



2024

25

Adopted Budget



CITY OF BRENHAM TEXAS ADOPTED BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2024 - SEPTEMBER 30, 2025

Senate Bill No. 2, Section 102.007 of the Local Government Code requires the above information be included on the cover page of the annual adopted budget documents.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$959,022, which is a 9.42 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 \$364,048.

On the Council Meetings held on September 5th and 19th, 2024, a record vote was taken of the following City Council members on the adoption of the Fiscal Year 2024-2025 proposed budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	09/05/24 VOTE	09/19/24 VOTE
Mayor Atwood Kenjura	YES	YES
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	YES	ABSENT
Shannan Canales, Ward 1	YES	ABSENT
Albert Wright, Ward 2	YES	YES
Dr. Paul LaRoche III, Ward 3	YES	YES
Adonna Saunders, Ward 4	YES	YES
Leah Cook, Position 6 At-Large	YES	YES

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

	FY 2024 - 2025		FY 2023 - 2024	
Adopted Property Tax Rate	\$	0.4584	\$	0.4584
No-New-Revenue Tax Rate	\$	0.4555	\$	0.4445
No-New-Revenue Maintenance & Operations Tax Rate	\$	0.3119	\$	0.3007
Voter-Approval Tax Rate	\$	0.4666	\$	0.4606
Debt Rate	\$	0.1420	\$	0.1482
Amount of Municipal Debt Obligation:	\$	3,374,365	\$	3,087,497

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.

	FY23	FY24 Estimate	FY25 Adopted Budget
Public Notices	\$ 2,735.99	\$ 5,101.71	\$ 4,350.00
Membership Dues:	FY23	FY24 Estimate	FY25 Adopted Budget
Texas Municipal League	\$ 3,667.00	\$ 3,667.00	\$ 3,667.00
Texas Public Power Association	\$ 9,093.00	\$ 9,093.00	\$ 9,093.00
Texas Gas Association	\$ 975.00	\$ 975.00	\$ 1,000.00
Total	\$ 13,735.00	\$ 13,735.00	\$ 13,760.00

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Presented is the City of Brenham's Annual Operating Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. Beyond detailing the City's financial portfolio, the budget acts as a policy document, highlighting the major priorities that guide how the City is managed. It also serves as an operational guide, providing the public, elected officials, and City staff with information about the performance and production of individual City departments.

BUDGET BOOK OVERVIEW

The annual budget is comprised of a table of contents and eleven sections. These sections can be grouped into three broad categories as follows:

INTRODUCTION

Texas Senate Bill 2 Requirement: Section 102.007 of the Texas Local Government Code requires the adopted budget to contain a cover page that includes, property tax revenue detail, record votes of each member of the Council voting on the adoption of the Budget, list of property tax rates for preceding and current fiscal year, and total municipal debt obligations.

Readers Guide: brief explanation of the budget book's sections.

Mayor & City Council: a list of Council Members, Ward Map, and City Council Information.

City Organizational Chart: a visual depiction of the city's organizational structure.

City Profile: brief historical background of Brenham, geographical setting, demographics, education, City utilities, amenities and services, and tourist attractions.

Annual Budget Process, Budget Philosophy and Roles & Responsibility: description of the budget process, the City's budget philosophy and roles and responsibilities of staff members.

Budget Calendar: key dates for budget process.

Budget Message: letter to the City Council providing an overview of the budget, significant changes, and major events affecting the budget's development.

FINANCIAL

Budget Summaries: Comprehensive summaries of budgeted revenues, expenditures, other financing sources/uses, and change in fund balance for all budgeted funds.

Long Range Planning: Plan 2040, Brenham Comprehensive Plan – Guiding Principles; The plan establishes core principles that will guide decision-making processes related to growth, development, and community enhancement.

Operating Funds Overview and Detail: Detailed information on all City funds, and departments, including department descriptions, programs and services, goals and objectives, personnel summaries and expenditure summaries for General Fund.

SUPPLEMENTAL INFORMATION

Chart of Accounts: Detailed descriptions of expenses.

Ordinances, Policies & Resolutions:

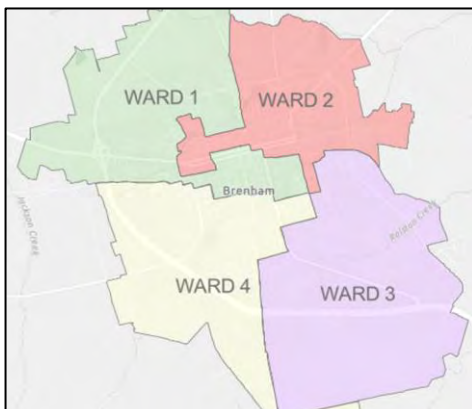
- Ordinance No. O-24-023: Adopting the Annual Budget for the Fiscal Year 2024-25.
- Ordinance No. O-24-024: Levying Taxes for the Tax Year 2024
- Resolution No. R-24-012: Adopting Investment Policy and Strategy for the City of Brenham

2024 Tax Rate Calculation Worksheet: Form 50-856 details the tax rate calculations.

Glossary/Acronyms: Definitions of terms, and a list of abbreviations and acronyms with their meanings used in the budget.

COUNCIL MEMBERS

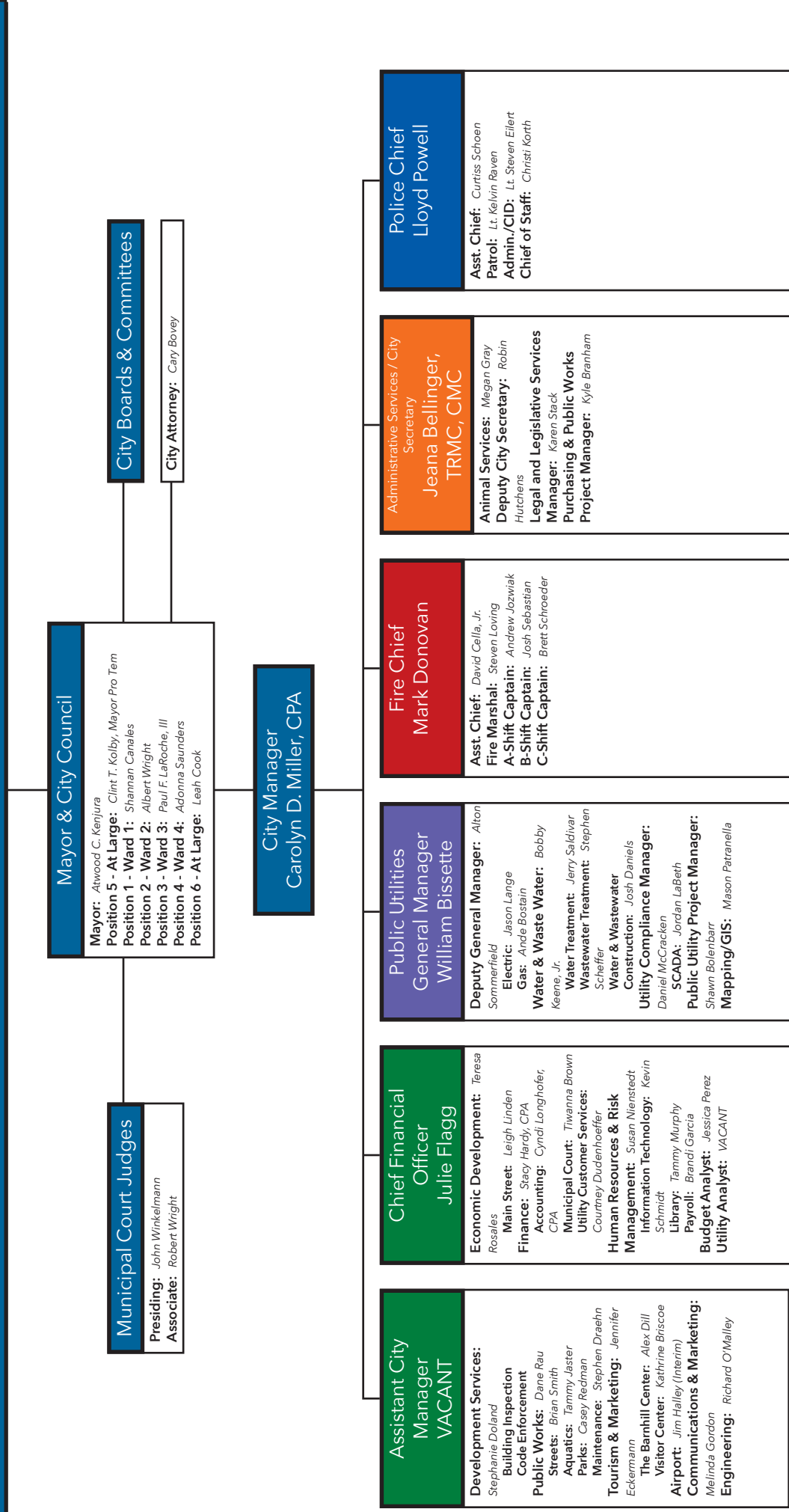
Atwood C. Kenjura	Mayor
Shannan Canales.....	Ward 1
Albert Wright	Ward 2
Dr. Paul LaRoche III	Ward 3
Adonna Saunders.....	Ward 4
Clint Kolby	Position 5 – At Large, Mayor Pro-Tem
Leah Cook	Position 6 – At Large

**COUNCIL WARDS**

Brenham operates under a home-rule charter and elects a City Council that is comprised of a Mayor and six Councilmembers. The Mayor and two Councilmembers are elected at-large, while the remaining four Councilmembers are elected individually to represent one of the four wards. The Mayor and each Councilmember serves a four-year term. The Mayor Pro-Tem is appointed by fellow Councilmembers.

City Council meetings are held bi-monthly, on the first and third Thursday of each month at 1:00 PM. These meetings take place in the Council Chambers at City Hall, located at 200 W. Vulcan Street in downtown Brenham. In compliance with the Texas Open Meetings Act, meeting notices are posted seventy-two hours in advance.

Citizens of Brenham, Texas



HISTORICAL OVERVIEW

Stephen F. Austin's first colonists arrived in Washington County in 1821, becoming the first settlers in this area. After the Republic of Texas was established and a constitution had been adopted, Washington County was formally organized in 1837. In 1843, the Hickory Grove community chose to name their town Brenham in honor of Dr. Richard Fox Brenham, a respected physician and fallen soldier-surgeon whom they deeply admired. This tribute came about a year after Dr. Brenham's death. In 1844, after an exciting race to win the County Seat, Brenham narrowly defeated Independence, winning by a slim margin of just three votes. A post office was established in 1846, and then in 1858 Brenham was incorporated.

The construction of the Washington County Railroad in 1860 established Brenham as a key distribution hub for the state's interior until 1871, when the extension of the Houston and Texas Central Railroad to Austin diminished Brenham's role as a terminus. The Gulf, Colorado & Santa Fe (GC&SF) Railway was the second railroad to reach Brenham, completing the line in April of 1880. Today, the original GC&SF main line through Brenham remains an important route for its current operator, Burlington Northern Santa Fe (BNSF).

Following the end of the Civil War, Brenham was made a military post where Federal soldiers were stationed. In 1866, Brenham had been living under federal martial law for the past year. Tensions between soldiers and residents resulted in a major fire that destroyed over half of the town. A second fire occurred just seven months later, prompting the establishment of Hook and Ladder Company No. 1 to protect the community.

In 1866, Giddings & Giddings Bank became Brenham's first bank. The first public library in Brenham was founded in 1901 by the Fortnightly Club, which is still in operation. The library was originally housed in a room at the back of the Giddings & Giddings Bank. The library was relocated several times before a new building was constructed in 1977 and named the Nancy Carol Roberts Memorial Library. The library then underwent expansion projects in 1984 and 1988, leading to its most recent reconstruction, a new building that opened to the public in November of 2016.

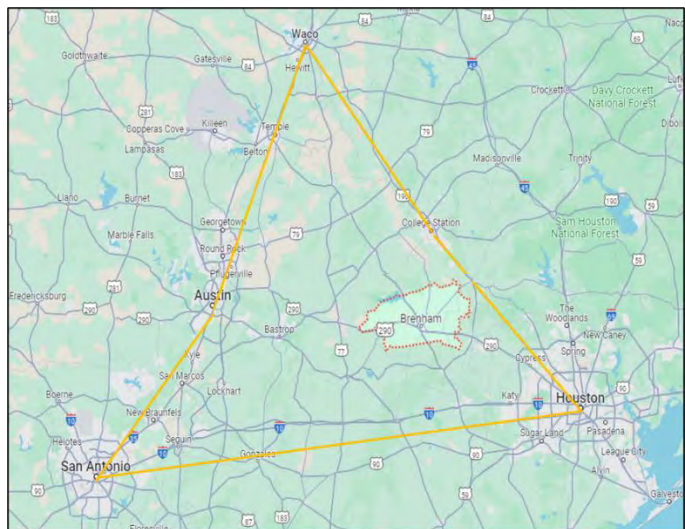
A local newspaper was established in 1866 as the Southern Banner and underwent several mergers and name changes before becoming the Brenham Banner-Press. The Brenham Banner-Press continues to serve the local community today, providing residents with news and information.

GEOGRAPHIC AND ENVIRONMENTAL OVERVIEW

Positioned in the heart of Washington County, Brenham is located at the center of a triangle formed by four major Texas cities: 125 miles south of Waco, 80 miles east of Austin, 156 miles from San Antonio, and 72 miles northwest of Houston. The City sits at the crossroads of US Highway 290 and State Highway 36.

Washington County spans 611 square miles across a gently rolling landscape. The city of Brenham occupies 12.94 square miles within the county's roughly trapezoidal shape. Elevations in the county range from 200 to 500 feet above sea level, gradually sloping southeastward and draining into the Brazos River, which runs along the eastern border.

The climate is subtropical and humid, with an average annual precipitation of forty inches. Alluvial sandy soils provide an ideal growing environment for the diverse, low-scale vegetation and abundant seasonal display of native Texas wildflowers.

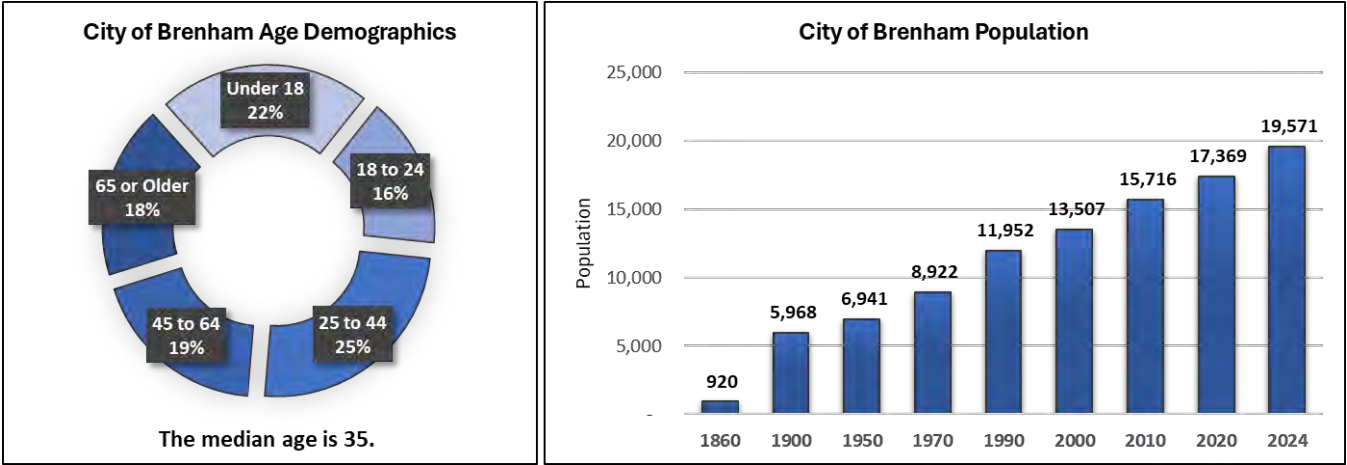


DEMOGRAPHICS

From 1860 to 1900, Brenham’s population doubled every decade. Although there was a slight decline in 1910, the population has generally grown steadily. From 2010 to 2020, the population increased by 11%, and it is estimated to be 19,571 in 2024.

Over 25% of Brenham’s population is of German descent. This heritage is reflected in the town’s historic architecture and cultural celebrations, such as Maifest.

The median household income in 2020 was \$52,664, showing a notable increase from \$43,506 in 2010.



EDUCATION OVERVIEW

In 1875, the Texas Legislature authorized incorporated towns to organize and maintain public schools. On April 26, 1875, Brenham’s City Council voted to organize and establish the first public school system in Texas, and by August of the same year, a School Board and course of study were established.

Today, primary education in Brenham is provided by the Brenham Independent School District (BISD) and covers an area of 439 square miles. BISD remains the oldest public school district in Texas and serves the communities of Brenham, Chappell Hill, Independence, Washington-on-the-Brazos, and a small portion of Austin County.

BISD is the largest public school system in Washington County, with an enrollment of over 4,800 students. The district operates six campuses for grades K-12 and employs more than 700 staff members, including teachers and administrative personnel. The student-to-teacher ratio is approximately 13:1.

Brenham ISD Campuses

- Brenham High School (Grades 9-12)
- Brenham Junior High School (Grades 7-8)
- Brenham Middle School (Grades 5-6)
- Brenham Elementary School (Grades K-4)
- Krause Elementary School (Grades K-4)
- Alton Elementary School (Grades K-4)

Higher education in Brenham is provided by the Blinn College District (Blinn), which was established in 1883 as the first county-owned junior college district in Texas. Blinn offers more than 150 degree and certificate programs across a variety of disciplines. The Brenham campus is home to Blinn’s music, theatre, agriculture, and athletic programs and is the only campus within the Blinn College District that provides on-campus housing. Blinn offers nationally recognized certifications through their applied technology, workforce, and economic development programs.

CITY UTILITIES, SERVICES, AND AMENITIES

While many municipalities manage water and wastewater services, Brenham stands out as one of only ten municipalities that owns and operates its own electric, gas, water, and wastewater utilities. This “one-stop shop” approach provides residents with the convenience of accessing all essential utilities from a single provider. The city's sanitation services are outsourced but overseen and billed by the City of Brenham. Additionally, the city is responsible for maintaining 102 miles of streets and drainage infrastructure. Beyond utilities, the City also mows and maintains the appearance along streets, creeks, and parks.

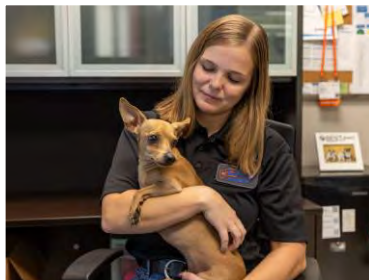
City services are provided by a team of over 250 full-time equivalent employees. All City departments are dedicated to serving the public in the most efficient and cost-effective way possible. Public safety is a key priority, with the Brenham Police Department staffed by 40 sworn officers, the Brenham Fire Department offering fire suppression and rescue services, and a comprehensive disaster preparedness plan in place to ensure community safety during emergencies. Brenham's Animal Services team manages animal control and field activities within the city, handles shelter admissions for all of Washington County, and organizes events to promote pet adoption and connect animals with new families.

Brenham's park system encompasses more than 280 acres, featuring both developed and undeveloped parks and open spaces. The city maintains eight parks that provide a wide range of amenities for residents and visitors, including: sports fields for baseball, softball, and soccer; a skate park with prefab ramps; a learning trail with family games; courts for bocce ball, pickleball, tennis, sand volleyball, and basketball; a disc golf course; a splash pad; hike and bike trails; picnic areas; little free libraries; and several pavilions and buildings with kitchens to rent.

The sports parks host over 1,200 athletic games and 35 tournaments annually, attracting more than 50,000 visitors. The Dr. Bobbie M. Dietrich Memorial Amphitheatre at Hohlt Park provides bench seating for 250, with additional grass seating for various events, including theatrical plays, weddings, and concerts.

The Blue Bell Aquatic Center (BBAC) features an indoor, year-round competition pool with six lanes and a heated therapy pool, as well as a seasonal outdoor, ice cream-themed leisure pool. Throughout the year, the BBAC offers a variety of programs and swimming classes for different age groups.

The Nancy Carol Roberts Memorial Library offers both physical and digital resources for checkout and on-site use. The physical collection contains over 49,000 items, including the Brenham Banner-Press on microfilm dating back to 1876, as well as access to over 70 databases and over 26,000 digital items. Visitors can utilize public computers, web conferencing, a green screen media lab, a SMARTboard, and a wired program room. Additionally, the library hosts a variety of programs and services tailored to the needs of the community.



TOURIST ATTRACTIONS

Brenham is the central hub for Washington County, providing arts, festivals, historical sites, museums, shopping, entertainment, nightlife, as well as great lodging options.

Home to Texas' favorite ice cream, Blue Bell Creameries offers a visitors' center with an ice cream parlor and country store. Guests can enjoy a scoop of ice cream and watch the ice cream-making process from the observation deck.

Brenham's Main Street organization and other downtown groups host numerous annual events, including the Spring Eggs Art Walk, Hot Nights, Cool Tunes concert series, a First Fridays Farmer & Artisan Market, Summer Sip & Art Walk, Uptown Swirl Wine Walk, Mask-Erase on Main, Scarecrow Extravaganza, and the festive Christmas Stroll and Lighted Parade.

Colorful murals throughout downtown inspire the #BrenhamArtWalk, while a self-guided Historic District Walking Tour explores buildings with National Register markers.

Brenham's Flying Horses Carousel at Fireman's Park is one of only five surviving classic wood carousels in Texas. According to the National Carousel Association, Brenham's Flying Horses Carousel is the oldest in Texas and one of the few remaining Carousels consisting of Charles W. Dare horses.

The Washington County Fair is held each September at the Washington County Expo Center. The "Oldest County Fair in Texas" offers several days of exciting events such as a rodeo, carnival, live music and concerts, a variety of livestock shows, arts and crafts exhibits, special attractions, contests, commercial exhibits, and an abundance of delicious fair food.

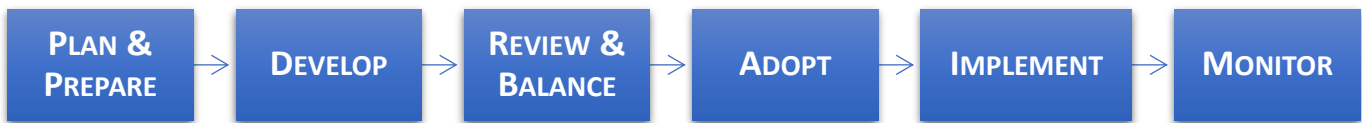
Beyond the city limits of Brenham, Washington County offers additional tourist destinations, including:

- Burton is the home to several antique shops, the Peek a Ranch Alpaca Farm, and the Texas Cotton Gin Museum. The town also hosts the popular Cotton Gin Festival every April.
- Chappell Hill is renowned for its stunning bluebonnet fields, lavender farm, scenic countryside views, and annual events like the Airing of the Quilts, Bluebonnet Festival, and Scarecrow Festival.
- The historic Baylor University campus in Independence is marked by stone columns at the site of Academy Hill, which was the location of the original Baylor University campus for female students.
- The replica of Independence Hall at the Washington-on-the-Brazos State Historic Site marks the location where the Republic of Texas government signed the Texas Declaration of Independence on March 2, 1836.





INTRODUCTION



ANNUAL BUDGET PROCESS

The annual development of the City Budget is one of the most critical and labor-intensive tasks the city tackles each year. Crafting the city's budget is a collaborative process, involving input from Department Directors, Administrative Support Staff, the City Manager, the Budget team and City Council. The Budget represents the financial plan of the City and establishes and communicates the goals and objectives of the City to the community. Although the budget is reviewed by the City Council in July, with adoption in September, the preparation of the budget is a year-round, continuous process.

The annual budget process begins with the Budget team preparing a Budget Calendar. This calendar outlines critical deadlines and milestones for the upcoming budget cycle's preparation, adoption, and administration. This is followed by the 5-Year Plan Kickoff, during which each department submits requests detailing their need for new services, programs, capital, and additional personnel over the next five years. The 5-Year Plan is then reviewed and discussed with the Budget team during departmental meetings. Annually updating the plan encourages staff to consider long-term needs and set departmental priorities accordingly. Lastly, a City Council Retreat is held in May to discuss the Five-Year Plan and gather input from the City Council and the public.

The Base Budget Kickoff begins in March, during which the departments receive their prior year and year-to-date expenditures to build their base budget. Departments then meet with the Budget team to review year-end estimates and line-item budgets, including any necessary adjustments to the base budget and potential service enhancements. Adjustments are changes required to maintain the same service level in the next year, while service enhancements refer to improvements or new programs that would enhance service delivery. Once reviews are complete, the Chief Financial Officer (CFO) presents the proposed budget, including a prioritized decision package to the City Council during the July Budget Workshop.

The certified tax roll is typically received from the Chief Appraiser by July 25th, after which calculations are made to determine the no-new-revenue tax rate and voter-approval tax rate. In early August, the Proposed Budget is finalized, filed with the City Secretary and posted on the City's website. In mid-August, notices regarding the tax rate and upcoming public hearings are published in the local newspaper and on the city's website. Finally in September, City Council holds two separate public hearings for the proposed budget and the proposed tax rate. Following the public hearings, City Council takes a record vote on the budget ordinance and the tax rate ordinance. Per the City charter, ordinances must have two readings and are finally passed on the second reading. After the budget is adopted by the City Council, the Budget team compiles and publishes a formal Adopted Budget Document made available online and in the City Secretary's office. The adopted budget is officially implemented on October 1st, marking the start of the new fiscal year.

Each month, the Budget team provides Department Directors with detailed financial reports. These reports allow departments to compare their actual spending against their approved budgets and investigate any unexpected costs. Regularly monitoring the budget is important to ensure the department's budget remains balanced and to promptly address any financial issues.

Throughout the fiscal year, if necessary, the budget may be amended for any budget revisions that increase or decrease revenues or expenditures. Since the budget is originally enacted by ordinance, any amendments to the budget must be made by ordinance and presented at two subsequent City Council meetings. Additionally, Department Directors may request line-item transfers, as long as the total departmental budget remains unchanged. Approved amendments and budget adjustments are posted in the city's accounting software by the Budget team.

BUDGET PHILOSOPHY

Budget philosophy reflects how an organization approaches financial planning and management based on its unique circumstances and needs. The City of Brenham's budget philosophy is grounded in a conservative approach to both revenue and expenditure estimates. While historical comparisons give valuable insight, current data and trends are given priority to ensure the budget reflects the most accurate and relevant information.

Revenues are estimated conservatively, anticipating revenues to be at or slightly above prior year levels unless there are known factors that could significantly impact revenues. This approach helps manage the risks associated with revenue fluctuations due to economic changes or unforeseen circumstances. Similarly, expenditures are also estimated conservatively, accounting for potential cost increases or unforeseen expenses. This method provides a financial buffer for unexpected costs and helps manage the risk of exceeding budgeted amounts.

The conservative budget philosophy is anticipated to lead to increases in actual reserves (fund balances). These increased reserves contribute to the City's financial stability and flexibility, giving it a stronger position to manage economic uncertainties or address future financial needs. By relying on realistic projections instead of optimistic estimates, the City effectively reduces the risk of negative impacts on its financial reserves.

ROLES & RESPONSIBILITIES

Every staff member plays a crucial role in the budgeting process, contributing to its overall effectiveness through various responsibilities.

Budget responsibility can be identified as follows:

Department Heads/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 for any changes or revisions to existing programs.

Departmental Administrative Support Staff act as a liaison between the department and the budget staff. Support staff ensure information is coordinated and verified, submit supporting documentation, monitor the departmental review process to meet deadlines, gather performance measurement information, enter departmental budgets into the financial system, and identify and address issues throughout the budget process.

Department Directors and the City Manager review historical performance, anticipate future issues, and consider alternative solutions, modify and assemble departmental data into a comprehensive budget package. Directors critically evaluate all requests, prioritize them, and align them with the City Council's priorities and the City Manager's work plan. Directors assess performance measures to evaluate the effectiveness of individual divisions and departments.

The Budget Team prepares short-and long-range revenue and expenditure forecasts, gathers and evaluates performance measures, calculates departmental budget targets, reviews departmental budgets with Directors, summarizes departmental requests, and prepares budget review materials for the Department 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 for the City Council's consideration. Other responsibilities include reviewing the city's financial and operational programs and preparing a proposed budget to present to the City Council for their review and approval.

The City Council is responsible for setting goals and objectives for the City, reviewing the City Manager's proposed budget, and approving the tax rate and finalized budget.

FY 2024-2025

January 2, 2024	5-Year Plan Kickoff
March 15, 2024	5-Year Plan Requests Due
March 18, 2024	Budget Kickoff: Budget Instructions Distributed to Departments
March 18 - April 12, 2024	Budget Office Compiles 5-Year Plan Information
April 15 - 26, 2024	5-Year Plan Departmental Meetings to Review and Discuss w/Budget Team
April 29 - May 17, 2024	Budget Office Revises Creates Final 5-Year Plan
May 3, 2024	Departmental Budgets Due
May 20, 2024	City Council Budget Retreat: General Government 5-Year Plan Utilities 5-Year Plan
June 3 - 14, 2024	Departmental Meetings to Review and Discuss Budget Requests w/Budget Team
June 17 - July 19, 2024	Budget Office Compiles Final Proposed Budget Document
July 22, 2024	City Council Budget Workshop: General Government & Other Funds Utility Fund
July 25, 2024	Receive Certified Appraisals from Appraisal District
August 1, 2024	City Council Meeting (Regular): Submit the No-New Revenue, Voter-Approval, and Proposed Tax Rate for FY24 Take Record Vote on Proposed Tax Rate and Meeting Date for Final Adoption of Tax Rate
August 2, 2024	File Proposed Budget with City Secretary and Post on City's Website
August 13, 2024	Publish Notice of Public Hearings on Annual Budget (Newspaper & City Website)
August 16, 2024	Publish Notice of Public Hearing on Tax Increase (City Website)
August 20, 2024	Publish Notice of Public Hearing on Tax Increase (Newspaper Form 50-883)
September 5, 2024	City Council Meeting (Regular): Public Hearing <i>Proposed Tax Rate</i> <i>Proposed Budget</i> Regular Session <i>1st Reading Adopting FY25 Budget</i> <i>Ratification of Property Tax Increase in Proposed Budget</i> <i>1st Reading Levying Property Tax for Tax Year 2024</i>
September 19, 2024	City Council Meeting (Regular): Regular Session <i>2nd Reading Adopting the FY25 Budget</i> <i>2nd Reading Levying Property Tax for Tax Year 2024</i>
September 20, 2024	File Council-Approved Budget with City Secretary and Publish on City's Website
October 1, 2024	Fiscal Year 2025 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)



Mayor
Atwood C. Kenjura

Council Members
Clint Kolby, Mayor Pro Tem
Shannan Canales
Leah Cook
Dr. Paul F. LaRoche, III
Adonna Saunders
Albert Wright

City Manager
Carolyn D. Miller

September 3, 2024

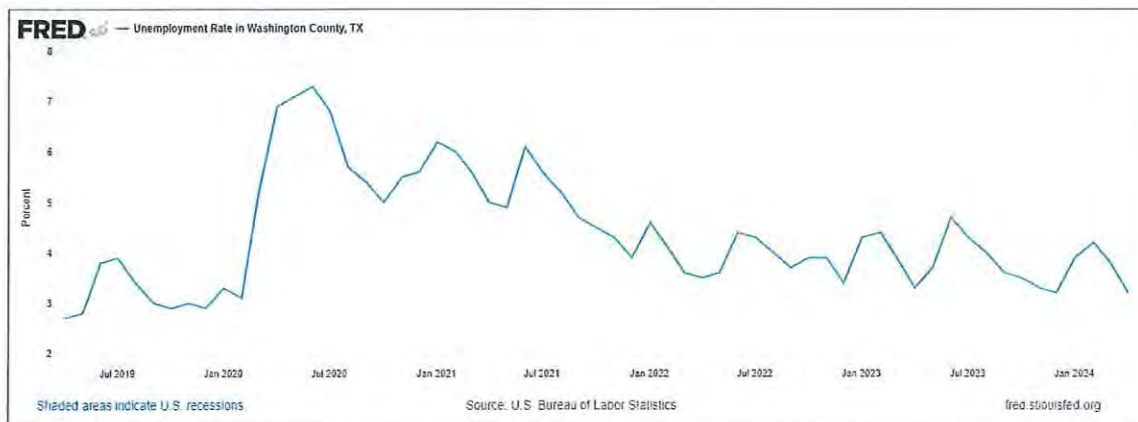
Honorable Mayor Atwood Kenjura and Council Members:

RE: Fiscal Year 2024-2025 Proposed Budget

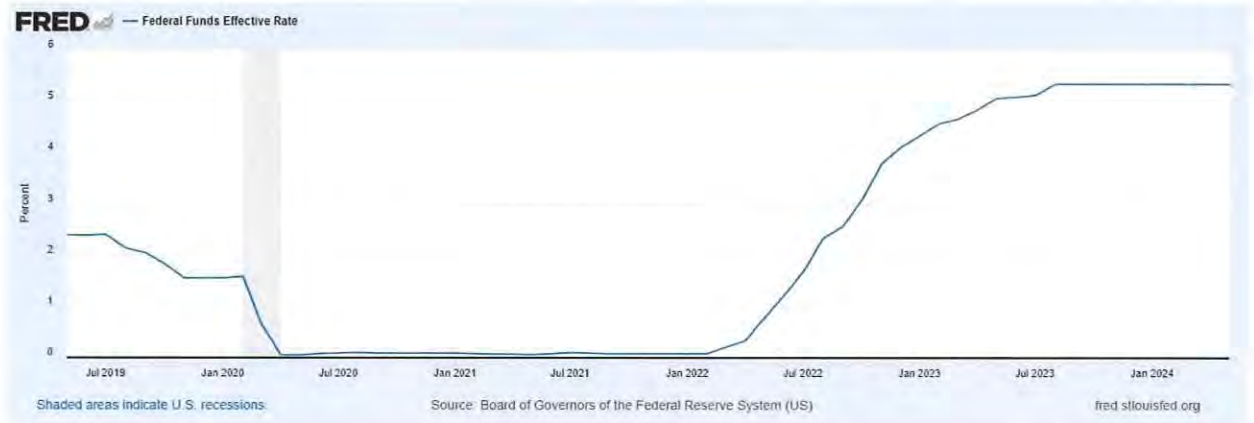
In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the proposed budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025. The budget is balanced as required by law. The FY25 Proposed Budget reflects the priorities that were established during the May 2024 presentation and discussion of the 5-Year Capital Plans. In developing this Proposed Budget, we have kept in mind needs of the City beyond FY25, including the opening of Fire Station No. 2 in the fall of 2025 and the expansion of the water treatment plant.

Economic Outlook

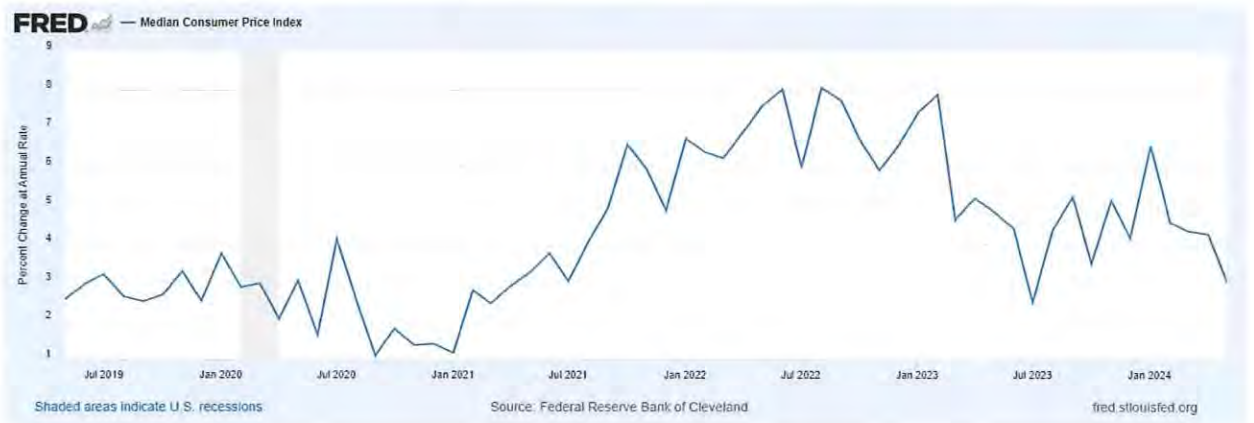
- Presidential election year adds uncertainty.
- Employment – Unemployment in Washington County Texas has remained in the 3.5-4.5% range since late 2021, which provides stability for our community.



- Interest Rates – The Fed has held interest rates steady since late 2023. Opinion is split whether the Fed will start cutting interest rates in September or wait until after the November election. Once the initial cut is done, the Fed is expected to start slowly easing interest rates, which may continue through 2026. The easing of interest rates would provide a more favorable rate for any new Certificates of Obligation issued by the City. It may also provide a positive impact to the local housing market if mortgage rates decrease. This budget includes a conservative interest income revenue amount equal to 75% of the projected FY24 amount to account for falling interest rates.



- Inflation – The persistent inflation we have been experiencing for the last several years has eased somewhat and is expected to remain around 3.4% during 2025. The current level of inflation should not have a significant negative impact on sales tax collected from local retail sales nor on budgeted city expenditures.



- Economic Growth –Texas is consistently ranked high among all states as being business friendly, with a favorable overall cost of doing business and a readily available workforce. Brenham is in The Texas Triangle, which is formed by three major urban areas: Houston, Dallas-Fort Worth and San Antonio-Austin. Washington County is one of 67 counties in The Texas Triangle. 68% of

the 30.3 million Texans live within the triangle. The Texas population is expected to increase by over 2 million by 2030, and the majority of this growth will occur in the Texas Triangle. This may lead to continued urbanization between Houston and Austin, along the 290-corridor. Because of this, Brenham may experience population growth in excess of Texas Water Development Board projections, which are a modest 1.5%. Growth in retail, education, healthcare and service industries will coincide with population growth. The FY25 budget does not reflect anything other than normal, organic growth. However, we must continue to monitor and consider population and economic growth trends when developing future 5-year plans and fiscal year operating budgets.

FY25 Budget Priorities

- **Public Safety** – This budget reflects an emphasis on Public Safety with the addition of three (3) Firefighters, a Digital Evidence Management Clerk for the Police Department, and the proposed purchase of new body worn cameras and fleet cameras for the Police Department. Overall, the operating budget for Public Safety has increased 8.9% over the FY24 adopted budget.
- **Succession Planning** – This budget allows for succession planning with a January hire of an Assistant City Manager.

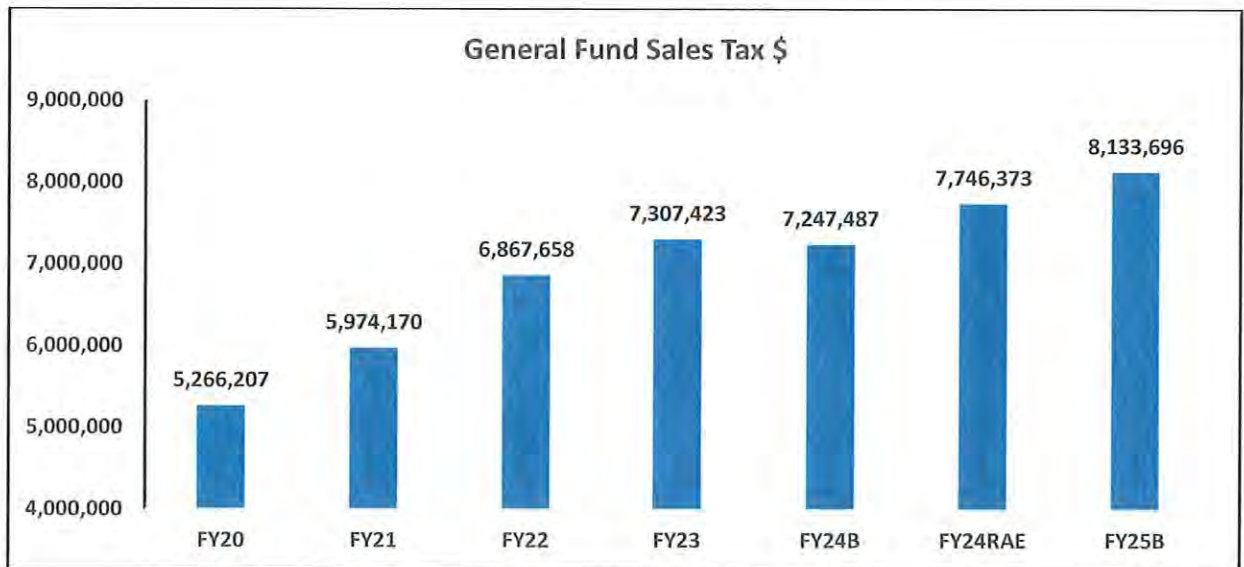
General Fund Revenue Highlights

The General Fund has diverse sources of revenue with property tax, sales tax, and utility franchise fees. This diversity minimizes the risk of having drastic changes in revenue from year to year.

- **Property Tax** – Certified taxable property values have increased from the final 2023 value of \$2,335,626,039 to \$2,518,017,543 a 7.8% increase. **The overall tax rate will remain the same at \$0.4584, which is below the Voter Approved tax rate of \$0.4666.** The I&S (debt) portion of the tax rate will decrease slightly to \$0.1420, and the O&M component of the tax rate will increase slightly to \$0.3164.

PROPERTY TAX RATE	O&M	I&S (DEBT)	TOTAL
CURRENT TAX RATE	\$0.3102	\$0.1482	\$0.4584
PROPOSED TAX RATE	\$0.3164	\$0.1420	\$0.4584
INCREASE/(DECREASE)	\$0.0062	(\$0.0062)	\$0.0000

- **Sales Tax** – The FY24 sales tax revenue is projected to be approximately \$500,000 greater than the FY24 Budgeted sales tax revenue. This contributes to the projected FY24 above-budget-net-revenues (ABNR) since the FY24 budget was balanced on lower budgeted revenue. The FY25 sales tax revenue is budgeted at a 5% increase over FY24 projections. This is based on a model using the last ten (10) years of sales tax collection data and is consistent with the growth from FY23 to FY24.



- **Utility Franchise Fees** – The FY24 Utility Franchise Fees are projected to come in very close to the FY24 budget. The FY25 budget includes a 4.8% increase over FY24 projections for a total revenue of \$3,281,991. This includes the franchise fees from the City owned utilities, as well as privately owned utilities. This is a stable source of revenue for the General Fund.
- **Utility Transfers** – While not revenue, Utility Transfers provide another source of funding for the General Fund. The FY25 Budget for Utility Transfers is \$2,675,364 compared to the FY24 budget of \$2,865,059. The decrease is due to adjusting the transfer from the Sanitation Fund to the rental revenue of \$138,000 and a planned \$75,000 reduction in the transfer from the Electric Fund.

Personnel Highlights

The largest budget category for the General Fund is Personnel, which makes up roughly 65% of total General Fund expenditures.

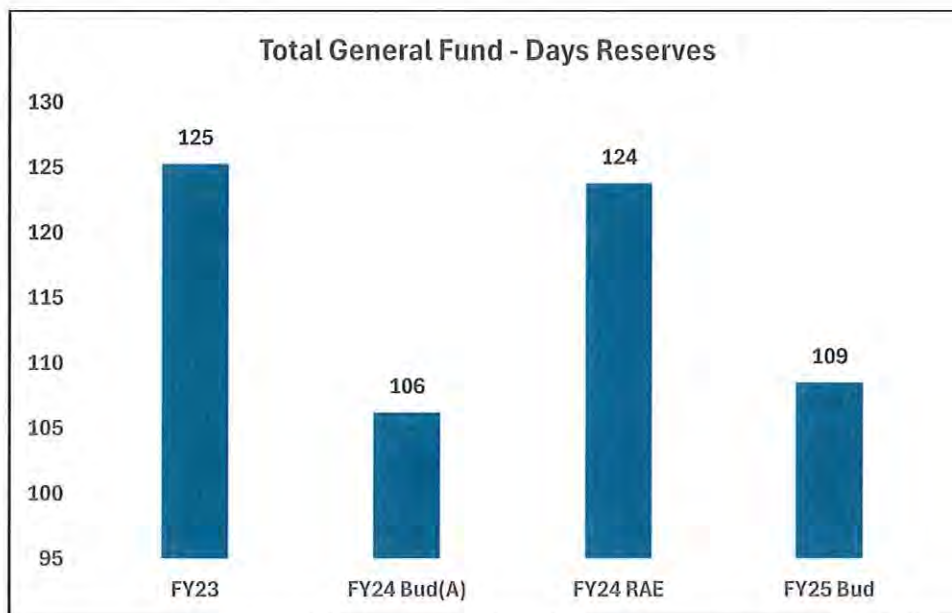
- **Cost-of-Living Adjustment (COLA)** – There is a 3% COLA in the budget for all full-time positions. The purpose of the COLA is to maintain the City's pay scale with market conditions. The FY25 budgetary impact of the COLA on the General Fund is an increase in salaries and benefits of \$381,647.
- **Personnel Additions** – The FY25 Budget includes the addition of five (5) full time positions and two (2) part time positions. The FY25 budgetary impact of the new positions is a total of \$507,056.
 - ❖ Full time positions: Digital Management Evidence Clerk, Assistant City Manager, and three (3) firefighters.
 - ❖ Part time positions: Municipal Court Clerk and Airport Line Service Tech.

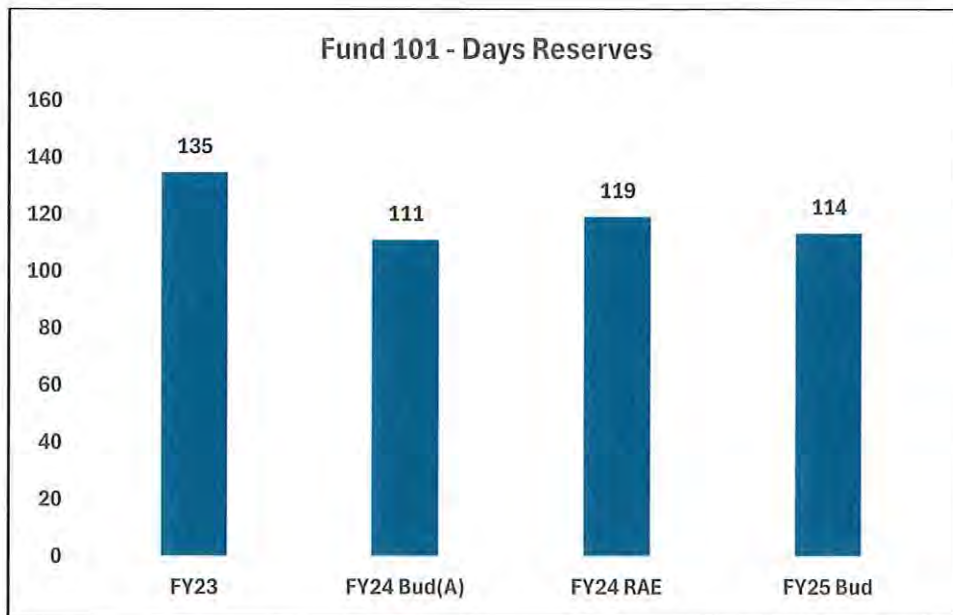
- **Medical Insurance** – The FY24 medical insurance premium budget was higher than the actual premiums paid under the new United Healthcare plans. The FY25 budget reflects the actual rates paid plus a 5% increase. This is a reduction compared to the FY24 budget. An additional \$63,504 reduction in funding to Fund 600 has been included in the FY25 budget. This reflects the 1-month waiting period for all new employees and a 25% attrition factor for all vacant positions.
- **Attrition Factor** – The attrition factor reduces the overall personnel budget and releases funding for other purposes. An attrition factor of (\$260,000) was built into the FY23-24 Budget. An attrition factor of (\$315,000) is built into the FY25 Proposed Budget, which reflects a 25% attrition factor for all vacant positions.

Excess General Fund Use Highlights

The City's reserve policy is 90-days plus 5-days for unanticipated maintenance.

- **Days Reserves Balance** – At the end of FY23, there were 125-days in General Fund, including sub-funds, reserves. The FY24 Amended Budget included use of \$460K of that reserve. The FY24 Amended Budget also included higher expenditures than FY23. As a result, the FY24 Amended Budget included an ending General Fund reserve of 106 days. The FY25 budget includes an ending General Fund reserve of 109 days.





- FY24 ABNR – The budget includes a transfer of \$533,460 of the FY24 surplus from Fund 101 to GF sub-funds for specific FY25 capital purchases. From this amount, \$360,830 would be used for the hardware portion of the Axon cameras and for IT capital. These items have less than a 10-year useful life so should not be purchased from bond proceeds. Another \$172,630 would be used to purchase a G2 Fire Station Alerting System. This system will interface with the Zuercher dispatch system and serve both fire stations. Any additional FY24 surplus will also be transferred to the GF Equipment Fund to be used for future unspecified capital purchases.

General Fund Discussion

The General Fund expenditure budget, including sub-funds, is \$27.3 million. Of this amount, \$24.4 million is budgeted expenditures for the General Operating Fund (Fund 101) that contains departments providing traditional local government services including fire, police, animal shelter, library, parks and recreation, streets, and administration. This is a budget-to-budget increase of \$1.65 million, as compared to the FY24 Original Budget. Revenues and funds from other financing sources, equals expenditures. Approximately \$21.6 million of General Operating Fund expenditures (88.4%) are funded by a combination of ad valorem taxes, sales tax, utility franchise fees, and net transfers from other funds. Approximately \$2.8 million in other revenues complete budget balancing.

Approximately 65% of General Fund 101 operating budget is for personnel. There is a 5.1% increase in personnel costs budget-to-budget. Other expenditures include supplies, maintenance, contract services, capital outlay, and sundries. There is a 11.6% increase in other expenditures on a budget-to-budget basis.

Revenues & Other Sources FY25	General Fund 101
Property Taxes (Preliminary O&M Rate \$0.3026)	7,112,085
Sales Taxes	8,133,696
Utility Franchise Fees	3,281,991
Other Taxes	132,069
Other Financing Sources (Net Transfers)	3,064,371
Other Revenues	2,691,545
Reserves	0
Total Revenues & Other Financing Sources FY25 Budget	\$24,415,757
Total Revenues & Other Financing Sources FY24 Budget	\$22,760,975

General Fund 101 Expenditure Categories	Total FY25	% of Total
Personnel	\$15,923,961	65.2%
Supplies	1,455,989	6.0%
Maintenance	1,121,550	4.6%
Services	3,613,889	14.8%
Capital Outlay	599,135	2.5%
Sundries	1,701,233	7.0%
Total Expenditures	\$24,415,757	100.0%

General Fund 101 Programs FY25	Personnel	Other	Total
Culture and Recreation	\$2,181,717	\$1,423,068	\$3,604,785
General Government	4,963,842	3,724,723	8,688,565
Health and Welfare	467,139	308,684	775,823
Highways and Streets	713,286	699,093	1,412,379
Public Safety	7,597,977	1,737,093	9,335,070
Total Non-Capital Expenditures	\$15,923,961	\$7,892,661	\$23,816,622
Capital Outlay	0	599,135	599,135
Total FY25 Budget Expenditures	\$15,923,961	\$8,491,796	\$24,415,757
Total FY24 Original Budget Expenditures	\$15,149,811	\$7,611,164	\$22,760,975

There are eight (8) sub-funds in the General Fund with proposed expenditure budgets of \$2.9 million. As previously discussed, the General Fund sub-funds expenditure budget includes \$533,460 for one-time capital purchases from reserves created by FY24 ABNR.

The Airport Fund is a sub-fund of the General Fund and includes budgeted revenue of \$653,510 and an expenditure budget of \$768,443. The deficit of \$114,933 will be covered by a transfer from Fund 101.

The Tourism & Promotion Fund is another sub-fund of the General Fund and includes an expenditure budget of \$1,521,475 funded by hotel occupancy tax and Barnhill Center events.

Debt Service Fund

The proposed budget expenditure for the Debt Service Fund is \$3,374,365. This is an increase of \$286,868 due to an increase in the principal payment on the 2023 Certificates of Obligation and a budgeted amount of \$150,000 for new Certificates of Obligation to be issued for funding of capital purchases. With the growth in taxable property values resulting in increased revenue to meet the proposed expenditures, this budget allows for the interest and sinking (I&S) portion of the tax rate to decrease by \$0.0062. The budget does include a planned use of fund reserves, in order for the fund balance to be below the maximum per City policy.

Brenham Community Development Corporation (BCDC)

BCDC revenues primarily come from 4B sales tax, estimated at \$2.7 million in the FY25 Budget. Per internal policy, sales tax revenues are appropriated 65% to parks/recreation and 35% to economic development. BCDC also receives \$100,000 annually from Washington County. There is also interest income earned on the invested fund balance. The City's Economic Development staff (2 positions) is budgeted in the BCDC Fund. The FY25 Budget includes transfers from BCDC to the General Fund in the amount of \$472,690 for the following items:

▪ Ongoing park maintenance	\$400,000
▪ Shade canopy for city owned parking lot	49,690
▪ Main Street website	7,000
▪ Movies in the Park	4,000
▪ Administrative support	<u>12,000</u>
Total	\$472,690

The FY25 Budget, also includes a transfer of \$827,000 from BCDC to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

▪ Jackson Street Park improvements phase 2	\$ 500,000
▪ Hohlt Park pump station	140,000
▪ Other Hohlt Park projects	32,000
▪ Henderson Park windscreen	12,000
▪ Schulte Field renovations	15,000
▪ Turf Mounds/Home Plate improvements	32,000
▪ Replaster therapy pool	20,000
▪ Improve roof access at BBAC	35,000
▪ BBAC ductwork replacement	26,000
▪ Automatic back door and awning at BBAC (handicap pkg lot)	<u>15,000</u>
Total	\$827,000

A \$300,000 transfer from BCDC to the BCDC Capital Projects Fund for future development of Brenham Family Park is also budgeted for FY25.

For the FY25 Budget, \$968,787 is allocated towards economic development, which includes \$221,354 for debt service payments. In addition to debt payments, the budget includes the following key items:

- \$308,074 for economic development operations, business retention/expansion, and marketing
- \$37,228 for Business Park maintenance
- \$40,500 for engineering, legal and consulting services
- \$21,000 for Main Street grants
- \$50,020 for Academy 380 agreement
- \$118,000 for Engineering & Design related to Blue Bell Road expansion
- \$145,564 for utility extension related to the Gurrech tract

Special Revenue Funds

There are six (6) special revenue funds with proposed combined budgets, including transfers-out, of \$1,175,692.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	\$ 931,000	\$ 19,600	\$911,400	\$ 0
229 Criminal Law Enforcement	18,000	1,292	0	16,708
233 Courts Security/Technology	44,125	28,400	15,000	725
244 Water Impact Fees	187,500	0	150,000	37,500
245 Wastewater Impact Fees	62,500	0	50,000	12,500
260 Brenham Community Projects	0	0	0	0
Total	\$ 1,243,125	\$ 49,292	\$1,126,400	\$ 67,433

Hotel/Motel tax revenues collected within the City are transferred to the Tourism & Promotion Fund, a sub-fund of the General Fund, and used for the promotion of overnight stays (heads-on-beds) at local establishments. Hotel/Motel tax revenues were down in FY24, and we have not budgeted a significant increase in FY25.

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. The FY25 Budget includes an annual recurring expense of \$1,292 for a surveillance subscription. All expenditures from this fund must be approved by City Council.

Revenues in the Courts Security/Technology Fund come from a portion of court fines and fees. Budget appropriations are restricted for security or technology purposes. FY25 Budget expenditures are for notification calls, software licenses/maintenance, and security system monitoring/maintenance.

Revenues in the Water Impact Fees Fund and the Wastewater Impact Fees Fund are collected from the assessment on new development based on the water meter connection size and are transferred to the Water Fund and the Wastewater Fund as needed to pay down debt associated with approved impact fee projects. These fees are designed to offset the additional burden placed on the public infrastructure by the new development. The Impact Fees on Water and Wastewater infrastructure were adopted by

City Council on February 22, 2024, and the fees went into effect on July 1, 2024. There is a 1-year waiver for new development which has submitted a complete application for approval or received final plat approval as of July 1, 2024. Any permits issued after the 1-year grandfather period shall be assessed an impact fee. The FY25 Budget revenue for the Impact Fees funds is a broad estimate since this will be the first year of fee assessment.

Revenues in the Brenham Community Projects Fund (a 501 (c) (3) non-profit organization) come from private donations that supports the City in implementing and conducting charitable and educational projects designed to expand areas of service to citizens and visitors. No revenues or expenditures are budgeted for FY25.

Utility Funds - Overview

The City provides electric, gas, water, wastewater, sanitation, and drainage services. The combined utility funds operating expenditure budget is \$57.6 million, of which \$21.1 million (36.6%) is the cost of purchased power, gas, and water. Another \$19.5 million (33.8%) of the operating expenditure budget is for capital outlay. Projects funded in the FY25 budget include:

- Water treatment plant expansion (multiyear project): \$4.7 million from bond proceeds
- Water main replacements: \$1.5 million from bond proceeds
- Wastewater main replacements: \$1.3 million from bond proceeds
- Wastewater lift stations: \$2.8 million from bond proceeds
- Wastewater plant rehab: \$1.5 million from American Rescue Plan Act (ARPA) grant
- Wastewater blower rehab: \$1 million from ARPA grant
- Wastewater UV lights: \$1.2 million from ARPA grant
- Drainage projects: \$3.2 million from Community Development Block grant

In FY19-20, the City contracted out residential and commercial refuse pickup to BVR Waste and Recycling (BVR). The City receives from BVR a 7% franchise fee on residential and commercial pickup, a 3% billing fee for City billing services, and \$10,000 a month rental fee for use of the transfer/collection station facility. The Sanitation Fund is also receiving rental income of \$1,500 per month from Woodson Lumber for use of the old Recycling Center facility. The 7% franchise fee is paid directly to the General Fund, and the total annual rental fees of \$138,000 are transferred from the Sanitation Fund to the General Fund.

Utility Funds – Transfers

- Transfers Out of \$2.7 million to the General Fund
- Transfers In of \$200,000 from the Impact Fee Funds
 - Used to service debt related to approved impact fee projects

Utility Debt

The FY25 Budget includes the following new debt:

- 20-year Certificate of Obligation debt that total \$26.8 million
 - Water Treatment Plant Expansion - \$22.5 million
 - Water Distribution - \$1.2 million
 - Wastewater Collection - \$2.4 million
 - Wastewater Plant & Lift Stations - \$0.7 million

Utility Funds – Other Notable Items

- The FY25 budget for Electric Fund includes a total increase in personnel costs of \$672K for market-based salary increases for linemen, a 3% COLA for other personnel, and two (2) new positions.
- The Electric Fund budget also includes \$50K for a new annual contract with Daupler After Hours call service and a \$24K increase for credit card fees.
- A water rate increase was implemented in April 2024 with another rate increase planned for April 2025 to cover the debt payments associated with the water treatment plant expansion and ground water well additions.
- The Wastewater Fund budget includes an increase of \$165K due to higher lime and chlorine costs.

Closing Remarks

Staff has worked diligently to prepare this budget. 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 Debbie Gaffey, Stacy Hardy, Jessica Perez, and Nancy Stafford. Our division directors and department heads also deserve recognition for their assistance during this process.

Respectfully submitted,



Carolyn D. Miller
City Manager



Julie Flagg
Chief Financial Officer



BUDGET SUMMARY

BASIS OF BUDGETING

Operating budgets are adopted on a basis consistent with generally accepted accounting principles as provided by the Governmental Accounting Standards Board, with exceptions, including that depreciation is not included in the budget, capital purchases are budgeted in the year of purchase, debt principal and interest is budgeted in the year it is to be paid, losses on sales of assets are not budgeted, and accrued comp time is not budgeted.

