	400	400	400	400	400
4-652.00	WATER FROM FIRE STATION	CHGS FOR SVCS	200	200	200	200	200
4-655.00	LINE TAPS	CHGS FOR SVCS	14,584	30,000	30,000	30,000	30,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	1,507	1,000	1,000	1,500	1,500
4-710.00	INTEREST EARNED	INV INCOME	11,322	7,000	7,000	15,500	15,500
4-710.30	INTEREST-TEXPOOL	INV INCOME	1,745	1,000	1,000	3,145	1,500
4-710.31	INTEREST-TEXSTAR	INV INCOME	6,656	-	-	16,500	10,000
4-730.00	GRANT REVENUE	INTERGOV	229,920	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	INTERGOV	8,012	1,207,500	1,207,500	-	1,517,849
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	16,400	5,000	5,000	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	558	1,000	1,000	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			4,539,903	5,609,823	5,609,823	3,978,242	5,968,080

Water Fund

Fund 104

Dept 100 Non-Dept Direct

This department is used to account for Water Fund purchase costs, expenditures for debt payments of principal and interest, and franchise tax paid to the General Fund. The Water Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	311,675	319,900	319,900	322,205	333,096
MAINTENANCE	-	-	-	-	-
SERVICES	14,873	14,000	14,000	-	-
CAPITAL OUTLAY	814,227	947,779	947,779	921,599	998,695
SUNDRIES	290,390	297,966	297,966	266,662	299,903
TOTAL DEPT 100	1,431,166	1,579,645	1,579,645	1,510,466	1,631,694

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	879	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	SERVICES	13,994	14,000	14,000	-	-
5-100-708.00	WATER PURCHASED	SUPPLIES	311,675	319,900	319,900	322,205	333,096
5-100-860.11	DEBT SERVICE-INTEREST	DEBT INT	228,852	266,025	266,025	240,433	260,707
5-100-860.15	PRINCIPAL-DEBT SERVICE	DEBT PRIN	585,375	681,754	681,754	681,166	737,988
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	290,390	297,966	297,966	266,662	299,903
TOTAL DEPT 100			1,431,166	1,579,645	1,579,645	1,510,466	1,631,694

Water Fund

DEPT 110

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	20,380	10,000	10,000	15,000	15,000
TOTAL DEPT 110 AFTER ADJ	20,380	10,000	10,000	15,000	15,000
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(5,582)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL DEPT 110 AFTER ADJ	14,798	5,000	5,000	10,000	10,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	5,582	5,000	5,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	14,756	5,000	5,000	10,000	10,000
5-110-950.00	OTHER SUNDRY	SUNDRIES	42	-	-	-	-
TOTAL DEPT 110			20,380	10,000	10,000	15,000	15,000

Water Fund

Fund 104

Dept 063 Water Treatment Capital Improvements

This department is used track reimburseable City expenditures on FEMA-related storm projects and bond-funded projects. Reimbursement may come from bond proceeds (with reimbursement resolution) for City's share of a FEMA project and FEMA grant proceeds captured in revenues. Expenditures on capital projects funded with bond proceeds are accounted for in debt service payments.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	308,075	1,469,110	1,469,110	226,947	1,572,482
SUNDRIES	-	-	-	-	-
TOTAL DEPT 063	308,075	1,469,110	1,469,110	226,947	1,572,482

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-063-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	-	-	-	3,650	-
5-063-805.00	UTILITY PLANTS	CAPITAL	308,075	1,469,110	1,469,110	223,297	1,572,482
TOTAL DEPT 063			308,075	1,469,110	1,469,110	226,947	1,572,482

UTILITY PLANTS CAPITAL PROJECTS DETAIL

FEMA	LAKE INTAKE/GABIONS (\$71,472 BOND PROCEEDS)						1,400,000
FEMA	LAKE LINE LOWERING (\$10,391 BOND PROCEEDS)						254,345
FEMA	WATER PLANT BRIDGE (100% BOND PROCEEDS)						207,594
NON-FEMA	ATLOW STORAGE TOWER (100% BOND PROCEEDS)						375,000
NON-FEMA	SLUDGE PIT AUGER (100% BOND PROCEEDS)						75,000
FEMA	CONTINGENCY (100% BOND PROCEEDS)						10,543
	FY20 BOND PROCEEDS						(750,000)
	TOTAL NET CAPITAL						<u>1,572,482</u>

Water Fund

DEPT 064

Dept 064 Water Construction Capital Improvements

This department is used to account for bond proceeds used to fund capital projects associated with the replacement of cast iron (CI) and asbestos cement (AC) water mains. For budget purposes, project costs are accounted for in debt service payments.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	3,650	-	-	-	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 064	3,650	-	-	-	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-064-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	3,650	-	-	-	-
TOTAL DEPT 064			3,650	-	-	-	-

Water Fund

Fund 104

Dept 163 Water Treatment

The City of Brenham's Water Treatment Department is a 24-hour operation that is responsible for the following treatment processes: Coagulation, flocculation, sedimentation, filtration, and disinfection of source water from Lake Somerville. The treatment process takes from 6 to 12 hours to complete, depending upon 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 to water towers in the distribution system. The system's storage capacity is 1.1 million gallons in elevated storage and 2.9 million gallons in ground storages, including Atlow tower.

Programs and Services

WATER TREATMENT	DISINFECTION PROGRAM
	COAGULATION, FLOCCULATION, SEDIMENTATION PROGRAMS
	WATER TREATMENT PROGRAM
	CONSUMER CONFIDENCE REPORT
	NITRIFICATION ACTION PLAN PROGRAM
	CROSS CONNECTION CONTROL PROGRAM
	RISK MANAGEMENT PROGRAM
PLANT MAINTENANCE	LAKE PUMP STATION
	RAW WATER TANK
	PLANT CLARIFIERS
	MEDIA FILTERS
	TRANSFER TANK
	CLEARWELLS
EMPLOYEE	WATER TOWERS AND ATLOW STORAGE
	SAFETY PROGRAM
	TRAINING PROGRAM

Water Fund

DEPT 163

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Continue to provide our customers with the highest quality water at the lowest possible price;	GC1
➤ Perform routine maintenance of pumps, plant meters, and other equipment ensuring proper operation of plant; and	GC1
➤ Provide continuing education and training to operators.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	454,445	490,599	490,599	478,890	479,679
SUPPLIES	389,832	430,010	430,010	422,629	441,410
MAINTENANCE	141,563	125,000	125,000	116,906	122,800
SERVICES	253,418	529,261	529,261	300,900	250,840
CAPITAL OUTLAY	414,285	81,776	81,776	60,000	71,622
SUNDRIES	11,365	11,757	11,757	12,747	13,870
TOTAL DEPT 163 BEFORE ADJ	1,664,908	1,668,403	1,668,403	1,392,072	1,380,221
PERSONNEL - ACCRUED COMP	(3,254)	-	-	-	-
TOTAL DEPT 163 AFTER ADJ	1,661,654	1,668,403	1,668,403	1,392,072	1,380,221

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-163-813.00 REPLACE 2004 CHEVY 1 1/2 TON CRANE TRUCK (#3) (50%)	71,622
DEBT FUNDED ATLOW STORAGE TOWER REHAB	375,000
DEBT FUNDED UPGRADE SLUDGE PIT W/AUGER PUMPS	75,000

Output Measures

	FY18	FY19	FY20 TARGET
Water Rating	Superior	Superior	Superior
Water Gallons Consumed (Sold)	814,230,300	738,817,600	785,081,585
Surface Water Certifications			
Class A (# of employees)	1	1	2
Class B (# of employees)	2	2	1
Class C (# of employees)	3	1	2
Class D (# of employees)	1	1	2

Fund 104

Water Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-163-101.00	SALARIES & WAGES	PERSONNEL	285,012	301,552	301,552	300,774	307,672
5-163-102.00	OVERTIME PAY	PERSONNEL	18,778	20,000	20,000	20,000	20,000
5-163-103.00	OASDI/MEDICARE	PERSONNEL	22,487	25,346	25,346	24,382	25,816
5-163-103.02	MATCHING RETIREMENT	PERSONNEL	31,389	33,174	33,174	32,874	33,705
5-163-105.00	LONGEVITY PAY	PERSONNEL	3,195	3,425	3,425	3,318	3,398
5-163-105.01	EDUCATION/MISCELLANEOU	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-163-105.03	STANDBY	PERSONNEL	-	-	-	47	-
5-163-106.00	MEDICAL INSURANCE	PERSONNEL	73,841	90,486	90,486	80,290	67,029
5-163-106.01	LIFE INSURANCE	PERSONNEL	1,129	1,127	1,127	1,139	1,149
5-163-106.02	LONG TERM DISABILITY	PERSONNEL	626	624	624	632	637
5-163-107.00	WORKERS' COMPENSATION	PERSONNEL	8,503	8,865	8,865	9,434	7,759
5-163-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	6,514
5-163-118.00	ACCRUED COMP TIME	PERSONNEL	3,254	-	-	-	-
5-163-201.00	CHEMICALS	SUPPLIES	316,765	338,010	338,010	331,703	403,360
5-163-202.00	FUEL	SUPPLIES	8,325	9,000	9,000	8,525	8,650
5-163-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,957	3,000	3,000	1,100	2,500
5-163-204.00	POSTAGE & FREIGHT	SUPPLIES	4,957	2,000	2,000	5,305	2,400
5-163-205.00	OFFICE SUPPLIES	SUPPLIES	502	500	500	500	500
5-163-206.00	EMPLOYEE RELATIONS	SUPPLIES	250	300	300	367	300
5-163-207.00	REPRODUCTION & PRINTING	SUPPLIES	529	1,300	1,300	1,040	1,300
5-163-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,236	1,100	1,100	1,100	1,100
5-163-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	90	50	50	140	100
5-163-211.00	CLEANING AND JANITORIAL	SUPPLIES	604	700	700	410	700
5-163-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	3,774	1,550	1,550	1,216	1,000
5-163-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	437	-	-	-	-
5-163-220.00	LAB SUPPLIES	SUPPLIES	16,298	16,000	16,000	15,339	16,000
5-163-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	2,039	-	-	-	2,000
5-163-223.00	SMALL APPLIANCES	SUPPLIES	40	-	-	-	-
5-163-250.00	OTHER SUPPLIES	SUPPLIES	818	1,500	1,500	884	1,500
5-163-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	2,012	1,500	1,500	2,403	1,500
5-163-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	15	1,000	1,000	1,047	800
5-163-310.00	LAND/GROUNDS	MAINTENANCE	156	500	500	-	500
5-163-311.00	UTILITY PLANTS	MAINTENANCE	126,989	112,000	112,000	112,000	110,000
5-163-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	12,391	10,000	10,000	1,456	10,000
5-163-401.00	ELECTRICAL	SERVICES	194,843	205,000	205,000	187,592	198,000
5-163-402.00	AUDITS/CONSULTANTS FEES	SERVICES	3,834	273,000	273,000	65,116	-
5-163-402.15	STATE FEES	SERVICES	18,309	19,000	19,000	18,309	19,000
5-163-403.00	TELEPHONE	SERVICES	2,144	2,150	2,150	1,940	2,000
5-163-406.50	GARBAGE	SERVICES	593	581	581	581	610
5-163-406.60	DISPOSAL FEES	SERVICES	88	200	200	158	300
5-163-408.00	RENTAL & LEASES	SERVICES	6,102	1,200	1,200	1,200	1,200
5-163-408.10	RENTALS/LEASES-FLEET	SERVICES	1,485	1,500	1,500	1,500	1,500
5-163-424.00	SERVICE CONTRACTS	SERVICES	6,271	7,630	7,630	6,864	7,630
5-163-425.00	LABORATORY TEST FEES	SERVICES	13,557	16,000	16,000	14,640	19,100
5-163-450.00	OTHER SERVICES	SERVICES	6,192	3,000	3,000	3,000	1,500

Water Fund

DEPT 163

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-163-710.00	MACHINERY/EQUIPMENT	SUPPLIES	8,650	55,000	55,000	55,000	-
5-163-715.00	OTHER CAPITAL	SUPPLIES	21,560	-	-	-	-
5-163-805.00	UTILITY PLANTS	CAPITAL	373,820	10,000	10,000	10,000	-
5-163-810.00	MACHINERY/EQUIPMENT	CAPITAL	40,465	50,000	50,000	50,000	-
5-163-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	71,622
5-163-815.00	OTHER CAPITAL	CAPITAL	-	21,776	21,776	-	-
5-163-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,622	2,622	2,622	4,882	5,135
5-163-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,431	7,135	7,135	7,135	7,135
5-163-908.10	MILEAGE	SUNDRIES	1,218	1,500	1,500	636	1,500
5-163-950.00	OTHER SUNDRY	SUNDRIES	94	500	500	94	100
TOTAL DEPT 163 BEFORE ADJ			1,664,908	1,668,403	1,668,403	1,392,072	1,380,221
ACCRUED COMP			(3,254)	-	-	-	-
TOTAL DEPT 163 AFTER ADJ			1,661,654	1,668,403	1,668,403	1,392,072	1,380,221

Water Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
WATER SYSTEMS SUPERINTENDENT	29	1.00
WATER TREATMENT CHIEF OPERATOR	23	1.00
WATER/WASTEWATER SYSTEMS MECHANIC	22	0.50
WATER PLANT OPERATOR	18	2.00
WATER PLANT OPERATOR TRAINEE	14	3.00
FY19-20 BUDGET		<u>7.50</u>
FY18-19 BUDGET		7.50

Fund 104

Dept 164 Water Construction

The City of Brenham's Water Construction Department is dedicated to providing 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 mains, over 7,902 meters, 2,700 water valves, and over 961 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 cut-offs and cut-ons, and fire calls. Operators spend a portion of their time assisting with wastewater distribution issues.

Programs and Services

CUSTOMER SERVICE	METER TESTING, INSTALLS OR REPLACEMENTS
	SERVICE TESTING, INSTALLS AND REPLACEMENTS
MAINTENANCE & OTHER SERVICES	AC AND CAST IRON PIPE REPLACEMENT
	VALVE EXERCISING AND CLEANOUT OF VALVE BOXES
	COORDINATION OF UTILITY CUTS WITH STREET DEPT
	FIRE HYDRANT TESTING
	HYDRANT AND FLUSH OUT VALVE FLUSHING
	LEAK REPAIR
	EXTENSION OF MAINS
EMPLOYEE	SAFETY PROGRAM
	TRAINING & LICENSING (TCEQ) PROGRAM

Water Fund

DEPT 164

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Replace Cast Iron and AC water lines with PVC;	GC1
➤ Inspect fire hydrants to provide uninterrupted emergency use;	GC1
➤ Inspect contractor work; and	GC1
➤ Perform annual valve survey.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	268,788	281,242	281,242	270,868	295,259
SUPPLIES	55,326	77,152	77,152	78,053	73,031
MAINTENANCE	59,067	58,250	58,250	55,654	58,250
SERVICES	47,871	128,842	128,842	47,180	95,834
CAPITAL OUTLAY	126,905	222,123	222,123	185,889	218,498
SUNDRIES	7,121	9,921	9,921	7,070	10,630
TOTAL DEPT 164 BEFORE ADJ	565,078	777,530	777,530	644,714	751,502
PERSONNEL - ACCRUED COMP	(4,699)	-	-	-	-
TOTAL DEPT 164 AFTER ADJ	560,379	777,530	777,530	644,714	751,502

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-164-810.00 250 GAL VAC UNIT W/BOOM AND HEAD	42,270
5-164-810.00 HYDRO-STOP VALVE INSERTION UNIT	35,316
TOTAL	<u>77,586</u>

Output Measures

	FY18	FY19	FY20 TARGET
New Mains Laid (In feet)	1,176	8,455	7,000
Main Replaced (In feet)	462	9,460	5,695
# of Service Calls	841	616	730
# of Water Taps Installed	58	81	70
Change Out of Fire Hydrants	4	17	8
Change Out of Main Line Valves	9	1	5
Water Leaks Repaired on Water Mains	28	21	16
Water Leaks Repaired on Services	29	182	120

Fund 104

Water Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-164-101.00	SALARIES & WAGES	PERSONNEL	157,684	169,660	169,660	159,882	178,403
5-164-102.00	OVERTIME PAY	PERSONNEL	14,378	11,500	11,500	14,500	11,500
5-164-103.00	OASDI/MEDICARE	PERSONNEL	13,358	14,884	14,884	13,942	15,559
5-164-103.02	MATCHING RETIREMENT	PERSONNEL	19,079	19,331	19,331	18,994	20,163
5-164-105.00	LONGEVITY PAY	PERSONNEL	3,050	3,280	3,280	3,182	3,328
5-164-105.03	STANDBY	PERSONNEL	9,363	10,000	10,000	10,000	10,000
5-164-106.00	MEDICAL INSURANCE	PERSONNEL	41,618	47,365	47,365	44,455	47,220
5-164-106.01	LIFE INSURANCE	PERSONNEL	640	630	630	614	663
5-164-106.02	LONG TERM DISABILITY	PERSONNEL	355	350	350	341	368
5-164-107.00	WORKERS' COMPENSATION	PERSONNEL	4,564	4,242	4,242	4,958	4,288
5-164-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	3,767
5-164-118.00	ACCRUED COMP TIME	PERSONNEL	4,699	-	-	-	-
5-164-201.00	CHEMICALS	SUPPLIES	-	-	-	-	200
5-164-202.00	FUEL	SUPPLIES	13,517	9,500	9,500	13,570	14,150
5-164-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,856	3,417	3,417	2,070	5,686
5-164-204.00	POSTAGE & FREIGHT	SUPPLIES	299	200	200	200	1,200
5-164-205.00	OFFICE SUPPLIES	SUPPLIES	-	840	840	460	200
5-164-206.00	EMPLOYEE RELATIONS	SUPPLIES	651	600	600	600	600
5-164-207.00	REPRODUCTION & PRINTING	SUPPLIES	183	300	300	28	300
5-164-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,535	3,590	3,590	4,602	3,292
5-164-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	45	120	120	14	120
5-164-211.00	CLEANING AND JANITORIAL	SUPPLIES	808	800	800	776	800
5-164-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	1,382	65	65	44	1,800
5-164-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	278	-	-	-	-
5-164-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,263	1,200	1,200	1,200	1,200
5-164-223.00	SMALL APPLIANCES	SUPPLIES	70	100	100	100	100
5-164-250.00	OTHER SUPPLIES	SUPPLIES	1,368	1,800	1,800	1,308	1,800
5-164-301.00	UTILITY LINES	MAINTENANCE	53,487	50,000	50,000	50,000	50,000
5-164-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	3,046	5,000	5,000	3,380	5,000
5-164-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,226	3,000	3,000	1,595	3,000
5-164-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	308	250	250	679	250
5-164-401.00	ELECTRICAL	SERVICES	4,065	4,000	4,000	4,000	4,200
5-164-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	86,000	86,000	7,000	50,000
5-164-402.80	SPECIAL SERVICES-HYDRANT	SERVICES	16,740	19,270	19,270	16,740	21,240
5-164-403.00	TELEPHONE	SERVICES	1,106	1,188	1,188	1,398	1,600
5-164-404.00	GAS	SERVICES	1,137	1,000	1,000	1,133	1,400
5-164-405.00	WATER	SERVICES	249	242	242	240	250
5-164-406.00	SEWER	SERVICES	295	283	283	279	300
5-164-406.50	GARBAGE	SERVICES	593	612	612	603	610
5-164-406.60	DISPOSAL FEES	SERVICES	248	100	100	100	100
5-164-408.10	RENTALS/LEASES-FLEET	SERVICES	22,613	15,000	15,000	15,000	15,000
5-164-424.00	SERVICE CONTRACTS	SERVICES	497	597	597	233	584
5-164-450.00	OTHER SERVICES	SERVICES	329	550	550	454	550
5-164-708.00	METERS	SUPPLIES	18,004	30,000	30,000	28,461	30,000
5-164-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	7,733	8,500	8,500	8,500	8,500

Water Fund

DEPT 164

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-164-710.00	MACHINERY/EQUIPMENT	SUPPLIES	4,333	16,120	16,120	16,120	3,083
5-164-804.00	UTILITY LINES	CAPITAL	30,747	27,069	27,069	27,069	34,340
5-164-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	38,443	35,000	35,000	75,315	35,000
5-164-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	-	88,482	88,482	-	-
5-164-808.00	METERS	CAPITAL	39,571	41,572	41,572	41,572	41,572
5-164-808.10	NEW SERVICE INSTALLS	CAPITAL	18,143	30,000	30,000	41,933	30,000
5-164-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	77,586
5-164-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,921	1,921	1,921	2,500	2,630
5-164-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,832	7,000	7,000	4,330	7,000
5-164-908.10	MILEAGE	SUNDRIES	368	1,000	1,000	240	1,000
TOTAL DEPT 164 BEFORE ADJ			565,078	777,530	777,530	644,714	751,502
ACCRUED COMP			(4,699)	-	-	-	-
TOTAL DEPT 164 AFTER ADJ			560,379	777,530	777,530	644,714	751,502

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
WATER/WASTEWATER CONSTRUCTION MANAGER	25	0.60
WATER/WASTEWATER CONSTRUCTION CREW LEADER	20	1.20
WATER/WASTEWATER CONSTRUCTION EQUIPMENT OPERATOR I	16	1.20
WATER/WASTEWATER CONSTRUCTION CUSTOMER SERVICE TECH	15	0.60
WATER/WASTEWATER CONSTRUCTION MAINTENANCE WORKER I	14	1.20
FY19-20 BUDGET		4.80
FY18-19 BUDGET		4.80

Water Fund

Fund 104

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	401,921	433,012	433,012	417,973	376,869
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRANSFER OUT	237,393	219,936	219,936	222,662	236,955
TOTAL NET TRANSFERS			639,314	652,948	652,948	640,635	613,824

TRANSFER-OUT TO THE GENERAL FUND FROM THE WATER FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
101/100	COMMUNITY SVCS	7.58%	69,576	13,768	13,768	72,735	14,095
101/121	ADMINISTRATION	7.58%	13,113	74,475	74,475	13,327	66,580
101/123	HR	7.58%	19,079	17,825	17,825	19,782	17,922
101/125	MAIN STREET	2.88%	4,195	-	-	-	-
101/128	ENGINEERING	25.00%	39,192	44,680	44,680	44,682	-
101/131	MAINTENANCE	10.13%	81,662	85,773	85,773	78,349	82,053
101/133	FINANCE	6.16%	60,461	70,033	70,033	68,731	71,135
101/135	PURCHASING	8.94%	26,886	27,372	27,372	26,243	24,861
101/172	IT	13.88%	87,757	99,086	99,086	94,123	100,223
TOTAL			401,921	433,012	433,012	417,973	376,869

TRANSFER-OUT TO THE ELECTRIC FUND FROM THE WATER FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
102/132	UTILITY CUSTOMER SERVICE	26.18%	140,637	122,654	122,654	124,198	132,263
102/160	PUBLIC UTILITIES	9.69%	96,756	97,282	97,282	98,464	104,692
TOTAL			237,393	219,936	219,936	222,662	236,955

Water Fund

Capital
Plan

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY21	FY22	FY23	FY24	FY25
164	804.00 UTILITY LINES	39,126	46,702	46,225	33,608	43,091
164	804.10 UTILITY LINES-CONTINGENCY	35,000	35,000	35,000	35,000	35,000
164	804.20 UTILITY LINES-CONTRACTORS	100,000	180,000	200,000	200,000	200,000
163	805.00 UTILITY PLANTS	10,000	10,000	10,000	10,000	10,000
164	808.00 METERS	42,000	42,840	43,697	44,571	45,462
164	808.10 SVC INSTALL	30,000	30,600	31,212	31,836	32,473
163	813.00 VEHICLES/LARGE EQUIPMENT	-	24,544	-	13,930	-
164	813.00 VEHICLES/LARGE EQUIPMENT	64,000	52,899	25,500	-	56,000
TOTAL		320,126	422,585	391,634	368,945	422,026

Water Fund

Fund 104

Fund Description

The Wastewater Fund (Fund 105) is an enterprise fund and falls within the business-type funds category. The Wastewater Fund is used to account for costs associated with wastewater treatment, wastewater distribution, and debt service.

Revenues

Charges for services for FY19-20 are projected at \$3.9 million and are net of uncollectible accounts. This is a change of \$73,564 or 1.9 percent over FY19 RAE (Revised Annual Estimate) and \$145,063 or 3.9 percent more than FY18-19 Budget.



Approximately 96 percent (\$3.7 million) of Wastewater Fund charges for services revenue comes from monthly billed consumption measured in water gallons used for all rate classes except residential. Residential consumption is based on a two-month winter water average for each billing cycle and is recalculated once a year. Revenue assumptions include:

- No changes in wastewater rates;
- Water consumption estimates based on a normalized weather pattern; and
- Relatively stable distribution of billed consumption revenues by residential, commercial rate classes, and industrial rate classes (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class



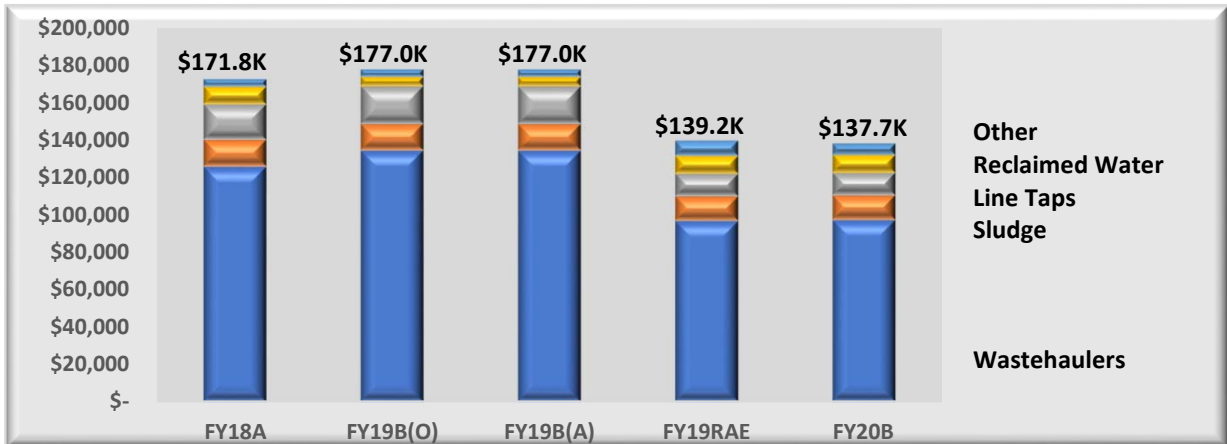
Wastewater Fund

Overview

Wastewater Fund

Revenues (continued)

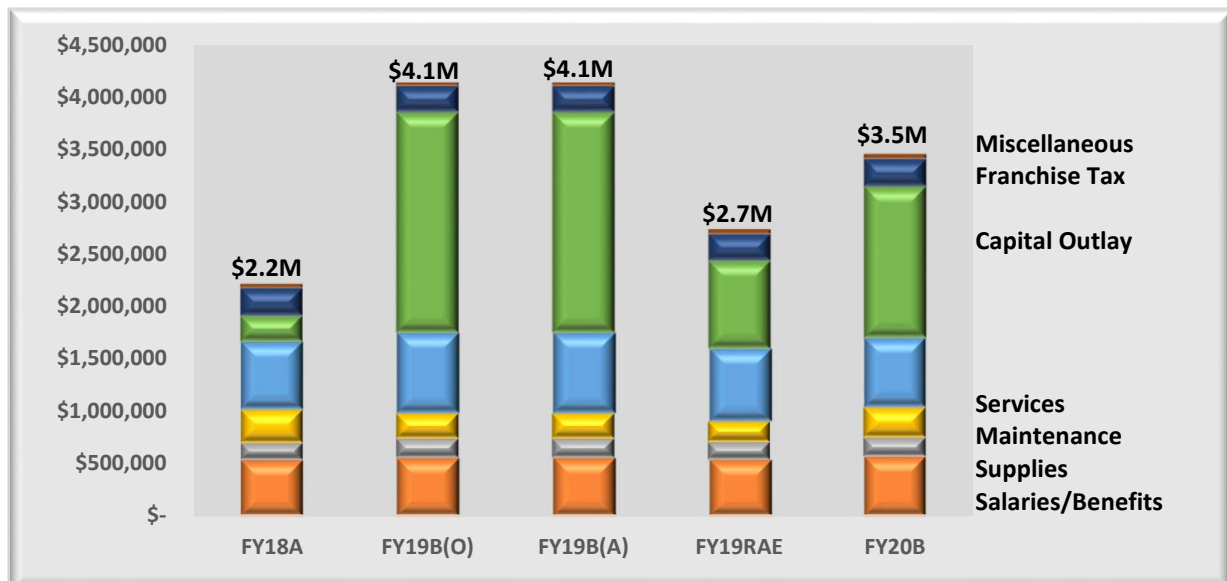
Most of the Wastewater Fund's other charges for services revenue is from wastehaulers, sludge sales, line taps, reclaimed water, and miscellaneous revenues. Projections are based on historic run rates.



