

2025

26

Proposed Budget

City of Brenham

CITY OF BRENHAM, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2026

OCTOBER 1, 2025 – SEPTEMBER 30, 2026

PROPOSED

ON JULY 21, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of $855,418 or 7.81%, and of that amount $191,678 is tax revenue to be raised from new property added to the tax roll this year.

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.

	FY24 Actual	FY25 Estimate	FY26 Adopted Budget
Public Notices	$ 10,655	$ 9,559	$ 6,290

Membership Dues	FY24 Actual	FY25 Estimate	FY26 Adopted Budget
Texas Municipal League	$ 3,667	$ 3,772	$ 3,772
Texas Public Power Association	$ 9,093	$ 9,093	$ 9,093
Texas Gas Association	$ 975	$ 975	$ 1,100
Total	**$ 13,735**	**$ 13,840**	**$ 13,965**

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Atwood Kenjura
Mayor



Clint Kolby
Mayor Pro-Tem,
Position 5 - At Large



Steve Soman
Ward 1



Albert Wright
Ward 2



Dr. Paul LaRoche III
Ward 3

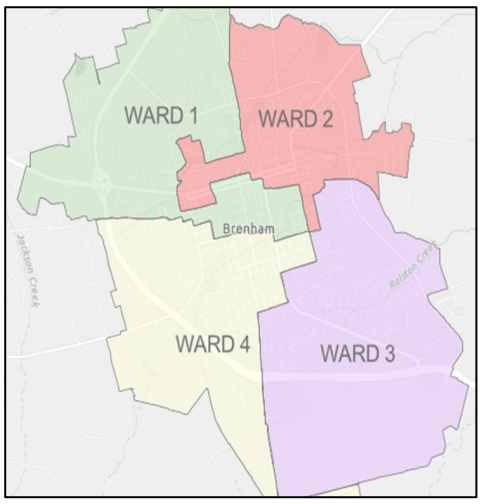


Adonna Saunders
Ward 4



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. As of September 1, 2025 the Texas Open Meetings Act requirement will change and meeting notices will be posted three (3) business days in advance.

CITY OF BRENHAM READERS GUIDE

Presented is the City of Brenham's Annual Operating Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026. 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

Required Budget Disclosures under Texas Local Government Code 140.0045: In accordance with LGC §140.0045, the proposed budget separately itemizes expenditures for notices required by law to be published in a newspaper, as well as expenditures directly or indirectly related to lobbying activities.

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

2025 Tax Rate Calculation Worksheet: Form 50-856 details the tax rate calculations.

Chart of Accounts: Detailed descriptions of expenses.

Policies, Ordinances and Resolutions:

- Debt Management Policy: Guides issuance and oversight of City debt
- Financial Policy: Outlines principles for budgeting and financial management
- Fund Balance Policy: Sets minimum reserve levels for financial stability
- Investment Policy: Sets guidelines for the prudent investment of City funds

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

Citizens of Brenham, Texas

Mayor & City Council

Mayor: *Atwood C. Kenjura*
Position 5 - At Large: *Clint T. Kolby, Mayor Pro Tem*
Position 1 - Ward 1: *Steve Soman*
Position 2 - Ward 2: *Albert Wright*
Position 3 - Ward 3: *Paul F. LaRoche, III*
Position 4 - Ward 4: *Adonna Saunders*
Position 6 - At Large: *Leah Cook*

Municipal Court Judges

Presiding: *Jonas Lacina*
Associate: *Robert Wright*

City Boards & Committees

City Attorney: *Cary Bovey*

City Manager
Carolyn D. Miller, CPA

Assistant City Manager
Megan Mainer

Development Services: *Stephanie Doland*
- **Building Inspection:** *Allen Jacobs*
- **Code Enforcement:** *David Doelitsch*
- **City Planning:** *Shauna Laauwe*
- **Health Inspection:** *Mark Pierce*

Public Works: *Dane Rau*
- **Streets:** *Brian Smith*
- **Aquatics:** *Tammy Jaster*
- **Parks:** *Casey Redman*
- **Maintenance:** *Stephen Draehn*

The Barnhill Center: *Alex Dill*
Visitor Center: *Kathrine Briscoe*
Airport: *Jim Halley (Interim)*
Communications: *Melinda Gordon*
Engineering: *Richard O'Malley*

Chief Financial Officer
Julie Flagg

Economic Development: *Teresa Rosales*
- **Main Street:** *Leigh Linden*

Finance: *Stacy Hardy, CPA*
- **Accounting:** *Cyndi Longhofer, CPA*
- **Municipal Court:** *Tiwanna Brown*
- **Utility Customer Services:** *Courtney Dudenhoeffer*

Human Resources & Risk Management: *Susan Nienstedt*
- **Information Technology:** *Kevin Schmidt*
- **Library:** *Tammy Murphy*
- **Payroll:** *Brandi Garcia*

Budget Analyst: *Jessica Perez*
Utilities Analyst: *Debbie Gaffey*

Public Utilities General Manager
William Bissette

Director of Municipal Gas & Utility Services: *Shawn Bolenbarr*
- **Gas:** *Ande Bostain*
- **Utility Project and Warehouse Manager:** *Jared Beckendorf*
- **Public Utility Technology Manager:** *VACANT*
  - **SCADA:** *Jordan LaBeth*
  - **Mapping/GIS:** *Mason Patranella*

Electric: *Jason Lange*
Water & Wastewater: *VACANT*
- **Water Treatment:** *Jerry Saldivar*
- **Wastewater Treatment:** *Stephen Scheffer*
- **Water & Wastewater Construction:** *Josh Daniels*

Fire Chief & Emergency Mgmt.
Mark Donovan

Asst. Chief: *David Cella, Jr.*
Fire Marshal: *Steven Loving*
A-Shift Captain: *Andrew Jozwiak*
- **Lt.** *Brent Folsom*

B-Shift Captain: *Josh Sebastian*
- **Lt.:** *Ryan Swor*

C-Shift Captain: *Brett Schroeder*
- **Lt:** *Justin Schroeder*

City Secretary
Jeana Bellinger, TRMC, CMC

Animal Services: *Megan Gray*
Deputy City Secretary: *Robin Hutchens*
Legal and Legislative Services Manager: *Karen Stack*
Purchasing & Public Works Project Manager: *Kyle Branham*

Interim Police Chief
David Gott

Patrol: *Lt. Kelvin Raven*
- **Sgt:** *Tiffany Anderson*
- **Sgt:** *Jimmy Ha*
- **Sgt:** *Sierra Randle (SRO)*
- **Sgt:** *Jose Perez*
- **Sgt:** *Crystal Reyes*

Admin./CID: *Lt. Steven Eilert*
- **Sgt:** *Ashley Burns*
- **Sgt:** *Jason Derrick*
- **Sgt:** *Terrence Johnson*
- **Sgt:** *Jonathan Phipps*

Updated 2025-06-03

City of Brenham - Organizational Chart

City of Brenham

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).

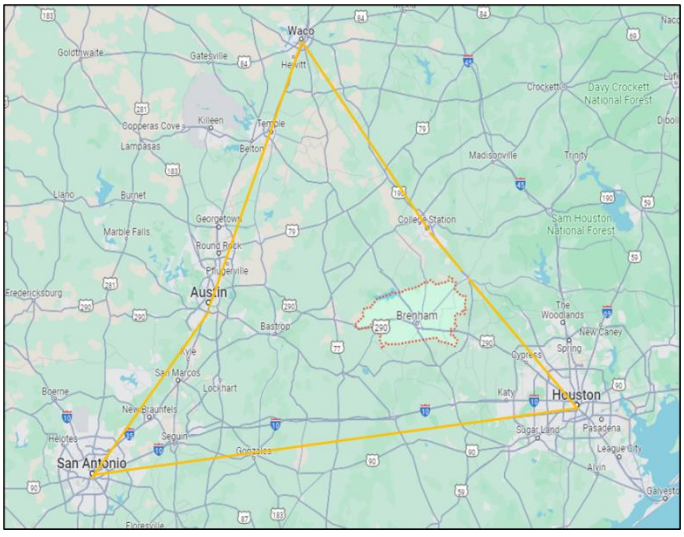
Following the end of the Civil War, Brenham was made a military post where Federal soldiers were stationed. In 1866, Brenham had been living under federal martial law for the past year. Tensions between soldiers and residents resulted in a major fire that destroyed over half of the town. A second fire 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.

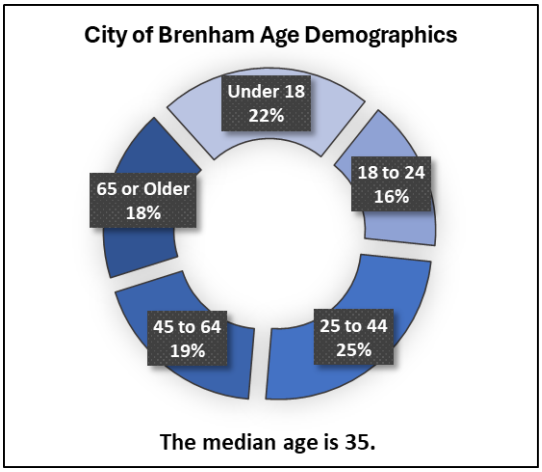
The climate is subtropical and humid, with an average annual precipitation of forty inches. Alluvial sandy soils provide an ideal growing environment for the diverse, low-scale vegetation and abundant seasonal display of native Texas wildflowers.

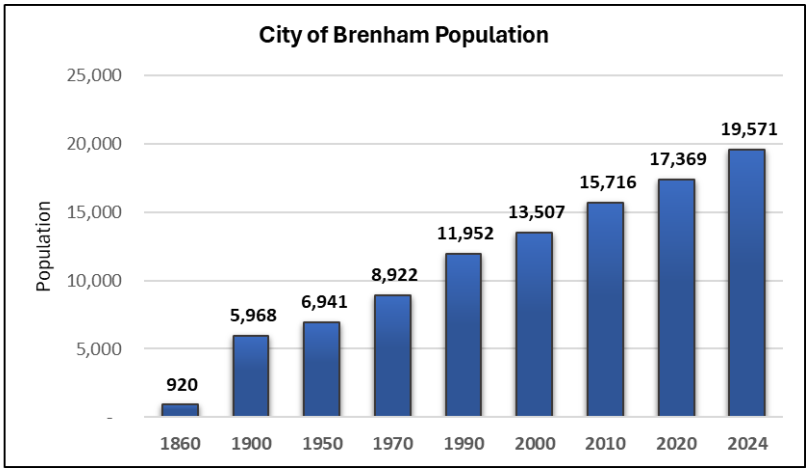
DEMOGRAPHICS

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-Erade 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:

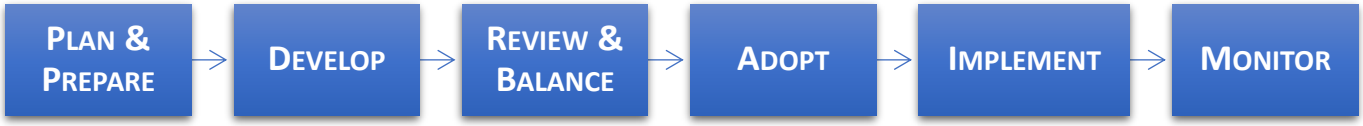
- Burton is the home to several antique shops, the Peeka Ranch Alpaca Farm, and the Texas Cotton Gin Museum. The town also hosts the popular Cotton Gin Festival every April.
- Chappell Hill is renowned for its stunning bluebonnet fields, lavender farm, scenic countryside views, and annual events like 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 2025-2026

January 13, 2025	5-Year Plan Kickoff
March 7, 2025	5-Year Plan Requests Due
March 10, 2025	Base Budget Kickoff
March 10-21, 2025	Budget Office Compiles 5-Year Plan Information
March 31-April 11, 2025	Departmental Meetings: Review and Discuss 5-Year Plan Requests w/Budget Team
April 14-May 16, 2025	Budget Office Creates Final 5-Year Plan
May 2, 2025	Departmental Budgets Due
June 2-13, 2025	Departmental Meetings: Review and Discuss Budget Requests w/Budget Team
June 9, 2025	**City Council Budget Retreat:** 5-Year Plan
June 16-July 11, 2025	Budget Office Creates Final Proposed Budget Document
July 21, 2025	**City Council Budget Workshop:** Base Budget
July 25, 2025	Receive Certified Appraisal Values from Appraisal District
August 7, 2025	**City Council Meeting (Regular):** Submit the No-New Revenue, Voter-Approval, and De-Minimus Tax Rates to Council Discuss Tax Rate; Take a Record Vote Schedule Meeting Date for Final Adoption of Tax Rate
August 8, 2025	File Proposed Budget with City Secretary and Post on City's Website
August 12, 2025	Publish Notice of Public Hearing on Annual Budget (Newspaper & City Website)
August 15, 2025	Publish Notice of Public Meeting to Vote on Tax Rate (City Website)
August 19, 2025	Publish Notice of Public Meeting to Vote on Tax Rate (Newspaper)
September 4, 2025	**City Council Meeting (Regular):** *Public Hearing* : Proposed Budget *Public Meeting* : Proposed Tax Rate *Regular Session* Ratification of the Property Tax Rate Reflected in the Proposed Budget 1st Reading Adopting the Budget 1st Reading Levying Property Taxes
September 18, 2025	**City Council Meeting (Regular):** *Regular Session* 2nd Reading Adopting the Budget 2nd Reading Levying Property Taxes
September 19, 2025	File Council-Approved Budget with City Secretary & Publish on City's website
October 1, 2025	Fiscal Year 2026 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)

City of BRENHAM

Mayor
Atwood C. Kenjura

Council Members
Clint Kolby, Mayor Pro Tem
Leah Cook
Paul F. LaRoche, III
Adonna Saunders
Steve Soman
Albert Wright

City Manager
Carolyn D. Miller

July 31, 2025

Honorable Mayor Atwood Kenjura and Council Members:

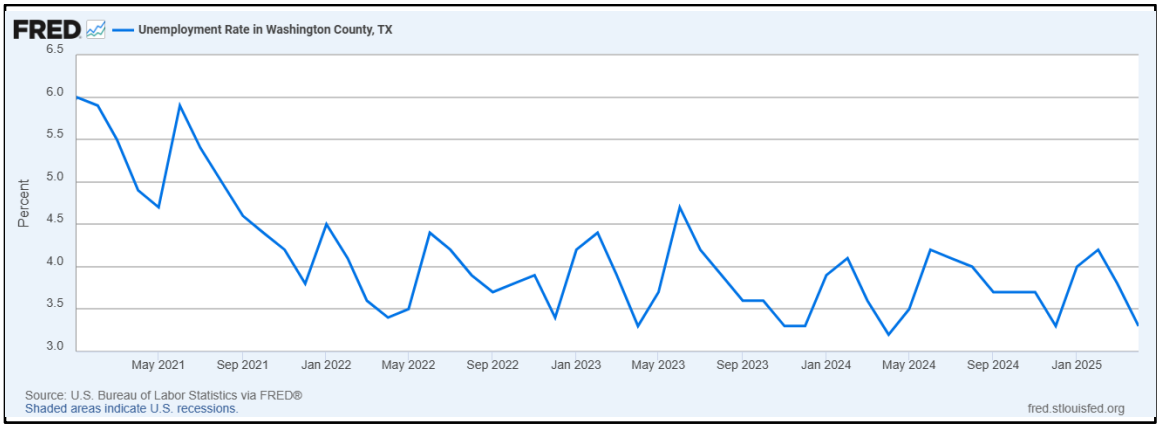
RE: Fiscal Year 2025-26 Proposed Budget

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, 2025 and ending September 30, 2026. The budget is balanced as required by law. The FY2025-26 Proposed Budget reflects the priorities that were established during the June 2025 presentation and discussion of the 5-Year Capital Plans. In developing this Proposed Budget, we have kept in mind the demand on City resources beyond FY2025-26, including the opening of Fire Station No. 2 in the spring of 2026, the need to remodel Fire Station No. 1, the purchase of new fire trucks, continued street reconstruction, the expansion of the water treatment plant, and the ongoing groundwater wells project.

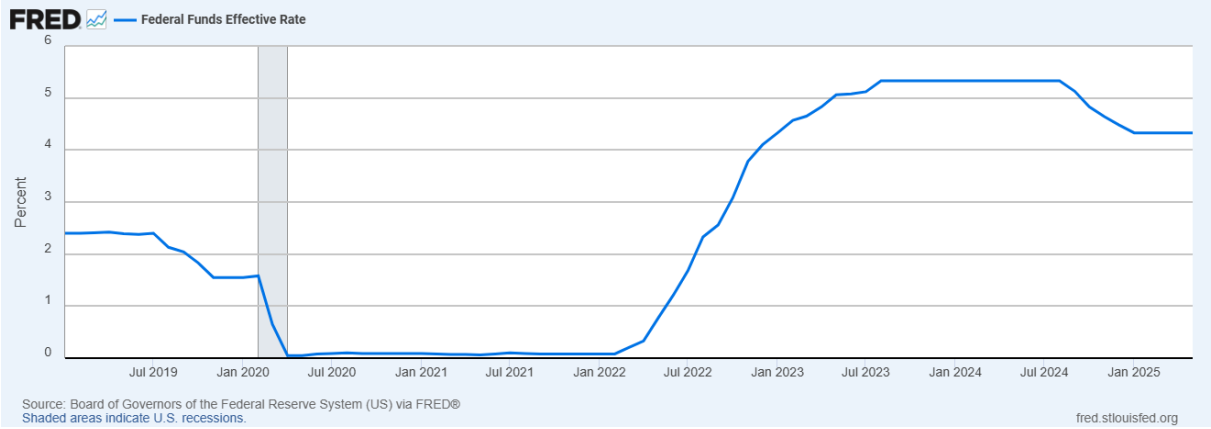
Economic Outlook

- Tariffs cause some uncertainty regarding consumer confidence.

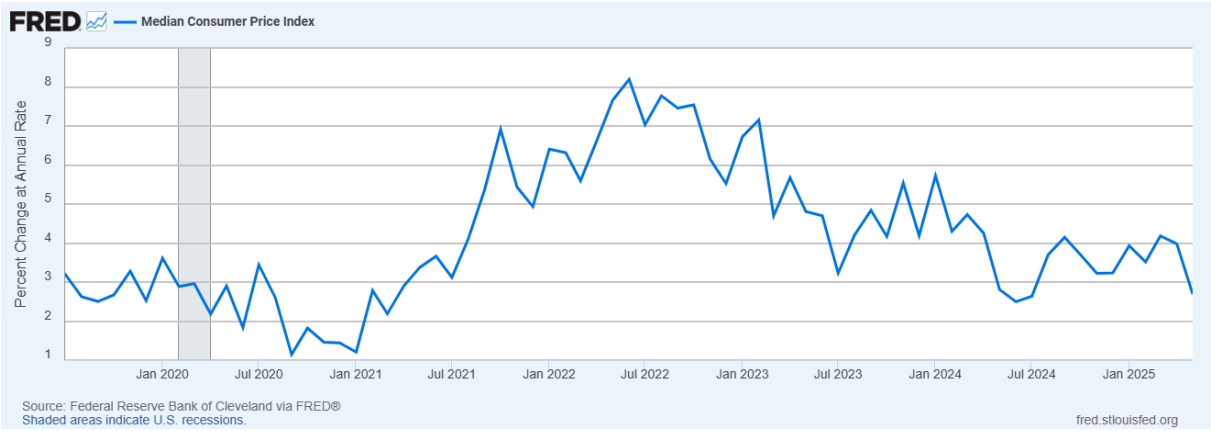
- Employment – Unemployment in Washington County Texas has generally remained in the 3.2-4.5% range since late 2021, which provides stability for our community. After a brief spike in January and February of 2025, the latest unemployment rate is reported at 3.3%.



- Interest Rates – The Fed made three (3) consecutive interest rate cuts in the latter part of 2024 to bring the rate down by a full percentage point. Since that time, the Fed has held the rate steady due to mild but persistent inflation. The Fed's target inflation rate is 2% and inflation has remained in the 2.5-3.0% range. The latest indication is that the Fed would like to make two (2) additional rate cuts during the latter half of 2025. 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, which has slowed during 2025, if mortgage rates decrease. This budget includes a conservative interest income revenue 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 in the 2.5-3.0% during 2025. The current level of inflation should not have a significant negative impact 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 FY2025-26 Proposed 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.

FY2025-26 Budget Priorities

- Public Safety – This budget reflects an emphasis on Public Safety with the addition of three (3) Firefighters and a Deputy Fire Marshal. The budget also includes additional software and training expenditures for the Police Department and six (6) months of operating expenses for Fire Station No. 2. The new fire station is currently under construction with planned completion in the spring of 2026. Also included in the budget is a 3% step increase for all Public Safety personnel. Overall, the operating budget for Public Safety has increased 5% over the FY2024-25 Adopted Budget.

General Fund Revenue Highlights

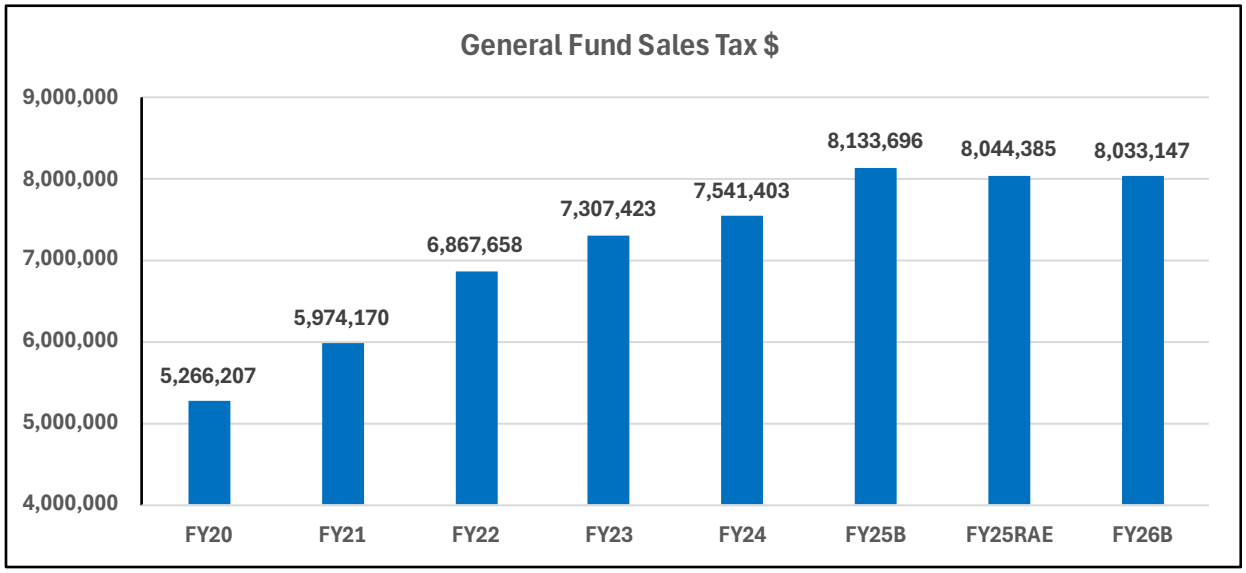
The General Fund has diverse sources of revenue with property tax, sales tax, and utility franchise fees. This diversity minimizes the risk of having drastic changes in revenue from year to year.

- Property Tax – Certified taxable property values have increased $108,918,519, or 4.2%, from the final 2024 value of $2,570,631,464 to $2,679,549,983. Of this total increase, Tax Increment Reinvestment Zone No. 1 (TIRZ) valuations increased $39,768,022, or 11.1%, from $356,886,533 to $396,654,555. **The FY2025-26 Proposed Budget is based on the tax rate being set at $0.4676, which is slightly below the No-New-Revenue Rate.** The No-New-Revenue Rate is the tax rate that would produce the same amount of tax revenue if applied to the same properties taxed in both years.

Tax Rate Comparison	**FY2025-26 Proposed**	**FY2024-25 Adopted**
Property Tax Rate	**$ 0.4676**	**$ 0.4584**
Voter-Approval Tax Rate	$ 0.4802	$ 0.4666
No-New-Revenue Tax Rate	$ 0.4691	$ 0.4555
No-New-Revenue M&O Rate	$ 0.3256	$ 0.3119
M&O Tax Rate	$ 0.3256	$ 0.3164
I&S (Debt) Tax Rate	$ 0.1420	$ 0.1420

Property Tax Rate	**M&O**	**I&S (Debt)**	**Total**
Current Tax Rate	$ 0.3164	$ 0.1420	$ 0.4584
Proposed Tax Rate	$ 0.3256	$ 0.1420	$ 0.4676
Increase/(Decrease)	$ 0.0092	$ 0.0000	$ 0.0092

- Sales Tax – The FY2025-26 sales tax revenue is projected to be approximately 1.2% lower than the FY2024-25 budgeted sales tax revenue. The FY2024-25 sales tax revenue includes a one-time audit collection of $276,224, of which $207,168 is included in the General Fund revenue and $69,056 is included in BCDC revenue. The FY2025-26 sales tax revenue is budgeted at a 2.5% increase over FY2024-25 projections, after adjusting for the one-time audit collection. This is based on a model using the last ten (10) years of sales tax collection data and considers the FY2023-24 to FY2024-25 revenue growth and the current economic climate. The result is relatively flat sales tax revenue as compared to the FY2024-25 projections and a budget-to-budget decrease in sales tax revenue, which puts pressure on the General Fund budget.



- Utility Franchise Fees –The FY2025-26 Proposed Budget includes a 4.6% increase in Utility Franchise Fees, as compared to the FY2024-25 Adopted Budget, for a total revenue of $3,432,499. The increase is primarily driven by anticipated water and wastewater rate increases. 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 FY2025-26 budget for Utility Transfers is $2,620,680 compared to the FY2024-25 budget of $2,675,364. The decrease is primarily due to the Central Warehouse moving from the General Fund to the Electric Fund.

Personnel Highlights

The largest budget category for the General Operating Fund is Personnel, which makes up roughly 66% of total General Operating Fund expenditures.

- Step Increases – There is a 3% Step Increase in the budget for Public Safety full-time positions and a 2.5% Step Increase for General Government full-time positions . The FY2025-26 budgetary impact of the Step Increase on the General Fund, including sub-funds, is an increase in salaries and benefits of $239,588.

- Personnel Additions – The FY2025-26 Proposed Budget includes the addition of four (4) full time positions. The FY2025-26 budgetary impact of the new positions is a total of $235,627.
    - ❖ Full time positions: Deputy Fire Marshal and three (3) firefighters, all with a January start date.

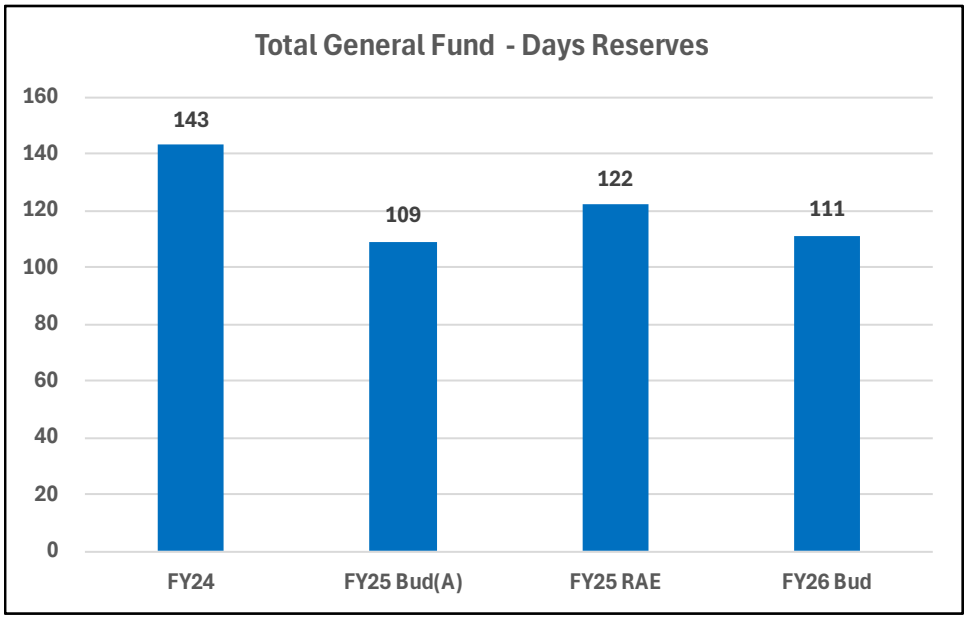
- Medical Insurance –The FY2025-26 Proposed Budget reflects the FY2024-25 actual rates paid plus a 7.5% increase. Included in the budget is a reduction in funding to Fund 600 equal to 10% of the total estimated medical insurance expenditure for all budgeted positions. This reduction, which is based on the FY2023-24 actual and FY2024-25 projected results in Fund 600, includes the 1-month waiting period for all new employees and an attrition factor for all vacant positions.

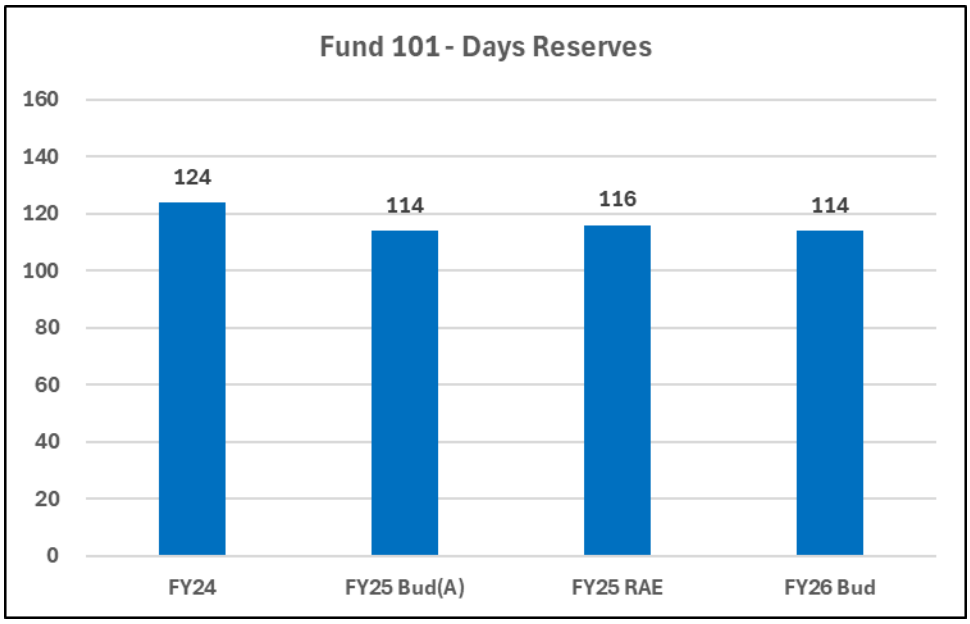
- Attrition Factor – The attrition factor reduces the overall personnel budget and releases funding for other purposes. An attrition factor of ($315,000) was built into both the FY2024-25 Adopted Budget and the FY2025-26 Proposed Budget. This is based on historical averages and the current status of vacant positions included in the FY2025-26 Proposed Budget.

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 FY2023-24, there were 143-days in General Fund, including sub-funds, reserves. This included a fund balance of $1,055,857 in the Capital/Non-Routine Fund. The FY2024-25 Amended Budget included planned expenditures of $616,015 from this fund's reserves. The FY2024-25 Amended Budget also included higher expenditures than FY2023-24. As a result, the FY2024-25 Amended Budget included an ending General Fund reserve of 109 days. The FY2025-26 budget includes an ending General Fund reserve of 111 days.





- FY2024-25 Above Budget Net Revenue (ABNR) – The FY2024-25 Revised Annual Estimate (RAE) includes a transfer of $725,000 of the FY2024-25 ABNR from Fund 101 to the GF Capital/Non-Routine Fund to fund budgeted FY2025-26 capital purchases. From this amount, $202,000 is to be used for replacement of the Animal Shelter HVAC, $152,000 for IT related capital, $123,639 for vehicles, $94,640 for breathing apparatus for the Fire Department, and $82,505 for other one-time purchases. Additional FY2024-25 ABNR may also be transferred to the GF Capital/Non-Routine Fund to be used for future unspecified capital purchases.

General Fund Discussion

The General Fund expenditure budget, including sub-funds, is $27.7 million. Of this amount, $24.9 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 1.9%, or $460,239, as compared to the FY2024-25 Adopted Budget. The Fund 101 budget is balanced, with revenues and funds from other financing sources equal to expenditures. Approximately $22.1 million of Fund 101 expenditures (88.8%) 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 65.6% of Fund 101 operating budget is for personnel. There is a 2.5% increase in personnel costs budget-to-budget. Other expenditures include supplies, maintenance, contract services, capital outlay, and sundries. There is a 0.8% increase in other expenditures on a budget-to-budget basis.

Revenues & Other Sources FY26	General Fund 101
Property Taxes (Preliminary O&M Rate $0.3026)	7,620,769
Sales Taxes	8,033,147
Utility Franchise Fees	3,432,499
Other Taxes	143,007
Other Financing Sources (Net Transfers)	3,000,810
Other Revenues	2,645,764
Reserves	0
Total Revenues & Other Financing Sources FY26 Budget	**$24,875,996**
Total Revenues & Other Financing Sources FY25 Budget	**$24,415,757**

General Fund 101 Expenditure Categories	Total FY26	% of Total
Personnel	$16,318,036	65.6%
Supplies	1,442,038	5.8%
Maintenance	1,178,426	4.7%
Services	3,524,570	14.2%
Capital Outlay	568,832	2.3%
Sundries	1,844,094	7.4%
Total Expenditures	**$24,875,996**	100.0%

General Fund 101 Programs FY26	Personnel	Other	Total
Culture and Recreation	$2,166,576	$1,459,566	$3,626,142
General Government	5,135,858	3,663,179	8,799,037
Health and Welfare	493,055	183,064	676,119
Highways and Streets	685,143	721,975	1,407,118
Public Safety	7,837,404	1,961,344	9,798,748
Total Non-Capital Expenditures	**$16,318,036**	**$7,989,128**	**$24,307,164**
Capital Outlay	0	568,832	568,832
Total FY26 Budget Expenditures	**$16,318,036**	**$8,557,960**	**$24,875,996**
Total FY25 Original Budget Expenditures	**$15,923,961**	**$8,491,796**	**$24,415,757**

There are six (6) sub-funds in the General Fund with proposed expenditure budgets of $2.8 million. As previously discussed, the General Fund sub-funds expenditure budget includes $654,784 for one-time capital purchases from reserves created by FY2024-25 ABNR.

The Airport Fund is a sub-fund of the General Fund and includes budgeted revenue of $657,948 and an expenditure budget of $751,165. The deficit of $93,217 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 $1,322,521 funded by hotel occupancy tax and Barnhill Center events.

Debt Service Fund

The proposed budgeted expenditures for the Debt Service Fund are $3,644,038. This is an increase of $259,673 due to an increase in the principal payment on the 2023 Certificates of Obligation, an increase in the principal and interest payment on the 2025 Certificates of Obligation, and a budgeted amount of $116,667 for new Certificates of Obligation to be issued in 2026 for funding of the purchase of two (2) fire trucks, the remodel of Fire Station No. 1, and street reconstruction. With the modest growth in taxable property values resulting in increased revenue and a planned use of fund reserves , this budget allows for the interest and sinking (I&S) portion of the tax rate to remain unchanged from the previous year. The budgeted ending fund balance of $823,420 complies with the City's Debt Policy.

Special Revenue Funds

There are six (6) special revenue funds with proposed combined budgets, including transfers-out, of $1,186,300.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	$ 979,000	$ 21,000	$ 958,000	$ 0
229 Criminal Law Enforcement	16,000	0	0	16,000
233 Courts Security/Technology	31,100	22,300	10,000	(1,200)
244 Water Impact Fees	552,304	0	100,000	452,304
245 Wastewater Impact Fees	71,430	0	75,000	(3,570)
260 Brenham Community Projects	0	0	0	0
Total	$ 1,649,834	$ 43,300	$1,143,000	$ 463,534

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. We have budgeted for a modest increase in Hotel/Motel tax revenues in FY2025-26. The FY2025-26 budget includes a transfer-out of $125,000 for reimbursement of the roof repair at The Barnhill Center.

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. 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 FY2025-26 budgeted 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. The FY2025-26 budgeted revenue for the Impact Fees funds is based on 100 residential building permits and 2 commercial building permits.

Revenues in the Brenham Community Projects Fund (a 501 (c) (3) non-profit organization) come from private donations that support 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 FY2025-26.

Capital Projects Funds

There are five (5) capital projects funds with proposed combined expenditure budgets of $8,793,592.

Fund	Revenues	Expenditures	Transfers-In/(Out) and Other Sources	Net Change
203 Airport Capital Improvement	$ 180,000	$ 200,000	$ 12,653	$ (7,347)
234 Parks Capital Improvements	24,000	1,082,910	406,000	(652,910)
237 Streets/Drainage Improvements	40,000	744,619	(67,585)	(772,204)
270 Gen Govt Capital Projects	150,000	6,586,063	7,700,000	1,263,937
301 TIRZ No. 1	933,378	180,000	(1,700,000)	(946,622)
Total	$ 1,327,378	$ 8,793,592	$ 6,351,068	$ (1,115,146)

The Airport Capital Improvement fund is used to account for TxDOT supported funding for various airport expansion and improvement projects. The FY2025-26 budget is for one project to upgrade the Automated Weather Observing System (AWOS).

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. Expenditures included in this budget: $676,910 for Jackson Street Park improvements (completion of a project that began in FY2024-25), $275,000 for field lighting upgrades at Henderson Park, $96,000 for various improvements at Blue Bell Aquatic Center, and $35,000 for master turf infield rehabilitation at various parks.

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 completed in spring of 2026. Capital purchases for General Fund departments funded by the 2025 bond issuance are also accounted for in this fund. The proceeds of the planned 2026 bond issuance and related issuance costs are included in this fund's budget.

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. Included in the FY2025-26 budget are expenditures for downtown fire suppression grants and engineering services related to Toubin Park. Transfers of $1 million for Brenham Family Park Phase 1, $500,000 for Fire Station No. 2 furniture, fixtures and equipment, and $200,000 for a communications tower are also in the FY2025-26 budget.

Brenham Community Development Corporation (BCDC)

BCDC revenues primarily come from 4B sales tax, estimated at $2.67 million in the FY2025-26 Proposed Budget. Per internal policy, sales tax revenues are appropriated 50% to parks/recreation and 50% to economic development. BCDC also receives $100,000 annually from Washington County. Additionally, there is interest income earned on the invested fund balance. The City's Economic Development staff (2 positions) is budgeted in the BCDC Fund. This budget includes transfers from BCDC to the General Fund in the amount of $416,000 for the following items:

▪ Ongoing park and aquatics maintenance	$400,000
▪ Movies in the Park	4,000
▪ Administrative support	12,000
Total	$416,000

The FY2025-26 Proposed Budget also includes a transfer of $406,000 from BCDC to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

▪ Fink/Korthauer field light upgrades	$275,000
▪ Master turf infield rehabilitation	35,000
▪ Leisure pool float rehabilitation	40,000
▪ Leisure pool slide tower repairs	27,000
▪ Parking lot light replacement at BBAC	29,000
Total	$406,000

A $500,000 transfer from BCDC to the BCDC Capital Projects Fund for future development of Brenham Family Park is also budgeted for FY2025-26.

In the FY2025-26 Proposed Budget, $1,484,524 is allocated towards economic development, which includes $224,240 for debt service payments. In addition to debt payments, the budget includes the following key items:

- $304,871 for economic development operations, business retention/expansion, and marketing
- $41,295 for Business Park maintenance
- $40,500 for engineering, legal and consulting services
- $21,000 for Main Street grants
- $42,500 for Academy 380 agreement
- $50,000 contribution towards renovation of the Washington County Courthouse
- $200,000 transfer to the Wastewater Capital Fund to be used towards the upsizing of a lift station that serves the Brenham Business Center

Utility Funds - Overview

The City provides electric, gas, water, wastewater, sanitation, and drainage services. The combined utility funds operating expenditure budget is $71.1 million, of which $22.1 million (31.1%) is the cost of purchased power, gas, and water. Another $26.3 million (37.0%) of the operating expenditure budget is for capital outlay. Debt service totals $4.9 million, with $3.5 million of that from the water fund. Projects funded in the FY2025-26 Proposed Budget include:

- Water treatment plant expansion (multi-year project): $7.6 million from bond proceeds
- Groundwater wells (multi-year project): $5.0 million from bond proceeds
- Water main replacements: $1.4 million from bond proceeds
- Wastewater main replacements: $0.9 million from bond proceeds
- Wastewater lift stations: $3.3 million from bond proceeds
- Wastewater blower rehab: $1.2 million from ARPA grant
- Drainage projects: $4.5 million from grant funds and bond proceeds

In FY2019-20, 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 $2.6 million to the General Fund for shared services support
- Transfers-In
    - $175K from the Impact Fee Funds, used to service debt related to approved impact fee projects
    - $200K from BCDC, used for lift station upgrade

Utility Debt

The FY2025-26 Proposed Budget includes the following new debt:

- Certificates of Obligation that total $7.3 million, to be used for:
  - Water Capital Projects - $5.8 million
    - Groundwater Wells
    - Engineering for Westside Water Tower
  - Drainage Improvements Grant Match - $1.5 million

Utility Funds – Other Notable Items

- The budget includes $105K for a new Assistant Superintendent position for Water/Wastewater Construction. This position is split 50/50 between the Water Fund and the Wastewater Fund.

- The budget includes a total of $90K for radios. This amount is split between the Electric Fund, Gas Fund, Water Fund, and Wastewater Fund.

- Electric Fund highlights:
  - $72K for a fiber study.
  - $349K of funding towards a replacement bucket truck and digger derrick.

- Gas Fund highlights:
  - $192K for bid cost and contractor construction of a gas line extension.
  - Commercial revenue has declined due to one business closure and one change in business operations.

- Water Fund highlights:
  - $453K in additional revenue from the third of three (3) planned water rate increases that are necessary to cover the debt payments associated with the water treatment plant expansion and groundwater well additions. A rate study will be conducted to validate the actual rate increase that is needed.
  - $40K for fire hydrant refinishing.

- Wastewater Fund highlights:
  - $503K in additional revenue from an estimated 14% average rate increase to cover budgeted expenditures and debt service payments. A rate study is underway which will detail the actual rate increase to be implemented.
  - $130K to rehab the interior of the Henderson Lift Station wet well.
  - $56K for fences around five (5) lift stations.
  - $40K for Supervisory Control and Data Acquisition (SCADA) at lift stations. This is the first year of a multi-year project.
  - $40K for manhole rehab.
  - $60K for SCADA remote terminal unit at the wastewater treatment plant.

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

City of BRENHAM

BUDGET SUMMARY

PROPOSED

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 FY2025-26 budget includes 36 separate funds as grouped below:

GENERAL GOVERNMENT FUNDS
General Fund
Airport Fund
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

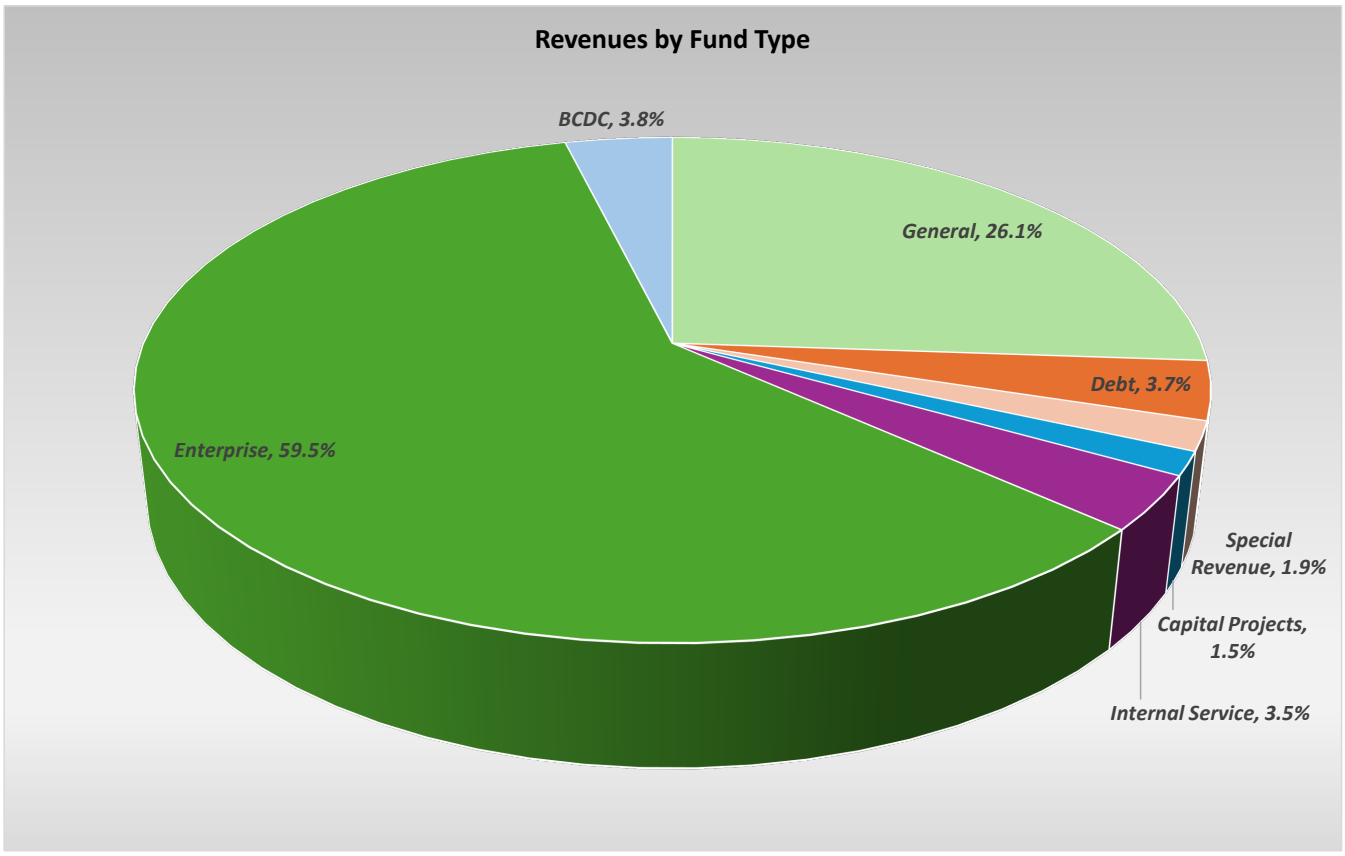
ENTERPRISE FUNDS
Electric Fund
Electric Wholesale Power Cost Fund
Electric Capital Fund
Gas Fund
Gas Wholesale Power Cost Fund
Water Fund
Water Capital Fund
Wastewater Fund
Wastewater Capital Fund
Sanitation Fund
Drainage Fund
Drainage Capital Fund

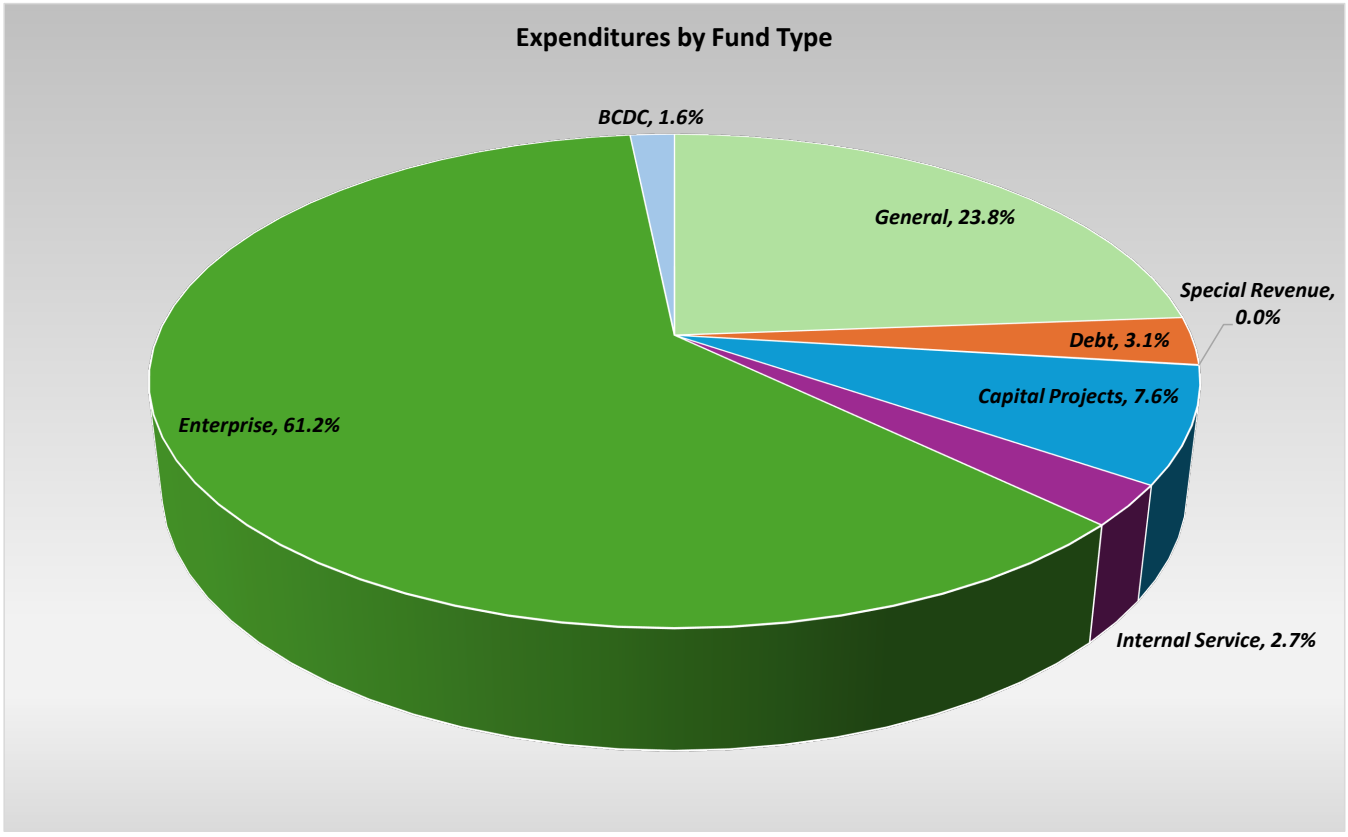
COMPONENT UNIT
BCDC Fund
BCDC Capital Project Fund

PROPOSED

Fund		Revenue	Other Sources	Expenditures	Other Uses	Change in Fund Balance
101	General	21,855,186	3,126,680	24,875,996	105,870	0
215	Airport	657,948	93,217	751,165	0	0
225	PD Equip	0	0	0	0	0
226	Public Safety Trng	2,500	0	5,000	0	(2,500)
232	Donations	126,750	125,000	75,650	0	176,100
236	Capital/NonRoutine Items	0	0	654,784	144,619	(799,403)
249	Tourism & Marketing	553,822	773,000	1,322,521	0	4,301
118	Debt Service	3,325,072	0	3,644,038	0	(318,966)
109	Hotel/Motel	979,000	0	21,000	958,000	0
229	Criminal Law Enforcement	16,000	0	0	0	16,000
233	Courts Security/Tech	31,100	0	22,300	10,000	(1,200)
244	Water Impact Fees	552,304	0	0	100,000	452,304
245	Wastewater Impact Fees	71,430	0	0	75,000	(3,570)
260	Brenham Comm Projects	0	0	0	0	0
203	Airport Capital Improv	180,000	12,653	200,000	0	(7,347)
234	Parks Capital Improv	24,000	406,000	1,082,910	0	(652,910)
237	Streets/Drainage	40,000	144,619	744,619	212,204	(772,204)
270	General Govt Cap Improv	150,000	7,700,000	6,586,063	0	1,263,937
301	TIRZ No. 1	933,378	0	180,000	1,700,000	(946,622)
102	Electric	8,591,106	857,617	7,465,438	1,939,358	43,927
122	Electric Wholesale Power	18,910,015	0	19,710,015	0	(800,000)
132	Electric Capital	0	348,723	382,004	0	(33,281)
103	Gas	1,713,003	0	1,429,741	570,706	(287,444)
123	Gas Wholesale Power	1,868,928	0	1,872,651	0	(3,723)
104	Water	8,995,995	100,000	7,914,619	609,075	572,301
134	Water Capital Projects	510,000	5,800,847	14,416,111	0	(8,105,264)
105	Wastewater	4,939,411	75,000	4,585,999	428,412	0
135	Wastewater Capital Proj.	954,813	200,000	5,652,579	0	(4,497,766)
106	Sanitation	2,804,096	0	2,633,628	138,000	32,468
107	Drainage	724,460	0	500,107	175,017	49,336
137	Drainage Capital Projects	2,833,772	1,907,221	4,575,544	0	165,449
220	Central Fleet	0	0	0	0	0
240	Vehicle/Equip Replace	113,692	0	113,692	0	0
500	Worker's Comp	224,337	0	222,000	0	2,337
600	Employee Benefits	2,730,978	0	2,730,816	0	162
250	BCDC	2,913,871	0	1,391,871	1,522,000	0
252	BCDC Capital	503,000	1,500,000	500,000	0	1,503,000
TOTAL FY2025-26 PROPOSED BUDGET		**88,829,967**	**23,170,577**	**116,262,861**	**8,688,261**	**(12,950,578)**
TOTAL FY2024-25 ADOPTED BUDGET		**88,935,927**	**33,332,972**	**107,593,765**	**6,413,439**	**8,261,695**

PROPOSED


Revenues by Fund Type
BCDC, 3.8%
General, 26.1%
Debt, 3.7%
Enterprise, 59.5%
Special Revenue, 1.9%
Capital Projects, 1.5%
Internal Service, 3.5%


Expenditures by Fund Type
BCDC, 1.6%
General, 23.8%
Special Revenue, 0.0%
Debt, 3.1%
Capital Projects, 7.6%
Enterprise, 61.2%
Internal Service, 2.7%

PROPOSED

CITY OF BRENHAM **COMBINED FUND SUMMARY**

IN $	TOTAL GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	BCDC	TOTAL
BEGINNING FUND BALANCE/WRKG CAP	9,344,106	1,142,386	527,971	12,144,388	48,300,067	1,685,643	3,949,765	77,094,326
TOTAL REVENUES	23,196,206	3,325,072	1,649,834	1,327,378	52,845,599	3,069,007	3,416,871	88,829,967
TOTAL EXPENDITURES	27,685,116	3,644,038	43,300	8,793,592	71,138,436	3,066,508	1,891,871	116,262,861
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	4,097,897	-	-	1,263,272	1,827,092	-	1,500,000	8,688,261
TRANSFERS OUT	(250,489)	-	(1,143,000)	(1,912,204)	(3,860,568)	-	(1,522,000)	(8,688,261)
NOTE PROCEEDS	-	-	-	-	141,469	-	-	141,469
INSURANCE PROCEEDS	20,000							20,000
DEBT PROCEEDS	-	-	-	7,000,000	7,320,847	-	-	14,320,847
TOTAL OTHER FINANCING SOURCES (USES)	3,867,408	-	(1,143,000)	6,351,068	5,428,840	-	(22,000)	14,482,316
CHANGE IN FUND BALANCE/NET POSITION	(621,502)	(318,966)	463,534	(1,115,146)	(12,863,997)	2,499	1,503,000	(12,950,578)
ENDING FUND BALANCE/WRKG CAP	8,722,604	823,420	991,505	11,029,242	35,436,069	1,688,142	5,452,765	64,143,747

PROPOSED

CITY OF BRENHAM **GENERAL FUND SUMMARY**

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 CAPITAL/ NON-ROUTINE FUND	FUND 249 TOURISM & MKTING	TOTAL
BEGINNING FUND BALANCE	8,025,402	-	-	17,382	472,215	1,050,381	(221,274)	9,344,106
TOTAL REVENUES	21,855,186	657,948	-	2,500	126,750	-	553,822	23,196,206
TOTAL EXPENDITURES	24,875,996	751,165	-	5,000	75,650	654,784	1,322,521	27,685,116
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	3,106,680	93,217	-	-	125,000	-	773,000	4,097,897
TRANSFERS OUT	(105,870)	-	-	-	-	(144,619)	-	(250,489)
INSURANCE PROCEEDS	20,000	-	-	-	-	-	-	20,000
DEBT PROCEEDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,020,810	93,217	-	-	125,000	(144,619)	773,000	3,867,408
CHANGE IN FUND BALANCE	-	-	-	(2,500)	176,100	(799,403)	4,301	(621,502)
ENDING FUND BALANCE	8,025,402	-	-	14,882	648,315	250,978	(216,973)	8,722,604

PROPOSED

IN $	FUND 118 DEBT SERVICE FUND
BEGINNING FUND BALANCE (WORKING CAP)	1,142,386
TOTAL REVENUES	3,325,072
TOTAL EXPENDITURES	3,644,038
OTHER FINANCING SOURCES (USES)	
TRANSFERS IN	
TRANSFERS OUT	
DEBT PROCEEDS	
TOTAL OTHER FINANCING SOURCES (USES)	-
CHANGE IN FUND BALANCE	(318,966)
ENDING FUND BALANCE	823,420

PROPOSED

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	264,947	52,577	79,430	115,056	14,880	1,081	527,971
TOTAL REVENUES	979,000	16,000	31,100	552,304	71,430	-	1,649,834
TOTAL EXPENDITURES	21,000	-	22,300	-	-	-	43,300
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	-	-	-			-	-
TRANSFERS OUT	(958,000)	-	(10,000)	(100,000)	(75,000)	-	(1,143,000)
DEBT PROCEEDS	-	-	-			-	-
TOTAL OTHER FINANCING SOURCES (USES)	(958,000)	-	(10,000)	(100,000)	(75,000)	-	(1,143,000)
CHANGE IN FUND BALANCE	-	16,000	(1,200)	452,304	(3,570)	-	463,534
ENDING FUND BALANCE	264,947	68,577	78,230	567,360	11,310	1,081	991,505

PROPOSED

CITY OF BRENHAM **CAPITAL PROJECTS FUNDS SUMMARY**

IN $	FUND 203 AIRPORT CAPITAL	FUND 234 PARKS CAPITAL PROJECTS	FUND 237 STREETS CAPITAL PROJECTS	FUND 270 GEN GOVT CAPITAL PROJECTS	FUND 301 TIRZ NO 1 FUND	TOTAL CAPITAL PROJECTS FUNDS
BEGINNING FUND BALANCE	7,347	816,552	1,199,281	8,026,177	2,095,031	12,144,388
TOTAL REVENUES	180,000	24,000	40,000	150,000	933,378	1,327,378
TOTAL EXPENDITURES	200,000	1,082,910	744,619	6,586,063	180,000	8,793,592
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	12,653	406,000	144,619	700,000	-	1,263,272
TRANSFERS OUT	-	-	(212,204)	-	(1,700,000)	(1,912,204)
DEBT PROCEEDS	-	-		7,000,000	-	7,000,000
TOTAL OTHER FINANCING SOURCES (USES)	12,653	406,000	(67,585)	7,700,000	(1,700,000)	6,351,068
CHANGE IN FUND BALANCE	(7,347)	(652,910)	(772,204)	1,263,937	(946,622)	(1,115,146)
ENDING FUND BALANCE	(0)	163,642	427,077	9,290,114	1,148,409	11,029,242

PROPOSED

IN $	FUND 220 CENTRAL FLEET	FUND 240 VERF	FUND 500 WORKERS COMP	FUND 600 EMPLOYEE BENEFITS	TOTAL INTERNAL SERVICE FUNDS
BEGINNING FUND BALANCE	0	884,457	196,739	604,448	1,685,643
TOTAL REVENUES	-	113,692	224,337	2,730,978	3,069,007
TOTAL EXPENDITURES	-	113,692	222,000	2,730,816	3,066,508
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
CHANGE IN FUND BALANCE	-	-	2,337	162	2,499
ENDING FUND BALANCE	0	884,457	199,076	604,610	1,688,142

PROPOSED

IN $	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
BEGINNING FUND BALANCE	2,960,053	989,712	3,949,765
TOTAL REVENUES	2,913,871	503,000	3,416,871
TOTAL EXPENDITURES	1,391,871	500,000	1,891,871
OTHER FINANCING SOURCES (USES)			
TRANSFERS IN	-	1,500,000	1,500,000
TRANSFERS OUT	(1,522,000)	-	(1,522,000)
DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,522,000)	1,500,000	(22,000)
CHANGE IN FUND BALANCE	-	1,503,000	1,503,000
ENDING FUND BALANCE	2,960,053	2,492,712	5,452,765

PROPOSED

IN $	FUND 102/122/132 ELECTRIC	FUND 103/123 GAS	FUND 104/134 WATER	FUND 105/135 WASTEWATER	FUND 106 SANITATION	FUND 107/137 DRAINAGE	TOTAL ENTERPRISE FUNDS
BEGINNING FUND BAL (WORKING CAP)	16,016,100	810,720	21,995,561	7,663,667	568,779	1,245,240	48,300,067
TOTAL REVENUES	27,501,121	3,581,931	9,505,995	5,894,224	2,804,096	3,558,232	52,845,599
TOTAL EXPENDITURES	27,557,457	3,302,392	22,330,730	10,238,578	2,633,628	5,075,651	71,138,436
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	1,064,871	-	100,000	275,000	-	387,221	1,827,092
TRANSFERS OUT	(1,939,358)	(570,706)	(609,075)	(428,412)	(138,000)	(175,017)	(3,860,568)
NOTE PROCEEDS	141,469	-	-	-	-	-	141,469
DEBT PROCEEDS	-	-	5,800,847	-	-	1,520,000	7,320,847
TOTAL OTHER FINANCING SOURCES (USES)	(733,018)	(570,706)	5,291,772	(153,412)	(138,000)	1,732,204	5,428,840
CHANGE IN FUND BALANCE	(789,354)	(291,167)	(7,532,963)	(4,497,766)	32,468	214,785	(12,863,997)
ENDING FUND BALANCE (WORKING CAP)	15,226,746	519,553	14,462,598	3,165,900	601,247	1,460,025	35,436,069

PROPOSED

Full Time Equivalents			
Fund	**FY24 Budget**	**FY25 Budget**	**FY26 Budget**
General Fund 101	180.64	185.39	186.64
Airport Fund 215	2.00	2.50	2.50
Tourism & Mktg Fund 249	7.00	6.75	5.75
Total General Fund	**189.64**	**194.64**	**194.89**
Electric Fund	29.00	31.00	33.00
Gas Fund	6.00	6.00	6.00
Water Fund	13.75	13.75	14.25
Wastewater Fund	11.25	11.25	11.75
Drainage Fund	2.00	2.00	2.00
Total Enterprise Funds	**62.00**	**64.00**	**67.00**
Total BCDC Component Unit	**2.00**	**2.00**	**2.00**
Total City	**253.64**	**260.64**	**263.89**

Position Changes in FY26 Budget

Fund and Position	**FTE**
General Fund 101	
Firefighters	3.00
Deputy Fire Marshal	1.00
Part Time Veterinarian	0.25
Part Time Maintenance Tech (eliminated)	-0.50
Digital Evidence Maintenance Tech (eliminated)	-1.00
Warehouse Coordinator (to Enterprise Fund)	-1.00
Part Time Warehouse Attendant (to Enterprise Fund)	-0.50
Director of Tourism & Marketing (retired)	-1.00
Total General Fund	**0.25**
Warehouse Coordinator (from General Fund)	1.00
Part Time Warehouse Attendant (from General Fund)	0.50
Assistant Superintendent (Wtr & WW Const)	1.00
Low Voltage Apprentice (Electric)	1.00
Public Utility Dispatcher (PT to FT)	0.50
GIS Manager	-1.00
Total Enterprise Funds	**3.00**
Total City	**3.25**

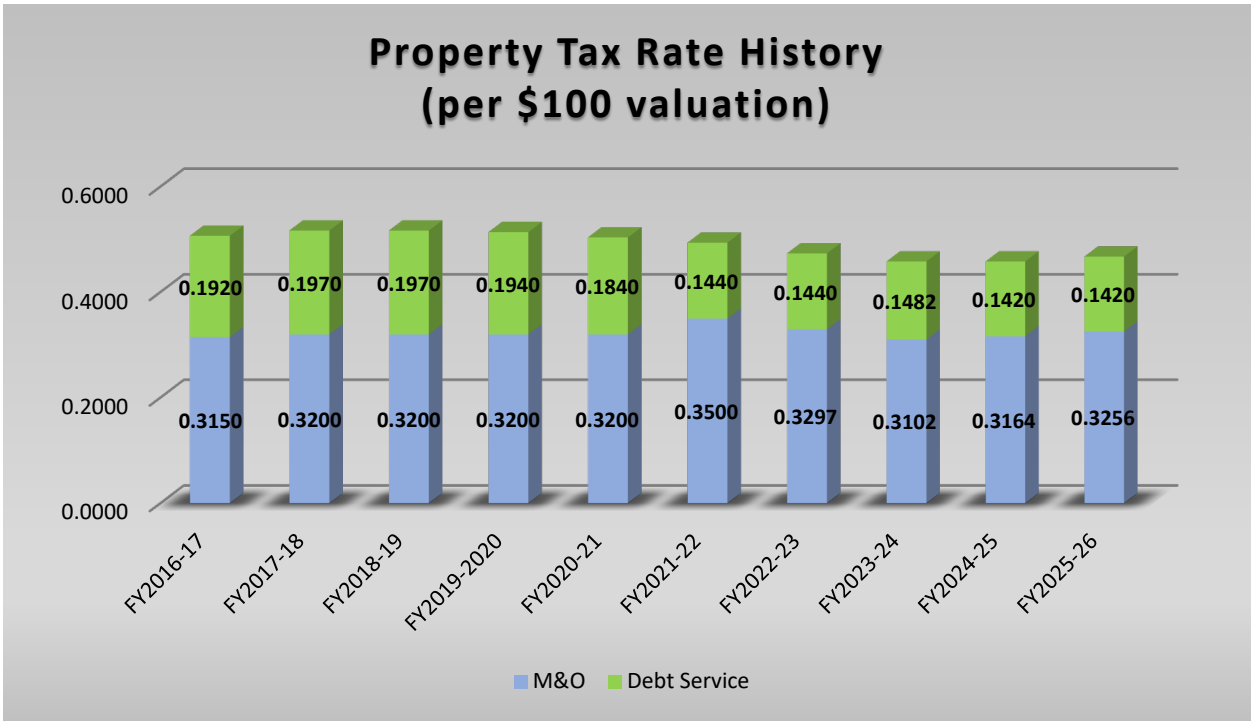
Note: Corrections made to previously published FY24 FTE number

PROPOSED

The FY2025-26 property tax rate of $0.4676 per $100 valuation is below the No-New-Revenue rate of $0.4691 per $100 valuation. The No-New-Revenue Rate is the tax rate that would produce the same amount of tax revenue if applied to the same properties in both years.