BUDGET STRUCTURE

The accounts of the City are organized on the basis of funds and account groups. Each fund is accounted for separately, and the operations of each fund are maintained using a set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues, and expenditures. City resources are budgeted to the individual funds, by account, and are controlled within the individual fund. The FY2024-25 budget includes 36 separate funds as grouped below:

GENERAL GOVERNMENT FUNDS

General Fund
 Airport Fund
 Motorcycle/PD Equipment Fund
 Public Safety Training Fund
 Donations Fund
 Capital/Non-Routine (Equipment) Fund
 Tourism & Marketing Fund
 Debt Service Fund

SPECIAL REVENUE FUNDS

Hotel/Motel Fund
 Criminal Law Enforcement Fund
 Courts Security/Technology Fund
 Water Impact Fees Fund
 Wastewater Impact Fees Fund

CAPITAL PROJECT FUNDS

Airport Capital Improvements Fund
 Parks Capital Improvements Fund
 Street/Drainage Fund
 General Government Capital Project Funds
 TIRZ No. 1 Fund

INTERNAL SERVICE FUNDS

Central Fleet Fund
 Vehicle/Equipment Replacement Fund
 Worker's Comp Fund
 Employee Benefits Fund

ENTERPRISE FUNDS

Electric Fund
 Electric Wholesale Power Cost Fund
 Electric Capital Fund
 Gas Fund
 Gas Wholesale Power Cost Fund
 Water Fund
 Water Capital Fund
 Wastewater Fund
 Wastewater Capital Fund
 Sanitation Fund
 Drainage Fund
 Drainage Capital Fund

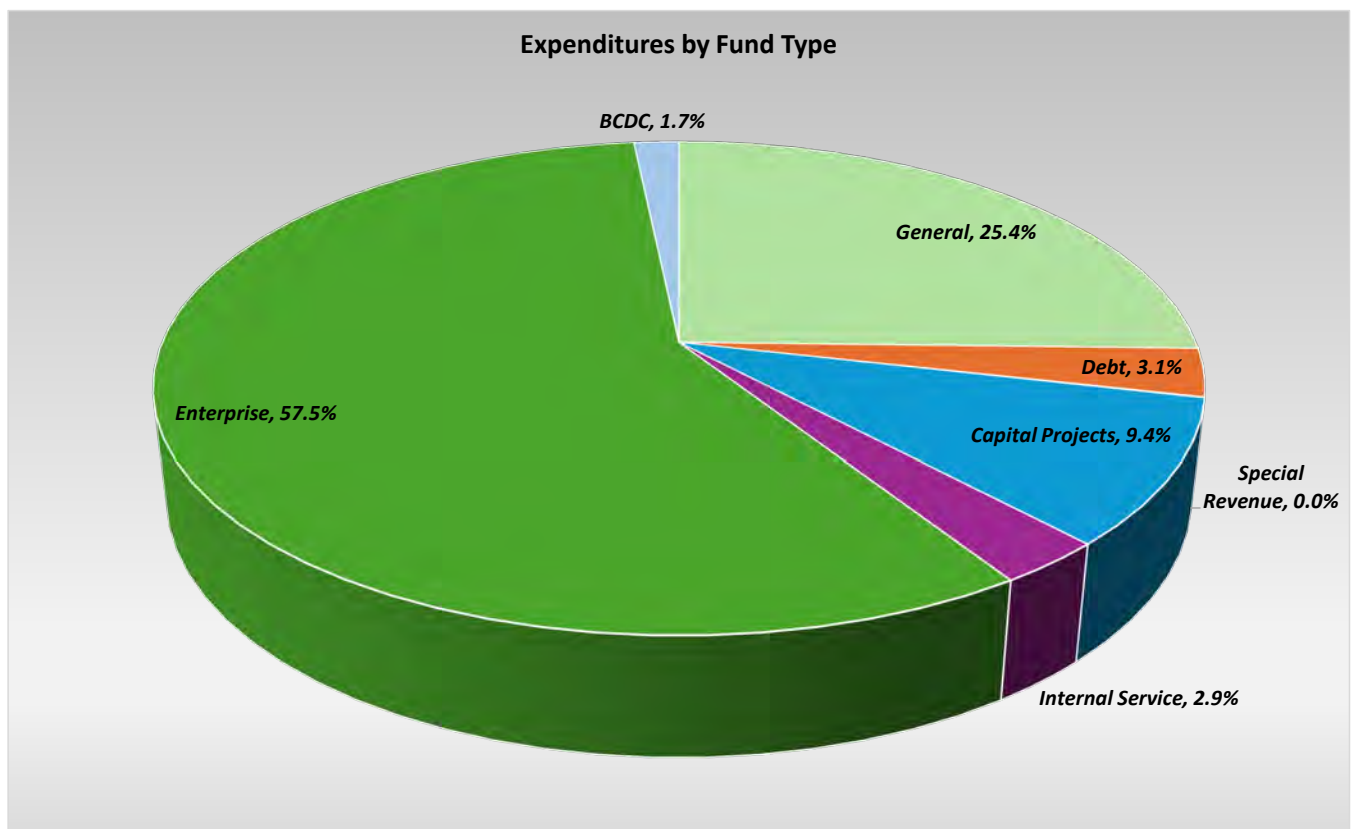
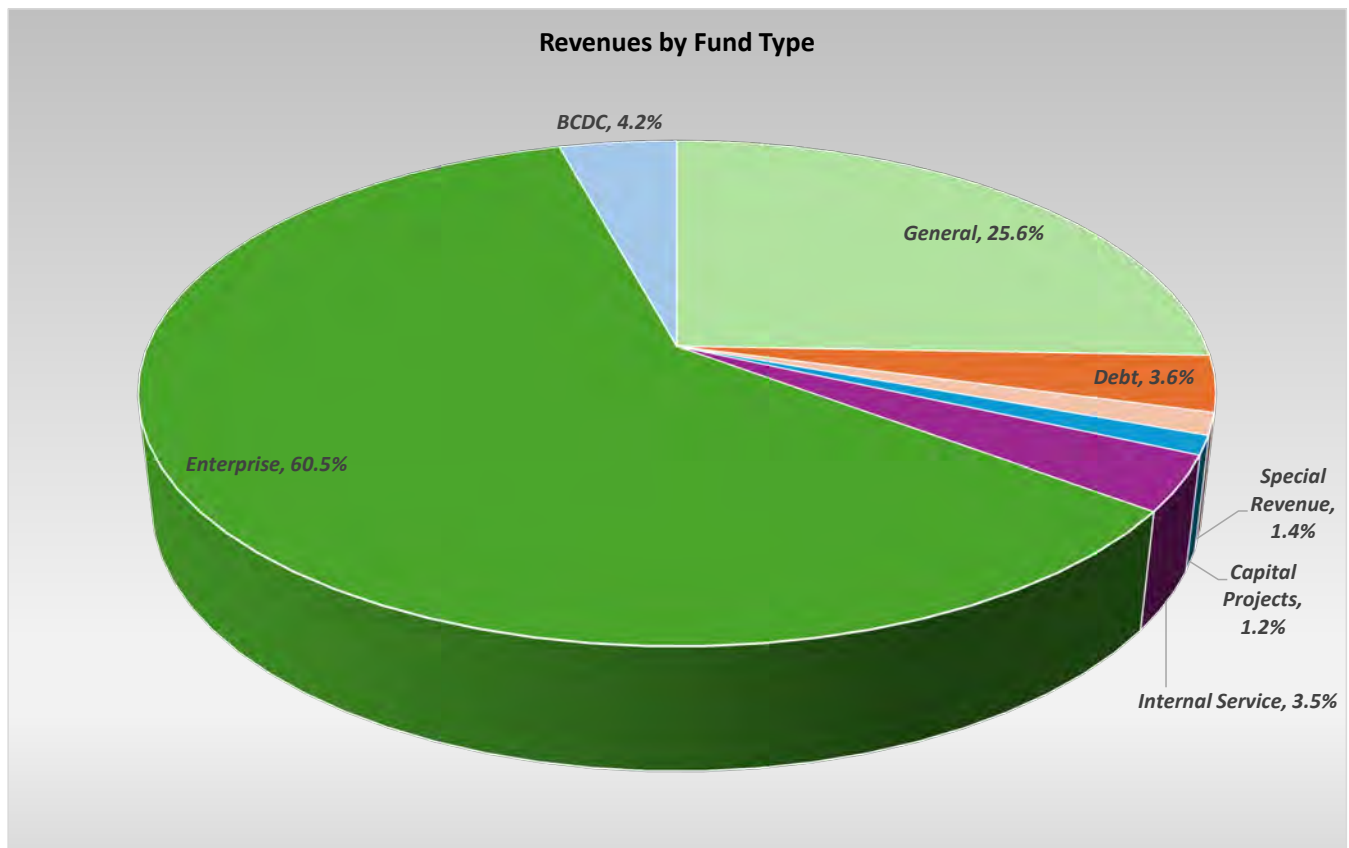
COMPONENT UNIT

BCDC Fund
 BCDC Capital Project Fund

CITY OF BRENHAM

BUDGET SUMMARY

Fund		Revenue	Other Sources	Expenditures	Other Uses	Change in Fund Balance
101	General	21,331,757	3,242,683	24,415,757	158,683	0
215	Airport	653,510	114,933	768,443	0	0
225	PD Equip	3,500	0	164,330	0	(160,830)
226	Public Safety Trng	2,750	0	5,000	0	(2,250)
232	Donations	115,500	0	81,000	0	34,500
236	Capital/NonRoutine Items	0	0	372,630	0	(372,630)
249	Tourism & Marketing	650,700	851,400	1,521,475	0	(19,375)
118	Debt Service	3,185,665	0	3,384,365	0	(198,700)
109	Hotel/Motel	931,000	0	19,600	911,400	0
229	Criminal Law Enforcement	18,000	0	1,292	0	16,708
233	Courts Security/Tech	44,125	0	28,400	15,000	725
244	Water Impact Fees	187,500	0	0	150,000	37,500
245	Wastewater Impact Fees	62,500	0	0	50,000	12,500
260	Brenham Comm Projects	0	0	0	0	0
203	Airport Capital Improv	131,250	43,750	175,000	0	0
234	Parks Capital Improv	24,000	827,000	1,517,280	0	(666,280)
237	Streets/Drainage	60,000	118,000	668,000	0	(490,000)
270	General Govt Cap Improv	123,000	0	7,683,689	0	(7,560,689)
301	TIRZ No. 1	731,236	0	118,605	0	612,631
102/122/132	Electric/Purch Power/Cap	27,113,076	875,206	26,643,698	1,626,784	(282,200)
103/123	Gas/Purch Commodity	3,445,852	0	2,866,896	589,434	(10,478)
104/134	Water/Capital	8,292,543	23,821,000	13,626,833	620,340	17,866,370
105/135	Wastewater/Capital	8,349,384	3,139,000	12,350,726	436,108	(1,298,450)
106	Sanitation	2,713,750	0	2,546,217	138,000	29,533
107/137	Drainage/Capital	3,913,649	0	3,778,910	0	134,739
220	Central Fleet	0	0	9,675	0	(9,675)
240	Vehicle/Equip Replace	113,693	0	113,693	0	0
500	Worker's Comp	152,824	0	126,859	0	25,965
600	Employee Benefits	2,831,081	0	2,829,000	0	2,081
250	BCDC	2,994,082	0	1,276,392	1,717,690	0
252	BCDC Capital	760,000	300,000	500,000	0	560,000
GRAND TOTAL		88,935,927	33,332,972	107,593,765	6,413,439	8,261,695



IN \$	TOTAL GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	BCDC	TOTAL
BEGINNING FUND BALANCE/WRKG CAP	8,898,104	1,021,601	374,633	11,471,309	31,814,936	1,975,554	2,916,200	58,472,337
TOTAL REVENUES	22,757,717	3,185,665	1,243,125	1,069,486	53,828,254	3,097,598	3,754,082	88,935,927
TOTAL EXPENDITURES	27,328,635	3,384,365	49,292	10,162,574	61,813,280	3,079,227	1,776,392	107,593,765
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	4,189,387	-	-	988,750	935,302	-	300,000	6,413,439
TRANSFERS OUT	(158,683)	-	(1,126,400)	-	(3,410,666)	-	(1,717,690)	(6,413,439)
NOTE PROCEEDS	-	-	-	-	139,904	-	-	139,904
INSURANCE PROCEEDS	19,629							19,629
DEBT PROCEEDS	-	-	-	-	26,760,000	-	-	26,760,000
TOTAL OTHER FINANCING SOURCES (USES)	4,050,333	-	(1,126,400)	988,750	24,424,540	-	(1,417,690)	26,919,533
CHANGE IN FUND BALANCE/NET POSITION	(520,585)	(198,700)	67,433	(8,104,338)	16,439,514	18,371	560,000	8,261,695
ENDING FUND BALANCE/WRKG CAP	8,377,519	822,901	442,066	3,366,971	48,254,450	1,993,925	3,476,200	66,734,032

IN \$	FUND 101 GENERAL GOVT	FUND 215 AIRPORT	FUND 225 PD EQUIP FUND	FUND 226 PUBLIC SAFETY TRAINING FUND	FUND 232 DONATIONS FUND	FUND 236 NON- ROUTINE FUND	FUND 249 TOURISM & MKTING	TOTAL
BEGINNING FUND BALANCE	7,852,171	-	160,830	16,525	375,554	638,027	(145,003)	8,898,104
TOTAL REVENUES	21,331,757	653,510	3,500	2,750	115,500	-	650,700	22,757,717
TOTAL EXPENDITURES	24,415,757	768,443	164,330	5,000	81,000	372,630	1,521,475	27,328,635
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	3,223,054	114,933	-	-	-	-	851,400	4,189,387
TRANSFERS OUT	(158,683)	-	-	-	-	-	-	(158,683)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	19,629	-	-	-	-	-	-	19,629
DEBT PROCEEDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,084,000	114,933	-	-	-	-	851,400	4,050,333
CHANGE IN FUND BALANCE	-	-	(160,830)	(2,250)	34,500	(372,630)	(19,375)	(520,585)
ENDING FUND BALANCE	7,852,171	-	-	14,275	410,054	265,397	(164,378)	8,377,519

IN \$	FUND 118 DEBT SERVICE FUND
BEGINNING FUND BALANCE (WORKING CAP)	1,021,601
TOTAL REVENUES	3,185,665
TOTAL EXPENDITURES	3,384,365
OTHER FINANCING SOURCES (USES)	
TRANSFERS IN	
TRANSFERS OUT	
PAYMENT TO PRIMARY GOVERNMENT	
DEBT PROCEEDS	
TOTAL OTHER FINANCING SOURCES (USES)	-
CHANGE IN FUND BALANCE	(198,700)
ENDING FUND BALANCE	822,901

IN \$	FUND 109 HOTEL/MOTEL FUND	FUND 229 CRIMINAL LAW ENFORCE	FUND 233 COURTS SECURITY/ TECH	FUND 244 WATER IMPACT FEES	FUND 245 WASTEWTR IMPACT FEES	FUND 260 BRENHAM COMMUNITY PROJECTS	TOTAL SPECIAL REVENUE FUNDS
BEGINNING FUND BALANCE	163,988	125,563	84,074	-	-	1,008	374,633
TOTAL REVENUES	931,000	18,000	44,125	187,500	62,500	-	1,243,125
TOTAL EXPENDITURES	19,600	1,292	28,400	-	-	-	49,292
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	-	-	-			-	-
TRANSFERS OUT	(911,400)	-	(15,000)	(150,000)	(50,000)	-	(1,126,400)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-			-	-
DEBT PROCEEDS	-	-	-			-	-
TOTAL OTHER FINANCING SOURCES (USES)	(911,400)	-	(15,000)	(150,000)	(50,000)	-	(1,126,400)
CHANGE IN FUND BALANCE	-	16,708	725	37,500	12,500	-	67,433
ENDING FUND BALANCE	163,988	142,271	84,799	37,500	12,500	1,008	442,066

IN \$	FUND 203 AIRPORT CAPITAL	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 PROJECTS FUNDS
BEGINNING FUND BALANCE	157	764,252	1,616,342	7,560,689	1,529,869	11,471,309
TOTAL REVENUES	131,250	24,000	60,000	123,000	731,236	1,069,486
TOTAL EXPENDITURES	175,000	1,517,280	668,000	7,683,689	118,605	10,162,574
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	43,750	827,000	118,000	-	-	988,750
TRANSFERS OUT	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	43,750	827,000	118,000	-	-	988,750
CHANGE IN FUND BALANCE	-	(666,280)	(490,000)	(7,560,689)	612,631	(8,104,338)
ENDING FUND BALANCE	157	97,972	1,126,342	(0)	2,142,500	3,366,971

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)	15,988,764	876,575	5,961,188	7,717,260	579,952	691,197	31,814,936
TOTAL REVENUES	27,113,076	3,445,852	8,292,543	8,349,384	2,713,750	3,913,649	53,828,254
TOTAL EXPENDITURES	26,643,698	2,866,896	13,626,833	12,350,726	2,546,217	3,778,910	61,813,280
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	735,302	-	150,000	50,000	-	-	935,302
TRANSFERS OUT	(1,626,784)	(589,434)	(620,340)	(436,108)	(138,000)		(3,410,666)
NOTE PROCEEDS	139,904	-	-	-	-	-	139,904
DEBT PROCEEDS	-	-	23,671,000	3,089,000	-	-	26,760,000
TOTAL OTHER FINANCING SOURCES (USES)	(751,578)	(589,434)	23,200,660	2,702,892	(138,000)	-	24,424,540
CHANGE IN FUND BALANCE	(282,200)	(10,478)	17,866,370	(1,298,450)	29,533	134,739	16,439,514
ENDING FUND BALANCE (WORKING CAP)	15,706,564	866,097	23,827,558	6,418,810	609,485	825,936	48,254,450

IN \$	FUND 220 CENTRAL FLEET	FUND 240 VERF	FUND 500 WORKERS COMP	FUND 600 EMPLOYEE BENEFITS	TOTAL INTERNAL SERVICE FUNDS
BEGINNING FUND BALANCE	398,575	875,127	181,873	519,979	1,975,554
TOTAL REVENUES	-	113,693	152,824	2,831,081	3,097,598
TOTAL EXPENDITURES	9,675	113,693	126,859	2,829,000	3,079,227
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
CHANGE IN FUND BALANCE	(9,675)	-	25,965	2,081	18,371
ENDING FUND BALANCE	388,900	875,127	207,838	522,060	1,993,925

IN \$	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
BEGINNING FUND BALANCE	2,194,848	721,352	2,916,200
TOTAL REVENUES	2,994,082	760,000	3,754,082
TOTAL EXPENDITURES	1,276,392	500,000	1,776,392
OTHER FINANCING SOURCES (USES)			
TRANSFERS IN	-	300,000	300,000
TRANSFERS OUT	(1,717,690)	-	(1,717,690)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-
DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,717,690)	300,000	(1,417,690)
CHANGE IN FUND BALANCE	-	560,000	560,000
ENDING FUND BALANCE	2,194,848	1,281,352	3,476,200

Full Time Equivalents

Fund	FY24 Budget	FY25 Budget
General Fund 101	180.64	185.39
Airport Fund 215	2.00	2.50
Tourism & Mktg Fund 249	7.00	6.75
Total General Fund	189.64	194.64
Electric Fund	29.00	31.00
Gas Fund	6.00	6.00
Water Fund	13.75	13.75
Wastewater Fund	11.25	11.25
Drainage Fund	2.00	2.00
Total Enterprise Funds	62.00	64.00
Total BCDC Component Unit	2.00	2.00
Total City	253.64	260.64

Positions Added to FY25 Budget

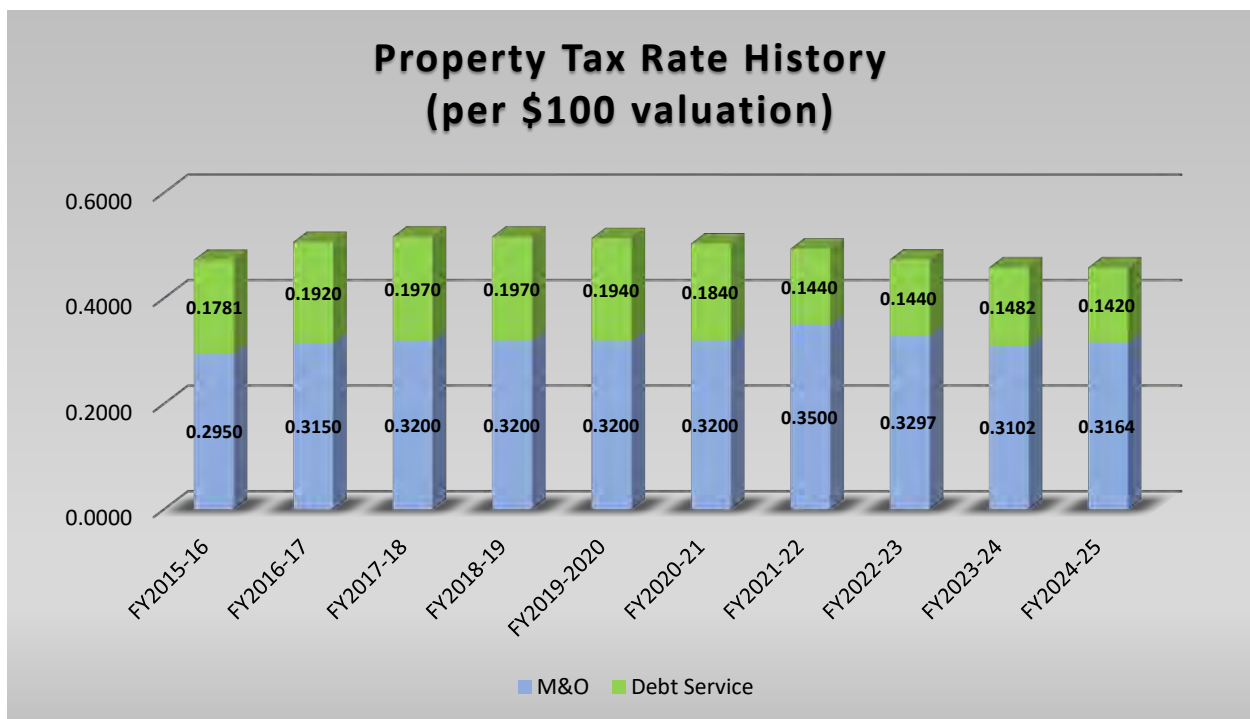
Fund and Position	FTE
General Fund 101	
Assistant City Manager	1.00
Firefighters	3.00
Digital Evidence Management Clerk	1.00
Part Time Municipal Court Clerk	0.50
Airport Fund 215	
Part Time Line Service Tech	0.50
Total General Fund	6.00
Electric Fund 102	
Utilities Analyst	1.00
Assistant Electric Superintendent	1.00
Total Enterprise Funds	2.00
Total City	8.00

Note: Corrections made to previously published FY24 FTE number

The FY2024-25 property tax rate of \$0.4584 per \$100 valuation is unchanged from the previous year. This tax rate is below the Voter Approval rate of \$0.4666 per \$100 valuation and is less than 1% above the No New Revenue rate of \$0.4555 per \$100 valuation.

Due to an increase in property tax valuations, the total tax levy for FY2024-2025 is \$11,139,402, which is an increase of \$685,522, or 6.56%, compared to the final FY2023-2024 tax levy of \$10,453,880. Of this increase, \$364,048, or 53%, is from new properties added to the tax roll in 2024. The new properties have a taxable value of \$79,417,210.

The below graph shows the 10-year history of the City's property tax rate.





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.

LONG-RANGE PLANNING

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

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.

Plan 2040, Brenham Comprehensive Plan – Goals (continued)

- | | |
|-------------|---|
| 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. |

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.

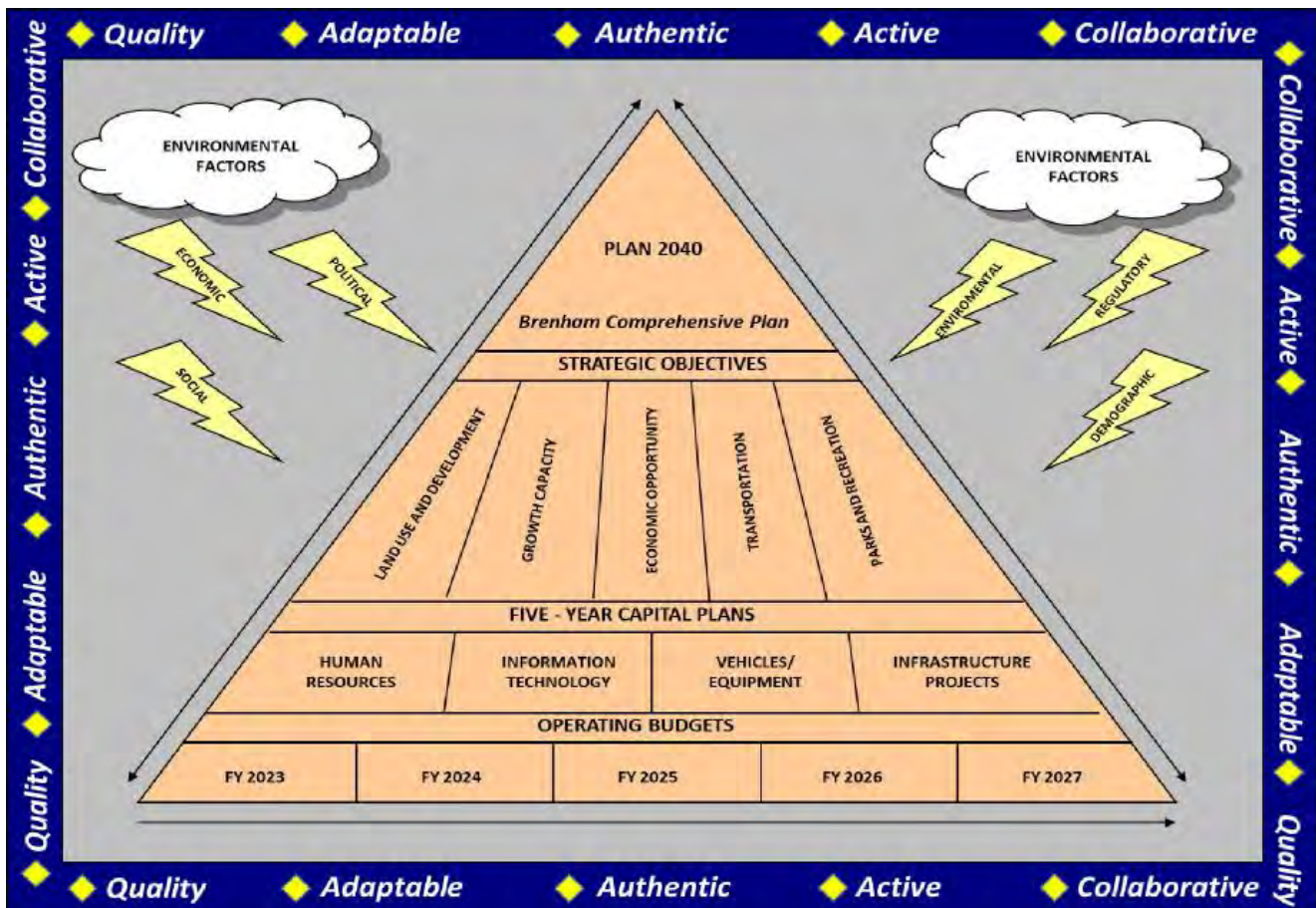
Goals - Parks and Recreation (PR)

- | | |
|-------------|--|
| 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. |

LONG-RANGE PLANNING

Capital Plan and Budget Integration

The Capital Plan and the Budget are developed within the guiding principles 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.



City of Brenham
Long-Range Financial Plan
2025-2029

ASSUMPTIONS

1. FY25 is the Adopted Budget and is the base for FY26 through FY29
2. 5% annual increase in Property Tax revenue
3. 3.75% annual increase in Sales Tax revenue
4. 2% annual increase in Utility Franchise fees
5. 20% decrease in investment income for FY26 and FY27 due to expected interest rate cuts
6. 2.5% annual increase in base expenditure budget, except Dept 100 and 110, for FY26 and FY27
7. 3% annual increase in base expenditure budget, except Dept 100 and 110, for FY28 and FY29
8. Reduced Dept 100 in FY26 by the FY25 contingency expense and \$100,000 of outside legal fees
9. FY26 Base Budget includes \$110,000 for Fire Station No. 2 O&M (utilities, insurance, etc.)
10. No operational change to the Airport
11. FY25 through FY27 capital requests to be funded from FY24 ABNR and FY25 bond issuance
 * not included in Fund 101 expenditures
12. No additional personnel or capital included that is not listed in these assumptions



GENERAL FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL 2022-2023	ADOPTED 2023-2024	AMENDS 2023-2024	AMENDED 2023-2024	BASE 2024-2025	NEW PERSONNEL 2024-2025	NEW CAPITAL/ OTHER 2024-2025	24-25 TOTAL PROPOSED	BASE 2024-2025	NEW PERSONNEL 2025-2026	NEW CAPITAL/ OTHER 2025-2026	25-26 TOTAL PROJECTED	BASE 2026-2027	NEW PERSONNEL 2026-2027	NEW CAPITAL/ OTHER 2026-2027	26-27 TOTAL PROJECTED	BASE 2027-2028	NEW PERSONNEL 2027-2028	NEW CAPITAL/ OTHER 2027-2028	27-28 TOTAL PROJECTED	BASE 2028-2029	NEW PERSONNEL 2028-2029	NEW CAPITAL/ OTHER 2028-2029	28-29 TOTAL PROJECTED
CURRENT REVENUES																								
Ad Valorem Taxes	\$ 6,014,388	\$ 6,332,843		\$ 6,332,843	\$ 7,066,310			\$ 7,066,310	\$ 7,419,626			\$ 8,438,710	\$ 7,790,607			\$ 8,180,137	\$ 8,180,137			\$ 8,180,137	\$ 8,589,144			\$ 8,589,144
Sales Tax	\$ 7,307,423	\$ 7,247,487	\$ -	\$ 7,247,487	\$ 8,133,696			\$ 8,133,696	\$ 8,438,710			\$ 8,755,161	\$ 8,755,161			\$ 9,083,480	\$ 9,083,480			\$ 9,083,480	\$ 9,424,110			\$ 9,424,110
Utility Franchise Taxes	\$ 2,791,071	\$ 2,828,402		\$ 2,828,402	\$ 2,993,466			\$ 2,993,466	\$ 3,053,335			\$ 3,114,402	\$ 3,114,402			\$ 3,176,690	\$ 3,176,690			\$ 3,176,690	\$ 3,240,224			\$ 3,240,224
Other Taxes	\$ 481,410	\$ 479,868		\$ 479,868	\$ 466,369			\$ 466,369	\$ 471,484			\$ 476,677	\$ 476,677			\$ 481,951	\$ 481,951			\$ 481,951	\$ 487,307			\$ 487,307
Licenses & Permits	\$ 373,365	\$ 401,732		\$ 401,732	\$ 405,275			\$ 405,275	\$ 407,503			\$ 407,503	\$ 407,771			\$ 408,045	\$ 408,045			\$ 408,045	\$ 408,324			\$ 408,324
Intergovernmental	\$ 495,415	\$ 507,843		\$ 507,843	\$ 527,843			\$ 527,843	\$ 502,843			\$ 502,843	\$ 502,843			\$ 502,843	\$ 502,843			\$ 502,843	\$ 502,843			\$ 502,843
Charges for Service	\$ 564,822	\$ 630,945		\$ 630,945	\$ 586,256			\$ 586,256	\$ 597,981			\$ 597,981	\$ 609,941			\$ 622,140	\$ 622,140			\$ 622,140	\$ 634,582			\$ 634,582
Fines & Forfeitures	\$ 548,645	\$ 706,695		\$ 706,695	\$ 649,325			\$ 649,325	\$ 656,192			\$ 656,192	\$ 663,516			\$ 670,936	\$ 670,936			\$ 670,936	\$ 678,454			\$ 678,454
Investment Income	\$ 320,601	\$ 201,732		\$ 201,732	\$ 328,500			\$ 328,500	\$ 264,060			\$ 264,060	\$ 212,521			\$ 212,582	\$ 212,582			\$ 212,582	\$ 212,644			\$ 212,644
Payment from BCDC	\$ 94,784	\$ 416,000		\$ 416,000	\$ 416,000		\$ 56,690	\$ 472,690	\$ 416,000			\$ 416,000	\$ 416,000			\$ 416,000	\$ 416,000			\$ 416,000	\$ 416,000			\$ 416,000
Miscellaneous	\$ 237,877	\$ 244,913		\$ 244,913	\$ 194,346			\$ 194,346	\$ 194,730			\$ 194,730	\$ 195,117			\$ 195,505	\$ 195,505			\$ 195,505	\$ 195,895			\$ 195,895
TOTAL	\$ 19,229,801	\$ 19,998,461	\$ -	\$ 19,998,461	\$ 21,767,386		\$ 56,690	\$ 21,824,076	\$ 22,422,464			\$ 22,422,464	\$ 23,144,556			\$ 23,950,309	\$ 23,950,309			\$ 23,950,309	\$ 24,789,527			\$ 24,789,527
OTHER FINANCING SOURCES																								
Transfers In (Utilities)	\$ 2,771,770	\$ 2,865,059		\$ 2,865,059	\$ 2,675,364			\$ 2,675,364	\$ 2,623,028			\$ 2,623,028	\$ 2,571,358			\$ 2,520,273	\$ 2,520,273			\$ 2,520,273	\$ 2,469,786			\$ 2,469,786
Transfers In (Court)	\$ 14,327	\$ 15,000		\$ 15,000	\$ 15,000			\$ 15,000	\$ 15,000			\$ 15,000	\$ 15,000			\$ 15,000	\$ 15,000			\$ 15,000	\$ 15,000			\$ 15,000
Transfers In (HOT Tax)	\$ 60,000	\$ 100,000		\$ 100,000	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000	\$ 60,000			\$ 60,000
Transfers In (Worker's Comp Fund)	\$ 214,822	\$ -		\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -	\$ -			\$ -
TOTAL	\$ 3,060,919	\$ 2,980,059	\$ -	\$ 2,980,059	\$ 2,750,364			\$ 2,750,364	\$ 2,698,028			\$ 2,698,028	\$ 2,646,358			\$ 2,595,273	\$ 2,595,273			\$ 2,595,273	\$ 2,544,786			\$ 2,544,786
REVENUE/OTHER SOURCES TOTAL	\$ 22,290,720	\$ 22,978,520	\$ -	\$ 22,978,520	\$ 24,517,750		\$ 56,690	\$ 24,574,440	\$ 25,120,492			\$ 25,120,492	\$ 25,790,914			\$ 26,545,582	\$ 26,545,582			\$ 26,545,582	\$ 27,334,313			\$ 27,334,313
EXPENDITURES																								
49 Marketing & Public Relations	\$ 387,996	\$ 247,441	\$ -	\$ 247,441	\$ 277,506			\$ 277,506	\$ 284,444			\$ 284,444	\$ 291,555			\$ 300,301	\$ 300,301			\$ 300,301	\$ 309,310			\$ 309,310
100 Non-Dept Direct Expend	\$ 1,159,927	\$ 1,144,979		\$ 1,144,979	\$ 1,204,582			\$ 1,204,582	\$ 838,706			\$ 838,706	\$ 838,706			\$ 838,706	\$ 838,706			\$ 838,706	\$ 838,706			\$ 838,706
110 Non-Dept Misc Exp	\$ 79,614	\$ 159,165		\$ 159,165	\$ 183,562			\$ 183,562	\$ 165,206			\$ 165,206	\$ 165,206			\$ 165,206	\$ 165,206			\$ 165,206	\$ 165,206			\$ 165,206
121 Administration	\$ 953,032	\$ 1,059,440		\$ 1,059,440	\$ 1,102,892			\$ 1,102,892	\$ 1,130,464			\$ 1,130,464	\$ 1,158,726			\$ 1,193,488	\$ 1,193,488			\$ 1,193,488	\$ 1,229,292			\$ 1,229,292
122 Development Services	\$ 1,086,152	\$ 1,174,725		\$ 1,174,725	\$ 1,120,539			\$ 1,120,539	\$ 1,148,552			\$ 1,148,552	\$ 1,177,266			\$ 1,212,584	\$ 1,212,584			\$ 1,212,584	\$ 1,248,962			\$ 1,248,962
123 Human Resources	\$ 406,638	\$ 453,651		\$ 453,651	\$ 408,107			\$ 408,107	\$ 418,310			\$ 418,310	\$ 428,767			\$ 441,630	\$ 441,630			\$ 441,630	\$ 454,879			\$ 454,879
125 Main Street	\$ 90,360	\$ 153,258		\$ 153,258	\$ 162,123		\$ 56,690	\$ 162,123	\$ 166,176			\$ 166,176	\$ 170,330			\$ 175,440	\$ 175,440			\$ 175,440	\$ 180,704			\$ 180,704
131 Maintenance	\$ 931,394	\$ 943,231	\$ 31,000	\$ 974,231	\$ 929,640			\$ 929,640	\$ 952,881			\$ 952,881	\$ 976,703			\$ 1,006,004	\$ 1,006,004			\$ 1,006,004	\$ 1,036,184			\$ 1,036,184
133 Finance	\$ 947,952	\$ 1,125,292		\$ 1,125,292	\$ 1,258,326			\$ 1,258,326	\$ 1,289,784			\$ 1,289,784	\$ 1,322,029			\$ 1,361,690	\$ 1,361,690			\$ 1,361,690	\$ 1,402,540			\$ 1,402,540
135 Purchasing	\$ 329,592	\$ 338,520		\$ 338,520	\$ 305,342			\$ 305,342	\$ 312,976			\$ 312,976	\$ 320,800			\$ 330,424	\$ 330,424			\$ 330,424	\$ 340,337			\$ 340,337
141 Streets	\$ 1,114,242	\$ 1,379,493		\$ 1,464,289	\$ 1,412,379			\$ 1,412,379	\$ 1,447,688			\$ 1,447,688	\$ 1,483,881			\$ 1,528,397	\$ 1,528,397			\$ 1,528,397	\$ 1,574,249			\$ 1,574,249
144 Parks	\$ 1,424,275	\$ 1,437,985		\$ 1,552,949	\$ 1,589,910			\$ 1,589,910	\$ 1,629,658			\$ 1,629,658	\$ 1,670,399			\$ 1,720,511	\$ 1,720,511			\$ 1,720,511	\$ 1,772,127			\$ 1,772,127
146 Library	\$ 590,334	\$ 610,676		\$ 610,676	\$ 614,247			\$ 614,247	\$ 629,603			\$ 629,603	\$ 645,343			\$ 664,704	\$ 664,704			\$ 664,704	\$ 684,645			\$ 684,645
149 Aquatics	\$ 1,065,917	\$ 1,064,684		\$ 1,079,684	\$ 1,122,335			\$ 1,122,335	\$ 1,150,393			\$ 1,150,393	\$ 1,179,153			\$ 1,214,528	\$ 1,214,528			\$ 1,214,528	\$ 1,250,964			\$ 1,250,964
151 Police	\$ 5,321,261	\$ 5,828,103		\$ 5,910,103	\$ 6,098,839			\$ 6,276,178	\$ 6,251,310			\$ 6,430,498	\$ 6,407,593			\$ 6,599,821	\$ 6,599,821			\$ 6,782,875	\$ 6,797,815	\$ 69,376	\$ 115,699	\$ 6,982,890
152 Fire	\$ 2,636,436	\$ 3,215,773		\$ 3,290,773	\$ 3,292,124			\$ 3,567,827	\$ 3,484,427			\$ 4,012,972	\$ 3,571,538			\$ 3,678,684	\$ 3,678,684			\$ 4,207,352	\$ 3,789,044	\$ 544,528		\$ 4,333,573
154 Animal Services	\$ 599,672	\$ 671,322		\$ 671,322	\$ 760,026			\$ 775,823	\$ 779,027			\$ 794,824	\$ 798,502			\$ 822,457	\$ 822,457			\$ 838,254	\$ 847,131	\$ 15,797		\$ 862,928
155 Court	\$ 399,909	\$ 432,122		\$ 432,122	\$ 425,095			\$ 441,261	\$ 435,722			\$ 452,373	\$ 446,615			\$ 460,014	\$ 460,014			\$ 477,679	\$ 473,814	\$ 18,195		\$ 492,009
167 General Govt Admin	\$ 321,553	\$ 329,734		\$ 329,734	\$ 428,884			\$ 590,228	\$ 439,606			\$ 661,185	\$ 450,596			\$ 678,823	\$ 464,114			\$ 699,187	\$ 478,038	\$ 242,125		\$ 720,163
172 Information Technology	\$ 649,408	\$ 991,381		\$ 1,009,381	\$ 1,016,260			\$ 1,016,260	\$ 1,041,667			\$ 1,041,667	\$ 1,067,708			\$ 1,099,739	\$ 1,099,739			\$ 1,099,739	\$ 1,132,732			\$ 1,132,732
TOTAL	\$ 20,496,323	\$ 22,760,975	\$ 488,260	\$ 23,249,235	\$ 23,712,718		\$ 218,411	\$ 24,415,757	\$ 23,996,600		\$ 161,721	\$ 24,958,361	\$ 24,571,417			\$ 25,526,954	\$ 25,278,443			\$ 26,006,678	\$ 26,006,678	\$ 874,225	\$ 131,496	\$ 27,012,399
OTHER EXPENDITURES (TRANSFERS OUT)																								
Transfers Out (Airport Capital Fund)	\$ 86,667	\$ 29,500	\$ -	\$ 29,500	\$ 43,750			\$ 43,750	\$ 43,750			\$ 43,750	\$ 43,750			\$ 43,750	\$ 43,750			\$ 43,750	\$ 43,750			\$ 43,750
Transfers Out (Airport Operations)	\$ 131,956	\$ 188,045	\$ -	\$ 188,045	\$ 95,358			\$ 114,933	\$ 98,219			\$ 118,381	\$ 101,165			\$ 125,590	\$ 107,326			\$ 125,590	\$ 107,326	\$ 22,032		\$ 129,358
TOTAL	\$ 218,623	\$ 217,545	\$ -	\$ 217,545	\$ 139,108			\$ 158,683	\$ 141,969			\$ 162,131	\$ 144,915			\$ 165,682	\$ 147,950			\$ 165,682	\$ 151,076	\$ 22,032	\$ -	\$ 173,108
EXPENDITURES TOTAL	\$ 20,714,946	\$ 22,978,520	\$ 488,260	\$ 23,466,780	\$ 23,851,826			\$ 24,574,440	\$ 24,138,569		\$ 161,721	\$ 25,120,492	\$ 24,716,333			\$ 25,692,637	\$ 25,426,393			\$ 26,428,041	\$ 26,157,755	\$ 896,257	\$ 131,496	\$ 27,185,507
NET SURPLUS / (DEFICIT)	\$ 1,575,774	\$ (0)	\$ (488,260)	\$ (488,260)	\$ 665,924			\$ -	\$ 981,923		\$ (820,202)	\$ (161,721)	\$ 981,923			\$ 98,277	\$ 1,119,189			\$ 117,541	\$ 1,176,559	\$ (896,257)	\$ (131,496)	\$ 148,806



General Fund



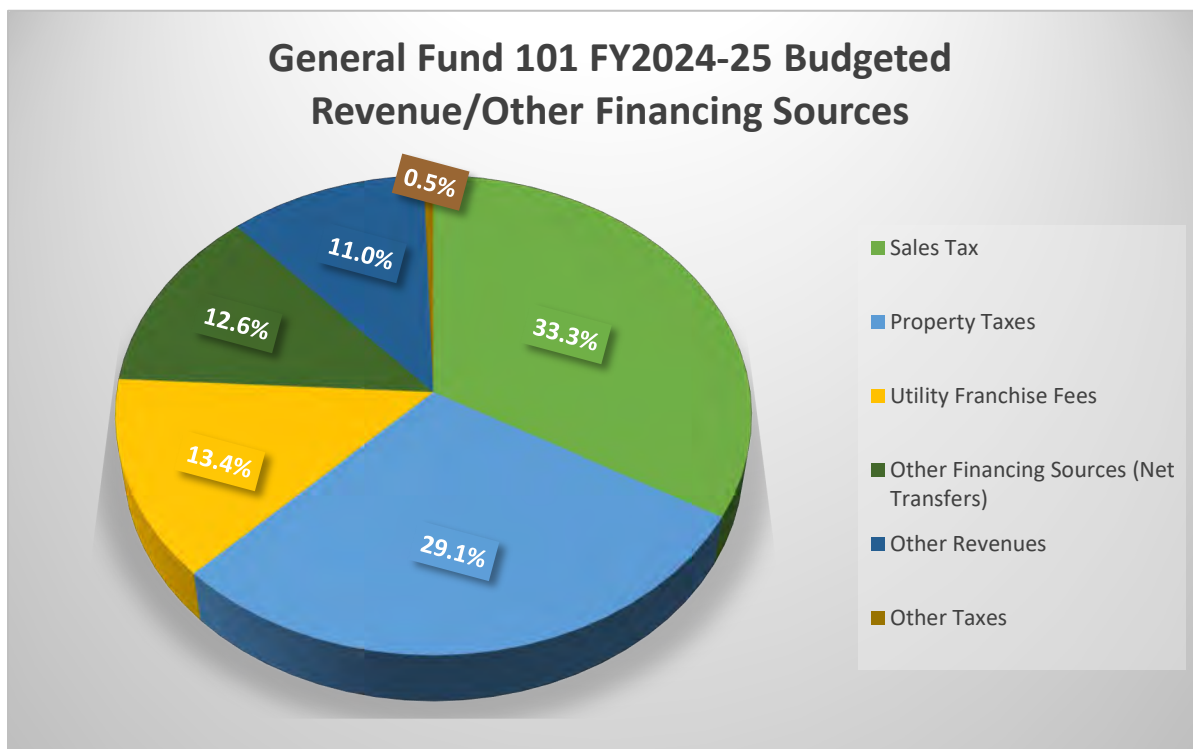
GENERAL FUND 101

Fund Description

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

Revenues/Other Financing Sources

Revenues for FY2024-25 are projected at \$21,331,757 and Other Financing Sources are projected at \$3,084,000 for a grand total of \$24,415,757. Revenue shows a budget-to-budget increase of 9.1% versus the FY2023-24 Adopted Budget of \$19,556,907.

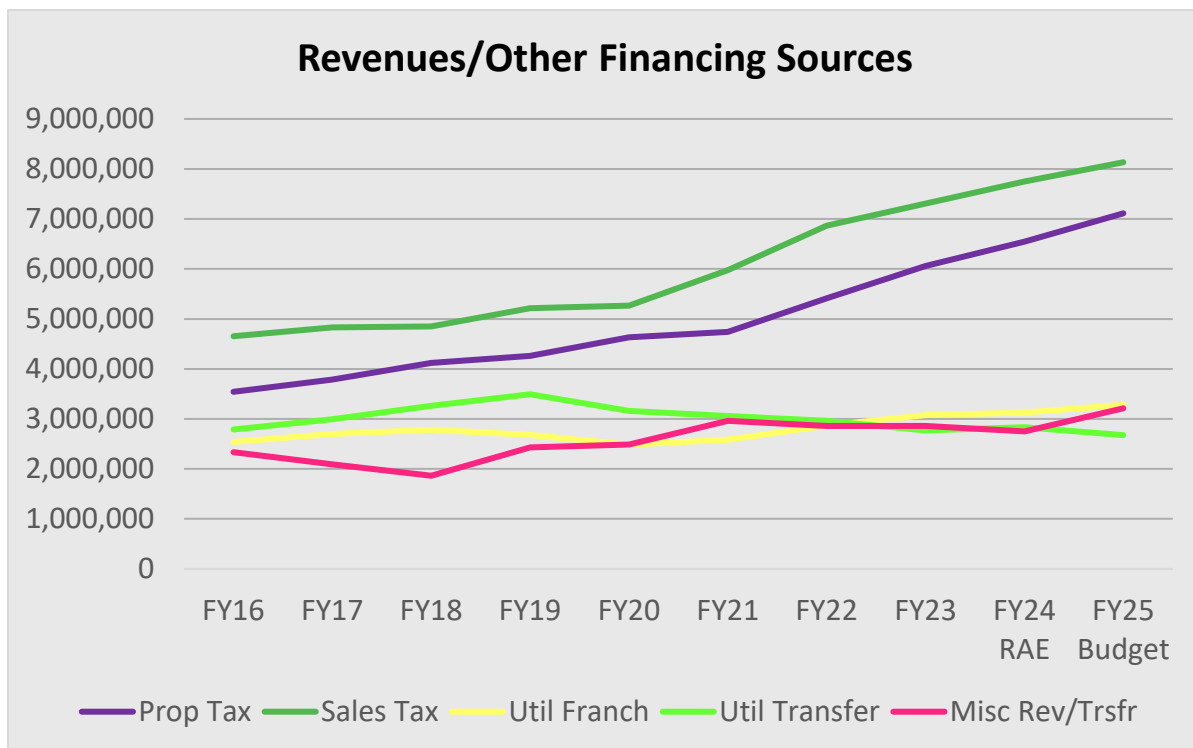


Revenues/Other Financing Sources (continued)

The General Fund 101 has diverse sources of revenue with property tax, sales tax, and utility franchise fees. This diversity minimizes the risk of having drastic changes in revenue from year to year.

Revenue trends for the last 10 years show an increase in sales tax revenue and property tax revenue, with a smaller increase in utility franchise fees. The new retail development in recent years has contributed to the sales tax revenue growth. Much of the property tax increase is due to growth in new properties, both commercial and residential, added to the certified tax roll each year. The utility franchise fees represent a percent of the billed amount from both City owned utilities and privately owned utilities. These franchise fees are a stable source of revenue for the General Fund 101.

While not revenue, another source of funding is utility transfers. There has been a planned reduction in these transfers since FY2018-19.

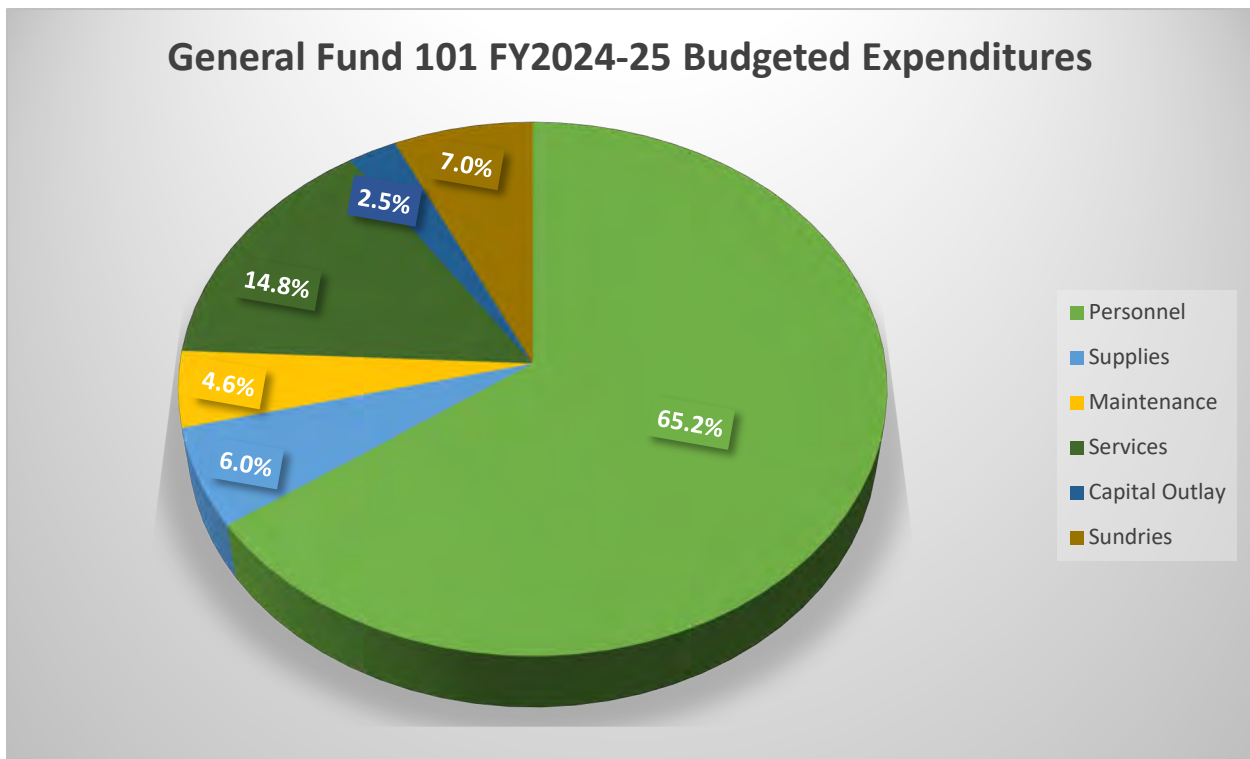


Expenditures

Budgeted expenditures are \$24,415,757, which is an increase of \$1,654,782 or 7.3% over the FY2023-24 Adopted Budget. The main drivers of this increase are:

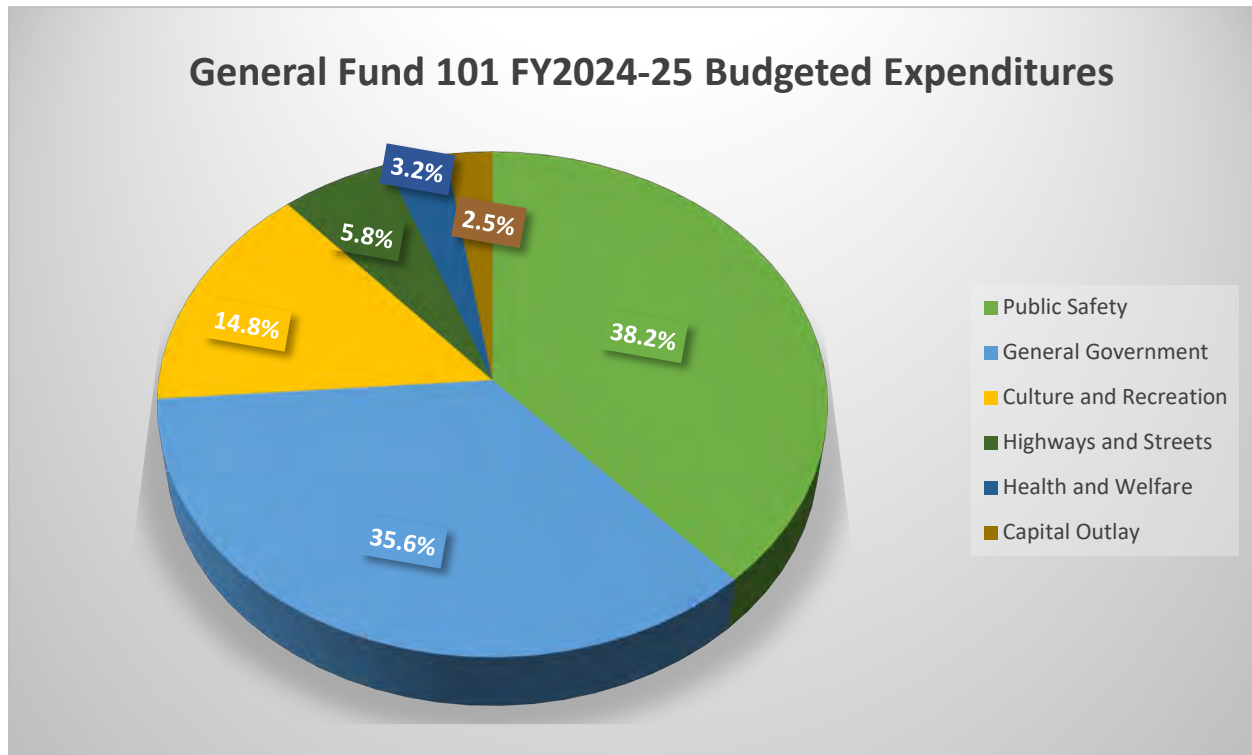
- \$364,839 for a 3% COLA
- \$487,481 for 6 new positions (5 full time and 1 part time)
- \$121,646 in annual licensing and software fees for Axon body worn cameras and fleet cameras

The largest expenditure category is for Personnel at 65.2% of total General Fund 101 expenditures.



Expenditures (continued)

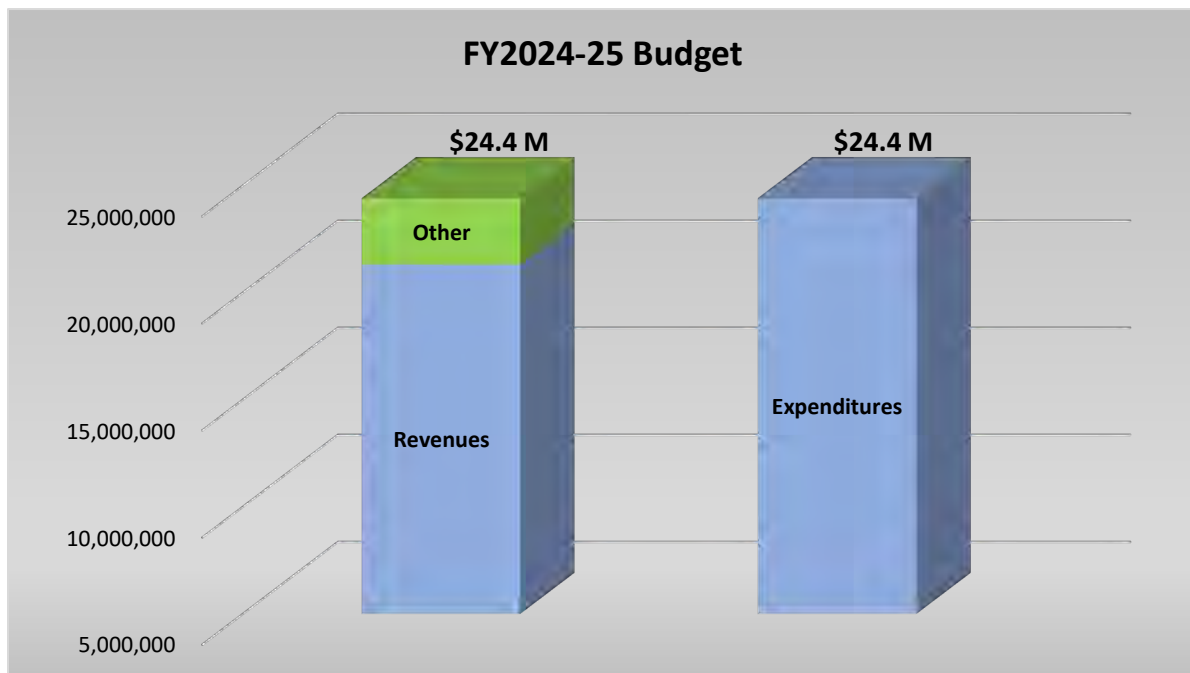
Of the previously listed services, public safety is the largest, based on expenditures, at 38.2% of total General Fund 101 expenditures. This is followed by general government at 35.6% and culture and recreation at 14.8%.



(Note: The FY2024-25 budget for street reconstruction is included in Fund 237 and is not included in the Highways and Streets budget in General Fund 101.)

Balanced Budget

The FY2024-25 budget for General Fund 101 is balanced with revenues and other financing sources equal to expenditures. General Fund 101 reserves are not being used as a financing source in the FY2024-25 budget. General Fund 101 is budgeted to have an ending fund reserve of 114 days of expenditures.



**CITY OF BRENHAM
GENERAL FUND 101
FY2024-25 BUDGET**

IN \$	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
REVENUES						
TAXES	16,594,292	16,888,599	17,463,114	17,469,507	18,659,841	10.5%
LICENSES & PERMITS	373,365	401,733	401,733	389,660	405,275	0.9%
INTERGOVERNMENTAL	495,415	507,843	507,843	502,843	527,843	3.9%
CHARGES FOR SERVICES	564,822	636,146	636,146	594,769	586,256	-7.8%
FINES & FORFEITURES	548,645	706,694	706,694	649,535	649,325	-8.1%
INVESTMENT INCOME	320,601	201,733	470,983	470,983	328,500	62.8%
MISCELLANEOUS	204,309	214,159	214,159	185,214	174,717	-18.4%
TOTAL REVENUES	19,101,448	19,556,907	20,400,672	20,262,511	21,331,757	9.1%
EXPENDITURES						
CURRENT:						
CULTURE/RECREATION	3,454,569	3,361,586	3,376,586	3,382,901	3,604,785	7.2%
GENERAL GOVERNMENT	7,355,531	8,115,540	7,643,265	7,463,021	8,688,565	7.1%
HEALTH AND WELFARE	599,672	671,322	731,322	733,425	775,823	15.6%
HIGHWAYS/STREETS	1,114,302	1,379,493	1,379,493	1,349,733	1,412,379	2.4%
PUBLIC SAFETY	7,599,805	8,570,037	8,554,039	8,476,553	9,335,070	8.9%
CAPITAL OUTLAY	372,444	662,997	981,390	1,095,008	599,135	-9.6%
TOTAL EXPENDITURES	20,496,323	22,760,975	22,666,095	22,500,641	24,415,757	7.3%
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(1,394,875)	(3,204,068)	(2,265,423)	(2,238,130)	(3,084,000)	-3.7%
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	3,155,703	3,396,059	3,436,059	3,383,938	3,223,054	-5.1%
TRANSFERS OUT	(218,623)	(217,545)	(1,258,657)	(1,229,157)	(158,683)	-27.1%
INSURANCE PROCEEDS	33,568	25,554	89,934	89,934	19,629	
TOTAL OTHER FINANCING	2,970,648	3,204,068	2,267,336	2,244,715	3,084,000	-3.7%
NET REV, EXP, & OTHER	1,575,773	-	1,913	6,585	-	
FUND BALANCES - BEGINNING						
NET CHANGE IN FUND BALANCE	1,575,773	-	1,913	6,585	-	
OTHER ADJUSTMENTS	3,774	-	-	-	-	
FUND BALANCES - ENDING	7,812,634	7,812,634	7,814,547	7,819,219	7,819,219	0.1%

CITY OF BRENHAM
GENERAL FUND 101
FY2024-25 BUDGET

IN \$	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
REVENUES - TAXES						
TAX RECEIPTS-GENERAL FUND	6,014,388	6,332,843	6,613,458	6,613,458	7,066,310	11.6%
PENALTY AND INTEREST/TAX	43,603	43,747	43,747	41,839	42,940	-1.8%
PENALTY FOR LATE RENDITION	4,123	4,007	4,007	97	2,835	-29.2%
CITY SALES TAX	7,307,423	7,247,487	7,541,387	7,541,387	8,133,696	12.2%
UTIL FRANCHISE TAXES	2,791,071	2,828,402	2,828,402	2,842,266	2,993,466	5.8%
GROSS RECPTS/FRANCHISE TAX	241,186	253,579	253,579	245,679	245,679	-3.1%
SANITATION FRANCHISE TAX	42,525	37,112	37,112	42,422	42,846	15.5%
MIXED BEVERAGES TAX RECPT	90,901	79,423	79,423	84,794	85,642	7.8%
PHONE ACCESS LINE FEES	59,072	61,999	61,999	57,565	46,427	-25.1%
TOTAL TAXES	16,594,292	16,888,599	17,463,114	17,469,507	18,659,841	10.5%
EXPENDITURES BY CATEGORY						
PERSONNEL	13,530,082	15,149,811	14,663,039	14,429,621	15,923,961	5.1%
SUPPLIES	1,275,863	1,289,244	1,306,244	1,306,227	1,455,989	12.9%
MAINTENANCE	1,060,174	1,081,300	1,119,800	1,145,723	1,121,550	3.7%
SERVICES	3,196,319	3,202,536	3,220,535	3,268,746	3,613,889	12.8%
CAPITAL OUTLAY	372,444	662,997	981,390	1,095,008	599,135	-9.6%
SUNDRIES	1,061,440	1,375,087	1,375,087	1,255,316	1,701,233	23.7%
TOTAL EXPENDITURES BY CATEGORY	20,496,323	22,760,975	22,666,095	22,500,641	24,415,757	7.3%
EXPENDITURES BY DEPARTMENT						
DEPT 049 COMMUNICATIONS & PR	387,996	247,441	247,441	243,537	277,506	12.2%
DEPT 144 PARKS & RECREATION	1,424,275	1,437,985	1,552,948	1,598,523	1,589,910	10.6%
DEPT 146 LIBRARY	590,934	610,676	610,676	568,879	614,247	0.6%
DEPT 149 AQUATICS	1,065,917	1,064,684	1,079,684	1,086,787	1,122,335	5.4%
DEPT 100 NON-DEPT DIRECT	1,159,927	1,144,979	678,205	762,700	1,204,582	5.2%
DEPT 110 NON-DEPT MISC	79,614	159,165	139,165	64,746	183,562	15.3%
DEPT 121 ADMINISTRATION	953,032	1,059,440	1,059,440	1,025,419	1,102,892	4.1%
DEPT 122 DEVELOPMENT SVCS	1,086,152	1,174,726	1,174,725	1,096,430	1,120,539	-4.6%
DEPT 123 HR	406,638	453,651	411,651	402,295	408,107	-10.0%
DEPT 125 MAIN STREET	90,360	153,258	153,258	142,550	218,813	42.8%
DEPT 131 MAINTENANCE	931,394	943,231	974,231	975,203	929,640	-1.4%
DEPT 133 FINANCE	947,952	1,125,292	1,125,292	1,175,472	1,258,326	11.8%
DEPT 135 PURCHASING/WHSE	329,592	338,520	406,020	357,638	305,342	-9.8%
DEPT 155 MUNICIPAL COURT	399,909	432,122	432,122	415,115	441,261	2.1%
DEPT 167 GENERAL GOVT SVCS	321,553	329,734	329,734	393,414	590,228	79.0%
DEPT 172 IT	649,408	991,381	1,009,381	895,998	1,016,260	2.5%
DEPT 154 ANIMAL SERVICES	599,672	671,322	731,322	733,425	775,823	15.6%
DEPT 141 STREETS	1,114,242	1,379,493	1,464,289	1,444,491	1,412,379	2.4%
DEPT 148 AIRPORT	60	-	-	-	-	
DEPT 151 POLICE	5,321,261	5,828,103	5,795,737	5,911,609	6,276,178	7.7%
DEPT 152 FIRE	2,636,436	3,215,772	3,290,774	3,206,410	3,567,827	10.9%
TOTAL EXPENDITURES BY DEPT	20,496,323	22,760,975	22,666,095	22,500,641	24,415,757	7.3%

CITY OF BRENHAM
GENERAL FUND 101
FY2024-25 BUDGET
REVENUE DETAIL

IN \$		Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
TAXES							
4-102.00	TAX RECEIPTS-GENERAL FUND	6,014,388	6,332,843	6,613,458	6,613,458	7,066,310	11.6%
4-130.00	PENALTY AND INTEREST/TAX	43,603	43,747	43,747	41,839	42,940	-1.8%
4-131.00	PENALTY FOR LATE RENDITION	4,123	4,007	4,007	97	2,835	-29.2%
4-140.00	CITY SALES TAX	7,307,423	7,247,487	7,541,387	7,541,387	8,133,696	12.2%
4-150.00	UTIL FRANCHISE TAXES	2,791,071	2,828,402	2,828,402	2,842,266	2,993,466	5.8%
4-156.00	GROSS RECPTS/FRANCHISE TAX	241,186	253,579	253,579	245,679	245,679	-3.1%
4-157.00	SANITATION FRANCHISE TAX	42,525	37,112	37,112	42,422	42,846	15.5%
4-170.00	MIXED BEVERAGES TAX RECPT	90,901	79,423	79,423	84,794	85,642	7.8%
4-467.00	PHONE ACCESS LINE FEES	59,072	61,999	61,999	57,565	46,427	-25.1%
TOTAL TAXES		16,594,292	16,888,599	17,463,114	17,469,507	18,659,841	10.5%
LICENSES & PERMITS							
4-210.00	BEER/WINE LICENSE	3,915	7,004	7,004	5,825	5,883	-16.0%
4-250.00	WHISKEY/MALT/MIXED BEVERAGE	13,540	7,199	7,199	7,200	7,272	1.0%
4-260.00	NON-CONSENT TOWING LICENSE	1,750	1,100	1,100	2,750	1,100	0.0%
4-270.00	MOBILE HOME PARK LICENSE	1,550	1,020	1,020	2,570	1,020	0.0%
4-310.00	BUILDING PERMITS	294,720	341,800	341,800	307,522	322,900	-5.5%
4-320.00	ELECTRICIAL/PLUMBING PERMITS	57,450	42,010	42,010	63,223	65,500	55.9%
4-335.00	PARADE PERMITS/SPECIAL EVENTS	370	200	200	430	200	0.0%
4-340.00	VENDORS PERMITS	70	1,400	1,400	140	1,400	0.0%
TOTAL LICENSES & PERMITS		373,365	401,733	401,733	389,660	405,275	0.9%
INTERGOVERNMENTAL							
4-521.46	GRANT REVENUE-LIBRARY	32,025	3,200	3,200	0	0	-100.0%
4-528.25	WASH CO - COMMUNICATIONS	12,000	12,000	12,000	12,000	12,000	0.0%
4-528.35	WASH CO-IT/OTHER SERVICES	0	1,800	1,800	0	0	-100.0%
4-528.60	BISD-EQUIPMENT/PARK/IT	5,749	0	0	0	0	
4-528.65	B&G CLUB-MAINTENANCE	7,227	0	0	0	0	
4-528.70	BISD-RESOURCE OFFICER	395,664	445,843	445,843	445,843	445,843	0.0%
4-528.83	BLINN-SOFTBALL/SOCCER	42,750	45,000	45,000	45,000	45,000	0.0%
4-521.00	GRANT REVENUES	0	0	0	0	25,000	
TOTAL INTERGOVERNMENTAL		495,415	507,843	507,843	502,843	527,843	3.9%
CHARGES FOR SERVICE							
4-410.30	ADMINISTRATIVE FEES	5,938	5,353	5,353	9,361	9,454	76.6%
4-420.00	FIELD RENTAL FEES	46,200	84,928	84,928	62,885	63,513	-25.2%
4-425.00	PARK FACILITY FEES	44,175	46,590	46,590	40,440	40,844	-12.3%
4-440.00	POLICE DEPT REPORTS	819	1,455	1,455	854	1,300	-10.7%
4-450.00	PLANNING FEES	12,894	8,833	8,833	10,000	9,500	7.6%
4-455.00	HEALTH INSPECTION FEES	26,423	29,524	29,524	27,915	28,194	-4.5%
4-460.00	FIRE DEPT INSPECTION FEES	5,582	5,576	5,576	6,000	6,060	8.7%
4-466.00	FALSE ALARMS	5,375	10,110	10,110	4,090	4,131	-59.1%
4-469.00	MISC FIRE DEPT FEES	0	5,202	5,202	0	5,000	-3.9%
4-470.00	LIBRARY FINES/FEES	12,670	12,813	12,813	11,429	11,543	-9.9%
4-490.00	MISC LICENSES/FEES/PERMITS	4,032	0	0	0	0	
4-495.00	OPEN RECORDS REQUEST FEES	435	0	0	0	0	
4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	11,438	4,578	4,578	20,144	4,400	-3.9%
4-520.49	SPONSORSH/EVNT REV-RECREATION	35,200	37,352	37,352	33,700	31,000	-17.0%
4-535.00	MISC POLICE DEPT REVENUES	749	1,040	1,040	1,013	1,000	-3.8%
4-740.00	AQUATICS ADMISSION FEES	124,971	125,237	125,237	126,736	127,369	1.7%
4-740.10	CONCESSION REVENUE	34,289	33,016	33,016	35,373	35,550	7.7%

CITY OF BRENHAM
GENERAL FUND 101
FY2024-25 BUDGET
REVENUE DETAIL

IN \$		Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
4-740.20	AQUATICS MEMBER PASSES	74,294	77,275	77,275	75,429	75,806	-1.9%
4-740.30	PROGRAM REV-AQUATICS	41,726	44,529	44,529	40,753	40,957	-8.0%
4-740.40	PROGRAM REV-RECREATION	1,635	4,162	4,162	3,305	4,000	-3.9%
4-770.10	POOL RENTALS-LEISURE POOL	16,004	19,632	19,632	13,504	13,571	-30.9%
4-770.20	POOL RENT/LESSON-COMPETITN	25,515	30,747	30,747	26,470	26,602	-13.5%
4-770.30	POOL RENTALS-THERAPY POOL	600	930	930	100	101	-89.1%
4-770.40	LOCKER/TABLE RENTAL	516	272	272	291	292	7.4%
4-770.50	AQUATICS MEETING ROOM RENT	2,653	3,780	3,780	2,613	2,626	-30.5%
4-770.90	AQUATICS/RECREATION MISC REV	820	3,487	3,487	4,675	3,500	0.4%
4-820.00	ADOPTION FEES	22,333	25,735	25,735	29,817	29,966	16.4%
4-830.00	ANIMAL CONTROL-MISC/RABIES	857	2,452	2,452	375	377	-84.6%
4-835.00	MICROCHIP REVENUE	-70	104	104	80	100	-3.8%
4-850.00	DOG LICENSE	1,671	4,682	4,682	843	4,500	-3.9%
4-860.00	MULTI-ANIMAL PERMITS	85	0	0	85	0	
4-870.00	IMPOUNDED ANIMALS	3,090	5,712	5,712	1,689	5,000	-12.5%
4-890.00	SURRENDER FEES	2,405	1,040	1,040	5,300	1,000	-3.8%
5-110-903.00	UNCOLLECTABLE ACCOUNTS	-500	0	0	-500	-1,000	
TOTAL CHARGES FOR SERVICES		564,822	636,146	636,146	594,769	586,256	-7.8%
FINES & FORFEITURES							
4-410.00	CORPORATION COURT FINES	417,999	478,320	478,320	485,409	490,263	2.5%
4-410.05	TRAFFIC FINES	86,709	181,215	181,215	120,495	121,700	-32.8%
4-410.50	FINES-CHILD SAFETY FEES	1,061	2,829	2,829	806	814	-71.2%
4-410.60	FINES-TRAFFIC/ARREST/TIME	26,319	39,059	39,059	31,235	31,548	-19.2%
4-410.74	MOVING VIOLATION FEES-CITY	2	18	18	0	0	-100.0%
4-515.00	PARKING INCOME	16,541	5,253	5,253	11,590	5,000	-4.8%
4-537.00	RESTITUTION PAYMENTS	15	0	0	0	0	
TOTAL FINES & FORFEITURES		548,645	706,694	706,694	649,535	649,325	-8.1%
INVESTMENT INCOME							
4-513.00	INTEREST INCOME	129,346	139,805	36,680	36,680	6,000	-95.7%
4-513.30	INTEREST INCOME-TEXPOOL	31,838	11,325	237,125	237,125	180,000	1489.4%
4-513.35	INTEREST-TEXSTAR	159,417	50,603	197,178	197,178	142,500	181.6%
TOTAL INVESTMENT INCOME		320,601	201,733	470,983	470,983	328,500	62.8%
MISCELLANEOUS							
4-512.00	SALES OF PROPERTY	48,806	50,231	50,231	26,835	23,547	-53.1%
4-518.00	RENTAL INCOME	7,802	7,800	7,800	9,000	9,000	15.4%
4-528.50	FORTNIGHTLY CLUB-BOOK SALE REV	21,000	17,000	17,000	25,000	20,000	17.6%
4-545.00	STREET DEPT REVENUES	51,689	45,000	45,000	47,468	45,000	0.0%
4-555.00	LEASE/ROYALTY PAYMENTS	605	300	300	423	300	0.0%
4-590.00	MISCELLANEOUS REVENUES	74,407	93,828	93,828	76,488	76,870	-18.1%
TOTAL MISCELLANEOUS		204,309	214,159	214,159	185,214	174,717	-18.4%
GRAND TOTAL REVENUE		19,101,448	19,556,907	20,400,672	20,262,511	21,331,757	9.1%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 100 NON-DEPT DIRECT EXPENSES
FY2024-2025 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-100-119.00	PERSONNEL ATTRITION FACTOR	-	(260,000)	(585,000)	(395,000)	(315,000)	21.2%
5-100-119.10	MED INS ATTRITION FACTOR	-	-	(141,774)	(141,774)	(63,504)	
5-100-212.00	CPU EQUIPMENT & SUPPLIES	84,112	103,190	103,190	103,190	130,180	26.2%
5-100-306.00	OUTDOOR/STREET LIGHTING	40,907	23,000	23,000	33,000	35,000	52.2%
5-100-401.10	ELECTRICAL-STREET LIGHTS	116,913	108,000	108,000	108,000	123,957	14.8%
5-100-401.17	ELECTRIC-MOTOR BANK BLDG	3,912	4,000	4,000	3,366	3,400	-15.0%
5-100-402.00	AUDITS/CONSULTANT FEES	27,000	-	-	23,000	-	
5-100-402.90	TAX APPRAISAL DISTRICT COSTS	167,374	175,041	175,041	175,041	207,455	18.5%
5-100-405.16	WATER-210 N PARK BLDG	-	480	480	-	-	-100.0%
5-100-405.17	WATER-MOTOR BANK BLDG	666	250	250	897	1,444	477.6%
5-100-405.50	DRAINAGE CHARGE-210 N PARK LOT	327	327	327	328	328	0.3%
5-100-405.51	DRAINAGE CHARGE-KEY ST. BLDG	-	215	215	-	-	-100.0%
5-100-406.16	SEWER-210 N PARK BLDG	-	-	-	-	-	
5-100-406.17	SEWER-MOTOR BANK BLDG	704	217	217	734	750	245.6%
5-100-424.00	SERVICE CONTRACTS	85,419	91,100	91,100	91,100	99,000	8.7%
5-100-450.00	OTHER SERVICES	247,574	125,000	125,000	70,000	200,000	60.0%
5-100-860.22	PRINCIPAL	-	178,832	178,832	178,811	34,778	-80.6%
5-100-860.23	INTEREST	-	11,127	11,127	11,148	6,519	-41.4%
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-	
5-100-924.00	CONTINGENCY	-	-	5,371	5,269	267,580	
5-100-926.00	WASH CO HEALTHLY LIVING	61,500	61,550	45,000	45,000	-	-100.0%
5-100-929.00	VOLUNTEER FIRE DEPARTMENT	-	-	-	-	-	
5-100-932.05	MISSION BRENHAM	-	-	-	-	-	
5-100-932.10	BOYS & GIRLS CLUB - PROGRAM	37,850	37,850	44,925	44,925	-	-100.0%
5-100-932.11	BOYS & GIRLS CLUB - UTILITIES	30,522	29,500	29,500	29,500	30,500	3.4%
5-100-932.12	BOYS & GIRLS CLUB - INSURANCE	4,406	4,800	5,200	5,223	6,006	25.1%
5-100-932.13	BOYS & GIRLS CLUB - MOWING	1,380	1,500	1,500	1,500	1,500	0.0%
5-100-932.15	ADULT & TEEN CHALLENGE-PROGRAM	-	-	-	-	-	
5-100-932.30	FAITH MISSION	18,000	18,000	20,000	20,000	-	-100.0%
5-100-932.31	FAITH MISSION-SANITATION CHGS	5,305	8,200	-	1,359	-	-100.0%
5-100-932.32	ADULT&TEEN CHALNGE	407	3,300	3,000	3,079	-	-100.0%
5-100-932.33	MT OLIVE DIST ASSN (JMJ FOUND)	-	-	2,500	2,500	-	
5-100-932.34	BRENHAM CHILDREN'S CHORUS	-	-	4,000	4,000	-	
5-100-932.90	NEW BEGINNINGS LIFE MINISTRIES	3,000	3,000	5,000	5,000	-	-100.0%
5-100-934.00	HERITAGE MUSEUM-UTILITIES	15,020	9,000	9,000	15,000	15,000	66.7%
5-100-934.01	HERITAGE MUSEUM-INSURANCE	2,222	2,400	4,104	4,104	4,720	96.7%
5-100-940.00	BMSHP INTEREST REIMBURSEMENT	7,113	-	-	-	-	
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	150,544	359,100	359,100	266,650	240,945	-32.9%
5-100-964.00	HOSPICE BRENHAM	11,000	11,000	11,000	11,000	-	-100.0%
5-100-965.00	COMMUNITY SERVICE GRANTS	-	-	-	-	137,274	
5-100-999.44	WASH COUNTY-LAP REIMBURSEMENT	36,750	35,000	35,000	36,750	36,750	5.0%
TOTAL EXPENDITURES		1,159,927	1,144,979	678,205	762,700	1,204,582	5.2%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	-	(260,000)	(726,774)	(536,774)	(378,504)	45.6%
200'S	SUPPLIES	84,112	103,190	103,190	103,190	130,180	26.2%
300'S	MAINTENANCE	40,907	23,000	23,000	33,000	35,000	52.2%
400'S	SERVICES	649,890	504,630	504,630	472,466	636,334	26.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	189,959	189,959	189,959	41,297	-78.3%
900'S	SUNDRIES	385,018	584,200	584,200	500,859	740,275	26.7%
TOTAL EXPENDITURES		1,159,927	1,144,979	678,205	762,700	1,204,582	5.2%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 110 NON-DEPT MISC EXPENSES
FY2024-2025 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-110-106.10	HRA EXPENSE	1,800	20,000	-	-	-	-100.0%
5-110-903.00	UNCOLLECTABLE ACCOUNTS	500	-	-	500	1,000	
5-110-906.00	INVENTORY ADJUSTMENTS	10,201	21,000	21,000	5,000	10,000	-52.4%
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	
5-110-924.00	CONTINGENCY	-	23,665	23,665	-	102,062	331.3%
5-110-941.00	MEDICAL CLAIMS	-	-	-	-	-	
5-110-943.00	MEDICAL INS PREMIUMS/FEES	14,061	18,000	18,000	8,646	15,000	-16.7%
5-110-950.00	OTHER SUNDRY	53,552	70,000	70,000	45,000	50,000	-28.6%
5-110-960.00	WELLNESS PROGRAM	-	500	500	-	-	-100.0%
5-110-970.00	EMPLOYEE ASSISTANCE PROGRAM	-	6,000	6,000	6,100	6,500	8.3%
TOTAL EXPENDITURES		80,114	159,165	139,165	65,246	184,562	16.0%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	1,800	20,000	-	-	-	-100.0%
200'S	SUPPLIES	-	-	-	-	-	
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	-	-	-	-	-	
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	78,314	139,165	139,165	65,246	184,562	32.6%
TOTAL EXPENDITURES		80,114	159,165	139,165	65,246	184,562	16.0%

The Communications 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. In emergencies, the department also acts as the Public Information Officer.