Operating Expenditures

Budgeted operating expenditures are \$3.5 millions and include capital costs of \$1.2 million associated with storm projects and FEMA reimbursements. This is an increase of \$716,028 or 26.2 percent over FY18-19 RAE and a decrease of (\$678,538) or (16.4) percent over FY18-19 Budget. Budget drivers include:

- Capital costs of projects eligible for and pending FEMA grant reimbursements;
- Budget savings:
 - \$17,963 in medical insurance (on rebid); and
 - \$150,000 from deferral of Master Plan and Impact Fee Studies.
- Use of some of the budget savings above were used to fund:
 - A 2 percent COLA of \$7,418 and \$3,233 in increases from Compensation Study.



Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$2.1 million, primarily FEMA grant proceeds reimbursing the City for storm damage projects and a little interest income. Projections for FEMA are based on engineer cost estimates and refunds due from prior years.



Nonoperating expenditures consist of debt principal and interest payments totalling \$1.5 million and include payments on a \$1.3 million new issue of 20-year certificates of obligation for sewer extensions and lift station for a new retail shopping center.



Wastewater Fund

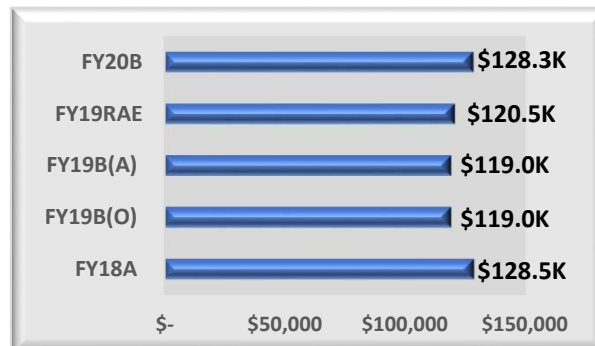
Transfers

Transfers-out of \$238,086 to the General Fund and \$128,260 to the Electric Fund are budgeted for reimbursement of shared service costs from departments with budgets in those funds.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Overview

Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2014-15	ACTUAL	1,493,924	-	1,508,625	=	(14,701)	1.0
2015-16	ACTUAL	1,297,511	-	1,205,413	=	92,098	1.1
2016-17	ACTUAL	1,459,508	-	1,357,721	=	101,787	1.1
2017-18	ACTUAL	2,069,625	-	1,409,418	=	660,207	1.5
2018-19	BUDGET(0)	1,542,345	-	1,409,418	=	132,927	1.1
2018-19	BUDGET(A)	1,542,345	-	1,409,418	=	132,927	1.1
2018-19	RAE	1,364,629	-	1,409,418	=	(44,789)	1.0
2019-20	BUDGET	1,949,859	-	1,409,418	=	540,441	1.4

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY			
2014-15	ACTUAL	3,497,662	9,583	1,493,924	155.9	95.9
2015-16	ACTUAL	3,279,898	8,986	1,297,511	144.4	84.4
2016-17	ACTUAL	3,675,462	10,070	1,459,508	144.9	84.9
2017-18	ACTUAL	4,017,869	11,008	734,824	66.8	6.8
2018-19	BUDGET(0)	5,956,057	16,318	207,544	12.7	(47.3)
2018-19	BUDGET(A)	5,956,057	16,318	207,544	12.7	(47.3)
2018-19	RAE	4,646,781	12,731	29,828	2.3	(57.7)
2019-20	BUDGET	5,333,807	14,613	615,058	42.1	(17.9)

Fund 105

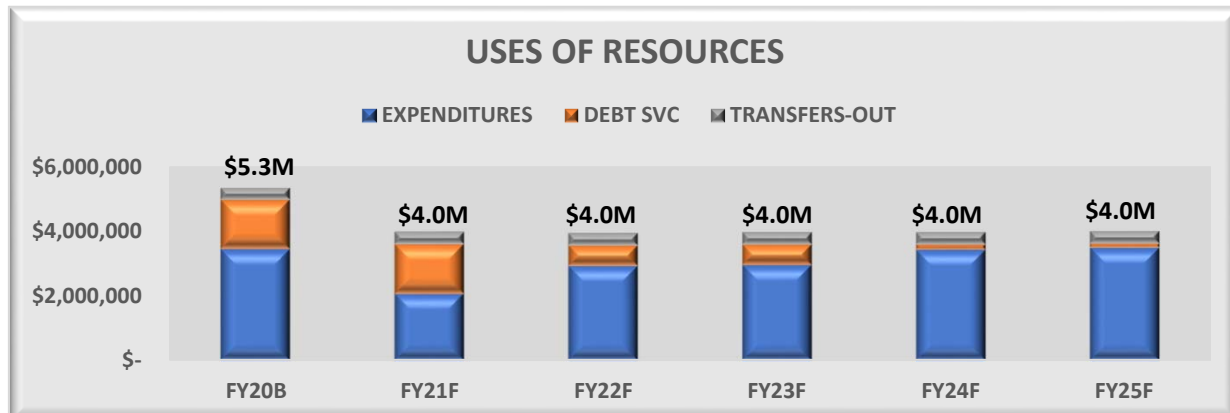
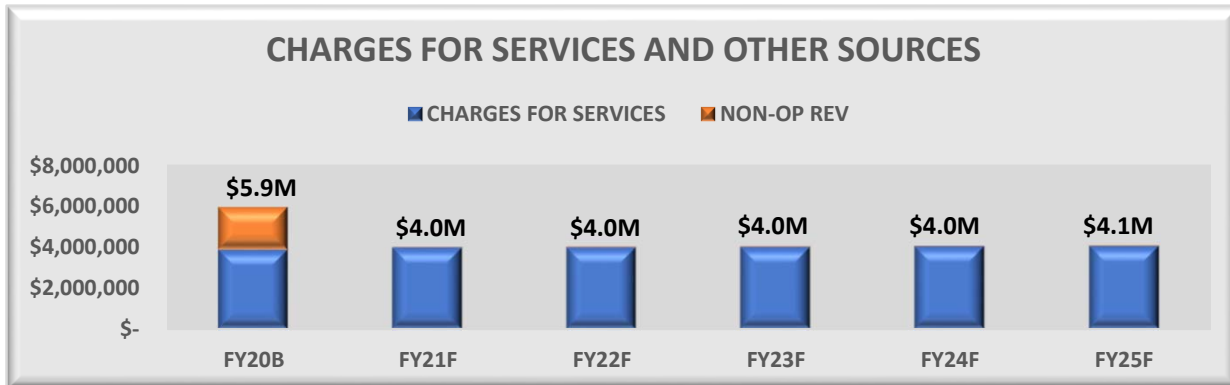
Wastewater Fund

Financial 5-Year Forecast

The financial forecast for the Wastewater Fund (Fund 105) indicates wastewater revenues are more than adequate to cover operating expenses, including strong capital investment, particularly in years after debt matures. Total uses of resources are in alignment with revenues.

Wastewater Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2014-15	ACTUAL	\$ 3,413,850	\$ 1,734,541	\$ (1,346,784)	\$ 4,734	\$ (416,338)	\$ (79,078)		
2015-16	ACTUAL	\$ 3,483,098	\$ 1,610,826	\$ (1,344,294)	\$ 23,811	\$ (324,778)	\$ 227,010		
2016-17	ACTUAL	\$ 3,788,837	\$ 2,000,328	\$ (1,336,650)	\$ 58,609	\$ (338,484)	\$ 171,984		
2017-18	ACTUAL	\$ 3,966,833	\$ 2,211,933	\$ (1,423,204)	\$ 60,289	\$ (382,732)	\$ 9,252		
2018-19	BUDGET(0)	\$ 3,712,170	\$ 4,131,677	\$ (1,431,410)	\$ 1,716,607	\$ (392,970)	\$ (527,280)		
2018-19	BUDGET(A)	\$ 3,712,170	\$ 4,131,677	\$ (1,431,410)	\$ 1,716,607	\$ (392,970)	\$ (527,280)		
2018-19	RAE	\$ 3,783,669	\$ 2,737,111	\$ (1,431,410)	\$ 158,116	\$ (478,260)	\$ (704,996)		
2019-20	BUDGET	\$ 3,857,233	\$ 3,453,139	\$ (1,514,322)	\$ 2,061,804	\$ (366,346)	\$ 585,230		
2020-21	FORECAST	\$ 3,949,113	\$ 2,083,257	\$ (1,535,267)	\$ 27,100	\$ (375,435)	\$ (17,747)		
2021-22	FORECAST	\$ 3,971,481	\$ 2,932,509	\$ (642,073)	\$ 27,100	\$ (377,526)	\$ 46,472		
2022-23	FORECAST	\$ 3,993,189	\$ 2,967,483	\$ (641,411)	\$ 27,100	\$ (379,552)	\$ 31,843		
2023-24	FORECAST	\$ 4,011,998	\$ 3,438,961	\$ (161,608)	\$ 27,100	\$ (381,293)	\$ 57,236		
2024-25	FORECAST	\$ 4,034,404	\$ 3,499,758	\$ (134,550)	\$ 27,100	\$ (383,388)	\$ 43,808		



Overview

Financial Statement

Wastewater Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	3,966,833	3,712,170	3,712,170	3,783,669	3,857,233
TOTAL REVENUES	3,966,833	3,712,170	3,712,170	3,783,669	3,857,233
OPERATING EXPENDITURES					
SALARIES	530,568	552,640	552,640	533,549	565,330
SUPPLIES	165,284	186,579	186,579	170,925	180,997
MAINTENANCE	318,649	237,100	237,100	196,600	288,900
CONTRACTUAL SERVICES	648,103	772,324	772,324	695,567	664,437
CAPITAL OUTLAY (CASH BASIS)	246,839	2,101,225	2,101,225	839,991	1,445,129
GROSS REVENUE TAX	265,998	247,952	247,952	255,465	260,716
MISCELLANEOUS	36,492	33,857	33,857	45,014	47,630
TOTAL OPERATING EXPENDITURES	2,211,933	4,131,677	4,131,677	2,737,111	3,453,139
OPERATING INCOME (LOSS)	1,754,900	(419,507)	(419,507)	1,046,558	404,094
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(170,733)	(149,772)	(149,772)	(149,772)	(139,347)
PRINCIPAL RETIREMENT	(1,252,472)	(1,281,638)	(1,281,638)	(1,281,638)	(1,374,975)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	10,293	1,692,207	1,692,207	-	2,033,704
INVESTMENT INCOME	32,392	16,400	16,400	37,100	27,600
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	17,604	8,000	8,000	121,016	500
TOTAL NONOPERATING REVENUES (EXP)	(1,362,916)	285,197	285,197	(1,273,294)	547,482
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	391,984	(134,310)	(134,310)	(226,736)	951,576
TRANSFERS IN					
TRANSFERS OUT	(382,732)	(392,970)	(392,970)	(478,260)	(366,346)
TOTAL TRANSFERS IN/(OUT)	(382,732)	(392,970)	(392,970)	(478,260)	(366,346)
CHANGE IN NET POSITION					
	9,252	(527,280)	(527,280)	(704,996)	585,230

Fund 105

Key Performance Index (KPIs)

System reliability ensures plant treatment is adequate and averts the release of harmful contaminants into Hog Branch. The plant is rated to process 3.55 million gallons a day (MGD) of influent. Influent and affluent BOD (biochemical oxygen demand) is measured to gauge the quality of the treatment process.

System Reliability Measures	Actual	Goal	Benchmarks
Average Annual Effluent Flow (FY19)	1.91 MGD	<3.55 MGD	Plant Rated 3.55 MGD
Annual BOD Effluent as % Influent	0.88%	<1%	TCEQ

It is estimated that reuse of all the wastewater we discharge to oceans and estuaries would increase the water available to U.S. municipalities by about 6 percent. The City's goal is to eventually replace potable water used for irrigation with non-potable water. Sludge is a by-product of sewage treatment. Biosolid is sewage sludge that has undergone sufficient treatment for stabilization and pathogen reduction, and that is of sufficiently high quality to be land applied.

System Efficiency Measures	Actual	Goal	Benchmarks
Reclaimed Water Gallons Sold as % Irrigation	0.00%	All Irrigation	5 Yr Avg - 0%
Metric Tons of Biosolids Land Applied	529	> 5 Yr Avg	5 Yr Avg - 563.4

Water is a necessity of life and must be affordable. EPA studies say wastewater bills should not consume more than 2.5 percent of median household income (MHI). Per the 2019 Texas Municipal League Survey, the average monthly bill for residential customers using 5,000 gallons and living in cities with populations between 15,001 to 20,000, was \$32.68.

System Affordability Measures	Actual	Goal	Benchmarks
Avg Residential Sewer Bill as % of MHI	0.6%	<EPA	EPA =<2.5% MHI
Average Monthly Residential Bill per 5000 Gallons	\$26.94	< TML	TML(2019) \$32.68/5K

The current ratio and days reserves are used as financial measures. The Wastewater Fund has a current ratio 1.4. The fund is below the 60-day reserve policy at 42.1 days but expected to improve as FEMA reimbursements are made to the City and debt is extinguished.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	1.4	>1.0	BEST PRACTICES >1.0
Days Reserves	42.1	60 DAYS	POLICY - 60 DAYS

Revenues

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-533.00	GRANT REVENUE-FEMA	INTERGOV	10,293	1,692,207	1,692,207	-	2,033,704
4-604.00	SEWER UTIL REVENUES	CHGS FOR SVCS	3,799,952	3,542,170	3,542,170	3,649,498	3,724,513
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	165	-	-	4,000	2,000
4-655.00	LINE TAPS	CHGS FOR SVCS	18,822	20,000	20,000	12,000	12,000
4-665.00	RECLAIMED WATER SALES	CHGS FOR SVCS	9,405	5,000	5,000	9,590	9,638
4-675.00	SEWAGE ACCEPTED AT PLANT	CHGS FOR SVCS	125,424	134,000	134,000	96,531	97,019
4-678.00	CLASS A BIO SOLID SALES	CHGS FOR SVCS	14,175	14,000	14,000	13,050	13,063
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	3,798	4,000	4,000	4,000	4,000
4-710.00	INTEREST EARNED	INV INCOME	6,799	6,000	6,000	8,000	8,000
4-710.30	INTEREST-TEXPOOL	INV INCOME	9,480	5,000	5,000	3,600	3,600
4-710.31	TEXSTAR INTEREST	INV INCOME	16,113	5,400	5,400	25,500	16,000
4-720.00	INSURANCE PROCEEDS	MISC	866	-	-	93,316	-
4-790.00	MISC OTHER REVENUE	MISC	261	1,000	1,000	500	500
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	16,400	5,000	5,000	27,200	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	77	2,000	2,000	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			4,032,030	5,435,777	5,435,777	3,946,785	5,924,037

Wastewater Fund

Fund 105

Dept 100 Non-Dept Direct

This department is used to account for Wastewater expenditures for debt payments of principal and interest, and franchise tax paid to the General Fund. The Wastewater Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	18,504	-	-	-	-
CAPITAL OUTLAY	1,423,204	1,431,410	1,431,410	1,431,410	1,514,322
SUNDRIES	265,998	247,952	247,952	255,465	260,716
TOTAL DEPT 100	1,707,706	1,679,362	1,679,362	1,686,875	1,775,038

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	104	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	SERVICES	18,400	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	CAPITAL	170,733	149,772	149,772	149,772	139,347
5-100-860.15	PRINCIPAL-DEBT SERVICE	CAPITAL	1,252,472	1,281,638	1,281,638	1,281,638	1,374,975
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	265,998	247,952	247,952	255,465	260,716
TOTAL DEPT 100			1,707,706	1,679,362	1,679,362	1,686,875	1,775,038

Wastewater Fund

DEPT 110

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	7,130	8,000	8,000	7,000	7,000
TOTAL DEPT 110 AFTER ADJ	7,130	8,000	8,000	7,000	7,000
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(4,909)	(7,000)	(7,000)	(5,000)	(5,000)
TOTAL DEPT 110 AFTER ADJ	2,221	1,000	1,000	2,000	2,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	4,909	7,000	7,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	2,221	1,000	1,000	2,000	2,000
TOTAL DEPT 110			7,130	8,000	8,000	7,000	7,000

Wastewater Fund

Fund 105

Dept 065 Wastewater Distribution System Capital Improvements

This department is used to account for the distribution-related capital projects financed by bond proceeds. Project financing using bond proceeds are budgeted in debt service payments. Project financing using revenues or reserves are budgeted as expenditures in Dept 165.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 065	-	-	-	-	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
				NONE			
TOTAL DEPT 065			-	-	-	-	-

Wastewater Fund

DEPT 066

Dept 066 Wastewater Plant Capital Improvements

This department is used to account for the following plant-related, FEMA capital projects: Hog Branch Erosion, Munz Lift Station, and Ralston Creek Lift Station. The bond funded Baker-Katz development will be tracked here; however, projects financed with bonds are budgeted in debt service payments.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	73,037	2,069,908	2,069,908	671,554	1,243,419
SUNDRIES	-	-	-	-	-
TOTAL DEPT 066	73,037	2,069,908	2,069,908	671,554	1,243,419

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-066-805.00	UTILITY PLANTS	CAPITAL	51,066	1,333,638	1,333,638	671,554	516,394
5-066-806.00	TANKS/LIFT STATIONS	CAPITAL	19,872	736,270	736,270	-	727,025
5-066-810.00	MACHINERY/EQUIPMENT	CAPITAL	2,099	-	-	-	-
TOTAL DEPT 066			73,037	2,069,908	2,069,908	671,554	1,243,419

5-066-805.00	UTILITY PLANTS	CAPITAL OUTLAY (NET)				671,554	
		2017 BOND PROCEEDS - FOR HOG BRANCH				458,474	
		TOTAL COSTS				1,130,028	
5-066-806.00	TANKS/LIFT STATIONS	CAPITAL OUTLAY (NET)					727,025
		2017 BOND PROCEEDS - FOR RALSTON CK LS					87,526
		2020 BOND PROCEEDS - BAKER-KATZ					1,300,000
		TOTAL COSTS					2,114,551

Fund 105

Wastewater Fund

Dept 165 Wastewater Construction

The Wastewater Construction Department is responsible for maintenance, repairs, and new construction on the waterwater 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.

Programs and Services

CUSTOMER SERVICE	SERVICE INTALLS OR REPLACEMENTS
	JET CLOGGED SEWER SERVICES
MAINTENANCE & OTHER SERVICES	PIPE REPLACEMENT
	PIPE INSPECTION/LINE VIDEO PROGRAM
	MANHOLE INSPECTIONS & REHAB PROGRAM
	LEAK/LINE REPAIR
	EXTENSION OF MAINS
EMPLOYEE	SAFETY PROGRAM
	TRAINING & LICENSING (TCEQ) PROGRAM

Wastewater Fund

DEPT 165

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Inspect (line video program) and replace deteriorated sewer lines;	GC1
➤ Repair damaged manholes;	GC1
➤ Extend sewer lines to new developments; and	GC3
➤ Continue employee training and safety.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	170,227	184,409	184,409	177,307	193,728
SUPPLIES	30,426	23,963	23,963	21,347	34,077
MAINTENANCE	50,553	54,400	54,400	36,171	43,700
SERVICES	6,698	93,440	93,440	18,286	12,687
CAPITAL OUTLAY	173,802	31,317	31,317	168,437	130,088
SUNDRIES	5,968	7,843	7,843	6,824	8,350
TOTAL DEPT 165 BEFORE ADJ	437,673	395,372	395,372	428,372	422,630
PERSONNEL - ACCRUED COMP	1,325	-	-	-	-
TOTAL DEPT 165 AFTER ADJ	438,998	395,372	395,372	428,372	422,630

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-165-710.00 AUTOCRANE	9,915
5-165-813.00 REPLACE 2004 INT'L DUMP TRUCK (#221)	87,605
TOTAL	<u>97,520</u>
DEBT FUNDED BAKER-KATZ SEWER LINE/LIFT STATION	1,300,000

Output Measures

	FY18	FY19	FY20 TARGET
New Lines Laid (in feet)	142	430	10,000
Lines Replaced (in feet)	602	140	600
# of Service Calls	375	291	315
# of Sewer Taps Installed	77	74	70
# of Manholes Rehabilitated	-	5	5
# of New Manholes Installed	5	2	13

Fund 105

Wastewater Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-165-101.00	SALARIES & WAGES	PERSONNEL	105,628	112,067	112,067	105,331	117,896
5-165-102.00	OVERTIME PAY	PERSONNEL	9,705	7,500	7,500	9,500	7,500
5-165-103.00	OASDI/MEDICARE	PERSONNEL	9,324	9,704	9,704	9,346	10,152
5-165-103.02	MATCHING RETIREMENT	PERSONNEL	11,594	12,924	12,924	12,679	13,479
5-165-105.00	LONGEVITY PAY	PERSONNEL	5	-	-	-	-
5-165-105.03	STANDBY	PERSONNEL	6,397	7,200	7,200	7,200	7,200
5-165-106.00	MEDICAL INSURANCE	PERSONNEL	25,416	31,576	31,576	29,407	31,480
5-165-106.01	LIFE INSURANCE	PERSONNEL	381	420	420	398	442
5-165-106.02	LONG TERM DISABILITY	PERSONNEL	211	233	233	221	245
5-165-107.00	WORKERS' COMPENSATION	PERSONNEL	2,891	2,785	2,785	3,225	2,823
5-165-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	2,511
5-165-118.00	ACCRUED COMP TIME	PERSONNEL	(1,325)	-	-	-	-
5-165-202.00	FUEL	SUPPLIES	6,880	6,500	6,500	7,432	7,400
5-165-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	986	2,683	2,683	1,288	3,507
5-165-204.00	POSTAGE & FREIGHT	SUPPLIES	30	200	200	30	200
5-165-205.00	OFFICE SUPPLIES	SUPPLIES	-	120	120	-	120
5-165-206.00	EMPLOYEE RELATIONS	SUPPLIES	325	360	360	338	360
5-165-207.00	REPRODUCTION & PRINTING	SUPPLIES	-	-	-	28	-
5-165-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,049	2,130	2,130	3,540	4,250
5-165-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	144	120	120	100	120
5-165-211.00	CLEANING AND JANITORIAL	SUPPLIES	488	400	400	400	400
5-165-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	119	75	75	75	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,420	1,200	1,200	976	1,200
5-165-250.00	OTHER SUPPLIES	SUPPLIES	508	800	800	558	800
5-165-301.00	UTILITY LINES	MAINTENANCE	32,483	40,000	40,000	23,775	30,000
5-165-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	16,349	12,000	12,000	12,000	12,000
5-165-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,669	2,400	2,400	396	1,700
5-165-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	52	-	-	-	-
5-165-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	86,000	86,000	7,000	-
5-165-403.00	TELEPHONE	SERVICES	454	594	594	547	600
5-165-406.60	DISPOSAL FEES	SERVICES	230	300	300	104	300
5-165-408.00	RENTAL & LEASES	SERVICES	520	525	525	520	525
5-165-408.10	RENTALS/LEASES-FLEET	SERVICES	5,423	5,000	5,000	10,000	10,200
5-165-424.00	SERVICE CONTRACTS	SERVICES	5	21	21	70	62
5-165-450.00	OTHER SERVICES	SERVICES	66	1,000	1,000	45	1,000
5-165-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	3,778	4,500	4,500	2,594	4,500
5-165-710.00	MACHINERY/EQUIPMENT	SUPPLIES	12,699	4,875	4,875	3,988	11,220
5-165-804.00	UTILITY LINES	CAPITAL	3,809	1,317	1,317	1,317	1,984
5-165-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	37,769	25,000	25,000	157,000	30,000
5-165-808.10	NEW SERVICE INSTALLS	CAPITAL	10,740	5,000	5,000	10,120	10,500
5-165-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	121,483	-	-	-	87,604

Wastewater Fund

DEPT 165

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-165-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	3,743	3,743	3,743	4,040	4,250
5-165-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,087	3,500	3,500	2,785	3,500
5-165-908.10	MILEAGE	SUNDRIES	138	600	600	283	600
5-165-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	(284)	-
TOTAL DEPT 165 BEFORE ADJ			437,673	395,372	395,372	428,372	422,630
ACCRUED COMP			1,325	-	-	-	-
TOTAL DEPT 165 AFTER ADJ			438,998	395,372	395,372	428,372	422,630

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
WATER/WASTEWATER CONSTRUCTION MANAGER	25	0.40
WATER/WASTEWATER CONSTRUCTION CREW LEADER	20	0.80
WATER/WASTEWATER CONSTRUCTION EQUIPMENT OPERATOR I	16	0.80
WATER/WASTEWATER CONSTRUCTION CUSTOMER SERVICE TECH	15	0.40
WATER/WASTEWATER CONSTRUCTION MAINTENANCE WORKER I	14	0.80
FY19-20 BUDGET		3.20
FY18-19 BUDGET		3.20

Wastewater Fund

Fund 105

Dept 166 Wastewater Treatment

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 (EPA) and state (TCEQ) regulations. Through a series of activities, the wastewater that enter 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 digestors, which are aerated and allowed to thicken before ultimately being sent to the belt pressroom for the production of Class A biosolids. The biosolids are sold as soil enhancer to local farmers and ranchers.

