



CITY OF BRENHAM, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2027
OCTOBER 1, 2026 – SEPTEMBER 30, 2027



ADOPTED
ON SEPTEMBER 17, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$381,755 or 3.23%, and of that amount \$207,787 is tax revenue to be raised from new property added to the tax roll this year.

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At the Council Meetings held on September 3 and 17, 2026, a record vote was taken of the following City Council members on the adoption of the Fiscal Year 2026-2027 proposed budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	09/03/26 VOTE	09/17/26 VOTE
Mayor Atwood Kenjura	Yes	Yes
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	Yes	Yes
Steve Soman, Ward 1	Yes	Yes
Albert Wright, Ward 2	Yes	Yes
Dr. Paul LaRoche III, Ward 3	Yes	Yes
Adonna Saunders, Ward 4	Yes	Yes
Leah Cook, Position 6 At-Large	Yes	Yes

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

	FY 2026 - 2027	FY 2025 - 2026
Adopted Property Tax Rate	\$ 0.4750	\$ 0.4676
No-New-Revenue Tax Rate	\$ 0.4669	\$ 0.4691
No-New-Revenue Maintenance & Operations Tax Rate	\$ 0.3330	\$ 0.3256
Voter-Approval Tax Rate	\$ 0.5108	\$ 0.4802
Debt Rate	\$ 0.1420	\$ 0.1420
Amount of Municipal Debt Obligation:	\$ 3,488,463	\$ 3,634,038



INTRODUCTION

**Atwood Kenjura**

Mayor

Term expires May 2027

**Clint Kolby**Mayor Pro-Tem, Position 5 - At Large
Term expires 2029**Steve Soman**

Ward 1

Term expires May 2029

**Albert Wright**

Ward 2

Term expires May 2027

**Dr. Paul LaRoche III**

Ward 3

Term expires May 2029

**Adonna Saunders**

Ward 4

Term expires May 2027

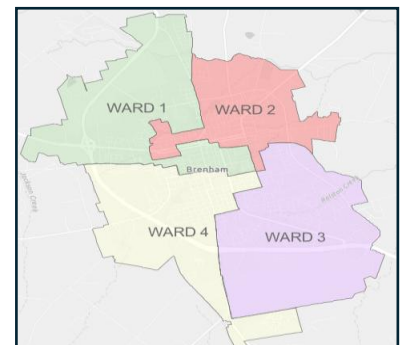
**Leah Cook**

Position 6 - At Large

Term expires May 2029

COUNCIL MEETINGS

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 will be posted three (3) business days in advance.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brenham, Texas for its annual budget for the fiscal year beginning October 1, 2025. To earn this award, a budget document must satisfy nationally recognized guidelines and effectively serve as a policy document, financial plan, operations guide, and communications device.

The award is granted for one fiscal year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Brenham
Texas**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

Executive Director

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Presented is the City of Brenham's Operating Budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027. Beyond detailing the City's financial plan, 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 on departmental services, performance, and resource allocation.

The annual budget is organized into a table of contents and eleven sections, which are grouped into the following three categories:

INTRODUCTION

- **Annual Budget Cover Page** – Identifies the City's budget for the upcoming fiscal year and serves as the official financial planning document. The cover page also includes the property tax statement required by the Texas Local Government Code, which compares the City's total property tax revenue to the previous year's budget.
- **Mayor & City Council** – Includes a list of Council Members, a ward map and Council meeting information.
- **Budget Guide** – Provides a brief explanation of the budget book's sections.
- **GFOA Distinguished Budget Presentation Award** – Recognizes the City's commitment to excellence in budget preparation and presentation.
- **Budget Message** – A letter to the City Council outlining the budget, any significant changes, and major events that influenced the budget's development.
- **City Profile** – Provides a brief historical overview of Brenham, its history, geographical setting, demographics, education, utilities, services, and amenities, and tourist attractions.
- **Annual Budget Process & Calendar** – Outlines the City's budget development process, budget philosophy, staff roles and responsibilities, and includes the budget calendar highlighting key dates throughout the budget process.
- **City Organization** – Provides an overview of the City's governance, organizational structure, departmental functions, and reporting relationships, including the City's organizational chart.

FINANCIAL

- **Budget Summary** – Provides comprehensive summaries for all budgeted funds, including revenues, expenditures, other financing sources/uses, changes in fund balance, personnel summary, and property tax rate.
- **Long-Range Planning** – Highlights Plan 2040, the Brenham Comprehensive Plan, which establishes core principles that will guide decision-making processes related to growth, development, and community enhancement.
- **Operating Funds Overview and Department Detail** – Provides detailed information on all City funds and departments, including fund and department descriptions. Where applicable, department sections also include programs and services, goals and objectives, performance measures, and personnel summaries.
- **Capital Improvement Plan** – Identifies multi-year capital project priorities, estimated costs, and funding sources aligned with long-range goals and financial capacity.

SUPPLEMENTAL INFORMATION

- **2026 Tax Rate Calculation Worksheet**
- **Policies & Ordinances** – Includes hyperlinks to the City's website
- **Chart of Accounts** – Describes the City's expenditure accounts.
- **Glossary/Acronyms** – Definitions of terms, and a list of abbreviations and acronyms with their meaning used throughout the budget document.
- **Other Supplemental Information**



Mayor
Atwood C. Kenjura

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

Interim City Manager
Megan Mainer

July 30, 2026

Honorable Mayor Atwood Kenjura and Council Members:

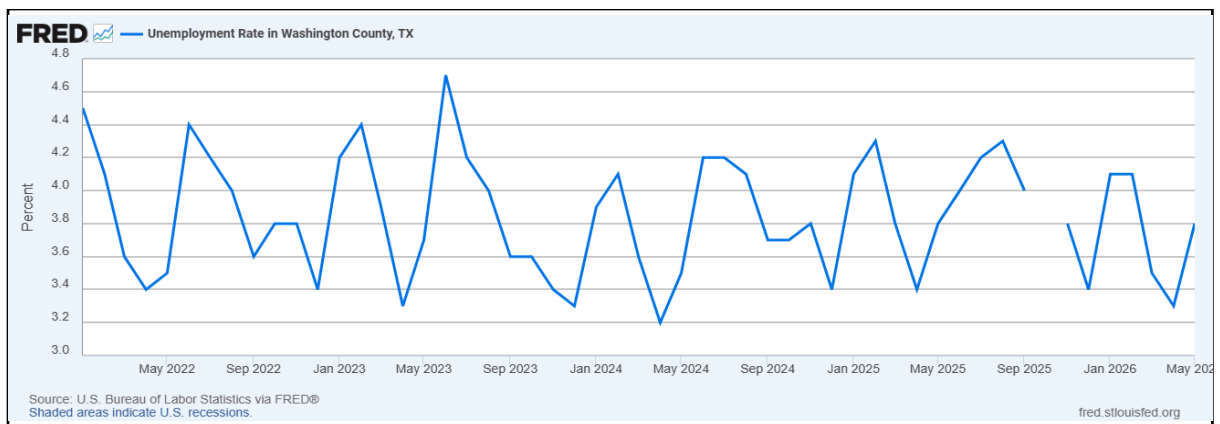
RE: Fiscal Year 2026-27 Adopted Budget

In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the Budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027. The budget is balanced, as required by law, and reflects our continued commitment to sound financial policies and responsible stewardship of public funds. The FY2026-27 Budget reflects the priorities that were established during the June 2026 presentation and discussion of the 5-Year Capital Plans. Some key initiatives included in the FY2026-27 Budget are:

- **2027 Proposed Bond Issuance**
 - \$10 million for General Government major street projects
 - \$2 million for General Government future capital projects and equipment purchases
 - \$21.9 million for Water Fund projects
 - \$3.3 million for Wastewater Fund projects
 - \$1.2 million for engineering services related to the Highway 290 utility relocation
- **Total Utility Capital Project expenditures of \$39,103,505.** These capital projects address both the continued growth of our community (water plant expansion, addition of a groundwater well, a new elevated storage tank, and upsizing wastewater lift stations and force mains) and the upgrading of aging infrastructure (lake line rehab, water main replacements, and wastewater main replacements.)
- **New 32-acre Brenham Family Park.** Construction began in FY2025-26, and the FY2026-27 budget includes completion of Phase I of the park, along with expenditures supported by a generous donation for the development of a play area within the park.

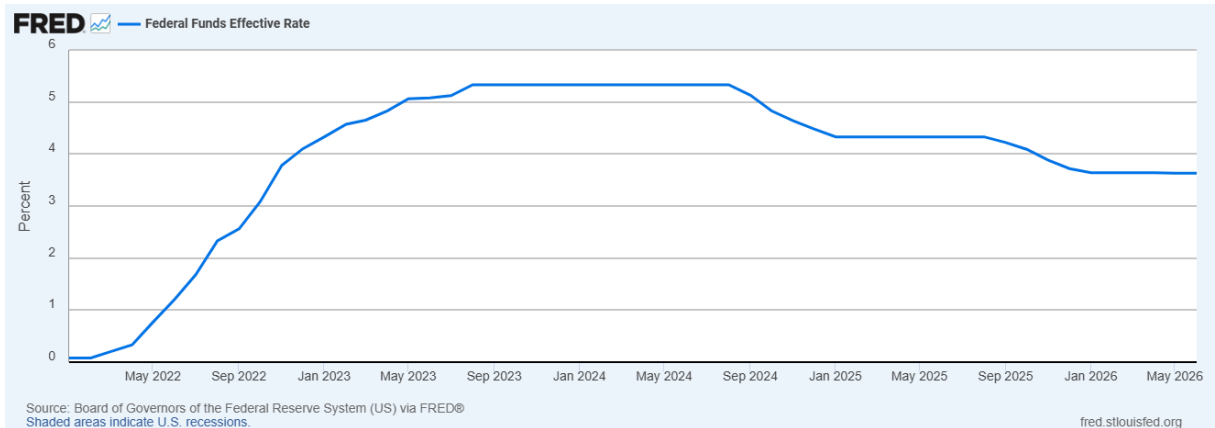
Economic Outlook

- Per the Congressional Budget Office, expecting GDP growth of 1.8% in 2027, as compared to 2.2% in 2026. This is in line with predictions from JP Morgan.
- There is economic uncertainty with the current geopolitical climate. Locally, the largest effect is higher gas prices, which also drive up the cost of many other goods and services. This could lead to lower sales tax collections if consumers cut back on discretionary spending.
- **Employment** – Unemployment in Washington County Texas has generally remained in the 3.2-4.3% range since late 2023, which provides stability for our community. The latest unemployment rate is reported at 3.8%.



- **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 FY2026-27 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.

- **Interest Rates** – The Fed made three (3) consecutive interest rate cuts in the latter part of 2025 to bring the rate down by three quarters of a percentage point. Since that time, the Fed has held the rate steady with no clear indication if future cuts are planned. The Federal Funds rate range is currently 3.5%-3.75%. This budget includes a conservative interest income revenue amount equal to 88% of the projected FY2025-26 amount to allow for possible rate decreases. We used a conservative interest rate of 4.5% to estimate payments on the 2027 bond issuance, which is slightly higher than the interest rate realized on the 2026 bond issuance.



- **Inflation** – Inflation eased somewhat in 2025 but has recently spiked, mostly due to high gas prices. The FY2026-27 budget does reflect an increase in fuel costs that total \$80,900 on the General Government side. The City has also experienced general price increases on many goods and services, with IT software subscriptions being the most notable.



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 \$19,836,192, or 0.73%, from the final 2025 value of \$2,718,127,994 to \$2,737,964,186. New properties with a taxable value of \$43,744,635 were added to the tax roll. Tax Increment Reinvestment Zone No. 1 (TIRZ) valuations increased \$31,509,570, or 7.9%, from \$396,654,555 to \$428,164,125.

The FY2026-27 Budget is based on the tax rate being set at \$0.4750, which consists of the Maintenance and Operation (M&O) No-New-Revenue rate of \$0.3330 and the current Interest and Sinking (I&S, or Debt) rate of \$0.1420. The rate is above the total No-New-Revenue rate of \$0.4669 but well below the Voter-Approval rate of \$0.5108. 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. The Voter-Approval rate is the highest tax rate that may be adopted without holding an election to seek voter approval of the rate.

Tax Rate Comparison		
	2026 (FY27) Adopted	2025 (FY26) Adopted
Property Tax Rate	\$ 0.4750	\$ 0.4676
Voter-Approval Tax Rate	\$ 0.5108	\$ 0.4802
No-New-Revenue Tax Rate	\$ 0.4669	\$ 0.4691
No-New-Revenue M&O Rate	\$ 0.3330	\$ 0.3256
M&O Tax Rate	\$ 0.3330	\$ 0.3256
I&S (Debt) Tax Rate	\$ 0.1420	\$ 0.1420

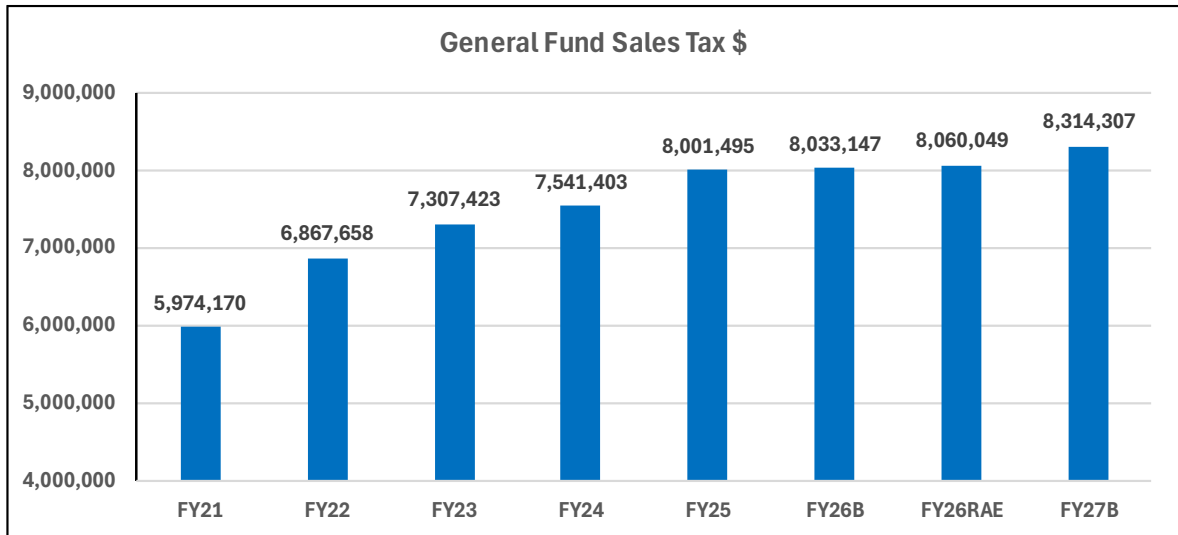
Property Tax Rate	M&O	I&S (Debt)	Total
Current Tax Rate	\$0.3256	\$0.1420	\$0.4676
Adopted Tax Rate	\$0.3330	\$0.1420	\$0.4750
Increase/(Decrease)	\$0.0074	\$0.0000	\$0.0074

The City has a large number of properties that have their taxes frozen by Ordinance due to being homesteads owned by persons over the age of 65 or by disabled persons. The taxable value of such properties is \$438,214,839, which represents 16.0% of the total taxable valuation. Lost revenue due to frozen property taxes is \$521,157 (\$365,337 M&O and \$155,790 I&S).

House Bill 9 increased the business personal property exemption from \$2,500 to \$125,000, effective January 1, 2026. The loss of taxable value due to this increased exemption is \$45,747,530 and the loss of revenue is approximately \$217,301 (\$152,339 M&O and \$64,962 I&S).

Frozen property taxes, the higher business personal property exemption, and most valuation growth occurring in the TIRZ all put added pressure on the General Fund. These factors make it challenging for revenue to keep up with rising costs.

- **Sales Tax** – The FY2026-27 sales tax revenue is budgeted at a 3.5% increase over the FY2025-26 Adopted Budget. This is based on a model using the last ten (10) years of sales tax collection data and considers the FY2024-25 to FY2025-26 revenue growth and the current economic climate.



- **Utility Franchise Fees** –The FY2026-27 Budget includes a 4.6% increase in Utility Franchise Fees, as compared to the FY2025-26 Adopted Budget, for a total revenue of \$3,590,450. The increase is primarily driven by anticipated gas and wastewater rate increases, as well as the water rate increase that was effective June 1, 2026. Franchise fees are collected 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 FY2026-27 budget for Utility Transfers is \$2,510,823 compared to the FY2025-26 budget of \$2,620,680. The decrease is primarily due to a change in the allocation percentage for HR and IT support services.

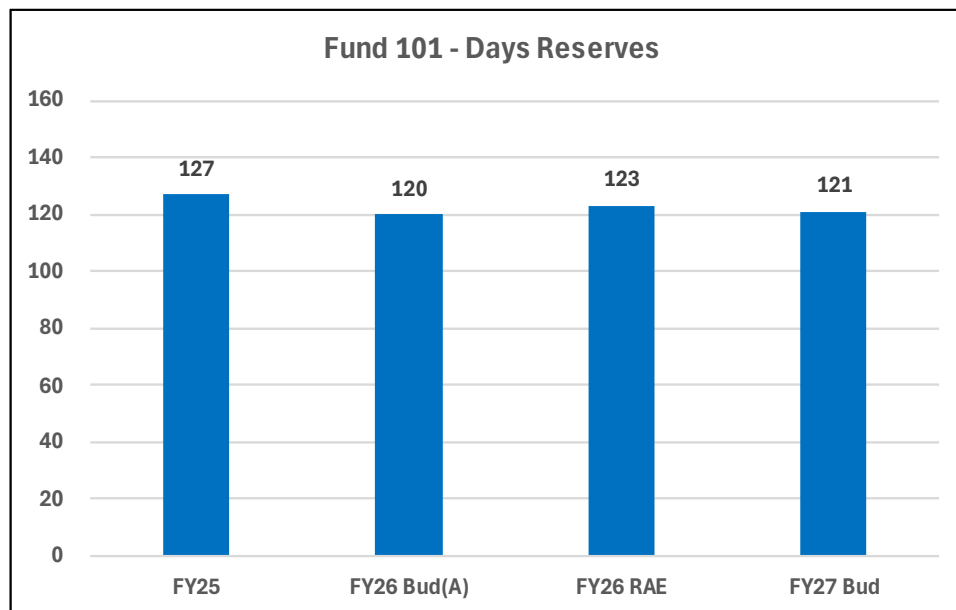
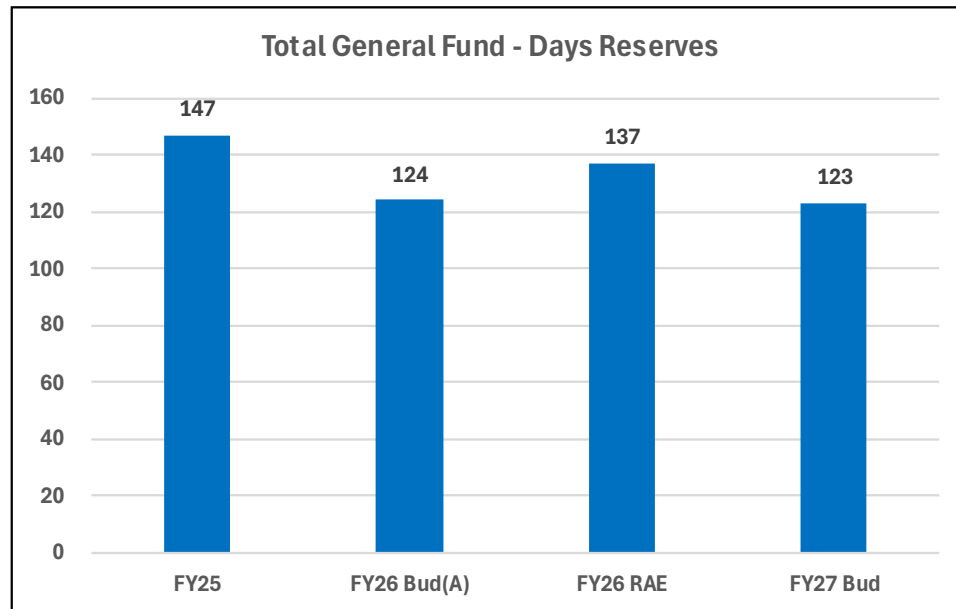
Personnel Highlights

The largest budget category for the General Operating Fund is Personnel, which makes up roughly 65% of total General Operating Fund expenditures. There are 195.39 Full Time Equivalent (FTE) positions in the FY2026-27 Budget, an increase of 0.5 FTE from the FY2025-26 Adopted Budget. Personnel costs, including sub-funds, total \$17,066,421, which is an increase of \$212,920, or 1.3%, from the FY2025-26 Adopted Budget.

- **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 FY2026-27 budgetary impact of the Step Increase on the General Fund, including sub-funds, is an increase in salaries and benefits of \$263,257.
- **Personnel Additions** – The FY2026-27 Budget includes the addition of two (2) intern positions, one in Development Services and one in Tourism. These positions are budgeted for 520 hours and 400 hours, respectively, at a total cost of \$14,881.
- **Medical Insurance** –The FY2026-27 Budget reflects the FY2025-26 actual rates paid, plus a 5% increase. The budget also includes a reduction in funding to Fund 600 equal to 5% of the total estimated medical insurance expenditure for all budgeted positions. This reduction is based on two (2) years of historical data and FY2025-26 projected results in Fund 600, and accounts for the one-month waiting period for all new employees and an attrition factor for all vacant positions. Compared to the FY2025-26 Adopted Budget, medical insurance premiums show a savings of \$83,626. The FY2025-26 Adopted Budget assumed a 7.5% increase, but actual experience resulted in a 5% decrease.
- **Texas Municipal Retirement System (TMRS)** - All full-time employees are required to participate in TMRS. The City matches the 5% employee contribution at a 2:1 rate. TMRS determines the City's total contribution rate each year through an actuarial valuation that considers investment earnings, payroll growth, unfunded liability, and other factors. For FY2026-27, the City's contribution rate decreased from 16.69% to 16.27%, resulting in savings of \$36,778.
- **Workers' Compensation** – The experience modifier and the rate for several job class codes decreased for FY2026-27, resulting in savings of \$19,893.
- **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 FY2025-26 Adopted Budget and the FY2026-27 Budget. This is based on historical averages and the current status of vacant positions included in the FY2026-27 Budget.

Excess General Fund Use Highlights

- **Days Reserves Balance** – The City’s reserve policy is 90-days plus 5-days for unanticipated maintenance. At the end of FY2024-25, there were 147 days in General Fund reserves, including sub-funds. This included a fund balance of \$2,008,029 in the Capital/Non-Routine Fund. The FY2025-26 Amended Budget included planned expenditures of \$930,670 from this fund’s reserves, plus a transfer-out of \$144,619. The FY2025-26 Amended Budget also included higher expenditures than FY2024-25. As a result, the FY2025-26 Amended Budget included an ending General Fund reserve of 124 days. The FY2026-27 Budget includes an ending General Fund reserve of 123 days, which is well above the policy amount.



- **FY2025-26 Above Budget Net Revenue (ABNR)** – The FY2025-26 Revised Annual Estimate (RAE) includes a transfer-out of \$550,000 of the FY2025-26 estimated ABNR from General Fund 101 to the Capital/Non-Routine Fund to fund future capital purchases. This transfer, plus the existing fund balance, is projected to total \$1,550,070 of funds available for capital and other non-routine expenditures. The FY2026-27 Budget includes expenditures of \$1,059,322 from the Capital/Non-Routine Fund.

General Fund Expenditure Discussion

The General Fund expenditure budget, including sub-funds, is \$28.9 million. Of this amount, \$25.4 million is budgeted for the General Operating Fund (Fund 101), which includes departments providing traditional local government services such as fire, police, animal shelter, library, parks and recreation, streets, and administration. This is a budget-to-budget increase of 2.0%, or \$507,652, as compared to the FY2025-26 Adopted Budget. Revenues and funds from other financing sources equal expenditures. Approximately \$19.8 million of Fund 101 expenditures (78.0%) are funded by a combination of ad valorem taxes, sales tax, and utility franchise fees. Approximately \$2.9 million (11.2%) in transfers from other funds and \$2.7 million (10.8%) in other revenues and other taxes complete the budget balancing.

Approximately 65% of Fund 101 operating budget is for personnel. There is a 0.7% increase in personnel costs budget-to-budget. Other expenditures include supplies, maintenance, contract services, capital outlay, and sundries. These categories show a 4.5% budget-to-budget increase, driven primarily by higher fuel costs, scheduled computer replacements, and increases in the Police Department budget related to training, vehicle replacements, automatic license plate readers, and the renewal of the taser contract.

Revenues & Other Sources FY27 Budget	General Fund 101
Sales Taxes	8,314,307
Property Taxes (Preliminary O&M Rate \$0.3256)	7,877,129
Utility Franchise Fees	3,590,450
Other Taxes	133,667
Other Financing Sources (Net Transfers)	2,849,075
Other Revenues	2,619,020
Total Revenues & Other Financing Sources FY27 Budget	\$25,383,648
Total Revenues & Other Financing Sources FY26 Budget	\$24,875,996

General Fund 101 Expenditure Categories	Total FY27	% of Total
Personnel	\$16,436,664	64.8%
Supplies	1,703,266	6.7%
Maintenance	1,171,568	4.6%
Services	3,639,707	14.3%
Capital Outlay	608,967	2.4%
Sundries	1,823,476	7.2%
Total Expenditures	\$25,383,648	100.0%

General Fund 101 Programs FY27	Personnel	Other	Total
Public Safety	\$7,856,484	\$2,179,861	\$10,036,345
General Government	5,196,109	3,751,512	8,947,621
Culture and Recreation	2,163,297	1,569,292	3,732,589
Highways and Streets	693,189	645,768	1,338,957
Health and Welfare	527,585	191,584	719,169
Total Non-Capital Expenditures	\$16,436,664	\$8,338,017	\$24,774,681
Capital Outlay	0	608,967	608,967
Total FY27 Budget Expenditures	\$16,436,664	\$8,946,984	\$25,383,648
Total FY26 Adopted Budget Expenditures	\$16,318,036	\$8,557,960	\$24,875,996

There are six (6) sub-funds in the General Fund with expenditure budgets of \$3.5 million. As previously discussed, the General Fund sub-funds expenditure budget includes \$1,059,322 for one-time capital purchases from reserves created by General Fund 101 ABNR in previous years.

The Airport Fund is a sub-fund of the General Fund and includes budgeted revenue of \$817,000 and an expenditure budget of \$912,912. The deficit will be covered by a transfer from Fund 101.

The Tourism & Marketing Fund is another sub-fund of the General Fund and includes an expenditure budget of \$1,393,005 funded by hotel occupancy tax and revenue generated by Barnhill Center events.

Debt Service Fund

The budgeted expenditures for the Debt Service Fund are \$3,498,463, which is a budget-to-budget decrease of \$145,575. This reduction is primarily due to the retirement of the 2006 bond issuance in 2026 and a lower payment amount on the 2023 bond issuance. These decreases are partially offset by an increased payment on the 2026 bond issuance and the estimated payment for a proposed \$12 million bond issuance in 2027. Proceeds from the proposed bond issuance would fund major street projects (\$10 million) and futures capital purchases (\$2 million). With modest growth in taxable property values generating additional revenue, and with a planned use of \$130,280 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 projected ending fund balance of \$941,672 exceeds the minimum fund balance established by the City's Debt Policy.

Special Revenue Funds

There are six (6) special revenue funds with combined budgets, including transfers-out, of \$1,144,225.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	\$ 979,000	\$ 88,955	\$ 924,000	\$ (33,955)
229 Criminal Law Enforcement	23,000	36,000	0	(13,000)
233 Courts Security/Technology	23,670	17,270	8,000	(1,600)
244 Water Impact Fees	552,304	0	0	552,304
245 Wastewater Impact Fees	71,430	0	70,000	1,430
260 Brenham Community Projects	0	0	0	0
Total	\$ 1,649,404	\$ 142,225	\$1,002,000	\$ 505,179

Hotel/Motel tax revenues collected within the City are transferred to the Tourism & Marketing Fund, a sub-fund of the General Fund, and used for the promotion of overnight stays (heads-on-beds) at local establishments. There is also an annual transfer of \$60,000 to the General Fund to support sports tourism. Budgeted revenues are flat compared to the FY2025-26 budget. The FY2026-27 budget includes an expenditure of \$64,955 for waterproofing The Barnhill Center parapet wall.

Revenues in the **Criminal Law Enforcement Fund** are derived from restitution payments and seizures. All expenditures from this fund must be in accordance with the Code of Criminal Procedure Chapter 59.

Revenues in the **Courts Security/Technology Fund** come from a portion of court fines and fees. Budget appropriations are restricted and used mainly for security or technology purposes. The FY2026-27 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 FY2026-27 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 FY2026-27.

Capital Projects Funds

There are five (5) capital projects funds with combined expenditure budgets of \$8,663,044.

Fund	Revenues	Expenditures	Transfers-In/(Out) and Other Sources	Net Change
203 Airport Capital Improvement	\$ 433,440	\$ 481,600	\$ 121,397	\$ 73,237
234 Parks Capital Improvements	44,250	2,454,692	917,692	(1,492,750)
237 Streets/Drainage Improvements	36,000	818,000	9,787,796	9,005,796
270 Gen Govt Capital Projects	96,000	4,718,752	2,300,000	(2,322,752)
301 TIRZ No. 1	1,066,890	190,000	0	876,890
Total	\$ 1,676,580	\$ 8,663,044	\$ 13,126,885	\$ 6,140,421

The **Airport Capital Improvement Fund** is used to account for TxDOT supported funding for various airport expansion and improvement projects. The FY27 budget includes \$85,000 for completion of the upgrade to the Automated Weather Observing System (AWOS) and \$396,600 for the Aviation Way extension project. With anticipated grant revenues of \$433,440, the City's share of these projects totals \$48,160.

The **Parks Capital Improvements Fund** is used to account for revenues and transfers specifically designated for parks and aquatics capital improvement projects, many of which are funded by BCDC. BCDC funded projects total \$917,692: \$690,000 for various Parks projects and \$227,692 for improvements at Blue Bell Aquatic Center. Also included in the FY27 budget are projects funded by a donation received in FY26: \$1,092,000 for a play area at the new Brenham Family Park and \$415,000 to cover the basketball courts at Henderson Park. Advertising and rental revenue is funding an additional \$30,000 for various maintenance projects.

The **Streets and Drainage Improvements Fund** is used to account for bond proceeds used for street reconstruction and maintenance. Eleven street reconstruction projects are planned for FY27, with a total budget of \$818,000.

The **General Government Capital Projects Fund** is used to account for proceeds and expenditures related to bond issuances. Budgeted expenditures of \$1,085,660 for various capital purchases are funded from 2025 bond proceeds. The FY27 expenditure budget also includes \$2,333,092 for the purchase of a new ladder truck and \$1,000,000 for the remodel of Fire Station No. 1, both of which are funded from 2026 bond proceeds. A 2027 bond issuance of \$12,000,000 is planned, with estimated issuance costs of \$300,000. \$10,000,000 of the bond proceeds are intended for street projects and will be transferred to Fund 237, while the remaining \$2,000,000 will fund future capital purchases and projects.

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 FY27 budget are expenditures for the Life Safety Grant Program and the 380 agreement rebate.

Brenham Community Development Corporation (BCDC)

BCDC revenues primarily come from 4B sales tax, estimated at \$2.76 million in the FY2026-27 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 to support economic development activities. 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.

Key items included in the BCDC Economic Development expenditure budget of \$1,608,448 are:

▪ Personnel costs	\$214,796
▪ Debt service	151,965
▪ Business park maintenance	41,108
▪ Business retention and expansion	41,050
▪ Main Street Façade Grants	21,000
▪ Contribution towards County Courthouse landscape project	50,000
▪ Contribution towards Chamber of Commerce website redesign	10,000
▪ Other economic development programs and partnerships	76,759

The FY2026-27 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

The FY2026-27 Budget also includes a transfer of \$917,692 from BCDC to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

▪ Field lighting upgrades	230,000
▪ Lightning detector upgrades	100,000
▪ New playground at Jackson Street Park	65,000
▪ Replacement playground at Fireman's Park	65,000
▪ Shade structures at Hohlt Park	55,000
▪ Amenities at Brenham Family Park	50,000
▪ Various other park projects	125,000
▪ Therapy pool refurbishments	75,000
▪ Leisure pool cabanas and umbrellas	67,000
▪ BBAC concession stand upgrades	35,000
▪ Various other projects at BBAC	50,692

Amounts budgeted in Fund 252 relate to the construction of the new 32-acre Brenham Family Park. Phase I of the park is under construction and scheduled to be completed in the fall of 2026.

Utility Funds - Overview

The City provides electric, gas, water, wastewater, sanitation, and drainage services. The combined utility funds operating expenditure budget is \$88.9 million, of which \$22.4 million (25.2%) is the cost of purchased power, gas, and water. Another \$39.1 million (44.0%) of the operating expenditure budget is for capital outlay. Debt service totals \$5.7 million (6.4%), with \$4.1 million of that from the water fund.

Projects funded in the FY2026-27 Budget address growth within our community and upgrades to aging infrastructure, and include:

- Water treatment plant expansion (multi-year project): \$13.2 million from bond proceeds
- Groundwater well with treatment (multi-year project): \$8.5 million from bond proceeds
- Elevated storage tank (water tower): \$3.0 million from bond proceeds
- Lake line rehabilitation: \$2.3 million from bond proceeds
- Water main replacements: \$1.6 million from bond proceeds
- Wastewater main replacements: \$1.2 million from bond proceeds
- Wastewater lift stations and force mains: \$5.7 million from bond proceeds
- Drainage projects: \$1.2 million from grant funds, revenue, and bond proceeds

The City outsources 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 - Debt

The FY2026-27 Budget includes an interest only payment on the following 2027 debt issuance:

- Certificates of Obligation that total \$26.4 million, to be used for:
 - Water Capital Projects - \$21.9 million
 - Groundwater Well
 - Elevated Storage Tank (Water Tower)
 - Main Replacements
 - Wastewater Capital Projects - \$3.3 million
 - Lift Stations
 - Force Mains
 - Main Replacements
 - Engineering for Highway 290 Utility Relocation - \$1.2 million
- Total Debt Outstanding as of 9/30/2027 = \$74.4 million
 - Electric Fund = \$1.0 million
 - Gas Fund = \$0.2 million
 - Water Fund = \$57.6 million
 - Wastewater Fund = \$13.9 million
 - Drainage Fund = \$1.7 million

Utility Funds – Budget Highlights

Each Utility Fund budget includes an extensive narrative that details the revenue and expenditure drivers. Below are highlights:

▪ Electric Fund

- No rate increase for FY2026-27
 - Possible rate increase in FY2027-28 to ensure Fund 102 revenues can support operating expenditures
 - Last rate increase was in 2021
- Increase in Fund 102 budgeted operating expenditures of \$369K, primarily due to an increase in capital expenditures (pole replacement program and NESC upgrades required by Texas House Bill 144) and an increase in franchise fees (higher revenues)
- \$153K for the pole replacement program is funded with a transfer-in from the over collection balance in Fund 122 – Electric Wholesale Power
- \$186K of funding from Fund 122 – Electric Wholesale Power towards a replacement digger derrick
- Budgeted net operating surplus of \$21K in Fund 102
 - Without the funding from Fund 122 reserves, this would be a net operating loss of (\$318K)

▪ Gas Fund

- Proposed rate increase of 14% included in the FY2026-27 Budget
 - Based on rate study that was completed in June 2026
 - Driven by loss of industrial revenue and rising costs
- Addition of Assistant Superintendent with budgeted salary and benefits of \$108K
- \$110K for border station improvements
- Interest only payment on 2027 bond issuance
 - Estimated payment of \$3K; increases to \$14K in FY2027-28
- Budgeted net operating loss of (\$83K) in Fund 103

▪ Water Fund

- No rate increase for FY2026-27
 - Third of three (3) planned rate increases was effective June 2026
 - May need a rate increase to support debt payments in FY2027-28
- Fund 104 operating expenditures increased less than 2% to \$4.4 million
- Interest only payment on 2027 bond issuance
 - Estimated payment of \$341K; increases to \$1.5 million in FY2027-28
 - FY2027-28 transfer from Water Impact Fee Fund to partially offset the increase
- Budgeted net operating surplus of \$364K in Fund 104

Utility Funds – Budget Highlights (continued)

▪ Wastewater Fund

- Previously planned rate increase of 4.8% included in the FY2026-27 Budget
 - Second of five (5) planned rate increases
- Fund 105 operating expenditures increased 4.3% to \$3.7 million
- Revenue funded capital outlay of \$364K; increase of \$285K compared to FY2025-26 Adopted Budget
 - \$180K for bar screen at the treatment plant
 - \$75K for dual electric feed at the treatment plant
 - \$47K for fencing at the treatment plant
 - \$62K for other improvements and new service installs
- Budgeted net operating surplus of \$6K in Fund 105

▪ Drainage Fund

- No rate increase for FY2026-27
 - Will review rates during FY2027-28 budget process to generate additional funding for capital projects
- Fund 107 operating expenditures increased less than 1% to \$344K
- Transfer of \$150K from Fund 107 to Fund 137 to fund future capital projects
- Budgeted net operating surplus of \$11K in Fund 107

Utility Funds – Transfers

- Transfers-Out of \$2.5 million to the General Fund

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,



Megan Mainer
Interim City Manager



Julie Flagg
Chief Financial Officer

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 Civil War, Brenham served as a federal military post. 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, and the *Southern Banner*, the City's first newspaper, was established. Following several mergers and name changes, it became the *Brenham Banner-Press*, which continues to serve the local community by providing residents with news and information.

The first public library in Brenham was founded in 1901 by the Fortnightly Club, which remains active today. 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. Expansion projects in 1984 and 1988 were followed by the construction of the current library building, which opened to the public in November 2016.

In 1907, local businessmen established the Brenham Creamery Company to create a market for excess cream produced by area dairy farmers. Renamed Blue Bell Creameries in 1930 after the Texas bluebell wildflower, the company has grown into one of the nation's most recognized ice cream manufacturers and remains headquartered in Brenham.



The Silsby Steamer, Early 1900s



Brenham Public Library, Early 1900s

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.

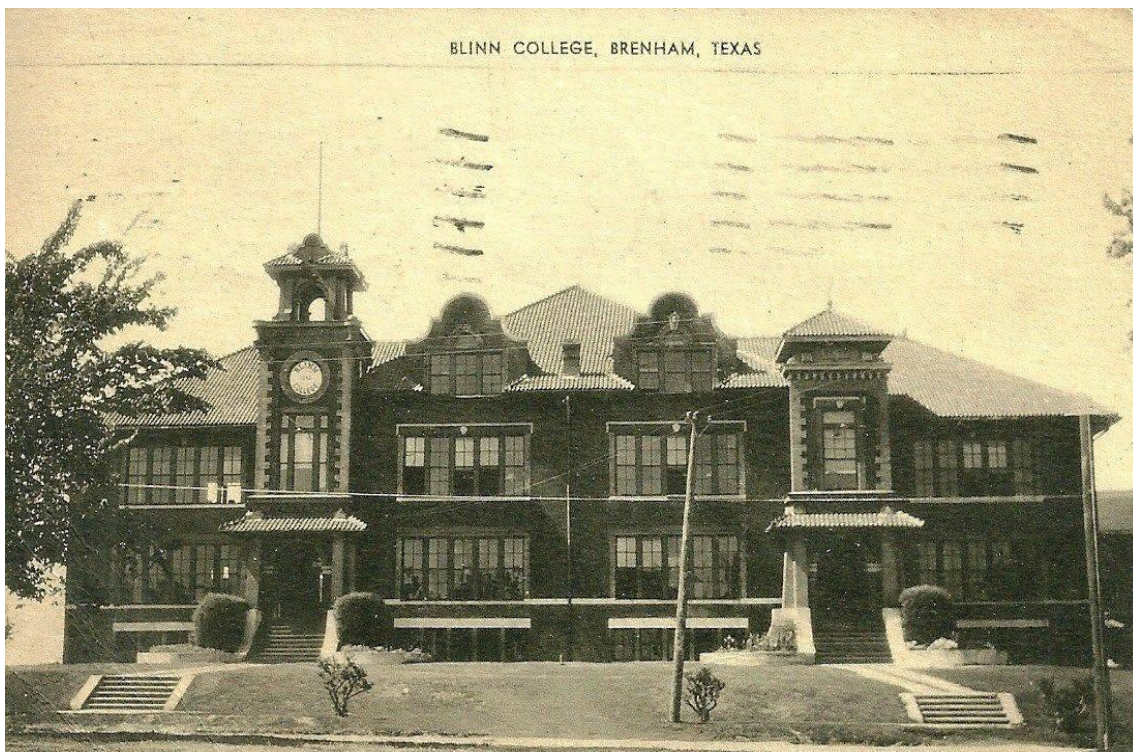
Today, primary education in Brenham is provided by the Brenham Independent School District (BISD) and covers an area of 439 square miles. BISD remains the oldest public school district in Texas and serves the communities of Brenham, Chappell Hill, Independence, Washington-on-the-Brazos, and a small portion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



Blinn Old Main building, 1939

TRANSPORTATION

Brenham is strategically located at the intersection of U.S. Highway 290 and State Highway 36, providing convenient access to major cities such as Houston, Austin, and College Station. The City's location supports an efficient ground transportation network, including state highways and local thoroughfares that facilitate the movement of people and goods throughout the region.

For general aviation, Brenham Municipal Airport serves the City and surrounding areas, with a 6,003-foot runway capable of accommodating business jets and other aircraft.

For commercial air travel, including regional, national, or international flights, residents of Brenham have access to several larger airports within driving distance. Among the closest are College Station's Easterwood Airport, Austin's Bergstrom International Airport, Houston's George Bush Intercontinental Airport, and William P. Hobby Airport.

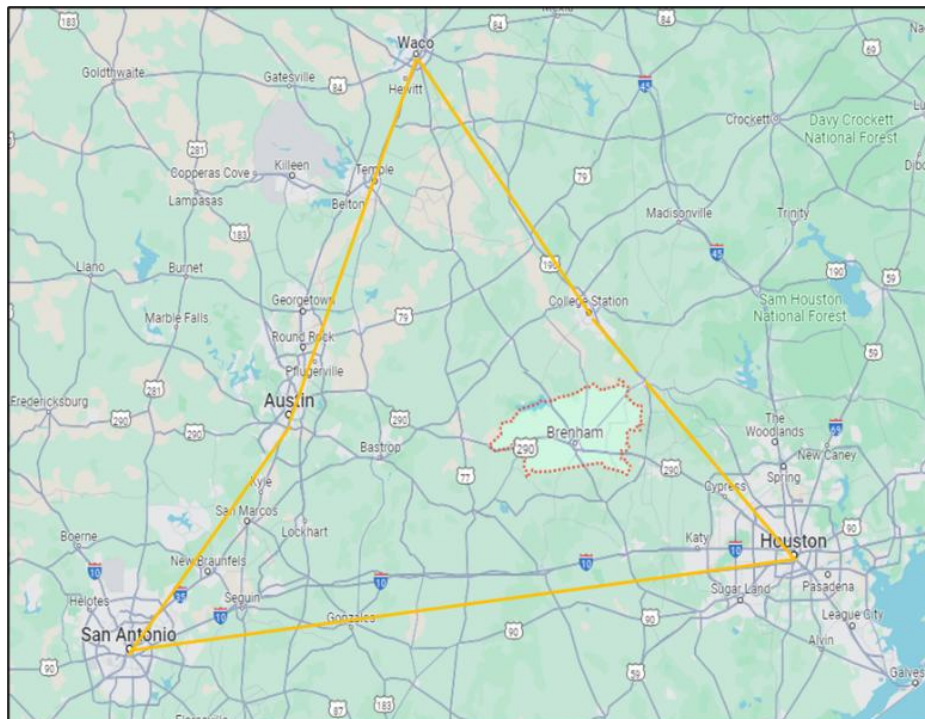
Historic rail infrastructure also underscores Brenham's transportation heritage. The former Southern Pacific Railroad — and the earlier Gulf, Colorado and Santa Fe Railway — once served the city, making it a significant freight and passenger rail junction in Central Texas. While those days have passed, the legacy remains in historic landmarks like the old Freight Depot, and Brenham's past as a center of rail-based commerce.

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 hot summers, mild winters, and year-round humidity. Average annual rainfall is around forty inches. Alluvial sandy soils provide an ideal growing environment for the diverse, low-scale vegetation and abundant seasonal display of native Texas wildflowers.

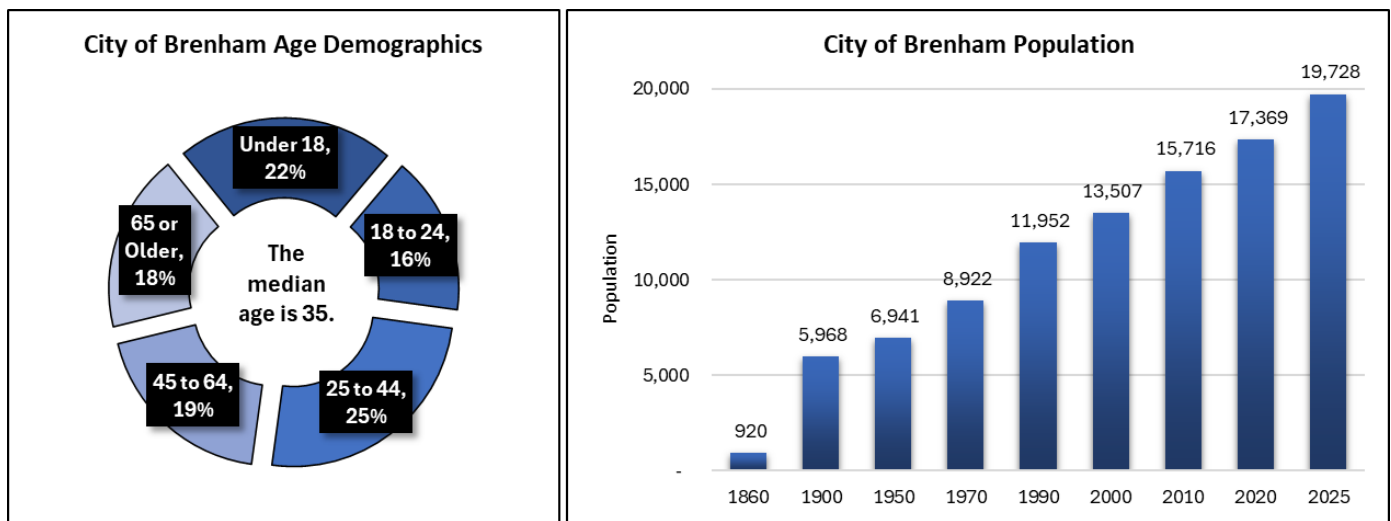


DEMOGRAPHICS

Brenham has a diverse age distribution, with a median age of approximately 35 years. Children under 18 make up about one-quarter of the population, reflecting a strong presence of families in the community, while adults 18 to 64 represent roughly 58 percent. Seniors, aged 65 and older, comprise nearly 19 percent of the population, highlighting a significant senior population.

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 19,728 in 2025. This growth suggests Brenham is attracting residents, which impacts demand for city services, housing, utilities, and infrastructure.

In 2024, the median household income was \$65,112, compared with \$43,506 in 2010. The median property value was \$241,100 and the homeownership rate was 51%, reflecting a stable residential base.



As of 2023, the City of Brenham had approximately 8,045 housing units, representing an increase of more than 500 units since 2015. The median value of owner-occupied homes was \$223,200, up from \$135,900 in 2010. The homeownership rate in Brenham is approximately 56.8%, with the remaining households renting.

Brenham's economy is supported by a diverse mix of industries, including manufacturing, healthcare, education, retail, food production, and public administration. As of 2023, approximately 7,663 Brenham residents were employed, an increase of 4.17% over the prior year. The largest employment sectors by number of residents employed include manufacturing, education, healthcare, and government.

Based on the Three-Year Economic Development Strategic Plan, the major employers in Brenham are:

Employer	Industry	Employees
Blue Bell Creameries LP	Manufacturing	580
Blinn College	Education	520
Germania Insurance	Finance	450
Baylor Scott & White Medical Center	Healthcare	361
Valmont	Manufacturing	335
Tempur Sealy Mattress Company	Manufacturing	184
Emerson	Manufacturing	120
Stan Pac	Manufacturing	100
MIC Group	Manufacturing	83
Brianna's (Del Sol Food Company)	Manufacturing	66
Bencor	Manufacturing	45

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 more than 250 full-time equivalent employees 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, shelter admissions for all of Washington County, and organizes events to promote pet adoption.

Brenham's park system includes more than 280 acres of developed and undeveloped parkland and open space across nine parks. Amenities include 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 rentable pavilions and facilities.

Construction began in 2026 on Phase I of the Brenham Family Park, the City's first new public park in more than 25 years. The project includes an amenity pond, one-mile hike and bike trail with lighting, pedestrian bridge, disc golf course, wildflower areas, and other amenities, with completion anticipated in fall 2026.

The sports parks host more than 1,200 athletic games and 35 tournaments annually, attracting over 50,000 visitors. The Dr. Bobbie M. Dietrich Memorial Amphitheatre at Hohlt Park seats 250, with additional lawn seating for concerts, theatrical performances, weddings, and community events.

The Blue Bell Aquatic Center (BBAC) features a year-round indoor competition pool, heated therapy pool, and a seasonal outdoor leisure pool. Throughout the year, the BBAC offers a variety of programs and swimming classes for all ages.

The Nancy Carol Roberts Memorial Library provides access to more than 49,000 physical items, over 26,000 digital resources, and more than 70 databases. The library also offers public computers, meeting and media spaces, and a variety of programs and services tailored to the needs of the community.



QUALITY OF LIFE

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.

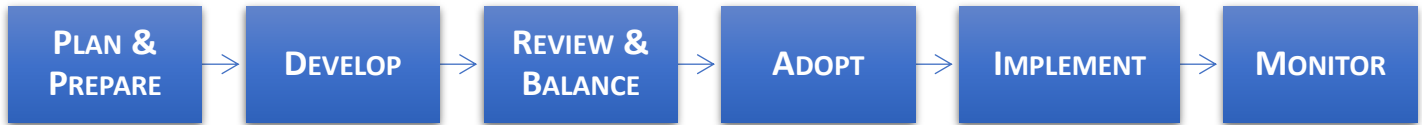
Brenham's Flying Horses Carousel at Fireman's Park is one of only five surviving classic wood carousels in Texas. According to the National Carousel Association, Brenham's Flying Horses Carousel is the oldest in Texas and one of the few remaining Carousels consisting of Charles W. Dare horses.

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 Peek 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.





ANNUAL BUDGET PROCESS

The annual development of the City of Brenham's Budget is one of the most critical and labor-intensive tasks the City tackles each year. Preparing the City's budget is a collaborative process, involving input from the City Council, the City Manager, Department Directors, Administrative Support Staff, and the Budget Team.

The Budget represents the City's financial plan and communicates the goals, objectives, and priorities 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.

BUDGET PREPARATION AND PLANNING

The annual budget process begins in January with the development of the Budget Calendar. This calendar outlines critical deadlines and milestones for the upcoming budget cycle's preparation, adoption, and administration.

This is followed by the Five-Year Plan Kickoff, during which each department submits requests detailing its future needs for services, personnel, equipment, technology, and capital improvements over the next five years. The Five-Year Plan is then reviewed with the Budget Team during departmental meetings, providing an opportunity to discuss priorities, evaluate needs, and develop a long-range plan.

Capital planning is incorporated into the Five-Year Plan process, allowing the City to identify and prioritize infrastructure improvements, facility projects, equipment replacements, technology investments, and other long-term needs. Annually updating the plan encourages departments to evaluate future service demands, identify long-term needs, and establish priorities accordingly.

The City Council CIP Workshop, typically held in late May or early June, provides an opportunity to review the Five-Year Plan, discuss strategic priorities, and gather input from the City Council and the public prior to the development of the Proposed Budget.

The City encourages public participation throughout the budget process. Opportunities for citizen involvement include attendance at City Council meetings, budget retreats and workshops, public hearings, and review of budget documents available on the City's website.

BUDGET DEVELOPMENT AND REVIEW

The Base Budget Kickoff begins in March, when departments receive prior-year actual expenditures, current-year expenditure data, and budget worksheets to begin building their base budgets. Departments then meet with the Budget Team to review Revised Annual Estimates (RAE), evaluate line-item budgets, and identify any necessary adjustments or service enhancements. Departments distinguish between budget adjustments needed to maintain current service levels and service enhancements that expand or improve City services.

Throughout the budget development process, the Budget Team prepares revenue forecasts using historical trends, current economic conditions, and other known factors. Working with departments, the Budget Team develops a balanced budget that supports the City's operational needs and priorities while ensuring estimated revenues and other available resources equal budgeted expenditures.

Following departmental reviews, the Chief Financial Officer (CFO) presents the Proposed Budget, including a prioritized decision package to the City Council during the July Budget Workshop. The workshop allows the City Council to review major changes, service enhancements, and capital priorities before finalizing the Proposed Budget.

TAX RATE AND BUDGET ADOPTION

The certified tax roll is typically received from the Chief Appraiser by July 25, 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's Office and posted on the City's website for public review.

In mid-August, notices regarding the tax rate and required public hearings are published in the local newspaper and on the City's website.

During September, the City Council holds separate public hearings on the proposed budget and, if required, the proposed tax rate. These hearings provide citizens with an opportunity to comment on the proposed budget and tax rate prior to adoption.

Following the public hearing(s), the 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 become effective on the second reading.

After the budget is adopted by the City Council, the Budget Team compiles and publishes the Adopted Budget Document, which is made available online and in the City Secretary's office.

BUDGET IMPLEMENTATION AND MONITORING

The Adopted Budget is officially implemented on October 1, marking the start of the new fiscal year.

The City also prepares the Adopted Budget Document for submission to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program. The program recognizes budget documents that effectively serve as a policy document, financial plan, operations guide, and communications device.

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. Regular budget monitoring helps ensure departmental expenditures remain within budgeted appropriations and allows departments to promptly identify and address any potential financial issues.

BUDGET AMENDMENTS

Throughout the fiscal year, budget amendments may be necessary to address changes in revenues, expenditures, or operational needs. Budget amendments are made in accordance with the City's Financial Policies. Because the budget is adopted by ordinance, any amendments must also be adopted by ordinance and presented at two consecutive City Council meetings in accordance with the City Charter.

The City Manager is authorized to transfer budgeted amounts between line items and departments within any fund, while Department heads may request transfers of appropriations within a department. Any budget revision that alters the total expenditures of a fund must be approved by the City Council. All approved budget amendments and adjustments are recorded in the City's accounting system by the Budget Team.

The legal level of budgetary control is established at the fund level. Expenditures may not exceed total appropriations within a fund without approval of a budget amendment by the City Council.

BUDGET PRINCIPLES

The City's annual budget is guided by the Financial Policies adopted by the City Council. These policies establish the framework for financial management and are intended to help the City achieve a long-term, stable, and positive financial condition.

Consistent with these policies, the City carefully accounts for public funds, manages City finances wisely, plans for the adequate funding of services desired by the public, adopts a balanced budget in which revenues equal expenditures, maintains unrestricted fund balance reserves in accordance with the City's Financial Policies, and prepares and administers the budget in accordance with the Texas Uniform Budget Law and Generally Accepted Accounting Principles (GAAP).

January 02	Distribute Budget Calendar
January 20	5-Year Plan Kickoff
March 13	5-Year Plan Requests Due
March 16	Base Budget Kickoff
March 16-April 2	Budget Office Compiles 5-Year Plan Information
April 06-17	Departmental Meetings: Review and Discuss 5-Year Plan Requests w/Budget Team
April 20-May 22	Budget Office Creates Final 5-Year Plan
May 01	Base Budgets Due
June 01	City Council CIP Workshop: 5-Year Plan Review
June 02-12	Departmental Meetings: Review and Discuss Budget Requests w/Budget Team
June 15 - July 10	Budget Office Prepares Proposed Budget document
July 20	City Council Budget Workshop: Base Budget Review
July 24	Receive Certified Appraisal Values from Appraisal District
August 06	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 Hearings/Meeting Date for Final Adoption of Tax Rate
August 07	File Proposed Budget with City Secretary and Post on City's Website
August 13	Publish Notice of Public Hearing on Proposed Budget (newspaper & website)
August 20	Publish Notice of Public Hearing on Proposed Property Tax Increase (newspaper & website)
September 03	City Council Meeting (Regular): <i>Public Hearing : Proposed Budget</i> <i>Public Hearing/Meeting : Proposed Tax Rate</i> <i>Regular Session</i> Ratification of the Property Tax Rate Reflected in the Proposed Budget 1st Reading Adopting the Budget 1st Reading Levying Property Taxes
September 17	City Council Meeting (Regular): <i>Regular Session</i> 2nd Reading Adopting the Budget 2nd Reading Levying Property Taxes
September 18	File Council-Approved Budget with City Secretary & Publish on City's website
October 01	Fiscal Year 2027 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)

The City of Brenham is a home-rule municipality operating under the Council-Manager form of government. The City is governed by an elected Mayor and a six-member City Council. The Mayor and two Councilmembers are elected at large, while one Councilmember is elected from each of the City's four wards. All serve four-year terms. Legislative authority is vested in the City Council, which establishes City policy, adopts ordinances, approves the annual budget, sets the tax rate, and appoints the City Manager.

The City Manager serves as the administrative head of the municipal government and is responsible for the efficient administration of all City departments. The City Manager oversees the daily operations of the City, prepares the annual budget based on departmental estimates, implements the policies adopted by the City Council, and keeps the Council informed of the City's financial condition and operational needs.

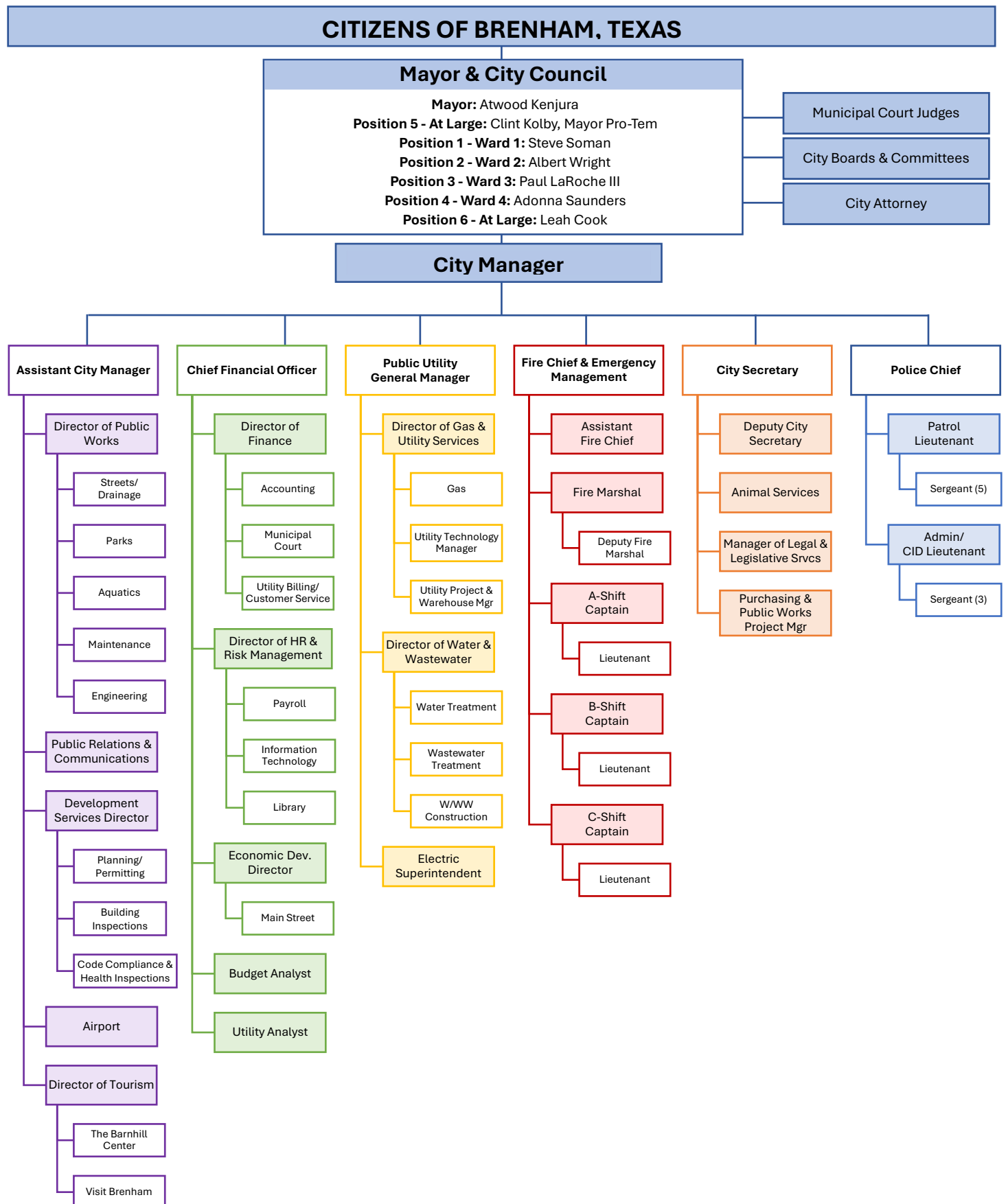
City departments are organized under the direction of the City Manager to provide efficient and responsive municipal services. Each department is led by a Director who is responsible for the administration of the department and its budget while remaining subject to the supervision and control of the City Manager. Some Directors oversee more than one department.

The City's executive leadership team reports directly to the City Manager and includes the Assistant City Manager, Chief Financial Officer (CFO), Chief of Police, Fire Chief, Public Utility Manager, and City Secretary. Together, they oversee City operations, provide strategic leadership, support budget development and financial accountability, and ensure the effective delivery of municipal services.

Department Directors are responsible for managing their approved budgets, monitoring expenditures throughout the fiscal year, planning for future operational and capital needs, and ensuring resources are aligned with the City's strategic goals and service priorities.

The City delivers services through a collaborative organization of administrative, public safety, public works, utility, and support departments that work together to meet the needs of the community.

The City's organizational structure is illustrated on the following page and identifies the departments and reporting relationships responsible for delivering municipal services to the community.





BUDGET SUMMARY

BASIS OF ACCOUNTING AND BUDGETING

The City's prepares and adopts its annual budget on a basis consistent with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). In accordance with the City's Financial Policies, the basis of budgeting is the same as the basis of accounting used for financial reporting, with the following are exceptions:

- Depreciation is not included.
- Capital purchases are budgeted in the year of purchase.
- Debt principal and interest are budgeted in the year due.
- Losses on asset sales are not budgeted.
- Accrued compensated absences are not budgeted

Governmental Funds are budgeted using the modified accrual basis of accounting, recognizing revenues when measurable and available and expenditures when the related liability is incurred, except for long-term debt principal and interest, which are recorded when paid.

Proprietary Funds are budgeted using the accrual basis of accounting, recognizing revenues when earned and expenses when incurred.

FUND 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 FY2026-27 budget includes three primary fund categories: Governmental Funds, Proprietary Funds, and a Component Unit. The Fund Structure on the following page illustrates the organization of the City's budgeted funds, while detailed descriptions of each individual fund are provided in the applicable Fund Overview section. An overview of each fund category is provided below.

Governmental Funds

Governmental Funds account for traditional municipal services financed primarily through taxes, grants, permits, licenses, fines, and other governmental revenues. These funds support services such as general government, public safety, streets, parks, libraries, municipal court, and community development.

Major Governmental Funds: General Fund, Debt Service Fund, and General Government Capital Projects Fund.

Proprietary Funds

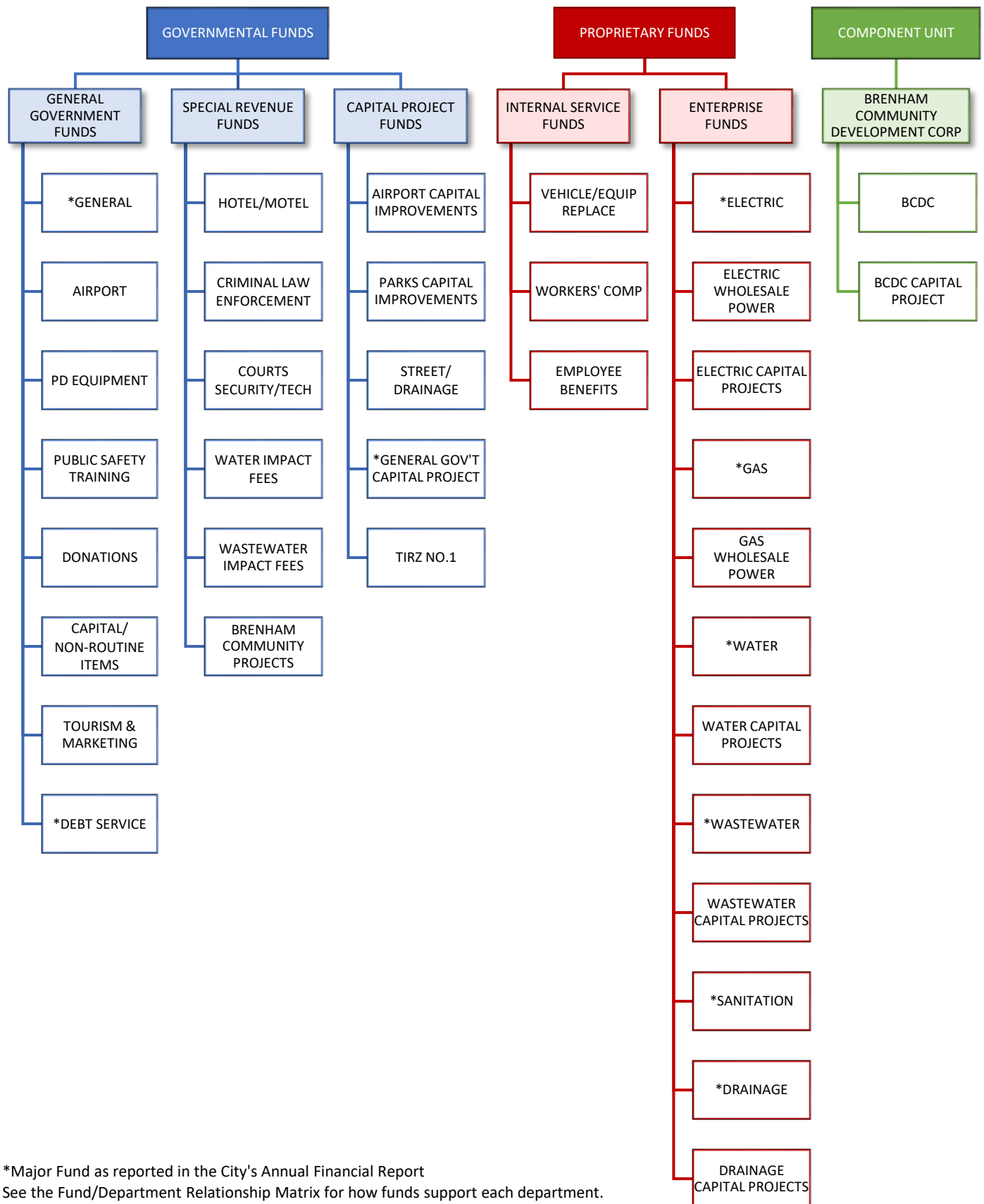
Proprietary Funds account for business-type activities financed primarily through user charges and fees. These funds include Enterprise Funds, which support the City's utility operations, and Internal Service Funds, which provide centralized services to other City departments.

Major Proprietary Funds: Electric Fund, Gas Fund, Water Fund, Wastewater Fund, and Drainage Fund.

Component Unit

The Brenham Community Development Corporation (BCDC) is a legally separate entity for which the City is financially accountable and is reported as a discretely presented component unit. BCDC is funded primarily through a dedicated one-half-cent sales tax and supports economic development, capital improvements, and community enhancement projects.

The chart below outlines all funds included in this budget.



*Major Fund as reported in the City's Annual Financial Report
See the Fund/Department Relationship Matrix for how funds support each department.

CITY OF BRENHAM

FUND/DEPARTMENT RELATIONSHIP MATRIX

The table below illustrates the relationship between the City of Brenham's functional units (departments) and the funds that finance their operations. With the exception of the 260 - Brenham Community Projects Fund, all funds are audited and reported in the City's annual financial statement.

	General Gov't ¹	Finance	Public Safety ²	Streets	Development Svcs	Culture & Rec ³	Animal Services	Information Tech	Airport	Utilities	Economic Dev
GOVERNMENTAL FUNDS											
General Governmental Funds											
101 General Fund	x	x	x	x	x	x	x	x	x		
215 Airport Fund								x			
225 PD Equipment Fund			x								
226 Public Safety Training Fund			x								
232 Donations Fund	x		x		x	x					
236 Capital/Non-Routine Items Fund	x		x	x	x	x	x				
249 Tourism & Marketing Fund	x				x						
118 Debt Service Fund		x									
Special Revenue Funds											
109 Hotel/Motel Fund	x	x			x						
229 Criminal Law Enforcement Fund			x								
233 Courts Security & Technology Fund	x						x				
244 Water Impact Fees Fund									x		
245 Wastewater Impact Fees Fund									x		
260 Brenham Comm Projects Fund					x						
Capital Projects Funds											
203 Airport Capital Improvement Fund								x			
234 Parks Capital Improvements Fund					x						
237 Streets/Drainage Fund				x						x	
270 General Gov't Capital Projects Fund	x		x	x	x	x					
301 TIRZ No. 1 Fund	x	x	x								
PROPRIETARY FUNDS											
Internal Service Funds											
240 Vehicle/Equip Replacement Fund	x		x	x	x	x	x	x	x	x	
500 Workers' Comp Fund	x	x	x	x	x	x	x	x	x	x	x
600 Employee Benefits Fund	x	x	x	x	x	x	x	x	x	x	x
Enterprise Funds**											
102 Electric Fund										x	
103 Gas Fund										x	
104 Water Fund										x	
105 Wastewater Fund										x	
106 Sanitation Fund										x	
107 Drainage Fund										x	
COMPONENT UNIT											
Brenham Community Development Corporation											
250 BCDC						x					x
252 BCDC Capital Project Fund						x					x

*In many cases, the City Funds above are associated with multiple Departments. The relationships notated above are intended to reflect the Department(s) that is/are primarily responsible for the majority of the activity within the Fund.