The total tax levy for FY2025-2026 is $12,006,579, which is an increase of $616,127, or 5.41%, compared to the final FY2024-2025 tax levy of $11,390,452. New properties added to the tax roll have a taxable value of $40,991,614.

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



City of BRENHAM

LONG RANGE PLANNING

Plan 2040, Brenham Comprehensive Plan – Guiding Principles

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

Plan 2040 Focus Areas include:

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

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

Guiding Principle 1 (GP1)

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

Guiding Principle 2 (GP2)

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

Guiding Principle 3 (GP3)

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

Guiding Principle 4 (GP4)

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

Guiding Principle 5 (GP5)

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

Plan 2040, Brenham Comprehensive Plan – Goals

Land Use and Development

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

Goals – Land Use and Development (GLUD)

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

Growth Capacity

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

Goals – Growth Capacity (GC)

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

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

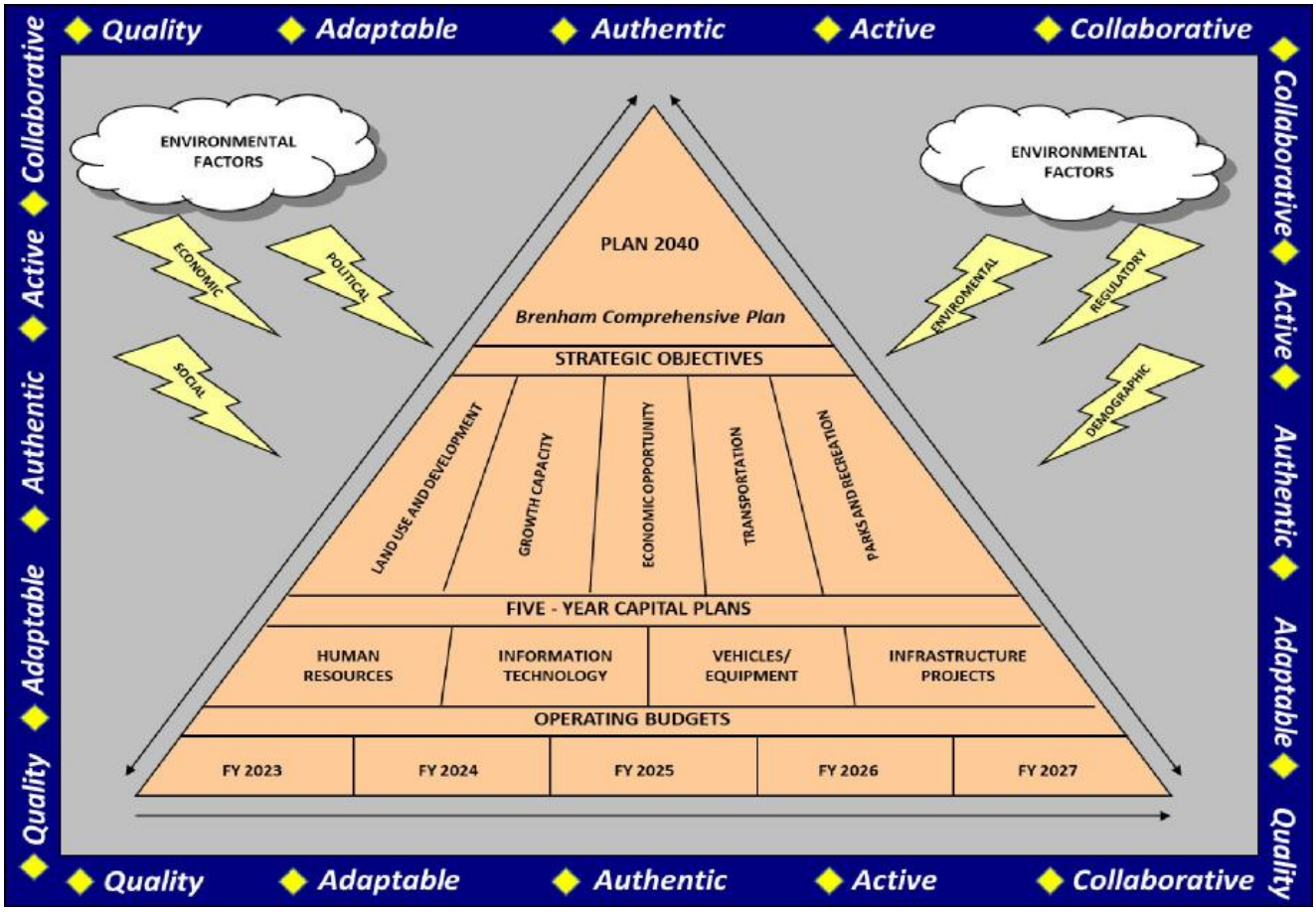
Brenham offers well utilized parks and recreation facilities, that in addition to its historic assets and cultural facilities, contribute to the livability of Brenham.

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.

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
2026-2030

ASSUMPTIONS

1. FY26 is the Proposed Budget and is the base for FY27 through FY30
2. 4% annual increase in Property Tax revenue
3. 3% annual increase in Sales Tax revenue
4. 3% annual increase in Utility Franchise fees
5. No change in interest income for FY27-FY30
6. 3% annual increase in base expenditure budget, except Dept 100 and 110
7. Addition of IT Network Technician in mid-year FY27
8. Capital funding from previous year ABNR and/or bond proceeds

City of Brenham
Long-Range Financial Plan
2026-2030

GENERAL FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025	AMENDS 2024-2025	AMENDED 2024-2025	BASE 2025-2026	NEW PERSONNEL	OTHER NEW	25-26 TOTAL PROPOSED	BASE 2026-2027	NEW PERSONNEL	OTHER NEW	26-27 TOTAL PROPOSED	BASE 2027-2028	NEW PERSONNEL	OTHER NEW	27-28 TOTAL PROPOSED	BASE 2028-2029	NEW PERSONNEL	OTHER NEW	28-29 TOTAL PROPOSED	BASE 2029-2030	NEW PERSONNEL	OTHER NEW	29-30 TOTAL PROPOSED
CURRENT REVENUES																									
Ad Valorem Taxes	$ 6,014,388	$ 6,613,458	$ 7,066,310		$ 7,066,310	$ 7,620,769			$ 7,620,769	$ 7,925,165			$ 7,925,165	$ 8,241,725			$ 8,241,725	$ 8,570,933			$ 8,570,933	$ 8,913,295			$ 8,913,295
Sales Tax	$ 7,307,423	$ 7,541,403	$ 8,133,696	$ -	$ 8,133,696	$ 8,033,147			$ 8,033,147	$ 8,274,141			$ 8,274,141	$ 8,522,366			$ 8,522,366	$ 8,778,037			$ 8,778,037	$ 9,041,378			$ 9,041,378
Utility Franchise Taxes	$ 2,791,071	$ 2,770,118	$ 2,993,466		$ 2,993,466	$ 3,124,115			$ 3,124,115	$ 3,217,838			$ 3,217,838	$ 3,314,374			$ 3,314,374	$ 3,413,805			$ 3,413,805	$ 3,516,219			$ 3,516,219
Other Taxes	$ 481,410	$ 521,601	$ 466,369		$ 466,369	$ 451,391			$ 451,391	$ 461,954			$ 461,954	$ 472,807			$ 472,807	$ 483,958			$ 483,958	$ 495,416			$ 495,416
Licenses & Permits	$ 373,365	$ 457,312	$ 405,275		$ 405,275	$ 457,266			$ 457,266	$ 466,290			$ 466,290	$ 475,495			$ 475,495	$ 484,883			$ 484,883	$ 494,460			$ 494,460
Intergovernmental	$ 495,415	$ 508,923	$ 527,843		$ 527,843	$ 558,534			$ 558,534	$ 568,205			$ 568,205	$ 578,069			$ 578,069	$ 588,130			$ 588,130	$ 598,393			$ 598,393
Charges for Service	$ 564,822	$ 664,983	$ 586,256		$ 586,256	$ 664,381			$ 664,381	$ 677,689			$ 677,689	$ 691,262			$ 691,262	$ 705,108			$ 705,108	$ 719,230			$ 719,230
Fines & Forfeitures	$ 548,645	$ 629,258	$ 649,325		$ 649,325	$ 484,838			$ 484,838	$ 494,535			$ 494,535	$ 504,425			$ 504,425	$ 514,514			$ 514,514	$ 524,804			$ 524,804
Investment Income	$ 320,601	$ 471,046	$ 328,500		$ 328,500	$ 335,334			$ 335,334	$ 335,334			$ 335,334	$ 335,334			$ 335,334	$ 335,334			$ 335,334	$ 335,334			$ 335,334
Payment from BCDC	$ 94,784	$ 416,000	$ 472,690		$ 472,690	$ 416,000			$ 416,000	$ 416,000			$ 416,000	$ 416,000			$ 416,000	$ 416,000			$ 416,000	$ 416,000			$ 416,000
Miscellaneous	$ 237,877	$ 281,758	$ 194,346		$ 194,346	$ 145,411			$ 145,411	$ 145,411			$ 145,411	$ 145,411			$ 145,411	$ 145,411			$ 145,411	$ 145,411			$ 145,411
TOTAL	**$ 19,229,801**	**$ 20,875,860**	**$ 21,824,076**	**$ -**	**$ 21,824,076**	**$ 22,291,186**		**$ -**	**$ 22,291,186**	**$ 22,982,562**		**$ -**	**$ 22,982,562**	**$ 23,697,267**		**$ -**	**$ 23,697,267**	**$ 24,436,112**		**$ -**	**$ 24,436,112**	**$ 25,199,940**		**$ -**	**$ 25,199,940**
OTHER FINANCING SOURCES																									
Transfers In (Utilities)	$ 2,771,770	$ 2,771,750	$ 2,675,364		$ 2,675,364	$ 2,620,680			$ 2,620,680	$ 2,673,094			$ 2,673,094	$ 2,726,555			$ 2,726,555	$ 2,781,087			$ 2,781,087	$ 2,836,708			$ 2,836,708
Transfers In (Court)	$ 14,327	$ 15,928	$ 15,000		$ 15,000	$ 10,000			$ 10,000	$ 10,000			$ 10,000	$ 10,000			$ 10,000	$ 10,000			$ 10,000	$ 10,000			$ 10,000
Transfers In (HOT Tax)	$ 60,000	$ 80,000	$ 60,000		$ 60,000	$ 60,000			$ 60,000	$ 60,000			$ 60,000	$ 60,000			$ 60,000	$ 60,000			$ 60,000	$ 60,000			$ 60,000
Transfers In (BCDC Parks & Rec)	$ -	$ -	$ -		$ -	$ -			$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -
Transfers In Donations Fund)	$ -	$ 60,000	$ -		$ -	$ -			$ -	$ -			$ -	$ -			$ -	$ -			$ -	$ -			$ -
Transfers In (Worker's Comp Fund)	$ 214,822	$ -	$ -		$ -	$ -			$ -	$ -			$ -	$ -			$ -	$ -			$ -	$ -			$ -
TOTAL	**$ 3,060,919**	**$ 2,927,678**	**$ 2,750,364**	**$ -**	**$ 2,750,364**	**$ 2,690,680**	**$ -**	**$ -**	**$ 2,690,680**	**$ 2,743,094**	**$ -**	**$ -**	**$ 2,743,094**	**$ 2,796,555**	**$ -**	**$ -**	**$ 2,796,555**	**$ 2,851,087**	**$ -**	**$ -**	**$ 2,851,087**	**$ 2,906,708**	**$ -**	**$ -**	**$ 2,906,708**
REVENUE TOTAL	**$ 22,290,720**	**$ 23,803,538**	**$ 24,574,440**	**$ -**	**$ 24,574,440**	**$ 24,981,866**	**$ -**	**$ -**	**$ 24,981,866**	**$ 25,725,656**	**$ -**	**$ -**	**$ 25,725,656**	**$ 26,493,822**	**$ -**	**$ -**	**$ 26,493,822**	**$ 27,287,199**	**$ -**	**$ -**	**$ 27,287,199**	**$ 28,106,648**	**$ -**	**$ -**	**$ 28,106,648**
	ACTUAL 2022-2023	ACTUAL 2023-2024	ADOPTED 2024-2025	AMENDS 2024-2025	AMENDED 2024-2025	BASE 2025-2026	NEW PERSONNEL	OTHER NEW	25-26 TOTAL PROPOSED	BASE 2026-2027	NEW PERSONNEL	OTHER NEW	26-27 TOTAL PROPOSED	BASE 2027-2028	NEW PERSONNEL	OTHER NEW	27-28 TOTAL PROPOSED	BASE 2028-2029	NEW PERSONNEL	OTHER NEW	28-29 TOTAL PROPOSED	BASE 2029-2030	NEW PERSONNEL	OTHER NEW	29-30 TOTAL PROPOSED
EXPENDITURES																									
049 Marketing & Public Relations	$ 387,996	$ 238,138	$ 277,506	$ -	$ 277,506	$ 253,621			$ 253,621	$ 259,962			$ 259,962	$ 266,461			$ 266,461	$ 274,454			$ 274,454	$ 282,688			$ 282,688
100 Non-Dept Direct Expend	$ 1,159,927	$ 1,267,143	$ 1,204,582	$ (123,507)	$ 1,081,075	$ 1,338,277			$ 1,338,277	$ 1,351,660			$ 1,351,660	$ 1,365,176			$ 1,365,176	$ 1,378,828			$ 1,378,828	$ 1,392,616			$ 1,392,616
110 Non-Dept Misc Exp	$ 79,614	$ 60,954	$ 183,562	$ -	$ 183,562	$ 76,500			$ 76,500	$ 77,265			$ 77,265	$ 78,038			$ 78,038	$ 78,818			$ 78,818	$ 79,606			$ 79,606
121 Administration	$ 953,032	$ 1,003,109	$ 1,102,892	$ -	$ 1,102,892	$ 1,068,953			$ 1,068,953	$ 1,101,022			$ 1,101,022	$ 1,134,052			$ 1,134,052	$ 1,168,074			$ 1,168,074	$ 1,203,116			$ 1,203,116
122 Development Services	$ 1,086,152	$ 1,100,188	$ 1,120,539	$ -	$ 1,120,539	$ 1,148,410			$ 1,148,410	$ 1,182,862			$ 1,182,862	$ 1,218,348			$ 1,218,348	$ 1,254,899			$ 1,254,899	$ 1,292,546			$ 1,292,546
123 Human Resources	$ 406,638	$ 397,506	$ 408,107	$ -	$ 408,107	$ 433,621			$ 433,621	$ 446,630			$ 446,630	$ 460,029			$ 460,029	$ 473,829			$ 473,829	$ 488,044			$ 488,044
125 Main Street	$ 90,360	$ 155,236	$ 218,813	$ -	$ 218,813	$ 160,083			$ 160,083	$ 164,885			$ 164,885	$ 169,832			$ 169,832	$ 174,927			$ 174,927	$ 180,175			$ 180,175
131 Maintenance	$ 931,394	$ 970,659	$ 929,640	$ -	$ 929,640	$ 935,112			$ 935,112	$ 963,165			$ 963,165	$ 992,060			$ 992,060	$ 1,021,822			$ 1,021,822	$ 1,052,477			$ 1,052,477
133 Finance	$ 947,952	$ 1,166,574	$ 1,258,326	$ -	$ 1,258,326	$ 1,304,606			$ 1,304,606	$ 1,343,744			$ 1,343,744	$ 1,384,057			$ 1,384,057	$ 1,425,578			$ 1,425,578	$ 1,468,346			$ 1,468,346
135 Purchasing	$ 329,592	$ 345,512	$ 305,342	$ -	$ 305,342	$ 190,790			$ 190,790	$ 196,514			$ 196,514	$ 202,409			$ 202,409	$ 208,481			$ 208,481	$ 214,736			$ 214,736
141 Streets	$ 1,114,242	$ 1,457,821	$ 1,412,379	$ -	$ 1,412,379	$ 1,354,118		$ 53,000	$ 1,407,118	$ 1,394,742			$ 1,394,742	$ 1,436,584			$ 1,436,584	$ 1,479,681			$ 1,479,681	$ 1,524,072			$ 1,524,072
144 Parks	$ 1,424,275	$ 1,602,363	$ 1,589,910	$ -	$ 1,589,910	$ 1,597,913		$ 33,000	$ 1,630,913	$ 1,645,850			$ 1,645,850	$ 1,695,226			$ 1,695,226	$ 1,746,083			$ 1,746,083	$ 1,798,465			$ 1,798,465
146 Library	$ 590,934	$ 518,046	$ 614,247	$ -	$ 614,247	$ 616,827			$ 616,827	$ 635,332			$ 635,332	$ 654,392			$ 654,392	$ 674,024			$ 674,024	$ 694,244			$ 694,244
149 Aquatics	$ 1,065,917	$ 1,055,431	$ 1,122,335	$ -	$ 1,122,335	$ 1,123,994			$ 1,123,994	$ 1,157,714			$ 1,157,714	$ 1,192,445			$ 1,192,445	$ 1,228,219			$ 1,228,219	$ 1,265,065			$ 1,265,065
151 Police	$ 5,321,261	$ 5,621,081	$ 6,276,178	$ 79,490	$ 6,355,668	$ 6,360,049		$ 39,250	$ 6,399,299	$ 6,550,850			$ 6,550,850	$ 6,747,376			$ 6,747,376	$ 6,949,797			$ 6,949,797	$ 7,158,291			$ 7,158,291
152 Fire	$ 2,636,436	$ 3,090,778	$ 3,567,827	$ -	$ 3,567,827	$ 3,652,193	$ 235,627	$ 39,952	$ 3,927,772	$ 4,167,654			$ 4,167,654	$ 4,292,684			$ 4,292,684	$ 4,421,464			$ 4,421,464	$ 4,554,108			$ 4,554,108
154 Animal Services	$ 599,672	$ 804,692	$ 775,823	$ -	$ 775,823	$ 676,119			$ 676,119	$ 696,403			$ 696,403	$ 717,295			$ 717,295	$ 738,813			$ 738,813	$ 760,978			$ 760,978
155 Court	$ 399,909	$ 409,321	$ 441,261	$ -	$ 441,261	$ 449,916			$ 449,916	$ 463,413			$ 463,413	$ 477,316			$ 477,316	$ 491,635			$ 491,635	$ 506,384			$ 506,384
167 Public Works	$ 321,613	$ 395,244	$ 590,228	$ -	$ 590,228	$ 652,547			$ 652,547	$ 672,123			$ 672,123	$ 692,287			$ 692,287	$ 713,056			$ 713,056	$ 734,447			$ 734,447
172 Information Technology	$ 649,408	$ 837,221	$ 1,016,260	$ 44,017	$ 1,060,277	$ 1,081,518			$ 1,081,518	$ 1,113,964	$ 41,507		$ 1,155,471	$ 1,232,887			$ 1,232,887	$ 1,269,873			$ 1,269,873	$ 1,307,970			$ 1,307,970
TOTAL	**$ 20,496,323**	**$ 22,497,016**	**$ 24,415,757**	**$ -**	**$ 24,415,757**	**$ 24,475,167**	**$ 235,627**	**$ 165,202**	**$ 24,875,996**	**$ 25,585,754**	**$ 41,507**	**$ -**	**$ 25,627,261**	**$ 26,408,953**	**$ -**	**$ -**	**$ 26,408,953**	**$ 27,172,357**	**$ -**	**$ -**	**$ 27,172,357**	**$ 27,958,375**	**$ -**	**$ -**	**$ 27,958,375**
				$ -																					
OTHER EXPENDITURES (TRANSFERS OUT)				$ -																					
Transfers Out (Equipment Fund)	$ -	$ 950,000	$ -	$ -	$ -	$ -			$ -				$ -				$ -				$ -				$ -
Transfers Out (PD Equip Fund)	$ -	$ 160,830	$ -	$ -	$ -	$ -			$ -				$ -				$ -				$ -				$ -
Transfers Out (Airport Grant Fund)	$ 86,667	$ -	$ 43,750	$ -	$ 43,750	$ 12,653			$ 12,653	$ -			$ -	$ -			$ -	$ -			$ -	$ -			$ -
Transfers Out (Airport Operations)	$ 131,956	$ 97,570	$ 114,933	$ -	$ 114,933	$ 93,217			$ 93,217	$ 93,217			$ 93,217	$ 93,217			$ 93,217	$ 93,217			$ 93,217	$ 93,217			$ 93,217
TOTAL	**$ 218,623**	**$ 1,208,400**	**$ 158,683**	**$ -**	**$ 158,683**	**$ 105,870**	**$ -**	**$ -**	**$ 105,870**	**$ 93,217**	**$ -**	**$ -**	**$ 93,217**	**$ 93,217**	**$ -**	**$ -**	**$ 93,217**	**$ 93,217**	**$ -**	**$ -**	**$ 93,217**	**$ 93,217**	**$ -**	**$ -**	**$ 93,217**
EXPENDITURE TOTAL	**$ 20,714,946**	**$ 23,705,416**	**$ 24,574,440**	**$ -**	**$ 24,574,440**	**$ 24,581,037**	**$ 235,627**	**$ 165,202**	**$ 24,981,866**	**$ 25,678,971**	**$ 41,507**	**$ -**	**$ 25,720,478**	**$ 26,502,170**	**$ -**	**$ -**	**$ 26,502,170**	**$ 27,265,574**	**$ -**	**$ -**	**$ 27,265,574**	**$ 28,051,592**	**$ -**	**$ -**	**$ 28,051,592**
NET SURPLUS / (DEFICIT)	**$ 1,575,774**	**$ 98,122**	**$ -**	**$ -**	**$ -**	**$ 400,829**	**$ (235,627)**	**$ (165,202)**	**$ -**	**$ 46,685**	**$ (41,507)**	**$ -**	**$ 5,178**	**$ (8,348)**	**$ -**	**$ -**	**$ (8,348)**	**$ 21,625**	**$ -**	**$ -**	**$ 21,625**	**$ 55,056**	**$ -**	**$ -**	**$ 55,056**





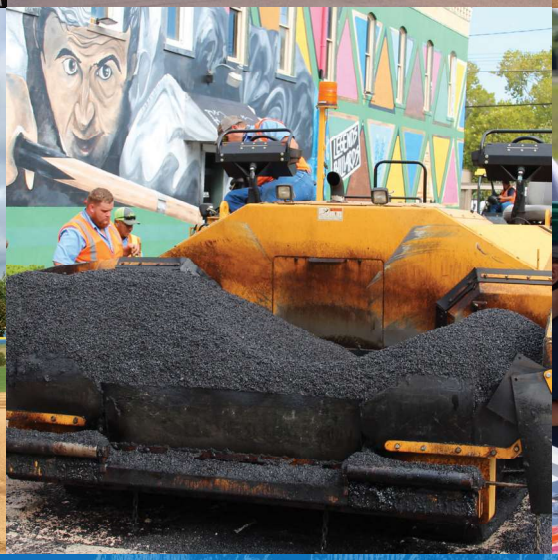














General Fund 101



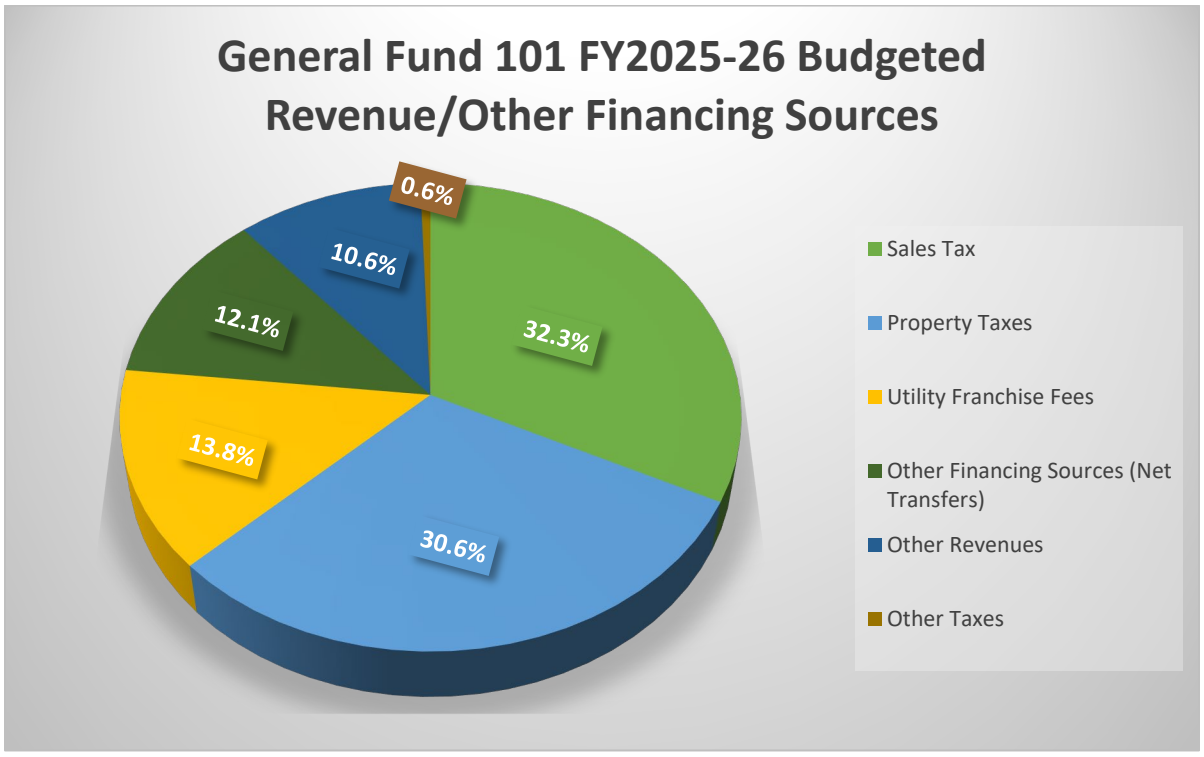
GENERAL FUND
101

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 FY2025-26 are projected at $21,855,186 and Other Financing Sources are projected at $3,020,810 for a grand total of $24,875,996. Revenue shows a budget-to-budget increase of 2.5% versus the FY2024-25 Adopted Budget of $21,331,757.

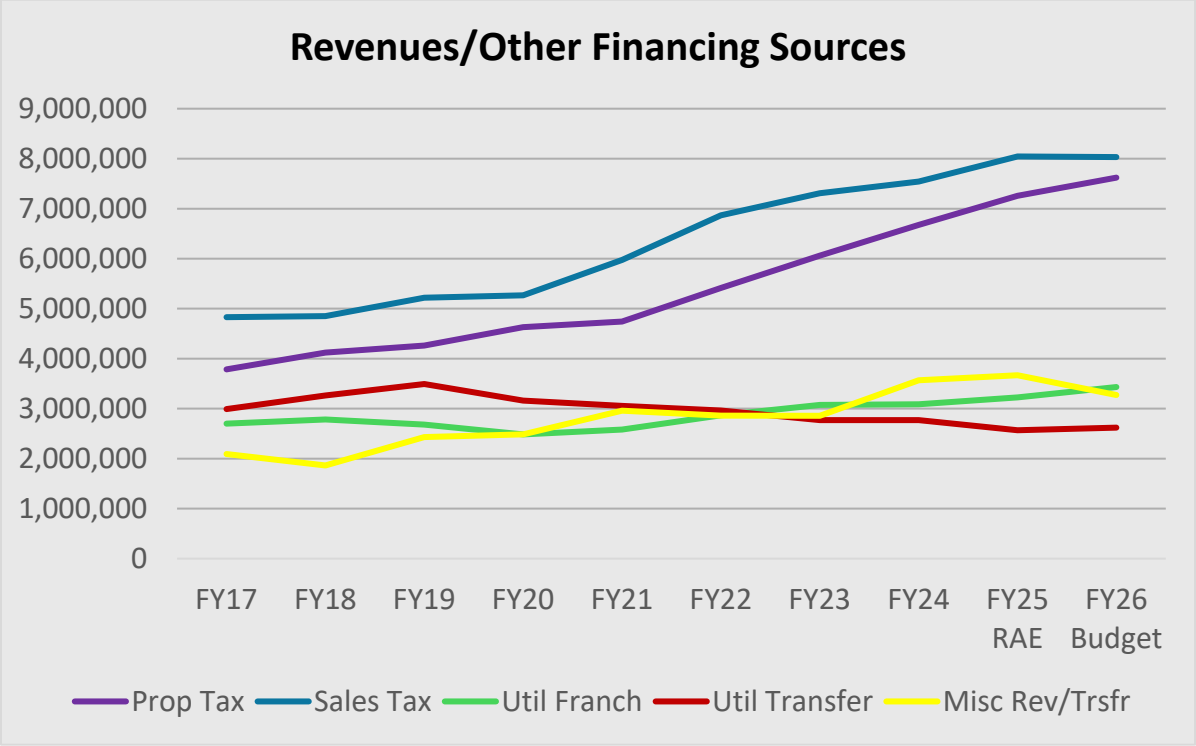


Revenues/Other Financing Sources (continued)

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. However, we are budgeting sales tax to be flat for FY2025-26 due to recent trends and economic uncertainty. 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. For FY205-26, the value of new properties is just under $41 million. The property tax rate for the FY2025-26 Proposed Budget is just under the No-New-Revenue Rate at $0.4676 per $100 valuation. 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.

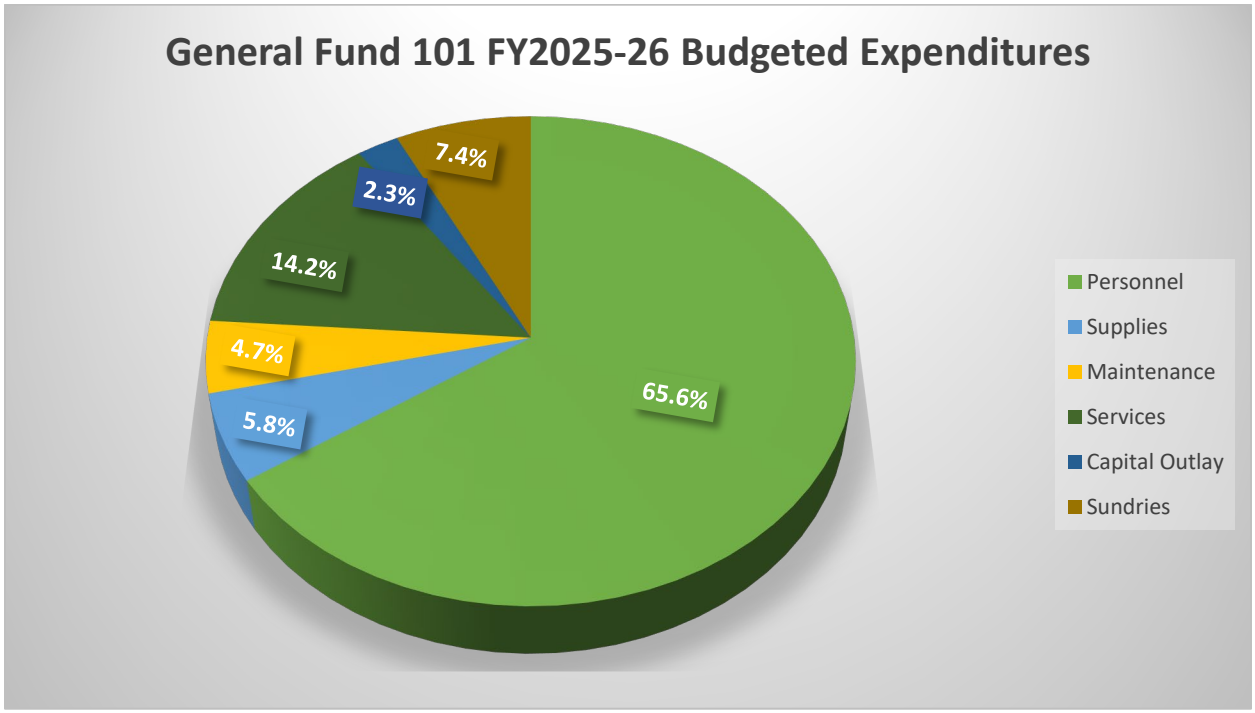


Expenditures

Budgeted expenditures are $24,875,996, which is an increase of $460,239 or 1.9% over the FY2024-25 Adopted Budget. The main drivers of this increase are:

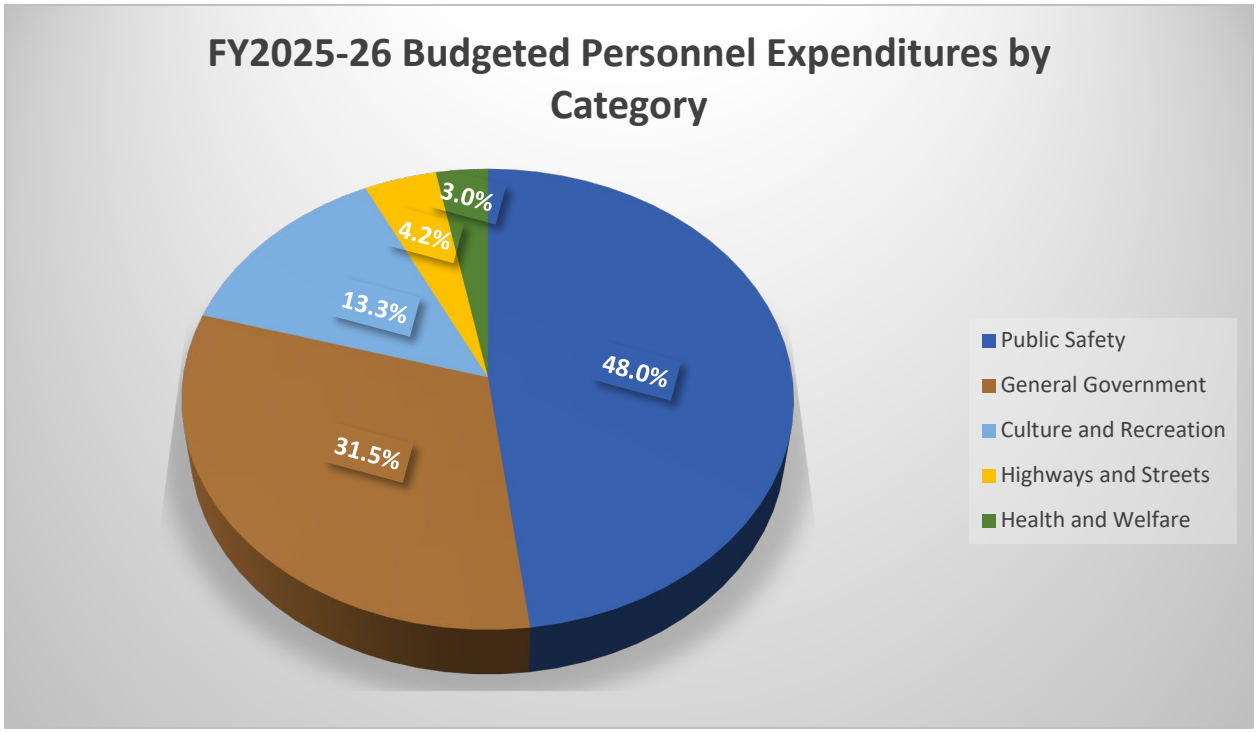
- $230,789 for step increases (2.5% for General Government and 3.0% for Public Safety)
- $235,627 for 4 new positions (all with a January start)
- Fire Station No. 2 O&M (6 months, based on estimated completion date)
- Decrease in Animal Shelter budget of $99,704, which helps offset the above listed increases

The largest expenditure category is for Personnel at 65.6% of total General Fund 101 expenditures.



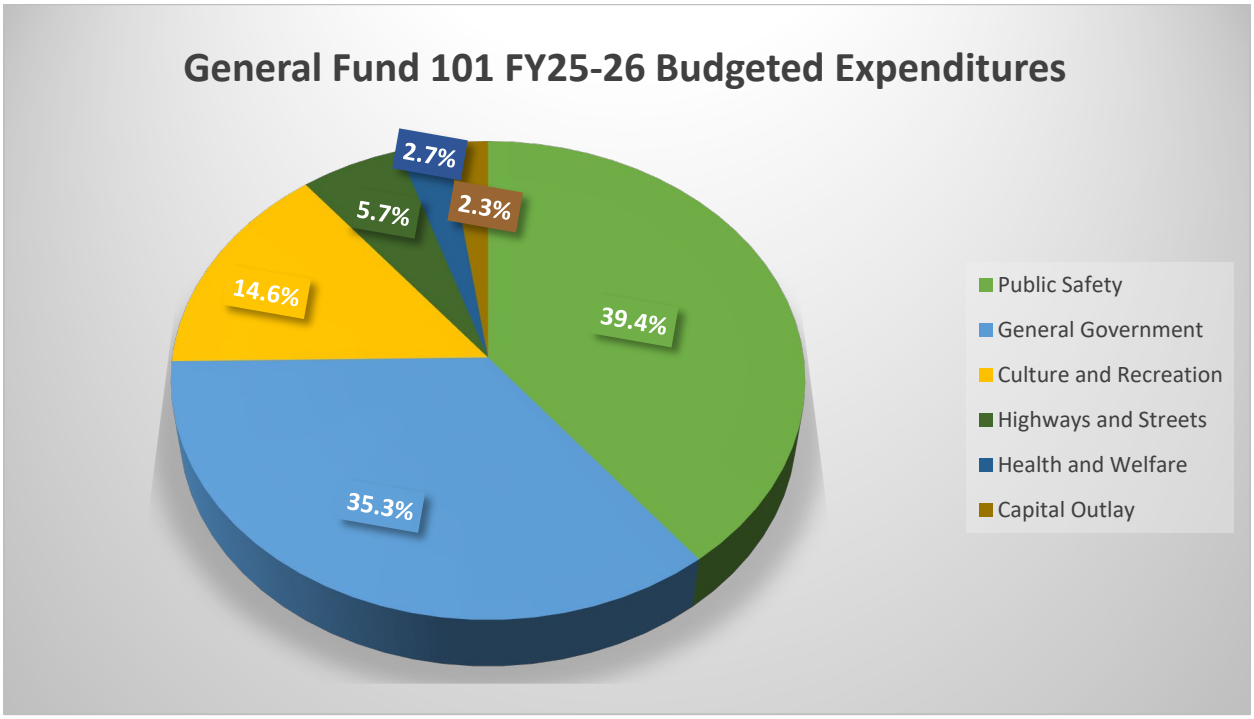
Expenditures (continued)

Breaking down the Personnel cost further, 48.0% of the dollars spent on Personnel is for public safety. The next largest category is general government at 31.5%, followed by culture and recreation at 13.3%.



Expenditures (continued)

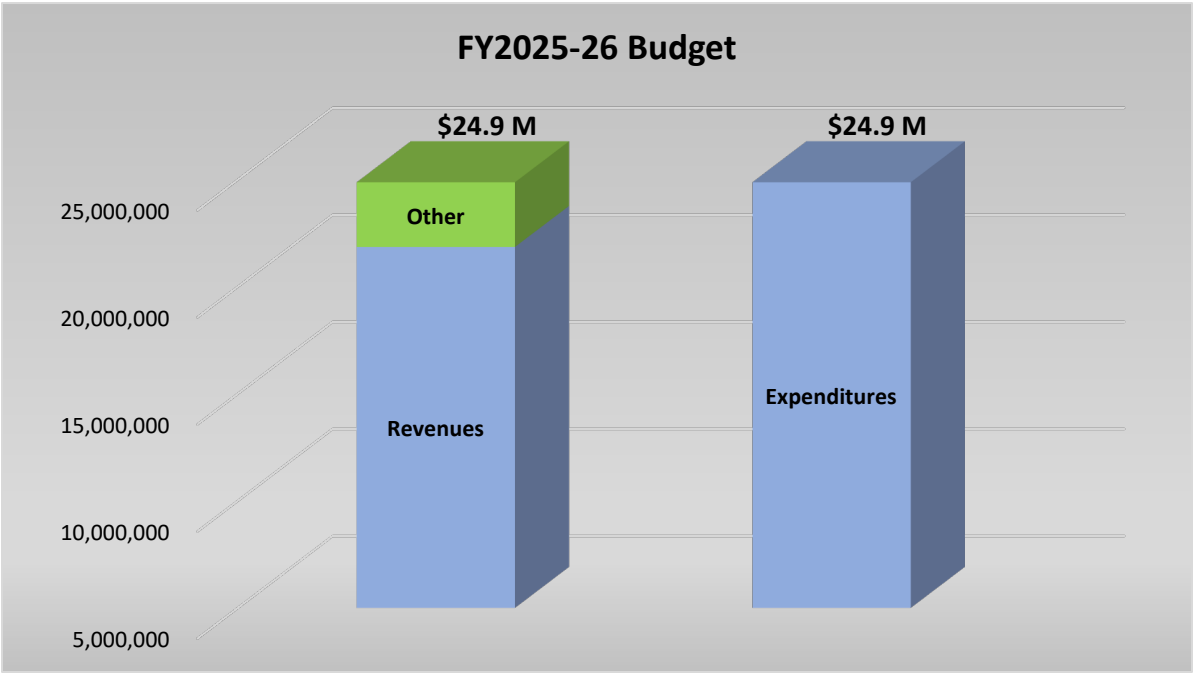
Of the previously listed City services accounted for in General Fund 101, public safety is the largest, based on expenditures, at 39.4% of total General Fund 101 expenditures. This is followed by general government at 35.3% and culture and recreation at 14.6%.



(Note: The FY2025-26 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 FY2025-26 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 FY2025-26 budget. General Fund 101 is budgeted to have an ending fund reserve of 114 days of expenditures.



PROPOSED

CITY OF BRENHAM
GENERAL FUND 101
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
REVENUES						
TAXES	17,446,580	18,659,841	18,659,841	18,861,026	19,229,422	3.1%
LICENSES & PERMITS	457,312	405,275	405,275	554,978	457,266	12.8%
INTERGOVERNMENTAL	508,923	527,843	527,843	487,033	558,534	5.8%
CHARGES FOR SERVICES	669,787	586,256	586,256	634,913	664,381	13.3%
FINES & FORFEITURES	629,258	649,325	649,325	418,409	484,838	-25.3%
INVESTMENT INCOME	471,046	328,500	328,500	493,899	335,334	2.1%
MISCELLANEOUS	186,061	174,717	174,717	145,826	125,411	-28.2%
TOTAL REVENUES	**20,368,966**	**21,331,757**	**21,331,757**	**21,596,084**	**21,855,186**	**2.5%**
EXPENDITURES						
CURRENT:						
CULTURE/RECREATION	3,299,153	3,604,785	3,604,785	3,543,463	3,626,142	0.6%
GENERAL GOVERNMENT	7,864,910	8,688,565	8,609,075	8,481,243	8,799,037	1.3%
HEALTH AND WELFARE	804,692	775,823	775,823	718,340	676,119	-12.9%
HIGHWAYS/STREETS	1,363,063	1,412,379	1,379,979	1,332,735	1,407,118	-0.4%
PUBLIC SAFETY	8,263,763	9,335,070	9,414,560	9,127,309	9,798,748	5.0%
CAPITAL OUTLAY	901,435	599,135	631,535	643,665	568,832	-5.1%
TOTAL EXPENDITURES	**22,497,016**	**24,415,757**	**24,415,757**	**23,846,755**	**24,875,996**	**1.9%**
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(2,128,050)	(3,084,000)	(3,084,000)	(2,250,671)	(3,020,810)	-2.0%
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	3,182,848	3,223,054	3,223,054	3,148,149	3,106,680	-3.6%
TRANSFERS OUT	(1,047,570)	(158,683)	(158,683)	(813,000)	(105,870)	-33.3%
INSURANCE PROCEEDS	90,893	19,629	19,629	22,202	20,000	
TOTAL OTHER FINANCING	**2,226,171**	**3,084,000**	**3,084,000**	**2,357,351**	**3,020,810**	**-2.0%**
NET REV, EXP, & OTHER	**98,121**	**-**	**-**	**106,680**	**-**	
FUND BALANCES - BEGINNING	7,812,634	7,918,722	7,918,722	7,918,722	8,025,402	
NET CHANGE IN FUND BALANCE	98,121	-	-	106,680	-	
OTHER ADJUSTMENTS	7,966	-	-	-	-	
FUND BALANCES - ENDING	**7,918,722**	**7,918,722**	**7,918,722**	**8,025,402**	**8,025,402**	**1.3%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
REVENUES - TAXES						
TAX RECEIPTS-GENERAL FUND	6,613,458	7,066,310	7,066,310	7,406,665	7,577,329	7.2%
PENALTY AND INTEREST/TAX	62,670	42,940	42,940	41,839	42,940	0.0%
PENALTY FOR LATE RENDITION	195	2,835	2,835	97	500	-82.4%
CITY SALES TAX	7,541,403	8,133,696	8,133,696	8,044,385	8,033,147	-1.2%
UTIL FRANCHISE TAXES	2,770,118	2,993,466	2,993,466	2,922,755	3,124,115	4.4%
GROSS RECPTS/FRANCHISE TAX	272,218	245,679	245,679	259,586	263,479	7.2%
SANITATION FRANCHISE TAX	44,421	42,846	42,846	44,460	44,905	4.8%
MIXED BEVERAGES TAX RECPT	85,666	85,642	85,642	87,136	88,007	2.8%
PHONE ACCESS LINE FEES	56,431	46,427	46,427	54,103	55,000	18.5%
TOTAL TAXES	17,446,580	18,659,841	18,659,841	18,861,026	19,229,422	**3.1%**
EXPENDITURES BY CATEGORY						
PERSONNEL	14,474,525	15,923,961	15,923,961	15,601,951	16,318,036	2.5%
SUPPLIES	1,239,927	1,455,989	1,423,589	1,345,238	1,442,038	-1.0%
MAINTENANCE	1,202,700	1,121,550	1,121,550	1,120,887	1,178,426	5.1%
SERVICES	3,331,648	3,613,889	3,693,379	3,476,029	3,524,570	-2.5%
CAPITAL OUTLAY	901,435	599,135	631,535	643,665	568,832	-5.1%
SUNDRIES	1,346,781	1,701,233	1,621,743	1,658,985	1,844,094	8.4%
TOTAL EXPENDITURES BY CATEGORY	22,497,016	24,415,757	24,415,757	23,846,755	24,875,996	**1.9%**
EXPENDITURES BY DEPARTMENT						
DEPT 049 COMMUNICATIONS & PR	238,138	277,506	277,506	279,347	253,621	-8.6%
DEPT 144 PARKS & RECREATION	1,602,363	1,589,910	1,589,910	1,548,788	1,630,913	2.6%
DEPT 146 LIBRARY	518,046	614,247	614,247	608,387	616,827	0.4%
DEPT 149 AQUATICS	1,055,431	1,122,335	1,122,335	1,106,154	1,123,994	0.1%
DEPT 100 NON-DEPT DIRECT	1,267,143	1,204,582	1,081,075	1,398,681	1,338,277	11.1%
DEPT 110 NON-DEPT MISC	60,954	183,562	183,562	160,462	76,500	-58.3%
DEPT 121 ADMINISTRATION	1,003,109	1,102,892	1,102,892	1,051,733	1,068,953	-3.1%
DEPT 122 DEVELOPMENT SVCS	1,100,188	1,120,539	1,120,539	1,059,894	1,148,410	2.5%
DEPT 123 HR	397,506	408,107	408,107	350,188	433,621	6.3%
DEPT 125 MAIN STREET	155,236	218,813	218,813	202,972	160,083	-26.8%
DEPT 131 MAINTENANCE	970,659	929,640	929,640	915,840	935,112	0.6%
DEPT 133 FINANCE	1,166,574	1,258,326	1,258,326	1,242,603	1,304,606	3.7%
DEPT 135 PURCHASING/WHSE	345,512	305,342	305,342	291,238	190,790	-37.5%
DEPT 155 MUNICIPAL COURT	409,321	441,261	441,261	423,742	449,916	2.0%
DEPT 167 GENERAL GOVT SVCS	395,244	590,228	590,228	511,554	652,547	10.6%
DEPT 172 IT	837,221	1,016,260	1,060,277	963,323	1,081,518	6.4%
DEPT 154 ANIMAL SERVICES	804,692	775,823	775,823	718,340	676,119	-12.9%
DEPT 141 STREETS	1,457,821	1,412,379	1,412,379	1,365,135	1,407,118	-0.4%
DEPT 151 POLICE	5,621,081	6,276,178	6,355,668	6,135,013	6,399,299	2.0%
DEPT 152 FIRE	3,090,778	3,567,827	3,567,827	3,513,361	3,927,772	10.1%
TOTAL EXPENDITURES BY DEPT	**22,497,016**	**24,415,757**	**24,415,757**	**23,846,755**	**24,875,996**	**1.9%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101
FY2025-26 BUDGET
REVENUE DETAIL

IN $		Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TAXES						
4-102.00	TAX RECEIPTS-GENERAL FUND	6,613,458	7,066,310	7,066,310	7,406,665	7,577,329	7.2%
4-130.00	PENALTY AND INTEREST/TAX	62,670	42,940	42,940	41,839	42,940	0.0%
4-131.00	PENALTY FOR LATE RENDITION	195	2,835	2,835	97	500	-82.4%
4-140.00	CITY SALES TAX	7,541,403	8,133,696	8,133,696	8,044,385	8,033,147	-1.2%
4-150.00	UTIL FRANCHISE TAXES	2,770,118	2,993,466	2,993,466	2,922,755	3,124,115	4.4%
4-156.00	GROSS RECPTS/FRANCHISE TAX	272,218	245,679	245,679	259,586	263,479	7.2%
4-157.00	SANITATION FRANCHISE TAX	44,421	42,846	42,846	44,460	44,905	4.8%
4-170.00	MIXED BEVERAGES TAX RECPT	85,666	85,642	85,642	87,136	88,007	2.8%
4-467.00	PHONE ACCESS LINE FEES	56,431	46,427	46,427	54,103	55,000	18.5%
	TOTAL TAXES	**17,446,580**	**18,659,841**	**18,659,841**	**18,861,026**	**19,229,422**	**3.1%**
	LICENSES & PERMITS						
4-210.00	BEER/WINE LICENSE	7,990	5,883	5,883	7,755	7,833	33.1%
4-250.00	WHISKEY/MALT/MIXED BEVERAGE	4,725	7,272	7,272	7,350	7,424	2.1%
4-260.00	NON-CONSENT TOWING LICENSE	2,750	1,100	1,100	2,500	2,750	150.0%
4-270.00	MOBILE HOME PARK LICENSE	2,570	1,020	1,020	1,670	2,570	152.0%
4-310.00	BUILDING PERMITS	370,162	322,900	322,900	470,148	368,789	14.2%
4-320.00	ELECTRICIAL/PLUMBING PERMITS	68,375	65,500	65,500	64,825	67,160	2.5%
4-335.00	PARADE PERMITS/SPECIAL EVENTS	580	200	200	640	580	190.0%
4-340.00	VENDORS PERMITS	160	1,400	1,400	90	160	-88.6%
	TOTAL LICENSES & PERMITS	**457,312**	**405,275**	**405,275**	**554,978**	**457,266**	**12.8%**
	INTERGOVERNMENTAL						
4-521.46	GRANT REVENUE-LIBRARY	1,036	0	0	0	0	
4-528.25	WASH CO - COMMUNICATIONS	16,500	12,000	12,000	27,000	30,000	150.0%
4-528.35	WASH CO-IT/OTHER SERVICES	0	0	0	0	0	
4-528.60	BISD-EQUIPMENT/PARK/IT	2,098	0	0	0	0	
4-528.65	B&G CLUB-MAINTENANCE	7,794	0	0	0	0	
4-528.70	BISD-RESOURCE OFFICER	436,495	445,843	445,843	390,033	483,534	8.5%
4-528.83	BLINN-SOFTBALL/SOCCER	45,000	45,000	45,000	45,000	45,000	0.0%
4-521.00	GRANT REVENUES	0	25,000	25,000	25,000	0	-100.0%
	TOTAL INTERGOVERNMENTAL	**508,923**	**527,843**	**527,843**	**487,033**	**558,534**	**5.8%**
	CHARGES FOR SERVICE						
4-410.30	ADMINISTRATIVE FEES	8,258	9,454	9,454	4,841	4,889	-48.3%
4-420.00	FIELD RENTAL FEES	93,920	63,513	63,513	108,405	109,489	72.4%
4-425.00	PARK FACILITY FEES	50,245	40,844	40,844	56,350	56,914	39.3%
4-440.00	POLICE DEPT REPORTS	774	1,300	1,300	599	1,300	0.0%
4-450.00	PLANNING FEES	15,148	9,500	9,500	16,281	12,500	31.6%
4-455.00	HEALTH INSPECTION FEES	27,845	28,194	28,194	28,635	28,921	2.6%
4-460.00	FIRE DEPT INSPECTION FEES	2,300	6,060	6,060	150	2,500	-58.7%
4-466.00	FALSE ALARMS	5,615	4,131	4,131	4,175	4,217	2.1%
4-469.00	MISC FIRE DEPT FEES	0	5,000	5,000	0	0	-100.0%
4-470.00	LIBRARY FINES/FEES	11,811	11,543	11,543	12,591	12,717	10.2%
4-490.00	MISC LICENSES/FEES/PERMITS	0	0	0	100	0	
4-495.00	OPEN RECORDS REQUEST FEES	526	0	0	392	0	
4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	18,656	4,400	4,400	19,550	18,000	309.1%
4-520.49	SPONSORSHP/EVNT REV-RECREATION	30,762	31,000	31,000	31,000	31,000	0.0%
4-535.00	MISC POLICE DEPT REVENUES	1,112	1,000	1,000	1,000	1,000	0.0%
4-546.00	BUILDING LIEN REVENUES	5,474	0	0	0	0	
4-740.00	AQUATICS ADMISSION FEES	151,207	127,369	127,369	132,149	135,149	6.1%

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101
FY2025-26 BUDGET
REVENUE DETAIL

IN $		Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-740.10	CONCESSION REVENUE	35,553	35,550	35,550	29,705	34,200	-3.8%
4-740.20	AQUATICS MEMBER PASSES	88,728	75,806	75,806	77,129	92,327	21.8%
4-740.30	PROGRAM REV-AQUATICS	42,869	40,957	40,957	42,715	45,784	11.8%
4-740.40	PROGRAM REV-RECREATION	3,837	4,000	4,000	3,930	4,000	0.0%
4-770.10	POOL RENTALS-LEISURE POOL	14,200	13,571	13,571	15,210	17,387	28.1%
4-770.20	POOL RENT/LESSON-COMPETITN	22,780	26,602	26,602	23,025	22,502	-15.4%
4-770.30	POOL RENTALS-THERAPY POOL	200	101	101	650	653	546.5%
4-770.40	LOCKER/TABLE RENTAL	0	292	292	165	166	-43.2%
4-770.50	AQUATICS MEETING ROOM RENT	4,485	2,626	2,626	5,041	5,066	92.9%
4-770.90	AQUATICS/RECREATION MISC REV	5,700	3,500	3,500	3,680	3,500	0.0%
4-820.00	ADOPTION FEES	26,760	29,966	29,966	11,385	15,500	-48.3%
4-830.00	ANIMAL CONTROL-MISC/RABIES	75	377	377	100	100	-73.5%
4-835.00	MICROCHIP REVENUE	90	100	100	110	100	0.0%
4-850.00	DOG LICENSE	0	4,500	4,500	0	0	-100.0%
4-860.00	MULTI-ANIMAL PERMITS	50	0	0	50	0	
4-870.00	IMPOUNDED ANIMALS	1,020	5,000	5,000	800	1,000	-80.0%
4-890.00	SURRENDER FEES	6,520	1,000	1,000	6,000	4,500	350.0%
5-110-903.00	UNCOLLECTABLE ACCOUNTS	-6,730	-1,000	-1,000	-1,000	-1,000	0.0%
	TOTAL CHARGES FOR SERVICES	**669,787**	**586,256**	**586,256**	**634,913**	**664,381**	**13.3%**
	FINES & FORFEITURES						
4-410.00	CORPORATION COURT FINES	484,260	490,263	490,263	326,658	381,743	-22.1%
4-410.05	TRAFFIC FINES	107,832	121,700	121,700	64,921	75,500	-38.0%
4-410.50	FINES-CHILD SAFETY FEES	783	814	814	668	674	-17.2%
4-410.60	FINES-TRAFFIC/ARREST/TIME	28,176	31,548	31,548	21,704	21,921	-30.5%
4-410.74	MOVING VIOLATION FEES-CITY	1	0	0	0	0	
4-515.00	PARKING INCOME	8,184	5,000	5,000	4,458	5,000	0.0%
4-537.00	RESTITUTION PAYMENTS	20	0	0	0	0	
	TOTAL FINES & FORFEITURES	**629,258**	**649,325**	**649,325**	**418,409**	**484,838**	**-25.3%**
	INVESTMENT INCOME						
4-513.00	INTEREST INCOME	36,695	6,000	6,000	4,225	3,380	-43.7%
4-513.30	INTEREST INCOME-TEXPOOL	237,173	180,000	180,000	286,452	193,376	7.4%
4-513.35	INTEREST-TEXSTAR	197,178	142,500	142,500	203,222	138,578	-2.8%
	TOTAL INVESTMENT INCOME	**471,046**	**328,500**	**328,500**	**493,899**	**335,334**	**2.1%**
	MISCELLANEOUS						
4-512.00	SALES OF PROPERTY	44,291	23,547	23,547	53,647	23,547	0.0%
4-514.35	VENDING MACHINE-SNACKS	670	0	0	0	0	
4-518.00	RENTAL INCOME	7,802	9,000	9,000	7,800	7,800	-13.3%
4-528.50	FORTNIGHTLY CLUB-BOOK SALE REV	25,000	20,000	20,000	15,000	20,000	0.0%
4-545.00	STREET DEPT REVENUES	52,973	45,000	45,000	40,525	45,000	0.0%
4-555.00	LEASE/ROYALTY PAYMENTS	329	300	300	233	300	0.0%
4-590.00	MISCELLANEOUS REVENUES	54,997	76,870	76,870	28,621	28,764	-62.6%
	TOTAL MISCELLANEOUS	**186,061**	**174,717**	**174,717**	**145,826**	**125,411**	**-28.2%**
GRAND TOTAL REVENUE		**20,368,966**	**21,331,757**	**21,331,757**	**21,596,084**	**21,855,186**	**2.5%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 100 NON-DEPT DIRECT EXPENSES
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-100-119.00	PERSONNEL ATTRITION FACTOR	-	(315,000)	(315,000)	-	(315,000)	0.0%
5-100-119.10	MED INS ATTRITION FACTOR	(141,774)	(63,504)	(63,504)	(63,504)	-	-100.0%
5-100-212.00	CPU EQUIPMENT & SUPPLIES	71,383	130,180	130,180	128,970	121,770	-6.5%
5-100-306.00	OUTDOOR/STREET LIGHTING	54,006	35,000	35,000	35,000	35,000	0.0%
5-100-401.10	ELECTRICAL-STREET LIGHTS	122,211	123,957	123,957	124,235	126,000	1.6%
5-100-401.17	ELECTRIC-MOTOR BANK BLDG	3,611	3,400	3,400	3,550	4,000	17.6%
5-100-402.00	AUDITS/CONSULTANT FEES	23,000	-	-	-	-	
5-100-402.90	TAX APPRAISAL DISTRICT COSTS	176,088	207,455	207,455	207,455	245,368	18.3%
5-100-405.17	WATER-MOTOR BANK BLDG	564	1,444	1,444	1,200	1,500	3.9%
5-100-405.50	DRAINAGE CHARGE-210 N PARK LOT	327	328	328	327	327	-0.3%
5-100-406.17	SEWER-MOTOR BANK BLDG	454	750	750	600	700	-6.7%
5-100-424.00	SERVICE CONTRACTS	93,639	99,000	99,000	99,000	94,200	-4.8%
5-100-450.00	OTHER SERVICES	59,773	200,000	200,000	125,000	125,000	-37.5%
5-100-860.22	PRINCIPAL	178,811	34,778	34,778	34,778	35,994	3.5%
5-100-860.23	INTEREST	11,148	6,519	6,519	6,519	5,302	-18.7%
5-100-860.40	LITIGATION SETTLEMENT	-	-	-	-	-	
5-100-924.00	CONTINGENCY	-	267,580	144,073	144,073	275,000	2.8%
5-100-926.00	WASH CO HEALTHLY LIVING	45,000	-	-	-	-	
5-100-932.06	GATHER N GRACE	3,600	-	-	-	-	
5-100-932.10	BOYS & GIRLS CLUB - PROGRAM	59,925	-	-	-	-	
5-100-932.11	BOYS & GIRLS CLUB - UTILITIES	29,292	30,500	30,500	30,500	30,500	0.0%
5-100-932.12	BOYS & GIRLS CLUB - INSURANCE	5,223	6,006	6,006	5,870	6,751	12.4%
5-100-932.13	BOYS & GIRLS CLUB - MOWING	1,630	1,500	1,500	1,800	2,000	33.3%
5-100-932.30	FAITH MISSION	20,000	-	-	-	-	
5-100-932.31	FAITH MISSION-SANITATION CHGS	1,359	-	-	-	-	
5-100-932.32	ADULT&TEEN CHALNGE	3,079	-	-	-	-	
5-100-932.33	MT OLIVE DIST ASSN (JMJ FOUND)	2,500	-	-	-	-	
5-100-932.34	BRENHAM CHILDREN'S CHORUS	4,000	-	-	-	-	
5-100-932.90	NEW BEGINNINGS LIFE MINISTRIES	5,000	-	-	-	-	
5-100-934.00	HERITAGE MUSEUM-UTILITIES	17,690	15,000	15,000	20,500	20,500	36.7%
5-100-934.01	HERITAGE MUSEUM-INSURANCE	4,104	4,720	4,720	4,613	5,305	12.4%
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	363,748	240,945	240,945	310,445	321,310	33.4%
5-100-964.00	HOSPICE BRENHAM	11,000	-	-	-	-	
5-100-965.00	COMMUNITY SERVICE GRANTS	-	137,274	137,274	141,000	160,000	16.6%
5-100-999.44	WASH COUNTY-LAP REIMBURSEMENT	36,750	36,750	36,750	36,750	36,750	0.0%
	TOTAL EXPENDITURES	**1,267,143**	**1,204,582**	**1,081,075**	**1,398,681**	**1,338,277**	**11.1%**

			EXPENDITURES BY CATEGORY				
100'S	PERSONNEL	(141,774)	(378,504)	(378,504)	(63,504)	(315,000)	-16.8%
200'S	SUPPLIES	71,383	130,180	130,180	128,970	121,770	-6.5%
300'S	MAINTENANCE	54,006	35,000	35,000	35,000	35,000	0.0%
400'S	SERVICES	479,667	636,334	636,334	561,367	597,095	-6.2%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	189,959	41,297	41,297	41,297	41,296	0.0%
900'S	SUNDRIES	613,901	740,275	616,768	695,551	858,116	15.9%
	TOTAL EXPENDITURES	**1,267,143**	**1,204,582**	**1,081,075**	**1,398,681**	**1,338,277**	**11.1%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 110 NON-DEPT MISC EXPENSES
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-110-906.00	INVENTORY ADJUSTMENTS	4,796	10,000	10,000	1,500	5,000	-50.0%
5-110-924.00	CONTINGENCY	-	102,062	102,062	102,062	-	-100.0%
5-110-943.00	MEDICAL INS PREMIUMS/FEES	6,646	15,000	15,000	4,900	15,000	0.0%
5-110-950.00	OTHER SUNDRY	43,312	50,000	50,000	46,000	50,000	0.0%
5-110-970.00	EMPLOYEE ASSISTANCE PROGRAM	6,200	6,500	6,500	6,000	6,500	0.0%
	TOTAL EXPENDITURES	**60,954**	**183,562**	**183,562**	**160,462**	**76,500**	**-58.3%**
			EXPENDITURES BY CATEGORY				
100'S	PERSONNEL	-	-	-	-	-	
200'S	SUPPLIES	-	-	-	-	-	
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	-	-	-	-	-	
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	60,954	183,562	183,562	160,462	76,500	-58.3%
	TOTAL EXPENDITURES	**60,954**	**183,562**	**183,562**	**160,462**	**76,500**	**-58.3%**

PROPOSED

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	
	EXTERNAL
PARTNERSHIPS	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.
	INTERNAL
INTER-DEPARTMENT	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.

