

2018

19



Adopted Budget





**FISCAL YEAR 2018-2019
ADOPTED BUDGET**

Senate Bill No. 656, Section 102.007 of the Texas Local Government Code requires the following information be included on the cover page of the budget document:

The FY2018-19 proposed budget for the City of Brenham will raise more revenue from total property taxes than last year’s budget by an amount of \$268,777, which is a 4.15 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,022.

At the September 17, 2018 and September 20, 2018 City Council meetings, a record vote was taken of each member of City Council on the proposed FY18-19 budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	9/17/18 VOTE	9/20/18 VOTE
Mayor Milton Y. Tate, Jr.	For	For
Keith Herring, Ward 1	For	For
Albert Wright, Ward 2	<i>Absent</i>	For
Mayor Pro-Tem Andrew Ebel, Ward 3	For	For
Danny Goss, Ward 4	For	For
<i>Vacant</i> , At Large – Position 5	<i>Vacant</i>	<i>Vacant</i>
Susan Cantey, At Large – Position 6	For	For

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

TAX RATES	FY17-18	FY18-19
Property Tax Rate	0.5170	0.5170
Effective Tax Rate	0.4829	0.5018
Effective M&O Rate	0.3411	0.3516
Rollback Tax Rate	0.5248	0.5364
Debt Tax Rate	0.1970	0.1970
 Amount of Municipal Debt Obligation:	 \$2,499,574	 \$2,616,219



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Brenham

Texas

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Brenham, Texas, for its annual budget for the fiscal year beginning October 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Annual Budget

CITY OF BRENHAM, TEXAS

Fiscal Year

October 1, 2018 – September 30, 2019

Mayor

Milton Y. Tate, Jr.

Council Members

Keith Herring Ward 1
Albert Wright..... Ward 2
Andrew Ebel, Mayor Pro Tem Ward 3
Danny Goss..... Ward 4
Vacant At Large, Position 5
Susan Cantey At Large, Position 6

Budget Team

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

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September 11, 2018

Honorable Mayor Milton Tate, Jr. and City Council Members:

RE: Fiscal Year 2018-2019 Adopted Budget

In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the adopted annual budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019. The City utilizes a fund accounting system. A budget is prepared for 30 funds in the system.

The budget represents a one-year financial commitment of resources needed to implement multi-year strategic initiatives. It is a financial element of a much bigger strategic plan. The City is growing. With growth comes many challenges and some of those challenges may necessitate change. The City's Strategic Plan requires updating for addressing these new challenges. A Council/Staff retreat is scheduled in October.

The following challenges were discussed with Council in May's "Drive to 2025" presentation as fodder for identifying goals and objectives, establishing City priorities, and developing the City's strategic direction or "road map" at the October 2018 City Council Retreat:

- Budget balancing – explore revenues sources or reduce expenditures
- General Fund dependency on utility funds transfer
- 2nd Fire Station – Go or No Go?
- Providing adequate funding for a street maintenance program
- Providing adequate funding for a vehicle/equipment replacement program
- Water plant capacity issues and alternative ground water sources
- FEMA uncertainty with regards to May 2016 storm recovery
- Legislative threats – Decreasing rollback cap – Mandatory 65 & over freeze on property taxes
- New revenue sources – Drainage fee, transportation fee and impact fees
- Outsource Sanitation Operations
- Community and economic development initiatives
- Growth and developers – who pays for what

The City's strategic plan update will begin after finalization of the FY19 budget. For the most part, the FY19 Budget maintains the *status quo* in terms of public safety, transportation, recreation and government services. Many items, particularly infrastructure projects identified in the capital plan remain unfunded. The alignment of the budget with the updated strategic plan will begin at the City Council

Retreat and in the early stages of the FY20 Annual Budget. The staff anticipates that work to begin in November/December of this year.

Personnel

The biggest operating expenditure is for personnel. Total personnel for the City is budgeted at \$16.9 million with the General Fund at \$12.4 million and the utility funds at \$4.5 million. General Fund personnel budget increased \$343,959. Approximately 48% of this increase was due to an increase in medical insurance. Medical premiums increased 7%. The City absorbed all of this increase and did not raise employee premiums. Another 41% of the overall increase was in salaries due to STEP program raises and personnel changes. The FY19 General Fund budget added 4.75 full-time positions.

- Transfer of one position from Public Utilities to Finance
- Addition of two Animal Shelter positions (eliminated contract labor in budget)
- Addition of a third School Resource Officer (SRO) reimbursed by BISD (the ILA states that a third SRO will be funded by the City, but the school district is willing to reimburse for the position)
- Reallocation of 25% of Community Services Coordinator position to Tourism & Marketing Fund (covered by Hotel Occupancy Tax (HOT) funds)
- Addition of one Lieutenant position in Police
- Reclassification of a Crime Analyst position to a Lieutenant position in Police

In Economic Development, we are adding two positions (director and specialist) paid by BCDC funds.

In Tourism and Marketing, three positions are being added for Visitor’s Center staff paid by HOT funds.

In Utilities, the transfer of the one position to Finance neutralized most of the impact of medical and other personnel cost increases.

Fund 101 - General Fund

The primary operating budget for City services is in the General Fund. The FY19 Adopted Budget of \$18.2 million for General Fund operations is balanced. Total revenues of \$14.6 million and other financing sources of \$3.6 million equal total expenditures. A comparison of FY19 Budget to FY18 Budget reflects the following:

Total Resources		Total Use of Resources	
Increase in Revenues	\$590,837	Increase in Personnel Costs	\$343,959
Increase in Net Transfers	219,062	Increase in Other Expenditures	465,940
Increase in Total Resources	\$809,899	Increase in Total Expenditures	\$809,899

The major sources for General Fund revenues are sales tax, property tax, and franchise tax. Over 58% of the increase in revenues is due to growth in these revenue sources. The budget uses the following assumptions for revenue projections:

- Property valuation growth of 4.13%
- Maintains current tax rate of \$0.5170 with an Operations & Maintenance (O&M) rate of \$0.3200
- 4.3% growth in sales tax over RAE (revised annual estimate)
- Flat growth in franchise tax revenues due to reduction in wastewater surcharge revenue

Included in revenues is a \$166,500 transfer from Brenham Community Development Corporation (BCDC) for funding \$102,500 Aquatics Center maintenance and improvements; \$50,000 for the update of the Main Street Master Plan; \$10,000 for the Christmas Stroll; and \$4,000 for Movies in the Park. BCDC contribution is \$35,500 higher than FY18 budget. There is also \$23,500 in grant revenues from LCRA for funding 80% of downtown street bollards cost. The expenditure is budgeted in the Street Department.

Other financing sources are primarily the transfers-in from the utility funds for shared service cost reimbursements. Utility transfers support \$3.5 million or 19.3% of General Fund operations. There is a transfer-in from the Hotel/Motel Fund of \$75,800 for tourism promotion of recreation programs and community events.

Of the \$809,899 increase in total expenditures, \$465,940 is non-personnel related. The major funded items creating this increase include:

- \$90,000 for completion of the Comprehensive Plan update (\$150K total – Started in FY18)
- \$75,000 for repair of the outdoor leisure pool
- \$68,000 increase in capital funding for streets reconstruction (higher material costs, labor and equipment)
- \$64,000 in parks maintenance and improvements
- \$57,000 in building maintenance
- \$50,000 for Main Street Plan update (Funded by BCDC)

There are eight (8) sub-funds to the General Fund. All sub-funds have budgets. Most serve as an accounting mechanism for small public safety grants. City donations are kept in a Donations Fund to ensure that uses of proceeds are to the specifications of the donor. Other significant sub-funds include the Capital/Non-Routine Items Fund and the FEMA Disaster Relief Fund.

Fund 236 – Capital/Non-Routine Items Fund

This fund is a sub-fund of the General Fund. It is part of the General Fund's unassigned reserves. At the close of the fiscal year, most ABNR (above-budget-net-revenue) moves into this sub-fund. The reserve created then pays for most of the General Fund's capital, such as vehicle and equipment replacements, and other non-routine items in the subsequent budget year.

Much of ABNR is from expenditure budget savings due to personnel turnover and vacancies. Estimated ABNR for FY18 RAE (revised annual estimate) of \$159,014 is significantly lower than prior years due to unanticipated events that re-appropriated ABNR savings for solving operational issues. This is one of the drawbacks to using ABNR for capital funding. It is not a sure thing. Funding for FY19 includes:

- \$52,000 for replacement of animal control vehicle
- \$52,000 for fence around Fire Department
- \$50,000 for parking cover at the police station
- \$43,000 for a parks mower
- \$25,000 for streetscape/pedestrian zone on Commerce Street (BCDC funded)
- \$14,014 for video marketing project

Fund 227 – FEMA Disaster Relief Fund

This sub-fund was setup to track the City's use of reserves for FEMA eligible projects. At the end of FY17, the City had tapped General Fund reserves \$519,895. For FY18 RAE, that figure is expected to increase to

\$931,162. The FY19 Adopted Budget anticipates completion of all outstanding FEMA submitted projects and reimbursement from FEMA and/or bond proceeds to replenish General Fund reserves.

One financial measure of the City's fiscal health is based on days of reserves. Current policy is 90-days of O&M (operations and maintenance) plus 5-days of R&R (replacement and renovation). At the end of FY17, the City had 125 days. Days of reserves is expected to decline in FY18 to 85 days, due to one-time use of reserves for capital and the lag in FEMA reimbursements, and rebound in FY19 to 98 days.

Fund 249 – Tourism and Promotion Fund

This fund was setup in FY16 to track tourism and marketing activities, primarily associated with The Barnhill Center at Historic Simon Theater. The FY19 Budget reflects an expansion of the City's role. The City will be transitioning tourism, advertising, and the Visitor Center staff from the Washington County Chamber of Commerce (Chamber) to the City. The Chamber was notified of the City's intention to cancel the contract at the end of September 2018, and the City has met with the Chamber executive board. A transition plan is being finalized, with Visitor Center staff becoming City employees. The advertising/promotions budgeted funds (which were previously distributed to the Chamber) will remain with the City for allocation and reporting.

Fund 250 – Brenham Community Development Corporation (BCDC)

Funding for economic development and recreation comes from 4B sales tax revenue and is allocated by BCDC. Currently, the City of Brenham is working with the Brenham Economic Development Foundation (EDF) and the BCDC to provide more oversight and accountability for economic development initiatives. To this end, the economic development function was transitioned to the City in the summer of FY18.

A new Economic Development Director and Specialist will be recruited by the City, and the department will be located on the first floor of City Hall. Once our new director is in place, the City, EDF Board and BCDC will be involved in a strategic planning session to establish goals and outline a plan for economic development in our community.

Fund 118 – Debt Service Fund

The City has reached the two-year mark following the May 2016 flooding event. The City's engineer and outside consultant, identified eleven (11) drainage projects which could be eligible for FEMA participation totaling \$2,617,197. In FY18, the City raised the I&S tax rate a half-cent for the 25% match of \$654,299, issuing certificates of obligation in December 2017.

Before the City could finalize project eligibility with FEMA, three (3) locations were deemed emergency repairs and Council awarded emergency construction contracts in October 2017 for Burlison at Higgins Branch; Jefferson at Higgins Branch; and Barbee at unnamed tributary of Hog Branch. At the same meeting, the City Council approved Resolution No. R-17-019 expressing the intent to issue debt up to \$1.5 million to reimburse these costs in case FEMA denied our claim. FEMA has approved Barbee, but has denied the other two locations, which are on appeal. FEMA also denied the drainage improvements on Industrial Boulevard.

Recommended in the FY19 Adopted Budget is an issuance of \$1.5 million in debt to cover the project costs for Burlison at Higgins Branch of \$548,719; Jefferson at Higgins Branch of \$553,111; and Industrial Boulevard of \$382,000, leaving a small contingency amount for issuance costs. The City has capacity within the existing tax rate for this new debt and I&S rate would remain unchanged.

Utility Fund Highlights

The FY19 Budget assumes no utility rate increases. However, rates are being evaluated and increases are a possibility once strategic initiatives are decided. The utility budgets include funding for the following one-time studies and plans:

- Infrastructure Master Plan - \$350,000 total - \$50,000 in the Electric Fund; \$100,000 in the Gas Fund; \$100,000 in the Water Fund; and \$100,000 in the Wastewater Fund.
- Impact Fee Study - \$150,000 total - \$50,000 in the Gas Fund; \$50,000 in the Water Fund; and \$50,000 in the Wastewater Fund.
- Design Manual Specification Updates - \$55,000 total - \$11,000 in the Gas Fund; \$22,000 in the Water Fund; and \$22,000 in the Wastewater Fund
- Water Plant Capacity and Alternative Water Supplies Evaluation - \$117,000 in the Water Fund
- Water Rate Study - \$30,000 in the Water Fund
- CCN Expansion - \$30,000 in the Water Fund
- UV Disinfection Alternative Study - \$20,000 in the Wastewater Fund
- Wastewater Plant Permit Renewal - \$8,000

Utility Fund Equipment Replacement

Major equipment funded in the FY19 Adopted Budget includes a \$200,000 bucket truck replacement in the Electric Fund; \$59,000 for replacement of a ditch witch in the Gas Fund; and the addition of a membrane de-waterer (\$50,000) in the Water Fund. In addition, \$21,776 is included in the budget for another xeriscape project. City Hall xeriscape was completed in FY18. Xeriscape is part of the City’s water conservation initiative.

Sanitation Fund

The City continues to struggle with maintaining a reliable and efficient solid waste operation and keeping customer rates affordable. Capital requests for FY19 were deferred until the City can determine how to get this operation on a sustainable financial path. FY19 requests include the replacement of a haul truck and trailer and a residential garbage truck. A new building of \$450,000 was also unfunded.

The City will consider proposals to outsource all Sanitation operations. The process will begin in October with a goal to bring before City Council in January 2019. The City will also prepare a proposal that will reflect the true operational costs and new ideas for a more efficient customer oriented program.

Utility Fund May 2016 Storm Projects

The FY19 Adopted Budget for the Water Fund includes completion of three (3) May 2016 storm projects. FEMA and grant reimbursements cover 75% of the projects costs. The City’s 25% share of the projects will be funded from reserves. Currently, construction has not begun on any of these projects.

Project	FY19 Budget	FY19 FEMA/HPMG 75%
Lake Gabions (63C-8)	\$997,160	\$825,000
Lower Lake Line (63C-9)	332,840	262,500
Water Plant Damage (63C-10)	139,110	120,000
Total	\$1,469,110	\$1,207,500

For the Wastewater Fund, the FY19 Proposed Budget includes completion of three (3) May 2016 storm projects. Like the water projects, construction has not begun. In addition, bond proceeds of \$546,000 are available to cover the City's 25% share of Hogg Branch.

Project	FY19 Budget	FY19 FEMA/HPMG 75%
Hogg Branch (66C-12)	\$1,333,638	\$1,125,000
Ralston Creek LS (66C-13G)	373,026	277,500
Munz LS (66C-10)	363,400	289,707
Total	\$2,070,064	\$1,692,207

Utility Fund Debt

There is 27.4 miles of cast iron (CI) pipe and 50.5 miles of asbestos cement (AC) pipe in the water distribution system. For FY19, there is \$1.5 million in debt issuance planned for the replacement of AC and CI water pipe. This represents 75% of the funding with the difference coming out of revenues or reserves. This plan replaces 0.9 miles of AC/CI pipe a year. It will take approximately 86 years to replace all at this rate.

Drainage Fee Utility

There are over \$4.2 million in drainage projects in the Capital Plan. As subdivisions and retail centers move into Brenham, drainage issues are going to increase. A drainage fee is a viable option for making sure the City has funds to address drainage issues. Drainage fees are based on a study of impervious coverage relative to property parcels. A study generally takes about a year to conduct at an estimate cost of \$60,000. One way to fund this study is to impose a small drainage fee of \$3 to \$7 on monthly water bills. Once the study is completed, a rate could be established for residential and commercial customers. The proceeds collected could then be used to pay-go or debt fund drainage projects. The Drainage Fee Utility and study will be discussed further in October's Council/Staff retreat.

Closing Remarks

Staff has worked diligently to prepare a budget that maintains essential services at acceptable levels. I appreciate the work of City staff that developed the budget proposals and we especially want to recognize the work of the budget management team of Debbie Gaffey, Kaci Konieczny, Stacy Hardy, Susan Nienstedt, Carolyn Miller and Lowell Ogle. Our division directors and department heads also deserve recognition for their cooperation during this process.

Respectfully submitted,



James Fisher
City Manager

APPENDIX A: CAPITAL BUDGET

<u>FUND</u>	<u>DESCRIPTION</u>	<u>DEPT</u>	<u>COST</u>
101 General	Streets/Inlets/Curbs	Streets	\$ 202,700
220 Fleet	Backhoe - Replace Unit #225	Fleet	99,000
	Mini-Excavator - Replace Unit # 267	Fleet	45,000
	Trailer - Replace Unit #187	Fleet	34,700
236 Equipment	Security Fence around Fire Station	Fire	52,000
	Animal Control Vehicle w/Climate Control Box - Replace Unit #114	Animal Services	52,000
	Covered Parking for Police Vehicles	Police	50,000
	Replace 2 Mowers w/ 1-100" Toro Mower - Replace Units #163 & 302	Parks	43,000
	Video Marketing	Administration	14,014
237 Sts/Drainage	Road Projects (Remainder of 2012 CO Bond Proceeds)	Streets	369,803
	Street Reconstruction/Rehab Projects (Year 1 of 4)	Streets	304,000
250 BCDC	Henderson Park Improvements - Phase II	Parks	300,000
	Fireman's Park - Playground Equipment	Parks	90,000
	Hohlt Park - Playground Equipment	Parks	68,000
	Fireman's Park - Bleacher Painting/Repairs	Parks	50,000
	Hohlt Park - Nature Trail Improvements	Parks	40,000
	Linda Anderson Park - Cover Batting Cages	Parks	30,000
	Pickle Ball Court Modifications	Parks	29,000
	Fireman's Park - Backstop Netting	Parks	25,000
	Jackson Street Park - Parking Lots (3)	Parks	22,000
	WPA Rock Party Room Repairs	Parks	21,000
	Bottle Filling Stations at Various Parks	Parks	20,000
	Hattie Mae Flowers Park - Entrance Signs	Parks	7,500
	Jerry Wilson Park - Entrance Signs	Parks	7,500
	Hattie Mae Flowers - Basketball Court Lights	Parks	15,000
	Fireman's Park - Night Light Replacement	Parks	15,000
	Jackson Street Park - Lightning Detector	Parks	11,000
	Henderson Park - Lightning Detector	Parks	11,000
	Aquatic Center Playground Equipment	Aquatics	60,000
	Tower Structure Repair	Aquatics	50,000
	Aflex Inflatable Water Features	Aquatics	25,000
	Country Cone Refurbishments	Aquatics	18,000
	Sand Filters - Competition & Therapy Pools	Aquatics	12,500
	HVAC Unit Replacements - Phase II of IV	Aquatics	12,000
	Popsicle Refurbishments	Aquatics	10,000
	Update to Main Street Downtown Master Plan	Marketing & PR	50,000
	Design of Commerce St. Streetscapes/Pedestrian Retail Zone	Marketing & PR	25,000
	Christmas Stroll Programming	Marketing & PR	10,000
	Movies in the Park (1/2 total cost)	Marketing & PR	4,000
Various Funds	Infrastructure Master Plan	Costs Shared by Electric,	350,000
	Impact Fee Study	Gas, Water, & Wastewater	150,000
	Development of Design Standards and Specs Update	Funds	55,000
102 Electric	Truck - Replace Unit #83	Public Utilities	25,000
	Truck - Replace Unit #85	Public Utilities	25,000
	AMR to SCADA Interface	Public Utilities	23,000
	Replace Bucket Truck	Electric	200,000
	Chipper - Replace Unit #188	Electric	70,000
103 Gas	Ditch Witch Trencher - Replace Unit #137	Gas	59,000
104 Water	Membrane Dewaterer	Water Treatment	50,000
	Xeriscape (Water Conservation Program)	Water Treatment	21,776
	Replace Backwash Pumps	Water Treatment	10,000
	AC Line Replacement - Contractor	Water Construction	88,482
	AC Line Replacement - Inhouse	Water Construction	27,069
105 Wastewater	None		
106 Sanitation	None		
TOTAL CAPITAL			\$ 3,459,044

APPENDIX B: GENERAL FUND 90-DAY RESERVE

90-DAY RESERVE CALCULATION ³

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
TOTAL REVENUES	13,337,339	13,597,144	13,597,144	13,574,852	14,199,319
INTERLOCAL AGREEMENTS	299,919	302,314	302,314	246,701	270,476
TOTAL FOR 90 DAY CALC	13,637,258	13,899,458	13,899,458	13,821,553	14,469,795
CALCULATED 90 DAY RESERVE ¹	3,362,612	3,427,264	3,427,264	3,408,054	3,567,895

DETERMINATION OF EXCESS (DEFICIT) RESERVES

BEGINNING RESERVES 9/30	4,113,901	4,519,591	4,519,591	4,519,591	4,467,591
NET REVENUES	405,691	0	0	(52,000)	0
ENDING RESERVES 9/30	4,519,591	4,519,591	4,519,591	4,467,591	4,467,591
LESS 5-DAY R&R ²	186,812	190,404	190,404	189,336	198,216
RESERVES APPLICABLE TO 90-DAY	4,332,779	4,329,188	4,329,188	4,278,255	4,269,375
CALCULATED 90 DAY RESERVE ¹	3,362,612	3,427,264	3,427,264	3,408,054	3,567,895
RESERVES OVER/(BELOW) 90-DAY POLICY	970,168	901,924	901,924	870,201	701,480
DAYS OF RESERVES OVER/(BELOW) 90-DAY POLICY	25.97	23.68	23.68	22.98	17.69

* REVISED ANNUAL ESTIMATE

¹ TOTAL REVENUES FOR 90 DAY CALC / 365 DAYS X 90 DAYS

² POLICY: RESERVES FOR UNPLANNED RENOVATIONS AND REPLACEMENTS - 5-DAY TARGET.

³ EXCLUDES GENERAL FUND SUBFUNDS FROM CONSIDERATION

APPENDIX C: FY19 Budget Summary

FUND	Revenues & Other Financing Resources				Expenditures & Other Financing Uses				
			Increase/(Decrease)				Increase/(Decrease)		
	2018	2019	\$	%	2018	2019	\$	%	
101	General	\$ 17,343,898	\$ 18,153,797	\$ 809,899	4.67%	\$ 17,343,898	\$ 18,153,797	\$ 809,899	4.67%
222	PD Grants	15,000	15,000	0	0.00%	15,000	15,000	0	0.00%
225	Motorcycle/PD Equip	2,600	2,600	0	0.00%	2,600	2,600	0	0.00%
226	Public Safety Training	3,420	3,600	180	5.26%	3,880	3,600	(280)	-7.22%
227	FEMA Disaster Relief	0	3,841,381	3,841,381	N/A	0	2,923,646	2,923,646	N/A
232	Donations	40,500	95,500	55,000	135.80%	26,000	31,000	5,000	19.23%
235	Fire Dept Grants	1,000	1,800	800	80.00%	1,000	1,800	800	80.00%
236	Capital/Non-Routine Items	20,000	25,000	5,000	25.00%	704,330	236,014	(468,316)	-66.49%
249	Tourism & Promotion	264,451	611,400	346,949	131.20%	264,451	611,400	346,949	131.20%
118	Debt	5,119,048	4,389,218	(729,830)	-14.26%	5,119,048	4,406,572	(712,476)	-13.92%
290	290 Pass Thru	20,000	20,000	0	0.00%	2,160,000	1,750,000	(410,000)	-18.98%
250/252	BCDC/BCDC Capital Projects	1,672,931	1,720,660	47,729	2.85%	1,969,931	1,955,610	(14,321)	-0.73%
109	Hotel/Motel	646,000	646,000	0	0.00%	671,000	646,000	(25,000)	-3.73%
110	Hotel/County	120,000	120,000	0	0.00%	120,000	120,000	0	0.00%
229	Criminal Law	10,100	10,100	0	0.00%	15,000	15,000	0	0.00%
233	Courts Technology	58,100	54,600	(3,500)	-6.02%	76,000	53,383	(22,617)	-29.76%
203	Airport Capital Imprv	50	639,207	639,157	N/A	0	646,200	646,200	N/A
214	Capital Leases	0	0	0	N/A	16,000	0	(16,000)	-100.00%
217	2017 Capital Projects	0	10,000	10,000	N/A	0	547,255	547,255	N/A
218	2014 Capital Projects	1,500	0	(1,500)	-100.00%	294,000	0	(294,000)	-100.00%
234	Parks Capital Imprv	414,000	866,000	452,000	109.18%	659,500	874,500	215,000	32.60%
237	Streets/Drainage	1,000	2,500	1,500	150.00%	586,000	673,803	87,803	14.98%
102	Electric	23,479,583	24,031,704	552,121	2.35%	23,708,826	24,413,412	704,586	2.97%
103	Gas	3,187,718	3,246,243	58,525	1.84%	3,224,404	3,448,073	223,669	6.94%
104	Water	4,468,740	5,604,823	1,136,083	25.42%	4,939,237	6,152,636	1,213,399	24.57%
105	Wastewater	3,691,859	5,428,777	1,736,918	47.05%	3,928,728	5,956,057	2,027,329	51.60%
106	Sanitation	3,051,201	3,535,015	483,814	15.86%	3,177,667	3,383,186	205,519	6.47%
220	Central Fleet	90,000	140,000	50,000	55.56%	224,732	230,249	5,518	2.46%
500	Workers' Comp	198,363	195,156	(3,207)	-1.62%	171,107	164,142	(6,965)	-4.07%
TOTAL		\$ 63,921,062	\$ 73,410,081	\$ 9,489,019	14.84%	\$ 69,422,338	\$ 77,414,935	\$ 7,992,597	11.51%

**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY18-19 BUDGET**

	GENERAL FUND									DEBT	290 PASS THRU	COMPONENT UNIT	SPECIAL REVENUE FUNDS			
	GENERAL	POLICE DEPT GRANTS	MOTOR/ PD EQUIP	PUBLIC SAFETY	FEMA DISASTER	DONA- TIONS	FIRE DEPT GRANTS	CAPITAL/ NON-ROUTINE	TOURISM & PROMOTION			BCDC & BCDC CAPITAL	HOTEL/ MOTEL	HOTEL/ TAX CNTY	CRIM LAW ENFORCE	COURTS TECH
BEGINNING BALANCE	\$4,467,591	\$0	\$0	\$0	(\$931,162)	\$288,230	\$0	\$211,014	\$212,237	\$270,147	\$2,787,145	\$1,351,963	\$221,295	\$9,184	\$28,892	\$62,996
REVENUES																
TAXES	12,270,841	-	-	-	-	-	-	-	-	2,634,218	-	1,705,701	645,000	120,000	-	-
LICENSES AND PERMITS	152,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	337,176	15,000	2,600	3,600	2,341,381	-	1,800	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	573,308	-	-	-	-	-	-	-	41,200	-	-	-	-	-	-	53,600
FINES AND FORFEITURES	779,963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	81,000	-	-	-	-	-	-	-	-	5,000	20,000	14,000	1,000	-	100	1,000
PAYMENT FROM COMPONENT UNIT	166,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-	95,500	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	217,266	-	-	-	-	-	-	-	-	-	-	959	-	-	10,000	-
TOTAL REVENUES	\$14,578,295	\$15,000	\$2,600	\$3,600	\$2,341,381	\$95,500	\$1,800	\$0	\$41,200	\$2,639,218	\$20,000	\$1,720,660	\$646,000	\$120,000	\$10,100	\$54,600
EXPENDITURES																
CURRENT																
CULTURE AND RECREATION	3,449,104	-	-	-	-	5,500	-	-	611,400	-	-	-	-	120,000	-	-
GENERAL GOVERNMENT	6,198,186	-	-	-	-	7,500	-	14,014	-	-	-	-	-	-	-	33,383
HEALTH AND WELFARE	588,089	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-
HIGHWAYS AND STREETS	1,281,645	-	-	-	1,294,158	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	6,434,073	15,000	2,600	3,600	-	16,000	1,800	-	-	-	-	-	-	-	15,000	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	396,895	-	-	-	-
COST OF SALES AND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTEWATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE																
INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	-	-	633,247	-	68,941	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-	-	-	-	-	3,773,325	-	154,274	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	202,700	-	-	-	1,629,488	-	-	222,000	-	-	-	297,000	-	-	-	-
TOTAL EXPENDITURES	\$18,153,797	\$15,000	\$2,600	\$3,600	\$2,923,646	\$31,000	\$1,800	\$236,014	\$611,400	\$4,406,572	\$0	\$917,110	\$0	\$120,000	\$15,000	\$33,383
OTHER FINANCING SOURCES (USES)																
TRANSFERS IN	3,578,079	-	-	-	-	-	-	25,000	570,200	1,750,000	-	-	-	-	-	-
TRANSFERS OUT	(57,577)	-	-	-	-	-	-	-	-	-	(1,750,000)	(25,000)	(646,000)	-	-	(20,000)
PAYMENT TO COMPONENT UNIT	-	-	-	-	-	-	-	-	-	-	-	(1,013,500)	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	1,500,000	-	-	-	-	-	-	-	-	-	-	-
INSURANCE PROCEEDS	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$3,575,502	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$25,000	\$570,200	\$1,750,000	(\$1,750,000)	(\$1,038,500)	(\$646,000)	\$0	\$0	(\$20,000)
CHANGE IN FUND BALANCE	-	-	-	-	917,735	64,500	-	(211,014)	-	(17,354)	(1,730,000)	(234,950)	-	-	(4,900)	1,217
ENDING FUND BALANCE	\$4,467,591	\$0	\$0	\$0	(\$13,427)	\$352,730	\$0	\$0	\$212,237	\$252,793	\$1,057,145	\$1,117,013	\$221,295	\$9,184	\$23,992	\$64,213

**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY18-19 BUDGET**

	CAPITAL PROJECT FUNDS						ENTERPRISE FUNDS					INTERNAL SERVICE FUNDS		TOTAL
	AIRPORT CAPITAL	CAPITAL LEASES	2017 CAP PROJ	2014 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	ELECTRIC	GAS	WATER	WASTE- WATER	SANI- TATION	CENTRAL FLEET	WORKERS' COMP	
BEGINNING BALANCE	\$6,993	\$0	\$1,374,831	\$0	\$31,531	\$719,853	\$7,526,622	\$1,348,604	\$1,552,371	\$873,264	\$416,370	\$113,495	\$143,358	\$23,086,824
REVENUES														
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	17,375,760
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	152,241
INTERGOVERNMENTAL	581,580	-	-	-	-	-	-	-	1,207,500	1,692,207	-	-	-	6,182,844
CHARGES FOR SERVICES	-	-	-	-	-	-	23,244,610	3,230,843	4,383,323	3,712,170	3,526,813	140,000	194,156	39,100,023
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	779,963
INVESTMENT INCOME	50	-	10,000	-	-	2,500	153,741	8,400	8,000	16,400	8,200	-	1,000	330,391
PAYMENT FROM COMPONENT UNIT	-	-	-	-	847,000	-	-	-	-	-	-	-	-	1,013,500
CONTRIBUTIONS AND DONATIONS	-	-	-	-	5,000	-	-	-	-	-	-	-	-	100,500
MISCELLANEOUS	-	-	-	-	14,000	-	29,288	7,000	6,000	8,000	2	-	-	292,515
TOTAL REVENUES	\$581,630	\$0	\$10,000	\$0	\$866,000	\$2,500	\$23,427,639	\$3,246,243	\$5,604,823	\$5,428,777	\$3,535,015	\$140,000	\$195,156	\$65,327,737
EXPENDITURES														
CURRENT														
CULTURE AND RECREATION	-	-	-	-	200,500	-	-	-	-	-	-	-	-	4,386,504
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	6,253,083
HEALTH AND WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	590,089
HIGHWAYS AND STREETS	225,000	-	-	-	-	-	-	-	-	-	-	-	-	2,800,803
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	6,488,073
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	396,895
COST OF SALES AND SERVICES	-	-	-	-	-	-	16,666,449	1,694,878	319,900	-	-	-	-	18,681,227
ELECTRIC	-	-	-	-	-	-	3,025,845	-	-	-	-	-	-	3,025,845
GAS	-	-	-	-	-	-	-	744,717	-	-	-	-	-	744,717
WATER	-	-	-	-	-	-	-	-	2,147,034	-	-	-	-	2,147,034
WASTEWATER	-	-	-	-	-	-	-	-	-	1,782,500	-	-	-	1,782,500
SANITATION	-	-	-	-	-	-	-	-	-	-	2,781,665	-	-	2,781,665
GROSS REVENUE TAX	-	-	-	-	-	-	1,616,023	224,926	297,966	247,952	60,764	-	-	2,447,631
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	21,060	164,142	185,202
DEBT SERVICE														
INTEREST & FISCAL CHARGES	-	-	-	-	-	-	67,328	-	266,025	149,772	12,379	3,966	-	1,201,658
PRINCIPAL RETIREMENT	-	-	-	-	-	-	72,194	-	681,754	1,281,638	82,777	26,523	-	6,072,485
ISSUANCE COSTS	-	-	-	-	-	-	-	-	14,000	-	-	-	-	14,000
CAPITAL OUTLAY	421,200	-	547,255	-	674,000	673,803	972,000	182,300	1,773,009	2,101,225	-	178,700	-	9,874,680
TOTAL EXPENDITURES	\$646,200	\$0	\$547,255	\$0	\$874,500	\$673,803	\$22,419,839	\$2,846,821	\$5,499,688	\$5,563,087	\$2,937,585	\$230,249	\$164,142	\$69,874,091
OTHER FINANCING SOURCES (USES)														
TRANSFERS IN	57,577	-	-	-	-	-	604,065	-	-	-	-	-	-	6,584,921
TRANSFERS OUT	-	-	-	-	-	-	(1,993,573)	(601,252)	(652,948)	(392,970)	(445,601)	-	-	(6,584,921)
PAYMENT TO COMPONENT UNIT	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,013,500)
ISSUANCE OF DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500,000
INSURANCE PROCEEDS	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000
TOTAL OTHER FINANCING SOURCES (USES)	\$57,577	\$0	\$0	\$0	\$0	\$0	(\$1,389,508)	(\$601,252)	(\$652,948)	(\$392,970)	(\$445,601)	\$0	\$0	\$541,500
CHANGE IN FUND BALANCE	(6,993)	-	(537,255)	-	(8,500)	(671,303)	(381,708)	(201,830)	(547,813)	(527,280)	151,829	(90,249)	31,014	(4,004,854)
ENDING FUND BALANCE	\$0	\$0	\$837,576	\$0	\$23,031	\$48,550	\$7,144,914	\$1,146,774	\$1,004,558	\$345,984	\$568,199	\$23,246	\$174,372	\$19,081,970

READER'S GUIDE

The purpose of this reader's guide is to assist users in navigating their way through the FY19 Budget document.

INTRODUCTION

The Introduction provides background information on the City of Brenham. Also included is an overview of the Planning Process. The section concludes with exhibits containing the budget calendar, organization chart and personnel counts.

GENERAL FUND

This section contains a General Fund overview with budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided and line item revenue detail. Highlights of each operating department are included. Each department summary concludes with the budget line item detail. Any general fund resources that are restricted, committed or assigned but budgeted and tracked in separate funds follow department summaries.

DEBT SERVICE FUND

The Debt Service Fund is used to accumulate monies for the payment of principal, interest and related costs on long-term, general obligation debt. This section contains a fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided identifying principal and interest payments for each debt issue and capital lease. Debt service schedules are also provided.

SPECIAL REVENUE AND CAPITAL PROJECT FUNDS

The Special Revenue and Capital Project Funds section is used to account for 11 funds classified as special revenue and capital project funds. This section describes the purpose of each fund. A fund level financial statement showing revenues, appropriations, net revenues and fund balance are included.

BCDC

The Brenham Community Development Corporation (BCDC) oversees revenues and expenditures of a special three-eight cents sales tax for economic development and community recreational development. This section contains a fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided containing line item detail on FY19 budget appropriations.

ELECTRIC FUND

This section contains an Electric Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

GAS FUND

This section contains a Gas Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of the Gas department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. A budget line item detail is also included.

WATER FUND

This section contains a Water Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

WASTEWATER FUND

This section contains a Wastewater Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

SANITATION FUND

This section contains a Sanitation Fund overview discussing budget assumptions, resources and uses of resources, net revenue and impact on fund balance. A fund level financial statement is provided followed by line item revenue detail. Highlights of each operating department are included, complete with department goals, performance measures, funded decision packages and five-year capital plan. Each department summary concludes with the budget line item detail.

INTERNAL SERVICE FUND

The Internal Service Fund includes a Central Fleet Fund and a Workers' Compensation Fund. This section provides an overview of the Workers' Compensation Fund, and Central Fleet. Financials for each fund are provided showing revenues, appropriations, net revenues and fund balance.

SUPPLEMENTAL INFORMATION

The Supplemental Information section contains tax and budget ordinances, in addition to statistical and historical data pertaining to taxable values, tax rates, debt margin, major employers, population and utility billing information.

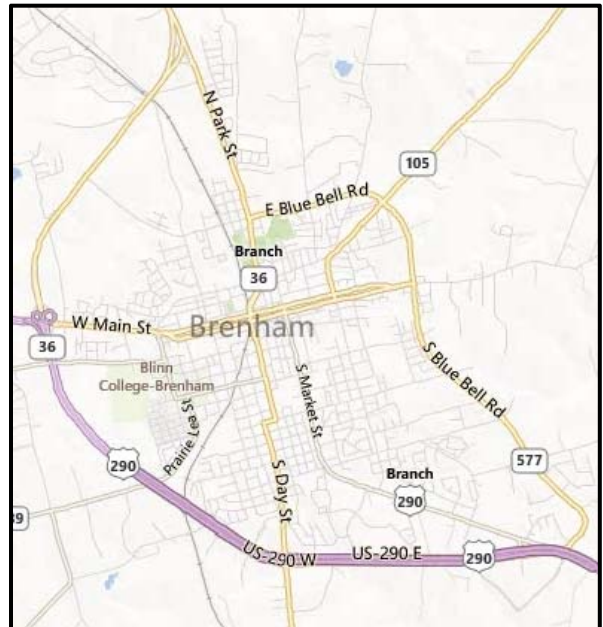
INFORMATION ON THE CITY OF BRENHAM

HISTORY

The Washington County area was first opened to settlement in 1821 as a territory of Spain. The area in and around Washington County was settled by members of the Austin Colony. The City of Brenham originated from the Hickory Grove community, changing its name to Brenham in 1843 in honor of Dr. Richard Fox Brenham, a local physician and Republic of Texas hero. The City of Brenham became the county seat in 1844 and was incorporated in 1858. The Houston and Central Texas Railroad was extended to Brenham in 1860 to serve the rich farming area. During the Civil War, the City was occupied by Federal troops, who partially burned the City in 1867 followed by a confrontation with citizens. After the Civil War, many of the large plantations were divided into smaller farms and acquired by German and Polish immigrants. The Gulf, Colorado, and Santa Fe Railroads were built across the county through Brenham in 1880, and several industries located to the City.

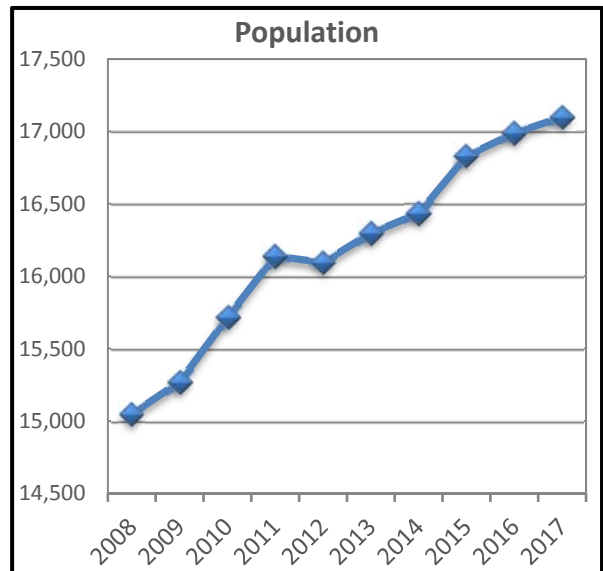
LOCATION

Brenham is located in the Post Oak Belt and Blackland Prairies of south central Texas. The City is 72 miles northwest of Houston, 80 miles east of Austin, and 30 miles from Bryan/College Station. The City sits at the crossroads of US Highway 290 and State Highway 36. The City covers 10.14 square miles of level to rolling hills and is at a mean elevation of approximately 330 feet above sea level.



DEMOGRAPHICS

Population growth of any significance did not occur until 1860 with the construction of the Washington County Railroad where Brenham was the rail terminus. From 1860 to 1900, the population doubled every decade. With the exception of 1910, when there was a slight decline, population has grown steadily. The City's population in the 2000 Census was 13,507, increasing to 15,716 in the 2010 Census. The largest ancestry segment (over 25%) is of German descent, seen in the architecture of historic homes and the Maifest celebration. In the 2000 Census, median household income was \$32,109, which grew noticeably to \$43,506 for the 2010 Census. The population with some college or a degree grew from 37% in 2000 to over 51% in the 2010 Census. Overall, 21% of the City's population has a bachelor's degree or higher.



GOVERNMENT

The charter provides for a City Council-City Manager form of government. The City Council is the principal legislative body of the City. The Mayor and two Council members are elected from the City at large to service three year terms. Four Council members are elected by ward, one from each of the four wards, to serve three year terms. The Mayor presides at meetings of the City Council. The City Manager is responsible to Council for the day-to-day operations of the City and adherence to ordinances and policies.

CITY AMENITIES/SERVICES

City services are provided by a staff of 247.85 full-time equivalent employees. Public safety is a primary objective of the City of Brenham. All City departments are dedicated to serving the public in the most efficient and cost effective way possible. There are 35 sworn police officers protecting the citizens. The Brenham Fire Department provides fire suppression and rescue protection and the City has a disaster preparedness plan. The City's Animal Control Department responds to all animal calls. An animal shelter and adoption program are also offered.

The City of Brenham owns and operates electric, gas, water, wastewater, and sanitation utilities, providing citizens with the convenience of "one-stop shopping" while ensuring quality service. There are 92.1 miles of streets and drainage that are maintained by the City. In addition, the City mows and maintains the appearance along streets, creeks, and parks.

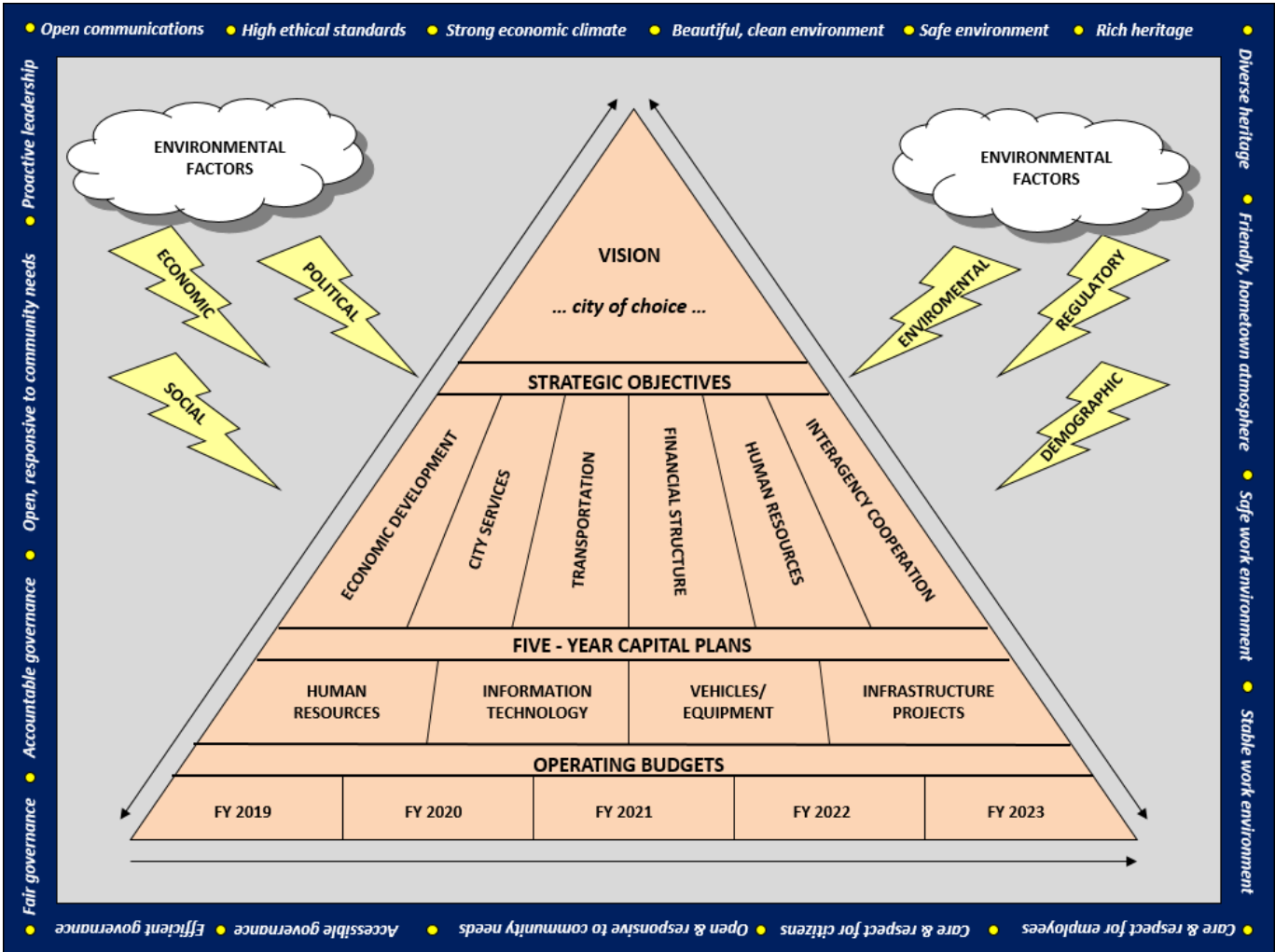
Sports and recreation are popular in Brenham. There are eight City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, the Hasskarl Tennis Center, and the Dr. Bobbie M. Dietrich Memorial Amphitheatre. More than 400 athletic games and 30 tournaments are held at City facilities during a year. Approximately 191 acres of parkland is maintained by the City.



PLANNING PROCESS

OVERVIEW

The City of Brenham follows a two stage, integrated planning process. At the beginning of the calendar year, the Finance department projects revenues and operating expenditures for the next five years. Projections are developed within the context of environmental factors, such as economic, political, regulatory influences, inflation, etc. The operating departments submit five-year capital plans which are broken into four categories: human resources, information technology; vehicles/equipment; and infrastructure projects. The Finance department incorporates these capital requests under various revenue scenarios. The results are then presented to Council at a pre-budget workshop and Council provides guidance to staff with regards to preferences on capital requests and funding options. The outcomes from this meeting then set the directional tone for the upcoming fiscal year budget. Both the Five-Year Capital Plan and the Budget are developed within the framework established under the City's vision and strategic objectives.



VISION STATEMENT

Every five or six years, senior management and Council meet to review the City's strategic plan. Such a review was conducted during FY11. An outside facilitator was used to help flesh out strategies and align them with the City's objectives and vision. A vision statement is a futuristic depiction of where the City is heading. In comparison to a mission statement which says "This is what I am", a vision statement says "This is what I want to become". The vision statement for the City of Brenham is as follows:

The City of Brenham aspires to be the city of choice for both present and future generations.

- We will achieve our vision through proactive leadership, open communications, and by employing high ethical standards;
- We aspire to develop a strong economic climate, balanced by our desire to maintain a beautiful, clean, and safe environment;
- We value our rich and diverse heritage and will preserve our friendly hometown atmosphere;
- We are committed to providing our employees with a safe and stable work environment. In addition, all employees will be treated with a high level of care and respect and they are expected to share the same with every citizen in our community; and
- Together staff and Council pledge to be open and responsive to the warranted needs of the community and will develop proactive governance that is accessible, efficient, fair, and accountable.

PLANNING PROCESS

STRATEGIC OBJECTIVES

Strategic objectives are broadly defined targets that the City must achieve to realize its vision. The objectives provide the basis for department decision making in the allocation of resources, including capital and personnel. All department goals and objectives align with one or more of the strategic objectives. An icon key to this linkage is identified with each objective.



Economic Development – The City will develop strategies to attract environmentally safe businesses that ensure and enhance employment opportunities for a wide range of income groups.



City Services – The City will enhance and maintain the level of service it provides the citizens of Brenham by developing plans to deliver a variety of safe, reliable, and cost effective products and services.



Transportation – The City of Brenham will establish a mobility plan to ensure safe and efficient vehicular and pedestrian traffic in and around the community.



Financial Structure – The City will develop a fair and equitable revenue plan that will provide the income necessary to support the City's current infrastructure while providing the income necessary to develop new products and services.



Human Resources – The City will develop the organizational structure and culture necessary to recruit, train, and develop the staff, management, and Council members to ensure the achievement of the organization's vision.



Interagency Cooperation – The City will establish strategies to strengthen cooperation among public agencies and non-profit organizations to develop shared financial commitments for common goals and services.

STRATEGIES

The following strategies were developed during the FY11 Strategic Planning Workshops. They are listed in priority order.



1. Create a comprehensive master planning program addressing transportation, development and economic development.



2. Develop a comprehensive approach to improving intergovernmental cooperation and sharing costs of services between the City, County and school systems.



3. Prepare a comprehensive transportation plan including rehabilitation and maintenance of city streets, planning for thoroughfares and downtown parking.



4. Develop a holistic approach to economic development including planning in all aspects of the community including white collar jobs and a diversified retail market.



5. Develop and implement a proactive code enforcement program.



6. Develop a plan for enhancing revenues for the city.



7. Encourage development within the City's utilities service area.



8. Develop a proactive education program on the financial constraints of the City's government including the fiscal impacts of operating newly constructed capital projects.



9. Find equitable funding for a new fire substation.



10. Develop a mentoring and interdepartmental training program for employees.



11. Prepare a habitual offenders awareness program.



12. Create a more holistic approach to planning and coordination of projects inspired from volunteer committees and interest groups.



13. Prepare and implement a process for communicating between the Council and Committees, conveying the Council's expectation and vision.



14. Develop recruiting and recognition program for City volunteers.



15. Develop a plan for a new animal shelter.



16. Develop a program to educate youth in schools on the value of working in local government.

PLANNING PROCESS

CAPITAL PLANS

The departments identify their capital needs for the next five fiscal years. The capital requests are broken into the following categories:

- Human Resources (HR) – Since the City is a service intense type of enterprise, the largest operating expenditure city-wide is for personnel. Capital requests for additions to personnel are included in this category.
- Information Technology (IT) – Capital requests for new hardware or software additions are included in this category. The City maintains a computer replacement program for desktops and laptops. Items in the replacement plan are included in department operations instead and are not submitted as capital requests.
- Vehicles/Equipment (VE/EQ) – The City maintains a large fleet of vehicles. Vehicles and equipment are integral to employees' ability to provide City services. All additions or replacements of vehicles and equipment costing more than \$5,000 are submitted as capital requests in this category.
- Infrastructure Projects (Infra) – One-time, infrequent major infrastructure items are found in this category. Such items include road improvements, new buildings, and utility system enhancements or major maintenance projects.

BASIS OF BUDGETING

Fund budgets are prepared on a modified accrual accounting basis for governmental funds and full accrual accounting basis for enterprise funds, with exceptions. These exceptions include the following items which are not budgeted:

- Uncollectible accounts
- Post-retirement benefits
- Depreciation
- Amortized bond costs and charges

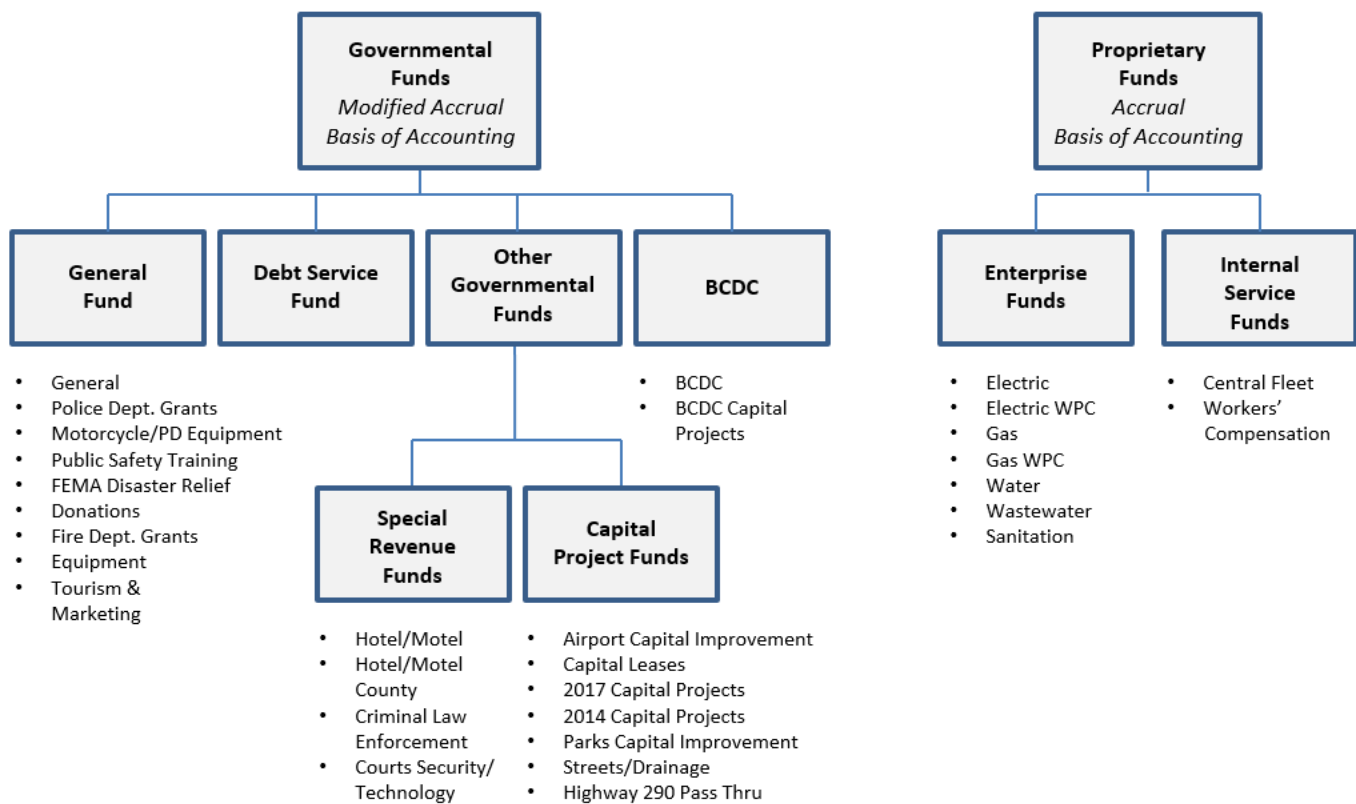
In addition, capital purchases are budgeted in the year of purchase and debt principal is budgeted in the year it is paid. Budget emphasis is on cash transactions and focus is on the net change in working capital.