Through public relations, the department helps build trust and credibility with citizens, employees and other important groups to the City. Public relations use various methods to influence public perception, such as press outreach, event publicity, newsletters, website updates, social media, and town hall meetings.

PUBLIC RELATIONS PROGRAM	
PARTNERSHIPS	EXTERNAL
	Work with community stakeholders, including Washington County, BISD, the Chamber and Blinn College.
WEBSITE	Keep City website updated and post required meeting notices. In emergencies, or during significant events, activate the second website as a notification system, www.localevent.info .
PRESS RELATIONS	Keep public updated through press releases.
SOCIAL MEDIA	Make regular posts and reply timely to questions.
INTER-DEPARTMENT	INTERNAL
	Assist with other department websites and social media accounts; assist and troubleshoot with tech and software issues, as well as work to enhance efficiency and usability.
NEWSLETTER	Produce newsletters to inform, educate and recognize employees.
SOCIAL MEDIA	Train employees on responsible social media practices; manage the current 17 City accounts.

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
COMMUNICATIONS & PUBLIC RELATIONS	1.00	1.00
COMMUNICATIONS & TECHNOLOGY SPECIALIST	1.00	1.00
TOTAL COMMUNICATIONS & PUBLIC RELATIONS	2.00	2.00

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	358,692	212,598	212,598	237,785
200'S SUPPLIES	2,844	3,550	3,550	4,550
300'S MAINTENANCE	2,721	-	-	-
400'S SERVICES	13,841	24,993	24,993	30,146
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	9,897	6,300	6,300	5,025
TOTAL EXPENDITURES	\$ 387,996	\$ 247,441	\$ 247,441	\$ 277,506

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 049 COMMUNICATIONS & PR
FY2024-2025 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-049-101.00	SALARIES & WAGES	248,559	150,815	150,815	150,989	156,348	3.7%
5-049-102.00	OVERTIME PAY		-	-	-	-	
5-049-103.00	OASDI/MEDICARE	18,712	11,739	11,739	11,324	12,043	2.6%
5-049-103.02	MATCHING RETIREMENT	44,198	26,977	26,977	26,707	27,393	1.5%
5-049-105.00	LONGEVITY PAY	3,530	1,080	1,080	1,021	1,080	0.0%
5-049-105.01	EDUCATION/MISCELLANEOUS	6,017	1,560	1,560	(99)	-	-100.0%
5-049-106.00	MEDICAL INSURANCE	36,546	19,672	19,672	19,672	17,981	-8.6%
5-049-106.01	LIFE INSURANCE	976	239	239	239	491	105.4%
5-049-106.02	LONG TERM DISABILITY	543	321	321	321	329	2.5%
5-049-107.00	WORKERS' COMPENSATION	329	195	195	195	194	-0.5%
5-049-116.00	SALARIES/WAGES CONTINGENCY		-	-	-	21,926	
5-049-118.00	ACCRUED COMP TIME	(717)	-	-	-	-	
5-049-204.00	POSTAGE & FREIGHT	21	-	-	25	-	
5-049-205.00	OFFICE SUPPLIES	158	150	150	150	150	0.0%
5-049-206.00	EMPLOYEE RELATIONS		150	150	150	150	0.0%
5-049-207.00	REPRODUCTION & PRINTING	1,572	2,200	2,200	2,200	3,200	45.5%
5-049-208.00	CLOTHING/PERS PROTECTIVE EQUIP		-	-	-	-	
5-049-209.00	EDUCATIONAL	240	300	300	300	300	0.0%
5-049-212.00	COMPUTER EQUIPMENT & SUPPLIES	98	-	-	-	-	
5-049-213.00	COMMUNICATIONS EQUIPMENT		-	-	-	-	
5-049-218.00	PHOTOGRAPHY	599	750	750	750	750	0.0%
5-049-250.00	OTHER SUPPLIES	156	-	-	-	-	
5-049-317.00	TRAFFIC SIGNS/STREET MARKERS	2,721	-	-	-	-	
5-049-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,450	3,000	3,000	1,500	3,000	0.0%
5-049-424.00	SERVICE CONTRACTS	11,391	18,993	18,993	18,993	27,146	42.9%
5-049-450.00	OTHER SERVICES		3,000	3,000	3,000	-	-100.0%
5-049-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,777	4,000	4,000	4,000	2,725	-31.9%
5-049-908.10	MILEAGE	761	800	800	600	800	0.0%
5-049-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	30	-	-	-	-	
5-049-948.00	DOWNTOWN EXPENSE-OTHER	4,070	-	-	-	-	
5-049-948.50	HOT NIGHTS/COOL TUNES	184	-	-	-	-	
5-049-948.90	LOCAL HISTORY DAY PROGRAM		-	-	-	-	
5-049-950.00	OTHER SUNDRY	75	1,500	1,500	1,500	1,500	0.0%
5-049-961.50	FARMERS MARKET EXPENSE		-	-	-	-	
	TOTAL EXPENDITURES	387,996	247,441	247,441	243,537	277,506	12.2%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	358,692	212,598	212,598	210,369	237,785	11.8%
200'S	SUPPLIES	2,844	3,550	3,550	3,575	4,550	28.2%
300'S	MAINTENANCE	2,721	-	-	-	-	
400'S	SERVICES	13,841	24,993	24,993	23,493	30,146	20.6%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	9,897	6,300	6,300	6,100	5,025	-20.2%
	TOTAL EXPENDITURES	387,996	247,441	247,441	243,537	277,506	12.2%

The City's Charter and State laws establish the responsibilities of both the City Manager and the City Secretary. Some of the responsibilities of the City Manager include supervision over all departments within the city, oversight of all employment matters, preparation and execution of the City's annual budget, and providing information to the Mayor and City Council on various city operations.

The Office of the City Secretary provides administrative support to the City Manager and City Council. This office is responsible for fostering transparency and accountability of the local government through the provision of council agendas and packets, election services, maintenance and preservation of official City records and laws, issuance of various licenses for the sale of alcohol in the city limits, collection of sanitation franchise fees, completion of mandated state reporting, and training the City Council and City employees on the Texas Public Information Act and the Texas Open Meetings Act.

CITY MANAGER	
Supervises the day-to-day operation of all City departments. In addition to supervising Department Directors, 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	• Create agendas, packets and minutes for all City Council meetings. • Draft, review, revise, and/or finalize ordinances and resolutions for consideration by the City Council.
ELECTION ADMINISTRATION	The City Secretary is the Election Official for the City and also prepares the final canvas of the election results and reports such results to the Secretary of State. Election duties include, but are not limited to: • prepare an election calendar, • publish election notices, • coordinate all polling locations; and • work with the Washington County Elections Administrator to accept and count all ballots.
PUBLIC INFORMATION	• Respond to requests for public information received by all City departments. • Review/analyze the requested information to determine whether the records should be released. • Research legal exceptions to disclosure and requests rulings from the Texas Attorney General when necessary. • Educate City employees regarding their obligations under the Texas Public Information Act.
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, record classification, document retention schedules, and final disposition of records.
ADVISORY BOARDS & COMMITTEES	• Manage and maintain records and information for eleven (11) advisory boards and committees. • Coordinate the application process, work closely with a sub-committee of the City Council to review applications, and present all applicants to the City Council for appointment. • Ensure all board members complete required training. • Update the City's website with all advisory board agendas, packets and minutes. • Provide training for all advisory board staff liaisons.
MISC. SERVICES	• Issue various licenses for the sale of alcohol within the City limits; • Maintain information and collect sanitation franchise payments; • Maintain the City's Code of Ordinances; • Update the City's website with City Council and Advisory Board information; and • Contract administration/review for staff.

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
MAYOR (1)		
COUNCIL MEMBERS (6)		
CITY MANAGER	1.00	1.00
EXECUTIVE DIRECTOR OF ADMINISTRATIVE SERVICES*	0.80	0.80
CITY SECRETARY***	1.00	-
DEPUTY CITY SECRETARY	1.00	1.00
MANAGER OF LEGAL AND LEGISLATIVE SERVICES**	0.50	0.50
PART-TIME RECORDS CLERK	0.50	0.50
TOTAL ADMINISTRATION	4.80	3.80

*Position is split 80/20 w/ Purchasing Dept

**Position is split 50/50 w/ Police Dept

***Position Discontinued

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	507,297	681,804	681,804	653,239
200'S SUPPLIES	27,981	19,750	19,750	17,552
300'S MAINTENANCE	-	-	-	-
400'S SERVICES	265,712	219,715	219,715	257,055
700'S NON-CAPITAL (SUPPLIES)	4,845	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	147,198	138,171	138,171	175,046
TOTAL EXPENDITURES	\$ 953,032	\$ 1,059,440	\$ 1,059,440	\$ 1,102,892

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 121 ADMINISTRATION
FY2024-2025 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-121-101.00	SALARIES & WAGES	370,561	491,846	491,846	444,523	488,245	-0.7%
5-121-102.00	OVERTIME PAY	729	-	-	939	-	
5-121-103.00	OASDI/MEDICARE	26,477	38,622	38,622	32,916	38,250	-1.0%
5-121-103.02	MATCHING RETIREMENT	61,805	76,340	76,340	72,978	77,168	1.1%
5-121-105.00	LONGEVITY PAY	3,428	2,460	2,460	2,678	2,760	12.2%
5-121-105.01	EDUCATION/MISCELLANEOUS	13,125	10,560	10,560	13,713	9,000	-14.8%
5-121-106.00	MEDICAL INSURANCE	29,025	59,681	59,681	59,681	34,888	-41.5%
5-121-106.01	LIFE INSURANCE	1,101	677	677	677	1,384	104.4%
5-121-106.02	LONG TERM DISABILITY	651	974	974	974	927	-4.8%
5-121-107.00	WORKERS' COMPENSATION	495	644	644	587	617	-4.2%
5-121-118.00	ACCRUED COMP TIME	(100)	-	-	-	-	
5-121-204.00	POSTAGE & FREIGHT	1,192	1,300	1,300	1,000	700	-46.2%
5-121-205.00	OFFICE SUPPLIES	7,481	5,000	5,000	3,000	2,500	-50.0%
5-121-206.00	EMPLOYEE RELATIONS	2,689	2,000	2,000	1,000	1,000	-50.0%
5-121-207.00	REPRODUCTION & PRINTING	11,165	7,600	7,600	7,000	9,272	22.0%
5-121-208.00	CLOTHING/PERS PROTECTIVE EQUIP	76	250	250	150	480	92.0%
5-121-209.00	EDUCATIONAL	119	600	600	300	300	-50.0%
5-121-211.00	CLEANING & JANITORIAL	3,409	2,500	2,500	2,500	2,500	0.0%
5-121-212.00	COMPUTER EQUIPMENT & SUPPLIES	438	-	-	1,000	-	
5-121-218.00	PHOTOGRAPHY	220	-	-	15	300	
5-121-223.00	SMALL APPLIANCES	23	-	-	-	-	
5-121-250.00	OTHER SUPPLIES	1,170	500	500	300	500	0.0%
5-121-402.00	AUDITS/CONSULTANTS FEES	8,721	5,000	5,000	5,000	5,000	0.0%
5-121-403.00	TELEPHONE	431	-	-	483	500	
5-121-409.00	ADVERTISEMENTS/LEGAL NOTICES	3,431	5,007	5,007	6,000	5,800	15.8%
5-121-411.00	CITY ATTORNEY'S FEES	219,037	176,000	176,000	180,000	200,000	13.6%
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	575	-	-	1,075	-	
5-121-424.00	SERVICE CONTRACTS	28,659	30,908	30,908	31,000	43,555	40.9%
5-121-450.00	OTHER SERVICES	4,858	2,800	2,800	6,200	2,200	-21.4%
5-121-702.00	BUILDINGS	2,578	-	-	-	-	
5-121-712.00	OFFICE FURNITURE/EQUIPMENT	2,267	-	-	-	-	
5-121-901.00	LIAB/CASUALTY INSURANCE	87,845	91,366	91,366	105,125	121,354	32.8%
5-121-907.00	ELECTION EXPENSE	5,320	-	-	-	14,000	
5-121-908.00	SEMINARS/MEMBERSHIP/TRAVE	34,211	32,805	32,805	32,805	28,992	-11.6%
5-121-908.10	MILEAGE	1,124	4,000	4,000	2,500	2,000	-50.0%
5-121-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	4,828	4,500	4,500	4,300	4,500	0.0%
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	9,016	500	500	500	500	0.0%
5-121-950.00	OTHER SUNDRY	1,855	2,000	2,000	1,500	700	-65.0%
TOTAL EXPENDITURES		953,032	1,059,440	1,059,440	1,025,419	1,102,892	4.1%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	507,297	681,804	681,804	629,666	653,239	-4.2%
200'S	SUPPLIES	27,981	19,750	19,750	16,265	17,552	-11.1%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	265,712	219,715	219,715	229,758	257,055	17.0%
700'S	NON-CAPITAL (SUPPLIES)	4,845	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	147,198	138,171	138,171	149,730	175,046	26.7%
TOTAL EXPENDITURES		953,032	1,059,440	1,059,440	1,025,419	1,102,892	4.1%

The Development Services department provides information and support to local citizens and development professionals, enabling the safe design and construction of quality commercial and residential structures throughout the city.

The department enforces all applicable development-related ordinances, including those focused on health, sanitation, flood damage prevention, and zoning, ensuring that construction complies with relevant laws and building codes.

A key focus of the Development Services team is high-quality customer service through personal interactions with both internal and external customers that helps attract new businesses, retain existing ones, and enhance the charm of the community. Additionally, the department serves as a liaison for the Planning & Zoning Commission, Board of Adjustment, Capital Improvements Advisory Committee, and Building Standards Commission.

BUILDING SERVICES	
PLAN REVIEW & PERMITTING	• <u>PLAN REVIEW</u> - Timely review (within 10 days) of development applications for residential and commercial construction for compliance w/ applicable building codes and Brenham's ordinances and regulations. • <u>PERMITTING</u> - Issue building permits and licenses for renovations, new construction, signs, site work, demolition, swimming pools, and trade work (mechanical, electrical & plumbing projects). • <u>CERTIFICATE OF OCCUPANCY</u> - Coordinate with the Fire Marshal to issue a CO, which marks completion of a successful project.
INSPECTIONS	• <u>BUILDING INSPECTIONS</u> - 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. • <u>HEALTH INSPECTIONS</u> - Identify and correct existing and potential health hazards to prevent diseases and educate citizens about public health by investigating complaints and inspecting operations of retail food services.
PLANNING	
SHORT-TERM	• <u>PRE-DEVELOPMENT</u> - Attend meetings with development professionals to explain, expedite, and advise customers regarding the development process. • <u>P&Z COMMISSION</u> - Prepare staff reports and make recommendations on cases including plats, site plans, specific use permits and text amendments. • <u>BOARD OF ADJUSTMENT</u> - Make presentations based on staff recommendations to cases including variances, special exceptions and non-conforming uses.
LONG-TERM	• <u>SPECIAL PROJECTS</u> - Develop and implement strategic plans for future growth and revitalization (i.e. Comprehensive Plan, Thoroughfare Plan, Brenham Family Park Small Area Plan).
CODE COMPLIANCE	
1) Compliance officers patrol the City to process violations to the Code of Ordinances. 2) Complaints are processed within 24-hours with voluntary compliance as the ultimate goal. 3) Cases not brought into compliance are referred and processed by Municipal Court.	Most common violations include: • junk vehicles • high weeds and grass • open storage • improper parking of trailers & commercial vehicles • illegal dumping • signage ordinance violations
ENGINEERING	
• <u>DEVELOPMENT REVIEW</u> - Review development plans and inspect construction to ensure that water, wastewater, and drainage improvements meet standards and protect community interests. • <u>FLOODPLAIN ADMINISTRATION</u> - Oversee/regulate the development within Brenham's floodplains & flood zones. • <u>CITY INFRASTRUCTURE PLANNING</u> - Assist in the Capital Improvement Project process and Infrastructure Master Planning process to meet anticipated City growth and development.	

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
• Enhance customer experience with the City's development processes;	GLUD5
• Review and revise ordinances, policies and codes as necessary;	GLUD1, GC3
• Identify ways to improve City's built environment and improve our quality of place;	GLUD3, 4, 6
• 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;	GLUD5, GC2
• Review and approve development site plans, engineering drawings, surveys, plats, and construction permits within 10 business days of submittal;	GLUD5
• Revise and maintain construction details, specifications, and manuals; and	GLUD5
• Assist in oversight of City infrastructure projects, including managing consultants and inspecting	GLUD5, EO1

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
DEVELOPMENT SERVICES DIRECTOR	1.00	1.00
BUILDING OFFICIAL	1.00	1.00
ASSISTANT BUILDING OFFICIAL	1.00	1.00
CITY PLANNER	1.00	1.00
ENVIRONMENTAL HEALTH SPECIALIST	1.00	1.00
GIS SPECIALIST**	0.50	0.50
BUILDING INSPECTOR	1.00	1.00
PLANNING TECHNICIAN	1.00	1.00
DEVELOPMENT SERVICES ADMINISTRATIVE ASSISTANT	1.00	1.00
PART-TIME CODE COMPLIANCE OFFICER*	1.00	0.50
PART-TIME ADMINISTRATIVE ASSISTANT	0.50	0.50
TOTAL DEVELOPMENT SERVICES	10.00	9.50

*Position filled as Part-Time

**Position is shared with Electric Fund

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	844,791	902,099	902,099	876,222
200'S SUPPLIES	16,258	25,425	25,425	19,795
300'S MAINTENANCE	2,266	2,100	2,100	2,100
400'S SERVICES	183,975	226,228	226,228	206,963
700'S NON-CAPITAL (SUPPLIES)	8,422	800	800	-
800'S CAPITAL OUTLAY	13,370	-	-	-
900'S SUNDRIES	17,070	18,074	18,074	15,459
TOTAL EXPENDITURES	\$ 1,086,152	\$ 1,174,726	\$ 1,174,726	\$ 1,120,539

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 122 DEVELOPMENT SERVICES
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-122-101.00	SALARIES & WAGES	589,953	639,593	639,593	597,415	622,690	-2.6%
5-122-102.00	OVERTIME PAY	846	-	-	-	-	
5-122-103.00	OASDI/MEDICARE	43,825	50,288	50,288	45,210	48,869	-2.8%
5-122-103.02	MATCHING RETIREMENT	100,138	109,077	109,077	103,280	105,091	-3.7%
5-122-105.00	LONGEVITY PAY	9,896	7,080	7,080	6,805	7,020	-0.8%
5-122-105.01	EDUCATION/MISCELLANEOUS	9,125	10,680	10,680	8,500	9,100	-14.8%
5-122-106.00	MEDICAL INSURANCE	83,124	81,854	81,854	81,854	79,121	-3.3%
5-122-106.01	LIFE INSURANCE	2,179	968	968	968	1,884	94.6%
5-122-106.02	LONG TERM DISABILITY	1,212	1,297	1,297	1,297	1,262	-2.7%
5-122-106.10	HRA EXPENSE	3,186	-	-	-	-	
5-122-107.00	WORKERS' COMPENSATION	1,169	1,262	1,262	1,173	1,185	-6.1%
5-122-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-122-118.00	ACCRUED COMP TIME	137	-	-	-	-	
5-122-202.00	FUEL	4,376	6,510	6,510	3,200	3,200	-50.8%
5-122-203.00	TOOLS/SMALL EQUIPMENT	73	450	450	350	450	0.0%
5-122-204.00	POSTAGE & FREIGHT	2,127	3,100	3,100	2,800	3,100	0.0%
5-122-205.00	OFFICE SUPPLIES	1,725	3,000	3,000	1,500	3,000	0.0%
5-122-206.00	EMPLOYEE RELATIONS	747	800	800	800	800	0.0%
5-122-207.00	REPRODUCTION & PRINTING	5,537	7,500	7,500	5,000	5,000	-33.3%
5-122-208.00	CLOTHING/PERS PROTECTIVE EQUIP	879	1,365	1,365	1,365	1,365	0.0%
5-122-209.00	EDUCATIONAL	745	2,000	2,000	1,500	2,000	0.0%
5-122-211.00	CLEANING & JANITORIAL	36	200	200	200	200	0.0%
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	360	180	
5-122-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-122-250.00	OTHER SUPPLIES	13	500	500	250	500	0.0%
5-122-303.00	VEHICLES/LARGE EQUIPMENT	2,266	2,000	2,000	2,000	2,000	0.0%
5-122-313.00	COMPUTER/OFFICE EQUIPMENT	-	100	100	100	100	0.0%
5-122-402.00	AUDITS/CONSULTANTS	97,300	113,600	113,600	113,600	105,600	-7.0%
5-122-403.00	TELEPHONE	2,606	2,735	2,735	2,900	2,735	0.0%
5-122-408.20	RENTALS/LEASES-VERF	5,464	5,465	5,465	5,465	-	-100.0%
5-122-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,060	2,000	2,000	1,400	2,000	0.0%
5-122-418.00	SUBSTANDARD BUILDING EXPENSE	-	7,500	7,500	2,500	4,000	-46.7%
5-122-424.00	SERVICE CONTRACTS	70,542	83,928	83,928	82,000	81,628	-2.7%
5-122-445.00	CODE ENFORCEMENT	6,425	10,000	10,000	6,500	10,000	0.0%
5-122-450.00	OTHER SERVICES	579	1,000	1,000	400	1,000	0.0%
5-122-712.00	OFFICE FURNITURE/EQUIPMENT	8,422	800	800	800	-	-100.0%
5-122-812.00	OFFICE FURNITURE/EQUIPMENT	13,370	-	-	-	-	
5-122-901.00	LIAB/CASUALTY INSURANCE	1,957	2,074	2,074	2,138	2,459	18.6%
5-122-908.00	SEMINARS/MEMBERSHIP/TRAVE	13,201	13,500	13,500	10,500	10,500	-22.2%
5-122-908.10	MILEAGE	679	900	900	700	900	0.0%
5-122-908.20	CONTINUING EDUCATION	-	-	-	-	-	
5-122-950.00	OTHER SUNDRY	94	100	100	100	100	0.0%
5-122-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,138	1,500	1,500	1,500	1,500	0.0%
TOTAL EXPENDITURES		1,086,152	1,174,726	1,174,726	1,096,430	1,120,539	-4.6%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 122 DEVELOPMENT SERVICES
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	844,791	902,099	902,099	846,502	876,222	-2.9%
200'S	SUPPLIES	16,258	25,425	25,425	17,325	19,795	-22.1%
300'S	MAINTENANCE	2,266	2,100	2,100	2,100	2,100	0.0%
400'S	SERVICES	183,975	226,228	226,228	214,765	206,963	-8.5%
700'S	NON-CAPITAL (SUPPLIES)	8,422	800	800	800	-	-100.0%
800'S	CAPITAL OUTLAY	13,370	-	-	-	-	
900'S	SUNDRIES	17,070	18,074	18,074	14,938	15,459	-14.5%
TOTAL EXPENDITURES		1,086,152	1,174,726	1,174,726	1,096,430	1,120,539	-4.6%

The Human Resources (HR) Department aims to attract, engage, develop, support and retain a well-qualified workforce to best serve the residents of the City of Brenham. The department delivers quality HR programs and services, from recruitment through retirement.

HR maintains employee classification, compensation, personnel records and benefit information. Each year HR coordinates the Employee Health Fair alongside the City's benefits open enrollment period. It also hosts the annual employee appreciation celebration, retirement and service recognitions, as well as other employee gatherings.

The HR Department offers training programs and leadership development training to all employees. Additionally, it manages employee group medical and other benefit coverage, administers the workers' compensation program, and coordinates mandatory loss prevention programs.

HUMAN RESOURCES	
EMPLOYEE BENEFITS	• <u>RECRUITMENT, RETENTION & RETIREMENT</u> - 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. • <u>COMPENSATION</u> - Survey various positions for salary comparison; outsources compensation and benefits analysis; biweekly compensation changes; annual compensation increases. • <u>BENEFITS</u> - Retirement through Texas Municipal Retirement System; 14 approved holidays per year including 2 floating holidays; biweekly longevity payments; vacation and sick leave accruals; Certification Pay; Employee Assistance Program; Education Reimbursement Program. • <u>GROUP MEDICAL INSURANCE</u> - 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 over 205 employees for over 400 covered lives. • <u>LIFE INSURANCE, LONG TERM DISABILITY, AD&D</u> - Administer life insurance, long term disability, and accidental death benefits; process monthly life insurance changes.
RISK MANAGEMENT	• Administer property and liability damage claims and workers' compensation process for employees. • Human Resources Policy Manual last updated in June 2020, maintain current with local and Federal regulations as well as City practices.
PAYROLL	• Processes biweekly payroll using ADP software, including timecard maintenance, benefit payments, and deduction remittance. • Remittance for deductions including health insurance, dental insurance, vision insurance, flexible spending accounts, and retirement plans. • Reconciles and reviews transactions for preparation of reporting required by the IRS.
EMPLOYEE DEVELOPMENT	• Department of Transportation regulated safety training for CDL drivers and supervisors, gas department employees, and safety sensitive positions. • Employee policy training, supervisor development training; developing safety training and loss prevention program. • Simple method of evaluating performance and encouraging dialogue between management and employees to improve work performance.

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
DIRECTOR OF HR & RISK MANAGEMENT	1.00	1.00
HR SPECIALIST	1.00	1.00
PAYROLL SPECIALIST	1.00	1.00
PART-TIME HR ASSISTANT	0.50	0.50
TOTAL HUMAN RESOURCES	3.50	3.50

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	344,161	368,767	368,767	369,052
200'S SUPPLIES	3,976	2,515	2,515	2,755
300'S MAINTENANCE	-	-	-	-
400'S SERVICES	43,338	61,452	19,452	18,533
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	15,163	20,917	20,917	17,767
TOTAL EXPENDITURES	\$ 406,638	\$ 453,651	\$ 411,651	\$ 408,107

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 123 HUMAN RESOURCES
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-123-101.00	SALARIES & WAGES	242,761	258,342	258,342	255,591	264,203	2.3%
5-123-103.00	OASDI/MEDICARE	17,204	20,020	20,020	18,799	20,349	1.6%
5-123-103.02	MATCHING RETIREMENT	39,007	42,301	42,301	43,009	43,238	2.2%
5-123-105.00	LONGEVITY PAY	2,518	1,800	1,800	1,750	1,800	0.0%
5-123-105.01	EDUCATION/MISCELLANEOUS	-	1,560	1,560	-	-	-100.0%
5-123-106.00	MEDICAL INSURANCE	41,034	43,533	43,533	43,533	37,841	-13.1%
5-123-106.01	LIFE INSURANCE	852	375	375	375	775	106.7%
5-123-106.02	LONG TERM DISABILITY	474	503	503	503	519	3.2%
5-123-107.00	WORKERS' COMPENSATION	312	333	333	326	327	-1.8%
5-123-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-123-204.00	POSTAGE & FREIGHT	274	150	150	200	150	0.0%
5-123-205.00	OFFICE SUPPLIES	362	525	525	525	765	45.7%
5-123-206.00	EMPLOYEE RELATIONS	68	-	-	-	-	
5-123-207.00	REPRODUCTION & PRINTING	2,923	1,840	1,840	1,500	1,840	0.0%
5-123-212.00	COMPUTER EQUIPMENT & SUPPLIES	131	-	-	-	-	
5-123-250.00	OTHER SUPPLIES	218	-	-	-	-	
5-123-402.00	AUDITS/CONSULTANTS FEES	21,000	42,000	-	-	-	-100.0%
5-123-409.00	ADVERTISEMENTS/LEGAL NOTICES	222	250	250	500	250	0.0%
5-123-410.00	PRE-EMP PHYCLS/NON DOT DRG TST	11,181	8,605	8,605	7,000	8,605	0.0%
5-123-412.00	CDL DOT DRUG TESTS	3,016	5,384	5,384	5,384	6,384	18.6%
5-123-424.00	SERVICE CONTRACTS	5,045	5,213	5,213	5,200	3,294	-36.8%
5-123-450.00	OTHER SERVICES	2,874	-	-	2,500	-	
5-123-901.00	LIAB/CASUALTY INSURANCE	-	-	-	-	-	
5-123-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,589	4,372	4,372	1,000	2,872	-34.3%
5-123-908.05	EMPLOYEE TRAINING	307	1,795	1,795	500	1,045	-41.8%
5-123-908.10	MILEAGE	90	200	200	100	100	-50.0%
5-123-930.00	SPECIAL EVENTS	13,055	14,550	14,550	14,000	13,750	-5.5%
5-123-950.00	OTHER SUNDRY	121	-	-	-	-	
TOTAL EXPENDITURES		406,638	453,651	411,651	402,295	408,107	-10.0%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	344,161	368,767	368,767	363,886	369,052	0.1%
200'S	SUPPLIES	3,976	2,515	2,515	2,225	2,755	9.5%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	43,338	61,452	19,452	20,584	18,533	-69.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	15,163	20,917	20,917	15,600	17,767	-15.1%
TOTAL EXPENDITURES		406,638	453,651	411,651	402,295	408,107	-10.0%

The Main Street Department staff collaborates with the Main Street Board to preserve the community's history and historic fabric through the Texas Historical Commission's Main Street Program. The staff also coordinates and promotes downtown events that attract tourists and visitors to downtown restaurants and retail establishments.

Brenham has been an official Texas Main Street City since 1999 and is sponsored by both the National Trust for Historic Preservation and the Texas Historical Commission.

MAIN STREET	
DOWNTOWN EVENTS & PROGRAM	• Spring Eggs Art Walk • First Fridays Farmer & Artisan Market • Summer Sip & Art Walk • Hot Nights, Cool Tunes Concert Series • Uptown Swirl Wine Walk • Mask-erade on Main • Scarecrow Extravaganza • Shop Small Cocoa Crawl • Christmas Stroll & Lighted Parade • The Taste of Christmas
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

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
• Build and sustain relationships with residents, community & city employees;	EO4
• Manage the City's downtown revitalization/Main Street Program;	EO3
• Increase corporate sponsorships, donations and grant funding.	EO3

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
MAIN STREET MANAGER	1.00	1.00
TOTAL MAIN STREET	1.00	1.00

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	63,613	71,318	71,318	75,783
200'S SUPPLIES	1,990	4,350	4,350	3,750
300'S MAINTENANCE	-	-	-	-
400'S SERVICES	7,973	11,725	11,725	15,550
700'S NON-CAPITAL (SUPPLIES)	-	-	-	49,690
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	16,784	65,865	65,865	74,040
TOTAL EXPENDITURES	\$ 90,360	\$ 153,258	\$ 153,258	\$ 218,813

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 125 MAIN STREET
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-125-101.00	SALARIES & WAGES	49,800	56,520	56,520	58,993	60,232	6.6%
5-125-102.00	OVERTIME PAY	-	-	-	-	-	
5-125-103.00	OASDI/MEDICARE	3,789	4,383	4,383	4,522	4,612	5.2%
5-125-103.02	MATCHING RETIREMENT	8,466	10,073	10,073	10,345	10,491	4.1%
5-125-105.00	LONGEVITY PAY	115	60	60	40	60	0.0%
5-125-105.02	OTHER PAY	-	-	-	-	-	
5-125-106.00	MEDICAL INSURANCE	1,188	-	-	-	-	
5-125-106.01	LIFE INSURANCE	124	89	89	89	188	111.2%
5-125-106.02	LONG TERM DISABILITY	69	120	120	120	126	5.0%
5-125-107.00	WORKERS' COMPENSATION	62	73	73	76	74	1.4%
5-125-204.00	POSTAGE	2	600	600	600	400	-33.3%
5-125-205.00	OFFICE SUPPLIES	647	200	200	365	200	0.0%
5-125-206.00	EMPLOYEE RELATIONS	-	-	-	-	-	
5-125-207.00	REPRODUCTION & PRINTING	1,041	3,300	3,300	150	2,000	-39.4%
5-125-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	100	100	-	-	-100.0%
5-125-211.00	CLEANING AND JANITORIAL	300	-	-	-	-	
5-125-250.00	OTHER SUPPLIES	-	150	150	-	1,150	666.7%
5-125-403.00	TELEPHONE	288	-	-	-	-	
5-125-408.10	RENTALS/LEASES-FLEET	-	-	-	-	-	
5-125-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,029	5,000	5,000	3,000	3,850	-23.0%
5-125-424.00	SERVICE CONTRACTS	1,267	2,725	2,725	1,500	700	-74.3%
5-125-450.00	OTHER SERVICES	5,389	4,000	4,000	1,000	11,000	175.0%
5-125-815.00	OTHER CAPITAL	-	-	-	-	49,690	
5-125-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,933	5,000	5,000	5,000	4,990	-0.2%
5-125-908.10	MILEAGE	187	500	500	500	500	0.0%
5-125-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,304	2,500	2,500	1,500	1,300	-48.0%
5-125-948.00	DOWNTOWN EXPENSE-OTHER	7,245	10,000	10,000	15,000	17,000	70.0%
5-125-948.30	MAIN ST SPECIAL EVENTS	150	-	-	4,000	-	
5-125-948.40	CHRISTMAS STROLL	-	10,000	10,000	8,000	10,000	0.0%
5-125-948.50	HOT NIGHTS, COOL TUNES	-	24,000	24,000	22,000	24,000	0.0%
5-125-948.90	LOCAL HISTORY DAY PROGRAM	-	12,000	12,000	-	12,000	0.0%
5-125-950.00	OTHER SUNDRY	549	865	865	2,500	3,250	275.7%
5-125-961.50	FARMERS MARKET EXPENSE	1,415	1,000	1,000	3,250	1,000	0.0%
TOTAL EXPENDITURES		90,360	153,258	153,258	142,550	218,813	42.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	63,613	71,318	71,318	74,185	75,783	6.3%
200'S	SUPPLIES	1,990	4,350	4,350	1,115	3,750	-13.8%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	7,973	11,725	11,725	5,500	15,550	32.6%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	49,690	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	16,784	65,865	65,865	61,750	74,040	12.4%
TOTAL EXPENDITURES		90,360	153,258	153,258	142,550	218,813	42.8%

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: Facility Maintenance and Vehicle Maintenance. 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. Vehicle Maintenance includes inspection, lubrication, adjustment, cleaning, testing and replacing vehicle components which have failed or are on the verge of failure.

FACILITY		
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 maintenance and repairs that are not urgent include: • flags/banners • sticky locks • leaky faucets • faulty outlets • pest control • moving furniture, etc.
OTHER MAINTENANCE	• Alterations on existing City Facilities and Construction Projects that are handled in-house by the Maintenance Department. Projects consist of metal fabrication, interior remodels, and building of additional City Facilities. • To prevent emergencies and equipment breakdown, Facilities Services conducts ongoing maintenance on buildings and building equipment. Preventive measures include regular inspections and periodic testing, indicator light checks, and adjustments and repairs, when needed. • Maintenance provides assistance with several events throughout the year at City locations including: Downtown, The Barnhill Center, and Parks.	
VEHICLE		
REPAIRS & MAINTENANCE	• General 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. Vehicle Maintenance also provides up-fit services for all public safety vehicles and Mechanics are EVT trained. • All City of Brenham fleet vehicles have periodic preventive maintenance (PM) service according to a schedule based on recommended intervals. • 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 normally limits 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 corrects other deficiencies observed at the time of unscheduled maintenance, particularly those affecting safety.	

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
FACILITY & FLEET SUPERVISOR*	1.00	1.00
SENIOR MECHANIC	1.00	1.00
AQUATICS MAINTENANCE TECHNICIAN**	0.50	-
FACILITY & FLEET SPECIALIST*	1.00	1.00
MAINTENANCE TECH I*	1.00	1.00
ELECTRICIAN I*	1.00	1.00
ELECTRICIAN II*	1.00	1.00
MAINTENANCE TECHNICIAN III*	1.00	1.00
PART-TIME DOWNTOWN MAINTENANCE	0.50	0.50
PART-TIME MAINTENANCE TECHNICIAN CO-OP	-	0.50
TOTAL MAINTENANCE	8.00	8.00

*Position title change

**Position moved to Aquatics Center Department

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	606,122	631,799	631,799	598,730
200'S SUPPLIES	44,757	37,921	37,921	39,225
300'S MAINTENANCE	74,640	77,600	108,600	85,950
400'S SERVICES	193,083	176,588	176,588	173,014
700'S NON-CAPITAL (SUPPLIES)	2,964	8,200	8,200	17,814
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	9,828	11,123	11,123	14,907
TOTAL EXPENDITURES	931,394	943,231	974,231	929,640

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 131 MAINTENANCE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-131-101.00	SALARIES & WAGES	400,223	433,208	433,208	404,817	408,412	-5.7%
5-131-102.00	OVERTIME PAY	3,517	3,500	3,500	1,485	3,500	0.0%
5-131-103.00	OASDI/MEDICARE	30,313	34,077	34,077	31,264	32,209	-5.5%
5-131-103.02	MATCHING RETIREMENT	69,925	74,604	74,604	70,475	68,197	-8.6%
5-131-105.00	LONGEVITY PAY	8,675	5,160	5,160	4,560	3,120	-39.5%
5-131-105.01	EDUCATION/MISCELLANEOUS	6,017	7,080	7,080	5,901	6,000	-15.3%
5-131-106.00	MEDICAL INSURANCE	70,771	65,556	65,556	65,556	68,818	5.0%
5-131-106.01	LIFE INSURANCE	1,440	662	662	662	1,212	83.1%
5-131-106.02	LONG TERM DISABILITY	833	887	887	887	812	-8.5%
5-131-106.10	HRA EXPENSE	7,184	-	-	-	-	
5-131-107.00	WORKERS' COMPENSATION	6,604	7,065	7,065	6,632	6,450	-8.7%
5-131-118.00	ACCRUED COMP TIME	623	-	-	-	-	
5-131-202.00	FUEL	10,342	9,500	9,500	9,500	9,500	0.0%
5-131-203.00	TOOLS/SMALL EQUIPMENT	6,989	5,600	5,600	6,000	5,969	6.6%
5-131-205.00	OFFICE SUPPLIES	-	150	150	200	200	33.3%
5-131-206.00	EMPLOYEE RELATIONS	549	805	805	800	864	7.3%
5-131-207.00	REPRODUCTION/PRINTING	374	515	515	515	471	-8.5%
5-131-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,336	6,994	6,994	6,994	6,714	-4.0%
5-131-210.00	BOTANICAL & AGRICULTURAL	107	100	100	100	100	0.0%
5-131-211.00	CLEANING AND JANITORIAL	4,180	4,832	4,832	4,900	5,082	5.2%
5-131-212.00	COMPUTER EQUIPMENT & SUPPLIES	23	-	-	-	-	
5-131-213.00	COMMUNICATIONS EQUIPMENT	2,674	500	500	500	500	0.0%
5-131-221.00	SAFETY/FIRST AID SUPPLIES	2,238	1,950	1,950	2,380	2,200	12.8%
5-131-223.00	SMALL APPLIANCES	382	-	-	-	-	
5-131-250.00	OTHER SUPPLIES	8,563	6,975	6,975	7,700	7,625	9.3%
5-131-303.00	VEHICLES/LARGE EQUIPMENT	7,211	7,500	7,500	8,500	8,350	11.3%
5-131-304.00	MACHINERY/EQUIPMENT	1,251	600	600	600	600	0.0%
5-131-306.00	OUTDOOR/STREET LIGHTING	16	-	-	-	-	
5-131-310.00	LAND/GROUNDS	900	1,000	1,000	20,896	1,000	0.0%
5-131-312.00	BUILDINGS/APPLIANCES	65,261	68,500	99,500	99,500	76,000	10.9%
5-131-401.00	ELECTRICAL	80,515	67,200	67,200	79,394	81,199	20.8%
5-131-403.00	TELEPHONE	1,973	2,000	2,000	2,000	1,500	-25.0%
5-131-404.00	GAS	6,419	6,000	6,000	5,478	6,000	0.0%
5-131-405.00	WATER	2,754	2,600	2,600	3,353	4,073	56.7%
5-131-405.50	DRAINAGE CHARGE	2,024	2,100	2,100	2,024	2,024	-3.6%
5-131-406.00	SEWER	1,896	1,800	1,800	1,968	1,975	9.7%
5-131-406.60	DISPOSAL FEES	295	400	400	400	500	25.0%
5-131-408.10	RENTALS/LEASES-FLEET	2,441	-	-	1,513	-	
5-131-408.20	RENTALS/LEASES-VERF	22,593	22,593	22,593	22,593	-	-100.0%
5-131-415.00	JANITORIAL SERVICES	54,234	53,594	53,594	55,147	55,147	2.9%
5-131-424.00	SERVICE CONTRACTS	9,375	10,153	10,153	10,153	11,048	8.8%
5-131-450.00	OTHER SERVICES	8,564	8,148	8,148	9,600	9,548	17.2%
5-131-710.00	MACHINERY/EQUIPMENT	2,964	8,200	8,200	8,200	15,782	92.5%
5-131-901.00	LIAB/CASUALTY INSURANCE	5,588	5,923	5,923	6,856	7,884	33.1%
5-131-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,499	2,000	2,000	2,000	3,000	50.0%
5-131-908.10	MILEAGE	-	-	-	-	-	
5-131-950.00	OTHER SUNDRY	2,741	3,200	3,200	3,200	4,023	25.7%
TOTAL EXPENDITURES		931,394	943,231	974,231	975,203	929,640	-1.4%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 131 MAINTENANCE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	606,122	631,799	631,799	592,239	598,730	-5.2%
200'S	SUPPLIES	44,757	37,921	37,921	39,589	39,225	3.4%
300'S	MAINTENANCE	74,640	77,600	108,600	129,496	85,950	10.8%
400'S	SERVICES	193,083	176,588	176,588	193,623	173,014	-2.0%
700'S	NON-CAPITAL (SUPPLIES)	2,964	8,200	8,200	8,200	17,814	117.2%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	9,828	11,123	11,123	12,056	14,907	34.0%
	TOTAL EXPENDITURES	931,394	943,231	974,231	975,203	929,640	-1.4%

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 Payable
- Accounts Receivable
- Cash and Treasury Management
- General Ledger
- Grant Accounting
- Fixed Assets
- Procurement Card Management

The Budget team is responsible for preparation of the City's annual budget, including the capital and operating budgets, and monitors budgetary compliance throughout the fiscal year.

FINANCE	
CHIEF FINANCIAL OFFICER	Oversees all financial operations and strategic budgeting for the City of Brenham. Ensures fiscal practices are in compliance with the City's financial policies, ordinances, and state statutes. Provides accurate and timely financial information to City Council, the City Manager, Citizens, and City Staff. Responsible for maintaining and enhancing the city's financial stability.
FINANCE DIRECTOR	Oversees accounting and financial reporting, municipal court, and utility customer service. Prepares ACFR and supporting documentation. Functions as the treasurer for the City and is responsible for investments, debt administration, grant compliance and reporting, and cash management.
ACCOUNTING	
ACCOUNTING MANAGER	Responsible for accounting services affecting financial reporting, including the annual audit of financial statements. Manages all day-to-day accounting functions and the monthly close process.
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.
GRANT ACCOUNTING	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.
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	
• Presents quarterly financial statements to City Council. • Prepares monthly financial reports by department to analyze actual expenditures compared to budget. • Develops and prepares the annual operating/capital budgets, and monitors budgetary compliance during the fiscal year. • Prepares tax 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
• Maintain adherence to formally adopted debt policy.	GC3

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
CHIEF FINANCIAL OFFICER	-	1.00
DIRECTOR OF FINANCE	1.00	1.00
STRATEGIC BUDGET OFFICER	1.00	-
BUDGET ANALYST	1.00	1.00
ACCOUNTING MANAGER	1.00	1.00
STAFF ACCOUNTANT	2.00	2.00
ACCOUNTING TECHNICIAN II	1.00	1.00
ACCOUNTING TECHNICIAN I	1.00	1.00
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00
TOTAL FINANCE	9.00	9.00

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	736,963	875,207	875,207	991,011
200'S SUPPLIES	10,739	15,135	15,135	14,960
300'S MAINTENANCE	-	-	-	-
400'S SERVICES	196,634	229,900	229,900	245,805
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	3,616	5,050	5,050	6,550
TOTAL EXPENDITURES	\$ 947,952	\$ 1,125,292	\$ 1,125,292	\$ 1,258,326

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 133 FINANCE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-133-101.00	SALARIES & WAGES	530,054	626,857	626,857	667,016	723,775	15.5%
5-133-102.00	OVERTIME PAY	610	-	-	-	-	
5-133-103.00	OASDI/MEDICARE	38,582	48,271	48,271	49,539	55,617	15.2%
5-133-103.02	MATCHING RETIREMENT	84,717	105,370	105,370	117,576	126,501	20.1%
5-133-105.00	LONGEVITY PAY	4,367	3,360	3,360	3,064	3,240	-3.6%
5-133-105.01	EDUCATION/MISCELLANEOUS	-	780	780	-	-	-100.0%
5-133-106.00	MEDICAL INSURANCE	69,329	87,579	87,579	87,579	77,197	-11.9%
5-133-106.01	LIFE INSURANCE	1,734	935	935	935	2,268	142.6%
5-133-106.02	LONG TERM DISABILITY	965	1,253	1,253	1,253	1,519	21.2%
5-133-106.10	HRA EXPENSE	5,374	-	-	-	-	
5-133-107.00	WORKERS' COMPENSATION	682	802	802	850	894	11.5%
5-133-118.00	ACCRUED COMP TIME	548	-	-	-	-	
5-133-204.00	POSTAGE & FREIGHT	3,908	4,600	4,600	4,500	4,800	4.3%
5-133-205.00	OFFICE SUPPLIES	2,554	3,200	3,200	2,700	3,200	0.0%
5-133-206.00	EMPLOYEE RELATIONS	795	1,000	1,000	700	1,000	0.0%
5-133-207.00	REPRODUCTION & PRINTING	2,604	3,600	3,600	3,700	3,800	5.6%
5-133-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	50	50	50	50	0.0%
5-133-211.00	CLEANING AND JANITORIAL	183	250	250	250	275	10.0%
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	667	1,600	1,600	400	1,000	-37.5%
5-133-213.00	COMMUNICATIONS EQUIPMENT	-	700	700	600	700	0.0%
5-133-250.00	OTHER SUPPLIES	27	135	135	100	135	0.0%
5-133-402.00	AUDITS/CONSULTANTS FEES	67,532	87,000	87,000	84,000	90,500	4.0%
5-133-424.00	SERVICE CONTRACTS	49,848	58,000	58,000	54,000	59,305	2.3%
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	79,254	84,000	84,000	92,000	96,000	14.3%
5-133-450.00	OTHER SERVICES	-	900	900	-	-	-100.0%
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,526	4,500	4,500	4,200	6,000	33.3%
5-133-908.10	MILEAGE	90	525	525	450	525	0.0%
5-133-950.00	OTHER SUNDRY	(0)	25	25	10	25	0.0%
TOTAL EXPENDITURES		947,952	1,125,292	1,125,292	1,175,472	1,258,326	11.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	736,963	875,207	875,207	927,812	991,011	13.2%
200'S	SUPPLIES	10,739	15,135	15,135	13,000	14,960	-1.2%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	196,634	229,900	229,900	230,000	245,805	6.9%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	3,616	5,050	5,050	4,660	6,550	29.7%
TOTAL EXPENDITURES		947,952	1,125,292	1,125,292	1,175,472	1,258,326	11.8%

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. It advises staff on the best purchasing methods, maintains vendor information and qualifications, negotiates terms and conditions for contracts, manages formal bids and proposals, and processes purchase orders from all departments.

In addition, the Purchasing Department oversees the Central Warehouse, which maintains a perpetual inventory system to determine the items kept in stock and the appropriate levels, orders inventory items, and disburses supplies to all City departments. The Central Warehouse also handles the disposal of surplus, obsolete or unserviceable equipment and materials.

PURCHASING/CENTRAL WAREHOUSE	
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. • Requests proposals from vendors and evaluates pricing, maintenance, and service levels. • Prepares recommendations to City Council for approval.
CENTRAL WAREHOUSE	• <u>INVENTORY</u> - Set stock levels and order products as needed to assure that City departments have what they need. • <u>ANNUAL INVENTORY COUNT</u> - At fiscal year-end prepare count sheets for physical inventory; enter counts; reconcile differences; and perform year-end close-out procedures in WASP system. • <u>CAPITAL PROJECTS</u> - Work with City departments and outside contractors to procure materials for capital projects. • <u>GOVDEALS</u> - Program administrator for GovDeals online surplus equipment auction. Upload items for sale, establish minimum bid amounts, monitor bidding process and dispose of items to

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
EXECUTIVE DIRECTOR OF ADMINISTRATIVE SERVICES*	0.20	0.20
PURCHASING & PUBLIC WORKS PROJECT MANAGER**	0.50	0.50
INVENTORY AND CENTRAL FLEET COORDINATOR	1.00	1.00
PURCHASING SPECIALIST	1.00	1.00
PART-TIME CENTRAL WAREHOUSE ATTENDANT***	1.00	0.50
TOTAL PURCHASING	3.70	3.20

*Position is shared 80/20 with Administration

**Position is split 50/50 with Public Works

***Full-Time position changed to Part-Time

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	285,839	293,448	293,448	253,316
200'S SUPPLIES	5,027	5,174	5,174	5,383
300'S MAINTENANCE	4,876	1,000	8,500	-
400'S SERVICES	29,152	30,195	30,195	36,421
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	60,000	-
900'S SUNDRIES	4,699	8,703	8,703	10,222
TOTAL EXPENDITURES	\$ 329,592	\$ 338,520	\$ 406,020	\$ 305,342

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 135 PURCHASING/CENTRAL WAREHOUSE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-135-101.00	SALARIES & WAGES	193,913	201,523	201,523	162,672	179,501	-10.9%
5-135-102.00	OVERTIME PAY	675	-	-	150	-	
5-135-103.00	OASDI/MEDICARE	15,107	15,651	15,651	12,835	14,278	-8.8%
5-135-103.02	MATCHING RETIREMENT	35,181	35,966	35,966	28,805	29,291	-18.6%
5-135-105.00	LONGEVITY PAY	2,736	1,500	1,500	1,081	1,140	-24.0%
5-135-105.01	EDUCATION/MISCELLANEOUS	6,017	1,560	1,560	5,901	6,000	284.6%
5-135-106.00	MEDICAL INSURANCE	27,806	34,284	34,284	34,284	20,555	-40.0%
5-135-106.01	LIFE INSURANCE	770	319	319	319	525	64.6%
5-135-106.02	LONG TERM DISABILITY	449	428	428	428	352	-17.8%
5-135-107.00	WORKERS' COMPENSATION	2,537	2,217	2,217	1,466	1,674	-24.5%
5-135-118.00	ACCRUED COMP TIME	648	-	-	-	-	
5-135-202.00	FUEL	726	850	850	600	712	-16.2%
5-135-203.00	TOOLS/SMALL EQUIPMENT	51	300	300	300	250	-16.7%
5-135-204.00	POSTAGE & FREIGHT	128	175	175	100	200	14.3%
5-135-205.00	OFFICE SUPPLIES	456	500	500	500	500	0.0%
5-135-206.00	EMPLOYEE RELATIONS	1,206	1,110	1,110	1,000	854	-23.1%
5-135-207.00	REPRODUCTION/PRINTING	476	685	685	685	485	-29.2%
5-135-208.00	CLOTHING/PERS PROTECTIVE EQUIP	894	500	500	500	700	40.0%
5-135-211.00	CLEANING AND JANITORIAL	159	204	204	100	132	-35.3%
5-135-212.00	COMPUTER EQUIPMENT & SUPPLIES	412	-	-	400	400	
5-135-216.10	RESALE ITEMS-VENDING MACHINES	430	400	400	250	400	0.0%
5-135-221.00	SAFETY/FIRST AID SUPPLIES	-	50	50	50	50	0.0%
5-135-250.00	OTHER SUPPLIES	88	400	400	400	700	75.0%
5-135-303.00	VEHICLES/LARGE EQUIPMENT	1,235	-	-	-	-	
5-135-310.00	LAND/GROUNDS	-	-	7,500	7,500	-	
5-135-312.00	BUILDINGS/APPLIANCES	3,641	1,000	1,000	1,450	-	-100.0%
5-135-401.00	ELECTRICAL	11,978	11,820	11,820	10,758	11,981	1.4%
5-135-403.00	TELEPHONE	181	700	700	700	1,180	68.6%
5-135-404.00	GAS	155	200	200	5,478	6,000	2900.0%
5-135-405.00	WATER	531	540	540	581	619	14.6%
5-135-405.50	DRAINAGE CHARGE	690	700	700	690	690	-1.4%
5-135-406.00	SEWER	244	300	300	216	216	-28.0%
5-135-406.50	GARBAGE	-	500	500	-	-	-100.0%
5-135-406.60	DISPOSAL FEES	197	-	-	400	500	
5-135-409.00	ADVERTISEMENTS/LEGAL NOTICES	232	800	800	400	600	-25.0%
5-135-415.00	JANITORIAL SERVICES	1,473	1,473	1,473	1,473	1,473	0.0%
5-135-424.00	SERVICE CONTRACTS	12,340	12,694	12,694	12,694	12,694	0.0%
5-135-450.00	OTHER SERVICES	1,132	468	468	600	468	0.0%
5-135-813.00	VEHICLES/LARGE EQUIPMENT	-	-	60,000	54,000	-	
5-135-901.00	LIAB/CASUALTY INSURANCE	4,230	4,484	4,484	4,872	5,603	25.0%
5-135-908.00	SEMINARS/MEMBERSHIP/TRAVE	469	4,219	4,219	3,000	4,619	9.5%
TOTAL EXPENDITURES		329,592	338,520	406,020	357,638	305,342	-9.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	285,839	293,448	293,448	247,941	253,316	-13.7%
200'S	SUPPLIES	5,027	5,174	5,174	4,885	5,383	4.0%
300'S	MAINTENANCE	4,876	1,000	8,500	8,950	-	-100.0%
400'S	SERVICES	29,152	30,195	30,195	33,990	36,421	20.6%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	60,000	54,000	-	
900'S	SUNDRIES	4,699	8,703	8,703	7,872	10,222	17.5%
TOTAL EXPENDITURES		329,592	338,520	406,020	357,638	305,342	-9.8%

In FY2024-25 the Street Department plans to reconstruct 1.6 miles of city streets and work on 14 street sections, as well as mill and overlay 7 additional street sections, covering approximately 1 mile. Currently the Street Department maintains over 105 miles of roadways and drainage within the city limits.

Many of the street projects are associated with road, curb and gutter reconstruction following repairs or replacements of gas, water, and sewer lines. Since most utility infrastructure is located beneath city streets, the Street Department must closely coordinate reconstruction projects with utility departments to minimize road disruptions for citizens.

Aside from street construction, the department is also responsible for installing or replacing street signs, trimming trees along roadways, mowing and removing debris along all major creek systems within the city, mowing the city's major thoroughfares, particularly those located south and east of the city, and maintaining the airport.

Effective 2020, the Drainage Program was moved to *Fund 107 - Drainage Fund* and is funded entirely by drainage fees.

STREET PROGRAM	
STREET MAINTENANCE PROGRAM	REPAIRS
	• <u>PATCHING</u> - 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. • <u>CRACK SEALING</u> - Over time asphalt streets can develop cracks. Crack sealing prevents water intrusion and is one of the most important maintenance activity on roads in good and satisfactory condition. • <u>THIN OVERLAY MAINTENANCE</u> - One inch of street surface is removed from a section of road running along gutter lines and then the entire street receives a one-inch overlay that ties into the existing gutter.
	OTHER
	• <u>STRIPING</u> - Road surface markings are used for guidance and information to drivers and pedestrians. Markings may have to be refreshed after street repairs, overlays or reconstruction projects. • <u>TREE TRIMMING</u> - Keep trees and branches off City's roadways. • <u>MOWING</u> - Mow ROW, major thoroughfares, and airport. • <u>SIGNAGE</u> - Install and replace street signs. • <u>SIDEWALKS</u> - Install and repair sidewalks for pedestrian traffic use.
STREET REBUILD PROGRAM	• <u>OVERLAY (RESURFACING)</u> - 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. • <u>RECONSTRUCTION</u> - 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)	
• <u>STREET SWEEPING</u> - Reduces contaminant runoff into storm sewers during rain events. • <u>VEGETATION CONTROL</u> - Mow major creek systems and keep areas free from debris. • <u>CURB & GUTTER</u> - Collect water/rain runoff and drain water away from roads to prevent flooding. • <u>MOSQUITO CONTROL</u> - Spray City areas with standing water which provides mosquito breeding grounds. • <u>STORM WATER COLLECTION SYSTEM</u> - Keep storm drains clear; repair/replace boxes and joints.	

(1) The Drainage Program is budgeted in Fund 107-Drainage Fund.

Goals and Objectives

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

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
STREETS SUPERINTENDENT	1.00	1.00
STREETS CREW LEADER	2.00	2.00
QUALITY CONTROL TECHNICIAN	1.00	1.00
VEGETATION MANAGEMENT CREW LEADER	1.00	1.00
STREETS EQUIPMENT OPERATOR II	1.00	1.00
STREETS EQUIPMENT OPERATOR I	2.00	2.00
STREETS MAINTENANCE TECHNICIAN II*	1.00	1.00
STREETS MAINTENANCE TECHNICIAN I*	2.00	2.00
TOTAL STREETS	11.00	11.00

*Position title change

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	556,382	735,510	735,510	713,286
200'S SUPPLIES	56,906	63,520	63,520	63,520
300'S MAINTENANCE	394,742	463,500	463,500	481,500
400'S SERVICES	83,531	78,982	78,982	75,070
700'S NON-CAPITAL (SUPPLIES)	-	14,999	14,999	51,999
800'S CAPITAL OUTLAY	-	-	84,796	-
900'S SUNDRIES	22,682	22,982	22,982	27,004
TOTAL EXPENDITURES	\$ 1,114,242	\$ 1,379,493	\$ 1,464,289	\$ 1,412,379

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 141 STREETS
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-141-101.00	SALARIES & WAGES	387,440	498,454	498,454	464,798	493,925	-0.9%
5-141-102.00	OVERTIME PAY	1,317	2,000	2,000	1,235	2,000	0.0%
5-141-103.00	OASDI/MEDICARE	28,932	39,105	39,105	35,534	38,957	-0.4%
5-141-103.02	MATCHING RETIREMENT	67,524	89,864	89,864	83,270	88,609	-1.4%
5-141-105.00	LONGEVITY PAY	7,477	5,040	5,040	4,783	4,920	-2.4%
5-141-105.01	EDUCATION/MISCELLANEOUS	7,533	7,680	7,680	8,261	8,400	9.4%
5-141-106.00	MEDICAL INSURANCE	79,359	129,427	129,427	129,427	102,815	-20.6%
5-141-106.01	LIFE INSURANCE	1,381	797	797	797	1,583	98.6%
5-141-106.02	LONG TERM DISABILITY	767	1,068	1,068	1,068	1,060	-0.7%
5-141-107.00	WORKERS' COMPENSATION	9,486	12,075	12,075	11,261	11,017	-8.8%
5-141-116.00	SALARIES/WAGES CONTINGENCY	650	-	-	-	-	
5-141-118.00	ACCRUED COMP TIME	1,823	-	-	-	-	
5-141-120.00	PAYROLL CONTRA EXPENSE	(37,306)	(50,000)	(50,000)	(40,000)	(40,000)	-20.0%
5-141-202.00	FUEL	36,532	39,000	39,000	39,000	39,000	0.0%
5-141-203.00	TOOLS/SMALL EQUIPMENT	2,724	3,030	3,030	3,000	3,030	0.0%
5-141-205.00	OFFICE SUPPLIES	-	100	100	300	100	0.0%
5-141-206.00	EMPLOYEE RELATIONS	881	950	950	950	950	0.0%
5-141-207.00	REPRODUCTION & PRINTING	88	100	100	100	100	0.0%
5-141-208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,286	8,240	8,240	8,200	8,240	0.0%
5-141-210.00	BOTANICAL & AGRICULTURAL	6,260	7,100	7,100	7,000	7,100	0.0%
5-141-211.00	CLEANING AND JANITORIAL	1,108	900	900	900	900	0.0%
5-141-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	150	-	
5-141-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-141-221.00	SAFETY/FIRST AID SUPPLIES	197	1,600	1,600	500	1,600	0.0%
5-141-223.00	SMALL APPLIANCES	84	-	-	-	-	
5-141-250.00	OTHER SUPPLIES	1,745	2,500	2,500	2,200	2,500	0.0%
5-141-303.00	VEHICLES/LARGE EQUIPMENT	37,685	40,000	40,000	40,000	40,000	0.0%
5-141-303.10	EQUIPMENT CONTRA EXPENSE	(35,906)	(60,000)	(60,000)	(42,000)	(42,000)	-30.0%
5-141-304.00	MACHINERY/EQUIPMENT	985	3,500	3,500	3,000	3,500	0.0%
5-141-310.00	LAND/GROUNDS	918	-	-	-	-	
5-141-312.00	BUILDINGS/APPLIANCES	2,063	2,000	2,000	2,000	2,000	0.0%
5-141-313.00	COMPUTER/OFFICE EQUIPMENT	-	-	-	162	-	
5-141-315.00	STREETS/INLETS/CURBS	-	-	-	-	-	
5-141-315.10	STREETS-CONCRETE WORK	44,601	70,000	70,000	70,000	70,000	0.0%
5-141-315.20	STREETS-MISC MATERIALS	51,768	65,000	65,000	65,000	65,000	0.0%
5-141-315.30	STREETS-PREVENTATIVE MAINT	262,968	315,000	315,000	302,000	315,000	0.0%
5-141-317.00	TRAFFIC SIGNS & ST MARKERS	29,659	28,000	28,000	26,000	28,000	0.0%
5-141-401.00	ELECTRICAL	7,242	4,000	4,000	6,039	6,050	51.3%
5-141-403.00	TELEPHONE	2,358	1,860	1,860	1,860	1,860	0.0%
5-141-405.00	WATER	946	1,200	1,200	1,146	1,499	24.9%
5-141-405.50	DRAINAGE CHARGE	1,573	1,600	1,600	1,573	1,573	-1.7%
5-141-406.00	SEWER	449	600	600	600	461	-23.2%
5-141-406.60	DISPOSAL FEES	1,793	3,000	3,000	3,000	3,000	0.0%
5-141-408.10	RENTALS/LEASES-FLEET	940	-	-	2,659	-	
5-141-408.20	RENTAL/LEASES-VERF	58,312	58,312	58,312	58,312	52,217	-10.5%
5-141-409.00	ADVERTISEMENTS/LEGAL NOTICES	218	250	250	800	250	0.0%
5-141-415.00	JANITORIAL SERVICES	2,784	2,784	2,784	2,784	2,784	0.0%
5-141-424.00	SERVICE CONTRACTS	341	396	396	396	396	0.0%
5-141-450.00	OTHER SERVICES	6,574	4,980	4,980	5,000	4,980	0.0%
5-141-710.00	MACHINERY/EQUIPMENT	-	14,999	14,999	12,775	51,999	246.7%
5-141-801.00	LAND	-	-	-	9,958	-	

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 141 STREETS
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-141-810.00	MACHINERY/EQUIPMENT	-	-	84,796	84,800	-	
5-141-901.00	LIAB/CASUALTY INSURANCE	18,709	19,832	19,832	20,743	23,854	20.3%
5-141-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,737	3,000	3,000	3,000	3,000	0.0%
5-141-908.10	MILEAGE	236	150	150	150	150	0.0%
TOTAL EXPENDITURES		1,114,242	1,379,493	1,464,289	1,444,491	1,412,379	2.4%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	556,382	735,510	735,510	700,434	713,286	-3.0%
200'S	SUPPLIES	56,906	63,520	63,520	62,300	63,520	0.0%
300'S	MAINTENANCE	394,742	463,500	463,500	466,162	481,500	3.9%
400'S	SERVICES	83,531	78,982	78,982	84,169	75,070	-5.0%
700'S	NON-CAPITAL (SUPPLIES)	-	14,999	14,999	12,775	51,999	246.7%
800'S	CAPITAL OUTLAY	-	-	84,796	94,758	-	
900'S	SUNDRIES	22,682	22,982	22,982	23,893	27,004	17.5%
TOTAL EXPENDITURES		1,114,242	1,379,493	1,464,289	1,444,491	1,412,379	2.4%

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, cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 280 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, an 18-hole disc golf course, and a skate 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 Rec 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.