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 049 COMMUNICATIONS & PR
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-049-101.00	SALARIES & WAGES	150,997	156,348	156,348	156,348	160,209	2.5%
5-049-102.00	OVERTIME PAY		-	-	-	-	
5-049-103.00	OASDI/MEDICARE	11,110	12,043	12,043	12,043	12,365	2.7%
5-049-103.02	MATCHING RETIREMENT	26,825	27,393	27,393	27,393	27,219	-0.6%
5-049-105.00	LONGEVITY PAY	1,048	1,080	1,080	1,080	1,425	31.9%
5-049-105.01	EDUCATION/MISCELLANEOUS	(99)	-	-	-	-	
5-049-106.00	MEDICAL INSURANCE	19,668	17,981	17,981	17,981	20,305	12.9%
5-049-106.01	LIFE INSURANCE	239	491	491	491	504	2.6%
5-049-106.02	LONG TERM DISABILITY	321	329	329	329	338	2.7%
5-049-107.00	WORKERS' COMPENSATION	189	194	194	194	292	50.5%
5-049-116.00	SALARIES/WAGES CONTINGENCY		21,926	21,926	25,117	-	-100.0%
5-049-118.00	ACCRUED COMP TIME	(423)	-	-	-	-	
5-049-204.00	POSTAGE & FREIGHT	-	-	-	-	25	
5-049-205.00	OFFICE SUPPLIES	-	150	150	100	150	0.0%
5-049-206.00	EMPLOYEE RELATIONS		150	150	100	150	0.0%
5-049-207.00	REPRODUCTION & PRINTING	3,198	3,200	3,200	3,200	3,200	0.0%
5-049-209.00	EDUCATIONAL	240	300	300	300	550	83.3%
5-049-218.00	PHOTOGRAPHY	116	750	750	750	300	-60.0%
5-049-409.00	ADVERTISEMENTS/LEGAL NOTICES	250	3,000	3,000	3,000	2,500	-16.7%
5-049-424.00	SERVICE CONTRACTS	18,136	27,146	27,146	27,146	19,294	-28.9%
5-049-450.00	OTHER SERVICES	2,850	-	-	-	-	
5-049-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,306	2,725	2,725	2,725	4,295	57.6%
5-049-908.10	MILEAGE	-	800	800	800	500	-37.5%
5-049-948.40	CHRISTMAS STROLL	161	-	-	-	-	
5-049-950.00	OTHER SUNDRY	6	1,500	1,500	250	-	-100.0%
5-049-961.50	FARMERS MARKET EXPENSE	-	-	-	-	-	
	TOTAL EXPENDITURES	**238,138**	**277,506**	**277,506**	**279,347**	**253,621**	**-8.6%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	209,875	237,785	237,785	240,976	222,657	-6.4%
200'S	SUPPLIES	3,554	4,550	4,550	4,450	4,375	-3.8%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	21,236	30,146	30,146	30,146	21,794	-27.7%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	3,473	5,025	5,025	3,775	4,795	-4.6%
	TOTAL EXPENDITURES	**238,138**	**277,506**	**277,506**	**279,347**	**253,621**	**-8.6%**

PROPOSED

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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 121 ADMINISTRATION
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-121-101.00	SALARIES & WAGES	427,236	488,245	488,245	454,371	472,390	-3.2%
5-121-102.00	OVERTIME PAY	695	-	-	-	-	
5-121-103.00	OASDI/MEDICARE	30,560	38,250	38,250	34,759	37,098	-3.0%
5-121-103.02	MATCHING RETIREMENT	71,691	77,168	77,168	75,458	71,425	-7.4%
5-121-105.00	LONGEVITY PAY	2,755	2,760	2,760	2,776	3,550	28.6%
5-121-105.01	EDUCATION/MISCELLANEOUS	13,849	9,000	9,000	13,254	9,000	0.0%
5-121-106.00	MEDICAL INSURANCE	59,676	34,888	34,888	34,888	33,155	-5.0%
5-121-106.01	LIFE INSURANCE	677	1,384	1,384	1,384	1,323	-4.4%
5-121-106.02	LONG TERM DISABILITY	974	927	927	927	886	-4.4%
5-121-107.00	WORKERS' COMPENSATION	547	617	617	605	879	42.5%
5-121-118.00	ACCRUED COMP TIME	1,940	-	-	-	-	
5-121-204.00	POSTAGE & FREIGHT	985	700	700	650	500	-28.6%
5-121-205.00	OFFICE SUPPLIES	1,813	2,500	2,500	1,000	1,500	-40.0%
5-121-206.00	EMPLOYEE RELATIONS	1,740	1,000	1,000	1,000	1,000	0.0%
5-121-207.00	REPRODUCTION & PRINTING	6,875	9,272	9,272	7,000	8,362	-9.8%
5-121-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	480	480	480	180	-62.5%
5-121-209.00	EDUCATIONAL	177	300	300	-	375	25.0%
5-121-211.00	CLEANING & JANITORIAL	2,831	2,500	2,500	2,500	2,000	-20.0%
5-121-212.00	COMPUTER EQUIPMENT & SUPPLIES	(140)	-	-	-	-	
5-121-218.00	PHOTOGRAPHY	14	300	300	-	-	-100.0%
5-121-223.00	SMALL APPLIANCES	-	-	-	300	-	
5-121-250.00	OTHER SUPPLIES	402	500	500	1,500	500	0.0%
5-121-402.00	AUDITS/CONSULTANTS FEES	297	5,000	5,000	2,000	125	-97.5%
5-121-403.00	TELEPHONE	483	500	500	650	1,107	121.4%
5-121-409.00	ADVERTISEMENTS/LEGAL NOTICES	5,610	5,800	5,800	5,800	7,643	31.8%
5-121-411.00	CITY ATTORNEY'S FEES	175,844	200,000	200,000	200,000	200,000	0.0%
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	2,389	-	-	-	-	
5-121-424.00	SERVICE CONTRACTS	34,852	43,555	43,555	29,500	30,960	-28.9%
5-121-450.00	OTHER SERVICES	6,567	2,200	2,200	2,000	1,800	-18.2%
5-121-901.00	LIAB/CASUALTY INSURANCE	107,925	121,354	121,354	123,559	140,023	15.4%
5-121-907.00	ELECTION EXPENSE	-	14,000	14,000	14,000	-	-100.0%
5-121-908.00	SEMINARS/MEMBERSHIP/TRAVE	31,613	28,992	28,992	28,900	30,000	3.5%
5-121-908.10	MILEAGE	1,845	2,000	2,000	2,500	3,000	50.0%
5-121-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	5,250	4,500	4,500	2,300	3,000	-33.3%
5-121-928.00	BRAZOS VALLEY COUNCIL	3,000	3,000	3,000	5,422	5,422	80.7%
5-121-930.00	SPECIAL EVENTS	1,541	500	500	2,000	1,250	150.0%
5-121-950.00	OTHER SUNDRY	596	700	700	250	500	-28.6%
	TOTAL EXPENDITURES	**1,003,109**	**1,102,892**	**1,102,892**	**1,051,733**	**1,068,953**	**-3.1%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	610,600	653,239	653,239	618,422	629,706	-3.6%
200'S	SUPPLIES	14,696	17,552	17,552	14,430	14,417	-17.9%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	226,043	257,055	257,055	239,950	241,635	-6.0%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	151,770	175,046	175,046	178,931	183,195	4.7%
	TOTAL EXPENDITURES	**1,003,109**	**1,102,892**	**1,102,892**	**1,051,733**	**1,068,953**	**-3.1%**

PROPOSED

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	• PLAN REVIEW - 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. • PERMITTING - Issue building permits and licenses for renovations, new construction, signs, site work, demolition, swimming pools, and trade work (mechanical, electrical & plumbing projects). • CERTIFICATE OF OCCUPANCY - Coordinate with the Fire Marshal to issue a CO, which marks completion of a successful project.
INSPECTIONS	• BUILDING INSPECTIONS - Conduct courtesy and required building inspections in accordance with approved permits and projects. Inspections are scheduled one day in advance and are often completed same-day. Properties that are improperly maintained may be referred to the Building Standards Commission for repair. • HEALTH INSPECTIONS - 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	• PRE-DEVELOPMENT - Attend meetings with development professionals to explain, expedite, and advise customers regarding the development process. • P&Z COMMISSION - Prepare staff reports and make recommendations on cases including plats, site plans, specific use permits and text amendments. • BOARD OF ADJUSTMENT - Make presentations based on staff recommendations to cases including variances, special exceptions and non-conforming uses.
LONG-TERM	• SPECIAL PROJECTS - 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

- DEVELOPMENT REVIEW - Review development plans and inspect construction to ensure that water, wastewater, and drainage improvements meet standards and protect community interests.
- FLOODPLAIN ADMINISTRATION - Oversee/regulate the development within Brenham's floodplains & flood zones.
- CITY INFRASTRUCTURE PLANNING - Assist in the Capital Improvement Project process and Infrastructure Master Planning process to meet anticipated City growth and development.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 122 DEVELOPMENT SERVICES
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-122-101.00	SALARIES & WAGES	588,610	622,690	622,690	577,628	648,627	4.2%
5-122-102.00	OVERTIME PAY	910	-	-	-	-	
5-122-103.00	OASDI/MEDICARE	43,821	48,869	48,869	45,322	50,837	4.0%
5-122-103.02	MATCHING RETIREMENT	103,401	105,091	105,091	103,424	105,990	0.9%
5-122-105.00	LONGEVITY PAY	6,994	7,020	7,020	7,020	8,105	15.5%
5-122-105.01	EDUCATION/MISCELLANEOUS	8,721	9,100	9,100	7,800	7,800	-14.3%
5-122-106.00	MEDICAL INSURANCE	81,852	79,121	79,121	79,121	71,237	-10.0%
5-122-106.01	LIFE INSURANCE	968	1,884	1,884	1,884	1,964	4.2%
5-122-106.02	LONG TERM DISABILITY	1,297	1,262	1,262	1,262	1,315	4.2%
5-122-106.10	HRA EXPENSE	-	-	-	-	-	
5-122-107.00	WORKERS' COMPENSATION	1,118	1,185	1,185	1,185	1,852	56.3%
5-122-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	350	-	
5-122-118.00	ACCRUED COMP TIME	5	-	-	-	-	
5-122-202.00	FUEL	2,847	3,200	3,200	3,000	3,200	0.0%
5-122-203.00	TOOLS/SMALL EQUIPMENT	92	450	450	100	450	0.0%
5-122-204.00	POSTAGE & FREIGHT	1,480	3,100	3,100	1,500	3,100	0.0%
5-122-205.00	OFFICE SUPPLIES	999	3,000	3,000	2,800	3,000	0.0%
5-122-206.00	EMPLOYEE RELATIONS	837	800	800	800	800	0.0%
5-122-207.00	REPRODUCTION & PRINTING	2,412	5,000	5,000	2,800	5,000	0.0%
5-122-208.00	CLOTHING/PERS PROTECTIVE EQUIP	878	1,365	1,365	1,200	1,365	0.0%
5-122-209.00	EDUCATIONAL	1,998	2,000	2,000	750	2,000	0.0%
5-122-211.00	CLEANING & JANITORIAL	-	200	200	200	200	0.0%
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	180	180	-	-	-100.0%
5-122-250.00	OTHER SUPPLIES	31	500	500	2,504	500	0.0%
5-122-303.00	VEHICLES/LARGE EQUIPMENT	1,533	2,000	2,000	1,000	2,000	0.0%
5-122-313.00	COMPUTER/OFFICE EQUIPMENT	-	100	100	100	100	0.0%
5-122-402.00	AUDITS/CONSULTANTS	106,940	105,600	105,600	105,600	105,600	0.0%
5-122-403.00	TELEPHONE	3,408	2,735	2,735	2,700	2,904	6.2%
5-122-408.20	RENTALS/LEASES-VERF	5,464	-	-	-	-	
5-122-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,687	2,000	2,000	1,200	2,000	0.0%
5-122-418.00	SUBSTANDARD BUILDING EXPENSE	-	4,000	4,000	4,000	10,000	150.0%
5-122-424.00	SERVICE CONTRACTS	76,471	81,628	81,628	81,000	81,423	-0.3%
5-122-445.00	CODE ENFORCEMENT	14,742	10,000	10,000	8,500	10,000	0.0%
5-122-450.00	OTHER SERVICES	30	1,000	1,000	200	1,000	0.0%
5-122-812.00	OFFICE FURNITURE/EQUIPMENT	25,000	-	-	-	-	
5-122-901.00	LIAB/CASUALTY INSURANCE	2,138	2,459	2,459	2,644	3,041	23.7%
5-122-908.00	SEMINARS/MEMBERSHIP/TRAVE	12,081	10,500	10,500	10,000	10,500	0.0%
5-122-908.10	MILEAGE	808	900	900	850	900	0.0%
5-122-950.00	OTHER SUNDRY	94	100	100	100	100	0.0%
5-122-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	520	1,500	1,500	1,350	1,500	0.0%
	TOTAL EXPENDITURES	**1,100,188**	**1,120,539**	**1,120,539**	**1,059,894**	**1,148,410**	**2.5%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	837,698	876,222	876,222	824,996	897,727	2.5%
200'S	SUPPLIES	11,574	19,795	19,795	15,654	19,615	-0.9%
300'S	MAINTENANCE	1,533	2,100	2,100	1,100	2,100	0.0%
400'S	SERVICES	208,742	206,963	206,963	203,200	212,927	2.9%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	25,000	-	-	-	-	
900'S	SUNDRIES	15,642	15,459	15,459	14,944	16,041	3.8%
	TOTAL EXPENDITURES	**1,100,188**	**1,120,539**	**1,120,539**	**1,059,894**	**1,148,410**	**2.5%**

PROPOSED

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	• RECRUITMENT, RETENTION & RETIREMENT - Use various advertising sources to attract and retain well qualified applicants using an online application tracking system; conduct skill testing and interviewing; new employee orientation and training; retirement selection and eligibility. • COMPENSATION - Survey various positions for salary comparison; outsources compensation and benefits analysis; biweekly compensation changes; annual compensation increases. • BENEFITS - 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. • GROUP MEDICAL INSURANCE - Oversees 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, and for over 400 covered lives. • LIFE INSURANCE, LONG TERM DISABILITY, AD&D - Administer life insurance, long term disability, and accidental death benefits; process monthly life insurance changes.
RISK MANAGEMENT	• Administer property and liability damage claims and workers' compensation process for employees. • Human Resources Policy Manual maintained to reflect current local and Federal regulations, as well as City practices.
PAYROLL	• Processes biweekly payroll using ADP software, including timecard maintenance, benefit payments, and mandatory and voluntary deductions. • 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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 123 HUMAN RESOURCES
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-123-101.00	SALARIES & WAGES	249,092	264,203	264,203	203,002	279,764	5.9%
5-123-103.00	OASDI/MEDICARE	17,896	20,349	20,349	15,667	21,550	5.9%
5-123-103.02	MATCHING RETIREMENT	42,150	43,238	43,238	35,322	44,324	2.5%
5-123-105.00	LONGEVITY PAY	1,772	1,800	1,800	1,800	1,940	7.8%
5-123-105.01	EDUCATION/MISCELLANEOUS	99	-	-	-	-	
5-123-106.00	MEDICAL INSURANCE	43,536	37,841	37,841	37,841	37,620	-0.6%
5-123-106.01	LIFE INSURANCE	375	775	775	775	821	5.9%
5-123-106.02	LONG TERM DISABILITY	503	519	519	519	550	6.0%
5-123-107.00	WORKERS' COMPENSATION	309	327	327	327	508	55.4%
5-123-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-123-204.00	POSTAGE & FREIGHT	227	150	150	165	200	33.3%
5-123-205.00	OFFICE SUPPLIES	655	765	765	765	750	-2.0%
5-123-206.00	EMPLOYEE RELATIONS	-	-	-	-	-	
5-123-207.00	REPRODUCTION & PRINTING	921	1,840	1,840	1,900	2,140	16.3%
5-123-250.00	OTHER SUPPLIES	14	-	-	-	500	
5-123-409.00	ADVERTISEMENTS/LEGAL NOTICES	490	250	250	-	250	0.0%
5-123-410.00	PRE-EMP PHYCLS/NON DOT DRG TST	8,526	8,605	8,605	8,000	8,605	0.0%
5-123-412.00	CDL DOT DRUG TESTS	5,546	6,384	6,384	6,300	6,384	0.0%
5-123-424.00	SERVICE CONTRACTS	5,250	3,294	3,294	4,794	4,312	30.9%
5-123-450.00	OTHER SERVICES	2,500	-	-	-	-	
5-123-908.00	SEMINARS/MEMBERSHIP/TRAVE	803	2,872	2,872	1,000	2,053	-28.5%
5-123-908.05	EMPLOYEE TRAINING	-	1,045	1,045	550	1,250	19.6%
5-123-908.10	MILEAGE	-	100	100	75	100	0.0%
5-123-930.00	SPECIAL EVENTS	14,112	13,750	13,750	16,886	20,000	45.5%
5-123-949.00	UNEMPLOYMENT BENEFITS	2,729	-	-	14,500	-	
	TOTAL EXPENDITURES	**397,506**	**408,107**	**408,107**	**350,188**	**433,621**	**6.3%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	355,732	369,052	369,052	295,253	387,077	4.9%
200'S	SUPPLIES	1,818	2,755	2,755	2,830	3,590	30.3%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	22,312	18,533	18,533	19,094	19,551	5.5%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	17,645	17,767	17,767	33,011	23,403	31.7%
	TOTAL EXPENDITURES	**397,506**	**408,107**	**408,107**	**350,188**	**433,621**	**6.3%**

PROPOSED

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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 125 MAIN STREET
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-125-101.00	SALARIES & WAGES	59,102	60,232	60,232	60,232	61,718	2.5%
5-125-103.00	OASDI/MEDICARE	4,534	4,612	4,612	4,612	4,738	2.7%
5-125-103.02	MATCHING RETIREMENT	10,388	10,491	10,491	10,491	10,430	-0.6%
5-125-105.00	LONGEVITY PAY	41	60	60	60	220	266.7%
5-125-106.01	LIFE INSURANCE	89	188	188	188	193	2.7%
5-125-106.02	LONG TERM DISABILITY	120	126	126	126	129	2.4%
5-125-107.00	WORKERS' COMPENSATION	75	74	74	74	112	51.4%
5-125-204.00	POSTAGE	432	400	400	5	100	-75.0%
5-125-205.00	OFFICE SUPPLIES	372	200	200	200	200	0.0%
5-125-206.00	EMPLOYEE RELATIONS	-	-	-	4	-	
5-125-207.00	REPRODUCTION & PRINTING	82	2,000	2,000	1,000	3,000	50.0%
5-125-211.00	CLEANING AND JANITORIAL	9	-	-	-	-	
5-125-250.00	OTHER SUPPLIES	-	1,150	1,150	-	150	-87.0%
5-125-409.00	ADVERTISEMENTS/LEGAL NOTICES	3,798	3,850	3,850	3,850	3,853	0.1%
5-125-424.00	SERVICE CONTRACTS	408	700	700	400	700	0.0%
5-125-450.00	OTHER SERVICES	528	11,000	11,000	8,750	4,500	-59.1%
5-125-815.00	OTHER CAPITAL	-	49,690	49,690	49,690	-	-100.0%
5-125-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,653	4,990	4,990	4,990	4,990	0.0%
5-125-908.10	MILEAGE	435	500	500	500	500	0.0%
5-125-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,035	1,300	1,300	1,000	1,300	0.0%
5-125-948.00	DOWNTOWN EXPENSE-OTHER	16,538	17,000	17,000	10,000	17,000	0.0%
5-125-948.30	MAIN ST SPECIAL EVENTS	3,791	-	-	-	-	
5-125-948.40	CHRISTMAS STROLL	7,632	10,000	10,000	12,979	13,000	30.0%
5-125-948.50	HOT NIGHTS, COOL TUNES	33,414	24,000	24,000	30,000	30,000	25.0%
5-125-948.90	LOCAL HISTORY DAY PROGRAM	-	12,000	12,000	-	-	-100.0%
5-125-950.00	OTHER SUNDRY	2,390	3,250	3,250	2,500	2,250	-30.8%
5-125-961.50	FARMERS MARKET EXPENSE	2,370	1,000	1,000	1,321	1,000	0.0%
	TOTAL EXPENDITURES	**155,236**	**218,813**	**218,813**	**202,972**	**160,083**	**-26.8%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	74,349	75,783	75,783	75,783	77,540	2.3%
200'S	SUPPLIES	895	3,750	3,750	1,209	3,450	-8.0%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	4,734	15,550	15,550	13,000	9,053	-41.8%
700'S	NON-CAPITAL (SUPPLIES)	-	49,690	49,690	49,690	-	-100.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	75,258	74,040	74,040	63,290	70,040	-5.4%
	TOTAL EXPENDITURES	**155,236**	**218,813**	**218,813**	**202,972**	**160,083**	**-26.8%**

PROPOSED

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.

<table>
<tr><th colspan="3">FACILITY</th></tr>
<tr><td>REPAIRS</td><td>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.</td><td>Routine maintenance and repairs that are not urgent include:
flags/banners
sticky locks
leaky faucets
faulty outlets
pest control
moving furniture, etc.</td></tr>
<tr><td>OTHER MAINTENANCE</td><td colspan="2">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.</td></tr>
<tr><th colspan="3">VEHICLE</th></tr>
<tr><td>REPAIRS & MAINTENANCE</td><td colspan="2">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.</td></tr>
</table>

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 131 MAINTENANCE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-131-101.00	SALARIES & WAGES	401,143	408,412	408,412	389,856	404,348	-1.0%
5-131-102.00	OVERTIME PAY	2,940	3,500	3,500	3,500	3,500	0.0%
5-131-103.00	OASDI/MEDICARE	30,755	32,209	32,209	30,789	31,972	-0.7%
5-131-103.02	MATCHING RETIREMENT	70,747	68,197	68,197	67,835	68,023	-0.3%
5-131-105.00	LONGEVITY PAY	5,063	3,120	3,120	3,120	4,090	31.1%
5-131-105.01	EDUCATION/MISCELLANEOUS	6,033	6,000	6,000	6,000	6,000	0.0%
5-131-106.00	MEDICAL INSURANCE	65,556	68,818	68,818	68,818	59,586	-13.4%
5-131-106.01	LIFE INSURANCE	662	1,212	1,212	1,212	1,249	3.1%
5-131-106.02	LONG TERM DISABILITY	887	812	812	812	837	3.1%
5-131-107.00	WORKERS' COMPENSATION	6,408	6,450	6,450	6,450	9,383	45.5%
5-131-118.00	ACCRUED COMP TIME	(4,747)	-	-	-	-	
5-131-202.00	FUEL	7,238	9,500	9,500	8,500	8,550	-10.0%
5-131-203.00	TOOLS/SMALL EQUIPMENT	4,897	5,969	5,969	6,000	6,030	1.0%
5-131-205.00	OFFICE SUPPLIES	73	200	200	200	210	5.0%
5-131-206.00	EMPLOYEE RELATIONS	771	864	864	864	890	3.0%
5-131-207.00	REPRODUCTION/PRINTING	139	471	471	471	500	6.2%
5-131-208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,967	6,714	6,714	6,714	6,714	0.0%
5-131-210.00	BOTANICAL & AGRICULTURAL	86	100	100	100	100	0.0%
5-131-211.00	CLEANING AND JANITORIAL	4,025	5,082	5,082	5,500	6,560	29.1%
5-131-213.00	COMMUNICATIONS EQUIPMENT	-	500	500	500	500	0.0%
5-131-221.00	SAFETY/FIRST AID SUPPLIES	2,428	2,200	2,200	2,200	2,200	0.0%
5-131-223.00	SMALL APPLIANCES	-	-	-	-	950	
5-131-250.00	OTHER SUPPLIES	8,219	7,625	7,625	7,900	8,000	4.9%
5-131-303.00	VEHICLES/LARGE EQUIPMENT	6,990	8,350	8,350	8,350	8,500	1.8%
5-131-304.00	MACHINERY/EQUIPMENT	1,074	600	600	600	600	0.0%
5-131-310.00	LAND/GROUNDS	22,296	1,000	1,000	1,000	1,000	0.0%
5-131-312.00	BUILDINGS/APPLIANCES	115,268	76,000	76,000	80,000	80,000	5.3%
5-131-401.00	ELECTRICAL	80,339	81,199	81,199	81,199	84,000	3.4%
5-131-403.00	TELEPHONE	2,017	1,500	1,500	1,980	2,000	33.3%
5-131-404.00	GAS	5,488	6,000	6,000	5,200	6,000	0.0%
5-131-405.00	WATER	2,937	4,073	4,073	3,300	3,630	-10.9%
5-131-405.50	DRAINAGE CHARGE	2,024	2,024	2,024	2,024	2,024	0.0%
5-131-406.00	SEWER	1,538	1,975	1,975	1,975	1,975	0.0%
5-131-406.60	DISPOSAL FEES	307	500	500	500	500	0.0%
5-131-408.10	RENTALS/LEASES-FLEET	1,688	-	-	-	-	
5-131-408.20	RENTALS/LEASES-VERF	22,593	-	-	-	-	
5-131-415.00	JANITORIAL SERVICES	55,507	55,147	55,147	55,147	55,147	0.0%
5-131-424.00	SERVICE CONTRACTS	7,726	11,048	11,048	11,048	14,607	32.2%
5-131-450.00	OTHER SERVICES	7,210	9,548	9,548	13,700	10,628	11.3%
5-131-702.00	BUILDINGS	-	2,032	2,032	2,050	5,800	185.4%
5-131-710.00	MACHINERY/EQUIPMENT	5,058	15,782	15,782	15,782	12,325	-21.9%
5-131-901.00	LIAB/CASUALTY INSURANCE	6,856	7,884	7,884	7,621	8,764	11.2%
5-131-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,440	3,000	3,000	3,000	3,000	0.0%
5-131-950.00	OTHER SUNDRY	2,014	4,023	4,023	4,023	4,420	9.9%
	TOTAL EXPENDITURES	**970,659**	**929,640**	**929,640**	**915,840**	**935,112**	**0.6%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 131 MAINTENANCE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	585,447	598,730	598,730	578,392	588,988	-1.6%
200'S	SUPPLIES	34,844	39,225	39,225	38,949	41,204	5.0%
300'S	MAINTENANCE	145,629	85,950	85,950	89,950	90,100	4.8%
400'S	SERVICES	189,372	173,014	173,014	176,073	180,511	4.3%
700'S	NON-CAPITAL (SUPPLIES)	5,058	17,814	17,814	17,832	18,125	1.7%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	10,310	14,907	14,907	14,644	16,184	8.6%
	TOTAL EXPENDITURES	**970,659**	**929,640**	**929,640**	**915,840**	**935,112**	**0.6%**

PROPOSED

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 statues. 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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 133 FINANCE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-133-101.00	SALARIES & WAGES	664,471	723,775	723,775	711,440	755,588	4.4%
5-133-102.00	OVERTIME PAY	10	-	-	10,000	-	
5-133-103.00	OASDI/MEDICARE	48,457	55,617	55,617	55,438	58,155	4.6%
5-133-103.02	MATCHING RETIREMENT	117,540	126,501	126,501	126,094	128,017	1.2%
5-133-105.00	LONGEVITY PAY	3,141	3,240	3,240	3,240	4,610	42.3%
5-133-106.00	MEDICAL INSURANCE	87,576	77,197	77,197	77,197	71,094	-7.9%
5-133-106.01	LIFE INSURANCE	935	2,268	2,268	2,268	2,372	4.6%
5-133-106.02	LONG TERM DISABILITY	1,253	1,519	1,519	1,519	1,589	4.6%
5-133-107.00	WORKERS' COMPENSATION	819	894	894	894	1,371	53.4%
5-133-118.00	ACCRUED COMP TIME	89	-	-	-	-	
5-133-204.00	POSTAGE & FREIGHT	3,927	4,800	4,800	3,849	4,800	0.0%
5-133-205.00	OFFICE SUPPLIES	2,298	3,200	3,200	2,756	3,200	0.0%
5-133-206.00	EMPLOYEE RELATIONS	708	1,000	1,000	937	1,000	0.0%
5-133-207.00	REPRODUCTION & PRINTING	3,284	3,800	3,800	6,266	6,500	71.1%
5-133-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	50	50	-	50	0.0%
5-133-211.00	CLEANING AND JANITORIAL	218	275	275	297	350	27.3%
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	(1)	1,000	1,000	400	1,000	0.0%
5-133-213.00	COMMUNICATIONS EQUIPMENT	-	700	700	300	700	0.0%
5-133-250.00	OTHER SUPPLIES	31	135	135	131	135	0.0%
5-133-402.00	AUDITS/CONSULTANTS FEES	83,494	90,500	90,500	88,825	93,600	3.4%
5-133-424.00	SERVICE CONTRACTS	52,796	59,305	59,305	54,780	58,000	-2.2%
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	92,390	96,000	96,000	90,195	95,000	-1.0%
5-133-428.00	BANK FEES	-	-	-	-	10,000	
5-133-450.00	OTHER SERVICES	-	-	-	900	950	
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,139	6,000	6,000	4,856	6,000	0.0%
5-133-908.10	MILEAGE	-	525	525	-	500	-4.8%
5-133-950.00	OTHER SUNDRY	(0)	25	25	21	25	0.0%
	TOTAL EXPENDITURES	**1,166,574**	**1,258,326**	**1,258,326**	**1,242,603**	**1,304,606**	**3.7%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	924,290	991,011	991,011	988,090	1,022,796	3.2%
200'S	SUPPLIES	10,466	14,960	14,960	14,936	17,735	18.5%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	228,680	245,805	245,805	234,700	257,550	4.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	3,139	6,550	6,550	4,877	6,525	-0.4%
	TOTAL EXPENDITURES	**1,166,574**	**1,258,326**	**1,258,326**	**1,242,603**	**1,304,606**	**3.7%**

PROPOSED

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	• INVENTORY - Set stock levels and order products as needed to assure that City departments have what they need. • ANNUAL INVENTORY COUNT - At fiscal year-end prepare count sheets for physical inventory; enter counts; reconcile differences; and perform year-end close-out procedures in WASP system. • CAPITAL PROJECTS - Work with City departments and outside contractors to procure materials for capital projects. • GOVDEALS - Program administrator for GovDeals online surplus equipment auction. Upload items for sale, establish minimum bid amounts, monitor bidding process and dispose of items to successful bidders.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 135 PURCHASING
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-135-101.00	SALARIES & WAGES	156,832	179,501	179,501	170,458	115,024	-35.9%
5-135-102.00	OVERTIME PAY	173	-	-	100	-	
5-135-103.00	OASDI/MEDICARE	12,286	14,278	14,278	13,629	9,357	-34.5%
5-135-103.02	MATCHING RETIREMENT	29,469	29,291	29,291	29,955	20,597	-29.7%
5-135-105.00	LONGEVITY PAY	1,114	1,140	1,140	1,600	1,285	12.7%
5-135-105.01	EDUCATION/MISCELLANEOUS	6,033	6,000	6,000	6,000	6,000	0.0%
5-135-106.00	MEDICAL INSURANCE	34,284	20,555	20,555	20,555	16,299	-20.7%
5-135-106.01	LIFE INSURANCE	319	525	525	525	382	-27.2%
5-135-106.02	LONG TERM DISABILITY	428	352	352	352	256	-27.3%
5-135-107.00	WORKERS' COMPENSATION	1,402	1,674	1,674	1,674	221	-86.8%
5-135-118.00	ACCRUED COMP TIME	19	-	-	-	-	
5-135-202.00	FUEL	428	712	712	712	-	-100.0%
5-135-203.00	TOOLS/SMALL EQUIPMENT	321	250	250	108	100	-60.0%
5-135-204.00	POSTAGE & FREIGHT	9	200	200	125	200	0.0%
5-135-205.00	OFFICE SUPPLIES	184	500	500	325	500	0.0%
5-135-206.00	EMPLOYEE RELATIONS	1,116	854	854	854	-	-100.0%
5-135-207.00	REPRODUCTION/PRINTING	404	485	485	485	393	-19.0%
5-135-208.00	CLOTHING/PERS PROTECTIVE EQUIP	628	700	700	700	300	-57.1%
5-135-211.00	CLEANING AND JANITORIAL	-	132	132	132	-	-100.0%
5-135-212.00	COMPUTER EQUIPMENT & SUPPLIES	162	400	400	962	-	-100.0%
5-135-216.10	RESALE ITEMS-VENDING MACHINES	438	400	400	400	-	-100.0%
5-135-221.00	SAFETY/FIRST AID SUPPLIES	59	50	50	50	-	-100.0%
5-135-223.00	SMALL APPLIANCES	-	-		49	-	
5-135-250.00	OTHER SUPPLIES	46	700	700	200	-	-100.0%
5-135-303.00	VEHICLES/LARGE EQUIPMENT	25	-	-	-	-	
5-135-304.00	MACHINERY/EQUIPMENT	14	-		-	-	
5-135-310.00	LAND/GROUNDS	7,103	-	-	140	-	
5-135-312.00	BUILDINGS/APPLIANCES	2,816	-	-	2,242	-	
5-135-401.00	ELECTRICAL	11,409	11,981	11,981	11,900	-	-100.0%
5-135-403.00	TELEPHONE	-	1,180	1,180	383	480	-59.3%
5-135-404.00	GAS	156	6,000	6,000	165	-	-100.0%
5-135-405.00	WATER	555	619	619	600	-	-100.0%
5-135-405.50	DRAINAGE CHARGE	690	690	690	690	-	-100.0%
5-135-406.00	SEWER	218	216	216	217	-	-100.0%
5-135-406.60	DISPOSAL FEES	165	500	500	-	-	-100.0%
5-135-409.00	ADVERTISEMENTS/LEGAL NOTICES	441	600	600	600	800	33.3%
5-135-415.00	JANITORIAL SERVICES	1,473	1,473	1,473	1,473	-	-100.0%
5-135-424.00	SERVICE CONTRACTS	13,166	12,694	12,694	13,200	7,036	-44.6%
5-135-450.00	OTHER SERVICES	1,475	468	468	490	-	-100.0%
5-135-813.00	VEHICLES/LARGE EQUIPMENT	53,797	-	-	-	-	
5-135-901.00	LIAB/CASUALTY INSURANCE	4,872	5,603	5,603	5,688	6,541	16.7%
5-135-908.00	SEMINARS/MEMBERSHIP/TRAVE	984	4,619	4,619	3,500	5,019	8.7%
	TOTAL EXPENDITURES	**345,512**	**305,342**	**305,342**	**291,238**	**190,790**	**-37.5%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 135 PURCHASING
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	242,359	253,316	253,316	244,848	169,421	-33.1%
200'S	SUPPLIES	3,795	5,383	5,383	5,102	1,493	-72.3%
300'S	MAINTENANCE	9,958	-	-	2,382	-	
400'S	SERVICES	29,747	36,421	36,421	29,718	8,316	-77.2%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	53,797	-	-	-	-	
900'S	SUNDRIES	5,856	10,222	10,222	9,188	11,560	13.1%
	TOTAL EXPENDITURES	**345,512**	**305,342**	**305,342**	**291,238**	**190,790**	**-37.5%**

PROPOSED

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**
	• PATCHING - 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. • CRACK SEALING - 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. • THIN OVERLAY MAINTENANCE - 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
	• STRIPING - 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. • TREE TRIMMING - Keep trees and branches off City's roadways. • MOWING - Mow ROW, major thoroughfares, and airport. • SIGNAGE - Install and replace street signs. • SIDEWALKS - Install and repair sidewalks for pedestrian traffic use.
STREET REBUILD PROGRAM	• OVERLAY (RESURFACING) - A rebuild process used on poor or nearly poor condition streets with a still adequate, stable base. The top 2" layer of asphalt is removed and replaced with a new layer of asphalt. • RECONSTRUCTION - A rebuild process used on poor or nearly poor condition streets with unstable subbase. Everything is removed and replaced. Essentially a brand new road.
DRAINAGE PROGRAM (1)	
• STREET SWEEPING - Reduces contaminant runoff into storm sewers during rain events. • VEGETATION CONTROL - Mow major creek systems and keep areas free from debris. • CURB & GUTTER - Collect water/rain runoff and drain water away from roads to prevent flooding. • MOSQUITO CONTROL - Spray City areas with standing water which provides mosquito breeding grounds. • STORM WATER COLLECTION SYSTEM - Keep storm drains clear; repair/replace boxes and joints.	

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

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 141 STREETS
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-141-101.00	SALARIES & WAGES	431,854	493,925	493,925	434,256	481,059	-2.6%
5-141-102.00	OVERTIME PAY	2,526	2,000	2,000	2,000	2,000	0.0%
5-141-103.00	OASDI/MEDICARE	32,701	38,957	38,957	34,393	37,972	-2.5%
5-141-103.02	MATCHING RETIREMENT	77,924	88,609	88,609	78,226	83,588	-5.7%
5-141-105.00	LONGEVITY PAY	4,836	4,920	4,920	4,920	4,905	-0.3%
5-141-105.01	EDUCATION/MISCELLANEOUS	8,446	8,400	8,400	8,400	8,400	0.0%
5-141-106.00	MEDICAL INSURANCE	129,432	102,815	102,815	102,815	90,462	-12.0%
5-141-106.01	LIFE INSURANCE	797	1,583	1,583	1,583	1,542	-2.6%
5-141-106.02	LONG TERM DISABILITY	1,068	1,060	1,060	1,060	1,033	-2.5%
5-141-107.00	WORKERS' COMPENSATION	10,210	11,017	11,017	10,500	14,182	28.7%
5-141-118.00	ACCRUED COMP TIME	(1,474)	-	-	-	-	
5-141-120.00	PAYROLL CONTRA EXPENSE	(36,127)	(40,000)	(40,000)	(40,000)	(40,000)	0.0%
5-141-202.00	FUEL	34,869	39,000	39,000	37,000	37,000	-5.1%
5-141-203.00	TOOLS/SMALL EQUIPMENT	2,917	3,030	3,030	3,000	3,040	0.3%
5-141-205.00	OFFICE SUPPLIES	79	100	100	100	100	0.0%
5-141-206.00	EMPLOYEE RELATIONS	969	950	950	950	950	0.0%
5-141-207.00	REPRODUCTION & PRINTING	83	100	100	152	100	0.0%
5-141-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,880	8,240	8,240	8,240	8,240	0.0%
5-141-210.00	BOTANICAL & AGRICULTURAL	5,579	7,100	7,100	7,100	6,600	-7.0%
5-141-211.00	CLEANING AND JANITORIAL	895	900	900	900	900	0.0%
5-141-212.00	COMPUTER EQUIPMENT & SUPPLIES	179	-	-	-	-	
5-141-221.00	SAFETY/FIRST AID SUPPLIES	61	1,600	1,600	400	400	-75.0%
5-141-250.00	OTHER SUPPLIES	2,587	2,500	2,500	2,500	2,500	0.0%
5-141-303.00	VEHICLES/LARGE EQUIPMENT	37,887	40,000	40,000	40,000	40,000	0.0%
5-141-303.10	EQUIPMENT CONTRA EXPENSE	(33,323)	(42,000)	(42,000)	(42,000)	(42,000)	0.0%
5-141-304.00	MACHINERY/EQUIPMENT	3,115	3,500	3,500	3,500	3,500	0.0%
5-141-310.00	LAND/GROUNDS	13,291	-	-	1,700	-	
5-141-312.00	BUILDINGS/APPLIANCES	967	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	151	-	-	-	-	
5-141-315.10	STREETS-CONCRETE WORK	67,249	70,000	70,000	70,000	70,000	0.0%
5-141-315.20	STREETS-MISC MATERIALS	61,829	65,000	65,000	62,000	65,000	0.0%
5-141-315.30	STREETS-PREVENTATIVE MAINT	311,957	315,000	315,000	315,000	315,000	0.0%
5-141-317.00	TRAFFIC SIGNS & ST MARKERS	30,971	28,000	28,000	26,000	30,000	7.1%
5-141-350.00	OTHER MAINTENANCE	-	-	-	22	-	
5-141-401.00	ELECTRICAL	4,481	6,050	6,050	6,050	6,050	0.0%
5-141-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	53,000	
5-141-403.00	TELEPHONE	2,050	1,860	1,860	1,830	1,860	0.0%
5-141-405.00	WATER	1,092	1,499	1,499	1,500	1,649	10.0%
5-141-405.50	DRAINAGE CHARGE	1,573	1,573	1,573	1,574	1,573	0.0%
5-141-406.00	SEWER	473	461	461	461	461	0.0%
5-141-406.60	DISPOSAL FEES	7,472	3,000	3,000	3,000	3,000	0.0%
5-141-408.10	RENTALS/LEASES-FLEET	7,749	-	-	-	-	
5-141-408.20	RENTAL/LEASES-VERF	58,312	52,217	52,217	52,217	52,217	0.0%
5-141-409.00	ADVERTISEMENTS/LEGAL NOTICES	766	250	250	-	250	0.0%
5-141-415.00	JANITORIAL SERVICES	3,034	2,784	2,784	2,784	2,784	0.0%
5-141-422.00	CONTRACT LABOR	16,848	-	-	31,330	-	
5-141-424.00	SERVICE CONTRACTS	395	396	396	396	396	0.0%
5-141-450.00	OTHER SERVICES	9,802	4,980	4,980	12,000	12,380	148.6%
5-141-710.00	MACHINERY/EQUIPMENT	12,775	51,999	19,599	18,275	-	-100.0%
5-141-713.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	14,999	

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 141 STREETS
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-141-801.00	LAND	9,958	-	-	-	-	
5-141-810.00	MACHINERY/EQUIPMENT	84,800	-	32,400	32,400	-	
5-141-901.00	LIAB/CASUALTY INSURANCE	20,743	23,854	23,854	22,501	25,876	8.5%
5-141-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,950	3,000	3,000	2,000	2,000	-33.3%
5-141-908.10	MILEAGE	-	150	150	100	150	0.0%
	TOTAL EXPENDITURES	**1,457,821**	**1,412,379**	**1,412,379**	**1,365,135**	**1,407,118**	**-0.4%**

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	662,193	713,286	713,286	638,153	685,143	-3.9%
200'S	SUPPLIES	57,098	63,520	63,520	60,342	59,830	-5.8%
300'S	MAINTENANCE	494,257	481,500	481,500	478,222	483,500	0.4%
400'S	SERVICES	114,047	75,070	75,070	113,142	135,620	80.7%
700'S	NON-CAPITAL (SUPPLIES)	12,775	51,999	19,599	18,275	14,999	-71.2%
800'S	CAPITAL OUTLAY	94,758	-	32,400	32,400	-	
900'S	SUNDRIES	22,693	27,004	27,004	24,601	28,026	3.8%
	TOTAL EXPENDITURES	**1,457,821**	**1,412,379**	**1,412,379**	**1,365,135**	**1,407,118**	**-0.4%**

PROPOSED

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	
	MAINTENANCE
SPORTS FIELDS & TRAILS	• 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
RECREATION PROGRAM	<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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 144 PARKS
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-144-101.00	SALARIES & WAGES	507,913	544,031	544,031	520,514	555,858	2.2%
5-144-102.00	OVERTIME PAY	22,826	17,000	17,000	22,000	17,000	0.0%
5-144-103.00	OASDI/MEDICARE	40,304	44,222	44,222	42,806	45,258	2.3%
5-144-103.02	MATCHING RETIREMENT	92,886	93,837	93,837	94,847	93,228	-0.6%
5-144-105.00	LONGEVITY PAY	11,049	11,040	11,040	11,040	12,755	15.5%
5-144-105.01	EDUCATION/MISCELLANEOUS	6,033	6,000	6,000	6,000	6,000	0.0%
5-144-106.00	MEDICAL INSURANCE	116,136	101,266	101,266	101,266	97,483	-3.7%
5-144-106.01	LIFE INSURANCE	846	1,630	1,630	1,630	1,674	2.7%
5-144-106.02	LONG TERM DISABILITY	1,133	1,092	1,092	1,092	1,122	2.7%
5-144-107.00	WORKERS' COMPENSATION	5,889	5,757	5,757	5,757	8,647	50.2%
5-144-118.00	ACCRUED COMP TIME	(190)	-	-	-	-	
5-144-202.00	FUEL	18,519	18,000	18,000	18,000	18,000	0.0%
5-144-203.00	TOOLS/SMALL EQUIPMENT	4,673	4,500	4,500	4,400	4,500	0.0%
5-144-204.00	POSTAGE	1	-	-	-	-	
5-144-205.00	OFFICE SUPPLIES	14	250	250	200	150	-40.0%
5-144-206.00	EMPLOYEE RELATIONS	1,148	2,750	2,750	2,000	2,000	-27.3%
5-144-207.00	REPRODUCTION & PRINTING	3,900	7,100	7,100	5,500	6,000	-15.5%
5-144-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,595	8,000	8,000	8,500	8,500	6.3%
5-144-210.00	BOTANICAL & AGRICULTURAL	46,642	50,000	50,000	49,000	48,000	-4.0%
5-144-210.10	BOTANICAL-BEAUTIFICATION	6,341	6,000	6,000	6,000	6,000	0.0%
5-144-211.00	CLEANING AND JANITORIAL	25,897	17,000	17,000	23,000	25,000	47.1%
5-144-212.00	COMPUTER EQUIPMENT & SUPPLIES	15	200	200	100	200	0.0%
5-144-214.00	RECREATION PROGRAMS	4,312	7,500	7,500	6,000	6,000	-20.0%
5-144-221.00	SAFETY/FIRST AID SUPPLIES	2	400	400	200	400	0.0%
5-144-223.00	SMALL APPLIANCES	222	800	800	700	800	0.0%
5-144-250.00	OTHER SUPPLIES	10,608	9,540	9,540	9,000	9,000	-5.7%
5-144-250.20	OTHER SUPPLIES-FIELD SUPPLIES	13,101	13,000	13,000	15,000	16,760	28.9%
5-144-303.00	VEHICLES/LARGE EQUIPMENT	32,627	22,000	22,000	26,000	22,000	0.0%
5-144-304.00	MACHINERY/EQUIPMENT	13,417	7,500	7,500	2,800	3,500	-53.3%
5-144-306.00	OUTDOOR/STREET LIGHTING	21,644	25,000	25,000	22,000	25,000	0.0%
5-144-310.00	LAND/GROUNDS	34,280	50,000	50,000	50,000	50,000	0.0%
5-144-312.00	BUILDINGS/APPLIANCES	38,187	45,000	45,000	40,000	57,000	26.7%
5-144-350.00	OTHER MAINTENANCE	11,364	15,000	15,000	14,000	36,000	140.0%
5-144-401.00	ELECTRICAL	99,460	100,000	100,000	100,000	100,000	0.0%
5-144-402.80	SPECIAL SERVICES-TREE TRIMMIMG	24,750	12,000	12,000	12,000	12,000	0.0%
5-144-403.00	TELEPHONE	990	1,200	1,200	1,080	1,200	0.0%
5-144-404.00	GAS	4,402	5,000	5,000	5,000	5,000	0.0%
5-144-405.00	WATER	28,381	84,718	84,718	84,718	88,954	5.0%
5-144-405.50	DRAINAGE CHARGE	10,830	10,830	10,830	10,830	10,830	0.0%
5-144-406.00	SEWER	6,901	8,053	8,053	8,053	8,053	0.0%
5-144-406.50	GARBAGE	-	-	-	-	-	
5-144-406.60	DISPOSAL FEES	4,460	3,500	3,500	3,500	-	-100.0%
5-144-408.00	RENTAL & LEASES	-	3,000	3,000	1,000	1,000	-66.7%
5-144-408.10	RENTALS/LEASES-FLEET	3,986	-	-	-	-	
5-144-409.00	ADVERTISEMENTS/LEGAL NOTICES	4,299	5,000	5,000	4,500	5,000	0.0%
5-144-415.00	JANITORIAL SERVICES	61,328	64,588	64,588	64,600	64,588	0.0%
5-144-422.00	CONTRACT LABOR	26,400	26,400	26,400	26,400	26,400	0.0%
5-144-424.00	SERVICE CONTRACTS	12,844	15,600	15,600	15,000	15,600	0.0%
5-144-442.00	CONTRACT MOWING/LANDSCAPING	55,420	68,300	68,300	60,000	60,000	-12.2%
5-144-450.00	OTHER SERVICES	6,040	3,200	3,200	4,000	4,000	25.0%

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 144 PARKS
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-144-810.00	MACHINERY/EQUIPMENT	41,870	-	-	-	-	
5-144-813.00	VEHICLES/LARGE EQUIPMENT	73,742	-	-	-	-	
5-144-901.00	LIAB/CASUALTY INSURANCE	25,744	29,606	29,606	28,655	32,953	11.3%
5-144-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,427	3,000	3,000	1,500	2,500	-16.7%
5-144-908.10	MILEAGE	-	100	100	-	-	-100.0%
5-144-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	810	1,200	1,200	1,200	1,200	0.0%
5-144-948.60	MOVIES IN THE PARK	5,808	8,000	8,000	6,200	6,600	-17.5%
5-144-950.00	OTHER SUNDRY	1,140	1,200	1,200	1,200	1,200	0.0%
	TOTAL EXPENDITURES	**1,602,363**	**1,589,910**	**1,589,910**	**1,548,788**	**1,630,913**	**2.6%**

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	804,826	825,875	825,875	806,952	839,025	1.6%
200'S	SUPPLIES	143,989	145,040	145,040	147,600	151,310	4.3%
300'S	MAINTENANCE	151,519	164,500	164,500	154,800	193,500	17.6%
400'S	SERVICES	350,488	411,389	411,389	400,681	402,625	-2.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	115,612	-	-	-	-	
900'S	SUNDRIES	35,928	43,106	43,106	38,755	44,453	3.1%
	TOTAL EXPENDITURES	**1,602,363**	**1,589,910**	**1,589,910**	**1,548,788**	**1,630,913**	**2.6%**

PROPOSED

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	
The Library welcomed over 60,500 visitors in FY24 and offered over 381 programs	
COLLECTION	
Total circulation for both physical and digital items was 139,185 in FY24	
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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 146 LIBRARY
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-146-101.00	SALARIES & WAGES	211,597	271,788	271,788	259,504	275,473	1.4%
5-146-102.00	OVERTIME PAY	1,237	-	-	57	-	
5-146-103.00	OASDI/MEDICARE	16,086	21,007	21,007	20,079	21,344	1.6%
5-146-103.02	MATCHING RETIREMENT	27,154	35,491	35,491	36,459	34,553	-2.6%
5-146-105.00	LONGEVITY PAY	2,830	2,820	2,820	2,820	3,540	25.5%
5-146-105.01	EDUCATION/MISCELLANEOUS	310	-	-	94	-	
5-146-106.00	MEDICAL INSURANCE	34,800	35,963	35,963	35,963	24,377	-32.2%
5-146-106.01	LIFE INSURANCE	351	636	636	636	640	0.6%
5-146-106.02	LONG TERM DISABILITY	471	426	426	426	429	0.7%
5-146-107.00	WORKERS' COMPENSATION	365	453	453	453	675	49.0%
5-146-118.00	ACCRUED COMP TIME	(2,499)	-	-	-	-	
5-146-203.00	TOOLS/SMALL EQUIPMENT	397	250	250	-	250	0.0%
5-146-204.00	POSTAGE & FREIGHT	738	980	980	960	1,280	30.6%
5-146-205.00	OFFICE SUPPLIES	5,890	7,970	7,970	8,209	8,508	6.8%
5-146-206.00	EMPLOYEE RELATIONS	502	900	900	900	900	0.0%
5-146-207.00	REPRODUCTION & PRINTING	3,283	6,780	6,780	6,900	6,780	0.0%
5-146-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	-	-	-	-	
5-146-211.00	CLEANING AND JANITORIAL	2,119	2,000	2,000	2,000	2,000	0.0%
5-146-214.00	LIBRARY READING PROGRAMS	10,863	13,000	13,000	12,000	14,005	7.7%
5-146-221.00	SAFETY/FIRST AID SUPPLIES	-	390	390	100	390	0.0%
5-146-224.00	CIRCULATION ITEMS	52,813	55,000	55,000	51,000	55,000	0.0%
5-146-250.00	OTHER SUPPLIES	41	200	200	56	200	0.0%
5-146-312.00	BUILDINGS/APPLIANCES	14,082	8,400	8,400	16,000	9,500	13.1%
5-146-350.00	OTHER MAINTENANCE	-	100	100	675	100	0.0%
5-146-401.00	ELECTRICAL	23,238	23,213	23,213	23,213	23,213	0.0%
5-146-405.00	WATER	4,856	10,752	10,752	10,752	11,290	5.0%
5-146-406.00	SEWER	442	450	450	440	450	0.0%
5-146-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,727	3,620	3,620	2,750	3,620	0.0%
5-146-415.00	JANITORIAL SERVICES	18,742	21,000	21,000	24,050	23,800	13.3%
5-146-424.00	SERVICE CONTRACTS	38,355	42,097	42,097	42,500	42,992	2.1%
5-146-442.00	CONTRACT MOWING/LANDSCAPING	975	1,540	1,540	1,540	1,540	0.0%
5-146-446.00	SUBSCRIPTIONS & OTHER MEDIA	26,981	24,578	24,578	27,200	25,723	4.7%
5-146-450.00	OTHER SERVICES	1,781	2,010	2,010	1,600	1,860	-7.5%
5-146-901.00	LIAB/CASUALTY INSURANCE	13,745	15,807	15,807	15,451	17,769	12.4%
5-146-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,439	4,026	4,026	3,000	4,026	0.0%
5-146-908.10	MILEAGE	334	600	600	600	600	0.0%
	TOTAL EXPENDITURES	**518,046**	**614,247**	**614,247**	**608,387**	**616,827**	**0.4%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	292,703	368,584	368,584	356,491	361,031	-2.0%
200'S	SUPPLIES	76,646	87,470	87,470	82,125	89,313	2.1%
300'S	MAINTENANCE	14,082	8,500	8,500	16,675	9,600	12.9%
400'S	SERVICES	118,097	129,260	129,260	134,045	134,488	4.0%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	16,519	20,433	20,433	19,051	22,395	9.6%
	TOTAL EXPENDITURES	**518,046**	**614,247**	**614,247**	**608,387**	**616,827**	**0.4%**

PROPOSED

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.