BUDGET AMENDMENTS

The legal level of budgetary control is the fund level. The budget must be amended for any budget revisions that increase or decrease revenues or expenditures. Since the budget is originally enacted by ordinance, any amendments to the budget must be made by ordinance and presented during a formal session at two subsequent meetings of City Council.

BUDGETED FUNDS

The City of Brenham, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. Budgeted funds for the City can be divided into two categories: governmental funds and proprietary funds. The chart below shows all the funds included in this budget. Fund descriptions are included in each funds specific section.



BUDGET CALENDAR - FISCAL YEAR 2019

FEBRUARY 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY 2018						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE 2018						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY 2018						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST 2018						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER 2018						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

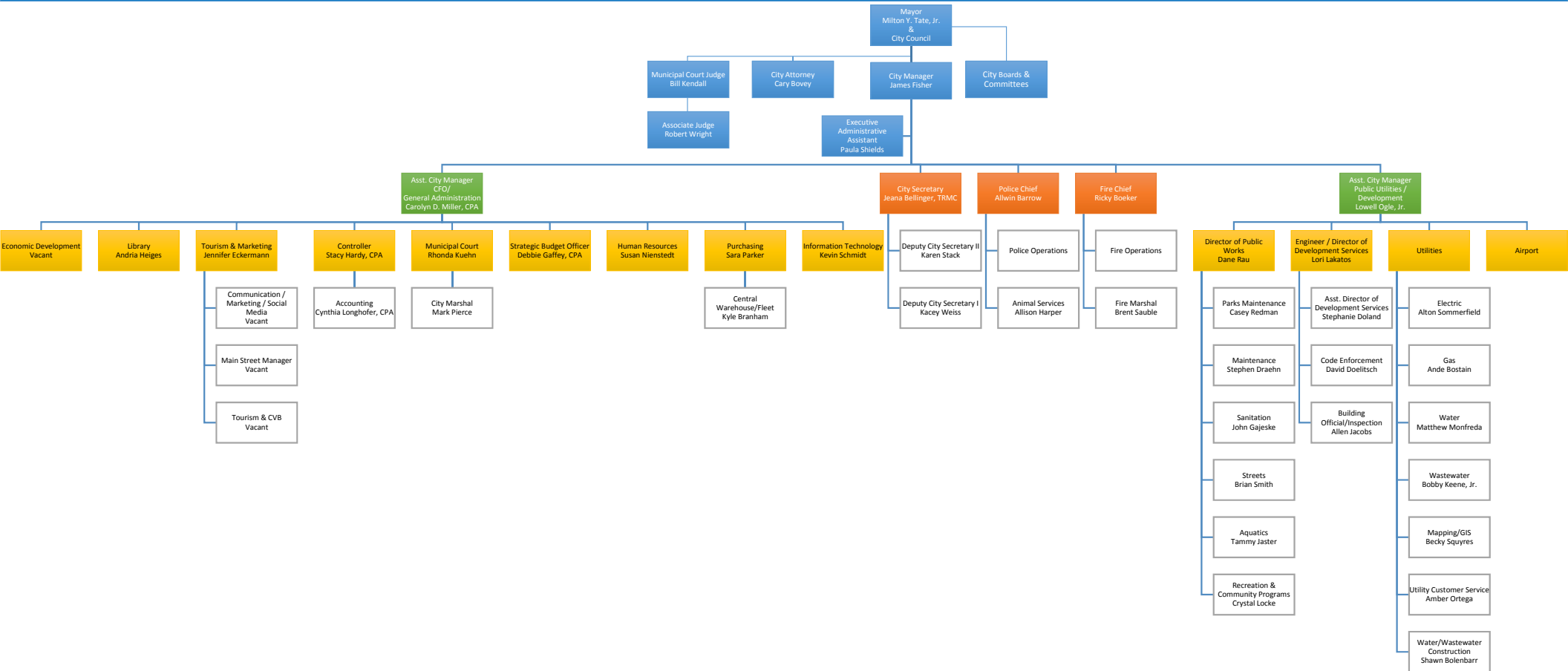
OCTOBER 2018						
S	M	T	W	T	F	S
	1	2	3	4	5	6

- **February 21st** - 7-Year Capital Plan Update sent to departments.
- **March 5th** - Begin update of Personnel Model.
- **March 8th** - Completion of 1st Quarter Review.
- **March 20th** - 7-Year Capital Plan Update due from all departments.
- **March 23rd** - Personnel Model update completed by Budget Manager.
- **April 12th** - Completion of Personnel Model update.
- **April 13th** - March close. RAE spreadsheet/2nd Qtr Financials work begins.
- **April 18th** - RAE spreadsheets distributed to all departments.
- **April 20th** - 7-Year Revenue/expenditure forecasts completed.
- **April 27th** - RAE due from all departments.
- **April 30th** - Department RAEs input into INCODE by Finance.
- **April 30th** - Management review of 7-Year Capital Plan Update, revenues and funding discussion.
- **May 4th** - Budget training manuals completed.
- **May 7th** - Budget training for departments - 2 sessions.
- **May 8th** - Management review of Personnel Budget for FY19.
- **May 10th** - Personnel Budget input into Incode by Finance Department.
- **May 22nd** - Management review of Revenue Budget Projections for FY19 and input into INCODE.
- **May 23rd** - Budgets entered into Incode for all Utility Fund departments.
- **May 25th** - Budgets entered into Incode for all General Fund departments.
- **May 30th** - Budgets entered into Incode for BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
- **May 31st** - Council Retreat.
- **June 4th-7th** - Management review of all Utility Fund department budgets.
- **June 11th-14th** - Management review of all General Fund department budgets.
- **June 18th** - Management review of BCDC, Hotel/Motel, Parks Capital Project and other miscellaneous fund budgets.
- **June 20th** - Management review of FY19 Proposed Budget financials.
- **July 13th** - Budget Workshop Book distributed.
- **July 18th** - Council Budget Workshop: Budget Orientation and General Fund - **8:30 AM - 2:00 PM**
- **July 19th** - Council Budget Workshop: Electric, Gas, Water, Wastewater and Sanitation Funds - **8:30 AM - 11:30 AM**; recess for regular City Council meeting, reconvene afterwards
- **July 20th** - Council Budget Workshop: General, Debt Service and Special Revenue Funds - **8:30 AM - 2:00 PM**
- **July 25th** - Appraisal roll certified.
- **July 26th** - effective and rollback tax rates calculated.
- **August 2nd** - Council Meeting: Discuss tax rate, take record vote and schedule Public Hearings on the proposed tax rate.
- **August 3rd** - Proposed Budget filed with City Secretary and put on City's website.
- **August 6th** - *Notice of Public Hearing on Proposed Property Tax Rate* published in newspaper and City's website.
- **August 16th** - Council Meeting: First public hearing on tax increase.
- **August 27th** - *Notice of Public Hearing on Proposed Budget* published in newspaper and on website not earlier than the 30th or later than the 10th day before the date of the hearing.
- **September 6th** - Council meeting: Second public hearing on tax increase.
- **September 17th** - Special Council Meeting: Public Hearing on the Budget; Ratification of property tax increase in budget. First reading of ordinances to adopt the tax rate and budget. Record vote taken. **8:30 AM**
- **September 20th** - Council meeting: Second reading of ordinances to adopt the tax rate and budget. Record vote taken.
- **September 21st** - Statement on tax rate published on City's website.
- **September 29th** - Last day for taxing units to adopt 2018 tax rate.
- **October 1st** - 2019 Fiscal Year Budget begins.

**CITY OF BRENHAM
PERSONNEL - FULL-TIME EQUIVALENTS**

	FY17			FY18			FY19			FY18 VERSUS FY19		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
GENERAL FUND												
ADMINISTRATION	4.00	0.57	4.57	4.25	0.57	4.82	5.50	0.57	6.07	1.25	0.00	1.25
DEVELOPMENT SERVICES	5.50	0.33	5.83	5.50	0.70	6.20	6.50	0.70	7.20	1.00	0.00	1.00
HUMAN RESOURCES	2.00	0.50	2.50	2.00	0.50	2.50	2.00	0.50	2.50	0.00	0.00	0.00
MAIN STREET	1.00	0.25	1.25	1.00	0.50	1.50	0.00	0.00	0.00	(1.00)	(0.50)	(1.50)
ENGINEERING SERVICES	2.00	0.00	2.00	1.00	0.00	1.00	0.00	0.00	0.00	(1.00)	0.00	(1.00)
MAINTENANCE	8.00	0.47	8.47	8.00	0.50	8.50	8.00	0.50	8.50	0.00	0.00	0.00
FINANCE	9.00	0.00	9.00	9.00	0.12	9.12	10.00	0.12	10.12	1.00	0.00	1.00
PURCHASING/WAREHOUSE	3.00	0.47	3.47	3.00	0.47	3.47	3.00	0.47	3.47	0.00	0.00	0.00
STREETS	15.00	0.73	15.73	15.00	0.00	15.00	15.00	0.00	15.00	0.00	0.00	0.00
PARKS	13.50	3.17	16.67	12.50	3.17	15.67	13.50	3.17	16.67	1.00	0.00	1.00
LIBRARY	4.00	2.47	6.47	4.00	3.23	7.23	4.00	3.23	7.23	0.00	0.00	0.00
MARKETING & PUBLIC RELATIONS	3.00	0.93	3.93	4.00	0.73	4.73	2.75	0.98	3.73	(1.25)	0.25	(1.00)
AQUATIC CENTER	3.50	12.65	16.15	3.50	13.93	17.43	3.50	13.93	17.43	0.00	0.00	0.00
CITY COMMUNICATIONS	0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25	0.00	0.00	0.00
POLICE	40.50	0.50	41.00	40.25	0.00	40.25	43.00	0.00	43.00	2.75	0.00	2.75
FIRE	19.25	0.00	19.25	19.25	0.00	19.25	19.25	0.00	19.25	0.00	0.00	0.00
ANIMAL SERVICES	4.00	0.72	4.72	5.00	0.72	5.72	7.00	0.72	7.72	2.00	0.00	2.00
MUNICIPAL COURT	5.00	0.00	5.00	5.00	0.25	5.25	5.00	0.25	5.25	0.00	0.00	0.00
GENERAL GOVERNMENT SERVICES	2.00	0.00	2.00	2.00	0.00	2.00	1.00	0.38	1.38	(1.00)	0.38	(0.63)
INFORMATION TECHNOLOGY	5.00	0.18	5.18	5.00	0.18	5.18	5.00	0.18	5.18	0.00	0.00	0.00
SUBTOTAL	149.50	23.94	173.44	149.50	25.57	175.07	154.25	25.71	179.96	4.75	0.14	4.89
ELECTRIC FUND												
UTILITY CUSTOMER SERVICE	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	0.00	0.00	0.00
PUBLIC UTILITIES	10.50	0.00	10.50	10.50	0.00	10.50	9.50	0.00	9.50	(1.00)	0.00	(1.00)
ELECTRIC	11.00	0.00	11.00	11.00	0.00	11.00	11.00	0.00	11.00	0.00	0.00	0.00
SUBTOTAL	27.50	0.00	27.50	27.50	0.00	27.50	26.50	0.00	26.50	(1.00)	0.00	(1.00)
GAS FUND												
GAS	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	0.00	0.00	0.00
WATER FUND												
WATER TREATMENT	7.50	0.00	7.50	7.50	0.00	7.50	7.50	0.00	7.50	0.00	0.00	0.00
WATER CONSTRUCTION	4.00	0.00	4.00	4.20	0.00	4.20	4.80	0.00	4.80	0.60	0.00	0.60
SUBTOTAL	11.50	0.00	11.50	11.70	0.00	11.70	12.30	0.00	12.30	0.60	0.00	0.60
WASTEWATER FUND												
WASTEWATER CONSTRUCTION	3.00	0.00	3.00	2.80	0.00	2.80	3.20	0.00	3.20	0.40	0.00	0.40
WASTEWATER TREATMENT	4.50	0.00	4.50	4.50	0.00	4.50	4.50	0.00	4.50	0.00	0.00	0.00
SUBTOTAL	7.50	0.00	7.50	7.30	0.00	7.30	7.70	0.00	7.70	0.40	0.00	0.40
SANITATION FUND												
TRANSFER STATION	4.25	0.00	4.25	4.25	0.00	4.25	4.25	0.00	4.25	0.00	0.00	0.00
COLLECTION STATION	2.25	0.00	2.25	2.25	0.00	2.25	2.25	0.00	2.25	0.00	0.00	0.00
RECYCLING CENTER	2.75	0.47	3.22	2.75	0.47	3.22	2.75	0.47	3.22	0.00	0.00	0.00
RESIDENTIAL COLLECTION	2.75	0.00	2.75	2.75	0.00	2.75	2.75	0.00	2.75	0.00	0.00	0.00
SUBTOTAL	12.00	0.47	12.47	12.00	0.47	12.47	12.00	0.47	12.47	0.00	0.00	0.00
TOURISM & PROMOTION FUND												
TOURISM & PROMOTION	0.00	0.00	0.00	0.00	0.43	0.43	3.25	0.67	3.92	3.25	0.24	3.49
TOTAL CITY	213.00	24.41	237.41	213.00	26.47	239.47	221.00	26.85	247.85	8.00	0.38	8.38

Citizens of Brenham, Texas



City of Brenham – Organizational Chart September 2018



GENERAL FUND OVERVIEW

The General Fund is the government’s primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

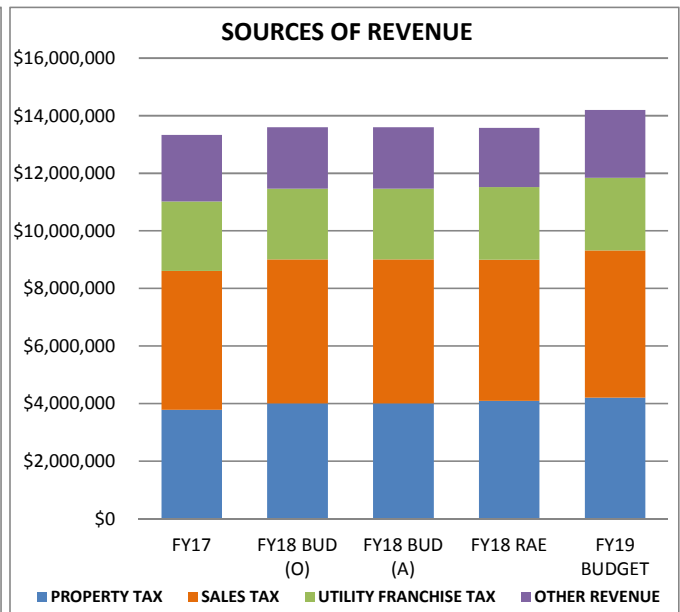
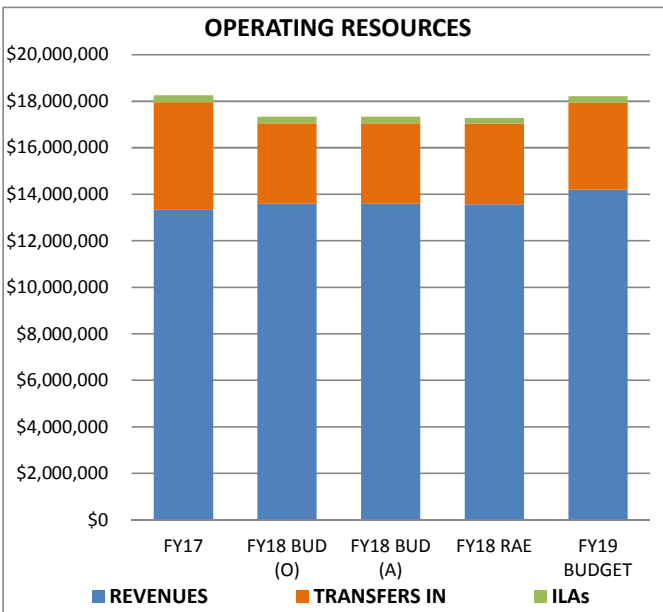
OPERATING RESOURCES

The primary sources for General Fund operating resources are revenues and inter-fund transfers. In addition, the City has entered into a number of inter-local agreements (ILAs) which are treated as contra-expenses in operating department budgets. Combined operating resources for fiscal year FY19 Budget are \$18.2 million. Of this figure, \$14.2 million (78.0%) is derived from revenues; \$3.7 million (20.6%) is derived from inter-fund transfers; and \$270,476 (1.5%) is derived from inter-local agreements.

Revenues

Revenue assumptions in the FY19 Budget reflect strong economic growth after several years of sluggish economic conditions in our local economy. Property taxes are higher due to increased valuations and new values. Sales tax growth is higher than budget and expected to exceed prior year by 2.5%. Utility franchise tax saw modest growth due to a reduction in surcharges. These economic indicators support the assumptions used in the FY19 Budget's primary revenue sources: sales tax, property tax and franchise tax. Assumptions include:

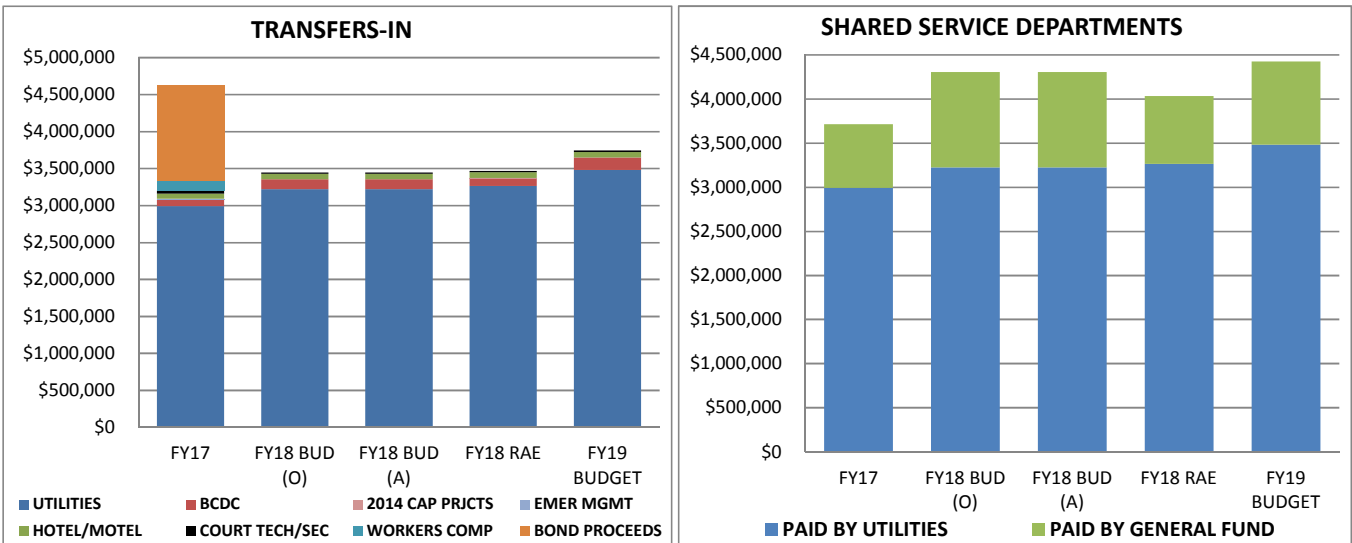
- > Strong sales tax revenue through FY19, with an increase of 4.4% over the FY18 Revised Annual Estimate (RAE);
- > Maintain current O&M tax rate of \$0.3200 per \$100;
- > A 4.7% increase in property tax revenues based on a 4.13% growth in property valuations, including \$16,455,498 in new values; and
- > Flat growth in franchise tax revenues due to reduction in wastewater surcharge revenue.



GENERAL FUND OVERVIEW

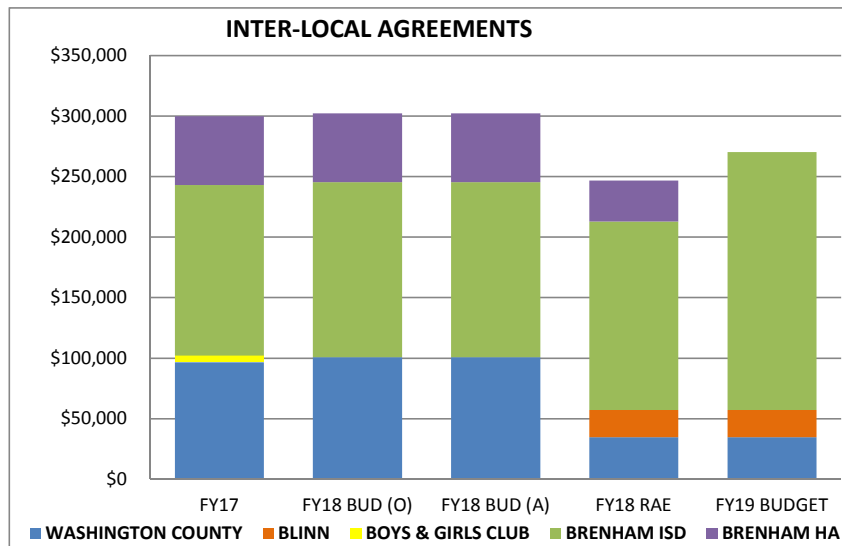
Inter-Fund Transfers

For FY19, \$3,744,579 is budgeted for inter-fund transfers. Over 93% of the inter-fund transfers are from City-owned utilities. These transfers are used to offset a portion of shared administrative services performed by General Fund departments for utility operations. Costs from the Administration, Community Services, HR/Risk Management, Main Street, Engineering Services, Maintenance, Finance, Purchasing/Central Warehouse, and Information Technology departments are allocated to utility funds. There are also transfers from BCDC to help cover costs of aquatic programs and the Hotel/Motel fund to help offset the costs of parks/recreation programs that bring in overnight visitors to the City. In addition, there is a transfer from the Courts Technology/Security Fund to help pay for juvenile case management responsibilities handled by the Municipal Court.



Inter-Local Agreements

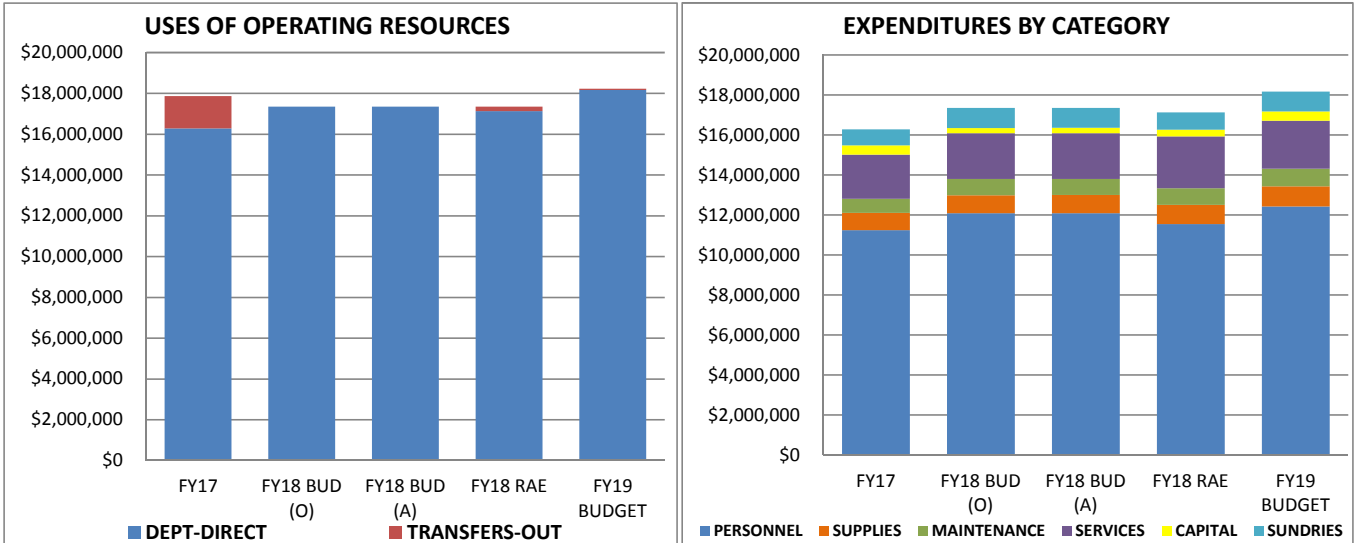
In an effort to achieve economies of scale and reduce cost associated with duplication of effort, the City has entered into inter-local agreements. There is \$270,476 budgeted in inter-local agreements for FY19.



GENERAL FUND OVERVIEW

USES OF OPERATING RESOURCES

For FY19, there is \$18,214,374 appropriated for General Fund uses of operating resources, excluding inter-local agreement offsets. \$18,156,797, or 99.7% has been budgeted for department and other direct expenditures. The FY19 Budget increased by 5.0% compared to the FY18 Amended Budget. Expenditures are grouped into six categories.



Personnel

Personnel, which includes salaries and benefits, makes up 68.4% of department and other direct expenditures. The personnel budget for FY19 is \$12,426,341 representing a 2.8%, or \$343,959, increase over FY18 Amended Budget and a 7.7%, or \$886,370, increase over the FY18 RAE. The FY19 Personnel Budget includes the following additional expenditures: a decrease in the TMRS funding rate from 10.12% to 10.01%; continuation of the annual step increase program which added approximately \$68,500; a 7% increase in health insurance premiums; the transfer of one position from Public Utilities to Finance; the addition of a Communications & Public Relations Manager, estimated at \$68,000; and the addition of two Police lieutenants with an impact of approximately \$150,000.

Services

The second largest expenditure category is services. More than 13.2% of department and other direct expenditures is for services which include utility costs (e.g. electric, gas, water, sewer), phone services, contracts for software maintenance and attorney fees. The FY19 services budget is 5.1% higher than the FY18 Amended Budget by \$115,762. There is \$2,402,047 budgeted for services for the upcoming budget year.

Supplies

A little more than 5.5% of FY19 Budget, or \$1,000,810, is for supplies. Supplies generally includes items expected to be consumed within the fiscal year operating cycle. However, the City budgets its computer replacements program in the supplies category. Computers and servers are schedule for replacement every five years. Increases in the computer replacement plan and fuel costs contribute to the 9.5% increase in the supplies budget over FY16 Amended Budget.

GENERAL FUND OVERVIEW

Maintenance, Sundries, Capital

The remaining 12.8% of department and other direct expenditures for FY19 Budget is for maintenance, sundries and capital. There is \$883,120 appropriated for maintenance; \$992,078 appropriated for sundries; and \$452,401 appropriated for capital. Maintenance expenditures are made for vehicle, equipment and building repairs, as well as pool repairs at the aquatics center. Sundries include property insurance, seminars and travel expenditures and community service expenditures. The City provides approximately \$181,650 in support of various non-profit community service organizations.

The capital category is used to budget those items that are not expected to be consumed within the fiscal year. Some capital items are capitalized under GAAP and depreciated based upon their life expectancy. Other small capital items (e.g. a vehicle costing less than \$15,000) are expensed. Beginning in FY10, most capital items of the General Fund are budgeted in the Streets and Drainage Fund (Fund 237) and the Equipment Fund (Fund 236). Since reserve requirements were met, prior year above-budget-net-revenues (ABNR) and current year operating resources in excess of operating resource uses were moved to these two funds for FY19 budget appropriations. These transfers have diminished the capital category in the General Fund. Ongoing maintenance costs associated with capital expenditures are incorporated in the operating budget.

FUND BALANCE

Projected beginning General Fund balance for FY19 is \$4,467,591. The FY19 Budget is a balanced budget. Total operating resources are equal to uses of operating resources. Therefore, the net change to fund balance for FY19 is \$0. As previously mentioned and outlined under the Financial Policies (see Appendix), the City strives to maintain a 90-day reserve requirement for its General Fund and a 5-day target reserve for unplanned renovations and replacements. Resources above the two reserves may be used for one-time expenditures, including transfers into the Streets and Drainage Fund or the Equipment Fund.

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
BEGINNING BALANCE	\$ 4,113,901	\$ 4,519,591	\$ 4,519,591	\$ 4,519,591	\$ 4,467,591
NET REVENUES	405,691	0	0	(52,000)	0
SUBTOTAL	405,691	0	0	(52,000)	0
ENDING BALANCE	<u>\$4,519,591</u>	<u>\$4,519,591</u>	<u>\$4,519,591</u>	<u>\$4,467,591</u>	<u>\$4,467,591</u>

* REVISED ANNUAL ESTIMATE

**CITY OF BRENHAM
FY19 BUDGET**

FUND 101 - GENERAL FUND FINANCIAL STATEMENT

<i>IN \$</i>	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	11,437,922	11,900,076	11,900,076	11,948,964	12,270,841
LICENSES AND PERMITS	157,128	138,550	138,550	133,417	152,241
INTERGOVERNMENTAL	335,465	344,314	344,314	289,901	337,176
CHARGES FOR SERVICES	569,542	557,600	557,600	516,215	573,308
FINES AND FORFEITURES	713,986	692,030	692,030	698,874	779,963
INVESTMENT INCOME	72,082	89,000	89,000	80,308	81,000
PAYMENT FROM COMPONENT UNIT	86,363	131,000	131,000	95,250	166,500
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-
MISCELLANEOUS	242,173	134,888	134,888	170,682	217,266
TOTAL REVENUES	13,614,661	13,987,458	13,987,458	13,933,611	14,578,295
EXPENDITURES					
CURRENT:					
CULTURE AND RECREATION	2,899,700	3,116,430	3,116,430	3,116,271	3,449,104
GENERAL GOVERNMENT	5,594,643	6,050,281	6,050,281	5,969,852	6,198,186
HEALTH AND WELFARE	398,036	461,237	461,237	562,397	588,089
HIGHWAYS AND STREETS	955,484	1,231,946	1,231,946	1,118,280	1,281,645
PUBLIC SAFETY	6,092,619	6,332,004	6,332,004	6,157,532	6,434,073
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	27,207	-	-	-	-
CAPITAL OUTLAY	283,385	152,000	152,000	193,517	202,700
TOTAL EXPENDITURES	16,251,075	17,343,898	17,343,898	17,117,849	18,153,797
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,636,415)	(3,356,440)	(3,356,440)	(3,184,238)	(3,575,502)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	3,251,353	3,316,440	3,316,440	3,373,060	3,578,079
TRANSFERS OUT	(1,586,998)	-	-	(221,014)	(57,577)
ISSUANCE OF DEBT	1,287,454	-	-	-	-
ISSUANCE OF CAPITAL LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	101,068	40,000	40,000	(19,808)	55,000
TOTAL OTHER FINANCING SOURCES AND (USES)	3,052,877	3,356,440	3,356,440	3,132,238	3,575,502
NET CHANGE IN FUND BALANCE	416,462	-	-	(52,000)	-
FUND BALANCES - BEGINNING	4,113,901	4,519,591	4,519,591	4,519,591	4,467,591
FUND BALANCES - ENDING (INCLUDES FY17 ACCRUAL ADJ)	4,519,591	4,519,591	4,519,591	4,467,591	4,467,591

**CITY OF BRENHAM
FY19 BUDGET
LINE ITEM DETAIL**

FUND 101 - GENERAL FUND REVENUES LINE ITEM DETAIL

In \$	DESCRIPTION	FY17	FY18		FY18	FY19
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-102.00	TAX RECEIPTS-GENERAL FUND	3,750,370	3,979,017	3,979,017	4,060,025	4,164,701
4-130.00	PENALTY AND INTEREST/TAX	31,448	35,000	35,000	38,560	39,662
4-131.00	PENALTY FOR LATE RENDITION	3,935	4,000	4,000	3,860	4,486
4-140.00	CITY SALES TAX	4,829,919	4,993,395	4,993,395	4,903,653	5,117,104
4-150.00	UTIL FRANCHISE TAXES	2,407,166	2,453,664	2,453,664	2,518,857	2,518,564
4-156.00	GROSS RECPTS/FRANCHISE TAX	264,714	290,000	290,000	262,410	262,410
4-157.00	SANITATION FRANCHISE TAX	27,403	30,000	30,000	29,514	31,314
4-170.00	MIXED BEVERAGES TAX RECPT	42,352	40,000	40,000	47,262	47,600
4-210.00	BEER/WINE LICENSE	4,515	8,400	8,400	7,575	7,134
4-250.00	WHISKEY/MALT/MIXED BEVERAG	6,870	5,300	5,300	7,975	7,962
4-260.00	NON-CONSENT TOWING LICENSE	2,849	2,850	2,850	4,322	4,220
4-270.00	MOBILE HOME PARK LICENSE	1,060	1,100	1,100	1,460	1,354
4-310.00	BUILDING PERMITS	104,951	90,000	90,000	82,907	96,945
4-320.00	ELECTRICIAL/PLUMBING PERMI	35,971	30,000	30,000	27,778	33,176
4-335.00	PARADE PERMITS/SPECIAL EVENTS	260	300	300	350	350
4-340.00	VENDORS PERMITS	652	600	600	1,050	1,100
4-410.00	CORPORATION COURT FINES	463,365	450,000	450,000	484,910	513,403
4-410.05	TRAFFIC FINES	203,996	203,000	203,000	170,000	223,820
4-410.30	ADMINISTRATIVE FEES	11,840	12,000	12,000	10,232	11,852
4-410.50	FINES-CHILD SAFETY FEES	1,153	1,500	1,500	1,690	1,725
4-410.60	FINES-TRAFFIC/ARREST/TIME	40,462	35,000	35,000	39,544	38,285
4-410.74	MOVING VIOLATION FEES-CITY	32	30	30	30	30
4-420.00	FIELD RENTAL FEES	42,573	40,000	40,000	40,955	40,961
4-425.00	PARK FACILITY FEES	29,080	32,500	32,500	27,802	32,500
4-440.00	POLICE DEPT REPORTS	1,669	1,200	1,200	1,700	1,800
4-450.00	PLANNING FEES	6,350	6,500	6,500	5,000	6,000
4-455.00	HEALTH INSPECTION FEES	22,725	23,000	23,000	23,150	24,000
4-460.00	FIRE DEPT INSPECTION FEES	4,150	4,500	4,500	3,000	3,000
4-466.00	FALSE ALARMS	3,360	1,500	1,500	3,870	3,870
4-467.00	PHONE ACCESS LINE FEES	80,614	75,000	75,000	84,823	85,000
4-469.00	MISC FIRE DEPT FEES	2,792	2,000	2,000	3,400	3,400
4-470.00	LIBRARY FINES/FEES	12,458	12,500	12,500	16,000	16,000
4-512.00	SALES OF PROPERTY	138,702	70,438	70,438	82,000	138,466
4-513.00	INTEREST INCOME	57,014	80,000	80,000	49,837	50,000
4-513.30	INTEREST INCOME-TEXPOOL	4,486	3,000	3,000	8,914	9,000
4-513.35	INTEREST-TEXSTAR	10,581	6,000	6,000	21,557	22,000
4-514.35	VENDING MACHINES-SNACKS	616	500	500	500	500
4-515.00	PARKING INCOME	2,220	2,000	2,000	2,200	2,200
4-518.00	RENTAL INCOME	6,149	7,200	7,200	9,895	9,000
4-520.00	MAIN ST. SPONSORSHIP/EVENT REV	9,800	12,500	12,500	2,000	7,000
4-520.49	SPONSORSH/ EVNT REV-RECREATION	31,750	31,450	31,450	30,000	30,350
4-521.00	GRANT REVENUES	-	-	-	-	23,500
4-521.10	GRANT REVENUE-AIRPORT	27,415	30,000	30,000	30,000	30,000
4-521.46	GRANT REVENUE-LIBRARY	1,774	-	-	1,200	1,200
4-528.00	WASH COUNTY-LAP REIMB	35,000	35,000	35,000	35,000	35,000
4-528.10	WASH COUNTY SHARE-EQUIPMENT	61,742	66,063	66,063	-	-
4-528.25	WASH CO - COMMUNICATIONS	12,000	12,000	12,000	12,000	12,000
4-528.50	FORTNIGHTLY CLUB-BOOK SALE REV	14,000	14,000	14,000	17,600	14,000

**CITY OF BRENHAM
FY19 BUDGET
LINE ITEM DETAIL**

FUND 101 - GENERAL FUND REVENUES LINE ITEM DETAIL

<i>In \$</i>	DESCRIPTION	FY17	FY18		FY18	FY19
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-528.60	BISD-EQUIPMENT/PARK/IT	5,643	-	-	-	-
4-528.70	BISD-RESOURCE OFFICER	139,915	144,442	144,442	155,392	212,976
4-528.80	BHA-SECURITY AGREEMENT	56,809	56,809	56,809	33,809	-
4-528.83	BLINN-SOFTBALL/SOCCER	-	-	-	22,500	22,500
4-529.00	AIRPORT REVENUES	84,383	81,500	81,500	85,000	88,000
4-530.00	INSURANCE PROCEEDS	101,068	40,000	40,000	(19,808)	55,000
4-535.00	MISC POLICE DEPT REVENUES	1,089	1,200	1,200	1,200	1,200
4-537.00	RESTITUTION PAYMENTS	2,757	500	500	500	500
4-545.00	STREET DEPT REVENUES	8,133	2,500	2,500	7,000	7,000
4-546.00	BUILDING LIEN REVENUES	-	-	-	5,387	-
4-555.00	LEASE/ROYALTY PAYMENTS	1,089	750	750	800	800
4-590.00	MISCELLANEOUS REVENUES	74,100	40,000	40,000	48,000	48,000
4-740.00	AQUATICS ADMISSION FEES	91,886	95,000	95,000	79,000	95,000
4-740.10	CONCESSION REVENUE	31,257	29,000	29,000	25,000	31,000
4-740.20	AQUATICS MEMBER PASSES	66,389	66,000	66,000	60,500	68,000
4-740.30	PROGRAM REV-AQUATICS	36,001	35,000	35,000	30,000	35,000
4-740.40	PROGRAM REV-RECREATION	5,175	4,000	4,000	5,900	5,900
4-770.10	POOL RENTALS-LEISURE POOL	15,705	14,000	14,000	7,506	13,000
4-770.20	POOL RENT/LESSON-COMPETITN	20,220	19,000	19,000	20,000	20,000
4-770.30	POOL RENTALS-THERAPY POOL	2,200	2,000	2,000	1,300	1,300
4-770.40	LOCKER/TABLE RENTAL	1,075	1,200	1,200	525	1,000
4-770.50	AQUATICS MEETING ROOM RENT	1,977	1,500	1,500	1,800	1,800
4-770.90	AQUATICS/RECREATION MISC REV	3,935	5,000	5,000	4,000	4,000
4-820.00	ADOPTION FEES	17,650	14,750	14,750	18,000	18,000
4-830.00	ANIMAL CONTROL-MISC/RABIES	1,468	1,250	1,250	1,350	1,350
4-850.00	DOG LICENSE	6,586	6,000	6,000	6,500	6,500
4-860.00	MULTI-ANIMAL PERMITS	25	50	50	25	25
4-870.00	IMPOUNDED ANIMALS	5,608	4,000	4,000	4,000	4,000
	TOTAL BEFORE ACCRUAL ADJ	13,636,448	13,899,458	13,899,458	13,821,553	14,469,795
	ACCRUAL ADJ		-	-	-	-
	TOTAL REVENUES*	13,636,448	13,899,458	13,899,458	13,821,553	14,469,795

*EXCLUDES PAYMENT FROM COMPONENT UNIT (BCDC); INCLUDES INSURANCE PROCEEDS; AND EXCLUDES ADJUSTMENT FOR UNCOLLECTIBLE ACCOUNTS.

INTERLOCAL AGREEMENTS

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
WASHINGTON COUNTY	\$ 96,742	\$ 101,063	\$ 101,063	\$ 35,000	\$ 35,000
BLINN COLLEGE	0	0	0	22,500	22,500
BOYS & GIRLS CLUB	5,643	0	0	0	0
BREHAM INDEPENDENT SCHOOL DISTRICT	140,725	144,442	144,442	155,392	212,976
BREHAM HOUSING AUTHORITY	56,809	56,809	56,809	33,809	0
TOTAL INTERLOCAL AGREEMENTS	\$ 299,919	\$ 302,314	\$ 302,314	\$ 246,701	\$ 270,476

TRANSFERS-IN

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
601.09 HOTEL/MOTEL FUND	\$ 68,000	\$ 73,000	\$ 73,000	\$ 78,700	\$ 75,800
602.00 ELECTRIC FUND	1,717,704	1,817,064	1,817,064	1,871,944	1,993,573
602.18 2014 CAPITAL PROJECTS	0	0	0	13,008	0
602.21 EMERGENCY MANAGEMENT FUND	13,523	0	0	0	0
602.33 COURT TECH/SEC FUND	36,743	21,000	21,000	18,104	20,000
603.00 GAS FUND	360,964	390,880	390,880	393,100	419,705
604.00 WATER FUND	369,223	415,658	415,658	403,714	433,012
605.00 SEWER FUND	233,544	261,740	261,740	255,375	273,922
606.00 SANITATION FUND	311,652	337,098	337,098	339,115	362,067
625.00 BCDC FUND	86,363	131,000	131,000	95,250	166,500
650.00 WORKERS COMP	140,000	0	0	0	0
683.00 BOND PROCEEDS	1,287,454	0	0	0	0
TOTAL TRANSFERS IN	\$ 4,625,170	\$ 3,447,440	\$ 3,447,440	\$ 3,468,310	\$ 3,744,579

TRANSFERS-OUT

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
602.03 AIRPORT FUND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,577
623.40 PARKS SPECIAL FUND	2,018	0	0	10,000	0
662.00 EQUIPMENT FUND	684,980	0	0	211,014	0
664.00 STREETS & DRAINAGE FUND	900,000	0	0	0	0
TOTAL TRANSFERS OUT	\$ 1,586,998	\$ 0	\$ 0	\$ 221,014	\$ 57,577
TOTAL TRANSFERS IN/(OUT)	\$ 3,038,172	\$ 3,447,440	\$ 3,447,440	\$ 3,247,296	\$ 3,687,002

* REVISED ANNUAL ESTIMATE

**CITY OF BRENHAM
FY19 BUDGET**

FUND 101 - DEPARTMENT EXPENDITURES

	FY17 ACTUAL	FY18		RAE	FY19 BUDGET	FAV/(UNFAV)	
		ORIGINAL	ADJUSTED			FY18 RAE VS BUDGET (A)	FY19 BUDGET VS FY18 BUDGET (A)
CULTURE AND RECREATION							
049 MARKETING & PUBLIC RELATIONS	400,269	450,155	450,155	432,940	482,411	17,215	(32,256)
144 PARKS	1,185,456	1,272,725	1,272,725	1,306,325	1,463,540	(33,600)	(190,815)
146 LIBRARY	535,249	547,947	547,947	533,990	552,545	13,957	(4,598)
149 AQUATIC CENTER	778,726	862,603	862,603	860,686	950,608	1,917	(88,005)
SUBTOTAL	2,899,700	3,133,430	3,133,430	3,133,941	3,449,104	(511)	(315,674)
GENERAL GOVERNMENT							
100 NON-DEPT DIRECT EXPEND	502,247	410,694	410,694	489,672	420,863	(78,978)	(10,169)
110 NON-DEPT MISC EXPEND	53,773	83,686	83,686	65,646	125,084	18,040	(41,398)
121 ADMINISTRATION	793,827	980,843	980,843	897,803	982,623	83,040	(1,780)
122 DEVELOPMENT SERVICES	491,003	514,123	514,123	454,629	664,788	59,494	(150,665)
123 HUMAN RESOURCES	219,191	265,632	265,632	271,163	235,178	(5,531)	30,454
125 MAIN ST/ECONOMIC DEV	134,067	161,323	161,323	151,655	0	9,668	161,323
128 ENGINEERING SERVICES	139,853	151,285	151,285	159,997	0	(8,712)	151,285
131 FACILITY/FLEET MAINT	730,163	744,211	744,211	807,443	846,524	(63,232)	(102,313)
133 FINANCE & ADMIN SERVICES	930,788	986,201	986,201	975,140	1,136,489	11,061	(150,288)
135 PURCHASING/CENTRAL WRHSE	275,534	293,415	293,415	285,413	306,129	8,002	(12,714)
155 MUNICIPAL COURT	466,136	496,044	496,044	487,898	509,395	8,146	(13,351)
167 GENERAL GOVT SERVICES	286,047	304,677	304,677	274,355	256,989	30,322	47,688
172 INFORMATION TECHNOLOGY	604,141	658,147	658,147	649,038	714,124	9,109	(55,977)
SUBTOTAL	5,626,770	6,050,281	6,050,281	5,969,852	6,198,186	80,429	(147,905)
HEALTH AND WELFARE							
154 ANIMAL SERVICES	398,036	461,237	461,237	562,397	588,089	(101,160)	(126,852)
HIGHWAYS AND STREETS							
141 STREETS	1,159,807	1,281,796	1,281,796	1,175,008	1,354,975	106,788	(73,179)
148 AIRPORT	74,142	85,150	85,150	119,119	129,370	(33,969)	(44,220)
SUBTOTAL	1,233,949	1,366,946	1,366,946	1,294,127	1,484,345	72,819	(117,399)
PUBLIC SAFETY							
050 CITY COMMUNICATIONS	288,465	324,491	324,491	197,495	190,942	126,996	133,549
151 POLICE	3,902,988	3,995,280	3,995,280	3,977,886	4,216,274	17,394	(220,994)
152 FIRE	1,901,166	2,012,233	2,012,233	1,982,151	2,026,857	30,082	(14,624)
SUBTOTAL	6,092,619	6,332,004	6,332,004	6,157,532	6,434,073	174,472	(102,069)
TOTAL EXPENDITURES	16,251,075	17,343,898	17,343,898	17,117,849	18,153,797	226,049	(809,899)

GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
121 ADMINISTRATION	\$ 793,827	\$ 980,843	\$ 980,843	\$ 897,803	\$ 982,623
122 DEVELOPMENT SERVICES	491,003	514,123	514,123	454,629	664,788
123 HUMAN RESOURCES	219,191	265,632	265,632	271,163	235,178
125 MAIN STREET	134,067	161,323	161,323	151,655	0
128 ENGINEERING SERVICES	139,853	151,285	151,285	159,997	0
131 MAINTENANCE	730,163	744,211	744,211	807,443	846,524
133 FINANCE	930,788	986,201	986,201	975,140	1,136,489
135 PURCHASING/WAREHOUSE	275,534	293,415	293,415	285,413	306,129
141 STREETS	1,159,807	1,281,796	1,281,796	1,175,008	1,354,975
144 PARKS	1,185,456	1,272,725	1,272,725	1,306,325	1,463,540
146 LIBRARY	535,249	547,947	547,947	533,990	552,545
148 AIRPORT	74,142	85,150	85,150	119,119	129,370
049 MARKETING & PUBLIC RELATIONS	400,269	450,155	450,155	432,940	482,411
149 AQUATICS CENTER	778,726	862,603	862,603	860,686	950,608
050 CITY COMMUNICATIONS	288,465	324,491	324,491	197,495	190,942
151 POLICE	3,902,988	3,995,280	3,995,280	3,977,886	4,216,274
152 FIRE	1,901,166	2,012,233	2,012,233	1,982,151	2,026,857
154 ANIMAL SERVICES	398,036	461,237	461,237	562,397	588,089
155 MUNICIPAL COURT	466,136	496,044	496,044	487,898	509,395
167 GENERAL GOVERNMENT SERVICES	286,047	304,677	304,677	274,355	256,989
172 INFORMATION TECHNOLOGY	604,141	658,147	658,147	649,038	714,124
100 NON-DEPT DIRECT	502,247	410,694	410,694	489,672	420,863
110 NON-DEPT MISC	53,773	83,686	83,686	65,646	125,084
TOTAL EXPENDITURES	\$ 16,251,075	\$ 17,343,898	\$ 17,343,898	\$ 17,117,849	\$ 18,153,797

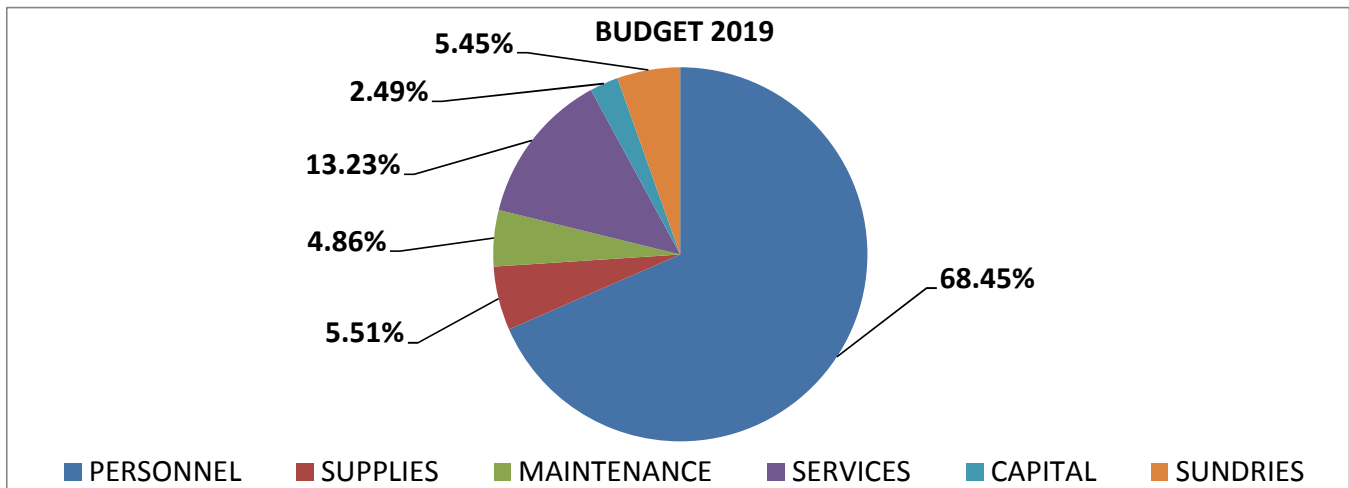
GENERAL FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT		BUDGET 2019 VERSUS		
		ORIGINAL 2018	AMENDED 2018	RAE* 2018
121	ADMINISTRATION	0.18%	0.18%	9.45%
122	DEVELOPMENT SERVICES	29.31%	29.31%	46.23%
123	HUMAN RESOURCES	-11.46%	-11.46%	-13.27%
125	MAIN STREET	-100.00%	-100.00%	-100.00%
128	ENGINEERING SERVICES	-100.00%	-100.00%	-100.00%
131	MAINTENANCE	13.75%	13.75%	4.84%
133	FINANCE	15.24%	15.24%	16.55%
135	PURCHASING/WAREHOUSE	4.33%	4.33%	7.26%
141	STREETS	5.71%	5.71%	15.32%
144	PARKS	14.99%	14.99%	12.03%
146	LIBRARY	0.84%	0.84%	3.47%
148	AIRPORT	51.93%	51.93%	8.61%
049	MARKETING & PUBLIC RELATIONS	7.17%	7.17%	11.43%
149	AQUATICS CENTER	10.20%	10.20%	10.45%
050	CITY COMMUNICATIONS	-41.16%	-41.16%	-3.32%
151	POLICE	5.53%	5.53%	5.99%
152	FIRE	0.73%	0.73%	2.26%
154	ANIMAL SERVICES	27.50%	27.50%	4.57%
155	MUNICIPAL COURT	2.69%	2.69%	4.41%
167	GENERAL GOVERNMENT SERVICES	-15.65%	-15.65%	-6.33%
172	INFORMATION TECHNOLOGY	8.51%	8.51%	10.03%
100	NON-DEPT DIRECT	2.48%	2.48%	-14.05%
110	NON-DEPT MISC	49.47%	49.47%	90.54%
TOTAL		4.67%	4.67%	6.05%

* REVISED ANNUAL ESTIMATE

GENERAL FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
PERSONNEL	\$ 11,225,538	\$ 12,082,382	\$ 12,082,382	\$ 11,539,971	\$ 12,426,341
SUPPLIES	869,117	892,815	912,855	953,745	1,000,810
MAINTENANCE	693,312	817,300	804,060	838,815	883,120
SERVICES	2,209,621	2,289,285	2,286,285	2,592,859	2,402,047
CAPITAL	468,021	248,835	259,735	330,967	452,401
SUNDRIES	785,467	1,013,281	998,581	861,492	989,078
TOTAL EXPENDITURES	\$ 16,251,075	\$ 17,343,898	\$ 17,343,898	\$ 17,117,849	\$ 18,153,797



GENERAL FUND EXPENDITURES BY CATEGORY - % CHANGE

CATEGORY	BUDGET 2019 VERSUS		
	ORIGINAL 2018	AMENDED 2018	RAE* 2018
PERSONNEL	2.85%	2.85%	7.68%
SUPPLIES	12.10%	9.64%	4.93%
MAINTENANCE	8.05%	9.83%	5.28%
SERVICES	4.93%	5.06%	-7.36%
CAPITAL	81.81%	74.18%	36.69%
SUNDRIES	-2.39%	-0.95%	14.81%
TOTAL	4.67%	4.67%	6.05%

GENERAL FUND DECISION PACKAGES

DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
121 ADMINISTRATION	450.00 Video Marketing ²	\$ 14,014
141 STREETS	803.00 One (1) Mile of Street Reconstruction	202,700
144 PARKS	813.44 Replace 2 Mowers (Units #163 & 302) w/ 1-100" Toro Mower ²	43,000
	716.42 Fireman's Park - Bleacher Painting/Repairs ⁴	50,000
	716.42 Fireman's Park - Night Light Replacement ⁴	15,000
	716.42 Fireman's Park - Bottle Filling Stations (1) ⁴	2,200
	716.44 Hohlt Park - Bottle Filling Stations (6) ⁴	13,400
	716.47 Hattie Mae Flowers Park - Entrance Signs ⁴	7,500
	716.48 Henderson Park - Lightning Detector ⁴	11,000
	716.48 Henderson Park - Bottle Filling Stations (1) ⁴	2,200
	716.49 Jerry Wilson Park - Entrance Signs ⁴	7,500
	716.53 Pickle Ball Court Modifications ⁴	29,000
	716.53 Jackson Street Park - Parking Lots (3) ⁴	22,000
	716.53 Jackson Street Park - Lightning Detector ⁴	11,000
	716.53 Jackson Street Park - Bottle Filling Stations (1) ⁴	2,200
	816.42 Fireman's Park - Playground Equipment ⁴	90,000
	816.42 Fireman's Park - Backstop Netting ⁴	25,000
	816.42 WPA Rock Party Room Repairs ⁴	21,000
	816.44 Hohlt Park - Playground Equipment ⁴	68,000
	816.44 Hohlt Park - Nature Trail Improvements ⁴	40,000
	816.47 Hattie Mae Flowers - Basketball Court Lights ⁴	15,000
	816.48 Henderson Park Improvements Phase II ⁴	300,000
	816.62 Linda Anderson Park - Cover Batting Cages ⁴	30,000
049 MARKETING & PR	402.00 Update to Main Street Downtown Master Plan ³	50,000
	815.25 Design of Commerce St. Streetscapes/Pedestrian Retail Zone ⁵	25,000
	948.40 Christmas Stroll Programming ³	10,000
	948.60 Movies in the Park (1/2 total cost) ³	4,000
149 AQUATICS	816.35 Aquatic Center Playground Equipment ⁴	60,000
	311.10 Tower Structure Repair ³	50,000
	311.10 Country Cone Refurbishments ³	18,000
	311.10 Country Cone Refurbishments ³	12,500
	311.10 Popsicle Refurbishments ³	10,000
	312.00 Sand Filters - Competition & Therapy Pools ³	12,000
	816.35 Aflex Inflatable Water Features ⁴	25,000
151 POLICE	815.51 Covered Parking for Police Vehicles ²	50,000
152 FIRE	815.00 Security Fence around Fire Station ²	52,000
154 ANIMAL CONTROL/SHELTER	813.54 Animal Control Vehicle w/Climate Control Box - Unit #114 ²	52,000
155 MUNICIPAL COURT	992.00 Laserfiche & Adobe Licenses ¹	1,024
	992.00 Computer Replacement ¹	3,200
	994.00 Handheld Ticket Writers (2) ¹	8,000
TOTAL DEPARTMENTS		\$ 1,464,438

¹ PAID OUT OF FUND 233 COURT TECHNOLOGY & SECURITY FUND

² PAID OUT OF FUND 236 EQUIPMENT FUND

³ PAID OUT OF FUND 101 GENERAL FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

⁴ PAID OUT OF FUND 234 PARKS CAPITAL PROJECTS FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

⁵ PAID OUT OF FUND 236 EQUIPMENT FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND



STAFFING (FTEs)

City Manager	1.00
City Secretary	1.00
Deputy City Secretary	1.00
Executive Administrative Assistant Communications & Public Relations Manager	1.00
Deputy City Secretary II	0.50
Part-Time Workers	0.57
Total FTEs	6.07
Mayor	1.00
Council Members	6.00

The Administration Department includes the Office of the City Manager and the Office of the City Secretary. The Office of the City Manager is responsible for supervising day-to-day operations of all City departments. In addition to supervising department heads, the City Manager is responsible for the annual budget, researching and making recommendations to Council, meeting with citizens to understand their needs, and providing executive leadership.