**Included with the Enterprise Funds are each utilities respective sub-fund.

Functional Units

General Government¹: Administration, Human Resources, Main Street, Maintenance, Purchasing, Municipal Court, General Govt Services

Public Safety²: Police, Fire

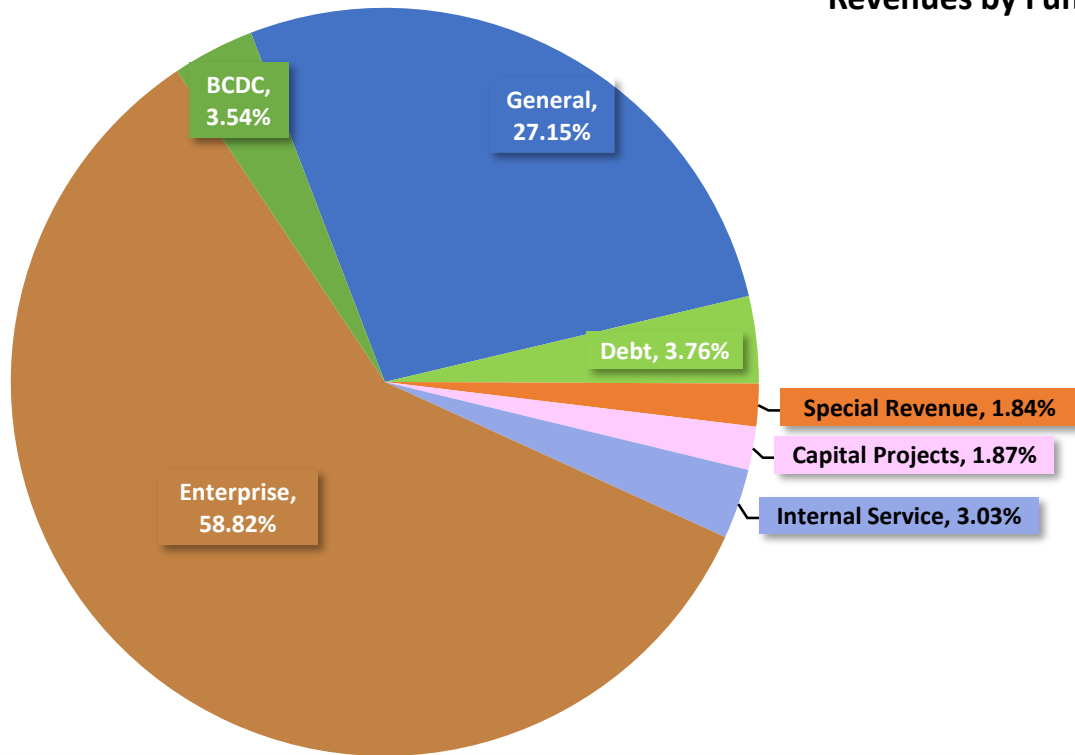
Culture & Rec³: Communications & Public Relations, Parks, Library, Aquatic Center, Tourism & Marketing

CITY OF BRENHAM

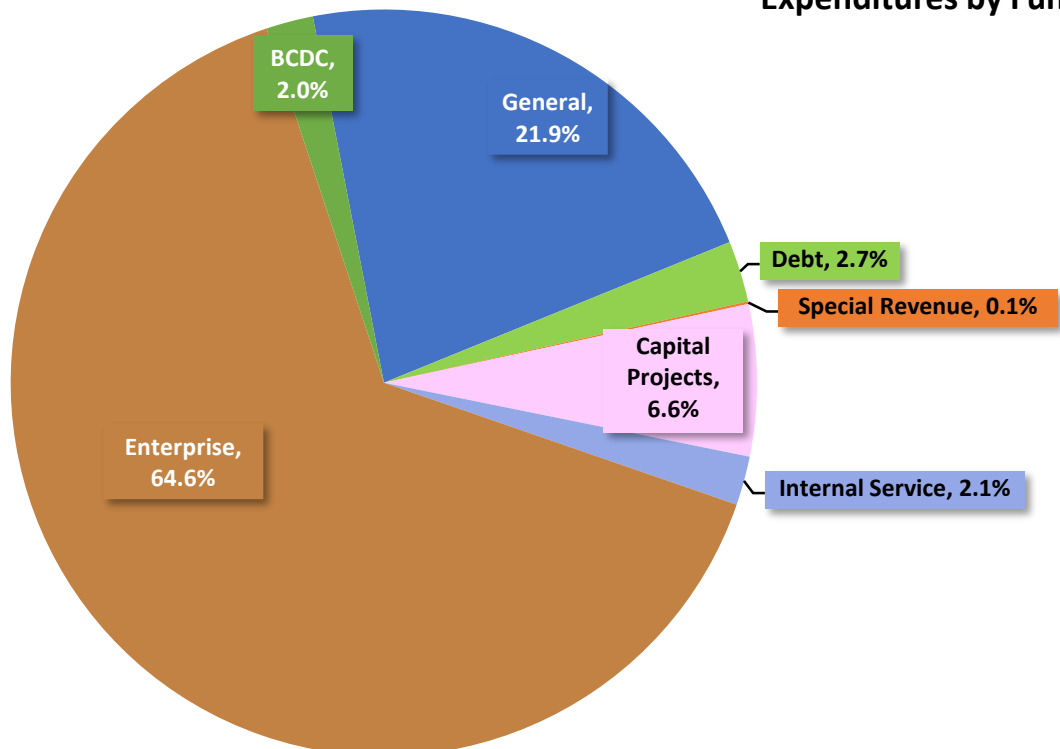
BUDGET SUMMARY

Fund		Revenue	Other Sources	Expenditures	Other Uses	Change in Fund Balance
101	General	22,514,573	3,014,823	25,383,648	145,748	0
215	Airport	817,000	95,876	912,912	82,000	(82,036)
225	PD Equip	27,691	0	27,691	0	0
226	Public Safety Trng	5,000	0	5,000	0	0
232	Donations	99,000	0	119,258	0	(20,258)
236	Capital/NonRoutine Items	310,000	0	1,059,322	0	(749,322)
249	Tourism & Marketing	537,722	864,000	1,393,005	0	8,717
118	Debt Service	3,368,183	0	3,498,463	0	(130,280)
109	Hotel/Motel	979,000	0	88,955	924,000	(33,955)
229	Criminal Law Enforcement	23,000	0	36,000	0	(13,000)
233	Courts Security/Tech	23,670	0	17,270	8,000	(1,600)
244	Water Impact Fees	552,304	0	0	0	552,304
245	Wastewater Impact Fees	71,430	0	0	70,000	1,430
260	Brenham Comm Projects	0	0	0	0	0
203	Airport Capital Improv	433,440	121,397	481,600	0	73,237
234	Parks Capital Improv	44,250	917,692	2,454,692	0	(1,492,750)
237	Streets/Drainage	36,000	10,000,000	818,000	212,204	9,005,796
270	General Govt Cap Improv	96,000	12,300,000	4,718,752	10,000,000	(2,322,752)
301	TIRZ No. 1	1,066,890	0	190,000	0	876,890
102	Electric	8,514,388	917,672	7,834,227	1,508,642	89,191
122	Electric Wholesale Power	19,935,425	0	20,035,425	339,223	(439,223)
132	Electric Capital Projects	0	186,223	21,000	0	165,223
103	Gas	1,904,314	0	1,447,853	539,891	(83,430)
123	Gas Wholesale Power	1,836,976	0	1,836,976	0	0
132	Gas Capital Projects	0	200,000	67,000	0	133,000
104	Water	9,528,765	0	8,563,860	600,607	364,298
134	Water Capital Projects	800,000	22,570,000	28,901,893	0	(5,531,893)
105	Wastewater	5,230,349	70,000	4,874,597	420,164	5,588
135	Wastewater Capital Proj.	252,000	3,600,000	6,990,748	0	(3,138,748)
106	Sanitation	3,048,716	0	2,884,710	138,000	26,006
107	Drainage	725,680	0	564,340	150,000	11,340
137	Drainage Capital Projects	890,517	362,204	1,217,722	0	34,999
240	Vehicle/Equip Replace	0	0	83,982	0	(83,982)
500	Worker's Comp	204,518	0	204,000	0	518
600	Employee Benefits	2,507,529	0	2,506,750	0	779
250	BCDC	2,986,384	0	1,652,692	1,333,692	0
252	BCDC Capital	188,000	10,475	1,034,241	0	(835,766)
TOTAL FY2026-27 ADOPTED BUDGET		89,558,714	55,230,362	131,926,584	16,472,171	(3,609,679)
TOTAL FY2025-26 ADOPTED BUDGET		88,829,967	23,170,577	116,262,861	8,688,261	(12,950,578)

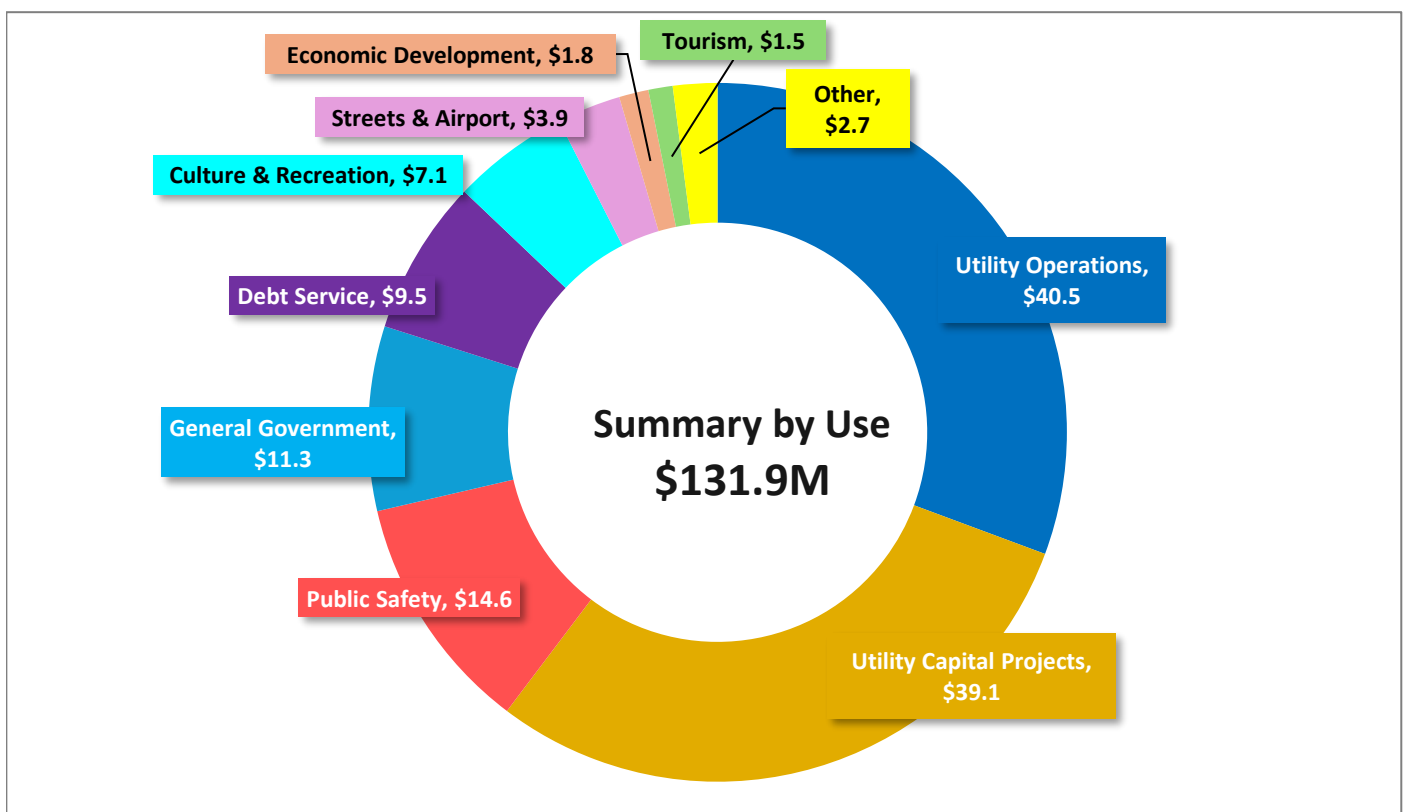
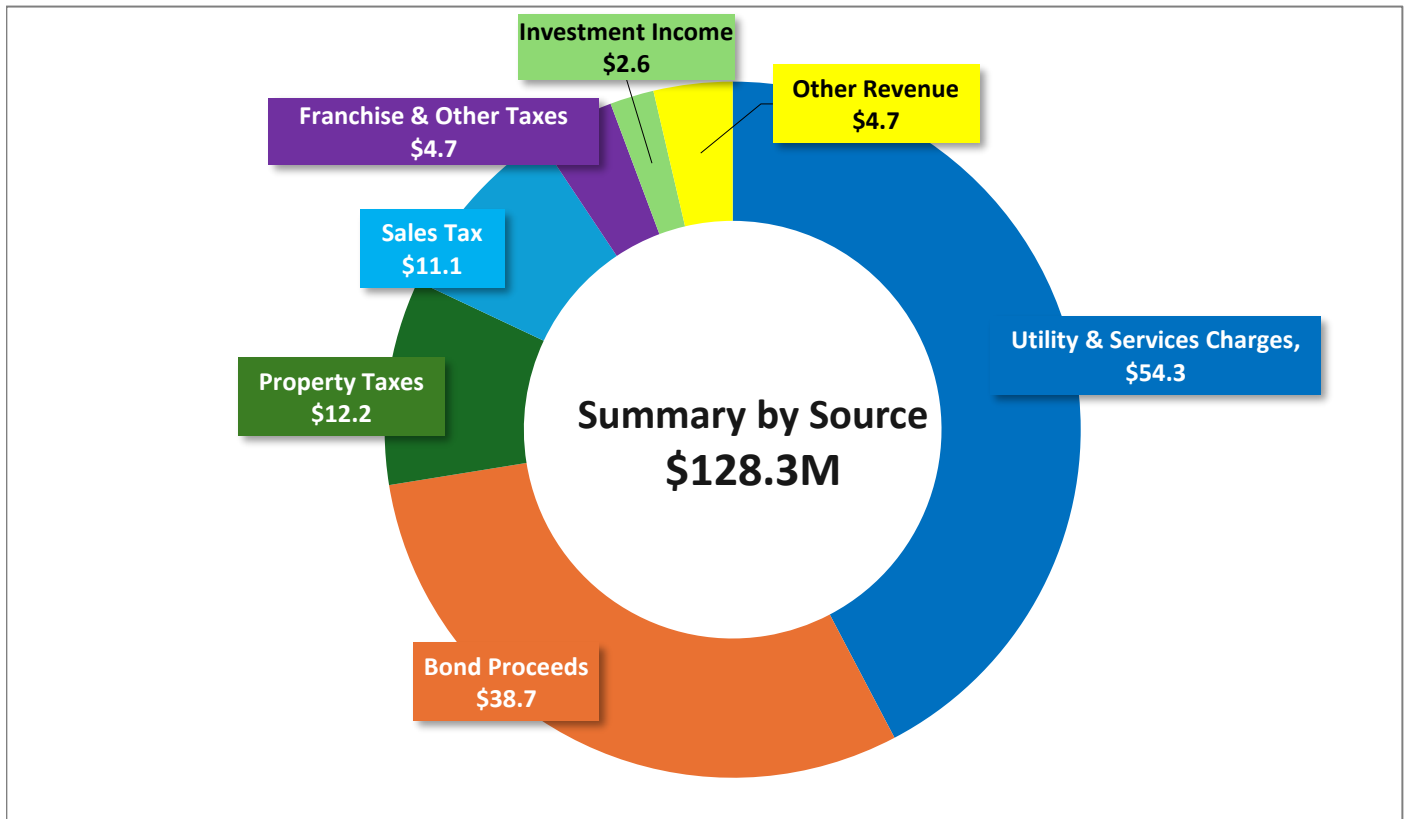
Revenues by Fund Type



Expenditures by Fund Type



TOTAL ADOPTED BUDGET



IN \$	TOTAL GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	BCDC	TOTAL
BEG FUND BALANCE/WRKG CAP (PROJECTED)	10,578,166	1,071,952	946,157	13,666,787	48,689,158	1,478,266	3,677,978	80,108,465
TOTAL REVENUES	24,310,986	3,368,183	1,649,404	1,676,580	52,667,130	2,712,047	3,174,384	89,558,714
TOTAL EXPENDITURES	28,900,836	3,498,463	142,225	8,663,044	85,240,351	2,794,732	2,686,933	131,926,584
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	3,954,699	-	-	11,039,089	1,467,908	-	10,475	16,472,171
TRANSFERS OUT	(227,748)	-	(1,002,000)	(10,212,204)	(3,696,527)	-	(1,333,692)	(16,472,171)
NOTE PROCEEDS	-	-	-	-	68,191	-	-	68,191
INSURANCE PROCEEDS	20,000							20,000
DEBT PROCEEDS	-	-	-	12,300,000	26,370,000	-	-	38,670,000
TOTAL OTHER FINANCING SOURCES (USES)	3,746,951	-	(1,002,000)	13,126,885	24,209,572	-	(1,323,217)	38,758,191
CHANGE IN FUND BALANCE/NET POSITION	(842,899)	(130,280)	505,179	6,140,421	(8,363,649)	(82,685)	(835,766)	(3,609,679)
ENDING FUND BALANCE/WRKG CAP	9,735,267	941,672	1,451,336	19,807,208	40,325,510	1,395,581	2,842,212	76,498,786

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 (PROJECTED)	8,432,474	82,036	-	25,922	671,463	1,550,070	(183,800)	10,578,166
TOTAL REVENUES	22,514,573	817,000	27,691	5,000	99,000	310,000	537,722	24,310,986
TOTAL EXPENDITURES	25,383,648	912,912	27,691	5,000	119,258	1,059,322	1,393,005	28,900,836
OTHER FINANCING SOURCES (USES)								
TRANSFERS IN	2,994,823	95,876	-	-	-	-	864,000	3,954,699
TRANSFERS OUT	(145,748)	(82,000)	-	-	-	-	-	(227,748)
INSURANCE PROCEEDS	20,000	-	-	-	-	-	-	20,000
DEBT PROCEEDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,869,075	13,876	-	-	-	-	864,000	3,746,951
CHANGE IN FUND BALANCE	-	(82,036)	-	-	(20,258)	(749,322)	8,717	(842,899)
ENDING FUND BALANCE	8,432,474	(0)	-	25,922	651,205	800,748	(175,083)	9,735,267

IN \$	FUND 118 DEBT SERVICE FUND
BEGINNING FUND BALANCE (PROJECTED)	1,071,952
TOTAL REVENUES	3,368,183
TOTAL EXPENDITURES	3,498,463
OTHER FINANCING SOURCES (USES)	
TRANSFERS IN	
TRANSFERS OUT	
DEBT PROCEEDS	
TOTAL OTHER FINANCING SOURCES (USES)	-
CHANGE IN FUND BALANCE	(130,280)
ENDING FUND BALANCE	941,672

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 (PROJECTED)	308,162	71,608	77,552	485,862	770	2,204	946,157
TOTAL REVENUES	979,000	23,000	23,670	552,304	71,430	-	1,649,404
TOTAL EXPENDITURES	88,955	36,000	17,270	-	-	-	142,225
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	-	-	-			-	-
TRANSFERS OUT	(924,000)	-	(8,000)	-	(70,000)	-	(1,002,000)
DEBT PROCEEDS	-	-	-			-	-
TOTAL OTHER FINANCING SOURCES (USES)	(924,000)	-	(8,000)	-	(70,000)	-	(1,002,000)
CHANGE IN FUND BALANCE	(33,955)	(13,000)	(1,600)	552,304	1,430	-	505,179
ENDING FUND BALANCE	274,207	58,608	75,952	1,038,166	2,200	2,204	1,451,336

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 (PROJECTED)	7,762	1,621,980	3,838,723	6,257,811	1,940,511	13,666,787
TOTAL REVENUES	433,440	44,250	36,000	96,000	1,066,890	1,676,580
TOTAL EXPENDITURES	481,600	2,454,692	818,000	4,718,752	190,000	8,663,044
OTHER FINANCING SOURCES (USES)						
TRANSFERS IN	121,397	917,692	10,000,000	-	-	11,039,089
TRANSFERS OUT	-	-	(212,204)	(10,000,000)	-	(10,212,204)
DEBT PROCEEDS	-	-		12,300,000	-	12,300,000
TOTAL OTHER FINANCING SOURCES (USES)	121,397	917,692	9,787,796	2,300,000	-	13,126,885
CHANGE IN FUND BALANCE	73,237	(1,492,750)	9,005,796	(2,322,752)	876,890	6,140,421
ENDING FUND BALANCE	80,999	129,230	12,844,519	3,935,059	2,817,401	19,807,208

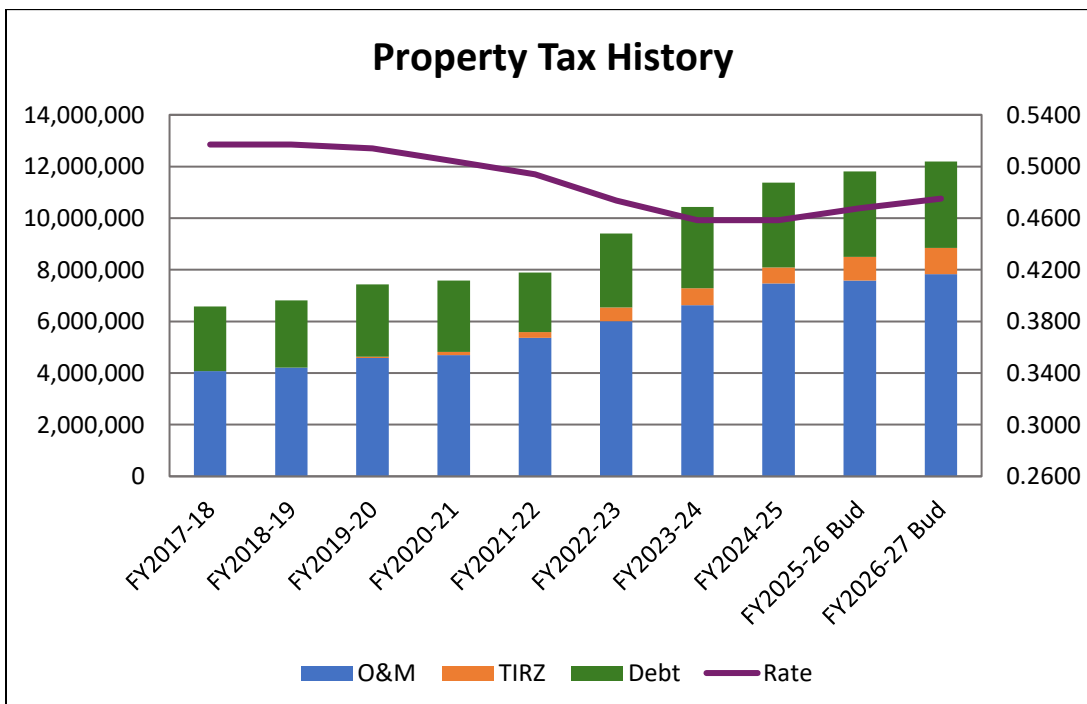
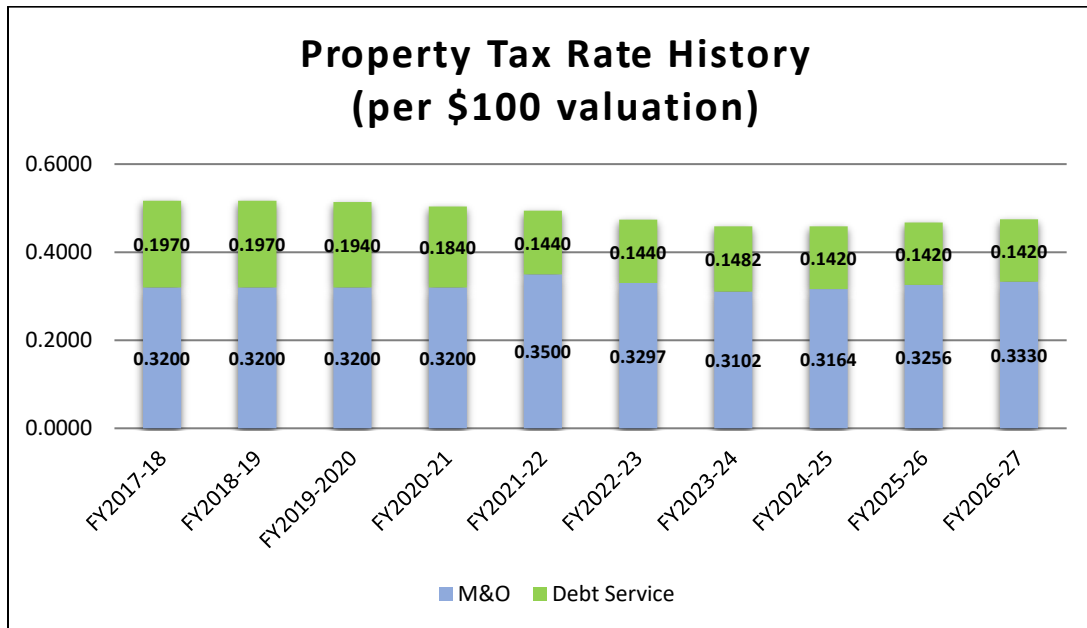
IN \$	FUND 102/122/132 ELECTRIC	FUND 103/123 GAS	FUND 104/134 WATER	FUND 105/135 WASTEWATER	FUND 106 SANITATION	FUND 107/137 DRAINAGE	TOTAL ENTERPRISE FUNDS
BEG WORKING CAPITAL (PROJECTED)	15,487,837	631,610	23,188,319	6,910,240	553,491	1,917,661	48,689,158
TOTAL REVENUES	28,449,813	3,741,290	10,328,765	5,482,349	3,048,716	1,616,197	52,667,130
TOTAL EXPENDITURES	27,890,652	3,351,829	37,465,753	11,865,345	2,884,710	1,782,062	85,240,351
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN	1,035,704	-	-	70,000	-	362,204	1,467,908
TRANSFERS OUT	(1,847,865)	(539,891)	(600,607)	(420,164)	(138,000)	(150,000)	(3,696,527)
NOTE PROCEEDS	68,191	-	-	-	-	-	68,191
DEBT PROCEEDS	-	200,000	22,570,000	3,600,000	-	-	26,370,000
TOTAL OTHER FINANCING SOURCES (USES)	(743,970)	(339,891)	21,969,393	3,249,836	(138,000)	212,204	24,209,572
CHANGE IN WORKING CAPITAL	(184,809)	49,570	(5,167,595)	(3,133,160)	26,006	46,339	(8,363,649)
ENDING WORKING CAPITAL	15,303,028	681,180	18,020,724	3,777,080	579,497	1,964,000	40,325,510

IN \$	FUND 240 VERF	FUND 500 WORKERS COMP	FUND 600 EMPLOYEE BENEFITS	TOTAL INTERNAL SERVICE FUNDS
BEGINNING FUND BALANCE (PROJECTED)	759,159	227,825	491,282	1,478,266
TOTAL REVENUES	-	204,518	2,507,529	2,712,047
TOTAL EXPENDITURES	83,982	204,000	2,506,750	2,794,732
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
CHANGE IN FUND BALANCE	(83,982)	518	779	(82,685)
ENDING FUND BALANCE	675,177	228,343	492,061	1,395,581

IN \$	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
BEGINNING FUND BALANCE (PROJECTED)	2,842,212	835,766	3,677,978
TOTAL REVENUES	2,986,384	188,000	3,174,384
TOTAL EXPENDITURES	1,652,692	1,034,241	2,686,933
OTHER FINANCING SOURCES (USES)			
TRANSFERS IN	-	10,475	10,475
TRANSFERS OUT	(1,333,692)	-	(1,333,692)
DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,333,692)	10,475	(1,323,217)
CHANGE IN FUND BALANCE	-	(835,766)	(835,766)
ENDING FUND BALANCE	2,842,212	0	2,842,212

The FY2026-27 property tax rate of \$0.4750 per \$100 valuation consists of the Maintenance and Operation (M&O) No-New-Revenue rate of \$0.3330 and the existing Interest and Sinking (I&S, or Debt) rate of \$0.1420. This tax rate is slightly above the No-New-Revenue rate of \$0.4669 per \$100 valuation but is well below the Voter Approval rate of \$0.5108 per \$100 valuation.

The total projected tax levy for FY2026-2027 is \$12,483,817, which is an increase of \$284,309, or 2.33%, compared to the final FY2025-2026 tax levy of \$12,199,508. New properties added to the tax roll have a taxable value of \$43,744,635 and a projected tax revenue of \$207,787.



CITY OF BRENHAM

PERSONNEL - FULL-TIME EQUIVALENTS

The following table summarizes the City's budgeted full-time equivalent (FTE) positions by fund and department for the current and prior two fiscal years.

A Full-Time Equivalent (FTE) represents the total number of personnel hours funded for the year, with one FTE equal to 2,080 hours. Part-time or temporary positions can be combined to equal one FTE. FTEs reflect budgeted staffing levels rather than the number of employees currently on the payroll.

The City's FTEs for FY2026-27 is **265.39**, an increase of 1.50 FTEs from the FY2025-26 budget.

	FY 24-25			FY 25-26			FY 26-27		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
GENERAL FUNDS									
PUBLIC RELATIONS & COMMUNICATIONS	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
ADMINISTRATION*	3.30	0.50	3.80	3.30	0.50	3.80	3.30	0.50	3.80
DEVELOPMENT SERVICES*	8.50	1.00	9.50	8.50	1.00	9.50	8.50	1.30	9.80
HUMAN RESOURCES	3.00	0.50	3.50	3.00	0.50	3.50	2.00	0.50	2.50
MAIN STREET	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
FACILITY/FLEET MAINTENANCE	7.00	1.00	8.00	7.00	0.50	7.50	7.00	0.50	7.50
FINANCE & ADMIN SERVICES	9.00	-	9.00	9.00	-	9.00	9.00	-	9.00
PURCHASING*	2.70	0.50	3.20	1.70	-	1.70	1.70	-	1.70
STREETS	11.00	-	11.00	11.00	-	11.00	11.00	-	11.00
PARKS	11.00	1.50	12.50	11.00	1.50	12.50	11.00	1.50	12.50
LIBRARY	4.00	2.75	6.75	4.00	2.75	6.75	4.00	2.75	6.75
AQUATIC CENTER	4.00	14.64	18.64	4.00	14.64	18.64	4.00	14.64	18.64
POLICE*	46.25	-	46.25	45.25	-	45.25	45.25	-	45.25
FIRE*	28.25	-	28.25	32.25	-	32.25	32.25	-	32.25
ANIMAL SERVICES	7.00	0.50	7.50	7.00	0.75	7.75	7.00	0.75	7.75
MUNICIPAL COURT	4.00	0.50	4.50	4.00	0.50	4.50	4.00	0.50	4.50
GENERAL GOVT SERVICES*	3.50	0.50	4.00	3.50	0.50	4.00	3.50	0.50	4.00
INFORMATION TECHNOLOGY	6.00	-	6.00	6.00	-	6.00	7.00	-	7.00
AIRPORT	1.00	1.50	2.50	1.00	1.50	2.50	1.00	1.50	2.50
TOURISM & PROMOTION	5.00	1.75	6.75	4.00	1.75	5.75	4.00	1.95	5.95
SUBTOTAL	167.50	27.14	194.64	168.50	26.39	194.89	168.50	26.89	195.39
ENTERPRISE FUNDS									
UTILITY BILLING/CUSTOMER SERVICE	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
PUBLIC UTILITIES*	12.50	0.50	13.00	12.50	0.50	13.00	12.50	0.50	13.00
ELECTRIC	12.00	-	12.00	14.00	-	14.00	14.00	-	14.00
GAS	6.00	-	6.00	6.00	-	6.00	7.00	-	7.00
WATER TREATMENT*	8.50	-	8.50	7.50	-	7.50	7.50	-	7.50
WATER CONSTRUCTION*	5.25	-	5.25	6.75	-	6.75	6.75	-	6.75
WASTEWATER CONSTRUCTION*	5.25	-	5.25	6.75	-	6.75	6.75	-	6.75
WASTEWATER TREATMENT*	6.00	-	6.00	5.00	-	5.00	5.00	-	5.00
DRAINAGE	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
SUBTOTAL	63.50	0.50	64.00	66.50	0.50	67.00	67.50	0.50	68.00
BCDC COMPONENT UNIT									
ECONOMIC DEVELOPMENT	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
SUBTOTAL	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
TOTAL BUDGETED PERSONNEL	233.00	27.64	260.64	237.00	26.89	263.89	238.00	27.39	265.39

*Indicates a department with one or more positions allocated among multiple departments. See FTE Detail by Department page for specific position allocations.

CITY OF BRENHAM

PERSONNEL - STAFFING CHANGES

The FY2026-27 budget includes staffing changes to address operational needs, realign staffing resources, and support succession planning. Overall, the City's staffing increased by 1.50 FTEs.

General Fund

- **Development Services:** Added a Development Services Intern to support departmental operations while providing students with hands-on experience in municipal planning, permitting and development services.
- **Human Resources/Information Technology:** Transferred the Human Resources Specialist position from Human Resources to Information Technology and reclassified as an IT Network Technician to better support the City's technology needs.
- **Tourism:** Following the vacancy of the Destination & Partner Coordinator position, the position was upgraded to Director of Tourism to better meet the department's leadership needs. A Tourism Intern was also added to support the departmental operations while providing students with hands-on experience in the tourism industry.

Enterprise Funds

- **Gas:** Added an Assistant Gas Superintendent to strengthen supervisory capacity, and support succession planning.

BCDC Component Unit

- No staffing changes for FY2026-27.

GENERAL FUNDS			
DEPARTMENT	ACTION	STAFFING SUMMARY	FTE
DEVELOPMENT SERVICES	Added	Development Services Intern	0.30
HUMAN RESOURCES	Moved	HR Specialist to Information Technology department	(1.00)
INFORMATION TECHNOLOGY	Reclassified	HR Specialist to IT Network Technician	1.00
TOURISM	Eliminated	Destination & Partner Coordinator	(1.00)
TOURISM	Added	Director of Tourism	1.00
TOURISM	Added	Tourism Intern	0.20
TOTAL GENERAL FUND			0.50
ENTERPRISE FUNDS			
DEPARTMENT	ACTION	STAFFING SUMMARY	FTE
GAS	Added	Assistant Gas Superintendent	1.00
TOTAL ENTERPRISE FUND			1.00
BCDC COMPONENT UNIT			
DEPARTMENT	ACTION	STAFFING SUMMARY	FTE
NO STAFFING CHANGES			-
TOTAL BCDC COMPONENT UNIT			-
TOTAL STAFFING CHANGES			1.50

CITY OF BRENHAM

PERSONNEL - FTE DETAIL BY DEPARTMENT

The following table summarizes the City's budgeted full-time equivalent (FTE) positions by department for FY2026-27. Shared positions are reflected as partial FTE allocations among departments.

GENERAL FUNDS		101-141 STREETS	
101-049 PUBLIC RELATIONS & COMMUNICATIONS		STREETS SUPERINTENDENT	1.00
COMMUNICATIONS & PUBLIC RELATIONS	1.00	STREETS CREW LEADER	2.00
COMMUNICATIONS & TECHNOLOGY SPECIALIST	1.00	QUALITY CONTROL TECHNICIAN	1.00
TOTAL	2.00	VEGETATION MANAGEMENT CREW LEADER	1.00
101-121 ADMINISTRATION		STREET EQUIPMENT OPERATOR I-II	2.00
MAYOR (1) ¹		STREET MAINTENANCE TECHNICIAN I-II	4.00
COUNCIL MEMBERS (6) ¹		TOTAL	11.00
CITY MANAGER	1.00	101-144 PARKS	
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES*	0.80	PARKS SUPERINTENDENT	1.00
DEPUTY CITY SECRETARY	1.00	PARKS MAINTENANCE COORDINATOR	1.00
MANAGER OF LEGAL AND LEGISLATIVE SERVICES*	0.50	PARKS MECHANIC	1.00
PART-TIME RECORDS CLERK	0.50	ATHLETIC FACILITY CARETAKER	1.00
TOTAL	3.80	PARKS MAINTENANCE WORKER I-II	7.00
101-122 DEVELOPMENT SERVICES		PART-TIME PARKS WORKER	1.50
DEVELOPMENT SERVICES DIRECTOR	1.00	TOTAL	12.50
BUILDING OFFICIAL	1.00	101-146 LIBRARY	
ASSISTANT BUILDING OFFICIAL	1.00	LIBRARIAN	1.00
CITY PLANNER	1.00	ASSISTANT LIBRARIAN	1.00
ENVIRONMENTAL HEALTH SPECIALIST	1.00	LIBRARY SUPPORT SPECIALIST	2.00
GIS SPECIALIST*	0.50	PART-TIME CHILDREN'S COORDINATOR	0.75
BUILDING INSPECTOR	1.00	PART-TIME LIBRARY CLERK I-III	2.00
PLANNING TECHNICIAN	1.00	TOTAL	6.75
PERMITTING COORDINATOR	1.00	101-149 AQUATIC CENTER	
PART-TIME CODE COMPLIANCE OFFICER	1.00	AQUATIC & RECREATION SUPERINTENDENT	1.00
DEVELOPMENT SERVICES INTERN	0.30	ASSISTANT AQUATICS SUPERVISOR	1.00
TOTAL	9.80	PARK CENTRAL COORDINATOR	1.00
101-123 HUMAN RESOURCES		AQUATIC MAINTENANCE TECHNICIAN	1.00
DIRECTOR OF HR & RISK MANAGEMENT	1.00	PART-TIME LIFEGUARD	11.18
PAYROLL SPECIALIST	1.00	PART-TIME AQUATICS - OTHER	3.46
PART-TIME HR ASSISTANT	0.50	TOTAL	18.64
TOTAL	2.50	101-151 POLICE	
101-125 MAIN STREET		POLICE CHIEF	1.00
MAIN STREET MANAGER	1.00	POLICE LIEUTENANT	2.00
TOTAL	1.00	POLICE SERGEANT	9.00
101-131 FACILITY/FLEET MAINTENANCE		POLICE CORPORAL	12.00
FACILITY & FLEET SUPERVISOR	1.00	POLICE OFFICER	16.00
FACILITY & FLEET SPECIALIST	1.00	POLICE SYSTEMS ADMINISTRATOR	0.75
SENIOR MECHANIC	1.00	MANAGER OF LEGAL AND LEGISLATIVE SERVICES*	0.50
FACILITY & FLEET TECHNICIAN	1.00	EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00
MAINTENANCE TECHNICIAN I-III	2.00	EVIDENCE AND PROPERTY TECHNICIAN	1.00
FACILITY MAINTENANCE ELECTRICIAN I-II	1.00	INVESTIGATION ADMINISTRATIVE ASSISTANT	1.00
PART-TIME DOWNTOWN MAINTENANCE	0.50	PATROL ADMINISTRATIVE ASSISTANT	1.00
TOTAL	7.50	TOTAL	45.25
101-133 FINANCE & ADMIN SERVICES		101-152 FIRE	
CHIEF FINANCIAL OFFICER	1.00	FIRE CHIEF	1.00
DIRECTOR OF FINANCE	1.00	ASSISTANT FIRE CHIEF	1.00
ACCOUNTING MANAGER	1.00	FIRE MARSHAL	1.00
BUDGET ANALYST	1.00	DEPUTY FIRE MARSHAL	1.00
STAFF ACCOUNTANT	2.00	FIRE CAPTAIN	3.00
ACCOUNTING TECHNICIAN I-II	2.00	FIRE LIEUTENANT	6.00
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	ENGINEER OPERATOR	5.00
TOTAL	9.00	FIREFIGHTER	13.00
101-135 PURCHASING		POLICE SYSTEMS ADMINISTRATOR*	0.25
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES*	0.20	FIRE ADMINISTRATIVE ASSISTANT	1.00
PURCHASING & PUBLIC WORKS PROJECT MANAGER*	0.50	TOTAL	32.25
PURCHASING SPECIALIST	1.00		
TOTAL	1.70		

101-154 ANIMAL SERVICES	
ANIMAL SERVICES MANAGER	1.00
ASSISTANT ANIMAL SERVICES MANAGER	1.00
ANIMAL SERVICES OFFICER	2.00
ANIMAL SERVICES KENNEL TECHNICIAN I-II	3.00
PART-TIME VETERINARIAN	0.25
PART-TIME ANIMAL SERVICES RECEPTIONIST	0.50
TOTAL	7.75

101-155 MUNICIPAL COURT	
COURT ADMINISTRATOR	1.00
COURT CLERK I-II	2.00
COURT CLERK ASSISTANT	1.00
PART-TIME MUNICIPAL COURT CLERK	0.50
TOTAL	4.50

101-167 GENERAL GOVERNMENT SERVICES	
ASSISTANT CITY MANAGER	1.00
DIRECTOR OF PUBLIC WORKS	1.00
PURCHASING & PUBLIC WORKS PROJECT MANAGER*	0.50
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00
PART-TIME DIRECTOR OF ENGINEERING	0.50
TOTAL	4.00

101-172 INFORMATION TECHNOLOGY	
IT MANAGER	1.00
IT INFRASTRUCTURE ADMINISTRATOR	1.00
IT SYSTEMS ADMINISTRATOR I-II	2.00
IT NETWORK TECHNICIAN	1.00
IT TECHNICIAN	2.00
TOTAL	7.00

215-148 AIRPORT	
AIRPORT OPERATIONS MANAGER	1.00
INTERIM AIRPORT MANAGER (PART-TIME)	0.50
PART-TIME LINE SERVICE TECH	1.00
TOTAL	2.50

249-100 TOURISM & PROMOTION	
DIRECTOR OF TOURISM	1.00
BARNHILL CENTER MANAGER	1.00
TOURISM & MARKETING SPECIALIST	1.00
VISIT BRENHAM DESTINATION MANAGER	1.00
PART-TIME TOURISM & EVENT WORKERS	1.75
TOURISM INTERN	0.20
TOTAL	5.95

ENTERPRISE FUNDS

102-132 UTILITY CUSTOMER SERVICE	
UTILITY CUSTOMER SERVICE SUPERVISOR	1.00
ASSISTANT UTILITY CUSTOMER SERVICE SUPERVISOR	1.00
UTILITY CUSTOMER SERVICE CLERK I-II	4.00
TOTAL	6.00

102-160 PUBLIC UTILITIES	
GENERAL MANAGER OF PUBLIC UTILITIES	1.00
DIRECTOR OF MUNICIPAL GAS & UTILITY SERVICES	1.00
UTILITY TECHNOLOGY MANAGER	1.00
UTILITIES FINANCIAL ANALYST	1.00
UTILITY PROJECT & WAREHOUSE MANAGER	1.00
GIS SPECIALIST*	0.50
UTILITY TECHNOLOGY APPRENTICE	1.00
SCADA APPRENTICE	1.00
INVENTORY & CENTRAL FLEET COORDINATOR	1.00
CUSTOMER SERVICE TECHNICIAN	1.00
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00
PUBLIC UTILITY DISPATCHER	2.00
PART-TIME CENTRAL WAREHOUSE ATTENDANT	0.50
TOTAL	13.00

102-161 ELECTRIC	
ELECTRIC SUPERINTENDENT	1.00
ASSISTANT ELECTRIC SUPERINTENDENT	1.00
JOURNEYWORKER	2.00
ELECTRIC CREW LEADER	2.00
APPRENTICE LINeworker I-IV	6.00
APPRENTICE LOW-VOLTAGE	1.00
CUSTOMER SERVICE TECHNICIAN	1.00
TOTAL	14.00

103-162 GAS	
GAS SUPERINTENDENT	1.00
ASSISTANT GAS SUPERINTENDENT	1.00
GAS CREW LEADER	1.00
GAS TECHNICIAN I-III	4.00
TOTAL	7.00

104-163 WATER TREATMENT	
DIRECTOR OF WATER & WASTEWATER*	0.25
WATER SYSTEMS SUPERINTENDENT	1.00
WATER TREATMENT CHIEF OPERATOR	1.00
PRE-TREATMENT COORDINATOR*	0.25
WATER TREATMENT OPERATOR I-II	3.00
WATER TREATMENT OPERATOR TRAINEE	2.00
TOTAL	7.50

104-164 & 105-165 WATER/WASTEWATER CONSTRUCTION	
DIRECTOR OF WATER & WASTEWATER*	0.25
W/WW CONSTRUCTION SUPERINTENDENT*	0.50
W/WW CONSTRUCTION ASSISTANT SUPERINTENDENT*	0.50
W/WW CONSTRUCTION ELECTRICAL & MECHANICAL TECH*	0.50
W/WW CONSTRUCTION CUSTOMER SERVICE TECH*	0.50
METER TECH*	0.50
W/WW CONSTRUCTION CREW LEADER*	0.50
W/WW CONSTRUCTION EQUIPMENT OPERATOR I-II*	1.50
W/WW CONSTRUCTION MAINTENANCE WORKER I-II*	1.50
W/WW SYSTEMS TECHNICIAN*	0.50
TOTAL 104-164 WATER CONSTRUCTION	6.75
TOTAL 105-165 WASTEWATER CONSTRUCTION	6.75

The positions listed above are allocated 50/50 between Water Construction (Fund 104 Dept 164) and Wastewater Construction (Fund 105 Dept 165).

105-166 WASTEWATER TREATMENT	
DIRECTOR OF WATER & WASTEWATER*	0.25
WASTEWATER SYSTEMS SUPERINTENDENT	1.00
PRE-TREATMENT COORDINATOR*	0.75
WASTEWATER CHIEF OPERATOR	1.00
WASTEWATER OPERATOR TRAINEE	2.00
TOTAL	5.00

107-041 DRAINAGE	
STREET MAINTENANCE TECHNICIAN I-II	2.00
TOTAL	2.00

BCDC COMPONENT UNIT	
250-176 ECONOMIC DEVELOPMENT	
ECONOMIC & COMMUNITY DEVELOPMENT DIRECTOR	1.00
ECONOMIC & COMMUNITY DEVELOPMENT COORDINATOR	1.00
TOTAL	2.00

TOTAL FY2026-27 BUDGETED POSITIONS	265.39
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Abbreviation: W/WW = Water/Wastewater

*Indicates a position allocated among multiple departments.

¹Elected officials are shown for organizational purposes only and are not included in the budgeted FTE count.



LONG-RANGE PLANNING

The City's annual budget is more than a financial plan, it is the primary tool used to implement the long-term vision established by the Brenham Comprehensive Plan. Through the annual operating budget and the Five-Year Capital Improvement Plan (CIP), the City invests in projects, services, and infrastructure that supports the community's strategic priorities.

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 Goals (GLUD)

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.

- 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 Goals (GC)

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.

- 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 new development with reinvestment/rehabilitation needs of existing developed areas.

Economic Opportunity Goals (EO)

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.

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

Transportation Goals (T)

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.

- 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.

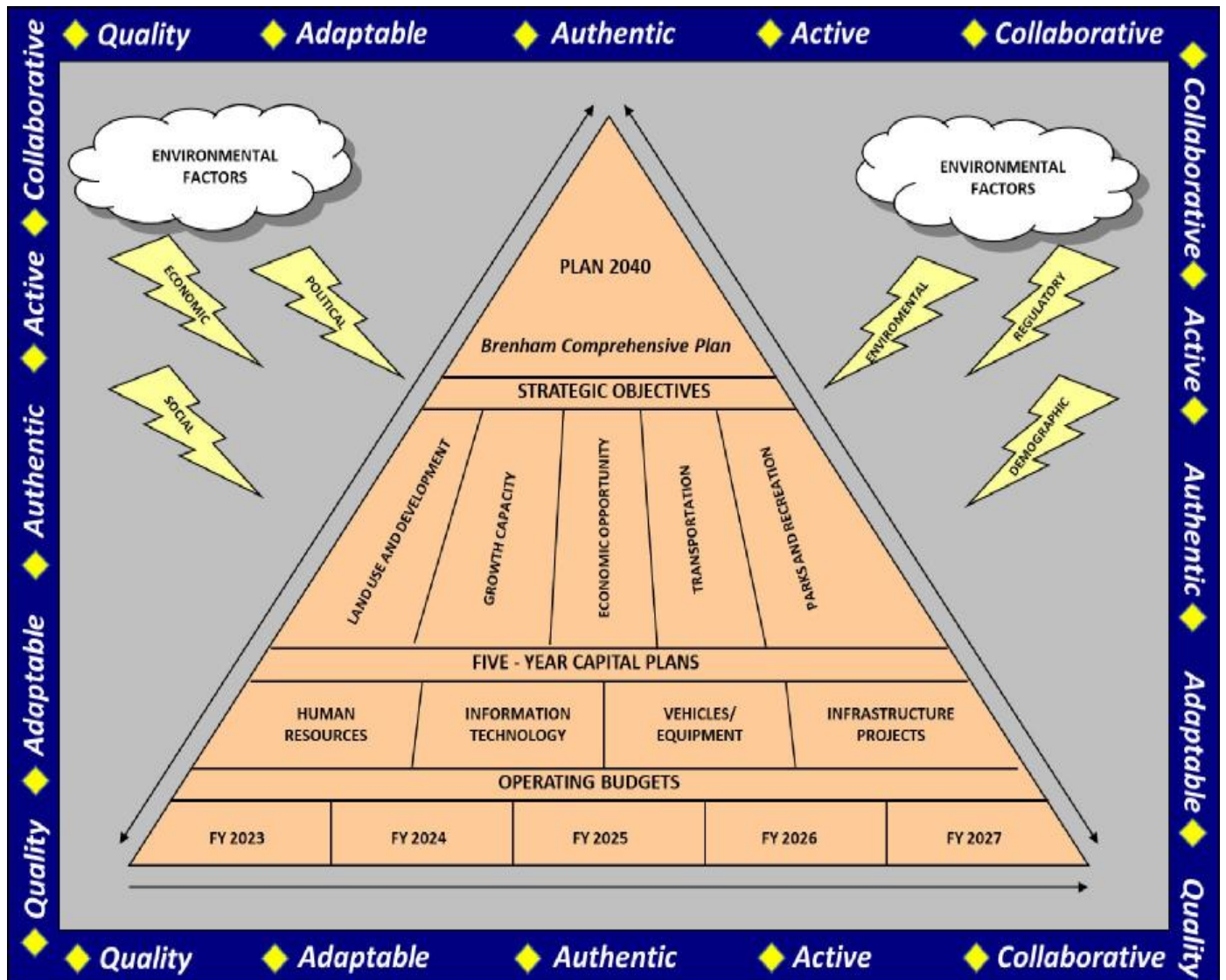
Parks and Recreation Goals (PR)

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

- 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.



ASSUMPTIONS

1. FY27 is the Proposed Budget and is the base for FY28 through FY31
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 FY28-FY31
6. 3% annual increase in base expenditure budget, except Dept 100 and 110
7. Addition of Parks Maintenance Worker in FY2028
8. Addition of 2 Police Officers in FY2029 (mid-year)
9. Capital funding from previous year ABNR and/or bond proceeds

GENERAL FUND
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL 2023-2024	ACTUAL 2024-2025	ADOPTED 2025-2026	AMENDS 2025-2026	AMENDED 2025-2026	BASE 2026-2027		26-27 TOTAL PROPOSED	BASE 2027-2028		27-28 TOTAL PROJECTED	BASE 2028-2029		28-29 TOTAL PROJECTED	BASE 2029-2030		29-30 TOTAL PROJECTED	BASE 2030-2031		30-31 TOTAL PROJECTED
CURRENT REVENUES																				
Ad Valorem Taxes	\$ 6,613,458	\$ 7,463,654	\$ 7,577,329	\$ -	\$ 7,577,329	\$ 7,877,129		\$ 7,877,129	\$ 8,191,780		\$ 8,191,780	\$ 8,519,004		\$ 8,519,004	\$ 8,859,303		\$ 8,859,303	\$ 9,213,200		\$ 9,213,200
Sales Tax	\$ 7,541,403	\$ 8,001,495	\$ 8,033,147	\$ -	\$ 8,033,147	\$ 8,314,307		\$ 8,314,307	\$ 8,563,736		\$ 8,563,736	\$ 8,820,648		\$ 8,820,648	\$ 9,085,268		\$ 9,085,268	\$ 9,357,826		\$ 9,357,826
Utility Franchise Taxes	\$ 2,770,118	\$ 2,863,644	\$ 3,124,115	\$ -	\$ 3,124,115	\$ 3,289,067		\$ 3,289,067	\$ 3,387,739		\$ 3,387,739	\$ 3,489,371		\$ 3,489,371	\$ 3,594,052		\$ 3,594,052	\$ 3,701,874		\$ 3,701,874
Other Taxes	\$ 521,601	\$ 521,401	\$ 494,831	\$ -	\$ 494,831	\$ 435,050		\$ 435,050	\$ 445,391		\$ 445,391	\$ 456,015		\$ 456,015	\$ 466,932		\$ 466,932	\$ 478,150		\$ 478,150
Licenses & Permits	\$ 457,312	\$ 607,879	\$ 457,266	\$ -	\$ 457,266	\$ 482,878		\$ 482,878	\$ 492,491		\$ 492,491	\$ 502,295		\$ 502,295	\$ 512,296		\$ 512,296	\$ 522,497		\$ 522,497
Intergovernmental	\$ 508,923	\$ 481,995	\$ 558,534	\$ -	\$ 558,534	\$ 564,534		\$ 564,534	\$ 574,205		\$ 574,205	\$ 584,069		\$ 584,069	\$ 594,130		\$ 594,130	\$ 604,393		\$ 604,393
Charges for Service	\$ 664,983	\$ 688,226	\$ 664,381	\$ -	\$ 664,381	\$ 652,075		\$ 652,075	\$ 664,831		\$ 664,831	\$ 678,147		\$ 678,147	\$ 691,730		\$ 691,730	\$ 705,585		\$ 705,585
Fines & Forfeitures	\$ 629,258	\$ 410,809	\$ 484,838	\$ -	\$ 484,838	\$ 363,089		\$ 363,089	\$ 370,351		\$ 370,351	\$ 377,758		\$ 377,758	\$ 385,313		\$ 385,313	\$ 393,019		\$ 393,019
Investment Income	\$ 471,046	\$ 511,308	\$ 335,334	\$ -	\$ 335,334	\$ 363,380		\$ 363,380	\$ 363,380		\$ 363,380	\$ 363,380		\$ 363,380	\$ 363,380		\$ 363,380	\$ 363,380		\$ 363,380
Payment from BDCD	\$ 416,000	\$ 465,690	\$ 416,000	\$ -	\$ 416,000	\$ 416,000		\$ 416,000	\$ 416,000		\$ 416,000	\$ 416,000		\$ 416,000	\$ 416,000		\$ 416,000	\$ 416,000		\$ 416,000
Miscellaneous	\$ 281,758	\$ 192,745	\$ 145,411	\$ 705,200	\$ 850,611	\$ 193,064		\$ 193,064	\$ 193,064		\$ 193,064	\$ 193,064		\$ 193,064	\$ 193,064		\$ 193,064	\$ 193,064		\$ 193,064
TOTAL	\$ 20,875,860	\$ 22,208,845	\$ 22,291,186	\$ 705,200	\$ 22,996,386	\$ 22,950,573	\$ -	\$ 22,950,573	\$ 23,662,966	\$ -	\$ 23,662,966	\$ 24,399,751	\$ -	\$ 24,399,751	\$ 25,161,469	\$ -	\$ 25,161,469	\$ 25,948,987	\$ -	\$ 25,948,987
OTHER FINANCING SOURCES																				
Transfers In (Utilities)	\$ 2,771,750	\$ 2,513,714	\$ 2,620,680	\$ -	\$ 2,620,680	\$ 2,510,823		\$ 2,510,823	\$ 2,561,039		\$ 2,561,039	\$ 2,612,260		\$ 2,612,260	\$ 2,664,505		\$ 2,664,505	\$ 2,717,796		\$ 2,717,796
Transfers In (Court)	\$ 15,928	\$ 9,265	\$ 10,000	\$ -	\$ 10,000	\$ 8,000		\$ 8,000	\$ 10,000		\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		\$ 10,000
Transfers In (HOT Tax)	\$ 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		\$ 60,000
Transfers In (BDCD Parks & Rec)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Transfers In (Other)	\$ 60,000	\$ 70,993	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Transfers In (Worker's Comp Fund)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL	\$ 2,927,678	\$ 2,653,972	\$ 2,690,680	\$ -	\$ 2,690,680	\$ 2,578,823	\$ -	\$ 2,578,823	\$ 2,631,039	\$ -	\$ 2,631,039	\$ 2,682,260	\$ -	\$ 2,682,260	\$ 2,734,505	\$ -	\$ 2,734,505	\$ 2,787,796	\$ -	\$ 2,787,796
REVENUE TOTAL	\$ 23,803,538	\$ 24,862,817	\$ 24,981,866	\$ 705,200	\$ 25,687,066	\$ 25,529,396	\$ -	\$ 25,529,396	\$ 26,294,006	\$ -	\$ 26,294,006	\$ 27,082,012	\$ -	\$ 27,082,012	\$ 27,895,974	\$ -	\$ 27,895,974	\$ 28,736,783	\$ -	\$ 28,736,783
EXPENDITURES																				
049 Marketing & Public Relations	\$ 238,138	\$ 264,184	\$ 253,621	\$ -	\$ 253,621	\$ 255,728		\$ 265,728	\$ 263,400		\$ 273,400	\$ 281,602		\$ 281,602	\$ 290,050		\$ 290,050	\$ 298,751		\$ 298,751
100 Non-Dept Direct Expend	\$ 1,267,143	\$ 1,210,144	\$ 1,338,277	\$ 574,966	\$ 1,913,243	\$ 1,913,727		\$ 1,913,727	\$ 1,928,884		\$ 1,928,884	\$ 1,942,173		\$ 1,942,173	\$ 1,955,595		\$ 1,955,595	\$ 1,969,151		\$ 1,969,151
110 Non-Dept Misc Exp	\$ 60,954	\$ 58,550	\$ 76,500	\$ -	\$ 76,500	\$ 63,000		\$ 63,000	\$ 63,630		\$ 63,630	\$ 64,266		\$ 64,266	\$ 64,900		\$ 64,900	\$ 65,538		\$ 65,538
121 Administration	\$ 1,003,109	\$ 1,044,479	\$ 1,068,953	\$ 89,150	\$ 1,158,103	\$ 1,092,054		\$ 1,109,535	\$ 1,142,821		\$ 1,142,821	\$ 1,177,106		\$ 1,177,106	\$ 1,212,419		\$ 1,212,419	\$ 1,248,791		\$ 1,248,791
122 Development Services	\$ 1,100,188	\$ 1,026,389	\$ 1,148,410	\$ -	\$ 1,148,410	\$ 1,152,627	\$ 8,409	\$ 1,161,036	\$ 1,187,206		\$ 1,187,206	\$ 1,222,822		\$ 1,222,822	\$ 1,259,507		\$ 1,259,507	\$ 1,297,292		\$ 1,297,292
123 Human Resources	\$ 397,506	\$ 341,625	\$ 433,621	\$ -	\$ 433,621	\$ 339,641		\$ 339,641	\$ 349,830		\$ 349,830	\$ 360,325		\$ 360,325	\$ 371,135		\$ 371,135	\$ 382,269		\$ 382,269
125 Main Street	\$ 155,236	\$ 209,305	\$ 160,083	\$ -	\$ 160,083	\$ 168,191		\$ 168,191	\$ 173,237		\$ 173,237	\$ 178,434		\$ 178,434	\$ 183,787		\$ 183,787	\$ 189,300		\$ 189,300
131 Maintenance	\$ 970,659	\$ 892,947	\$ 935,112	\$ -	\$ 935,112	\$ 945,567		\$ 945,567	\$ 973,934		\$ 973,934	\$ 1,003,152		\$ 1,003,152	\$ 1,033,247		\$ 1,033,247	\$ 1,064,244		\$ 1,064,244
133 Finance	\$ 1,166,574	\$ 1,216,648	\$ 1,304,606	\$ -	\$ 1,304,606	\$ 1,310,680		\$ 1,310,680	\$ 1,350,500		\$ 1,350,500	\$ 1,390,500		\$ 1,390,500	\$ 1,432,215		\$ 1,432,215	\$ 1,475,182		\$ 1,475,182
135 Purchasing	\$ 345,512	\$ 275,954	\$ 190,790	\$ -	\$ 190,790	\$ 191,942		\$ 191,942	\$ 197,700		\$ 197,700	\$ 203,631		\$ 203,631	\$ 209,740		\$ 209,740	\$ 216,032		\$ 216,032
141 Streets	\$ 1,457,821	\$ 1,293,720	\$ 1,407,118	\$ -	\$ 1,407,118	\$ 1,338,957		\$ 1,338,957	\$ 1,379,126		\$ 1,379,126	\$ 1,420,499		\$ 1,420,499	\$ 1,463,114		\$ 1,463,114	\$ 1,507,008		\$ 1,507,008
144 Parks	\$ 1,602,363	\$ 1,563,390	\$ 1,630,913	\$ -	\$ 1,630,913	\$ 1,698,680		\$ 1,698,680	\$ 1,749,640	\$ 53,058	\$ 1,802,698	\$ 1,856,779		\$ 1,856,779	\$ 1,912,483		\$ 1,912,483	\$ 1,969,857		\$ 1,969,857
146 Library	\$ 518,046	\$ 608,871	\$ 616,827	\$ -	\$ 616,827	\$ 631,792		\$ 649,292	\$ 650,746		\$ 650,746	\$ 670,268		\$ 670,268	\$ 690,376		\$ 690,376	\$ 711,087		\$ 711,087
149 Aquatics	\$ 1,055,431	\$ 1,061,590	\$ 1,123,994	\$ -	\$ 1,123,994	\$ 1,118,889		\$ 1,118,889	\$ 1,152,456		\$ 1,152,456	\$ 1,187,029		\$ 1,187,029	\$ 1,222,640		\$ 1,222,640	\$ 1,259,319		\$ 1,259,319
151 Police	\$ 5,621,081	\$ 5,859,530	\$ 6,399,299	\$ -	\$ 6,399,299	\$ 6,491,011		\$ 6,602,946	\$ 6,801,034		\$ 6,801,034	\$ 7,005,065	\$ 108,031	\$ 7,113,096	\$ 7,326,489	\$ 108,031	\$ 7,434,520	\$ 7,657,556		\$ 7,657,556
152 Fire	\$ 3,090,778	\$ 3,391,181	\$ 3,927,772	\$ 41,084	\$ 3,968,856	\$ 4,001,070		\$ 4,001,070	\$ 4,121,102		\$ 4,121,102	\$ 4,244,735		\$ 4,244,735	\$ 4,372,077		\$ 4,372,077	\$ 4,503,240		\$ 4,503,240
154 Animal Services	\$ 804,692	\$ 727,815	\$ 676,119	\$ -	\$ 676,119	\$ 719,169		\$ 719,169	\$ 740,744		\$ 740,744	\$ 762,966		\$ 762,966	\$ 785,855		\$ 785,855	\$ 809,431		\$ 809,431
155 Court	\$ 409,321	\$ 407,833	\$ 449,916	\$ -	\$ 449,916	\$ 451,330		\$ 451,330	\$ 464,870		\$ 464,870	\$ 478,816		\$ 478,816	\$ 493,180		\$ 493,180	\$ 507,976		\$ 507,976
167 General Govt Services	\$ 395,244	\$ 499,656	\$ 652,547	\$ -	\$ 652,547	\$ 642,005		\$ 692,005	\$ 661,265		\$ 711,265	\$ 732,603		\$ 732,603	\$ 754,581		\$ 754,581	\$ 777,219		\$ 777,219
172 Information Technology	\$ 837,221	\$ 919,958	\$ 1,081,518	\$ -	\$ 1,081,518	\$ 1,240,263		\$ 1,240,263	\$ 1,277,471		\$ 1,277,471	\$ 1,315,795		\$ 1,315,795	\$ 1,355,269		\$ 1,355,269	\$ 1,395,927		\$ 1,395,927
TOTAL	\$ 22,497,016	\$ 22,873,769	\$ 24,875,996	\$ 705,200	\$ 25,581,196	\$ 25,168,323	\$ 8,409	\$ 25,383,648	\$ 26,029,097	\$ 53,058	\$ 26,142,155	\$ 26,896,569	\$ -	\$ 27,006,600	\$ 27,788,669	\$ -	\$ 27,896,700	\$ 28,705,191	\$ -	\$ 28,705,191
OTHER EXPENDITURES (TRANSFERS OUT)																				
Transfers Out (Equipment Fund)	\$ 950,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Transfers Out (Other)	\$ 160,830	\$ -	\$ -	\$ -	\$ -	\$ 10,475		\$ 10,475	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Transfers Out (Airport Grant Fund)	\$ -	\$ 12,653	\$ 12,653	\$ -	\$ 12,653	\$ 39,397		\$ 39,397	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Transfers Out (Airport Operations)	\$ 97,570	\$ 22,734	\$ 93,217	\$ -	\$ 93,217	\$ 95,876		\$ 95,876	\$ 95,876		\$ 95,876	\$ 95,876		\$ 95,876	\$ 95,876		\$ 95,876	\$ 95,876		\$ 95,876
TOTAL	\$ 1,208,400	\$ 1,535,387	\$ 105,870	\$ -	\$ 105,870	\$ 145,748	\$ -	\$ 145,748	\$ 95,876	\$ -	\$ 95,876	\$ 95,876	\$ -	\$ 95,876	\$ 95,876	\$ -	\$ 95,876	\$ 95,876	\$ -	\$ 95,876
EXPENDITURE TOTAL	\$ 23,705,416	\$ 24,409,156	\$ 24,981,866	\$ 705,200	\$ 25,687,066	\$ 25,314,071	\$ 8,409	\$ 25,529,396	\$ 26,124,973	\$ 53,058	\$ 26,238,031	\$ 26,994,445	\$ 108,031	\$ 27,102,476	\$ 27,884,545	\$ 108,031	\$ 27,992,576	\$ 28,801,067	\$ -	\$ 28,801,067
NET SURPLUS / (DEFICIT)	\$ 98,122	\$ 453,662	\$ -	\$ -	\$ -	\$ 215,325	\$ (8,409)	\$ (206,916)	\$ -	\$ 169,033	\$ (53,058)	\$ (60,000)	\$ 55,975	\$ 87,567	\$ (108,031)	\$ -	\$ (20,464)			



CAPITAL IMPROVEMENT PLAN

The City of Brenham's Capital Asset Policy is documented in the Financial Policies included in this budget document. Capital assets, other than infrastructure assets, are defined as costing more than \$15,000 and having an estimated useful life in excess of one year. Infrastructure assets are defined as costing more than \$50,000 and having an estimated useful life of 40 to 50 years.

Each year City Staff develops and refreshes the 5-year capital plan. This process is detailed in the Budget Process section of this budget document. Funding sources for these expenditures include revenues, grants, bond proceeds, and fund balance. The 5-year capital plan is presented to City Council each year in a workshop format that is open to the public. The current year capital expenditures are incorporated into the budget that is formally adopted by City Council.

GENERAL GOVERNMENT

Fire Department

The Fire Department has the largest capital budget for FY2026–27, totaling **\$3,642,502**, funded through a combination of 2026 bond proceeds and the sale of the old ladder truck. The purchase of a new ladder truck, costing \$2,333,092, and the renovation of Fire Station No. 1, budgeted at \$1,000,000, will both be financed with 2026 bond proceeds. The replacement booster truck and UTV, with a combined cost of \$309,410, will be funded from the proceeds of the ladder truck sale.

Streets

Ongoing street reconstruction, guided by the Street Improvement Program study that was updated in 2026, is funded by proceeds from the 2023 and 2026 bond issuance. Eleven street reconstruction projects with a total cost of **\$818,000** are included in the FY2026-27 budget.

Parks & Recreation

Brenham Community Development Corporation (BCDC) allocates a portion of the 4B sales tax revenue for various parks and aquatic center capital improvement projects each year. City Staff first presents the capital project list to the Parks and Recreation Advisory Board. The final prioritized capital project list is presented to the BCDC Board for budget approval, with this year's projects totaling **\$917,692**. The cost of these approved projects included in the Fund 234 budget are: \$230,000 for field lighting upgrades, \$45,000 for master turf infield rehabilitation at various parks, \$55,000 for shade canopies at Hohlt Park, \$50,000 for resurfacing of six (6) basketball courts, \$65,000 for a new playground at Jackson Street Park, \$65,000 to replace playground equipment at Fireman's Park, \$100,000 to upgrade the lightning detection system at five (5) parks, \$80,000 for other Parks projects, \$52,000 to add cabanas in the leisure pool area at Blue Bell Aquatic Center (BBAC), \$15,000 for umbrella replacements at BBAC, and \$160,692 for various other BBAC refurbishment and replacement projects.

Donations

The City received a generous donation in FY2025-26 which is being used to fund two (2) major parks projects. Completion of these projects are included in the FY2026-27 budget: **\$415,000** to cover the basketball courts and Henderson Park and **\$1,092,000** to construct a play area at the new 32-acre Brenham Family Park. Brenham Family Park is scheduled to open in the fall of 2026.

Certificates of Obligation

In 2025 the City issued \$3.1 million in Certificates of Obligation to fund three (3) years of capital equipment purchases. Included in the FY2026-27 budget is a total of **\$1,085,660** of capital purchases from these proceeds.

Airport

The Airport Capital Fund has a total expenditure budget of **\$481,600** for the completion of the Automated Weather Observing System and for engineering and the start of construction on the extension of Aviation Way. Both of the projects are grant funded, with the City portion coming from the General Fund.

Other Capital Purchases

The remaining budgeted capital purchases of **\$1,292,583** are funded from either FY2026-27 revenue or surplus revenue from previous years that is included in the fund balance of Fund 236. These budgeted purchases include:

• Replacement police vehicles	\$567,671	• IT related capital	\$290,885
• Improvements to the Police Station	\$108,488	• Aircraft tug	\$50,000
• Other capital for the Police Department	\$77,907	• Parking lot shade canopy (Animal Shelter)	\$28,044
• City Hall building improvements	\$94,588	• Various park improvements	\$30,000
• Parks Dept equipment storage building	\$45,000		

BRENHAM COMMUNITY DEVELOPMENT CORPORATION (BCDC)

The BCDC Capital Projects Fund has a FY2026-27 expenditure budget of **\$1,034,241**, which is designated for the completion of the 32-acre Brenham Family Park. Funding for this project has been accumulated over several years, and the current year budget utilizes available fund balance for completion of the park.

ENTERPRISE FUNDS

Major capital projects to update aging infrastructure and accommodate growth within their service area are included in the Enterprise Funds FY2026-27 Budget. These projects are generally funded by bond issuance and/or grant revenue. Capital purchases to support ongoing operations are generally funded from revenue.

Major bond funded capital projects included in the FY2026-27 Budget total **\$35,959,641**:

Water Projects

- Water Plant Expansion \$13,245,402 (total construction contract = \$25,770,000)
- Groundwater Well \$8,450,000 (total estimated cost = \$16,900,000)
- Highway 36 Elevated Storage Tank \$3,013,891
- Lake Line Rehab \$2,340,000
- Water Main Replacements \$1,627,600

Wastewater Projects

- Lift Station Projects \$2,365,189
- Force Main Projects \$3,344,809
- Wastewater Main Replacements \$1,163,750

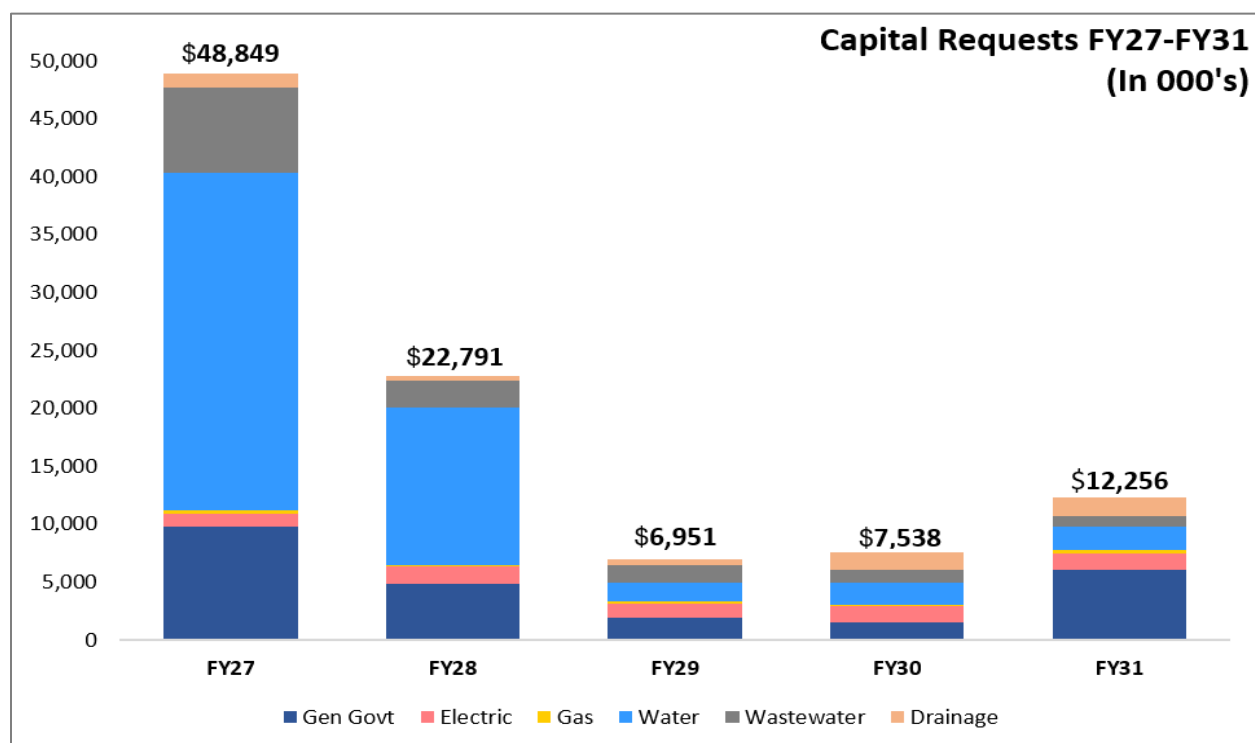
Highway 290 Utility Relocation Project

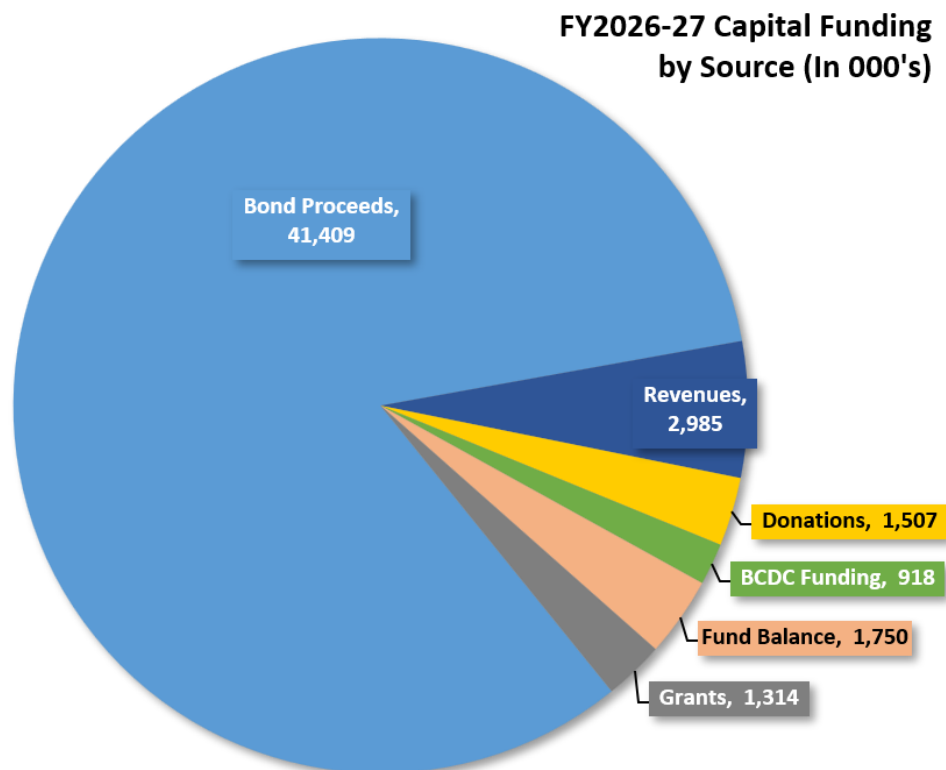
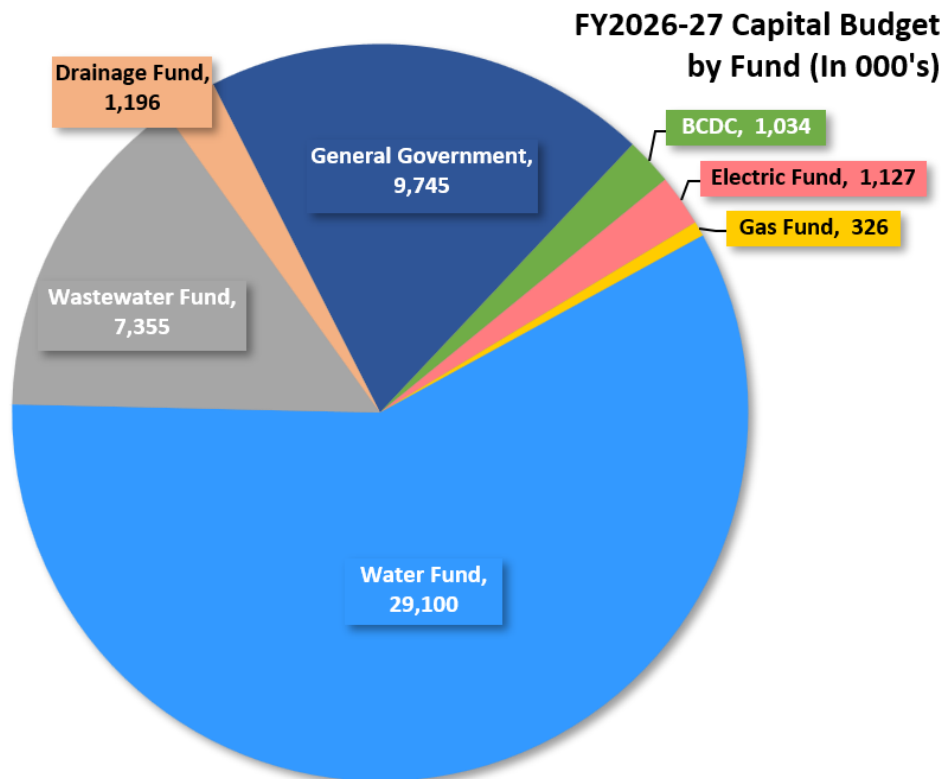
- Gas Fund \$67,000 (total cost = \$200,000)
- Water Fund \$225,000 (total cost = \$660,000)
- Wastewater Fund \$117,000 (total cost = \$340,000)

The Drainage Fund has a budgeted capital project of **\$1,196,222** that is funded by a combination of grant revenue, drainage revenue and bonds.

The remaining capital projects of **\$1,947,642** are funded from revenues or existing fund balance. Totals of these projects by Utility are:

- Electric Fund \$1,126,452
- Gas Fund \$258,833
- Water Fund \$198,542
- Wastewater Fund \$363,815





The following schedule provides a detailed listing of all capital projects included in the FY2026-27 Capital Improvement Plan (CIP), organized by fund and funding source.