<table>
<tr><th colspan="3">FACILITIES</th></tr>
<tr><td rowspan="3">COMPETITION</td><td colspan="2">POOLS</td></tr>
<tr><td colspan="2"><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</td></tr>
<tr><td>THERAPY</td><td colspan="2"><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</td></tr>
<tr><td>LEISURE</td><td colspan="2"><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</td></tr>
<tr><th colspan="3">PROGRAMS</th></tr>
<tr><td>SAFETY</td><td colspan="2">• <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></td></tr>
<tr><td>RECREATION PROGRAMS</td><td colspan="2">• <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</td></tr>
<tr><th colspan="3">PARK CENTRAL</th></tr>
<tr><td>BBAC & PARK FACILITIES</td><td colspan="2">• <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</td></tr>
</table>

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 149 AQUATIC CENTER
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-149-101.00	SALARIES & WAGES	550,702	608,254	608,254	600,383	601,516	-1.1%
5-149-102.00	OVERTIME PAY	3,063	3,500	3,500	3,500	3,500	0.0%
5-149-103.00	OASDI/MEDICARE	42,552	47,469	47,469	46,867	46,907	-1.2%
5-149-103.02	MATCHING RETIREMENT	36,568	40,196	40,196	39,686	39,576	-1.5%
5-149-105.00	LONGEVITY PAY	1,590	2,760	2,760	2,760	2,150	-22.1%
5-149-105.01	EDUCATION/MISCELLANEOUS	6,033	6,000	6,000	6,000	6,000	0.0%
5-149-106.00	MEDICAL INSURANCE	38,328	33,472	33,472	33,472	33,393	-0.2%
5-149-106.01	LIFE INSURANCE	306	710	710	710	722	1.7%
5-149-106.02	LONG TERM DISABILITY	410	476	476	476	484	1.7%
5-149-107.00	WORKERS' COMPENSATION	6,149	6,636	6,636	6,636	9,615	44.9%
5-149-118.00	ACCRUED COMP TIME	567	-	-	-	-	
5-149-201.00	CHEMICALS	32,727	40,000	40,000	40,000	40,000	0.0%
5-149-202.00	FUEL	30	-	-	-	-	
5-149-203.00	TOOLS/SMALL EQUIPMENT	2,065	1,500	1,500	1,500	1,300	-13.3%
5-149-203.10	CONCESSION EQUIPMENT	-	500	500	500	500	0.0%
5-149-204.00	POSTAGE & FREIGHT	-	100	100	50	50	-50.0%
5-149-205.00	OFFICE SUPPLIES	1,569	1,250	1,250	1,307	1,500	20.0%
5-149-206.00	EMPLOYEE RELATIONS	977	1,250	1,250	1,250	1,050	-16.0%
5-149-207.00	REPRODUCTION & PRINTING	1,399	2,000	2,000	2,000	2,000	0.0%
5-149-208.00	CLOTHING/PERS PROTECTIVE EQUIP	9,654	8,000	8,000	9,084	9,000	12.5%
5-149-209.00	EDUCATIONAL	559	1,350	1,350	1,350	5,350	296.3%
5-149-210.00	BOTANICAL & AGRICULTURAL	16	100	100	100	100	0.0%
5-149-211.00	CLEANING AND JANITORIAL	5,503	3,500	3,500	5,000	5,000	42.9%
5-149-212.00	COMPUTER EQUIPMENT & SUPPLIES	191	-	-	-	-	
5-149-214.00	AQUATIC PROGRAMS	6,510	10,500	10,500	10,500	14,000	33.3%
5-149-214.10	AQUATIC PROGRAMS-KIDFISH	4,316	3,000	3,000	3,000	3,000	0.0%
5-149-216.00	RESALE ITEMS-CONCESSIONS	26,578	20,000	20,000	20,000	25,000	25.0%
5-149-221.00	SAFETY/FIRST AID SUPPLIES	4,541	5,800	5,800	5,800	5,800	0.0%
5-149-250.00	OTHER SUPPLIES	3,759	2,500	2,500	2,500	2,500	0.0%
5-149-303.00	VEHICLES/LARGE EQUIPMENT	-	100	100	100	100	0.0%
5-149-304.00	MACHINERY/EQUIPMENT	-	100	100	100	100	0.0%
5-149-310.00	LAND/GROUNDS	94	11,000	11,000	11,000	2,500	-77.3%
5-149-311.10	POOL MAINTENANCE	29,254	25,000	25,000	25,000	25,000	0.0%
5-149-312.00	BUILDINGS/APPLIANCES	52,698	37,000	37,000	37,000	37,000	0.0%
5-149-350.00	OTHER MAINTENANCE	-	-	-	-	-	
5-149-401.00	ELECTRICAL	77,325	86,508	86,508	80,000	86,508	0.0%
5-149-402.00	AUDITS/CONSULTANT FEES	750	-	-	-	-	
5-149-404.00	GAS	17,280	16,000	16,000	16,500	16,000	0.0%
5-149-405.00	WATER	12,990	18,463	18,463	18,463	19,386	5.0%
5-149-405.50	DRAINAGE CHARGE	1,154	1,200	1,200	1,200	1,200	0.0%
5-149-406.00	SEWER	6,472	5,900	5,900	5,900	5,900	0.0%
5-149-406.60	DISPOSAL FEES	6	100	100	-	100	0.0%
5-149-408.10	RENTALS/LEASES-FLEET	150	-	-	-	-	
5-149-409.00	ADVERTISEMENTS/LEGAL NOTICES	15,981	10,000	10,000	10,000	8,000	-20.0%
5-149-410.00	PHYSICALS	2,045	2,500	2,500	2,500	2,500	0.0%
5-149-415.00	JANITORIAL SERVICES	10,115	10,067	10,067	10,067	14,227	41.3%
5-149-424.00	SERVICE CONTRACTS	4,359	5,288	5,288	5,288	5,288	0.0%
5-149-442.00	CONTRACT MOWING/LANDSCAPING	3,748	6,211	6,211	6,211	6,211	0.0%
5-149-450.00	OTHER SERVICES	1,161	2,020	2,020	3,582	2,020	0.0%
5-149-712.00	OFFICE FURNITURE/EQUIPMENT	-	500	500	113	-	-100.0%
5-149-715.00	OTHER CAPITAL	8,964	1,600	1,600	-	-	-100.0%

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 149 AQUATIC CENTER
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-149-901.00	LIAB/CASUALTY INSURANCE	16,417	18,880	18,880	18,449	21,216	12.4%
5-149-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,555	12,575	12,575	10,000	10,475	-16.7%
5-149-908.10	MILEAGE	251	500	500	250	250	-50.0%
	TOTAL EXPENDITURES	**1,055,431**	**1,122,335**	**1,122,335**	**1,106,154**	**1,123,994**	**0.1%**

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	686,268	749,473	749,473	740,490	743,863	-0.7%
200'S	SUPPLIES	100,394	101,350	101,350	103,941	116,150	14.6%
300'S	MAINTENANCE	82,045	73,200	73,200	73,200	64,700	-11.6%
400'S	SERVICES	153,536	164,257	164,257	159,711	167,340	1.9%
700'S	NON-CAPITAL (SUPPLIES)	8,964	2,100	2,100	113	-	-100.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	24,223	31,955	31,955	28,699	31,941	0.0%
	TOTAL EXPENDITURES	**1,055,431**	**1,122,335**	**1,122,335**	**1,106,154**	**1,123,994**	**0.1%**

PROPOSED

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.

<table>
<tr><th colspan="2">ADMINISTRATION</th></tr>
<tr><td colspan="2">• Training coordination
• Annual standards compliance
• Property and evidence management
• Equipment acquisition
• Personnel recruitment
• Program organization
• Internal Affairs and complaint investigations
• Grant writing and management</td></tr>
<tr><td>COMMUNITY INVOLVEMENT</td><td>• Citizens Police Academy (CPA) 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.
• Citizens On Patrol (COP) 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.
• Civilian Response to Active Shooter Events (CRASE) 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 (ALERRT). 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 ALERRT to teach the CRASE course.</td></tr>
<tr><th colspan="2">OPERATIONS</th></tr>
<tr><td>INVESTIGATION DIVISION</td><td>• Criminal Investigations Division (CID): 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.
• Crime Reduction Unit (CRU): Responsible for investigating narcotics-related crimes and targeting habitual offenders.
• SWAT: Brenham PD has a SWAT team comprised of officers who undergo constant tactical training.</td></tr>
<tr><td>PATROL DIVISION</td><td>• Patrolling: The Patrol Unit is primarily responsible for responding to calls for service, investigating criminal actions and deterring and dismantling criminal activity within the city.
• Traffic Enforcement: 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.
• School Resource Officers (SROs): These officers work to protect students and staff, maintain a safe school environment, and safeguard school property. SROs also build relationships with students that have a lasting value. The SRO fulfills an important duty by ensuring that safety needs are met for our schools, as well as creating a positive school experience for our students and staff members.</td></tr>
</table>

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 151 POLICE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-151-101.00	SALARIES & WAGES	2,841,757	3,166,853	3,166,853	2,839,753	3,229,667	2.0%
5-151-102.00	OVERTIME PAY	301,950	213,900	213,900	330,000	214,000	0.0%
5-151-103.00	OASDI/MEDICARE	233,413	259,474	259,474	244,862	264,102	1.8%
5-151-103.02	MATCHING RETIREMENT	562,121	590,176	590,176	556,941	581,370	-1.5%
5-151-105.00	LONGEVITY PAY	22,707	5,460	5,460	5,460	4,750	-13.0%
5-151-105.01	EDUCATION/MISCELLANEOUS	4,381	5,600	5,600	5,600	3,900	-30.4%
5-151-105.03	STANDBY	14,098	-	-	20,000	-	
5-151-106.00	MEDICAL INSURANCE	498,816	465,676	465,676	465,676	370,734	-20.4%
5-151-106.01	LIFE INSURANCE	4,638	9,915	9,915	9,915	10,104	1.9%
5-151-106.02	LONG TERM DISABILITY	6,214	6,642	6,642	6,642	6,768	1.9%
5-151-107.00	WORKERS' COMPENSATION	45,408	40,218	40,218	40,218	61,141	52.0%
5-151-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	500	-	
5-151-118.00	ACCRUED COMP TIME	8,723	-	-	-	-	
5-151-202.00	FUEL	133,596	138,000	138,000	115,000	138,000	0.0%
5-151-203.00	TOOLS/SMALL EQUIPMENT	878	500	500	500	4,200	740.0%
5-151-204.00	POSTAGE & FREIGHT	1,093	1,500	1,500	1,000	1,000	-33.3%
5-151-205.00	OFFICE SUPPLIES	2,309	6,000	6,000	5,500	6,500	8.3%
5-151-206.00	EMPLOYEE RELATIONS	2,505	5,000	5,000	5,000	5,500	10.0%
5-151-207.00	REPRODUCTION & PRINTING	4,029	5,900	5,900	5,500	5,900	0.0%
5-151-208.00	CLOTHING/PERS PROTECTIVE EQUIP	38,913	53,000	53,000	53,000	71,805	35.5%
5-151-209.00	EDUCATIONAL	1,341	500	500	-	1,500	200.0%
5-151-210.00	BOTANICAL & AGRICULTURAL	-	75	75	50	75	0.0%
5-151-211.00	CLEANING AND JANITORIAL	1,850	2,000	2,000	1,900	2,000	0.0%
5-151-212.00	COMPUTER EQUIPMENT & SUPPLIES	503	4,000	4,000	-	-	-100.0%
5-151-213.00	COMMUNICATIONS EQUIPMENT	2,064	1,500	1,500	1,500	1,500	0.0%
5-151-218.00	PHOTOGRAPHY	33	50	50	50	50	0.0%
5-151-221.00	SAFETY/FIRST AID SUPPLIES	1,276	2,000	2,000	2,000	2,300	15.0%
5-151-223.00	SMALL APPLIANCES	95	200	200	150	200	0.0%
5-151-229.00	POLICE EVIDENCE SUPPLIES	5,631	5,000	5,000	5,000	5,700	14.0%
5-151-230.00	AMMO/GUN/TASER/MISC	47,397	50,000	50,000	50,000	50,000	0.0%
5-151-250.00	OTHER SUPPLIES	5,095	4,432	4,432	4,400	5,140	16.0%
5-151-303.00	VEHICLES/LARGE EQUIPMENT	65,277	75,000	75,000	75,000	75,000	0.0%
5-151-304.00	MACHINERY/EQUIPMENT	675	1,000	1,000	1,000	1,000	0.0%
5-151-304.20	POLICE SPECIALIZED EQUIP	760	1,000	1,000	1,000	2,000	100.0%
5-151-309.00	COMMUNICATION/PHOTO EQUIP	1,366	2,000	2,000	1,500	2,000	0.0%
5-151-310.00	LANDS/GROUNDS	-	1,000	1,000	500	-	-100.0%
5-151-312.00	BUILDINGS/APPLIANCES	5,402	27,750	27,750	27,750	47,700	71.9%
5-151-350.00	OTHER MAINTENANCE	-	500	500	500	400	-20.0%
5-151-401.00	ELECTRICAL	51,287	51,000	51,000	51,000	51,000	0.0%
5-151-403.00	TELEPHONE	42,886	46,800	46,800	46,800	46,800	0.0%
5-151-405.00	WATER	5,847	11,359	11,359	9,750	10,725	-5.6%
5-151-405.50	DRAINAGE CHARGE	787	787	787	787	787	0.0%
5-151-406.00	SEWER	598	550	550	550	550	0.0%
5-151-406.60	DISPOSAL FEES	115	25	25	25	25	0.0%
5-151-409.00	ADVERTISEMENTS/LEGAL NOTICES	862	650	650	900	1,500	130.8%
5-151-411.00	CITY ATTORNEY'S FEES	-	3,000	3,000	-	-	-100.0%
5-151-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	200	-	
5-151-415.00	JANITORIAL SERVICES	37,140	38,880	38,880	38,880	38,880	0.0%
5-151-422.00	CONTRACT LABOR	-	-	-	67,200	-	
5-151-424.00	SERVICE CONTRACTS	100,393	109,814	189,304	183,338	162,289	47.8%
5-151-442.00	CONTRACT MOWING/LANDSCAPING	3,842	3,200	3,200	3,200	3,200	0.0%

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 151 POLICE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-151-450.00	OTHER SERVICES	8,822	9,500	9,500	9,500	10,500	10.5%
5-151-702.00	BUILDINGS/BUILDING IMPROVEMENT	4,521	-	-	3,899	-	
5-151-712.00	OFFICE FURNITURE/EQUIPMENT	7,852	700	700	700	-	-100.0%
5-151-714.00	RADIOS/RADAR/CAMERAS	(60)	118,699	118,699	116,507	114,026	-3.9%
5-151-715.00	OTHER	26,738	26,738	26,738	26,738	26,738	0.0%
5-151-802.00	BUILDINGS	33,034	-	-	-	-	
5-151-813.00	VEHICLES	272,006	508,148	508,148	508,148	527,536	3.8%
5-151-901.00	LIAB/CASUALTY INSURANCE	100,658	115,757	115,757	109,989	126,487	9.3%
5-151-908.00	SEMINARS/MEMBERSHIP/TRAVE	35,755	48,000	48,000	48,000	65,000	35.4%
5-151-908.20	CONTINUING EDUCATION	15,070	15,000	15,000	11,285	20,000	33.3%
5-151-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,939	1,000	1,000	1,500	1,500	50.0%
5-151-950.00	OTHER SUNDRY	290	1,000	1,000	1,000	1,000	0.0%
5-151-950.11	CITIZEN POLICE ACADEMY-EXP	370	5,000	5,000	5,000	6,000	20.0%
5-151-950.31	COMMUNITY RESOURCE EXP	1,731	1,750	1,750	1,750	1,750	0.0%
5-151-950.40	NARCOTICS ENFORCEMENT	-	4,000	4,000	2,000	4,000	0.0%
5-151-950.50	SHOOTING RANGE EXPENSE	2,282	3,000	3,000	3,000	3,000	0.0%
	TOTAL EXPENDITURES	**5,621,081**	**6,276,178**	**6,355,668**	**6,135,013**	**6,399,299**	**2.0%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	4,544,228	4,763,914	4,763,914	4,525,567	4,746,536	-0.4%
200'S	SUPPLIES	248,607	279,657	279,657	250,550	301,370	7.8%
300'S	MAINTENANCE	73,480	108,250	108,250	107,250	128,100	18.3%
400'S	SERVICES	252,579	275,565	355,055	412,130	326,256	18.4%
700'S	NON-CAPITAL (SUPPLIES)	39,051	146,137	146,137	147,844	140,764	-3.7%
800'S	CAPITAL OUTLAY	305,040	508,148	508,148	508,148	527,536	3.8%
900'S	SUNDRIES	158,095	194,507	194,507	183,524	228,737	17.6%
	TOTAL EXPENDITURES	**5,621,081**	**6,276,178**	**6,355,668**	**6,135,013**	**6,399,299**	**2.0%**

PROPOSED

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.

<table>
<tr><th colspan="2">ADMINISTRATION</th></tr>
<tr><td colspan="2">• Personnel recruitment
• Fire code enforcement
• Training coordination
• Retention point system
• Fire investigation
• Grant writing and management</td></tr>
<tr><th colspan="2">OPERATIONS</th></tr>
<tr><td>RESPONSE</td><td>• 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</td></tr>
<tr><td>EMERGENCY MANAGEMENT</td><td>• 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</td></tr>
<tr><td>TRAINING</td><td>• Recruit training
• Rescue training
• Hazmat training
• Officer training
• Continuing education
• Preplanning</td></tr>
<tr><td>MAINTENANCE</td><td>• Facility maintenance
• Vehicle maintenance
–Emergency Vehicle Technician on staff
–Daily, monthly, annual inspections
–Preventative maintenance
• Equipment maintenance
–Small engines
–Extrication and other equipment</td></tr>
<tr><th colspan="2">FIRE PREVENTION</th></tr>
<tr><td colspan="2">• 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.</td></tr>
</table>

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 152 FIRE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-152-101.00	SALARIES & WAGES	1,291,330	1,816,191	1,816,191	1,775,857	2,034,496	12.0%
5-152-102.00	OVERTIME PAY	158,700	202,992	202,992	205,000	203,000	0.0%
5-152-103.00	OASDI/MEDICARE	110,397	154,757	154,757	151,869	171,552	10.9%
5-152-103.02	MATCHING RETIREMENT	262,785	351,995	351,995	345,428	377,639	7.3%
5-152-105.00	LONGEVITY PAY	900	780	780	860	1,415	81.4%
5-152-105.01	EDUCATION/MISCELLANEOUS	2,390	3,000	3,000	3,500	3,600	20.0%
5-152-106.00	MEDICAL INSURANCE	235,608	266,045	266,045	266,045	247,084	-7.1%
5-152-106.01	LIFE INSURANCE	2,272	5,808	5,808	5,808	6,363	9.6%
5-152-106.02	LONG TERM DISABILITY	3,044	3,891	3,891	3,891	4,263	9.6%
5-152-107.00	WORKERS' COMPENSATION	26,431	28,604	28,604	28,604	41,456	44.9%
5-152-118.00	ACCRUED COMP TIME	1	-	-	-	-	
5-152-201.00	CHEMICALS	1,936	6,500	6,500	5,200	6,170	-5.1%
5-152-202.00	FUEL	23,617	25,000	25,000	28,000	28,000	12.0%
5-152-203.00	TOOLS/SMALL EQUIPMENT	4,915	6,000	6,000	5,880	11,279	88.0%
5-152-204.00	POSTAGE & FREIGHT	388	1,500	1,500	350	550	-63.3%
5-152-205.00	OFFICE SUPPLIES	3,766	3,000	3,000	1,000	3,000	0.0%
5-152-206.00	EMPLOYEE RELATIONS	2,171	2,500	2,500	1,300	1,500	-40.0%
5-152-207.00	REPRODUCTION & PRINTING	684	5,000	5,000	3,000	4,755	-4.9%
5-152-208.00	CLOTHING/PERS PROTECTIVE EQUIP	66,199	70,225	70,225	70,225	80,735	15.0%
5-152-209.00	EDUCATIONAL	3,327	5,800	5,800	5,800	5,800	0.0%
5-152-211.00	CLEANING AND JANITORIAL	2,977	3,500	3,500	3,500	7,000	100.0%
5-152-212.00	COMPUTER EQUIPMENT & SUPPLIES	464	-	-	-	-	
5-152-213.00	COMMUNICATIONS EQUIPMENT	-	2,000	2,000	2,000	1,875	-6.3%
5-152-217.00	FIRE DEPT-GROCERIES/MISC	1,011	1,600	1,600	685	600	-62.5%
5-152-218.00	PHOTOGRAPHY	-	150	150	150	150	0.0%
5-152-221.00	SAFETY/FIRST AID SUPPLIES	5,755	7,500	7,500	6,000	4,000	-46.7%
5-152-223.00	SMALL APPLIANCES	938	1,800	1,800	1,339	1,200	-33.3%
5-152-230.00	AMMUNITION/GUNS	455	500	500	473	500	0.0%
5-152-250.00	OTHER SUPPLIES	5,010	6,000	6,000	4,385	7,802	30.0%
5-152-303.00	VEHICLES/LARGE EQUIPMENT	98,554	85,000	85,000	89,368	85,000	0.0%
5-152-304.00	MACHINERY/EQUIPMENT	21,472	26,600	26,600	26,600	44,126	65.9%
5-152-304.10	PPE TESTING & REPAIR	4,682	12,000	12,000	12,000	12,000	0.0%
5-152-309.00	COMMUNICATION/PHOTO EQUIP	-	2,800	2,800	140	2,800	0.0%
5-152-310.00	LAND/GROUNDS	-	2,000	2,000	-	2,000	0.0%
5-152-312.00	BUILDINGS/APPLIANCES	36,099	18,500	18,500	18,500	18,500	0.0%
5-152-313.00	COMPUTER/OFFICE EQUIPMENT	-	1,000	1,000	-	-	-100.0%
5-152-350.00	OTHER MAINTENANCE	-	500	500	-	500	0.0%
5-152-401.00	ELECTRICAL	50,720	51,807	51,807	51,807	77,705	50.0%
5-152-403.00	TELEPHONE	9,821	9,900	9,900	9,900	14,850	50.0%
5-152-404.00	GAS	2,632	3,000	3,000	3,050	4,500	50.0%
5-152-405.00	WATER	1,980	3,926	3,926	2,758	6,300	60.5%
5-152-405.50	DRAINAGE CHARGE	2,825	2,825	2,825	2,825	4,230	49.7%
5-152-406.00	SEWER	1,714	2,650	2,650	2,650	3,960	49.4%
5-152-406.50	GARBAGE	3,244	3,000	3,000	3,244	3,000	0.0%
5-152-406.60	DISPOSAL FEES	33	100	100	-	100	0.0%
5-152-408.20	RENTALS/LEASES-VERF	72,193	61,474	61,474	61,474	61,474	0.0%
5-152-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	204	-	
5-152-410.00	PHYSICALS	22,311	29,500	29,500	22,800	30,600	3.7%
5-152-415.00	JANITORIAL SERVICES	4,124	4,537	4,537	-	-	-100.0%
5-152-422.00	CONTRACT LABOR	101,371	-	-	-	-	
5-152-424.00	SERVICE CONTRACTS	74,445	84,521	84,521	84,521	93,336	10.4%
5-152-424.05	BVWACS	61,577	55,606	55,606	55,606	53,881	-3.1%
5-152-442.00	CONTRACT MOWING/LANDSCAPING	2,105	2,500	2,500	2,500	7,634	205.4%

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 152 FIRE
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-152-450.00	OTHER SERVICES	8,099	5,500	5,500	5,500	5,800	5.5%
5-152-702.00	BUILDINGS/BUILDING IMPROVEMENT	32,011	-	-	-	-	
5-152-710.00	MACHINERY/EQUIPMENT	7,470	-	-	-	-	
5-152-712.00	OFFICE FURNITURE/EQUIPMENT	1,045	5,000	5,000	4,308	5,000	0.0%
5-152-714.00	RADIOS/RADAR/CAMERAS	10,745	9,000	9,000	9,000	9,000	0.0%
5-152-802.00	BUILDINGS	41,027	-	-	-	-	
5-152-810.00	MACHINERY/EQUIPMENT	48,641	-	-	-	-	
5-152-813.00	VEHICLES	52,600	-	-	12,130	-	
5-152-901.00	LIAB/CASUALTY INSURANCE	22,785	26,203	26,203	31,556	55,312	111.1%
5-152-908.00	SEMINARS/MEMBERSHIP/TRAVE	21,080	30,000	30,000	30,000	24,640	-17.9%
5-152-908.10	MILEAGE	102	500	500	-	500	0.0%
5-152-908.20	CONTINUING EDUCATION	7,700	3,000	3,000	2,531	3,000	0.0%
5-152-929.00	FIRE FIGHTERS' PENSION	29,560	42,240	42,240	42,240	42,240	0.0%
5-152-939.00	MOVING/HOUSING/INTERIM EXPENSE	18,503	-	-	-	-	
5-152-950.00	OTHER SUNDRY	36	-	-			
	TOTAL EXPENDITURES	**3,090,778**	**3,567,827**	**3,567,827**	**3,513,361**	**3,927,772**	**10.1%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	2,093,857	2,834,063	2,834,063	2,786,862	3,090,868	9.1%
200'S	SUPPLIES	123,615	148,575	148,575	139,287	164,916	11.0%
300'S	MAINTENANCE	160,807	148,400	148,400	146,608	164,926	11.1%
400'S	SERVICES	419,194	320,846	320,846	308,839	367,370	14.5%
700'S	NON-CAPITAL (SUPPLIES)	51,271	14,000	14,000	13,308	14,000	0.0%
800'S	CAPITAL OUTLAY	142,268	-	-	12,130	-	
900'S	SUNDRIES	99,767	101,943	101,943	106,327	125,692	23.3%
	TOTAL EXPENDITURES	**3,090,778**	**3,567,827**	**3,567,827**	**3,513,361**	**3,927,772**	**10.1%**

PROPOSED

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

- ADOPTION CENTER - 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.
- EVENTS - 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.
- EDUCATION - The Pet Adoption Center provides animal education to the public on various pet care topics through its social media accounts and planned events.
- TRANSFER PARTNERS & VOLUNTEERS - 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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 154 ANIMAL SHELTER
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-154-101.00	SALARIES & WAGES	267,808	296,352	296,352	318,775	352,122	18.8%
5-154-102.00	OVERTIME PAY	20,457	7,000	7,000	12,000	7,000	0.0%
5-154-103.00	OASDI/MEDICARE	21,728	23,802	23,802	25,318	28,136	18.2%
5-154-103.02	MATCHING RETIREMENT	49,062	51,986	51,986	56,474	51,499	-0.9%
5-154-105.00	LONGEVITY PAY	120	180	180	180	1,090	505.6%
5-154-105.03	STANDBY	7,636	7,600	7,600	7,600	7,600	0.0%
5-154-106.00	MEDICAL INSURANCE	74,292	73,062	73,062	73,062	34,175	-53.2%
5-154-106.01	LIFE INSURANCE	472	887	887	887	909	2.5%
5-154-106.02	LONG TERM DISABILITY	632	594	594	594	609	2.5%
5-154-107.00	WORKERS' COMPENSATION	5,511	5,676	5,676	5,676	9,915	74.7%
5-154-118.00	ACCRUED COMP TIME	325	-	-	-	-	
5-154-201.00	CHEMICALS	208	-	-	-	-	
5-154-202.00	FUEL	7,711	6,000	6,000	5,000	5,000	-16.7%
5-154-203.00	TOOLS/SMALL EQUIPMENT	757	1,200	1,200	600	900	-25.0%
5-154-204.00	POSTAGE & FREIGHT	3,517	3,000	3,000	3,000	2,700	-10.0%
5-154-205.00	OFFICE SUPPLIES	1,642	1,500	1,500	620	600	-60.0%
5-154-206.00	EMPLOYEE RELATIONS	1,202	700	700	700	1,200	71.4%
5-154-207.00	REPRODUCTION & PRINTING	1,062	1,200	1,200	800	900	-25.0%
5-154-208.00	CLOTHING/PERS PROTECTIVE EQUIP	8,157	2,200	2,200	4,000	3,000	36.4%
5-154-211.00	CLEANING AND JANITORIAL	4,584	7,000	7,000	2,000	1,980	-71.7%
5-154-212.00	COMPUTER EQUIPMENT & SUPPLIES	29	-	-	-	-	
5-154-213.00	COMMUNICATIONS EQUIPMENT	68	-	-	-	-	
5-154-215.00	ANIMAL CONTRL/SHELTER SUPPLIES	80,731	52,000	52,000	55,000	63,960	23.0%
5-154-221.00	SAFETY/FIRST AID SUPPLIES	-	300	300	-	300	0.0%
5-154-223.00	SMALL APPLIANCES	-	-	-	532	-	
5-154-250.00	OTHER SUPPLIES	403	500	500	300	500	0.0%
5-154-303.00	VEHICLES/LARGE EQUIPMENT	2,153	1,000	1,000	1,000	1,600	60.0%
5-154-304.00	MACHINERY/EQUIPMENT	-	-	-	1,500	-	
5-154-312.00	BUILDINGS/APPLIANCES	5,445	10,000	10,000	10,000	2,000	-80.0%
5-154-401.00	ELECTRICAL	19,806	21,900	21,900	21,900	21,900	0.0%
5-154-403.00	TELEPHONE	1,194	1,200	1,200	1,160	1,200	0.0%
5-154-404.00	GAS	3,676	4,000	4,000	4,560	4,000	0.0%
5-154-405.00	WATER	5,210	4,219	4,219	6,500	4,240	0.5%
5-154-405.50	DRAINAGE CHARGE	787	787	787	787	800	1.7%
5-154-406.00	SEWER	2,959	2,300	2,300	2,010	2,310	0.4%
5-154-406.60	DISPOSAL FEES	417	500	500	400	500	0.0%
5-154-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,447	3,000	3,000	2,500	2,750	-8.3%
5-154-415.00	JANITORIAL SERVICES	5,040	5,280	5,280	5,280	5,280	0.0%
5-154-416.00	VETERINARIAN SERVICES	171,723	140,000	140,000	54,000	15,000	-89.3%
5-154-417.50	ANIMAL ADOPTION COUPON EXPENSE	-	10,000	10,000	4,000	10,000	0.0%
5-154-424.00	SERVICE CONTRACTS	3,677	3,500	3,500	3,520	2,240	-36.0%
5-154-442.00	CONTRACT MOWING/LANDSCAPING	2,563	2,000	2,000	2,500	2,500	25.0%
5-154-450.00	OTHER SERVICES	1,312	3,000	3,000	3,500	4,500	50.0%
5-154-714.00	RADIOS/RADAR/CAMERAS	3,370	5,947	5,947	5,947	5,797	-2.5%
5-154-901.00	LIAB/CASUALTY INSURANCE	9,263	10,651	10,651	10,658	12,257	15.1%
5-154-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,050	3,200	3,200	3,200	2,000	-37.5%
5-154-908.10	MILEAGE	105	-	-	-	-	
5-154-910.00	BOARD/CMTTEE/VOLNTR RELATIONS	184	500	500	200	300	-40.0%
5-154-950.00	OTHER SUNDRY	199	100	100	100	850	750.0%
	TOTAL EXPENDITURES	**804,692**	**775,823**	**775,823**	**718,340**	**676,119**	**-12.9%**

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 154 ANIMAL SHELTER
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	448,044	467,139	467,139	500,566	493,055	5.5%
200'S	SUPPLIES	110,071	75,600	75,600	72,552	81,040	7.2%
300'S	MAINTENANCE	7,597	11,000	11,000	12,500	3,600	-67.3%
400'S	SERVICES	220,811	201,686	201,686	112,617	77,220	-61.7%
700'S	NON-CAPITAL (SUPPLIES)	3,370	5,947	5,947	5,947	5,797	-2.5%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	14,800	14,451	14,451	14,158	15,407	6.6%
	TOTAL EXPENDITURES	**804,692**	**775,823**	**775,823**	**718,340**	**676,119**	**-12.9%**

PROPOSED

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.

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 155 MUNICIPAL COURT
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-155-101.00	SALARIES & WAGES	243,057	263,846	263,846	256,028	272,166	3.2%
5-155-102.00	OVERTIME PAY	6	-	-	-	-	
5-155-103.00	OASDI/MEDICARE	18,666	20,432	20,432	19,834	21,118	3.4%
5-155-103.02	MATCHING RETIREMENT	31,426	33,719	33,719	33,387	33,806	0.3%
5-155-105.00	LONGEVITY PAY	1,491	1,440	1,440	1,440	2,085	44.8%
5-155-105.01	EDUCATION/MISCELLANEOUS	2,636	1,800	1,800	1,800	1,800	0.0%
5-155-106.00	MEDICAL INSURANCE	38,316	33,472	33,472	33,472	27,781	-17.0%
5-155-106.01	LIFE INSURANCE	381	605	605	605	626	3.5%
5-155-106.02	LONG TERM DISABILITY	510	405	405	405	420	3.7%
5-155-107.00	WORKERS' COMPENSATION	318	329	329	329	498	51.4%
5-155-118.00	ACCRUED COMP TIME	122	-	-	-	-	
5-155-204.00	POSTAGE & FREIGHT	5,540	5,000	5,000	4,500	5,000	0.0%
5-155-205.00	OFFICE SUPPLIES	1,608	2,000	2,000	1,200	2,000	0.0%
5-155-206.00	EMPLOYEE RELATIONS	-	500	500	500	500	0.0%
5-155-207.00	REPRODUCTION & PRINTING	3,680	4,000	4,000	4,000	4,000	0.0%
5-155-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	250	250	300	250	0.0%
5-155-209.00	EDUCATIONAL	275	250	250	200	250	0.0%
5-155-211.00	CLEANING AND JANITORIAL	427	200	200	350	200	0.0%
5-155-213.00	COMMUNICATIONS EQUIPMENT	-	650	650	325	-	-100.0%
5-155-221.00	SAFETY/FIRST AID SUPPLIES	-	-	-	200	200	
5-155-250.00	OTHER SUPPLIES	-	50	50	200	50	0.0%
5-155-303.00	VEHICLES/LARGE EQUIPMENT	-	150	150	200	300	100.0%
5-155-403.00	TELEPHONE	604	604	604	604	604	0.0%
5-155-419.00	LEGAL FEES	30,984	42,000	42,000	30,000	42,000	0.0%
5-155-424.00	SERVICE CONTRACTS	21,188	23,010	23,010	24,806	27,644	20.1%
5-155-450.00	OTHER SERVICES	1,655	100	100	250	100	0.0%
5-155-901.00	LIAB/CASUALTY INSURANCE	347	399	399	407	468	17.3%
5-155-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,872	3,800	3,800	5,500	3,800	0.0%
5-155-908.10	MILEAGE	1,279	2,100	2,100	2,600	2,100	0.0%
5-155-950.00	OTHER SUNDRY	(64)	150	150	300	150	0.0%
	TOTAL EXPENDITURES	**409,321**	**441,261**	**441,261**	**423,742**	**449,916**	**2.0%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	336,928	356,048	356,048	347,300	360,300	1.2%
200'S	SUPPLIES	11,529	12,900	12,900	11,775	12,450	-3.5%
300'S	MAINTENANCE	-	150	150	200	300	100.0%
400'S	SERVICES	54,430	65,714	65,714	55,660	70,348	7.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	6,434	6,449	6,449	8,807	6,518	1.1%
	TOTAL EXPENDITURES	**409,321**	**441,261**	**441,261**	**423,742**	**449,916**	**2.0%**

PROPOSED

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 *As of 2020, the City of Brenham outsources residential and commercial garbage pickup to Brazos Valley Recycling (BVR).*

FUND 107	
DRAINAGE	• Drainage improvement projects • Funded by drainage fees and grant revenue

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 167 GENERAL GOVERNMENT SERVICES
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-167-101.00	SALARIES & WAGES	277,538	418,102	418,102	352,628	464,806	11.2%
5-167-103.00	OASDI/MEDICARE	21,306	33,041	33,041	27,764	36,642	10.9%
5-167-103.02	MATCHING RETIREMENT	42,809	61,710	61,710	51,547	68,031	10.2%
5-167-105.00	LONGEVITY PAY	1,808	1,800	1,800	1,800	2,180	21.1%
5-167-105.01	EDUCATION/MISCELLANEOUS	6,033	12,000	12,000	8,500	12,000	0.0%
5-167-106.00	MEDICAL INSURANCE	23,196	37,306	37,306	37,306	37,808	1.3%
5-167-106.01	LIFE INSURANCE	357	1,107	1,107	1,107	1,260	13.8%
5-167-106.02	LONG TERM DISABILITY	478	741	741	741	844	13.9%
5-167-107.00	WORKERS' COMPENSATION	406	631	631	565	864	36.9%
5-167-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	450	-	
5-167-118.00	ACCRUED COMP TIME	156	-	-	-	-	
5-167-204.00	POSTAGE & FREIGHT	143	150	150	150	150	0.0%
5-167-205.00	OFFICE SUPPLIES	202	200	200	200	500	150.0%
5-167-206.00	EMPLOYEE RELATIONS	421	250	250	250	400	60.0%
5-167-207.00	REPRODUCTION & PRINTING	362	300	300	300	300	0.0%
5-167-208.00	CLOTHING/PERS PROTECTIVE EQUIP	163	450	450	350	450	0.0%
5-167-211.00	CLEANING/JANITORIAL	-	-	-	50	-	
5-167-212.00	COMPUTER EQUIPMENT & SUPPLIES	250	-	-	-	-	
5-167-213.00	COMMUNICATIONS EQUIPMENT	-	100	100	100	100	0.0%
5-167-250.00	OTHER SUPPLIES	-	-	-	92	100	
5-167-402.00	AUDITS/CONSULTANTS FEES	660	2,500	2,500	12,000	2,500	0.0%
5-167-406.60	DISPOSAL FEES	1,980	-	-	-	-	
5-167-409.00	ADVERTISEMENTS/LEGAL NOTICES	2,630	550	550	550	550	0.0%
5-167-424.00	SERVICE CONTRACTS	13,985	14,140	14,140	11,374	12,640	-10.6%
5-167-450.00	OTHER SERVICES	123	-	-	2,130	-	
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVE	71	5,000	5,000	1,500	9,772	95.4%
5-167-908.10	MILEAGE	166	150	150	100	650	333.3%
	TOTAL EXPENDITURES	**395,244**	**590,228**	**590,228**	**511,554**	**652,547**	**10.6%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	374,087	566,438	566,438	482,408	624,435	10.2%
200'S	SUPPLIES	1,541	1,450	1,450	1,492	2,000	37.9%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	19,378	17,190	17,190	26,054	15,690	-8.7%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	237	5,150	5,150	1,600	10,422	102.4%
	TOTAL EXPENDITURES	**395,244**	**590,228**	**590,228**	**511,554**	**652,547**	**10.6%**

PROPOSED

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		
• SUPPORT DESK - Provide technology assistance to employees during business hours. Respond to hardware and software failures. Assist with several general use software applications. • AFTER HOURS - Administrators provide after-hours emergency assistance. • OUTAGES - 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.	

PROPOSED

CITY OF BRENHAM
GENERAL FUND 101 - DEPT 172 IT
FY2025-2026 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-172-101.00	SALARIES & WAGES	353,900	416,563	416,563	427,648	494,612	18.7%
5-172-102.00	OVERTIME PAY	2,996	3,000	3,000	1,000	3,000	0.0%
5-172-103.00	OASDI/MEDICARE	27,196	32,679	32,679	33,375	38,703	18.4%
5-172-103.02	MATCHING RETIREMENT	64,219	74,330	74,330	75,911	85,196	14.6%
5-172-105.00	LONGEVITY PAY	1,498	1,620	1,620	1,620	2,305	42.3%
5-172-105.01	EDUCATION/MISCELLANEOUS	6,033	6,000	6,000	6,000	6,000	0.0%
5-172-106.00	MEDICAL INSURANCE	74,292	64,705	64,705	64,705	57,998	-10.4%
5-172-106.01	LIFE INSURANCE	636	1,323	1,323	1,323	1,569	18.6%
5-172-106.02	LONG TERM DISABILITY	852	887	887	887	1,051	18.5%
5-172-107.00	WORKERS' COMPENSATION	1,193	1,400	1,400	1,437	2,434	73.9%
5-172-202.00	FUEL	730	500	500	500	500	0.0%
5-172-203.00	TOOLS/SMALL EQUIPMENT	64	100	100	100	100	0.0%
5-172-204.00	POSTAGE & FREIGHT	137	50	50	50	50	0.0%
5-172-205.00	OFFICE SUPPLIES	-	100	100	100	100	0.0%
5-172-206.00	EMPLOYEE RELATIONS	282	740	740	740	740	0.0%
5-172-207.00	REPRODUCTION & PRINTING	232	200	200	100	200	0.0%
5-172-208.00	CLOTHING/PERS PROTECTIVE EQUIP	600	1,500	1,500	1,500	1,500	0.0%
5-172-209.00	EDUCATIONAL		125	125	-	-	-100.0%
5-172-211.00	CLEANING & JANITORIAL	-	65	65	65	65	0.0%
5-172-212.00	COMPUTER EQUIPMENT & SUPPLIES	30,992	43,500	43,500	15,000	8,000	-81.6%
5-172-250.00	OTHER SUPPLIES	234	900	900	570	570	-36.7%
5-172-301.00	UTILITY LINES	3,914	2,500	2,500	2,500	2,500	0.0%
5-172-303.00	VEHICLES/LARGE EQUIPMENT	2,759	500	500	500	500	0.0%
5-172-312.00	BUILDINGS/APPLIANCES	1,115	-	-	-	-	
5-172-402.80	SPECIAL SERVICES	1,929	7,650	7,650	7,650	5,000	-34.6%
5-172-403.00	TELEPHONE	20,917	22,536	22,536	23,134	24,576	9.1%
5-172-424.00	SERVICE CONTRACTS	195,695	302,890	302,890	215,103	249,590	-17.6%
5-172-450.00	OTHER SERVICES	15	15	15	15	15	0.0%
5-172-712.00	OFFICE FURNITURE/EQUIPMENT	16,988	16,500	16,500	27,000	30,500	84.8%
5-172-714.00	RADIO/RADAR/CAMERAS	17,663	-	-	-	-	
5-172-901.00	LIAB/CASUALTY INSURANCE	810	932	44,949	44,950	51,694	5446.6%
5-172-908.00	SEMINARS/MEMBERSHIP/TRAVE	8,384	11,200	11,200	9,410	11,200	0.0%
5-172-908.10	MILEAGE	944	1,250	1,250	430	1,250	0.0%
	TOTAL EXPENDITURES	**837,221**	**1,016,260**	**1,060,277**	**963,323**	**1,081,518**	**6.4%**

	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL	532,815	602,507	602,507	613,906	692,868	15.0%
200'S	SUPPLIES	33,272	47,780	47,780	18,725	11,825	-75.3%
300'S	MAINTENANCE	7,787	3,000	3,000	3,000	3,000	0.0%
400'S	SERVICES	218,556	333,091	333,091	245,902	279,181	-16.2%
700'S	NON-CAPITAL (SUPPLIES)	34,651	16,500	16,500	27,000	30,500	84.8%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	10,139	13,382	57,399	54,790	64,144	379.3%
	TOTAL EXPENDITURES	**837,221**	**1,016,260**	**1,060,277**	**963,323**	**1,081,518**	**6.4%**

City of BRENHAM

GENERAL FUND
SUB-FUNDS

PROPOSED

There are six (6) General Fund sub-funds with combined budgets of $2,809,120.

Fund	Revenues	Transfers In/(Out)	Expenditures	Net Change
215 Airport	$ 657,948	$ 93,217	$ 751,165	$ 0
225 PD Equipment	0	0	0	0
226 Public Safety Training	2,500	0	5,000	(2,500)
232 Donations	126,750	125,000	75,650	176,100
236 Capital/Non-Routine	0	(144,619)	654,784	(799,403)
249 Tourism & Marketing	553,822	773,000	1,322,521	4,301
Total	**$ 1,341,020**	**$ 846,598**	**$ 2,809,120**	**$ (621,502)**

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 PD Equipment sub-fund is used to account for various grant revenues and related purchases of police department equipment such as vests, body armor, body worn cameras, and fleet cameras.

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. Expenditures in the FY26 budget include: $202,000 for HVAC replacement at the Animal Shelter, $152,000 for IT related capital, $123,639 for vehicles, $94,640 for breathing apparatus for the Fire Department, and $82,505 for other one time purchases. The budget also includes a transfer out of $144,619 for street infrastructure.

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.

PROPOSED

CITY OF BRENHAM
FUND 215 - AIRPORT
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From Prior Yr
BEGINNING FUND BALANCE		**24,818**	**(0)**	**(0)**	**(0)**	**(0)**	
			REVENUES				
4-521.10	GRANT REVENUE-AIRPORT	100,000	100,000	100,000	100,000	100,000	0.0%
4-529.00	AIRPORT REVENUES-LEASES	96,127	105,000	105,000	99,000	105,000	0.0%
4-529.10	AIRPORT MERCHANDISE SALES	-	-	-	75	250	
4-529.20	JET A FUEL SALES	220,990	322,000	322,000	300,000	309,120	-4.0%
4-529.21	AVGAS FUEL SALES	124,866	125,010	125,010	144,000	141,378	13.1%
4-529.40	FUEL FLOWAGE FEES	3,139	1,500	1,500	2,200	2,200	46.7%
	TOTAL REVENUES	545,121	653,510	653,510	645,275	657,948	0.7%
			EXPENDITURES				
5-148-101.00	SALARIES & WAGES	119,687	145,797	145,797	124,557	145,831	0.0%
5-148-102.00	OVERTIME PAY	4,502	-	-	-	-	
5-148-103.00	OASDI/MEDICARE	9,490	11,163	11,163	9,529	11,168	0.0%
5-148-103.02	MATCHING RETIREMENT	7,023	12,075	12,075	11,625	11,991	-0.7%
5-148-105.00	LONGEVITY PAY	-	120	120	35	155	29.2%
5-148-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	-	
5-148-106.00	MEDICAL INSURANCE	9,385	6,609	6,609	6,609	6,394	-3.3%
5-148-106.01	LIFE INSURANCE	206	217	217	217	222	2.3%
5-148-106.02	LONG TERM DISABILITY	275	145	145	145	149	2.8%
5-148-107.00	WORKERS COMPENSATION	1,337	1,602	1,602	1,368	2,351	46.8%
5-148-202.00	FUEL	2,090	2,500	2,500	2,500	2,520	0.8%
5-148-203.00	TOOLS/SMALL EQUIPMENT	592	1,000	1,000	1,000	1,000	0.0%
5-148-204.00	POSTAGE	-	50	50	10	50	0.0%
5-148-205.00	OFFICE SUPPLIES	59	240	240	225	240	0.0%
5-148-206.00	EMPLOYEE RELATIONS	166	-	-	-	-	
5-148-207.00	REPRODUCTION & PRINTING	899	1,740	1,740	1,250	1,305	-25.0%
5-148-208.00	CLOTHING/PERS PROTECTIVE EQUIP	726	710	710	700	710	0.0%
5-148-209.00	EDUCATIONAL	-	641	641	-	300	-53.2%
5-148-210.00	BOTANICAL & AGRICULTURAL	5,950	6,000	6,000	4,000	6,000	0.0%
5-148-211.00	CLEANING AND JANITORIAL	238	200	200	506	200	0.0%
5-148-212.00	COMPUTER EQUIPMENT & SUPPLIES	102	-	-	-	-	
5-148-216.40	RESALE FUEL-JET A	144,819	224,000	224,000	205,000	188,160	-16.0%
5-148-216.41	RESALE FUEL-AVGAS	102,718	104,760	104,760	117,663	114,132	8.9%
5-148-221.00	SAFETY/FIRST AID SUPPLIES	-	35	35	25	35	0.0%
5-148-250.00	OTHER SUPPLIES	8,236	4,800	4,800	4,800	1,000	-79.2%
5-148-303.00	VEHICLES/LARGE EQUIPMENT	4,619	2,500	2,500	900	1,500	-40.0%
5-148-304.00	MACHINERY/EQUIPMENT	283	1,050	1,050	1,050	750	-28.6%
5-148-310.00	LAND/GROUNDS	-	-	-	-	-	
5-148-312.00	BUILDINGS/APPLIANCES	729	1,200	1,200	1,200	1,200	0.0%
5-148-350.00	OTHER MAINTENANCE	1,695	5,000	5,000	5,000	5,000	0.0%
5-148-350.48	FUEL FARM MAINTENANCE	1,563	-	-	-	-	
5-148-401.00	ELECTRICAL	12,068	9,560	9,560	12,000	11,767	23.1%
5-148-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	
5-148-403.00	TELEPHONE	728	900	900	900	540	-40.0%
5-148-404.00	GAS	-	-	-	-	-	

PROPOSED

CITY OF BRENHAM
FUND 215 - AIRPORT
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From Prior Yr
5-148-405.00	WATER	6,339	6,000	6,000	6,000	6,300	5.0%
5-148-408.00	RENTALS	1,650	-	-	-	-	
5-148-408.10	RENTALS/LEASES-FLEET	(500)	16,950	16,950	16,950	20,400	20.4%
5-148-409.00	ADVERTISEMENTS/LEGAL NOTICES	204	-	-	500	240	
5-148-415.00	JANITORIAL SERVICES	2,355	3,010	3,010	3,010	3,010	0.0%
5-148-424.00	SERVICE CONTRACTS	25,720	42,918	42,918	40,000	42,918	0.0%
5-148-450.00	OTHER SERVICES	18,685	600	600	600	660	10.0%
5-148-712.00	OFFICE FURNITURE/EQUIPMENT	8,741	6,000	6,000	9,000	10,000	66.7%
5-148-715.00	OTHER CAPITAL	-	-	-	-	-	
5-148-802.00	BUILDINGS/APPLIANCES	75,980	-	-	-	-	
5-148-901.00	LIAB/CASUALTY INSURANCE	12,836	14,761	14,761	15,390	17,698	19.9%
5-148-906.00	INVENTORY ADJUSTMENTS	2,968	-	-	-	-	
5-148-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,477	5,230	5,230	3,200	3,930	-24.9%
5-148-908.10	MILEAGE	137	300	300	-	300	0.0%
5-148-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,037	750	750	700	750	0.0%
5-148-924.00	CONTINGENCY-RAMP GRANT EXP	59,058	111,000	111,000	111,111	111,000	0.0%
5-148-950.00	OTHER SUNDRY	9,635	16,310	16,310	12,500	13,139	-19.4%
	TOTAL EXPENDITURES	667,509	768,443	768,443	733,275	751,165	-2.2%

EXPENDITURES BY CATEGORY

100'S	PERSONNEL	151,905	177,728	177,728	154,085	178,261	0.3%
200'S	SUPPLIES	266,597	346,676	346,676	339,179	321,802	-7.2%
300'S	MAINTENANCE	8,890	9,750	9,750	8,150	8,450	-13.3%
400'S	SERVICES	67,249	79,938	79,938	79,960	85,835	7.4%
700'S	NON-CAPITAL (SUPPLIES)	8,741	6,000	6,000	9,000	10,000	66.7%
800'S	CAPITAL OUTLAY	75,980	-	-	-	-	
900'S	SUNDRIES	88,148	148,351	148,351	142,901	146,817	-1.0%
	TOTAL EXPENDITURES	667,509	768,443	768,443	733,275	751,165	-2.2%

TRANSFERS IN/(OUT)

6-000-601.00	INTERFUND TRNSF FR GENERAL FD	97,570	114,933	114,933	88,000	93,217	-18.9%
CHANGE IN FUND BALANCE		(24,818)	-	-	-	-	
ENDING FUND BALANCE		**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	

PROPOSED

CITY OF BRENHAM
FUND 225-PD EQUIPMENT FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**-**	**160,830**	**160,830**	**160,830**	**-**	
			REVENUES				
4-521.00	GRANT REVENUES	59,515	3,500	3,500	49,089	-	-100.0%
TOTAL OPERATING AND NON-OPERATING REVENUES		**59,515**	**3,500**	**3,500**	**49,089**	**-**	-100.0%
			EXPENDITURES				
5-100-208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,713	3,500	3,500	4,800	-	-100.0%
5-100-715.00	OTHER CAPITAL	52,802	-	-	-	-	
5-100-815.00	OTHER CAPITAL	-	160,830	160,830	160,830	-	-100.0%
TOTAL EXPENDITURES		**59,515**	**164,330**	**164,330**	**165,630**	**-**	**-100.0%**
			TRANSFERS IN/(OUT)				
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	160,830	-	-	(44,289)	-	
CHANGE IN FUND BALANCE		160,830	(160,830)	(160,830)	(160,830)	-	-100.0%
ENDING FUND BALANCE		**160,830**	**-**	**-**	**-**	**-**	

PROPOSED

CITY OF BRENHAM
FUND 226-PUBLIC SAFETY TRAINING FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**15,794**	**19,885**	**19,885**	**19,885**	**17,382**	
			REVENUES				
4-521.00	GRANT REVENUES	5,631	2,750	2,750	2,497	2,500	-9.1%
TOTAL OPERATING AND NON-OPERATING REVENUES		**5,631**	**2,750**	**2,750**	**2,497**	**2,500**	-9.1%
			EXPENDITURES				
5-100-450.00	OTHER SERVICES	-	-	-	-	-	
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,540	5,000	5,000	5,000	5,000	0.0%
5-100-908.20	CONTINUING EDUCATION	-	-	-	-	-	
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		**1,540**	**5,000**	**5,000**	**5,000**	**5,000**	**0.0%**
CHANGE IN FUND BALANCE		4,091	(2,250)	(2,250)	(2,503)	(2,500)	11.1%
ENDING FUND BALANCE		**19,885**	**17,635**	**17,635**	**17,382**	**14,882**	**-15.6%**

PROPOSED

CITY OF BRENHAM
FUND 232-DONATIONS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**424,014**	**412,664**	**412,664**	**412,664**	**472,215**	
			REVENUES				
4-529.24	DONATIONS-SIMON/BARNHILL IMPRV	29,000	20,000	20,000	28,150	20,000	0.0%
4-529.25	DONATIONS-DOWNTOWN IMPRVMTS	846	1,000	1,000	722	1,000	0.0%
4-529.26	DONATIONS-SIP/SWIRL	42,399	48,000	48,000	43,435	46,000	-4.2%
4-529.44	DONATIONS-PARKS DEPARTMENT	7,500	500	500	-	-	-100.0%
4-529.46	DONATIONS/LIBRARY	23,029	15,000	15,000	123,815	24,750	65.0%
4-529.97	DONATIONS-FIRE DEPARTMENT	-	500	500	1,000	500	0.0%
4-529.98	DONATIONS-POLICE DEPARTMENT	-	500	500	15,000	500	0.0%
4-529.99	DONATIONS-ANIMAL SHELTER	35,534	30,000	30,000	33,867	34,000	13.3%
4-536.50	OPIOID SETTLEMENT PROCEEDS	3,344	-	-	16,312	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		**141,652**	**115,500**	**115,500**	**262,301**	**126,750**	**9.7%**
			EXPENDITURES				
5-100-205.54	OFFICE SUPPLIES-ANIMAL	-	500	500	-	500	0.0%
5-100-208.52	CLOTHING/PER PROT EQUIP-FD	-	-	-	2,387	-	
5-100-212.46	COMPUTER SUPPLIES-LIBRARY	532	500	500	-	500	0.0%
5-100-214.00	LIBRARY READING PROGRAMS	1,579	1,500	1,500	148	150	-90.0%
5-100-250.01	OTHER SUPPLIES - PARKS	-	500	500	-	500	0.0%
5-100-250.03	OTHER SUPPLIES - POLICE	1,000	-	-	-	-	
5-100-250.04	OTHER SUPPLIES - ANIMAL SHELTE	2,558	2,000	2,000	6,001	2,000	0.0%
5-100-250.06	OTHER SUPPLIES-AQUATICS	1,489	1,000	1,000	-	500	-50.0%
5-100-250.46	OTHER SUPPLIES-LIBRARY	1,460	1,000	1,000	403	1,000	0.0%
5-100-450.54	OTHER SERVICES-ANIMAL SERVICES	17,293	16,000	16,000	16,675	16,500	3.1%
5-100-710.52	MACHINERY/EQUIPMENT-FIRE	-	-	-	1,600	-	
5-100-712.46	OFFICE FURN/EQUIP - LIBRARY	3,724	-	-	-	-	
5-100-714.54	RADIOS/RADAR/VID CAM-A SHELTER	9,274	-	-	-	-	
5-100-715.44	OTHER CAPITAL-PARKS	10,705	-	-	-	-	
5-100-715.52	OTHER CAPITAL-FIRE	-	-	-	4,308	-	
5-100-715.54	OTHER CAPITAL-ANIMAL SHELTER	14,406	-	-	24,629	-	
5-100-715.55	OTHER CAPITAL-AQUATICS	1,296	-	-	-	-	
5-100-815.46	OTHER CAPITAL-LIBRARY	-	-	-	52,625	-	
5-100-959.00	MAIN ST INCENTIVE GRANT AWARDS	5,588	21,000	21,000	12,000	21,000	0.0%
5-100-959.10	DOWNTOWN IMPROVEMENTS	25,066	32,000	32,000	20,201	28,000	-12.5%
5-100-959.20	BARNHILL CENTER SPECIAL EVENTS	4,031	5,000	5,000	22,883	5,000	0.0%
TOTAL EXPENDITURES		**100,001**	**81,000**	**81,000**	**163,860**	**75,650**	**-6.6%**
			TRANSFERS IN/(OUT)				
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	(60,000)	-	-	-	-	
6-000-601.09	INTERFUND TRNSF-HOT FUND	-	-	-	(125,000)	125,000	
6-000-602.60	INTERFUND TRNSF-BCPF	7,000	-	-	86,110	-	
TOTAL TRANSFERS IN/(OUT)		**(53,000)**	**-**	**-**	**(38,890)**	**125,000**	
CHANGE IN FUND BALANCE		(11,349)	34,500	34,500	59,551	176,100	410.4%
ENDING FUND BALANCE		**412,664**	**447,164**	**447,164**	**472,215**	**648,315**	**45.0%**

PROPOSED

CITY OF BRENHAM
FUND 236-CAPITAL/NON-ROUTINE FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**105,857**	**1,055,857**	**1,055,857**	**1,055,857**	**1,050,381**	
			EXPENDITURES				
5-100-715.00	OTHER CAPITAL	-	-	-	11,295	20,705	
5-100-715.25	OTHER CAPITAL-MAIN STREET	-	-	57,590	57,590	-	
5-100-715.31	OTHER CAPITAL-MAINTENANCE	-	-	-	-	35,000	
5-100-715.52	OTHER CAPITAL-FIRE DEPT	-	-	-	-	94,640	
5-100-802.49	BUILDINGS/BLDG IMPROV-AQUATICS	-	-	51,722	52,722	-	
5-100-802.51	BUILDINGS/BLDG IMPROV-POLICE	-	-	-	-	26,800	
5-100-802.54	BUILDINGS/BLDG IMPROV-ANIMAL CTL	-	-	-	-	202,000	
5-100-810.44	MACHINERY/EQUIPMENT-PARKS	-	-	19,707	19,707	-	
5-100-812.72	OFFICE FURN/EQUIP-IT DEPT	-	200,000	200,000	199,607	152,000	-24.0%
5-100-813.51	VEHICLES-POLICE DEPT	-	-	114,366	114,366	-	
5-100-813.52	VEHICLES-FIRE DEPT	-	-	-	-	67,750	
5-100-813.54	VEHICLES-ANIMAL CONTROL	-	-	-	-	55,889	
5-100-815.00	OTHER CAPITAL-FIRE	-	172,630	172,630	200,000	-	-100.0%
TOTAL EXPENDITURES		**-**	**372,630**	**616,015**	**655,287**	**654,784**	**75.7%**
			TRANSFERS IN/(OUT)				
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	950,000	-	-	725,000	-	
6-000-602.37	INTERFUND TRNSF-STREETS & DRAIN	-	-	-	(75,189)	(144,619)	
6-000-625.00	INTERFUND TRNSF-BCDC	-	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)		**950,000**	**-**	**-**	**649,811**	**(144,619)**	
CHANGE IN FUND BALANCE		950,000	(372,630)	(616,015)	(5,476)	(799,403)	114.5%
ENDING FUND BALANCE		**1,055,857**	**683,227**	**439,842**	**1,050,381**	**250,978**	**-63.3%**