The Office of the City Secretary maintains and preserves the official records of the City, including Council minutes, contracts, agreements, ordinances, resolutions, and deeds. The City Secretary is the designated Records Management Officer for the City. In addition, the City Secretary provides election services to all voters and candidates. The City Secretary's Office is also responsible for open records and public information requests, the issuance of certain permits and licenses including alcoholic beverage licenses, taxi and limousine vehicle permits and solicitor and vendor permits. This Office also collects various franchise fees and hotel/motel occupancy taxes.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for Economic Development, City Services, and Interagency Cooperation.

- > Establish the framework to implement City Council objectives;
- > Work with other governmental agencies to develop and deliver cost effective services;
- > Establish ordinance tracking system to assist in the update and maintenance of the City's Code;
- > Develop a handbook for all advisory board and committee members
- > Research funding opportunities to assist with the preservation of historical documents;
- > Implement a new Special Events permitting process for improved coordination of City-wide events; and
- > Research and develop new procedures and forms for City-issued licenses.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 466,022	\$ 554,664	\$ 554,664	\$ 531,855	\$ 591,647
Supplies	27,107	18,500	21,500	22,913	32,450
Maintenance	0	0	0	0	0
Services	200,832	198,734	195,734	214,002	213,426
Capital	0	0	0	0	12,000
Sundries	102,391	208,945	208,945	129,033	133,100
Total Department Expenditures	\$ 796,351	\$ 980,843	\$ 980,843	\$ 897,803	\$ 982,623

DECISION PACKAGES FUNDED

212.00 New Projector & Screen in Conference Room	\$ 5,200
450.00 Video Marketing ¹	14,014
712.00 Office Furniture for City Manager	12,000
	\$ 31,214

OUTPUTS

Strategic Objective Reporting	1	1	1	1	1
Council Meetings Held	25	28	28	30	35
Ordinances Passed	18	25	25	18	25
Resolutions Passed	24	30	30	26	30
Open Records Requests	572	550	550	455	500
Liquor Licenses Processed	29	45	45	56	45
Special Event Permits	44	45	45	50	50
Vendor/Solicitor Permits	55	50	50	86	50

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

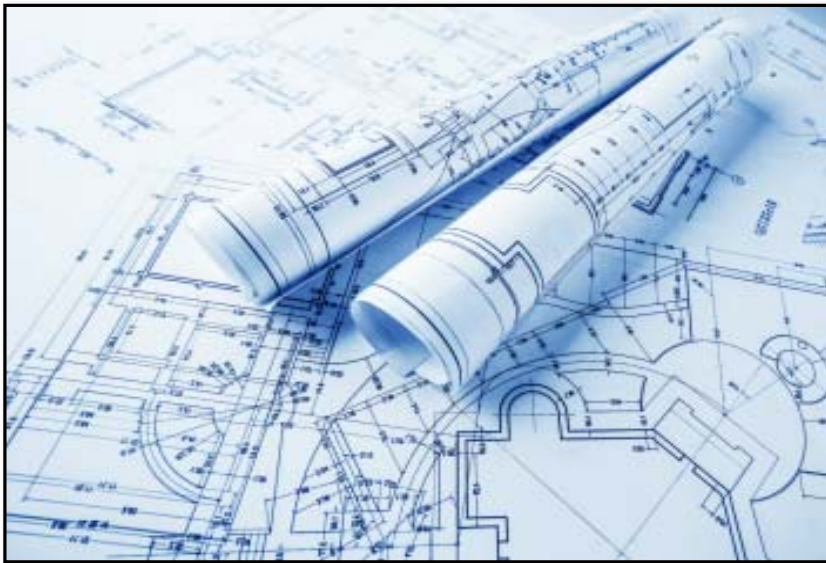
LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 351,435	\$ 413,415	\$ 413,415	\$ 394,607	\$ 434,821
102.00	OVERTIME PAY	0	100	100	1,000	100
103.00	OASDI/MEDICARE	24,445	32,981	32,981	28,753	34,511
103.02	MATCHING RETIREMENT	28,946	38,938	38,938	36,564	41,019
105.00	LONGEVITY PAY	2,105	2,430	2,430	1,890	1,580
105.01	EDUCATION/MISCELLANEOUS	13,800	13,292	13,292	19,939	12,600
106.00	MEDICAL INSURANCE	39,627	50,088	50,088	46,262	63,801
106.01	LIFE INSURANCE	1,341	1,580	1,580	1,171	1,456
106.02	LONG TERM DISABILITY	791	877	877	744	810
107.00	WORKERS' COMPENSATION	1,007	963	963	925	949
118.00	ACCRUED COMP TIME	2,524	0	0	0	0
204.00	POSTAGE & FREIGHT	1,159	1,000	1,000	2,500	2,000
205.00	OFFICE SUPPLIES	5,052	3,100	6,100	5,014	5,000
206.00	EMPLOYEE RELATIONS	1,584	2,000	2,000	1,742	2,000
207.00	REPRODUCTION & PRINTING	6,619	6,000	6,000	6,910	9,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	0	0	58	0
209.00	EDUCATIONAL	118	500	500	483	500
211.00	CLEANING & JANITORIAL	2,014	2,000	2,000	2,639	2,600
212.00	COMPUTER EQUIPMENT & SUPPLIES	9,604	2,200	2,200	2,326	8,300
213.00	COMMUNICATIONS EQUIPMENT	371	500	500	382	1,500
218.00	PHOTOGRAPHY	0	200	200	260	250
223.00	SMALL APPLIANCES	18	0	0	0	0
250.00	OTHER SUPPLIES	568	1,000	1,000	599	800

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
402.00	AUDITS/CONSULTANTS FEES	\$ 24,504	\$ 24,234	\$ 24,234	\$ 35,000	\$ 11,000
403.00	TELEPHONE	596	1,000	1,000	679	800
407.00	LEGAL NOTICES	0	5,000	5,000	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,386	5,000	5,000	5,800	5,000
411.00	CITY ATTORNEY'S FEES	135,357	130,000	130,000	142,000	158,000
413.00	ACCIDENT/DAMAGE CLAIMS	16,302	10,000	10,000	10,109	10,000
419.00	LEGAL FEES	3,767	7,000	4,000	2,047	4,000
424.00	SERVICE CONTRACTS	16,326	15,000	15,000	16,957	23,126
450.00	OTHER SERVICES	1,594	1,500	1,500	1,410	1,500
712.00	OFFICE FURNITURE/EQUIPMENT	0	0	0	0	12,000
901.00	LIAB/CASUALTY INSURANCE	64,925	82,000	82,000	62,441	66,000
907.00	ELECTION EXPENSE	365	0	0	0	7,000
907.10	CHARTER ELECTION EXPENSE	0	0	0	0	3,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	24,293	33,000	33,000	38,223	40,600
908.10	MILEAGE	1,454	3,000	3,000	2,539	5,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	4,843	5,000	5,000	6,126	5,000
924.00	CONTINGENCY	0	80,000	80,000	0	0
928.00	BRAZOS VALLEY COUNCIL	3,000	3,000	3,000	3,000	3,000
939.00	MOVING/HOUSING EXPENSE	0	0	0	6,680	0
949.00	UNEMPLOYMENT BENEFITS	0	0	0	24	0
950.00	OTHER SUNDRY	3,511	2,945	2,945	10,000	3,500
TOTAL DEPARTMENT EXPENDITURES		\$ 796,351	\$ 980,843	\$ 980,843	\$ 897,803	\$ 982,623

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Director of Development Services/Engineer	1.00
Assistant Director of Development Services	1.00
Building Official	1.00
Building & Health Inspector	1.00
Planning Technician	1.00
Administrative Assistant	1.00
GIS Technician	0.50
Part-Time Code Enforcement Workers	0.70
Total FTEs	7.20

The Development Services Department provides quality customer service and guidance to property owners, developers, real estate agents, and brokers on development requirements. The Development Services Department consists of the following divisions: Planning, Building, Engineering, Code Compliance, and Airport. It provides specialized services to the community and developers. Without these, it would be very difficult for the City to enforce and protect public health and safety. The Development Services Department also serves as a liaison for the Planning and Zoning Commission, Board of Adjustment, Airport Advisory Board, and Building Standards Commission. The department also assists with economic development. Engineering provides support to Public Works and Public Utilities for public infrastructure projects. Engineering coordinates with Local, State, and Federal agencies.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for Economic Development and City Services.

- > Provide the highest level of customer service possible;
- > Actively seek and identify economic and community development opportunities;
- > Review subdivision and zoning ordinances and recommend revisions as deemed necessary;
- > Identify opportunities to improve the City's built environment and improve our quality of place;
- > Assist the public in navigating the City's development processes to ensure quality development within the City;
- > Manage and supervise planning, economic development, and historic preservation programs.
- > Provide technical engineering advice and assistance to City departments;
- > Manage consultants and contractors for public projects;
- > Provide assistance to developers, contractors, and design professionals;
- > Review and approve development site plans, engineering drawings, surveys, plats, and construction permits;
- > Revise and maintain construction details, specifications, and manuals;
- > Oversee City infrastructure projects, including inspecting and reviewing projects to monitor compliance with plans and specifications;
- > Revise ordinances to comply with state and federal laws and to meet the needs of the community; and
- > Protect the life and safety of public and private properties while promoting public safety and health.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 415,274	\$ 446,393	\$ 446,393	\$ 358,560	\$ 581,008
Supplies	22,490	21,900	21,900	38,582	26,300
Maintenance	1,064	900	900	3,034	2,500
Services	38,318	29,880	29,880	42,619	38,380
Capital	1,520	0	0	1,270	0
Sundries	12,689	15,050	15,050	10,564	16,600
Total Department Expenditures	\$ 491,354	\$ 514,123	\$ 514,123	\$ 454,629	\$ 664,788
DECISION PACKAGES FUNDED					
None					
OUTPUTS**					
# of Planning & Zoning Commission Meetings	14	12	12	10	15
# of Board of Adjustment & Appeal Meetings	9	8	8	9	15
# of Airport Advisory Board Meetings	2	2	2	3	4
# of Building Standards Commission Meetings	2	2	2	1	1
# Permits Issued	1,294	1,400	1,400	916	1,400
# Inspections	2,695	2,750	2,750	2,254	2,750
OUTCOMES					
% Change in Permit Revenue	10.18%	30.42%	30.42%	-13.49%	8.83%

* REVISED ANNUAL ESTIMATE

** INFORMATION BASED ON CALENDAR YEAR

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 305,452	\$ 329,186	\$ 329,186	\$ 264,225	\$ 425,395
102.00	OVERTIME PAY	92	200	200	200	200
103.00	OASDI/MEDICARE	23,522	26,014	26,014	20,232	33,414
103.02	MATCHING RETIREMENT	26,702	31,458	31,458	24,247	41,266
105.00	LONGEVITY PAY	3,685	3,935	3,935	3,801	4,115
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	923	6,000
106.00	MEDICAL INSURANCE	46,390	46,413	46,413	42,428	66,766
106.01	LIFE INSURANCE	1,175	1,308	1,308	903	1,487
106.02	LONG TERM DISABILITY	651	723	723	611	826
107.00	WORKERS' COMPENSATION	1,254	1,156	1,156	990	1,539
118.00	ACCRUED COMP TIME	351	0	0	0	0
202.00	FUEL	3,340	3,000	3,000	3,294	4,000
203.00	TOOLS/SMALL EQUIPMENT	33	200	200	100	400
204.00	POSTAGE & FREIGHT	2,351	2,500	2,500	2,500	3,100
205.00	OFFICE SUPPLIES	3,166	1,000	1,000	15,000	3,000
206.00	EMPLOYEE RELATIONS	194	500	500	413	600
207.00	REPRODUCTION & PRINTING	6,732	9,000	9,000	9,000	10,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	480	800	800	800	800
209.00	EDUCATIONAL	100	300	300	1,114	1,750
211.00	CLEANING & JANITORIAL	34	0	0	12	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	5,298	4,500	4,500	5,464	2,300
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	636	0
250.00	OTHER SUPPLIES	762	100	100	249	300
303.00	VEHICLES/LARGE EQUIPMENT	1,064	500	500	2,579	2,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	400	400	455	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
402.00	AUDITS/CONSULTANTS	\$ 3,786	\$ 0	\$ 0	\$ 0	\$ 0
403.00	TELEPHONE	235	0	0	912	2,500
408.10	RENTALS/LEASES-FLEET	180	375	375	375	875
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,818	1,500	1,500	1,185	2,000
418.00	SUBSTANDARD BUILDING EXPENSE	1,400	0	0	10,781	0
422.00	CONTRACT LABOR	8,475	5,500	5,500	2,750	5,500
424.00	SERVICE CONTRACTS	15,483	17,505	17,505	17,505	19,005
445.00	CODE ENFORCEMENT	5,321	5,000	5,000	9,000	7,500
450.00	OTHER SERVICES	620	0	0	111	1,000
712.00	OFFICE FURNITURE/EQUIPMENT	1,520	0	0	1,270	0
901.00	LIAB/CASUALTY INSURANCE	551	600	600	809	1,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	7,618	6,800	6,800	6,800	12,000
908.10	MILEAGE	104	950	950	955	2,500
908.20	CONTINUING EDUCATION	4,055	6,000	6,000	1,300	0
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	361	700	700	700	1,000
950.00	OTHER SUNDRY	0	0	0	0	100
TOTAL DEPARTMENT EXPENDITURES		\$ 491,354	\$ 514,123	\$ 514,123	\$ 454,629	\$ 664,788

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Human Resources Director	1.00
Human Resources Specialist	1.00
Human Resources Assistant	0.50
Total FTEs	2.50

The Human Resources Department seeks to attract, engage, develop, support and retain a well-qualified workforce to best serve the residents of the City of Brenham. The department is responsible for delivering quality human resources programs and services from recruitment to retirement. The HR department maintains classification and compensation of all employees, as well as all personnel and benefit records. Each year the department coordinates the employee health fair, in conjunction with the city’s benefit open enrollment period. The annual holiday celebration, retirement and service recognitions, as well as other employee gatherings are hosted by the Human Resources Department. The department offers computer software training programs and leadership development training to all employees. Administration of the worker's compensation program and loss prevention training is also handled in the Human Resource department. This department also manages employee group medical and other benefit coverage, administers the workers' compensation program, and coordinates safety and loss prevention programs.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for Human Resources.

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

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 177,438	\$ 192,625	\$ 192,625	\$ 188,276	\$ 193,446
Supplies	6,509	6,925	6,925	6,670	4,000
Maintenance	0	0	0	0	0
Services	14,620	45,635	45,635	53,461	16,035
Capital	0	0	0	0	0
Sundries	20,624	20,447	20,447	22,756	21,697
Total Department Expenditures	\$ 219,191	\$ 265,632	\$ 265,632	\$ 271,163	\$ 235,178
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
New Hires Processed	109	100	100	105	100
Terminations Processed	90	75	75	61	65
Job Applications Processed	1,939	2,000	2,000	1,283	1,500
Jobs Advertised	53	50	50	62	60
Training Classes Held	13	15	15	5	12
Workers' Compensation Claims	22	25	25	29	25
Quarterly Loss Prevention Training	5	12	12	9	12
Property/Liability Damage Claims	43	35	35	28	30
OUTCOMES					
Full Time Turnover Rate	14.08%	10.00%	10.00%	15.02%	13.57%

* REVISED ANNUAL ESTIMATE

DEPT 123 - HUMAN RESOURCES DEPARTMENT

\$235,178

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 135,364	\$ 142,654	\$ 142,654	\$ 141,289	\$ 142,020
103.00	OASDI/MEDICARE	9,572	11,018	11,018	10,230	10,974
103.02	MATCHING RETIREMENT	10,711	12,643	12,643	11,947	12,622
105.00	LONGEVITY PAY	1,065	1,190	1,190	1,181	1,225
106.00	MEDICAL INSURANCE	19,542	23,955	23,955	22,619	25,571
106.01	LIFE INSURANCE	524	542	542	455	465
106.02	LONG TERM DISABILITY	290	299	299	253	259
107.00	WORKERS' COMPENSATION	370	324	324	302	310
204.00	POSTAGE & FREIGHT	243	300	300	254	200
205.00	OFFICE SUPPLIES	1,806	650	650	367	500
206.00	EMPLOYEE RELATIONS	158	0	0	73	100
207.00	REPRODUCTION & PRINTING	1,207	1,200	1,200	1,197	1,200
209.00	EDUCATIONAL	10	0	0	0	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,046	4,775	4,775	4,462	2,000
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	317	0
250.00	OTHER SUPPLIES	40	0	0	0	0
402.00	AUDITS/CONSULTANTS FEES	0	30,000	30,000	36,560	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	249	800	800	1,049	1,000
410.00	PRE-EMP PHYCLS/NON DOT DRG TST	7,166	6,000	6,000	5,595	6,000
412.00	CDL DOT DRUG TESTS	2,562	3,000	3,000	3,145	3,000
424.00	SERVICE CONTRACTS	4,607	5,800	5,800	5,913	6,000
450.00	OTHER SERVICES	35	35	35	1,199	35
908.00	SEMINARS/MEMBERSHIP/TRAVE	4,828	4,300	4,300	3,456	4,000
908.05	EMPLOYEE TRAINING	1,590	500	500	500	1,000
908.10	MILEAGE	179	250	250	300	300
930.00	SPECIAL EVENTS	13,528	14,500	14,500	17,000	15,500
950.00	OTHER SUNDRY	500	897	897	1,500	897
TOTAL DEPARTMENT EXPENDITURES		\$ 219,191	\$ 265,632	\$ 265,632	\$ 271,163	\$ 235,178

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)



None

Total FTEs

0.00

The Main Street department was merged with Community Programs & Marketing (dept 049) on October 1, 2018.

The purpose of the Main Street program is to revitalize the central Brenham business district. A four point approach (e.g. design, organization, promotion, and economic restructuring) is utilized to encourage reinvestment and preservation and to entice businesses, customers, visitors, and downtown residents to the historic district. Downtown Brenham is a unique attraction for the community that it is open every day, year-round. Under the direction of the Main Street Board, the program partners with community volunteers, the Chamber of Commerce, the Convention and Visitors Bureau, the Hotel Occupancy Tax Board, and the BCDC to accomplish objectives that will preserve the heart of the community.

Community Programs & Marketing now provides these services.

DEPT 125 - MAIN STREET DEPARTMENT

\$0

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 92,039	\$ 109,793	\$ 109,793	\$ 101,240	\$ 0
Supplies	2,385	5,030	5,030	5,049	0
Maintenance	0	0	0	0	0
Services	2,457	12,800	12,800	11,204	0
Capital	1,883	0	0	0	0
Sundries	35,304	33,700	33,700	34,162	0
Total Department Expenditures	\$ 134,067	\$ 161,323	\$ 161,323	\$ 151,655	\$ 0

1

DECISION PACKAGES FUNDED

None

OUTPUTS

Downtown Reinvestment	\$1,200,000	\$1,250,000	\$1,250,000	\$1,249,500	
# Downtown Events	8	8	8	8	Moved to Dept 049
# Event Visitors	13,500	16,000	16,000	18,000	
Volunteer Hours Logged	2,300	2,100	2,100	2,200	

OUTCOMES

National Main St Recognition	Yes	Yes	Yes	Yes	Moved to Dept 049
% Change in Event Revenue	22.57%	20.41%	20.41%	-6.31%	

* REVISED ANNUAL ESTIMATE

¹ AS OF OCTOBER 1, 2018, THE OPERATIONS OF THE MAIN STREET DEPARTMENT MERGED WITH DEPT 049 COMMUNITY PROGRAMS & MARKETING.

DEPT 125 - MAIN STREET DEPARTMENT

\$0

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 65,337	\$ 79,371	\$ 79,371	\$ 72,401	\$ 0
103.00	OASDI/MEDICARE	4,684	6,190	6,190	5,347	0
103.02	MATCHING RETIREMENT	5,887	6,768	6,768	6,542	0
105.00	LONGEVITY PAY	1,040	1,103	1,103	1,105	0
106.00	MEDICAL INSURANCE	14,467	15,487	15,487	15,268	0
106.01	LIFE INSURANCE	286	285	285	268	0
106.02	LONG TERM DISABILITY	158	158	158	148	0
107.00	WORKERS' COMPENSATION	180	431	431	161	0
204.00	POSTAGE	(53)	100	100	100	0
205.00	OFFICE SUPPLIES	42	50	50	109	0
207.00	REPRODUCTION & PRINTING	2,396	3,500	3,500	3,500	0
207.00	CLOTHING/PERS PROTECTIVE EQUIP	0	400	400	400	0
211.00	CLEANING AND JANITORIAL	0	0	0	18	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	980	980	807	0
250.00	OTHER SUPPLIES	0	0	0	115	0
408.10	RENTALS/LEASES-FLEET	0	0	0	125	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,922	6,500	6,500	5,577	0
424.00	SERVICE CONTRACTS	535	6,300	6,300	5,502	0
712.00	OFFICE FURNITURE/EQUIPMENT	1,883	0	0	0	0
715.00	OTHER CAPITAL	0	0	0	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,625	4,450	4,450	3,605	0
908.10	MILEAGE	743	1,000	1,000	771	0
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	679	1,250	1,250	1,250	0
948.00	DOWNTOWN EXPENSE-OTHER	19,930	12,500	12,500	16,500	0
948.50	HOT NIGHTS, COOL TUNES	243	0	0	36	0
948.90	LOCAL HISTORY DAY PROGRAM	10,085	14,500	14,500	12,000	0
TOTAL DEPARTMENT EXPENDITURES		\$ 134,067	\$ 161,323	\$ 161,323	\$ 151,655	\$ 0

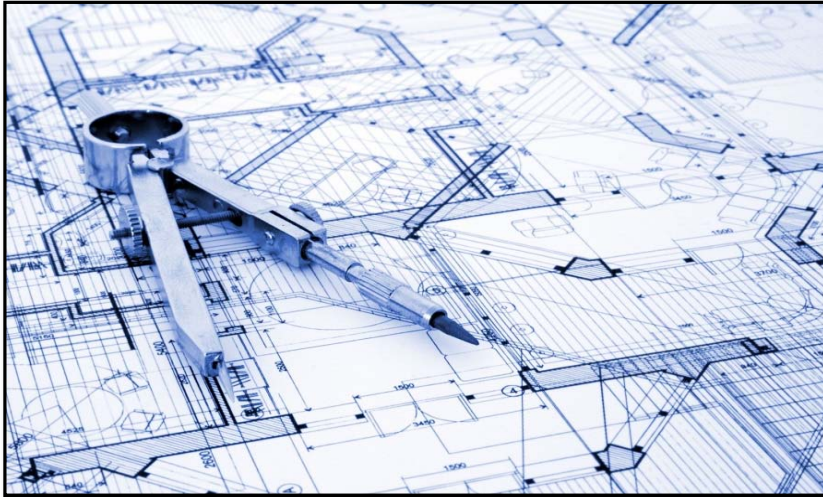
* REVISED ANNUAL ESTIMATE

¹ AS OF OCTOBER 1, 2018, THE OPERATIONS OF THE MAIN STREET DEPARTMENT MERGED WITH DEPT 049 COMMUNITY PROGRAMS & MARKETING.



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STAFFING (FTEs)



None

Total FTEs

0.00

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

Prior to this date, the Engineering Department provided quality customer service and guidance to property owners, developers, real estate agents, and brokers on development requirements. Engineering provides support to Public Works and Public Utilities for public infrastructure projects. The City Engineer managed Brenham Municipal Airport Fixed Base Operator projects and was a liaison to the Brenham Airport Advisory Board. Engineering coordinates with Local, State, and Federal agencies.

Development Services now provides these services.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 134,561	\$ 141,135	\$ 141,135	\$ 151,597	\$ 0
Supplies	2,689	2,050	2,050	1,544	0
Maintenance	0	0	0	0	0
Services	843	3,000	3,000	1,756	0
Capital	0	0	0	0	0
Sundries	1,759	5,100	5,100	5,100	0
Total Department Expenditures	\$ 139,853	\$ 151,285	\$ 151,285	\$ 159,997	\$ 0

DECISION PACKAGES FUNDED

None

OUTPUTS

None

OUTCOMES

None

* REVISED ANNUAL ESTIMATE

¹ AS OF OCTOBER 1, 2018, THE OPERATIONS OF THE ENGINEERING SERVICES DEPARTMENT MERGED WITH DEPT 122 DEVELOPMENT SERVICES.

DEPT 128 - ENGINEERING SERVICES DEPARTMENT

\$0

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 99,109	\$ 102,665	\$ 102,665	\$ 112,402	\$ 0
103.00	OASDI/MEDICARE	7,688	8,335	8,335	8,808	0
103.02	MATCHING RETIREMENT	9,295	10,903	10,903	11,284	0
105.00	LONGEVITY PAY	50	113	113	123	0
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	0
106.00	MEDICAL INSURANCE	11,186	11,977	11,977	11,811	0
106.01	LIFE INSURANCE	453	440	440	441	0
106.02	LONG TERM DISABILITY	251	244	244	246	0
107.00	WORKERS' COMPENSATION	530	458	458	482	0
203.00	TOOLS/SMALL EQUIPMENT	208	300	300	200	0
204.00	POSTAGE & FREIGHT	0	0	0	109	0
205.00	OFFICE SUPPLIES	490	500	500	500	0
206.00	EMPLOYEE RELATIONS	49	100	100	100	0
207.00	REPRODUCTION & PRINTING	27	100	100	60	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	300	300	150	0
209.00	EDUCATIONAL	0	250	250	125	0
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,916	300	300	100	0
250.00	OTHER SUPPLIES	0	200	200	200	0
403.00	TELEPHONE	228	1,000	1,000	456	0
408.10	RENTALS/LEASES - FLEET	0	500	500	250	0
424.00	SERVICE CONTRACTS	477	1,000	1,000	800	0
450.00	OTHER SERVICES	138	500	500	250	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,488	4,000	4,000	4,000	0
908.10	MILEAGE	271	1,000	1,000	1,000	0
950.00	OTHER SUNDRY	0	100	100	100	0
TOTAL DEPARTMENT EXPENDITURES		\$ 139,853	\$ 151,285	\$ 151,285	\$ 159,997	\$ 0

* REVISED ANNUAL ESTIMATE

¹ AS OF OCTOBER 1, 2018, THE OPERATIONS OF THE ENGINEERING SERVICES DEPARTMENT MERGED WITH DEPT 122 DEVELOPMENT SERVICES.



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STAFFING (FTEs)	
Maintenance Supervisor	1.00
Assistant Maintenance Supervisor	1.00
Senior Mechanic	1.00
Maintenance Electrician	2.00
HVAC Maintenance Technician	1.00
Maintenance Mechanic	1.00
Maintenance Technician	1.00
Part-Time Worker	0.50
Total FTEs	8.50

The Maintenance Department consists of Facility and Vehicle Maintenance services. The department is responsible for both preventative and routine maintenance and repairs on all City buildings, vehicles, and equipment. Typical building maintenance includes upkeep of a/c, heating, HVAC remote operations, electrical, and plumbing services and repairs. The Maintenance department also performs various building remodel and new construction projects. Vehicle maintenance consists of scheduling and carrying out both preventative and repair maintenance. In addition, the department assists with the setup of various downtown events. Maintenance is also responsible for all city lighting including streets, ball field lighting and Christmas lighting downtown. The Maintenance Department also oversees the upkeep of additional city facilities, including the Airport, the Brenham Fire Museums, the Boys & Girls Club, City hall, Library and the Police Department.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

Facility Maintenance

- > Ensure all buildings are kept in compliance with city, state, and federal codes;
- > Conduct walk-throughs of new facilities to utilize warranties on issues that may arise;
- > Cut contractor costs by performing in-house construction and remodeling services;
- > Ensure competitive quotes are received from third party contractors doing work on City facilities; and
- > Assist with maintenance of all airport runway lighting (REIL and PAPI) to comply with FAA.

Vehicle Maintenance

- > Analyze City vehicle and equipment replacement requirements;
- > Ensure safety and maintenance schedules are kept for all City vehicles/equipment; and
- > Assist in preparing surplus vehicles/equipment for online auction presentation.

DEPT 131 - MAINTENANCE DEPARTMENT

\$846,524

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 509,665	\$ 531,816	\$ 531,816	\$ 537,583	\$ 558,807
Supplies	29,244	28,805	28,805	28,692	28,365
Maintenance	62,048	33,700	33,700	73,906	39,200
Services	132,715	136,940	136,940	144,991	148,892
Capital	0	4,950	4,950	14,482	63,080
Sundries	(270)	8,000	8,000	7,789	8,180
Total Department Expenditures	\$ 733,402	\$ 744,211	\$ 744,211	\$ 807,443	\$ 846,524

DECISION PACKAGES FUNDED

702.00 City Hall Refurbishment					\$ 28,000
702.00 Seal & Coat Maintenance Roof					14,380
702.00 City Hall - West Wing A/C Upgrades					9,600
702.00 Waterproof Brick on Maintenance Building					5,400
702.00 3HP 10" Table Saw with 50" Fence					3,200
710.00 City Hall Exterior Refurbishment					2,500
					\$ 63,080

OUTPUTS

Building Maintenance					
Remodel Projects	7	5	5	33	25
New Construction	2	2	2	2	2
Roof Repairs	15	10	10	8	10
Total HVAC Services and Repairs	75	75	75	131	108
HVAC Repairs (major)	8	5	5	5	5
Street Light Repairs	168	175	175	128	150
Flags and Banners	43	50	50	36	50
Miscellaneous Services and Repairs	316	300	300	419	450
Vehicle Maintenance					
Brake Repairs	45	50	50	33	50
Transmission Repairs	5	10	10	10	10
Oil Changes	64	100	100	56	75
Outsourced Oil Changes	120	120	120	48	65
State Inspections	116	120	120	78	100
Miscellaneous Services and Repairs	N/A	N/A	N/A	358	375
Equipment Maintenance					
Miscellaneous Services and Repairs	N/A	N/A	N/A	79	90
Service Calls					
Facility Maintenance	1,072	1,100	1,100	762	800
Vehicle Maintenance	608	700	700	583	675
Equipment Maintenance	N/A	N/A	N/A	79	90

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 131 - MAINTENANCE DEPARTMENT

\$846,524

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 342,367	\$ 356,686	\$ 356,686	\$ 361,878	\$ 372,772
102.00	OVERTIME PAY	3,786	1,500	1,500	5,000	3,500
103.00	OASDI/MEDICARE	25,864	28,168	28,168	27,773	29,610
103.02	MATCHING RETIREMENT	30,761	35,907	35,907	34,792	37,386
105.00	LONGEVITY PAY	2,695	3,135	3,135	3,189	3,595
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	81,743	88,645	88,645	87,421	94,545
106.01	LIFE INSURANCE	1,477	1,501	1,501	1,391	1,335
106.02	LONG TERM DISABILITY	815	829	829	772	742
107.00	WORKERS' COMPENSATION	10,918	9,445	9,445	9,367	9,322
118.00	ACCRUED COMP TIME	3,239	0	0	0	0
202.00	FUEL	6,319	6,000	6,000	5,462	5,000
203.00	TOOLS/SMALL EQUIPMENT	4,523	5,000	5,000	5,015	5,000
205.00	OFFICE SUPPLIES	169	250	250	78	250
206.00	EMPLOYEE RELATIONS	713	800	800	800	800
207.00	REPRODUCTION/PRINTING	147	700	700	300	500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,490	5,280	5,280	5,280	5,030
210.00	BOTANICAL & AGRICULTURAL	13	75	75	98	100
211.00	CLEANING AND JANITORIAL	1,999	1,800	1,800	1,950	1,900
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,849	2,200	2,200	2,203	2,850
213.00	COMMUNICATIONS EQUIPMENT	(100)	700	700	888	635
221.00	SAFETY/FIRST AID SUPPLIES	573	500	500	800	500
223.00	SMALL APPLIANCES	80	0	0	0	0
250.00	OTHER SUPPLIES	6,470	5,500	5,500	5,818	5,800

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 8,558	\$ 7,000	\$ 7,000	\$ 7,978	\$ 7,500
304.00	MACHINERY/EQUIPMENT	1,446	1,000	1,000	678	1,000
310.00	LAND/GROUNDS	4,395	500	500	200	500
312.00	BUILDINGS/APPLIANCES	47,649	25,000	25,000	65,000	30,000
350.00	OTHER MAINTENANCE	0	200	200	50	200
401.00	ELECTRICAL	70,908	75,000	75,000	71,000	71,000
402.00	AUDITS/CONSULTANTS FEES	2,604	0	0	0	0
403.00	TELEPHONE	1,139	1,500	1,500	1,500	2,500
404.00	GAS	3,831	4,500	4,500	5,463	4,500
405.00	WATER	2,346	2,200	2,200	2,078	2,200
406.00	SEWER	1,953	1,700	1,700	1,618	1,700
406.50	GARBAGE	1,418	1,500	1,500	1,312	1,500
406.60	DISPOSAL FEES	252	400	400	281	400
408.00	RENTAL & LEASES	397	0	0	0	0
408.10	RENTALS/LEASES-FLEET	598	500	500	655	5,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	25	0	0	0	0
415.00	JANITORIAL SERVICES	34,116	31,140	31,140	42,569	43,300
424.00	SERVICE CONTRACTS	7,441	12,500	12,500	12,715	10,992
450.00	OTHER SERVICES	5,687	6,000	6,000	5,800	5,800
702.00	BUILDINGS	0	0	0	0	60,580
710.00	MACHINERY/EQUIPMENT	0	4,950	4,950	5,676	2,500
715.00	OTHER CAPITAL	0	0	0	8,806	0
901.00	LIAB/CASUALTY INSURANCE	3,553	3,900	3,900	4,080	4,080
908.00	SEMINARS/MEMBERSHIP/TRAVE	526	2,500	2,500	2,100	2,500
908.10	MILEAGE	0	100	100	109	100
950.00	OTHER SUNDRY	1,294	1,500	1,500	1,500	1,500
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 739,045	\$ 744,211	\$ 744,211	\$ 807,443	\$ 846,524
999.08	B&G CLUB-MAINT REIMB	(5,643)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 733,402	\$ 744,211	\$ 744,211	\$ 807,443	\$ 846,524

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND



STAFFING (FTEs)

Assistant City Manager: Chief Financial Officer	1.00
Controller	1.00
Strategic Budget Officer	1.00
Budget Manager	1.00
Accounting Manager	1.00
Accounting Supervisor	1.00
Financial Accountant	1.00
Accounting Clerk II	1.00
Accounting Clerk I	1.00
Accounting Assistant	1.00
Accounting Intern	0.12
Total FTEs	10.12

The Finance Department is responsible for the City's fiscal administration and provides accounting and budget support City-wide. The Accounting team ensures the integrity of the City's accounting services including the following functions: accounts receivable/payable, cash and treasury management, general ledger, grant accounting, financial reporting, fixed assets, payroll, and procurement card management. The Budget team assists with developing the City's annual budget and monitors budgetary compliance during the fiscal year. The annual strategic plan is updated and presented to Council, City Manager, Citizens and staff. The Finance Department is responsible for the preparation of the City's Comprehensive Annual Financial Report (CAFR). This department also manages the property and liability coverage for the City.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for Financial Structure.

- > Provide accurate and timely financial information to Council, City Manager, Citizens and Staff;
- > Ensure fiscal practices are in compliance with the City's financial policies, ordinances and state statutes; and
- > Maintain fund balances and working capital at sufficient levels to protect the City's creditworthiness and provide reserves for unforeseen emergencies.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 764,777	\$ 799,191	\$ 799,191	\$ 788,236	\$ 942,769
Supplies	13,532	15,810	15,810	13,102	13,960
Maintenance	0	0	0	0	0
Services	145,283	162,050	162,050	164,752	164,850
Capital	0	0	0	0	0
Sundries	7,464	9,150	9,150	9,050	14,910
Total Department Expenditures	\$ 931,055	\$ 986,201	\$ 986,201	\$ 975,140	\$ 1,136,489
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
Fiscal Management					
- Accounts Payable Transactions	6,823	7,150	7,150	6,811	6,947
- Payroll Transactions	7,131	7,190	7,190	7,419	7,601
- Days of General Fund Reserves	109	106	106	113	108
- Days Reserve Renovation & Repair	5	5	5	5	5
- Management Financials	4	4	4	4	4
Budget Management					
- Performance Reports	4	4	4	4	4
OUTCOMES					
GFOA CAFR Award	Awarded	Awarded	Awarded	Awarded	Awarded
GFOA Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded

* REVISED ANNUAL ESTIMATE

DEPT 133 - FINANCE DEPARTMENT

\$1,136,489

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 553,567	\$ 571,678	\$ 571,678	\$ 572,024	\$ 671,502
103.00	OASDI/MEDICARE	39,937	44,603	44,603	42,407	52,914
103.02	MATCHING RETIREMENT	49,507	58,088	58,088	55,741	69,177
105.00	LONGEVITY PAY	2,775	3,338	3,338	3,409	4,555
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	12,000
106.00	MEDICAL INSURANCE	107,455	110,347	110,347	103,838	127,264
106.01	LIFE INSURANCE	2,413	2,462	2,462	2,260	2,500
106.02	LONG TERM DISABILITY	1,335	1,363	1,363	1,255	1,389
107.00	WORKERS' COMPENSATION	1,520	1,312	1,312	1,302	1,468
118.00	ACCRUED COMP TIME	268	0	0	0	0
204.00	POSTAGE & FREIGHT	3,512	3,400	3,400	3,720	3,600
205.00	OFFICE SUPPLIES	3,045	4,500	4,500	2,637	4,000
206.00	EMPLOYEE RELATIONS	797	950	950	845	950
207.00	REPRODUCTION & PRINTING	3,084	4,000	4,000	3,674	4,000
209.00	EDUCATIONAL	0	200	200	99	200
211.00	CLEANING AND JANITORIAL	113	100	100	144	150
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,894	2,600	2,600	1,924	1,000
223.00	SMALL APPLIANCES	32	0	0	0	0
250.00	OTHER SUPPLIES	54	60	60	59	60
402.00	AUDITS/CONSULTANTS FEES	49,932	60,000	60,000	63,500	60,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	100	0	0	0	0
424.00	SERVICE CONTRACTS	32,637	36,500	36,500	36,298	37,650
426.00	ADP PAYROLL/PORTAL SERVICES	61,684	64,000	64,000	63,286	65,650
428.00	BANK FEES	0	600	600	600	600
450.00	OTHER SERVICES	930	950	950	1,068	950
908.00	SEMINARS/MEMBERSHIP/TRAVE	7,192	8,500	8,500	8,565	14,260
908.10	MILEAGE	247	600	600	455	600
950.00	OTHER SUNDRY	25	50	50	30	50
TOTAL DEPARTMENT EXPENDITURES		\$ 931,055	\$ 986,201	\$ 986,201	\$ 975,140	\$ 1,136,489

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Purchasing Manager	1.00
Purchasing Specialist	1.00
Central Warehouse & Fleet	
Supervisor	1.00
Part-Time Warehouse Worker	0.47
Total FTEs	3.47

Purchasing Services personnel oversee acquisition functions, maintain control over the Central Warehouse, and dispose of all surplus, obsolete, or unserviceable equipment and inventory. The Central Warehouse is responsible for the perpetual inventory system (WASP) which maintains inventory items, processes inventory orders and disburses inventory supplies for all City departments. Purchasing Services also coordinates and schedules the annual warehouse inventory counts in connection with the City's annual audit. Purchasing Services collaborates with City departments to identify needs and requirements and to select an appropriate purchasing method and is responsible for obtaining formal bids and proposals, negotiating terms for agreements and contracts, and ensuring that the proper delegated authority is used to bind the City. It is the role of Purchasing Services to maintain the City's integrity throughout the purchasing process.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Act as gatekeeper to assist all City Departments with purchasing process by:
 - ^ Assisting with sourcing, vendor information
 - ^ Conduct Formal Bids and RFPs and recommend award of contracts.
 - ^ Negotiating terms and conditions for agreements and contracts;
 - ^ Maintaining purchasing procedural requirements at current statutory levels;
- > Conduct Formal Bids and RFPs and recommend award of contracts;
- > Review contracts for periodic re-bid;
- > Maintain purchasing page on City website; and
- > Maintain warehouse stock levels to minimize emergency orders and optimize stock turns.

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 164,541	\$ 170,697	\$ 170,697	\$ 169,407	\$ 173,982
102.00	OVERTIME PAY	0	200	200	200	200
103.00	OASDI/MEDICARE	11,798	13,326	13,326	12,548	13,586
103.02	MATCHING RETIREMENT	14,006	16,597	16,597	15,659	16,992
105.00	LONGEVITY PAY	2,150	2,275	2,275	2,283	2,390
106.00	MEDICAL INSURANCE	36,078	38,627	38,627	35,444	37,475
106.01	LIFE INSURANCE	680	701	701	636	618
106.02	LONG TERM DISABILITY	376	387	387	352	343
107.00	WORKERS' COMPENSATION	2,932	2,580	2,580	2,517	2,513
118.00	ACCRUED COMP TIME	322	0	0	0	0
202.00	FUEL	636	600	600	860	900
203.00	TOOLS/SMALL EQUIPMENT	271	2,500	2,500	1,980	600
204.00	POSTAGE & FREIGHT	841	600	600	600	600
205.00	OFFICE SUPPLIES	419	1,500	1,500	1,700	600
206.00	EMPLOYEE RELATIONS	1,130	1,000	1,000	900	900
207.00	REPRODUCTION/PRINTING	975	1,700	1,700	1,697	1,100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	820	840	840	840	650
211.00	CLEANING AND JANITORIAL	198	100	100	200	200
212.00	COMPUTER EQUIPMENT & SUPPLIES	650	500	500	200	2,650
216.10	RESALE ITEMS-VENDING MACHINES	442	500	500	500	500
221.00	SAFETY/FIRST AID SUPPLIES	20	100	100	50	100
223.00	SMALL APPLIANCES	556	0	0	0	0
250.00	OTHER SUPPLIES	270	400	400	435	300

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 6	\$ 100	\$ 100	\$ 100	\$ 100
304.00	MACHINERY/EQUIPMENT	25	0	0	0	0
310.00	LAND/GROUNDS	60	0	0	0	0
312.00	BUILDINGS/APPLIANCES	5,332	5,350	5,350	4,682	500
401.00	ELECTRICAL	10,315	10,000	10,000	11,600	12,000
404.00	GAS	137	135	135	149	155
405.00	WATER	453	500	500	454	500
406.00	SEWER	216	250	250	216	216
406.50	GARBAGE	618	625	625	630	642
409.00	ADVERTISEMENTS/LEGAL NOTICES	2,734	2,000	2,000	1,500	1,500
415.00	JANITORIAL SERVICES	2,036	3,500	3,500	1,296	1,360
424.00	SERVICE CONTRACTS	9,808	10,500	10,500	10,500	25,182
450.00	OTHER SERVICES	452	500	500	501	500
901.00	LIAB/CASUALTY INSURANCE	2,468	2,775	2,775	2,654	2,930
908.00	SEMINARS/MEMBERSHIP/TRAVE	640	1,250	1,250	1,545	2,795
908.10	MILEAGE	0	100	100	478	500
908.20	CONTINUING EDUCATION	444	0	0	0	0
950.00	OTHER SUNDRY	0	100	100	100	50
TOTAL DEPARTMENT EXPENDITURES		\$ 275,856	\$ 293,415	\$ 293,415	\$ 285,413	\$ 306,129

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Street Superintendent	1.00
Crew Leader	2.00
Vegetation Crew Leader	1.00
Quality Control Technician	1.00
Equipment Operator II	1.00
Equipment Operator I	2.00
Maintenance Worker II	2.00
Maintenance Worker I	5.00
Total FTEs	15.00

The Street Department maintains over 92 miles of streets, sidewalks, drainage ways and right-of-ways within the City of Brenham. A significant portion of street projects are associated with road, curb, and gutter reconstruction following gas, water, and sewer line repairs or replacements. The Street Department has to work closely with the utility departments in coordinating reconstruction projects in order to minimize any road associated inconveniences to citizens. The Street Department performs maintenance work on existing roads by patching pot holes and using Uvalde cold mix to level up portions of the roads in order to make a smoother ride. The Street Department also operates a crack sealing crew which is a preventative maintenance operation to protect from water intrusion underneath the street by sealing the cracks in the asphalt. In 2018-19, the Street Department has planned to reconstruct approximately 15 sections of roadways throughout town. This will improve 2.5 miles of streets this upcoming year. The Street Department is also responsible for tree trimming, keeping trees out of the path of roadways, mosquito spraying, striping of roadways, maintaining vegetation along right-of-ways and installing or replacing street/stop signs. Part of this department’s daily operations is keeping up with overgrown vegetation. The Street Department mows along all the major creek systems within the city and keeps these areas free of debris. The department also mows along major thoroughfares, particularly those located south and east of the city and also maintains the airport.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for Transportation.

- > Continue ongoing utility patch maintenance, tree trimming, mowing services and mosquito spraying as needed;
- > Extend street life by aggressively crack sealing "Satisfactory" and "Good" streets based on Street Inventory Program;
- > Make sure all streets are swept in a timely manner;
- > Make repairs to broken sidewalks, curbs and gutters as the budget allows;
- > Respond to citizen complaints in a timely manner;
- > Provide education to our employees regarding Work Zone Safety and Qualified Flagger in order to provide safety for both citizens and employees when working on construction sites;
- > Enhance our warning and directional signage used at construction sites enabling efficient traffic flow through the temporary construction zones;
- > Upgrade street signs and directional signs to best represent our City for both local residents and visitors; and
- > Update the Rail Road crossing delineators to maintain their visibility to the traveling public.