GENERAL GOVERNMENT					
FUND	FUND DESCRIPTION	CAPITAL DESCRIPTION	CATEGORY	BUDGET AMT	FUNDING SOURCE
101	General Fund	Police Vehicles	Replacement	\$ 567,671	General Fund Revenues
236	Capital/Non Routine Fund (GF Sub-fund)	Fire Department Booster Truck	Replacement	264,410	Proceeds from Sale of Ladder Truck
236	Capital/Non Routine Fund (GF Sub-fund)	Fire Department 6x6 UTV	Replacement	45,000	Proceeds from Sale of Ladder Truck
236	Capital/Non Routine Fund (GF Sub-fund)	Police Station Building Improvements	Upgrade	108,488	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Police Equipment	Replacement	58,000	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Key Guardian System for Police	New	19,907	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	IT Network Related Capital	Replacement	141,000	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Cloud Based Phone System	Replacement	74,885	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Audio/Visual for Council Chambers	Upgrade	75,000	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	City Hall Building Improvements	Upgrade	94,588	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Parks Dept Equipment Storage Bldg	New	45,000	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Aircraft Tug	New	50,000	Fund Balance (From Surplus GF Revenue)
236	Capital/Non Routine Fund (GF Sub-fund)	Shade Canopy-Animal Shelter Parking	New	28,044	Fund Balance (From Surplus GF Revenue)
203	Airport Capital Improvements Fund	Automated Weather Observing System	Replacement	85,000	Grant Revenues/Transfer from GF
203	Airport Capital Improvements Fund	Extension of Aviation Way	Upgrade	396,600	Grant Revenues/Transfer from GF
234	Parks Capital Improvements Fund	Aquatic Center Improvements	Upgrade	175,692	Funding from BCDC
234	Parks Capital Improvements Fund	Cabanas for the Leisure Pool at BBAC	New	52,000	Funding from BCDC
234	Parks Capital Improvements Fund	Field Lighting Upgrades	Upgrade	230,000	Funding from BCDC
234	Parks Capital Improvements Fund	Jackson Street Park Playground	New	65,000	Funding from BCDC
234	Parks Capital Improvements Fund	Master Turf Infield-Various Parks	Upgrade	45,000	Funding from BCDC
234	Parks Capital Improvements Fund	Fireman's Park Playground	Replacement	65,000	Funding from BCDC
234	Parks Capital Improvements Fund	Brenham Family Park Amenities	New	50,000	Funding from BCDC
234	Parks Capital Improvements Fund	Lightning Detection System	Upgrade	100,000	Funding from BCDC
234	Parks Capital Improvements Fund	Shade Canopies at Hohlt Park	Replacement	55,000	Funding from BCDC
234	Parks Capital Improvements Fund	Basketball Court Resurfacing (6)	Upgrade	50,000	Funding from BCDC
234	Parks Capital Improvements Fund	Other Park Improvements	Upgrade	30,000	Funding from BCDC
234	Parks Capital Improvements Fund	Other Park Improvements	Upgrade	30,000	Advertising Revenue (at Parks)
234	Parks Capital Improvements Fund	Cover Basketball Courts-Henderson Pk	Upgrade	415,000	Donation
234	Parks Capital Improvements Fund	Play Area at Brenham Family Park	New	1,092,000	Donation
237	Streets/Drainage Capital Improvements Fund	Street Reconstruction Projects	Upgrade	818,000	2023/2026 Bond Issuance
270	General Govt Capital Projects Fund	Fire Station No. 1 Remodel	Upgrade	1,000,000	2026 Bond Issuance
270	General Govt Capital Projects Fund	Ladder Truck-Fire Department	Replacement	2,333,092	2026 Bond Issuance
270	General Govt Capital Projects Fund	Parks Department Equipment	Replacement	77,000	2025 Bond Issuance
270	General Govt Capital Projects Fund	Streets Department Equipment	Replacement	276,760	2025 Bond Issuance
270	General Govt Capital Projects Fund	Maintenance Department Vehicle	Replacement	55,100	2025 Bond Issuance
270	General Govt Capital Projects Fund	Police Department UTV	Replacement	35,000	2025 Bond Issuance
270	General Govt Capital Projects Fund	City Hall Elevator Refurbishment	Upgrade	126,000	2025 Bond Issuance
270	General Govt Capital Projects Fund	City Hall HVAC	Replacement	515,800	2025 Bond Issuance
TOTAL GENERAL GOVERNMENT CAPITAL SPENDING				\$ 9,745,037	

BRENHAM COMMUNITY DEVELOPMENT CORPORATION (BCDC)					
FUND	FUND DESCRIPTION	CAPITAL DESCRIPTION	CATEGORY	BUDGET AMT	FUNDING SOURCE
252	BCDC Capital Projects Fund	Completion of Brenham Family Park	New	\$ 1,034,241	Fund Balance
TOTAL BCDC CAPITAL SPENDING				\$ 1,034,241	

ENTERPRISE FUNDS					
FUND	FUND DESCRIPTION	CAPITAL DESCRIPTION	CATEGORY	BUDGET AMT	FUNDING SOURCE
102	Electric Fund	Utility Lines - Contractors	Upgrade	\$ 546,100	Revenues
102	Electric Fund	Utility Lines - In House	Upgrade	82,625	Revenues
102	Electric Fund	Utility Lines - Developer Projects	New	118,972	Revenues
102	Electric Fund	Transformers	Upgrade	176,416	Revenues
102	Electric Fund	Meters/Service Installs	New	48,995	Revenues
102	Electric Fund	Street Lights	New	57,594	Revenues
102	Electric Fund	Fiber Expansion	Upgrade	20,000	Revenues
102	Electric Fund	Office Building Upgrades	Upgrade	54,750	Revenues
132	Electric Capital Projects Fund	Engineering for Hwy290 Relocation	Upgrade	21,000	Fund Balance
SUBTOTAL ELECTRIC CAPITAL SPENDING				\$ 1,126,452	
103	Gas Fund	Utility Lines - In House	Upgrade	30,016	Revenues
103	Gas Fund	Meters/Service Installs/Gas Regulators	New/Replacement	118,817	Revenues
103	Gas Fund	Border Station Improvements	Upgrade	110,000	Revenues
133	Gas Capital Projects Fund	Engineering for Hwy290 Relocation	Upgrade	67,000	2027 Bond Issuance
SUBTOTAL GAS CAPITAL SPENDING				\$ 325,833	
104	Water Fund	Lake Intake Improvements	Replacement	\$ 70,042	Revenues
104	Water Fund	RTU at Lake (SCADA)	Replacement	30,000	Revenues
104	Water Fund	Utility Lines	Replacement	23,500	Revenues
104	Water Fund	Meters/Service Installs	New	75,000	Revenues
134	Water Capital Projects Fund	Water Main Replacements	Replacement	1,627,600	2024/2025 Bond Issuance
134	Water Capital Projects Fund	Water Plant Expansion	Upgrade	13,245,402	2025 Bond Issuance
134	Water Capital Projects Fund	Lake Line Rehab	Upgrade	2,340,000	2026 Bond Issuance
134	Water Capital Projects Fund	Groundwater Well Project	New	8,450,000	2027 Bond Issuance
134	Water Capital Projects Fund	Highway 36 Elevated Storage Tank	New	3,013,891	2027 Bond Issuance
134	Water Capital Projects Fund	Engineering for Hwy290 Relocation	Upgrade	225,000	2027 Bond Issuance
SUBTOTAL WATER CAPITAL SPENDING				\$ 29,100,435	
105	Wastewater Fund	Bar Screen at Treatment Plant	Replacement	\$ 180,000	Revenues
105	Wastewater Fund	Dual Electric Feed at Treatment Plant	New	75,000	Revenues
105	Wastewater Fund	Fence at Treatment Plant	Replacement	47,000	Revenues
105	Wastewater Fund	Sludge Pump at Treatment Plant	Replacement	25,000	Revenues
105	Wastewater Fund	Security Access Upgrade at Trtmt Plnt	Upgrade	18,015	Revenues
105	Wastewater Fund	Service Installs	New	18,800	Revenues
135	Wastewater Capital Projects Fund	Sewer Main Replacements	Replacement	1,163,750	2024/2025 Bond Issuance
135	Wastewater Capital Projects Fund	Force Mains	Upgrade	3,344,809	2027 Bond Issuance
135	Wastewater Capital Projects Fund	Lift Stations	Upgrade	2,365,189	2024/2025 Bond Issuance
135	Wastewater Capital Projects Fund	Engineering for Hwy290 Relocation	Upgrade	117,000	2027 Bond Issuance
SUBTOTAL WASTEWATER CAPITAL SPENDING				\$ 7,354,563	
137	Drainage Capital Projects	Lott/Shepherd Project	Upgrade	\$ 1,196,222	Grant Revenues/Drainage Revenues/Bonds
SUBTOTAL DRAINAGE CAPITAL SPENDING				\$ 1,196,222	
TOTAL ENTERPRISE CAPITAL SPENDING				\$ 39,103,505	

DEBT SUMMARY

GENERAL GOVERNMENT DEBT

Debt Issued Prior to FY2026-27

Issuance	Amount	Maturity	Purpose	Outstanding Principal
2012 CO	\$ 1,850,000	8/15/2032	Street improvements	\$ 680,000
2014 CO	\$ 4,075,000	8/15/2034	Library, Animal Shelter, Fire Station Land	\$ 2,005,000
2016 CO	\$ 1,129,719	8/15/2036	Library and Animal Shelter	\$ 664,431
2017 CO	\$ 2,650,000	8/15/2037	BBAC pool pak, street improvements, drainage projects	\$ 1,685,000
2019 CO	\$ 1,515,000	8/15/2039	Drainage projects	\$ 1,040,000
2020 CO	\$ 3,365,000	8/15/2040	Street improvements, drainage projects	\$ 2,445,000
2022 CO	\$ 4,200,000	8/15/2041	Street improvements, drainage projects, fire truck	\$ 3,310,000
2022 Note	\$ 252,502	5/20/2029	Police Station HVAC	\$ 115,588
2023 CO	\$ 9,530,000	8/15/2043	Fire Station No. 2, street improvements	\$ 6,520,000
2025 CO	\$ 2,790,000	8/15/2035	Equipment purchases and building improvements	\$ 2,780,000
2026 CO	\$ 6,835,000	8/15/2046	Fire trucks, fire station remodel, street improvements	\$ 6,835,000
TOTAL OUTSTANDING PRINCIPAL				\$ 28,080,019

Fiscal Year	Payment	Principal	Interest	Outstanding Principal
Beg Balance	\$ -	\$ -	\$ -	\$ 28,080,019
FY2026-27	2,479,759	1,418,088	1,061,671	26,661,931
FY2027-28	2,779,374	1,771,245	1,008,129	24,890,686
FY2028-29	2,771,858	1,834,343	937,515	23,056,343
FY2029-30	2,743,760	1,876,418	867,342	21,179,925
FY2030-31	2,740,400	1,945,140	795,260	19,234,785
FY2031-32	2,736,030	2,017,001	719,029	17,217,784
FY2032-33	2,617,548	1,975,724	641,824	15,242,060
FY2033-34	2,613,305	2,047,585	565,720	13,194,475
FY2034-35	2,320,099	1,831,307	488,792	11,363,168
FY2035-36	1,887,108	1,468,168	418,940	9,895,000
FY2036-37	1,807,522	1,440,000	367,522	8,455,000
FY2037-38	1,626,943	1,310,000	316,943	7,145,000
FY2038-39	1,629,301	1,360,000	269,301	5,785,000
FY2039-40	1,533,190	1,310,000	223,190	4,475,000
FY2040-41	1,328,415	1,150,000	178,415	3,325,000
FY2041-42	1,061,575	925,000	136,575	2,400,000
FY2042-43	1,059,575	960,000	99,575	1,440,000
FY2043-44	520,625	460,000	60,625	980,000
FY2044-45	521,650	480,000	41,650	500,000
FY2045-46	521,250	500,000	21,250	-

DEBT SUMMARY

ELECTRIC FUND DEBT**Debt Issued Prior to FY2026-27**

Issuance	Amount	Maturity	Purpose	Outstanding Principal
2016 CO	\$ 1,905,281	8/15/2036	Copper line replacement	\$ 1,120,569
2023 Note	\$ 121,305	9/1/2027	Chipper truck	\$ 26,056
TOTAL OUTSTANDING PRINCIPAL				\$ 1,146,625

Year	Payment	Principal	Interest	Outstanding Principal
Beg Balance	\$ -	\$ -	\$ -	\$ 1,146,625
FY2026-27	166,334	120,221	46,113	1,026,404
FY2027-28	138,360	97,304	41,056	929,100
FY2028-29	137,607	100,443	37,164	828,657
FY2029-30	136,728	103,582	33,146	725,075
FY2030-31	138,863	109,860	29,003	615,215
FY2031-32	137,608	112,999	24,609	502,216
FY2032-33	139,365	119,276	20,089	382,940
FY2033-34	137,733	122,415	15,318	260,525
FY2034-35	139,114	128,693	10,421	131,832
FY2035-36	137,105	131,832	5,273	-

DEBT SUMMARY

WATER FUND DEBT

Debt Issued Prior to FY2026-27

Issuance	Amount	Maturity	Purpose	Outstanding Principal
2016 GO Refndg	\$ 4,695,000	8/15/2028	Refinancing 2008 CO - water system improvements	\$ 1,265,000
2017 CO	\$ 655,000	8/15/2037	Raw water tank & clarifier	\$ 410,000
2019 CO	\$ 1,510,000	8/15/2039	Water line replacements	\$ 1,035,000
2020 CO	\$ 735,000	8/15/2040	Lake line; Atlow EST rehab; lake intake structure	\$ 535,000
2022 CO	\$ 2,960,000	8/15/2041	Lake intake structure	\$ 2,330,000
2024 CO	\$ 4,675,000	8/15/2043	Groundwtr well; Treatment plant; main replacement	\$ 4,110,000
2025 CO	\$ 22,445,000	8/15/2045	Treatment plant; main replacements	\$ 21,760,000
2026 CO	\$ 5,775,000	8/15/2052	Treatment plant; lake line rehab; Hwy 36 EST	\$ 5,495,000
TOTAL OUTSTANDING PRINCIPAL				\$ 36,940,000

Year	Payment	Principal	Interest	Outstanding Principal
Beg Balance	\$ -	\$ -	\$ -	\$ 36,940,000
FY2026-27	3,467,815	1,865,000	1,602,815	35,075,000
FY2027-28	3,480,565	1,960,000	1,520,565	33,115,000
FY2028-29	2,809,165	1,370,000	1,439,165	31,745,000
FY2029-30	2,811,515	1,435,000	1,376,515	30,310,000
FY2030-31	2,805,815	1,495,000	1,310,815	28,815,000
FY2031-32	2,807,215	1,565,000	1,242,215	27,250,000
FY2032-33	2,811,715	1,640,000	1,171,715	25,610,000
FY2033-34	2,811,315	1,715,000	1,096,315	23,895,000
FY2034-35	2,808,815	1,790,000	1,018,815	22,105,000
FY2035-36	2,802,815	1,865,000	937,815	20,240,000
FY2036-37	2,808,069	1,955,000	853,069	18,285,000
FY2037-38	2,758,842	1,995,000	763,842	16,290,000
FY2038-39	2,766,527	2,095,000	671,527	14,195,000
FY2039-40	2,661,401	2,085,000	576,401	12,110,000
FY2040-41	2,618,676	2,125,000	493,676	9,985,000
FY2041-42	2,436,556	2,025,000	411,556	7,960,000
FY2042-43	2,430,556	2,100,000	330,556	5,860,000
FY2043-44	2,081,263	1,835,000	246,263	4,025,000
FY2044-45	2,077,556	1,905,000	172,556	2,120,000
FY2045-46	358,656	265,000	93,656	1,855,000
FY2046-47	357,694	275,000	82,694	1,580,000
FY2047-48	360,363	290,000	70,363	1,290,000
FY2048-49	357,675	300,000	57,675	990,000
FY2049-50	359,550	315,000	44,550	675,000
FY2050-51	360,375	330,000	30,375	345,000
FY2051-52	360,525	345,000	15,525	-

WASTEWATER FUND DEBT

Debt Issued Prior to FY2026-27

Issuance	Amount	Maturity	Purpose	Outstanding Principal
2017 CO	\$ 535,000	8/15/2037	Hogg Branch erosion	\$ 335,000
2020 CO	\$ 1,365,000	8/15/2040	Expansion for Baker Katz	\$ 985,000
2022 CO	\$ 2,215,000	8/15/2041	Lift stations and main replacement	\$ 1,740,000
2023 Note	\$ 209,682	9/15/2027	Camera trailer	\$ 44,843
2024 Note	\$ 109,641	6/15/2028	Dump truck	\$ 45,561
2024 Note	\$ 262,767	9/15/2028	Slinger truck	\$ 110,437
2024 CO	\$ 5,405,000	8/15/2043	Old plant rehab; lift stations; main replacements	\$ 4,755,000
2025 CO	\$ 2,930,000	8/15/2045	Hwy 105 force main; main replacements	\$ 2,840,000
TOTAL OUTSTANDING PRINCIPAL				\$ 10,855,841

Year	Payment	Principal	Interest	Outstanding Principal
Beg Balance	\$ -	\$ -	\$ -	\$ 10,855,841
FY2026-27	1,025,855	580,257	445,598	10,275,584
FY2027-28	978,792	560,584	418,208	9,715,000
FY2028-29	896,753	505,000	391,753	9,210,000
FY2029-30	896,053	525,000	371,053	8,685,000
FY2030-31	894,453	545,000	349,453	8,140,000
FY2031-32	891,953	565,000	326,953	7,575,000
FY2032-33	889,703	585,000	304,703	6,990,000
FY2033-34	885,453	605,000	280,453	6,385,000
FY2034-35	896,353	640,000	256,353	5,745,000
FY2035-36	890,903	660,000	230,903	5,085,000
FY2036-37	894,378	690,000	204,378	4,395,000
FY2037-38	851,359	675,000	176,359	3,720,000
FY2038-39	858,171	710,000	148,171	3,010,000
FY2039-40	858,381	740,000	118,381	2,270,000
FY2040-41	773,909	685,000	88,909	1,585,000
FY2041-42	633,669	570,000	63,669	1,015,000
FY2042-43	635,869	595,000	40,869	420,000
FY2043-44	222,069	205,000	17,069	215,000
FY2044-45	223,869	215,000	8,869	-

DRAINAGE FUND DEBT**Debt Issued Prior to FY2026-27**

Issuance	Amount	Maturity	Purpose	Outstanding Principal
2021 Note	\$ 298,200	9/1/2027	Excavator	\$ 22,175
2026 Note	\$ 369,340	9/24/2030	Street Sweeper	\$ 296,522
2026 CO	\$ 1,485,000	8/15/2046	Drainage improv. projects (partially grant funded)	\$ 1,485,000
TOTAL OUTSTANDING PRINCIPAL				\$ 1,803,697

Year	Payment	Principal	Interest	Outstanding Principal
Beg Balance	\$ -	\$ -	\$ -	\$ 1,803,697
FY2026-27	220,374	135,054	85,320	1,668,643
FY2027-28	200,617	121,887	78,730	1,546,756
FY2028-29	198,117	126,131	71,986	1,420,625
FY2029-30	200,617	135,625	64,992	1,285,000
FY2030-31	112,481	55,000	57,481	1,230,000
FY2031-32	114,731	60,000	54,731	1,170,000
FY2032-33	111,731	60,000	51,731	1,110,000
FY2033-34	113,731	65,000	48,731	1,045,000
FY2034-35	110,481	65,000	45,481	980,000
FY2035-36	112,231	70,000	42,231	910,000
FY2036-37	113,731	75,000	38,731	835,000
FY2037-38	114,981	80,000	34,981	755,000
FY2038-39	110,981	80,000	30,981	675,000
FY2039-40	112,781	85,000	27,781	590,000
FY2040-41	114,381	90,000	24,381	500,000
FY2041-42	110,781	90,000	20,781	410,000
FY2042-43	112,181	95,000	17,181	315,000
FY2043-44	113,263	100,000	13,263	215,000
FY2044-45	114,138	105,000	9,138	110,000
FY2045-46	114,675	110,000	4,675	-



GENERAL FUND

101

TOTAL GENERAL FUND INCLUDING SUB-FUNDS
(FUNDS 101, 215, 225, 226, 232, 236, 249)

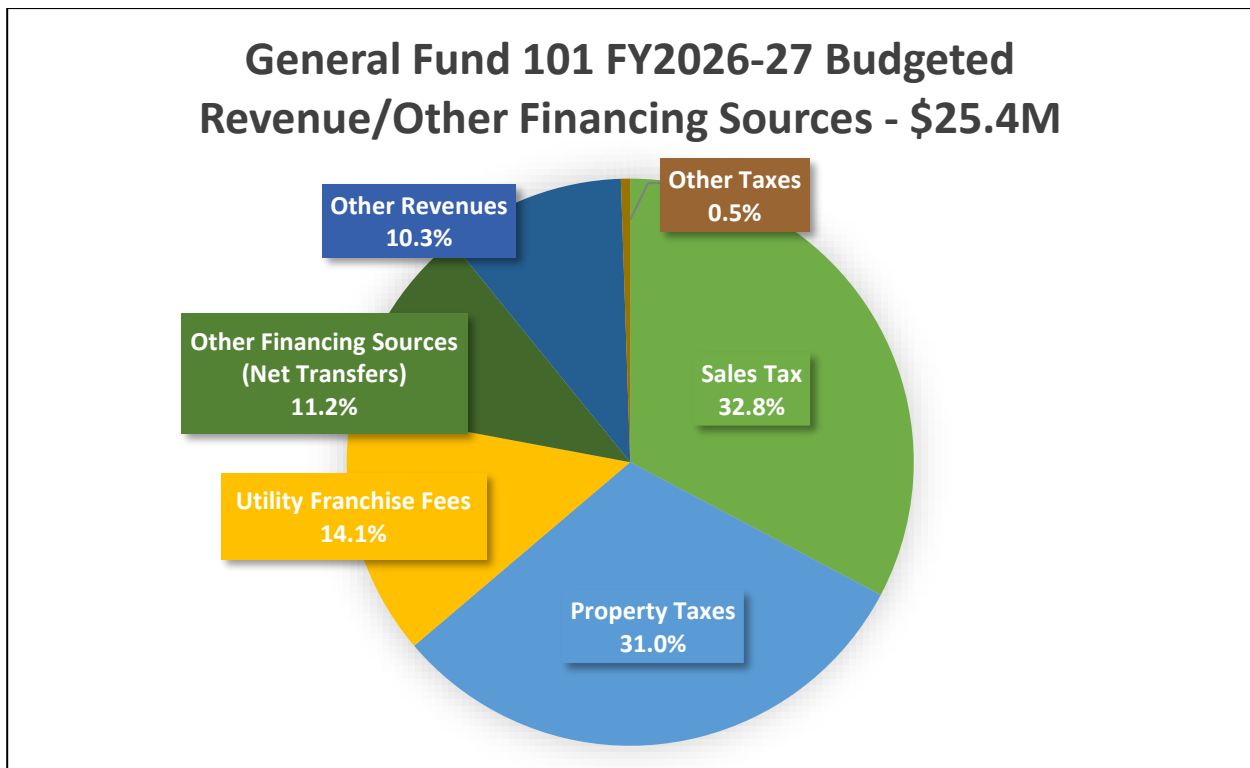
GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
	BEGINNING FUND BALANCE	9,401,091	10,877,679	10,877,679	10,877,679	10,578,166	
	TOTAL REVENUES	23,346,236	23,196,206	23,296,206	23,409,665	24,326,145	4.9%
	TOTAL EXPENDITURES	25,881,201	27,685,116	28,821,985	28,159,494	28,915,995	4.4%
	TOTAL TRANSFERS IN/(OUT) AND OTHER SOURCES	4,011,553	3,867,408	4,467,608	4,450,316	3,746,951	-3.1%
	CHANGE IN FUND BALANCE	1,476,588	(621,502)	(1,058,171)	(299,513)	(842,899)	35.6%
	ENDING FUND BALANCE	10,877,679	10,256,177	9,819,508	10,578,166	9,735,267	-5.1%

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 FY2026-27 are projected at \$22,514,573 and Other Financing Sources are projected at \$2,869,075 for a grand total of \$25,383,648. Revenue shows a budget-to-budget increase of 3.0% versus the FY2025-26 Adopted Budget of \$21,855,186.

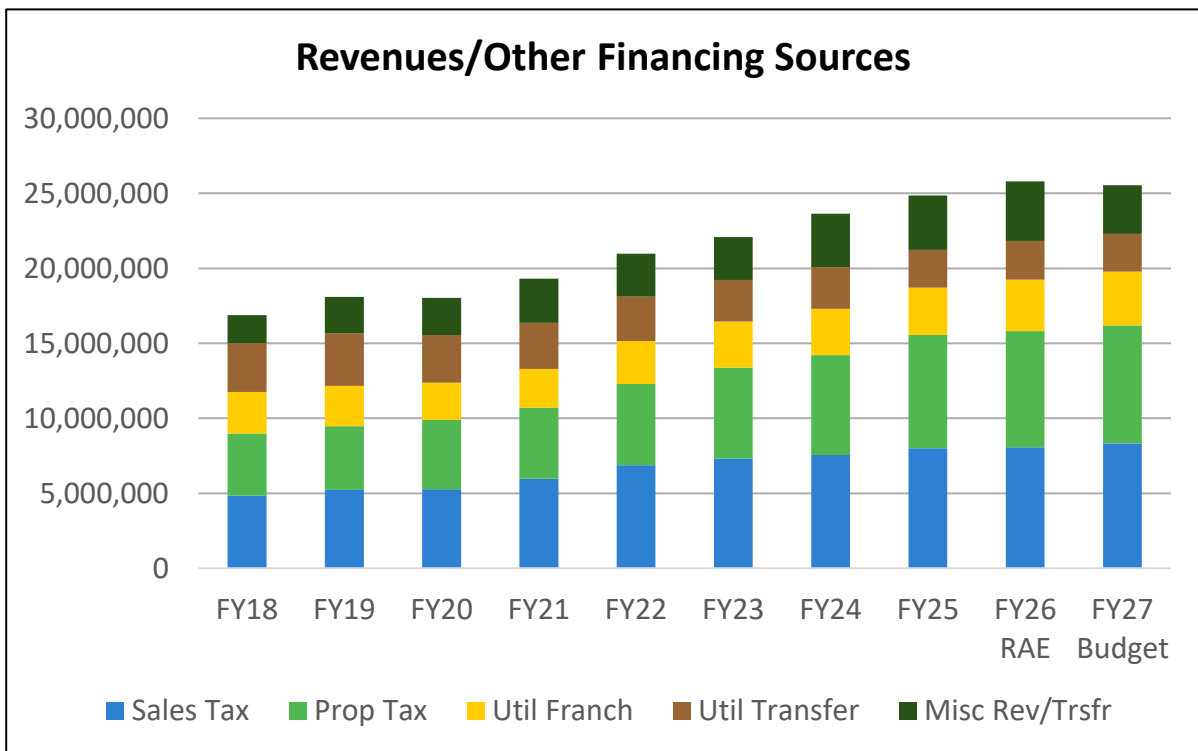


Revenues/Other Financing Sources (continued)

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. Sales tax is budgeted at a 3.5% growth versus the FY2025-26 Adopted Budget. 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 FY2026-27, the value of new properties is \$43.7 million. The property tax rate for the FY2026-27 budget \$0.4750 per \$100 valuation, which is a \$0.0074 increase from the previous year due to adopting the O&M No-New-Revenue rate of \$0.3330. The I&S rate of \$0.1420 is unchanged. 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.

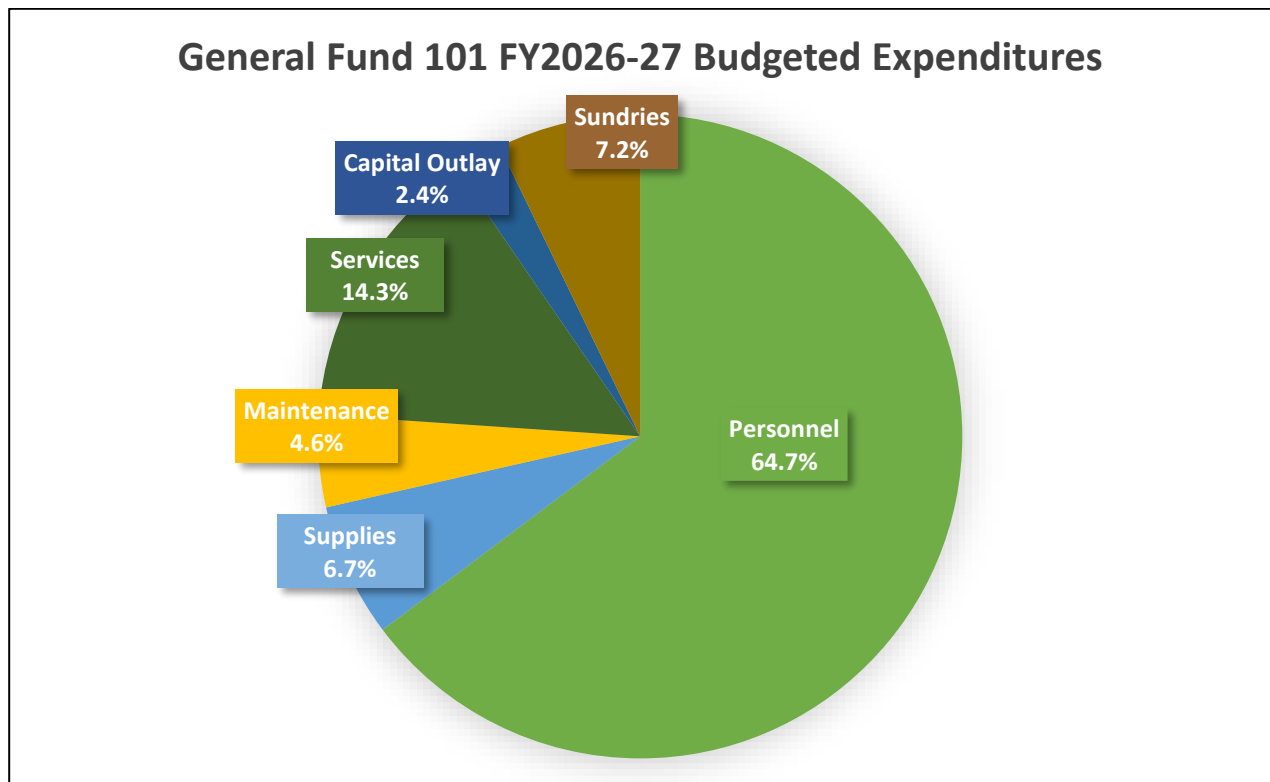


Expenditures

Budgeted expenditures are \$25,383,648, which is an increase of \$507,652, or 2.0%, over the FY2025-26 Adopted Budget. The main drivers of this increase are:

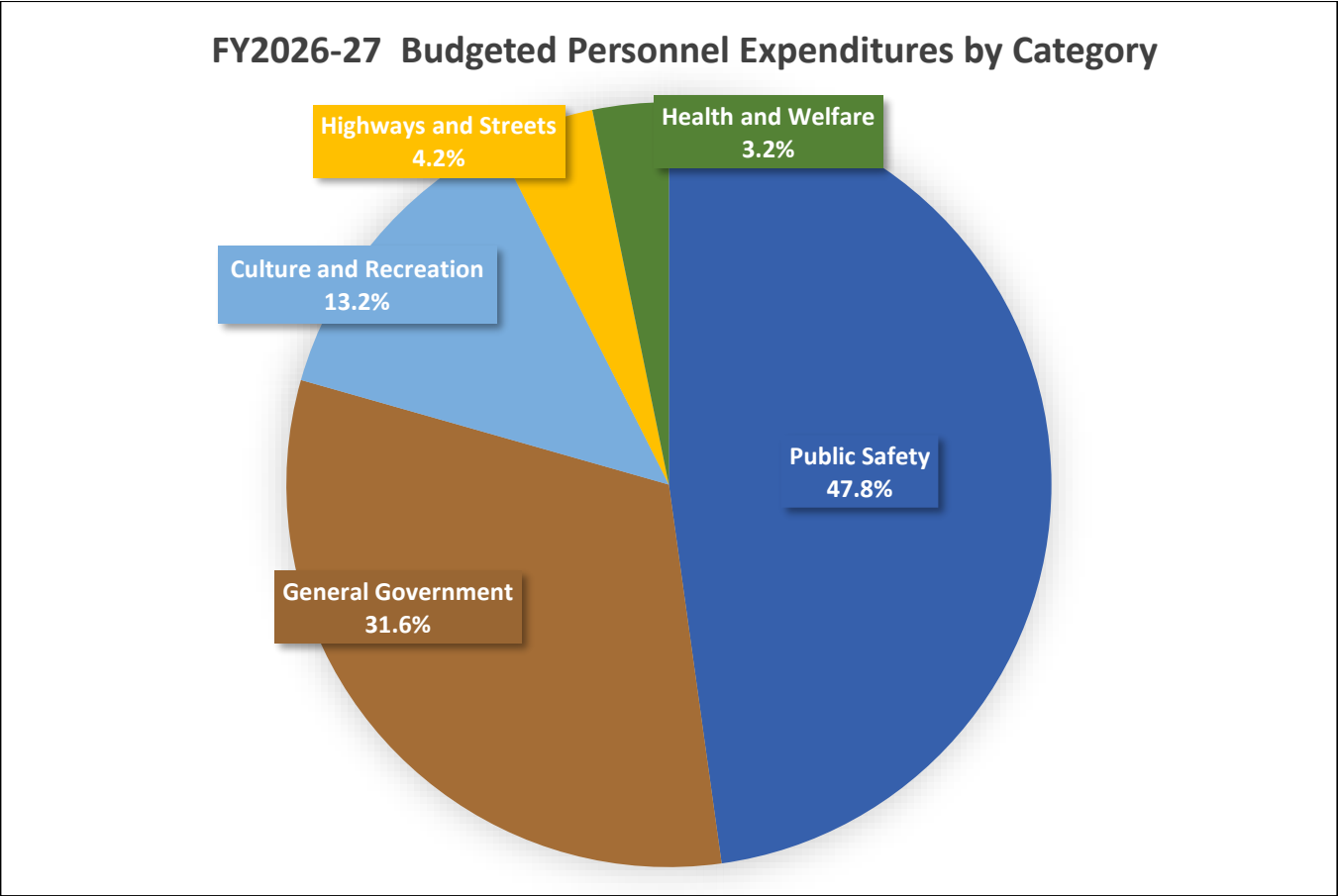
- \$255,798 for step increases (2.5% for General Government and 3.0% for Public Safety).
- \$111,935 added to the Police Department budget for Lexipol software, Automatic License Plate Readers for patrol vehicles, and an increase in their training budget.
- \$80,900 increase in the budget for fuel costs across all departments.

The largest expenditure category is for Personnel at 64.7% of total General Fund 101 expenditures.



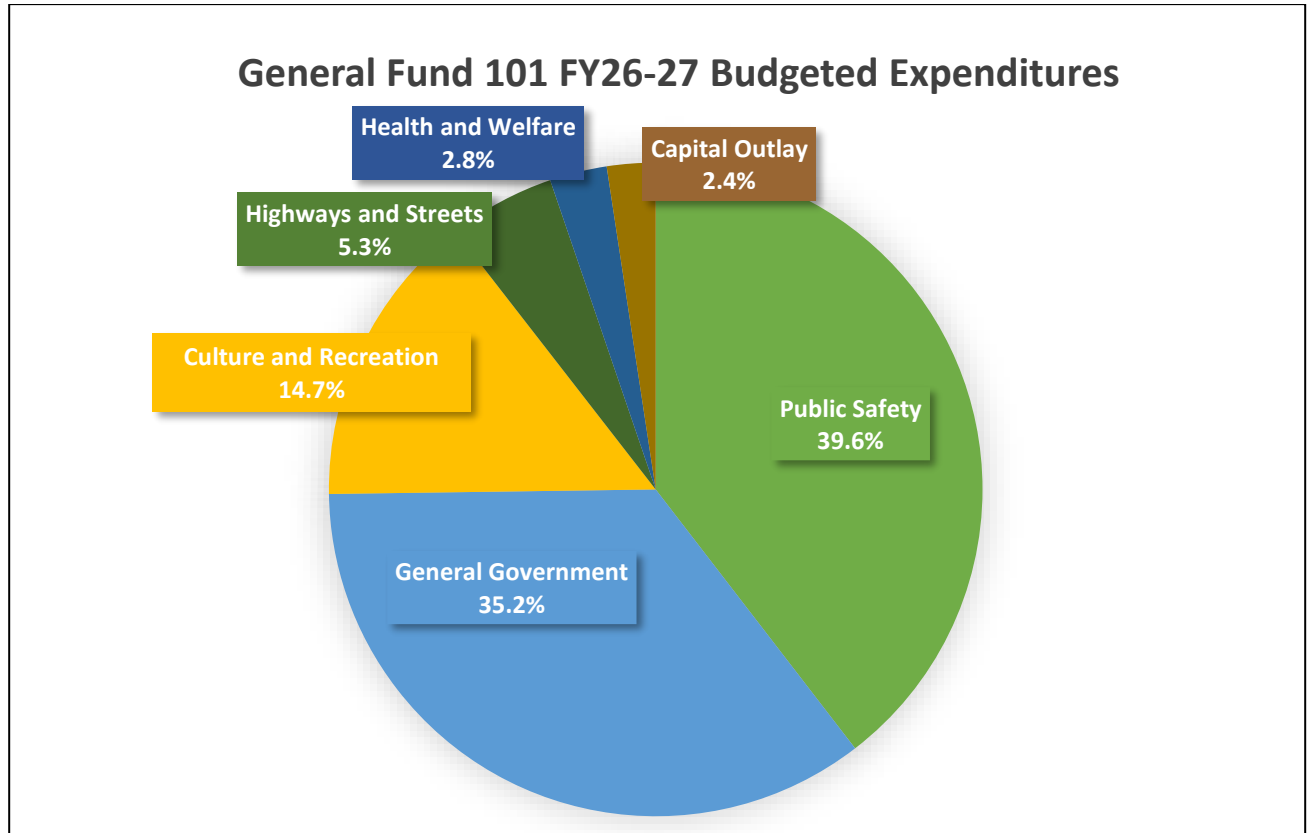
Expenditures (continued)

Breaking down the Personnel cost further, 47.8% of the dollars spent on Personnel is for public safety. The next largest category is general government at 31.6%, followed by culture and recreation at 13.2%.



Expenditures (continued)

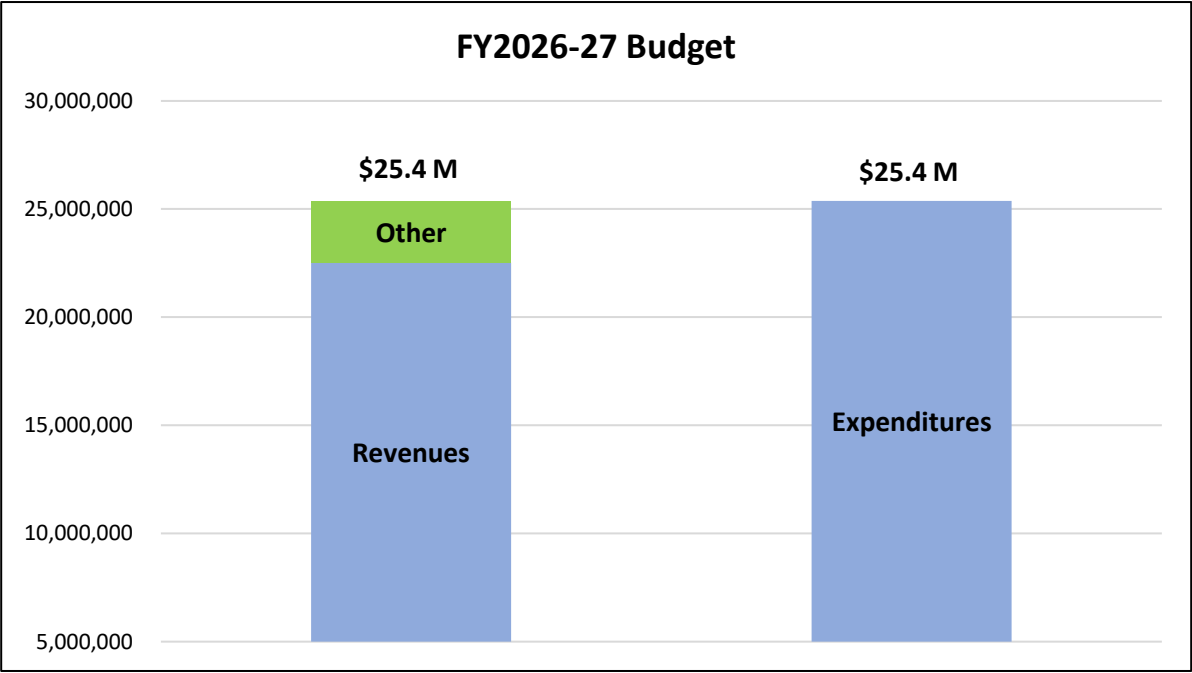
Of the previously listed City services accounted for in General Fund 101, public safety is the largest, based on expenditures, at 39.6% of total General Fund 101 expenditures. This is followed by general government at 35.2% and culture and recreation at 14.7%.



(Note: The FY2026-27 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 FY2026-27 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 FY2026-27 budget. General Fund 101 is budgeted to have an ending fund reserve of 121 days of expenditures, which is well above the 95 days required by City policy.



IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
REVENUES						
TAXES	18,850,194	19,229,422	19,229,422	19,382,802	19,915,553	3.6%
LICENSES & PERMITS	607,879	457,266	457,266	523,797	482,878	5.6%
INTERGOVERNMENTAL	481,995	558,534	558,534	518,919	564,534	1.1%
CHARGES FOR SERVICES	688,226	664,381	664,381	637,300	652,075	-1.9%
FINES & FORFEITURES	410,809	484,838	484,838	327,005	363,089	-25.1%
INVESTMENT INCOME	511,308	335,334	335,334	413,808	363,380	8.4%
MISCELLANEOUS	167,585	125,411	125,411	217,692	173,064	38.0%
TOTAL REVENUES	21,717,996	21,855,186	21,855,186	22,021,323	22,514,573	3.0%
EXPENDITURES						
CURRENT:						
CULTURE/RECREATION	3,498,035	3,625,355	3,625,355	3,619,902	3,732,589	3.0%
GENERAL GOVERNMENT	8,012,502	8,799,037	9,463,153	9,446,622	8,947,621	1.7%
HEALTH AND WELFARE	727,815	676,119	676,119	683,338	719,169	6.4%
HIGHWAYS/STREETS	1,261,320	1,407,118	1,407,118	1,330,215	1,338,957	-4.8%
PUBLIC SAFETY	8,788,969	9,799,535	9,840,619	9,448,140	10,036,345	2.4%
CAPITAL OUTLAY	585,128	568,832	568,832	588,711	608,967	7.1%
TOTAL EXPENDITURES	22,873,769	24,875,996	25,581,196	25,116,928	25,383,648	2.0%
EXCESS (DEFICIENCY) REVENUES						
OVER (UNDER) EXPENDITURES	(1,155,774)	(3,020,810)	(3,726,010)	(3,095,605)	(2,869,075)	-5.0%
OTHER FINANCING SOURCES (USES)						
TRANSFER IN	3,119,663	3,106,680	3,106,680	3,053,735	2,994,823	-3.6%
TRANSFERS OUT	(1,535,388)	(105,870)	(105,870)	(634,540)	(145,748)	37.7%
INSURANCE PROCEEDS	25,160	20,000	725,200	725,200	20,000	
TOTAL OTHER FINANCING	1,609,435	3,020,810	3,726,010	3,144,395	2,869,075	-5.0%
NET REV, EXP, & OTHER	453,661	-	-	48,790	-	
FUND BALANCES - BEGINNING						
NET CHANGE IN FUND BALANCE	453,661	-	-	48,790	-	
OTHER ADJUSTMENTS	11,302	-	-	-	-	
FUND BALANCES - ENDING	8,383,684	8,383,684	8,383,684	8,432,474	8,432,474	0.6%

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
REVENUES - TAXES						
TAX RECEIPTS-GENERAL FUND	7,463,654	7,577,329	7,577,329	7,678,413	7,833,689	3.4%
PENALTY AND INTEREST/TAX	78,379	42,940	42,940	62,647	42,940	0.0%
PENALTY FOR LATE RENDITION	176	500	500	146	500	0.0%
CITY SALES TAX	8,001,495	8,033,147	8,033,147	8,060,049	8,314,307	3.5%
UTIL FRANCHISE TAXES	2,863,644	3,124,115	3,124,115	3,151,455	3,289,067	5.3%
GROSS RECPTS/FRANCHISE TAX	261,146	263,479	263,479	254,178	257,869	-2.1%
SANITATION FRANCHISE TAX	47,156	44,905	44,905	42,247	43,514	-3.1%
MIXED BEVERAGES TAX RECPT	89,635	88,007	88,007	86,711	86,711	-1.5%
PHONE ACCESS LINE FEES	44,910	55,000	55,000	46,956	46,956	-14.6%
TOTAL TAXES	18,850,194	19,229,422	19,229,422	19,382,802	19,915,553	3.6%
EXPENDITURES BY CATEGORY						
PERSONNEL	15,124,146	16,318,036	16,407,186	15,956,418	16,436,664	0.7%
SUPPLIES	1,305,584	1,442,038	2,179,238	2,197,851	1,703,266	18.1%
MAINTENANCE	1,033,044	1,178,426	1,219,510	1,222,208	1,171,568	-0.6%
SERVICES	3,420,310	3,524,570	3,524,570	3,549,751	3,639,707	3.3%
CAPITAL OUTLAY	585,128	568,832	568,832	588,711	608,967	7.1%
SUNDRIES	1,405,556	1,844,094	1,681,860	1,601,989	1,823,476	-1.1%
TOTAL EXPENDITURES BY CATEGORY	22,873,769	24,875,996	25,581,196	25,116,928	25,383,648	2.0%
EXPENDITURES BY DEPARTMENT						
DEPT 049 COMMUNICATIONS & PR	264,184	253,621	253,621	251,080	265,728	4.8%
DEPT 144 PARKS & RECREATION	1,563,390	1,630,913	1,630,913	1,642,848	1,698,680	4.2%
DEPT 146 LIBRARY	608,871	616,827	616,827	611,454	649,292	5.3%
DEPT 149 AQUATICS	1,061,590	1,123,994	1,123,994	1,114,520	1,118,889	-0.5%
DEPT 100 NON-DEPT DIRECT	1,210,144	1,338,277	1,913,243	2,210,949	1,315,727	-1.7%
DEPT 110 NON-DEPT MISC	58,550	76,500	76,500	68,800	63,000	-17.6%
DEPT 121 ADMINISTRATION	1,044,479	1,068,953	1,158,103	1,041,197	1,109,535	3.8%
DEPT 122 DEVELOPMENT SVCS	1,026,389	1,148,410	1,148,410	1,136,391	1,161,036	1.1%
DEPT 123 HR	341,625	433,621	433,621	348,675	339,641	-21.7%
DEPT 125 MAIN STREET	209,305	160,083	160,083	163,249	168,191	5.1%
DEPT 131 MAINTENANCE	892,947	935,112	935,112	935,212	945,567	1.1%
DEPT 133 FINANCE	1,216,648	1,304,606	1,304,606	1,286,921	1,310,680	0.5%
DEPT 135 PURCHASING/WHSE	275,954	190,790	190,790	185,317	191,942	0.6%
DEPT 155 MUNICIPAL COURT	407,833	449,916	449,916	411,766	451,330	0.3%
DEPT 167 GENERAL GOVT SVCS	499,656	652,547	652,547	623,466	692,005	6.0%
DEPT 172 IT	919,958	1,081,518	1,081,518	1,075,975	1,240,263	14.7%
DEPT 154 ANIMAL SERVICES	727,815	676,119	676,119	683,338	719,169	6.4%
DEPT 141 STREETS	1,293,720	1,407,118	1,407,118	1,332,033	1,338,957	-4.8%
DEPT 151 POLICE	5,859,530	6,399,299	6,399,299	6,222,351	6,602,946	3.2%
DEPT 152 FIRE	3,391,181	3,927,772	3,968,856	3,771,386	4,001,070	1.9%
TOTAL EXPENDITURES BY DEPT	22,873,769	24,875,996	25,581,196	25,116,928	25,383,648	2.0%

CITY OF BRENHAM

REVENUE DETAIL

GENERAL FUND - 101

IN \$		Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TAXES							
4-102.00	TAX RECEIPTS-GENERAL FUND	7,463,654	7,577,329	7,577,329	7,678,413	7,833,689	3.4%
4-130.00	PENALTY AND INTEREST/TAX	78,379	42,940	42,940	62,647	42,940	0.0%
4-131.00	PENALTY FOR LATE RENDITION	176	500	500	146	500	0.0%
4-140.00	CITY SALES TAX	8,001,495	8,033,147	8,033,147	8,060,049	8,314,307	3.5%
4-150.00	UTIL FRANCHISE TAXES	2,863,644	3,124,115	3,124,115	3,151,455	3,289,067	5.3%
4-156.00	GROSS RECPTS/FRANCHISE TAX	261,146	263,479	263,479	254,178	257,869	-2.1%
4-157.00	SANITATION FRANCHISE TAX	47,156	44,905	44,905	42,247	43,514	-3.1%
4-170.00	MIXED BEVERAGES TAX RECPT	89,635	88,007	88,007	86,711	86,711	-1.5%
4-467.00	PHONE ACCESS LINE FEES	44,910	55,000	55,000	46,956	46,956	-14.6%
TOTAL TAXES		18,850,194	19,229,422	19,229,422	19,382,802	19,915,553	3.6%
LICENSES & PERMITS							
4-210.00	BEER/WINE LICENSE	4,800	7,833	7,833	4,800	4,800	-38.7%
4-250.00	WHISKEY/MALT/MIXED BEVERAGE	13,125	7,424	7,424	3,000	3,000	-59.6%
4-260.00	NON-CONSENT TOWING LICENSE	2,500	2,750	2,750	1,500	0	-100.0%
4-270.00	MOBILE HOME PARK LICENSE	1,670	2,570	2,570	1,670	1,670	-35.0%
4-310.00	BUILDING PERMITS	520,093	368,789	368,789	445,087	405,668	10.0%
4-320.00	ELECTRICIAL/PLUMBING PERMITS	65,051	67,160	67,160	67,160	67,160	0.0%
4-335.00	PARADE PERMITS/SPECIAL EVENTS	640	580	580	580	580	0.0%
4-340.00	VENDORS PERMITS	0	160	160	0	0	-100.0%
TOTAL LICENSES & PERMITS		607,879	457,266	457,266	523,797	482,878	5.6%
INTERGOVERNMENTAL							
4-521.46	GRANT REVENUE-LIBRARY	1,316	0	0	0	0	
4-528.25	WASH CO - COMMUNICATIONS	27,000	30,000	30,000	34,500	36,000	20.0%
4-528.60	BISD-EQUIPMENT/PARK/IT	116	0	0	0	0	
4-528.65	B&G CLUB-MAINTENANCE	5,152	0	0	0	0	
4-528.70	BISD-RESOURCE OFFICER	376,162	483,534	483,534	439,419	483,534	0.0%
4-528.83	BLINN-SOFTBALL/SOCCER	47,250	45,000	45,000	45,000	45,000	0.0%
4-521.00	GRANT REVENUES	25,000	0	0	0	0	
TOTAL INTERGOVERNMENTAL		481,995	558,534	558,534	518,919	564,534	1.1%
CHARGES FOR SERVICE							
4-410.30	ADMINISTRATIVE FEES	3,256	4,889	4,889	3,150	3,150	-35.6%
4-420.00	FIELD RENTAL FEES	124,105	109,489	109,489	96,535	109,489	0.0%
4-425.00	PARK FACILITY FEES	62,400	56,914	56,914	61,518	61,518	8.1%
4-440.00	POLICE DEPT REPORTS	273	1,300	1,300	150	150	-88.5%
4-450.00	PLANNING FEES	9,956	12,500	12,500	10,000	10,500	-16.0%
4-455.00	HEALTH INSPECTION FEES	29,135	28,921	28,921	28,921	28,921	0.0%
4-460.00	FIRE DEPT INSPECTION FEES	150	2,500	2,500	150	150	-94.0%
4-466.00	FALSE ALARMS	1,175	4,217	4,217	4,750	4,750	12.6%
4-469.00	MISC FIRE DEPT FEES	0	0	0	0	0	
4-470.00	LIBRARY FINES/FEES	12,834	12,717	12,717	12,717	12,717	0.0%
4-490.00	MISC LICENSES/FEES/PERMITS	300	0	0	300	300	
4-495.00	OPEN RECORDS REQUEST FEES	1,206	0	0	1,700	2,000	
4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	18,525	18,000	18,000	18,500	18,500	2.8%
4-520.49	SPONSORSH/ EVNT REV-RECREATION	36,341	31,000	31,000	31,000	31,000	0.0%
4-535.00	MISC POLICE DEPT REVENUES	760	1,000	1,000	1,000	1,000	0.0%
4-546.00	BUILDING LIEN REVENUES	0	0	0	0	0	
4-740.00	AQUATICS ADMISSION FEES	151,147	135,149	135,149	135,149	135,149	0.0%
4-740.10	CONCESSION REVENUE	32,451	34,200	34,200	34,200	34,200	0.0%
4-740.20	AQUATICS MEMBER PASSES	80,339	92,327	92,327	84,000	85,000	-7.9%
4-740.30	PROGRAM REV-AQUATICS	45,808	45,784	45,784	43,460	44,000	-3.9%
4-740.40	PROGRAM REV-RECREATION	2,229	4,000	4,000	2,200	2,200	-45.0%

CITY OF BRENHAM

REVENUE DETAIL

GENERAL FUND - 101

IN \$		Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-770.10	POOL RENTALS-LEISURE POOL	15,835	17,387	17,387	15,835	16,000	-8.0%
4-770.20	POOL RENT/LESSON-COMPETITN	25,525	22,502	22,502	24,000	24,000	6.7%
4-770.30	POOL RENTALS-THERAPY POOL	1,750	653	653	650	650	-0.5%
4-770.40	LOCKER/TABLE RENTAL	305	166	166	165	165	-0.6%
4-770.50	AQUATICS MEETING ROOM RENT	5,611	5,066	5,066	4,200	5,066	0.0%
4-770.90	AQUATICS/RECREATION MISC REV	2,020	3,500	3,500	2,500	2,500	-28.6%
4-820.00	ADOPTION FEES	12,745	15,500	15,500	13,000	13,000	-16.1%
4-830.00	ANIMAL CONTROL-MISC/RABIES	450	100	100	100	100	0.0%
4-835.00	MICROCHIP REVENUE	110	100	100	100	100	0.0%
4-850.00	DOG LICENSE	0	0	0	0	0	
4-860.00	MULTI-ANIMAL PERMITS	0	0	0	0	0	
4-870.00	IMPOUNDED ANIMALS	937	1,000	1,000	800	800	-20.0%
4-890.00	SURRENDER FEES	7,550	4,500	4,500	7,550	6,000	33.3%
5-110-903.00	UNCOLLECTABLE ACCOUNTS	3,000	-1,000	-1,000	-1,000	-1,000	0.0%
TOTAL CHARGES FOR SERVICES		688,226	664,381	664,381	637,300	652,075	-1.9%
FINES & FORFEITURES							
4-410.00	CORPORATION COURT FINES	342,776	381,743	381,743	272,016	295,000	-22.7%
4-410.05	TRAFFIC FINES	46,398	75,500	75,500	36,431	46,398	-38.5%
4-410.50	FINES-CHILD SAFETY FEES	487	674	674	600	600	-11.0%
4-410.60	FINES-TRAFFIC/ARREST/TIME	18,591	21,921	21,921	15,458	18,591	-15.2%
4-410.74	MOVING VIOLATION FEES-CITY	1	0	0	0	0	
4-515.00	PARKING INCOME	2,328	5,000	5,000	2,500	2,500	-50.0%
4-537.00	RESTITUTION PAYMENTS	229	0	0	0	0	
TOTAL FINES & FORFEITURES		410,809	484,838	484,838	327,005	363,089	-25.1%
INVESTMENT INCOME							
4-513.00	INTEREST INCOME	4,180	3,380	3,380	3,380	3,380	0.0%
4-513.30	INTEREST INCOME-TEXPOOL	290,523	193,376	193,376	196,083	180,000	-6.9%
4-513.35	INTEREST-TEXSTAR	216,605	138,578	138,578	214,345	180,000	29.9%
TOTAL INVESTMENT INCOME		511,308	335,334	335,334	413,808	363,380	8.4%
MISCELLANEOUS							
4-512.00	SALES OF PROPERTY	64,192	23,547	23,547	120,050	75,000	218.5%
4-518.00	RENTAL INCOME	7,802	7,800	7,800	8,500	9,000	15.4%
4-528.50	FORTNIGHTLY CLUB-BOOK SALE REV	15,000	20,000	20,000	15,000	15,000	-25.0%
4-545.00	STREET DEPT REVENUES	45,525	45,000	45,000	45,000	45,000	0.0%
4-555.00	LEASE/ROYALTY PAYMENTS	858	300	300	378	300	0.0%
4-590.00	MISCELLANEOUS REVENUES	34,208	28,764	28,764	28,764	28,764	0.0%
TOTAL MISCELLANEOUS		167,585	125,411	125,411	217,692	173,064	38.0%
GRAND TOTAL REVENUE		21,717,996	21,855,186	21,855,186	22,021,323	22,514,573	3.0%

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS-IN						
6-000-601.09 INTERFUND TRNSF-HOTEL/MOTEL	60,000	60,000	60,000	60,000	60,000	0.0%
6-000-602.00 INTERFUND TRNF-ELECTRIC	1,522,702	1,590,635	1,590,635	1,557,593	1,508,642	-5.2%
6-000-602.20 INTERFUND TRNF-FLEET	26,703	-	-	-	-	
6-000-602.25 INTERFUND TRNSF-PD EQUIP FD	44,290	-	-	-	-	
6-000-602.33 INTERFUND TRNSF-COURT TECH/SEC	9,265	10,000	10,000	7,775	8,000	-20.0%
6-000-603.00 INTERFUND TRNF-GAS	304,057	317,919	317,919	312,049	297,393	-6.5%
6-000-604.00 INTERFUND TRNF-WATER	295,420	308,442	308,442	302,714	306,058	-0.8%
6-000-605.00 INTERFUND TRNF-SEWER	253,535	265,684	265,684	259,604	260,730	-1.9%
6-000-606.00 INTERFUND TRNF-SANITATION	138,000	138,000	138,000	138,000	138,000	0.0%
6-000-625.00 INTERFUND TRNSF-BCDC	465,690	416,000	416,000	416,000	416,000	0.0%
TOTAL TRANSFERS-IN	3,119,663	3,106,680	3,106,680	3,053,735	2,994,823	-3.6%
TRANSFERS-OUT						
6-000-602.03 INTERFUND TRNF-AIRPORT CAPITAL FUND	(12,653)	(12,653)	(12,653)	-	(39,397)	211.4%
6-000-602.15 INTERFUND TRNSF-AIRPORT FUND	(22,734)	(93,217)	(93,217)	(84,540)	(95,876)	2.9%
6-000-602.52 INTERFUND TRNSF-BCDC CAP PROJECTS	-	-	-	-	(10,475)	
6-000-662.00 INTERFUND TRNSF-EQUIPMENT FUND	(1,500,000)	-	-	(550,000)	-	
TOTAL TRANSFERS-OUT	(1,535,388)	(105,870)	(105,870)	(634,540)	(145,748)	37.7%
NET TRANSFERS-IN/(TRANSFERS-OUT)	1,584,275	3,000,810	3,000,810	2,419,195	2,849,075	-5.1%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% 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	(58,212)	-	-	-	-	
5-100-212.00	CPU EQUIPMENT & SUPPLIES	121,371	121,770	121,770	104,101	156,545	28.6%
5-100-306.00	OUTDOOR/STREET LIGHTING	19,609	35,000	35,000	15,000	20,263	-42.1%
5-100-401.10	ELECTRICAL-STREET LIGHTS	119,969	126,000	126,000	128,869	130,000	3.2%
5-100-401.17	ELECTRIC-MOTOR BANK BLDG	2,978	4,000	4,000	4,000	4,000	0.0%
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	
5-100-402.90	TAX APPRAISAL DISTRICT COSTS	210,099	245,368	245,368	250,415	255,648	4.2%
5-100-405.17	WATER-MOTOR BANK BLDG	935	1,500	1,500	1,100	1,400	-6.7%
5-100-405.50	DRAINAGE CHARGE-210 N PARK LOT	327	327	327	327	327	0.0%
5-100-406.17	SEWER-MOTOR BANK BLDG	586	700	700	600	700	0.0%
5-100-424.00	SERVICE CONTRACTS	86,300	94,200	94,200	100,263	96,300	2.2%
5-100-450.00	OTHER SERVICES	101,197	125,000	125,000	100,000	100,000	-20.0%
5-100-715.00	OTHER CAPITAL	-	-	737,200	737,200	-	
5-100-860.22	PRINCIPAL	34,778	35,994	35,994	35,994	37,253	3.5%
5-100-860.23	INTEREST	6,519	5,302	5,302	5,302	4,043	-23.7%
5-100-924.00	CONTINGENCY	-	275,000	27,766	60,000	138,688	-49.6%
5-100-932.11	BOYS & GIRLS CLUB - UTILITIES	29,000	30,500	30,500	30,500	30,500	0.0%
5-100-932.12	BOYS & GIRLS CLUB - INSURANCE	5,870	6,751	6,751	6,393	7,032	4.2%
5-100-932.13	BOYS & GIRLS CLUB - MOWING	2,295	2,000	2,000	2,300	2,500	25.0%
5-100-934.00	HERITAGE MUSEUM-UTILITIES	19,789	20,500	20,500	20,500	20,500	0.0%
5-100-934.01	HERITAGE MUSEUM-INSURANCE	4,613	5,305	5,305	5,025	5,528	4.2%
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	324,372	321,310	381,310	381,310	392,750	22.2%
5-100-965.00	COMMUNITY SERVICE GRANTS	141,000	160,000	185,000	185,000	190,000	18.8%
5-100-999.44	WASH COUNTY-LAP REIMBURSEMENT	36,750	36,750	36,750	36,750	36,750	0.0%
TOTAL EXPENDITURES		1,210,144	1,338,277	1,913,243	2,210,949	1,315,727	-1.7%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	(58,212)	(315,000)	(315,000)	-	(315,000)	0.0%
200'S	SUPPLIES	121,371	121,770	121,770	104,101	156,545	28.6%
300'S	MAINTENANCE	19,609	35,000	35,000	15,000	20,263	-42.1%
400'S	SERVICES	522,391	597,095	597,095	585,574	588,375	-1.5%
700'S	NON-CAPITAL (SUPPLIES)	-	-	737,200	737,200	-	
800'S	CAPITAL OUTLAY	41,296	41,296	41,296	41,296	41,296	0.0%
900'S	SUNDRIES	563,689	858,116	695,882	727,778	824,248	-3.9%
TOTAL EXPENDITURES		1,210,144	1,338,277	1,913,243	2,210,949	1,315,727	-1.7%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-110-906.00	INVENTORY ADJUSTMENTS	918	5,000	5,000	3,500	3,500	-30.0%
5-110-943.00	MEDICAL INS PREMIUMS/FEES	3,700	15,000	15,000	4,000	4,500	-70.0%
5-110-950.00	OTHER SUNDRY	47,535	50,000	50,000	55,000	55,000	10.0%
5-110-960.00	WELLNESS PROGRAM	536	-	-	-	-	
5-110-970.00	EMPLOYEE ASSISTANCE PROGRAM	5,860	6,500	6,500	6,300	-	-100.0%
	TOTAL EXPENDITURES	58,550	76,500	76,500	68,800	63,000	-17.6%

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	58,550	76,500	76,500	68,800	63,000	-17.6%
	TOTAL EXPENDITURES	58,550	76,500	76,500	68,800	63,000	-17.6%

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.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|-----|
| • Build and sustain relationships with residents, community & city employees; | EO4 |
| • Provide timely, accurate, and consistent communications to the community via websites, news outlets, and social media platforms; | EO1 |
| • Increase corporate sponsorships, donations and grant funding; and | EO3 |
| • Act as liaison between the City and the media. | EO1 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Website views - www.cityofbrenham.com	586,176	625,000
Number of City of Brenham press releases issued	71	50
Number of City of Brenham social media releases issued	148	175
Number of City of Brenham social media followers	7,400	8,500

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
COMMUNICATIONS & PUBLIC RELATIONS	1.00	1.00	1.00
COMMUNICATIONS & TECHNOLOGY SPECIALIST	1.00	1.00	1.00
TOTAL COMMUNICATIONS & PUBLIC RELATIONS	2.00	2.00	2.00

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-049-101.00	SALARIES & WAGES	182,097	160,209	160,209	161,139	164,180	2.5%
5-049-102.00	OVERTIME PAY	-	-	-	-	-	
5-049-103.00	OASDI/MEDICARE	13,070	12,365	12,365	11,989	12,669	2.5%
5-049-103.02	MATCHING RETIREMENT	31,914	27,219	27,219	27,305	27,118	-0.4%
5-049-105.00	LONGEVITY PAY	1,192	1,425	1,425	1,370	1,425	0.0%
5-049-106.00	MEDICAL INSURANCE	16,478	20,305	20,305	18,438	19,819	-2.4%
5-049-106.01	LIFE INSURANCE	491	504	504	156	174	-65.5%
5-049-106.02	LONG TERM DISABILITY	329	338	338	338	306	-9.5%
5-049-107.00	WORKERS' COMPENSATION	194	292	292	300	264	-9.6%
5-049-118.00	ACCRUED COMP TIME	451	-	-	-	-	
5-049-204.00	POSTAGE & FREIGHT	3	25	25	-	25	0.0%
5-049-205.00	OFFICE SUPPLIES	-	150	150	50	150	0.0%
5-049-206.00	EMPLOYEE RELATIONS	11	150	150	-	150	0.0%
5-049-207.00	REPRODUCTION & PRINTING	4,493	3,200	3,200	3,200	4,200	31.3%
5-049-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	-	-	-	-	
5-049-209.00	EDUCATIONAL	240	550	550	550	900	63.6%
5-049-211.00	CLEANING & JANITORIAL	158	-	-	305	-	
5-049-212.00	COMPUTER EQUIPMENT & SUPPLIES	186	-	-	-	-	
5-049-218.00	PHOTOGRAPHY	557	300	300	300	650	116.7%
5-049-250.00	OTHER SUPPLIES	255	-	-	451	300	
5-049-409.00	ADVERTISEMENTS/LEGAL NOTICES	540	2,500	2,500	1,100	2,500	0.0%
5-049-424.00	SERVICE CONTRACTS	6,789	19,294	19,294	19,294	23,673	22.7%
5-049-450.00	OTHER SERVICES	-	-	-	-	-	
5-049-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,627	4,295	4,295	4,295	6,425	49.6%
5-049-908.10	MILEAGE	110	500	500	500	800	60.0%
5-049-950.00	OTHER SUNDRY	-	-	-	-	-	
	TOTAL EXPENDITURES	264,184	253,621	253,621	251,080	265,728	4.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	246,216	222,657	222,657	221,035	225,955	1.5%
200'S	SUPPLIES	5,902	4,375	4,375	4,856	6,375	45.7%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	7,329	21,794	21,794	20,394	26,173	20.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	4,737	4,795	4,795	4,795	7,225	50.7%
	TOTAL EXPENDITURES	264,184	253,621	253,621	251,080	265,728	4.8%

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

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

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

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Number of council meetings	24	24
Percent of agenda materials published within statutory deadlines	100%	100%
Number of agenda items processed	346	350
Total public information requests	934	985
Average turnaround time for public information requests (business days)	7	7
Total pages released	74,391	78,000
Videos released	219	250
Percent of requests sent to Attorney General	8%	8%
Liquor licenses processed ¹	36	15

¹ Due to the passage of SB1008, the City can no longer issue liquor licenses to any business that obtains a food permit from the City

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
MAYOR (1) ¹			
COUNCIL MEMBERS (6) ¹			
CITY MANAGER	1.00	1.00	1.00
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES ²	0.80	0.80	0.80
DEPUTY CITY SECRETARY	1.00	1.00	1.00
MANAGER OF LEGAL AND LEGISLATIVE SERVICES ³	0.50	0.50	0.50
PART-TIME RECORDS CLERK	0.50	0.50	0.50
TOTAL ADMINISTRATION	3.80	3.80	3.80

¹Not included in the FTE count

²Position is shared 20% w/ Purchasing

³Position is shared 50% w/ Police

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-121-101.00	SALARIES & WAGES	451,651	472,390	544,090	451,274	491,095	4.0%
5-121-102.00	OVERTIME PAY	8	-	-	43	-	
5-121-103.00	OASDI/MEDICARE	31,162	37,098	42,583	32,007	38,900	4.9%
5-121-103.02	MATCHING RETIREMENT	74,023	71,425	83,390	81,760	73,147	2.4%
5-121-105.00	LONGEVITY PAY	2,954	3,550	3,550	2,313	1,805	-49.2%
5-121-105.01	EDUCATION/MISCELLANEOUS	14,058	9,000	9,000	13,554	15,600	73.3%
5-121-106.00	MEDICAL INSURANCE	31,977	33,155	33,155	30,114	30,010	-9.5%
5-121-106.01	LIFE INSURANCE	1,384	1,323	1,323	312	348	-73.7%
5-121-106.02	LONG TERM DISABILITY	927	886	886	886	826	-6.8%
5-121-107.00	WORKERS' COMPENSATION	577	879	879	864	821	-6.6%
5-121-118.00	ACCRUED COMP TIME	(2,015)	-	-	-	-	
5-121-204.00	POSTAGE & FREIGHT	523	500	500	500	500	0.0%
5-121-205.00	OFFICE SUPPLIES	941	1,500	1,500	1,200	1,400	-6.7%
5-121-206.00	EMPLOYEE RELATIONS	1,331	1,000	1,000	700	1,000	0.0%
5-121-207.00	REPRODUCTION & PRINTING	6,032	8,362	8,362	7,500	7,000	-16.3%
5-121-208.00	CLOTHING/PERS PROTECTIVE EQUIP	221	180	180	100	250	38.9%
5-121-209.00	EDUCATIONAL	-	375	375	200	500	33.3%
5-121-211.00	CLEANING & JANITORIAL	3,255	2,000	2,000	2,300	2,200	10.0%
5-121-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	146	-	
5-121-218.00	PHOTOGRAPHY	-	-	-	-	-	
5-121-223.00	SMALL APPLIANCES	149	-	-	-	-	
5-121-250.00	OTHER SUPPLIES	1,444	500	500	200	500	0.0%
5-121-402.00	AUDITS/CONSULTANTS FEES	593	125	125	1,927	125	0.0%
5-121-403.00	TELEPHONE	779	1,107	1,107	750	893	-19.3%
5-121-409.00	ADVERTISEMENTS/LEGAL NOTICES	3,871	7,643	7,643	5,000	6,148	-19.6%
5-121-411.00	CITY ATTORNEY'S FEES	195,534	200,000	200,000	200,000	200,000	0.0%
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	2,762	-	
5-121-424.00	SERVICE CONTRACTS	46,042	30,960	30,960	38,724	55,428	79.0%
5-121-450.00	OTHER SERVICES	1,885	1,800	1,800	6,155	10,631	490.6%
5-121-901.00	LIAB/CASUALTY INSURANCE	125,559	140,023	140,023	125,984	118,558	-15.3%
5-121-907.00	ELECTION EXPENSE	12,653	-	-	-	13,000	
5-121-908.00	SEMINARS/MEMBERSHIP/TRAVE	20,913	30,000	30,000	20,000	30,000	0.0%
5-121-908.10	MILEAGE	2,464	3,000	3,000	1,000	3,000	0.0%
5-121-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	5,561	3,000	3,000	3,000	3,000	0.0%
5-121-928.00	BRAZOS VALLEY COUNCIL	5,422	5,422	5,422	5,422	-	-100.0%
5-121-930.00	SPECIAL EVENTS	2,191	1,250	1,250	4,000	2,350	88.0%
5-121-950.00	OTHER SUNDRY	412	500	500	500	500	0.0%
TOTAL EXPENDITURES		1,044,479	1,068,953	1,158,103	1,041,197	1,109,535	3.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	606,706	629,706	718,856	613,127	652,552	3.6%
200'S	SUPPLIES	13,895	14,417	14,417	12,846	13,350	-7.4%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	248,704	241,635	241,635	255,318	273,225	13.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	175,175	183,195	183,195	159,906	170,408	-7.0%
TOTAL EXPENDITURES		1,044,479	1,068,953	1,158,103	1,041,197	1,109,535	3.8%

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.	

Goals and Objectives

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Code Compliance Cases:		
Written	756	1,250
Resolved	750	1,200
Referred to contractor	14	20
Referred to Municipal Court	15	20
Registered health establishments (fixed, mobile & temporary)	153	155
Health inspections completed	175	225
Planning and Zoning Commission cases	24	30
Board of Adjustment cases	11	12
Subdivision plats approved	19	23
Total new building permits issued (commercial & residential)	387	360
Total residential new permits issued	198	165
Total permit valuation (commercial & residential)	\$ 116,151,023	\$ 120,000,000
Total impact fees collected	\$ 37,898	\$ 623,734

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DEVELOPMENT SERVICES DIRECTOR	1.00	1.00	1.00
BUILDING OFFICIAL	1.00	1.00	1.00
ASSISTANT BUILDING OFFICIAL	1.00	1.00	1.00
CITY PLANNER	1.00	1.00	1.00
ENVIRONMENTAL HEALTH SPECIALIST	1.00	1.00	1.00
GIS SPECIALIST ¹	0.50	0.50	0.50
BUILDING INSPECTOR	1.00	1.00	1.00
PLANNING TECHNICIAN	1.00	1.00	1.00
PERMITTING COORDINATOR	1.00	1.00	1.00
PART-TIME CODE COMPLIANCE OFFICER	1.00	1.00	1.00
DEVELOPMENT SERVICES INTERN	-	-	0.30
TOTAL DEVELOPMENT SERVICES	9.50	9.50	9.80

¹Posiiton is shared 50% w/ Public Utilities

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-122-101.00	SALARIES & WAGES	562,544	648,627	648,627	640,925	664,554	2.5%
5-122-102.00	OVERTIME PAY	831	-	-	224	-	
5-122-103.00	OASDI/MEDICARE	42,189	50,837	50,837	49,464	52,060	2.4%
5-122-103.02	MATCHING RETIREMENT	100,070	105,990	105,990	106,156	104,137	-1.7%
5-122-105.00	LONGEVITY PAY	7,297	8,105	8,105	8,040	8,175	0.9%
5-122-105.01	EDUCATION/MISCELLANEOUS	7,821	7,800	7,800	7,847	7,800	0.0%
5-122-106.00	MEDICAL INSURANCE	72,534	71,237	71,237	64,704	63,603	-10.7%
5-122-106.01	LIFE INSURANCE	1,884	1,964	1,964	702	783	-60.1%
5-122-106.02	LONG TERM DISABILITY	1,262	1,315	1,315	1,315	1,177	-10.5%
5-122-107.00	WORKERS' COMPENSATION	1,042	1,852	1,852	1,877	1,767	-4.6%
5-122-118.00	ACCRUED COMP TIME	267	-	-	-	-	
5-122-202.00	FUEL	2,402	3,200	3,200	2,720	4,800	50.0%
5-122-203.00	TOOLS/SMALL EQUIPMENT	305	450	450	200	450	0.0%
5-122-204.00	POSTAGE & FREIGHT	1,264	3,100	3,100	2,084	3,100	0.0%
5-122-205.00	OFFICE SUPPLIES	1,706	3,000	3,000	3,000	3,000	0.0%
5-122-206.00	EMPLOYEE RELATIONS	1,443	800	800	1,500	1,200	50.0%
5-122-207.00	REPRODUCTION & PRINTING	2,403	5,000	5,000	4,200	5,000	0.0%
5-122-208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,199	1,365	1,365	1,500	1,365	0.0%
5-122-209.00	EDUCATIONAL	279	2,000	2,000	800	2,000	0.0%
5-122-211.00	CLEANING & JANITORIAL	15	200	200	200	200	0.0%
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	979	-	-	56	-	
5-122-250.00	OTHER SUPPLIES	2,504	500	500	500	500	0.0%
5-122-303.00	VEHICLES/LARGE EQUIPMENT	866	2,000	2,000	1,800	2,000	0.0%
5-122-313.00	COMPUTER/OFFICE EQUIPMENT	-	100	100	100	100	0.0%
5-122-402.00	AUDITS/CONSULTANTS	100,601	105,600	105,600	105,600	105,600	0.0%
5-122-403.00	TELEPHONE	2,900	2,904	2,904	2,953	3,348	15.3%
5-122-408.20	RENTALS/LEASES-VERF	-	-	-	-	-	
5-122-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,470	2,000	2,000	1,500	1,500	-25.0%
5-122-418.00	SUBSTANDARD BUILDING EXPENSE	-	10,000	10,000	10,000	10,000	0.0%
5-122-424.00	SERVICE CONTRACTS	80,885	81,423	81,423	89,055	87,903	8.0%
5-122-445.00	CODE ENFORCEMENT	10,008	10,000	10,000	3,500	8,000	-20.0%
5-122-450.00	OTHER SERVICES	1,303	1,000	1,000	9,119	1,000	0.0%
5-122-812.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	-	
5-122-901.00	LIAB/CASUALTY INSURANCE	2,644	3,041	3,041	2,650	2,914	-4.2%
5-122-908.00	SEMINARS/MEMBERSHIP/TRAVE	10,856	10,500	10,500	9,800	10,500	0.0%
5-122-908.10	MILEAGE	232	900	900	700	900	0.0%
5-122-950.00	OTHER SUNDRY	94	100	100	100	100	0.0%
5-122-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	2,288	1,500	1,500	1,500	1,500	0.0%
	TOTAL EXPENDITURES	1,026,389	1,148,410	1,148,410	1,136,391	1,161,036	1.1%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	797,742	897,727	897,727	881,254	904,056	0.7%
200'S	SUPPLIES	14,499	19,615	19,615	16,760	21,615	10.2%
300'S	MAINTENANCE	866	2,100	2,100	1,900	2,100	0.0%
400'S	SERVICES	197,167	212,927	212,927	221,727	217,351	2.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	16,115	16,041	16,041	14,750	15,914	-0.8%
	TOTAL EXPENDITURES	1,026,389	1,148,410	1,148,410	1,136,391	1,161,036	1.1%

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.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Coordinate training to improve competency and encourage leadership;
- Develop a Performance Review program; and
- Establish city-wide Safety Training and Loss Prevention program.

EO5

GC1

GC3

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Budgeted FTEs	260.64	263.89
Number of employees - full-time/part-time ¹	211/110	215/100
Number of new hires processed	84	75
Percentage of new hires completing orientation within first week	100%	100%
Number of terminations processed ²	88	75
Number of payroll transactions	7,553	7,553
Percentage of payroll processed on time	100%	100%
Number of job applications processed	1,535	1,500
Number of jobs advertised	62	60
Number of training classes held	8	15
Number of Workers' Compensation claims	33	20
Number of property/liability damage claims	26	20

¹as of 09/30/25²Eleven terminations were retirees

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DIRECTOR OF HR & RISK MANAGEMENT	1.00	1.00	1.00
HR SPECIALIST ¹	1.00	1.00	-
PAYROLL SPECIALIST	1.00	1.00	1.00
PART-TIME HR ASSISTANT	0.50	0.50	0.50
TOTAL HUMAN RESOURCES	3.50	3.50	2.50

¹Position moved to IT & reclassified to IT Network Technician FY26-27

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-123-101.00	SALARIES & WAGES	203,114	279,764	279,764	209,051	215,877	-22.8%
5-123-103.00	OASDI/MEDICARE	14,996	21,550	21,550	15,743	16,660	-22.7%
5-123-103.02	MATCHING RETIREMENT	31,786	44,324	44,324	34,284	32,877	-25.8%
5-123-105.00	LONGEVITY PAY	1,668	1,940	1,940	1,870	1,900	-2.1%
5-123-105.01	EDUCATION/MISCELLANEOUS	-	-	-	-	-	
5-123-106.00	MEDICAL INSURANCE	34,683	37,620	37,620	34,170	27,158	-27.8%
5-123-106.01	LIFE INSURANCE	775	821	821	234	174	-78.8%
5-123-106.02	LONG TERM DISABILITY	519	550	550	550	371	-32.5%
5-123-107.00	WORKERS' COMPENSATION	251	508	508	390	348	-31.5%
5-123-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-123-204.00	POSTAGE & FREIGHT	260	200	200	150	250	25.0%
5-123-205.00	OFFICE SUPPLIES	655	750	750	500	750	0.0%
5-123-206.00	EMPLOYEE RELATIONS	-	-	-	-	-	
5-123-207.00	REPRODUCTION & PRINTING	2,418	2,140	2,140	2,000	2,140	0.0%
5-123-250.00	OTHER SUPPLIES	-	500	500	-	-	-100.0%
5-123-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	250	250	891	250	0.0%
5-123-410.00	PRE-EMP PHYCLS/NON DOT DRG TST	11,071	8,605	8,605	8,500	8,770	1.9%
5-123-412.00	CDL DOT DRUG TESTS	6,451	6,384	6,384	6,000	6,491	1.7%
5-123-424.00	SERVICE CONTRACTS	4,096	4,312	4,312	10,642	4,312	0.0%
5-123-450.00	OTHER SERVICES	-	-	-	-	-	
5-123-908.00	SEMINARS/MEMBERSHIP/TRAVE	705	2,053	2,053	1,200	2,213	7.8%
5-123-908.05	EMPLOYEE TRAINING	153	1,250	1,250	500	1,000	-20.0%
5-123-908.10	MILEAGE	64	100	100	-	100	0.0%
5-123-930.00	SPECIAL EVENTS	16,846	20,000	20,000	22,000	18,000	-10.0%
5-123-949.00	UNEMPLOYMENT BENEFITS	11,114	-	-	-	-	
	TOTAL EXPENDITURES	341,625	433,621	433,621	348,675	339,641	-21.7%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	287,793	387,077	387,077	296,292	295,365	-23.7%
200'S	SUPPLIES	3,333	3,590	3,590	2,650	3,140	-12.5%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	21,618	19,551	19,551	26,033	19,823	1.4%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	28,882	23,403	23,403	23,700	21,313	-8.9%
	TOTAL EXPENDITURES	341,625	433,621	433,621	348,675	339,641	-21.7%

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

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

MAIN STREET	
DOWNTOWN EVENTS & PROGRAM	• Spring Eggs Art Walk • First Fridays Farmer & Artisan Market • Summer Sip & Art Walk • Hot Nights, Cool Tunes Concert Series • Uptown Swirl Wine Walk • Mask-erade on Main • Scarecrow Extravaganza • Shop Small Cocoa Crawl • Christmas Stroll & Lighted Parade • The Taste of Christmas
HISTORIC PRESERVATION	Rehabilitation of existing buildings in a manner that preserves the historic integrity of the structures.
ENHANCED AESTHETICS	Make the approach to Downtown more recognizable and create a greater sense of arrival to the Downtown area with enhancements such as greenways and various streetscape elements (landscaping, lighting, benches, kiosks, trash receptacles, etc.).
PEDESTRIAN NETWORK	Connectivity improvements like sidewalks, cross walks, and parking spaces help to attract more pedestrians.
SIGNAGE	Directional signage designed to promote historical sites and local areas, while also making it easier for locals and visitors alike to find their way around the City.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

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

EO4

EO3

EO3

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Reinvestment in downtown (private & public)	\$ 41,000	\$ 50,000
Number of downtown events	22	22
Net new businesses	6	7
Total volunteer hours	743	800
Average volunteer hours per event	34	36

Personnel Summary

	FTE (FULL-TIME-EQUIVALENT) COUNT		
POSITIONS	FY 24-25	FY 25-26	FY 26-27
MAIN STREET MANAGER	1.00	1.00	1.00
TOTAL MAIN STREET	1.00	1.00	1.00

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-125-101.00	SALARIES & WAGES	60,580	61,718	61,718	68,409	63,241	2.5%
5-125-103.00	OASDI/MEDICARE	4,652	4,738	4,738	5,246	4,855	2.5%
5-125-103.02	MATCHING RETIREMENT	10,305	10,430	10,430	10,695	10,392	-0.4%
5-125-105.00	LONGEVITY PAY	102	220	220	170	220	0.0%
5-125-106.01	LIFE INSURANCE	188	193	193	78	87	-54.9%
5-125-106.02	LONG TERM DISABILITY	126	129	129	129	117	-9.3%
5-125-107.00	WORKERS' COMPENSATION	76	112	112	128	101	-9.8%
5-125-204.00	POSTAGE	3	100	100	50	100	0.0%
5-125-205.00	OFFICE SUPPLIES	604	200	200	400	500	150.0%
5-125-206.00	EMPLOYEE RELATIONS	4	-	-	8	-	
5-125-207.00	REPRODUCTION & PRINTING	50	3,000	3,000	2,500	1,500	-50.0%
5-125-208.00	CLOTHING/PERS PROTECTIVE EQUIP	48	-	-	-	-	
5-125-250.00	OTHER SUPPLIES	30	150	150	42	150	0.0%
5-125-409.00	ADVERTISEMENTS/LEGAL NOTICES	4,026	3,853	3,853	2,750	2,853	-26.0%
5-125-424.00	SERVICE CONTRACTS	408	700	700	600	760	8.6%
5-125-450.00	OTHER SERVICES	6,640	4,500	4,500	4,500	5,575	23.9%
5-125-815.00	OTHER CAPITAL	49,690	-	-	-	-	
5-125-901.00	LIAB/CASUALTY INSURANCE	37	-	-	70	77	
5-125-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,055	4,990	4,990	5,200	6,123	22.7%
5-125-908.10	MILEAGE	610	500	500	400	500	0.0%
5-125-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	914	1,300	1,300	1,000	1,540	18.5%
5-125-948.00	DOWNTOWN EXPENSE-OTHER	12,972	17,000	17,000	10,000	17,000	0.0%
5-125-948.30	MAIN ST SPECIAL EVENTS	-	-	-	330	-	
5-125-948.40	CHRISTMAS STROLL	12,979	13,000	13,000	16,344	17,500	34.6%
5-125-948.50	HOT NIGHTS, COOL TUNES	32,933	30,000	30,000	30,000	30,000	0.0%
5-125-950.00	OTHER SUNDRY	1,399	2,250	2,250	2,000	2,250	0.0%
5-125-961.50	FARMERS MARKET EXPENSE	2,876	1,000	1,000	2,200	2,750	175.0%
	TOTAL EXPENDITURES	209,305	160,083	160,083	163,249	168,191	5.1%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	76,028	77,540	77,540	84,855	79,013	1.9%
200'S	SUPPLIES	738	3,450	3,450	3,000	2,250	-34.8%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	11,074	9,053	9,053	7,850	9,188	1.5%
700'S	NON-CAPITAL (SUPPLIES)	49,690	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	71,775	70,040	70,040	67,544	77,740	11.0%
	TOTAL EXPENDITURES	209,305	160,083	160,083	163,249	168,191	5.1%

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

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

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

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Street lights - workorders	34	32
Street lights - % of total workorders	2%	2%
Facilities (maintenance, construction, IT/tech & special events) workorders	820	800
Facilities - % of total workorders	55%	55%
Fleet (vehicle/equipment maintenance, fabrication & generators) workorders	457	450
Fleet - % of total workorders	31%	31%
Parks workorders	185	180
Parks - % of total workorders	12%	12%
Average time to complete a Facility work order - (HH:MM)	2:03	2:00
Average time to complete a Fleet work order - (HH:MM)	4:37	4:35

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
FACILITY & FLEET SUPERVISOR	1.00	1.00	1.00
FACILITY & FLEET SPECIALIST	1.00	1.00	1.00
SENIOR MECHANIC	1.00	1.00	1.00
FACILITY & FLEET TECHNICIAN	1.00	1.00	1.00
MAINTENANCE TECHNICIAN I-III	2.00	2.00	2.00
FACILITY MAINTENANCE ELECTRICIAN I-II	1.00	1.00	1.00
PART-TIME DOWNTOWN MAINTENANCE	0.50	0.50	0.50
PART-TIME MAINTENANCE TECHNICIAN CO-OP ¹	0.50	-	-
TOTAL MAINTENANCE	8.00	7.50	7.50

¹Position eliminated FY25-26

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-131-101.00	SALARIES & WAGES	380,487	404,348	404,348	395,508	416,614	3.0%
5-131-102.00	OVERTIME PAY	3,697	3,500	3,500	3,500	3,500	0.0%
5-131-103.00	OASDI/MEDICARE	29,673	31,972	31,972	30,795	32,907	2.9%
5-131-103.02	MATCHING RETIREMENT	66,287	68,023	68,023	72,907	68,145	0.2%
5-131-105.00	LONGEVITY PAY	3,409	4,090	4,090	3,854	4,040	-1.2%
5-131-105.01	EDUCATION/MISCELLANEOUS	6,017	6,000	6,000	6,039	6,000	0.0%
5-131-106.00	MEDICAL INSURANCE	63,085	59,586	59,586	54,120	58,136	-2.4%
5-131-106.01	LIFE INSURANCE	1,212	1,249	1,249	546	609	-51.2%
5-131-106.02	LONG TERM DISABILITY	812	837	837	837	763	-8.8%
5-131-107.00	WORKERS' COMPENSATION	6,172	9,383	9,383	9,533	9,210	-1.8%
5-131-118.00	ACCRUED COMP TIME	381	-	-	-	-	
5-131-202.00	FUEL	7,446	8,550	8,550	10,071	12,000	40.4%
5-131-203.00	TOOLS/SMALL EQUIPMENT	13,168	6,030	6,030	6,030	6,080	0.8%
5-131-204.00	POSTAGE & FREIGHT	21	-	-	-	-	
5-131-205.00	OFFICE SUPPLIES	51	210	210	200	100	-52.4%
5-131-206.00	EMPLOYEE RELATIONS	796	890	890	890	775	-12.9%
5-131-207.00	REPRODUCTION/PRINTING	89	500	500	500	600	20.0%
5-131-208.00	CLOTHING/PERS PROTECTIVE EQUIP	6,250	6,714	6,714	8,000	8,164	21.6%
5-131-210.00	BOTANICAL & AGRICULTURAL	368	100	100	100	100	0.0%
5-131-211.00	CLEANING AND JANITORIAL	6,730	6,560	6,560	6,560	7,060	7.6%
5-131-213.00	COMMUNICATIONS EQUIPMENT	-	500	500	-	-	-100.0%
5-131-221.00	SAFETY/FIRST AID SUPPLIES	1,654	2,200	2,200	2,200	2,000	-9.1%
5-131-223.00	SMALL APPLIANCES	-	950	950	708	1,200	26.3%
5-131-250.00	OTHER SUPPLIES	8,147	8,000	8,000	8,000	8,000	0.0%
5-131-303.00	VEHICLES/LARGE EQUIPMENT	8,799	8,500	8,500	8,000	8,000	-5.9%
5-131-304.00	MACHINERY/EQUIPMENT	242	600	600	1,500	1,000	66.7%
5-131-310.00	LAND/GROUNDS	1,015	1,000	1,000	1,000	1,000	0.0%
5-131-312.00	BUILDINGS/APPLIANCES	85,185	80,000	80,000	80,000	80,000	0.0%
5-131-401.00	ELECTRICAL	80,238	84,000	84,000	82,000	82,000	-2.4%
5-131-403.00	TELEPHONE	2,050	2,000	2,000	2,000	2,000	0.0%
5-131-404.00	GAS	4,961	6,000	6,000	5,100	6,000	0.0%
5-131-405.00	WATER	3,983	3,630	3,630	4,600	5,000	37.7%
5-131-405.50	DRAINAGE CHARGE	2,024	2,024	2,024	2,028	2,024	0.0%
5-131-406.00	SEWER	1,681	1,975	1,975	2,100	2,205	11.6%
5-131-406.60	DISPOSAL FEES	76	500	500	150	500	0.0%
5-131-415.00	JANITORIAL SERVICES	52,960	55,147	55,147	55,147	57,904	5.0%
5-131-424.00	SERVICE CONTRACTS	9,721	14,607	14,607	12,550	12,255	-16.1%
5-131-450.00	OTHER SERVICES	10,478	10,628	10,628	10,656	10,656	0.3%
5-131-702.00	BUILDINGS	2,051	5,800	5,800	19,044	-	-100.0%
5-131-710.00	MACHINERY/EQUIPMENT	7,300	12,325	12,325	12,325	11,800	-4.3%
5-131-901.00	LIAB/CASUALTY INSURANCE	7,621	8,764	8,764	8,694	9,920	13.2%
5-131-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,007	3,000	3,000	3,000	3,000	0.0%
5-131-950.00	OTHER SUNDRY	3,604	4,420	4,420	4,420	4,300	-2.7%
TOTAL EXPENDITURES		892,947	935,112	935,112	935,212	945,567	1.1%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	561,232	588,988	588,988	577,639	599,924	1.9%
200'S	SUPPLIES	44,720	41,204	41,204	43,259	46,079	11.8%
300'S	MAINTENANCE	95,241	90,100	90,100	90,500	90,000	-0.1%
400'S	SERVICES	168,171	180,511	180,511	176,331	180,544	0.0%
700'S	NON-CAPITAL (SUPPLIES)	9,351	18,125	18,125	31,369	11,800	-34.9%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	14,232	16,184	16,184	16,114	17,220	6.4%
	TOTAL EXPENDITURES	892,947	935,112	935,112	935,212	945,567	1.1%

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

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

FINANCE	
CHIEF FINANCIAL OFFICER	Oversees all financial operations and strategic budgeting for the City of Brenham. Ensures fiscal practices are in compliance with the City's financial policies, ordinances, and state statutes. Provides accurate and timely financial information to City Council, the City Manager, Citizens, and City Staff. Responsible for maintaining and enhancing the city's financial stability.
FINANCE DIRECTOR	Oversees accounting and financial reporting, municipal court, and utility customer service. Prepares ACFR and supporting documentation. Functions as the treasurer for the City and is responsible for investments, debt administration, grant compliance and reporting, and cash management.
ACCOUNTING	
ACCOUNTING MANAGER	Responsible for accounting services affecting financial reporting, including the annual audit of financial statements. Manages all day-to-day accounting functions and the monthly close process.
ACCOUNTS PAYABLE	Responsible for all activities associated with payment for purchases and issuance of all non-payroll checks. Issues documents and reports as required by the Internal Revenue Service.
ACCOUNTS RECEIVABLE	Responsible for all billing of City department services and the receipt of payments.
CASH & TREASURY MANAGEMENT	Responsible for recording cash transactions in financial software and preparing daily deposits into the City's bank account. Monitors cash balances and prepares electronic cash transactions. Prepares monthly reconciliations of cash and investment accounts to ensure accurate recording of transactions.
GENERAL LEDGER	Records journal entries into General Ledger and prepares monthly reconciliations of cash, other asset, and liability accounts. Maintains fixed asset ledgers and reconciles them to General Ledger accounts. Prepares audit schedules and coordinates the annual review.
GRANT ACCOUNTING	Accumulates financial information and reports it as required to granting agencies. Records grant proceeds and expenditures, and maintains reconciliations of these accounts.
DEBT ADMINISTRATION	Records proceeds of debt issuance and monitors expenditures of proceeds. Prepares periodic principle and interest payments according to amortization schedules. Completes annual reconciliations of all related General Ledger accounts.
PROCUREMENT CARD MANAGEMENT	Administers application process with issuing bank and provides operational support for cardholders. Reconciles monthly statement and prepares electronic payment to issuing bank, according to procurement card procedures.
BUDGET	
• Presents quarterly financial statements to City Council. • Prepares monthly financial reports by department to analyze actual expenditures compared to budget. • Develops and prepares the annual operating/capital budgets, and monitors budgetary compliance during the fiscal year. • Prepares tax rate calculations as part of the budgeting process. • Forecasts revenues and expenses as needed by City Council, management, and departments.	

