

2022

23

Adopted Budget



Senate Bill No. 2, Section 102.007 of the Texas Local Government Code requires the following information be included on the cover page of the budget document:

The FY2022-23 adopted budget for the City of Brenham will raise more revenue from property taxes than last year’s budget by an amount of \$1,510,287, which is a 19.20 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 \$293,274.

At the September 26, 2022 and September 29, 2022 City Council meetings, a record vote was taken of each member of City Council on the adopted FY22-23 budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	9/26/22 VOTE	9/29/22 VOTE
Mayor Milton Y. Tate, Jr.	Absent	For
Shannan Canales, Ward 1	For	For
Albert Wright, Ward 2	Absent	Absent
Atwood C. Kenjura, Ward 3	For	For
Adonna Saunders, Ward 4	For	Absent
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	For	For
Leah Cook, Position 6 At-Large	For	For

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

TAX RATES	FY21-22	FY22-23
Property Tax Rate	0.4940	0.4737
No-New-Revenue Tax Rate	0.4759	0.3966
No-New-Revenue M&O Rate	0.3082	0.2772
Voter-Approval Tax Rate	0.5008	0.4738
Debt Tax Rate	0.1440	0.1440
Amount of Municipal Debt Obligation:	\$2,369,557	\$2,851,060

Senate Bill No. 622 and House Bill No. 1495, Section 140.0045 of the Texas Local Government Code requires the following itemization of expenditures relating to notices required by law to be published in a newspaper by the political subdivision; and directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

Public Notices:

FY21	FY22 Estimate	FY23 Adopted Budget
\$5,666	\$3,800	\$7,000.00

Membership Dues:

Entity	FY21	FY22	FY23 Adopted Budget
Texas Municipal League	\$3,241.00	\$3,241.00	\$3,200.00
Texas Public Power Association	9,093.00	9,200.00	10,000.00
Texas Gas Association	975.00	975.00	1,000.00
Total	\$13,309.00	\$13,416.00	\$14,200.00



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**CITY OF BRENHAM
CITY COUNCIL
2022-2023**



**MILTON Y.
TATE, JR.
MAYOR**



**CLINT KOLBY
MAYOR PRO TEM
POSITION 5 - AT
LARGE**



**SHANNAN
CANALES WARD 1**

**ALBERT WRIGHT
WARD 2**



**ATWOOD C.
KENJURA WARD 3**

**ADONNA
SAUNDERS WARD 4**



**LEAH COOK
POSITION 6 - AT
LARGE**

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HOW TO READ THIS DOCUMENT

Presented is the City of Brenham Annual Operating Budget for the fiscal year beginning October 1, 2022 through September 30, 2023. This document has been specially prepared to help you, the reader, learn about the issues affecting the Brenham community. Many people believe a city budget is only a financial plan. Although you can learn much of the City's financial portfolio, the FY 2022-2023 budget document has been designed to serve other functions as well. The budget is a policy document as it presents major priorities that guide how the City is managed. The budget also is an operational guide that gives the public, elected officials and City staff information pertaining to the production and performance of individual City departments. The budget is designed as a communication device. Information is conveyed verbally and graphically in a way that should be easily understood by persons unfamiliar with the City.

THE BUDGET FORMAT

The budget document is divided into four major sections: Introductory, Budget Summary, Financial/Operational, and Attachments. The introductory section contains the City's Manager's letter addressed to the City Council, which explains the priorities and issues that affected the development of the 2022-2023 budget. This section also describes the City's goals, basis of accounting, long-term financial plan and the City's overall organizational structure.

The Budget Summary section provides explanations of major revenues, expenditures and fund balances for appropriated funds with specific individual details of the appropriated funds.

The Financial sections consist of the appropriated and non-appropriated funds and are divided by fund type with departmental group information provided when applicable. The City uses the fund method of accounting which tracks the application of public resources. For example, Utility Funds are established to keep track of revenues and expenditures associated with operating the Utility Departments. The General Fund attracts the most attention as it consists of the majority of the departments seen by citizens (Administrative Services, Police, Fire, Parks, Planning and other community service departments). Financial statements are provided for each fund with beginning fund balances, revenues, expenditures and projected ending balances for the adopted budget year. Within each fund there may be one or more departments that describe the makeup of each fund.

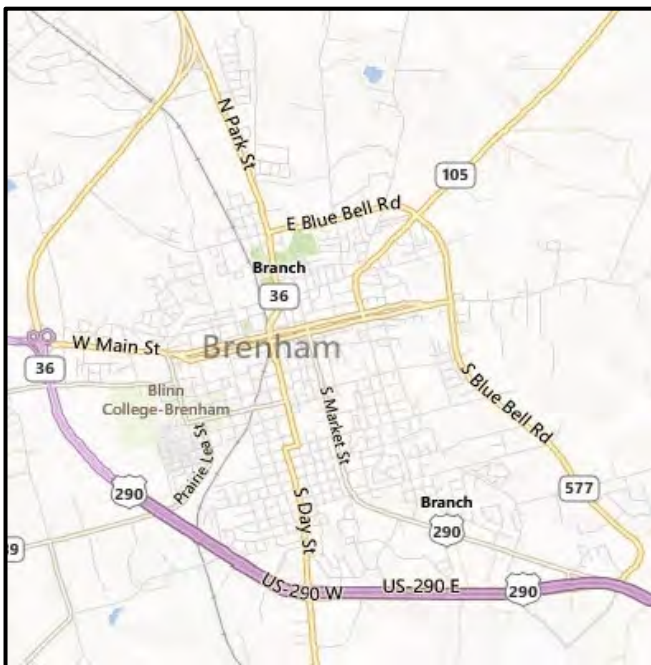
Attachments are presented at the back of the document. These include financial policies, investment policies, ordinances adopted by the city council which pertain to the budget and tax rate, acronyms and a glossary.

Please contact the City's Finance Department for questions related to the FY 2022-2023 budget documents at (979-337-7511).

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



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 and 17,369 in the most recent 2020 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 and again to \$54,536 in the 2020 census. Overall, 27% of the City's population has a bachelor's degree or higher.

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

City Amenities/Services

City services are provided by a staff of 249.45 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 40 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 and wastewater utilities, providing citizens with the convenience of “one-stop shopping” while ensuring quality service. There are 102.16 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 450 athletic games and 50 tournaments are held at City facilities during a year. Approximately 191 acres of parkland is maintained by the City.





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Budget Message



September 26, 2022

Honorable Mayor Milton Tate, Jr. and Council Members:

RE: Fiscal Year 2022-2023 Proposed Budget

In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the proposed budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023. The budget is balanced as required by law. The FY 22-23 Proposed Budget takes into consideration the direction and priorities of City Council and management staff, as addressed in prior years' strategic planning sessions and the Council pre-budget retreat held in May, as well as budget workshops throughout July and August. While the fiscal year 22-23 Proposed Budget was developed during a period of strong revenues, indicators have started to point to an economic slowdown in the near future. With these factors in mind, we have developed a conservative budget that will continue to support anticipated City growth and completion of long-term strategic initiatives.

Principal Priorities of the FY 2022-2023 Budget

As the FY 22-23 budget process began in the spring of 2022, we started to re-examine the core issues and priorities that we would face in our next fiscal year and beyond. In recent years we have seen our fair share of economic uncertainty, and unfortunately this year might end up in similar fashion. After several cycles of dealing with pandemic related hardships, we were looking to 2022 as a year to rebound. While growth trends remain strong, lingering supply chain issues, labor shortages, skyrocketing fuel and inflation are starting to impact the economy. As the City of Brenham continues to see unprecedented growth, demand for services on general government and utilities continue to present challenges to keep pace. With these factors in mind we developed the following priorities for the FY 22-23 budget:

- *How do we maintain service levels to our citizens within the constraints of available revenues without placing undue burden on taxpayers and utility rate payers?*
- *What steps are necessary to continue to provide exemplary public safety to the community while balancing the overall budget?*
- *How do we meet growing capacity needs for City provided utilities and roadways?*
- *How do we continue to contain operating costs?*
- *In what ways can the City look to innovate and create new opportunities to support growth?*

Addressing the Issues

How do we maintain service levels to our citizens within the constraints of available revenues without placing undue burden on taxpayers and utility rate payers?

As we developed the FY 22-23 budget, service levels remained a top priority. However with a possible recession on the horizon, tough decisions need to be made about the tax rate and utility rates in order to maintain these existing service levels.

What steps are necessary to continue to provide exemplary public safety to the community while balancing the overall budget?

With the continued pressure on municipal maintenance and operations tax rates put in place by the Texas Legislature in 2019, it is important to look at all avenues to improve public safety. While funding public safety personnel continues to be a challenge, we have the debt capacity in place to finally undertake design and construction of Fire Station #2.

How do we meet growing capacity needs for City provided utilities and roadways?

Increased development and State regulation have put a strain on the City's utilities, particularly water capacity. The FY 22-23 budget addresses some of the looming challenges related to water. As said above in regards to Fire Station #2, the City's debt capacity is in place to support much needed roadway construction and rehabilitation.

How do we continue to contain operating costs?

With lingering inflation and increasing fuel prices, the City faced many challenges containing operating costs. While there are many important capital and personnel needs of the City for FY 22-23, we decided to forego many of these expenses and add no major capital expenses and very limited personnel additions for FY 22-23. However with current year revenues far outpacing the budget, there may be some opportunities to fund some one-time capital expenses with current year savings.

In what ways can the City look to innovate and create new opportunities to support growth?

As a City we are always looking for new opportunities to support growth in a responsible and manageable way. We have a strong foundation in place that can continue to attract tourism, economic and community development corporations that can provide incentives for job creation, and experienced staff willing to serve the needs of future development.

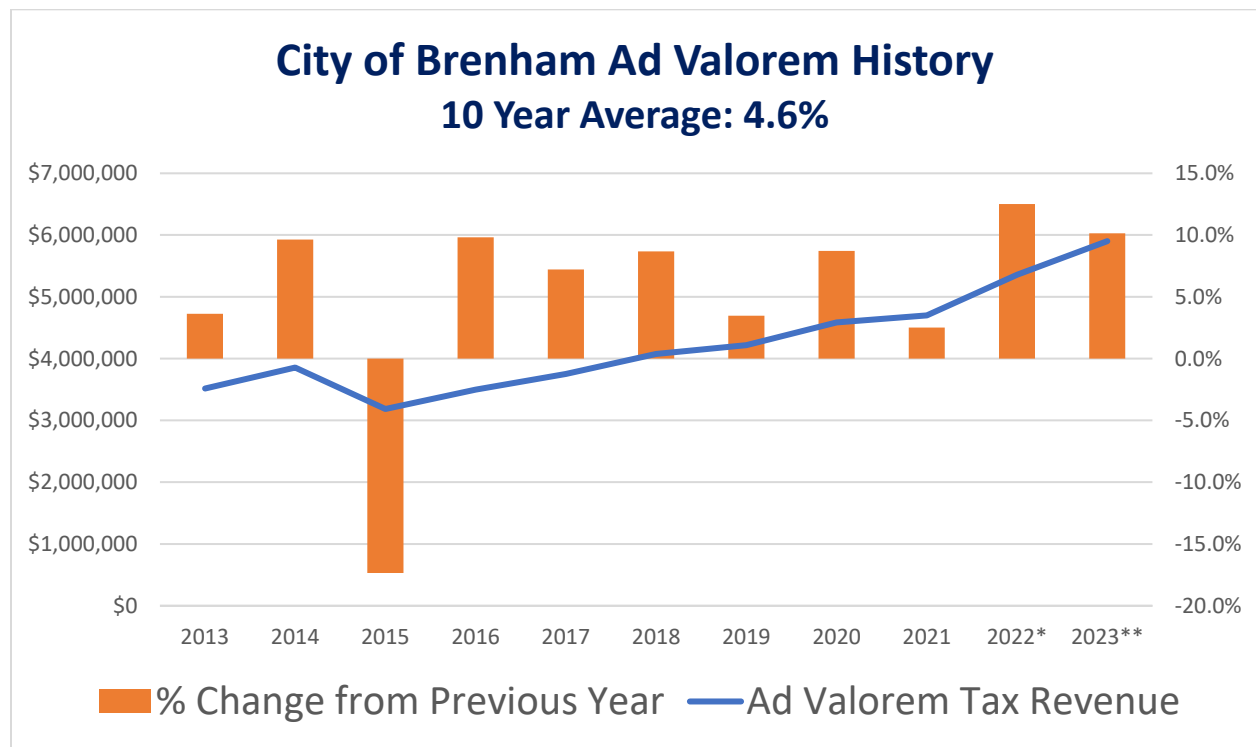
Revenue Highlights

Economic strength is driving strong revenue results in the General Fund, although there are some signs of a slowing economy. FY22-23 Proposed Budget contains the following:

Property Tax

The certified estimate of net taxable property values have increased from \$1,611,590,117, (2021) to \$2,046,015,325, a 27 percent increase. The Proposed FY 22-23 budget includes revenue assumptions based on lowering the overall tax rate from \$0.4940 to \$0.4737 per \$100 of valuation.

PROPERTY TAX RATE	O&M	I&S (DEBT)	TOTAL
CURRENT TAX RATE	\$0.3500	\$0.1440	\$0.4940
PROPOSED TAX RATE	\$0.3297	\$0.1440	\$0.4737
INCREASE/(DECREASE)	(\$0.0203)	(\$0.0000)	(\$0.0203)

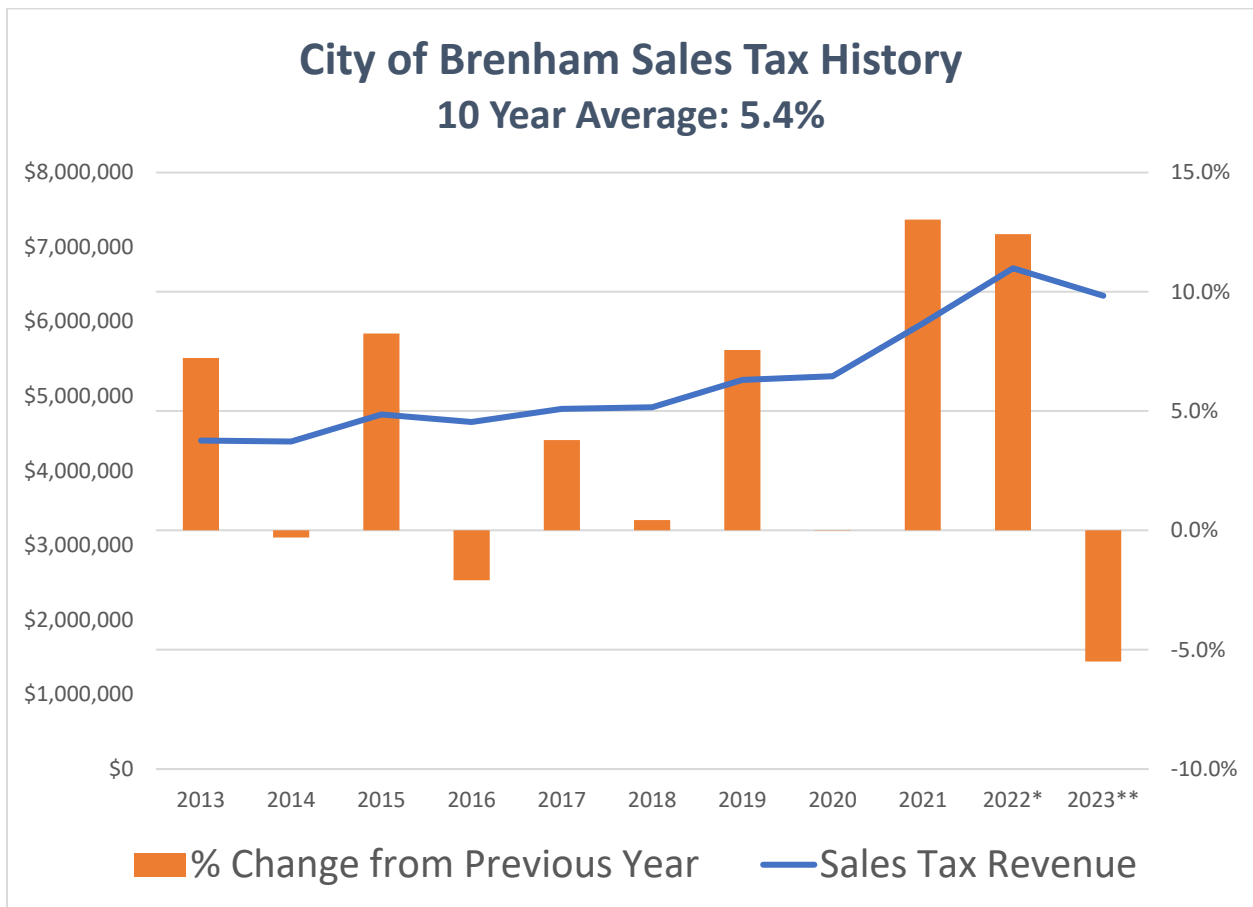


*Projected

**Proposed

Sales Tax

Actual sales tax results for FY 21-22 are expected to be around \$6.7 million. This creates above-budget-net-revenues (ABNR) in the FY 21-22 General Fund because the FY 21-22 Budget was balanced (revenues=expenditures) on lower sales tax forecast. The FY 21-22 projections are roughly \$700,000 above what was budgeted. However, despite the strong current sales tax growth, indicators have started to indicate a slowdown. As higher fuel prices and lingering inflation start to make an impact on discretionary spending, we feel a lower sales tax revenue outlook for FY 22-23 is appropriate. Sales tax can be volatile, and in an economic slowdown the revenue impact can be sudden. Due to these factors the forecast for FY 22-23 Budget is a conservative estimate of 6% over prior year budget.



*Projected

**Proposed

Utility Franchise Fees

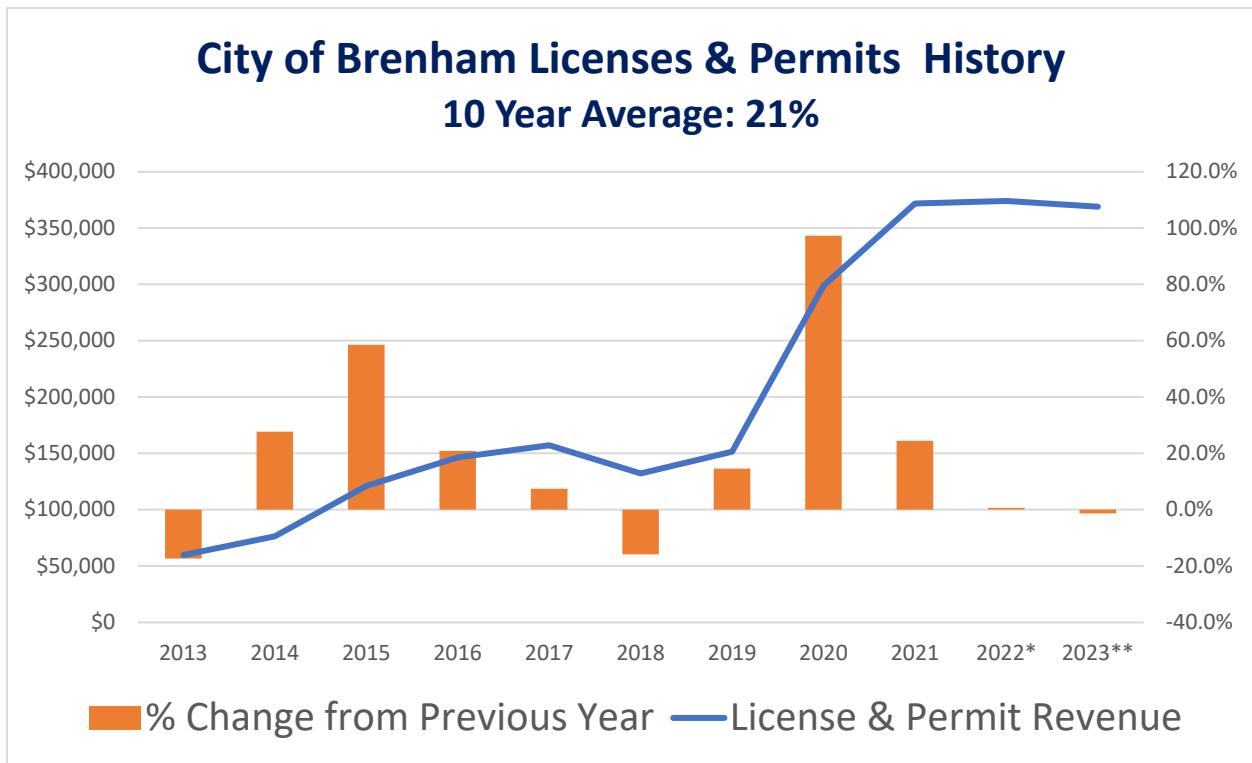
Utility franchise fees continue to be a source of stable revenue for the General Fund. Despite a modest 3% increase for FY 22-23, Utility franchise fees remain the third largest source of revenue in the General Fund.

Other Taxes

Other taxes include franchise taxes paid by non-City entities, mixed beverage tax, and penalty & interest. Other taxes are budgeted at a 3% over prior year adopted for FY 22-23.

Licenses & Permits

Licenses & Permits have continued to outpace the budget. For FY 22-23 we project these revenues to have a slight pullback from FY 21-22. However, FY 21-22 was the highest revenue the City has ever seen in this category, so even with a minor decrease the revenue trends remain very strong here.



*Projected

**Proposed

Charges for Service

We project charges for service to increase by 7% for FY 22-23. This is our 4th largest revenue category so the growth trend is encouraging. Some of the drivers behind this growth are sports field rentals, park fees, health inspections, aquatics fees and animal control fees.

Expenditure Trends

City expenditure budgets continue to see increasing costs for goods and services. The high price of fuel, labor shortages, supply chain issues and increased inflation continue to be a burden and we expect these trends to continue into FY 22-23.

Despite scaling back on capital equipment requests in FY 22-23, we anticipate pressures on our operating budgets to persist. City departments have seen increases in consumables like fuel, chemicals and paper products. We have also seen spikes in service contracts for mowing, janitorial and other contract labor. In addition to these rising costs, City owned facilities like the Police Station, Fire Department and City Hall have all had increases in utility bills for electricity and natural gas.

Expenditure Highlights

Personnel

One of the largest City budgets is for personnel. There are 248.46 funded full-time equivalent (FTE) positions in the FY 22-23 Proposed Budget. Included are the following changes impacting personnel expenditures:

- Personnel Additions – Only one new personnel request is included in the FY 22-23 budget, a Police School Resource Officer. Given the recent additions to City staff and uncertain economic conditions, we felt that while many new positions were requested, we need to fully confirm there are revenues in place to support these additions long-term.

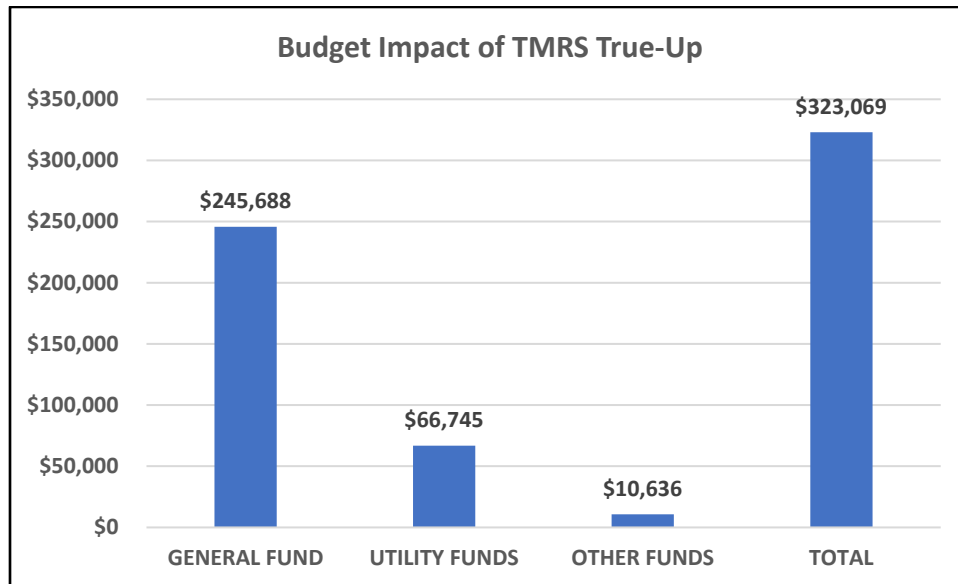
For example, last year's FY 21-22 Budget included the addition of 9 full-time positions. In the General Fund, departments added the following positions: Building Inspector, Maintenance Technician, Assistant Parks Superintendent, Parks Coordinator, Assistant Director of Public Works, and an IT Technician. In Utilities an Apprentice Lineman, a Gas Technician and a Wastewater Treatment Operator Trainee were added. In addition to these positions, 3 Firefighters and an Airport Manager were added to the FY 22 budget via budget amendment.

Despite only adding one new position for FY 22-23, the City is continuing to look into personnel moves that can restructure and realign the organization to increase efficiency.

- Medical Insurance – The City participates in TML's medical insurance program. Re-rate of the City's plan under Blue Cross Blue Shield resulted in a 7 percent increase in medical premiums. Due to the revenue constraints of the FY 22-23 budget, the City was forced to split this increase with employees resulting in an overall 3.5% increase for the City.

- TMRS True-Up – The TMRS retirement plan is the most important benefit in attracting and retaining key employees. An objective in the Drive to 2025 strategy was to improve the competitiveness of Brenham’s TMRS plan by moving from a 5 percent 2/1 to a 7 percent 2/1 employee/employer match. Last year we took action to achieve this goal. The first step towards accomplishing this objective was to recognize and contribute to the unfunded pension plan liability caused by annual Ad Hoc Cost-of-Living (COLA) adoption for retirees and switch to an automatic repeating COLA plan feature. This plan change increased the City’s TMRS contribution on January 1, 2022 from 10.38 percent to 16.69 percent of payroll but allows for a reduction (pay-down) of unfunded pension balance of approximately \$13 million. Due to the rate change taking place in January, the new FY 22-23 budget will absorb 3 months of the 6.31% change to get to 16.69%, and then 9 months of a 0.42% increase to get to the new 2023 rate of 17.11%.

As the unfunded liability is reduced, the annual contribution rate decreases; however, the City would maintain contributions at the elective higher percentage, which would reduce the unfunded liability faster and enable the City to go to a 7 percent 2/1 employee/employer match within 5-7 years, without a significant budgetary impact. The FY22-23 budgetary impact is an increase in TMRS contributions from \$2.1 million to \$2.4 million or \$323,069. The General Fund portion of this increase is \$245,688; the utility funds portion is \$66,745; and other funds portion is \$10,636.



- Attrition Factor – The attrition factor reduces the overall personnel budget and releases funding for other purposes. Over 70 percent of the City’s funded positions are in the General Fund. In FY 20-21, the City started using a personnel attrition factor in the budget (General Fund only) to reduce favorable budget variances arising from normal turnover and associated vacancy periods. The five-year average budget savings from employee turnover and vacancies (FY18 to FY22) is \$623,754. An attrition factor of (\$400,000) was built into the FY 21-22 Budget. The attrition factor was reduced to (\$325,000) in the FY 22-23 Proposed Budget. This was reduced to account for the lack of new positions added in FY 22-23. Due to the nature of the recruitment and hiring process, new positions are hired after the beginning of the fiscal year, thus creating savings.

New Debt Highlights

The FY 22-23 Proposed Budget includes \$10 million in new debt issuance, for the design and construction of Fire Station #2, as well as much needed street projects. As discussed at the Council Retreat in May, we are recommending certificates of obligation (COs) rather than a bond election due to the level of urgency of some projects.

Department Expenditure Highlights

- Development Services continued implementation of Accela software
- Human Resources compensation & benefits study
- Finance new debt tracking software
- Continued Street Rehabilitation & Maintenance program (Debt Issuance for FY 22-23)
- Parks & Aquatics new apparatus and replacement equipment (Funded through BCDC)
- Police radar equipment and body camera replacement
- Design & construction for Fire Station #2 (Debt Issuance for FY 22-23)
- Information Technology continued replacements of network equipment, software and hardware
- Police School Resource Officer

Transfers

Transfers remain an important part of the City’s balanced budget. A new transfer for FY 22-23 is a transfer to the airport. The airport budget will move to its own fund to better account for the financial activities on October 1, 2022. There are two transfers to the airport, one is for the City’s portion of TXDOT grants, and the other transfer is for operating costs.

Utility Funds

FY 22-23 Proposed Budget information on Utility Funds is included in a separate notebook. No new positions are being added in the FY 22-23 budget. A 5.5% water rate increase is being recommended, but all other utility rates remain stable.

Closing Remarks

Staff has worked diligently to prepare this budget, resuming the Drive to 2025 strategy developed several years ago. We appreciate the work of City staff that developed the budget and we especially want to recognize the work of the budget management team of Jennifer Hill, Stacy Hardy and Nancy Stafford. Our division directors and department heads also deserve recognition for their cooperation during this process. I believe the efforts of all involved have resulted in a sound financial plan that aligns revenues and expenditures so that the City's many needs and opportunities can be addressed.

Respectfully submitted,



Carolyn D. Miller
City Manager

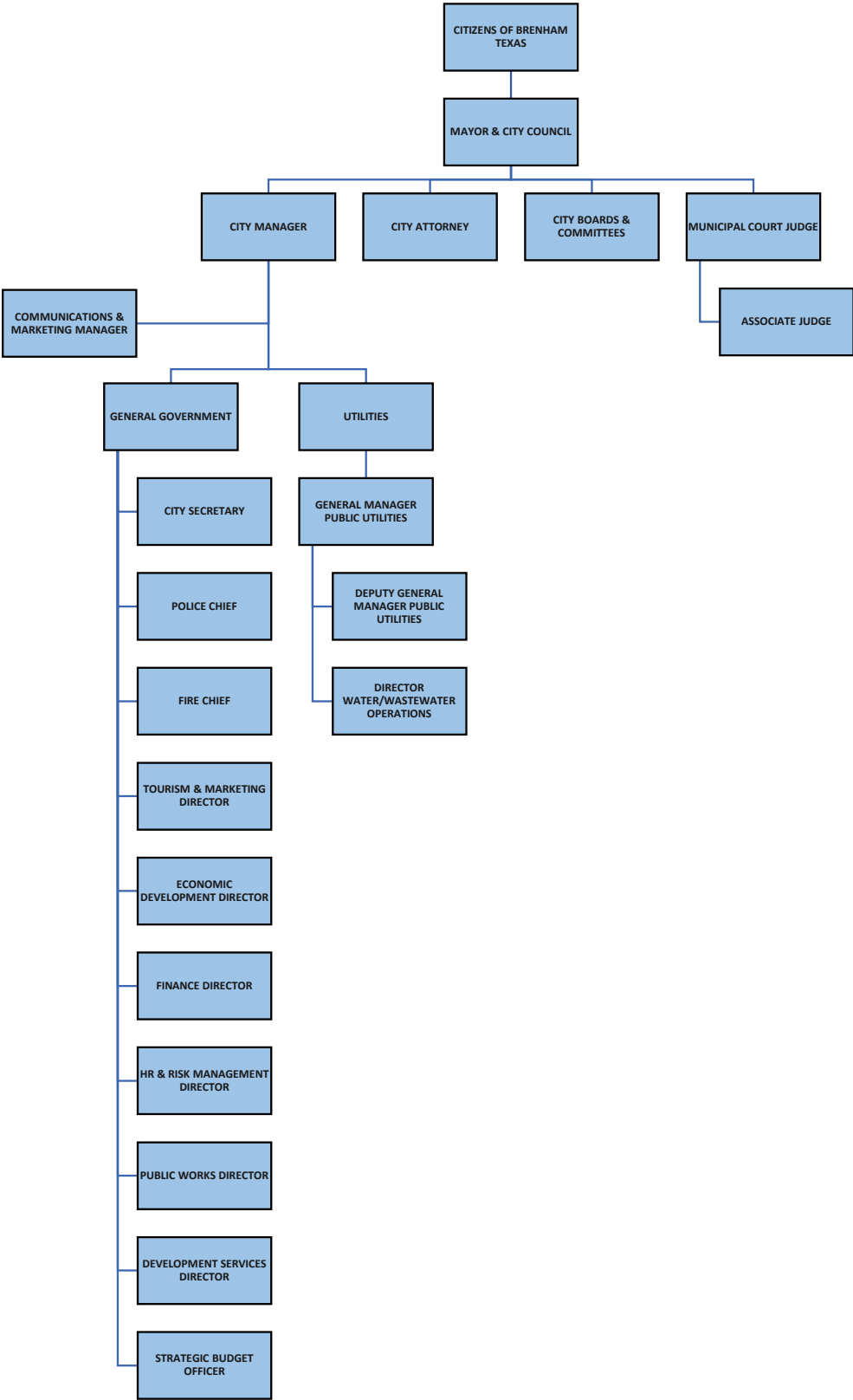


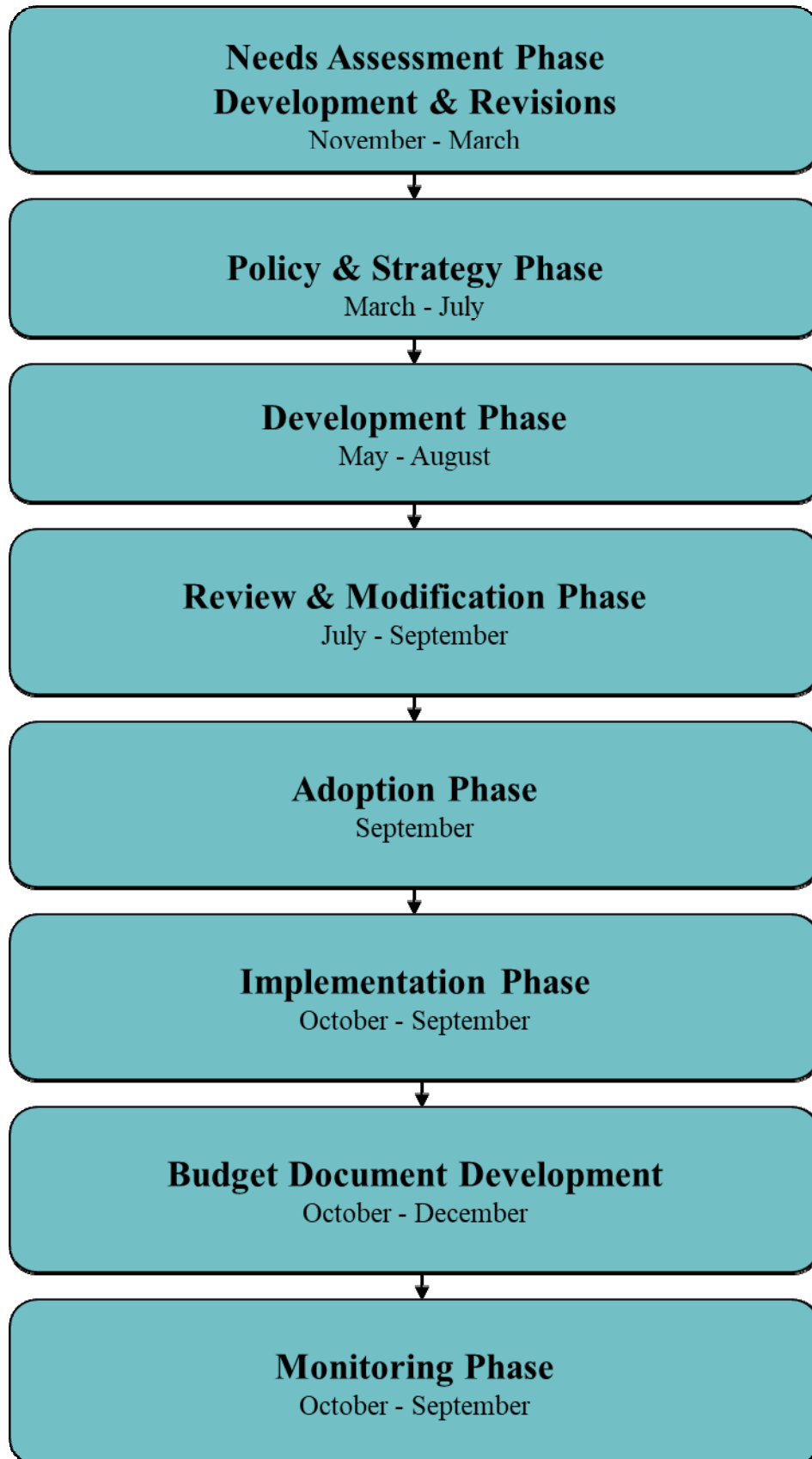
Debbie Gaffey
General Manager – Public Utilities



Tim McRoberts
Strategic Budget Officer

City of Brenham Organizational Chart





BUDGET ROLES AND RESPONSIBILITIES

Every staff member plays a role in the budgeting process, whether it is informative, implemental, administrative or evaluative. Ultimately, each director, up to and including the City Manager, is accountable to the City Council and citizens for the performance of departmental staff in meeting specific objectives.

Actual budget responsibility can be identified specifically as follows:

- **DEPARTMENT DIRECTORS** are responsible for preparing an estimate of remaining cost requirements for the current fiscal year, projecting the base budget requirements for the next fiscal year, preparing the department's Five-year Plan requests and developing other requests that change or revise the program.
- **DEPARTMENTAL ADMINISTRATIVE SUPPORT STAFF** serve as a vital communication link between the department and the budget staff. Support staff is responsible for coordinating and verifying information, ensuring supporting documentation is submitted, monitoring their departmental review process to meet deadlines, gathering performance measurement information, entering departmental budgets into the financial system and identifying problem areas throughout the budget process.
- **DIRECTORS AND THE CITY MANAGER** are responsible for reviewing historical performance, anticipating future problems and opportunities, considering alternative solutions and modifying and assembling their departmental data into a cohesive budget information package. Directors critically evaluate all requests, prioritize and submit a budget plan, which includes requests that support the City Council's priorities, the City Manager's work plan, administrative direction and the departmental mission and objectives. Directors evaluate performance measures to determine the effectiveness of individual divisions and departments.
- **BUDGET DIRECTOR AND THE BUDGET MANAGER** are responsible for preparing short and long-range revenue and expenditure forecasts, gathering and evaluating performance measures, calculating departmental budget targets, assisting departments by reviewing departmental budgets with department directors or staff, collating, analyzing and summarizing departmental requests and preparing budget review materials for the directors, City Manager and City Council.
- **THE CITY MANAGER'S** primary role is to implement the City Council's goals and objectives and recommend funding options. Other responsibilities include reviewing the city's financial and operational programs and formulating a city-wide proposed budget for presentation to the City Council.
- **THE CITY COUNCIL** is responsible for developing goals and objectives for the City, reviewing the City Manager's proposed budget and approving the tax rate and finalized budget.

BUDGET PHILOSOPHY

The budget is prepared from a conservative perspective with regard to estimated revenues and expenditures. Although historical comparisons and trends are very useful, current-year data and trends will take precedence over prior-year trends. Budgeting from a conservative perspective will result in revenues being anticipated either at or slightly above prior year levels, unless there are other known factors that may significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy or variations in weather should not adversely affect the City's financial condition.

Likewise, expenditures are also estimated conservatively (i.e., allowances are made for unanticipated expenditures). This method of conservative budgeting generally results in increases to the actual fund balance, compared to the estimated fund balance, since actual revenues historically exceed adopted revenues and actual expenditures are usually less than adopted expenditures.

BUDGET PROCESS

The budget process is a major factor in the development of the City of Brenham's overall strategic plan and affords individual departments the opportunity to reassess goals and objectives, evaluate programs using performance measurement data and develop strategies to accomplish them. Although the budget is reviewed by the City Council in July and August, with adoption in September, preparation of the budget begins at least six months prior, with fund balances projections, revenue and expenditure forecasts and departmental needs assessments. It is within this groundwork that departmental requests are made and subsequently reviewed.

The following summary provides a brief description of the various phases of the budget process.

➤ BUDGET CALENDAR

In January of each year, the Finance Department presents to the City Council a budget calendar for the upcoming budget year that contains the projected milestones and deadlines which the City must meet in the preparation, adoption, and administration of the budget.

➤ NEEDS ASSESSMENT PHASE

The Needs Assessment Phase is the foundation of assessing the current and projected operational needs of each department. City staff and City Council reviews occur during this phase to identify and prioritize the needs. Updates to the Five-year Plan normally occur during this period and are presented to the City Council early in the budget process to be used as a budget development guide throughout the year. Financial trend analysis is an integral part of Brenham's decision-making process that includes both short and long-range economic and financial forecasts. During this phase, strategic forecasting assumptions are made including changes in fund balance

projections, revenue, expenditures, compensation and cost adjustments. Preliminary assumptions result in the city's forecasted fiscal capacity and provide a balanced financial framework upon which operating and capital budget targets can be developed.

➤ **POLICY/STRATEGY DEVELOPMENT PHASE**

The City Council's goals and directives set the tone for the development of the budget. It is within this framework that directors will formulate their budget plans and identify and present key issues to the City Manager for review and discussion. The City Manager will in turn present to Council the key policy issues that will drive the direction of the budget.

➤ **DEVELOPMENT PHASE**

Based upon the City Council's priorities and strategic direction, departments develop program objectives and work plans for the budget period. The Budget Department submits prior year and year-to-date expenditures for departments to review. Base budgets are developed representing existing service levels and are adjusted for price changes, inflation and/or compensation adjustments. Staff is asked to evaluate programs and positions, review service level requirements and make decisions regarding new programs, increased or decreased staffing and changing resource allocation. Departments use the Strategic Plan to identify additional staffing requirements and obtain appropriate salary levels for each proposed new staff member. Projected expenditures that exceed the base budget must be submitted as a supplemental request and will be reviewed during the budget process. Many factors are considered during the budget development phase. A few factors considered are:

- Citizen needs and concerns
- State of the local, state and national economy
- Increased demand for City services
- Unfunded mandates
- Requirements of federal and state regulatory agencies

➤ **REVIEW AND MODIFICATION PHASE**

The Budget Director and Budget Manager review all budget submissions from individual departments to ensure each department has submitted accurate and concise data.

The Budget Director and City Manager schedule workshops with directors both individually and as a group. Budget requests and recommendations for each department are reviewed during this phase. New staffing, operational expenditures, revenue projections and capital requests are also reviewed to determine the overall resources available to fund departmental requests. The priorities and goals of the City

Council and City Manager are reviewed with individual departments to ensure that departmental budgets are a reflection of these priorities.

The Budget Director formally presents to the City Council the proposed annual operating budget in July. A copy of this proposed budget is filed with the City Secretary and is available for public inspection. The City Manager's proposed budget is a working document subject to numerous changes throughout July and August. The City Manager makes changes to the budget document during this time as new information becomes available (i.e., receipt of certified tax roll, computation of effective and rollback tax rates, determination of proposed tax rate, etc.) The City Council also makes changes to the proposed budget during their review process which takes the form of budget retreats, workshops and public hearings. Each budget retreat, workshop and public hearing is posted as a City Council agenda item. Notice of each public hearing is posted in the City's designated legal newspaper to notify the public of the date and time they will take place.

➤ **ADOPTION PHASE**

Although State law requires that the budget be adopted by September 30, the City Charter requires the City Council to adopt the budget at least ten (10) days prior to the beginning of the next fiscal year by a favorable majority vote of the full membership of the Council. If the City Council take no final action on or prior to such day, the current budget remains in force on a month-to-month basis until a new budget is adopted.

State law requires a public hearing on the budget and the proposed tax rate (if it exceeds the lower of the no-new-revenue tax rate or voter-approval rate) before adoption. Annual appropriated budgets are consistent with U.S. generally accepted accounting principles and are legally adopted for the General Fund, Utility Funds and appropriated Special Revenue Funds (i.e., BCDC, Hotel/Motel, etc.). Non-appropriated Special Revenue Fund budgets are not subject to adoption as expenditures in these funds are restricted by state law.

➤ **IMPLEMENTATION PHASE**

The budget is officially implemented at the beginning of the City's fiscal year which begins on October 1 and ends on September 30 the following year.

In September, after the City Council has approved the ordinance adopting the budget appropriations, the Budget Manager data enters the line-item budget into the City's financial system. The Budget Manager then reviews the information in the City's financial system to ensure the grand-total in each fund equals what was appropriated by the City Council in the ordinance.

After the Budget Manager enters the budget data into the City's financial system, the Budget Director and/or the Finance Director then ensures the line-item

entries are proofread by an independent party for accuracy to ensure that the grand-total in each fund equals what was appropriated by the City Council.

As a third review, each department is asked to carefully review the Current Budget section on their financial statement to ensure their department's budget has been entered correctly.

➤ **DOCUMENT DEVELOPMENT PHASE**

Upon adoption, the Budget Director manages the compilation of the annual operating budget and all supporting documents. Since the budgetary legal level of control is at the fund level, the annual operating budget approved by the City Council is the total amount appropriated for each fund. These total appropriations approved by Council are contained within a three to five page budget document.

Although the annual operating budget document itself consists of only three pages, there are substantial details supporting how the appropriations were calculated. After the budget is adopted by the City Council, the Budget Director compiles and publishes a formal budget document that serves as a policy document, a financial plan, an operations guide, and a communications device. This budget document consists not only of the approved budget but also a series of analyses and commentaries on revenues, expenditures and tax rates prepared by the City Manager, Budget Director and Budget Manager. This formal budget document is filed with the City Secretary and posted electronically to the City's website.

➤ **MONITORING PHASE**

Departments are accountable for budgetary controls throughout the fiscal year. Expenditure patterns are examined compared to budget plans and corrective actions taken if necessary during the fiscal year. The Budget Director and Budget Manager review the budgeted revenues, expenditures and current demographic, economic and financial trends monthly that may impact the City and plan a strategy to ensure the City's financial integrity. The City Council is also provided quarterly financial reports disclosing the City's actual revenue, expenditures and fund balance performance as compared to the budget plan.

BUDGET AMENDMENTS

The City Council may amend the budget by ordinance with a majority vote of the full membership of the City Council.

Budget amendments are posted in the financial software package by the Budget Manager.

➤ **LEGAL LEVEL OF CONTROL**

Expenditures may not exceed the legal level of control at the Fund level. The City Manager is authorized to transfer appropriations between departments.

TRANSFERS BETWEEN FUNDS

Non-budgeted transfers between funds shall be approved by the City Council by Ordinance. The City Council shall approve budget modifications resulting in a net increase in fund appropriations or the use of any use of contingency funds.

* * * * *

PROPOSED BUDGET CALENDAR - FISCAL YEAR 2023

FEBRUARY 2022						
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					

November 15 2021 - Kickoff 5 year Capital Plans

February 11 - 5 year Capital Plans due back to Budget Office

February 14-28 - Budget Office Compiles Capital Plan

MARCH 2022						
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		

March 11 - Kickoff 5 year Personnel Plans

APRIL 2022						
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

April 4 - Budget Process kicks off with RAE and Base Budget requests sent to Depts

April 8 - 5 year Personnel Plans due back to Budget Office

April 11-22 - Budget Office Compiles Personnel Plan

April 25-29 - 5 year plan Departmental Meetings with Budget Team

MAY 2022						
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				

May 1-13 - Budget Office creates final Proposed 5 year plan and supporting materials

May 16-17 - City Council Budget Retreat (5 year plan discussion)

May 20 - Base Budgets and RAE due back to Budget Office

JUNE 2022						
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		

June 6-10 - Departmental Budget Meetings with Budget Team (FY 22-23 Budget Discussions)

June 13-July 8 - Final FY 22-23 Proposed Budgets Compiled

JULY 2022						
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						

July 11 & 12 - Council Workshops

July 25 - Receive Certified Appraisal Values

July 26 - Council Workshop (If Needed)

AUGUST 2022						
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 4 - Council Meeting: Discuss tax rate, take record vote and schedule Public Hearings on the proposed tax rate

August 5 - Proposed Budget filed with City Secretary and put on City's website

August 16 - Notice of Public Hearing on Proposed Budget published

August 23 - Notice of Public Hearing on Proposed Property Tax Rate published (website 19th)

SEPTEMBER 2022						
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	

September 1 - Council Meeting: Public Hearing on the Budget; Budget Adoption (1st reading)

Ratify Property Tax Increase in Budget, Public Hearing on Tax Rate, Adopt Tax Rate (1st Reading)

September 15 - Council Meeting: Second Reading of Ordinances to Adopt the Tax Rate & Budget

September 16 - Statement on tax rate published on City's website

OCTOBER 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8

October 1 - 2023 Fiscal Year Budget begins

*All public hearings and advertisements for public hearings are subject to change based on the proposed tax rate and the specific requirements for each rate as it relates to the voter-approval tax rate (above, below, same as)

Readers 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.

			CAFR	BUDGET	
PRIMARY GOVERNMENT	GOVERNMENTAL FUNDS	GENERAL FUND	101 GENERAL FUND (MAIN OPERATING FUND)	MODIFIED ACCRUAL	MODIFIED ACCRUAL W/ACCEPTIONS*
			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)				
	DEBT SERVICE		118 DEBT SERVICE FUND		
OTHER GOVERNMENTAL FUNDS	SPECIAL REVENUE FUNDS	109 HOTEL/MOTEL FUND			
		110 HOTEL/MOTEL FUND COUNTY			
		215 AIRPORT FUND			
229 CRIMINAL LAW ENFORCEMENT FUND					
233 COURTS SECURITY/TECHNOLOGY FUND					
301 TIRZ NO 1 FUND					
CAPITAL PROJECT FUNDS	203 AIRPORT CAPITAL IMPROVEMENTS FUND				
	217 2017 CAPITAL PROJECTS FUND				
	234 PARKS CAPITAL IMPROVEMENTS FUND				
	237 STREETS/DRAINAGE FUND				
BUSINESS-TYPE FUNDS	ENTERPRISE FUNDS	102 ELECTRIC FUND	ACCRUAL	ACCRUAL W/ACCEPTIONS*	
		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					
INTERNAL SERVICE FUNDS	220 CENTRAL FLEET FUND				
	240 VERF FUND				
	500 WORKERS COMP FUND				
COMPONENT UNIT	BRENHAM COMMUNITY DEVELOPMENT CORPORATON	250 BCDC	MODIFIED ACCRUAL	MODIFIED ACCRUAL W/ACCEPTIONS*	
		252 BCDC CAPITAL PROJECTS FUND			

*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.



Budget Summary

**CITY OF BRENHAM
FY22-23 ADOPTED BUDGET
COMBINED FUND SUMMARY**

IN \$	TOTAL GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	BCDC	TOTAL
BEGINNING FUND BALANCE	6,955,037	662,388	684,227	4,470,299	16,582,376	854,668	3,661,653	33,870,648
TOTAL REVENUES	19,721,681	2,876,585	856,000	3,503,114	44,684,121	375,934	2,961,315	74,978,750
TOTAL EXPENDITURES	23,575,838	2,877,061	42,352	10,730,752	43,991,023	287,234	2,879,564	84,383,824
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	3,909,824	-	-	107,500	715,719	-	-	4,733,043
TRANSFERS OUT	(265,456)	-	(645,000)	-	(3,574,808)	(275,000)	-	(4,760,264)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	(2,004,062)	(2,004,062)
DEBT PROCEEDS	-	-	-	10,000,000	303,692	-	-	10,303,692
TOTAL OTHER FINANCING SOURCES (USES)	3,644,368	-	(645,000)	10,107,500	(2,555,397)	(275,000)	(2,004,062)	8,272,409
CHANGE IN FUND BALANCE	(209,789)	(476)	168,648	2,879,862	(1,862,299)	(186,300)	(1,922,311)	(1,132,665)
ENDING FUND BALANCE	6,745,248	661,912	852,875	7,350,161	14,720,077	668,368	1,739,342	32,737,983

CITY OF BRENHAM
 FY22-23 ADOPTED BUDGET
 COMBINED FUND SUMMARY - GENERAL FUND

IN \$	FUND 101 GENERAL GOVT	FUND 215 AIRPORT	FUND 222 POLICE DEPT GRANTS	FUND 225 PD EQUIP FUND	FUND 226 PUBLIC SAFETY TRAINING FUND	FUND 227 PUBLIC FEMA FUND	FUND 232 DONATIONS FUND	FUND 235 FIRE DEPT GRANTS FUND	FUND 236 NON- ROUTINE FUND	FUND 249 TOURISM & MKTING	TOTAL
BEGINNING FUND BALANCE	6,247,094	-	-	-	8,627	-	390,394	-	97,099	211,823	6,955,037
TOTAL REVENUES	18,210,381	975,000	5,000	3,000	2,750	-	91,500	2,500	-	431,550	19,721,681
TOTAL EXPENDITURES	21,152,793	1,107,273	5,000	3,000	5,000	-	87,750	2,500	66,263	1,146,259	23,575,838
OTHER FINANCING SOURCES (USES)											
TRANSFERS IN	3,207,868	131,956	-	-	-	-	-	-	-	570,000	3,909,824
TRANSFERS OUT	(265,456)	-	-	-	-	-	-	-	-	-	(265,456)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,942,412	131,956	-	-	-	-	-	-	-	570,000	3,644,368
CHANGE IN FUND BALANCE	-	(317)	-	-	(2,250)	-	3,750	-	(66,263)	(144,709)	(209,789)
ENDING FUND BALANCE	6,247,094	(317)	-	-	6,377	-	394,144	-	30,836	67,114	6,745,248

**CITY OF BRENHAM
 FY22-23 ADOPTED BUDGET
 COMBINED FUND SUMMARY - DEBT SERVICE FUND**

**FUND 118
 DEBT
 SERVICE
 FUND**

IN \$	
BEGINNING FUND BALANCE (WORKING CAP)	662,388
TOTAL REVENUES	2,876,585
TOTAL EXPENDITURES	2,877,061
OTHER FINANCING SOURCES (USES)	
TRANSFERS IN	
TRANSFERS OUT	
PAYMENT TO PRIMARY GOVERNMENT	
DEBT PROCEEDS	
TOTAL OTHER FINANCING SOURCES (USES)	- - - -
CHANGE IN FUND BALANCE	476
ENDING FUND BALANCE	661,912

**CITY OF BRENHAM
 FY22-23 ADOPTED BUDGET
 COMBINED FUND SUMMARY - SPECIAL REVENUE FUNDS**

IN \$	FUND 109 HOTEL/MOTEL FUND	FUND 229 CRIMINAL LAW ENFORCE	FUND 233 COURTS SECURITY/ TECH	FUND 260 BRENHAM COMMUNITY PROJECTS	TOTAL SPECIAL REVENUE FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	555,595	57,860	69,777	995	684,227
TOTAL REVENUES	801,200	10,350	44,450	-	856,000
TOTAL EXPENDITURES	15,504	7,320	19,528	-	42,352
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(630,000)	-	(15,000)	-	(645,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(630,000)	-	(15,000)	-	(645,000)
CHANGE IN FUND BALANCE	155,696	3,030	9,922	-	168,648
ENDING FUND BALANCE	711,291	60,890	79,699	995	852,875

**CITY OF BRENHAM
 FY22-23 ADOPTED BUDGET
 COMBINED FUND SUMMARY - CAPITAL PROJECT FUNDS**

	FUND 203 AIRPORT CAPITAL	FUND 217 2017 CAPITAL PROJECTS	FUND 234 PARKS CAPITAL PROJECTS	FUND 237 STREETS CAPITAL PROJECTS	FUND 270 GEN GOVT CAPITAL PROJECTS 2021	FUND 301 TIRZ NO 1 FUND	TOTAL CAPITAL PROJECT FUNDS
IN \$							
BEGINNING FUND BALANCE (WORKING CAP)	151	496,868	48,223	2,134,333	1,404,481	386,243	4,470,299
TOTAL REVENUES	974,625	500	1,936,990	3,000	10,000	577,999	3,503,114
TOTAL EXPENDITURES	1,082,125	497,368	1,940,022	5,137,333	2,003,904	70,000	10,730,752
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	107,500	-	-	-	-	-	107,500
TRANSFERS OUT	-	-	-	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	3,000,000	7,000,000	-	10,000,000
TOTAL OTHER FINANCING SOURCES (USES)	107,500	-	-	3,000,000	7,000,000	-	10,107,500
CHANGE IN FUND BALANCE	-	(496,868)	(3,032)	(2,134,333)	5,006,096	507,999	2,879,862
ENDING FUND BALANCE	151	-	45,191	-	6,410,577	894,242	7,350,161

**CITY OF BRENHAM
 FY22-23 PROPOSED BUDGET
 COMBINED FUND SUMMARY - ENTERPRISE FUNDS**

IN \$	FUND 102/122/132 ELECTRIC	FUND 103/123 GAS	FUND 104/134 WATER	FUND 105/135 WASTE- WATER	FUND 106 SANITATION	FUND 107/137 DRAINAGE	TOTAL ENTERPRISE FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	9,921,101	1,126,629	1,171,748	2,603,310	487,455	1,272,133	16,582,376
TOTAL REVENUES	24,477,963	6,007,117	6,397,136	4,842,844	2,271,291	687,770	44,684,121
TOTAL EXPENDITURES	23,651,127	5,504,437	5,953,083	6,103,409	2,091,067	687,900	43,991,023
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	682,113	5,515	19,079	9,012	-	-	715,719
TRANSFERS OUT	(1,776,332)	(525,711)	(562,748)	(398,260)	(311,757)	-	(3,574,808)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT/NOTE PROCEEDS BAL SHEET ONLY	303,692	-	-	-	-	-	303,692
TOTAL OTHER FINANCING SOURCES (USES)	(790,527)	(520,196)	(543,669)	(389,248)	(311,757)	-	(2,555,397)
CHANGE IN FUND BALANCE	36,309	(17,516)	(99,616)	(1,649,813)	(131,533)	(130)	(1,862,299)
ENDING FUND BALANCE (WORKING CAPITAL)	9,957,410	1,109,113	1,072,132	953,497	355,922	1,272,003	14,720,077

**CITY OF BRENHAM
 FY22-23 ADOPTED BUDGET
 COMBINED FUND SUMMARY - INTERNAL SERVICE FUNDS**

IN \$	FUND 220 CENTRAL FLEET	FUND 240 VERF	FUND 500 WORKERS COMP	TOTAL INTERNAL SERVICE FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	418,847	38,292	397,529	854,668
TOTAL REVENUES	70,600	119,594	185,740	375,934
TOTAL EXPENDITURES	44,440	119,594	123,200	287,234
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	(275,000)	(275,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-
DEBT PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(275,000)	(275,000)
CHANGE IN FUND BALANCE	26,160	-	(212,460)	(186,300)
ENDING FUND BALANCE	445,007	38,292	185,069	668,368

**CITY OF BRENHAM
FY22-23 ADOPTED BUDGET
COMBINED FUND SUMMARY - BCDC FUNDS**

IN \$	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
BEGINNING FUND BALANCE (WORKING CAP)	2,546,275	1,115,378	3,661,653
TOTAL REVENUES	2,208,315	753,000	2,961,315
TOTAL EXPENDITURES	1,011,186	1,868,378	2,879,564
OTHER FINANCING SOURCES (USES)			
TRANSFERS IN	-	-	-
TRANSFERS OUT	(1,859,662)	-	(1,859,662)
PAYMENT TO PRIMARY GOVERNMENT	(144,400)	-	(144,400)
DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,004,062)	-	(2,004,062)
CHANGE IN FUND BALANCE	(806,933)	(1,115,378)	(1,922,311)
ENDING FUND BALANCE	1,739,342	-	1,739,342



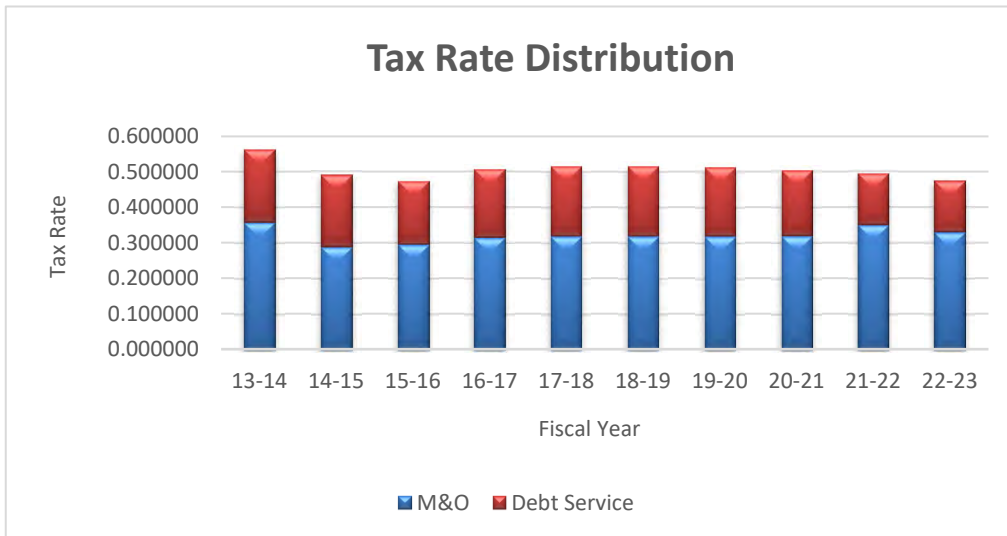
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Analysis By Illustration

ANALYSIS BY ILLUSTRATION

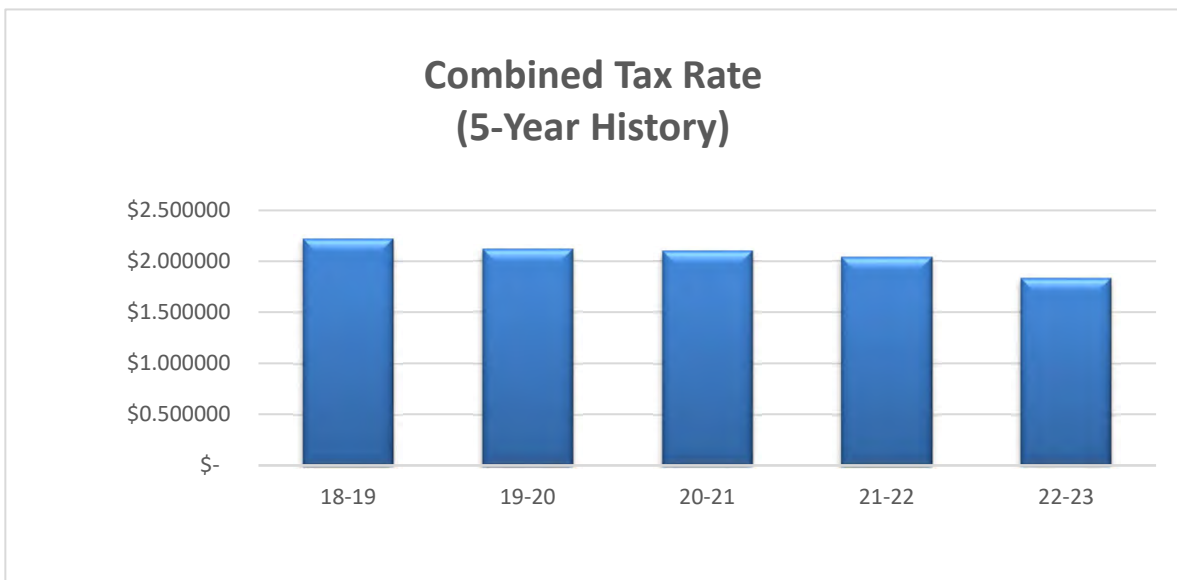
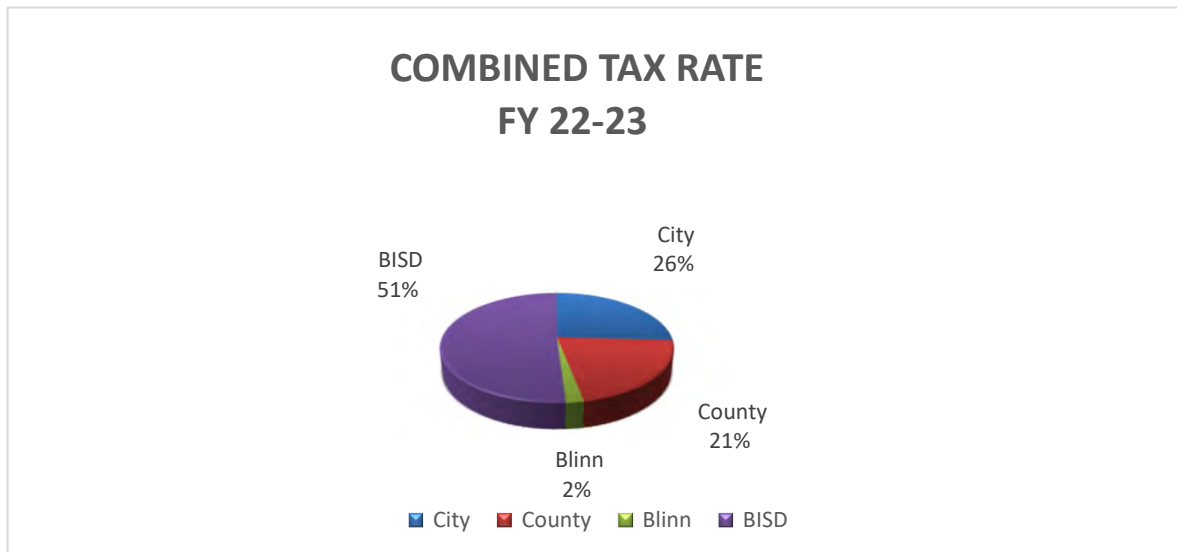
AD VALOREM TAX RATE 10-YEAR HISTORY					
Fiscal Year	Maintenance and Operations (M&O)	Debt Service (I&S)	Total Tax Rate	% Change from Prior Year	Debt % of Tax Rate
13-14	0.357900	0.205300	\$ 0.563200	4%	36%
14-15	0.289000	0.202200	\$ 0.491200	-13%	41%
15-16	0.295000	0.178100	\$ 0.473100	-4%	38%
16-17	0.315000	0.192000	\$ 0.507000	7%	38%
17-18	0.320000	0.197000	\$ 0.517000	2%	38%
18-19	0.320000	0.197000	\$ 0.517000	0%	38%
19-20	0.320000	0.194000	\$ 0.514000	-1%	38%
20-21	0.320000	0.184000	\$ 0.504000	-2%	37%
21-22	0.350000	0.144000	\$ 0.494000	-2%	29%
22-23	0.329700	0.144000	\$ 0.473700	-4%	30%



ANALYSIS BY ILLUSTRATION

FIVE YEAR HISTORY OF COMBINED TAX RATE					
	18-19	19-20	20-21	21-22	22-23
City of Brenham	\$ 0.517000	\$ 0.514000	\$ 0.504000	\$ 0.494000	\$ 0.473700
Washington County *	\$ 0.517100	\$ 0.495000	\$ 0.495000	\$ 0.503200	\$ 0.386000
Blinn College	\$ 0.060100	\$ 0.056000	\$ 0.056000	\$ 0.051300	\$ 0.037700
Brenham ISD	\$ 1.125000	\$ 1.050000	\$ 1.045800	\$ 0.988400	\$ 0.934600
Total Combined Rate	\$ 2.219200	\$ 2.115000	\$ 2.100800	\$ 2.036900	\$ 1.832000

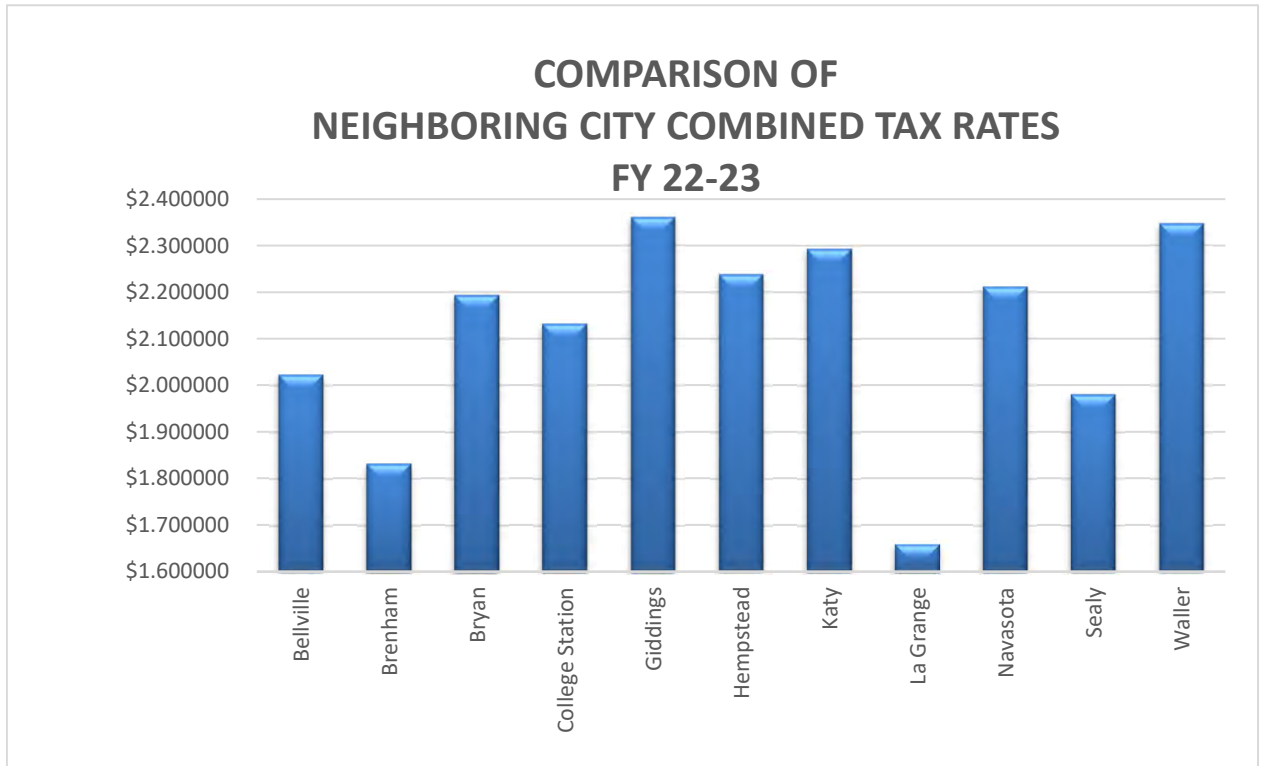
* The Washington County tax rate includes a Farm Market Road tax assessment



ANALYSIS BY ILLUSTRATION

**COMPARISON OF NEIGHBORING CITIES
COMBINED CITY TAX RATES
FY 2022-2023**

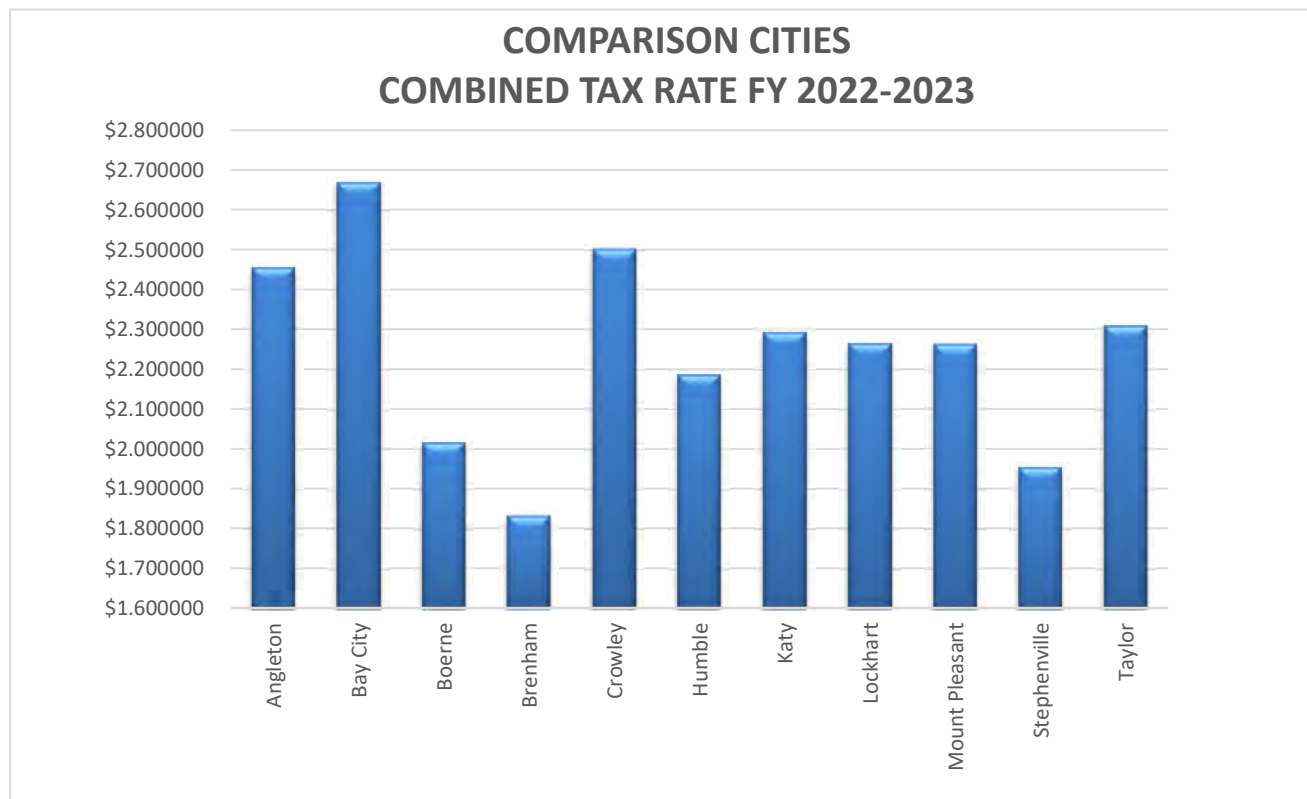
Taxing Entity	City Ad Valorem	County	School District	Other	Total Combined Rate
Bellville	\$ 0.302000	\$ 0.486294	\$ 1.135200	\$ 0.100157	\$ 2.023651
Brenham	\$ 0.473700	\$ 0.386000	\$ 0.934600	\$ 0.037700	\$ 1.832000
Bryan	\$ 0.624000	\$ 0.429411	\$ 1.139600		\$ 2.193011
College Station	\$ 0.524613	\$ 0.429411	\$ 1.178100		\$ 2.132124
Giddings	\$ 0.518800	\$ 0.604000	\$ 1.138500	\$ 0.098700	\$ 2.360000
Hempstead	\$ 0.552573	\$ 0.548445	\$ 1.136700		\$ 2.237718
Katy	\$ 0.440000	\$ 0.548445	\$ 1.304800		\$ 2.293245
La Grange	\$ 0.199530	\$ 0.442190	\$ 1.017100		\$ 1.658820
Navasota	\$ 0.556000	\$ 0.480000	\$ 1.175090		\$ 2.211090
Sealy	\$ 0.352190	\$ 0.486294	\$ 1.142100		\$ 1.980584
Waller	\$ 0.503200	\$ 0.548445	\$ 1.294600		\$ 2.346245