Programs and Services

WASTEWATER TREATMENT	DISINFECTION PROGRAM
	NON-POTABLE/RECLAIMED WATER PROGRAM
	BIOSOLIDS PROGRAM
	STORMWATER PROGRAM
	WASTEHAULERS PROGRAM
	PLANT MONITORING/REPORTS PROGRAM
	RISK MANAGEMENT PROGRAM
PLANT MAINTENANCE	CLARIFIERS
	AERATION BASINS
	PUMPS, MOTORS, BLOWERS
	LAB EQUIPMENT/TESTING CHEMICALS
	LIFT STATIONS
	BIOSOLID PRESSES, BELTS, OVEN
	SCADA, SECURITY SYSTEM
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Wastewater Fund

DEPT 166

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide up to date training for all personnel enabling efficient duty performance;	GC1
➤ Continue preventative maintenance on equipment to ensure maximum life;	GC1
➤ Update technology to keep in line with changing environmental regulations; and	GC3
➤ Provide to the citizens of Brenham the best management practices, rules and regulations to minimize the safety hazards inherent in wastewater collection and treatment.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	361,593	368,231	368,231	356,242	371,602
SUPPLIES	134,858	162,616	162,616	149,578	146,920
MAINTENANCE	268,096	182,700	182,700	160,429	245,200
SERVICES	622,901	678,884	678,884	677,281	651,750
CAPITAL OUTLAY	-	-	-	-	71,622
SUNDRIES	28,303	25,014	25,014	36,190	37,280
TOTAL DEPT 166 BEFORE ADJ	1,415,751	1,417,445	1,417,445	1,379,720	1,524,374
PERSONNEL - ACCRUED COMP	(2,576)	-	-	-	-
TOTAL DEPT 166 AFTER ADJ	1,413,175	1,417,445	1,417,445	1,379,720	1,524,374

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-166-813.00 REPLACE 2004 CHEVY 1 1/2 TON CRANE TRUCK (#3) (50%)	71,622

Output Measures

	FY18	FY19	FY20 TARGET
Gallons Treated Sewage	698M	725M	730M
Cubic Yards of Sludge Treated	7,066	5,090	6,000
Waste Haulers (gallons)	1,246,900	1,209,462	1,200,000
Annual Average Flow Effluent (MGD)	1.9M	1.9M	1.9M
2 Hour Peak Flow (GPM)	6,250	6,666	6,666

Fund 105

Wastewater Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-166-101.00	SALARIES & WAGES	PERSONNEL	220,399	223,967	223,967	213,260	229,011
5-166-102.00	OVERTIME PAY	PERSONNEL	7,280	8,000	8,000	8,000	8,000
5-166-103.00	OASDI/MEDICARE	PERSONNEL	17,822	19,387	19,387	17,846	19,792
5-166-103.02	MATCHING RETIREMENT	PERSONNEL	25,145	25,512	25,512	24,599	25,972
5-166-105.00	LONGEVITY PAY	PERSONNEL	3,453	3,490	3,490	3,453	3,543
5-166-105.01	EDUCATION/MISCELLANEOU	PERSONNEL	6,231	6,000	6,000	6,000	6,000
5-166-105.03	STANDBY	PERSONNEL	10,493	11,000	11,000	11,000	11,000
5-166-106.00	MEDICAL INSURANCE	PERSONNEL	62,196	65,254	65,254	66,090	57,878
5-166-106.01	LIFE INSURANCE	PERSONNEL	875	841	841	863	859
5-166-106.02	LONG TERM DISABILITY	PERSONNEL	485	466	466	479	477
5-166-107.00	WORKERS' COMPENSATION	PERSONNEL	4,639	4,314	4,314	4,652	4,163
5-166-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	4,907
5-166-118.00	ACCRUED COMP TIME	PERSONNEL	2,576	-	-	-	-
5-166-201.00	CHEMICALS	SUPPLIES	103,162	116,000	116,000	102,182	116,000
5-166-202.00	FUEL	SUPPLIES	9,097	8,500	8,500	9,810	10,600
5-166-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,179	1,000	1,000	963	1,600
5-166-204.00	POSTAGE & FREIGHT	SUPPLIES	370	450	450	330	450
5-166-205.00	OFFICE SUPPLIES	SUPPLIES	121	100	100	9	100
5-166-206.00	EMPLOYEE RELATIONS	SUPPLIES	275	340	340	340	350
5-166-207.00	REPRODUCTION & PRINTING	SUPPLIES	877	1,500	1,500	677	1,500
5-166-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,442	2,900	2,900	2,747	2,900
5-166-210.00	BOTANICAL & AGRICULTURAI	SUPPLIES	223	300	300	246	300
5-166-211.00	CLEANING AND JANITORIAL	SUPPLIES	746	1,000	1,000	958	1,000
5-166-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	1,413	750	750	610	2,750
5-166-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	110	100	100	30	100
5-166-220.00	LAB SUPPLIES	SUPPLIES	2,872	3,000	3,000	4,000	4,000
5-166-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	456	270	270	270	270
5-166-250.00	OTHER SUPPLIES	SUPPLIES	1,854	1,000	1,000	1,000	1,000
5-166-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	5,241	7,000	7,000	4,078	5,300
5-166-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	151	500	500	961	700
5-166-311.00	UTILITY PLANTS	MAINTENANCE	190,586	111,200	111,200	111,200	189,200
5-166-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	406	1,000	1,000	500	1,000
5-166-322.00	LIFT STATION MAINTENANCE	MAINTENANCE	71,712	62,000	62,000	43,690	49,000
5-166-322.10	PRE-TREATMENT/FLOWMETE	MAINTENANCE	-	1,000	1,000	-	-
5-166-401.00	ELECTRICAL	SERVICES	522,322	470,000	470,000	560,000	560,000
5-166-402.00	AUDITS/CONSULTANTS FEES	SERVICES	20,610	121,000	121,000	36,000	8,000
5-166-402.15	STATE FEES	SERVICES	20,849	30,000	30,000	22,864	25,000
5-166-403.00	TELEPHONE	SERVICES	1,634	1,664	1,664	1,644	1,700
5-166-405.00	WATER	SERVICES	827	760	760	879	850
5-166-408.10	RENTALS/LEASES-FLEET	SERVICES	338	250	250	250	250
5-166-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	-	-	503	600
5-166-424.00	SERVICE CONTRACTS	SERVICES	9,833	10,000	10,000	10,000	10,000
5-166-425.00	LABORATORY TEST FEES	SERVICES	46,313	45,000	45,000	45,000	45,000
5-166-450.00	OTHER SERVICES	SERVICES	177	210	210	141	350
5-166-710.00	MACHINERY/EQUIPMENT	SUPPLIES	7,967	19,406	19,406	19,406	-

Wastewater Fund

DEPT 166

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-166-714.10	SCADA COMMUNICATIONS	SUPPLIES	1,692	6,000	6,000	6,000	4,000
5-166-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	71,622
5-166-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	20,514	20,514	20,514	31,690	33,280
5-166-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	6,307	3,500	3,500	3,500	3,000
5-166-908.10	MILEAGE	SUNDRIES	1,482	1,000	1,000	1,000	1,000
TOTAL DEPT 166 BEFORE ADJ			1,415,751	1,417,445	1,417,445	1,379,720	1,524,374
ACCRUED COMP			(2,576)	-	-	-	-
TOTAL DEPT 166 AFTER ADJ			1,413,175	1,417,445	1,417,445	1,379,720	1,524,374

Personnel

POSITION TITLE	SALARY GRADE	FTES
WASTEWATER SYSTEMS SUPERINTENDENT	28	1.00
WASTEWATER CHIEF OPERATOR	23	1.00
WATER/WASTEWATER SYSTEMS MECHANIC	22	0.50
WASTEWATER PLANT OPERATOR	18	1.00
WASTEWATER PLANT OPERATOR TRAINEE	14	1.00
FY19-20 BUDGET		4.50
FY18-19 BUDGET		4.50

Wastewater Fund

Fund 105

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	254,236	273,922	273,922	264,421	238,086
6-000-602.00	INTERFUND TRANSFER-ELECT	TRANSFER OUT	128,496	119,048	119,048	120,523	128,260
6-000-606.00	INTERFUND TRNSF-SANITATI	TRANSFER OUT	-	-	-	93,316	-
TOTAL TRANSFERS			382,732	392,970	392,970	478,260	366,346

TRANSFER-OUT TO THE GENERAL FUND FROM THE WASTEWATER FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
101/100	COMMUNITY SVCS	4.79%	43,954	47,049	47,049	45,950	8,904
101/121	ADMINISTRATION	4.79%	8,284	8,698	8,698	8,419	42,062
101/123	HR	4.79%	12,053	11,261	11,261	12,497	11,322
101/125	MAIN STREET	1.82%	2,650	-	-	-	-
101/128	ENGINEERING	16.00%	25,083	28,596	28,596	28,596	-
101/131	MAINTENANCE	6.40%	51,591	54,187	54,187	49,497	51,837
101/133	FINANCE	3.89%	38,196	44,243	44,243	43,421	44,939
101/135	PURCHASING	5.65%	16,985	17,292	17,292	16,579	15,706
101/172	IT	8.77%	55,440	62,597	62,597	59,462	63,315
TOTAL			254,236	273,922	273,922	264,421	238,086

TRANSFER-OUT TO THE ELECTRIC FUND FROM THE WASTEWATER FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
102/132	UTILITY CUSTOMER SERVICE	14.17%	76,123	66,390	66,390	67,226	71,591
102/160	PUBLIC UTILITIES	5.25%	52,373	52,658	52,658	53,297	56,669
TOTAL			128,496	119,048	119,048	120,523	128,260

Wastewater Fund

Capital Plan

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY21	FY22	FY23	FY24	FY25
165	804.00 UTILITY LINES	2,004	2,024	2,044	2,065	2,085
165	804.10 UTILITY LINES-CONTINGENCY	30,000	30,000	30,000	30,000	30,000
165	804.20 UTILITY LINES-CONTRACTORS	-	125,000	-	1,160,185	1,017,145
166	805.00 UTILITY PLANTS	-	422,400	633,600	80,000	-
166	806.00 TANKS/LIFT STATIONS	-	200,000	-	20,000	100,000
165	808.10 SVC INSTALL	10,500	10,500	10,500	10,500	10,500
165	813.00 VEHICLES/LARGE EQUIPMENT	-	52,899	-	-	85,734
166	813.00 VEHICLES/LARGE EQUIPMENT	-	26,260	198,690	13,930	101,494
TOTAL		42,504	869,083	874,834	1,316,679	1,346,958

Wastewater Fund

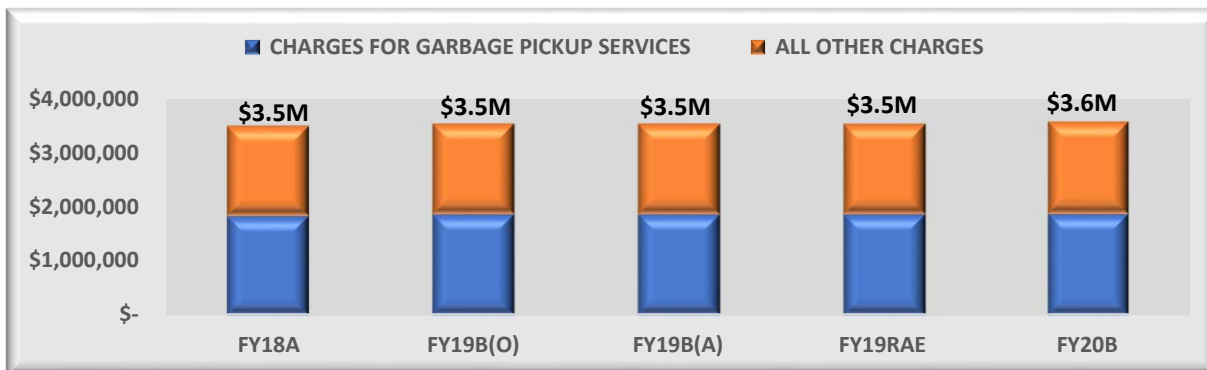
Fund 105

Fund Description

The Sanitation Fund (Fund 106) is an enterprise fund and falls within the business-type funds category. The Sanitation Fund is used to account for costs associated with the transfer of waste to landfills, the collection of waste at a central location, the City's Recycling Center, and the pickup of waste from residential customers and commercial businesses. The City of Brenham contracts with Frontier Access, LLC for commercial pickup. The City uses two landfills for waste disposal.

Revenues

Charges for sanitation services for FY19-20 are projected at \$3.6 million and are net of uncollectible accounts. This is a change of \$40,010 or 1.1 percent over FY19 RAE (Revised Annual Estimate) and \$33,396 or 0.9 percent more than FY18-19 Budget.



Approximately 52 percent (\$1.9 million) of Sanitation Fund charges for services revenue comes from residential and commercial garbage pickup. Revenue assumptions include:

- No increases in rates across business lines; and
- Relatively stable distribution of revenues between residential and commercial rate classes (see below).

Charges for Garbage Pickup Services Revenues by Rate Class



Sanitation Fund

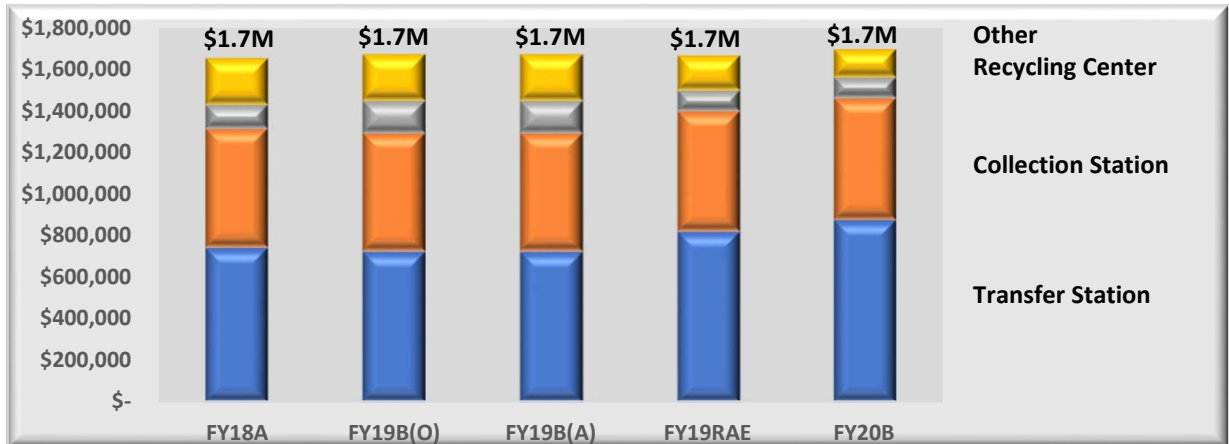
Overview

Sanitation Fund

Fund 106

Revenues (continued)

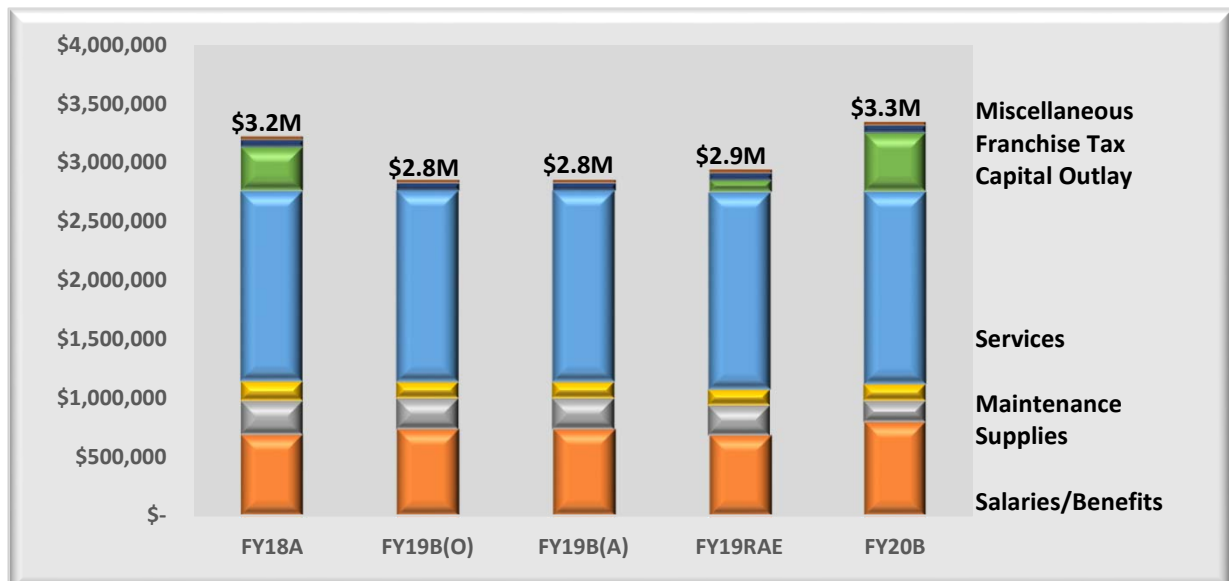
The City charges for services at the Transfer Station, the Collection Station, and the Recycling Center. Projections are based on historic run rates.



Operating Expenditures

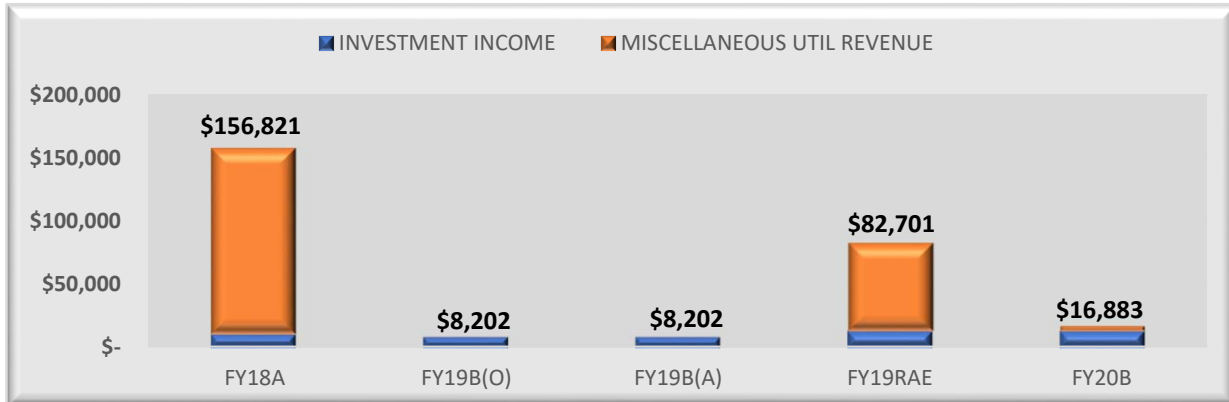
Budgeted operating expenditures are \$3.3 millions and include capital costs of \$500,000 primarily for the purchase of carts. This is an increase of \$404,073 or 13.8 percent over FY18-19 RAE and \$492,246 or 17.3 percent over FY18-19 Budget. Budget drivers include:

- Capital costs of switching to residential curbside cart instead of bag pickup;
- Budget savings:
 - \$19,841 in medical insurance (on rebid) .
- Use of some of the budget savings above were used to fund:
 - A 2 percent COLA of \$10,345 and \$4,893 in increases from Compensation Study.



Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$16,883 and include investment (interest) income, insurance proceeds and sales proceeds for the replacement of vehicles and equipment.



Nonoperating expenditures consist of debt principal and interest payments totalling \$268,673. Current debt consists of loan payments on a tub grinder and new debt for purchases of a haul truck and trailer, a forklift, a pickup truck, and two side-load garbage trucks.

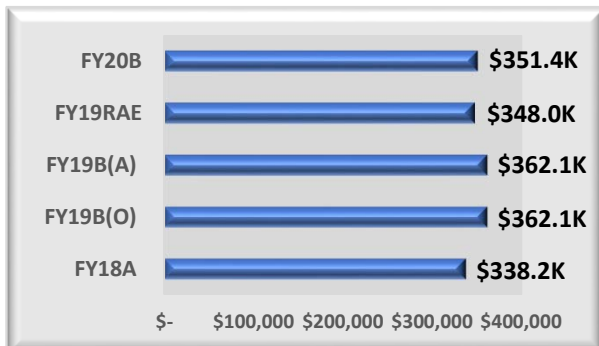


Sanitation Fund

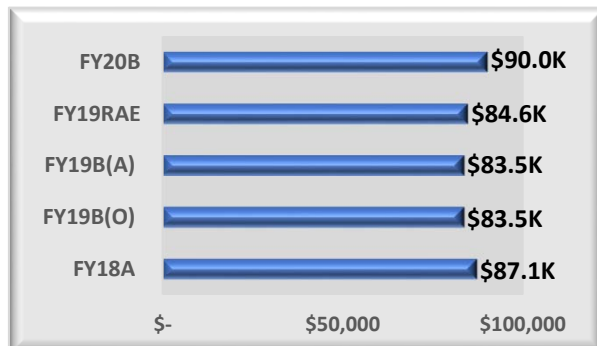
Transfers

Transfers-out of \$351,380 to the General Fund and \$89,954 to the Electric Fund are budgeted for reimbursement of shared service costs from departments with budgets in those funds.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Overview

Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2014-15	ACTUAL	1,284,006	-	315,660	=	968,346	4.1
2015-16	ACTUAL	1,197,339	-	184,602	=	1,012,737	6.5
2016-17	ACTUAL	1,331,250	-	278,757	=	1,052,493	4.8
2017-18	ACTUAL	1,244,008	-	281,802	=	962,206	4.4
2018-19	BUDGET(0)	1,395,837	-	281,802	=	1,114,035	5.0
2018-19	BUDGET(A)	1,395,837	-	281,802	=	1,114,035	5.0
2018-19	RAE	1,481,863	-	281,802	=	1,200,061	5.3
2019-20	BUDGET	1,010,390	-	281,802	=	728,588	3.6

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY			
2014-15	ACTUAL	4,461,748	12,224	973,031	79.6	19.6
2015-16	ACTUAL	3,364,313	9,217	920,049	99.8	39.8
2016-17	ACTUAL	3,355,515	9,193	997,534	108.5	48.5
2017-18	ACTUAL	3,729,939	10,219	924,031	90.4	30.4
2018-19	BUDGET(0)	3,383,186	9,269	1,075,860	116.1	56.1
2018-19	BUDGET(A)	3,383,186	9,269	1,075,860	116.1	56.1
2018-19	RAE	3,365,045	9,219	1,161,886	126.0	66.0
2019-20	BUDGET	4,048,565	11,092	690,413	62.2	2.2

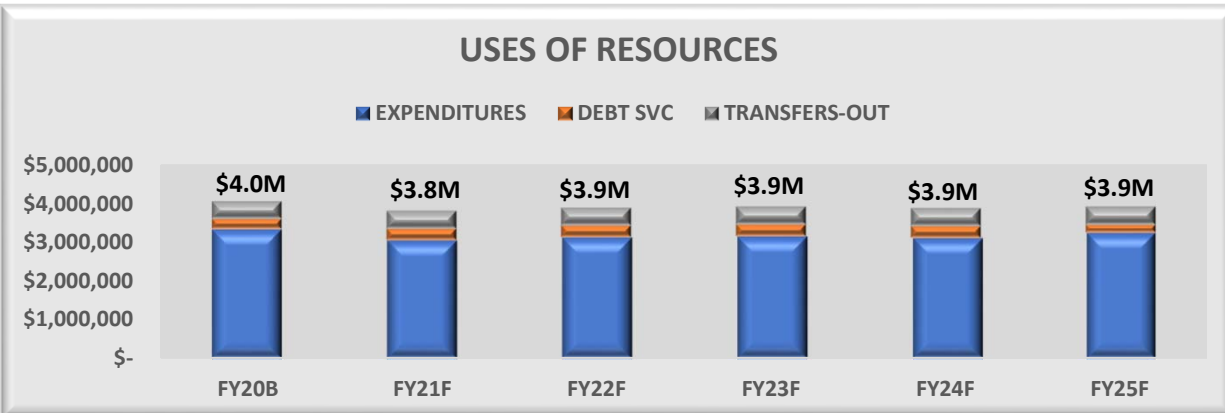
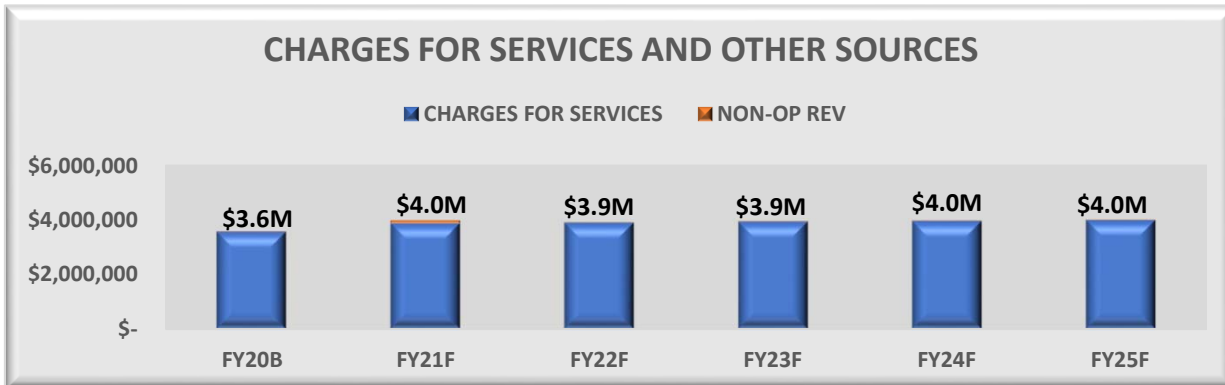
Fund 106

Sanitation Fund

Financial 5-Year Forecast

The financial forecast for the Sanitation Fund (Fund 106) reflects a change to residential garbage pickup from twice a week curbside bags to once a week curbside carts. The switch from bags to carts requires a capital investment in the carts and two side-load garbage trucks. The change-over is budgeted for the second quarter of FY19-20. A rate increase of 10 percent for residential and commercial garbage pickup and 5 percent in Transfer Station and Collection Station fees is shown in the forecast.

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2014-15	ACTUAL	\$ 3,226,180	\$ 2,682,752	\$ (3,550)	\$ 648,158	\$ (1,775,446)	\$ (587,410)		
2015-16	ACTUAL	\$ 3,363,751	\$ 2,996,636	\$ (3,550)	\$ 43,724	\$ (364,127)	\$ 43,163		
2016-17	ACTUAL	\$ 3,451,489	\$ 2,986,393	\$ (1,775)	\$ 31,304	\$ (367,347)	\$ 127,278		
2017-18	ACTUAL	\$ 3,483,031	\$ 3,209,525	\$ (95,156)	\$ 156,821	\$ (425,258)	\$ (90,087)		
2018-19	BUDGET(0)	\$ 3,526,813	\$ 2,842,429	\$ (95,156)	\$ 8,202	\$ (445,601)	\$ 151,829		
2018-19	BUDGET(A)	\$ 3,526,813	\$ 2,842,429	\$ (95,156)	\$ 8,202	\$ (445,601)	\$ 151,829		
2018-19	RAE	\$ 3,520,199	\$ 2,930,602	\$ (95,156)	\$ 82,701	\$ (339,287)	\$ 237,855		
2019-20	BUDGET	\$ 3,560,209	\$ 3,334,675	\$ (268,673)	\$ 16,883	\$ (445,217)	\$ (471,473)		
2020-21	FORECAST	\$ 3,865,939	\$ 3,054,153	\$ (301,621)	\$ 113,000	\$ (452,284)	\$ 170,881		
2021-22	FORECAST	\$ 3,897,070	\$ 3,130,851	\$ (301,621)	\$ 13,000	\$ (454,803)	\$ 22,794		
2022-23	FORECAST	\$ 3,927,679	\$ 3,157,030	\$ (301,621)	\$ 13,000	\$ (457,243)	\$ 24,785		
2023-24	FORECAST	\$ 3,957,763	\$ 3,114,806	\$ (301,621)	\$ 13,000	\$ (459,341)	\$ 94,996		
2024-25	FORECAST	\$ 3,987,326	\$ 3,246,339	\$ (206,465)	\$ 13,000	\$ (461,864)	\$ 85,659		



Overview

Financial Statement

Sanitation Fund

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	3,483,031	3,526,813	3,526,813	3,520,199	3,560,209
TOTAL REVENUES	3,483,031	3,526,813	3,526,813	3,520,199	3,560,209
OPERATING EXPENDITURES					
SALARIES	689,043	735,978	735,978	684,525	795,041
SUPPLIES	286,516	260,550	260,550	253,246	178,315
MAINTENANCE	165,094	137,650	137,650	131,929	141,500
CONTRACTUAL SERVICES	1,610,201	1,622,434	1,622,434	1,670,845	1,629,155
CAPITAL OUTLAY (CASH BASIS)	371,470	-	-	102,500	500,000
GROSS REVENUE TAX	60,736	60,764	60,764	60,856	60,974
MISCELLANEOUS	26,465	25,053	25,053	26,701	29,690
TOTAL OPERATING EXPENDITURES	3,209,525	2,842,429	2,842,429	2,930,602	3,334,675
OPERATING INCOME (LOSS)	273,506	684,384	684,384	589,597	225,534
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(14,280)	(12,379)	(12,379)	(12,379)	(34,797)
PRINCIPAL RETIREMENT	(80,877)	(82,777)	(82,777)	(82,777)	(233,876)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	10,319	8,200	8,200	13,000	13,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	146,502	2	2	69,701	3,883
TOTAL NONOPERATING REVENUES (EXP)	61,665	(86,954)	(86,954)	(12,455)	(251,790)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	335,171	597,430	597,430	577,142	(26,256)
TRANSFERS IN	-	-	-	93,316	-
TRANSFERS OUT	(425,258)	(445,601)	(445,601)	(432,603)	(445,217)
TOTAL TRANSFERS IN/(OUT)	(425,258)	(445,601)	(445,601)	(339,287)	(445,217)
CHANGE IN NET POSITION	(90,087)	151,829	151,829	237,855	(471,473)
CHANGE IN NET POSITION BY BUSINESS LINE					
042 TRANSFER STATION	(14,541)	156,316	156,316	254,004	126,024
043 COLLECTION STATION	123,192	9,802	9,802	31,901	(28,937)
140 RECYCLING CENTER	(116,486)	(62,733)	(62,733)	(97,304)	(134,654)
142 RESIDENTIAL COLLECTION	(82,253)	48,444	48,444	49,254	(433,906)
TOTAL	(90,087)	151,829	151,829	237,855	(471,473)

Fund 106

Key Performance Index (KPIs)

System reliability could be tracked based on the number of complaints from residents and commercial customers saying their garbage did not get picked up. This is not being tracked currently but the City recognizes it as a potential KPI.

System Reliability Measures	Actual	Goal	Benchmarks
# of Complaints - Residents that Garbage Not Picked Up	na	na	na
# of Complaints from Commercial - Garbage Not Picked Up	na	na	na

The cost of waste disposal at landfills has to be recovered in disposal rates. The City has two landfills for waste disposal. The City's primary landfill is in Altair. The Altair landfill charges \$19.56 per ton. The City's backup landfill is in Bryan. The landfill in Bryan charges \$26.69 per ton which is 36 percent higher than Altair. Although the Altair landfill is cheaper, it has poor access in wet weather and limited hours of operation. Managing disposal costs is critical to rate recovery.