PROPOSED

CITY OF BRENHAM
FUND 249 - TOURISM & MARKETING
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**(144,589)**	**(166,867)**	**(166,867)**	**(166,867)**	**(221,274)**	
				REVENUES			
	TOTAL REVENUES	542,188	650,700	693,700	553,382	553,822	-14.9%
				EXPENDITURES			
5-100-101.00	SALARIES & WAGES	347,604	356,234	356,234	346,347	272,839	-23.4%
5-100-102.00	OVERTIME PAY	574	-	-	647	-	
5-100-103.00	OASDI/MEDICARE	26,851	27,885	27,885	26,496	20,985	-24.7%
5-100-103.02	MATCHING RETIREMENT	56,338	53,423	53,423	54,908	37,084	-30.6%
5-100-105.00	LONGEVITY PAY	2,278	2,280	2,280	2,280	1,475	-35.3%
5-100-105.01	EDUCATION/MISCELLANEOUS	6,132	6,000	6,000	4,022	-	-100.0%
5-100-106.00	MEDICAL INSURANCE	36,604	41,326	41,326	41,326	23,179	-43.9%
5-100-106.01	LIFE INSURANCE	511	958	958	958	687	-28.3%
5-100-106.02	LONG TERM DISABILITY	685	642	642	642	460	-28.3%
5-100-107.00	WORKERS' COMPENSATION	439	448	448	448	495	10.5%
5-100-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-100-118.00	ACCRUED COMP TIME	651	-	-	-	-	
5-100-204.00	POSTAGE	4,032	4,000	4,000	4,000	4,000	0.0%
5-100-205.00	OFFICE SUPPLIES	265	300	300	300	1,250	316.7%
5-100-206.00	EMPLOYEE RELATIONS	84	300	300	300	300	0.0%
5-100-207.00	REPRODUCTION & PRINTING	3,660	8,000	8,000	6,000	6,000	-25.0%
5-100-216.00	RESALE ITEMS-CONCESSIONS	4,737	7,000	7,000	3,000	4,000	-42.9%
5-100-216.20	RESALE ITEMS-VISITOR CENTER	1,900	1,700	1,700	1,500	4,000	135.3%
5-100-216.30	RESALE ITEMS-BEER/WINE	11,990	18,000	18,000	8,000	10,000	-44.4%
5-100-221.00	SAFETY/FIRST AID SUPPLIES	-	300	300	300	400	33.3%
5-100-250.00	OTHER SUPPLIES	8,603	3,000	3,000	3,000	2,500	-16.7%
5-100-312.00	BUILDINGS/APPLIANCES	30,172	25,000	25,000	25,000	25,000	0.0%
5-100-317.00	WAYFINDING SIGNAGE MAINTENANCE	7,070	8,000	8,000	8,000	4,000	-50.0%
5-100-350.00	OTHER MAINTENANCE	1,500	-	-	-	-	
5-100-401.00	ELECTRICAL	21,985	23,671	23,671	23,671	23,671	0.0%
5-100-404.00	GAS	1,697	2,000	2,000	2,000	2,000	0.0%
5-100-405.00	WATER	1,572	1,473	1,473	1,473	1,473	0.0%
5-100-405.50	DRAINAGE CHARGE	132	132	132	132	132	0.0%
5-100-406.00	SEWER	232	245	245	245	245	0.0%
5-100-406.50	GARBAGE	63	-	-	-	-	
5-100-408.00	RENTALS & LEASES	19,164	-	-	-	-	
5-100-409.00	ADVERTISING & PROMOTION	388,964	361,000	376,600	361,000	366,080	1.4%
5-100-409.50	VISITOR GUIDE EXPENSE	20,709	42,000	42,000	37,000	40,000	-4.8%
5-100-415.00	JANITORIAL SERVICES	3,435	3,600	3,600	4,000	4,200	16.7%
5-100-422.00	CONTRACT LABOR	-	-	-	-	-	
5-100-424.00	SERVICE CONTRACTS	55,830	54,219	54,219	54,219	59,264	9.3%
5-100-450.00	OTHER SERVICES	9,371	10,230	10,230	6,500	21,230	107.5%
5-100-715.00	OTHER CAPITAL	-	10,770	10,770	10,770	-	-100.0%
5-100-815.00	OTHER CAPITAL	-	-	52,500	52,500	-	
5-100-901.00	LIAB/CASUALTY INSURANCE	8,647	10,316	10,316	18,205	20,937	103.0%
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	22,747	17,923	17,923	17,000	19,735	10.1%
5-100-908.10	MILEAGE	1,657	1,500	1,500	1,750	2,000	33.3%

PROPOSED

CITY OF BRENHAM
FUND 249 - TOURISM & MARKETING
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-100-910.00	BOARD/CMITTEE/VLNTR RELATIONS	4,586	3,000	3,000	2,000	2,000	-33.3%
5-100-915.00	OVER/SHORT DEPOSIT	17	100	100	750	100	0.0%
5-100-949.10	CULTURAL ARTS EXPENSE	317,287	320,000	320,000	242,000	260,000	-18.8%
5-100-949.20	FACILITY RENTAL EXPENSE	13,244	12,000	12,000	12,000	12,000	0.0%
5-100-949.30	TOURISM EVENTS	68,483	20,000	90,500	82,000	13,800	-31.0%
5-100-949.40	BARNHILL EVENTS EXPENSE	12,456	18,000	18,000	3,000	8,000	-55.6%
5-100-950.00	OTHER SUNDRY	26,070	34,500	34,500	25,000	32,000	-7.2%
5-100-953.00	SPONSORSHIP INCENTIVES	8,437	10,000	10,000	10,000	15,000	50.0%
	TOTAL EXPENDITURES	1,559,467	1,521,475	1,660,075	1,504,689	1,322,521	-13.1%
	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL*	478,668	489,196	489,196	478,074	357,204	-27.0%
200'S	SUPPLIES	35,271	42,600	42,600	26,400	32,450	-23.8%
300'S	MAINTENANCE	38,742	33,000	33,000	33,000	29,000	-12.1%
400'S	SERVICES	523,155	498,570	514,170	490,240	518,295	4.0%
700'S	NON-CAPITAL (SUPPLIES)	-	10,770	10,770	10,770	-	-100.0%
800'S	CAPITAL OUTLAY	-	-	52,500	52,500	-	
900'S	SUNDRIES	483,631	447,339	517,839	413,705	385,572	-13.8%
	TOTAL EXPENDITURES	1,559,467	1,521,475	1,660,075	1,504,689	1,322,521	-13.1%
	TRANSFERS IN						
6-000-601.09	INTERFUND TRNSF-HOTEL/MOTEL	995,000	851,400	851,400	851,400	773,000	-9.2%
6-000-626.00	INTERFUND TRNSF-COMM PROJ FUND	-	-	45,500	45,500	-	
	TOTAL TRANSFERS	995,000	851,400	896,900	896,900	773,000	-9.2%
CHANGE IN FUND BALANCE		(22,278)	(19,375)	(69,475)	(54,407)	4,301	122.2%
ENDING FUND BALANCE		**(166,867)**	**(186,242)**	**(236,342)**	**(221,274)**	**(216,973)**	**-16.5%**

DEBT SERVICE FUND

PROPOSED

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 FY2025-26 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 $0.1420 per $100 valuation, which is unchanged from the previous year. The FY2025-26 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	$ 740,000	$ 35,436	$ -	$ 775,436
2012 Certificates of Obligation	100,000	18,988	-	118,988
2014 Certificates of Obligation	205,000	71,400	-	276,700
2016 Certificates of Obligation	53,973	28,736	-	82,709
2017 Certificates of Obligation	125,000	55,550	-	180,550
2019 Certificates of Obligation	65,000	33,844	-	98,844
2020 Certificates of Obligation	140,000	62,379	-	202,379
2022 Certificates of Obligation	180,000	86,865	-	266,865
2023 Certificates of Obligation	1,035,000	330,400	-	1,365,400
2025 Certificates of Obligation	10,000	139,500	-	149,500
Bond Prepayment	116,667	-	-	116,667
Bond Paying Agent Fee	-	-	10,000	10,000
TOTAL				**$ 3,644,038**

PROPOSED

CITY OF BRENHAM
FUND 118 - DEBT SERVICE
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From Prior Yr
BEGINNING FUND BALANCE		**805,632**	**1,072,046**	**1,072,046**	**1,072,046**	**1,142,386**	
	REVENUES						
4-130.00	PENALTY AND INTEREST/TAX	30,772	10,000	10,000	14,771	12,500	25.0%
4-183.00	TAX RECEIPTS	3,151,203	3,171,352	3,171,352	3,220,603	3,304,609	4.2%
4-513.00	INTEREST INCOME	178,862	4,313	4,313	119,206	7,963	84.6%
	TOTAL REVENUES	**3,360,836**	**3,185,665**	**3,185,665**	**3,354,580**	**3,325,072**	**4.4%**
	EXPENDITURES						
SERVICES							
5-100-421.00	BOND PAYING AGENT FEES	6,926	10,000	10,000	7,950	10,000	
	TOTAL SERVICES	**6,926**	**10,000**	**10,000**	**7,950**	**10,000**	
CAPITAL							
5-100-860.34	2006 COB D/S PRINCIPAL	665,000	700,000	700,000	700,000	740,000	5.7%
5-100-860.35	2006 COB D/S INTEREST	100,800	68,956	68,956	68,956	35,436	-48.6%
5-100-860.78	2012 COB D/S PRINCIPAL	95,000	100,000	100,000	100,000	100,000	0.0%
5-100-860.79	2012 COB D/S INTEREST	23,138	21,238	21,238	21,238	18,988	-10.6%
5-100-860.82	2014 COB D/S PRINCIPAL	195,000	200,000	200,000	200,000	205,000	2.5%
5-100-860.83	2014 COB D/S INTEREST	82,075	77,200	77,200	77,200	71,700	-7.1%
5-100-860.88	2016 COB D/S PRINCIPAL	48,390	52,112	52,112	52,112	53,973	3.6%
5-100-860.89	2016 COB D/S INTEREST	32,756	30,821	30,821	30,821	28,736	-6.8%
5-100-860.92	2017 COB D/S PRINCIPAL	115,000	120,000	120,000	120,000	125,000	4.2%
5-100-860.93	2017 COB D/S INTEREST	64,950	60,350	60,350	60,350	55,550	-8.0%
5-100-860.94	2019 COB D/S PRINCIPAL	60,000	65,000	65,000	65,000	65,000	0.0%
5-100-860.95	2019 COB D/S INTEREST	37,594	35,794	35,794	35,794	33,844	-5.4%
5-100-860.96	2020 COB D/S PRINCIPAL	130,000	135,000	135,000	135,000	140,000	3.7%
5-100-860.97	2020 COB D/S INTEREST	72,979	67,779	67,779	67,779	62,379	-8.0%
5-100-860.98	2022 COB D/S PRINCIPAL	165,000	170,000	170,000	170,000	180,000	5.9%
5-100-860.99	2022 COB D/S INTEREST	96,915	91,965	91,965	91,965	86,865	-5.5%
5-100-861.01	2023 COB D/S PRINCIPAL	695,000	855,000	855,000	855,000	1,035,000	21.1%
5-100-861.02	2023 COB D/S INTEREST	407,900	373,150	373,150	373,150	330,400	-11.5%
5-100-861.03	2025 COB D/S PRINCIPAL				-	10,000	
5-100-861.04	2025 COB D/S INTEREST				51,925	139,500	
5-100-924.00	CONTINGENCY-DEBT SERVICE	-	150,000	150,000	-	116,667	-22.2%
	TOTAL CAPITAL	**3,087,497**	**3,374,365**	**3,374,365**	**3,276,290**	**3,634,038**	**7.7%**
	TOTAL EXPENDITURES	**3,094,422**	**3,384,365**	**3,384,365**	**3,284,240**	**3,644,038**	**7.7%**
CHANGE IN FUND BALANCE		266,414	(198,700)	(198,700)	70,340	(318,966)	-60.5%
ENDING FUND BALANCE		**1,072,046**	**873,346**	**873,346**	**1,142,386**	**823,420**	**-5.7%**



SPECIAL REVENUE FUNDS

PROPOSED

There are six (6) special revenue funds with combined budgets, including transfers-out, of $1,186,300.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	$ 979,000	$ 21,000	$958,000	$ 0
229 Criminal Law Enforcement	16,000	0	0	16,000
233 Courts Security/Technology	31,100	22,300	10,000	(1,200)
244 Water Impact Fees	552,304	0	100,000	452,304
245 Wastewater Impact Fees	71,430	0	75,000	(3,570)
260 Brenham Community Projects	0	0	0	0
Total	**$ 1,649,834**	**$ 43,300**	**$1,143,000**	**$ 463,534**

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. We have budgeted for a modest increase in Hotel/Motel tax revenues in FY2025-26. The FY2025-26 budget includes a transfer-out of $125,000 for roof repair of The Barnhill Center.

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. 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 FY2025-26 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. The FY2025-26 budgeted revenue for the Impact Fees funds is based on 100 residential building permits and 2 commercial building permits.

Revenues in the Brenham Community Projects Fund (a 501 (c) (3) non-profit organization) come from private donations that support 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 FY2025-26.

PROPOSED

CITY OF BRENHAM
FUND 109-HOTEL/MOTEL FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**864,949**	**235,530**	**235,530**	**235,530**	**264,947**	
			REVENUES				
4-160.00	HOTEL/MOTEL OCCUPANCY TAX	931,759	922,000	922,000	950,000	970,000	5.2%
4-513.00	INTEREST INCOME	14,843	9,000	9,000	10,000	9,000	0.0%
TOTAL REVENUES		**946,602**	**931,000**	**931,000**	**960,000**	**979,000**	**5.2%**
			EXPENDITURES				
5-124-450.00	OTHER SERVICES	7,622	7,600	7,600	8,700	9,000	18.4%
5-124-802.00	BUILDINGS	475,410	-	-	125,000	-	
5-124-926.00	THLA MEMBERSHIP	10,877	12,000	12,000	10,483	12,000	0.0%
5-124-966.00	SIMON CENTER-CVB OPERATING EXP	7,113	-	-	-	-	
5-124-971.00	BRENHAM HOTEL ASSOCIATION	-	-	-	-	-	
TOTAL EXPENDITURES		**501,021**	**19,600**	**19,600**	**144,183**	**21,000**	**7.1%**
			TRANSFERS IN/(OUT)				
6-000-601.00	INTERFUND TRNSF-GENERAL	(80,000)	(60,000)	(60,000)	(60,000)	(60,000)	0.0%
6-000-602.32	INTERFUND TRNSF-DONATIONS	-	-	-	125,000	(125,000)	
6-000-602.49	INTERFUND TRNSF-SIMON CONF CTR	(995,000)	(851,400)	(851,400)	(851,400)	(773,000)	-9.2%
TOTAL TRANSFERS OUT		**(1,075,000)**	**(911,400)**	**(911,400)**	**(786,400)**	**(958,000)**	**5.1%**
CHANGE IN FUND BALANCE		(629,419)	-	-	29,417	-	
ENDING FUND BALANCE		**235,530**	**235,530**	**235,530**	**264,947**	**264,947**	**12.5%**

PROPOSED

CITY OF BRENHAM
FUND 229-CRIMINAL LAW ENFORCEMENT FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**80,941**	**98,947**	**98,947**	**98,947**	**52,577**	
				REVENUES			
4-513.00	INTEREST INCOME	4,927	3,000	3,000	5,278	4,000	33.3%
4-536.00	PROGRAM INCOME/RESTITUTION	56,356	15,000	15,000	11,842	12,000	-20.0%
4-536.10	DOJ EQUITABLE SHARING	-	-	-	-	-	
TOTAL REVENUES		**61,283**	**18,000**	**18,000**	**17,120**	**16,000**	**-11.1%**
				EXPENDITURES			
5-100-230.00	AMMO/GUN/TASER/MISC	-	-	-	45,777	-	
5-100-450.00	DRONE TRAINING	6,242	1,292	1,292	11,140	-	-100.0%
5-100-713.00	VEHICLES	-	-	-	2,850	-	
5-100-714.00	RADIOS/RADAR/CAMERAS	10,315	-	-	3,723	-	
5-100-715.00	OTHER CAPITAL	26,720	-	-	-	-	
5-100-815.00	DRONE	-	-	-	-	-	
TOTAL EXPENDITURES		**43,277**	**1,292**	**1,292**	**63,490**	**-**	**-100.0%**
CHANGE IN FUND BALANCE		18,007	16,708	16,708	(46,370)	16,000	-4.2%
ENDING FUND BALANCE		**98,947**	**115,655**	**115,655**	**52,577**	**68,577**	**-40.7%**

PROPOSED

CITY OF BRENHAM
FUND 233-COURTS SECURITY/TECHNOLOGY FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**76,401**	**84,864**	**84,864**	**84,864**	**79,430**	
				REVENUES			
4-410.10	FINE TIME PYMT-JUDICIAL	131	200	200	193	200	0.0%
4-410.72	JUDICIAL FEE-CITY	139	175	175	100	100	-42.9%
4-410.73	JUVENILE CASE MGMT FEE	15,928	15,000	15,000	10,000	10,000	-33.3%
4-410.75	TRUANCY PREVENTION FEE	185	200	200	187	200	0.0%
4-414.00	TECHNOLOGY FEES	12,746	12,500	12,500	7,420	10,000	-20.0%
4-415.00	SECURITY FEES	15,171	15,000	15,000	8,661	10,000	-33.3%
4-416.00	LOCAL MUNICIPAL JURY	295	250	250	167	200	-20.0%
4-710.00	INTEREST EARNED	459	800	800	400	400	-50.0%
TOTAL REVENUES		**45,054**	**44,125**	**44,125**	**27,128**	**31,100**	**-29.5%**
				EXPENDITURES			
5-100-991.00	COURT TIME PYMT JUDICIAL EXP	113	2,500	2,500	200	200	-92.0%
5-100-992.00	COURT CITY JUDICIAL EFFCNY EXP	2,332	2,400	2,400	100	100	-95.8%
5-100-994.00	COURT TECHNOLOGY EXP	13,353	11,500	11,500	12,031	10,000	-13.0%
5-100-995.00	COURT SECURITY FUND EXP	4,865	12,000	12,000	10,231	12,000	0.0%
5-100-996.00	TRUANCY PREVENTION EXPENSE	-	-	-	-	-	
TOTAL EXPENDITURES		**20,664**	**28,400**	**28,400**	**22,562**	**22,300**	**-21.5%**
				TRANSFERS IN/(OUT)			
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	(15,928)	(15,000)	(15,000)	(10,000)	(10,000)	-33.3%
TOTAL TRANSFERS OUT		**(15,928)**	**(15,000)**	**(15,000)**	**(10,000)**	**(10,000)**	**-33.3%**
CHANGE IN FUND BALANCE		8,463	725	725	(5,434)	(1,200)	-265.5%
ENDING FUND BALANCE		**84,864**	**85,589**	**85,589**	**79,430**	**78,230**	**-8.6%**

PROPOSED

CITY OF BRENHAM
FUND 244-WATER IMPACT FEES FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**-**	**-**	**-**	**-**	**115,056**	
			REVENUES				
4-625.00	IMPACT FEES-WATER	-	187,500	187,500	115,056	552,304	194.6%
TOTAL REVENUES		**-**	**187,500**	**187,500**	**115,056**	**552,304**	**194.6%**
			TRANSFERS IN/(OUT)				
6-000-604.00	INTERFUND TRNSF-WATER	-	(150,000)	(150,000)	-	(100,000)	-33.3%
TOTAL TRANSFERS OUT		**-**	**(150,000)**	**(150,000)**	**-**	**(100,000)**	**-33.3%**
CHANGE IN FUND BALANCE		-	37,500	37,500	115,056	452,304	1106.1%
ENDING FUND BALANCE		**-**	**37,500**	**37,500**	**115,056**	**567,360**	1413.0%

PROPOSED

CITY OF BRENHAM
FUND 245-WASTEWATER IMPACT FEES FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**-**	**-**	**-**	**-**	**14,880**	
			REVENUES				
4-625.00	IMPACT FEES-WASTEWATER	-	62,500	62,500	14,880	71,430	14.3%
TOTAL REVENUES		**-**	**62,500**	**62,500**	**14,880**	**71,430**	**14.3%**
			TRANSFERS IN/(OUT)				
6-000-605.00	INTERFUND TRNSF-WASTEWATER	-	(50,000)	(50,000)	-	(75,000)	50.0%
TOTAL TRANSFERS OUT		**-**	**(50,000)**	**(50,000)**	**-**	**(75,000)**	**50.0%**
CHANGE IN FUND BALANCE		-	12,500	12,500	14,880	(3,570)	-128.6%
ENDING FUND BALANCE		**-**	**12,500**	**12,500**	**14,880**	**11,310**	-9.5%

PROPOSED

CITY OF BRENHAM
FUND 260-BRENHAM COMMUNITY PROJECTS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**998**	**60,709**	**60,709**	**60,709**	**1,081**	
				REVENUES			
4-529.44	DONATIONS-PARKS & REC	71,700	-	-	71,910	-	
4-710.00	INTEREST EARNED	10	-	-	72	-	
TOTAL REVENUES		**71,710**	**-**	**-**	**71,982**	**-**	
				EXPENDITURES			
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		**-**	**-**	**-**	**-**	**-**	
				TRANSFERS IN/(OUT)			
6-000-602.32	INTERFUND TRNSF-DONATIONS	(7,000)	-	-	(86,110)	-	
6-000-602.49	INTERFUND TRNSF-TOURISM & MKTG	-	-	-	(45,500)	-	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	(5,000)	-	-	-	-	
TOTAL TRANSFERS-OUT		**(12,000)**	**-**	**-**	**(131,610)**	**-**	
CHANGE IN FUND BALANCE		59,710	-	-	(59,628)	-	
ENDING FUND BALANCE		**60,709**	**60,709**	**60,709**	**1,081**	**1,081**	-98.2%



CAPITAL PROJECT FUNDS

PROPOSED

There are five (5) capital project funds with combined expenditure budgets of $8,793,592.

Fund	Revenues	Transfers-In/(Out) and Other Sources	Expenditures	Net Change
203 Airport Capital Improvement	$ 180,000	$ 12,653	$ 200,000	$ (7,347)
234 Parks Capital Improvements	24,000	406,000	1,082,910	(652,910)
237 Streets/Drainage Improvements	40,000	(67,585)	744,619	(772,204)
270 Gen Govt Capital Projects	150,000	7,700,000	6,586,063	1,263,937
301 TIRZ No. 1	933,378	(1,700,000)	180,000	(946,622)
Total	**$ 1,327,378**	**$ 6,351,068**	**$ 8,793,592**	**$ (1,115,146)**

The Airport Capital Improvement fund is used to account for TxDOT supported funding for various airport expansion and improvement projects. The FY26 budget is for one project to upgrade the Automated Weather Observing System (AWOS).

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. Included in the FY26 budget is $676,910 for Jackson Street Park improvements (completion of a project that began in FY25), $275,000 for field lighting upgrades at Henderson Park, $96,000 for various improvements at Blue Bell Aquatic Center, and $35,000 for master turf infield rehabilitation at various parks.

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 completed in spring of 2026. Capital purchases for General Fund departments funded by the 2025 bond issuance are also accounted for in this fund. The proceeds for the planned 2026 bond issuance and related issuance costs are included in this fund's FY26 budget.

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. Included in the FY26 budget are expenditures for downtown fire suppression grants and engineering services related to Toubin Park. Transfers of $1 million for Brenham Family Park Phase 1, $500,000 for Fire Station No. 2 furniture, fixtures and equipment, and $200,000 for a communications tower are also in the FY26 budget.

PROPOSED

CITY OF BRENHAM
FUND 203-AIRPORT CAPITAL IMPROVEMENTS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**85,948**	**7,347**	**7,347**	**7,347**	**7,347**	
			REVENUES				
4-513.00	INTEREST INCOME	1	-	-	-	-	
4-521.00	GRANT REVENUES	733,289	131,250	131,250	-	180,000	37.1%
TOTAL OPERATING AND NON-OPERATING REVENUES		**733,290**	**131,250**	**131,250**	**-**	**180,000**	**37.1%**
			EXPENDITURES				
5-100-402.00	AIRPORT MASTER PLAN	15,150	-	-	-	-	
5-100-815.00	OTHER CAPITAL OUTLAY	796,741	175,000	175,000	-	200,000	14.3%
TOTAL EXPENDITURES		**811,891**	**175,000**	**175,000**	**-**	**200,000**	**14.3%**
			TRANSFERS IN/(OUT)				
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	-	43,750	43,750	-	12,653	-71.1%
TOTAL TRANSFERS IN/(OUT)		**-**	**43,750**	**43,750**	**-**	**12,653**	**-71.1%**
CHANGE IN FUND BALANCE		(78,602)	-	-	-	(7,347)	
ENDING FUND BALANCE		**7,347**	**7,347**	**7,347**	**7,347**	**(0)**	**-100.0%**

PROPOSED

CITY OF BRENHAM
FUND 234-PARKS CAPITAL IMPROVEMENTS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**1,481,468**	**800,409**	**800,409**	**800,409**	**816,552**	
			REVENUES				
4-521.00	GRANT REVENUES	-	-	-	-	-	
4-522.00	ADVERTISNG REVENUE-FIREMANS PK	17,000	18,000	18,000	18,000	18,000	0.0%
4-529.96	RENTALS/DONATIONS-CAROUSE	7,189	6,000	6,000	7,228	6,000	0.0%
4-590.00	MISCELLANEOUS REVENUES	-	-	-	198	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		**24,189**	**24,000**	**24,000**	**25,426**	**24,000**	**0.0%**
			EXPENDITURES				
5-100-716.31	PARK IMPROV-BRENHAM FAMILY PK	4,338	-	-	-	-	
5-100-716.35	AQUATIC CENTER IMPROVEMENTS	3,008	61,000	61,000	72,273	96,000	57.4%
5-100-716.42	FIREMAN'S PARK	49,029	-	-	21,760	-	
5-100-716.44	HOHLT PARK	52,445	37,667	37,667	39,017	15,000	-60.2%
5-100-716.45	CAROUSEL	-	-	-	3,590	-	
5-100-716.47	HM FLOWERS PARK	12,866	-	-	-	-	
5-100-716.48	HENDERSON PARK	9,735	12,000	12,000	12,164	8,000	-33.3%
5-100-716.50	OWSLEY PARK	21,626	-	-	-	-	
5-100-716.53	JACKSON ST. PARK	2,371	-	-	-	-	
5-100-716.62	PARK IMPROV-LINDA ANDERSON PK	29,989	21,333	21,333	24,951	12,000	-43.7%
5-100-816.35	AQUATIC CENTER IMPROVEMENTS	535,684	135,000	135,000	49,416	-	-100.0%
5-100-816.44	HOHLT PARK	1,085,816	160,000	160,000	162,189	-	-100.0%
5-100-816.48	HENDERSON PARK	-	-	-	-	275,000	
5-100-816.53	JACKSON ST	91,440	1,090,280	1,090,280	726,559	676,910	-37.9%
TOTAL EXPENDITURES		**1,898,348**	**1,517,280**	**1,517,280**	**1,111,919**	**1,082,910**	**-28.6%**
			TRANSFERS IN/(OUT)				
6-000-625.00	INTERFUND TRNSF-BCDC	1,188,101	827,000	827,000	1,102,636	406,000	-50.9%
6-000-626.00	INTERFUND TRNSF-COMM PROJ FD	5,000	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)		**1,193,101**	**827,000**	**827,000**	**1,102,636**	**406,000**	**-50.9%**
CHANGE IN FUND BALANCE		(681,058)	(666,280)	(666,280)	16,143	(652,910)	-2.0%
ENDING FUND BALANCE		**800,409**	**134,129**	**134,129**	**816,552**	**163,642**	**22.0%**

PROPOSED

CITY OF BRENHAM
FUND 237-STREETS/DRAINAGE CAPITAL IMPROVEMENTS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**2,216,870**	**1,755,180**	**1,755,180**	**1,755,180**	**1,199,281**	
			REVENUES				
4-513.50	REBATABLE ARBITRAGE EARNING	(43,484)	-	-	-	-	
4-642.00	DEVELOPER'S REIMBURSEMENT	-	-	-	-	-	
4-710.31	INTEREST-TEXSTAR	129,034	60,000	60,000	72,156	40,000	-33.3%
TOTAL OPERATING AND NON-OPERATING REVENUES		**85,550**	**60,000**	**60,000**	**72,156**	**40,000**	**-33.3%**
			EXPENDITURES				
5-100-703.00	STREETS/INLETS/CURBS	750	-	-	-	-	
5-100-803.00	STREETS/INLETS/CURBS	-	118,000	118,000	139,493	144,619	22.6%
5-100-803.50	STREETS/INLET/CURB-REHAB PROJE	390,978	550,000	550,000	563,751	600,000	9.1%
TOTAL EXPENDITURES		**391,728**	**668,000**	**668,000**	**703,244**	**744,619**	**11.5%**
			TRANSFERS IN/(OUT)				
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	(215,299)	-	-	-	(212,204)	
6-000-602.50	INTERFUND TRNSF-BCDC	-	118,000	118,000	-	-	-100.0%
6-000-602.70	INTERFUND TRNSF-G GOVT CAP PRJ	59,787	-	-	-	-	
6-000-662.00	INTERFUND TRNSF-EQUIP FUND	-	-	-	75,189	144,619	
TOTAL TRANSFERS IN/(OUT)		**(155,512)**	**118,000**	**118,000**	**75,189**	**(67,585)**	**-157.3%**
CHANGE IN FUND BALANCE		(461,690)	(490,000)	(490,000)	(555,899)	(772,204)	57.6%
ENDING FUND BALANCE		**1,755,180**	**1,265,180**	**1,265,180**	**1,199,281**	**427,077**	**-66.2%**

PROPOSED

CITY OF BRENHAM
FUND 270-GENERAL GOVT CAPITAL PROJECTS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**8,860,768**	**7,659,688**	**7,659,688**	**7,659,688**	**8,026,177**	
				REVENUES			
4-513.50	REBATABLE ARBITRAGE EARNINGS	(217,304)	-	-	-	-	
4-710.31	INTEREST-TEXSTAR	466,793	123,000	123,000	389,837	150,000	22.0%
TOTAL OPERATING AND NON-OPERATING REVENUES		**249,489**	**123,000**	**123,000**	**389,837**	**150,000**	**22.0%**
				EXPENDITURES			
5-100-421.20	BOND ISSUANCE COSTS	-	-	36,287	36,287	91,000	
5-100-802.00	BUILDINGS/BUILDING IMPROV-MAINT	-	-	-	-	350,000	
5-100-802.52	BUILDINGS-FIRE STATION #2	427,016	7,683,688	7,683,688	2,117,124	4,860,513	-36.7%
5-100-810.31	MACHINERY/EQUIP-MAINT	-	-	206,000	202,270	325,000	
5-100-810.41	MACHINERY/EQUIP-STREETS	-	-	100,500	90,904	-	
5-100-813.31	VEHICLES/LARGE EQUIP-MAINT	-	-	48,500	47,691	-	
5-100-813.41	VEHICLES/LARGE EQUIP-STREETS	-	-	571,000	567,039	539,626	
5-100-813.44	VEHICLES/LARGE EQUIP-PARKS	-	-	158,000	158,320	219,924	
5-100-813.52	VEHICLES/LARGE EQUIPMENT-FIRE	906,358	-	-	-	-	
5-100-815.48	OTHER CAPITAL-AIRPORT	57,407	-	-	-	-	
5-100-815.52	OTHER CAPITAL-FIRE	-	-	-	-	200,000	
TOTAL EXPENDITURES		**1,390,781**	**7,683,688**	**8,803,975**	**3,219,635**	**6,586,063**	**-14.3%**
				TRANSFERS IN/(OUT)			
6-000-602.50	INTERFUND TRNSF-GENERAL	-	-	-	60,000	-	
6-000-602.37	INTERFUND TRNSF-STREETS & DRAIN	(59,787)	-	-	-	-	
6-000-603.01	INTERFUND TRNSF-TIRZ NO. 1	-	-	-	-	700,000	
6-000-683.00	OTHER SOURCES-BOND PROCEEDS	-	-	3,136,287	3,136,287	7,000,000	
TOTAL TRANSFERS IN/(OUT)		**(59,787)**	**-**	**3,136,287**	**3,196,287**	**7,700,000**	
CHANGE IN FUND BALANCE		(1,201,079)	(7,560,688)	(5,544,688)	366,489	1,263,937	-116.7%
ENDING FUND BALANCE		**7,659,688**	**99,000**	**2,115,000**	**8,026,177**	**9,290,114**	**9283.9%**

PROPOSED

CITY OF BRENHAM
FUND 301-TIRZ #1 FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**878,775**	**1,520,280**	**1,520,280**	**1,520,280**	**2,095,031**	
			REVENUES				
4-102.00	TAX RECEIPTS-TIRZ NO. 1	648,333	716,236	716,236	618,268	927,378	29.5%
4-513.00	INTEREST EARNED	5,411	15,000	15,000	5,500	6,000	-60.0%
TOTAL OPERATING AND NON-OPERATING REVENUES		**653,744**	**731,236**	**731,236**	**623,768**	**933,378**	**27.6%**
			EXPENDITURES				
5-100-402.00	AUDITS/CONSULTANT FEES	7,262	7,500	7,500	7,500	12,500	66.7%
5-100-815.00	OTHER CAPITAL	-	59,850	59,850	-	-	-100.0%
5-100-920.40	FIRE SUPPRESSION GRANTS	-	-	-	-	120,000	
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	4,977	51,255	51,255	41,517	47,500	-7.3%
TOTAL EXPENDITURES		**12,239**	**118,605**	**118,605**	**49,017**	**180,000**	**51.8%**
			TRANSFERS IN/(OUT)				
6-000-602.52	INTERFUND TRNSF-BCDC CAP PROJ	-	-	-	-	(1,000,000)	
6-000-602.70	INTERFUND TRNSF-GEN GOVT CAP PROJ	-	-	-	-	(700,000)	
TOTAL TRANSFERS IN/(OUT)		**-**	**-**	**-**	**-**	**(1,700,000)**	
CHANGE IN FUND BALANCE		641,505	612,631	612,631	574,751	(946,622)	-254.5%
ENDING FUND BALANCE		**1,520,280**	**2,132,911**	**2,132,911**	**2,095,031**	**1,148,409**	**-46.2%**

INTERNAL SERVICE FUNDS

PROPOSED

There are four (4) internal service funds with combined budgets of $3,066,508. These funds benefit both the governmental and the enterprise funds.

Fund	Revenues	Expenditures	Net Change
220 Central Fleet	$ -	$ -	$ -
240 Vehicle & Equip Replacement	113,692	113,692	-
500 Workers' Compensation	224,337	222,000	2,337
600 Employee Benefits	2,730,978	2,730,816	162
Total	$ 3,069,007	$ 3,066,508	$ 2,499

The Central Fleet fund was formed to centralize funding and ownership of capital assets that can be shared by multiple departments. The use of this fund was discontinued during FY2024-25, and the equipment was transferred to other funds.

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 FY2025-26. 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.

PROPOSED

CITY OF BRENHAM
FUND 220-CENTRAL FLEET FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**451,733**	**377,512**	**377,512**	**377,512**	**0**	
			REVENUES				
4-518.00	RENTAL INCOME	87,655	-	-	-	-	
4-710.00	INTEREST EARNED	1,135	-	-	-	-	
4-720.00	INSURANCE PROCEEDS	-	-	-	13,804	-	
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	-	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		**88,790**	**-**	**-**	**13,804**	**-**	
			EXPENDITURES				
5-100-250.00	OTHER SUPPLIES	11	-	-	2	-	
5-100-303.00	VEHICLES/LARGE EQUIPMENT	17,818	-	-	23,196	-	
5-100-304.00	MACHINERY/EQUIPMENT	2,800	-	-	-	-	
5-100-450.00	OTHER SERVICES	23	-	-	60	-	
5-100-860.11	DEBT SERVICE-INTEREST	321	-	-	-	-	
5-100-860.15	DEBT SERVICE-PRINCIPAL	-	-	-	-	-	
5-100-901.00	LIAB/CASUALTY INSURANCE	8,196	9,425	9,425	8,959	-	-100.0%
5-110-906.00	INVENTORY ADJUSTMENTS	(1,355)	250	250	2,622	-	-100.0%
TOTAL EXPENDITURES		**27,813**	**9,675**	**9,675**	**34,839**	**-**	**-100.0%**
			TRANSFERS				
6-000-604.00	INTERFUND TRNSF-WATER	(65,900)	-	-	-	-	
6-000-602.00	INTERFUND TRNSF-ELECTRIC	-	-	-	-	-	
TOTAL TRANSFERS OUT		**(65,900)**	**-**	**-**	**-**	**-**	
			GASB/OTHER ADJUSTMENTS				
5-110-905.00	DEPRECIATION	69,298	-	-	-	-	
	OTHER ADJUSTMENTS		-	-	356,477	-	
TOTAL GASB ADJUSTMENTS		**69,298**	**-**	**-**	**356,477**	**-**	
CHANGE IN NET POSITION		(74,221)	(9,675)	(9,675)	(377,512)	-	-100.0%
ENDING FUND BALANCE		**377,512**	**367,837**	**367,837**	**0**	**0**	**-100.0%**

PROPOSED

CITY OF BRENHAM
FUND 240-VERF FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**984,894**	**884,457**	**884,457**	**884,457**	**884,457**	
			REVENUES				
4-513.41	VERF RENTAL INCOME-STREETS	58,312	52,218	52,218	52,218	52,218	0.0%
4-518.22	VERF RENTAL INCOME-DEV SVCS	5,464	-	-	-	-	
4-518.31	VERF RENTAL INCOME-MAINTENANCE	22,593	-	-	-	-	
4-518.52	VERF RENTAL INCOME-FIRE	72,193	61,475	61,475	61,475	61,474	0.0%
4-710.00	INTEREST EARNED	2,233	-	-	-	-	
4-720.00	INSURANCE PROCEEDS	22,875	-	-	-	-	
4-790.60	GAIN/LOSS ON FIXED ASSETS	(8,719)	-	-	-	-	
TOTAL OPERATING AND NON-OPERATING REVENUES		**174,951**	**113,693**	**113,693**	**113,693**	**113,692**	**0.0%**
			EXPENDITURES				
5-122-860.11	CAPITAL LEASE-INTEREST	122	-	-	-	-	
5-122-860.15	CAPITAL LEASE-PRINCIPAL	5,341	-	-	-	-	
5-131-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	
5-131-860.11	CAPITAL LEASE-INTEREST	504	-	-	-	-	
5-131-860.15	CAPITAL LEASE-PRINCIPAL	22,078	-	-	-	-	
5-141-860.11	CAPITAL LEASE-INTEREST	3,435	2,326	2,326	2,326	1,338	-42.5%
5-141-860.15	CAPITAL LEASE-PRINCIPAL	54,873	49,892	49,892	49,892	50,880	2.0%
5-144-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	
5-151-813.00	VEHICLES/LARGE EQUIPMENT	47,650	-	-	-	-	
5-152-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	-	
5-152-860.11	CAPITAL LEASE-INTEREST	6,398	4,982	4,982	4,982	3,765	-24.4%
5-152-860.15	CAPITAL LEASE-PRINCIPAL	65,791	56,493	56,493	56,493	57,709	2.2%
5-154-813.00	VEHICLES/LARGE EQUIPMENT	60,844	-	-	-	-	
TOTAL EXPENDITURES		**267,036**	**113,693**	**113,693**	**113,693**	**113,692**	**0.0%**
			TRANSFERS				
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**	
			GASB ADJUSTMENTS				
5-110-905.00	DEPRECIATION	267,044	-	-	-	-	
5-990-820.00	FIXED ASSET CLEARING	(108,494)	-	-	-	-	
	DEBT SERVICE	(150,198)	-	-	-	-	
TOTAL GASB ADJUSTMENTS		**8,353**	**-**	**-**	**-**	**-**	
CHANGE IN NET POSITION		(100,437)	-	-	-	-	
ENDING FUND BALANCE		**884,457**	**884,457**	**884,457**	**884,457**	**884,457**	**0.0%**

PROPOSED

CITY OF BRENHAM
FUND 500-WORKER'S COMP FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**153,311**	**191,125**	**191,125**	**191,125**	**196,739**	
			REVENUES				
4-513.00	INTEREST INCOME	4,632	3,000	3,000	4,000	3,000	0.0%
4-520.00	WORKERS' COMP RECEIPTS	148,389	149,824	149,824	138,000	221,337	47.7%
TOTAL OPERATING AND NON-OPERATING REVENUES		**153,021**	**152,824**	**152,824**	**142,000**	**224,337**	46.8%
			EXPENDITURES				
5-100-450.00	OTHER SERVICES	1,565	5,000	5,000	3,000	5,000	0.0%
5-100-936.00	WORKERS' COMP PREMIUM	111,992	119,859	119,859	131,513	215,000	79.4%
5-100-941.00	MEDICAL CLAIMS-CURRENT YR	-	-	-	-	-	
5-100-941.10	MEDICAL CLAIMS-PRIOR YEAR	-	-	-	-	-	
5-100-941.20	MEDICAL CLAIMS-PRIOR YEARS	-	-	-	-	-	
5-100-941.60	VOLUNTEER BENEFITS	1,650	2,000	2,000	1,873	2,000	0.0%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		**115,207**	**126,859**	**126,859**	**136,386**	**222,000**	75.0%
			TRANSFERS				
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-602.00	INTERFUND TRNSF-ELECTRIC	-	-	-	-	-	
6-000-603.00	INTERFUND TRNSF-GAS	-	-	-	-	-	
6-000-604.00	INTERFUND TRNSF-WATER	-	-	-	-	-	
6-000-605.00	INTERFUND TRNSF-SEWER	-	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
6-000-607.00	INTERFUND TRNSF-DRAINAGE	-	-	-	-	-	
6-000-660.00	INTERFUND TRNSF-SELF	-	-	-	-	-	
TOTAL TRANSFERS		**-**	**-**	**-**	**-**	**-**	
CHANGE IN NET POSITION		37,814	25,965	25,965	5,614	2,337	-91.0%
ENDING FUND BALANCE		**191,125**	**217,090**	**217,090**	**196,739**	**199,076**	**-8.3%**

PROPOSED

CITY OF BRENHAM
FUND 600-EMPLOYEE BENEFITS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**-**	**335,862**	**335,862**	**335,862**	**604,448**	
			REVENUES				
4-513.00	INTEREST INCOME	579	400	400	750	750	87.5%
4-524.00	HEALTH INS PREMIUMS-CITY	2,140,571	2,088,181	2,088,181	2,088,181	1,963,562	-6.0%
4-524.10	HEALTH INS PREM-EMPLOYEE	355,069	360,000	360,000	346,000	360,000	0.0%
4-524.40	VISION INSURANCE PREMIUMS-EMPL	11,801	12,000	12,000	15,410	16,000	33.3%
4-524.50	DENTAL INSURANCE PREMIUMS-EMPL	88,894	90,000	90,000	80,000	90,000	0.0%
4-524.60	FLEX/DC/HSA CONTRIBUTIONS-EMPL	132,020	130,000	130,000	100,000	130,000	0.0%
4-524.65	HSA CONTRIBUTIONS-EMPLOYEE	34,180	35,000	35,000	48,000	48,000	37.1%
4-524.70	RETIREE HEALTH INS PREMIUMS	45,736	52,000	52,000	35,000	35,000	-32.7%
4-524.75	RETIREE DENTAL INS PREMIUMS	2,818	4,500	4,500	4,100	5,000	11.1%
4-524.80	LIFE/LTD/AD&D INSURANCE PREM	51,153	55,000	55,000	79,915	81,666	48.5%
4-590.00	MISCELLANEOUS REVENUES	1,946	4,000	4,000	1,000	1,000	-75.0%
TOTAL OPERATING AND NON-OPERATING REVENUES		**2,864,766**	**2,831,081**	**2,831,081**	**2,798,356**	**2,730,978**	-3.5%
			EXPENDITURES				
5-100-402.00	AUDITS/CONSULTANT FEES	42,000	42,000	42,000	42,000	48,150	14.6%
5-100-941.00	FLEX/DCA CLAIMS	136,838	130,000	130,000	110,000	130,000	0.0%
5-100-943.00	HEALTH INSURANCE PREMIUMS	2,115,877	2,400,000	2,400,000	2,125,000	2,265,000	-5.6%
5-100-943.10	HSA CONTRIBUTIONS-CITY	61,278	100,000	100,000	84,355	100,000	0.0%
5-100-943.20	VISION INSURANCE PREMIUMS	11,774	12,000	12,000	15,500	16,000	33.3%
5-100-943.30	DENTAL INSURANCE PREMIUMS	91,647	90,000	90,000	81,310	90,000	0.0%
5-100-943.40	LIFE/LTD/AD&D INSURANCE PREM	69,491	55,000	55,000	71,605	81,666	48.5%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		**2,528,905**	**2,829,000**	**2,829,000**	**2,529,770**	**2,730,816**	-3.5%
CHANGE IN NET POSITION		335,862	2,081	2,081	268,586	162	-92.2%
ENDING FUND BALANCE		**335,862**	**337,943**	**337,943**	**604,448**	**604,610**	**78.9%**

BRENHAM COMMUNITY DEVELOPMENT CORPORATION

PROPOSED

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 FY2025-26 Budget includes transfers from BCDC to the General Fund in the amount of $416,000 for the following items:

• Ongoing parks and recreation maintenance	$400,000
• Movies in the Park	4,000
• Administrative support	12,000
Total	**$416,000**

The FY2025-26 Budget, also includes a transfer of $406,000 from BCDC to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

• Fink/Korthauer field light upgrades	275,000
• Master turf infield rehabilitation	35,000
• Leisure pool float rehabilitation	40,000
• Leisure pool slide tower repairs	27,000
• Parking lot light replacement at BBAC	29,000
Total	**$406,000**

A $500,000 transfer from BCDC to the BCDC Capital Projects Fund for Phase I development of Brenham Family Park is also budgeted for FY2025-26.

Lastly, a $200,000 transfer from BCDC to the Wastewater Capital Fund to be used towards the upsizing of a wastewater lift station that serves the Brenham Business Center is budgeted for FY2025-26.

PROPOSED

CITY OF BRENHAM
FUND 250 - ECONOMIC & COMMUNITY DEVELOPMENT
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**3,051,878**	**2,822,406**	**2,822,406**	**2,822,406**	**2,960,053**	
			REVENUES				
4-140.00	CITY SALES TAX	2,513,801	2,711,233	2,711,233	2,660,527	2,669,217	-1.5%
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	50,000	-	-	654,088	-	
4-513.15	INTEREST INCOME-GASB 87	-	-	-	-	-	
4-590.00	MISCELLANEOUS REVENUES	2,839	2,849	2,849	4,654	4,654	63.4%
4-642.00	DEVELOPERS CONTRIBUTION	(39,193)	-	-	56,990	-	
4-710.00	INTEREST EARNED	-	-	-	-	-	
4-710.31	TEXSTAR INTEREST	258,087	180,000	180,000	150,000	140,000	-22.2%
	TOTAL REVENUES	**2,885,535**	**2,994,082**	**2,994,082**	**3,626,259**	**2,913,871**	**-2.7%**
			EXPENDITURES				
DEPT 100							
5-100-119.10	MEDICAL INSURANCE ATTRITION FCTR	(4,122)	-	-	-	-	
DEPT 175							
5-175-402.00	AUDITS/CONSULTANTS FEES	-	5,000	5,000	-	-	-100.0%
5-175-411.00	LEGAL FEES	-	5,000	5,000	-	-	-100.0%
5-175-924.00	CONTINGENCY-RECREATION	-	351,164	-	-	113,347	
	TOTAL EXPENDITURES - DEPT 175	**-**	**361,164**	**10,000**	**-**	**113,347**	1033.5%
DEPT 176							
5-176-101.00	SALARIES & WAGES	133,847	141,640	141,640	141,640	145,126	2.5%
5-176-102.00	OVERTIME PAY	-	-	-	-	-	
5-176-103.00	OASDI/MEDICARE	10,688	11,503	11,503	11,503	11,791	2.5%
5-176-103.02	MATCHING RETIREMENT	25,331	26,163	26,163	26,163	25,957	-0.8%
5-176-105.00	LONGEVITY PAY	53	120	120	120	410	241.7%
5-176-105.01	EDUCATION/MISCELLANEOUS	8,647	8,600	8,600	8,600	8,600	0.0%
5-176-106.00	MEDICAL INSURANCE	31,460	16,736	16,736	16,736	16,199	-3.2%
5-176-106.01	LIFE INSURANCE	251	469	469	469	481	2.6%
5-176-106.02	LONG TERM DISABILITY	336	314	314	314	322	2.5%
5-176-107.00	WORKERS COMPENSATION	176	185	185	185	278	50.3%
5-176-204.00	POSTAGE	405	1,000	1,000	400	750	-25.0%
5-176-205.00	OFFICE SUPPLIES	148	250	250	100	250	0.0%
5-176-206.00	EMPLOYEE RELATIONS	-	-	-	-	-	
5-176-207.00	REPRODUCTION & PRINTING	915	500	500	400	500	0.0%
5-176-212.00	COMPUTER EQUIPMENT & SUPPLIES	102	1,370	1,370	100	250	-81.8%
5-176-213.00	COMMUNICATIONS EQUIPMENT	-	300	300	-	300	0.0%
5-176-250.00	OTHER SUPPLIES	449	4,000	4,000	3,000	3,000	-25.0%
5-176-401.10	ELECTRICAL-STREET LIGHTS	7,108	7,108	7,108	7,108	7,295	2.6%
5-176-402.00	AUDITS/CONSULTANTS FEES	-	30,500	30,500	39,500	30,500	0.0%
5-176-403.00	TELEPHONE	456	500	500	388	500	0.0%
5-176-409.00	ADVERTISEMENTS/LEGAL NOTICES	4,438	2,500	2,500	2,175	2,500	0.0%
5-176-411.00	LEGAL FEES	9,884	10,000	10,000	8,316	10,000	0.0%
5-176-424.00	SERVICE CONTRACTS	8,424	10,215	10,215	8,500	8,540	-16.4%
5-176-442.00	CONTRACT MOWING	32,540	30,120	30,120	30,235	34,000	12.9%
5-176-450.00	OTHER SERVICES	638	2,500	2,500	2,000	1,500	-40.0%
5-176-715.00	OTHER CAPITAL	40,000	-	-	-	50,000	
5-176-801.00	LAND	446,718	-	319,204	319,059	-	-100.0%
5-176-908.00	SEMINARS/MEMBERSHIP/TRAVE	12,153	32,400	32,400	13,348	30,667	-5.3%

PROPOSED

CITY OF BRENHAM

FUND 250 - ECONOMIC & COMMUNITY DEVELOPMENT

FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-176-908.10	MILEAGE	1,056	3,000	3,000	2,659	2,850	-5.0%
5-176-924.00	CONTIGENCY	-	236,261	268,221	-	554,118	106.6%
5-176-942.00	INTEREST EXPENSE	79,960	81,450	81,450	81,449	82,771	1.6%
5-176-946.00	PRINCIPAL RETIREMENTS	143,505	139,904	139,904	139,904	141,469	1.1%
5-176-950.00	OTHER SUNDRY	-	-	-	500	500	
5-176-953.01	ECO DEV MARKETING-WEBSITE	13,621	19,600	19,600	19,600	19,600	0.0%
5-176-953.02	ECO DEV MARKETING-OTHER	3,800	14,000	14,000	14,000	14,000	0.0%
5-176-953.20	EDF-EDA GRANT	-	-	-	-	-	
5-176-953.30	BUSINESS RETENTION & EXPANSION	-	8,000	8,000	5,000	7,000	-12.5%
5-176-953.40	ECO DEV INCENTIVES	192,667	50,020	50,020	41,000	42,500	-15.0%
5-176-953.50	PROMOTIONAL MATERIALS	-	3,000	3,000	1,450	3,000	0.0%
5-176-959.00	MAIN ST. GRANT MATCH	5,588	21,000	21,000	12,000	21,000	0.0%
5-176-961.62	DOWNTOWN MASTER PLANNING	-	-	-	-	-	
	TOTAL EXPENDITURES-DEPT 176	**1,215,362**	**915,228**	**1,266,392**	**957,921**	**1,278,524**	**1.0%**
	GRAND TOTAL EXPENDITURES	**1,211,240**	**1,276,392**	**1,276,392**	**957,921**	**1,391,871**	**9.0%**
	EXPENDITURES BY CATEGORY						
100'S	PERSONNEL*	206,666	205,730	205,730	205,730	209,164	1.7%
200'S	SUPPLIES	2,019	7,420	7,420	4,000	5,050	-31.9%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	63,487	103,443	103,443	98,222	94,835	-8.3%
700'S	NON-CAPITAL (SUPPLIES)	40,000	-	-	-	50,000	
800'S	CAPITAL OUTLAY	446,718	-	319,204	319,059	-	-100.0%
900'S	SUNDRIES	452,349	959,799	640,595	330,910	1,032,822	61.2%
	TOTAL EXPENDITURES	**1,211,240**	**1,276,392**	**1,276,392**	**957,921**	**1,391,871**	**9.0%**
	TRANSFERS IN/(OUT)						
6-000-601.00	INTERFUND TRNF-GENERAL	(416,000)	(472,690)	(472,690)	(465,690)	(416,000)	-12.0%
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	(299,666)	-	-	(602,365)	(200,000)	
6-000-602.37	INTERFUND TRNSF-STREETS & DRAI	-	(118,000)	(118,000)	-	-	-100.0%
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJTS	-	(300,000)	(300,000)	(300,000)	(500,000)	66.7%
6-000-602.70	INTERFUND TRNSF-GEN GOVT CAP PR	-	-	-	(60,000)	-	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	(1,188,101)	(827,000)	(827,000)	(1,102,636)	(406,000)	-50.9%
	TOTAL TRANSFERS OUT	**(1,903,767)**	**(1,717,690)**	**(1,717,690)**	**(2,530,691)**	**(1,522,000)**	**-11.4%**
	CHANGE IN FUND BALANCE	(229,472)	-	-	137,647	-	
	ENDING FUND BALANCE	**2,822,406**	**2,822,406**	**2,822,406**	**2,960,053**	**2,960,053**	**4.9%**

PROPOSED

CITY OF BRENHAM
FUND 252 - BCDC CAPITAL PROJECTS FUND
FY2025-26 BUDGET

GL#	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
BEGINNING FUND BALANCE		**798,547**	**719,409**	**719,409**	**719,409**	**989,712**	
				REVENUES			
4-521.00	GRANT REVENUES	-	750,000	750,000	-	500,000	-33.3%
4-710.00	INTEREST EARNED	4,260	10,000	10,000	3,000	3,000	-70.0%
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	
	TOTAL REVENUES	4,260	**760,000**	**760,000**	**3,000**	**503,000**	**-33.8%**
				EXPENDITURES			
5-100-402.00	AUDIT/CONSULTANT FEES	1,350	-	-	-	-	
5-100-803.40	PAVING/DRAINAGE IMPROV-NEW PARK	-	-	-	-	-	
5-100-804.64	UTILITY LINES-WATER	-	-	-	-	-	
5-100-804.65	UTILITY LINES-SEWER	-	-	-	-	-	
5-100-809.10	STREET LIGHTS/SIGNALS	-	-	-	-	-	
5-100-816.30	PARK IMPROV-BRENHAM FAMILY PARK	82,049	500,000	500,000	32,697	500,000	0.0%
	TOTAL EXPENDITURES	**83,399**	**500,000**	**500,000**	**32,697**	**500,000**	**0.0%**
				TRANSFERS IN/(OUT)			
6-000-603.01	INTERFUND TRNF-TIRZ NO. 1	-	-	-	-	1,000,000	
6-000-625.00	INTERFUND TRNF-BCDC	-	300,000	300,000	300,000	500,000	66.7%
	TOTAL TRANSFERS IN	**-**	**300,000**	**300,000**	**300,000**	**1,500,000**	**400.0%**
CHANGE IN FUND BALANCE		(79,138)	560,000	560,000	270,303	1,503,000	-168.4%
ENDING FUND BALANCE		**719,409**	**1,279,409**	**1,279,409**	**989,712**	**2,492,712**	**-94.8%**














Enterprise Funds



ELECTRIC FUND

PROPOSED

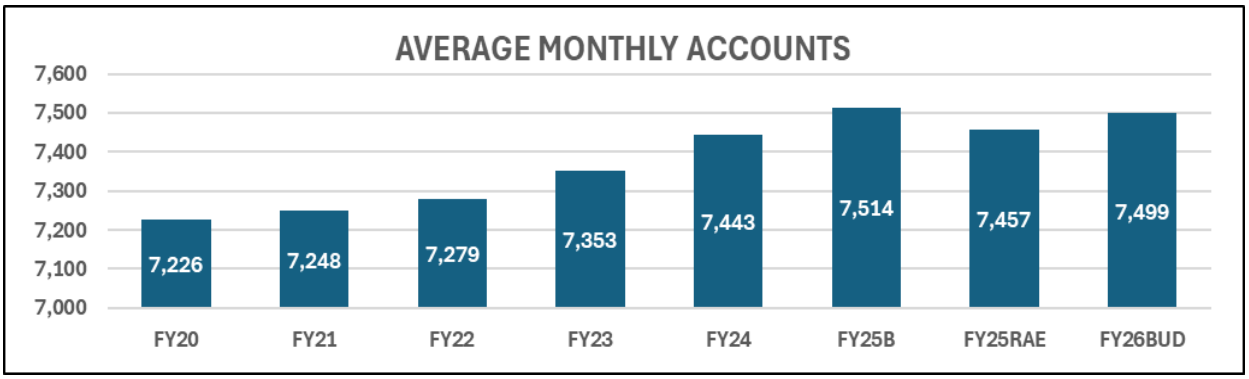
INTRODUCTION - ELECTRIC FUND

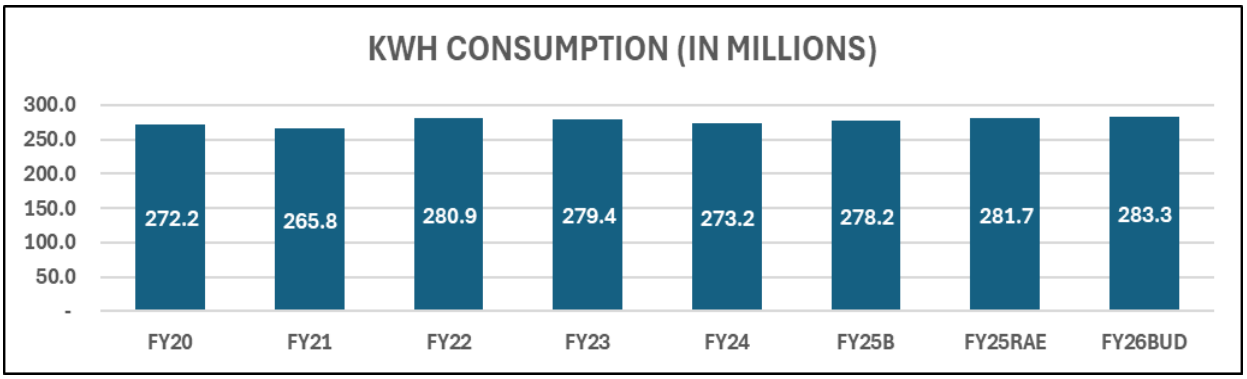
The Electric Fund is budgeted in three (3) separate funds in the INCODE accounting system: Fund 102, Fund 122 and Fund 132. Fund 122 and Fund 132 are sub-funds to Fund 102. Fund 102 is the primary operating fund for distribution operations and cost of service source for electric rate setting. Fund 122 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 – $7.9 million in operating revenues are projected for the FY26 Proposed Budget. This is a small increase of $27,153 or 0.3 percent over the FY25 Budget. 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. Revenue drivers include:

  - Growth in residential revenues from the development of Wilkins Valley subdivision
  - An increase in average monthly accounts due to new commercial development
  - An increase in kWh consumption of 283.3 million kWh, assuming normal winter heating and summer cooling

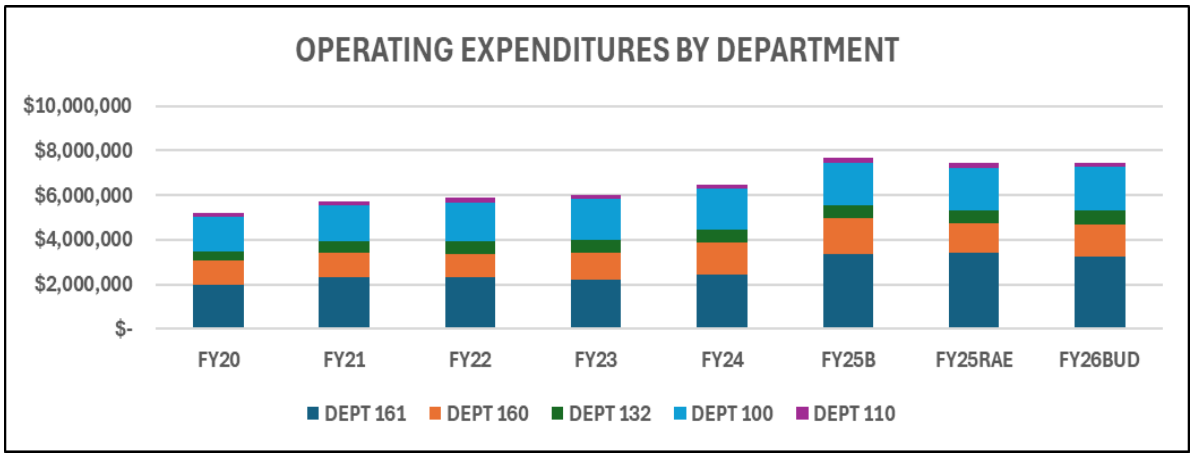




PROPOSED

- Distribution Operating Expenditures – The FY26 Proposed Budget includes $7.3 million in operating expenditures, a decrease of ($228,066) or 3.0 percent over the FY25 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, inventory adjustments, and 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 $3.2 million or 44 percent of operating expenditures. The operating budgets for Departments 160 and 132 are $1.4 million and $615,705, respectively.