ANALYSIS BY ILLUSTRATION

**COMPARISON CITIES
COMBINED TAX RATES
FY 2022-2023**

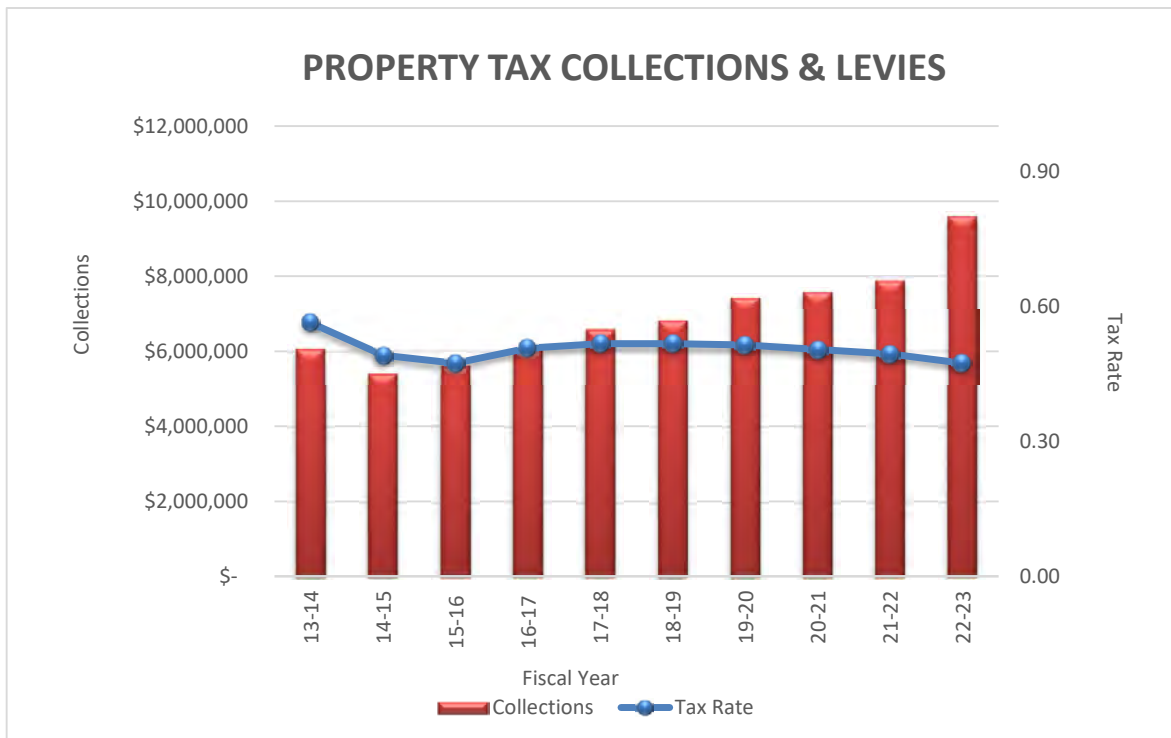
City	City Ad Valorem Tax Rate		County Tax Rate	School District Tax Rate	Other Tax Rates	Total Combined Rate
	M&O	I&S				
Angleton	\$ 0.618760	\$ -	\$ 0.341106	\$ 1.229600	\$ 0.265943	\$ 2.455409
Bay City	\$ 0.480750	\$ 0.154250	\$ 0.385320	\$ 1.260000	\$ 0.390040	\$ 2.670360
Boerne	\$ 0.392000	\$ 0.059000	\$ 0.387700	\$ 1.178600		\$ 2.017300
Brenham	\$ 0.329700	\$ 0.144000	\$ 0.386000	\$ 0.934600	\$ 0.037700	\$ 1.832000
Crowley	\$ 0.499736	\$ 0.145467	\$ 0.415000	\$ 1.442900		\$ 2.503103
Humble	\$ 0.251580	\$ -	\$ 0.343730	\$ 1.292900	\$ 0.299550	\$ 2.187760
Katy	\$ 0.362312	\$ 0.077688	\$ 0.548445	\$ 1.304800		\$ 2.293245
Lockhart	\$ 0.450400	\$ 0.150200	\$ 0.553200	\$ 1.112300		\$ 2.266100
Mount Pleasant	\$ 0.264305	\$ 0.095980	\$ 0.426300	\$ 1.159200	\$ 0.316896	\$ 2.262681
Stephenville	\$ 0.381200	\$ 0.014600	\$ 0.411900	\$ 1.147400		\$ 1.955100
Taylor	\$ 0.453380	\$ 0.195573	\$ 0.375608	\$ 1.285400		\$ 2.309961



ANALYSIS BY ILLUSTRATION

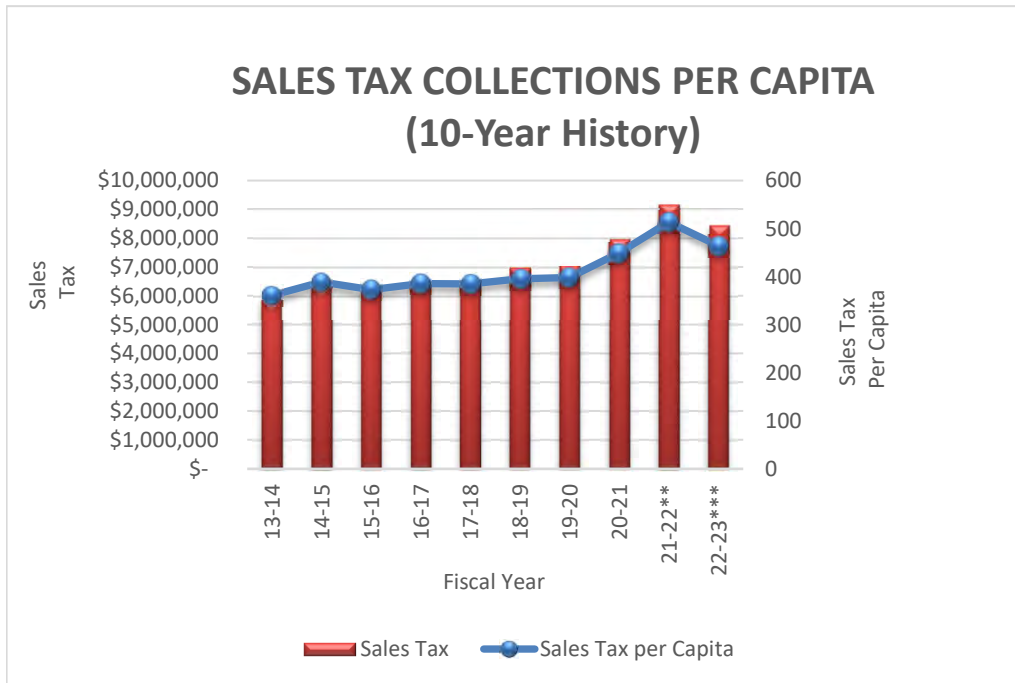
PROPERTY VALUATIONS & TAX COLLECTIONS 10-YEAR HISTORY						
Fiscal Year	Taxable Value	Tax Rate per \$100 Taxable Value	Tax Levy Assessed	Tax Levy Current Collections	Percent of Current Levy	Delinquent Tax Collections
13-14	\$ 1,080,568,292	\$ 0.563200	\$ 6,085,761	\$ 6,064,113	99.6%	\$ 61,312
14-15	\$ 1,102,575,469	\$ 0.491200	\$ 5,415,851	\$ 5,408,576	99.9%	\$ 48,569
15-16	\$ 1,188,742,237	\$ 0.473100	\$ 5,623,940	\$ 5,610,698	99.8%	\$ 67,978
16-17	\$ 1,198,049,873	\$ 0.507000	\$ 6,074,113	\$ 6,036,239	99.4%	\$ 54,304
17-18	\$ 1,268,819,218	\$ 0.517000	\$ 6,559,795	\$ 6,584,400	100.4%	\$ 72,182
18-19	\$ 1,328,029,691	\$ 0.517000	\$ 6,865,914	\$ 6,813,110	99.2%	\$ 68,957
19-20	\$ 1,454,612,209	\$ 0.514000	\$ 7,476,707	\$ 7,437,245	99.5%	\$ 69,835
20-21	\$ 1,508,964,346	\$ 0.504000	\$ 7,605,180	\$ 7,587,771	99.8%	\$ 62,513
21-22	\$ 1,627,640,640	\$ 0.494000	\$ 8,040,545	\$ 7,887,281	98.1%	\$ 79,264
22-23	\$ 2,046,015,325	\$ 0.473700	\$ 9,691,975	\$ 9,595,055	99.0%	\$ 66,363

Net Taxable Values include TIRZ Values
22-23 figures as budgeted



ANALYSIS BY ILLUSTRATION

SALES TAX COLLECTIONS* PER CAPITA 10-YEAR HISTORY				
Fiscal Year	Population	Sales Tax Collected*	Sales Tax Per Capita	
13-14	16,231	\$ 5,854,868	\$ 361	
14-15	16,319	\$ 6,337,765	\$ 388	
15-16	16,668	\$ 6,205,268	\$ 372	
16-17	16,722	\$ 6,439,892	\$ 385	
17-18	16,819	\$ 6,467,403	\$ 385	
18-19	17,592	\$ 6,956,634	\$ 395	
19-20	17,647	\$ 7,021,609	\$ 398	
20-21	17,736	\$ 7,965,560	\$ 449	
21-22**	17,848	\$ 9,156,878	\$ 513	
22-23***	18,200	\$ 8,445,595	\$ 464	

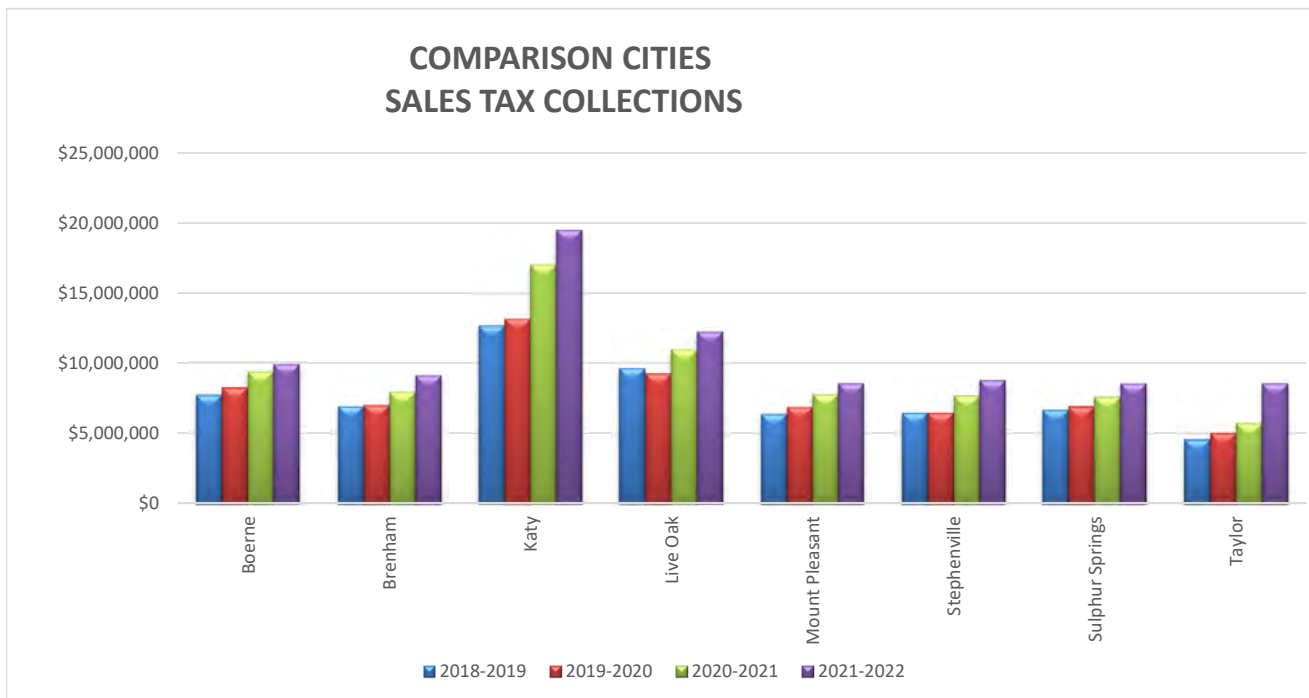


Sales Tax Collections have risen and declined over the last ten years. Spikes of sales tax collections are attributed to one-time large construction projects. The City is continuing to pursue quality commercial and retail development in order to expand the sales tax base. Sales tax represents 35% of the total General Fund revenues used towards maintenance & operational expenses.

* Sales tax collections for General Fund & BCDC
 ** Unaudited Data - Information is Subject to Change
 *** As budgeted

ANALYSIS BY ILLUSTRATION

COMPARISON CITIES SALES TAX COLLECTIONS						
CITY	2018-2019	2019-2020	2020-2021	2021-2022	% Change from Prior Year	% Four-year Growth
Boerne	\$ 7,706,642	\$ 8,237,123	\$ 9,369,231	\$ 9,872,882	5.38%	28.11%
Brenham	\$ 6,956,634	\$ 7,021,609	\$ 7,965,560	\$ 9,156,878	14.96%	31.63%
Katy	\$ 12,669,724	\$ 13,149,498	\$ 17,009,496	\$ 19,474,691	14.49%	53.71%
Live Oak	\$ 9,632,085	\$ 9,259,385	\$ 10,945,900	\$ 12,244,640	11.87%	27.12%
Mount Pleasant	\$ 6,353,221	\$ 6,869,934	\$ 7,760,659	\$ 8,537,514	10.01%	34.38%
Stephenville	\$ 6,483,947	\$ 6,480,934	\$ 7,718,425	\$ 8,795,271	13.95%	35.65%
Sulphur Springs	\$ 6,676,969	\$ 6,926,757	\$ 7,615,724	\$ 8,571,384	12.55%	28.37%
Taylor	\$ 4,552,879	\$ 5,018,740	\$ 5,725,894	\$ 8,541,170	49.17%	87.60%



Note: Brenham Sales Tax figures include Community Development Sales Tax collections (BCDC)

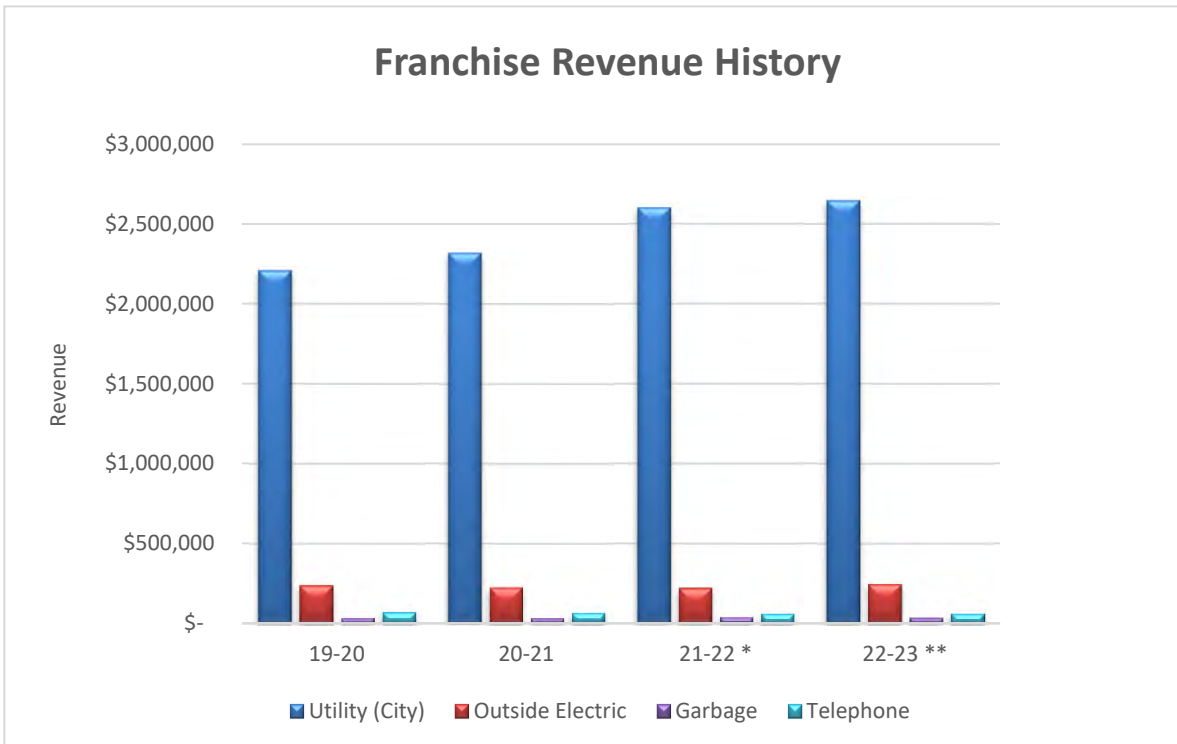
Note: All Sales Tax figures are by fiscal year (October 1 through September 30)

ANALYSIS BY ILLUSTRATION

FRANCHISE REVENUE HISTORY					
Franchise Type	ACTUAL 19-20	ACTUAL 20-21	ACTUAL 21-22	ADOPTED 22-23	21-22 % of Total
Utility (City)	\$ 2,209,133	\$ 2,321,270	\$ 2,603,408	\$ 2,646,391	88%
Outside Electric	\$ 239,977	\$ 227,067	\$ 223,105	\$ 248,607	8%
Garbage	\$ 35,932	\$ 34,780	\$ 41,820	\$ 36,385	1%
Telephone	\$ 71,376	\$ 66,890	\$ 61,657	\$ 61,999	2%
Total	\$ 2,556,418	\$ 2,650,007	\$ 2,929,990	\$ 2,993,382	100.00%

Total General Fund Revenue	\$ 14,865,300	\$ 16,258,502	\$ 17,907,580	\$ 18,071,083
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Franchise Revenue as % of Total General Fund Revenue	17%	16%	16%	17%
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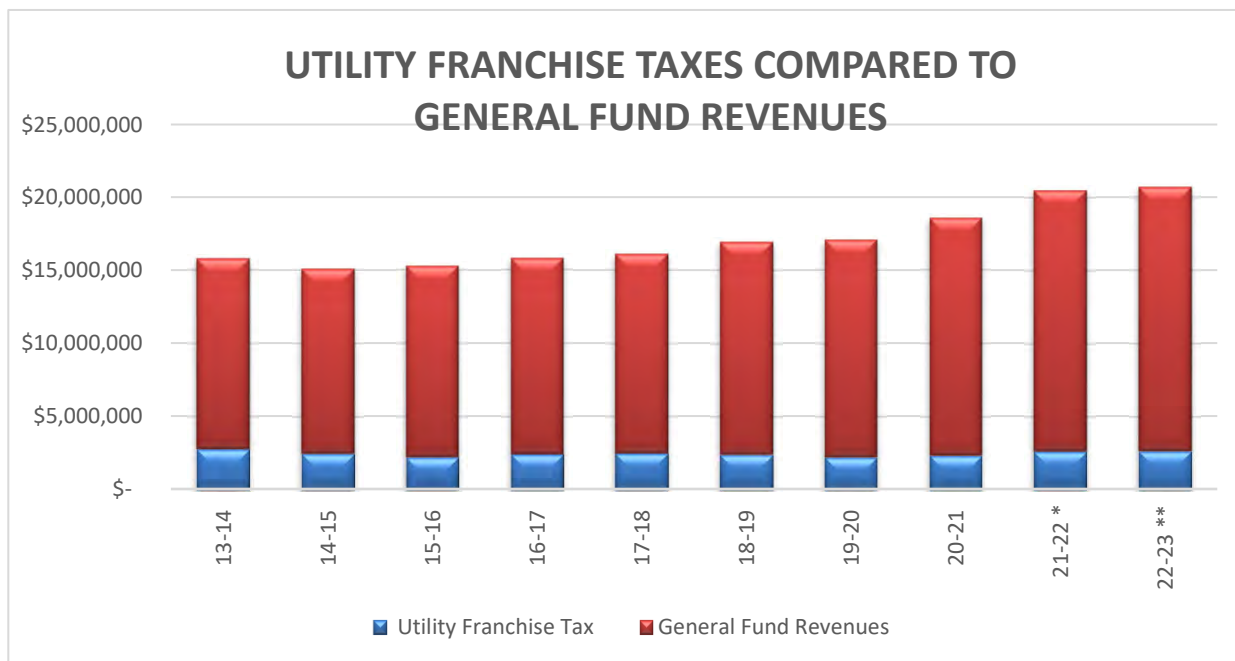


* Unaudited Data - Information is Subject to Change

** As budgeted

ANALYSIS BY ILLUSTRATION

UTILITY FRANCHISE TAX 10-YEAR HISTORY			
Fiscal Year	GF Revenue	Utility Franchise	% of Total GF Revenue
13-14	\$ 12,998,845	\$ 2,772,583	21%
14-15	\$ 12,647,861	\$ 2,452,581	19%
15-16	\$ 13,066,081	\$ 2,212,683	17%
16-17	\$ 13,407,427	\$ 2,407,166	18%
17-18	\$ 13,620,962	\$ 2,492,429	18%
18-19	\$ 14,565,638	\$ 2,386,756	16%
19-20	\$ 14,865,300	\$ 2,209,133	15%
20-21	\$ 16,258,502	\$ 2,321,270	14%
21-22 *	\$ 17,907,580	\$ 2,603,408	15%
22-23 **	\$ 18,071,083	\$ 2,646,391	15%

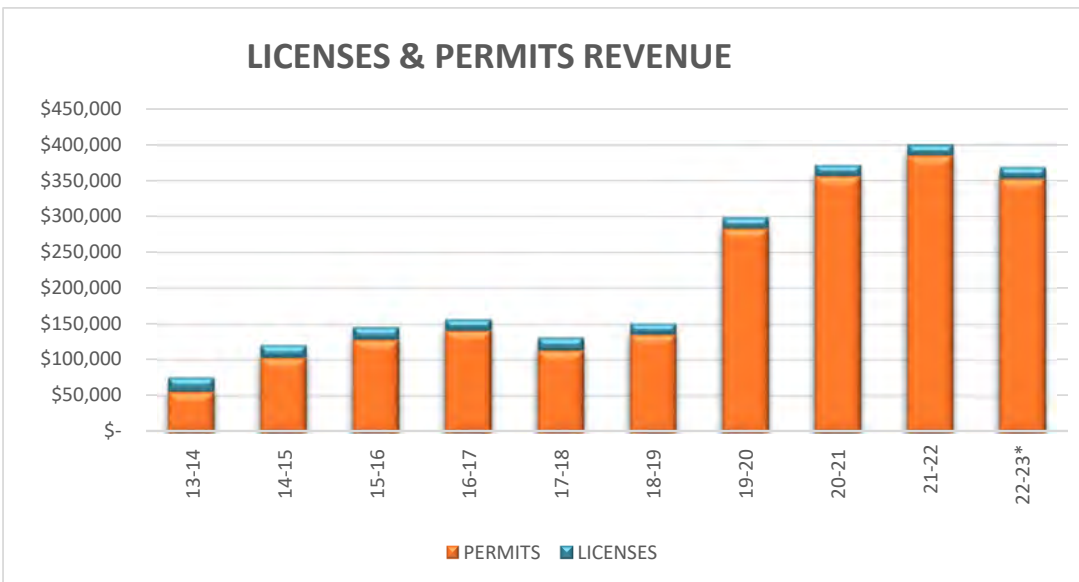


* Unaudited Data - Information is Subject to Change

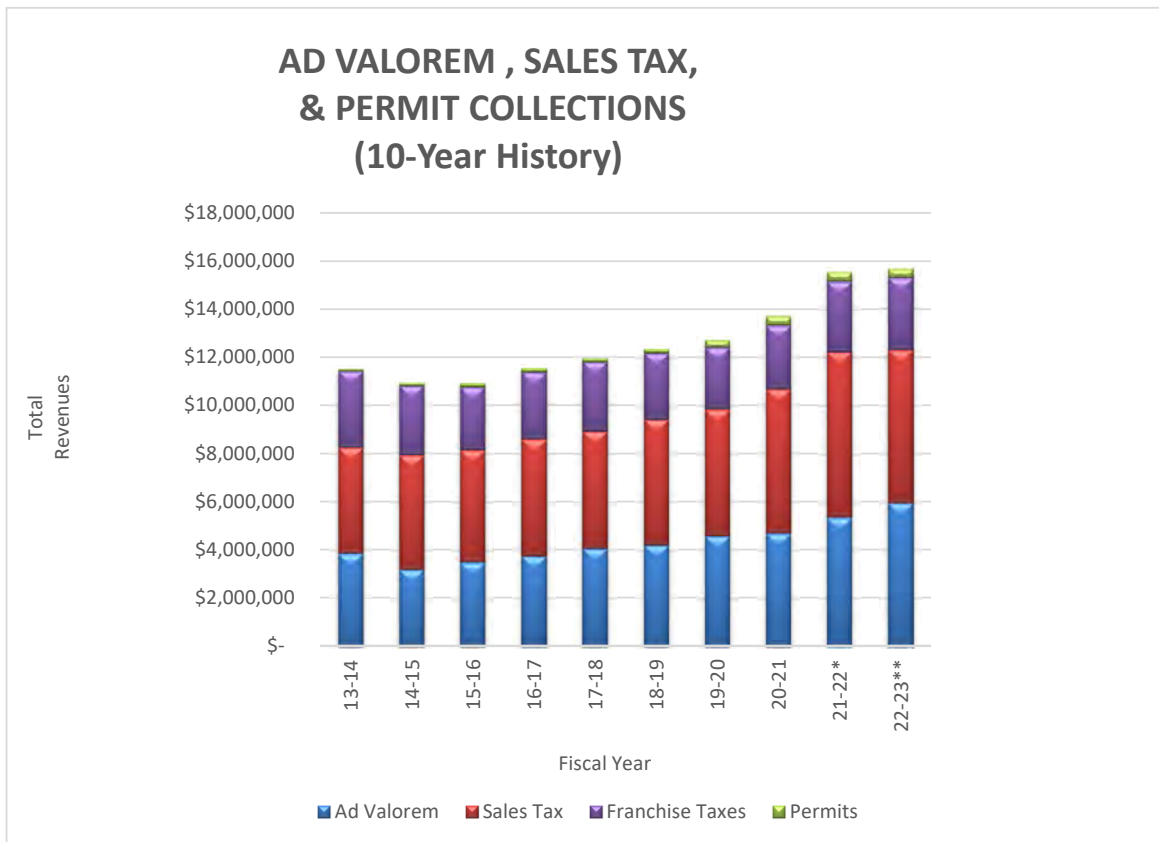
** As budgeted

LICENSES & PERMITS 10-YEAR HISTORY				
Fiscal Year	Licenses	Permits	Total	Percent Change
13-14	\$ 20,060	\$ 56,319	\$ 76,379	28%
14-15	\$ 17,485	\$ 103,591	\$ 121,076	59%
15-16	\$ 17,603	\$ 128,726	\$ 146,329	21%
16-17	\$ 15,294	\$ 141,834	\$ 157,128	7%
17-18	\$ 17,902	\$ 114,231	\$ 132,133	-16%
18-19	\$ 15,036	\$ 136,357	\$ 151,393	15%
19-20	\$ 15,273	\$ 283,433	\$ 298,706	97%
20-21	\$ 15,055	\$ 356,662	\$ 371,717	24%
21-22	\$ 15,275	\$ 385,067	\$ 400,342	8%
22-23*	\$ 16,044	\$ 352,895	\$ 368,939	-8%

*As Budgeted



GENERAL FUND AD VALOREM, SALES TAX & PERMIT COLLECTIONS						
Fiscal Year	Sales Tax Collected	Ad Valorem Collections (M&O)	Franchise Taxes	Licenses & Permits Collected	Total Sales Tax, Ad Valorem Franchise & Permit Revenues	% of Total GF Revenue
13-14	\$ 4,391,151	\$ 3,854,144	\$ 3,164,297	\$ 76,379	\$ 11,485,971	88%
14-15	\$ 4,753,324	\$ 3,185,640	\$ 2,874,901	\$ 121,076	\$ 10,934,941	86%
15-16	\$ 4,653,951	\$ 3,498,339	\$ 2,622,743	\$ 146,329	\$ 10,921,362	84%
16-17	\$ 4,829,919	\$ 3,750,370	\$ 2,779,897	\$ 157,128	\$ 11,517,314	86%
17-18	\$ 4,850,552	\$ 4,075,633	\$ 2,869,974	\$ 132,133	\$ 11,928,293	88%
18-19	\$ 5,217,475	\$ 4,217,141	\$ 2,757,216	\$ 151,393	\$ 12,343,224	85%
19-20	\$ 5,266,207	\$ 4,584,798	\$ 2,556,418	\$ 298,706	\$ 12,706,129	85%
20-21	\$ 5,974,170	\$ 4,699,836	\$ 2,650,007	\$ 371,717	\$ 13,695,730	84%
21-22*	\$ 6,867,658	\$ 5,358,826	\$ 2,929,990	\$ 400,342	\$ 15,556,816	87%
22-23**	\$ 6,346,697	\$ 5,950,153	\$ 2,993,382	\$ 368,939	\$ 15,659,171	87%



* Unaudited Data - Information Subject to Change

** As budgeted



Long-range Planning

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 was 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.

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.

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
- 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

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)

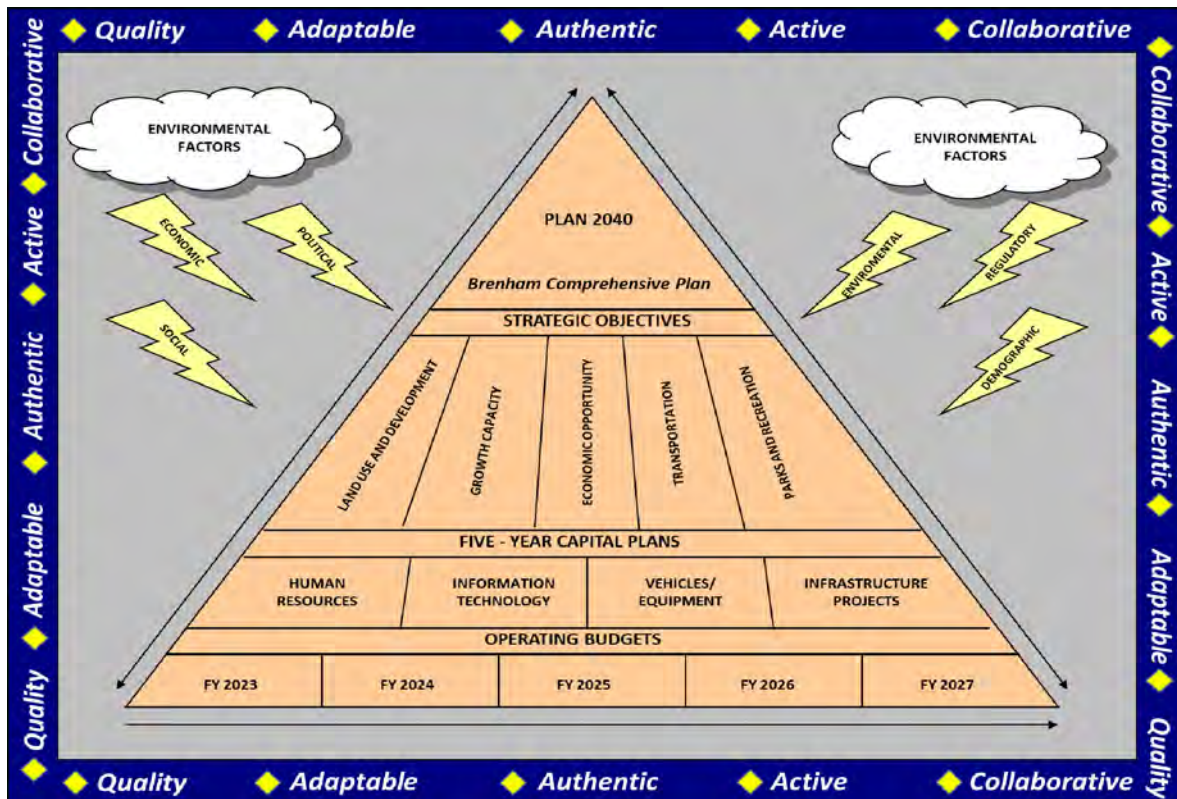
Parks and Recreation Brenham offers well utilized parks and recreation facilities, that in addition to its historic assets and cultural facilities, contribute to the livability of Brenham.

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 five-year Capital Plan is updated first and includes an O&M impact assessment on future operating budgets. Results are presented at a pre-budget workshop where Council provides guidance to staff with regards to funding preferences and project priorities. The first year of capital expenditures from this plan and related O&M changes are incorporated into the new operating budget.





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5-Year Plans



PERSONNEL REQUEST SUMMARY

								FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5-YR TOTAL	
FUND	REQUESTING DEPT #	REQUESTING DEPT NAME	REQUEST ID#	PROPOSED JOB TITLE	FIRST FISCAL YEAR REQUESTED	QUANTITY	FTE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	
101	049	MARKETING & PUBLIC RELATIONS	23-049-001	FT MAINTENANCE TECHNICIAN SPLIT 50/50 BETWEEN 049/100	22-23	0.5	0.5	\$ 28,238	\$ 29,436	\$ 30,707	\$ 32,057	\$ 33,493	\$ 153,932	
MARKETING & PUBLIC RELATIONS TOTAL								0.5	\$ 28,238	\$ 29,436	\$ 30,707	\$ 32,057	\$ 33,493	\$ 153,932
101	122	DEVELOPMENT SERVICES	23-122-001	PERMIT TECHNICIAN (reclass from PT position)	23-24	1	0.5	\$ -	\$ 36,241	\$ 38,071	\$ 40,030	\$ 42,130	\$ 156,472	
DEVELOPMENT SERVICES TOTAL								0.5	\$ -	\$ 36,241	\$ 38,071	\$ 40,030	\$ 42,130	\$ 156,472
101	123	HUMAN RESOURCES	23-123-001	HR ASSISTANT (reclass from PT position)	23-24	1	0.5	\$ -	\$ 38,485	\$ 40,383	\$ 42,412	\$ 44,584	\$ 165,862	
HUMAN RESOURCES TOTAL								0.5	\$ -	\$ 38,485	\$ 40,383	\$ 42,412	\$ 44,584	\$ 165,862
101	131	MAINTENANCE	23-131-003	MECHANIC	25-26	1	1	\$ -	\$ -	\$ -	\$ 104,010	\$ 65,094	\$ 169,104	
MAINTENANCE TOTAL								1	\$ -	\$ -	\$ -	\$ 104,010	\$ 65,094	\$ 169,104
101	141	STREETS	23-141-001	MAINTENANCE WORKER I	23-24	1	1	\$ -	\$ 50,189	\$ 52,407	\$ 54,765	\$ 57,276	\$ 214,637	
101	141	STREETS	23-141-002	ASSISTANT SUPERINTENDENT-STREETS	25-26	1	1	\$ -	\$ -	\$ -	\$ 75,404	\$ 75,851	\$ 151,255	
101	141	STREETS	23-141-003	MAINTENANCE WORKER I	26-27	1	1	\$ -	\$ -	\$ -	\$ -	\$ 50,189	\$ 50,189	
STREETS TOTAL								3	\$ -	\$ 50,189	\$ 52,407	\$ 130,170	\$ 183,316	\$ 416,081
101	144	PARKS	23-144-001	PARKS MAINTENANCE WORKER I	22-23	1	1	\$ 55,015	\$ 57,167	\$ 59,458	\$ 61,899	\$ 64,503	\$ 298,043	
101	144	PARKS	23-144-002	PARKS MAINTENANCE WORKER I	23-24	1	1	\$ -	\$ 55,015	\$ 57,167	\$ 59,458	\$ 61,899	\$ 233,540	
101	144	PARKS	23-144-003	PARKS MAINTENANCE WORKER I	26-27	1	1	\$ -	\$ -	\$ -	\$ -	\$ 55,015	\$ 55,015	
PARKS TOTAL								3	\$ 55,015	\$ 112,183	\$ 116,626	\$ 121,358	\$ 181,418	\$ 586,599
101	146	LIBRARY	23-146-001	TECHNOLOGY INSTRUCTOR (PT)	23-24	1	0.5	\$ -	\$ 17,399	\$ 16,638	\$ 17,138	\$ 17,652	\$ 68,826	
LIBRARY TOTAL								0.5	\$ -	\$ 17,399	\$ 16,638	\$ 17,138	\$ 17,652	\$ 68,826
101	149	AQUATICS	23-149-001	BBAC COORDINATOR	23-24	1	1	\$ -	\$ 58,538	\$ 61,024	\$ 63,659	\$ 66,455	\$ 249,676	
AQUATICS TOTAL								1	\$ -	\$ 58,538	\$ 61,024	\$ 63,659	\$ 66,455	\$ 249,676
101	151	POLICE	23-151-001	POLICE OFFICER	22-23	3	3	\$ 523,173	\$ 278,381	\$ 289,202	\$ 300,595	\$ 312,601	\$ 1,703,952	
101	151	POLICE	23-151-002	DETECTIVE/CRIME ANALYST	22-23	1	1	\$ 187,491	\$ 107,577	\$ 111,630	\$ 115,887	\$ 120,363	\$ 642,949	
101	151	POLICE	23-151-003	POLICE OFFICER	23-24	1	1	\$ -	\$ 187,191	\$ 92,794	\$ 96,401	\$ 100,198	\$ 476,584	
101	151	POLICE	23-151-004	POLICE OFFICER	24-25	1	1	\$ -	\$ -	\$ 187,191	\$ 92,794	\$ 96,401	\$ 376,385	
101	151	POLICE	23-151-005	POLICE OFFICER	25-26	1	1	\$ -	\$ -	\$ -	\$ 187,191	\$ 92,794	\$ 279,985	
101	151	POLICE	23-151-006	POLICE OFFICER	26-27	1	1	\$ -	\$ -	\$ -	\$ -	\$ 187,191	\$ 187,191	
POLICE TOTAL								8	\$ 710,664	\$ 573,149	\$ 680,817	\$ 792,868	\$ 909,548	\$ 3,667,045
101	152	FIRE	23-152-002	FIREFIGHTER	22-23	3	3	\$ 271,345	\$ 250,594	\$ 260,577	\$ 271,105	\$ 282,220	\$ 1,335,841	
101	152	FIRE	23-152-005	FIRE INSPECTOR	22-23	1	1	\$ 79,932	\$ 80,352	\$ 83,584	\$ 86,995	\$ 90,599	\$ 421,462	
101	152	FIRE	23-152-003	FIREFIGHTER	23-24	3	3	\$ -	\$ 271,345	\$ 250,594	\$ 260,577	\$ 271,105	\$ 1,053,621	
101	152	FIRE	23-152-007	DEPUTY CHIEF	24-25	1	1	\$ -	\$ -	\$ 121,369	\$ 123,040	\$ 127,561	\$ 371,971	
101	152	FIRE	23-152-004	FIREFIGHTER	24-25	3	3	\$ -	\$ -	\$ 271,345	\$ 250,594	\$ 260,577	\$ 782,516	
101	152	FIRE	23-152-006	FIRE INSPECTOR	24-25	1	1	\$ -	\$ -	\$ 79,932	\$ 80,352	\$ 83,584	\$ 243,868	
101	152	FIRE	23-152-001	ADMINISTRATIVE ASSISTANT	25-26	1	1	\$ -	\$ -	\$ -	\$ 59,431	\$ 59,233	\$ 118,663	
FIRE TOTAL								13	\$ 351,277	\$ 602,292	\$ 1,067,402	\$ 1,132,094	\$ 1,174,878	\$ 4,327,942
101	154	ANIMAL SHELTER	23-154-001	INTAKE SPECIALIST	23-24	1	1	\$ -	\$ 58,674	\$ 59,839	\$ 62,452	\$ 65,225	\$ 246,189	
101	154	ANIMAL SHELTER	23-154-002	ANIMAL SERVICES OFFICER	25-26	1	1	\$ -	\$ -	\$ -	\$ 54,324	\$ 55,357	\$ 109,681	
ANIMAL SHELTER TOTAL								2	\$ -	\$ 58,674	\$ 59,839	\$ 116,776	\$ 120,582	\$ 355,870
101	167	PUBLIC WORKS	23-167-001	ADMINISTRATIVE ASSISTANT	23-24	1	1	\$ -	\$ 62,031	\$ 59,433	\$ 62,027	\$ 64,782	\$ 248,273	
PUBLIC WORKS TOTAL								1	\$ -	\$ 62,031	\$ 59,433	\$ 62,027	\$ 64,782	\$ 248,273
101	172	IT	23-172-001	NETWORK SPECIALIST	23-24	1	1	\$ -	\$ 79,290	\$ 78,835	\$ 81,953	\$ 85,247	\$ 325,326	
101	172	IT	23-172-002	HELP DESK SUPERVISOR	25-26	1	1	\$ -	\$ -	\$ -	\$ 79,290	\$ 78,835	\$ 158,125	
IT TOTAL								2	\$ -	\$ 79,290	\$ 78,835	\$ 161,243	\$ 164,082	\$ 483,451
Fund 101 - General Fund Total								36	\$ 1,145,195	\$ 1,717,906	\$ 2,302,181	\$ 2,815,841	\$ 3,068,012	\$ 11,049,134



PERSONNEL REQUEST SUMMARY

								FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5-YR TOTAL
FUND	REQUESTING DEPT #	REQUESTING DEPT NAME	REQUEST ID#	PROPOSED JOB TITLE	FIRST FISCAL YEAR REQUESTED	QUANTITY	FTE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
249	100	Tourism & Promotion	23-049-001	FT MAINTENANCE TECHNICIAN SPLIT 50/50 BETWEEN 049/100	22-23	0.5	0.5	\$ 28,238	\$ 29,436	\$ 30,707	\$ 32,057	\$ 33,493	\$ 153,932
Fund 249 - Tourism & Marketing Total							0.5	\$ 28,238	\$ 29,436	\$ 30,707	\$ 32,057	\$ 33,493	\$ 153,932
250	176	Economic Development	23-176-001	PART-TIME ADMINISTRATIVE ASSISTANT	22-23	1	0.5	\$ 19,393	\$ 17,433	\$ 17,931	\$ 18,445	\$ 18,975	\$ 92,177
250	176	Economic Development	23-176-002	ADMINISTRATIVE ASSISTANT (reclass from PT)	24-25	1	0.5	\$ -	\$ -	\$ 56,786	\$ 59,233	\$ 61,827	\$ 177,846
Fund 250 - BCDC Fund Total							1	\$ 19,393	\$ 17,433	\$ 74,717	\$ 77,678	\$ 80,802	\$ 270,023
215	148	Airport	23-148-001	MAINTENANCE/LINE SERVICE TECH	22-23	2	2	\$ 118,616.10	\$ 114,833.50	\$ 119,913.05	\$ 125,308.37	\$ 131,045.26	\$ 609,716
215	148	Airport	23-148-002	MAINTENANCE/LINE SERVICE TECH	24-25	2	2	\$ -	\$ -	\$ 114,116	\$ 114,833	\$ 119,913	\$ 348,863
215	148	Airport	23-148-003	CUSTOMER SERVICE REPRESENTATIVE	26-27	1	1	\$ -	\$ -	\$ -	\$ -	\$ 61,168	\$ 61,168
215	148	Airport	23-148-004	AIRFIELD/BUILDINGS & GROUNDS MAINTENANCE SPECIALIST	26-27	2	2	\$ -	\$ -	\$ -	\$ -	\$ 105,165	\$ 105,165
Fund 215 - Airport Fund Total							7	\$ 118,616	\$ 114,833	\$ 234,029	\$ 240,142	\$ 417,292	\$ 1,124,912



Fund: 101 - General Fund

CAPITAL REQUEST SUMMARY

							FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	PAVEMENT CONDITION INDEX	UNIT #	CATEGORY	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
131	MAINTENANCE	EXTERIOR WINDOW CAULKING	MAINTENANCE			FACILITIES	\$ 58,000				
131	MAINTENANCE	REPLACE GENERATOR	EQUIPMENT REPLACEMENT			FACILITIES	\$ 46,900				
131	MAINTENANCE	PARKING LOT REPAIRS	REHABILITATION			FACILITIES	\$ 29,000				
131	MAINTENANCE	REMODEL FINANCE BREAKROOM	REHABILITATION			FACILITIES	\$ 25,000				
131	MAINTENANCE	REPLACE 2002 CHEVY 1500	VEHICLE REPLACEMENT		271	VEHICLES	\$ 36,884				
131	MAINTENANCE	REPLACE 2007 YALE FORKLIFT	EQUIPMENT REPLACEMENT		278	EQUIPMENT	\$ 46,350				
131	MAINTENANCE	REPLACE CARPET ACCOUNTING AREA	RENOVATION			FACILITIES	\$ -	\$ 38,000			
131	MAINTENANCE	REPLACE HVAC RTU 5	EQUIPMENT REPLACEMENT			FACILITIES		\$ 215,000			
131	MAINTENANCE	HVAC TEST AND BALANCE	MAINTENANCE			FACILITIES		\$ 173,000			
131	MAINTENANCE	REPLACE HVAC RTU 6	EQUIPMENT REPLACEMENT			FACILITIES			\$ 50,000		
131	MAINTENANCE	MAINTENANCE BUILDING REMODEL	RENOVATION			FACILITIES			\$ 928,013		
131	MAINTENANCE	GENERATOR & ATS	EQUIPMENT REPLACEMENT			FACILITIES			\$ 211,474		
131	MAINTENANCE	REPLACE ROOF	REHABILITATION			FACILITIES			\$ 118,111		
131	MAINTENANCE	HVAC REPLACEMENT - 1ST FLOOR	EQUIPMENT REPLACEMENT			FACILITIES			\$ 35,096		
131	MAINTENANCE	INTERIOR UPGRADES - 1ST FLOOR	RENOVATION			FACILITIES			\$ 157,931		
131	MAINTENANCE	SECURITY, TECHNOLOGY, & CAMERA UPGRADE	FACILITY ENHANCEMENT			FACILITIES				\$ 133,832	
Department Total							\$ 242,134	\$ 426,000	\$ 1,307,598	\$ 193,027	\$ 133,832
141	STREETS	WEST FIRST STREET	STREETS REBUILD	32		INFRASTRUCTURE	\$ 22,352				
141	STREETS	SOUTH BAYLOR STREET	STREETS REBUILD	40		INFRASTRUCTURE	\$ 23,478				
141	STREETS	PECAN STREET-LOESCH TO BLUE BELL ROAD	STREETS REBUILD	29		INFRASTRUCTURE	\$ 37,763				
141	STREETS	BRIDGE STREET	STREETS REBUILD	46		INFRASTRUCTURE	\$ 30,346				
141	STREETS	JOHNSON STREET	STREETS REBUILD	39		INFRASTRUCTURE	\$ 47,999				
141	STREETS	ARMBRISTER STREET	STREETS REBUILD	44		INFRASTRUCTURE	\$ 39,382				
141	STREETS	TRAVIS STREET	STREETS REBUILD	40		INFRASTRUCTURE	\$ 11,056				
141	STREETS	KEY STREET	STREETS REBUILD	33		INFRASTRUCTURE	\$ 83,248				
141	STREETS	WEST JEFFERSON STREET	STREETS REBUILD	44		INFRASTRUCTURE	\$ 55,984				
141	STREETS	KURTZ STREET	STREETS REBUILD	41		INFRASTRUCTURE	\$ 6,027				
141	STREETS	ROSS STREET - PHASE 1	STREETS REBUILD	41		INFRASTRUCTURE	\$ 59,463				
141	STREETS	ROSS STREET - PHASE 2	STREETS REBUILD	41		INFRASTRUCTURE	\$ 8,656				
141	STREETS	SPENCER STREET	STREETS REBUILD	41		INFRASTRUCTURE	\$ 37,060				
141	STREETS	DARK STREET	STREETS REBUILD	40		INFRASTRUCTURE	\$ 26,589				
141	STREETS	BURCH STREET	STREETS REBUILD	42		INFRASTRUCTURE	\$ 31,312				
141	STREETS	WEST STONE STREET	STREETS REBUILD	45		INFRASTRUCTURE	\$ 51,289				
141	STREETS	JEFFRIES STREET	STREETS REBUILD	41		INFRASTRUCTURE	\$ 24,444				
141	STREETS	OLD MILL CREEK ROAD IMPROVEMENTS	STREETS EXPANSION/WIDENING	-		INFRASTRUCTURE	\$ 2,379,520				
141	STREETS	REPLACE 2006 VIBRTORY ROLLER	EQUIPMENT REPLACEMENT	-	254	EQUIPMENT	\$ 84,795				
141	STREETS	REPLACE 2009 TOYOTA TUNDRA	VEHICLE REPLACEMENT	-	38	VEHICLES	\$ 39,099				
141	STREETS	REPLACE 2013 CRACKSEALER	STREETS EXPANSION/WIDENING	-	94	EQUIPMENT	\$ 79,568				



Fund: 101 - General Fund

CAPITAL REQUEST SUMMARY

							FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	PAVEMENT CONDITION INDEX	UNIT #	CATEGORY	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
141	STREETS	LAURAIN STREET	STREETS REBUILD	43		INFRASTRUCTURE		\$ 43,897			
141	STREETS	EWING STREET	STREETS REBUILD	41		INFRASTRUCTURE		\$ 54,864			
141	STREETS	HIGGINS STREET	STREETS REBUILD	40		INFRASTRUCTURE		\$ 75,932			
141	STREETS	CHURCH STREET	STREETS REBUILD	39		INFRASTRUCTURE		\$ 63,926			
141	STREETS	EAST MANSFIELD STREET	STREETS REBUILD	44		INFRASTRUCTURE		\$ 63,725			
141	STREETS	LAKEVIEW DRIVE	STREETS REBUILD	40		INFRASTRUCTURE		\$ 40,394			
141	STREETS	BROOKBEND DRIVE	STREETS REBUILD	45		INFRASTRUCTURE		\$ 25,567			
141	STREETS	BROOKSIDE DRIVE	STREETS REBUILD	45		INFRASTRUCTURE		\$ 41,767			
141	STREETS	OAKWOOD DRIVE	STREETS REBUILD	45		INFRASTRUCTURE		\$ 23,917			
141	STREETS	SCENIC BROOK DRIVE	STREETS REBUILD	45		INFRASTRUCTURE		\$ 25,352			
141	STREETS	SCENIC DRIVE	STREETS REBUILD	45		INFRASTRUCTURE		\$ 51,484			
141	STREETS	CLAY STREET	STREETS REBUILD	45		INFRASTRUCTURE		\$ 22,565			
141	STREETS	ELEANOR STREET	STREETS REBUILD	29		INFRASTRUCTURE		\$ 44,997			
141	STREETS	HASKARL DRIVE	STREETS REBUILD	29		INFRASTRUCTURE		\$ 26,943			
141	STREETS	REBECCA CIRCLE	STREETS REBUILD	29		INFRASTRUCTURE		\$ 13,560			
141	STREETS	EMILE STREET	STREETS REBUILD	41		INFRASTRUCTURE		\$ 14,835			
141	STREETS	BURLESON STREET IMPROVEMENTS	STREETS EXPANSION/WIDENING	-		INFRASTRUCTURE		\$ 4,234,464			
141	STREETS	REPLACE 2009 CHEVY 3/4 TON PICKUP	VEHICLE REPLACEMENT	-	82 VEHICLES			\$ 39,505			
141	STREETS	REPLACE 2002 FORD F-750 DUMP TRUCK	VEHICLE REPLACEMENT	-	314 VEHICLES			\$ 101,600			
141	STREETS	REPLACE 2014 ASPHALT ZIPPER	EQUIPMENT REPLACEMENT	-	7576 EQUIPMENT			\$ 448,018			
141	STREETS	SCHOMBURG STREET	STREETS REBUILD	41		INFRASTRUCTURE			\$ 29,441		
141	STREETS	HERITAGE DRIVE	STREETS REBUILD	40		INFRASTRUCTURE			\$ 83,024		
141	STREETS	CARRIAGE LANE	STREETS REBUILD	40		INFRASTRUCTURE			\$ 79,228		
141	STREETS	CENTURY CIRCLE	STREETS REBUILD	40		INFRASTRUCTURE			\$ 59,299		
141	STREETS	EAST COMMERCE STREET	STREETS REBUILD	47		INFRASTRUCTURE			\$ 46,282		
141	STREETS	WILSON STREET	STREETS REBUILD	47		INFRASTRUCTURE			\$ 9,968		
141	STREETS	WEST ALAMO STREET	STREETS REBUILD	49		INFRASTRUCTURE			\$ 33,681		
141	STREETS	EAST ALAMO STREET	STREETS REBUILD	46		INFRASTRUCTURE			\$ 186,110		
141	STREETS	SOUTH JACKSON STREET	STREETS REBUILD	47		INFRASTRUCTURE			\$ 175,468		
141	STREETS	NORTH DIXIE STREET (NORTH OF 36)	STREETS EXPANSION/WIDENING	-		INFRASTRUCTURE			\$ 3,082,127		
141	STREETS	NORTH DIXIE (SOUTH OF 36)	STREETS EXPANSION/WIDENING	-		INFRASTRUCTURE			\$ 2,924,646		
141	STREETS	REPLACE 2008 JOHN DEERE 310 BACKHOE/LOADER	EQUIPMENT REPLACEMENT	-	292 EQUIPMENT				\$ 134,949		
141	STREETS	REPLACE 2008 DYNAPAC WHEEL ROLLER	EQUIPMENT REPLACEMENT	-	19 EQUIPMENT				\$ 138,213		
141	STREETS	REPLACE 2005 INTERNATIONAL 4.5 TON DUMP TRUCK	EQUIPMENT REPLACEMENT	-	176 EQUIPMENT				\$ 104,648		
141	STREETS	REPLACE 2011 FORD F-150	VEHICLE REPLACEMENT	-	56 VEHICLES				\$ 29,898		
141	STREETS	REPLACE 2001 DODGE 1 TON PICKUP	VEHICLE REPLACEMENT	-	328 VEHICLES				\$ 48,172		



Fund: 101 - General Fund

CAPITAL REQUEST SUMMARY

REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	PAVEMENT CONDITION INDEX	UNIT #	CATEGORY	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
							\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
141	STREETS	WEST FIRST STREET	STREETS REBUILD	46		INFRASTRUCTURE				\$ 76,575	
141	STREETS	KEY STREET	STREETS REBUILD	73		INFRASTRUCTURE				\$ 50,898	
141	STREETS	WEST SECOND STREET	STREETS REBUILD	59		INFRASTRUCTURE				\$ 21,919	
141	STREETS	GREEN STREET	STREETS REBUILD	49		INFRASTRUCTURE				\$ 42,689	
141	STREETS	NORTH AUSTIN STREET	STREETS REBUILD	41		INFRASTRUCTURE				\$ 37,843	
141	STREETS	BABER STREET	STREETS REBUILD	41		INFRASTRUCTURE				\$ 42,603	
141	STREETS	OLD INDEPENDENCE ROAD	STREETS REBUILD	41		INFRASTRUCTURE				\$ 259,094	
141	STREETS	NORTH SAEGER STREET	STREETS REBUILD	35		INFRASTRUCTURE				\$ 29,989	
141	STREETS	SOUTH LUBBOCK STREET	STREETS REBUILD	38		INFRASTRUCTURE				\$ 39,804	
141	STREETS	SOUTH SAEGER STREET	STREETS REBUILD	55		INFRASTRUCTURE				\$ 77,198	
141	STREETS	HAYNES STREET	STREETS REBUILD	48		INFRASTRUCTURE				\$ 21,466	
141	STREETS	INTERSECTION IMPROVEMENTS (3)	STREETS EXPANSION/WIDENING			INFRASTRUCTURE				\$ 701,915	
141	STREETS	STATE HWY 105 "Y" IMPROVEMENTS	STREETS EXPANSION/WIDENING			INFRASTRUCTURE				\$ 233,972	
141	STREETS	JAKE PICKLE DRIVE EXTENSION	STREETS EXPANSION/WIDENING			INFRASTRUCTURE				\$ 1,017,777	
141	STREETS	REPLACE 2010 INTERNATIONAL 4.5 TON DUMP TRUCK	EQUIPMENT REPLACEMENT		36	EQUIPMENT				\$ 112,715	
141	STREETS	REPLACE 2008 CHEVY 3500 UTILITY BED	VEHICLE REPLACEMENT		338	VEHICLES				\$ 59,877	
141	STREETS	REPLACE 2009 DODGE 3500 UTILITY BED	VEHICLE REPLACEMENT		339	VEHICLES				\$ 70,000	
141	STREETS	SOUTH BLUE BELL EXTENSION	STREETS EXPANSION/WIDENING	-		INFRASTRUCTURE				\$ 8,382,400	
141	STREETS	HARRINGTON STREET	STREETS REBUILD	44		INFRASTRUCTURE					\$ 44,677
141	STREETS	SABINE STREET	STREETS REBUILD	43		INFRASTRUCTURE					\$ 48,981
141	STREETS	LESLIE LANE	STREETS REBUILD	41		INFRASTRUCTURE					\$ 32,711
141	STREETS	NAVRATIL DRIVE	STREETS REBUILD	41		INFRASTRUCTURE					\$ 26,920
141	STREETS	MUSE STREET	STREETS REBUILD	48		INFRASTRUCTURE					\$ 56,541
141	STREETS	WILLIAMS STREET	STREETS REBUILD	40		INFRASTRUCTURE					\$ 47,212
141	STREETS	PECAN STREET	STREETS REBUILD	75		INFRASTRUCTURE					\$ 90,938
141	STREETS	MLK BOULEVARD	STREETS REBUILD	41		INFRASTRUCTURE					\$ 161,714
141	STREETS	EAST STONE STREET	STREETS REBUILD	45		INFRASTRUCTURE					\$ 41,033
141	STREETS	OLD CHAPPELL HILL ROAD	STREETS REBUILD	48		INFRASTRUCTURE					\$ 117,068
141	STREETS	SOUTH JACKSON STREET	STREETS REBUILD	39		INFRASTRUCTURE					\$ 10,719
141	STREETS	PRAIRIE LEA STREET	STREETS REBUILD	36		INFRASTRUCTURE					\$ 41,163
141	STREETS	OLD CHAPPELL HILL ROAD IMPROVEMENTS	STREETS EXPANSION/WIDENING			INFRASTRUCTURE					\$ 2,430,264
141	STREETS	REPLACE 2006 INTERNATIONAL TANDEM AXLE DUMP TRUCK	EQUIPMENT REPLACEMENT		277	EQUIPMENT					\$ 145,345
141	STREETS	REPLACE 2012 JOHN DEERE TRACTOR & BOOM CUTTER	EQUIPMENT REPLACEMENT		51	EQUIPMENT					\$ 181,349
Department Total							\$ 3,179,430	\$ 5,457,312	\$ 7,165,154	\$ 11,278,733	\$ 3,476,635
144	PARKS	ADD PLAY FOR ALL EQUIPMENT (PHASE I) - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES	\$ 520,000				
144	PARKS	ADD DISC GOLF COURSE - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES	\$ 26,000				
144	PARKS	TURF SOFTBALL 4-PLEX (PHASE I) - HOHLT PARK	RENOVATION			FACILITIES	\$ 433,680				
144	PARKS	REPAINT IRON BRIDGES (PHASE II)	REHABILITATION			FACILITIES	\$ 100,000				
144	PARKS	REFURBISH EXISTING EQUIPMENT AT SKATE PARK	REHABILITATION			FACILITIES	\$ 31,926				
144	PARKS	REPLACE 2002 TORO RECYCLER MOWER AND SWEEP	EQUIPMENT REPLACEMENT		131 & 303	EQUIPMENT	\$ 39,648				
144	PARKS	REPLACE 2008 CHEVY 1500	VEHICLE REPLACEMENT		342	VEHICLES	\$ 31,861				
144	PARKS	REPLACE 2009 TORO WORKMAN CART	EQUIPMENT REPLACEMENT		162	VEHICLES	\$ 32,145				
144	PARKS	REPLACE 2005 CHEVY 1500	VEHICLE REPLACEMENT		322	VEHICLES	\$ 34,381				



Fund: 101 - General Fund

CAPITAL REQUEST SUMMARY

							FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	PAVEMENT CONDITION INDEX	UNIT #	CATEGORY	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
144	PARKS	PHASE I IMPROVEMENTS - JACKSON STREET PARK	FACILITY ENHANCEMENT			FACILITIES		\$ 865,280			
144	PARKS	RESTROOM/DRESSING ROOM EXPANSION - FIREMAN'S FIELD	FACILITY ENHANCEMENT			FACILITIES		\$ 367,744			
144	PARKS	ADD PICNIC PAVILION - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES		\$ 332,916			
144	PARKS	SITE & TRAIL AMENITIES - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES		\$ 175,760			
144	PARKS	REPLACE 2013 TORO WORKMAN CART	EQUIPMENT REPLACEMENT		307	VEHICLES		\$ 33,110			
144	PARKS	REPLACE 2008 CHEVY 1500	VEHICLE REPLACEMENT		343	VEHICLES		\$ 34,410			
144	PARKS	REPLACE 2010 FORD RANGER	VEHICLE REPLACEMENT		55	VEHICLES		\$ 34,410			
144	PARKS	REPLACE 2016 TORO REELMASTER 5510-D MOWER	EQUIPMENT REPLACEMENT		355	EQUIPMENT		\$ 83,484			
144	PARKS	ADD PLAY FOR ALL EQUIPMENT (PHASE II) - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES			\$ 682,527		
144	PARKS	ADD DOG PARK - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES			\$ 67,492		
144	PARKS	REPAIR BRICK PAVERS - FIREMAN'S PARK	REHABILITATION			INFRASTRUCTURE			\$ 84,365		
144	PARKS	ADD BOARDWALK AND KAYAK LAUNCH - BRENHAM FAMILY PARK	FACILITY ENHANCEMENT			FACILITIES			\$ 125,647		
144	PARKS	SKATE PARK EXPANSION - PUMPTRACK	FACILITY ENHANCEMENT			FACILITIES			\$ 136,671		
144	PARKS	GREENWAY SYSTEM PLAN	PROFESSIONAL SERVICES			INFRASTRUCTURE			\$ 44,995		
144	PARKS	REPLACE 2014 TORO REELMASTER 3100 -D MOWER	EQUIPMENT REPLACEMENT		105	EQUIPMENT			\$ 48,284		
144	PARKS	REPLACE 2013 JOHN DEERE BUNKER RAKE	EQUIPMENT REPLACEMENT		312	EQUIPMENT			\$ 20,732		
144	PARKS	REPLACE 2010 FORD F-250	VEHICLE REPLACEMENT		81	VEHICLES			\$ 39,973		
144	PARKS	REPLACE 2011 CHEVY 1500	VEHICLE REPLACEMENT		34	VEHICLES			\$ 37,163		
144	PARKS	RE-LEVEL AND RE-SOD - FIREMAN'S FIELD	REHABILITATION			FACILITIES				\$ 292,465	
144	PARKS	REPLACE PLAY EQUIPMENT - FIREMAN'S	EQUIPMENT REPLACEMENT			FACILITIES				\$ 105,287	
144	PARKS	RESTROOM IMPROVEMENTS - HATTIE MAE FLOWERS	REHABILITATION			FACILITIES				\$ 263,218	
144	PARKS	SOFTBALL FIELD IMPROVEMENTS - HENDERSON PARK	FACILITY ENHANCEMENT			FACILITIES				\$ 426,998	
144	PARKS	BICYCLE PLAYGROUND	PARK EXPANSION			FACILITIES				\$ 292,465	
144	PARKS	REPLACE 2016 TORO GROUNDMASTER 360 MOWER	EQUIPMENT REPLACEMENT		354	EQUIPMENT				\$ 35,566	
144	PARKS	REPLACE 1996 JOHN DEERE BUNKER RAKE	EQUIPMENT REPLACEMENT		1200	EQUIPMENT				\$ 18,516	
144	PARKS	REPLACE 2012 TORO GROUNDMASTER 260 MOWER	EQUIPMENT REPLACEMENT		145	EQUIPMENT				\$ 36,633	
144	PARKS	REPLACE 2014 TORO GROUNDMASTER MOWER	EQUIPMENT REPLACEMENT		106	EQUIPMENT				\$ 36,633	
144	PARKS	UPGRADE TO LED FIXTURES - FIREMAN'S FIELD	FACILITY ENHANCEMENT			FACILITIES					\$ 304,163
144	PARKS	REPLACE GREENWADE PLAY EQUIPMENT - FIREMAN'S PARK	EQUIPMENT REPLACEMENT			FACILITIES					\$ 182,498
144	PARKS	RESURFACE BASKETBALL COURTS	REHABILITATION			FACILITIES					\$ 48,666
144	PARKS	TURF BOEHM AND SCHULTE FIELDS (PHASE II) - HOHLT PARK	FACILITY ENHANCEMENT			FACILITIES					\$ 304,163
144	PARKS	REPLACE CANOPIES - HOHLT PARK	EQUIPMENT REPLACEMENT			FACILITIES					\$ 48,666
144	PARKS	PARKING LOT EXPANSION - FIREMAN'S PARK	FACILITY ENHANCEMENT			INFRASTRUCTURE					\$ 279,830
144	PARKS	REPLACE 2016 JOHN DEERE HYDRO BUNKER RAKE	EQUIPMENT REPLACEMENT		351	EQUIPMENT					\$ 21,994
144	PARKS	REPLACE 2016 LINE LAZER FIELD/PAVEMENT SPRAYER	EQUIPMENT REPLACEMENT		352	EQUIPMENT					\$ 17,671
144	PARKS	REPLACE 2017 CHEVY 2500	VEHICLE REPLACEMENT		358	VEHICLES					\$ 40,601
Department Total							\$ 1,249,641	\$ 1,927,114	\$ 1,287,848	\$ 1,507,781	\$ 1,248,253
149	AQUATICS	LOCKER ROOMS REMODEL	REHABILITATION			FACILITIES	\$ 208,000				
149	AQUATICS	REPLACE WATER LIGHTS FOR COMP AND THERAPY POOL	MAINTENANCE			FACILITIES	\$ 31,200				
149	AQUATICS	REPLACE SOUND SYSTEM	EQUIPMENT REPLACEMENT			FACILITIES	\$ 48,079				
149	AQUATICS	ADDITIONAL AFLEX INFLATABLES	NEW EQUIPMENT			FACILITIES	\$ 15,600				
149	AQUATICS	DOOR CARD READERS (EXTERIOR/INTERIOR)	FACILITY ENHANCEMENT			FACILITIES	\$ 39,520				
149	AQUATICS	LEISURE POOL SAND FILTER	MAINTENANCE			FACILITIES	\$ 12,480				
149	AQUATICS	RECOAT EPOXY FENCE	MAINTENANCE			FACILITIES	\$ 10,400				
149	AQUATICS	REFURBISH MINI PLAYScape	MAINTENANCE			FACILITIES	\$ 10,400				
149	AQUATICS	EXTERIOR BRICK SEALANT	MAINTENANCE			FACILITIES	\$ 55,120				
149	AQUATICS	SIDEWALK REPAIR	MAINTENANCE			FACILITIES	\$ 15,000				
149	AQUATICS	REPLACE STORAGE BUILDING	EQUIPMENT REPLACEMENT			FACILITIES	\$ 15,600				



Fund: 101 - General Fund

CAPITAL REQUEST SUMMARY

							FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	PAVEMENT CONDITION INDEX	UNIT #	CATEGORY	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
149	AQUATICS	PARK CENTRAL ENTRANCE AREA IMPROVEMENTS	REHABILITATION			FACILITIES		\$ 47,590			
149	AQUATICS	REFURBISH PUBLIC SINGLE RESTROOM	REHABILITATION			FACILITIES		\$ 64,896			
149	AQUATICS	REPLACE EXISTING AND ADD SLIDE FOR ORIGINAL AREA	REHABILITATION/ENHANCEMENT			FACILITIES		\$ 540,800			
149	AQUATICS	CABANAS FOR LEISURE POOL	FACILITY ENHANCEMENT			FACILITIES		\$ 54,080			
149	AQUATICS	REFURBISH LEISURE POOL COUNTRY CONES	MAINTENANCE			FACILITIES		\$ 10,816			
149	AQUATICS	REFURBISH LEISURE POOL POPSICKLES	MAINTENANCE			FACILITIES		\$ 10,816			
149	AQUATICS	REPLACE COMPETITION/THERAPY POOL UV BULBS	EQUIPMENT REPLACEMENT			FACILITIES		\$ 16,224			
149	AQUATICS	REPAINT FACILITY STEEL BEAMS	MAINTENANCE			FACILITIES		\$ 54,080			
149	AQUATICS	REFURBISH COMP/THERAPY POOL DECK	REHABILITATION			FACILITIES			\$ 224,973		
149	AQUATICS	REPLASTER THERAPY POOL	MAINTENANCE			FACILITIES			\$ 17,998		
149	AQUATICS	UMBRELLA REPLACEMENT	EQUIPMENT REPLACEMENT			FACILITIES			\$ 11,249		
149	AQUATICS	COMPETITION/THERAPY POOL SAND FILTERS	EQUIPMENT REPLACEMENT			FACILITIES				\$ 17,548	
149	AQUATICS	REFURBISH BANANA SPLIT SLIDE	MAINTENANCE			FACILITIES				\$ 23,397	
149	AQUATICS	REPLACE CLOTH TOP FUNBRELLA	MAINTENANCE			FACILITIES				\$ 5,849	
149	AQUATICS	ADD NEW DRY SAUNA	FACILITY ENHANCEMENT			FACILITIES				\$ 11,699	
149	AQUATICS	REPLACE CARPET	REHABILITATION			FACILITIES				\$ 14,038	
149	AQUATICS	REPLASTER LEISURE POOL	REHABILITATION			FACILITIES					\$ 66,916
149	AQUATICS	RESURFACE LEISURE POOL DECK	REHABILITATION			FACILITIES					\$ 97,332
149	AQUATICS	REPLACE COMPETITION/THERAPY POOL UV BULBS	EQUIPMENT REPLACEMENT			FACILITIES					\$ 18,250
149	AQUATICS	PLAYGROUND & PAVILLION SHADE STRUCTURE	REHABILITATION			FACILITIES					\$ 60,833
Department Total							\$ 461,399	\$ 799,302	\$ 254,220	\$ 72,531	\$ 243,331
151	POLICE	REMOVE CHAIN LINK AND INSTALL PRIVACY FENCING	RENOVATION			FACILITIES	\$ 17,264				
151	POLICE	COVERED PARKING	FACILITY ENHANCEMENT			FACILITIES	\$ 52,000				
151	POLICE	REPLACE 2014 DODGE CHARGER	VEHICLE REPLACEMENT		986 VEHICLES		\$ 67,063				
151	POLICE	REPLACE 2013 DODGE CHARGER	VEHICLE REPLACEMENT		260 VEHICLES		\$ 54,049				
151	POLICE	REPLACE 2012 CHEVY TAHOE	VEHICLE REPLACEMENT		122 VEHICLES		\$ 67,063				
151	POLICE	REPLACE 2015 CHEVY TRUCK	VEHICLE REPLACEMENT		950 VEHICLES		\$ 67,063				
151	POLICE	REPLACE 2015 CHEVY TRUCK	VEHICLE REPLACEMENT		951 VEHICLES		\$ 54,049				
151	POLICE	REPLACE 2015 CHEVY TRUCK	VEHICLE REPLACEMENT		952 VEHICLES		\$ 54,049				
151	POLICE	INTERIOR REPAIR/REPAINT	REHABILITATION			FACILITIES		\$ 45,427			
151	POLICE	REPLACE TILE - 1ST FLOOR	REHABILITATION			FACILITIES		\$ 75,712			
151	POLICE	REPLACE CARPET-2ND FLOOR	REHABILITATION			FACILITIES		\$ 75,712			
151	POLICE	REPLACE 2012 CHEVY PICKUP	VEHICLE REPLACEMENT		234 VEHICLES		\$ 56,752				
151	POLICE	REPLACE 2015 DODGE CHARGER	VEHICLE REPLACEMENT		965 VEHICLES		\$ 70,416				
151	POLICE	REPLACE 2014 DODGE CHARGER	VEHICLE REPLACEMENT		967 VEHICLES		\$ 70,416				
151	POLICE	REPLACE 2015 DODGE CHARGER	VEHICLE REPLACEMENT		968 VEHICLES		\$ 70,416				
151	POLICE	REPLACE 2014 FORD F-150	VEHICLE REPLACEMENT		992 VEHICLES		\$ 56,752				
151	POLICE	REPLACE 2014 FORD F-150	VEHICLE REPLACEMENT		993 VEHICLES		\$ 56,752				