Goals and Objectives

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Audited annual financial report	1	1
Standard & Poors (S&P) bond rating	AA-	AA-
Number of A/P transactions	6,222	6,500
Number of A/P invoices processed	11,754	12,500
Number of A/R invoices processed	781	800
Number of journal entries processed	2,027	2,000
Number of monthly reconciliations	42	42
Percent of vendor payments issued within 30 days	100%	100%
Number of Proposed & Adopted budget documents	2	2
Quarterly financial statements presented to Council	3	3
Number of budget amendments	2	2
Annual operating budget	\$ 107,593,765	\$ 116,262,861

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
CHIEF FINANCIAL OFFICER	1.00	1.00	1.00
DIRECTOR OF FINANCE	1.00	1.00	1.00
ACCOUNTING MANAGER	1.00	1.00	1.00
BUDGET ANALYST	1.00	1.00	1.00
STAFF ACCOUNTANT	2.00	2.00	2.00
ACCOUNTING TECHNICIAN I-II	2.00	2.00	2.00
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
TOTAL FINANCE	9.00	9.00	9.00

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-133-101.00	SALARIES & WAGES	705,226	755,588	755,588	748,345	774,432	2.5%
5-133-102.00	OVERTIME PAY	9,145	-	-	6,200	5,000	
5-133-103.00	OASDI/MEDICARE	53,078	58,155	58,155	57,115	59,975	3.1%
5-133-103.02	MATCHING RETIREMENT	125,716	128,017	128,017	128,042	128,378	0.3%
5-133-105.00	LONGEVITY PAY	3,518	4,610	4,610	4,176	4,555	-1.2%
5-133-106.00	MEDICAL INSURANCE	70,763	71,094	71,094	64,578	66,043	-7.1%
5-133-106.01	LIFE INSURANCE	2,268	2,372	2,372	702	783	-67.0%
5-133-106.02	LONG TERM DISABILITY	1,519	1,589	1,589	1,589	1,450	-8.7%
5-133-107.00	WORKERS' COMPENSATION	883	1,371	1,371	1,404	1,251	-8.8%
5-133-118.00	ACCRUED COMP TIME	2,919	-	-	-	-	
5-133-204.00	POSTAGE & FREIGHT	4,042	4,800	4,800	4,770	4,958	3.3%
5-133-205.00	OFFICE SUPPLIES	2,169	3,200	3,200	2,580	3,200	0.0%
5-133-206.00	EMPLOYEE RELATIONS	847	1,000	1,000	900	1,000	0.0%
5-133-207.00	REPRODUCTION & PRINTING	4,006	6,500	6,500	4,250	5,500	-15.4%
5-133-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	50	50	50	50	0.0%
5-133-211.00	CLEANING AND JANITORIAL	241	350	350	350	350	0.0%
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	1,000	1,000	350	1,000	0.0%
5-133-213.00	COMMUNICATIONS EQUIPMENT	-	700	700	300	700	0.0%
5-133-250.00	OTHER SUPPLIES	266	135	135	130	135	0.0%
5-133-402.00	AUDITS/CONSULTANTS FEES	82,258	93,600	93,600	107,330	99,145	5.9%
5-133-409.00	ADVERTISEMENTS/LEGAL NOTICES	324	-	-	590	1,000	
5-133-424.00	SERVICE CONTRACTS	53,358	58,000	58,000	59,500	61,800	6.6%
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	91,114	95,000	95,000	87,000	82,500	-13.2%
5-133-428.00	BANK FEES	-	10,000	10,000	-	-	-100.0%
5-133-450.00	OTHER SERVICES	-	950	950	945	950	0.0%
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,780	6,000	6,000	5,200	6,000	0.0%
5-133-908.10	MILEAGE	179	500	500	500	500	0.0%
5-133-950.00	OTHER SUNDRY	32	25	25	25	25	0.0%
TOTAL EXPENDITURES		1,216,648	1,304,606	1,304,606	1,286,921	1,310,680	0.5%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	975,033	1,022,796	1,022,796	1,012,151	1,041,867	1.9%
200'S	SUPPLIES	11,570	17,735	17,735	13,680	16,893	-4.7%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	227,054	257,550	257,550	255,365	245,395	-4.7%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	2,991	6,525	6,525	5,725	6,525	0.0%
TOTAL EXPENDITURES		1,216,648	1,304,606	1,304,606	1,286,921	1,310,680	0.5%

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.

PURCHASING	
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.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|-----|
| • Act as a gatekeeper to assist all City Departments with purchasing process by: | GC1 |
| -Assist with sourcing and vendor information | GC1 |
| -Conduct formal bids and RFPs, and recommend award of contracts | GC1 |
| -Negotiate terms and conditions for agreements and contracts | GC1 |
| -Maintain purchasing procedural requirements at current statutory levels | GC1 |
| • Review contracts for periodic re-bid; and | GC1 |
| • Maintain purchasing page on City website. | GC1 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Total purchase orders processed	560	500
Percentage of purchase orders processed through WASP	53%	70%
Number of total Bids and RFP's	12	8
Contract renewals completed	4	5

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES ¹	0.20	0.20	0.20
PURCHASING & PUBLIC WORKS PROJECT MANAGER ²	0.50	0.50	0.50
PURCHASING SPECIALIST	1.00	1.00	1.00
INVENTORY AND CENTRAL FLEET COORDINATOR ³	1.00	-	-
PART-TIME CENTRAL WAREHOUSE ATTENDANT ³	0.50	-	-
TOTAL PURCHASING	3.20	1.70	1.70

¹Position is shared 80% w/ Administration²Position is shared 50% w/ Public Works³Position moved to Public Utilities FY25-26

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-135-101.00	SALARIES & WAGES	164,798	115,024	115,024	116,655	117,886	2.5%
5-135-102.00	OVERTIME PAY	54	-	-	-	-	
5-135-103.00	OASDI/MEDICARE	12,476	9,357	9,357	9,385	9,576	2.3%
5-135-103.02	MATCHING RETIREMENT	27,541	20,597	20,597	20,091	20,497	-0.5%
5-135-105.00	LONGEVITY PAY	1,496	1,285	1,285	1,194	1,285	0.0%
5-135-105.01	EDUCATION/MISCELLANEOUS	6,017	6,000	6,000	6,040	6,000	0.0%
5-135-106.00	MEDICAL INSURANCE	18,843	16,299	16,299	14,802	15,176	-6.9%
5-135-106.01	LIFE INSURANCE	525	382	382	234	261	-31.7%
5-135-106.02	LONG TERM DISABILITY	352	256	256	256	232	-9.4%
5-135-107.00	WORKERS' COMPENSATION	1,293	221	221	268	200	-9.5%
5-135-118.00	ACCRUED COMP TIME	(2,364)	-	-	-	-	
5-135-202.00	FUEL	673	-	-	-	-	
5-135-203.00	TOOLS/SMALL EQUIPMENT	168	100	100	100	50	-50.0%
5-135-204.00	POSTAGE & FREIGHT	35	200	200	90	100	-50.0%
5-135-205.00	OFFICE SUPPLIES	62	500	500	275	250	-50.0%
5-135-206.00	EMPLOYEE RELATIONS	1,273	-	-	-	-	
5-135-207.00	REPRODUCTION/PRINTING	404	393	393	4	220	-44.0%
5-135-208.00	CLOTHING/PERS PROTECTIVE EQUIP	605	300	300	300	300	0.0%
5-135-211.00	CLEANING AND JANITORIAL	51	-	-	-	-	
5-135-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,033	-	-	-	-	
5-135-216.10	RESALE ITEMS-VENDING MACHINES	418	-	-	-	-	
5-135-221.00	SAFETY/FIRST AID SUPPLIES	-	-	-	-	-	
5-135-223.00	SMALL APPLIANCES	49	-	-	-	-	
5-135-250.00	OTHER SUPPLIES	160	-	-	-	50	
5-135-303.00	VEHICLES/LARGE EQUIPMENT	21	-	-	-	-	
5-135-304.00	MACHINERY/EQUIPMENT	34	-	-	-	-	
5-135-310.00	LAND/GROUNDS	140	-	-	-	-	
5-135-312.00	BUILDINGS/APPLIANCES	2,480	-	-	-	-	
5-135-401.00	ELECTRICAL	10,412	-	-	-	-	
5-135-403.00	TELEPHONE	292	480	480	456	480	0.0%
5-135-404.00	GAS	148	-	-	-	-	
5-135-405.00	WATER	610	-	-	-	-	
5-135-405.50	DRAINAGE CHARGE	632	-	-	-	-	
5-135-406.00	SEWER	215	-	-	-	-	
5-135-406.60	DISPOSAL FEES	194	-	-	-	-	
5-135-409.00	ADVERTISEMENTS/LEGAL NOTICES	473	800	800	500	1,200	50.0%
5-135-415.00	JANITORIAL SERVICES	1,473	-	-	-	-	
5-135-424.00	SERVICE CONTRACTS	14,842	7,036	7,036	12,667	14,205	101.9%
5-135-450.00	OTHER SERVICES	664	-	-	-	-	
5-135-901.00	LIAB/CASUALTY INSURANCE	5,688	6,541	6,541	-	-	-100.0%
5-135-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,527	5,019	5,019	2,000	3,974	-20.8%
5-135-908.10	MILEAGE	146	-	-	-	-	
TOTAL EXPENDITURES		275,954	190,790	190,790	185,317	191,942	0.6%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	231,031	169,421	169,421	168,925	171,113	1.0%
200'S	SUPPLIES	4,933	1,493	1,493	769	970	-35.0%
300'S	MAINTENANCE	2,675	-	-	-	-	
400'S	SERVICES	29,954	8,316	8,316	13,623	15,885	91.0%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	7,361	11,560	11,560	2,000	3,974	-65.6%
	TOTAL EXPENDITURES	275,954	190,790	190,790	185,317	191,942	0.6%

The Street Department manages ongoing street construction and pavement improvement projects each year and currently maintains more than 105 miles of roadways and drainage infrastructure within the city limits. Many construction projects involve road, curb and gutter reconstruction following gas, water, and sewer line repairs and replacements. Since most utility infrastructure is located beneath city streets, the department works closely with utility departments to coordinate project schedules and minimize disruptions for citizens.

In addition to street construction, the department installs and replaces street signs, trims trees along roadways, mows and removes debris along all major creek systems within the city. Staff also mow the city's major thoroughfares, particularly those located south and east of the city, and provide maintenance support for the airport.

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.
STREET REBUILD PROGRAM	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.
DRAINAGE PROGRAM ¹	
• STREET SWEEPING - Reduces contaminant runoff into storm sewers during rain events. • VEGETATION CONTROL - Mow major creek systems and keep areas free from debris. • CURB & GUTTER - Collect water/rain runoff and drain water away from roads to prevent flooding. • MOSQUITO CONTROL - Spray City areas with standing water which provides mosquito breeding grounds. • STORM WATER COLLECTION SYSTEM - Keep storm drains clear; repair/replace boxes and joints.	

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

Goals and Objectives

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Sidewalks Repaired (linear feet)	465	1,000
Utility Cut Reconstruction (square feet)	24,361	22,000
Cracks Sealed (linear feet of street)	63,795	75,000
Number of work orders processed	329	500
Number of street sweeper miles	5,000	10,000

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
STREETS SUPERINTENDENT	1.00	1.00	1.00
STREETS CREW LEADER	2.00	2.00	2.00
QUALITY CONTROL TECHNICIAN	1.00	1.00	1.00
VEGETATION MANAGEMENT CREW LEADER	1.00	1.00	1.00
STREETS EQUIPMENT OPERATOR I-II	3.00	2.00	2.00
STREETS MAINTENANCE TECHNICIAN I-II	3.00	4.00	4.00
TOTAL STREETS	11.00	11.00	11.00

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-141-101.00	SALARIES & WAGES	410,055	481,059	481,059	426,475	487,281	1.3%
5-141-102.00	OVERTIME PAY	2,373	2,000	2,000	2,429	2,000	0.0%
5-141-103.00	OASDI/MEDICARE	31,415	37,972	37,972	33,071	38,437	1.2%
5-141-103.02	MATCHING RETIREMENT	74,427	83,588	83,588	74,619	82,275	-1.6%
5-141-105.00	LONGEVITY PAY	4,546	4,905	4,905	4,421	4,760	-3.0%
5-141-105.01	EDUCATION/MISCELLANEOUS	8,423	8,400	8,400	8,450	8,400	0.0%
5-141-105.03	STANDBY	-	-	-	185	-	
5-141-106.00	MEDICAL INSURANCE	94,248	90,462	90,462	82,164	94,449	4.4%
5-141-106.01	LIFE INSURANCE	1,583	1,542	1,542	858	957	-37.9%
5-141-106.02	LONG TERM DISABILITY	1,060	1,033	1,033	1,033	926	-10.4%
5-141-107.00	WORKERS' COMPENSATION	9,200	14,182	14,182	13,032	13,704	-3.4%
5-141-118.00	ACCRUED COMP TIME	(1,861)	-	-	-	-	
5-141-120.00	PAYROLL CONTRA EXPENSE	(32,925)	(40,000)	(40,000)	(43,000)	(40,000)	0.0%
5-141-202.00	FUEL	30,858	37,000	37,000	48,100	55,000	48.6%
5-141-203.00	TOOLS/SMALL EQUIPMENT	3,100	3,040	3,040	3,000	3,040	0.0%
5-141-205.00	OFFICE SUPPLIES	-	100	100	-	100	0.0%
5-141-206.00	EMPLOYEE RELATIONS	605	950	950	950	950	0.0%
5-141-207.00	REPRODUCTION & PRINTING	152	100	100	100	100	0.0%
5-141-208.00	CLOTHING/PERS PROTECTIVE EQUIP	11,007	8,240	8,240	9,500	11,040	34.0%
5-141-210.00	BOTANICAL & AGRICULTURAL	6,085	6,600	6,600	6,600	6,600	0.0%
5-141-211.00	CLEANING AND JANITORIAL	1,148	900	900	900	900	0.0%
5-141-221.00	SAFETY/FIRST AID SUPPLIES	1,207	400	400	400	400	0.0%
5-141-250.00	OTHER SUPPLIES	4,088	2,500	2,500	2,500	2,500	0.0%
5-141-303.00	VEHICLES/LARGE EQUIPMENT	42,831	40,000	40,000	35,000	40,000	0.0%
5-141-303.10	EQUIPMENT CONTRA EXPENSE	(60,920)	(42,000)	(42,000)	(55,000)	(42,000)	0.0%
5-141-304.00	MACHINERY/EQUIPMENT	5,907	3,500	3,500	3,500	3,500	0.0%
5-141-310.00	LAND/GROUNDS	1,753	-	-	-	1,000	
5-141-312.00	BUILDINGS/APPLIANCES	2,776	2,000	2,000	1,000	2,000	0.0%
5-141-315.00	STREETS/INLETS/CURBS	202	-	-	879	500	
5-141-315.10	STREETS-CONCRETE WORK	66,983	70,000	70,000	70,000	70,000	0.0%
5-141-315.20	STREETS-MISC MATERIALS	55,952	65,000	65,000	65,000	70,000	7.7%
5-141-315.30	STREETS-PREVENTATIVE MAINT	288,008	315,000	315,000	300,000	325,000	3.2%
5-141-317.00	TRAFFIC SIGNS & ST MARKERS	28,096	30,000	30,000	30,000	30,000	0.0%
5-141-350.00	OTHER MAINTENANCE	22	-	-	-	-	
5-141-401.00	ELECTRICAL	4,713	6,050	6,050	5,000	5,000	-17.4%
5-141-402.00	AUDITS/CONSULTANT FEES	1,128	53,000	53,000	49,980	1,000	-98.1%
5-141-403.00	TELEPHONE	1,824	1,860	1,860	1,824	1,860	0.0%
5-141-405.00	WATER	2,357	1,649	1,649	1,603	1,649	0.0%
5-141-405.50	DRAINAGE CHARGE	1,573	1,573	1,573	1,573	1,573	0.0%
5-141-406.00	SEWER	1,219	461	461	492	520	12.8%
5-141-406.60	DISPOSAL FEES	3,169	3,000	3,000	250	750	-75.0%
5-141-408.20	RENTAL/LEASES-VERF	52,218	52,217	52,217	52,217	-	-100.0%
5-141-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	250	250	400	500	100.0%
5-141-415.00	JANITORIAL SERVICES	2,784	2,784	2,784	2,784	2,796	0.4%
5-141-422.00	CONTRACT LABOR	40,821	-	-	30,000	-	
5-141-424.00	SERVICE CONTRACTS	292	396	396	396	396	0.0%
5-141-450.00	OTHER SERVICES	14,630	12,380	12,380	12,000	15,000	21.2%
5-141-710.00	MACHINERY/EQUIPMENT	18,275	-	-	-	-	
5-141-713.00	VEHICLES/LARGE EQUIPMENT	-	14,999	14,999	14,990	-	-100.0%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-141-810.00	MACHINERY/EQUIPMENT	32,400	-	-	-	-	
5-141-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	1,818	-	
5-141-901.00	LIAB/CASUALTY INSURANCE	22,501	25,876	25,876	29,040	31,944	23.5%
5-141-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,414	2,000	2,000	1,500	2,000	0.0%
5-141-908.10	MILEAGE	-	150	150	-	150	0.0%
	TOTAL EXPENDITURES	1,293,720	1,407,118	1,407,118	1,332,033	1,338,957	-4.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	602,545	685,143	685,143	603,737	693,189	1.2%
200'S	SUPPLIES	58,251	59,830	59,830	72,050	80,630	34.8%
300'S	MAINTENANCE	431,607	483,500	483,500	450,379	500,000	3.4%
400'S	SERVICES	126,726	135,620	135,620	158,519	31,044	-77.1%
700'S	NON-CAPITAL (SUPPLIES)	18,275	14,999	14,999	14,990	-	-100.0%
800'S	CAPITAL OUTLAY	32,400	-	-	1,818	-	
900'S	SUNDRIES	23,915	28,026	28,026	30,540	34,094	21.7%
	TOTAL EXPENDITURES	1,293,720	1,407,118	1,407,118	1,332,033	1,338,957	-4.8%

The Parks and Recreation Department is primarily responsible for the upkeep of City parks, athletic fields, hike and bike trails, and vegetation control within downtown Brenham, City facilities, lots, and medians. Maintenance includes mowing, landscaping, tree trimming, trash removal, cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 280 acres. Additionally, the Parks Department is responsible for servicing the Antique Carousel. There are 8 City parks, 16 baseball/softball fields, 11 soccer fields, 6 tennis courts, 6 pickleball courts, an 18-hole disc golf course, and a skate park. There are more than 1,200 athletic games and 35 tournaments held at City facilities each year attracting over 50,000 players and fans. The Parks Department preps all fields for the majority of these events.

The three main programs managed by the Parks and Rec Department are the Parks Maintenance Program, the Recreation Program, and the Sports Tourism Program. Parks improve our local tax base by bringing in an estimated \$2 million annually through sports tourism. Parks and programs are tangible reflections of the quality of life our community takes pride in and visitors enjoy.

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

Goals and Objectives

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Number of parks maintained	10	10
Number of acreage maintained	294	294
Acres maintained per Parks Maintenance employees	35	35
Number of local sports leagues	8	8
Number of hosted baseball/softball tournaments	59	55
Number of hosted soccer tournaments	4	5
Number of tournament teams using sports facilities	1,281	1,200
Estimated number of out-of-town tournament visitors to Brenham parks	60,335	62,000

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
PARKS SUPERINTENDENT	1.00	1.00	1.00
PARKS MAINTENANCE COORDINATOR	1.00	1.00	1.00
PARKS MECHANIC	1.00	1.00	1.00
ATHLETIC FACILITY CARETAKER	1.00	1.00	1.00
PARKS MAINTENANCE WORKER I-II	7.00	7.00	7.00
PART-TIME PARKS	1.50	1.50	1.50
TOTAL PARKS & RECREATION	12.50	12.50	12.50

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-144-101.00	SALARIES & WAGES	510,303	555,858	555,858	534,849	576,404	3.7%
5-144-102.00	OVERTIME PAY	19,317	17,000	17,000	17,000	17,000	0.0%
5-144-103.00	OASDI/MEDICARE	39,963	45,258	45,258	41,833	46,834	3.5%
5-144-103.02	MATCHING RETIREMENT	91,923	93,228	93,228	96,593	94,191	1.0%
5-144-105.00	LONGEVITY PAY	11,636	12,755	12,755	12,676	12,810	0.4%
5-144-105.01	EDUCATION/MISCELLANEOUS	6,017	6,000	6,000	6,040	6,000	0.0%
5-144-106.00	MEDICAL INSURANCE	92,829	97,483	97,483	88,542	77,067	-20.9%
5-144-106.01	LIFE INSURANCE	1,630	1,674	1,674	858	957	-42.8%
5-144-106.02	LONG TERM DISABILITY	1,092	1,122	1,122	1,122	1,033	-7.9%
5-144-107.00	WORKERS' COMPENSATION	5,587	8,647	8,647	8,864	8,550	-1.1%
5-144-118.00	ACCRUED COMP TIME	3,252	-	-	-	-	
5-144-202.00	FUEL	15,785	18,000	18,000	19,300	20,400	13.3%
5-144-203.00	TOOLS/SMALL EQUIPMENT	3,222	4,500	4,500	4,500	4,000	-11.1%
5-144-205.00	OFFICE SUPPLIES	31	150	150	100	100	-33.3%
5-144-206.00	EMPLOYEE RELATIONS	1,324	2,000	2,000	1,800	1,800	-10.0%
5-144-207.00	REPRODUCTION & PRINTING	4,118	6,000	6,000	5,700	6,000	0.0%
5-144-208.00	CLOTHING/PERS PROTECTIVE EQUIP	9,890	8,500	8,500	9,500	10,100	18.8%
5-144-210.00	BOTANICAL & AGRICULTURAL	53,226	48,000	48,000	50,000	50,700	5.6%
5-144-210.10	BOTANICAL-BEAUTIFICATION	4,924	6,000	6,000	6,000	7,000	16.7%
5-144-211.00	CLEANING AND JANITORIAL	32,041	25,000	25,000	25,000	29,500	18.0%
5-144-212.00	COMPUTER EQUIPMENT & SUPPLIES	110	200	200	247	200	0.0%
5-144-214.00	RECREATION PROGRAMS	6,845	6,000	6,000	6,000	6,000	0.0%
5-144-221.00	SAFETY/FIRST AID SUPPLIES	45	400	400	300	250	-37.5%
5-144-223.00	SMALL APPLIANCES	731	800	800	500	800	0.0%
5-144-250.00	OTHER SUPPLIES	5,071	9,000	9,000	8,000	8,000	-11.1%
5-144-250.20	OTHER SUPPLIES-FIELD SUPPLIES	18,230	16,760	16,760	16,000	13,000	-22.4%
5-144-303.00	VEHICLES/LARGE EQUIPMENT	32,430	22,000	22,000	25,000	28,000	27.3%
5-144-304.00	MACHINERY/EQUIPMENT	2,743	3,500	3,500	3,500	3,500	0.0%
5-144-306.00	OUTDOOR/STREET LIGHTING	26,042	25,000	25,000	25,000	25,000	0.0%
5-144-310.00	LAND/GROUNDS	47,823	50,000	50,000	60,000	65,000	30.0%
5-144-312.00	BUILDINGS/APPLIANCES	31,419	57,000	57,000	65,000	50,000	-12.3%
5-144-350.00	OTHER MAINTENANCE	11,871	36,000	36,000	48,000	20,000	-44.4%
5-144-401.00	ELECTRICAL	98,133	100,000	100,000	100,000	100,000	0.0%
5-144-402.80	SPECIAL SERVICES-TREE TRIMMING	15,529	12,000	12,000	12,000	22,000	83.3%
5-144-403.00	TELEPHONE	1,146	1,200	1,200	1,110	1,200	0.0%
5-144-404.00	GAS	4,890	5,000	5,000	4,600	5,300	6.0%
5-144-405.00	WATER	85,031	88,954	88,954	96,000	99,840	12.2%
5-144-405.50	DRAINAGE CHARGE	10,830	10,830	10,830	10,830	10,830	0.0%
5-144-406.00	SEWER	30,794	8,053	8,053	8,600	9,020	12.0%
5-144-406.60	DISPOSAL FEES	2,406	-	-	200	-	
5-144-408.00	RENTAL & LEASES	-	1,000	1,000	1,191	1,000	0.0%
5-144-409.00	ADVERTISEMENTS/LEGAL NOTICES	4,019	5,000	5,000	5,000	5,000	0.0%
5-144-415.00	JANITORIAL SERVICES	65,489	64,588	64,588	64,588	65,040	0.7%
5-144-422.00	CONTRACT LABOR	26,400	26,400	26,400	26,400	28,400	7.6%
5-144-424.00	SERVICE CONTRACTS	14,569	15,600	15,600	15,600	16,875	8.2%
5-144-442.00	CONTRACT MOWING/LANDSCAPING	65,806	60,000	60,000	60,000	82,400	37.3%
5-144-450.00	OTHER SERVICES	7,657	4,000	4,000	4,500	4,483	12.1%
5-144-715.00	OTHER CAPITAL	-	-	-	-	9,400	

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-144-901.00	LIAB/CASUALTY INSURANCE	28,844	32,953	32,953	32,905	36,196	9.8%
5-144-908.00	SEMINARS/MEMBERSHIP/TRAVE	2,899	2,500	2,500	1,800	2,500	0.0%
5-144-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	676	1,200	1,200	1,200	1,200	0.0%
5-144-948.60	MOVIES IN THE PARK	6,746	6,600	6,600	6,600	6,600	0.0%
5-144-950.00	OTHER SUNDRY	59	1,200	1,200	1,900	1,200	0.0%
	TOTAL EXPENDITURES	1,563,390	1,630,913	1,630,913	1,642,848	1,698,680	4.2%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	783,548	839,025	839,025	808,377	840,846	0.2%
200'S	SUPPLIES	155,594	151,310	151,310	152,947	157,850	4.3%
300'S	MAINTENANCE	152,328	193,500	193,500	226,500	191,500	-1.0%
400'S	SERVICES	432,697	402,625	402,625	410,619	451,388	12.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	9,400	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	39,223	44,453	44,453	44,405	47,696	7.3%
	TOTAL EXPENDITURES	1,563,390	1,630,913	1,630,913	1,642,848	1,698,680	4.2%

The Nancy Carol Roberts Memorial Library, founded in 1901, has served the community for over 120 years and continues to offer critical services needed for residents to live, learn, and thrive. The Library strives to be an inviting space that empowers users with the most relevant resources, services, and information to broaden their horizons.

The modernized facility includes upgraded technology, a large program room, and comfortable reading and browsing spaces, including an outdoor patio. Its collection in the new facility is comprised of both digital and print resources, alongside subscriptions to over 50 magazines and newspapers and 53 State library licensed databases which enhance research, education, and/or recreational opportunities.

There are 16 computer terminals available for internet access, word processing, and genealogy research, a media green screen room for filming, and several meeting and study rooms. The Library Advisory Board, appointed by the City Council and the Fortnightly Club, oversees policies and strategic planning to ensure the Library continues to meet the evolving needs of its patrons.

VISITORS	
<i>The Library welcomed over 61,500 visitors in FY25 and offered over 381 programs</i>	
COLLECTION	
<i>Total circulation for both physical and digital items was 139,185 in FY25</i>	
PHYSICAL	The library's collection includes print materials in both standard and large formats. In addition to books, patrons can check out a variety of media such as DVDs, magazines, audiobooks on CD, Chromebooks, and laptops. The library also maintains a microfilm archive of the Brenham Banner Press dating back to 1876. In total, the current collection offers over 49,000 items available for checkout.
DIGITAL	With a library card patrons can access eBooks, magazines, and digital audiobooks through Libby by Overdrive. Patrons can use our language learning app, Mango, as well as GED prep software called Aztec. For genealogy research, card holders can utilize the library's subscriptions to Ancestry and the newspaper archives. In total, the digital collection features over 70 databases and 26,000 items available for checkout.
TECHNOLOGY	The library provides a range of technology resources, including 19 public computers, web conferencing capabilities with Zoom software, a green screen media lab for video recording, a SMART board, and a wired program room. In the past year, the computers were used over 8,300 times.
PROGRAMS	
TEEN	Teens have a dedicated teen room equipped with gaming systems, study rooms featuring built-in monitors for group projects, and access to Chromebooks, laptops, and PCs. Current programming includes the Anime Club, Gaming Club, and monthly craft programs.
ADULT	Adults are offered monthly craft and sewing classes, and access to legal assistance through the Texas Law Help Center. The Library also provides scanning, printing, faxing, and technology assistance. Additional resources include, job fairs, educational programs, and book clubs.
SUMMER READING	Every summer, the library offers programs and incentives for children, teens and adults to read. This free 7-week program includes prizes for books read and programs attended. This year's favorites have been the exotic animal exhibits, visits from zoologists, putt-putt golf, puppeteers and a "Chopped" cooking competition.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|-----|
| • Create alliances and partnerships with local groups to benefit community; | EO4 |
| • Preserve and further develop genealogy collections; | EO3 |
| • Strengthen Library's contribution to community education; and | EO5 |
| • Provide new technology to make learning more inclusive and effective within our community. | PR1 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Number of library card holders	23,830	24,370
Number of physical items in circulation	48,016	49,000
Number of annual Library visits	61,824	63,500
Average Number of computer users	8,457	8,500
Number of electronic items in library collection	61,696	65,000
Number of Library programs	273	290
Number of program participants	7,795	7,900
Program Attendance Rate	86%	90%
Youth Program Attendance Rate	84%	90%
Adult Program Attendance Rate	95%	97%
Number of computers/tablets available	45	45
Number of meeting spaces users	1,589	1,600

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
LIBRARIAN	1.00	1.00	1.00
ASSISTANT LIBRARIAN	1.00	1.00	1.00
LIBRARY SUPPORT SPECIALIST	2.00	2.00	2.00
PART-TIME CHILDREN'S COORDINATOR	0.75	0.75	0.75
PART-TIME LIBRARY CLERK I-III	2.00	2.00	2.00
TOTAL LIBRARY	6.75	6.75	6.75

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-146-101.00	SALARIES & WAGES	257,712	275,473	275,473	264,932	280,511	1.8%
5-146-102.00	OVERTIME PAY	67	-	-	730	-	
5-146-103.00	OASDI/MEDICARE	19,745	21,344	21,344	20,442	21,725	1.8%
5-146-103.02	MATCHING RETIREMENT	35,488	34,553	34,553	34,409	34,412	-0.4%
5-146-105.00	LONGEVITY PAY	3,005	3,540	3,540	3,369	3,470	-2.0%
5-146-105.01	EDUCATION/MISCELLANEOUS	94	-	-	-	-	
5-146-106.00	MEDICAL INSURANCE	32,967	24,377	24,377	22,140	23,786	-2.4%
5-146-106.01	LIFE INSURANCE	636	640	640	312	348	-45.6%
5-146-106.02	LONG TERM DISABILITY	426	429	429	429	389	-9.3%
5-146-107.00	WORKERS' COMPENSATION	441	675	675	668	656	-2.8%
5-146-118.00	ACCRUED COMP TIME	756	-	-	-	-	
5-146-203.00	TOOLS/SMALL EQUIPMENT	-	250	250	100	250	0.0%
5-146-204.00	POSTAGE & FREIGHT	852	1,280	1,280	1,150	1,280	0.0%
5-146-205.00	OFFICE SUPPLIES	5,926	8,508	8,508	8,000	11,156	31.1%
5-146-206.00	EMPLOYEE RELATIONS	696	900	900	850	900	0.0%
5-146-207.00	REPRODUCTION & PRINTING	4,407	6,780	6,780	6,800	6,780	0.0%
5-146-208.00	CLOTHING/PERS PROTECTIVE EQUIP	-	-	-	28	-	
5-146-211.00	CLEANING AND JANITORIAL	2,074	2,000	2,000	2,000	2,000	0.0%
5-146-212.00	COMPUTER EQUIPMENT & SUPPLIES	12	-	-	120	2,988	
5-146-214.00	LIBRARY READING PROGRAMS	12,878	14,005	14,005	14,500	14,605	4.3%
5-146-221.00	SAFETY/FIRST AID SUPPLIES	-	390	390	200	390	0.0%
5-146-224.00	CIRCULATION ITEMS	52,906	55,000	55,000	52,000	55,000	0.0%
5-146-250.00	OTHER SUPPLIES	440	200	200	200	200	0.0%
5-146-312.00	BUILDINGS/APPLIANCES	26,910	9,500	9,500	19,105	27,000	184.2%
5-146-350.00	OTHER MAINTENANCE	675	100	100	100	-	-100.0%
5-146-401.00	ELECTRICAL	23,743	23,213	23,213	24,000	24,000	3.4%
5-146-405.00	WATER	8,035	11,290	11,290	12,000	11,290	0.0%
5-146-406.00	SEWER	479	450	450	591	620	37.8%
5-146-409.00	ADVERTISEMENTS/LEGAL NOTICES	3,364	3,620	3,620	3,200	3,620	0.0%
5-146-415.00	JANITORIAL SERVICES	24,469	23,800	23,800	23,800	27,287	14.7%
5-146-424.00	SERVICE CONTRACTS	41,110	42,992	42,992	42,992	41,165	-4.2%
5-146-442.00	CONTRACT MOWING/LANDSCAPING	1,200	1,540	1,540	2,400	2,400	55.8%
5-146-446.00	SUBSCRIPTIONS & OTHER MEDIA	25,218	25,723	25,723	25,000	25,656	-0.3%
5-146-450.00	OTHER SERVICES	2,323	1,860	1,860	4,800	2,146	15.4%
5-146-901.00	LIAB/CASUALTY INSURANCE	15,451	17,769	17,769	16,942	18,636	4.9%
5-146-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,943	4,026	4,026	3,000	4,026	0.0%
5-146-908.10	MILEAGE	395	600	600	100	600	0.0%
5-146-950.00	OTHER SUNDRY	29	-	-	45	-	
TOTAL EXPENDITURES		608,871	616,827	616,827	611,454	649,292	5.3%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	351,337	361,031	361,031	347,431	365,297	1.2%
200'S	SUPPLIES	80,191	89,313	89,313	85,948	95,549	7.0%
300'S	MAINTENANCE	27,585	9,600	9,600	19,205	27,000	181.3%
400'S	SERVICES	129,940	134,488	134,488	138,783	138,184	2.7%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	19,818	22,395	22,395	20,087	23,262	3.9%
TOTAL EXPENDITURES		608,871	616,827	616,827	611,454	649,292	5.3%

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.

FACILITIES	
COMPETITION	POOLS
	<u>6 lanes, 25 yard, 120,000-gallon, indoor pool</u> Used by • lap swimmers • water aerobics • swim lessons • recreational swim • Brenham High and Junior High School swim teams and other outlying school swim teams • EMS, National Guard, and Fire Department for training
THERAPY	POOLS
	<u>30,000-gallon, heated indoor pool</u> Used by • Brenham State Supported Living Center • patrons exercising, recovering from surgery or rehab/therapy • swim lessons - adult and child • other gentle water exercises
LEISURE	POOLS
	<u>110,000-gallon, ice cream-themed mini water park</u> Used by • recreational swimmers • young families • swim lessons • private parties • Junior Guard • staff training • Brenham State Supported Living Center
PROGRAMS	
SAFETY	• <u>WATER SAFETY</u>: open to 2nd graders in & around the County • <u>NATIONAL AQUATIC WEEK</u>: Safety Day, EMS, boating safety, Texas Parks & Wildlife Education • <u>SWIM LESSONS</u>: group/private lessons & water babies • <u>ADAPTIVE AQUATICS & BRENHAM WAVES</u>: for individuals with special needs • <u>LIFEGUARD TRAINING</u> • <u>LIFEGUARD & CPR RECERTIFICATION CLASSES</u>
	• <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-yr
PARK CENTRAL	
BBAC & PARK FACILITIES	• <u>POOL PASSES</u>: available for individuals, families, and seniors • <u>POOL RENTALS/BOOKING</u>: parties during or after hours • <u>FACILITY & FIELD RENTALS</u>: Park Central books facilities, collects fees, and issues/accepts keys • <u>INFORMATION STATION</u>: 11,762 phone calls in 2023 • <u>CAROUSEL RENTALS</u>: open weekends from March 1-October 31 and for private rentals

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Number of total pool passes sold - (monthly/annual/summer-only)	787/99/147	830/104/155
Number of total pool visits ¹	60,677	63,710
Number of days BBAC open	311	310
Average daily pool attendance	195	215
Number of events	35	35
Number of total event participants	2,034	2,100
Average participant per event	58	60
Pool rentals	64	67
Carousel rides	6,816	7,156

¹Daily Visits down FY25 due to rainy summer

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
AQUATIC & RECREATION SUPERINTENDENT	1.00	1.00	1.00
ASSISTANT AQUATICS SUPERVISOR	1.00	1.00	1.00
PARK CENTRAL COORDINATOR	1.00	1.00	1.00
AQUATIC MAINTENANCE TECHNICIAN	1.00	1.00	1.00
PART-TIME LIFEGUARD	11.18	11.18	11.18
PART-TIME AQUATICS - OTHER	3.46	3.46	3.46
TOTAL AQUATICS	18.64	18.64	18.64

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-149-101.00	SALARIES & WAGES	569,426	601,516	601,516	597,920	596,227	-0.9%
5-149-102.00	OVERTIME PAY	4,756	3,500	3,500	3,500	3,500	0.0%
5-149-103.00	OASDI/MEDICARE	43,938	46,907	46,907	45,219	46,513	-0.8%
5-149-103.02	MATCHING RETIREMENT	37,761	39,576	39,576	35,827	37,638	-4.9%
5-149-105.00	LONGEVITY PAY	2,183	2,150	2,150	2,082	2,280	6.0%
5-149-105.01	EDUCATION/MISCELLANEOUS	6,017	6,000	6,000	6,040	6,000	0.0%
5-149-106.00	MEDICAL INSURANCE	30,679	33,393	33,393	30,330	29,254	-12.4%
5-149-106.01	LIFE INSURANCE	710	722	722	312	348	-51.8%
5-149-106.02	LONG TERM DISABILITY	476	484	484	484	419	-13.4%
5-149-107.00	WORKERS' COMPENSATION	6,156	9,615	9,615	9,863	9,020	-6.2%
5-149-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	200	-	
5-149-118.00	ACCRUED COMP TIME	(1,353)	-	-	-	-	
5-149-201.00	CHEMICALS	32,398	40,000	40,000	40,000	40,000	0.0%
5-149-202.00	FUEL	-	-	-	-	450	
5-149-203.00	TOOLS/SMALL EQUIPMENT	1,446	1,300	1,300	1,300	2,850	119.2%
5-149-203.10	CONCESSION EQUIPMENT	270	500	500	500	300	-40.0%
5-149-204.00	POSTAGE & FREIGHT	4	50	50	50	25	-50.0%
5-149-205.00	OFFICE SUPPLIES	1,307	1,500	1,500	1,500	3,380	125.3%
5-149-206.00	EMPLOYEE RELATIONS	682	1,050	1,050	1,050	1,050	0.0%
5-149-207.00	REPRODUCTION & PRINTING	1,686	2,000	2,000	2,000	2,000	0.0%
5-149-208.00	CLOTHING/PERS PROTECTIVE EQUIP	9,579	9,000	9,000	9,000	9,500	5.6%
5-149-209.00	EDUCATIONAL	968	5,350	5,350	5,350	4,250	-20.6%
5-149-210.00	BOTANICAL & AGRICULTURAL	100	100	100	100	100	0.0%
5-149-211.00	CLEANING AND JANITORIAL	6,348	5,000	5,000	6,000	6,000	20.0%
5-149-212.00	COMPUTER EQUIPMENT & SUPPLIES	500	-	-	32	-	
5-149-214.00	AQUATIC PROGRAMS	11,265	14,000	14,000	14,000	9,000	-35.7%
5-149-214.10	AQUATIC PROGRAMS-KIDFISH	3,729	3,000	3,000	3,000	3,000	0.0%
5-149-216.00	RESALE ITEMS-CONCESSIONS	22,289	25,000	25,000	25,000	25,000	0.0%
5-149-220.00	LAB SUPPLIES	113	-	-	-	-	
5-149-221.00	SAFETY/FIRST AID SUPPLIES	5,225	5,800	5,800	5,800	5,800	0.0%
5-149-250.00	OTHER SUPPLIES	2,388	2,500	2,500	2,500	2,500	0.0%
5-149-303.00	VEHICLES/LARGE EQUIPMENT	37	100	100	100	100	0.0%
5-149-304.00	MACHINERY/EQUIPMENT	-	100	100	100	100	0.0%
5-149-310.00	LAND/GROUNDS	12,434	2,500	2,500	3,420	3,000	20.0%
5-149-311.10	POOL MAINTENANCE	23,346	25,000	25,000	26,500	25,000	0.0%
5-149-312.00	BUILDINGS/APPLIANCES	36,997	37,000	37,000	37,000	37,000	0.0%
5-149-401.00	ELECTRICAL	74,315	86,508	86,508	80,000	82,000	-5.2%
5-149-404.00	GAS	20,447	16,000	16,000	16,000	16,000	0.0%
5-149-405.00	WATER	18,575	19,386	19,386	22,000	23,100	19.2%
5-149-405.50	DRAINAGE CHARGE	1,154	1,200	1,200	1,154	1,154	-3.8%
5-149-406.00	SEWER	6,119	5,900	5,900	10,130	10,535	78.6%
5-149-406.60	DISPOSAL FEES	111	100	100	-	100	0.0%
5-149-409.00	ADVERTISEMENTS/LEGAL NOTICES	14,004	8,000	8,000	8,000	8,000	0.0%
5-149-410.00	PHYSICALS	-	2,500	2,500	2,500	2,500	0.0%
5-149-415.00	JANITORIAL SERVICES	9,350	14,227	14,227	14,227	14,763	3.8%
5-149-424.00	SERVICE CONTRACTS	4,729	5,288	5,288	5,288	5,288	0.0%
5-149-442.00	CONTRACT MOWING/LANDSCAPING	8,455	6,211	6,211	7,000	8,275	33.2%
5-149-450.00	OTHER SERVICES	5,016	2,020	2,020	2,020	2,020	0.0%
5-149-712.00	OFFICE FURNITURE/EQUIPMENT	113	-	-	-	-	
5-149-715.00	OTHER CAPITAL	1,580	-	-	-	-	

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-149-901.00	LIAB/CASUALTY INSURANCE	18,482	21,216	21,216	20,182	22,200	4.6%
5-149-908.00	SEMINARS/MEMBERSHIP/TRAVE	4,975	10,475	10,475	9,000	10,475	0.0%
5-149-908.10	MILEAGE	306	250	250	750	875	250.0%
5-149-950.00	OTHER SUNDRY	-	-	-	190	-	
	TOTAL EXPENDITURES	1,061,590	1,123,994	1,123,994	1,114,520	1,118,889	-0.5%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	700,748	743,863	743,863	731,777	731,199	-1.7%
200'S	SUPPLIES	100,296	116,150	116,150	117,182	115,205	-0.8%
300'S	MAINTENANCE	72,814	64,700	64,700	67,120	65,200	0.8%
400'S	SERVICES	162,276	167,340	167,340	168,319	173,735	3.8%
700'S	NON-CAPITAL (SUPPLIES)	1,693	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	23,763	31,941	31,941	30,122	33,550	5.0%
	TOTAL EXPENDITURES	1,061,590	1,123,994	1,123,994	1,114,520	1,118,889	-0.5%

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

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

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

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

ADMINISTRATION	
	• Training coordination • Annual standards compliance • Property and evidence management • Equipment acquisition • Personnel recruitment • Program organization • Internal Affairs and complaint investigations • Grant writing and management
COMMUNITY INVOLVEMENT	• <u>Citizens Police Academy (CPA)</u> offers annual classes to educate community members about the inner workings of BPD. Using tours, lectures, demonstrations, and hands-on experiences, participants gain valuable insights into the department's policies and procedures. A key feature of the program is the opportunity for citizens to ride along with officers during regular patrol shifts. • <u>Citizens On Patrol (COP)</u> program invites CPA graduates to patrol neighborhoods and parks in marked COP units. These volunteers act as an extension of the police department. While they do not enforce the law, they do report incidents to dispatch and police officers as needed. Additional responsibilities include traffic control at the request of officers or during special events. • <u>Civilian Response to Active Shooter Events (CRASE)</u> program equips participants with essential tools to protect themselves and others in the event of an active shooter situation. CRASE was built on the Avoid, Deny, Defend (ADD) strategy developed by Advanced Law Enforcement Rapid Response Training (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
OPERATIONS	
INVESTIGATION DIVISION	• <u>Criminal Investigations Division (CID)</u>: Responsible for investigating offenses reported to the BPD, as well as following up on those investigations. The CID also collaborates with local businesses to develop strategies aimed at reducing robbery, burglary, forgery, and theft. • <u>Crime Reduction Unit (CRU)</u>: Responsible for investigating narcotics-related crimes and targeting habitual offenders. • <u>SWAT</u>: Brenham PD has a SWAT team comprised of officers who undergo constant tactical training.
PATROL DIVISION	• <u>Patrolling</u>: The Patrol Unit is primarily responsible for responding to calls for service, investigating criminal actions and deterring and dismantling criminal activity within the city. • <u>Traffic Enforcement</u>: An eye towards accident prevention to protect the safety of the public by enforcing laws to curtail unsafe/illegal driving practices. Specific enforcement aims to detect impaired drivers and coordinate testing of persons arrested for driving while intoxicated. • <u>School Resource Officers (SROs)</u>: These officers work to protect students and staff, maintain a safe school environment, and safeguard school property. SROs also build relationships with students that have a lasting value. The SRO fulfills an important duty by ensuring that safety needs are met for our schools, as well as creating a positive school experience for our students and staff members.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|-----|
| • Deter crime with current technology, along with innovative and proactive strategies designed to target repeat offenders, illegal narcotics, gang activity and any other criminal activity(is); | GC2 |
| • Maintain professional standards and transparency to the community we serve and continually work to improve the quality of life for the community; | GC2 |
| • Actively seek wanted fugitives throughout Washington County; | GC2 |
| • Increase traffic enforcement to enhance safety, promote driver awareness, and utilize narcotic interdiction strategies on the highways; and | GC2 |
| • Promote continuing education and training for all employees to maintain current skills/knowledge. | GC2 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Number of traffic stops	6,905	7,250
Number of collisions - minor/major	314/14	305/13
Number of calls for service	42,500	44,625
NIBRS ¹ offenses - property/person/society	571/396/233	553/384/226
Community events	19	20
Response Time Average - priority 1, 2, 3 calls only - (MM:SS)	6:54	6:29
Number of annual training hours completed ²	7,160	2,000
Percentage of annual training hours completed	100%	100%

¹National Incident-Based Reporting System

²Training hours increase in FY25 due to several employees in police academy. FY26 return to normal training for officers.

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
POLICE CHIEF	1.00	1.00	1.00
ASSISTANT POLICE CHIEF ⁴	1.00	1.00	-
POLICE LIEUTENANT	2.00	2.00	2.00
POLICE SERGEANT	9.00	9.00	9.00
POLICE CORPORAL	13.00	13.00	12.00
POLICE OFFICER	14.00	14.00	16.00
POLICE SYSTEMS ADMINISTRATOR ¹	0.75	0.75	0.75
MANAGER OF LEGAL AND LEGISLATIVE SERVICES ²	0.50	0.50	0.50
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
EVIDENCE AND PROPERTY TECHNICIAN	1.00	1.00	1.00
INVESTIGATION ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
PATROL ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
DIGITAL EVIDENCE MANAGEMENT CLERK ³	1.00	-	-
TOTAL POLICE	46.25	45.25	45.25

¹Position is shared 25% w/ Fire

²Position is shared 50% w/ Administration

³Position eliminated FY25-26

⁴Position eliminated; reclassified as Police Officer FY26-27

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-151-101.00	SALARIES & WAGES	2,655,835	3,229,667	3,229,667	2,951,716	3,264,451	1.1%
5-151-102.00	OVERTIME PAY	354,816	214,000	214,000	365,771	225,000	5.1%
5-151-103.00	OASDI/MEDICARE	227,633	264,102	264,102	241,805	268,115	1.5%
5-151-103.02	MATCHING RETIREMENT	537,827	581,370	581,370	561,642	573,906	-1.3%
5-151-105.00	LONGEVITY PAY	52,476	4,750	4,750	4,664	4,820	1.5%
5-151-105.01	EDUCATION/MISCELLANEOUS	5,884	3,900	3,900	5,734	10,500	169.2%
5-151-105.03	STANDBY	17,194	-	-	14,393	-	
5-151-106.00	MEDICAL INSURANCE	426,877	370,734	370,734	336,726	336,862	-9.1%
5-151-106.01	LIFE INSURANCE	9,915	10,104	10,104	3,588	4,002	-60.4%
5-151-106.02	LONG TERM DISABILITY	6,642	6,768	6,768	6,768	6,059	-10.5%
5-151-107.00	WORKERS' COMPENSATION	37,884	61,141	61,141	65,002	51,162	-16.3%
5-151-118.00	ACCRUED COMP TIME	1,538	-	-	-	-	
5-151-202.00	FUEL	99,841	138,000	138,000	141,579	165,000	19.6%
5-151-203.00	TOOLS/SMALL EQUIPMENT	316	4,200	4,200	4,200	1,500	-64.3%
5-151-204.00	POSTAGE & FREIGHT	604	1,000	1,000	386	1,000	0.0%
5-151-205.00	OFFICE SUPPLIES	2,285	6,500	6,500	6,500	8,500	30.8%
5-151-206.00	EMPLOYEE RELATIONS	3,180	5,500	5,500	4,000	6,500	18.2%
5-151-207.00	REPRODUCTION & PRINTING	2,675	5,900	5,900	3,500	5,900	0.0%
5-151-208.00	CLOTHING/PERS PROTECTIVE EQUIP	49,365	71,805	71,805	71,805	74,400	3.6%
5-151-209.00	EDUCATIONAL	-	1,500	1,500	900	1,500	0.0%
5-151-210.00	BOTANICAL & AGRICULTURAL	-	75	75	75	75	0.0%
5-151-211.00	CLEANING AND JANITORIAL	2,241	2,000	2,000	2,000	2,000	0.0%
5-151-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	1,736	-	
5-151-213.00	COMMUNICATIONS EQUIPMENT	1,230	1,500	1,500	1,500	2,500	66.7%
5-151-218.00	PHOTOGRAPHY	107	50	50	50	100	100.0%
5-151-221.00	SAFETY/FIRST AID SUPPLIES	2,569	2,300	2,300	2,300	8,000	247.8%
5-151-223.00	SMALL APPLIANCES	90	200	200	200	200	0.0%
5-151-229.00	POLICE EVIDENCE SUPPLIES	4,775	5,700	5,700	3,500	5,700	0.0%
5-151-230.00	AMMO/GUN/TASER/MISC	50,288	50,000	50,000	50,000	50,000	0.0%
5-151-250.00	OTHER SUPPLIES	4,250	5,140	5,140	2,000	5,140	0.0%
5-151-303.00	VEHICLES/LARGE EQUIPMENT	84,963	75,000	75,000	75,000	75,000	0.0%
5-151-304.00	MACHINERY/EQUIPMENT	33	1,000	1,000	1,000	1,000	0.0%
5-151-304.20	POLICE SPECIALIZED EQUIP	805	2,000	2,000	2,000	2,000	0.0%
5-151-309.00	COMMUNICATION/PHOTO EQUIP	73	2,000	2,000	2,000	3,000	50.0%
5-151-310.00	LANDS/GROUNDS	-	-	-	-	-	
5-151-312.00	BUILDINGS/APPLIANCES	14,376	47,700	47,700	37,307	28,000	-41.3%
5-151-350.00	OTHER MAINTENANCE	-	400	400	400	400	0.0%
5-151-401.00	ELECTRICAL	54,441	51,000	51,000	54,000	54,000	5.9%
5-151-403.00	TELEPHONE	44,312	46,800	46,800	42,120	46,800	0.0%
5-151-405.00	WATER	8,957	10,725	10,725	12,000	12,000	11.9%
5-151-405.50	DRAINAGE CHARGE	787	787	787	787	787	0.0%
5-151-406.00	SEWER	471	550	550	550	605	10.0%
5-151-406.60	DISPOSAL FEES	-	25	25	25	25	0.0%
5-151-409.00	ADVERTISEMENTS/LEGAL NOTICES	883	1,500	1,500	1,300	2,000	33.3%
5-151-413.00	ACCIDENT/DAMAGE CLAIMS	200	-	-	-	-	
5-151-415.00	JANITORIAL SERVICES	38,880	38,880	38,880	38,880	39,042	0.4%
5-151-422.00	CONTRACT LABOR	59,807	-	-	-	-	
5-151-424.00	SERVICE CONTRACTS	185,064	162,289	162,289	188,000	209,796	29.3%
5-151-442.00	CONTRACT MOWING/LANDSCAPING	4,467	3,200	3,200	3,200	5,358	67.4%
5-151-450.00	OTHER SERVICES	22,065	10,500	10,500	10,500	11,385	8.4%
5-151-702.00	BUILDINGS/BUILDING IMPROVEMENT	3,899	-	-	-	-	
5-151-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	-	3,000	
5-151-714.00	RADIOS/RADAR/CAMERAS	116,507	114,026	114,026	116,765	142,286	24.8%
5-151-715.00	OTHER	26,738	26,738	26,738	26,737	59,798	123.6%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-151-813.00	VEHICLES	449,612	527,536	527,536	545,597	567,671	7.6%
5-151-901.00	LIAB/CASUALTY INSURANCE	109,989	126,487	126,487	122,893	125,351	-0.9%
5-151-908.00	SEMINARS/MEMBERSHIP/TRAVE	57,630	65,000	65,000	65,000	94,750	45.8%
5-151-908.20	CONTINUING EDUCATION	7,535	20,000	20,000	5,000	10,000	-50.0%
5-151-910.00	BOARD/CMITTEE/VOLNTR RELATIONS	1,668	1,500	1,500	1,500	2,000	33.3%
5-151-939.00	MOVING/HOUSING EXPENSE	3,490	-	-	-	-	
5-151-950.00	OTHER SUNDRY	94	1,000	1,000	1,000	1,000	0.0%
5-151-950.11	CITIZEN POLICE ACADEMY-EXP	-	6,000	6,000	6,000	6,000	0.0%
5-151-950.31	COMMUNITY RESOURCE EXP	321	1,750	1,750	1,750	2,000	14.3%
5-151-950.40	NARCOTICS ENFORCEMENT	2,000	4,000	4,000	4,000	8,000	100.0%
5-151-950.50	SHOOTING RANGE EXPENSE	1,127	3,000	3,000	3,000	6,000	100.0%
5-151-951.00	K-9 PROGRAM EXPENSE	-	-	-	-	1,000	
TOTAL EXPENDITURES		5,859,530	6,399,299	6,399,299	6,222,351	6,602,946	3.2%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	4,334,520	4,746,536	4,746,536	4,557,809	4,744,877	0.0%
200'S	SUPPLIES	223,817	301,370	301,370	296,231	338,015	12.2%
300'S	MAINTENANCE	100,250	128,100	128,100	117,707	109,400	-14.6%
400'S	SERVICES	420,334	326,256	326,256	351,362	381,798	17.0%
700'S	NON-CAPITAL (SUPPLIES)	147,144	140,764	140,764	143,502	205,084	45.7%
800'S	CAPITAL OUTLAY	449,612	527,536	527,536	545,597	567,671	7.6%
900'S	SUNDRIES	183,854	228,737	228,737	210,143	256,101	12.0%
TOTAL EXPENDITURES		5,859,530	6,399,299	6,399,299	6,222,351	6,602,946	3.2%

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 Chappell 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.

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

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

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|-----|
| • Provide the highest level of Customer Service to our citizens; | GC2 |
| • Education through Fire Prevention Programs in our schools; | GC2 |
| • Maintain a positive public image of the department that the citizens will be proud of; | GC2 |
| • Work on objectives to maintain or lower ISO rating for the City; | GC2 |
| • Look for ways to improve our level of service and be fiscally responsible; and | GC2 |
| • Staffing of Station #2. | GC2 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Average response time in minutes (1st unit on scene) - (MM:SS)	8:14	7:30
Average turnout time - (MM:SS)	2:08	2:00
Number of total inspections	163	180
Number of annual training hours	3,011	3,200
Percentage of annual training hours completed	335%	100%
Average training hours per firefighter	30	30
Number of new certifications	65	70
Number of construction plans reviewed	189	195
Number of community relations events attended/hosted	46	53
Total mutual aid responses	75	85

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
FIRE CHIEF	1.00	1.00	1.00
ASSISTANT FIRE CHIEF	1.00	1.00	1.00
FIRE MARSHAL	1.00	1.00	1.00
DEPUTY FIRE MARSHAL	-	1.00	1.00
FIRE CAPTAIN	3.00	3.00	3.00
FIRE LIEUTENANT	3.00	6.00	6.00
ENGINEER OPERATOR	9.00	6.00	5.00
FIREFIGHTER	9.00	12.00	13.00
POLICE SYSTEMS ADMINISTRATOR ¹	0.25	0.25	0.25
FIRE ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
TOTAL FIRE	28.25	32.25	32.25

¹Position is shared 75% w/ Police

²Position name change from Apparatus Operator FY26-27

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-152-101.00	SALARIES & WAGES	1,701,402	2,034,496	2,034,496	1,912,646	2,080,620	2.3%
5-152-102.00	OVERTIME PAY	205,116	203,000	203,000	203,000	205,000	1.0%
5-152-103.00	OASDI/MEDICARE	146,630	171,552	171,552	161,416	175,437	2.3%
5-152-103.02	MATCHING RETIREMENT	342,814	377,639	377,639	352,525	375,526	-0.6%
5-152-105.00	LONGEVITY PAY	33,644	1,415	1,415	1,328	1,670	18.0%
5-152-105.01	EDUCATION/MISCELLANEOUS	3,610	3,600	3,600	8,242	6,000	66.7%
5-152-106.00	MEDICAL INSURANCE	243,870	247,084	247,084	224,418	224,167	-9.3%
5-152-106.01	LIFE INSURANCE	5,808	6,363	6,363	2,652	2,871	-54.9%
5-152-106.02	LONG TERM DISABILITY	3,891	4,263	4,263	4,263	3,863	-9.4%
5-152-107.00	WORKERS' COMPENSATION	30,531	41,456	41,456	43,079	36,453	-12.1%
5-152-201.00	CHEMICALS	2,227	6,170	6,170	6,170	5,528	-10.4%
5-152-202.00	FUEL	28,946	28,000	28,000	43,218	52,000	85.7%
5-152-203.00	TOOLS/SMALL EQUIPMENT	6,852	11,279	11,279	11,279	11,004	-2.4%
5-152-204.00	POSTAGE & FREIGHT	323	550	550	550	550	0.0%
5-152-205.00	OFFICE SUPPLIES	556	3,000	3,000	3,000	2,500	-16.7%
5-152-206.00	EMPLOYEE RELATIONS	1,583	1,500	1,500	1,500	1,500	0.0%
5-152-207.00	REPRODUCTION & PRINTING	3,782	4,755	4,755	2,800	3,365	-29.2%
5-152-208.00	CLOTHING/PERS PROTECTIVE EQUIP	69,845	80,735	80,735	80,735	74,398	-7.8%
5-152-209.00	EDUCATIONAL	6,249	5,800	5,800	5,200	22,150	281.9%
5-152-211.00	CLEANING AND JANITORIAL	4,065	7,000	7,000	6,100	7,000	0.0%
5-152-213.00	COMMUNICATIONS EQUIPMENT	740	1,875	1,875	1,814	1,875	0.0%
5-152-217.00	FIRE DEPT-GROCERIES/MISC	593	600	600	600	600	0.0%
5-152-218.00	PHOTOGRAPHY	-	150	150	-	150	0.0%
5-152-221.00	SAFETY/FIRST AID SUPPLIES	6,777	4,000	4,000	4,000	4,000	0.0%
5-152-223.00	SMALL APPLIANCES	1,902	1,200	1,200	1,176	-	-100.0%
5-152-230.00	AMMUNITION/GUNS	473	500	500	475	500	0.0%
5-152-250.00	OTHER SUPPLIES	4,640	7,802	7,802	7,500	2,693	-65.5%
5-152-303.00	VEHICLES/LARGE EQUIPMENT	76,251	85,000	126,084	150,000	93,106	9.5%
5-152-304.00	MACHINERY/EQUIPMENT	26,119	44,126	44,126	45,000	24,823	-43.7%
5-152-304.10	PPE TESTING & REPAIR	11,135	12,000	12,000	9,098	12,756	6.3%
5-152-309.00	COMMUNICATION/PHOTO EQUIP	140	2,800	2,800	760	2,800	0.0%
5-152-310.00	LAND/GROUNDS	-	2,000	2,000	-	2,000	0.0%
5-152-312.00	BUILDINGS/APPLIANCES	9,838	18,500	18,500	18,500	18,500	0.0%
5-152-350.00	OTHER MAINTENANCE	-	500	500	-	500	0.0%
5-152-401.00	ELECTRICAL	48,467	77,705	77,705	70,000	103,607	33.3%
5-152-403.00	TELEPHONE	10,228	14,850	14,850	14,804	19,800	33.3%
5-152-404.00	GAS	3,145	4,500	4,500	4,042	6,000	33.3%
5-152-405.00	WATER	2,799	6,300	6,300	4,970	8,400	33.3%
5-152-405.50	DRAINAGE CHARGE	2,825	4,230	4,230	4,000	5,640	33.3%
5-152-406.00	SEWER	1,613	3,960	3,960	2,800	5,280	33.3%
5-152-406.50	GARBAGE	3,271	3,000	3,000	3,569	3,569	19.0%
5-152-406.60	DISPOSAL FEES	-	100	100	100	100	0.0%
5-152-408.20	RENTALS/LEASES-VERF	61,475	61,474	61,474	61,474	-	-100.0%
5-152-409.00	ADVERTISEMENTS/LEGAL NOTICES	204	-	-	-	-	-
5-152-410.00	PHYSICALS	22,800	30,600	30,600	22,800	25,800	-15.7%
5-152-424.00	SERVICE CONTRACTS	68,045	93,336	93,336	98,000	103,976	11.4%
5-152-424.05	BVWACS	55,606	53,881	53,881	53,881	63,936	18.7%
5-152-442.00	CONTRACT MOWING/LANDSCAPING	2,563	7,634	7,634	7,634	9,243	21.1%
5-152-450.00	OTHER SERVICES	10,877	5,800	5,800	5,800	5,800	0.0%
5-152-712.00	OFFICE FURNITURE/EQUIPMENT	4,308	5,000	5,000	5,000	-	-100.0%
5-152-714.00	RADIOS/RADAR/CAMERAS	5,884	9,000	9,000	9,000	9,000	0.0%
5-152-715.00	OTHER CAPITAL	-	-	-	-	48,224	-
5-152-813.00	VEHICLES	12,130	-	-	-	-	-
5-152-901.00	LIAB/CASUALTY INSURANCE	31,556	55,312	55,312	39,591	66,400	20.0%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-152-908.00	SEMINARS/MEMBERSHIP/TRAVE	26,989	24,640	24,640	24,347	24,240	-1.6%
5-152-908.10	MILEAGE	-	500	500	610	750	50.0%
5-152-908.20	CONTINUING EDUCATION	6,593	3,000	3,000	-	3,000	0.0%
5-152-929.00	FIRE FIGHTERS' PENSION	29,440	42,240	42,240	25,920	32,400	-23.3%
5-152-950.00	OTHER SUNDRY	10	-	-	-	-	
	TOTAL EXPENDITURES	3,391,181	3,927,772	3,968,856	3,771,386	4,001,070	1.9%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	2,717,316	3,090,868	3,090,868	2,913,569	3,111,607	0.7%
200'S	SUPPLIES	139,553	164,916	164,916	176,117	189,813	15.1%
300'S	MAINTENANCE	123,484	164,926	206,010	223,358	154,485	-6.3%
400'S	SERVICES	293,916	367,370	367,370	353,874	361,151	-1.7%
700'S	NON-CAPITAL (SUPPLIES)	10,192	14,000	14,000	14,000	57,224	308.7%
800'S	CAPITAL OUTLAY	12,130	-	-	-	-	
900'S	SUNDRIES	94,588	125,692	125,692	90,468	126,790	0.9%
	TOTAL EXPENDITURES	3,391,181	3,927,772	3,968,856	3,771,386	4,001,070	1.9%

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

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

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

ANIMAL CONTROL	
FIELD SERVICES	• Animal bites • Dog at large • Neglect/Cruelty • Multi-Animal Permit • Nuisances
INTAKE	• Stray/Surrender • Reclaim
PET ADOPTION	
• 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.	

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Protect the public's health and safety from vicious, sick and injured animals;
- Educate the public about responsible animal care and ownership;
- Reduce the number of unwanted animals in the community;
- Enforce animal control ordinances;
- Investigate reports of cruelty and neglect of animals; and
- Meet the elements of the Human Animal Support Services model.

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Performance Measures

	FY25 ACTUAL	FY26 TARGET
Annual calls for service	733	760
Number of animal intakes (city/county)	345/446	340/400
Average monthly intakes - city limits	29	28
Average monthly intakes -outside city limits	37	33
Number of strays	413	400
Number of surrenders/other	378	320
Animal bite	75/43	65/35
Number of animals microchipped	135	145
SNAP Program	37	50
Percentage of animals adopted	68%	68%
Percentage of animals fostered	13%	13%
Percentage of animals sent to rescues	13%	13%
Percentage of animals returned to owner	6%	7%
Euthanasia Rate	4.55%	3.13%
Live Release Rate	95.45%	96.87%
Number of adoption events held annually	35	36
Average length of stay for dogs	27	25
Average length of stay for cats	19	17

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
ANIMAL SERVICES MANAGER	1.00	1.00	1.00
ASSISTANT ANIMAL SERVICES MANAGER ¹	1.00	1.00	1.00
ANIMAL SERVICES OFFICER	2.00	2.00	2.00
ANIMAL SERVICES KENNEL TECHNICIAN I-II	3.00	3.00	3.00
PART-TIME VETERINARIAN	-	0.25	0.25
PART-TIME ANIMAL SERVICES RECEPTIONIST	0.50	0.50	0.50
TOTAL ANIMAL SERVICES	7.50	7.75	7.75

¹Position name change from Animal Services Specialist FY26-27

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-154-101.00	SALARIES & WAGES	316,477	352,122	352,122	355,267	371,996	5.6%
5-154-102.00	OVERTIME PAY	14,119	7,000	7,000	11,691	7,000	0.0%
5-154-103.00	OASDI/MEDICARE	25,297	28,136	28,136	28,729	29,652	5.4%
5-154-103.02	MATCHING RETIREMENT	51,639	51,499	51,499	54,221	53,319	3.5%
5-154-105.00	LONGEVITY PAY	343	1,090	1,090	940	1,015	-6.9%
5-154-105.03	STANDBY	7,770	7,600	7,600	7,600	7,600	0.0%
5-154-106.00	MEDICAL INSURANCE	66,979	34,175	34,175	31,044	45,824	34.1%
5-154-106.01	LIFE INSURANCE	887	909	909	546	609	-33.0%
5-154-106.02	LONG TERM DISABILITY	594	609	609	609	575	-5.6%
5-154-107.00	WORKERS' COMPENSATION	6,377	9,915	9,915	11,175	9,995	0.8%
5-154-118.00	ACCRUED COMP TIME	115	-	-	-	-	
5-154-202.00	FUEL	5,466	5,000	5,000	6,615	8,000	60.0%
5-154-203.00	TOOLS/SMALL EQUIPMENT	1,763	900	900	500	900	0.0%
5-154-204.00	POSTAGE & FREIGHT	2,198	2,700	2,700	1,500	2,000	-25.9%
5-154-205.00	OFFICE SUPPLIES	1,479	600	600	1,200	1,500	150.0%
5-154-206.00	EMPLOYEE RELATIONS	1,461	1,200	1,200	1,200	1,500	25.0%
5-154-207.00	REPRODUCTION & PRINTING	696	900	900	700	775	-13.9%
5-154-208.00	CLOTHING/PERS PROTECTIVE EQUIP	4,897	3,000	3,000	2,800	2,900	-3.3%
5-154-210.00	BOTANICAL & AGRICULTURAL	-	-	-	107	-	
5-154-211.00	CLEANING AND JANITORIAL	2,274	1,980	1,980	1,980	2,000	1.0%
5-154-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	53	-	
5-154-213.00	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	
5-154-215.00	ANIMAL CONTRL/SHELTER SUPPLIES	81,597	63,960	30,930	30,930	29,619	-53.7%
5-154-219.00	ANIMAL SHELTER MEDICAL SUPPLIES	-	-	33,030	50,000	51,763	
5-154-221.00	SAFETY/FIRST AID SUPPLIES	29	300	300	1,100	1,170	290.0%
5-154-223.00	SMALL APPLIANCES	532	-	-	-	250	
5-154-250.00	OTHER SUPPLIES	473	500	500	401	500	0.0%
5-154-303.00	VEHICLES/LARGE EQUIPMENT	1,502	1,600	1,600	1,039	1,500	-6.3%
5-154-312.00	BUILDINGS/APPLIANCES	4,011	2,000	2,000	5,500	6,120	206.0%
5-154-401.00	ELECTRICAL	15,518	21,900	21,900	21,900	21,900	0.0%
5-154-403.00	TELEPHONE	1,186	1,200	1,200	1,200	1,200	0.0%
5-154-404.00	GAS	4,434	4,000	4,000	2,600	3,900	-2.5%
5-154-405.00	WATER	7,755	4,240	4,240	4,240	4,665	10.0%
5-154-405.50	DRAINAGE CHARGE	787	800	800	787	787	-1.6%
5-154-406.00	SEWER	3,546	2,310	2,310	2,310	2,310	0.0%
5-154-406.60	DISPOSAL FEES	356	500	500	500	500	0.0%
5-154-409.00	ADVERTISEMENTS/LEGAL NOTICES	3,304	2,750	2,750	2,700	3,000	9.1%
5-154-415.00	JANITORIAL SERVICES	5,280	5,280	5,280	5,280	5,302	0.4%
5-154-416.00	VETERINARIAN SERVICES	48,400	15,000	15,000	3,000	3,000	-80.0%
5-154-417.50	ANIMAL ADOPTION COUPON EXPENSE	3,624	10,000	10,000	6,000	6,000	-40.0%
5-154-424.00	SERVICE CONTRACTS	6,510	2,240	2,240	2,200	1,763	-21.3%
5-154-442.00	CONTRACT MOWING/LANDSCAPING	3,099	2,500	2,500	2,500	2,364	-5.4%
5-154-450.00	OTHER SERVICES	5,381	4,500	4,500	1,200	1,419	-68.5%
5-154-714.00	RADIOS/RADAR/CAMERAS	5,893	5,797	5,797	5,797	5,797	0.0%
5-154-901.00	LIAB/CASUALTY INSURANCE	11,095	12,257	12,257	11,527	12,680	3.5%
5-154-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,769	2,000	2,000	1,500	2,800	40.0%
5-154-908.10	MILEAGE	375	-	-	150	900	
5-154-910.00	BOARD/CMTTEE/VOLNTR RELATIONS	-	300	300	300	300	0.0%
5-154-950.00	OTHER SUNDRY	529	850	850	200	500	-41.2%
	TOTAL EXPENDITURES	727,815	676,119	676,119	683,338	719,169	6.4%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	490,597	493,055	493,055	501,822	527,585	7.0%
200'S	SUPPLIES	102,865	81,040	81,040	99,086	102,877	26.9%
300'S	MAINTENANCE	5,513	3,600	3,600	6,539	7,620	111.7%
400'S	SERVICES	109,180	77,220	77,220	56,417	58,110	-24.7%
700'S	NON-CAPITAL (SUPPLIES)	5,893	5,797	5,797	5,797	5,797	0.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	13,766	15,407	15,407	13,677	17,180	11.5%
	TOTAL EXPENDITURES	727,815	676,119	676,119	683,338	719,169	6.4%

The City of Brenham Municipal Court is the judicial branch of city government. The Municipal Court is dedicated to promoting and upholding the integrity of the Court and building public trust and confidence in the judicial system while maintaining the highest standards in customer service. The Court has jurisdiction over offenses occurring within the city limits and has extra-territorial jurisdiction. A statutory court created by the Texas Legislature, the Court has exclusive criminal jurisdiction over Class C misdemeanor cases and limited civil jurisdiction, processing between 6,000 - 8,000 cases annually.