System Efficiency Measures	Actual	Goal	Benchmarks
% Tons Disposal Bryan Landfill (FY19)	42.16%	<33%	3 Yr Avg - 33%
% Disposal Costs Bryan Landfill (FY19)	49.18%	<42%	3 Yr Avg - 42%

Americans generate about 4.4 pounds of trash every day. Curbside pickup ensures residents don't have to drive it to a waste station. While the City doesn't offer curbside pickup for recycling, the average cost (which is often buried in the garbage bill) is \$3 to \$5 a month.

System Affordability Measures	Actual	Goal	Benchmarks
Monthly Residential Garbage Bill (Code A/Seniors)	\$13.75/\$11	<\$15/Mo	\$8 to \$12/Month
Monthly Residential Recycling Bill (Curbside Pickup)	na	na	\$3 to \$5/Month

The current ratio and days reserves are used as financial measures. The Sanitation Fund has a current ratio 3.6. The fund is above the 60-day reserve policy at 62.2 days.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	3.6	>1.0	BEST PRACTICES >1.0
Days Reserves	62.2	60 DAYS	POLICY - 60 DAYS

Revenues

Operating and Non-Operating Revenues

Sanitation Fund

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-512.00	SALES OF PROPERTY	MISC	525	-	-	-	-
4-605.00	GARBAGE REVENUES	CHGS FOR SVCS	933,405	935,801	935,801	939,039	941,595
4-615.00	GARBAGE REV-COMMERCIAL	CHGS FOR SVCS	896,975	922,961	922,961	919,245	926,654
4-620.00	GARBAGE BAG SALES	CHGS FOR SVCS	23,213	22,795	22,795	23,000	23,000
4-630.00	TRNSF STATION-COMMERCIAL	CHGS FOR SVCS	675,234	656,439	656,439	657,415	663,362
4-630.10	COLLECTION STATION FEES	CHGS FOR SVCS	574,937	570,085	570,085	581,000	586,810
4-630.15	MULCH REVENUE	CHGS FOR SVCS	55,789	52,792	52,792	56,000	56,000
4-630.20	TRNSF STAT-CITY COLL STATION	CONTRACTUAL	227,242	218,449	218,449	230,081	234,514
4-630.30	TRNSF STAT-CITY RESID FEES	CONTRACTUAL	240,507	239,636	239,636	236,039	238,158
4-630.40	SANITATION BILLING FEE	CHGS FOR SVCS	28,896	29,721	29,721	29,667	29,815
4-630.50	TRNSF STATION BAGGED GARBAGE	CHGS FOR SVCS	65,291	65,980	65,980	160,330	209,473
4-630.60	RECYCLING CTR BAGGED GARBAGE	CHGS FOR SVCS	84,074	86,528	86,528	31,103	-
4-632.00	STATE SALES TAX	CHGS FOR SVCS	12,829	13,941	13,941	13,000	13,000
4-680.00	RECYCLING REVENUE	CHGS FOR SVCS	114,785	157,000	157,000	100,000	100,000
4-681.00	RECYCLING REVENUE-COLL STAT	CHGS FOR SVCS	17,707	15,700	15,700	13,000	13,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	180	370	370	700	500
4-691.00	PROPERTY RENTAL	MISC	-	2	2	-	-
4-710.00	INTEREST EARNED	INV INCOME	4,098	4,000	4,000	4,000	4,000
4-710.30	INTEREST-TEXPOOL	INV INCOME	6,221	4,200	4,200	9,000	9,000
4-720.00	INSURANCE PROCEEDS	MISC	1,942	-	-	34,115	-
4-790.00	MISC OTHER REVENUE	MISC	200	-	-	500	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	143,497	-	-	33,599	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	338	-	-	1,487	3,883
TOTAL OPERATING AND NON-OPERATING REVENUES			4,107,884	3,996,400	3,996,400	4,072,320	4,052,764

Fund 106

Dept 100 Non-Dept Direct

This department is used to account for Sanitation expenditures for debt payments of principal and interest, and franchise tax paid to the General Fund. The Sanitation Fund pays a 7 percent franchise tax to the General Fund on residential and commercial collection.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	95,156	95,156	95,156	95,156	268,673
SUNDRIES	60,736	60,764	60,764	60,856	60,974
TOTAL DEPT 100	155,892	155,920	155,920	156,012	329,647

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-860.11	DEBT SERVICE-INTEREST	CAPITAL	14,280	12,379	12,379	12,379	34,797
5-100-860.22	DEBT SERVICE-PRINCIPAL	CAPITAL	80,877	82,777	82,777	82,777	233,876
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	60,736	60,764	60,764	60,856	60,974
TOTAL DEPT 100			155,892	155,920	155,920	156,012	329,647

Sanitation Fund

DEPT 110

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	6,894	9,800	9,800	10,700	11,000
TOTAL DEPT 110 AFTER ADJ	6,894	9,800	9,800	10,700	11,000
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(283)	(3,300)	(3,300)	(3,300)	(3,000)
TOTAL DEPT 110 AFTER ADJ	6,611	6,500	6,500	7,400	8,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	283	3,300	3,300	3,300	3,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	-	500	500	-	-
5-110-950.00	OTHER SUNDRY	SUNDRIES	6,611	6,000	6,000	7,400	8,000
TOTAL DEPT 110			6,894	9,800	9,800	10,700	11,000

Sanitation Fund

Fund 106

Dept 042 Transfer Station

The Transfer Station opened in 1993 as an alternative method to land filling municipal solid waste in Washington County. The Transfer Station accepts compactable and non-compactable solid waste from Brenham and other cities and/or waste haulers. Transfer trailers with haul trucks are used to take the solid waste to landfills. Clean Harbors in Altair, Texas is the City's primary landfill. The Twin Oaks landfill near Bryan, Texas is also used in wet weather and outside of Clean Harbors' operating hours. The Transfer Station operates four trucks and six trailers. On average, five trips a day are made to the landfills. Each trailer carries approximately 20 to 22 tons of solid waste.

Programs and Services

TRANSPORT TO LANDFILL	CITY RESIDENTIAL SERVICES
	A PORTION OF CITY COMMERCIAL SERVICES
	OTHER LOCAL COMMERCIAL SERVICES
	OUTSIDE COMMERCIAL SERVICES
	NCPT WASTE COLLECTION STATION
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Sanitation Fund

DEPT 042

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Maximize haul loads per trip at approximately 20-22 tons;	GC1
➤ Proactive fleet maintenance to improve life and reliability;	GC1
➤ Provide a clean and user friendly station for customer disposal; and	GC1
➤ Improve cost management to maintain affordable rates.	GC3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	263,486	270,500	270,500	262,514	284,757
SUPPLIES	81,542	75,000	75,000	80,677	81,865
MAINTENANCE	82,351	74,700	74,700	67,233	75,000
SERVICES	518,978	508,053	508,053	525,666	576,120
CAPITAL OUTLAY	188,542	-	-	-	25,000
SUNDRIES	7,075	6,423	6,423	7,153	7,665
TOTAL DEPT 042 BEFORE ADJ	1,141,974	934,676	934,676	943,243	1,050,407
PERSONNEL - ACCRUED COMP	(450)	-	-	-	-
TOTAL DEPT 042 AFTER ADJ	1,141,524	934,676	934,676	943,243	1,050,407

Decision Packages in FY20 Budget

DESCRIPTION		\$ AMOUNT
PERSONNEL	ASSISTANT SANITATION SUPERINTENDENT (25%)	15,671
5-042-815.00	DRIVEWAY IMPROVEMENTS PHASE I (50% WITH 043)	25,000
TOTAL		40,671
<u>DEBT/LOAN FUNDED</u>		
	REPLACE 2007 INT'L HAUL TRUCK (#129)	125,000
	REPLACE 2008 TRAVIS 48' REFUSE TRAILER (#129)	73,000
		198,000

Output Measures

	FY18	FY19	FY20 TARGET
Tons Hauled to Landfills	25,169	24,573	25,674
Trips to Landfills	1,182	1,185	1,194
Average Tons Per Load	21.3	20.7	21.5
Disposal Costs Per Ton	\$ 20.00	\$ 21.13	\$ 22.18

Fund 106

Sanitation Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-042-101.00	SALARIES & WAGES	PERSONNEL	168,274	174,337	174,337	160,154	179,778
5-042-102.00	OVERTIME PAY	PERSONNEL	11,757	8,500	8,500	16,000	8,500
5-042-103.00	OASDI/MEDICARE	PERSONNEL	13,763	14,364	14,364	13,529	14,676
5-042-103.02	MATCHING RETIREMENT	PERSONNEL	18,763	18,947	18,947	18,300	19,317
5-042-105.00	LONGEVITY PAY	PERSONNEL	4,458	4,455	4,455	3,960	3,263
5-042-106.00	MEDICAL INSURANCE	PERSONNEL	37,743	41,572	41,572	42,401	47,265
5-042-106.01	LIFE INSURANCE	PERSONNEL	661	653	653	638	674
5-042-106.02	LONG TERM DISABILITY	PERSONNEL	366	363	363	354	374
5-042-107.00	WORKERS' COMPENSATION	PERSONNEL	7,252	7,309	7,309	7,178	7,076
5-042-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	3,834
5-042-118.00	ACCRUED COMP TIME	PERSONNEL	450	-	-	-	-
5-042-202.00	FUEL	SUPPLIES	73,309	65,000	65,000	72,000	74,000
5-042-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	2,150	900	900	719	900
5-042-204.00	POSTAGE & FREIGHT	SUPPLIES	-	-	-	25	-
5-042-205.00	OFFICE SUPPLIES	SUPPLIES	229	200	200	-	-
5-042-206.00	EMPLOYEE RELATIONS	SUPPLIES	32	150	150	150	150
5-042-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,148	1,000	1,000	1,000	1,000
5-042-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,362	2,000	2,000	2,000	3,865
5-042-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	130	100	100	-	100
5-042-211.00	CLEANING AND JANITORIAL	SUPPLIES	705	400	400	406	600
5-042-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	-	150	150	-	1,000
5-042-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	134	150	150	84	-
5-042-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	150
5-042-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	176	150	150	150	-
5-042-250.00	OTHER SUPPLIES	SUPPLIES	166	300	300	103	100
5-042-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	73,953	70,000	70,000	60,114	70,000
5-042-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,288	1,500	1,500	4,000	2,000
5-042-310.00	LAND/GROUNDS	MAINTENANCE	3,724	2,500	2,500	2,500	2,500
5-042-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	2,364	200	200	200	-
5-042-350.00	OTHER MAINTENANCE	MAINTENANCE	22	500	500	419	500
5-042-401.00	ELECTRICAL	SERVICES	2,662	2,200	2,200	2,200	2,400
5-042-406.60	DISPOSAL FEES	SERVICES	503,439	502,453	502,453	519,316	569,420
5-042-408.10	RENTALS/LEASES-FLEET	SERVICES	10,860	1,500	1,500	2,250	2,000
5-042-424.00	SERVICE CONTRACTS	SERVICES	1,520	1,500	1,500	1,500	2,000
5-042-450.00	OTHER SERVICES	SERVICES	498	400	400	400	300
5-042-713.00	VEHICLES/LARGE EQUIPMEN	SUPPLIES	-	4,500	4,500	4,040	-
5-042-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	188,542	-	-	-	-
5-042-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	-	-	25,000
5-042-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	6,023	6,023	6,023	6,913	7,265
5-042-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	935	300	300	300	300
5-042-908.10	MILEAGE	SUNDRIES	117	100	100	(60)	100
TOTAL DEPT 042 BEFORE ADJ			1,141,974	934,676	934,676	943,243	1,050,407
ACCRUED COMP			(450)	-	-	-	-
TOTAL DEPT 042 AFTER ADJ			1,141,524	934,676	934,676	943,243	1,050,407

Sanitation Fund

Sanitation Fund

DEPT 042

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
SANITATION SUPERINTENDENT	26	0.25
ASSISTANT SANITATION SUPERINTENDENT	21	0.25
TRANSFER EQUIPMENT OPERATOR/DRIVER	18	0.50
TRANSFER DRIVER	17	3.00
TRANSFER STATION ATTENDANT	15	0.50
FY19-20 BUDGET		<u>4.50</u>
FY18-19 BUDGET		4.25

Fund 106

Dept 043 Collection Station

The 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 which are taken to a landfill. 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), brush and yard debris. Used tires, along with computers and computer accessories are also accepted at the station and eventually recycled. The Collection Station produces Municipal Mulch for residential and commercial customers using a tub grinder. The product is sold in bulk at \$22.50 per ton and by bag at \$2.50 per bag.

Programs and Services

TUB GRINDER	MUNICIPAL MULCH
COLLECTIONS	NON-COMPACTABLE WASTE
	SOLID WASTE
	SCRAP METAL
	COMPUTER AND COMPUTER ACCESSORIES
	CONSTRUCTION/DEMOLITION DEBRIS
	YARD DEBRIS
	BRUSH
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Sanitation Fund

DEPT 043

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide a clean environment for customers to dispose of non-compactible refuse;	GC1
➤ Divert recyclable material out of waste stream to save on disposal costs;	GC1
➤ Expand mulch line to include double ground and single ground options by the bag;	GC3
➤ Provide easy and safe access areas for disposal.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	124,782	135,493	135,493	140,081	149,688
SUPPLIES	47,760	40,700	40,700	40,059	41,290
MAINTENANCE	44,926	33,750	33,750	37,124	35,500
SERVICES	243,519	233,599	233,599	262,029	248,164
CAPITAL OUTLAY	11,648	-	-	102,500	25,000
SUNDRIES	5,086	4,780	4,780	3,152	3,640
TOTAL DEPT 043 BEFORE ADJ	477,721	448,322	448,322	584,945	503,282
PERSONNEL - ACCRUED COMP	(2,320)	-	-	-	-
TOTAL DEPT 043 AFTER ADJ	475,401	448,322	448,322	584,945	503,282

Decision Packages in FY20 Budget

DESCRIPTION		\$ AMOUNT
PERSONNEL	ASSISTANT SANITATION SUPERINTENDENT (25%)	15,671
5-042-715.00	CONCRETE WALL IN PIT AREA TO PROTECT UTILITY POLES	8,000
5-042-815.00	DRIVEWAY IMPROVEMENTS PHASE I (50% WITH 042)	25,000
TOTAL		48,671

Output Measures

	FY18	FY19	FY20 TARGET
Bags of Mulch Sold	596	847	850
Tons of Mulch Sold	4,552	5,262	5,270
Tons of Metal Recycled	152	180	190
Total # of Tickets Processed	46,323	67,828	70,000

Fund 106

Sanitation Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-043-101.00	SALARIES & WAGES	PERSONNEL	77,521	81,720	81,720	83,997	92,107
5-043-102.00	OVERTIME PAY	PERSONNEL	6,101	6,500	6,500	10,000	6,500
5-043-103.00	OASDI/MEDICARE	PERSONNEL	5,836	6,771	6,771	6,915	7,555
5-043-103.02	MATCHING RETIREMENT	PERSONNEL	8,559	9,119	9,119	8,128	10,153
5-043-105.00	LONGEVITY PAY	PERSONNEL	50	165	165	42	28
5-043-106.00	MEDICAL INSURANCE	PERSONNEL	21,114	27,673	27,673	27,704	27,468
5-043-106.01	LIFE INSURANCE	PERSONNEL	285	307	307	252	346
5-043-106.02	LONG TERM DISABILITY	PERSONNEL	158	170	170	140	192
5-043-107.00	WORKERS' COMPENSATION	PERSONNEL	2,839	3,068	3,068	2,903	3,360
5-043-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	1,979
5-043-118.00	ACCRUED COMP TIME	PERSONNEL	2,320	-	-	-	-
5-043-202.00	FUEL	SUPPLIES	27,131	20,000	20,000	20,000	26,350
5-043-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	882	950	950	513	500
5-043-204.00	POSTAGE	SUPPLIES	74	-	-	-	-
5-043-205.00	OFFICE SUPPLIES	SUPPLIES	502	500	500	334	300
5-043-206.00	EMPLOYEE RELATIONS	SUPPLIES	685	500	500	500	500
5-043-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,653	1,500	1,500	1,438	1,500
5-043-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,371	1,000	1,000	1,681	2,140
5-043-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	100	100	100	-	100
5-043-211.00	CLEANING AND JANITORIAL	SUPPLIES	678	500	500	419	500
5-043-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	318	-	-	-	1,000
5-043-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	50	150	150	54	100
5-043-218.00	PHOTOGRAPHY	SUPPLIES	318	-	-	-	-
5-043-221.00	SAFETY AND FIRST AID	SUPPLIES	29	-	-	31	-
5-043-250.00	OTHER SUPPLIES	SUPPLIES	1,045	1,000	1,000	825	300
5-043-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	39,368	30,000	30,000	30,000	30,000
5-043-304.00	MACHINERY/SMALL EQUIPMI	MAINTENANCE	2,240	1,000	1,000	4,000	3,000
5-043-309.00	COMMUNICATION/PHOTOGF	MAINTENANCE	-	-	-	-	-
5-043-310.00	LAND/GROUNDS	MAINTENANCE	2,696	2,000	2,000	1,423	2,000
5-043-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	601	-	-	1,282	-
5-043-350.00	OTHER MAINTENANCE	MAINTENANCE	21	750	750	419	500
5-043-401.00	ELECTRICAL	SERVICES	925	1,000	1,000	992	1,000
5-043-406.60	DISPOSAL FEES	SERVICES	227,242	218,449	218,449	230,081	234,514
5-043-408.00	RENTALS/LEASES	SERVICES	-	-	-	15,300	-
5-043-408.10	RENTALS/LEASES-FLEET	SERVICES	6,545	7,000	7,000	7,000	5,000
5-043-409.10	PUBLIC ED/INFORMATION	SERVICES	546	650	650	546	650
5-043-424.00	SERVICE CONTRACTS	SERVICES	1,712	1,500	1,500	3,110	2,000
5-043-430.00	TIRE DISPOSAL	SERVICES	3,465	5,000	5,000	5,000	5,000
5-043-450.00	OTHER SERVICES	SERVICES	3,085	-	-	-	-
5-043-710.00	MACHINERY/EQUIPMENT	SUPPLIES	11,100	-	-	-	-
5-043-713.00	VEHICLES/LARGE EQUIPMEN	SUPPLIES	-	14,500	14,500	14,264	-
5-043-715.00	OTHER CAPITAL	SUPPLIES	1,823	-	-	-	8,000
5-043-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	-	-	-	102,500	-
5-043-815.00	OTHER CAPITAL	CAPITAL	11,648	-	-	-	25,000

Sanitation Fund

DEPT 043

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-043-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,280	4,280	4,280	2,893	3,040
5-043-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	674	500	500	319	500
5-043-908.10	MILEAGE	SUNDRIES	117	-	-	(60)	100
5-043-950.00	OTHER SUNDRY	SUNDRIES	14	-	-	-	-
TOTAL DEPT 043 BEFORE ADJ			477,721	448,322	448,322	584,945	503,282
	ACCRUED COMP		(2,320)	-	-	-	-
TOTAL DEPT 043 AFTER ADJ			475,401	448,322	448,322	584,945	503,282

Personnel

POSITION TITLE	SALARY	FTES
	GRADE	
SANITATION SUPERINTENDENT	26	0.25
ASSISTANT SANITATION SUPERINTENDENT	21	0.25
COLLECTION EQUIPMENT OPERATOR/DRIVER	18	0.50
RESIDENTIAL EQUIPMENT OPERATOR/DRIVER	17	0.50
COLLECTION STATION ATTENDANT	15	0.50
RECYCLING & COLLECTION ASSISTANT	14	0.50
FY19-20 BUDGET		2.50
FY18-19 BUDGET		2.25

Sanitation Fund

Fund 106

Dept 140 Recycling Center

Since 1999, the City of Brenham has operated and maintained the Brenham Recycling Center. The center is a full-time operation that accepts recyclable materials from residents, businesses and other organizations. Materials accepted at the center include cardboard, aluminum, 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. The center is open 8:00 AM to 5:00 PM, Monday thru Friday, and 8:00 AM to 1:00 PM on Saturday. The center offers a "quick drop" area with exit on Clinton Street for customer convenience.

Programs and Services

Sanitation Fund

BUSINESS PICKUP	CARDBOARD COLLECTION ROUTE
AT RECYCLING CENTER	CARDBOARD
	MAGAZINES
	NEWSPAPER
	GLASS
	INK CARTRIDGES
	PLASTICS
	USED COOKING OIL
	CELL PHONES
	BATTERIES
	TIN CANS
	OIL AND OIL FILTERS
	ALUMINUM
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

DEPT 140

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide recycling containers to new construction sites, parks and other venues;	GC1
➤ Educate the public on the importance of recycling;	GC1
➤ Consider a curbside alternative; and	GC3
➤ Continue to improve aesthetics of the center.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	137,512	149,505	149,505	131,162	169,977
SUPPLIES	42,381	25,600	25,600	24,918	14,960
MAINTENANCE	13,843	8,900	8,900	9,106	11,000
SERVICES	19,093	14,925	14,925	20,924	19,600
CAPITAL OUTLAY	3,780	-	-	-	-
SUNDRIES	2,368	1,350	1,350	707	1,785
TOTAL DEPT 140 BEFORE ADJ	218,976	200,280	200,280	186,817	217,322
PERSONNEL - ACCRUED COMP	(328)	-	-	-	-
TOTAL DEPT 140 AFTER ADJ	218,648	200,280	200,280	186,817	217,322

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
<u>DEBT/LOAN FUNDED</u>	
REPLACE 1998 YALE FORKLIFT (#226)	25,000

Output Measures

	FY18	FY19	FY20 TARGET
Tons of Recycled Cardboard	752	847	900
Gallons Used Cooking Oil	420	825	850
Tons of Recycled Plastic	102	99	110
Tons of Recycled Glass	240	255	270
Tons of Recycled Paper	260	278	300
Tons of Recycled Scrap Metal	152	180	200

Fund 106

Sanitation Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-140-101.00	SALARIES & WAGES	PERSONNEL	92,864	98,976	98,976	87,561	113,755
5-140-102.00	OVERTIME PAY	PERSONNEL	2,735	3,000	3,000	3,000	3,000
5-140-103.00	OASDI/MEDICARE	PERSONNEL	7,344	7,919	7,919	6,976	9,062
5-140-103.02	MATCHING RETIREMENT	PERSONNEL	9,279	9,730	9,730	8,212	11,167
5-140-105.00	LONGEVITY PAY	PERSONNEL	1,365	1,370	1,370	1,370	1,505
5-140-106.00	MEDICAL INSURANCE	PERSONNEL	18,534	23,488	23,488	19,767	24,010
5-140-106.01	LIFE INSURANCE	PERSONNEL	306	340	340	285	393
5-140-106.02	LONG TERM DISABILITY	PERSONNEL	169	189	189	158	218
5-140-107.00	WORKERS' COMPENSATION	PERSONNEL	4,586	4,493	4,493	3,833	4,617
5-140-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	2,250
5-140-118.00	ACCRUED COMP TIME	PERSONNEL	328	-	-	-	-
5-140-202.00	FUEL	SUPPLIES	7,162	6,000	6,000	6,000	7,650
5-140-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	245	300	300	147	300
5-140-205.00	OFFICE SUPPLIES	SUPPLIES	549	150	150	150	50
5-140-206.00	EMPLOYEE RELATIONS	SUPPLIES	153	200	200	162	150
5-140-207.00	REPRODUCTION & PRINTING	SUPPLIES	69	-	-	-	-
5-140-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,333	1,000	1,000	1,000	1,160
5-140-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	10	100	100	38	100
5-140-211.00	CLEANING AND JANITORIAL	SUPPLIES	655	300	300	351	500
5-140-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	669	900	900	681	50
5-140-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	163	50	50	50	-
5-140-250.00	OTHER SUPPLIES	SUPPLIES	5,342	4,500	4,500	4,500	5,000
5-140-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	8,047	4,500	4,500	7,500	6,500
5-140-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,827	2,200	2,200	766	2,500
5-140-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	-	-	-	-	-
5-140-310.00	LAND/GROUNDS	MAINTENANCE	1,508	1,500	1,500	140	1,500
5-140-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,302	700	700	700	500
5-140-350.00	OTHER MAINTENANCE	MAINTENANCE	158	-	-	-	-
5-140-401.00	ELECTRICAL	SERVICES	3,060	3,500	3,500	2,916	3,000
5-140-405.00	WATER	SERVICES	328	250	250	800	500
5-140-406.00	SEWER	SERVICES	576	275	275	1,000	700
5-140-408.00	RENTAL/LEASES	SERVICES	-	-	-	3,000	-
5-140-408.10	RENTALS/LEASES-FLEET	SERVICES	1,350	1,500	1,500	-	750
5-140-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	158	400	400	158	400
5-140-422.00	CONTRACT LABOR	SERVICES	2,957	-	-	2,000	3,200
5-140-422.20	CONTAINER SERVICE	SERVICES	10,648	9,000	9,000	10,997	11,000
5-140-450.00	OTHER SERVICES	SERVICES	15	-	-	53	50
5-140-710.00	MACHINERY/EQUIPMENT	SUPPLIES	11,460	3,700	3,700	3,439	-
5-140-713.00	VEHICLES	SUPPLIES	9,250	-	-	-	-
5-140-715.00	OTHER CAPITAL	SUPPLIES	4,320	8,400	8,400	8,400	-
5-140-815.00	OTHER CAPITAL OUTLAY	CAPITAL	3,780	-	-	-	-

Sanitation Fund

DEPT 140

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-140-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,139	1,200	1,200	1,503	1,585
5-140-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	-	150	150	435	200
5-140-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	1,230	-	-	(1,230)	-
5-140-950.00	OTHER SUNDRY	SUNDRIES	-	-	-	(1)	-
TOTAL DEPT 140 BEFORE ADJ			218,976	200,280	200,280	186,817	217,322
ACCRUED COMP			(328)	-	-	-	-
TOTAL DEPT 140 AFTER ADJ			218,648	200,280	200,280	186,817	217,322

Personnel

POSITION TITLE	SALARY	FTES
	GRADE	
SANITATION SUPERINTENDENT	26	0.25
ASSISTANT SANITATION SUPERINTENDENT	21	0.25
RECYCLING ATTENDANT	14	1.00
RECYCLING & COLLECTION ASSISTANT	14	0.50
RECYCLING MAINT WORKER	13	1.00
PART-TIME POSITIONS		0.47
FY19-20 BUDGET		3.47
FY18-19 BUDGET		3.22

Sanitation Fund

Fund 106

Dept 142 Residential Collection

The Residential Collection Department provides curbside pickup of bagged garbage, twice a week with routes on Monday/Thursday and Tuesday/Friday. In January and July, crews distribute garbage bags to residents. Every Wednesday, the department offers brush pickup on a call-in basis. City drivers are assisted by four temporary workers on the collection routes. Drivers are also responsible for an additional Wednesday cardboard route throughout town. The budget includes a switch from bags to carts for garbage services. Commercial collection is contracted with Frontier with customer service coordinated through the City.