Fund: 101 - General Fund

CAPITAL REQUEST SUMMARY											
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	PAVEMENT CONDITION INDEX	UNIT #	CATEGORY	FY 22-23 \$AMOUNT	FY 23-24 \$AMOUNT	FY 24-25 \$AMOUNT	FY 25-26 \$AMOUNT	FY 26-27 \$AMOUNT
151	POLICE	REPLACE 2018 FORD EXPLORER	VEHICLE REPLACEMENT			938 VEHICLES			\$ 73,937		
151	POLICE	REPLACE 2018 FORD EXPLORER	VEHICLE REPLACEMENT			939 VEHICLES			\$ 73,937		
151	POLICE	REPLACE 2017 FORD EXPLORER	VEHICLE REPLACEMENT			946 VEHICLES			\$ 73,937		
151	POLICE	REPLACE 2017 FORD EXPLORER	VEHICLE REPLACEMENT			947 VEHICLES			\$ 73,937		
151	POLICE	REPLACE 2008 POLARIS RANGER UTILITY VEHICLE	VEHICLE REPLACEMENT			340 VEHICLES				\$ 34,460	
151	POLICE	REPLACE 2019 CHEVY TAHOE	VEHICLE REPLACEMENT			931 VEHICLES				\$ 81,515	
151	POLICE	REPLACE 2018 FORD EXPLORER	VEHICLE REPLACEMENT			938 VEHICLES				\$ 77,633	
151	POLICE	REPLACE 2018 FORD EXPLORER	VEHICLE REPLACEMENT			940 VEHICLES				\$ 62,569	
151	POLICE	REPLACE 2017 FORD EXPLORER	VEHICLE REPLACEMENT			997 VEHICLES				\$ 62,569	
151	POLICE	REPLACE 2020 CHEVY TAHOE	VEHICLE REPLACEMENT			920 VEHICLES					\$ 85,591
151	POLICE	REPLACE 2019 CHEVY EQUINOX	VEHICLE REPLACEMENT			927 VEHICLES					\$ 65,697
151	POLICE	REPLACE 2019 CHEVY TAHOE	VEHICLE REPLACEMENT			932 VEHICLES					\$ 81,515
151	POLICE	REPLACE 2019 CHEVY TAHOE	VEHICLE REPLACEMENT			933 VEHICLES					\$ 81,515
151	POLICE	REPLACE 2019 CHEVY TAHOE	VEHICLE REPLACEMENT			936 VEHICLES					\$ 81,515
Department Total							\$ 432,600	\$ 578,354	\$ 295,746	\$ 318,746	\$ 395,833
152	FIRE	REPLACE GENERATOR - COMMUNICATIONS	EQUIPMENT REPLACEMENT			FACILITIES	\$ 78,000				
152	FIRE	FIRE STATION #2	NEW FACILITY			FACILITIES	\$ 297,440	\$ 3,352,960			
152	FIRE	FIRE STATION 1 - PRIORITY 1 & 2 ENHANCEMENTS	FACILITY ENHANCEMENT			FACILITIES		\$ 46,000			
152	FIRE	REPLACE 2007 PIERCE AERIAL LADDER TRUCK	EQUIPMENT REPLACEMENT		L2	VEHICLES		\$ 983,454			
152	FIRE	HVAC REPLACEMENT - COMMUNICATIONS	EQUIPMENT REPLACEMENT			FACILITIES		\$ 100,589			
152	FIRE	STATION EXHAUST	FACILITY ENHANCEMENT			FACILITIES			\$ 112,486		
152	FIRE	REPLACE 2007 PIERCE AERIAL PLATFORM TRUCK	EQUIPMENT REPLACEMENT		L1	VEHICLES					\$ 2,202,621
Department Total							\$ 375,440	\$ 4,483,003	\$ 112,486	\$ -	\$ 2,202,621
154	ANIMAL	GENERATOR & ATS	EQUIPMENT REPLACEMENT			FACILITIES	\$ 113,000				
154	ANIMAL	STAFF RESTROOM	FACILITY ENHANCEMENT			FACILITIES		\$ 84,600			
Department Total							\$ 113,000	\$ 84,600	\$ -	\$ -	\$ -
172	INFORMATION TECHNOLOGY	CITY COUNCIL CHAMBERS AUDIO/VIDEO UPGRADES	FACILITY ENHANCEMENT			FACILITIES	\$ 150,000				
172	INFORMATION TECHNOLOGY	CYBER SECURITY UPGRADES	SYSTEM UPGRADE			FACILITIES	\$ 100,000				
Department Total							\$ 250,000	\$ -	\$ -	\$ -	\$ -
							\$ 6,303,644	\$ 13,755,686	\$ 10,423,053	\$ 13,370,817	\$ 7,700,504

ELECTRIC FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJECTED	BASE	22-23		BASE		23-24		BASE		24-25		BASE		25-26		BASE		26-27		
	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	TOTAL PROPOSED	2023-2024	NEW PERSONNEL	NEW CAPITAL	TOTAL PROPOSED	2024-2025	NEW PERSONNEL	NEW CAPITAL	TOTAL PROPOSED	2025-2026	NEW PERSONNEL	NEW CAPITAL	TOTAL PROPOSED	2026-2027	NEW PERSONNEL	NEW CAPITAL	TOTAL PROPOSED		
CURRENT REVENUES																								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges for Service	\$ 6,912,222	\$ 7,202,774	\$ 7,202,774	\$ 7,216,632	\$ 7,291,435	\$ 7,291,435	\$ 7,351,783			\$ 7,351,783	\$ 7,356,213			\$ 7,356,213	\$ 7,359,167			\$ 7,359,167	\$ 7,369,801			\$ 7,369,801		
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investment Income	\$ 143,024	\$ 133,330	\$ 133,330	\$ 36,968	\$ 31,546	\$ 31,546	\$ 32,481			\$ 32,481	\$ 33,444			\$ 33,444	\$ 34,436			\$ 34,436	\$ 35,458			\$ 35,458		
Payment from BCDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -		
Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -		
Miscellaneous	\$ 37,249	\$ 35,970	\$ 35,970	\$ 36,575	\$ 26,874	\$ 26,874	\$ 26,874			\$ 26,874	\$ 26,874			\$ 26,874	\$ 26,874			\$ 26,874	\$ 26,874			\$ 26,874		
TOTAL	\$ 7,092,495	\$ 7,372,074	\$ 7,372,074	\$ 7,290,175	\$ 7,349,855	\$ 7,349,855	\$ 7,411,138			\$ 7,411,138	\$ 7,416,531			\$ 7,416,531	\$ 7,420,477			\$ 7,420,477	\$ 7,432,133			\$ 7,432,133		
EXPENDITURES																								
132 Utility Customer Service	\$ 499,635	\$ 534,469	\$ 534,469	\$ 534,469	\$ 550,503	\$ -	\$ -	\$ -	\$ -	\$ 550,503	\$ 567,018	\$ -	\$ -	\$ 567,018	\$ 601,550	\$ -	\$ -	\$ 601,550	\$ 619,596	\$ -	\$ -	\$ 619,596		
160 Public Utilities	\$ 1,100,068	\$ 1,235,683	\$ 1,235,683	\$ 1,152,115	\$ 1,272,753	\$ -	\$ -	\$ -	\$ -	\$ 1,272,753	\$ 1,310,936	\$ -	\$ 27,040	\$ 1,337,976	\$ 1,390,772	\$ -	\$ -	\$ 1,390,772	\$ 1,432,495	\$ -	\$ -	\$ 1,432,495		
161 Electric	\$ 2,305,547	\$ 2,430,613	\$ 2,430,613	\$ 2,327,000	\$ 1,837,169	\$ -	\$ 1,177,888	\$ -	\$ -	\$ 3,015,057	\$ 1,892,284	\$ 15,913	\$ 902,948	\$ 2,811,145	\$ 1,949,053	\$ 92,184	\$ 939,360	\$ 2,980,597	\$ 2,067,750	\$ 131,993	\$ 772,895	\$ 2,972,638		
061 Electric Capital Improvement	\$ 530,444	\$ -	\$ -	\$ 64,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100 Non-Dept Direct Expend	\$ 138,329	\$ 139,208	\$ 139,208	\$ 139,208	\$ 139,208	\$ -	\$ -	\$ -	\$ -	\$ 139,208	\$ 139,208	\$ -	\$ -	\$ 139,208	\$ 139,208	\$ -	\$ -	\$ 139,208	\$ 139,208	\$ -	\$ -	\$ 139,208		
100 Utility Franchise Tax	\$ 1,460,700	\$ 1,585,929	\$ 1,585,929	\$ 1,585,929	\$ 1,653,862	\$ -	\$ -	\$ -	\$ -	\$ 1,653,862	\$ 1,686,939	\$ -	\$ -	\$ 1,686,939	\$ 1,720,678	\$ -	\$ -	\$ 1,720,678	\$ 1,790,193	\$ -	\$ -	\$ 1,790,193		
110 Non-Dept Misc Exp	\$ 189,875	\$ 186,000	\$ 186,000	\$ 186,000	\$ 186,000	\$ -	\$ -	\$ -	\$ -	\$ 186,000	\$ 186,000	\$ -	\$ -	\$ 186,000	\$ 186,000	\$ -	\$ -	\$ 186,000	\$ 186,000	\$ -	\$ -	\$ 186,000		
TOTAL	\$ 6,224,599	\$ 6,111,902	\$ 6,111,902	\$ 5,988,721	\$ 5,639,496	\$ -	\$ 1,177,888	\$ 6,817,384	\$ 5,782,386	\$ 15,913	\$ 929,988	\$ 6,728,287	\$ 5,929,232	\$ 92,184	\$ 973,106	\$ 6,994,522	\$ 6,080,145	\$ 117,432	\$ 880,226	\$ 7,077,803	\$ 6,235,243	\$ 131,993	\$ 772,895	\$ 7,140,131
OTHER FINANCING SOURCES																								
Transfers In	\$ 585,204	\$ 646,668	\$ 646,668	\$ 646,668	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	\$ 618,106	
Grant Funding (If approved)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out (General Fund)	\$ (1,828,192)	\$ (1,851,332)	\$ (1,851,332)	\$ (1,851,332)	\$ (1,758,765)	\$ (1,758,765)	\$ (1,670,827)	\$ (1,670,827)	\$ (1,587,286)	\$ (1,587,286)	\$ (1,587,286)	\$ (1,587,286)	\$ (1,587,286)	\$ (1,587,286)	\$ (1,507,921)	\$ (1,507,921)	\$ (1,507,921)	\$ (1,432,525)	\$ (1,432,525)	\$ (1,432,525)	\$ (1,432,525)	\$ (1,432,525)		
TOTAL	\$ (1,242,988)	\$ (1,204,664)	\$ (1,204,664)	\$ (1,204,664)	\$ (1,140,659)	\$ -	\$ -	\$ (1,140,659)	\$ (1,052,721)	\$ -	\$ -	\$ (1,052,721)	\$ (969,180)	\$ -	\$ -	\$ (969,180)	\$ (889,815)	\$ -	\$ -	\$ (889,815)	\$ (814,419)	\$ -	\$ -	\$ (814,419)
NET SURPLUS / (DEFICIT)	\$ (375,092)	\$ 55,508	\$ 55,508	\$ 96,790	\$ 569,700	\$ -	\$ (1,177,888)	\$ (608,188)	\$ 576,031	\$ (15,913)	\$ (929,988)	\$ (369,870)	\$ 518,120	\$ (92,184)	\$ (973,106)	\$ (547,170)	\$ 450,516	\$ (117,432)	\$ (880,226)	\$ (547,142)	\$ 382,471	\$ (131,993)	\$ (772,895)	\$ (522,417)



PERSONNEL REQUEST SUMMARY

								FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5-YR TOTAL
FUND	REQUESTING DEPT #	REQUESTING DEPT NAME	REQUEST ID#	PROPOSED JOB TITLE	FIRST FISCAL YEAR REQUESTED	QUANTITY	FTE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
102	161	Electric	23-161-002	LINEWORKER I (reclass from Apprentice)	23-24	4	0	\$ -	\$ 15,913	\$ 11,448	\$ 11,794	\$ 12,151	\$ 51,306
102	161	Electric	23-161-003	LINEWORKER I (reclass from Apprentice)	24-25	2	0	\$ -	\$ -	\$ 13,577	\$ 10,896	\$ 11,225	\$ 35,698
102	161	Electric	23-161-004	LINEWORKER I/CUSTOMER SERVICE REP	24-25	1	1	\$ -	\$ -	\$ 67,159	\$ 69,919	\$ 72,836	\$ 209,915
102	161	Electric	23-161-005	LINEWORKER II (Reclass from Lineworker I)	25-26	4	0	\$ -	\$ -	\$ -	\$ 20,710	\$ 18,244	\$ 38,954
102	161	Electric	23-161-006	SENIOR LINEWORKER (RECLASS FROM LINEMAN II)	25-26	1	0	\$ -	\$ -	\$ -	\$ 4,113	\$ 4,237	\$ 8,351
102	161	Electric	23-161-007	LINEWORKER II (Reclass from Lineworker I)	26-27	2	0	\$ -	\$ -	\$ -	\$ -	\$ 13,299	\$ 13,299
Fund 102 - Electric Fund Total							1	\$ -	\$ 15,913	\$ 92,184	\$ 117,432	\$ 131,993	\$ 357,522



Fund: 102 - Electric

CAPITAL REQUEST SUMMARY

						FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	UNIT #	PROJECT TYPE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
160	PUBLIC UTILITIES	PURCHASE OF PDS SYSTEM	FACILITY ENHANCEMENT		SCADA		\$ 27,040			
160	PUBLIC UTILITIES	PURCHASE OF THIRD SCADA MASTER	FACILITY ENHANCEMENT		SCADA			\$ 33,746		
Department Total							\$ 27,040	\$ 33,746		
161	ELECTRIC	ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 30,683				
161	ELECTRIC	SMART GRID DEVICES	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 12,636				
161	ELECTRIC	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE	\$ 7,358				
161	ELECTRIC	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE	\$ 7,030				
161	ELECTRIC	UTILITY LINES CONTINGENCY	CONTINGENCY		INFRASTRUCTURE	\$ 121,824				
161	ELECTRIC	TRANSFORMERS FY23B	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 203,408				
161	ELECTRIC	NEW STREET LIGHT INSTALLS	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 6,418				
161	ELECTRIC	REPLACEMENT OF RADIO SYSTEM RECLOSERS	EQUIPMENT REPLACEMENT		INFRASTRUCTURE	\$ 36,400				
161	ELECTRIC	FIBER EXPANSION	ELECTRIC SYSTEM EXPANSION		INFRASTRUCTURE	\$ 10,400				
161	ELECTRIC	MLK - UPGRADE OVERHEAD LINE & TRANSFORMERS - PHASE I	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 39,832				
161	ELECTRIC	MARKET SQUARE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 107,926				
161	ELECTRIC	JACKSON STREET FEEDER - PHASE I	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 155,480				
161	ELECTRIC	MARKET SQUARE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 116,719				
161	ELECTRIC	CONTRACTOR ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 62,400				
161	ELECTRIC	ELECTRIC DEPARTMENT COVERED PARKING	FACILITY ENHANCEMENT		FACILITIES	\$ 102,960				
161	ELECTRIC	REPLACE 1999 INTERNATIONAL CHIPPER TRUCK CHASSIS	VEHICLE REPLACEMENT	33	VEHICLES	\$ 156,414				
161	ELECTRIC	ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 31,910			
161	ELECTRIC	SMART GRID DEVICES	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 10,221			
161	ELECTRIC	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE		\$ 7,651			
161	ELECTRIC	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE		\$ 7,312			
161	ELECTRIC	UTILITY LINES CONTINGENCY	CONTINGENCY		INFRASTRUCTURE		\$ 126,696			
161	ELECTRIC	TRANSFORMERS FY24	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 154,122			
161	ELECTRIC	NEW STREET LIGHT INSTALLS	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 6,490			
161	ELECTRIC	FIBER EXPANSION	ELECTRIC SYSTEM EXPANSION		INFRASTRUCTURE		\$ 10,816			
161	ELECTRIC	MLK - UPGRADE OVERHEAD LINE & TRANSFORMERS - PHASE II	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 28,338			
161	ELECTRIC	CONTRACTOR ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 64,896			
161	ELECTRIC	JACKSON STREET FEEDER - PHASE II	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 99,507			
161	ELECTRIC	MLK - UPGRADE OVERHEAD LINE & TRANSFORMERS - PHASE III	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 36,720			
161	ELECTRIC	REPLACE 2006 DIGGER DERRICK TRUCK	VEHICLE REPLACEMENT	269	VEHICLES		\$ 318,270			



Fund: 102 - Electric

CAPITAL REQUEST SUMMARY						FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	UNIT #	PROJECT TYPE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
161	ELECTRIC	ROTTEN POLE CHANGE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 33,187		
161	ELECTRIC	SMART GRID DEVICES	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 13,667		
161	ELECTRIC	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE			\$ 7,957		
161	ELECTRIC	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE			\$ 7,604		
161	ELECTRIC	UTILITY LINES CONTINGENCY	CONTINGENCY		INFRASTRUCTURE			\$ 131,764		
161	ELECTRIC	TRANSFORMERS FY25	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 159,583		
161	ELECTRIC	NEW STREET LIGHT INSTALLS	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 6,749		
161	ELECTRIC	FIBER EXPANSION	ELECTRIC SYSTEM EXPANSION		INFRASTRUCTURE			\$ 11,249		
161	ELECTRIC	MILL CREEK RD - LINE UPGRADE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 21,626		
161	ELECTRIC	CONTRACTOR ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 67,492		
161	ELECTRIC	W MAIN - LINE UPGRADE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 149,860		
161	ELECTRIC	FENCE AND GATE REPLACEMENT	FACILITY MAINTENANCE		FACILITIES			\$ 28,122		
161	ELECTRIC	REPLACE 2012 BUCKET TRUCK	VEHICLE REPLACEMENT	149	VEHICLES			\$ 300,500		
161	ELECTRIC	ROTTEN POLE CHANGE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 34,515		
161	ELECTRIC	SMART GRID DEVICES	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 11,055		
161	ELECTRIC	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE			\$ 8,277		
161	ELECTRIC	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE			\$ 7,908		
161	ELECTRIC	UTILITY LINES CONTINGENCY	CONTINGENCY		INFRASTRUCTURE			\$ 137,035		
161	ELECTRIC	TRANSFORMERS FY26	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 166,318		
161	ELECTRIC	NEW STREET LIGHT INSTALLS	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 7,019		
161	ELECTRIC	FIBER EXPANSION	ELECTRIC SYSTEM EXPANSION		INFRASTRUCTURE			\$ 11,699		
161	ELECTRIC	BURLESON ST - REMOVE COPPER & ADD TRANSFORMER	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 9,359		
161	ELECTRIC	CONTRACTOR ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 70,192		
161	ELECTRIC	ACADEMY ST - LINE UPGRADE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 107,335		
161	ELECTRIC	REPLACE 2014 DIGGER DERRICK TRUCK 4X4	VEHICLE REPLACEMENT	50	VEHICLES			\$ 309,515		
161	ELECTRIC	ROTTEN POLE CHANGE	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 35,895	
161	ELECTRIC	SMART GRID DEVICES	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 11,497	
161	ELECTRIC	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE				\$ 8,607	
161	ELECTRIC	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE				\$ 8,225	
161	ELECTRIC	UTILITY LINES CONTINGENCY	CONTINGENCY		INFRASTRUCTURE				\$ 142,516	
161	ELECTRIC	TRANSFORMERS FY27	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 186,110	
161	ELECTRIC	NEW STREET LIGHT INSTALLS	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 7,300	
161	ELECTRIC	FIBER EXPANSION	ELECTRIC SYSTEM EXPANSION		INFRASTRUCTURE				\$ 12,167	
161	ELECTRIC	W JEFFERSON & W WILKINS	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 14,052	
161	ELECTRIC	CONTRACTOR ROTTEN POLE CHANGEOUT	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 72,999	
161	ELECTRIC	OLD CHAPPELL HILL RD- LINE UPGRADE - PHASE II	ELECTRIC SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 100,556	
161	ELECTRIC	HVAC REPLACEMENT-MAIN BUILDING	FACILITY MAINTENANCE		FACILITIES				\$ 103,415	
161	ELECTRIC	REPLACE 2016 CHEVY 3500 DUALY	VEHICLE REPLACEMENT	613	VEHICLES				\$ 69,556	
Department Total						\$ 1,177,888	\$ 902,948	\$ 939,360	\$ 880,226	\$ 772,895
ELECTRIC FUND TOTAL						\$ 1,177,888	\$ 929,988	\$ 973,106	\$ 880,226	\$ 772,895



GAS FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJECTED	BASE	22-23		23-24		24-25		25-26		26-27										
	2020-2021	BUDGET 2021-2022	BUDGET 2021-2022	2021-2022	2022-2023	TOTAL PROPOSED	BASE 2023-2024	TOTAL PROPOSED	BASE 2024-2025	TOTAL PROPOSED	BASE 2025-2026	TOTAL PROPOSED	BASE 2026-2027	TOTAL PROPOSED										
CURRENT REVENUES																								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Charges for Service	\$ 1,514,398	\$ 1,660,298	\$ 1,660,298	\$ 1,636,796	\$ 1,666,728	\$ 1,666,728	\$ 1,673,352	\$ 1,673,352	\$ 1,678,106	\$ 1,678,106	\$ 1,684,317	\$ 1,684,317	\$ 1,690,999	\$ 1,690,999										
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Investment Income	\$ 2,380	\$ 11,200	\$ 11,200	\$ 13,876	\$ 14,400	\$ 14,400	\$ 14,575	\$ 14,575	\$ 14,750	\$ 14,750	\$ 14,925	\$ 14,925	\$ 15,100	\$ 15,100										
Payment from BCDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Miscellaneous	\$ 53,477	\$ 3,500	\$ 3,500	\$ 2,363	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181	\$ 1,181										
TOTAL	\$ 1,570,254	\$ 1,674,998	\$ 1,674,998	\$ 1,653,035	\$ 1,682,309	\$ 1,682,309	\$ 1,689,108	\$ 1,689,108	\$ 1,694,037	\$ 1,694,037	\$ 1,700,423	\$ 1,700,423	\$ 1,707,280	\$ 1,707,280										
EXPENDITURES																								
162 Gas	\$ 820,886	\$ 843,413	\$ 886,413	\$ 819,413	\$ 689,413	\$ -	\$ 230,848	\$ 920,261	\$ 710,095	\$ 106,588	\$ 273,850	\$ 1,090,533	\$ 731,398	\$ 63,612	\$ 249,591	\$ 1,044,601	\$ 753,340	\$ 66,286	\$ 284,593	\$ 1,104,219	\$ 775,940	\$ 69,122	\$ 230,528	\$ 1,075,590
100 Non-Dept Direct Expend	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100 Utility Franchise Tax	\$ 194,487	\$ 232,627	\$ 232,627	\$ 310,000	\$ 373,332	\$ -	\$ -	\$ 373,332	\$ 380,799	\$ -	\$ -	\$ 380,799	\$ 388,415	\$ -	\$ -	\$ 388,415	\$ 396,183	\$ -	\$ -	\$ 396,183	\$ 404,107	\$ -	\$ -	\$ 404,107
110 Non-Dept Misc Exp	\$ 16,675	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000
TOTAL	\$ 1,032,048	\$ 1,078,040	\$ 1,121,040	\$ 1,131,413	\$ 1,064,745	\$ -	\$ 230,848	\$ 1,295,593	\$ 1,092,894	\$ 106,588	\$ 273,850	\$ 1,473,332	\$ 1,121,813	\$ 63,612	\$ 249,591	\$ 1,435,016	\$ 1,151,523	\$ 66,286	\$ 284,593	\$ 1,502,402	\$ 1,182,047	\$ 69,122	\$ 230,528	\$ 1,481,697
OTHER FINANCING SOURCES																								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding (If approved)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (General Fund)	\$ (372,080)	\$ (301,682)	\$ (301,682)	\$ (301,682)	\$ (286,598)	\$ (286,598)	\$ (272,268)	\$ (272,268)	\$ (258,655)	\$ (258,655)	\$ (245,722)	\$ (245,722)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)	\$ (233,436)
Transfers Out (Electric)	\$ (196,652)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)	\$ (217,862)
TOTAL	\$ (568,732)	\$ (519,544)	\$ (519,544)	\$ (519,544)	\$ (504,460)	\$ -	\$ -	\$ (504,460)	\$ (490,130)	\$ -	\$ -	\$ (490,130)	\$ (476,517)	\$ -	\$ -	\$ (476,517)	\$ (463,584)	\$ -	\$ -	\$ (463,584)	\$ (451,298)	\$ -	\$ -	\$ (451,298)
NET SURPLUS / (DEFICIT)	\$ (30,526)	\$ 77,414	\$ 34,414	\$ 2,078	\$ 113,104	\$ -	\$ (230,848)	\$ (117,744)	\$ 106,084	\$ (106,588)	\$ (273,850)	\$ (274,354)	\$ 95,708	\$ (63,612)	\$ (249,591)	\$ (217,495)	\$ 85,316	\$ (66,286)	\$ (284,593)	\$ (265,563)	\$ 73,935	\$ (69,122)	\$ (230,528)	\$ (225,715)



PERSONNEL REQUEST SUMMARY

								FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5-YR TOTAL
FUND	REQUESTING DEPT #	REQUESTING DEPT NAME	REQUEST ID#	PROPOSED JOB TITLE	FIRST FISCAL YEAR REQUESTED	QUANTITY	FTE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
103	162	GAS	23-162-001	GAS TECHNICIAN	23-24	1	1	\$ -	\$ 106,588	\$ 63,612	\$ 66,286	\$ 69,122	\$ 305,607
Fund 103 - Gas Fund Total							1	\$ -	\$ 106,588	\$ 63,612	\$ 66,286	\$ 69,122	\$ 305,607



Fund: 103 - Gas

CAPITAL REQUEST SUMMARY							FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	UNIT #	PROJECT TYPE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	
162	GAS	EDWARD LN/N DRUMM STEEL REPLACEMENTS	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 3,848					
162	GAS	E BLUE BELL RD PHASE II- MAIN EXTENSION	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 61,256					
162	GAS	POLY VALVE ADDITIONS- 2023	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 1,734					
162	GAS	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE	\$ 32,240					
162	GAS	GENERIC REPLACEMENT METERS	EQUIPMENT REPLACEMENT		INFRASTRUCTURE	\$ 27,040					
162	GAS	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE	\$ 26,000					
162	GAS	GENERIC REGULATORS	NEW SERVICES		INFRASTRUCTURE	\$ 26,000					
162	GAS	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE	\$ 20,800					
162	GAS	REPLACE 2014 KUBOTA U17 MINI EXCAVATOR	EQUIPMENT REPLACEMENT	11	EQUIPMENT	\$ 31,930					
162	GAS	MUNZ ST & MEADOW LN- STEEL MAIN REPLACEMENTS	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 3,461				
162	GAS	N DIXIE- MAIN EXTENSION	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 74,630				
162	GAS	POLY VALVE ADDITIONS- 2024	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 2,168				
162	GAS	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE		\$ 33,530				
162	GAS	GENERIC REPLACEMENT METERS	EQUIPMENT REPLACEMENT		INFRASTRUCTURE		\$ 28,122				
162	GAS	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE		\$ 27,040				
162	GAS	GENERIC REGULATORS	NEW SERVICES		INFRASTRUCTURE		\$ 27,040				
162	GAS	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE		\$ 21,632				
162	GAS	REPLACE 2016 CHEVY 3500 4X4 WITH UTILITY BED	VEHICLE REPLACEMENT	703	VEHICLES		\$ 56,228				
162	GAS	L J ST, JANET ST, CAROLYN & SHEPARD ST- STEEL MAIN REPLACEMENTS	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 3,600			
162	GAS	FM 332 & INDUSTRIAL BLVD- MAIN EXTENSION	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 43,673			
162	GAS	POLY VALVE ADDITIONS- 2025	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE			\$ 1,546			
162	GAS	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE			\$ 34,871			
162	GAS	GENERIC REPLACEMENT METERS	EQUIPMENT REPLACEMENT		INFRASTRUCTURE			\$ 29,246			
162	GAS	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE			\$ 28,122			
162	GAS	GENERIC REGULATORS	NEW SERVICES		INFRASTRUCTURE			\$ 28,122			
162	GAS	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE			\$ 22,497			
162	GAS	REPLACE 2015 FORD F-250 WITH SERVICE BED	VEHICLE REPLACEMENT	701	VEHICLES			\$ 57,915			
162	GAS	GERMANIA, S AUSTIN & HOUSTON ST- STEEL MAIN REPLACEMENTS	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 3,341		
162	GAS	N BERLIN RD - MAIN EXTENSION	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 87,886		
162	GAS	POLY VALVE ADDITIONS- 2026	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 1,948		
162	GAS	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE				\$ 36,266		
162	GAS	GENERIC REPLACEMENT METERS	EQUIPMENT REPLACEMENT		INFRASTRUCTURE				\$ 30,416		
162	GAS	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE				\$ 29,246		
162	GAS	GENERIC REGULATORS	NEW SERVICES		INFRASTRUCTURE				\$ 29,246		
162	GAS	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE				\$ 23,397		
162	GAS	REPLACE 2018 CHEVY 1500 CREW CAB	VEHICLE REPLACEMENT	707	VEHICLES				\$ 42,846		
162	GAS	CORNISH/LEGHORN/PLYMOUTH/HAMPSHIRE/WYANDOTTE- STEEL MAIN REPLACEMENTS	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE					\$ 3,498	
162	GAS	WESTWOOD LN - MAIN EXTENSIONS	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE					\$ 70,487	
162	GAS	POLY VALVE ADDITIONS- 2027	GAS SYSTEM IMPROVEMENTS		INFRASTRUCTURE					\$ 2,028	
162	GAS	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE					\$ 37,716	
162	GAS	GENERIC REPLACEMENT METERS	EQUIPMENT REPLACEMENT		INFRASTRUCTURE					\$ 31,633	
162	GAS	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE					\$ 30,416	
162	GAS	GENERIC REGULATORS	NEW SERVICES		INFRASTRUCTURE					\$ 30,416	
162	GAS	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE					\$ 24,333	
							\$ 230,848	\$ 273,850	\$ 249,591	\$ 284,593	\$ 230,528

WATER FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJECTED	BASE	22-23		23-24		24-25		25-26		26-27	
	2020-2021	BUDGET	BUDGET	2021-2022	2022-2023	TOTAL	BASE	TOTAL	BASE	TOTAL	BASE	TOTAL	BASE	TOTAL	TOTAL
CURRENT REVENUES															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Service	\$ 4,187,030	\$ 5,046,423	\$ 5,046,423	\$ 4,951,409	\$ 5,077,108	\$ 5,077,108	\$ 5,203,383	\$ 5,203,383	\$ 5,289,553	\$ 5,289,553	\$ 5,306,928	\$ 5,306,928	\$ 5,311,027	\$ 5,311,027	
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investment Income	\$ 6,565	\$ 7,500	\$ 7,500	\$ 9,398	\$ 11,030	\$ 11,030	\$ 7,915	\$ 7,915	\$ 7,006	\$ 7,006	\$ 7,203	\$ 7,203	\$ 7,406	\$ 7,406	
Payment from BCDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	\$ 73,209	\$ 84,053	\$ 84,053	\$ 73,922	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	\$ 7,490	
TOTAL	\$ 4,266,804	\$ 5,137,976	\$ 5,137,976	\$ 5,034,729	\$ 5,095,628	\$ 5,095,628	\$ 5,218,788	\$ 5,218,788	\$ 5,304,049	\$ 5,304,049	\$ 5,321,621	\$ 5,321,621	\$ 5,325,923	\$ 5,325,923	
EXPENDITURES															
063 Water Treat Capital Improvement	\$ 4,564,621	\$ 392,000	\$ 392,000	\$ 392,000	\$ 403,760	\$ 403,760	\$ 415,873	\$ 415,873	\$ 428,349	\$ 428,349	\$ 441,199	\$ 441,199	\$ 454,435	\$ 454,435	
100 Non-Dept Direct Expend	\$ 2,743,281	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881	\$ 1,661,881		
100 Utility Franchise Fee	\$ 273,413	\$ 341,072	\$ 341,072	\$ 341,072	\$ 343,175	\$ 343,175	\$ 350,039	\$ 350,039	\$ 357,039	\$ 357,039	\$ 364,180	\$ 364,180	\$ 371,464		
110 Non-Dept Misc Exp	\$ 17,334	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700		
163 Water Treatment	\$ 1,415,166	\$ 1,578,571	\$ 1,578,571	\$ 1,578,571	\$ 1,550,314	\$ 1,550,314	\$ 1,596,823	\$ 1,596,823	\$ 1,644,728	\$ 1,644,728	\$ 1,694,070	\$ 1,694,070	\$ 1,744,892		
164 Water Construction	\$ 938,273	\$ 985,037	\$ 985,037	\$ 885,037	\$ 673,181	\$ 673,181	\$ 693,376	\$ 693,376	\$ 714,178	\$ 714,178	\$ 735,603	\$ 735,603	\$ 757,671		
TOTAL	\$ 9,952,088	\$ 4,974,261	\$ 4,974,261	\$ 4,863,561	\$ 4,648,011	\$ 4,648,011	\$ 4,733,692	\$ 4,733,692	\$ 4,821,875	\$ 4,821,875	\$ 4,912,634	\$ 4,912,634	\$ 5,006,043	\$ 5,006,043	
OTHER FINANCING SOURCES															
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Proceeds	\$ 4,564,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grant Funding (If approved)	\$ 376,958	\$ 392,000	\$ 392,000	\$ 392,000	\$ -	\$ -	\$ 669,760	\$ 669,760	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers Out (General Fund)	\$ (344,265)	\$ (292,380)	\$ (292,380)	\$ (292,380)	\$ (200,000)	\$ (200,000)	\$ (190,000)	\$ (190,000)	\$ (180,500)	\$ (180,500)	\$ (171,475)	\$ (171,475)	\$ (162,901)		
Transfers Out (Electric)	\$ (236,951)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)	\$ (259,682)		
TOTAL	\$ 4,360,363	\$ (160,062)	\$ (160,062)	\$ (160,062)	\$ (459,682)	\$ (459,682)	\$ (449,682)	\$ (449,682)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET SURPLUS / (DEFICIT)	\$ (1,324,921)	\$ 3,653	\$ 3,653	\$ 11,106	\$ (12,065)	\$ (12,065)	\$ (228,018)	\$ (228,018)	\$ (235,809)	\$ (235,809)	\$ (246,141)	\$ (246,141)	\$ (259,682)	\$ (259,682)	



PERSONNEL REQUEST SUMMARY

								FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5-YR TOTAL
FUND	REQUESTING DEPT #	REQUESTING DEPT NAME	REQUEST ID#	PROPOSED JOB TITLE	FIRST FISCAL YEAR REQUESTED	QUANTITY	FTE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
104	163	Water Treatment	23-163-001	WATER TREATMENT OPERATOR/TRAINEE	22-23	1	1	\$ 53,932	\$ 56,200	\$ 58,734	\$ 60,757	\$ 63,554	\$ 293,177
104	163	Water Treatment	23-163-002	WATER TREATMENT OPERATOR/TRAINEE	25-26	5	5	\$ -	\$ -	\$ -	\$ 265,428	\$ 277,012	\$ 542,440
104	163	Water Treatment	23-163-003	WATER TREATMENT OPERATOR II	26-27	1	1	\$ -	\$ -	\$ -	\$ -	\$ 59,987	\$ 59,987
WATER TREATMENT TOTAL							7	\$ 53,932	\$ 56,200	\$ 58,734	\$ 326,185	\$ 400,554	\$ 895,604
104	164	Water Construction	23-164-001	WATER CONSTRUCTION CREW LEADER	22-23	1	1	\$ 64,036	\$ 66,058	\$ 68,845	\$ 71,796	\$ 74,927	\$ 345,662
104	164	Water Construction	23-164-002	EQUIPMENT OPERATOR	22-23	1	1	\$ 53,955	\$ 55,673	\$ 58,146	\$ 60,775	\$ 63,572	\$ 292,121
104	164	Water Construction	23-164-003	MAINTENANCE WORKER I	22-23	1	1	\$ 56,095	\$ 57,877	\$ 60,417	\$ 63,114	\$ 65,982	\$ 303,486
WATER CONSTRUCTION TOTAL							3	\$ 174,086	\$ 179,609	\$ 187,407	\$ 195,686	\$ 204,482	\$ 941,269
Fund 104 - Water Fund Total							10	\$ 228,018	\$ 235,808	\$ 246,141	\$ 521,871	\$ 605,035	\$ 1,836,874



Fund: 104 - Water

CAPITAL REQUEST SUMMARY

REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	UNIT #	PROJECT TYPE	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
						\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
163	WATER TREATMENT	SERVICE PUMPS UPGRADE MAIN PRESSURE PLANE - PHASE 1	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 72,800				
163	WATER TREATMENT	REPLACEMENT OF RTU - PHASE 1	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 57,200				
163	WATER TREATMENT	GENERATOR FOR RAW WATER TANK & FRONT DISTRIBUTION PUMPS	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 95,680				
163	WATER TREATMENT	GENERATOR FOR ATLOW BOOSTER PUMP STATION	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 95,680				
163	WATER TREATMENT	WATER PLANT EXPANSION PHASE 1A	WATER SYSTEM EXPANSION		INFRASTRUCTURE	\$ 1,500,000				
163	WATER TREATMENT	JEFFRIES WATER TOWER DOWNSPOUT	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE	\$ 35,360				
163	WATER TREATMENT	SERVICE PUMPS UPGRADE MAIN PRESSURE PLANE - PHASE 2	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 540,800			
163	WATER TREATMENT	WATER PLANT EXPANSION PHASE 1B	WATER SYSTEM EXPANSION		INFRASTRUCTURE		\$ 2,000,000			
163	WATER TREATMENT	CHLORINATION SYSTEM UPGRADE	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 81,120			
163	WATER TREATMENT	REPLACEMENT OF RTU - PHASE 2	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE		\$ 54,080			
163	WATER TREATMENT	WATER PLANT EXPANSION PHASE 1C	WATER SYSTEM EXPANSION		INFRASTRUCTURE			\$ 500,000		
163	WATER TREATMENT	WATER PLANT EXPANSION PHASE 2A	WATER SYSTEM EXPANSION		INFRASTRUCTURE			\$ 12,000,000		
163	WATER TREATMENT	WATER PLANT EXPANSION PHASE 2A	WATER SYSTEM EXPANSION		INFRASTRUCTURE				\$ 15,000,000	
163	WATER TREATMENT	WATER PRESSURE POINTS	WATER SYSTEM IMPROVEMENTS		INFRASTRUCTURE				\$ 58,493	
163	WATER TREATMENT	WATER PLANT EXPANSION PHASE 2A	WATER SYSTEM EXPANSION		INFRASTRUCTURE					\$ 13,000,000
						\$ 1,856,720	\$ 2,676,000	\$ 12,500,000	\$ 15,058,493	\$ 13,000,000
164	WATER CONSTRUCT	SOUTH BAYLOR	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE	\$ 17,072				
164	WATER CONSTRUCT	BACK ENTRANCE TO BLUEBELL OFF TOM GREEN	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE	\$ 12,019				
164	WATER CONSTRUCT	MARIACHI'S PHASE II	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE	\$ 53,530				
164	WATER CONSTRUCT	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE	\$ 43,680				
164	WATER CONSTRUCT	GENERIC NEW SERVICE	NEW SERVICES		INFRASTRUCTURE	\$ 31,635				
164	WATER CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE	\$ 33,904				
164	WATER CONSTRUCT	REPLACE AIR RELEASE VALVES	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE	\$ 405,600				
164	WATER CONSTRUCT	REPLACE 2015 CHEVY SILVERADO EXTENDED CAB 2WD	VEHICLE REPLACEMENT	170	VEHICLES	\$ 39,973				
164	WATER CONSTRUCT	HIGH STREET	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE		\$ 10,805			
164	WATER CONSTRUCT	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE		\$ 45,427			
164	WATER CONSTRUCT	GENERIC NEW SERVICE	NEW SERVICES		INFRASTRUCTURE		\$ 32,900			
164	WATER CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE		\$ 35,260			
164	WATER CONSTRUCT	HIGGINS/EWING/CHURCH/EAST MANSFIELD	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE		\$ 1,400,672			
164	WATER CONSTRUCT	WATER/WASTEWATER CONSTRUCTION SAND AND BASE COVER-DEPT 131	MATERIALS		INFRASTRUCTURE			\$ 11,249		
164	WATER CONSTRUCT	WEST ALAMO	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE			\$ 19,304		
164	WATER CONSTRUCT	SCHOMBURG	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE			\$ 9,684		
164	WATER CONSTRUCT	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE			\$ 47,244		
164	WATER CONSTRUCT	GENERIC NEW SERVICE	NEW SERVICES		INFRASTRUCTURE			\$ 34,216		
164	WATER CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE			\$ 36,671		
164	WATER CONSTRUCT	HERITAGE DRIVE/ CARRIAGE LANE/ CENTURY CIRCLE/ EAST COMMERCE/ WILSON	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE			\$ 1,169,859		
164	WATER CONSTRUCT	REPLACE 2016 CHEVY 3500 WITH CRANE	VEHICLE REPLACEMENT	731	VEHICLES			\$ 55,729		
164	WATER CONSTRUCT	FIREMANS PARK	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE				\$ 56,576	
164	WATER CONSTRUCT	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE				\$ 49,134	
164	WATER CONSTRUCT	GENERIC NEW SERVICE	NEW SERVICES		INFRASTRUCTURE				\$ 35,585	
164	WATER CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE				\$ 38,137	
164	WATER CONSTRUCT	WEST FIRST/ KEY/ WEST SECOND/ GREEN STREET	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE				\$ 1,117,215	
164	WATER CONSTRUCT	LESLIE D AND NAVRATIL	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE					\$ 38,551
164	WATER CONSTRUCT	GENERIC NEW METERS	NEW SERVICES		INFRASTRUCTURE					\$ 51,099
164	WATER CONSTRUCT	GENERIC NEW SERVICE	NEW SERVICES		INFRASTRUCTURE					\$ 37,008
164	WATER CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE					\$ 39,663
164	WATER CONSTRUCT	MUSE/HARRINGTON/SABINE/WILLIAMS	WATER DISTRIBUTION IMPROVEMENTS		INFRASTRUCTURE					\$ 1,390,634
						\$ 637,413	\$ 1,525,064	\$ 1,383,956	\$ 1,296,647	\$ 1,556,956
						\$ 2,494,133	\$ 4,201,064	\$ 13,883,956	\$ 16,355,140	\$ 14,556,956



WASTEWATER FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED 2021-2022	BASE 2022-2023	22-23		23-24		24-25		25-26		26-27										
						TOTAL PROPOSED	BASE 2023-2024	TOTAL PROPOSED	BASE 2024-2025	TOTAL PROPOSED	BASE 2025-2026	TOTAL PROPOSED	BASE 2026-2027											
CURRENT REVENUES																								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Charges for Service	\$ 3,896,332	\$ 3,956,112	\$ 3,956,112	\$ 3,954,905	\$ 3,988,623	\$ 3,988,623	\$ 4,007,689	\$ 4,007,689	\$ 4,012,387	\$ 4,012,387	\$ 4,023,005	\$ 4,023,005	\$ 4,036,801	\$ 4,036,801										
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Investment Income	\$ 1,340	\$ 24,500	\$ 24,500	\$ 182	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130	\$ 130										
Payment from BCDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Miscellaneous	\$ 20,343	\$ 10,288	\$ 10,288	\$ 8,609	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468	\$ 2,468										
TOTAL	\$ 3,918,015	\$ 3,990,900	\$ 3,990,900	\$ 3,963,696	\$ 3,991,221	\$ 3,991,221	\$ 4,010,287	\$ 4,010,287	\$ 4,014,985	\$ 4,014,985	\$ 4,025,603	\$ 4,025,603	\$ 4,039,399	\$ 4,039,399										
	ACTUAL 2020-2021	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED 2021-2022	BASE 2022-2023	NEW PERSONNEL 2022-2023	NEW CAPITAL 2022-2023	22-23 TOTAL PROPOSED	BASE 2023-2024	NEW PERSONNEL 2023-2024	NEW CAPITAL 2023-2024	23-24 TOTAL PROPOSED	BASE 2024-2025	NEW PERSONNEL 2024-2025	NEW CAPITAL 2024-2025	24-25 TOTAL PROPOSED	BASE 2025-2026	NEW PERSONNEL 2025-2026	NEW CAPITAL 2025-2026	25-26 TOTAL PROPOSED	BASE 2026-2027	NEW PERSONNEL 2026-2027	NEW CAPITAL 2026-2027	26-27 TOTAL PROPOSED
EXPENDITURES																								
165 Wastewater Construction	\$ 362,277	\$ 598,316	\$ 598,316	\$ 598,316	\$ 448,316	\$ 82,098	\$ 346,985	\$ 877,399	\$ 461,765	\$ 85,296	\$ 1,378,939	\$ 1,926,000	\$ 475,618	\$ 88,665	\$ 1,029,794	\$ 1,594,077	\$ 489,887	\$ 92,217	\$ 552,112	\$ 1,134,216	\$ 504,584	\$ 95,966	\$ 1,051,218	\$ 1,651,768
166 Wastewater Treatment	\$ 1,459,150	\$ 1,758,905	\$ 1,758,905	\$ 1,758,905	\$ 1,588,905	\$ -	\$ 241,885	\$ 1,830,790	\$ 1,636,572	\$ -	\$ 27,040	\$ 1,663,612	\$ 1,685,669	\$ -	\$ -	\$ 1,685,669	\$ 1,736,239	\$ -	\$ -	\$ 1,736,239	\$ 1,788,327	\$ -	\$ 111,348	\$ 1,899,675
066 Wastewater Treat Capital Improvements	\$ 1,074,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,312,884	\$ 1,312,884	\$ -	\$ -	\$ 1,089,047	\$ 1,089,047	\$ -	\$ -	\$ -	\$ 1,089,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,393,737	\$ 3,393,737
100 Non-Dept Direct Expend	\$ 1,518,650	\$ 827,125	\$ 827,125	\$ 827,125	\$ 827,125	\$ -	\$ -	\$ 827,125	\$ 827,125	\$ -	\$ -	\$ 827,125	\$ 827,125	\$ -	\$ -	\$ 827,125	\$ 827,125	\$ -	\$ -	\$ 827,125	\$ 827,125	\$ -	\$ -	\$ 827,125
100 Utility Franchise Fee	\$ 250,041	\$ 256,810	\$ 256,810	\$ 256,810	\$ 255,594	\$ -	\$ -	\$ 255,594	\$ 260,706	\$ -	\$ -	\$ 260,706	\$ 265,920	\$ -	\$ -	\$ 265,920	\$ 271,238	\$ -	\$ -	\$ 271,238	\$ 276,663	\$ -	\$ -	\$ 276,663
110 Non-Dept Misc Exp	\$ 1,075,372	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ 7,000
TOTAL	\$ 5,739,644	\$ 3,448,156	\$ 3,448,156	\$ 3,448,156	\$ 3,126,940	\$ 82,098	\$ 1,901,754	\$ 5,110,792	\$ 3,193,169	\$ 85,296	\$ 2,495,026	\$ 5,773,491	\$ 3,261,333	\$ 88,665	\$ 1,029,794	\$ 4,379,792	\$ 3,331,490	\$ 92,217	\$ 552,112	\$ 3,975,819	\$ 3,403,698	\$ 95,966	\$ 4,556,303	\$ 8,055,967
OTHER FINANCING SOURCES																								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding (If approved)	\$ 481,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,312,884	\$ 1,312,884	\$ -	\$ -	\$ 1,089,047	\$ 1,089,047	\$ -	\$ -	\$ -	\$ 1,089,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out (General Fund)	\$ (217,488)	\$ (251,914)	\$ (251,914)	\$ (251,914)	\$ (239,318)	\$ -	\$ -	\$ (239,318)	\$ (227,352)	\$ -	\$ -	\$ (227,352)	\$ (215,985)	\$ -	\$ -	\$ (215,985)	\$ (205,186)	\$ -	\$ -	\$ (205,186)	\$ (194,926)	\$ -	\$ -	\$ (194,926)
Transfers Out (Electric)	\$ (128,258)	\$ (140,562)	\$ (140,562)	\$ (140,562)	\$ (140,562)	\$ -	\$ -	\$ (140,562)	\$ (140,562)	\$ -	\$ -	\$ (140,562)	\$ (140,562)	\$ -	\$ -	\$ (140,562)	\$ (140,562)	\$ -	\$ -	\$ (140,562)	\$ (140,562)	\$ -	\$ -	\$ (140,562)
TOTAL	\$ 135,705	\$ (392,476)	\$ (392,476)	\$ (392,476)	\$ (379,880)	\$ -	\$ 1,312,884	\$ 933,004	\$ (367,914)	\$ -	\$ 1,089,047	\$ 721,133	\$ (356,547)	\$ -	\$ -	\$ (356,547)	\$ (345,748)	\$ -	\$ -	\$ (345,748)	\$ (335,488)	\$ -	\$ -	\$ (335,488)
NET SURPLUS / (DEFICIT)	\$ (1,685,924)	\$ 150,268	\$ 150,268	\$ 123,064	\$ 484,401	\$ (82,098)	\$ (588,870)	\$ (186,567)	\$ 449,204	\$ (85,296)	\$ (1,405,979)	\$ (1,042,071)	\$ 397,105	\$ (88,665)	\$ (1,029,794)	\$ (721,354)	\$ 348,366	\$ (92,217)	\$ (552,112)	\$ (295,963)	\$ 300,212	\$ (95,966)	\$ (4,556,303)	\$ (4,352,057)



PERSONNEL REQUEST SUMMARY

								FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	5-YR TOTAL
FUND	REQUESTING DEPT #	REQUESTING DEPT NAME	REQUEST ID#	PROPOSED JOB TITLE	FIRST FISCAL YEAR REQUESTED	QUANTITY	FTE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
105	165	Wastewater Construction	23-165-001	ASSISTANT SUPERINTENDENT	22-23	1	1	\$ 82,098	\$ 85,296	\$ 88,665	\$ 92,217	\$ 95,966	\$ 444,242
Fund 105 - Wastewater Fund Total							1	\$ 82,098	\$ 85,296	\$ 88,665	\$ 92,217	\$ 95,966	\$ 444,242



Fund: 105 - Waste Water

CAPITAL REQUEST SUMMARY						FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	UNIT #	PROJECT TYPE	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT	\$AMOUNT
165	WW CONSTRUCT	STONE HOLLOW SEWER MAIN	COLLECTION IMPROVEMENTS		INFRASTRUCTURE	\$ 3,541				
165	WW CONSTRUCT	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE	\$ 8,865				
165	WW CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE	\$ 31,200				
165	WW CONSTRUCT	REPLACE SEWER TRAILER AND CAMERA	EQUIPMENT REPLACEMENT	40	EQUIPMENT	\$ 224,944				
165	WW CONSTRUCT	REPLACE MAIN BETWEEN MH 1231 & 1233 HWY 290 E	COLLECTION IMPROVEMENTS		INFRASTRUCTURE	\$ 41,000				
165	WW CONSTRUCT	MARIACHI'S	NEW SERVICES		INFRASTRUCTURE	\$ 37,435				
165	WW CONSTRUCT	LAKEVIEW	COLLECTION IMPROVEMENTS		INFRASTRUCTURE		\$ 17,720			
165	WW CONSTRUCT	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE		\$ 9,220			
165	WW CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE		\$ 32,448			
165	WW CONSTRUCT	RALSTON CREEK SANITARY SEWER	COLLECTION IMPROVEMENTS		INFRASTRUCTURE		\$ 572,166			
165	WW CONSTRUCT	CHURCH STREET/EAST BLUE BELL	COLLECTION IMPROVEMENTS		INFRASTRUCTURE		\$ 493,750			
165	WW CONSTRUCT	BLUE BELL SEWER MAIN	COLLECTION IMPROVEMENTS		INFRASTRUCTURE		\$ 253,635			
165	WW CONSTRUCT	EASEMENT BEHIND 608 WEST BRYAN	COLLECTION IMPROVEMENTS		INFRASTRUCTURE			\$ 6,328		
165	WW CONSTRUCT	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE			\$ 9,588		
165	WW CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE			\$ 33,746		
165	WW CONSTRUCT	HERITAGE/CARRIAGE/CENTURY CIRCLE/EAST COMMERCE	COLLECTION IMPROVEMENTS		INFRASTRUCTURE			\$ 848,147		
165	WW CONSTRUCT	WATER/WASTEWATER CONSTRUCTION SAND AND BASE COVER-DEPT 135	MATERIALS		INFRASTRUCTURE			\$ 11,249		
165	WW CONSTRUCT	REPLACE 2016 CHEVY 1500	VEHICLE REPLACEMENT	552	VEHICLES			\$ 42,408		
165	WW CONSTRUCT	REPLACE 2016 CHEVY 3500	VEHICLE REPLACEMENT	555	VEHICLES			\$ 78,328		
165	WW CONSTRUCT	NELSON TO BEN	COLLECTION IMPROVEMENTS		INFRASTRUCTURE				\$ 2,250	
165	WW CONSTRUCT	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE				\$ 9,972	
165	WW CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE				\$ 35,096	
165	WW CONSTRUCT	WEST FIRST STREET/HIGH STREET/WEST SECOND	COLLECTION IMPROVEMENTS		INFRASTRUCTURE				\$ 504,794	
165	WW CONSTRUCT	EAST ALAMO	COLLECTION IMPROVEMENTS		INFRASTRUCTURE					\$ 8,517
165	WW CONSTRUCT	GENERIC NEW SERVICES	NEW SERVICES		INFRASTRUCTURE					\$ 10,371
165	WW CONSTRUCT	UTILITY LINES - CONTINGENCY	CONTINGENCY		INFRASTRUCTURE					\$ 36,500
165	WW CONSTRUCT	MUSE STREET/HARRINGTON/SABINE/WILLIAMS	COLLECTION IMPROVEMENTS		INFRASTRUCTURE					\$ 995,830
						\$ 346,985	\$ 1,378,939	\$ 1,029,794	\$ 552,112	\$ 1,051,218
166	WW TREATMENT	UV LIGHT SYSTEM AND GENERATOR	FACILITY ENHANCEMENT		INFRASTRUCTURE	\$ 933,830				
166	WW TREATMENT	WASTEWATER TREATMENT PLANT PUMP BLOWERS	FACILITY ENHANCEMENT/REHAB		INFRASTRUCTURE	\$ 312,000				
166	WW TREATMENT	WASTEWATER PLANT SECOND SOURCE EMERGENCY POWER SUPPLY	FACILITY ENHANCEMENT		INFRASTRUCTURE	\$ 67,054				
166	WW TREATMENT	REPLACE 2008 INTERNATIONAL SLINGER TRUCK CHASSIS	VEHICLE REPLACEMENT		VEHICLES	\$ 241,885				
166	WW TREATMENT	HENDERSON PARK LIFT STATION EMERGENCY GENERATOR	FACILITY ENHANCEMENT		INFRASTRUCTURE		\$ 172,283			
166	WW TREATMENT	BRING OLD WWTP BACK ONLINE	REHABILITATION		INFRASTRUCTURE		\$ 916,764			
166	WW TREATMENT	WASTEWATER PLANT MAIN BUILDING RESKIN	REHABILITATION		FACILITIES		\$ 27,040			
166	WW TREATMENT	REPLACE HVAC MAIN BUILDING	FACILITY MAINTENANCE		FACILITIES					\$ 111,348
166	WW TREATMENT	NONPOTABLE IRRIGATION TO PARKS	FACILITY ENHANCEMENT		INFRASTRUCTURE					\$ 3,393,737
						\$ 1,554,769	\$ 1,116,087	\$ -	\$ -	\$ 3,505,085
						\$ 1,901,754	\$ 2,495,026	\$ 1,029,794	\$ 552,112	\$ 4,556,303



DRAINAGE FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJECTED	BASE	22-23		23-24		24-25		25-26		26-27										
	2020-2021	BUDGET 2021-2022	BUDGET 2021-2022	2021-2022	2022-2023	TOTAL PROPOSED	BASE 2023-2024	TOTAL PROPOSED	BASE 2024-2025	TOTAL PROPOSED	BASE 2025-2026	TOTAL PROPOSED	BASE 2026-2027	TOTAL PROPOSED										
CURRENT REVENUES																								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
Charges for Service	\$ 677,544	\$ 679,617	\$ 679,617	\$ 685,333	\$ 694,257	\$ 694,257	\$ 703,323	\$ 703,323	\$ 712,389	\$ 712,389	\$ 721,455	\$ 721,455	\$ 730,521	\$ 730,521										
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Investment Income	\$ 4,279	\$ 700	\$ 700	\$ 4,200	\$ 4,255	\$ 4,255	\$ 4,310	\$ 4,310	\$ 4,366	\$ 4,366	\$ 4,421	\$ 4,421	\$ 4,477	\$ 4,477										
Payment from BCDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Miscellaneous	\$ 670	\$ 670	\$ 670	\$ 699	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350										
TOTAL	\$ 682,493	\$ 680,987	\$ 680,987	\$ 690,232	\$ 698,862	\$ 698,862	\$ 707,983	\$ 707,983	\$ 717,105	\$ 717,105	\$ 726,226	\$ 726,226	\$ 735,348	\$ 735,348										
	ACTUAL	ADOPTED	AMENDED	PROJECTED	BASE	NEW PERSONNEL	NEW CAPITAL	22-23	BASE	NEW PERSONNEL	NEW CAPITAL	23-24	BASE	NEW PERSONNEL	NEW CAPITAL	24-25	BASE	NEW PERSONNEL	NEW CAPITAL	25-26	BASE	NEW PERSONNEL	NEW CAPITAL	26-27
	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	TOTAL PROPOSED	2023-2024	2023-2024	2023-2024	TOTAL PROPOSED	2024-2025	2024-2025	2024-2025	TOTAL PROPOSED	2025-2026	2025-2026	2025-2026	TOTAL PROPOSED	2026-2027	2026-2027	2026-2027	TOTAL PROPOSED
EXPENDITURES																								
041 Drainage	\$ 614,463	\$ 267,447	\$ 267,447	\$ 267,447	\$ 275,470	\$ -	\$ 5,367,128	\$ 5,642,598	\$ 283,735	\$ -	\$ 4,037,119	\$ 4,320,854	\$ 292,247	\$ -	\$ 323,511	\$ 615,758	\$ 301,014	\$ -	\$ 684,367	\$ 985,381	\$ 310,044	\$ -	\$ 291,997	\$ 602,041
100 Non-Dept Direct Expend	\$ 72,587	\$ 72,587	\$ 72,587	\$ 72,587	\$ 72,587	\$ -	\$ -	\$ 72,587	\$ 72,587	\$ -	\$ -	\$ 72,587	\$ 72,587	\$ -	\$ -	\$ 72,587	\$ 72,587	\$ -	\$ -	\$ 72,587	\$ 72,587	\$ -	\$ -	\$ 72,587
110 Non-Dept Misc Exp	\$ 660	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000
TOTAL	\$ 687,710	\$ 342,034	\$ 342,034	\$ 342,034	\$ 350,057	\$ -	\$ 5,367,128	\$ 5,717,185	\$ 358,322	\$ -	\$ 4,037,119	\$ 4,395,441	\$ 366,834	\$ -	\$ 323,511	\$ 690,345	\$ 375,601	\$ -	\$ 684,367	\$ 1,059,968	\$ 384,631	\$ -	\$ 291,997	\$ 676,628
OTHER FINANCING SOURCES																								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding (If approved)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,954,040	\$ 4,954,040	\$ -	\$ -	\$ 3,714,863	\$ 3,714,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ (50,017)	\$ (50,017)	\$ (50,017)	\$ (50,017)	\$ -	\$ -	\$ (50,017)	\$ (47,516)	\$ -	\$ -	\$ (47,516)	\$ (42,765)	\$ -	\$ -	\$ (42,765)	\$ (36,350)	\$ -	\$ -	\$ (36,350)	\$ (29,080)	\$ -	\$ -	\$ (29,080)
TOTAL	\$ -	\$ (50,017)	\$ (50,017)	\$ (50,017)	\$ (50,017)	\$ -	\$ 4,954,040	\$ 4,904,023	\$ (47,516)	\$ -	\$ 3,714,863	\$ 3,667,347	\$ (42,765)	\$ -	\$ -	\$ (42,765)	\$ (36,350)	\$ -	\$ -	\$ (36,350)	\$ (29,080)	\$ -	\$ -	\$ (29,080)
NET SURPLUS / (DEFICIT)	\$ (5,217)	\$ 288,936	\$ 288,936	\$ 298,181	\$ 298,788	\$ -	\$ (413,088)	\$ (114,300)	\$ 302,145	\$ -	\$ (322,256)	\$ (20,111)	\$ 307,507	\$ -	\$ (323,511)	\$ (16,004)	\$ 314,275	\$ -	\$ (684,367)	\$ (370,092)	\$ 321,637	\$ -	\$ (291,997)	\$ 29,640



Fund: 107 - Drainage

CAPITAL REQUEST SUMMARY										
REQUESTING DEPT #	REQUESTING DEPT NAME	DESCRIPTION	TYPE	UNIT #	PROJECT TYPE	FY 22-23 \$AMOUNT	FY 23-24 \$AMOUNT	FY 24-25 \$AMOUNT	FY 25-26 \$AMOUNT	FY 26-27 \$AMOUNT
041	DRAINAGE	GUN & ROD CIRCLE / ROSEDALE DR - PHASE I			DRAINAGE	\$ 90,064				
041	DRAINAGE	GUN & ROD CIRCLE / ROSEDALE DR - PHASE II			DRAINAGE	\$ 231,504				
041	DRAINAGE	OLD MILL CREEK CULVERT REPLACEMENT			DRAINAGE	\$ 91,520				
041	DRAINAGE	N. DIXIE ST DRAINAGE IMPROVEMENTS			DRAINAGE	\$ 214,552				
041	DRAINAGE	BURLESON ST LOW WATER CROSSING			DRAINAGE	\$ 434,200				
041	DRAINAGE	N.SAEGER/JEFFERSON ST DRAINAGE IMPROVEMENTS			DRAINAGE	\$ 817,544				
041	DRAINAGE	HIGGINS BRANCH CREEK ALONG HENDERSON PARK TO FM 577			DRAINAGE	\$ 492,856				
041	DRAINAGE	S. BAYLOR ST DRAINAGE IMPROVEMENTS			DRAINAGE	\$ 309,920				
041	DRAINAGE	E. COMMERCE/CLINTON/SEELHORST/DARK STREETS			DRAINAGE	\$ 893,464				
041	DRAINAGE	HOG BRANCH AT E. ALAMO			DRAINAGE	\$ 94,536				
041	DRAINAGE	HOG BRANCH CREEK FROM JACKSON TO DAY ST			DRAINAGE	\$ 485,992				
041	DRAINAGE	HOG BRANCH AT PECAN			DRAINAGE	\$ 866,008				
041	DRAINAGE	TOM DEE ST IMPROVEMENTS			DRAINAGE	\$ 141,128				
041	DRAINAGE	SPINN ST AT DAY ST			DRAINAGE	\$ 203,840				
041	DRAINAGE	RALSTON CREEK AT WALNUT			DRAINAGE		\$ 140,330			
041	DRAINAGE	WAYSIDE STREET DRAINAGE IMPROVEMENTS			DRAINAGE		\$ 181,925			
041	DRAINAGE	HOG BRANCH CREEK TRIBUTARY IMPROVEMENTS			DRAINAGE		\$ 3,714,863			
041	DRAINAGE	HERITAGE DR DRAINAGE IMPROVEMENTS			DRAINAGE			\$ 232,622		
041	DRAINAGE	RALSTON CREEK AT GUN & ROD RD			DRAINAGE			\$ 90,889		
041	DRAINAGE	ALLISON ST CHANNEL UPGRADES PHASE I			DRAINAGE				\$ 684,367	
041	DRAINAGE	N DIXIE AT MUNZ LIFT STATION			DRAINAGE					\$ 291,997
						\$ 5,367,128	\$ 4,037,119	\$ 323,511	\$ 684,367	\$ 291,997



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General Fund



**GENERAL FUND
ADOPTED OPERATING BUDGET FY 22-23**

DESCRIPTIONS	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJ 2021-2022	BASE 2022-2023	ADD'L 2022-2023	22-23 TOTAL ADOPTED	
BEGINNING FUND BALANCE	\$ 4,968,541	\$ 5,881,552	\$ 5,881,552	\$ 5,881,552	\$ 6,247,094	\$ 6,760,890	\$ 6,810,430	\$ 6,247,094
CURRENT REVENUES								
Ad Valorem Taxes	\$ 4,699,836	\$ 5,348,448	\$ 5,348,448	\$ 5,357,364	\$ 5,900,613	\$ 49,540	\$ 5,950,153	
Sales Tax	\$ 5,974,170	\$ 5,817,710	\$ 5,996,854	\$ 6,715,832	\$ 6,346,697		\$ 6,346,697	
Utility Franchise Taxes	\$ 2,321,270	\$ 2,559,954	\$ 2,559,954	\$ 2,563,767	\$ 2,646,390		\$ 2,646,390	
Other Taxes	\$ 424,677	\$ 457,495	\$ 457,495	\$ 428,133	\$ 471,220		\$ 471,220	
Licenses & Permits	\$ 371,717	\$ 303,603	\$ 303,603	\$ 373,227	\$ 368,939		\$ 368,939	
Intergovernmental	\$ 512,554	\$ 479,930	\$ 479,930	\$ 444,130	\$ 537,079		\$ 537,079	
Charges for Service	\$ 575,199	\$ 632,219	\$ 632,219	\$ 690,280	\$ 575,436		\$ 575,436	
Fines & Forfeitures	\$ 679,066	\$ 656,482	\$ 656,482	\$ 611,633	\$ 689,152		\$ 689,152	
Investment Income	\$ 43,887	\$ 98,200	\$ 98,200	\$ 68,434	\$ 114,802		\$ 114,802	
Payment from BCDC	\$ 233,725	\$ 152,045	\$ 152,045	\$ 152,045	\$ 144,400		\$ 144,400	
Miscellaneous	\$ 422,401	\$ 310,882	\$ 310,882	\$ 186,494	\$ 366,113		\$ 366,113	
TOTAL	\$ 16,258,502	\$ 16,816,968	\$ 16,996,112	\$ 17,591,338	\$ 18,160,841	\$ 49,540	\$ 18,210,381	
	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJ 2021-2022	BASE 2022-2023	NEW PERSONNEL 2022-2023	NEW CAPITAL 2022-2023	22-23 TOTAL PROPOSED
EXPENDITURES								
49 Marketing & Public Relations	\$ 431,739	\$ 541,823	\$ 541,823	\$ 514,365	\$ 392,334			\$ 392,334
50 Comm/Public Safety Admin	\$ 217,659	\$ 685,210	\$ 41,758	\$ 41,758	\$ -			\$ -
100 Non-Dept Direct Expend	\$ 622,661	\$ 76,694	\$ 111,694	\$ 614,884	\$ 236,625	\$ 200,000		\$ 436,625
110 Non-Dept Misc Exp	\$ 87,467	\$ 99,765	\$ 132,471	\$ 112,585	\$ 149,165			\$ 149,165
121 Administration	\$ 868,884	\$ 895,205	\$ 895,205	\$ 952,717	\$ 982,592			\$ 982,592
122 Development Services	\$ 812,408	\$ 1,058,417	\$ 1,058,417	\$ 1,057,870	\$ 1,137,397			\$ 1,137,397
123 Human Resources	\$ 214,826	\$ 235,200	\$ 235,200	\$ 339,060	\$ 395,213			\$ 395,213
125 Main Street	\$ -	\$ -	\$ -	\$ -	\$ 165,939			\$ 165,939
131 Maintenance	\$ 775,771	\$ 876,021	\$ 880,261	\$ 835,313	\$ 898,010			\$ 898,010
133 Finance	\$ 1,116,331	\$ 1,272,013	\$ 1,272,013	\$ 1,083,589	\$ 1,058,754			\$ 1,058,754
135 Purchasing	\$ 365,349	\$ 363,017	\$ 363,017	\$ 365,832	\$ 337,009			\$ 337,009
141 Streets	\$ 1,079,244	\$ 1,285,907	\$ 1,285,907	\$ 1,249,195	\$ 1,317,300			\$ 1,317,300
144 Parks	\$ 1,325,341	\$ 1,568,976	\$ 1,536,270	\$ 1,447,031	\$ 1,431,380			\$ 1,431,380
146 Library	\$ 565,345	\$ 565,551	\$ 565,551	\$ 527,067	\$ 565,634			\$ 565,634
148 Airport	\$ 209,346	\$ 136,886	\$ 191,318	\$ 191,318	\$ -			\$ -
149 Aquatics	\$ 1,049,809	\$ 1,063,154	\$ 1,063,154	\$ 1,062,580	\$ 1,121,863			\$ 1,121,863
151 Police	\$ 4,648,283	\$ 4,731,816	\$ 5,184,938	\$ 4,777,659	\$ 5,342,973	\$ 363,336		\$ 5,706,309
152 Fire	\$ 2,402,647	\$ 2,401,328	\$ 2,714,131	\$ 2,397,690	\$ 2,915,111			\$ 2,915,111
154 Animal Services	\$ 543,845	\$ 612,732	\$ 612,732	\$ 528,508	\$ 606,603			\$ 606,603
155 Court	\$ 388,844	\$ 419,050	\$ 419,050	\$ 384,818	\$ 404,919			\$ 404,919
167 Public Works	\$ 139,340	\$ 174,200	\$ 174,200	\$ 247,145	\$ 311,480			\$ 311,480
172 Information Technology	\$ 535,062	\$ 717,049	\$ 717,049	\$ 626,969	\$ 819,156			\$ 819,156
One-Time Incentive Baker Katz	\$ -	\$ -	\$ -	\$ 400,000	\$ -			\$ -
TOTAL	\$ 18,400,201	\$ 19,780,014	\$ 19,996,159	\$ 19,757,953	\$ 20,589,457	\$ -	\$ 563,336	\$ 21,152,793
OTHER FINANCING SOURCES								
Transfers In (Utilities)	\$ 3,055,537	\$ 2,990,046	\$ 2,990,046	\$ 2,887,975	\$ 2,915,046			\$ 2,915,046
Transfers In (Court)	\$ 18,685	\$ 18,000	\$ 18,000	\$ 15,000	\$ 18,000			\$ 18,000
Transfers In (GF Hot Tax)		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000			\$ 60,000
Transfers In (FEMA Fund)				\$ 559,767	\$ -			\$ -
Transfers In (Worker's Comp Fund)					\$ 214,822			\$ 214,822
Transfer Out (Asset Proceeds)					\$ (26,000)			\$ (26,000)
Transfers Out (Capital Projects)		\$ (433,379)	\$ (433,379)	\$ (433,379)				\$ -
Transfers Out (VERF)	\$ (19,512)	\$ (557,206)	\$ (557,206)	\$ (557,206)				\$ -
Transfers Out (Airport Grant Fund)	\$ -	\$ (105,000)	\$ (105,000)	\$ -	\$ (107,500)			\$ (107,500)
Transfers Out (Airport Operations)	\$ -	\$ -	\$ -	\$ -	\$ (131,956)			\$ (131,956)
TOTAL	\$ 3,054,710	\$ 1,972,461	\$ 1,972,461	\$ 2,532,157	\$ 2,942,412			\$ 2,942,412
USE OF RESERVES		\$ 990,585	\$ 1,027,586					
NET SURPLUS / (DEFICIT)	\$ 913,011	\$ -	\$ -	\$ 365,542	\$ 513,796	\$ 49,540	\$ (563,336)	\$ 0
ENDING FUND BALANCE	\$ 5,881,552	\$ 4,890,967	\$ 4,853,966	\$ 6,247,094	\$ 6,760,890	\$ 6,810,430	\$ 6,247,094	\$ 6,247,094

REVENUE DETAIL

REVENUE DETAIL						
CLASSIFICATION	ACTUAL 2020-2021	ADOPTED 2021-2022	PROJ 2021-2022	ADOPTED 2022-2023	% CHANGE FROM PY ADOPTED	
REVENUES						
TAXES						
101 4-102.00	TAX RECEIPTS-GENERAL FUND	\$ 4,699,836	\$ 5,348,448	\$ 5,357,364	\$ 5,950,153	11%
101 4-130.00	PENALTY AND INTEREST/TAX	\$ 36,603	\$ 41,236	\$ 37,554	\$ 42,473	3%
101 4-131.00	PENALTY FOR LATE RENDITION	\$ 4,257	\$ 3,777	\$ 8,561	\$ 3,890	3%
101 4-140.00	CITY SALES TAX	\$ 5,974,170	\$ 5,996,854	\$ 6,715,832	\$ 6,346,697	6%
101 4-150.00	UTIL FRANCHISE TAXES	\$ 2,321,270	\$ 2,559,954	\$ 2,563,767	\$ 2,646,390	3%
101 4-156.00	GROSS RECPTS/FRANCHISE TAX	\$ 227,067	\$ 241,366	\$ 223,105	\$ 248,607	3%
101 4-157.00	SANITATION FRANCHISE TAX	\$ 34,780	\$ 35,325	\$ 35,373	\$ 36,385	3%
101 4-170.00	MIXED BEVERAGES TAX RECPT	\$ 55,380	\$ 75,598	\$ 61,053	\$ 77,866	3%
101 4-467.00	PHONE ACCESS LINE FEES	\$ 66,590	\$ 60,193	\$ 62,487	\$ 61,999	3%
		\$ 13,419,953	\$ 14,362,751	\$ 15,065,095	\$ 15,414,459	7%
LICENSES & PERMITS						
101 4-210.00	BEER/WINE LICENSE	\$ 4,665	\$ 6,732	\$ 7,025	\$ 6,867	2%
101 4-250.00	WHISKEY/MALT/MIXED BEVERAG	\$ 8,370	\$ 6,919	\$ 6,625	\$ 7,057	2%
101 4-260.00	NON-CONSENT TOWING LICENSE	\$ 1,000	\$ 1,100	\$ 1,500	\$ 1,100	0%
101 4-270.00	MOBILE HOME PARK LICENSE	\$ 1,020	\$ 1,020	\$ 1,000	\$ 1,020	0%
101 4-310.00	BUILDING PERMITS	\$ 310,649	\$ 250,800	\$ 301,000	\$ 300,800	20%
101 4-320.00	ELECTRICIAL/PLUMBING PERMI	\$ 44,464	\$ 35,432	\$ 54,454	\$ 50,495	43%
101 4-335.00	PARADE PERMITS/SPECIAL EVENTS	\$ 190	\$ 200	\$ 200	\$ 200	0%
101 4-340.00	VENDORS PERMITS	\$ 1,359	\$ 1,400	\$ 1,423	\$ 1,400	0%
		\$ 371,717	\$ 303,603	\$ 373,227	\$ 368,939	22%
INTERGOVERNMENTAL						
101 4-521.10	GRANT REVENUE-AIRPORT	\$ 119,000	\$ 50,000	\$ 50,000	\$ -	-100%
101 4-521.46	GRANT REVENUE-LIBRARY	\$ 54,743	\$ 3,200	\$ 3,200	\$ 3,200	0%
101 4-521.52	GRANT REVENUE-FIRE DEPT.	\$ 750	\$ -	\$ -	\$ -	0%
101 4-521.54	GRANT REVENUES-ANIMAL SHELTER	\$ -	\$ -	\$ -	\$ 41,500	0%
101 4-528.00	WASH COUNTY-LAP REIMB	\$ 35,000	\$ 35,000	\$ -	\$ -	-100%
101 4-528.25	WASH CO - COMMUNICATIONS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0%
101 4-528.35	WASH CO-IT/OTHER SERVICES	\$ 652	\$ 1,800	\$ 1,000	\$ 1,800	0%
101 4-528.65	B&G CLUB-MAINTENANCE	\$ 5,620	\$ -	\$ -	\$ -	0%
101 4-528.70	BISD-RESOURCE OFFICER	\$ 247,539	\$ 352,930	\$ 352,930	\$ 453,579	29%
101 4-528.83	BLINN-SOFTBALL/SOCCER	\$ 37,250	\$ 25,000	\$ 25,000	\$ 25,000	0%
		\$ 512,554	\$ 479,930	\$ 444,130	\$ 537,079	12%
CHARGES FOR SERVICE						
101 4-410.30	ADMINISTRATIVE FEES	\$ 6,970	\$ 4,753	\$ 5,212	\$ 5,248	10%
101 4-420.00	FIELD RENTAL FEES	\$ 74,550	\$ 66,059	\$ 82,722	\$ 77,380	17%
101 4-425.00	PARK FACILITY FEES	\$ 36,040	\$ 33,093	\$ 43,584	\$ 41,755	26%
101 4-440.00	POLICE DEPT REPORTS	\$ 1,551	\$ 1,300	\$ 1,434	\$ 1,426	10%
101 4-450.00	PLANNING FEES	\$ 7,161	\$ 8,000	\$ 8,658	\$ 8,660	8%
101 4-455.00	HEALTH INSPECTION FEES	\$ 24,678	\$ 24,946	\$ 31,278	\$ 28,945	16%
101 4-460.00	FIRE DEPT INSPECTION FEES	\$ 4,500	\$ 3,889	\$ 6,505	\$ 5,467	41%
101 4-466.00	FALSE ALARMS	\$ 7,290	\$ 11,150	\$ 12,449	\$ 11,873	6%
101 4-469.00	MISC FIRE DEPT FEES	\$ 4,595	\$ 5,000	\$ -	\$ 5,100	2%
101 4-470.00	LIBRARY FINES/FEES	\$ 11,169	\$ 15,199	\$ 12,291	\$ 15,503	2%
101 4-514.35	VENDING MACHINES-SNACKS	\$ 1,150	\$ -	\$ -	\$ -	0%
101 4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	\$ 4,414	\$ 4,400	\$ 4,699	\$ 4,488	2%
101 4-520.49	SPONSORSHIP/EVNT REV-RECREATION	\$ 25,300	\$ 31,000	\$ 45,087	\$ 36,620	18%
101 4-529.00	AIRPORT REVENUES	\$ 109,159	\$ 106,301	\$ 117,214	\$ 0	-100%
101 4-535.00	MISC POLICE DEPT REVENUES	\$ 964	\$ 1,000	\$ 609	\$ 1,020	2%
101 4-740.00	AQUATICS ADMISSION FEES	\$ 90,193	\$ 106,918	\$ 105,000	\$ 109,056	2%
101 4-740.10	CONCESSION REVENUE	\$ 19,463	\$ 31,734	\$ 30,000	\$ 32,369	2%
101 4-740.20	AQUATICS MEMBER PASSES	\$ 55,833	\$ 57,742	\$ 75,935	\$ 68,897	19%
101 4-740.30	PROGRAM REV-AQUATICS	\$ 22,492	\$ 33,111	\$ 39,593	\$ 37,773	14%
101 4-740.40	PROGRAM REV-RECREATION	\$ 1,581	\$ 4,000	\$ 2,858	\$ 4,080	2%
101 4-770.10	POOL RENTALS-LEISURE POOL	\$ 10,700	\$ 15,025	\$ 13,433	\$ 15,326	2%
101 4-770.20	POOL RENT/LESSON-COMPETTIN	\$ 23,110	\$ 21,864	\$ 21,333	\$ 22,301	2%
101 4-770.30	POOL RENTALS-THERAPY POOL	\$ -	\$ 894	\$ 1,064	\$ 912	2%
101 4-770.40	LOCKER/TABLE RENTAL	\$ 40	\$ 261	\$ 306	\$ 266	2%
101 4-770.50	AQUATICS MEETING ROOM RENT	\$ -	\$ 3,633	\$ 853	\$ 3,706	2%
101 4-770.90	AQUATICS/RECREATION MISC REV	\$ 1,450	\$ 3,352	\$ 2,214	\$ 3,419	2%
101 4-820.00	ADOPTION FEES	\$ 21,979	\$ 29,638	\$ 14,270	\$ 25,231	-15%
101 4-830.00	ANIMAL CONTROL-MISC/RABIES	\$ 1,950	\$ 2,357	\$ 1,995	\$ 2,404	2%
101 4-835.00	MICROCHIP REVENUE	\$ 160	\$ 100	\$ 13	\$ 102	2%
101 4-850.00	DOG LICENSE	\$ 4,041	\$ 4,500	\$ 3,030	\$ 4,590	2%
101 4-870.00	IMPOUNDED ANIMALS	\$ 5,191	\$ 5,000	\$ 6,331	\$ 5,600	12%
101 4-890.00	SURRENDER FEES	\$ 1,125	\$ 1,000	\$ 811	\$ 1,020	2%
101 5-110-903.00	UNCOLLECTABLE ACCOUNTS	\$ 88 (3,600)	\$ (5,000)	\$ (500)	\$ (5,100)	2%
		\$ 575,199	\$ 632,219	\$ 690,280	\$ 575,436	-9%