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

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

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

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Implement Electronic Warrant Imaging System with Washington County Communications; GC2
- Conduct performance measures in areas such as access and fairness, clearance rates, time to disposition, trial date certainty, cost per case, and effective use of jurors; and GC2
- Implement Public Awareness Program to educate citizens on new or existing legislation resulting in an enhanced awareness on traffic safety, school safety, alcohol & drug issues, as well as domestic & social issues. GC2

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Number of cases filed with Court	1,928	2,250
Number of cases disposed	2,393	2,600
Number of warrants issued	908	900
Total cases on docket at FYE	9,104	9,200
Cases satisfied by community service	34	35
Cases satisfied by jail credit	335	240
Cases waived for indigency	49	40

Personnel Summary

	FTE (FULL-TIME-EQUIVALENT) COUNT		
POSITIONS	FY 24-25	FY 25-26	FY 26-27
COURT ADMINISTRATOR	1.00	1.00	1.00
COURT CLERK I-II	2.00	2.00	2.00
COURT CLERK ASSISTANT	1.00	1.00	1.00
PART-TIME MUNICIPAL COURT CLERK	0.50	0.50	0.50
TOTAL MUNICIPAL COURT	4.50	4.50	4.50

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-155-101.00	SALARIES & WAGES	256,054	272,166	272,166	263,387	275,002	1.0%
5-155-102.00	OVERTIME PAY	7	-	-	49	-	
5-155-103.00	OASDI/MEDICARE	19,502	21,118	21,118	20,271	21,330	1.0%
5-155-103.02	MATCHING RETIREMENT	33,496	33,806	33,806	33,557	33,536	-0.8%
5-155-105.00	LONGEVITY PAY	1,614	2,085	2,085	1,863	2,020	-3.1%
5-155-105.01	EDUCATION/MISCELLANEOUS	1,523	1,800	1,800	1,658	1,800	0.0%
5-155-106.00	MEDICAL INSURANCE	30,679	27,781	27,781	25,236	25,939	-6.6%
5-155-106.01	LIFE INSURANCE	605	626	626	312	348	-44.4%
5-155-106.02	LONG TERM DISABILITY	405	420	420	420	379	-9.8%
5-155-107.00	WORKERS' COMPENSATION	331	498	498	499	445	-10.6%
5-155-118.00	ACCRUED COMP TIME	175	-	-	-	-	
5-155-203.00	TOOLS/SMALL EQUIPMENT	31	-	-	61	-	
5-155-204.00	POSTAGE & FREIGHT	3,895	5,000	5,000	2,800	5,000	0.0%
5-155-205.00	OFFICE SUPPLIES	634	2,000	2,000	2,000	2,000	0.0%
5-155-206.00	EMPLOYEE RELATIONS	-	500	500	500	500	0.0%
5-155-207.00	REPRODUCTION & PRINTING	2,972	4,000	4,000	3,500	4,000	0.0%
5-155-208.00	CLOTHING/PERS PROTECTIVE EQUIP	52	250	250	250	250	0.0%
5-155-209.00	EDUCATIONAL	-	250	250	-	250	0.0%
5-155-211.00	CLEANING AND JANITORIAL	204	200	200	221	200	0.0%
5-155-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	12	-	
5-155-213.00	COMMUNICATIONS EQUIPMENT	750	-	-	-	-	
5-155-221.00	SAFETY/FIRST AID SUPPLIES	-	200	200	200	200	0.0%
5-155-250.00	OTHER SUPPLIES	16	50	50	50	50	0.0%
5-155-303.00	VEHICLES/LARGE EQUIPMENT	-	300	300	-	-	-100.0%
5-155-403.00	TELEPHONE	294	604	604	-	604	0.0%
5-155-419.00	LEGAL FEES	22,761	42,000	42,000	20,000	34,000	-19.0%
5-155-424.00	SERVICE CONTRACTS	26,129	27,644	27,644	28,000	35,644	28.9%
5-155-450.00	OTHER SERVICES	573	100	100	418	100	0.0%
5-155-901.00	LIAB/CASUALTY INSURANCE	407	468	468	439	483	3.2%
5-155-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,625	3,800	3,800	3,913	5,000	31.6%
5-155-908.10	MILEAGE	1,124	2,100	2,100	2,000	2,100	0.0%
5-155-950.00	OTHER SUNDRY	(25)	150	150	150	150	0.0%
TOTAL EXPENDITURES		407,833	449,916	449,916	411,766	451,330	0.3%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	344,393	360,300	360,300	347,252	360,799	0.1%
200'S	SUPPLIES	8,553	12,450	12,450	9,594	12,450	0.0%
300'S	MAINTENANCE	-	300	300	-	-	-100.0%
400'S	SERVICES	49,757	70,348	70,348	48,418	70,348	0.0%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	5,130	6,518	6,518	6,502	7,733	18.6%
TOTAL EXPENDITURES		407,833	449,916	449,916	411,766	451,330	0.3%

The General Government Services Department serves as the administrative body providing managerial oversight across multiple departments and funds, ensuring service requests are addressed promptly and operations run efficiently and effectively. It oversees Communications and Public Relations, Development Services, Maintenance, Streets, Parks and Recreation, the Aquatic Center, Sanitation, Drainage, the Airport, Tourism and Marketing, and Engineering. In addition to oversight, the department manages work order systems for Maintenance, Streets, and Parks and Recreation to ensure timely responses. It also leads strategic planning for street and drainage projects, the Parks Master Plan, and facility and fleet needs, supporting efficient, effective, and sustainable city services.

See each respective department for their individual overviews.

MANAGERIAL OVERSIGHT	
FUND 101	
PUBLIC RELATIONS & COMMUNICATIONS DEPT 049	• Press releases • Social media releases
DEVELOPMENT SERVICES DEPT 122	• Code compliance • Health inspections • Planning & Zoning • Permitting
FLEET/FACILITY MAINTENANCE DEPT 131	• Facility maintenance program • Vehicle maintenance program
STREET DEPARTMENT 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
GENERAL GOVERNMENT SERVICES DEPT 167	• Engineering
FUND 106	
SANITATION DEPT 042	• Residential collection • Commercial collection <i>The City of Brenham outsources residential and commercial garbage pickup to Brazos Valley Recycling (BVR).</i>
FUND 107	
DRAINAGE DEPT 041	• Drainage improvement projects • Funded by drainage fees and grant revenue
FUND 215	
AIRPORT DEPT 148	• Airport Operations • Airport Maintenance
FUND 249	
TOURISM DEPT 100	• The Barnhill Center facilities • Visit Brenham facility • Visitor engagement

Goals and Objectives

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

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Sections of roadways enhanced	12	17
New projects initiated	16	18
BCDC Parks and Recreation improvements (millions)	\$1.57	\$2.4

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
ASSISTANT CITY MANAGER	1.00	1.00	1.00
DIRECTOR OF PUBLIC WORKS	1.00	1.00	1.00
PURCHASING & PUBLIC WORKS PROJECT MANAGER ¹	0.50	0.50	0.50
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
PART-TIME DIRECTOR OF ENGINEERING	0.50	0.50	0.50
TOTAL PUBLIC WORKS	4.00	4.00	4.00

¹Position is shared 50% w/ Purchasing

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-167-101.00	SALARIES & WAGES	345,767	464,806	464,806	439,641	455,761	-1.9%
5-167-103.00	OASDI/MEDICARE	26,660	36,642	36,642	34,438	35,955	-1.9%
5-167-103.02	MATCHING RETIREMENT	52,104	68,031	68,031	73,205	67,752	-0.4%
5-167-105.00	LONGEVITY PAY	1,924	2,180	2,180	2,130	2,240	2.8%
5-167-105.01	EDUCATION/MISCELLANEOUS	8,242	12,000	12,000	12,072	12,000	0.0%
5-167-106.00	MEDICAL INSURANCE	34,199	37,808	37,808	34,338	39,489	4.4%
5-167-106.01	LIFE INSURANCE	1,107	1,260	1,260	312	348	-72.4%
5-167-106.02	LONG TERM DISABILITY	741	844	844	844	765	-9.4%
5-167-107.00	WORKERS' COMPENSATION	514	864	864	876	750	-13.2%
5-167-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	-	-	
5-167-118.00	ACCRUED COMP TIME	73	-	-	-	-	
5-167-204.00	POSTAGE & FREIGHT	564	150	150	500	500	233.3%
5-167-205.00	OFFICE SUPPLIES	1,003	500	500	300	500	0.0%
5-167-206.00	EMPLOYEE RELATIONS	223	400	400	250	300	-25.0%
5-167-207.00	REPRODUCTION & PRINTING	252	300	300	450	400	33.3%
5-167-208.00	CLOTHING/PERS PROTECTIVE EQUIP	217	450	450	400	400	-11.1%
5-167-211.00	CLEANING/JANITORIAL	29	-	-	50	-	
5-167-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	50	-	
5-167-213.00	COMMUNICATIONS EQUIPMENT	-	100	100	100	100	0.0%
5-167-250.00	OTHER SUPPLIES	92	100	100	50	100	0.0%
5-167-303.00	VEHICLES/LARGE EQUIPMENT	15	-	-	-	-	
5-167-402.00	AUDITS/CONSULTANTS FEES	6,939	2,500	2,500	1,500	52,500	2000.0%
5-167-403.00	TELEPHONE	200	-	-	460	456	
5-167-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,111	550	550	1,000	1,000	81.8%
5-167-424.00	SERVICE CONTRACTS	11,334	12,640	12,640	12,000	12,640	0.0%
5-167-450.00	OTHER SERVICES	2,130	-	-	500	1,000	
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVE	695	9,772	9,772	7,000	6,049	-38.1%
5-167-908.10	MILEAGE	255	650	650	1,000	1,000	53.8%
5-167-939.00	UNEMPLOYMENT BENEFITS	3,268	-	-	-	-	
TOTAL EXPENDITURES		499,656	652,547	652,547	623,466	692,005	6.0%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	471,329	624,435	624,435	597,856	615,060	-1.5%
200'S	SUPPLIES	2,380	2,000	2,000	2,150	2,300	15.0%
300'S	MAINTENANCE	15	-	-	-	-	
400'S	SERVICES	21,714	15,690	15,690	15,460	67,596	330.8%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	4,218	10,422	10,422	8,000	7,049	-32.4%
TOTAL EXPENDITURES		499,656	652,547	652,547	623,466	692,005	6.0%

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

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

SUPPORT	
• 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.

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|---|-----|
| • Obtain personnel needed to meet the technology demands of the City; | GC1 |
| • Improve cybersecurity posture for the City of Brenham; | GC1 |
| • Maintain and improve technology infrastructure for all City operations. | GC1 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Devices supported per IT staff member	181	191
Total storage capacity managed (TB)	148	148
Percentage of storage distribution:		
File servers	9%	9%
Laserfiche	2%	2%
Surveillance camera data	16%	16%
Police in-car & body camera	73%	73%
Annual cybersecurity training completion rate	100%	100%

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
IT MANAGER	1.00	1.00	1.00
IT INFRASTRUCTURE ADMINISTRATOR	1.00	1.00	1.00
IT SYSTEMS ADMINISTRATOR I-II ¹	1.00	1.00	2.00
IT NETWORK TECHNICIAN	1.00	1.00	1.00
IT TECHNICIAN	2.00	2.00	2.00
TOTAL INFORMATION TECHNOLOGY	6.00	6.00	7.00

¹Position moved from HR & reclassified as IT Network Technician FY26-27

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-172-101.00	SALARIES & WAGES	425,022	494,612	494,612	502,102	566,755	14.6%
5-172-102.00	OVERTIME PAY	948	3,000	3,000	844	3,000	0.0%
5-172-103.00	OASDI/MEDICARE	32,157	38,703	38,703	38,497	44,226	14.3%
5-172-103.02	MATCHING RETIREMENT	75,470	85,196	85,196	86,070	94,667	11.1%
5-172-105.00	LONGEVITY PAY	1,688	2,305	2,305	2,049	2,365	2.6%
5-172-105.01	EDUCATION/MISCELLANEOUS	6,017	6,000	6,000	6,040	6,000	0.0%
5-172-106.00	MEDICAL INSURANCE	59,312	57,998	57,998	52,674	70,183	21.0%
5-172-106.01	LIFE INSURANCE	1,323	1,569	1,569	468	609	-61.2%
5-172-106.02	LONG TERM DISABILITY	887	1,051	1,051	1,051	1,064	1.2%
5-172-107.00	WORKERS' COMPENSATION	1,420	2,434	2,434	1,715	2,491	2.3%
5-172-202.00	FUEL	620	500	500	1,064	1,500	200.0%
5-172-203.00	TOOLS/SMALL EQUIPMENT	-	100	100	100	1,100	1000.0%
5-172-204.00	POSTAGE & FREIGHT	-	50	50	130	50	0.0%
5-172-205.00	OFFICE SUPPLIES	30	100	100	100	100	0.0%
5-172-206.00	EMPLOYEE RELATIONS	597	740	740	740	740	0.0%
5-172-207.00	REPRODUCTION & PRINTING	175	200	200	200	200	0.0%
5-172-208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,020	1,500	1,500	1,500	1,500	0.0%
5-172-209.00	EDUCATIONAL	-	-	-	-	-	
5-172-211.00	CLEANING & JANITORIAL	63	65	65	65	65	0.0%
5-172-212.00	COMPUTER EQUIPMENT & SUPPLIES	13,633	8,000	8,000	7,014	15,800	97.5%
5-172-250.00	OTHER SUPPLIES	497	570	570	500	500	-12.3%
5-172-301.00	UTILITY LINES	-	2,500	2,500	2,500	2,500	0.0%
5-172-303.00	VEHICLES/LARGE EQUIPMENT	1,058	500	500	1,500	1,500	200.0%
5-172-402.80	SPECIAL SERVICES	4,641	5,000	5,000	3,855	5,000	0.0%
5-172-403.00	TELEPHONE	24,799	24,576	24,576	24,580	25,092	2.1%
5-172-424.00	SERVICE CONTRACTS	210,852	249,590	249,590	257,315	300,287	20.3%
5-172-450.00	OTHER SERVICES	15	15	15	15	15	0.0%
5-172-712.00	OFFICE FURNITURE/EQUIPMENT	3,941	30,500	30,500	26,354	30,500	0.0%
5-172-901.00	LIAB/CASUALTY INSURANCE	44,513	51,694	51,694	45,026	49,529	-4.2%
5-172-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,585	11,200	11,200	7,146	11,675	4.2%
5-172-908.10	MILEAGE	421	1,250	1,250	951	1,250	0.0%
5-172-949.00	UNEMPLOYMENT BENEFITS	3,255	-	-	3,810	-	
TOTAL EXPENDITURES		919,958	1,081,518	1,081,518	1,075,975	1,240,263	14.7%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	604,243	692,868	692,868	691,510	791,360	14.2%
200'S	SUPPLIES	16,635	11,825	11,825	11,413	21,555	82.3%
300'S	MAINTENANCE	1,058	3,000	3,000	4,000	4,000	33.3%
400'S	SERVICES	240,307	279,181	279,181	285,765	330,394	18.3%
700'S	NON-CAPITAL (SUPPLIES)	3,941	30,500	30,500	26,354	30,500	0.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	53,775	64,144	64,144	56,933	62,454	-2.6%
TOTAL EXPENDITURES		919,958	1,081,518	1,081,518	1,075,975	1,240,263	14.7%



GENERAL FUND SUB-FUNDS

TOTAL GENERAL FUND SUB-FUNDS

(FUNDS 215, 225, 226, 232, 236, 249)

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
	BEGINNING FUND BALANCE	1,482,369	2,493,994	2,493,994	2,493,994	2,145,691	
	TOTAL REVENUES	1,628,241	1,341,020	1,441,020	1,388,342	1,796,413	34.0%
	TOTAL EXPENDITURES	3,007,432	2,809,120	3,240,789	3,042,566	3,517,188	25.2%
	TOTAL TRANSFERS IN/(OUT)	2,390,817	846,598	741,598	1,305,921	877,876	3.7%
	CHANGE IN FUND BALANCE	1,011,625	(621,502)	(1,058,171)	(348,303)	(842,899)	35.6%
	ENDING FUND BALANCE	2,493,994	1,872,492	1,435,823	2,145,691	1,302,792	-30.4%

There are six (6) General Fund sub-funds with combined budgets of \$3,517,188.

Fund	Revenues	Transfers In/(Out)	Expenditures	Net Change
215 Airport	\$ 817,000	\$ 13,876	\$ 912,912	\$ (82,036)
225 PD Equipment	27,691	0	27,691	0
226 Public Safety Training	5,000	0	5,000	0
232 Donations	99,000	0	119,258	(20,258)
236 Capital/Non-Routine	310,000	0	1,059,322	(749,322)
249 Tourism & Marketing	537,722	864,000	1,393,005	8,717
Total	\$ 1,796,413	\$ 877,876	\$ 3,517,188	\$ (842,899)

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 donors' wishes.

The **Capital/Non-Routine** sub-fund is used to account for General Fund capital and large dollar non-routine purchases. Budgeted revenue of \$310,000 is related to the sale of an existing ladder truck. Expenditures in the FY27 budget include: \$55,000 for services related to the city-wide Americans with Disabilities Act Title II compliance plan, \$264,410 for a booster truck for the Fire Department, \$45,000 for a 6x6 UTV for the Fire Department, \$108,488 for improvements at the Police Station, \$77,907 for equipment for the Police Department, \$290,885 for IT related capital, \$94,588 for improvements at City Hall, \$45,000 for an equipment storage building for the Parks Department, \$50,000 for an aircraft tug at the Brenham Municipal Airport, and \$28,044 for a shade canopy at the Animal Shelter.

The **Tourism & Marketing** sub-fund includes expenditures related to the Barnhill 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.

The Brenham Municipal Airport was built in 1965, on over 173 acres, approximately three miles northwest of downtown Brenham. The terminal supports both business and general aviation, offering key facilities such as hangars for aircraft storage, a pilot lounge, restrooms, showers, and flight planning areas. A courtesy vehicle is available to pilots on a first come, first served basis for outings less than 3 hours and within 25 miles of downtown Brenham. Brenham Aviation, the City operated fixed-base operator (FBO), manages day-to-day airport operations. The airport provides both self-serve and full-service fueling with AvGas and Jet-A. The City operated FBO's fuel is maintained to the ATA 103 standards and subjected to daily quality control.

Up to \$111,111 of airport operating expenses qualify for the TxDOT's Routine Airport Maintenance Program (RAMP), which includes lower cost airside and landside improvements beyond routine maintenance. The City initially funds 100% of costs and is reimbursed for 90% of eligible expenditures through the grant, requiring a 10% City match.

AMENITIES & SERVICES	
HANGARS	• GROUND SPACE - Ground leases are available for the construction of private aviation hangars. • T-HANGARS - The airport offers 20 City-owned T-hangars available for lease to general aviation tenants. • PRIVATELY-OWNED T-HANGARS - An additional 10 T-hangar units are available through a privately-owned facility on-site. • CORPORATE HANGARS - All corporate hangars at the airport are privately owned and located on ground leases with the City.
FUELING	• Self-service fuel available 24/7 • Full-service available during attended hours and on an on-call basis. Types of Fuel: • AvGas • Jet A
AIRCRAFT SERVICES	• Aircraft repair services, major and minor • Aircraft maintenance for piston and turbine planes • Aircraft ground handling • Aircraft charter • Aircraft management • Aircraft inspections • Pilot supplies
PROJECTS	Adoption of the Airport Ordinance, replacement of the AWOS, implementation of a hangar inspection program, infield grading for areas with erosion and ruts, and the development of a plan for FY2024-30 non primary entitlement and FY2023-26 IJA allocations.
AIRPORT MAINTENANCE	
• ROUTINE AIRPORT MAINTENANCE PROGRAM (RAMP) - Brenham participates in TxDOT's Routine Airport Maintenance Program (RAMP), which offers up to \$111,111 in eligible maintenance costs each year, with a 90/10 funding match. The City pays costs up front and is reimbursed for 90% of eligible costs, maximum reimbursement is \$100,000. • VEGETATION MANAGEMENT - Runways, taxiways, and airport grounds are regularly mowed and cleared to prevent overgrowth and debris, maintaining safety and visibility. • RUNWAY REPAIR AND MAINTENANCE - Ongoing inspections and repairs help extend the life of runways, taxiways, and taxi lanes, supporting safe and efficient operations. • LIGHTING - Airport lighting systems are routinely checked and maintained to ensure visibility.	

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Provide courteous, professional and friendly service to all airport patrons; GC1
- Utilize TxDOT's Routine Airport Maintenance Program (RAMP) to improve all aspects of the City's airport; GC1
- Strive to keep all available hangar space leased and utilized for aviation activities; GC1
- Maintain and preserve the integrity of the pavement, runways and taxiways; GC1
- Expand the airport through additional corporate and T-hangar lease space; and GC1
- Support airport growth by providing other various aviation needs. GC1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Annual fuel sales (gallon): JET A	71,831	75,000
Annual fuel sales (gallon): AVGAS	31,146	32,000
Number of arrivals	13,394	13,394
Number of departures	10,567	10,567
Number of courtesy cars	1	1

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
AIRPORT OPERATIONS MANAGER	1.00	1.00	1.00
INTERIM AIRPORT MANAGER	0.50	0.50	0.50
PART-TIME LINE SERVICE TECH	1.00	1.00	1.00
TOTAL AIRPORT	2.50	2.50	2.50

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From Prior Yr
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BEGINNING FUND BALANCE	-	82,036	82,036	82,036	82,036		
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REVENUES

4-521.10	GRANT REVENUE-AIRPORT	182,000	100,000	100,000	100,000	100,000	0.0%
4-529.00	AIRPORT REVENUES-LEASES	104,037	105,000	105,000	104,037	105,000	0.0%
4-529.10	AIRPORT MERCHANDISE SALES	424	250	250	733	750	200.0%
4-529.20	JET A FUEL SALES	335,598	309,120	409,120	451,821	446,250	9.1%
4-529.21	AVGAS FUEL SALES	140,758	141,378	141,378	93,693	154,500	9.3%
4-529.30	AIRPORT SERVICES	75	-	-	7,675	8,500	
4-529.40	FUEL FLOWAGE FEES	4,621	2,200	2,200	5,000	2,000	-9.1%
	TOTAL REVENUES	767,513	657,948	757,948	762,959	817,000	7.8%

EXPENDITURES

5-148-101.00	SALARIES & WAGES	120,663	145,831	145,831	90,136	146,019	0.1%
5-148-102.00	OVERTIME PAY	618	-	-	6,000	5,500	
5-148-103.00	OASDI/MEDICARE	9,262	11,168	11,168	7,836	12,490	11.8%
5-148-103.02	MATCHING RETIREMENT	11,537	11,991	11,991	14,590	14,619	21.9%
5-148-105.00	LONGEVITY PAY	37	155	155	102	155	0.0%
5-148-105.03	STANDBY	-	-	-	11,000	11,600	
5-148-106.00	MEDICAL INSURANCE	6,061	6,394	6,394	5,808	9,562	49.5%
5-148-106.01	LIFE INSURANCE	217	222	222	78	87	-60.8%
5-148-106.02	LONG TERM DISABILITY	145	149	149	149	134	-10.1%
5-148-107.00	WORKERS COMPENSATION	1,336	2,351	2,351	1,731	2,354	0.1%
5-148-202.00	FUEL	2,916	2,520	2,520	2,600	3,070	21.8%
5-148-203.00	TOOLS/SMALL EQUIPMENT	2,816	1,000	1,000	500	1,000	0.0%
5-148-204.00	POSTAGE	87	50	50	50	50	0.0%
5-148-205.00	OFFICE SUPPLIES	294	240	240	240	240	0.0%
5-148-206.00	EMPLOYEE RELATIONS	-	-	-	-	100	
5-148-207.00	REPRODUCTION & PRINTING	253	1,305	1,305	400	450	-65.5%
5-148-208.00	CLOTHING/PERS PROTECTIVE EQUIP	390	710	710	500	710	0.0%
5-148-209.00	EDUCATIONAL	-	300	300	300	300	0.0%
5-148-210.00	BOTANICAL & AGRICULTURAL	-	6,000	6,000	4,000	6,000	0.0%
5-148-211.00	CLEANING AND JANITORIAL	753	200	200	200	200	0.0%
5-148-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	12	-	
5-148-216.20	RESALE ITEMS-AIRPORT	2,114	6,150	6,150	2,000	4,950	-19.5%
5-148-216.40	RESALE FUEL-JET A	189,044	188,160	288,160	304,979	276,250	-4.1%
5-148-216.41	RESALE FUEL-AVGAS	105,798	114,132	114,132	79,639	124,500	9.1%
5-148-221.00	SAFETY/FIRST AID SUPPLIES	-	35	35	-	1,785	5000.0%
5-148-250.00	OTHER SUPPLIES	7,620	1,000	1,000	6,008	3,400	240.0%
5-148-303.00	VEHICLES/LARGE EQUIPMENT	231	1,500	1,500	1,500	1,500	0.0%
5-148-304.00	MACHINERY/EQUIPMENT	156	750	750	-	600	-20.0%
5-148-310.00	LAND/GROUNDS	336	-	-	-	2,500	
5-148-312.00	BUILDINGS/APPLIANCES	4,807	1,200	1,200	1,000	1,200	0.0%
5-148-350.00	OTHER MAINTENANCE	3,820	5,000	5,000	6,008	5,000	0.0%
5-148-401.00	ELECTRICAL	11,242	11,767	11,767	11,200	11,767	0.0%
5-148-402.00	AUDITS/CONSULTANTS FEES	-	-	-	66,500	15,000	

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From Prior Yr
5-148-403.00	TELEPHONE	917	540	540	1,196	1,272	135.6%
5-148-405.00	WATER	9,352	6,300	6,300	7,000	7,200	14.3%
5-148-408.10	RENTALS/LEASES-FLEET	15,800	20,400	20,400	20,400	20,400	0.0%
5-148-409.00	ADVERTISEMENTS/LEGAL NOTICES	494	240	240	500	480	100.0%
5-148-413.00	ACCIDENT/DAMAGE CLAIMS	2,750	-	-	-	-	
5-148-415.00	JANITORIAL SERVICES	3,406	3,010	3,010	4,010	3,010	0.0%
5-148-424.00	SERVICE CONTRACTS	36,250	42,918	42,918	35,000	46,713	8.8%
5-148-450.00	OTHER SERVICES	2,593	660	660	440	440	-33.3%
5-148-712.00	OFFICE FURNITURE/EQUIPMENT	9,743	10,000	10,000	8,500	-	-100.0%
5-148-715.00	OTHER CAPITAL	-	-	-	-	21,000	
5-148-901.00	LIAB/CASUALTY INSURANCE	15,390	17,698	17,698	17,169	18,886	6.7%
5-148-906.00	INVENTORY ADJUSTMENTS	(1,814)	-	-	1,152	1,000	
5-148-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,618	3,930	3,930	1,600	4,230	7.6%
5-148-908.10	MILEAGE	-	300	300	-	300	0.0%
5-148-910.00	BOARD/CMITTEE/VOLNTR RELAT	463	750	750	300	750	0.0%
5-148-924.00	CONTINGENCY-RAMP GRANT EXP	115,846	111,000	111,000	111,111	111,000	0.0%
5-148-950.00	OTHER SUNDRY	12,852	13,139	13,139	14,055	13,139	0.0%
TOTAL EXPENDITURES		708,212	751,165	851,165	847,499	912,912	7.3%

EXPENDITURES BY CATEGORY

100'S	PERSONNEL	149,876	178,261	178,261	137,430	202,520	13.6%
200'S	SUPPLIES	312,084	321,802	421,802	401,428	423,005	0.3%
300'S	MAINTENANCE	9,349	8,450	8,450	8,508	10,800	27.8%
400'S	SERVICES	82,804	85,835	85,835	146,246	106,282	23.8%
700'S	NON-CAPITAL (SUPPLIES)	9,743	10,000	10,000	8,500	21,000	110.0%
800'S	CAPITAL OUTLAY	-	-	-	-	-	
900'S	SUNDRIES	144,356	146,817	146,817	145,387	149,305	1.7%
TOTAL EXPENDITURES		708,212	751,165	851,165	847,499	912,912	7.3%

TRANSFERS IN/(OUT)

6-000-601.00	INTERFUND TRNSF FR GENERAL FD	22,734	93,217	93,217	84,540	95,876	2.9%
6-000-602.03	INTERFUND TRNSF AIRPORT CAP	-	-	-	-	(82,000)	
NET TRANSFERS IN/(OUT)		22,734	93,217	93,217	84,540	13,876	-85.1%

CHANGE IN FUND BALANCE 82,036 - - - (82,036)

ENDING FUND BALANCE 82,036 82,036 82,036 82,036 (0)

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		160,830	-	-	-	-	
REVENUES							
4-521.00	GRANT REVENUES	45,514	-	-	3,553	27,691	
TOTAL REVENUES		45,514	-	-	3,553	27,691	
EXPENDITURES							
5-100-208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,225	-	-	3,553	27,691	
5-100-815.00	OTHER CAPITAL	160,829	-	-	-	-	
TOTAL EXPENDITURES		162,054	-	-	3,553	27,691	
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	(44,290)	-	-	-	-	
CHANGE IN FUND BALANCE		(160,830)	-	-	-	-	
ENDING FUND BALANCE		-	-	-	-	-	

PUBLIC SAFETY TRAINING FUND - 226

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		19,885	25,436	25,436	25,436	25,922	
REVENUES							
4-521.00	GRANT REVENUES	5,551	2,500	2,500	5,486	5,000	100.0%
TOTAL REVENUES		5,551	2,500	2,500	5,486	5,000	100.0%
EXPENDITURES							
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	-	5,000	5,000	5,000	5,000	0.0%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		-	5,000	5,000	5,000	5,000	0.0%
CHANGE IN FUND BALANCE		5,551	(2,500)	(2,500)	486	-	-100.0%
ENDING FUND BALANCE		25,436	22,936	22,936	25,922	25,922	13.0%

CITY OF BRENHAM

FY2026-27 BUDGET

DONATIONS FUND - 232

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		412,664	630,028	630,028	630,028	671,463	
REVENUES							
4-529.24	DONATIONS-SIMON/BARNHILL IMPRV	28,150	20,000	20,000	4,000	4,000	-80.0%
4-529.25	DONATIONS-DOWNTOWN IMPRVMTS	1,243	1,000	1,000	1,000	1,000	0.0%
4-529.26	DONATIONS-SIP/SWIRL	41,551	46,000	46,000	38,500	40,000	-13.0%
4-529.44	DONATIONS-PARKS DEPARTMENT	885	-	-	-	-	
4-529.46	DONATIONS/LIBRARY	128,001	24,750	24,750	28,000	25,000	1.0%
4-529.97	DONATIONS-FIRE DEPARTMENT	4,000	500	500	500	500	0.0%
4-529.98	DONATIONS-POLICE DEPARTMENT	24,412	500	500	4,295	3,500	600.0%
4-529.99	DONATIONS-ANIMAL SHELTER	47,177	34,000	34,000	25,000	25,000	-26.5%
4-536.50	OPIOID SETTLEMENT PROCEEDS	16,312	-	-	4,229	-	
TOTAL REVENUES		291,731	126,750	126,750	108,500	99,000	-21.9%
EXPENDITURES							
5-100-205.54	OFFICE SUPPLIES-ANIMAL	-	500	500	-	-	-100.0%
5-100-208.52	CLOTHING/PER PROT EQUIP-FD	2,387	-	-	-	-	
5-100-212.46	COMPUTER SUPPLIES-LIBRARY	-	500	500	-	-	-100.0%
5-100-214.00	LIBRARY READING PROGRAMS	2,773	150	150	2,000	2,000	1233.3%
5-100-250.01	OTHER SUPPLIES - PARKS	-	500	500	-	-	-100.0%
5-100-250.03	OTHER SUPPLIES - POLICE	-	-	-	-	-	
5-100-250.04	OTHER SUPPLIES - ANIMAL SHELTE	6,424	2,000	2,000	5,000	5,000	150.0%
5-100-250.06	OTHER SUPPLIES-AQUATICS	-	500	500	-	-	-100.0%
5-100-250.46	OTHER SUPPLIES-LIBRARY	403	1,000	1,000	-	-	-100.0%
5-100-417.50	A SHELTER COUPON EXO-SNAP	-	-	7,000	5,000	5,000	
5-100-450.44	OTHER SERVICES-PARKS	-	-	5,695	5,695	-	
5-100-450.51	OTHER SERVICES-POLICE	-	-	-	-	4,704	
5-100-450.54	OTHER SERVICES-ANIMAL SERVICES	20,974	16,500	16,500	20,000	20,000	21.2%
5-100-710.52	MACHINERY/EQUIPMENT-FIRE	2,971	-	7,729	7,729	-	
5-100-715.46	OTHER CAPITAL-LIBRARY	-	-	12,238	12,238	8,654	
5-100-715.52	OTHER CAPITAL-FIRE	4,308	-	-	-	-	
5-100-715.54	OTHER CAPITAL-ANIMAL SHELTER	24,629	-	-	-	-	
5-100-715.55	OTHER CAPITAL-AQUATICS	-	-	2,976	2,976	-	
5-100-813.51	VEHICLES/LARGE EQUIPMENT	-	-	7,527	7,527	-	
5-100-815.46	OTHER CAPITAL-LIBRARY	39,314	-	-	-	-	
5-100-951.00	K-9 PROGRAM EXPENSE	17,499	-	3,500	3,500	3,500	
5-100-959.00	MAIN ST INCENTIVE GRANT AWARDS	5,886	21,000	21,000	-	21,000	0.0%
5-100-959.10	DOWNTOWN IMPROVEMENTS	14,202	28,000	28,000	26,400	44,400	58.6%
5-100-959.20	BARNHILL CENTER SPECIAL EVENTS	23,256	5,000	12,048	12,000	5,000	0.0%
TOTAL EXPENDITURES		165,027	75,650	129,363	110,065	119,258	57.6%
TRANSFERS IN/(OUT)							
6-000-601.09	INTERFUND TRNSF-HOT FUND	-	125,000	-	-	-	-100.0%
6-000-602.60	INTERFUND TRNSF-BCPF	90,660	-	20,000	43,000	-	
TOTAL TRANSFERS IN/(OUT)		90,660	125,000	20,000	43,000	-	-100.0%
CHANGE IN FUND BALANCE		217,364	176,100	17,387	41,435	(20,258)	-111.5%
ENDING FUND BALANCE		630,028	806,128	647,415	671,463	651,205	-19.2%

CITY OF BRENHAM

FY2026-27 BUDGET

CAPITAL/NON-ROUTINE FUND - 236

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		1,055,857	2,008,029	2,008,029	2,008,029	1,550,070	
REVENUES							
4-512.00	SALE OF PROPERTY	-	-	-	-	310,000	
TOTAL REVENUES		-	-	-	-	310,000	
EXPENDITURES							
5-100-450.00	OTHER SERVICES	-	-	-	-	55,000	
5-100-702.51	BUILDINGS-POLICE	-	-	-	-	18,000	
5-100-714.50	RADIOS/RADAR/VIDEO-COMMUN	-	-	9,556	9,556	-	
5-100-715.00	OTHER CAPITAL	11,300	20,705	20,705	14,366	-	-100.0%
5-100-715.25	OTHER CAPITAL-MAIN STREET	57,590	-	-	-	-	
5-100-715.31	OTHER CAPITAL-MAINTENANCE	-	35,000	35,000	37,104	94,588	170.3%
5-100-715.51	OTHER CAPITAL-POLICE	-	-	-	-	58,000	
5-100-715.52	OTHER CAPITAL-FIRE DEPT	-	94,640	94,640	94,561	-	-100.0%
5-100-802.44	BUILDINGS/BLDG IMPROV-PARKS	-	-	-	-	45,000	
5-100-802.49	BUILDINGS/BLDG IMPROV-AQUATICS	52,722	-	-	-	-	
5-100-802.51	BUILDINGS/BLDG IMPROV-POLICE	-	26,800	26,800	26,800	56,973	112.6%
5-100-802.54	BUILDINGS/BLDG IMPROV-ANIMAL CTL	-	202,000	202,000	139,395	-	-100.0%
5-100-810.41	MACHINERY/EQUIPMENT-STREETS	-	-	18,400	18,400	-	
5-100-810.44	MACHINERY/EQUIPMENT-PARKS	19,707	-	-	-	-	
5-100-810.51	MACHINERY/EQUIPMENT-POLICE	-	-	-	-	19,907	
5-100-812.51	OFFICE FURN/EQUIP-POLICE	-	-	-	-	33,515	
5-100-812.72	OFFICE FURN/EQUIP-IT DEPT	199,607	152,000	152,000	78,439	290,885	91.4%
5-100-813.41	VEHICLES-STREETS	-	-	-	30,777	-	
5-100-813.51	VEHICLES-POLICE DEPT	131,714	-	-	-	-	
5-100-813.52	VEHICLES-FIRE DEPT	-	67,750	67,750	69,758	309,410	356.7%
5-100-813.54	VEHICLES-ANIMAL CONTROL	-	55,889	55,889	59,020	-	-100.0%
5-100-815.00	OTHER CAPITAL-FIRE	-	-	250,000	285,164	-	
5-100-815.48	OTHER CAPITAL-AIRPORT	-	-	-	-	50,000	
5-100-815.54	OTHER CAPITAL-ANIMAL SHELTER	-	-	-	-	28,044	
TOTAL EXPENDITURES		472,640	654,784	932,740	863,340	1,059,322	61.8%
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	1,500,000	-	-	550,000	-	
6-000-602.37	INTERFUND TRNSF-STREETS & DRAIN	(75,188)	(144,619)	(144,619)	(144,619)	-	-100.0%
TOTAL TRANSFERS IN/(OUT)		1,424,812	(144,619)	(144,619)	405,381	-	-100.0%
CHANGE IN FUND BALANCE		952,172	(799,403)	(1,077,359)	(457,959)	(749,322)	-6.3%
ENDING FUND BALANCE		2,008,029	1,208,626	930,670	1,550,070	800,748	-33.7%

The Tourism & Marketing department is comprised of two organizations: Visit Brenham and The Barnhill Center. Both are funded by the City's Hotel Occupancy Tax (HOT) and other revenue generated by The Barnhill Center and Visit Brenham.

Visit Brenham (visitbrenhamtexas.com) is the official Destination Marketing Organization (DMO) for Brenham and Washington County. Its mission is to attract visitors and encourage overnight stays by highlighting all our area has to offer, including history, shopping, dining and more. Marketing efforts include a variety of promotional strategies, exceptional service at the Visitor Center, and participation in events and tradeshow. By promoting the area for leisure travel, weddings, and meetings, the DMO helps strengthen our community through economic growth.

The Barnhill Center (thebarnhillcenter.com) built in 1925 and designed by famed Texas architect Alfred C. Finn, has been a Brenham landmark for a century. After years of decline, the theatre was purchased in 2003 by the non-profit Brenham Main Street Historical Preservation, Inc. (BMSHP), which led extensive restoration effort with reopening in 2015. In 2023, the BMSHP transferred The Barnhill Center to The City of Brenham, which now manages operations. Today, The Barnhill Center offers historic charm with modern amenities, flexible event spaces, and a central location.

THE BARNHILL CENTER	
FACILITIES	
HASSKARL AUDITORIUM	Capacity: 321 total seats (200 seats downstairs, 121 in balcony) Featuring a 1925 Vaudeville theatre restored to its original beauty with modern amenities including plush seating, modern cinema projection, audio and lighting, and live performance capabilities; ideal for films, concerts, conferences, and wedding ceremonies.
BULLOCK BALLROOM	Capacity: up to 200 guests An elegant 3,450 sq. ft. ballroom featuring original 1925 hardwood flooring, gold and crystal chandeliers, a state-of-the-art A/V system, an 800 sq. ft. catering kitchen and elegant restrooms on the same level. With a built-in niche for a band or DJ, it's the perfect space for weddings, receptions, banquets, galas, and special celebrations.
MORRISS HALL	Capacity: up to 220 guests A flexible, 2,696 sq. ft. modern meeting space that divides into two rooms, the Low Room (1,616 sq. ft.) and the Schulte Room (1,080 sq. ft.). Each room features carpeted floors, elegant bowl chandeliers, two expansive windows. Perfect for rehearsal dinners, wedding showers and meetings.
ALAMO ALLEY	An open air alleyway that can be closed off for private events, featuring a stage with a lighted Texas flag backdrop, overhead twinkle lights, a bubbling water feature and manicured garden beds.
EVENTS	
ENTERTAINMENT SERIES	The venue hosts an average of 15 concerts per year, primarily featuring classic rock and country genres, with occasional variety to appeal to a broader audience.
PUBLIC EVENTS	• Speaker Series Luncheons (2-3 per year) • Family movie events (2-3 per year)
PRIVATE RENTALS	All spaces are available to rent for nearly any type of event, including meetings, multi-day conferences, weddings, rehearsal dinners, celebrations of life, galas, birthday parties, graduation parties, holiday parties, and more!
VISIT BRENHAM	
VISITOR CENTER	Located in Downtown Brenham and open daily, the Visitor Center provides up-to-date information and excellent customer service.
SALES & SERVICES	Visit Brenham works with groups to encourage visits and ensure a positive, memorable experience. Group services include coordinating hotel room blocks with local hotels, providing visitor bags and name tags, creating itineraries, and scheduling tours.
MARKETING & PROMOTION	Promotes Washington County as a tourist destination through various means of marketing, including print and digital advertising, social media, e-newsletters, and Visit Brenham's website.

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
• Boost local spending and tax revenue by attracting more visitors and encouraging longer stays through targeted marketing, diversified events and strategic partnerships;	EO1
• Increase visibility and bookings for Brenham and The Barnhill Center via marketing, expos, social media, magazines, and collaborations that promote leisure travel, weddings, meetings and special events;	GC1
• Reduce seasonality and broaden tourism appeal by promoting events and attractions that sustain steady visitor traffic throughout the year; and	EO4
• Promote the Barnhill Center as both a historic landmark and a flexible venue.	EO1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Facebook followers	33,237	36,000
Instagram followers	15,681	17,000
Monthly newsletter subscribers	14,539	16,000
Website views - www.visitbrenhamtexas.com	1.63M	2.00M
Visitor Center walk-ins ¹	6,352	5,500
Visitor Center calls	1,768	1,800
Fire Museum visitation (staffed by VB and volunteers)	3,848	4,040

¹FY25 included traffic from Smithsonian exhibit

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DIRECTOR OF TOURISM ¹	1.00	-	1.00
BARNHILL CENTER MANAGER	1.00	1.00	1.00
TOURISM & MARKETING MANAGER ²	1.00	1.00	-
TOURISM & MARKETING SPECIALIST	1.00	1.00	1.00
VIST BRENHAM DESTINATION MANAGER	1.00	1.00	1.00
PART-TIME TOURISM & EVENT WORKERS	1.75	1.75	1.75
TOURISM INTERN	-	-	0.20
TOTAL TOURISM & MARKETING	6.75	5.75	5.95

¹Position reinstated FY26-27

²Position eliminated FY26-27

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		(166,867)	(251,535)	(251,535)	(251,535)	(183,800)	
REVENUES							
4-518.00	RENTAL INCOME-BULLOCK BALLROOM	48,205	40,000	40,000	50,000	46,000	15.0%
4-518.10	RENTAL INCOME-THEATER	18,488	20,000	20,000	12,000	13,000	-35.0%
4-518.20	RENTAL INCOME-MORRISS HALL	10,240	10,000	10,000	12,000	10,500	5.0%
4-518.30	RENTAL INCOME-MEETING RM#1	1,475	6,000	6,000	600	1,000	-83.3%
4-518.40	RENTAL INCOME-MEETING RM #2	10,735	10,000	10,000	11,000	9,500	-5.0%
4-518.50	RENTAL INCOME-ALAMO ALLEY	1,080	1,500	1,500	1,000	1,000	-33.3%
4-519.00	CULTURAL ARTS REVENUE	312,744	380,000	380,000	348,057	364,467	-4.1%
4-519.10	TOURISM EVENTS REVENUE	30,189	2,000	2,000	750	1,000	-50.0%
4-519.20	BARNHILL CENTER EVENT REVENUE	10	5,000	5,000	5,800	15,000	200.0%
4-520.00	UNDRWRITNG/SPONS/MEMBRSHIP REV	5,000	18,822	18,822	10,000	26,760	42.2%
4-522.00	ADV REVENUE-VISITORS GUIDE	38,827	30,000	30,000	38,795	38,795	29.3%
4-529.20	DONATIONS	224	500	500	842	500	0.0%
4-531.00	VISITOR CENTER ITEM SALES	891	7,000	7,000	3,500	9,000	28.6%
4-590.00	MISCELLANEOUS REVENUES	20,006	-	-	-	1,200	
4-740.10	CONCESSION REVENUE	4,954	7,000	7,000	3,400	-	-100.0%
4-740.15	CONCESSION REVENUE-BEER/WINE	14,864	16,000	16,000	10,100	-	-100.0%
TOTAL REVENUES		517,932	553,822	553,822	507,844	537,722	-2.9%
EXPENDITURES							
5-100-101.00	SALARIES & WAGES	340,302	272,839	272,839	227,451	322,936	18.4%
5-100-102.00	OVERTIME PAY	1,070	-	-	46	-	
5-100-103.00	OASDI/MEDICARE	26,230	20,985	20,985	17,413	25,239	20.3%
5-100-103.02	MATCHING RETIREMENT	51,598	37,084	37,084	28,038	43,529	17.4%
5-100-105.00	LONGEVITY PAY	1,943	1,475	1,475	934	990	-32.9%
5-100-105.01	EDUCATION/MISCELLANEOUS	3,791	-	-	-	6,000	
5-100-106.00	MEDICAL INSURANCE	37,884	23,179	23,179	21,054	27,108	17.0%
5-100-106.01	LIFE INSURANCE	958	687	687	312	348	-49.3%
5-100-106.02	LONG TERM DISABILITY	642	460	460	460	492	7.0%
5-100-107.00	WORKERS' COMPENSATION	469	495	495	427	595	20.2%
5-100-118.00	ACCRUED COMP TIME	(1,057)	-	-	-	-	
5-100-204.00	POSTAGE	3,277	4,000	4,000	2,000	2,541	-36.5%
5-100-205.00	OFFICE SUPPLIES	259	1,250	1,250	1,300	1,250	0.0%
5-100-206.00	EMPLOYEE RELATIONS	438	300	300	300	710	136.7%
5-100-207.00	REPRODUCTION & PRINTING	5,532	6,000	6,000	4,000	6,000	0.0%
5-100-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	-	-	16	2,500	
5-100-216.00	RESALE ITEMS-CONCESSIONS	1,653	4,000	4,000	1,282	-	-100.0%
5-100-216.20	RESALE ITEMS-VISITOR CENTER	685	4,000	4,000	7,780	8,000	100.0%
5-100-216.30	RESALE ITEMS-BEER/WINE	8,554	10,000	10,000	5,000	-	-100.0%
5-100-221.00	SAFETY/FIRST AID SUPPLIES	353	400	400	360	400	0.0%
5-100-250.00	OTHER SUPPLIES	2,756	2,500	2,500	2,150	2,500	0.0%
5-100-312.00	BUILDINGS/APPLIANCES	39,667	25,000	25,000	24,000	25,000	0.0%
5-100-317.00	WAYFINDING SIGNAGE MAINTENANCE	810	4,000	4,000	700	4,350	8.8%
5-100-401.00	ELECTRICAL	21,599	23,671	23,671	22,500	22,500	-4.9%
5-100-404.00	GAS	2,258	2,000	2,000	2,750	2,100	5.0%
5-100-405.00	WATER	2,473	1,473	1,473	2,000	2,000	35.8%

CITY OF BRENHAM

FY2026-27 BUDGET

TOURISM FUND - 249

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-100-405.50	DRAINAGE CHARGE	132	132	132	125	150	13.6%
5-100-406.00	SEWER	430	245	245	350	375	53.1%
5-100-406.50	GARBAGE	474	-	-	350	500	
5-100-409.00	ADVERTISING & PROMOTION	357,519	366,080	366,080	338,920	350,326	-4.3%
5-100-409.50	VISITOR GUIDE EXPENSE	37,212	40,000	40,000	37,856	42,000	5.0%
5-100-415.00	JANITORIAL SERVICES	3,435	4,200	4,200	4,200	4,200	0.0%
5-100-424.00	SERVICE CONTRACTS	57,491	59,264	59,264	53,000	58,832	-0.7%
5-100-450.00	OTHER SERVICES	11,831	21,230	21,230	7,846	10,703	-49.6%
5-100-715.00	OTHER NON-CAPITAL (SUPPLIES)	6,305	-	-	-	-	
5-100-815.00	OTHER CAPITAL	36,384	-	-	-	-	
5-100-901.00	LIAB/CASUALTY INSURANCE	18,205	20,937	20,937	19,827	21,648	3.4%
5-100-908.00	SEMINARS/MEMBERSHIP/TRAVE	16,128	19,735	19,735	9,345	18,645	-5.5%
5-100-908.10	MILEAGE	1,026	2,000	2,000	1,500	3,400	70.0%
5-100-910.00	BOARD/CMITTEE/VLNTR RELATIONS	722	2,000	2,000	1,000	700	-65.0%
5-100-915.00	OVER/SHORT DEPOSIT	-	100	100	17	100	0.0%
5-100-949.10	CULTURAL ARTS EXPENSE	275,815	260,000	260,000	300,000	299,938	15.4%
5-100-949.20	FACILITY RENTAL EXPENSE	11,894	12,000	12,000	16,500	10,400	-13.3%
5-100-949.30	TOURISM EVENTS	83,941	13,800	13,800	8,000	12,500	-9.4%
5-100-949.40	BARNHILL EVENTS EXPENSE	593	8,000	8,000	10,000	12,500	56.3%
5-100-950.00	OTHER SUNDRY	18,888	32,000	32,000	32,000	30,000	-6.3%
5-100-953.00	SPONSORSHIP INCENTIVES	6,931	15,000	15,000	-	9,000	-40.0%
TOTAL EXPENDITURES		1,499,500	1,322,521	1,322,521	1,213,109	1,393,005	5.3%

EXPENDITURES BY CATEGORY

100'S	PERSONNEL*	463,829	357,204	357,204	296,135	427,237	19.6%
200'S	SUPPLIES	23,507	32,450	32,450	24,188	23,901	-26.3%
300'S	MAINTENANCE	40,477	29,000	29,000	24,700	29,350	1.2%
400'S	SERVICES	494,854	518,295	518,295	469,897	493,686	-4.7%
700'S	NON-CAPITAL (SUPPLIES)	6,305	-	-	-	-	
800'S	CAPITAL OUTLAY	36,384	-	-	-	-	
900'S	SUNDRIES	434,144	385,572	385,572	398,189	418,831	8.6%
TOTAL EXPENDITURES		1,499,500	1,322,521	1,322,521	1,213,109	1,393,005	5.3%

TRANSFERS IN/(OUT)

6-000-601.09	INTERFUND TRNSF-HOTEL/MOTEL	851,400	773,000	773,000	773,000	864,000	11.8%
6-000-626.00	INTERFUND TRNSF-COMM PROJ FUND	45,500	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)		896,900	773,000	773,000	773,000	864,000	11.8%

CHANGE IN FUND BALANCE	(84,668)	4,301	4,301	67,735	8,717	-102.7%
ENDING FUND BALANCE	(251,535)	(247,234)	(247,234)	(183,800)	(175,083)	29.2%



DEBT SERVICE FUND

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

Revenue for payment of the FY2026-27 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 FY2026-27 budget includes a planned use of fund balance in compliance with the City's Debt Management Policy. The FY2024-25 ending fund balance was over the maximum; however, fund balance was used in FY2025-26 and is budgeted to be used in FY2026-27 as part of a plan to reduce the fund balance to the maximum stated in the Debt Management Policy. The City is in compliance with all other requirements listed in the 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
2012 Certificates of Obligation	105,000	16,738	-	121,738
2014 Certificates of Obligation	215,000	65,550	-	280,550
2016 Certificates of Obligation	55,835	26,577	-	82,412
2017 Certificates of Obligation	130,000	50,550	-	180,550
2019 Certificates of Obligation	65,000	31,894	-	96,894
2020 Certificates of Obligation	145,000	56,779	-	201,779
2022 Certificates of Obligation	185,000	81,465	-	266,465
2023 Certificates of Obligation	260,000	278,650	-	538,650
2025 Certificates of Obligation	10,000	139,000	-	149,000
2026 Certificates of Obligation	210,000	310,425	-	520,425
Bond Prepayment	1,050,000	-	-	1,050,000
Bond Paying Agent Fee	-	-	10,000	10,000
TOTAL				\$ 3,498,463

General Government Debt Limits per City Debt Management Policy

- **Outstanding principal not to exceed 3% of total assessed valuation**
 - FY25 actual = 0.9%
 - FY26 actual = 1.1%
 - FY27 budget = 1.4%
- **Total tax supported debt payments not to exceed 17.5% of non-capital expenditures**
 - FY25 actual = 13.4%
 - FY26 budget = 13.8%
 - FY27 budget = 12.9%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		1,072,046	1,243,368	1,243,368	1,243,368	1,071,952	
REVENUES							
4-130.00	PENALTY AND INTEREST/TAX	36,757	12,500	12,500	35,979	12,500	0.0%
4-183.00	TAX RECEIPTS	3,277,399	3,304,609	3,304,609	3,304,609	3,340,492	1.1%
4-513.50	REBATABLE ARBITRAGE EARNINGS	(5,367)	-	-	-	-	
4-513.00	INTEREST INCOME	142,231	7,963	7,963	108,926	15,191	90.8%
TOTAL REVENUES		3,451,020	3,325,072	3,325,072	3,449,514	3,368,183	1.3%
EXPENDITURES							
SERVICES							
5-100-421.00	BOND PAYING AGENT FEES	7,400	10,000	10,000	7,120	10,000	
TOTAL SERVICES		7,400	10,000	10,000	7,120	10,000	
CAPITAL							
5-100-860.34	2006 COB D/S PRINCIPAL	700,000	740,000	740,000	740,000	-	-100.0%
5-100-860.35	2006 COB D/S INTEREST	68,956	35,436	35,436	35,436	-	-100.0%
5-100-860.78	2012 COB D/S PRINCIPAL	100,000	100,000	100,000	100,000	105,000	5.0%
5-100-860.79	2012 COB D/S INTEREST	21,238	18,988	18,988	18,988	16,738	-11.8%
5-100-860.82	2014 COB D/S PRINCIPAL	200,000	205,000	205,000	205,000	215,000	4.9%
5-100-860.83	2014 COB D/S INTEREST	77,200	71,700	71,700	71,700	65,550	-8.6%
5-100-860.88	2016 COB D/S PRINCIPAL	52,112	53,973	53,973	53,973	55,835	3.4%
5-100-860.89	2016 COB D/S INTEREST	30,821	28,736	28,736	28,736	26,577	-7.5%
5-100-860.92	2017 COB D/S PRINCIPAL	120,000	125,000	125,000	125,000	130,000	4.0%
5-100-860.93	2017 COB D/S INTEREST	60,350	55,550	55,550	55,550	50,550	-9.0%
5-100-860.94	2019 COB D/S PRINCIPAL	65,000	65,000	65,000	65,000	65,000	0.0%
5-100-860.95	2019 COB D/S INTEREST	35,794	33,844	33,844	33,844	31,894	-5.8%
5-100-860.96	2020 COB D/S PRINCIPAL	135,000	140,000	140,000	140,000	145,000	3.6%
5-100-860.97	2020 COB D/S INTEREST	67,779	62,379	62,379	62,379	56,779	-9.0%
5-100-860.98	2022 COB D/S PRINCIPAL	170,000	180,000	180,000	180,000	185,000	2.8%
5-100-860.99	2022 COB D/S INTEREST	91,965	86,865	86,865	86,865	81,465	-6.2%
5-100-861.01	2023 COB D/S PRINCIPAL	855,000	1,035,000	1,035,000	1,035,000	260,000	-74.9%
5-100-861.02	2023 COB D/S INTEREST	373,150	330,400	330,400	330,400	278,650	-15.7%
5-100-861.03	2025 COB D/S PRINCIPAL	-	10,000	10,000	10,000	10,000	0.0%
5-100-861.04	2025 COB D/S INTEREST	47,934	139,500	139,500	139,500	139,000	-0.4%
5-100-861.05	2026 COB D/S PRINCIPAL	-	-	-	-	210,000	
5-100-861.06	2026 COB D/S INTEREST	-	-	-	96,439	310,425	
5-100-924.00	CONTINGENCY-DEBT SERVICE	-	116,667	116,667	-	1,050,000	800.0%
TOTAL CAPITAL		3,272,298	3,634,038	3,634,038	3,613,810	3,488,463	-4.0%
TOTAL EXPENDITURES		3,279,698	3,644,038	3,644,038	3,620,930	3,498,463	-4.0%
CHANGE IN FUND BALANCE		171,322	(318,966)	(318,966)	(171,416)	(130,280)	59.2%
ENDING FUND BALANCE		1,243,368	924,402	924,402	1,071,952	941,672	1.9%
MINIMUM FUND BAL REQUIRED PER DEBT POLICY		545,383	605,673	605,673	602,302	581,411	



SPECIAL REVENUE FUNDS

TOTAL SPECIAL REVENUE FUNDS
(FUNDS 109, 229, 233, 244, 245, 260)

	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE	480,049	495,215	495,215	495,215	946,157	
TOTAL REVENUES	1,130,737	1,649,834	3,289,834	3,288,534	1,649,404	0.0%
TOTAL EXPENDITURES	58,745	43,300	185,516	178,817	142,225	228.5%
TOTAL TRANSFERS IN/(OUT)	(1,056,825)	(1,143,000)	(2,638,000)	(2,658,775)	(1,002,000)	-12.3%
CHANGE IN FUND BALANCE	15,166	463,534	466,318	450,942	505,179	9.0%
ENDING FUND BALANCE	495,215	958,749	961,533	946,157	1,451,336	51.4%

There are six (6) special revenue funds with combined budgets, including transfers-out, of \$1,144,225.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	\$ 979,000	\$ 88,955	\$ 924,000	\$ (33,955)
229 Criminal Law Enforcement	23,000	36,000	0	(13,000)
233 Courts Security/Technology	23,670	17,270	8,000	(1,600)
244 Water Impact Fees	552,304	0	0	552,304
245 Wastewater Impact Fees	71,430	0	70,000	1,430
260 Brenham Community Projects	0	0	0	0
Total	\$ 1,649,404	\$ 142,225	\$ 1,002,000	\$ 505,179

Hotel/Motel tax revenues collected within the City are transferred to the Tourism & Marketing Fund, a sub-fund of the General Fund, and used for the promotion of overnight stays (heads-on-beds) at local establishments. There is also an annual transfer of \$60,000 to the General Fund to support sports tourism. Budgeted revenues are flat compared to the FY2025-26 budget. The FY2026-27 budget includes an expenditure of \$64,955 for waterproofing The Barnhill Center parapet wall.

Revenues in the **Criminal Law Enforcement fund** are derived from restitution payments and seizures. All expenditures from this fund must be in accordance with the Code of Criminal Procedure Chapter 59.

Revenues in the **Courts Security/Technology** fund come from a portion of court fines and fees. Budget appropriations are restricted and mainly used for security or technology purposes. The FY2026-27 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 FY2026-27 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 FY2026-27.

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		235,530	282,904	282,904	282,904	308,162	
REVENUES							
4-160.00	HOTEL/MOTEL OCCUPANCY TAX	966,853	970,000	970,000	950,000	970,000	0.0%
4-513.00	INTEREST INCOME	10,747	9,000	9,000	9,000	9,000	0.0%
TOTAL REVENUES		977,600	979,000	979,000	959,000	979,000	0.0%
EXPENDITURES							
5-124-450.00	OTHER SERVICES	8,343	9,000	9,000	8,600	9,000	0.0%
5-124-802.00	BUILDINGS	-	-	80,080	80,080	64,955	
5-124-926.00	THLA MEMBERSHIP	10,483	12,000	12,000	12,062	15,000	25.0%
5-124-966.00	SIMON CENTER-CVB OPERATING EXP	-	-	-	-	-	
5-124-971.00	BRENHAM HOTEL ASSOCIATION	-	-	-	-	-	
TOTAL EXPENDITURES		18,826	21,000	101,080	100,742	88,955	323.6%
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNSF-GENERAL	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	0.0%
6-000-602.32	INTERFUND TRNSF-DONATIONS	-	(125,000)	-	-	-	-100.0%
6-000-602.49	INTERFUND TRNSF-SIMON CONF CTR	(851,400)	(773,000)	(773,000)	(773,000)	(864,000)	11.8%
TOTAL TRANSFERS IN/(OUT)		(911,400)	(958,000)	(833,000)	(833,000)	(924,000)	-3.5%
CHANGE IN FUND BALANCE		47,374	-	44,920	25,258	(33,955)	
ENDING FUND BALANCE		282,904	282,904	327,824	308,162	274,207	-3.1%

CRIMINAL LAW ENFORCEMENT FUND - 229

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		98,947	93,744	93,744	93,744	71,608	
REVENUES							
4-513.00	INTEREST INCOME	5,668	4,000	4,000	5,000	3,000	-25.0%
4-536.00	PROGRAM INCOME/RESTITUTION	6,842	12,000	32,000	35,000	20,000	66.7%
4-536.10	DOJ EQUITABLE SHARING	-	-	-	-	-	
TOTAL REVENUES		12,510	16,000	36,000	40,000	23,000	43.8%
EXPENDITURES							
5-100-230.00	AMMO/GUN/TASER/MISC	-	-	49,452	49,452	-	
5-100-250.00	OTHER SUPPLIES	-	-	-	-	6,000	
5-100-450.00	DRONE TRAINING	11,140	-	8,870	8,870	-	
5-100-713.00	VEHICLES	2,850	-	-	-	-	
5-100-714.00	RADIOS/RADAR/CAMERAS	3,723	-	-	-	-	
5-100-715.00	OTHER CAPITAL	-	-	-	-	30,000	
5-100-908.00	SEMINARS/MEMBERSHIPS/TRAVEL	-	-	3,814	3,814	-	
TOTAL EXPENDITURES		17,713	-	62,136	62,136	36,000	
CHANGE IN FUND BALANCE		(5,203)	16,000	(26,136)	(22,136)	(13,000)	-181.3%
ENDING FUND BALANCE		93,744	109,744	67,608	71,608	58,608	-46.6%

COURTS SECURITY/TECHNOLOGY FUND - 233

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		84,864	79,591	79,591	79,591	77,552	
REVENUES							
4-410.10	FINE TIME PYMT-JUDICIAL	200	200	200	132	150	-25.0%
4-410.72	JUDICIAL FEE-CITY	116	100	100	118	120	20.0%
4-410.73	JUVENILE CASE MGMT FEE	9,265	10,000	10,000	7,775	8,000	-20.0%
4-410.75	TRUANCY PREVENTION FEE	162	200	200	143	150	-25.0%
4-414.00	TECHNOLOGY FEES	4,951	10,000	10,000	-	-	-100.0%
4-415.00	SECURITY FEES	5,818	10,000	10,000	-	-	-100.0%
4-416.00	LOCAL MUNICIPAL JURY	166	200	200	130	150	-25.0%
4-417.00	BUILDING SECURITY & TECHNOLOGY	5,367	-	-	13,277	15,000	
4-710.00	INTEREST EARNED	154	400	400	100	100	-75.0%
TOTAL REVENUES		26,198	31,100	31,100	21,675	23,670	-23.9%
EXPENDITURES							
5-100-991.00	COURT TIME PYMT JUDICIAL EXP	-	200	200	-	150	-25.0%
5-100-992.00	COURT CITY JUDICIAL EFFCNY EXP	855	100	100	108	120	20.0%
5-100-994.00	COURT TECHNOLOGY EXP	11,692	10,000	10,000	12,196	14,000	40.0%
5-100-995.00	COURT SECURITY FUND EXP	9,659	12,000	12,000	3,635	3,000	-75.0%
5-100-996.00	TRUANCY PREVENTION EXPENSE	-	-	-	-	-	
TOTAL EXPENDITURES		22,206	22,300	22,300	15,939	17,270	-22.6%
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	(9,265)	(10,000)	(10,000)	(7,775)	(8,000)	-20.0%
TOTAL TRANSFERS IN/(OUT)		(9,265)	(10,000)	(10,000)	(7,775)	(8,000)	-20.0%
CHANGE IN FUND BALANCE		(5,273)	(1,200)	(1,200)	(2,039)	(1,600)	33.3%
ENDING FUND BALANCE		79,591	78,391	78,391	77,552	75,952	-3.1%

WATER IMPACT FEES FUND - 244

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		-	33,558	33,558	33,558	485,862	
REVENUES							
4-625.00	IMPACT FEES-WATER	33,558	552,304	552,304	552,304	552,304	0.0%
TOTAL REVENUES		33,558	552,304	552,304	552,304	552,304	0.0%
TRANSFERS IN/(OUT)							
6-000-604.00	INTERFUND TRNSF-WATER	-	(100,000)	(100,000)	(100,000)	-	-100.0%
TOTAL TRANSFERS IN/(OUT)		-	(100,000)	(100,000)	(100,000)	-	-100.0%
CHANGE IN FUND BALANCE		33,558	452,304	452,304	452,304	552,304	22.1%
ENDING FUND BALANCE		33,558	485,862	485,862	485,862	1,038,166	113.7%

WASTEWATER IMPACT FEES FUND - 245

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		-	4,340	4,340	4,340	770	
REVENUES							
4-625.00	IMPACT FEES-WASTEWATER	4,340	71,430	71,430	71,430	71,430	0.0%
TOTAL REVENUES		4,340	71,430	71,430	71,430	71,430	0.0%
TRANSFERS IN/(OUT)							
6-000-605.00	INTERFUND TRNSF-WASTEWATER	-	(75,000)	(75,000)	(75,000)	(70,000)	-6.7%
TOTAL TRANSFERS IN/(OUT)		-	(75,000)	(75,000)	(75,000)	(70,000)	-6.7%
CHANGE IN FUND BALANCE		4,340	(3,570)	(3,570)	(3,570)	1,430	-140.1%
ENDING FUND BALANCE		4,340	770	770	770	2,200	185.7%

BRENNHAM COMMUNITY PROJECTS FUND - 260

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		60,709	1,079	1,079	1,079	2,204	
REVENUES							
4-529.44	DONATIONS-COB	76,460	-	1,620,000	1,643,000	-	
4-710.00	INTEREST EARNED	70	-	-	1,125	-	
TOTAL REVENUES		76,530	-	1,620,000	1,644,125	-	
EXPENDITURES							
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		-	-	-	-	-	
TRANSFERS IN/(OUT)							
6-000-602.32	INTERFUND TRNSF-DONATIONS	(90,660)	-	(20,000)	(43,000)	-	
6-000-602.49	INTERFUND TRNSF-TOURISM & MKTG	(45,500)	-	-	-	-	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	-	-	(1,600,000)	(1,600,000)	-	
TOTAL TRANSFERS IN/(OUT)		(136,160)	-	(1,620,000)	(1,643,000)	-	
CHANGE IN FUND BALANCE		(59,630)	-	-	1,125	-	
ENDING FUND BALANCE		1,079	1,079	1,079	2,204	2,204	104.3%



CAPITAL PROJECT FUNDS

TOTAL GOVERNMENTAL CAPITAL PROJECTS FUNDS

(FUNDS 203, 234, 237, 270, 301)

	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE	11,742,904	12,566,454	12,566,454	12,566,454	13,666,787	
TOTAL REVENUES	1,045,963	1,327,378	1,327,378	1,477,637	1,676,580	193.5%
TOTAL EXPENDITURES	4,582,762	8,793,592	9,272,735	8,683,146	8,663,044	-1.5%
TOTAL TRANSFERS IN/(OUT)	4,360,348	6,351,068	7,951,068	8,305,842	13,126,885	106.7%
CHANGE IN FUND BALANCE	823,549	(1,115,146)	5,711	1,100,333	6,140,421	-650.6%
ENDING FUND BALANCE	12,566,454	11,451,308	12,572,165	13,666,787	19,807,208	73.0%

There are five (5) capital project funds with combined expenditure budgets of \$8,663,044.

Fund	Revenues	Transfers-In/(Out) and Other Sources	Expenditures	Net Change
203 Airport Capital Improvement	\$ 433,440	\$ 121,397	\$ 481,600	\$ 73,237
234 Parks Capital Improvements	44,250	917,692	2,454,692	(1,492,750)
237 Streets/Drainage Improvements	36,000	9,787,796	818,000	9,005,796
270 Gen Govt Capital Projects	96,000	2,300,000	4,718,752	(2,322,752)
301 TIRZ No. 1	1,066,890	0	190,000	876,890
Total	\$ 1,676,580	\$ 13,126,885	\$ 8,663,044	\$ 6,140,421

The Airport Capital Improvement fund is used to account for TxDOT supported funding for various airport expansion and improvement projects. The FY27 budget includes \$85,000 for completion of the upgrade to the Automated Weather Observing System (AWOS) and \$396,600 for the Aviation Way extension project. With anticipated grant revenues of \$433,440, the City's share of these projects totals \$48,160.

The Parks Capital Improvements fund is used to account for revenues and transfers specifically designated for parks and aquatics capital improvement projects, many of which are funded by BCDC. BCDC funded Parks projects include: \$230,000 for field lighting upgrades, \$45,000 for master turf infield rehabilitation at various parks, \$55,000 for shade canopies at Hohlt Park, \$50,000 for resurfacing of six (6) basketball courts, \$65,000 for a new playground at Jackson Street Park, \$65,000 to replace playground equipment at Fireman's Park, \$100,000 to upgrade the lightning detection system at five (5) parks, and \$80,000 for other Parks projects. BCDC funded improvements at Blue Bell Aquatic Center include \$52,000 to add cabanas in the leisure pool area, \$15,000 for umbrella replacements, and \$160,692 for various other refurbishment and replacement projects. Also included in the FY27 budget are projects funded by a donation received in FY26: \$1,092,000 for a play area at the new Brenham Family Park and \$415,000 to cover the basketball courts at Henderson Park. Advertising and rental revenue is funding an additional \$30,000 for various maintenance projects.

The Streets and Drainage Improvements fund is used to account for bond proceeds used for street reconstruction and maintenance. Eleven street reconstruction projects are planned for FY27, with a total budget of \$818,000.

The General Government Capital Projects fund is used to account for proceeds and expenditures related to bond issuances. Budgeted expenditures of \$1,085,660 for various capital purchases are funded from 2025 bond proceeds. The FY27 expenditure budget also includes \$2,333,092 for the purchase of a new ladder truck and \$1,000,000 for the remodel of Fire Station No. 1, both of which are funded from 2026 bond proceeds. A 2027 bond issuance of \$12,000,000 is planned, with estimated issuance costs of \$300,000. \$10,000,000 of the bond proceeds are intended for street projects and will be transferred to Fund 237, while the remaining \$2,000,000 will fund future capital purchases and projects.

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 FY27 budget are expenditures for the Life Safety Grant Program and the 380 agreement rebate.

AIRPORT CAPITAL IMPROVEMENTS FUND - 203

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		7,347	20,000	20,000	20,000	7,762	
REVENUES							
4-513.00	REBATABLE ARBITRAGE EARNINGS	-	-	-	-	-	
4-521.00	GRANT REVENUES	-	180,000	180,000	110,136	433,440	140.8%
TOTAL REVENUES		-	180,000	180,000	110,136	433,440	140.8%
EXPENDITURES							
5-100-402.00	AIRPORT MASTER PLAN	-	-	-	-	-	
5-100-815.00	OTHER CAPITAL OUTLAY	-	200,000	200,000	122,374	481,600	140.8%
TOTAL EXPENDITURES		-	200,000	200,000	122,374	481,600	140.8%
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNSF-GENERAL FUND	12,653	12,653	12,653	-	39,397	211.4%
6-000-602.15	INTERFUND TRNSF-AIRPORT FUND	-	-	-	-	82,000	
TOTAL TRANSFERS IN/(OUT)		12,653	12,653	12,653	-	121,397	859.4%
CHANGE IN FUND BALANCE		12,653	(7,347)	(7,347)	(12,238)	73,237	-1096.8%
ENDING FUND BALANCE		20,000	12,653	12,653	7,762	80,999	540.2%

PARKS CAPITAL IMPROVEMENTS FUND - 234

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		800,409	478,089	478,089	478,089	1,621,980	
REVENUES							
4-521.00	REBATABLE ARBITRAGE EARNINGS	-	-	-	-	-	
4-522.00	ADVERTISING REVENUE-FIREMANS PK	18,000	18,000	18,000	18,000	18,000	0.0%
4-522.10	ADVERTISING REVENUE-JSP PBALL	-	-	-	12,750	20,250	
4-529.92	DONATIONS-PARKS	-	-	-	10,000	-	
4-529.96	RENTALS/DONATIONS-CAROUSE	7,302	6,000	6,000	6,000	6,000	0.0%
4-590.00	MISCELLANEOUS REVENUES	198	-	-	-	-	
TOTAL REVENUES		25,500	24,000	24,000	46,750	44,250	84.4%
EXPENDITURES							
5-100-716.35	AQUATIC CENTER IMPROVEMENTS	88,051	96,000	96,000	82,386	155,692	62.2%
5-100-716.42	FIREMAN'S PARK	21,760	-	-	26,926	10,000	
5-100-716.44	HOHLT PARK	39,009	15,000	15,000	7,384	21,415	42.8%
5-100-716.45	CAROUSEL	3,590	-	-	-	10,000	
5-100-716.47	HM FLOWERS PARK	-	-	-	-	8,333	
5-100-716.48	HENDERSON PARK	12,164	8,000	8,000	16,696	16,667	108.3%
5-100-716.49	JERRY WILSON PARK	-	-	-	-	8,333	
5-100-716.53	JACKSON ST. PARK	5,053	-	-	32,072	91,667	
5-100-716.62	PARK IMPROV-LINDA ANDERSON PK	24,951	12,000	12,000	12,888	23,585	96.5%
5-100-816.31	PARK IMPROV-BRENHAM FAMILY PK	-	-	-	35,000	1,142,000	
5-100-816.35	AQUATIC CENTER IMPROVEMENTS	35,170	-	-	-	72,000	
5-100-816.42	FIREMAN'S PARK	-	-	-	-	287,675	
5-100-816.44	HOHLT PARK	162,189	-	-	-	132,325	
5-100-816.48	HENDERSON PARK	-	275,000	275,000	319,725	435,000	
5-100-816.53	JACKSON ST	1,060,045	676,910	676,910	360,861	20,000	-97.0%
5-100-816.62	LINDA ANDERSON PK	-	-	-	-	20,000	
TOTAL EXPENDITURES		1,451,981	1,082,910	1,082,910	893,938	2,454,692	126.7%
TRANSFERS IN/(OUT)							
6-000-625.00	INTERFUND TRNSF-BCDC	1,104,161	406,000	406,000	391,079	917,692	126.0%
6-000-626.00	INTERFUND TRNSF-COMM PROJ FD	-	-	1,600,000	1,600,000	-	
TOTAL TRANSFERS IN/(OUT)		1,104,161	406,000	2,006,000	1,991,079	917,692	126.0%
CHANGE IN FUND BALANCE		(322,320)	(652,910)	947,090	1,143,891	(1,492,750)	128.6%
ENDING FUND BALANCE		478,089	(174,821)	1,425,179	1,621,980	129,230	-173.9%

STREETS/DRAINAGE CAPITAL IMPROVEMENTS FUND - 237

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		1,755,180	1,363,754	1,363,754	1,363,754	3,838,723	
REVENUES							
4-513.50	REBATABLE ARBITRAGE EARNINGS	(13,994)	-	-	-	-	
4-642.00	DEVELOPER'S REIMBURSEMENT	-	-	-	-	-	
4-710.31	INTEREST-TEXSTAR	76,017	40,000	40,000	59,604	36,000	-10.0%
TOTAL REVENUES		62,023	40,000	40,000	59,604	36,000	-10.0%
EXPENDITURES							
5-100-703.00	STREETS/INLETS/CURBS	-	-	-	-	-	
5-100-803.00	STREETS/INLETS/CURBS	139,493	144,619	144,619	144,619	-	-100.0%
5-100-803.50	STREETS/INLET/CURB-REHAB PROJE	389,146	600,000	1,000,000	984,635	818,000	36.3%
TOTAL EXPENDITURES		528,638	744,619	1,144,619	1,129,254	818,000	9.9%
TRANSFERS IN/(OUT)							
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	-	(212,204)	(212,204)	-	(212,204)	0.0%
6-000-602.50	INTERFUND TRNSF-BCDC	-	-	-	-	-	
6-000-602.70	INTERFUND TRNSF-G GOVT CAP PRJ	-	-	3,400,000	3,400,000	10,000,000	
6-000-662.00	INTERFUND TRNSF-EQUIP FUND	75,188	144,619	144,619	144,619	-	-100.0%
TOTAL TRANSFERS IN/(OUT)		75,188	(67,585)	3,332,415	3,544,619	9,787,796	-14582.2%
GASB ADJUSTMENTS							
CHANGE IN FUND BALANCE		(391,427)	(772,204)	2,227,796	2,474,969	9,005,796	-1266.2%
ENDING FUND BALANCE		1,363,754	591,550	3,591,550	3,838,723	12,844,519	2071.3%

GENERAL GOVT CAPITAL PROJECTS FUND - 270

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		7,659,688	8,584,470	8,584,470	8,584,470	6,257,811	
REVENUES							
4-513.50	REBATABLE ARBITRAGE EARNINGS	(91,468)	-	-	-	-	
4-710.31	INTEREST-TEXSTAR	408,530	150,000	150,000	263,769	96,000	-36.0%
TOTAL REVENUES		317,062	150,000	150,000	263,769	96,000	-36.0%
EXPENDITURES							
5-100-421.20	BOND ISSUANCE COSTS	36,287	91,000	170,143	170,143	300,000	229.7%
5-100-702.52	BUILDINGS-FIRE	3,861	-	-	-	-	
5-100-802.31	BUILDINGS/BUILDING IMPROV-MAINT	90,535	350,000	350,000	90,062	641,800	83.4%
5-100-802.52	BUILDINGS-FIRE STATION	1,901,641	4,860,513	4,860,513	4,773,904	1,000,000	-79.4%
5-100-810.31	MACHINERY/EQUIP-MAINT	107,270	325,000	325,000	159,464	-	-100.0%
5-100-810.41	MACHINERY/EQUIP-STREETS	90,928	-	-	-	-	
5-100-813.31	VEHICLES/LARGE EQUIP-MAINT	-	-	-	48,208	55,100	
5-100-813.41	VEHICLES/LARGE EQUIP-STREETS	208,063	539,626	539,626	878,393	276,760	-48.7%
5-100-813.44	VEHICLES/LARGE EQUIP-PARKS	122,040	219,924	219,924	240,398	77,000	-65.0%
5-100-813.51	VEHICLES/LARGE EQUIPMENT-POLICE	-	-	-	-	35,000	
5-100-813.52	VEHICLES/LARGE EQUIPMENT-FIRE	-	-	-	-	2,333,092	
5-100-815.52	OTHER CAPITAL-FIRE	-	200,000	200,000	-	-	-100.0%
TOTAL EXPENDITURES		2,560,625	6,586,063	6,665,206	6,360,572	4,718,752	-28.4%
TRANSFERS IN/(OUT)							
6-000-602.50	INTERFUND TRNSF-BCDC	32,058	-	-	-	-	
6-000-602.37	INTERFUND TRNSF-STREETS & DRAIN	-	-	(3,400,000)	(3,400,000)	(10,000,000)	
6-000-603.01	INTERFUND TRNSF-TIRZ NO. 1	-	700,000	-	-	-	-100.0%
6-000-683.00	OTHER SOURCES-BOND PROCEEDS	3,136,287	7,000,000	7,000,000	7,170,144	12,300,000	75.7%
TOTAL TRANSFERS IN/(OUT)		3,168,345	7,700,000	3,600,000	3,770,144	2,300,000	-70.1%
CHANGE IN FUND BALANCE		924,782	1,263,937	(2,915,206)	(2,326,659)	(2,322,752)	-283.8%
ENDING FUND BALANCE		8,584,470	9,848,407	5,669,264	6,257,811	3,935,059	-60.0%

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		1,520,280	2,120,141	2,120,141	2,120,141	1,940,511	
REVENUES							
4-102.00	TAX RECEIPTS-TIRZ NO. 1	618,268	927,378	927,378	927,378	1,016,890	9.7%
4-513.00	INTEREST EARNED	23,110	6,000	6,000	70,000	50,000	733.3%
TOTAL REVENUES		641,378	933,378	933,378	997,378	1,066,890	14.3%
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANT FEES	-	12,500	12,500	15,000	15,000	20.0%
5-100-815.00	OTHER CAPITAL	-	-	-	-	-	
5-100-920.40	FIRE SUPPRESSION GRANTS	-	120,000	120,000	120,000	120,000	0.0%
5-100-953.40	ECONOMIC DEVELOPMT INCENTIVES	41,517	47,500	47,500	42,008	55,000	15.8%
TOTAL EXPENDITURES		41,517	180,000	180,000	177,008	190,000	5.6%
TRANSFERS IN/(OUT)							
6-000-602.52	INTERFUND TRNSF-BCDC CAP PROJ	-	(1,000,000)	(1,000,000)	(1,000,000)	-	-100.0%
6-000-602.70	INTERFUND TRNSF-GEN GOVT CAP PROJ	-	(700,000)	-	-	-	-100.0%
TOTAL TRANSFERS IN/(OUT)		-	(1,700,000)	(1,000,000)	(1,000,000)	-	-100.0%
CHANGE IN FUND BALANCE		599,861	(946,622)	(246,622)	(179,630)	876,890	-192.6%
ENDING FUND BALANCE		2,120,141	1,173,519	1,873,519	1,940,511	2,817,401	140.1%



INTERNAL SERVICE FUNDS

TOTAL INTERNAL SERVICE FUNDS
(FUNDS 240, 500, 600)

	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE	1,411,444	1,392,152	1,392,152	1,392,152	1,478,266	
TOTAL REVENUES	2,873,386	3,069,007	3,069,007	2,718,017	2,712,047	-11.6%
TOTAL EXPENDITURES	2,773,035	3,066,508	3,066,508	2,631,903	2,794,732	-8.9%
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	
TOTAL GASB ADJUSTMENTS	119,642	-	-	-	-	
CHANGE IN NET POSITION	(19,291)	2,499	2,499	86,114	(82,685)	-3408.7%
ENDING FUND BALANCE	1,392,152	1,394,651	1,394,651	1,478,266	1,395,581	0.1%

There are three (3) internal service funds with combined budgets of \$2,794,732. These funds benefit both the governmental and the enterprise funds.