DEPT 141 - STREETS DEPARTMENT

\$1,354,975

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 603,059	\$ 741,486	\$ 741,486	\$ 653,767	\$ 717,736
Supplies	73,080	73,820	73,820	76,789	79,775
Maintenance	149,695	287,750	287,750	259,047	258,250
Services	29,718	23,640	23,640	22,081	32,199
Capital	288,201	135,000	135,000	142,847	246,075
Sundries	15,598	20,100	20,100	20,477	20,940
Total Department Expenditures	\$ 1,159,351	\$ 1,281,796	\$ 1,281,796	\$ 1,175,008	\$ 1,354,975

DECISION PACKAGES FUNDED

710.00 GPS Controlled Mosquito Spray Unit				\$ 14,000
715.00 Downtown Bollards (LCRA Grant)				29,375
803.00 Rehab 1 Mile of Streets				202,700
				\$ 246,075

OUTPUTS

Curb & Gutter (linear feet)	2,500	3,000	3,000	3,500	3,500
Sidewalks (linear feet)	2,000	2,000	2,000	2,000	2,000
Utility Cut Reconstruction (linear feet)	9,000	10,000	10,000	10,000	10,000
Reconstructed Streets (linear feet)	12,000	14,000	14,000	14,000	14,000
Cracked Sealed (miles)	10	15	15	15	15
Work Orders Completed	455	500	500	500	500
Places Mowed	N/A	88	88	88	88
Places Weedeated	N/A	85	85	85	85

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 141 - STREETS DEPARTMENT

\$1,354,975

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 447,508	\$ 506,639	\$ 506,639	\$ 476,769	\$ 497,706
102.00	OVERTIME PAY	288	2,500	2,500	2,500	2,500
103.00	OASDI/MEDICARE	33,441	40,036	40,036	35,890	39,138
103.02	MATCHING RETIREMENT	40,820	52,362	52,362	47,547	51,343
105.00	LONGEVITY PAY	6,925	7,220	7,220	4,830	4,990
105.01	EDUCATION/MISCELLANEOUS	5,077	6,000	6,000	5,538	6,000
106.00	MEDICAL INSURANCE	106,754	135,740	135,740	120,919	156,283
106.01	LIFE INSURANCE	1,842	2,198	2,198	1,720	1,862
106.02	LONG TERM DISABILITY	1,069	1,211	1,211	994	1,033
107.00	WORKERS' COMPENSATION	29,331	27,580	27,580	25,760	25,581
118.00	ACCRUED COMP TIME	(456)	0	0	0	0
120.00	PAYROLL CONTRA EXPENSE	(69,540)	(40,000)	(40,000)	(68,700)	(68,700)
202.00	FUEL	41,047	45,000	45,000	47,568	50,000
203.00	TOOLS/SMALL EQUIPMENT	4,031	4,300	4,300	3,883	4,300
204.00	POSTAGE	12	0	0	0	0
205.00	OFFICE SUPPLIES	2,909	200	200	200	200
206.00	EMPLOYEE RELATIONS	1,113	800	800	789	900
207.00	REPRODUCTION & PRINTING	133	200	200	200	200
208.00	CLOTHING/PERS PROTECTIVE EQUIP	5,859	7,020	7,020	7,565	7,500
210.00	BOTANICAL & AGRICULTURAL	6,007	7,200	7,200	6,991	7,200
211.00	CLEANING AND JANITORIAL	1,100	1,200	1,200	1,017	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,300	1,400	1,400	1,992	1,775
221.00	SAFETY/FIRST AID SUPPLIES	1,364	1,500	1,500	1,500	1,500
223.00	SMALL APPLIANCES	0	0	0	198	0
250.00	OTHER SUPPLIES	8,205	5,000	5,000	4,886	5,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 51,042	\$ 70,000	\$ 70,000	\$ 62,308	\$ 65,000
303.10	EQUIPMENT CONTRA EXPENSE	(77,575)	(40,000)	(40,000)	(63,000)	(63,000)
304.00	MACHINERY/EQUIPMENT	4,010	4,750	4,750	4,295	4,750
310.00	LAND/GROUNDS	0	0	0	22	0
312.00	BUILDINGS/APPLIANCES	1,977	7,000	7,000	9,191	5,500
315.00	STREETS/INLETS/CURBS	529	4,000	4,000	4,893	4,000
315.10	STREETS-CONCRETE WORK	69,603	80,000	80,000	79,338	90,000
315.20	STREETS-MISC MATERIALS	53,468	80,000	80,000	80,000	80,000
315.30	STREETS-PREVENTATIVE MAINT	26,411	60,000	60,000	60,000	50,000
317.00	TRAFFIC SIGNS & ST MARKERS	20,181	22,000	22,000	22,000	22,000
350.00	OTHER MAINTENANCE	50	0	0	0	0
401.00	ELECTRICAL	3,717	3,900	3,900	4,260	4,300
403.00	TELEPHONE	334	700	700	0	1,825
405.00	WATER	649	1,000	1,000	637	1,000
406.00	SEWER	850	1,400	1,400	809	1,400
406.50	GARBAGE	948	940	940	940	990
406.60	DISPOSAL FEES	3,991	2,000	2,000	2,299	2,000
408.00	RENTAL & LEASES	394	3,000	3,000	0	0
408.10	RENTALS/LEASES-FLEET	13,585	9,500	9,500	11,435	18,000
415.00	JANITORIAL SERVICES	0	0	0	505	1,400
424.00	SERVICE CONTRACTS	192	200	200	196	284
450.00	OTHER SERVICES	5,056	1,000	1,000	1,000	1,000
710.00	MACHINERY/EQUIPMENT	7,836	0	0	0	14,000
715.00	OTHER CAPITAL	1,900	0	0	0	29,375
803.00	STREETS/INLETS/CURBS	244,198	135,000	135,000	142,847	202,700
815.00	OTHER CAPITAL OUTLAY	34,268	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	13,917	16,000	16,000	16,637	17,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,680	4,000	4,000	3,840	3,840
908.10	MILEAGE	0	100	100	0	100
TOTAL DEPARTMENT EXPENDITURES		\$ 1,159,351	\$ 1,281,796	\$ 1,281,796	\$ 1,175,008	\$ 1,354,975

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Parks Superintendent	1.00
Assistant Parks Superintendent	1.00
Recreation Services Specialist	1.00
Parks Maintenance Coordinator	1.00
Support Services Coordinator	0.50
Parks Electrician	1.00
Parks Mechanic	1.00
Athletic Facility Caretaker	1.00
Landscape Maintenance Worker	1.00
Maintenance Worker II	5.00
Part-Time Maintenance Workers	3.17
Total FTEs	16.67

The Parks Department is primarily responsible for the upkeep of City parks, athletic fields, hike and bike trails, and vegetation control within downtown Brenham, City facilities, lots, and medians. Maintenance includes mowing, landscaping, tree trimming and trash removal throughout the city's parks. This department is also responsible for the cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 191 acres of parkland and the downtown area. Additionally, the Parks Department is responsible for servicing the Antique Carousel. There are 8 City parks, 17 baseball/softball fields, 16 soccer fields, 6 tennis courts, 6 pickleball courts, and a skate board 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.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Complete Phase I of Henderson Park Improvements so that it meets the needs of the community and attracts visitors to Brenham;
- > Continue LED replacements on all older fixtures to minimize continuous maintenance and reduce electrical costs;
- > Continue to work with the Parks and Recreation Advisory Board to keep the Parks Master Plan updated and assist with any grant opportunities that arise;
- > Keep parks and athletic fields in pristine condition in order to attract visitors and maintain the City's image as a sports venue;
- > Continue to work with youth sports organizations as they grow and as new ones start new leagues that may use City facilities;
- > Continue maintenance on facilities/buildings in all parks to keep them safe, clean, and aesthetically pleasing;
- > Continue maintenance plan on tree trimming and removal of dead trees at all parks that is cost effective and within budget; and
- > Continue vegetation control and landscaping to enhance appearance around public buildings, public facilities, and the downtown area.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 689,306	\$ 739,010	\$ 739,010	\$ 746,807	\$ 862,732
Supplies	103,172	106,800	106,800	108,027	107,325
Maintenance	145,011	124,300	124,300	126,675	145,950
Services	209,294	283,365	283,365	302,270	268,415
Capital	21,888	1,800	1,800	6,510	63,800
Sundries	(19,403)	(17,550)	(17,550)	(41,464)	15,318
Total Department Expenditures	\$ 1,149,267	\$ 1,237,725	\$ 1,237,725	\$ 1,248,825	\$ 1,463,540
OUTPUTS					
Parks Acreage Maintained	191	191	191	191	221
Number of Parks Employees (FTE)	16.67	15.67	15.67	15.67	16.67
Park Acreage Maintained per Employee	11.46	12.19	12.19	12.19	13.26
Green Space Acreage	7.04	7.04	7.04	7.04	7.04
Contract Mowing Acreage Maintained	39	59	59	59	59
Cost per Acre per Year to Maintain	5,803	6,250	6,250	6,306	6,418
Playground Units Inspected/Maintained	14	15	15	15	15
Sports Fields Maintained	33	33	33	33	33
Sports Courts Maintained	20	20	20	24	24
Restrooms/Kitchens Cleaned Daily	23	23	23	23	24
Total Hosted Tournaments	31	35	35	35	37
- Baseball	20	15	15	16	18
- Softball	5	8	8	13	14
- Soccer	6	9	9	6	5
- Football	0	3	3	0	0
Total Teams	564	585	585	586	600
Field Scheduling					
Season Games - Number of Games					
- BISD Boys Soccer and Baseball	52	60	60	56	56
- Blinn Softball	20	25	25	38	38
- Other (First Baptist, BCA, Tomball)	19	25	25	25	16
Youth Leagues - Games per Season					
- WCYSA (Fall & Spring)	398	400	400	538	538
- BCYFL 2	31	31	31	25	26
- WCYFL	12	44	44	10	12
- WCLL	235	300	300	240	235
Adult Leagues (Soccer, Blinn Int., City, etc.)	116	125	125	16	20
Select Teams - Number of teams	13	15	15	12	12

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 144 - PARKS DEPARTMENT

\$1,463,540

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 466,436	\$ 502,924	\$ 502,924	\$ 493,268	\$ 563,449
102.00	OVERTIME PAY	8,093	4,000	4,000	10,000	8,000
103.00	OASDI/MEDICARE	35,641	39,827	39,827	37,866	44,875
103.02	MATCHING RETIREMENT	41,352	46,185	46,185	44,471	52,958
105.00	LONGEVITY PAY	6,780	7,135	7,135	7,190	8,390
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	110,815	118,777	118,777	135,255	165,156
106.01	LIFE INSURANCE	1,898	1,928	1,928	1,767	1,878
106.02	LONG TERM DISABILITY	1,048	1,064	1,064	978	1,043
107.00	WORKERS' COMPENSATION	12,431	11,170	11,170	10,012	10,983
118.00	ACCRUED COMP TIME	(1,188)	0	0	0	0
202.00	FUEL	14,537	17,000	17,000	15,293	15,000
203.00	TOOLS/SMALL EQUIPMENT	4,485	3,500	3,500	3,500	3,500
204.00	POSTAGE	189	100	100	53	100
205.00	OFFICE SUPPLIES	0	100	100	50	100
206.00	EMPLOYEE RELATIONS	1,498	1,400	1,400	1,400	1,400
207.00	REPRODUCTION & PRINTING	56	550	550	550	550
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,085	7,000	7,000	5,631	7,825
210.00	BOTANICAL & AGRICULTURAL	31,168	34,200	34,200	35,000	35,000
210.10	BOTANICAL-BEAUTIFICATION	5,543	6,000	6,000	6,000	6,000
211.00	CLEANING AND JANITORIAL	15,501	13,000	13,000	16,000	16,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	515	4,000	4,000	3,915	1,400
221.00	SAFETY/FIRST AID SUPPLIES	453	350	350	420	450
223.00	SMALL APPLIANCES	2,149	600	600	1,535	1,000
250.00	OTHER SUPPLIES	6,189	7,000	7,000	6,680	7,000
250.20	OTHER SUPPLIES-FIELD SUPPLIES	13,803	12,000	12,000	12,000	12,000
303.00	VEHICLES/LARGE EQUIPMENT	25,629	18,500	18,500	19,113	20,000
304.00	MACHINERY/EQUIPMENT	2,565	3,500	3,500	4,705	3,500
306.00	OUTDOOR/STREET LIGHTING	19,865	10,000	10,000	10,234	14,900
310.00	LAND/GROUNDS	57,442	55,000	55,000	55,000	55,000
312.00	BUILDINGS/APPLIANCES	25,326	22,300	22,300	22,300	37,550
313.00	COMPUTER/OFFICE EQUIPMENT	20	0	0	0	0
350.00	OTHER MAINTENANCE	14,164	15,000	15,000	15,323	15,000

DECISION PACKAGES FUNDED

716.42	Fireman's Park - Bleacher Painting/Repairs ²				\$	50,000
716.42	Fireman's Park - Night Light Replacement ²					15,000
716.42	Fireman's Park - Bottle Filling Station (1) ²					2,200
716.44	Hohlt Park - Bottle Filling Stations (6) ²					13,400
716.47	Hattie Mae Flowers Park - Entrance Signs ²					7,500
716.48	Henderson Park - Lightning Detector ²					11,000
716.48	Henderson Park - Bottle Filling Station (1) ²					2,200
716.49	Jerry Wilson Park - Entrance Signs ²					7,500
716.53	Pickle Ball Court Modifications ²					29,000
716.53	Jackson Street Park - Parking Lots (3) ²					22,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 84,046	\$ 92,500	\$ 92,500	\$ 84,313	\$ 85,000
402.80	SPECIAL SERVICES-TREE TRIMMING	8,350	10,000	10,000	10,000	10,000
403.00	TELEPHONE	324	400	400	316	350
404.00	GAS	3,749	4,100	4,100	4,540	4,100
405.00	WATER	18,558	17,500	17,500	18,955	17,500
406.00	SEWER	12,660	11,750	11,750	12,158	11,750
406.50	GARBAGE	16,848	15,000	15,000	17,061	16,000
406.60	DISPOSAL FEES	3,424	2,000	2,000	3,609	3,500
408.00	RENTAL & LEASES	209	250	250	20,000	250
408.10	RENTALS/LEASES-FLEET	1,980	700	700	3,525	4,000
415.00	JANITORIAL SERVICES	4,511	5,800	5,800	5,458	5,600
422.00	CONTRACT LABOR	26,400	52,800	52,800	52,800	52,800
424.00	SERVICE CONTRACTS	4,192	8,165	8,165	7,096	8,165
442.00	CONTRACT MOWING	21,168	60,000	60,000	52,000	47,000
450.00	OTHER SERVICES	2,877	2,400	2,400	10,439	2,400
702.00	BUILDINGS	0	0	0	0	28,300
710.00	MACHINERY/EQUIPMENT	18,183	0	0	0	2,500
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	1,800	1,800	960	0
715.00	OTHER CAPITAL	3,705	0	0	5,550	33,000
901.00	LIAB/CASUALTY INSURANCE	11,088	12,000	12,000	12,532	12,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	3,511	4,500	4,500	2,368	2,368
908.10	MILEAGE	262	150	150	305	150
950.00	OTHER SUNDRY	738	800	800	831	800
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 1,184,268	\$ 1,272,725	\$ 1,272,725	\$ 1,306,325	\$ 1,463,540
999.00	WASH CO-LAP REIMBURSEMENT	(35,000)	(35,000)	(35,000)	(35,000)	0
999.05	BLINN-SOCCER/SBALL FIELD REIMB	0	0	0	(22,500)	0
TOTAL DEPARTMENT EXPENDITURES		\$ 1,149,267	\$ 1,237,725	\$ 1,237,725	\$ 1,248,825	\$ 1,463,540
DECISION PACKAGES FUNDED						
716.53	Jackson Street Park - Lightning Detector ²				\$	11,000
716.53	Jackson Street Park - Bottle Filling Station (1) ²					2,200
813.44	Replace 2 Mowers w/ 1-100" Mower (Replace Units #163 & 302) ¹					43,000
816.42	Fireman's Park - Playground Equipment ²					90,000
816.42	Fireman's Park - Backstop Netting ²					25,000
816.42	WPA Rock Party Room Repairs ²					21,000
816.44	Hohlt Park - Playground Equipment ²					68,000
816.44	Hohlt Park - Nature Trail Improvements ²					40,000
816.47	Hattie Mae Flowers - Basketball Court Lights ²					15,000
816.48	Henderson Park Improvements (Phase II) ²					300,000
816.62	Linda Anderson Park - Cover Batting Cages ²					30,000
						\$ 805,000

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

² PAID OUT OF FUND 234 PARKS CAPITAL PROJECTS FUND; COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND



STAFFING (FTEs)

Librarian	1.00
Assistant Librarian	1.00
Library IT Technician	1.00
Support Specialist	1.00
Children's Program Coordinator	0.50
Part-Time Library Clerks	2.73
Total FTEs	7.23

The Nancy Carol Roberts Memorial Library was founded in 1901 by the Fortnightly Club of Brenham. The library was housed in many different locations over the years until the Martin Luther King Pkwy location was erected in 1974. An expansion of that building was completed in 1990 and the most recent renovation was completed in November 2016. The modernized facility includes upgraded technology, a large program room and comfortable reading and browsing spaces, along with an outdoor patio. The collection in the new facility is comprised of both digital and print resources. In addition, the Library subscribes to over 50 magazines and newspapers and 53 State library licensed databases which enhance research, educational, and/or recreational opportunities. Electronic books and audiobooks, laptops and Chromebooks are also available for checkout. 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 card catalog is computerized and accessible onsite and offsite through the Library's website or the City's webpage. The library is maintained and operated by the City of Brenham. A Library Advisory Board which is appointed by City Council oversees policies and strategic planning.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Build Library staff and institutional capacity to innovate;
- > Strengthen the Library's contribution to the education of the community's youth;
- > Create alliances and partnerships with local groups to benefit community;
- > Communicate the roles of Libraries to the community;
- > Educate for digital literacy and basic workplace skills; and
- > Preserve and further develop genealogy collections.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 307,845	\$ 344,747	\$ 344,747	\$ 334,557	\$ 345,325
Supplies	98,854	88,600	88,600	90,811	95,870
Maintenance	6,260	4,750	4,750	2,072	2,400
Services	95,788	95,600	95,600	94,201	97,850
Capital	13,041	0	0	0	0
Sundries	(158)	250	250	(5,251)	11,100
Total Department Expenditures	\$ 521,630	\$ 533,947	\$ 533,947	\$ 516,390	\$ 552,545
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
# of Library Card Holders	25,516	28,000	28,000	27,798	30,000
Circulation	115,288	100,000	100,000	99,800	115,000
Library Visits	85,059	85,000	85,000	99,138	100,000
Internet Users	12,955	13,000	13,000	16,883	17,000
Digital Content Circulations (ebooks)	N/A	N/A	N/A	7,372	8,000
OUTCOMES					
% Change in Library Revenue	-1.83%	4.17%	4.17%	26.04%	28.00%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 218,378	\$ 246,470	\$ 246,470	\$ 244,964	\$ 250,688
102.00	OVERTIME PAY	510	0	0	0	0
103.00	OASDI/MEDICARE	15,959	19,092	19,092	18,343	19,406
103.02	MATCHING RETIREMENT	15,122	17,684	17,684	16,657	18,149
105.00	LONGEVITY PAY	2,280	2,468	2,468	2,490	2,640
106.00	MEDICAL INSURANCE	53,448	57,221	57,221	50,523	52,740
106.01	LIFE INSURANCE	701	749	749	612	663
106.02	LONG TERM DISABILITY	406	414	414	380	369
107.00	WORKERS' COMPENSATION	662	649	649	588	670
118.00	ACCRUED COMP TIME	382	0	0	0	0
203.00	TOOLS/SMALL EQUIPMENT	399	650	650	650	100
204.00	POSTAGE & FREIGHT	315	300	300	475	720
205.00	OFFICE SUPPLIES	8,159	8,700	8,700	8,700	8,700
206.00	EMPLOYEE RELATIONS	825	800	800	800	800
207.00	REPRODUCTION & PRINTING	9,149	8,000	8,000	10,897	10,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	525	500	500	200	200
210.00	BOTANICAL & AGRICULTURAL	25	100	100	25	25
211.00	CLEANING AND JANITORIAL	1,336	1,200	1,200	1,306	1,500
212.00	COMPUTER EQUIPMENT & SUPPLIES	15,286	9,800	9,800	4,815	14,175
214.00	LIBRARY READING PROGRAMS	10,182	8,000	8,000	11,000	9,200
218.00	PHOTOGRAPHY	0	0	0	280	300
221.00	SAFETY/FIRST AID SUPPLIES	0	200	200	47	50
223.00	SMALL APPLIANCES	1,258	0	0	0	0
224.00	CIRCULATION ITEMS	51,231	50,000	50,000	50,953	50,000
250.00	OTHER SUPPLIES	163	350	350	663	100
310.00	LAND/GROUNDS	2,810	3,500	3,500	800	800
312.00	BUILDINGS/APPLIANCES	3,385	1,000	1,000	1,172	1,500
350.00	OTHER MAINTENANCE	65	250	250	100	100

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 23,235	\$ 25,200	\$ 25,200	\$ 24,843	\$ 25,200
403.00	TELEPHONE	596	650	650	548	600
405.00	WATER	6,968	3,000	3,000	5,000	5,000
406.00	SEWER	492	600	600	487	600
406.50	GARBAGE	1,660	1,800	1,800	1,750	1,800
409.00	ADVERTISEMENTS/LEGAL NOTICES	4,508	4,800	4,800	4,057	3,500
415.00	JANITORIAL SERVICES	13,761	21,500	21,500	18,600	18,600
424.00	SERVICE CONTRACTS	11,087	19,500	19,500	15,228	21,700
442.00	CONTRACT MOWING	1,073	300	300	3,624	1,500
446.00	SUBSCRIPTIONS & OTHER MEDIA	17,196	18,250	18,250	19,872	19,150
450.00	OTHER SERVICES	15,214	0	0	192	200
715.00	OTHER CAPITAL	13,041	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	8,860	9,750	9,750	7,600	7,600
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,541	3,500	3,500	3,500	3,000
908.10	MILEAGE	593	1,000	1,000	649	500
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	638	0	0	0	0
950.00	OTHER SUNDRY	1,210	0	0	600	0
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 535,630	\$ 547,947	\$ 547,947	\$ 533,990	\$ 552,545
999.01	FORTNIGHTLY CLUB BOOK SALE REV	(14,000)	(14,000)	(14,000)	(17,600)	0
TOTAL DEPARTMENT EXPENDITURES		\$ 521,630	\$ 533,947	\$ 533,947	\$ 516,390	\$ 552,545

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

None

Total FTEs

0.00

The Brenham Municipal Airport was constructed in 1964 and 1965. Funds for the airport construction were provided equally by the Federal Aviation Administration (FAA) and the City of Brenham. The airport has experienced steady growth since its inception. In 1999, the City of Brenham applied for and received a Terminal Building Grant from TxDOT for construction of a new airport terminal. Terminal plans were modified by adding square footage for a diner. The fixed based operator handles day-to-day airport operations and also owns and operates the Southern Flyer Diner. In 2007, a new city-owned ten unit T-hangar was constructed and in June 2010, a 500-foot runway extension project was completed. In 2015, construction of another city-owned ten unit T-hangar was completed, as well as the expansion of various apron areas to provide access for several new privately owned box hangars. At this time, all of the City-owned T-hangars have been leased.

Up to \$100,000 of airport operating expenditures are eligible for TxDOT's Routine Airport Maintenance Program (RAMP). The RAMP grant program includes lower cost airside and landside airport improvements. These items can be more than just maintenance and may be new or additional items of work. The City's match is 50% of actual costs. The City fronts 100% of the costs and is then reimbursed by the RAMP grant for 50% of the eligible expenditures. In addition to the normal routine maintenance needs, the City has utilized RAMP funds to construct a game fence around the airport perimeter and construction of a restroom in the newest T-hangars. We are currently assessing the needs for the Brenham Municipal Airport and are evaluating options for repair of a bump/hump in the runway, various drainage and lighting issues. The City has applied for funding of an updated Airport Master Plan to assist with planning for the future of the Brenham Municipal Airport.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Provide courteous, professional and friendly service to airport patrons;
- > Utilize TxDOT's Routine Airport Maintenance Program to improve all aspects of the City's airport;
- > Strive to lease all available hanger space;
- > Maintain and preserve the integrity of the pavement, runway and taxiways;
- > Evaluate and explore options for expansion of vehicle parking; and
- > Explore options for attracting visitors/patrons to the airport.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	2,093	2,950	2,950	3,393	2,850
Maintenance	25,549	5,500	5,500	21,845	5,500
Services	30,078	35,700	35,700	40,876	38,720
Capital	10,050	0	14,700	47,700	0
Sundries	6,372	41,000	26,300	5,305	82,300
Total Department Expenditures	\$ 74,142	\$ 85,150	\$ 85,150	\$ 119,119	\$ 129,370
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
% TxDOT RAMP	83%	100%	100%	96%	100%
T-Hanger Occupancy Rate	85%	100%	100%	95%	100%
OUTCOMES					
% Change in Airport Revenue	3.41%	1.88%	1.88%	2.83%	7.98%

* REVISED ANNUAL ESTIMATE

DEPT 148 - AIRPORT DEPARTMENT

\$129,370

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
204.00	POSTAGE	\$ 12	\$ 50	\$ 50	\$ 50	\$ 50
210.00	BOTANICAL & AGRICULTURAL	1,469	2,000	2,000	2,000	2,000
211.00	CLEANING AND JANITORIAL	167	400	400	273	300
221.00	SAFETY/FIRST AID SUPPLIES	63	100	100	670	250
250.00	OTHER SUPPLIES	382	400	400	400	250
304.00	MACHINERY/EQUIPMENT	212	0	0	1,286	0
306.00	OUTDOOR/STREET LIGHTING	627	1,500	1,500	9,000	1,500
309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	469	0
310.00	LAND/GROUNDS	6,075	0	0	5,590	0
312.00	BUILDINGS/APPLIANCES	17,225	2,500	2,500	4,000	2,500
350.00	OTHER MAINTENANCE	1,410	1,500	1,500	1,500	1,500
401.00	ELECTRICAL	10,981	10,000	10,000	10,000	10,000
402.00	AUDITS/CONSULTANTS FEES	10,761	11,000	11,000	11,000	11,000
403.00	TELEPHONE	6,667	5,000	5,000	7,478	7,000
405.00	WATER	994	1,300	1,300	1,932	2,800
408.10	RENTALS/LEASES-FLEET	0	1,000	1,000	500	500
424.00	SERVICE CONTRACTS	290	7,000	7,000	7,466	7,000
450.00	OTHER SERVICES	386	400	400	2,500	420
715.00	OTHER CAPITAL	10,050	0	14,700	14,700	0
815.00	OTHER CAPITAL OUTLAY	0	0	0	33,000	0
901.00	LIAB/CASUALTY INSURANCE	3,305	4,000	4,000	2,874	4,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	896	1,500	1,500	1,500	1,500
908.10	MILEAGE	249	500	500	500	500
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	0	0	0	31	300
924.00	CONTINGENCY-RAMP GRANT EXP	0	33,000	18,300	0	74,000
950.00	OTHER SUNDRY	1,922	2,000	2,000	400	2,000
TOTAL DEPARTMENT EXPENDITURES		\$ 74,142	\$ 85,150	\$ 85,150	\$ 119,119	\$ 129,370

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Director of Tourism & Marketing	1.00
Community Services Technology Specialist	1.00
Community Services Coordinator	1.00
Part-Time Workers	0.73
Total FTEs	3.73

The Tourism and Marketing Division team oversees promotion and marketing of the City of Brenham, while also educating and informing employees and the public on city programs and activities. Staff works to preserve the history - and historic fabric - of our community through the Texas Historical Commission's Main Street Program. We administer (VSI) Rectrac/Webtrac software, train and oversee updates to numerous software applications, and manage City websites and digital media. The division also serves as the Destination marketing Organization (DMO) for Brenham and Washington County with funding through the Hotel Occupancy Tax.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Provide timely, accurate, and consistent communications to the community via websites, news outlets, and social media platforms;
- > Brand, promote, and market the City as a premier destination to live, work and play;
- > Manage the city's downtown revitalization efforts; and
- > Identify and solicit alternative revenue sources such as corporate sponsorships, private donors, and grant opportunities to accomplish program goals.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 306,371	\$ 344,695	\$ 344,695	\$ 326,837	\$ 250,156
Supplies	11,827	21,455	22,255	21,377	35,675
Maintenance	0	0	0	0	0
Services	12,809	15,900	15,900	15,975	79,120
Capital	13,720	800	0	0	14,000
Sundries	58,092	67,305	67,305	68,751	103,460
Total Department Expenditures	\$ 402,819	\$ 450,155	\$ 450,155	\$ 432,940	\$ 482,411

DECISION PACKAGES FUNDED

402.00 Update to Main Street Downtown Master Plan ¹					\$ 50,000
715.00 Antique Lamppost Bulb Replacement (Phase I)					7,500
715.00 Trash Receptacles for Downtown (10)					6,500
815.25 Design of Commerce St. Streetscapes/Pedestrian Retail Zone					25,000
948.40 Christmas Stroll Programming ¹					10,000
948.60 Movies in the Park (1/2 total cost) ¹					4,000
					\$ 103,000

OUTPUTS

Downtown Events					
Downtown Reinvestment	\$1,200,000	\$1,250,000	\$1,250,000	\$1,249,500	\$1,500,000
# Downtown Events	8	8	8	8	8
# Event Visitors	13,500	16,000	16,000	18,000	18,000
Volunteer Hours Logged	2,300	2,100	2,100	2,200	2,500

OUTCOMES

National Main St Recognition	Yes	Yes	Yes	Yes	Yes
% Change in Event Revenues	22.57%	20.41%	20.41%	-6.31%	-14.52%

* REVISED ANNUAL ESTIMATE

¹ COST COVERED BY TRANSFER-IN FROM FUND 250 BCDC FUND

DEPT 049 - MARKETING & PUBLIC RELATIONS DEPARTMENT

\$482,411

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 221,649	\$ 245,941	\$ 245,941	\$ 232,191	\$ 179,419
102.00	OVERTIME PAY	481	0	0	250	0
103.00	OASDI/MEDICARE	16,495	19,404	19,404	17,560	14,366
103.02	MATCHING RETIREMENT	19,045	23,753	23,753	22,304	16,570
105.00	LONGEVITY PAY	1,085	1,320	1,320	1,308	1,730
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	36,813	45,876	45,876	45,244	30,777
106.01	LIFE INSURANCE	691	982	982	910	580
106.02	LONG TERM DISABILITY	383	543	543	508	322
107.00	WORKERS' COMPENSATION	1,181	876	876	562	392
118.00	ACCRUED COMP TIME	2,549	0	0	0	0
202.00	FUEL	0	0	0	42	50
204.00	POSTAGE & FREIGHT	0	0	0	5	130
205.00	OFFICE SUPPLIES	565	200	1,000	766	300
206.00	EMPLOYEE RELATIONS	69	0	0	0	0
207.00	REPRODUCTION & PRINTING	4,648	4,750	4,750	4,750	7,750
208.00	CLOTHING/PERS PROTECTIVE EQUIP	0	200	200	200	0
209.00	EDUCATIONAL	53	305	305	305	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,469	6,400	6,400	5,890	14,820
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	319	1,275
214.00	RECREATION PROGRAMS	4,978	6,500	6,500	6,500	10,000
218.00	PHOTOGRAPHY	0	600	600	600	0
221.00	SAFETY/FIRST AID SUPPLIES	0	0	0	0	50
250.00	OTHER SUPPLIES	45	2,500	2,500	2,000	600
402.00	AUDITS & CONSULTANTS	0	0	0	0	50,000
409.00	ADVERTISEMENTS/LEGAL NOTICES	3,794	4,300	4,300	4,300	9,300
424.00	SERVICE CONTRACTS	9,015	11,600	11,600	11,600	19,820
450.00	OTHER SERVICES	0	0	0	75	0
712.00	OFFICE FURNITURE/EQUIPMENT	13,720	800	0	0	0
715.00	OTHER CAPITAL	0	0	0	0	14,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,277	7,000	7,000	5,705	9,455
908.10	MILEAGE	864	1,200	1,200	1,200	3,000
910.00	BOARD/CMITTEE/VOLNTR RELATIONS	406	600	600	332	1,600
948.00	DOWNTOWN EXPENSE-OTHER	0	0	0	0	12,500
948.40	CHRISTMAS STROLL	15,955	18,900	18,900	18,209	18,500
948.50	HOT NIGHTS/COOL TUNES	23,642	26,800	26,800	26,800	28,000
948.60	MOVIES IN THE PARK	9,246	9,250	9,250	9,250	9,750
948.70	AMPHITHEATER EVENTS	0	2,000	2,000	0	0
948.75	STATE SOFTBALL TOURNAMENT	2,673	0	0	5,700	8,000
948.90	LOCAL HISTORY DAY PROGRAM	0	0	0	0	10,000
950.00	OTHER SUNDRY	28	1,555	1,555	1,555	55
961.50	FARMERS MARKET EXPENSE	0	0	0	0	2,600
TOTAL DEPARTMENT EXPENDITURES		\$ 402,819	\$ 450,155	\$ 450,155	\$ 432,940	\$ 482,411

* REVISED ANNUAL ESTIMATE



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	STAFFING (FTEs)
Aquatic Supervisor	1.00
Aquatic Maintenance Technician	1.00
Aquatic Safety Coordinator	1.00
Support Services Coordinator	0.50
Lifeguards	11.25
Front Desk/Gate Clerks	1.44
Pool Concessions	0.48
Aquatic Programs	0.41
Carousel	0.20
Party Hostess	0.14
Total FTEs	17.43

The Blue Bell Aquatics Center (BBAC) is in the Community Services Division of the City of Brenham. The staff of the BBAC strives to provide a safe yet fun year round aquatic experience for its patrons. The BBAC accommodates on average 68,000 patrons per year with the summer being the busiest season. The BBAC is an asset to the community for aquatic recreation and safety training. BBAC offers an outdoor recreation pool and splash and play area which operates during the summer season and by appointment for private parties. There are two indoor pools that operate year round. The competition pool is home to BISD High School and Jr. High swim teams and the community organizations of USA Swim Team and the Dolphin Swim Team. The Washington Co Water Rescue Teams, EMS, Fire Department, as well as the Texas National Guard Dive Team conduct water safety and training programs at the facility. Area private schools and the Brenham State Supported Living organization host safety programming as well. The BBAC hosts America Red Cross Lifeguard training and water safety programming, Water Babies, Aqua Aerobic Classes, Swim Lessons, Camp Cascade, and Junior Guard training.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

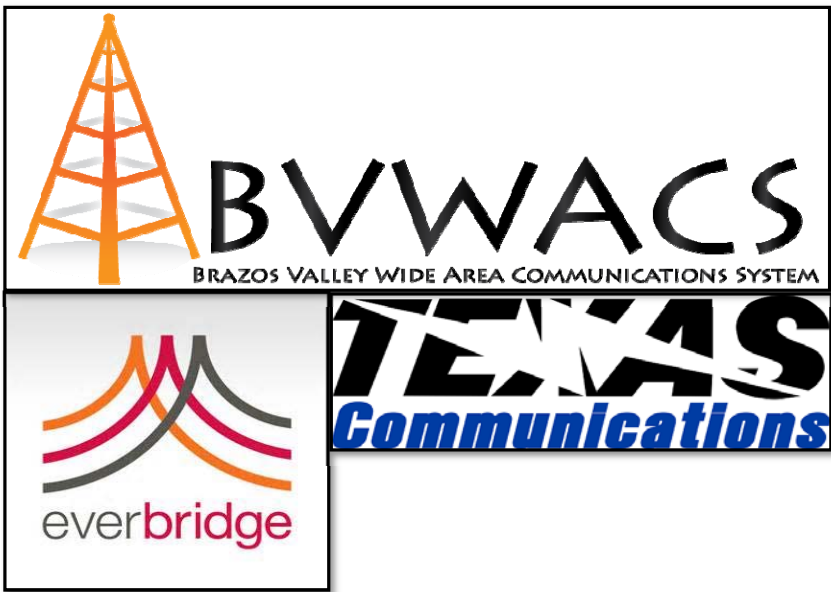
- > Evaluate current Swim Lesson Program, working with key staff & past participants to improve the quality of the lesson based on parent & instructor feedback;
- > Work with rehabilitation facilities within, and surrounding, our county to encourage user groups to use the pool for therapy and rehab reasons;
- > Expand aerobic classes to include classes geared towards teens and young adults, as well as the possibility of land aerobic classes;
- > Think outside the box to find creative ways to draw new user groups to the facility, especially during the off season;
- > Market facility and programs to gain new user groups within and surrounding our county;
- > Market and promote room usage for training, meeting, and a variety of other functions;
- > Work to get Rec Trac 3.1 integrated to improve USER facing programs and promote online registration and facility booking;
- > Assure all aquatic operations are in compliance with state pool safety codes;
- > Continue to develop and improve the facility safety compliance plan of action for pool and playground, and bring safety checks online;
- > Develop a comprehensive plan for infrastructure.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 462,098	\$ 476,031	\$ 476,031	\$ 471,481	\$ 513,686
Supplies	77,679	78,300	81,300	83,311	81,350
Maintenance	70,415	144,550	144,550	108,148	214,050
Services	119,204	124,672	124,672	161,771	127,472
Capital	36,346	25,000	22,000	20,672	0
Sundries	13,438	14,050	14,050	15,303	14,050
Total Department Expenditures	\$ 779,179	\$ 862,603	\$ 862,603	\$ 860,686	\$ 950,608
OUTPUTS					
# of Senior Monthly Pool Passes	396	472	472	376	400
# of Individual Monthly Pool Passes	128	155	155	119	125
# of Family Monthly Pool Passes	283	388	388	260	270
# of Senior Annual Pool Passes	73	108	108	83	85
# of Individual Annual Pool Passes	13	8	8	7	8
# of Family Annual Pool Passes	15	13	13	17	18
# of Family Summer Pool Passes	76	73	73	60	55
# of Individual Summer Pool Passes	6	5	5	5	6
# of Individual Aerobic Monthly Pool Passes	8	10	10	16	15
# of Senior Aerobic Monthly Pool Passes	135	150	150	217	220
# of Individual Aerobic Yearly Passes	N/A	N/A	N/A	3	5
# of Senior Aerobic Yearly Passes	N/A	N/A	N/A	1	3
Carousel					
Rides	4,997	5,496	5,496	5,129	5,300
OUTCOMES					
% Change in Aquatic Admission Revenue	-3.54%	5.56%	5.56%	-17.69%	0.00%
% Change in Concessions Revenue	7.87%	7.41%	7.41%	-15.30%	6.90%
% Change in Member Pass Revenue	-3.68%	-4.35%	-4.35%	-8.11%	3.03%
% Change in Aquatic Programs Revenue	14.79%	6.06%	6.06%	-14.70%	0.00%
% Change in Leisure Pool Rental Revenue	49.63%	0.00%	0.00%	-49.79%	-7.14%
% Change in Competitive Pool Rental Revenue	5.15%	5.56%	5.56%	0.60%	5.26%
% Change in Therapy Pool Rental Revenue	29.41%	33.33%	33.33%	-40.91%	-35.00%
% Change in Table Rental Revenue	-9.28%	-68.42%	-68.42%	-57.00%	-16.67%
% Change in Room Rental Revenue	-17.11%	66.67%	66.67%	7.46%	20.00%
% Change in Miscellaneous Revenue	-33.25%	0.00%	0.00%	-26.27%	0.00%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 381,858	\$ 388,480	\$ 388,480	\$ 386,580	\$ 420,966
102.00	OVERTIME PAY	2,112	2,500	2,500	2,500	2,500
103.00	OASDI/MEDICARE	29,050	30,052	30,052	29,553	32,558
103.02	MATCHING RETIREMENT	11,981	14,962	14,962	14,328	15,384
105.00	LONGEVITY PAY	1,395	1,595	1,595	1,611	1,825
106.00	MEDICAL INSURANCE	23,807	28,946	28,946	28,553	30,743
106.01	LIFE INSURANCE	816	623	623	592	550
106.02	LONG TERM DISABILITY	451	343	343	328	306
107.00	WORKERS' COMPENSATION	10,175	8,530	8,530	7,436	8,854
118.00	ACCRUED COMP TIME	453	0	0	0	0
201.00	CHEMICALS	19,733	20,000	20,000	19,000	20,000
202.00	FUEL	454	1,000	1,000	500	500
203.00	TOOLS/SMALL EQUIPMENT	726	500	500	500	500
203.10	CONCESSION EQUIPMENT	61	100	100	100	100
204.00	POSTAGE & FREIGHT	156	100	100	100	100
205.00	OFFICE SUPPLIES	1,165	1,000	4,000	4,000	1,000
206.00	EMPLOYEE RELATIONS	950	700	700	850	850
207.00	REPRODUCTION & PRINTING	1,926	2,000	2,000	2,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	7,266	8,000	8,000	9,000	9,000
209.00	EDUCATIONAL	0	1,000	1,000	1,023	1,000
210.00	BOTANICAL & AGRICULTURAL	96	100	100	332	100
211.00	CLEANING AND JANITORIAL	5,200	4,000	4,000	7,800	6,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	3,708	1,600	1,600	1,531	3,500
213.00	COMMUNICATIONS EQUIPMENT	639	700	700	700	700
214.00	AQUATIC PROGRAMS	4,631	4,500	4,500	4,500	4,500
214.10	AQUATIC PROGRAMS-KIDFISH	2,400	3,000	3,000	3,000	3,000
216.00	RESALE ITEMS-CONCESSIONS	21,496	25,000	25,000	21,000	22,000
218.00	PHOTOGRAPHY	512	0	0	875	0
221.00	SAFETY/FIRST AID SUPPLIES	4,396	3,000	3,000	4,500	4,500
223.00	SMALL APPLIANCES	495	500	500	500	500
250.00	OTHER SUPPLIES	1,669	1,500	1,500	1,500	1,500



STAFFING (FTEs)

IT Public Safety Administrator	0.25
Total FTEs	0.25

The City Communications Department mainly includes expenditures for service contracts related to: communications tower, records management software for public safety, BVWACS interoperability radio system, and Everbridge emergency notification system. A portion (25%) of the IT Public Safety Administrator position is also included in this department.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Coordinate with Washington County on conversion to new public safety records management software;
- > Implement grounding improvements to communications radio tower to improve reliability; and
- > Assist the fire department in the conversion to new emergency reporting software.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 26,094	\$ 27,377	\$ 27,377	\$ 26,680	\$ 27,776
Supplies	1,672	1,900	1,900	3,864	1,900
Maintenance	10,901	13,000	13,000	3,211	8,000
Services	246,221	236,629	236,629	119,719	107,541
Capital	2,775	41,685	41,685	41,758	43,396
Sundries	(60,940)	(62,163)	(62,163)	2,263	2,329
Total Department Expenditures	\$ 226,723	\$ 258,428	\$ 258,428	\$ 197,495	\$ 190,942

DECISION PACKAGES FUNDED

None

OUTPUTS

None

OUTCOMES

None

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 17,640	\$ 17,716	\$ 17,716	\$ 17,654	\$ 17,785
103.00	OASDI/MEDICARE	894	1,475	1,475	1,028	1,480
103.02	MATCHING RETIREMENT	1,591	1,817	1,817	1,721	1,829
105.00	LONGEVITY PAY	1,500	1,500	1,500	1,500	1,500
106.00	MEDICAL INSURANCE	4,343	4,649	4,649	4,584	4,983
106.01	LIFE INSURANCE	0	77	77	51	66
106.02	LONG TERM DISABILITY	0	43	43	39	37
107.00	WORKERS' COMPENSATION	126	100	100	103	96
202.00	FUEL	0	300	300	260	300
212.00	COMPUTER SUPPLIES	36	1,200	1,200	3,186	1,200
218.00	PHOTOGRAPHY	1,305	0	0	0	0
250.00	OTHER SUPPLIES	332	400	400	418	400
304.00	MACHINERY/EQUIPMENT	1,598	10,000	10,000	2,500	6,000
312.00	BUILDINGS/APPLIANCES	502	3,000	3,000	711	2,000
350.00	OTHER MAINTENANCE	8,801	0	0	0	0
401.00	ELECTRICAL	3,431	3,500	3,500	3,417	3,500
424.00	SERVICE CONTRACTS	161,316	151,559	151,559	34,744	33,836
424.05	BVWACS	81,474	81,570	81,570	81,558	70,205
712.00	OFFICE FURNITURE/EQUIPMENT ¹	0	41,685	41,685	41,758	41,758
714.00	RADIOS/RADAR/VIDEO CAMERAS	0	0	0	0	1,638
715.00	OTHER CAPITAL	2,775	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	802	900	900	1,034	1,100
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	3,000	3,000	1,229	1,229
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 288,465	\$ 324,491	\$ 324,491	\$ 197,495	\$ 190,942
999.00	WASH CO-NEW WORLD SOFTWARE	(61,742)	(66,063)	(66,063)	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 226,723	\$ 258,428	\$ 258,428	\$ 197,495	\$ 190,942

* REVISED ANNUAL ESTIMATE

¹ SECOND ANNUAL PAYMENT TO WASHINGTON COUNTY FOR NEW RMS/CAD SYSTEM (FIVE PAYMENTS TOTAL)



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STAFFING (FTEs)

Police Chief	1.00
Captain	2.00
Lieutenant	2.00
Sergeant	8.00
Corporal	15.00
Patrol Officer	10.00
Administrative Assistant	1.00
Evidence/Property Technician	1.00
CID Support Specialist	1.00
Patrol Support Specialist	1.00
Deputy City Secretary II	0.50
IT Public Safety Administrator	0.50
Total FTEs	43.00

The Brenham Police Department is a proud organization that values its relationship with the community. We understand greater success is achieved when citizens and law enforcement collaborate to address public safety and quality of life issues, and this philosophy is inherent in all aspects of our policing. The organization is a full-service law enforcement agency subdivided into two divisions: Patrol/Criminal Investigations and Support Services. Officers assigned to the Patrol Division have a multitude of responsibilities that range from traffic enforcement to investigations of felony crimes. CID(Criminal Investigations Division) detectives and CRU(Crime Reduction Unit) investigators investigate persons, property, narcotics and gang crimes and utilize a variety of strategies, technologies and expertise to combat criminal activity. Support personnel provide assistance with training, annual Department standards, property/evidence accuracy, equipment acquisitions, school resource officers, CPAAA/COP personnel(Citizens Police Academy Alumni Association/Citizens on Patrol), budget planning, recruitment and other related functions necessary for operating a successful organization. Personnel throughout the department engage in multiple assignments such as E.R.T. (Emergency Response Team) and the handling of dual purpose police canines. Collectively, members of the Brenham Police Department perform both proactive and reactive functions. Honesty, trustworthiness and fairness are the core values most important to our organization and these values are incorporated in all of our endeavors.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

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

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 3,275,097	\$ 3,369,471	\$ 3,369,471	\$ 3,300,315	\$ 3,628,939
Supplies	218,754	237,150	237,150	237,983	224,985
Maintenance	73,142	61,500	61,500	66,560	69,200
Services	196,893	182,159	182,159	242,052	196,088
Capital	25,241	19,400	19,400	19,199	2,400
Sundries	(80,527)	(75,651)	(75,651)	(77,424)	94,662
Total Department Expenditures	\$ 3,708,599	\$ 3,794,029	\$ 3,794,029	\$ 3,788,685	\$ 4,216,274

DECISION PACKAGES FUNDED

813.51 Covered Parking for Police Vehicles ¹					\$ 50,000
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OUTPUTS

Officers per 1,000 Residents	2.0	2.0	2.0	2.0	2.0
Calls for Service	31,837	32,000	32,000	30,856	31,500
Mileage on Police Units	447,455	450,000	450,000	413,536	450,000
Total # of Traffic Stops	9,809	10,000	10,000	8,695	9,500
Total # of Arrests	1,142	1,200	1,200	979	1,100

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 2,167,095	\$ 2,215,531	\$ 2,215,531	\$ 2,189,556	\$ 2,361,637
102.00	OVERTIME PAY	205,883	170,000	170,000	170,000	180,000
103.00	OASDI/MEDICARE	175,360	183,843	183,843	175,052	195,496
103.02	MATCHING RETIREMENT	211,854	240,505	240,505	225,962	256,039
105.00	LONGEVITY PAY	8,818	5,783	5,783	4,930	3,300
105.01	EDUCATION/MISCELLANEOUS	10,246	7,200	7,200	5,885	5,400
106.00	MEDICAL INSURANCE	423,449	483,589	483,589	466,842	561,962
106.01	LIFE INSURANCE	9,134	9,438	9,438	8,346	8,666
106.02	LONG TERM DISABILITY	5,069	5,218	5,218	4,631	4,816
107.00	WORKERS' COMPENSATION	55,855	48,364	48,364	49,111	51,623
118.00	ACCRUED COMP TIME	2,336	0	0	0	0
202.00	FUEL	88,914	87,500	87,500	102,000	102,000
203.00	TOOLS/SMALL EQUIPMENT	1,842	2,700	2,700	1,000	1,800
204.00	POSTAGE & FREIGHT	1,432	1,700	1,700	1,074	1,500
205.00	OFFICE SUPPLIES	3,731	5,500	5,500	3,123	3,400
206.00	EMPLOYEE RELATIONS	4,462	4,000	4,000	4,000	4,000
207.00	REPRODUCTION & PRINTING	5,257	6,000	6,000	5,305	5,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	28,806	28,000	28,000	28,000	30,000
209.00	EDUCATIONAL	0	250	250	507	500
210.00	BOTANICAL & AGRICULTURAL	101	0	0	10	10
211.00	CLEANING AND JANITORIAL	1,560	1,600	1,600	1,785	1,725
212.00	COMPUTER EQUIPMENT & SUPPLIES	43,964	52,700	52,700	51,000	31,500
213.00	COMMUNICATIONS EQUIPMENT	1,378	1,750	1,750	1,200	1,750
218.00	PHOTOGRAPHY	1,750	3,000	3,000	1,534	2,600
221.00	SAFETY/FIRST AID SUPPLIES	674	1,200	1,200	4,500	1,000
223.00	SMALL APPLIANCES	133	300	300	150	200
229.00	POLICE EVIDENCE SUPPLIES	2,782	3,600	3,600	2,500	3,000
230.00	AMMO/GUN/TASER/MISC	29,532	35,000	35,000	27,000	32,000
250.00	OTHER SUPPLIES	2,436	2,350	2,350	3,295	2,500
303.00	VEHICLES/LARGE EQUIPMENT	56,460	48,000	48,000	53,000	55,000
309.00	COMMUNICATION/PHOTO EQUIP	4,257	4,000	4,000	3,360	3,500
312.00	BUILDINGS/APPLIANCES	11,486	9,000	9,000	9,500	10,000
350.00	OTHER MAINTENANCE	939	500	500	700	700

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 75,951	\$ 78,000	\$ 78,000	\$ 73,818	\$ 75,000
403.00	TELEPHONE	35,748	33,500	33,500	35,700	36,000
405.00	WATER	299	3,300	3,300	2,760	3,000
406.00	SEWER	390	450	450	374	400
406.50	GARBAGE	1,125	1,284	1,284	1,137	1,158
406.60	DISPOSAL FEES	0	0	0	30	30
408.10	RENTALS/LEASES-FLEET	120	0	0	0	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	542	500	500	500	500
411.00	CITY ATTORNEY'S FEES	6,170	2,000	2,000	3,000	3,000
415.00	JANITORIAL SERVICES	23,746	21,600	21,600	34,000	35,000
422.00	CONTRACT LABOR	12,085	0	0	47,000	0
424.00	SERVICE CONTRACTS	27,113	31,250	31,250	26,733	28,000
442.00	CONTRACT MOWING	1,495	2,275	2,275	2,000	2,000
450.00	OTHER SERVICES	12,110	8,000	8,000	15,000	12,000
712.00	OFFICE FURNITURE/EQUIPMENT	2,333	1,200	1,200	1,199	0
714.00	RADIOS/RADAR/CAMERAS	22,908	18,000	18,000	18,000	2,400
715.00	OTHER	0	200	200	0	0
901.00	LIAB/CASUALTY INSURANCE	47,243	67,000	67,000	45,545	46,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	33,736	30,000	30,000	27,862	27,862
908.10	MILEAGE	141	100	100	2,802	300
908.20	CONTINUING EDUCATION	4,800	5,000	5,000	6,058	6,000
939.00	MOVING/HOUSING EXPENSE	0	0	0	15,000	0
950.00	OTHER SUNDRY	536	500	500	510	500
950.11	CITIZEN POLICE ACADEMY-EXP	4,639	6,000	6,000	5,000	5,000
950.21	CRIMINAL ENFORCEMENT	0	3,000	3,000	1,000	1,000
950.40	NARCOTICS ENFORCEMENT	4,000	7,000	7,000	4,000	4,000
951.00	K-9 PROGRAM EXPENSE	21,101	7,000	7,000	4,000	4,000
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 3,905,323	\$ 3,995,280	\$ 3,995,280	\$ 3,977,886	\$ 4,216,274
999.00	BISD-RESOURCE OFFICER REIMB	(139,915)	(144,442)	(144,442)	(155,392)	0
999.01	BHA-SECURITY AGREEMENT REIMB	(56,809)	(56,809)	(56,809)	(33,809)	0
TOTAL DEPARTMENT EXPENDITURES		\$ 3,708,599	\$ 3,794,029	\$ 3,794,029	\$ 3,788,685	\$ 4,216,274

* REVISED ANNUAL ESTIMATE

STAFFING (FTES)



Fire Chief	1.00	Apparatus Operator II	2.00
Assistant Fire Chief	1.00	Apparatus Operator I	7.00
Fire Marshal	1.00	Administrative Assistant	1.00
Captain	3.00	IT Public Safety Administrator	0.25
Lieutenant	3.00		
		Total FTES	19.25

The Brenham Fire Department (BFD) evolved from the Brenham Hook and Ladder Company No. 1 that was organized in 1867. BFD provides fire suppression and rescue protection to 35 square miles of the Brenham metro area and rescue services to all of Washington County. BFD has mutual aid agreements with 10 county departments and counties bordering Washington County.

The Brenham Fire Department is beginning a new era in our history with planning for a sub-station and the replacement of equipment. The Substation has not been approved by City Council at this time but we are planning for the future and safety of our community. This era will continue our legacy that is reflective of the organizational values of the Department and the passion that our members have for serving the citizens of Brenham. It is a tradition that we build upon every day - a tradition that must be continued by the next generation of Brenham firefighters and the next and so on.

As employees of the City of Brenham and members of the Brenham Fire Department, our mission is to provide the best service possible to the citizens of Brenham. We have a personal and professional obligation to be physically and mentally ready every time the alarm sounds. Our members of the Brenham Fire Department understand and embrace this goal.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Continue to provide the highest level of Customer Service to our citizens;
- > Continue education through Fire Prevention Programs in our schools;
- > Maintain a positive public image of the department that the citizens will be proud of;
- > Continue to work on objectives to maintain or lower ISO rating for the City;
- > Continue to look for ways to improve our level of service and be fiscally responsible; and
- > Seek public approval for sub-station funding and staffing.