The largest operating expenditure is personnel, which is 45 percent of the operating expenditure budget, followed by franchise fees (25 percent), capital (11 percent), contractual services (8 percent), miscellaneous (4 percent), supplies (4 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 funded, 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 is budgeted in Fund 132.

Expenditure drivers (B2B) include:

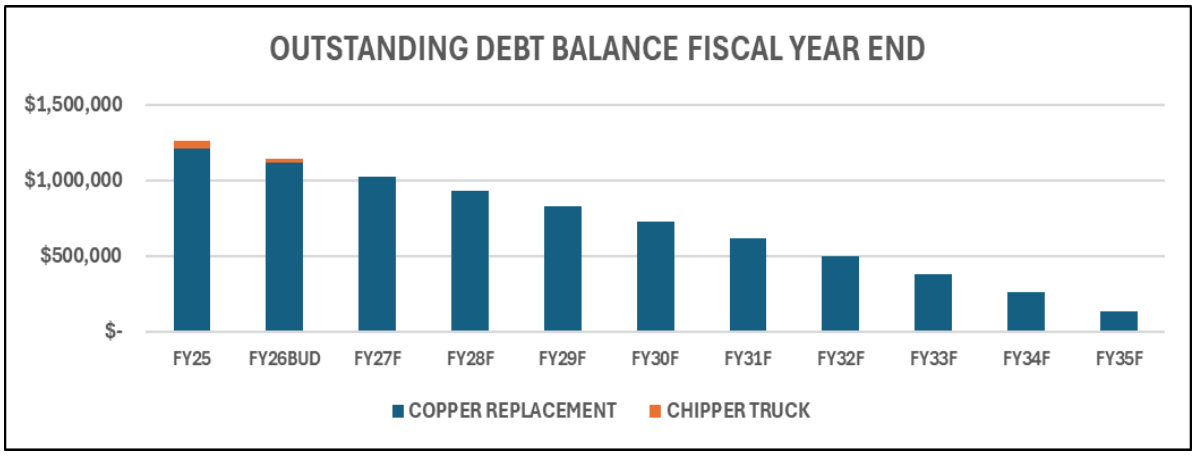
- A ($9,924) decrease in personnel costs despite movement of Central Warehouse from the General Fund to the Electric Fund, due to organizational changes and job restructuring within the utility
- An increase in supplies of $45,673 of which $38,713 is for new radios and base stations in departments 160 and 161
- A small increase in maintenance costs of $3,500 due to movement of warehouse from department 135 Purchasing to department 160 Public Utilities Administration

PROPOSED

- An increase in contractual services costs of $34,640 due to $72,000 for a Fiber Study; $15,000 for an Oil Spill Plan; and $12,250 for a second base station (meters), all offset by the non-deployment of Daupler After Hours call service budgeted in FY25 for $50,000.
- A decrease of ($325,238) in revenue funded capital projects, primarily in department 161, including non-periodic vehicle/equipment purchases.
- An increase of $22,795 in franchise fees paid to the General Fund from increased consumption and higher average electric supply pass-through costs.
- Relatively flat budget for miscellaneous expenditures.

- 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 an 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 FY26 Proposed Budget shows $559,864 in net expenditures (only slightly higher than FY25 budget) because interest income (higher interest rates and invested funds) exceeds debt payments. Budget drivers include:

  - An increase in debt service payments of $26,970 based on debt service schedules.
  - Significant investment income on excess investment balance created by LCRA purchase cost savings.
  - Miscellaneous revenues of $60,000 from NextLink to help offset the cost of line locates for their project.



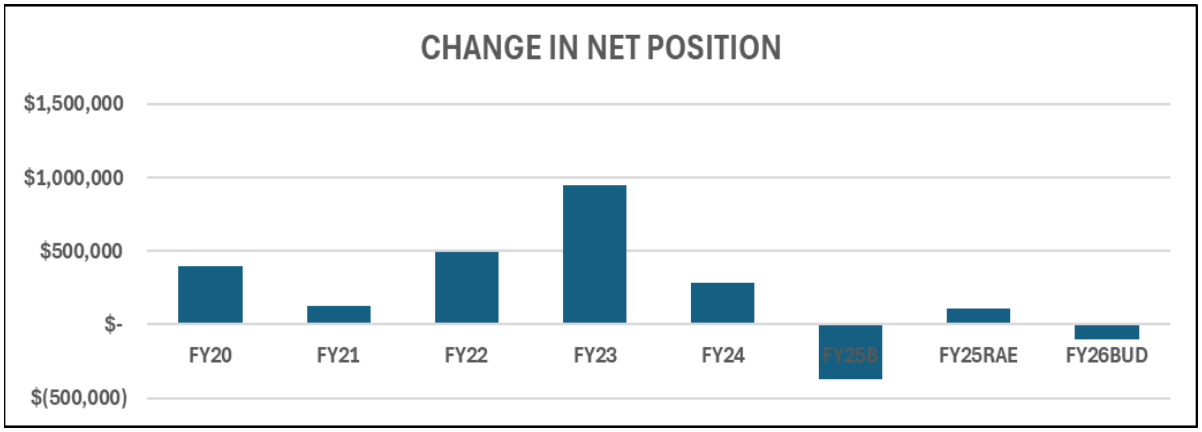
- Transfers In (Out) – The Gas, Water, Wastewater and Sanitation Funds reimburse via transfers-in to the Electric Fund a portion of Department 132 and Department 160 budgets for services provided by these departments for non-electric services, such as line locates, GIS, SCADA, administrative oversight, 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

PROPOSED

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 FY26 Proposed Electric Fund Budget there is ($1.2) million in net transfers-out which is ($21,774) lower than FY25 Budget. B2B drivers include:

- A decrease of ($19,154) in transfers-in from gas, water and wastewater utilities to the Electric Fund due to a decrease in budget for Department 160.
- A ($36,149) reduction in the Electric Fund transfer-out to the General Fund which is part of an annually recurring process over the next 7 years to align with the true cost-of-service support received by General Fund departments.
- A $186,223 transfer-out to Fund 132 for the first payment for pre-funding the replacement cost for a digger derrick (#50).
- A $162,500 transfer-out to Fund 132 for the final 50% 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 ($97,542). The loss includes pre-fundings of $348,723 for the digger derrick and bucket truck. There are also one-time costs for the Fiber Study ($72,000) and Oil Spill Plan ($15,000). 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 $338,181 versus ($97,542).



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

- Revenues & Expenditures – $18.9 million in revenues and $19.7 million in expenditures are projected for the FY26 Electric Power Supply Fund Proposed 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 FY26 Proposed Budget includes a return of $800,000 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 3.8 percent. The increase is driven by more kWh purchases (based on higher kWh consumption) and higher LCRA generation rates adopted in their FY26 Business Plan.

PROPOSED

FUND 132 - ELECTRIC CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Transfer-In – The FY26 budget includes a transfer-in from the Electric Fund (102) of $348,723 for prefunding the purchase of a digger derrick and a bucket truck, to be acquired in FY26 and FY27, respectively.

PROPOSED

CITY OF BRENHAM
ELECTRIC FUND 102
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	7,364,674	7,837,252	7,837,252	7,981,339	7,864,405	0.3%
TOTAL REVENUES	**7,364,674**	**7,837,252**	**7,837,252**	**7,981,339**	**7,864,405**	**0.3%**
OPERATING EXPENDITURES						
SALARIES	2,754,009	3,296,349	3,296,349	3,022,943	3,286,425	-0.3%
SUPPLIES	236,046	232,099	232,099	225,179	277,772	19.7%
MAINTENANCE	142,469	200,000	200,000	221,100	203,500	1.8%
CONTRACTUAL SERVICES	519,457	584,020	584,020	481,399	618,660	5.9%
CAPITAL OUTLAY (X BOND PROJ)	699,366	1,149,436	1,149,436	1,285,424	824,198	-28.3%
GROSS REVENUE TAX	1,702,161	1,774,183	1,774,183	1,729,199	1,796,978	1.3%
MISCELLANEOUS	262,687	290,580	290,580	285,276	291,068	0.2%
TOTAL OPERATING EXPENDITURES	**6,316,195**	**7,526,667**	**7,526,667**	**7,250,521**	**7,298,601**	**-3.0%**
OPERATING INCOME (LOSS)	**1,048,480**	**310,585**	**310,585**	**730,818**	**565,804**	**82.2%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(60,062)	(51,979)	(51,979)	(55,669)	(50,983)	-1.9%
PRINCIPAL RETIREMENT (AUG)	(104,138)	(87,888)	(87,888)	(111,544)	(115,854)	31.8%
ISSUANCE COSTS	-	-	-	-	-	
INTERGOVERNMENTAL	-	-	-	-	-	
INVESTMENT INCOME (NET BOND INT)	512,182	675,419	675,419	705,431	647,771	-4.1%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	27,457	23,241	23,241	82,577	78,930	239.6%
TOTAL NONOPERATING REVENUES (EXP)	**375,439**	**558,793**	**558,793**	**620,795**	**559,864**	**0.2%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**1,423,919**	**869,378**	**869,378**	**1,351,614**	**1,125,668**	**29.5%**
TRANSFERS IN	688,761	735,302	735,302	672,998	716,148	-2.6%
TRANSFERS OUT	(1,831,468)	(1,980,286)	(1,980,286)	(1,912,328)	(1,939,358)	-2.1%
TOTAL TRANSFERS IN/(OUT)	**(1,142,707)**	**(1,244,984)**	**(1,244,984)**	**(1,239,330)**	**(1,223,210)**	**-1.7%**
CHANGE IN NET POSITION OPERATIONS	**281,212**	**(375,606)**	**(375,606)**	**112,284**	**(97,542)**	**-74.0%**
WORKING CAPITAL - BEGINNING 102/122/132	13,984,949	15,594,574	15,594,574	15,594,574	16,016,100	2.7%
> CHANGE IN OPERATIONS FUND 102	281,212	(375,606)	(375,606)	112,284	(97,542)	-74.0%
> FUND 122 - POWER PASS-THROUGH	-	(400,000)	(400,000)	(184,164)	(800,000)	100.0%
> FUND 132 - ELECTRIC CAPITAL PROJECTS	191,002	353,502	353,502	353,502	(33,281)	-109.4%
> NOTE PROCEEDS CHIPPER	-	-	-	-	-	
> 2016 BOND INTEREST	2,110	-	-	-	-	
> 2016 BOND PROJECTS - USE OF PROCEEDS	(57,997)	-	-	-	-	
> BCDC 2010 NOTE PRINCIPAL PAYMENT	78,505	74,904	74,904	74,904	71,469	-4.6%
> BCDC 2017 NOTE PRINCIPAL PAYMENT	65,000	65,000	65,000	65,000	70,000	7.7%
> CHG LCRA RECEIVABLE OVER COLLECTION	1,059,345	-	-	-	-	
> OTHER CAFR ADJUSTMENTS	(9,552)	-	-	-	-	
WORKING CAPITAL - ENDING	**15,594,574**	**15,312,374**	**15,312,374**	**16,016,100**	**15,226,746**	**-0.6%**

PROPOSED

CITY OF BRENHAM
ELECTRIC FUND 102
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-601.00	ELECTRIC UTIL REVENUES	6,419,149	6,768,313	6,768,313	6,719,678	6,761,093	-0.1%
4-601.02	DISTRIBUTED GENERATION	(4,513)	(4,615)	(4,615)	(4,615)	(4,629)	0.3%
4-601.05	AVERAGE MONTHLY PAYMENT	6,336	1,500	1,500	3,682	5,187	245.8%
4-606.00	SECURITY LIGHTS	49,317	49,401	49,401	49,095	49,234	-0.3%
4-608.00	FORFEITED DISC & PENALTIES	366,723	361,960	361,960	355,909	353,606	-2.3%
4-614.00	APPLICATION FEES	225	525	525	125	125	-76.2%
4-616.00	DISCONNECT/CONNECT FEES	8,150	10,000	10,000	7,900	8,350	-16.5%
4-618.00	CONNECT/TRANSFER FEE	64,510	62,710	62,710	63,745	64,345	2.6%
4-630.40	BILLING FEES-SANITATION	74,937	76,371	76,371	75,302	78,991	3.4%
4-632.00	STATE SALES TAX	40,067	68,587	68,587	50,130	50,686	-26.1%
4-640.00	INSUFFICIENT CHECK CHARGE	1,725	1,500	1,500	1,045	1,045	-30.3%
4-642.00	DEVELOPERS CONTRIBUTION	175,939	320,000	320,000	520,218	350,000	9.4%
4-650.00	CUSTOMER REPAIR & REPLACE	20,165	25,000	25,000	7,121	12,000	-52.0%
4-655.00	LINE TAPS	32,401	26,000	26,000	52,392	62,592	140.7%
4-660.00	POLE LINE RENTAL	67,437	65,000	65,000	73,845	73,880	13.7%
4-690.00	MISCELLANEOUS UTIL REVENUE	2,482	10,000	10,000	10,268	2,400	-76.0%
4-696.00	INTERGOVT'L - FIBER NETWORK	25,469	25,000	25,000	25,500	25,500	2.0%
4-710.00	INTEREST EARNED	50,713	1,000	1,000	15,000	15,000	1400.0%
4-710.30	INTEREST-TEXPOOL	234,513	436,969	436,969	311,785	300,000	-31.3%
4-710.31	TEXSTAR INTEREST	149,105	156,000	156,000	297,196	250,000	60.3%
4-710.35	BCDC-INT ON NOTES RECEIVABLE	79,960	81,450	81,450	81,450	82,771	1.6%
4-720.00	INSURANCE PROCEEDS	6,367	-	-	30,714	-	
4-770.00	RENTAL INCOME	15,741	17,741	17,741	15,741	15,741	-11.3%
4-780.00	JUDGEMENT/RESTITUTION PYMTS	-	-	-	3,366	-	
4-790.00	MISC OTHER REVENUE	5,349	5,500	5,500	32,756	63,189	1048.9%
4-790.50	AMORTIZED BOND PREMIUMS	13,413	-	-	-	-	
	TOTAL REVENUE	**7,905,681**	**8,565,912**	**8,565,912**	**8,799,348**	**8,621,106**	**0.6%**

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 102 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-119.10	MEDICAL ATTRITION FACTOR	(23,299)	(7,611)	(7,611)	(7,608)	-	-100.0%
5-100-860.11	DEBT SERVICE-INTEREST	60,062	51,979	51,979	55,669	50,983	-1.9%
5-100-860.15	DEBT SERVICE-PRINCIPAL	104,138	87,888	87,888	111,544	115,854	31.8%
5-100-904.00	GROSS REVENUE TAX	1,702,161	1,774,183	1,774,183	1,729,199	1,796,978	1.3%
	TOTAL NON-DEPT DIRECT EXP	**1,843,062**	**1,906,439**	**1,906,439**	**1,888,804**	**1,963,815**	**3.0%**

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 102 - DEPT 110 NON-DEPT MISC

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	(14,155)	30,000	30,000	30,000	30,000	0.0%
5-110-906.00	INVENTORY ADJUSTMENTS	5,166	5,000	5,000	30,000	30,000	500.0%
5-110-950.00	OTHER SUNDRY	193,390	213,680	213,680	185,000	185,000	-13.4%
	TOTAL NON-DEPT MISC EXP	**184,401**	**248,680**	**248,680**	**245,000**	**245,000**	**-1.5%**

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 102 - DEPT 132 UTILITY BILLING/CUSTOMER SERVICE

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-132-101.00	SALARIES & WAGES	252,774	263,524	263,524	265,199	270,086	2.5%
5-132-102.00	OVERTIME PAY	655	500	500	500	500	0.0%
5-132-103.00	OASDI/MEDICARE	18,481	20,447	20,447	20,575	21,012	2.8%
5-132-103.02	MATCHING RETIREMENT	45,298	46,507	46,507	46,145	46,255	-0.5%
5-132-105.00	LONGEVITY PAY	680	660	660	660	1,485	125.0%
5-132-105.01	EDUCATION/MISCELLANEOUS	3,214	2,600	2,600	2,600	2,600	0.0%
5-132-106.00	MEDICAL INSURANCE	48,228	42,050	42,050	42,050	52,802	25.6%
5-132-106.01	LIFE INSURANCE	392	832	832	832	855	2.8%
5-132-106.02	LONG TERM DISABILITY	525	558	558	558	573	2.7%
5-132-107.00	WORKERS' COMPENSATION	314	339	339	339	495	46.0%
5-132-204.00	POSTAGE & FREIGHT	39,321	41,695	41,695	42,374	42,900	2.9%
5-132-205.00	OFFICE SUPPLIES	737	1,700	1,700	1,536	2,108	24.0%
5-132-206.00	EMPLOYEE RELATIONS	941	1,175	1,175	1,125	1,590	35.3%
5-132-207.00	REPRODUCTION & PRINTING	15,070	15,831	15,831	15,299	15,998	1.1%
5-132-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	480	480	471	360	-25.0%
5-132-211.00	CLEANING AND JANITORIAL	58	139	139	184	370	166.2%
5-132-212.00	COMPUTER EQUIPMENT & SUPPLIES	4,806	3,975	3,975	3,703	1,958	-50.7%
5-132-213.00	COMMUNICATIONS EQUIPMENT	-	460	460	460	510	10.8%
5-132-250.00	OTHER SUPPLIES	14	650	650	708	747	15.0%
5-132-408.00	RENTAL & LEASES	820	875	875	875	875	0.0%
5-132-424.00	SERVICE CONTRACTS	129,425	132,270	132,270	143,654	149,276	12.9%
5-132-450.00	OTHER SERVICES	173	300	300	225	250	-16.7%
5-132-712.00	OFFICE FURNITURE/EQUIPMENT	2,964	-	-	-	-	
5-132-714.00	RADIOS/RADAR/VIDEO CAMERAS	-	1,227	1,227	1,350	-	-100.0%
5-132-908.00	SEMINARS/MEMBERSHIP/TRAVE	-	1,500	1,500	-	1,500	0.0%
5-132-908.10	MILEAGE	87	300	300	-	300	0.0%
5-132-950.00	SUNDRY	85	400	400	400	300	-25.0%
	TOTAL EXPENDITURES	**565,062**	**580,994**	**580,994**	**591,822**	**615,705**	**6.0%**

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 102 - DEPT 160 PUBLIC UTILITIES

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-160-101.00	SALARIES & WAGES	877,420	954,346	954,346	829,803	865,639	-9.3%
5-160-102.00	OVERTIME PAY	1,288	1,800	1,800	1,800	1,800	0.0%
5-160-103.00	OASDI/MEDICARE	67,088	75,800	75,800	66,272	67,774	-10.6%
5-160-103.02	MATCHING RETIREMENT	156,482	170,257	170,257	150,737	146,666	-13.9%
5-160-105.00	LONGEVITY PAY	8,678	8,100	8,100	8,100	3,900	-51.9%
5-160-105.01	EDUCATION/MISCELLANEOUS	27,208	26,600	26,600	26,600	14,600	-45.1%
5-160-106.00	MEDICAL INSURANCE	123,300	120,336	120,336	120,336	113,418	-5.7%
5-160-106.01	LIFE INSURANCE	1,315	3,047	3,047	3,047	2,712	-11.0%
5-160-106.02	LONG TERM DISABILITY	1,762	2,041	2,041	2,041	1,817	-11.0%
5-160-107.00	WORKERS' COMPENSATION	1,666	2,681	2,681	2,681	2,335	-12.9%
5-160-202.00	FUEL	6,617	7,107	7,107	1,800	7,607	7.0%
5-160-203.00	TOOLS/SMALL EQUIPMENT	376	1,700	1,700	1,700	4,300	152.9%
5-160-204.00	POSTAGE & FREIGHT	95	225	225	225	225	0.0%
5-160-205.00	OFFICE SUPPLIES	3,155	2,975	2,975	2,975	4,175	40.3%
5-160-206.00	EMPLOYEE RELATIONS	2,335	1,650	1,650	1,650	2,504	51.8%
5-160-207.00	REPRODUCTION & PRINTING	8,023	8,200	8,200	8,200	10,108	23.3%
5-160-208.00	CLOTHING	2,903	4,720	4,720	4,720	3,700	-21.6%
5-160-210.00	BOTANICAL & AGRICULTURAL	47	50	50	50	50	0.0%
5-160-211.00	CLEANING AND JANITORIAL	188	100	100	200	230	130.0%
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	10,124	4,600	4,600	3,800	6,990	52.0%
5-160-221.00	SAFETY/FIRST AID SUPPLIES	82	40	40	40	100	150.0%
5-160-223.00	SMALL APPLIANCES	377	500	500	500	1,600	220.0%
5-160-250.00	OTHER SUPPLIES	2,028	700	700	700	800	14.3%
5-160-303.00	VEHICLES/LARGE EQUIPMENT	11,512	2,500	2,500	2,500	3,000	20.0%
5-160-304.00	MACHINERY/EQUIPMENT	29	-	-	-	-	
5-160-312.00	BUILDINGS/APPLIANCES	(3)	-	-	-	3,000	
5-160-350.00	OTHER MAINTENANCE	64	-	-	-	-	
5-160-401.00	ELECTRICAL	-	-	-	-	11,981	
5-160-403.00	TELEPHONE	4,078	3,500	3,500	3,657	3,500	0.0%
5-160-404.00	GAS	-	-	-	-	300	
5-160-405.00	WATER	-	-	-	-	700	
5-160-405.50	DRAINAGE CHARGE	-	-	-	-	690	
5-160-406.00	SEWER	-	-	-	-	220	
5-160-408.00	RENTALS/LEASES	-	-	-	-	300	
5-160-408.10	RENTALS/LEASES-FLEET	619	300	300	-	-	-100.0%
5-160-409.00	ADVERTISEMENTS/LEGAL	139	-	-	-	-	
5-160-415.00	JANITORIAL SERVICES	-	-	-	-	1,500	
5-160-424.00	SERVICE CONTRACTS	82,733	110,361	110,361	58,135	68,083	-38.3%
5-160-450.00	OTHER SERVICES	177	400	400	400	1,131	182.8%
5-160-702.00	BUILDINGS	1,830	-	-	-	-	
5-160-710.00	MACHINERY/EQUIPMENT	1,999	-	-	-	-	
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	-	3,400	3,400	3,026	-	-100.0%
5-160-714.00	RADIO/RADAR/CAMERAS	-	-	-	-	10,713	
5-160-714.10	SCADA COMMUNICATIONS	316	3,000	3,000	4,300	3,000	0.0%
5-160-810.00	MACHINERY/EQUIPMENT	-	-	-	-	49,688	
5-160-814.10	SCADA COMMUNICATIONS	-	43,300	43,300	-	-	-100.0%
5-160-901.00	LIAB/CASUALTY INSURANCE	1,710	1,796	1,796	1,965	2,241	24.8%
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,542	13,250	13,250	13,250	15,175	14.5%
5-160-908.10	MILEAGE	-	200	200	200	300	50.0%
5-160-950.00	OTHER SUNDRY	471	200	200	200	200	0.0%
	TOTAL EXPENDITURES	**1,413,772**	**1,579,782**	**1,579,782**	**1,325,611**	**1,438,772**	**-8.9%**

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 102 - DEPT 161 ELECTRIC DEPT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-161-101.00	SALARIES & WAGES	745,587	1,085,519	1,085,519	979,970	1,159,365	6.8%
5-161-102.00	OVERTIME PAY	27,825	24,000	24,000	24,000	24,000	0.0%
5-161-103.00	OASDI/MEDICARE	60,004	87,816	87,816	80,398	94,239	7.3%
5-161-103.02	MATCHING RETIREMENT	144,316	199,738	199,738	182,865	207,449	3.9%
5-161-105.00	LONGEVITY PAY	7,631	7,680	7,680	7,680	8,365	8.9%
5-161-105.01	EDUCATION/MISCELLANEOUS	9,659	9,800	9,800	9,800	8,600	-12.2%
5-161-105.03	STANDBY	25,103	20,920	20,920	29,500	31,552	50.8%
5-161-106.00	MEDICAL INSURANCE	108,060	106,215	106,215	106,215	111,060	4.6%
5-161-106.01	LIFE INSURANCE	1,091	3,441	3,441	3,441	3,670	6.7%
5-161-106.02	LONG TERM DISABILITY	1,461	2,305	2,305	2,305	2,459	6.7%
5-161-107.00	WORKERS' COMPENSATION	9,804	13,501	13,501	13,501	18,342	35.9%
5-161-202.00	FUEL	25,136	25,750	25,750	22,000	22,000	-14.6%
5-161-203.00	TOOLS/SMALL EQUIPMENT	9,287	11,000	11,000	11,000	11,000	0.0%
5-161-204.00	POSTAGE & FREIGHT	43	350	350	350	350	0.0%
5-161-205.00	OFFICE SUPPLIES	7	100	100	100	600	500.0%
5-161-206.00	EMPLOYEE RELATIONS	992	1,000	1,000	1,000	1,000	0.0%
5-161-207.00	REPRODUCTION & PRINTING	2,527	1,000	1,000	4,200	4,200	320.0%
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	28,565	28,000	28,000	28,000	30,800	10.0%
5-161-210.00	BOTANICAL & AGRICULTURAL	2,630	2,500	2,500	2,500	2,500	0.0%
5-161-211.00	CLEANING AND JANITORIAL	867	1,000	1,000	1,000	1,000	0.0%
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,984	1,100	1,100	13	1,670	51.8%
5-161-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	21	-	
5-161-221.00	SAFETY/FIRST AID SUPPLIES	6,944	6,000	6,000	6,000	6,000	0.0%
5-161-223.00	SMALL APPLIANCES	-	500	500	400	-	-100.0%
5-161-250.00	OTHER SUPPLIES	3,754	5,000	5,000	5,000	5,000	0.0%
5-161-301.00	UTILITY LINES	56,082	45,000	45,000	45,000	45,000	0.0%
5-161-301.10	POLE REINFORCEMENT	-	61,000	61,000	61,000	61,000	0.0%
5-161-303.00	VEHICLES/LARGE EQUIPMENT	29,670	32,000	32,000	53,000	32,000	0.0%
5-161-304.00	MACHINERY/EQUIPMENT	4,327	3,500	3,500	3,500	3,500	0.0%
5-161-308.00	METERS	12,000	13,000	13,000	13,000	13,000	0.0%
5-161-310.00	LAND/GROUNDS	45	3,000	3,000	3,000	3,000	0.0%
5-161-311.00	UTILITY PLANTS	-	500	500	600	500	0.0%
5-161-312.00	BUILDINGS/APPLIANCES	1,464	2,500	2,500	2,500	2,500	0.0%
5-161-314.00	TRANSFORMERS	27,277	25,000	25,000	25,000	25,000	0.0%
5-161-350.00	OTHER MAINTENANCE	-	12,000	12,000	12,000	12,000	0.0%
5-161-401.00	ELECTRICAL	4,630	4,574	4,574	4,574	4,574	0.0%
5-161-402.00	AUDITS/CONSULTANTS FEES	80,022	98,482	98,482	60,748	162,780	65.3%
5-161-402.15	STATE FEES	2,500	-	-	-	-	
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	141,873	165,000	165,000	148,660	155,000	-6.1%
5-161-403.00	TELEPHONE	4,518	4,551	4,551	5,000	5,250	15.4%
5-161-404.00	GAS	867	884	884	920	950	7.5%
5-161-405.00	WATER	357	465	465	542	585	25.8%
5-161-405.50	DRAINAGE CHARGE	765	765	765	765	765	0.0%
5-161-406.00	SEWER	293	325	325	392	450	38.5%
5-161-406.60	DISPOSAL FEES	10,281	5,000	5,000	5,000	5,000	0.0%
5-161-408.10	RENTALS/LEASES-FLEET	16,546	12,500	12,500	-	-	-100.0%
5-161-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	273	-	
5-161-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	850	-	
5-161-415.00	JANITORIAL SERVICES	2,210	3,500	3,500	3,500	3,500	0.0%
5-161-424.00	SERVICE CONTRACTS	25,454	25,968	25,968	30,228	28,000	7.8%
5-161-425.00	LABORATORY TEST FEES	4,655	5,000	5,000	5,000	5,000	0.0%
5-161-450.00	OTHER SERVICES	6,323	9,000	9,000	8,000	8,000	-11.1%

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 102 - DEPT 161 ELECTRIC DEPT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-161-704.00	UTILITY LINES	-	5,000	5,000	5,000	5,000	0.0%
5-161-708.00	METERS	11,596	15,000	15,000	15,000	15,000	0.0%
5-161-708.10	SVC INSTALLS	12,950	15,000	15,000	15,000	15,000	0.0%
5-161-710.00	MACHINERY/EQUIPMENT	4,440	7,500	7,500	7,500	4,500	-40.0%
5-161-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	28,008	
5-161-714.10	SCADA COMMUNICATIONS	18,920	-	-	-	1,500	
5-161-802.00	BUILDINGS	5,550	133,447	133,447	92,000	-	-100.0%
5-161-804.00	UTILITY LINES	126,080	145,506	145,506	145,506	169,373	16.4%
5-161-804.10	UTILITY LINE-CONTINGENCY	105,460	114,352	114,352	134,352	116,639	2.0%
5-161-804.20	UTILITY LINES-CONTRACTORS	263,050	352,945	352,945	352,945	261,582	-25.9%
5-161-807.00	TRANSFORMERS	124,680	163,107	163,107	270,000	148,499	-9.0%
5-161-808.00	METERS	10,059	13,089	13,089	10,000	13,612	4.0%
5-161-808.10	SVC INSTALL	16,008	33,485	33,485	33,000	34,155	2.0%
5-161-809.10	STREET LIGHTS/SIGNALS	9,313	17,950	17,950	17,950	30,650	70.8%
5-161-812.01	AMR SOFTWARE/EQUIPMENT	16,917	-	-	-	-	
5-161-813.00	VEHICLES/LARGE EQUIPMENT	-	112,255	112,255	114,217	-	-100.0%
5-161-814.10	SCADA/COMMUNICATIONS	-	-	-	55,454	-	
5-161-814.20	FIBER EXPANSION	22,248	20,000	20,000	60,000	-	-100.0%
5-161-901.00	LIAB/CASUALTY INSURANCE	15,480	16,254	16,254	16,261	18,053	11.1%
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	39,753	36,500	36,500	36,500	36,500	0.0%
5-161-908.10	MILEAGE	150	500	500	500	500	0.0%
5-161-950.00	OTHER SUNDRY	853	1,000	1,000	1,000	1,000	0.0%
	TOTAL EXPENDITURES	**2,459,943**	**3,380,639**	**3,380,639**	**3,396,497**	**3,232,146**	**-4.4%**

PROPOSED

CITY OF BRENHAM
ELECTRIC FUND 102 - TRANSFERS IN/(OUT)
FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-601.00	INTERFUND TRNF-GENERAL	(1,640,466)	(1,626,784)	(1,626,784)	(1,558,826)	(1,590,635)	-2.2%
6-000-601.32	INTERFUND TRNSF-ELEC CAP PROJ	(191,002)	(353,502)	(353,502)	(353,502)	(348,723)	-1.4%
6-000-603.00	INTERFUND TRNF-GAS	242,126	264,879	264,879	236,180	252,787	-4.6%
6-000-604.00	INTERFUND TRNF-WATER	283,953	305,215	305,215	283,412	300,633	-1.5%
6-000-605.00	INTERFUND TRNSF-SEWER FUND	153,699	165,208	165,208	153,406	162,728	-1.5%
6-000-606.00	INTERFUND TRNF-SANITATION	8,983	-	-	-	-	
	TOTAL TRANSFERS IN/(OUT)	**(1,142,707)**	**(1,244,984)**	**(1,244,984)**	**(1,239,330)**	**(1,223,210)**	**-1.7%**

PROPOSED

CITY OF BRENHAM
ELECTRIC FUND 122 - WPC
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	17,897,455	18,577,164	18,577,164	17,983,158	18,910,015	1.8%
TOTAL REVENUES	**17,897,455**	**18,577,164**	**18,577,164**	**17,983,158**	**18,910,015**	**1.8%**
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	18,222,445	18,977,164	18,977,164	18,167,322	19,710,015	3.9%
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	-	-	-	-	-	
CAPITAL OUTLAY (X BOND PROJ)	-	-	-	-	-	
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	**18,222,445**	**18,977,164**	**18,977,164**	**18,167,322**	**19,710,015**	**3.9%**
OPERATING INCOME (LOSS)	**(324,991)**	**(400,000)**	**(400,000)**	**(184,164)**	**(800,000)**	**100.0%**
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	**(324,991)**	**(400,000)**	**(400,000)**	**(184,164)**	**(800,000)**	**100.0%**
TRANSFERS IN	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)		**-**	**-**	**-**	**-**	
CHANGE IN NET POSITION OPERATIONS	**(324,991)**	**(400,000)**	**(400,000)**	**(184,164)**	**(800,000)**	**100.0%**

PROPOSED

CITY OF BRENHAM
ELECTRIC FUND 122 - WPC
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-601.00	ELECTRIC UTIL REVENUES	20,490,833	20,866,919	20,866,919	21,131,165	21,246,597	1.8%
4-611.00	ELECTRIC PCRF	(2,593,378)	(2,289,755)	(2,289,755)	(3,148,007)	(2,336,582)	2.0%
	TOTAL REVENUES	**17,897,455**	**18,577,164**	**18,577,164**	**17,983,158**	**18,910,015**	**1.8%**

PROPOSED

CITY OF BRENHAM

ELECTRIC FUND 122 - WPC - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-701.00	ELECTRICITY PURC/BASE COST	18,220,045	18,974,764	18,974,764	18,164,922	19,707,615	3.9%
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400	0.0%
	TOTAL NON-DEPT DIRECT EXP	**18,222,445**	**18,977,164**	**18,977,164**	**18,167,322**	**19,710,015**	**3.9%**

PROPOSED

CITY OF BRENHAM
ELECTRIC CAPITAL PROJECTS FUND 132
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	-	-	-	-	-	
CAPITAL OUTLAY	-	-	-	-	382,004	
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	**-**	**-**	**-**	**-**	**382,004**	
OPERATING INCOME (LOSS)	**-**	**-**	**-**	**-**	**(382,004)**	
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	**-**	**-**	**-**	**-**	**(382,004)**	
TRANSFERS IN	191,002	353,502	353,502	353,502	348,723	-1.4%
TRANSFERS OUT	-	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)	**191,002**	**353,502**	**353,502**	**353,502**	**348,723**	**-1.4%**
CHANGE IN NET POSITION OPERATIONS	**191,002**	**353,502**	**353,502**	**353,502**	**(33,281)**	**-109.4%**
FUND BALANCE	**191,002**	**353,502**	**353,502**	**544,504**	**511,223**	**44.6%**

PROPOSED

CITY OF BRENHAM

ELECTRIC CAPITAL PROJECTS FUND 132 - DEPT 100 NON-DEPT EXPENSES

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	-	382,004	
	TOTAL NON-DEPT DIRECT EXP	**-**	**-**	**-**	**-**	**382,004**	

PROPOSED

CITY OF BRENHAM

ELECTRIC CAPITAL PROJECTS FUND 132 - TRANSFERS IN/(OUT)

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-602.00	INTERFUND TRNSF-ELEC CAP PROJ	191,002	353,502	353,502	353,502	348,723	-1.4%
	TOTAL TRANSFERS IN/(OUT)	**191,002**	**353,502**	**353,502**	**353,502**	**348,723**	**-1.4%**

City of BRENHAM

GAS FUND

PROPOSED

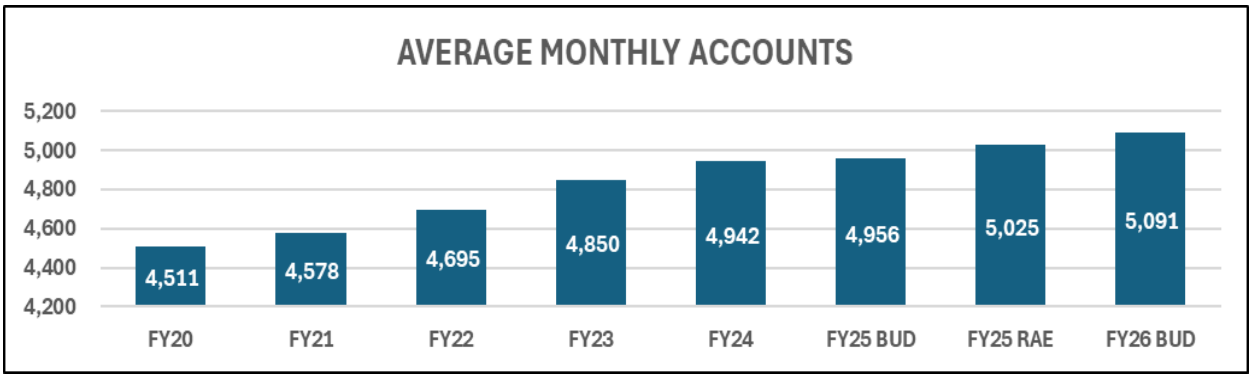
INTRODUCTION - GAS FUND

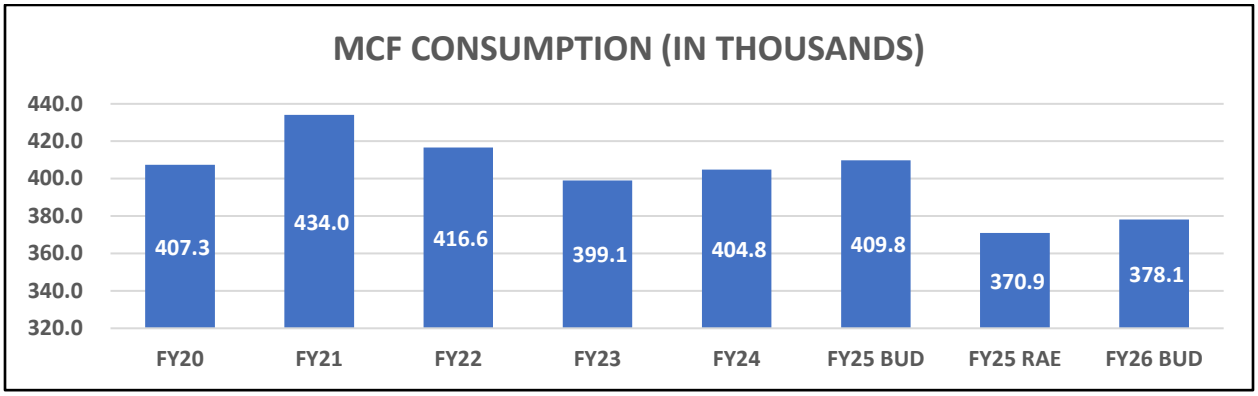
The Gas Fund is budgeted in two (2) separate funds in the INCODE accounting system: Fund 103 and Fund 123. Fund 123 is a sub-fund to Fund 103. Fund 103 is the primary operating fund for distribution operations and cost of service source for gas rate setting. Fund 123 is used to track gas supply costs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

FUND 103 - GAS DISTRIBUTION FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Distribution Revenues – $1.7 million in operating revenues are projected for the FY26 Proposed Budget. This is a decrease of ($90,936) or (5.1) percent over the FY25 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. FY26 Budget reflects the loss of revenue from the shutdown of Longwood Elastomers and the discontinuation of a major paint line at Valmont . Revenue drivers include:

  - Development growth with an increase in the average number of monthly billed accounts from residential growth.
  - Normal consumption for heating during winter, assuming an average winter.

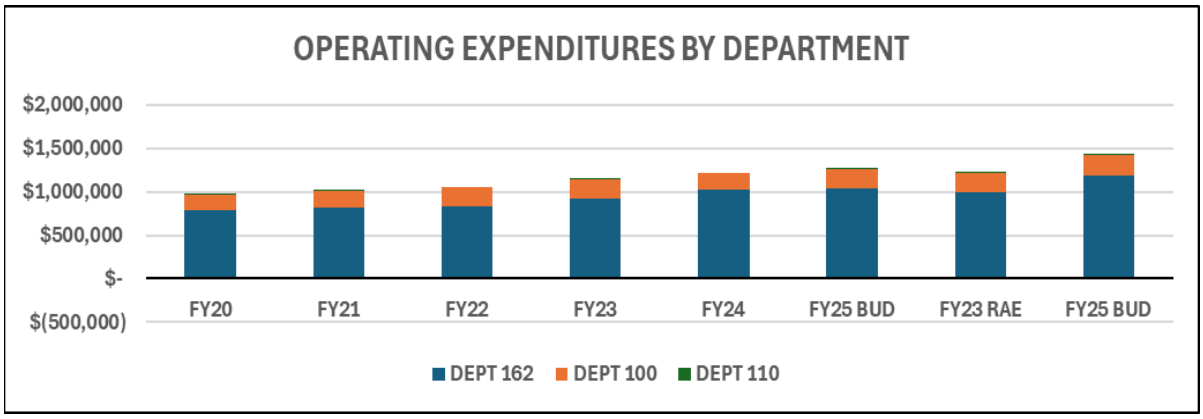




PROPOSED

- Distribution Operating Expenditures – The FY26 Proposed Budget includes $1.4 million in operating expenditures. This is an increase of $164,778 or 13 percent over the FY25 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, inventory 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 $1,183,836 .



  The largest operating expenditure is for personnel, which is 42 percent of the operating expenditure budget, followed by capital outlay (27 percent) and franchise fees (17 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 funded. The Gas Fund has no outstanding debt.

  Expenditure drivers (B2B) include:

  - An increase in personnel costs of $14,929 (2.6 percent) due to STEP pay increases but no new added positions in FY26.
  - An increase of $9,437 in supplies for various small equipment, including SCADA transmitters ($5,739) and handheld radios ($3,650).
  - A decrease of ($895) in maintenance budgets for utility lines, meters and utility plants.
  - A decrease of ($25,526) in contractual services, mainly from differences in one-time consultant projects with the Infrastructure Manuel project in FY25 costing more than the Rate Study in FY26.
  - An increase of $152,576 in revenue funded capital projects driven primarily by the Blue Bell Road Gas Loop Phase III project.
  - An increase of $12,627 in franchise fees paid to the General Fund from higher revenues.
  - A small increase in sundries budget of ($1,630) for seminars and memberships.

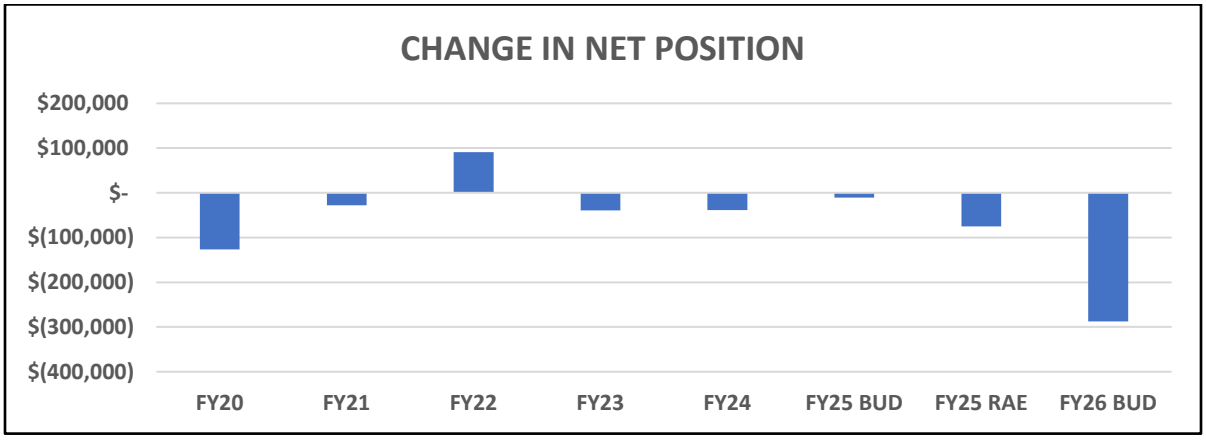
- Distribution Non-Operating Revenues (Expenditures) – The FY26 Proposed Budget shows ($39,980) decrease in non-operating revenues because of lower investment balances.

PROPOSED

- Transfers In (Out) – The Gas Fund reimburses the General Fund and the Electric Fund for shared service costs. For the FY26 Proposed Gas Fund Budget there is ($570,706) in transfers-out which is a ($18,728) decrease from FY25 Budget. B2B drivers include:

  - A decrease in transfers-out to the Electric Fund of ($12,092) due to a smaller budget for Department 160.
  - A decrease in the transfer-out to the General Fund of ($6,639) due to lower shared service costs.

- Change In Net Position – Since expenditures exceed revenues, there is a reduction in net position of ($287,444) in the FY26 Gas Distribution Fund Proposed Budget. Contributing to this deficit is a one-time charge budgeted at $192,000 for the Blue Bell Road Gas Loop Phase III. The remaining deficit is due to the loss of revenue from the shutdown of Longwood Elastomers and the unexpected discontinuation of a paint line at Valmont. For this reason, gas distribution rates may need to be increased to cover the permanent revenue losses. A gas rate study is included in the FY26 Proposed Budget.



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

- Revenues & Expenditures – $1.9 million in revenues and expenditures are projected for the FY26 Gas Power Supply Fund Proposed 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 (17 percent) because of higher mcf purchases (driven by consumption) and slightly higher commodity costs.

PROPOSED

CITY OF BRENHAM
GAS FUND 103
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	1,659,306	1,758,919	1,758,919	1,643,739	1,667,983	-5.2%
TOTAL REVENUES	**1,659,306**	**1,758,919**	**1,758,919**	**1,643,739**	**1,667,983**	**-5.2%**
OPERATING EXPENDITURES						
SALARIES	571,435	585,353	585,353	576,887	600,282	2.6%
SUPPLIES	97,115	51,326	51,326	53,907	60,763	18.4%
MAINTENANCE	18,322	39,455	39,455	38,063	38,560	-2.3%
CONTRACTUAL SERVICES	46,917	99,620	99,620	95,505	74,094	-25.6%
CAPITAL OUTLAY	269,823	237,300	237,300	200,574	389,876	64.3%
GROSS REVENUE TAX	205,223	227,541	227,541	221,122	240,168	5.5%
MISCELLANEOUS	18,766	24,368	24,368	29,466	25,998	6.7%
TOTAL OPERATING EXPENDITURES	**1,227,600**	**1,264,963**	**1,264,963**	**1,215,524**	**1,429,741**	**13.0%**
OPERATING INCOME (LOSS)	**431,706**	**493,956**	**493,956**	**428,215**	**238,242**	**-51.8%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	
ISSUANCE COSTS	-	-	-	-	-	
INTERGOVERNMENTAL	-	-	-	-	-	
INVESTMENT INCOME	76,369	85,000	85,000	43,621	45,020	-47.0%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	-	-	-	-	-	
TOTAL NONOPERATING REVENUES (EXP)	**76,369**	**85,000**	**85,000**	**43,621**	**45,020**	**-47.0%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**508,075**	**578,956**	**578,956**	**471,836**	**283,262**	**-51.1%**
TRANSFERS IN	-	-	-	-	-	
TRANSFERS OUT	(547,029)	(589,434)	(589,434)	(546,781)	(570,706)	-3.2%
TOTAL TRANSFERS IN/(OUT)	**(547,029)**	**(589,434)**	**(589,434)**	**(546,781)**	**(570,706)**	**-3.2%**
CHANGE IN NET POSITION OPERATIONS	**(38,954)**	**(10,478)**	**(10,478)**	**(74,945)**	**(287,444)**	**2643.3%**
WORKING CAPITAL - ENDING	**886,777**	**876,299**	**876,299**	**810,720**	**519,553**	**-40.7%**

PROPOSED

CITY OF BRENHAM
GAS FUND 103
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-602.00	GAS UTIL REVENUES	1,585,548	1,648,659	1,648,659	1,541,930	1,562,044	-5.3%
4-613.00	RELIGHT SERVICE	15	60	60	-	-	-100.0%
4-632.00	STATE SALES TAX	5,716	7,500	7,500	5,117	5,263	-29.8%
4-642.00	DEVELOPERS REIMBURSEMENT	18,108	55,000	55,000	45,674	50,000	-9.1%
4-650.00	CUSTOMER REPAIR & REPLACE	1,524	-	-	1,842	1,500	
4-655.00	LINE TAPS	45,719	50,000	50,000	50,000	50,000	0.0%
4-690.00	MISCELLANEOUS UTIL REVENUE	2,741	2,700	2,700	2,000	2,000	-25.9%
4-710.00	INTEREST EARNED	16	-	-	16	20	
4-710.30	INTEREST-TEXPOOL	76,353	85,000	85,000	43,605	45,000	-47.1%
	TOTAL REVENUE	**1,735,740**	**1,848,919**	**1,848,919**	**1,690,184**	**1,715,827**	**-7.2%**

PROPOSED

CITY OF BRENHAM

GAS FUND 103 - DEPT 100 NON-DEPT DIRECT EXPENSES

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-119.10	MEDICAL INS ATTRITION FACTOR	(5,659)	-	-	-	-	
5-100-904.00	GROSS REVENUE TAX	205,223	227,541	227,541	221,122	240,168	5.5%
	TOTAL NON-DEPT DIRECT EXP	**199,564**	**227,541**	**227,541**	**221,122**	**240,168**	**5.5%**

PROPOSED

CITY OF BRENHAM

GAS FUND 103 - DEPT 110 NON-DEPT MISC EXPENSES

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	65	5,000	5,000	2,824	2,824	-43.5%
5-110-906.00	INVENTORY ADJUSTMENTS	4,201	5,000	5,000	5,738	5,737	14.7%
	TOTAL NON-DEPT MISC EXP	**4,266**	**10,000**	**10,000**	**8,562**	**8,561**	**-14.4%**

PROPOSED

CITY OF BRENHAM

GAS FUND 103 - DEPT 162 GAS DEPT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-162-101.00	SALARIES & WAGES	364,883	375,563	375,563	368,793	384,919	2.5%
5-162-102.00	OVERTIME PAY	13,368	16,800	16,800	16,800	16,800	0.0%
5-162-103.00	OASDI/MEDICARE	28,844	31,861	31,861	31,343	32,735	2.7%
5-162-103.02	MATCHING RETIREMENT	72,271	72,468	72,468	71,290	72,059	-0.6%
5-162-105.00	LONGEVITY PAY	7,090	7,020	7,020	7,020	8,120	15.7%
5-162-105.01	EDUCATION/MISCELLANEOUS	6,033	6,000	6,000	6,000	6,000	0.0%
5-162-105.03	STANDBY	12,049	11,100	11,100	11,100	12,064	8.7%
5-162-106.00	MEDICAL INSURANCE	67,908	59,216	59,216	59,216	60,695	2.5%
5-162-106.01	LIFE INSURANCE	581	1,212	1,212	1,212	1,245	2.7%
5-162-106.02	LONG TERM DISABILITY	778	812	812	812	834	2.7%
5-162-107.00	WORKERS' COMPENSATION	3,289	3,301	3,301	3,301	4,811	45.7%
5-162-202.00	FUEL	9,480	9,000	9,000	9,398	9,500	5.6%
5-162-203.00	TOOLS/SMALL EQUIPMENT	2,030	3,500	3,500	3,500	4,589	31.1%
5-162-204.00	POSTAGE & FREIGHT	719	905	905	1,140	1,546	70.8%
5-162-205.00	OFFICE SUPPLIES	46	200	200	250	200	0.0%
5-162-206.00	EMPLOYEE RELATIONS	1,049	800	800	800	800	0.0%
5-162-207.00	REPRODUCTION & PRINTING	130	650	650	700	700	7.7%
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,071	4,554	4,554	5,710	6,192	36.0%
5-162-210.00	BOTANICAL & AGRICULTURAL	111	175	175	175	175	0.0%
5-162-211.00	CLEANING AND JANITORIAL	2,404	1,613	1,613	2,500	1,602	-0.7%
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	32	1,000	1,000	854	1,370	37.0%
5-162-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	33	-	
5-162-221.00	SAFETY/FIRST AID SUPPLIES	651	500	500	500	500	0.0%
5-162-250.00	OTHER SUPPLIES	6,730	5,200	5,200	5,200	5,200	0.0%
5-162-301.00	UTILITY LINES	3,094	7,000	7,000	6,500	6,500	-7.1%
5-162-303.00	VEHICLES/LARGE EQUIPMENT	4,284	4,000	4,000	4,000	4,000	0.0%
5-162-304.00	MACHINERY/EQUIPMENT	5,769	5,155	5,155	5,155	5,860	13.7%
5-162-308.00	METERS	-	8,000	8,000	8,000	8,000	0.0%
5-162-311.00	UTILITY PLANTS	5,049	15,100	15,100	14,000	14,000	-7.3%
5-162-312.00	BUILDINGS/APPLIANCES	126	200	200	338	200	0.0%
5-162-350.00	OTHER MAINTENANCE	-	-	-	70	-	
5-162-401.00	ELECTRICAL	3,219	3,347	3,347	2,083	581	-82.6%
5-162-402.00	AUDITS/CONSULTANTS FEES	2,500	59,000	59,000	59,000	40,000	-32.2%
5-162-402.15	STATE FEES	13,957	10,913	10,913	10,913	11,013	0.9%
5-162-403.00	TELEPHONE	3,220	3,100	3,100	2,655	3,100	0.0%
5-162-404.00	GAS	947	759	759	443	-	-100.0%
5-162-405.50	DRAINAGE CHARGE	701	701	701	417	-	-100.0%
5-162-406.60	DISPOSAL FEES	23	75	75	75	75	0.0%
5-162-408.00	RENTAL & LEASES	3,357	3,410	3,410	3,410	3,410	0.0%
5-162-408.10	RENTALS/LEASES-FLEET	3,545	2,000	2,000	-	-	-100.0%
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	232	-	-	194	-	
5-162-409.10	PUBLIC ED/INFORMATION	9,352	10,035	10,035	10,035	9,674	-3.6%
5-162-424.00	SERVICE CONTRACTS	2,686	2,865	2,865	2,865	3,139	9.6%
5-162-425.00	LABORATORY TEST FEES	1,400	1,500	1,500	1,500	1,680	12.0%
5-162-450.00	OTHER SERVICES	1,777	1,915	1,915	1,915	1,422	-25.7%
5-162-704.00	UTILITY LINES	49,223	-	-	-	-	
5-162-708.10	SERVICE INSTALL REPLACEMENTS	9,901	6,000	6,000	8,000	8,000	33.3%
5-162-709.00	GAS REGULATORS	5,569	5,000	5,000	5,000	5,000	0.0%
5-162-710.00	MACHINERY/EQUIPMENT	3,507	9,229	9,229	9,579	6,000	-35.0%
5-162-714.00	RADIOS/RADAR/VIDEO CAMERAS	-	-	-	-	3,650	
5-162-714.10	SCADA COMMUNICATIONS	464	3,000	3,000	568	5,739	91.3%
5-162-804.00	UTILITY LINES	24,008	16,685	16,685	16,685	5,615	-66.3%
5-162-804.10	UTILITY LINES-CONTINGENCY	12,105	22,497	22,497	10,000	23,621	5.0%
5-162-804.20	UTILITY LINES-CONTRACTORS	7,470	-	-	-	192,000	

PROPOSED

CITY OF BRENHAM

GAS FUND 103 - DEPT 162 GAS DEPT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-162-808.00	METERS	108,199	64,117	64,117	60,000	74,126	15.6%
5-162-808.10	NEW SERVICE INSTALLS	27,114	28,122	28,122	28,122	27,656	-1.7%
5-162-809.00	GAS REGULATORS	8,629	28,112	28,112	8,000	8,801	-68.7%
5-162-812.01	AMR SOFTWARE/EQUIPMENT	16,917	-	-	-	-	
5-162-813.00	VEHICLES/LARGE EQUIPMENT	65,381	77,767	77,767	77,767	58,057	-25.3%
5-162-901.00	LIAB/CASUALTY INSURANCE	4,107	4,312	4,312	4,527	5,206	20.7%
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	10,364	14,056	14,056	18,200	14,056	0.0%
5-162-908.10	MILEAGE	-	400	400	400	400	0.0%
5-162-950.00	OTHER SUNDRY	94	600	600	601	600	0.0%
	TOTAL EXPENDITURES	**1,023,835**	**1,032,422**	**1,032,422**	**988,664**	**1,183,836**	**14.7%**

PROPOSED

CITY OF BRENHAM

GAS FUND 103 - TRANSFERS IN/(OUT)

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-601.00	INTERFUND TRNF-GENERAL	(304,903)	(324,555)	(324,555)	(310,601)	(317,919)	-2.0%
6-000-602.00	INTERFUND TRNF-ELECTRIC	(242,126)	(264,879)	(264,879)	(236,180)	(252,787)	-4.6%
	TOTAL TRANSFERS IN/(OUT)	**(547,029)**	**(589,434)**	**(589,434)**	**(546,781)**	**(570,706)**	**-3.2%**

PROPOSED

CITY OF BRENHAM
GAS WPC FUND 123
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	1,346,220	1,601,933	1,601,933	1,616,952	1,868,928	16.7%
TOTAL REVENUES	**1,346,220**	**1,601,933**	**1,601,933**	**1,616,952**	**1,868,928**	**16.7%**
OPERATING EXPENDITURES						
COST OF SALES & SERVICES	1,273,981	1,601,933	1,601,933	1,618,064	1,872,651	16.9%
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	2,043	-	-	-	-	
CAPITAL OUTLAY	-	-	-	-	-	
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	**1,276,024**	**1,601,933**	**1,601,933**	**1,618,064**	**1,872,651**	**16.9%**
OPERATING INCOME (LOSS)	**70,196**	**-**	**-**	**(1,112)**	**(3,723)**	
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	**70,196**	**-**	**-**	**(1,112)**	**(3,723)**	
TRANSFERS IN	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	
CHANGE IN NET POSITION OPERATIONS	**70,196**	**-**	**-**	**(1,112)**	**(3,723)**	

PROPOSED

CITY OF BRENHAM
GAS WPC FUND 123
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-602.00	GAS UTIL REVENUES	2,165,921	2,192,516	2,192,516	1,984,543	2,023,071	-7.7%
4-611.00	GAS COST ADJUSTMENT	(819,701)	(590,583)	(590,583)	(367,591)	(154,143)	-73.9%
	TOTAL REVENUE	**1,346,220**	**1,601,933**	**1,601,933**	**1,616,952**	**1,868,928**	**16.7%**

PROPOSED

CITY OF BRENHAM

GAS WPC FUND 123 - DEPT 100 NON-DEPT DIRECT EXPENSES

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-419.00	LEGAL FEES	2,043	-	-	-	-	
5-100-705.00	GAS PURCHASE COST	1,273,981	1,601,933	1,601,933	1,618,064	1,872,651	16.9%
	TOTAL NON-DEPT DIRECT EXP	**1,276,024**	**1,601,933**	**1,601,933**	**1,618,064**	**1,872,651**	**16.9%**

City of BRENHAM

WATER FUND

PROPOSED

INTRODUCTION – WATER FUND V4.0

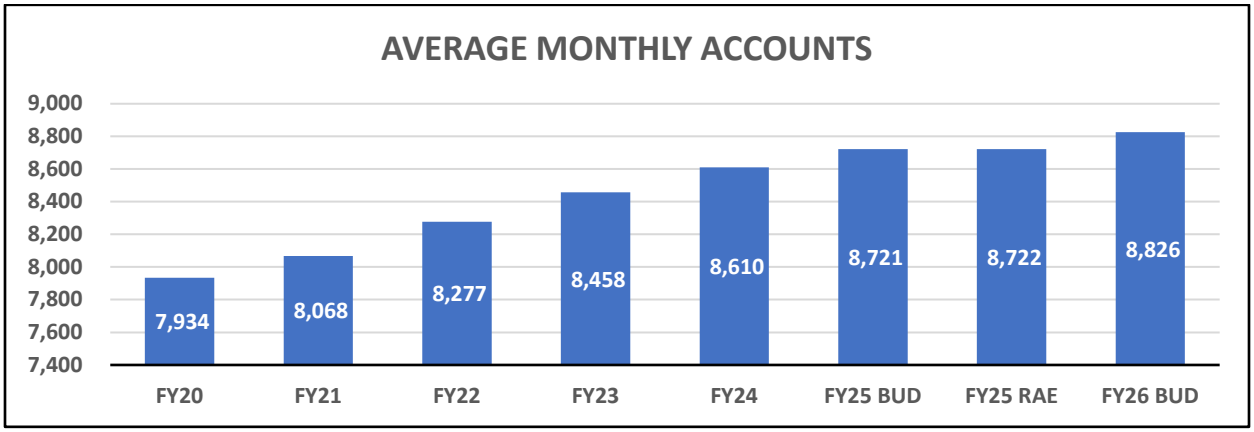
The Water Fund is budgeted in two (2) separate funds in the INCODE accounting system: Fund 104 and Fund 134. Fund 134 is a sub-fund to Fund 104. Fund 104 is the primary operating fund for water treatment and distribution operations and cost of service source for water rate setting. Fund 134 was established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

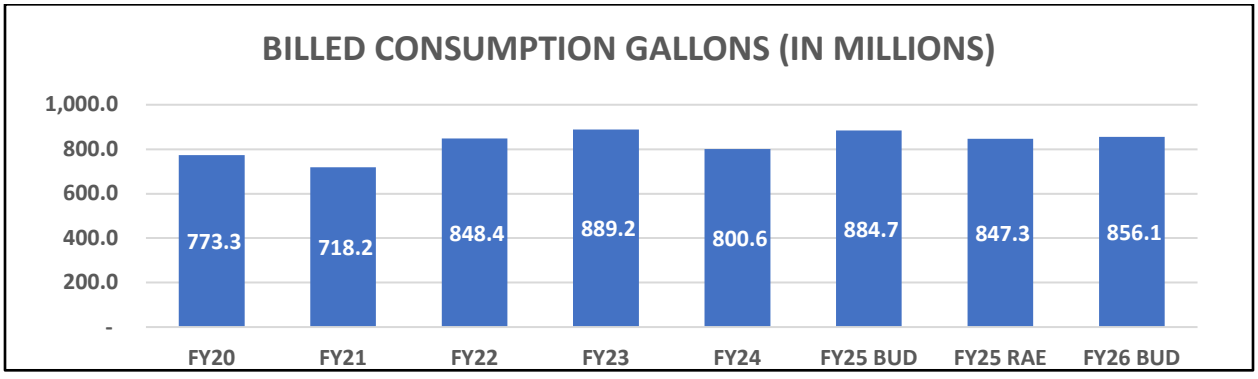
FUND 104 - WATER FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Operating Revenues – $8.8 million in operating revenues are projected for the FY26 Proposed Budget. This is an increase of $0.8 million or 10.2 percent over the FY25 Budget and reflects water rate increases in May of 2025 and April of 2026 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-out to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 97.6 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 residential and commercial development.