Fund	Revenues	Expenditures	Net Change
240 Vehicle & Equip Replacement	\$ -	\$ 83,982	\$ (83,982)
500 Workers' Compensation	204,518	204,000	518
600 Employee Benefits	2,507,529	2,506,750	779
Total	\$ 2,712,047	\$ 2,794,732	\$ (82,685)

The Vehicle and Equipment Replacement (VERF) fund was formed to stabilize budgeting for vehicles and heavy equipment. The City is not anticipating any new purchases through the VERF fund in FY2026-27. Budgeted expenditures reflect the VERF fund payments related to existing equipment previously purchased through this fund. These expenditures are budgeted to be paid from existing fund balance.

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.

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		884,457	759,132	759,132	759,132	759,159	
REVENUES							
4-513.41	VERF RENTAL INCOME-STREETS	52,218	52,218	52,218	52,218	-	-100.0%
4-518.52	VERF RENTAL INCOME-FIRE	61,475	61,474	61,474	61,474	-	-100.0%
4-710.00	INTEREST EARNED	590	-	-	-	-	
TOTAL REVENUES		114,283	113,692	113,692	113,692	-	-100.0%
EXPENDITURES							
5-141-860.11	CAPITAL LEASE-INTEREST	2,331	1,338	1,338	1,302	333	-75.1%
5-141-860.15	CAPITAL LEASE-PRINCIPAL	49,887	50,880	50,880	50,889	22,175	-56.4%
5-151-813.00	VEHICLES/LARGE EQUIPMENT	6,274	-	-	-	-	
5-152-860.11	CAPITAL LEASE-INTEREST	5,005	3,765	3,765	3,761	2,536	-32.6%
5-152-860.15	CAPITAL LEASE-PRINCIPAL	56,470	57,709	57,709	57,713	58,938	2.1%
TOTAL EXPENDITURES		119,966	113,692	113,692	113,665	83,982	-26.1%
TRANSFERS							
6-000-601.00	INTERFUND TRNSF-GENERAL	-	-	-	-	-	
6-000-606.00	INTERFUND TRNSF-SANITATION	-	-	-	-	-	
TOTAL TRANSFERS		-	-	-	-	-	
GASB ADJUSTMENTS							
5-110-905.00	DEPRECIATION	233,853	-	-	-	-	
5-990-820.00	FIXED ASSET CLEARING	(6,274)	-	-	-	-	
	DEBT SERVICE	(107,937)	-	-	-	-	
TOTAL GASB ADJUSTMENTS		119,642	-	-	-	-	
CHANGE IN NET POSITION		(125,325)	-	-	27	(83,982)	
ENDING FUND BALANCE		759,132	759,132	759,132	759,159	675,177	-11.1%

WORKERS' COMP FUND - 500

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		191,125	205,125	205,125	205,125	227,825	
REVENUES							
4-513.00	INTEREST INCOME	4,051	3,000	3,000	3,513	3,000	0.0%
4-520.00	WORKERS' COMP RECEIPTS	146,513	221,337	221,337	201,455	201,518	-9.0%
TOTAL REVENUES		150,564	224,337	224,337	204,968	204,518	-8.8%
EXPENDITURES							
5-100-450.00	OTHER SERVICES	2,870	5,000	5,000	2,700	4,000	-20.0%
5-100-936.00	WORKERS' COMP PREMIUM	131,821	215,000	215,000	177,694	198,000	-7.9%
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	1,873	2,000	2,000	1,874	2,000	0.0%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		136,564	222,000	222,000	182,268	204,000	-8.1%
CHANGE IN NET POSITION		14,000	2,337	2,337	22,700	518	-77.8%
ENDING FUND BALANCE		205,125	207,462	207,462	227,825	228,343	10.1%

EMPLOYEE BENEFITS FUND - 600

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		335,862	427,895	427,895	427,895	491,282	
REVENUES							
4-513.00	INTEREST INCOME	8,222	750	750	15,000	8,500	1033.3%
4-524.00	HEALTH INS PREMIUMS-CITY	1,914,176	1,963,562	1,963,562	1,783,446	1,843,779	-6.1%
4-524.10	HEALTH INS PREM-EMPLOYEE	340,416	360,000	360,000	266,229	290,000	-19.4%
4-524.40	VISION INSURANCE PREMIUMS-EMPL	15,283	16,000	16,000	17,048	18,000	12.5%
4-524.50	DENTAL INSURANCE PREMIUMS-EMPL	76,883	90,000	90,000	86,234	91,000	1.1%
4-524.60	FLEX/DC/HSA CONTRIBUTIONS-EMPL	90,436	130,000	130,000	83,342	95,000	-26.9%
4-524.65	HSA CONTRIBUTIONS-EMPLOYEE	47,961	48,000	48,000	44,932	48,000	0.0%
4-524.70	RETIREE HEALTH INS PREMIUMS	32,328	35,000	35,000	29,049	35,000	0.0%
4-524.75	RETIREE DENTAL INS PREMIUMS	2,919	5,000	5,000	2,779	5,000	0.0%
4-524.80	LIFE/LTD/AD&D INSURANCE PREM	79,915	81,666	81,666	71,204	72,750	-10.9%
4-590.00	MISCELLANEOUS REVENUES	-	1,000	1,000	94	500	-50.0%
TOTAL REVENUES		2,608,539	2,730,978	2,730,978	2,399,357	2,507,529	-8.2%
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANT FEES	42,000	48,150	48,150	42,000	42,000	-12.8%
5-100-941.00	FLEX/DCA CLAIMS	91,935	130,000	130,000	100,000	100,000	-23.1%
5-100-943.00	HEALTH INSURANCE PREMIUMS	2,129,163	2,265,000	2,265,000	1,932,732	2,083,000	-8.0%
5-100-943.10	HSA CONTRIBUTIONS-CITY	86,944	100,000	100,000	95,000	100,000	0.0%
5-100-943.20	VISION INSURANCE PREMIUMS	15,305	16,000	16,000	17,048	18,000	12.5%
5-100-943.30	DENTAL INSURANCE PREMIUMS	79,912	90,000	90,000	86,234	91,000	1.1%
5-100-943.40	LIFE/LTD/AD&D INSURANCE PREM	71,247	81,666	81,666	62,956	72,750	-10.9%
5-100-950.00	OTHER SUNDRY	-	-	-	-	-	
TOTAL EXPENDITURES		2,516,506	2,730,816	2,730,816	2,335,970	2,506,750	-8.2%
CHANGE IN NET POSITION		92,033	162	162	63,387	779	380.9%
ENDING FUND BALANCE		427,895	428,057	428,057	491,282	492,061	15.0%



**BRENHAM
COMMUNITY
DEVELOPMENT
CORPORATION**

TOTAL BRENHAM COMMUNITY DEVELOPMENT CORPORATION

(FUNDS 250 AND 252)

	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE	3,541,815	3,978,215	3,978,215	3,978,215	3,677,978	
TOTAL REVENUES	3,631,662	3,416,871	3,416,871	3,473,040	3,174,384	-7.1%
TOTAL EXPENDITURES	990,993	1,891,871	4,531,774	3,766,198	2,686,933	42.0%
TOTAL TRANSFERS IN/(OUT)	(2,204,269)	(22,000)	(22,000)	(7,079)	(1,323,217)	5914.6%
CHANGE IN NET POSITION	436,400	1,503,000	(1,136,903)	(300,237)	(835,766)	-155.6%
ENDING FUND BALANCE	3,978,215	5,481,215	2,841,312	3,677,978	2,842,212	-48.1%

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.

Key items included in the BCDC Economic Development budget are:

• Phase 2 of the consulting agreement with Marketing Alliance	\$20,700
• Main Street Façade Grants	21,000
• Contribution towards County Courthouse landscape project	50,000
• Contribution towards Chamber of Commerce website redesign	10,000

The FY2026-27 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 FY2026-27 Budget also includes a transfer of \$917,692 from BCDC to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

• Field lighting upgrades	230,000
• Lightning detector upgrades	100,000
• New playground at Jackson Street Park	65,000
• Replacement playground at Fireman's Park	65,000
• Shade structures at Hohlt Park	55,000
• Amenities at Brenham Family Park	50,000
• Various other park projects	125,000
• Therapy pool refurbishments	75,000
• Leisure pool cabanas and umbrellas	67,000
• BBAC concession stand upgrades	35,000
• Various other projects at BBAC	50,692
Total	\$917,692

Budgeted amounts in Fund 252 relate to the construction of the new 32-acre Brenham Family Park. Phase I of the park is under construction and scheduled to be completed in the fall of 2026.

The City of Brenham's Economic Development department works to strengthen the local economy by attracting new investment, supporting the expansion of existing businesses, and fostering job growth. In partnership with Washington County, Blinn College, Breham Independent School District, the Washington County Chamber of Commerce and other local stakeholders, the department promotes strategic opportunities that enhance the community's economic vitality. Efforts include supporting industrial and commercial development and managing incentive programs to ensure Brenham remains a competitive and business-friendly environment.

Operating under the name, Brenham|Washington County Economic Development, the department provides confidential, no-cost services such as site selection assistance, incentive guidance, and strategic data insights.

ECONOMIC DEVELOPMENT	
WEBSITES	https://brenhamed.com
DEMOGRAPHICS	
RESIDENT	- Population (2025 estimate): 19,728 - Median age: 34.3 years
HOUSEHOLD	- Households: 7,372 - Average Household Size: 2.1 - Median Household Income: \$57,207 - Median Property Value: \$223,000
EDUCATION	- High school graduate or equivalent: 49.1% - Associates Degree: 8.1% - Bachelors degree: 21.6% - Master or Higher degree: 8.5%
TOP OCCUPATIONS	- Office and administrative support - Sales and related occupations - Management occupations - Food preparation - Healthcare - Educational instruction

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|---|-----|
| • Encourage new businesses to locate in the city and support existing businesses to grow and stay; | GC3 |
| • Promote employment opportunities and align workforce skills with local industry needs; | GC3 |
| • Develop projects that improve community amenities, infrastructure, and livability, making the city more attractive to residents and businesses; and | EO3 |
| • Diversify the economy by promoting a mix of sectors, including tech, tourism, manufacturing, and services. | EO4 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Website views - www.brenhamed.com	66,270	70,000
Site visits	20	21
Targeted business recruitment	3	3
Entrepreneur workshops	6	6
HR roundtable meetings	2	2
Commercial brokers luncheons	1	1

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
ECONOMIC & COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	1.00
ECONOMIC & COMMUNITY DEVELOPMENT COORDINATOR	1.00	1.00	1.00
TOTAL ECONOMIC DEVELOPMENT	2.00	2.00	2.00

BRENHAM COMMUNITY DEVELOPMENT CORPORATION (BCDC) - 250

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		2,822,406	3,031,154	3,031,154	3,031,154	2,842,212	
REVENUES							
4-140.00	CITY SALES TAX	2,667,165	2,669,217	2,669,217	2,669,217	2,758,061	3.3%
4-184.00	WASH CO. BWEDO CONTRIBUTION	100,000	100,000	100,000	100,000	100,000	0.0%
4-512.00	SALES OF PROPERTY	649,688	-	-	-	-	
4-590.00	MISCELLANEOUS REVENUES	5,361	4,654	4,654	3,323	3,323	-28.6%
4-642.00	DEVELOPERS CONTRIBUTION	52,227	-	-	-	-	
4-710.00	INTEREST EARNED	38	-	-	-	-	
4-710.31	TEXSTAR INTEREST	155,766	140,000	140,000	135,000	125,000	-10.7%
TOTAL REVENUES		3,630,246	2,913,871	2,913,871	2,907,540	2,986,384	2.5%

EXPENDITURES							
DEPT 175							
5-175-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	
5-175-411.00	LEGAL FEES	-	-	-	-	-	
5-175-924.00	CONTINGENCY-RECREATION	-	113,347	113,347	-	44,244	-61.0%
TOTAL EXPENDITURES - DEPT 175		-	113,347	113,347	-	44,244	-61.0%

DEPT 176							
5-176-101.00	SALARIES & WAGES	142,387	145,126	145,126	147,967	150,821	3.9%
5-176-102.00	OVERTIME PAY	-	-	-	-	-	
5-176-103.00	OASDI/MEDICARE	11,223	11,791	11,791	11,855	12,227	3.7%
5-176-103.02	MATCHING RETIREMENT	26,602	25,957	25,957	26,330	26,172	0.8%
5-176-105.00	LONGEVITY PAY	174	410	410	301	410	0.0%
5-176-105.01	EDUCATION/MISCELLANEOUS	8,624	8,600	8,600	8,652	8,600	0.0%
5-176-106.00	MEDICAL INSURANCE	15,345	16,199	16,199	14,712	15,808	-2.4%
5-176-106.01	LIFE INSURANCE	469	481	481	156	174	-63.8%
5-176-106.02	LONG TERM DISABILITY	314	322	322	322	296	-8.1%
5-176-107.00	WORKERS COMPENSATION	187	278	278	290	288	3.6%
5-176-204.00	POSTAGE	417	750	750	738	455	-39.3%
5-176-205.00	OFFICE SUPPLIES	98	250	250	230	250	0.0%
5-176-207.00	REPRODUCTION & PRINTING	904	500	500	800	800	60.0%
5-176-212.00	COMPUTER EQUIPMENT & SUPPLIES	-	250	250	-	250	0.0%
5-176-213.00	COMMUNICATIONS EQUIPMENT	-	300	300	-	300	0.0%
5-176-250.00	OTHER SUPPLIES	609	3,000	3,000	-	500	-83.3%
5-176-401.10	ELECTRICAL-STREET LIGHTS	7,108	7,295	7,295	7,108	7,108	-2.6%
5-176-402.00	AUDITS/CONSULTANTS FEES	39,500	30,500	60,475	30,516	28,709	-52.5%
5-176-403.00	TELEPHONE	533	500	500	456	456	-8.8%
5-176-407.00	LEGAL NOTICES	-	-	-	242	-	
5-176-409.00	ADVERTISEMENTS/LEGAL NOTICES	998	2,500	2,500	4,125	4,500	80.0%
5-176-411.00	LEGAL FEES	10,434	10,000	10,000	5,000	10,000	0.0%
5-176-424.00	SERVICE CONTRACTS	8,050	8,540	8,540	8,540	8,540	0.0%
5-176-442.00	CONTRACT MOWING	23,905	34,000	34,000	34,000	34,000	0.0%
5-176-450.00	OTHER SERVICES	500	1,500	1,500	-	1,500	0.0%
5-176-715.00	OTHER CAPITAL	-	50,000	50,000	-	-	-100.0%
5-176-801.00	LAND	319,059	-	-	-	-	
5-176-908.00	SEMINARS/MEMBERSHIP/TRAVE	13,407	30,667	30,667	24,255	30,667	0.0%

BRENHAM COMMUNITY DEVELOPMENT CORPORATION (BCDC) - 250

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-176-908.10	MILEAGE	882	2,850	2,850	1,000	2,850	0.0%
5-176-924.00	CONTIGENCY	-	554,118	504,143	-	940,202	86.5%
5-176-942.00	INTEREST EXPENSE	81,449	82,771	82,771	82,771	83,774	1.2%
5-176-946.00	PRINCIPAL RETIREMENTS	139,904	141,469	141,469	141,469	68,191	-51.8%
5-176-950.00	OTHER SUNDRY	1,412	500	20,500	1,432	500	-97.6%
5-176-953.01	ECO DEV MARKETING-WEBSITE	11,343	19,600	19,600	11,378	20,700	5.6%
5-176-953.02	ECO DEV MARKETING-OTHER	-	14,000	14,000	3,000	11,550	-17.5%
5-176-953.20	EDF-EDA GRANT	-	-	-	-	-	
5-176-953.30	BUSINESS RETENTION & EXPANSION	1,500	7,000	7,000	6,931	5,800	-17.1%
5-176-953.40	ECO DEV INCENTIVES	43,087	42,500	42,500	46,650	48,050	13.1%
5-176-953.50	PROMOTIONAL MATERIALS	921	3,000	3,000	1,274	3,000	0.0%
5-176-953.60	ECO DEV-INTERGOVT/BUSI SUPPORT	-	-	-	20,000	60,000	
5-176-959.00	MAIN ST. GRANT MATCH	5,886	21,000	21,000	7,000	21,000	0.0%
5-176-961.62	DOWNTOWN MASTER PLANNING	-	-	-	-	-	
TOTAL EXPENDITURES-DEPT 176		917,229	1,278,524	1,278,524	649,500	1,608,448	25.8%
GRAND TOTAL EXPENDITURES		917,229	1,391,871	1,391,871	649,500	1,652,692	18.7%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL*	205,324	209,164	209,164	210,585	214,796	2.7%
200'S	SUPPLIES	2,027	5,050	5,050	1,768	2,555	-49.4%
300'S	MAINTENANCE	-	-	-	-	-	
400'S	SERVICES	91,028	94,835	124,810	89,987	94,813	-24.0%
700'S	NON-CAPITAL (SUPPLIES)	-	50,000	50,000	-	-	-100.0%
800'S	CAPITAL OUTLAY	319,059	-	-	-	-	
900'S	SUNDRIES	299,790	1,032,822	1,002,847	347,160	1,340,528	33.7%
TOTAL EXPENDITURES		917,229	1,391,871	1,391,871	649,500	1,652,692	18.7%

TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNF-GENERAL	(465,690)	(416,000)	(416,000)	(416,000)	(416,000)	0.0%
6-000-601.35	INTERFUND TRNSF-SWR CAP PROJ	(602,360)	(200,000)	(200,000)	(200,000)	-	-100.0%
6-000-602.52	INTERFUND TRNSF-BCDC CAP PRJTS	(300,000)	(500,000)	(1,439,903)	(1,439,903)	-	-100.0%
6-000-602.70	INTERFUND TRNSF-GEN GOVT CAP PR	(32,058)	-	-	-	-	
6-000-623.40	INTERFUND TRNSF-PARKS CAP PROJ	(1,104,161)	(406,000)	(406,000)	(391,079)	(917,692)	126.0%
TOTAL TRANSFERS OUT		(2,504,269)	(1,522,000)	(2,461,903)	(2,446,982)	(1,333,692)	-45.8%
CHANGE IN FUND BALANCE		208,748	-	(939,903)	(188,942)	-	-100.0%
ENDING FUND BALANCE		3,031,154	3,031,154	2,091,251	2,842,212	2,842,212	35.9%

BCDC CAPITAL PROJECTS FUND - 252

GL#	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
BEGINNING FUND BALANCE		719,409	947,061	947,061	947,061	835,766	
REVENUES							
4-521.00	GRANT REVENUES	-	500,000	500,000	562,500	187,500	-62.5%
4-710.00	INTEREST EARNED	1,417	3,000	3,000	3,000	500	-83.3%
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	
TOTAL REVENUES		1,417	503,000	503,000	565,500	188,000	-62.6%
EXPENDITURES							
5-100-402.00	AUDIT/CONSULTANT FEES	-	-	-	-	-	
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-BRENNHAM FAMILY PARK	73,764	500,000	3,139,903	3,116,698	1,034,241	-67.1%
TOTAL EXPENDITURES		73,764	500,000	3,139,903	3,116,698	1,034,241	-67.1%
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNF-GENERAL FUND	-	-	-	-	10,475	
6-000-603.01	INTERFUND TRNF-TIRZ NO. 1	-	1,000,000	1,000,000	1,000,000	-	-100.0%
6-000-625.00	INTERFUND TRNF-BCDC	300,000	500,000	1,439,903	1,439,903	-	-100.0%
TOTAL TRANSFERS IN		300,000	1,500,000	2,439,903	2,439,903	10,475	-99.6%
CHANGE IN FUND BALANCE		227,653	1,503,000	(197,000)	(111,295)	(835,766)	-324.2%
ENDING FUND BALANCE		947,061	2,450,061	750,061	835,766	0	100.0%



ELECTRIC FUND

Fund Description

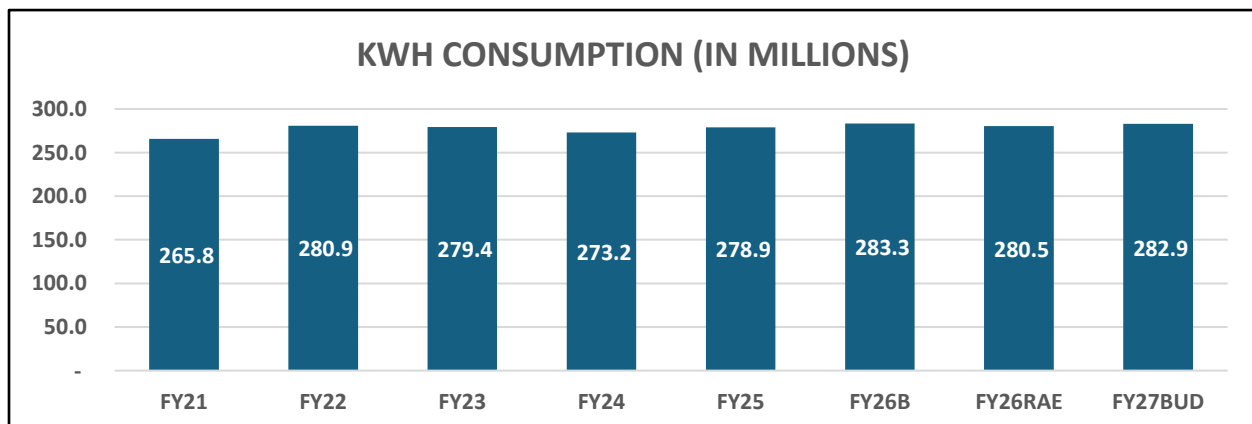
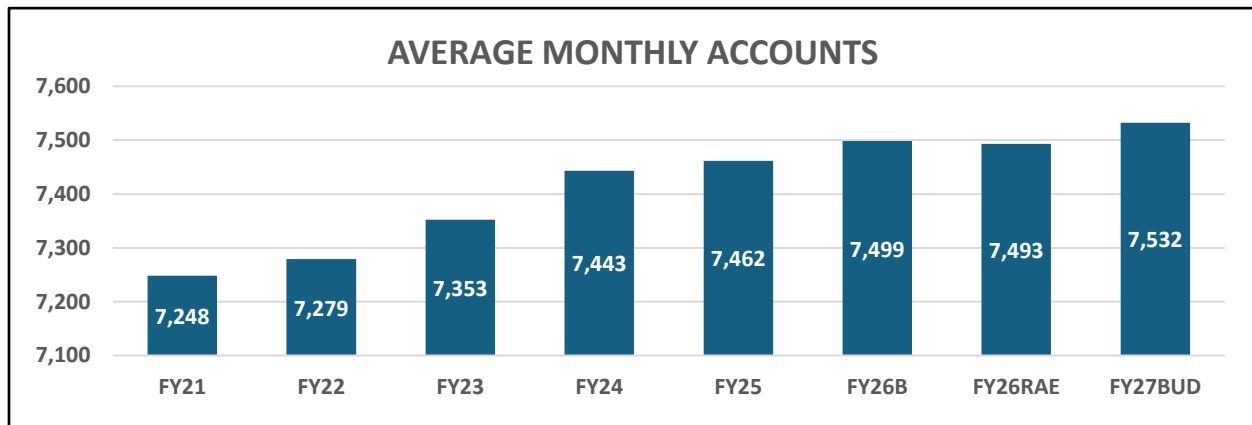
The Electric Fund is budgeted in three (3) separate funds: Fund 102, Fund 122 and Fund 132. Fund 122 and Fund 132 are sub-funds to Fund 102. Fund 102 is the primary operating fund for distribution operations and cost of service source for electric rate setting. Fund 122 is used to track power supply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

Fund 102 – Electric Distribution Fund Financial Statement – Budget Highlights

Distribution Revenues – \$7.8 million in operating revenues are projected for the FY27 Budget. This is a small decrease of (\$17,526) or (0.2) percent over the FY26 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 79 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. There are geographic restrictions for revenue growth within the City which is also served by Bluebonnet Electric Cooperative.

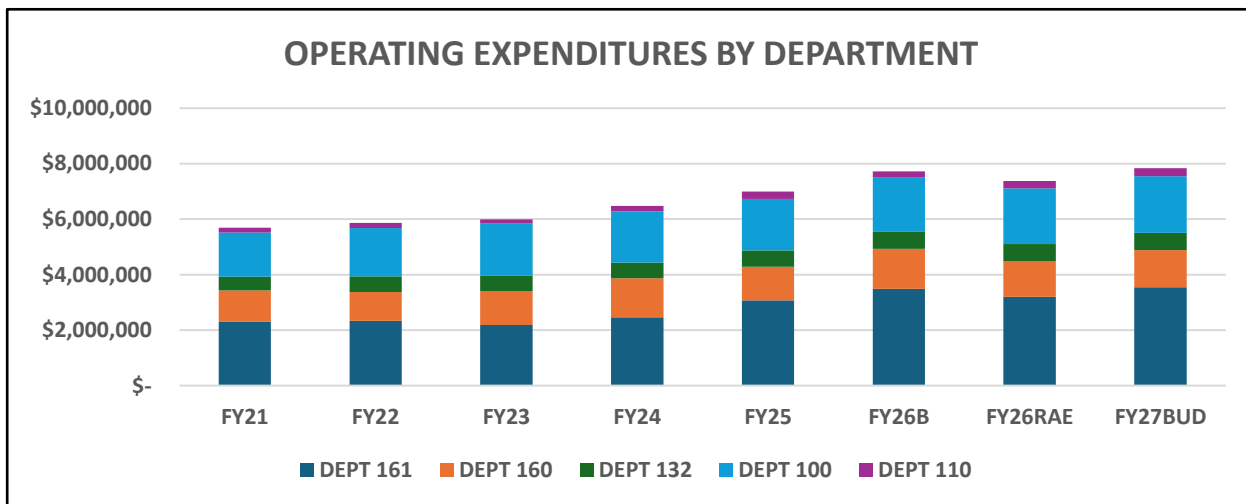
Revenue drivers include:

- Growth in residential revenues from the development of Wilkins Valley Subdivision
- Small growth in commercial and industrial consumption
- A small increase in kWh consumption of 282.9 million kWh over FY26 estimate, assuming normal winter heating and summer cooling



Distribution Operating Expenditures – The FY27 Budget includes \$7.7 million in operating expenditures, an increase of \$369,292 or 5.1 percent over the FY26 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 \$3.5 million or 46.2 percent of operating expenditures. The operating budgets for Departments 160 and 132 are \$1.3 million and \$630,934, respectively.



The largest operating expenditure is personnel, which is 41.8 percent of the operating expenditure budget, followed by franchise fees (24.4 percent), capital (14.4 percent), contractual services (7.3 percent), miscellaneous (4.9 percent), supplies (4.0 percent), and maintenance (3.2 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.

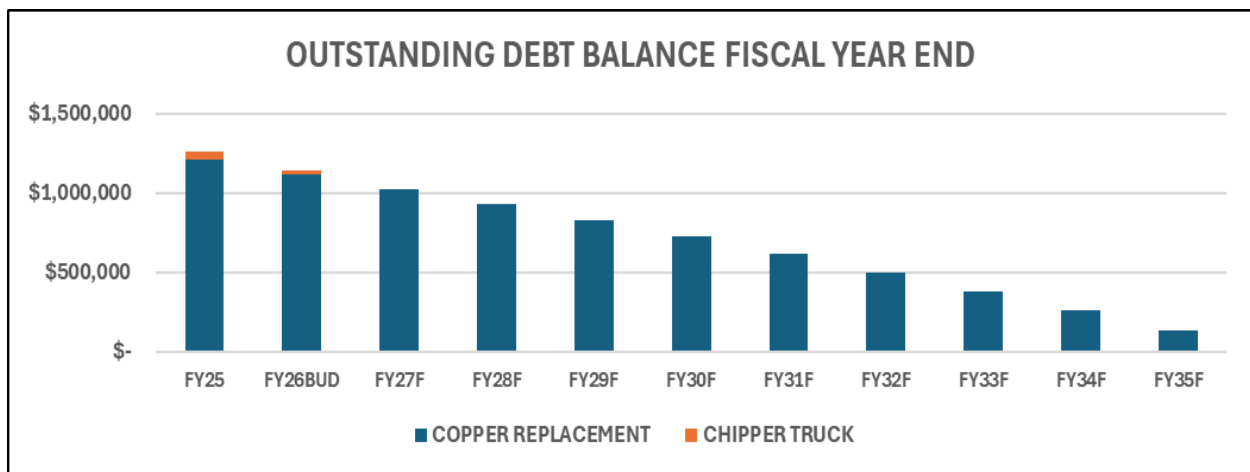
Expenditure drivers (B2B) include:

- An increase in capital costs of \$281,254 driven by the pole replacement program and NESC upgrades
- An increase in miscellaneous expenditures of \$83,231 from increases in credit card fees and inventory adjustments
- An increase in franchise fees of \$73,388 given higher revenues and to an increase in LCRA pass-through (recovery) costs
- An increase in maintenance costs of \$45,500 due to a new program for residential meter testing
- An increase in supplies costs of \$27,513 caused by the replacement of SCADA network switches
- Personnel savings of (\$84,471) due to attrition and replacement by lower paid staff
- A decrease in contractual services of (\$57,123) with completion of a fiber study (one-time) in FY26

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 FY26 is \$1.1 million. The FY27 Budget shows \$501,175 in net non-operating revenue and is (\$58,689) lower than FY26 Budget.

Budget drivers include:

- Stable debt service payments based on debt service schedules with no new debt issued
- Lower investment income
- Miscellaneous revenues of \$78,735 of which \$62,995 is from NextLink to help offset the cost of resources used for line locates for their project

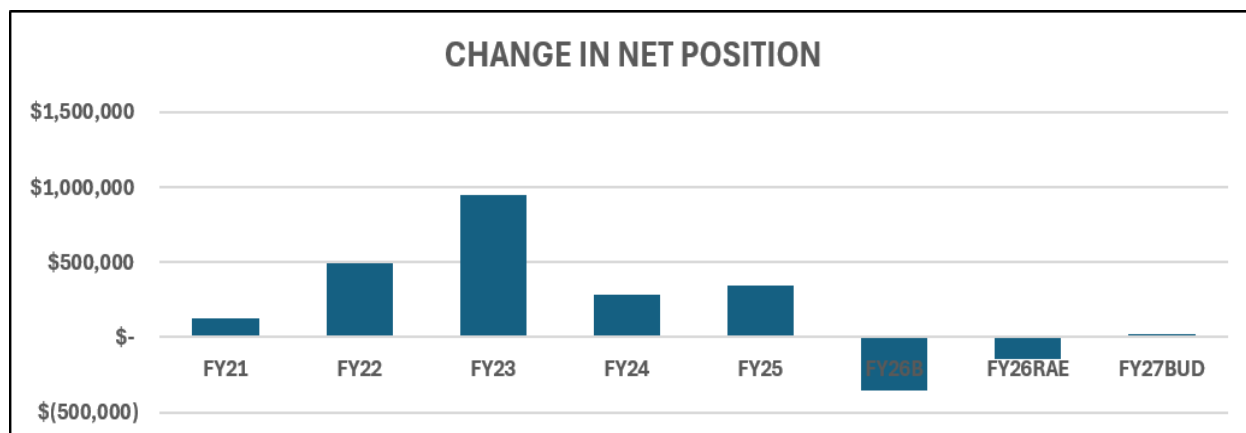


Transfers-In (Out) – The Gas, Water, Wastewater and Sanitation Funds reimburse via transfers-in to the Electric Fund a portion of Department 132 and Department 160 budgets for services provided by these departments for non-electric services, such as line locates, GIS, SCADA, administrative oversight, 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. For the FY27 Electric Fund Budget there is (\$659,162) net transfers-out which is (\$564,048) lower than FY26 Budget.

B2B drivers include:

- A decrease of (\$19,668) in transfers-in from gas, water and wastewater utilities to the Electric Fund due to a decrease in budget for Department 160
- An increase of \$153,000 in transfers-in from Fund 122 – Electric Wholesale Power with a portion of the over collection balance being used to fund the Pole Replacement Program budgeted in Department 161
- A decrease of (\$348,723) in transfer-out from Fund 102 to Fund 132 for funding replacement costs for a digger derrick (\$186,223) and a bucket truck (\$162,500)
- A decrease of (\$81,993) in transfer-out from Fund 102 to the General Fund (101) for shared service cost reimbursements due to modification in the HR allocation percentage

Changes In Net Position – Since revenues exceed expenditures, there is a budgeted net operating surplus of \$21,000. The surplus is after a transfer-in of \$153,000 from Fund 122's over collection balance to cover costs of the Pole



Replacement Program. In addition, the over collection balance in Fund 122 is being used to fund half of the budgeted cost for a replacement digger derrick of \$186,223. For the FY26 Budget, this funding came from Fund 102 – Electric Fund. Without these finance adjustments, Fund 102 – Electric Fund would show a loss of (\$318,223). A rate study is needed for FY28 to ensure sufficient revenues for operational stability of the Electric Fund.

Fund 122 - Electric Power Supply Fund Financial Statement – Budget Highlights

Revenues & Expenditures – \$19.9 million in revenues and \$20.3 million in expenditures are projected for the FY27 Electric Power Supply Fund Budget. Revenues billed and received from electric customers are used to recover electric power supply costs invoiced by the Lower Colorado River Authority (LCRA). The FY27 Budget includes a return of \$100,000 in over collection balance through PCRf credits on customer bills. Supply costs include generation costs, transmission costs, ERCOT fees and other LCRA service charges. Supply costs are expected to increase on a budget-to-budget basis 1.7 percent. The increase is driven by more kWh purchased (based on higher kWh consumption) and higher LCRA generation rates adopted in their FY27 Business Plan.

Transfers-Out - The FY27 Budget includes (\$339,223) in transfers-out: (\$153,000) to Fund 102 – Electric Fund for pole replacement and (\$186,223) to Fund 132 – Electric Capital Projects Fund for the second half of the funding for a digger derrick replacement.

Fund 132 – Electric Capital Projects Fund Financial Statement – Budget Highlights

Expenditures – The FY27 Budget includes expenditures of \$3,000 for Strand Engineering fees for the Highway 290 Electric Line Relocation Project and another \$18,000 for fiber relocation.

Transfer-In – The FY27 Budget includes a transfer-in from Fund 122 - Electric Power Supply Fund of \$186,223 for prefunding the purchase of a digger derrick.

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	7,828,862	7,864,405	7,864,405	7,809,778	7,846,879	-0.2%
TOTAL REVENUES	7,828,862	7,864,405	7,864,405	7,809,778	7,846,879	-0.2%
OPERATING EXPENDITURES						
SALARIES	2,783,857	3,286,425	3,286,425	2,711,577	3,201,954	-2.6%
SUPPLIES	204,705	277,771	277,771	262,022	305,284	9.9%
MAINTENANCE	218,991	203,500	200,500	184,685	249,000	22.4%
CONTRACTUAL SERVICES	457,979	618,660	618,660	663,242	561,537	-9.2%
CAPITAL OUTLAY	1,151,941	824,198	1,085,698	1,216,221	1,105,452	34.1%
GROSS REVENUE TAX	1,706,662	1,796,978	1,796,978	1,832,801	1,870,366	4.1%
MISCELLANEOUS	308,479	291,069	291,069	355,957	374,300	28.6%
TOTAL OPERATING EXPENDITURES	6,832,613	7,298,601	7,557,101	7,226,505	7,667,893	5.1%
OPERATING INCOME (LOSS)	996,248	565,804	307,304	583,273	178,986	-68.4%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(55,688)	(50,983)	(50,983)	(50,983)	(46,113)	-9.6%
PRINCIPAL RETIREMENT (AUG)	(111,525)	(115,854)	(115,854)	(115,854)	(120,221)	3.8%
ISSUANCE COSTS	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	674,455	647,771	647,771	589,280	588,774	-9.1%
GAIN ON SALE OF CAPITAL ASSETS	(63,196)	-	-	5,400	-	-
MISCELLANEOUS, NET	82,998	78,930	78,930	78,737	78,735	-0.2%
TOTAL NONOPERATING REVENUES (EXP)	527,045	559,864	559,864	506,580	501,175	-10.5%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,523,293	1,125,668	867,168	1,089,853	680,161	-39.6%
TRANSFERS IN	697,914	716,148	716,148	675,693	849,480	18.6%
TRANSFERS OUT	(1,876,204)	(1,939,358)	(1,939,358)	(1,906,316)	(1,508,642)	-22.2%
TOTAL TRANSFERS IN/(OUT)	(1,178,290)	(1,223,210)	(1,223,210)	(1,230,623)	(659,162)	-46.1%
CHANGE IN NET POSITION OPERATIONS	345,003	(97,542)	(356,042)	(140,770)	21,000	-121.5%
WORKING CAPITAL - ENDING	15,914,961	15,125,607	14,867,107	15,487,837	15,303,028	1.2%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-601.00	ELECTRIC UTIL REVENUES	6,658,991	6,761,093	6,761,093	6,721,800	6,784,091	0.3%
4-601.02	DISTRIBUTED GENERATION	(4,419)	(4,629)	(4,629)	(4,605)	(4,605)	-0.5%
4-601.05	AVERAGE MONTHLY PAYMENT	(796)	5,187	5,187	(363)	(364)	-107.0%
4-606.00	SECURITY LIGHTS	49,053	49,234	49,234	48,984	48,428	-1.6%
4-608.00	FORFEITED DISC & PENALTIES	343,082	353,606	353,606	370,642	375,000	6.1%
4-614.00	APPLICATION FEES	125	125	125	100	100	-20.0%
4-616.00	DISCONNECT/CONNECT FEES	7,000	8,350	8,350	4,175	4,175	-50.0%
4-618.00	CONNECT/TRANSFER FEE	62,955	64,345	64,345	63,505	65,000	1.0%
4-630.40	BILLING FEES-SANITATION	75,608	78,991	78,991	82,765	83,809	6.1%
4-632.00	STATE SALES TAX	48,952	50,686	50,686	50,834	50,000	-1.4%
4-640.00	INSUFFICIENT CHECK CHARGE	1,400	1,045	1,045	2,830	3,000	187.1%
4-642.00	DEVELOPERS CONTRIBUTION	425,917	350,000	350,000	311,154	280,095	-20.0%
4-650.00	CUSTOMER REPAIR & REPLACE	7,121	12,000	12,000	4,827	5,000	-58.3%
4-655.00	LINE TAPS	64,892	62,592	62,592	65,150	65,150	4.1%
4-660.00	POLE LINE RENTAL	75,990	73,880	73,880	76,000	76,000	2.9%
4-690.00	MISCELLANEOUS UTIL REVENUE	13,595	2,400	2,400	15,980	16,000	566.7%
4-696.00	INTERGOVT'L - FIBER NETWORK	25,469	25,500	25,500	26,000	26,000	2.0%
4-710.00	INTEREST EARNED	13,225	15,000	15,000	34,200	35,000	133.3%
4-710.30	INTEREST-TEXPOOL	268,800	300,000	300,000	158,149	160,000	-46.7%
4-710.31	TEXSTAR INTEREST	310,982	250,000	250,000	314,160	310,000	24.0%
4-710.35	BCDC-INT ON NOTES RECEIVABLE	81,449	82,771	82,771	82,771	83,774	1.2%
4-720.00	INSURANCE PROCEEDS	30,714	-	-	-	-	-
4-770.00	RENTAL INCOME	15,741	15,741	15,741	15,742	15,740	0.0%
4-780.00	JUDGEMENT/RESTITUTION PYMTS	3,366	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	33,177	63,189	63,189	62,995	62,995	-0.3%
4-790.60	GAIN/LOSS ON FIXED ASSETS	(63,196)	-	-	5,400	-	-
	TOTAL REVENUE	8,549,193	8,621,106	8,621,106	8,513,195	8,544,388	-0.9%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-119.10	MEDICAL ATTRITION FACTOR	(6,974)	-	-	-	-	-
5-100-860.11	DEBT SERVICE-INTEREST	55,688	50,983	50,983	50,983	46,113	-9.6%
5-100-860.15	DEBT SERVICE-PRINCIPAL	111,525	115,854	115,854	115,854	120,221	3.8%
5-100-904.00	GROSS REVENUE TAX	1,706,662	1,796,978	1,796,978	1,832,801	1,870,366	4.1%
TOTAL NON-DEPT DIRECT EXP		1,866,900	1,963,815	1,963,815	1,999,638	2,036,700	3.7%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	26,074	30,000	30,000	30,000	30,000	0.0%
5-110-906.00	INVENTORY ADJUSTMENTS	47,140	30,000	30,000	50,000	50,000	66.7%
5-110-950.00	OTHER SUNDRY	208,230	185,000	185,000	222,661	238,093	28.7%
TOTAL NON-DEPT MISC EXP		281,443	245,000	245,000	302,661	318,093	29.8%

The City of Brenham's Utility Customer Service Department is responsible for the billing and collection of payments for electric, gas, water, wastewater and drainage, as well as sanitation/recycling serviced by BVR. In addition to billing, Utility Customer Service provides friendly, professional customer service, both in person and by phone, assisting residents and businesses with account questions, service requests, and payment processing.

Utility Customer Service staff works closely with Public Utilities and other departments to coordinate all work orders related to utility services and customer accounts. This includes new service connections, service transfers, disconnection of service, service reconnections, deposit collections and other related duties.

For the convenience of our customers, the Utility Customer Service office maintains regular hours of operation, Monday through Friday, from 8:00 a.m. to 5:00 p.m.

SUPPORT					
CUSTOMER SUPPORT - Handles phone calls, emails, and walk-ins regarding billing questions, customer portal issues, service requests and complaints. - Initiates work orders for meter readings, service connections and disconnections, leak repairs and re-reads. - Investigates and resolves billing disputes, usage spikes, or service interruptions. - Provides guidance on conservation, rate structures and bill interpretation. INTERDEPARTMENTAL SUPPORT - Finance Department: Coordinates on revenue reconciliation, year-end closing and audits.					
SERVICES					
SERVICES	The department is responsible for managing the full lifecycle of utility service accounts, including: - New service - Establishes new utility accounts for residential, commercial and industrial customers. - Service transfers - Coordinates seamless transfers of utility service when customers move within the City's service area. - Disconnection of service - Manages disconnections for non-payment and processes voluntary service terminations for customers moving out of the service area. - Service reconnections - Coordinates prompt reconnection of utility services once past-due accounts are resolved, minimizing service interruption.				
BILLING & PAYMENT OPTIONS					
The City of Brenham offers a variety of billing and payment options to provide customers with convenient, flexible, and secure ways to manage their utility accounts:					
BILLING OPTIONS	- Paper billing: Traditional monthly billing statements are mailed to customers unless they opt for paperless billing. - E-billing: Customers can enroll in paperless billing to receive bills electronically via email and access them anytime through the online customer portal. - Text-billing: Receive a text message with the current bill amount on the day its issues.				
PAYMENT OPTIONS	<table> <tr> <th>Ways to Pay</th><th>Accepted Payment Methods</th></tr> <tr> <td> - In-person - Lobby or Drive-Through - Online - Secure customer portal - Kiosk - 24/7 payment kiosk available - By Phone - By Mail - Send check or money order - Automatic Draft - Recurring payments by bank draft or credit card </td><td> - Cash, - Check, - Debit/Credit Card (all cards except American Express) </td></tr> </table>	Ways to Pay	Accepted Payment Methods	- In-person - Lobby or Drive-Through - Online - Secure customer portal - Kiosk - 24/7 payment kiosk available - By Phone - By Mail - Send check or money order - Automatic Draft - Recurring payments by bank draft or credit card	- Cash, - Check, - Debit/Credit Card (all cards except American Express)
Ways to Pay	Accepted Payment Methods				
- In-person - Lobby or Drive-Through - Online - Secure customer portal - Kiosk - 24/7 payment kiosk available - By Phone - By Mail - Send check or money order - Automatic Draft - Recurring payments by bank draft or credit card	- Cash, - Check, - Debit/Credit Card (all cards except American Express)				

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Provide excellent customer service with quick response time on problem issues;
- Receive and accurately post all payments and receipts;
- Stay on schedule and maintain accuracy; and
- Provide accurate monthly reporting in a timely manner.

GC1
GC1
GC1
GC1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Average utility bills issued monthly	9,300	9,300
Average customer service orders monthly (connects, disconnects, meter checks, etc.)	495	500
Average customer calls answered monthly	2,400	2,000
Billing delivery method (%):		
Electronic (online, bank draft, auto pay)	53%	55%
In-person (cash, check, card)	42%	43%
Mail (check or money order)	3%	1%
After-hours kiosk (cash, check, card)	2%	1%

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
UTILITY CUSTOMER SERVICE SUPERVISOR	1.00	1.00	1.00
ASSISTANT UTILITY CUSTOMER SERVICE SUPERVISOR	1.00	1.00	1.00
UTILITY CUSTOMER SERVICE CLERK I-II	4.00	4.00	4.00
TOTAL UTILITY CUSTOMER SERVICE	6.00	6.00	6.00

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-132-101.00	SALARIES & WAGES	262,329	270,086	270,086	270,086	272,962	1.1%
5-132-102.00	OVERTIME PAY	551	500	500	500	500	0.0%
5-132-103.00	OASDI/MEDICARE	19,188	21,012	21,012	21,012	21,238	1.1%
5-132-103.02	MATCHING RETIREMENT	46,457	46,255	46,255	46,255	45,461	-1.7%
5-132-105.00	LONGEVITY PAY	977	1,485	1,485	1,485	1,560	5.1%
5-132-105.01	EDUCATION/MISCELLANEOUS	2,607	2,600	2,600	2,600	2,600	0.0%
5-132-106.00	MEDICAL INSURANCE	38,544	52,802	52,802	52,802	51,534	-2.4%
5-132-106.01	LIFE INSURANCE	832	855	855	855	522	-38.9%
5-132-106.02	LONG TERM DISABILITY	558	573	573	573	513	-10.5%
5-132-107.00	WORKERS' COMPENSATION	328	495	495	495	500	1.0%
5-132-204.00	POSTAGE & FREIGHT	41,166	42,900	42,900	42,434	45,415	5.9%
5-132-205.00	OFFICE SUPPLIES	1,171	2,108	2,108	1,500	2,407	14.2%
5-132-206.00	EMPLOYEE RELATIONS	707	1,590	1,590	1,000	1,148	-27.8%
5-132-207.00	REPRODUCTION & PRINTING	11,655	15,998	15,998	14,734	15,000	-6.2%
5-132-208.00	CLOTHING/PERS PROTECTIVE EQUIP	11	360	360	322	360	0.0%
5-132-211.00	CLEANING AND JANITORIAL	104	370	370	100	150	-59.5%
5-132-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,777	1,958	1,958	1,748	5,258	168.5%
5-132-213.00	COMMUNICATIONS EQUIPMENT	460	510	510	266	-	-100.0%
5-132-250.00	OTHER SUPPLIES	708	747	747	24	747	0.0%
5-132-408.00	RENTAL & LEASES	836	875	875	875	900	2.9%
5-132-424.00	SERVICE CONTRACTS	145,372	149,276	149,276	151,605	161,009	7.9%
5-132-450.00	OTHER SERVICES	100	250	250	150	250	0.0%
5-132-712.00	OFFICE FURNITURE/EQUIPMENT	-	-	-	3,205	-	-
5-132-714.00	RADIOS/RADAR/VIDEO CAMERAS	1,350	-	-	-	-	-
5-132-908.00	SEMINARS/MEMBERSHIP/TRAVE	-	1,500	1,500	-	500	-66.7%
5-132-908.10	MILEAGE	-	300	300	-	100	-66.7%
5-132-950.00	SUNDRY	80	300	300	100	300	0.0%
TOTAL EXPENDITURES		578,867	615,705	615,705	614,726	630,934	2.5%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	372,370	396,663	396,663	396,663	397,390	0.2%
200'S	SUPPLIES	58,758	66,541	66,541	62,128	70,485	5.9%
300'S	MAINTENANCE	-	-	-	-	-	-
400'S	SERVICES	146,308	150,401	150,401	152,630	162,159	7.8%
700'S	NON-CAPITAL (SUPPLIES)	1,350	-	-	-	-	-
800'S	CAPITAL OUTLAY	-	-	-	-	-	-
900'S	SUNDRIES	80	2,100	2,100	100	900	-57.1%
TOTAL EXPENDITURES		578,867	615,705	615,705	611,521	630,934	2.5%

The City of Brenham's Public Utilities Department is committed to delivering high-quality utility services at the lowest possible cost. Our team continually develops and implements electric, gas, water and wastewater resource plans with a strong emphasis on sustainable and affordable options.

The department oversees the Utility Services Department (Central Warehouse, Project Management, Dispatch Services, and Utility Technology), along with the Electric, Gas, Water and Wastewater Construction, and Water and Wastewater Treatment departments. Because these utilities are essential to daily life, our top priority is investing in infrastructure that strengthens system reliability and ensures uninterrupted service for Brenham's residents and businesses.

PROGRAMS & SERVICES	
SUPPLY CONTRACTS	• Electric - LCRA • Gas - Energy Transfer, Muni-Gas • Water - Brazos River Authority
SYSTEMS	• SCADA • GIS • ARCGIS • Windmill Software • Milsoft Outage Management Software • Sensus Analytics • GPS
OTHER OVERSIGHT	• Safety program • Line locates • Central Warehouse • Right of way permit review • Electrical pole attachment permitting • Developer construction plan review • Construction management and oversight for capital improvement projects and developer projects
DISPATCH SERVICES	• Monitors SCADA alarms • Front line for all customer calls • Responsible for daily outage management updates to outage management software

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
• Maximize the use of technology to improve utility operations;	GC1
• Develop low-cost, sustainable, reliable electric, gas, and water resources;	GC3
• Enhance the effective and efficient operation of all areas of utilities;	GC3
• Focus on the needs of our customers with quality service and rapid response time to all customer service calls;	GC1
• Continue maintaining good working relationships with wholesale power suppliers and state agencies;	GC1
• Utilities will continue to be good stewards of the environment by following all State and Federal protection guidelines, because it's the right thing to do;	GC2
• Maintain warehouse stock levels to minimize emergency orders and optimize stock turns; and	GC1
• Dispose of all items deemed surplus through GovDeals Online Auction.	GC1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Average taps issued per month	36	36
Average line locates per month	688	688
Average electrical outages restored per month	42	42
Number of addresses issued	142	160
Cost of items disbursed	\$ 1,372,543	\$ 1,000,000
Average cost per item disbursed	\$ 333	\$ 250
Year-end inventory value	\$ 2,805,466	\$ 2,805,466
Inventory as % of disbursement	204%	281%

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
GENERAL MANAGER OF PUBLIC UTILITIES	1.00	1.00	1.00
DIRECTOR OF MUNICIPAL GAS & UTILITY SERVICES	2.00	1.00	1.00
UTILITY TECHNOLOGY MANAGER	1.00	1.00	1.00
UTILITIES FINANCIAL ANALYST	1.00	1.00	1.00
UTILITY PROJECT & WAREHOUSE MANAGER	-	1.00	1.00
GIS SPECIALIST ¹	0.50	0.50	0.50
UTILITIES TECHNOLOGY APPRENTICE	1.00	1.00	1.00
SCADA APPRENTICE	1.00	1.00	1.00
INVENTORY & CENTRAL FLEET COORDINATOR ²	-	1.00	1.00
CUSTOMER SERVICE TECHNICIAN	2.00	1.00	1.00
EXECUTIVE ADMINISTRATIVE ASSISTANT	1.00	1.00	1.00
PUBLIC UTILITY DISPATCHER ⁴	1.50	2.00	2.00
PART-TIME CENTRAL WAREHOUSE ATTENDANT ²	-	0.50	0.50
GIS MANAGER ³	1.00	-	-
TOTAL PUBLIC UTILITIES	13.00	13.00	13.00

¹Position is shared 50% w/ General Fund

²Position moved from General Fund FY25-26

³Position eliminated

⁴Position reclassified as full-time

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-160-101.00	SALARIES & WAGES	780,267	865,639	865,639	739,986	838,610	-3.1%
5-160-102.00	OVERTIME PAY	548	1,800	1,800	1,251	1,800	0.0%
5-160-103.00	OASDI/MEDICARE	59,835	67,774	67,774	56,747	65,688	-3.1%
5-160-103.02	MATCHING RETIREMENT	133,361	146,666	146,666	117,848	138,150	-5.8%
5-160-105.00	LONGEVITY PAY	4,956	3,900	3,900	3,102	3,655	-6.3%
5-160-105.01	EDUCATION/MISCELLANEOUS	16,915	14,600	14,600	13,678	14,600	0.0%
5-160-105.03	STANDBY	188	-	-	-	-	-
5-160-106.00	MEDICAL INSURANCE	110,308	113,418	113,418	105,804	89,131	-21.4%
5-160-106.01	LIFE INSURANCE	3,047	2,712	2,712	1,014	1,131	-58.3%
5-160-106.02	LONG TERM DISABILITY	2,041	1,817	1,817	1,817	1,557	-14.3%
5-160-107.00	WORKERS' COMPENSATION	2,165	2,335	2,335	4,755	1,546	-33.8%
5-160-202.00	FUEL	2,484	7,607	7,607	4,400	6,500	-14.6%
5-160-203.00	TOOLS/SMALL EQUIPMENT	59	4,300	4,300	4,300	300	-93.0%
5-160-204.00	POSTAGE & FREIGHT	116	225	225	120	120	-46.7%
5-160-205.00	OFFICE SUPPLIES	2,551	4,175	4,175	3,500	3,500	-16.2%
5-160-206.00	EMPLOYEE RELATIONS	2,458	2,504	2,504	3,475	2,587	3.3%
5-160-207.00	REPRODUCTION & PRINTING	7,583	10,108	10,108	8,500	8,500	-15.9%
5-160-208.00	CLOTHING	922	3,700	3,700	3,500	3,555	-3.9%
5-160-210.00	BOTANICAL & AGRICULTURAL	30	50	50	50	50	0.0%
5-160-211.00	CLEANING AND JANITORIAL	498	230	230	295	230	0.0%
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	6,115	6,990	6,990	5,594	6,050	-13.4%
5-160-213.00	COMMUNICATIONS EQUIPMENT	48	-	-	-	-	-
5-160-221.00	SAFETY/FIRST AID SUPPLIES	28	100	100	824	100	0.0%
5-160-223.00	SMALL APPLIANCES	-	1,600	1,600	1,250	600	-62.5%
5-160-250.00	OTHER SUPPLIES	321	800	800	800	1,200	50.0%
5-160-303.00	VEHICLES/LARGE EQUIPMENT	1,963	3,000	3,000	2,800	3,000	0.0%
5-160-304.00	MACHINERY/EQUIPMENT	-	-	-	13	-	-
5-160-312.00	BUILDINGS/APPLIANCES	4,146	3,000	3,000	4,872	3,000	0.0%
5-160-401.00	ELECTRICAL	933	11,981	11,981	10,856	11,182	-6.7%
5-160-402.00	AUDITS/CONSULTANTS FEES	-	-	-	920	-	-
5-160-403.00	TELEPHONE	3,382	3,500	3,500	2,870	3,782	8.1%
5-160-404.00	GAS	18	300	300	153	200	-33.3%
5-160-405.00	WATER	59	700	700	763	792	13.1%
5-160-405.50	DRAINAGE CHARGE	57	690	690	690	690	0.0%
5-160-406.00	SEWER	18	220	220	282	301	36.8%
5-160-406.60	DISPOSAL FEES	-	-	-	33	50	-
5-160-408.00	RENTALS/LEASES	-	300	300	-	-	-100.0%
5-160-415.00	JANITORIAL SERVICES	-	1,500	1,500	1,473	1,500	0.0%
5-160-424.00	SERVICE CONTRACTS	57,677	68,083	68,083	68,463	71,925	5.6%
5-160-450.00	OTHER SERVICES	255	1,131	1,131	35,172	1,395	23.3%
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	3,026	-	-	-	-	-
5-160-714.00	RADIO/RADAR/CAMERAS	-	10,713	10,713	11,053	3,476	-67.6%
5-160-714.10	SCADA COMMUNICATIONS	4,438	3,000	3,000	3,000	22,602	653.4%
5-160-810.00	MACHINERY/EQUIPMENT	-	49,688	49,688	39,228	-	-100.0%
5-160-901.00	LIAB/CASUALTY INSURANCE	1,965	2,241	2,241	8,855	9,298	314.9%
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,680	15,175	15,175	15,175	12,025	-20.8%
5-160-908.10	MILEAGE	-	300	300	300	300	0.0%
5-160-950.00	OTHER SUNDRY	94	200	200	200	200	0.0%
TOTAL EXPENDITURES		1,216,557	1,438,772	1,438,772	1,289,781	1,334,878	-7.2%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	1,113,631	1,220,661	1,220,661	1,046,002	1,155,868	-5.3%
200'S	SUPPLIES	23,214	42,389	42,389	36,608	33,292	-21.5%
300'S	MAINTENANCE	6,109	6,000	6,000	7,685	6,000	0.0%
400'S	SERVICES	62,400	88,405	88,405	121,675	91,817	3.9%
700'S	NON-CAPITAL (SUPPLIES)	7,464	13,713	13,713	14,053	26,078	90.2%
800'S	CAPITAL OUTLAY	-	49,688	49,688	39,228	-	-100.0%
900'S	SUNDRIES	3,739	17,916	17,916	24,530	21,823	21.8%
	TOTAL EXPENDITURES	1,216,557	1,438,772	1,438,772	1,289,781	1,334,878	-7.2%

The City of Brenham's Electric Department is responsible for delivering reliable power to homes, businesses, and industries throughout Brenham. A key focus of the department is maintaining the extensive network of distribution lines that carry electricity across the community. This includes operating and maintaining approximately 111 miles of distribution feeder lines that deliver power from substations to over 7,393 customers.

Department crews respond to routine service calls, address power outages, and make necessary repairs resulting from storms or other incidents. The department is committed to providing safe, dependable service, and treats all emergencies as top priority to ensure minimal disruption for Brenham residents and businesses.

SERVICES	
CUSTOMER SERVICE	• Meter installs or replacements • Service drops or replacements
MAINTENANCE	
SYSTEM MAINTENANCE	• Tree trimming • Rotten pole changeout • Copper replacement • Transformer replacement • Open-wire secondary replacement • Feeder upgrade • Smart device
COMPLIANCE	• FERC/NERC • ERCOT • EPA
REGULATORY REPORTING	• EIA • TPPA • ERCOT
PROGRAMS	
SYSTEM OPERATIONS	• Outage management • Power Factor (PARITY) management
EMPLOYEE	• Safety program • Training program

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|-----|
| • Maintain electric reliability by providing annual maintenance including replacing rotten poles, distribution lines, transformers, and service drops; | GC3 |
| • Continue upgrades on main feeder circuits to replace broken/damaged hardware; | GC1 |
| • Continue the annual tree trimming program which increases system reliability; | GC1 |
| • Install smart devices in the electric system that will minimize outages, increase system reliability, and improve operating efficiencies; and | GC3 |
| • Train and retain qualified employees to achieve high (excellent) service. | GC1 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
kWh consumption (Billed to customers)	\$ 278,768,863	\$ 284,344,240
Average consumption price per kWh	\$ 0.0874	\$ 0.0891
kWh purchased (LCRA)	\$ 293,821,478	\$ 299,697,908
Average purchase price per kWh	\$ 0.0614	\$ 0.0626
Percent of line loss	5.10%	<3.00%
System Average Interruption Duration Index (SAIDI) - (MM:SS)	42:22	42:22
System Average Interruption Frequency Index (SAIFI)	0.85	1.00
Customer Average Interruption Duration Index (CAIDI) - (MM:SS)	49:40	49:40
Number of circuit trips	696	650
Total number of customers affected	6,180	5,200
Number of poles replaced	45	45
Number of new poles added	36	38
Total secondary wire footage replaced or installed	12,149	13,000
Total primary wire footage replaced or installed	20,818	22,000
Total fiber wire footage replaced or installed	7,000	1,900
Number of pole attachment permits for comm companies	14	18

¹**System Average Interruption Duration Index (SAIDI)** - It is an electric utility reliability metric that measures the total duration of power outages, in minutes, that the average customer experiences in a year. A lower SAIDI number indicates greater electric reliability. Forty-five minutes is standard.

²**System Average Interruption Frequency Index (SAIFI)** - It is a metric used to measure the average number of times a customer experiences a power outage in a year, and a lower SAIFI number indicates better electric reliability. One annual power outage is standard.

³**Customer Average Interruption Duration Index (CAIDI)** - It is calculated by dividing the total customer outage minutes by the total number of customer interruptions. A lower CAIDI value indicates faster restoration times. Forty-five minutes is standard.

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
ELECTRIC SUPERINTENDENT	1.00	1.00	1.00
ASSISTANT ELECTRIC SUPERINTENDENT	1.00	1.00	1.00
JOURNEYWORKER	2.00	2.00	2.00
ELECTRIC CREW LEADER	2.00	2.00	2.00
APPRENTICE LINEWORKER I-IV	6.00	6.00	6.00
APPRENTICE LOW-VOLTAGE ¹	-	1.00	1.00
CUSTOMER SERVICE TECHNICIAN ²	-	1.00	1.00
TOTAL ELECTRIC DEPARTMENT	12.00	14.00	14.00

¹New Position added during FY24-25

²Position moved from Public Utilities Dept. 160

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-161-101.00	SALARIES & WAGES	881,906	1,159,365	1,159,365	848,829	1,150,390	-0.8%
5-161-102.00	OVERTIME PAY	22,462	24,000	24,000	27,986	24,000	0.0%
5-161-103.00	OASDI/MEDICARE	70,751	94,239	94,239	69,289	93,095	-1.2%
5-161-103.02	MATCHING RETIREMENT	166,459	207,449	207,449	153,981	199,272	-3.9%
5-161-105.00	LONGEVITY PAY	7,139	8,365	8,365	5,672	4,985	-40.4%
5-161-105.01	EDUCATION/MISCELLANEOUS	8,624	8,600	8,600	8,057	6,000	-30.2%
5-161-105.03	STANDBY	32,690	31,552	31,552	33,942	31,552	0.0%
5-161-106.00	MEDICAL INSURANCE	97,361	111,060	111,060	103,596	117,933	6.2%
5-161-106.01	LIFE INSURANCE	3,441	3,670	3,670	1,092	1,218	-66.8%
5-161-106.02	LONG TERM DISABILITY	2,305	2,459	2,459	2,459	2,149	-12.6%
5-161-107.00	WORKERS' COMPENSATION	11,691	18,342	18,342	14,009	18,102	-1.3%
5-161-202.00	FUEL	22,161	22,000	22,000	22,000	26,400	20.0%
5-161-203.00	TOOLS/SMALL EQUIPMENT	11,037	11,000	11,000	11,000	11,000	0.0%
5-161-204.00	POSTAGE & FREIGHT	1	350	350	300	300	-14.3%
5-161-205.00	OFFICE SUPPLIES	-	600	600	200	200	-66.7%
5-161-206.00	EMPLOYEE RELATIONS	393	1,000	1,000	1,000	1,000	0.0%
5-161-207.00	REPRODUCTION & PRINTING	4,292	4,200	4,200	2,000	2,600	-38.1%
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	20,988	30,800	30,800	25,300	28,190	-8.5%
5-161-210.00	BOTANICAL & AGRICULTURAL	1,050	2,500	2,500	2,500	2,500	0.0%
5-161-211.00	CLEANING AND JANITORIAL	1,180	1,000	1,000	1,000	1,000	0.0%
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	13	1,670	1,670	750	11,300	576.6%
5-161-213.00	COMMUNICATIONS EQUIPMENT	21	-	-	-	-	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	6,815	6,000	6,000	6,000	6,000	0.0%
5-161-223.00	SMALL APPLIANCES	397	-	-	-	-	-
5-161-250.00	OTHER SUPPLIES	8,776	5,000	5,000	5,000	5,000	0.0%
5-161-301.00	UTILITY LINES	44,670	45,000	45,000	45,000	45,000	0.0%
5-161-301.10	POLE REINFORCEMENT	42,289	61,000	61,000	50,000	55,000	-9.8%
5-161-303.00	VEHICLES/LARGE EQUIPMENT	83,927	32,000	32,000	50,000	42,000	31.3%
5-161-304.00	MACHINERY/EQUIPMENT	1,636	3,500	3,500	3,500	3,500	0.0%
5-161-306.00	OUTDOOR STREET LIGHTING	3,980	-	-	-	-	-
5-161-308.00	METERS	13,000	13,000	13,000	13,000	55,000	323.1%
5-161-310.00	LAND/GROUNDS	1,958	3,000	3,000	2,500	2,500	-16.7%
5-161-311.00	UTILITY PLANTS	595	500	500	500	500	0.0%
5-161-312.00	BUILDINGS/APPLIANCES	4,340	2,500	2,500	2,500	2,500	0.0%
5-161-314.00	TRANSFORMERS	16,488	25,000	10,000	10,000	25,000	0.0%
5-161-350.00	OTHER MAINTENANCE	-	12,000	24,000	-	12,000	0.0%
5-161-401.00	ELECTRICAL	4,297	4,574	4,574	4,200	4,574	0.0%
5-161-402.00	AUDITS/CONSULTANTS FEES	47,972	162,780	162,780	150,280	88,780	-45.5%
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	133,482	155,000	155,000	148,120	150,000	-3.2%
5-161-403.00	TELEPHONE	4,880	5,250	5,250	3,895	4,012	-23.6%
5-161-404.00	GAS	920	950	950	897	1,117	17.6%
5-161-405.00	WATER	539	585	585	592	609	4.1%
5-161-405.50	DRAINAGE CHARGE	765	765	765	765	765	0.0%
5-161-406.00	SEWER	390	450	450	366	384	-14.7%
5-161-406.60	DISPOSAL FEES	7,700	5,000	5,000	5,000	5,000	0.0%
5-161-409.00	ADVERTISEMENTS/LEGAL NOTICES	547	-	-	800	800	-
5-161-413.00	ACCIDENT/DAMAGE CLAIMS	850	-	-	2,500	-	-
5-161-415.00	JANITORIAL SERVICES	3,120	3,500	3,500	3,500	3,605	3.0%
5-161-422.00	CONTRACT LABOR	-	-	-	20,835	-	-
5-161-424.00	SERVICE CONTRACTS	32,118	28,000	28,000	33,565	33,565	19.9%
5-161-425.00	LABORATORY TEST FEES	4,650	5,000	5,000	5,622	6,350	27.0%
5-161-450.00	OTHER SERVICES	7,041	8,000	8,000	8,000	8,000	0.0%
5-161-702.00	BUILDINGS	-	-	-	-	10,000	-
5-161-704.00	UTILITY LINES	4,713	5,000	5,000	5,111	5,000	0.0%
5-161-708.00	METERS	14,941	15,000	15,000	15,000	15,000	0.0%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-161-708.10	SVC INSTALLS	11,643	15,000	15,000	18,000	17,500	16.7%
5-161-710.00	MACHINERY/EQUIPMENT	5,499	4,500	4,500	4,500	12,029	167.3%
5-161-714.00	RADIOS/RADAR/CAMERAS	-	28,008	28,008	24,867	18,910	-32.5%
5-161-714.10	SCADA COMMUNICATIONS	-	1,500	1,500	1,500	1,500	0.0%
5-161-801.00	LAND	9,500	-	-	14,915	-	-
5-161-802.00	BUILDINGS	91,824	-	-	-	54,750	-
5-161-804.00	UTILITY LINES	136,290	169,373	169,373	169,373	82,625	-51.2%
5-161-804.10	UTILITY LINE-CONTINGENCY	271,277	116,639	116,639	200,000	118,972	2.0%
5-161-804.20	UTILITY LINES-CONTRACTORS	136,781	261,582	523,082	505,800	546,100	108.8%
5-161-807.00	TRANSFORMERS	277,456	148,499	148,499	200,000	176,416	18.8%
5-161-808.00	METERS	20,407	13,612	13,612	25,000	14,157	4.0%
5-161-808.10	SVC INSTALL	26,531	34,155	34,155	34,155	34,838	2.0%
5-161-809.10	STREET LIGHTS/SIGNALS	14,538	30,650	30,650	18,000	57,594	87.9%
5-161-813.00	VEHICLES/LARGE EQUIPMENT	114,217	-	-	-	-	-
5-161-814.20	FIBER EXPANSION	53,118	-	-	9,750	20,000	-
5-161-901.00	LIAB/CASUALTY INSURANCE	16,261	18,053	18,053	23,166	25,484	41.2%
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	32,301	36,500	36,500	34,000	36,500	0.0%
5-161-908.10	MILEAGE	459	500	500	500	500	0.0%
5-161-950.00	OTHER SUNDRY	269	1,000	1,000	1,000	1,000	0.0%
	TOTAL EXPENDITURES	3,082,133	3,232,146	3,490,646	3,216,536	3,543,622	9.6%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	1,304,830	1,669,101	1,669,101	1,268,912	1,648,696	-1.2%
200'S	SUPPLIES	77,123	86,120	86,120	77,050	95,490	10.9%
300'S	MAINTENANCE	212,882	197,500	194,500	177,000	243,000	23.0%
400'S	SERVICES	249,271	379,854	379,854	388,937	307,561	-19.0%
700'S	NON-CAPITAL (SUPPLIES)	36,796	69,008	69,008	68,978	79,939	15.8%
800'S	CAPITAL OUTLAY	1,151,941	774,510	1,036,010	1,176,993	1,105,452	42.7%
900'S	SUNDRIES	49,290	56,053	56,053	58,666	63,484	13.3%
	TOTAL EXPENDITURES	3,082,133	3,232,146	3,490,646	3,216,536	3,543,622	9.6%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNF-GENERAL	(1,522,702)	(1,590,635)	(1,590,635)	(1,557,593)	(1,508,642)	-5.2%
6-000-601.22	INTERFUND TRNF-ELECTRIC WPC	-	-	-	-	153,000	-
6-000-601.32	INTERFUND TRNSF-ELEC CAP PROJ	(353,502)	(348,723)	(348,723)	(348,723)	-	-100.0%
6-000-602.20	INTERFUND TRNF - FLEET	63,644	-	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	220,491	252,787	252,787	234,987	242,498	-4.1%
6-000-604.00	INTERFUND TRNF-WATER	268,464	300,633	300,633	285,934	294,548	-2.0%
6-000-605.00	INTERFUND TRNSF-SEWER FUND	145,315	162,728	162,728	154,772	159,434	-2.0%
TOTAL TRANSFERS IN/(OUT)		(1,178,290)	(1,223,210)	(1,223,210)	(1,230,623)	(659,162)	-46.1%

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	17,712,999	18,910,015	18,910,015	19,461,071	19,935,425	5.4%
TOTAL REVENUES	17,712,999	18,910,015	18,910,015	19,461,071	19,935,425	5.4%
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	18,013,280	19,710,015	19,710,015	19,873,833	20,035,425	1.7%
SALARIES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY (X BOND PROJ)	-	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	18,013,280	19,710,015	19,710,015	19,873,833	20,035,425	1.7%
OPERATING INCOME (LOSS)	(300,282)	(800,000)	(800,000)	(412,762)	(100,000)	-87.5%
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	(300,282)	(800,000)	(800,000)	(412,762)	(100,000)	-87.5%
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	(339,223)	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	(339,223)	-
CHANGE IN NET POSITION OPERATIONS	(300,282)	(800,000)	(800,000)	(412,762)	(439,223)	-45.1%

CITY OF BRENHAM

REVENUE DETAIL

ELECTRIC WPC FUND - 122

GL #	GL DESCRIPTION	Actual	Adopted	Amended	Projected	Budget	% Change From
		2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	PY Adopted
4-601.00	ELECTRIC UTIL REVENUES	20,907,872	21,246,597	21,246,597	21,087,033	21,249,168	0.0%
4-611.00	ELECTRIC PCRF	(3,194,874)	(2,336,582)	(2,336,582)	(1,625,962)	(1,313,743)	-43.8%
	TOTAL REVENUES	17,712,999	18,910,015	18,910,015	19,461,071	19,935,425	5.4%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-701.00	ELECTRICITY PURC/BASE COST	18,010,880	19,707,615	19,707,615	19,871,433	20,033,025	1.7%
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		18,013,280	19,710,015	19,710,015	19,873,833	20,035,425	1.7%

CITY OF BRENHAM

TRANSFERS IN/(OUT)

ELECTRIC WPC FUND - 122

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
6-000-602.00	INTERFUND TRNSF-ELECTRIC	-	-	-	-	(153,000)	
6-000-602.32	INTERFUND TRNSF-ELECTRIC CAP FD	-	-	-	-	(186,223)	
TOTAL NON-DEPT DIRECT EXP		-	-	-	-	(339,223)	

ELECTRIC CAPITAL PROJECTS FUND - 132

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	-	-	-	-	-	-
SALARIES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY (X BOND PROJ)	328,586	382,004	382,004	363,784	21,000	-94.5%
GROSS REVENUE TAX	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	328,586	382,004	382,004	363,784	21,000	-94.5%
OPERATING INCOME (LOSS)	(328,586)	(382,004)	(382,004)	(363,784)	(21,000)	-94.5%
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	(328,586)	(382,004)	(382,004)	(363,784)	(21,000)	-94.5%
TRANSFERS IN	353,502	348,723	348,723	348,723	186,223	-46.6%
TRANSFERS OUT	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	353,502	348,723	348,723	348,723	186,223	-46.6%
CHANGE IN NET POSITION OPERATIONS	24,916	(33,281)	(33,281)	(15,061)	165,223	-596.4%

CITY OF BRENHAM

NON-DEPT DIRECT EXPENSES - 100

ELECTRIC CAPITAL PROJECTES FUND - 132

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-804.20	UTILITY LINES-CONTRACTOR	-	-	-	2,000	3,000	-
5-100-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-
5-100-813.00	VEHICLES/EQUIPMENT	328,586	382,004	382,004	346,784	-	-100.0%
5-100-814.20	FIBER EXPANSION	-	-	-	15,000	18,000	-
TOTAL NON-DEPT DIRECT EXP		328,586	382,004	382,004	363,784	21,000	-94.5%

ELECTRIC CAPITAL PROJECTES FUND - 132

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
6-000-602.00	INTERFUND TRNSF-ELECTRIC	353,502	348,723	348,723	348,723	-	-100.0%
6-000-602.22	INTERFUND TRNSF-ELECTRIC CAP FD	-	-	-	-	186,223	-
TOTAL NON-DEPT DIRECT EXP		353,502	348,723	348,723	348,723	186,223	-46.6%

CITY OF BRENHAM
ELECTRIC FUND 102 - OPERATIONS
FY27-FY31 FORECAST

<i>IN \$</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24</i>	<i>FY25</i>	<i>FY26 RAE</i>	<i>FY27 Bud</i>	<i>FY28 Fcst</i>	<i>FY29 Fcst</i>	<i>FY30 Fcst</i>	<i>FY31 Fcst</i>
Rate Revenues from Consumption	6,887,603	7,411,421	7,640,229	7,364,674	7,828,862	7,809,778	7,846,879	7,886,113	8,201,558	8,242,566	8,283,779
Non-Rate Consumption Revenues	166,626	175,065	358,384	539,639	694,258	673,417	667,509	653,142	596,384	551,241	551,241
Transfers In - Other Utilities (Shared Svcs)	585,204	598,147	656,817	688,761	697,914	675,693	696,480	710,410	724,618	739,110	753,892
Transfers In - Fund 122	-	-	-	-	-	-	153,000	153,000	153,000	153,000	153,000
Use of Reserves for Capital Purchases	-	-	-	-	-	140,770	-	-	-	-	64,511
Total Revenues/Transfers In/Other Sources	7,639,433	8,184,634	8,655,430	8,593,075	9,221,034	9,299,658	9,363,868	9,402,665	9,675,560	9,685,917	9,806,423
Operating Expenditures	4,664,215	5,051,356	5,159,474	5,616,829	5,680,673	6,010,284	6,562,441	6,717,358	6,776,045	6,901,008	7,029,716
Revenue Funded Capital	886,313	653,584	672,170	699,366	1,151,941	1,216,221	1,105,452	1,005,686	1,196,052	1,080,228	1,304,202
Debt Service	138,329	139,208	164,200	164,200	167,213	166,837	166,334	138,360	137,607	136,728	138,863
Transfers Out - General Fund (Shared Svcs)	1,828,192	1,847,156	1,707,482	1,640,466	1,522,702	1,557,593	1,508,642	1,483,642	1,433,642	1,383,642	1,333,642
Transfer Out - Other	-	-	-	191,002	353,502	348,723	-	-	110,000	110,000	-
Total Expenditures/Other Uses	7,517,049	7,691,304	7,703,326	8,311,862	8,876,031	9,299,658	9,342,869	9,345,046	9,653,346	9,611,606	9,806,423
Addition to Reserves	122,384	493,329	952,104	281,212	345,003	-	21,000	57,619	22,214	74,311	-

NOTE: FY29 includes an 4% rate increase



GAS FUND

Fund Description

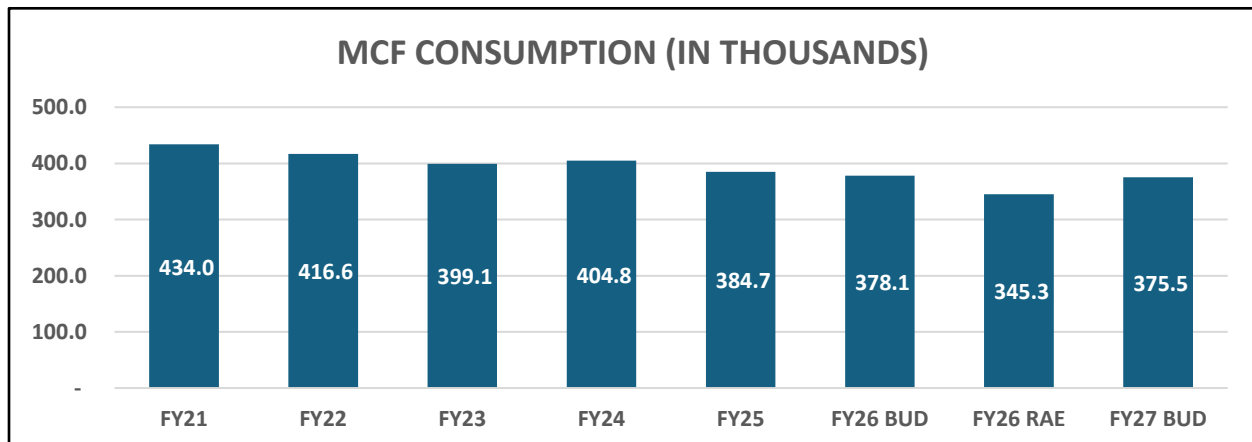
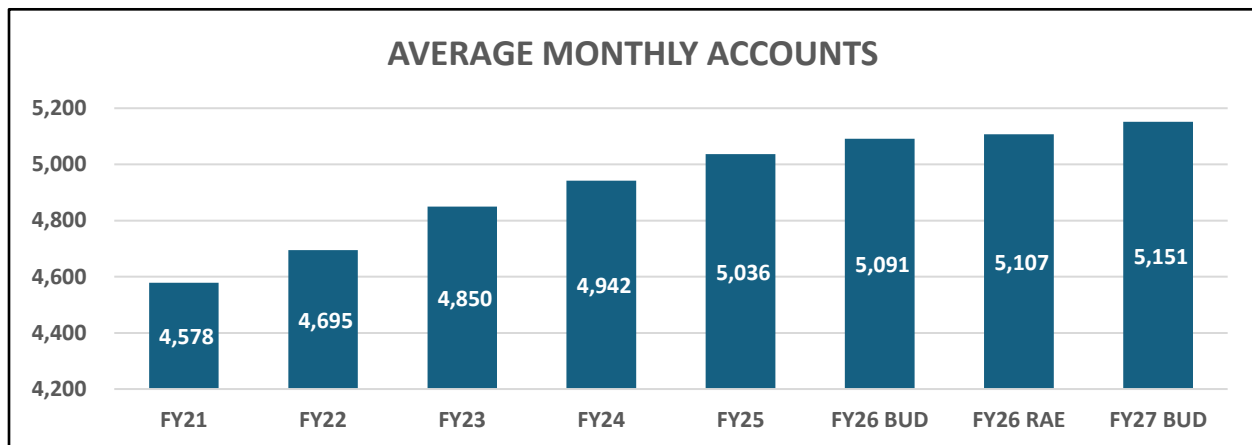
The Gas Fund is budgeted in three (3) separate funds: Fund 103, Fund 123 and Fund 133. Funds 123 and 133 are sub-funds to Fund 103. Fund 103 is the primary operating fund for distribution operations and cost of service source for gas rate setting. Fund 123 is used to track gas supply costs and supply cost recovery from billed customer (pass-through) revenues. Fund 133 is used for debt-funded capital.