DEPT 152 - FIRE DEPARTMENT

\$2,026,857

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 1,498,658	\$ 1,597,128	\$ 1,597,128	\$ 1,545,733	\$ 1,568,015
Supplies	104,902	98,400	111,640	109,032	123,180
Maintenance	74,692	93,900	80,660	117,250	97,320
Services	96,066	121,805	121,805	112,591	138,780
Capital	26,050	0	0	0	0
Sundries	101,070	101,000	101,000	97,545	99,562
Total Department Expenditures	\$ 1,901,439	\$ 2,012,233	\$ 2,012,233	\$ 1,982,151	\$ 2,026,857
DECISION PACKAGES FUNDED					
815.00 Security Fence around Fire Station ¹					\$ 52,000
OUTPUTS					
# Fire Responses	724	745	745	785	830
# Fire Prevention Inspections	335	500	500	265	310
# Construction Plan Reviews	104	130	130	111	120
# Pre-Fire Plans Performed	**25	200	200	30	225
# Fire Museum Tours	N/A	N/A	N/A	18	29
# Public Relation Events Attended	N/A	N/A	N/A	28	38
# Fire Station Tours	N/A	N/A	N/A	16	22
OUTCOMES					
Average Response Time (minutes)	5.11	4.50	4.50	5.36	5.36
% Citizens Reached by Fire Education	37%	38%	38%	39%	39%
ISO Rating	3	3	3	3	3

* REVISED ANNUAL ESTIMATE

** AFTER COMPLETING TRAINING, LIEUTENANTS WILL HAVE RESPONSIBILITY OF PERFORMING PRE-FIRE PLANS IN 2018.

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 963,636	\$ 1,027,251	\$ 1,027,251	\$ 977,595	\$ 1,020,268
102.00	OVERTIME PAY	107,764	94,000	94,000	126,000	90,000
103.00	OASDI/MEDICARE	81,653	87,815	87,815	83,975	86,980
103.02	MATCHING RETIREMENT	99,209	109,866	109,866	108,225	107,330
105.00	LONGEVITY PAY	2,643	2,075	2,075	2,096	2,305
105.01	EDUCATION/MISCELLANEOUS	19,085	21,600	21,600	21,946	22,200
106.00	MEDICAL INSURANCE	194,859	217,239	217,239	193,082	216,282
106.01	LIFE INSURANCE	4,064	4,338	4,338	3,852	3,712
106.02	LONG TERM DISABILITY	2,247	2,398	2,398	2,137	2,063
107.00	WORKERS' COMPENSATION	23,228	18,406	18,406	26,825	16,875
116.00	SALARIES/WAGES CONTINGENCY	0	12,140	12,140	0	0
118.00	ACCRUED COMP TIME	273	0	0	0	0
201.00	CHEMICALS	2,447	3,000	3,000	3,000	4,000
202.00	FUEL	14,298	17,500	17,500	15,333	16,000
203.00	TOOLS/SMALL EQUIPMENT	2,580	3,000	3,000	2,289	3,000
204.00	POSTAGE & FREIGHT	953	1,000	1,000	851	1,000
205.00	OFFICE SUPPLIES	1,986	2,600	2,600	2,600	2,600
206.00	EMPLOYEE RELATIONS	3,031	3,000	3,000	2,212	3,000
207.00	REPRODUCTION & PRINTING	3,649	3,000	3,000	3,000	3,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	43,127	32,000	45,240	47,140	32,000
209.00	EDUCATIONAL	3,534	4,000	4,000	3,598	4,000
210.00	BOTANICAL & AGRICULTURAL	15	0	0	0	0
211.00	CLEANING AND JANITORIAL	2,136	2,000	2,000	2,362	2,500
212.00	COMPUTER EQUIPMENT & SUPPLIES	14,426	13,300	13,300	12,433	15,050
213.00	COMMUNICATIONS EQUIPMENT	3,740	3,400	3,400	4,249	22,430
217.00	FIRE DEPT-GROCERIES/MISC	932	1,500	1,500	898	1,000
218.00	PHOTOGRAPHY	38	400	400	400	400
221.00	SAFETY/FIRST AID SUPPLIES	2,320	3,000	3,000	3,000	7,500
223.00	SMALL APPLIANCES	400	1,200	1,200	1,200	1,200
230.00	AMMUNITION/GUNS	494	500	500	500	500
250.00	OTHER SUPPLIES	4,799	4,000	4,000	3,967	4,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 33,238	\$ 32,000	\$ 32,000	\$ 70,892	\$ 32,000
304.00	MACHINERY/EQUIPMENT	18,943	36,000	22,760	22,760	36,000
304.10	PPE TESTING & REPAIR	11,832	10,000	10,000	10,000	10,000
309.00	COMMUNICATION/PHOTO EQUIP	658	2,400	2,400	3,018	5,820
312.00	BUILDINGS/APPLIANCES	9,728	12,000	12,000	9,500	12,000
313.00	COMPUTER/OFFICE EQUIPMENT	0	500	500	250	500
350.00	OTHER MAINTENANCE	294	1,000	1,000	830	1,000
401.00	ELECTRICAL	42,999	43,000	43,000	43,589	44,000
402.00	AUDITS/CONSULTANTS FEES	2,700	0	0	0	0
403.00	TELEPHONE	9,452	10,000	10,000	9,833	10,000
404.00	GAS	2,274	2,800	2,800	3,320	2,800
405.00	WATER	1,557	1,400	1,400	1,894	1,400
406.00	SEWER	2,194	2,100	2,100	2,422	2,300
406.50	GARBAGE	4,254	4,225	4,225	3,873	4,200
406.60	DISPOSAL FEES	0	0	0	18	0
409.00	ADVERTISEMENTS/LEGAL NOTICES	0	0	0	91	200
410.00	PHYSICALS	0	10,000	10,000	0	25,000
415.00	JANITORIAL SERVICES	3,704	3,660	3,660	3,498	3,700
424.00	SERVICE CONTRACTS	24,116	41,500	41,500	41,500	42,220
442.00	CONTRACT MOWING	1,430	1,920	1,920	1,610	1,760
450.00	OTHER SERVICES	1,386	1,200	1,200	943	1,200
710.00	MACHINERY/EQUIPMENT	3,882	0	0	0	0
712.00	OFFICE FURNITURE/EQUIPMENT	6,995	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	11,762	0	0	0	0
715.00	OTHER CAPITAL	3,411	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	14,014	15,000	15,000	13,028	15,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	22,376	28,500	28,500	27,562	27,562
908.10	MILEAGE	1,452	1,500	1,500	1,455	1,500
929.00	FIRE FIGHTERS' PENSION	53,060	55,000	55,000	55,000	55,000
930.00	SPECIAL EVENTS	9,952	0	0	0	0
950.00	OTHER SUNDRY	216	1,000	1,000	500	500
TOTAL DEPARTMENT EXPENDITURES		\$ 1,901,439	\$ 2,012,233	\$ 2,012,233	\$ 1,982,151	\$ 2,026,857

* REVISED ANNUAL ESTIMATE



	STAFFING (FTEs)
Animal Services Manager	1.00
Animal Services Specialist	1.00
Animal Control Officer	2.00
Animal Shelter Maintenance Worker	3.00
Part-Time Shelter Workers	0.72
Total FTEs	7.72

The City of Brenham adopted an animal control ordinance to regulate the keeping of animals and fowls within the city to promote the health, safety, and welfare of the public as is provided by state law. The City responds to all animal control calls within City limits and county requests for assistance in animal bite cases, injured animal cases, and county arrests with an animal in the vehicle. Animal control officers are available to respond to calls for service Monday through Friday from 8 AM to 5 PM. For emergencies, they may respond to calls after 5 PM and on weekends and holidays.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > To protect the public's health and safety from vicious, sick and injured animals;
- > To educate the public about responsible animal care and ownership;
- > To reduce the number of unwanted animals in the community;
- > To enforce animal control ordinances; and
- > To investigate reports of cruelty and neglect of animals.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 256,793	\$ 326,053	\$ 326,053	\$ 265,091	\$ 409,124
Supplies	29,035	37,020	37,020	54,346	67,700
Maintenance	8,623	4,650	4,650	5,462	2,600
Services	96,795	85,864	85,864	212,488	93,221
Capital	1,978	500	500	500	7,650
Sundries	4,861	7,150	7,150	24,510	7,794
Total Department Expenditures	\$ 398,085	\$ 461,237	\$ 461,237	\$ 562,397	\$ 588,089

DECISION PACKAGES FUNDED

813.54 Animal Control Vehicle w/Climate Control Box (Replace Unit #114) ¹	\$ 52,000
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OUTPUTS

Animal Control Impounded					
- City	692	700	700	537	625
- County	498	500	500	421	460
Animal Shelter Surrendered					
- City	383	400	400	154	200
- County	237	300	300	280	300
Bite Cases					
- City	21	25	25	33	30
- County	31	40	40	47	45
Animals Adopted	520	600	600	614	575
Animals Reclaimed	185	225	225	169	170
Animals Euthanized	549	400	400	529	500
Animals Rescued	121	150	150	51	75

OUTCOMES

Adoption Rate:					
- % Animals Adopted	28.73%	31.58%	31.58%	44.11%	36.28%
Reclaimed Rate:					
- % Animals Reclaimed	10.22%	11.84%	11.84%	12.14%	10.73%
Euthanasia Rate:					
- % Animals Euthanized	30.33%	21.05%	21.05%	38.00%	31.55%
Rescue Rate:					
- % Animals Rescued	6.69%	7.89%	7.89%	3.66%	4.73%
% Change in Revenues	68.77%	28.17%	28.17%	14.08%	14.68%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 236 EQUIPMENT FUND

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 164,668	\$ 201,236	\$ 201,236	\$ 173,073	\$ 259,659
102.00	OVERTIME PAY	13,501	15,000	15,000	15,000	17,000
103.00	OASDI/MEDICARE	13,909	17,284	17,284	14,510	21,886
103.02	MATCHING RETIREMENT	15,307	20,805	20,805	16,362	26,907
105.00	LONGEVITY PAY	1,768	2,153	2,153	1,018	1,030
105.01	EDUCATION/MISCELLANEOUS	1,061	1,200	1,200	208	0
105.03	STANDBY	7,457	6,150	6,150	8,150	8,150
106.00	MEDICAL INSURANCE	32,387	55,562	55,562	31,617	67,376
106.01	LIFE INSURANCE	583	793	793	528	901
106.02	LONG TERM DISABILITY	322	438	438	292	500
107.00	WORKERS' COMPENSATION	5,782	5,432	5,432	4,333	5,715
118.00	ACCRUED COMP TIME	48	0	0	0	0
201.00	CHEMICALS	983	700	700	400	700
202.00	FUEL	4,300	6,000	6,000	5,034	6,000
203.00	TOOLS/SMALL EQUIPMENT	882	800	800	800	2,800
204.00	POSTAGE & FREIGHT	118	350	350	297	500
205.00	OFFICE SUPPLIES	1,114	1,500	1,500	1,774	1,500
206.00	EMPLOYEE RELATIONS	210	650	650	534	550
207.00	REPRODUCTION & PRINTING	619	2,000	2,000	2,648	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,447	2,500	2,500	3,500	3,500
210.00	BOTANICAL & AGRICULTURAL	15	100	100	52	100
211.00	CLEANING AND JANITORIAL	5,078	5,000	5,000	15,000	12,800
212.00	COMPUTER EQUIPMENT & SUPPLIES	873	2,670	2,670	200	1,600
213.00	COMMUNICATIONS EQUIPMENT	(100)	450	450	648	450
215.00	ANIMAL CONTRL/SHELTER SUPPLIES	12,134	12,000	12,000	20,577	33,300
218.00	PHOTOGRAPHY	131	300	300	85	300
221.00	SAFETY/FIRST AID SUPPLIES	12	100	100	202	250
223.00	SMALL APPLIANCES	0	250	250	1,154	1,000
230.00	AMMO/GUN SUPPLIES	63	1,400	1,400	500	100
250.00	OTHER SUPPLIES	158	250	250	941	250

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 2,016	\$ 1,600	\$ 1,600	\$ 1,633	\$ 1,600
309.00	COMMUNICATION/PHOTO EQUIP	98	50	50	0	0
310.00	LAND/GROUNDS	153	75	75	0	0
312.00	BUILDINGS/APPLIANCES	6,357	2,925	2,925	3,829	1,000
401.00	ELECTRICAL	18,803	16,000	16,000	19,187	20,000
402.00	AUDITS/CONSULTANT FEES	0	0	0	23,500	0
403.00	TELEPHONE	1,190	2,555	2,555	1,022	1,200
404.00	GAS	1,933	2,100	2,100	5,033	5,000
405.00	WATER	3,967	3,400	3,400	2,672	2,500
406.00	SEWER	1,239	1,200	1,200	1,158	1,200
406.50	GARBAGE	1,023	1,284	1,284	1,116	1,116
409.00	ADVERTISEMENTS/LEGAL NOTICES	1,517	1,000	1,000	1,842	2,000
415.00	JANITORIAL SERVICES	3,936	5,760	5,760	4,418	5,000
416.00	VETERINARIAN SERVICES	10,707	5,000	5,000	14,269	9,000
417.00	CITY LICENSE-VET EXP	190	1,000	1,000	1,000	1,000
417.50	ANIMAL ADOPTION COUPON EXPENSE	43,926	37,500	37,500	38,833	37,500
422.00	CONTRACT LABOR	0	0	0	91,000	0
424.00	SERVICE CONTRACTS	4,144	4,205	4,205	3,313	4,205
442.00	CONTRACT MOWING	2,480	3,360	3,360	2,625	2,000
450.00	OTHER SERVICES	1,740	1,500	1,500	1,500	1,500
702.00	BUILDINGS	0	0	0	0	1,500
712.00	OFFICE FURNITURE/EQUIPMENT	0	500	500	500	0
714.00	RADIOS/RADAR/CAMERAS	1,978	0	0	0	4,150
715.00	OTHER CAPITAL	0	0	0	0	2,000
901.00	LIAB/CASUALTY INSURANCE	3,194	3,500	3,500	5,298	5,300
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,125	3,000	3,000	2,274	2,274
908.10	MILEAGE	33	0	0	220	220
949.00	UNEMPLOYMENT BENEFITS	0	0	0	16,392	0
950.00	OTHER SUNDRY	510	650	650	326	0
TOTAL DEPARTMENT EXPENDITURES		\$ 398,085	\$ 461,237	\$ 461,237	\$ 562,397	\$ 588,089

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)	
Court Administrator	1.00
City Marshal	1.00
Deputy Court Clerk II	1.00
Court Clerk I	1.00
Court Clerk Assistant II	1.00
Part-Time City Marshal	0.25
Total FTEs	5.25
Municipal Court Judges*	2.00
* APPOINTED BY CITY COUNCIL	

The City of Brenham Municipal Court is the judicial branch of City government. The City of Brenham 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. The Court adjudicates Class C misdemeanors punishable by a maximum fine of \$500 and City ordinance violations carrying a maximum fine of \$2,000. The Court processes between 6,000 - 8,000 cases per year. Municipal Court technology and security projects are funded out of the special revenue fund, Courts-Technology/Security Fund. The department also receives revenues from a special revenue fund to help offset costs for juvenile case management.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Implement Electronic Warrant Imaging System with Washington County Communications;
- > 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
- > 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.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 380,356	\$ 402,544	\$ 402,544	\$ 396,095	\$ 415,728
Supplies	12,039	14,100	14,100	16,084	14,800
Maintenance	556	600	600	600	600
Services	65,244	69,500	69,500	67,593	69,600
Capital	0	0	0	0	0
Sundries	7,621	9,300	9,300	7,526	8,667
Total Department Expenditures	\$ 465,817	\$ 496,044	\$ 496,044	\$ 487,898	\$ 509,395
DECISION PACKAGES FUNDED					
992.00 Laserfiche & Adobe License Renewal ¹				\$	1,024
994.00 Computer Replacement ¹					3,200
994.00 Handheld Ticket Writers (2) ¹					8,000
				\$	12,224
OUTPUTS					
New Cases	5,733	6,000	6,000	4,258	4,500
Dispositions	5,090	5,500	5,500	4,921	5,000
Warrants	1,875	2,000	2,000	728	1,200
Total Cases on the Docket at FYE 16	11,335	12,000	12,000	9,912	11,000
OUTCOMES					
Cases Satisfied by Community Service	7	20	20	16	20
Cases Satisfied by Jail Credit	394	400	400	336	400
Cases Waived for Indigency	0	50	50	0	25
% Change in Court Revenue	-14.78%	-12.04%	-12.04%	6.37%	12.48%

* REVISED ANNUAL ESTIMATE

¹ PAID OUT OF FUND 233 COURT SECURITY/TECHNOLOGY FUND

DEPT 155 - MUNICIPAL COURT DEPARTMENT

\$509,395

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 276,241	\$ 282,597	\$ 282,597	\$ 282,590	\$ 290,078
102.00	OVERTIME PAY	0	500	500	500	500
103.00	OASDI/MEDICARE	20,167	22,063	22,063	21,006	22,658
103.02	MATCHING RETIREMENT	19,974	27,556	27,556	23,491	28,420
105.00	LONGEVITY PAY	2,595	2,908	2,908	2,959	3,195
105.01	EDUCATION/MISCELLANEOUS	1,638	1,800	1,800	1,800	1,800
106.00	MEDICAL INSURANCE	56,710	61,363	61,363	60,512	65,525
106.01	LIFE INSURANCE	749	1,171	1,171	787	1,042
106.02	LONG TERM DISABILITY	413	645	645	435	576
107.00	WORKERS' COMPENSATION	2,190	1,941	1,941	2,015	1,934
118.00	ACCRUED COMP TIME	(320)	0	0	0	0
202.00	FUEL	1,444	2,000	2,000	1,500	1,500
204.00	POSTAGE & FREIGHT	4,986	6,000	6,000	6,000	6,000
205.00	OFFICE SUPPLIES	1,520	2,000	2,000	2,000	2,000
206.00	EMPLOYEE RELATIONS	225	300	300	502	500
207.00	REPRODUCTION & PRINTING	3,027	3,000	3,000	4,341	4,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	14	500	500	500	500
209.00	EDUCATIONAL	0	150	150	243	150
211.00	CLEANING AND JANITORIAL	39	100	100	350	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	784	0	0	0	0
223.00	SMALL APPLIANCES	0	0	0	598	0
250.00	OTHER SUPPLIES	0	50	50	50	50
303.00	VEHICLES/LARGE EQUIPMENT	556	600	600	600	600
403.00	TELEPHONE	1,150	1,000	1,000	1,093	1,100
409.00	ADVERTISEMENTS/LEGAL NOTICES	4,285	0	0	0	0
419.00	LEGAL FEES	38,081	45,000	45,000	43,000	45,000
424.00	SERVICE CONTRACTS	19,803	22,000	22,000	22,000	22,000
450.00	OTHER SERVICES	1,926	1,500	1,500	1,500	1,500
901.00	LIAB/CASUALTY INSURANCE	493	650	650	950	1,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	5,733	6,000	6,000	5,217	5,217
908.10	MILEAGE	1,403	2,500	2,500	1,209	2,300
950.00	OTHER SUNDRY	(8)	150	150	150	150
TOTAL DEPARTMENT EXPENDITURES		\$ 465,817	\$ 496,044	\$ 496,044	\$ 487,898	\$ 509,395

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Director of Public Works	1.00
Part-time Downtown Maintenance Worker	<u>0.38</u>
Total FTEs	1.38

The General Government Services Department provides managerial oversight for Streets, Parks, Aquatics, Sanitation, and Facility/Fleet Maintenance. This department is responsible for making sure that all requests for service are completed in a timely manner and that each department is operating efficiently and effectively. Work order systems for Streets, Parks, and Facility/Fleet Maintenance are maintained and monitored within this department. Also, Public Works outlines the expectations for each of the above departments when it comes to pre-planning for the future such as working with the City Engineer on street projects, adding to the Parks Master Plan, exploring new advancements in recycling and sanitation operations, staff placement according to job duties, and looking into facility/fleet needs for the City of Brenham.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Review and assist daily work duties to ensure all requests for service and projects are being completed in a timely manner;
- > Review and monitor work order systems on a weekly basis for Streets, Facility Maintenance, and Parks;
- > Assist with facility improvements for Parks, Sanitation and Recycling in order to maintain our reputation as a model city in those areas;
- > Represent each of these departments in the plan review process associated with new development throughout Brenham;
- > Review quarterly financials and trends within the above departments to ensure we are maintaining budget expectations; and
- > Work closely with the City Engineer on past storm damaged areas and coordinate with contractors related to Capital Improvement Projects.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 270,636	\$ 283,281	\$ 283,281	\$ 193,472	\$ 148,604
Supplies	747	2,050	2,050	2,140	1,025
Maintenance	0	0	0	0	0
Services	8,024	14,046	14,046	76,602	102,660
Capital	0	0	0	0	0
Sundries	6,641	5,300	5,300	2,141	4,700
Total Department Expenditures	\$ 286,047	\$ 304,677	\$ 304,677	\$ 274,355	\$ 256,989
DECISION PACKAGES FUNDED					
402.00 Comprehensive Plan (Remaining Portion)					\$ 90,000
OUTPUTS					
Utility Line Locates Called-In	97	100	100	98	110
Calls/Work Order Received	1,142	1,300	1,300	1,286	1,300
Banner Requests	47	50	50	53	55
OUTCOMES					
New Measure to be tracked in the Future					

* REVISED ANNUAL ESTIMATE

DEPT 167 - GENERAL GOVERNMENT SERVICES DEPARTMENT

\$256,989

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 198,765	\$ 205,753	\$ 205,753	\$ 139,281	\$ 108,524
103.00	OASDI/MEDICARE	15,852	16,774	16,774	11,082	8,849
103.02	MATCHING RETIREMENT	18,785	21,938	21,938	14,478	10,670
105.00	LONGEVITY PAY	865	990	990	944	965
105.01	EDUCATION/MISCELLANEOUS	12,000	12,000	12,000	8,769	6,000
106.00	MEDICAL INSURANCE	22,372	23,955	23,955	17,605	12,786
106.01	LIFE INSURANCE	914	886	886	621	368
106.02	LONG TERM DISABILITY	507	492	492	345	205
107.00	WORKERS' COMPENSATION	576	493	493	347	237
202.00	FUEL	81	200	200	121	100
204.00	POSTAGE & FREIGHT	22	50	50	11	25
205.00	OFFICE SUPPLIES	13	50	50	155	100
206.00	EMPLOYEE RELATIONS	201	150	150	92	100
207.00	REPRODUCTION & PRINTING	103	400	400	220	100
208.00	CLOTHING/PERS PROTECTIVE EQUIP	254	300	300	300	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	21	800	800	741	100
213.00	COMMUNICATIONS EQUIPMENT	0	100	100	369	100
250.00	OTHER SUPPLIES	51	0	0	131	100
402.00	AUDITS/CONSULTANTS FEES	5,925	2,000	2,000	64,290	94,500
403.00	TELEPHONE	596	625	625	597	0
424.00	SERVICE CONTRACTS	263	11,371	11,371	11,715	8,160
450.00	OTHER SERVICES	1,240	50	50	0	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,371	5,000	5,000	1,936	4,500
908.10	MILEAGE	270	300	300	205	200
TOTAL DEPARTMENT EXPENDITURES		\$ 286,047	\$ 304,677	\$ 304,677	\$ 274,355	\$ 256,989

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

IT Manager	1.00
IT Security Administrator	1.00
IT Infrastructure Administrator	1.00
IT System Specialist	1.00
Senior IT Technician	1.00
Part-Time Worker	0.18

Total FTEs **5.18**

IT Public Safety Administrator¹ 1.00

¹ Position paid by the City Communications, Police, and Fire Departments

The Information Technology Department is responsible for maintenance and management of the City’s computers, servers, telephone system, surveillance cameras, fiber optic, copper and wireless networks. In addition to hardware, the department also supports and maintains several enterprise-wide applications, including Microsoft Exchange, Incode, Zuercher, Laserfiche, TLETS, and file and printer sharing. The department is responsible for the network connectivity to over 30 buildings. This includes the installation, configuration, and maintenance of Cisco switches, routers, firewalls. The department provides helpdesk support for over 280 user accounts. We have a strong focus on maintaining network-wide security while accommodating the end users' needs and keeping our systems cost effective.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Complete the conversion of all desktop and laptop PCs to Windows 10;
- > Upgrade old servers to latest supported operating systems;
- > Implement new email archiving solution for the City's email system;
- > Investigate and potentially plan migrating the City's email and file storage to Office 365;
- > Evaluate and replace Wi-Fi mesh access points throughout the City;
- > Replace and add fiber optic cabling to allow for network growth;
- > Improve reliability, security, backups, and ensure valid maintenance contracts and hardware warranties; and
- > Improve response time and customer service.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 367,337	\$ 409,552	\$ 409,552	\$ 382,743	\$ 422,744
Supplies	24,082	20,910	20,910	20,074	50,200
Maintenance	3,384	6,750	6,750	4,723	6,950
Services	189,856	185,210	185,210	191,841	217,530
Capital	7,692	19,700	19,700	36,029	0
Sundries	10,972	16,025	16,025	13,628	16,700
Total Department Expenditures	\$ 603,323	\$ 658,147	\$ 658,147	\$ 649,038	\$ 714,124

DECISION PACKAGES FUNDED

212.00 Migration to Office 365				\$ 14,500
212.00 Ocularis Server				10,000
402.80 Jabber Archiving				9,000
				\$ 33,500

OUTPUTS

# of Computers	322	327	327	328	328
# of Physical Servers	28	21	21	22	18
# of Storage Disk Units	13	14	14	16	16
# of Virtual Servers	50	46	46	55	55
# of Wireless Access Points	90	90	90	88	88
# of Cameras	129	130	130	27	32
# of Network Devices	74	74	74	139	148
# of Phones	229	229	229	78	79
Data Stored on File Servers (TB)	3.044	3.044	3.044	236	236
Data Stored on Laserfiche (TB)	1.49	1.49	1.49	3.24	3.24
Data Stored in Email (TB)	1.389	1.389	1.389	1.55	1.55
# of Buildings on Network	36	36	36	0.84	0.84

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 260,938	\$ 287,307	\$ 287,307	\$ 270,124	\$ 295,040
102.00	OVERTIME PAY	168	0	0	300	0
103.00	OASDI/MEDICARE	19,107	22,538	22,538	20,182	23,166
103.02	MATCHING RETIREMENT	23,884	29,055	29,055	26,498	29,968
105.00	LONGEVITY PAY	695	993	993	901	1,105
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	52,589	60,145	60,145	55,519	64,218
106.01	LIFE INSURANCE	1,422	1,219	1,219	1,095	1,080
106.02	LONG TERM DISABILITY	788	675	675	609	600
107.00	WORKERS' COMPENSATION	1,754	1,620	1,620	1,515	1,567
118.00	ACCRUED COMP TIME	(8)	0	0	0	0
202.00	FUEL	328	800	800	650	800
203.00	TOOLS/SMALL EQUIPMENT	41	300	300	300	300
204.00	POSTAGE & FREIGHT	36	100	100	50	100
205.00	OFFICE SUPPLIES	1,286	400	400	220	400
206.00	EMPLOYEE RELATIONS	1,025	960	960	960	960
207.00	REPRODUCTION & PRINTING	158	400	400	287	400
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,051	1,500	1,500	1,500	1,500
209.00	EDUCATIONAL	0	500	500	500	500
211.00	CLEANING & JANITORIAL	137	50	50	57	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	18,504	8,000	8,000	8,000	37,290
213.00	COMMUNICATIONS EQUIPMENT	100	1,000	1,000	650	1,000
213.10	NETWORK TECH EQUIPMENT	450	6,000	6,000	6,000	6,000
250.00	OTHER SUPPLIES	966	900	900	900	900

DEPT 172 - INFORMATION TECHNOLOGY DEPARTMENT

\$714,124

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
301.00	UTILITY LINES	\$ 3,230	\$ 6,000	\$ 6,000	\$ 4,137	\$ 6,000
303.00	VEHICLES/LARGE EQUIPMENT	154	750	750	586	750
312.00	BUILDINGS/APPLIANCES	0	0	0	0	200
402.80	SPECIAL SERVICES	2,629	7,000	7,000	15,591	21,500
403.00	TELEPHONE	37,309	39,060	39,060	36,297	33,888
424.00	SERVICE CONTRACTS	149,911	139,150	139,150	139,953	162,142
712.00	OFFICE FURNITURE/EQUIPMENT	7,692	19,700	19,700	36,029	0
901.00	LIAB/CASUALTY INSURANCE	293	325	325	917	1,000
908.00	SEMINARS/MEMBERSHIP/TRAVE	9,941	15,000	15,000	12,361	15,000
908.10	MILEAGE	1,548	700	700	350	700
SUBTOTAL DEPARTMENT EXPENDITURES		\$ 604,133	\$ 658,147	\$ 658,147	\$ 649,038	\$ 714,124
999.04	BISD REIMBURSEMENT	(810)	0	0	0	0
TOTAL DEPARTMENT EXPENDITURES		\$ 603,323	\$ 658,147	\$ 658,147	\$ 649,038	\$ 714,124

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

\$

420,863

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
306.00	OUTDOOR/STREET LIGHTING	\$ 56,549	\$ 30,000	\$ 30,000	\$ 41,500	\$ 30,000
401.10	ELECTRICAL-STREET LIGHTS	99,629	98,812	98,812	99,563	99,500
401.17	ELECTRIC-MOTOR BANK BLDG	2,398	0	0	6,066	6,000
402.00	AUDITS/CONSULTANT FEES	9,180	0	0	42,600	0
402.90	TAX APPRAISAL DISTRICT COSTS	92,982	99,334	99,334	99,334	103,113
405.17	WATER-MOTOR BANK BLDG	208	0	0	272	300
406.17	SEWER-MOTOR BANK BLDG	305	0	0	333	300
421.20	BOND ISSUE COSTS	27,207	0	0	0	0
450.00	OTHER SERVICES	19,883	0	0	25,000	0
715.00	OTHER CAPITAL	12,716	0	0	0	0
801.00	LAND	4,920	0	0	0	0
924.00	CONTINGENCY	0	1,750	1,750	0	800
926.00	WASH CO HEALTHLY LIVING	60,000	60,000	60,000	60,000	60,000
932.05	MISSION BRENHAM	1,000	0	0	0	0
932.10	BOYS & GIRLS CLUB - PROGRAM	36,750	36,750	36,750	36,750	36,750
932.11	BOYS & GIRLS CLUB - UTILITIES	23,661	23,948	23,948	24,002	24,000
932.12	BOYS & GIRLS CLUB - INSURANCE	2,088	2,100	2,100	2,180	2,200
932.13	BOYS & GIRLS CLUB - MOWING	1,495	1,800	1,800	1,625	1,800
932.15	ADULT & TEEN CHALLENGE-PROGRAM	0	0	0	0	6,256
932.30	FAITH MISSION	22,400	22,400	22,400	22,400	17,094
932.31	FAITH MISSION-SANITATION CHGS	7,486	10,000	10,000	7,621	10,000
932.32	ADULT&TEEN CHALNGE-SANIT CHGS	2,498	5,000	5,000	3,202	5,000
932.70	JOB PARTNERSHIP OF WASH CO	750	0	0	0	0
934.00	HERITAGE MUSEUM-UTILITIES	6,817	7,300	7,300	5,853	6,250
934.01	HERITAGE MUSEUM-INSURANCE	1,026	1,200	1,200	1,071	1,200
964.00	HOSPICE BRENHAM	10,300	10,300	10,300	10,300	10,300
TOTAL NON-DEPT DIRECT		\$ 502,247	\$ 410,694	\$ 410,694	\$ 489,672	\$ 420,863
COMMUNITY SERVICES TOTAL		176,269	182,548	182,548	175,004	181,650

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC**\$****128,084****LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
903.00	UNCOLLECTABLE ACCOUNTS	\$ 2,250	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
906.00	INVENTORY ADJUSTMENTS	9,688	7,500	7,500	7,500	7,500
924.00	CONTINGENCY	0	37,000	37,000	0	63,398
943.00	MEDICAL INS PREMIUMS/FEES	9,962	9,000	9,000	13,208	15,000
950.00	OTHER SUNDRY	23,938	20,000	20,000	26,352	26,000
960.00	WELLNESS PROGRAM	2,499	2,500	2,500	10,900	5,500
970.00	EMPLOYEE ASSISTANCE PROGRAM	7,686	7,686	7,686	7,686	7,686
TOTAL NON-DEPT MISC		\$ 56,023	\$ 86,686	\$ 86,686	\$ 68,646	\$ 128,084

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GENERAL FUND – ASSIGNED (SUB) FUNDS OVERVIEW

The General Fund maintains eight (sub) funds to account for assigned General Fund resources from grants, donations, above budget net revenues (ABNR) and debt proceeds used for street maintenance.

POLICE DEPARTMENT FUND

This fund is used to account for grant revenues for police department programs and activities.

MOTORCYCLE/PD EQUIPMENT FUND

This fund is used to account for revenues specifically designated for police motorcycles and other police department equipment.

PUBLIC SAFETY GRANT FUND

This fund is used to account for grant revenues for public safety training.

FEMA DISASTER RELIEF FUND

This fund is used to account for reimbursements received from the Federal Emergency Management Agency related to expenses incurred due to declared states of emergency.

DONATIONS FUND

This fund is used to account for donations for specific purposes or activities.

FIRE DEPARTMENT GRANTS FUND

This fund is used to account for grant revenues for fire department programs and activities.

EQUIPMENT FUND

This fund is used to account for General Fund transfers assigned for IT, vehicle, and equipment purchases.

TOURISM & PROMOTION FUND

This fund is used to account for revenues specifically designated for the Barnhill Conference Center at the Historic Simon Theatre and other City tourism and marketing activities.

FUND 222 - POLICE DEPARTMENT GRANT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
GRANT REVENUES	\$ 17,179	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL REVENUES	17,179	15,000	15,000	15,000	15,000
TOTAL OPERATING RESOURCES	17,179	15,000	15,000	15,000	15,000
EXPENDITURES					
PERSONNEL	12,179	15,000	15,000	15,000	15,000
EDUCATIONAL	5,000	0	0	0	0
TOTAL EXPENDITURES	17,179	15,000	15,000	15,000	15,000
TOTAL USES OF OP RESOURCES	17,179	15,000	15,000	15,000	15,000
NET REVENUES	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

FUND 225 - MOTORCYCLE/POLICE EQUIPMENT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
GRANT REVENUES	\$ 2,639	\$ 2,600	\$ 2,600	\$ 24,156	\$ 2,600
TOTAL REVENUES	2,639	2,600	2,600	24,156	2,600
TOTAL OPERATING RESOURCES	2,639	2,600	2,600	24,156	2,600
EXPENDITURES					
CLOTHING/PERS PROTECTIVE EQUIP	2,639	2,600	2,600	24,156	2,600
TOTAL EXPENDITURES	2,639	2,600	2,600	24,156	2,600
TOTAL USES OF OP RESOURCES	2,639	2,600	2,600	24,156	2,600
NET REVENUES	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

* REVISED ANNUAL ESTIMATE

FUND 226 - PUBLIC SAFETY TRAINING FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
GRANT REVENUES	\$ 3,421	\$ 3,420	\$ 3,420	\$ 3,687	\$ 3,600
TOTAL REVENUES	3,421	3,420	3,420	3,687	3,600
TOTAL OPERATING RESOURCES	3,421	3,420	3,420	3,687	3,600
EXPENDITURES					
POLICE DEPT PERSONNEL	2,681	2,680	2,680	2,950	2,900
SEMINARS/MEMBERSHIP/TRAVE	1,111	1,200	1,200	1,860	700
TOTAL EXPENDITURES	3,792	3,880	3,880	4,810	3,600
TOTAL USES OF OP RESOURCES	3,792	3,880	3,880	4,810	3,600
NET REVENUES	(371)	(460)	(460)	(1,123)	0
FUND BALANCE	1,123	663	663	0	0

* REVISED ANNUAL ESTIMATE

FUND 227 - FEMA-DISASTER RELIEF FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
INSURANCE PROCEEDS	\$ 84,261	\$ 0	\$ 0	\$ 53,341	\$ 0
GRANT REVENUE-FEMA	155,430	0	0	460,507	1,169,722
GRANT REVENUE	0	0	0	0	1,171,659
MISCELLANEOUS REVENUES	0	0	0	41,988	0
TOTAL REVENUES	239,691	0	0	555,836	2,341,381
OTHER SOURCES					
TRANSFER-IN SEWER FUND	0	0	0	654,299	0
TRANSFER-IN SEWER FUND	0	0	0	0	1,500,000
TOTAL OTHER SOURCES	0	0	0	654,299	1,500,000
TOTAL OPERATING RESOURCES	239,691	0	0	1,210,135	3,841,381
EXPENDITURES					
BUILDINGS/APPLIANCES	27,091	0	0	0	0
BUILDINGS/APPLIANCES-MAIN	8,534	0	0	0	0
STREETS/INLETS/CURBS	5,988	0	0	0	0
OTHER MAINTENANCE-COMM TOWER	15,459	0	0	0	0
AUDITS/CONSULTANTS FEES	194,348	0	0	191,336	126,746
OTHER SERVICES	1,236	0	0	418	0
OTHER SERVICES-COMM TOWER	24,999	0	0	39,575	0
STREETS/INLETS/CURBS	2,410	0	0	226,247	1,167,412
RADIOS/RADAR/CAMERA-FIRE DEPT	4,312	0	0	0	0
OTHER CAPITAL-PARKS	25,612	0	0	0	0
OTHER CAPITAL-FIRE DEPT	743	0	0	0	0
STREETS/INLETS/CURBS	142,425	0	0	1,127,426	1,515,888
VEHICLES-POLICE DEPT	27,206	0	0	0	0
PARK IMPROV-HP TRAIL/FP BRIDGE	21,020	0	0	36,400	113,600
PARK IMPROV-HOHLT PARK	3,862	0	0	0	0
TOTAL EXPENDITURES	505,245	0	0	1,621,402	2,923,646
OTHER USES					
TRANSFER-OUT SEW FUND	0	0	0	0	0
TOTAL USES OF OP RESOURCES	505,245	0	0	1,621,402	2,923,646
NET REVENUES	(265,554)	0	0	(411,267)	917,735
FUND BALANCE	(519,894)	(519,894)	(519,894)	(931,161)	(13,426)

* REVISED ANNUAL ESTIMATE

FUND 232 - DONATIONS FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
DONATIONS/REVENUES					
DOWNTOWN IMPROVEMENTS	\$ 11,578	\$ 5,000	\$ 5,000	\$ 70,000	\$ 35,000
LIBRARY	35,214	10,000	10,000	30,000	20,000
LIBRARY CAPITAL	15,000	0	0	0	0
ANIMAL SHELTER ENHANCEMENTS	21,000	10,000	10,000	10,000	10,000
AQUATICS	12,000	1,000	1,000	0	0
FIRE DEPT	0	500	500	2,500	500
POLICE DEPT	1,655	5,000	5,000	26,200	20,000
ANIMAL SHELTER	10,902	5,000	5,000	23,000	10,000
TOTAL REVENUES	107,349	36,500	36,500	161,700	95,500
OTHER SOURCES					
TRANSFER-OUT 2014 CAPITAL PROJECTS	139,096	0	0	0	0
TRANSFER-IN BCDC FUND	0	4,000	4,000	0	0
TOTAL OTHER SOURCES	139,096	4,000	4,000	0	0
TOTAL OPERATING RESOURCES	246,445	40,500	40,500	161,700	95,500
EXPENDITURES					
DOWNTOWN IMPROVEMENTS	0	5,000	5,000	33,000	5,000
PARKS DEPT	0	0	0	1,750	0
AQUATICS	0	0	0	3,687	0
FIRE DEPT	0	1,000	1,000	0	1,000
POLICE DEPT	19,762	15,000	15,000	4,969	15,000
K-9 UNIT	8,500	500	500	0	0
ANIMAL SHELTER	6,805	2,000	2,000	17,170	2,000
LIBRARY	500	0	0	31,075	5,500
MAIN ST INCENTIVE GRANT	14,000	2,500	2,500	0	2,500
TOTAL EXPENDITURES	49,567	26,000	26,000	91,651	31,000
OTHER USES					
TRANSFER-IN PARKS CAPITAL FUND	0	0	0	37,011	0
TRANSFER-IN PARKS CAPITAL FUND	12,000	0	0	0	0
TRANSFER-OUT EQUIPMENT FUND	10,000	0	0	0	0
TOTAL OTHER USES	22,000	0	0	37,011	0
TOTAL USES OF OP RESOURCES	71,567	26,000	26,000	128,662	31,000
NET REVENUES	174,878	14,500	14,500	33,038	64,500
FUND BALANCE	255,192	269,692	269,692	288,230	352,730

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FUND 235 - FIRE DEPARTMENT GRANT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
GRANT REVENUES	\$ 2,682	\$ 1,000	\$ 1,000	\$ 1,610	\$ 1,800
TOTAL REVENUES	2,682	1,000	1,000	1,610	1,800
TOTAL OPERATING RESOURCES	2,682	1,000	1,000	1,610	1,800
EXPENDITURES					
SUPPLIES	2,682	1,000	1,000	1,610	1,800
TOTAL EXPENDITURES	2,682	1,000	1,000	1,610	1,800
TOTAL USES OF OP RESOURCES	2,682	1,000	1,000	1,610	1,800
NET REVENUE	0	0	0	0	0
FUND BALANCE	0	0	0	0	0

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FUND 236 - EQUIPMENT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
OTHER SOURCES					
TRANSFER-IN GENERAL FUND	\$ 684,980	\$ 0	\$ 0	\$ 211,014	\$ 0
TRANSFER-IN HOTEL/MOTEL FUND	50,000	0	0	0	0
TRANSFER-IN COURT TECH/SEC FUND	0	20,000	20,000	0	0
TRANSFER-IN DONATIONS FUND	10,000	0	0	0	0
TRANSFER-IN BCDC FUND	0	0	0	0	25,000
TOTAL OTHER SOURCES	744,980	20,000	20,000	211,014	25,000
TOTAL OPERATING RESOURCES	744,980	20,000	20,000	211,014	25,000
EXPENDITURES					
COMPUTER SUPPLIES-DEVEL SVCS	92	0	0	0	0
COMPUTER SUPPLIES-IT	5,622	0	0	0	0
OTHER SERVICES	0	53,710	53,710	53,710	14,014
BUILDINGS/BUILDING IMPROV	0	0	0	68,093	0
BUILDINGS-MAINTENANCE	0	100,600	100,600	100,397	0
BUILDINGS-AQUATICS	0	13,000	13,000	10,350	0
BUILDINGS/BLDG IMPROV-FIRE	0	35,000	35,000	33,573	0
OFFICE FURN/EQUIP	0	40,000	40,000	0	0
OFFICE FURN/EQUIP-LIBRARY	11,325	0	0	0	0
OFFICE FURN/EQUIP-IT DEPT	0	0	0	35,318	0
VEHICLES/LARGE EQUIP-MAINT	9,650	0	0	0	0
OTHER CAPITAL	0	0	0	11,197	0
BUILDINGS/BUILDING IMPROVEMENT	33,775	0	0	0	0
BUILDINGS/BLDG IMP-STREET DEPT	0	35,000	35,000	0	0
MACHINERY/EQUIPMENT-MAINT	36,006	18,520	18,520	15,573	0
MACHINERY/EQUIPMENT-STREE	17,390	0	0	0	0
OFFICE FURN/EQUIPMENT-DEV SVCS	32,665	0	0	10,563	0
OFFICE FURN/EQUIP-IT DEPT	0	30,500	30,500	0	0
VEHICLES-DEV SVCS/CODE ENFOR	0	0	0	22,325	0
VEHICLES-MAINT DEPT	0	30,000	30,000	29,487	0
VEHICLES/LARGE EQUIPMENT-PARKS	176,775	78,000	78,000	78,050	43,000
VEHICLES-POLICE DEPT	275,566	175,000	175,000	189,980	0
VEHICLES-FIRE DEPT	55,594	0	0	0	0
VEHICLES-ANIMAL CONTROL	0	32,000	32,000	0	52,000
VEHICLES-IT DEPT	25,702	0	0	0	0
OTHER CAPITAL	0	45,000	45,000	18,370	52,000
OTHER CAPITAL-MAIN ST	10,161	0	0	191,475	25,000
OTHER CAPITAL-STREETS	0	18,000	18,000	27,925	0
OTHER CAPITAL-POLICE	0	0	0	0	50,000
TOTAL EXPENDITURES	690,323	704,330	704,330	896,386	236,014
TOTAL USES OF OP RESOURCES	690,323	704,330	704,330	896,386	236,014
NET REVENUES	54,657	(684,330)	(684,330)	(685,372)	(211,014)
FUND BALANCE	896,386	212,056	212,056	211,014	0

* REVISED ANNUAL ESTIMATE

FUND 236 - EQUIPMENT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
TOTAL USES OF OP RESOURCES	690,323	704,330	704,330	896,386	236,014
NET REVENUES	54,657	(684,330)	(684,330)	(685,372)	(211,014)
FUND BALANCE	896,386	212,056	212,056	211,014	0

FUNDING FOR ANY OF THE FOLLOWING ITEMS:

ADMINISTRATION: VIDEO MARKETING	\$ 14,014
PARKS: REPLACE 2 MOWERS W/1-100" MOWER (REPLACE UNITS #163 & 302)	43,000
ANIMAL SERVICES: ANIMAL CONTROL VEHICLE W/CLIMATE CONTROL BOX (REPLACE UNIT #114)	52,000
FIRE: SECURITY FENCE AROUND FIRE STATION	52,000
DESIGN OF COMMERCE ST. STREETSCAPES/PEDESTRIAN RETAIL ZONE ¹	25,000
POLICE: COVERED PARKING FOR POLICE VEHICLES	50,000
	\$ 236,014

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¹ FUNDED BY TRANSFER IN FROM BCDC

FUND 249 - TOURISM & PROMOTION FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
RENTAL INCOME-BALLROOM	\$ 9,030	\$ 15,500	\$ 15,500	\$ 18,000	\$ 20,000
RENTAL INCOME-THEATER	3,775	6,600	6,600	4,000	5,000
CULTURAL ARTS REVENUE	5,873	69,700	69,700	29,000	15,000
DONATIONS	91	0	0	2,520	0
CONCESSION REVENUE	0	0	0	1,200	1,200
TOTAL REVENUES	18,769	91,800	91,800	54,720	41,200
OTHER SOURCES					
TRANSFER-IN HOTEL/MOTEL FUND	92,000	172,651	172,651	172,651	570,200
TOTAL OTHER SOURCES	92,000	172,651	172,651	172,651	570,200
TOTAL OPERATING RESOURCES	110,769	264,451	264,451	227,371	611,400
EXPENDITURES					
SALARIES & WAGES ¹	960	11,500	11,500	11,500	135,520
OVERTIME PAY	0	0	0	17	0
OASDI/MEDICARE	73	880	880	880	10,373
MATCHING RETIREMENT	0	0	0	0	11,458
MEDICAL INSURANCE	0	0	0	0	40,386
LIFE INSURANCE	0	0	0	0	427
LONG TERM DISABILITY	0	0	0	0	237
WORKERS' COMPENSATION	23	242	242	81	684
POSTAGE	0	0	0	200	200
COMPUTER EQUIPMENT & SUPPLIES	0	0	0	250	100
RESALE ITEMS-CONCESSIONS	0	0	0	300	300
OTHER SUPPLIES	1,144	1,000	1,000	800	800
BUILDINGS/APPLIANCES	3,759	2,500	2,500	3,500	3,500
ELECTRICAL	14,155	16,750	16,750	16,750	17,000
GAS	954	1,400	1,400	1,700	1,700
WATER	941	1,100	1,100	1,130	1,200
SEWER	181	250	250	217	220
GARBAGE	299	500	500	367	375
RENTALS & LEASES	0	38,551	38,551	0	42,607
ADVERTISING & PROMOTION	21,529	78,500	78,500	23,000	200,000
JANITORIAL SERVICES	6,518	6,600	6,600	5,300	6,000
SERVICE CONTRACTS	317	5,000	5,000	1,530	38,000
OTHER SERVICES	22,049	7,878	7,878	710	710
SEMINARS/MEMBERSHIP/TRAVE	0	0	0	0	58,400
CONTINGENCY	0	17,500	17,500	0	20,203
CULTURAL ARTS EXPENSE	7,963	58,000	58,000	50,944	15,000
FACILITY RENTAL EXPENSE	1,108	16,300	16,300	1,800	6,000
OTHER SUNDRY	24	0	0	0	0
TOTAL EXPENDITURES	81,997	264,451	264,451	120,976	611,400
TOTAL USES OF OP RESOURCES	81,997	264,451	264,451	120,976	611,400
NET REVENUES	28,772	0	0	106,395	0
FUND BALANCE	105,842	105,842	105,842	212,237	212,237
¹ FTE COUNT	0.43	0.43	0.43	0.43	3.92

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DEBT SERVICE FUND OVERVIEW

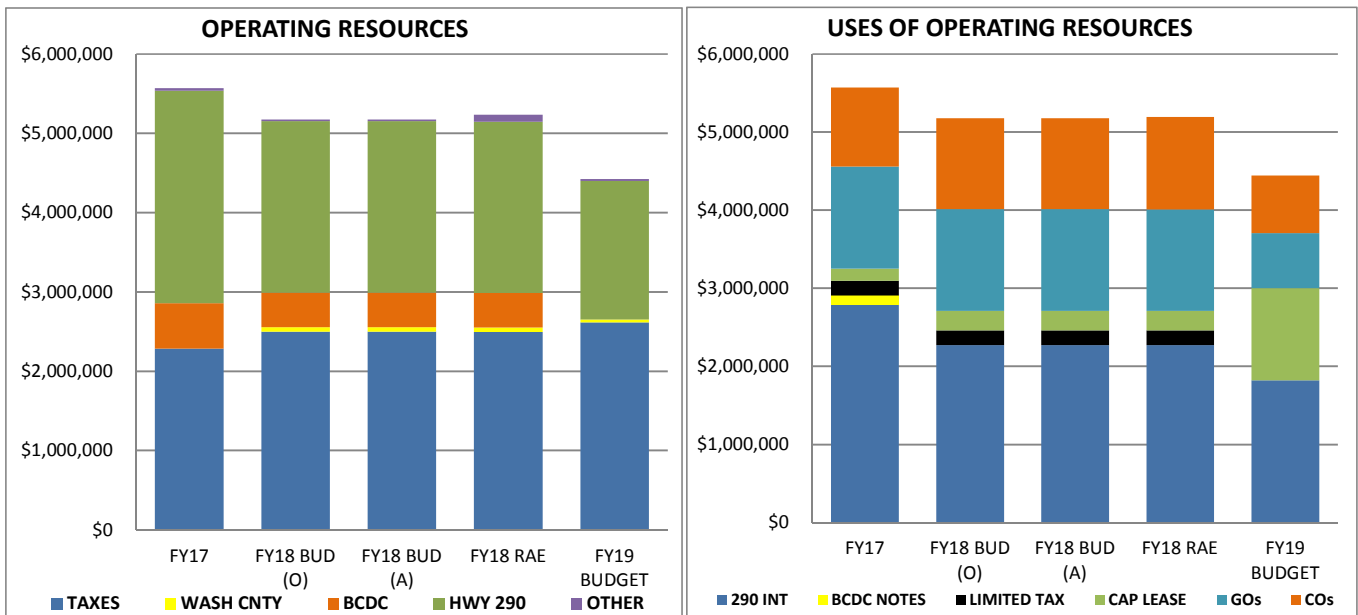
The Debt Service Fund is a governmental fund used to accumulate monies for the payment of principal, interest and related costs on long-term general obligation debt and capital leases.

OPERATING RESOURCES

Projected operating resources are estimated at \$4,424,218 for FY19. The primary operating resource is taxes, which make up 59.1% of revenues. The interlocal reimbursement for the 290 Pass Thru Toll annual debt service payment brings in 39.6% of the revenues, making it the second largest income stream.

Revenues

Tax revenue projections for debt service are based on the tax rate and the City's assessed values (AV). The assessed values increased for FY19 and the City decided to maintain the current I&S rate of \$0.1970 which covers interest and principal payments.



USES OF OPERATING RESOURCES

Operating resources are used to cover debt service. Per an interlocal agreement, Washington County reimburses the City for one-half the debt service payment, or \$35,000 for FY19, related to the Highway 290 project. Also, BCDC remits via a transfer-in, principal and interest payments on any debt the City undertakes on its behalf. Long-term debt payments are listed on the following pages.