REVENUE DETAIL

REVENUE DETAIL					
CLASSIFICATION	ACTUAL 2020-2021	ADOPTED 2021-2022	PROJ 2021-2022	ADOPTED 2022-2023	% CHANGE FROM PY ADOPTED
FINES & FORFEITURES					
101 4-410.00 CORPORATION COURT FINES	\$ 470,713	\$ 443,100	\$ 447,155	\$ 465,255	5%
101 4-410.05 TRAFFIC FINES	\$ 168,592	\$ 169,202	\$ 127,790	\$ 177,662	5%
101 4-410.50 FINES-CHILD SAFETY FEES	\$ 2,878	\$ 2,693	\$ 2,221	\$ 2,774	3%
101 4-410.60 FINES-TRAFFIC/ARREST/TIME	\$ 34,860	\$ 36,470	\$ 28,447	\$ 38,294	5%
101 4-410.74 MOVING VIOLATION FEES-CITY	\$ 3	\$ 17	\$ 4	\$ 18	3%
101 4-515.00 PARKING INCOME	\$ 1,887	\$ 5,000	\$ 6,015	\$ 5,150	3%
101 4-537.00 RESTITUTION PAYMENTS	\$ 133	\$ -	\$ -	\$ -	0%
	\$ 679,066	\$ 656,482	\$ 611,633	\$ 689,152	5%
INVESTMENT INCOME					
101 4-513.00 INTEREST INCOME	\$ 42,257	\$ 62,000	\$ 67,088	\$ 78,240	26%
101 4-513.30 INTEREST INCOME-TEXPOOL	\$ 338	\$ 6,200	\$ 416	\$ 6,262	1%
101 4-513.35 INTEREST-TEXSTAR	\$ 1,292	\$ 30,000	\$ 930	\$ 30,300	1%
	\$ 43,887	\$ 98,200	\$ 68,434	\$ 114,802	17%
PAYMENT FROM COMPONENT UNIT					
101 6-000-625.00 INTERFUND TRNSF-BCDC	\$ 233,725	\$ 152,045	\$ 152,045	\$ 144,400	-5%
	\$ 233,725	\$ 152,045	\$ 152,045	\$ 144,400	-5%
MISCELLANEOUS					
101 4-512.00 SALES OF PROPERTY	\$ 54,563	\$ 10,000	\$ 52,183	\$ 55,231	452%
101 4-518.00 RENTAL INCOME	\$ 8,202	\$ 9,000	\$ 9,000	\$ 9,000	0%
101 4-528.50 FORTNIGHTLY CLUB-BOOK SALE REV	\$ 3,000	\$ 17,000	\$ -	\$ 17,000	0%
101 4-530.00 INSURANCE PROCEEDS	\$ 181,773	\$ 100,554	\$ 14,568	\$ 100,554	0%
101 4-545.00 STREET DEPT REVENUES	\$ 25,961	\$ 45,000	\$ 22,565	\$ 45,000	0%
101 4-546.00 BUILDING LIEN REVENUES	\$ 3,055	\$ -	\$ -	\$ -	0%
101 4-555.00 LEASE/ROYALTY PAYMENTS	\$ 487	\$ 300	\$ 548	\$ 300	0%
101 4-590.00 MISCELLANEOUS REVENUES	\$ 145,360	\$ 129,028	\$ 87,630	\$ 139,028	8%
	\$ 422,401	\$ 310,882	\$ 186,494	\$ 366,113	18%
TOTAL CURRENT REVENUES	\$ 16,258,502	\$ 16,996,112	\$ 17,591,338	\$ 18,210,381	7%

NON-DEPARTMENT DIRECT EXPENSES

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-100-119.00 PERSONNEL ATTRITION FACTOR	\$ -	\$ (400,000)	\$ (400,000)	\$ -	\$ (325,000)	-18.8%
TOTAL PERSONNEL	\$ -	\$ (400,000)	\$ (400,000)	\$ -	\$ (325,000)	-18.8%
SUPPLIES						
5-172-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 11,441	0.0%
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 11,441	0.0%
MAINTENANCE						
5-100-306.00 OUTDOOR/STREET LIGHTING	\$ 27,982	\$ 25,000	\$ 25,000	\$ 26,542	\$ 25,000	0.0%
TOTAL MAINTENANCE	\$ 27,982	\$ 25,000	\$ 25,000	\$ 26,542	\$ 25,000	0.0%
SERVICES						
5-100-401.10 ELECTRICAL-STREET LIGHTS	\$ 98,167	\$ 108,227	\$ 108,227	\$ 95,243	\$ 108,227	0.0%
5-100-401.17 ELECTRIC-MOTOR BANK BLDG	\$ 4,025	\$ 4,126	\$ 4,126	\$ 3,297	\$ 4,126	0.0%
5-100-401.19 ELECTRIC - KEY ST. BUILDI	\$ 116	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-402.90 TAX APPRAISAL DISTRICT CO	\$ 114,923	\$ 120,354	\$ 120,354	\$ 120,354	\$ 129,915	7.9%
5-100-405.16 WATER-210 N PARK BLDG	\$ -	\$ 480	\$ 480	\$ -	\$ 480	0.0%
5-100-405.17 WATER-MOTOR BANK BLDG	\$ 217	\$ 215	\$ 215	\$ 242	\$ 215	0.0%
5-100-405.50 DRAINAGE CHARGE-210 N PAR	\$ 327	\$ 327	\$ 327	\$ 300	\$ 327	0.0%
5-100-405.51 DRAINAGE CHARGE-KEY ST. B	\$ 107	\$ 215	\$ 215	\$ -	\$ 215	0.0%
5-100-406.17 SEWER-MOTOR BANK BLDG	\$ 216	\$ 216	\$ 216	\$ 217	\$ 217	0.5%
5-151-424.00 SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 56,387	0.0%
5-100-450.00 OTHER SERVICES	\$ 28,558	\$ 33,000	\$ 33,000	\$ 150,000	\$ 233,000	606.1%
TOTAL SERVICES	\$ 246,656	\$ 267,160	\$ 267,160	\$ 369,653	\$ 533,109	99.5%
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	\$ 148,692	\$ -	\$ -	\$ 3,156	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 148,692	\$ -	\$ -	\$ 3,156	\$ -	0.0%
SUNDRIES						
5-100-926.00 WASH CO HEALTHLY LIVING	\$ 61,550	\$ 61,550	\$ 61,550	\$ 61,500	\$ 61,550	0.0%
5-100-932.10 BOYS & GIRLS CLUB - PROGRAM	\$ 37,850	\$ 37,850	\$ 37,850	\$ 37,850	\$ 37,850	0.0%
5-100-932.11 BOYS & GIRLS CLUB - UTILITIES	\$ 26,093	\$ 29,500	\$ 29,500	\$ 26,603	\$ 29,500	0.0%
5-100-932.12 BOYS & GIRLS CLUB - INSURANCE	\$ 3,578	\$ 3,613	\$ 3,613	\$ 3,832	\$ 3,975	10.0%
5-100-932.13 BOYS & GIRLS CLUB - MOWING	\$ 1,215	\$ 1,500	\$ 1,500	\$ 1,380	\$ 1,500	0.0%
5-100-932.30 FAITH MISSION	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
5-100-932.31 FAITH MISSION-SANITATION CHGS	\$ 8,602	\$ 8,200	\$ 8,200	\$ 5,965	\$ 8,200	0.0%
5-100-932.32 ADULT&TEEN CHALNGE-SANIT CHGS	\$ 3,246	\$ 3,300	\$ 3,300	\$ 3,212	\$ 3,300	0.0%
5-100-932.90 NEW BEGINNINGS LIFE MINISTRIES	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-100-934.00 HERITAGE MUSEUM-UTILITIES	\$ 5,417	\$ 5,200	\$ 5,200	\$ 6,600	\$ 5,200	0.0%
5-100-934.01 HERITAGE MUSEUM-INSURANCE	\$ 1,803	\$ 1,821	\$ 1,821	\$ 1,933	\$ 2,000	9.8%
5-100-940.00 BMSHP INTEREST REIMBURSEMENT	\$ 17,978	\$ -	\$ 35,000	\$ 34,658	\$ 7,000	-80.0%
5-100-964.00 HOSPICE BRENHAM	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.0%
TOTAL SUNDRIES	\$ 199,332	\$ 184,534	\$ 219,534	\$ 215,533	\$ 192,075	-12.5%
NON-DEPARTMENT DIRECT TOTAL	\$ 622,662	\$ 76,694	\$ 111,694	\$ 614,884	\$ 436,625	290.9%

NON DEPARTMENT MISC EXPENSE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
SUNDRIES						
5-110-903.00 UNCOLLECTABLE ACCOUNTS	\$ 3,600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5-110-906.00 INVENTORY ADJUSTMENTS	\$ 17,446	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	0.0%
5-110-924.00 CONTINGENCY	\$ -	\$ 21,870	\$ 54,576	\$ 20,000	\$ 23,665	-56.6%
5-110-943.00 MEDICAL INS PREMIUMS/FEES	\$ 13,916	\$ 14,395	\$ 14,395	\$ 16,426	\$ 18,000	25.0%
5-110-106.10 HRA EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 36,000	0.0%
5-110-950.00 OTHER SUNDRY	\$ 47,881	\$ 42,000	\$ 42,000	\$ 49,659	\$ 50,000	19.0%
5-110-960.00 WELLNESS PROGRAM	\$ 370	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-110-970.00 EMPLOYEE ASSISTANCE PROGRAM	\$ 4,254	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SUNDRIES	\$ 87,467	\$ 104,765	\$ 137,471	\$ 112,585	\$ 149,165	8.5%
NON DEPARTMENT MISC TOTAL	\$ 87,467	\$ 104,765	\$ 137,471	\$ 112,585	\$ 149,165	8.5%

MARKETING & PUBLIC RELATIONS

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	ADOPTED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-049-101.00 SALARIES & WAGES	\$ 275,599	\$ 295,875	\$ 295,875	\$ 308,531	\$ 247,767	-16.3%
5-049-102.00 OVERTIME PAY	\$ 1,895	\$ -	\$ -	\$ 300	\$ -	0.0%
5-049-103.00 OASDI/MEDICARE	\$ 21,028	\$ 23,864	\$ 23,864	\$ 23,076	\$ 19,723	-17.4%
5-049-103.02 MATCHING RETIREMENT	\$ 29,748	\$ 47,852	\$ 47,852	\$ 39,336	\$ 43,564	-9.0%
5-049-105.00 LONGEVITY PAY	\$ 2,042	\$ 2,350	\$ 2,350	\$ 2,254	\$ 2,340	-0.4%
5-049-105.01 AUTO/CERT	\$ 12,033	\$ 12,000	\$ 12,000	\$ 6,000	\$ 6,000	-50.0%
5-049-106.00 MEDICAL INSURANCE	\$ 41,458	\$ 46,091	\$ 46,091	\$ 46,092	\$ 35,496	-23.0%
5-049-106.01 LIFE INSURANCE	\$ 1,025	\$ 1,163	\$ 1,163	\$ 1,108	\$ 802	-31.1%
5-049-106.02 LONG TERM DISABILITY	\$ 570	\$ 633	\$ 633	\$ 448	\$ 535	-15.4%
5-049-107.00 WORKERS' COMPENSATION	\$ 704	\$ 384	\$ 384	\$ 610	\$ 407	6.0%
5-049-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 7,149	\$ 7,149	\$ -	\$ -	-100.0%
5-049-118.00 ACCRUED COMP TIME	\$ 188	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 386,290	\$ 437,361	\$ 437,361	\$ 427,755	\$ 356,634	-18.5%
SUPPLIES						
5-049-202.00 FUEL	\$ 486	\$ 600	\$ 600	\$ 600	\$ 500	-16.7%
5-049-204.00 POSTAGE & FREIGHT	\$ 432	\$ 750	\$ 750	\$ 225	\$ -	-100.0%
5-049-205.00 OFFICE SUPPLIES	\$ 503	\$ 450	\$ 450	\$ 120	\$ 150	-66.7%
5-049-206.00 EMPLOYEE RELATIONS	\$ 61	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
5-049-207.00 REPRODUCTION & PRINTING	\$ 1,467	\$ 3,500	\$ 3,500	\$ 2,500	\$ 1,200	-65.7%
5-049-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ -	\$ 125	\$ 125	\$ 100	\$ -	-100.0%
5-049-209.00 EDUCATIONAL	\$ -	\$ 250	\$ 250	\$ 350	\$ 350	40.0%
5-049-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 4,638	\$ 1,800	\$ 1,800	\$ 1,500	\$ -	-100.0%
5-049-213.00 COMMUNICATIONS EQUIPMENT	\$ 589	\$ 200	\$ 200	\$ 200	\$ -	-100.0%
5-049-218.00 PHOTOGRAPHY	\$ 1,146	\$ 2,150	\$ 2,150	\$ 350	\$ 750	-65.1%
5-049-250.00 OTHER SUPPLIES	\$ 117	\$ 1,450	\$ 1,450	\$ 200	\$ 100	-93.1%
TOTAL SUPPLIES	\$ 9,439	\$ 11,425	\$ 11,425	\$ 6,295	\$ 3,200	-72.0%
SERVICES						
5-049-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 2,092	\$ 7,800	\$ 7,800	\$ 6,500	\$ 2,500	-67.9%
5-049-424.00 SERVICE CONTRACTS	\$ 16,769	\$ 20,772	\$ 20,772	\$ 17,000	\$ 13,000	-37.4%
5-049-450.00 OTHER SERVICES	\$ 174	\$ -	\$ -	\$ 2,850	\$ 3,000	0.0%
TOTAL SERVICES	\$ 19,035	\$ 28,572	\$ 28,572	\$ 26,350	\$ 18,500	-35.3%
NON-CAPITAL ASSETS						
5-049-715.00 OTHER CAPITAL	\$ -	\$ 8,100	\$ 8,100	\$ 8,100	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ 8,100	\$ 8,100	\$ 8,100	\$ -	-100.0%
SUNDRIES						
5-049-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 5,649	\$ 14,100	\$ 14,100	\$ 13,000	\$ 12,000	-14.9%
5-049-908.10 MILEAGE	\$ 484	\$ 1,800	\$ 1,800	\$ 600	\$ 500	-72.2%
5-049-910.00 BOARD/CMITTEE/VOLNTR RELATION	\$ 2,179	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	-100.0%
5-049-948.00 DOWNTOWN EXPENSE-OTHER	\$ 5,729	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	-100.0%
5-049-948.50 HOT NIGHTS/COOL TUNES	\$ 229	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-948.90 LOCAL HISTORY DAY PROGRAM	\$ -	\$ 12,000	\$ 12,000	\$ 3,500	\$ -	-100.0%
5-049-950.00 OTHER SUNDRY	\$ 349	\$ 965	\$ 965	\$ 1,265	\$ 1,500	55.4%
5-049-961.50 FARMERS MARKET EXPENSE	\$ 1,603	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	-100.0%
TOTAL SUNDRIES	\$ 16,222	\$ 56,365	\$ 56,365	\$ 45,865	\$ 14,000	-75.2%
TOTAL MARKETING & PUBLIC RELATIONS	\$ 431,739	\$ 541,823	\$ 541,823	\$ 514,365	\$ 392,334	-27.6%

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.

Programs and Services

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.	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Build and sustain relationships with residents, community & city employees;	<i>EO4</i>
➤ Provide timely, accurate, and consistent communications to the community via websites, news outlets, and social media platforms;	<i>EO1</i>
➤ Increase corporate sponsorships, donations and grant funding; and	<i>EO3</i>
➤ Act as liaison between the City and the media.	<i>EO1</i>

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY-21-22	FY 22-23
DIRECTOR OF TOURISM & MARKETING	1.0	1.0
COMMUNICATIONS & PUBLIC RELATIONS	1.0	1.0
COMMUNICATIONS & TECHNOLOGY SPECIALIST	1.0	1.0
	3.0	3.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-121-101.00 SALARIES & WAGES	\$ 312,654	\$ 347,000	\$ 347,000	\$ 416,152	\$ 389,478	12.2%
5-121-102.00 OVERTIME PAY	\$ 278	\$ 100	\$ 100	\$ -	\$ -	-100.0%
5-121-103.00 OASDI/MEDICARE	\$ 30,422	\$ 25,828	\$ 25,828	\$ 26,837	\$ 29,641	14.8%
5-121-103.02 MATCHING RETIREMENT	\$ 46,132	\$ 52,890	\$ 52,890	\$ 54,823	\$ 65,379	23.6%
5-121-105.00 LONGEVITY PAY	\$ 1,143	\$ 1,318	\$ 1,318	\$ 1,988	\$ 2,820	114.0%
5-121-105.01 AUTO/CERT	\$ 18,791	\$ 18,600	\$ 18,600	\$ 19,310	\$ 12,600	-32.3%
5-121-106.00 MEDICAL INSURANCE	\$ 29,623	\$ 34,592	\$ 34,592	\$ 54,349	\$ 47,086	36.1%
5-121-106.01 LIFE INSURANCE	\$ 1,064	\$ 1,283	\$ 1,283	\$ 1,223	\$ 1,204	-6.1%
5-121-106.02 LONG TERM DISABILITY	\$ 593	\$ 705	\$ 705	\$ 737	\$ 803	13.9%
5-121-107.00 WORKERS' COMPENSATION	\$ 638	\$ 454	\$ 454	\$ 1,210	\$ 645	42.0%
5-121-116.00 SALARIES/WAGES CONTINGENCY	\$ 78,575	\$ 7,886	\$ 7,886	\$ -	\$ -	-100.0%
5-121-118.00 ACCRUED COMP TIME	\$ 36	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 519,949	\$ 490,656	\$ 490,656	\$ 576,629	\$ 549,655	12.0%
SUPPLIES						
5-121-203.00 TOOLS/SMALL EQUIPMENT	\$ 90	\$ -	\$ -	\$ -	\$ -	0.0%
5-121-204.00 POSTAGE & FREIGHT	\$ 818	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
5-121-205.00 OFFICE SUPPLIES	\$ 1,599	\$ 4,000	\$ 8,000	\$ 8,000	\$ 5,500	-31.3%
5-121-206.00 EMPLOYEE RELATIONS	\$ 3,768	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	-25.0%
5-121-207.00 REPRODUCTION & PRINTING	\$ 10,585	\$ 8,000	\$ 8,000	\$ 9,700	\$ 8,000	0.0%
5-121-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 958	\$ 500	\$ 500	\$ 75	\$ 125	-75.0%
5-121-209.00 EDUCATIONAL	\$ 220	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-121-211.00 CLEANING & JANITORIAL	\$ 2,285	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500	-16.7%
5-121-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,942	\$ 3,800	\$ 3,800	\$ 5,417	\$ -	-100.0%
5-121-213.00 COMMUNICATIONS EQUIPMENT	\$ 201	\$ 200	\$ 200	\$ 150	\$ 150	-25.0%
5-121-218.00 PHOTOGRAPHY	\$ 316	\$ -	\$ 189	\$ 189	\$ 325	72.0%
5-121-250.00 OTHER SUPPLIES	\$ 720	\$ 500	\$ 500	\$ 375	\$ 700	40.0%
TOTAL SUPPLIES	\$ 23,502	\$ 23,300	\$ 27,489	\$ 29,706	\$ 20,100	-26.9%
SERVICES						
5-121-402.00 AUDITS/CONSULTANTS FEES	\$ 1,054	\$ 36,000	\$ 32,000	\$ 7,000	\$ 10,000	-68.8%
5-121-403.00 TELEPHONE	\$ 756	\$ 1,459	\$ 1,459	\$ 800	\$ 800	-45.2%
5-121-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 3,149	\$ 5,340	\$ 5,340	\$ 2,500	\$ 3,350	-37.3%
5-121-411.00 CITY ATTORNEY'S FEES	\$ 152,692	\$ 170,000	\$ 170,000	\$ 150,000	\$ 187,000	10.0%
5-121-413.00 ACCIDENT/DAMAGE CLAIMS	\$ 6,887	\$ 10,500	\$ 10,500	\$ 10,000	\$ 10,500	0.0%
5-121-419.00 LEGAL FEES	\$ 290	\$ 2,000	\$ 2,000	\$ -	\$ -	-100.0%
5-121-424.00 SERVICE CONTRACTS	\$ 24,375	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	0.0%
5-121-450.00 OTHER SERVICES	\$ 408	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,000	0.0%
TOTAL SERVICES	\$ 189,611	\$ 253,799	\$ 249,799	\$ 200,800	\$ 240,150	-3.9%
NON-CAPITAL ASSETS						
5-121-702.00 BUILDINGS	\$ 755	\$ -	\$ 2,000	\$ -	\$ -	-100.0%
5-121-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ -	\$ 1,885	\$ 4,360	\$ -	-100.0%
5-121-714.00 RADIOS/RADAR/CAMERAS	\$ -	\$ 3,000	\$ 3,000	\$ 3,206	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ 755	\$ 3,000	\$ 6,885	\$ 7,566	\$ -	-100.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-121-901.00 LIAB/CASUALTY INSURANCE	\$ 66,328	\$ 67,950	\$ 67,950	\$ 79,369	\$ 89,687	32.0%
5-121-907.00 ELECTION EXPENSE	\$ 11,468	\$ -	\$ -	\$ -	\$ 15,000	0.0%
5-121-907.10 CHARTER ELECTION EXPENSE	\$ -	\$ 7,000	\$ 5,115	\$ -	\$ -	-100.0%
5-121-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 45,081	\$ 36,000	\$ 33,811	\$ 35,343	\$ 35,000	3.5%
5-121-908.10 MILEAGE	\$ 1,106	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,500	16.7%
5-121-910.00 BOARD/CMITTEE/VOLNTR RELATION	\$ 5,322	\$ 5,000	\$ 5,000	\$ 11,000	\$ 10,000	100.0%
5-121-928.00 BRAZOS VALLEY COUNCIL	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-121-930.00 SPECIAL EVENTS	\$ 858	\$ -	\$ -	\$ 646	\$ 15,000	0.0%
5-121-949.00 UNEMPLOYMENT BENEFITS	\$ 1,132	\$ -	\$ -	\$ 4,158	\$ -	0.0%
5-121-950.00 OTHER SUNDRY	\$ 770	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,500	-40.0%
TOTAL SUNDRIES	\$ 135,065	\$ 124,450	\$ 120,376	\$ 138,016	\$ 172,687	43.5%
ADMINISTRATION TOTAL	\$ 868,882	\$ 895,205	\$ 895,205	\$ 952,717	\$ 982,592	9.8%

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

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 ADMIN- ISTRATION	The City Secretary is 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 INFORM- ATION	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.

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Establish the framework to implement City Council objectives;	<i>GC3</i>
➤ Work with other governmental agencies to develop and deliver cost effective services;	<i>EO5</i>
➤ Revise handbook and internal procedures for all advisory boards and committees;	<i>GC3</i>
➤ Research grant funding opportunities to assist with preservation of historical documents;	<i>PR2</i>
➤ Develop Public Information Policy and Procedures Manual;	<i>GC3</i>
➤ Develop goals and objectives for the creation of a Charter Review Committee; and	<i>GC3</i>
➤ Develop and implement new records retention policy for approval by the Texas State Library and Archives Commission.	<i>GC3</i>

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY-21-22	FY 22-23
MAYOR		
COUNCIL MEMBERS		
CITY MANAGER	1.00	1.00
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES	0.80	0.80
MANAGER OF LEGAL AND LEGISLATIVE SERVICES	0.50	0.50
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00
	4.30	4.30

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-122-101.00 SALARIES & WAGES	\$ 475,943	\$ 535,327	\$ 535,327	\$ 553,918	\$ 593,285	10.8%
5-122-102.00 OVERTIME PAY	\$ 1,122	\$ 200	\$ 200	\$ -	\$ 300	50.0%
5-122-103.00 OASDI/MEDICARE	\$ 28,447	\$ 42,141	\$ 42,141	\$ 41,803	\$ 46,728	10.9%
5-122-103.02 MATCHING RETIREMENT	\$ 49,100	\$ 84,472	\$ 84,472	\$ 84,541	\$ 100,699	19.2%
5-122-105.00 LONGEVITY PAY	\$ 5,624	\$ 6,023	\$ 6,023	\$ 5,943	\$ 6,600	9.6%
5-122-105.01 AUTO/CERT	\$ 7,821	\$ 7,800	\$ 7,800	\$ 8,714	\$ 9,100	16.7%
5-122-105.03 STANDBY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-106.00 MEDICAL INSURANCE	\$ 55,601	\$ 76,526	\$ 76,526	\$ 68,837	\$ 85,632	11.9%
5-122-106.01 LIFE INSURANCE	\$ 1,711	\$ 2,064	\$ 2,064	\$ 2,082	\$ 1,858	-10.0%
5-122-106.02 LONG TERM DISABILITY	\$ 950	\$ 1,142	\$ 1,142	\$ 1,157	\$ 1,237	8.3%
5-122-106.10 HRA EXPENSE	\$ 2,104	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-107.00 WORKERS' COMPENSATION	\$ 1,558	\$ 1,048	\$ 1,048	\$ 1,800	\$ 1,477	40.9%
5-122-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 13,090	\$ 13,090	\$ -	\$ -	-100.0%
5-122-118.00 ACCRUED COMP TIME	\$ 390	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 630,371	\$ 769,833	\$ 769,833	\$ 768,795	\$ 846,917	10.0%
SUPPLIES						
5-122-202.00 FUEL	\$ 3,721	\$ 4,000	\$ 4,000	\$ 5,000	\$ 6,510	62.8%
5-122-203.00 TOOLS/SMALL EQUIPMENT	\$ 32	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
5-122-204.00 POSTAGE & FREIGHT	\$ 1,762	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	0.0%
5-122-205.00 OFFICE SUPPLIES	\$ 762	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000	-40.0%
5-122-206.00 EMPLOYEE RELATIONS	\$ 815	\$ 600	\$ 600	\$ 800	\$ 800	33.3%
5-122-207.00 REPRODUCTION & PRINTING	\$ 4,798	\$ 7,300	\$ 7,300	\$ 5,500	\$ 7,300	0.0%
5-122-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 971	\$ 700	\$ 700	\$ 1,000	\$ 1,000	42.9%
5-122-209.00 EDUCATIONAL	\$ 2,731	\$ 2,000	\$ 2,000	\$ 750	\$ 2,000	0.0%
5-122-211.00 CLEANING & JANITORIAL	\$ 15	\$ 200	\$ 200	\$ 100	\$ 200	0.0%
5-122-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 4,504	\$ 2,900	\$ 2,900	\$ -	\$ -	-100.0%
5-122-213.00 COMMUNICATIONS EQUIPMENT	\$ 268	\$ 1,400	\$ 1,400	\$ 800	\$ -	-100.0%
5-122-223.00 SMALL APPLIANCES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-250.00 OTHER SUPPLIES	\$ 165	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
TOTAL SUPPLIES	\$ 20,544	\$ 28,400	\$ 28,400	\$ 23,250	\$ 25,110	-11.6%
MAINTENANCE						
5-122-303.00 VEHICLES/LARGE EQUIPMENT	\$ 961	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	25.0%
5-122-313.00 COMPUTER/OFFICE EQUIPMENT	\$ -	\$ 300	\$ 300	\$ 150	\$ 300	0.0%
TOTAL MAINTENANCE	\$ 961	\$ 2,300	\$ 2,300	\$ 2,150	\$ 2,800	21.7%
SERVICES						
5-122-402.00 AUDITS/CONSULTANTS	\$ 107,188	\$ 88,804	\$ 88,804	\$ 94,000	\$ 89,000	0.2%
5-122-403.00 TELEPHONE	\$ 1,298	\$ 1,300	\$ 1,300	\$ 2,500	\$ 3,600	176.9%
5-122-408.10 RENTALS/LEASES-FLEET	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-408.20 RENTALS/LEASES-VERF	\$ 5,464	\$ 8,427	\$ 8,427	\$ 8,427	\$ 5,465	-35.1%
5-122-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 1,555	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	0.0%
5-122-418.00 SUBSTANDARD BUILDING EXPENSE	\$ 9,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
5-122-422.00 CONTRACT LABOR	\$ 4,725	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-424.00 SERVICE CONTRACTS	\$ 16,899	\$ 62,513	\$ 62,513	\$ 68,000	\$ 80,444	28.7%
5-122-445.00 CODE ENFORCEMENT	\$ 2,905	\$ 10,000	\$ 10,000	\$ 6,800	\$ 10,000	0.0%
5-122-450.00 OTHER SERVICES	\$ 252	\$ 1,000	\$ 1,000	\$ 750	\$ 1,000	0.0%
TOTAL SERVICES	\$ 149,786	\$ 181,544	\$ 181,544	\$ 188,977	\$ 199,009	9.6%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
NON-CAPITAL ASSETS						
5-122-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ 4,800	\$ 4,977	\$ 4,977	\$ 9,000	80.8%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ 4,800	\$ 4,977	\$ 4,977	\$ 9,000	80.8%
CAPITAL						
5-122-812.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ 54,540	\$ 54,540	\$ 54,000	\$ 36,950	-32.3%
TOTAL CAPITAL	\$ -	\$ 54,540	\$ 54,540	\$ 54,000	\$ 36,950	-32.3%
SUNDRIES						
5-122-901.00 LIAB/CASUALTY INSURANCE	\$ 1,427	\$ 1,500	\$ 1,500	\$ 1,426	\$ 1,611	7.4%
5-122-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 8,590	\$ 13,500	\$ 13,323	\$ 12,500	\$ 13,500	1.3%
5-122-908.10 MILEAGE	\$ -	\$ 500	\$ 500	\$ 900	\$ 900	80.0%
5-122-910.00 BOARD/CMITTEE/VOLNTR RELATION	\$ 551	\$ 1,500	\$ 1,500	\$ 800	\$ 1,500	0.0%
5-122-950.00 OTHER SUNDRY	\$ 180	\$ -	\$ -	\$ 95	\$ 100	0.0%
TOTAL SUNDRIES	\$ 10,748	\$ 17,000	\$ 16,823	\$ 15,721	\$ 17,611	4.7%
DEVELOPMENT SERVICES TOTAL	\$ 812,410	\$ 1,058,417	\$ 1,058,417	\$ 1,057,870	\$ 1,137,397	7.5%

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).

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Enhance customer experience with the City's development processes;	<i>GLUD5</i>
➤ Review and revise ordinances, policies and codes as necessary;	<i>GLUD1 GC3</i>
➤ Identify ways to improve City's built environment and improve our quality of place;	<i>GLUD3,4,6</i>
➤ Protect the health, safety, and welfare of residents, visitors, and stakeholders by mitigating potential hazards, such as disease, through educational outreach and reasonable enforcement of the Brenham Code of Ordinances;	<i>GLUD5, GC2</i>
➤ Review and approve development site plans, engineering drawings, surveys, plats, and construction permits within 10 business days of submittal;	<i>GLUD5</i>
➤ Revise and maintain construction details, specifications, and manuals; and	<i>GLUD5</i>
➤ Assist in oversight of City infrastructure projects, including managing consultants and inspecting and reviewing projects to monitor compliance with plans and specifications.	<i>GLUD5 EO1</i>

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
DEVELOPMENT SERVICES DIRECTOR	1.0	1.0
BUILDING OFFICIAL	1.0	1.0
ASSISTANT BUILDING OFFICIAL	1.0	1.0
CITY PLANNER	1.0	1.0
ENVIRONMENTAL HEALTH SPECIALIST	1.0	1.0
GIS SPECIALIST	0.5	0.5
BUILDING INSPECTOR	1.0	1.0
PLANNING TECHNICIAN	1.0	1.0
CODE COMPLIANCE OFFICER	1.0	1.0
DEVELOPMENT SERVICES ADMINISTRATIVE ASSISTANT	1.0	1.0
PART-TIME ADMINISTRATIVE ASSISTANT	0.5	0.5
	10.0	10.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-123-101.00 SALARIES & WAGES	\$ 135,261	\$ 137,166	\$ 137,166	\$ 217,177	\$ 242,563	76.8%
5-123-103.00 OASDI/MEDICARE	\$ 9,499	\$ 10,629	\$ 10,629	\$ 15,777	\$ 18,720	76.1%
5-123-103.02 MATCHING RETIREMENT	\$ 14,271	\$ 21,306	\$ 21,306	\$ 31,224	\$ 38,647	81.4%
5-123-105.00 LONGEVITY PAY	\$ 1,322	\$ 1,450	\$ 1,450	\$ 1,380	\$ 1,620	11.7%
5-123-106.00 MEDICAL INSURANCE	\$ 17,569	\$ 17,367	\$ 17,367	\$ 28,275	\$ 35,014	101.6%
5-123-106.01 LIFE INSURANCE	\$ 507	\$ 520	\$ 520	\$ 660	\$ 711	36.8%
5-123-106.02 LONG TERM DISABILITY	\$ 282	\$ 285	\$ 285	\$ 370	\$ 475	66.6%
5-123-107.00 WORKERS' COMPENSATION	\$ 282	\$ 171	\$ 171	\$ 440	\$ 388	126.9%
5-123-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 3,311	\$ 3,311	\$ -	\$ -	-100.0%
TOTAL PERSONNEL	\$ 178,993	\$ 192,205	\$ 192,205	\$ 295,303	\$ 338,138	75.9%
SUPPLIES						
5-123-204.00 POSTAGE & FREIGHT	\$ 121	\$ 150	\$ 150	\$ 125	\$ 125	-16.7%
5-123-205.00 OFFICE SUPPLIES	\$ 578	\$ 250	\$ 250	\$ 822	\$ 500	100.0%
5-123-206.00 EMPLOYEE RELATIONS	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-123-207.00 REPRODUCTION & PRINTING	\$ 1,101	\$ 700	\$ 700	\$ 700	\$ 1,200	71.4%
5-123-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ -	\$ 2,600	\$ 2,600	\$ 2,643	\$ -	-100.0%
5-123-250.00 OTHER SUPPLIES	\$ 60	\$ 50	\$ 50	\$ -	\$ -	-100.0%
TOTAL SUPPLIES	\$ 1,860	\$ 3,850	\$ 3,850	\$ 4,390	\$ 1,925	-50.0%
SERVICES						
5-123-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0.0%
5-123-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 782	\$ 500	\$ 500	\$ 250	\$ 500	0.0%
5-123-410.00 PRE-EMP PHYCLS/NON DOT DRG TST	\$ 5,018	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5-123-412.00 CDL DOT DRUG TESTS	\$ 3,784	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	33.3%
5-123-424.00 SERVICE CONTRACTS	\$ 6,372	\$ 6,050	\$ 6,050	\$ 6,050	\$ 6,200	2.5%
5-123-450.00 OTHER SERVICES	\$ 2,171	\$ 4,000	\$ 4,000	\$ 3,500	\$ 4,000	0.0%
TOTAL SERVICES	\$ 18,127	\$ 18,550	\$ 18,550	\$ 18,800	\$ 34,700	87.1%
SUNDRIES						
5-123-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 663	\$ 4,000	\$ 4,000	\$ 2,500	\$ 4,000	0.0%
5-123-908.05 EMPLOYEE TRAINING	\$ 2,694	\$ 1,500	\$ 1,500	\$ 2,661	\$ 1,500	0.0%
5-123-908.10 MILEAGE	\$ -	\$ 200	\$ 200	\$ -	\$ 200	0.0%
5-123-930.00 SPECIAL EVENTS	\$ 12,454	\$ 13,900	\$ 13,900	\$ 13,000	\$ 14,000	0.7%
5-123-950.00 OTHER SUNDRY	\$ 35	\$ 995	\$ 995	\$ 2,406	\$ 750	-24.6%
TOTAL SUNDRIES	\$ 15,846	\$ 20,595	\$ 20,595	\$ 20,567	\$ 20,450	-0.7%
HUMAN RESOURCES TOTAL	\$ 214,826	\$ 235,200	\$ 235,200	\$ 339,060	\$ 395,213	68.0%

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

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 June 2020, 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.	

Goals and Objectives

Key goals and objectives for the Department include:

**PLAN 2040
GOAL**

- | | |
|---|------------|
| ➤ Coordinate training to improve competency and encourage leadership; | <i>EO5</i> |
| ➤ Develop a Performance Review program; and | <i>GC1</i> |
| ➤ Establish city-wide Safety Training and Loss Prevention program. | <i>GC3</i> |

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
DIRECTOR OF HR & RISK MANAGEMENT	1.0	1.0
HR SPECIALIST	1.0	1.0
PAYROLL SPECIALIST	1.0	1.0
PART-TIME HR ASSISTANT	0.5	0.5
	3.5	3.5

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	ADOPTED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-125-101.00 SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 64,178	0.0%
5-125-102.00 OVERTIME PAY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-103.00 OASDI/MEDICARE	\$ -	\$ -	\$ -	\$ -	\$ 4,925	0.0%
5-125-103.02 MATCHING RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 10,937	0.0%
5-125-105.00 LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ 120	0.0%
5-125-105.01 AUTO/CERT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-106.00 MEDICAL INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 7,128	0.0%
5-125-106.01 LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 201	0.0%
5-125-106.02 LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -	\$ 134	0.0%
5-125-107.00 WORKERS' COMPENSATION	\$ -	\$ -	\$ -	\$ -	\$ 102	0.0%
5-125-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-118.00 ACCRUED COMP TIME	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 87,724	0.0%
SUPPLIES						
5-125-202.00 FUEL	\$ -	\$ -	\$ -	\$ -	\$ 200	0.0%
5-125-204.00 POSTAGE & FREIGHT	\$ -	\$ -	\$ -	\$ -	\$ 600	0.0%
5-125-205.00 OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 200	0.0%
5-125-206.00 EMPLOYEE RELATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-207.00 REPRODUCTION & PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 3,300	0.0%
5-125-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ -	\$ -	\$ -	\$ -	\$ 100	0.0%
5-125-209.00 EDUCATIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-213.00 COMMUNICATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-218.00 PHOTOGRAPHY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-250.00 OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 150	0.0%
TOTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 4,550	0.0%
SERVICES						
5-125-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.0%
5-125-424.00 SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ 5,000	0.0%
5-125-450.00 OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 6,000	0.0%
TOTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 16,000	0.0%
NON-CAPITAL ASSETS						
5-125-715.00 OTHER CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUNDRIES						
5-125-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ -	\$ -	\$ -	\$ -	\$ 6,500	0.0%
5-125-908.10 MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ 500	0.0%
5-125-910.00 BOARD/CMITTEE/VOLNTR RELATION	\$ -	\$ -	\$ -	\$ -	\$ 2,500	0.0%
5-125-948.00 DOWNTOWN EXPENSE-OTHER	\$ -	\$ -	\$ -	\$ -	\$ 34,500	0.0%
5-125-948.50 HOT NIGHTS/COOL TUNES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-125-948.90 LOCAL HISTORY DAY PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ 12,000	0.0%
5-125-950.00 OTHER SUNDRY	\$ -	\$ -	\$ -	\$ -	\$ 865	0.0%
5-125-961.50 FARMERS MARKET EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 800	0.0%
TOTAL SUNDRIES	\$ -	\$ -	\$ -	\$ -	\$ 57,665	0.0%
TOTAL MAIN STREET	\$ -	\$ -	\$ -	\$ -	\$ 165,939	0.0%

Dept 125 Main Street Management

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.

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.

Goals and Objectives

Key goals and objectives for the Department include:

PLAN 2040

GOAL

- Build and sustain relationships with residents, community & city employees;
- Manage the City's downtown revitalization/Main Street Program;
- Increase corporate sponsorships, donations and grant funding.

EO4

EO3

EO3

Personnel Summary

MAIN STREET COORDINATOR

FTE (FULL-TIME-EQUIVILANT) COUNT

FY-21-22

FY 22-23

1.0

1.0

1.0

1.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-131-101.00 SALARIES & WAGES	\$ 324,613	\$ 366,996	\$ 366,996	\$ 369,398	\$ 391,277	6.6%
5-131-102.00 OVERTIME PAY	\$ 5,060	\$ 3,500	\$ 3,500	\$ 1,626	\$ 3,500	0.0%
5-131-103.00 OASDI/MEDICARE	\$ 25,649	\$ 29,256	\$ 29,256	\$ 26,796	\$ 31,018	6.0%
5-131-103.02 MATCHING RETIREMENT	\$ 35,552	\$ 57,555	\$ 57,555	\$ 54,880	\$ 67,509	17.3%
5-131-105.00 LONGEVITY PAY	\$ 4,119	\$ 4,418	\$ 4,418	\$ 5,218	\$ 5,820	31.7%
5-131-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,934	\$ 6,000	0.0%
5-131-106.00 MEDICAL INSURANCE	\$ 61,818	\$ 72,141	\$ 72,141	\$ 66,895	\$ 73,279	1.6%
5-131-106.01 LIFE INSURANCE	\$ 1,217	\$ 1,393	\$ 1,393	\$ 1,338	\$ 1,243	-10.7%
5-131-106.02 LONG TERM DISABILITY	\$ 675	\$ 767	\$ 767	\$ 1,040	\$ 829	8.1%
5-131-107.00 WORKERS' COMPENSATION	\$ 7,794	\$ 5,747	\$ 5,747	\$ 8,783	\$ 7,983	38.9%
5-131-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 8,879	\$ 8,879	\$ -	\$ -	-100.0%
5-131-118.00 ACCRUED COMP TIME	\$ (398)	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 472,116	\$ 556,652	\$ 556,652	\$ 541,908	\$ 588,459	5.7%
SUPPLIES						
5-131-202.00 FUEL	\$ 6,021	\$ 7,000	\$ 7,000	\$ 7,500	\$ 10,000	42.9%
5-131-203.00 TOOLS/SMALL EQUIPMENT	\$ 4,709	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5-131-204.00 POSTAGE & FREIGHT	\$ 19	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-205.00 OFFICE SUPPLIES	\$ 76	\$ 250	\$ 250	\$ 150	\$ 150	-40.0%
5-131-206.00 EMPLOYEE RELATIONS	\$ 516	\$ 900	\$ 900	\$ 775	\$ 775	-13.9%
5-131-207.00 REPRODUCTION/PRINTING	\$ -	\$ 580	\$ 580	\$ 580	\$ 580	0.0%
5-131-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 5,334	\$ 5,978	\$ 5,978	\$ 5,965	\$ 6,250	4.6%
5-131-210.00 BOTANICAL & AGRICULTURAL	\$ 27	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-131-211.00 CLEANING AND JANITORIAL	\$ 5,782	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	0.0%
5-131-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 618	\$ 4,400	\$ 4,400	\$ -	\$ -	-100.0%
5-131-213.00 COMMUNICATIONS EQUIPMENT	\$ 135	\$ 400	\$ 400	\$ 517	\$ 500	25.0%
5-131-221.00 SAFETY/FIRST AID SUPPLIES	\$ 714	\$ 1,825	\$ 1,825	\$ 2,356	\$ 1,900	4.1%
5-131-223.00 SMALL APPLIANCES	\$ -	\$ -	\$ -	\$ 140	\$ 500	0.0%
5-131-250.00 OTHER SUPPLIES	\$ 6,049	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	0.0%
TOTAL SUPPLIES	\$ 30,000	\$ 37,633	\$ 37,633	\$ 34,283	\$ 36,955	-1.8%
MAINTENANCE						
5-131-303.00 VEHICLES/LARGE EQUIPMENT	\$ 12,706	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,100	18.3%
5-131-304.00 MACHINERY/EQUIPMENT	\$ 511	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-131-306.00 OUTDOOR/STREET LIGHTING	\$ 73	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-310.00 LAND/GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
5-131-312.00 BUILDINGS/APPLIANCES	\$ 56,944	\$ 58,000	\$ 60,000	\$ 58,000	\$ 68,500	14.2%
TOTAL MAINTENANCE	\$ 70,234	\$ 64,500	\$ 66,500	\$ 64,500	\$ 77,100	15.9%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-131-401.00 ELECTRICAL	\$ 64,570	\$ 72,786	\$ 72,786	\$ 55,000	\$ 65,200	-10.4%
5-131-403.00 TELEPHONE	\$ 1,235	\$ 1,660	\$ 1,660	\$ 1,100	\$ 1,500	-9.6%
5-131-404.00 GAS	\$ 4,802	\$ 5,832	\$ 5,832	\$ 7,900	\$ 6,000	2.9%
5-131-405.00 WATER	\$ 2,298	\$ 1,265	\$ 1,265	\$ 2,200	\$ 2,300	81.8%
5-131-405.50 DRAINAGE CHARGE	\$ 2,024	\$ 2,024	\$ 2,024	\$ 1,800	\$ 2,100	3.8%
5-131-406.00 SEWER	\$ 1,734	\$ 1,748	\$ 1,748	\$ 1,500	\$ 1,800	3.0%
5-131-406.60 DISPOSAL FEES	\$ 151	\$ 500	\$ 500	\$ 200	\$ 400	-20.0%
5-131-408.10 RENTALS/LEASES-FLEET	\$ 3,203	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
5-131-408.20 RENTALS/LEASES-VERF	\$ 22,593	\$ 28,517	\$ 28,517	\$ 28,517	\$ 22,593	-20.8%
5-131-415.00 JANITORIAL SERVICES	\$ 40,639	\$ 47,140	\$ 47,140	\$ 50,470	\$ 52,370	11.1%
5-131-424.00 SERVICE CONTRACTS	\$ 30,365	\$ 33,114	\$ 33,954	\$ 24,000	\$ 16,000	-52.9%
5-131-450.00 OTHER SERVICES	\$ 5,924	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,500	10.0%
TOTAL SERVICES	\$ 179,538	\$ 203,586	\$ 204,426	\$ 181,687	\$ 179,763	-12.1%
NON-CAPITAL ASSETS						
5-131-702.00 BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-710.00 MACHINERY/EQUIPMENT	\$ -	\$ 4,250	\$ 4,250	\$ 3,549	\$ 3,565	-16.1%
5-131-715.00 OTHER CAPITAL	\$ 15,040	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 15,040	\$ 4,250	\$ 4,250	\$ 3,549	\$ 3,565	-16.1%
5-131-713.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-715.00 OTHER CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUNDRIES						
5-131-901.00 LIAB/CASUALTY INSURANCE	\$ 4,963	\$ 5,300	\$ 6,700	\$ 6,786	\$ 7,668	14.5%
5-131-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,761	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5-131-908.10 MILEAGE	\$ 70	\$ 100	\$ 100	\$ -	\$ -	-100.0%
5-131-950.00 OTHER SUNDRY	\$ 2,052	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	25.0%
TOTAL SUNDRIES	\$ 8,846	\$ 9,400	\$ 10,800	\$ 10,786	\$ 12,168	12.7%
MAINTENANCE TOTAL	\$ 775,774	\$ 876,021	\$ 880,261	\$ 836,713	\$ 898,010	2.0%

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.

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.

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 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; and	GC1
➤ Assist in preparing surplus vehicles/equipment for online auction presentation.	GC1

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
MAINTENANCE SUPERVISOR	1.0	1.0
ASSISTANT MAINTENANCE SUPERVISOR	1.0	1.0
SENIOR MECHANIC	1.0	1.0
MAINTENANCE ELECTRICIAN	2.0	2.0
MECHANIC	1.0	1.0
MAINTENANCE TECHNICIAN	1.0	1.0
AQUATICS MAINTENANCE TECHNICIAN	0.5	0.5
PART-TIME MAINTENANCE TECHNICIAN	0.4	0.4
	7.9	7.9

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-133-101.00 SALARIES & WAGES	\$ 684,520	\$ 741,823	\$ 741,823	\$ 615,477	\$ 594,936	-19.8%
5-133-102.00 OVERTIME PAY	\$ 6	\$ -	\$ -	\$ -	\$ -	0.0%
5-133-103.00 OASDI/MEDICARE	\$ 49,814	\$ 57,932	\$ 57,932	\$ 44,620	\$ 45,925	-20.7%
5-133-103.02 MATCHING RETIREMENT	\$ 71,686	\$ 112,556	\$ 112,556	\$ 87,346	\$ 97,722	-13.2%
5-133-105.00 LONGEVITY PAY	\$ 4,021	\$ 4,875	\$ 4,875	\$ 3,230	\$ 3,540	-27.4%
5-133-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 2,011	\$ -	-100.0%
5-133-106.00 MEDICAL INSURANCE	\$ 92,826	\$ 109,924	\$ 109,924	\$ 92,116	\$ 92,377	-16.0%
5-133-106.01 LIFE INSURANCE	\$ 2,387	\$ 2,736	\$ 2,736	\$ 1,917	\$ 1,799	-34.3%
5-133-106.02 LONG TERM DISABILITY	\$ 1,329	\$ 1,511	\$ 1,511	\$ 1,091	\$ 1,201	-20.5%
5-133-106.10 HRA EXPENSE	\$ -	\$ -	\$ -	\$ 5,623	\$ -	0.0%
5-133-107.00 WORKERS' COMPENSATION	\$ 1,432	\$ 935	\$ 935	\$ 1,286	\$ 951	1.7%
5-133-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 16,433	\$ 16,433	\$ -	\$ -	-100.0%
5-133-118.00 ACCRUED COMP TIME	\$ 2,308	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 916,346	\$ 1,054,725	\$ 1,054,725	\$ 854,717	\$ 838,451	-20.5%
SUPPLIES						
5-133-204.00 POSTAGE & FREIGHT	\$ 3,174	\$ 3,800	\$ 3,800	\$ 3,700	\$ 3,800	0.0%
5-133-205.00 OFFICE SUPPLIES	\$ 3,375	\$ 3,500	\$ 3,500	\$ 4,000	\$ 3,500	0.0%
5-133-206.00 EMPLOYEE RELATIONS	\$ 464	\$ 950	\$ 950	\$ 850	\$ 950	0.0%
5-133-207.00 REPRODUCTION & PRINTING	\$ 3,854	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,000	0.0%
5-133-209.00 EDUCATIONAL	\$ -	\$ 200	\$ 200	\$ -	\$ 200	0.0%
5-133-211.00 CLEANING AND JANITORIAL	\$ 67	\$ 200	\$ 200	\$ 100	\$ 200	0.0%
5-133-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 4,179	\$ 3,700	\$ 3,700	\$ 4,014	\$ -	-100.0%
5-133-213.00 COMMUNICATIONS EQUIPMENT	\$ 268	\$ 2,100	\$ 2,100	\$ 1,400	\$ 700	-66.7%
5-133-250.00 OTHER SUPPLIES	\$ 133	\$ 60	\$ 60	\$ 50	\$ 100	66.7%
TOTAL SUPPLIES	\$ 15,514	\$ 18,510	\$ 18,510	\$ 18,314	\$ 13,450	-27.3%
SERVICES						
5-133-402.00 AUDITS/CONSULTANTS FEES	\$ 63,234	\$ 76,689	\$ 76,689	\$ 76,769	\$ 68,400	-10.8%
5-133-424.00 SERVICE CONTRACTS	\$ 41,315	\$ 42,576	\$ 42,576	\$ 52,716	\$ 54,928	29.0%
5-133-426.00 ADP PAYROLL/PORTAL SERVICES	\$ 72,112	\$ 71,648	\$ 71,648	\$ 73,890	\$ 75,800	5.8%
5-133-450.00 OTHER SERVICES	\$ 805	\$ 850	\$ 850	\$ 450	\$ 900	5.9%
TOTAL SERVICES	\$ 177,466	\$ 191,763	\$ 191,763	\$ 203,825	\$ 200,028	4.3%
SUNDRIES						
5-133-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 6,797	\$ 6,390	\$ 6,390	\$ 6,356	\$ 6,200	-3.0%
5-133-908.10 MILEAGE	\$ -	\$ 600	\$ 600	\$ 352	\$ 600	0.0%
5-133-950.00 OTHER SUNDRY	\$ 211	\$ 25	\$ 25	\$ 25	\$ 25	0.0%
TOTAL SUNDRIES	\$ 7,008	\$ 7,015	\$ 7,015	\$ 6,733	\$ 6,825	-2.7%
FINANCE TOTAL	\$ 1,116,334	\$ 1,272,013	\$ 1,272,013	\$ 1,083,589	\$ 1,058,754	-16.8%

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	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.	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 billing of City department services and the receipt of payments.		
			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, and retirement plans. 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.		

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ 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; and	GC1-GC2-GC3
➤ Maintain adherence to formally adopted debt policy.	

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
DIRECTOR OF FINANCE	1.0	1.0
STRATEGIC BUDGET OFFICER	1.0	1.0
ACCOUNTING MANAGER	1.0	1.0
BUDGET MANAGER	1.0	1.0
STAFF ACCOUNTANT	1.0	1.0
ACCOUNTING SPECIALIST	1.0	1.0
ACCOUNTING CLERK II	1.0	1.0
ACCOUNTING CLERK I	1.0	1.0
PART-TIME ADMINISTRATIVE ASSISTANT	0.5	0.5
	8.5	8.5

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-135-101.00 SALARIES & WAGES	\$ 236,064	\$ 216,871	\$ 216,871	\$ 223,300	\$ 201,179	-7.2%
5-135-102.00 OVERTIME PAY	\$ 280	\$ 200	\$ 200	\$ 33	\$ 100	-50.0%
5-135-103.00 OASDI/MEDICARE	\$ 18,132	\$ 16,790	\$ 16,790	\$ 16,840	\$ 15,584	-7.2%
5-135-103.02 MATCHING RETIREMENT	\$ 24,674	\$ 33,914	\$ 33,914	\$ 34,771	\$ 34,605	2.0%
5-135-105.00 LONGEVITY PAY	\$ 2,367	\$ 1,958	\$ 1,958	\$ 1,877	\$ 2,160	10.3%
5-135-105.01 AUTO/CERT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-135-106.00 MEDICAL INSURANCE	\$ 33,090	\$ 33,290	\$ 33,290	\$ 33,290	\$ 29,132	-12.5%
5-135-106.01 LIFE INSURANCE	\$ 762	\$ 767	\$ 767	\$ 774	\$ 638	-16.8%
5-135-106.02 LONG TERM DISABILITY	\$ 460	\$ 454	\$ 454	\$ 483	\$ 425	-6.3%
5-135-106.10 HRA EXPENSE	\$ 1,702	\$ -	\$ -	\$ -	\$ -	0.0%
5-135-107.00 WORKERS' COMPENSATION	\$ 5,197	\$ 3,547	\$ 3,547	\$ 6,251	\$ 5,318	49.9%
5-135-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 5,264	\$ 5,264	\$ -	\$ -	-100.0%
5-135-118.00 ACCRUED COMP TIME	\$ (1,402)	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 321,326	\$ 313,055	\$ 313,055	\$ 317,619	\$ 289,142	-7.6%
SUPPLIES						
5-135-202.00 FUEL	\$ 600	\$ 600	\$ 600	\$ 1,000	\$ 1,000	66.7%
5-135-203.00 TOOLS/SMALL EQUIPMENT	\$ 133	\$ 500	\$ 500	\$ 250	\$ 300	-40.0%
5-135-204.00 POSTAGE & FREIGHT	\$ 86	\$ 300	\$ 300	\$ 100	\$ 150	-50.0%
5-135-205.00 OFFICE SUPPLIES	\$ 272	\$ 300	\$ 300	\$ 497	\$ 500	66.7%
5-135-206.00 EMPLOYEE RELATIONS	\$ 263	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
5-135-207.00 REPRODUCTION/PRINTING	\$ 688	\$ 800	\$ 800	\$ 750	\$ 800	0.0%
5-135-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 755	\$ 500	\$ 500	\$ 400	\$ 400	-20.0%
5-135-211.00 CLEANING AND JANITORIAL	\$ 65	\$ 50	\$ 50	\$ 100	\$ 150	200.0%
5-135-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 269	\$ 1,000	\$ 1,000	\$ 1,070	\$ -	-100.0%
5-135-213.00 COMMUNICATIONS EQUIPMENT	\$ 135	\$ 800	\$ 800	\$ 800	\$ 150	-81.3%
5-135-216.10 RESALE ITEMS-VENDING MACHINES	\$ 294	\$ 500	\$ 500	\$ 500	\$ 400	-20.0%
5-135-221.00 SAFETY/FIRST AID SUPPLIES	\$ -	\$ 100	\$ 100	\$ 50	\$ 50	-50.0%
5-135-250.00 OTHER SUPPLIES	\$ 205	\$ 500	\$ 500	\$ 500	\$ 400	-20.0%
TOTAL SUPPLIES	\$ 3,765	\$ 7,250	\$ 7,250	\$ 7,317	\$ 5,600	-22.8%
MAINTENANCE						
5-135-303.00 VEHICLES/LARGE EQUIPMENT	\$ 61	\$ 1,200	\$ 1,200	\$ 1,200	\$ 500	-58.3%
5-135-312.00 BUILDINGS/APPLIANCES	\$ 2,750	\$ 350	\$ 350	\$ 500	\$ 400	14.3%
TOTAL MAINTENANCE	\$ 2,811	\$ 1,550	\$ 1,550	\$ 1,700	\$ 900	-41.9%
SERVICES						
5-135-401.00 ELECTRICAL	\$ 10,523	\$ 11,658	\$ 11,658	\$ 11,300	\$ 11,820	1.4%
5-135-403.00 TELEPHONE	\$ 652	\$ 700	\$ 700	\$ 600	\$ 700	0.0%
5-135-404.00 GAS	\$ 158	\$ 138	\$ 138	\$ 200	\$ 200	44.9%
5-135-405.00 WATER	\$ 477	\$ 250	\$ 250	\$ 500	\$ 500	100.0%
5-135-405.50 DRAINAGE CHARGE	\$ 690	\$ 690	\$ 690	\$ 600	\$ 700	1.4%
5-135-406.00 SEWER	\$ 222	\$ 276	\$ 276	\$ 200	\$ 300	8.7%
5-135-406.60 DISPOSAL FEES	\$ -	\$ 300	\$ 300	\$ 800	\$ 800	166.7%
5-135-408.10 RENTALS/LEASES-FLEET	\$ -	\$ 200	\$ 200	\$ 100	\$ 200	0.0%
5-135-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 754	\$ 800	\$ 800	\$ 750	\$ 750	-6.3%
5-135-415.00 JANITORIAL SERVICES	\$ 1,433	\$ 1,750	\$ 1,750	\$ 1,000	\$ 1,500	-14.3%
5-135-424.00 SERVICE CONTRACTS	\$ 14,103	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
5-135-450.00 OTHER SERVICES	\$ 846	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
TOTAL SERVICES	\$ 29,858	\$ 32,262	\$ 32,262	\$ 31,550	\$ 32,970	2.2%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-135-901.00 LIAB/CASUALTY INSURANCE	\$ 3,529	\$ 3,650	\$ 3,650	\$ 3,714	\$ 4,197	15.0%
5-135-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,988	\$ 5,000	\$ 5,000	\$ 3,000	\$ 4,000	-20.0%
5-135-908.10 MILEAGE	\$ -	\$ 250	\$ 250	\$ 100	\$ 200	-20.0%
5-135-949.00 UNEMPLOYMENT BENEFITS	\$ 1,521	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SUNDRIES	\$ 7,038	\$ 8,900	\$ 8,900	\$ 6,814	\$ 8,397	-5.7%
PURCHASING TOTAL	\$ 365,348	\$ 363,017	\$ 363,017	\$ 365,000	\$ 337,009	-7.2%

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.

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 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; AND	GC1
➤ Dispose of all items deemed surplus through Govdeals Online Auction.	GC1

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES	0.2	0.2
PURCHASING AND CENTRAL FLEET SUPERVISOR	1.0	1.0
INVENTORY AND CENTRAL FLEET COORDINATOR	1.0	1.0
PURCHASING SPECIALIST	1.0	1.0
INVENTORY AND CENTRAL FLEET ATTENDANT	1.0	1.0
	4.2	4.2

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-141-101.00 SALARIES & WAGES	\$ 428,968	\$ 471,368	\$ 471,368	\$ 400,293	\$ 471,826	0.1%
5-141-102.00 OVERTIME PAY	\$ 1,959	\$ 2,500	\$ 2,500	\$ 1,500	\$ 2,000	-20.0%
5-141-103.00 OASDI/MEDICARE	\$ 28,004	\$ 37,133	\$ 37,133	\$ 29,653	\$ 37,054	-0.2%
5-141-103.02 MATCHING RETIREMENT	\$ 45,357	\$ 74,462	\$ 74,462	\$ 58,869	\$ 82,309	10.5%
5-141-105.00 LONGEVITY PAY	\$ 4,698	\$ 4,993	\$ 4,993	\$ 4,734	\$ 5,460	9.4%
5-141-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,934	\$ 6,000	0.0%
5-141-106.00 MEDICAL INSURANCE	\$ 82,151	\$ 106,281	\$ 106,281	\$ 89,404	\$ 121,997	14.8%
5-141-106.01 LIFE INSURANCE	\$ 1,551	\$ 1,816	\$ 1,816	\$ 1,381	\$ 1,516	-16.5%
5-141-106.02 LONG TERM DISABILITY	\$ 861	\$ 997	\$ 997	\$ 768	\$ 1,011	1.4%
5-141-107.00 WORKERS' COMPENSATION	\$ 17,567	\$ 11,096	\$ 11,096	\$ 16,914	\$ 14,270	28.6%
5-141-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 11,567	\$ 11,567	\$ -	\$ -	-100.0%
5-141-118.00 ACCRUED COMP TIME	\$ 445	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-120.00 PAYROLL CONTRA EXPENSE	\$ (17,467)	\$ (75,548)	\$ (75,548)	\$ (22,727)	\$ (50,000)	-33.8%
TOTAL PERSONNEL	\$ 600,111	\$ 652,665	\$ 652,665	\$ 586,723	\$ 693,444	6.2%
SUPPLIES						
5-141-202.00 FUEL	\$ 26,574	\$ 38,000	\$ 38,000	\$ 43,000	\$ 48,000	26.3%
5-141-203.00 TOOLS/SMALL EQUIPMENT	\$ 2,714	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-141-205.00 OFFICE SUPPLIES	\$ 50	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-141-206.00 EMPLOYEE RELATIONS	\$ 856	\$ 950	\$ 950	\$ 950	\$ 950	0.0%
5-141-207.00 REPRODUCTION & PRINTING	\$ 189	\$ 150	\$ 150	\$ 130	\$ 150	0.0%
5-141-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 6,131	\$ 7,815	\$ 7,815	\$ 7,800	\$ 7,815	0.0%
5-141-210.00 BOTANICAL & AGRICULTURAL	\$ 5,801	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,135	9.8%
5-141-211.00 CLEANING AND JANITORIAL	\$ 543	\$ 800	\$ 800	\$ 750	\$ 840	5.0%
5-141-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 753	\$ 1,800	\$ 1,800	\$ -	\$ -	-100.0%
5-141-213.00 COMMUNICATIONS EQUIPMENT	\$ 30	\$ 400	\$ 400	\$ 325	\$ -	-100.0%
5-141-221.00 SAFETY/FIRST AID SUPPLIES	\$ 1,059	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5-141-223.00 SMALL APPLIANCES	\$ -	\$ -	\$ -	\$ 120	\$ 150	0.0%
5-141-250.00 OTHER SUPPLIES	\$ 2,622	\$ 3,500	\$ 3,500	\$ 3,000	\$ 2,500	-28.6%
TOTAL SUPPLIES	\$ 47,322	\$ 64,515	\$ 64,515	\$ 67,175	\$ 72,140	11.8%
MAINTENANCE						
5-141-303.00 VEHICLES/LARGE EQUIPMENT	\$ 35,070	\$ 40,000	\$ 40,000	\$ 35,000	\$ 40,000	0.0%
5-141-303.10 EQUIPMENT CONTRA EXPENSE	\$ (16,788)	\$ (69,284)	\$ (69,284)	\$ (40,000)	\$ (60,000)	-13.4%
5-141-304.00 MACHINERY/EQUIPMENT	\$ 7,695	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,500	0.0%
5-141-312.00 BUILDINGS/APPLIANCES	\$ 6,325	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,000	0.0%
5-141-315.00 STREETS/INLETS/CURBS	\$ 116	\$ -	\$ -	\$ 403	\$ 400	0.0%
5-141-315.10 STREETS-CONCRETE WORK	\$ 49,364	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
5-141-315.20 STREETS-MISC MATERIALS	\$ 53,933	\$ 58,000	\$ 58,000	\$ 66,000	\$ 65,000	12.1%
5-141-315.30 STREETS-PREVENTATIVE MAINT	\$ 44,277	\$ 295,000	\$ 295,000	\$ 295,000	\$ 295,000	0.0%
5-141-317.00 TRAFFIC SIGNS & ST MARKERS	\$ 29,408	\$ 28,000	\$ 28,000	\$ 27,500	\$ 28,000	0.0%
TOTAL MAINTENANCE	\$ 209,400	\$ 427,216	\$ 427,216	\$ 458,403	\$ 443,900	3.9%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-141-401.00 ELECTRICAL	\$ 3,975	\$ 4,398	\$ 4,398	\$ 3,000	\$ 4,000	-9.0%
5-141-402.00 AUDITS/CONSULTANT FEES	\$ 85,574	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-403.00 TELEPHONE	\$ 1,824	\$ 1,850	\$ 1,850	\$ 1,600	\$ 1,900	2.7%
5-141-405.00 WATER	\$ 1,036	\$ 679	\$ 679	\$ 900	\$ 1,100	62.0%
5-141-405.50 DRAINAGE CHARGE	\$ 1,573	\$ 1,573	\$ 1,573	\$ 1,500	\$ 1,600	1.7%
5-141-406.00 SEWER	\$ 534	\$ 521	\$ 521	\$ 500	\$ 600	15.2%
5-141-406.50 GARBAGE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-406.60 DISPOSAL FEES	\$ 3,286	\$ 3,000	\$ 3,000	\$ 4,100	\$ 3,000	0.0%
5-141-408.00 RENTAL & LEASES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-408.10 RENTALS/LEASES-FLEET	\$ 3,993	\$ 8,500	\$ 8,500	\$ 3,500	\$ 4,000	-52.9%
5-141-408.20 RENTAL/LEASES-VERF	\$ 58,312	\$ 70,206	\$ 70,206	\$ 70,206	\$ 58,312	-16.9%
5-141-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 245	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
5-141-415.00 JANITORIAL SERVICES	\$ 1,508	\$ 2,784	\$ 2,784	\$ 4,000	\$ 2,784	0.0%
5-141-422.00 CONTRACT LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-424.00 SERVICE CONTRACTS	\$ 1,952	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	0.0%
5-141-450.00 OTHER SERVICES	\$ 561	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	-50.0%
TOTAL SERVICES	\$ 164,373	\$ 105,661	\$ 105,661	\$ 101,456	\$ 84,446	-20.1%
NON-CAPITAL ASSETS						
5-141-702.00 BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-710.00 MACHINERY/EQUIPMENT	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	-100.0%
5-141-713.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-715.00 OTHER CAPITAL	\$ 6,900	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 6,900	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	-100.0%
CAPITAL						
5-141-803.00 STREETS/INLETS/CURBS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-813.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL CAPITAL	\$ 31,455	\$ -	\$ -	\$ -	\$ -	0.0%
SUNDRIES						
5-141-901.00 LIAB/CASUALTY INSURANCE	\$ 17,690	\$ 18,250	\$ 18,250	\$ 17,938	\$ 20,270	11.1%
5-141-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,559	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-141-908.10 MILEAGE	\$ -	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-141-949.00 UNEMPLOYMENT BENEFITS	\$ 435	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SUNDRIES	\$ 19,684	\$ 21,350	\$ 21,350	\$ 20,938	\$ 23,370	9.5%
STREETS TOTAL	\$ 1,079,245	\$ 1,285,907	\$ 1,285,907	\$ 1,249,195	\$ 1,317,300	2.4%

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 is rebuilt.

Since water is the biggest threat to street longevity, an effective Drainage Program is critical to street maintenance, safe roads, and the avoidance of property damage due to 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 was moved to Fund 107 - Drainage Fund and be funded entirely by drainage fees.

Programs and Services

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	STRIPING - 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 in Fund 107-Drainage Fund.