Programs and Services

3RD PARTY	COMMERCIAL PICKUP SERVICES
	TWICE A WEEK PICKUP
RESIDENTIAL SERVICES	TWICE A YEAR GARBAGE BAG DISTRIBUTION
	CALL-IN BRUSH PICKUP ONCE A WEEK
COMMERCIAL SERVICE	CARDBOARD ROUTE
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Sanitation Fund

DEPT 142

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide courteous on-time service;	GC1
➤ Switch from bags to carts;	GC1
➤ Provide driver education; and	GC1
➤ Manage service expansion with annexations.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	164,178	180,480	180,480	150,768	190,619
SUPPLIES	114,833	119,250	119,250	107,592	40,200
MAINTENANCE	23,975	20,300	20,300	18,466	20,000
SERVICES	1,296,359	1,323,942	1,323,942	1,328,346	1,257,943
CAPITAL OUTLAY	167,500	-	-	-	450,000
SUNDRIES	5,325	6,000	6,000	8,289	8,600
TOTAL DEPT 142 BEFORE ADJ	1,772,169	1,649,972	1,649,972	1,613,461	1,967,362
PERSONNEL - ACCRUED COMP	2,184	-	-	-	-
TOTAL DEPT 142 AFTER ADJ	1,774,353	1,649,972	1,649,972	1,613,461	1,967,362

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
5-142-715.00 ADD A CART TIPPER TO 2018 WESTERN STAR GARBAGE TRUCK	5,000
5-142-850.00 RESIDENTIAL CARTS (\$80/CART)	450,000
TOTAL	<u>455,000</u>
 <u>DEBT/LOAN FUNDED</u>	
REPLACE 2019 & 2016 GARBAGE TRUCKS W/SIDE LOADS FOR CARTS	600,000

Output Measures

	FY18	FY19	FY20 TARGET
Residential Customers Served	5,598	5,655	5,728
Residential Tons Collected	5,029	4,990	5,234

Fund 106

Sanitation Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-142-101.00	SALARIES & WAGES	PERSONNEL	98,687	102,609	102,609	84,747	108,137
5-142-102.00	OVERTIME PAY	PERSONNEL	7,216	8,000	8,000	7,000	8,000
5-142-103.00	OASDI/MEDICARE	PERSONNEL	7,660	8,980	8,980	6,474	9,377
5-142-103.02	MATCHING RETIREMENT	PERSONNEL	10,802	11,266	11,266	8,675	11,698
5-142-105.00	LONGEVITY PAY	PERSONNEL	1,000	595	595	492	373
5-142-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	5,308	6,000	6,000	2,077	6,000
5-142-106.00	MEDICAL INSURANCE	PERSONNEL	30,128	37,640	37,640	36,702	39,385
5-142-106.01	LIFE INSURANCE	PERSONNEL	401	382	382	290	401
5-142-106.02	LONG TERM DISABILITY	PERSONNEL	222	212	212	161	222
5-142-107.00	WORKERS' COMPENSATION	PERSONNEL	4,938	4,796	4,796	4,150	4,744
5-142-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	2,282
5-142-118.00	ACCRUED COMP TIME	PERSONNEL	(2,184)	-	-	-	-
5-142-202.00	FUEL	SUPPLIES	28,309	23,000	23,000	23,000	20,000
5-142-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	176	300	300	78	200
5-142-204.00	POSTAGE & FREIGHT	SUPPLIES	249	-	-	-	-
5-142-206.00	EMPLOYEE RELATIONS	SUPPLIES	121	250	250	125	250
5-142-207.00	REPRODUCTION & PRINTING	SUPPLIES	8	-	-	-	-
5-142-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,882	3,200	3,200	2,281	2,000
5-142-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,076	1,200	1,200	700	1,000
5-142-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	49	-	-	681	-
5-142-219.00	GARBAGE BAGS	SUPPLIES	81,853	91,000	91,000	80,614	11,500
5-142-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	100	100	14	100
5-142-250.00	OTHER SUPPLIES	SUPPLIES	110	200	200	99	150
5-142-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	23,781	20,000	20,000	18,321	20,000
5-142-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	194	300	300	145	-
5-142-403.00	TELEPHONE	SERVICES	40	-	-	-	-
5-142-406.70	TRANSFER STATION FEES	SERVICES	240,507	239,636	239,636	236,039	238,158
5-142-406.80	COMMERCIAL COLLECTION	SERVICES	962,712	990,706	990,706	988,906	993,362
5-142-408.10	RENTALS/LEASES-FLEET	SERVICES	740	600	600	703	750
5-142-422.00	CONTRACT LABOR	SERVICES	92,337	93,000	93,000	102,690	25,673
5-142-450.00	OTHER SERVICES	SERVICES	23	-	-	8	-
5-142-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	5,000
5-142-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	167,500	-	-	-	-
5-142-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	-	-	450,000
5-142-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	5,226	6,000	6,000	7,992	8,400
5-142-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	99	-	-	297	200
TOTAL DEPT 142 BEFORE ADJ			1,772,169	1,649,972	1,649,972	1,613,461	1,967,362
ACCRUED COMP			2,184	-	-	-	-
TOTAL DEPT 142 AFTER ADJ			1,774,353	1,649,972	1,649,972	1,613,461	1,967,362

Sanitation Fund

DEPT 142
Sanitation Fund
Fund 106

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
SANITATION SUPERINTENDENT	26	0.25
ASSISTANT SANITATION SUPERINTENDENT	21	0.25
RESIDENTIAL EQUIPMENT OPERATOR/DRIVER	17	0.50
RESIDENTIAL DRIVER	16	2.00
FY19-20 BUDGET		3.00
FY18-19 BUDGET		2.75

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	338,198	362,067	362,067	348,043	351,380
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRANSFER OUT	87,060	83,534	83,534	84,560	89,954
6-000-602.40	INTERFUND TRNSF-VERF FUN	TRANSFER OUT	-	-	-	-	3,883
6-000-605.00	INTERFUND TRNF-SEWER	TRANSFER IN	-	-	-	(93,316)	-
TOTAL TRANSFERS			425,258	445,601	445,601	339,287	445,217

TRANSFER-OUT TO THE GENERAL FUND FROM THE SANITATION FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
101/100	COMMUNITY SVCS	7.07%	64,870	69,438	69,438	67,816	13,142
101/121	ADMINISTRATION	7.07%	12,226	12,836	12,836	12,426	62,077
101/123	HR	7.07%	17,789	16,619	16,619	18,444	16,710
101/125	MAIN STREET	2.69%	3,911	-	-	-	-
101/128	ENGINEERING	0.00%	-	-	-	-	-
101/131	MAINTENANCE	9.45%	76,140	79,972	79,972	73,050	76,504
101/133	FINANCE	5.75%	56,371	65,296	65,296	64,083	66,324
101/135	PURCHASING	8.34%	25,068	25,521	25,521	24,468	23,179
101/172	IT	12.94%	81,822	92,384	92,384	87,757	93,444
TOTAL			338,198	362,067	362,067	348,043	351,380

TRANSFER-OUT TO THE ELECTRIC FUND FROM THE SANITATION FUND FOR SHARED SERVICES

FUND/DEPT #	DEPT	ALLOCATION PERCENTAGE	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
102/132	UTILITY CUSTOMER SERVICE	5.58%	30,005	26,169	26,169	26,498	28,219
102/160	PUBLIC UTILITIES	5.72%	57,055	57,365	57,365	58,062	61,735
TOTAL			87,060	83,534	83,534	84,560	89,954

Sanitation Fund

Capital Plan

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY21	FY22	FY23	FY24	FY25
042	813.00 VEHICLES/LARGE EQUIPMENT	203,940	187,594	-	140,689	229,309
043	813.00 VEHICLES/LARGE EQUIPMENT	-	-	225,000		
140	813.00 VEHICLES/LARGE EQUIPMENT	-	26,260	-	-	-
142	813.00 VEHICLES/LARGE EQUIPMENT	-	26,260	-	-	-
TOTAL		203,940	240,114	225,000	140,689	229,309

Sanitation Fund

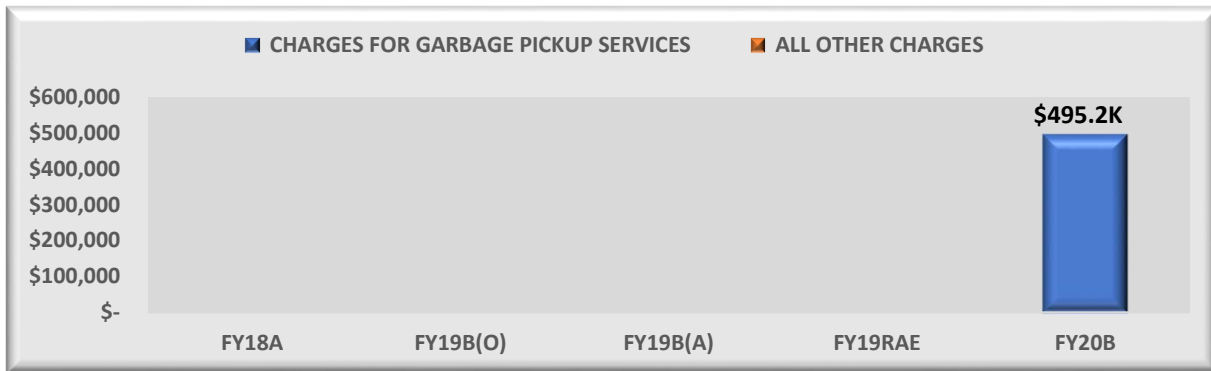
Fund 106

Fund Description

The Drainage Fund (Fund 107) is a new enterprise fund and falls within the business-type funds category. The Drainage Fund is used to account for revenues collected through a drainage utility charge (DUC) used for drainage maintenance and capital projects dedicated to drainage improvements. The utility is setup for January 1, 2020.

Revenues

First year revenues are estimated at \$495,178 for nine months in FY19-20. Annualized revenues are projected at \$660,000.



Revenue assumptions include:

- Monthly residential DUC of \$3.75;
- Monthly non-residential DUC based on impervious area of property (2,685=1 ERU) with a \$3.75 minimum charge and a \$300 maximum charge; and
- Exemptions applied per Texas Local Government Code, Section 552.053 and 580.003.

Revenues by Rate Class



Drainage Fund

Overview

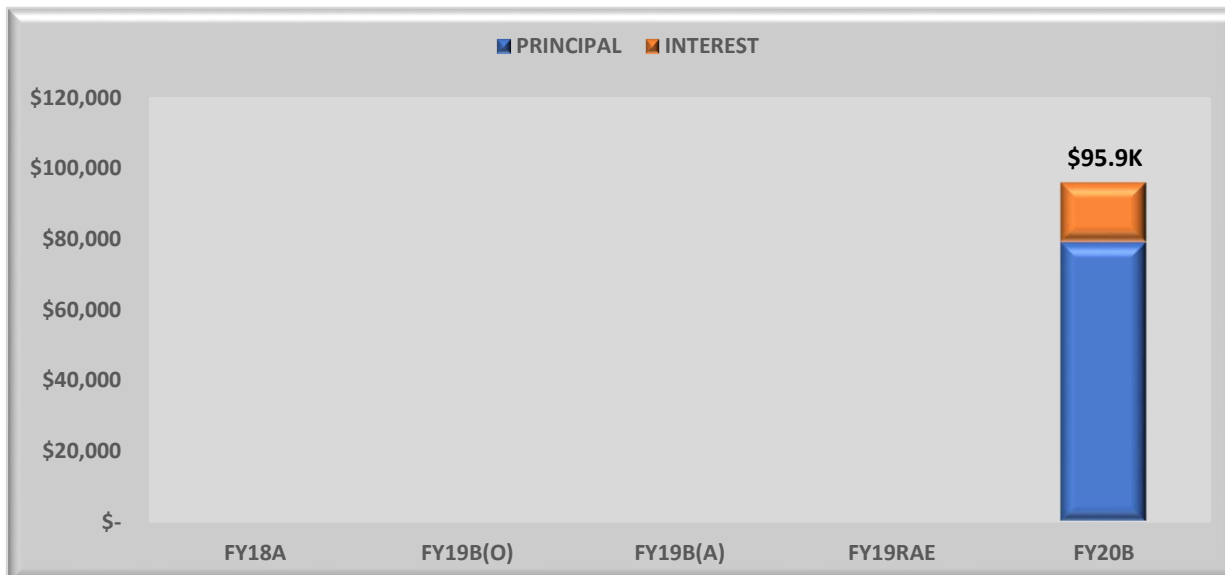
Operating Expenditures

Nine months of operating expenditures are budgeted for drainage maintenance, such as, street sweeping, ditch clearing, and some curb and gutter work.



Nonoperating Revenues/(Expenditures)

Budgeted non-operating expenditures include debt payments of principal and interest on short-term note for the replacement of drainage equipment.



Fund 107

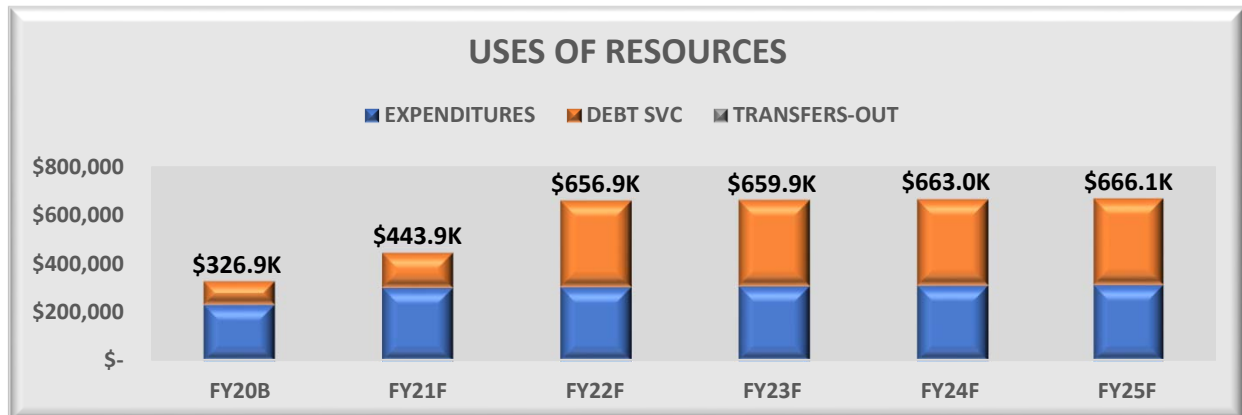
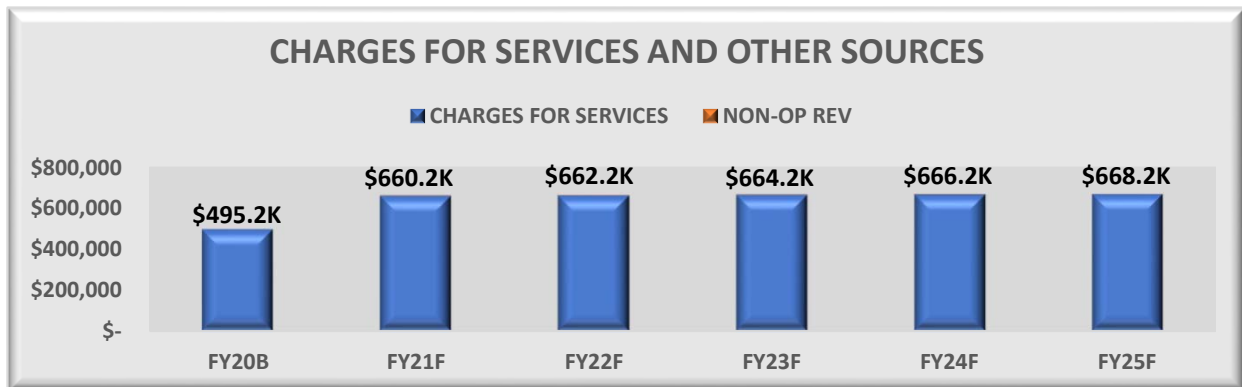
Drainage Fund

Financial 5-Year Forecast

The financial forecast for the Drainage Fund (Fund 107) is based on O&M expenditures for drainage maintenance of approximately \$300,000 a year. Debt includes short-term financing for the replacement of drainage equipment in FY20-21 plus 20-year debt payments on major drainage improvement projects. Over \$4 million in drainage projects have been identified throughout the City. It is anticipated that long-term debt would be issued in FY20-21 with first payment in FY21-22.

Drainage Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS		INC/(DEC)	
		FOR SERVICES		EXPENDITURES		DEBT	REVENUES	IN/(OUT)		RESERVES	
2014-15	ACTUAL	\$	-	\$	-	\$	-	\$	-	\$	-
2015-16	ACTUAL	\$	-	\$	-	\$	-	\$	-	\$	-
2016-17	ACTUAL	\$	-	\$	-	\$	-	\$	-	\$	-
2017-18	ACTUAL	\$	-	\$	-	\$	-	\$	-	\$	-
2018-19	BUDGET(0)	\$	-	\$	-	\$	-	\$	-	\$	-
2018-19	BUDGET(A)	\$	-	\$	-	\$	-	\$	-	\$	-
2018-19	RAE	\$	-	\$	-	\$	-	\$	-	\$	-
2019-20	BUDGET	\$	495,178	\$	230,980	\$	(95,939)	\$	-	\$	168,259
2020-21	FORECAST	\$	660,237	\$	300,000	\$	(143,909)	\$	1,000	\$	217,328
2021-22	FORECAST	\$	662,218	\$	303,000	\$	(353,909)	\$	1,000	\$	6,309
2022-23	FORECAST	\$	664,205	\$	306,030	\$	(353,909)	\$	1,000	\$	5,266
2023-24	FORECAST	\$	666,197	\$	309,090	\$	(353,909)	\$	1,000	\$	4,198
2024-25	FORECAST	\$	668,196	\$	312,181	\$	(353,909)	\$	1,000	\$	3,106



Overview

Financial Statement

Drainage Fund

IN \$	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
		BUDGET (O)	BUDGET (A)		
OPERATING REVENUES					
CHARGES FOR SERVICES	-	-	-	-	495,178
TOTAL REVENUES	-	-	-	-	495,178
OPERATING EXPENDITURES					
SALARIES (1)	-	-	-	-	163,983
SUPPLIES	-	-	-	-	19,647
MAINTENANCE (2)	-	-	-	-	43,450
CONTRACTUAL SERVICES	-	-	-	-	3,900
CAPITAL OUTLAY (CASH BASIS)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	230,980
OPERATING INCOME (LOSS)	-	-	-	-	264,198
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	(16,891)
PRINCIPAL RETIREMENT (3)	-	-	-	-	(79,048)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	-	-	-	(95,939)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	-	168,259
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	168,259

NOTES:

(1) (2) (3) 30% OF DEPT 141 STREET DEPT BUDGET IS DRAINAGE. BASED ON 8 MONTHS ACTIVITY.

(3) CAPITAL LEASE PURCHASE PAYMENTS FOR THE FOLLOWING DRAINAGE EQUIPMENT:

	CAPITAL	LEASE-PUR
UNIT #4 1998 GRADALL	374,759	\$25,336 INT & \$118,573 PRIN ANNUALLY
UNIT #131 2012 INT'L STREET SWEEPER	235,981	
UNIT #228 1998 JD TRACTOR	118,862	
	729,602	

Fund 107

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-617.00	DRAINAGE FEE	CHGS FOR SVCS	-	-	-	-	495,178
4-790.00	MISCELLANEOUS REVENUE	MISC	-	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			-	-	-	-	495,178

Revenues

Drainage Fund

Fund 107

DEPT 100

Dept 100 Drainage Department

The Drainage Department is responsible for drainage maintenance which includes street sweeping, mosquito spraying, curb and gutter repair/replacement, storm drain repair, and ditch mowing/debris clearing. In addition, the department does minor drainage improvement projects and provides oversight for larger scale projects done by contractors. The department also maintains all vehicles and equipment used for drainage work.

Programs and Services

Drainage Fund

CAPITAL PROJECTS	MINOR PROJECTS AND CONTRACTOR OVERSIGHT ON MAJOR
MAINTENANCE	STREET SWEEPING
	DITCH MOWING/DEBRIS CLEARING
	MOSQUITO SPRAYING
	CURB AND GUTTER REPAIR/REPLACEMENT
	STORM DRAIN INSTALLATION, REPAIR AND CLEARING
	CULVERT REPAIR AND REPLACEMENT
	DRAINAGE VEHICLE AND EQUIPMENT MAINTENANCE
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Fund 107

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Make sure all streets are swept in a timely manner;	T1 - T3
➤ Mosquito spray as needed;	T1 - T3
➤ Repair or replace damaged curb and gutter;	T1 - T3
➤ Keep ditches mowed and storm drains cleared; and	T1 - T3
➤ Establish priority for major capital projects, financing, and timeline.	T1 - T3

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	163,983
SUPPLIES	-	-	-	-	19,647
MAINTENANCE	-	-	-	-	43,450
SERVICES	-	-	-	-	3,900
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 100 BEFORE ADJ	-	-	-	-	230,980
PERSONNEL - ACCRUED COMP	-	-	-	-	-
TOTAL DEPT 100 AFTER ADJ	-	-	-	-	230,980

Drainage Fund

Decision Packages in FY20 Budget

DESCRIPTION	\$ AMOUNT
<u>DEBT/LOAN FUNDED</u>	
REPLACE 1998 GRADALL (#4)	374,759
REPLACE 2012 STREET SWEEPER (#131)	235,981
REPLACE 1998 JOHN DEERE BACKHOE (#228)	118,862
TOTAL SHORT-TERM NOTE FUNDED	729,602

Output Measures

	FY18	FY19	FY20 TARGET
Linear Fee of Curb & Gutter Repaired or Replaced	3,000	3,500	3,500

DEPT 100

Expenditures Detail

Drainage Fund

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-101.00	SALARIES & WAGES	PERSONNEL	-	-	-	-	106,237
5-100-102.00	OVERTIME PAY	PERSONNEL	-	-	-	-	474
5-100-103.00	OASDI/MEDICARE	PERSONNEL	-	-	-	-	8,020
5-100-103.02	MATCHING RETIREMENT	PERSONNEL	-	-	-	-	10,494
5-100-105.00	LONGEVITY PAY	PERSONNEL	-	-	-	-	1,293
5-100-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	-	-	-	-	1,136
5-100-105.03	STANDBY	PERSONNEL	-	-	-	-	-
5-100-106.00	MEDICAL INSURANCE	PERSONNEL	-	-	-	-	29,343
5-100-106.01	LIFE INSURANCE	PERSONNEL	-	-	-	-	381
5-100-106.02	LONG TERM DISABILITY	PERSONNEL	-	-	-	-	211
5-100-107.00	WORKERS' COMPENSATION	PERSONNEL	-	-	-	-	4,229
5-100-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	2,165
5-100-118.00	ACCRUED COMP TIME	PERSONNEL	-	-	-	-	-
5-100-202.00	FUEL	SUPPLIES	-	-	-	-	9,340
5-100-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	-	-	727
5-100-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	-	-	-	-	2,080
5-100-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	-	-	-	7,500
5-100-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	-	-	-	-	12,000
5-100-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	-	-	-	950
5-100-315.00	STREETS/INLETS/CURBS	MAINTENANCE	-	-	-	-	3,000
5-100-315.10	STREETS-CONCRETE WORK	MAINTENANCE	-	-	-	-	20,000
5-100-315.20	STREETS-MISC MATERIALS	MAINTENANCE	-	-	-	-	7,500
5-100-406.60	DISPOSAL FEES	SERVICES	-	-	-	-	1,500
5-100-408.10	RENTALS/LEASES-FLEET	SERVICES	-	-	-	-	2,400
5-100-860.11	DEBT SERVICE-INTEREST	DEBT	-	-	-	-	16,891
5-100-860.15	DEBT SERVICE-PRINCIPAL	DEBT	-	-	-	-	79,048
5-100-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	-	-	-	-	-
TOTAL DEPT 100 BEFORE ADJ			-	-	-	-	326,919
ACCRUED COMP			-	-	-	-	-
TOTAL DEPT 100 AFTER ADJ			-	-	-	-	326,919

Fund 107

DEPT 100
<i>Drainage Fund</i>
Fund 107

Personnel

POSITION TITLE	SALARY GRADE	FTES
STREET SUPERINTENDENT	27	0.20
STREET CREW LEADER	19	0.39
QUALITY CONTROL TECHNICIAN	18	0.20
VEGETATION MANAGEMENT CREW LEADER	18	0.20
STREET EQUIPMENT OPERATOR II	17	0.39
STREET EQUIPMENT OPERATOR I	16	0.39
STREET MAINTENANCE WORKER II	15	0.39
STREET MAINTENANCE WORKER I	14	0.78
FY19-20 BUDGET		2.93
FY18-19 BUDGET		-

Capital
Plan

Capital Plan

The Drainage Fund's capital plan is all debt funded. A short-term note is funding drainage equipment replaced in the FY19-20 budget with projected annual payments of \$143,909 for seven years. The drainage projects listed below have been identified for future debt funding. Costs are based on engineering estimates. Project priorities have not been established yet.

Drainage Fund

Project	\$Amount
Neibuhr/Rosenbaum St	860,110
E Commerce/Clinton/Seelhorst St	576,865
Hickory/E Stone St	154,558
Tom Dee/Marie St	67,751
Gun & Rod Circle/Rosedale Dr	213,585
Wayside St	115,280
Heritage Dr	101,993
S Baylor St	240,424
N Saeger St/Jefferson St	626,754
Hog Branch at Pecan St	866,748
Ralston Creek at Walnut St*	110,681
Hog Branch at Alamo St*	78,450
Ralston Creek at Gun & Rod Rd*	32,792
Total	4,045,991

* Construction estimates only.

Fund 107

Fund Descriptions

Internal Service Funds includes a Central Fleet Fund, a Vehicle Equipment Replacement Fund (VERF), and a Workers' Compensation Fund. The VERF is a new fund which benefits the General Fund. The other two funds benefit both the governmental and business-type funds.

220 Central Fleet Fund

The Central Fleet Fund 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.

Revenues reflect \$141,000 of rental income from fleet vehicles and equipment by Governmental and Enterprise Fund departments. Revenues cover fleet maintenance and insurance costs and build cash reserves for replacements or additions of vehicles and equipment that are shared between departments. Rental rates did not increase in the FY20 Budget, as the last increase was in the prior year FY18-19 Budget.

The estimated expenditures for FY20 are \$157,329 for all costs related to the Central Fleet Fund. There is no personnel is budgeted in this fund. The current year debt service payments include \$30,489 for the 2017 trackhoe purchased in FY18. No new debt is planned for FY20. The fund will have other capital item purchases totaling \$110,000 in the FY20 Budget. Up for replacement are a vac unit for \$60,000 (cash) and a 1.5 ton dump truck for \$50,000 (cash).

240 Vehicles and Equipment Replacement Fund

The purpose of the Vehicle and Equipment Replacement Fund (VERF) is to stabilize budgeting for vehicles and heavy equipment. General Fund departments pay "rent" to the VERF. The rent covers the cost of financed purchases, if needed in the first rotation into the program, and pre-funds future replacements.

Revenues of \$202,469 reflect VERF payments made by General Fund departments towards loan-funded vehicle and equipment purchases and future replacements. \$181,175 of this revenue covers financing payments (debt) associated with vehicles and equipment replacement for the Street Department, Police Department, Fire Department, Development Services Department, and Maintenance Department. Revenue payments of \$21,294 are for the replacement of future (2nd rotation) Parks Department vehicles and equipment.

The capital outlay of \$204,628 is for the purchase (1st rotation) of Park Department vehicles and equipment funded by a transfer-in of excess revenues/reserves from the General Fund and includes sale proceeds from replaced vehicles and equipment transfer into the VERF from the asset "owner" fund.

A list of vehicles and equipment to be replaced in FY20 is located at the top of the next page.

Internal Service Funds

Internal Service

Overview

Internal Service Funds

Fund Descriptions (continued)

240 VEHICLES AND EQUIPMENT REPLACEMENT FUND NOTES:

1) THE FOLLOWING VEHICLES ARE LOAN/LEASE PURCHASED FOR 1/2 OF OPERATING LIFE:

DEPT 122	REPLACE UNIT #38	2009 TOYOTA TUNDRA 1/2 TON PICKUP	5-YR LOAN/LEASE	26,763
DEPT 131	REPLACE UNIT #12	2002 DODGE 3/4 TON 4X4 SERVICE TRUCK	5-YR LOAN/LEASE	65,000
DEPT 131	REPLACE UNIT #96	2003 CHEVY 3/4 TON PICKUP	5-YR LOAN/LEASE	42,500
DEPT 141	REPLACE UNIT #70	2011 DODGE RAM 2500 PICKUP	5-YR LOAN/LEASE	27,398
DEPT 141	REPLACE UNIT #77	2000 ROSCO WHEEL RUBBER TIRE ROLLER	7-YR LOAN/LEASE	94,760
DEPT 141	REPLACE UNIT #259	2000 INT'L 4 1/2 TON DUMP TRUCK	7-YR LOAN/LEASE	104,084
DEPT 151	REPLACE UNIT #258	2013 DODGE CHARGER	3-YR LOAN/LEASE	55,604
DEPT 151	REPLACE UNIT #261	2013 DODGE CHARGER	3-YR LOAN/LEASE	55,604
DEPT 151	REPLACE UNIT #265	2013 CHEVY TAHOE K-9	3-YR LOAN/LEASE	58,179
DEPT 151	REPLACE UNIT #985	2014 DODGE CHARGER	3-YR LOAN/LEASE	55,604
DEPT 151	REPLACE UNIT #986	2014 DODGE CHARGER	3-YR LOAN/LEASE	55,604
DEPT 151	REPLACE UNIT #987	2014 DODGE CHARGER	3-YR LOAN/LEASE	55,604
DEPT 151	REPLACE UNIT #988	2014 DODGE CHARGER	3-YR LOAN/LEASE	55,604
DEPT 152	REPLACE UNIT #C2	2009 FORD EXPEDITION	5-YR LOAN/LEASE	51,304
	TOTAL CAPITAL FINANCED			803,612

2) THE FOLLOWING VEHICLES ARE PAYGO PURCHASED:

DEPT 144	REPLACE UNIT #285	2007 CHEVY 4 DR PICKUP	PAYGO	26,763
DEPT 144	REPLACE UNIT #171	2011 TORO REELMASTER MOWER	PAYGO	61,947
DEPT 144	REPLACE UNIT #326	2006 TORO GROUNDS MASTER MULCHER	PAYGO	45,455
DEPT 144	REPLACE UNIT #327	2006 GROUNDS MASTER SIDE DISCHARGER	PAYGO	44,578
DEPT 144	REPLACE UNIT #309	TORO WORKMAN	PAYGO	25,885
	TOTAL CAPITAL OUTLAY			204,628

3) RENT PAYMENTS AND LOAN/LEASE PAYMENTS ASSUME 10 MONTHS IN YR 1; 12 THEREAFTER.