DEBT SERVICE FUND OVERVIEW

LEGAL DEBT LIMIT

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

CALCULATION OF LEGAL DEBT MARGIN - OCTOBER 1, 2018

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2015-2016	<u>\$0.3200 per \$100 valuation</u>
Debt Limit Tax Rate per Charter	\$1.3300 per \$100 valuation
Adjusted Tax Base Valuations	\$1,328,029,691
Debt Limit	\$17,662,795
Net Debt Applicable to Limit	<u>\$2,438,779</u>
Legal Debt Margin	<u><u>\$15,224,016</u></u>

WORKING CAPITAL

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
BEGINNING BALANCE	\$ 227,349	\$ 226,949	\$ 226,949	\$ 226,949	\$ 270,147
NET REVENUES	(401)	0	0	43,198	(17,354)
ADJUSTMENTS	0	0	0	0	0
SUBTOTAL	(401)	0	0	43,198	(17,354)
ENDING BALANCE	<u>\$226,949</u>	<u>\$226,949</u>	<u>\$226,949</u>	<u>\$270,147</u>	<u>\$252,793</u>

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DEBT SERVICE REQUIREMENTS

CAPITAL LEASES						
YEAR	2014 ZIPPER	2016 LIB FURNITURE	2017 EQUIPMENT	2018 SERVER	2018 RADIOS	SUBTOTAL
2019	29,314	71,454	148,663	30,510	142,768	422,709
2020	-	70,036	148,663	30,510	142,768	391,977
2021	-	68,587	148,663	30,514	142,768	390,532
2022	-	67,153	148,663	-	142,768	358,584
2023	-	65,720	148,663	-	-	214,383
2024	-	-	148,663	-	-	148,663
	29,314	342,950	891,979	91,534	571,072	1,926,848

GO REFUNDING						HWY 290
YEAR	SERIES 2010	SERIES 2011	SERIES 2014	SERIES 2015	SUBTOTAL	INTEREST
2019	13,415	214,908	468,316	1,750,000	2,446,639	70,000
2020	348,793	216,457	123,601	-	688,851	-
2021	-	215,342	485,517	-	700,859	-
2022	-	217,185	-	-	217,185	-
2023	-	217,247	-	-	217,247	-
	362,208	1,081,139	1,077,434	1,750,000	4,270,781	70,000

CERTIFICATES OF OBLIGATION							TOTAL	
YEAR	SERIES 2006	SERIES 2012	SERIES 2014	SERIES 2016	SERIES 2017	SERIES 2018*	SUBTOTAL	DEBT SERVICE
2019	758,232	110,588	209,725	82,728	180,950	150,000	1,492,223	4,431,570
2020	753,332	114,388	272,525	81,444	182,150	150,000	1,553,839	2,634,667
2021	757,474	113,113	269,025	82,021	183,150	150,000	1,554,783	2,646,174
2022	765,179	116,838	275,525	82,542	183,950	150,000	1,574,034	2,149,803
2023	766,208	120,038	276,825	81,146	184,550	150,000	1,578,767	2,010,397
2024	765,800	118,138	277,075	81,146	179,950	150,000	1,572,109	1,720,772
2025	768,956	121,238	277,200	82,933	180,350	150,000	1,580,677	1,580,677
2026	775,436	118,988	276,700	82,709	180,550	150,000	1,584,383	1,584,383
2027	-	121,738	280,550	82,412	180,550	150,000	815,250	815,250
2028	-	124,375	289,100	82,040	181,650	150,000	827,165	827,165
2029	-	121,625	287,200	81,593	182,600	150,000	823,018	823,018
2030	-	123,875	290,150	81,072	183,400	150,000	828,497	828,497
2031	-	126,000	292,800	82,337	184,050	150,000	835,187	835,187
2032	-	123,000	293,875	81,592	184,550	150,000	833,017	833,017
2033	-	-	294,600	82,635	184,900	150,000	712,135	712,135
2034	-	-	294,975	81,667	180,100	150,000	706,742	706,742
2035	-	-	-	82,486	180,300	150,000	412,786	412,786
2036	-	-	-	81,295	180,350	150,000	411,645	411,645
2037	-	-	-	-	180,250	150,000	330,250	330,250
	6,110,617	1,673,938	4,457,850	1,475,798	3,458,300	2,850,000	20,026,503	26,294,132

*CERTIFICATES OF OBLIGATION, SERIES 2018 IS ONLY AN ESTIMATE

FUND 118 - DEBT SERVICE FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
TAX REVENUES	\$ 2,285,869	\$ 2,499,574	\$ 2,499,574	\$ 2,494,719	\$ 2,616,218
PENALTY/INTEREST	18,921	18,000	18,000	18,000	18,000
WASHINGTON CTY	0	56,600	56,600	56,600	35,000
INTEREST EARNED	14,208	5,000	5,000	15,000	5,000
TOTAL REVENUES	2,318,998	2,579,174	2,579,174	2,584,319	2,674,218
OTHER SOURCES					
TRANSFER-IN BCDC	571,425	436,474	436,474	436,474	0
TRANSFERS-IN BVWAC RADIOS	0	0	0	56,075	0
TRANSFER-IN HWY 290 PTT	2,680,000	2,160,000	2,160,000	2,160,000	1,750,000
TOTAL OTHER SOURCES	3,251,425	2,596,474	2,596,474	2,652,549	1,750,000
TOTAL OPERATING RESOURCES	5,570,423	5,175,648	5,175,648	5,236,868	4,424,218
EXPENDITURES					
BOND PAYING AGENT FEES	4,830	10,760	10,760	5,580	10,000
CAPITAL LEASES	156,015	250,864	250,864	250,864	1,180,942
CO BONDS	1,011,682	1,160,383	1,160,383	1,183,585	733,991
GO REFUNDING	1,078,767	1,062,939	1,062,939	1,062,939	468,316
BCDC NOTES	118,019	0	0	0	0
2010 REFUNDING	13,415	13,415	13,415	13,415	13,415
2011 REFUNDING	211,679	215,923	215,923	215,923	214,908
HIGHWAY 290 BONDS	2,790,200	2,273,200	2,273,200	2,273,200	1,820,000
11 TAX ANTICIP NOTE STS	186,217	188,164	188,164	188,164	0
TOTAL EXPENDITURES	5,570,823	5,175,648	5,175,648	5,193,670	4,441,572
REFUNDING ESCROW AGENT	0	0	0	0	0
TOTAL USES OF OP RESOURCES	5,570,823	5,175,648	5,175,648	5,193,670	4,441,572
NET REVENUES	(401)	0	0	43,198	(17,354)
FUND BALANCE	226,949	226,949	226,949	270,147	252,793
CERTIFIED VALUATIONS	1,198,049,873	1,268,819,218	1,268,819,218	1,268,819,218	1,328,029,691
I&S RATE	\$0.1920	\$0.1970	\$0.1970	\$0.1970	\$0.1970

* REVISED ANNUAL ESTIMATE

OTHER GOVERNMENTAL FUNDS OVERVIEW

Other governmental funds are groups into special revenue funds and capital project funds. There are individual budgets for four special revenue funds and six capital project funds. A description of each fund follows.

SPECIAL REVENUE FUNDS

HOTEL/MOTEL FUND

This fund is used to account for a 7% occupancy tax assessed on hotel and motel occupants in the City of Brenham that is restricted to various functions and organizations that develop and promote tourism.

WASHINGTON COUNTY HOTEL/MOTEL FUND

This fund is used to account for the 7% occupancy tax assessed and collected by Washington County on hotel and motel occupants in Washington County and outside the Brenham city limits which is transferred to the City to fund approved budgeted items. These funds are restricted to various functions and organizations that develop and promote tourism.

CRIMINAL LAW ENFORCEMENT FUND

This fund is used to account for revenues specifically designated for police department criminal law enforcement.

COURT SECURITY/TECHNOLOGY FUND

This fund is used to account for revenues restricted for providing security services, technology, and juvenile case management services for the Municipal Court.

CAPITAL PROJECT FUNDS

AIRPORT CAPITAL IMPROVEMENT FUND

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

CAPITAL LEASES FUND

This fund is used to account for capital lease proceeds and capital lease expenditures.

2017 CAPITAL PROJECTS FUND

This fund is used to account for proceeds and expenditures for the approved 2017 Bond projects.

2014 CAPITAL PROJECTS FUND

This fund is used to account for proceeds and expenditures for the approved 2014 Bond projects.

PARKS CAPITAL IMPROVEMENT FUND

This fund is used to account for revenues and transfers specifically designated for park improvement projects.

STREETS AND DRAINAGE FUND

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

HIGHWAY 290 PASS-THRU FUND

This fund is used to account for revenues and bond proceeds specifically designated for the Highway 290 Pass-Thru Project.

FUND 109 - HOTEL/MOTEL FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
HOTEL/MOTEL OCCUPANCY TAX	\$ 617,291	\$ 645,000	\$ 645,000	\$ 668,286	\$ 645,000
INTEREST INCOME	1,815	1,000	1,000	3,435	1,000
TOTAL REVENUES	619,106	646,000	646,000	671,721	646,000
TOTAL OPERATING RESOURCES	619,106	646,000	646,000	671,721	646,000
EXPENDITURES					
CHAPPELL HILL HISTORICAL	4,767	15,000	15,000	15,000	0
WASH CO CC CVB-ADMIN	168,500	172,500	172,500	172,500	0
WASHINGTON ON THE BRAZOS	25,188	15,000	15,000	15,000	0
CONTINGENCY	0	10,349	10,349	0	0
UNITY THEATER	13,000	13,000	13,000	13,000	0
MAIN STREET BRENHAM ¹	26,054	0	0	0	0
WASH CO CC CVB-PROMO/ADV	158,500	155,000	155,000	155,000	0
HERITAGE SOCIETY OF WC	0	5,000	5,000	5,000	0
FRIENDSHIP QUILT GUILD	0	1,000	1,000	1,000	0
INDEPENDENCE HISTORICAL	4,000	8,000	8,000	8,000	0
SIMON CENTER-CVB OPERATING EXP	22,710	20,500	20,500	20,500	0
BRENHAM HOTEL ASSOCIATION	0	10,000	10,000	10,000	0
CHAPPELL HILL CHAMBER OF COMM	1,984	0	0	0	0
TOTAL EXPENDITURES	424,703	425,349	425,349	415,000	0
OTHER USES					
TRANSFERS-OUT GENERAL FUND ²	68,000	73,000	73,000	78,700	75,800
TRANSFERS-OUT TOURISM & MARKETING ³	92,000	172,651	172,651	172,651	570,200
TRANSFERS-OUT EQUIPMENT FUND	50,000	0	0	0	0
TOTAL OTHER USES	210,000	245,651	245,651	251,351	646,000
TOTAL USES OF OP RESOURCES	634,703	671,000	671,000	666,351	646,000
NET REVENUES	(15,597)	(25,000)	(25,000)	5,370	0
FUND BALANCE	215,925	190,925	190,925	221,295	221,295

* REVISED ANNUAL ESTIMATE

¹ BEGINNING IN FY18, FUNDING FOR MAIN STREET IS INCLUDED IN THE GENERAL FUND TRANSFER OUT

² OPERATIONAL SUPPORT FOR CITY PARKS (\$60,000), MARKETING & PROMOTION OF CITY PARKS & RECREATION (\$1,800), TOURNAMENT INCENTIVES (\$8,000), HOT NIGHT COOL TUNES CONCERT SERIES (\$4,000), AND COMMUNITY PROGRAM EVENT PROMOTION (\$2,000)

³ CONVENTION & VISITORS BUREAU OPERATIONS AND TOURISM & PROMOTION ACTIVITIES (\$570,200)

FUND 110 - HOTEL/MOTEL WASHINGTON COUNTY FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
WASH CO-HOT TAX	\$ 95,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
INTEREST INCOME	383	0	0	350	0
TOTAL REVENUES	95,383	120,000	120,000	120,350	120,000
TOTAL OPERATING RESOURCES	95,383	120,000	120,000	120,350	120,000
EXPENDITURES					
CONTINGENCY	0	0	0	0	110,800
TH&LA MEMBERSHIP	9,113	9,200	9,200	9,030	9,200
WASH CO CC CVB-PROMO/ADV	142,455	110,800	110,800	110,800	0
BRENHAM HOTEL ASSOCIATION	12,600	0	0	0	0
TOTAL EXPENDITURES	164,168	120,000	120,000	119,830	120,000
TOTAL USES OF OP RESOURCES	164,168	120,000	120,000	119,830	120,000
NET REVENUES	(68,785)	0	0	520	0
FUND BALANCE	8,664	8,664	8,664	9,184	9,184

* REVISED ANNUAL ESTIMATE

FUND 229 - CRIMINAL LAW ENFORCEMENT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
INTEREST INCOME	\$ 95	\$ 100	\$ 100	\$ 100	\$ 100
PROGRAM INCOME/RESTITUTION	16,724	10,000	10,000	10,000	10,000
TOTAL REVENUES	16,819	10,100	10,100	10,100	10,100
TOTAL OPERATING RESOURCES	16,819	10,100	10,100	10,100	10,100
EXPENDITURES					
AMMO/GUN/TASER/MISC	18,622	0	0	0	0
OTHER SUPPLIES	0	5,000	5,000	0	5,000
OTHER CAPITAL	0	10,000	10,000	0	10,000
TOTAL EXPENDITURES	18,622	15,000	15,000	0	15,000
TOTAL USES OF OP RESOURCES	18,622	15,000	15,000	0	15,000
NET REVENUES	(1,803)	(4,900)	(4,900)	10,100	(4,900)
FUND BALANCE	18,793	13,893	13,893	28,893	23,993

* REVISED ANNUAL ESTIMATE

FUND 233 - COURTS SECURITY/TECHNOLOGY FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
FINE TIME PYMT-JUDICIAL	\$ 1,669	\$ 1,600	\$ 1,600	\$ 1,604	\$ 1,600
JUDICIAL FEE-CITY	2,702	2,500	2,500	2,096	2,500
JUVENILE CASE MGMT FEE	22,553	21,000	21,000	18,104	20,000
TRUANCY PREVENTION FEE	4,096	3,500	3,500	3,266	3,500
TECHNOLOGY FEES	18,101	16,000	16,000	14,048	15,000
SECURITY FEES	13,576	12,500	12,500	10,736	11,000
INTEREST EARNED	837	1,000	1,000	1,000	1,000
TOTAL REVENUES	63,534	58,100	58,100	50,854	54,600
TOTAL OPERATING RESOURCES	63,534	58,100	58,100	50,854	54,600
EXPENDITURES					
COURT SECURITY FD-CAPITAL EXP	37,528	0	0	0	0
COURT TIME PYMT JUDICIAL EXP ¹	497	8,100	8,100	9,900	4,800
COURT CITY JUDICIAL EFFCNCY EXP ²	4,884	5,050	5,050	2,775	2,024
COURT TECHNOLOGY EXP ³	16,422	14,350	14,350	9,895	18,612
COURT SECURITY EXP ⁴	7,803	7,500	7,500	7,876	7,947
TOTAL EXPENDITURES	67,134	35,000	35,000	30,446	33,383
OTHER USES					
TRANSFER-OUT GENERAL FUND	36,743	21,000	21,000	18,104	20,000
TRANSFER-OUT EQUIPMENT FUND ⁵	0	20,000	20,000	0	0
TOTAL OTHER USES	36,743	41,000	41,000	18,104	20,000
TOTAL USES OF OP RESOURCES	103,877	76,000	76,000	48,550	53,383
NET REVENUES	(40,343)	(17,900)	(17,900)	2,304	1,217
FUND BALANCE	60,692	42,792	42,792	62,996	64,213

* REVISED ANNUAL ESTIMATE

¹ NOTIFICATION CALLS (\$1,200), ADCOMP KIOSK ANNUAL MAINTENANCE (\$2,500), & ANNUAL TYLER MAINTENANCE FOR ADCOMP (\$1,100)

² LASEFICHE & ADOBE LICENSES (\$1,024), INTERPRETERS (\$500), & MISC SUPPLIES (\$500)

³ REPLACE 2 HANDHELD TICKET WRITERS (\$8,000), BRAZOS SOFTWARE MAINTENANCE (\$4,066), COMPUTER REPLACEMENTS (\$3,200), COURT/ POLICE INTERFACE MAINTENANCE (\$1,700), TICKET WRITER MAINTENANCE (\$1,146) & MISC. SUPPLIES (\$500)

⁴ CCTV MAINTENANCE & MONITORING (\$5,000), MISC SUPPLIES (\$1,200), CITY MARSHAL TRAINING (\$1,000), NET MOTION MAINTENANCE (\$547), & AMMO (\$200)

⁵ COUNCIL CHAMBERS TECHNOLOGY UPGRADE [(PHASE 1 OF 2) (\$20,000)] PUT ON HOLD

FUND 203 - AIRPORT CAPITAL FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
GRANT REVENUES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 581,580
INTEREST INCOME	57	50	50	50	50
TOTAL REVENUES	57	50	50	50	581,630
OTHER SOURCES					
INTERFUND TRNSF-GENERAL FUND	0	0	0	0	57,577
TOTAL OTHER SOURCES	0	0	0	0	57,577
TOTAL OPERATING RESOURCES	57	50	50	50	639,207
EXPENDITURES					
AUDITS/CONSULTANT FEES ¹	0	0	0	0	225,000
OTHER CAPITAL OUTLAY ²	0	0	0	0	421,200
TOTAL EXPENDITURES	0	0	0	0	646,200
TOTAL USES OF OP RESOURCES	0	0	0	0	646,200
NET REVENUES	57	50	50	50	(6,993)
FUND BALANCE	6,943	6,993	6,993	6,993	0

* REVISED ANNUAL ESTIMATE

¹ FULL COST OF AIRPORT MASTER PLAN (TXDOT 90/10 GRANT REIMBURSES 90%)

² FULL COST OF RUNWAY BUMP/HUMP REPAIR (TXDOT 90/10 GRANT REIMBURSES 90%)

FUND 214 - CAPITAL LEASES FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
DIVIDEND INCOME	\$ 1,103	\$ 0	\$ 0	\$ 84	\$ 0
TOTAL REVENUES	1,103	0	0	84	0
OTHER SOURCES					
TRANSFER-IN DONATIONS FUND	0	0	0	37,011	0
BOND PROCEEDS	949,333	0	0	86,167	0
TOTAL OTHER SOURCES	949,333	0	0	123,178	0
TOTAL OPERATING RESOURCES	950,436	0	0	123,262	0
EXPENDITURES					
OFFICE FURN/EQUIP-LIBRARY	410,627	16,000	16,000	0	0
IT DEPT EQUIP-VIRTUAL ENVIRONM	0	0	0	86,167	0
STREET DEPT EQUIPMENT-ROLLER	126,381	0	0	0	0
STREET DEPT EQUIP-LAYDOWN MACH	200,586	0	0	0	0
STREET DEPARTMENT EQUIP-LOADER	213,900	0	0	0	0
STREET DEPT EQUIP-COMPACTOR	109,577	0	0	0	0
STREET DEPT EQUIP-TANDEM DUMP	98,150	0	0	0	0
STREET DEPT EQUIP-WATER TRUCK	46,724	0	0	0	0
STREET DEPT EQUIP-TRAILER	25,063	0	0	0	0
MAINT DEPT EQUIP-BUCKET TRUCK	128,292	0	0	0	0
TOTAL EXPENDITURES	1,359,300	16,000	16,000	86,167	0
OTHER USES					
TRANSFER-OUT DEBT SERVICE	0	0	0	56,075	0
TOTAL OTHER USES	0	0	0	56,075	0
TOTAL USES OF OP RESOURCES	1,359,300	16,000	16,000	142,242	0
NET REVENUES	(408,864)	(16,000)	(16,000)	(18,980)	0
FUND BALANCE	18,980	2,980	2,980	0	0

* REVISED ANNUAL ESTIMATE

FUND 217 - 2017 CAPITAL PROJECTS FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
INTEREST-TEXSTAR	\$ 0	\$ 0	\$ 0	\$ 27,575	\$ 10,000
TOTAL REVENUES	0	0	0	27,575	10,000
OTHER SOURCES					
TRANSFER-IN DONATIONS FUND	0	0	0	150,000	0
BOND PROCEEDS	0	0	0	2,795,626	0
TOTAL OTHER SOURCES	0	0	0	2,945,626	0
TOTAL OPERATING RESOURCES	0	0	0	2,973,201	10,000
EXPENDITURES					
BOND ISSUE COSTS	0	0	0	75,326	0
OTHER CAPITAL-DRAINAGE IMPROV	0	0	0	118,745	547,255
OTHER CAPITAL-AQUATICS	0	0	0	750,000	0
TOTAL EXPENDITURES	0	0	0	944,071	547,255
OTHER USES					
DEBT SERVICE	0	0	0	654,299	0
TOTAL OTHER USES	0	0	0	654,299	0
TOTAL USES OF OP RESOURCES	0	0	0	1,598,370	547,255
NET REVENUES	0	0	0	1,374,831	(537,255)
FUND BALANCE	0	0	0	1,374,831	837,576

* REVISED ANNUAL ESTIMATE

FUND 218 - 2014 CAPITAL PROJECTS FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
TEXPOOL INTEREST	\$ 2,117	\$ 1,000	\$ 1,000	\$ 150	\$ 0
GRANT REVENUES	14,074	0	0	0	0
INTEREST EARNED	104	0	0	0	0
INTEREST-TEXSTAR	1,119	500	500	1,500	0
TOTAL REVENUES	17,414	1,500	1,500	1,650	0
TOTAL OPERATING RESOURCES	17,414	1,500	1,500	1,650	0
EXPENDITURES					
LAND	0	150,000	150,000	152,700	0
OFFICE FURN/EQUIPMENT-LIBRARY	0	24,000	24,000	0	0
CIP-LIBRARY RENOVATN/EXPANSION	154,070	20,000	20,000	0	0
CIP-NEW ANIMAL SHELTER	11,734	100,000	100,000	0	0
TOTAL EXPENDITURES	165,804	294,000	294,000	152,700	0
OTHER USES					
TRANSFER-OUT GENERAL FUND	0	0	0	13,008	0
TRANSFER-OUT DONATIONS FUND	139,096	0	0	0	0
TOTAL OTHER USES	139,096	0	0	13,008	0
TOTAL USES OF OP RESOURCES	304,900	294,000	294,000	165,708	0
NET REVENUES	(287,486)	(292,500)	(292,500)	(164,058)	0
FUND BALANCE	164,058	(128,442)	(128,442)	0	0

* REVISED ANNUAL ESTIMATE

FUND 234 - PARKS CAPITAL IMPROVEMENTS FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
GRANT REVENUES	\$ 1,750	\$ 0	\$ 0	\$ 0	\$ 0
ADVERTISING REVENUE-FIREMANS PK	14,000	18,000	18,000	14,000	14,000
BISD-EQUIPMENT-PARKS/AQUA	0	0	0	5,000	0
BLINN-EQUIPMENT-PARKS	0	0	0	14,500	0
RENTALS/DONATIONS-CAROUSE	5,148	5,000	5,000	5,843	5,000
MISCELLANEOUS REVENUES	0	0	0	87,597	0
INTEREST EARNED	1,353	0	0	0	0
TOTAL REVENUES	22,251	23,000	23,000	126,940	19,000
OTHER SOURCES					
TRANSFER-IN GENERAL FUND	2,018	0	0	10,000	0
TRANSFER-IN DONATIONS FUND	12,000	0	0	0	0
TRANSFER-IN BCDC FUND	424,923	391,000	391,000	477,370	847,000
TOTAL OTHER SOURCES	438,941	391,000	391,000	487,370	847,000
TOTAL OPERATING RESOURCES	461,192	414,000	414,000	614,310	866,000
EXPENDITURES					
AQUATIC CENTER ¹	13,930	0	0	0	85,000
CAROUSEL ²	570	1,000	1,000	2,077	25,000
DOUGLAS ST LINEAR PARK	15,000	0	0	0	0
FIREMAN'S PARK ³	120,059	267,500	267,500	369,712	205,700
HATTIE MAE FLOWERS PARK ⁴	3,800	6,364	6,364	5,566	22,500
HENDERSON PARK ⁵	14,217	307,636	307,636	306,461	313,200
HOHLT PARK ⁶	46,761	66,600	66,600	167,441	121,400
JACKSON ST. PARK ⁷	36,002	8,000	8,000	8,055	64,200
JERRY WILSON PARK ⁸	9,143	2,400	2,400	2,417	7,500
LINDA ANDERSON PARK ⁹	0	0	0	0	30,000
OWSLEY PARK	0	0	0	9,662	0
PLAYGROUND	178,350	0	0	0	0
SKATE PARK	1,494	0	0	0	0
TOTAL EXPENDITURES	439,326	659,500	659,500	871,391	874,500
TOTAL USES OF OP RESOURCES	439,326	659,500	659,500	871,391	874,500
NET REVENUES	21,866	(245,500)	(245,500)	(257,081)	(8,500)
FUND BALANCE	288,612	43,112	43,112	31,531	23,031

* REVISED ANNUAL ESTIMATE

¹ AQUATIC CENTER PLAYGROUND EQUIPMENT (\$60,000) & AFLEX INFLATABLE WATER FEATURES (\$25,000) FUNDED BY BCDC

² \$25,000 CAROUSEL REFURBISHMENTS FUNDED BY DONATIONS/RENTALS

³ PLAYGROUND EQUIPMENT (\$90,000), REPAIRS TO BLEACHERS (\$50,000), BACKSTOP NETTING SYSTEM (\$25,000), WPA ROCK PARTY BUILDING REPAIRS (\$21,000), NIGHT LIGHT REPLACEMENTS (\$15,000), & 1 BOTTLE FILLING STATION (\$2,200) FUNDED BY BCDC; REPLACEMENT ADVERTISING SIGNS FOR BASEBALL FIELD FENCE (\$2,500) FUNDED BY ADVERTISING REVENUES

⁴ BASKETBALL COURT LIGHTS (\$15,000) & ENTRANCE SIGN (\$7,500) FUNDED BY BCDC

⁵ HENDERSON PARK IMPROVEMENTS (PHASE II) (\$300,000), LIGHTNING DETECTOR (\$11,000), & 1 BOTTLE FILLING STATION (\$2,200) BCDC FUNDED

⁶ PLAYGROUND EQUIPMENT (\$68,000), NATURE TRAIL IMPROVEMENTS (\$40,000), & 6 BOTTLE FILLING STATIONS (\$13,400) FUNDED BY BCDC

⁷ PICKLEBALL COURT MODIFICATION (\$29,000), PARKING LOT IMPROVEMENTS TO 3 LOTS (\$22,000), LIGHTNING DETECTOR (\$11,000), & 1 BOTTLE FILLING STATION (\$2,200) FUNDED BY BCDC

⁸ ENTRANCE SIGN (\$7,500) FUNDED BY BCDC

⁹ COVER FOR BATTING CAGES (\$30,000) FUNDED BY BCDC

FUND 237 - STREETS AND DRAINAGE FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
INTEREST-TEXSTAR	\$ 2,539	\$ 1,000	\$ 1,000	\$ 5,230	\$ 2,500
TOTAL REVENUES	2,539	1,000	1,000	5,230	2,500
OTHER SOURCES					
INTERFUND TRNSF-GENERAL FUND	900,000	0	0	0	0
TOTAL OTHER SOURCES	900,000	0	0	0	0
TOTAL OPERATING RESOURCES	902,539	1,000	1,000	5,230	2,500
EXPENDITURES					
STREETS/INLETS/CURBS	0	361,000	361,000	11,901	369,803
STREETS/INLET/CURB-REHAB PROJE	271,482	225,000	225,000	264,068	304,000
TOTAL EXPENDITURES	271,482	586,000	586,000	275,969	673,803
TOTAL USES OF OP RESOURCES	271,482	586,000	586,000	275,969	673,803
NET REVENUES	631,057	(585,000)	(585,000)	(270,739)	(671,303)
FUND BALANCE	990,592	405,592	405,592	719,853	48,550

* REVISED ANNUAL ESTIMATE

FUND 290 - HWY 290 FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
REPAYMENTS FROM TXDOT	\$ 2,023,695	\$ 0	\$ 0	\$ 0	\$ 0
TEXSTAR INTEREST	43,070	20,000	20,000	65,800	20,000
TOTAL REVENUES	2,066,765	20,000	20,000	65,800	20,000
TOTAL OPERATING RESOURCES	2,066,765	20,000	20,000	65,800	20,000
OTHER USES					
TRANSFER-OUT DEBT SERVICE	2,680,000	2,160,000	2,160,000	2,160,000	1,750,000
TOTAL OTHER USES	2,680,000	2,160,000	2,160,000	2,160,000	1,750,000
TOTAL USES OF OP RESOURCES	2,680,000	2,160,000	2,160,000	2,160,000	1,750,000
NET REVENUES	(613,235)	(2,140,000)	(2,140,000)	(2,094,200)	(1,730,000)
FUND BALANCE	4,881,345	2,741,345	2,741,345	2,787,145	1,057,145

* REVISED ANNUAL ESTIMATE



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BCDC FUND OVERVIEW

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

OPERATING RESOURCES

Sales tax is the primary resource for funding BCDC operations and projects. Total operating resources for FY19 are budgeted at \$1,720,660.

Revenues

For FY19, sales tax is projected at \$1,705,701. This is a 4% increase over FY18 projected primarily due to stabilization in the local and regional economy. In addition, \$14,000 is projected interest income and \$959 in miscellaneous revenues.

USES OF OPERATING RESOURCES

Operating resources are used to cover BCDC operations, debt service and projects specific to economic development and community recreation. Uses of operating resources total \$2,158,610.

Department Expenditures

There is \$396,895 budgeted for BCDC operating expenditures exclusive of debt service. Over 61.1%, or \$242,589, of this budget is for marketing and operations of the Economic Development Foundation. The BCDC is also responsible for the landscaping and lighting at the Brenham Business Center. The City of Brenham is working with the Brenham Economic Development Foundation (EDF) and the BCDC to provide more oversight and accountability for economic development initiatives; therefore, the economic development function transitioned to the City in the summer of FY18. The remaining \$154,306 is set aside for any unforeseen recreational projects.

Debt Service

BCDC makes note payments to the Electric Fund. In FY10, the BCDC borrowed \$1 million from the Electric Fund to purchase 122 acres of land for expansion of the Southwest Industrial Park III. The 20-year note is structured so that payments were deferred until FY17, when expenditures are budgeted at \$115,000. In FY17, the BCDC borrowed \$500,000 from the Electric Fund to purchase 44.9 acres of land for expansion of the Southwest Industrial Park IV. The 10-year note is structured so that beginning in FY17, the first two years of payments are interest only. The combined principal and interest for FY19 for the 2010 and 2017 notes is \$223,215. Accrued interest expense for FY19 will be calculated and recorded for the component unit when the comprehensive annual financial report is prepared.

Inter-Fund Transfers

The General Fund is budgeted to receive \$166,500 from BCDC for specific aquatic, main street, and recreation projects. Also, BCDC has allocated \$847,000 to be transferred to the Parks Capital Improvement Fund for capital items to be purchased for various City projects. In FY14, with the anticipation of a potential new park on the south side of the City, BCDC approved an interfund transfer in the amount of \$657,000 to the BCDC Capital Projects Fund to cover initial infrastructure costs of the park. The park project was deferred until FY15, when paving and drainage improvements were installed. These improvement costs continue into FY19. Additionally, BCDC approved another interfund transfer of \$500,000 to the BCDC Capital Projects Fund for possible grant match funds for the new family park infrastructure.

BCDC FUND OVERVIEW

WORKING CAPITAL BALANCE

Projected beginning (ending FY18) BCDC Fund balance is \$1,351,963. For FY19, total net revenues are projected at (\$234,950). Ending working capital balance is estimated to be \$1,117,013.

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
BEGINNING BALANCE	\$ 1,793,123	\$ 1,326,694	\$ 1,326,694	\$ 1,326,694	\$ 1,351,963
NET REVENUES	(466,429)	(297,000)	(297,000)	25,269	(234,950)
SUBTOTAL	(466,429)	(297,000)	(297,000)	25,269	(234,950)
ENDING BALANCE	\$1,326,694	\$1,029,694	\$1,029,694	\$1,351,963	\$1,117,013

DEBT SERVICE REQUIREMENTS TO MATURITY

2010 & 2017 Notes Payable to Electric

FYE	PRINICIPAL	INTEREST	TOTAL
2019	154,274	68,941	223,215
2020	154,721	71,706	226,428
2021	150,377	74,101	224,478
2022	146,233	76,295	222,528
2023	147,278	78,299	225,578
2024	143,505	79,960	223,465
2025	139,904	81,449	221,353
2026	141,469	82,771	224,240
2027	68,191	83,774	151,965
2028	65,064	86,901	151,965
2029	27,726	40,143	67,869

* REVISED ANNUAL ESTIMATE

FUND 250 - BCDC SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
CITY SALES TAX	\$ 1,609,973	\$ 1,664,472	\$ 1,664,472	\$ 1,634,551	\$ 1,705,701
MISCELLANEOUS REVENUES	0	959	959	1,918	959
INTEREST EARNED	3,947	3,400	3,400	2,000	2,000
TEXSTAR INTEREST	13,560	4,100	4,100	18,000	12,000
TOTAL REVENUES	1,627,481	1,672,931	1,672,931	1,656,469	1,720,660
OTHER SOURCES					
LOAN PROCEEDS	500,000	0	0	0	0
TOTAL OTHER SOURCES	500,000	0	0	0	0
TOTAL OPERATING RESOURCES	2,127,481	1,672,931	1,672,931	1,656,469	1,720,660
EXPENDITURES					
RECREATIONAL FACILITIES					
AUDITS/CONSULTANTS FEES	0	0	0	0	5,000
LEGAL FEES	0	0	0	0	5,000
CONTINGENCY-RECREATION	0	0	0	0	144,306
TOTAL RECREATIONAL FACILITIES	0	0	0	0	154,306

* REVISED ANNUAL ESTIMATE

FUND 250 - BCDC SUMMARY (CONTINUED)

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
EXPENDITURES (CONTINUED)					
BREHAM BUSINESS CENTER					
SALARIES & WAGES	0	0	0	0	96,390
OASDI/MEDICARE	0	0	0	0	7,400
MATCHING RETIREMENT	0	0	0	0	9,671
MEDICAL INSURANCE	0	0	0	0	12,786
LIFE INSURANCE	0	0	0	0	331
LONG TERM DISABILITY	0	0	0	0	185
WORKERS COMPENSATION	0	0	0	0	192
OTHER SUPPLIES	0	0	0	0	4,000
ELECTRICAL-STREET LIGHTS	6,840	7,500	7,500	6,357	7,500
AUDITS/CONSULTANTS FEES	4,000	10,000	10,000	4,000	10,000
LEGAL FEES	9,649	10,000	10,000	3,509	5,000
SERVICE CONTRACTS	9,307	10,000	10,000	10,000	10,000
OTHER SERVICES	0	0	0	0	32,496
LAND	888,373	0	0	0	0
DETENTION POND COSTRUCTION	40,074	2,513	2,513	28,654	0
SEMINARS/MEMBERSHIP/TRAVE	0	0	0	0	17,638
CONTINGENCY	0	264,671	264,671	0	0
INTEREST EXPENSE	42,260	54,404	54,404	54,404	68,941
PRINCIPAL RETIREMENTS	148,477	148,069	148,069	148,069	154,274
OTHER SUNDRY	0	0	0	731	0
EDF-MARKETING	28,114	18,693	18,693	17,825	0
EDF-OPERATIONS	155,017	169,607	169,607	169,607	0
EDF-EDA GRANT	150,000	0	0	0	0
BUSINESS RETENTION & EXPANSION	0	0	0	0	14,000
ECO INNOVATION INCENTIVE GRANT	0	15,000	15,000	15,000	15,000
TOTAL BREHAM BUSINESS CENTER	1,482,110	710,457	710,457	458,156	465,804
TOTAL EXPENDITURES	1,482,110	710,457	710,457	458,156	620,110
OTHER USES					
TRANSFER-OUT GENERAL FUND	86,363	131,000	131,000	95,250	166,500
TRANSFER-OUT DEBT SERVICE FUND	571,425	436,474	436,474	436,474	0
TRANSFER-OUT 2017 CAPITAL PROJECTS	0	0	0	150,000	0
TRANSFER-OUT BCDC CAPITAL PROJECTS	46,442	0	0	0	500,000
TRANSFER-OUT DONATIONS FUND	0	4,000	0	0	0
TRANSFER-OUT PARKS SPECIAL REV FUND	424,923	391,000	395,000	477,370	847,000
TRANSFER-OUT EQUIPMENT FUND	0	0	0	0	25,000
TOTAL OTHER USES	1,129,153	962,474	962,474	1,159,094	1,538,500
TOTAL USES OF OP RESOURCES	2,611,263	1,672,931	1,672,931	1,617,250	2,158,610
NET REVENUES	(483,782)	0	0	39,219	(437,950)
FUND BALANCE	911,795	911,795	911,795	951,014	513,064

* REVISED ANNUAL ESTIMATE

FUND 252 - BCDC CAPITAL PROJECT FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
INTEREST EARNED	\$ 3,403	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES	3,403	0	0	0	0
OTHER SOURCES					
TRANSFER-IN BCDC FUND	46,442	0	0	0	500,000
TOTAL OTHER SOURCES	46,442	0	0	0	500,000
TOTAL OPERATING RESOURCES	49,845	0	0	0	500,000
EXPENDITURES					
AUDITS/CONSULTANT FEES	32,493	0	0	13,950	0
PAVING/DRAINAGE IMPROV-NEW PARK	0	297,000	297,000	0	297,000
TOTAL EXPENDITURES	32,493	297,000	297,000	13,950	297,000
TOTAL USES OF OP RESOURCES	32,493	297,000	297,000	13,950	297,000
NET REVENUES	17,353	(297,000)	(297,000)	(13,950)	203,000
FUND BALANCE	414,899	117,899	117,899	400,949	603,949

* REVISED ANNUAL ESTIMATE



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ELECTRIC FUND OVERVIEW

The Electric Fund is an enterprise fund used to account for the acquisition, operation and maintenance of electric facilities and services funded through electric rates and other customer charges.

OPERATING RESOURCES

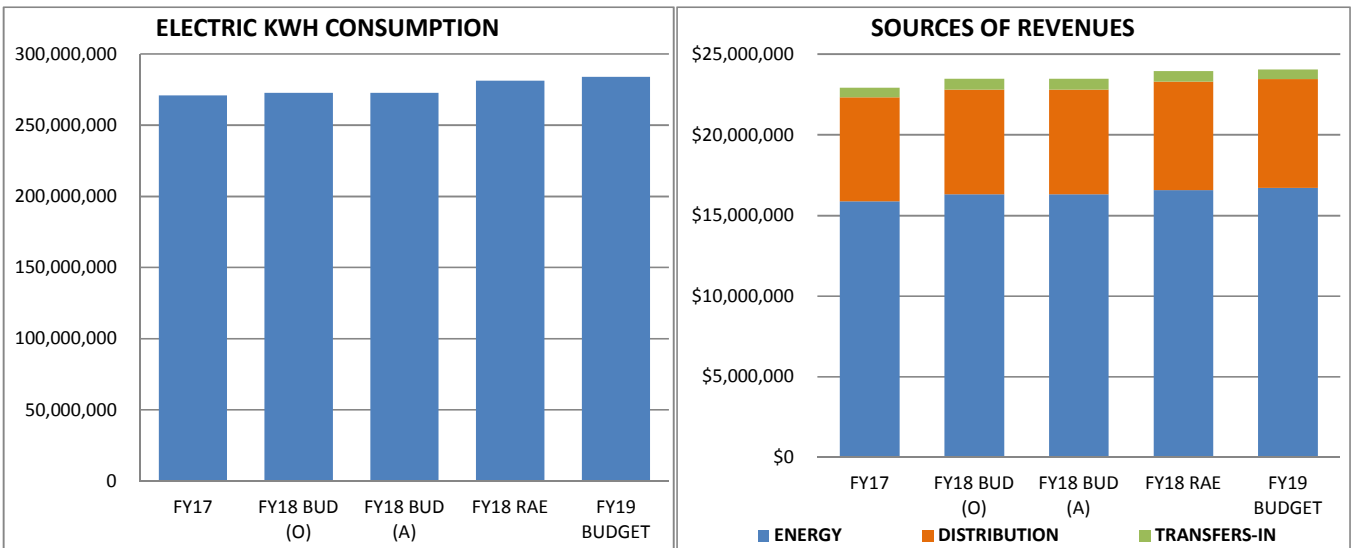
Approximately 94% of Electric Fund operating resources is revenue from customer electricity consumption. Electric utility revenue is a function of consumption and rate. The electric rate is comprised of a fixed minimum monthly customer charge and a volume charge. The volumetric charge has two components. One component is a wires charge which covers the costs of electric distribution. Electricity is purchased from the Lower Colorado River Authority (LCRA) and transmitted from LCRA to two City substations. At the substations, electricity is stepped down from 137,000 kv transmission voltage to 7,200 kv distribution voltage. From the substations, electric lines are dispersed throughout the City to provide service to local residents, businesses and industries.

The second volumetric rate component is to cover generation charges from LCRA as the cost of electricity is a pass through to Brenham customers. LCRA sets rates at the beginning of their fiscal year which runs July to June. Actual generation costs are adjusted monthly by LCRA for market conditions and operations and billed to the City using a Pay-As-You-Go amount which in turn is a passed through to Brenham customers as a price cost recovery factor (PCRF).

Revenues

Major assumptions in projecting FY19 Electric Fund revenues over FY18 Budget include:

- > A slight increase in electric consumption reflecting higher industrial sales; and
- > Lower energy charges from LCRA reflected in pass-through sales.

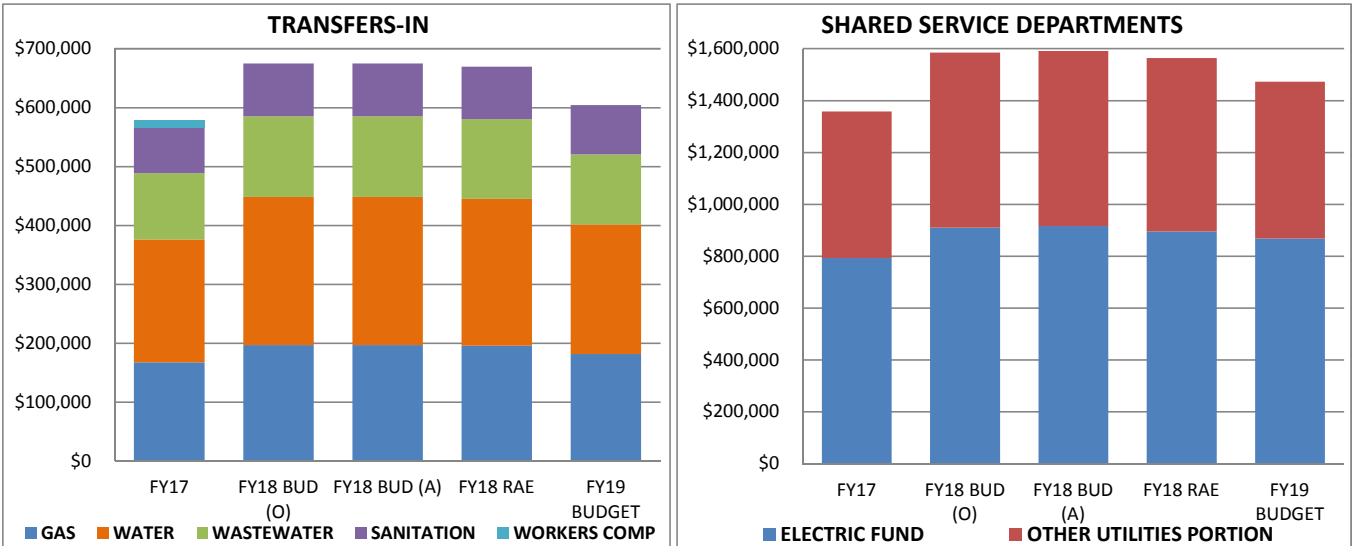


Electric consumption is projected at 283.9 million kWh for FY19. Of the \$24.1 million in operating resources projected for FY19, \$16.7 million or 60.4% is (pass-through) energy revenues and \$6.7 million or 28.0% is distribution revenues. There is \$604,065 in transfers-in, primarily from the other utilities for reimbursement of shared services budgeted in the Electric Fund.

ELECTRIC FUND OVERVIEW

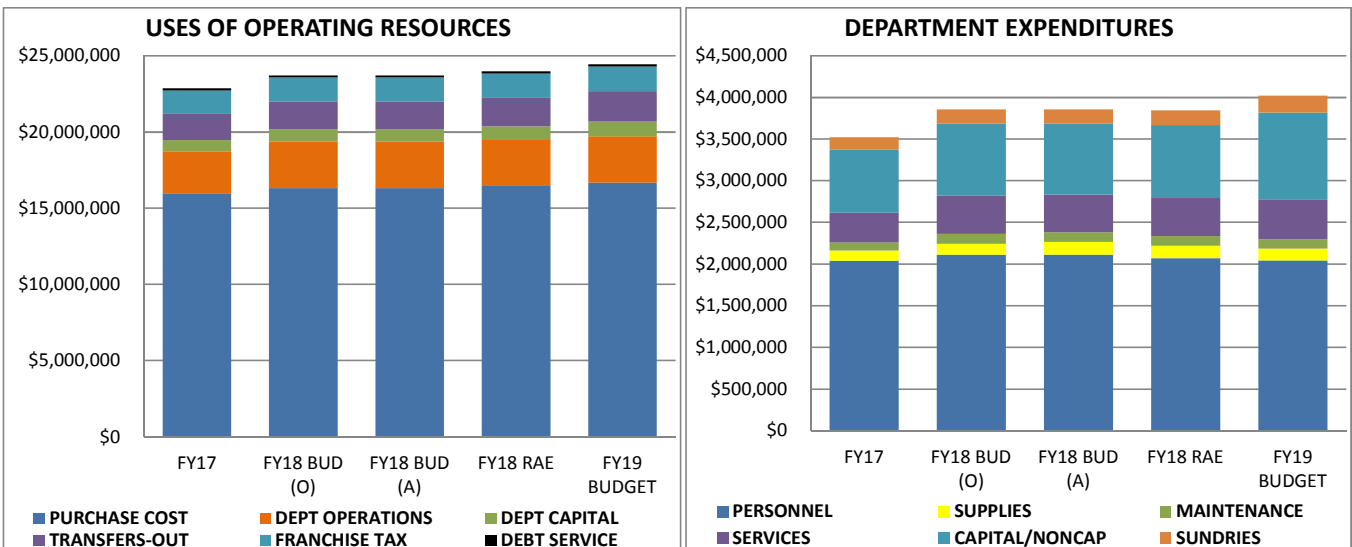
Inter-Fund Transfers

The Electric Fund receives transfers-in from the Gas, Water, Wastewater and Sanitation Funds to help offset the shared cost of services from Public Administration and Utility Customer Service. For FY19, transfers-in total \$604,065 and represents 41.0% of these shared service departments budgets.



USES OF OPERATING RESOURCES

Operating resources are used to cover electricity purchase costs, franchise tax, department operations and the transfer-out to the General Fund. There are three operation departments in the Electric Fund - Public Utilities Department, Utility Customer Service Department and the Electric Department. The General Fund transfer-out is a payment made to cover the Electric Fund's portion of shared services it receives from General Fund departments.



Purchase Costs

The largest use of operating resources is for the cost of electricity purchased from LCRA. For FY19, purchase costs were determined based on LCRA rates. Planned purchases total more than 299 million kWh creating over \$12.8 million in generation costs, \$3.7 million in transmission charges and another \$182,000 in ERCOT and other fees.

ELECTRIC FUND OVERVIEW

Operating Departments

There is \$4,022,845 budgeted for three operating departments in the Electric Fund and miscellaneous expenditures in departments 100 and 110. As previously discussed, two of the departments provide shared services to the other utility funds which reimburse the Electric Fund via transfers-in. For reporting purposes, all departments are treated as distribution costs. Almost 51% of total operating department expenditure budgets are for Personnel. Over 22% of the budget is for capital items. The budget includes \$343,000 in Decision Packages.

Transfers-Out

The Electric Fund has a budgeted transfer-out to the General Fund of \$2.0 million. This transfer is the pro-rated portion of services received from General Fund departments.

Franchise Fee

The Electric Fund is budgeted to remit \$1.6 million in franchise fee to the General Fund. The fee imitates the charge that would be incurred if the Electric Fund was a private-sector entity for use of right-of-way. Franchise fee is calculated at 27% of distribution revenues which is approximately 7% of total consumption revenues.

WORKING CAPITAL

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
BEGINNING BALANCE	\$ 7,532,510	\$ 7,536,565	\$ 7,536,565	\$ 7,536,565	\$ 7,526,622
DISTRIBUTION NET REVENUES	80,166	(229,243)	(229,243)	(76,900)	(421,484)
GENERATION NET REVENUES	(51,907)	0	0	66,957	39,776
CAFR ADJUSTMENTS	(24,204)	0	0	0	0
SUBTOTAL	4,055	(229,243)	(229,243)	(9,943)	(381,708)
ENDING BALANCE	<u>\$ 7,536,565</u>	<u>\$7,307,322</u>	<u>\$7,307,322</u>	<u>\$7,526,622</u>	<u>\$7,144,914</u>

* REVISED ANNUAL ESTIMATE

ELECTRIC FUND OVERVIEW

DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
161 ELECTRIC	810.00 Replace Unit #188 Chipper	\$ 70,000
	813.00 Replace Bucket Truck	200,000
160 PUBLIC UTILITIES	813.00 Replace Unit #83 Truck	\$ 25,000
	813.00 Replace Unit #85 Truck	25,000
	814.10 AMR to SCADA Interface	23,000
TOTAL DEPARTMENTS		\$ 343,000

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2019	72,194	67,328	139,522
2020	72,194	65,162	137,356
2021	75,332	62,997	138,329
2022	78,471	60,737	139,208
2023	78,471	58,383	136,854
2024	81,610	55,244	136,854
2025	87,888	51,979	139,867
2026	91,027	48,464	139,491
2027	94,165	44,823	138,988
2028	97,304	41,056	138,360
2029	100,443	37,164	137,607
2030	103,582	33,146	136,728
2031	109,860	29,003	138,863
2032	112,999	24,609	137,608
2033	119,276	20,089	139,365
2034	122,415	15,318	137,733
2035	128,693	10,421	139,114
2036	131,832	5,273	137,105

**CITY OF BRENHAM
FY19 BUDGET**

FUND 102 - ELECTRIC DISTRIBUTION FUND FINANCIAL STATEMENT

IN \$	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	6,222,086	6,317,475	6,317,475	6,484,393	6,538,385
TOTAL REVENUES	6,222,086	6,317,475	6,317,475	6,484,393	6,538,385
OPERATING EXPENDITURES					
SALARIES	2,042,874	2,128,090	2,128,090	2,072,013	2,056,833
SUPPLIES	137,944	175,125	195,785	199,671	210,579
MAINTENANCE	95,221	115,600	115,600	113,001	112,950
CONTRACTUAL SERVICES	311,107	461,206	454,321	455,701	480,204
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	740,491	821,510	807,735	828,200	972,000
GROSS REVENUE TAX	1,537,579	1,572,514	1,572,514	1,602,512	1,616,023
MISCELLANEOUS	124,647	119,006	119,006	149,389	165,279
TOTAL OPERATING EXPENDITURES	4,989,862	5,393,051	5,393,051	5,420,487	5,613,868
OPERATING INCOME (LOSS)	1,232,224	924,424	924,424	1,063,906	924,517
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(60,137)	(69,055)	(69,055)	(69,400)	(67,328)
PRINCIPAL RETIREMENT	(83,045)	(69,400)	(69,400)	(69,055)	(72,194)
ISSUANCE COSTS	(45,885)	-	-	-	-
INTERGOVERNMENTAL	30,746	-	-	13,771	-
INVESTMENT INCOME	119,197	101,492	101,492	157,240	153,741
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	26,124	25,673	25,673	29,167	29,288
TOTAL NONOPERATING REVENUES (EXPENDITURES)	(13,001)	(11,290)	(11,290)	61,723	43,507
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	1,219,223	913,134	913,134	1,125,629	968,024
TRANSFERS IN	578,647	674,687	674,687	669,415	604,065
TRANSFERS OUT	(1,717,704)	(1,817,064)	(1,817,064)	(1,871,944)	(1,993,573)
TOTAL TRANSFERS IN/(OUT)	(1,139,057)	(1,142,377)	(1,142,377)	(1,202,529)	(1,389,508)
CHANGE IN NET POSITION DISTRIBUTION	80,166	(229,243)	(229,243)	(76,900)	(421,484)
CHANGE IN NET POSITION POWER	(51,907)	-	-	66,957	39,776
CHANGE IN NET POSITION TOTAL	28,258	(229,243)	(229,243)	(9,943)	(381,708)
ENDING WORKING CAPITAL BALANCE	7,536,565	7,307,322	7,307,322	7,526,622	7,144,914

**CITY OF BRENHAM
FY19 BUDGET**

FUND 122 - ELECTRIC POWER COST FUND FINANCIAL STATEMENT

<i>IN \$</i>	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	15,890,710	16,325,256	16,325,256	16,583,091	16,706,225
TOTAL REVENUES	15,890,710	16,325,256	16,325,256	16,583,091	16,706,225
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	15,942,618	16,325,256	16,325,256	16,516,134	16,666,449
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	15,942,618	16,325,256	16,325,256	16,516,134	16,666,449
OPERATING INCOME (LOSS)	(51,907)	-	-	66,957	39,776
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENDITURES)	-	-	-	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(51,907)	-	-	66,957	39,776
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION	(51,907)	-	-	66,957	39,776

ELECTRIC FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
FUND 102 ELECTRIC						
601.00	GRANT REVENUE-FEMA	\$ 30,746	\$ 0	\$ 0	\$ 13,771	\$ 0
601.00	ELECTRIC UTIL REVENUES	5,694,740	5,824,126	5,824,126	5,935,228	5,985,272
601.05	AVERAGE MONTHLY PAYMENT	(3,714)	5,232	5,232	5,000	5,000
606.00	SECURITY LIGHTS	45,731	46,122	46,122	46,153	46,554
608.00	FORFEITED DISC & PENALTIES	276,279	267,614	267,614	287,000	290,000
618.00	CONNECT/TRANSFER FEE	62,958	69,619	69,619	58,540	59,740
632.00	STATE SALES TAX	69,575	35,870	35,870	71,062	72,279
640.00	INSUFFICIENT CHECK CHARGE	2,250	2,298	2,298	2,500	2,500
650.00	CUSTOMER REPAIR & REPLACE	3,882	3,000	3,000	3,000	3,000
655.00	LINE TAPS	2,245	2,500	2,500	6,870	3,000
660.00	POLE LINE RENTAL	66,793	73,594	73,594	68,000	70,000
690.00	MISCELLANEOUS UTIL REVENUE	10,766	7,500	7,500	11,000	11,000
696.00	INTERGOVT'L - FIBER NETWORK	15,040	15,000	15,000	15,040	15,040
	TOTAL UTILITY REV	6,277,292	6,352,475	6,352,475	6,523,164	6,563,385
710.00	INTEREST EARNED	53,503	25,024	25,024	53,500	53,600
710.30	INTEREST-TEXPOOL	5,091	5,626	5,626	19,105	15,000
710.31	TEXSTAR INTEREST	18,343	16,438	16,438	30,231	16,200
710.35	BCDC-INT ON NOTES RECEIVABLE	42,260	54,404	54,404	54,404	68,941
720.00	INSURANCE PROCEEDS	3,892	0	0	0	0
770.00	RENTAL INCOME	11,903	11,903	11,903	13,688	13,688
780.00	JUDGEMENT/RESTITUTION PYMTS	4,948	5,500	5,500	5,500	5,500
790.00	MISC OTHER REVENUE	5,237	5,070	5,070	5,124	5,100
790.50	AMORTIZED BOND PREMIUMS	12,855	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	(24,011)	3,200	3,200	0	0
790.61	SALES OF NON CAPITAL ASSETS	145	0	0	4,855	5,000
	TOTAL MISC REV	134,164	127,165	127,165	186,407	183,029
TOTAL FUND 102 REVENUES		\$ 6,411,456	\$ 6,479,640	\$ 6,479,640	\$ 6,709,571	\$ 6,746,414
FUND 122 ELECTRIC WPC ¹						
601.00	ELECTRIC UTIL REVENUES	\$ 20,308,273	\$ 20,451,505	\$ 20,451,505	\$ 21,097,907	\$ 21,290,438
611.00	ELECTRIC PCRF	(4,417,563)	(4,126,249)	(4,126,249)	(4,514,816)	(4,584,213)
	TOTAL UTILITY REV	15,890,710	16,325,256	16,325,256	16,583,091	16,706,225
TOTAL FUND 122 REVENUES		\$ 15,890,710	\$ 16,325,256	\$ 16,325,256	\$ 16,583,091	\$ 16,706,225
TOTAL ALL ELECTRIC REVENUES		\$ 22,302,166	\$ 22,804,896	\$ 22,804,896	\$ 23,292,662	\$ 23,452,639
KWH SOLD		270,776,475	272,686,735	272,686,735	281,303,466	283,872,508
AVG MONTHLY CUSTOMERS		7,112	7,122	7,122	7,123	7,128

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 122 FOR TRANSPARENCY PURPOSES. REVENUES ARE INCLUDED IN ELECTRIC FUND FINANCIALS.