Fund 103 - Gas Distribution Fund Financial Statement – Budget Highlights

Distribution Revenues – \$1.9 million in operating revenues are projected for the FY27 Budget. This is an increase of \$211,231 or 12.7 percent over the FY26 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 95.2 percent of operating revenues and are determined by gas rates and consumer demand measured in mcf. FY27 revenues reflect a proposed gas rate increase of 14 percent on all customer classes effective October 1, 2026. The rate increase is necessary due to increased operating costs combined with the loss of revenue from the shutdown of Longwood Elastomers and the discontinuation of a major paint line at Valmont.

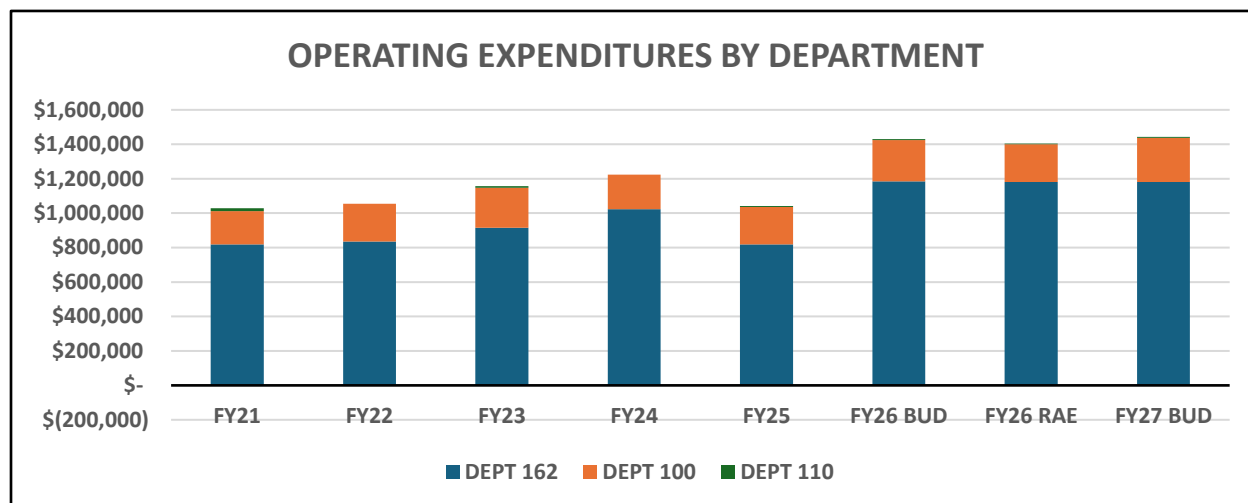
Revenue drivers include:

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



Distribution Operating Expenditures – The FY27 Budget includes \$1.4 million in operating expenditures. This is an increase of \$10,287 or 0.7 percent over the FY26 Budget.

Department 162 – Gas is the primary operating department budget 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 \$1,181,147.

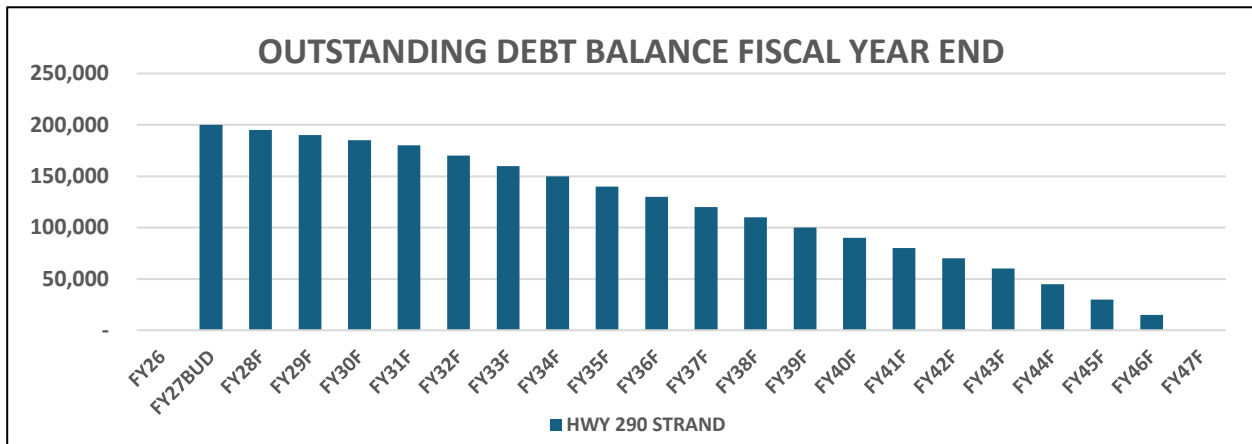


The largest operating expenditure is for personnel, which is 50.4 percent of the operating expenditure budget, followed by capital outlay (18.0 percent) and franchise fees (17.6 percent). Franchise fees are calculated at 7 percent of consumption (mcf) distribution revenues and the revenues billed for recovery of the gas supply costs budgeted in Fund 122. Capital included in the Fund 103 operating budget is revenue or reserve funded.

Expenditure drivers (B2B) include:

- An increase in personnel costs of \$126,088 (21.0 percent) due to adding a position for an Assistant Gas Superintendent
- An increase of \$13,713 (5.7 percent) in franchise fees paid to the General Fund from higher revenues due to rate increase and higher pass-through gas supply costs
- Increases in Supplies of \$9,969 (16.4 percent) for fuel and tools and Maintenance of \$4,100 (10.6 percent) for possible NextLink repairs
- A decrease of (\$12,677) in contractual services with the completion of the Gas Standards Manual in FY26
- A decrease in Capital Outlay of (\$131,043). FY26 budgeted capital included \$192,000 for a gas main loop and \$58,057 for a service truck. FY27 budgeted capital includes \$110,000 for border station improvements.

Distribution Non-Operating Revenues (Expenditures) – The FY27 Budget shows a (\$27,745) decrease in non-operating revenues because of lower investment income. There is a planned \$200,000 debt issuance in 2027 to fund engineering services for the Hwy 290 Gas Line Relocation Project. Prior to FY27, the Gas Fund had no debt.

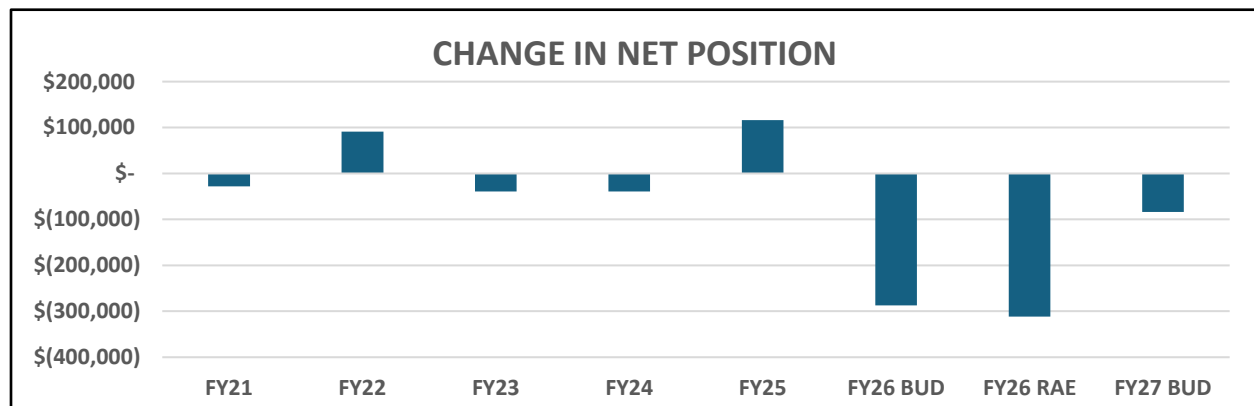


Transfers-In (Out) – The Gas Fund reimburses the General Fund and the Electric Fund for shared service costs. For the FY27 Budget there is (\$539,891) in transfers-out, which is a (\$30,815) decrease from FY26 Budget.

B2B drivers include:

- A decrease in transfers-out to the Electric Fund of (\$10,289) due to a smaller budget for Department 160
- A decrease in the transfer-out to the General Fund of (\$20,526) due to lower shared service costs with allocation adjustments in HR

Change In Net Position – Since expenditures exceed revenues, there is a reduction in net position of (\$83,430) in the FY27 Budget. Contributing to this deficit is a one-time charge budgeted at \$110,000 for border station improvements.



Fund 123 -Gas Power Supply Fund Financial Statement – Budget Highlights

Revenues & Expenditures – \$1.8 million in revenues and expenditures are projected for the FY27 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 be flat on a budget-to-budget basis.

Fund 133 - Gas Capital Projects Fund Financial Statement – Budget Highlights

Expenditures – \$67,000 in expenditures are included in the FY27 Budget for engineering on the Highway 290 Gas Line Relocation Project.

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	1,634,730	1,667,983	1,667,983	1,612,993	1,879,214	12.7%
TOTAL REVENUES	1,634,730	1,667,983	1,667,983	1,612,993	1,879,214	12.7%
OPERATING EXPENDITURES						
SALARIES	571,667	600,282	600,282	600,282	726,370	21.0%
SUPPLIES	55,627	60,763	60,763	65,635	70,732	16.4%
MAINTENANCE	24,099	38,560	38,560	45,575	42,660	10.6%
CONTRACTUAL SERVICES	30,493	74,094	119,094	120,907	61,417	-17.1%
CAPITAL OUTLAY (X BOND PROJ)	114,570	389,876	465,123	329,035	258,833	-33.6%
GROSS REVENUE TAX	218,812	240,168	240,168	217,861	253,881	5.7%
MISCELLANEOUS	25,731	25,998	25,998	25,480	26,135	0.5%
TOTAL OPERATING EXPENDITURES	1,040,999	1,429,741	1,549,988	1,404,775	1,440,028	0.7%
OPERATING INCOME (LOSS)	593,731	238,242	117,995	208,218	439,186	84.3%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	(3,025)	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	(4,800)	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	38,905	45,020	45,020	22,954	25,100	-44.2%
SALE OF CAPITAL ASSET	-	-	-	4,200	-	-
MISCELLANEOUS, NET	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	38,905	45,020	45,020	27,154	17,275	-61.6%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	632,636	283,262	163,015	235,372	456,461	61.1%
TRANSFERS IN	8,438	-	-	-	-	-
TRANSFERS OUT	(524,548)	(570,706)	(570,706)	(547,036)	(539,891)	-5.4%
TOTAL TRANSFERS IN/(OUT)	(516,110)	(570,706)	(570,706)	(547,036)	(539,891)	-5.4%
CHANGE IN NET POSITION OPERATIONS	116,526	(287,444)	(407,691)	(311,664)	(83,430)	-71.0%
WORKING CAPITAL - ENDING	1,000,274	709,107	588,860	631,610	681,180	-3.9%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-602.00	GAS UTIL REVENUES	1,564,597	1,562,044	1,562,044	1,488,893	1,789,827	14.6%
4-613.00	RELIGHT SERVICE	-	-	-	100	100	-
4-616.00	DISCONNECT/CONNECT FEES	-	-	-	150	150	-
4-632.00	STATE SALES TAX	4,933	5,263	5,263	7,138	7,137	35.6%
4-642.00	DEVELOPERS REIMBURSEMENT	17,791	50,000	50,000	81,712	45,000	-10.0%
4-650.00	CUSTOMER REPAIR & REPLACE	342	1,500	1,500	-	-	-100.0%
4-655.00	LINE TAPS	46,195	50,000	50,000	34,000	36,000	-28.0%
4-690.00	MISCELLANEOUS UTIL REVENUE	1,820	2,000	2,000	2,000	2,000	0.0%
4-710.00	INTEREST EARNED	109	20	20	100	100	400.0%
4-710.30	INTEREST-TEXPOOL	38,797	45,000	45,000	22,854	25,000	-44.4%
4-790.60	GAIN/LOSS ON FIXED ASSETS	-	-	-	4,200	-	-
	TOTAL REVENUE	1,674,583	1,715,827	1,715,827	1,641,147	1,905,314	11.0%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-421.20	BOND ISSUANCE COSTS	-	-	-	-	4,800	-
5-100-860.11	DEBT SERVICE-INTEREST	-	-	-	-	3,025	-
5-100-860.15	DEBT SERVICE-PRINCIPAL	-	-	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	218,812	240,168	240,168	217,861	253,881	5.7%
TOTAL NON-DEPT DIRECT EXP		218,812	240,168	240,168	217,861	261,706	9.0%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	948	2,824	2,824	1,000	1,000	-64.6%
5-110-906.00	INVENTORY ADJUSTMENTS	4,308	5,737	5,737	5,000	5,000	-12.8%
TOTAL NON-DEPT MISC EXP		5,255	8,561	8,561	6,000	6,000	-29.9%

The City of Brenham's Gas Department oversees the safe and efficient distribution of natural gas to residents, businesses, and industries across the community. Natural gas is received at a two purchase points (North Station and South Station), and routed through three regulator stations, where the pressure is reduced for safe delivery to customers. Although the gas is odorized at the time of purchase, the Gas Department continually monitors and ensures odorant remains at safe operating levels.

The department maintains, replaces, and constructs gas lines ranging from ½ inch to 6 inches in diameter and is responsible for the operation of over 131 miles of gas mains. These lines distribute more than 425,000 MCF of natural gas annually, and serves over 5,200 customers.

Crews are on call 24/7, committed to ensuring the safe and reliable delivery of natural gas throughout the City.

SERVICES	
CUSTOMER SERVICE	• Meter testing • Service installs or replacements • New main construction • Regulator upgrades or replacements
MAINTENANCE	
SYSTEM MAINTENANCE	• Cathodic protection program • Leak prevention program • Atmospheric protection program • Distribution integrity management program (DIMP) • Poly valve additions program • Steel main replacement program • Regulator (stations) rebuild program • Gas survey program
COMPLIANCE	• PHMSA • Texas Railroad Commission
REGULATORY REPORTING	• EIA • MUNI-GAS
PROGRAMS	
SYSTEM OPERATIONS	• Odorization program • Damage prevention program • Pressure monitoring program (SCADA)
EMPLOYEE	• Safety program • Operator Qualification Program • Training program
OTHER	• Line locates

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|---|-----|
| • Install second feed into town; | GC3 |
| • Improve billing accuracy by testing commercial meters and replacing older residential meters; | GC1 |
| • Prevent atmospheric corrosion with protective painting; | GC3 |
| • Extend polyethylene mains to new subdivisions; | GC1 |
| • Install new polyethylene valves in our system to assist with emergency shut down; and | GC3 |
| • Educate the general public with issues such as safety and the economical uses of natural gas. | GC1 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
MCF purchased	\$ 398,117	\$ 410,000
Average price MCF purchased	\$ 3.97	\$ 3.99
MCF sold	\$ 384,714	\$ 403,000
Average price MCF sold	\$ 8.12	\$ 8.14
Percent line loss	3.36%	<2.00%
Average monthly customers served	5,036	5,187
Number of new services installed	80	86
Number of service calls	898	969
Number of line locates	1,461	1,500
Number of hit gas lines	11	0
Total miles of pipe	141	147

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
GAS SUPERINTENDENT	1.00	1.00	1.00
ASSISTANT GAS SUPERINTENDENT ¹	-	-	1.00
GAS CREW LEADER	1.00	1.00	1.00
GAS TECHNICIAN I-II	4.00	4.00	4.00
TOTAL GAS DEPARTMENT	6.00	6.00	7.00

¹Position added FY26-27

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-162-101.00	SALARIES & WAGES	372,000	384,919	384,919	384,919	480,246	24.8%
5-162-102.00	OVERTIME PAY	12,120	16,800	16,800	16,800	17,300	3.0%
5-162-103.00	OASDI/MEDICARE	29,338	32,735	32,735	32,735	40,099	22.5%
5-162-103.02	MATCHING RETIREMENT	73,292	72,059	72,059	72,059	85,832	19.1%
5-162-105.00	LONGEVITY PAY	7,431	8,120	8,120	8,120	8,120	0.0%
5-162-105.01	EDUCATION/MISCELLANEOUS	6,017	6,000	6,000	6,000	6,000	0.0%
5-162-105.03	STANDBY	11,829	12,064	12,064	12,064	12,500	3.6%
5-162-106.00	MEDICAL INSURANCE	54,285	60,695	60,695	60,695	68,789	13.3%
5-162-106.01	LIFE INSURANCE	1,212	1,245	1,245	1,245	609	-51.1%
5-162-106.02	LONG TERM DISABILITY	812	834	834	834	915	9.7%
5-162-107.00	WORKERS' COMPENSATION	3,331	4,811	4,811	4,811	5,960	23.9%
5-162-202.00	FUEL	9,026	9,500	9,500	10,109	12,000	26.3%
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,407	4,589	4,589	3,200	3,200	-30.3%
5-162-204.00	POSTAGE & FREIGHT	1,085	1,546	1,546	1,100	1,100	-28.8%
5-162-205.00	OFFICE SUPPLIES	217	200	200	1,400	200	0.0%
5-162-206.00	EMPLOYEE RELATIONS	831	800	800	800	800	0.0%
5-162-207.00	REPRODUCTION & PRINTING	695	700	700	700	700	0.0%
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,902	6,192	6,192	6,900	8,040	29.8%
5-162-210.00	BOTANICAL & AGRICULTURAL	109	175	175	175	175	0.0%
5-162-211.00	CLEANING AND JANITORIAL	1,875	1,602	1,602	1,300	1,221	-23.8%
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	654	1,370	1,370	3,039	2,796	104.1%
5-162-213.00	COMMUNICATIONS EQUIPMENT	33	-	-	200	-	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	-	500	500	500	500	0.0%
5-162-250.00	OTHER SUPPLIES	8,474	5,200	5,200	6,500	6,500	25.0%
5-162-301.00	UTILITY LINES	3,706	6,500	6,500	12,000	12,000	84.6%
5-162-303.00	VEHICLES/LARGE EQUIPMENT	3,946	4,000	4,000	5,500	4,000	0.0%
5-162-304.00	MACHINERY/EQUIPMENT	3,316	5,860	5,860	6,000	5,860	0.0%
5-162-308.00	METERS	7,875	8,000	8,000	7,225	8,000	0.0%
5-162-311.00	UTILITY PLANTS	4,840	14,000	14,000	14,000	12,600	-10.0%
5-162-312.00	BUILDINGS/APPLIANCES	346	200	200	850	200	0.0%
5-162-350.00	OTHER MAINTENANCE	70	-	-	-	-	-
5-162-401.00	ELECTRICAL	2,083	581	581	576	581	0.0%
5-162-402.00	AUDITS/CONSULTANTS FEES	496	40,000	85,000	83,167	21,000	-47.5%
5-162-402.15	STATE FEES	5,305	11,013	11,013	16,000	16,050	45.7%
5-162-403.00	TELEPHONE	2,814	3,100	3,100	2,200	3,100	0.0%
5-162-404.00	GAS	443	-	-	-	-	-
5-162-405.50	DRAINAGE CHARGE	447	-	-	90	90	-
5-162-406.60	DISPOSAL FEES	38	75	75	75	75	0.0%
5-162-408.00	RENTAL & LEASES	3,475	3,410	3,410	3,400	3,628	6.4%
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	195	-	-	-	-	-
5-162-409.10	PUBLIC ED/INFORMATION	9,479	9,674	9,674	9,674	9,921	2.6%
5-162-424.00	SERVICE CONTRACTS	2,612	3,139	3,139	2,685	3,042	-3.1%
5-162-425.00	LABORATORY TEST FEES	420	1,680	1,680	840	1,680	0.0%
5-162-450.00	OTHER SERVICES	2,689	1,422	1,422	2,200	2,250	58.2%
5-162-708.10	SERVICE INSTALL REPLACEMENTS	8,959	8,000	8,000	7,600	7,600	-5.0%
5-162-709.00	GAS REGULATORS	6,214	5,000	5,000	6,500	6,500	30.0%
5-162-710.00	MACHINERY/EQUIPMENT	9,579	6,000	6,000	6,063	12,000	100.0%
5-162-714.00	RADIOS/RADAR/VIDEO CAMERAS	-	3,650	3,650	3,701	-	-100.0%
5-162-714.10	SCADA COMMUNICATIONS	568	5,739	5,739	5,848	7,400	28.9%
5-162-804.00	UTILITY LINES	-	5,615	5,615	5,600	5,214	-7.1%
5-162-804.10	UTILITY LINES-CONTINGENCY	1,236	23,621	23,621	23,621	24,802	5.0%
5-162-804.20	UTILITY LINES-CONTRACTORS	-	192,000	192,000	60,500	-	-100.0%
5-162-806.00	BORDER STATIONS	-	-	-	-	110,000	-
5-162-808.00	METERS	74,487	74,126	74,126	74,000	75,608	2.0%
5-162-808.10	NEW SERVICE INSTALLS	28,707	27,656	27,656	28,000	28,209	2.0%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-162-809.00	GAS REGULATORS	10,140	8,801	8,801	15,000	15,000	70.4%
5-162-813.00	VEHICLES/LARGE EQUIPMENT	-	58,057	133,304	122,314	-	-100.0%
5-162-901.00	LIAB/CASUALTY INSURANCE	4,527	5,205	5,205	5,980	6,579	26.4%
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	16,803	14,056	14,056	14,000	14,056	0.0%
5-162-908.10	MILEAGE	-	400	400	400	400	0.0%
5-162-950.00	OTHER SUNDRY	94	600	600	100	100	-83.3%
TOTAL EXPENDITURES		817,880	1,183,836	1,304,083	1,181,914	1,181,147	-0.2%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	571,667	600,282	600,282	600,282	726,370	21.0%
200'S	SUPPLIES	30,307	32,374	32,374	35,923	37,232	15.0%
300'S	MAINTENANCE	24,099	38,560	38,560	45,575	42,660	10.6%
400'S	SERVICES	30,493	74,094	119,094	120,907	61,417	-17.1%
700'S	NON-CAPITAL (SUPPLIES)	25,320	28,389	28,389	29,712	33,500	18.0%
800'S	CAPITAL OUTLAY	114,570	389,876	465,123	329,035	258,833	-33.6%
900'S	SUNDRIES	21,423	20,261	20,261	20,480	21,135	4.3%
TOTAL EXPENDITURES		817,880	1,183,836	1,304,083	1,181,914	1,181,147	-0.2%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNF-GENERAL	(304,057)	(317,919)	(317,919)	(312,049)	(297,393)	-6.5%
6-000-602.00	INTERFUND TRNF-ELECTRIC	(220,491)	(252,787)	(252,787)	(234,987)	(242,498)	-4.1%
6-000-602.20	INTERFUND TRNSF-FLEET	8,438	-	-	-	-	-
TOTAL NON-DEPT MISC EXP		(516,110)	(570,706)	(570,706)	(547,036)	(539,891)	-5.4%

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	1,561,070	1,868,928	1,868,928	1,632,852	1,836,976	-1.7%
TOTAL REVENUES	1,561,070	1,868,928	1,868,928	1,632,852	1,836,976	-1.7%
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	1,561,239	1,872,651	1,872,651	1,632,852	1,836,976	-1.9%
SALARIES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	933	-	-	-	-	-
CAPITAL OUTLAY (X BOND PROJ)	-	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,562,171	1,872,651	1,872,651	1,632,852	1,836,976	-1.9%
OPERATING INCOME (LOSS)	(1,101)	(3,723)	(3,723)	-	-	-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	(1,101)	(3,723)	(3,723)	-	-	-100.0%
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	-
CHANGE IN NET POSITION OPERATIONS	(1,101)	(3,723)	(3,723)	-	-	-100.0%

CITY OF BRENHAM

REVENUE DETAIL

GAS WPC FUND - 123

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-602.00	GAS UTIL REVENUES	2,058,220	2,023,071	2,023,071	1,851,614	2,008,930	-0.7%
4-611.00	GAS COST ADJUSTMENT	(497,150)	(154,143)	(154,143)	(218,762)	(171,954)	11.6%
	TOTAL REVENUE	1,561,070	1,868,928	1,868,928	1,632,852	1,836,976	-1.7%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-419.00	LEGAL FEES	933	-	-	-	-	-
5-100-705.00	GAS PURCHASE COST	1,561,239	1,872,651	1,872,651	1,632,852	1,836,976	-1.9%
	TOTAL EXPENDITURES	1,562,171	1,872,651	1,872,651	1,632,852	1,836,976	-1.9%

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	-	-	-	-	-	-
SALARIES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	57,000	67,000	-
GROSS REVENUE TAX	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	57,000	67,000	-
OPERATING INCOME (LOSS)	-	-	-	(57,000)	(67,000)	-
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME (NET BOND INT)	-	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	-	-	-	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	-	-	(57,000)	(67,000)	-
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-	-
CHANGE IN NET POSITION OPERATIONS	-	-	-	(57,000)	(67,000)	-

CITY OF BRENHAM

NON-DEPT DIRECT EXPENSES - 100

GAS CAPITAL PROJECTS FUND - 133

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-804.20	UTILITY LINES-CONTRACTOR	-	-	-	57,000	67,000	-
TOTAL EXPENDITURES		-	-	-	57,000	67,000	-

CITY OF BRENHAM
GAS FUND 103 - GAS OPERATIONS
FY27-FY31 FORECAST

<i>IN \$</i>	FY21	FY22	FY23	FY24	FY25	FY26 RAE	FY27 Budget	FY28 Fcst	FY29 Fcst	FY30 Fcst	FY31 Fcst
Rate Revenues from Consumption	1,512,913	1,638,989	1,568,883	1,659,306	1,634,730	1,612,993	1,879,214	1,888,528	2,123,669	2,135,831	2,298,814
Non-Rate Consumption Revenues	55,856	9,651	42,447	76,369	38,905	27,154	17,275	(3,900)	(1,175)	1,550	4,275
Transfers In	-	-	5,515	-	8,438	-	-	-	-	-	-
Use of Reserves for Capital Purchases	27,857	-	39,444	38,954	-	311,664	83,430	33,081	-	-	-
Total Revenues/Transfers In/Other Sources	1,596,627	1,648,640	1,656,289	1,774,629	1,682,073	1,951,811	1,979,919	1,917,708	2,122,494	2,137,381	2,303,089
Operating Expenditures	835,565	852,002	958,281	957,777	926,429	1,075,740	1,181,195	1,210,273	1,270,694	1,301,851	1,354,269
Revenue Funded Capital	192,330	200,094	198,039	269,823	114,570	329,035	258,833	154,322	156,512	158,509	326,192
Debt Service	-	12,500	-	-	-	-	-	-	-	-	-
Transfers Out -Electric Fund	196,652	197,898	218,237	242,126	220,491	234,987	242,498	249,773	257,266	264,984	272,934
Transfers Out - General Fund	372,080	295,190	281,732	304,903	304,057	312,049	297,393	303,341	309,408	315,596	321,908
Total Expenditures/Other Uses	1,596,627	1,557,684	1,656,289	1,774,629	1,565,547	1,951,811	1,979,919	1,917,708	1,993,880	2,040,940	2,275,302
Addition to Reserves	-	90,955	-	-	116,526	-	-	-	128,614	96,441	27,787

Note: Rate increases included as follows:
FY27 = 14% FY29 = 13% FY31 = 8%



WATER FUND

Fund Description

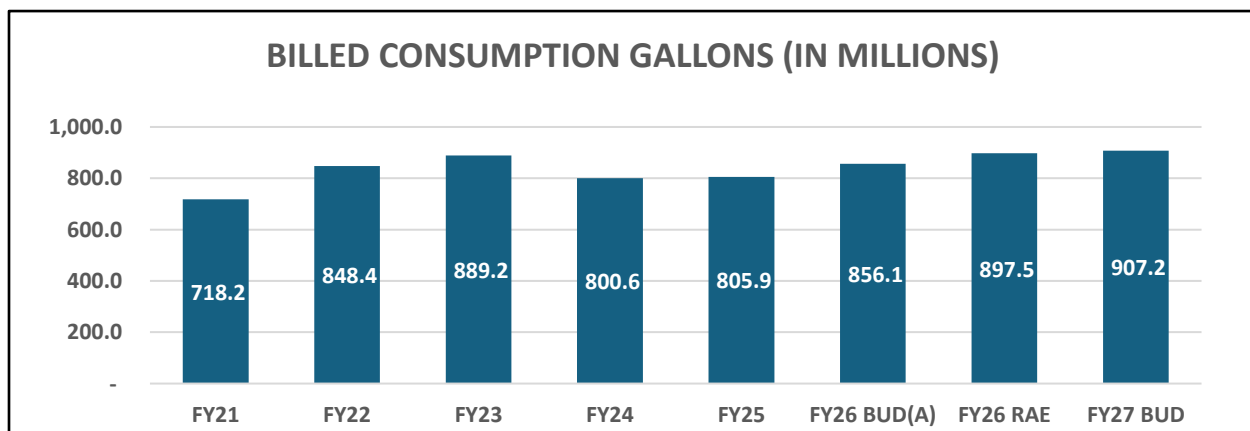
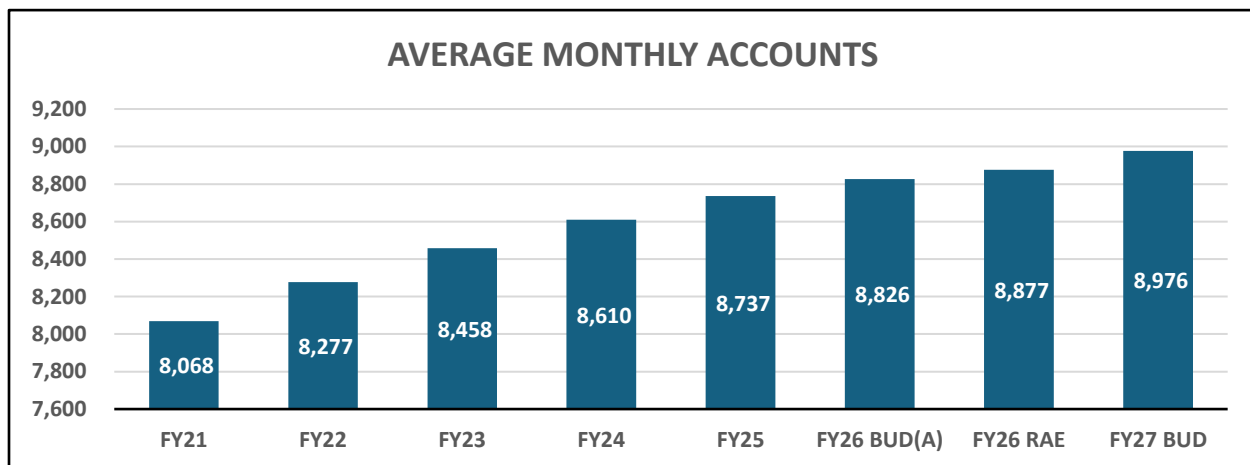
The Water Fund is budgeted in two (2) separate funds: Fund 104 and Fund 134. Fund 134 is a sub-fund to Fund 104. Fund 104 is the primary operating fund for water treatment and distribution operations and cost of service source for water rate setting. Fund 134 was established to account for grant and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

Fund 104 – Water Fund Financial Statement – Budget Highlights

Operating Revenues – \$9.5 million in operating revenues are projected for the FY27 Budget. This is an increase of \$586,058, or 6.6 percent, over the FY26 Budget and reflects a water rate increase in June of 2026. This increase was the third of three (3) rate increases needed for covering debt service payments associated with the water plant expansion and groundwater well additions. Operating 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 97.5 percent of operating revenues and are determined by water rates and customer demand based on water usage.

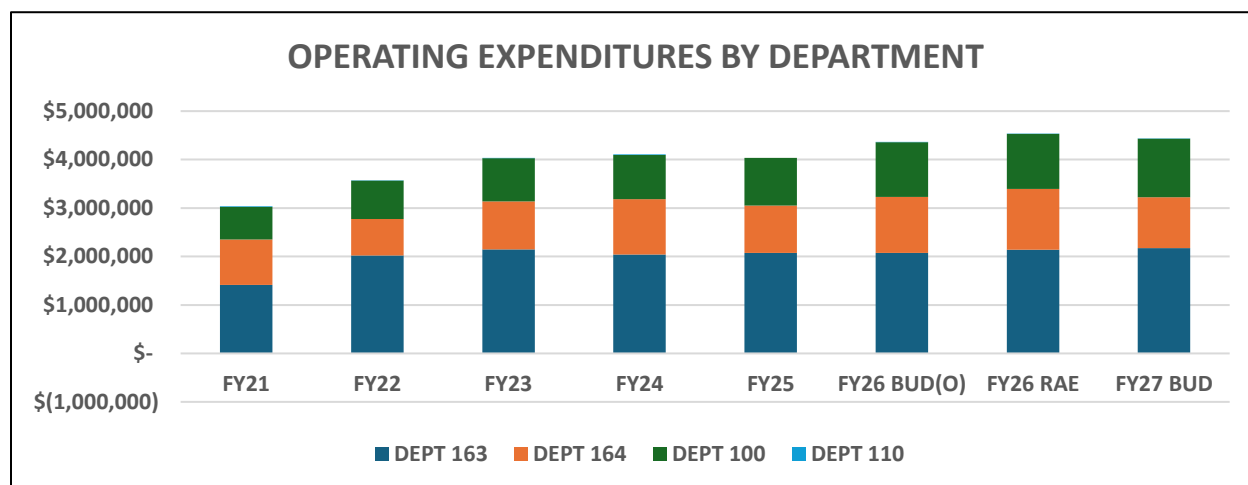
Other revenue drivers include:

- 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



Operating Expenditures – The FY27 Budget includes \$4.4 million in operating expenditures. This is an increase of \$73,600, or 1.7 percent, over the FY26 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 \$2.2 million, or 48.9 percent of operating expenditures. The operating budget for Department 164 is \$1.05 million.



The largest operating expenditure is for personnel which is 25.2 percent of the operating expenditure budget, followed by supplies (22.9 percent), franchise fee (14.6 percent), purchased water (12.7 percent), contractual services (11.6 percent), maintenance (7.3 percent) capital outlay (4.5 percent), and miscellaneous expenditures (1.2 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital included in the Fund 104 operating budget is revenue or reserve funded. Debt and grant funded capital is budgeted in Fund 134.

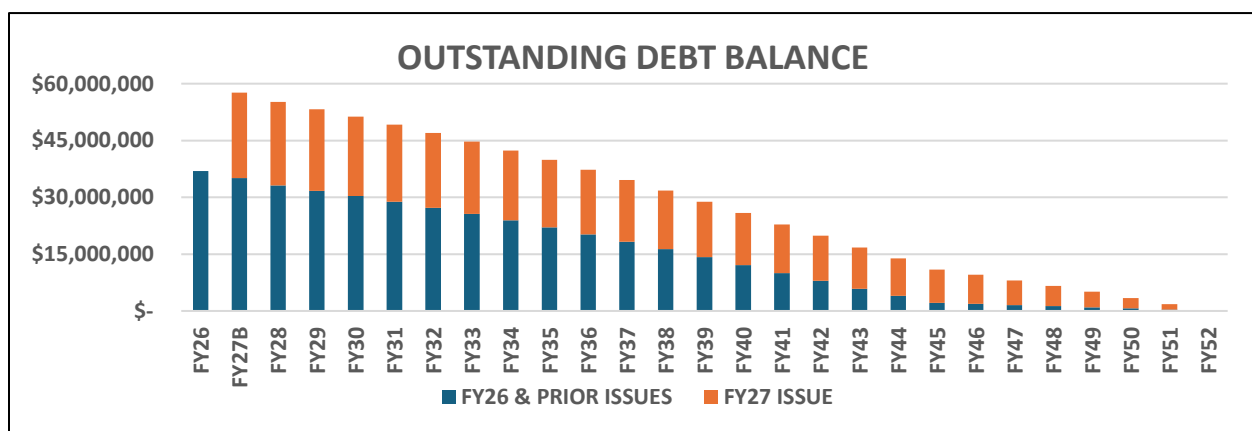
Expenditure drivers (B2B) include:

- A \$35,021, or 6.6 percent, increase in the cost of water supply purchased from Brazos Valley River Authority
- A decrease in personnel costs of (\$39,008), or (3.4) percent, due to attrition and positions filled at lower salaries
- A decrease of (\$108,005) in supplies expenditures due to one-time costs associated with radios and meter replacement in FY26, which helped offset increases in chemicals and fuel costs
- A \$46,740 increase in maintenance related to treatment plant rehab
- A \$54,029 increase in contractual services mainly from electric consumption required for plant expansion
- A \$42,605 increase in capital expenditures from SCADA upgrades, new VFD motor at lake intake, and surge valve front pump rehab
- An increase of \$45,156 in franchise fees on higher FY27 revenues due to water rate increases
- A decrease of (\$2,938) in miscellaneous for seminars and training

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, including the water treatment plant expansion and water main replacements. At the end of FY26, the outstanding debt balance is \$36.9 million. There is a planned 2027 debt issuance of \$22.6 million for funding of capital projects, including a groundwater well with onsite treatment, a new elevated storage tank, ongoing main replacements, and engineering for the Highway 290 Water Line Relocation project. The new debt issuance could be reduced by \$3.4 million if grant funding is received for the elevated storage tank. The FY27 Budget shows (\$4.1) million in net expenditures, meaning expenditures exceed non-operating revenues.

Budget drivers include:

- An increase in debt service payments due to the planned 2027 debt issuance
- Lower investment earnings and miscellaneous revenues

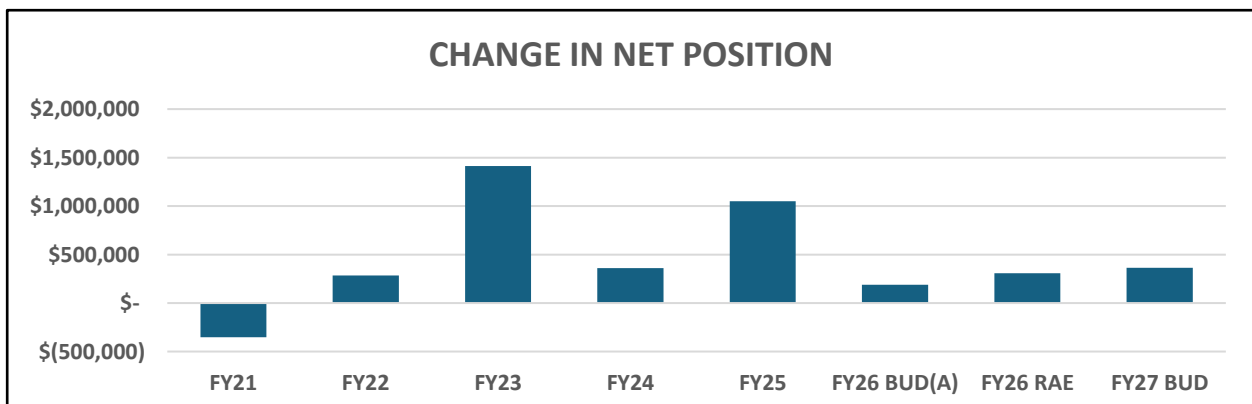


Transfers-In (Out) – The Water Fund reimburses via transfers-out to the General Fund and the Electric Fund shared service costs for such administrative oversight, utility billing, customer service, SCADA, IT, accounting/finance, human resources, etc. For the FY27 Budget there is (\$600,607) in transfers-out, which is \$8,468 lower than FY26 Budget.

B2B drivers include:

- A decrease of (\$2,384) in transfer-out to the General Fund
- A decrease of (\$6,084) in transfer-out to the Electric Fund
- A decrease of (\$100,000) transfer-in from the Impact Fee Fund, in order to build impact fee balance for future funding

Change In Net Position – There is an increase in net position of \$364,298 in the FY27 Water Fund Budget.



Fund 134 – Water Capital Projects Fund Financial Statement – Budget Highlights

Expenditures/Revenues – The FY27 Budget includes \$28.9 million of primarily capital expenditures using debt proceeds from 2024 to 2027 issuances for water plant expansion, groundwater well with treatment site, a new elevated storage tank, and main replacements. These are multi-year projects.

Change in Net Position – The FY27 Budget for Fund 134 shows a change in net position of (\$28.1) million, reflecting the spend down of bond proceeds as projects near completion.

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	7,451,031	8,886,907	8,886,907	8,853,705	9,472,965	6.6%
TOTAL REVENUES	7,451,031	8,886,907	8,886,907	8,853,705	9,472,965	6.6%
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	497,607	530,320	530,320	530,146	565,341	6.6%
SALARIES	1,016,419	1,156,262	1,156,262	1,022,520	1,117,254	-3.4%
SUPPLIES	1,074,915	1,126,181	1,126,181	1,024,987	1,018,176	-9.6%
MAINTENANCE	351,398	277,000	277,000	344,700	323,740	16.9%
CONTRACTUAL SERVICES	377,876	460,468	608,294	626,547	514,497	11.7%
CAPITAL OUTLAY	184,660	155,937	326,337	331,362	198,542	27.3%
GROSS REVENUE TAX	496,020	601,363	601,363	603,464	646,519	7.5%
MISCELLANEOUS	34,727	57,702	57,702	53,196	54,764	-5.1%
TOTAL OPERATING EXPENDITURES	4,033,622	4,365,233	4,683,459	4,536,922	4,438,833	1.7%
OPERATING INCOME (LOSS)	3,417,409	4,521,674	4,203,448	4,316,783	5,034,132	11.3%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(817,003)	(1,599,724)	(1,599,724)	(1,509,952)	(1,944,187)	21.5%
PRINCIPAL RETIREMENT (AUG)	(955,000)	(1,875,121)	(1,875,121)	(1,955,000)	(1,865,000)	-0.5%
ISSUANCE COSTS	(288,419)	(74,541)	(140,699)	(140,699)	(315,840)	323.7%
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	83,323	79,288	79,288	51,383	51,000	-35.7%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-
MISCELLANEOUS, NET	28,248	29,800	29,800	33,292	4,800	-83.9%
TOTAL NONOPERATING REVENUES (EXP)	(1,948,851)	(3,440,298)	(3,506,456)	(3,520,976)	(4,069,227)	18.3%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,468,558	1,081,376	696,992	795,807	964,905	-10.8%
TRANSFERS IN	145,166	100,000	100,000	100,000	-	-100.0%
TRANSFERS OUT	(563,884)	(609,075)	(609,075)	(588,648)	(600,607)	-1.4%
TOTAL TRANSFERS IN/(OUT)	(418,718)	(509,075)	(509,075)	(488,648)	(600,607)	18.0%
CHANGE IN NET POSITION OPERATIONS	1,049,840	572,301	187,917	307,159	364,298	-36.3%
WORKING CAPITAL - ENDING	27,293,518	19,759,708	19,375,324	23,188,319	18,020,724	-8.8%

NOTE: WORKING CAPITAL INCLUDES UNSPENT BOND PROCEEDS

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-603.00	WATER UTIL REVENUES	7,177,579	8,590,900	8,590,900	8,620,921	9,235,986	7.5%
4-607.00	FIRE LINE	128,612	142,984	142,984	144,997	151,054	5.6%
4-614.00	SERVICE CHARGE	275	125	125	1,925	1,925	1435.1%
4-616.00	DISCONNECT/CONNECT FEE	-	(0)	(0)	500	500	-151615.2%
4-642.00	DEVELOPERS CONTRIBUTION	3,998	-	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	2,414	3,532	3,532	1,563	1,500	-57.5%
4-651.00	SET METER ON FIRE HYDRANT	1,400	1,200	1,200	2,000	2,000	66.7%
4-655.00	LINE TAPS	92,747	62,800	62,800	73,740	75,000	19.4%
4-656.00	WATER RESALE AGREEMENT	38,507	82,404	82,404	-	-	-100.0%
4-690.00	MISCELLANEOUS UTIL REVENUE	13,201	9,468	9,468	14,566	12,000	26.7%
4-710.00	INTEREST EARNED	19,120	10,888	10,888	5,000	5,000	-54.1%
4-710.30	INTEREST-TEXPOOL	55,133	60,000	60,000	25,529	25,000	-58.3%
4-710.31	INTEREST-TEXSTAR	9,070	8,400	8,400	20,854	21,000	150.0%
4-720.00	INSURANCE PROCEEDS	2,287	-	-	10,711	-	-
4-770.00	RENTAL INCOME	4,800	4,800	4,800	4,800	4,800	0.0%
4-790.00	MISC OTHER REVENUE	7,566	25,000	25,000	-	-	-100.0%
4-790.50	AMORTIZED BOND PREMIUMS	-	-	-	-	-	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	13,466	-	-	17,781	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	130	-	-	-	-	-
TOTAL REVENUES		7,570,304	9,002,501	9,002,501	8,944,887	9,535,765	5.9%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-119.10	MEDICAL ATTRITION FACTOR	(10,461)	-	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	288,419	74,541	140,699	140,699	315,840	323.7%
5-100-708.00	WATER PURCHASED	497,607	530,320	530,320	530,146	565,341	6.6%
5-100-860.11	DEBT SERVICE-INTEREST	817,003	1,599,724	1,599,724	1,509,952	1,944,187	21.5%
5-100-860.15	PRINCIPAL-DEBT SERVICE	955,000	1,875,121	1,875,121	1,955,000	1,865,000	-0.5%
5-100-904.00	GROSS REVENUE TAX	496,020	601,363	601,363	603,464	646,519	7.5%
	TOTAL NON-DEPT DIRECT EXP	3,043,589	4,681,069	4,747,227	4,739,261	5,336,887	14.0%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	7,701	6,506	6,506	6,507	7,000	7.6%
5-110-906.00	INVENTORY ADJUSTMENTS	(2,134)	6,719	6,719	6,718	5,000	-25.6%
	TOTAL NON-DEPT MISC EXP	5,567	13,225	13,225	13,225	12,000	-9.3%

The City of Brenham's Water Treatment Department operates 24 hours a day to ensure the safe and efficient treatment of the city's drinking water. The department manages a comprehensive treatment process that includes coagulation, flocculation, sedimentation, filtration, and disinfection of raw water drawn from Lake Somerville. Depending on flow rates, the full treatment cycle takes approximately 6 to 12 hours to complete.

Plant operators follow rigorous standards set by the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA), consistently producing water that meets or exceeds all regulatory requirements.

Once treated, water is stored in on-site clearwells before being pumped into the city's distribution system. The system includes 1.1 million gallons of elevated storage and 2.9 million gallons of ground storage, including capacity at Atlow Tower.

SERVICES	
WATER TREATMENT	- Disinfection program - Coagulation, Flocculation, Sedimentation programs - Water treatment program - Consumer Confidence program - Nitrification action plan program - Cross connection control program - Risk management program
MAINTENANCE	
PLANT MAINTENANCE	- Lake pump station - Raw water tank - Plant clarifiers - Media filters - Transfer tank - Clearwells - Water towers and Atlow storage
COMPLIANCE	- EPA - TCEQ
REGULATORY REPORTING	- Texas Water Development Board - TML - TCEQ
PROGRAMS	
EMPLOYEE	- Safety program - Training program
OTHER PROGRAMS	- Cross Connection Control (Backflow Prevention) - Water Conservation/Drought Contingency - Risk Management Program

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

	GOAL
• Continue to provide our customers with the highest quality water at the lowest possible price;	GC1
• Perform routine maintenance of pumps, plant meters, and other equipment ensuring proper operation of plant; and	GC1
• Provide continuing education and training to operators.	GC1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Water rating	Superior	Superior
Water gallons consumed (Sold) (millions)	800.6	810.0
Gallons pumped from lake (millions)	1,028.8	1,000.0
Gallons treated (millions)	1,007.3	1,000.0
Connection count	10,408	10,415
Rainfall (inches) - Fiscal Year	59	N/A
Number of 100 degree days	3	N/A
Surface Water Certifications		
Class A (# of employees)	1	2
Class B (# of employees)	1	2
Class C (# of employees)	3	3

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DIRECTOR OF WATER & WASTEWATER ¹	0.25	0.25	0.25
WATER SYSTEMS SUPERINTENDENT	1.00	1.00	1.00
WATER TREATMENT CHIEF OPERATOR	1.00	1.00	1.00
PRE-TREATMENT COORDINATOR ²	0.25	0.25	0.25
WATER TREATMENT OPERATOR I-II	2.00	4.00	3.00
WATER TREATMENT OPERATOR TRAINEE	3.00	1.00	2.00
WATER/WASTEWATER ELECTRICAL & MECHANICAL TECHNICIAN ³	0.50	-	-
WATER/WASTEWATER CONSTRUCTION EQUIPMENT OPERATOR ³	0.50	-	-
TOTAL WATER TREATMENT	8.50	7.50	7.50

¹Position is shared 25% across Water & Wastewater departments

²Position is shared 75% w/ Wastewater Dept. 166

³Position moved to Water/Wastewater Construction

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-163-101.00	SALARIES & WAGES	414,278	394,802	394,802	331,610	380,039	-3.7%
5-163-102.00	OVERTIME PAY	28,035	23,600	23,600	24,733	23,600	0.0%
5-163-103.00	OASDI/MEDICARE	32,539	32,803	32,803	26,811	31,875	-2.8%
5-163-103.02	MATCHING RETIREMENT	78,405	72,209	72,209	60,908	68,229	-5.5%
5-163-105.00	LONGEVITY PAY	2,097	1,395	1,395	1,358	1,625	16.5%
5-163-105.01	EDUCATION/MISCELLANEOUS	5,871	6,000	6,000	6,967	8,400	40.0%
5-163-105.03	STANDBY	307	3,000	3,000	171	3,000	0.0%
5-163-106.00	MEDICAL INSURANCE	66,858	67,731	67,731	61,518	56,535	-16.5%
5-163-106.01	LIFE INSURANCE	1,531	1,255	1,255	702	783	-37.6%
5-163-106.02	LONG TERM DISABILITY	1,026	841	841	841	722	-14.1%
5-163-107.00	WORKERS' COMPENSATION	5,513	7,209	7,209	6,023	6,998	-2.9%
5-163-118.00	ACCRUED COMP TIME	-	-	-	-	-	-
5-163-201.00	CHEMICALS	754,244	725,000	725,000	750,000	750,284	3.5%
5-163-202.00	FUEL	11,086	11,000	11,000	11,000	13,024	18.4%
5-163-203.00	TOOLS/SMALL EQUIPMENT	1,609	1,500	1,500	1,800	2,100	40.0%
5-163-204.00	POSTAGE & FREIGHT	2,236	3,000	3,000	2,500	2,500	-16.7%
5-163-205.00	OFFICE SUPPLIES	366	600	600	500	1,250	108.3%
5-163-206.00	EMPLOYEE RELATIONS	855	800	800	750	750	-6.3%
5-163-207.00	REPRODUCTION & PRINTING	2,439	2,000	2,000	1,700	1,700	-15.0%
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	9,646	9,200	9,200	8,500	9,000	-2.2%
5-163-209.00	EDUCATIONAL	-	300	300	300	250	-16.7%
5-163-210.00	BOTANICAL & AGRICULTURAL	324	350	350	325	325	-7.1%
5-163-211.00	CLEANING AND JANITORIAL	1,075	1,000	1,000	1,000	1,000	0.0%
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,469	5,400	5,400	1,379	3,450	-36.1%
5-163-220.00	LAB SUPPLIES	27,212	35,429	35,429	27,484	27,759	-21.6%
5-163-221.00	SAFETY/FIRST AID SUPPLIES	-	3,000	3,000	1,500	1,500	-50.0%
5-163-223.00	SMALL APPLIANCES	158	800	800	500	500	-37.5%
5-163-250.00	OTHER SUPPLIES	868	2,500	2,500	4,000	3,175	27.0%
5-163-303.00	VEHICLES/LARGE EQUIPMENT	1,719	1,500	1,500	2,000	2,240	49.3%
5-163-304.00	MACHINERY/EQUIPMENT	602	1,000	1,000	1,000	1,000	0.0%
5-163-309.00	COMMUNICATION/PHOTO EQUIP	300	-	-	-	-	-
5-163-310.00	LAND/GROUNDS	2,370	3,000	3,000	2,500	1,500	-50.0%
5-163-311.00	UTILITY PLANTS	202,869	166,000	166,000	195,000	205,000	23.5%
5-163-312.00	BUILDINGS/APPLIANCES	2,229	5,000	5,000	7,200	2,000	-60.0%
5-163-350.00	OTHER MAINTENANCE	599	1,000	1,000	500	500	-50.0%
5-163-401.00	ELECTRICAL	231,865	237,500	237,500	270,000	283,500	19.4%
5-163-402.00	AUDITS/CONSULTANTS FEES	9,359	27,080	27,080	22,950	30,600	13.0%
5-163-402.15	STATE FEES	21,401	25,000	25,000	25,485	28,000	12.0%
5-163-403.00	TELEPHONE	1,351	1,200	1,200	1,500	1,536	28.0%
5-163-404.00	GAS	1,112	810	810	1,000	1,100	35.8%
5-163-405.50	DRAINAGE CHARGE	390	836	836	390	390	-53.3%
5-163-406.60	DISPOSAL FEES	378	500	500	100	500	0.0%
5-163-408.00	RENTAL & LEASES	6,913	6,000	6,000	6,000	6,000	0.0%
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	633	600	600	600	600	0.0%
5-163-424.00	SERVICE CONTRACTS	13,705	17,958	17,958	20,862	21,498	19.7%
5-163-425.00	LABORATORY TEST FEES	17,070	19,246	19,246	18,000	18,540	-3.7%
5-163-450.00	OTHER SERVICES	14,561	18,375	18,375	25,000	16,000	-12.9%
5-163-710.00	MACHINERY/EQUIPMENT	-	6,000	6,000	12,259	3,000	-50.0%
5-163-714.00	RADIOS/RADAR/CAMERAS	3,130	17,551	17,551	13,950	-	-100.0%
5-163-714.10	SCADA COMMUNICATIONS	-	3,000	3,000	2,200	2,200	-26.7%
5-163-715.00	OTHER CAPITAL	14,864	11,500	11,500	-	11,500	0.0%
5-163-805.00	UTILITY PLANTS	4,400	57,437	57,437	55,813	70,042	21.9%
5-163-810.00	MACHINERY/EQUIPMENT	-	-	89,574	89,574	-	-
5-163-813.00	VEHICLES/LARGE EQUIPMENT	44,323	-	-	1,772	-	-
5-163-814.10	SCADA/COMMUNICATIONS	-	-	-	-	30,000	-

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-163-901.00	LIAB/CASUALTY INSURANCE	20,573	23,653	23,653	21,714	23,885	1.0%
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	6,072	10,344	10,344	9,500	10,000	-3.3%
5-163-908.10	MILEAGE	247	700	700	500	500	-28.6%
	TOTAL EXPENDITURES	2,073,079	2,075,514	2,165,088	2,142,249	2,172,004	4.6%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	636,459	610,845	610,845	521,642	581,806	-4.8%
200'S	SUPPLIES	813,587	801,879	801,879	813,238	818,567	2.1%
300'S	MAINTENANCE	210,688	177,500	177,500	208,200	212,240	19.6%
400'S	SERVICES	318,736	355,105	355,105	391,887	408,264	15.0%
700'S	NON-CAPITAL (SUPPLIES)	17,994	38,051	38,051	28,409	16,700	-56.1%
800'S	CAPITAL OUTLAY	48,723	57,437	147,011	147,159	100,042	74.2%
900'S	SUNDRIES	26,891	34,697	34,697	31,714	34,385	-0.9%
	TOTAL EXPENDITURES	2,073,079	2,075,514	2,165,088	2,142,249	2,172,004	4.6%

The City of Brenham's Water Construction Department is committed to ensuring a safe, reliable, and sufficient supply of potable water to all residential, commercial, and industrial customers. This commitment is upheld through routine maintenance, timely repairs, and the construction of new infrastructure within the water distribution system.

The department oversees and maintains:

- Over 160 miles of water mains
- More than 7,902 water meters
- Approximately 2,700 water valves
- Over 1,000 fire hydrants

Water Construction crews perform essential tasks to keep the system functioning smoothly, including responding to after-hours emergency calls for water main breaks, customer service cut-offs and restorations, and fire-related incidents. In addition, department personnel frequently support the Wastewater Collection Department with maintenance and repair needs.

With a strong focus on reliability and service, the Water Construction Department plays a vital role in the delivery of high-quality water to the Brenham community.

SERVICES	
CUSTOMER SERVICE	• Meter testing, installs and replacements • Service testing, installs and replacements
MAINTENANCE	
MAINTENANCE & OTHER SERVICES	• AC and cast iron pipe replacement • Valve exercising and cleanout of valve boxes • Coordination of utility cuts with Street department • Fire hydrant testing • Hydrant and flush out valve flushing • Leak repair
PROGRAMS	
EMPLOYEE	• Safety program • Training and Licensing (TCEQ) program
OTHER	• Line locates

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

	GOAL
• Replace Cast Iron and AC water lines with PVC;	GC1
• Inspect fire hydrants to provide uninterrupted emergency use;	GC1
• Inspect contractor work; and	GC1
• Perform annual valve survey.	GC1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
New mains laid (feet)	5,667	4,750
Mains replaced (feet)	195	150
Number of service calls	1,903	1,000
Change out of fire hydrants	3	5
Change out of main line valves	1	1
Water leaks repaired on services	41	20
Meter re-reads	2,040	1,000
Number of auto flush installed on water mains	62	50

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DIRECTOR OF WATER & WASTEWATER ¹	0.25	0.25	0.25
W/WW CONSTRUCTION SUPERINTENDENT ³	0.50	0.50	0.50
W/WW CONSTRUCTION ASSISTANT SUPERINTENDENT ²	-	0.50	0.50
W/WW ELECTRICAL & MECHANICAL TECHNICIAN ⁴	-	0.50	0.50
W/WW CONSTRUCTION CUSTOMER SERVICE TECH ³	0.50	0.50	0.50
W/WW METER TECH ²	-	0.50	0.50
W/WW SYSTEMS TECHNICIAN ³	-	-	0.50
W/WW CONSTRUCTION CREW LEADER ³	1.50	1.00	0.50
W/WW CONSTRUCTION EQUIPMENT OPERATOR I-II ³	1.00	1.00	1.00
W/WW CONSTRUCTION MAINTENANCE WORKER I ³	1.50	2.00	2.00
TOTAL WASTEWATER CONSTRUCTION	5.25	6.75	6.75

¹Position is shared 25% across Water & Wastewater departments

*Abbreviation: W/WW = Water/Wastewater

²New position FY 25-26; Position is shared 50% w/ Wastewater Dept. 165

³Position is shared 50% w/ Wastewater Dept. 165

⁴Position moved from Water/Wastewater Dept. 163 & 166

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-164-101.00	SALARIES & WAGES	245,182	351,406	351,406	316,156	349,081	-0.7%
5-164-102.00	OVERTIME PAY	13,904	11,100	11,100	17,409	11,100	0.0%
5-164-103.00	OASDI/MEDICARE	19,698	29,250	29,250	24,999	29,109	-0.5%
5-164-103.02	MATCHING RETIREMENT	45,940	64,389	64,389	58,252	62,309	-3.2%
5-164-105.00	LONGEVITY PAY	3,813	4,340	4,340	4,545	4,820	11.1%
5-164-105.01	EDUCATION/MISCELLANEOUS	6,082	6,000	6,000	6,036	6,000	0.0%
5-164-105.03	STANDBY	9,018	9,512	9,512	9,776	9,512	0.0%
5-164-106.00	MEDICAL INSURANCE	41,624	60,532	60,532	54,978	54,630	-9.8%
5-164-106.01	LIFE INSURANCE	845	1,129	1,129	1,092	1,218	7.9%
5-164-106.02	LONG TERM DISABILITY	566	756	756	756	666	-11.9%
5-164-107.00	WORKERS' COMPENSATION	3,457	6,703	6,703	6,479	6,703	0.0%
5-164-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	100	-	-
5-164-118.00	ACCRUED COMP TIME	-	-	-	-	-	-
5-164-201.00	CHEMICALS	291	300	300	300	300	0.0%
5-164-202.00	FUEL	17,505	15,300	15,300	22,089	25,000	63.4%
5-164-203.00	TOOLS/SMALL EQUIPMENT	3,605	8,000	8,000	8,000	8,600	7.5%
5-164-204.00	POSTAGE & FREIGHT	1,305	100	100	90	100	0.0%
5-164-205.00	OFFICE SUPPLIES	147	200	200	200	600	200.0%
5-164-206.00	EMPLOYEE RELATIONS	1,348	1,000	1,000	1,400	1,400	40.0%
5-164-207.00	REPRODUCTION & PRINTING	1,173	1,200	1,200	1,200	1,200	0.0%
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	14,770	10,000	10,000	13,600	10,480	4.8%
5-164-210.00	BOTANICAL & AGRICULTURAL	1,769	1,000	1,000	1,000	1,000	0.0%
5-164-211.00	CLEANING AND JANITORIAL	3,009	3,700	3,700	3,000	3,000	-18.9%
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,797	1,000	1,000	924	10,800	980.0%
5-164-221.00	SAFETY/FIRST AID SUPPLIES	2,785	3,000	3,000	3,000	3,000	0.0%
5-164-223.00	SMALL APPLIANCES	67	-	-	-	-	-
5-164-250.00	OTHER SUPPLIES	4,763	2,500	2,500	2,500	2,500	0.0%
5-164-301.00	UTILITY LINES	120,641	85,000	85,000	120,000	100,000	17.6%
5-164-303.00	VEHICLES/LARGE EQUIPMENT	12,364	7,000	7,000	9,000	7,000	0.0%
5-164-304.00	MACHINERY/EQUIPMENT	4,455	3,500	3,500	3,500	3,500	0.0%
5-164-308.00	METERS	100	-	-	-	-	-
5-164-309.00	COMMUNICATION/PHOTO EQUIP	300	-	-	-	-	-
5-164-312.00	BUILDINGS/APPLIANCES	2,850	4,000	4,000	4,000	1,000	-75.0%
5-164-401.00	ELECTRICAL	4,572	5,000	5,000	4,622	5,000	0.0%
5-164-402.00	AUDITS/CONSULTANTS FEES	7,229	10,000	10,000	10,000	15,000	50.0%
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	5,780	5,780	5,780	5,780	6,558	13.5%
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	40,000	40,000	40,000	40,000	0.0%
5-164-402.80	SPECIAL SVCS-HYDRANT SURVEY	30,498	30,000	30,000	28,820	30,000	0.0%
5-164-403.00	TELEPHONE	3,493	4,000	4,000	2,532	2,600	-35.0%
5-164-404.00	GAS	1,345	1,500	1,500	929	1,100	-26.7%
5-164-405.00	WATER	555	500	500	681	710	42.0%
5-164-405.50	DRAINAGE CHARGE	611	611	611	611	611	0.0%
5-164-406.00	SEWER	241	240	240	270	283	17.9%
5-164-406.60	DISPOSAL FEES	-	500	500	200	400	-20.0%
5-164-408.00	RENTAL & LEASES	-	3,000	3,000	-	-	-100.0%
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	1,391	500	500	500	500	0.0%
5-164-424.00	SERVICE CONTRACTS	3,127	3,232	3,232	2,971	2,971	-8.1%
5-164-450.00	OTHER SERVICES	298	500	148,326	136,744	500	0.0%
5-164-708.00	METERS	121,834	150,000	150,000	63,756	70,000	-53.3%
5-164-708.10	SERVICE INSTALL REPLACEMENTS	53,277	55,000	55,000	34,500	37,879	-31.1%
5-164-710.00	MACHINERY/EQUIPMENT	14,180	17,100	17,100	14,070	7,350	-57.0%
5-164-714.00	RADIOS/RADAR/CAMERAS	-	17,151	17,151	14,011	-	-100.0%
5-164-804.10	UTILITY LINE-CONTINGENCY	-	23,500	23,500	-	23,500	0.0%
5-164-808.00	METERS	97,980	44,000	44,000	71,365	44,000	0.0%
5-164-808.10	NEW SERVICE INSTALLS	37,957	31,000	31,000	30,000	31,000	0.0%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-164-813.00	VEHICLES/LARGE EQUIPMENT	-	-	80,826	82,838	-	-
5-164-901.00	LIAB/CASUALTY INSURANCE	3,923	4,511	4,511	6,164	6,779	50.3%
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	6,046	11,275	11,275	8,500	8,500	-24.6%
5-164-908.10	MILEAGE	-	500	500	100	100	-80.0%
	TOTAL EXPENDITURES	979,511	1,151,317	1,379,969	1,254,345	1,049,969	-8.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	390,129	545,117	545,117	500,578	535,148	-1.8%
200'S	SUPPLIES	54,335	47,300	47,300	57,303	67,980	43.7%
300'S	MAINTENANCE	140,709	99,500	99,500	136,500	111,500	12.1%
400'S	SERVICES	59,140	105,363	253,189	234,660	106,233	0.8%
700'S	NON-CAPITAL (SUPPLIES)	189,291	239,251	239,251	126,337	115,229	-51.8%
800'S	CAPITAL OUTLAY	135,937	98,500	179,326	184,203	98,500	0.0%
900'S	SUNDRIES	9,969	16,286	16,286	14,764	15,379	-5.6%
	TOTAL EXPENDITURES	979,511	1,151,317	1,379,969	1,254,345	1,049,969	-8.8%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNF-GENERAL	(295,420)	(308,442)	(308,442)	(302,714)	(306,058)	-0.8%
6-000-602.00	INTERFUND TRNF-ELECTRIC	(268,464)	(300,633)	(300,633)	(285,934)	(294,549)	-2.0%
6-000-602.20	INTERFUND TRNF-FLEET	145,166	-	-	-	-	-
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	100,000	100,000	100,000	-	-100.0%
TOTAL TRANSFERS IN/(OUT)		(418,718)	(509,075)	(509,075)	(488,648)	(600,607)	18.0%

WATER CAPITAL PROJECTS FUND - 134

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
OPERATING EXPENDITURES						
COST OF SALES AND SERVICES	-	-	-	-	-	-
SALARIES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	6,500	-	-
CAPITAL OUTLAY	2,714,106	14,416,111	14,416,111	11,237,267	28,901,893	100.5%
GROSS REVENUE TAX	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	2,714,106	14,416,111	14,416,111	11,243,767	28,901,893	100.5%
OPERATING INCOME (LOSS)	(2,714,106)	(14,416,111)	(14,416,111)	(11,243,767)	(28,901,893)	100.5%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	653,198	510,000	510,000	1,031,409	800,000	56.9%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-
MISCELLANEOUS, NET	282	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	653,480	510,000	510,000	1,031,409	800,000	56.9%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,060,626)	(13,906,111)	(13,906,111)	(10,212,358)	(28,101,893)	102.1%
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)		-	-	-	-	-
CHANGE IN NET POSITION OPERATIONS	(2,060,626)	(13,906,111)	(13,906,111)	(10,212,358)	(28,101,893)	102.1%

WATER CAPITAL PROJECTS FUND - 134

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-710.31	TEXSTAR INTEREST	653,198	510,000	510,000	1,031,409	800,000	56.9%
4-733.00	GRANT REVENUE	-	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	282	-	-	-	-	-
	TOTAL REVENUES	653,480	510,000	510,000	1,031,409	800,000	56.9%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	6,500	-	-
5-100-804.20	UTILITY LINES-CONTRACTOR	1,370,161	1,425,000	1,425,000	453,327	1,852,600	30.0%
5-100-805.00	UTILITY PLANTS	1,343,945	12,991,111	12,991,111	10,783,940	27,049,293	108.2%
TOTAL NON-DEPT DIRECT EXP		2,714,106	14,416,111	14,416,111	11,243,767	28,901,893	100.5%

DETAIL:**5-100-804.20**

64C-70C FY24 WATER REPLACEMENTS	1,370,161	1,425,000	1,425,000	261,327	1,187,000	-16.7%
64C-290 WATER LINE RELOCATION	-	-	-	192,000	225,000	-
FY26 WATER REPLACEMENTS	-	-	-	-	440,600	-
	1,370,161	1,425,000	1,425,000	453,327	1,852,600	30.0%

5-100-805.00

63C-21C WATER PLANT EXPANSION	487,377	7,633,734	7,633,734	9,590,638	13,245,402	73.5%
63C-22C LOESCH ST WELLS PHASE 1	856,568	-	-	818,302	-	-
LAKE LINE REPAIR	-	-	-	-	2,340,000	-
LOESCH ST WELLS PHASE 2		5,022,500	5,022,500	-	8,450,000	68.2%
63C-24C WATER TOWER - WESTSIDE	0	334,877	334,877	375,000	3,013,891	800.0%
	1,343,945	12,991,111	12,991,111	10,783,940	27,049,293	108.2%

CITY OF BRENHAM
WATER FUND 104 - TREATMENT & CONSTRUCTION OPERATIONS
FY27-FY31 FORECAST

<i>IN \$</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24</i>	<i>FY25</i>	<i>FY26 RAE</i>	<i>FY27 Budget</i>	<i>FY28 Fcst</i>	<i>FY29 Fcst</i>	<i>FY30 Fcst</i>	<i>FY31 Fcst</i>
Rate Revenues from Consumption	4,183,523	5,544,285	6,163,946	6,276,248	7,412,525	8,853,705	9,472,965	9,514,925	9,592,743	9,636,943	9,686,045
Non-Rate Consumption Revenues	79,774	(18,156)	135,289	168,541	150,078	84,675	55,800	55,800	29,800	19,800	19,800
Transfers In (FY26-FY31 from Impact Fees)	-	-	834,079	65,900	145,166	100,000	-	500,000	500,000	500,000	500,000
Use of Reserves for Capital/Debt Service	1,702,323	-	-	-	-	-	-	77,338	-	-	490,354
Total Revenues/Transfers In/Other Sources	5,965,620	5,526,129	7,133,314	6,510,690	7,707,769	9,038,380	9,528,765	10,148,063	10,122,543	10,156,743	10,696,199
Operating Expenditures	2,703,760	3,389,144	3,838,164	3,899,822	3,848,963	4,205,560	4,240,291	4,430,729	4,567,581	4,764,762	4,911,591
Revenue Funded Capital	331,968	178,831	215,752	208,724	184,660	331,362	198,542	98,500	307,700	163,373	428,500
Debt Service	2,348,676	1,239,582	1,174,006	1,462,386	2,060,422	3,605,651	4,125,027	5,006,215	4,603,963	4,563,588	4,705,991
Transfers Out	581,216	532,712	534,463	579,763	563,884	588,648	600,607	612,619	624,872	637,369	650,116
Total Expenditures/Other Uses	5,965,620	5,340,269	5,762,385	6,150,695	6,657,929	8,731,221	9,164,467	10,148,063	10,104,116	10,129,092	10,696,199
Addition to Reserves	-	185,859	1,370,929	359,994	1,049,840	307,159	364,298	-	18,427	27,651	-

Note: Does not include any rate increases for FY27-FY31



WASTEWATER FUND

Fund Description

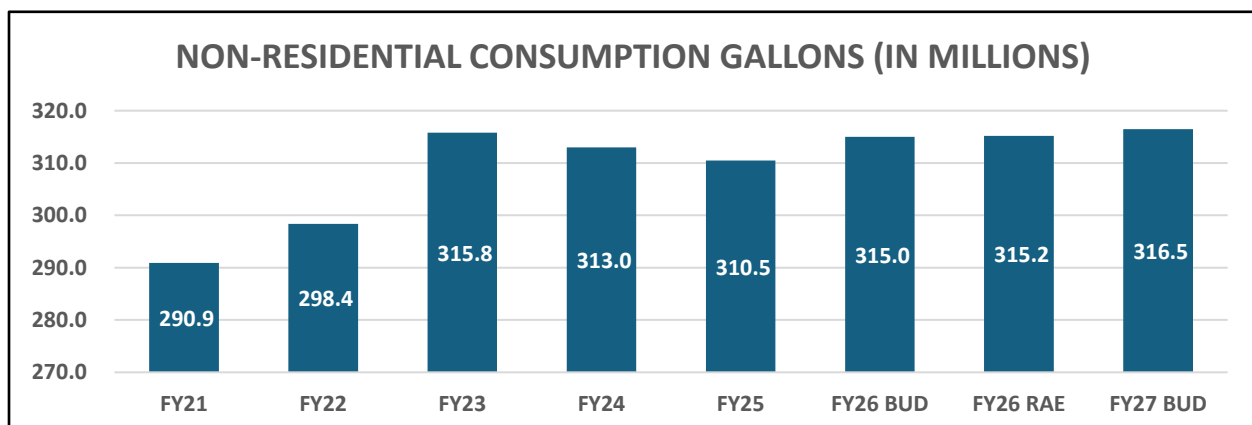
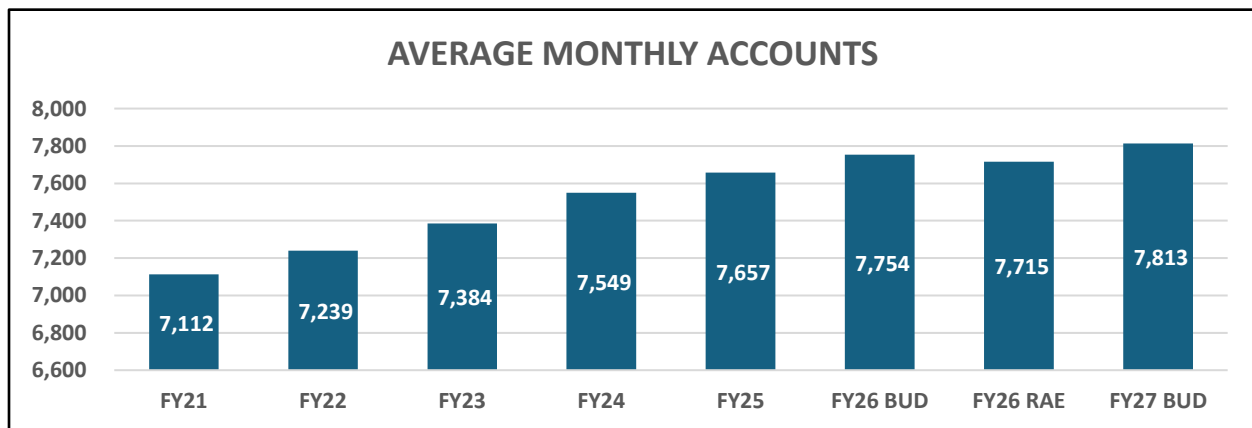
The Wastewater Fund is budgeted in two (2) separate funds: Fund 105 and Fund 135. Fund 135 is a sub-fund to Fund 105. Fund 105 is the primary operating fund for wastewater collection and treatment operations and cost of service source for wastewater rate setting. Fund 135 was established to account for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

Fund 105 – Wastewater Fund Financial Statement – Budget Highlights

Operating Revenues – \$5.1 million in operating revenues are projected for the FY27 Budget. This is an increase of \$341,361, or 7.2 percent, over the FY26 Budget. These revenues are used to cover collection and treatment 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 91.5 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, 2025. The FY27 Budget includes a wastewater rate increase for October 1, 2026, which is the second of five (5) planned increases.

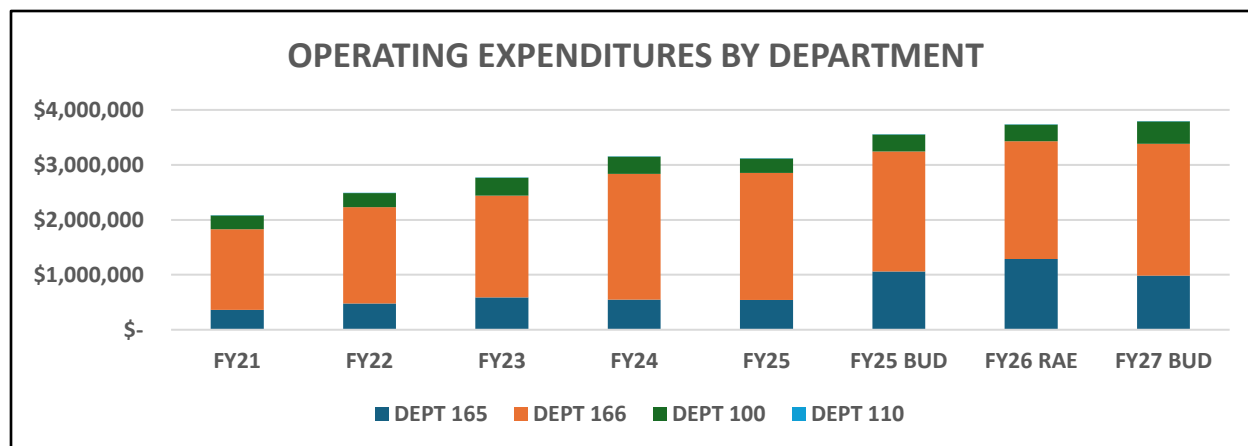
Revenue drivers, budget-to-budget (B2B) include:

- An overall rate increase of 4.8 percent
- An increase in average monthly accounts due to new residential and commercial development
- An increase of 1.5 million gallons in non-residential consumption



Operating Expenditures – The FY27 Budget includes \$3.7 million in operating expenditures. This is an increase of \$152,214, or 4.3 percent, over the FY26 Budget.

There are two (2) primary operating department budgets with staff: Department 165 – Wastewater Construction and Department 166 – Wastewater Treatment. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees and debt service are budgeted. Department 110 includes budgets for sundries, inventory 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 \$2.4 million, or 64.6 percent, of operating expenditures. Department 166 budget is \$211,107, or 9.7 percent, higher than FY26 budget. The operating budget for Department 165 is \$986,940, which is (\$76,007), or (7.2) percent, lower than the FY26 budget.