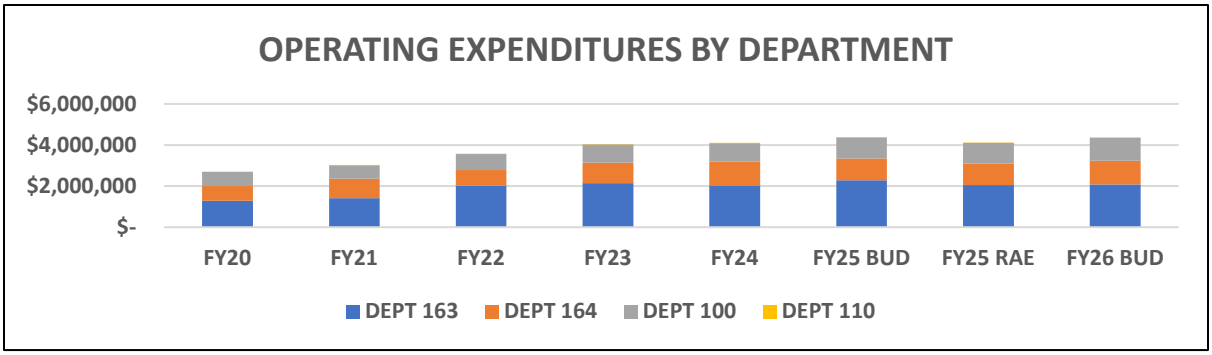




PROPOSED

- Operating Expenditures – The FY26 Proposed Budget includes $4.4 million in operating expenditures. This is a small decrease of ($6,657) or -0.2 percent over the FY25 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 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 $2.1 million or 47.5 percent of operating expenditures. The operating budget for Department 164 is $1.2 million.



The largest operating expenditure is for personnel which is 26.5 percent of the operating expenditure budget, followed by supplies (25.8 percent), franchise fee (13.8 percent), purchased water (12.1 percent), contractual services (10.5 percent), maintenance (6.4 percent) capital outlay (3.6 percent), and miscellaneous expenditures (1.3 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital appearing in the Fund 104 operating budget is revenue or reserve funded. Debt and grant funded capital is budgeted in Fund 134.

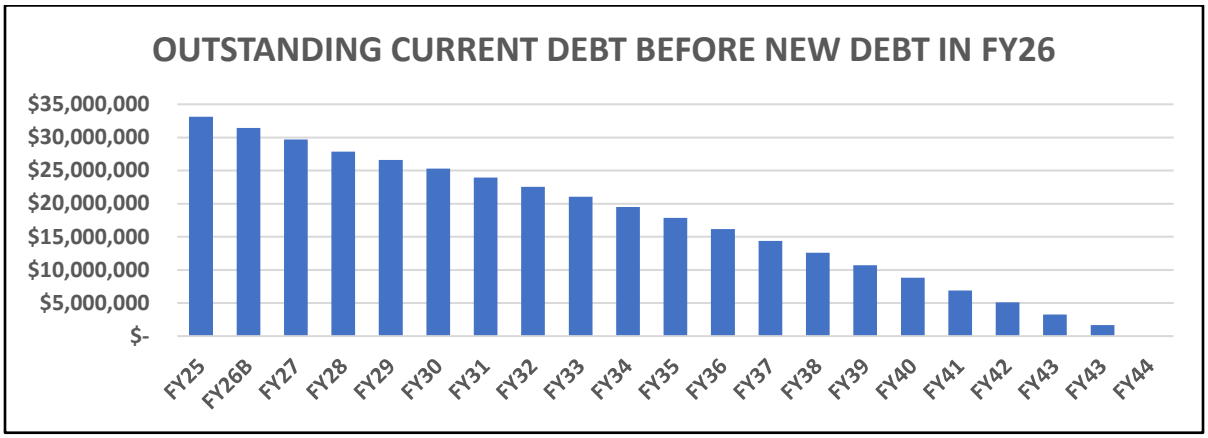
Expenditure drivers (B2B) include:

- A $35,656 (7.2 percent) increase in purchased water supply per Brazos Valley River Authority (BRA).
- An increase in personnel costs of $18,699, or 1.5 percent, from normal step pay increases and addition of an Assistant Superintendent position in Department 164. The cost of the Assistant Superintendent position is split 50/50 between the Water Fund and Wastewater Fund.
- An increase of $42,976 in supplies expenditures, of which almost half is for radios with the remainder for electrician tools and PPE related clothing.
- A $13,900 increase in maintenance related to treatment plant rehab.
- A small increase in contractual services budget of $4,670.
- A decrease of ($194,708) in capital expenditures with FY25 budgeted chlorination room improvements absorbed into Water Plant Expansion project.
- An increase of $55,077 in franchise fees on higher FY26 revenues due to water rate increases.
- An increase of $17,532 in miscellaneous for seminars and training.

PROPOSED

- 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 FY25, the outstanding debt balance is $33.1 million. The FY26 Proposed Budget shows ($3.4) million in net expenditures, meaning expenditures exceed non-operating revenues. The expenditure driver is for debt service and there is an increase of $1.3 million on a B2B basis. Budget drivers include:

  - An increase in debt service payments because of a planned new debt issuance of $5.8 million for funding capital projects, including groundwater wells and engineering for a new water tower.
  - Higher investment earnings and miscellaneous revenues.

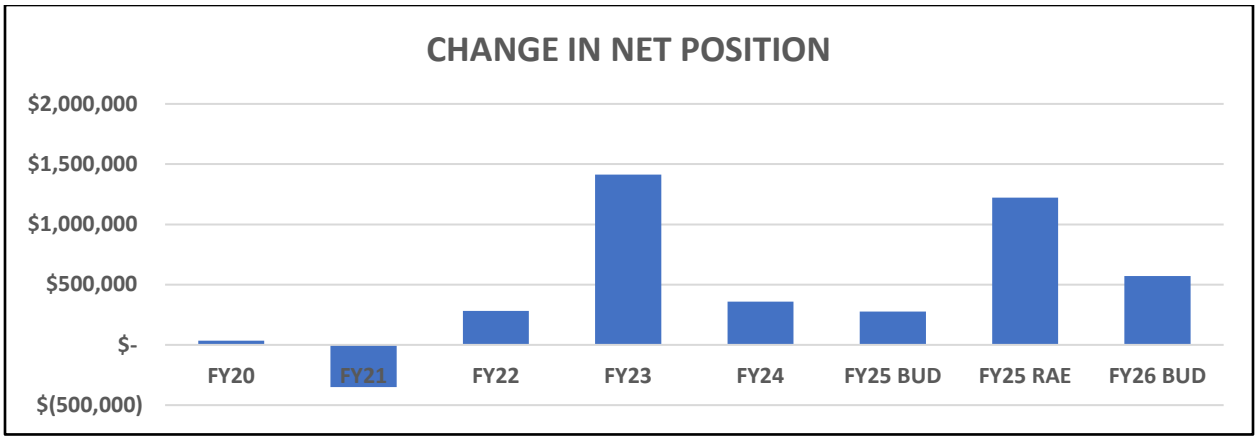


- Transfers In (Out) – The Water Fund reimburses via transfers-out to the General Fund and the Electric Fund shared service costs for such administrative oversight, utility billing, customer service, SCADA, IT, accounting/finance, human resources, etc. For the FY26 Water Fund Proposed Budget there is ($609,075) in transfers-out which is $11,295 lower than FY25 Budget. Transfers-in from Impact Fees, at $100,000, is lower than the FY25 Budget of $150,000. B2B drivers include:

  - A decrease of $11,295 in transfers-outs to the General Fund.
  - A $100,000 transfer-in from the Impact Fee Fund.

- Change In Net Position – There is an increase in net position of $572,301 in the FY26 Water Fund Proposed Budget.

PROPOSED



FUND 134 – WATER CAPITAL PROJECTS FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Expenditures/Revenues – The FY26 Proposed Budget includes $14.4 million of primarily capital expenditures using debt proceeds from 2024 to 2026 issuances for water plant expansion, groundwater well site and main replacements. These are multi-year projects.

- Change in Net Position – The FY26 Proposed Budget for Fund 134 shows a change in net position of ($13.9) million, which is funded by bond proceeds recorded as a balance sheet item.

PROPOSED

CITY OF BRENHAM
WATER FUND 104 - WATER OPERATIONS
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	6,276,248	7,990,742	7,990,742	7,767,715	8,804,502	10.2%
TOTAL REVENUES	**6,276,248**	**7,990,742**	**7,990,742**	**7,767,715**	**8,804,502**	**10.2%**
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	467,556	494,664	494,664	497,607	530,320	7.2%
SALARIES	1,055,854	1,137,263	1,137,263	1,082,763	1,155,962	1.6%
SUPPLIES	1,201,737	1,083,505	1,083,505	1,057,524	1,126,481	4.0%
MAINTENANCE	260,322	263,100	263,100	258,600	277,000	5.3%
CONTRACTUAL SERVICES	451,026	455,798	455,798	409,542	460,468	1.0%
CAPITAL OUTLAY	208,724	350,645	350,645	228,650	155,937	-55.5%
GROSS REVENUE TAX	425,891	546,286	546,286	529,790	601,363	10.1%
MISCELLANEOUS	37,435	40,629	40,629	48,115	57,702	42.0%
TOTAL OPERATING EXPENDITURES	**4,108,546**	**4,371,890**	**4,371,890**	**4,112,591**	**4,365,233**	**-0.2%**
OPERATING INCOME (LOSS)	**2,167,702**	**3,618,852**	**3,618,852**	**3,655,124**	**4,439,269**	**22.7%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(336,215)	(905,429)	(905,429)	(817,003)	(1,599,724)	76.7%
PRINCIPAL RETIREMENT (AUG)	(1,050,000)	(1,749,914)	(1,749,914)	(955,000)	(1,875,121)	7.2%
ISSUANCE COSTS	(76,171)	(369,000)	(369,000)	(288,420)	(74,541)	-79.8%
INTERGOVERNMENTAL	-	-	-	-	-	
INVESTMENT INCOME	86,131	70,000	70,000	78,288	79,289	13.3%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	82,410	81,801	81,801	134,374	112,204	37.2%
TOTAL NONOPERATING REVENUES (EXP)	**(1,293,845)**	**(2,872,542)**	**(2,872,542)**	**(1,847,761)**	**(3,357,893)**	**16.9%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**873,857**	**746,310**	**746,310**	**1,807,363**	**1,081,376**	**44.9%**
TRANSFERS IN	65,900	150,000	150,000	-	100,000	-33.3%
TRANSFERS OUT	(579,763)	(620,340)	(620,340)	(584,572)	(609,075)	-1.8%
TOTAL TRANSFERS IN/(OUT)	**(513,863)**	**(470,340)**	**(470,340)**	**(584,572)**	**(509,075)**	**8.2%**
CHANGE IN NET POSITION OPERATIONS	**359,994**	**275,970**	**275,970**	**1,222,791**	**572,301**	**107.4%**
WORKING CAPITAL - ENDING	**5,260,793**	**23,127,163**	**23,127,163**	**21,995,561**	**14,462,598**	**-37.5%**

NOTE: WORKING CAPITAL INCLUDES UNSPENT BOND PROCEEDS FROM 2024 AND 2025 ISSUES

PROPOSED

CITY OF BRENHAM
WATER FUND 104
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-603.00	WATER UTIL REVENUES	6,084,154	7,804,092	7,804,092	7,567,796	8,590,900	10.1%
4-607.00	FIRE LINE	119,705	120,000	120,000	128,612	142,984	19.2%
4-614.00	SERVICE CHARGE	75	150	150	200	125	-16.7%
4-650.00	CUSTOMER REPAIR & REPLACE	3,081	3,000	3,000	3,532	3,532	17.7%
4-651.00	SET METER ON FIRE HYDRANT	800	2,000	2,000	1,200	1,200	-40.0%
4-655.00	LINE TAPS	58,225	60,000	60,000	64,137	62,800	4.7%
4-656.00	WATER RESALE AGREEMENT	72,369	77,001	77,001	77,013	82,404	7.0%
4-690.00	MISCELLANEOUS UTIL REVENUE	6,618	6,500	6,500	8,745	9,468	45.7%
4-710.00	INTEREST EARNED	10,888	-	-	10,888	10,889	
4-710.30	INTEREST-TEXPOOL	75,054	70,000	70,000	58,595	60,000	-14.3%
4-710.31	INTEREST-TEXSTAR	188	-	-	8,805	8,400	
4-720.00	INSURANCE PROCEEDS	5,153	-	-	-	-	
4-770.00	RENTAL INCOME	4,400	4,800	4,800	4,800	4,800	0.0%
4-790.00	MISC OTHER REVENUE	-	-	-	29,552	25,000	
4-790.50	AMORTIZED BOND PREMIUMS	81,965	-	-	-	-	
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	22,916	-	
4-790.61	SALE OF NON CAPITAL ASSETS	489	-	-	93	-	
	TOTAL REVENUES	**6,523,166**	**8,147,543**	**8,147,543**	**7,986,884**	**9,002,502**	**10.5%**

PROPOSED

CITY OF BRENHAM

WATER FUND 104 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-119.10	MEDICAL ATTRITION FACTOR	(10,519)	(11,416)	(11,416)	(11,412)	-	-100.0%
5-100-402.00	AUDITS/CONSULTANT FEES	29,900	-	-	-	-	
5-100-421.20	BOND ISSUANCE COSTS	76,171	369,000	369,000	288,420	74,541	-79.8%
5-100-708.00	WATER PURCHASED	467,556	494,664	494,664	497,607	530,320	7.2%
5-100-860.11	DEBT SERVICE-INTEREST	336,215	905,429	905,429	817,003	1,599,724	76.7%
5-100-860.15	PRINCIPAL-DEBT SERVICE	1,050,000	1,749,914	1,749,914	955,000	1,875,121	7.2%
5-100-904.00	GROSS REVENUE TAX	425,891	546,286	546,286	529,790	601,363	10.1%
	TOTAL NON-DEPT DIRECT EXP	**2,375,214**	**4,053,877**	**4,053,877**	**3,076,408**	**4,681,069**	**15.5%**

PROPOSED

CITY OF BRENHAM

WATER FUND 104 - DEPT 110 NON-DEPT MISC

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	(3,590)	5,000	5,000	6,507	6,507	30.1%
5-110-906.00	INVENTORY ADJUSTMENTS	12,507	3,000	3,000	6,719	6,718	123.9%
	TOTAL NON-DEPT MISC EXP	**8,918**	**8,000**	**8,000**	**13,226**	**13,225**	**65.3%**

PROPOSED

CITY OF BRENHAM

WATER FUND 104 - DEPT 163 WATER TREATMENT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-163-101.00	SALARIES & WAGES	424,569	479,622	479,622	441,316	394,802	-17.7%
5-163-102.00	OVERTIME PAY	24,128	23,600	23,600	23,600	23,600	0.0%
5-163-103.00	OASDI/MEDICARE	33,271	39,717	39,717	36,787	32,803	-17.4%
5-163-103.02	MATCHING RETIREMENT	81,353	90,338	90,338	83,672	72,209	-20.1%
5-163-105.00	LONGEVITY PAY	3,798	3,960	3,960	3,960	1,395	-64.8%
5-163-105.01	EDUCATION/MISCELLANEOUS	7,239	7,200	7,200	7,200	6,000	-16.7%
5-163-105.03	STANDBY	2,365	4,800	4,800	4,800	3,000	-37.5%
5-163-106.00	MEDICAL INSURANCE	78,660	72,937	72,937	72,937	67,731	-7.1%
5-163-106.01	LIFE INSURANCE	706	1,531	1,531	1,531	1,255	-18.0%
5-163-106.02	LONG TERM DISABILITY	946	1,026	1,026	1,026	841	-18.0%
5-163-107.00	WORKERS' COMPENSATION	5,604	6,328	6,328	6,328	7,209	13.9%
5-163-201.00	CHEMICALS	709,249	725,000	725,000	697,759	725,000	0.0%
5-163-202.00	FUEL	10,739	10,000	10,000	11,000	11,000	10.0%
5-163-203.00	TOOLS/SMALL EQUIPMENT	715	1,500	1,500	1,400	1,500	0.0%
5-163-204.00	POSTAGE & FREIGHT	2,458	2,500	2,500	2,500	3,000	20.0%
5-163-205.00	OFFICE SUPPLIES	80	500	500	500	600	20.0%
5-163-206.00	EMPLOYEE RELATIONS	786	600	600	800	800	33.3%
5-163-207.00	REPRODUCTION & PRINTING	1,884	2,000	2,000	2,000	2,000	0.0%
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,109	7,900	7,900	9,165	9,200	16.5%
5-163-209.00	EDUCATIONAL	2,255	500	500	300	300	-40.0%
5-163-210.00	BOTANICAL & AGRICULTURAL	63	100	100	300	350	250.0%
5-163-211.00	CLEANING AND JANITORIAL	751	1,000	1,000	1,000	1,000	0.0%
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,985	2,200	2,200	1,469	5,400	145.5%
5-163-220.00	LAB SUPPLIES	31,073	34,485	34,485	25,000	35,429	2.7%
5-163-221.00	SAFETY/FIRST AID SUPPLIES	6,057	3,000	3,000	2,900	3,000	0.0%
5-163-223.00	SMALL APPLIANCES	1,277	1,000	1,000	300	800	-20.0%
5-163-250.00	OTHER SUPPLIES	2,267	2,500	2,500	1,000	2,500	0.0%
5-163-303.00	VEHICLES/LARGE EQUIPMENT	9,498	1,500	1,500	1,500	1,500	0.0%
5-163-304.00	MACHINERY/EQUIPMENT	334	1,000	1,000	1,000	1,000	0.0%
5-163-309.00	COMMUNICATION/PHOTO EQUIP	286	-	-	-	-	
5-163-310.00	LAND/GROUNDS	1,656	1,600	1,600	3,000	3,000	87.5%
5-163-311.00	UTILITY PLANTS	153,298	150,000	150,000	150,000	166,000	10.7%
5-163-312.00	BUILDINGS/APPLIANCES	1,319	5,000	5,000	4,500	5,000	0.0%
5-163-350.00	OTHER MAINTENANCE	1,198	1,000	1,000	1,000	1,000	0.0%
5-163-401.00	ELECTRICAL	220,886	253,651	253,651	229,214	237,500	-6.4%
5-163-402.00	AUDITS/CONSULTANTS FEES	22,188	44,000	44,000	35,000	27,080	-38.5%
5-163-402.15	STATE FEES	21,401	25,000	25,000	25,000	25,000	0.0%
5-163-403.00	TELEPHONE	1,048	869	869	1,200	1,200	38.1%
5-163-404.00	GAS	282	-	-	810	810	
5-163-405.50	DRAINAGE CHARGE	135	135	135	427	836	519.3%
5-163-406.60	DISPOSAL FEES	462	180	180	429	500	177.8%
5-163-408.00	RENTAL & LEASES	6,925	6,000	6,000	6,000	6,000	0.0%
5-163-408.10	RENTALS/LEASES-FLEET	838	500	500	-	-	-100.0%
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,116	800	800	500	600	-25.0%
5-163-424.00	SERVICE CONTRACTS	9,766	10,070	10,070	15,000	17,958	78.3%
5-163-425.00	LABORATORY TEST FEES	21,610	16,800	16,800	16,000	19,246	14.6%
5-163-450.00	OTHER SERVICES	17,973	17,625	17,625	18,000	18,375	4.3%
5-163-710.00	MACHINERY/EQUIPMENT	638	7,000	7,000	5,000	6,000	-14.3%
5-163-714.00	RADIOS/RADAR/CAMERAS	-	3,120	3,120	3,130	17,551	462.5%
5-163-714.10	SCADA COMMUNICATIONS	7,968	3,000	3,000	-	3,000	0.0%
5-163-715.00	OTHER CAPITAL	20,267	12,000	12,000	14,864	11,500	-4.2%
5-163-805.00	UTILITY PLANTS	17,600	122,094	122,094	5,000	57,437	-53.0%

PROPOSED

CITY OF BRENHAM

WATER FUND 104 - DEPT 163 WATER TREATMENT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-163-810.00	MACHINERY/EQUIPMENT	45,944	-	-	-	-	
5-163-813.00	VEHICLES/LARGE EQUIPMENT	-	46,000	46,000	44,323	-	-100.0%
5-163-901.00	LIAB/CASUALTY INSURANCE	10,798	20,002	20,002	20,573	23,654	18.3%
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,913	9,000	9,000	8,900	10,344	14.9%
5-163-908.10	MILEAGE	358	700	700	600	700	0.0%
	TOTAL EXPENDITURES	**2,041,090**	**2,284,490**	**2,284,490**	**2,051,521**	**2,075,515**	**-9.1%**

PROPOSED

CITY OF BRENHAM

WATER FUND 104 - DEPT 164 WATER CONSTRUCTION

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-164-101.00	SALARIES & WAGES	250,582	259,710	259,710	254,430	351,406	35.3%
5-164-102.00	OVERTIME PAY	12,366	13,000	13,000	13,000	11,100	-14.6%
5-164-103.00	OASDI/MEDICARE	19,566	22,471	22,471	22,068	29,250	30.2%
5-164-103.02	MATCHING RETIREMENT	49,012	51,113	51,113	50,194	64,389	26.0%
5-164-105.00	LONGEVITY PAY	3,740	3,840	3,840	3,840	4,340	13.0%
5-164-105.01	EDUCATION/MISCELLANEOUS	7,239	7,200	7,200	7,200	6,000	-16.7%
5-164-105.03	STANDBY	9,302	10,000	10,000	10,000	9,512	-4.9%
5-164-106.00	MEDICAL INSURANCE	47,568	45,414	45,414	45,414	60,532	33.3%
5-164-106.01	LIFE INSURANCE	398	845	845	845	1,129	33.6%
5-164-106.02	LONG TERM DISABILITY	534	566	566	566	756	33.6%
5-164-107.00	WORKERS' COMPENSATION	3,424	3,461	3,461	3,461	6,703	93.7%
5-164-201.00	CHEMICALS	-	-	-	291	300	
5-164-202.00	FUEL	13,793	16,000	16,000	15,300	15,300	-4.4%
5-164-203.00	TOOLS/SMALL EQUIPMENT	5,992	4,500	4,500	4,500	8,000	77.8%
5-164-204.00	POSTAGE & FREIGHT	63	100	100	709	100	0.0%
5-164-205.00	OFFICE SUPPLIES	395	200	200	200	200	0.0%
5-164-206.00	EMPLOYEE RELATIONS	1,356	1,400	1,400	1,400	1,000	-28.6%
5-164-207.00	REPRODUCTION & PRINTING	1,202	1,200	1,200	1,200	1,200	0.0%
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	10,383	10,000	10,000	13,000	10,000	0.0%
5-164-210.00	BOTANICAL & AGRICULTURAL	747	400	400	1,500	1,000	150.0%
5-164-211.00	CLEANING AND JANITORIAL	2,738	1,300	1,300	2,700	3,700	184.6%
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,500	1,000	1,000	1,770	1,000	0.0%
5-164-221.00	SAFETY/FIRST AID SUPPLIES	1,753	3,000	3,000	3,000	3,000	0.0%
5-164-223.00	SMALL APPLIANCES	-	-	-	67	-	
5-164-250.00	OTHER SUPPLIES	2,673	2,000	2,000	3,500	2,500	25.0%
5-164-301.00	UTILITY LINES	82,938	90,000	90,000	85,000	85,000	-5.6%
5-164-303.00	VEHICLES/LARGE EQUIPMENT	6,689	7,000	7,000	7,000	7,000	0.0%
5-164-304.00	MACHINERY/EQUIPMENT	2,752	4,000	4,000	3,500	3,500	-12.5%
5-164-308.00	METERS	-	-	-	100	-	
5-164-312.00	BUILDINGS/APPLIANCES	350	2,000	2,000	2,000	4,000	100.0%
5-164-350.00	OTHER MAINTENANCE	4	-	-	-	-	
5-164-401.00	ELECTRICAL	4,714	5,780	5,780	4,800	5,000	-13.5%
5-164-402.00	AUDITS/CONSULTANTS FEES	9,978	10,000	10,000	10,000	10,000	0.0%
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	5,780	5,780	5,780	5,780	5,780	0.0%
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	-	-	-	40,000	
5-164-402.80	SPECIAL SVCS-HYDRANT SURVEY	27,515	30,000	30,000	30,000	30,000	0.0%
5-164-403.00	TELEPHONE	2,467	2,531	2,531	4,000	4,000	58.0%
5-164-404.00	GAS	875	1,000	1,000	1,345	1,500	50.0%
5-164-405.00	WATER	374	546	546	447	500	-8.4%
5-164-405.50	DRAINAGE CHARGE	611	611	611	611	611	0.0%
5-164-406.00	SEWER	260	230	230	230	240	4.3%
5-164-406.60	DISPOSAL FEES	363	500	500	-	500	0.0%
5-164-408.00	RENTAL & LEASES	-	-	-	-	3,000	
5-164-408.10	RENTALS/LEASES-FLEET	40,978	20,000	20,000	-	-	-100.0%
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	443	443	1,200	500	12.9%
5-164-424.00	SERVICE CONTRACTS	2,295	2,247	2,247	3,049	3,232	43.8%
5-164-450.00	OTHER SERVICES	289	500	500	500	500	0.0%
5-164-702.00	BUILDINGS	1,007	-	-	-	-	
5-164-708.00	METERS	278,371	150,000	150,000	150,000	150,000	0.0%
5-164-708.10	SERVICE INSTALL REPLACEMENTS	70,093	55,000	55,000	65,000	55,000	0.0%
5-164-710.00	MACHINERY/EQUIPMENT	4,051	17,500	17,500	13,000	17,100	-2.3%
5-164-714.00	RADIOS/RADAR/CAMERAS	-	-	-	-	17,151	

PROPOSED

CITY OF BRENHAM

WATER FUND 104 - DEPT 164 WATER CONSTRUCTION

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-164-804.10	UTILITY LINE-CONTINGENCY	-	23,500	23,500	23,500	23,500	0.0%
5-164-808.00	METERS	43,949	44,000	44,000	44,000	44,000	0.0%
5-164-808.10	NEW SERVICE INSTALLS	18,415	31,000	31,000	31,000	31,000	0.0%
5-164-812.01	AMR SOFTWARE/EQUIPMENT	16,917	-	-	-	-	
5-164-813.00	VEHICLES/LARGE EQUIPMENT	65,900	84,051	84,051	80,827	-	-100.0%
5-164-901.00	LIAB/CASUALTY INSURANCE	3,359	3,527	3,527	3,923	4,511	27.9%
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,388	4,000	4,000	7,000	11,275	181.9%
5-164-908.10	MILEAGE	111	400	400	400	500	25.0%
	TOTAL EXPENDITURES	**1,142,120**	**1,054,866**	**1,054,866**	**1,038,366**	**1,151,317**	**9.1%**

PROPOSED

CITY OF BRENHAM
WATER FUND 104 - TRANSFERS IN/(OUT)
FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-601.00	INTERFUND TRNF-GENERAL	(295,810)	(315,125)	(315,125)	(301,160)	(308,442)	-2.1%
6-000-602.00	INTERFUND TRNF-ELECTRIC	(283,953)	(305,215)	(305,215)	(283,412)	(300,633)	-1.5%
6-000-602.20	INTERFUND TRNF-FLEET	65,900	-	-	-	-	
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	150,000	150,000	-	100,000	-33.3%
	TOTAL TRANSFERS IN/(OUT)	**(513,863)**	**(470,340)**	**(470,340)**	**(584,572)**	**(509,075)**	**8.2%**

PROPOSED

CITY OF BRENHAM
WATER CAPITAL PROJECTS FUND 134
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	-	-	-	-	-	
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	490	-	-	-	-	
CAPITAL OUTLAY	1,407,450	6,230,600	6,230,600	4,575,348	14,416,111	131.4%
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	**1,407,940**	**6,230,600**	**6,230,600**	**4,575,348**	**14,416,111**	**131.4%**
OPERATING INCOME (LOSS)	**(1,407,940)**	**(6,230,600)**	**(6,230,600)**	**(4,575,348)**	**(14,416,111)**	**131.4%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	
ISSUANCE COSTS	-	-	-	-	-	
INTERGOVERNMENTAL	135,806	-	-	-	-	
INVESTMENT INCOME	123,600	150,000	150,000	598,836	510,000	240.0%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	-	-	-	-	-	
TOTAL NONOPERATING REVENUES (EXP)	**259,406**	**150,000**	**150,000**	**598,836**	**510,000**	**240.0%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**(1,148,535)**	**(6,080,600)**	**(6,080,600)**	**(3,976,512)**	**(13,906,111)**	**128.7%**
TRANSFERS IN		-	-	-	-	
TRANSFERS OUT		-	-	-	-	
TOTAL TRANSFERS IN/(OUT)		**-**	**-**	**-**	**-**	
CHANGE IN NET POSITION OPERATIONS	**(1,148,535)**	**(6,080,600)**	**(6,080,600)**	**(3,976,512)**	**(13,906,111)**	**128.7%**

PROPOSED

CITY OF BRENHAM
WATER CAPITAL PROJECTS FUND 134
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-710.31	TEXSTAR INTEREST	123,600	150,000	150,000	598,836	510,000	240.0%
4-733.00	GRANT REVENUE	135,806	-	-	-	-	
	TOTAL REVENUES	**259,406**	**150,000**	**150,000**	**598,836**	**510,000**	**240.0%**

PROPOSED

CITY OF BRENHAM

WATER CAPITAL PROJECTS FUND 134 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-100-402.00	AUDITS/CONSULTANTS FEES	490	-	-	-	-	
5-100-804.20	UTILITY LINES-CONTRACTOR	96,000	1,554,000	1,554,000	1,723,738	1,425,000	-8.3%
5-100-805.00	UTILITY PLANTS	1,311,450	4,676,600	4,676,600	2,851,610	12,991,111	177.8%
	TOTAL NON-DEPT DIRECT EXP	**1,407,940**	**6,230,600**	**6,230,600**	**4,575,348**	**14,416,111**	**131.4%**

DETAIL:

5-100-804.20

ENGIN: HERITAGE/CARRIAGE/CENT CIR/CHURCH/W MANSFIELD - 2024 BONDS		-	-	64,000	-	
CONST: HERITAGE/CARRIAGE/CENT CIR/CHURCH/W MANSFIELD - 2024 BONDS		1,377,000	1,377,000	1,445,738	-	-100.0%
ENGIN: W FIRST/W 2ND/HIGH/ GREEN/ KWY/W ALAMO - 2025 BONDS		177,000	177,000	214,000	-	-100.0%
CONST: W FIRST/W 2ND/HIGH/ GREEN/ KWY/W ALAMO - 2025 BONDS		-	-	-	1,425,000	
		1,554,000	**1,554,000**	**1,723,738**	**1,425,000**	**-8.3%**

5-100-805.00

63C-21C WATER PLANT EXPANSION		3,726,600	3,726,600	481,942	7,633,734	104.8%
LOESCH ST WELLS PHASE 1		950,000	950,000	2,369,668	-	-100.0%
LOESCH ST WELLS PHASE 2		-	-	-	5,022,500	
ENG WATER TOWER - WESTSIDE		-	-	-	334,877	
		4,676,600	**4,676,600**	**2,851,610**	**12,991,111**	**177.8%**

City of BRENHAM

WASTEWATER FUND

PROPOSED

INTRODUCTION – WASTEWATER FUND

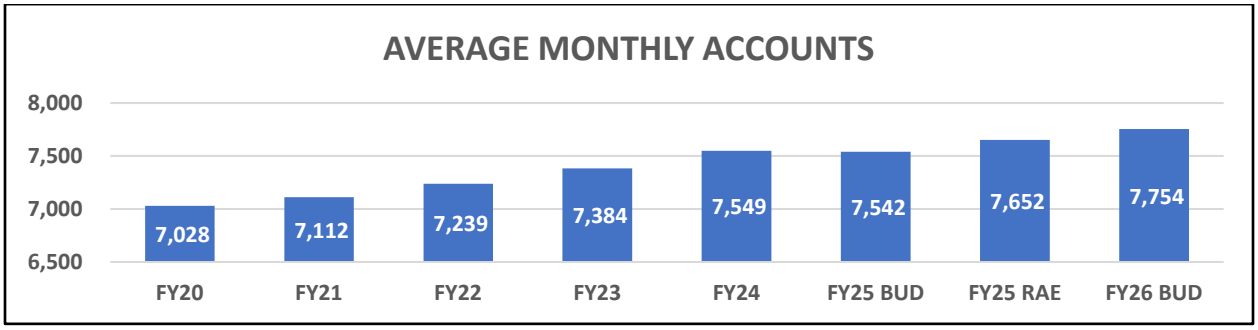
The Wastewater Fund is budgeted in two (2) separate funds in the INCODE accounting system: Fund 105 and Fund 135. Fund 135 is a sub-fund to Fund 105. Fund 105 is the primary operating fund for collection operations and cost of service source for wastewater rate setting. Fund 135 was established to account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

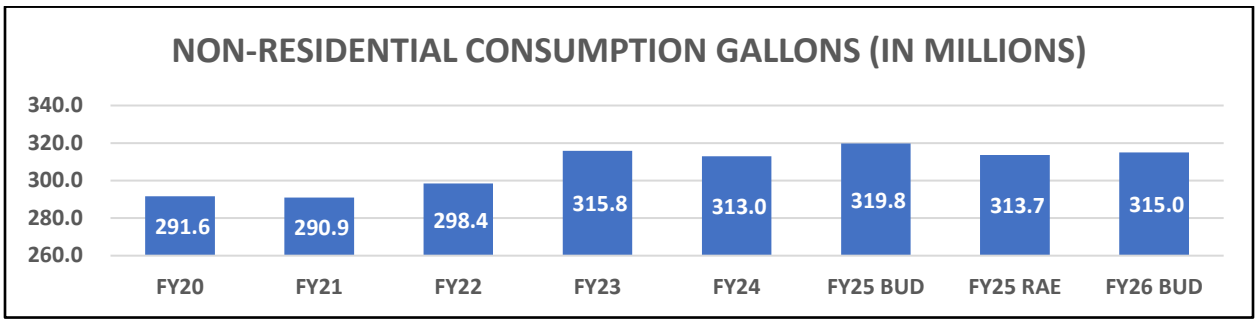
FUND 105 - WASTEWATER FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Operating Revenues – $4.7 million in operating revenues are projected for the FY26 Proposed Budget. This is an increase of $491,493 or 11.6 percent over the FY25 Budget. These revenues are used to cover collection operating costs, debt service payments, General Fund franchise fees, and transfers-out to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 93.1 percent of operating revenues and are determined by wastewater rates and customer demand based on water usage. The last wastewater rate increase was October 1, 2014. The FY26 Proposed Budget includes a wastewater rate increase, generating approximately $541,000 in additional revenues.

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

  - An overall rate increase of 14 percent.
  - An increase in average monthly accounts due to new residential and commercial development.
  - A decrease of (4.7) million gallons in non-residential consumption due an over projection of consumption in the FY25 Budget, with an increase over FY25 RAE of 1.3 million gallons.

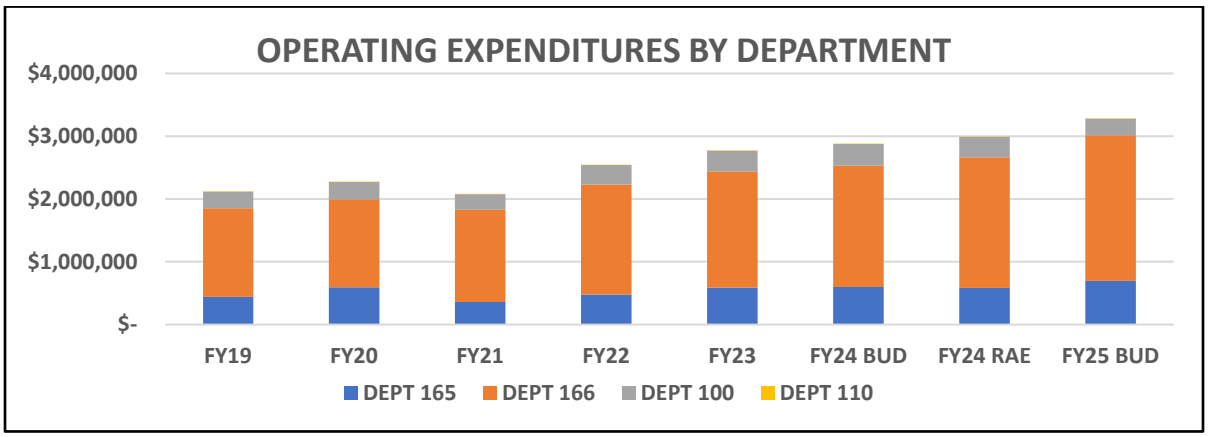




- Operating Expenditures – The FY26 Proposed Budget includes $3.6 million in operating expenditures. This is an increase of $275,742, or 8.4 percent, over the FY25 Budget.

PROPOSED

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 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 $2.2 million, or 61 percent, of operating expenditures. Department 166 budget is ($137,205), or 5.9 percent, lower than FY25 budget. The operating budget for Department 165 is $1,062,947, which is $369,169, or 53.2 percent, higher than the FY25 budget.



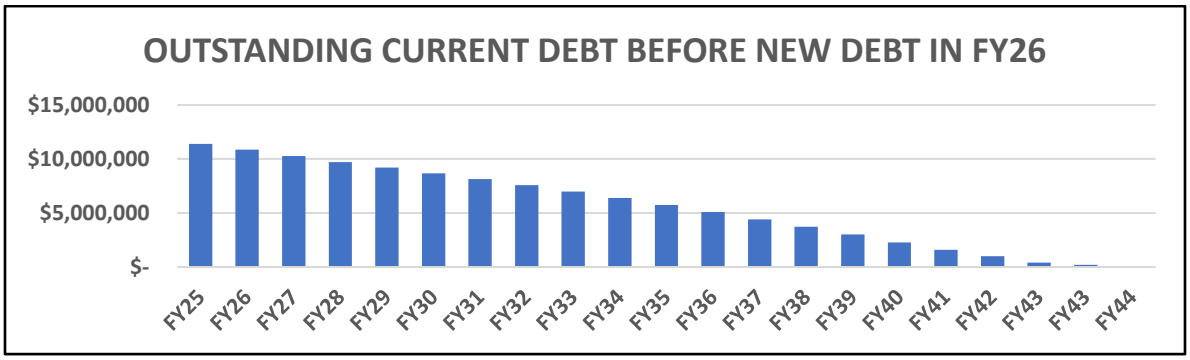
The largest operating expenditure is for contractual services, which is 30.1 percent of the budget, closely followed by salaries and benefits, which is another 29.3 percent. Supplies, which include chemicals for treatment, is 14.2 percent, followed by maintenance (12.9 percent), franchise fees (8.6 percent), miscellaneous (2.6 percent) and capital (2.2 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital appearing in the Fund 105 operating budget is revenue or reserve funded. Debt and grant funded capital is budgeted in Fund 135.

Expenditure drivers (B2B) include:

- An increase in personnel costs of $47,975 due to the addition of an Assistant Superintendent in Department 165, split 50/50 with Department 164 in the Water Fund.
- An increase of $63,183 in supplies with one-time expenditures for lift station fencing and radios.
- An increase of $166,050 in maintenance, including $130,000 for coating of a lift station and $40,000 for manhole rehab.
- An increase of $86,196 in contractual services because of higher electric costs at treatment plant.
- A decrease of ($149,638) in capital outlay with no vehicle replacements budgeted in FY26.
- An increase of $39,836 in franchise fees on higher FY25 consumption revenues due to the rate increase.
- An increase in miscellaneous budget of $22,141 for liability and casualty insurance and licensing/training costs.

PROPOSED

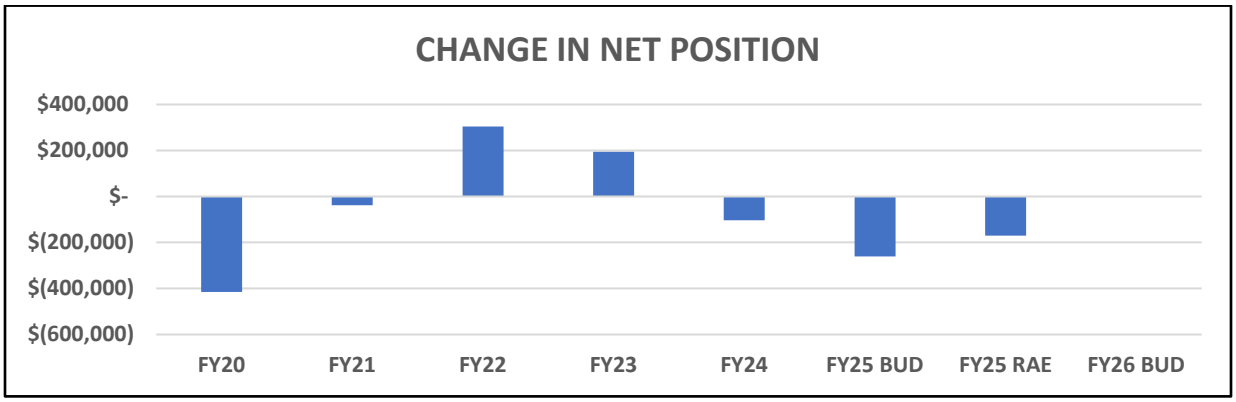
- Distribution Non-Operating Revenues (Expenditures) – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as interest earnings. Debt has been issued for various wastewater infrastructure improvements, including lift stations and main replacements. The current outstanding debt balance is $11.4 million. The FY26 Proposed Budget shows ($802,789) in net non-operating expenditures, meaning non-operating expenditures (debt service payments) exceed non-operating revenues. Budgeted debt service payments (B2B) increased $65,370 because of the 2025 issue and total $1.03 million.



- 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. The FY26 Wastewater Fund Proposed Budget includes ($428,412) in transfers-out, which is $7,696 lower than transfers-out budgeted in FY25. Total transfers-in (out) are $32,696 favorable due to:

  - $75,000 transfers-in from the Impact Fee Fund for debt service related to eligible Impact Fee Projects, which is $25,000 higher than budgeted in FY25.
  - Additional savings on transfers-out of $7,696 due to lower shared service costs.

- Change In Net Position – With revenues equaling expenditures, there is zero change in net position in the FY26 Wastewater Fund Proposed Budget. This assumes an overall 14% rate increase.



PROPOSED

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:
  - W First/W Second/High St main replacements
  - Hwy 105 force main
  - Hwy 105 Lift Station
  - KC Lift Station (with contribution from BCDC)

- Projects using ARPA Grant monies include:
  - Rehabilitation of old wastewater plant
  - Blower rehab with VFD upgrades

PROPOSED

CITY OF BRENHAM
WASTEWATER FUND 105 - WASTEWATER OPERATIONS
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	4,125,975	4,220,387	4,220,387	4,141,046	4,711,880	11.6%
TOTAL REVENUES	**4,125,975**	**4,220,387**	**4,220,387**	**4,141,046**	**4,711,880**	**11.6%**
OPERATING EXPENDITURES						
SALARIES	938,240	994,118	994,118	913,290	1,042,093	4.8%
SUPPLIES	328,941	440,500	440,500	368,112	503,683	14.3%
MAINTENANCE	344,881	293,750	293,750	382,849	459,800	56.5%
CONTRACTUAL SERVICES	1,081,499	985,054	985,054	1,072,140	1,071,250	8.8%
CAPITAL OUTLAY	129,889	228,438	228,438	194,606	78,800	-65.5%
GROSS REVENUE TAX	261,990	267,257	267,257	266,609	307,093	14.9%
MISCELLANEOUS	69,412	70,819	70,819	76,684	92,960	31.3%
TOTAL OPERATING EXPENDITURES	**3,154,853**	**3,279,936**	**3,279,936**	**3,274,289**	**3,555,678**	**8.4%**
OPERATING INCOME (LOSS)	**971,122**	**940,451**	**940,451**	**866,757**	**1,156,201**	**22.9%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(207,497)	(419,479)	(419,479)	(407,975)	(472,063)	12.5%
PRINCIPAL RETIREMENT (AUG)	(624,054)	(545,471)	(545,471)	(441,737)	(558,257)	2.3%
ISSUANCE COSTS	(84,428)	(51,000)	(51,000)	(39,027)	-	-100.0%
INTERGOVERNMENTAL	-	-	-	-	-	
INVESTMENT INCOME	218,054	199,074	199,074	225,649	226,323	13.7%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	7,849	2,150	2,150	38,695	1,207	-43.8%
TOTAL NONOPERATING REVENUES (EXP)	**(690,076)**	**(814,726)**	**(814,726)**	**(624,396)**	**(802,789)**	**-1.5%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**281,046**	**125,725**	**125,725**	**242,362**	**353,412**	**181.1%**
TRANSFERS IN	-	50,000	50,000	-	75,000	50.0%
TRANSFERS OUT	(383,973)	(436,108)	(436,108)	(412,989)	(428,412)	-1.8%
TOTAL TRANSFERS IN/(OUT)	**(383,973)**	**(386,108)**	**(386,108)**	**(412,989)**	**(353,412)**	**-8.5%**
CHANGE IN NET POSITION OPERATIONS	**(102,927)**	**(260,383)**	**(260,383)**	**(170,627)**	**0**	**-100.0%**
WORKING CAPITAL - ENDING	**7,275,342**	**5,817,892**	**5,817,892**	**7,663,667**	**3,165,901**	**-45.6%**

NOTE: WORKING CAPITAL INCLUDES UNSPENT BOND PROCEEDS FROM 2024 AND 2025 ISSUES

PROPOSED

CITY OF BRENHAM
WASTEWATER FUND 105
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-604.00	SEWER UTIL REVENUES	3,742,717	3,817,961	3,817,961	3,808,696	4,387,036	14.9%
4-650.00	CUSTOMER REPAIR & REPLACE	2,623	1,000	1,000	1,736	1,000	0.0%
4-655.00	LINE TAPS	37,152	36,236	36,236	45,000	36,720	1.3%
4-665.00	RECLAIMED WATER SALES	6,850	5,582	5,582	8,665	7,675	37.5%
4-675.00	SEWAGE ACCEPTED AT PLANT	303,086	329,412	329,412	254,746	257,293	-21.9%
4-678.00	CLASS A BIO SOLID SALES	26,450	33,996	33,996	20,201	20,403	-40.0%
4-690.00	MISCELLANEOUS UTIL REVENUE	6,731	6,200	6,200	7,804	7,554	21.8%
4-710.00	INTEREST EARNED	13,284	-	-	13,284	13,284	
4-710.30	INTEREST-TEXPOOL	168,694	163,742	163,742	150,911	150,573	-8.0%
4-710.31	TEXSTAR INTEREST	36,076	35,332	35,332	61,454	62,466	76.8%
4-790.00	MISC OTHER REVENUE	(4,035)	1,650	1,650	26,115	1,115	-32.4%
4-790.50	AMORTIZED BOND PREMIUMS	24,203	-	-	-	-	
4-790.60	GAIN/LOSS ON FIXED ASSETS	11,441	-	-	12,488	-	
4-790.61	SALE OF NON CAPITAL ASSETS	443	500	500	93	93	-81.5%
	TOTAL REVENUES	**4,375,714**	**4,431,611**	**4,431,611**	**4,411,191**	**4,945,212**	**11.6%**

PROPOSED

CITY OF BRENHAM

WASTEWATER FUND 105 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-100-119.10	MEDICAL ATTRITION FACTOR	(7,294)	(3,805)	(3,805)	(3,804)	-	-100.0%
5-100-402.00	AUDITS/CONSULTANT FEES	62,100	-	-	-	-	
5-100-421.20	BOND ISSUANCE COSTS	84,428	51,000	51,000	39,027	-	-100.0%
5-100-860.11	DEBT SERVICE-INTEREST	207,497	419,479	419,479	407,975	472,063	12.5%
5-100-860.15	PRINCIPAL-DEBT SERVICE	624,054	545,471	545,471	441,737	558,257	2.3%
5-100-904.00	GROSS REVENUE TAX	261,990	267,257	267,257	266,609	307,093	14.9%
	TOTAL NON-DEPT DIRECT EXP	**1,232,775**	**1,279,402**	**1,279,402**	**1,151,544**	**1,337,413**	**4.5%**

PROPOSED

CITY OF BRENHAM

WASTEWATER FUND 105 - DEPT 110 NON-DEPT MISC

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	(368)	10,000	10,000	5,801	5,801	-42.0%
5-110-906.00	INVENTORY ADJUSTMENTS	1,348	2,000	2,000	2,138	2,138	6.9%
	TOTAL NON-DEPT MISC EXP	**980**	**12,000**	**12,000**	**7,939**	**7,939**	**-33.8%**

PROPOSED

CITY OF BRENHAM

WASTEWATER FUND 105 - DEPT 165 WASTEWATER CONSTRUCTION

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-165-101.00	SALARIES & WAGES	246,100	256,830	256,830	240,743	350,506	36.5%
5-165-102.00	OVERTIME PAY	12,319	10,000	10,000	10,000	11,100	11.0%
5-165-103.00	OASDI/MEDICARE	20,647	20,872	20,872	19,641	28,390	36.0%
5-165-103.02	MATCHING RETIREMENT	48,635	47,472	47,472	44,673	62,496	31.6%
5-165-105.03	STANDBY	9,209	6,000	6,000	6,000	9,512	58.5%
5-165-106.00	MEDICAL INSURANCE	47,568	45,414	45,414	45,414	60,532	33.3%
5-165-106.01	LIFE INSURANCE	390	801	801	801	1,094	36.6%
5-165-106.02	LONG TERM DISABILITY	524	537	537	537	733	36.5%
5-165-107.00	WORKERS' COMPENSATION	3,236	3,267	3,267	3,267	6,481	98.4%
5-165-202.00	FUEL	4,753	5,500	5,500	6,524	6,000	9.1%
5-165-203.00	TOOLS/SMALL EQUIPMENT	3,398	4,000	4,000	4,000	6,500	62.5%
5-165-204.00	POSTAGE & FREIGHT	158	100	100	100	100	0.0%
5-165-205.00	OFFICE SUPPLIES	46	100	100	100	100	0.0%
5-165-206.00	EMPLOYEE RELATIONS	456	400	400	400	1,000	150.0%
5-165-207.00	REPRODUCTION & PRINTING	50	1,800	1,800	1,800	500	-72.2%
5-165-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,761	7,500	7,500	6,371	7,000	-6.7%
5-165-210.00	BOTANICAL & AGRICULTURAL	33	150	150	150	150	0.0%
5-165-211.00	CLEANING AND JANITORIAL	48	400	400	350	400	0.0%
5-165-212.00	COMPUTER EQUIPMENT & SUPPLIES	26	300	300	300	-	-100.0%
5-165-221.00	SAFETY/FIRST AID SUPPLIES	454	3,000	3,000	3,000	3,000	0.0%
5-165-250.00	OTHER SUPPLIES	1,149	2,000	2,000	2,000	2,000	0.0%
5-165-301.00	UTILITY LINES	28,809	40,000	40,000	64,000	80,000	100.0%
5-165-303.00	VEHICLES/LARGE EQUIPMENT	16,543	30,000	30,000	30,000	20,000	-33.3%
5-165-304.00	MACHINERY/EQUIPMENT	2,955	4,000	4,000	3,000	3,000	-25.0%
5-165-312.00	BUILDINGS/APPLIANCES	41	-	-	180	4,000	
5-165-322.00	LIFT STATION MAINTENANCE	-	-	-	190	190,000	
5-165-402.00	AUDITS/CONSULTANTS FEES	9,861	10,000	10,000	10,000	10,000	0.0%
5-165-402.15	STATE FEES	1,000	-	-	-	-	
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	22,465	25,000	25,000	25,000	25,000	0.0%
5-165-403.00	TELEPHONE	676	600	600	579	600	0.0%
5-165-406.60	DISPOSAL FEES	76	-	-	-	500	
5-165-408.00	RENTAL & LEASES	675	700	700	700	700	0.0%
5-165-408.10	RENTALS/LEASES-FLEET	1,600	5,000	5,000	-	-	-100.0%
5-165-409.00	ADVERTISEMENTS/LEGAL NOTICES	346	700	700	700	700	0.0%
5-165-413.00	ACCIDENT/DAMAGE CLAIMS	550	500	500	3,500	500	0.0%
5-165-424.00	SERVICE CONTRACTS	696	715	715	715	715	0.0%
5-165-450.00	OTHER SERVICES	30	150	150	150	150	0.0%
5-165-708.10	SERVICE INSTALL REPLACEMENTS	24,134	14,000	14,000	20,000	14,000	0.0%
5-165-710.00	MACHINERY/EQUIPMENT	-	1,500	1,500	1,500	7,500	400.0%
5-165-714.00	RADIOS/RADAR/VIDEO/CAMERA	-	-	-	-	13,676	
5-165-714.10	SCADA COMMUNICATIONS	-	-	-	-	40,200	
5-165-715.00	OTHER CAPITAL	-	-	-	-	56,000	
5-165-804.10	UTILITY LINE-CONTINGENCY	-	10,000	10,000	15,000	10,000	0.0%
5-165-808.10	NEW SERVICE INSTALLS	4,326	8,800	8,800	8,800	8,800	0.0%
5-165-812.01	AMR SOFTWARE/EQUIPMENT	16,917	-	-	-	-	
5-165-813.00	VEHICLES/LARGE EQUIPMENT	-	116,000	116,000	111,106	-	-100.0%
5-165-901.00	LIAB/CASUALTY INSURANCE	6,067	6,370	6,370	8,294	9,538	49.7%
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,907	3,000	3,000	3,000	9,275	209.2%
5-165-908.10	MILEAGE	-	300	300	300	500	66.7%
	TOTAL EXPENDITURES	**545,633**	**693,778**	**693,778**	**702,885**	**1,062,947**	**53.2%**

CITY OF BRENHAM

WASTEWATER FUND 105 - DEPT 166 WASTEWATER TREATMENT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-166-101.00	SALARIES & WAGES	345,469	397,926	397,926	349,377	318,975	-19.8%
5-166-102.00	OVERTIME PAY	30,776	20,000	20,000	20,000	20,000	0.0%
5-166-103.00	OASDI/MEDICARE	30,352	33,888	33,888	30,173	28,343	-16.4%
5-166-103.02	MATCHING RETIREMENT	72,106	77,076	77,076	68,628	62,392	-19.1%
5-166-105.00	LONGEVITY PAY	5,354	5,340	5,340	5,340	5,410	1.3%
5-166-105.01	EDUCATION/MISCELLANEOUS	14,479	13,200	13,200	13,200	14,400	9.1%
5-166-105.03	STANDBY	12,775	6,500	6,500	6,500	11,716	80.2%
5-166-106.00	MEDICAL INSURANCE	39,960	45,859	45,859	45,859	43,033	-6.2%
5-166-106.01	LIFE INSURANCE	538	1,299	1,299	1,299	1,057	-18.6%
5-166-106.02	LONG TERM DISABILITY	721	870	870	870	708	-18.6%
5-166-107.00	WORKERS' COMPENSATION	4,375	4,772	4,772	4,772	5,215	9.3%
5-166-201.00	CHEMICALS	225,597	341,300	341,300	268,000	291,000	-14.7%
5-166-202.00	FUEL	15,395	17,000	17,000	10,640	15,000	-11.8%
5-166-203.00	TOOLS/SMALL EQUIPMENT	644	2,000	2,000	2,000	2,000	0.0%
5-166-204.00	POSTAGE & FREIGHT	1,420	800	800	950	950	18.8%
5-166-205.00	OFFICE SUPPLIES	298	500	500	300	300	-40.0%
5-166-206.00	EMPLOYEE RELATIONS	455	800	800	800	800	0.0%
5-166-207.00	REPRODUCTION & PRINTING	2,403	1,800	1,800	3,000	2,400	33.3%
5-166-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,013	7,000	7,000	7,000	7,900	12.9%
5-166-210.00	BOTANICAL & AGRICULTURAL	87	-	-	100	100	
5-166-211.00	CLEANING AND JANITORIAL	1,063	1,000	1,000	1,000	1,000	0.0%
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,880	2,700	2,700	1,681	500	-81.5%
5-166-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	192	-	
5-166-220.00	LAB SUPPLIES	28,956	5,200	5,200	10,000	11,700	125.0%
5-166-221.00	SAFETY/FIRST AID SUPPLIES	-	350	350	350	350	0.0%
5-166-250.00	OTHER SUPPLIES	265	1,500	1,500	1,500	1,500	0.0%
5-166-303.00	VEHICLES/LARGE EQUIPMENT	6,312	8,000	8,000	8,000	10,800	35.0%
5-166-304.00	MACHINERY/EQUIPMENT	278	1,000	1,000	1,000	1,000	0.0%
5-166-310.00	LAND/GROUNDS	-	-	-	479	-	
5-166-311.00	UTILITY PLANTS	167,366	120,000	120,000	160,000	150,000	25.0%
5-166-312.00	BUILDINGS/APPLIANCES	-	750	750	1,000	1,000	33.3%
5-166-322.00	LIFT STATION MAINTENANCE	122,578	90,000	90,000	115,000	-	-100.0%
5-166-401.00	ELECTRICAL	847,371	819,139	819,139	876,565	919,581	12.3%
5-166-402.00	AUDITS/CONSULTANTS FEES	4,051	9,500	9,500	43,000	5,000	-47.4%
5-166-402.15	STATE FEES	21,649	25,000	25,000	21,749	25,000	0.0%
5-166-403.00	TELEPHONE	1,096	1,145	1,145	1,923	2,000	74.7%
5-166-404.00	GAS	913	1,000	1,000	899	950	-5.0%
5-166-405.00	WATER	1,212	4,740	4,740	1,425	1,600	-66.2%
5-166-405.50	DRAINAGE CHARGE	1,850	1,850	1,850	1,850	1,850	0.0%
5-166-406.60	DISPOSAL FEES	47,040	8,000	8,000	17,000	10,500	31.3%
5-166-408.10	RENTALS/LEASES-FLEET	650	2,500	2,500	1,500	-	-100.0%
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	470	-	-	-	-	
5-166-424.00	SERVICE CONTRACTS	7,632	8,315	8,315	4,385	5,404	-35.0%
5-166-425.00	LABORATORY TEST FEES	47,104	60,000	60,000	60,000	60,000	0.0%
5-166-450.00	OTHER SERVICES	388	500	500	500	500	0.0%
5-166-710.00	MACHINERY/EQUIPMENT	-	4,800	4,800	-	-	-100.0%
5-166-713.00	VEHICLES/LARGE EQUIPMENT	-	10,000	10,000	13,609	-	-100.0%
5-166-714.00	RADIOS/RADAR/VIDEO CAMERAS	-	-	-	-	10,057	
5-166-714.10	SCADA COMMUNICATIONS	-	3,000	3,000	395	-	-100.0%
5-166-715.00	OTHER CAPITAL	6,000	-	-	-	-	