PARKS PROGRAM	
SPORTS FIELDS & TRAILS	MAINTENANCE
	• Maintains 16 multi-use fields for youth/adult sports leagues and tournament play. Weekly maintenance includes painting, fertilizing, top dressing, mowing/weedeating, and weed control. • Maintains 8 baseball and 8 softball fields for youth sports leagues and tournament play. Weekly maintenance includes painting, fertilizing, top dressing, and weed control. • Maintains approximately 4.5 miles of walking/jogging trails.
BEAUTIFICATION/IMPROVEMENTS	• Maintains 12 areas city-wide of approx. 35-40 flowerbeds in Toubin Park, Downtown, N. Park ROW, and medians. • Mowing approximately 145 acres of parkland and 45 acres of sports fields. • 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. • 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. • Transition from regular light bulbs to LED lights.
SAFETY	• Quarterly inspections are performed on 14 playscapes located throughout City parks and staff plans for replacements based on structures life-span.
RECREATION PROGRAM	RECREATION
	<u>PROGRAMS</u> - Walk with a Doc, Kids to Parks Day, Pop-up Play Days, Roll & Read, Little Diggers, and Spring Training Camp • Identify and write new grant opportunities and applications, coordinates and implements administration of grant activities and ensures full utilization of grant funds. • 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. • 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	• Attract and retain tournaments by advertising with Texas Monthly in the annual Texas Sports Facility Guide, and Sports Events Magazine. • Schedule dates for tournaments, complete forms/insurance requirements, coordinate staff for field prep. • Notify local restaurants, hoteliers, and the visitor center with information regarding each tournament. • Use national standards to report estimated community impact of sports tourism.

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
PARKS SUPERINTENDENT	1.00	1.00
PARKS MAINTENANCE COORDINATOR	1.00	1.00
PARKS MECHANIC	1.00	1.00
ATHLETIC FACILITY CARETAKER	1.00	1.00
PARKS MAINTENANCE WORKER II	6.00	6.00
PARKS MAINTENANCE WORKER I	1.00	1.00
PART-TIME PARKS (3)	1.50	1.50
TOTAL PARKS & RECREATION	12.50	12.50

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	701,369	806,255	806,255	825,875
200'S SUPPLIES	138,556	128,850	128,850	145,040
300'S MAINTENANCE	178,239	165,000	165,000	164,500
400'S SERVICES	319,422	301,312	301,312	411,389
700'S NON-CAPITAL (SUPPLIES)	4,169	-	-	-
800'S CAPITAL OUTLAY	15,340	-	114,963	-
900'S SUNDRIES	67,179	36,568	36,568	43,106
TOTAL EXPENDITURES	\$ 1,424,275	\$ 1,437,985	\$ 1,552,948	\$ 1,589,910

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 144 PARKS
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-144-101.00	SALARIES & WAGES	442,627	522,727	522,727	513,645	544,031	4.1%
5-144-102.00	OVERTIME PAY	15,690	10,000	10,000	19,879	17,000	70.0%
5-144-103.00	OASDI/MEDICARE	34,556	41,462	41,462	41,054	44,222	6.7%
5-144-103.02	MATCHING RETIREMENT	79,966	88,796	88,796	92,744	93,837	5.7%
5-144-105.00	LONGEVITY PAY	15,296	11,100	11,100	10,709	11,040	-0.5%
5-144-105.01	EDUCATION/MISCELLANEOUS	6,017	8,160	8,160	5,901	6,000	-26.5%
5-144-106.00	MEDICAL INSURANCE	98,538	116,139	116,139	116,139	101,266	-12.8%
5-144-106.01	LIFE INSURANCE	1,641	846	846	846	1,630	92.7%
5-144-106.02	LONG TERM DISABILITY	910	1,133	1,133	1,133	1,092	-3.6%
5-144-107.00	WORKERS' COMPENSATION	5,289	5,892	5,892	6,040	5,757	-2.3%
5-144-118.00	ACCRUED COMP TIME	840	-	-	-	-	
5-144-202.00	FUEL	16,488	18,000	18,000	18,000	18,000	0.0%
5-144-203.00	TOOLS/SMALL EQUIPMENT	3,953	4,500	4,500	5,000	4,500	0.0%
5-144-204.00	POSTAGE	36	-	-	-	-	
5-144-205.00	OFFICE SUPPLIES	72	250	250	150	250	0.0%
5-144-206.00	EMPLOYEE RELATIONS	1,723	2,500	2,500	2,750	2,750	10.0%
5-144-207.00	REPRODUCTION & PRINTING	3,946	6,400	6,400	5,000	7,100	10.9%
5-144-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,355	8,000	8,000	8,000	8,000	0.0%
5-144-210.00	BOTANICAL & AGRICULTURAL	41,838	42,000	42,000	48,000	50,000	19.0%
5-144-210.10	BOTANICAL-BEAUTIFICATION	5,199	6,000	6,000	6,000	6,000	0.0%
5-144-211.00	CLEANING AND JANITORIAL	27,375	17,000	17,000	17,000	17,000	0.0%
5-144-212.00	COMPUTER EQUIPMENT & SUPPLIES	490	-	-	200	200	
5-144-214.00	RECREATION PROGRAMS	2,859	3,000	3,000	4,000	7,500	150.0%
5-144-221.00	SAFETY/FIRST AID SUPPLIES	2,030	400	400	200	400	0.0%
5-144-223.00	SMALL APPLIANCES	740	800	800	600	800	0.0%
5-144-250.00	OTHER SUPPLIES	7,333	7,000	7,000	12,000	9,540	36.3%
5-144-250.20	OTHER SUPPLIES-FIELD SUPPLIES	16,118	13,000	13,000	13,000	13,000	0.0%
5-144-303.00	VEHICLES/LARGE EQUIPMENT	19,488	19,000	19,000	30,000	22,000	15.8%
5-144-304.00	MACHINERY/EQUIPMENT	4,838	2,500	2,500	15,000	7,500	200.0%
5-144-306.00	OUTDOOR/STREET LIGHTING	23,626	25,000	25,000	25,000	25,000	0.0%
5-144-310.00	LAND/GROUNDS	67,255	50,000	50,000	40,000	50,000	0.0%
5-144-312.00	BUILDINGS/APPLIANCES	43,343	53,500	53,500	40,000	45,000	-15.9%
5-144-350.00	OTHER MAINTENANCE	19,688	15,000	15,000	15,000	15,000	0.0%
5-144-401.00	ELECTRICAL	94,619	85,000	85,000	98,136	100,000	17.6%
5-144-402.80	SPECIAL SERVICES-TREE TRIMMING	12,200	10,000	10,000	25,000	12,000	20.0%
5-144-403.00	TELEPHONE	782	800	800	800	1,200	50.0%
5-144-404.00	GAS	5,370	6,000	6,000	4,468	5,000	-16.7%
5-144-405.00	WATER	28,448	21,500	21,500	19,937	84,718	294.0%
5-144-405.50	DRAINAGE CHARGE	10,830	10,900	10,900	10,830	10,830	-0.6%
5-144-406.00	SEWER	7,502	8,000	8,000	8,006	8,053	0.7%
5-144-406.50	GARBAGE	35	-	-	-	-	
5-144-406.60	DISPOSAL FEES	2,832	3,500	3,500	3,500	3,500	0.0%
5-144-408.00	RENTAL & LEASES	2,647	3,000	3,000	-	3,000	0.0%
5-144-408.10	RENTALS/LEASES-FLEET	4,305	-	-	3,500	-	
5-144-408.20	RENTALS/LEASES-VERF	-	-	-	-	-	
5-144-409.00	ADVERTISEMENTS/LEGAL NOTICES	5,185	4,000	4,000	3,400	5,000	25.0%
5-144-415.00	JANITORIAL SERVICES	65,136	63,712	63,712	64,000	64,588	1.4%
5-144-422.00	CONTRACT LABOR	26,400	26,400	26,400	26,400	26,400	0.0%
5-144-424.00	SERVICE CONTRACTS	11,372	15,600	15,600	15,600	15,600	0.0%
5-144-442.00	CONTRACT MOWING/LANDSCAPING	38,790	40,000	40,000	45,000	68,300	70.8%
5-144-450.00	OTHER SERVICES	2,969	2,900	2,900	3,200	3,200	10.3%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 144 PARKS
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-144-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	
5-144-715.00	OTHER CAPITAL	4,169	-	-	-	-	
5-144-810.00	MACHINERY/EQUIPMENT	-	-	46,057	41,870	-	
5-144-813.00	VEHICLES/LARGE EQUIPMENT	15,340	-	68,906	73,742	-	
5-144-901.00	LIAB/CASUALTY INSURANCE	22,234	23,568	23,568	25,744	29,606	25.6%
5-144-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,119	3,000	3,000	2,500	3,000	0.0%
5-144-908.10	MILEAGE	-	100	100	-	100	0.0%
5-144-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	656	700	700	700	1,200	71.4%
5-144-948.40	CHRISTMAS STROLL	5,540	-	-	-	-	
5-144-948.50	HOT NIGHTS/COOL TUNES	29,286	-	-	-	-	
5-144-948.60	MOVIES IN THE PARK	6,197	8,000	8,000	8,000	8,000	0.0%
5-144-950.00	OTHER SUNDRY	1,146	1,200	1,200	1,200	1,200	0.0%
TOTAL EXPENDITURES		1,424,275	1,437,985	1,552,948	1,598,523	1,589,910	10.6%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	701,369	806,255	806,255	808,090	825,875	2.4%
200'S	SUPPLIES	138,556	128,850	128,850	139,900	145,040	12.6%
300'S	MAINTENANCE	178,239	165,000	165,000	165,000	164,500	-0.3%
400'S	SERVICES	319,422	301,312	301,312	331,777	411,389	36.5%
700'S	NON-CAPITAL (SUPPLIES)	4,169	-	-	-	-	
800'S	CAPITAL OUTLAY	15,340	-	114,963	115,612	-	
900'S	SUNDRIES	67,179	36,568	36,568	38,144	43,106	17.9%
TOTAL EXPENDITURES		1,424,275	1,437,985	1,552,948	1,598,523	1,589,910	10.6%

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 strives to be an inviting space that empowers users with the most relevant resources, services, and information to broaden their horizons.

The modernized facility includes upgraded technology, a large program room, and comfortable reading and browsing spaces, including an outdoor patio. Its collection in the new facility is comprised of both digital and print resources, alongside subscriptions to over 50 magazines and newspapers and 53 State library licensed databases which enhance research, education, 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, appointed by the City Council and the Fortnightly Club, oversees policies and strategic planning to ensure the Library continues to meet the evolving needs of its patrons.

VISITORS	
<i>The Library welcomed over 60,500 visitors in FY24 and offered over 381 programs</i>	
COLLECTION	
<i>Total circulation for both physical and digital items was 139,185 in FY24</i>	
PHYSICAL	The library's collection includes print materials in both standard and large formats. In addition to books, patrons can check out a variety of media such as DVDs, magazines, audiobooks on CD, Chromebooks, and laptops. The library also maintains a microfilm archive of the Brenham Banner Press dating back to 1876. In total, the current collection offers over 49,000 items available for checkout.
DIGITAL	With a library card patrons can access eBooks, magazines, and digital audiobooks through Libby by Overdrive. Patrons can use our language learning app, Mango, as well as GED prep software called Aztec. For genealogy research, card holders can utilize the library's subscriptions to Ancestry and the newspaper archives. In total, the digital collection features over 70 databases and 26,000 items available for checkout.
TECHNOLOGY	The library provides a range of technology resources, including 19 public computers, web conferencing capabilities with Zoom software, a green screen media lab for video recording, a SMART board, and a wired program room. In the past year, the computers were used over 8,300 times.
PROGRAMS	
TEEN	Teens have a dedicated teen room equipped with gaming systems, study rooms featuring built-in monitors for group projects, and access to Chromebooks, laptops, and PCs. Current programming includes the Anime Club, Gaming Club, and monthly craft programs.
ADULT	Adults are offered monthly craft and sewing classes, and access to legal assistance through the Texas Law Help Center. The Library also provides scanning, printing, faxing, and technology assistance. Additional resources include, job fairs, educational programs, and book clubs.
SUMMER READING	Every summer, the library offers programs and incentives for children, teens and adults to read. This free 7-week program includes prizes for books read and programs attended. This year's favorites have been the exotic animal exhibits, visits from zoologists, putt-putt golf, puppeteers and a "Chopped" cooking competition.

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
LIBRARIAN	1.00	1.00
ASSISTANT LIBRARIAN	1.00	1.00
LIBRARY SUPPORT SPECIALIST	1.00	1.00
LIBRARY PROGRAMS SUPPORT SPECIALIST	1.00	1.00
PART-TIME CHILDREN'S COORDINATOR	0.50	0.75
PART-TIME LIBRARY CLERK III	0.50	0.50
PART-TIME LIBRARY CLERK II	-	0.50
PART TIME LIBRARY CLERK I	0.50	1.00
PART-TIME TECHNOLOGY INSTRUCTOR	0.50	-
PART-TIME LIBRARY SUMMER READING CLUB	0.50	-
TOTAL LIBRARY	6.50	6.75

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	341,291	384,025	384,025	368,584
200'S SUPPLIES	81,664	84,755	84,755	87,470
300'S MAINTENANCE	4,764	6,100	6,100	8,500
400'S SERVICES	147,920	118,786	118,786	129,260
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	15,294	17,010	17,010	20,433
TOTAL EXPENDITURES	\$ 590,934	\$ 610,676	\$ 610,676	\$ 614,247

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 146 LIBRARY
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-146-101.00	SALARIES & WAGES	244,062	281,062	281,062	231,077	271,788	-3.3%
5-146-102.00	OVERTIME PAY	374	-	-	1,706	-	
5-146-103.00	OASDI/MEDICARE	18,771	22,084	22,084	17,734	21,007	-4.9%
5-146-103.02	MATCHING RETIREMENT	34,270	37,149	37,149	29,526	35,491	-4.5%
5-146-105.00	LONGEVITY PAY	4,366	2,940	2,940	2,742	2,820	-4.1%
5-146-105.01	EDUCATION/MISCELLANEOUS	3,696	4,680	4,680	-	-	-100.0%
5-146-106.00	MEDICAL INSURANCE	32,798	34,796	34,796	34,796	35,963	3.4%
5-146-106.01	LIFE INSURANCE	657	351	351	351	636	81.2%
5-146-106.02	LONG TERM DISABILITY	410	471	471	471	426	-9.6%
5-146-107.00	WORKERS' COMPENSATION	449	492	492	400	453	-7.9%
5-146-118.00	ACCRUED COMP TIME	1,439	-	-	-	-	
5-146-203.00	TOOLS/SMALL EQUIPMENT	175	200	200	397	250	25.0%
5-146-204.00	POSTAGE & FREIGHT	818	980	980	924	980	0.0%
5-146-205.00	OFFICE SUPPLIES	5,595	7,560	7,560	7,519	7,970	5.4%
5-146-206.00	EMPLOYEE RELATIONS	511	800	800	687	900	12.5%
5-146-207.00	REPRODUCTION & PRINTING	3,281	8,280	8,280	6,000	6,780	-18.1%
5-146-208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,490	-	-	-	-	
5-146-211.00	CLEANING AND JANITORIAL	2,519	2,000	2,000	2,000	2,000	0.0%
5-146-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,095	-	-	131	-	
5-146-214.00	LIBRARY READING PROGRAMS	10,296	9,600	9,600	11,700	13,000	35.4%
5-146-221.00	SAFETY/FIRST AID SUPPLIES	528	235	235	235	390	66.0%
5-146-223.00	SMALL APPLIANCES	16	-	-	-	-	
5-146-224.00	CIRCULATION ITEMS	54,064	55,000	55,000	63,000	55,000	0.0%
5-146-250.00	OTHER SUPPLIES	275	100	100	647	200	100.0%
5-146-310.00	LAND/GROUNDS	-	-	-	-	-	
5-146-312.00	BUILDINGS/APPLIANCES	4,740	6,000	6,000	14,384	8,400	40.0%
5-146-316.00	JANITORIAL	23	-	-	-	-	
5-146-350.00	OTHER MAINTENANCE	-	100	100	100	100	0.0%
5-146-401.00	ELECTRICAL	23,993	22,000	22,000	23,052	23,213	5.5%
5-146-405.00	WATER	7,285	4,000	4,000	9,385	10,752	168.8%
5-146-406.00	SEWER	447	500	500	448	450	-10.0%
5-146-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,579	3,620	3,620	2,930	3,620	0.0%
5-146-415.00	JANITORIAL SERVICES	22,668	21,000	21,000	21,000	21,000	0.0%
5-146-424.00	SERVICE CONTRACTS	34,631	39,898	39,898	40,322	42,097	5.5%
5-146-442.00	CONTRACT MOWING/LANDSCAPING	1,788	1,540	1,540	1,540	1,540	0.0%
5-146-446.00	SUBSCRIPTIONS & OTHER MEDIA	20,300	24,218	24,218	23,818	24,578	1.5%
5-146-450.00	OTHER SERVICES	34,229	2,010	2,010	2,922	2,010	0.0%
5-146-901.00	LIAB/CASUALTY INSURANCE	11,717	12,420	12,420	13,745	15,807	27.3%
5-146-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,226	3,990	3,990	2,816	4,026	0.9%
5-146-908.10	MILEAGE	351	600	600	374	600	0.0%
	TOTAL EXPENDITURES	590,934	610,676	610,676	568,879	614,247	0.6%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	341,291	384,025	384,025	318,803	368,584	-4.0%
200'S	SUPPLIES	81,664	84,755	84,755	93,240	87,470	3.2%
300'S	MAINTENANCE	4,764	6,100	6,100	14,484	8,500	39.3%
400'S	SERVICES	147,920	118,786	118,786	125,417	129,260	8.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	15,294	17,010	17,010	16,935	20,433	20.1%
	TOTAL EXPENDITURES	590,934	610,676	610,676	568,879	614,247	0.6%

The Blue Bell Aquatics Center (BBAC) is an asset to the community aquatic recreation and safety training.

This three-pool complex features:

- A year-round indoor competition pool serves as the practice and competition venue for local swim teams, water safety training for local emergency services, including rescue teams and first responders. Additionally, the pool is utilized by area private schools and the Brenham State Supported Living organization to host their own safety programs.
- A heated therapy pool, accessible via a wheelchair ramp and chair lift, is intended for rehabilitation, and gentle therapeutic water exercise.
- An ice cream-themed outdoor leisure pool with a splash and play area is open for the summer season. This family-friendly mini-water park includes a popsicle walk, sundae slide, a separate area for small children, and a yellow single flume waterslide.

Throughout the year, the BBAC offers a variety of programs and swimming classes, promoting fun and water safety. In 2023, the facility welcomed over 75,000 visitors, with the highest attendance during the summer months.

FACILITIES	
COMPETITION	POOLS
	<u>6 lanes, 25 yard, 120,000-gallon, indoor pool</u> Used by • lap swimmers • water aerobics • swim lessons • recreational swim • Brenham High and Junior High School swim teams and other outlying school swim teams • EMS, National Guard, and Fire Department for training
THERAPY	<u>30,000-gallon, heated indoor pool</u> Used by • Brenham State Supported Living Center • patrons exercising, recovering from surgery or rehab/therapy • swim lessons - adult and child • other gentle water exercises
LEISURE	<u>110,000-gallon, ice cream-themed mini water park</u> Used by • recreational swimmers • young families • swim lessons • private parties • Junior Guard • staff training • Brenham State Supported Living Center
PROGRAMS	
SAFETY	• <u>WATER SAFETY</u>: open to 2nd graders in & around the County • <u>NATIONAL AQUATIC WEEK</u>: Safety Day, EMS, boating safety, Texas Parks & Wildlife Education • <u>SWIM LESSONS</u>: group/private lessons & water babies • <u>ADAPTIVE AQUATICS & BRENHAM WAVES</u>: for individuals with special needs • <u>LIFEGUARD TRAINING</u> • <u>LIFEGUARD & CPR RECERTIFICATION CLASSES</u>
RECREATION PROGRAMS	• <u>SPLISH, SPLASH SPRING BREAK</u> • <u>WATER AEROBICS</u> • <u>SWIM MEETS</u>: High School, Club & Special Olympics • <u>FAMILY, FRIENDS & INFLATABLES</u>: open the week of Thanksgiving for recreational swimming • <u>HOME FOR THE HOLIDAYS</u>: open Christmas & New Year's • <u>INFLATABLES</u>: available for holiday openings, special event days, and parties • <u>FLOATS-N-FLICKS</u>: movie night at the pool • <u>PROGRAM DAYS</u>: variety of fun days all summer • <u>CAMP CASCADE</u>: kids learn CPR, First Aid, lifeguarding, swimming strokes, water safety • <u>KID FISH</u>: fishing for catfish in the outdoor pool • <u>JUNIOR GUARD</u>: kids learn CPR, First Aid, and lifeguarding • <u>TOT TIME</u>: in summer, leisure pool opens 1-hr early for families with children under 5-yrs
PARK CENTRAL	
BBAC & PARK FACILITIES	• <u>POOL PASSES</u>: available for individuals, families, and seniors • <u>POOL RENTALS/BOOKING</u>: parties during or after hours • <u>FACILITY & FIELD RENTALS</u>: Park Central books facilities, collects fees, and issues/accepts keys • <u>INFORMATION STATION</u>: 11,762 phone calls in 2023 • <u>CAROUSEL RENTALS</u>: open weekends from March 1-October 31 and for private rentals

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
AQUATIC & RECREATION SUPERINTENDENT	1.00	1.00
ASSISTANT AQUATICS SUPERVISOR	1.00	1.00
AQUATIC MAINTENANCE TECHNICIAN*	0.50	1.00
PARK CENTRAL COORDINATOR	1.00	1.00
PART-TIME LIFEGUARD	10.75	11.18
PART-TIME AQUATICS - OTHER	3.89	3.46
TOTAL AQUATICS	18.14	18.64

*Position no longer split 50/50 with Maintenance

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	608,183	722,633	722,633	749,473
200'S SUPPLIES	107,814	104,200	104,200	101,350
300'S MAINTENANCE	113,553	81,200	81,200	73,200
400'S SERVICES	153,553	132,617	132,617	164,257
700'S NON-CAPITAL (SUPPLIES)	60,354	-	15,000	2,100
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	22,460	24,034	24,034	31,955
TOTAL EXPENDITURES	\$ 1,065,917	\$ 1,064,684	\$ 1,079,684	\$ 1,122,335

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 149 AQUATIC CENTER
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-149-101.00	SALARIES & WAGES	487,075	588,585	588,585	577,110	608,254	3.3%
5-149-102.00	OVERTIME PAY	3,523	3,500	3,500	2,651	3,500	0.0%
5-149-103.00	OASDI/MEDICARE	37,681	42,417	42,417	44,699	47,469	11.9%
5-149-103.02	MATCHING RETIREMENT	33,078	33,987	33,987	36,755	40,196	18.3%
5-149-105.00	LONGEVITY PAY	2,924	2,760	2,760	1,908	2,760	0.0%
5-149-105.01	EDUCATION/MISCELLANEOUS	6,017	5,980	5,980	5,901	6,000	0.3%
5-149-106.00	MEDICAL INSURANCE	30,286	38,322	38,322	38,322	33,472	-12.7%
5-149-106.01	LIFE INSURANCE	685	306	306	306	710	132.0%
5-149-106.02	LONG TERM DISABILITY	380	410	410	410	476	16.1%
5-149-107.00	WORKERS' COMPENSATION	5,682	6,366	6,366	6,709	6,636	4.2%
5-149-118.00	ACCRUED COMP TIME	853	-	-	-	-	
5-149-201.00	CHEMICALS	39,205	40,000	40,000	40,000	40,000	0.0%
5-149-202.00	FUEL	52	-	-	-	-	
5-149-203.00	TOOLS/SMALL EQUIPMENT	646	2,500	2,500	2,500	1,500	-40.0%
5-149-203.10	CONCESSION EQUIPMENT	182	500	500	500	500	0.0%
5-149-204.00	POSTAGE & FREIGHT	26	100	100	100	100	0.0%
5-149-205.00	OFFICE SUPPLIES	538	1,500	1,500	1,500	1,250	-16.7%
5-149-206.00	EMPLOYEE RELATIONS	481	1,250	1,250	1,250	1,250	0.0%
5-149-207.00	REPRODUCTION & PRINTING	2,711	2,000	2,000	2,000	2,000	0.0%
5-149-208.00	CLOTHING/PERS PROTECTIVE EQUIP	9,484	11,000	11,000	5,500	8,000	-27.3%
5-149-209.00	EDUCATIONAL	(2,081)	750	750	750	1,350	80.0%
5-149-210.00	BOTANICAL & AGRICULTURAL	-	100	100	100	100	0.0%
5-149-211.00	CLEANING AND JANITORIAL	8,531	6,500	6,500	6,500	3,500	-46.2%
5-149-212.00	COMPUTER EQUIPMENT & SUPPLIES	3,381	-	-	244	-	
5-149-214.00	AQUATIC PROGRAMS	6,241	7,500	7,500	7,500	10,500	40.0%
5-149-214.10	AQUATIC PROGRAMS-KIDFISH	2,914	3,000	3,000	3,000	3,000	0.0%
5-149-216.00	RESALE ITEMS-CONCESSIONS	24,203	20,000	20,000	20,000	20,000	0.0%
5-149-221.00	SAFETY/FIRST AID SUPPLIES	8,496	5,000	5,000	5,000	5,800	16.0%
5-149-223.00	SMALL APPLIANCES	599	-	-	-	-	
5-149-250.00	OTHER SUPPLIES	2,208	2,500	2,500	2,500	2,500	0.0%
5-149-303.00	VEHICLES/LARGE EQUIPMENT	184	100	100	100	100	0.0%
5-149-304.00	MACHINERY/EQUIPMENT	-	100	100	100	100	0.0%
5-149-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	
5-149-310.00	LAND/GROUNDS	2,397	1,000	1,000	1,000	11,000	1000.0%
5-149-311.10	POOL MAINTENANCE	71,049	25,000	25,000	25,000	25,000	0.0%
5-149-312.00	BUILDINGS/APPLIANCES	39,923	55,000	55,000	55,000	37,000	-32.7%
5-149-350.00	OTHER MAINTENANCE	-	-	-	-	-	
5-149-401.00	ELECTRICAL	84,376	71,400	71,400	85,531	86,508	21.2%
5-149-402.00	AUDITS/CONSULTANT FEES	205	-	-	-	-	
5-149-404.00	GAS	19,387	22,000	22,000	15,955	16,000	-27.3%
5-149-405.00	WATER	12,833	8,500	8,500	15,139	18,463	117.2%
5-149-405.50	DRAINAGE CHARGE	1,154	1,200	1,200	1,200	1,200	0.0%
5-149-406.00	SEWER	5,768	-	-	5,861	5,900	
5-149-406.60	DISPOSAL FEES	-	50	50	50	100	100.0%
5-149-408.10	RENTALS/LEASES-FLEET	500	-	-	-	-	
5-149-409.00	ADVERTISEMENTS/LEGAL NOTICES	14,522	10,000	10,000	10,000	10,000	0.0%
5-149-410.00	PHYSICALS	1,715	2,500	2,500	2,500	2,500	0.0%
5-149-415.00	JANITORIAL SERVICES	5,806	7,067	7,067	9,000	10,067	42.5%
5-149-424.00	SERVICE CONTRACTS	1,974	3,400	3,400	5,455	5,288	55.5%
5-149-442.00	CONTRACT MOWING/LANDSCAPING	3,646	4,500	4,500	4,500	6,211	38.0%
5-149-450.00	OTHER SERVICES	1,666	2,000	2,000	2,000	2,020	1.0%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 149 AQUATIC CENTER
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-149-702.00	BUILDINGS	39,038	-	-	-	-	
5-149-712.00	OFFICE FURNITURE/EQUIPMENT	1,068	-	-	-	500	
5-149-715.00	OTHER CAPITAL	20,248	-	15,000	8,964	1,600	
5-149-815.00	OTHER CAPITAL	-	-	-	-	-	
5-149-901.00	LIAB/CASUALTY INSURANCE	13,900	14,734	14,734	16,417	18,880	28.1%
5-149-908.00	SEMINARS/MEMBERSHIP/TRAVE	8,449	8,000	8,000	8,000	12,575	57.2%
5-149-908.10	MILEAGE	111	-	-	1,300	500	
5-149-949.00	UNEMPLOYMENT BENEFITS	-	1,300	1,300	-	-	-100.0%
5-149-950.00	OTHER SUNDRY	-	-	-	-	-	
	TOTAL EXPENDITURES	1,065,917	1,064,684	1,079,684	1,086,787	1,122,335	5.4%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	608,183	722,633	722,633	714,771	749,473	3.7%
200'S	SUPPLIES	107,814	104,200	104,200	98,944	101,350	-2.7%
300'S	MAINTENANCE	113,553	81,200	81,200	81,200	73,200	-9.9%
400'S	SERVICES	153,553	132,617	132,617	157,191	164,257	23.9%
700'S	NON-CAPITAL (SUPPLIES)	60,354	-	15,000	8,964	2,100	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	22,460	24,034	24,034	25,717	31,955	33.0%
	TOTAL EXPENDITURES	1,065,917	1,064,684	1,079,684	1,086,787	1,122,335	5.4%

The mission of the Brenham Police Department (BPD) is to protect and serve the citizens and visitors of Brenham with integrity and transparency. The organization is a full-service law enforcement agency that operates through two primary divisions, Administration and Operations.

The Administration Division handles essential functions that support the overall success of BPD by coordinating training, adhering to annual department standards, managing property/evidence, overseeing equipment acquisitions and personnel recruitment, organizing various programs, and handling internal affairs and complaint investigations. This division also oversees grant writing and grant management to secure funding for BPD.

The Operations Division oversees a wide range of law enforcement activities, including traffic enforcement, criminal investigations, and responding to calls for service. Specialized units like the Criminal Investigations Division (CID), Crime Reduction Unit (CRU), and SWAT focus on investigating crimes involving persons, property, narcotics, and gang-related activity, utilizing strategies and expertise to reduce criminal activity. The Patrol Unit handles emergency and non-emergency calls for service, patrols, traffic enforcement, crash investigations, and additional investigations as needed.

The department has also developed strong community involvement through programs like the Citizens Police Academy, Citizens on Patrol, and Civilian Response to Active Shooter Events (CRASE) Training, helping to build trust and strengthen relationships between law enforcement and the public.

ADMINISTRATION	
	• Training coordination • Annual standards compliance • Property and evidence management • Equipment acquisition • Personnel recruitment • Program organization • Internal Affairs and complaint investigations • Grant writing and management
COMMUNITY INVOLVEMENT	• <u>Citizens Police Academy (CPA)</u> offers annual classes to educate community members about the inner workings of BPD. Using tours, lectures, demonstrations, and hands-on experiences, participants gain valuable insights into the department's policies and procedures. A key feature of the program is the opportunity for citizens to ride along with officers during regular patrol shifts. • <u>Citizens On Patrol (COP)</u> program invites CPA graduates to patrol neighborhoods and parks in marked COP units. These volunteers act as an extension of the police department. While they do not enforce the law, they do report incidents to dispatch and police officers as needed. Additional responsibilities include traffic control at the request of officers or during special events. • <u>Civilian Response to Active Shooter Events (CRASE)</u> program equips participants with essential tools to protect themselves and others in the event of an active shooter situation. CRASE was built on the Avoid, Deny, Defend (ADD) strategy developed by Advanced Law Enforcement Rapid Response Training (ALERTT). This proactive approach empowers community members to respond calmly and effectively in high-stress situations, fostering a safer environment for everyone. The BPD has instructors certified by ALERTT to teach the CRASE course.
OPERATIONS	
INVESTIGATION DIVISION	• <u>Criminal Investigations Division (CID)</u>: Responsible for investigating offenses reported to the BPD, as well as following up on those investigations. The CID also collaborates with local businesses to develop strategies aimed at reducing robbery, burglary, forgery, and theft. • <u>Crime Reduction Unit (CRU)</u>: Responsible for investigating narcotics-related crimes and targeting habitual offenders. • <u>SWAT</u>: Brenham PD has a SWAT team comprised of officers who undergo constant tactical training.
PATROL DIVISION	• <u>Patrolling</u>: The Patrol Unit is primarily responsible for responding to calls for service, investigating criminal actions and deterring and dismantling criminal activity within the city. • <u>Traffic Enforcement</u>: An eye towards accident prevention to 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. • <u>School Resource Officers (SROs)</u>: 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.

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
• 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(is);	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/knowledge.	GC2

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
POLICE CHIEF	1.00	1.00
ASSISTANT POLICE CHIEF	1.00	1.00
POLICE LIEUTENANT	2.00	2.00
POLICE SERGEANT	8.00	9.00
POLICE CORPORAL	11.00	13.00
POLICE OFFICER	17.00	14.00
POLICE SYSTEMS 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
INVESTIGATION ADMINISTRATIVE ASSISTANT	1.00	1.00
PATROL ADMINISTRATIVE ASSISTANT	1.00	1.00
DIGITAL EVIDENCE MANAGEMENT CLERK	-	1.00
TOTAL POLICE	45.25	46.25

*Position title change; position split 75/25 with Fire

**Position split 50/50 with Administration

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	4,192,356	4,602,794	4,602,794	4,763,914
200'S SUPPLIES	240,621	287,169	287,169	279,657
300'S MAINTENANCE	97,682	94,500	94,500	108,250
400'S SERVICES	249,172	256,261	256,261	275,565
700'S NON-CAPITAL (SUPPLIES)	50,016	17,758	17,758	146,137
800'S CAPITAL OUTLAY	357,104	421,038	388,672	508,148
900'S SUNDRIES	134,310	148,583	148,583	194,507
TOTAL EXPENDITURES	\$ 5,321,261	\$ 5,828,103	\$ 5,795,737	\$ 6,276,178

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 151 POLICE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-151-101.00	SALARIES & WAGES	2,684,764	3,020,648	3,020,648	2,921,601	3,166,853	4.8%
5-151-102.00	OVERTIME PAY	291,800	204,680	204,680	266,279	213,900	4.5%
5-151-103.00	OASDI/MEDICARE	218,863	246,977	246,977	238,979	259,474	5.1%
5-151-103.02	MATCHING RETIREMENT	509,385	567,246	567,246	564,543	590,176	4.0%
5-151-105.00	LONGEVITY PAY	17,827	6,000	6,000	5,398	5,460	-9.0%
5-151-105.01	EDUCATION/MISCELLANEOUS	1,805	1,800	1,800	3,420	5,600	211.1%
5-151-105.03	STANDBY	5,927	-	-	13,757	-	
5-151-106.00	MEDICAL INSURANCE	404,023	498,816	498,816	498,816	465,676	-6.6%
5-151-106.01	LIFE INSURANCE	9,770	4,724	4,724	4,724	9,915	109.9%
5-151-106.02	LONG TERM DISABILITY	5,437	6,330	6,330	6,330	6,642	4.9%
5-151-107.00	WORKERS' COMPENSATION	44,188	45,573	45,573	46,296	40,218	-11.8%
5-151-118.00	ACCRUED COMP TIME	(1,433)	-	-	-	-	
5-151-202.00	FUEL	131,501	144,000	144,000	135,000	138,000	-4.2%
5-151-203.00	TOOLS/SMALL EQUIPMENT	598	1,000	1,000	1,000	500	-50.0%
5-151-204.00	POSTAGE & FREIGHT	1,120	1,400	1,400	1,000	1,500	7.1%
5-151-205.00	OFFICE SUPPLIES	2,992	5,950	5,950	5,700	6,000	0.8%
5-151-206.00	EMPLOYEE RELATIONS	3,458	5,000	5,000	4,900	5,000	0.0%
5-151-207.00	REPRODUCTION & PRINTING	2,871	5,900	5,900	5,800	5,900	0.0%
5-151-208.00	CLOTHING/PERS PROTECTIVE EQUIP	43,468	51,916	51,916	51,900	53,000	2.1%
5-151-209.00	EDUCATIONAL	308	1,500	1,500	1,500	500	-66.7%
5-151-210.00	BOTANICAL & AGRICULTURAL	-	75	75	70	75	0.0%
5-151-211.00	CLEANING AND JANITORIAL	2,503	2,000	2,000	2,000	2,000	0.0%
5-151-212.00	COMPUTER EQUIPMENT & SUPPLIES	3,396	8,105	8,105	4,000	4,000	-50.6%
5-151-213.00	COMMUNICATIONS EQUIPMENT	1,391	1,200	1,200	1,200	1,500	25.0%
5-151-218.00	PHOTOGRAPHY	544	50	50	50	50	0.0%
5-151-221.00	SAFETY/FIRST AID SUPPLIES	1,222	2,000	2,000	2,000	2,000	0.0%
5-151-223.00	SMALL APPLIANCES	59	200	200	200	200	0.0%
5-151-229.00	POLICE EVIDENCE SUPPLIES	4,465	4,000	4,000	4,250	5,000	25.0%
5-151-230.00	AMMO/GUN/TASER/MISC	35,818	47,991	47,991	47,991	50,000	4.2%
5-151-250.00	OTHER SUPPLIES	4,909	4,882	4,882	4,882	4,432	-9.2%
5-151-303.00	VEHICLES/LARGE EQUIPMENT	66,115	68,000	68,000	75,000	75,000	10.3%
5-151-304.00	MACHINERY/EQUIPMENT	658	1,000	1,000	1,266	1,000	0.0%
5-151-304.20	POLICE SPECIALIZED EQUIP	989	1,000	1,000	1,000	1,000	0.0%
5-151-309.00	COMMUNICATION/PHOTO EQUIP	2,816	2,000	2,000	2,000	2,000	0.0%
5-151-310.00	LANDS/GROUNDS	-	1,000	1,000	500	1,000	0.0%
5-151-312.00	BUILDINGS/APPLIANCES	26,912	21,000	21,000	21,000	27,750	32.1%
5-151-350.00	OTHER MAINTENANCE	192	500	500	500	500	0.0%
5-151-401.00	ELECTRICAL	48,875	49,000	49,000	50,016	51,000	4.1%
5-151-403.00	TELEPHONE	42,774	46,800	46,800	46,800	46,800	0.0%
5-151-405.00	WATER	8,377	3,700	3,700	9,816	11,359	207.0%
5-151-405.50	DRAINAGE CHARGE	787	800	800	787	787	-1.6%
5-151-406.00	SEWER	572	550	550	538	550	0.0%
5-151-406.60	DISPOSAL FEES	-	25	25	150	25	0.0%
5-151-409.00	ADVERTISEMENTS/LEGAL NOTICES	612	600	600	650	650	8.3%
5-151-411.00	CITY ATTORNEY'S FEES	2,608	3,000	3,000	3,000	3,000	0.0%
5-151-415.00	JANITORIAL SERVICES	35,400	33,500	33,500	37,140	38,880	16.1%
5-151-424.00	SERVICE CONTRACTS	93,786	105,586	105,586	105,586	109,814	4.0%
5-151-442.00	CONTRACT MOWING/LANDSCAPING	3,448	3,200	3,200	3,200	3,200	0.0%
5-151-450.00	OTHER SERVICES	11,934	9,500	9,500	9,500	9,500	0.0%
5-151-712.00	OFFICE FURNITURE/EQUIPMENT	5,998	3,950	3,950	3,950	700	-82.3%
5-151-714.00	RADIOS/RADAR/CAMERAS	8,709	13,808	13,808	(60)	118,699	759.6%
5-151-715.00	OTHER	35,309	-	-	26,738	26,738	

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 151 POLICE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-151-802.00	BUILDINGS	-	-	82,000	77,000	-	
5-151-813.00	VEHICLES	357,104	421,038	306,672	421,038	508,148	20.7%
5-151-901.00	LIAB/CASUALTY INSURANCE	74,371	78,833	78,833	100,658	115,757	46.8%
5-151-908.00	SEMINARS/MEMBERSHIP/TRAVE	39,494	39,000	39,000	39,000	48,000	23.1%
5-151-908.10	MILEAGE	-	-	-	-	-	
5-151-908.20	CONTINUING EDUCATION	12,160	15,000	15,000	15,000	15,000	0.0%
5-151-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	410	1,000	1,000	1,500	1,000	0.0%
5-151-950.00	OTHER SUNDRY	227	1,000	1,000	1,000	1,000	0.0%
5-151-950.11	CITIZEN POLICE ACADEMY-EXP	4,270	5,000	5,000	5,000	5,000	0.0%
5-151-950.31	COMMUNITY RESOURCE EXP	1,658	1,750	1,750	1,750	1,750	0.0%
5-151-950.40	NARCOTICS ENFORCEMENT	-	4,000	4,000	4,000	4,000	0.0%
5-151-950.50	SHOOTING RANGE EXPENSE	1,720	3,000	3,000	3,000	3,000	0.0%
TOTAL EXPENDITURES		5,321,261	5,828,103	5,795,737	5,911,609	6,276,178	7.7%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	4,192,356	4,602,794	4,602,794	4,570,143	4,763,914	3.5%
200'S	SUPPLIES	240,621	287,169	287,169	273,443	279,657	-2.6%
300'S	MAINTENANCE	97,682	94,500	94,500	101,266	108,250	14.6%
400'S	SERVICES	249,172	256,261	256,261	267,183	275,565	7.5%
700'S	NON-CAPITAL (SUPPLIES)	50,016	17,758	17,758	30,628	146,137	722.9%
800'S	CAPITAL OUTLAY	357,104	421,038	388,672	498,038	508,148	20.7%
900'S	SUNDRIES	134,310	148,583	148,583	170,908	194,507	30.9%
TOTAL EXPENDITURES		5,321,261	5,828,103	5,795,737	5,911,609	6,276,178	7.7%

The Brenham Fire Department (BFD) has a long and rich history of serving the citizens, visitors and businesses of the City of Brenham since 1867.

Fire Station No. 1, built in 1978 on the corner of Main and Chappel Hill Streets, features a six truck bay to house the fire trucks. This station continues to serve the citizens of Brenham and Washington County. The FY 2023 budget approved a second station, Fire Station No. 2, expected to be completed by early 2026. This addition will add a total of nine (9) new firefighters when fully staffed.

Brenham Fire Department provides fire suppression and rescue protection to 35 square miles of the Brenham metro area, along with rescue services for all of Washington County. The department also maintains mutual aid agreements with multiple departments within Washington County and surrounding counties.

ADMINISTRATION	
	- Personnel recruitment - Fire code enforcement - Training coordination - Retention point system - Fire investigation - Grant writing and management
OPERATIONS	
RESPONSE	- Structure fires, vehicle fires, dumpster fires, and wildland fires - Vehicle rescues, confined space rescue, high angle rescues, and water rescues - Gas leaks and gas odors, transportation incidents involving hazardous materials, and facility incidents involving hazardous materials - Commercial and residential fire alarms
EMERGENCY MANAGEMENT	- Provide emergency operations center for the City of Brenham and Washington County - Apply and maintain grants for emergency preparedness from such agencies as FEMA, DHS, and BVCOG
TRAINING	- Recruit training - Rescue training - Hazmat training - Officer training - Continuing education - Preplanning
MAINTENANCE	- Facility maintenance - Vehicle maintenance –Emergency Vehicle Technician on staff –Daily, monthly, annual inspections –Preventative maintenance - Equipment maintenance –Small engines –Extrication and other equipment
FIRE PREVENTION	
	- Enforce fire codes and city ordinances for current and new construction. - Review plans and make recommendations for the building process for new construction in the City. - Public fire education thru Fire Extinguisher training, station tours, museum tours, and speaking to interest groups. - Fire Prevention Program in local schools.

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
• 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
• Staffing of Station #2.	GC2

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
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	4.00	9.00
FIREFIGHTER	11.00	9.00
POLICE SYSTEMS ADMINISTRATOR*	0.25	0.25
FIRE ADMINISTRATIVE ASSISTANT	1.00	1.00
TOTAL FIRE	25.25	28.25

*Position title change; position split 75/25 with Police

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	2,013,426	2,383,599	2,383,601	2,834,063
200'S SUPPLIES	99,070	150,975	150,975	148,575
300'S MAINTENANCE	136,271	151,700	151,700	148,400
400'S SERVICES	266,456	313,103	313,103	320,846
700'S NON-CAPITAL (SUPPLIES)	42,292	67,500	51,500	14,000
800'S CAPITAL OUTLAY	-	52,000	143,000	-
900'S SUNDRIES	78,920	96,895	96,895	101,943
TOTAL EXPENDITURES	\$ 2,636,435	\$ 3,215,772	\$ 3,290,774	\$ 3,567,827

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 152 FIRE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-152-101.00	SALARIES & WAGES	1,274,481	1,517,947	1,517,947	1,393,671	1,816,191	19.6%
5-152-102.00	OVERTIME PAY	146,101	160,423	160,423	175,336	202,992	26.5%
5-152-103.00	OASDI/MEDICARE	105,962	129,254	129,254	118,476	154,757	19.7%
5-152-103.02	MATCHING RETIREMENT	246,914	296,290	296,290	277,011	351,995	18.8%
5-152-105.00	LONGEVITY PAY	6,201	2,400	2,400	868	780	-67.5%
5-152-105.01	EDUCATION/MISCELLANEOUS	9,626	8,820	8,820	2,657	3,000	-66.0%
5-152-106.00	MEDICAL INSURANCE	189,509	235,605	235,607	235,607	266,045	12.9%
5-152-106.01	LIFE INSURANCE	4,767	2,532	2,532	2,532	5,808	129.4%
5-152-106.02	LONG TERM DISABILITY	2,651	3,218	3,218	3,218	3,891	20.9%
5-152-107.00	WORKERS' COMPENSATION	27,214	27,110	27,110	26,541	28,604	5.5%
5-152-201.00	CHEMICALS	2,893	5,000	5,000	3,100	6,500	30.0%
5-152-202.00	FUEL	24,526	28,000	28,000	21,000	25,000	-10.7%
5-152-203.00	TOOLS/SMALL EQUIPMENT	1,300	6,000	6,000	5,400	6,000	0.0%
5-152-204.00	POSTAGE & FREIGHT	548	1,500	1,500	1,200	1,500	0.0%
5-152-205.00	OFFICE SUPPLIES	2,701	3,000	3,000	2,300	3,000	0.0%
5-152-206.00	EMPLOYEE RELATIONS	2,362	2,400	2,400	2,400	2,500	4.2%
5-152-207.00	REPRODUCTION & PRINTING	3,906	4,000	4,000	4,000	5,000	25.0%
5-152-208.00	CLOTHING/PERS PROTECTIVE EQUIP	37,755	74,225	74,225	74,225	70,225	-5.4%
5-152-209.00	EDUCATIONAL	5,881	5,800	5,800	5,800	5,800	0.0%
5-152-211.00	CLEANING AND JANITORIAL	3,846	-	-	2,125	3,500	
5-152-212.00	COMPUTER EQUIPMENT & SUPPLIES	793	3,500	3,500	-	-	-100.0%
5-152-213.00	COMMUNICATIONS EQUIPMENT	145	2,000	2,000	2,000	2,000	0.0%
5-152-217.00	FIRE DEPT-GROCERIES/MISC	319	1,600	1,600	1,200	1,600	0.0%
5-152-218.00	PHOTOGRAPHY	118	150	150	50	150	0.0%
5-152-221.00	SAFETY/FIRST AID SUPPLIES	6,477	7,500	7,500	5,500	7,500	0.0%
5-152-223.00	SMALL APPLIANCES	1,220	1,800	1,800	1,000	1,800	0.0%
5-152-230.00	AMMUNITION/GUNS	495	500	500	500	500	0.0%
5-152-250.00	OTHER SUPPLIES	3,783	4,000	4,000	4,000	6,000	50.0%
5-152-303.00	VEHICLES/LARGE EQUIPMENT	80,182	72,000	72,000	80,000	85,000	18.1%
5-152-304.00	MACHINERY/EQUIPMENT	24,530	40,000	40,000	18,000	26,600	-33.5%
5-152-304.10	PPE TESTING & REPAIR	9,041	15,400	15,400	10,000	12,000	-22.1%
5-152-309.00	COMMUNICATION/PHOTO EQUIP	692	2,800	2,800	2,000	2,800	0.0%
5-152-310.00	LAND/GROUNDS	40	2,000	2,000	2,000	2,000	0.0%
5-152-312.00	BUILDINGS/APPLIANCES	20,037	18,000	18,000	12,000	18,500	2.8%
5-152-313.00	COMPUTER/OFFICE EQUIPMENT	1,719	1,000	1,000	1,000	1,000	0.0%
5-152-350.00	OTHER MAINTENANCE	30	500	500	500	500	0.0%
5-152-401.00	ELECTRICAL	49,870	43,000	43,000	51,104	51,807	20.5%
5-152-403.00	TELEPHONE	10,376	9,900	9,900	5,100	9,900	0.0%
5-152-404.00	GAS	4,016	5,500	5,500	2,619	3,000	-45.5%
5-152-405.00	WATER	2,720	1,750	1,750	3,010	3,926	124.3%
5-152-405.50	DRAINAGE CHARGE	2,825	2,900	2,900	2,825	2,825	-2.6%
5-152-406.00	SEWER	3,036	2,060	2,060	2,606	2,650	28.6%
5-152-406.50	GARBAGE	3,289	3,000	3,000	3,000	3,000	0.0%
5-152-406.60	DISPOSAL FEES	15	100	100	100	100	0.0%
5-152-408.10	RENTALS/LEASES-FLEET	83	-	-	-	-	
5-152-408.20	RENTALS/LEASES-VERF	72,193	72,193	72,193	72,193	61,474	-14.8%
5-152-409.00	ADVERTISEMENTS/LEGAL NOTICES	610	-	-	-	-	
5-152-410.00	PHYSICALS	16,275	29,500	29,500	22,811	29,500	0.0%
5-152-415.00	JANITORIAL SERVICES	5,794	8,000	8,000	4,125	4,537	-43.3%
5-152-422.00	CONTRACT LABOR	-	-	-	90,000	-	
5-152-424.00	SERVICE CONTRACTS	49,875	80,000	80,000	76,609	84,521	5.7%
5-152-424.05	BVWACS	38,632	51,000	51,000	61,577	55,606	9.0%
5-152-442.00	CONTRACT MOWING/LANDSCAPING	1,560	1,600	1,600	1,360	2,500	56.3%
5-152-450.00	OTHER SERVICES	5,288	2,600	2,600	5,100	5,500	111.5%
5-152-702.00	BUILDINGS/BUILDING IMPROVEMENT	33,350	50,000	34,000	34,000	-	-100.0%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 152 FIRE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-152-710.00	MACHINERY/EQUIPMENT	2,021	-	9,000	7,500	-	
5-152-712.00	OFFICE FURNITURE/EQUIPMENT	-	15,000	6,000	1,045	5,000	-66.7%
5-152-714.00	RADIOS/RADAR/CAMERAS	6,921	2,500	2,500	10,000	9,000	260.0%
5-152-802.00	BUILDINGS	-	-	42,000	42,000	-	
5-152-810.00	MACHINERY/EQUIPMENT	-	-	49,000	48,641	-	
5-152-813.00	VEHICLES	-	52,000	52,000	52,000	-	-100.0%
5-152-901.00	LIAB/CASUALTY INSURANCE	19,958	21,155	21,155	22,785	26,203	23.9%
5-152-908.00	SEMINARS/MEMBERSHIP/TRAVE	33,958	30,000	30,000	30,000	30,000	0.0%
5-152-908.10	MILEAGE	224	500	500	300	500	0.0%
5-152-908.20	CONTINUING EDUCATION	-	3,000	3,000	1,800	3,000	0.0%
5-152-929.00	FIRE FIGHTERS' PENSION	24,780	42,240	42,240	36,480	42,240	0.0%
5-152-939.00	MOVING/HOUSING/INTERIM EXPENSE	-	-	-	18,503	-	
TOTAL EXPENDITURES		2,636,435	3,215,772	3,290,774	3,206,410	3,567,827	10.9%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	2,013,426	2,383,599	2,383,601	2,235,917	2,834,063	18.9%
200'S	SUPPLIES	99,070	150,975	150,975	135,800	148,575	-1.6%
300'S	MAINTENANCE	136,271	151,700	151,700	125,500	148,400	-2.2%
400'S	SERVICES	266,456	313,103	313,103	404,139	320,846	2.5%
700'S	NON-CAPITAL (SUPPLIES)	42,292	67,500	51,500	52,545	14,000	-79.3%
800'S	CAPITAL OUTLAY	-	52,000	143,000	142,641	-	-100.0%
900'S	SUNDRIES	78,920	96,895	96,895	109,868	101,943	5.2%
TOTAL EXPENDITURES		2,636,435	3,215,772	3,290,774	3,206,410	3,567,827	10.9%

Animal Services concentrates its efforts on Field Operations/Animal Control and the Pet Adoption Center. Field Operations provides animal control services and animal intakes for the City of Brenham and, when requested by law enforcement, Washington County. The main function of Field Operations/Animal Control is to promote the health, safety and wellbeing of both citizens and animals in the community. Animal Control Officers respond to a variety of calls such as animal bites, dogs running at large, barking complaints, animals left in vehicles, and trap setting.

The Pet Adoption Center provides animal sheltering services for animals until they are adopted. The Center houses and provides care for an average of 800 animals per year, while working to find homes for the animals. The Adoption Center accomplishes their adoption goals through promotional and community events, and working with various transfer partners to place animals into permanent homes. The Adoption Center utilizes volunteers to help socialize the animals and find foster homes for those that would be more successful in a home atmosphere.

Animal Services staff helps to educate the public on responsible pet ownership. This is done through public outreach and education on topics such as vaccinations, the importance of spaying/neutering, animal welfare, and other animal care-related topics.

ANIMAL CONTROL	
FIELD SERVICES	• Animal bites • Dog at large • Neglect/Cruelty • Multi-Animal Permit • Nuisances
INTAKE	• Stray/Surrender • Reclaim
PET ADOPTION	
• <u>ADOPTION CENTER</u> - The Pet Adoption Center cares for all cats, dogs, and other pocket pets that become available for adoption. An animal can become available for adoption by being a stray animal that is not claimed or from an owner surrender. • <u>EVENTS</u> - The Pet Adoption Center has multiple adoption and microchip events each year. These events are held at the shelter and at various businesses within the community. • <u>EDUCATION</u> - The Pet Adoption Center provides animal education to the public on various pet care topics through its social media accounts and planned events. • <u>TRANSFER PARTNERS & VOLUNTEERS</u> - The Animal Services Manager works with numerous animal organizations to transfer dogs from Brenham's shelter to other shelters and rescues throughout the United States. These transfers have been very successful in finding permanent homes for many dogs. The Pet Adoption Center also has numerous citizen volunteers that help staff to properly care for and socialize the animals while they are living in the shelter. The volunteer program is vital to success of the adoption program.	

Goals and Objectives

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

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
ANIMAL SERVICES MANAGER	1.00	1.00
ANIMAL SERVICES SPECIALIST	1.00	1.00
ANIMAL SERVICES OFFICER	2.00	2.00
ANIMAL SERVICES KENNEL TECHNICIAN	3.00	3.00
PART-TIME ANIMAL SERVICES RECEPTIONIST	0.50	0.50
TOTAL ANIMAL SERVICES	7.50	7.50

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	311,568	474,537	474,537	467,139
200'S SUPPLIES	76,173	56,148	56,148	75,600
300'S MAINTENANCE	8,629	12,450	12,450	11,000
400'S SERVICES	183,264	117,118	177,118	201,686
700'S NON-CAPITAL (SUPPLIES)	730	-	-	5,947
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	19,307	11,069	11,069	14,451
TOTAL EXPENDITURES	\$ 599,672	\$ 671,322	\$ 731,322	\$ 775,823

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 154 ANIMAL SHELTER
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-154-101.00	SALARIES & WAGES	194,732	300,619	300,619	269,451	296,352	-1.4%
5-154-102.00	OVERTIME PAY	15,712	7,000	7,000	16,802	7,000	0.0%
5-154-103.00	OASDI/MEDICARE	15,777	23,149	23,149	21,780	23,802	2.8%
5-154-103.02	MATCHING RETIREMENT	34,789	53,197	53,197	48,458	51,986	-2.3%
5-154-105.00	LONGEVITY PAY	673	420	420	137	180	-57.1%
5-154-105.01	EDUCATION/MISCELLANEOUS	-	1,560	1,560	-	-	-100.0%
5-154-105.03	STANDBY	8,820	7,600	7,600	7,373	7,600	0.0%
5-154-106.00	MEDICAL INSURANCE	36,386	74,293	74,293	74,293	73,062	-1.7%
5-154-106.01	LIFE INSURANCE	531	472	472	472	887	87.9%
5-154-106.02	LONG TERM DISABILITY	295	632	632	632	594	-6.0%
5-154-107.00	WORKERS' COMPENSATION	4,232	5,595	5,595	5,550	5,676	1.4%
5-154-118.00	ACCRUED COMP TIME	(377)	-	-	-	-	
5-154-201.00	CHEMICALS	1,843	-	-	-	-	
5-154-202.00	FUEL	4,903	5,000	5,000	6,000	6,000	20.0%
5-154-203.00	TOOLS/SMALL EQUIPMENT	3,827	2,000	2,000	500	1,200	-40.0%
5-154-204.00	POSTAGE & FREIGHT	2,141	1,596	1,596	3,200	3,000	88.0%
5-154-205.00	OFFICE SUPPLIES	1,472	2,250	2,250	1,600	1,500	-33.3%
5-154-206.00	EMPLOYEE RELATIONS	894	600	600	600	700	16.7%
5-154-207.00	REPRODUCTION & PRINTING	1,309	950	950	1,200	1,200	26.3%
5-154-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,515	6,202	6,202	7,000	2,200	-64.5%
5-154-211.00	CLEANING AND JANITORIAL	2,485	1,500	1,500	7,000	7,000	366.7%
5-154-212.00	COMPUTER EQUIPMENT & SUPPLIES	64	-	-	-	-	
5-154-213.00	COMMUNICATIONS EQUIPMENT	386	200	200	-	-	-100.0%
5-154-215.00	ANIMAL CONTRL/SHELTER SUPPLIES	49,811	35,150	35,150	60,000	52,000	47.9%
5-154-221.00	SAFETY/FIRST AID SUPPLIES	517	200	200	-	300	50.0%
5-154-223.00	SMALL APPLIANCES	170	-	-	-	-	
5-154-250.00	OTHER SUPPLIES	837	500	500	775	500	0.0%
5-154-303.00	VEHICLES/LARGE EQUIPMENT	1,504	2,250	2,250	2,250	1,000	-55.6%
5-154-312.00	BUILDINGS/APPLIANCES	7,125	10,200	10,200	10,000	10,000	-2.0%
5-154-401.00	ELECTRICAL	22,147	18,496	18,496	21,650	21,900	18.4%
5-154-403.00	TELEPHONE	645	-	-	1,160	1,200	
5-154-404.00	GAS	4,151	5,500	5,500	3,721	4,000	-27.3%
5-154-405.00	WATER	6,687	4,200	4,200	3,127	4,219	0.5%
5-154-405.50	DRAINAGE CHARGE	787	800	800	787	787	-1.6%
5-154-406.00	SEWER	3,053	2,500	2,500	2,279	2,300	-8.0%
5-154-406.60	DISPOSAL FEES	198	150	150	400	500	233.3%
5-154-409.00	ADVERTISEMENTS/LEGAL NOTICES	950	1,424	1,424	1,350	3,000	110.7%
5-154-415.00	JANITORIAL SERVICES	4,800	3,200	3,200	4,640	5,280	65.0%
5-154-416.00	VETERINARIAN SERVICES	125,262	70,284	130,284	129,105	140,000	99.2%
5-154-417.50	ANIMAL ADOPTION COUPON EXPENSE	2,796	-	-	-	10,000	
5-154-424.00	SERVICE CONTRACTS	6,730	7,000	7,000	2,200	3,500	-50.0%
5-154-442.00	CONTRACT MOWING/LANDSCAPING	2,209	2,064	2,064	1,200	2,000	-3.1%
5-154-450.00	OTHER SERVICES	2,850	1,500	1,500	1,400	3,000	100.0%
5-154-712.00	OFFICE FURNITURE/EQUIPMENT	350	-	-	-	-	
5-154-714.00	RADIOS/RADAR/CAMERAS	380	-	-	3,370	5,947	
5-154-901.00	LIAB/CASUALTY INSURANCE	7,895	8,369	8,369	9,263	10,651	27.3%
5-154-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,911	2,200	2,200	2,200	3,200	45.5%
5-154-910.00	BOARD/CMTTEE/VOLNTR RELATIONS	33	400	400	400	500	25.0%
5-154-949.00	UNEMPLOYMENT BENEFITS	8,186	-	-	-	-	
5-154-950.00	OTHER SUNDRY	283	100	100	100	100	0.0%
TOTAL EXPENDITURES		599,672	671,322	731,322	733,425	775,823	15.6%

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 154 ANIMAL SHELTER
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	311,568	474,537	474,537	444,948	467,139	-1.6%
200'S	SUPPLIES	76,173	56,148	56,148	87,875	75,600	34.6%
300'S	MAINTENANCE	8,629	12,450	12,450	12,250	11,000	-11.6%
400'S	SERVICES	183,264	117,118	177,118	173,019	201,686	72.2%
700'S	NON-CAPITAL (SUPPLIES)	730	-	-	3,370	5,947	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	19,307	11,069	11,069	11,963	14,451	30.6%
	TOTAL EXPENDITURES	599,672	671,322	731,322	733,425	775,823	15.6%

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 limited civil jurisdiction, processing between 6,000 - 8,000 cases annually.

The primary purpose of the Municipal Court is to interpret laws and administer 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. Additionally, the Court aims to effectively and efficiently generate and process all cases filed.

The Court Technology/Security Fund, a special revenue fund, provides funding for court technology and security projects.

MUNICIPAL COURT	
CRIMINAL JURISDICTION	Exclusive criminal jurisdiction over Class C misdemeanor cases arising out of the: • Penal Code • Education Code • Transportation Code • Health & Safety Code • City Code of ordinances and that occur within the territorial limits of the city
LIMITED CIVIL JURISDICTION	• Bond forfeitures • Stolen property hearings • Dangerous dog hearings • Junked motor vehicle hearings • Nuisance abatement hearings • Cruelly treated animal hearings
COMMUNITY OUTREACH	
• Educate citizens on topics such as traffic safety, drug trends, 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 and the City of Brenham.	
COMMUNITY SERVICE PROGRAM	
• Established in 2000 to provide options for defendants to complete community service in lieu of paying fines and fees. • 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

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
• Implement Electronic Warrant Imaging System with Washington County Communications;	GC2
• Conduct performance measures in areas such as access and fairness, clearance rates, time to disposition, trial date certainty, cost per case, and effective use of jurors; 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

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
COURT ADMINISTRATOR	1.00	1.00
COURT CLERK II	1.00	1.00
COURT CLERK I	1.00	1.00
COURT CLERK ASSISTANT	1.00	1.00
PART-TIME MUNICIPAL COURT CLERK	-	0.50
TOTAL MUNICIPAL COURT	4.00	4.50

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	330,686	345,052	345,052	356,048
200'S SUPPLIES	10,794	11,100	11,100	12,900
300'S MAINTENANCE	636	150	150	150
400'S SERVICES	46,913	68,250	68,250	65,714
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	10,880	7,570	7,570	6,449
TOTAL EXPENDITURES	\$ 399,909	\$ 432,122	\$ 432,122	\$ 441,261

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 155 MUNICIPAL COURT
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-155-101.00	SALARIES & WAGES	238,247	237,614	237,614	243,833	263,846	11.0%
5-155-102.00	OVERTIME PAY	27	-	-	-	-	
5-155-103.00	OASDI/MEDICARE	17,926	18,664	18,664	18,775	20,432	9.5%
5-155-103.02	MATCHING RETIREMENT	30,915	42,891	42,891	31,510	33,719	-21.4%
5-155-105.00	LONGEVITY PAY	2,133	1,860	1,860	1,444	1,440	-22.6%
5-155-105.01	EDUCATION/MISCELLANEOUS	3,911	4,500	4,500	2,151	1,800	-60.0%
5-155-105.03	STANDBY	-	-	-	-	-	
5-155-106.00	MEDICAL INSURANCE	36,122	38,322	38,322	38,322	33,472	-12.7%
5-155-106.01	LIFE INSURANCE	665	381	381	381	605	58.8%
5-155-106.02	LONG TERM DISABILITY	368	510	510	510	405	-20.6%
5-155-107.00	WORKERS' COMPENSATION	322	310	310	323	329	6.1%
5-155-118.00	ACCRUED COMP TIME	50	-	-	-	-	
5-155-202.00	FUEL	-	-	-	-	-	
5-155-204.00	POSTAGE & FREIGHT	4,986	4,700	4,700	5,500	5,000	6.4%
5-155-205.00	OFFICE SUPPLIES	1,118	2,000	2,000	1,800	2,000	0.0%
5-155-206.00	EMPLOYEE RELATIONS	-	500	500	200	500	0.0%
5-155-207.00	REPRODUCTION & PRINTING	3,065	2,500	2,500	4,000	4,000	60.0%
5-155-208.00	CLOTHING/PERS PROTECTIVE EQUIP	108	250	250	250	250	0.0%
5-155-209.00	EDUCATIONAL	-	250	250	250	250	0.0%
5-155-211.00	CLEANING AND JANITORIAL	316	200	200	200	200	0.0%
5-155-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,059	-	-	221	-	
5-155-213.00	COMMUNICATIONS EQUIPMENT	119	650	650	650	650	0.0%
5-155-250.00	OTHER SUPPLIES	23	50	50	23	50	0.0%
5-155-303.00	VEHICLES/LARGE EQUIPMENT	636	150	150	700	150	0.0%
5-155-312.00	BUILDING MAINTENANCE	-	-	-	-	-	
5-155-403.00	TELEPHONE	604	650	650	650	604	-7.1%
5-155-419.00	LEGAL FEES	26,260	42,000	42,000	32,000	42,000	0.0%
5-155-424.00	SERVICE CONTRACTS	19,969	25,500	25,500	25,000	23,010	-9.8%
5-155-450.00	OTHER SERVICES	80	100	100	100	100	0.0%
5-155-901.00	LIAB/CASUALTY INSURANCE	302	320	320	347	399	24.7%
5-155-908.00	SEMINARS/MEMBERSHIP/TRAVE	8,323	5,000	5,000	5,000	3,800	-24.0%
5-155-908.10	MILEAGE	2,307	2,100	2,100	875	2,100	0.0%
5-155-950.00	OTHER SUNDRY	(52)	150	150	100	150	0.0%
TOTAL EXPENDITURES		399,909	432,122	432,122	415,115	441,261	2.1%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	330,686	345,052	345,052	337,249	356,048	3.2%
200'S	SUPPLIES	10,794	11,100	11,100	13,094	12,900	16.2%
300'S	MAINTENANCE	636	150	150	700	150	0.0%
400'S	SERVICES	46,913	68,250	68,250	57,750	65,714	-3.7%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	10,880	7,570	7,570	6,322	6,449	-14.8%
TOTAL EXPENDITURES		399,909	432,122	432,122	415,115	441,261	2.1%

The General Government Services Department provides managerial oversight for Maintenance (Dept 131), Streets (Dept 141), Parks & Recreation (Dept 144), Aquatic Center (Dept 149), Sanitation (Fund 106) and Drainage (Fund 107). This department is responsible for making sure all service requests are addressed in a timely manner and that each department operates efficiently and effectively.