500 Workers' Compensation Fund

The Workers' Compensation Fund provides workers' disability compensation benefits to injured employees. 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 FY20 will be paid in their entirety through the elected coverage with TML IRP.

Revenues reflect payments by Governmental and Enterprise Fund departments with budgeted personnel. Revenues cover workers' compensation premiums and vaccination programs.

The estimated expenditures for FY20 total \$172,900. These costs consist of \$166,000 for the TML workers compensation premium, \$4,000 for the vaccination program through TML, and \$2,900 for volunteer benefits. Expenses are based on costs of contributions for coverage, claims for medical costs and lost time originating prior to FY20, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	117,893	140,000	140,000	140,000	141,000
TOTAL REVENUES	117,893	140,000	140,000	140,000	141,000
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	11,503	100	100	5,500	100
MAINTENANCE	17,082	15,100	15,100	10,100	10,100
CONTRACTUAL SERVICES	390	30	30	100	100
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	163,591	178,700	178,700	143,888	110,000
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	5,607	5,830	5,830	6,237	6,540
TOTAL OPERATING EXPENDITURES	198,173	199,760	199,760	165,825	126,840
OPERATING INCOME (LOSS)	(80,280)	(59,760)	(59,760)	(25,825)	14,160
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(4,575)	(3,966)	(3,966)	(3,966)	(3,343)
PRINCIPAL RETIREMENT	(25,914)	(26,523)	(26,523)	(26,523)	(27,146)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	1,242	-	-	1,200	1,200
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	(29,247)	(30,489)	(30,489)	(29,289)	(29,289)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(109,528)	(90,249)	(90,249)	(55,114)	(15,129)
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION DISTRIBUTION	(109,528)	(90,249)	(90,249)	(55,114)	(15,129)
ENDING CASH RESERVES BALANCE	164,936	74,687	74,687	109,822	94,693
ENDING WORKING CAPITAL BALANCE (1)	136,805	46,556	46,556	81,691	66,562

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Central Fleet Fund

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-518.00	RENTAL INCOME	CHGS FOR SVCS	117,893	140,000	140,000	140,000	141,000
4-710.00	INTEREST EARNED	INV INCOME	1,242	-	-	1,200	1,200
TOTAL OPERATING AND NON-OPERATING REVENUES			119,135	140,000	140,000	141,200	142,200

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-250.00	OTHER SUPPLIES	SUPPLIES	265	100	100	100	100
5-100-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	17,045	15,000	15,000	10,000	10,000
5-100-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	36	100	100	100	100
5-100-450.00	OTHER SERVICES	SERVICES	390	30	30	100	100
5-100-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	11,238	-	-	5,400	-
5-100-810.00	MACHINERY/EQUIPMENT	CAPITAL	36,955	178,700	178,700	143,888	60,000
5-100-813.00	VEHICLES	CAPITAL	126,636	-	-	-	50,000
5-100-860.11	DEBT SERVICE-INTEREST	INTEREST/FISCAL	4,575	3,966	3,966	3,966	3,343
5-100-860.15	DEBT SERVICE-PRINCIPAL	PRINCIPAL	25,914	26,523	26,523	26,523	27,146
5-100-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	5,442	5,830	5,830	6,037	6,340
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	165	-	-	200	200
TOTAL EXPENDITURES			228,663	230,249	230,249	196,314	157,329

Central Fleet Fund

Fund 220

Financial Statement

MULTI
DEPT

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	-	-	-	-	202,469
TOTAL REVENUES	-	-	-	-	202,469
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	-	-	-	204,628
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	204,628
OPERATING INCOME (LOSS)	-	-	-	-	(2,159)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	(22,404)
PRINCIPAL RETIREMENT	-	-	-	-	(158,771)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	-	-	-	(181,175)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	-	(183,334)
TRANSFERS IN	-	-	-	-	355,867
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	355,867
CHANGE IN NET POSITION (BUDGET BASIS)	-	-	-	-	172,533
ENDING CASH RESERVES BALANCE	-	-	-	-	172,533
ENDING WORKING CAPITAL BALANCE (1)	-	-	-	-	172,533

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Vehicles and Equipment Replacement Fund

Fund 240

MULTI DEPT
Vehicles and Equipment Replacement Fund
Fund 240

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.41	VERF RENTAL-DEV SVCS	CHGS FOR SVCS	-	-	-	-	31,967
4-518.22	VERF RENTAL-MAINTENANCE	CHGS FOR SVCS	-	-	-	-	4,898
4-518.31	VERF RENTAL-PARKS	CHGS FOR SVCS	-	-	-	-	19,677
4-518.44	VERF RENTAL-POLICE	CHGS FOR SVCS	-	-	-	-	21,294
4-518.51	VERF RENTAL-FIRE	CHGS FOR SVCS	-	-	-	-	115,242
4-518.52	VERF RENTAL-STREETS	CHGS FOR SVCS	-	-	-	-	9,391
TOTAL OPERATING AND NON-OPERATING REVENUES			-	-	-	-	202,469

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-141-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	-	-	-	6,638
5-141-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	-	-	-	25,329
5-144-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL OUTLAY	-	-	-	-	204,628
5-151-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	-	-	-	10,457
5-151-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	-	-	-	104,785
5-152-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	-	-	-	1,468
5-152-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	-	-	-	7,923
5-122-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	-	-	-	765
5-122-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	-	-	-	4,133
5-131-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	-	-	-	3,076
5-131-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	-	-	-	16,601
TOTAL EXPENDITURES			-	-	-	-	385,803

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	-	-	-	-	(351,984)
6-000-606.00	INTERFUND TRNSF-SANITATIC	TRANSFER IN	-	-	-	-	(3,883)
TOTAL TRANSFERS			-	-	-	-	(355,867)

Financial Statement

IN \$	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	208,395	194,156	194,156	197,038	195,107
TOTAL REVENUES	208,395	194,156	194,156	197,038	195,107
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	158,849	164,142	164,142	163,400	172,900
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	158,849	164,142	164,142	163,400	172,900
OPERATING INCOME (LOSS)	49,546	30,014	30,014	33,638	22,207
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	1,281	1,000	1,000	1,800	1,800
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	1,281	1,000	1,000	1,800	1,800
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	50,826	31,014	31,014	35,438	24,007
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION DISTRIBUTION	50,826	31,014	31,014	35,438	24,007
ENDING CASH RESERVES BALANCE	157,229	188,243	188,243	192,667	216,674
ENDING WORKING CAPITAL BALANCE (1)	157,329	188,343	188,343	192,767	216,774

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Workers' Compensation Fund

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	INTEREST INCOME	INV INCOME	1,281	1,000	1,000	1,800	1,800
4-520.00	WORKERS' COMP RECEIPTS	CHGS FOR SVCS	208,395	194,156	194,156	197,038	195,107
TOTAL OPERATING AND NON-OPERATING REVENUES			209,676	195,156	195,156	198,838	196,907

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-450.00	OTHER SERVICES	SERVICES	951	4,000	4,000	4,000	4,000
5-100-936.00	WORKERS' COMP PREMIUM	SERVICES	154,884	160,142	160,142	156,500	166,000
5-100-941.10	MEDICAL-PRIOR YEAR	SERVICES	129	-	-	-	-
5-100-941.60	VOLUNTEER BENEFITS	SERVICES	2,885	-	-	2,900	2,900
TOTAL EXPENDITURES			158,849	164,142	164,142	163,400	172,900

Workers' Compensation Fund

Fund 500

Fund Description

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.

The BCDC maintains two separate funds:

- **Fund 250 BCDC** revenues come from the 4B sales tax, which is used to maintain current park infrastructure and facilities, purchase equipment for the Parks & Recreation and Aquatics departments, and facilitate economic development. Per internal policy, funds are appropriated 65% to parks/recreation/aquatics and 35% to economic development.

In the FY20 Budget, BCDC transferred \$961,550 to the Parks Capital Improvement Fund and transferred \$186,500 to the General Fund for various parks and recreation items.

Effective January of 2019, the City's Director of Economic Development is budgeted in the BCDC Fund. The FY20 Budget has over \$649,000 allocated towards economic development, which includes approximately \$306,000 for debt service payments.

- **Fund 252 BCDC Capital Projects** is used to account for large capital improvement projects supported by BCDC funding and debt. Currently, this fund is tracking only one major project, the Brenham Family Park. The budget includes \$1,000,000 in bond proceeds that are transferred to BCDC's Capital Project Fund (Other Financing Uses) from the General Fund for use in the construction of detention ponds. BCDC is responsible for all principal and interest payments on their proportionate share of the debt issuance.

BCDC

250

MULTI DEPT	Financial Statement	FY18	FY19		FY19	FY20
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
	IN \$					
	REVENUES					
	TAXES	1,616,851	1,705,701	1,705,701	1,751,763	1,836,438
	LICENSES AND PERMITS	-	-	-	-	-
	INTERGOVERNMENTAL	-	-	-	-	-
	CHARGES FOR SERVICES	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-
	INVESTMENT INCOME	32,685	14,000	14,000	21,500	15,000
	PMT FROM BCDC	-	-	-	-	-
	CONTRIBUTIONS/DONATIONS	-	-	-	-	-
	MISCELLANEOUS	2,118	959	959	1,158	1,158
	TOTAL REVENUES	1,651,654	1,720,660	1,720,660	1,774,421	1,852,596
	EXPENDITURES					
	CURRENT:					
	CULTURE/RECREATION	-	154,306	154,306	2,500	55,385
	ECONOMIC DEVELOPMENT	420,582	465,804	465,804	476,003	569,161
	DEBT SERVICE:					
	INT/FISCAL CHARGES	-	-	-	-	-
	PRINCIPAL RETIREMENT	-	-	-	-	-
	ISSUANCE COSTS	-	-	-	-	-
	CAPITAL OUTLAY	-	-	-	-	-
	TOTAL EXPENDITURES	420,582	620,110	620,110	478,503	624,546
	EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	1,231,072	1,100,550	1,100,550	1,295,918	1,228,050
	OTHER FINANCING SOURCES (USES)					
	TRANSFERS IN	-	-	-	-	-
	TRANSFERS OUT	-	(500,000)	(500,000)	(500,000)	-
	ISSUANCE OF DEBT	-	-	-	-	-
	PAYMENT TO PRIMARY GOVERNMENT	(1,159,417)	(1,038,500)	(1,038,500)	(912,012)	(1,228,050)
	TOTAL OTHER FINANCING	(1,159,417)	(1,538,500)	(1,538,500)	(1,412,012)	(1,228,050)
	NET REV, EXP, & OTHER	71,655	(437,950)	(437,950)	(116,094)	-
	FUND BALANCES - BEGINNING	911,794	983,450	983,450	983,450	867,356
	NET CHANGE IN FUND BALANCE	71,655	(437,950)	(437,950)	(116,094)	-
	ACCRUED COMP	-	-	-	-	-
	OTHER ADJUSTMENTS	-	-	-	-	-
	FUND BALANCES - ENDING (1)	983,450	545,500	545,500	867,356	867,356

BCDC

Fund 250

(1) UNASSIGNED

**MULTI
DEPT**

BCDC

Fund 250

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-140.00	CITY SALES TAX	TAXES	1,616,851	1,705,701	1,705,701	1,751,763	1,836,438
4-590.00	MISCELLANEOUS REVENUES	MISC	2,118	959	959	1,158	1,158
4-710.00	INTEREST EARNED	INV INCOME	4,699	2,000	2,000	6,500	5,000
4-710.31	TEXSTAR INTEREST	INV INCOME	27,986	12,000	12,000	15,000	10,000
TOTAL OPERATING AND NON-OPERATING REVENUES			1,651,654	1,720,660	1,720,660	1,774,421	1,852,596

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-175-402.00	AUDITS/CONSULTANTS FEES	CULTURE & REC	-	5,000	5,000	-	5,000
5-175-411.00	LEGAL FEES	CULTURE & REC	-	5,000	5,000	2,500	5,000
5-175-924.00	CONTINGENCY-RECREATION	CULTURE & REC	-	144,306	144,306	-	45,385
5-176-101.00	SALARIES & WAGES	ECONOMIC DEV	-	96,390	96,390	81,269	108,312
5-176-103.00	OASDI/MEDICARE	ECONOMIC DEV	-	7,400	7,400	6,411	8,819
5-176-103.02	MATCHING RETIREMENT	ECONOMIC DEV	-	9,671	9,671	8,093	11,329
5-176-105.00	LONGEVITY PAY	ECONOMIC DEV	-	-	-	-	48
5-176-105.01	EDUCATION/MISCELLANEOU	ECONOMIC DEV	-	-	-	4,385	6,000
5-176-106.00	MEDICAL INSURANCE	ECONOMIC DEV	-	12,786	12,786	10,176	17,586
5-176-106.01	LIFE INSURANCE	ECONOMIC DEV	-	331	331	204	395
5-176-106.02	LONG TERM DISABILITY	ECONOMIC DEV	-	185	185	113	219
5-176-107.00	WORKERS COMPENSATION	ECONOMIC DEV	-	192	192	186	229
5-176-204.00	POSTAGE	ECONOMIC DEV	-	-	-	75	250
5-176-212.00	COMPUTER EQUIPMENT & SU	ECONOMIC DEV	-	-	-	1,362	1,475
5-176-213.00	COMMUNICATIONS EQUIPMI	ECONOMIC DEV	-	-	-	-	325
5-176-250.00	OTHER SUPPLIES	ECONOMIC DEV	9	4,000	4,000	3,925	4,000
5-176-401.10	ELECTRICAL-STREET LIGHTS	ECONOMIC DEV	6,941	7,500	7,500	7,012	7,500
5-176-402.00	AUDITS/CONSULTANTS FEES	ECONOMIC DEV	-	10,000	10,000	5,000	5,000
5-176-403.00	TELEPHONE	ECONOMIC DEV	-	-	-	400	500
5-176-409.00	ADVERTISEMENTS/LEGAL NO	ECONOMIC DEV	-	-	-	2,500	8,625
5-176-411.00	LEGAL FEES	ECONOMIC DEV	1,752	5,000	5,000	2,500	5,000
5-176-424.00	SERVICE CONTRACTS	ECONOMIC DEV	9,975	10,000	10,000	10,000	10,000
5-176-450.00	OTHER SERVICES	ECONOMIC DEV	3,509	32,496	32,496	1,335	17,625
5-176-816.68	DETENTION POND COSTRUCT	ECONOMIC DEV	21,394	-	-	-	-
5-176-908.00	SEMINARS/MEMBERSHIP/TR	ECONOMIC DEV	-	17,638	17,638	5,972	17,600
5-176-908.10	MILEAGE	ECONOMIC DEV	-	-	-	500	500
5-176-924.00	CONTINGENCY	ECONOMIC DEV	-	-	-	-	40,596
5-176-939.00	MOVING/HOUSING EXPENSE	ECONOMIC DEV	-	-	-	4,600	-
5-176-942.00	INTEREST EXPENSE	ECONOMIC DEV	54,404	68,941	68,941	68,941	71,707
5-176-946.00	PRINCIPAL RETIREMENTS	ECONOMIC DEV	148,069	154,274	154,274	154,274	154,721
5-176-950.00	OTHER SUNDRY	ECONOMIC DEV	731	-	-	-	-

**MULTI
DEPT**

BCDC

Fund 250

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-176-953.00	EDF-MARKETING	ECONOMIC DEV	10,825	-	-	-	-
5-176-953.01	ECO DEV MARKETING-WEBSEI	ECONOMIC DEV	-	-	-	28,000	4,000
5-176-953.10	EDF-OPERATIONS	ECONOMIC DEV	155,473	-	-	-	-
5-176-953.30	BUSINESS RETENTION & EXPA	ECONOMIC DEV	-	14,000	14,000	7,500	1,800
5-176-953.40	ECO DEV INCENTIVES	ECONOMIC DEV	-	-	-	21,270	40,000
5-176-959.00	MAIN ST. GRANTS-EIIG/INCEM	ECONOMIC DEV	7,500	15,000	15,000	40,000	25,000
TOTAL EXPENDITURES			420,582	620,110	620,110	478,503	624,546

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNF-GENERAL	PRIMARY GOVT	95,550	166,500	166,500	45,009	186,500
6-000-601.18	INTERFUND TNSF-DEBT SVC P	PRIMARY GOVT	419,687	-	-	-	65,000
6-000-601.19	INTERFUND TRNSF-DEBT SVC	PRIMARY GOVT	16,787	-	-	-	15,000
6-000-602.17	INTERFUND TRNSF-2017 CAP	PRIMARY GOVT	150,000	-	-	-	-
6-000-602.52	INTERFUND TRNSF-BCDC CAP	TRANSFER OUT	-	500,000	500,000	500,000	-
6-000-623.40	INTERFUND TRNSF-PARKS CA	PRIMARY GOVT	477,393	847,000	847,000	867,003	961,550
6-000-662.00	INTERFUND TRNSF-EQUIPME	PRIMARY GOVT	-	25,000	25,000	-	-
TOTAL TRANSFERS			1,159,417	1,538,500	1,538,500	1,412,012	1,228,050

Financial Statement

<i>IN \$</i>	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	2,824	-	-	3,000	3,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	2,824	-	-	3,000	3,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	13,950	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	297,000	297,000	-	1,297,000
TOTAL EXPENDITURES	13,950	297,000	297,000	-	1,297,000
EXCESS (DEFICIENCY) REVENUES					
OVER (UNDER) EXPENDITURES	(11,126)	(297,000)	(297,000)	3,000	(1,294,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	500,000	500,000	500,000	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
PAYMENT FROM PRIMARY GOVERNMENT	-	-	-	-	1,000,000
TOTAL OTHER FINANCING	-	500,000	500,000	500,000	1,000,000
NET REV, EXP, & OTHER	(11,126)	203,000	203,000	503,000	(294,000)
FUND BALANCES - BEGINNING	414,899	403,773	403,773	403,773	906,773
NET CHANGE IN FUND BALANCE	(11,126)	203,000	203,000	503,000	(294,000)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	403,773	606,773	606,773	906,773	612,773

BCDC Capital Projects Fund

(1) UNASSIGNED

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
4-710.00	INTEREST EARNED	INV INCOME	2,824	-	-	3,000	3,000
TOTAL OPERATING AND NON-OPERATING REVENUES			2,824	-	-	3,000	3,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AUDITS/CONSULTANT FEES	ECONOMIC DEV	13,950	-	-	-	-
5-100-803.40	PAVING/DRAINAGE IMPROV-N	CAPITAL OUTLAY	-	297,000	297,000	-	297,000
5-100-816.68	DETENTION POND CONSTRUK	CAPITAL OUTLAY	-	-	-	-	1,000,000
TOTAL EXPENDITURES			13,950	297,000	297,000	-	1,297,000

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18 ACTUAL	FY19		FY19 RAE	FY20 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF - GENERAL	PRIMARY GOVT	-	-	-	-	(1,000,000)
6-000-625.00	INTERFUND TRNSF - BCDC	TRANSFER IN	-	(500,000)	(500,000)	(500,000)	-
TOTAL TRANSFERS			-	(500,000)	(500,000)	(500,000)	(1,000,000)

BCDC Capital Projects Fund

Fund 252

ORDINANCE NO. O-19-038

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2019-20; 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, 2019 through September 30, 2020 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, 2019 through September 30, 2020 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 16th day of September, 2019.

PASSED AND ADOPTED on its second reading this the 19th day of September, 2019.



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

ATTEST:

Jeana Bellinger
Jeana Bellinger, City Secretary

Cary Bovey
Cary Bovey, City Attorney

ORDINANCE NO. O-19-039

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2019 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 2019.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2019, an ad valorem tax of \$0.1940 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 \$0.5140 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 16th day of September, 2019.

PASSED AND ADOPTED on its second reading this the 19th day of September, 2019.



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

ATTEST:

Jean Bellinger
Jean Bellinger, City Secretary

Cary Bovey
Cary Bovey, City Attorney

**ESTIMATE OF TAX RATE AND VALUATION
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019**

Estimated Assessed Valuation of Real and Personal Property for 2019 (a)	\$1,454,612,209
General Fund Percentage of Collection	98.0%
Debt Service Fund Percentage of Collection	100.0%
a) New Valuations	\$16,215,263

Proposed Property Taxes on 2019 Values for FY19-20 Budget:

	<u>Tax Rate *</u>	<u>Levy Amount</u>	<u>Estimated Collections</u>
General Fund	0.3200	\$4,654,759	\$4,561,664
Debt Service Fund	<u>0.1940</u>	<u>\$2,821,948</u>	<u>\$2,821,948</u>
Totals	<u>0.5140</u>	<u>\$7,476,707</u>	<u>\$7,383,612</u>

Certified values 7/23/2018 * 1 Cent = \$143,650 in Estimated Collections

a) New Valuations	<u>Tax Rate</u>	<u>Levy Amount</u>	<u>Estimated Collections</u>
General Fund	0.3200	\$51,889	\$50,851
Debt Service Fund	<u>0.1940</u>	<u>\$31,458</u>	<u>\$31,458</u>
	<u>0.5140</u>	<u>\$83,346</u>	<u>\$82,309</u>

**GENERAL FUND TRANSFERS-IN FROM UTILITIES
MONTHLY SHARED COST ALLOCATION
FY 2020**

	FY20 ALLOCATION %							TOTAL
	ADMIN	COMM SERV	HR	MAINT	FINANCE	PURCH'G	IT	
	DEPT 121	DEPT 100 COMM	DEPT 123	DEPT 131	DEPT 133	DEPT 135	DEPT 172	
ELECTRIC	54.11%	54.11%	54.11%	42.92%	51.66%	45.55%	20.51%	
GAS	8.19%	8.19%	8.19%	10.95%	6.66%	9.66%	15.00%	
WATER	7.58%	7.58%	7.58%	10.13%	6.16%	8.94%	13.88%	
SEWER	4.79%	4.79%	4.79%	6.40%	3.89%	5.65%	8.77%	
SANITATION	7.07%	7.07%	7.07%	9.45%	5.75%	8.34%	12.94%	
TOTAL	81.73%	81.73%	81.73%	79.85%	74.13%	78.14%	71.08%	
MONTHLY \$	878,453	185,970	236,469	809,812	1,154,375	278,045	722,316	4,265,440
ELECTRIC	475,291	100,620	127,942	347,596	596,400	126,637	148,133	1,922,619
GAS	71,959	15,234	19,370	88,683	76,882	26,869	108,320	407,317
WATER	66,580	14,095	17,922	82,053	71,135	24,861	100,223	376,869
SEWER	42,062	8,904	11,322	51,837	44,939	15,706	63,315	238,086
SANITATION	62,077	13,142	16,710	76,504	66,324	23,179	93,444	351,380
TOTAL	717,967	151,995	193,268	646,673	855,681	217,253	513,435	3,296,271

**ELECTRIC FUND TRANSFERS-IN FROM OTHER UTILITIES
MONTHLY SHARED COST ALLOCATION
FY 2020**

	FY20 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 \$	505,271	1,080,070	1,585,341
GAS	67,418	128,093	195,511
WATER	132,263	104,692	236,955
SEWER	71,591	56,669	128,260
SANITATION	28,219	61,735	89,954
TOTAL	299,491	351,189	650,680

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
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
2019	760,587,514	469,517,156	338,632,469	1,568,737,139	240,707,448	1,328,029,691	0.51700
2020	825,575,533	506,293,584	363,489,497	1,695,358,614	240,746,405	1,454,612,209	0.51400

(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
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
2019	0.32000	0.19700	0.51700	1.12500	0.06010	0.51710	2.21920	0.01500	0.00500	0.02000
2020	0.32000	0.19400	0.51400	1.05000	0.05600	0.49500	2.11500	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									
	2020 BUDGET	2019 RAE	2018	2017	2016	2015	2014	2013	2012	2011
Taxable assessed valuations	\$ 1,454,612,209	\$ 1,328,029,691	\$ 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
Tax limit per \$100 valuation	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000
O&M tax rate per \$100 valuation	0.32000	0.32000	0.32000	0.31500	0.29500	0.28900	0.35790	0.34200	0.34200	0.34200
Debt limit per \$100 valuation	1.33000	1.33000	1.33000	1.33500	1.35500	1.36100	1.29210	1.30800	1.30800	1.30800
Debt limit	19,346,342	17,662,795	16,875,296	15,993,966	16,107,457	15,006,052	13,962,023	13,465,599	13,045,497	12,765,027
Total net debt applicable to limit	2,307,369	1,745,654	5,134,792	5,570,823	5,462,668	5,537,827	4,016,140	2,714,493	2,632,301	2,611,307
Legal debt margin	\$ 17,038,973	\$ 15,917,141	\$ 11,740,504	\$ 10,423,143	\$ 10,644,789	\$ 9,468,225	\$ 9,945,883	\$ 10,751,106	\$ 10,413,196	\$ 10,153,720
Total net debt applicable to the limit as a percentage of debt limit	11.93%	9.88%	30.43%	34.83%	33.91%	36.90%	28.76%	20.16%	20.18%	20.46%

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)
2009	15,270	\$ 623,276	\$ 40,817	5.3
2010	15,716	669,360	42,591	5.9
2011	16,117	732,502	45,449	6.0
2012	16,054	746,591	46,505	4.8
2013	16,240	787,202	48,473	4.9
2014	16,343	825,665	50,521	4.0
2015	16,702	822,206	49,228	5.0
2016	16,791	809,964	48,238	5.5
2017	16,951	809,258	47,741	3.8
2018	17,044	816,013	47,877	3.6

(1) Population data for 2009 and 2011 to 2017 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 2018 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 2009 to 2017 are projections for Washington County provided by the Bureau of Economic Analysis. Year 2018 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 2009 to 2018 are for Washington County.

PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

2018			2009		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Brenham State Supported Living Center	1,051	15.46%	Blinn College	900	13.41%
Brenham I.S.D.	693	10.20%	Brenham State Supported Living Center	880	13.11%
Blue Bell Creameries	575	8.46%	Blue Bell Creameries	786	11.71%
Blinn College	475	6.99%	Brenham I.S.D.	719	10.71%
Wal-Mart Supercenter	385	5.66%	Wal-Mart Supercenter	380	5.66%
Tempur Sealy International	341	5.02%	Germania Insurance	324	4.83%
Germania Insurance	336	4.94%	Trinity Medical Center	285	4.25%
Scott & White Hospital - Brenham	300	4.41%	City of Brenham	240	3.58%
City of Brenham	284	4.18%	Sealy Mattress Company	211	3.14%
Washington County	236	3.47%	Valmont	203	3.02%
Total	4,676	68.80%	Total	4,928	73.43%
Employment (2)	6,797		Employment	6,711	

(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 2017 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, 2019

	FISCAL YEAR		
	2019	2018	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,861	5,767	94
Commercial	1,027	1,031	(4)
Large Commercial	306	304	2
Industrial	23	23	-
Street Lights	1,298	1,296	2
Security Lights	2,376	2,376	-
TOTAL	10,891	10,797	94
<u>CONSUMPTION (in KWH)</u>			
Residential	78,140,210	78,547,380	(407,170)
Commercial	15,776,232	15,982,507	(206,275)
Large Commercial	62,724,425	64,828,401	(2,103,976)
Industrial	115,732,736	117,799,652	(2,066,916)
Street Lights	1,494,696	1,492,872	1,824
Security Lights	331,680	327,936	3,744
TOTAL	274,199,979	278,978,748	(4,778,769)
<u>SALES (in dollars)</u>			
Residential	\$ 7,082,377	\$ 7,452,005	\$ (369,628)
Commercial	1,467,999	1,554,350	(86,351)
Large Commercial	4,738,489	5,168,256	(429,767)
Industrial	7,611,890	8,244,852	(632,962)
Street Lights	83,777	89,682	(5,905)
Security Lights	46,608	46,085	523
TOTAL	\$ 21,031,140	\$ 22,555,230	\$ (1,524,090)
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential	13,332	13,620	(288)
Commercial	15,361	15,502	(141)
Large Commercial	204,982	213,251	(8,269)
Industrial	5,031,858	5,121,724	(89,866)
Street Lights	1,152	1,152	-
Security Lights	140	138	2
TOTAL	\$ 25,177	\$ 25,839	\$ (662)
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 101	\$ 108	\$ (7)
Commercial	119	126	(7)
Large Commercial	1,290	1,417	(127)
Industrial	27,579	29,873	(2,294)
Street Lights	5	6	(1)
Security Lights	2	2	-
<u>AVERAGE PRICE PER KWH PURCHASED</u>			
	\$ 0.0494	\$ 0.0557	\$ (0.0063)
<u>AVERAGE PRICE PER KWH SOLD</u>			
	\$ 0.0767	\$ 0.0808	\$ (0.0041)
% LINE LOSS (GAIN)	5.93%	3.07%	2.86%

THE GAS SYSTEM - UTILITY BILLING STATISTICS

September 30, 2019

	FISCAL YEAR		
	2019	2018	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	3,946	3,916	30
Small Commercial	330	325	5
Large Commercial	119	119	-
Governmental	73	72	1
Industrial	2	2	-
TOTAL	4,470	4,434	36
<u>CONSUMPTION</u>			
Residential	124,373	112,380	11,993
Small Commercial	34,711	30,646	4,065
Large Commercial	148,685	158,230	(9,545)
Governmental	38,598	40,037	(1,439)
Industrial	116,919	150,289	(33,370)
TOTAL	463,286	491,582	(28,296)
<u>SALES (in dollars)</u>			
Residential	\$ 1,271,069	\$ 1,133,475	\$ 137,594
Small Commercial	250,561	215,871	34,690
Large Commercial	850,558	866,758	(16,200)
Governmental	252,439	240,885	11,554
Industrial	591,486	721,196	(129,710)
TOTAL	\$ 3,216,113	\$ 3,178,185	\$ 37,928
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential	32	29	3
Small Commercial	105	94	11
Large Commercial	1,249	1,330	(81)
Governmental	529	556	(27)
Industrial	58,460	75,145	(16,685)
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 27	\$ 24	\$ 3
Small Commercial	63	55	8
Large Commercial	596	607	(11)
Governmental	288	279	9
Industrial	24,645	30,050	(5,405)
AVERAGE PRICE PER MCF PURCHASED	\$ 3.61	\$ 3.31	\$ 0.30
AVERAGE PRICE PER MCF SOLD	\$ 6.94	\$ 6.47	\$ 0.47
% LINE LOSS (GAIN)	1.29%	1.53%	-0.24%

THE WATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2019

	FISCAL YEAR		
	2019	2018	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	6,083	6,024	59
Commercial	1,117	1,108	9
Meter on Fire Hydrant	3	3	-
Sprinkler	664	647	17
TOTAL	<u>7,867</u>	<u>7,782</u>	<u>85</u>
<u>CONSUMPTION (in gallons)</u>			
Residential	346,056,400	371,608,300	(25,551,900)
Commercial	284,378,000	289,696,300	(5,318,300)
Meter on Fire Hydrant	793,900	845,500	(51,600)
Sprinkler	107,589,300	152,080,200	(44,490,900)
TOTAL	<u>738,817,600</u>	<u>814,230,300</u>	<u>(75,412,700)</u>
<u>SALES (in dollars)</u>			
Residential	\$ 1,968,973	\$ 2,050,641	\$ (81,668)
Commercial	1,262,533	1,253,221	9,312
Meter on Fire Hydrant	5,290	5,738	(448)
Sprinkler	589,226	843,319	(254,093)
TOTAL	<u>\$ 3,826,022</u>	<u>\$ 4,152,919</u>	<u>\$ (326,897)</u>
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential (in gallons)	56,889	61,688	(4,799)
Commercial	254,591	261,459	(6,868)
Meter on Fire Hydrant	264,633	281,833	(17,200)
Sprinkler	162,032	235,054	(73,022)
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 27	\$ 28	\$ (1)
Commercial	94	94	-
Meter on Fire Hydrant	147	159	(12)
Sprinkler	74	109	(35)
AVERAGE PRICE PER 1000 GALLONS PURCHASED	\$ 0.372	\$ 0.342	\$ 0.030
AVERAGE PRICE PER 1000 GALLONS SOLD	\$ 5.179	\$ 5.100	\$ 0.079
% LINE LOSS (GAIN)	9.89% *	4.54% *	5.35%

* 33,960,000 and 36,929,500 gallons, respectively, unbilled City water usage

THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2019

	FISCAL YEAR		
	2019	2018	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	6,022	5,973	49
Commercial	982	975	7
Industria	5	5	-
Oak Hill Acres Flow Meter	1	1	-
TOTAL	7,010	6,954	56

<u>SALES (in dollars)</u>			
Residential	\$ 1,941,556	\$ 1,968,391	\$ (26,835)
Commercial	1,031,251	1,042,926	(11,675)
Industria	647,863	795,244	(147,381)
Oak Hill Acres Flow Meter	49,109	44,076	5,033
TOTAL	\$ 3,669,779	\$ 3,850,638	\$ (180,859)

<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 27	\$ 27	\$ -
Commercial	88	89	(1)
Industria	10,798	13,254	(2,456)
Oak Hill Acres Flow Meter	4,092	3,673	419

THE SANITATION SYSTEM - UTILITY BILLING STATISTICS

September 30, 2019

	FISCAL YEAR		
	2019	2018	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,652	5,595	57
Residential - Rural	3	3	-
Commercial	564	560	4
TOTAL	6,219	6,158	61
<u>SALES (in dollars)</u>			
Residential	\$ 935,395	\$ 930,934	\$ 4,461
Residential - Rural	686	670	16
Commercial	921,150	895,923	25,227
TOTAL	\$ 1,857,231	\$ 1,827,527	\$ 29,704
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 14	\$ 14	\$ -
Residential - Rural	19	19	-
Commercial	136	133	3



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.

FINANCIAL POLICIES

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. See the City of Brenham's adopted written debt policy.

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.

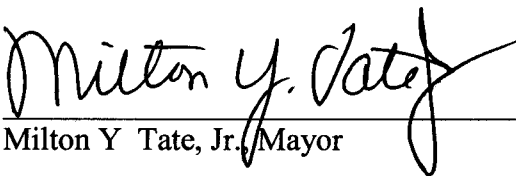
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

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

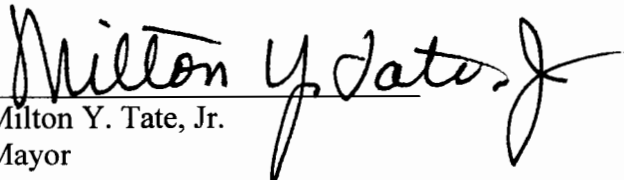
WHEREAS, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

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:

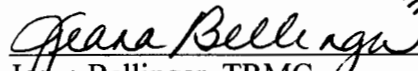
The City Manager of the City of Brenham is hereby authorized to execute any purchase orders, agreements, contracts and related documents necessary or appropriate for routine City operations; provided however, the City Manager may not commit City funds in an amount greater than \$50,000.00 without prior 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.
Mayor



ATTEST:


Jeana Bellinger, TRMC
City Secretary



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
City Council Resolution # R-18-015	October 4, 2018
City Council Resolution # R-19-026	October 3, 2019

RESOLUTION NO. R-19-026

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 3, 2019 complies with the provision of the Act; and

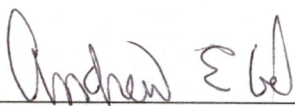
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRENHAM, TEXAS THAT:

Section 1: The City of Brenham Investment Policy attached hereto as “Exhibit A” is hereby reauthorized as the investment policy of the City of Brenham effective October 3, 2019.

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

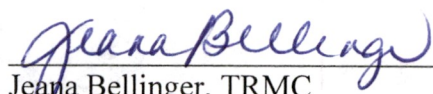
APPROVED on this 3rd day of October, 2019.





Andrew Ebel
Mayor Pro Tem

ATTEST:



Jeana Bellinger, TRMC
City Secretary

CITY OF BRENHAM
DEBT MANAGEMENT POLICY
August 1, 2019

1.0 POLICY

It is the policy of the City of Brenham to develop and maintain a sound, debt management program. This policy sets forth the criteria for debt financing decisions and establishes the parameters for issuing new debt, as well as, managing the outstanding debt portfolio. The Policy identifies the types and amounts of permissible debt that preserves the current bond rating in order to minimize borrowing costs and ensure access to credit.

2.0 SCOPE

The City of Brenham Debt Management Policy applies to all debt instruments issued by the City of Brenham, regardless of funding source. Funding sources can be derived from ad valorem taxes, general City revenues, enterprise fund revenues, internal service fund revenues, component unit revenues, or any other identifiable source of revenue that may be deemed as appropriate pledging for bonded indebtedness.

3.0 OBJECTIVES

The primary objective of the Debt Management Policy is to ensure that the City establishes and maintains a solid position with respect to its Debt Service Fund. The Policy is intended to demonstrate that proceeds from long-term debt will not be used for current operations but rather for capital improvements and other long-term assets. Compliance with the Debt Policy will facilitate compliance with applicable federal, state and local laws, the City's charter provisions, and GFOA best practices.

Other objectives include:

- A. Bonds will be paid back within a period not to exceed, and preferably sooner than, the expected useful life of the capital asset.
- B. Debt decisions will be based on a number of criteria and will be evaluated against long-term goals rather than short-term fix.
- C. Debt decisions will be integrated with the City's Capital Improvement Program.
- D. Debt service funds will be managed and invested in accordance with all federal, state and local laws.

4.0 CRITERIA

Debt funding is one of three methods for financing capital assets. Capital assets include vehicles, equipment, facilities, IT hardware/software, and infrastructure (e.g. streets, drainage, utility plants, utility distribution lines) with useful lives that exceed one year and costs that exceed \$15,000. Major, non-routine, maintenance that increases an existing capital asset's service capacity, useful function, or useful life is a capital investment and is eligible for long-term financing. In addition to debt funding, capital assets may be funded by pay-as-you-go (PAYGO) financing and public-private

partnerships (P3). Historically, the City of Brenham has used PAYGO and debt financing for capital assets. PAYGO funds come from operating revenues and/or excess reserves.

The pros and cons in deciding PAYGO versus debt financing recommendations include:

PAYGO Financing	Debt Financing
<p>Pros:</p> <ul style="list-style-type: none"> • Future funds are not tied up in servicing debt payments • Interest savings can be put toward other projects • Greater budget transparency • Avoid risk of default <p>Cons:</p> <ul style="list-style-type: none"> • Long wait time for new infrastructure • Large projects may exhaust an agency’s entire budget for capital projects • Inflation risk • Generational equity – the capital asset may primarily benefit future generations 	<p>Pros:</p> <ul style="list-style-type: none"> • Infrastructure is delivered when it’s needed • Spreads cost over the useful life of the asset • Increases capacity to invest • Capital asset’s beneficiaries pay for the asset <p>Cons:</p> <ul style="list-style-type: none"> • Potentially high borrowing rate • Debt payments limit future budget flexibility • Diminishes the choice of future projects • Generations forced to service debt requirements

Source: OpenGov – Capital Financing 101

5.0 RECOMMENDATION RESPONSIBILITY

The primary responsibility for developing financing recommendations rests with the Chief Finance Officer. In developing the recommendations, the Chief Finance Officer shall be assisted by the Financial Advisor, City Manager, Strategic Budget Officer, and Controller. The Chief Finance Officer will be responsible for the following activities:

- A. Meeting held no less than once a year with the City Manager and Strategic Budget Officer to consider the need for financing and assess progress on the Capital Improvement Program.
- B. Annual update and review of Peer Benchmarking and Debt Capacity measures.
- C. Annual review of Financial Advisor, Bond Counsel, Paying Agent and other service providers to evaluate the effectiveness and quality of services being provided.

6.0 DEBT STRUCTURE

Debt service will be structured, to the greatest extent possible, to match projected cash flows, minimize the impact of future property tax levies, and maintain a relatively rapid payment of principal. The term of the debt issuance should equal the lesser of the useful life of the asset being financed or the maximum maturity permitted by State law for the obligations issued to finance the acquisition and construction of the asset.

6.1 Fixed Interest versus Variable Interest

The City primarily issues fixed rate bonds to protect the City against interest rate risk. The City has the option to issue variable rate bonds and may, should market conditions warrant, consider such a structure after adoption of a separate variable rate policy. Commercial paper notes, due to their short term maturities (270 days or less), are treated as variable rate obligations.

6.2 Other Considerations

Usually, bonds are issued with a final maturity of approximately 20 years or less for general obligation bonds, certificates of obligation and revenue bonds but may be greater for some projects whose lives are greater than 20 years.

Typically, interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

Call provisions for bond issues shall be made as short as possible consistent with the low interest rate cost to the City. The targeted maximum length to call is 10 years. However, the City may opt for a call date longer than 10 years in order to achieve the necessary goals of the particular issue.

A Reimbursement Resolution must be adopted by the City Council if it is anticipated that any costs will be funded prior to closing of the corresponding debt issuance. The Reimbursement Resolution must indicate the maximum amount that can be funded, the source of cash for the funding and that if the corresponding debt issue does not close, the City Council is willing to approve the appropriation of funding for the advance. No exceptions are allowed without formal City Council approval.

7.0 FINANCING ALTERNATIVES

It is the City's intent to develop a level of cash and debt funded capital improvement projects that provide citizens with the desired amount of City services at the lowest cost. The City may utilize several types of municipal debt obligations to finance long-term capital assets. Although debt is an obligation to be repaid, it can assume many forms. The form and character of debt is typically determined by the nature of the funding source and nature of the asset to be purchased or improved. In determining the type of security for financing an improvement or purchase of a capital asset, the City may consider the following types and forms of debt, but is not limited to the following:

7.1 General Obligation Bonds (GOB) will be used if the following criteria are met:

- Quality-of-life projects – Projects such as but not limited to the City's parks, museums, libraries, non-public safety facilities, aquatics, entertainment, sports and amusement-type facilities
- Any non-essential strategic initiative or project
- The size of the total issuance may result in a 5% or greater increase to the debt service I&S tax rate
- Useful life of assets acquired will be twenty (20) year or more or will extend the useful life of an asset for more than twenty (20) years

- Voter authorized debt.

7.1.1 The total dollar amount of the bond election propositions recommended to the voters shall not exceed the City's estimated ability to issue said bonds within a normal 6 year period.

7.1.2 The use of reimbursement resolutions shall be encouraged as a cash management tool for general obligation debt funded projects.

7.2 Certificates of Obligation will be used if the following criteria are met:

- Essential, non-quality-of-life projects
- Capital asset acquisitions (heavy equipment, fire vehicles with useful lives 20 years or greater and costs greater than \$500,000)
- Rehabilitation and/or extension of the useful life of existing facilities
- Street reconstruction and improvements
- Drainage improvements
- Unpaved Rights of Way
- ADA retrofitting/rehabilitation projects
- Projects arising from federal or state mandates
- Street lighting
- Major core facilities (police, fire, streets, etc.)
- Emergency city facilities and/or infrastructure rehabilitation

Notwithstanding the Policy set forth herein and in section 7.1, certificates of obligation or other long-term debt may be considered if the following criteria are met:

- The need for the project is urgent and immediate
- The project(s) is necessary to prevent an economic loss to the City
- Source of revenue is specific and can be expected to cover the additional debt
- The expected debt is the most cost effective financing option available

In addition, the average maturity of non-voter approved debt shall not exceed the average life of the project financed. Reimbursement resolutions may be used for projects funded through certificates of obligation.

7.3 Certificates of Obligation – Enterprise Fund

Certificates of obligation for an enterprise system will be limited to only those projects which can demonstrate the capability to support the certificate debt through its own revenues, or other pledged source other than ad valorem taxes and meet the same criteria as outlined in 7.2 above.

7.4 Revenue Bonds

Revenue bonds will be issued for projects that generate revenues that are sufficient to repay the debt. Except where otherwise required by State Statutes, revenue bonds may be issued without voter approval and only in accordance with the laws of Texas.

7.5 Other Debt Obligations

The use of other debt obligations, permitted by law, including but not limited to public property finance act contractual obligations, pension obligations, tax notes, notes payable, and lease purchase obligations, will be reviewed on a case-by-case basis. The findings in 7.2 and 7.3 above will be considered for the use of these obligations.

7.6 Use of Derivatives

The use of derivatives is prohibited.

8.0 CREDIT ENHANCEMENTS

Credit enhancements are mechanisms which guarantee principal and interest payments. They include bond insurance and a line or letter of credit. A credit enhancement, while costly, will usually bring a lower interest rate on debt and higher rating from the rating agencies, thus lowering overall costs.

During debt issuance planning, the Financial Advisor will advise the City whether or not a credit enhancement is cost effective under the circumstances and what type of credit enhancement, if any, should be purchased. In a negotiated sale, bids will be taken during the period prior to the pricing of the sale. In a competitive sale, bond insurance may be provided by the purchaser if the issue qualifies for bond insurance.

9.0 DEBT APPROVAL PROCEDURES

9.1 Approval by the City Manager

All City financing transactions shall be prepared by the Chief Financial Officer for approval by the City Manager, prior to submittal to the Audit Committee.

All financing transactions for City subsidiary corporations and agencies shall be prepared and presented jointly to the City Manager and Chief Financial Officer and the Executive Director of the corporation and agency. The debt transactions must be approved by the City Manager prior to submittal to the corporation or agency board for approval and forwarding to the City Audit Committee.

9.2 Review by Audit Committee

All proposed long-term financing transactions for capital improvements and assets shall be reviewed by the City's Audit Committee. For matters related to review by the Audit Committee, "long-term financing" means financing that constitutes an obligation beyond one fiscal year.

- a. The City Council should not authorize the issuance of any long-term financing until the Audit Committee completes its review of the proposed transaction and submits its recommendation to the City Council.
- b. The Chief Financial Officer, City Manager and City Attorney should review proposed transactions submitted to the Audit Committee prior to submission.
- c. Upon approval by the Audit Committee, the proposed transaction shall then be presented to the full City Council.
- d. In the absence of a quorum of the Audit Committee, the Chief Finance Officer has the authority to present the proposed transaction to the City Council without prior review of the Audit Committee.
- e. The City Council shall comply with all public hearing requirements applicable to the specific type of bond being approved.

10.0 METHODS OF SALE

The City will use the method of sale that results in the most cost effective, efficient debt issuance process. The City will engage the services of an independent financial advisor to assist with determining the method of sale and the selection of other financing team members.

11.0 PERMITTED INVESTMENTS

All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by City Council. Investments shall not allow security types or credit standards less than those of the City's Investment Policy and the term of the investments must not be in excess of the term of the bonds.

12.0 REFUNDING OF DEBT

The City will engage the services of an independent financial advisor when considering potential saving from refunding of debt. From time to time, the City may also issue refunding debt for purposes of restructuring debt, changing covenants, and/or changing the repayment source of the bonds. Such purpose should be specifically recognized by City Council.

- 12.1 Advance refunding and forward delivery refunding transactions for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 3%.
- 12.2 Current refunding transactions issued for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 2%.

13.0 DEBT SERVICE TAX RATE

Council shall adopt the necessary debt service tax rate in order to meet debt service principal, interest and fee payments, net of transfers, for each particular fiscal/budget year, subject to any reserve availability. State statutes limit the amount of general obligation debt a governmental

entity may issue to \$2.50 per \$100 valuation of its total assessed valuation. Additionally, the City's charter allows a tax rate limit not exceeding \$1.65 per \$100 valuation for any one year.

14.0 DEBT LIMITS

Direct debt outstanding includes bonded debt principal, capital leases and notes payable that are tax-supported and self-supported. For tax-supported debt, the following debt limits apply.

14.1 The total principal amount outstanding of tax-supported debt of the City shall not exceed three percent of the total assessed valuation of the City's tax rolls.

14.2 The total tax-supported debt payment of the City shall not exceed 17.5 percent of non-capital expenditures for Governmental Funds.

For self-supported debt, such as enterprise fund (utilities) debt, the debt limit is based on the debt coverage ratio. Debt coverage ratio refers to the number of times the current combined debt service requirements or payments are covered by the current operating revenues net of on-going operating expenses.

14.3 The City will maintain a minimum debt service coverage ratio of 1.15 times unless otherwise dictated by bond covenants.

14.4 Conduit debt limitations will be determined on a case-by-case basis. Creditworthiness of the borrower, credit rating and purpose for the debt are factors that will be considered.

15.0 MATURITY LEVELS/STRUCTURE

15.1 The term of debt shall not exceed the useful life of the capital asset being financed, and in no case shall exceed twenty-five (25) years. The average life (weighted) of each general obligation bond series shall be kept at or below 12.5 years.

15.2 Debt structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term instruments.

16.0 MANAGEMENT OF DEBT SERVICE FUND

16.1 Interest earnings from general obligation bonds and certificates of obligation shall be used solely to fund direct or related capital expenditures or to service current and future debt payments. Interest earnings will be allocated in accordance with the City's Investment Policy.

16.2 Debt service reserves for tax-supported debt shall maintain between a two-month (minimum) and three-month (maximum) reserve of the current year total debt service expenditure budget (i.e. Total Annual Debt Service Budget/12 months x 3 months). If this reserve balance is below minimum or exceeds maximum during any given fiscal year, a plan should be adopted to increase or reduce the size of the reserves as quickly as possible without causing large variances in the ad valorem property tax rate.

16.3 Debt service reserves for revenue bonds shall be maintained at levels required by controlling bond ordinances.

16.4 The City shall comply with all Internal Revenue Service rules and regulations including but not limited to arbitrage.

17.0 RATINGS

The City's goal is to achieve and maintain the highest possible bond ratings that result from managing the City to best meet the needs and goals of the citizens.

17.1 The City will strive to maintain good relationships with bond rating agencies as well as disclose financial reports and information to these agencies and to the public.

17.2 The City will obtain a rating from at least one nationally recognized bond-rating agency on all issues being sold on the public market.

17.3 Timely disclosure of annual financial information including other information will be provided to the rating agencies. The Comprehensive Annual Financial Report (CAFR) will be prepared by management and attested to by an external audit firm. The rating agencies will also be notified in advance when the City begins preparation for a debt issuance, and the Chief Financial Officer will be responsible for coordination and interaction during the bond rating process and periodic rating reviews.

17.4 Timely disclosure of any pertinent financial information that could potentially affect the City's credit rating will also be presented to the rating agencies, required information repositories, bond insurance companies insuring City of Brenham debt, and commercial banks providing liquidity support.

18.0 FINANCIAL ADVISOR

The City will use a financial advisor to assist the City in bond issuance and debt management oversight. The City's financial advisor must be a firm that is independent of banking, underwriting, or other interests to assure that the selected financial advisor can effectively represent the City in negotiations with bankers, underwriters, and other service providers needed for the issuance of debt.

19.0 DEBT MANAGEMENT POLICY REVIEW

Compliance with the Debt Management Policy shall be performed annually by the Controller and the Strategic Budget Officer and any modifications reviewed by the Audit Committee and adopted by City Council.

RESOLUTION NO. R-19-019

A RESOLUTION FOR ADOPTING A DEBT MANAGEMENT POLICY FOR THE CITY OF BRENHAM, TEXAS.

WHEREAS, the Government Finance Officers Association (GFOA) recommends that state and local governments adopt a comprehensive, written Debt Management Policy; and

WHEREAS, the Debt Management Policy dated August 1, 2019 complies with the GFOA recommendation; and

WHEREAS, the governing body desires to adopt a Debt Management 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 Debt Management Policy attached hereto as "Exhibit A" is hereby adopted as the debt management policy of the City of Brenham effective August 1, 2019.

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

PASSED and APPROVED on this 1st day of August, 2019.



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

ATTEST:

Jeanne Bellinger
Jeana Bellinger, TRMC, CMC
City Secretary

CITY OF BRENHAM CHART OF ACCOUNTS
(Last updated 04/16/2019)
DETAILED EXPENSE DESCRIPTIONS

SUPPLIES:

Items that should be budgeted to this classification are those that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different more complex items. (i.e. rapidly depreciated or used up)

ACCOUNT NUMBER

DESCRIPTION

- | | |
|--------|---|
| 201.00 | <u>CHEMICALS</u> : aluminum sulfate, LAS, caustic soda, sulfur dioxide, chlorine, calcium hypochlorite, magnifloc, seaquest, gas odorant, acti-chlor, fluoride, pulsar, lime, copper sulfate, Malathion, sodium hex plate, sodium hexametaphosphate, foam concentrate (AFF, ATC), chemical dispersant, etc. Xylazine (Dept. 154 only), absorbent (Dept. 152 only), euthanasia solution (Dept 154 only), ketaset (Dept 154 only) |
| 202.00 | <u>FUEL</u> : Gasoline, diesel, and LP gas, used in cars, trucks & large equipment; DEF (diesel exhaust fluid - for all new diesel engines), Ethanol shield |
| 203.00 | <u>TOOLS/SMALL EQUIPMENT</u> : Low dollar (Up to \$1000) tools, instruments and apparatuses such as shovels, axes, augers, wrenches, garden hoses, ladders, extension cords, power strips, ropes, flashlights, traffic wands, batons, hammers, screwdrivers, sprayers, socket sets, drill bits, work lights (lanterns), gas cans, rakes, sprinklers, drills, weed eaters, scales, wheelbarrows, levels, tool pouches, binoculars, tow chains, pickup (garbage) sticks, hand pumps, hoes, spades, lawn mowers, chain saws, paint brushes, tape measures, evidence containers (fire dept.), dollies, small office safes, credit card processor, GPS device (portable), etc. |
| 204.00 | <u>POSTAGE</u> : Any expenditure for mailing letters or small packages including Fed Ex, UPS and other parcel deliveries |
| 205.00 | <u>OFFICE SUPPLIES</u> : Low dollar (up to \$1,000) desktop copiers, calculators, typewriters, envelopes-plain, labels, Label Tac (Dept 161), file cabinets, bookcases, office chairs, office tables, diskettes, CDs, ribbons, desk calendars, etc. iCop dvd's (Dept. 151 only), shredder, office safe, Notary Stamp, laminator, frames, etc. |
| 206.00 | <u>EMPLOYEE RELATIONS</u> : Employee expenditures such as coffee makers, coffee, soft drinks, paper cups, over the counter pain medications, coffee filters, ice, water coolers, hot chocolate mix, cream, sugar, paper plates, utensils, frames for service recognitions, etc. |

- 207.00 REPRODUCTION/PRINTING: Any and all costs associated with copying, printed matter, etc. such as plotter paper, toner, ink cartridges, drum and fuser kits, copy paper, receipt books, forms, business cards, pre-printed envelopes, letterhead, etc., pre-printed computer forms such as checks, utility bills, purchase orders, extra copy charges on rental copiers, promotional materials such as rack cards/brochures/magnets, including photographer fees; iCop ink cartridges (Dept. 151 only), etc.
- 208.00 CLOTHING/PERSONAL PROTECTIVE EQUIPMENT: Items of wearing apparel such as uniforms, hats, belts, badges, work gloves – including high voltage electrical gloves, lab gloves, disposable gloves, nameplates; holsters, handcuffs, handcuff cases, goggles, safety vests, dust masks, ear plugs, hard hats, rain suits, boots (\$180 max reimbursable), caps, ties, helmet liners, overalls, bibs, lifeguard gear and swimsuits, hip packs, fire and police department PPE, Dept. 151 only – belt trauma kit, ear muffs, pouch/holder, baton, pepper spray, weaponlight, wearable necessities, etc.
- 209.00 EDUCATIONAL: Articles used in education programs such as books, DVDs, teaching aids, training supplies, public education materials, safety handbooks, building code books/reference, etc.
- 210.00 BOTANICAL AND AGRICULTURAL: Items such as trees, seeds, bulbs, young plants, fertilizer, weed killers, fire ant killer, wasp spray, mesh strainer for mosquito sprayers, etc.
- 210.10 BOTANICAL-BEAUTIFICATION: (Dept. 144 only) Items such as plants, fertilizer, potting soil, etc. used to maintain flower beds and other landscaped areas around city parks and buildings.
- 211.00 CLEANING AND JANITORIAL: Items used for buildings such as disinfectants, floor oils, scouring powder, deodorant blocks, trash bags, hand soap, paper towels, tissue, brooms, mops, oven cleaner, bowl cleaner, hand sanitizer, garbage can; cleaning supplies for outdoor furniture (Dept. 149), etc.
- 212.00 COMPUTER EQUIPMENT AND SUPPLIES: All computer equipment and supplies. Examples include computer towers, monitors, keyboards, mouse, modems, UPS back up power supplies, software, speakers, software licenses, RAM, printers, scanners, flash drive/thumb drive, tablet, USB multi-card reader, headphones, Dept. 146 only-gaming systems (equipment/devices, warranty)etc.
- 213.00 COMMUNICATION EQUIPMENT: Low dollar (Up to \$1000) equipment such as pagers, cell phones and accessories, walkie-talkies, office telephones, headsets, fax machines and supplies, answering machines, pocket recorder, ear mics for hand held radios (Dept. 151 only), etc. (charge batteries to 250.00)(except camera battery – 218.00 account)
- 213.10 NETWORK EQUIPMENT (Dept. 172 only): Low dollar (Up to \$1000) tools and equipment used by the Network Coordinator

- 214.00 RECREATION PROGRAMS: Items purchased for use in reading programs administered by the Library (toys, snacks, printed material, guest speakers, etc.) & recreation programs (classes, clinics, camps, tournaments, movies in the park) administered by the Aquatics/Recreation departments such as t-shirts, plaques, umpire fees, etc.
- 215.00 ANIMAL CONTROL/SHELTER SUPPLIES: Items such as dog and cat food, cat litter, dog tags and links, feeding dishes, pet shampoo, flea and tick powder, leashes, needles, syringes, microchips, catch poles, etc.
- 216.00 RECREATION/AQUATICS RESALE ITEMS: Food and drinks bought for resale in the Aquatic Center, i.e. pizza parties.
- 217.00 FIRE DEPT. GROCERIES AND MISCELLANEOUS: Food, kitchen items, towels, bedding, etc. for on-duty personnel.
- 218.00 PHOTOGRAPHY: Low dollar (Up to \$1000) photo equipment, film, and processing; includes video cameras, cameras, camera battery, reprints, film, videotapes, photo albums, SD card, etc.
- 219.00 GARBAGE BAGS: Bags for resale or distributed to residential Garbage customers.
- 220.00 LABORATORY: Items used for testing purposes such as test tubes, beakers, measuring devices, lab tools, lab testing chemicals, distilled water, pool testing kits, etc.
- 221.00 SAFETY AND FIRST AID: Non wearing items such as first aid kits, safety films, fire extinguishers, safety flags, traffic/safety cones, detour signs, signs showing fire exits, respirators, CPR shields, back boards, electrical line insulators, barricade (flasher) lights and tape, voltmeters, smoke detectors, orange safety fence, posts for netting, warning decals, spit hood (Dept. 151), SABA kit (Dept. 151), etc.
- 223.00 SMALL APPLIANCES: Low dollar (up to \$1000) appliances, electric heaters, fans, vacuum cleaners, microwaves, refrigerators, window air conditioners, washers, dryers, ranges, Porta-Kool fan, etc.
- 224.00 CIRCULATION ITEMS: (Dept. 146 only) Materials purchased by the library to be added to the circulation population; playaways, video games (checked out for use within the library) (not accessories), etc.
- 224.10 BOOKS-LOAN STAR LIBRARIES: (Dept. 146 only) Books or materials purchased by the library to be covered by proceeds of the Loan Star Library grant.
- 229.00 POLICE EVIDENCE SUPPLIES: Items used by the police dept. in the collection of evidence such as: drug testing kits, crime scene kits, evidence storage packaging (plastic wrapping, sacks, boxes, etc.), evidence tags, spray marker paint, fingerprint powder, lifting tape, etc.