ELECTRIC FUND EXPENDITURES BY DEPARTMENT

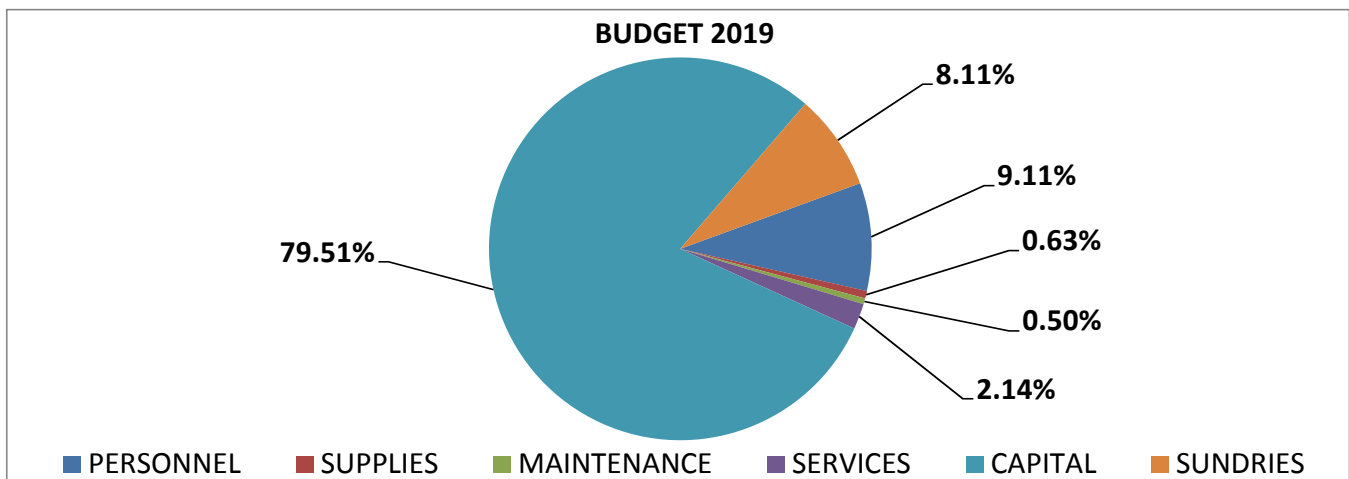
DEPARTMENT	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
132 UTILITY CUSTOMER SERVICE	\$ 461,200	\$ 596,569	\$ 594,574	\$ 573,157	\$ 468,563
160 PUBLIC UTILITIES	896,436	987,473	996,533	990,865	1,003,624
161 ELECTRIC	2,032,860	2,166,110	2,159,045	2,165,727	2,413,052
100 NON-DEPT DIRECT	17,774,113	18,036,225	18,036,225	18,452,723	18,421,994
110 NON-DEPT MISC	91,175	105,385	105,385	113,226	137,606
TOTAL	\$ 21,255,783	\$ 21,891,762	\$ 21,891,762	\$ 22,295,698	\$ 22,444,839

ELECTRIC FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2019 VERSUS		
	ORIGINAL 2018	AMENDED 2018	RAE* 2018
132 UTILITY CUSTOMER SERVICE	-21.46%	-21.19%	-18.25%
160 PUBLIC UTILITIES	1.64%	0.71%	1.29%
161 ELECTRIC	11.40%	11.76%	11.42%
100 NON-DEPT DIRECT	2.14%	2.14%	-0.17%
110 NON-DEPT MISC	30.57%	30.57%	21.53%
TOTAL	2.53%	2.53%	0.67%

ELECTRIC FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
PERSONNEL	\$ 2,048,271	\$ 2,115,090	\$ 2,115,090	\$ 2,072,013	\$ 2,043,833
SUPPLIES	120,008	131,425	151,785	150,922	142,100
MAINTENANCE	95,221	115,600	115,600	113,001	112,950
SERVICES	357,462	461,206	454,321	455,701	480,204
CAPITAL	16,948,605	17,328,921	17,315,146	17,727,160	17,846,450
SUNDRIES	1,686,216	1,739,520	1,739,820	1,776,901	1,819,302
TOTAL EXPENDITURES	\$ 21,255,783	\$ 21,891,762	\$ 21,891,762	\$ 22,295,698	\$ 22,444,839



TRANSFERS-IN

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2017	2018	2018	2018	2019
603.00 GAS FUND	\$ 167,852	\$ 196,711	\$ 196,711	\$ 195,599	\$ 181,547
604.00 WATER FUND	207,619	251,878	251,878	249,473	219,936
605.00 SEWER FUND	112,381	136,338	136,338	135,036	119,048
606.00 SANITATION FUND	76,995	89,760	89,760	89,307	83,534
650.00 WORKERS' COMPENSATION FUND	13,800	0	0	0	0
TOTAL TRANSFERS IN	\$ 578,647	\$ 674,687	\$ 674,687	\$ 669,415	\$ 604,065

TRANSFERS-OUT

		BUDGET			
	ACTUAL	ORIGINAL	AMENDED	RAE*	BUDGET
	2017	2018	2018	2018	2019
601.00 GENERAL FUND	\$ 1,717,704	\$ 1,817,064	\$ 1,817,064	\$ 1,871,944	\$ 1,993,573
TOTAL TRANSFERS OUT	\$ 1,717,704	\$ 1,817,064	\$ 1,817,064	\$ 1,871,944	\$ 1,993,573
TOTAL TRANSFERS IN/(OUT)	\$ (1,139,057)	\$ (1,142,377)	\$ (1,142,377)	\$ (1,202,529)	\$ (1,389,508)

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Utility Customer Service Supervisor	1.00
Asst. Utility Customer Service Supervisor	1.00
Cashier/Drive-Thru Clerk	1.00
Utility Clerk/Assistant Cashier	1.00
Utility Clerk	2.00
Total FTEs	6.00

Providing customers with a high standard of courteous and effective service is the key initiative. The Utility Customer Service office is open Monday through Friday, from 8:00 AM to 5:00 PM. Application for service, changes in account information and disconnect of services are handled by the utility clerks. Customers' concerns regarding high usage are also reviewed using new software which shows hour by hour usage. Credit card payments by phone, a drive-through window, a utility bill drop-off box for after-hour use, as well as, bank and credit card drafting for residential accounts, are all offered for customer convenience, at no extra charge. Customers may also set up and manage automatic scheduling of their credit card payments through the online portal. Internet payments are also available. All cash collections for the City are posted in this department for accurate disbursement to the general ledger. The Utility Customer Service Department manages the City's billing for electric, gas, water, wastewater, and sanitation services. The department is responsible for generating bills and penalties weekly based on the cycle billing schedule as well as disconnects for non-payment with a high priority to remain on schedule and maintain accuracy. Various monthly reporting to management is also a function of this department.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > 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.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 336,093	\$ 327,794	\$ 327,794	\$ 316,251	\$ 335,963
Supplies	47,294	52,900	64,500	63,032	50,200
Maintenance	0	0	0	0	0
Services	73,733	172,175	165,290	165,686	79,700
Capital	556	40,000	33,290	25,553	0
Sundries	3,524	3,700	3,700	2,635	2,700
Total Department Expenditures	\$ 461,200	\$ 596,569	\$ 594,574	\$ 573,157	\$ 468,563

DECISION PACKAGES FUNDED

None

OUTPUTS

Payments Processed	100,055	101,000	101,000	136,382	140,000
Customers Billed	95,884	97,000	97,000	97,320	98,000
Lobby/Drive-Thru Customers Assisted	39,049	40,000	40,000	37,482	38,000
Service Orders Processed	5,223	5,300	5,300	4,535	5,500
Online Web Payments	14,867	15,000	15,000	19,103	19,500
Kiosk Payments (Opened May 2018)	N/A	N/A	N/A	1,307	3,000

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 132 - UTILITY CUSTOMER SERVICE DEPARTMENT

\$468,563

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 244,238	\$ 226,999	\$ 226,999	\$ 215,964	\$ 223,784
102.00	OVERTIME PAY	489	1,500	1,500	1,500	1,500
103.00	OASDI/MEDICARE	18,141	17,721	17,721	16,144	17,424
103.02	MATCHING RETIREMENT	21,939	23,178	23,178	21,697	22,857
105.00	LONGEVITY PAY	3,458	2,568	2,568	2,331	2,105
106.00	MEDICAL INSURANCE	47,799	53,749	53,749	56,743	66,494
106.01	LIFE INSURANCE	1,001	986	986	878	841
106.02	LONG TERM DISABILITY	556	544	544	486	466
107.00	WORKERS' COMPENSATION	674	549	549	508	492
118.00	ACCRUED COMP TIME	(2,203)	0	0	0	0
204.00	POSTAGE & FREIGHT	32,425	35,000	35,000	35,542	36,500
205.00	OFFICE SUPPLIES	848	1,000	1,000	891	1,100
206.00	EMPLOYEE RELATIONS	678	800	800	684	700
207.00	REPRODUCTION & PRINTING	9,519	11,000	11,000	9,421	10,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3	0	0	0	0
211.00	CLEANING AND JANITORIAL	28	100	100	58	100
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,752	4,100	15,700	15,929	500
213.00	COMMUNICATIONS EQUIPMENT	597	400	400	7	800
221.00	SAFETY/FIRST AID SUPPLIES	9	0	0	0	0
250.00	OTHER SUPPLIES	435	500	500	500	500
408.00	RENTAL & LEASES	524	500	500	600	500
422.00	CONTRACT LABOR	4,806	0	0	0	0
424.00	SERVICE CONTRACTS	68,240	171,275	164,390	164,890	78,900
450.00	OTHER SERVICES	164	400	400	196	300
702.00	BUILDINGS	556	0	0	0	0
810.00	MACHINERY/EQUIPMENT	0	40,000	33,290	25,553	0
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,952	3,000	3,000	2,100	2,000
908.10	MILEAGE	414	300	300	275	300
950.00	SUNDRY	158	400	400	260	400
TOTAL DEPARTMENT EXPENDITURES		\$ 461,200	\$ 596,569	\$ 594,574	\$ 573,157	\$ 468,563

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Assistant City Manager: Public Utilities	1.00
SCADA System Manager	1.00
Pre-Treatment Coordinator	1.00
Public Utilities Analyst	1.00
Utility Systems Manager	1.00
Customer Service Technician	2.00
Administrative Assistant	1.00
Support Specialist	1.00
GIS Technician	0.50
Total FTEs	9.50

The City of Brenham Public Utilities Department is committed to the highest quality utility services at the lowest possible rates. We continue to develop and implement electric and water resource plans. The department is composed of the Electric, Gas, Water Treatment and Distribution, Wastewater Collection and Treatment, GIS, Utility Compliance, and Utility Billing departments. Also under the direction of Public Utilities are the City's wastewater pretreatment program, backflow prevention and the FOG program.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Maximize the use of technology to improve utility operations;
- > Develop low-cost, sustainable, reliable electric and water resources;
- > Enhance the effective and efficient operation of all areas of the utility;
- > Focus on the needs of our customers with quality service and rapid response time to all customer service calls; and
- > Continue maintaining good working relationships with wholesale utility suppliers and state agencies.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 818,619	\$ 861,349	\$ 861,349	\$ 857,201	\$ 773,450
Supplies	18,338	25,100	33,860	33,173	35,300
Maintenance	5,673	1,200	1,200	2,001	1,850
Services	32,237	50,371	50,371	50,329	82,142
Capital	6,657	35,800	35,800	33,436	92,229
Sundries	14,913	13,653	13,953	14,725	18,653
Total Department Expenditures	\$ 896,436	\$ 987,473	\$ 996,533	\$ 990,865	\$ 1,003,624

DECISION PACKAGES FUNDED

402.00 Cost of Service Study					\$ 45,000
715.00 Security Access for SCADA Server Room at Central Warehouse					13,229
715.00 RTM Sensus Radios					6,000
813.00 Replace Trucks (2) (Units #83 & #85)					50,000
814.10 AMR to SCADA Interface					23,000
					\$ 137,229

OUTPUTS

# of Utility Taps Issued	280	325	325	343	350
Calls Received/Dispatched	2,199	2,300	2,300	3,135	2,500
Utility Line Locates Issued	2,230	2,325	2,325	2,175	2,200

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 570,445	\$ 593,303	\$ 593,303	\$ 596,077	\$ 532,238
102.00	OVERTIME PAY	589	1,200	1,200	1,200	1,200
103.00	OASDI/MEDICARE	42,367	47,238	47,238	45,060	42,024
103.02	MATCHING RETIREMENT	52,298	61,727	61,727	59,131	55,073
105.00	LONGEVITY PAY	8,243	8,813	8,813	8,888	8,630
105.01	EDUCATION/MISCELLANEOUS	12,000	12,000	12,000	12,000	6,000
106.00	MEDICAL INSURANCE	118,861	129,660	129,660	127,866	121,899
106.01	LIFE INSURANCE	2,583	2,566	2,566	2,340	1,986
106.02	LONG TERM DISABILITY	1,472	1,419	1,419	1,334	1,103
107.00	WORKERS' COMPENSATION	3,804	3,423	3,423	3,305	3,297
118.00	ACCRUED COMP TIME	5,957	0	0	0	0
202.00	FUEL	5,239	5,000	5,000	4,850	5,200
203.00	TOOLS/SMALL EQUIPMENT	55	200	200	195	700
204.00	POSTAGE & FREIGHT	358	250	250	214	250
205.00	OFFICE SUPPLIES	1,748	3,600	3,600	2,167	2,000
206.00	EMPLOYEE RELATIONS	1,281	1,500	1,500	1,742	1,500
207.00	REPRODUCTION & PRINTING	5,913	10,000	10,000	10,838	10,000
208.00	CLOTHING	1,567	1,600	1,600	1,349	2,000
210.00	BOTANICAL & AGRICULTURAL	60	50	50	139	100
211.00	CLEANING AND JANITORIAL	95	25	25	63	50
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,300	1,700	10,760	10,488	13,150
213.00	COMMUNICATIONS EQUIPMENT	390	325	325	266	0
218.00	PHOTOGRAPHY	0	500	500	500	0
221.00	SAFETY/FIRST AID SUPPLIES	72	50	50	25	50
250.00	OTHER SUPPLIES	262	300	0	337	300

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 5,663	\$ 1,200	\$ 1,200	\$ 1,491	\$ 1,500
304.00	MACHINERY/EQUIPMENT	10	0	0	0	0
313.00	COMPUTER/OFFICE EQUIPMENT	0	0	0	510	350
402.00	AUDITS/CONSULTANTS FEES	0	0	0	0	45,000
403.00	TELEPHONE	3,772	3,800	3,800	3,800	3,800
409.00	ADVERTISEMENTS/LEGAL NOTICES	150	50	50	150	0
424.00	SERVICE CONTRACTS	28,168	46,221	46,221	46,064	33,042
450.00	OTHER SERVICES	148	300	300	315	300
712.00	OFFICE FURNITURE/EQUIPMENT	1,520	1,800	1,800	1,800	0
715.00	OTHER CAPITAL	0	0	0	0	19,229
813.00	VEHICLES/LARGE EQUIPMENT	0	24,000	24,000	21,636	50,000
814.10	SCADA COMMUNICATIONS	5,137	10,000	10,000	10,000	23,000
901.00	LIAB/CASUALTY INSURANCE	1,468	1,553	1,553	1,457	1,553
908.00	SEMINARS/MEMBERSHIP/TRAVE	10,417	8,500	8,500	10,860	13,500
908.10	MILEAGE	2,840	3,500	3,500	2,314	3,500
950.00	OTHER SUNDRY	188	100	400	94	100
TOTAL DEPARTMENT EXPENDITURES		\$ 896,436	\$ 987,473	\$ 996,533	\$ 990,865	\$ 1,003,624

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Electric Superintendent	1.00
Assistant Electric Superintendent	1.00
Senior Lineworker	2.00
Lineworker II	4.00
Lineworker I	2.00
Apprentice Lineworker	1.00
Total FTEs	11.00

The Electric Department is responsible for the delivery of power to Brenham residences, businesses, and industries. A primary department responsibility is maintaining the extensive web of distribution lines that transmit electricity throughout the area. The department is responsible for the operation and maintenance of 130 miles of distribution feeder lines which deliver electricity from the substations providing electrical service to more than 7,000 customers. Electric Department crews respond to routine service calls concerning power outages and repair damages caused by weather and other events. The department is dedicated to providing safe, reliable power to Brenham citizens and all emergencies are treated as a priority.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Maintain electrical reliability by providing annual maintenance including replacing poles, distribution lines, transformers and service drops;
- > Continue upgrades on main feeder circuits to replace broken and damaged hardware;
- > Continue the annual tree trimming program which increases system reliability. Contractors annually conduct tree trimming for the City of Brenham servicing about one-fourth of the city each year;
- > Install smart devices in the electric system that will minimize outages, increase system reliability and improve operating efficiencies;
- > Complete the planning and engineering design for the copper replacement project. Get the contractor selected and start on the copper replacement project;
- > Utilize the new 311 mobile software work order system to maximize the flow of information and improve efficiency; and
- > Improve the employee training guide lines, and add clear goals in positions.

DEPT 161 - ELECTRIC DEPARTMENT

\$2,413,052

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 893,560	\$ 925,947	\$ 925,947	\$ 898,561	\$ 934,420
Supplies	54,377	53,425	53,425	54,717	56,600
Maintenance	89,548	114,400	114,400	111,000	111,100
Services	205,137	238,660	238,660	239,686	318,362
Capital	751,214	789,410	782,345	817,960	948,250
Sundries	39,026	44,268	44,268	43,803	44,320
Total Department Expenditures	\$ 2,032,860	\$ 2,166,110	\$ 2,159,045	\$ 2,165,727	\$ 2,413,052
DECISION PACKAGES FUNDED					
402.00 Share of Master Plan				\$	50,000
810.00 Replace Chipper (Unit #188)					70,000
813.00 Replace Bucket Truck					200,000
				\$	320,000
OUTPUTS					
KWH Purchased (LCRA)	285M	287M	287M	287M	289M
KWH Consumption (Sales)	272M	273M	273M	278M	283M
Change in Avg # of Monthly Accounts	46	37	37	65	24
OUTCOMES					
Line Loss	4.97%	5.00%	5.00%	3.98%	4.00%
Avg Power Purchase Price per kWh	\$ 0.0554	\$ 0.0569	\$ 0.0569	\$ 0.0572	\$ 0.5800
Avg Residential Rate Per 1000 kWh	\$ 95.49	\$ 96.67	\$ 96.67	\$ 96.63	\$ 96.70

* REVISED ANNUAL ESTIMATE

DEPT 161 - ELECTRIC DEPARTMENT

\$2,413,052

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 598,822	\$ 593,959	\$ 593,959	\$ 587,075	\$ 604,893
102.00	OVERTIME PAY	7,921	25,000	25,000	25,000	25,000
103.00	OASDI/MEDICARE	46,134	50,037	50,037	47,293	51,001
103.02	MATCHING RETIREMENT	57,024	65,440	65,440	61,936	66,913
105.00	LONGEVITY PAY	9,005	8,490	8,490	8,381	8,885
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	22,097	18,700	18,700	20,000	20,000
106.00	MEDICAL INSURANCE	131,476	145,646	145,646	131,118	139,168
106.01	LIFE INSURANCE	2,606	2,577	2,577	2,331	2,261
106.02	LONG TERM DISABILITY	1,441	1,423	1,423	1,294	1,256
107.00	WORKERS' COMPENSATION	9,389	8,675	8,675	8,133	9,043
118.00	ACCRUED COMP TIME	1,643	0	0	0	0
202.00	FUEL	13,485	15,000	15,000	15,000	15,000
203.00	TOOLS/SMALL EQUIPMENT	10,137	8,800	8,800	8,800	10,400
204.00	POSTAGE & FREIGHT	175	550	550	250	250
205.00	OFFICE SUPPLIES	591	700	700	700	700
206.00	EMPLOYEE RELATIONS	1,315	900	900	900	900
207.00	REPRODUCTION & PRINTING	1,179	1,000	1,000	2,000	2,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	14,721	12,500	12,500	12,500	12,500
210.00	BOTANICAL & AGRICULTURAL	766	600	600	600	600
211.00	CLEANING AND JANITORIAL	765	825	825	850	850
212.00	COMPUTER EQUIPMENT & SUPPLIES	1,837	950	950	1,319	1,800
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	198	0
221.00	SAFETY/FIRST AID SUPPLIES	4,023	5,700	5,700	5,700	5,700
250.00	OTHER SUPPLIES	5,383	5,900	5,900	5,900	5,900
301.00	UTILITY LINES	32,252	30,000	30,000	35,000	35,000
303.00	VEHICLES/LARGE EQUIPMENT	21,401	28,000	28,000	28,000	28,000
304.00	MACHINERY/EQUIPMENT	2,627	3,500	3,500	3,500	3,600
308.00	METERS	4,979	7,000	7,000	7,000	7,000
310.00	LAND/GROUNDS	822	500	500	500	500
311.00	UTILITY PLANTS	0	8,400	8,400	0	0
312.00	BUILDINGS/APPLIANCES	2,845	2,000	2,000	2,000	2,000
314.00	TRANSFORMERS	24,621	35,000	35,000	35,000	35,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 3,865	\$ 4,450	\$ 4,450	\$ 3,644	\$ 4,500
402.00	AUDITS/CONSULTANTS FEES	30,518	30,000	30,000	30,000	86,100
402.15	STATE FEES	0	0	0	500	0
402.80	SPECIAL SERVICES-TREE TRIMMING	122,387	150,000	150,000	150,000	150,000
403.00	TELEPHONE	1,630	2,000	2,000	1,450	2,000
404.00	GAS	724	865	865	885	850
405.00	WATER	225	285	285	227	285
406.00	SEWER	250	578	578	252	300
406.50	GARBAGE	948	950	950	950	985
406.60	DISPOSAL FEES	3,297	1,300	1,300	3,000	3,000
408.10	RENTALS/LEASES-FLEET	10,783	11,000	11,000	15,000	15,000
424.00	SERVICE CONTRACTS	21,842	21,932	21,932	24,478	46,042
425.00	LABORATORY TEST FEES	2,242	5,300	5,300	2,500	2,500
450.00	OTHER SERVICES	6,428	10,000	10,000	6,800	6,800
702.00	BUILDINGS	4,241	0	0	0	2,750
704.00	UTILITY LINES	0	15,000	15,000	15,000	15,000
708.00	METERS	5,376	8,000	8,000	15,208	8,000
708.10	SVC INSTALLS	0	4,000	4,000	4,891	4,000
710.00	MACHINERY/EQUIPMENT	4,915	10,400	10,400	7,690	15,000
712.00	OFFICE FURNITURE/EQUIPMENT	1,328	0	0	0	0
715.00	OTHER CAPITAL	0	4,500	7,106	4,160	4,500
804.00	UTILITY LINES	129,900	126,000	126,000	126,000	124,000
804.10	UTILITY LINE-CONTINGENCY	89,405	65,000	65,000	80,000	55,000
804.20	UTILITY LINES-CONTRACTORS	198,681	210,000	210,000	210,000	210,000
807.00	TRANSFORMERS	189,912	215,000	215,000	215,000	215,000
808.00	METERS	7,587	12,000	12,000	12,000	12,000
808.10	SVC INSTALL	12,250	6,000	6,000	6,000	6,000
809.10	STREET LIGHTS/SIGNALS	9,260	7,000	7,000	7,000	7,000
810.00	MACHINERY/EQUIPMENT	0	20,000	17,394	20,000	70,000
813.00	VEHICLES/LARGE EQUIPMENT	82,299	86,510	79,445	79,445	200,000
814.15	WIRELESS MESH	5,149	0	0	13,877	0
814.20	FIBER EXPANSION	10,910	0	0	1,689	0
901.00	LIAB/CASUALTY INSURANCE	8,779	9,318	9,318	8,829	9,320
908.00	SEMINARS/MEMBERSHIP/TRAVE	29,371	34,000	34,000	34,000	34,000
908.10	MILEAGE	535	600	600	600	600
950.00	OTHER SUNDRY	340	350	350	374	400
TOTAL DEPARTMENT EXPENDITURES		\$ 2,032,860	\$ 2,166,110	\$ 2,159,045	\$ 2,165,727	\$ 2,413,052

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
FUND 102 ELECTRIC						
421.00	BOND PAYING AGENT FEES	\$ 470	\$ 0	\$ 0	\$ 0	\$ 0
421.20	BOND ISSUE COSTS	45,885	0	0	0	0
860.11	DEBT SERVICE-INTEREST	60,137	69,055	69,055	69,400	67,328
860.15	DEBT SERVICE-PRINCIPAL	83,045	69,400	69,400	69,055	72,194
904.00	GROSS REVENUE TAX	1,537,579	1,572,514	1,572,514	1,602,512	1,616,023
TOTAL FUND 102 NON-DEPT DIRECT		\$ 1,727,117	\$ 1,710,969	\$ 1,710,969	\$ 1,740,967	\$ 1,755,545
FUND 122 ELECTRIC WPC ¹						
701.00	ELECTRICITY PURC/BASE COST	\$ 15,940,218	\$ 16,322,856	\$ 16,322,856	\$ 16,513,734	\$ 16,664,049
709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400
TOTAL FUND 122 NON-DEPT DIRECT		\$ 15,942,618	\$ 16,325,256	\$ 16,325,256	\$ 16,516,134	\$ 16,666,449
TOTAL ALL ELECTRIC NON-DEPT DIRECT		\$ 17,669,735	\$ 18,036,225	\$ 18,036,225	\$ 18,257,101	\$ 18,421,994

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 122 FOR TRANSPARENCY PURPOSES. COSTS ARE INCLUDED IN ELECTRIC FUND FINANCIALS.

DEPT 110 - NON-DEPT MISC**LINE ITEM DETAIL**

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 24,461	\$ 35,000	\$ 35,000	\$ 25,000	\$ 25,000
906.00	INVENTORY ADJUSTMENTS	2,516	(1,400)	(1,400)	518	2,000
910.00	LOSS/GAIN OF FIXED ASSETS	0	0	0	0	0
924.00	CONTINGENCY	0	13,000	13,000	0	13,000
945.00	NSF BANK CHARGES	0	0	0	0	0
950.00	OTHER SUNDRY	64,199	58,785	58,785	87,708	97,606
TOTAL NON-DEPT MISC		\$ 91,175	\$ 105,385	\$ 105,385	\$ 113,226	\$ 137,606

* REVISED ANNUAL ESTIMATE

GAS FUND OVERVIEW

The Gas Fund is an enterprise fund used to account for the acquisition, operation and maintenance of natural gas facilities and services funded through gas rates and other customer charges.

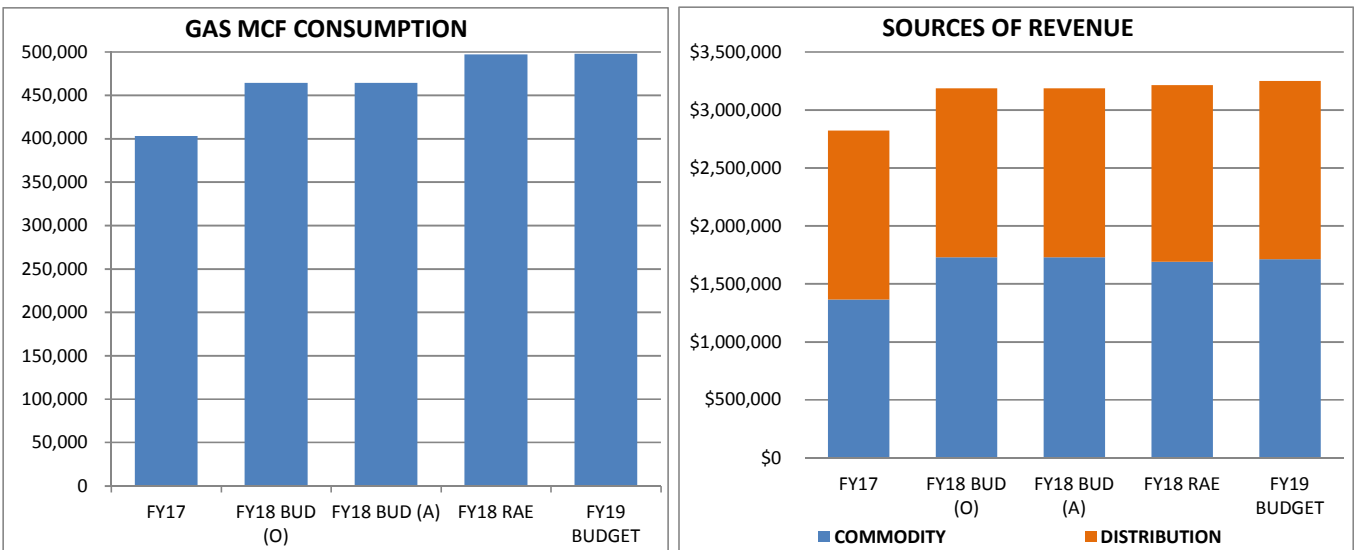
OPERATING RESOURCES

Operating resources consist primarily of utility revenues. Gas utility revenue is a function of consumption and rate. The gas rate is set by tariff and is comprised of a fixed minimum monthly customer charge and a volumetric charge consisting of two components. The distribution rate component is designed to cover Gas Department operations, including maintenance of gas lines and capital required for infrastructure improvements. The commodity rate component covers the cost of gas purchases. The City purchases gas through a joint gas purchase contract, MuniGas, and the cost, which fluctuates monthly, is passed through to the gas customer. Total budgeted operating resources of \$3,250,343 consists primarily of gas utility revenue. Of this amount, \$1,537,763 (47.3%) is expected to be generated to cover gas distribution and \$1,712,480 (52.7%) is projected to cover gas purchase costs.

Revenues

The major underlying assumptions in projecting FY19 Gas Fund revenues include:

- > A very small increase in gas consumption mcf sales over FY18 actuals in due to uncertainty of winter; and
- > An increase in natural gas revenues over FY18 actuals with slightly higher commodity prices.



GAS FUND OVERVIEW

USES OF OPERATING RESOURCES

Budgeted resource uses total \$3,452,073 and include operating department expenditures, debt service payments, transfers to the General and Electric funds, payment of franchise taxes to the General Fund and commodity costs for natural gas purchases.

Department Expenditures

There is only one operating department in the Gas Fund and represents 21.9% of resource usage. The FY18 budget for the department is \$931,017. Personnel costs for salaries and benefits account for 43.9% of department expenditures. Approximately 24.6% of the budget is for capital items. Service include one time expenditures for consultant study.

Debt Service

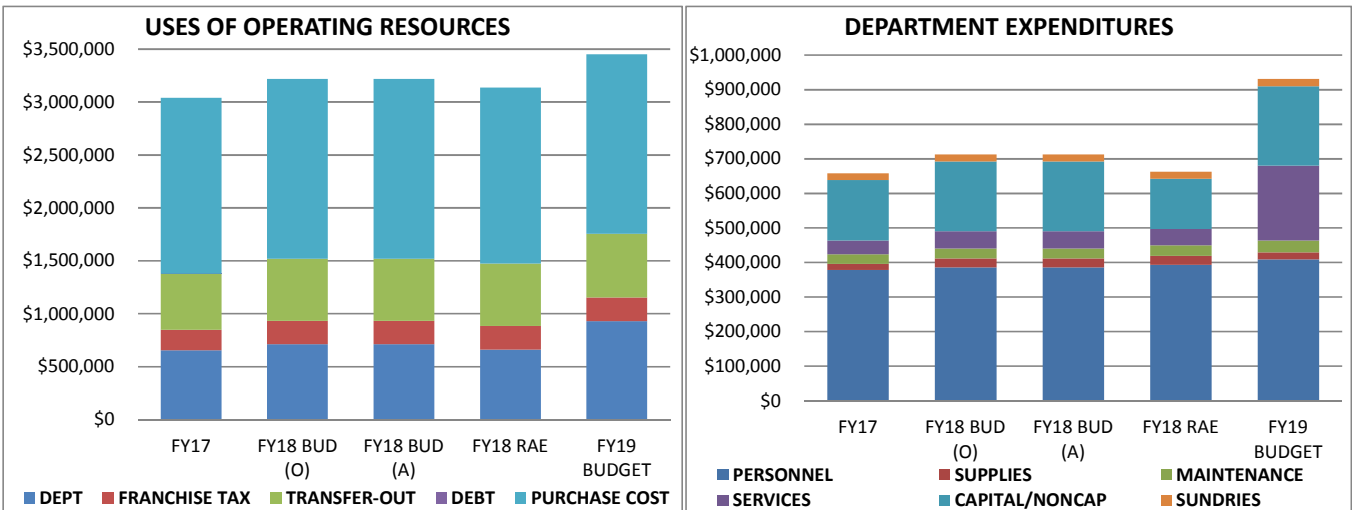
The Gas Fund has no bond debt.

Inter-Fund Transfers

The Gas Fund is projected to transfer \$419,705 to the General Fund and \$181,547 to the Electric Fund in FY19. These transfers are the pro-rated portion of services received by the Gas Fund from departments in the General and Electric Funds.

Franchise Tax

The Gas Fund is expected to remit \$224,926 in franchise tax to the General Fund. Franchise tax is calculated at 7% of gas utility revenues net of gas cost adjustment.



Purchase Costs

The largest use of operating resources is for natural gas purchase costs. Purchase costs are passed through to the customer and treated as a commodity cost for reporting purposes. Natural gas prices have fluctuated significantly over several fiscal cycles. The City adjusts the purchase cost component of the natural gas rate, monthly, through a gas cost adjustment (GCA) factor. For FY19 Budget, purchase costs are estimated at \$1,694,878, reflecting slightly higher natural gas prices and larger purchase volumes.

GAS FUND OVERVIEW

WORKING CAPITAL BALANCE

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
BEGINNING BALANCE	\$ 1,528,191	\$ 1,270,153	\$ 1,270,153	\$ 1,270,153	\$ 1,348,604
DISTRIBUTION NET REVENUES	(13,418)	(68,058)	(68,058)	49,327	(219,432)
COMMODITY NET REVENUES	(245,898)	31,372	31,372	29,124	17,602
ADJUSTMENTS	1,278	0	0	0	0
SUBTOTAL	(258,038)	(36,686)	(36,686)	78,451	(201,830)
ENDING BALANCE	<u>\$ 1,270,153</u>	<u>\$ 1,233,468</u>	<u>\$ 1,233,468</u>	<u>\$ 1,348,604</u>	<u>\$ 1,146,774</u>

* REVISED ANNUAL ESTIMATE

DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets.

DEPT	DESCRIPTION	\$
162 GAS	813.00 Replace Ditch Witch Trencher #137	\$ 59,000
TOTAL DEPARTMENTS		<u>\$ 59,000</u>

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINICIPAL	INTEREST	TOTAL
2019			NONE



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**CITY OF BRENHAM
FY19 BUDGET**

FUND 103 - GAS DISTRIBUTION FUND FINANCIAL STATEMENT

IN \$	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	1,343,978	1,448,127	1,448,127	1,508,256	1,518,363
TOTAL REVENUES	1,343,978	1,448,127	1,448,127	1,508,256	1,518,363
OPERATING EXPENDITURES					
SALARIES	378,863	388,635	388,635	393,927	408,969
SUPPLIES	51,606	76,336	76,336	49,661	67,919
MAINTENANCE	27,452	28,400	28,400	30,882	34,052
CONTRACTUAL SERVICES	40,060	49,746	49,746	46,552	216,380
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	140,557	151,570	151,570	121,694	182,300
GROSS REVENUE TAX	191,643	221,862	221,862	222,782	224,926
MISCELLANEOUS	17,867	16,605	16,605	16,153	17,397
TOTAL OPERATING EXPENDITURES	848,048	933,154	933,154	881,651	1,151,943
OPERATING INCOME (LOSS)	495,930	514,973	514,973	626,605	366,420
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(44)	-	-	-	-
PRINCIPAL RETIREMENT	(973)	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	9,650	4,500	4,500	8,423	8,400
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	7,135	60	60	2,998	7,000
TOTAL NONOPERATING REVENUES (EXPENDITURES)	15,769	4,560	4,560	11,421	15,400
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	511,698	519,533	519,533	638,026	381,820
TRANSFERS IN	3,700	-	-	-	-
TRANSFERS OUT	(528,816)	(587,591)	(587,591)	(588,699)	(601,252)
TOTAL TRANSFERS IN/(OUT)	(525,116)	(587,591)	(587,591)	(588,699)	(601,252)
CHANGE IN NET POSITION DISTRIBUTION	(13,418)	(68,058)	(68,058)	49,327	(219,432)
CHANGE IN NET POSITION COMMODITY	(245,898)	31,372	31,372	29,124	17,602
CHANGE IN NET POSITION TOTAL	(259,316)	(36,686)	(36,686)	78,451	(201,830)
ENDING WORKING CAPITAL BALANCE	1,270,153	1,233,467	1,233,467	1,348,604	1,146,774

**CITY OF BRENHAM
FY19 BUDGET**

FUND 123 - GAS COMMODITY FUND FINANCIAL STATEMENT

<i>IN \$</i>	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	1,413,911	1,731,031	1,731,031	1,691,446	1,712,480
TOTAL REVENUES	1,413,911	1,731,031	1,731,031	1,691,446	1,712,480
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	1,659,809	1,699,659	1,699,659	1,662,322	1,694,878
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	1,659,809	1,699,659	1,699,659	1,662,322	1,694,878
OPERATING INCOME (LOSS)	(245,898)	31,372	31,372	29,124	17,602
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENDITURES)	-	-	-	-	-
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(245,898)	31,372	31,372	29,124	17,602
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION	(245,898)	31,372	31,372	29,124	17,602

GAS FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
FUND 103 GAS						
602.00	GAS UTIL REVENUES	\$ 1,323,842	\$ 1,438,427	\$ 1,438,427	\$ 1,491,158	\$ 1,500,753
613.00	RELIGHT SERVICE	60	0	0	75	75
632.00	STATE SALES TAX	13,166	5,000	5,000	14,189	14,235
655.00	LINE TAPS	7,930	8,200	8,200	6,500	6,800
690.00	MISCELLANEOUS UTIL REVENUE	672	500	500	334	500
	TOTAL UTILITY REV	1,345,670	1,452,127	1,452,127	1,512,256	1,522,363
710.00	INTEREST EARNED	5,265	0	0	0	0
710.30	INTEREST-TEXPOOL	4,385	4,500	4,500	8,423	8,400
790.00	MISC OTHER REVENUE	0	1,000	1,000	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	5,460	(940)	(940)	50	5,000
790.61	SALE OF NON CAPITAL ASSETS	1,675	0	0	2,948	2,000
	TOTAL MISC REV	16,785	4,560	4,560	11,421	15,400
TOTAL FUND 103 REVENUES		\$ 1,362,455	\$ 1,456,687	\$ 1,456,687	\$ 1,523,677	\$ 1,537,763
FUND 123 GAS WPC ¹						
602.00	GAS UTIL REVENUES	\$ 2,157,217	\$ 2,483,945	\$ 2,483,945	\$ 2,634,151	\$ 2,637,924
611.00	GAS COST ADJUSTMENT	(743,306)	(752,914)	(752,914)	(942,705)	(925,444)
TOTAL FUND 123 REVENUES		\$ 1,413,911	\$ 1,731,031	\$ 1,731,031	\$ 1,691,446	\$ 1,712,480
TOTAL ALL GAS REVENUES		\$ 2,776,366	\$ 3,187,718	\$ 3,187,718	\$ 3,215,123	\$ 3,250,243
MCFs		403,228	464,289	464,289	497,107	497,828
AVG MONTHLY CUSTOMERS		4,403	4,433	4,433	4,435	4,474

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 123 FOR TRANSPARENCY PURPOSES. REVENUES ARE INCLUDED IN GAS FUND FINANCIALS.

GAS FUND EXPENDITURES BY DEPARTMENT

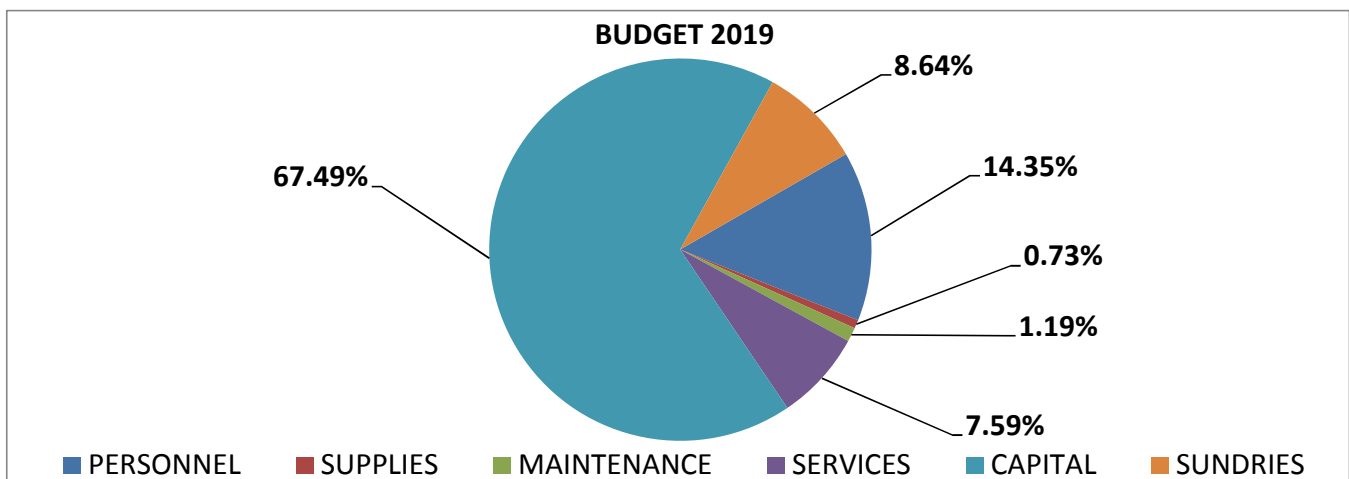
DEPARTMENT	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
162 GAS	\$ 656,985	\$ 708,292	\$ 708,292	\$ 654,869	\$ 923,017
100 NON-DEPT DIRECT	1,852,469	1,921,521	1,921,521	1,885,104	1,919,804
110 NON-DEPT MISC	5,204	7,000	7,000	8,000	8,000
TOTAL	\$ 2,514,658	\$ 2,636,813	\$ 2,636,813	\$ 2,547,973	\$ 2,850,821

GAS FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2019 VERSUS		
	ORIGINAL 2018	AMENDED 2018	RAE* 2018
132 GAS	30.32%	30.32%	40.95%
100 NON-DEPT DIRECT	-0.09%	-0.09%	1.84%
110 NON-DEPT MISC	14.29%	14.29%	0.00%
TOTAL	8.12%	8.12%	11.89%

GAS FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
PERSONNEL	\$ 382,955	\$ 388,635	\$ 388,635	\$ 393,927	\$ 408,969
SUPPLIES	17,656	25,725	25,725	25,586	20,950
MAINTENANCE	27,452	28,400	28,400	30,882	34,052
SERVICES	40,060	49,746	49,746	46,552	216,380
CAPITAL	1,835,333	1,901,840	1,901,840	1,808,091	1,924,147
SUNDRIES	211,202	242,467	242,467	242,935	246,323
TOTAL EXPENDITURES	\$ 2,514,658	\$ 2,636,813	\$ 2,636,813	\$ 2,547,973	\$ 2,850,821



TRANSFERS-IN

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
650.00 WORKERS' COMPENSATION FUND	\$ 3,700	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS IN	\$ 3,700	\$ 0	\$ 0	\$ 0	\$ 0

TRANSFERS-OUT

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
601.00 GENERAL FUND	\$ 360,964	\$ 390,880	\$ 390,880	\$ 393,100	\$ 419,705
602.00 ELECTRIC FUND	167,852	196,711	196,711	195,599	181,547
TOTAL TRANSFERS OUT	\$ 528,816	\$ 587,591	\$ 587,591	\$ 588,699	\$ 601,252
TOTAL TRANSFERS IN/(OUT)	\$ (525,116)	\$ (587,591)	\$ (587,591)	\$ (588,699)	\$ (601,252)

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Gas Superintendent	1.00
Gas Crew Leader	1.00
Gas Technician II	1.00
Gas Technician I	2.00
Total FTEs	5.00

The City of Brenham Gas Department is responsible for the distribution of natural gas to Brenham residents, businesses, and industries. The City receives its gas from one purchase point where odorant is added and then the gas is distributed to three regulator stations where the gas pressure is decreased for distribution to gas customers. The department maintains, replaces, and constructs gas lines that range from one-half inch to six inches in diameter. The Gas Department is responsible for the maintenance and operation of over 124 miles of gas mains distributing more than 500,000 mcfs of gas and servicing more than 4,450 customers. The department is on call 24/7 and is dedicated to the safe distribution of natural gas.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Continue annual program of replacing outdated meters to ensure accuracy for billing;
- > Have a portion of our Commercial meters tested for accuracy;
- > Prevent atmospheric corrosion by continuing with scheduled painting of above ground piping and meters;
- > Install new services for anticipated City growth;
- > Install polyethylene main at new subdivisions, as needed;
- > Install new polyethylene valves in our system to assist with emergency shut down;
- > Replace steel services attached to polyethylene main;
- > Replace steel services attached to steel main;
- > Rebuild regulators at border stations;
- > Extend gas mains outward to reach more potential customers; and
- > Educate the general public with issues such as safety and the economical uses of natural gas. Annual mail outs of Natural Gas Safety brochures. Build off the information we obtain from the mail outs and our booth at the fair to help with Gas Awareness and Damage Prevention. Received favorable return from billing mail-outs and record survey participation at the Washington County Fair (WCF) Booth. Participate in the annual Parade of Lights with a damage prevention float.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 382,955	\$ 388,635	\$ 388,635	\$ 393,927	\$ 408,969
Supplies	17,656	25,725	25,725	25,586	20,950
Maintenance	27,452	28,400	28,400	30,882	34,052
Services	40,060	49,746	49,746	46,552	216,380
Capital	174,507	202,181	202,181	145,769	229,269
Sundries	14,354	13,605	13,605	12,153	13,397
Total Department Expenditures	\$ 656,985	\$ 708,292	\$ 708,292	\$ 654,869	\$ 923,017
DECISION PACKAGES FUNDED					
402.00 Share of Master Plan				\$ 100,000	
402.00 1/3 of Impact Fee Study				50,000	
402.00 1/5 of Design Manual Specifications & Details				11,000	
402.00 DIMP Plan Update				10,000	
813.00 Replace Ditch Witch Trencher				59,000	
				\$ 230,000	
OUTPUTS					
MCF Purchased	420,015	468,932	468,932	499,197	511,888
Avg Price MCF Purchased	3.43	3.62	3.62	3.31	3.29
MCF Sold	414,234	464,289	464,289	491,582	497,828
Avg Price MCF Sold	6.72	6.83	6.83	6.47	6.50
Customers Served	4,407	4,432	4,432	4,418	4,474
OUTCOMES					
TMLIRP Compliance Award Rating	Excellent	Excellent	Excellent	Excellent	Excellent
% Line Loss	1.40%	1.00%	1.00%	1.02%	1.02%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 236,629	\$ 240,782	\$ 240,782	\$ 246,549	\$ 251,889
102.00	OVERTIME PAY	10,331	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	18,940	20,515	20,515	19,806	21,520
103.02	MATCHING RETIREMENT	23,787	26,829	26,829	26,249	28,233
105.00	LONGEVITY PAY	4,335	4,585	4,585	4,614	4,815
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	11,672	8,200	8,200	10,000	10,000
106.00	MEDICAL INSURANCE	61,570	68,796	68,796	67,841	73,556
106.01	LIFE INSURANCE	1,054	1,046	1,046	996	942
106.02	LONG TERM DISABILITY	583	577	577	553	524
107.00	WORKERS' COMPENSATION	3,962	3,305	3,305	3,319	3,490
118.00	ACCRUED COMP TIME	4,092	0	0	0	0
201.00	CHEMICALS	1,770	2,700	2,700	2,656	2,000
202.00	FUEL	7,009	6,800	6,800	6,541	6,500
203.00	TOOLS/SMALL EQUIPMENT	1,314	2,000	2,000	1,500	1,500
204.00	POSTAGE & FREIGHT	570	600	600	600	700
205.00	OFFICE SUPPLIES	79	400	400	284	300
206.00	EMPLOYEE RELATIONS	556	850	850	764	750
207.00	REPRODUCTION & PRINTING	101	300	300	288	450
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,068	2,800	2,800	2,788	2,300
210.00	BOTANICAL & AGRICULTURAL	176	125	125	178	150
211.00	CLEANING AND JANITORIAL	1,031	1,100	1,100	1,155	1,150
212.00	COMPUTER EQUIPMENT & SUPPLIES	8	3,500	3,500	3,788	1,250
213.00	COMMUNICATIONS EQUIPMENT	0	350	350	350	0
221.00	SAFETY/FIRST AID SUPPLIES	604	1,700	1,700	1,894	1,400
223.00	SMALL APPLIANCES	109	0	0	0	0
250.00	OTHER SUPPLIES	2,263	2,500	2,500	2,800	2,500
301.00	UTILITY LINES	12,382	12,500	12,500	10,997	11,000
303.00	VEHICLES/LARGE EQUIPMENT	1,286	3,000	3,000	3,000	2,000
304.00	MACHINERY/EQUIPMENT	1,604	1,200	1,200	5,056	2,500
308.00	METERS	0	0	0	0	4,500
309.00	COMMUNICATION/PHOTO EQUIP	0	0	0	64	0
311.00	UTILITY PLANTS	11,766	11,400	11,400	11,258	13,752
312.00	BUILDINGS/APPLIANCES	414	300	300	507	300

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 2,916	\$ 3,000	\$ 3,000	\$ 3,214	\$ 3,300
402.00	AUDITS/CONSULTANTS FEES	0	10,500	10,500	10,207	181,000
402.15	STATE FEES	4,662	7,763	7,763	7,763	7,850
403.00	TELEPHONE	1,242	1,300	1,300	1,220	1,200
404.00	GAS	694	700	700	700	700
406.50	GARBAGE	584	581	581	581	585
406.60	DISPOSAL FEES	90	100	100	64	75
408.00	RENTAL & LEASES	2,536	2,000	2,000	2,013	2,100
408.10	RENTALS/LEASES-FLEET	13,895	12,000	12,000	11,585	11,500
409.10	PUBLIC ED/INFORMATION	4,452	5,700	5,700	5,700	5,400
419.00	LEGAL FEES	4,825	0	0	0	0
424.00	SERVICE CONTRACTS	1,117	4,239	4,239	1,746	850
425.00	LABORATORY TEST FEES	720	720	720	720	720
450.00	OTHER SERVICES	2,326	1,143	1,143	1,039	1,100
702.00	BUILDINGS	1,464	0	0	0	0
708.00	METERS	0	29,100	0	0	0
708.10	NEW SVC INSTALL	4,241	3,000	3,000	4,922	6,000
709.00	GAS REGULATORS	4,283	3,000	3,000	3,643	4,500
710.00	MACHINERY/EQUIPMENT	10,413	9,711	16,151	9,710	32,469
713.00	VEHICLES/LARGE EQUIPMENT	13,548	0	0	0	0
714.10	SCADA COMMUNICATIONS	0	5,800	5,800	5,800	4,000
804.00	UTILITY LINES	30,100	33,920	33,920	33,670	47,300
804.10	UTILITY LINES-CONTINGENCY	29,501	10,000	10,000	5,895	15,000
808.00	METERS	65,101	21,960	51,060	21,960	41,500
808.10	SVC INSTALL	12,060	14,000	14,000	7,000	14,000
809.00	GAS REGULATORS	3,795	6,000	6,000	2,000	5,500
810.00	MACHINERY/EQUIPMENT	0	19,190	19,190	19,169	0
813.00	VEHICLES/LARGE EQUIPMENT	0	46,500	40,060	32,000	59,000
901.00	LIAB/CASUALTY INSURANCE	3,107	3,305	3,305	2,347	2,347
908.00	SEMINARS/MEMBERSHIP/TRAVE	10,572	8,600	8,600	8,356	9,600
908.10	MILEAGE	676	700	700	700	700
950.00	OTHER SUNDRY	0	1,000	1,000	750	750
TOTAL DEPARTMENT EXPENDITURES		\$ 656,985	\$ 708,292	\$ 708,292	\$ 654,869	\$ 923,017

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
FUND 103 GAS						
860.11	DEBT SERVICE-INTEREST	\$ 44	\$ 0	\$ 0	\$ 0	\$ 0
860.15	DEBT SERVICE-PRINCIPAL	973	0	0	0	0
904.00	GROSS REVENUE TAX	191,643	221,862	221,862	222,782	224,926
TOTAL FUND 103 NON-DEPT DIRECT		\$ 192,660	\$ 221,862	\$ 221,862	\$ 222,782	\$ 224,926
FUND 123 GAS WPC ¹						
705.00	GAS PURCHASE COST	\$ 1,410,763	\$ 1,699,659	\$ 1,699,659	\$ 1,662,322	\$ 1,694,878
706.00	OASIS INTERCONNECT	249,046	0	0	0	0
TOTAL FUND 123 NON-DEPT DIRECT		\$ 1,659,809	\$ 1,699,659	\$ 1,699,659	\$ 1,662,322	\$ 1,694,878
TOTAL ALL GAS NON-DEPT DIRECT		\$ 1,852,469	\$ 1,921,521	\$ 1,921,521	\$ 1,885,104	\$ 1,919,804

* REVISED ANNUAL ESTIMATE

¹ WHOLESALE POWER COSTS PASS-THROUGH ACTIVITY ACCOUNTED FOR IN FUND 123 FOR TRANSPARENCY PURPOSES. COSTS ARE INCLUDED IN GAS FUND FINANCIALS.