General Government Services maintains and monitors work order systems for Maintenance, Streets, and Parks & Recreation departments ensuring timely responses. Additionally, the department also outlines the expectations for future planning in areas such as street and drainage projects, the Parks Master Plan, and facility and fleet needs for the City of Brenham.

MANAGERIAL OVERSIGHT	
FUND 101	
MAINTENANCE DEPT 131	• Facility maintenance program • Vehicle maintenance program
STREETS DEPT 141	• Street maintenance • Street reconstruction
PARKS & RECREATION DEPT 144	• Parks maintenance program • Recreation program • Sports tourism program
AQUATIC CENTER DEPT 149	• Pool facilities • Recreation and safety programs • Park Central
FUND 106	
SANITATION	• Residential collection • Commercial collection <i>As of 2020, the City of Brenham outsources residential and commercial garbage pickup to Brazos Valley Recycling (BVR).</i>
FUND 107	
DRAINAGE	• Drainage improvement projects • Funded by drainage fees and grant revenue

Goals and Objectives

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

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
ASSISTANT CITY MANAGER	-	1.00
DIRECTOR OF PUBLIC WORKS	1.00	1.00
PURCHASING AND CENTRAL FLEET SUPERVISOR*	0.50	0.50
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00
PART-TIME DIRECTOR OF ENGINEERING	-	0.50
TOTAL PUBLIC WORKS	2.50	4.00

*Position is split 50/50 w/ Purchasing

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	306,197	310,574	310,574	566,438
200'S SUPPLIES	1,336	1,380	1,380	1,450
300'S MAINTENANCE	-	-	-	-
400'S SERVICES	13,297	16,180	16,180	17,190
700'S NON-CAPITAL (SUPPLIES)	-	-	-	-
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	722	1,600	1,600	5,150
TOTAL EXPENDITURES	\$ 321,553	\$ 329,734	\$ 329,734	\$ 590,228

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 167 GENERAL GOVERNMENT SERVICES
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-167-101.00	SALARIES & WAGES	214,371	220,479	220,479	277,617	418,102	89.6%
5-167-103.00	OASDI/MEDICARE	16,461	17,486	17,486	21,484	33,041	89.0%
5-167-103.02	MATCHING RETIREMENT	38,713	40,184	40,184	41,923	61,710	53.6%
5-167-105.00	LONGEVITY PAY	2,532	1,320	1,320	1,759	1,800	36.4%
5-167-105.01	EDUCATION/MISCELLANEOUS	6,017	6,780	6,780	5,901	12,000	77.0%
5-167-106.00	MEDICAL INSURANCE	26,422	23,199	23,199	23,199	37,306	60.8%
5-167-106.01	LIFE INSURANCE	818	357	357	357	1,107	210.1%
5-167-106.02	LONG TERM DISABILITY	455	478	478	478	741	55.0%
5-167-107.00	WORKERS' COMPENSATION	283	291	291	386	631	116.8%
5-167-118.00	ACCRUED COMP TIME	125	-	-	-	-	
5-167-202.00	FUEL	-	50	50	-	-	-100.0%
5-167-204.00	POSTAGE & FREIGHT	143	130	130	150	150	15.4%
5-167-205.00	OFFICE SUPPLIES	198	200	200	150	200	0.0%
5-167-206.00	EMPLOYEE RELATIONS	212	250	250	250	250	0.0%
5-167-207.00	REPRODUCTION & PRINTING	266	100	100	350	300	200.0%
5-167-208.00	CLOTHING/PERS PROTECTIVE EQUIP	370	450	450	400	450	0.0%
5-167-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	-	-	
5-167-213.00	COMMUNICATIONS EQUIPMENT	-	100	100	100	100	0.0%
5-167-250.00	OTHER SUPPLIES	148	100	100	-	-	-100.0%
5-167-402.00	AUDITS/CONSULTANTS FEES	-	2,500	2,500	2,700	2,500	0.0%
5-167-409.00	ADVERTISEMENTS/LEGAL NOTICES	539	500	500	544	550	10.0%
5-167-424.00	SERVICE CONTRACTS	12,759	13,080	13,080	14,500	14,140	8.1%
5-167-450.00	OTHER SERVICES	-	100	100	-	-	-100.0%
5-167-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVE	504	1,500	1,500	1,000	5,000	233.3%
5-167-908.10	MILEAGE	218	100	100	166	150	50.0%
TOTAL EXPENDITURES		321,553	329,734	329,734	393,414	590,228	79.0%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	306,197	310,574	310,574	373,104	566,438	82.4%
200'S	SUPPLIES	1,336	1,380	1,380	1,400	1,450	5.1%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	13,297	16,180	16,180	17,744	17,190	6.2%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	722	1,600	1,600	1,166	5,150	221.9%
TOTAL EXPENDITURES		321,553	329,734	329,734	393,414	590,228	79.0%

The Information Technology (IT) Department is responsible for managing and maintaining computers, servers, the telephone system, surveillance cameras, fiber optic, copper, and wireless networks. IT maintains several enterprise-wide applications, including email, Incode, Zuercher, Laserfiche, TLETS, and file and printer sharing.

The department ensures network connectivity across more than 30 buildings, handling installation, configuration, and maintenance of network switches, routers, and firewalls. IT also provides helpdesk support for approximately 250 users, focusing on maintaining network-wide security while meeting user needs and keeping systems cost effective.

SUPPORT	
<u>SUPPORT DESK</u> - Provide technology assistance to employees during business hours. Respond to hardware and software failures. Assist with several general use software applications. <u>AFTER HOURS</u> - Administrators provide after-hours emergency assistance. <u>OUTAGES</u> - 24/7 response to significant system outages or issues.	
INFRASTRUCTURE	
COMPUTER	- Servers - Storage - Update - Backup
NETWORK	- Hardware - Telecom - Cabling - Wireless - Cameras - Phone systems - Coordinate network changes w/outside agencies
OPERATIONS	
LIFECYCLE	- Track computer hardware age, maintain replacement schedule, and purchase and install replacement hardware annually. - Provide budgetary information to all departments regarding their specific equipment replacements and for departments looking to add equipment.
SOFTWARE	- Install operating system upgrades and distribute new versions of software. - Plan and implement new software for departments, as requested. - Adding and removing user accounts, modifying access permissions, etc. - Manage hosted software, such as spam filter, email archiving and Office 365. - Manage and renew support and maintenance contracts for core software.
SECURITY	- Distribute information about best cybersecurity practices. - Maintain centrally managed antivirus software on all windows devices and require regular definition updates.
MONITOR	- Hardware - Backups - Phone system - Network outages & capacity alarms - Threats –Antivirus system –Intrusion prevention system –Web filter for symptoms of malware –Other security threats
DOCUMENT	- Maintain documentation of significant or proprietary information, processes, checklists, and policies. - Track all support incidents & configuration changes. - Maintain detailed topology diagrams, maps, spreadsheets - Produce and maintain instructional documents for end users. - Maintain up-to-date list of PCs, network equipment, servers, cameras, etc.

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
• Obtain personnel needed to meet the technology demands of the City;	GC1
• Improve cybersecurity posture for the City of Brenham;	GC1
• Maintain and improve technology infrastructure for all City operations.	GC1

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT	
	FY 23-24	FY 24-25
IT MANAGER	1.00	1.00
IT INFRASTRUCTURE ADMINISTRATOR	1.00	1.00
IT SYSTEMS ADMINISTRATOR II	1.00	1.00
IT SECURITY ADMINISTRATOR	1.00	1.00
IT TECHNICIAN	2.00	2.00
TOTAL INFORMATION TECHNOLOGY	6.00	6.00

Expenditures By Category

	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Adopted 2024-2025
100'S PERSONNEL	419,345	587,792	587,792	602,507
200'S SUPPLIES	18,571	56,880	56,880	47,780
300'S MAINTENANCE	190	3,000	3,000	3,000
400'S SERVICES	149,191	314,501	314,501	333,091
700'S NON-CAPITAL (SUPPLIES)	59,512	18,000	36,000	16,500
800'S CAPITAL OUTLAY	-	-	-	-
900'S SUNDRIES	2,599	11,208	11,208	13,382
TOTAL EXPENDITURES	\$ 649,408	\$ 991,381	\$ 1,009,381	\$ 1,016,260

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 172 IT
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
EXPENDITURES							
5-172-101.00	SALARIES & WAGES	288,225	399,346	399,346	382,477	416,563	4.3%
5-172-102.00	OVERTIME PAY	194	-	-	4,430	3,000	
5-172-103.00	OASDI/MEDICARE	21,558	31,193	31,193	29,663	32,679	4.8%
5-172-103.02	MATCHING RETIREMENT	50,489	71,682	71,682	69,253	74,330	3.7%
5-172-105.00	LONGEVITY PAY	2,033	1,620	1,620	1,500	1,620	0.0%
5-172-105.01	EDUCATION/MISCELLANEOUS	6,017	6,780	6,780	5,901	6,000	-11.5%
5-172-106.00	MEDICAL INSURANCE	48,161	74,293	74,293	74,293	64,705	-12.9%
5-172-106.01	LIFE INSURANCE	1,074	636	636	636	1,323	108.0%
5-172-106.02	LONG TERM DISABILITY	588	852	852	852	887	4.1%
5-172-107.00	WORKERS' COMPENSATION	1,006	1,390	1,390	1,331	1,400	0.7%
5-172-116.00	SALARIES/WAGES CONTINGENCY		-	-	-	-	
5-172-202.00	FUEL	622	600	600	483	500	-16.7%
5-172-203.00	TOOLS/SMALL EQUIPMENT	64	100	100	100	100	0.0%
5-172-204.00	POSTAGE & FREIGHT	25	50	50	137	50	0.0%
5-172-205.00	OFFICE SUPPLIES	58	100	100	100	100	0.0%
5-172-206.00	EMPLOYEE RELATIONS	509	740	740	740	740	0.0%
5-172-207.00	REPRODUCTION & PRINTING	415	200	200	159	200	0.0%
5-172-208.00	CLOTHING/PERS PROTECTIVE EQUIP	710	1,500	1,500	1,500	1,500	0.0%
5-172-209.00	EDUCATIONAL		125	125	-	125	0.0%
5-172-211.00	CLEANING & JANITORIAL	72	65	65	65	65	0.0%
5-172-212.00	COMPUTER EQUIPMENT & SUPPLIES	15,169	52,200	52,200	42,432	43,500	-16.7%
5-172-213.00	COMMUNICATIONS EQUIPMENT	17	-	-	-	-	
5-172-213.10	NETWORK TECH EQUIPMENT		-	-	-	-	
5-172-250.00	OTHER SUPPLIES	910	1,200	1,200	401	900	-25.0%
5-172-301.00	UTILITY LINES	19	2,500	2,500	4,000	2,500	0.0%
5-172-303.00	VEHICLES/LARGE EQUIPMENT	171	500	500	500	500	0.0%
5-172-312.00	BUILDINGS/APPLIANCES		-	-	1,115	-	
5-172-402.80	SPECIAL SERVICES	(540)	5,000	5,000	5,000	7,650	53.0%
5-172-403.00	TELEPHONE	22,255	22,296	22,296	19,610	22,536	1.1%
5-172-424.00	SERVICE CONTRACTS	127,461	287,190	287,190	201,553	302,890	5.5%
5-172-450.00	OTHER SERVICES	15	15	15	15	15	0.0%
5-172-712.00	OFFICE FURNITURE/EQUIPMENT	35,392	18,000	18,000	18,000	16,500	-8.3%
5-172-714.00	RADIO/RADAR/CAMERAS	24,121	-	18,000	17,663	-	
5-172-901.00	LIAB/CASUALTY INSURANCE	715	758	758	811	932	23.0%
5-172-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,703	10,000	10,000	10,000	11,200	12.0%
5-172-908.10	MILEAGE	181	450	450	1,278	1,250	177.8%
	TOTAL EXPENDITURES	649,408	991,381	1,009,381	895,998	1,016,260	2.5%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	419,345	587,792	587,792	570,336	602,507	2.5%
200'S	SUPPLIES	18,571	56,880	56,880	46,117	47,780	-16.0%
300'S	MAINTENANCE	190	3,000	3,000	5,615	3,000	0.0%
400'S	SERVICES	149,191	314,501	314,501	226,178	333,091	5.9%
700'S	NON-CAPITAL (SUPPLIES)	59,512	18,000	36,000	35,663	16,500	-8.3%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	2,599	11,208	11,208	12,089	13,382	19.4%
	TOTAL EXPENDITURES	649,408	991,381	1,009,381	895,998	1,016,260	2.5%



GENERAL FUND SUB-FUNDS

There are six (6) General Fund sub-funds with combined budgets of \$2,912,878.

Fund	Revenues	Transfers In	Expenditures	Net Change
215 Airport	\$ 653,510	\$ 114,933	\$ 768,443	\$ 0
225 Motorcycle/PD Equipment	3,500	0	164,330	(160,830)
226 Public Safety Training	2,750	0	5,000	(2,250)
232 Donations	115,500	0	81,000	34,500
236 Capital/Non-Routine	0	0	372,630	(372,630)
249 Tourism & Marketing	650,700	851,400	1,521,475	(19,375)
Total	\$ 1,425,960	\$ 966,333	\$ 2,912,878	\$ (520,585)

The Airport sub-fund is used to account for the Brenham Municipal Airport activities, including hangar leases, fuel sales, maintenance of the terminal building, runway, and taxiways, and TXDOT RAMP grant revenues and expenditures.

The Motorcycle/PD Equipment sub-fund is used to account for various grant revenues and related purchases of police motorcycles and other police department equipment such as vests, body armor, body worn cameras, and fleet cameras. The FY2024-25 budgeted expenditures from this fund for the hardware portion of the new Axon body worn cameras and fleet cameras are being funded from the projected FY2023-24 Above Budget Net Revenue.

The Public Safety Training sub-fund is used to account for training from Law Enforcement Officer Standards and Education (LEOSE) fund allocations from the State for the police and fire departments.

The Donations sub-fund is used to account for donations received for various City departments for specific purposes or activities. Donations are tracked to ensure they are used per donor's wishes.

The Capital/Non-Routine sub-fund is used to account for General Fund capital and large dollar non-routine purchases. The FY2024-25 budgeted expenditures from this fund for IT capital and fire alerting software are being funded from the projected FY2023-24 Above Budget Net Revenue.

The Tourism & Marketing sub-fund includes expenditures related to the Barnhill Conference Center at Historic Simon Theatre, other tourism and marketing events, and advertising geared towards increasing tourism. These expenditures are funded by the hotel occupancy tax and revenue from Barnhill Center events.

CITY OF BRENHAM
FUND 215 - AIRPORT
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From Prior Yr
BEGINNING FUND BALANCE		-	24,818	24,818	24,818	0	

REVENUES							
4-521.10	GRANT REVENUE-AIRPORT	48,192	50,000	100,000	100,000	100,000	0.0%
4-529.00	AIRPORT REVENUES-LEASES	99,808	105,000	105,000	105,000	105,000	0.0%
4-529.20	JET A FUEL SALES	9,560	231,000	231,000	197,000	322,000	39.4%
4-529.21	AVGAS FUEL SALES	-	79,200	114,000	91,230	125,010	9.7%
4-529.40	FUEL FLOWAGE FEES	-	-	-	1,500	1,500	
TOTAL REVENUES		157,560	465,200	550,000	494,730	653,510	18.8%

EXPENDITURES							
5-148-101.00	SALARIES & WAGES	72,017	131,755	131,755	118,549	145,797	10.7%
5-148-102.00	OVERTIME PAY	107	-	-	5,146	-	
5-148-103.00	OASDI/MEDICARE	5,877	10,079	10,079	9,462	11,163	10.8%
5-148-103.02	MATCHING RETIREMENT	12,209	23,162	23,162	9,436	12,075	-47.9%
5-148-105.00	LONGEVITY PAY	65	-	-	40	120	
5-148-105.01	EDUCATION/MISCELLANEOUS	7,099	9,900	9,900	-	-	-100.0%
5-148-106.00	MEDICAL INSURANCE	6,534	22,523	22,523	18,061	6,609	-70.7%
5-148-106.01	LIFE INSURANCE	224	206	206	206	217	5.3%
5-148-106.02	LONG TERM DISABILITY	124	275	275	275	145	-47.3%
5-148-107.00	WORKERS COMPENSATION	897	645	645	1,220	1,602	148.4%
5-148-202.00	FUEL	2,828	-	-	1,000	2,500	
5-148-203.00	TOOLS/SMALL EQUIPMENT	469	1,000	1,000	900	1,000	0.0%
5-148-204.00	POSTAGE	3	50	50	-	50	0.0%
5-148-205.00	OFFICE SUPPLIES	-	240	240	400	240	0.0%
5-148-206.00	EMPLOYEE RELATIONS	20	-	-	-	-	
5-148-207.00	REPRODUCTION & PRINTING	-	-	-	-	1,740	
5-148-208.00	CLOTHING/PERS PROTECTIVE EQUIP	370	550	550	650	710	29.1%
5-148-209.00	EDUCATIONAL	-	700	700	-	641	-8.4%
5-148-210.00	BOTANICAL & AGRICULTURAL	-	6,000	6,000	6,000	6,000	0.0%
5-148-211.00	CLEANING AND JANITORIAL	489	200	200	200	200	0.0%
5-148-212.00	COMPUTER EQUIPMENT & SUPPLIES	102	150	150	-	-	-100.0%
5-148-216.40	RESALE FUEL-JET A	-	143,500	143,500	137,836	224,000	56.1%
5-148-216.41	RESALE FUEL-AVGAS	-	65,700	94,600	84,976	104,760	10.7%
5-148-221.00	SAFETY/FIRST AID SUPPLIES	-	35	35	-	35	0.0%
5-148-250.00	OTHER SUPPLIES	3,538	2,350	2,350	4,800	4,800	104.3%
5-148-303.00	VEHICLES/LARGE EQUIPMENT	330	750	750	3,208	2,500	233.3%
5-148-304.00	MACHINERY/EQUIPMENT	257	1,050	1,050	250	1,050	0.0%
5-148-306.00	OUTDOOR/STREET LIGHTING	371	-	-	400	-	
5-148-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	
5-148-310.00	LAND/GROUNDS	5,600	-	-	-	-	
5-148-312.00	BUILDINGS/APPLIANCES	2,310	3,000	3,000	3,000	1,200	-60.0%
5-148-350.00	OTHER MAINTENANCE	-	5,000	5,000	5,000	5,000	0.0%
5-148-350.48	FUEL FARM MAINTENANCE	-	-	-	-	-	
5-148-401.00	ELECTRICAL	17,285	13,989	13,989	9,458	9,560	-31.7%
5-148-402.00	AUDITS/CONSULTANTS FEES	450	-	-	-	-	
5-148-403.00	TELEPHONE	680	900	900	900	900	0.0%

CITY OF BRENHAM
FUND 215 - AIRPORT
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From Prior Yr
5-148-404.00	GAS	-	2,500	2,500	-	-	-100.0%
5-148-405.00	WATER	4,392	3,600	3,600	5,918	6,000	66.7%
5-148-408.10	RENTALS/LEASES-FLEET	50	16,800	-	-	16,950	
5-148-409.00	ADVERTISEMENTS/LEGAL NOTICES	663	-	-	-	-	
5-148-415.00	JANITORIAL SERVICES	2,455	3,010	3,010	3,000	3,010	0.0%
5-148-424.00	SERVICE CONTRACTS	6,777	51,318	51,318	50,000	42,918	-16.4%
5-148-450.00	OTHER SERVICES	492	600	600	18,000	600	0.0%
5-148-712.00	OFFICE FURNITURE/EQUIPMENT	3,248	10,000	10,000	10,000	6,000	-40.0%
5-148-715.00	OTHER CAPITAL	-	-	-	-	-	
5-148-901.00	LIAB/CASUALTY INSURANCE	11,847	12,558	12,558	12,836	14,761	17.5%
5-148-906.00	INVENTORY ADJUSTMENTS	-	-	-	-	-	
5-148-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,367	5,100	5,100	4,000	5,230	2.5%
5-148-908.10	MILEAGE	292	300	300	200	300	0.0%
5-148-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	600	750	750	750	750	0.0%
5-148-924.00	CONTINGENCY-RAMP GRANT EXP	87,779	100,000	127,800	127,800	111,000	-13.1%
5-148-950.00	OTHER SUNDRY	2,480	3,000	3,000	2,600	16,310	443.7%
	TOTAL EXPENDITURES	264,698	653,245	693,145	656,477	768,443	10.9%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	105,152	198,545	198,545	162,395	177,728	-10.5%
200'S	SUPPLIES	7,821	220,475	249,375	236,762	346,676	39.0%
300'S	MAINTENANCE	8,868	9,800	9,800	11,858	9,750	-0.5%
400'S	SERVICES	33,244	92,717	75,917	87,276	79,938	5.3%
700'S	NON-CAPITAL (SUPPLIES)	3,248	10,000	10,000	10,000	6,000	-40.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	106,364	121,708	149,508	148,186	148,351	-0.8%
	TOTAL EXPENDITURES	264,698	653,245	693,145	656,477	768,443	10.9%

TRANSFERS							
6-000-601.00	INTERFUND TRNSF FR GENERAL FD	131,956	188,045	118,327	136,929	114,933	-2.9%
CHANGE IN FUND BALANCE		24,818	-	(24,818)	(24,818)	-	
ENDING FUND BALANCE		24,818	24,818	0	0	0	

CITY OF BRENHAM
FUND 225-MOTORCYCLE/PD EQUIPMENT FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		-	-	-	-	160,830	
REVENUES							
4-521.00	GRANT REVENUES	123,665	-	-	56,302	3,500	
TOTAL OPERATING AND NON-OPERATING REVENUES		123,665	-	-	56,302	3,500	
EXPENDITURES							
5-100-208.00	CLOTHING/PERS PROTECTIVE EQUIP	55,016	-	-	3,500	3,500	
5-100-715.00	OTHER CAPITAL	-	-	-	52,802	-	
5-100-815.00	OTHER CAPITAL	65,499	-	-	-	160,830	
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVEL	3,150	-	-	-	-	
TOTAL EXPENDITURES		123,665	-	-	56,302	164,330	
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	160,830	160,830	-	
CHANGE IN FUND BALANCE		-	-	160,830	160,830	(160,830)	
ENDING FUND BALANCE		-	-	160,830	160,830	-	

CITY OF BRENHAM
FUND 226-PUBLIC SAFETY TRAINING FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		13,627	15,794	15,794	15,794	16,525	
REVENUES							
4-521.00	GRANT REVENUES	2,167	-	-	5,631	2,750	
TOTAL OPERATING AND NON-OPERATING REVENUES		2,167	-	-	5,631	2,750	
EXPENDITURES							
5-100-450.00	OTHER SERVICES	-	-	-	-	-	
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	-	-	-	4,900	5,000	
5-100-908.20	CONTINUING EDUCATION	-	-	-	-	-	
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		-	-	-	4,900	5,000	
CHANGE IN FUND BALANCE		2,167	-	-	731	(2,250)	
ENDING FUND BALANCE		15,794	15,794	15,794	16,525	14,275	-9.6%

CITY OF BRENHAM
FUND 232-DONATIONS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		377,582	424,012	424,012	424,012	375,554	

REVENUES							
4-529.24	DONATIONS-SIMON/BARNHILL IMPRV	22,720	-	-	-	20,000	
4-529.25	DONATIONS-DOWNTOWN IMPRVMTS	1,089	6,000	6,000	717	1,000	-83.3%
4-529.26	DONATIONS-SIP/SWIRL	52,032	48,000	48,000	48,690	48,000	0.0%
4-529.44	DONATIONS-PARKS DEPARTMENT	-	500	500	7,500	500	0.0%
4-529.46	DONATIONS/LIBRARY	26,866	20,000	20,000	13,630	15,000	-25.0%
4-529.97	DONATIONS-FIRE DEPARTMENT	250	500	500	-	500	0.0%
4-529.98	DONATIONS-POLICE DEPARTMENT	5,230	500	500	-	500	0.0%
4-529.99	DONATIONS-ANIMAL SHELTER	38,888	25,000	25,000	31,659	30,000	20.0%
4-533.00	GRANT REVENUES	3,000	-	-	-	-	
4-536.50	OPIOID SETTLEMENT PROCEEDS	17,187	-	-	3,344	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		167,262	100,500	100,500	105,540	115,500	14.9%

EXPENDITURES							
5-100-205.54	OFFICE SUPPLIES-ANIMAL	-	750	750	-	500	-33.3%
5-100-212.46	COMPUTER SUPPLIES-LIBRARY	-	-	-	500	500	
5-100-214.00	LIBRARY READING PROGRAMS	2,986	1,500	1,500	1,400	1,500	0.0%
5-100-223.54	SMALL APPLIANCES-ANIMAL SHEL	935	-	-	-	-	
5-100-224.00	LIBRARY CIRCULATION ITEMS	900	-	-	-	-	
5-100-250.01	OTHER SUPPLIES - PARKS	-	500	500	-	500	0.0%
5-100-250.02	OTHER SUPPLIES - FIRE	823	500	500	-	-	-100.0%
5-100-250.03	OTHER SUPPLIES - POLICE	-	2,000	2,000	1,000	-	-100.0%
5-100-250.04	OTHER SUPPLIES - ANIMAL SHELTE	1,450	2,000	2,000	312	2,000	0.0%
5-100-250.06	OTHER SUPPLIES-AQUATICS	-	-	-	1,489	1,000	
5-100-250.46	OTHER SUPPLIES-LIBRARY	555	500	500	1,351	1,000	100.0%
5-100-450.44	OTHER SERVICES-PARKS	3,809	-	-	-	-	
5-100-450.46	OTHER SERVICES-LIBRARY	10,521	-	-	-	-	
5-100-450.54	OTHER SERVICES-ANIMAL SERVICES	15,233	-	-	16,000	16,000	
5-100-702.54	BUILDINGS/BLDG IMPROV-A SHELTE	4,906	-	-	-	-	
5-100-712.54	OFFICE FURN/EQUIP-A SHELTER	3,827	-	-	-	-	
5-100-714.54	RADIOS/RADAR/VID CAM-A SHELTER	5,573	-	-	9,227	-	
5-100-715.44	OTHER CAPITAL-PARKS	-	-	-	8,808	-	
5-100-715.54	OTHER CAPITAL-ANIMAL SHELTER	2,250	-	-	7,615	-	
5-100-715.55	OTHER CAPITAL-AQUATICS	-	-	-	1,296	-	
5-100-959.00	MAIN ST INCENTIVE GRANT AWARDS	47,500	-	-	15,000	21,000	
5-100-959.10	DOWNTOWN IMPROVEMENTS	31,564	55,000	55,000	32,000	32,000	-41.8%
5-100-959.20	BARNHILL CENTER SPECIAL EVENTS	-	-	-	5,000	5,000	
TOTAL EXPENDITURES		132,832	62,750	62,750	100,998	81,000	29.1%

TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	60,000	60,000	-	
6-000-602.60	INTERFUND TRNSF-BCPF	(12,000)	-	-	(7,000)	-	
TOTAL TRANSFER		(12,000)	-	60,000	53,000	-	

CHANGE IN FUND BALANCE	46,430	37,750	(22,250)	(48,458)	34,500	-8.6%
ENDING FUND BALANCE	424,012	461,762	401,762	375,554	410,054	-11.2%

CITY OF BRENHAM
FUND 236-CAPITAL/NON-ROUTINE FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		393,949	105,857	105,857	105,857	1,055,857	

EXPENDITURES							
5-100-702.31	BUILDINGS-MAINTENANCE	6,590	-	-	-	-	
5-100-702.51	BUILDINGS-POLICE	19,500	-	-	-	-	
5-100-702.52	BUILDINGS/BLDG IMPROV-FIRE	9,500	-	-	-	-	
5-100-802.51	BUILDINGS/BLDG IMPROV-POLICE	252,502	-	-	-	-	
5-100-810.51	MACHINERY/EQUIPMENT-MAINT	-	66,263	66,263	-	-	-100.0%
5-100-812.72	OFFICE FURN/EQUIP-IT DEPT	-	-	-	-	200,000	
5-100-815.00	OTHER CAPITAL-FIRE	-	-	-	-	172,630	
5-100-815.51	OTHER CAPITAL-POLICE	-	-	-	-	-	
TOTAL EXPENDITURES		288,092	66,263	66,263	-	372,630	462.4%

TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	950,000	950,000	-	
6-000-623.20	INTERFUND TRNSF-DONATIONS FD	-	-	-	-	-	
6-000-625.00	INTERFUND TRNSF-BCDC	-	-	-	-	-	
TOTAL TRANSFERS		-	-	950,000	950,000	-	

CHANGE IN FUND BALANCE	(288,092)	(66,263)	883,737	950,000	(372,630)	462.4%
ENDING FUND BALANCE	105,857	39,594	989,594	1,055,857	683,227	1625.6%

CITY OF BRENHAM
FUND 249 - TOURISM & MARKETING
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		114,661	(144,589)	(144,589)	(144,589)	(145,003)	

REVENUES							
4-518.00	RENTAL INCOME-BULLOCK BALLROOM	44,961	45,000	45,000	45,000	45,000	0.0%
4-518.10	RENTAL INCOME-THEATER	11,050	25,000	25,000	23,000	25,000	0.0%
4-518.20	RENTAL INCOME-MORRISS HALL	11,120	23,000	23,000	20,000	25,000	8.7%
4-518.30	RENTAL INCOME-MEETING RM#1	4,740	-	-	10,000	12,000	
4-518.40	RENTAL INCOME-MEETING RM #2	4,876	10,000	10,000	12,000	12,000	20.0%
4-518.50	RENTAL INCOME-ALAMO ALLEY	-	-	-	500	1,000	
4-519.00	CULTURAL ARTS REVENUE	377,075	460,000	425,000	387,000	400,000	-13.0%
4-519.10	TOURISM EVENTS REVENUE				125,000	5,000	
4-519.20	BARNHILL CENTER EVENT REVENUE				26,000	36,000	
4-520.00	UNDRWRITNG/SPONS/MEMBRSHS REV	-	50,000	50,000	-	20,000	-60.0%
4-522.00	ADV REVENUE-VISITORS GUIDE	9,040	40,000	40,000	30,915	31,000	-22.5%
4-522.10	ADV REVENUE-CO-OP ADS	-	-	-	-	-	
4-529.20	DONATIONS	20,200	-	-	-	-	
4-531.00	VISITOR CENTER ITEM SALES	8,054	1,500	1,500	1,100	1,300	-13.3%
4-590.00	MISCELLANEOUS REVENUES	519	-	-	1,600	2,000	
4-710.00	INTEREST EARNED	-	-	-	-	-	
4-740.10	CONCESSION REVENUE	9,516	15,000	15,000	10,000	12,000	-20.0%
4-740.15	CONCESSION REVENUE-BEER/WINE	13,855	30,000	30,000	18,200	23,400	-22.0%
TOTAL REVENUES		515,006	699,500	664,500	710,315	650,700	-7.0%

EXPENDITURES							
5-100-101.00	SALARIES & WAGES	234,287	352,699	352,699	352,395	356,234	1.0%
5-100-102.00	OVERTIME PAY	6	-	-	130	-	
5-100-103.00	OASDI/MEDICARE	17,360	27,812	27,812	27,325	27,885	0.3%
5-100-103.02	MATCHING RETIREMENT	33,865	57,580	57,580	53,105	53,423	-7.2%
5-100-105.00	LONGEVITY PAY	1,470	2,520	2,520	2,203	2,280	-9.5%
5-100-105.01	EDUCATION/MISCELLANEOUS	-	8,340	8,340	6,000	6,000	-28.1%
5-100-106.00	MEDICAL INSURANCE	34,483	49,460	49,460	49,460	41,326	-16.4%
5-100-106.01	LIFE INSURANCE	717	511	511	511	958	87.5%
5-100-106.02	LONG TERM DISABILITY	398	685	685	685	642	-6.3%
5-100-107.00	WORKERS' COMPENSATION	304	462	462	456	448	-3.0%
5-100-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-100-118.00	ACCRUED COMP TIME	(431)	-	-	-	-	
5-100-204.00	POSTAGE	3,673	5,000	5,000	4,000	4,000	-20.0%
5-100-205.00	OFFICE SUPPLIES	387	450	450	300	300	-33.3%
5-100-206.00	EMPLOYEE RELATIONS	-	300	300	250	300	0.0%
5-100-207.00	REPRODUCTION & PRINTING	8,311	8,500	8,500	8,000	8,000	-5.9%
5-100-212.00	COMPUTER EQUIPMENT & SUPPLIES	620	-	-	-	-	
5-100-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-100-216.00	RESALE ITEMS-CONCESSIONS	2,549	5,000	5,000	7,000	7,000	40.0%
5-100-216.20	RESALE ITEMS-VISITOR CENTER	2,035	2,500	2,500	1,700	1,700	-32.0%
5-100-216.30	RESALE ITEMS-BEER/WINE	11,809	18,000	18,000	14,000	18,000	0.0%
5-100-221.00	SAFETY/FIRST AID SUPPLIES	529	300	300	300	300	0.0%
5-100-250.00	OTHER SUPPLIES	7,542	10,000	10,000	6,000	3,000	-70.0%
5-100-312.00	BUILDINGS/APPLIANCES	30,523	18,500	18,500	28,000	25,000	35.1%

CITY OF BRENHAM
FUND 249 - TOURISM & MARKETING
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-100-317.00	WAYFINDING SIGNAGE MAINTENANCE	2,329	12,500	12,500	10,000	8,000	-36.0%
5-100-350.00	OTHER MAINTENANCE	969	10,000	10,000	-	-	-100.0%
5-100-401.00	ELECTRICAL	23,769	17,777	17,777	23,458	23,671	33.2%
5-100-404.00	GAS	2,306	3,000	3,000	1,697	2,000	-33.3%
5-100-405.00	WATER	1,339	1,300	1,300	1,094	1,473	13.3%
5-100-405.50	DRAINAGE CHARGE	132	132	132	132	132	0.0%
5-100-406.00	SEWER	391	450	450	244	245	-45.6%
5-100-406.50	GARBAGE	-	-	-	-	-	
5-100-408.00	RENTALS & LEASES	38,328	-	19,164	19,164	-	
5-100-409.00	ADVERTISING & PROMOTION	356,680	390,000	410,000	390,000	361,000	-7.4%
5-100-409.50	VISITOR GUIDE EXPENSE	40,047	40,000	40,000	42,000	42,000	5.0%
5-100-415.00	JANITORIAL SERVICES	6,420	8,500	8,500	3,600	3,600	-57.6%
5-100-422.00	CONTRACT LABOR	-	-	-	-	-	
5-100-424.00	SERVICE CONTRACTS	37,454	28,950	28,950	45,000	54,219	87.3%
5-100-450.00	OTHER SERVICES	7,973	33,500	33,500	8,000	10,230	-69.5%
5-100-715.00	OTHER CAPITAL	-	-	-	-	10,770	
5-100-815.00	OTHER CAPITAL	-	52,500	-	52,500	-	-100.0%
5-100-901.00	LIAB/CASUALTY INSURANCE	71	10,000	10,000	8,970	10,316	3.2%
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	20,741	18,000	18,000	19,000	17,923	-0.4%
5-100-908.10	MILEAGE	1,678	2,500	2,500	1,500	1,500	-40.0%
5-100-910.00	BOARD/CMITTEE/VLNTR RELATIONS	6,502	2,500	2,500	5,000	3,000	20.0%
5-100-915.00	OVER/SHORT DEPOSIT	790	150	150	50	100	-33.3%
5-100-949.10	CULTURAL ARTS EXPENSE	356,901	370,000	370,000	287,000	320,000	-13.5%
5-100-949.20	FACILITY RENTAL EXPENSE	11,005	12,000	12,000	12,000	12,000	0.0%
5-100-949.30	TOURISM EVENTS	-	-	-	180,000	20,000	
5-100-949.40	BARNHILL EVENTS EXPENSE				15,000	18,000	
5-100-950.00	OTHER SUNDRY	24,267	34,500	34,500	34,500	34,500	0.0%
5-100-953.00	SPONSORSHIP INCENTIVES	13,725	20,000	20,000	4,000	10,000	-50.0%
	TOTAL EXPENDITURES	1,344,256	1,636,878	1,623,542	1,725,729	1,521,475	-7.1%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL*	322,459	500,069	500,069	492,270	489,196	-2.2%
200'S	SUPPLIES	37,456	50,050	50,050	41,550	42,600	-14.9%
300'S	MAINTENANCE	33,821	41,000	41,000	38,000	33,000	-19.5%
400'S	SERVICES	514,841	523,609	562,773	534,389	498,570	-4.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	10,770	
800'S	CAPITAL OUTLAY	-	52,500	-	52,500	-	-100.0%
900'S	SUNDRIES	435,680	469,650	469,650	567,020	447,339	-4.8%
	TOTAL EXPENDITURES	1,344,256	1,636,878	1,623,542	1,725,729	1,521,475	-7.1%

TRANSFERS							
6-000-601.09	INTERFUND TRNSF-HOTEL/MOTEL	570,000	925,000	995,000	1,015,000	851,400	-8.0%
CHANGE IN FUND BALANCE		(259,250)	(12,378)	35,958	(414)	(19,375)	-56.5%
ENDING FUND BALANCE		(144,589)	(156,967)	(108,631)	(145,003)	(164,378)	-4.7%



DEBT SERVICE FUND

The Debt Service fund is used to accumulate monies and account for all payments of principal and interest and other related costs on long term general obligation debt of the City.

Revenue for payment of the FY2024-25 general debt obligations listed below is generated by the I&S portion of the ad valorem (property) tax collections. The current year I&S tax rate is \$0.1820 per \$100 valuation, which is down slightly from the previous year's rate of \$0.1882. The FY2024-25 budget includes a planned use of fund balance in compliance with the City's Debt Management Policy.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2006 Certificates of Obligation	\$ 700,000	\$ 68,956	\$ -	\$ 768,956
2012 Certificates of Obligation	100,000	21,238	-	121,238
2014 Certificates of Obligation	200,000	77,200	-	277,200
2016 Certificates of Obligation	52,112	30,821	-	82,933
2017 Certificates of Obligation	120,000	60,350	-	180,350
2019 Certificates of Obligation	65,000	35,794	-	100,794
2020 Certificates of Obligation	135,000	67,779	-	202,779
2022 Certificates of Obligation	170,000	91,965	-	261,965
2023 Certificates of Obligation	855,000	373,150	-	1,228,150
Bond Prepayment	150,000	-	-	150,000
TOTAL				\$ 3,374,365

CITY OF BRENHAM
FUND 118 - DEBT SERVICE
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From Prior Yr
BEGINNING FUND BALANCE		699,427	805,632	805,632	805,632	1,021,601	
REVENUES							
4-130.00	PENALTY AND INTEREST/TAX	20,867	15,000	15,000	21,342	10,000	-33.3%
4-183.00	TAX RECEIPTS	2,862,246	3,025,556	3,025,556	3,105,153	3,171,352	4.8%
4-513.00	INTEREST INCOME	94,863	4,441	4,441	184,471	4,313	-2.9%
TOTAL REVENUES		2,977,976	3,044,997	3,044,997	3,310,966	3,185,665	4.6%
EXPENDITURES							
SERVICES							
5-100-421.00	BOND PAYING AGENT FEES	6,179	12,000	12,000	7,500	10,000	
TOTAL SERVICES		6,179	12,000	12,000	7,500	10,000	
CAPITAL							
5-100-860.34	2006 COB D/S PRINCIPAL	635,000	665,000	665,000	665,000	700,000	5.3%
5-100-860.35	2006 COB D/S INTEREST	131,208	100,800	100,800	100,800	68,956	-31.6%
5-100-860.51	2017 CAPITAL LEASE PRIN-VEH/EQ	141,915	-	-	-	-	
5-100-860.52	2017 CAPITAL LEASE INT-VEH/EQU	6,748	-	-	-	-	
5-100-860.57	2022 NOTE PAY-PD HVAC PRINCIPAL	32,561	-	-	-	-	
5-100-860.58	2022 NOTE PAY-PD HVAC INTEREST	8,736	-	-	-	-	
5-100-860.74	2011 REF D/S PRINCIPAL	210,663	-	-	-	-	
5-100-860.75	2011 REF D/S INTEREST	6,585	-	-	-	-	
5-100-860.78	2012 COB D/S PRINCIPAL	95,000	95,000	95,000	95,000	100,000	5.3%
5-100-860.79	2012 COB D/S INTEREST	25,038	23,138	23,138	23,138	21,238	-8.2%
5-100-860.82	2014 COB D/S PRINCIPAL	190,000	195,000	195,000	195,000	200,000	2.6%
5-100-860.83	2014 COB D/S INTEREST	86,825	82,075	82,075	82,075	77,200	-5.9%
5-100-860.88	2016 COB D/S PRINCIPAL	46,529	48,390	48,390	48,390	52,112	7.7%
5-100-860.89	2016 COB D/S INTEREST	34,617	32,756	32,756	32,756	30,821	-5.9%
5-100-860.92	2017 COB D/S PRINCIPAL	115,000	115,000	115,000	115,000	120,000	4.3%
5-100-860.93	2017 COB D/S INTEREST	69,550	64,950	64,950	64,950	60,350	-7.1%
5-100-860.94	2019 COB D/S PRINCIPAL	60,000	60,000	60,000	60,000	65,000	8.3%
5-100-860.95	2019 COB D/S INTEREST	39,394	37,594	37,594	37,594	35,794	-4.8%
5-100-860.96	2020 COB D/S PRINCIPAL	125,000	130,000	130,000	130,000	135,000	3.8%
5-100-860.97	2020 COB D/S INTEREST	77,979	72,979	72,979	72,979	67,779	-7.1%
5-100-860.98	2022 COB D/S PRINCIPAL	160,000	165,000	165,000	165,000	170,000	3.0%
5-100-860.99	2022 COB D/S INTEREST	101,715	96,915	96,915	96,915	91,965	-5.1%
5-100-861.01	2023 COB D/S PRINCIPAL	425,000	695,000	695,000	695,000	855,000	23.0%
5-100-861.02	2023 COB D/S INTEREST	40,531	407,900	407,900	407,900	373,150	-8.5%
5-100-924.00	CONTINGENCY-DEBT SERVICE	-	-	-	-	150,000	
TOTAL CAPITAL		2,865,592	3,087,497	3,087,497	3,087,497	3,374,365	9.3%
TOTAL EXPENDITURES		2,871,771	3,099,497	3,099,497	3,094,997	3,384,365	9.2%
CHANGE IN FUND BALANCE		106,205	(54,500)	(54,500)	215,969	(198,700)	-264.6%
ENDING FUND BALANCE		805,632	751,132	751,132	1,021,601	822,901	9.6%



SPECIAL REVENUE FUNDS

There are six (6) special revenue funds with combined budgets, including transfers-out, of \$1,175,692.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	\$ 931,000	\$ 19,600	\$911,400	\$ 0
229 Criminal Law Enforcement	18,000	1,292	0	16,708
233 Courts Security/Technology	44,125	28,400	15,000	725
244 Water Impact Fees	187,500	0	150,000	37,500
245 Wastewater Impact Fees	62,500	0	50,000	12,500
260 Brenham Community Projects	0	0	0	0
Total	\$ 1,243,125	\$ 49,292	\$1,126,400	\$ 67,433

Hotel/Motel tax revenues collected within the City are transferred to the Tourism & Promotion Fund, a sub-fund of the General Fund, and used for the promotion of overnight stays (heads-on-beds) at local establishments. Hotel/Motel tax revenues were down in FY2023-24, and we have not budgeted a significant increase in FY2024-25.

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. The FY2024-25 Budget includes an annual recurring expense of \$1,292 for a surveillance subscription. All expenditures from this fund must be approved by City Council.

Revenues in the Courts Security/Technology Fund come from a portion of court fines and fees. Budget appropriations are restricted for security or technology purposes. The FY2024-25 Budget expenditures are for notification calls, software licenses/maintenance, and security system monitoring/maintenance.

Revenues in the Water Impact Fees Fund and the Wastewater Impact Fees Fund are collected from the assessment on new development based on the water meter connection size and are transferred to the Water Fund and the Wastewater Fund as needed to pay down debt associated with approved impact fee projects. These fees are designed to offset the additional burden placed on the public infrastructure by the new development. The Impact Fees on Water and Wastewater infrastructure were adopted by City Council on February 22, 2024, and the fees went into effect on July 1, 2024. There is a 1-year waiver for new development which has submitted a complete application for approval or received final plat approval as of July 1, 2024. Any permits issued after the 1-year grandfather period shall be assessed an impact fee. The FY2024-25 Budget revenue for the Impact Fees funds is a broad estimate since this will be the first year of fee assessment.

Revenues in the Brenham Community Projects Fund (a 501 (c) (3) non-profit organization) come from private donations that supports the City in implementing and conducting charitable and educational projects designed to expand areas of service to citizens and visitors. No revenues or expenditures are budgeted for FY2024-25.

CITY OF BRENHAM
FUND 109-HOTEL/MOTEL FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		578,725	864,948	864,948	864,948	163,988	
REVENUES							
4-160.00	HOTEL/MOTEL OCCUPANCY TAX	931,651	944,520	944,520	863,000	922,000	-2.4%
4-513.00	INTEREST INCOME	23,948	5,000	5,000	12,000	9,000	80.0%
TOTAL REVENUES		955,599	949,520	949,520	875,000	931,000	-2.0%
EXPENDITURES							
5-124-450.00	OTHER SERVICES	7,212	6,504	6,504	7,560	7,600	16.9%
5-124-802.00	BUILDINGS	-	-	475,410	475,410	-	
5-124-926.00	THLA MEMBERSHIP	10,746	12,000	12,000	10,877	12,000	0.0%
5-124-966.00	SIMON CENTER-CVB OPERATING EXP	21,418	-	7,113	7,113	-	
5-124-971.00	BRENHAM HOTEL ASSOCIATION	-	-	-	-	-	
TOTAL EXPENDITURES		39,376	18,504	501,027	500,960	19,600	5.9%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	(60,000)	(100,000)	(80,000)	(80,000)	(60,000)	-40.0%
6-000-602.49	INTERFUND TRNSF-SIMON CONF CTR	(570,000)	(925,000)	(995,000)	(995,000)	(851,400)	-8.0%
TOTAL TRANSFERS OUT		(630,000)	(1,025,000)	(1,075,000)	(1,075,000)	(911,400)	-11.1%
CHANGE IN FUND BALANCE		286,223	(93,984)	(626,507)	(700,960)	-	-100.0%
ENDING FUND BALANCE		864,948	770,964	238,441	163,988	163,988	-78.7%

CITY OF BRENHAM
FUND 229-CRIMINAL LAW ENFORCEMENT FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		62,765	80,941	80,941	80,941	125,563	
REVENUES							
4-513.00	INTEREST INCOME	3,153	350	350	4,823	3,000	757.1%
4-536.00	PROGRAM INCOME/RESTITUTION	30,037	10,000	10,000	56,356	15,000	50.0%
4-536.10	DOJ EQUITABLE SHARING	-	-	-	-	-	
TOTAL REVENUES		33,190	10,350	10,350	61,179	18,000	73.9%
EXPENDITURES							
5-100-250.00	OTHER SUPPLIES	2,504	-	-	-	-	
5-100-450.00	DRONE TRAINING	7,620	1,320	1,320	6,242	1,292	-2.1%
5-100-714.00	RADIOS/RADAR/CAMERAS	-	-	-	10,315	-	
5-100-715.00	OTHER CAPITAL	4,890	6,000	6,000	-	-	-100.0%
5-100-815.00	DRONE	-	-	-	-	-	
TOTAL EXPENDITURES		15,014	7,320	7,320	16,557	1,292	-82.3%
CHANGE IN FUND BALANCE		18,176	3,030	3,030	44,622	16,708	451.4%
ENDING FUND BALANCE		80,941	83,971	83,971	125,563	142,271	69.4%

CITY OF BRENHAM
FUND 233-COURTS SECURITY/TECHNOLOGY FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		74,252	76,401	76,401	76,401	84,074	
REVENUES							
4-410.10	FINE TIME PYMT-JUDICIAL	224	500	500	184	200	-60.0%
4-410.72	JUDICIAL FEE-CITY	230	400	400	171	175	-56.3%
4-410.73	JUVENILE CASE MGMT FEE	14,327	15,000	15,000	17,312	15,000	0.0%
4-410.75	TRUANCY PREVENTION FEE	349	500	500	221	200	-60.0%
4-414.00	TECHNOLOGY FEES	11,461	12,500	12,500	12,973	12,500	0.0%
4-415.00	SECURITY FEES	13,308	13,000	13,000	15,527	15,000	15.4%
4-416.00	LOCAL MUNICIPAL JURY	248	250	250	296	250	0.0%
4-710.00	INTEREST EARNED	2,275	800	800	800	800	0.0%
TOTAL REVENUES		42,422	42,950	42,950	47,484	44,125	2.7%
EXPENDITURES							
5-100-991.00	COURT TIME PYMT JUDICIAL EXP	644	2,100	2,100	599	2,500	19.0%
5-100-992.00	COURT CITY JUDICIAL EFFCNY EXP	2,081	750	750	3,121	2,400	220.0%
5-100-994.00	COURT TECHNOLOGY EXP	15,187	10,856	10,856	13,134	11,500	5.9%
5-100-995.00	COURT SECURITY FUND EXP	8,034	5,822	5,822	5,645	12,000	106.1%
5-100-996.00	TRUANCY PREVENTION EXPENSE	-	-	-	-	-	
TOTAL EXPENDITURES		25,946	19,528	19,528	22,499	28,400	45.4%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	(14,327)	(15,000)	(15,000)	(17,312)	(15,000)	0.0%
TOTAL TRANSFERS OUT		(14,327)	(15,000)	(15,000)	(17,312)	(15,000)	0.0%
CHANGE IN FUND BALANCE		2,149	8,422	8,422	7,673	725	-91.4%
ENDING FUND BALANCE		76,401	84,823	84,823	84,074	84,799	0.0%

CITY OF BRENHAM
FUND 244-WATER IMPACT FEES FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		-	-	-	-	-	
REVENUES							
4-625.00	IMPACT FEES-WATER	-	-	-	-	187,500	
TOTAL REVENUES		-	-	-	-	187,500	
TRANSFERS							
6-000-604.00	INTERFUND TRNSF-WATER	-	-	-	-	(150,000)	
TOTAL TRANSFERS OUT		-	-	-	-	(150,000)	
CHANGE IN FUND BALANCE		-	-	-	-	37,500	
ENDING FUND BALANCE		-	-	-	-	37,500	

CITY OF BRENHAM
 FUND 245-WASTEWATER IMPACT FEES FUND
 FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		-	-	-	-	-	
REVENUES							
4-625.00	IMPACT FEES-WASTEWATER	-	-	-	-	62,500	
TOTAL REVENUES		-	-	-	-	62,500	
TRANSFERS							
6-000-605.00	INTERFUND TRNSF-WASTEWATER	-	-	-	-	(50,000)	
TOTAL TRANSFERS OUT		-	-	-	-	(50,000)	
CHANGE IN FUND BALANCE		-	-	-	-	12,500	
ENDING FUND BALANCE		-	-	-	-	12,500	

CITY OF BRENHAM
FUND 260-BRENHAM COMMUNITY PROJECTS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		995	998	998	998	1,008	
REVENUES							
4-529.44	DONATIONS-PARKS & REC	12,000	-	-	12,000	-	
4-710.00	INTEREST EARNED	3	-	-	10	-	
TOTAL REVENUES		12,003	-	-	12,010	-	
EXPENDITURES							
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		-	-	-	-	-	
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	-	-	-	-	
6-000-602.32	INTERFUND TRNSF-DONATIONS	(12,000)	-	-	(7,000)	-	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	-	-	-	(5,000)	-	
TOTAL TRANSFERS-OUT		(12,000)	-	-	(12,000)	-	
CHANGE IN FUND BALANCE		3	-	-	10	-	
ENDING FUND BALANCE		998	998	998	1,008	1,008	1.0%



CAPITAL PROJECT FUNDS

There are five (5) capital project funds with combined budgets of \$10,162,574.

Fund	Revenues	Transfers-In	Expenditures	Net Change
203 Airport Capital Improvement	\$ 131,250	\$ 43,750	\$ 175,000	\$ 0
234 Parks Capital Improvements	24,000	827,000	1,517,280	(666,280)
237 Streets/Drainage Improvements	60,000	118,000	668,000	(490,000)
270 Gen Govt Capital Projects	123,000	0	7,683,689	(7,560,689)
301 TIRZ No. 1	731,236	0	118,605	612,631
Total	\$ 1,069,486	\$ 988,750	\$10,162,574	\$ (8,104,338)

The Airport Capital Improvement fund is used to account for TXDOT supported funding for various airport expansion and improvement projects.

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

The Streets and Drainage Improvements fund is used to account for General Fund transfers and bond proceeds used for street reconstruction and maintenance.

The General Government Capital Projects fund is used to account for proceeds and expenditures for Bond projects, including Fire Station No. 2, which is scheduled to be complete during calendar year 2025.

The TIRZ No. 1 fund is used to account for the incremental ad valorem tax revenue (based on the increase in taxable value) within the Tax Increment Reinvestment Zone (TIRZ) No. 1. Expenditures from this fund are restricted to designated TIRZ improvement projects.

CITY OF BRENHAM
FUND 203-AIRPORT CAPITAL IMPROVEMENTS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		153	85,948	85,948	85,948	157	
REVENUES							
4-513.00	INTEREST INCOME	4	-	-	-	-	
4-521.00	GRANT REVENUES	208,315	499,500	499,500	797,982	131,250	-73.7%
TOTAL OPERATING AND NON-OPERATING REVENUES		208,319	499,500	499,500	797,982	131,250	-73.7%
EXPENDITURES							
5-100-402.00	AIRPORT MASTER PLAN	193,652	-	-	15,150	-	
5-100-801.00	AUDITS/CONSULTANT FEES	-	120,000	120,000	-	-	-100.0%
5-100-815.00	OTHER CAPITAL OUTLAY	15,539	435,000	435,000	868,623	175,000	-59.8%
TOTAL EXPENDITURES		209,191	555,000	555,000	883,773	175,000	-68.5%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	86,667	29,500	29,500	-	43,750	48.3%
TOTAL TRANSFERS-IN		86,667	29,500	29,500	-	43,750	48.3%
CHANGE IN FUND BALANCE		85,795	(26,000)	(26,000)	(85,791)	-	-100.0%
ENDING FUND BALANCE		85,948	59,948	59,948	157	157	-99.7%

CITY OF BRENHAM
FUND 234-PARKS CAPITAL IMPROVEMENTS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		252,279	1,481,468	1,481,468	1,481,468	764,252	
REVENUES							
4-521.00	GRANT REVENUES	66,400	-	-	-	-	
4-522.00	ADVERTISING REVENUE-FIREMANS PK	17,000	18,000	18,000	17,000	18,000	0.0%
4-529.96	RENTALS/DONATIONS-CAROUSE	6,521	5,000	5,000	6,000	6,000	20.0%
4-590.00	MISCELLANEOUS REVENUES	-	-	-	-	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		89,921	23,000	23,000	23,000	24,000	4.3%
AUDITS/CONSULTANT FEES							
EXPENDITURES							
5-100-716.31	PARK IMPROV-BRENHAM FAMILY PK	21,239	-	-	-	-	
5-100-716.35	AQUATIC CENTER IMPROVEMENTS	10,469	-	-	15,000	61,000	
5-100-716.40	PARK IMPROV-SKATE PARK	25,890	-	-	-	-	
5-100-716.42	FIREMAN'S PARK	9,937	41,000	41,000	48,823	-	-100.0%
5-100-716.44	HOHLT PARK	30,400	50,000	50,000	52,445	37,667	-24.7%
5-100-716.47	HM FLOWERS PARK	-	12,500	12,500	12,866	-	-100.0%
5-100-716.48	HENDERSON PARK	167,735	6,000	6,000	9,735	12,000	100.0%
5-100-716.50	OWSLEY PARK	-	27,500	27,500	21,625	-	-100.0%
5-100-716.62	PARK IMPROV-LINDA ANDERSON PK	-	27,500	27,500	29,989	21,333	-22.4%
5-100-816.31	PARK IMPROV-BRENHAM FAMILY PK	-	-	-	3,338	-	
5-100-816.35	AQUATIC CENTER IMPROVEMENTS	94,772	725,000	725,000	489,930	135,000	-81.4%
5-100-816.44	HOHLT PARK	333,845	956,000	956,000	1,085,816	160,000	-83.3%
5-100-816.47	HM FLOWERS PARK	71,880	-	-	-	-	
5-100-816.53	JACKSON ST	-	715,280	715,280	125,000	1,090,280	52.4%
TOTAL EXPENDITURES		766,167	2,560,780	2,560,780	1,894,567	1,517,280	-40.7%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-625.00	INTERFUND TRNSF-BCDC	1,905,435	1,154,780	1,154,780	1,149,351	827,000	-28.4%
6-000-626.00	INTERFUND TRNSF-COMM PROJ FD	-	-	-	5,000	-	
TOTAL TRANSFERS-IN		1,905,435	1,154,780	1,154,780	1,154,351	827,000	-28.4%
CHANGE IN FUND BALANCE		1,229,189	(1,383,000)	(1,383,000)	(717,216)	(666,280)	-51.8%
ENDING FUND BALANCE		1,481,468	98,468	98,468	764,252	97,972	-0.5%

CITY OF BRENHAM
FUND 237-STREETS/DRAINAGE CAPITAL IMPROVEMENTS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		2,196,956	2,216,871	2,216,871	2,216,871	1,616,342	
REVENUES							
4-513.50	REBATABLE ARBITRAGE EARNING	(24,314)	-	-	24,314	-	
4-642.00	DEVELOPER'S REIMBURSEMENT	-	-	-	-	-	
4-710.31	INTEREST-TEXSTAR	97,119	30,000	30,000	115,000	60,000	100.0%
TOTAL OPERATING AND NON-OPERATING REVENUES		72,805	30,000	30,000	139,314	60,000	100.0%
EXPENDITURES							
5-100-703.00	STREETS/INLETS/CURBS	8,500	-	-	750	-	
5-100-803.00	STREETS/INLETS/CURBS	2,089,017	118,000	118,000	-	118,000	0.0%
5-100-803.50	STREETS/INLET/CURB-REHAB PROJE	468,704	990,000	990,000	579,471	550,000	-44.4%
TOTAL EXPENDITURES		2,566,221	1,108,000	1,108,000	580,221	668,000	-39.7%
TRANSFERS							
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	-	-	-	(215,000)	-	
6-000-602.17	INTERFUND TRNSF-2017 CAP PROJ	513,331	-	-	-	-	
6-000-602.50	INTERFUND TRNSF-BCDC	-	118,000	118,000	-	118,000	0.0%
6-000-602.70	INTERFUND TRNSF-G GOVT CAP PRJ	2,000,000	-	59,787	55,378	-	
TOTAL TRANSFERS		2,513,331	118,000	177,787	(159,622)	118,000	0.0%
CHANGE IN FUND BALANCE		19,915	(960,000)	(900,213)	(600,529)	(490,000)	-49.0%
ENDING FUND BALANCE		2,216,871	1,256,871	1,316,658	1,616,342	1,126,342	-10.4%

CITY OF BRENHAM
FUND 270-GENERAL GOVT CAPITAL PROJECTS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		1,544,119	1,544,119	1,544,119	1,544,119	244,040	
REVENUES							
4-513.50	REBATABLE ARBITRAGE EARNING	(6,246)	-	-	6,246	-	
4-710.31	INTEREST-TEXSTAR	156,799	200,000	200,000	411,415	123,000	-38.5%
TOTAL OPERATING AND NON-OPERATING REVENUES		150,553	200,000	200,000	417,661	123,000	-38.5%
EXPENDITURES							
5-100-421.20	AUDITS/CONSULTANT FEES	203,929	-	-	-	-	
5-100-802.52	BUILDINGS-FIRE STATION #2	11,692	600,000	600,000	698,597	7,683,689	1180.6%
5-100-813.41	VEHICLES/LARGE EQUIP-STREETS	379,092	-	-	-	-	
5-100-813.52	VEHICLES/LARGE EQUIPMENT-FIRE	-	906,358	906,358	906,358	-	-100.0%
5-100-815.48	OTHER CAPITAL-AIRPORT	236,634	-	-	57,407	-	
TOTAL EXPENDITURES		831,347	1,506,358	1,506,358	1,662,362	7,683,689	410.1%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	26,000	26,000	-	-	-100.0%
6-000-602.37	INTERFUND TRNSF-STREETS& DRAIN	(2,000,000)	-	(59,787)	(55,378)	-	
6-000-683.00	OTHER SOURCES-BOND PROCEEDS	9,997,443	-	-	-	-	
TOTAL TRANSFERS		7,997,443	26,000	(33,787)	(55,378)	-	-100.0%
CHANGE IN FUND BALANCE			(1,280,358)	(1,340,145)	(1,300,079)	(7,560,689)	490.5%
ENDING FUND BALANCE		1,544,119	263,761	203,974	244,040	(7,316,649)	-2874.0%

CITY OF BRENHAM
FUND 301-TIRZ #1 FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		387,762	878,775	878,775	878,775	1,529,869	
REVENUES							
4-102.00	TAX RECEIPTS-TIRZ NO. 1	531,298	648,333	648,333	648,333	716,236	10.5%
4-513.00	INTEREST EARNED	22,453	15,000	15,000	15,000	15,000	0.0%
TOTAL OPERATING AND NON-OPERATING REVENUES		553,751	663,333	663,333	663,333	731,236	10.2%
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANT FEES	62,738	-	-	7,262	7,500	
5-100-815.00	OTHER CAPITAL	-	-	-	-	59,850	
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	-	-	-	4,977	51,255	
TOTAL EXPENDITURES		62,738	-	-	12,239	118,605	
CHANGE IN FUND BALANCE		491,013	663,333	663,333	651,094	612,631	-7.6%
ENDING FUND BALANCE		878,775	1,542,108	1,542,108	1,529,869	2,142,500	38.9%



INTERNAL SERVICE FUNDS

There are four (4) internal service funds with combined budgets of \$3,079,227. These funds benefit both the governmental and the enterprise funds.

Fund	Revenues	Expenditures	Net Change
220 Central Fleet	\$ -	\$ 9,675	\$ (9,675)
240 Vehicle & Equip Replacement	113,693	113,693	-
500 Workers' Compensation	152,824	126,859	25,965
600 Employee Benefits	2,831,081	2,829,000	2,081
Total	\$ 3,097,598	\$ 3,079,227	\$ 18,371

The Central Fleet fund was formed to centralize funding and ownership of capital assets that can be shared by multiple departments. No additional equipment is being purchased in this fund in FY2024-25. Fleet maintenance and insurance costs are budgeted in this fund.

The Vehicle and Equipment Replacement (VERF) fund was formed to stabilize budgeting for vehicles and heavy equipment. General Fund departments pay "rent" to the VERF. The rent covers the cost of financed purchases and pre-funds future replacements. The City is not anticipating any new purchases through the VERF fund in FY2024-25. Budgeted revenue and expenditures reflect the General Fund "rent" and the VERF fund payments related to existing equipment previously purchased through this fund.

The Workers' Compensation fund provides workers' compensation insurance for all City workers. Revenues reflect payments by Governmental and Enterprise fund departments for budgeted personnel. Expenditures include payment for the premium on the TML workers' compensation insurance policy.

The Employee Benefits fund provides health insurance (medical, dental, vision, accidental death and dismemberment, and life) to full time City employees. Both the City and the employees (through payroll deduction) contribute to the revenues of this fund. Expenditures include the premiums on the various health insurance policies and fees for the third-party consultant that assists in the administration of these benefits.