- 230.00 AMMUNITION/GUNS: (Dept. 151 & 152 only) Items used by the Police Dept. such as targets, grenades, projectiles, tasers, tools used specifically for gun repair, gun cleaning supplies, etc.
- 250.00 OTHER: All items that cannot be classified in the above categories such as nuts, bolts, meter charts, meter boots, WD40, duct tape, electrical tape, ALL batteries (including taser & iCop battery), except vehicle batteries-303.00, line for weed eaters, keys and key phobs, oxygen, acetylene, welding rods, primer, cement, marking paint, tampering and warning decals, locks, duck feed, mace/pepper spray, stakes, rat poison, mouse sticky pads, mouse traps, mini blinds, line marking flags, drum liners, portable toilet rental, curtains/rods, flatware, fire extinguisher refills, toolbox, truck bed mat, iClass smart badge card, badge reels, tie-down ratchet, parking lot signage (handicap), window decals (Dept. 151 & 152), storage bins (other than office use), pepper spray, folding table (other than office use), propane tank (portable), etc.
- 250.20 OTHER SUPPLIES – FIELD(S) SUPPLIES: (Dept. 144 only) Sports facility supplies previously coded to 250.00.

MAINTENANCE:

The charges to be included under this classification are those expenditures that are made to keep an item in good working order. Generally, these expenditures would be broadly defined as repairs.

ACCOUNT NUMBER

DESCRIPTION

301.00	<u>UTILITY LINES:</u> (Utility departments only) Any items used in the repair or maintenance of existing utility lines. This includes fill dirt, grass replanting, base materials, tracer wire, fire hydrant repairs, etc.
303.00	<u>VEHICLES/LARGE EQUIPMENT:</u> Replacement parts, tires, batteries, outside labor, inspections, scheduled preventative maintenance, oil changes, oil, hydraulic fluid, brake cleaner, car wash supplies, etc. for all self-propelled/mobile vehicles and machinery such as cars, trucks, motor graders, backhoes, loaders, tractors, street sweepers, ATVs, trailers, fire trucks, fire truck PM supplies (labor-code to 424.00 account), etc.
304.00	<u>MACHINERY/SMALL EQUIPMENT:</u> Outside labor and replacement parts for all machinery and small equipment that is not self-propelled such as jackhammers, disc mowers, saws, portable generators, etc. Including 2 cycle oil, stock oil for parks equipment, blades for handsaws, power saws, chain saws, concrete saws, chop saws, and cleaning, inspection & repair of SCBA (Dept. 152 only), brake cleaner, hydraulic fluid, fuel tank meters (Dept. 144 only), fire hose, irrigation pump (Dept. 144 only), servicing of scales (Dept. 042/043 only), etc.
304.10	<u>PPE ANNUAL INSPECTION & REPAIR:</u> (Dept. 152 only)
306.00	<u>OUTDOOR/STREET LIGHTING:</u> Upkeep of street lights, traffic control signals, airport lighting & circuit boards, outdoor park lighting, mercury vapor lights, airport lighting, decorative lights – Downtown.
308.00	<u>METERS:</u> Expenses incurred keeping meters operational. (Including pre-treatment & flow meters.)
309.00	<u>COMMUNICATIONS/PHOTOGRAPHY EQUIPMENT:</u> Replacement parts, outside labor, etc. on pagers, walkie-talkies, vehicle radios, base stations, portable radios, radar, antennas, video cameras, digital and film cameras, security cameras, etc. (charge batteries to 250.00), replacement screen for cell phone, laser repair.
310.00	<u>LAND/GROUNDS:</u> Upkeep of City property including parks, lots, real estate, flower beds, esplanades, right-of-way easements, playground equipment, security gates, etc. such as mowing, fencing, dozer work, flag pole repairs & maintenance, etc.

- 311.00 UTILITY PLANTS: Expenditures for upkeep associated with direct operations of Water Plant, Sewer Plant, Electrical Substations, Gas Regulator Stations, annual crane/hoist inspection, etc.
- 311.10 POOL MAINTENANCE: (Dept. 149 only) Replacement items used in upkeep of Aquatic Center swimming pools including ropes, floats, pool lighting, kits, etc.
- 312.00 BUILDINGS/APPLIANCES: Items used in upkeep of structures such as light bulbs, paint, caulk, lumber, nails, etc. Repair of appliances, air conditioner/heating units, emergency back-up generators, Communications Tower back-up generator, indoor water fountains, ice machines, restrooms, security systems, etc.
- 313.00 COMPUTER/OFFICE EQUIPMENT: Repairs of computers, fax machines, printers, typewriters, calculators, desks, chairs, shredder, scanner, etc.
- 313.10 NETWORK MAINTENANCE: (Dept. 172 only) Repairs of network equipment
- 314.00 TRANSFORMERS: Expenses incurred keeping transformers operational.
- 315.00 STREETS/INLETS/CURBS: (Dept. 141 only) Items used in upkeep such as asphalt, asphalt oil, road base, crushed stone, crack-sealing material, gravel, culverts, storm sewer maintenance, etc.
- 315.10 STREETS – CONCRETE WORK: (Dept. 141 only)
- 315.20 STREETS – MISC. MATERIALS: (Dept. 141 only)
- 315.30 STREETS – PREVENTATIVE MAINTENANCE: (Dept. 141 only)
- 315.40 STREETS – SPECIAL PROJECTS: (Dept. 141 only)
- 317.00 TRAFFIC SIGNS/STREET MARKERS: Items purchased for repair/replacement such as letters, numbers, sign faces, sign posts, barricade tape, street paint, cement, sac-crete, etc.
- 322.00 LIFT STATION MAINTENANCE: Any items used in the repair or maintenance of existing lift stations. (Dept. 166 only)
- 350.00 OTHER: All items that cannot be classified in the above categories such as replacement handles for shovels, hoes, rakes, hammers, etc.; parts for sprinkler systems and outdoor water fountains, generator batteries for Communications, lamp post globes (Dept. 144 only), repair of uniform equipment (Dept. 151 & 152 only), refrigerator/freezer water filter, water cooler repairs, etc.

SERVICES:

This category of expenditure classification covers those amounts paid to third parties for services rendered.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
401.00	<u>ELECTRICAL</u> : Utility charges for electricity used.
401.10	<u>ELECTRICAL-STREET LIGHTS</u> – (Dept. 100 only) Utility charges for electricity used by street lights.
402.00	<u>AUDITS/CONSULTANTS FEES</u> : Charges for auditing, engineering and consultant fees, special study fees, license and permit fees – excluding Tier II annual filing fee (account 450.00) (Dept 160 only), surveying, environmental inspection fees, etc.
402.15	<u>STATE FEES</u> : Fees paid to the State of Texas & the State of Texas’ various commissions or departments for: water system fee, sewage sludge fee, storm water permit, wastewater treatment plant permit renewal, CWQ assessment fee, sludge transporter registration/renewal, etc.
402.80	<u>SPECIAL SERVICES – TREE TRIMMING</u> : (Dept. 144 only) Tree trimming in the parks which is performed by outside contractors.
402.80	<u>SPECIAL SERVICES</u> : (Dept. 172 only)
402.90	<u>APPRAISAL DISTRICT COST</u> : Payments to Washington County Appraisal District.
403.00	<u>TELEPHONE</u> : Land lines, cell phones, long distance, and wireless internet (air cards)
404.00	<u>GAS</u> : Utility charges for gas used.
405.00	<u>WATER</u> : Utility charges for water used.
406.00	<u>SEWER</u> : Utility charges for sewage used.
406.50	<u>GARBAGE</u> : Utility charges for garbage services.
406.60	<u>DISPOSAL FEES</u> : Landfill disposal fee charges
406.70	<u>TRANSFER STATION FEES</u> : Charges to Sanitation for Residential/Commercial Garbage Collection
406.80	<u>COMMERCIAL COLLECTION</u> : (Dept. 142 only)

- 408.00 RENTAL/LEASES: Equipment rental and leases, post office box rentals
- 409.00 ADVERTISEMENTS/LEGAL NOTICES: Employment ads (Dept. 123 only), bids, legal notices, etc...
- 409.10 PUBLIC EDUCATION/INFORMATION: “Call before you dig” ads (Dept. 162 only)
- 410.00 PHYSICALS: Employment physicals and drug screening (Dept. 123 & 149 only)
- 411.00 CITY ATTORNEY FEES: Payments for city attorney legal fees.
- 413.00 ACCIDENT/DAMAGE CLAIMS: (Dept. 100 only) Payments for claims not covered by insurance. Deductibles for public officials liability claims, general liability claims, etc.
- 415.00 JANITORIAL SERVICES: Amounts paid to third parties for janitorial services such as daily cleaning of City Hall, Police Station and Fire Station, window cleaning, carpet cleaning, etc.
- 416.00 VETERINARIAN: Payments to veterinarians for rabies vaccinations, office calls, medication, diagnostic examinations, rabies testing, etc.
- 417.00 CITY LICENSE: (Dept. 154 only) Fees paid to local vet clinics for their portion of City animal license fee.
- 417.50 ADOPTION EXPENSE: (Dept. 154 only) All costs associated with the adoption of animals from the City Animal Shelter. Includes reimbursement of coupons to vet clinics, spay and neuter fees, etc.
- 418.00 SUBSTANDARD BUILDINGS EXPENSE: All costs associated with demolition of substandard buildings including dumpster rentals, disposal costs, etc.
- 419.00 LEGAL FEES: Payments for legal services.
- 422.00 CONTRACT LABOR: Contract labor and temporary employment services.
- 422.20 CONTAINER SERVICE: Rental & dump charges on containers used at the transfer station for collection of large items, such as appliances; battery collection, glass hauling.

- 424.00 SERVICE CONTRACTS: Agreements for copier service, alarm systems, elevators, pagers, computer software maintenance, ice machine service, web hosting, domain name registration, satellite television subscriptions, monthly internet service subscription, weather service subscriptions, sub-station operation checks, annual fire dept. ground & aerial ladder testing, annual fire dept. pump and hose testing, security monitoring, quarterly compressor maintenance (Dept. 152 only), annual SCBA (flow test) inspection (Dept. 152 & 166 only), TCLEDDS Subscription/Licensing (Dept. 151 & 152 only), quarterly lightning detector testing (Dept. 144 only), Utility Billing (Dept.132) & Courts (Dept.155) notifications, annual preventative maintenance (PM) for trucks and overhead doors (Dept. 152 only)(supplies for PM go to 303.00 account), Deep Freeze annual renewal (Dept. 146 only), etc.
- 425.00 LABORATORY TEST FEES: Payments for lab analysis such as water samples, wastewater samples, PCB/oil sample testing, etc.
- 430.00 TIRE DISPOSAL: (Dept. 043 only)
- 442.00 CONTRACT MOWING: Payments for contract mowing to be charged to individual departments (previously budgeted to Parks).
- 445.00 CODE ENFORCEMENT MOWING: (Dept. 122 only)
- 446.00 SUBSCRIPTIONS & OTHER MEDIA: (Dept. 146 only) (typically for public use) Zoom annual renewal, gaming subscriptions, Prezi software annual renewal, etc.
- 450.00 OTHER: All services that cannot be classified in the above categories such as applicant profiles, applicant testing, recording/filing fees, pager system use fees, interconnect air time use fees, motor vehicle registration, disposal of oil filters/antifreeze/PCB, testing of electrical gloves, extermination of buildings/pest control, fire extinguisher testing, fire alarm inspection, sprinkler system inspections, wire fees, securities safekeeping, investment service fees, towing services, psychological exams (Dept. 151 only), sexual assault exams (Dept. 151 only), locksmith services (repairs & supplies), tree trimming, grit trap disposal, stump grinding, bee removal, scale renewal fee (Dept. 042 only), air sample (quarterly testing – Dept. 152 only), annual crane hoist inspection, annual LGI/WSI fees (Dept. 149 only), Tier II annual filing fee (Dept. 160 only), blood draw (Dept. 151 only), portable toilet cleaning (rental – 250.00 account), elevator inspection, drones, lien filing fees, backflow preventer test, etc.

NON CAPITAL ASSETS:

Items to be included in this classification are all expenditures associated with the purchase of non-capital assets in the following categories with an individual cost between **\$1,000.00 and \$14,999.99**. This includes new items as well as major improvements (new or replacement) to buildings, fences, retaining walls, etc. that fall within these guidelines. When practical, these assets should be tagged with non-capital asset tags for identification and tracking purposes.

ACCOUNT NUMBER

DESCRIPTION

702.00	<u>BUILDINGS/BUILDING IMPROVEMENTS</u> : air conditioner/heating units, major appliances, emergency backup generators, portable buildings, metal buildings, building additions, overhead doors, etc.
708.00	<u>METERS</u> : Replacement meters for Electric & Water , all sizes and types. Includes spuds or adapters necessary for meter installation. Replacement Gas meters are charged to 808.00.
708.10	<u>SERVICE INSTALLS</u> : INDIVIDUAL SERVICES ONLY (not part of a utility project), Replacement services only . Includes all materials such as tubing, angle valves, EFVs, lockwing stops, misc. fittings, tri-plex, connectore, etc. necessary for the service installation. <u>Does not include meters, regulators or transformers.</u>
709.00	<u>GAS REGULATORS</u> : Replacement gas regulators and pressure control valves only.
710.00	<u>MACHINERY/EQUIPMENT</u> : machinery and equipment that is not self-propelled such as jackhammers, disc mowers, push mowers, band saws, welders, defibulators, concrete saws, portable generators, guns, rifles, tasers, etc.
712.00	<u>OFFICE FURNITURE/EQUIPMENT</u> : (excluding computer supplies which should be charged to 212.00): vending machines, televisions, desks, bookshelves, paper shredders, etc.
713.00	<u>VEHICLES/LARGE EQUIPMENT</u> : self-propelled/mobile vehicles and large equipment such as cars, trucks, tractors, backhoes, riding mowers, trailers, ATV's, motor graders, loaders, street sweepers, etc.
714.00	<u>RADIOS/RADAR/VIDEO CAMERAS</u> : mobile radios, base radios, radar equipment, surveillance cameras, digital cameras, etc.
715.00	<u>OTHER CAPITAL</u> : driveways, concrete pads, fences, gate openers, exterior water fountains, exterior signs for parks, buildings and utility plants, outdoor furniture, playground equipment, aquatic equipment, etc.

CAPITAL ASSETS:

Items to be included in this classification are all expenditures associated with the acquisition of real estate, buildings, equipment, vehicles, fences, retaining walls, etc. Items must have a useful life of more than a year and per item cost **\$15,000 or more. In addition, all new utility and public works infrastructure is included in this category regardless of cost.** When possible, these assets should be tagged with a capital asset tag for identification and capitalization purposes.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
801.00	<u>LAND</u> : all costs associated with the purchase of land including surveying, earnest money, closing costs, etc.
802.00	<u>BUILDINGS/BUILDING IMPROVEMENTS</u> : air conditioner/heating units, major appliances, emergency backup generators, portable buildings, metal buildings, building additions, overhead doors, etc.
803.00	<u>STREETS/INLETS/CURBS</u> : Costs associated with total street reconstruction projects including limestone base, fly ash, road mix, prime oil, AC10 tack oil, grade 4 chip rock, hot mix, etc. This account requires a project number.
804.00	<u>UTILITY LINES</u> : BUDGETED extensions of utility lines or replacement of utility lines due to age. Includes services locations that are part of those lines. <u>Does not include individual new or replacement services (charged to 808.10), meters, transformers or regulators.</u> This account requires a project number.
804.10	<u>UTILITY LINES CONTINGENCY</u> : NOT SPECIFICALLY BUDGETED extensions of utility lines or replacement of utility lines due to age. Includes services locations that are part of those lines. <u>Does not include individual new or replacement services (charged to 808.10), meters, transformers or regulators.</u> This account requires a project number.
804.20	<u>UTILITY LINES – CONTRACTOR</u> : (Utility Funds only). To be used when contractors use our materials when working on City projects.
805.00	<u>UTILITY PLANTS</u> : Installation of new or replacement electrical substation equipment such as box structures, breakers, relays, etc. Gas Border Station/City gate station equipment such as odorizers, piping, etc. Water and Wastewater plant equipment such as pumps, motors, bar screens, etc.

- 806.00 TANKS/LIFT STATIONS: Installation or replacement of Water Treatment Plant or Wastewater Treatment Plant infrastructure or equipment related to Alum tanks, polymer tanks, clarifiers, day storage tanks, etc. and lift station equipment and components.
- 807.00 TRANSFORMERS: New or replacement transformers
- 808.00 METERS: New Electric & Water meters, new **and replacement** meters for Gas. All sizes and types. Includes spuds or adapters necessary for meter installation.
- 808.10 SERVICE INSTALLS: INDIVIDUAL SERVICES ONLY (not part of a utility project), **new services only**. Includes all materials such as tubing, angle valves, EFVs, lockwing stops, misc. fittings, tri-plex, connectore, etc. necessary for the service installation. **Does not include meters, regulators or transformers.**
- 809.00 GAS REGULATORS: **New** gas regulators and pressure control valves only.
- 809.10 STREET LIGHTING/SIGNALS: All materials necessary for the installation of street lights including arms, fixtures, bulbs, photocells, etc.
- 810.00 MACHINERY/EQUIPMENT: machinery and equipment that is not self-propelled such as disc mowers, welders, concrete saws, generators, etc.
- 812.00 OFFICE FURNITURE/EQUIPMENT: (excluding computer supplies and software which should be charged to 212.00): building security systems, plotters, etc.
- 813.00 VEHICLES/LARGE EQUIPMENT: self-propelled/mobile vehicles and large equipment such as cars, trucks, tractors, backhoes, riding mowers, trailers, ATV's, motor graders, loaders, street sweepers, etc.
- 814.00 RADIOS/RADAR/VIDEO CAMERAS: mobile radios, base radios, radar equipment, etc.
- 815.00 OTHER CAPITAL: driveways, concrete pads, fences, exterior signs for parks, buildings and utility plants, playground equipment, aquatic equipment, etc.

SUNDRIES:

Expenses in this classification are those that do not fit into any of the other categories including budgeted expenses to service organizations and other entities.

ACCOUNT NUMBER

DESCRIPTION

901.00	<u>LIABILITY/CASUALTY INSURANCE</u> : All insurance premiums expended for liability and casualty insurance, Bond-annual premium.
907.00	<u>ELECTIONS</u> : (Dept. 121 only) All expenses incurred in holding City elections.
908.00	<u>SEMINARS/MEMBERSHIP/TRAVEL</u> : (Employee expenses only) Fees for seminars, seminar materials (i.e. lifeguard training materials), certification exam fees, annual membership dues, air fare, parking, tolls, lodging, food, registration fees, K9 training class, TML annual meeting (including Council members), Notary filing/application fee, Chamber Leadership class, etc.
908.10	<u>MILEAGE</u> : Reimbursement for use of personal/private vehicle used for authorized activities of the City.
908.20	<u>CONTINUING EDUCATION</u> : Reimbursement for tuition and fees related to college courses which have been approved and are in accordance with the City's tuition reimbursement policy.
910.00	<u>BOARD/COMMITTEE RELATIONS</u> : meals and snacks for board and committee/sub-committee meetings/workshops, open houses, receptions, flowers or memorials for board/council members, member recognitions, council retreats & training, budget review meetings, reservations-annual Chamber banquet, legislative updates, Blinn Hall of Honor, etc.
928.00	<u>BRAZOS VALLEY COUNCIL OF GOVERNMENTS</u> : Monies paid by the city to this agency for quarterly membership dues.
929.00	<u>FIREFIGHTER'S PENSION PROGRAM</u> : (Dept. 152 only) Firefighters' pension plan.
930.00	<u>SPECIAL EVENTS</u> : Expenses incurred by Administration for City employee picnic, Christmas gift cards, Holiday party, retirement recognitions, service recognition gifts, etc.
939.00	<u>EMPLOYEE MOVING EXPENSE</u> : Amount paid for relocation expenses.
948.00	<u>DOWNTOWN EXPENSE</u> : (Dept. 125 only) Expenses related to downtown events, festivals, contests, etc. not specifically accounted for in their own account.

- 949.00 UNEMPLOYMENT BENEFITS: Monies paid to the Texas Workforce Commission for Unemployment.
- 949.10 CULTURAL ARTS EXPENSE: (Fund 249 only)
- 950.00 OTHER SUNDRY: All expenditures that cannot be classified in the above categories such as subscriptions, periodicals, U.S. and Texas flags, Christmas trees and decorations, flowers for hospitalizations and funerals, rope to hang flags, post office box rental (Dept. 151 only; all other depts. 408.00), Holiday Open House (Dept. 149 only), P.E.A.C.E. partnership (Dept. 123 only), etc.
- 950.11 CITIZENS POLICE ACADEMY: Funding for Police Dept.'s public relations program.
- 950.21 CRIMINAL ENFORCEMENT EXPENSES: Expenses incurred by Police Dept. for buy money for drugs and informant compensation.
- 950.40 NARCOTICS ENFORCEMENT: (Dept. 151 only) Monies to replenish narcotic imprest funds.
- 960.00 WELLNESS PROGRAM: (Self Insurance Fund only) Expenses incurred for Health Fair including flu shots.
- 970.00 EMPLOYEE ASSISTANCE PROGRAM: (Dept. 123 only) Payments to UT Health Science Center for counseling, referral and case management services.

Maintenance Expenditure versus Capital Expenditure

(Last updated 04/23/2019)

Maintenance expenditure – Expenses incurred to restore an asset to a previous operating condition or to keep an asset in its current operating condition.

Capital expenditure – Costs incurred to purchase an asset, extend its life, or increase its capacity or efficiency. The expenditure is recorded in the 800 GLs and depreciated over the life (benefit) of the capital expenditure. There is a \$15,000 threshold for most “capitalized” expenditures. Exceptions are as follows:

- Utility line extensions or upgrades – All capital (in 800’s) regardless of cost.
- New (electric or water) meters – All capital (in 800’s) regardless of cost.
- New and replacement gas meters – All capital (in 800’s) regardless of cost.
- New and replacement transformers – All capital (in 800’s) regardless of cost.
- New service installs – All capital (in 800’s) regardless of cost.
- New gas regulators – All capital (in 800’s) regardless of cost.
- Replacement electric and water meters – All non-capital (in 700’s).
- Replacement gas regulators – All non-capital (in 700’s).
- Replacement service installs – All non-capital (in 700’s).

Examples:

1. Replacing a broken part on an engine is a maintenance expense, while upgrading the engine to increase a machine’s capacity is a capital expenditure.
2. A simple repair, patch work or overlay to a parking lot or street is a maintenance expense, while reconstruction of a parking lot or street is a capital expenditure.
3. Repairing a leak on a water main is a maintenance expense, while replacing a large section of cast iron or AC main is a capital expenditure (upgrade).
4. Patching or water-proofing a building roof is a maintenance expense and replacing a roof is a maintenance expense unless the replacement material is an enhancement, such as, asphalt shingle roof replaced with a metal roof.
5. Repairs on a HVAC system are maintenance expense, while the replacement of major HVAC units (\$15,000 or more) is a capital expenditure.
6. Large pump and motor rebuilds are maintenance expense, while large pump and motor additions are usually capital expenditures.
7. Plastering the pool is a maintenance expense, while replacing a water feature is a capital expense (if \$15,000 or more).
8. Top coating a water tower is a maintenance expense, while rehabilitating a water tower is a capital expense.

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.

GLOSSARY

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 City's general fixed assets.

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

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

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

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

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

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

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

City Council: The current elected officials of the City as set forth in the City's Charter.

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

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.

Decision Package: Budget requests for personnel, vehicles, equipment, IT capital, new contractual services, or other new expenditures exceeding \$5,000 or more.

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).

GLOSSARY

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.

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.

GLOSSARY

Line Item Budget: A budget that separates spending into categories, or greater detail, as opposed to a program budget.

Long-Term Debt: Debt with a maturity of more than one year after the date of issue.

M

Mission Statement: A brief written statement of the purpose of an organization that guides the actions of the organization, spells out its overall goal, provides a sense of direction, and guides decision making for all levels of management.

Modified Accrual Basis: A method of accounting that recognizes revenues in the accounting period in which they become available and measurable. Available revenues are those that are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

N

Net Working Capital: Operating liquidity, current assets less current liabilities, available.

Non-Recurring Revenues: A one-time or inconsistent source of money available to a city or town.

O

Object: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Budget: The budget as adopted by the City Council.

Operating Budget: A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them.

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

P

Performance Measure: A measurement of results or conditions, related to a program, which can be used to determine the degree of performance achieved.

Proprietary Fund Types: Funds that account for government's business-type activities, those that receive a significant portion of their funding through user charges, such as proprietary funds are the enterprise fund and the internal service fund.

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.

GLOSSARY

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.