CITY OF BRENHAM
WASTEWATER FUND 105 - DEPT 166 WASTEWATER TREATMENT
FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-166-802.00	BUILDINGS	-	37,000	37,000	37,000	-	-100.0%
5-166-805.00	UTILITY PLANTS	48,970	-	-	22,700	-	
5-166-813.00	VEHICLES/LARGE EQUIPMENT	-	56,638	56,638	-	-	-100.0%
5-166-814.10	SCADA/COMMUNICATIONS	59,677	-	-	-	60,000	
5-166-901.00	LIAB/CASUALTY INSURANCE	50,713	53,249	53,249	57,052	65,610	23.2%
5-166-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,795	5,500	5,500	5,500	5,500	0.0%
5-166-908.10	MILEAGE	1,582	400	400	400	400	0.0%
	TOTAL EXPENDITURES	**2,291,076**	**2,320,706**	**2,320,706**	**2,306,461**	**2,183,501**	**-5.9%**

PROPOSED

CITY OF BRENHAM

WASTEWATER FUND 105 -TRANSFERS IN/(OUT)

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-601.00	INTERFUND TRNF-GENERAL	(255,571)	(270,900)	(270,900)	(259,583)	(265,684)	-1.9%
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	25,297	-	-	-	-	
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	(153,699)	(165,208)	(165,208)	(153,406)	(162,728)	-1.5%
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	50,000	50,000	-	75,000	50.0%
	TOTAL TRANSFERS IN/(OUT)	**(383,973)**	**(386,108)**	**(386,108)**	**(412,989)**	**(353,412)**	**-8.5%**

PROPOSED

CITY OF BRENHAM
WASTEWATER CAPITAL PROJECTS FUND 135
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	-	68,586	68,586	68,586	68,586	0.0%
CAPITAL OUTLAY	1,492,904	7,986,254	7,986,254	5,668,639	5,583,993	-30.1%
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	**1,492,904**	**8,054,840**	**8,054,840**	**5,737,225**	**5,652,579**	**-29.8%**
OPERATING INCOME (LOSS)	**(1,492,904)**	**(8,054,840)**	**(8,054,840)**	**(5,737,225)**	**(5,652,579)**	**-29.8%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	
ISSUANCE COSTS	-	-	-	-	-	
INTERGOVERNMENTAL	244,415	3,727,773	3,727,773	2,443,234	754,813	-79.8%
INVESTMENT INCOME	184,132	200,000	200,000	320,251	200,000	0.0%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	27,628	-	-	327	-	
TOTAL NONOPERATING REVENUES (EXP)	**456,174**	**3,927,773**	**3,927,773**	**2,763,812**	**954,813**	**-75.7%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**(1,036,730)**	**(4,127,067)**	**(4,127,067)**	**(2,973,413)**	**(4,697,766)**	**13.8%**
TRANSFERS IN	299,666	-	-	602,365	200,000	
TRANSFERS OUT	(25,297)	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)	**274,370**	**-**	**-**	**602,365**	**200,000**	
CHANGE IN NET POSITION OPERATIONS	**(762,360)**	**(4,127,067)**	**(4,127,067)**	**(2,371,048)**	**(4,497,766)**	**9.0%**

PROPOSED

CITY OF BRENHAM
WASTEWATER CAPITAL PROJECTS FUND 135
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-513.50	REBATABLE ARBITRAGE EARNING	27,628	-	-	-	-	
4-710.31	TEXSTAR INTEREST	184,132	200,000	200,000	320,251	200,000	0.0%
4-733.00	GRANT REVENUE	244,415	3,727,773	3,727,773	2,443,234	754,813	-79.8%
4-790.00	MISC OTHER REVENUE	-	-	-	327	-	
	TOTAL REVENUES	**456,174**	**3,927,773**	**3,927,773**	**2,763,812**	**954,813**	**-75.7%**

PROPOSED

CITY OF BRENHAM

WASTEWATER CAPITAL PROJECTS FUND 135 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-100-402.00	AUDITS/CONSULTANTS FEES	-	68,586	68,586	68,586	68,586	0.0%
5-100-804.20	UTILITY LINES-CONTRACTOR	368,299	1,256,000	1,256,000	1,661,238	947,000	-24.6%
5-100-805.00	UTILITY PLANTS	244,415	3,659,187	3,659,187	2,443,234	1,351,525	-63.1%
5-100-806.00	TANKS/LIFT STATIONS	770,550	2,808,300	2,808,300	1,301,400	3,285,468	17.0%
5-100-813.65	VEHICLES/LARGE EQUIP-WW CONSTR	109,641	-	-	-	-	
5-100-813.66	VEHICLES/LARGE EQUIP-WW TREATM	-	262,767	262,767	262,767	-	-100.0%
	TOTAL EXPENDITURES	**1,492,904**	**8,054,840**	**8,054,840**	**5,737,225**	**5,652,579**	**-29.8%**

DETAIL:

5-100-804.20

HRTG/CRG/CEN CIR/CHRCH/WMNSFLD - 2024 BONDS		346,000	346,000	977,873	-	-100.0%
CHURCH ST - 2024 BONDS		334,000	334,000	-	-	-100.0%
S BLUE BELL - 2024 BONDS		195,000	195,000	-	-	-100.0%
W FIRST/W SECOND/HIGH ST - 2024 BONDS		81,000	81,000	81,000	693,000	755.6%
E COMMERCE - 2024 BONDS		26,000	26,000	-	-	-100.0%
2023 BBC SANITARY SEWER EXT - BCDC		-	-	602,365	-	
HWY 105 FORCE MAIN - 2024 BONDS		274,000	274,000	-	254,000	-7.3%
		1,256,000	**1,256,000**	**1,661,238**	**947,000**	**-24.6%**

5-100-805.00

REHAB OLD PLANT 66C-16C - ARPA		1,537,772	1,537,772	1,441,785	134,420	-91.3%
BLOWER REHAB 66C-17C - ARPA		968,806	968,806	997,584	1,217,105	25.6%
UV LIGHT SYSTEM 66C-18C - ARPA		1,152,609	1,152,609	3,865	-	-100.0%
		3,659,187	**3,659,187**	**2,443,234**	**1,351,525**	**-63.1%**

5-100-806.00

INDUSTRIAL LIFT STATION - 2024 BONDS		1,162,900	1,162,900	1,121,400	-	-100.0%
HWY 105 LIFT STATION - 2024/2025 BONDS		1,645,400	1,645,400	65,000	1,543,468	-6.2%
KC LIFT STATION - 2024/2025 BONDS		-	-	115,000	1,742,000	
		2,808,300	**2,808,300**	**1,301,400**	**3,285,468**	**17.0%**

PROPOSED

CITY OF BRENHAM

WASTEWATER CAPITAL PROJECTS FUND 135 - TRANSFERS IN/(OUT)

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-601.05	INTERFUND TRNSF-SEWER	(25,297)	-	-	-	-	
6-000-602.50	INTERFUND TRNSF-BCDC	299,666	-	-	602,365	200,000	
	TOTAL TRANSFERS IN/(OUT)	**274,370**	**-**	**-**	**602,365**	**200,000**	

SANITATION FUND

PROPOSED

CITY OF BRENHAM
SANITATION FUND 106 - OPERATIONS
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	2,499,918	2,554,479	2,554,479	2,532,680	2,645,596	3.6%
TOTAL REVENUES	**2,499,918**	**2,554,479**	**2,554,479**	**2,532,680**	**2,645,596**	**3.6%**
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	2,497,905	2,545,697	2,545,697	2,510,064	2,633,038	3.4%
CAPITAL OUTLAY	-	-	-	-	-	
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	452	520	520	510	590	13.5%
TOTAL OPERATING EXPENDITURES	**2,498,357**	**2,546,217**	**2,546,217**	**2,510,574**	**2,633,628**	**3.4%**
OPERATING INCOME (LOSS)	**1,561**	**8,262**	**8,262**	**22,106**	**11,968**	**44.9%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	
ISSUANCE COSTS	-	-	-	-	-	
INTERGOVERNMENTAL	-	-	-	-	-	
INVESTMENT INCOME (NET BOND INT)	24,306	15,000	15,000	20,000	15,000	0.0%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	144,271	144,271	144,271	153,160	143,500	-0.5%
TOTAL NONOPERATING REVENUES (EXP)	**168,577**	**159,271**	**159,271**	**173,160**	**158,500**	**-0.5%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**170,138**	**167,533**	**167,533**	**195,266**	**170,468**	**1.8%**
TRANSFERS IN	-	-	-	-	-	
TRANSFERS OUT	(283,983)	(138,000)	(138,000)	(138,000)	(138,000)	0.0%
TOTAL TRANSFERS IN/(OUT)	**(283,983)**	**(138,000)**	**(138,000)**	**(138,000)**	**(138,000)**	**0.0%**
CHANGE IN NET POSITION OPERATIONS	**(113,845)**	**29,533**	**29,533**	**57,266**	**32,468**	**9.9%**
WORKING CAPITAL ENDING	**511,513**	**541,046**	**541,046**	**568,779**	**601,247**	**11.1%**

PROPOSED

CITY OF BRENHAM
SANITATION FUND 106
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-605.00	GARBAGE REVENUES	1,250,607	1,274,500	1,274,500	1,264,670	1,324,773	3.9%
4-615.00	GARBAGE REV-COMMERCIAL	1,204,441	1,227,111	1,227,111	1,225,770	1,278,153	4.2%
4-630.05	BRUSH FEE-RESIDENTIAL	2,703	2,500	2,500	1,200	1,200	-52.0%
4-632.00	STATE SALES TAX	12,346	17,140	17,140	11,050	11,050	-35.5%
4-682.00	RECYCLING REVENUE-COMMERICAL	33,290	36,228	36,228	32,990	33,420	-7.8%
4-691.00	PROPERTY RENTAL	6,271	6,271	6,271	5,110	5,500	-12.3%
4-710.30	INTEREST-TEXPOOL	24,306	15,000	15,000	20,000	15,000	0.0%
4-770.00	RENTAL INCOME	138,000	138,000	138,000	138,000	138,000	0.0%
	TOTAL REVENUES	**2,671,964**	**2,716,750**	**2,716,750**	**2,698,790**	**2,807,096**	**3.3%**

PROPOSED

CITY OF BRENHAM

SANITATION FUND 106 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-100-450.70	RESIDENTIAL COLLECTION/RECYL	1,167,404	1,185,839	1,185,839	1,164,469	1,225,415	3.3%
5-100-450.80	COMMERCIAL COLLECTION	1,296,664	1,322,882	1,322,882	1,312,125	1,367,623	3.4%
5-100-450.90	COMMERCIAL RECYCLING	33,838	36,976	36,976	33,470	40,000	8.2%
5-100-901.00	LIAB/CASUALTY INSURANCE	452	520	520	510	590	13.5%
	TOTAL NON-DEPT DIRECT EXP	**2,498,357**	**2,546,217**	**2,546,217**	**2,510,574**	**2,633,628**	**3.4%**

PROPOSED

CITY OF BRENHAM

SANITATION FUND 106 - DEPT 110 NON-DEPT MISC

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	3,469	3,000	3,000	3,000	3,000	0.0%

PROPOSED

CITY OF BRENHAM
SANITATION FUND 106 - TRANSFERS IN/(OUT)
FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
6-000-601.00	INTERFUND TRNF-GENERAL	(275,000)	(138,000)	(138,000)	(138,000)	(138,000)	0.0%
6-000-602.00	INTERFUND TRNF-ELECTRIC	(8,983)	-	-	-	-	
	TOTAL TRANSFERS IN/(OUT)	**(283,983)**	**(138,000)**	**(138,000)**	**(138,000)**	**(138,000)**	**0.0%**

City of BRENHAM

DRAINAGE FUND

PROPOSED

CITY OF BRENHAM
DRAINAGE FUND 107 - OPERATIONS
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	708,217	720,622	720,622	712,050	720,960	0.0%
TOTAL REVENUES	**708,217**	**720,622**	**720,622**	**712,050**	**720,960**	**0.0%**
OPERATING EXPENDITURES						
SALARIES	132,742	133,848	133,848	133,848	132,289	-1.2%
SUPPLIES	17,952	24,400	24,400	23,100	20,660	-15.3%
MAINTENANCE	145,785	175,000	175,000	180,000	173,500	-0.9%
CONTRACTUAL SERVICES	13,224	15,100	15,100	5,600	11,000	-27.2%
CAPITAL OUTLAY	122,600	125,000	125,000	125,000	-	-100.0%
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	3,065	3,525	3,525	3,354	3,857	9.4%
TOTAL OPERATING EXPENDITURES	**435,368**	**476,873**	**476,873**	**470,902**	**341,306**	**-28.4%**
OPERATING INCOME (LOSS)	**272,849**	**243,749**	**243,749**	**241,148**	**379,654**	**55.8%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(3,454)	(2,066)	(2,066)	(2,066)	(48,517)	2248.4%
PRINCIPAL RETIREMENT (AUG)	(69,133)	(70,521)	(70,521)	(70,521)	(87,484)	24.1%
ISSUANCE COSTS					(22,800)	
INTERGOVERNMENTAL						
INVESTMENT INCOME (NET BOND INT)	5,692	3,500	3,500	3,500	3,500	0.0%
GAIN ON SALE OF CAPITAL ASSETS						
MISCELLANEOUS, NET	-	-	-	-	-	
TOTAL NONOPERATING REVENUES (EXP)	**(66,895)**	**(69,087)**	**(69,087)**	**(69,087)**	**(155,301)**	**124.8%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**205,954**	**174,662**	**174,662**	**172,061**	**224,353**	**28.4%**
TRANSFERS IN	-	-	-	-	-	
TRANSFERS OUT	(70,000)	(48,524)	(48,524)	(108,116)	(175,017)	260.7%
TOTAL TRANSFERS IN/(OUT)	**(70,000)**	**(48,524)**	**(48,524)**	**(108,116)**	**(175,017)**	**260.7%**
CHANGE IN NET POSITION OPERATIONS	**135,954**	**126,138**	**126,138**	**63,945**	**49,336**	-60.9%
WORKING ENDING (107 & 137)*	**1,174,991**	**1,309,730**	**1,309,730**	**1,245,240**	**1,460,025**	**11.5%**

PROPOSED

CITY OF BRENHAM
DRAINAGE FUND 107
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-617.00	DRAINAGE FEE	708,789	721,222	721,222	712,650	721,560	0.0%
4-710.00	INTEREST EARNED	5,692	3,500	3,500	3,500	3,500	0.0%
	TOTAL REVENUES	**714,480**	**724,722**	**724,722**	**716,150**	**725,060**	**0.0%**

CITY OF BRENHAM
DRAINAGE FUND 107 - DEPT 100 NON-DEPT DIRECT
FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-100-119.10	MEDICAL INS ATTRITION FACTOR	(2,067)	-	-	-	-	
5-100-421.20	BOND ISSUANCE COST	-	-	-	-	22,800	
5-100-860.11	DEBT SERVICE-INTEREST	3,454	2,066	2,066	2,066	48,517	2248.4%
5-100-860.15	DEBT SERVICE-PRINCIPAL	69,133	70,521	70,521	70,521	87,484	24.1%
	TOTAL NON-DEPT DIRECT EXP	**70,520**	**72,587**	**72,587**	**72,587**	**158,801**	**118.8%**

PROPOSED

CITY OF BRENHAM

DRAINAGE FUND 107 - DEPT 110 NON-DEPT MISC

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	EXPENDITURES						
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	572	600	600	600	600	0.0%
	TOTAL NON-DEPT MISC EXP	**572**	**600**	**600**	**600**	**600**	**0.0%**

PROPOSED

CITY OF BRENHAM

DRAINAGE FUND 107 - DEPT 041 DRAINAGE

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-041-101.00	SALARIES & WAGES	84,577	85,460	85,460	85,460	87,604	2.5%
5-041-103.00	OASDI/MEDICARE	5,945	6,685	6,685	6,685	6,873	2.8%
5-041-103.02	MATCHING RETIREMENT	15,302	15,204	15,204	15,204	15,130	-0.5%
5-041-105.00	LONGEVITY PAY	1,894	1,920	1,920	1,920	2,240	16.7%
5-041-106.00	MEDICAL INSURANCE	24,804	22,225	22,225	22,225	17,397	-21.7%
5-041-106.01	LIFE INSURANCE	133	273	273	273	280	2.6%
5-041-106.02	LONG TERM DISABILITY	179	183	183	183	188	2.7%
5-041-107.00	WORKERS' COMPENSATION	1,976	1,898	1,898	1,898	2,577	35.8%
5-041-202.00	FUEL	12,209	15,000	15,000	13,000	13,000	-13.3%
5-041-203.00	TOOLS/SMALL EQUIPMENT	-	300	300	300	300	0.0%
5-041-208.00	CLOTHING/PERS PRTECTIVE EQUIP	1,498	1,500	1,500	2,200	1,760	17.3%
5-041-210.00	BOTANICAL & AGRICULTURAL	3,825	7,000	7,000	7,000	5,000	-28.6%
5-041-250.00	OTHER SUPPLIES	421	600	600	600	600	0.0%
5-041-303.00	VEHICLES/LARGE EQUIPMENT	11,715	12,000	12,000	18,000	10,500	-12.5%
5-041-315.00	STREETS/INLETS/CURBS	2,187	8,000	8,000	7,000	8,000	0.0%
5-041-315.10	STREETS-CONCRETE WORK	131,512	145,000	145,000	145,000	145,000	0.0%
5-041-315.20	STREETS-MISC MATERIALS	371	10,000	10,000	10,000	10,000	0.0%
5-041-402.00	AUDITS/CONSULTANTS FEES	12,533	15,000	15,000	5,000	10,000	-33.3%
5-041-406.60	DISPOSAL FEES	33	100	100	100	-	-100.0%
5-041-408.10	RENTALS/LEASES-FLEET	113	-	-	-	-	
5-041-409.00	ADVERTISEMENTS/LEGAL NOTICE	331	-	-	-	-	
5-041-450.00	OTHER SERVICES	215	-	-	500	1,000	
5-041-815.00	OTHER CAPITAL OUTLAY	1,200	-	-	-	-	
5-041-815.41	OTHER CAPITAL-DRAINAGE IMPROV	121,400	125,000	125,000	125,000	-	-100.0%
5-041-901.00	LIAB/CASUALTY INSURANCE	3,065	3,525	3,525	3,354	3,857	9.4%
	TOTAL EXPENDITURES	**437,435**	**476,873**	**476,873**	**470,902**	**341,306**	**-28.4%**

PROPOSED

CITY OF BRENHAM

DRAINAGE FUND 107 - TRANSFERS IN/(OUT)

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	(70,000)	(48,524)	(48,524)	(108,116)	(175,017)	260.7%
	TOTAL TRANSFERS IN/(OUT)	**(70,000)**	**(48,524)**	**(48,524)**	**(108,116)**	**(175,017)**	**260.7%**
DETAIL:							
6-000-601.37							
HOGG BRANCH		-	-	-	(22,913)	-	
CARRINGTON LANE		(70,000)	-	-	(65,203)	-	
LOTT/SHEPHARD		-	-	-	(20,000)	(125,000)	
HARVEY 10-PROJECTS GRANT		-	(48,524)	(48,524)	-	(50,017)	3.1%
		(70,000)	**(48,524)**	**(48,524)**	**(108,116)**	**(175,017)**	**260.7%**

PROPOSED

CITY OF BRENHAM
DRAINAGE FUND 137 - CAPITAL PROJECTS
FY2025-26 BUDGET

IN $	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	
TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	155,602	76,200	76,200	136,345	65,580	-13.9%
CAPITAL OUTLAY	625,875	3,153,250	3,153,250	2,463,702	4,509,964	43.0%
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	**781,477**	**3,229,450**	**3,229,450**	**2,600,047**	**4,575,544**	**41.7%**
OPERATING INCOME (LOSS)	**(781,477)**	**(3,229,450)**	**(3,229,450)**	**(2,600,047)**	**(4,575,544)**	**41.7%**
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	
ISSUANCE COSTS						
INTERGOVERNMENTAL	487,086	3,189,527	3,189,527	2,498,235	2,833,772	-11.2%
INVESTMENT INCOME	-	-	-	-	-	
GAIN ON SALE OF CAPITAL ASSETS						
MISCELLANEOUS, NET	-	-	-	-	-	
TOTAL NONOPERATING REVENUES (EXP)	**487,086**	**3,189,527**	**3,189,527**	**2,498,235**	**2,833,772**	**-11.2%**
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**(294,391)**	**(39,923)**	**(39,923)**	**(101,812)**	**(1,741,772)**	**4262.8%**
TRANSFERS IN	285,299	48,524	48,524	108,116	387,221	698.0%
TRANSFERS OUT	-	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)	**285,299**	**48,524**	**48,524**	**108,116**	**387,221**	**698.0%**
CHANGE IN NET POSITION OPERATIONS	**(9,092)**	**8,601**	**8,601**	**6,304**	**(1,354,551)**	**-15848.8%**

PROPOSED

CITY OF BRENHAM
DRAINAGE CAPITAL PROJECTS FUND 137
FY2025-26 BUDGET
REVENUE DETAIL

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
4-733.00	GRANT REVENUE	487,086	3,189,527	3,189,527	2,498,235	2,833,772	-11.2%
	TOTAL REVENUES	**487,086**	**3,189,527**	**3,189,527**	**2,498,235**	**2,833,772**	**-11.2%**

PROPOSED

CITY OF BRENHAM

DRAINAGE CAPITAL PROJECTS FUND 137 - DEPT 100 NON-DEPT DIRECT

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
			EXPENDITURES				
5-100-402.00	AUDITS/CONSULTANTS FEES	126,110	76,200	76,200	136,345	65,580	-13.9%
5-100-715.00	OTHER SERVICES	29,492	-	-	-		
5-100-803.00	STREETS/INLETS/CURBS	356,383	-	-	75,211	606,821	
5-100-815.00	OTHER CAPITAL	269,492	3,153,250	3,153,250	2,388,491	3,903,143	23.8%
	TOTAL NON-DEPT DIRECT EXP	**781,477**	**3,229,450**	**3,229,450**	**2,600,047**	**4,575,544**	**41.7%**

PROPOSED

CITY OF BRENHAM

DRAINAGE CAPITAL PROJECTS FUND 137 - TRANSFERS IN/(OUT)

FY2025-26 BUDGET

GL #	GL DESCRIPTION	Actual 2023-2024	Adopted 2024-2025	Amended 2024-2025	Projected 2024-2025	Budget 2025-2026	% Change From PY Adopted
	TRANSFERS IN/(OUT)						
6-000-602.37	INTERFUND TRNSF-STREETS CAP PR	215,299	-	-	-	212,204	
6-000-607.00	INTERFUND TRNSF-DRAINAGE	70,000	48,524	48,524	108,116	175,017	260.7%
	TOTAL TRANSFERS IN/(OUT)	**285,299**	**48,524**	**48,524**	**108,116**	**387,221**	**698.0%**

City of BRENHAM

SUPPLEMENTAL INFORMATION

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Brenham
Taxing Unit Name

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

200 W. Vulcan St., Brenham, TX 77834
Taxing Unit's Address, City, State, ZIP Code

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]	$ 2,570,631,464
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]	$ 415,775,889
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,154,855,575
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:** $ 55,072,879 **B. Prior year values resulting from final court decisions:** - $ 45,776,470 **C. Prior year value loss.** Subtract B from A.[3]	$ 9,296,409
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 77,333,660 **B. Prior year disputed value:** - $ 19,717,216 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 57,616,444
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 66,912,853

[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.	$ 2,221,768,428
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: $ 6,962,830 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 5,334,114 **C. Value loss.** Add A and B. [6]	$ 12,296,944
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:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 12,296,944
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.	$ 178,443,267
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,031,028,217
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 9,310,233
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]	$ 54,488
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 9,364,721
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:** $ 2,566,326,068 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 **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: - $ 0 **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] - $ 194,629,538 **E. Total current year value.** Add A and B, then subtract C and D.	$ 2,371,696,530

[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] ..... $ 113,223,915 **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] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 113,223,915
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]	$ 447,482,492
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,037,437,953
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]	$ 0
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]	$ 40,991,914
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 40,991,914
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 1,996,446,039
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.4691 /$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]	$ N/A /$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:

1. **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.
2. **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.	$ 0.3164 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,221,768,428

[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.	$ 7,029,675
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 2024. This line applies only to tax years preceding the prior tax year. + $ 36,956	
	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. – $ 564,595	
	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. +/- $ 0	
	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. $ -527,639	
	E. Add Line 30 to 31D.	$ 6,502,036
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,996,446,039
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.32568 /$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.	$ 0 /$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, 2023 and ending on June 30, 2024, 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.	$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]	
	A. **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, 2023 and ending on June 30, 2024, 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.	$ 0 /$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, 2023 and ending on June 30, 2024. . . . . $ _____	
	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.	$ 0 /$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.	$ 0 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.32568 /$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 . . . . . $ 826,998	
	B. Divide Line 40A by Line 32 and multiply by $100 . . . . . $ 0.04142 /$100	
	C. Add Line 40B to Line 39.	$ 0.36710 /$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.	$ 0.37995 /$100

[25] Tex. Tax Code §26.0442
[26] 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).	$ N/A /$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 ..... $ 3,634,038 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 318,966 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 476,602 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,838,470
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 2,838,470
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] ..... 98.00 % **B.** Enter the prior year actual collection rate. ..... 98.11 % **C.** Enter the 2023 actual collection rate. ..... 99.31 % **D.** Enter the 2022 actual collection rate. ..... 99.58 % **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]	98.11 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 2,893,151
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,037,437,953
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ .1420 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ .52195 /$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.	$ N/A /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 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.	$ 0
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.	$ 849,502
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,037,437,953
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.04169 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.4691 /$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.	$ /$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 *Voter-Approval Tax Rate Worksheet*.	$ 0.52195 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.48026 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ N/A
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ N/A
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ N/A /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

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).	$ N/A /$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]

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]

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 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.4666 /$100
	B. Unused increment rate (Line 67)	$ 0 /$100
	C. Subtract B from A	$ 0.4666 /$100
	D. Adopted Tax Rate	$ 0.4584 /$100
	E. Subtract D from C	$ .0082 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,951,442,730
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 160,018
64.	**Year 2 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)	$ 0.4606 /$100
	B. Unused increment rate (Line 66)	$ 0 /$100
	C. Subtract B from A	$ 0.4606 /$100
	D. Adopted Tax Rate	$ 0.4584 /$100
	E. Subtract D from C	$ .0022 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,755,397,300
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 38,619
65.	**Year 1 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)	$ .4738 /$100
	B. Unused increment rate (Line 66)	$ .0434 /$100
	C. Subtract B from A	$ .4304 /$100
	D. Adopted Tax Rate	$ .4737 /$100
	E. Subtract D from C	$ -.0434 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,677,414,926
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 198,637 /$100
67.	**2025 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.00976 /$100
68.	**Total 2025 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)	$ 0.49002 /$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 §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §26.04(c)(2)(B)

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. [45]

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. [46]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.32568 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,037,437,953
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.02454 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.1420 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.49222 /$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.[47]

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. [48]

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.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A /$100
75.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [49] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 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 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 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 2024 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ N/A /$100
77.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ N/A
79.	**Adjusted 2024 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ N/A
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [50]	$ N/A /$100

[45] Tex. Tax Code §26.012(8-a)
[46] Tex. Tax Code §26.063(a)(1)
[47] Tex. Tax Code §26.042(b)
[48] Tex. Tax Code §26.042(f)
[49] Tex. Tax Code §26.042(c)
[50] Tex. Tax Code §26.042(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).	$ N/A /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.4691 /$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..... $ 0.48026 /$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...... $ 0.4922 /$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. [51]

print here ▶ Julie Flagg
Printed Name of Taxing Unit Representative

sign here ▶ 
Taxing Unit Representative

7/31/2025
Date

[51] Tex. Tax Code §§26.04(c-2) and (d-2)

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	CHEMICALS: aluminum sulfate, LAS, caustic soda, sulfur dioxide, chlorine, calcium hypochlorite, magnifloc, seaquest, gas odorant, acti-chlor, fluoride, pulsar, lime, copper sulfate, Malathion, sodium hex plate, sodium hexametaphosphate, foam concentrate (AFF, ATC), chemical dispersant, etc. Xylazine (Dept. 154 only), absorbent (Dept. 152 only), euthanasia solution (Dept 154 only), ketaset (Dept 154 only).
202.00	FUEL: Gasoline, diesel, and LP gas, used in cars, trucks & large equipment; DEF (diesel exhaust fluid - for all new diesel engines), Ethanol shield.
203.00	TOOLS/SMALL EQUIPMENT: 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	POSTAGE: Any expenditure for mailing letters or small packages including Fed Ex, UPS, and other parcel deliveries
205.00	OFFICE SUPPLIES: 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	EMPLOYEE RELATIONS: Employee expenditures such as coffee makers, coffee, soft drinks, paper cups, over the counter pain medications, coffee filters, ice, water coolers, hot chocolate mix, cream, sugar, paper plates, utensils, frames for service recognitions, etc.
207.00	REPRODUCTION/PRINTING: Any and all costs associated with copying, printed matter, etc. such as plotter paper, toner, ink cartridges, drum, and fuser kits, copy paper, receipt books, forms, business cards, pre-printed envelopes, letterhead, etc., pre-printed computer forms such as checks, utility bills, purchase orders, extra copy charges on rental copiers, promotional materials such as rack cards/brochures/magnets, including photographer fees; iCop ink cartridges (Dept. 151 only), etc.
208.00	CLOTHING/PERSONAL PROTECTIVE EQUIPMENT: Items of wearing apparel such as uniforms, hats, belts, badges, work gloves – including high voltage electrical gloves, lab gloves, disposable gloves, nameplates; holsters, handcuffs, handcuff cases, goggles, safety vests, dust masks, ear plugs, hard hats, rain suits, boots ($180 max reimbursable), caps, ties, helmet liners, overalls, bibs, lifeguard gear and swimsuits, hip packs, fire and police department PPE, Dept. 151 only – belt trauma kit, ear muffs, pouch/holder, baton, pepper spray, weaponlight, wearable necessities, etc.
209.00	EDUCATIONAL: Articles used in education programs such as books, DVDs, teaching aids, training supplies, public education materials, safety handbooks, building code books/reference, Texas State Statute, etc.
210.00	BOTANICAL AND AGRICULTURAL: Items such as trees, seeds, bulbs, young plants, fertilizer, weed killers, fire ant killer, wasp spray, mesh strainer for mosquito sprayers, etc.
210.10	BOTANICAL-BEAUTIFICATION: (Dept. 144 only) Items such as plants, fertilizer, potting soil, etc. used to maintain flower beds and other landscaped areas around city parks and buildings.
211.00	CLEANING AND JANITORIAL: Items used for buildings such as disinfectants, floor oils, scouring powder, deodorant blocks, trash bags, hand soap, paper towels, tissue, brooms, mops, oven cleaner, bowl cleaner, hand sanitizer, garbage can; cleaning supplies for outdoor furniture (Dept. 149), etc.

212.00 COMPUTER EQUIPMENT AND SUPPLIES: All computer equipment and supplies. Examples include computer towers, monitors, keyboards, mouse, modems, UPS back up power supplies, software, speakers, software licenses, RAM, printers, scanners, flash drive/thumb drive, tablet, USB multi-card reader, headphones, Dept. 146 only-gaming systems (equipment/devices, warranty), 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.

ACCOUNT NUMBER	DESCRIPTION
301.00	UTILITY LINES: (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	POLE REINFORCEMENT: (Electric Dept. only).
303.00	VEHICLES/LARGE EQUIPMENT: 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	MACHINERY/SMALL EQUIPMENT: 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	PPE ANNUAL INSPECTION & REPAIR: (Dept. 152 only)
304.20	POLICE SPECIALIZED EQUIPMENT: (Dept. 151 only)
306.00	OUTDOOR/STREET LIGHTING: Upkeep of streetlights, traffic control signals, airport lighting & circuit boards, outdoor park lighting, mercury vapor lights, airport lighting, decorative lights – Downtown.
307.00	MOTORS/PUMPS/AC: (Dept. 154 only)
308.00	METERS: Expenses incurred keeping meters operational. (Including pre-treatment & flow meters.)
309.00	COMMUNICATIONS/PHOTOGRAPHY EQUIPMENT: 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	LAND/GROUNDS: 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	UTILITY PLANTS: Expenditures for upkeep associated with direct operations of Water Plant, Sewer Plant, Electrical Substations, Gas Regulator Stations, annual crane/hoist inspection, etc.
311.10	POOL MAINTENANCE: (Dept. 149 only) Replacement items used in upkeep of Aquatic Center swimming pools including ropes, floats, pool lighting, kits, etc.
312.00	BUILDINGS/APPLIANCES: Items used in upkeep of structures such as light bulbs, paint, caulk, lumber, nails, etc. Repair of appliances, air conditioner/heating units, emergency back-up generators, Communications Tower back-up generator, indoor water fountains, ice machines, restrooms, security systems, service calls for lock repairs, etc.
313.00	COMPUTER/OFFICE EQUIPMENT: Repairs of computers, fax machines, printers, typewriters, calculators, desks, chairs, shredder, scanner, etc.
313.10	NETWORK MAINTENANCE: (Dept. 172 only) Repairs of network equipment
314.00	TRANSFORMERS: Expenses incurred keeping transformers operational (Dept. 161 only).
315.00	STREETS/INLETS/CURBS: (Dept. 141 only) Items used in upkeep such as asphalt, asphalt oil, road base, crushed stone, crack-sealing material, gravel, culverts, storm sewer maintenance, etc.
315.10	STREETS – CONCRETE WORK: (Dept. 141 only)
315.20	STREETS – MISC. MATERIALS: (Dept. 141 only)

315.30 STREETS – PREVENTATIVE MAINTENANCE: (Dept. 141 only)

315.40 STREETS – SPECIAL PROJECTS: (Dept. 141 only)

316.00 JANITORIAL:

317.00 TRAFFIC SIGNS/STREET MARKERS: 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 LIFT STATION MAINTENANCE: Any items used in the repair or maintenance of existing lift stations. (Dept. 166 only)

322.10 PRE-TREATMENT/FLOWMETER: Any items used in the repair or maintenance of pre-treatment equipment or flowmeters (Dept. 166 only).

350.00 OTHER: All items that cannot be classified in the above categories such as replacement handles for shovels, hoes, rakes, hammers, etc.; parts for sprinkler systems and outdoor water fountains, generator batteries for Communications, lamp post globes (Dept. 144 only), repair of uniform equipment (Dept. 151 & 152 only), refrigerator/freezer water filter, water cooler repairs, maintenance of scales (Dept. 042/043 only), etc.

350.48 FUEL FARM MAINTENANCE: 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.

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

419.00 LEGAL FEES: Payments for legal services.

422.00 CONTRACT LABOR: Contract labor and temporary employment services.

422.20 CONTAINER SERVICE: Rental & dump charges on containers used at the transfer station for collection of large items, such as appliances; battery collection, glass hauling.

424.00 SERVICE CONTRACTS: Agreements for copier service, alarm systems, elevators, pagers, computer software maintenance/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 LABORATORY TEST FEES: Payments for lab analysis such as water samples, wastewater samples, PCB/oil sample testing, etc.

442.00 CONTRACT MOWING/LANDSCAPING: 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 CODE ENFORCEMENT MOWING: (Dept. 122 only)

446.00 SUBSCRIPTIONS & OTHER MEDIA: (Dept. 146 only) (typically for public use) Zoom annual renewal, gaming subscriptions, Prezi software annual renewal, etc.

450.00 OTHER: All services that cannot be classified in the above categories such as applicant profiles, applicant testing, recording/filing fees, pager system use fees, interconnect air time use fees, motor vehicle registration, disposal of oil filters/antifreeze/PCB, testing of electrical gloves, extermination of buildings/pest control, fire extinguisher testing, fire alarm inspection, sprinkler system inspections, wire fees, securities safekeeping, investment service fees, towing services, psychological exams (Dept. 151 only), sexual assault exams (Dept. 151 only), locksmith services (repairs & supplies), tree trimming, grit trap disposal, stump grinding, bee removal, scale renewal fee (Dept. 042 only), air sample (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.

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

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	LIABILITY/CASUALTY INSURANCE: All insurance premiums expended for liability and casualty insurance, Bond-annual premium, Notary Bonds.
907.00	ELECTIONS: (Dept. 121 only) All expenses incurred in holding City elections.
908.00	SEMINARS/MEMBERSHIP/TRAVEL: (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	MILEAGE: Reimbursement for use of personal/private vehicle used for authorized activities of the City.
908.20	CONTINUING EDUCATION: 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	BOARD/COMMITTEE/VOLUNTEER RELATIONS: 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	BRAZOS VALLEY COUNCIL OF GOVERNMENTS: Monies paid by the city to this agency for quarterly membership dues.
929.00	FIREFIGHTER'S PENSION PROGRAM: (Dept. 152 only) Firefighters' pension plan.
930.00	SPECIAL EVENTS: Expenses incurred by Administration for City employee picnic, Christmas gift cards, Holiday party, retirement recognitions, service recognition gifts, etc.
939.00	EMPLOYEE MOVING EXPENSE: Amount paid for relocation expenses.
948.00	DOWNTOWN EXPENSE: Expenses related to downtown events, festivals, contests, etc. not specifically accounted for in their own account.
948.10	DOWNTOWN IMPROVEMENTS:
948.30	MAIN STREET SPECIAL EVENTS:
948.40	CHRISTMAS STROLL:
948.50	HOT NIGHTS COOL TUNES:
948.80	UPTOWN SWIRL:
948.90	LOCAL HISTORY DAY PROGRAM:
949.00	UNEMPLOYMENT BENEFITS: Monies paid to the Texas Workforce Commission for Unemployment.
949.10	CULTURAL ARTS EXPENSE: (Fund 249 only)
949.20	FACILITY RENTAL EXPENSE: (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	OTHER SUNDRY: All expenditures that cannot be classified in the above categories such as subscriptions, periodicals, U.S. and Texas flags, Christmas trees and decorations, flowers for 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	CITIZENS POLICE ACADEMY: Funding for Police Dept.'s public relations program.
950.21	CRIMINAL ENFORCEMENT EXPENSES: Expenses incurred by Police Dept. for buy money for drugs and informant compensation.
950.40	NARCOTICS ENFORCEMENT: (Dept. 151 only) Monies to replenish narcotic imprest funds.

953.00 EDF – MARKETING:

953.01 ECONOMIC DEVELOPMENT MARKETING – WEBSITE:

953.02 ECONOMIC DEVELOPMENT MARKETING – OTHER:

953.10 EDF – OPERATIONS:

953.20 EDF – EDA GRANT:

953.30 BUSINESS RETENTION & EXPANSION:

959.00 MAIN STREET GRANTS – EIIG/INCENTIVE:

960.00 WELLNESS PROGRAM: (Self Insurance Fund only) Expenses incurred for Health Fair including flu shots.

961.62 DOWNTOWN MASTER PLANNING:

970.00 EMPLOYEE ASSISTANCE PROGRAM: (Dept. 123 only) Payments to UT Health Science Center for counseling, referral and case management services.

City of BRENHAM

POLICIES

RESOLUTION NO. R-15-025

A RESOLUTION ADOPTING A FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS FOR THE CITY OF BRENHAM

WHEREAS, the Governmental Accounting Standards Board (GASB) issued "Statement No. 54 Fund Balance Reporting and Governmental Fund Types" which establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types; and

WHEREAS, the fund balance policy dated October 1, 2015 complies with the provision of the Standard; and

WHEREAS, the governing body desires to adopt a fund balance policy for the City of Brenham; and

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

Section 1: The City of Brenham Fund Balance Policy for Governmental Funds attached hereto as "Exhibit A" is hereby adopted as the fund balance policy of the City of Brenham effective October 1, 2015.

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

APPROVED on this 1st day of October, 2015.

Milton Y. Tate, Jr.
Mayor

ATTEST:

Jeana Bellinger, TRMC
City Secretary

FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS

I. PURPOSE

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

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

II. DEFINITIONS

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

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

1) **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reason, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

2) **Restricted Fund Balance** – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants),

grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

3) **Committed Fund Balance** – Amounts that can only be used for a specific purpose because they are constrained by limitation that the government imposes upon itself through formal action by the City Council, the government's highest level of decision making authority. Formal action consists of either Council resolution or the approval of a council meeting agenda item. These restraints remain binding unless removed by formal action of City Council.

4) **Assigned Fund Balance** – Amounts that are constrained by the City's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the City Council, committees, or officials to whom the City Council has delegated authority.

5) **Unassigned Fund Balance** – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which an amount had been restricted, committed or assigned.

III. PRIORITIZATION OF FUND BALANCE USE

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

IV. MINIMUM UNRESTRICTED GENERAL FUND BALANCE

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

V. USE AND REPLENISHMENT OF UNRESTRICTED GENERAL FUND BALANCE

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

VII. FUND BALANCE POLICY

The City of Brenham's Fund Balance Policy shall be adopted by resolution of the City Council. The City of Brenham's Fund Balance Policy shall be subject to revisions consistent with changing laws, regulations, and needs of the City but any such changes must be adopted by the Council before use. The resolution adopting the policy and strategies must include any changes or modifications to the Policy.

Authority/Date Issued:

City Council Resolution # R-15-025 October 1, 2015

RESOLUTION NO. R-19-019

A RESOLUTION FOR ADOPTING A DEBT MANAGEMENT POLICY FOR THE CITY OF BRENHAM, TEXAS.

WHEREAS, the Government Finance Officers Association (GFOA) recommends that state and local governments adopt a comprehensive, written Debt Management Policy; and

WHEREAS, the Debt Management Policy dated August 1, 2019 complies with the GFOA recommendation; and

WHEREAS, the governing body desires to adopt a Debt Management Policy for the City of Brenham; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Brenham, Texas that:

Section 1: The City of Brenham Debt Management Policy attached hereto as "Exhibit A" is hereby adopted as the debt management policy of the City of Brenham effective August 1, 2019.

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

PASSED and APPROVED on this 1st day of August, 2019.

_____
Milton Y. Tate, Jr.
Mayor

ATTEST:

_____
Jeana Bellinger, TRMC, CMC
City Secretary

"Exhibit A"
CITY OF BRENHAM
DEBT MANAGEMENT POLICY
August 1, 2019

1.0 POLICY

It is the policy of the City of Brenham to develop and maintain a sound, debt management program. This policy sets forth the criteria for debt financing decisions and establishes the parameters for issuing new debt, as well as, managing the outstanding debt portfolio. The Policy identifies the types and amounts of permissible debt that preserves the current bond rating in order to minimize borrowing costs and ensure access to credit.

2.0 SCOPE

The City of Brenham Debt Management Policy applies to all debt instruments issued by the City of Brenham, regardless of funding source. Funding sources can be derived from ad valorem taxes, general City revenues, enterprise fund revenues, internal service fund revenues, component unit revenues, or any other identifiable source of revenue that may be deemed as appropriate pledging for bonded indebtedness.

3.0 OBJECTIVES

The primary objective of the Debt Management Policy is to ensure that the City establishes and maintains a solid position with respect to its Debt Service Fund. The Policy is intended to demonstrate that proceeds from long-term debt will not be used for current operations but rather for capital improvements and other long-term assets. Compliance with the Debt Policy will facilitate compliance with applicable federal, state and local laws, the City's charter provisions, and GFOA best practices.

Other objectives include:

A. Bonds will be paid back within a period not to exceed, and preferably sooner than, the expected useful life of the capital asset.
B. Debt decisions will be based on a number of criteria and will be evaluated against long-term goals rather than short-term fix.
C. Debt decisions will be integrated with the City's Capital Improvement Program.
D. Debt service funds will be managed and invested in accordance with all federal, state and local laws.

4.0 CRITERIA

Debt funding is one of three methods for financing capital assets. Capital assets include vehicles, equipment, facilities, IT hardware/software, and infrastructure (e.g. streets, drainage, utility plants, utility distribution lines) with useful lives that exceed one year and costs that exceed $15,000. Major, non-routine, maintenance that increases an existing capital asset's service capacity, useful function, or useful life is a capital investment and is eligible for long-term financing. In addition to debt funding, capital assets may be funded by pay-as-you-go (PAYGO) financing and public-private partnerships (P3). Historically, the City of Brenham has used PAYGO and debt financing for capital assets. PAYGO funds come from operating revenues and/or excess reserves.

The pros and cons in deciding PAYGO versus debt financing recommendations include:

PAYGO Financing	Debt Financing
Pros: • Future funds are not tied up in servicing debt payments • Interest savings can be put toward other projects • Greater budget transparency • Avoid risk of default Cons: • Long wait time for new infrastructure • Large projects may exhaust an agency's entire budget for capital projects • Inflation risk • Generational equity – the capital asset may primarily benefit future generations	Pros: • Infrastructure is delivered when it's needed • Spreads cost over the useful life of the asset • Increases capacity to invest • Capital asset's beneficiaries pay for the asset Cons: • Potentially high borrowing rate • Debt payments limit future budget flexibility • Diminishes the choice of future projects • Generations forced to service debt requirements

Source: OpenGov – Capital Financing 101

5.0 RECOMMENDATION RESPONSIBILITY

The primary responsibility for developing financing recommendations rests with the Chief Finance Officer. In developing the recommendations, the Chief Finance Officer shall be assisted by the Financial Advisor, City Manager, Strategic Budget Officer, and Controller. The Chief Finance Officer will be responsible for the following activities:

A. Meeting held no less than once a year with the City Manager and Strategic Budget Officer to consider the need for financing and assess progress on the Capital Improvement Program.
B. Annual update and review of Peer Benchmarking and Debt Capacity measures.
C. Annual review of Financial Advisor, Bond Counsel, Paying Agent and other service providers to evaluate the effectiveness and quality of services being provided.

6.0 DEBT STRUCTURE

Debt service will be structured, to the greatest extent possible, to match projected cash flows, minimize the impact of future property tax levies, and maintain a relatively rapid payment of principal. The term of the debt issuance should equal the lesser of the useful life of the asset being financed or the maximum maturity permitted by State law for the obligations issued to finance the acquisition and construction of the asset.

6.1 Fixed Interest versus Variable Interest

The City primarily issues fixed rate bonds to protect the City against interest rate risk. The City has the option to issue variable rate bonds and may, should market conditions warrant, consider such a structure after adoption of a separate variable rate policy. Commercial paper notes, due to their short term maturities (270 days or less), are treated as variable rate obligations.

6.2 Other Considerations

Usually, bonds are issued with a final maturity of approximately 20 years or less for general obligation bonds, certificates of obligation and revenue bonds but may be greater for some projects whose lives are greater than 20 years.

Typically, interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

Call provisions for bond issues shall be made as short as possible consistent with the low interest rate cost to the City. The targeted maximum length to call is 10 years. However, the City may opt for a call date longer than 10 years in order to achieve the necessary goals of the particular issue.

A Reimbursement Resolution must be adopted by the City Council if it is anticipated that any costs will be funded prior to closing of the corresponding debt issuance. The Reimbursement Resolution must indicate the maximum amount that can be funded, the source of cash for the funding and that if the corresponding debt issue does not close, the City Council is willing to approve the appropriation of funding for the advance. No exceptions are allowed without formal City Council approval.

7.0 FINANCING ALTERNATIVES

It is the City's intent to develop a level of cash and debt funded capital improvement projects that provide citizens with the desired amount of City services at the lowest cost. The City may utilize several types of municipal debt obligations to finance long-term capital assets. Although debt is an obligation to be repaid, it can assume many forms. The form and character of debt is typically determined by the nature of the funding source and nature of the asset to be purchased or improved. In determining the type of security for financing an improvement or purchase of a capital asset, the City may consider the following types and forms of debt, but is not limited to the following:

7.1 General Obligation Bonds (GOB) will be used if the following criteria are met:

- Quality-of-life projects – Projects such as but not limited to the City's parks, museums, libraries, non-public safety facilities, aquatics, entertainment, sports and amusement-type facilities
- Any non-essential strategic initiative or project
- The size of the total issuance may result in a 5% or greater increase to the debt service I&S tax rate
- Useful life of assets acquired will be twenty (20) year or more or will extend the useful life of an asset for more than twenty (20) years
- Voter authorized debt.

7.1.1 The total dollar amount of the bond election propositions recommended to the voters shall not exceed the City's estimated ability to issue said bonds within a normal 6 year period.

7.1.2 The use of reimbursement resolutions shall be encouraged as a cash management tool for general obligation debt funded projects.

7.2 Certificates of Obligation will be used if the following criteria are met:

- Essential, non-quality-of-life projects
- Capital asset acquisitions (heavy equipment, fire vehicles with useful lives 20 years or greater and costs greater than $500,000)
- Rehabilitation and/or extension of the useful life of existing facilities
- Street reconstruction and improvements
- Drainage improvements
- Unpaved Rights of Way
- ADA retrofitting/rehabilitation projects
- Projects arising from federal or state mandates
- Street lighting
- Major core facilities (police, fire, streets, etc.)
- Emergency city facilities and/or infrastructure rehabilitation

Notwithstanding the Policy set forth herein and in section 7.1, certificates of obligation or other long-term debt may be considered if the following criteria are met:

- The need for the project is urgent and immediate
- The project(s) is necessary to prevent an economic loss to the City
- Source of revenue is specific and can be expected to cover the additional debt
- The expected debt is the most cost effective financing option available

In addition, the average maturity of non-voter approved debt shall not exceed the average life of the project financed. Reimbursement resolutions may be used for projects funded through certificates of obligation.

7.3 Certificates of Obligation – Enterprise Fund

Certificates of obligation for an enterprise system will be limited to only those projects which can be demonstrate the capability to support the certificate debt through its own revenues, or other pledged source other than ad valorem taxes and meet the same criteria as outlined in 7.2 above.

7.4 Revenue Bonds

Revenue bonds will be issued for projects that generate revenues that are sufficient to repay the debt. Except where otherwise required by State Statutes, revenue bonds may be issued without voter approval and only in accordance with the laws of Texas.

7.5 Other Debt Obligations

The use of other debt obligations, permitted by law, including but not limited to public property finance act contractual obligations, pension obligations, tax notes, notes payable, and lease purchase obligations, will be reviewed on a case-by-case basis. The findings in 7.2 and 7.3 above will be considered for the use of these obligations.

7.6 Use of Derivatives

The use of derivatives is prohibited.

8.0 CREDIT ENHANCEMENTS

Credit enhancements are mechanisms which guarantee principal and interest payments. They include bond insurance and a line or letter of credit. A credit enhancement, while costly, will usually bring a lower interest rate on debt and higher rating from the rating agencies, thus lowering overall costs.

During debt issuance planning, the Financial Advisor will advise the City whether or not a credit enhancement is cost effective under the circumstances and what type of credit enhancement, if any, should be purchased. In a negotiated sale, bids will be taken during the period prior to the pricing of the sale. In a competitive sale, bond insurance may be provided by the purchaser if the issue qualifies for bond insurance.

9.0 DEBT APPROVAL PROCEDURES

9.1 Approval by the City Manager

All City financing transactions shall be prepared by the Chief Financial Officer for approval by the City Manager, prior to submittal to the Audit Committee.

All financing transactions for City subsidiary corporations and agencies shall be prepared and presented jointly to the City Manager and Chief Financial Officer and the Executive Director of the corporation and agency. The debt transactions must be approved by the City Manager prior to submittal to the corporation or agency board for approval and forwarding to the City Audit Committee.

9.2 Review by Audit Committee

All proposed long-term financing transactions for capital improvements and assets shall be reviewed by the City's Audit Committee. For matters related to review by the Audit Committee, "long-term financing" means financing that constitutes an obligation beyond one fiscal year.

a. The City Council should not authorize the issuance of any long-term financing until the Audit Committee completes its review of the proposed transaction and submits its recommendation to the City Council.
b. The Chief Financial Officer, City Manager and City Attorney should review proposed transactions submitted to the Audit Committee prior to submission.
c. Upon approval by the Audit Committee, the proposed transaction shall then be presented to the full City Council.
d. In the absence of a quorum of the Audit Committee, the Chief Finance Officer has the authority to present the proposed transaction to the City Council without prior review of the Audit Committee.
e. The City Council shall comply with all public hearing requirements applicable to the specific type of bond being approved.

10.0 METHODS OF SALE

The City will use the method of sale that results in the most cost effective, efficient debt issuance process. The City will engage the services of an independent financial advisor to assist with determining the method of sale and the selection of other financing team members.

11.0 PERMITTED INVESTMENTS

All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by City Council. Investments shall not allow security types or credit standards less than those of the City's Investment Policy and the term of the investments must not be in excess of the term of the bonds.

12.0 REFUNDING OF DEBT

The City will engage the services of an independent financial advisor when considering potential saving from refunding of debt. From time to time, the City may also issue refunding debt for purposes of restructuring debt, changing covenants, and/or changing the repayment source of the bonds. Such purpose should be specifically recognized by City Council.

12.1 Advance refunding and forward delivery refunding transactions for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 3%.

12.2 Current refunding transactions issued for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 2%.

13.0 DEBT SERVICE TAX RATE

Council shall adopt the necessary debt service tax rate in order to meet debt service principal, interest and fee payments, net of transfers, for each particular fiscal/budget year, subject to any reserve availability. State statutes limit the amount of general obligation debt a governmental entity may issue to $2.50 per $100 valuation of its total assessed valuation. Additionally, the City's charter allows a tax rate limit not exceeding $1.65 per $100 valuation for any one year.

14.0 DEBT LIMITS

Direct debt outstanding includes bonded debt principal, capital leases and notes payable that are tax-supported and self-supported. For tax-supported debt, the following debt limits apply.

14.1 The total principal amount outstanding of tax-supported debt of the City shall not exceed three percent of the total assessed valuation of the City's tax rolls.

14.2 The total tax-supported debt payment of the City shall not exceed 17.5 percent of non-capital expenditures for Governmental Funds.

For self-supported debt, such as enterprise fund (utilities) debt, the debt limit is based on the debt coverage ratio. Debt coverage ratio refers to the number of times the current combined debt service requirements or payments are covered by the current operating revenues net of on-going operating expenses.

14.3 The City will maintain a minimum debt service coverage ratio of 1.15 times unless otherwise dictated by bond covenants.

14.4 Conduit debt limitations will be determined on a case-by-case basis. Creditworthiness of the borrower, credit rating and purpose for the debt are factors that will be considered.

15.0 MATURITY LEVELS/STRUCTURE

15.1 The term of debt shall not exceed the useful life of the capital asset being financed, and in no case shall exceed twenty-five (25) years. The average life (weighted) of each general obligation bond series shall be kept at or below 12.5 years.

15.2 Debt structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term instruments.

16.0 MANAGEMENT OF DEBT SERVICE FUND

16.1 Interest earnings from general obligation bonds and certificates of obligation shall be used solely to fund direct or related capital expenditures or to service current and future debt payments. Interest earnings will be allocated in accordance with the City's Investment Policy.

16.2 Debt service reserves for tax-supported debt shall maintain between a two-month (minimum) and three-month (maximum) reserve of the current year total debt service expenditure budget (i.e. Total Annual Debt Service Budget/12 months x 3 months). If this reserve balance is below minimum or exceeds maximum during any given fiscal year, a plan should be adopted to increase or reduce the size of the reserves as quickly as possible without causing large variances in the ad valorem property tax rate.

16.3 Debt service reserves for revenue bonds shall be maintained at levels required by controlling bond ordinances.

16.4 The City shall comply with all Internal Revenue Service rules and regulations including but not limited to arbitrage.

17.0 RATINGS

The City's goal is to achieve and maintain the highest possible bond ratings that result from managing the City to best meet the needs and goals of the citizens.

17.1 The City will strive to maintain good relationships with bond rating agencies as well as disclose financial reports and information to these agencies and to the public.

17.2 The City will obtain a rating from at least one nationally recognized bond-rating agency on all issues being sold on the public market.

17.3 Timely disclosure of annual financial information including other information will be provided to the rating agencies. The Comprehensive Annual Financial Report (CAFR) will be prepared by management and attested to by an external audit firm. The rating agencies will also be notified in advance when the City begins preparation for a debt issuance, and the Chief Financial Officer will be responsible for coordination and interaction during the bond rating process and periodic rating reviews.

17.4 Timely disclosure of any pertinent financial information that could potentially affect the City's credit rating will also be presented to the rating agencies, required information repositories, bond insurance companies insuring City of Brenham debt, and commercial banks providing liquidity support.

18.0 FINANCIAL ADVISOR

The City will use a financial advisor to assist the City in bond issuance and debt management oversight. The City's financial advisor must be a firm that is independent of banking, underwriting, or other interests to assure that the selected financial advisor can effectively represent the City in negotiations with bankers, underwriters, and other service providers needed for the issuance of debt.

19.0 DEBT MANAGEMENT POLICY REVIEW

Compliance with the Debt Management Policy shall be performed annually by the Controller and the Strategic Budget Officer and any modifications reviewed by the Audit Committee and adopted by City Council.

RESOLUTION NO. R-20-013

A RESOLUTION AMENDING THE FINANCIAL POLICIES DOCUMENT FOR THE CITY OF BRENHAM, TEXAS

WHEREAS, the primary objective of financial policies is to help the City achieve a long-term, stable, and positive financial condition; and

WHEREAS, the Government Finance Officers Association (GFOA) has identified best practices and recommends that a government's financial policies be written and available for public inspection; and

WHEREAS, the City of Brenham is responsible to its citizens and customers to carefully account for public funds, to manage City finances wisely and to plan for the adequate funding of services desired by the public; and

WHEREAS, the City of Brenham Financial Policies document was adopted by City Council on October 15, 2009 with the passage of Resolution No. R-09-023; and

WHEREAS, uniform requirements in Title 2 of the Code of Federal Regulations Part 200 (2 CFR 200) now require specific procurement policies related to federal grants, it is in the best interest of the City of Brenham to amend the Financial Policies document to comply with these regulations;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Brenham, Texas as follows:

Section 1: That the recitals set forth above are incorporated herein for all purposes as if fully set forth in the body of this Resolution.

Section 2: That the City Council of the City of Brenham hereby adopts the revisions to the Financial Policies document for the City of Brenham as set forth in and attached hereto as "Exhibit A" and incorporated herein for all purposes.

Section 3: That this Resolution shall be in full force and effect immediately after its passage and approval according to law.

APPROVED on this 19th day of March 2020

CITY OF BRENHAM TEXAS

Milton Y. Tate, Jr.

Milton Y. Tate, Jr., Mayor
City of Brenham

ATTEST:

Jeana Bellinger

Jeana Bellinger, TRMC, CMC
City Secretary

FINANCIAL POLICIES

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

BUDGET POLICY

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

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

FUND BALANCE POLICY

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

INVESTMENT POLICY

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

DEBT POLICY

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

PURCHASING POLICY

1. The City of Brenham will comply with Purchasing Laws of the State as adopted by Resolution R-07-020.
2. Department heads may authorize purchases less than $3,000.
3. Three vendor quotes are required on all purchases between $3,000 and $49,999.
4. Division directors may authorize non-contractual purchases between $3,000 and $24,999.
5. The City Manager may authorize all purchases between $3,000 and $50,000, as approved in Resolution R-12-019.
6. The City Council must authorize all purchases greater than $50,000.
7. Purchases of $50,000 or more must go through a formal bid process and be authorized by City Council.

CAPITAL ASSET POLICY

1. Infrastructure assets (e.g. roads, bridges, sidewalks, utility lines and plants, and similar items) in excess of $50,000 and an estimated useful life of 40 to 50 years will be capitalized and recorded at historical cost.
2. Capital assets, other than infrastructure assets, costing more than $15,000 and possessing an estimated useful life in excess of one year, will be capitalized and recorded at historical cost.
3. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives will not be capitalized.
4. Major outlays for capital assets and improvements will be capitalized as projects are constructed.
5. Property, plant and equipment will be depreciated using the straight line method over the useful lives.

PROCUREMENT POLICY – FEDERAL GRANTS AND AGREEMENTS

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

Adopted by Council: October 15, 2009 (R-09-023)
Amended: April 4, 2013
Amended: March 19, 2020
Adopted by Council: March 19, 2020 (R-20-013)

RESOLUTION NO. R-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.

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.

SAFETY

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

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

LIQUIDITY

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

PUBLIC TRUST

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

DIVERSIFICATION

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

YIELD

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

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

IV. INVESTMENT STRATEGY

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

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

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

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

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

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

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

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

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

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 that "A" or its equivalent with maturities not to exceed three (3) years.

3. Fully insured or collateralized Certificates of Deposit issued by a bank doing business in Texas insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner provided for by this Policy and state law with maturities not to exceed 12 months.

4. 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

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.

All banks will execute a written depository agreement in accordance with FIRREA[1] 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

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

and evidenced by original safekeeping receipts of the pledging institution with which the collateral is deposited. Original safekeeping receipts and monthly collateral reports shall be delivered to the City.

COLLATERAL POLICY

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require collateralization of City funds in time and demand deposit with any depository bank 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

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.
- 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

City of BRENHAM

GLOSSARY & ACRONYMS

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

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

C

Capital Asset: An asset owned by a governmental unit, which has an initial cost of $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 changes, 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