CITY OF BRENHAM
FUND 220-CENTRAL FLEET FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		443,344	451,734	451,734	451,734	398,575	
REVENUES							
4-518.00	RENTAL INCOME	95,691	-	-	70,351	-	
4-710.00	INTEREST EARNED	5,274	1,500	1,500	2,500	-	-100.0%
4-790.00	MISC	-	-	-	-	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		100,965	1,500	1,500	72,851	-	-100.0%
EXPENDITURES							
5-100-250.00	OTHER SUPPLIES	169	100	100	100	-	-100.0%
5-100-303.00	VEHICLES/LARGE EQUIPMENT	11,226	8,000	8,000	18,000	-	-100.0%
5-100-304.00	MACHINERY/EQUIPMENT	163	-	-	3,000	-	
5-100-450.00	OTHER SERVICES	68	400	400	75	-	-100.0%
5-100-860.11	DEBT SERVICE-INTEREST	1,013	700	700	700	-	-100.0%
5-100-860.15	DEBT SERVICE-PRINCIPAL	29,106	29,789	29,789	29,789	-	-100.0%
5-100-901.00	LIAB/CASUALTY INSURANCE	7,641	8,405	8,405	8,196	9,425	12.1%
5-110-906.00	INVENTORY ADJUSTMENTS	1,125	250	250	250	250	0.0%
TOTAL EXPENDITURES		50,511	47,644	47,644	60,110	9,675	-79.7%
TRANSFERS							
6-000-604.00	INTERFUND TRNSF-WATER	-	-	(65,900)	(65,900)	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
TOTAL TRANSFERS OUT		-	-	(65,900)	(65,900)	-	
GASB ADJUSTMENTS							
5-110-905.00	DEPRECIATION	71,170	-	-	-	-	
	CAPITAL LEASE-PRINCIPAL	(29,106)	-	-	-	-	
TOTAL GASB ADJUSTMENTS		42,064	-	-	-	-	
CHANGE IN NET POSITION		8,390	(46,144)	(112,044)	(53,159)	(9,675)	-79.0%
ENDING FUND BALANCE		451,734	405,590	339,690	398,575	388,900	-4.1%

CITY OF BRENHAM
FUND 240-VERF FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		1,082,459	984,894	984,894	984,894	875,127	
REVENUES							
4-513.41	VERF RENTAL INCOME-STREETS	58,312	58,311	58,311	58,312	52,218	-10.4%
4-518.22	VERF RENTAL INCOME-DEV SVCS	5,464	5,465	5,465	5,464	-	-100.0%
4-518.31	VERF RENTAL INCOME-MAINTENANCE	22,593	22,593	22,593	22,593	-	-100.0%
4-518.52	VERF RENTAL INCOME-FIRE	72,193	73,091	73,091	72,193	61,475	-15.9%
4-710.00	INTEREST EARNED	12,096	-	-	-	-	
4-720.00	INSURANCE PROCEEDS	-	-	-	17,426	-	
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	(8,719)	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		170,658	159,460	159,460	167,269	113,693	-28.7%
EXPENDITURES							
5-122-860.11	CAPITAL LEASE-INTEREST	247	-	-	122	-	
5-122-860.15	CAPITAL LEASE-PRINCIPAL	5,218	-	-	5,341	-	
5-131-813.00	VEHICLES/LARGE EQUIPMENT	45,866	-	-	-	-	
5-131-860.11	CAPITAL LEASE-INTEREST	1,020	-	-	504	-	
5-131-860.15	CAPITAL LEASE-PRINCIPAL	21,572	-	-	22,078	-	
5-141-860.11	CAPITAL LEASE-INTEREST	4,514	10,468	10,468	3,431	2,326	-77.8%
5-141-860.15	CAPITAL LEASE-PRINCIPAL	53,797	148,992	148,992	54,877	49,892	-66.5%
5-144-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	
5-151-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	57,650	-	
5-152-813.00	VEHICLES/LARGE EQUIPMENT	40,508	-	-	-	-	
5-152-860.11	CAPITAL LEASE-INTEREST	7,838	-	-	6,398	4,982	
5-152-860.15	CAPITAL LEASE-PRINCIPAL	64,356	-	-	65,791	56,493	
5-154-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	60,844	-	
TOTAL EXPENDITURES		244,935	159,460	159,460	277,036	113,693	-28.7%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
TOTAL TRANSFERS		-	-	-	-	-	
GASB ADJUSTMENTS							
5-110-905.00	DEPRECIATION	256,686	-	-	-	-	
	CAPITAL LEASE-INTEREST	(2,082)	-	-	-	-	
	CAPITAL LEASE-PRINCIPAL	(144,942)	-	-	-	-	
	VEHICLES/LARGE EQUIPMENT	(86,374)	-	-	-	-	
TOTAL GASB ADJUSTMENTS		23,288	-	-	-	-	
CHANGE IN NET POSITION		(97,565)	-	-	(109,767)	-	
ENDING FUND BALANCE		984,894	984,894	984,894	875,127	875,127	-11.1%

CITY OF BRENHAM
FUND 500-WORKER'S COMP FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		403,356	153,311	153,311	153,311	181,873	
REVENUES							
4-513.00	INTEREST INCOME	8,665	3,500	3,500	4,509	3,000	-14.3%
4-520.00	WORKERS' COMP RECEIPTS	142,435	160,000	160,000	143,703	149,824	-6.4%
TOTAL OPERATING AND NON-OPERATING REVENUES		151,100	163,500	163,500	148,212	152,824	-6.5%
EXPENDITURES							
5-100-450.00	OTHER SERVICES	3,792	5,000	5,000	3,000	5,000	0.0%
5-100-936.00	WORKERS' COMP PREMIUM	120,545	125,000	125,000	115,000	119,859	-4.1%
5-100-941.00	MEDICAL CLAIMS-CURRENT YR	-	-	-	-	-	
5-100-941.10	MEDICAL CLAIMS-PRIOR YEAR	158	300	300	-	-	-100.0%
5-100-941.20	MEDICAL CLAIMS-PRIOR YEARS	-	-	-	-	-	
5-100-941.60	VOLUNTEER BENEFITS	1,650	2,900	2,900	1,650	2,000	-31.0%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		126,145	133,200	133,200	119,650	126,859	-4.8%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	(214,822)	-	-	-	-	
6-000-602.00	INTERFUND TRNSF-ELECTRIC	(22,351)	-	-	-	-	
6-000-603.00	INTERFUND TRNSF-GAS	(5,515)	-	-	-	-	
6-000-604.00	INTERFUND TRNSF-WATER	(19,079)	-	-	-	-	
6-000-605.00	INTERFUND TRNSF-SEWER	(9,012)	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
6-000-607.00	INTERFUND TRNSF-DRAINAGE	(4,221)	-	-	-	-	
6-000-660.00	INTERFUND TRNSF-SELF	-	-	-	-	-	
TOTAL TRANSFERS		(275,000)	-	-	-	-	
CHANGE IN NET POSITION		(250,045)	30,300	30,300	28,562	25,965	-14.3%
ENDING FUND BALANCE		153,311	183,611	183,611	181,873	207,838	13.2%

CITY OF BRENHAM
FUND 600-EMPLOYEE BENEFITS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		-	-	-	-	340,280	
REVENUES							
4-513.00	INTEREST INCOME	-	-	575	482	400	
4-524.00	HEALTH INS PREMIUMS-CITY	-	-	2,140,570	2,140,570	2,088,181	
4-524.10	HEALTH INS PREM-EMPLOYEE	-	-	355,065	355,069	360,000	
4-524.40	VISION INSURANCE PREMIUMS-EMPL	-	-	11,800	11,801	12,000	
4-524.50	DENTAL INSURANCE PREMIUMS-EMPL	-	-	88,895	88,894	90,000	
4-524.60	FLEX/DC/HSA CONTRIBUTIONS-EMPL	-	-	132,015	132,020	130,000	
4-524.65	HSA CONTRIBUTIONS-EMPLOYEE	-	-	19,965	30,047	35,000	
4-524.70	RETIREE HEALTH INS PREMIUMS	-	-	45,735	42,001	52,000	
4-524.75	RETIREE DENTAL INS PREMIUMS	-	-	2,815	3,379	4,500	
4-524.80	LIFE/LTD/AD&D INSURANCE PREM	-	-	51,155	51,153	55,000	
4-590.00	MISCELLANEOUS REVENUES	-	-	1,945	3,648	4,000	
TOTAL OPERATING AND NON-OPERATING REVENUES		-	-	2,850,535	2,859,064	2,831,081	
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	42,000	42,000	42,000	
5-100-941.00	FLEX/DCA CLAIMS	-	-	136,850	127,975	130,000	
5-100-943.00	HEALTH INSURANCE PREMIUMS	-	-	2,115,900	2,115,900	2,400,000	
5-100-943.10	HSA CONTRIBUTIONS-CITY	-	-	61,300	60,355	100,000	
5-100-943.20	VISION INSURANCE PREMIUMS	-	-	11,775	11,419	12,000	
5-100-943.30	DENTAL INSURANCE PREMIUMS	-	-	91,650	91,645	90,000	
5-100-943.40	LIFE/LTD/AD&D INSURANCE PREM	-	-	69,500	69,490	55,000	
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		-	-	2,528,975	2,518,784	2,829,000	
CHANGE IN NET POSITION		-	-	321,560	340,280	2,081	
ENDING FUND BALANCE		-	-	321,560	340,280	342,361	



**BRENHAM
COMMUNITY
DEVELOPMENT
CORPORATION**

The Brenham Community Development Corporation (BCDC) is a legally separate entity from the City and is governed by a board appointed by City Council. BCDC was formed to oversee revenues and expenditures of a special three-eighth cents sales tax for economic development and community recreational development under the Development Corporation Act, Section 4B. The City is financially accountable for BCDC because the City Council approves the BCDC budget and the City Manager serves as its Chief Executive Officer. For financial reporting purposes, BCDC is reported as a component unit.

BCDC maintains two (2) separate funds: Fund 250 BCDC and Fund 252 BCDC Capital Projects.

The City’s Economic Development staff (2 positions) is budgeted in the BCDC Fund. The FY2024-25 Budget includes transfers from BCDC to the General Fund in the amount of \$472,690 for the following items:

• Ongoing Park maintenance	\$400,000
• Shade canopy for city owned parking lot	49,690
• Main Street website	7,000
• Movies in the Park	4,000
• Administrative support	12,000
Total	\$472,690

The FY2024-25 Budget, also includes a transfer of \$827,000 from BCDC to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

• Jackson Street Park improvements phase 2	\$500,000
• Hohlt Park pump station	140,000
• Other Hohlt Park projects	32,000
• Henderson Park windscreen	12,000
• Schulte Field renovations	15,000
• Turf Mounds/Home Plate improvements	32,000
• Replaster therapy pool	20,000
• Improve roof access at BBAC	35,000
• BBAC ductwork replacement	26,000
• Automatic back door and awning at BBAC	15,000
Total	\$827,000

A \$300,000 transfer from BCDC to the BCDC Capital Projects Fund for future development of Brenham Family Park is also budgeted for FY2024-25.

CITY OF BRENHAM
FUND 250 - ECONOMIC & COMMUNITY DEVELOPMENT
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		2,528,750	3,051,878	3,051,878	3,051,878	2,805,782	

REVENUES							
4-140.00	CITY SALES TAX	2,435,808	2,480,000	2,480,000	2,582,124	2,711,233	9.3%
4-184.00	WASH CO. BWEDO CONTRIBUTION	100,000	100,000	100,000	100,000	100,000	0.0%
4-512.00	SALES OF PROPERTY	309,017	-	-	-	-	0.0%
4-513.15	INTEREST INCOME-GASB 87	6	-	-	-	-	0.0%
4-590.00	MISCELLANEOUS REVENUES	117,308	2,849	2,849	2,849	2,849	0.0%
4-642.00	DEVELOPERS CONTRIBUTION	27,302	-	-	(39,193)	-	0.0%
4-710.00	INTEREST EARNED	3,393	2,714	2,714	-	-	-100.0%
4-710.31	TEXSTAR INTEREST	171,948	122,286	122,286	235,805	180,000	47.2%
TOTAL REVENUES		3,164,782	2,707,849	2,707,849	2,881,585	2,994,082	10.6%

EXPENDITURES							
DEPT 175							
5-175-402.00	AUDITS/CONSULTANTS FEES	-	5,000	5,000	2,500	5,000	0.0%
5-175-411.00	LEGAL FEES	-	5,000	5,000	2,500	5,000	0.0%
5-175-924.00	CONTINGENCY-RECREATION	-	136,012	136,012	-	351,164	158.2%
TOTAL EXPENDITURES - DEPT 175		-	146,012	146,012	5,000	361,164	147.4%

DEPT 176							
5-176-101.00	SALARIES & WAGES	149,767	151,654	151,654	133,861	141,640	-6.6%
5-176-102.00	OVERTIME PAY	40	-	-	-	-	#DIV/0!
5-176-103.00	OASDI/MEDICARE	11,571	12,286	12,286	10,827	11,503	-6.4%
5-176-103.02	MATCHING RETIREMENT	26,545	27,318	27,318	25,097	26,163	-4.2%
5-176-105.00	LONGEVITY PAY	281	60	60	70	120	100.0%
5-176-105.01	EDUCATION/MISCELLANEOUS	7,415	9,380	9,380	8,458	8,600	-8.3%
5-176-106.00	MEDICAL INSURANCE	15,685	18,603	18,603	18,603	16,736	-10.0%
5-176-106.01	LIFE INSURANCE	557	251	251	251	469	86.9%
5-176-106.02	LONG TERM DISABILITY	310	2	2	336	314	15600.0%
5-176-107.00	WORKERS COMPENSATION	207	336	336	182	185	-44.9%
5-176-204.00	POSTAGE	543	1,000	1,000	709	1,000	0.0%
5-176-205.00	OFFICE SUPPLIES	43	-	-	250	250	
5-176-206.00	EMPLOYEE RELATIONS	286	-	-	-	-	
5-176-207.00	REPRODUCTION & PRINTING	612	500	500	500	500	0.0%
5-176-212.00	COMPUTER EQUIPMENT & SUPPLIES	66	1,370	1,370	1,370	1,370	0.0%
5-176-213.00	COMMUNICATIONS EQUIPMENT	-	300	300	300	300	0.0%
5-176-250.00	OTHER SUPPLIES	1,592	4,330	4,330	3,700	4,000	-7.6%
5-176-310.00	LAND/GROUNDS	-	-	-	-	-	
5-176-350.00	OTHER MAINTENANCE	-	-	-	-	-	
5-176-401.10	ELECTRICAL-STREET LIGHTS	7,108	7,295	7,295	7,108	7,108	-2.6%
5-176-402.00	AUDITS/CONSULTANTS FEES	15,804	30,000	30,000	10,000	30,500	1.7%
5-176-403.00	TELEPHONE	456	500	500	272	500	0.0%
5-176-407.00	LEGAL NOTICES	-	-	-	-	-	
5-176-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,493	2,500	2,500	2,102	2,500	0.0%
5-176-411.00	LEGAL FEES	16,253	7,500	7,500	10,000	10,000	33.3%
5-176-424.00	SERVICE CONTRACTS	10,072	9,064	9,064	9,300	10,215	12.7%
5-176-442.00	CONTRACT MOWING	21,775	17,500	17,500	31,590	30,120	72.1%
5-176-450.00	OTHER SERVICES	3,108	2,500	2,500	1,862	2,500	0.0%
5-176-715.00	OTHER CAPITAL	-	-	-	40,000	-	
5-176-801.00	LAND	-	-	446,718	446,718	-	-100.0%
5-176-908.00	SEMINARS/MEMBERSHIP/TRAVE	17,386	30,400	30,400	24,528	32,400	6.6%

CITY OF BRENHAM
FUND 250 - ECONOMIC & COMMUNITY DEVELOPMENT
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
5-176-908.10	MILEAGE	1,053	3,000	3,000	2,378	3,000	0.0%
5-176-924.00	CONTINGENCY	-	-	-	-	236,261	
5-176-942.00	INTEREST EXPENSE	78,299	79,960	79,960	79,960	81,450	1.9%
5-176-946.00	PRINCIPAL RETIREMENTS	147,278	143,505	143,505	143,505	139,904	-2.5%
5-176-950.00	OTHER SUNDRY	-	-	-	-	-	
5-176-953.01	ECO DEV MARKETING-WEBSITE	4,339	19,600	19,600	18,880	19,600	0.0%
5-176-953.02	ECO DEV MARKETING-OTHER	5,869	14,000	14,000	10,200	14,000	0.0%
5-176-953.20	EDF-EDA GRANT	-	-	-	-	-	
5-176-953.30	BUSINESS RETENTION & EXPANSION	1,189	5,000	5,000	5,000	8,000	60.0%
5-176-953.40	ECO DEV INCENTIVES	-	209,100	209,100	196,747	50,020	-76.1%
5-176-953.50	PROMOTIONAL MATERIALS	33	3,000	3,000	3,000	3,000	0.0%
5-176-959.00	MAIN ST. GRANT MATCH	39,500	51,000	51,000	10,000	21,000	-58.8%
5-176-961.62	DOWNTOWN MASTER PLANNING	-	-	-	-	-	
TOTAL EXPENDITURES-DEPT 176		587,535	862,814	1,309,532	1,257,664	915,228	-30.1%
GRAND TOTAL EXPENDITURES		587,535	1,008,826	1,455,544	1,262,664	1,276,392	-12.3%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL *	212,378	219,890	219,890	197,685	205,730	-6.4%
200'S	SUPPLIES	3,142	7,500	7,500	6,829	7,420	-1.1%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	77,069	86,859	86,859	77,234	103,443	19.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	40,000	-	
800'S	CAPITAL OUTLAY	-	-	446,718	446,718	-	
900'S	SUNDRIES	294,946	694,577	694,577	494,198	959,799	38.2%
TOTAL EXPENDITURES		587,535	1,008,826	1,455,544	1,262,664	1,276,392	-12.3%

TRANSFERS							
6-000-601.00	INTERFUND TRNF-GENERAL	(94,784)	(416,000)	(416,000)	(416,000)	(472,690)	13.6%
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	(53,900)	(828,000)	(299,666)	(299,666)	-	-100.0%
6-000-602.37	INTERFUND TRNSF-STREETS & DRAI	-	(118,000)	(118,000)	-	(118,000)	0.0%
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJTS	-	-	-	(1,149,351)	(300,000)	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	(1,905,435)	(1,154,780)	(1,154,780)	-	(827,000)	-28.4%
TOTAL TRANSFERS OUT		(2,054,119)	(2,516,780)	(1,988,446)	(1,865,017)	(1,717,690)	-13.6%
CHANGE IN FUND BALANCE		523,128	(817,757)	(736,141)	(246,096)	-	100.0%
ENDING FUND BALANCE		3,051,878	2,234,121	2,315,737	2,805,782	2,805,782	21.2%

CITY OF BRENHAM
FUND 252 - BCDL CAPITAL PROJECTS FUND
FY2024-25 BUDGET

GL#	GL DESCRIPTION	Actual 2022-2023	Adopted 2023-2024	Amended 2023-2024	Projected 2023-2024	Adopted 2024-2025	% Change From PY Adopted
BEGINNING FUND BALANCE		1,103,682	798,547	798,547	798,547	721,352	
REVENUES							
4-521.00	GRANT REVENUES	-	750,000	750,000	-	750,000	0.0%
4-710.00	INTEREST EARNED	28,042	10,000	10,000	20,000	10,000	0.0%
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	
TOTAL REVENUES		28,042	760,000	760,000	20,000	760,000	0.0%
EXPENDITURES							
5-100-402.00	AUDIT/CONSULTANT FEES	-	-	-	1,350	-	
5-100-803.40	PAVING/DRAINAGE IMPROV-NEW PARK	305,542	-	-	-	-	
5-100-804.64	UTILITY LINES-WATER	-	77,970	77,970	-	-	-100.0%
5-100-804.65	UTILITY LINES-SEWER	-	30,000	30,000	-	-	-100.0%
5-100-809.10	STREET LIGHTS/SIGNALS	-	-	-	-	-	
5-100-816.30	PARK IMPROV-BRENNHAM FAMILY PARK	27,635	1,454,007	1,454,007	95,845	500,000	-65.6%
TOTAL EXPENDITURES		333,177	1,561,977	1,561,977	97,195	500,000	-68.0%
TRANSFERS							
6-000-601.00	INTERFUND TRNF-GENERAL	-	-	-	-	-	
6-000-625.00	INTERFUND TRNF-BCDL	-	-	-	-	300,000	
TOTAL TRANSFERS IN		-	-	-	-	300,000	
CHANGE IN FUND BALANCE		(305,135)	(801,977)	(801,977)	(77,195)	560,000	169.8%
ENDING FUND BALANCE		798,547	(3,430)	(3,430)	721,352	1,281,352	37457.2%



Enterprise Funds

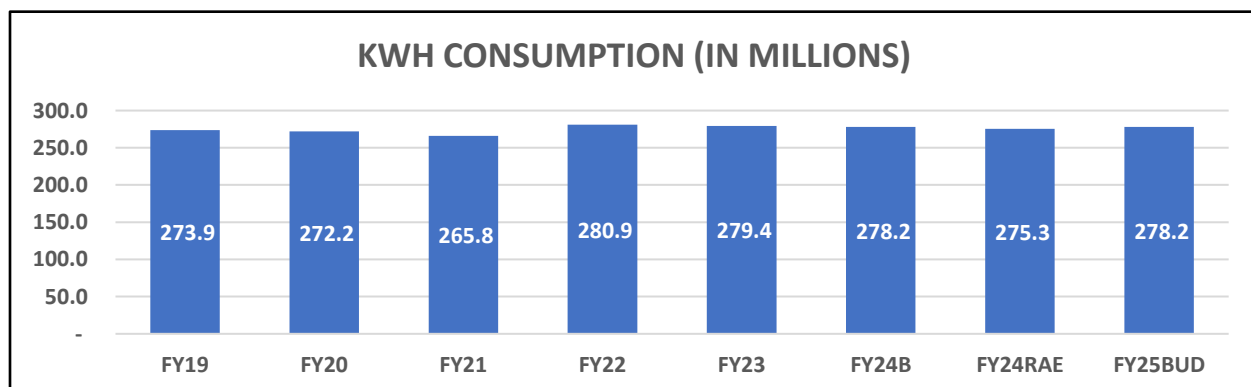
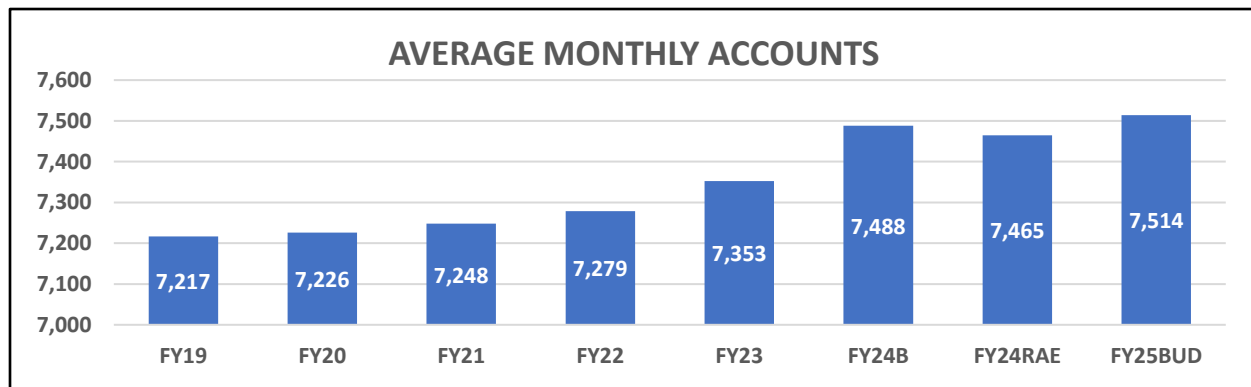


ELECTRIC FUND

The Electric Fund is budgeted in three (3) separate funds on the INCODE accounting system: Fund 102, Fund 122 and Fund 132. Fund 122 and Fund 132 are sub-funds to Fund 102. Fund 102 is the primary operating fund for distribution operations and cost of service source for electric rate setting. Fund 122 is used to track power supply costs (LCRA) and supply cost recovery from billed customer (pass-through) revenues. Fund 132 was established in FY23 to account for grant and debt funded capital received or incurred after FY22.

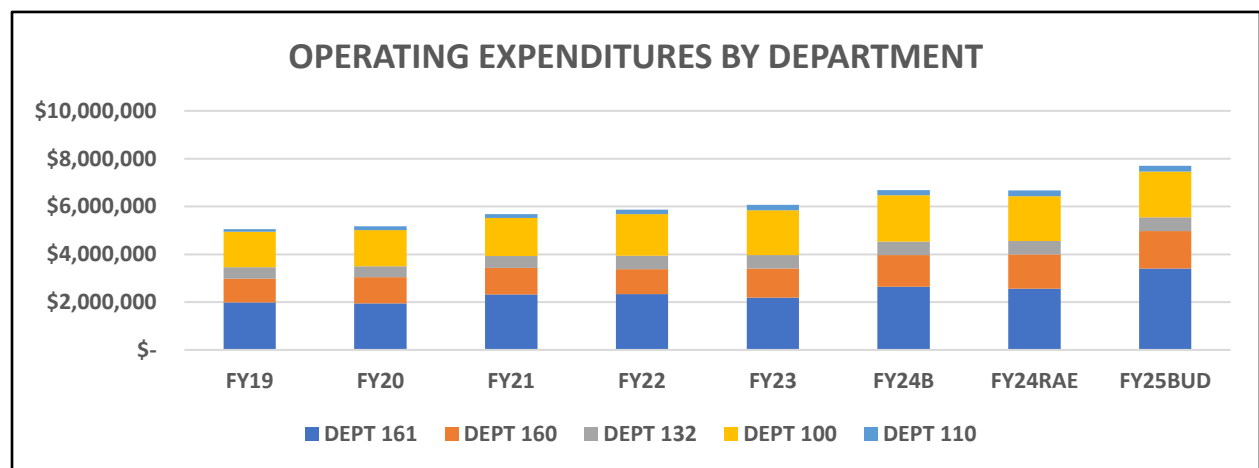
FUND 102 - ELECTRIC DISTRIBUTION FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Distribution Revenues – \$7.8 million in operating revenues are projected for the FY25 Proposed Budget. This is an increase of \$307,739 or 4.1 percent over the FY24 Budget and is primarily driven by developer contributions for new service taps, previously done for little or no charge. Distribution revenues are used to cover distribution operating costs which include debt service payments, General Fund franchise fees and transfers to the General Fund for shared service costs. Consumption revenues account for 86 percent of operating revenues and are determined by electric rates and consumer demand measured in kWh. Electric rates were last increased 4.8 percent on October 1, 2021. No electric rate changes are planned for the next fiscal year. A budget-to-budget (B2B) increase in consumption revenue is projected for the FY25 Proposed Budget. Revenue drivers include:
 - Developer contributions for new service taps, including line extensions and transformers which in years prior to FY24 were absorbed in normal cost of service electric rates
 - An increase in average monthly accounts due to new residential and commercial development
 - Flat kWh consumption of 278.2 million kWh, assuming normal winter heating and summer cooling



- **Distribution Operating Expenditures** – The FY25 Proposed Budget includes \$7.5 million in operating expenditures. This is an increase of \$1,031,553 or 15.9 percent over the FY24 Amended Budget.

There are three (3) primary operating department budgets with staff: Department 132 – Utility Billing/Customer Service, Department 160 – Public Utilities Administration, and Department 161 – Electric. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees (and debt service) are budgeted. Department 110 includes budgets for credit card fees (other sundry), inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in distribution revenues on the financial statement. Of the three (3) primary operating departments, Department 161 – Electric has the largest operating department budget at \$3.4 million or 45 percent of operating expenditures. The operating budgets for Departments 160 and 132 are \$1.6 million and \$580,994, respectively.

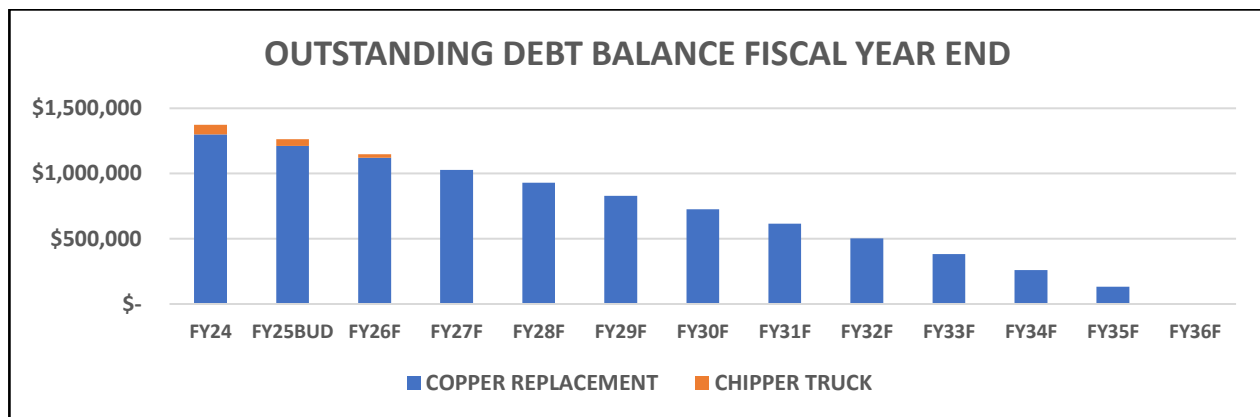


The largest operating expenditure is for personnel which is 44 percent of the operating expenditure budget, followed by franchise fees (23 percent), capital (15 percent), contractual services (8 percent), miscellaneous (4 percent), supplies (3 percent), and maintenance (3 percent). Franchise fees are calculated at 7 percent of consumption (kWh) distribution revenues AND the revenues billed for recovery of the power supply (LCRA) costs budgeted in Fund 122. Capital appearing in the Fund 102 operating budget is revenue or reserve (not debt) funded. After FY22, debt or grant funded capital is budgeted in Fund 132. In addition, pre-funding for large vehicles/equipment requiring multiple years order lead time may be budgeted in Fund 132.

Expenditure drivers (B2B) include:

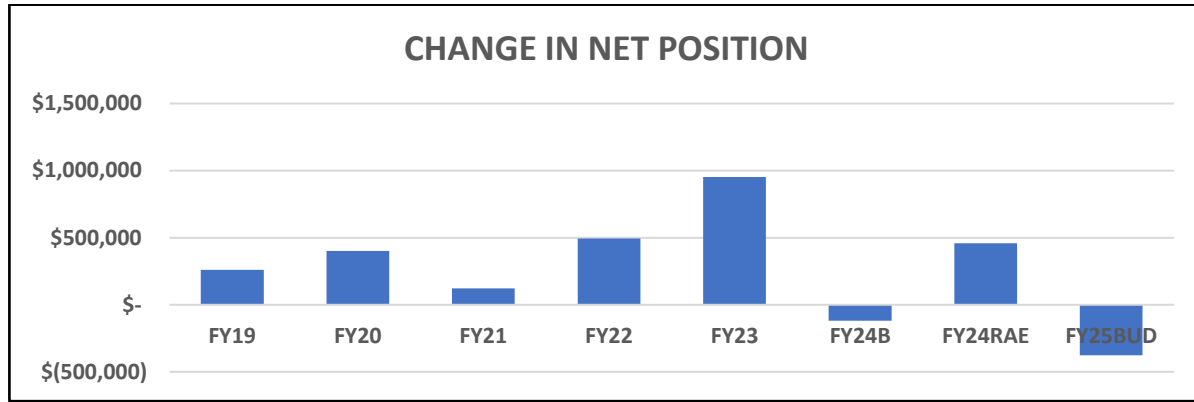
- A \$517,334 (50 percent) increase in personnel costs in Dept 161 reflecting market-based salary increases made in summer of FY24 which follow Department of Labor standards for Electric Lineman/Journeyman career paths, plus the addition of an Assistant Superintendent position in FY25
- A \$154,364 (13 percent) increase in personnel costs in Dept 160 reflecting COLAs and the addition of a Utilities Financial Analyst position which will be managed by the Finance Department
- An increase in supplies of \$4,921 for various one-time items, such as new conference room chairs budgeted in Dept 160
- A small decrease in maintenance costs of (\$1,300) due to lower transformer maintenance costs in Dept 161
- An increase in contractual services costs of \$75,681, with almost \$50,000 attributable to the new annual contract with Daupler After Hours call service budgeted in Dept 160

- An increase of \$243,060 in revenue funded capital projects in Department 161 for higher project costs and the addition of a new pole yard (\$25,000), vacuum machine (\$65,900) and an excavator (\$46,355)
- A small decrease in franchise fees paid to the General Fund from lower electric supply pass-through costs (returning \$400,000 in over-collection balance)
- A \$23,667 increase in miscellaneous budget for credit card fees in Department 110
- **Distribution Non-Operating Revenues (Expenditures)** – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as, interest earnings on investments and rental income. In 2016, \$2.1 million in 20-year certificates of obligation were issued in the Electric Fund for the replacement of outdated copper conductor by outside contractor. The debt matures in FY36. In February of 2023, a 5-year note in the amount of \$121,305 was issued by Bank of Brenham for the purchase of a 2023 Chipper Truck. The outstanding debt balance at the end of FY24 is \$1.4 million. The FY25 Proposed Budget shows \$558,793 in net expenditures because interest income (higher interest rates and invested funds) exceeds debt payments. This is a favorable variance on a B2B basis of \$453,075. Budget drivers include:
 - A decrease in debt service payments of (\$24,333)
 - Higher investment income on higher invested asset balance with a return of approximately \$4.5 million from LCRA from favorable fuel rate savings



- **Transfers In (Out)** – The Gas, Water, Wastewater and Sanitation Funds reimburse via transfers-into the Electric Fund a portion of Department 132 and Department 160 budgets for services provided by these departments for non-electric services, such as, line locates, GIS, SCADA, administrative oversight, billing, and customer service. In a like manner, each utility transfers-out to the General Fund an allocated portion of General Fund department costs for finance, IT, purchasing, HR, and administrative oversight services. In addition, transfers (out) to the Electric Capital Projects Fund (132) are budgeted for pre-funding of a digger derrick and a bucket truck, requiring 2-3 years lead time from time of order to time of delivery. These are both replacements. For the FY25 Proposed Electric Fund Budget there is (\$1.2) million in net transfers-out which is \$12,212 lower than FY24 Budget. B2B drivers include:
 - An increase of \$73,822 in transfers-in from gas, water and wastewater utilities to the Electric Fund due to an increase in budgets for Departments 132 and 160, offsetting the elimination of anymore transfers-in from the Sanitation Fund
 - A \$75,000 reduction in the Electric Fund transfer-out to the General Fund which is part of an annually recurring process over the next 8 years to align with the true cost-of-service support received by General Fund departments
 - A \$191,002 transfer-out to Fund 132 for the final (last) payment for pre-funding the replacement cost for a digger derrick (#269)
 - A \$162,500 transfer-out to Fund 132 for the first, one-half payment for pre-funding the replacement of a bucket truck (#149)

- Change In Net Position – Since expenditures exceed revenues, there is a budgeted net operating loss of (\$375,606) which will reduce cash reserves for FY25. \$108,447 of this loss is due to a budget carryover from FY24 for a new garage/storage building. \$137,255 of this loss is due to one-time, discretionary spending for additions of a vacuum machine, excavator and pole yard. Deferral of these items and pre-funding transfers for the digger derrick and bucket truck replacements would result in a change in net position of \$223,598 versus (\$375,606).



FUND 122 - ELECTRIC POWER SUPPLY FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Revenues & Expenditures – \$18.6 million in revenues and \$19.0 million in expenditures are projected for the FY25 Proposed Electric Power Supply Fund Budget. Revenues billed and received from electric customers are used to recover electric power supply costs invoiced by the Lower Colorado River Authority (LCRA). The FY25 proposed budget includes a return of \$400,000 in over collection balance through PCRF credits on customer bills. Supply costs include generation costs, transmission costs, ERCOT fees and other LCRA service charges. Supply costs are expected to increase on a budget-to-budget basis 1.5 percent. The increase is driven by higher LCRA generation rates adopted in their FY25 Business Plan.

FUND 132 - ELECTRIC CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Transfer-In – The FY25 budget includes a transfer-in from the Electric Fund (102) for prefunding the purchase of a digger derrick and a bucket truck, to be acquired in FY26 and FY27, respectively.

CITY OF BRENHAM
ELECTRIC FUND 102 - OPERATIONS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (O)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	7,640,229	7,529,513	7,529,513	7,673,138	7,837,252
TOTAL REVENUES	7,640,229	7,529,513	7,529,513	7,673,138	7,837,252
OPERATING EXPENDITURES					
SALARIES	2,457,032	2,608,021	2,608,021	2,747,053	3,296,349
SUPPLIES	202,078	227,178	227,178	221,293	232,099
MAINTENANCE	100,890	201,300	201,300	141,764	200,000
CONTRACTUAL SERVICES	460,900	508,339	508,339	528,345	584,020
CAPITAL OUTLAY (X BOND PROJ)	672,170	757,126	906,376	797,659	1,149,436
GROSS REVENUE TAX	1,711,865	1,776,987	1,776,987	1,730,379	1,774,183
MISCELLANEOUS	226,709	266,913	266,913	278,078	290,580
TOTAL OPERATING EXPENDITURES	5,831,644	6,345,864	6,495,114	6,444,571	7,526,667
OPERATING INCOME (LOSS)	1,808,585	1,183,649	1,034,399	1,228,567	310,585
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(61,492)	(60,062)	(60,062)	(55,244)	(51,979)
PRINCIPAL RETIREMENT (AUG)	(102,708)	(104,138)	(104,138)	(81,610)	(87,888)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	305,982	251,080	251,080	511,340	675,419
GAIN ON SALE OF CAPITAL ASSETS	25,633	-	-	-	-
MISCELLANEOUS, NET	26,769	18,838	18,838	29,316	23,241
TOTAL NONOPERATING REVENUES (EXP)	194,184	105,718	105,718	403,802	558,793
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	2,002,769	1,289,367	1,140,117	1,632,369	869,378
TRANSFERS IN	656,817	661,480	661,480	696,074	735,302
TRANSFERS OUT	(1,707,482)	(1,921,287)	(1,921,287)	(1,870,735)	(1,980,286)
TOTAL TRANSFERS IN/(OUT)	(1,050,665)	(1,259,807)	(1,259,807)	(1,174,661)	(1,244,984)
CHANGE IN NET POSITION OPERATIONS	952,104	29,560	(119,690)	457,708	(375,606)
WORKING CAPITAL - ENDING	13,984,949	14,379,402	14,230,152	15,988,764	15,706,563

CITY OF BRENHAM
ELECTRIC FUND 102
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
4-601.00	ELECTRIC UTIL REVENUES	6,980,691	6,681,596	6,681,596	6,630,641	6,768,313
4-601.02	DISTRIBUTED GENERATION	(201)	-	-	(4,592)	(4,615)
4-601.05	AVERAGE MONTHLY PAYMENT	1,445	5,486	5,486	1,397	1,500
4-606.00	SECURITY LIGHTS	49,748	49,442	49,442	49,234	49,401
4-608.00	FORFEITED DISC & PENALTIES	333,032	344,951	344,951	354,598	361,960
4-609.00	RECONNECT FEES	-	-	-	-	-
4-614.00	APPLICATION FEES	650	7,200	7,200	400	525
4-616.00	DISCONNECT/CONNECT FEES	3,130	4,800	4,800	9,050	10,000
4-618.00	CONNECT/TRANSFER FEE	59,395	63,072	63,072	62,210	62,710
4-630.40	BILLING FEES-SANITATION	73,225	74,584	74,584	74,933	76,371
4-632.00	STATE SALES TAX	68,220	66,774	66,774	68,587	68,587
4-640.00	INSUFFICIENT CHECK CHARGE	1,425	1,300	1,300	1,600	1,500
4-642.00	DEVELOPERS CONTRIBUTION	-	110,000	110,000	309,888	320,000
4-650.00	CUSTOMER REPAIR & REPLACE	24,928	25,000	25,000	16,766	25,000
4-655.00	LINE TAPS	10,545	18,850	18,850	28,426	26,000
4-660.00	POLE LINE RENTAL	67,587	70,757	70,757	65,000	65,000
4-690.00	MISCELLANEOUS UTIL REVENUE	11,121	11,302	11,302	10,000	10,000
4-696.00	INTERGOVT'L - FIBER NETWORK	25,213	24,399	24,399	25,000	25,000
4-706.00	LCRA RATE REFUND	-	-	-	-	-
4-710.00	INTEREST EARNED	125,351	45,907	45,907	34,827	1,000
4-710.30	INTEREST-TEXPOOL	63,726	79,101	79,101	264,601	436,969
4-710.31	TEXSTAR INTEREST	41,077	46,112	46,112	131,952	156,000
4-710.35	BCDC-INT ON NOTES RECEIVABLE	78,299	79,960	79,960	79,960	81,450
4-720.00	INSURANCE PROCEEDS	2,677	-	-	6,367	-
4-770.00	RENTAL INCOME	16,141	15,741	15,741	17,741	17,741
4-789.00	BILLING ASSISTANCE DONATIONS	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	3,165	3,097	3,097	5,208	5,500
4-790.50	AMORTIZED BOND PREMIUMS	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	25,633	-	-	-	-
4-790.61	SALES OF NON CAPITAL ASSETS	4,786	-	-	-	-
	TOTAL REVENUES	8,071,010	7,829,431	7,829,431	8,243,794	8,565,912

CITY OF BRENHAM
ELECTRIC FUND 102
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-119.10	MEDICAL ATTRITION FACTOR	-	-	-	-	(7,611)
5-100-421.00	BOND PAYING AGENT FEES	-	-	-	-	-
5-100-421.20	BOND ISSUE COSTS	-	-	-	-	-
5-100-701.00	ELECTRICITY PURC/BASE COST	-	-	-	-	-
5-100-702.00	ELECT PURC/FUEL COST ADJ	-	-	-	-	-
5-100-703.00	LCRA REVENUE ADJUSTMENT/ESA	-	-	-	-	-
5-100-707.00	LCRA METER SERVICE FEE	-	-	-	-	-
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	61,492	60,062	60,062	55,244	51,979
5-100-860.15	DEBT SERVICE-PRINCIPAL	102,708	104,138	104,138	81,610	87,888
5-100-904.00	GROSS REVENUE TAX	1,711,865	1,776,987	1,776,987	1,730,379	1,774,183
5-100-905.15	AMORTIZATION EXP-GASB 87	-	-	-	-	-
5-100-905.20	AMORTIZATION EXPENSE-GASB 96	-	-	-	-	-
5-100-942.15	INTEREST EXPENSE-GASB 87	-	-	-	-	-
5-100-942.20	INTEREST EXPENSE-GASB 96	-	-	-	-	-
TOTAL NON-DEPT DIRECT		1,876,065	1,941,187	1,941,187	1,867,233	1,906,439

CITY OF BRENHAM
ELECTRIC FUND 102
DEPT 110 - NON-DEPT MISC EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	69,925	30,000	30,000	30,000	30,000
5-110-905.00	DEPRECIATION	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	(39,838)	10,000	10,000	4,488	5,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-945.00	NSF BANK CHARGES	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	196,768	185,105	185,105	205,067	213,680
	TOTAL NON-DEPT MISC	226,854	225,105	225,105	239,555	248,680

CITY OF BRENHAM
ELECTRIC FUND 102
DEPT 132 UTILITY BILLING/CUSTOMER SERVICE

GL ACCT #	GL ACCT DESCRIPTION	FY: L	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-132-101.00	SALARIES & WAGES		262,911	247,895	247,895	252,242	263,524
5-132-102.00	OVERTIME PAY		8,481	500	500	719	500
5-132-103.00	OASDI/MEDICARE		20,508	19,218	19,218	18,900	20,447
5-132-103.02	MATCHING RETIREMENT		39,418	44,164	44,164	45,084	46,507
5-132-105.00	LONGEVITY PAY		806	720	720	635	660
5-132-105.01	EDUCATION/MISCELLANEO		4,307	2,600	2,600	3,157	2,600
5-132-105.03	STANDBY		-	-	-	-	-
5-132-106.00	MEDICAL INSURANCE		37,344	48,232	48,232	48,232	42,050
5-132-106.01	LIFE INSURANCE		776	392	392	392	832
5-132-106.02	LONG TERM DISABILITY		431	525	525	525	558
5-132-107.00	WORKERS' COMPENSATION		348	318	318	325	339
5-132-204.00	POSTAGE & FREIGHT		35,812	39,300	39,300	35,584	41,695
5-132-205.00	OFFICE SUPPLIES		762	1,000	1,000	840	1,700
5-132-206.00	EMPLOYEE RELATIONS		988	1,350	1,350	1,149	1,175
5-132-207.00	REPRODUCTION & PRINTING		10,720	13,100	13,100	15,346	15,831
5-132-208.00	CLOTHING/PERS PROTECTI		-	-	-	-	480
5-132-211.00	CLEANING AND JANITORIAL		91	175	175	154	139
5-132-212.00	COMPUTER EQUIPMENT & S		2,413	4,100	4,100	2,784	3,975
5-132-213.00	COMMUNICATIONS EQUIPM		-	400	400	-	460
5-132-250.00	OTHER SUPPLIES		911	800	800	57	650
5-132-408.00	RENTAL & LEASES		796	875	875	875	875
5-132-424.00	SERVICE CONTRACTS		119,338	126,059	126,059	130,318	132,270
5-132-450.00	OTHER SERVICES		195	320	320	278	300
5-132-712.00	OFFICE FURNITURE/EQUIPM		-	2,950	2,950	5,609	-
5-132-714.00	RADIOS/RADAR/VIDEO CAM		-	-	-	-	1,227
5-132-908.00	SEMINARS/MEMBERSHIP/TR		2,415	600	600	-	1,500
5-132-908.10	MILEAGE		398	500	500	89	300
5-132-949.00	UNEMPLOYMENT BENEFITS		2,720	-	-	-	-
5-132-950.00	SUNDRY		45	300	300	153	400
TOTAL EXPENDITURES			552,935	556,393	556,393	563,447	580,994

CITY OF BRENHAM
ELECTRIC FUND 102
DEPT 160 PUBLIC UTILITIES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-160-101.00	SALARIES & WAGES	765,261	828,140	828,140	894,574	954,346
5-160-102.00	OVERTIME PAY	242	1,800	1,800	774	1,800
5-160-103.00	OASDI/MEDICARE	57,972	65,776	65,776	69,321	75,800
5-160-103.02	MATCHING RETIREMENT	134,024	148,192	148,192	157,613	170,257
5-160-105.00	LONGEVITY PAY	12,631	9,000	9,000	8,471	8,100
5-160-105.01	EDUCATION/MISCELLANEOUS	24,659	24,000	24,000	26,623	26,600
5-160-106.00	MEDICAL INSURANCE	103,501	123,294	123,294	123,294	120,336
5-160-106.01	LIFE INSURANCE	2,639	1,315	1,315	1,315	3,047
5-160-106.02	LONG TERM DISABILITY	1,580	1,762	1,762	1,762	2,041
5-160-106.10	HRA EXPENSE	1,800	-	-	-	-
5-160-107.00	WORKERS' COMPENSATION	1,533	1,635	1,635	1,696	2,681
5-160-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-160-202.00	FUEL	8,423	9,500	9,500	6,900	7,107
5-160-203.00	TOOLS/SMALL EQUIPMENT	210	400	400	400	1,700
5-160-204.00	POSTAGE & FREIGHT	106	300	300	100	225
5-160-205.00	OFFICE SUPPLIES	2,187	3,325	3,325	2,700	2,975
5-160-206.00	EMPLOYEE RELATIONS	1,587	1,605	1,605	1,605	1,650
5-160-207.00	REPRODUCTION & PRINTING	5,100	9,000	9,000	8,000	8,200
5-160-208.00	CLOTHING	3,090	2,954	2,954	2,954	4,720
5-160-210.00	BOTANICAL & AGRICULTURAL	71	50	50	50	50
5-160-211.00	CLEANING AND JANITORIAL	37	100	100	100	100
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,740	12,200	12,200	10,000	4,600
5-160-221.00	SAFETY/FIRST AID SUPPLIES	23	25	25	75	40
5-160-223.00	SMALL APPLIANCES	-	-	-	377	500
5-160-250.00	OTHER SUPPLIES	255	500	500	1,850	700
5-160-303.00	VEHICLES/LARGE EQUIPMENT	1,742	2,500	2,500	10,400	2,500
5-160-312.00	BUILDINGS/APPLIANCES	-	-	-	-	-
5-160-350.00	OTHER MAINTENANCE	-	-	-	64	-
5-160-402.00	AUDITS/CONSULTANTS FEES	500	-	-	-	-
5-160-403.00	TELEPHONE	3,485	4,421	4,421	3,200	3,500
5-160-408.10	RENTALS/LEASES-FLEET	450	400	400	300	300
5-160-409.00	ADVERTISEMENTS/LEGAL	-	-	-	139	-
5-160-424.00	SERVICE CONTRACTS	51,929	55,455	55,455	81,791	110,361
5-160-450.00	OTHER SERVICES	389	400	400	350	400
5-160-710.00	MACHINERY/EQUIPMENT	-	1,598	1,598	1,999	-
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	3,400
5-160-714.10	SCADA COMMUNICATIONS	15,321	-	-	-	3,000
5-160-715.00	OTHER CAPITAL	-	-	-	-	-
5-160-810.00	MACHINERY/EQUIPMENT	13,370	-	-	-	-
5-160-814.10	SCADA COMMUNICATIONS	-	-	-	-	43,300
5-160-901.00	LIAB/CASUALTY INSURANCE	1,547	1,825	1,825	1,710	1,796
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	9,295	12,683	12,683	12,683	13,250
5-160-908.10	MILEAGE	628	200	200	100	200
5-160-950.00	OTHER SUNDRY	321	200	200	358	200
	TOTAL EXPENDITURES	1,227,647	1,324,555	1,324,555	1,433,648	1,579,782

CITY OF BRENHAM
ELECTRIC FUND 102
DEPT 161 ELECTRIC DEPT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-161-101.00	SALARIES & WAGES	624,986	680,762	680,762	709,572	1,085,519
5-161-102.00	OVERTIME PAY	25,363	20,000	20,000	27,453	24,000
5-161-103.00	OASDI/MEDICARE	50,374	53,487	53,487	57,829	87,816
5-161-103.02	MATCHING RETIREMENT	118,135	122,916	122,916	136,760	199,738
5-161-105.00	LONGEVITY PAY	10,632	7,960	7,960	7,432	7,680
5-161-105.01	EDUCATION/MISCELLANEOUS	9,382	10,460	10,460	9,638	9,800
5-161-105.03	STANDBY	22,265	23,500	23,500	22,360	20,920
5-161-106.00	MEDICAL INSURANCE	102,430	108,063	108,063	108,063	106,215
5-161-106.01	LIFE INSURANCE	2,353	1,091	1,091	1,091	3,441
5-161-106.02	LONG TERM DISABILITY	1,308	1,461	1,461	1,461	2,305
5-161-107.00	WORKERS' COMPENSATION	8,632	8,843	8,843	9,490	13,501
5-161-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	250	-
5-161-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-161-202.00	FUEL	27,896	33,000	33,000	25,000	25,750
5-161-203.00	TOOLS/SMALL EQUIPMENT	10,322	8,986	8,986	9,500	11,000
5-161-204.00	POSTAGE & FREIGHT	306	350	350	350	350
5-161-205.00	OFFICE SUPPLIES	73	700	700	100	100
5-161-206.00	EMPLOYEE RELATIONS	815	1,000	1,000	1,000	1,000
5-161-207.00	REPRODUCTION & PRINTING	661	1,000	1,000	1,900	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	21,996	27,000	27,000	27,000	28,000
5-161-209.00	EDUCATIONAL	1,170	-	-	-	-
5-161-210.00	BOTANICAL & AGRICULTURAL	157	750	750	2,100	2,500
5-161-211.00	CLEANING AND JANITORIAL	973	1,100	1,100	1,000	1,000
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,957	3,210	3,210	3,210	1,100
5-161-213.00	COMMUNICATIONS EQUIPMENT	-	450	450	-	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	4,487	6,000	6,000	6,000	6,000
5-161-223.00	SMALL APPLIANCES	-	-	-	-	500
5-161-250.00	OTHER SUPPLIES	5,303	5,000	5,000	5,000	5,000
5-161-301.00	UTILITY LINES	33,659	42,000	42,000	45,000	45,000
5-161-301.10	POLE REINFORCEMENT	-	61,000	61,000	-	61,000
5-161-303.00	VEHICLES/LARGE EQUIPMENT	20,643	32,000	32,000	32,000	32,000
5-161-304.00	MACHINERY/EQUIPMENT	3,412	3,000	3,000	3,500	3,500
5-161-308.00	METERS	9,321	12,500	12,500	12,500	13,000
5-161-310.00	LAND/GROUNDS	203	300	300	300	3,000
5-161-311.00	UTILITY PLANTS	264	500	500	500	500
5-161-312.00	BUILDINGS/APPLIANCES	1,259	2,500	2,500	2,500	2,500
5-161-314.00	TRANSFORMERS	30,387	35,000	35,000	35,000	25,000
5-161-350.00	OTHER MAINTENANCE	-	10,000	10,000	-	12,000
5-161-401.00	ELECTRICAL	4,764	5,353	5,353	4,520	4,574
5-161-402.00	AUDITS/CONSULTANTS FEES	94,424	80,000	80,000	75,758	98,482
5-161-402.15	STATE FEES	-	-	-	2,500	-
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	126,304	155,000	155,000	155,000	165,000
5-161-403.00	TELEPHONE	4,472	4,924	4,924	4,470	4,551
5-161-404.00	GAS	843	836	836	867	884
5-161-405.00	WATER	380	435	435	380	465
5-161-405.50	DRAINAGE CHARGE	765	765	765	765	765
5-161-406.00	SEWER	397	370	370	322	325
5-161-406.60	DISPOSAL FEES	3,371	6,700	6,700	5,000	5,000
5-161-408.10	RENTALS/LEASES-FLEET	8,649	25,000	25,000	20,000	12,500
5-161-415.00	JANITORIAL SERVICES	1,560	3,500	3,500	3,000	3,500
5-161-424.00	SERVICE CONTRACTS	24,044	26,626	26,626	25,212	25,968
5-161-425.00	LABORATORY TEST FEES	3,440	3,900	3,900	4,800	5,000
5-161-450.00	OTHER SERVICES	10,405	7,000	7,000	8,500	9,000
5-161-704.00	UTILITY LINES	2,937	-	-	5,000	5,000
5-161-708.00	METERS	11,174	18,000	18,000	16,500	15,000

CITY OF BRENHAM
ELECTRIC FUND 102
DEPT 161 ELECTRIC DEPT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-161-708.10	SVC INSTALLS	19,714	10,000	10,000	12,000	15,000
5-161-710.00	MACHINERY/EQUIPMENT	2,289	5,900	5,900	7,000	7,500
5-161-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	-
5-161-802.00	BUILDINGS	-	111,197	111,197	2,750	133,447
5-161-804.00	UTILITY LINES	236,099	94,286	94,286	94,286	145,506
5-161-804.10	UTILITY LINE-CONTINGENCY	111,826	121,824	121,824	121,824	114,352
5-161-804.20	UTILITY LINES-CONTRACTORS	41,300	172,708	321,958	321,958	352,945
5-161-805.00	UTILITY PLANTS	-	-	-	-	-
5-161-807.00	TRANSFORMERS	194,621	160,287	160,287	160,287	163,107
5-161-808.00	METERS	10,314	6,968	6,968	6,698	13,089
5-161-808.01	AMR METERS	-	-	-	-	-
5-161-808.10	SVC INSTALL	35,915	14,976	14,976	14,976	33,485
5-161-809.10	STREET LIGHTS/SIGNALS	15,250	8,840	8,840	8,840	17,950
5-161-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	19,000	-
5-161-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	112,255
5-161-814.10	SCADA/COMMUNICATIONS	-	27,040	27,040	27,040	-
5-161-814.20	FIBER EXPANSION	13,473	20,000	20,000	20,000	20,000
5-161-901.00	LIAB/CASUALTY INSURANCE	14,873	17,550	17,550	15,480	16,254
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	36,089	36,500	36,500	36,500	36,500
5-161-908.10	MILEAGE	498	500	500	500	500
5-161-950.00	OTHER SUNDRY	949	950	950	950	1,000
TOTAL		2,182,268	2,492,824	2,642,074	2,507,542	3,380,639

CITY OF BRENHAM
ELECTRIC FUND 102
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (A)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
6-000-601.00	INTERFUND TRNF-GENERAL	1,707,482	1,701,784	1,701,784	1,679,733	1,626,784
6-000-601.32	INTERFUND TRNSF-ELEC CAP PROJ	-	219,503	219,503	191,002	353,502
6-000-602.01	INTERFUND TRANSF-PARK COMPLE	-	-	-	-	-
6-000-602.11	INTERFD TRNF-MAIN ST/ECON DEV	-	-	-	-	-
6-000-602.20	INTERFUND TRNF - FLEET	-	-	-	-	-
6-000-602.32	INTERFUND TRNSF-DONATIONS	-	-	-	-	-
6-000-602.60	INTERFUND TRNSF-COMM PROJ FUI	-	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	(218,237)	(231,328)	(231,328)	(245,207)	(264,879)
6-000-604.00	INTERFUND TRNF-WATER	(261,421)	(274,035)	(274,035)	(286,456)	(305,215)
6-000-605.00	INTERFUND TRNSF-SEWER FUND	(141,501)	(148,331)	(148,331)	(155,054)	(165,208)
6-000-606.00	INTERFUND TRNF-SANITATION	(13,307)	(7,786)	(7,786)	(9,356)	-
6-000-650.00	INTERFUND TRNSF-WORKERS COM	(22,351)	-	-	-	-
	TOTAL NON-DEPT DIRECT	1,050,665	1,259,807	1,259,807	1,174,661	1,244,984

CITY OF BRENHAM
ELECTRIC FUND 122 - WPC
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (O)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	17,474,530	18,703,936	18,703,936	18,089,070	18,577,164
TOTAL REVENUES	17,474,530	18,703,936	18,703,936	18,089,070	18,577,164
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	17,891,206	18,702,051	18,702,051	17,914,830	18,977,164
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (X BOND PROJ)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	17,891,206	18,702,051	18,702,051	17,914,830	18,977,164
OPERATING INCOME (LOSS)	(416,676)	1,885	1,885	174,240	(400,000)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	-	-	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(416,676)	1,885	1,885	174,240	(400,000)
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION OPERATIONS	(416,676)	1,885	1,885	174,240	(400,000)

CITY OF BRENHAM
ELECTRIC FUND WPC 122
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
4-601.00	ELECTRIC UTIL REVENUES	20,954,671	20,865,614	20,865,614	20,646,215	20,866,919
4-611.00	ELECTRIC PCRF	(3,480,141)	(2,161,678)	(2,161,678)	(2,557,145)	(2,289,755)
4-706.00	LCRA RATE REFUND	-	-	-	-	-
	TOTAL REVENUES	17,474,530	18,703,936	18,703,936	18,089,070	18,577,164

CITY OF BRENHAM
ELECTRIC WPC FUND 122
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-
5-100-402.80	SPECIAL SERVICES-TREE TRIM	-	-	-	-	-
5-100-450.00	OTHER SERVICES	-	-	-	-	-
5-100-701.00	ELECTRICITY PURC/BASE COS	17,888,806	18,699,651	18,699,651	17,912,430	18,974,764
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400
5-100-720.00	LCRA OVER/UNDER COLLECTI	-	-	-	-	-
	TOTAL NON-DEPT DIRECT	17,891,206	18,702,051	18,702,051	17,914,830	18,977,164

CITY OF BRENHAM
ELECTRIC CAPITAL PROJECTS FUND 132
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (O)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY	121,305	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	121,305	-	-	-	-
OPERATING INCOME (LOSS)	(121,305)	-	-	-	-
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	-	-	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(121,305)	-	-	-	-
TRANSFERS IN	-	219,503	219,503	191,002	353,502
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	219,503	219,503	191,002	353,502
CHANGE IN NET POSITION OPERATIONS	(121,305)	219,503	219,503	191,002	353,502
FUND BALANCE	-	219,503	219,503	191,002	544,504

* FY23 CHIPPER PURCHASE WAS PAID BY NOTE.

CITY OF BRENHAM
ELECTRIC CAPITAL PROJECTS FUND 132
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-100-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	121,305	-	-	-	-
	TOTAL NON-DEPT DIRECT	121,305	-	-	-	-

CITY OF BRENHAM
ELECTRIC CAPITAL PROJECTS FUND 132
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (A)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
6-000-602.00	INTERFUND TRNSF-ELEC CAP PROJ	-	(219,503)	(219,503)	(191,002)	(353,502)
	TOTAL NON-DEPT DIRECT	-	(219,503)	(219,503)	(191,002)	(353,502)

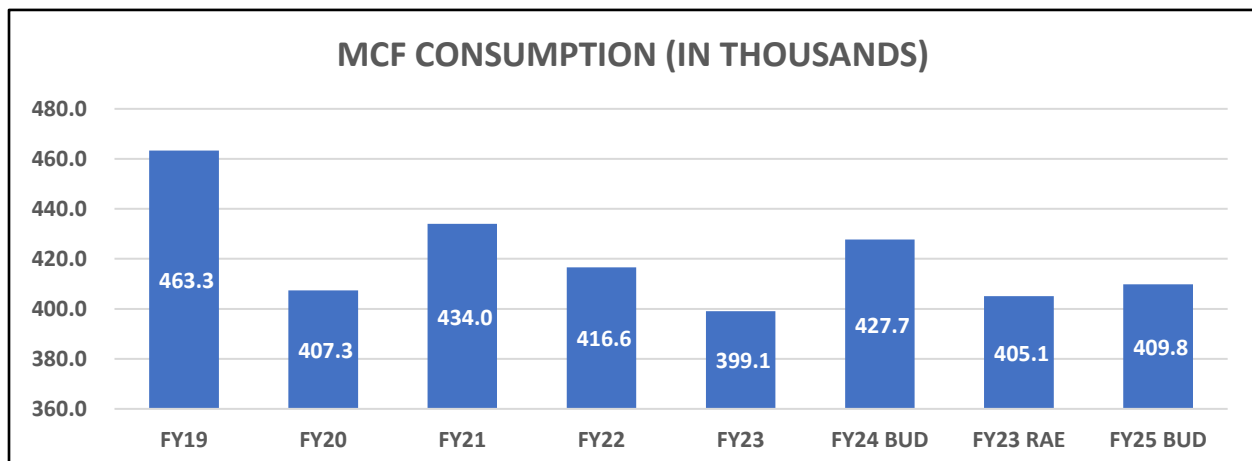
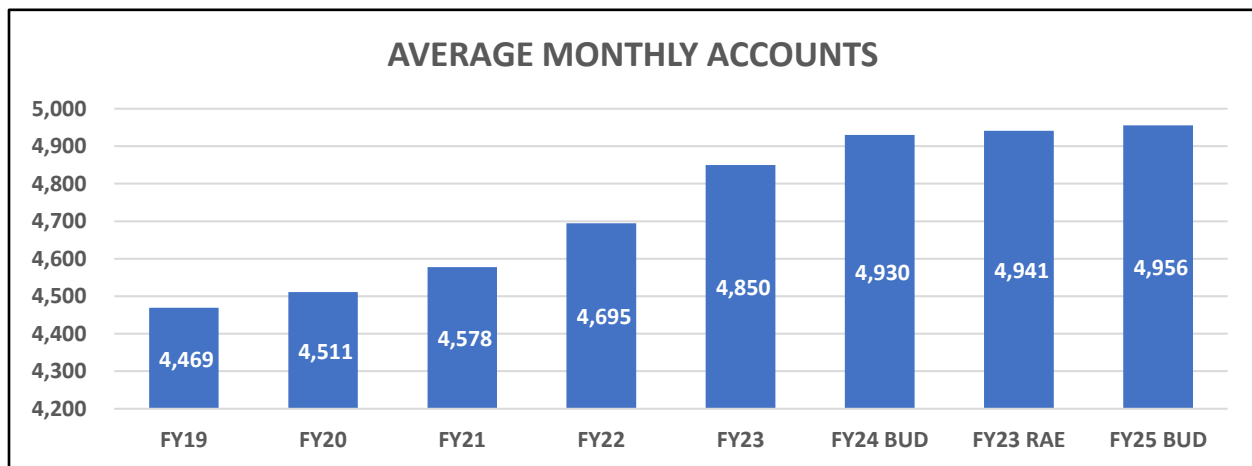


GAS FUND

The Gas Fund is budgeted in two (2) separate funds on the INCODE accounting system: Fund 103 and Fund 123. Fund 123 is a sub-fund to Fund 103. Fund 103 is the primary operating fund for distribution operations and cost of service source for gas rate setting. Fund 123 is used to track gas supply costs and supply cost recovery from billed customer (pass-through) revenues.

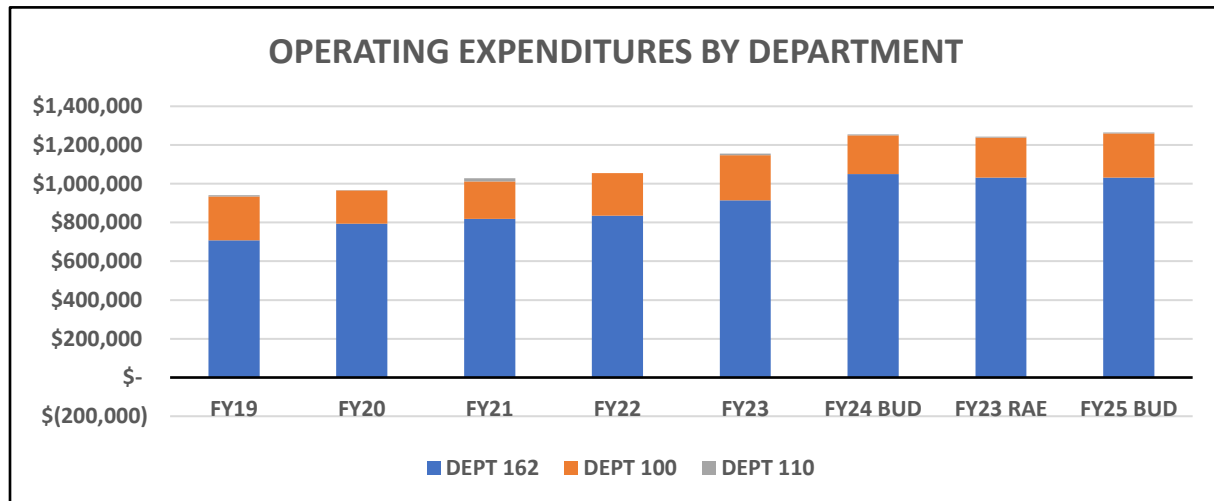
FUND 103 - GAS DISTRIBUTION FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Distribution Revenues – \$1.8 million in operating revenues are projected for the FY25 Proposed Budget. This is an increase of \$54,023 or 3.2 percent over the FY24 Budget. These revenues are used to cover distribution operating costs, General Fund franchise fees and transfers to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 94 percent of operating revenues and are determined by gas rates and consumer demand measured in mcf. Gas rates were last increased 10 percent for Industrial customers and 12.4 percent for other customers on October 1, 2021. Fees for line taps were increased October 1, 2022. No gas rate changes are planned for the next fiscal year. FY25 Budget revenues are expected to exceed FY24 RAE which experienced an unusually warm winter. Revenue drivers include:
 - Development growth with an increase in the average number of monthly billed accounts
 - Normal consumption for heating during winter despite a La Nina forecast



- Distribution Operating Expenditures – The FY25 Proposed Budget includes \$1.3 million in operating expenditures. This is an increase of \$9,809 or 0.8 percent over the FY24 Budget.

Department 162 – Gas is the primary operating department budgets with staff. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees are budgeted. Department 110 includes budgets for credit card fees (other sundry), inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in distribution revenues on the financial statement. The operating budget for Department 162 is \$1,032,422.

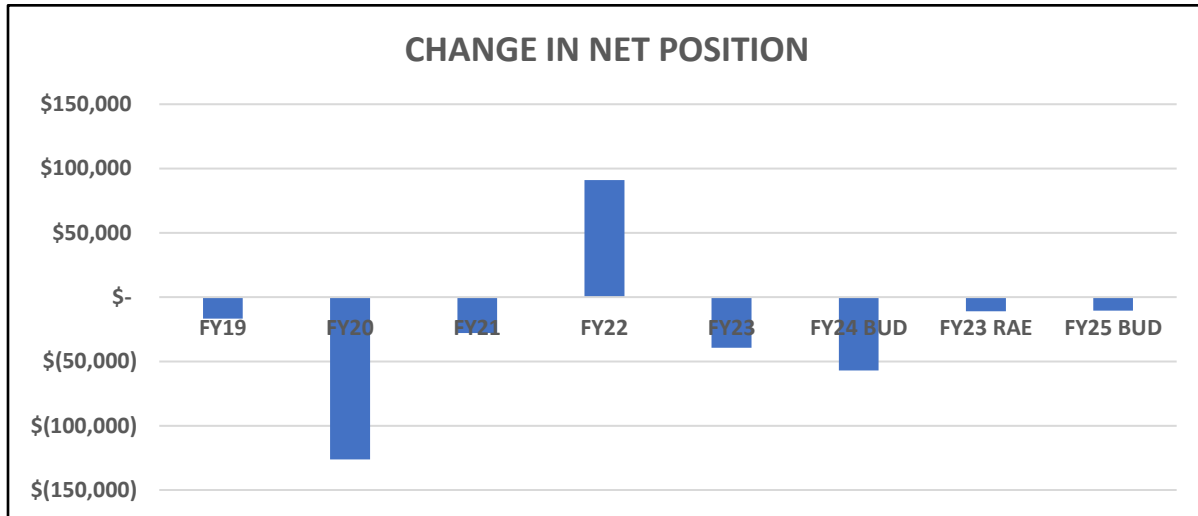


The largest operating expenditure is for personnel which is 46 percent of the operating expenditure budget, followed by capital outlay (19 percent) and franchise fees (18 percent). Franchise fees are calculated at 7 percent of consumption (mcf) distribution revenues AND the revenues billed for recovery of the gas supply costs budgeted in Fund 122. Capital appearing in the Fund 103 operating budget is revenue or reserve (not debt) funded.