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Provide preventative maintenance relating to cracksealing, overcoat, and leveling up of "Good" and "Satisfactory" streets;	T3
➤ Improve utility patch locations that have sunk over time in order to improve road quality;	T3
➤ Conduct an in-depth street evaluation to determine capital improvement plan moving forward; and	T3
➤ Identify consistent funding for street reconstruction 2021-2040.	T3

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
STREETS SUPERINTENDENT	1.0	1.0
STREETS CREW LEADER	2.0	2.0
QUALITY CONTROL TECHNICIAN	1.0	1.0
VEGETATION MANAGEMENT CREW LEADER	1.0	1.0
STREETS EQUIPMENT OPERATOR II	1.0	1.0
STREETS EQUIPMENT OPERATOR I	1.0	1.0
STREETS MAINTENANCE WORKER II	1.0	1.0
STREETS MAINTENANCE WORKER I	4.0	4.0
	12.0	12.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-144-101.00 SALARIES & WAGES	\$ 466,077	\$ 507,326	\$ 507,326	\$ 484,648	\$ 488,002	-3.8%
5-144-102.00 OVERTIME PAY	\$ 9,903	\$ 8,000	\$ 8,000	\$ 12,432	\$ 10,000	25.0%
5-144-103.00 OASDI/MEDICARE	\$ 36,052	\$ 40,760	\$ 40,760	\$ 39,613	\$ 39,286	-3.6%
5-144-103.02 MATCHING RETIREMENT	\$ 48,783	\$ 76,428	\$ 76,428	\$ 82,302	\$ 81,317	6.4%
5-144-105.00 LONGEVITY PAY	\$ 10,153	\$ 10,494	\$ 10,494	\$ 9,966	\$ 10,500	0.1%
5-144-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,932	\$ 6,000	0.0%
5-144-106.00 MEDICAL INSURANCE	\$ 109,794	\$ 115,440	\$ 115,440	\$ 116,123	\$ 105,666	-8.5%
5-144-106.01 LIFE INSURANCE	\$ 1,723	\$ 1,844	\$ 1,844	\$ 1,733	\$ 1,499	-18.7%
5-144-106.02 LONG TERM DISABILITY	\$ 955	\$ 1,015	\$ 1,015	\$ 1,050	\$ 999	-1.6%
5-144-106.10 HRA EXPENSE	\$ 1,800	\$ -	\$ -	\$ -	\$ -	0.0%
5-144-107.00 WORKERS' COMPENSATION	\$ 7,950	\$ 5,421	\$ 5,421	\$ 8,365	\$ 7,038	29.8%
5-144-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 11,760	\$ 11,760	\$ -	\$ -	-100.0%
5-144-118.00 ACCRUED COMP TIME	\$ 119	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 699,326	\$ 784,488	\$ 784,488	\$ 762,164	\$ 750,306	-4.4%
SUPPLIES						
5-144-202.00 FUEL	\$ 12,698	\$ 16,000	\$ 16,000	\$ 16,534	\$ 18,000	12.5%
5-144-203.00 TOOLS/SMALL EQUIPMENT	\$ 2,658	\$ 4,500	\$ 4,500	\$ 5,000	\$ 4,500	0.0%
5-144-205.00 OFFICE SUPPLIES	\$ 240	\$ 1,150	\$ 1,150	\$ 1,000	\$ 250	-78.3%
5-144-206.00 EMPLOYEE RELATIONS	\$ 2,034	\$ 1,200	\$ 1,200	\$ 1,600	\$ 2,000	66.7%
5-144-207.00 REPRODUCTION & PRINTING	\$ 4,321	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5-144-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 7,005	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
5-144-210.00 BOTANICAL & AGRICULTURAL	\$ 34,854	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	0.0%
5-144-210.10 BOTANICAL-BEAUTIFICATION	\$ 5,573	\$ 10,500	\$ 5,500	\$ 5,000	\$ 5,500	0.0%
5-144-211.00 CLEANING AND JANITORIAL	\$ 17,520	\$ 15,000	\$ 15,000	\$ 17,000	\$ 17,000	13.3%
5-144-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 948	\$ 1,800	\$ 1,800	\$ -	\$ -	-100.0%
5-144-213.00 COMMUNICATIONS EQUIPMENT	\$ 396	\$ 800	\$ 800	\$ 500	\$ 500	-37.5%
5-144-214.00 RECREATION PROGRAMS	\$ 8,920	\$ 10,000	\$ 10,000	\$ 8,000	\$ 3,000	-70.0%
5-144-218.00 PHOTOGRAPHY	\$ -	\$ 500	\$ 500	\$ 500	\$ -	-100.0%
5-144-221.00 SAFETY/FIRST AID SUPPLIES	\$ 541	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
5-144-223.00 SMALL APPLIANCES	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-144-250.00 OTHER SUPPLIES	\$ 6,062	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
5-144-250.20 OTHER SUPPLIES-FIELD SUPPLIES	\$ 15,797	\$ 12,000	\$ 17,000	\$ 15,000	\$ 13,000	-23.5%
TOTAL SUPPLIES	\$ 119,567	\$ 129,350	\$ 129,350	\$ 126,034	\$ 119,650	-7.5%
MAINTENANCE						
5-144-303.00 VEHICLES/LARGE EQUIPMENT	\$ 15,831	\$ 20,000	\$ 20,000	\$ 20,000	\$ 19,000	-5.0%
5-144-304.00 MACHINERY/EQUIPMENT	\$ 2,926	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,500	0.0%
5-144-306.00 OUTDOOR/STREET LIGHTING	\$ 20,383	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	25.0%
5-144-310.00 LAND/GROUNDS	\$ 47,171	\$ 67,500	\$ 67,500	\$ 67,500	\$ 73,800	9.3%
5-144-312.00 BUILDINGS/APPLIANCES	\$ 36,354	\$ 40,000	\$ 40,000	\$ 35,000	\$ 50,000	25.0%
5-144-350.00 OTHER MAINTENANCE	\$ 13,822	\$ 21,500	\$ 21,500	\$ 20,000	\$ 15,000	-30.2%
TOTAL MAINTENANCE	\$ 136,487	\$ 171,500	\$ 171,500	\$ 169,500	\$ 185,300	8.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-144-401.00 ELECTRICAL	\$ 82,059	\$ 79,231	\$ 79,231	\$ 75,000	\$ 82,100	3.6%
5-144-402.80 SPECIAL SERVICES-TREE TRIMMING	\$ 9,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,000	-16.7%
5-144-403.00 TELEPHONE	\$ 784	\$ 800	\$ 800	\$ 700	\$ 800	0.0%
5-144-404.00 GAS	\$ 4,018	\$ 3,486	\$ 3,486	\$ 5,400	\$ 6,000	72.1%
5-144-405.00 WATER	\$ 19,639	\$ 26,598	\$ 26,598	\$ 22,000	\$ 20,000	-24.8%
5-144-405.50 DRAINAGE CHARGE	\$ 10,830	\$ 10,830	\$ 10,830	\$ 10,900	\$ 10,900	0.6%
5-144-406.00 SEWER	\$ 7,183	\$ 14,403	\$ 14,403	\$ 10,000	\$ 8,000	-44.5%
5-144-406.60 DISPOSAL FEES	\$ 3,316	\$ 2,500	\$ 2,500	\$ 3,200	\$ 3,400	36.0%
5-144-408.00 RENTAL & LEASES	\$ 314	\$ 250	\$ 250	\$ 1,600	\$ 2,000	700.0%
5-144-408.10 RENTALS/LEASES-FLEET	\$ 6,548	\$ 8,500	\$ 8,500	\$ 4,000	\$ 6,000	-29.4%
5-144-408.20 RENTALS/LEASES-VEH	\$ 18,204	\$ 61,501	\$ 28,795	\$ -	\$ -	-100.0%
5-144-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 2,425	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-144-415.00 JANITORIAL SERVICES	\$ 57,401	\$ 59,000	\$ 59,000	\$ 59,000	\$ 56,000	-5.1%
5-144-422.00 CONTRACT LABOR	\$ 13,500	\$ 26,400	\$ 26,400	\$ 26,400	\$ 26,400	0.0%
5-144-424.00 SERVICE CONTRACTS	\$ 18,341	\$ 14,850	\$ 14,850	\$ 14,850	\$ 14,850	0.0%
5-144-442.00 CONTRACT MOWING/LANDSCAPING	\$ 35,114	\$ 44,324	\$ 44,324	\$ 44,000	\$ 40,000	-9.8%
5-144-450.00 OTHER SERVICES	\$ 4,789	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	0.0%
TOTAL SERVICES	\$ 293,965	\$ 370,373	\$ 337,667	\$ 294,750	\$ 292,150	-13.5%
NON-CAPITAL ASSETS						
5-144-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	-100.0%
5-144-715.00 OTHER CAPITAL	\$ -	\$ 26,250	\$ 26,250	\$ 26,250	\$ 15,000	-42.9%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ 28,250	\$ 28,250	\$ 28,250	\$ 15,000	-46.9%
CAPITAL						
5-144-810.00 MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUNDRIES						
5-144-901.00 LIAB/CASUALTY INSURANCE	\$ 17,650	\$ 18,200	\$ 18,200	\$ 19,433	\$ 21,959	20.7%
5-144-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 1,868	\$ 3,415	\$ 3,415	\$ 4,500	\$ 3,415	0.0%
5-144-908.10 MILEAGE	\$ 103	\$ 550	\$ 550	\$ 200	\$ 500	-9.1%
5-144-910.00 BOARD/COMMITTEE/VOLUNTR RELATION	\$ 668	\$ 700	\$ 700	\$ 850	\$ 700	0.0%
5-144-948.40 CHRISTMAS STROLL	\$ 4,786	\$ 21,500	\$ 21,500	\$ 6,200	\$ 10,000	-53.5%
5-144-948.50 HOT NIGHTS/COOL TUNES	\$ 42,070	\$ 30,000	\$ 30,000	\$ 26,750	\$ 24,000	-20.0%
5-144-948.60 MOVIES IN THE PARK	\$ 5,816	\$ 9,750	\$ 9,750	\$ 7,500	\$ 7,500	-23.1%
5-144-949.00 UNEMPLOYMENT BENEFITS	\$ 2,116	\$ -	\$ -	\$ -	\$ -	0.0%
5-144-950.00 OTHER SUNDRY	\$ 920	\$ 900	\$ 900	\$ 900	\$ 900	0.0%
TOTAL SUNDRIES	\$ 75,997	\$ 85,015	\$ 85,015	\$ 66,333	\$ 68,974	-18.9%
PARKS TOTAL	\$ 1,325,342	\$ 1,568,976	\$ 1,536,270	\$ 1,447,031	\$ 1,431,380	-6.8%

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, 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, 16 baseball/softball fields, 11 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 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

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.	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Continue implementation of the 2015 Parks Master Plan;	<i>PR1</i>
➤ Complete Jerry Wilson Park improvements;	<i>PR3</i>
➤ Attract more tournaments and players to Brenham's sports facilities;	<i>PR2</i>
➤ Keep all parks clean and maintain facilities and structures; and	<i>PR1</i>
➤ Pursue grant funding from Texas Parks and Wildlife for Hohlt Park and Brenham Family Park.	<i>PR1, PR2, PR3</i>

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
PARKS SUPERINTENDENT	1.0	1.0
RECREATION SPECIALIST	1.0	1.0
ASSISTANT PARKS SUPERINTENDENT	1.0	1.0
PARKS MAINTENANCE COORDINATOR	1.0	1.0
PARKS MECHANIC	1.0	1.0
ATHLETIC FACILITY CARETAKER	1.0	1.0
PARKS MAINTENANCE WORKER II	5.0	5.0
PARKS MAINTENANCE WORKER I	1.0	1.0
PART-TIME PARKS	2.0	2.0
	14.0	14.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-146-101.00 SALARIES & WAGES	\$ 230,560	\$ 245,371	\$ 245,371	\$ 226,253	\$ 255,841	4.3%
5-146-102.00 OVERTIME PAY	\$ -	\$ -	\$ -	\$ 78	\$ -	0.0%
5-146-103.00 OASDI/MEDICARE	\$ 17,634	\$ 19,048	\$ 19,048	\$ 17,210	\$ 20,115	5.6%
5-146-103.02 MATCHING RETIREMENT	\$ 19,000	\$ 29,141	\$ 29,141	\$ 27,757	\$ 33,879	16.3%
5-146-105.00 LONGEVITY PAY	\$ 2,825	\$ 3,135	\$ 3,135	\$ 2,341	\$ 2,700	-13.9%
5-146-105.01 AUTO/CERT	\$ -	\$ -	\$ -	\$ 3,150	\$ 3,900	0.0%
5-146-106.00 MEDICAL INSURANCE	\$ 37,590	\$ 39,167	\$ 39,167	\$ 28,141	\$ 32,798	-16.3%
5-146-106.01 LIFE INSURANCE	\$ 605	\$ 658	\$ 658	\$ 500	\$ 626	-4.9%
5-146-106.02 LONG TERM DISABILITY	\$ 366	\$ 391	\$ 391	\$ 337	\$ 416	6.5%
5-146-107.00 WORKERS' COMPENSATION	\$ 583	\$ 411	\$ 411	\$ 561	\$ 559	36.1%
5-146-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 4,542	\$ 4,542	\$ -	\$ -	-100.0%
5-146-118.00 ACCRUED COMP TIME	\$ 838	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 310,001	\$ 341,864	\$ 341,864	\$ 306,328	\$ 350,835	2.6%
SUPPLIES						
5-146-203.00 TOOLS/SMALL EQUIPMENT	\$ -	\$ 100	\$ 100	\$ 100	\$ 200	100.0%
5-146-204.00 POSTAGE & FREIGHT	\$ 1,126	\$ 800	\$ 800	\$ 900	\$ 900	12.5%
5-146-205.00 OFFICE SUPPLIES	\$ 6,573	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,800	1.1%
5-146-206.00 EMPLOYEE RELATIONS	\$ 522	\$ 800	\$ 800	\$ 800	\$ 800	0.0%
5-146-207.00 REPRODUCTION & PRINTING	\$ 5,957	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	0.0%
5-146-211.00 CLEANING AND JANITORIAL	\$ 3,706	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,600	6.7%
5-146-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 27,422	\$ 10,500	\$ 10,500	\$ -	\$ -	-100.0%
5-146-213.00 COMMUNICATIONS EQUIPMENT	\$ 396	\$ -	\$ -	\$ -	\$ -	0.0%
5-146-214.00 LIBRARY READING PROGRAMS	\$ 13,747	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
5-146-221.00 SAFETY/FIRST AID SUPPLIES	\$ 131	\$ 175	\$ 175	\$ 231	\$ 235	34.3%
5-146-224.00 CIRCULATION ITEMS	\$ 52,177	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	0.0%
5-146-250.00 OTHER SUPPLIES	\$ 8,751	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
TOTAL SUPPLIES	\$ 120,508	\$ 94,275	\$ 94,275	\$ 83,931	\$ 84,235	-10.6%
MAINTENANCE						
5-146-310.00 LAND/GROUNDS	\$ 52	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-146-312.00 BUILDINGS/APPLIANCES	\$ 7,188	\$ 5,570	\$ 5,570	\$ 15,570	\$ 6,000	7.7%
5-146-350.00 OTHER MAINTENANCE	\$ 119	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
TOTAL MAINTENANCE	\$ 7,359	\$ 5,770	\$ 5,770	\$ 15,770	\$ 6,200	7.5%
SERVICES						
5-146-401.00 ELECTRICAL	\$ 20,677	\$ 23,826	\$ 23,826	\$ 21,000	\$ 21,000	-11.9%
5-146-405.00 WATER	\$ 3,975	\$ 3,751	\$ 3,751	\$ 3,700	\$ 4,000	6.6%
5-146-406.00 SEWER	\$ 433	\$ 517	\$ 517	\$ 500	\$ 500	-3.3%
5-146-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 2,724	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.0%
5-146-415.00 JANITORIAL SERVICES	\$ 17,610	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	0.0%
5-146-424.00 SERVICE CONTRACTS	\$ 28,269	\$ 32,800	\$ 32,800	\$ 32,800	\$ 34,110	4.0%
5-146-442.00 CONTRACT MOWING/LANDSCAPING	\$ 1,690	\$ 1,448	\$ 1,448	\$ 1,448	\$ 1,540	6.4%
5-146-446.00 SUBSCRIPTIONS & OTHER MEDIA	\$ 19,838	\$ 21,300	\$ 21,300	\$ 21,300	\$ 21,600	1.4%
5-146-450.00 OTHER SERVICES	\$ 16,867	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
TOTAL SERVICES	\$ 112,083	\$ 110,142	\$ 110,142	\$ 107,248	\$ 109,250	-0.8%
SUNDRIES						
5-146-901.00 LIAB/CASUALTY INSURANCE	\$ 9,594	\$ 9,900	\$ 9,900	\$ 10,190	\$ 11,515	16.3%
5-146-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,165	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-146-908.10 MILEAGE	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	0.0%
5-146-949.00 UNEMPLOYMENT BENEFITS	\$ 1,119	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SUNDRIES	\$ 11,878	\$ 13,500	\$ 13,500	\$ 13,790	\$ 15,115	12.0%
LIBRARY TOTAL	\$ 565,343	\$ 565,551	\$ 565,551	\$ 527,067	\$ 565,634	0.0%

Dept 146 Library

The Nancy Carol Roberts Memorial Library founded in 1901 has served the community for over 120 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 the Fronightly Club, 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 67,264 in FY22.	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 43,930 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 63,163 visitors in FY22 and offered over 413 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 7,465 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 Teen Movie 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 book clubs.
				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 educational magi shows.

Goals and Objectives

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

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
LIBRARIAN	1.0	1.0
ASSISTANT LIBRARIAN	1.0	1.0
LIBRARY CIRCULATION SUPPORT SPECIALIST	1.0	1.0
LIBRARY PROGRAMS SUPPORT SPECIALIST	1.0	1.0
PART-TIME CHILDREN'S COORDINATOR	0.5	0.5
PART-TIME LIBRARY CLERK III	0.5	0.5
PART TIME LIBRARY CLERK I	1.0	1.0
PART-TIME TECHNOLOGY INSTRUCTOR	0.5	0.5
	6.5	6.5

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-149-101.00 SALARIES & WAGES	\$ 388,690	\$ 464,591	\$ 464,591	\$ 454,346	\$ 498,302	7.3%
5-149-102.00 OVERTIME PAY	\$ 5,711	\$ 2,500	\$ 2,500	\$ 2,683	\$ 4,100	64.0%
5-149-103.00 OASDI/MEDICARE	\$ 25,533	\$ 35,850	\$ 35,850	\$ 34,200	\$ 38,573	7.6%
5-149-103.02 MATCHING RETIREMENT	\$ 13,285	\$ 25,771	\$ 25,771	\$ 25,388	\$ 31,921	23.9%
5-149-105.00 LONGEVITY PAY	\$ 1,200	\$ 1,315	\$ 1,315	\$ 1,223	\$ 1,500	14.1%
5-149-106.00 MEDICAL INSURANCE	\$ 20,463	\$ 31,298	\$ 31,298	\$ 32,066	\$ 40,481	29.3%
5-149-106.01 LIFE INSURANCE	\$ 443	\$ 622	\$ 622	\$ 557	\$ 590	-5.2%
5-149-106.02 LONG TERM DISABILITY	\$ 246	\$ 343	\$ 343	\$ 325	\$ 392	14.3%
5-149-106.10 HRA EXPENSE	\$ 1,800	\$ -	\$ -	\$ -	\$ -	0.0%
5-149-107.00 WORKERS' COMPENSATION	\$ 7,292	\$ 5,168	\$ 5,168	\$ 6,860	\$ 6,664	28.9%
5-149-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 4,030	\$ 4,030	\$ -	\$ -	-100.0%
5-149-118.00 ACCRUED COMP TIME	\$ 1	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 464,664	\$ 571,488	\$ 571,488	\$ 557,648	\$ 622,523	8.9%
SUPPLIES						
5-149-201.00 CHEMICALS	\$ 44,795	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	60.0%
5-149-203.00 TOOLS/SMALL EQUIPMENT	\$ 483	\$ 500	\$ 500	\$ -	\$ 2,000	300.0%
5-149-203.10 CONCESSION EQUIPMENT	\$ -	\$ 2,500	\$ 2,500	\$ 1,000	\$ 500	-80.0%
5-149-204.00 POSTAGE & FREIGHT	\$ 73	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-149-205.00 OFFICE SUPPLIES	\$ 977	\$ 1,000	\$ 1,000	\$ 1,120	\$ 1,000	0.0%
5-149-206.00 EMPLOYEE RELATIONS	\$ 1,248	\$ 1,000	\$ 1,000	\$ 750	\$ 1,000	0.0%
5-149-207.00 REPRODUCTION & PRINTING	\$ 1,250	\$ 2,000	\$ 2,000	\$ 1,017	\$ 2,000	0.0%
5-149-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 6,542	\$ 9,000	\$ 9,000	\$ 8,519	\$ 10,000	11.1%
5-149-209.00 EDUCATIONAL	\$ -	\$ 1,000	\$ 1,000	\$ 1,278	\$ 2,500	150.0%
5-149-210.00 BOTANICAL & AGRICULTURAL	\$ 174	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-149-211.00 CLEANING AND JANITORIAL	\$ 6,123	\$ 9,000	\$ 9,000	\$ 6,500	\$ 6,500	-27.8%
5-149-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,829	\$ 2,800	\$ 2,800	\$ 800	\$ 2,603	-7.0%
5-149-213.00 COMMUNICATIONS EQUIPMENT	\$ 232	\$ 800	\$ 800	\$ 800	\$ -	-100.0%
5-149-214.00 AQUATIC PROGRAMS	\$ 6,393	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
5-149-214.10 AQUATIC PROGRAMS-KIDFISH	\$ 2,933	\$ 3,000	\$ 3,000	\$ 3,270	\$ 3,000	0.0%
5-149-216.00 RESALE ITEMS-CONCESSIONS	\$ 17,793	\$ 20,000	\$ 20,000	\$ 18,000	\$ 18,000	-10.0%
5-149-221.00 SAFETY/FIRST AID SUPPLIES	\$ 4,264	\$ 4,500	\$ 4,500	\$ 3,500	\$ 4,500	0.0%
5-149-250.00 OTHER SUPPLIES	\$ 1,669	\$ 5,000	\$ 5,000	\$ 4,900	\$ 2,500	-50.0%
TOTAL SUPPLIES	\$ 96,778	\$ 93,300	\$ 93,300	\$ 97,454	\$ 102,303	9.6%
MAINTENANCE						
5-149-303.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ 209	\$ 100	0.0%
5-149-304.00 MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ 27	\$ 100	0.0%
5-149-310.00 LAND/GROUNDS	\$ 12	\$ 1,000	\$ 1,000	\$ 780	\$ 1,000	0.0%
5-149-311.10 POOL MAINTENANCE	\$ 104,245	\$ 47,500	\$ 77,819	\$ 90,000	\$ 77,680	-0.2%
5-149-312.00 BUILDINGS/APPLIANCES	\$ 29,221	\$ 29,000	\$ 29,000	\$ 64,253	\$ 30,000	3.4%
5-149-350.00 OTHER MAINTENANCE	\$ 35	\$ 500	\$ 500	\$ -	\$ -	-100.0%
TOTAL MAINTENANCE	\$ 133,513	\$ 78,000	\$ 108,319	\$ 155,269	\$ 108,880	0.5%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-149-401.00 ELECTRICAL	\$ 70,400	\$ 83,067	\$ 83,067	\$ 71,400	\$ 71,400	-14.0%
5-149-402.00 AUDITS/CONSULTANT FEES	\$ 12,090	\$ 13,000	\$ 13,000	\$ 10,000	\$ 3,000	-76.9%
5-149-404.00 GAS	\$ 16,207	\$ 19,550	\$ 19,550	\$ 29,000	\$ 30,000	53.5%
5-149-405.00 WATER	\$ 8,415	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,500	-5.6%
5-149-405.50 DRAINAGE CHARGE	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,200	\$ 1,200	4.0%
5-149-406.00 SEWER	\$ 3,830	\$ 6,300	\$ 6,300	\$ 5,400	\$ 5,400	-14.3%
5-149-406.60 DISPOSAL FEES	\$ 32	\$ -	\$ -	\$ -	\$ 100	0.0%
5-149-408.10 RENTALS/LEASES-FLEET	\$ -	\$ 300	\$ 300	\$ 45	\$ 300	0.0%
5-149-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 10,195	\$ 11,000	\$ 11,000	\$ 9,000	\$ 10,000	-9.1%
5-149-410.00 PHYSICALS	\$ 1,718	\$ 5,000	\$ 5,000	\$ 2,000	\$ 2,500	-50.0%
5-149-415.00 JANITORIAL SERVICES	\$ 6,050	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,067	1.3%
5-149-424.00 SERVICE CONTRACTS	\$ 13,662	\$ 8,900	\$ 8,900	\$ 7,500	\$ 8,900	0.0%
5-149-442.00 CONTRACT MOWING/LANDSCAPING	\$ 4,708	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0.0%
5-149-450.00 OTHER SERVICES	\$ 1,301	\$ 2,000	\$ 2,000	\$ 1,500	\$ 3,000	50.0%
TOTAL SERVICES	\$ 149,762	\$ 168,771	\$ 168,771	\$ 155,545	\$ 153,867	-8.8%
NON-CAPITAL ASSETS						
5-149-702.00 BUILDINGS	\$ 111,384	\$ 30,000	\$ 30,000	\$ 27,164	\$ 70,720	135.7%
5-149-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,050	0.0%
5-149-715.00 OTHER CAPITAL	\$ 77,741	\$ 103,045	\$ 72,726	\$ 45,000	\$ 41,600	-42.8%
TOTAL NON-CAPITAL ASSETS	\$ 189,125	\$ 133,045	\$ 102,726	\$ 72,164	\$ 113,370	10.4%
SUNDRIES						
5-149-901.00 LIAB/CASUALTY INSURANCE	\$ 11,211	\$ 11,550	\$ 11,550	\$ 12,053	\$ 13,620	17.9%
5-149-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 3,399	\$ 6,000	\$ 6,000	\$ 5,350	\$ 6,000	0.0%
5-149-908.10 MILEAGE	\$ 598	\$ 1,000	\$ 1,000	\$ 1,221	\$ 1,300	30.0%
5-149-949.00 UNEMPLOYMENT BENEFITS	\$ 391	\$ -	\$ -	\$ (23)	\$ -	0.0%
5-149-950.00 OTHER SUNDRY	\$ 370	\$ -	\$ -	\$ 99	\$ -	0.0%
TOTAL SUNDRIES	\$ 15,969	\$ 18,550	\$ 18,550	\$ 18,700	\$ 20,920	12.8%
AQUATICS TOTAL	\$ 1,049,811	\$ 1,063,154	\$ 1,063,154	\$ 1,056,780	\$ 1,121,863	5.5%

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 62,000 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.

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 meets; 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	
		CAMP CASCADE: 4 week-long camps; 5 yrs - 10 yrs; kids learn CPR, First Aid, lifeguarding, swimming strokes, water safety, arts-n-crafts, games, cooking, themed 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: 7,059 phone calls in 2020, average 588 per month	
		CAROUSEL RENTALS: open weekends from March 1 - October 31 and for private rentals	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Evaluate New & Old Programs and determine their value to the BBAC;	<i>PR1</i>
➤ Monitor and comply with all State Pool Safety Codes;	<i>GC1</i>
➤ Market, promote, and find creative ways to draw patrons to the BBAC;	<i>PR1</i>
➤ Utilize websites and social media for timely, accurate, and consistent communications;	<i>PR1</i>
➤ Develop a comprehensive plan for infrastructure and a conceptual design for Phase II;	<i>GC1</i>
➤ Evaluate/expand current Swim Lesson Program and Water Aerobic classes, to improve quality based on patron/instructor feedback;	<i>GC3</i>
➤ Improve staff in-service trainings to improve customer service & lifesaving skills; and	<i>PR1</i>
➤ Create Partnerships with local schools & organizations (e.g. Silver Sneakers, United Health, Silver & Fit) to increase participation, teach safety & benefit community.	<i>EO4</i>

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
AQUATIC SUPERVISOR	1.00	1.00
ASSISTANT AQUATICS SUPERVISOR	1.00	1.00
PARK CENTRAL COORDINATOR	1.00	1.00
AQUATIC MAINTENANCE TECHNICIAN	0.50	0.50
PART-TIME WATER SAFETY INSTRUCTOR COORDINATOR	0.25	0.25
PART-TIME AQUATIC AEROBIC INSTRUCTOR	0.25	0.25
PART-TIME HEAD LIFEGUARD	1.75	1.75
PART-TIME LIFEGUARD	9.00	9.00
PART-TIME CAROUSEL OPERATOR	0.25	0.25
PART-TIME AQUATICS - OTHER	2.50	2.50
	17.50	17.50

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
			<i>+ 050 additions</i>			
5-151-101.00 SALARIES & WAGES	\$ 2,626,551	\$ 2,537,745	\$ 2,806,097	\$ 2,647,275	\$ 2,998,941	6.9%
5-151-102.00 OVERTIME PAY	\$ 221,209	\$ 180,000	\$ 180,000	\$ 199,776	\$ 211,536	17.5%
5-151-103.00 OASDI/MEDICARE	\$ 207,227	\$ 208,926	\$ 229,636	\$ 205,000	\$ 247,020	7.6%
5-151-103.02 MATCHING RETIREMENT	\$ 297,387	\$ 418,564	\$ 460,423	\$ 319,031	\$ 548,000	19.0%
5-151-105.00 LONGEVITY PAY	\$ 6,495	\$ 3,225	\$ 4,745	\$ 5,100	\$ 7,560	59.3%
5-151-105.01 AUTO/CERT	\$ 3,610	\$ 4,200	\$ 4,200	\$ 3,244	\$ 3,600	-14.3%
5-151-106.00 MEDICAL INSURANCE	\$ 410,084	\$ 373,795	\$ 432,807	\$ 417,072	\$ 487,650	12.7%
5-151-106.01 LIFE INSURANCE	\$ 9,882	\$ 9,566	\$ 10,568	\$ 9,188	\$ 10,092	-4.5%
5-151-106.02 LONG TERM DISABILITY	\$ 5,495	\$ 5,271	\$ 5,822	\$ 5,116	\$ 6,733	15.7%
5-151-107.00 WORKERS' COMPENSATION	\$ 52,331	\$ 36,377	\$ 36,827	\$ 54,525	\$ 56,615	53.7%
5-151-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 66,239	\$ 66,239	\$ -	\$ -	-100.0%
5-151-118.00 ACCRUED COMP TIME	\$ 2,319	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 3,842,590	\$ 3,843,908	\$ 4,237,364	\$ 3,865,327	\$ 4,577,748	8.0%
SUPPLIES						
5-151-202.00 FUEL	\$ 103,448	\$ 97,000	\$ 97,000	\$ 127,959	\$ 163,595	68.7%
5-151-203.00 TOOLS/SMALL EQUIPMENT	\$ 480	\$ 500	\$ 500	\$ 485	\$ 500	0.0%
5-151-204.00 POSTAGE & FREIGHT	\$ 1,071	\$ 900	\$ 900	\$ 900	\$ 900	0.0%
5-151-205.00 OFFICE SUPPLIES	\$ 5,078	\$ 8,600	\$ 8,600	\$ 8,500	\$ 3,400	-60.5%
5-151-206.00 EMPLOYEE RELATIONS	\$ 2,188	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,000	11.1%
5-151-207.00 REPRODUCTION & PRINTING	\$ 2,082	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,900	7.3%
5-151-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 32,876	\$ 40,000	\$ 40,000	\$ 37,000	\$ 45,100	12.8%
5-151-209.00 EDUCATIONAL	\$ -	\$ -	\$ -	\$ 63	\$ 500	0.0%
5-151-210.00 BOTANICAL & AGRICULTURAL	\$ -	\$ 50	\$ 50	\$ 40	\$ 50	0.0%
5-151-211.00 CLEANING AND JANITORIAL	\$ 1,283	\$ 1,750	\$ 1,750	\$ 1,500	\$ 1,750	0.0%
5-151-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 56,626	\$ 44,200	\$ 44,200	\$ 40,000	\$ 515	-98.8%
5-151-213.00 COMMUNICATIONS EQUIPMENT	\$ 1,440	\$ 2,500	\$ 2,500	\$ 1,000	\$ 1,400	-44.0%
5-151-218.00 PHOTOGRAPHY	\$ 254	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
5-151-221.00 SAFETY/FIRST AID SUPPLIES	\$ 3,273	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,300	30.0%
5-151-223.00 SMALL APPLIANCES	\$ -	\$ 200	\$ 200	\$ 194	\$ 900	350.0%
5-151-229.00 POLICE EVIDENCE SUPPLIES	\$ 3,696	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
5-151-230.00 AMMO/GUN/TASER/MISC	\$ 32,390	\$ 32,000	\$ 32,000	\$ 32,000	\$ 35,020	9.4%
5-151-250.00 OTHER SUPPLIES	\$ 1,671	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,500	0.0%
TOTAL SUPPLIES	\$ 247,856	\$ 245,450	\$ 245,450	\$ 266,891	\$ 272,580	11.1%
MAINTENANCE						
5-151-303.00 VEHICLES/LARGE EQUIPMENT	\$ 86,597	\$ 55,000	\$ 55,000	\$ 55,000	\$ 65,000	18.2%
5-151-304.00 MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ 91	\$ -	0.0%
5-151-304.20 POLICE SPECIALIZED EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.0%
5-151-309.00 COMMUNICATION/PHOTO EQUIP	\$ 2,006	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,000	0.0%
5-151-310.00 LANDS/GROUNDS	\$ -	\$ -	\$ -	\$ 788	\$ 1,500	0.0%
5-151-312.00 BUILDINGS/APPLIANCES	\$ 30,900	\$ 19,500	\$ 19,500	\$ 25,688	\$ 19,500	0.0%
5-151-350.00 OTHER MAINTENANCE	\$ 50	\$ 250	\$ 250	\$ 100	\$ 250	0.0%
TOTAL MAINTENANCE	\$ 119,553	\$ 76,750	\$ 76,750	\$ 83,168	\$ 89,250	16.3%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-151-401.00 ELECTRICAL	\$ 53,201	\$ 70,000	\$ 70,000	\$ 60,000	\$ 62,400	-10.9%
5-151-403.00 TELEPHONE	\$ 40,984	\$ 42,000	\$ 42,000	\$ 36,000	\$ 41,912	-0.2%
5-151-405.00 WATER	\$ 3,031	\$ 1,371	\$ 1,371	\$ 1,420	\$ 3,100	126.1%
5-151-405.50 DRAINAGE CHARGE	\$ 787	\$ 787	\$ 787	\$ 700	\$ 800	1.7%
5-151-406.00 SEWER	\$ 440	\$ 364	\$ 364	\$ 400	\$ 500	37.4%
5-151-406.60 DISPOSAL FEES	\$ -	\$ 30	\$ 30	\$ 30	\$ 25	-16.7%
5-151-408.10 RENTALS/LEASES-FLEET	\$ -	\$ 300	\$ 300	\$ 6,927	\$ 300	0.0%
5-151-408.20 RENTAL/LEASES-VERF	\$ 124,980	\$ 187,548	\$ 187,548	\$ 187,548	\$ -	-100.0%
5-151-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 298	\$ 500	\$ 500	\$ 600	\$ 500	0.0%
5-151-411.00 CITY ATTORNEY'S FEES	\$ 15	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-151-415.00 JANITORIAL SERVICES	\$ 31,797	\$ 32,483	\$ 32,483	\$ 32,838	\$ 32,483	0.0%
5-151-424.00 SERVICE CONTRACTS	\$ 41,990	\$ 47,120	\$ 105,536	\$ 47,120	\$ 43,945	-58.4%
5-151-442.00 CONTRACT MOWING/LANDSCAPING	\$ 3,093	\$ 2,965	\$ 2,965	\$ 3,818	\$ 2,965	0.0%
5-151-450.00 OTHER SERVICES	\$ 6,650	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	0.0%
TOTAL SERVICES	\$ 307,266	\$ 396,968	\$ 455,384	\$ 388,901	\$ 200,430	-56.0%
NON-CAPITAL ASSETS						
5-151-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ -	\$ -	\$ 900	\$ 9,014	0.0%
5-151-714.00 RADIOS/RADAR/CAMERAS	\$ 12,590	\$ 16,050	\$ 16,050	\$ 16,050	\$ 21,800	35.8%
5-151-715.00 OTHER	\$ -	\$ 28,290	\$ 28,290	\$ 26,737	\$ 26,737	-5.5%
TOTAL NON-CAPITAL ASSETS	\$ 12,590	\$ 44,340	\$ 44,340	\$ 43,687	\$ 57,551	29.8%
CAPITAL						
5-151-802.00 BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-813.00 VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 363,336	0.0%
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ 363,336	0.0%
SUNDRIES						
5-151-901.00 LIAB/CASUALTY INSURANCE	\$ 62,039	\$ 63,900	\$ 63,900	\$ 69,172	\$ 78,164	22.3%
5-151-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 32,721	\$ 35,000	\$ 36,250	\$ 35,000	\$ 36,500	0.7%
5-151-908.10 MILEAGE	\$ 368	\$ -	\$ -	\$ 190	\$ -	0.0%
5-151-908.20 CONTINUING EDUCATION	\$ 9,563	\$ 10,000	\$ 10,000	\$ 12,823	\$ 15,000	50.0%
5-151-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ 280	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,000	-60.0%
5-151-950.00 OTHER SUNDRY	\$ 1,001	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
5-151-950.11 CITIZEN POLICE ACADEMY-EXP	\$ 4,756	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5-151-950.21 CRIMINAL ENFORCEMENT	\$ 900	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-950.40 NARCOTICS ENFORCEMENT	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ 4,000	0.0%
5-151-950.50 SHOOTING RANGE EXPENSE	\$ 2,713	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-151-951.00 K-9 PROGRAM EXPENSE	\$ 86	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SUNDRIES	\$ 118,427	\$ 124,400	\$ 125,650	\$ 129,685	\$ 145,414	15.7%
POLICE TOTAL	\$ 4,648,282	\$ 4,731,816	\$ 5,184,938	\$ 4,777,659	\$ 5,706,309	10.1%

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 citizens through programs sponsored by the department: Citizens Police Academy, Citizens Police Academy Alumni Association, Citizens on Patrol, Police Explorers and Anti-Drinking and Driving.

Programs and Services

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 (CPAA): Alumni of the CPA program assists the department and its officers through volunteerism and community activities. The CPAA 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.	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 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; and	GC2
➤ Promote continuing education and training for all employees to maintain current skills and knowledge.	GC2

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
POLICE CHIEF	1.00	1.00
POLICE CAPITAIN	2.00	2.00
POLICE LIEUTENANT	2.00	2.00
POLICE SERGEANT	8.00	9.00
POLICE CORPORAL	9.00	13.00
POLICE OFFICER	17.00	13.00
IT PUBLIC SAFETY ADMINISTRATOR	0.75	0.75
MANAGER OF LEGAL AND LEGISLATIVE SERVICES	0.50	0.50
CHIEF OF STAFF	1.00	1.00
EVIDENCE AND PROPERTY TECHNICIAN	1.00	1.00
POLICE INVESTIGATION ADMINISTRATIVE ASSISTANT	1.00	1.00
POLICE ADMINISTRATIVE ASSISTANT	1.00	1.00
	44.25	45.25

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-152-101.00 SALARIES & WAGES	\$ 1,123,013	\$ 1,175,910	\$ 1,355,954	\$ 1,155,987	\$ 1,446,771	6.7%
5-152-102.00 OVERTIME PAY	\$ 207,079	\$ 144,000	\$ 144,000	\$ 155,438	\$ 160,000	11.1%
5-152-103.00 OASDI/MEDICARE	\$ 99,236	\$ 102,422	\$ 107,406	\$ 93,192	\$ 123,931	15.4%
5-152-103.02 MATCHING RETIREMENT	\$ 139,910	\$ 204,983	\$ 215,071	\$ 187,866	\$ 255,016	18.6%
5-152-105.00 LONGEVITY PAY	\$ 2,213	\$ 1,380	\$ 1,988	\$ 2,028	\$ 2,220	11.7%
5-152-105.01 AUTO/CERT	\$ 12,842	\$ 15,000	\$ 15,000	\$ 7,770	\$ 7,800	-48.0%
5-152-106.00 MEDICAL INSURANCE	\$ 153,725	\$ 145,043	\$ 165,293	\$ 145,682	\$ 189,807	14.8%
5-152-106.01 LIFE INSURANCE	\$ 4,282	\$ 4,483	\$ 4,724	\$ 3,774	\$ 5,059	7.1%
5-152-106.02 LONG TERM DISABILITY	\$ 2,380	\$ 2,480	\$ 2,614	\$ 2,294	\$ 3,379	29.3%
5-152-106.10 HRA EXPENSE	\$ 3,705	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-107.00 WORKERS' COMPENSATION	\$ 28,321	\$ 19,068	\$ 19,188	\$ 26,366	\$ 32,591	69.8%
5-152-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 30,302	\$ 30,302	\$ -	\$ -	-100.0%
5-152-118.00 ACCRUED COMP TIME	\$ (13)	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 1,776,693	\$ 1,845,071	\$ 2,061,540	\$ 1,780,397	\$ 2,226,574	8.0%
SUPPLIES						
5-152-201.00 CHEMICALS	\$ 1,908	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,400	10.0%
5-152-202.00 FUEL	\$ 17,677	\$ 17,000	\$ 17,075	\$ 25,078	\$ 29,822	74.7%
5-152-203.00 TOOLS/SMALL EQUIPMENT	\$ 2,044	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	20.0%
5-152-204.00 POSTAGE & FREIGHT	\$ 487	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	50.0%
5-152-205.00 OFFICE SUPPLIES	\$ 2,088	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-152-206.00 EMPLOYEE RELATIONS	\$ 2,854	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,200	10.0%
5-152-207.00 REPRODUCTION & PRINTING	\$ 1,762	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	66.7%
5-152-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 33,750	\$ 32,000	\$ 41,000	\$ 41,000	\$ 41,000	0.0%
5-152-209.00 EDUCATIONAL	\$ 3,744	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.0%
5-152-211.00 CLEANING AND JANITORIAL	\$ 3,358	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000	20.0%
5-152-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 15,322	\$ 7,700	\$ 7,900	\$ 1,439	\$ -	-100.0%
5-152-213.00 COMMUNICATIONS EQUIPMENT	\$ 576	\$ 2,500	\$ 2,500	\$ 2,500	\$ 4,000	60.0%
5-152-217.00 FIRE DEPT-GROCERIES/MISC	\$ 656	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	0.0%
5-152-218.00 PHOTOGRAPHY	\$ -	\$ 400	\$ 400	\$ 200	\$ 200	-50.0%
5-152-221.00 SAFETY/FIRST AID SUPPLIES	\$ 6,045	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
5-152-223.00 SMALL APPLIANCES	\$ 147	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
5-152-230.00 AMMUNITION/GUNS	\$ -	\$ 500	\$ 500	\$ -	\$ 500	0.0%
5-152-250.00 OTHER SUPPLIES	\$ 3,327	\$ 4,000	\$ 4,250	\$ 3,800	\$ 4,000	-5.9%
TOTAL SUPPLIES	\$ 95,745	\$ 98,400	\$ 107,925	\$ 108,817	\$ 118,422	9.7%
MAINTENANCE						
5-152-303.00 VEHICLES/LARGE EQUIPMENT	\$ 117,830	\$ 60,000	\$ 60,000	\$ 60,000	\$ 68,000	13.3%
5-152-304.00 MACHINERY/EQUIPMENT	\$ 15,233	\$ 30,000	\$ 34,000	\$ 28,000	\$ 40,000	17.6%
5-152-304.10 PPE TESTING & REPAIR	\$ 10,625	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,500	5.0%
5-152-309.00 COMMUNICATION/PHOTO EQUIP	\$ 3,767	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,800	12.0%
5-152-310.00 LAND/GROUNDS	\$ 130	\$ -	\$ -	\$ 500	\$ 2,000	0.0%
5-152-312.00 BUILDINGS/APPLIANCES	\$ 16,723	\$ 12,000	\$ 12,000	\$ 12,000	\$ 18,000	50.0%
5-152-313.00 COMPUTER/OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ 790	\$ 1,000	0.0%
5-152-350.00 OTHER MAINTENANCE	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
TOTAL MAINTENANCE	\$ 164,308	\$ 115,000	\$ 119,000	\$ 114,290	\$ 142,800	20.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-152-401.00 ELECTRICAL	\$ 38,023	\$ 44,026	\$ 47,626	\$ 43,000	\$ 43,000	-9.7%
5-152-403.00 TELEPHONE	\$ 9,894	\$ 9,900	\$ 9,900	\$ 7,000	\$ 9,900	0.0%
5-152-404.00 GAS	\$ 3,273	\$ 3,071	\$ 3,071	\$ 5,500	\$ 5,500	79.1%
5-152-405.00 WATER	\$ 1,219	\$ 1,448	\$ 1,448	\$ 1,300	\$ 1,300	-10.2%
5-152-405.50 DRAINAGE CHARGE	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,825	\$ 2,900	2.7%
5-152-406.00 SEWER	\$ 1,655	\$ 2,009	\$ 2,009	\$ 1,800	\$ 1,800	-10.4%
5-152-406.50 GARBAGE	\$ 2,747	\$ 2,747	\$ 2,747	\$ 2,700	\$ 2,750	0.1%
5-152-406.60 DISPOSAL FEES	\$ 70	\$ 100	\$ 100	\$ 159	\$ 100	0.0%
5-152-408.10 RENTALS/LEASES-FLEET	\$ 388	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-408.20 RENTALS/LEASES-VERF	\$ 10,718	\$ 73,091	\$ 73,091	\$ 74,000	\$ 10,718	-85.3%
5-152-410.00 PHYSICALS	\$ 21,000	\$ 27,389	\$ 27,389	\$ 28,000	\$ 28,000	2.2%
5-152-415.00 JANITORIAL SERVICES	\$ 5,023	\$ 4,241	\$ 4,241	\$ 6,000	\$ 6,000	41.5%
5-152-422.00 CONTRACT LABOR	\$ 55,000	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-424.00 SERVICE CONTRACTS	\$ 54,658	\$ 62,000	\$ 87,553	\$ 62,000	\$ 78,000	-10.9%
5-152-424.05 BVWACS	\$ -	\$ -	\$ 53,306	\$ -	\$ 49,211	-7.7%
5-152-442.00 CONTRACT MOWING/LANDSCAPING	\$ 1,390	\$ 1,360	\$ 1,360	\$ 3,000	\$ 1,500	10.3%
5-152-450.00 OTHER SERVICES	\$ 1,990	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,900	90.0%
TOTAL SERVICES	\$ 209,873	\$ 235,207	\$ 317,666	\$ 238,284	\$ 242,579	-23.6%
NON-CAPITAL ASSETS						
5-152-702.00 BUILDINGS/BUILDING IMPROVEMEN	\$ 38,690	\$ -	\$ -	\$ 7,000	\$ 50,000	0.0%
5-152-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 2,750	\$ -	\$ -	\$ 14,105	\$ 15,000	0.0%
5-152-714.00 RADIOS/RADAR/CAMERAS	\$ -	\$ -	\$ -	\$ 837	\$ 7,000	0.0%
5-152-715.00 OTHER CAPITAL	\$ 20,709	\$ -	\$ -	\$ 9,459	\$ -	0.0%
TOTAL NON-CAPTIAL ASSETS	\$ 62,149	\$ -	\$ -	\$ 31,401	\$ 72,000	0.0%
CAPITAL						
5-152-802.00 BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
SUNDRIES						
5-152-901.00 LIAB/CASUALTY INSURANCE	\$ 16,054	\$ 16,550	\$ 16,900	\$ 16,935	\$ 19,137	13.2%
5-152-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 21,673	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,000	-1.6%
5-152-908.10 MILEAGE	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0.0%
5-152-908.20 CONTINUING EDUCATION	\$ -	\$ -	\$ -	\$ -	\$ 3,000	0.0%
5-152-929.00 FIRE FIGHTERS' PENSION	\$ 46,760	\$ 58,800	\$ 58,800	\$ 58,800	\$ 58,800	0.0%
5-152-930.00 SPECIAL EVENTS	\$ -	\$ -	\$ -	\$ 250	\$ -	0.0%
5-152-939.00 MOVING/HOUSING/INTERIM EXPENS	\$ 7,674	\$ -	\$ -	\$ 5,700	\$ -	0.0%
5-152-949.00 UNEMPLOYMENT BENEFITS	\$ 669	\$ -	\$ -	\$ 9,909	\$ -	0.0%
5-152-950.00 OTHER SUNDRY	\$ 1,046	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
TOTAL SUNDRIES	\$ 93,876	\$ 107,650	\$ 108,000	\$ 122,394	\$ 112,737	4.4%
FIRE TOTAL	\$ 2,402,644	\$ 2,401,328	\$ 2,714,131	\$ 2,395,583	\$ 2,915,111	7.4%

Dept 152 Fire

In 1866, Union soldiers set fire to the town of Brenham, destroying an entire block of businesses. This led to the formation of an organized (volunteer) fire company. Since then, the City of Brenham Fire Department has been committed to improving the quality of life for citizens and customers. The program priorities detailed below, address:

- Life safety;
- Incident stabilization; and
- Property conservation.

Programs and Services

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 COMPLIANCE - 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	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 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; and	GC2
➤ Seek public approval for funding and staffing of Station #2.	GC2

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
FIRE CHIEF	1.00	1.00
ASSISTANT FIRE CHIEF	1.00	1.00
FIRE MARSHALL	1.00	1.00
FIRE CAPTAIN	3.00	3.00
FIRE LIEUTENANT	3.00	3.00
APPARATUS OPERATOR	6.00	6.00
FIREFIGHTER	6.00	6.00
IT PUBLIC SAFETY ADMINISTRATOR*	0.00	0.25
FIRE ADMINISTRATIVE ASSISTANT*	0.00	1.00
	21.00	22.25

*Employees were reallocated from former Department 050 - Communications for FY 22-23

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-154-101.00 SALARIES & WAGES	\$ 242,043	\$ 264,089	\$ 264,089	\$ 221,598	\$ 265,869	0.7%
5-154-102.00 OVERTIME PAY	\$ 6,750	\$ 17,000	\$ 17,000	\$ 6,607	\$ 7,000	-58.8%
5-154-103.00 OASDI/MEDICARE	\$ 19,868	\$ 22,291	\$ 22,291	\$ 17,214	\$ 21,564	-3.3%
5-154-103.02 MATCHING RETIREMENT	\$ 26,811	\$ 44,658	\$ 44,658	\$ 35,394	\$ 47,912	7.3%
5-154-105.00 LONGEVITY PAY	\$ 1,242	\$ 1,778	\$ 1,778	\$ 626	\$ 1,200	-32.5%
5-154-105.03 STANDBY	\$ 7,515	\$ 8,150	\$ 8,150	\$ 6,761	\$ 7,600	-6.7%
5-154-106.00 MEDICAL INSURANCE	\$ 53,391	\$ 55,348	\$ 55,348	\$ 37,521	\$ 53,699	-3.0%
5-154-106.01 LIFE INSURANCE	\$ 893	\$ 1,002	\$ 1,002	\$ 685	\$ 885	-11.7%
5-154-106.02 LONG TERM DISABILITY	\$ 495	\$ 548	\$ 548	\$ 401	\$ 589	7.4%
5-154-107.00 WORKERS' COMPENSATION	\$ 6,635	\$ 5,421	\$ 5,421	\$ 6,201	\$ 6,603	21.8%
5-154-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 6,763	\$ 6,763	\$ -	\$ -	-100.0%
5-154-118.00 ACCRUED COMP TIME	\$ 228	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 365,871	\$ 427,048	\$ 427,048	\$ 333,008	\$ 412,919	-3.3%
SUPPLIES						
5-154-201.00 CHEMICALS	\$ 58	\$ 250	\$ 250	\$ 335	\$ 300	20.0%
5-154-202.00 FUEL	\$ 3,695	\$ 4,000	\$ 4,000	\$ 6,081	\$ 6,875	71.9%
5-154-203.00 TOOLS/SMALL EQUIPMENT	\$ 1,082	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,650	143.3%
5-154-204.00 POSTAGE & FREIGHT	\$ 414	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	-33.3%
5-154-205.00 OFFICE SUPPLIES	\$ 1,034	\$ 1,700	\$ 1,700	\$ 1,700	\$ 3,000	76.5%
5-154-206.00 EMPLOYEE RELATIONS	\$ 241	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
5-154-207.00 REPRODUCTION & PRINTING	\$ 1,841	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,500	-25.0%
5-154-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 3,995	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	0.0%
5-154-210.00 BOTANICAL & AGRICULTURAL	\$ 46	\$ -	\$ -	\$ -	\$ -	0.0%
5-154-211.00 CLEANING AND JANITORIAL	\$ 5,102	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
5-154-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 3,549	\$ 2,800	\$ 2,800	\$ 2,100	\$ -	-100.0%
5-154-213.00 COMMUNICATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ 36	\$ -	0.0%
5-154-215.00 ANIMAL CONTRL/SHELTER SUPPLIES	\$ 33,842	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.0%
5-154-221.00 SAFETY/FIRST AID SUPPLIES	\$ 129	\$ 350	\$ 350	\$ 350	\$ 350	0.0%
5-154-250.00 OTHER SUPPLIES	\$ 458	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
TOTAL SUPPLIES	\$ 55,486	\$ 61,200	\$ 61,200	\$ 61,202	\$ 63,775	4.2%
MAINTENANCE						
5-154-303.00 VEHICLES/LARGE EQUIPMENT	\$ 1,529	\$ 2,000	\$ 2,000	\$ 2,250	\$ 2,000	0.0%
5-154-310.00 LAND/GROUNDS	\$ 28	\$ -	\$ -	\$ 4	\$ 700	0.0%
5-154-312.00 BUILDINGS/APPLIANCES	\$ 15,706	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,500	3.8%
5-154-350.00 OTHER MAINTENANCE	\$ 1,767	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL MAINTENANCE	\$ 19,030	\$ 7,300	\$ 7,300	\$ 7,554	\$ 8,200	12.3%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-154-401.00 ELECTRICAL	\$ 17,074	\$ 18,000	\$ 18,000	\$ 17,500	\$ 17,500	-2.8%
5-154-403.00 TELEPHONE	\$ 531	\$ 600	\$ 600	\$ 600	\$ 600	0.0%
5-154-404.00 GAS	\$ 3,370	\$ 3,218	\$ 3,218	\$ 7,500	\$ 8,000	148.6%
5-154-405.00 WATER	\$ 2,108	\$ 1,503	\$ 1,503	\$ 1,500	\$ 2,200	46.4%
5-154-405.50 DRAINAGE CHARGE	\$ 787	\$ 787	\$ 787	\$ 788	\$ 800	1.7%
5-154-406.00 SEWER	\$ 782	\$ 993	\$ 993	\$ 993	\$ 1,000	0.7%
5-154-406.60 DISPOSAL FEES	\$ 123	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
5-154-408.20 RENTAL/LEASES-VERF	\$ -	\$ 7,559	\$ 7,559	\$ 7,559	\$ 7,559	0.0%
5-154-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 1,568	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
5-154-415.00 JANITORIAL SERVICES	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,200	20.0%
5-154-416.00 VETERINARIAN SERVICES	\$ 21,211	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0.0%
5-154-417.50 ANIMAL ADOPTION COUPON EXPENS	\$ 31,276	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
5-154-424.00 SERVICE CONTRACTS	\$ 11,727	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	0.0%
5-154-442.00 CONTRACT MOWING/LANDSCAPING	\$ 2,230	\$ 2,060	\$ 2,060	\$ 2,060	\$ 2,060	0.0%
5-154-450.00 OTHER SERVICES	\$ 1,910	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
TOTAL SERVICES	\$ 95,047	\$ 97,870	\$ 97,870	\$ 101,650	\$ 103,069	5.3%
NON-CAPITAL ASSETS						
5-154-702.00 BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ 2,000	0.0%
5-154-714.00 RADIOS/RADAR/CAMERAS	\$ 168	\$ 8,314	\$ 8,314	\$ 9,749	\$ 5,969	-28.2%
5-154-715.00 OTHER CAPITAL	\$ -	\$ 1,200	\$ 1,200	\$ 1,591	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ 168	\$ 9,514	\$ 9,514	\$ 11,340	\$ 7,969	-16.2%
SUNDRIES						
5-154-901.00 LIAB/CASUALTY INSURANCE	\$ 6,757	\$ 7,000	\$ 7,000	\$ 7,054	\$ 7,971	13.9%
5-154-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,087	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	0.0%
5-154-910.00 BOARD/CMTTEE/VOLNTR RELATIONS	\$ 442	\$ 500	\$ 500	\$ 400	\$ 400	-20.0%
5-154-950.00 OTHER SUNDRY	\$ (47)	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
TOTAL SUNDRIES	\$ 8,239	\$ 9,800	\$ 9,800	\$ 9,754	\$ 10,671	8.9%
ANIMAL SERVICES TOTAL	\$ 543,841	\$ 612,732	\$ 612,732	\$ 524,508	\$ 606,603	-1.0%

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

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.	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 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; and	GC3
➤ Meet the elements of the Human Animal Support Services model.	GC3

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
ANIMAL SERVICES MANAGER	1.0	1.0
ANIMAL SERVICES SPECIALIST	1.0	1.0
ANIMAL SERVICES OFFICER	2.0	2.0
ANIMAL SERVICES KENNEL TECHNICIAN	3.0	3.0
	7.0	7.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-155-101.00 SALARIES & WAGES	\$ 248,172	\$ 233,541	\$ 233,541	\$ 222,841	\$ 226,297	-3.1%
5-155-102.00 OVERTIME PAY	\$ 1,461	\$ 500	\$ 500	\$ 310	\$ 500	0.0%
5-155-103.00 OASDI/MEDICARE	\$ 12,987	\$ 18,081	\$ 18,081	\$ 16,667	\$ 17,781	-1.7%
5-155-103.02 MATCHING RETIREMENT	\$ 20,084	\$ 28,154	\$ 28,154	\$ 24,700	\$ 30,067	6.8%
5-155-105.00 LONGEVITY PAY	\$ 1,861	\$ 1,925	\$ 1,925	\$ 1,045	\$ 1,440	-25.2%
5-155-105.01 AUTO/CERT	\$ 450	\$ -	\$ -	\$ 3,300	\$ 3,900	0.0%
5-155-106.00 MEDICAL INSURANCE	\$ 32,906	\$ 38,762	\$ 38,762	\$ 31,567	\$ 36,122	-6.8%
5-155-106.01 LIFE INSURANCE	\$ 613	\$ 624	\$ 624	\$ 557	\$ 554	-11.3%
5-155-106.02 LONG TERM DISABILITY	\$ 366	\$ 378	\$ 378	\$ 316	\$ 369	-2.3%
5-155-107.00 WORKERS' COMPENSATION	\$ 581	\$ 291	\$ 291	\$ 503	\$ 368	26.5%
5-155-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 4,444	\$ 4,444	\$ -	\$ -	-100.0%
5-155-118.00 ACCRUED COMP TIME	\$ (3,282)	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 316,199	\$ 326,700	\$ 326,700	\$ 301,806	\$ 317,398	-2.8%
SUPPLIES						
5-155-202.00 FUEL	\$ 35	\$ 100	\$ 100	\$ -	\$ -	-100.0%
5-155-204.00 POSTAGE & FREIGHT	\$ 4,863	\$ 5,200	\$ 5,200	\$ 4,210	\$ 4,700	-9.6%
5-155-205.00 OFFICE SUPPLIES	\$ 1,395	\$ 2,000	\$ 2,000	\$ 1,590	\$ 2,000	0.0%
5-155-206.00 EMPLOYEE RELATIONS	\$ 251	\$ 500	\$ 500	\$ 450	\$ 500	0.0%
5-155-207.00 REPRODUCTION & PRINTING	\$ 2,926	\$ 3,200	\$ 3,200	\$ 3,220	\$ 2,500	-21.9%
5-155-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
5-155-209.00 EDUCATIONAL	\$ -	\$ 200	\$ 200	\$ 315	\$ 250	25.0%
5-155-211.00 CLEANING AND JANITORIAL	\$ 213	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
5-155-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 6	\$ 500	\$ 500	\$ 524	\$ -	-100.0%
5-155-213.00 COMMUNICATIONS EQUIPMENT	\$ 54	\$ 700	\$ 700	\$ 525	\$ 650	-7.1%
5-155-250.00 OTHER SUPPLIES	\$ 114	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
TOTAL SUPPLIES	\$ 9,857	\$ 12,900	\$ 12,900	\$ 11,334	\$ 11,100	-14.0%
MAINTENANCE						
5-155-303.00 VEHICLES/LARGE EQUIPMENT	\$ 145	\$ 500	\$ 500	\$ 50	\$ 150	-70.0%
5-155-312.00 BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ 65	\$ -	0.0%
TOTAL MAINTENANCE	\$ 145	\$ 500	\$ 500	\$ 115	\$ 150	-70.0%
SERVICES						
5-155-403.00 TELEPHONE	\$ 1,158	\$ 1,100	\$ 1,100	\$ 600	\$ 650	-40.9%
5-155-419.00 LEGAL FEES	\$ 32,899	\$ 45,000	\$ 45,000	\$ 33,900	\$ 42,000	-6.7%
5-155-424.00 SERVICE CONTRACTS	\$ 24,919	\$ 24,500	\$ 24,500	\$ 28,600	\$ 25,500	4.1%
5-155-450.00 OTHER SERVICES	\$ 218	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
TOTAL SERVICES	\$ 59,194	\$ 70,700	\$ 70,700	\$ 63,200	\$ 68,250	-3.5%
SUNDRIES						
5-155-901.00 LIAB/CASUALTY INSURANCE	\$ 919	\$ 1,000	\$ 1,000	\$ 683	\$ 772	-22.8%
5-155-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,608	\$ 5,000	\$ 5,000	\$ 3,500	\$ 5,000	0.0%
5-155-908.10 MILEAGE	\$ 324	\$ 2,100	\$ 2,100	\$ 1,900	\$ 2,100	0.0%
5-155-949.00 UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -	\$ 2,130	\$ -	0.0%
5-155-950.00 OTHER SUNDRY	\$ 599	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
TOTAL SUNDRIES	\$ 3,450	\$ 8,250	\$ 8,250	\$ 8,363	\$ 8,022	-2.8%
MUNICIPAL COURT TOTAL	\$ 388,845	\$ 419,050	\$ 419,050	\$ 384,818	\$ 404,919	-3.4%

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

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.	

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ 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; and	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

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
COURT ADMINISTRATOR	1.0	1.0
COURT CLERK II	1.0	1.0
COURT CLERK ASSISTANT II	1.0	1.0
COURT CLERK ASSISTANT	1.0	1.0
	4.0	4.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-167-101.00 SALARIES & WAGES	\$ 54,986	\$ 86,601	\$ 86,601	\$ 137,557	\$ 200,115	131.1%
5-167-103.00 OASDI/MEDICARE	\$ 4,519	\$ 7,643	\$ 7,643	\$ 12,288	\$ 15,892	107.9%
5-167-103.02 MATCHING RETIREMENT	\$ 6,031	\$ 14,302	\$ 14,302	\$ 25,721	\$ 35,274	146.6%
5-167-105.00 LONGEVITY PAY	\$ 1,089	\$ 1,148	\$ 1,148	\$ 1,909	\$ 1,260	9.8%
5-167-105.01 AUTO/CERT	\$ 6,017	\$ 12,000	\$ 12,000	\$ 11,933	\$ 6,000	-50.0%
5-167-106.00 MEDICAL INSURANCE	\$ 6,197	\$ 10,495	\$ 10,495	\$ 14,472	\$ 27,334	160.4%
5-167-106.01 LIFE INSURANCE	\$ 206	\$ 337	\$ 337	\$ 537	\$ 649	92.6%
5-167-106.02 LONG TERM DISABILITY	\$ 115	\$ 188	\$ 188	\$ 299	\$ 433	130.5%
5-167-107.00 WORKERS' COMPENSATION	\$ 131	\$ 115	\$ 115	\$ 335	\$ 1,304	1033.9%
5-167-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 2,127	\$ 2,127	\$ -	\$ -	-100.0%
TOTAL PERSONNEL	\$ 79,291	\$ 134,956	\$ 134,956	\$ 205,051	\$ 288,262	113.6%
SUPPLIES						
5-167-202.00 FUEL	\$ -	\$ -	\$ -	\$ 50	\$ 50	0.0%
5-167-204.00 POSTAGE & FREIGHT	\$ 54	\$ 100	\$ 100	\$ 130	\$ 130	30.0%
5-167-205.00 OFFICE SUPPLIES	\$ 8	\$ 150	\$ 150	\$ 200	\$ 200	33.3%
5-167-206.00 EMPLOYEE RELATIONS	\$ 389	\$ 200	\$ 200	\$ 200	\$ 250	25.0%
5-167-207.00 REPRODUCTION & PRINTING	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-167-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 275	\$ 250	\$ 250	\$ 250	\$ 450	80.0%
5-167-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 4,038	\$ 1,200	\$ 1,200	\$ -	\$ -	-100.0%
5-167-213.00 COMMUNICATIONS EQUIPMENT	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-167-250.00 OTHER SUPPLIES	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
TOTAL SUPPLIES	\$ 4,764	\$ 2,400	\$ 2,400	\$ 1,330	\$ 1,580	-34.2%
SERVICES						
5-167-402.00 AUDITS/CONSULTANTS FEES	\$ 45,027	\$ 23,000	\$ 19,250	\$ 23,000	\$ 5,000	-74.0%
5-167-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 808	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
5-167-424.00 SERVICE CONTRACTS	\$ 8,802	\$ 9,544	\$ 11,544	\$ 11,620	\$ 12,698	10.0%
5-167-450.00 OTHER SERVICES	\$ 204	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
TOTAL SERVICES	\$ 54,841	\$ 33,744	\$ 31,994	\$ 35,820	\$ 18,898	-40.9%
NON-CAPITAL ASSETS						
5-167-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ 1,500	\$ 3,250	\$ 3,219	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ 1,500	\$ 3,250	\$ 3,219	\$ -	-100.0%
SUNDRIES						
5-167-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 445	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	66.7%
5-167-908.10 MILEAGE	\$ -	\$ 100	\$ 100	\$ 225	\$ 240	140.0%
TOTAL SUNDRIES	\$ 445	\$ 1,600	\$ 1,600	\$ 1,725	\$ 2,740	71.3%
PUBLIC WORKS TOTAL	\$ 139,341	\$ 174,200	\$ 174,200	\$ 247,145	\$ 311,480	78.8%

Dept 167 General Government Services

The General Government Services Department provides managerial oversight for Maintenance (131), Streets (141), Parks & Recreation (144), Aquatics (149), Sanitation departments (Fund 106) and Drainage Fund (107). 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)	RESIDENTIAL COLLECTION
		COMMERCIAL COLLECTION
	DRAINAGE (FUND 107)	DRAINAGE PROGRAM

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;	<i>GC1-PR1-T1-T3</i>
➤ Review and monitor work order systems on a weekly basis for Streets, Maintenance, and Parks and Recreation;	<i>GC1-PR1-T1-T3</i>
➤ Assist with infrastructure enhancements pertaining to Parks and Recreation, Facility Maintenance, Street/Drainage, Water/Sewer Construction and large scale Public Works projects in order to advance the City of Brenham and plan for growth;	<i>GC1-PR1-T1-T3</i>
➤ Represent each of these departments in the plan review process associated with new development throughout Brenham; and	<i>GC1-PR1-T1-T3</i>
➤ Review quarterly financials and trends within the above departments to ensure we are maintaining budget expectations.	<i>GC1</i>

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
DIRECTOR OF PUBLIC WORKS	1.0	1.0
ASSISTANT PUBLIC WORKS DIRECTOR	1.0	1.0
	2.0	2.0

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
EXPENDITURES						
PERSONNEL						
5-172-101.00 SALARIES & WAGES	\$ 286,396	\$ 354,508	\$ 354,508	\$ 280,394	\$ 378,181	6.7%
5-172-102.00 OVERTIME PAY	\$ 131	\$ -	\$ -	\$ 750	\$ 500	0.0%
5-172-103.00 OASDI/MEDICARE	\$ 18,444	\$ 27,765	\$ 27,765	\$ 21,735	\$ 29,560	6.5%
5-172-103.02 MATCHING RETIREMENT	\$ 30,622	\$ 55,677	\$ 55,677	\$ 36,368	\$ 65,679	18.0%
5-172-105.00 LONGEVITY PAY	\$ 1,422	\$ 1,728	\$ 1,728	\$ 1,186	\$ 1,440	-16.7%
5-172-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,705	\$ 6,000	0.0%
5-172-105.03 STANDBY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-172-106.00 MEDICAL INSURANCE	\$ 35,146	\$ 47,310	\$ 47,310	\$ 43,443	\$ 59,095	24.9%
5-172-106.01 LIFE INSURANCE	\$ 998	\$ 1,292	\$ 1,292	\$ 976	\$ 1,209	-6.4%
5-172-106.02 LONG TERM DISABILITY	\$ 585	\$ 750	\$ 750	\$ 522	\$ 807	7.6%
5-172-107.00 WORKERS' COMPENSATION	\$ 1,486	\$ 1,198	\$ 1,198	\$ 1,484	\$ 1,644	37.2%
5-172-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 8,650	\$ 8,650	\$ -	\$ -	-100.0%
5-172-118.00 ACCRUED COMP TIME	\$ (278)	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 380,969	\$ 504,878	\$ 504,878	\$ 392,563	\$ 544,115	7.8%
SUPPLIES						
5-172-202.00 FUEL	\$ 378	\$ 275	\$ 275	\$ 550	\$ 650	136.4%
5-172-203.00 TOOLS/SMALL EQUIPMENT	\$ 30	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-172-204.00 POSTAGE & FREIGHT	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
5-172-205.00 OFFICE SUPPLIES	\$ 132	\$ 100	\$ 100	\$ 505	\$ 100	0.0%
5-172-206.00 EMPLOYEE RELATIONS	\$ 499	\$ 560	\$ 560	\$ 906	\$ 960	71.4%
5-172-207.00 REPRODUCTION & PRINTING	\$ 185	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-172-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 1,107	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5-172-209.00 EDUCATIONAL	\$ -	\$ 125	\$ 125	\$ 125	\$ 125	0.0%
5-172-211.00 CLEANING & JANITORIAL	\$ 14	\$ 50	\$ 50	\$ 25	\$ 50	0.0%
5-172-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 8,658	\$ 7,600	\$ 7,600	\$ 6,984	\$ 24,000	215.8%
5-172-213.00 COMMUNICATIONS EQUIPMENT	\$ 268	\$ 2,300	\$ 2,300	\$ 2,000	\$ -	-100.0%
5-172-213.10 NETWORK TECH EQUIPMENT	\$ 294	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	-100.0%
5-172-250.00 OTHER SUPPLIES	\$ 1,389	\$ 900	\$ 900	\$ 1,049	\$ 1,200	33.3%
TOTAL SUPPLIES	\$ 12,954	\$ 19,660	\$ 19,660	\$ 19,894	\$ 28,835	46.7%
MAINTENANCE						
5-172-301.00 UTILITY LINES	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
5-172-303.00 VEHICLES/LARGE EQUIPMENT	\$ 1,469	\$ 750	\$ 750	\$ 750	\$ 500	-33.3%
TOTAL MAINTENANCE	\$ 1,469	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,000	-7.7%
SERVICES						
5-172-402.80 SPECIAL SERVICES	\$ 9,212	\$ 1,000	\$ 1,000	\$ 7,413	\$ 5,900	490.0%
5-172-403.00 TELEPHONE	\$ 27,329	\$ 28,441	\$ 28,441	\$ 26,004	\$ 26,004	-8.6%
5-172-424.00 SERVICE CONTRACTS	\$ 90,573	\$ 108,920	\$ 108,920	\$ 94,481	\$ 139,580	28.1%
5-172-450.00 OTHER SERVICES	\$ 8	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SERVICES	\$ 127,122	\$ 138,361	\$ 138,361	\$ 127,898	\$ 171,484	23.9%
NON-CAPITAL ASSETS						
5-172-710.00 MACHINERY/EQUIPMENT	\$ -	\$ 5,000	\$ 5,000	\$ 2,000	\$ -	-100.0%
5-172-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 7,374	\$ 34,500	\$ 34,500	\$ 72,731	\$ 36,000	4.3%
5-172-714.00 RADIO/RADAR/CAMERAS	\$ -	\$ -	\$ -	\$ -	\$ 24,500	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 7,374	\$ 39,500	\$ 39,500	\$ 74,731	\$ 60,500	53.2%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-172-901.00 LIAB/CASUALTY INSURANCE	\$ 638	\$ 700	\$ 700	\$ 683	\$ 772	10.3%
5-172-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 4,463	\$ 10,000	\$ 10,000	\$ 7,500	\$ 10,000	0.0%
5-172-908.10 MILEAGE	\$ 73	\$ 700	\$ 700	\$ 450	\$ 450	-35.7%
TOTAL SUNDRIES	\$ 5,174	\$ 11,400	\$ 11,400	\$ 8,633	\$ 11,222	-1.6%
INFORMATION TECHNOLOGY TOTAL	\$ 535,062	\$ 717,049	\$ 717,049	\$ 626,969	\$ 819,156	14.2%

Dept 172 Information Technology

The Information Technology (IT) Department provides management and maintenance of computers, servers, the 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, and 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	SERVERS - 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.
		NETWORK	BACKUP - Regularly takes backup snapshots of server data and store offsite.
			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	HARDWARE - Monitor for critical component failures, excessive heat, or insufficient capacity.	
		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.			
THREATS - Monitor antivirus system, intrusion prevention system, and web filter for symptoms of malware or other security threats.			
DOCUMENT	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.		
	ASSETS - Produce and maintain instructional documents for end-users.		