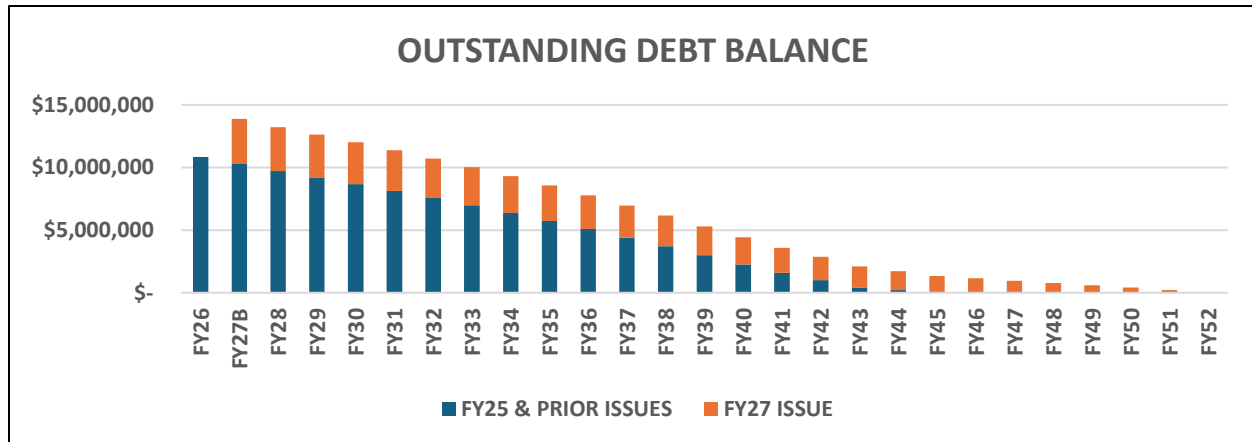


The largest operating expenditure is salaries and benefits, which is 27.1 percent of the budget, closely followed by contractual services, which is 27.0 percent of the budget. Maintenance is 13.7 percent of the budget, followed by supplies (11.0 percent) which include chemicals for treatment, capital outlay (9.8 percent), franchise fees (8.7 percent), and miscellaneous (1.9 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital included 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:

- A decrease in personnel costs of (\$35,740) due to attrition and positions filled at lower salaries
- A decrease of (\$95,978) in supplies with one-time expenditures for lift station fencing and radios occurring in FY26
- An increase of \$50,000 in maintenance at the treatment plant for LED lighting and maintenance on blowers, belt press, and pumps
- A decrease of (\$69,466) in contractual services due to reduced electric costs at treatment plant
- An increase of \$285,015 in capital outlay with bar screen replacement, dual electric feed and fence repair at the treatment plant
- An increase of \$16,662 in franchise fees on higher FY27 consumption revenues due to the rate increase.
- An increase in miscellaneous budget of \$1,721 for liability and casualty insurance and licensing/training costs.

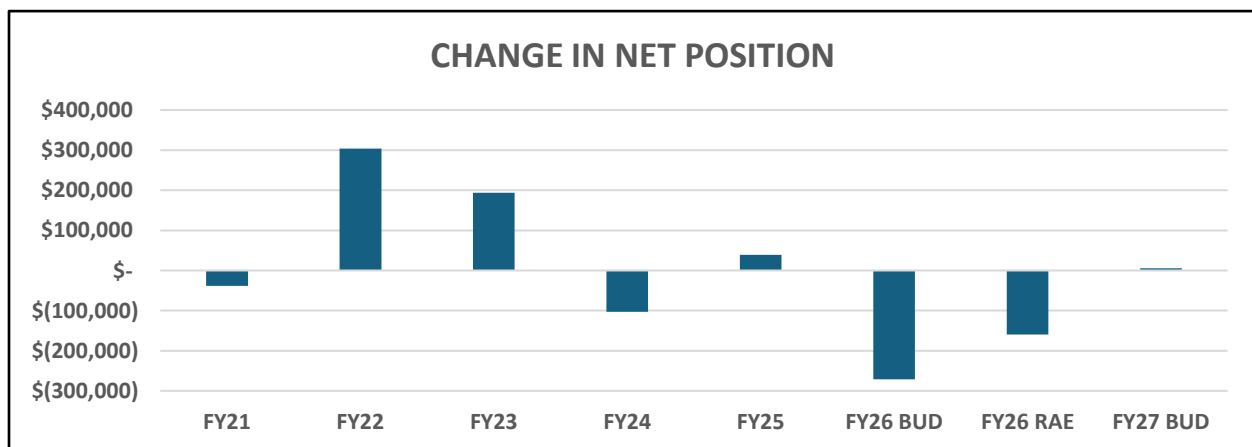
Distribution Non-Operating Revenues (Expenditures) – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as interest earnings. Debt has been issued for various wastewater infrastructure improvements, including lift stations and main replacements. The current outstanding debt balance is \$10.9 million. An issuance of \$3.6 million is planned for 2027. The FY27 Budget shows (\$989,596) in net non-operating expenditures, meaning non-operating expenditures (debt service payments) exceed non-operating revenues. Budgeted debt service payments (B2B) increased \$186,807 because of the 2027 issuance. The FY27 Budget includes an interest only payment on the 2027 issuance. Subsequent years will include interest and principal.



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 FY27 Wastewater Fund Budget includes (\$420,164) in transfers-out, which is (\$8,248) lower than transfers-out budgeted in FY26. Total transfers-in (out) are \$3,248 favorable due to:

- \$70,000 transfers-in from the Impact Fee Fund for debt service related to eligible Impact Fee Projects, which is (\$5,000) lower than budgeted in FY26
- Additional savings on transfers-out of \$8,248 due to lower shared service costs.

Change In Net Position – With revenues slightly exceeding expenditures, there is \$5,588 change in net position in the FY27 Wastewater Fund Budget.



Fund 135 – Wastewater Capital Projects Fund Financial Statement – Budget Highlights

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

Change in Net Position – The FY27 Budget for Fund 135 shows a change in net position of (\$6.7) million, reflecting the spend down of bond proceeds as projects near completion.

Projects using 2024 and 2025 bond proceeds:

- Hwy 105 Lift Station
- Hwy 105 Force Main (Engineering)
- KC Lift Station (Engineering)
- KC Force Main (Engineering)
- Wastewater Main Replacements

Projects using 2027 bond proceeds:

- Hwy 105 Force Main (Construction)
- KC Lift Station (Construction)
- KC Force Main (Construction)
- Hwy 290 Wastewater Line Relocations (Engineering Only)
- Blue Bell Wastewater Line Fix
- Wastewater Main Replacements

CITY OF BRENHAM

FY2026-27 BUDGET

WASTEWATER FUND - 105

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	4,195,793	4,711,880	4,711,880	4,770,027	5,053,241	7.2%
TOTAL REVENUES	4,195,793	4,711,880	4,711,880	4,770,027	5,053,241	7.2%
OPERATING EXPENDITURES						
SALARIES	886,616	1,042,093	1,042,093	936,129	1,006,353	-3.4%
SUPPLIES	405,151	503,683	503,683	461,608	407,705	-19.1%
MAINTENANCE	312,550	459,800	459,800	648,700	509,800	10.9%
CONTRACTUAL SERVICES	1,043,497	1,071,250	1,071,250	961,263	1,001,784	-6.5%
CAPITAL OUTLAY	129,200	78,800	350,052	341,877	363,815	361.7%
GROSS REVENUE TAX	265,733	307,093	307,093	304,336	323,755	5.4%
MISCELLANEOUS	73,614	92,960	92,960	83,290	94,681	1.9%
TOTAL OPERATING EXPENDITURES	3,116,361	3,555,679	3,826,931	3,737,203	3,707,893	4.3%
OPERATING INCOME (LOSS)	1,079,432	1,156,201	884,949	1,032,824	1,345,348	16.4%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(407,982)	(472,063)	(472,063)	(472,063)	(500,047)	5.9%
PRINCIPAL RETIREMENT (AUG)	(441,730)	(558,257)	(558,257)	(558,291)	(580,257)	3.9%
ISSUANCE COSTS	(39,027)	-	-	-	(86,400)	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	214,729	226,323	226,323	172,426	172,426	-23.8%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-
MISCELLANEOUS, NET	14,195	1,208	1,208	4,682	4,682	287.6%
TOTAL NONOPERATING REVENUES (EXP)	(659,815)	(802,789)	(802,789)	(853,246)	(989,596)	23.3%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	419,618	353,412	82,160	179,578	355,752	0.7%
TRANSFERS IN	18,390	75,000	75,000	75,000	70,000	-6.7%
TRANSFERS OUT	(398,850)	(428,412)	(428,412)	(414,376)	(420,164)	-1.9%
TOTAL TRANSFERS IN/(OUT)	(380,460)	(353,412)	(353,412)	(339,376)	(350,164)	-0.9%
CHANGE IN NET POSITION OPERATIONS	39,158	-	(271,252)	(159,798)	5,588	-
WORKING CAPITAL - ENDING	8,683,400	4,185,634	3,914,382	6,910,240	3,777,080	-9.8%

NOTE: WORKING CAPITAL INCLUDES UNSPENT BOND PROCEEDS

CITY OF BRENHAM

REVENUE DETAIL

WASTEWATER FUND 105

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-604.00	SEWER UTIL REVENUES	3,823,715	4,387,036	4,387,036	4,347,652	4,625,072	5.4%
4-642.00	DEVELOPERS CONTRIBUTION	-	-	-	11,763	12,000	-
4-650.00	CUSTOMER REPAIR & REPLACE	1,236	1,000	1,000	-	-	-100.0%
4-655.00	LINE TAPS	45,580	36,720	36,720	45,000	50,000	36.2%
4-665.00	RECLAIMED WATER SALES	8,549	7,675	7,675	14,443	15,000	95.4%
4-675.00	SEWAGE ACCEPTED AT PLANT	281,873	257,293	257,293	316,838	316,838	23.1%
4-678.00	CLASS A BIO SOLID SALES	27,900	20,403	20,403	29,100	29,100	42.6%
4-690.00	MISCELLANEOUS UTIL REVENUE	8,492	7,554	7,554	10,639	10,639	40.8%
4-710.00	INTEREST EARNED	3,753	13,284	13,284	3,700	3,700	-72.1%
4-710.30	INTEREST-TEXPOOL	149,038	150,573	150,573	109,822	109,822	-27.1%
4-710.31	TEXSTAR INTEREST	61,938	62,466	62,466	58,904	58,904	-5.7%
4-720.00	INSURANCE PROCEEDS	500	-	-	-	-	-
4-790.00	MISC OTHER REVENUE	1,115	1,115	1,115	4,682	4,682	319.9%
4-790.60	GAIN/LOSS ON FIXED ASSETS	12,488	-	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	93	93	93	-	-	-100.0%
TOTAL REVENUES		4,426,268	4,945,212	4,945,212	4,952,543	5,235,757	5.9%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-119.10	MEDICAL ATTRITION FACTOR	(3,487)	-	-	-	-	-
5-100-421.20	BOND ISSUANCE COSTS	39,027	-	-	-	86,400	-
5-100-860.11	DEBT SERVICE-INTEREST	407,982	472,063	472,063	472,063	500,047	5.9%
5-100-860.15	PRINCIPAL-DEBT SERVICE	441,730	558,257	558,257	558,291	580,257	3.9%
5-100-904.00	GROSS REVENUE TAX	265,733	307,093	307,093	304,336	323,755	5.4%
TOTAL NON-DEPT DIRECT EXP		1,150,984	1,337,413	1,337,413	1,334,690	1,490,459	11.4%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	1,552	5,801	5,801	5,408	5,408	-6.8%
5-110-906.00	INVENTORY ADJUSTMENTS	2,919	2,138	2,138	2,590	2,590	21.1%
	TOTAL NON-DEPT MISC EXP	4,471	7,939	7,939	7,998	7,998	0.7%

The City of Brenham's Wastewater Construction Department is responsible for the maintenance, repair, and expansion of the City's wastewater collection system. This work is essential to ensure the efficient and uninterrupted flow of wastewater from homes and businesses to the Wastewater Treatment Plant.

The department maintains:

- Over 137 miles of wastewater collection lines
- Service to more than 7,795 customers

Crews regularly inspect and assess the condition of wastewater lines to prevent overflows, blockages, or spills. Proactive maintenance and timely repairs help protect public health and the environment by ensuring the safe transport of wastewater throughout the city.

By maintaining the integrity of the wastewater system, the Wastewater Construction Department plays a critical role in preserving the community's quality of life and environmental health.

SERVICES	
CUSTOMER SERVICE	• Service installs or replacements • Jet clogged sewer services
MAINTENANCE	
MAINTENANCE & OTHER SERVICES	• Pipe replacement • Pipe inspection/Line video program • Manhole inspections & rehab program • Leak/Line repair • Extension of mains • Lift stations
COMPLIANCE	• EPA • TCEQ
REGULATORY REPORTING	• EPA • TML • TCEQ
PROGRAMS	
EMPLOYEE	• Safety program • Training and Licensing (TCEQ) program
OTHER PROGRAMS	• Pre-Treatment • Storm Water Treatment • Fats, Oils & Grease (FOG) • Risk Management Program

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Inspect (line video program) and replace deteriorated sewer lines;
- Repair damaged manholes;
- Extend sewer lines to new developments; and

GC1

GC1

GC3

Performance Measures

	FY25 ACTUAL	FY26 TARGET
New lines laid (feet)	5,667	2,536
Lines replaced (feet)	780	500
Number of service calls	384	300
Number of manholes rehabilitated	0	2
Number of new manholes installed	1	1
Number of lift station pumps rebuilds/ replacement	9	0

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DIRECTOR OF WATER & WASTEWATER ¹	0.25	0.25	0.25
W/WW CONSTRUCTION SUPERINTENDENT ³	0.50	0.50	0.50
W/WW CONSTRUCTION ASSISTANT SUPERINTENDENT ²	-	0.50	0.50
W/WW ELECTRICAL & MECHANICAL TECHNICIAN ⁴	-	0.50	0.50
W/WW CONSTRUCTION CUSTOMER SERVICE TECH ³	0.50	0.50	0.50
W/WW METER TECH ²	-	0.50	0.50
W/WW SYSTEMS TECHNICIAN ³	-	-	0.50
W/WW CONSTRUCTION CREW LEADER ³	1.50	1.00	0.50
W/WW CONSTRUCTION EQUIPMENT OPERATOR I-II ³	1.00	1.00	1.00
W/WW CONSTRUCTION MAINTENANCE WORKER I ³	1.50	2.00	2.00
TOTAL WASTEWATER CONSTRUCTION	5.25	6.75	6.75

¹Position is shared 25% across Water & Wastewater departments

*Abbreviation: W/WW = Water/Wastewater

²New position FY 25-26; Position is shared 50% w/ Wastewater Dept. 165³Position is shared 50% w/ Wastewater Dept. 165⁴Position moved from Water/Wastewater Dept. 163 & 166

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-165-101.00	SALARIES & WAGES	225,327	350,506	350,506	301,042	347,881	-0.7%
5-165-102.00	OVERTIME PAY	13,813	11,100	11,100	17,402	11,100	0.0%
5-165-103.00	OASDI/MEDICARE	19,181	28,390	28,390	25,083	28,190	-0.7%
5-165-103.02	MATCHING RETIREMENT	43,805	62,496	62,496	57,228	60,341	-3.4%
5-165-105.03	STANDBY	9,018	9,512	9,512	10,032	9,512	0.0%
5-165-106.00	MEDICAL INSURANCE	41,624	60,532	60,532	54,978	54,630	-9.8%
5-165-106.01	LIFE INSURANCE	801	1,094	1,094	1,092	1,218	11.3%
5-165-106.02	LONG TERM DISABILITY	537	733	733	733	644	-12.1%
5-165-107.00	WORKERS' COMPENSATION	3,058	6,481	6,481	5,991	6,465	-0.2%
5-165-118.00	ACCRUED COMP TIME	-	-	-	-	-	-
5-165-202.00	FUEL	8,524	6,000	6,000	12,016	13,704	128.4%
5-165-203.00	TOOLS/SMALL EQUIPMENT	1,818	6,500	6,500	7,000	6,250	-3.8%
5-165-204.00	POSTAGE & FREIGHT	13	100	100	100	100	0.0%
5-165-205.00	OFFICE SUPPLIES	40	100	100	50	500	400.0%
5-165-206.00	EMPLOYEE RELATIONS	111	1,000	1,000	1,000	1,000	0.0%
5-165-207.00	REPRODUCTION & PRINTING	1,823	500	500	500	1,800	260.0%
5-165-208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,044	7,000	7,000	7,000	7,000	0.0%
5-165-210.00	BOTANICAL & AGRICULTURAL	136	150	150	200	200	33.3%
5-165-211.00	CLEANING AND JANITORIAL	336	400	400	1,000	400	0.0%
5-165-212.00	COMPUTER EQUIPMENT & SUPPLIES	69	-	-	161	200	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	2,101	3,000	3,000	2,500	2,500	-16.7%
5-165-250.00	OTHER SUPPLIES	2,449	2,000	2,000	4,000	2,000	0.0%
5-165-301.00	UTILITY LINES	66,162	80,000	80,000	82,000	82,000	2.5%
5-165-303.00	VEHICLES/LARGE EQUIPMENT	7,768	20,000	20,000	30,000	29,300	46.5%
5-165-304.00	MACHINERY/EQUIPMENT	1,477	3,000	3,000	5,000	5,000	66.7%
5-165-312.00	BUILDINGS/APPLIANCES	391	4,000	4,000	4,000	1,000	-75.0%
5-165-322.00	LIFT STATION MAINTENANCE	3,577	190,000	190,000	200,000	180,000	-5.3%
5-165-402.00	AUDITS/CONSULTANTS FEES	7,983	10,000	10,000	15,000	25,000	150.0%
5-165-402.80	SPECIAL SERVICES-SMOKE TESTING	26,424	25,000	25,000	20,626	20,000	-20.0%
5-165-403.00	TELEPHONE	798	600	600	1,117	1,200	100.0%
5-165-406.60	DISPOSAL FEES	-	500	500	-	500	0.0%
5-165-408.00	RENTAL & LEASES	695	700	700	7,316	1,000	42.9%
5-165-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	700	700	300	300	-57.1%
5-165-413.00	ACCIDENT/DAMAGE CLAIMS	2,657	500	500	5,427	500	0.0%
5-165-424.00	SERVICE CONTRACTS	4,833	715	715	6,583	6,583	820.7%
5-165-450.00	OTHER SERVICES	350	150	150	150	150	0.0%
5-165-704.10	UTILITY LINES - CONTINGENCY	15,000	-	-	-	14,000	-
5-165-708.10	SERVICE INSTALL REPLACEMENTS	10,440	14,000	14,000	14,000	-	-100.0%
5-165-710.00	MACHINERY/EQUIPMENT	-	7,500	7,500	7,500	6,750	-10.0%
5-165-714.00	RADIOS/RADAR/VIDEO/CAMERA	-	13,676	13,676	14,011	-	-100.0%
5-165-714.10	SCADA COMMUNICATIONS	-	40,200	40,200	19,268	25,000	-37.8%
5-165-715.00	OTHER CAPITAL	-	56,000	56,000	56,000	-	-100.0%
5-165-804.10	UTILITY LINE-CONTINGENCY	-	10,000	10,000	7,000	10,000	0.0%
5-165-804.20	UTILITY LINES-CONTRACTORS	-	-	-	16,000	-	-
5-165-808.10	NEW SERVICE INSTALLS	4,896	8,800	8,800	-	8,800	0.0%
5-165-810.00	MACHINERY/EQUIPMENT	-	-	138,650	141,229	-	-
5-165-813.00	VEHICLES/LARGE EQUIPMENT	-	-	111,106	113,631	-	-
5-165-901.00	LIAB/CASUALTY INSURANCE	8,294	9,537	9,537	9,650	9,122	-4.4%
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,791	9,275	9,275	4,000	5,000	-46.1%
5-165-908.10	MILEAGE	-	500	500	100	100	-80.0%
TOTAL EXPENDITURES		543,164	1,062,947	1,312,703	1,289,016	986,940	-7.2%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	357,163	530,844	530,844	473,581	519,981	-2.0%
200'S	SUPPLIES	22,462	26,750	26,750	35,527	35,654	33.3%
300'S	MAINTENANCE	79,376	297,000	297,000	321,000	297,300	0.1%
400'S	SERVICES	43,741	38,865	38,865	56,519	55,233	42.1%
700'S	NON-CAPITAL (SUPPLIES)	25,440	131,376	131,376	110,779	45,750	-65.2%
800'S	CAPITAL OUTLAY	4,896	18,800	268,556	277,860	18,800	0.0%
900'S	SUNDRIES	10,085	19,312	19,312	13,750	14,222	-26.4%
	TOTAL EXPENDITURES	543,164	1,062,947	1,312,703	1,289,016	986,940	-7.2%

The mission of the City of Brenham's Wastewater Treatment Department is to provide a safe, reliable, and environmentally responsible method for treating and discharging the community's wastewater. The department oversees the treatment of wastewater collected throughout the city, ensuring it meets all regulatory standards before being released back into the environment.

The Wastewater Treatment Plant has a daily capacity of 3.55 million gallons and operates under stringent guidelines set by the Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ).

The treatment process includes:

- Removal of debris and initial aeration
- Settling in clarifiers to separate solids from liquid
- Disinfection and discharge of treated water into Hog Branch Creek
- Further processing of solids in aerated digestors
- Final dewatering in the belt pressroom to produce Class A biosolids

The resulting biosolids are sold as a nutrient-rich soil enhancer to local farmers and ranchers, supporting sustainability and agricultural growth in the region.

Through its operations, the Wastewater Treatment Department plays a vital role in protecting public health and preserving the quality of the local environment.

SERVICES	
WASTEWATER TREATMENT	• Disinfection program • Non-potable/Reclaimed water program • Pre-treatment wastewater program • Biosolids program • Stormwater program • Waste haulers program • Plant monitoring/Reports program • Risk management program
MAINTENANCE	
PLANT MAINTENANCE	• Clarifiers • Aeration basins • Pumps, motors, blowers • Lab equipment/Testing chemicals • Biosolid presses, belts, oven • SCADA, security system
PROGRAMS	
EMPLOYEE	• Safety program • Training program

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- Provide up-to-date training for all personnel enabling efficient duty performance;
- Continue preventive maintenance on equipment to ensure maximum life;
- Update technology to keep in line with changing environmental regulations; and
- Provide to the citizens of Brenham the best management practices, rules and regulations to minimize the safety hazards inherent in wastewater collection and treatment.

GC1

GC1

GC3

GC1

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Gallons of treated sewage (millions)	764	770
Sludge treated (cubic yards)	6,670	7,000
Gallons of waste hauled (millions)	3.3	3.5
Annual average flow effluent (MGD)	2.1	2.2
Gallons of reclaimed water reused (millions)	1.6	1.7
Percent of days in compliance with quality standards	100%	100%

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
DIRECTOR OF WATER & WASTEWATER ¹	0.25	0.25	0.25
WASTEWATER SYSTEMS SUPERINTENDENT	1.00	1.00	1.00
PRE-TREATMENT COORDINATOR ²	0.75	0.75	0.75
WASTEWATER CHIEF OPERATOR	1.00	1.00	1.00
WASTEWATER TREATMENT OPERATOR I-II	1.00	1.00	-
WASTEWATER OPERATOR TRAINEE	1.00	1.00	2.00
WATER/WASTEWATER ELECTRICAL & MECHANICAL TECHNICIAN ³	0.50	-	-
WATER/WASTEWATER CONSTRUCTION EQUIPMENT OPERATOR I ³	0.50	-	-
TOTAL WASTEWATER TREATMENT	6.00	5.00	5.00

¹Position is shared 25% across Water & Wastewater departments

²Position is shared 25% w/ Water Dept. 163

³Position moved to Water/Wastewater Construction Dept. 164 & 165

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-166-101.00	SALARIES & WAGES	348,654	318,975	318,975	288,894	309,951	-2.8%
5-166-102.00	OVERTIME PAY	9,675	20,000	20,000	14,546	20,000	0.0%
5-166-103.00	OASDI/MEDICARE	28,601	28,343	28,343	24,750	27,513	-2.9%
5-166-103.02	MATCHING RETIREMENT	68,738	62,392	62,392	58,354	58,893	-5.6%
5-166-105.00	LONGEVITY PAY	5,319	5,410	5,410	5,186	4,785	-11.6%
5-166-105.01	EDUCATION/MISCELLANEOUS	12,214	14,400	14,400	12,521	13,200	-8.3%
5-166-105.03	STANDBY	11,397	11,716	11,716	11,915	11,716	0.0%
5-166-106.00	MEDICAL INSURANCE	42,042	43,033	43,033	39,084	34,177	-20.6%
5-166-106.01	LIFE INSURANCE	1,299	1,057	1,057	468	522	-50.6%
5-166-106.02	LONG TERM DISABILITY	870	708	708	708	607	-14.3%
5-166-107.00	WORKERS' COMPENSATION	4,130	5,215	5,215	4,774	5,008	-4.0%
5-166-116.00	SALARIES/WAGES CONTINGENCY	-	-	-	1,348	-	-
5-166-118.00	ACCRUED COMP TIME	-	-	-	-	-	-
5-166-201.00	CHEMICALS	274,934	291,000	291,000	258,000	270,901	-6.9%
5-166-202.00	FUEL	9,895	15,000	15,000	10,000	12,000	-20.0%
5-166-203.00	TOOLS/SMALL EQUIPMENT	1,315	2,000	2,000	5,050	3,900	95.0%
5-166-204.00	POSTAGE & FREIGHT	578	950	950	746	800	-15.8%
5-166-205.00	OFFICE SUPPLIES	93	300	300	300	900	200.0%
5-166-206.00	EMPLOYEE RELATIONS	69	800	800	850	500	-37.5%
5-166-207.00	REPRODUCTION & PRINTING	2,989	2,400	2,400	4,400	4,200	75.0%
5-166-208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,864	7,900	7,900	5,514	5,100	-35.4%
5-166-210.00	BOTANICAL & AGRICULTURAL	51	100	100	100	100	0.0%
5-166-211.00	CLEANING AND JANITORIAL	781	1,000	1,000	1,000	1,000	0.0%
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,681	500	500	460	500	0.0%
5-166-213.00	COMMUNICATIONS EQUIPMENT	192	-	-	-	-	-
5-166-220.00	LAB SUPPLIES	6,697	11,700	11,700	11,700	22,700	94.0%
5-166-221.00	SAFETY/FIRST AID SUPPLIES	-	350	350	4,000	2,200	528.6%
5-166-250.00	OTHER SUPPLIES	1,305	1,500	1,500	2,500	1,500	0.0%
5-166-303.00	VEHICLES/LARGE EQUIPMENT	3,204	10,800	10,800	5,000	8,000	-25.9%
5-166-304.00	MACHINERY/EQUIPMENT	166	1,000	1,000	1,700	1,500	50.0%
5-166-310.00	LAND/GROUNDS	479	-	-	-	15,000	-
5-166-311.00	UTILITY PLANTS	151,149	150,000	150,000	320,000	187,000	24.7%
5-166-312.00	BUILDINGS/APPLIANCES	1,039	1,000	1,000	1,000	1,000	0.0%
5-166-322.00	LIFT STATION MAINTENANCE	77,137	-	-	-	-	-
5-166-401.00	ELECTRICAL	842,968	919,581	919,581	770,923	832,597	-9.5%
5-166-402.00	AUDITS/CONSULTANTS FEES	36,474	5,000	5,000	24,301	5,000	0.0%
5-166-402.15	STATE FEES	21,679	25,000	25,000	25,000	25,000	0.0%
5-166-403.00	TELEPHONE	1,753	2,000	2,000	1,320	1,500	-25.0%
5-166-404.00	GAS	912	950	950	961	1,188	25.1%
5-166-405.00	WATER	1,479	1,600	1,600	1,622	1,716	7.3%
5-166-405.50	DRAINAGE CHARGE	1,850	1,850	1,850	1,850	1,850	0.0%
5-166-406.60	DISPOSAL FEES	16,692	10,500	10,500	10,500	10,500	0.0%
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	2,000	500	-
5-166-424.00	SERVICE CONTRACTS	3,444	5,404	5,404	5,767	6,200	14.7%
5-166-425.00	LABORATORY TEST FEES	71,808	60,000	60,000	60,000	60,000	0.0%
5-166-450.00	OTHER SERVICES	698	500	500	500	500	0.0%
5-166-702.00	BUILDINGS/BUILDING IMPROVEMENT	34,730	-	-	-	-	-
5-166-713.00	VEHICLES/LARGE EQUIPMENT	13,609	-	-	-	-	-
5-166-714.00	RADIOS/RADAR/VIDEO CAMERAS	-	10,057	10,057	10,682	-	-100.0%
5-166-714.10	SCADA COMMUNICATIONS	466	-	-	-	-	-

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-166-802.00	BUILDINGS	-	-	-	-	18,015	-
5-166-805.00	UTILITY PLANTS	50,200	-	-	-	280,000	-
5-166-806.00	TANKS/ LIFT STATIONS	19,034	-	-	-	-	-
5-166-810.00	MACHINERY/EQUIPMENT	-	-	21,496	21,496	-	-
5-166-813.00	VEHICLES/LARGE EQUIPMENT	55,070	-	-	-	-	-
5-166-814.10	SCADA/COMMUNICATIONS	-	60,000	60,000	42,521	-	-100.0%
5-166-815.00	OTHER CAPITAL	-	-	-	-	47,000	-
5-166-901.00	LIAB/CASUALTY INSURANCE	57,052	65,610	65,610	64,972	71,469	8.9%
5-166-908.00	SEMINARS/MEMBERSHIP/TRAVE	3,069	5,500	5,500	1,578	6,000	9.1%
5-166-908.10	MILEAGE	488	400	400	400	400	0.0%
TOTAL EXPENDITURES		2,308,031	2,183,501	2,204,997	2,141,261	2,394,608	9.7%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	532,939	511,249	511,249	462,548	486,372	-4.9%
200'S	SUPPLIES	308,444	335,500	335,500	304,620	326,301	-2.7%
300'S	MAINTENANCE	233,174	162,800	162,800	327,700	212,500	30.5%
400'S	SERVICES	999,755	1,032,385	1,032,385	904,744	946,551	-8.3%
700'S	NON-CAPITAL (SUPPLIES)	48,805	10,057	10,057	10,682	-	-100.0%
800'S	CAPITAL OUTLAY	124,304	60,000	81,496	64,017	345,015	475.0%
900'S	SUNDRIES	60,609	71,510	71,510	66,950	77,869	8.9%
TOTAL EXPENDITURES		2,308,031	2,183,501	2,204,997	2,141,261	2,394,608	9.7%

CITY OF BRENHAM

TRANSFERS IN/(OUT)

WASTEWATER FUND - 105

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-601.00	INTERFUND TRNF-GENERAL	(253,535)	(265,684)	(265,684)	(259,604)	(260,730)	-1.9%
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	(145,315)	(162,728)	(162,728)	(154,772)	(159,434)	-2.0%
6-000-602.20	INTERFUND TRNF-FLEET	18,390	-	-	-	-	-
6-000-602.44	INTERFUND TRNSF-IMPACT FEES	-	75,000	75,000	75,000	70,000	-6.7%
	TOTAL TRANSFERS IN/(OUT)	(380,460)	(353,412)	(353,412)	(339,376)	(350,164)	-0.9%

WASTEWATER CAPITAL PROJECTS FUND - 135

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	-
SUPPLIES	-	-	-	-	-	-
MAINTENANCE	-	-	-	-	-	-
CONTRACTUAL SERVICES	31,808	68,586	68,586	105,364	-	-100.0%
CAPITAL OUTLAY	4,132,969	5,583,993	5,583,993	3,722,374	6,990,748	25.2%
GROSS REVENUE TAX	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	4,164,777	5,652,579	5,652,579	3,827,738	6,990,748	23.7%
OPERATING INCOME (LOSS)	(4,164,777)	(5,652,579)	(5,652,579)	(3,827,738)	(6,990,748)	23.7%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	-	-	-	-	-	-
PRINCIPAL RETIREMENT (AUG)	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-
INTERGOVERNMENTAL	1,617,573	754,813	754,813	1,737,586	-	-100.0%
INVESTMENT INCOME	308,940	200,000	200,000	276,790	252,000	26.0%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-
MISCELLANEOUS, NET	327	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	1,926,840	954,813	954,813	2,014,376	252,000	-73.6%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,237,937)	(4,697,766)	(4,697,766)	(1,813,362)	(6,738,748)	43.4%
TRANSFERS IN	602,360	200,000	200,000	200,000	-	-100.0%
TRANSFERS OUT	-	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	602,360	200,000	200,000	200,000	-	-100.0%
CHANGE IN NET POSITION OPERATIONS	(1,635,577)	(4,497,766)	(4,497,766)	(1,613,362)	(6,738,748)	49.8%

WASTEWATER CAPITAL PROJECTS FUND - 135

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-513.50	REBATABLE ARBITRAGE EARNING	-	-	-	-	-	-
4-710.31	TEXSTAR INTEREST	308,940	200,000	200,000	276,790	252,000	26.0%
4-733.00	GRANT REVENUE	1,617,573	754,813	754,813	1,737,586	-	-100.0%
4-790.00	MISC OTHER REVENUE	327	-	-	-	-	-
	TOTAL REVENUES	1,926,840	954,813	954,813	2,014,376	252,000	-73.6%

WASTEWATER CAPITAL PROJECTS FUND - 135

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-601.05	INTERFUND TRNSF-SEWER	-	-	-	-	-	-
6-000-602.50	INTERFUND TRNSF-BCDC	602,360	200,000	200,000	200,000	-	-100.0%
	TOTAL TRANSFERS IN/(OUT)	602,360	200,000	200,000	200,000	-	-100.0%

WASTEWATER CAPITAL PROJECTS FUND - 135

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANTS FEES	31,808	68,586	68,586	105,364	-	-100.0%
5-100-804.20	UTILITY LINES-CONTRACTOR	1,092,441	947,000	947,000	761,889	4,625,559	388.4%
5-100-805.00	UTILITY PLANTS	1,585,765	1,351,525	1,351,525	2,285,555	-	-100.0%
5-100-806.00	TANKS/LIFT STATIONS	1,191,996	3,285,468	3,285,468	674,930	2,365,189	-28.0%
5-100-813.65	VEHICLES/LARGE EQUIP-WW CONSTR	-	-	-	-	-	-
5-100-813.66	VEHICLES/LARGE EQUIP-WW TREATM	262,767	-	-	-	-	-
	TOTAL EXPENDITURES	4,164,777	5,652,579	5,652,579	3,827,738	6,990,748	23.7%

DETAIL:

5-100-804.20

65C-56C BUS CTR SEWER EXT	602,360	-	-	-	-	-	-
65C-57C FY24 SWR REPLACEMENTS	490,081	693,000	693,000	494,959	759,000		9.5%
65C-59C FM 105 FM		254,000	254,000	110,355	3,195,625		1158.1%
65C-62C KC FM (26-15543)				56,575	149,184		-
65C-290C HWY 290 WW LINE RELOCATION	-	-	-	100,000	117,000		-
FY27 SWR REPLACEMENTS (27 BONDS)	-	-	-	-	252,500		-
FY27 BLUE BELL LINE (27 BONDS)	-	-	-	-	152,250		-
	1,092,441	947,000	947,000	761,889	4,625,559		388.4%

5-100-805.00

REHAB OLD PLANT 66C-16C - ARPA	431,784	134,420	134,420	1,209,253	-		-100.0%
BLOWER REHAB 66C-17C - ARPA	1,150,821	1,217,105	1,217,105	1,076,302	-		-100.0%
UV LIGHT SYSTEM 66C-18C - ARPA	3,160	-	-	-	-		-
	1,585,765	1,351,525	1,351,525	2,285,555	-		-100.0%

5-100-806.00

INDUSTRIAL LIFT STATION - 2024 BONDS	1,119,201	-	-	-	-		-
HWY 105 LIFT STATION - 2024/2025 BONDS	72,795	1,543,468	1,543,468	538,430	1,950,860		26.4%
KC LIFT STATION - 2024/2025 BONDS	-	1,742,000	1,742,000	136,500	414,329		-76.2%
	1,191,996	3,285,468	3,285,468	674,930	2,365,189		-28.0%

CITY OF BRENHAM
WASTEWATER FUND 105 - TREATMENT & CONSTRUCTION OPERATIONS
FY27-FY31 FORECAST

<i>IN \$</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24</i>	<i>FY25</i>	<i>FY26 RAE</i>	<i>FY27 Budget</i>	<i>FY28 Fcst</i>	<i>FY29 Fcst</i>	<i>FY30 Fcst</i>	<i>FY31 Fcst</i>
Rate Revenues from Consumption	3,892,696	3,965,993	4,063,561	4,125,975	4,195,793	4,770,027	5,053,241	5,230,984	5,521,729	5,718,879	5,772,895
Non-Rate Consumption Revenues	14,874	28,397	174,128	225,903	228,924	177,108	177,108	108,138	83,902	59,084	47,508
Transfers In	-	-	9,012	25,297	18,390	75,000	70,000	70,000	70,000	70,000	70,000
Use of Reserves for Capital/Debt Service	37,979	-	-	102,927	-	159,798	-	-	-	-	-
Total Revenues/Transfers In/Other Sources	3,945,550	3,994,390	4,246,701	4,480,102	4,443,107	5,181,933	5,300,349	5,409,121	5,675,630	5,847,962	5,890,403
Operating Expenditures	2,048,856	2,252,431	2,668,929	3,024,964	2,987,161	3,395,326	3,344,078	3,448,587	3,563,218	3,674,824	3,780,322
Revenue Funded Capital	32,298	233,254	105,680	129,889	129,200	341,877	363,815	95,800	146,363	58,800	18,800
Debt Service	1,518,650	825,036	811,257	915,979	888,739	1,030,354	1,166,704	1,301,559	1,522,839	1,500,054	1,582,565
Transfers Out	345,746	379,987	466,747	409,270	398,850	414,376	420,164	428,567	437,139	445,881	454,799
Total Expenditures/Other Uses	3,945,550	3,690,707	4,052,613	4,480,102	4,403,950	5,181,933	5,294,761	5,274,514	5,669,559	5,679,559	5,836,486
Addition to Reserves	-	303,683	194,088	-	39,157	-	5,588	134,607	6,072	168,403	53,917

Note: Includes all planned wastewater rate increases as follows:
FY27 = 4.8% **FY28 = 4.8%** **FY29 = 4.8%** **FY30 = 2.7%**



SANITATION FUND

Fund Description

Fund 106 is the primary operating fund for sanitation services and is used for billing commercial and residential customers and for covering the cost of service. The City of Brenham contracts with BVR Waste and Recycling (BVR) for residential and commercial pickup, which includes curbside recycling services. The City bills customers for sanitation services and pays BVR for their contracted services.

BVR provides City residents with automated cart service once per week for curbside garbage pickup and every other week for recycling. Commercial customers may choose either automated cart service or dumpster service, depending on their needs. Dumpsters range in size from two (2) yards to eight (8) yards with standard pickup once per week. Commercial customers can add additional pickups as needed. Any rate increases proposed by BVR must be approved by City Council. A proposed 5% rate increase, which will be considered by City Council at a later date, is incorporated into the FY2026-27 budget.

BVR also leases and operates the City-owned Transfer Station and accepts items such as brush, tires, and used electronics. BVR accepts outside waste from other providers, as well as roll-offs. The initial contract with BVR was for a 5-year period, which began in 2020. There are five (5) one-year renewal periods, and the contract has been renewed for FY2026-27.

CITY OF BRENHAM

FY2026-27 BUDGET
SANITATION FUND - 106

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	2,559,112	2,645,596	2,645,596	2,762,984	2,895,691	9.5%
TOTAL REVENUES	2,559,112	2,645,596	2,645,596	2,762,984	2,895,691	9.5%
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	2,520,258	2,633,038	2,633,038	2,752,647	2,884,100	9.5%
CAPITAL OUTLAY	-	-	-	-	-	
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	508	590	590	552	610	3.4%
TOTAL OPERATING EXPENDITURES	2,520,766	2,633,628	2,633,628	2,753,199	2,884,710	9.5%
OPERATING INCOME (LOSS)	38,346	11,968	11,968	9,785	10,981	-8.2%
NONOPERATING REVENUES (EXPENDITURES)						
INVESTMENT INCOME	21,152	15,000	15,000	12,500	10,000	-33.3%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	
MISCELLANEOUS, NET	154,992	143,500	143,500	143,025	143,025	-0.3%
TOTAL NONOPERATING REVENUES (EXP)	176,144	158,500	158,500	155,525	153,025	-3.5%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	214,490	170,468	170,468	165,310	164,006	-3.8%
TRANSFERS IN	5,157	-	-	-	-	
TRANSFERS OUT	(138,000)	(138,000)	(138,000)	(138,000)	(138,000)	0.0%
TOTAL TRANSFERS IN/(OUT)	(132,843)	(138,000)	(138,000)	(138,000)	(138,000)	0.0%
CHANGE IN NET POSITION OPERATIONS	81,647	32,468	32,468	27,310	26,006	-19.9%
WORKING CAPITAL ENDING	526,181	558,649	558,649	553,491	579,497	3.7%

CITY OF BRENHAM

REVENUE DETAIL

SANITATION FUND - 106

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-605.00	GARBAGE REVENUES	1,286,062	1,324,773	1,324,773	1,355,218	1,422,979	7.4%
4-615.00	GARBAGE REV-COMMERCIAL	1,228,086	1,278,153	1,278,153	1,354,916	1,422,662	11.3%
4-630.05	BRUSH FEE-RESIDENTIAL	1,955	1,200	1,200	1,800	2,000	66.7%
4-632.00	STATE SALES TAX	12,361	11,050	11,050	11,050	11,050	0.0%
4-682.00	RECYCLING REVENUE-COMMERICAL	33,187	33,420	33,420	43,000	40,000	19.7%
4-691.00	PROPERTY RENTAL	6,565	5,500	5,500	5,025	5,025	-8.6%
4-710.30	INTEREST-TEXPOOL	21,152	15,000	15,000	12,500	10,000	-33.3%
4-770.00	RENTAL INCOME	138,377	138,000	138,000	138,000	138,000	0.0%
4-790.60	GAIN/LOSS ON FIXED ASSETS	6,650	-	-	-	-	
4-790.61	SALE OF NON CAPITAL ASSETS	3,400	-	-	-	-	
	TOTAL REVENUES	2,737,795	2,807,096	2,807,096	2,921,509	3,051,716	8.7%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-100-450.70	RESIDENTIAL COLLECTION/RECYL	1,170,585	1,225,415	1,225,415	1,253,138	1,315,795	7.4%
5-100-450.80	COMMERCIAL COLLECTION	1,315,972	1,367,623	1,367,623	1,455,529	1,528,305	11.7%
5-100-450.90	COMMERCIAL RECYCLING	33,701	40,000	40,000	43,980	40,000	0.0%
5-100-901.00	LIAB/CASUALTY INSURANCE	508	590	590	552	610	3.4%
	TOTAL NON-DEPT DIRECT EXP	2,520,766	2,633,628	2,633,628	2,753,199	2,884,710	9.5%

CITY OF BRENHAM

NON-DEPT MISC EXPENSES - 110

SANITATION FUND - 106

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	2,539	3,000	3,000	3,000	3,000	0.0%
	TOTAL NON-DEPT MISC EXP	2,539	3,000	3,000	3,000	3,000	0.0%

CITY OF BRENHAM

TRANSFERS IN/(OUT)

SANITATION FUND 106 - TRANSFERS IN/(OUT)

SANITATION FUND - 106

FY2026-27 BUDGET

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
6-000-601.00	INTERFUND TRNF-GENERAL	(138,000)	(138,000)	(138,000)	(138,000)	(138,000)	0.0%
6-000-602.20	INTERFUND TRNF-FLEET	5,157	-	-	-	-	
	TOTAL TRANSFERS IN/(OUT)	(132,843)	(138,000)	(138,000)	(138,000)	(138,000)	0.0%



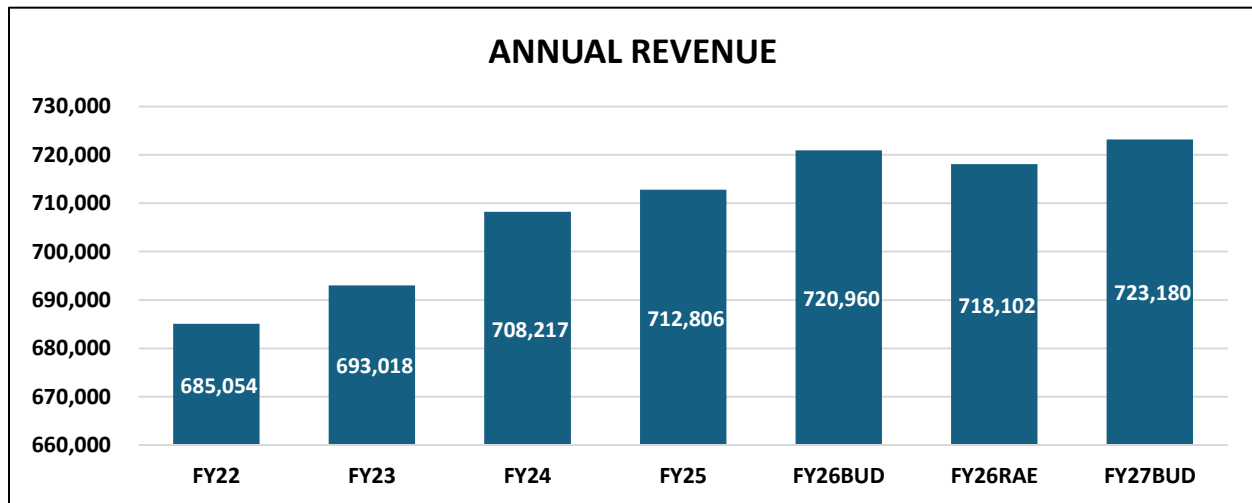
DRAINAGE FUND

Fund Description

The Drainage Fund is an enterprise fund budgeted in two (2) separate funds: Fund 107 and Fund 137. Fund 137 is a sub-fund to Fund 107. Fund 107 is the primary operating fund used to account for revenues collected through a drainage utility charge (DUC) and the cost of maintenance and capital projects dedicated to drainage improvements. Fund 137 is used to account for major, often multi-year, capital drainage projects that are grant or bond funded.

Fund 107 – Drainage Fund Financial Statement – Budget Highlights

Operating Revenues - \$723,180 in operating revenues are projected for the FY27 Budget, which is a 0.3 percent increase compared to the FY26 Budget, and a 0.7 percent increase from the FY26 projected revenue. These revenues are used to fund maintenance and capital projects to improve drainage throughout the City.



Operating Expenditures – The FY27 Budget includes \$343,965 in operating expenditures, which is an increase of less than 1 percent from the FY26 Budget.

Non-Operating Revenues (Expenditures) - Budgeted debt service of \$220,375 includes the final payment of \$22,508 on a note used to purchase an excavator, the second of five (5) payments of \$85,386 on a note used to purchase a street sweeper, and a bond payment of \$112,481.

Transfers-In (Out) – Budgeted transfers-out of (\$150,000) are to Fund 137 for drainage capital projects.

Fund 137 – Drainage Capital Projects Fund Financial Statement – Budget Highlights

Operating Expenditures – Budgeted capital outlay of \$1,196,22 is for a grant funded drainage capital project that will be put out to bid in the fall of 2027 and budgeted consultant fees of \$21,500 relates to grant administration.

Non-Operating Revenues (Expenditures) – Budgeted non-operating revenues include \$880,517 in anticipated grant revenues related to the capital project and \$10,000 of interest income.

Transfers-In (Out) – Budgeted transfers-in of \$362,204 are comprised of \$212,204 from Fund 237 for part of the City match related to the grant funded project and \$150,000 from Fund 107 for future drainage capital projects.

CITY OF BRENHAM

FY2026-27 BUDGET

DRAINAGE FUND - 107

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	712,806	720,960	720,960	718,102	723,180	0.3%
TOTAL REVENUES	712,806	720,960	720,960	718,102	723,180	0.3%
OPERATING EXPENDITURES						
SALARIES	132,535	132,289	132,289	130,997	134,086	1.4%
SUPPLIES	19,956	20,660	20,660	20,000	21,410	3.6%
MAINTENANCE	251,608	173,500	173,500	173,000	174,500	0.6%
CONTRACTUAL SERVICES	15,521	11,000	11,000	12,500	10,000	-9.1%
CAPITAL OUTLAY	53,180	-	-	-	-	
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	3,354	3,857	3,857	3,608	3,969	2.9%
TOTAL OPERATING EXPENDITURES	476,155	341,306	341,306	340,105	343,965	0.8%
OPERATING INCOME (LOSS)	236,651	379,654	379,654	377,997	379,215	-0.1%
NONOPERATING REVENUES (EXPENDITURES)						
DEBT SERVICE:						
INT/FISCAL CHARGES (FEB & AUG)	(2,066)	(48,517)	(48,517)	(34,223)	(85,321)	75.9%
PRINCIPAL RETIREMENT (AUG)	(70,513)	(87,484)	(87,484)	(94,665)	(135,054)	54.4%
ISSUANCE COSTS		(22,800)	(22,800)	(37,967)	-	-100.0%
INTERGOVERNMENTAL						
INVESTMENT INCOME (NET BOND INT)	2,433	3,500	3,500	2,500	2,500	-28.6%
GAIN ON SALE OF CAPITAL ASSETS						
MISCELLANEOUS, NET	-	-	-	-	-	
TOTAL NONOPERATING REVENUES (EXP)	(70,146)	(155,301)	(155,301)	(164,355)	(217,875)	40.3%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	166,505	224,353	224,353	213,642	161,340	-28.1%
TRANSFERS IN	441	-	-	-	-	
TRANSFERS OUT	(88,116)	(175,017)	(175,017)	(223,228)	(150,000)	-14.3%
TOTAL TRANSFERS IN/(OUT)	(87,675)	(175,017)	(175,017)	(223,228)	(150,000)	-14.3%
CHANGE IN NET POSITION OPERATIONS	78,830	49,336	49,336	(9,586)	11,340	-77.0%
WORKING CAPITAL (107 & 137)*	1,303,799	1,518,584	1,518,584	1,917,661	1,964,000	29.3%

CITY OF BRENHAM

REVENUE DETAIL

DRAINAGE FUND - 107

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-617.00	DRAINAGE FEE	713,345	721,560	721,560	718,702	723,780	0.3%
4-710.00	INTEREST EARNED	2,433	3,500	3,500	2,500	2,500	-28.6%
	TOTAL REVENUES	715,778	725,060	725,060	721,202	726,280	0.2%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-421.20	BOND ISSUANCE COST	-	22,800	22,800	37,967	-	-100.0%
5-100-860.11	DEBT SERVICE-INTEREST	2,066	48,517	48,517	34,223	85,321	75.9%
5-100-860.15	DEBT SERVICE-PRINCIPAL	70,513	87,484	87,484	94,665	135,054	54.4%
TOTAL NON-DEPT DIRECT EXP		72,578	158,801	158,801	166,855	220,375	38.8%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	539	600	600	600	600	0.0%
	TOTAL NON-DEPT MISC EXP	539	600	600	600	600	0.0%

The City of Brenham's Drainage Department is responsible for maintaining and improving the City's stormwater drainage systems to ensure proper flow and reduce flooding risks. The department performs routine maintenance and supports infrastructure upgrades to protect public health, safety, and property.

Core responsibilities include:

- Street sweeping
- Mosquito spraying
- Curb and gutter repair/replacement
- Storm drain repair
- Ditch mowing and debris removal

In addition to routine tasks, the team also maintains all vehicles and specialized equipment used in drainage operations.

Through its efforts, the Drainage Department helps preserve infrastructure, enhance public safety, and support a cleaner, healthier environment for the community.

SERVICES	
CAPITAL PROJECTS	• Minor drainage improvement projects • Contractor oversight for major capital improvement projects
MAINTENANCE	
MAINTENANCE	• Street sweeping • Ditch mowing/Debris clearing • Mosquito spraying • Curb and gutter repair/replacement • Storm drain installation, repair and clearing • Culvert repair and replacement • Drainage vehicle and equipment maintenance
PROGRAMS	
EMPLOYEE	• Safety program • Training program

Goals and Objectives

PLAN 2040

Key goals and objectives for the Department include:

GOAL

- | | |
|--|---------|
| • Design, construct and modify at least 2 major drainage capital improvement projects per budget year as identified in the Drainage Utility Program; | T1 - T3 |
| • Mosquito Spray as identified in Mosquito Control Program; | T1 - T3 |
| • Identify any other drainage issues throughout City limits that can be modified utilizing drainage utility charge revenues; | T1 - T3 |
| • Keep ditches mowed and storm drains cleared of high vegetation and debris; and | T1 - T3 |
| • Make sure all streets are swept in a timely manner. | T1 - T3 |

Performance Measures

	FY25 ACTUAL	FY26 TARGET
Major projects designed, constructed and improved	7	8
Minor projects completed in-house associated with drainage needs	3	4

Personnel Summary

POSITIONS	FTE (FULL-TIME-EQUIVALENT) COUNT		
	FY 24-25	FY 25-26	FY 26-27
STREET MAINTENANCE TECHNICIAN I-II	2.00	2.00	2.00
TOTAL DRAINAGE	2.00	2.00	2.00

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-041-101.00	SALARIES & WAGES	85,911	87,604	87,604	88,130	89,779	2.5%
5-041-102.00	OVERTIME PAY	360	-	-	84	-	
5-041-103.00	OASDI/MEDICARE	6,087	6,873	6,873	6,568	7,039	2.4%
5-041-103.02	MATCHING RETIREMENT	15,421	15,130	15,130	15,186	15,068	-0.4%
5-041-105.00	LONGEVITY PAY	2,009	2,240	2,240	2,227	2,240	0.0%
5-041-106.00	MEDICAL INSURANCE	20,372	17,397	17,397	15,798	16,976	-2.4%
5-041-106.01	LIFE INSURANCE	273	280	280	156	174	-37.9%
5-041-106.02	LONG TERM DISABILITY	183	188	188	188	170	-9.6%
5-041-107.00	WORKERS' COMPENSATION	1,919	2,577	2,577	2,660	2,640	2.4%
5-041-202.00	FUEL	11,193	13,000	13,000	12,000	13,000	0.0%
5-041-203.00	TOOLS/SMALL EQUIPMENT	234	300	300	300	300	0.0%
5-041-208.00	CLOTHING/PERS PRTECTIVE EQUIP	2,225	1,760	1,760	2,200	2,010	14.2%
5-041-210.00	BOTANICAL & AGRICULTURAL	5,659	5,000	5,000	5,000	5,500	10.0%
5-041-250.00	OTHER SUPPLIES	645	600	600	500	600	0.0%
5-041-303.00	VEHICLES/LARGE EQUIPMENT	22,386	10,500	10,500	10,000	10,500	0.0%
5-041-315.00	STREETS/INLETS/CURBS	3,556	8,000	8,000	8,000	4,000	-50.0%
5-041-315.10	STREETS-CONCRETE WORK	216,678	145,000	145,000	145,000	150,000	3.4%
5-041-315.20	STREETS-MISC MATERIALS	8,989	10,000	10,000	10,000	10,000	0.0%
5-041-402.00	AUDITS/CONSULTANTS FEES	15,264	10,000	10,000	10,000	10,000	0.0%
5-041-450.00	OTHER SERVICES	258	1,000	1,000	2,500	-	-100.0%
5-041-815.41	OTHER CAPITAL-DRAINAGE IMPROV	53,180	-	-	-	-	
5-041-901.00	LIAB/CASUALTY INSURANCE	3,354	3,857	3,857	3,608	3,969	2.9%
	TOTAL EXPENDITURES	476,155	341,306	341,306	340,105	343,965	0.8%

EXPENDITURES BY CATEGORY							
100'S	PERSONNEL	132,535	132,289	132,289	130,997	134,086	1.4%
200'S	SUPPLIES	19,956	20,660	20,660	20,000	21,410	3.6%
300'S	MAINTENANCE	251,608	173,500	173,500	173,000	174,500	0.6%
400'S	SERVICES	15,521	11,000	11,000	12,500	10,000	-9.1%
700'S	NON-CAPITAL (SUPPLIES)	-	-	-	-	-	
800'S	CAPITAL OUTLAY	53,180	-	-	-	-	
900'S	SUNDRIES	3,354	3,857	3,857	3,608	3,969	2.9%
	TOTAL EXPENDITURES	476,155	341,306	341,306	340,105	343,965	0.8%

CITY OF BRENHAM

TRANSFERS IN/(OUT)

DRAINAGE FUND - 107

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-601.37	INTERFUND TRNSF-DRAIN CAP PROJ	(88,116)	(175,017)	(175,017)	(223,228)	(150,000)	-14.3%
6-000-602.20	INTERFUND TRNSF-FLEET	441	-	-	-	-	
	TOTAL TRANSFERS IN/(OUT)	(87,675)	(175,017)	(175,017)	(223,228)	(150,000)	-14.3%
DETAIL:							
6-000-601.37							
	HOGG BRANCH	(22,913)	-	-	-	-	
	CARRINGTON LANE	(65,203)	-	-	-	-	
	LOTT/SHEPHARD	-	(125,000)	(125,000)	(150,625)	-	-100.0%
	HARVEY 10-PROJECTS GRANT	-	(50,017)	(50,017)	(72,603)	-	-100.0%
	OTHER DRAINAGE PROJECTS	-	-	-	-	(150,000)	
		(88,116)	(175,017)	(175,017)	(223,228)	(150,000)	-14.3%

DRAINAGE CAPITAL PROJECTS FUND - 137

IN \$	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
OPERATING REVENUES						
CHARGES FOR SERVICES	-	-	-	-	-	
TOTAL REVENUES	-	-	-	-	-	
OPERATING EXPENDITURES						
SALARIES	-	-	-	-	-	
SUPPLIES	-	-	-	-	-	
MAINTENANCE	-	-	-	-	-	
CONTRACTUAL SERVICES	143,580	65,580	65,580	43,720	21,500	-67.2%
CAPITAL OUTLAY	4,035,076	4,509,964	4,509,964	1,447,580	1,196,222	-73.5%
GROSS REVENUE TAX	-	-	-	-	-	
MISCELLANEOUS	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	4,178,656	4,575,544	4,575,544	1,491,300	1,217,722	-73.4%
OPERATING INCOME (LOSS)	(4,178,656)	(4,575,544)	(4,575,544)	(1,491,300)	(1,217,722)	-73.4%
NONOPERATING REVENUES (EXPENDITURES)						
INTERGOVERNMENTAL	4,089,969	2,833,772	2,833,772	361,520	880,517	-68.9%
INVESTMENT INCOME	-	-	-	10,000	10,000	
GAIN ON SALE OF CAPITAL ASSETS						
MISCELLANEOUS, NET	-	-	-	-	-	
TOTAL NONOPERATING REVENUES (EXP)	4,089,969	2,833,772	2,833,772	371,520	890,517	-68.6%
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(88,687)	(1,741,772)	(1,741,772)	(1,119,780)	(327,205)	-81.2%
TRANSFERS IN	88,116	387,221	387,221	223,228	362,204	-6.5%
TRANSFERS OUT	-	-	-	-	-	
TOTAL TRANSFERS IN/(OUT)	88,116	387,221	387,221	223,228	362,204	-6.5%
CHANGE IN NET POSITION OPERATIONS	(571)	(1,354,551)	(1,354,551)	(896,552)	34,999	-102.6%

DRAINAGE CAPITAL PROJECTS FUND - 137

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
4-710.31	TEXSTAR INTEREST	-	-	-	10,000	10,000	
4-733.00	GRANT REVENUE	4,089,969	2,833,772	2,833,772	361,520	880,517	-68.9%
	TOTAL REVENUES	4,089,969	2,833,772	2,833,772	371,520	890,517	-68.6%

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
EXPENDITURES							
5-100-402.00	AUDITS/CONSULTANTS FEES	136,705	65,580	65,580	43,720	21,500	-67.2%
5-100-450.00	OTHER SERVICES	6,875	-	-	-	-	
5-100-715.00	OTHER SERVICES	-	-	-	-	-	
5-100-801.00	LAND	-	-	-	20,000	-	
5-100-803.00	STREETS/INLETS/CURBS	68,921	606,821	606,821	15,000	598,111	-1.4%
5-100-815.00	OTHER CAPITAL	3,966,155	3,903,143	3,903,143	1,412,580	598,111	-84.7%
TOTAL NON-DEPT DIRECT EXP		4,178,656	4,575,544	4,575,544	1,491,300	1,217,722	-73.4%

DRAINAGE CAPITAL PROJECTS FUND - 137

GL #	GL DESCRIPTION	Actual 2024-2025	Adopted 2025-2026	Amended 2025-2026	Projected 2025-2026	Budget 2026-2027	% Change From PY Adopted
TRANSFERS IN/(OUT)							
6-000-602.37	INTERFUND TRNSF-STREETS CAP PR	-	212,204	212,204	-	212,204	0.0%
6-000-607.00	INTERFUND TRNSF-DRAINAGE	88,116	175,017	175,017	223,228	150,000	-14.3%
	TOTAL TRANSFERS IN/(OUT)	88,116	387,221	387,221	223,228	362,204	-6.5%

CITY OF BRENHAM
DRAINAGE FUND 107
FY27-FY31 FORECAST

<i>IN \$</i>	FY21	FY22	FY23	FY24	FY25	FY26 RAE	FY27 FCST	FY28 FCST	FY29 FCST	FY30 FCST	FY31 FCST
Rate Revenues from Consumption	676,883	685,054	693,018	708,217	712,806	718,102	723,180	730,412	737,716	745,093	752,544
Non-Rate Consumption Revenues	4,949	6,272	23,788	5,692	2,433	2,500	2,500	2,500	2,500	2,500	2,000
Transfers In	-	-	4,221	-	441	-	-	-	-	-	-
Use of Reserves for Capital/Debt Service	5,074	-	-	-	-	9,586	-	-	-	-	-
Total Revenues/Transfers In/Other Sources	686,906	691,326	721,027	713,909	715,680	730,188	725,680	732,912	740,216	747,593	754,544
Operating Expenditures	264,682	316,795	315,064	312,767	422,975	340,105	343,965	354,284	364,912	375,860	387,136
Revenue Funded Capital	349,637	-	44,400	122,600	53,180	-	-	-	-	-	-
Debt Service	72,587	72,587	72,587	72,587	72,579	166,855	220,375	200,617	198,117	200,617	202,481
Transfers Out	-	-	-	70,000	88,116	223,228	-	-	-	-	-
Transfer Out - Drainage Capital Projects	-	-	-	-	-	-	150,000	170,000	170,000	170,000	160,000
Total Expenditures/Other Uses	686,906	389,382	432,051	577,955	636,850	730,188	714,340	724,901	733,029	746,477	749,617
Addition to Reserves	-	301,944	288,976	135,954	78,830	-	11,340	8,011	7,186	1,116	4,927



SUPPLEMENTAL INFORMATION

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BRENHAM

Taxing Unit Name

200 W Vulcan Street, BRENHAM, 77833

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

(979) 337-7511

Phone (area code and number)

www.cityofbrenham.org/city_govern

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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). ²	\$ 2,718,127,994
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. ³	\$ 447,103,362
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,271,024,632
4.	Prior year total adopted tax rate.	\$ 0.467600 /\$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:..... \$ 20,378,020 B. Prior year values resulting from final court decisions:..... - \$ 16,432,060 C. Prior year value loss. Subtract B from A. ⁴	\$ 3,945,960

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,945,960
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,274,970,592
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 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: \$ 1,338,690 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 48,865,120 C. Value loss. Add A and B. ⁷	\$ 50,203,810
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. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 50,203,810
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. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 198,327,278
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,026,439,504
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,475,631
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. ¹⁰	\$ 65,920
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 9,541,551

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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.¹² A. Certified values: \$ 2,652,240,453 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 reinvestment 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 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110 - \$ 212,530,363 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,439,710,090
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ 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.¹⁶ \$ 85,723,733 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.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 85,723,733
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.¹⁸	\$ 438,295,875
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 2,087,137,948
23.	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.²³	\$ 13,660
24.	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.²⁴	\$ 43,744,635

¹² Tex. Tax Code §526.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 43,758,295
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,043,379,653
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.466949 /\$100
28.	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. ²⁶	\$ 0.000000 /\$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.325600 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,274,970,592
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 7,407,304
32.	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 2025. This line applies only to tax years preceding the prior tax year..... + \$ 44,785 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..... - \$ 645,754 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..... \$ -600,969 E. Add Line 31 to 32D.	\$ 6,806,335
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,043,379,653
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.333092 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ 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. \$ 0 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. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ 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..... \$ 0 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ 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..... \$ 0 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ 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. \$ 0 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, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	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. \$ <u>0</u> 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 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.333092</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>878,186</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.042977</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.376069</u> /\$100	
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.389231</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² 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 a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.406154</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 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. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	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. ³⁶ Enter debt amount \$ 3,488,463 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 130,280 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 473,858 E. Adjusted debt. Subtract B, C and D from A. \$ 2,884,325	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,884,325
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 97.00 % B. Enter the prior year actual collection rate..... % C. Enter the 2024 actual collection rate. 99.42 % D. Enter the 2023 actual collection rate. % 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%. ³⁹ 97.32 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,963,753
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,087,137,948
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.142000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.531231 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ _____ /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.000000 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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
52.	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. ⁴⁰ 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
53.	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. ⁴¹ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - 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.	\$ 881,957
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,087,137,948
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.042256 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.466949 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.531231 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.488975 /\$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ _____
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ _____ /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ _____ /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: 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.⁴⁷ 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.⁴⁸

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;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ 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.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.490020 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.009760 /\$100
	C. Subtract B from A.....	\$ 0.480260 /\$100
	D. Adopted Tax Rate.....	\$ 0.467600 /\$100
	E. Subtract D from C.....	\$ 0.012660 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 2,037,437,953
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 257,939
65.	Year 2 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).....	\$ 0.466600 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.466600 /\$100
	D. Adopted Tax Rate.....	\$ 0.458400 /\$100
	E. Subtract D from C.....	\$ 0.008200 /\$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
66.	Year 1 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).....	\$ 0.460600 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.460600 /\$100
	D. Adopted Tax Rate.....	\$ 0.458400 /\$100
	E. Subtract D from C.....	\$ 0.002200 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 38,618
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 456,575.000000
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.021875 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.510850 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² 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.⁵³

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.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.333092 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,087,137,948
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.023956 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.142000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.499048 /\$100

SECTION 7: 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.⁵⁵

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.

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
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ _____ /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ _____ /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ _____
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ _____ /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ _____ /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.466949 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27**Voter-approval tax rate.** \$ 0.510850 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69**De minimis rate.** \$ 0.499048 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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.⁵⁹**print
here** ➡

Julie Flagg

Printed Name of Taxing Unit Representative

**sign
here** ➡*Julie Flagg*

Taxing Unit Representative

7/24/2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

The City of Brenham has adopted comprehensive financial policies that establish the framework for sound financial management, fiscal accountability, and long-term financial stability. These policies provide guidance for budget development, financial planning, investment of public funds, debt management, purchasing, capital asset management, and federal grant procurement.

POLICY DOCUMENTS

- **Financial Policies (Resolution R-25-021)**
Provides guidance for the City's budget, purchasing, capital asset management, and federal procurement activities.
- **Fund Balance Policy (Resolution R-15-025)**
Establishes fund balance classifications, reserve requirements, and guidelines for the use and replenishment of fund balance.
- **Investment Policy (Resolution R-26-025)**
Provides guidance for investing public funds with an emphasis on safety, liquidity, diversification, public trust, and yield.
- **Debt Management Policy (Resolution R-19-019)**
Provides guidelines for the issuing and managing debt to support capital improvements while maintaining long-term financial stability.

The City Council adopts the Budget Ordinance and Tax Rate Ordinance each fiscal year to implement the adopted budget. Together, these ordinances adopt the City's annual budget, establish the property tax rate, and provide the legal authority for City expenditures.

The proposed Budget Ordinance and Tax Rate Ordinance are presented to the City Council as part of the annual budget process. Once adopted, the ordinances become effective on, October 1, the beginning of the City's fiscal year.

BUDGET & TAX RATE ADOPTED ORDINANCES

- **Budget Ordinance (Ordinance O-26-017)**
The ordinance of the City of Brenham adopting the annual operating budget.
- **Tax Levy Ordinance (Ordinance O-26-018)**
The ordinance of the City of Brenham levying the property tax rate for the fiscal year.

Complete policies and ordinances are available by clicking the links or visiting the City's website www.cityofbrenham.org

DETAILED EXPENSE DESCRIPTIONS

LAST UPDATED: 03/14/2025

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)

201.00 CHEMICALS

Aluminum sulfate, LAS, caustic soda, sulfur dioxide, chlorine, calcium hypochlorite, magnifloc, sequest, gas odorant, acti-chlor, fluoride, pulsar, lime, copper sulfate, Malathion, sodium hex plate, sodium hexametaphosphate, foam concentrate (AFF, ATC), chemical dispersant, etc. Xylazine (Dept. 154 only), euthanasia solution (Dept 154 only), ketaset (Dept 154 only), and absorbent (Dept. 152 only).

202.00 FUEL

Gasoline, diesel, and LP gas, used in cars, trucks and 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: 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, and batteries; 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—250.00) (camera battery—218.00).

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.) and 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 (Airport only)

Jet A purchased for resale.

216.41 RESALE FUEL (Airport only)

Avgas purchased for resale.

216.30 RESALE ITEMS

Beer/Wine at the Barnhill Center.

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 and 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 and iCop battery), except vehicle batteries—303.00, and computer batteries—212.00, 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 and 152), storage bins (other than office use), pepper spray, folding table (other than office use), propane tank (portable), Welcome Bags and 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.

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 (Dept. 161 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—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 and 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 and 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 and 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 by keeping meters operational. (Including pre-treatment and 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. (camera batteries—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 and 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 (Dept. 161 only)

Expenses incurred keeping transformers operational.

315.00 STREETS/INLETS/CURBS (Dept. 141 only)

Items used in upkeep such as asphalt, asphalt oil, road base, crushed stone, crack-sealing material, gravel, culverts, storm sewer maintenance, etc.

315.10 STREETS – CONCRETE WORK (Dept. 141 only)**315.20 STREETS – MISC. MATERIALS** (Dept. 141 only)**315.30 STREETS – PREVENTATIVE MAINTENANCE** (Dept. 141 only)**315.40 STREETS – SPECIAL PROJECTS** (Dept. 141 only)**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 (Dept. 166 only)

Any items used in the repair or maintenance of existing lift stations.

322.10 PRE-TREATMENT/FLOWMETER (Dept. 166 only)

Any items used in the repair or maintenance of pre-treatment equipment or flowmeters.

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 and 152 only), refrigerator/freezer water filter, water cooler repairs, maintenance of scales (Dept. 042/043 only), etc.

350.48 FUEL FARM MAINTENANCE (Dept. 148 only)

Any items used in the repair or maintenance of the fuel farm equipment.

SERVICES

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

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—450.00; Dept 160 only, surveying, environmental inspection fees, etc.

402.15 STATE FEES

Fees paid to the State of Texas and 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 that 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 (Dept. 162 only)

“Call before you dig” ads.

410.00 PHYSICALS (Dept. 123 and 149 only)

Employment physicals and drug screening.

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 and 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 and 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 and 166 only), TCLEDDS Subscription/Licensing (Dept. 151 and 152 only), quarterly lightning detector testing (Dept. 144 only), Utility Billing (Dept.132) and 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 and 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.

702.00 BUILDINGS & APPLIANCES

Building improvements to 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 and 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—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.

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 (charge 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 (charge 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 and Water meters, new and replacement meters for Gas. All sizes and types. Includes spuds or adapters necessary for meter installation.

808.10 SERVICE INSTALLS

INDIVIDUAL SERVICES ONLY (not part of a utility project), new services only. Includes all materials such as tubing, angle valves, EFVs, lockwing stops, misc. fittings, tri-plex, 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.

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 and 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 hospitalizations and funerals, rope to hang flags, post office box rental (Dept. 151 only; all other depts. 408.00), Holiday Open House (Dept. 149 only), P.E.A.C.E. partnership (Dept. 123 only), etc.

950.11 CITIZENS POLICE ACADEMY

Funding for Police Dept.'s public relations program.

950.21 CRIMINAL ENFORCEMENT EXPENSES

Expenses incurred by Police Dept. for buy money for drugs and informant compensation.

950.40 NARCOTICS ENFORCEMENT (Dept. 151 only)

Monies to replenish narcotic imprest funds.

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**ACRONYMS**

ABNR	Above Budget Net Revenues	GO or GOB	General Obligation Bond
ACFR	Annual Comprehensive Financial Report	HOT	Hotel Occupancy Tax
ACM	Assistant City Manager	HVAC	Heating, Ventilating, and Air Conditioning
ACO	Animal Control Officer	IFERC	International Fusion Energy Research Center
ADA	Americans with Disabilities Act	IT	Information Technology
ARPA	American Rescue Plan Act of 2021	K-9	Canine unit
B2B	Budget-to-Budget (comparison)	KV	Kilovolt
BCDC	Brenham Community Development Corporation	kWh	Kilowatt-hour(s)
BHA	Brenham Housing Authority	LCRA	Lower Colorado River Authority
BNSF	Burlington Northern Santa Fe Railway	Mcf	One Thousand Cubic Feet mm
BRA	Brazos River Authority	NSF	Non-Sufficient Funds
BTU	One Million British Thermal Units	O&M	Operations & Maintenance
BVR	Brazos Valley Recycling	OASDI	Old-Age, Survivors, and Disability Insurance
BV SMA	Brazos Valley Solid Waste Management	PCRF	Price Cost Recovery Factor
BVWACS	Brazos Valley Wide Area Communication System	PT	Part Time
CFO	Chief Financial Officer	RAE	Revised Annual Estimate
CIP	Capital Improvement Program	RAMP	Routine Airport Maintenance Program
CO or COB	Certificate of Obligation Bonds	SAFER	Staffing for Adequate Fire and Emergency Response Grant
COLA	Cost of Living Adjustment	SCADA	Supervisory Control and Data Acquisition
DP	Decision Package	TCEQ	Texas Commission on Environmental Quality
DUC	Drainage Utility Charge	TCW	Texas Commercial Waste Management
EDF	Economic Development Foundation	TIRZ	Tax Increment Reinvestment Zone
EPA	Environmental Protection Agency	TMRS	Texas Municipal Retirement System
FAA	Federal Aviation Association	TRNFS	Transfers
FEMA	Federal Emergency Management Agency	TxDOT	Texas Department of Transportation
FOG	Fats, Oils, and Grease Program	VFD	Variable Frequency Drive
FT	Full Time	YTD	Year-to-Date
FTE	Full Time Equivalent		
FY	Fiscal Year		
GAAP	Generally Accepted Accounting Principles		
GASB	Governmental Accounting Standards Board		
GCA	Gas Cost Adjustment		
GFOA	Government Finance Officers Association		
GIS	Geographical Information Systems		

A

Abatement	An official reduction or eliminations of one's assessed valuation after completion of the original assessed value.
Accounts Payable (AP)	A short-term (one year or less) liability reflecting amounts owed for goods and services received by the City.
Accounts Receivable (AR)	An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.
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	Commonly referred to as property taxes. The charges levied on all real, and certain personal property according to the property's assessed value and the tax rate.
Annual Financial Report	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.
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.
ARPA	American Rescue Plan Act (ARPA) funds are federal stimulus dollars provided under the 2021 ARPA legislation to help state and local governments respond to the COVID-19 pandemic, support economic recovery, and invest in eligible infrastructure and public health needs.
Assessed Value	A valuation set upon real and personal property by the Washington County Appraisal District as a basis for levying taxes.
Assets	Resources owned or held by the City that have monetary value.
Audit	A systematic collection of 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 and other funding sources are equal to or greater than estimated expenditures and other funding uses.
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 that is governed by a board appointed by City Council. The BCDC was formed to oversee revenues and expenditures of a special three-eighths 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.
Budget-to-Budget (B2B)	A comparison between the current fiscal year budget and the prior fiscal year.

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.
Change in Net Position	The difference between revenues and expenses during a fiscal year, indicating whether a fund's financial position improved or declined.
City Council	The current elected officials of the City as set forth in the City's Charter.
Competitive Bidding Process	The following process: Until August 31, 2025, state law requiring that for purchases of \$50,000 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, 2025, the statutory limit increased to \$100,000.
Component Unit	Legally separate organization for which the elected officials of the City are financially accountable.
Contract Obligation Bonds	Long term debt that places the assets purchased or constructed as a part of the security for the issue.
Cost of Service	The total cost required to provide a utility service, including operations, maintenance, debt, and administrative support.

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 \$10,000 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).
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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 (FY)	A 12-month budget period to which the annual operating budget applies, generally extending from October 1 ST through the following September 30 TH .
Fixed Assets	Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
Franchise Fee	A fee paid by enterprise funds to the General Fund for the use of public rights-of-way.
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	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
Goal	A broad statement describing a long-term outcome or result that the City seeks to achieve.
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 entity or other organization to support a specific function. Grants may be classified as operational or capital, depending on the purpose and use of the funds.
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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

Maintenance	The act of keeping assets in a state of good repair. It includes preventive maintenance; normal periodic repairs; part replacement and so forth needed to maintain the asset so that it continues to provide normal service.
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.
No-New-Revenue Tax Rate	The total rate that is needed to raise the same amount of revenue from the same properties in consecutive years.
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."
Objective	A specific, measurable result or milestone that supports the achievement of a goal. Objectives define what will be accomplished and are typically achieved through projects, programs, or departmental activities.

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.
Operating Expenditures	Costs necessary to provide day-to-day services, including personnel, supplies, maintenance, and contractual services.
Operating Revenues	Revenues generated from normal operations, such as utility billing and service fees.
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	Funds that account for government's business-type activities, those that receive a significant portion of their funding through user charges, such as proprietary funds are the enterprise fund and the internal service fund.
Purchase Order	A document issued to a vendor to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.

R

Rate Study	An analysis used to evaluate whether utility rates adequately cover the cost of providing service.
Reserves	An amount set aside annually within the budget of a city to provide a funding source for extraordinary or unforeseen expenditures.
Resolution	A special or temporary order of the City Council. Requires less formality than an ordinance.
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

Shared Service Costs	Administrative and support costs allocated among funds, such as finance, IT, HR, billing, and customer service.
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.
Sub-Fund	A fund established under a primary fund to separately track capital projects, grants, or debt-funded activities.

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.
TMRS	The Texas Municipal Retirement System provides retirement plans to its member cities. Each city selects its own plan, and its contributions are computed on each individual city's plan and actuarial information. The City of Brenham currently offers its employees a retirement plan with 2:1 matching.
Transfers In/Out	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, gas, water, wastewater, sanitation, and drainage.
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.

V

Voter-Approval Tax Rate	The rate that raises 3.5% more in revenue for maintenance benefiting from the service (e.g. water and sewer fees).
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W

Working Capital	Operating liquidity, current assets less current liabilities, available.
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CITY OF BRENHAM**TEXAS LOCAL GOV'T CODE REQUIRED DISCLOSURE**

In accordance with Section 140.0045 of the Texas Local Government Code, the following information is included as part of the City's budget.

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.

	FY25 Actual	FY26 Estimate	FY27 Adopted Budget
Public Notices	\$ 10,200	\$ 7,039	\$ 7,710
Membership Dues	FY25 Actual	FY26 Estimate	FY27 Adopted Budget
Texas Municipal League	\$ 3,772	\$ 3,960	\$ 4,000
Texas Public Power Association	\$ 9,093	\$ 9,093	\$ 9,093
Texas Gas Association	\$ 975	\$ 1,100	\$ 1,445
Total	\$ 13,840	\$ 14,153	\$ 14,538