Expenditure drivers (B2B) include:

- An increase in personnel costs of \$18,844 (4.6 percent) due to COLA and medical premium increases but no new added positions in FY25
 - An increase of \$9,601 in supplies for various small equipment, including replacement of a SCADA RTU (\$3,000), purchase of an odorometer (\$5,500) and remote meter reader (\$3,729).
 - A decrease of (\$4,405) in maintenance budgets for utility lines, meters and utility plants
 - An increase of \$50,357 in contractual services, mainly due to a one-time, non-recurring consultant preparation of an Infrastructure Manual
 - A decrease of (\$90,691) in revenue funded capital projects with the completion of one-time projects in FY24, including the Gas Main Testing project (one-time) in FY24
 - An increase of \$27,338 in franchise fees paid to the General Fund from higher revenues
 - A decrease in sundries budget of (\$1,235) for seminars and memberships
- Distribution Non-Operating Revenues (Expenditures) – The FY25 Proposed Budget shows \$43,598 increase in non-operating revenues because of higher interest earnings on larger investment balances.
 - Transfers In (Out) – The Gas Fund reimburses the General Fund and the Electric Fund for shared service costs. For the FY25 Proposed Gas Fund Budget there is (\$589,434) in transfers-out which is a \$41,340 increase from FY24 Budget. B2B drivers include:

- An increase in transfers-out to the Electric Fund of \$33,551 due to higher budget for Department 160
- An increase in the transfer-out to the General Fund of \$7,789 due to higher shared service costs
- **Change In Net Position** – Since expenditures exceed revenues, there is a reduction in net position of (\$10,478) in the FY25 Proposed Gas Distribution Fund Budget. Contributing to this deficit is a one-time charge budgeted at \$45,000 for an Infrastructure Design Manual which sets standards for outside contractors installing natural gas line extensions. It is not considered a sustained increase in cost-of-service. For this reason, gas distribution rates remain unchanged.



FUND 123 - GAS POWER SUPPLY FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- **Revenues & Expenditures** – \$1.6 million in revenues and expenditures are projected for the FY25 Proposed Gas Power Supply Fund Budget. Revenues billed and received from gas customers are used to recover gas power supply costs invoiced by the natural gas supplier and pipeline companies. Supply costs and related billed pass-through revenues are expected to increase on a budget-to-budget basis (31 percent), primarily because of significantly higher commodity prices.

CITY OF BRENHAM
GAS FUND 103 - GAS OPERATIONS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (0)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	1,568,883	1,704,896	1,704,896	1,699,565	1,758,919
TOTAL REVENUES	1,568,883	1,704,896	1,704,896	1,699,565	1,758,919
OPERATING EXPENDITURES					
SALARIES	556,880	566,509	566,509	584,813	585,353
SUPPLIES	53,463	41,725	41,725	51,595	51,326
MAINTENANCE	23,147	43,860	43,860	42,775	39,455
CONTRACTUAL SERVICES	66,272	49,263	49,263	45,986	99,620
CAPITAL OUTLAY	198,039	327,991	327,991	286,868	237,300
GROSS REVENUE TAX	232,968	200,203	200,203	206,345	227,541
MISCELLANEOUS	25,552	25,603	25,603	25,173	24,368
TOTAL OPERATING EXPENDITURES	1,156,320	1,255,154	1,255,154	1,243,555	1,264,963
OPERATING INCOME (LOSS)	412,562	449,742	449,742	456,010	493,956
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	42,447	41,402	41,402	90,217	85,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	42,447	41,402	41,402	90,217	85,000
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	455,010	491,144	491,144	546,227	578,956
TRANSFERS IN	5,515	-	-	-	-
TRANSFERS OUT	(499,969)	(548,094)	(548,094)	(557,220)	(589,434)
TOTAL TRANSFERS IN/(OUT)	(494,454)	(548,094)	(548,094)	(557,220)	(589,434)
CHANGE IN NET POSITION OPERATIONS	(39,444)	(56,950)	(56,950)	(10,993)	(10,478)
WORKING CAPITAL - ENDING					
	855,233	798,283	798,283	876,575	866,097

CITY OF BRENHAM
GAS FUND 103
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-602.00	GAS UTIL REVENUES	1,495,900	1,641,196	1,641,196	1,589,537	1,648,659
4-602.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-
4-611.00	GAS COST ADJUSTMENT	-	-	-	-	-
4-612.00	WINTER CONNECT FEE	-	-	-	-	-
4-613.00	RELIGHT SERVICE	30	30	30	45	60
4-614.00	SERVICE CHARGE	-	75	75	-	-
4-632.00	STATE SALES TAX	8,749	8,000	8,000	6,473	7,500
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	-	53,689	55,000
4-645.00	LINE LOCATE FEE	-	-	-	-	-
4-646.00	INSPECTION FEE	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	-	-	-	1,524	-
4-655.00	LINE TAPS	61,079	61,095	61,095	50,557	50,000
4-690.00	MISCELLANEOUS UTIL REVENUE	182	200	200	2,740	2,700
4-706.00	TMGC REBATE	-	-	-	-	-
4-710.00	INTEREST EARNED	927	-	-	-	-
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	41,521	41,402	41,402	90,217	85,000
4-720.00	INSURANCE PROCEEDS	-	-	-	-	-
4-720.10	SETTLEMENT PROCEEDS	-	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	-	-	-	-	-
	TOTAL	1,608,387	1,751,998	1,751,998	1,794,782	1,848,919

CITY OF BRENHAM
GAS FUND 103
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-705.00	GAS PURCHASE BASE/COST ADJ	-	-	-	-	-
5-100-706.00	GAS PURCH/COST ADJUSTMENT	-	-	-	-	-
5-100-707.00	SOURCE COST ADJ	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	-	-	-	-	-
5-100-860.15	DEBT SERVICE-PRINCIPAL	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	232,968	200,203	200,203	206,345	227,541
	TOTAL	232,968	200,203	200,203	206,345	227,541

CITY OF BRENHAM
GAS FUND 103
DEPT 110 - NON-DEPT MISC EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	(2,943)	5,700	5,700	5,000	5,000
5-110-905.00	DEPRECIATION	-	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	8,347	5,000	5,000	5,000	5,000
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	-	-	-	-	-
	TOTAL	5,404	10,700	10,700	10,000	10,000

CITY OF BRENHAM
GAS FUND 103
DEPT 162 GAS DEPT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-162-101.00	SALARIES & WAGES	344,763	358,940	358,940	371,695	375,563
5-162-102.00	OVERTIME PAY	15,566	16,800	16,800	13,636	16,800
5-162-103.00	OASDI/MEDICARE	28,099	28,478	28,478	30,062	31,861
5-162-103.02	MATCHING RETIREMENT	66,813	65,443	65,443	72,141	72,468
5-162-105.00	LONGEVITY PAY	9,906	7,020	7,020	6,877	7,020
5-162-105.01	EDUCATION/MISCELLANEOUS	6,017	6,300	6,300	5,901	6,000
5-162-105.03	STANDBY	13,858	11,100	11,100	11,856	11,100
5-162-106.00	MEDICAL INSURANCE	66,517	67,907	67,907	67,907	59,216
5-162-106.01	LIFE INSURANCE	1,328	581	581	581	1,212
5-162-106.02	LONG TERM DISABILITY	738	778	778	778	812
5-162-107.00	WORKERS' COMPENSATION	3,276	3,162	3,162	3,379	3,301
5-162-201.00	CHEMICALS	-	1,300	1,300	1,300	-
5-162-202.00	FUEL	8,653	10,000	10,000	9,000	9,000
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,446	4,000	4,000	3,750	3,500
5-162-204.00	POSTAGE & FREIGHT	773	900	900	900	905
5-162-205.00	OFFICE SUPPLIES	28	300	300	200	200
5-162-206.00	EMPLOYEE RELATIONS	730	600	600	800	800
5-162-207.00	REPRODUCTION & PRINTING	455	650	650	600	650
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,709	4,000	4,000	4,295	4,554
5-162-210.00	BOTANICAL & AGRICULTURAL	88	175	175	150	175
5-162-211.00	CLEANING AND JANITORIAL	2,023	1,500	1,500	1,600	1,613
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,377	500	500	500	1,000
5-162-213.00	COMMUNICATIONS EQUIPMENT	13	-	-	-	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	184	500	500	450	500
5-162-250.00	OTHER SUPPLIES	5,444	5,250	5,250	5,000	5,200
5-162-301.00	UTILITY LINES	4,537	9,000	9,000	7,000	7,000
5-162-303.00	VEHICLES/LARGE EQUIPMENT	4,712	3,500	3,500	4,500	4,000
5-162-304.00	MACHINERY/EQUIPMENT	8,079	4,960	4,960	6,000	5,155
5-162-308.00	METERS	2,950	9,000	9,000	8,000	8,000
5-162-311.00	UTILITY PLANTS	2,740	17,100	17,100	17,100	15,100
5-162-312.00	BUILDINGS/APPLIANCES	128	300	300	175	200
5-162-401.00	ELECTRICAL	3,437	3,173	3,173	3,480	3,347
5-162-402.00	AUDITS/CONSULTANTS FEES	35,000	5,000	5,000	2,500	59,000
5-162-402.15	STATE FEES	3,063	13,363	13,363	13,395	10,913
5-162-403.00	TELEPHONE	3,140	2,917	2,917	3,000	3,100
5-162-404.00	GAS	759	759	759	759	759
5-162-405.50	DRAINAGE CHARGE	701	701	701	701	701
5-162-406.60	DISPOSAL FEES	33	75	75	75	75
5-162-408.00	RENTAL & LEASES	3,179	3,162	3,162	3,267	3,410
5-162-408.10	RENTALS/LEASES-FLEET	3,034	2,750	2,750	2,500	2,000
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	148	-	-	232	-
5-162-409.10	PUBLIC ED/INFORMATION	8,634	10,307	10,307	10,043	10,035
5-162-424.00	SERVICE CONTRACTS	3,089	3,146	3,146	2,799	2,865
5-162-425.00	LABORATORY TEST FEES	420	1,440	1,440	1,400	1,500
5-162-450.00	OTHER SERVICES	1,637	2,470	2,470	1,835	1,915
5-162-704.00	UTILITY LINES	15,000	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEMENTS	5,047	3,500	3,500	10,000	6,000
5-162-709.00	GAS REGULATORS	4,931	3,500	3,500	8,000	5,000
5-162-710.00	MACHINERY/EQUIPMENT	-	3,550	3,550	3,550	9,229
5-162-714.10	SCADA COMMUNICATIONS	1,562	1,500	1,500	1,500	3,000
5-162-804.00	UTILITY LINES	-	16,445	16,445	16,445	16,685
5-162-804.10	UTILITY LINES-CONTINGENCY	2,583	21,632	21,632	21,632	22,497
5-162-804.20	UTILITY LINES-CONTRACTORS	24,750	98,954	98,954	52,283	-
5-162-808.00	METERS	92,896	61,652	61,652	90,000	64,117
5-162-808.10	NEW SERVICE INSTALLS	35,442	27,040	27,040	25,000	28,122

CITY OF BRENHAM
GAS FUND 103
DEPT 162 GAS DEPT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-162-809.00	GAS REGULATORS	12,237	27,040	27,040	9,300	28,112
5-162-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	9,980	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	30,131	56,228	56,228	62,228	77,767
5-162-901.00	LIAB/CASUALTY INSURANCE	3,596	4,243	4,243	4,107	4,312
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	13,161	15,060	15,060	15,066	14,056
5-162-908.10	MILEAGE	280	700	700	400	400
5-162-950.00	OTHER SUNDRY	168	600	600	600	600
	TOTAL	915,005	1,049,951	1,049,951	1,032,210	1,032,422

CITY OF BRENHAM
GAS FUND 103
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
6-000-601.00	INTERFUND TRNF-GENERAL	281,732	316,766	316,766	312,013	324,555
6-000-601.03	INTERFUND TRNSF-GAS	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	218,237	231,328	231,328	245,207	264,879
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	(5,515)	-	-	-	-
	TOTAL	494,454	548,094	548,094	557,220	589,434

CITY OF BRENHAM
GAS WPC FUND 123
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (0)	FY24 BUD (A)	FY24 RAE	FY25 BUD (0)
OPERATING REVENUES					
CHARGES FOR SERVICES	1,832,199	1,218,854	1,218,854	1,358,245	1,601,933
TOTAL REVENUES	1,832,199	1,218,854	1,218,854	1,358,245	1,601,933
OPERATING EXPENDITURES					
COST OF SALES & SERVICES	1,627,725	1,218,854	1,218,854	1,325,635	1,601,933
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	25,127	-	-	275	-
CAPITAL OUTLAY	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,652,852	1,218,854	1,218,854	1,325,910	1,601,933
OPERATING INCOME (LOSS)	179,347	-	-	32,335	-
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	-	-	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	179,347	-	-	32,335	-
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION OPERATIONS	179,347	-	-	32,335	-

CITY OF BRENHAM
GAS WPC FUND 123
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-602.00	GAS UTIL REVENUES	2,135,265	2,288,023	2,288,023	2,167,093	2,192,516
4-611.00	GAS COST ADJUSTMENT	(303,066)	(1,069,169)	(1,069,169)	(808,848)	(590,583)
	TOTAL	1,832,199	1,218,854	1,218,854	1,358,245	1,601,933

CITY OF BRENHAM
GAS WPC FUND 123
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-402.00	AUDITS/CONSULTANTS FEES	2,035	-	-	-	-
5-100-419.00	LEGAL FEES	23,092	-	-	275	-
5-100-705.00	GAS PURCHASE COST	1,627,725	1,218,854	1,218,854	1,325,635	1,601,933
5-100-706.00	OASIS INTERCONNECT	-	-	-	-	-
	TOTAL	1,652,852	1,218,854	1,218,854	1,325,910	1,601,933



WATER FUND

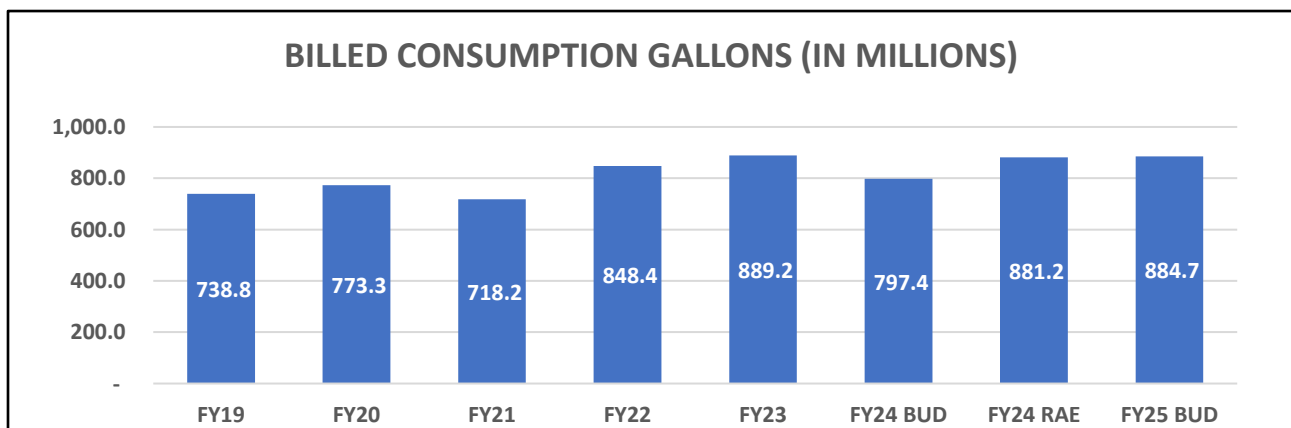
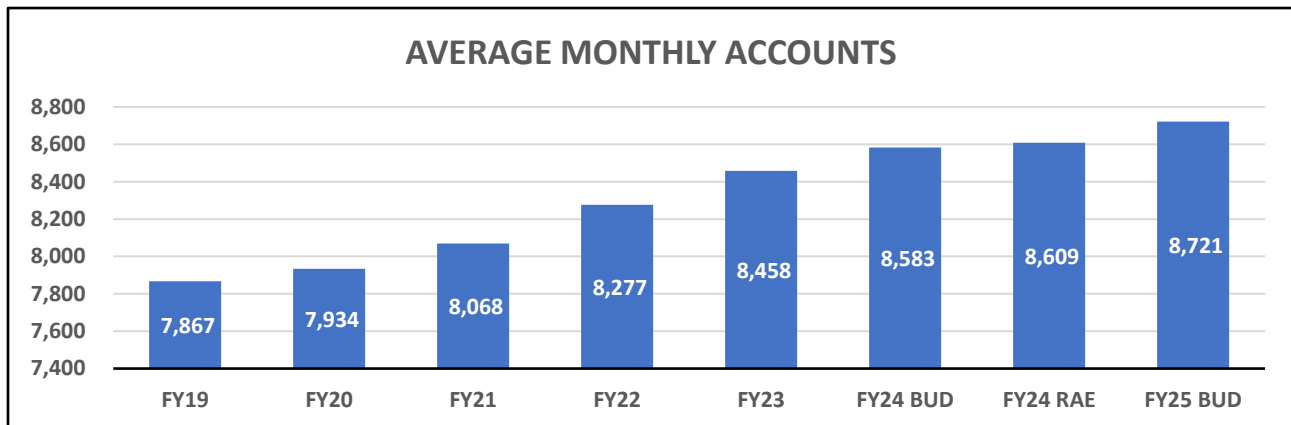
The Water Fund is budgeted in two (2) separate funds on the INCODE accounting system: Fund 104 and Fund 134. Fund 134 is a sub-fund to Fund 104. Fund 104 is the primary operating fund for water treatment and distribution operations and cost of service source for water rate setting. Fund 134 was established to account for grant and debt funded capital received or incurred after FY21.

FUND 104 - WATER FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Operating Revenues – \$8.0 million in operating revenues are projected for the FY25 Proposed Budget. This is an increase of \$1.9 million or 32.2 percent over the FY24 Budget and reflects water rate increases in April of 2024 and April of 2025 needed for covering debt associated with water plant expansion and groundwater well additions. These revenues are used to cover water treatment and distribution operating costs, debt service payments, General Fund franchise fees and transfers to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 98 percent of operating revenues and are determined by water rates and customer demand based on water usage.

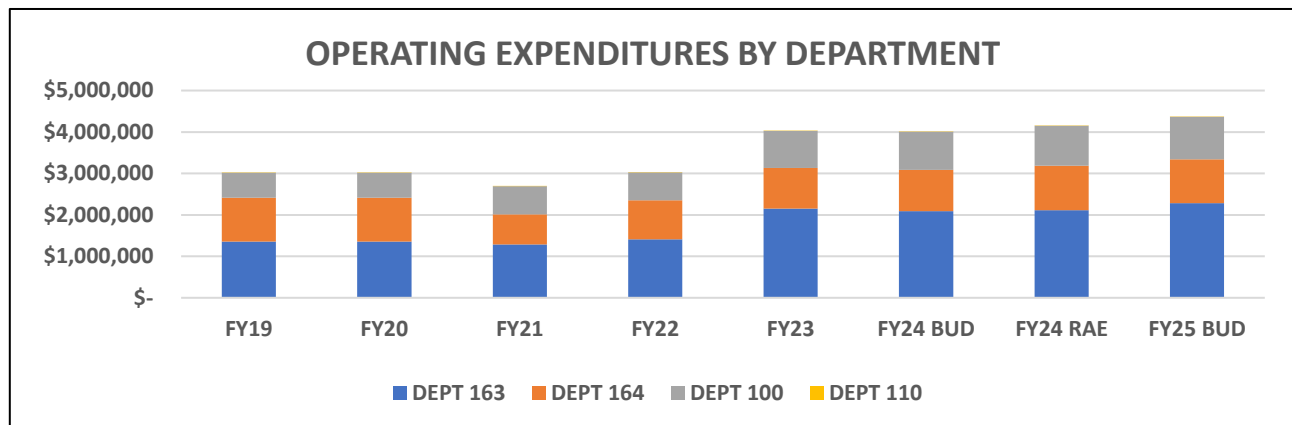
Other revenue drivers include:

- An increase in average monthly accounts due to new subdivision and commercial development
- An increase in gallons consumed due to new subdivision and commercial development



- Operating Expenditures – The FY25 Proposed Budget includes \$4.4 million in operating expenditures. This is an increase of \$365,174 or 9.1 percent over the FY24 Budget.

There are two (2) primary operating department budgets with staff: Department 163 – Water Treatment and Department 164 – Water Construction. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees (and debt service) are budgeted. Department 110 includes budgets for other sundries, inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in operating revenues on the financial statement. Of the two (2) primary operating departments, Department 163 has the largest operating department budget at \$2.3 million or 52.2 percent of operating expenditures. The operating budget for Department 164 is \$1.1 million.

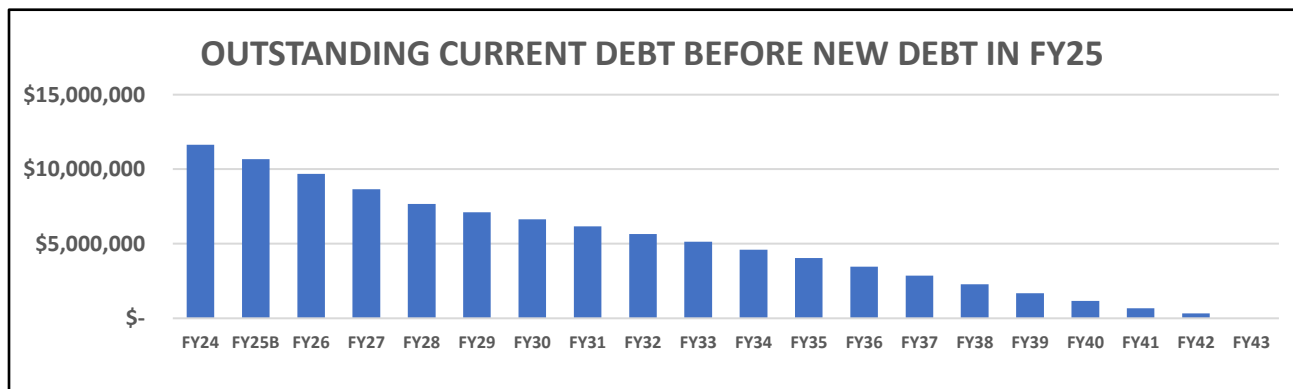


The largest operating expenditure is for personnel which is 26 percent of the operating expenditure budget, followed by supplies (25 percent), franchise fee (13 percent), purchased water (11 percent), contractual services (10 percent), capital outlay (8 percent) maintenance (6 percent), and miscellaneous expenditures (<1 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital appearing in the Fund 104 operating budget is revenue or reserve (not debt) funded. Debt (or grant) funded capital is budgeted in Fund 134.

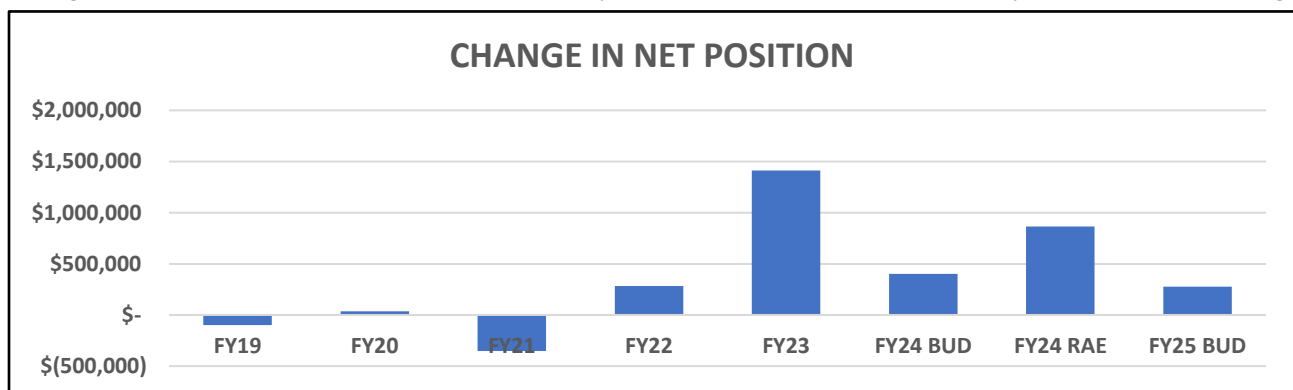
Expenditure drivers (B2B) include:

- A \$27,108 (5.8 percent) increase in purchased water supply per Brazos Valley River Authority (BRA) plan to implement 5 to 6 percent increase in water supply costs, annually
- An increase in personnel costs of \$55,525 due to 3 percent COLA and an increase in medical insurance premiums but no personnel additions
- An increase of \$133,654 in supplies expenditures, primarily from higher chemical costs for water treatment
- A small decrease of (\$2,895) in maintenance
- A small increase in contractual services budget of \$2,208
- A decrease of (\$6,096) in capital expenditures with (\$88,894) reduction in SCADA and contingency capital and the completion of the 2nd AMI tower (a one-time \$19,000 expenditure in FY24) offsetting increases in vehicle replacements and improvements to the chlorination room
- An increase of \$138,138 in franchise fees on higher FY25 revenues due to water rate increases
- An increase of \$17,532 in miscellaneous for added insurance for plant and water towers

- **Distribution Non-Operating Revenues (Expenditures)** – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as, interest earnings. Debt has been used for various water infrastructure improvements. At the end of FY24, outstanding debt balance is \$11.6 million. The FY25 Proposed Budget shows (\$2.9) million in net expenditures meaning expenditures exceed non-operating revenues. The expenditure driver is for debt service and there is an increase of \$1.6 million on a B2B basis. Budget drivers include:
 - An increase in debt service payments because of a planned new debt issuance of \$23.7 million for funding the Water Plant Expansion, a groundwater well site, and the replacement of water mains
 - Higher investment earnings and miscellaneous revenues



- **Transfers In (Out)** – The Water Fund reimburses via transfers-out to the General Fund and the Electric Fund shared service costs for such administrative oversight, utility billing, customer service, SCADA, IT, accounting/finance, human resources, etc. For the FY25 Proposed Water Fund Budget there is (\$620,340) in transfers-out which is (\$39,306) higher than FY24 Budget. Transfers-in, at \$150,000, is lower than the FY24 Budget of \$200,000 from the Wastewater Fund and \$65,900 from Central Fleet Fund for the funding of a vac truck. B2B drivers include:
 - An increase of \$8,126 in transfers-outs to the General Fund
 - A \$31,180 increase in transfers-out to the Electric Fund
 - A \$150,000 transfer-in from the Impact Fee Fund
- **Change In Net Position** – There is an increase in net position of \$275,970 in the FY25 Proposed Water Fund Budget.



FUND 134 – WATER CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- **Expenditures/Revenues** – The FY25 Proposed Budget includes \$6.2 million of primarily capital expenditures using debt proceeds from 2024 and 2025 issuances for water plant expansion, groundwater well site and main replacements. These are multi-year projects.
- **Change in Net Position** – For FY24 Budget, Fund 134 shows a change in net position of (\$6.1) million which is offset by bond proceeds recorded as a balance sheet item.

CITY OF BRENHAM
WATER FUND 104 - WATER OPERATIONS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (0)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	6,163,946	6,043,204	6,240,154	6,853,743	7,990,742
TOTAL REVENUES	6,163,946	6,043,204	6,240,154	6,853,743	7,990,742
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	439,992	467,556	467,556	467,556	494,664
SALARIES	1,000,682	1,081,738	1,081,738	1,094,807	1,137,263
SUPPLIES	1,213,491	949,851	1,072,351	1,015,707	1,083,505
MAINTENANCE	212,766	265,995	265,995	270,200	263,100
CONTRACTUAL SERVICES	523,047	453,590	474,565	480,375	455,798
CAPITAL OUTLAY	193,968	290,841	297,064	335,361	350,645
GROSS REVENUE TAX	418,248	408,148	421,935	466,837	546,286
MISCELLANEOUS	29,939	23,097	23,097	24,882	40,629
TOTAL OPERATING EXPENDITURES	4,032,132	3,940,816	4,104,301	4,155,725	4,371,890
OPERATING INCOME (LOSS)	2,131,814	2,102,388	2,135,853	2,698,018	3,618,852
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(298,155)	(454,409)	(454,409)	(336,215)	(905,429)
PRINCIPAL RETIREMENT (AUG)	(875,851)	(950,763)	(950,763)	(1,050,000)	(1,749,914)
ISSUANCE COSTS	-	-	(76,171)	(76,171)	(369,000)
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	64,373	8,404	75,404	69,801	70,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	91,038	77,169	77,169	82,811	81,801
TOTAL NONOPERATING REVENUES (EXP)	(1,018,594)	(1,319,599)	(1,328,770)	(1,309,774)	(2,872,542)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,113,220	782,789	807,083	1,388,244	746,310
TRANSFERS IN	834,079	200,000	65,900	65,900	150,000
TRANSFERS OUT	(534,463)	(581,034)	(581,034)	(588,962)	(620,340)
TOTAL TRANSFERS IN/(OUT)	299,616	(381,034)	(515,134)	(523,062)	(470,340)
CHANGE IN NET POSITION OPERATIONS	1,412,836	401,755	291,949	865,182	275,970
WORKING CAPITAL - ENDING	1,078,282	1,482,537	1,372,731	5,961,188	23,827,558

* WORKING CAPITAL INCLUDES UNSPENT BOND PROCEEDS FROM 2024 AND 2025 ISSUES..

CITY OF BRENHAM
WATER FUND 104
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-603.00	WATER UTIL REVENUES	5,974,987	5,830,676	6,027,626	6,669,016	7,804,092
4-603.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-
4-607.00	FIRE LINE	115,532	116,359	116,359	119,919	120,000
4-614.00	SERVICE CHARGE	1,425	1,025	1,025	150	150
4-642.00	DEVELOPERS CONTRIBUTION	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLAC	5,499	1,000	1,000	2,871	3,000
4-651.00	SET METER ON FIRE HYDRANT	1,400	1,000	1,000	1,400	2,000
4-652.00	WATER FROM FIRE STATION	-	-	-	-	-
4-653.00	TEST WATER METERS	-	-	-	-	-
4-655.00	LINE TAPS	61,749	93,144	93,144	59,180	60,000
4-656.00	WATER RESALE AGREEMENT	68,112	72,369	72,369	72,369	77,001
4-690.00	MISCELLANEOUS UTIL REVEN	6,469	5,000	5,000	6,207	6,500
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-
4-710.00	INTEREST EARNED	51,940	-	-	-	-
4-710.10	REALIZED LOSS/GAIN INVESTI	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON I	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	12,020	8,002	75,002	69,801	70,000
4-710.31	INTEREST-TEXSTAR	413	402	402	-	-
4-720.00	INSURANCE PROCEEDS	943	-	-	5,153	-
4-730.00	GRANT REVENUE	-	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	-	-	-	-	-
4-770.00	RENTAL INCOME	4,800	4,800	4,800	4,800	4,800
4-790.00	MISC OTHER REVENUE	-	-	-	-	-
4-790.50	AMORTIZED BOND PREMIUMS	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	17,183	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSET	-	-	-	489	-
TOTAL		6,322,473	6,133,777	6,397,727	7,011,355	8,147,543

CITY OF BRENHAM
WATER FUND 104
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-119.10	MEDICAL ATTRITION FACTOR	-	-	-	-	(11,416)
5-100-402.00	AUDITS/CONSULTANT FEES	35,100	39,000	39,000	29,900	-
5-100-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-
5-100-421.00	BOND PAYING AGENT FEES	-	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	-	-	76,171	76,171	369,000
5-100-708.00	WATER PURCHASED	439,992	467,556	467,556	467,556	494,664
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	298,155	454,409	454,409	336,215	905,429
5-100-860.15	PRINCIPAL-DEBT SERVICE	875,851	950,763	950,763	1,050,000	1,749,914
5-100-860.30	RENO SETTLEMENT PAYMENTS	-	-	-	-	-
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	418,248	408,148	421,935	466,837	546,286
5-100-905.15	AMORTIZATION EXP-GASB 87	-	-	-	-	-
5-100-942.15	INTEREST EXPENSES-GASB 87	-	-	-	-	-
TOTAL		2,067,346	2,319,876	2,409,834	2,426,679	4,053,877

CITY OF BRENHAM
WATER FUND 104
DEPT 110 - NON-DEPT MISC EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	3,115	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	2,995	2,000	2,000	3,000	3,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-
TOTAL		6,110	7,000	7,000	8,000	8,000

CITY OF BRENHAM
WATER FUND 104
DEPT 163 WATER TREATMENT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-163-101.00	SALARIES & WAGES	392,266	440,650	440,650	443,590	479,622
5-163-102.00	OVERTIME PAY	38,212	23,600	23,600	23,934	23,600
5-163-103.00	OASDI/MEDICARE	32,382	34,637	34,637	35,444	39,717
5-163-103.02	MATCHING RETIREMENT	75,517	79,597	79,597	84,253	90,338
5-163-105.00	LONGEVITY PAY	5,930	4,560	4,560	3,711	3,960
5-163-105.01	EDUCATION/MISCELLANEOUS	7,144	8,400	8,400	7,081	7,200
5-163-105.03	STANDBY	3,905	4,800	4,800	2,499	4,800
5-163-106.00	MEDICAL INSURANCE	66,702	78,662	78,662	78,662	72,937
5-163-106.01	LIFE INSURANCE	1,339	706	706	706	1,531
5-163-106.02	LONG TERM DISABILITY	744	946	946	946	1,026
5-163-107.00	WORKERS' COMPENSATION	5,562	5,812	5,812	5,971	6,328
5-163-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	603	-
5-163-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-163-201.00	CHEMICALS	864,000	665,000	709,000	642,442	725,000
5-163-202.00	FUEL	12,506	10,000	10,000	10,000	10,000
5-163-203.00	TOOLS/SMALL EQUIPMENT	2,576	2,000	2,000	2,000	1,500
5-163-204.00	POSTAGE & FREIGHT	2,611	2,500	2,500	2,000	2,500
5-163-205.00	OFFICE SUPPLIES	586	800	800	800	500
5-163-206.00	EMPLOYEE RELATIONS	471	500	500	700	600
5-163-207.00	REPRODUCTION & PRINTING	1,234	1,100	1,100	2,000	2,000
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,698	4,400	4,400	4,140	7,900
5-163-209.00	EDUCATIONAL	-	-	-	2,255	500
5-163-210.00	BOTANICAL & AGRICULTURAL	36	100	100	100	100
5-163-211.00	CLEANING AND JANITORIAL	1,038	1,000	1,000	1,000	1,000
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	3,100	3,100	1,950	2,200
5-163-213.00	COMMUNICATIONS EQUIPMENT	26	-	-	-	-
5-163-220.00	LAB SUPPLIES	27,249	18,000	31,000	33,000	34,485
5-163-221.00	SAFETY/FIRST AID SUPPLIES	11,183	2,000	2,000	6,033	3,000
5-163-223.00	SMALL APPLIANCES	-	600	600	1,200	1,000
5-163-250.00	OTHER SUPPLIES	2,169	2,000	2,000	2,500	2,500
5-163-303.00	VEHICLES/LARGE EQUIPMENT	2,021	1,500	1,500	8,000	1,500
5-163-304.00	MACHINERY/EQUIPMENT	1,297	1,000	1,000	1,000	1,000
5-163-310.00	LAND/GROUNDS	1,600	2,500	2,500	1,500	1,600
5-163-311.00	UTILITY PLANTS	118,946	150,669	150,669	150,000	150,000
5-163-312.00	BUILDINGS/APPLIANCES	1,338	10,000	10,000	8,000	5,000
5-163-350.00	OTHER MAINTENANCE	11	500	500	1,700	1,000
5-163-401.00	ELECTRICAL	242,565	236,250	236,250	251,511	253,651
5-163-402.00	AUDITS/CONSULTANTS FEES	122,765	30,000	30,000	30,000	44,000
5-163-402.15	STATE FEES	23,458	25,000	25,000	21,401	25,000
5-163-403.00	TELEPHONE	1,158	1,274	1,274	917	869
5-163-405.50	DRAINAGE CHARGE	135	135	135	135	135
5-163-406.60	DISPOSAL FEES	116	160	160	250	180
5-163-408.00	RENTAL & LEASES	4,683	5,440	5,440	5,600	6,000
5-163-408.10	RENTALS/LEASES-FLEET	-	150	150	1,000	500
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,117	1,000	1,000	1,000	800
5-163-424.00	SERVICE CONTRACTS	5,372	6,157	6,157	9,615	10,070
5-163-425.00	LABORATORY TEST FEES	16,061	20,800	20,800	16,000	16,800
5-163-450.00	OTHER SERVICES	17,081	9,100	9,100	16,418	17,625
5-163-710.00	MACHINERY/EQUIPMENT	5,300	-	-	638	7,000
5-163-714.00	RADIOS/RADAR/CAMERAS	2,138	-	-	-	3,120
5-163-714.10	SCADA COMMUNICATIONS	2,412	-	-	8,179	3,000
5-163-715.00	OTHER CAPITAL	-	17,000	17,000	16,347	12,000
5-163-805.00	UTILITY PLANTS	-	81,120	81,120	22,600	122,094
5-163-810.00	MACHINERY/EQUIPMENT	-	-	-	45,944	-
5-163-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	46,000

CITY OF BRENHAM
WATER FUND 104
DEPT 163 WATER TREATMENT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-163-814.10	SCADA/COMMUNICATIONS	-	77,134	17,457	77,000	-
5-163-901.00	LIAB/CASUALTY INSURANCE	5,452	6,433	6,433	6,772	20,002
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	12,490	8,000	8,000	8,000	9,000
5-163-908.10	MILEAGE	501	700	700	650	700
TOTAL		2,149,103	2,087,492	2,084,815	2,109,697	2,284,490

CITY OF BRENHAM
WATER FUND 104
DEPT 164 WATER CONSTRUCTION

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-164-101.00	SALARIES & WAGES	220,813	249,872	249,872	251,096	259,710
5-164-102.00	OVERTIME PAY	22,188	13,000	13,000	13,748	13,000
5-164-103.00	OASDI/MEDICARE	18,663	19,533	19,533	20,483	22,471
5-164-103.02	MATCHING RETIREMENT	44,051	44,887	44,887	49,370	51,113
5-164-105.00	LONGEVITY PAY	4,381	3,120	3,120	3,645	3,840
5-164-105.01	EDUCATION/MISCELLANEOUS	6,775	7,200	7,200	7,081	7,200
5-164-105.03	STANDBY	11,195	10,000	10,000	9,129	10,000
5-164-106.00	MEDICAL INSURANCE	38,419	47,570	47,570	47,570	45,414
5-164-106.01	LIFE INSURANCE	765	398	398	398	845
5-164-106.02	LONG TERM DISABILITY	425	534	534	534	566
5-164-107.00	WORKERS' COMPENSATION	3,303	3,254	3,254	3,487	3,461
5-164-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	866	-
5-164-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-164-202.00	FUEL	18,138	18,000	18,000	16,000	16,000
5-164-203.00	TOOLS/SMALL EQUIPMENT	3,744	3,000	3,000	7,000	4,500
5-164-204.00	POSTAGE & FREIGHT	20	-	-	6	100
5-164-205.00	OFFICE SUPPLIES	78	100	100	400	200
5-164-206.00	EMPLOYEE RELATIONS	1,429	1,200	1,200	1,200	1,400
5-164-207.00	REPRODUCTION & PRINTING	1,143	1,200	1,200	1,200	1,200
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,326	7,000	7,000	8,000	10,000
5-164-209.00	EDUCATIONAL	-	100	100	-	-
5-164-210.00	BOTANICAL & AGRICULTURAL	580	150	150	400	400
5-164-211.00	CLEANING AND JANITORIAL	1,548	1,300	1,300	2,000	1,300
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,410	2,300	2,300	1,400	1,000
5-164-213.00	COMMUNICATIONS EQUIPMENT	90	-	-	-	-
5-164-221.00	SAFETY/FIRST AID SUPPLIES	976	1,200	1,200	1,200	3,000
5-164-250.00	OTHER SUPPLIES	3,122	2,000	2,000	2,000	2,000
5-164-301.00	UTILITY LINES	76,084	90,000	90,000	88,000	90,000
5-164-303.00	VEHICLES/LARGE EQUIPMENT	9,119	5,000	5,000	7,200	7,000
5-164-304.00	MACHINERY/EQUIPMENT	1,398	4,000	4,000	4,000	4,000
5-164-310.00	LAND/GROUNDS	26	26	26	-	-
5-164-312.00	BUILDINGS/APPLIANCES	927	800	800	800	2,000
5-164-401.00	ELECTRICAL	5,036	4,890	4,890	5,029	5,780
5-164-402.00	AUDITS/CONSULTANTS FEES	8,746	8,000	8,000	10,000	10,000
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	-	5,780	5,780	5,780	5,780
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	33,660	33,660	-	-
5-164-402.80	SPECIAL SVCS-HYDRANT SURVEY	-	-	-	27,550	30,000
5-164-403.00	TELEPHONE	2,071	2,278	2,278	2,454	2,531
5-164-404.00	GAS	1,159	1,038	1,038	875	1,000
5-164-405.00	WATER	264	317	317	349	546
5-164-405.50	DRAINAGE CHARGE	611	611	611	611	611
5-164-406.00	SEWER	229	229	229	230	230
5-164-406.60	DISPOSAL FEES	-	-	-	560	500
5-164-408.10	RENTALS/LEASES-FLEET	33,100	20,000	40,975	40,000	20,000
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	443	443	443	443	443
5-164-424.00	SERVICE CONTRACTS	1,363	1,378	1,378	2,247	2,247
5-164-450.00	OTHER SERVICES	415	500	500	500	500
5-164-702.00	BUILDINGS	-	-	-	1,007	-
5-164-708.00	METERS	154,116	120,000	170,520	175,000	150,000
5-164-708.10	SERVICE INSTALL REPLACEMENTS	72,066	55,110	70,090	55,110	55,000
5-164-710.00	MACHINERY/EQUIPMENT	5,471	7,091	7,091	6,500	17,500
5-164-804.00	UTILITY LINES	7,906	-	-	-	-
5-164-804.10	UTILITY LINE-CONTINGENCY	-	35,260	35,260	35,000	23,500
5-164-804.20	UTILITY LINES-CONTRACTORS	70,152	-	-	-	-
5-164-808.00	METERS	43,869	45,427	45,427	50,000	44,000

CITY OF BRENHAM
WATER FUND 104
DEPT 164 WATER CONSTRUCTION

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-164-808.01	AMR METERS	-	-	-	-	-
5-164-808.10	NEW SERVICE INSTALLS	32,116	32,900	32,900	22,000	31,000
5-164-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-
5-164-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	16,917	-
5-164-813.00	VEHICLES/LARGE EQUIPMENT	39,925	-	65,900	65,900	84,051
5-164-901.00	LIAB/CASUALTY INSURANCE	2,512	2,964	2,964	3,359	3,527
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,988	3,000	3,000	3,000	4,000
5-164-908.10	MILEAGE	-	-	-	101	400
	TOTAL	986,694	936,620	1,088,995	1,078,735	1,054,866

CITY OF BRENHAM
WATER FUND 104
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
6-000-601.00	INTERFUND TRNF-GENERAL	273,042	306,999	306,999	302,506	315,125
6-000-601.14	INTERFUND TRNF-'94 GOB D/S	-	-	-	-	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	261,421	274,035	274,035	286,456	305,215
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	-	-	(65,900)	(65,900)	-
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	-	-	-	(150,000)
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	-	(200,000)	-	-	-
6-000-606.00	INTERFUND TRNF-SANITATION	(815,000)	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(19,079)	-	-	-	-
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-
	TOTAL	(299,616)	381,034	515,134	523,062	470,340



WASTEWATER FUND

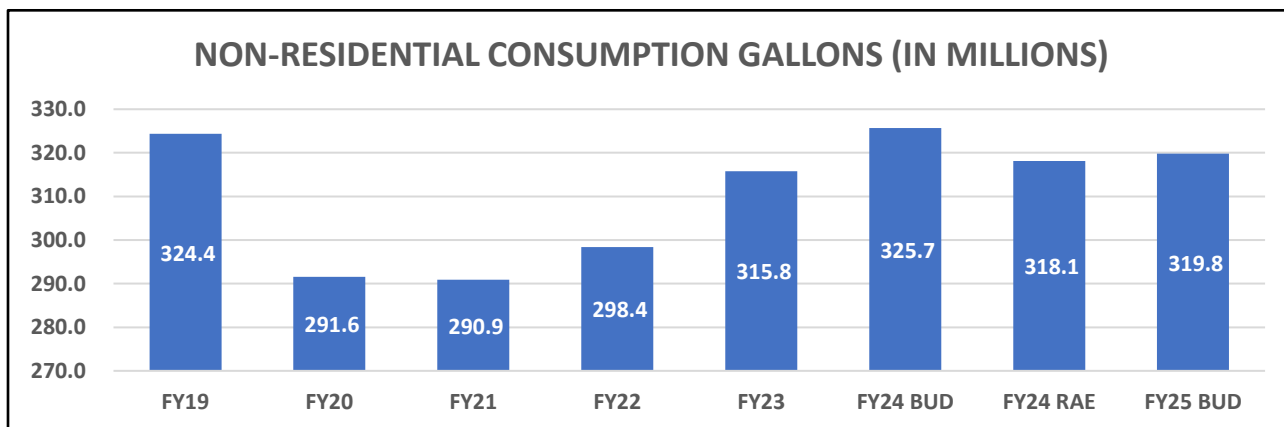
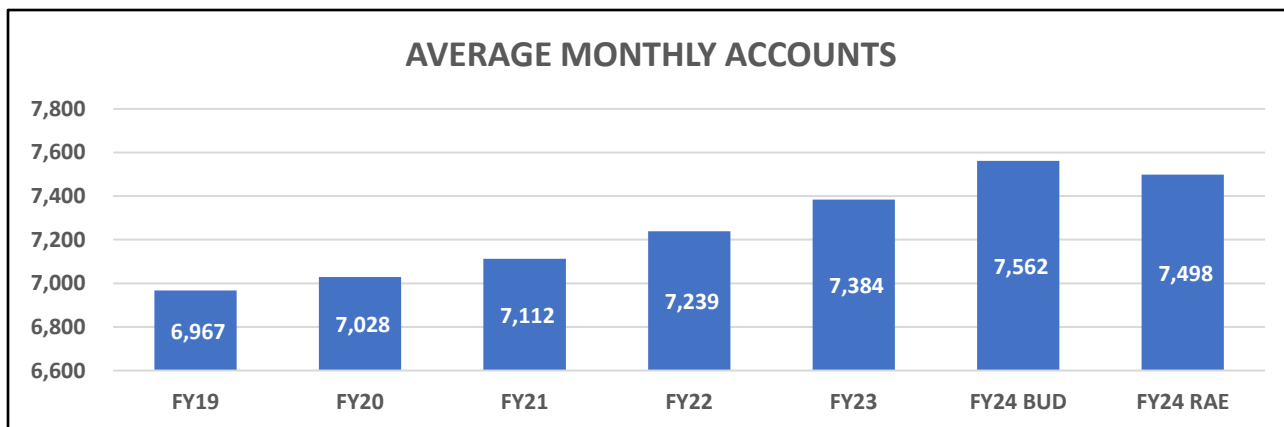
The Wastewater Fund is budgeted in two (2) separate funds on the INCODE accounting system: Fund 105 and Fund 135. Fund 135 is a sub-fund to Fund 105. Fund 105 is the primary operating fund for collection operations and cost of service source for wastewater rate setting. Fund 135 was established to account for grant and debt funded capital received or incurred after FY21.

FUND 105 - WASTEWATER FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Operating Revenues – \$4.2 million in operating revenues are projected for the FY25 Proposed Budget. This is an increase of \$20,030 or <1.0 percent over the FY24 Budget. These revenues are used to cover collection operating costs, debt service payments, General Fund franchise fees and transfers to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 90 percent of operating revenues and are determined by wastewater rates and customer demand based on water usage. Wastewater rates were last increased on October 1, 2014. No wastewater rate changes are planned for the next fiscal year.

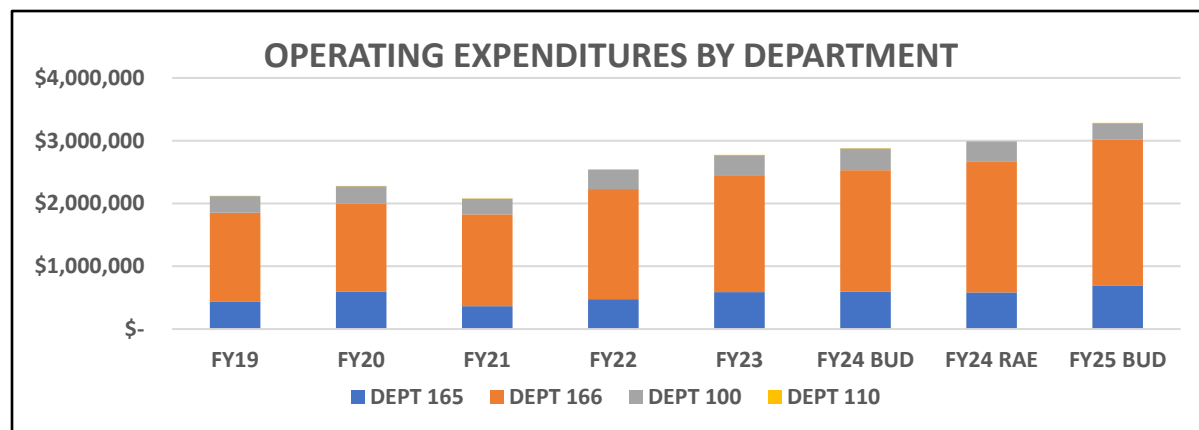
Revenue drivers, budget-to-budget (B2B) include:

- An increase in average monthly accounts due to new subdivision and commercial development
- A decrease of (5.9) million gallons in non-residential consumption due an over projection of consumption in the FY24 Budget with an increase over FY24 RAE of 1.7 million gallons



- Operating Expenditures – The FY25 Proposed Budget includes \$3.3 million in operating expenditures. This is an increase of \$400,776 or 13.9 percent over the FY24 Budget.

There are two (2) primary operating department budgets with staff: Department 165 – Wastewater Construction and Department 166 – Wastewater Treatment. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees (and debt service) are budgeted. Department 110 includes budgets for sundries, inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in operating revenues on the financial statement. Of the two (2) primary operating departments, Department 166 has the largest operating department budget at \$2.3 million or 71 percent of operating expenditures. The operating budget for Department 165 is \$693,778.

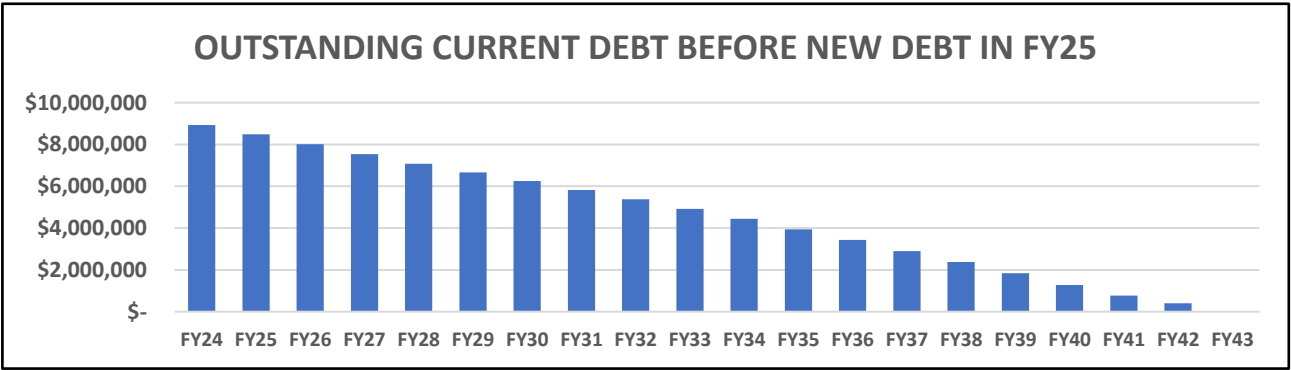


The largest operating expenditure is for salaries and benefits which is 30 percent of the budget, closely followed by contractual services which is another 30 percent. Supplies which include chemicals for treatment, is 14 percent followed by maintenance (9 percent), franchise fees (8 percent), capital (7 percent) and miscellaneous expenditures (2 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital appearing in the Fund 105 operating budget is revenue or reserve (not debt) funded. Debt (or grant) funded capital is budgeted in Fund 135.

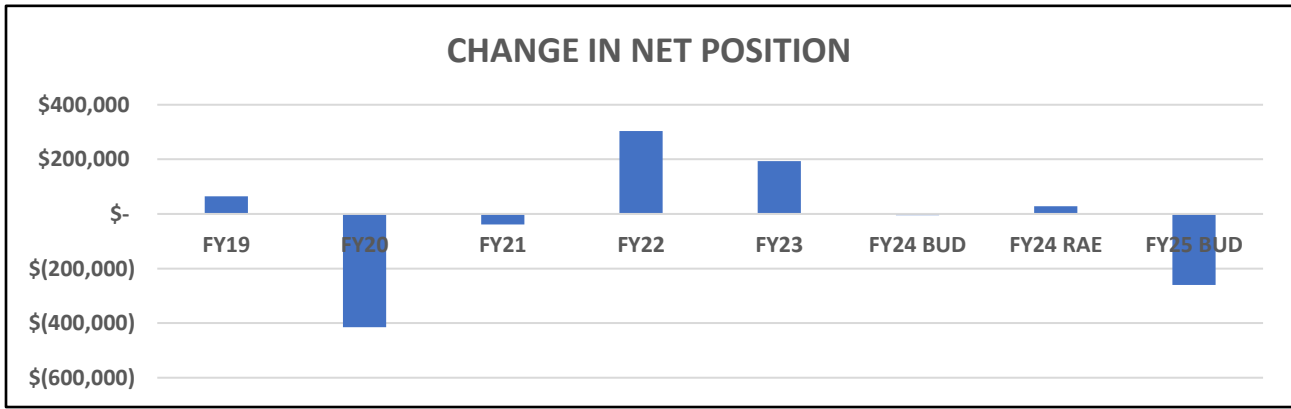
Expenditure drivers (B2B) include:

- An increase in personnel costs of \$103,021 due to a 3 percent COLA and an increase in medical premiums
- An increase of \$165,000 in supplies expenditures due to higher lime and chlorine costs
- An increase of \$16,500 in maintenance budgets for Department 166 utility plant and lift station maintenance
- A decrease of (\$20,401) in contractual services with the completion of Impact Fee Study in FY24 (savings of \$81,000) offset by higher electric and water costs
- An increase of \$132,770 in revenue funded capital with the purchase of two replacement trucks and a reskin of the wastewater plant building
- A small increase of \$1,782 in franchise fees on slightly higher FY25 consumption revenues
- An increase in sundries budget of \$2,104 for liability and casualty insurance

- **Distribution Non-Operating Revenues (Expenditures)** – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as, interest earnings. Debt has been used for various wastewater infrastructure improvements. The current outstanding debt balance is \$8.9 million. The FY25 Proposed Budget shows (\$814,726) in net expenditures meaning expenditures (debt service payments) exceed non-operating revenues. Debt service payments (B2B) increased \$232,881 because of the 2024 issue. An additional \$3,089,000 issue is budgeted for February of 2025. Budget drivers include:
 - An increase in debt service payments of \$232,881 because 2024 Certificates of Obligation issued for wastewater collection projects, offset by ...
 - An increase in investment income of \$130,074 on higher interest rates and invested assets



- **Transfers In (Out)** – The Wastewater Fund reimburses via transfers-out to the General Fund and the Electric Fund shared service costs for such administrative oversight, utility billing, customer service, SCADA, IT, accounting/finance, human resources, etc. For the FY25 Proposed Wastewater Fund Budget there is (\$436,108) in transfers-out which is \$176,733 lower than transfers-out budgeted in FY24. In FY24 Budget, there was a transfer-out of \$200,000 to the Water Fund is not recurring in FY25. Total Transfers In (Out) are \$226,733 favorable due to:
 - Elimination of the \$200,000 transfer out to the Water Fund
 - New \$50,000 transfers-in from the Impact Fee Fund for debt service related to eligible Impact Fee Projects
 - Offsetting higher transfers out to the General Fund (\$6,390) and Electric Fund (\$16,877)
- **Change In Net Position** – With revenues exceeding expenditures, there is a decrease in net position of (\$260,383) in the FY25 Proposed Wastewater Fund Budget. \$209,658 of this loss is due to one-time, discretionary spending for re-skinning the building and replacing crew trucks. In addition, the completion of the UV Light System will greatly reduce chlorine and sulfur dioxide costs at the plant and is sustainable. For this reason, wastewater rates remain unchanged.



FUND 135 – WASTEWATER CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

Fund 135 is used for debt funded and grant funded capital projects.

- Projects using 2024 bond proceeds:
 - Heritage/Carriage/Century Circle/W Mansfield main replacements
 - Church St main replacement
 - S Blue Bell main replacement
 - W First/W Second/High St main replacements
 - E Commerce main replacement
 - Hwy 105 force main
 - Industrial Lift Station
 - Hwy 105 Lift Station
- Projects using ARPA Grant monies include:
 - Rehabilitation of old wastewater plant
 - Blower rehab with VFD upgrades
 - UV light system

CITY OF BRENHAM
WASTEWATER FUND 105 - WASTEWATER OPERATIONS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (0)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	4,063,561	4,200,357	4,200,357	4,155,350	4,220,387
TOTAL REVENUES	4,063,561	4,200,357	4,200,357	4,155,350	4,220,387
OPERATING EXPENDITURES					
SALARIES	758,717	891,097	891,097	973,165	994,118
SUPPLIES	263,974	275,500	325,553	299,440	440,500
MAINTENANCE	262,951	277,250	382,039	272,825	293,750
CONTRACTUAL SERVICES	1,059,862	1,005,455	1,095,751	1,037,521	985,054
CAPITAL OUTLAY	105,680	95,668	155,345	79,917	228,438
GROSS REVENUE TAX	257,132	265,475	265,475	263,862	267,257
MISCELLANEOUS	66,293	68,715	68,715	67,970	70,819
TOTAL OPERATING EXPENDITURES	2,774,609	2,879,160	3,183,975	2,994,700	3,279,936
OPERATING INCOME (LOSS)	1,288,952	1,321,197	1,016,382	1,160,650	940,451
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(119,420)	(316,798)	(316,798)	(207,497)	(419,479)
PRINCIPAL RETIREMENT (AUG)	(691,838)	(466,271)	(514,752)	(624,054)	(545,471)
ISSUANCE COSTS	-	-	(84,428)	(84,428)	(51,000)
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	134,356	69,000	204,000	197,494	199,074
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	39,772	850	850	2,093	2,150
TOTAL NONOPERATING REVENUES (EXP)	(637,129)	(713,219)	(711,128)	(716,392)	(814,726)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	651,823	607,978	305,254	444,258	125,725
TRANSFERS IN	9,012	-	25,297	-	50,000
TRANSFERS OUT	(466,747)	(612,841)	(412,841)	(416,428)	(436,108)
TOTAL TRANSFERS IN/(OUT)	(457,735)	(612,841)	(387,544)	(416,428)	(386,108)
CHANGE IN NET POSITION OPERATIONS	194,088	(4,863)	(82,290)	27,830	(260,383)
WORKING CAPITAL - ENDING	2,036,910	3,620,638	2,989,580	7,717,260	6,418,810

* Working capital includes unspent 2024 and 2025 bond proceeds

CITY OF BRENHAM
WASTEWATER FUND 105
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-533.00	GRANT REVENUE-FEMA	-	-	-	-	-
4-604.00	SEWER UTIL REVENUES	3,673,303	3,792,501	3,792,501	3,769,456	3,817,961
4-604.05	AVERAGE MONTHLY PAYMENT	-	-	-	-	-
4-618.00	CONNECT/TRANSFER FEE	-	-	-	-	-
4-642.00	DEVELOPERS CONTRIBUTION	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	(132)	1,000	1,000	2,623	1,000
4-655.00	LINE TAPS	33,665	35,828	35,828	34,511	36,236
4-665.00	RECLAIMED WATER SALES	5,750	5,763	5,763	5,538	5,582
4-675.00	SEWAGE ACCEPTED AT PLANT	317,781	349,740	349,740	313,726	329,412
4-678.00	CLASS A BIO SOLID SALES	29,475	21,525	21,525	33,726	33,996
4-690.00	MISCELLANEOUS UTIL REVENUE	5,116	4,000	4,000	5,770	6,200
4-695.00	CAPITAL REIMBURSEMENT	-	-	-	-	-
4-710.00	INTEREST EARNED	76,802	17,000	17,000	-	-
4-710.10	GAIN ON INVESTMENTS	-	-	-	-	-
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-
4-710.30	INTEREST-TEXPOOL	29,211	25,000	160,000	162,443	163,742
4-710.31	TEXSTAR INTEREST	28,343	27,000	27,000	35,051	35,332
4-720.00	INSURANCE PROCEEDS	23,825	-	-	-	-
4-770.00	RENTAL INCOME	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	850	850	850	1,650	1,650
4-790.50	AMORTIZED BOND PREMIUMS	10,976	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	11,647	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	3,450	-	-	443	500
	TOTAL	4,250,062	4,280,207	4,415,207	4,364,937	4,431,611

CITY OF BRENHAM
WASTEWATER FUND 105
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-103.05	TMRS PRIOR SERVICE COST	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-119.10	MEDICAL ATTRITION FACTOR	-	-	-	-	(3,805)
5-100-402.00	AUDITS/CONSULTANT FEES	72,900	81,000	81,000	62,100	-
5-100-421.00	BOND PAYING AGENT FEES	-	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	-	-	84,428	84,428	51,000
5-100-850.10	DEVELOPERS REIMBURSEMENT	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	119,420	316,798	316,798	207,497	419,479
5-100-860.15	PRINCIPAL-DEBT SERVICE	691,838	466,271	514,752	624,054	545,471
5-100-860.50	TIELKE SETTLEMENT	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	257,132	265,475	265,475	263,862	267,257
	TOTAL	1,141,289	1,129,544	1,262,453	1,241,941	1,279,402

CITY OF BRENHAM
WASTEWATER FUND 105
DEPT 110 - NON-DEPT MISC EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	1,397	10,000	10,000	10,000	10,000
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	5,606	2,000	2,000	3,290	2,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-
5-110-924.00	CONTINGENCY	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	-	-	-	-	-
TOTAL		7,004	12,000	12,000	13,290	12,000

CITY OF BRENHAM
WASTEWATER FUND 105
DEPT 165 WASTEWATER CONSTRUCTION

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-165-101.00	SALARIES & WAGES	154,275	249,872	249,872	248,858	256,830
5-165-102.00	OVERTIME PAY	14,753	10,000	10,000	13,682	10,000
5-165-103.00	OASDI/MEDICARE	13,654	19,115	19,115	20,883	20,872
5-165-103.02	MATCHING RETIREMENT	31,002	43,928	43,928	48,274	47,472
5-165-105.00	LONGEVITY PAY	-	-	-	-	-
5-165-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	-
5-165-105.03	STANDBY	7,991	6,000	6,000	8,988	6,000
5-165-106.00	MEDICAL INSURANCE	26,232	47,572	47,572	47,572	45,414
5-165-106.01	LIFE INSURANCE	543	390	390	390	801
5-165-106.02	LONG TERM DISABILITY	301	524	524	524	537
5-165-107.00	WORKERS' COMPENSATION	2,098	3,178	3,178	3,314	3,267
5-165-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	739	-
5-165-118.00	ACCRUED COMP TIME	-	-	-	-	-
5-165-202.00	FUEL	5,807	6,000	6,000	5,500	5,500
5-165-203.00	TOOLS/SMALL EQUIPMENT	3,035	3,000	3,000	3,600	4,000
5-165-204.00	POSTAGE & FREIGHT	46	100	100	80	100
5-165-205.00	OFFICE SUPPLIES	-	-	-	80	100
5-165-206.00	EMPLOYEE RELATIONS	165	400	400	400	400
5-165-207.00	REPRODUCTION & PRINTING	1,789	1,800	1,800	1,800	1,800
5-165-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,621	4,500	4,500	4,500	7,500
5-165-210.00	BOTANICAL & AGRICULTURAL	57	150	150	150	150
5-165-211.00	CLEANING AND JANITORIAL	100	400	400	400	400
5-165-212.00	COMPUTER EQUIPMENT & SUPPLIES	7	500	500	500	300
5-165-213.00	COMMUNICATIONS EQUIPMENT	90	-	-	-	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	24	1,200	1,200	1,200	3,000
5-165-250.00	OTHER SUPPLIES	1,930	2,000	2,000	1,000	2,000
5-165-301.00	UTILITY LINES	37,172	40,000	40,000	35,000	40,000
5-165-303.00	VEHICLES/LARGE EQUIPMENT	30,773	30,000	30,000	20,000	30,000
5-165-304.00	MACHINERY/EQUIPMENT	2,918	3,000	3,000	4,000	4,000
5-165-312.00	BUILDINGS/APPLIANCES	76	-	-	75	-
5-165-402.00	AUDITS/CONSULTANTS FEES	1,508	4,000	4,000	10,000	10,000
5-165-402.15	STATE FEES	-	-	-	1,000	-
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	13,112	25,000	25,000	25,000	25,000
5-165-403.00	TELEPHONE	1,163	1,298	1,298	676	600
5-165-408.00	RENTAL & LEASES	654	700	700	700	700
5-165-408.10	RENTALS/LEASES-FLEET	6,606	10,000	10,000	4,000	5,000
5-165-409.00	ADVERTISEMENTS/LEGAL NOTICES	698	700	700	700	700
5-165-413.00	ACCIDENT/DAMAGE CLAIMS	91,470	-	-	550	500
5-165-424.00	SERVICE CONTRACTS	561	571	571	700	715
5-165-450.00	OTHER SERVICES	24	150	150	100	150
5-165-708.10	SERVICE INSTALL REPLACEMENTS	15,732	14,000	14,000	14,000	14,000
5-165-710.00	MACHINERY/EQUIPMENT	1,538	-	-	-	1,500
5-165-804.10	UTILITY LINE-CONTINGENCY	-	32,448	32,448	20,000	10,000
5-165-804.20	UTILITY LINES-CONTRACTORS	61,972	-	-	-	-
5-165-808.10	NEW SERVICE INSTALLS	7,367	9,220	9,220	8,000	8,800
5-165-812.01	AMR SOFTWARE/EQUIPMENT	-	19,000	19,000	16,917	-
5-165-813.00	VEHICLES/LARGE EQUIPMENT	36,341	-	-	-	116,000
5-165-901.00	LIAB/CASUALTY INSURANCE	4,803	5,668	5,668	6,067	6,370
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,332	3,000	3,000	3,500	3,000
5-165-908.10	MILEAGE	-	-	-	-	300
TOTAL		587,340	599,384	599,384	583,419	693,778