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Obtain personnel needed to meet the technology demands of the City;	GC1
➤ Complete reconfiguration of Library's patron computer network;	GC1
➤ Complete Incode-Laserfiche integration for Development Services;	GC1
➤ Complete domain controller migration and upgrade domain functional level;	GC1
➤ Complete wireless access point replacement project; and	GC1
➤ Improve fiber optic cable from Communications to Fire, Wastewater, Aquatic Center, and Tax Office.	GC1

Personnel Summary

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 21-22	FY 22-23
IT MANAGER	1.0	1.0
IT INFRASTRUCTURE ADMINISTRATOR	1.0	1.0
IT SYSTEMS ADMINISTRATOR I	1.0	1.0
IT SECURITY ADMINISTRATOR	1.0	1.0
IT TECHNICIAN	2.0	2.0
	6.0	6.0



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	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING WORKING CAPITAL	\$ 817,012	\$ 651,723	\$ 651,723	\$ 651,723	\$ 487,455	-25.2%
REVENUES						
4-605.00 GARBAGE REVENUES	\$ 1,058,169	\$ 1,059,673	\$ 1,059,673	\$ 1,073,000	\$ 1,080,866	2.0%
4-615.00 GARBAGE REV COMMERCIAL	\$ 949,768	\$ 957,309	\$ 957,309	\$ 971,000	\$ 976,455	2.0%
4-620.00 GARBAGE BAG SALES	\$ 56	\$ -	\$ -	\$ -	\$ -	0.0%
4-630.05 BRUSH FEE RESIDENTIAL	\$ 4,140	\$ 4,800	\$ 4,800	\$ 4,700	\$ 4,800	0.0%
4-632.00 STATE SALES TAX	\$ 17,694	\$ 20,000	\$ 20,000	\$ 24,000	\$ 20,400	2.0%
4-682.00 RECYCLING COMMERCIAL	\$ 20,457	\$ 21,120	\$ 21,120	\$ 22,000	\$ 21,542	2.0%
4-691.00 PROPERTY RENTAL	\$ 6,270	\$ 6,271	\$ 6,271	\$ 6,271	\$ 6,271	0.0%
4-710.00 INTEREST EARNED	\$ 7,751	\$ -	\$ -	\$ -	\$ -	0.0%
4-710.30 INTEREST TEXPOOL	\$ 210	\$ 12	\$ 12	\$ 458	\$ 12	0.0%
4-710.35 INTEREST INCOME NOTE RECEIVED	\$ -	\$ 22,444	\$ 22,444	\$ 22,444	\$ 22,444	0.0%
4-770.00 RENTAL INCOME	\$ 127,500	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	0.0%
4-790.00 MISC REVENUE	\$ 604	\$ 500	\$ 500	\$ -	\$ 500	0.0%
4-790.61 SALE OF NON CAPITAL ASSETS	\$ 1,156	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 2,193,775	\$ 2,230,129	\$ 2,230,129	\$ 2,261,873	\$ 2,271,291	1.8%
EXPENDITURES						
SERVICES						
5-140-401.00 ELECTRICAL	\$ 400	\$ 837	\$ 837	\$ -	\$ -	-100.0%
5-140-405.00 WATER	\$ 134	\$ 290	\$ 290	\$ -	\$ -	-100.0%
5-140-405.50 DRAINAGE CHARGE	\$ 296	\$ 465	\$ 465	\$ -	\$ -	-100.0%
5-140-406.00 SEWER	\$ 135	\$ 265	\$ 265	\$ -	\$ -	-100.0%
5-100-406.00 OTHER SERVICES	\$ -	\$ 21,260	\$ 21,260	\$ 21,260	\$ -	-100.0%
5-100-450.70 RESIDENTIAL COLLECTION	\$ 984,557	\$ 991,184	\$ 991,184	\$ 1,008,000	\$ 1,011,008	2.0%
5-100-450.80 COMMERCIAL COLLECTION	\$ 1,032,386	\$ 1,037,789	\$ 1,037,789	\$ 1,068,000	\$ 1,058,545	2.0%
5-100-450.90 COMMERCIAL RECYCLING	\$ 20,615	\$ -	\$ -	\$ 14,620	\$ 20,615	0.0%
TOTAL SERVICES	\$ 2,038,523	\$ 2,052,090	\$ 2,052,090	\$ 2,111,880	\$ 2,090,167	1.9%
SUNDRIES						
5-100-901.00 LIAB/CASUALTY INSURANCE	\$ 89	\$ 347	\$ 347	\$ 347	\$ 400	15.3%
5-110-950.00 OTHER SUNDRY	\$ 3,597	\$ 476	\$ 476	\$ 3,078	\$ 500	5.0%
TOTAL SUNDRIES	\$ 3,686	\$ 823	\$ 823	\$ 3,425	\$ 900	9.4%
TOTAL EXPENDITURES	\$ 2,042,209	\$ 2,052,913	\$ 2,052,913	\$ 2,115,305	\$ 2,091,067	1.9%
TRANSFERS						
6-000-601.00 TRANSFER GENERAL FUND	\$ 293,512	\$ 292,738	\$ 292,738	\$ 292,738	\$ 292,738	0.0%
6-000-602.00 TRANSFER ELECTRIC FUND	\$ 23,343	\$ 28,562	\$ 28,562	\$ 18,098	\$ 19,019	-33.4%
TOTAL TRANSFERS	\$ 316,855	\$ 321,300	\$ 321,300	\$ 310,836	\$ 311,757	-3.0%
CHANGE IN NET POSITION	\$ (165,289)	\$ (144,084)	\$ (144,084)	\$ (164,268)	\$ (131,533)	-8.7%
ENDING WORKING CAPITAL	\$ 651,723	\$ 507,639	\$ 507,639	\$ 487,455	\$ 355,922	-29.9%

DRAINAGE

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND WORKING CAPITAL	\$ 533,725	\$ 878,056	\$ 878,056	\$ 878,056	\$ 1,272,150	44.9%
REVENUES						
4-617.00 DRAINAGE FEE	\$ 677,544	\$ 679,617	\$ 679,617	\$ 684,215	\$ 686,400	1.0%
4-710.00 INTEREST EARNED	\$ 4,279	\$ 700	\$ 700	\$ 700	\$ 700	0.0%
4-790.00 MISC REVENUE	\$ 583	\$ 670	\$ 670	\$ 670	\$ 670	0.0%
TOTAL REVENUES	\$ 682,406	\$ 680,987	\$ 680,987	\$ 685,585	\$ 687,770	1.0%
EXPENDITURES						
PERSONNEL						
5-041-101.00 SALARIES & WAGES	\$ 70,252	\$ 70,735	\$ 70,735	\$ 65,692	\$ 74,065	4.7%
5-041-102.00 OVERTIME PAY	\$ 26	\$ 200	\$ 200	\$ -	\$ -	-100.0%
5-041-103.00 OASDI/MEDICARE	\$ 4,881	\$ 5,576	\$ 5,576	\$ 4,612	\$ 5,830	4.5%
5-041-103.02 MATCHING RETIREMENT	\$ 7,691	\$ 11,182	\$ 11,182	\$ 9,174	\$ 12,905	15.4%
5-041-105.00 LONGEVITY PAY	\$ 1,544	\$ 1,645	\$ 1,645	\$ 1,432	\$ 1,800	9.4%
5-041-106.00 MEDICAL INSURANCE	\$ 17,692	\$ 17,772	\$ 17,772	\$ 17,772	\$ 18,543	4.3%
5-041-106.01 LIFE INSURANCE	\$ 250	\$ 273	\$ 273	\$ 188	\$ 237	-13.1%
5-041-106.02 LONG TERM DISABILITY	\$ 147	\$ 150	\$ 150	\$ 104	\$ 159	5.7%
5-041-106.10 HRA EXPENSE	\$ 1,350	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-107.00 WORKERS' COMPENSATION	\$ 3,191	\$ 1,666	\$ 1,666	\$ 2,538	\$ 2,457	47.5%
5-041-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 1,748	\$ 1,748	\$ -	\$ -	-100.0%
5-041-118.00 ACCRUED COMP TIME	\$ 144	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 107,168	\$ 110,947	\$ 110,947	\$ 101,512	\$ 115,995	4.5%
SUPPLIES						
5-041-202.00 FUEL	\$ 11,069	\$ 10,000	\$ 10,000	\$ 13,000	\$ 16,000	60.0%
5-041-203.00 TOOLS/SMALL EQUIPMENT	\$ 743	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-041-208.00 CLOTHING/PERS PRTECTIVE EQUIP	\$ 935	\$ 1,250	\$ 1,250	\$ 1,200	\$ 1,500	20.0%
5-041-210.00 BOTANICAL & AGRICULTURAL	\$ 4,756	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,000	40.0%
5-041-250.00 OTHER SUPPLIES	\$ 517	\$ 1,000	\$ 1,000	\$ 400	\$ 500	-50.0%
TOTAL SUPPLIES	\$ 18,020	\$ 17,550	\$ 17,550	\$ 19,900	\$ 25,300	44.2%
MAINTENANCE						
5-041-303.00 VEHICLES/LARGE EQUIPMENT	\$ 6,677	\$ 9,000	\$ 9,000	\$ 7,500	\$ 9,000	0.0%
5-041-304.00 MACHINERY/EQUIPMENT	\$ 56	\$ 100	\$ 100	\$ 50	\$ 100	0.0%
5-041-315.00 STREETS/INLETS/CURBS	\$ 2,970	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
5-041-315.10 STREETS-CONCRETE WORK	\$ 108,377	\$ 100,000	\$ 100,000	\$ 120,000	\$ 125,000	25.0%
5-041-315.20 STREETS-MISC MATERIALS	\$ 10,063	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
TOTAL MAINTENANCE	\$ 128,143	\$ 127,100	\$ 127,100	\$ 145,550	\$ 152,100	19.7%
SERVICES						
5-041-402.00 AUDITS/CONSULTANTS FEES	\$ 9,151	\$ 5,000	\$ 5,000	\$ 15,000	\$ 15,000	200.0%
5-041-406.60 DISPOSAL FEES	\$ 89	\$ 1,000	\$ 1,000	\$ 50	\$ 100	-90.0%
5-041-408.10 RENTALS/LEASES-FLEET	\$ 200	\$ 4,000	\$ 4,000	\$ 1,000	\$ 2,000	-50.0%
5-041-409.00 ADVERTISEMENTS/LEGAL NOTICE	\$ 245	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-450.00 OTHER SERVICES	\$ 8	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SERVICES	\$ 9,693	\$ 10,000	\$ 10,000	\$ 16,050	\$ 17,100	71.0%
CAPITAL						
5-041-813.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-815.41 OTHER CAPITAL-DRAINAGE IMPROV	\$ -	\$ -	\$ -	\$ -	\$ 218,335	0.0%
5-100-860-11 DEBT SERVICE INTEREST	\$ 6,815	\$ 6,117	\$ 6,117	\$ 6,117	\$ 4,794	-21.6%
5-100-860-15 DEBT SERVICE PRINCIPLE	\$ 65,772	\$ 66,470	\$ 66,470	\$ 66,470	\$ 67,793	2.0%
TOTAL CAPITAL	\$ 72,587	\$ 72,587	\$ 6,117	\$ 6,117	\$ 290,922	4656.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-041-901.00 LIAB/CASUALTY INSURANCE	\$ 1,762	\$ 1,850	\$ 1,850	\$ 2,062	\$ 2,330	25.9%
5-041-903.00 UNCOLLECTABLE ACCOUNTS	\$ 660	\$ -	\$ -	\$ 300	\$ -	0.0%
5-041-950.00 OTHER SUNDRY	\$ 42	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SUNDRIES	\$ 2,464	\$ 1,850	\$ 1,850	\$ 2,362	\$ 2,330	25.9%
TOTAL EXPENDITURES	\$ 338,075	\$ 340,034	\$ 273,564	\$ 291,491	\$ 603,747	120.7%
TRANSFERS						
6-000-601.37 TRANSFER OUT DRAINAGE CAPTL	\$ -	\$ (50,017)	\$ (50,017)	\$ -	\$ (84,023)	68.0%
6-000-602.37 TRANSFER IN (BONDS)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL TRANSFERS	\$ -	\$ (50,017)	\$ (50,017)	\$ -	\$ (84,023)	68.0%
CHANGE IN NET POSITION	\$ 344,331	\$ 290,936	\$ 357,406	\$ 394,094	\$ (0)	-100.0%
ENDING FUND WORKING CAPITAL	\$ 878,056	\$ 1,168,992	\$ 1,235,462	\$ 1,272,150	\$ 1,272,150	3.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
REVENUES						
4-710.31 TEXTSTAR INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-733.00 GRANT REVENUE-GLO	\$ -	\$ -	\$ 2,084,018	\$ 968,925	\$ 7,433,312	0.0%
TOTAL REVENUES	\$ -	\$ -	\$ 2,084,018	\$ 968,925	\$ 7,433,312	0.0%
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ -	\$ 187,000	\$ 363,750	\$ 264,250	0.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ -	\$ 187,000	\$ 363,750	\$ 264,250	0.0%
CAPITAL						
5-100-815.00 OTHER CAPITAL	\$ -	\$ -	\$ 2,338,830	\$ 605,175	\$ 7,253,085	0.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ -	\$ 2,338,830	\$ 605,175	\$ 7,253,085	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,525,830	\$ 968,925	\$ 7,517,335	0.0%
TRANSFERS						
6-000-607.00 INTERFUND TRNSF-DRAINAGE	\$ -	\$ -	\$ (50,017)	\$ -	\$ (84,023)	0.0%
TOTAL TRANSFERS	\$ -	\$ -	\$ (50,017)	\$ -	\$ (84,023)	0.0%
CHANGE IN NET POSITION	\$ -	\$ -	\$ (391,795)	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ (391,795)	\$ -	\$ -	0.0%

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 102 - ELECTRIC DISTRIBUTION FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED		
OPERATING REVENUES									
CHARGES FOR SERVICES	6,222,086	6,397,514	6,658,429	6,491,552	6,887,603	7,172,774	7,172,774	7,293,032	7,329,285
TOTAL REVENUES	6,222,086	6,397,514	6,658,429	6,491,552	6,887,603	7,172,774	7,172,774	7,293,032	7,329,285
OPERATING EXPENDITURES									
SALARIES	2,042,874	2,038,875	1,996,045	1,948,646	2,246,229	2,529,602	2,529,602	2,266,395	2,606,722
SUPPLIES	137,944	212,903	203,462	194,735	187,252	213,480	213,480	228,244	223,418
MAINTENANCE	95,221	109,442	101,252	74,301	105,787	112,300	112,300	123,403	121,700
CONTRACTUAL SERVICES	311,107	317,196	457,068	388,178	454,967	540,324	540,324	476,358	495,361
CAPITAL OUTLAY (INSTEAD OF DEP)	740,491	744,837	649,646	738,143	886,313	743,337	743,337	679,124	985,059
GROSS REVENUE TAX	1,537,579	1,585,811	1,488,870	1,371,424	1,460,700	1,585,929	1,585,929	1,586,440	1,654,860
MISCELLANEOUS	124,647	150,366	148,540	296,577	209,280	217,722	217,722	210,019	221,478
TOTAL OPERATING EXP	4,989,862	5,159,431	5,044,884	5,012,005	5,550,528	5,942,694	5,942,694	5,569,982	6,308,597
OPERATING INCOME (LOSS)	1,232,224	1,238,084	1,613,546	1,479,546	1,337,075	1,230,080	1,230,080	1,723,050	1,020,688
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES	(60,137)	(69,400)	(67,328)	(65,162)	(62,997)	(60,737)	(60,737)	(60,737)	(66,204)
PRINCIPAL RETIREMENT	(83,045)	(69,055)	(72,194)	(72,194)	(75,332)	(78,471)	(78,471)	(78,471)	(106,778)
ISSUANCE COSTS	(45,885)	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	30,746	13,771	11,144	115,148	-	-	-	-	-
INVESTMENT INCOME	104,496	121,822	156,504	145,071	129,377	133,330	133,330	108,965	108,670
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS, NET	26,124	37,145	28,665	57,024	37,249	35,970	35,970	37,004	26,874
TOTAL NONOP REV (EXP)	(27,701)	34,284	56,792	179,886	28,297	30,092	30,092	6,761	(37,438)
INCOME (LOSS) BEFORE CONTRIBUTIONS & TRFS	1,204,523	1,272,367	1,670,338	1,659,432	1,365,372	1,260,172	1,260,172	1,729,811	983,251
TRANSFERS IN	578,647	643,017	602,931	626,453	585,204	646,668	646,668	584,985	682,113
TRANSFERS OUT	(1,717,704)	(1,876,023)	(2,012,712)	(1,885,287)	(1,828,192)	(1,851,332)	(1,851,332)	(1,807,857)	(1,776,332)
TOTAL TRANSFERS IN/(OUT)	(1,139,057)	(1,233,006)	(1,409,781)	(1,258,834)	(1,242,988)	(1,204,664)	(1,204,664)	(1,222,872)	(1,094,219)
CHANGE IN NET POSITION	65,466	39,361	260,557	400,598	122,384	55,508	55,508	506,940	(110,969)

FUND 122 - ELECTRIC POWER SUPPLY FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED		
OPERATING REVENUES									
CHARGES FOR SERVICES	15,890,710	16,620,826	15,153,588	13,655,404	14,783,828	16,109,684	16,109,684	16,078,729	17,013,134
TOTAL REVENUES	15,890,710	16,620,826	15,153,588	13,655,404	14,783,828	16,109,684	16,109,684	16,078,729	17,013,134
OPERATING EXPENDITURES									
COST OF SALES AND SERVICES	15,942,618	16,182,900	14,358,387	13,208,976	15,619,402	16,109,684	16,109,684	16,414,630	17,013,134
TOTAL OPERATING EXP	15,942,618	16,182,900	14,358,387	13,208,976	15,619,402	16,109,684	16,109,684	16,414,630	17,013,134
CHANGE IN NET POSITION	(51,907)	437,926	795,201	446,428	(835,574)	-	-	(335,901)	-

FUND 132 - ELECTRIC CIP FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED		
OPERATING EXPENDITURES									
CAPITAL OUTLAY (INSTEAD OF DEP)	-	-	-	-	-	-	-	-	156,414
TOTAL OPERATING EXP	-	-	-	-	-	-	-	-	156,414
NONOPERATING REV (EXP)									
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-	-
TOTAL NONOP REV (EXP)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	(156,414)

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 102 - ELECTRIC DISTRIBUTION REVENUES

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-533.00	GRANT REVENUE-FEMA	30,746	13,771	11,144	115,148	-	-	-	-	-
4-601.00	ELECTRIC UTIL REVENUES	5,694,740	5,873,375	6,115,980	5,936,200	6,269,128	6,546,437	6,546,437	6,584,723	6,627,728
4-601.05	AVERAGE MONTHLY PAYMENT	(3,714)	(1,864)	1,074	(1,447)	67	-	-	(2,614)	(441)
4-606.00	SECURITY LIGHTS	45,731	46,085	46,608	48,376	49,769	49,863	49,863	49,429	49,373
4-608.00	FORFEITED DISC & PENALTIES	276,279	288,019	290,809	175,385	266,588	295,911	295,911	353,771	356,342
4-618.00	CONNECT/TRANSFER FEE	62,958	56,255	56,270	41,515	52,520	55,778	55,778	60,225	53,270
4-630.40	BILLING FEES-SANITATION	-	-	-	27,283	61,127	61,507	61,507	62,805	64,044
4-632.00	STATE SALES TAX	69,575	56,924	56,872	92,532	80,124	57,000	57,000	70,157	74,086
4-640.00	INSUFFICIENT CHECK CHARGE	2,250	2,350	2,000	1,525	1,325	2,000	2,000	1,400	1,500
4-650.00	CUSTOMER REPAIR & REPLACE	3,882	2,722	9,106	6,010	14,435	30,000	30,000	11,871	15,287
4-655.00	LINE TAPS	2,245	6,885	1,290	1,420	1,940	3,000	3,000	4,733	1,940
4-660.00	POLE LINE RENTAL	66,793	66,139	67,827	139,896	72,852	69,690	69,690	72,852	72,852
4-690.00	MISCELLANEOUS UTIL REVENUE	10,766	10,823	10,718	22,423	18,921	12,455	12,455	30,681	20,305
4-696.00	INTERGOVT'L - FIBER NETWORK	15,040	19,100	13,761	32,724	23,427	19,133	19,133	23,000	23,000
4-710.00	INTEREST EARNED	53,503	46,603	63,143	62,454	54,708	53,000	53,000	31,168	31,168
4-710.30	INTEREST-TEXPOOL	5,091	14,326	8,300	3,795	261	3,500	3,500	798	252
4-710.31	TEXSTAR INTEREST	18,343	37,312	57,456	19,439	541	535	535	875	126
4-710.35	BCDC-INT ON NOTES RECEIVABLE	42,260	54,404	68,941	71,706	74,101	76,295	76,295	76,295	77,299
4-720.00	INSURANCE PROCEEDS	3,892	-	1,151	4,175	-	-	-	7,644	-
4-770.00	RENTAL INCOME	11,903	13,688	13,688	13,688	13,787	13,688	13,688	14,088	13,688
4-789.00	BILLING ASSISTANCE DONATIONS	-	-	-	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	5,237	4,987	7,404	16,711	23,462	22,282	22,282	13,297	13,186
4-790.50	AMORTIZED BOND PREMIUMS	12,855	13,413	13,413	13,413	13,413	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	(24,011)	(3,544)	5,100	22,450	-	-	-	-	-
4-790.61	SALES OF NON CAPITAL ASSETS	145	4,945	1,323	-	-	-	-	1,975	-
	TOTAL REVENUES B4 ACCRUAL ADJ	6,411,456	6,626,720	6,923,380	6,866,822	7,092,495	7,372,074	7,372,074	7,469,172	7,495,004
	AMORTIZED BOND PREMIUMS	(12,855)	(13,413)	(13,413)	(13,413)	(13,413)	-	-	-	-
	BOND INTEREST	(14,700)	(30,824)	(41,337)	(12,324)	(234)	-	-	(171)	(175)
	LOSS ON FIBER	24,011	17,069	-	-	-	-	-	-	-
	TOTAL REVENUES BUDGET BASIS	6,407,913	6,599,551	6,868,630	6,841,085	7,078,848	7,372,074	7,372,074	7,469,001	7,494,829

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 122 - ELECTRIC POWER SUPPLY RECOVERY REVENUES

IN \$		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
4-601.00	ELECTRIC UTIL REVENUES	20,308,273	20,899,007	20,540,319	20,418,959	19,937,868	20,532,973	20,532,973	20,687,629	20,633,730
4-611.00	ELECTRIC PCRF	(4,417,563)	(4,278,181)	(5,386,731)	(6,763,555)	(5,154,040)	(4,423,289)	(4,423,289)	(4,608,900)	(3,620,596)
4-706.00	LCRA RATE REFUND	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE (RECOVERY)	15,890,710	16,620,826	15,153,588	13,655,404	14,783,828	16,109,684	16,109,684	16,078,729	17,013,134

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 102 DEPT 100 - NON-DEPT DIRECT EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-421.00	BOND PAYING AGENT FEES	470	470	470	-	-	-	-	-
5-100-421.20	BOND ISSUE COSTS	45,885	-	-	-	-	-	-	-
	SUBTOTAL SERVICES	46,355	470	470	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	60,137	69,400	67,328	65,162	62,997	60,737	60,737	66,204
5-100-860.15	DEBT SERVICE-PRINCIPAL	83,045	69,055	72,194	72,194	75,332	78,471	78,471	106,778
	SUBTOTAL CAPITAL	143,183	138,455	139,522	137,356	138,329	139,208	139,208	172,982
5-100-904.00	GROSS REVENUE TAX	1,537,579	1,585,811	1,488,870	1,371,424	1,460,700	1,585,929	1,585,929	1,586,440
	SUBTOTAL SUNDRIES	1,537,579	1,585,811	1,488,870	1,371,424	1,460,700	1,585,929	1,585,929	1,654,860
	TOTAL EXPENDITURES	1,727,117	1,724,736	1,628,862	1,508,780	1,599,029	1,725,137	1,725,137	1,725,648
									1,827,842

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 122 DEPT 100 - NON-DEPT DIRECT EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	-	
5-100-402.80	SPECIAL SERVICES-TREE TRIMMING	-	-	-	-	-	-	-	-	
5-100-450.00	OTHER SERVICES	-	-	-	-	-	-	-	-	
5-100-701.00	ELECTRICITY PURC/BASE COST	15,940,218	16,180,500	14,355,987	13,206,576	15,617,002	16,107,284	16,107,284	16,412,230	17,010,734
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
	TOTAL SUPPLY COSTS	15,942,618	16,182,900	14,358,387	13,208,976	15,619,402	16,109,684	16,109,684	16,414,630	17,013,134

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 132 DEPT 100 - NON-DEPT DIRECT EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	156,414
	TOTAL CAPITAL (DEBT/GRANT FUNDED)	-	-	-	-	-	-	-	156,414

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 110 - NON-DEPT MISC EXPEND

/IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-110-903.00	24,461	29,299	13,887	32,291	24,619	30,000	30,000	30,000	30,000
5-110-905.00	-	-	-	-	-	-	-	-	-
5-110-906.00	2,516	2,798	(2,037)	28,872	29,110	5,000	5,000	4,961	5,000
5-110-910.00	-	-	-	-	-	-	-	-	-
5-110-924.00	-	-	-	-	-	-	-	-	-
5-110-945.00	-	-	-	-	-	-	-	-	-
5-110-950.00	64,199	89,852	98,517	113,904	136,147	151,000	151,000	151,198	158,758
SUBTOTAL SUNDRIES	<u>91,175</u>	<u>121,948</u>	<u>110,367</u>	<u>175,067</u>	<u>189,875</u>	<u>186,000</u>	<u>186,000</u>	<u>186,158</u>	<u>193,758</u>
TOTAL EXPENDITURES	91,175	121,948	110,367	175,067	189,875	186,000	186,000	186,158	193,758
UNCOLLECTIBLE ACCTS RECLASS	(24,461)	(29,299)	(13,887)	(32,291)	(24,619)	(30,000)	(30,000)	(30,000)	(30,000)
TOTAL EXPENDITURES AFTER RECLASS	<u>66,714</u>	<u>92,650</u>	<u>96,480</u>	<u>142,776</u>	<u>165,257</u>	<u>156,000</u>	<u>156,000</u>	<u>156,158</u>	<u>163,758</u>

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 132 - UTILITY BILLING/CUSTOMER SERVICE

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-132-101.00	SALARIES & WAGES	244,238	212,546	212,775	219,041	236,968	241,878	241,878	252,472	264,903
5-132-102.00	OVERTIME PAY	489	495	673	526	1,441	1,500	1,500	8,537	500
5-132-103.00	OASDI/MEDICARE	18,141	15,570	15,502	13,960	15,682	18,896	18,896	19,928	21,083
5-132-103.02	MATCHING RETIREMENT	21,939	21,625	21,616	21,533	25,231	37,893	37,893	44,820	47,026
5-132-105.00	LONGEVITY PAY	3,458	2,365	2,081	2,470	2,631	3,000	3,000	2,625	2,940
5-132-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	1,471	-	-	6,179	6,500
5-132-105.03	STANDBY	-	-	-	-	-	-	-	-	-
5-132-106.00	MEDICAL INSURANCE	47,799	53,735	64,425	42,652	47,138	52,505	52,505	53,588	54,665
5-132-106.01	LIFE INSURANCE	1,001	850	791	830	871	922	922	858	861
5-132-106.02	LONG TERM DISABILITY	556	470	439	461	483	507	507	477	574
5-132-107.00	WORKERS' COMPENSATION	674	487	484	438	492	304	304	578	478
5-132-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	5,970	5,970	-	-
5-132-118.00	ACCRUED COMP TIME	(2,203)	1,326	1,265	2,586	2,319	-	-	-	-
	SUBTOTAL SALARIES	336,093	309,469	320,052	304,498	334,728	363,375	363,375	390,061	399,530
5-132-202.00	FUEL	-	-	-	-	-	-	-	-	-
5-132-203.00	TOOLS/SMALL EQUIPMENT	-	-	-	-	-	-	-	-	-
5-132-204.00	POSTAGE & FREIGHT	32,425	36,232	37,291	32,725	33,774	36,000	36,000	38,894	39,282
5-132-205.00	OFFICE SUPPLIES	848	1,360	248	1,830	318	1,000	1,000	910	750
5-132-206.00	EMPLOYEE RELATIONS	678	640	612	602	745	800	800	908	1,000
5-132-207.00	REPRODUCTION & PRINTING	9,519	9,799	8,582	7,416	8,402	10,000	10,000	9,951	10,200
5-132-208.00	CLOTHING/PERS PROTECTIVE EQUIP	3	88	-	14	-	-	-	-	-
5-132-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-132-210.00	BOTANICAL & AGRICULTURAL	-	-	-	-	-	-	-	-	-
5-132-211.00	CLEANING AND JANITORIAL	28	57	31	152	106	200	200	150	175
5-132-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,752	7,838	521	2,803	2,522	2,900	2,900	2,200	200
5-132-213.00	COMMUNICATIONS EQUIPMENT	597	7	413	-	268	1,300	1,300	419	600
5-132-221.00	SAFETY/FIRST AID SUPPLIES	9	-	-	-	-	-	-	-	-
5-132-223.00	SMALL APPLIANCES	-	-	-	-	-	-	-	-	-
5-132-250.00	OTHER SUPPLIES	435	547	515	617	734	700	700	700	1,100
	SUBTOTAL SUPPLIES	47,294	56,569	48,213	46,158	46,868	52,900	52,900	54,131	53,307

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 132 - UTILITY BILLING/CUSTOMER SERVICE

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-132-303.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-
5-132-312.00	BUILDINGS/APPLIANCES	-	-	-	-	-	-	-	-
5-132-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	18	-	-	-	-	-
5-132-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	0	0	18	0	0	0	0	0
5-132-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	-
5-132-403.00	TELEPHONE	-	-	-	-	-	-	-	-
5-132-408.00	RENTAL & LEASES	524	572	620	636	684	700	700	748
5-132-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	-	-	-	-	-
5-132-422.00	CONTRACT LABOR	4,806	-	-	-	-	-	-	-
5-132-424.00	SERVICE CONTRACTS	68,240	82,511	100,328	102,912	116,780	114,894	114,894	114,922
5-132-450.00	OTHER SERVICES	164	82	318	272	56	200	200	394
	SUBTOTAL SERVICES	73,733	83,165	101,266	103,820	117,520	115,794	115,794	116,064
5-132-702.00	BUILDINGS	556	1,597	-	-	-	-	-	-
5-132-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	3,500	-	-	-	-
5-132-713.00	VEHICLES	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	556	1,597	-	3,500	-	-	-	-
5-132-810.00	MACHINERY/EQUIPMENT	-	24,967	-	-	-	-	-	-
5-132-812.00	OFFICE FURNITURE/EQUIPMENT	-	61,225	6,118	-	-	-	-	-
5-132-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	-	86,192	6,118	-	-	-	-	-
5-132-901.00	LIAB/CASUALTY INSURANCE	-	-	-	-	-	-	-	-
5-132-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,952	-	1,960	15	-	2,000	2,000	515
5-132-908.10	MILEAGE	414	155	313	70	-	200	200	145
5-132-950.00	SUNDRY	158	105	378	615	519	200	200	200
	SUBTOTAL SUNDRIES	3,524	261	2,652	700	519	2,400	2,400	860
	TOTAL EXPENDITURES	461,200	537,252	478,319	458,676	499,635	534,469	534,469	561,116
	ACCRUAL ADJUSTMENT	2,203	(1,326)	(1,265)	(2,586)	(2,319)	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	463,403	535,926	477,054	456,090	497,316	534,469	534,469	561,116

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-160-101.00	SALARIES & WAGES	570,445	589,087	533,905	608,493	701,134	734,270	734,270	624,311	768,778
5-160-102.00	OVERTIME PAY	589	547	402	122	8,329	1,200	1,200	448	1,800
5-160-103.00	OASDI/MEDICARE	42,367	43,630	39,187	38,253	54,226	57,903	57,903	45,510	62,267
5-160-103.02	MATCHING RETIREMENT	52,298	61,481	54,915	61,017	75,698	116,072	116,072	92,745	131,463
5-160-105.00	LONGEVITY PAY	8,243	9,095	8,415	8,770	6,954	6,764	6,764	6,256	7,680
5-160-105.01	EDUCATION/MISCELLANEOUS	12,000	12,462	6,017	7,929	12,033	12,000	12,000	10,253	18,000
5-160-105.02	OTHER PAY	-	-	-	-	-	-	-	-	-
5-160-105.03	STANDBY	-	-	-	240	-	-	-	-	-
5-160-106.00	MEDICAL INSURANCE	118,861	125,942	127,019	105,015	128,811	126,886	126,886	94,317	112,895
5-160-106.01	LIFE INSURANCE	2,583	2,315	2,100	2,062	2,502	2,830	2,830	1,884	2,418
5-160-106.02	LONG TERM DISABILITY	1,472	1,332	1,216	1,199	1,442	1,564	1,564	1,183	1,615
5-160-106.10	HRA EXPENSE	-	-	-	-	1,350	-	-	-	-
5-160-107.00	WORKERS' COMPENSATION	3,804	3,329	3,301	2,476	2,155	1,535	1,535	1,584	1,384
5-160-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	18,007	18,007	-	-
5-160-118.00	ACCRUED COMP TIME	5,957	9,659	4,771	7,511	(11,442)	-	-	-	-
	SUBTOTAL SALARIES	818,619	858,879	781,248	843,085	983,194	1,079,031	1,079,031	878,490	1,108,300
5-160-202.00	FUEL	5,239	6,660	6,389	4,790	5,713	4,900	4,900	8,301	9,000
5-160-203.00	TOOLS/SMALL EQUIPMENT	55	197	912	853	238	900	900	479	700
5-160-204.00	POSTAGE & FREIGHT	358	165	148	348	319	300	300	156	300
5-160-205.00	OFFICE SUPPLIES	1,748	3,947	2,816	3,088	1,562	3,000	3,000	3,132	2,500
5-160-206.00	EMPLOYEE RELATIONS	1,281	1,790	2,021	1,082	1,681	1,500	1,500	1,173	1,600
5-160-207.00	REPRODUCTION & PRINTING	5,913	15,684	11,166	5,973	9,701	12,000	12,000	9,077	9,000
5-160-208.00	CLOTHING	1,567	1,490	1,918	1,608	2,913	3,840	3,840	2,361	2,200
5-160-209.00	EDUCATIONAL	-	-	50	-	-	-	-	-	-
5-160-210.00	BOTANICAL & AGRICULTURAL	60	113	34	35	74	100	100	92	50
5-160-211.00	CLEANING AND JANITORIAL	95	106	96	192	114	100	100	71	150
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,300	10,887	11,306	1,986	9,106	2,100	2,100	2,613	9,300
5-160-213.00	COMMUNICATIONS EQUIPMENT	390	266	89	-	535	1,775	1,775	856	500
5-160-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-160-221.00	SAFETY/FIRST AID SUPPLIES	72	-	41	15	2	265	265	-	20
5-160-223.00	SMALL APPLIANCES	-	-	-	-	-	-	-	219	-
5-160-250.00	OTHER SUPPLIES	262	232	481	509	665	500	500	337	550
	SUBTOTAL SUPPLIES	18,338	41,538	37,468	20,479	32,625	31,280	31,280	28,867	35,870

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-160-303.00	VEHICLES/LARGE EQUIPMENT	5,663	697	4,449	5,811	5,628	1,500	1,500	1,500	2,400
5-160-304.00	MACHINERY/EQUIPMENT	10	-	-	-	-	-	-	-	-
5-160-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	-
5-160-312.00	BUILDINGS/APPLIANCES	-	-	-	92	-	-	-	-	-
5-160-313.00	COMPUTER/OFFICE EQUIPMENT	-	255	-	-	-	-	-	-	-
5-160-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-160-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	5,673	952	4,449	5,903	5,628	1,500	1,500	1,500	2,400
5-160-401.00	ELECTRICAL	-	-	-	-	-	-	-	-	-
5-160-402.00	AUDITS/CONSULTANTS FEES	-	-	48,061	3,443	13,321	48,000	48,000	-	-
5-160-403.00	TELEPHONE	3,772	3,760	3,844	3,221	2,705	2,750	2,750	2,701	2,750
5-160-404.00	GAS	-	-	-	-	-	-	-	-	-
5-160-405.00	WATER	-	-	-	-	-	-	-	-	-
5-160-406.00	SEWER	-	-	-	-	-	-	-	-	-
5-160-406.50	GARBAGE	-	-	-	-	-	-	-	-	-
5-160-406.60	DISPOSAL FEES	-	-	-	88	-	-	-	-	-
5-160-407.00	LEGAL NOTICES	-	-	-	-	-	-	-	-	-
5-160-408.00	RENTALS & LEASES	-	-	-	-	-	-	-	-	-
5-160-408.10	RENTALS/LEASES-FLEET	-	-	525	163	100	-	-	250	-
5-160-409.00	ADVERTISEMENTS/LEGAL NOTICES	150	150	-	218	-	-	-	-	-
5-160-415.00	JANITORIAL SERVICES	-	-	-	410	-	-	-	-	-
5-160-419.00	LEGAL FEES	-	-	-	-	-	-	-	-	-
5-160-424.00	SERVICE CONTRACTS	28,168	43,512	39,906	39,134	43,271	47,500	47,500	49,361	53,815
5-160-450.00	OTHER SERVICES	148	138	266	166	120	350	350	845	140
	SUBTOTAL SERVICES	32,237	47,560	92,602	46,842	59,517	98,600	98,600	53,157	56,705

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 160 - PUBLIC UTILITIES DEPARTMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-160-702.00	BUILDINGS	-	-	-	10,706	-	-	2,000	-	
5-160-710.00	MACHINERY/EQUIPMENT	-	-	-	2,314	2,300	2,300	2,349	-	
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	1,520	1,781	2,567	19,726	799	-	2,000	-	
5-160-714.10	SCADA COMMUNICATIONS	-	1,439	-	400	5,612	8,000	8,000	16,000	
5-160-715.00	OTHER CAPITAL	-	-	13,229	-	-	-	-	-	
	SUBTOTAL NONCAPITAL SUPPLIES	1,520	3,220	15,796	33,146	6,411	10,300	10,300	14,349	16,000
5-160-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	9,950	
5-160-812.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	
5-160-813.00	VEHICLES/LARGE EQUIPMENT	-	21,886	46,793	26,453	-	-	-	-	
5-160-814.10	SCADA COMMUNICATIONS	5,137	7,328	14,134	-	-	-	-	-	
	SUBTOTAL CAPITAL	5,137	29,214	60,927	26,453	-	-	-	9,950	
5-160-901.00	LIAB/CASUALTY INSURANCE	1,468	1,457	2,013	1,956	1,966	2,050	2,050	1,606	1,700
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	10,417	12,051	7,674	5,519	10,633	10,522	10,522	6,248	14,720
5-160-908.10	MILEAGE	2,840	2,862	1,414	210	-	2,000	2,000	181	200
5-160-920.30	UTILITY ASSISTANCE GRANTS	-	-	-	100,160	-	-	-	-	-
5-160-939.00	MOVING/HOUSING EXPENSE	-	-	-	14,875	-	-	-	-	-
5-160-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	6,588	-	
5-160-950.00	OTHER SUNDRY	188	466	235	429	94	400	400	194	250
	SUBTOTAL SUNDRIES	14,913	16,835	11,336	123,149	12,693	14,972	14,972	14,818	16,870
	TOTAL EXPENDITURES	896,436	998,197	1,003,826	1,099,057	1,100,068	1,235,683	1,235,683	991,179	1,246,095
	ACCRUAL ADJUSTMENT	(5,957)	(9,659)	(4,771)	(7,511)	11,442	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	890,478	988,538	999,055	1,091,546	1,111,510	1,235,683	1,235,683	991,179	1,246,095

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-161-101.00	SALARIES & WAGES	598,822	587,191	592,835	566,861	604,106	711,630	711,630	666,176	720,998
5-161-102.00	OVERTIME PAY	7,921	6,221	10,544	9,314	39,576	25,000	25,000	13,614	10,000
5-161-103.00	OASDI/MEDICARE	46,134	45,155	46,052	32,419	58,503	59,112	59,112	52,848	59,092
5-161-103.02	MATCHING RETIREMENT	57,024	63,424	64,563	61,101	70,809	118,409	118,409	110,406	131,058
5-161-105.00	LONGEVITY PAY	9,005	8,645	8,627	7,309	6,357	6,825	6,825	6,336	7,380
5-161-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,545	6,000	6,000	8,506	8,600
5-161-105.03	STANDBY	22,097	21,871	22,962	23,476	26,757	20,000	20,000	25,478	23,500
5-161-106.00	MEDICAL INSURANCE	131,476	131,118	137,226	91,955	93,284	108,738	108,738	97,216	122,619
5-161-106.01	LIFE INSURANCE	2,606	2,337	2,214	2,432	2,257	2,724	2,724	2,214	2,413
5-161-106.02	LONG TERM DISABILITY	1,441	1,297	1,230	1,352	1,254	1,507	1,507	1,232	1,610
5-161-107.00	WORKERS' COMPENSATION	9,389	8,024	8,511	8,908	9,737	9,213	9,213	13,817	11,620
5-161-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	18,038	18,038	-	-
5-161-118.00	ACCRUED COMP TIME	1,643	1,326	4,940	4,169	(10,198)	-	-	-	-
	SUBTOTAL SALARIES	893,560	882,839	905,721	815,329	908,986	1,087,196	1,087,196	997,844	1,098,891
5-161-202.00	FUEL	13,485	17,126	15,105	11,070	17,130	15,500	15,500	31,514	33,090
5-161-203.00	TOOLS/SMALL EQUIPMENT	10,137	8,701	9,342	8,623	9,066	9,000	9,000	9,000	9,500
5-161-204.00	POSTAGE & FREIGHT	175	520	23	701	1	350	350	222	350
5-161-205.00	OFFICE SUPPLIES	591	984	224	1,038	684	1,000	1,000	1,000	1,000
5-161-206.00	EMPLOYEE RELATIONS	1,315	1,231	767	570	774	1,000	1,000	734	1,000
5-161-207.00	REPRODUCTION & PRINTING	1,179	1,217	165	944	1,017	1,000	1,000	994	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	14,721	11,646	10,299	19,407	24,030	26,700	26,700	26,700	27,500
5-161-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-161-210.00	BOTANICAL & AGRICULTURAL	766	690	745	457	393	750	750	1,364	750
5-161-211.00	CLEANING AND JANITORIAL	765	1,015	953	1,089	746	1,000	1,000	885	1,000
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,837	895	1,705	1,454	124	10,000	10,000	8,126	2,000
5-161-213.00	COMMUNICATIONS EQUIPMENT	-	156	45	77	192	300	300	339	450
5-161-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	4,023	6,810	5,793	4,566	3,197	5,700	5,700	6,964	5,700
5-161-223.00	SMALL APPLIANCES	-	-	-	119	-	-	-	-	-
5-161-250.00	OTHER SUPPLIES	5,383	3,922	4,054	3,324	4,561	4,900	4,900	3,541	4,900
	SUBTOTAL SUPPLIES	54,377	54,913	49,221	53,438	61,917	77,200	77,200	91,382	88,240

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-161-301.00	UTILITY LINES	32,252	36,041	34,351	32,197	37,879	35,000	35,000	35,000	38,000
5-161-301.10	POLE REINFORCEMENT	-	-	-	-	-	-	-	-	-
5-161-303.00	VEHICLES/LARGE EQUIPMENT	21,401	26,090	18,095	21,290	28,923	25,000	25,000	36,618	30,000
5-161-304.00	MACHINERY/EQUIPMENT	2,627	2,574	2,826	2,331	1,598	3,000	3,000	3,000	3,000
5-161-308.00	METERS	4,979	6,121	4,937	7,629	10,016	10,000	10,000	10,675	10,000
5-161-309.00	COMMUNICATION/PHOTO EQUIP	-	107	-	-	-	-	-	-	-
5-161-310.00	LAND/GROUNDS	822	441	259	315	-	300	300	241	300
5-161-311.00	UTILITY PLANTS	-	-	265	307	-	500	500	-	500
5-161-312.00	BUILDINGS/APPLIANCES	2,845	1,451	2,032	2,789	978	2,000	2,000	1,369	2,500
5-161-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-161-314.00	TRANSFORMERS	24,621	35,665	34,020	1,541	20,764	35,000	35,000	35,000	35,000
5-161-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	89,548	108,490	96,785	68,398	100,158	110,800	110,800	121,903	119,300
5-161-401.00	ELECTRICAL	3,865	3,551	3,908	3,765	3,905	4,255	4,255	4,889	5,134
5-161-402.00	AUDITS/CONSULTANTS FEES	30,518	26,828	21,021	26,378	70,208	103,556	103,556	92,416	93,000
5-161-402.15	STATE FEES	-	500	-	-	-	-	-	-	-
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	122,387	97,784	137,417	135,483	133,936	150,000	150,000	137,113	148,000
5-161-403.00	TELEPHONE	1,630	1,500	1,902	3,154	3,139	4,065	4,065	3,307	3,570
5-161-404.00	GAS	724	799	815	750	779	783	783	896	1,000
5-161-405.00	WATER	225	221	225	225	360	229	229	347	443
5-161-405.50	DRAINAGE CHARGE	-	-	-	638	765	-	-	765	765
5-161-406.00	SEWER	250	243	249	235	469	242	242	384	416
5-161-406.50	GARBAGE	948	966	985	498	-	-	-	-	-
5-161-406.60	DISPOSAL FEES	3,297	2,652	2,401	2,241	4,752	2,200	2,200	6,673	6,700
5-161-408.00	RENTAL & LEASES	-	-	40	-	-	-	-	-	-
5-161-408.10	RENTALS/LEASES-FLEET	10,783	20,760	39,155	26,823	24,305	22,500	22,500	24,486	24,500
5-161-415.00	JANITORIAL SERVICES	-	-	-	275	1,467	4,000	4,000	2,010	3,500
5-161-422.00	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
5-161-424.00	SERVICE CONTRACTS	21,842	21,945	43,325	21,851	23,858	24,000	24,000	24,165	24,500
5-161-425.00	LABORATORY TEST FEES	2,242	2,698	2,983	2,968	3,115	3,300	3,300	3,260	3,300
5-161-450.00	OTHER SERVICES	6,428	6,023	8,775	12,234	6,872	6,800	6,800	6,428	6,632
	SUBTOTAL SERVICES	205,137	186,472	263,200	237,516	277,930	325,930	325,930	307,137	321,460

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-161-702.00	BUILDINGS	4,241	-	3,112	2,579	-	-	-	-	
5-161-704.00	UTILITY LINES	-	6,733	2,584	250	7,274	-	2,234	-	
5-161-704.10	UTILITY LINES - CONTINGENCY	-	-	32	290	-	-	-	-	
5-161-705.00	UTILITY PLANTS-NON CAPITAL	-	-	-	-	-	-	-	-	
5-161-707.00	TRANSFORMERS	-	-	1,024	-	-	-	-	-	
5-161-708.00	METERS	5,376	20,337	16,649	24,011	19,610	17,500	17,500	16,062	18,000
5-161-708.10	SVC INSTALLS	-	10,177	9,097	8,625	10,559	10,000	10,000	6,132	9,500
5-161-710.00	MACHINERY/EQUIPMENT	4,915	7,690	15,603	2,259	1,989	2,300	2,300	5,688	2,500
5-161-712.00	OFFICE FURNITURE/EQUIPMENT	1,328	-	-	-	-	-	-	-	-
5-161-713.00	VEHICLES	-	-	-	-	-	-	-	-	-
5-161-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-	3,500	3,500	3,500	-
5-161-714.10	SCADA COMMUNICATIONS	-	-	-	-	-	-	-	-	-
5-161-715.00	OTHER CAPITAL	-	10,131	4,664	-	-	8,500	8,500	5,900	-
	SUBTOTAL NONCAPITAL SUPPLIES	15,860	55,067	52,765	38,014	39,432	41,800	41,800	39,515	30,000
5-161-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-161-804.00	UTILITY LINES	129,900	70,344	34,740	62,934	54,507	51,096	51,096	47,428	248,077
5-161-804.10	UTILITY LINE-CONTINGENCY	89,405	103,859	125,040	110,126	157,259	100,754	100,754	69,986	121,824
5-161-804.20	UTILITY LINES-CONTRACTORS	198,681	193,658	160,421	79,200	158,233	186,986	186,986	200,796	334,599
5-161-805.00	UTILITY PLANTS	-	-	-	-	-	-	-	-	-
5-161-807.00	TRANSFORMERS	189,912	139,612	180,949	225,218	69,678	163,904	163,904	158,433	203,408
5-161-808.00	METERS	7,587	11,108	5,871	3,327	5,555	6,963	6,963	6,543	7,030
5-161-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-161-808.10	SVC INSTALL	12,250	2,091	7,988	12,254	13,982	7,286	7,286	31,294	7,353
5-161-809.10	STREET LIGHTS/SIGNALS	9,260	8,174	3,298	7,147	9,897	5,991	5,991	10,734	6,418
5-161-810.00	MACHINERY/EQUIPMENT	-	-	64,294	-	-	-	-	-	-
5-161-812.00	OFFICE FURN/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-161-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-161-813.00	VEHICLES/LARGE EQUIPMENT	82,299	80,772	-	196,211	417,201	141,800	141,800	153,910	-
5-161-814.10	SCADA/COMMUNICATIONS	-	-	-	-	-	-	-	-	36,400
5-161-814.15	WIRELESS MESH	5,149	13,877	-	-	-	-	-	-	-
5-161-814.20	FIBER EXPANSION	10,910	5,935	-	15,274	-	78,557	78,557	-	10,000
	SUBTOTAL CAPITAL	735,353	629,431	582,601	711,690	886,313	743,337	743,337	679,124	975,109

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 161 - ELECTRIC DEPARTMENT

/IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-161-901.00	LIAB/CASUALTY INSURANCE	8,779	8,829	10,599	10,632	12,016	12,400	12,400	14,039	14,500
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	29,371	30,772	26,352	18,914	18,064	31,000	31,000	23,253	24,000
5-161-908.10	MILEAGE	535	177	278	-	327	500	500	500	500
5-161-932.60	LCRA TEXAS WISE SERVICE	-	-	-	-	-	-	-	-	-
5-161-950.00	OTHER SUNDRY	340	374	373	407	405	450	450	392	450
	SUBTOTAL SUNDRIES	39,026	40,151	37,602	29,953	30,811	44,350	44,350	38,183	39,450
	TOTAL EXPENDITURES	2,032,860	1,957,362	1,987,894	1,954,339	2,305,547	2,430,613	2,430,613	2,275,089	2,672,450
	ACCRUAL ADJUSTMENT	(1,643)	(1,326)	(4,940)	(4,169)	10,198	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	2,031,217	1,956,036	1,982,954	1,950,170	2,315,745	2,430,613	2,430,613	2,275,089	2,672,450

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		TRANSFERS (IN)/OUT	
IN \$		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	1,717,704	1,876,023	2,012,712	1,875,287	1,828,192	1,851,332	1,851,332	1,807,857	1,776,332
6-000-602.60	INTERFUND TRNSF-COMM PROJ FUND	-	-	-	10,000	-	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	(167,852)	(190,068)	(181,301)	(191,545)	(196,652)	(217,862)	(217,862)	(192,421)	(224,029)
6-000-604.00	INTERFUND TRNF-WATER	(207,619)	(237,393)	(219,427)	(226,598)	(236,951)	(259,682)	(259,682)	(242,957)	(270,368)
6-000-605.00	INTERFUND TRNSF-SEWER FUND	(112,381)	(128,496)	(118,771)	(122,654)	(128,258)	(140,562)	(140,562)	(131,509)	(146,346)
6-000-606.00	INTERFUND TRNF-SANITATION	(76,995)	(87,060)	(83,432)	(85,656)	(23,343)	(28,562)	(28,562)	(18,098)	(19,019)
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(13,800)	-	-	-	-	-	-	-	(22,351)
	TOTAL NET TRANSFERS	1,139,057	1,233,006	1,409,781	1,258,834	1,242,988	1,204,664	1,204,664	1,222,872	1,094,219

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 103 - GAS DISTRIBUTION FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED		
OPERATING REVENUES									
CHARGES FOR SERVICES	1,343,978	1,500,363	1,493,520	1,387,264	1,512,913	1,659,298	1,659,298	1,623,901	1,678,902
TOTAL REVENUES	1,343,978	1,500,363	1,493,520	1,387,264	1,512,913	1,659,298	1,659,298	1,623,901	1,678,902
OPERATING EXPENDITURES									
SALARIES	378,863	398,479	410,077	410,938	429,437	496,674	496,675	489,173	526,861
SUPPLIES	51,606	55,176	56,065	61,152	84,587	60,486	60,486	53,785	50,910
MAINTENANCE	27,452	28,673	27,473	23,394	53,586	35,860	35,860	31,306	40,900
CONTRACTUAL SERVICES	40,060	31,373	42,717	30,587	47,512	49,101	49,101	54,415	101,238
CAPITAL OUTLAY (INSTEAD OF DEP)	140,557	123,205	156,937	256,813	192,330	182,376	225,374	224,502	203,192
GROSS REVENUE TAX	191,643	222,071	226,156	172,279	194,487	232,627	232,627	215,623	223,042
MISCELLANEOUS	17,867	17,643	21,231	12,240	25,956	19,916	19,916	19,960	21,855
TOTAL OPERATING EXPENDITURES	848,048	876,620	940,657	967,404	1,027,895	1,077,040	1,120,039	1,088,764	1,167,998
OPERATING INCOME (LOSS)	495,930	623,743	552,863	419,861	485,018	582,258	539,259	535,137	510,904
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES	(44)	-	-	-	-	-	-	(3,125)	(12,500)
PRINCIPAL RETIREMENT	(973)	-	-	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	9,650	16,477	24,639	11,327	2,380	11,200	11,200	3,014	3,095
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS, NET	7,135	2,998	4,212	16,193	53,477	3,500	3,500	2,363	1,181
TOTAL NONOPERATING REV (EXP)	15,769	19,475	28,851	27,521	55,856	14,700	14,700	2,252	(8,223)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	511,698	643,217	581,714	447,382	540,875	596,958	553,959	537,389	502,680
TRANSFERS IN	3,700	-	-	-	-	-	-	-	5,515
TRANSFERS OUT	(528,816)	(582,106)	(598,448)	(573,644)	(568,732)	(519,544)	(519,544)	(481,804)	(525,711)
TOTAL TRANSFERS IN/(OUT)	(525,116)	(582,106)	(598,448)	(573,644)	(568,732)	(519,544)	(519,544)	(481,804)	(520,196)
CHANGE IN NET POSITION	(13,418)	61,111	(16,734)	(126,262)	(27,857)	77,414	34,414	55,585	(17,516)

FUND 123 - GAS POWER SUPPLY FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED		
OPERATING REVENUES									
CHARGES FOR SERVICES	1,413,911	1,689,137	1,751,255	1,090,338	1,346,612	1,709,056	1,709,056	3,822,929	4,323,939
TOTAL REVENUES	1,413,911	1,689,137	1,751,255	1,090,338	1,346,612	1,709,056	1,709,056	3,822,929	4,323,939
OPERATING EXPENDITURES									
COST OF SALES AND SERVICES	1,659,809	1,651,632	1,695,006	968,379	1,702,661	1,756,835	2,095,104	3,771,634	4,323,939
TOTAL OPERATING EXP	1,659,809	1,651,632	1,695,006	968,379	1,702,661	1,756,835	2,095,104	3,771,634	4,323,939
CHANGE IN NET POSITION	(245,898)	37,505	56,249	121,959	(356,049)	(47,779)	(386,048)	51,295	-

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 103 GAS FUND - DISTRIBUTION REVENUES

IN \$	ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET	
4-602.00	GAS UTIL REVENUES	1,323,842	1,483,295	1,479,545	1,370,789	1,484,562	1,614,183	1,614,183	1,587,369	1,641,991
4-602.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-	-	-	-	-
4-611.00	GAS COST ADJUSTMENT	-	-	-	-	-	-	-	-	-
4-612.00	WINTER CONNECT FEE	-	-	-	-	20	40	40	-	-
4-613.00	RELIGHT SERVICE	60	75	-	75	60	75	75	90	75
4-614.00	SERVICE CHARGE	-	-	-	-	-	-	-	-	-
4-632.00	STATE SALES TAX	13,166	11,854	5,535	7,789	8,560	10,000	10,000	10,000	10,000
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
4-645.00	LINE LOCATE FEE	-	-	-	-	-	-	-	-	-
4-646.00	INSPECTION FEE	-	-	-	-	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	-	-	-	345	-	-	-	-	-
4-655.00	LINE TAPS	7,930	5,880	8,890	9,520	20,755	35,000	35,000	28,295	28,895
4-690.00	MISCELLANEOUS UTIL REVENUE	672	84	252	1,178	441	1,000	1,000	247	441
4-706.00	TMGC REBATE	-	-	-	-	-	-	-	-	-
4-710.00	INTEREST EARNED	5,265	4,257	4,500	3,297	1,938	3,200	3,200	1,938	2,438
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	4,385	12,220	20,139	8,030	441	8,000	8,000	1,076	657
4-720.00	INSURANCE PROCEEDS	-	-	-	-	-	-	-	-	-
4-720.10	SETTLEMENT PROCEEDS	-	-	-	-	-	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	-	-	-	3,060	4,822	3,500	3,500	2,363	1,181
4-790.60	GAIN/LOSS ON FIXED ASSETS	5,460	50	3,752	12,233	-	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	1,675	2,948	460	900	48,655	-	-	-	-
	TOTAL REVENUES	1,362,455	1,520,662	1,523,073	1,417,217	1,570,254	1,674,998	1,674,998	1,631,378	1,685,678

FUND 123 GAS FUND - POWER SUPPLY RECOVERY REVENUES

IN \$	ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET	
4-602.00	GAS UTIL REVENUES	2,157,216	2,629,964	2,478,580	2,178,836	2,322,044	2,320,123	2,320,123	2,252,959	2,335,208
4-611.00	GAS COST ADJUSTMENT	(743,306)	(940,827)	(727,326)	(1,088,499)	(975,433)	(611,067)	(611,067)	1,569,970	1,988,731
	TOTAL REVENUES	1,413,911	1,689,137	1,751,255	1,090,338	1,346,612	1,709,056	1,709,056	3,822,929	4,323,939

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 103 GAS FUND DEPT 100 - NON-DEPT DIRECT EXPEND

IN \$	ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET	
5-100-103.02	PENSION EXPENSE	-	-	-	-	-	-	-	-	
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-	-	-	-	
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-	-	-	-	
	SUBTOTAL SALARIES	-	-	-	-	-	-	-	-	
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	
5-100-860.11	DEBT SERVICE-INTEREST	44	-	-	-	-	-	3,125	12,500	
5-100-860.15	PRINCIPAL-DEBT SERVICE	973	-	-	-	-	-	-	-	
	SUBTOTAL CAPITAL	1,017	-	-	-	-	-	3,125	12,500	
5-100-904.00	GROSS REVENUE TAX	191,643	222,071	226,156	172,279	194,487	232,627	232,627	215,623	223,042
	SUBTOTAL SUNDRIES	191,643	222,071	226,156	172,279	194,487	232,627	232,627	215,623	223,042
	TOTAL EXPENDITURES	192,660	222,071	226,156	172,279	194,487	232,627	232,627	218,748	235,542

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 123 GAS FUND DEPT 100 - NON-DEPT DIRECT EXPEND

<i>IN \$</i>	ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET	
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	37,508	4,400	81,400	49,640	-
5-100-419.00	LEGAL FEES	-	-	-	-	183,582	38,731	300,000	336,133	200,000
	SUBTOTAL SERVICES	-	-	-	-	221,090	43,131	381,400	385,773	200,000
5-100-705.00	GAS PURCHASE COST	1,410,763	1,651,632	1,695,006	968,379	1,481,571	1,713,704	1,713,704	3,385,861	4,123,939
5-100-706.00	OASIS INTERCONNECT	249,046	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	1,659,809	1,651,632	1,695,006	968,379	1,481,571	1,713,704	1,713,704	3,385,861	4,123,939
	TOTAL EXPENDITURES	1,659,809	1,651,632	1,695,006	968,379	1,702,661	1,756,835	2,095,104	3,771,634	4,323,939

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 103 GAS FUND DEPT 110 - NON-DEPT MISC EXPEND

/IN \$	ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET	
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	1,692	825	702	2,432	1,484	1,000	1,000	2,100	2,500
5-110-905.00	DEPRECIATION	-	-	-	-	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	3,512	3,766	6,778	1,004	15,190	1,000	1,000	2,665	2,600
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	-	-	-	-
5-110-915.00	OVER/UNDER P O AMOUNTS	-	-	-	-	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-	-	-	-	-
	SUBTOTAL SUNDRIES	5,204	4,591	7,480	3,436	16,675	2,000	2,000	4,765	5,100
	TOTAL EXPENDITURES	5,204	4,591	7,480	3,436	16,675	2,000	2,000	4,765	5,100
	UNCOLLECTIBLE ACCTS RECLASS	(1,692)	(825)	(702)	(2,432)	(1,484)	(1,000)	(1,000)	(2,100)	(2,500)
	TOTAL EXPENDITURES AFTER RECLASS	3,512	3,766	6,778	1,004	15,190	1,000	1,000	2,665	2,600

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

IN \$		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-162-101.00	SALARIES & WAGES	236,629	247,019	252,279	264,520	268,716	305,920	305,921	306,006	320,895
5-162-102.00	OVERTIME PAY	10,331	9,898	8,339	8,512	16,770	8,000	8,000	13,994	16,800
5-162-103.00	OASDI/MEDICARE	18,940	19,520	19,906	19,358	22,391	25,798	25,798	25,106	27,757
5-162-103.02	MATCHING RETIREMENT	23,787	27,972	28,298	29,171	32,166	51,693	51,693	51,460	61,845
5-162-105.00	LONGEVITY PAY	4,335	4,773	4,840	5,652	5,941	6,275	6,275	5,917	6,660
5-162-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,017	6,000	6,000	5,934	6,000
5-162-105.03	STANDBY	11,672	10,243	10,364	10,869	11,084	10,000	10,000	10,785	11,100
5-162-106.00	MEDICAL INSURANCE	61,570	67,841	75,033	61,902	61,025	70,757	70,757	64,271	70,028
5-162-106.01	LIFE INSURANCE	1,054	1,004	985	1,103	1,040	1,195	1,195	1,078	1,137
5-162-106.02	LONG TERM DISABILITY	583	557	547	613	579	660	660	828	755
5-162-107.00	WORKERS' COMPENSATION	3,962	3,423	3,470	3,205	3,458	2,690	2,690	3,794	3,885
5-162-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	250	7,686	7,686	-	-
5-162-118.00	ACCRUED COMP TIME	4,092	3,245	3,214	1,152	2,669	-	-	-	-
	SUBTOTAL SALARIES	382,955	401,724	413,291	412,090	432,106	496,674	496,675	489,173	526,861
5-162-201.00	CHEMICALS	1,770	2,653	1,999	2,228	2,228	-	-	-	-
5-162-202.00	FUEL	7,009	7,380	6,927	5,882	8,270	7,800	7,800	11,124	15,000
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,314	1,611	1,396	1,472	720	5,885	5,885	5,000	5,800
5-162-204.00	POSTAGE & FREIGHT	570	795	743	983	485	900	900	900	900
5-162-205.00	OFFICE SUPPLIES	79	160	7	34	9	300	300	39	50
5-162-206.00	EMPLOYEE RELATIONS	556	372	762	488	372	750	750	545	600
5-162-207.00	REPRODUCTION & PRINTING	101	745	117	86	527	600	600	550	550
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,068	3,141	1,989	3,176	2,235	3,126	3,126	3,000	3,000
5-162-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-162-210.00	BOTANICAL & AGRICULTURAL	176	229	41	91	108	175	175	110	110
5-162-211.00	CLEANING AND JANITORIAL	1,031	1,175	1,004	1,212	918	1,200	1,200	2,000	2,000
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	8	3,732	1,550	723	-	11,500	11,500	6,129	3,600
5-162-213.00	COMMUNICATIONS EQUIPMENT	-	317	52	65	13	600	600	388	300
5-162-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	604	2,097	973	-	100	1,550	1,550	500	500
5-162-223.00	SMALL APPLIANCES	109	-	-	-	-	-	-	-	-
5-162-250.00	OTHER SUPPLIES	2,263	3,910	3,855	3,349	5,262	3,500	3,500	3,500	3,500
	SUBTOTAL SUPPLIES	17,656	28,317	21,414	19,791	21,248	37,886	37,886	33,785	35,910

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

IN \$		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-162-301.00	UTILITY LINES	12,382	9,085	6,172	5,683	3,093	9,000	9,000	5,283	5,000
5-162-303.00	VEHICLES/LARGE EQUIPMENT	1,286	2,723	2,974	3,838	2,704	3,500	3,500	2,500	2,500
5-162-304.00	MACHINERY/EQUIPMENT	1,604	5,496	5,311	3,511	4,610	4,960	4,960	4,800	4,800
5-162-308.00	METERS	-	-	2,565	-	3,950	4,500	4,500	4,500	9,000
5-162-309.00	COMMUNICATION/PHOTO EQUIP	-	64	-	-	-	-	-	-	-
5-162-311.00	UTILITY PLANTS	11,766	10,897	9,657	10,363	38,780	13,600	13,600	13,600	19,100
5-162-312.00	BUILDINGS/APPLIANCES	414	407	793	-	448	300	300	623	500
5-162-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-162-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-162-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	27,452	28,673	27,473	23,394	53,586	35,860	35,860	31,306	40,900
5-162-401.00	ELECTRICAL	2,916	3,143	3,026	2,850	3,036	2,811	2,811	3,182	3,220
5-162-402.00	AUDITS/CONSULTANTS FEES	-	-	6,680	-	6,570	8,500	8,500	8,500	64,000
5-162-402.15	STATE FEES	4,662	5,957	14,737	7,852	18,467	12,988	12,988	7,999	10,650
5-162-403.00	TELEPHONE	1,242	1,500	1,788	1,786	1,768	3,170	3,170	1,736	1,736
5-162-404.00	GAS	694	688	688	675	675	685	685	759	835
5-162-405.00	WATER	-	-	-	-	-	-	-	-	-
5-162-405.50	DRAINAGE CHARGE	-	-	-	526	701	701	701	701	701
5-162-406.00	SEWER	-	-	-	-	-	-	-	-	-
5-162-406.50	GARBAGE	584	593	607	249	-	-	-	-	-
5-162-406.60	DISPOSAL FEES	90	31	13	30	-	75	75	-	-
5-162-408.00	RENTAL & LEASES	2,536	2,189	3,014	2,578	3,018	2,761	2,761	2,700	2,845
5-162-408.10	RENTALS/LEASES-FLEET	13,895	8,283	3,978	3,893	1,565	3,500	3,500	3,500	3,000
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	245	200	-	-	-	-
5-162-409.10	PUBLIC ED/INFORMATION	4,452	5,214	5,016	7,333	7,645	9,000	9,000	7,800	8,000
5-162-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-	-	-	12,000	-
5-162-415.00	JANITORIAL SERVICES	-	-	-	-	183	-	-	-	-
5-162-419.00	LEGAL FEES	4,825	-	-	-	-	-	-	-	-
5-162-424.00	SERVICE CONTRACTS	1,117	1,337	1,301	511	1,855	2,319	2,319	3,218	3,931
5-162-425.00	LABORATORY TEST FEES	720	720	720	660	540	1,440	1,440	720	720
5-162-450.00	OTHER SERVICES	2,326	1,718	1,150	1,400	1,290	1,151	1,151	1,600	1,600
	SUBTOTAL SERVICES	40,060	31,373	42,717	30,587	47,512	49,101	49,101	54,415	101,238

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

IN \$		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-162-702.00	BUILDINGS	1,464	-	-	-	-	-	-	-	-
5-162-704.00	UTILITY LINES	-	-	-	-	-	-	-	-	-
5-162-704.10	UTILITY LINES - CONTINGENCY	-	-	-	-	-	-	-	-	-
5-162-708.00	METERS	-	1,838	-	-	-	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEMENTS	4,241	4,469	5,891	8,436	8,524	6,000	6,000	5,500	6,000
5-162-709.00	GAS REGULATORS	4,283	2,689	2,894	7,221	4,900	3,500	3,500	6,000	6,000
5-162-710.00	MACHINERY/EQUIPMENT	10,413	16,150	23,850	16,671	-	11,600	11,600	-	-
5-162-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-162-713.00	VEHICLES/LARGE EQUIPMENT	13,548	-	-	5,508	-	-	-	-	-
5-162-714.10	SCADA COMMUNICATIONS	-	1,713	2,016	3,526	1,261	1,500	1,500	1,000	3,000
5-162-715.00	OTHER CAPITAL	-	-	-	-	48,655	-	-	7,500	-
	SUBTOTAL NONCAPITAL SUPPLIES	33,950	26,859	34,651	41,362	63,339	22,600	22,600	20,000	15,000
5-162-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-162-804.00	UTILITY LINES	30,100	15,734	2,202	13,175	24,483	35,801	78,801	52,401	38,682
5-162-804.10	UTILITY LINES-CONTINGENCY	29,501	13,688	33,906	95,998	6,117	20,000	20,000	50,000	20,800
5-162-804.20	UTILITY LINES-CONTRACTORS	-	-	-	70,094	8,344	33,100	33,100	-	-
5-162-806.00	BORDER STATIONS	-	-	-	-	74,590	-	-	-	-
5-162-808.00	METERS	65,101	31,863	43,523	52,502	49,589	58,727	58,727	65,000	59,280
5-162-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-162-808.10	NEW SERVICE INSTALLS	12,060	7,492	14,713	19,796	22,679	25,555	25,555	45,000	40,000
5-162-809.00	GAS REGULATORS	3,795	1,872	3,632	5,249	6,529	9,193	9,193	12,101	12,500
5-162-810.00	MACHINERY/EQUIPMENT	-	19,097	-	-	-	-	-	-	-
5-162-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	-	33,459	58,960	-	-	-	-	-	31,930
	SUBTOTAL CAPITAL	140,557	123,205	156,937	256,813	192,330	182,376	225,376	224,502	203,192

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 162 - GAS DEPARTMENT

IN \$		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET
5-162-901.00	LIAB/CASUALTY INSURANCE	3,107	2,347	3,045	3,460	3,258	3,600	3,600	3,345	3,680
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	10,572	11,111	11,037	7,606	7,367	13,866	13,866	13,000	14,500
5-162-908.10	MILEAGE	676	325	277	115	-	700	700	700	825
5-162-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	-	-
5-162-950.00	OTHER SUNDRY	-	94	94	56	141	750	750	250	250
	SUBTOTAL SUNDRIES	14,354	13,877	14,453	11,237	10,765	18,916	18,916	17,295	19,255
	TOTAL EXPENDITURES	656,985	654,028	710,937	795,273	820,886	843,413	886,414	870,476	942,356
	ACCRUAL ADJUSTMENT	(4,092)	(3,245)	(3,214)	(1,152)	(2,669)	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	652,893	650,783	707,723	794,121	818,218	843,413	886,414	870,476	942,356

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

		ACTUAL 5-YEAR HISTORY					FY22 BUDGET		TRANSFERS (IN)/OUT	
<i>IN \$</i>		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	360,964	392,038	417,147	382,099	372,080	301,682	301,682	289,383	301,682
6-000-601.03	INTERFUND TRNSF-GAS	-	-	-	-	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	167,852	190,068	181,301	191,545	196,652	217,862	217,862	192,421	224,029
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-	-	-	-	-
6-000-605.00	INTERFUND TRNSF-SEWER FUND	-	-	-	-	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(3,700)	-	-	-	-	-	-	-	(5,515)
	TOTAL NET TRANSFERS	525,116	582,106	598,448	573,644	568,732	519,544	519,544	481,804	520,196

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

RATE INCREASE 5.5%

FUND 104 - WATER FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY23	
	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED	FY22 RAE	BUDGET (O)
OPERATING REVENUES									
CHARGES FOR SERVICES	4,360,072	4,259,708	4,522,703	4,230,805	4,183,523	5,041,423	5,041,423	4,974,078	5,347,249
TOTAL REVENUES	4,360,072	4,259,708	4,522,703	4,230,805	4,183,523	5,041,423	5,041,423	4,974,078	5,347,249
OPERATING EXPENDITURES									
COST OF SALES AND SERVICES	303,100	311,675	322,225	398,042	394,604	413,702	413,702	414,906	437,247
SALARIES	699,690	715,280	741,949	789,324	906,616	1,010,366	1,010,366	906,695	1,066,125
SUPPLIES	518,751	445,158	510,224	465,617	526,794	598,613	595,421	745,003	819,484
MAINTENANCE	220,181	200,630	158,218	181,894	221,400	240,510	231,346	200,655	242,560
CONTRACTUAL SERVICES	323,849	301,289	328,405	289,706	351,336	347,858	355,070	425,592	438,591
CAPITAL OUTLAY (INSTEAD OF DEP)	254,417	541,190	659,529	261,289	331,968	340,113	345,255	196,080	404,640
GROSS REVENUE TAX	296,854	290,390	278,626	287,149	273,413	341,072	341,072	334,465	363,446
MISCELLANEOUS	23,749	34,163	26,105	29,196	29,596	37,598	37,598	18,791	31,876
TOTAL OPERATING EXPENDITURES	2,640,591	2,839,775	3,025,281	2,702,217	3,035,728	3,329,832	3,329,832	3,242,187	3,803,969
OPERATING INCOME (LOSS)	1,719,481	1,419,933	1,497,421	1,528,589	1,147,795	1,711,591	1,711,591	1,731,891	1,543,280
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES	(209,688)	(228,852)	(240,433)	(261,044)	(252,189)	(322,409)	(322,409)	(284,719)	(298,155)
PRINCIPAL RETIREMENT	(571,310)	(585,375)	(681,165)	(726,733)	(745,412)	(849,986)	(849,986)	(879,986)	(875,860)
ISSUANCE COSTS	(111,105)	(13,994)	(45,381)	(21,572)	-	(75,034)	(75,034)	(74,877)	-
INTERGOVERNMENTAL	45,080	229,920	-	-	-	-	-	-	-
INVESTMENT INCOME	10,035	13,067	14,144	8,908	6,394	7,500	7,500	410	1,440
GAIN ON SALE OF CAPITAL ASSETS	6,112	16,400	6,525	-	-	7,614	-	-	-
MISCELLANEOUS, NET	3,206	558	-	86,245	73,209	76,439	84,053	73,422	73,347
TOTAL NONOPERATING REV (EXP)	(827,672)	(568,277)	(946,310)	(914,196)	(917,998)	(1,155,876)	(1,155,876)	(1,165,750)	(1,099,228)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS									
	891,809	851,657	551,112	614,393	229,798	555,715	555,715	566,142	444,052
TRANSFERS IN:									
TRANSFERS IN	15,200	-	-	-	-	-	-	-	19,079
TRANSFERS OUT:									
TRANSFERS OUT	(576,842)	(639,314)	(650,072)	(580,135)	(581,216)	(552,062)	(552,062)	(523,417)	(562,748)
TOTAL TRANSFERS IN/(OUT)	(561,642)	(639,314)	(650,072)	(580,135)	(581,216)	(552,062)	(552,062)	(523,417)	(543,669)
CHANGE IN NET POSITION	330,167	212,343	(98,960)	34,258	(351,418)	3,653	3,653	42,724	(99,616)

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 134 - WATER FUND CIP FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					ANNUAL FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	FY17 ACT	FY18 ACT	FY19 ACT	FY20 ACT	FY21 ACT	ORIGINAL	AMENDED		
OPERATING EXPENDITURES									
CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	200,000
CAPITAL OUTLAY (INSTEAD OF DEP)	-	-	-	-	-	-	-	-	775,100
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-	-	975,100
NONOPERATING REV (EXP)									
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	975,100
INVESTMENT INCOME	-	-	-	-	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REV	-	-	-	-	-	-	-	-	975,100
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	-	-	-	-	-

CITY OF BRENHAM

RATE INCREASE 5.5%

FY23 BUDGET (BUDGETARY BASIS)

FUND 104 WATER FUND REVENUES

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
4-603.00	WATER UTIL REVENUES	4,240,755	4,148,405	3,980,393	4,102,134	4,010,944	4,872,463	4,872,463	4,811,418	5,192,085
4-603.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-	-	-	-	-
4-607.00	FIRE LINE	93,355	97,919	100,974	104,337	105,871	106,160	106,160	112,434	115,200
4-614.00	SERVICE CHARGE	-	-	-	-	-	-	-	400	-
4-642.00	DEVELOPERS CONTRIBUTION	-	-	413,740	3,284	7,109	-	-	13,900	-
4-650.00	CUSTOMER REPAIR & REPLACE	481	2,275	-	-	6,134	4,000	4,000	2,639	4,000
4-651.00	SET METER ON FIRE HYDRANT	400	400	800	1,000	2,000	2,600	2,600	1,800	2,600
4-652.00	WATER FROM FIRE STATION	-	200	219	200	-	200	200	-	200
4-653.00	TEST WATER METERS	-	-	-	-	-	-	-	-	-
4-655.00	LINE TAPS	28,199	14,584	27,407	24,875	54,621	60,000	60,000	35,823	37,500
4-656.00	WATER RESALE AGREEMENT	-	-	-	61,146	61,146	64,376	64,376	64,242	65,472
4-690.00	MISCELLANEOUS UTIL REVENUE	1,649	1,507	1,062	887	351	1,000	1,000	664	664
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-	-	-	-	-
4-710.00	INTEREST EARNED	6,968	11,322	10,672	7,659	6,244	5,000	5,000	-	-
4-710.10	REALIZED LOSS/GAIN INVESTMENTS	-	-	-	-	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	3,067	1,745	3,473	1,248	150	2,500	2,500	410	1,440
4-710.31	INTEREST-TEXSTAR	-	6,656	24,234	7,401	171	-	-	1,232	-
4-720.00	INSURANCE PROCEEDS	1,757	-	-	-	-	-	-	-	-
4-730.00	GRANT REVENUE	45,080	229,920	-	-	-	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	18,750	8,012	-	703,551	376,958	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	800	4,800	4,800	4,800	4,800	4,800
4-790.00	MISC OTHER REVENUE	-	-	-	4,611	7,263	7,263	7,263	4,380	3,075
4-790.50	AMORTIZED BOND PREMIUMS	65,181	62,849	66,281	65,285	63,108	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	(39,254)	16,400	6,525	19,688	-	7,614	7,614	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	1,448	558	-	-	-	-	-	-	-
	TOTAL REVENUES BEFORE ADJ	4,467,836	4,602,753	4,635,780	5,108,108	4,706,871	5,137,976	5,137,976	5,054,142	5,427,036
	BOND INVESTMENT INCOME RECLASS	-	(6,656)	(24,234)	(7,401)	(171)	-	-	(1,232)	-
	FEMA GRANT REVENUE	(18,750)	(8,012)	-	(703,551)	(376,958)	-	-	-	-
	AMORIZED BOND PREMIUM RECLASS	(65,181)	(62,849)	(66,281)	(65,285)	(63,108)	-	-	-	-
	LOSS ON FIXED ASSET RECLASS	45,366	-	-	-	-	-	-	-	-
	TOTAL REVENUES AFTER RECLASS	4,429,270	4,525,235	4,545,265	4,331,871	4,266,633	5,137,976	5,137,976	5,052,910	5,427,036

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 134 WATER CAPITAL FUND REVENUES

<i>IN \$</i>		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	-	-	-	-
4-733.00	GRANT REVENUE	-	-	-	-	-	-	-	-	975,100
	TOTAL REVENUES	-	-	-	-	-	-	-	-	975,100

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

RATE INCREASE 5.5%

FUND 104 WATER FUND DEPT 100 - NON-DEPT DIRECT EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-100-103.02	PENSION EXPENSE	-	-	-	-	-	-	-	-	
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-	-	-	-	
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-	-	-	-	
	SUBTOTAL SALARIES	-	-	-	-	-	-	-	-	
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	-	-	-	
5-100-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-	-	-	-	
5-100-421.00	BOND PAYING AGENT FEES	1,500	879	879	-	750	750	-	-	
5-100-421.20	BOND ISSUANCE COSTS	111,105	13,994	45,381	21,572	75,034	75,034	74,877	-	
	SUBTOTAL SERVICES	112,605	14,873	46,260	21,572	75,784	75,784	74,877	-	
5-100-708.00	WATER PURCHASED	303,100	311,675	322,225	398,042	394,604	413,702	413,702	414,906	437,247
	SUBTOTAL NONCAPITAL SUPPLIES	303,100	311,675	322,225	398,042	394,604	413,702	413,702	414,906	437,247
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	209,688	228,852	240,433	261,044	252,189	322,409	322,409	284,719	298,155
5-100-860.15	PRINCIPAL-DEBT SERVICE	571,310	585,375	681,165	726,733	745,412	849,986	849,986	879,986	875,860
5-100-860.30	RENO SETTLEMENT PAYMENTS	-	-	-	-	-	-	-	-	-
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	780,998	814,227	921,598	987,777	997,601	1,172,395	1,172,395	1,164,705	1,174,015
5-100-904.00	GROSS REVENUE TAX	296,854	290,390	278,626	287,149	273,413	341,072	341,072	334,465	363,446
	SUBTOTAL SUNDRIES	296,854	290,390	278,626	287,149	273,413	341,072	341,072	334,465	363,446
	TOTAL EXPENDITURES	1,493,558	1,431,166	1,568,709	1,694,539	1,665,618	2,002,953	2,002,953	1,988,953	1,974,708

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

FUND 134 WATER BOND/GRANT CIP FUND DEPT 100 - NON-DEPT DIRECT EXPEND

<i>IN \$</i>	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	200,000
	SUBTOTAL SERVICES	-	-	-	-	-	-	-	200,000
5-100-804.20	UTILITY LINES-CONTRACTOR	-	-	-	-	-	-	-	406,000
5-100-805.00	UTILITY PLANTS	-	-	-	-	-	-	-	369,100
	SUBTOTAL NONCAPITAL SUPPLIES	-	-	-	-	-	-	-	775,100
	TOTAL EXPENDITURES	-	-	-	-	-	-	-	975,100
	PROJECTS								
		FUNDING SOURCE			TOTAL FUNDS	FY22 BUDGET		FY22 RAE	FY23 BUDGET (O)
	LEAD & COPPER MGMT PROGRAM	ARPA GRANT			200,000	-	-	-	200,000
	DISTRIBUTION SERVICE PUMP UPGRADE	ARPA GRANT			614,000	-	-	-	92,100
	GENERATOR RW TANK & DIST PUMPS	ARPA GRANT			96,000	-	-	-	96,000
	GENERATOR ATLOW BOOSTER PUMP ST	ARPA GRANT			96,000	-	-	-	96,000
	CHLORINATION SYSTEM UPGRADE	ARPA GRANT			85,000	-	-	-	85,000
	REPLACE AIR RELEASE VALVES LAKE LINE	ARPA GRANT			406,000	-	-	-	406,000
	TOTAL BOND AND GRANT PROJECTS				1,497,000	-	-	-	975,100

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 104 WATER FUND DEPT 110 - NON-DEPT MISC EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	4,766	5,582	1,893	5,912	3,507	5,000	5,000	5,000	5,000
5-110-905.00	DEPRECIATION	-	-	-	-	-	-	-	-	-
5-110-905.50	AMORTIZED ISSUANCE COSTS	-	-	-	-	-	-	-	-	-
5-110-905.53	AMORTIZED BOND DISCOUNT	-	-	-	-	-	-	-	-	-
5-110-905.55	AMORTIZED CHARGES	-	-	-	-	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	7,118	14,756	5,114	6,949	11,064	10,600	10,600	1,591	9,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	42	687	-	2,763	100	100	-	-
	SUBTOTAL SUNDRIES	11,884	20,380	7,693	12,861	17,333	15,700	15,700	6,591	14,000
	TOTAL EXPENDITURES	11,884	20,380	7,693	12,861	17,333	15,700	15,700	6,591	14,000
	UNCOLLECTIBLE ACCTS RECLASS	(4,766)	(5,582)	(1,893)	(5,912)	(3,507)	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL EXPENDITURES AFTER RECLASS	7,118	14,798	5,800	6,949	13,827	10,700	10,700	1,591	9,000

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 163 - WATER TREATMENT DEPARTMENT

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-163-101.00	SALARIES & WAGES	282,754	285,012	302,613	302,734	346,203	359,094	359,094	371,260	409,708
5-163-102.00	OVERTIME PAY	18,756	18,778	18,541	18,136	39,674	20,000	20,000	37,790	23,600
5-163-103.00	OASDI/MEDICARE	22,449	22,487	24,224	23,018	28,193	29,812	29,812	29,503	34,394
5-163-103.02	MATCHING RETIREMENT	27,127	31,389	33,119	32,686	41,992	59,673	59,673	63,744	76,349
5-163-105.00	LONGEVITY PAY	2,990	3,195	3,297	3,738	3,868	4,113	4,113	3,845	4,740
5-163-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,017	6,000	6,000	5,934	6,000
5-163-105.03	STANDBY	-	-	718	1,528	2,347	-	-	2,668	4,800
5-163-106.00	MEDICAL INSURANCE	69,057	73,841	76,400	49,783	70,065	90,882	90,882	80,553	95,424
5-163-106.01	LIFE INSURANCE	1,278	1,129	1,114	1,244	1,210	1,388	1,388	1,332	1,412
5-163-106.02	LONG TERM DISABILITY	706	626	618	690	671	758	758	958	938
5-163-107.00	WORKERS' COMPENSATION	9,890	8,503	9,243	7,237	8,256	5,082	5,082	8,853	7,397
5-163-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	9,152	9,152	-	-
5-163-118.00	ACCRUED COMP TIME	(788)	3,254	229	7,876	4,733	-	-	-	-
	SUBTOTAL SALARIES	440,220	454,445	476,131	454,701	553,229	585,954	585,954	606,440	664,762
5-163-201.00	CHEMICALS	341,407	316,765	356,165	358,580	362,284	431,532	429,617	521,449	603,407
5-163-202.00	FUEL	9,118	8,325	7,499	5,662	5,661	5,700	5,700	10,412	12,000
5-163-203.00	TOOLS/SMALL EQUIPMENT	6,460	1,957	1,820	3,267	3,581	3,700	3,700	2,000	2,000
5-163-204.00	POSTAGE & FREIGHT	7,092	4,957	3,305	1,914	2,122	2,000	2,000	2,600	2,500
5-163-205.00	OFFICE SUPPLIES	1,068	502	25	1,839	531	1,500	1,500	1,310	1,200
5-163-206.00	EMPLOYEE RELATIONS	342	250	354	273	394	300	300	350	300
5-163-207.00	REPRODUCTION & PRINTING	1,418	529	1,152	323	838	1,300	1,300	1,200	1,700
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,033	2,236	1,104	1,165	1,055	1,200	3,115	3,000	4,400
5-163-209.00	EDUCATIONAL	-	-	-	-	-	200	200	170	-
5-163-210.00	BOTANICAL & AGRICULTURAL	197	90	291	72	181	100	100	100	100
5-163-211.00	CLEANING AND JANITORIAL	564	604	561	981	1,224	1,000	1,000	950	1,000
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,925	3,774	1,216	-	3,166	1,800	1,800	1,503	500
5-163-213.00	COMMUNICATIONS EQUIPMENT	172	437	-	-	259	700	700	518	-
5-163-218.00	PHOTOGRAPHY	976	-	-	-	-	900	900	-	-
5-163-220.00	LAB SUPPLIES	25,492	16,298	17,444	14,200	18,657	17,000	17,000	20,000	15,550
5-163-221.00	SAFETY/FIRST AID SUPPLIES	14	2,039	294	600	543	800	800	1,113	18,000
5-163-223.00	SMALL APPLIANCES	305	40	-	-	68	100	100	68	100
5-163-250.00	OTHER SUPPLIES	2,788	818	829	1,728	6,453	2,000	2,000	2,342	2,000
	SUBTOTAL SUPPLIES	401,372	359,622	392,056	390,604	407,017	471,832	471,832	569,084	664,757
5-163-303.00	VEHICLES/LARGE EQUIPMENT	639	2,012	2,082	1,071	818	2,000	2,000	1,300	2,000

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 163 - WATER TREATMENT DEPARTMENT

5-163-304.00	MACHINERY/EQUIPMENT	45	15	1,073	123	349	700	700	400	700
5-163-309.00	COMMUNICATION/PHOTO EQUIP	179	-	-	-	-	-	-	-	-
5-163-310.00	LAND/GROUNDS	1,255	156	670	1,754	32	500	500	50	500
5-163-311.00	UTILITY PLANTS	151,314	126,989	93,155	113,217	161,660	166,000	156,837	122,433	160,000
5-163-312.00	BUILDINGS/APPLIANCES	6,413	12,391	10,546	1,769	1,297	8,000	8,000	5,451	5,000
5-163-350.00	OTHER MAINTENANCE	19	-	-	-	61	-	-	-	-
	SUBTOTAL MAINTENANCE	159,864	141,563	107,526	117,935	164,216	177,200	168,037	129,634	168,200
5-163-401.00	ELECTRICAL	194,094	194,843	177,440	169,773	177,334	180,004	180,004	200,285	204,291
5-163-402.00	AUDITS/CONSULTANTS FEES	39,784	3,834	46,024	19,625	51,611	39,719	39,719	96,669	148,050
5-163-402.15	STATE FEES	18,459	18,309	18,459	19,725	18,459	20,000	20,000	18,459	20,000
5-163-403.00	TELEPHONE	2,150	2,144	1,840	1,270	1,159	2,115	2,115	1,158	1,158
5-163-404.00	GAS	-	-	-	-	-	-	-	-	-
5-163-405.50	DRAINAGE CHARGE	-	-	-	113	135	135	135	135	135
5-163-406.50	GARBAGE	584	593	607	411	-	-	-	-	-
5-163-406.60	TRNSF STATION/LANDFILL FEE	484	88	98	98	156	100	100	160	160
5-163-408.00	RENTAL & LEASES	18,188	6,102	210	620	3,053	1,500	8,435	9,595	3,780
5-163-408.10	RENTALS/LEASES-FLEET	1,020	1,485	1,668	550	38	-	278	653	250
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	181	-	-	409	339	-	-	93	200
5-163-424.00	SERVICE CONTRACTS	4,300	6,271	7,164	8,424	12,346	10,200	10,200	10,986	8,600
5-163-425.00	LABORATORY TEST FEES	7,762	13,557	16,789	13,433	13,137	10,380	10,380	17,274	17,000
5-163-450.00	OTHER SERVICES	1,904	6,192	3,151	4,855	930	1,000	1,000	1,000	534
	SUBTOTAL SERVICES	288,909	253,418	273,447	239,306	278,695	265,153	272,366	356,467	404,158
5-163-702.00	BUILDINGS	-	-	-	-	-	14,000	8,858	-	-
5-163-710.00	MACHINERY/EQUIPMENT	37,432	8,650	45,346	2,130	-	15,200	17,150	17,650	3,050
5-163-712.00	OFFICE FURNITURE/EQUIPMENT	219	-	-	-	-	2,700	2,700	-	-
5-163-713.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-163-714.00	RADIOS/RADAR/CAMERAS	900	-	-	842	573	1,000	1,000	1,000	1,000
5-163-714.10	SCADA COMMUNICATIONS	3,006	-	-	-	270	-	-	-	-
5-163-715.00	OTHER CAPITAL	-	21,560	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	41,556	30,210	45,346	2,972	843	32,900	29,708	18,650	4,050

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 163 - WATER TREATMENT DEPARTMENT

5-163-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-163-805.00	UTILITY PLANTS	58,399	373,820	-	-	-	-	-	-	-
5-163-810.00	MACHINERY/EQUIPMENT	23,250	40,465	48,850	-	-	-	-	-	18,000
5-163-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	77,058	-	28,257	33,399	33,399	-
5-163-814.10	SCADA/COMMUNICATIONS	-	-	-	-	-	-	-	-	57,200
5-163-815.00	OTHER CAPITAL	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	81,649	414,285	48,850	77,058	-	28,257	33,399	33,399	75,200
5-163-901.00	LIAB/CASUALTY INSURANCE	2,361	2,622	4,882	4,588	4,422	4,750	4,750	4,539	4,766
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	6,951	7,431	7,510	7,006	6,369	10,525	10,525	7,400	8,000
5-163-908.10	MILEAGE	1,203	1,218	336	1,114	376	2,000	2,000	200	500
5-163-949.00	UNEMPLOYMENT BENEFITS	-	-	-	131	-	-	-	-	-
5-163-950.00	OTHER SUNDRY	94	94	94	36	-	-	-	-	-
	SUBTOTAL SUNDRIES	10,609	11,365	12,822	12,876	11,166	17,275	17,275	12,139	13,266
	TOTAL EXPENDITURES	1,424,179	1,664,908	1,356,179	1,295,452	1,415,167	1,578,571	1,578,571	1,725,813	1,994,393
	ACCUAL ADJUSTMENT	788	(3,254)	(229)	(7,876)	(4,733)	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	1,424,967	1,661,654	1,355,949	1,287,576	1,410,434	1,578,571	1,578,571	1,725,813	1,994,393

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-164-101.00	SALARIES & WAGES	157,186	157,684	158,474	219,398	225,925	263,674	263,674	184,926	240,584
5-164-102.00	OVERTIME PAY	14,303	14,378	16,295	14,985	12,795	11,500	11,500	13,711	11,500
5-164-103.00	OASDI/MEDICARE	13,707	13,358	13,651	13,722	21,293	22,654	22,654	15,525	20,816
5-164-103.02	MATCHING RETIREMENT	16,472	19,079	18,655	25,202	28,288	45,142	45,142	33,814	46,224
5-164-105.00	LONGEVITY PAY	2,605	3,050	3,222	3,728	4,097	4,668	4,668	3,049	3,660
5-164-105.01	EDUCATION/MISCELLANEOUS	-	-	-	3,973	6,017	6,000	6,000	4,780	6,000
5-164-105.03	STANDBY	10,905	9,363	9,912	9,658	9,466	10,000	10,000	9,711	10,000
5-164-106.00	MEDICAL INSURANCE	36,661	41,618	40,088	46,002	44,005	49,363	49,363	29,272	56,661
5-164-106.01	LIFE INSURANCE	662	640	592	837	829	1,020	1,020	635	856
5-164-106.02	LONG TERM DISABILITY	366	355	328	464	459	561	561	352	568
5-164-107.00	WORKERS' COMPENSATION	5,815	4,564	4,832	4,531	4,947	3,170	3,170	4,480	4,494
5-164-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	6,660	6,660	-	-
5-164-118.00	ACCRUED COMP TIME	3,217	4,699	2,767	8,399	(5,177)	-	-	-	-
	SUBTOTAL SALARIES	261,899	268,788	268,814	350,898	352,944	424,412	424,412	300,255	401,363
5-164-201.00	CHEMICALS	-	-	-	-	-	-	-	-	-
5-164-202.00	FUEL	8,903	13,517	11,478	9,259	10,198	10,000	10,000	15,528	16,000
5-164-203.00	TOOLS/SMALL EQUIPMENT	2,064	1,856	2,101	3,604	2,431	3,916	3,916	3,916	3,000
5-164-204.00	POSTAGE & FREIGHT	18	299	2,398	129	-	450	450	100	450
5-164-205.00	OFFICE SUPPLIES	93	-	460	25	9	800	800	500	500
5-164-206.00	EMPLOYEE RELATIONS	649	651	536	880	395	775	775	775	800
5-164-207.00	REPRODUCTION & PRINTING	88	183	424	206	732	750	750	1,102	800
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,702	3,535	4,325	3,670	5,563	5,135	5,135	4,488	6,325
5-164-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-164-210.00	BOTANICAL & AGRICULTURAL	147	45	67	116	54	120	120	204	120
5-164-211.00	CLEANING AND JANITORIAL	847	808	1,105	1,181	730	1,300	1,300	1,036	1,300
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	1,382	44	1,531	379	7,400	7,400	6,057	1,300
5-164-213.00	COMMUNICATIONS EQUIPMENT	-	278	-	-	-	300	300	381	-
5-164-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-164-221.00	SAFETY/FIRST AID SUPPLIES	360	1,263	1,056	477	779	1,200	1,200	1,000	1,200
5-164-223.00	SMALL APPLIANCES	-	70	100	-	-	-	-	-	-
5-164-250.00	OTHER SUPPLIES	1,508	1,368	1,546	1,782	2,296	1,800	1,800	2,250	1,800
	SUBTOTAL SUPPLIES	17,380	25,256	25,641	22,860	23,567	33,946	33,946	37,337	33,595

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

5-164-301.00	UTILITY LINES	53,056	53,487	44,257	56,164	51,121	56,000	56,000	53,421	66,000
5-164-303.00	VEHICLES/LARGE EQUIPMENT	4,225	3,046	3,727	3,249	3,210	3,500	3,500	16,000	4,500
5-164-304.00	MACHINERY/EQUIPMENT	2,015	2,226	2,029	4,546	1,265	3,560	3,560	1,100	3,560
5-164-308.00	METERS	-	-	-	-	-	-	-	-	-
5-164-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	-
5-164-310.00	LAND/GROUNDS	-	-	-	-	1,588	-	-	-	-
5-164-312.00	BUILDINGS/APPLIANCES	1,021	308	679	-	-	250	250	500	300
5-164-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-
5-164-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-164-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	60,318	59,067	50,692	63,960	57,185	63,310	63,310	71,021	74,360
5-164-401.00	ELECTRICAL	3,667	4,065	4,033	3,687	4,246	4,319	4,319	4,338	4,500
5-164-402.00	AUDITS/CONSULTANTS FEES	-	-	6,212	788	7,694	6,000	6,000	6,356	6,000
5-164-402.15	STATE FEES	-	-	-	2,500	-	-	-	-	-
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	-	-	-	-	-	-	-	-	-
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	-	-	-	42,924	45,000	45,000	42,680	-
5-164-402.80	SPECIAL SERVICES-HYDRANT SURV	16,722	16,740	21,240	21,578	-	-	-	-	-
5-164-403.00	TELEPHONE	779	1,106	1,572	1,343	1,159	2,115	2,115	1,158	1,158
5-164-404.00	GAS	784	1,137	1,319	908	1,213	1,092	1,092	1,522	1,522
5-164-405.00	WATER	247	249	231	225	222	237	237	246	246
5-164-405.50	DRAINAGE CHARGE	-	-	-	458	611	611	611	611	611
5-164-406.00	SEWER	293	295	263	234	229	256	256	221	221
5-164-406.50	GARBAGE	584	593	607	411	-	-	-	-	-
5-164-406.60	TRNSF STATION/LANDFILL FEE	39	248	59	-	13	100	100	125	125
5-164-408.00	RENTAL & LEASES	-	-	-	-	-	-	-	-	-
5-164-408.10	RENTALS/LEASES-FLEET	11,120	22,613	18,650	17,663	12,933	18,000	18,000	10,490	18,000
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	-	-	-	-	-	-
5-164-422.00	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
5-164-424.00	SERVICE CONTRACTS	492	497	554	292	1,296	4,425	4,425	1,378	1,500
5-164-450.00	OTHER SERVICES	213	329	220	314	103	550	550	-	550
	SUBTOTAL SERVICES	34,939	47,871	54,958	50,400	72,641	82,705	82,705	69,125	34,433

CITY OF BRENHAM

FY23 BUDGET (BUDGETARY BASIS)

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

5-164-702.00	BUILDINGS	1,464	-	-	-	-	-	-	-	-
5-164-704.00	UTILITY LINES	-	-	-	-	-	-	-	-	-
5-164-704.10	UTILITY LINES - CONTINGENCY	-	-	-	-	-	-	-	-	-
5-164-704.30	FIRE HYDRANT INSTALLATION	-	-	-	-	-	-	-	-	-
5-164-708.00	METERS	33,567	18,004	19,795	32,740	69,787	35,000	35,000	67,141	67,141
5-164-708.10	NEW SVC INSTALL	7,654	7,733	10,121	14,570	19,689	15,000	15,000	44,441	44,441
5-164-710.00	MACHINERY/EQUIPMENT	15,758	4,333	17,265	1,872	5,890	9,935	9,935	8,350	5,500
5-164-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-164-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-	-	-	-	-
5-164-715.00	OTHER CAPITAL	-	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	58,443	30,070	47,181	49,181	95,366	59,935	59,935	119,932	117,082
5-164-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-164-804.00	UTILITY LINES	13,253	30,747	-	8,653	163,613	68,037	68,037	65,876	82,621
5-164-804.10	UTILITY LINE-CONTINGENCY	37,318	38,443	532,785	48,192	11,707	36,200	36,200	1,980	33,904
5-164-804.20	UTILITY LINES-CONTRACTORS	-	-	-	-	76,991	39,434	39,434	-	-
5-164-808.00	METERS	40,250	39,571	35,125	28,927	46,918	42,000	42,000	67,391	43,680
5-164-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-164-808.10	SVC INSTALL	34,484	18,143	42,769	25,058	32,738	30,418	30,418	27,434	31,635
5-164-810.00	MACHINERY/EQUIPMENT	-	-	-	73,400	-	-	-	-	-
5-164-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-164-813.00	VEHICLES/LARGE EQUIPMENT	47,464	-	-	-	-	95,767	95,767	-	137,600
	SUBTOTAL CAPITAL	172,768	126,905	610,679	184,231	331,968	311,856	311,856	162,681	329,440
5-164-901.00	LIAB/CASUALTY INSURANCE	1,596	1,921	2,500	2,107	2,229	2,300	2,300	2,294	2,410
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,926	4,832	3,967	7,264	2,375	5,373	5,373	2,767	6,000
5-164-908.10	MILEAGE	-	368	136	-	-	1,200	1,200	-	1,200
5-164-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	-	-	-	-
5-164-950.00	OTHER SUNDRY	-	-	-	-	-	-	-	-	-
	SUBTOTAL SUNDRIES	4,522	7,121	6,604	9,371	4,603	8,873	8,873	5,061	9,610
	TOTAL EXPENDITURES	610,270	565,078	1,064,568	730,901	938,274	985,037	985,037	765,411	999,883
	ACCRUAL ADJUSTMENT	(3,217)	(4,699)	(2,767)	(8,399)	5,177	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	607,053	560,379	1,061,802	722,501	943,451	985,037	985,037	765,411	999,883

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

		5-YEAR HISTORY					FY22 BUDGET		TRANSFERS (IN)/OUT	
<i>IN \$</i>		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
6-000-601.00	INTERFUND TRNF-GENERAL	369,223	401,921	430,645	353,537	344,265	292,380	292,380	280,460	292,380
6-000-601.14	INTERFUND TRNF-'94 GOB D/S	-	-	-	-	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	207,619	237,393	219,427	226,598	236,951	259,682	259,682	242,957	270,368
6-000-602.02	INTERFUND TRNSF-'01 CAP PROJ	-	-	-	-	-	-	-	-	-
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-	-	-	-	-
6-000-602.20	INTERFUND TRNF-FLEET	-	-	-	-	-	-	-	-	-
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJCT	-	-	-	-	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	-	-	-	-	-	-	-	-	-
6-000-605.00	INTERFUND TRNSF-SEWER FUND	-	-	-	-	-	-	-	-	-
6-000-606.00	INTERFUND TRNF-SANITATION	-	-	-	-	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(15,200)	-	-	-	-	-	-	-	(19,079)
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-	-	-	-	-
	TOTAL NET TRANSFERS	561,642	639,314	650,072	580,135	581,216	552,062	552,062	523,417	543,669

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 105 - WASTEWATER FUND FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
OPERATING REVENUES									
CHARGES FOR SERVICES	3,788,837	3,966,833	3,906,552	3,678,658	3,892,696	3,951,112	3,951,112	3,948,748	3,981,631
TOTAL REVENUES	3,788,837	3,966,833	3,906,552	3,678,658	3,892,696	3,951,112	3,951,112	3,948,748	3,981,631
OPERATING EXPENDITURES									
SALARIES	432,828	530,568	519,471	569,963	705,047	816,255	816,255	641,386	848,988
SUPPLIES	166,648	165,284	170,304	170,517	187,056	218,232	230,982	239,496	266,232
MAINTENANCE	229,161	318,649	173,602	270,762	184,289	348,600	348,600	416,265	225,150
CONTRACTUAL SERVICES	555,520	629,703	682,902	615,262	673,434	742,024	742,424	764,657	775,971
CAPITAL OUTLAY (INSTEAD OF DEP)	162,013	173,802	114,165	329,759	32,298	182,695	169,545	152,173	81,041
GROSS REVENUE TAX	255,127	265,998	260,748	243,765	250,041	256,810	256,810	253,403	255,454
MISCELLANEOUS	27,631	36,492	40,499	40,985	48,990	51,958	51,958	49,254	53,898
TOTAL OPERATING EXPENDITURES	1,828,927	2,120,495	1,961,690	2,241,013	2,081,154	2,616,574	2,616,574	2,516,635	2,506,734
OPERATING INCOME (LOSS)	1,959,910	1,846,337	1,944,863	1,437,645	1,811,542	1,334,538	1,334,538	1,432,113	1,474,897
NONOPERATING REV (EXP)									
DEBT SERVICE:									
INTEREST & FISCAL CHARGES (ACCRUAL)	(196,117)	(170,733)	(149,688)	(140,004)	(113,479)	(132,434)	(132,434)	(104,237)	(138,334)
PRINCIPAL RETIREMENT (ACCRUAL)	(1,140,533)	(1,252,472)	(1,281,638)	(1,360,975)	(1,405,171)	(639,836)	(639,836)	(664,836)	(733,726)
ISSUANCE COSTS	-	(18,400)	-	(32,919)	-	(54,312)	(54,312)	(55,964)	-
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	14,718	25,262	30,278	10,367	1,045	24,500	24,500	354	130
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	-
MISCELLANEOUS, NET	22,512	17,604	139,226	19,925	13,534	10,288	10,288	8,609	2,468
TOTAL NONOPERATING REV (EXP)	(1,299,420)	(1,398,739)	(1,261,822)	(1,503,605)	(1,504,070)	(791,794)	(791,794)	(816,075)	(869,463)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS									
	660,489	447,599	683,041	(65,960)	307,472	542,744	542,744	616,039	605,435
TRANSFERS IN	6,000	-	-	-	-	-	-	-	9,012
TRANSFERS OUT	(345,925)	(382,732)	(484,514)	(345,999)	(345,746)	(392,476)	(392,476)	(373,153)	(398,260)
TOTAL TRANSFERS IN/(OUT)	(339,925)	(382,732)	(484,514)	(345,999)	(345,746)	(392,476)	(392,476)	(373,153)	(389,248)
CHANGE IN NET POSITION	320,564	64,867	198,527	(411,959)	(38,274)	150,268	150,268	242,886	216,187
CHANGE IN NET POSITION X CAPITAL	482,577	238,669	312,692	(82,200)	(5,976)	332,963	319,813	395,059	297,228

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 135 - WASTEWATER FUND CIP FINANCIAL STATEMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
OPERATING EXPENDITURES									
CAPITAL OUTLAY (INSTEAD OF DEP)	-	-	-	-	-	1,142,254	1,142,254	379,000	2,724,615
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	1,142,254	1,142,254	379,000	2,724,615
NONOPERATING REV (EXP)									
INTERGOVERNMENTAL	-	-	-	-	-	-	-	-	858,615
INVESTMENT INCOME	-	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REV (EXP)	-	-	-	-	-	-	-	-	858,615
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	-	-	(1,142,254)	(1,142,254)	(379,000)	(1,866,000)
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	-	-	-	-
CHANGE IN NET POSITION	-	-	-	-	-	(1,142,254)	(1,142,254)	(379,000)	(1,866,000)

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

WASTEWATER FUND REVENUES

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-533.00	GRANT REVENUE-FEMA	21,380	10,293	370,579	(10,293)	481,451	-	-	-	-
4-604.00	SEWER UTIL REVENUES	3,644,668	3,799,952	3,724,980	3,482,354	3,587,376	3,668,712	3,668,712	3,620,042	3,649,348
4-604.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-	-	-	-	-
4-618.00	CONNECT/TRANSFER FEE	-	-	-	-	-	-	-	-	-
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	36,000	3,689	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	1,790	165	3,134	54	266	2,000	2,000	278	300
4-655.00	LINE TAPS	12,352	18,822	12,329	12,365	21,735	25,000	25,000	30,885	33,600
4-665.00	RECLAIMED WATER SALES	8,075	9,405	11,492	11,198	6,164	11,000	11,000	4,952	6,236
4-675.00	SEWAGE ACCEPTED AT PLANT	109,033	125,424	107,944	149,055	253,793	220,000	220,000	274,872	269,947
4-678.00	CLASS A BIO SOLID SALES	16,200	14,175	13,350	19,425	22,800	25,000	25,000	18,675	22,800
4-690.00	MISCELLANEOUS UTIL REVENUE	4,034	3,798	4,215	4,032	4,198	4,400	4,400	4,045	4,400
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-	-	-	-	-
4-710.00	INTEREST EARNED	8,915	6,799	11,980	2,824	667	-	-	-	-
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	1,800	9,480	4,543	2,241	148	4,500	4,500	73	48
4-710.31	TEXSTAR INTEREST	4,002	16,113	26,007	9,587	525	20,000	20,000	280	82
4-720.00	INSURANCE PROCEEDS	10,957	866	100,851	2,049	1,745	-	-	4,932	-
4-770.00	RENTAL INCOME	-	-	-	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	925	261	1,350	5,543	5,993	5,500	5,500	3,677	2,468
4-790.50	AMORTIZED BOND PREMIUMS	23,713	10,429	10,740	12,208	6,808	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	6,112	16,400	37,025	8,812	-	4,788	4,788	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	4,518	77	-	-	5,796	-	-	-	-
	TOTAL REVENUES	3,878,474	4,042,459	4,476,519	3,715,143	4,399,466	3,990,900	3,990,900	3,962,710	3,989,229
	GRANT CAPITAL PROJECT ADJ	(21,380)	(10,293)	(370,579)	10,293	(481,451)	-	-	-	-
	BOND INT CAPITAL PROJECT ADJ	-	(7,130)	(12,252)	(4,285)	(295)	-	-	-	-
	AMORT BOND PREMIUM ADJ	(23,713)	(10,429)	(10,740)	(12,208)	(6,808)	-	-	-	-
	GAIN/LOSS NON-FULLY DEP ASSETS	-	-	-	3,522	-	-	-	-	-
	TOTAL REVENUES BUDGETARY BASIS	3,833,382	4,014,608	4,082,947	3,712,464	3,910,911	3,990,900	3,990,900	3,962,710	3,989,229

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 135 WASTEWATER BOND/GRANT FUND REVENUES

<i>IN \$</i>		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	-	-	-	-
4-733.00	GRANT REVENUE	-	-	-	-	-	-	-	-	858,615
	TOTAL REVENUES	-	-	-	-	-	-	-	-	858,615

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 105 DEPT 100 WASTEWATER FUND- NON-DEPT DIRECT EXPEND

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-	-	-	-	-
	SUBTOTAL SALARIES	-	-	-	-	-	-	-	-	-
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	-	-	-	-
5-100-421.00	BOND PAYING AGENT FEES	-	104	104	-	-	543	543	-	-
5-100-421.20	BOND ISSUANCE COSTS	-	18,400	-	32,919	-	54,312	54,312	55,964	-
	SUBTOTAL SERVICES	-	18,504	104	32,919	-	54,855	54,855	55,964	-
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	196,117	170,733	149,688	140,004	113,479	132,434	132,434	104,237	138,334
5-100-860.15	PRINCIPAL-DEBT SERVICE	1,140,533	1,252,472	1,281,638	1,360,975	1,405,171	639,836	639,836	664,836	733,726
5-100-860.50	TIELKE SETTLEMENT	-	-	-	-	-	-	-	-	-
	SUBTOTAL CAPITAL	1,336,650	1,423,204	1,431,326	1,500,979	1,518,650	772,270	772,270	769,073	872,060
5-100-904.00	GROSS REVENUE TAX	255,127	265,998	260,748	243,765	250,041	256,810	256,810	253,403	255,454
	SUBTOTAL SUNDRIES	255,127	265,998	260,748	243,765	250,041	256,810	256,810	253,403	255,454
	TOTAL EXPENDITURES	1,591,777	1,707,706	1,692,178	1,777,662	1,768,691	1,083,935	1,083,935	1,078,440	1,127,515

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

FUND 135 WASTEWATER BOND/GRANT DEPT 100 - NON-DEPT DIRECT EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-100-804.20	UTILITY LINES-CONTRACTORS	-	-	-	-	-	-	107,900	575,000
5-100-805.00	UTILITY PLANTS	-	-	-	-	-	-	-	-
5-100-806.00	TANKS/LIFT STATIONS	-	-	-	-	-	-	271,100	2,149,615
5-100-813.65	VEHICLES/LARGE EQUIP-DEPT 165	-	-	-	-	-	-	-	224,994
5-100-813.66	VEHICLES/LARGE EQUIP-DEPT 166	-	-	-	-	-	-	-	241,885
	SUBTOTAL CAPITAL	-	-	-	-	-	-	379,000	3,191,494
	TOTAL EXPENDITURES	-	-	-	-	-	-	379,000	3,191,494
	PROJECTS								
		FUNDING SOURCE			TOTAL FUNDS		FY22 BUDGET ORIGINAL AMENDED	FY22 RAE	FY23 BUDGET (O)
	65C-53C RALSTON CREEK CROSSING	22 COS			129,000	64,454	64,454	32,000	144,000
	65C-54C STONE HOLLOW FORCE MAIN	22 COS			484,000	241,749	241,749	75,900	431,000
	66C-15C INDUSTRIAL BLVD LIFT STATION	22 COS			608,000	303,935	303,935	117,000	557,000
	66C-54C STONE HOLLOW LIFT STATION	22 COS			983,000	491,249	491,249	154,100	1,002,000
	SEWER MAIN HWY 290	22 COS			41,000	40,867	40,867	-	-
		CONSTRUCTION BID SAVINGS			-	-	-	-	(268,000)
	SUBTOTAL FY22 CO PROJECTS				2,245,000	1,142,254	1,142,254	379,000	1,866,000
	REHAB OLD PLANT	ARPA GRANT			917,000	-	-	-	137,515
	2ND POWER FEED TO PLANT	ARPA GRANT			97,000	-	-	-	97,000
	HENDERSON LIFT STATION GENERATOR	ARPA GRANT			172,000	-	-	-	172,000
	BLOWER REHAB W/VFD UPGRADES	ARPA GRANT			312,000	-	-	-	312,000
	UV LIGHT SYSTEM	ARPA GRANT			934,000	-	-	-	140,100
	SUBTOTAL ARPA GRANT PROJECTS				2,432,000	-	-	-	858,615
	TOTAL BOND AND GRANT PROJECTS				4,677,000	1,142,254	1,142,254	379,000	2,724,615

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 110 - WASTEWATER FUND NON-DEPT MISC EXPEND

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	7,315	4,909	6,891	3,514	3,636	5,000	5,000	5,000	5,000
5-110-905.00	DEPRECIATION	-	-	-	-	-	-	-	-	-
5-110-905.50	AMORTIZED BOND COSTS	-	-	-	-	-	-	-	-	-
5-110-905.53	AMORTIZED BOND DISCOUNT	-	-	-	-	-	-	-	-	-
5-110-905.55	AMORTIZED CHARGES	-	-	-	-	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	1,786	2,221	(1,683)	658	2,088	2,000	2,000	1,722	2,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	1,345	-	-	-	-
	SUBTOTAL SUNDRIES	9,101	7,130	5,208	4,171	7,069	7,000	7,000	6,722	7,000
	TOTAL EXPENDITURES	9,101	7,130	5,208	4,171	7,069	7,000	7,000	6,722	7,000
	RECLASS 903.00 TO REVENUE CONTRA	(7,315)	(4,909)	(6,891)	(3,514)	(3,636)	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL EXPENDITURES AFTER RECLASS	1,786	2,221	(1,683)	658	3,433	2,000	2,000	1,722	2,000

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 165 - WASTEWATER CONSTRUCTION

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-165-101.00	SALARIES & WAGES	62,208	105,628	104,167	156,601	157,987	188,526	188,526	150,128	166,462
5-165-102.00	OVERTIME PAY	4,763	9,705	10,863	9,990	8,453	7,500	7,500	6,300	7,500
5-165-103.00	OASDI/MEDICARE	5,286	9,324	9,321	13,192	11,480	15,564	15,564	12,791	13,790
5-165-103.02	MATCHING RETIREMENT	6,171	11,594	12,392	17,566	16,395	32,534	32,534	26,600	30,612
5-165-105.00	LONGEVITY PAY	65	5	-	-	1	-	-	1	-
5-165-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	-	-	-	-	-
5-165-105.03	STANDBY	3,820	6,397	6,608	6,439	6,310	7,200	7,200	6,477	6,000
5-165-106.00	MEDICAL INSURANCE	12,492	25,416	25,771	32,699	29,621	34,658	34,658	24,767	38,726
5-165-106.01	LIFE INSURANCE	221	381	364	585	574	736	736	556	566
5-165-106.02	LONG TERM DISABILITY	121	211	202	324	320	405	405	307	376
5-165-107.00	WORKERS' COMPENSATION	1,461	2,891	3,126	2,903	3,134	2,112	2,112	2,371	2,853
5-165-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	4,791	4,791	-	-
5-165-118.00	ACCRUED COMP TIME	511	(1,325)	-	-	-	-	-	-	-
	SUBTOTAL SALARIES	97,118	170,227	172,815	240,299	234,276	294,026	294,026	230,297	266,884
5-165-201.00	CHEMICALS	-	-	-	-	-	-	-	-	-
5-165-202.00	FUEL	6,207	6,880	7,268	6,692	9,949	7,200	7,200	10,926	13,622
5-165-203.00	TOOLS/SMALL EQUIPMENT	857	986	1,321	3,248	3,193	3,944	3,944	1,519	3,000
5-165-204.00	POSTAGE & FREIGHT	20	30	-	92	63	100	100	88	100
5-165-205.00	OFFICE SUPPLIES	-	-	-	-	-	-	-	15	50
5-165-206.00	EMPLOYEE RELATIONS	168	325	247	188	47	360	360	158	360
5-165-207.00	REPRODUCTION & PRINTING	34	-	45	-	-	250	250	69	250
5-165-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,376	3,049	3,444	2,872	2,188	2,426	2,426	3,066	4,500
5-165-209.00	EDUCATIONAL	-	-	-	-	-	-	-	-	-
5-165-210.00	BOTANICAL & AGRICULTURAL	68	144	62	163	49	120	120	110	120
5-165-211.00	CLEANING AND JANITORIAL	388	488	440	649	502	400	400	415	400
5-165-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	-	-	3,800	3,800	2,745	200
5-165-213.00	COMMUNICATIONS EQUIPMENT	-	119	65	58	-	300	300	-	-
5-165-218.00	PHOTOGRAPHY	-	-	-	-	-	-	-	-	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	72	1,420	791	404	499	1,200	1,200	204	1,200
5-165-223.00	SMALL APPLIANCES	-	-	-	-	-	-	-	-	-
5-165-250.00	OTHER SUPPLIES	1,321	508	648	1,206	738	1,200	1,200	1,892	1,200
	SUBTOTAL SUPPLIES	11,511	13,950	14,331	15,573	17,228	21,300	21,300	21,206	25,002

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 165 - WASTEWATER CONSTRUCTION

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-165-301.00	UTILITY LINES	21,836	32,483	32,865	29,041	25,525	30,000	30,000	39,194	40,000
5-165-303.00	VEHICLES/LARGE EQUIPMENT	11,332	16,349	12,594	14,630	18,037	12,000	12,000	21,964	20,000
5-165-304.00	MACHINERY/EQUIPMENT	3,779	1,669	1,059	1,109	908	1,100	1,100	947	1,100
5-165-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	-
5-165-310.00	LAND/GROUNDS	-	-	-	-	-	-	-	-	-
5-165-312.00	BUILDINGS/APPLIANCES	17	52	-	-	-	-	-	-	-
5-165-316.00	JANITORIAL	-	-	-	-	-	-	-	-	-
5-165-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	-	-	-
	SUBTOTAL MAINTENANCE	36,964	50,553	46,517	44,779	44,470	43,100	43,100	62,105	61,100
5-165-401.00	ELECTRICAL	-	-	-	-	-	-	-	-	-
5-165-402.00	AUDITS/CONSULTANTS FEES	-	-	6,212	788	8,100	6,000	6,000	3,418	4,000
5-165-402.15	STATE FEES	-	-	-	-	-	-	-	-	-
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	-	-	-	-	-	25,000	25,000	23,998	25,000
5-165-403.00	TELEPHONE	323	454	596	595	579	1,060	1,060	627	679
5-165-404.00	GAS	-	-	-	-	-	-	-	-	-
5-165-405.00	WATER	-	-	-	-	-	-	-	-	-
5-165-406.00	SEWER	-	-	-	-	-	-	-	-	-
5-165-406.50	GARBAGE	-	-	-	-	-	-	-	-	-
5-165-406.60	TRNSF STATION/LANDFILL FEE	53	230	94	122	351	400	400	400	400
5-165-408.00	RENTAL & LEASES	-	520	-	552	569	-	-	-	-
5-165-408.10	RENTALS/LEASES-FLEET	4,870	5,423	16,223	14,958	7,715	15,000	15,000	8,710	10,000
5-165-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	145	-	-	-	-	-
5-165-422.00	CONTRACT LABOR	-	-	-	-	-	-	-	-	-
5-165-424.00	SERVICE CONTRACTS	-	5	62	332	550	490	490	648	653
5-165-450.00	OTHER SERVICES	65	66	38	161	15	500	500	123	150
	SUBTOTAL SERVICES	5,312	6,698	23,224	17,653	17,879	48,450	48,450	37,923	40,882

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 165 - WASTEWATER CONSTRUCTION

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-165-702.00	BUILDINGS	-	-	-	-	-	-	-	-	
5-165-704.00	UTILITY LINES	-	-	-	-	-	-	-	-	
5-165-704.10	UTILITY LINES - CONTINGENCY	-	-	-	-	-	-	-	-	
5-165-708.10	NEW SVC INSTALL	1,319	3,778	4,660	5,116	6,933	5,000	5,000	9,820	10,000
5-165-710.00	MACHINERY/EQUIPMENT	2,050	12,699	3,988	10,311	2,458	7,987	7,987	7,987	2,000
5-165-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-165-714.00	RADIOS/RADAR/VIDEO/CAMERA	-	-	-	-	-	-	-	-	-
5-165-715.00	OTHER CAPITAL	-	-	-	-	-	-	-	-	-
	SUBTOTAL NONCAPITAL SUPPLIES	3,369	16,477	8,648	15,427	9,391	12,987	12,987	17,807	12,000
5-165-802.00	BUILDINGS	-	-	-	-	-	-	-	-	-
5-165-804.00	UTILITY LINES	73	3,809	-	-	2,353	5,773	5,773	11,081	40,976
5-165-804.10	UTILITY LINE-CONTINGENCY	8,581	37,769	102,312	10,314	-	30,000	30,000	10,000	31,200
5-165-804.20	UTILITY LINES-CONTRACTORS	24,900	-	-	146,723	19,727	-	-	-	-
5-165-808.01	AMR METERS	-	-	-	-	-	-	-	-	-
5-165-808.10	SVC INSTALL	7,986	10,740	11,853	6,699	10,218	8,524	8,524	10,855	8,865
5-165-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-165-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	-	-
5-165-813.00	VEHICLES/LARGE EQUIPMENT	70,574	121,483	-	88,966	-	125,248	125,248	120,237	-
	SUBTOTAL CAPITAL	112,113	173,802	114,165	252,701	32,298	169,545	169,545	152,173	81,041
5-165-901.00	LIAB/CASUALTY INSURANCE	3,048	3,743	4,040	3,952	4,265	4,400	4,400	4,276	4,490
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	875	2,087	4,604	1,760	2,470	3,508	3,508	1,469	3,508
5-165-908.10	MILEAGE	-	138	448	-	-	1,000	1,000	400	1,000
5-165-949.00	UNEMPLOYMENT BENEFITS	-	-	(284)	(60)	-	-	-	-	-
5-165-950.00	OTHER SUNDRY	-	-	-	-	-	-	-	-	-
	SUBTOTAL SUNDRIES	3,923	5,968	8,808	5,653	6,735	8,908	8,908	6,145	8,998
	TOTAL EXPENDITURES	270,310	437,673	388,507	592,085	362,277	598,316	598,316	527,657	495,907
	ACCRUAL ADJUSTMENT	(511)	1,325	-	-	-	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	269,800	438,998	388,507	592,085	362,277	598,316	598,316	527,657	495,907

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 166 - WASTEWATER TREATMENT

IN \$		5-YEAR HISTORY					FY22 BUDGET		FY22	FY23
		FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)
5-166-101.00	SALARIES & WAGES	209,194	220,399	208,812	209,770	307,404	325,311	325,311	240,239	353,135
5-166-102.00	OVERTIME PAY	7,787	7,280	9,358	14,681	21,302	8,000	8,000	28,684	20,000
5-166-103.00	OASDI/MEDICARE	17,025	17,822	17,183	17,421	26,612	27,211	27,211	18,896	30,374
5-166-103.02	MATCHING RETIREMENT	20,987	25,145	23,983	23,909	36,565	54,598	54,598	43,828	67,413
5-166-105.00	LONGEVITY PAY	3,165	3,453	3,438	4,291	5,963	4,300	4,300	4,213	4,680
5-166-105.01	EDUCATION/MISCELLANEOUS	6,000	6,231	6,017	6,033	6,017	6,000	6,000	7,549	12,000
5-166-105.03	STANDBY	10,870	10,493	10,320	5,815	8,999	11,000	11,000	7,386	6,500
5-166-106.00	MEDICAL INSURANCE	54,664	62,196	61,745	42,619	51,223	71,651	71,651	53,435	80,927
5-166-106.01	LIFE INSURANCE	815	875	844	894	1,123	1,265	1,265	941	1,248
5-166-106.02	LONG TERM DISABILITY	450	485	469	497	624	699	699	522	828
5-166-107.00	WORKERS' COMPENSATION	5,262	4,639	4,488	3,735	4,941	4,003	4,003	5,396	4,998
5-166-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	8,191	8,191	0	0
5-166-118.00	ACCRUED COMP TIME	(257)	2,576	1,838	11,480	(6,253)	0	0	0	0
	SUBTOTAL SALARIES	335,964	361,593	348,494	341,145	464,518	522,229	522,229	411,089	582,104
5-166-201.00	CHEMICALS	109,451	103,162	110,582	112,231	131,481	120,000	120,000	142,000	150,000
5-166-202.00	FUEL	8,542	9,097	10,423	8,593	10,908	9,200	9,200	18,903	19,000
5-166-203.00	TOOLS/SMALL EQUIPMENT	1,149	1,179	657	1,603	1,736	2,800	2,800	2,048	2,000
5-166-204.00	POSTAGE & FREIGHT	327	370	402	503	304	1,000	1,000	526	1,200
5-166-205.00	OFFICE SUPPLIES	16	121	68	68	107	200	200	76	300
5-166-206.00	EMPLOYEE RELATIONS	310	275	390	258	240	600	600	609	750
5-166-207.00	REPRODUCTION & PRINTING	1,162	877	696	922	3,540	4,000	4,000	3,983	5,000
5-166-208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,370	2,442	2,768	2,473	3,927	4,000	4,000	3,432	4,000
5-166-209.00	EDUCATIONAL	-	-	-	-	-	0	0	0	0
5-166-210.00	BOTANICAL & AGRICULTURAL	158	223	112	45	24	200	200	100	200
5-166-211.00	CLEANING AND JANITORIAL	865	746	1,301	1,098	1,015	1,315	1,315	968	1,800
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	652	1,413	603	2,285	606	200	200	100	1,800
5-166-213.00	COMMUNICATIONS EQUIPMENT	-	110	-	-	192	800	800	548	850
5-166-218.00	PHOTOGRAPHY	-	-	-	-	-	0	0	0	0
5-166-220.00	LAB SUPPLIES	8,345	2,872	3,058	5,236	2,518	5,000	5,000	1,984	7,000
5-166-221.00	SAFETY/FIRST AID SUPPLIES	1,158	456	23	186	133	300	300	264	350
5-166-223.00	SMALL APPLIANCES	-	-	-	50	504	0	0	0	0
5-166-250.00	OTHER SUPPLIES	934	1,854	661	1,181	1,022	2,000	2,000	1,264	2,500
	SUBTOTAL SUPPLIES	136,438	125,199	131,745	136,732	158,257	151,615	151,615	176,803	196,750
5-166-303.00	VEHICLES/LARGE EQUIPMENT	16,653	5,241	1,296	2,958	6,892	5,300	5,300	5,849	7,500

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 166 - WASTEWATER TREATMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-166-304.00	MACHINERY/EQUIPMENT	1,199	151	1,035	643	555	700	700	345	800
5-166-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	0	0	0	0
5-166-310.00	LAND/GROUNDS	1,062	-	-	-	-	0	0	0	0
5-166-311.00	UTILITY PLANTS	67,261	190,586	70,026	169,973	49,527	250,000	181,390	207,000	75,000
5-166-312.00	BUILDINGS/APPLIANCES	961	406	283	554	216	500	500	687	750
5-166-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	-	-	0	0	0	0
5-166-322.00	LIFT STATION MAINTENANCE	98,199	71,712	54,444	51,854	82,579	49,000	117,610	140,279	80,000
5-166-322.10	PRE-TREATMENT/FLOWMETER	6,862	-	-	-	51	0	0	0	0
5-166-350.00	OTHER MAINTENANCE	-	-	-	-	-	0	0	0	0
	SUBTOTAL MAINTENANCE	192,196	268,096	127,084	225,983	139,819	305,500	305,500	354,160	164,050
5-166-401.00	ELECTRICAL	471,565	522,322	549,120	492,368	531,058	568,690	568,690	629,930	635,000
5-166-402.00	AUDITS/CONSULTANTS FEES	7,695	20,610	22,857	8,960	35,024	30,000	30,000	3,701	4,000
5-166-402.15	STATE FEES	20,849	20,849	22,864	20,849	20,983	22,000	22,000	20,952	22,000
5-166-403.00	TELEPHONE	1,532	1,634	1,652	1,654	1,631	1,650	1,650	1,623	1,640
5-166-404.00	GAS	-	-	-	-	436	816	816	815	1,200
5-166-405.00	WATER	827	827	834	878	921	880	880	934	1,100
5-166-405.50	DRAINAGE CHARGE	-	-	-	1,568	1,853	1,895	1,895	1,850	1,850
5-166-406.60	DISPOSAL FEES	-	-	-	2,902	6,100	5,000	5,000	5,476	5,500
5-166-407.00	LEGAL NOTICES	-	-	-	-	-	0	0	0	0
5-166-408.10	RENTALS/LEASES-FLEET	-	338	113	2,503	440	500	500	1,688	1,800
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	65	-	721	581	-	600	600	93	600
5-166-424.00	SERVICE CONTRACTS	6,810	9,833	12,088	7,506	9,996	11,000	11,000	9,959	10,000
5-166-425.00	LABORATORY TEST FEES	40,648	46,313	49,297	57,171	46,670	50,000	50,000	49,307	50,000
5-166-450.00	OTHER SERVICES	218	177	30	669	444	400	400	408	400
	SUBTOTAL SERVICES	550,208	622,901	659,574	597,609	655,555	693,431	693,431	726,734	735,089

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

DEPT 166 - WASTEWATER TREATMENT

IN \$	5-YEAR HISTORY					FY22 BUDGET		FY22	FY23	
	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	RAE	BUDGET (O)	
5-166-702.00	BUILDINGS/BUILDING IMPROVEMENT	-	-	-	-	-	0	0	0	0
5-166-705.00	UTILITY PLANTS-NON CAPITAL	-	-	-	-	-	0	0	0	0
5-166-706.00	TANKS/LIFT STATIONS	-	-	-	-	-	31,930	31,930	10,450	21,480
5-166-710.00	MACHINERY/EQUIPMENT	8,213	7,967	14,598	-	-	0	0	0	11,000
5-166-713.00	VEHICLES/LARGE EQUIPMENT	6,000	-	-	-	-	0	0	0	0
5-166-714.00	RADIOS/RADAR/VIDEO CAMERAS	1,117	-	-	-	2,180	0	0	0	0
5-166-714.10	SCADA COMMUNICATIONS	-	1,692	984	2,786	-	0	0	0	0
5-166-715.00	OTHER CAPITAL	-	-	-	-	-	13,150	13,150	13,229	0
	SUBTOTAL NONCAPITAL SUPPLIES	15,330	9,659	15,581	2,786	2,180	45,080	45,080	23,679	32,480
5-166-802.00	BUILDINGS	-	-	-	-	-	0	0	0	0
5-166-805.00	UTILITY PLANTS	49,900	-	-	-	-	0	0	0	0
5-166-806.00	TANKS/ LIFT STATIONS	-	-	-	-	-	0	0	0	0
5-166-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	0	0	0	0
5-166-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	77,058	-	0	0	0	0
5-166-814.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-	0	0	0	0
5-166-814.10	SCADA/COMMUNICATIONS	-	-	-	-	-	0	0	0	0
	SUBTOTAL CAPITAL	49,900	0	0	77,058	0	0	0	0	0
5-166-901.00	LIAB/CASUALTY INSURANCE	20,209	20,514	31,690	33,951	35,908	37,050	37,050	38,613	38,900
5-166-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,712	6,307	1,684	572	2,548	3,000	3,000	2,216	3,000
5-166-908.10	MILEAGE	-	1,482	-	152	365	1,000	1,000	558	1,000
5-166-949.00	UNEMPLOYMENT BENEFITS	-	-	-	-	-	0	0	0	0
5-166-950.00	OTHER SUNDRY	-	-	-	-	-	0	0	0	0
	SUBTOTAL SUNDRIES	21,922	28,303	33,374	34,675	38,822	41,050	41,050	41,388	42,900
	TOTAL EXPENDITURES	1,301,958	1,415,751	1,315,852	1,415,986	1,459,150	1,758,905	1,758,905	1,733,853	1,753,373
	ACCRUAL ADJUSTMENT	257	(2,576)	(1,838)	(11,480)	6,253	-	-	-	-
	TOTAL EXPENDITURES BUDGETARY BASIS	1,302,215	1,413,175	1,314,014	1,404,506	1,465,403	1,758,905	1,758,905	1,733,853	1,753,373

CITY OF BRENHAM
FY23 BUDGET (BUDGETARY BASIS)

		5-YEAR HISTORY					FY22 BUDGET		TRANSFERS (IN)/OUT	
IN \$	(IN)/OUT	FY17	FY18	FY19	FY20	FY21	ORIGINAL	AMENDED	FY22 RAE	FY23 BUDGET (O)
6-000-601.00	INTERFUND TRNF-GENERAL	233,544	254,236	272,427	223,345	217,488	251,914	251,914	241,644	251,914
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	112,381	128,496	118,771	122,654	128,258	140,562	140,562	131,509	146,346
6-000-602.04	INTERFUND TRNSF-BBC TCF GRT	-	-	-	-	-	-	-	-	-
6-000-602.08	INTERFD TRNSF-2002 CAPITAL PRJ	-	-	-	-	-	-	-	-	-
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-	-	-	-	-
6-000-602.20	INTERFUND TRNF-FLEET	-	-	-	-	-	-	-	-	-
6-000-602.32	INTERFUND TRNSF-DONATIONS	-	-	-	-	-	-	-	-	-
6-000-602.38	INTERFUND TRNSF-HEN PK LS GRNT	-	-	-	-	-	-	-	-	-
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJCT	-	-	-	-	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	-	-	-	-	-	-	-	-	-
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	93,316	-	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(6,000)	-	-	-	-	-	-	-	(9,012)
6-000-683.00	OTHER SOURCE-BOND PROCEEDS	-	-	-	-	-	-	-	-	-
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS (IN)/OUT	339,925	382,732	484,514	345,999	345,746	392,476	392,476	373,153	389,248