CITY OF BRENHAM
WASTEWATER FUND 105
DEPT 166 WASTEWATER TREATMENT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-166-101.00	SALARIES & WAGES	312,594	334,012	334,012	363,520	397,926
5-166-102.00	OVERTIME PAY	25,197	20,000	20,000	31,862	20,000
5-166-103.00	OASDI/MEDICARE	27,019	26,378	26,378	32,040	33,888
5-166-103.02	MATCHING RETIREMENT	62,125	60,618	60,618	75,518	77,076
5-166-105.00	LONGEVITY PAY	6,640	4,800	4,800	5,178	5,340
5-166-105.01	EDUCATION/MISCELLANEOUS	13,134	13,200	13,200	13,747	13,200
5-166-105.03	STANDBY	9,581	6,500	6,500	12,254	6,500
5-166-106.00	MEDICAL INSURANCE	45,779	39,955	39,955	39,955	45,859
5-166-106.01	LIFE INSURANCE	1,172	538	538	538	1,299
5-166-106.02	LONG TERM DISABILITY	651	721	721	721	870
5-166-107.00	WORKERS' COMPENSATION	3,977	3,796	3,796	4,608	4,772
5-166-201.00	CHEMICALS	183,565	196,500	225,597	230,000	341,300
5-166-202.00	FUEL	17,062	19,000	19,000	17,000	17,000
5-166-203.00	TOOLS/SMALL EQUIPMENT	1,509	2,000	2,000	1,000	2,000
5-166-204.00	POSTAGE & FREIGHT	215	1,200	1,200	400	800
5-166-205.00	OFFICE SUPPLIES	33	300	300	300	500
5-166-206.00	EMPLOYEE RELATIONS	265	800	800	550	800
5-166-207.00	REPRODUCTION & PRINTING	1,461	3,600	3,600	3,600	1,800
5-166-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,720	5,000	5,000	4,500	7,000
5-166-210.00	BOTANICAL & AGRICULTURAL	7	-	-	-	-
5-166-211.00	CLEANING AND JANITORIAL	792	900	900	800	1,000
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,672	1,300	1,300	1,880	2,700
5-166-220.00	LAB SUPPLIES	11,096	8,000	28,956	5,000	5,200
5-166-221.00	SAFETY/FIRST AID SUPPLIES	156	350	350	200	350
5-166-250.00	OTHER SUPPLIES	1,249	2,500	2,500	1,000	1,500
5-166-303.00	VEHICLES/LARGE EQUIPMENT	6,515	8,500	8,500	8,000	8,000
5-166-304.00	MACHINERY/EQUIPMENT	988	1,000	1,000	500	1,000
5-166-310.00	LAND/GROUNDS	99	-	-	-	-
5-166-311.00	UTILITY PLANTS	94,042	109,000	168,350	125,000	120,000
5-166-312.00	BUILDINGS/APPLIANCES	688	750	750	250	750
5-166-322.00	LIFT STATION MAINTENANCE	89,678	85,000	130,439	80,000	90,000
5-166-401.00	ELECTRICAL	759,647	784,271	835,027	820,658	819,139
5-166-402.00	AUDITS/CONSULTANTS FEES	5,416	4,000	4,000	4,000	9,500
5-166-402.15	STATE FEES	26,279	25,000	25,000	24,000	25,000
5-166-403.00	TELEPHONE	720	737	737	1,100	1,145
5-166-404.00	GAS	932	925	925	902	1,000
5-166-405.00	WATER	1,027	1,207	1,207	1,195	4,740
5-166-405.50	DRAINAGE CHARGE	1,850	1,850	1,850	1,850	1,850
5-166-406.60	DISPOSAL FEES	8,787	7,500	47,040	13,500	8,000
5-166-408.10	RENTALS/LEASES-FLEET	415	1,000	1,000	1,000	2,500
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	445	-	-	-	-
5-166-424.00	SERVICE CONTRACTS	4,229	5,046	5,046	8,290	8,315
5-166-425.00	LABORATORY TEST FEES	60,812	50,000	50,000	55,000	60,000
5-166-450.00	OTHER SERVICES	606	500	500	500	500
5-166-705.00	UTILITY PLANTS-NON CAPITAL	4,231	-	-	-	-
5-166-710.00	MACHINERY/EQUIPMENT	-	-	-	-	4,800
5-166-713.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	10,000
5-166-714.10	SCADA COMMUNICATIONS	-	-	-	-	3,000
5-166-802.00	BUILDINGS	-	-	-	-	37,000
5-166-805.00	UTILITY PLANTS	-	35,000	35,000	35,000	-
5-166-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	56,638
5-166-901.00	LIAB/CASUALTY INSURANCE	44,192	52,147	52,147	50,713	53,249
5-166-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,017	5,500	5,500	4,000	5,500
5-166-908.10	MILEAGE	342	400	400	400	400
TOTAL		1,851,630	1,931,301	2,236,116	2,082,029	2,320,706

CITY OF BRENHAM
WASTEWATER FUND 105
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
6-000-601.00	INTERFUND TRNF-GENERAL	235,246	264,510	264,510	261,374	270,900
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	90,000	-	(25,297)	-	-
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	141,501	148,331	148,331	155,054	165,208
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	-	-	-	-	-
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	-	-	-	(50,000)
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJCT	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	-	-	-	-	-
6-000-604.00	INTERFUND TRNSF-WATER FUND	-	200,000	-	-	-
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(9,012)	-	-	-	-
6-000-683.00	OTHER SOURCE-BOND PROCEEDS	-	-	-	-	-
6-000-690.00	NON-OPERATING TRANSFER	-	-	-	-	-
TOTAL		457,735	612,841	387,544	416,428	386,108

CITY OF BRENHAM
WASTEWATER CAPITAL PROJECTS FUND 135
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (0)	FY24 BUD (A)	FY24 RAE	FY25 BUD (0)
OPERATING REVENUES					
CHARGES FOR SERVICES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	15,904	76,538	76,538	15,904	68,586
CAPITAL OUTLAY	-	7,222,783	7,222,783	1,929,469	7,986,254
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	15,904	7,299,321	7,299,321	1,945,373	8,054,840
OPERATING INCOME (LOSS)	(15,904)	(7,299,321)	(7,299,321)	(1,945,373)	(8,054,840)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	107,789	2,700,838	2,700,838	216,332	3,727,773
INVESTMENT INCOME	85,282	100,000	100,000	170,000	200,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	27,628	-
TOTAL NONOPERATING REVENUES (EXP)	193,071	2,800,838	2,800,838	413,960	3,927,773
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	177,167	(4,498,483)	(4,498,483)	(1,531,413)	(4,127,067)
TRANSFERS IN	143,900	828,000	299,666	910,600	-
TRANSFERS OUT	-	-	(25,297)	-	-
TOTAL TRANSFERS IN/(OUT)	143,900	828,000	274,369	910,600	-
CHANGE IN NET POSITION OPERATIONS	321,067	(3,670,483)	(4,224,114)	(620,813)	(4,127,067)

CITY OF BRENHAM
WASTEWATER CAPITAL PROJECTS FUND 135
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
4-513.50	REBATABLE ARBITRAGE EARNING	-	-	-	27,628	-
4-710.31	TEXSTAR INTEREST	85,282	100,000	100,000	170,000	200,000
4-733.00	GRANT REVENUE	107,789	2,700,838	2,700,838	216,332	3,727,773
	TOTAL	193,071	2,800,838	2,800,838	413,960	3,927,773

CITY OF BRENHAM
WASTEWATER CAPITAL PROJECTS FUND 135
DEPT 100 - NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
5-100-402.00	AUDITS/CONSULTANTS FEES	15,904	76,538	76,538	15,904	68,586
5-100-801.00	LAND	-	-	-	-	-
5-100-804.00	UTILITY LINES	-	-	-	-	-
5-100-804.20	UTILITY LINES-CONTRACTOR	-	2,081,676	2,081,676	947,585	1,256,000
5-100-805.00	UTILITY PLANTS	-	2,624,300	2,624,300	200,428	3,659,187
5-100-806.00	TANKS/LIFT STATIONS	-	2,140,733	2,140,733	671,815	2,808,300
5-100-813.65	VEHICLES/LARGE EQUIP-WW CONSTF	-	110,000	110,000	109,641	-
5-100-813.66	VEHICLES/LARGE EQUIP-WW TREATM	-	266,074	266,074	-	262,767
	TOTAL	15,904	7,299,321	7,299,321	1,945,373	8,054,840
5-100-804.20	HERITAGE/CARRIAGE/CEN CIR/CHURCH/W MANSFIELD			2024 BONDS		346,000
	CHURCH ST			2024 BONDS		334,000
	S BLUE BELL			2024 BONDS		195,000
	W FIRST/W SECOND/HIGH ST			2024 BONDS		81,000
	E COMMERCE			2024 BONDS		26,000
	HWY 105 FORCE MAIN			2024 BONDS		274,000
						<u>1,256,000</u>
5-100-805.00	REHAB OLD PLANT 66C-16C			ARPA		1,537,772
	BLOWER REHAB 66C-17C			ARPA		968,806
	UV LIGHT SYSTEM 66C-18C			ARPA		1,152,609
						<u>3,659,187</u>
5-100-806.00	INDUSTRIAL LIFT STATION			2024 BONDS		1,162,900
	HWY 105 LIFT STATION			2024 BONDS		1,645,400
						<u>2,808,300</u>

CITY OF BRENHAM
WASTEWATER CAPITAL PROJECTS FUND 135
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (0)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (0)
6-000-601.05	INTERFUND TRNSF-SEWER	(90,000)	-	25,297	-	-
6-000-602.50	INTERFUND TRNSF-BCDC	(53,900)	(828,000)	(299,666)	(910,600)	-
	TOTAL	(143,900)	(828,000)	(274,369)	(910,600)	-



SANITATION FUND

CITY OF BRENHAM
SANITATION FUND 106 - OPERATIONS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (O)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	2,395,229	2,513,331	2,513,331	2,494,693	2,554,479
TOTAL REVENUES	2,395,229	2,513,331	2,513,331	2,494,693	2,554,479
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	2,440,821	2,536,983	2,536,983	2,497,752	2,545,697
CAPITAL OUTLAY	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	1,131	957	957	452	520
TOTAL OPERATING EXPENDITURES	2,441,952	2,537,940	2,537,940	2,498,204	2,546,217
OPERATING INCOME (LOSS)	(46,724)	(24,609)	(24,609)	(3,511)	8,262
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)					
PRINCIPAL RETIREMENT (AUG)					
ISSUANCE COSTS					
INTERGOVERNMENTAL					
INVESTMENT INCOME (NET BOND INT)	38,600	12	12	24,061	15,000
GAIN ON SALE OF CAPITAL ASSETS					
MISCELLANEOUS, NET	144,282	144,771	144,771	144,271	144,271
TOTAL NONOPERATING REVENUES (EXP)	182,882	144,783	144,783	168,332	159,271
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	136,158	120,174	120,174	164,821	167,533
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(1,102,575)	(282,809)	(282,809)	(284,356)	(138,000)
TOTAL TRANSFERS IN/(OUT)	(1,102,575)	(282,809)	(282,809)	(284,356)	(138,000)
CHANGE IN NET POSITION OPERATIONS	(966,417)	(162,635)	(162,635)	(119,535)	29,533
WORKING CAPITAL *	699,487	536,852	536,852	579,952	609,485

* CURRENT ASSETS LESS CURRENT LIABILITIES

CITY OF BRENHAM
SANITATION FUND 106
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
4-605.00	GARBAGE REVENUES	1,196,770	1,232,188	1,232,188	1,241,079	1,274,500
4-615.00	GARBAGE REV-COMMERCIAL	1,152,137	1,220,569	1,220,569	1,203,050	1,227,111
4-630.05	BRUSH FEE-RESIDENTIAL	2,737	4,800	4,800	2,431	2,500
4-632.00	STATE SALES TAX	16,344	23,460	23,460	16,988	17,140
4-682.00	RECYCLING REVENUE-COMMERICAL	30,276	32,314	32,314	34,145	36,228
4-691.00	PROPERTY RENTAL	6,282	6,271	6,271	6,271	6,271
4-710.00	INTEREST EARNED	699	-	-	-	-
4-710.30	INTEREST-TEXPOOL	19,701	12	12	24,061	15,000
4-710.35	INTEREST INCOME-NOTE RECEIVABL	18,200	-	-	-	-
4-770.00	RENTAL INCOME	138,000	138,000	138,000	138,000	138,000
4-790.00	MISC OTHER REVENUE	-	500	500	-	-
	TOTAL REVENUES	2,581,146	2,658,114	2,658,114	2,666,025	2,716,750

CITY OF BRENHAM
SANITATION FUND 106
DEPT 100 NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-100-450.70	RESIDENTIAL COLLECTION/RECYL	1,166,013	1,182,879	1,182,879	1,165,959	1,185,839
5-100-450.80	COMMERCIAL COLLECTION	1,243,759	1,323,181	1,323,181	1,296,943	1,322,882
5-100-450.90	COMMERCIAL RECYCLING	31,050	30,923	30,923	34,850	36,976
5-100-901.00	LIAB/CASUALTY INSURANCE	381	457	457	452	520
5-100-950.00	OTHER SUNDRY	750	500	500	-	-
	TOTAL DEPT 100	2,441,952	2,537,940	2,537,940	2,498,204	2,546,217
	FRANCHISE TAX 7%	170,857	177,589	177,589	174,843	178,199
	BILLING FEE 3%	73,225	76,109	76,109	74,933	76,371

CITY OF BRENHAM
SANITATION FUND 106
DEPT 110 NON-DEPT MISC EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	3,036	-	-	3,000	3,000
5-110-905.00	DEPRECIATION					
5-110-906.00	INVENTORY ADJUSTMENTS					
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	-	-	-	-	-
	TOTAL DEPT 110	3,036	-	-	3,000	3,000

CITY OF BRENHAM
SANITATION FUND 106
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
6-000-601.00	INTERFUND TRNF-GENERAL	274,268	275,000	275,000	275,000	138,000
6-000-602.00	INTERFUND TRNF-ELECTRIC	13,307	7,809	7,809	9,356	-
6-000-604.00	INTERFUND TRNF-WATER	815,000	-	-	-	-
	TOTAL TRANSFERS	1,102,575	282,809	282,809	284,356	138,000



DRAINAGE FUND

CITY OF BRENHAM
DRAINAGE FUND 107 - OPERATIONS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (O)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	693,018	698,612	698,612	709,702	720,622
TOTAL REVENUES	693,018	698,612	698,612	709,702	720,622
OPERATING EXPENDITURES					
SALARIES	123,091	132,939	132,939	134,973	133,848
SUPPLIES	23,126	25,300	25,300	24,400	24,400
MAINTENANCE	157,628	172,100	172,100	172,000	175,000
CONTRACTUAL SERVICES	8,136	15,100	15,100	15,690	15,100
CAPITAL OUTLAY	44,400	129,330	129,330	122,600	125,000
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	3,083	3,483	3,483	3,065	3,525
TOTAL OPERATING EXPENDITURES	359,465	478,252	478,252	472,728	476,873
OPERATING INCOME (LOSS)	333,553	220,360	220,360	236,974	243,749
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	(4,794)	(4,794)	(4,794)	(3,453)	(2,066)
PRINCIPAL RETIREMENT (AUG)	(67,793)	(67,793)	(67,793)	(69,134)	(70,521)
ISSUANCE COSTS					
INTERGOVERNMENTAL					
INVESTMENT INCOME (NET BOND INT)	23,788	5,500	5,500	5,500	3,500
GAIN ON SALE OF CAPITAL ASSETS					
MISCELLANEOUS, NET	-	750	750	-	-
TOTAL NONOPERATING REVENUES (EXP)	(48,799)	(66,337)	(66,337)	(67,087)	(69,087)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	284,754	154,023	154,023	169,887	174,662
TRANSFERS IN	4,221	-	-	-	-
TRANSFERS OUT	-	(154,023)	(154,023)	(539,841)	(48,524)
TOTAL TRANSFERS IN/(OUT)	4,221	(154,023)	(154,023)	(539,841)	(48,524)
CHANGE IN NET POSITION OPERATIONS	288,975	-	-	(369,954)	126,138
WORKING CAPITAL (107 & 137)*	1,049,318	1,049,318	1,049,318	691,198	825,936

* CURRENT ASSETS LESS CURRENT LIABILITIES

CITY OF BRENHAM
DRAINAGE FUND 107
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
4-617.00	DRAINAGE FEE	693,591	698,612	698,612	710,302	721,222
4-710.00	INTEREST EARNED	23,788	5,500	5,500	5,500	3,500
4-790.00	MISCELLANEOUS REVENUE	-	750	750	-	-
	TOTAL REVENUES	717,379	704,862	704,862	715,802	724,722

CITY OF BRENHAM
DRAINAGE FUND 107
DEPT 100 NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-100-103.02	PENSION EXPENSE	-	-	-	-	-
5-100-117.00	POST RETIREMENT BENEFITS	-	-	-	-	-
5-100-815.41	OTHER CAPITAL-DRAINAGE IMPROV	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	4,794	4,794	4,794	3,453	2,066
5-100-860.15	DEBT SERVICE-PRINCIPAL	67,793	67,793	67,793	69,134	70,521
	TOTAL DEPT 100	72,587	72,587	72,587	72,587	72,587

CITY OF BRENHAM
DRAINAGE FUND 107
DEPT 110 NON-DEPT MISC EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	573	-	-	600	600
5-110-905.00	DEPRECIATION	-	-	-	-	-
	TOTAL DEPT 110	573	-	-	600	600

CITY OF BRENHAM
DRAINAGE FUND 107
DEPT 041 DRAINAGE

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-041-101.00	SALARIES & WAGES	80,185	82,325	82,325	84,574	85,460
5-041-102.00	OVERTIME PAY	109	-	-	-	-
5-041-103.00	OASDI/MEDICARE	5,693	6,537	6,537	6,180	6,685
5-041-103.02	MATCHING RETIREMENT	14,166	15,023	15,023	15,217	15,204
5-041-105.00	LONGEVITY PAY	2,617	1,920	1,920	1,848	1,920
5-041-106.00	MEDICAL INSURANCE	18,543	24,803	24,803	24,803	22,225
5-041-106.01	LIFE INSURANCE	301	133	133	133	273
5-041-106.02	LONG TERM DISABILITY	166	179	179	179	183
5-041-107.00	WORKERS' COMPENSATION	1,960	2,019	2,019	2,039	1,898
5-041-116.00	SALARIES/WAGES CONTINGENCY	(650)	-	-	-	-
5-041-202.00	FUEL	14,812	16,000	16,000	15,000	15,000
5-041-203.00	TOOLS/SMALL EQUIPMENT	-	300	300	300	300
5-041-208.00	CLOTHING/PERS PRTECTIVE EQUIP	1,423	1,500	1,500	1,500	1,500
5-041-210.00	BOTANICAL & AGRICULTURAL	6,731	7,000	7,000	7,000	7,000
5-041-250.00	OTHER SUPPLIES	160	500	500	600	600
5-041-303.00	VEHICLES/LARGE EQUIPMENT	10,291	9,000	9,000	12,000	12,000
5-041-304.00	MACHINERY/EQUIPMENT	-	100	100	-	-
5-041-315.00	STREETS/INLETS/CURBS	11,722	8,000	8,000	5,000	8,000
5-041-315.10	STREETS-CONCRETE WORK	126,082	145,000	145,000	145,000	145,000
5-041-315.20	STREETS-MISC MATERIALS	9,534	10,000	10,000	10,000	10,000
5-041-402.00	AUDITS/CONSULTANTS FEES	5,654	15,000	15,000	15,000	15,000
5-041-406.60	DISPOSAL FEES	-	100	100	75	100
5-041-408.10	RENTALS/LEASES-FLEET	875	-	-	250	-
5-041-409.00	ADVERTISEMENTS/LEGAL NOTICE	-	-	-	350	-
5-041-450.00	OTHER SERVICES	1,608	-	-	15	-
5-041-801.00	LAND	-	-	-	1,200	-
5-041-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-
5-041-815.41	OTHER CAPITAL-DRAINAGE IMPROV	44,400	129,330	129,330	121,400	125,000
5-041-901.00	LIAB/CASUALTY INSURANCE	3,083	3,483	3,483	3,065	3,525
5-041-950.00	OTHER SUNDRY	-	-	-	-	-
TOTAL DEPT 041		359,465	478,252	478,252	472,728	476,873

CITY OF BRENHAM
DRAINAGE FUND 107
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	-	154,023	154,023	539,841	48,524
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	(4,221)	-	-	-	-
	TOTAL TRANSFERS	(4,221)	154,023	154,023	539,841	48,524
DETAIL	HOGG BRANCH PAYBACK				366,535	-
	CARRINGTON LANE				163,212	-
	HARVEY 10-PROJECTS GRANT				10,094	48,524
	TOTAL				539,841	48,524

CITY OF BRENHAM
DRAINAGE FUND 137 - CAPITAL PROJECTS
FY25 BUDGET

IN \$	FY23 ACT	FY24 BUD (O)	FY24 BUD (A)	FY24 RAE	FY25 BUD (O)
OPERATING REVENUES					
CHARGES FOR SERVICES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	139,634	284,740	284,740	157,760	76,200
CAPITAL OUTLAY	180,647	7,530,802	7,530,802	1,790,131	3,153,250
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	320,281	7,815,542	7,815,542	1,947,891	3,229,450
OPERATING INCOME (LOSS)	(320,281)	(7,815,542)	(7,815,542)	(1,947,891)	(3,229,450)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	299,847	7,661,519	7,661,519	1,204,884	3,189,527
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	299,847	7,661,519	7,661,519	1,204,884	3,189,527
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(20,434)	(154,023)	(154,023)	(743,007)	(39,923)
TRANSFERS IN	-	154,023	154,023	754,841	48,524
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	154,023	154,023	754,841	48,524
CHANGE IN NET POSITION OPERATIONS	(20,434)	-	-	11,834	8,601

CITY OF BRENHAM
DRAINAGE CAPITAL PROJECTS FUND 137
REVENUES

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
4-710.31	TEXSTAR INTEREST	-	-	-	-	-
4-733.00	GRANT REVENUE	299,847	7,661,519	7,661,519	1,204,884	3,189,527
	TOTAL REVENUES	299,847	7,661,519	7,661,519	1,204,884	3,189,527

CITY OF BRENHAM
DRAINAGE CAPITAL PROJECTS FUND 137
DEPT 100 NON-DEPT DIRECT EXPEND

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
5-100-402.00	AUDITS/CONSULTANTS FEES	139,276	284,740	284,740	157,760	76,200
5-100-450.00	OTHER SERVICES	358	-	-	-	-
5-100-803.00	STREETS/INLETS/CURBS	17,375	-	-	387,562	-
5-100-815.00	OTHER CAPITAL	163,273	7,530,802	7,530,802	1,402,569	3,153,250
	TOTAL DEPT 100	320,281	7,815,542	7,815,542	1,947,891	3,229,450

CITY OF BRENHAM
DRAINAGE CAPITAL PROJECTS FUND 137
TRANSFERS (IN)/OUT

GL ACCT #	GL ACCT DESCRIPTION	FY23 ACTUALS	FY24 BUDGET (O)	FY24 BUDGET (A)	FY24 RAE	FY25 BUDGET (O)
6-000-602.37	INTERFUND TRNSF-STREETS CAP PR	-	-	-	(215,000)	-
6-000-607.00	INTERFUND TRNSF-DRAINAGE	-	(154,023)	(154,023)	(539,841)	(48,524)
	TOTAL TRANSFERS	-	(154,023)	(154,023)	(754,841)	(48,524)



SUPPLEMENTAL INFORMATION

CITY OF BRENHAM CHART OF ACCOUNTS
DETAILED EXPENSE DESCRIPTIONS
 (Last updated 04/01/2024)

SUPPLIES

Items that should be budgeted to this classification are those that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different more complex items. (i.e. rapidly depreciated or used up)

**ACCOUNT
NUMBER**

DESCRIPTION

201.00	<u>CHEMICALS</u> : aluminum sulfate, LAS, caustic soda, sulfur dioxide, chlorine, calcium hypochlorite, magnifloc, sequest, gas odorant, acti-chlor, fluoride, pulsar, lime, copper sulfate, Malathion, sodium hex plate, sodium hexametaphosphate, foam concentrate (AFF, ATC), chemical dispersant, etc. Xylazine (Dept. 154 only), absorbent (Dept. 152 only), euthanasia solution (Dept 154 only), ketaset (Dept 154 only).
202.00	<u>FUEL</u> : Gasoline, diesel, and LP gas, used in cars, trucks & large equipment; DEF (diesel exhaust fluid - for all new diesel engines), Ethanol shield.
203.00	<u>TOOLS/SMALL EQUIPMENT</u> : Low dollar (Up to \$1000) tools, instruments and apparatuses such as shovels, axes, augers, wrenches, garden hoses, ladders, extension cords, power strips, ropes, flashlights, traffic wands, batons, hammers, screwdrivers, sprayers, socket sets, drill bits, work lights (lanterns), gas cans, rakes, sprinklers, drills, weed eaters, scales, wheelbarrows, levels, tool pouches, binoculars, tow chains, pickup (garbage) sticks, hand pumps, hoes, spades, lawn mowers, chain saws, paint brushes, tape measures, evidence containers (fire dept.), dollies, GPS device (portable), tank sprayer(small), etc.
204.00	<u>POSTAGE</u> : Any expenditure for mailing letters or small packages including Fed Ex, UPS, and other parcel deliveries
205.00	<u>OFFICE SUPPLIES</u> : Low dollar (up to \$1,000) desktop copiers, calculators, typewriters, envelopes-plain, labels, Label Tac (Dept 161), file cabinets, bookcases, office chairs, office tables, diskettes, CDs, ribbons, desk calendars, etc. iCop dvd's (Dept. 151 only), shredder, small office safe, Notary Stamp, laminator, frames, credit card processor, desk wedge, Kleenex, etc.
206.00	<u>EMPLOYEE RELATIONS</u> : Employee expenditures such as coffee makers, coffee, soft drinks, paper cups, over the counter pain medications, coffee filters, ice, water coolers, hot chocolate mix, cream, sugar, paper plates, utensils, frames for service recognitions, etc.
207.00	<u>REPRODUCTION/PRINTING</u> : Any and all costs associated with copying, printed matter, etc. such as plotter paper, toner, ink cartridges, drum, and fuser kits, copy paper, receipt books, forms, business cards, pre-printed envelopes, letterhead, etc., pre-printed computer forms such as checks, utility bills, purchase orders, extra copy charges on rental copiers, promotional materials such as rack cards/brochures/magnets, including photographer fees; iCop ink cartridges (Dept. 151 only), etc.
208.00	<u>CLOTHING/PERSONAL PROTECTIVE EQUIPMENT</u> : Items of wearing apparel such as uniforms, hats, belts, badges, work gloves – including high voltage electrical gloves, lab gloves, disposable gloves, nameplates; holsters, handcuffs, handcuff cases, goggles, safety vests, dust masks, ear plugs, hard hats, rain suits, boots (\$180 max reimbursable), caps, ties, helmet liners, overalls, bibs, lifeguard gear and swimsuits, hip packs, fire and police department PPE, Dept. 151 only – belt trauma kit, ear muffs, pouch/holder, baton, pepper spray, weaponlight, wearable necessities, etc.
209.00	<u>EDUCATIONAL</u> : Articles used in education programs such as books, DVDs, teaching aids, training supplies, public education materials, safety handbooks, building code books/reference, Texas State Statute, etc.
210.00	<u>BOTANICAL AND AGRICULTURAL</u> : Items such as trees, seeds, bulbs, young plants, fertilizer, weed killers, fire ant killer, wasp spray, mesh strainer for mosquito sprayers, etc.
210.10	<u>BOTANICAL-BEAUTIFICATION</u> : (Dept. 144 only) Items such as plants, fertilizer, potting soil, etc. used to maintain flower beds and other landscaped areas around city parks and buildings.
211.00	<u>CLEANING AND JANITORIAL</u> : Items used for buildings such as disinfectants, floor oils, scouring powder, deodorant blocks, trash bags, hand soap, paper towels, tissue, brooms, mops, oven cleaner, bowl cleaner, hand sanitizer, garbage can; cleaning supplies for outdoor furniture (Dept. 149), etc.

- 212.00 COMPUTER EQUIPMENT AND SUPPLIES: All computer equipment and supplies. Examples include computer towers, monitors, keyboards, mouse, modems, UPS back up power supplies, software, speakers, software licenses, RAM, printers, scanners, flash drive/thumb drive, tablet, USB multi-card reader, headphones, Dept. 146 only-gaming systems (equipment/devices, warranty), external hard drive, etc.
- 213.00 COMMUNICATION EQUIPMENT: Low dollar (Up to \$1000) equipment such as pagers, cell phones and accessories, walkie-talkies, office telephones, headsets, fax machines and supplies, answering machines, pocket recorder, ear mics for handheld radios (Dept. 151 only), etc. (charge batteries to 250.00) (except camera battery – 218.00 account).
- 213.10 NETWORK EQUIPMENT (Dept. 172 only): Low dollar (Up to \$1000) tools and equipment used by the Network Coordinator.
- 214.00 AQUATIC/RECREATION PROGRAMS: Items purchased for use in reading programs administered by the Library (toys, snacks, printed material, guest speakers, etc.) & recreation programs (classes, clinics, camps, tournaments, movies in the park) administered by the Aquatics/Recreation departments such as t-shirts, plaques, umpire fees, etc.
- 215.00 ANIMAL CONTROL/SHELTER SUPPLIES: Items such as dog and cat food, cat litter, dog tags and links, feeding dishes, pet shampoo, flea and tick medication, leashes, needles, syringes, microchips, catch poles, etc.
- 216.00 RECREATION/AQUATICS RESALE ITEMS: Food and drinks bought for resale in the Aquatic Center, i.e. pizza parties.
- 216.10 RESALE ITEMS/VENDING MACHINES: Items purchased to restock vending machines (at the Central Warehouse and Aquatics).
- 216.20 RESALE ITEMS: Miscellaneous items bought for resale (at Airport and Visitor Center only).
- 216.40 RESALE FUEL: Jet A purchased for resale (Airport only).
- 216.41 RESALE FUEL: Avgas purchased for resale (Airport only).
- 216.30 RESALE ITEMS: Beer/Wine
- 217.00 FIRE DEPT. GROCERIES AND MISCELLANEOUS: Food, kitchen items, towels, bedding, etc. for on-duty personnel.
- 218.00 PHOTOGRAPHY: Low dollar (Up to \$1000) photo equipment, film, and processing; includes video cameras, cameras, camera battery, reprints, film, videotapes, photo albums, SD card, stock photos, photo paper, etc.
- 220.00 LABORATORY: Items used for testing purposes such as test tubes, beakers, measuring devices, lab tools, lab testing chemicals, distilled water, pool testing kits, etc.
- 221.00 SAFETY AND FIRST AID: Non wearing items such as first aid kits, safety films, fire extinguishers, safety flags, traffic/safety cones, detour signs, signs showing fire exits, respirators, CPR shields, back boards, electrical line insulators, barricade (flasher) lights and tape, voltmeters, smoke detectors, orange safety fence, posts for netting, warning decals, spit hood (Dept. 151), SABA kit (Dept. 151), etc.
- 223.00 SMALL APPLIANCES: Low dollar (up to \$1000) appliances, electric heaters, fans, vacuum cleaners, microwaves, refrigerators, window air conditioners, washers, dryers, ranges, Porta-Kool fan, etc.
- 224.00 CIRCULATION ITEMS: (Dept. 146 only) Materials purchased by the library to be added to the circulation population; playaways, video games (checked out for use within the library) (not accessories), etc.
- 224.10 BOOKS-LOAN STAR LIBRARIES: (Dept. 146 only) Books or materials purchased by the library to be covered by proceeds of the Loan Star Library grant.
- 229.00 POLICE EVIDENCE SUPPLIES: Items used by the police dept. in the collection of evidence such as: drug testing kits, crime scene kits, evidence storage packaging (plastic wrapping, sacks, boxes, etc.), evidence tags, spray marker paint, fingerprint powder, lifting tape, etc.
- 230.00 AMMUNITION/GUNS: (Dept. 151 & 152 only) Items used by the Police Dept. such as targets, grenades, projectiles, tasers, tools used specifically for gun repair, gun cleaning supplies, etc.
- 250.00 OTHER: All items that cannot be classified in the above categories such as nuts, bolts, meter charts, meter boots, WD40, duct tape, electrical tape, ALL batteries (including taser & iCop battery), except vehicle batteries-303.00, line for weed eaters, keys and key fobs, oxygen, acetylene, welding rods, primer, cement, marking paint, tampering and warning decals, locks, duck feed, mace/pepper spray, stakes, rat poison/bait, mouse sticky pads, mouse traps, roach glue traps, rat traps, bait station, mini blinds, line marking flags,

drum liners, portable toilet rental, curtains/rods, flatware, fire extinguisher refills, toolbox, truck bed mat, iClass smart badge card, badge reels, tie-down ratchet, parking lot signage (handicap), window decals (Dept. 151 & 152), storage bins (other than office use), pepper spray, folding table (other than office use), propane tank (portable), Welcome Bags & items for bags (Dept 049), TV wall mount, wall/window adhesive/decals, canopy (pop up tent), etc.

250.20

OTHER SUPPLIES – FIELD(S) SUPPLIES: (Dept. 144 only) Sports facility supplies previously coded to 250.00.

MAINTENANCE

The charges to be included under this classification are those expenditures that are made to keep an item in good working order. Generally, these expenditures would be broadly defined as repairs.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
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301.00	<u>UTILITY LINES:</u> (Utility departments only) Any items used in the repair or maintenance of existing utility lines. This includes fill dirt, grass replanting, base materials, tracer wire, fire hydrant repairs, etc.
301.10	<u>POLE REINFORCEMENT:</u> (Electric Dept. only).
303.00	<u>VEHICLES/LARGE EQUIPMENT:</u> Replacement parts, tires, batteries, outside labor, inspections, scheduled preventative maintenance, oil changes, oil, hydraulic fluid, brake cleaner, car wash supplies, etc. for all self-propelled/mobile vehicles and machinery such as cars, trucks, motor graders, backhoes, loaders, tractors, street sweepers, ATVs, trailers, fire trucks, fire truck PM supplies (labor-code to 424.00 account), etc.
304.00	<u>MACHINERY/SMALL EQUIPMENT:</u> Outside labor and replacement parts for all machinery and small equipment that is not self-propelled such as jackhammers, disc mowers, saws, portable generators, etc. Including 2 cycle oil, stock oil for parks equipment, blades for handsaws, power saws, chain saws, concrete saws, chop saws, and cleaning, inspection & repair of SCBA (Dept. 152 only), brake cleaner, hydraulic fluid, fuel tank meters (Dept. 144 only), fire hose, irrigation pump (Dept. 144 only), repairs/maintenance of gas detectors (Dept 162/164 only), etc.
304.10	<u>PPE ANNUAL INSPECTION & REPAIR:</u> (Dept. 152 only)
304.20	<u>POLICE SPECIALIZED EQUIPMENT:</u> (Dept. 151 only)
306.00	<u>OUTDOOR/STREET LIGHTING:</u> Upkeep of streetlights, traffic control signals, airport lighting & circuit boards, outdoor park lighting, mercury vapor lights, airport lighting, decorative lights – Downtown.
307.00	<u>MOTORS/PUMPS/AC:</u> (Dept. 154 only)
308.00	<u>METERS:</u> Expenses incurred keeping meters operational. (Including pre-treatment & flow meters.)
309.00	<u>COMMUNICATIONS/PHOTOGRAPHY EQUIPMENT:</u> Replacement parts, outside labor, etc. on pagers, walkie-talkies, vehicle radios, base stations, portable radios, radar, antennas, video cameras, digital and film cameras, security cameras, etc. (charge batteries to 250.00), replacement screen for cell phone, laser repair.
310.00	<u>LAND/GROUNDS:</u> Upkeep of City property including parks, lots, real estate, flower beds, esplanades, right-of-way easements, playground equipment, security gates, etc. such as mowing, fencing, dozer work, flagpole repairs & maintenance, traffic marking paint (for parking lots), etc.
311.00	<u>UTILITY PLANTS:</u> Expenditures for upkeep associated with direct operations of Water Plant, Sewer Plant, Electrical Substations, Gas Regulator Stations, annual crane/hoist inspection, etc.
311.10	<u>POOL MAINTENANCE:</u> (Dept. 149 only) Replacement items used in upkeep of Aquatic Center swimming pools including ropes, floats, pool lighting, kits, etc.
312.00	<u>BUILDINGS/APPLIANCES:</u> Items used in upkeep of structures such as light bulbs, paint, caulk, lumber, nails, etc. Repair of appliances, air conditioner/heating units, emergency back-up generators, Communications Tower back-up generator, indoor water fountains, ice machines, restrooms, security systems, service calls for lock repairs, etc.
313.00	<u>COMPUTER/OFFICE EQUIPMENT:</u> Repairs of computers, fax machines, printers, typewriters, calculators, desks, chairs, shredder, scanner, etc.
313.10	<u>NETWORK MAINTENANCE:</u> (Dept. 172 only) Repairs of network equipment
314.00	<u>TRANSFORMERS:</u> Expenses incurred keeping transformers operational (Dept. 161 only).
315.00	<u>STREETS/INLETS/CURBS:</u> (Dept. 141 only) Items used in upkeep such as asphalt, asphalt oil, road base, crushed stone, crack-sealing material, gravel, culverts, storm sewer maintenance, etc.
315.10	<u>STREETS – CONCRETE WORK:</u> (Dept. 141 only)
315.20	<u>STREETS – MISC. MATERIALS:</u> (Dept. 141 only)

315.30	<u>STREETS – PREVENTATIVE MAINTENANCE:</u> (Dept. 141 only)
315.40	<u>STREETS – SPECIAL PROJECTS:</u> (Dept. 141 only)
316.00	<u>JANITORIAL:</u>
317.00	<u>TRAFFIC SIGNS/STREET MARKERS:</u> Items purchased for repair/replacement such as letters, numbers, sign faces, signposts, barricade tape, street paint, cement, sac-crete, etc. Includes wayfinding signage in fund 249.
322.00	<u>LIFT STATION MAINTENANCE:</u> Any items used in the repair or maintenance of existing lift stations. (Dept. 166 only)
322.10	<u>PRE-TREATMENT/FLOWMETER:</u> Any items used in the repair or maintenance of pre-treatment equipment or flowmeters (Dept. 166 only).
350.00	<u>OTHER:</u> All items that cannot be classified in the above categories such as replacement handles for shovels, hoes, rakes, hammers, etc.; parts for sprinkler systems and outdoor water fountains, generator batteries for Communications, lamp post globes (Dept. 144 only), repair of uniform equipment (Dept. 151 & 152 only), refrigerator/freezer water filter, water cooler repairs, maintenance of scales (Dept. 042/043 only), etc.
350.48	<u>FUEL FARM MAINTENANCE:</u> Any items used in the repair or maintenance of the fuel farm equipment (Dept. 148 only).

SERVICES

This category of expenditure classification covers those amounts paid to third parties for services rendered.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
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401.00	<u>ELECTRICAL</u> : Utility charges for electricity used
401.10	<u>ELECTRICAL-STREET LIGHTS</u> – (Dept. 100 only) Utility charges for electricity used by streetlights.
402.00	<u>AUDITS/CONSULTANTS FEES</u> : Charges for auditing, engineering and consultant fees, special study fees, license and permit fees – excluding Tier II annual filing fee (account 450.00) (Dept 160 only), surveying, environmental inspection fees, etc.
402.15	<u>STATE FEES</u> : Fees paid to the State of Texas & the State of Texas’ various commissions or departments for: water system fee, sewage sludge fee, storm water permit, wastewater treatment plant permit renewal, CWQ assessment fee, sludge transporter registration/renewal, etc.
402.80	<u>SPECIAL SERVICES – TREE TRIMMING</u> : (Dept. 144 only) Tree trimming in the parks which is performed by outside contractors.
402.80	<u>SPECIAL SERVICES</u> : (Dept. 172 only)
402.90	<u>APPRAISAL DISTRICT COST</u> : Payments to Washington County Appraisal District.
403.00	<u>TELEPHONE</u> : Land lines, cell phones, long distance, and wireless internet (air cards)
404.00	<u>GAS</u> : Utility charges for gas used.
405.00	<u>WATER</u> : Utility charges for water used.
406.00	<u>SEWER</u> : Utility charges for sewage used.
406.50	<u>GARBAGE</u> : Utility charges for garbage services.
406.60	<u>DISPOSAL FEES</u> : Landfill disposal fee charges
406.70	<u>TRANSFER STATION FEES</u> : Charges to Sanitation for Residential/Commercial Garbage Collection
407.00	<u>LEGAL NOTICES</u>
408.00	<u>RENTAL/LEASES</u> : Equipment rental and leases, post office box rentals
408.10	<u>RENTAL/LEASES</u> : Fleet
408.20	<u>RENTAL/LEASES</u> : VERF
409.00	<u>ADVERTISEMENTS/LEGAL NOTICES</u> : Employment ads (Dept. 123 only), bids, legal notices, website ads, etc.
409.10	<u>PUBLIC EDUCATION/INFORMATION</u> : “Call before you dig” ads (Dept. 162 only)
410.00	<u>PHYSICALS</u> : Employment physicals and drug screening (Dept. 123 & 149 only)
411.00	<u>CITY ATTORNEY FEES</u> : Payments for city attorney legal fees.
412.00	<u>CDL DOT DRUG TESTS</u> : (Dept. 123 only)
413.00	<u>ACCIDENT/DAMAGE CLAIMS</u> : (Dept. 100 only) Payments for claims not covered by insurance. Deductibles for public officials’ liability claims, general liability claims, etc.
415.00	<u>JANITORIAL SERVICES</u> : Amounts paid to third parties for janitorial services such as daily cleaning of City Hall, Police Station and Fire Station, window cleaning, carpet cleaning, etc.
416.00	<u>VETERINARIAN</u> : Payments to veterinarians for rabies vaccinations, office calls, medication, diagnostic examinations, rabies testing, etc. (232-5-100-416.00 Ronny’s Fund)
417.00	<u>CITY LICENSE</u> : (Dept. 154 only) Fees paid to local vet clinics for their portion of City animal license fee.
417.50	<u>ADOPTION EXPENSE</u> : (Dept. 154 only) All costs associated with the adoption of animals from the City Animal Shelter. Includes reimbursement of coupons to vet clinics, spay and neuter fees, etc.
418.00	<u>SUBSTANDARD BUILDINGS EXPENSE</u> : All costs associated with demolition of substandard buildings including dumpster rentals, disposal costs, etc.

419.00	<u>LEGAL FEES:</u> Payments for legal services.
422.00	<u>CONTRACT LABOR:</u> Contract labor and temporary employment services.
422.20	<u>CONTAINER SERVICE:</u> Rental & dump charges on containers used at the transfer station for collection of large items, such as appliances; battery collection, glass hauling.
424.00	<u>SERVICE CONTRACTS:</u> Agreements for copier service, alarm systems, elevators, pagers, computer software maintenance/upgrade, ice machine service, web hosting, domain name registration, satellite television subscriptions, monthly internet service subscription, weather service subscriptions, sub-station operation checks, annual fire dept. ground & aerial ladder testing, annual fire dept. pump and hose testing, security monitoring, quarterly compressor maintenance (Dept. 152 only), annual SCBA (flow test) inspection (Dept. 152 & 166 only), TCLEDDS Subscription/Licensing (Dept. 151 & 152 only), quarterly lightning detector testing (Dept. 144 only), Utility Billing (Dept.132) & Courts (Dept.155) notifications, annual preventative maintenance (PM) for trucks and overhead doors (Dept. 152 only)(supplies for PM go to 303.00 account), Deep Freeze annual renewal (Dept. 146 only), etc.
425.00	<u>LABORATORY TEST FEES:</u> Payments for lab analysis such as water samples, wastewater samples, PCB/oil sample testing, etc.
442.00	<u>CONTRACT MOWING/LANDSCAPING:</u> OUTSIDE VENDOR SERVICES Payments for contract mowing to be charged to individual departments (previously budgeted to Parks), landscaping services, re-mulching (Dept. 146 and Serenity)
445.00	<u>CODE ENFORCEMENT MOWING:</u> (Dept. 122 only)
446.00	<u>SUBSCRIPTIONS & OTHER MEDIA:</u> (Dept. 146 only) (typically for public use) Zoom annual renewal, gaming subscriptions, Prezi software annual renewal, etc.
450.00	<u>OTHER:</u> All services that cannot be classified in the above categories such as applicant profiles, applicant testing, recording/filing fees, pager system use fees, interconnect air time use fees, motor vehicle registration, disposal of oil filters/antifreeze/PCB, testing of electrical gloves, extermination of buildings/pest control, fire extinguisher testing, fire alarm inspection, sprinkler system inspections, wire fees, securities safekeeping, investment service fees, towing services, psychological exams (Dept. 151 only), sexual assault exams (Dept. 151 only), locksmith services (repairs & supplies), tree trimming, grit trap disposal, stump grinding, bee removal, scale renewal fee (Dept. 042 only), air sample (qtrly testing – Dept. 152 only), annual crane hoist inspection, annual LGI/WSI fees (Dept. 149 only), Tier II annual filing fee (Dept. 160 only), blood draw (Dept. 151 only), portable toilet cleaning (rental – 250.00 account), elevator inspection, drones, lien filing fees, backflow preventer test, Snagit subscription, monthly water delivery service (Sparkletts, Waterlogic), Rabies Vaccination-new employees Dept 154, etc.

NON CAPITAL ASSETS

Items to be included in this classification are all expenditures associated with the purchase of non-capital assets in the following categories with an individual cost between **\$1,000.00 and \$14,999.99**. This includes new items as well as major improvements (new or replacement) to buildings, fences, retaining walls, etc. that fall within these guidelines. When practical, these assets should be tagged with non-capital asset tags for identification and tracking purposes.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
---------------------------	--------------------

702.00	<u>BUILDINGS & APPLIANCES</u> : Building improvements air conditioner/heating units, major appliances, emergency backup generators, portable buildings, metal buildings, building additions, overhead doors, ice machine, etc.
708.00	<u>METERS</u> : Replacement meters for Electric & Water , all sizes and types. Includes spuds or adapters necessary for meter installation. Replacement Gas meters are charged to 808.00.
708.10	<u>SERVICE INSTALLS</u> : INDIVIDUAL SERVICES ONLY (not part of a utility project), Replacement services only . Includes all materials such as tubing, angle valves, EFVs, lockwing stops, misc. fittings, tri-plex, connector, etc. necessary for the service installation. <u>Does not include meters, regulators or transformers.</u>
709.00	<u>GAS REGULATORS</u> : Replacement gas regulators and pressure control valves only.
710.00	<u>MACHINERY/EQUIPMENT</u> : machinery and equipment that is not self-propelled such as jackhammers, disc mowers, push mowers, band saws, welders, defibrillators, concrete saws, portable generators, guns, rifles, tasers, compressor, etc.
712.00	<u>FURNITURE/EQUIPMENT</u> : (excluding computer supplies which should be charged to 212.00): vending machines, televisions, desks, bookshelves, paper shredders, etc.
713.00	<u>VEHICLES/LARGE EQUIPMENT</u> : self-propelled/mobile vehicles and large equipment such as cars, trucks, tractors, backhoes, riding mowers, trailers, ATV's, motor graders, loaders, street sweepers, etc.
714.00	<u>RADIOS/RADAR/VIDEO CAMERAS</u> : mobile radios, base radios, radar equipment, surveillance cameras, digital cameras, etc.
715.00	<u>OTHER CAPITAL</u> : driveways, concrete pads, fences, gate openers, exterior water fountains, exterior signs for parks, buildings and utility plants, outdoor furniture, playground equipment, aquatic equipment, etc.

CAPITAL ASSETS

Items to be included in this classification are all expenditures associated with the acquisition of real estate, buildings, equipment, vehicles, fences, retaining walls, etc. Items must have a useful life of more than a year and per item cost **\$15,000 or more. In addition, all new utility and public works infrastructure is included in this category regardless of cost.** When possible, these assets should be tagged with a capital asset tag for identification and capitalization purposes.

ACCOUNT NUMBER

DESCRIPTION

801.00	<u>LAND</u> : all costs associated with the purchase of land including surveying, earnest money, closing costs, etc.
802.00	<u>BUILDINGS & APPLIANCES</u> : Building Improvements air conditioner/heating units, major appliances, emergency backup generators, portable buildings, metal buildings, building additions, overhead doors, etc.
803.00	<u>STREETS/INLETS/CURBS</u> : Costs associated with total street reconstruction projects including limestone base, fly ash, road mix, prime oil, AC10 tack oil, grade 4 chip rock, hot mix, etc. This account requires a project number.
804.00	<u>UTILITY LINES</u> : BUDGETED extensions of utility lines or replacement of utility lines due to age. Includes services locations that are part of those lines. <u>Does not include individual new or replacement services (charged to 808.10), meters, transformers or regulators.</u> This account requires a project number.
804.10	<u>UTILITY LINES CONTINGENCY</u> : NOT SPECIFICALLY BUDGETED extensions of utility lines or replacement of utility lines due to age. Includes services locations that are part of those lines. <u>Does not include individual new or replacement services (charged to 808.10), meters, transformers or regulators.</u> This account requires a project number.
804.20	<u>UTILITY LINES – CONTRACTOR</u> : (Utility Funds only). To be used when contractors use our materials when working on City projects.
805.00	<u>UTILITY PLANTS</u> : Installation of new or replacement electrical substation equipment such as box structures, breakers, relays, etc. Gas Border Station/City gate station equipment such as odorizers, piping, etc. Water and Wastewater plant equipment such as pumps, motors, bar screens, etc.
806.00	<u>TANKS/LIFT STATIONS</u> : Installation or replacement of Water Treatment Plant or Wastewater Treatment Plant infrastructure or equipment related to Alum tanks, polymer tanks, clarifiers, day storage tanks, etc. and lift station equipment and components.
807.00	<u>TRANSFORMERS</u> : New or replacement transformers
808.00	<u>METERS</u> : <u>New Electric & Water meters, new and replacement meters for Gas.</u> All sizes and types. Includes spuds or adapters necessary for meter installation.
808.10	<u>SERVICE INSTALLS</u> : INDIVIDUAL SERVICES ONLY (not part of a utility project), <u>new services only.</u> Includes all materials such as tubing, angle valves, EFVs, lockwing stops, misc. fittings, tri-plex, connector, etc. necessary for the service installation. <u>Does not include meters, regulators or transformers.</u>
809.00	<u>GAS REGULATORS</u> : <u>New</u> gas regulators and pressure control valves only.
809.10	<u>STREET LIGHTING/SIGNALS</u> : All materials necessary for the installation of streetlights including arms, fixtures, bulbs, photocells, etc.
810.00	<u>MACHINERY/EQUIPMENT</u> : machinery and equipment that is not self-propelled such as disc mowers, welders, concrete saws, generators, etc.
812.00	<u>OFFICE FURNITURE/EQUIPMENT</u> : (excluding computer supplies and software which should be charged to 212.00): building security systems, plotters, etc.
813.00	<u>VEHICLES/LARGE EQUIPMENT</u> : self-propelled/mobile vehicles and large equipment such as cars, trucks, tractors, backhoes, riding mowers, trailers, ATV's, motor graders, loaders, street sweepers, etc.
814.00	<u>RADIOS/RADAR/VIDEO CAMERAS</u> : mobile radios, base radios, radar equipment, etc.
814.20	<u>FIBER EXPANSION</u>
815.00	<u>OTHER CAPITAL</u> : driveways, concrete pads, fences, exterior signs for parks, buildings and utility plants, playground equipment, aquatic equipment, etc.
860.40	<u>LITIGATION SETTLEMENT</u>

SUNDRIES

Expenses in this classification are those that do not fit into any of the other categories including budgeted expenses to service organizations and other entities.

ACCOUNT NUMBER

DESCRIPTION

901.00	<u>LIABILITY/CASUALTY INSURANCE</u> : All insurance premiums expended for liability and casualty insurance, Bond-annual premium, Notary Bonds.
907.00	<u>ELECTIONS</u> : (Dept. 121 only) All expenses incurred in holding City elections.
908.00	<u>SEMINARS/MEMBERSHIP/TRAVEL</u> : (Employee expenses only) Fees for seminars/webinars, seminar/webinar materials (i.e. lifeguard training materials), certification exam fees, annual membership dues, air fare, parking, tolls, lodging, food, registration fees, K9 training class, TML annual meeting (including Council members), Notary filing/application fee, Chamber Leadership class, etc.
908.10	<u>MILEAGE</u> : Reimbursement for use of personal/private vehicle used for authorized activities of the City.
908.20	<u>CONTINUING EDUCATION</u> : Reimbursement for tuition and fees related to college courses which have been approved and are in accordance with the City's tuition reimbursement policy.
910.00	<u>BOARD/COMMITTEE/VOLUNTEER RELATIONS</u> : meals and snacks for board and committee/sub-committee meetings/workshops, open houses, receptions, flowers or memorials for board/council members, member recognitions, council retreats & training, budget review meetings, reservations-annual Chamber banquet, legislative updates, Blinn Hall of Honor, etc.
928.00	<u>BRAZOS VALLEY COUNCIL OF GOVERNMENTS</u> : Monies paid by the city to this agency for quarterly membership dues.
929.00	<u>FIREFIGHTER'S PENSION PROGRAM</u> : (Dept. 152 only) Firefighters' pension plan.
930.00	<u>SPECIAL EVENTS</u> : Expenses incurred by Administration for City employee picnic, Christmas gift cards, Holiday party, retirement recognitions, service recognition gifts, etc.
939.00	<u>EMPLOYEE MOVING EXPENSE</u> : Amount paid for relocation expenses.
948.00	<u>DOWNTOWN EXPENSE</u> : Expenses related to downtown events, festivals, contests, etc. not specifically accounted for in their own account.
948.10	<u>DOWNTOWN IMPROVEMENTS</u> :
948.30	<u>MAIN STREET SPECIAL EVENTS</u> :
948.40	<u>CHRISTMAS STROLL</u> :
948.50	<u>HOT NIGHTS COOL TUNES</u> :
948.80	<u>UPTOWN SWIRL</u> :
948.90	<u>LOCAL HISTORY DAY PROGRAM</u> :
949.00	<u>UNEMPLOYMENT BENEFITS</u> : Monies paid to the Texas Workforce Commission for Unemployment.
949.10	<u>CULTURAL ARTS EXPENSE</u> : (Fund 249 only)
949.20	<u>FACILITY RENTAL EXPENSE</u> : (Fund 249 only) Any expense related to the event or rental i.e. cookies for group that rented the facility; bartending for the Elvis concert or for the group that rented the facility.
950.00	<u>OTHER SUNDRY</u> : All expenditures that cannot be classified in the above categories such as subscriptions, periodicals, U.S. and Texas flags, Christmas trees and decorations, flowers for funerals and hospitalizations, rope to hang flags, post office box rental (Dept. 151 only; all other depts. 408.00), Holiday Open House (Dept. 149 only), P.E.A.C.E. partnership (Dept. 123 only), etc.
950.11	<u>CITIZENS POLICE ACADEMY</u> : Funding for Police Dept.'s public relations program.
950.21	<u>CRIMINAL ENFORCEMENT EXPENSES</u> : Expenses incurred by Police Dept. for buy money for drugs and informant compensation.
950.40	<u>NARCOTICS ENFORCEMENT</u> : (Dept. 151 only) Monies to replenish narcotic imprest funds.

953.00	<u>EDF – MARKETING:</u>
953.01	<u>ECONOMIC DEVELOPMENT MARKETING – WEBSITE:</u>
953.02	<u>ECONOMIC DEVELOPMENT MARKETING – OTHER:</u>
953.10	<u>EDF – OPERATIONS:</u>
953.20	<u>EDF – EDA GRANT:</u>
953.30	<u>BUSINESS RETENTION & EXPANSION:</u>
959.00	<u>MAIN STREET GRANTS – EIIG/INCENTIVE:</u>
960.00	<u>WELLNESS PROGRAM:</u> (Self Insurance Fund only) Expenses incurred for Health Fair including flu shots.
961.62	<u>DOWNTOWN MASTER PLANNING:</u>
970.00	<u>EMPLOYEE ASSISTANCE PROGRAM:</u> (Dept. 123 only) Payments to UT Health Science Center for counseling, referral and case management services.

ORDINANCE NO. O-24-023

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2024-25; 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, 2024 through September 30, 2025 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, 2024 through September 30, 2025 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.

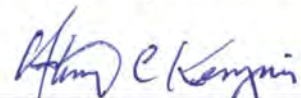
PASSED AND APPROVED on its first reading this the 5th day of September, 2024.

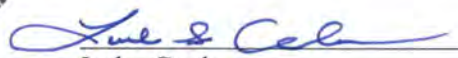
PASSED AND ADOPTED on its second reading this the 19th day of September, 2024.

ATTEST:


Jeana Bellinger, TRMC. CMC
City Secretary




Atwood C. Kenjura, Mayor


Luke Cochran
City Attorney

CITY OF BRENHAM

BUDGET SUMMARY

	Fund	Revenue	Other Sources	Expenditures	Other Uses	Change in Fund Balance
101	General	21,331,757	3,242,683	24,415,757	158,683	0
215	Airport	653,510	114,933	768,443	0	0
225	PD Equip	3,500	0	164,330	0	(160,830)
226	Public Safety Trng	2,750	0	5,000	0	(2,250)
232	Donations	115,500	0	81,000	0	34,500
236	Capital/NonRoutine Items	0	0	372,630	0	(372,630)
249	Tourism & Marketing	650,700	851,400	1,521,475	0	(19,375)
118	Debt Service	3,185,665	0	3,384,365	0	(198,700)
109	Hotel/Motel	931,000	0	19,600	911,400	0
229	Criminal Law Enforcement	18,000	0	1,292	0	16,708
233	Courts Security/Tech	44,125	0	28,400	15,000	725
244	Water Impact Fees	187,500	0	0	150,000	37,500
245	Wastewater Impact Fees	62,500	0	0	50,000	12,500
260	Brenham Comm Projects	0	0	0	0	0
203	Airport Capital Improv	131,250	43,750	175,000	0	0
234	Parks Capital Improv	24,000	827,000	1,517,280	0	(666,280)
237	Streets/Drainage	60,000	118,000	668,000	0	(490,000)
270	General Govt Cap Improv	123,000	0	7,683,689	0	(7,560,689)
301	TIRZ No. 1	731,236	0	118,605	0	612,631
102/122/132	Electric/Purch Power/Cap	27,113,076	875,206	26,643,698	1,626,784	(282,200)
103/123	Gas/Purch Commodity	3,445,852	0	2,866,896	589,434	(10,478)
104/134	Water/Capital	8,292,543	23,821,000	13,626,833	620,340	17,866,370
105/135	Wastewater/Capital	8,349,384	3,139,000	12,350,726	436,108	(1,298,450)
106	Sanitation	2,713,750	0	2,546,217	138,000	29,533
107/137	Drainage/Capital	3,913,649	0	3,778,910	0	134,739
220	Central Fleet	0	0	9,675	0	(9,675)
240	Vehicle/Equip Replace	113,693	0	113,693	0	0
500	Worker's Comp	152,824	0	126,859	0	25,965
600	Employee Benefits	2,831,081	0	2,829,000	0	2,081
250	BCDC	2,994,082	0	1,276,392	1,717,690	0
252	BCDC Capital	760,000	300,000	500,000	0	560,000
GRAND TOTAL		88,935,927	33,332,972	107,593,765	6,413,439	8,261,695

ORDINANCE NO. O-24-024

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2024 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 \$0.3164 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 2024.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2024, an ad valorem tax of \$0.1420 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 \$0.4584 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 1.44 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.20.

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 5th day of September, 2024.

PASSED AND ADOPTED on its second reading this the 19th day of September, 2024.



A handwritten signature in blue ink, reading "Atwood C. Kenjura", is written over a horizontal line.

Atwood C. Kenjura
Mayor

ATTEST:

A handwritten signature in blue ink, reading "Jeana Bellinger", is written over a horizontal line.

Jeana Bellinger, TRMC, CMC
City Secretary

A handwritten signature in blue ink, reading "Luke D. Cochran", is written over a horizontal line.

Luke Cochran
City Attorney

RESOLUTION NO. R-24-012

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

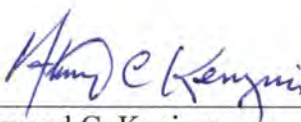
WHEREAS, the City has chosen to not make any changes to the Policy.

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, attached hereto, is hereby adopted as the Investment Policy of the City.

RESOLVED on this 19th day of September 2024.




Atwood C. Kenjura
Mayor

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 ladder 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.

INVESTMENT POLICY

V. RESPONSIBILITY AND CONTROL

CITY COUNCIL RESPONSIBILITIES

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

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

INVESTMENT OFFICERS

The 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.

INTERNAL CONTROLS

INVESTMENT POLICY

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.

INDEMNIFICATION

INVESTMENT POLICY

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.

INVESTMENT POLICY

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. 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 collateralized in accordance with this Policy.
6. AAA rated money market funds which strive to maintain a \$1 net asset value and comply with SEC Rule 2a-7.
7. Commercial paper rated A1/P1 or the equivalent by two national rating agencies no longer than 270 days to maturity. No more than 20% of the portfolio may be held in commercial paper.

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

INVESTMENT POLICY

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.

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.

Securities which lose their policy or State required credit rating must be liquidated in a reasonable period of time.

Securities which become *unauthorized* under State law or by a change in City Policy, do not require liquidation but after maturity funds must be re-invested in authorized securities.

VIII. SELECTION OF BANKS AND DEALERS

DEPOSITORY

As required by the City of Brenham Charter and state law, every five (5) years a primary 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.

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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. They must be registered with the Texas State Securities Board. All local government pools in which the City participates shall provide the City with certification stating 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 money market 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

Securities owned by the City. The City of Brenham shall contract with a depository for the safekeeping/custody of securities owned by the City of Brenham as part of its investment portfolio. 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 pledged to the City. Collateral for time and demand deposits will be held by an independent third party custodian designated by the depository and approved by the City 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.

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

INVESTMENT POLICY

COLLATERAL POLICY

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require collateralization of City funds in time and demand deposit with any depository bank for time and demand deposits. 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 must be written and is to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. The bank must provide evidence that the collateral has been approved by action of the Bank Board or bank's Loan Committee. 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

INVESTMENT POLICY

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/RISK 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 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.

INVESTMENT POLICY

- 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.

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-23-035

September 21, 2023

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Brenham

Taxing Unit Name

200 W. Vulcan St, Brenham, TX 77834

Taxing Unit's Address, City, State, ZIP Code

(979) 337-7200

Phone (area code and number)

www.cityofbrenham.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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 2,335,626,039
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 362,595,201
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,973,030,838
4.	Prior year total adopted tax rate.	\$ 0.4584 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 11,340,810 B. Prior year values resulting from final court decisions: - \$ 8,880,000 C. Prior year value loss. Subtract B from A. ³	\$ 2,460,810
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 82,384,614 B. Prior year disputed value: - \$ 38,892,304 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 43,492,310
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 45,953,120

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,018,983,958
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 18,640,230 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,684,798 C. Value loss. Add A and B. ⁶	\$ 22,325,028
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 105,000 B. Current year productivity or special appraised value: - \$ 180 C. Value loss. Subtract B from A. ⁷	\$ 104,820
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 22,429,848
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 141,433,902
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,855,120,208
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,503,871
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 23,092
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,526,963
18.	Total current year taxable value on the current year 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 A. Certified values: \$ 2,399,959,805 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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: - \$ D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 - \$ 156,246,871 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,243,712,934

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.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year 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>118,057,738</u>	
	B. Current year 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 + \$ _____	
	C. Total value under protest or not certified. Add A and B.	\$ <u>118,057,738</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>410,327,942</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,951,442,730</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>79,417,210</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>79,417,210</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,872,025,520</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.4555</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.3102</u> /\$100
29.	Prior year 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> .	\$ <u>2,018,983,958</u>

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,262,888
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 15,466	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 438,728	
	C. Prior year 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. +/- \$ (423,262)	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 5,839,626	\$ 5,839,626
	E. Add Line 30 to 31D.	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,872,025,520
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3119 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year 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. \$	
	B. Prior year 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. - \$	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ N/A /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$	
	B. Prior year 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ N/A /\$100

²³ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____ B. Prior year 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ / \$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>N/A</u> / \$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ _____ B. Prior year 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, 2022 and ending on June 30, 2023. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ / \$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>N/A</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 the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>N/A</u> / \$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.3119</u> / \$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>801,532</u> B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0428</u> / \$100 C. Add Line 40B to Line 39.	\$ <u>0.3547</u> / \$100
41.	Current year 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>0.3671</u> / \$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year 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 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 2) the third tax year after the tax year in which the disaster occurred 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).	\$ <u>N/A</u> /\$100
42.	Total current year 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: (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. 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, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>3,374,365</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>198,700</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>457,768</u> E. Adjusted debt. Subtract B, C and D from A.	\$ <u>2,717,897</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>2,717,897</u>
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>98.00</u> % B. Enter the prior year actual collection rate <u>98.75</u> % C. Enter the 2022 actual collection rate <u>98.46</u> % D. Enter the 2021 actual collection rate <u>98.08</u> % 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	<u>98.08</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>2,771,102</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,951,442,730</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1420</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.5091</u> /\$100
D49.	Disaster Line 49 (D49): Current year 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.	\$ <u>N/A</u> /\$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 §526.04(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 current year county voter-approval tax rate.	\$ <u>N/A</u> /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, enter 0.	\$ <u>0</u>
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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>830,140</u>
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,951,442,730</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0425</u> /\$100
55.	Current year 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> .	\$ <u>0.4555</u> /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ <u>N/A</u> /\$100
57.	Current year 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> .	\$ <u>0.5091</u> /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.4666</u> /\$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	\$ <u>N/A</u>
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>N/A</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>N/A</u> /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ <u>N/A</u> /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ <u>0.4606</u> /\$100 \$ <u>0.0000</u> /\$100 \$ <u>0.4606</u> /\$100 \$ <u>0.4584</u> /\$100 \$ <u>0.0022</u> /\$100 \$ <u>1,755,397,300</u> \$ <u>38,619</u>
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ <u>0.4738</u> /\$100 \$ <u>0.0434</u> /\$100 \$ <u>0.4304</u> /\$100 \$ <u>0.4737</u> /\$100 \$ <u>(0.0433)</u> /\$100 \$ <u>1,677,414,926</u> \$ <u>(726,321)</u>
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ <u>0.6053</u> /\$100 \$ <u>0.1045</u> /\$100 \$ <u>0.5008</u> /\$100 \$ <u>0.4904</u> /\$100 \$ <u>0.0068</u> /\$100 \$ <u>1,326,437,227</u> \$ <u>90,198</u>
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ <u>(597,504)</u>
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ <u>(0.0306)</u> /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ <u>N/A</u> /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.3119
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,951,442,730
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0256 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1420 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.4795 /\$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.⁴⁹

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. 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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ N/A /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ N/A
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ N/A /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B).

⁴⁶ Tex. Tax Code §26.012(8-a).

⁴⁷ Tex. Tax Code §26.063(a)(1).

⁴⁸ Tex. Tax Code §26.042(b).

⁴⁹ Tex. Tax Code §26.042(f).

⁵⁰ Tex. Tax Code §26.42(c).

⁵¹ Tex. Tax Code §26.42(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>N/A</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4555 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.4666 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 58

De minimis rate. \$ 0.4795 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

**print
here**

Julie Flagg

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7/31/24⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

GLOSSARY

A

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

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

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

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

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

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

B

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

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

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

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

C

Capital Asset: An asset owned by a governmental unit, which has an initial cost of \$15,000 or more and a useful life extending beyond a single financial reporting period. Examples of capital assets include land, improvements to land, buildings, furniture, fixtures, and equipment.

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

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

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

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

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

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

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

Comprehensive Annual Financial Report (CAFR): The published results of the City's annual financial report prepared by the City covering all financial activities and audited by an independent certified public accountant.

City Council: The current elected officials of the City as set forth in the City's Charter.

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

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

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

D

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

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

Decision Package: Budget requests for personnel, vehicles, equipment, IT capital, new contractual services, or other new expenditures exceeding \$5,000 or more.

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

Deficit: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary fund, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e., tax statements mailed out in October and become delinquent if unpaid by January 31.

Department: A major organizational unit of the administrative structure of the government, headed by an individual who reports directly to the City Manager and who has direct responsibility for the overall operation of the unit.

Depreciation: Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; the portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period.

Division: An organizational unit of the government, which is a subset of a department, usually a specialized operating unit with a specific area of responsibility (i.e., patrol, traffic, and investigation are divisions in the police department).

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

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

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

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

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

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

G

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

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

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

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

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

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

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

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

I

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

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

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

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

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

L

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

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

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

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

M

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

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

N

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

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

O

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

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

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

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

P

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

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

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

R

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

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

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

S

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

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

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

T

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

Tax Levy: Taxes that are imposed and collected.

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

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

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

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.

ABNR	Above Budget Net Revenues
ACFR	Annual Comprehensive Financial Report
ACM	Assistant City Manager
BCDC	Brenham Community Development Corporation
BFD	Brenham Fire Department
BHA	Brenham Housing Authority
BNSF	Burlington Northern Santa Fe Railway
BTU	One Million British Thermal Units
BVSMA	Brazos Valley Solid Waste Management
BVWACS	Brazos Valley Wide Area Communication System
CFO	Chief Financial Officer
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
HOT	Hotel Occupancy Tax
HVAC	Heating, Ventilating, and Air Conditioning
IFERC	International Fusion Energy Research Center
IT	Information Technology
KV	Kilovolt
KWH	Kilowatt Hour
LCRA	Lower Colorado River Authority
MCF	One Thousand Cubic Feet mm
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