Other Governmental Funds

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
REVENUES						
4-521.10 AIRPORT GRANT REVENUES	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
4-529.00 AIRPORT REVENUES	\$ 109,159	\$ 106,301	\$ 106,301	\$ 111,495	\$ 105,000	-1.2%
NEW AIRPORT MERCHANDISE SALES	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0.0%
NEW AIRPORT FUEL SALES	\$ -	\$ -	\$ -	\$ -	\$ 805,000	0.0%
	\$ 159,159	\$ 156,301	\$ 156,301	\$ 161,495	\$ 975,000	523.8%
EXPENDITURES						
PERSONNEL						
5-148-101.00 SALARIES & WAGES	\$ -	\$ -	\$ 33,612	\$ 31,364	\$ 101,874	203.1%
5-148-102.00 OVERTIME PAY	\$ -	\$ -	\$ -	\$ -	\$ 2,500	0.0%
5-148-103.00 OASDI/MEDICARE	\$ -	\$ -	\$ 3,000	\$ 2,807	\$ 8,751	191.7%
5-148-103.02 MATCHING RETIREMENT	\$ -	\$ -	\$ 6,500	\$ 6,125	\$ 19,458	199.4%
5-148-105.00 LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ 120	0.0%
5-148-105.01 AUTO/CERT	\$ -	\$ -	\$ 3,200	\$ 3,000	\$ 9,900	209.4%
5-148-106.00 MEDICAL INSURANCE	\$ -	\$ -	\$ 5,500	\$ 5,248	\$ 18,061	228.4%
5-148-106.01 LIFE INSURANCE	\$ -	\$ -	\$ 130	\$ 115	\$ 359	176.0%
5-148-106.02 LONG TERM DISABILITY	\$ -	\$ -	\$ 90	\$ 77	\$ 239	165.6%
5-148-107.00 WORKERS COMPENSATION	\$ -	\$ -	\$ 400	\$ 366	\$ 1,622	305.6%
TOTAL PERSONNEL	\$ -	\$ -	\$ 52,432	\$ 49,102	\$ 162,885	210.7%
SUPPLIES						
5-148-203.00 TOOLS/SMALL EQUIPMENT	\$ 48	\$ -	\$ -	\$ -	\$ 1,000	0.0%
5-148-204.00 POSTAGE	\$ 9	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
5-148-208.00 CLOTHING/PERSONAL PROTECTIVE EC	\$ -	\$ -	\$ -	\$ -	\$ 150	0.0%
5-148-209.00 EDUCATIONAL	\$ -	\$ -	\$ -	\$ -	\$ 600	0.0%
5-148-210.00 BOTANICAL & AGRICULTURAL	\$ 4,590	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	-100.0%
5-148-211.00 CLEANING AND JANITORIAL	\$ 412	\$ -	\$ -	\$ 100	\$ 150	0.0%
5-148-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ -	\$ 200	\$ 800	\$ -	\$ 339	-57.6%
5-148-221.00 SAFETY/FIRST AID SUPPLIES	\$ -	\$ 250	\$ 250	\$ 250	\$ 35	-86.0%
5-148-250.00 OTHER SUPPLIES	\$ 2,665	\$ 2,300	\$ 2,300	\$ 2,300	\$ 14,800	543.5%
TOTAL SUPPLIES	\$ 7,724	\$ 4,600	\$ 5,200	\$ 4,500	\$ 17,124	229.3%
MAINTENANCE						
5-148-304.00 MACHINERY/EQUIPMENT	\$ 334	\$ 250	\$ 250	\$ 250	\$ 4,000	1500.0%
5-148-306.00 OUTDOOR/STREET LIGHTING	\$ 4,691	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	-100.0%
5-148-309.00 COMMUNICATION/PHOTO EQUIP	\$ 911	\$ 400	\$ 400	\$ 8,069	\$ -	-100.0%
5-148-310.00 LAND/GROUNDS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	-100.0%
5-148-312.00 BUILDINGS/APPLIANCES	\$ 4,347	\$ 2,500	\$ 2,500	\$ 13,000	\$ 3,000	20.0%
5-148-350.00 OTHER MAINTENANCE	\$ 17,207	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	0.0%
TOTAL MAINTENANCE	\$ 27,490	\$ 11,650	\$ 11,650	\$ 34,819	\$ 12,000	3.0%
SERVICES						
5-148-401.00 ELECTRICAL	\$ 7,827	\$ 11,000	\$ 11,000	\$ 10,000	\$ 10,000	-9.1%
5-148-402.00 AUDITS/CONSULTANTS FEES	\$ 19,395	\$ 11,600	\$ 11,600	\$ 16,600	\$ -	-100.0%
5-148-403.00 TELEPHONE	\$ 4,156	\$ 5,000	\$ 5,000	\$ 4,200	\$ 4,200	-16.0%
5-148-405.00 WATER	\$ 3,297	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,300	10.0%
5-148-408.10 RENTALS/LEASES-FLEET	\$ -	\$ -	\$ -	\$ -	\$ 18,000	0.0%
5-148-415.00 JANITORIAL SERVICES	\$ 800	\$ -	\$ -	\$ 3,050	\$ 2,860	0.0%
5-148-424.00 SERVICE CONTRACTS	\$ 6,606	\$ 6,836	\$ 6,836	\$ 6,836	\$ 50,000	631.4%
5-148-450.00 OTHER SERVICES	\$ 1,600	\$ 5,400	\$ 5,400	\$ 5,000	\$ 500	-90.7%
TOTAL SERVICES	\$ 43,681	\$ 42,836	\$ 42,836	\$ 48,686	\$ 88,860	107.4%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
NON-CAPITAL ASSETS						
5-148-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ -	\$ 1,400	\$ 2,500	\$ 10,000	614.3%
TOTAL NON-CAPITAL ASSETS	\$ 35,409	\$ -	\$ 1,400	\$ 2,500	\$ 10,000	614.3%
CAPITAL						
5-148-815.00 OTHER CAPITAL OUTLAY	\$ 88,439	\$ -	\$ -	\$ 13,766	\$ 700,000	0.0%
TOTAL CAPITAL	\$ 88,439	\$ -	\$ -	\$ 13,766	\$ 700,000	0.0%
SUNDRIES						
5-148-901.00 LIAB/CASUALTY INSURANCE	\$ 4,447	\$ 4,600	\$ 4,600	\$ 5,641	\$ 6,374	38.6%
5-148-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 966	\$ 1,650	\$ 1,650	\$ 1,650	\$ 6,130	271.5%
5-148-908.10 MILEAGE	\$ 117	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-148-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ 130	\$ 600	\$ 600	\$ 600	\$ 600	0.0%
5-148-924.00 CONTINGENCY-RAMP GRANT EXP	\$ -	\$ 68,050	\$ 68,050	\$ 33,015	\$ 100,000	47.0%
5-148-950.00 OTHER SUNDRY	\$ 943	\$ 2,600	\$ 2,600	\$ 2,600	\$ 3,000	15.4%
TOTAL SUNDRIES	\$ 6,603	\$ 77,800	\$ 77,800	\$ 43,806	\$ 116,404	49.6%
TOTAL EXPENDITURES	\$ 209,346	\$ 136,886	\$ 191,318	\$ 197,179	\$ 1,107,273	478.8%
TRANSFERS						
TRANSFER OUT (GRANT FUND)	\$ -	\$ -	\$ -	\$ -		0.0%
TRANSFER IN (GENERAL FUND)	\$ -	\$ -	\$ -	\$ -	\$ 131,956	0.0%
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 131,956	0.0%
TOTAL AIRPORT	\$ (50,187)	\$ 19,415	\$ (35,017)	\$ (35,684)	\$ (317)	-99.1%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 234,168	\$ 5,742	\$ 5,742	\$ (9,917)	\$ 211,823	3589.0%
REVENUES						
4-518.00 RENTAL INCOME-BULLOCK BALLROOM	\$ 24,598	\$ 40,000	\$ 40,000	\$ 39,850	\$ 40,000	0.0%
4-518.10 RENTAL INCOME-THEATER	\$ 6,162	\$ 14,000	\$ 14,000	\$ 12,000	\$ 14,000	0.0%
4-518.20 RENTAL INCOME-MORRIS HALL	\$ 4,845	\$ -	\$ -	\$ 4,150	\$ 5,000	0.0%
4-518.40 RENTAL INCOME-MEETING RM #2	\$ 1,150	\$ -	\$ -	\$ -	\$ -	0.0%
4-519.00 CULTURAL ARTS REVENUE	\$ 88,415	\$ 180,000	\$ 180,000	\$ 250,000	\$ 275,000	52.8%
4-520.00 PROGRAMMING SPONSORSHIP REV	\$ 150	\$ -	\$ -	\$ 32,963	\$ 35,000	0.0%
4-522.00 ADV REVENUE-VISITORS GUIDE	\$ 44,945	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
4-529.20 DONATIONS	\$ 317	\$ 150	\$ 150	\$ 65	\$ 150	0.0%
4-531.00 VISITOR CENTER ITEM SALES	\$ 2,197	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	0.0%
4-590.00 MISCELLANEOUS REVENUES	\$ 1,536	\$ 498	\$ 498	\$ 485	\$ -	-100.0%
4-740.10 CONCESSION REVENUE	\$ 9,679	\$ 10,775	\$ 10,775	\$ 17,500	\$ 15,000	39.2%
4-740.15 CONCESSION REVENUE-BEER/WINE	\$ 4,644	\$ 10,000	\$ 10,000	\$ 12,500	\$ 15,000	50.0%
TOTAL REVENUES	\$ 188,638	\$ 287,823	\$ 287,823	\$ 401,913	\$ 431,550	49.9%
EXPENDITURES						
PERSONNEL						
5-100-101.00 SALARIES & WAGES	\$ 167,015	\$ 188,180	\$ 188,180	\$ 165,088	\$ 216,210	14.9%
5-100-102.00 OVERTIME PAY	\$ 686	\$ -	\$ -	\$ 600	\$ -	0.0%
5-100-103.00 OASDI/MEDICARE	\$ 13,565	\$ 14,442	\$ 14,442	\$ 13,147	\$ 16,627	15.1%
5-100-103.02 MATCHING RETIREMENT	\$ 14,202	\$ 23,731	\$ 23,731	\$ 20,457	\$ 31,096	31.0%
5-100-105.00 LONGEVITY PAY	\$ 286	\$ 370	\$ 370	\$ 405	\$ 780	110.8%
5-100-106.00 MEDICAL INSURANCE	\$ 16,308	\$ 22,614	\$ 22,614	\$ 19,202	\$ 36,122	59.7%
5-100-106.01 LIFE INSURANCE	\$ 416	\$ 581	\$ 581	\$ 326	\$ 573	-1.5%
5-100-106.02 LONG TERM DISABILITY	\$ 231	\$ 318	\$ 318	\$ 182	\$ 382	20.1%
5-100-107.00 WORKERS' COMPENSATION	\$ 468	\$ 232	\$ 232	\$ 631	\$ 439	89.3%
5-100-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 3,738	\$ 3,738	\$ -	\$ -	-100.0%
5-100-118.00 ACCRUED COMP TIME	\$ 916	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL	\$ 214,094	\$ 254,206	\$ 254,206	\$ 220,038	\$ 302,229	18.9%
SUPPLIES						
5-100-204.00 POSTAGE	\$ 3,999	\$ 4,000	\$ 4,000	\$ 3,000	\$ 4,000	0.0%
5-100-205.00 OFFICE SUPPLIES	\$ 17	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
5-100-206.00 EMPLOYEE RELATIONS	\$ 34	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
5-100-207.00 REPRODUCTION & PRINTING	\$ 1,363	\$ 1,500	\$ 1,500	\$ 4,000	\$ 8,200	446.7%
5-100-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 3,071	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,247	12.4%
5-100-213.00 COMMUNICATIONS EQUIPMENT	\$ 532	\$ -	\$ -	\$ 129	\$ -	0.0%
5-100-216.00 RESALE ITEMS-CONCESSIONS	\$ 3,337	\$ 7,500	\$ 7,500	\$ 2,000	\$ 5,000	-33.3%
5-100-216.20 RESALE ITEMS-VISITOR CENTER	\$ 1,440	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5-100-216.30 RESALE ITEMS-BEER/WINE	\$ 8,359	\$ 15,000	\$ 15,000	\$ 15,000	\$ 18,000	20.0%
5-100-221.00 SAFETY/FIRST AID SUPPLIES	\$ 192	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-100-250.00 OTHER SUPPLIES	\$ 1,850	\$ 2,500	\$ 2,500	\$ 1,800	\$ 5,500	120.0%
TOTAL SUPPLIES	\$ 24,195	\$ 35,300	\$ 35,300	\$ 30,729	\$ 45,747	29.6%
MAINTENANCE						
5-100-312.00 BUILDINGS/APPLIANCES	\$ 9,891	\$ 750	\$ 750	\$ 4,000	\$ 1,000	33.3%
5-100-317.00 WAYFINDING SIGNAGE MAINTENANCE	\$ -	\$ 5,000	\$ 5,000	\$ 3,500	\$ 4,000	-20.0%
5-100-350.00 OTHER MAINTENANCE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 10,000	900.0%
TOTAL MAINTENANCE	\$ 9,891	\$ 6,750	\$ 6,750	\$ 8,500	\$ 15,000	122.2%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SERVICES						
5-100-401.00 ELECTRICAL	\$ 17,294	\$ 19,830	\$ 19,830	\$ 10,000	\$ 17,300	-12.8%
5-100-403.00 TELEPHONE	\$ 4,831	\$ 6,600	\$ 6,600	\$ -	\$ -	-100.0%
5-100-404.00 GAS	\$ 2,182	\$ 1,778	\$ 1,778	\$ 4,000	\$ 4,000	125.0%
5-100-405.00 WATER	\$ 1,260	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,300	8.3%
5-100-405.50 DRAINAGE CHARGE	\$ 132	\$ 132	\$ 132	\$ 100	\$ 100	-24.2%
5-100-406.00 SEWER	\$ 375	\$ 415	\$ 415	\$ 300	\$ 400	-3.6%
5-100-408.00 RENTALS & LEASES	\$ 38,328	\$ 38,330	\$ 38,330	\$ 38,330	\$ 9,583	-75.0%
5-100-409.00 ADVERTISING & PROMOTION	\$ 273,265	\$ 320,000	\$ 320,000	\$ 320,000	\$ 355,000	10.9%
5-100-409.50 VISITOR GUIDE EXPENSE	\$ 25,412	\$ 30,000	\$ 30,000	\$ 35,715	\$ 42,000	40.0%
5-100-415.00 JANITORIAL SERVICES	\$ 6,695	\$ 10,000	\$ 10,000	\$ 6,000	\$ 6,000	-40.0%
5-100-424.00 SERVICE CONTRACTS	\$ 38,661	\$ 60,000	\$ 60,000	\$ 38,000	\$ 38,000	-36.7%
5-100-450.00 OTHER SERVICES	\$ 3,146	\$ 22,000	\$ 22,000	\$ 2,000	\$ 10,000	-54.5%
TOTAL SERVICES	\$ 411,581	\$ 510,285	\$ 510,285	\$ 455,445	\$ 483,683	-5.2%
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	\$ 7,621	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 7,621	\$ -	\$ -	\$ -	\$ -	0.0%
SUNDRIES						
5-100-901.00 LIAB/CASUALTY INSURANCE	\$ 59	\$ 100	\$ 100	\$ 61	\$ 10,000	9900.0%
5-100-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 9,429	\$ 30,000	\$ 30,000	\$ 18,000	\$ 25,000	-16.7%
5-100-908.10 MILEAGE	\$ 361	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5-100-910.00 BOARD/CMITTEE/VLNTR RELATIONS	\$ 1,709	\$ 2,250	\$ 2,250	\$ 3,800	\$ 8,000	255.6%
5-100-915.00 OVER/SHORT DEPOSIT	\$ (56)	\$ -	\$ -	\$ 100	\$ 100	0.0%
5-100-949.10 CULTURAL ARTS EXPENSE	\$ 124,731	\$ 175,000	\$ 175,000	\$ 165,000	\$ 200,000	14.3%
5-100-949.20 FACILITY RENTAL EXPENSE	\$ 5,260	\$ 12,000	\$ 12,000	\$ 6,000	\$ 10,000	-16.7%
5-100-950.00 OTHER SUNDRY	\$ 8,997	\$ 4,400	\$ 4,400	\$ 25,000	\$ 25,000	468.2%
5-100-953.00 SPONSORSHIP INCENTIVES	\$ -	\$ 20,000	\$ 20,000	\$ 10,000	\$ 20,000	0.0%
TOTAL SUNDRIES	\$ 150,489	\$ 245,250	\$ 245,250	\$ 229,461	\$ 299,600	22.2%
TOTAL EXPENDITURES	\$ 817,870	\$ 1,051,791	\$ 1,051,791	\$ 944,173	\$ 1,146,259	9.0%
TRANSFERS						
6-000-601.09 INTERFUND TRNSF-HOTEL/MOTEL	\$ (340,500)	\$ (764,000)	\$ (764,000)	\$ (764,000)	\$ (570,000)	-25.4%
6-000-601.10 INTERFUND TRNSF-HOT TAX-COUNTY	\$ (35,647)	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-626.00 INTERFUND TRNSF-COMM PROJ FUND	\$ (9,000)	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL TRANSFERS	\$ (385,147)	\$ (764,000)	\$ (764,000)	\$ (764,000)	\$ (570,000)	-25.4%
TOURISM & MARKETING TOTAL	\$ (1,014,379)	\$ 32	\$ 32	\$ 221,740	\$ (144,709)	-452315.5%
ENDING FUND BALANCE	\$ (9,917)	\$ 5,774	\$ 5,774	\$ 211,823	\$ 67,114	1062.3%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 613,617	\$ 935,041	\$ 935,041	\$ 1,276,402	\$ 2,546,275	
REVENUES						
4-140.00 CITY SALES TAX	\$ 1,991,390	\$ 1,939,235	\$ 1,939,235	\$ 2,271,287	\$ 2,098,898	8.2%
4-184.00 WASH CO. BWEDO CONTRIBUTION	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
4-512.00 SALES OF PROPERTY	\$ -	\$ -	\$ -	\$ 470,960	\$ -	0.0%
4-590.00 MISCELLANEOUS REVENUES	\$ 4,309	\$ 3,417	\$ 3,417	\$ 3,836	\$ 3,417	0.0%
4-642.00 DEVELOPERS CONTRIBUTION	\$ 8,081	\$ -	\$ -	\$ 11,890	\$ -	0.0%
4-710.00 INTEREST EARNED	\$ 2,207	\$ 5,000	\$ 5,000	\$ 2,497	\$ 5,000	0.0%
4-710.31 TEXTSTAR INTEREST	\$ 256	\$ 1,000	\$ 1,000	\$ 650	\$ 1,000	0.0%
TOTAL REVENUES	\$ 2,081,244	\$ 2,048,652	\$ 2,048,652	\$ 2,861,120	\$ 2,208,315	7.8%
EXPENDITURES						
SERVICES						
5-175-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%
5-175-411.00 LEGAL FEES	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%
TOTAL SERVICES	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	0.0%
SUNDRIES						
5-175-924.00 CONTINGENCY-RECREATION	\$ -	\$ 126,609	\$ 126,609	\$ -	\$ -	-100.0%
TOTAL SUNDRIES	\$ -	\$ 126,609	\$ 126,609	\$ -	\$ -	-100.0%
PERSONNEL						
5-176-101.00 SALARIES & WAGES	\$ 134,534	\$ 170,580	\$ 170,580	\$ 156,842	\$ 194,229	13.9%
5-176-103.00 OASDI/MEDICARE	\$ 9,934	\$ 13,599	\$ 13,599	\$ 11,556	\$ 15,425	13.4%
5-176-103.02 MATCHING RETIREMENT	\$ 14,587	\$ 27,262	\$ 27,262	\$ 22,211	\$ 31,571	15.8%
5-176-105.00 LONGEVITY PAY	\$ 108	\$ 168	\$ 168	\$ 138	\$ 360	114.3%
5-176-105.01 EDUCATION/MISCELLANEOUS	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,406	\$ 6,000	0.0%
5-176-106.00 MEDICAL INSURANCE	\$ 13,386	\$ 21,395	\$ 21,395	\$ 26,696	\$ 27,887	30.3%
5-176-106.01 LIFE INSURANCE	\$ 571	\$ 664	\$ 664	\$ 490	\$ 580	-12.7%
5-176-106.02 LONG TERM DISABILITY	\$ 318	\$ 367	\$ 367	\$ 272	\$ 388	5.7%
5-176-107.00 WORKERS COMPENSATION	\$ 280	\$ 219	\$ 219	\$ 310	\$ 350	59.8%
5-176-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ 4,158	\$ 4,158	\$ -	\$ -	-100.0%
TOTAL PERSONNEL	\$ 179,734	\$ 244,412	\$ 244,412	\$ 223,921	\$ 276,790	13.2%
SUPPLIES						
5-176-204.00 POSTAGE	\$ 183	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	-33.3%
5-176-207.00 REPRODUCTION & PRINTING	\$ -	\$ -	\$ -	\$ -	\$ 500	0.0%
5-176-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 2,280	\$ 2,450	\$ 2,450	\$ -	\$ 1,370	-44.1%
5-176-213.00 COMMUNICATIONS EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 300	0.0%
5-176-250.00 OTHER SUPPLIES	\$ 3,905	\$ 5,000	\$ 5,000	\$ 2,500	\$ 4,000	-20.0%
TOTAL SUPPLIES	\$ 6,369	\$ 8,950	\$ 8,950	\$ 3,500	\$ 7,170	-19.9%
SERVICES						
5-176-401.10 ELECTRICAL-STREET LIGHTS	\$ 6,986	\$ 7,295	\$ 7,295	\$ 7,080	\$ 7,295	0.0%
5-176-402.00 AUDITS/CONSULTANTS FEES	\$ 23,518	\$ 30,000	\$ 30,000	\$ 15,000	\$ 14,500	-51.7%
5-176-403.00 TELEPHONE	\$ 446	\$ 1,000	\$ 1,000	\$ 460	\$ 500	-50.0%
5-176-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 10,085	\$ 8,500	\$ 8,500	\$ 2,500	\$ 500	-94.1%
5-176-411.00 LEGAL FEES	\$ 2,523	\$ 7,500	\$ 7,500	\$ 5,000	\$ 7,500	0.0%
5-176-424.00 SERVICE CONTRACTS	\$ 2,604	\$ 523	\$ 523	\$ 1,226	\$ 8,914	1604.4%
5-176-442.00 CONTRACT MOWING	\$ 15,575	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	0.0%
5-176-450.00 OTHER SERVICES	\$ 9,328	\$ 20,495	\$ 20,495	\$ 15,000	\$ 2,500	-87.8%
TOTAL SERVICES	\$ 71,064	\$ 87,813	\$ 87,813	\$ 58,766	\$ 54,209	-38.3%
CAPITAL						
5-176-816.60 BUSINESS PARK-PAV/DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ 150,000	0.0%
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ 150,000	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
SUNDRIES						
5-176-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 13,742	\$ 41,265	\$ 41,265	\$ 15,000	\$ 36,190	-12.3%
5-176-908.10 MILEAGE	\$ 320	\$ 3,200	\$ 3,200	\$ 2,000	\$ 3,850	20.3%
5-176-924.00 CONTINGENCY	\$ -	\$ 90,633	\$ 90,633	\$ -	\$ -	-100.0%
5-176-939.00 MOVING/HOUSING EXPENSE	\$ 660	\$ -	\$ -	\$ -	\$ -	0.0%
5-176-942.00 INTEREST EXPENSE	\$ 74,101	\$ 76,296	\$ 76,296	\$ 76,296	\$ 78,299	2.6%
5-176-946.00 PRINCIPAL RETIREMENTS	\$ 150,377	\$ 146,233	\$ 146,233	\$ 146,233	\$ 147,278	0.7%
5-176-953.01 ECO DEV MARKETING-WEBSITE	\$ 92	\$ 6,000	\$ 6,000	\$ 6,000	\$ 19,600	226.7%
5-176-953.02 ECO DEV MARKETING-OTHER	\$ -	\$ -	\$ -	\$ -	\$ 14,000	0.0%
5-176-953.30 BUSINESS RETENTION & EXPANSION	\$ 830	\$ 2,500	\$ 2,500	\$ 2,000	\$ 9,800	292.0%
5-176-953.40 ECO DEV INCENTIVES	\$ 2,702	\$ -	\$ -	\$ -	\$ 150,000	0.0%
5-176-953.50 PROMOTIONAL MATERIALS	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 3,000	50.0%
5-176-959.00 MAIN ST. GRANTS-EIIG/INCENTIVE	\$ 8,747	\$ 50,000	\$ 50,000	\$ 46,509	\$ 51,000	2.0%
TOTAL SUNDRIES	\$ 251,571	\$ 418,127	\$ 418,127	\$ 294,038	\$ 513,017	22.7%
TOTAL EXPENDITURES	\$ 508,738	\$ 895,911	\$ 895,911	\$ 580,225	\$ 1,011,186	12.9%
TRANSFERS						
6-000-601.00 INTERFUND TRNF-GENERAL	\$ 233,725	\$ 152,045	\$ 152,045	\$ 108,169	\$ 144,400	-5.0%
6-000-602.52 INTERFUND TRNSF-BCDC CAP PRJTS	\$ 123,530	\$ 265,000	\$ 265,000	\$ 265,000	\$ -	-100.0%
6-000-623.40 INTERFUND TRNSF-PARKS CAP PROJ	\$ 552,466	\$ 735,696	\$ 735,696	\$ 637,853	\$ 1,859,662	152.8%
TOTAL TRANSFERS	\$ 909,721	\$ 1,152,741	\$ 1,152,741	\$ 1,011,022	\$ 2,004,062	73.9%
BRENHAM COMMUNITY DEV CORP TOTAL	\$ 662,785	\$ -	\$ -	\$ 1,269,873	\$ (806,933)	0.0%
ENDING FUND BALANCE	\$ 1,276,402	\$ 935,041	\$ 935,041	\$ 2,546,275	\$ 1,739,342	86.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 242,221	\$ 488,221	\$ 488,221	\$ 560,605	\$ 555,595	13.8%
REVENUES						
4-160.00 HOTEL/MOTEL OCCUPANCY TAX	\$ 664,979	\$ 675,000	\$ 675,000	\$ 830,598	\$ 800,000	18.5%
4-513.00 INTEREST INCOME	\$ 1,245	\$ 600	\$ 600	\$ 1,245	\$ 1,200	100.0%
4-550.00 INSUFFICIENT CHECK CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-590.00 MISCELLANEOUS REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 666,224	\$ 675,600	\$ 675,600	\$ 831,843	\$ 801,200	18.6%
EXPENDITURES						
SERVICES						
5-124-450.00 OTHER SERVICES	\$ 7,340	\$ 6,600	\$ 6,600	\$ 4,368	\$ 6,504	-1.5%
TOTAL SERVICES	\$ 7,340	\$ 6,600	\$ 6,600	\$ 4,368	\$ 6,504	-1.5%
SUNDRIES						
5-124-926.00 THLA MEMBERSHIP	\$ -	\$ -	\$ -	\$ 8,485	\$ 9,000	0.0%
TOTAL SUNDRIES	\$ -	\$ -	\$ -	\$ 8,485	\$ 9,000	0.0%
TOTAL EXPENDITURES	\$ 7,340	\$ 6,600	\$ 6,600	\$ 12,853	\$ 15,504	134.9%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
6-000-602.49 INTERFUND TRNSF-VISITOR CTR	\$ 340,500	\$ 764,000	\$ 764,000	\$ 764,000	\$ 570,000	-25.4%
TOTAL TRANSFERS	\$ 340,500	\$ 824,000	\$ 824,000	\$ 824,000	\$ 630,000	-23.5%
CHANGE IN NET POSITION	\$ 318,384	\$ (155,000)	\$ (155,000)	\$ (5,010)	\$ 155,696	-200.4%
ENDING FUND BALANCE	\$ 560,605	\$ 333,221	\$ 333,221	\$ 555,595	\$ 711,291	113.5%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 695,144	\$ 716,350	\$ 716,350	\$ 712,018	\$ 662,388	-7.5%
REVENUES						
4-130.00 PENALTY AND INTEREST/TAX	\$ 21,653	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
4-183.00 TAX RECEIPTS	\$ 2,771,452	\$ 2,293,200	\$ 2,293,200	\$ 2,293,200	\$ 2,850,585	24.3%
4-513.00 INTEREST INCOME	\$ 14,226	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	20.0%
TOTAL REVENUES	\$ 2,807,330	\$ 2,318,200	\$ 2,318,200	\$ 2,318,200	\$ 2,876,585	24.1%
EXPENDITURES						
SERVICES						
5-100-421.00 BOND PAYING AGENT FEES	\$ 5,159	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
TOTAL SERVICES	\$ 5,159	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
CAPITAL						
5-100-860.34 2006 COB D/S PRINCIPAL	\$ 570,000	\$ 605,000	\$ 605,000	\$ 605,000	\$ 635,000	5.0%
5-100-860.35 2006 COB D/S INTEREST	\$ 187,474	\$ 160,179	\$ 160,179	\$ 160,179	\$ 131,208	-18.1%
5-100-860.51 2017 CAPITAL LEASE PRIN-VEH/EQ	\$ 135,473	\$ 138,656	\$ 138,656	\$ 138,656	\$ 141,915	2.4%
5-100-860.52 2017 CAPITAL LEASE INT-VEH/EQU	\$ 13,190	\$ 10,007	\$ 10,007	\$ 10,007	\$ 6,748	-32.6%
5-100-860.53 2017 NOTE PAY-VRT SERVER PRIN	\$ 29,608	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.54 2017 NOTE PAY-VRT SERVER INT	\$ 902	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.55 2019 NOTE PAY-PS RADIOS PRIN	\$ 192,378	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.56 2019 NOTE PAY-PS RADIOS INT	\$ 6,734	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.57 2022 NOTE PAY-PD HVAC PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 32,464	0.0%
5-100-860.58 2022 NOTE PAY-PD HVAC INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 8,832	0.0%
5-100-860.74 2011 REF D/S PRINCIPAL	\$ 196,723	\$ 204,468	\$ 204,468	\$ 204,468	\$ 210,664	3.0%
5-100-860.75 2011 REF D/S INTEREST	\$ 18,619	\$ 12,717	\$ 12,717	\$ 12,717	\$ 6,583	-48.2%
5-100-860.78 2012 COB D/S PRINCIPAL	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000	5.6%
5-100-860.79 2012 COB D/S INTEREST	\$ 28,113	\$ 26,838	\$ 26,838	\$ 26,838	\$ 25,038	-6.7%
5-100-860.82 2014 COB D/S PRINCIPAL	\$ 175,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 190,000	2.7%
5-100-860.83 2014 COB D/S INTEREST	\$ 94,025	\$ 90,525	\$ 90,525	\$ 90,525	\$ 86,825	-4.1%
5-100-860.84 2014 GO REF D/S PRINCIPAL	\$ 475,577	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.85 2014 GO REF D/S INTEREST	\$ 9,940	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.88 2016 COB D/S PRINCIPAL	\$ 44,668	\$ 46,529	\$ 46,529	\$ 46,529	\$ 46,529	0.0%
5-100-860.89 2016 COB D/S INTEREST	\$ 37,353	\$ 36,013	\$ 36,013	\$ 36,013	\$ 34,617	-3.9%
5-100-860.92 2017 COB D/S PRINCIPAL	\$ 105,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 115,000	4.5%
5-100-860.93 2017 COB D/S INTEREST	\$ 78,150	\$ 73,950	\$ 73,950	\$ 73,950	\$ 69,550	-5.9%
5-100-860.94 2019 COB D/S PRINCIPAL	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
5-100-860.95 2019 COB D/S INTEREST	\$ 42,844	\$ 41,194	\$ 41,194	\$ 41,194	\$ 39,394	-4.4%
5-100-860.96 2020 COB D/S PRINCIPAL	\$ 115,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 125,000	4.2%
5-100-860.97 2020 COB D/S INTEREST	\$ 88,529	\$ 82,779	\$ 82,779	\$ 82,779	\$ 77,979	-5.8%
5-100-860.98 2022 COB D/S PRINCIPAL	\$ -	\$ 180,000	\$ 180,000	\$ 215,000	\$ 160,000	-11.1%
5-100-860.99 2022 COB D/S INTEREST	\$ -	\$ 110,703	\$ 110,703	\$ 48,975	\$ 101,715	-8.1%
5-100-861.01 2023 COB D/S PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 422,000	0.0%
5-100-861.02 2023 COB D/S INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 45,000	0.0%
TOTAL CAPITAL	\$ 2,785,298	\$ 2,384,558	\$ 2,384,558	\$ 2,357,830	\$ 2,867,061	20.2%
TOTAL EXPENDITURES	\$ 2,790,457	\$ 2,394,558	\$ 2,394,558	\$ 2,367,830	\$ 2,877,061	20.1%
CHANGE IN NET POSITION	\$ 16,874	\$ (76,358)	\$ (76,358)	\$ (49,630)	\$ (476)	-99.4%
ENDING FUND BALANCE	\$ 712,018	\$ 639,992	\$ 639,992	\$ 662,388	\$ 661,912	3.4%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 40,465	\$ 2,383	\$ 2,383	\$ 151	\$ 151	-93.7%
REVENUES						
4-513.00 INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-521.00 GRANT REVENUES	\$ 362,825	\$ 945,000	\$ 945,000	\$ 184,410	\$ 974,625	3.1%
4-529.00 AIRPORT REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-529.20 DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 362,825	\$ 945,000	\$ 945,000	\$ 184,410	\$ 974,625	3.1%
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANT FEES	\$ -	\$ 350,000	\$ 350,000	\$ 84,410	\$ 232,125	-33.7%
TOTAL SERVICES	\$ -	\$ 350,000	\$ 350,000	\$ 84,410	\$ 232,125	-33.7%
CAPITAL						
5-100-815.00 OTHER CAPITAL OUTLAY	\$ 403,139	\$ 700,000	\$ 700,000	\$ 100,000	\$ 850,000	21.4%
TOTAL CAPITAL	\$ 403,139	\$ 700,000	\$ 700,000	\$ 100,000	\$ 850,000	21.4%
TOTAL EXPENDITURES	\$ 403,139	\$ 1,050,000	\$ 1,050,000	\$ 184,410	\$ 1,082,125	3.1%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ -	\$ (105,000)	\$ (105,000)	\$ -	\$ (107,500)	2.4%
TOTAL TRANSFERS	\$ -	\$ (105,000)	\$ (105,000)	\$ -	\$ (107,500)	2.4%
CHANGE IN NET POSITION	\$ (40,314)	\$ (210,000)	\$ (210,000)	\$ -	\$ -	-100.0%
ENDING FUND BALANCE	\$ 151	\$ 2,383	\$ 2,383	\$ 151	\$ 151	-93.7%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 662,960	\$ 635,551	\$ 635,551	\$ 642,261	\$ 496,868	-21.8%
REVENUES						
4-710.31 INTEREST-TEXSTAR	\$ 251	\$ 50	\$ 50	\$ 800	\$ 500	900.0%
TOTAL REVENUES	\$ 251	\$ 50	\$ 50	\$ 800	\$ 500	900.0%
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-703.00 STREETS/INLETS/CURBS	\$ 20,950	\$ 415,296	\$ 415,296	\$ 146,193	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ 20,950	\$ 415,296	\$ 415,296	\$ 146,193	\$ -	-100.0%
CAPITAL						
5-100-803.00 STREETS/INLETS/CURBS	\$ -	\$ 220,305	\$ 220,305	\$ -	\$ 497,368	125.8%
TOTAL CAPITAL	\$ -	\$ 220,305	\$ 220,305	\$ -	\$ 497,368	125.8%
TOTAL EXPENDITURES	\$ 20,950	\$ 635,601	\$ 635,601	\$ 146,193	\$ 497,368	-21.7%
CHANGE IN NET POSITION	\$ (20,699)	\$ (635,551)	\$ (635,551)	\$ (145,393)	\$ (496,868)	-21.8%
ENDING FUND BALANCE	\$ 642,261	\$ -	\$ -	\$ 496,868	\$ 0	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 476,533	\$ 120,165	\$ 120,165	\$ 455,471	\$ 418,847	248.6%
REVENUES						
4-518.00 RENTAL INCOME	\$ 79,355	\$ 86,000	\$ 86,000	\$ 71,725	\$ 70,000	-18.6%
4-710.00 INTEREST EARNED	\$ 1,015	\$ 700	\$ 700	\$ 600	\$ 600	-14.3%
4-790.00 MISC	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 80,370	\$ 86,700	\$ 86,700	\$ 72,325	\$ 70,600	-18.6%
EXPENDITURES						
SUPPLIES						
5-100-250.00 OTHER SUPPLIES	\$ 53	\$ 100	\$ 100	\$ 50	\$ 100	0.0%
TOTAL SERVICES	\$ 53	\$ 100	\$ 100	\$ 50	\$ 100	0.0%
MAINTENANCE						
5-100-304.00 VEHICLES/LARGE EQUIPMENT	\$ 13,983	\$ 8,000	\$ 8,000	\$ 6,300	\$ 6,000	-25.0%
5-100-304.00 MACHINERY/EQUIPMENT	\$ 264	\$ -	\$ -	\$ 31	\$ -	0.0%
5-100-350.00 OTHER MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SERVICES	\$ 14,247	\$ 8,000	\$ 8,000	\$ 6,331	\$ 6,000	-25.0%
SERVICES						
5-100-450.00 OTHER SERVICES	\$ 368	\$ 400	\$ 400	\$ 105	\$ 400	0.0%
TOTAL SERVICES	\$ 368	\$ 400	\$ 400	\$ 105	\$ 400	0.0%
CAPITAL						
5-100-810.00 MACHINERY/EQUIPMENT	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	-100.0%
5-100-813.00 VEHICLES	\$ 49,524	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.11 DEBT SERVICE - INTEREST	\$ 2,705	\$ 2,052	\$ 2,052	\$ 2,052	\$ 1,384	-32.6%
5-100-860.15 DEBT SERVICE - PRINCIPAL	\$ 27,784	\$ 28,437	\$ 28,437	\$ 28,437	\$ 29,106	2.4%
TOTAL CAPITAL	\$ 80,013	\$ 95,489	\$ 95,489	\$ 95,489	\$ 30,490	-68.1%
SUNDRIES						
5-100-901.00 LIAB/CASUALTY INSURANCE	\$ 6,537	\$ 7,191	\$ 7,191	\$ 6,974	\$ 7,200	0.1%
5-110-906.00 INVENTORY ADJUSTMENTS	\$ 214	\$ 500	\$ 500	\$ -	\$ 250	-50.0%
TOTAL CAPITAL	\$ 6,751	\$ 7,691	\$ 7,691	\$ 6,974	\$ 7,450	-3.1%
TOTAL EXPENDITURES	\$ 101,432	\$ 111,680	\$ 111,680	\$ 108,949	\$ 44,440	-60.2%
CHANGE IN NET POSITION	\$ (21,062)	\$ (24,980)	\$ (24,980)	\$ (36,624)	\$ 26,160	-204.7%
ENDING FUND BALANCE	\$ 455,471	\$ 95,185	\$ 95,185	\$ 418,847	\$ 445,007	367.5%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
REVENUES						
4-521.00 GRANT REVENUES	\$ 5,436	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	-50.0%
TOTAL REVENUES	\$ 5,436	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	-50.0%
EXPENDITURES						
PERSONNEL						
5-100-102.00 OVERTIME PAY	\$ 5,436	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	-50.0%
TOTAL PERSONNEL	\$ 5,436	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	-50.0%
TOTAL EXPENDITURES	\$ 5,436	\$ 10,000	\$ 10,000	\$ -	\$ 5,000	-50.0%
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
REVENUES						
4-521.00 GRANT REVENUES	\$ 29,691	\$ 3,000	\$ 3,000	\$ 78,080	\$ 3,000	0.0%
TOTAL REVENUES	\$ 29,691	\$ 3,000	\$ 3,000	\$ 78,080	\$ 3,000	0.0%
EXPENDITURES						
SUPPLIES						
5-100-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 29,691	\$ 3,000	\$ 3,000	\$ 4,685	\$ 3,000	0.0%
TOTAL SUPPLIES	\$ 29,691	\$ 3,000	\$ 3,000	\$ 4,685	\$ 3,000	0.0%
CAPITAL						
5-100-813.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ 73,395	\$ -	0.0%
TOTAL CAPITAL	\$ -	\$ -	\$ -	\$ 73,395	\$ -	0.0%
TOTAL EXPENDITURES	\$ 29,691	\$ 3,000	\$ 3,000	\$ 78,080	\$ 3,000	0.0%
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 7,784	\$ 8,925	\$ 8,925	\$ 10,891	\$ 8,627	-3.3%
REVENUES						
4-521.00 GRANT REVENUES	\$ 8,516	\$ 3,200	\$ 3,200	\$ 2,736	\$ 2,750	-14.1%
TOTAL REVENUES	\$ 8,516	\$ 3,200	\$ 3,200	\$ 2,736	\$ 2,750	-14.1%
EXPENDITURES						
SUNDRIES						
5-100-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 5,408	\$ 7,500	\$ 7,500	\$ 5,000	\$ 5,000	-33.3%
TOTAL SUNDRIES	\$ 5,408	\$ 7,500	\$ 7,500	\$ 5,000	\$ 5,000	-33.3%
TOTAL EXPENDITURES	\$ 5,408	\$ 7,500	\$ 7,500	\$ 5,000	\$ 5,000	-33.3%
CHANGE IN NET POSITION	\$ 3,107	\$ (4,300)	\$ (4,300)	\$ (2,264)	\$ (2,250)	-47.7%
ENDING FUND BALANCE	\$ 10,891	\$ 4,625	\$ 4,625	\$ 8,627	\$ 6,377	37.9%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 45,724	\$ 52,029	\$ 52,029	\$ 40,946	\$ 57,860	11.2%
REVENUES						
4-513.00 INTEREST INCOME	\$ 293	\$ 125	\$ 125	\$ 321	\$ 350	180.0%
4-536.00 PROGRAM INCOME/RESTITUTION	\$ 3,778	\$ 10,000	\$ 10,000	\$ 17,913	\$ 10,000	0.0%
TOTAL REVENUES	\$ 4,071	\$ 10,125	\$ 10,125	\$ 18,234	\$ 10,350	2.2%
EXPENDITURES						
SERVICES						
5-100-450.00 OTHER SERVICES	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320	0.0%
TOTAL SERVICES	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320	\$ 1,320	0.0%
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	\$ 7,529	\$ -	\$ -	\$ -	\$ 6,000	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 7,529	\$ -	\$ -	\$ -	\$ 6,000	0.0%
CAPITAL						
5-100-815.00 OTHER CAPITAL	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	-100.0%
TOTAL CAPITAL	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	-100.0%
TOTAL EXPENDITURES	\$ 8,849	\$ 31,320	\$ 31,320	\$ 1,320	\$ 7,320	-76.6%
CHANGE IN NET POSITION	\$ (4,778)	\$ (21,195)	\$ (21,195)	\$ 16,914	\$ 3,030	-114.3%
ENDING FUND BALANCE	\$ 40,946	\$ 30,834	\$ 30,834	\$ 57,860	\$ 60,890	97.5%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 284,208	\$ 248,619	\$ 248,619	\$ 297,439	\$ 390,394	57.0%
REVENUES						
4-529.25 DOWNTN IMPROV-ITEM SALES/OTHER	\$ 6,277	\$ 10,000	\$ 10,000	\$ 6,000	\$ 6,000	-40.0%
4-529.26 DOWNTOWN IMPROV-SIP/SWIRL	\$ 43,138	\$ 35,000	\$ 35,000	\$ 40,000	\$ 39,000	11.4%
4-529.44 DONATIONS-PARKS DEPARTMENT	\$ 1,872	\$ 500	\$ 500	\$ 1,000	\$ 500	0.0%
4-529.46 DONATIONS/MEMORIALS-LIBRARY	\$ 24,592	\$ 15,000	\$ 15,000	\$ 25,000	\$ 20,000	33.3%
4-529.55 DONATIONS-AQUATICS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	0.0%
4-529.97 DONATIONS-FIRE DEPARTMENT	\$ 10,117	\$ 500	\$ 500	\$ 1,500	\$ 500	0.0%
4-529.98 DONATIONS-POLICE DEPARTMENT	\$ 2,975	\$ 500	\$ 500	\$ 1,500	\$ 500	0.0%
4-529.99 DONATIONS-ANIMAL SHELTER	\$ 31,737	\$ 15,000	\$ 15,000	\$ 140,000	\$ 25,000	66.7%
4-533.00 GRANT REVENUES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 125,708	\$ 76,500	\$ 76,500	\$ 216,000	\$ 91,500	19.6%
EXPENDITURES						
SUPPLIES						
5-100-205.54 OFFICE SUPPLIES-ANIMAL SHELTER	\$ 452	\$ -	\$ -	\$ 750	\$ 750	0.0%
5-100-208.54 CLOTHING/PER PROT EQUIP-A SHEL	\$ 3,692	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-212.46 COMPUTER SUPPLIES-LIBRARY	\$ 625	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-214.00 LIBRARY READING PROGRAMS	\$ 5,484	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500	-25.0%
5-100-230.00 AMMO/GUN/TASER/MISC	\$ 1,649	\$ -	\$ -	\$ 5,784	\$ -	0.0%
5-100-250.01 OTHER SUPPLIES - PARKS	\$ 997	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-100-250.02 OTHER SUPPLIES - FIRE	\$ -	\$ 500	\$ 500	\$ -	\$ 500	0.0%
5-100-250.03 OTHER SUPPLIES - POLICE	\$ 608	\$ 500	\$ 500	\$ 9,919	\$ 2,000	300.0%
5-100-250.04 OTHER SUPPLIES - ANIMAL SHELTE	\$ 1,761	\$ 2,000	\$ 2,000	\$ 500	\$ 2,000	0.0%
5-100-250.46 OTHER SUPPLIES-LIBRARY	\$ 1,023	\$ 1,000	\$ 1,000	\$ 500	\$ 500	-50.0%
TOTAL SUPPLIES	\$ 16,291	\$ 6,500	\$ 6,500	\$ 19,453	\$ 7,750	19.2%
SERVICES						
5-100-416.00 VETERNARIAN SERVICES-A SHELTER	\$ 15,715	\$ 10,000	\$ 10,000	\$ 18,000	\$ 15,000	50.0%
5-100-450.54 OTHER SERVICES-ANIMAL SERVICES	\$ 349	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SERVICES	\$ 16,064	\$ 10,000	\$ 10,000	\$ 18,000	\$ 15,000	50.0%
NON-CAPITAL ASSETS						
5-100-702.46 BUILDINGS-LIBRARY	\$ -	\$ -	\$ -	\$ 3,402	\$ -	0.0%
5-100-702.54 BUILDINGS/BLDG IMPROV-A SHELTE	\$ -	\$ -	\$ -	\$ 10,960	\$ -	0.0%
5-100-712.46 OFFICE FURN/EQUIP - LIBRARY	\$ 14,685	\$ 10,000	\$ 10,000	\$ 15,000	\$ 10,000	0.0%
5-100-712.54 OFFICE FURN/EQUIP-A SHELTER	\$ -	\$ -	\$ -	\$ 1,942	\$ -	0.0%
5-100-713.51 VEHICLES/EQUIPMENT-POLICE DEPT	\$ 6,247	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-713.54 VEHICLES/EQUIPMENT-A SHELTER	\$ 1,849	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-715.44 OTHER CAPITAL-PARKS	\$ 1,206	\$ -	\$ -	\$ 2,000	\$ -	0.0%
5-100-715.46 OTHER CAPITAL-LIBRARY	\$ 16,890	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-715.51 OTHER CAPITAL-POLICE	\$ 1,400	\$ 36,000	\$ 36,000	\$ 5,288	\$ -	-100.0%
5-100-715.52 OTHER CAPITAL-FIRE	\$ 10,117	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 52,394	\$ 46,000	\$ 46,000	\$ 38,592	\$ 10,000	-78.3%
SUNDRIES						
5-100-959.10 DOWNTOWN IMPROVEMENTS	\$ 32,227	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	0.0%
TOTAL SUNDRIES	\$ 32,227	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	0.0%
TOTAL EXPENDITURES	\$ 116,977	\$ 117,500	\$ 117,500	\$ 131,045	\$ 87,750	-25.3%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
TRANSFERS						
6-000-602.60 INTERFUND TRNSF-BCPF	\$ (4,500)	\$ -	\$ -	\$ (8,000)	\$ -	0.0%
TOTAL TRANSFERS	\$ (4,500)	\$ -	\$ -	\$ (8,000)	\$ -	0.0%
CHANGE IN NET POSITION	\$ 13,231	\$ (41,000)	\$ (41,000)	\$ 92,955	\$ 3,750	-109.1%
ENDING FUND BALANCE	\$ 297,439	\$ 207,619	\$ 207,619	\$ 390,394	\$ 394,144	89.8%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 61,660	\$ 61,620	\$ 61,620	\$ 70,218	\$ 69,777	13.2%
REVENUES						
4-410.10 FINE TIME PYMT-JUDICIAL	\$ 827	\$ 1,200	\$ 1,200	\$ 495	\$ 500	-58.3%
4-410.72 JUDICIAL FEE-CITY	\$ 457	\$ 1,200	\$ 1,200	\$ 304	\$ 400	-66.7%
4-410.73 JUVENILE CASE MGMT FEE	\$ 18,685	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000	-16.7%
4-410.75 TRUANCY PREVENTION FEE	\$ 643	\$ 1,000	\$ 1,000	\$ 404	\$ 500	-50.0%
4-414.00 TECHNOLOGY FEES	\$ 14,960	\$ 16,000	\$ 16,000	\$ 12,226	\$ 14,000	-12.5%
4-415.00 SECURITY FEES	\$ 16,866	\$ 14,000	\$ 14,000	\$ 13,268	\$ 13,000	-7.1%
4-416.00 LOCAL MUNICIPAL JURY	\$ 297	\$ 200	\$ 200	\$ 250	\$ 250	25.0%
4-710.00 INTEREST EARNED	\$ 601	\$ 200	\$ 200	\$ 750	\$ 800	300.0%
TOTAL REVENUES	\$ 53,336	\$ 51,800	\$ 51,800	\$ 42,697	\$ 44,450	-14.2%
EXPENDITURES						
SUNDRIES						
5-100-991.00 COURT TIME PYMT JUDICIAL EXP	\$ 1,395	\$ 2,100	\$ 2,100	\$ 2,141	\$ 2,100	0.0%
5-100-992.00 COURT CITY JUDICIAL EFFCNY EXP	\$ 2,444	\$ 2,078	\$ 2,078	\$ 2,004	\$ 750	-63.9%
5-100-994.00 COURT TECHNOLOGY EXP	\$ 12,983	\$ 22,433	\$ 22,433	\$ 18,307	\$ 10,856	-51.6%
5-100-995.00 COURT SECURITY FUND EXP	\$ 9,271	\$ 9,630	\$ 9,630	\$ 5,686	\$ 5,822	-39.5%
TOTAL SUNDRIES	\$ 26,093	\$ 36,241	\$ 36,241	\$ 28,138	\$ 19,528	-46.1%
TOTAL EXPENDITURES	\$ 26,093	\$ 36,241	\$ 36,241	\$ 28,138	\$ 19,528	-46.1%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ 18,685	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000	-16.7%
TOTAL TRANSFERS	\$ 18,685	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000	-16.7%
CHANGE IN NET POSITION	\$ 8,558	\$ (2,441)	\$ (2,441)	\$ (441)	\$ 9,922	-506.5%
ENDING FUND BALANCE	\$ 70,218	\$ 59,179	\$ 59,179	\$ 69,777	\$ 79,699	34.7%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 101,610	\$ 42,941	\$ 42,941	\$ 76,091	\$ 48,223	12.3%
REVENUES						
4-521.00 GRANT REVENUES	\$ -	\$ 66,400	\$ 66,400	\$ 12,072	\$ 54,328	-18.2%
4-522.00 ADVERTISING REVENUE-FIREMANS PK	\$ 9,000	\$ 18,000	\$ 18,000	\$ 16,500	\$ 18,000	0.0%
4-529.96 RENTALS/DONATIONS-CAROUSEL	\$ 4,607	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
TOTAL REVENUES	\$ 13,607	\$ 89,400	\$ 89,400	\$ 33,572	\$ 77,328	-13.5%
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	\$ 73,200	\$ 27,600	\$ 27,600	\$ 17,495	\$ -	-100.0%
5-100-716.30 PARK IMPROV-HASSKARL TENNIS	\$ 10,350	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-716.40 PARK IMPROV-SKATE PARK	\$ -	\$ -	\$ -	\$ -	\$ 31,926	0.0%
5-100-716.42 PARK IMPROV-FIREMAN'S PARK	\$ 12,426	\$ 15,000	\$ 15,000	\$ 15,393	\$ -	-100.0%
5-100-716.44 PARK IMPROV-HOHLT PARK	\$ 25,464	\$ 76,250	\$ 76,250	\$ 50,608	\$ 50,000	-34.4%
5-100-716.45 PARK IMPROV-CAROUSEL	\$ -	\$ 74,196	\$ 74,196	\$ 66,663	\$ -	-100.0%
5-100-716.48 PARK IMPROV-HENDERSON PARK	\$ -	\$ 92,442	\$ 92,442	\$ 50,045	\$ 50,000	-45.9%
5-100-716.49 PARK IMPROV-JERRY WILSON PARK	\$ 41,407	\$ -	\$ -	\$ 2,888	\$ -	0.0%
5-100-716.53 PARK IMPROV-JACKSON ST. PARK	\$ 17,748	\$ 30,000	\$ 30,000	\$ 33,364	\$ -	-100.0%
5-100-716.62 PARK IMPROV-LINDA ANDERSON PK	\$ 25,563	\$ 82,400	\$ 82,400	\$ 80,382	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ 206,157	\$ 397,888	\$ 397,888	\$ 316,838	\$ 131,926	-66.8%
CAPITAL						
5-100-815.00 OTHER CAPITAL-SPLASHPAD	\$ 187,255	\$ -	\$ -	\$ 13,250	\$ -	0.0%
5-100-816.31 PARK IMPROV-BREHAM FAMILY PK	\$ -	\$ -	\$ -	\$ -	\$ 546,000	0.0%
5-100-816.35 AQUATIC CENTER IMPROVEMENTS	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 310,736	24.3%
5-100-816.42 PARK IMPROV-FIREMAN'S PARK	\$ 20,685	\$ -	\$ -	\$ 6,454	\$ -	0.0%
5-100-816.44 PARK IMPROV-HOHLT PARK	\$ -	\$ 131,158	\$ 131,158	\$ 40,871	\$ 951,360	625.4%
5-100-816.47 PARK IMPROV-HATTIE MAE FLOWERS	\$ -	\$ 72,100	\$ 72,100	\$ 71,880	\$ -	-100.0%
5-100-816.49 PARK IMPROV-JERRY WILSON PARK	\$ 158,537	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-816.53 PARK IMPROV-JACKSON ST	\$ 18,957	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL CAPITAL	\$ 385,434	\$ 453,258	\$ 453,258	\$ 382,455	\$ 1,808,096	298.9%
TOTAL EXPENDITURES	\$ 591,591	\$ 851,146	\$ 851,146	\$ 699,293	\$ 1,940,022	127.9%
TRANSFERS						
6-000-625.00 INTERFUND TRNSF-BCDC	\$ (552,466)	\$ (735,696)	\$ (735,696)	\$ (637,853)	\$ (1,859,662)	152.8%
TOTAL TRANSFERS	\$ (552,466)	\$ (735,696)	\$ (735,696)	\$ (637,853)	\$ (1,859,662)	152.8%
CHANGE IN NET POSITION	\$ (25,519)	\$ (26,050)	\$ (26,050)	\$ (27,868)	\$ (3,032)	-88.4%
ENDING FUND BALANCE	\$ 76,091	\$ 16,891	\$ 16,891	\$ 48,223	\$ 45,191	167.5%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
REVENUES						
4-521.00 GRANT REVENUES	\$ -	\$ 2,500	\$ 2,500	\$ 11,070	\$ 2,500	0.0%
TOTAL REVENUES	\$ -	\$ 2,500	\$ 2,500	\$ 11,070	\$ 2,500	0.0%
EXPENDITURES						
SUPPLIES						
5-100-209.00 EDUCATIONAL	\$ -	\$ 2,500	\$ 2,500	\$ 1,575	\$ 2,500	0.0%
TOTAL SUPPLIES	\$ -	\$ 2,500	\$ 2,500	\$ 1,575	\$ 2,500	0.0%
NON-CAPITAL ASSETS						
5-100-715.00 OTHER CAPITAL	\$ -	\$ -	\$ -	\$ 9,495	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ 9,495	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ 2,500	\$ 2,500	\$ 11,070	\$ 2,500	0.0%
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 104,351	\$ 104,351	\$ 104,351	\$ 104,351	\$ 97,099	-6.9%
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-702.00 BUILDINGS/BUILDING IMPROV	\$ -	\$ 21,630	\$ 21,630	\$ 22,522	\$ -	-100.0%
5-100-702.31 BUILDINGS-MAINTENANCE	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-100.0%
5-100-702.44 BUILDINGS-PARKS	\$ -	\$ 28,000	\$ 28,000	\$ 32,233	\$ -	-100.0%
5-100-702.51 BUILDINGS-POLICE	\$ -	\$ 19,355	\$ 19,355	\$ 19,500	\$ -	-100.0%
5-100-702.52 BUILDINGS/BLDG IMPROV-FIRE	\$ -	\$ 142,100	\$ 142,100	\$ 141,043	\$ -	-100.0%
5-100-713.41 VEHICLES/LARGE EQUIP-STREETS	\$ -	\$ 10,000	\$ 10,000	\$ 10,500	\$ -	-100.0%
5-100-715.00 OTHER CAPITAL	\$ -	\$ 200,000	\$ 200,000	\$ 168,360	\$ -	-100.0%
TOTAL NON-CAPITAL ASSETS	\$ -	\$ 431,085	\$ 431,085	\$ 404,158	\$ -	-100.0%
CAPITAL						
5-100-802.51 BUILDING/BLDG IMPROV-POLICE	\$ -	\$ -	\$ -	\$ 252,502	\$ -	0.0%
5-100-810.51 MACHINERY/EQUIPMENT-POLICE	\$ -	\$ 65,815	\$ 65,815	\$ -	\$ 66,263	0.7%
5-100-810.52 MACHINERY/EQUIPMENT-FIRE	\$ -	\$ 15,830	\$ 15,830	\$ 8,694	\$ -	-100.0%
5-100-812.21 OFFICE FURN/EQUIP-ADMIN	\$ -	\$ 140,000	\$ 140,000	\$ -	\$ -	-100.0%
5-100-812.72 OFFICE FURN/EQUIP-IT DEPT	\$ -	\$ 25,000	\$ 25,000	\$ 27,778	\$ -	-100.0%
TOTAL CAPITAL	\$ -	\$ 246,645	\$ 246,645	\$ 288,974	\$ 66,263	-73.1%
TOTAL EXPENDITURES	\$ -	\$ 677,730	\$ 677,730	\$ 693,132	\$ 66,263	-90.2%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ -	\$ (573,379)	\$ (573,379)	\$ (433,378)	\$ -	-100.0%
6-000-685.00 OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ (252,502)	\$ -	0.0%
TOTAL TRANSFERS	\$ -	\$ (573,379)	\$ (573,379)	\$ (685,880)	\$ -	-100.0%
CHANGE IN NET POSITION	\$ -	\$ (104,351)	\$ (104,351)	\$ (7,252)	\$ (66,263)	-36.5%
ENDING FUND BALANCE	\$ 104,351	\$ -	\$ -	\$ 97,099	\$ 30,836	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 2,773,770	\$ 1,020,193	\$ 1,020,193	\$ 1,243,910	\$ 2,134,333	109.2%
REVENUES						
4-710.31 INTEREST-TEXSTAR	\$ 1,005	\$ 3,000	\$ 3,000	\$ 4,750	\$ 3,000	0.0%
TOTAL REVENUES	\$ 1,005	\$ 3,000	\$ 3,000	\$ 4,750	\$ 3,000	0.0%
EXPENDITURES						
CAPITAL						
5-100-803.00 STREETS/INLETS/CURBS	\$ 1,546,436	\$ 2,720,193	\$ 2,720,193	\$ 784,327	\$ 4,102,363	50.8%
5-100-803.50 STREETS/INLET/CURB-REHAB PROJE	\$ 126,957	\$ 621,998	\$ 621,998	\$ 500,000	\$ 1,034,970	66.4%
TOTAL CAPITAL	\$ 1,673,393	\$ 3,342,191	\$ 3,342,191	\$ 1,284,327	\$ 5,137,333	53.7%
TOTAL EXPENDITURES	\$ 1,673,393	\$ 3,342,191	\$ 3,342,191	\$ 1,284,327	\$ 5,137,333	53.7%
TRANSFERS						
6-000-601.07 INTERFUND TRNSF-DRAINAGE FUND	\$ -	\$ -	\$ -	\$ 50,000	\$ -	0.0%
6-000-602.27 INTERFUND TRNSF-FEMA RELIEF FD	\$ (142,528)	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-602.70 INTERFUND TRNSF-GEN GOVT CAP PROJ	\$ -	\$ -	\$ -	\$ (2,220,000)	\$ (3,000,000)	0.0%
6-000-683.00 OTHER SOURCES-BOND PROCEEDS	\$ -	\$ (2,318,998)	\$ (2,318,998)	\$ -	\$ -	-100.0%
TOTAL TRANSFERS	\$ (142,528)	\$ (2,318,998)	\$ (2,318,998)	\$ (2,170,000)	\$ (3,000,000)	29.4%
CHANGE IN NET POSITION	\$ (1,529,860)	\$ (1,020,193)	\$ (1,020,193)	\$ 890,423	\$ (2,134,333)	109.2%
ENDING FUND BALANCE	\$ 1,243,910	\$ -	\$ -	\$ 2,134,333	\$ 0	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 635,385	\$ 427,602	\$ 427,602	\$ 22,240	\$ 38,292	-91.0%
REVENUES						
4-513.41 VERF RENTAL INCOME STREETS	\$ 58,312	\$ 70,206	\$ 70,206	\$ 70,206	\$ 80,819	15.1%
4-513.54 VERF RENTAL INCOME ANIMAL SVCS	\$ -	\$ 7,559	\$ 7,559	\$ 7,559	\$ -	-100.0%
4-518.22 VERF RENTAL INCOME DEV SVCS	\$ 5,464	\$ 2,501	\$ 2,501	\$ 2,501	\$ 5,464	118.5%
4-518.31 VERF RENTAL INCOME MAINT	\$ 22,593	\$ 28,518	\$ 28,518	\$ 28,518	\$ 22,593	-20.8%
4-518.44 VERF RENTAL INCOME PARKS	\$ 18,204	\$ 28,795	\$ 28,795	\$ 28,795	\$ -	-100.0%
4-518.51 VERF RENTAL INCOME PD	\$ 124,980	\$ 187,548	\$ 187,548	\$ 187,548	\$ -	-100.0%
4-518.52 VERF RENTAL INCOME FIRE	\$ 10,718	\$ 73,091	\$ 73,091	\$ 73,091	\$ 10,718	-85.3%
4-710.00 INTEREST EARNED	\$ 3,641	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	-100.0%
TOTAL REVENUES	\$ 243,912	\$ 400,218	\$ 400,218	\$ 400,218	\$ 119,594	-70.1%
EXPENDITURES						
NON-CAPITAL ASSETS						
5-100-710.00 MACHINERY/EQUIPMENT	\$ 402,129	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL NON-CAPITAL ASSETS	\$ 402,129	\$ -	\$ -	\$ -	\$ -	0.0%
CAPITAL						
5-100-813.00 VEHICLES	\$ 252,854	\$ 665,464	\$ 665,464	\$ 656,932	\$ -	-100.0%
5-100-860.11 DEBT SERVICE - INTEREST	\$ 19,553	\$ 19,449	\$ 19,449	\$ 19,453	\$ 7,869	-59.5%
5-100-860.15 DEBT SERVICE - PRINCIPAL	\$ 202,033	\$ 264,991	\$ 264,991	\$ 264,987	\$ 111,725	-57.8%
TOTAL CAPITAL	\$ 474,440	\$ 949,904	\$ 949,904	\$ 941,372	\$ 119,594	-87.4%
TOTAL EXPENDITURES	\$ 876,569	\$ 949,904	\$ 949,904	\$ 941,372	\$ 119,594	-87.4%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ 19,512	\$ 557,206	\$ 557,206	\$ 557,206	\$ -	-100.0%
TOTAL TRANSFERS	\$ 19,512	\$ 557,206	\$ 557,206	\$ 557,206	\$ -	-100.0%
CHANGE IN NET POSITION	\$ (613,145)	\$ 7,520	\$ 7,520	\$ 16,052	\$ -	-100.0%
ENDING FUND BALANCE	\$ 22,240	\$ 435,122	\$ 435,122	\$ 38,292	\$ 38,292	-91.2%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 915,841	\$ 887,782	\$ 887,782	\$ 884,890	\$ 1,115,378	25.6%
REVENUES						
4-521.00 GRANT REVENUES	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	0.0%
4-710.00 INTEREST EARNED	\$ 7,752	\$ -	\$ -	\$ 5,000	\$ 3,000	0.0%
TOTAL REVENUES	\$ 7,752	\$ 750,000	\$ 750,000	\$ 5,000	\$ 753,000	0.4%
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANT FEES	\$ 48,682	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL SERVICES	\$ 48,682	\$ -	\$ -	\$ -	\$ -	0.0%
CAPITAL						
5-100-803.40 PAVING/DRAINGE IMPROV-NEW PARK	\$ -	\$ 297,000	\$ 297,000	\$ -	\$ 297,000	0.0%
5-100-804.64 UTILITY LINES-WATER	\$ -	\$ 88,842	\$ 88,842	\$ -	\$ 84,942	-4.4%
5-100-804.65 UTILITY LINES-SEWER	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	0.0%
5-100-816.30 PARK IMPRV-BRENHAM FAMILY PARK	\$ 113,551	\$ 1,192,000	\$ 1,192,000	\$ 39,512	\$ 1,456,437	22.2%
TOTAL CAPITAL	\$ 113,551	\$ 1,607,842	\$ 1,607,842	\$ 39,512	\$ 1,868,379	16.2%
TOTAL EXPENDITURES	\$ 162,233	\$ 1,607,842	\$ 1,607,842	\$ 39,512	\$ 1,868,379	16.2%
TRANSFERS						
6-000-625.00 INTERFUND TRNSF - BCDC	\$ (123,530)	\$ (265,000)	\$ (265,000)	\$ (265,000)	\$ -	-100.0%
TOTAL TRANSFERS	\$ (123,530)	\$ (265,000)	\$ (265,000)	\$ (265,000)	\$ -	-100.0%
CHANGE IN NET POSITION	\$ (30,951)	\$ (592,842)	\$ (592,842)	\$ 230,488	\$ (1,115,379)	88.1%
ENDING FUND BALANCE	\$ 884,890	\$ 294,940	\$ 294,940	\$ 1,115,378	\$ 0	-100.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,404,481	0.0%
REVENUES						
4-710.31 INTEREST-TEXSTAR	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ 10,000	0.0%
TOTAL REVENUES	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ 10,000	0.0%
EXPENDITURES						
SERVICES						
5-100-421.20 BOND ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ 103,001	\$ -	0.0%
TOTAL SERVICES	\$ -	\$ -	\$ -	\$ 103,001	\$ -	0.0%
CAPITAL						
5-100-802.00 BUILDINGS/BUILDING IMPROVEMENT	\$ -	\$ 280,000	\$ 280,000	\$ -	\$ -	-100.0%
5-100-802.52 BUILDINGS-FIRE STATION #2	\$ -	\$ -	\$ -	\$ -	\$ 600,000	0.0%
5-100-813.41 VEHICLES/LARGE EQUIP-STREETS	\$ -	\$ 743,807	\$ 743,807	\$ 362,348	\$ 381,369	-48.7%
5-100-813.52 VEHICLES/LARGE EQUIPMENT-FIRE	\$ -	\$ 844,600	\$ 844,600	\$ -	\$ 906,358	7.3%
5-100-815.48 OTHER CAPITAL-AIRPORT	\$ -	\$ 80,000	\$ 80,000	\$ 278,171	\$ 116,177	45.2%
TOTAL CAPITAL	\$ -	\$ 1,948,407	\$ 1,948,407	\$ 640,519	\$ 2,003,904	2.8%
TOTAL EXPENDITURES	\$ -	\$ 1,948,407	\$ 1,948,407	\$ 743,520	\$ 2,003,904	2.8%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ (26,000)	0.0%
6-000-602.37 INTERFUND TRNSF-STREETS& DRAIN	\$ -	\$ -	\$ -	\$ 2,220,000	\$ 3,000,000	0.0%
6-000-683.00 OTHER SOURCES-BOND PROCEEDS	\$ -	\$ (1,938,407)	\$ (1,938,407)	\$ (4,363,001)	\$ (10,000,000)	415.9%
TOTAL TRANSFERS	\$ -	\$ (1,938,407)	\$ (1,938,407)	\$ (2,143,001)	\$ (7,000,000)	261.1%
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ 1,404,481	\$ 5,006,096	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,404,481	\$ 6,410,577	0.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 45,278	\$ 161,761	\$ 161,761	\$ 162,186	\$ 386,243	138.8%
REVENUES						
4-102.00 TAX RECEIPTS-TIRZ NO. 1	\$ 116,483	\$ 225,302	\$ 225,302	\$ 223,057	\$ 576,499	155.9%
4-513.00 INTEREST INCOME	\$ 424	\$ -	\$ -	\$ 1,000	\$ 1,500	0.0%
TOTAL REVENUES	\$ 116,908	\$ 225,302	\$ 225,302	\$ 224,057	\$ 577,999	156.5%
EXPENDITURES						
SERVICES						
5-100-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ -	\$ -	\$ -	\$ 70,000	0.0%
TOTAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 70,000	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 70,000	0.0%
CHANGE IN NET POSITION	\$ 116,908	\$ 225,302	\$ 225,302	\$ 224,057	\$ 507,999	125.5%
ENDING FUND BALANCE	\$ 162,186	\$ 387,063	\$ 387,063	\$ 386,243	\$ 894,242	131.0%

	ACTUAL 2020-2021	ADOPTED 2021-2022	AMENDED 2021-2022	PROJECTED 2021-2022	PROPOSED 2022-2023	% CHANGE FROM PY
BEGINNING FUND BALANCE	\$ 232,703	\$ 306,352	\$ 306,352	\$ 316,435	\$ 397,529	29.8%
REVENUES						
4-513.00 INTEREST INCOME	\$ 1,209	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,500	0.0%
4-520.00 WORKERS' COMP RECEIPTS	\$ 181,637	\$ 137,548	\$ 137,548	\$ 182,177	\$ 184,240	33.9%
TOTAL REVENUES	\$ 182,846	\$ 139,048	\$ 139,048	\$ 183,377	\$ 185,740	33.6%
EXPENDITURES						
SERVICES						
5-100-450.00 OTHER SERVICES	\$ 351	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	25.0%
TOTAL SERVICES	\$ 351	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	25.0%
SUNDRIES						
5-100-936.00 WORKERS' COMP PREMIUM	\$ 95,736	\$ 101,189	\$ 101,189	\$ 94,274	\$ 115,000	13.6%
5-100-941.10 MEDICAL-PRIOR YEAR	\$ 133	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-100-941.60 VOLUNTEER BENEFITS	\$ 2,894	\$ 2,900	\$ 2,900	\$ 2,709	\$ 2,900	0.0%
TOTAL SUNDRIES	\$ 98,763	\$ 104,389	\$ 104,389	\$ 97,283	\$ 118,200	13.2%
TOTAL EXPENDITURES	\$ 99,114	\$ 108,389	\$ 108,389	\$ 102,283	\$ 123,200	13.7%
TRANSFERS						
6-000-601.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ 214,822	0.0%
6-000-602.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ 22,351	0.0%
6-000-603.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ 5,515	0.0%
6-000-604.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ 19,079	0.0%
6-000-605.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ 9,012	0.0%
6-000-607.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ 4,221	0.0%
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 275,000	0.0%
CHANGE IN NET POSITION	\$ 83,732	\$ 30,659	\$ 30,659	\$ 81,094	\$ (212,460)	-793.0%
ENDING FUND BALANCE	\$ 316,435	\$ 337,011	\$ 337,011	\$ 397,529	\$ 185,069	-45.1%



Ordinances & Policies

ORDINANCE NO. O-22-023

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2022-23; 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, 2022 through September 30, 2023 and has filed same with the City Secretary and has held a public hearing 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, 2022 through September 30, 2023 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 26th day of September 2022.

PASSED AND ADOPTED on its second reading this the 29th day of September 2022.



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

ATTEST:

Jeanne Bellinger
Jeanne Bellinger, TRMC, CMC
City Secretary

Cary Bovey
Cary Bovey
City Attorney

ORDINANCE NO. O-22-024

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2022 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 \$0.3297 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 2022.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2022, an ad valorem tax of \$0.1440 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 \$0.4737 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 TAX RATE WILL EFFECTIVELY BE RAISED BY 18.94 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$52.50.

SECTION VI.

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 26th day of September 2022.

PASSED AND ADOPTED on its second reading this the 29th day of September 2022.



ATTEST:

Jeanne Bellinger
Jeanne Bellinger, TRMC, CMC
City Secretary

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

Cary Bovey
Cary Bovey
City Attorney



FINANCIAL POLICIES

The City of Brenham is responsible to its citizens and customers to carefully account for public funds, to manage City finances wisely and to plan for the adequate funding of services desired by the public. The primary objective of financial policies is to help the City achieve a long-term, stable and positive, financial condition. Hence, the following financial policies have been adopted by the City of Brenham.

BUDGET POLICY

1. The budget process of the City shall conform to the Texas Uniform Budget Law.
2. The City Manager, as chief executive officer, has ultimate responsibility for the budget.
3. The City Manager formulates the budget goals for the City under the direction of City Council.
4. All agencies of the City are required to submit requests for appropriations to the City Manager on or before the 15th of July each year.
5. All budgets are prepared and adopted on a basis consistent with generally accepted accounting principles which is the same basis of accounting used for financial reporting.
6. The appropriated budget is prepared by fund and department.
7. The City Manager must present a proposed budget to the City Council for review prior to August 30th each year.
8. The City Council will hold public hearings on the proposed budget and adopt a final budget by ordinance no later than September 30th each year.
9. The City Council shall adopt a balanced budget; the revenues must equal the expenditures. The budget may include a fund balance transfer as a resource to balance the budget.
 - a. The City will strive to maintain an unrestricted fund balance reserve in the General Fund sufficient to cover 90 days of operating expenditures.
 - b. The City will strive to maintain an unrestricted fund balance reserve in the Utility Funds sufficient to cover 60 days of operating expenditures.
10. Annual appropriated budgets are adopted for all governmental fund types except the following:
 - a. Budgets for certain grants, established as special revenue funds, which are created pursuant to the terms of the related grant documents.
 - b. Budgets for funds set up to receive special donations or assessments for specific purposes, which are established as special revenue funds.
 - c. Budgets for certain major capital improvements that are set up as capital projects funds. Annual budgets are not adopted because these projects span more than one fiscal year.

11. All annual budget appropriations lapse at the end of the fiscal year.
12. Department heads may make transfers of appropriations within a department up to \$2,500. Transfers over this amount require the approval of the City Manager or Assistant City Manager.
13. The City Manager is authorized to transfer budgeted amounts between line items and departments within any fund.
14. Any budget revisions that alter the total expenditures of any fund must be approved by the City Council.
15. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is the fund level.
16. The budget is originally enacted by ordinance; therefore, any amendments to the budget must also be made by ordinance.
 - a. Proposed amendments and the justification thereof will be presented during a work session of a meeting of the City Council.
 - b. The proposed ordinance amending the budget will be presented during a formal session at two subsequent meetings of the City Council.

FUND BALANCE POLICY

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

INVESTMENT POLICY

1. The City of Brenham adopts a written investment policy annually.

DEBT POLICY

1. 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.

FINANCIAL POLICIES

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.

PROCUREMENT POLICY – FEDERAL GRANTS AND AGREEMENTS

1. The City of Brenham will comply with procurement requirements and/or subsequent amendments in Title 2 *Code of Federal Regulations (CFR) Grants and Agreements*.
2. The procurement process must be carried out in a fair, uniform and thorough manner to provide open competition in securing all products and services.
3. The required procurement documentation must include the rationale for procurement method, selection of contract type, contractor selection/rejection and basis for contract price.
4. Every procurement in excess of the Simplified Acquisition Threshold (\$150,000) must have a cost or price analysis performed, including contract modifications.
5. Cost plus a percentage of cost must not be used and are explicitly disallowed.
6. Contracts must contain the applicable provisions of Appendix II of 2 CFR §200.326.
7. The City will maintain good administrative practices and sound business judgment during the procurement process.
8. Prepare the Checklist for Reviewing Procurements Under Grants by Non-Federal Entities which was created to assist recipients in complying with the federal requirements that procurements must meet for expenses to be eligible for reimbursement.

Adopted by Council: October 15, 2009 (R-09-023)

Amended: April 4, 2013

Amended: March 19, 2020

Adopted by Council: March 19, 2020 (R-20-013)

RESOLUTION NO. R-22-029

A RESOLUTION ADOPTING INVESTMENT POLICY AND STRATEGY FOR THE CITY OF BRENHAM

WHEREAS, the Public Funds Investment Act (Texas Government Code, Chapter 2256) governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.005a) requires the City Council to adopt an investment policy and investment strategies by rule, order, ordinance or resolution governing the investment of funds under its control; and

WHEREAS, the Public Fund Investment Act (Section 2256.005e), requires the resolution approving the policy and strategy to record any changes made thereto; and

WHEREAS, the City has chosen to make certain changes to the Policy to include the following;

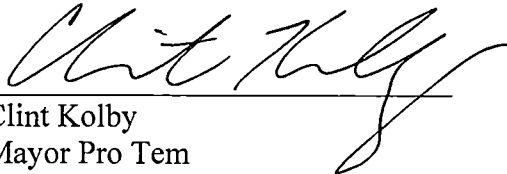
- Changing the title Chief Financial Officer to Director of Finance
- Changing the name CAFR to Annual Comprehensive Financial Report (ACFR)
- Extending the maximum weighted average maturity (WAM) to one year from six months
- Matching the benchmark to the extended WAM
- Including earnings potential as a criteria in choosing a depository bank
- Requiring the annual broker/dealer list to include only broker/dealers
- Requiring only investment pools to certify to the City's policy
- Requiring that all banks and broker/dealers be provided the investment policy
- Clarifying that the collateral agreement is inside the depository agreement
- Clarifying that the Director of Finance is responsible for the collateral substitution process
- Requiring that collateralized mortgage obligations (CMOs) as collateral must pass the bank test of the Federal Reserve
- Adding Federal Home Loan Bank (FHLB) irrevocable letters of credit as authorized collateral with preference to securities
- Requiring that market prices of securities are obtained from independent parties

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

The City has complied with the requirements of the Public Funds Investment Act and the Investment Policy and Strategy, as amended, attached hereto as Exhibit A, is hereby adopted as the Investment Policy of the City.

RESOLVED on this 29th day of September 2022.




Clint Kolby
Mayor Pro Tem

ATTEST:


Jeana Bellinger, TRMC, CMC
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.

INVESTMENT POLICY

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 Annual Comprehensive Financial Report (ACFR) 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.

INVESTMENT POLICY

Based upon the cash flow of the City the maximum dollar-weighted average maturity of the consolidated portfolio shall be one (1) year. The benchmark used to determine whether reasonable yields are being achieved shall be the one year 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 one year 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.

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V. RESPONSIBILITY AND CONTROL

CITY COUNCIL RESPONSIBILITIES

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

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

INVESTMENT OFFICERS

The Director of Finance 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.

INVESTMENT POLICY

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.

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INDEMNIFICATION

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally liable for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. Officers and employees involved in the investment process shall refrain from personal business activity that would conflict with the proper execution and management of the investment program, or that would impair their ability to make impartial decisions.

Council members, employees and Investment Officers shall disclose to the Texas Ethics Commission and the City Manager, and the City Manager discloses to the City Council if:

- a) The officer has a personal business relationship with a business organization offering to engage in an investment transaction with the City; or
- b) The officer is related within the second degree by affinity of consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the City; or
- c) The officer has any material interests in financial institutions with which they conduct business; or
- d) The officer has any personal financial/investment positions that could be related to the performance of the investment portfolio.

Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the City of Brenham.

VI. SUITABLE AND AUTHORIZED INVESTMENTS

City funds may be invested only in the instruments described below, all of which are authorized and further defined by the Act. The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

I. AUTHORIZED INVESTMENTS

1. Obligations of the United States of America, its agencies and instrumentalities with stated maturities not to exceed three (3) years 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 "A" or its equivalent with maturities not to exceed three (3) years.

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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 one year. This dollar-weighted average will be calculated using the stated final maturity dates of each security.

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DIVERSIFICATION

The City of Brenham recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification that shall be achieved by the following general guidelines:

- Limiting investments to avoid over concentration in investments from a specific issuer or business,
- Limiting investment in investments that have higher credit risks
- Investing in investments with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

VIII. SELECTION OF BANKS AND DEALERS

DEPOSITORY

As required by the City of Brenham Charter, every five (5) years a banking services depository shall be selected through a competitive process, which shall include a formal request for proposal (RFP) and be consistent with state law. The selection of a depository will be determined by competitive bid and evaluation of bids will be based on the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law.
- The ability to provide required services.
- The ability to meet all requirements in the banking RFP.
- The lowest net banking service cost, consistent with the ability to provide an appropriate level of service.
- The earning potential for funds in the depository.
- The credit worthiness and financial stability of the bank.

All banks will execute a written depository agreement in accordance with FIRREA¹ designating authorized collateral.

AUTHORIZED BROKERS/DEALERS

The City Audit/Investment Committee shall, at least annually, review, revise, and adopt a list of qualified broker/dealers 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. All local government pools in which the City participates shall provide the City with certification stating

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

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the pools have 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 local government investment pools, must sign the City's certification. Every provider will be furnished the City's Investment Policy.

COMPETITIVE BIDS

All transactions will be made on a competitive basis. The Director of Finance 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 and approve the custodial agreement for collateral to secure demand or time deposits. Securities owned by the City of Brenham shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by an independent third party custodian outside of the pledging bank and evidenced by original safekeeping receipts of the pledging institution with which the collateral is deposited. Original safekeeping receipts and monthly collateral reports shall be delivered to the City.

COLLATERAL POLICY

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require collateralization of City funds in time and demand deposit with any depository bank. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% market value of the total 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 depository agreement. The depository agreement is to specify the acceptable investment securities for collateral, including provisions relating to possession

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of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. Clearly marked evidences of ownership (safekeeping receipts) must be supplied to and retained by the City. Collateral shall be priced weekly at a minimum to assure that the market value of the pledged securities is adequate.

The Director of Finance is responsible for all substitutions and the substitution process. 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 by the bank or custodian .

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 and collateralized mortgage obligations (CMO) which pass the Federal Reserve bank test
- 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
- FHLB Irrevocable letters of credit

Preference will be given to pledged securities.

SUBJECT TO AUDIT

All collateral shall be subject to inspection and audit by the Director of Finance 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 earnings utilizing allowable investments

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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 one year 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(s) 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 monthly/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.

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.

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

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XII. INVESTMENT POLICY ADOPTION

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

PRIOR AUTHORITY/DATE ISSUED:

City Council Resolution #R-21-027

October 1, 2021



Attachments

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BRENHAM _____
Taxing Unit Name

979-337-7200_____
Phone (area code and number)

200 WEST VULCAN STREET, BRENHAM, TEXAS 77833 _____
Taxing Unit's Address, City, State, ZIP Code

WWW.CITYOFBREHAM.ORG _____
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,611,590,117
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 278,276,130
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,333,313,987
4.	2021 total adopted tax rate.	\$.4940 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 16,490,900_____ B. 2021 values resulting from final court decisions: -\$ 15,699,220_____ C. 2021 value loss. Subtract B from A. ³	\$ 791,680
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 11,712,760_____ B. 2021 disputed value: -\$ 2,969,480_____ C. 2021 undisputed value. Subtract B from A. ⁴	\$ 8,743,280
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 9,534,960

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,342,848,947
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value:..... \$ <u>0</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... \$ <u>2,929,556</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ 2,929,556
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value:..... \$ <u>0</u></p> <p>B. 2022 productivity or special appraised value:..... -\$ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,959,556
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 43,578,681
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,296,340,710
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,403,923
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 2,681
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,406,604
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ <u>1,823,415,325</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u></p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... -\$ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... -\$ <u>103,595,692</u></p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ 1,719,819,633

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>222,600,000</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 222,600,000
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 265,004,707
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,677,414,926
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 61,911,363
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 61,911,363
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,615,503,563
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$.3966 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ N/A

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$.3500 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,342,848,947

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,699,971
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>1,697</u></p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>223,057</u></p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- <u>0</u></p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>(221,360)</u></p> <p>E. Add Line 30 to 31D.</p>	\$ 4,478,611
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,615,503,563
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$.2772 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²³ [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ <u>0</u>
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.....	\$ <u>0</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ <u>0</u>
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ <u>0</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0</u> /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ <u>N/A</u>
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ <u>N/A</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>.2772</u> /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ <u>655,116</u>
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ <u>.0406</u> /\$100
	C. Add Line 40B to Line 39.	\$ <u>.3178</u> /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>.3289</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>2,851,060</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>484,223</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 2,366,837
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 2,366,837
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>98.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>98.52</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>97.83</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>97.17</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	98.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,415,140
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,677,414,926
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$.1440 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$.4729 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ N/A /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ N/A
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 713,446
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,677,414,926
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$.0425 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.3966 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ N/A /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$.4729 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$.4303 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ N/A
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ N/A /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ N/A /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$.0000 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ 0.0434 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$.0000 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.0434 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.4738 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$.2772 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,677,414,926
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$.0298 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$.1440 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$.4510 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ N/A /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ N/A /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ N/A
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ N/A /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ N/A /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$.3966 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$.4738 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$.4510 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here TIM MCROBERTS, STRATEGIC BUDGET OFFICER
Printed Name of Taxing Unit Representative

sign here  8/23/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §526.04(c-2) and (d-2)

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 System
ACFR	Annual Comprehensive Financial Report
CO or COB	Certificate of Obligation Bonds
COLA	Cost of Living Adjustment
DP	Decision Package
EDF	Economic Development Foundation
EPA	Environmental Protection Agency
FAA	Federal Aviation Association
FEMA	Federal Emergency Management Agency
FOG	Fats, Oils, and Grease Program
FT	Full Time
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year Ending
GIS	Geographical Information Systems
GO or GOB	General Obligation Bond
HVAC	Heating, Ventilating, and Air Conditioning
HOT	Hotel Occupancy Tax
IFERC	International Fusion Energy Research Center
IT	Information Technology
KV	Kilovolt
KWH	Kilowatt Hour
LCRA	Lower Colorado River Authority
MCF	One Thousand Cubic Feet
mmBTU	One Million British Thermal Units
NSF	Non-Sufficient Funds
O&M	Operations & Maintenance
OASDI	Old-Age, Survivors, and Disability Insurance
PCRF	Price Cost Recovery Factor
PT	Part Time
RAE	Revised Annual Estimate
RAMP	Routine Airport Maintenance Program
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control and Data Acquisition
TCEQ	Texas Commission on Environmental Quality
TCW	Texas Commercial Waste Management
TRNFS	Transfers
TxDOT	Texas Department of Transportation

GLOSSARY

This document contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader of this document understand these terms, this budget glossary has been included.

A

Abatement: An official reduction or eliminations of one's assessed valuation after completion of the original assessed value.

Accrual Basis: The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Ad Valorem Tax: A tax based on the assessed value of real estate or personal property.

Appropriation: A legal authorization granted by a legislative body to make expenditures or incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended in.

Assessed Value: A valuation set upon real and personal property by the Washington County Appraisal District as a basis for levying taxes.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has carried out its responsibilities.

B

Balanced Budget: A budget in which estimated revenues are equal to or greater than estimated expenditures.

Basis of Accounting: A term used to refer to when transactions and economic events are recognized in the accounts and reported in the financial statements.

Brenham Community Development Corporation (BCDC): A legally separate entity from the City and is governed by a board appointed by City Council. The BCDC was formed to oversee revenues and expenditures of a special three-eight cents sales tax for economic development and community recreational development.

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

C

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

Capital/Major Project Expenditure/Expense: Expenditures resulting in the acquisition of or addition to the 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.

GLOSSARY

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

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

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

D

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

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

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).

E

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Fund: A fund established to record the financial transactions of an enterprise operation. An enterprise operation is one which receives its revenues from fees charged for services rendered, operates like a private sector business, and focuses its financial accounting on capital preservation and income measurement.

Expenditure: A decrease in net current financial resource. Expenditures represent current operating charges incurred during the current period where the disbursement has occurred or will occur within one year, debt service and capital outlays. Expenditures do not include encumbrances.

Expense: Decreases in net total assets. Expenses represent the cost of operations incurred during the current period regardless of the timing of the related disbursements.

F

Fixed Year: A 12-month budget period to which the annual operating budget applies, generally extending from October 1ST through the following September 30TH.

Fixed Assets: Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Full Time Equivalent (FTE): A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year (40 hour work week).

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities. A negative fund balance is a deficit balance.

G

General Fund: The fund used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

General Ledger: A ledger containing the accounts in which are recorded, in detail or in summary, all transactions of a governmental unit.

GLOSSARY

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

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

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

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

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

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

I

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

Inter-Fund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues: Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

L

Levy: The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. The term does not include encumbrances.

Line Item Budget: A budget that separates spending into categories, or greater detail, as opposed to a program budget.

Long-Term Debt: Debt with a maturity of more than one year after the date of issue.

M

Mission Statement: A brief written statement of the purpose of an organization that guides the actions of the organization, spells out its overall goal, provides a sense of direction, and guides decision making for all levels of management.

Modified Accrual Basis: A method of accounting that recognizes revenues in the accounting period in which they become available and measurable. Available revenues are those that are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

N

Net Working Capital: Operating liquidity, current assets less current liabilities, available.

Non-Recurring Revenues: A one-time or inconsistent source of money available to a city or town.

O

Object: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Budget: The budget as adopted by the City Council.

Operating Budget: A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them.

Ordinance: A formal legislative enactment of the city carrying the full force and effect of a law within the city. An ordinance has more legal formality than a resolution, which has lower legal status. Enactment of ordinances is often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by ordinance.

P

Performance Measure: A measurement of results or conditions, related to a program, which can be used to determine the degree of performance achieved.

GLOSSARY

Proprietary Fund Types: Funds that account for government's business-type activities, those that receive a significant portion of their funding through user charges, such as proprietary funds are the enterprise fund and the internal service fund.

Purchase Order: A document issued to a vendor to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.

R

Reserves: An amount set aside annually within the budget of a city to provide a funding source for extraordinary or unforeseen expenditures.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits.

Revenues: An increase in cash or other current asset without a corresponding reduction in expenditures or increase in liabilities or equity. Revenues are cash receipts or amounts due which meet the applicable revenue recognition criteria.

S

Sinking Fund: A fund established by a government agency or business for the purpose of reducing debt.

Special Revenue Fund: Funds containing revenues that are earmarked for and restricted to expenditures for specific purposes.

Strategy: A plan of action designed to achieve a particular goal.

T

Tax Base: The total value of all real and personal property in the City of Brenham on January 1st of each year, as certified by the Chief Appraiser. The tax base represents net value after all exemptions.

Tax Levy: Taxes that are imposed and collected.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base.

Tax Roll: A list of all taxable property within a given jurisdiction.

Transfers: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Funds: A fund for money donated or transferred to a municipality with specific instructions on its use.

U

Undesignated Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unreserved, Designated: A limitation on the use of all or part of the expendable balance in a governmental fund.

Unreserved, Undesignated: Money, assets, or other resource available for appropriating.

User-Based Fee/Charge: A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service.

User Fees: The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Utility Funds: Funds used to account for the operations of the electric, sanitation, and wastewater disposal activities.

Utility Revenue Bonds: A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds.

W

Working Capital: Operating liquidity, current assets less current liabilities, available.