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 1,692	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
906.00	INVENTORY ADJUSTMENTS	3,512	3,000	3,000	4,000	4,000
TOTAL NON-DEPT MISC		\$ 5,204	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000

* REVISED ANNUAL ESTIMATE

WATER FUND OVERVIEW

The Water Fund is an enterprise fund used to account for the acquisition, operation and maintenance of water treatment facilities and services funded through water rates and other customer charges.

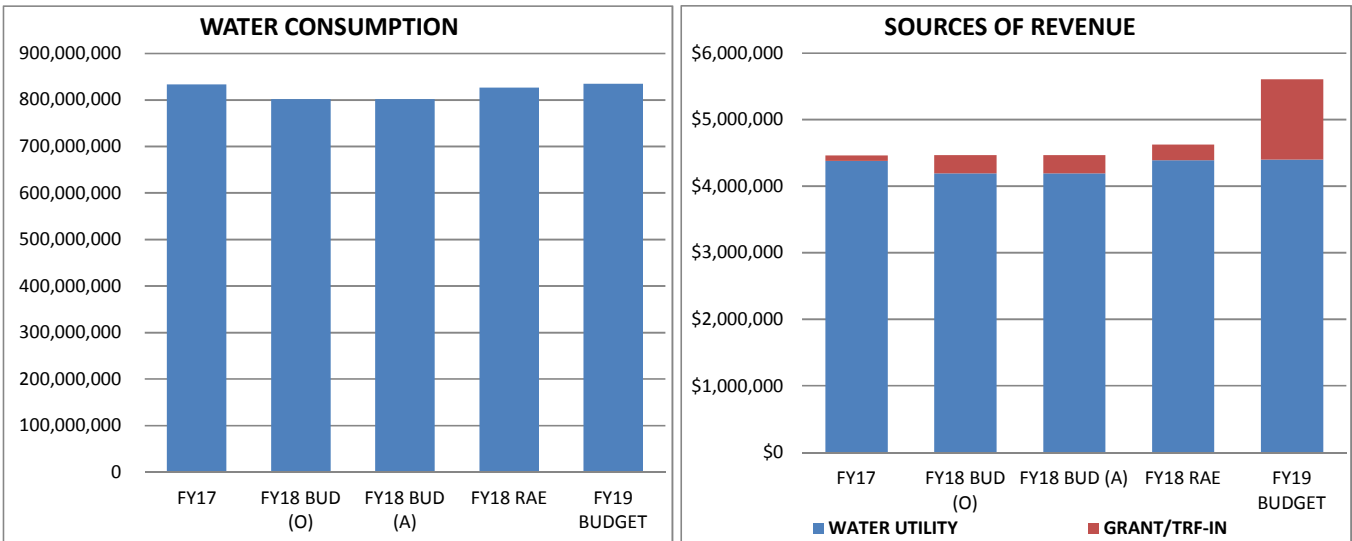
OPERATING RESOURCES

Projected operating resources are estimated at \$5,609,823 for FY19. The primary revenue source is generated by water sales and contributes \$4,256,651 to total operating resources. Other major operating resources are revenues from fire line and line tap charges and interest. The City is expecting FEMA grants of \$1,207,500 for storm damages.

Revenues

Revenue projections for water are based on factors such as historical consumption, water rates and weather predictions. Consumption is higher in hot, dry years and lower in cool, wet years. This is particularly true for residential customers and irrigation meters. Economic pressures can also impact water consumption patterns, particularly irrigation usage. The major underlying assumptions in projecting FY19 Water Fund revenues include:

- > Average rainfall year and growing public awareness of water conservation measures;
- > Water consumption of 834,617,939 gallons; and
- > A grant of \$1,207,500 for FEMA projects including, \$825,000 for Lake Gabions; \$262,500 for Lake Line, and \$120,000 for Water Plant Bridge.



USES OF OPERATING RESOURCES

Budgeted resource uses total \$6,157,636 and include operating department expenditures, debt service payments, transfers to the General and Electric funds, payment of franchise taxes to the General Fund and purchase costs for surface water.

WATER FUND OVERVIEW

Department Expenditures

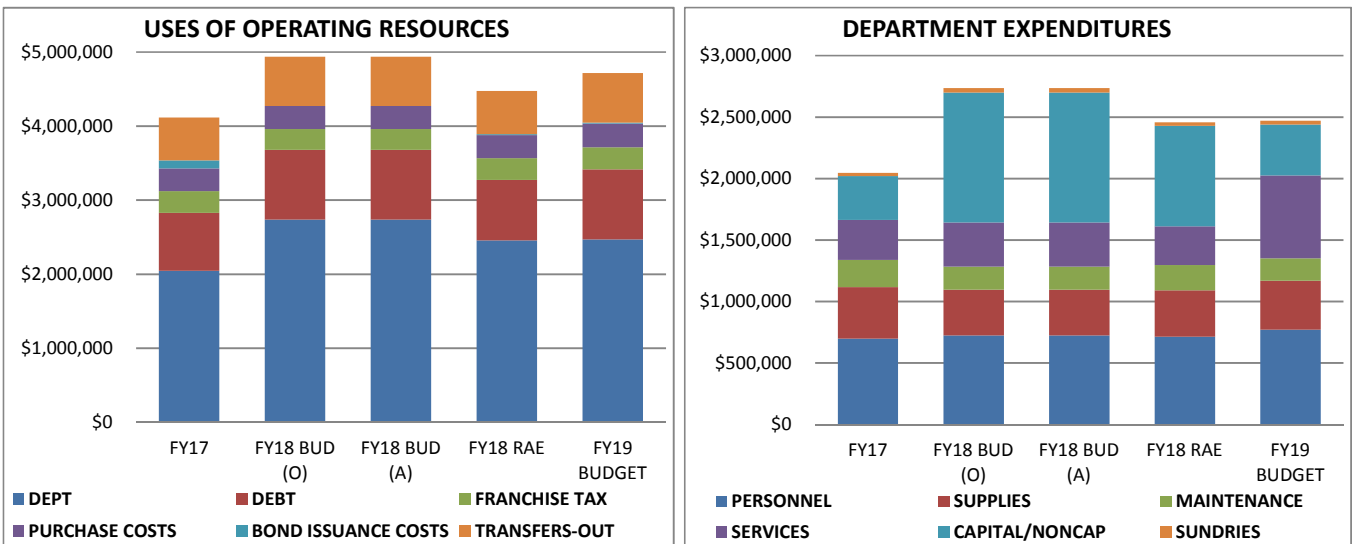
The Water Fund supports the Water Treatment and Water Construction departments. The combined FY19 budgets for these departments are \$2,469,933. At 52%, these department budgets represent the largest use of operating resources. Personnel costs for salaries and benefits account for 31% of department expenditures. Approximately 90% of the supplies budget is for chemicals needed in water treatment. Most of the maintenance budget, almost 90%, is for routine plant and utility line maintenance. The service category includes \$205,000 in electricity for running the treatment process.

Debt Service

The second largest use of operating resources is for debt service. There is \$947,779 budgeted for principal and interest payments in FY19. Debt service is the largest non-operating expenditure for the fund.

Inter-Fund Transfers

The Water Fund is projected to transfer \$433,012 to the General Fund and \$219,936 to the Electric Fund in FY19. These transfers are the pro-rated portion of services received by the Water Fund from departments in the General and Electric Funds.



Franchise Tax

The Water Fund is expected to remit \$297,966 in franchise tax to the General Fund. Franchise tax is calculated at 7% of water utility revenues.

Purchase Costs

The City of Brenham contracts with the Brazos River Authority and receives water from Lake Somerville. \$319,900 is budgeted for FY19 water purchase costs, an increase over FY18 contract pricing.

WATER FUND OVERVIEW

WORKING CAPITAL

	ACTUAL 2016	BUDGET		RAE* 2017	BUDGET 2018
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$1,155,862	\$1,488,370	\$1,488,370	\$1,488,370	\$1,552,371
NET REVENUES	234,034	(470,497)	(470,497)	64,001	(547,813)
ADJUSTMENTS	98,474	0	0	0	
SUBTOTAL	332,508	(470,497)	(470,497)	64,001	(547,813)
ENDING BALANCE	\$1,488,370	\$1,017,873	\$1,017,873	\$1,552,371	\$1,004,558

* REVISED ANNUAL ESTIMATE

DECISION PACKAGES

The following items were presented as Decision Packages and approved by City Council. They are incorporated in department budgets or debt service.

DEPT	DESCRIPTION	\$
163 WATER TREATMENT	805.00 Replace Backwash Pumps	\$ 10,000
	810.00 Membrane Dewaterer	50,000
	815.00 Xeriscape (Water Conservation Program)	21,776
164 WATER CONSTRUCTION	804.00 AC Line Replacement - Inhouse	27,069
	804.20 AC Line Replacement - Contractor	88,482
TOTAL DEPARTMENTS		\$ 197,327

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2019	626,166	221,785	847,951
2020	636,738	206,376	843,114
2021	665,401	185,345	850,746
2022	554,986	168,721	723,707
2023	580,860	151,997	732,857
2024	570,000	129,300	699,300
2025	595,000	106,500	701,500
2026	620,000	82,700	702,700
2027	650,000	57,900	707,900
2028	680,000	32,200	712,200
2029	35,000	10,350	45,350
2030	35,000	9,300	44,300
2031	35,000	8,250	43,250
2032	35,000	7,200	42,200
2033	40,000	6,150	46,150
2034	40,000	4,950	44,950
2035	40,000	3,750	43,750
2036	40,000	2,550	42,550
2037	45,000	1,350	46,350



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**CITY OF BRENHAM
FY19 BUDGET**

FUND 104 - WATER FUND FINANCIAL STATEMENT

IN \$	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	4,360,072	4,184,940	4,184,940	4,354,536	4,383,323
TOTAL REVENUES	4,360,072	4,184,940	4,184,940	4,354,536	4,383,323
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	303,100	308,500	308,500	311,500	319,900
SALARIES	699,690	724,074	724,074	714,279	771,841
SUPPLIES	518,751	403,324	406,764	419,652	507,162
MAINTENANCE	220,181	189,041	189,041	207,243	183,250
CONTRACTUAL SERVICES	323,849	357,230	357,230	298,837	658,103
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	363,189	1,024,730	1,021,290	806,515	1,773,009
GROSS REVENUE TAX	296,854	284,686	284,686	295,043	297,966
MISCELLANEOUS	22,249	31,370	31,370	24,234	26,678
TOTAL OPERATING EXPENDITURES	2,747,864	3,322,955	3,322,955	3,077,303	4,537,909
OPERATING INCOME (LOSS)	1,612,209	861,985	861,985	1,277,233	(154,586)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(209,688)	(254,095)	(254,095)	(228,852)	(266,025)
PRINCIPAL RETIREMENT	(571,310)	(688,651)	(688,651)	(585,375)	(681,754)
ISSUANCE COSTS	(112,605)	-	-	(13,994)	(14,000)
INTERGOVERNMENTAL	63,830	275,000	275,000	237,932	1,207,500
INVESTMENT INCOME	10,035	2,800	2,800	13,286	8,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	3,206	-	-	16,958	6,000
TOTAL NONOPERATING REVENUES (EXPENDITURES)	(816,533)	(664,946)	(664,946)	(560,045)	259,721
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	795,676	197,039	197,039	717,188	105,135
TRANSFERS IN	15,200	-	-	-	-
TRANSFERS OUT	(576,842)	(667,536)	(667,536)	(653,187)	(652,948)
TOTAL TRANSFERS IN/(OUT)	(561,642)	(667,536)	(667,536)	(653,187)	(652,948)
CHANGE IN NET POSITION	234,034	(470,497)	(470,497)	64,001	(547,813)
ENDING WORKING CAPITAL BALANCE	1,488,370	1,017,873	1,017,873	1,552,371	1,004,558

WATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
601.00	WATER UTIL REVENUES	\$ 4,240,755	\$ 4,066,940	\$ 4,066,940	\$ 4,214,899	\$ 4,256,651
607.00	FIRE LINE	93,355	92,000	92,000	97,537	99,572
642.00	DEVELOPERS REIMBURSEMENT	0	0	0	30,000	0
650.00	CUSTOMER REPAIR & REPLACE	481	500	500	500	500
651.00	SET METER ON FIRE HYDRANT	400	500	500	400	400
652.00	WATER FROM FIRE STATION	0	0	0	200	200
655.00	LINE TAPS	28,199	30,000	30,000	15,000	30,000
690.00	MISCELLANEOUS UTIL REVENUE	1,649	1,000	1,000	1,000	1,000
	TOTAL UTILITY REV	4,364,838	4,190,940	4,190,940	4,359,536	4,388,323
710.00	INTEREST EARNED	6,968	1,500	1,500	7,000	7,000
710.30	INTEREST-TEXPOOL	3,067	1,300	1,300	1,188	1,000
710.31	INTEREST-TEXSTAR	0	0	0	5,098	0
720.00	INSURANCE PROCEEDS	1,757	0	0	0	0
730.00	GRANT REVENUE	45,080	275,000	275,000	229,920	0
733.00	GRANT REVENUE-FEMA	18,750	0	0	8,012	1,207,500
790.50	AMORTIZED BOND PREMIUMS	65,181	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	(39,254)	0	0	16,400	5,000
790.61	SALE OF NON CAPITAL ASSETS	1,448	0	0	558	1,000
	TOTAL MISC REV	102,998	277,800	277,800	268,176	1,221,500
TOTAL REVENUES		\$ 4,467,836	\$ 4,468,740	\$ 4,468,740	\$ 4,627,712	\$ 5,609,823
GALLONS		833,558,700	801,657,116	801,657,116	826,744,541	834,617,939
AVG MONTHLY CUSTOMERS		7,693	7,766	7,766	7,781	7,866

* REVISED ANNUAL ESTIMATE

WATER FUND EXPENDITURES BY DEPARTMENT

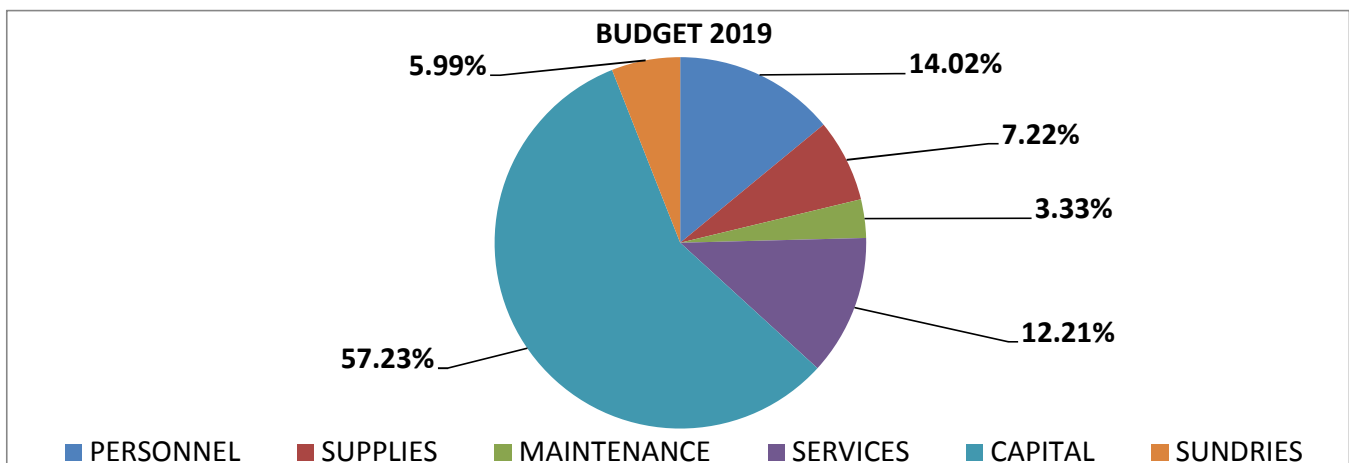
DEPARTMENT	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
163 WATER TREATMENT	\$ 1,424,179	\$ 1,864,057	\$ 1,864,057	\$ 1,793,357	\$ 1,668,403
164 WATER CONSTRUCTION	610,270	615,877	615,877	640,243	777,530
063 WATER PLANT EXPANSION	108,772	237,085	237,085	32,118	1,469,110
100 NON-DEPT DIRECT	1,493,558	1,536,682	1,536,682	1,434,764	1,579,645
110 NON-DEPT MISC	11,884	18,000	18,000	10,042	10,000
TOTAL	\$ 3,648,662	\$ 4,271,701	\$ 4,271,701	\$ 3,910,524	\$ 5,504,688

WATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2019 VERSUS		
	ORIGINAL 2018	AMENDED 2018	RAE* 2018
163 WATER TREATMENT	-10.50%	-10.50%	-6.97%
164 WATER CONSTRUCTION	26.25%	26.25%	21.44%
063 WATER PLANT EXPANSION	N/A	N/A	N/A
100 NON-DEPT DIRECT	2.80%	2.80%	10.10%
110 NON-DEPT MISC	-44.44%	-44.44%	-0.42%
TOTAL	28.86%	28.86%	40.77%

WATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
PERSONNEL	\$ 702,119	\$ 724,074	\$ 724,074	\$ 714,279	\$ 771,841
SUPPLIES	418,752	371,470	374,910	376,819	397,542
MAINTENANCE	220,181	189,041	189,041	207,243	183,250
SERVICES	436,454	357,980	357,980	312,831	672,103
CAPITAL	1,547,287	2,307,830	2,304,390	1,975,075	3,150,308
SUNDRIES	323,869	321,306	321,306	324,277	329,644
TOTAL EXPENDITURES	\$ 3,648,662	\$ 4,271,701	\$ 4,271,701	\$ 3,910,524	\$ 5,504,688



TRANSFERS-IN

	ACTUAL	BUDGET		RAE*	BUDGET
	2017	ORIGINAL	AMENDED	2018	2019
		2018	2018		
650.00 WORKERS' COMPENSATION FUND	\$ 15,200	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS IN	\$ 15,200	\$ 0	\$ 0	\$ 0	\$ 0

TRANSFERS-OUT

	ACTUAL	BUDGET		RAE*	BUDGET
	2017	ORIGINAL	AMENDED	2018	2019
		2018	2018		
601.00 GENERAL FUND	\$ 369,223	\$ 415,658	\$ 415,658	\$ 403,714	\$ 433,012
602.00 ELECTRIC FUND	207,619	251,878	251,878	249,473	219,936
TOTAL TRANSFERS OUT	\$ 576,842	\$ 667,536	\$ 667,536	\$ 653,187	\$ 652,948
TOTAL TRANSFERS IN/(OUT)	\$ (561,642)	\$ (667,536)	\$ (667,536)	\$ (653,187)	\$ (652,948)

* REVISED ANNUAL ESTIMATE

DEPT 063 - WATER PLANT EXPANSION

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
805.00	UTILITY PLANTS ¹	\$ 108,772	\$ 237,085	\$ 237,085	\$ 32,118	\$ 1,469,110
TOTAL WATER PLANT EXPANSION		\$ 108,772	\$ 237,085	\$ 237,085	\$ 32,118	\$ 1,469,110

* REVISED ANNUAL ESTIMATE

¹ TOTAL OF \$1,207,500 IN REVENUES, REMAINDER OUT OF RESERVES: LAKE GABION REPAIRS (\$997,160), LOWER LAKE LINE (\$332,840), AND PLANT BRIDGE (\$139,110).



STAFFING (FTEs)

Water Systems Superintendent	1.00
Water Treatment Chief Operator	1.00
Water Plant Operator	3.00
Water Plant Operator Trainee	2.00
Water Systems Mechanic	0.50
Total FTEs	7.50

The City of Brenham's Water Treatment Plant is a 24 hour operation that is responsible for the treatment procedures of coagulation, flocculation, sedimentation, filtration, and disinfection of source water from Lake Somerville, to ensure the citizens of Brenham are provided with clean, safe, high quality water. The process takes anywhere from 2-12 hours to complete, depending on the rate of flow. The plant operators follow strict guidelines of the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA), providing water that meets and/or exceeds their standards. The water is stored in clearwells at the plant before being pumped into storage tanks in the distribution system. The system's storage capacity is 1.1 million gallons elevated and 2.7 million gallons in ground storage.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Promote water conservation strategies by xeriscaping;
- > Continue to provide our customers with the best possible product at the lowest possible price;
- > Perform routine maintenance of pumps, meters, instruments and other equipment ensuring the proper operation of the plant and minimizing any downtime; and
- > Provide continuing education and training to the operators of the plant expanding their knowledge and keeping the plant's process current.

DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,668,403

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 440,220	\$ 481,756	\$ 481,756	\$ 452,543	\$ 490,599
Supplies	401,372	351,650	355,090	354,899	375,010
Maintenance	159,864	129,500	129,500	152,905	125,000
Services	288,909	319,811	319,811	256,784	529,261
Capital	123,205	570,204	566,764	564,804	136,776
Sundries	10,609	11,136	11,136	11,422	11,757
Total Department Expenditures	\$ 1,424,179	\$ 1,864,057	\$ 1,864,057	\$ 1,793,357	\$ 1,668,403

DECISION PACKAGES FUNDED

402.00 Water Supply & Plant Expansion					\$ 117,000
402.00 Share of Master Plan					50,000
402.00 Water Rate Study					30,000
402.00 Certificates of Convenience and Necessity (CCN)					30,000
402.00 50% of 1/3 of Impact Fee Study					25,000
402.00 1/5 of Design Manual Specifications & Details					11,000
805.00 Backwash Pumps					10,000
810.00 30-yard Roll-off Membrane De-waterer					50,000
815.00 Xeriscape Police Station					21,776
					\$ 344,776

OUTPUTS

Gallons Pumped from Lake Somerville ¹	935M	928M	928M	911M	958M
Gallons Sold	794M	802M	802M	814M	906M

OUTCOMES

Water Rating	Superior	Superior	Superior	Superior	Superior
Water Loss %	7.00%	7.00%	7.00%	10.00%	7.00%
Surface Water Certifications					
Class A (# of employees)	1	1	1	1	1
Class B (# of employees)	0	0	0	2	2
Class C (# of employees)	3	3	3	3	3
Class D (# of employees)	1	3	3	1	1

* REVISED ANNUAL ESTIMATE

¹ INFORMATION BASED ON CALENDAR YEAR

DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,668,403

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 282,754	\$ 295,177	\$ 295,177	\$ 283,328	\$ 301,552
102.00	OVERTIME PAY	18,756	20,000	20,000	20,000	20,000
103.00	OASDI/MEDICARE	22,449	24,832	24,832	22,857	25,346
103.02	MATCHING RETIREMENT	27,127	32,403	32,403	30,085	33,174
105.00	LONGEVITY PAY	2,990	3,143	3,143	3,111	3,425
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
106.00	MEDICAL INSURANCE	69,057	89,144	89,144	76,850	90,486
106.01	LIFE INSURANCE	1,278	1,283	1,283	1,149	1,127
106.02	LONG TERM DISABILITY	706	708	708	636	624
107.00	WORKERS' COMPENSATION	9,890	9,066	9,066	8,527	8,865
118.00	ACCRUED COMP TIME	(788)	0	0	0	0
201.00	CHEMICALS	341,407	315,000	315,000	315,000	338,010
202.00	FUEL	9,118	5,000	5,000	9,000	9,000
203.00	TOOLS/SMALL EQUIPMENT	6,460	3,000	3,000	2,505	3,000
204.00	POSTAGE & FREIGHT	7,092	5,000	5,000	3,863	2,000
205.00	OFFICE SUPPLIES	1,068	500	500	250	500
206.00	EMPLOYEE RELATIONS	342	300	300	300	300
207.00	REPRODUCTION & PRINTING	1,418	1,700	1,700	1,700	1,300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,033	2,450	2,450	2,450	1,100
210.00	BOTANICAL & AGRICULTURAL	197	300	300	300	50
211.00	CLEANING AND JANITORIAL	564	700	700	784	700
212.00	COMPUTER EQUIPMENT & SUPPLIES	2,925	1,200	4,640	95	1,550
213.00	COMMUNICATIONS EQUIPMENT	172	0	0	234	0
218.00	PHOTOGRAPHY	976	0	0	0	0
220.00	LAB SUPPLIES	25,492	15,000	15,000	16,329	16,000
221.00	SAFETY/FIRST AID SUPPLIES	14	0	0	1,021	0
223.00	SMALL APPLIANCES	305	0	0	40	0
250.00	OTHER SUPPLIES	2,788	1,500	1,500	1,028	1,500
303.00	VEHICLES/LARGE EQUIPMENT	639	1,500	1,500	1,500	1,500
304.00	MACHINERY/EQUIPMENT	45	1,000	1,000	750	1,000
309.00	COMMUNICATION/PHOTO EQUIP	179	0	0	0	0
310.00	LAND/GROUNDS	1,255	1,000	1,000	655	500
311.00	UTILITY PLANTS	151,314	111,000	111,000	135,000	112,000
312.00	BUILDINGS/APPLIANCES	6,413	15,000	15,000	15,000	10,000
350.00	OTHER MAINTENANCE	19	0	0	0	0

DEPT 163 - WATER TREATMENT DEPARTMENT

\$1,668,403

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 194,094	\$ 205,000	\$ 205,000	\$ 190,328	\$ 205,000
402.00	AUDITS/CONSULTANTS FEES	39,784	40,000	40,000	10,000	273,000
402.15	STATE FEES	18,459	18,000	18,000	18,059	19,000
403.00	TELEPHONE	2,150	2,150	2,150	2,408	2,150
406.50	GARBAGE	584	581	581	581	581
406.60	DISPOSAL FEES	484	200	200	200	200
408.00	RENTAL & LEASES	18,188	1,000	1,000	7,000	1,200
408.10	RENTALS/LEASES-FLEET	1,020	1,500	1,500	1,620	1,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	181	0	0	0	0
424.00	SERVICE CONTRACTS	4,300	7,588	7,588	7,588	7,630
425.00	LABORATORY TEST FEES	7,762	42,292	42,292	16,000	16,000
450.00	OTHER SERVICES	1,904	1,500	1,500	3,000	3,000
710.00	MACHINERY/EQUIPMENT	37,432	9,000	9,000	0	55,000
712.00	OFFICE FURNITURE/EQUIPMENT	219	0	0	0	0
714.00	RADIOS/RADAR/CAMERAS	900	1,000	1,000	0	0
714.10	SCADA COMMUNICATIONS	3,006	0	0	0	0
805.00	UTILITY PLANTS	58,399	503,204	503,204	503,204	10,000
810.00	MACHINERY/EQUIPMENT	23,250	32,000	32,000	40,040	50,000
815.00	OTHER CAPITAL	0	25,000	21,560	21,560	21,776
901.00	LIAB/CASUALTY INSURANCE	2,361	2,501	2,501	2,622	2,622
908.00	SEMINARS/MEMBERSHIP/TRAVE	6,951	7,135	7,135	7,135	7,135
908.10	MILEAGE	1,203	1,000	1,000	1,365	1,500
950.00	OTHER SUNDRY	94	500	500	300	500
TOTAL DEPARTMENT EXPENDITURES		\$ 1,424,179	\$ 1,864,057	\$ 1,864,057	\$ 1,793,357	\$ 1,668,403

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Water/Wastewater	
Construction Manager	0.60
Crew Leader	1.20
Equipment Operator	1.20
Customer Service Technician	0.60
Maintenance Worker	1.20
Total FTEs	4.80

The City of Brenham's Water Construction Department is dedicated to providing a safe and reliable supply of potable water to all residents and commercial/industrial customers. This is accomplished through routine maintenance, repairs, and new construction on the distribution system. With over 154 miles of water lines, over 7,000 meters, 2,700 water valves and more than 800 fire hydrants, there remains a dedication to providing a reliable, sufficient supply of water. The Water Construction Department operators also respond to afterhours emergency calls to repair water main breaks, customer water cutoffs and cut on, fire calls, and to assist the Wastewater Department.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Replace AC water lines with PVC;
- > Perform routine inspections on fire hydrants to provide uninterrupted emergency use;
- > Perform inspection of work done by contractors on new or replacement water lines;
- > Perform an annual valve survey of all valves in the distribution system; and
- > Cross train with Wastewater Construction due to the merging of the two departments.

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

\$777,530

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 261,899	\$ 242,318	\$ 242,318	\$ 261,736	\$ 281,242
Supplies	17,380	19,820	19,820	21,920	22,532
Maintenance	60,318	59,541	59,541	54,338	58,250
Services	34,939	37,419	37,419	42,053	128,842
Capital	231,211	249,295	249,295	252,426	276,743
Sundries	4,522	7,484	7,484	7,770	9,921
Total Department Expenditures	\$ 610,270	\$ 615,877	\$ 615,877	\$ 640,243	\$ 777,530

DECISION PACKAGES FUNDED

402.00 Share of Master Plan				\$ 50,000
402.00 50% of 1/3 of Impact Fee Study				25,000
402.00 1/5 of Design Manual Specifications & Details				11,000
				\$ 86,000

OUTPUTS

New Mains Laid (in feet)	1,060	2,000	2,000	1,176	2,988
Mains Replaced (in feet)	520	4,779	4,779	462	5,900
# of Service Calls	873	850	850	841	850
# of Water Taps Installed	103	105	105	58	60
Change Out of Fire Hydrants	3	6	6	4	5
Change Out of Main Line Valves	5	10	10	9	10
Water Leaks on Water Mains	N/A	N/A	N/A	28	30
Water Leaks on Services	N/A	N/A	N/A	29	25

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

\$777,530

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 157,186	\$ 147,288	\$ 147,288	\$ 157,377	\$ 169,660
102.00	OVERTIME PAY	14,303	11,500	11,500	11,500	11,500
103.00	OASDI/MEDICARE	13,707	12,855	12,855	13,344	14,884
103.02	MATCHING RETIREMENT	16,472	16,679	16,679	17,880	19,331
105.00	LONGEVITY PAY	2,605	3,010	3,010	2,975	3,280
105.03	STANDBY	10,905	6,150	6,150	10,000	10,000
106.00	MEDICAL INSURANCE	36,661	39,925	39,925	43,272	47,365
106.01	LIFE INSURANCE	662	638	638	656	630
106.02	LONG TERM DISABILITY	366	352	352	364	350
107.00	WORKERS' COMPENSATION	5,815	3,921	3,921	4,368	4,242
118.00	ACCRUED COMP TIME	3,217	0	0	0	0
201.00	CHEMICALS	0	200	200	200	0
202.00	FUEL	8,903	8,000	8,000	9,500	9,500
203.00	TOOLS/SMALL EQUIPMENT	2,064	2,470	2,470	2,470	3,417
204.00	POSTAGE & FREIGHT	18	150	150	150	200
205.00	OFFICE SUPPLIES	93	200	200	100	840
206.00	EMPLOYEE RELATIONS	649	600	600	550	600
207.00	REPRODUCTION & PRINTING	88	300	300	300	300
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,702	3,200	3,200	3,200	3,590
210.00	BOTANICAL & AGRICULTURAL	147	100	100	100	120
211.00	CLEANING AND JANITORIAL	847	700	700	800	800
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	900	900	1,382	65
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	198	0
221.00	SAFETY/FIRST AID SUPPLIES	360	1,200	1,200	1,200	1,200
223.00	SMALL APPLIANCES	0	0	0	70	100
250.00	OTHER SUPPLIES	1,508	1,800	1,800	1,700	1,800
301.00	UTILITY LINES	53,056	50,000	50,000	46,824	50,000
303.00	VEHICLES/LARGE EQUIPMENT	4,225	6,000	6,000	5,042	5,000
304.00	MACHINERY/EQUIPMENT	2,015	3,291	3,291	2,164	3,000
312.00	BUILDINGS/APPLIANCES	1,021	250	250	308	250

DEPT 164 - WATER CONSTRUCTION DEPARTMENT

\$777,530

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 3,667	\$ 4,074	\$ 4,074	\$ 3,565	\$ 4,000
402.00	AUDITS/CONSULTANTS FEES	0	0	0	0	86,000
402.80	SPECIAL SERVICES-HYDRANT SURV	16,722	17,000	17,000	17,000	19,270
403.00	TELEPHONE	779	768	768	1,131	1,188
404.00	GAS	784	792	792	1,253	1,000
405.00	WATER	247	242	242	242	242
406.00	SEWER	293	283	283	283	283
406.50	GARBAGE	584	584	584	535	612
406.60	DISPOSAL FEES	39	50	50	96	100
408.10	RENTALS/LEASES-FLEET	11,120	12,500	12,500	17,000	15,000
424.00	SERVICE CONTRACTS	492	576	576	684	597
450.00	OTHER SERVICES	213	550	550	264	550
702.00	BUILDINGS	1,464	0	0	0	0
708.00	METERS	33,567	10,000	10,000	30,000	30,000
708.10	NEW SVC INSTALL	7,654	6,000	6,000	8,500	8,500
710.00	MACHINERY/EQUIPMENT	15,758	5,854	5,854	4,333	16,120
804.00	UTILITY LINES	13,253	14,441	14,441	60,595	27,069
804.10	UTILITY LINE-CONTINGENCY	37,318	35,000	35,000	84,463	35,000
804.20	UTILITY LINES-CONTRACTORS	0	100,000	100,000	0	88,482
808.00	METERS	40,250	38,000	38,000	34,342	41,572
808.10	SVC INSTALL	34,484	40,000	40,000	30,193	30,000
813.00	VEHICLES/LARGE EQUIPMENT	47,464	0	0	0	0
901.00	LIAB/CASUALTY INSURANCE	1,596	1,684	1,684	1,921	1,921
908.00	SEMINARS/MEMBERSHIP/TRAVE	2,926	5,500	5,500	5,349	7,000
908.10	MILEAGE	0	300	300	500	1,000
TOTAL DEPARTMENT EXPENDITURES		\$ 610,270	\$ 615,877	\$ 615,877	\$ 640,243	\$ 777,530

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
421.00	BOND PAYING AGENT FEES	\$ 1,500	\$ 750	\$ 750	\$ 0	\$ 0
421.20	BOND ISSUANCE COSTS	111,105	0	0	13,994	14,000
708.00	WATER PURCHASED	303,100	308,500	308,500	311,500	319,900
860.11	DEBT SERVICE-INTEREST	209,688	254,095	254,095	228,852	266,025
860.15	PRINCIPAL-DEBT SERVICE	571,310	688,651	688,651	585,375	681,754
904.00	GROSS REVENUE TAX	296,854	284,686	284,686	295,043	297,966
TOTAL NON-DEPT DIRECT		\$ 1,493,558	\$ 1,536,682	\$ 1,536,682	\$ 1,434,764	\$ 1,579,645

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 4,766	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
906.00	INVENTORY ADJUSTMENTS	7,118	12,000	12,000	5,000	5,000
950.00	OTHER SUNDRY	0	0	0	42	0
TOTAL NON-DEPT MISC		\$ 11,884	\$ 18,000	\$ 18,000	\$ 10,042	\$ 10,000

* REVISED ANNUAL ESTIMATE

WASTEWATER FUND OVERVIEW

The Wastewater Fund is an enterprise fund used to account for the acquisition, operation and maintenance of wastewater treatment facilities and services funded through wastewater rates and other customer charges.

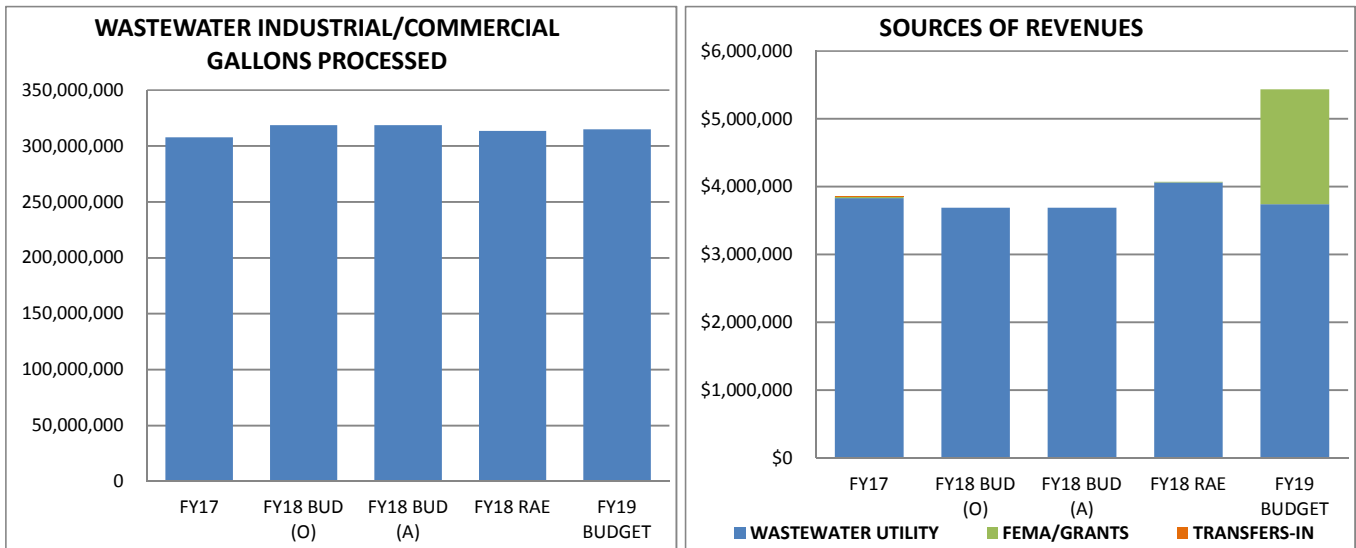
OPERATING RESOURCES

Projected operating resources are estimated at \$5,435,777 for FY19. Included in this figure are proceeds from FEMA for May 2016 storm damages and revenues from sewage accepted at the plant, line taps, and interest.

Revenues

Revenue projections for wastewater are based on factors such as historical gallons processed and wastewater rates for all customer classes except residential. Residential sales are based on average gallons of water consumption per customer in the winter months of January and February. Wastewater rates are applied to that consumption and used for the following 12 months running April thru March. The major underlying assumptions in projecting FY19 Wastewater Fund revenues include:

- > A small increase in commercial/industrial gallons processed.
- > Decrease in industry surcharges revenue due to rate adjustment for Blue Bell Creameries processes.



WASTEWATER FUND OVERVIEW

USES OF OPERATING RESOURCES

Budgeted resource uses total \$5,963,057 and includes one-time capital expenditures of \$2,069,908 for May 2016 storm-related damages which are being reimbursed by FEMA grants.

Department Expenditures

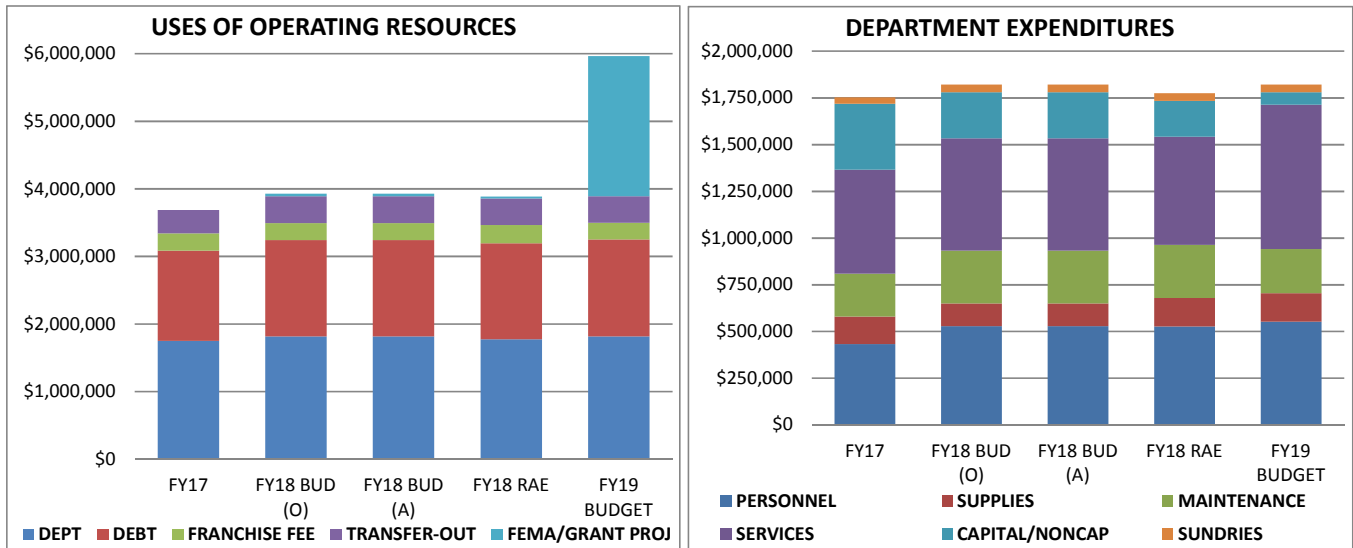
The Wastewater Fund supports the Wastewater Construction and Wastewater Treatment departments. The combined FY19 budgets for these departments are \$1,820,817. Personnel costs for salaries and benefits account for 30% of department expenditures. About 76% of the supplies budget is for chemicals needed in wastewater treatment. Most of the maintenance budget is for routine plant and utility line maintenance. The service category includes \$470,000 in electricity needed for operating the wastewater treatment facility. The capital budget of \$31,317 is all revenue funded and includes \$0 in Decision Packages.

Debt Service

The second largest use of operating resources is for debt service. There is \$1,431,410 budgeted for principal and interest payments in FY19. Debt service is the largest non-operating expenditure for the fund.

Inter-Fund Transfers

The Wastewater Fund is projected to transfer \$273,922 to the General Fund and \$119,048 to the Electric Fund in FY19. These transfers are the pro-rated portion of services received by the Wastewater Fund from departments in the General and Electric Funds.



Franchise Tax

The Wastewater Fund is expected to remit \$247,952 in franchise tax to the General Fund. Franchise tax is calculated at 7% of Wastewater utility revenues.

WASTEWATER FUND OVERVIEW

WORKING CAPITAL

	ACTUAL 2017	BUDGET		RAE* 2017	BUDGET 2019
		ORIGINAL 2017	AMENDED 2017		
BEGINNING BALANCE	\$604,892	\$689,490	\$689,490	\$689,490	\$873,264
NET REVENUES	170,540	(236,870)	(236,870)	183,774	(527,280)
ADJUSTMENTS	(85,942)	0	0	0	0
SUBTOTAL	84,598	(236,870)	(236,870)	183,774	(527,280)
ENDING BALANCE	689,490	452,620	452,620	873,264	345,983

* REVISED ANNUAL ESTIMATE

DECISION PACKAGES

There were no decision packages for FY19.

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINCIPAL	INTEREST	TOTAL
2019	1,281,638	149,772	1,431,410
2020	1,295,975	120,847	1,416,822
2021	1,360,171	77,596	1,437,767
2022	499,836	44,737	544,573
2023	514,211	29,700	543,911
2024	50,460	13,648	64,108
2025	25,000	12,050	37,050
2026	25,000	11,050	36,050
2027	25,000	10,050	35,050
2028	25,000	9,300	34,300
2029	30,000	8,550	38,550
2030	30,000	7,650	37,650
2031	30,000	6,750	36,750
2032	30,000	5,850	35,850
2033	30,000	4,950	34,950
2034	30,000	4,050	34,050
2035	35,000	3,150	38,150
2036	35,000	2,100	37,100
2037	35,000	1,050	36,050



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**CITY OF BRENHAM
FY19 BUDGET**

FUND 105 - WASTEWATER FUND FINANCIAL STATEMENT

IN \$	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	3,788,837	3,666,068	3,666,068	4,009,732	3,712,170
TOTAL REVENUES	3,788,837	3,666,068	3,666,068	4,009,732	3,712,170
OPERATING EXPENDITURES					
SALARIES	432,828	528,156	528,156	527,480	552,640
SUPPLIES	166,648	157,348	157,348	190,021	186,579
MAINTENANCE	229,161	281,700	281,700	283,713	237,100
CONTRACTUAL SERVICES	555,520	601,441	601,441	579,289	772,324
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	333,417	247,568	247,568	185,184	2,101,225
GROSS REVENUE TAX	255,127	249,720	249,720	268,929	247,952
MISCELLANEOUS	27,631	32,964	32,964	33,194	33,857
TOTAL OPERATING EXPENDITURES	2,000,331	2,098,897	2,098,897	2,067,810	4,131,677
OPERATING INCOME (LOSS)	1,788,506	1,567,171	1,567,171	1,941,922	(419,507)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(196,117)	(169,782)	(169,782)	(170,737)	(149,772)
PRINCIPAL RETIREMENT	(1,140,533)	(1,254,971)	(1,254,971)	(1,252,471)	(1,281,638)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	21,380	-	-	10,293	1,692,207
INVESTMENT INCOME	14,718	4,491	4,491	27,740	16,400
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	22,512	14,300	14,300	17,438	8,000
TOTAL NONOPERATING REVENUES (EXPENDITURES)	(1,278,041)	(1,405,962)	(1,405,962)	(1,367,737)	285,197
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	510,465	161,209	161,209	574,185	(134,310)
TRANSFERS IN	6,000	-	-	-	-
TRANSFERS OUT	(345,925)	(398,078)	(398,078)	(390,411)	(392,970)
TOTAL TRANSFERS IN/(OUT)	(339,925)	(398,078)	(398,078)	(390,411)	(392,970)
CHANGE IN NET POSITION	170,540	(236,869)	(236,869)	183,774	(527,280)
ENDING WORKING CAPITAL BALANCE	689,490	452,621	452,621	873,264	345,984

WASTEWATER FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
604.00	SEWER UTIL REVENUES	\$ 3,644,668	\$ 3,567,425	\$ 3,567,425	\$ 3,841,848	\$ 3,542,170
650.00	CUSTOMER REPAIR & REPLACE	1,790	1,651	1,651	0	0
655.00	LINE TAPS	12,352	12,291	12,291	19,410	20,000
665.00	RECLAIMED WATER SALES	8,075	4,343	4,343	5,474	5,000
675.00	SEWAGE ACCEPTED AT PLANT	109,033	72,569	72,569	134,000	134,000
678.00	CLASS A BIO SOLID SALES	16,200	12,789	12,789	12,000	14,000
690.00	MISCELLANEOUS UTIL REVENUE	4,034	2,000	2,000	4,000	4,000
	TOTAL UTILITY REV	3,796,152	3,673,068	3,673,068	4,016,732	3,719,170
533.00	GRANT REVENUE-FEMA	21,380	0	0	10,293	1,692,207
710.00	INTEREST EARNED	8,915	38	38	6,600	6,000
710.30	INTEREST-TEXPOOL	1,800	1,196	1,196	6,460	5,000
710.31	TEXSTAR INTEREST	4,002	3,257	3,257	14,680	5,400
720.00	INSURANCE PROCEEDS	10,957	0	0	0	0
790.00	MISC OTHER REVENUE	925	1,800	1,800	1,000	1,000
790.50	AMORTIZED BOND PREMIUMS	23,713	0	0	0	0
790.60	GAIN/LOSS ON FIXED ASSETS	6,112	12,500	12,500	16,400	5,000
790.61	SALE OF NON CAPITAL ASSETS	4,518	0	0	38	2,000
	TOTAL MISC REV	82,322	18,791	18,791	55,471	1,716,607
TOTAL REVENUES		\$ 3,878,474	\$ 3,691,859	\$ 3,691,859	\$ 4,072,203	\$ 5,435,777
GALLONS PROCESSED		307,907,691	318,755,421	318,755,421	313,471,056	314,966,758
AVG MONTHLY CUSTOMERS		6,861	6,895	6,895	6,916	6,979

* REVISED ANNUAL ESTIMATE

WASTEWATER FUND EXPENDITURES BY DEPARTMENT

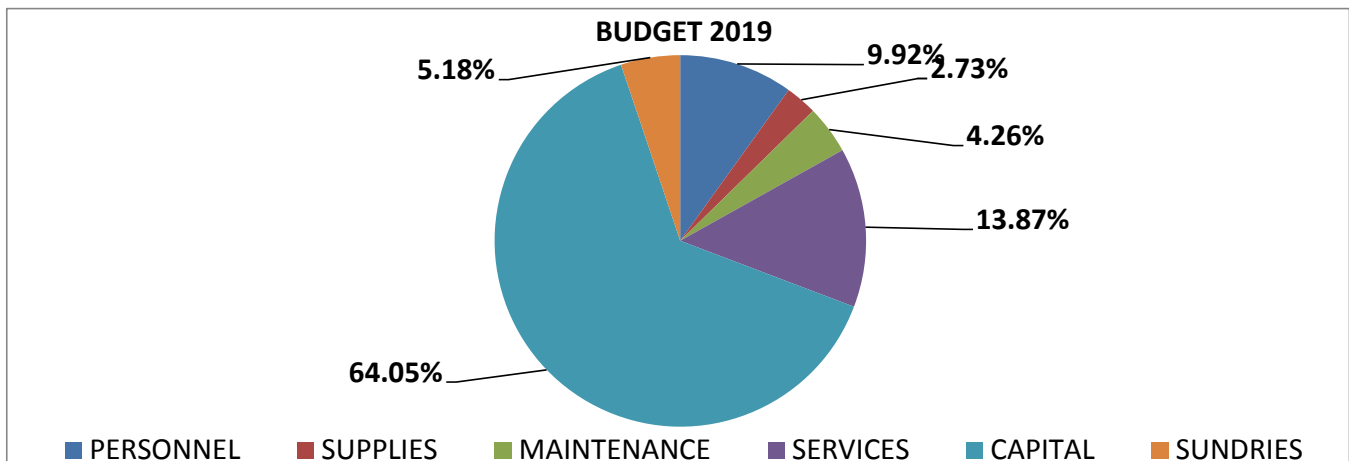
DEPARTMENT	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
165 WASTEWATER CONSTRUCTION	\$ 270,310	\$ 431,074	\$ 431,074	\$ 413,610	\$ 395,372
166 WASTEWATER TREATMENT	1,301,958	1,379,691	1,379,691	1,334,253	1,417,445
066 WASTEWATER PLANT EXPANSION	171,404	35,412	35,412	31,618	2,069,908
100 NON-DEPT DIRECT	1,591,777	1,674,473	1,674,473	1,710,537	1,679,362
110 NON-DEPT MISC	9,101	10,000	10,000	8,000	8,000
TOTAL	\$ 3,344,550	\$ 3,530,650	\$ 3,530,650	\$ 3,498,018	\$ 5,570,087

WASTEWATER FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2019 VERSUS		
	ORIGINAL 2018	AMENDED 2018	RAE* 2018
165 WASTEWATER CONSTRUCTION	-8.28%	-8.28%	-4.41%
166 WASTEWATER TREATMENT	2.74%	2.74%	6.24%
066 WASTEWATER PLANT EXPANSION	N/A	N/A	N/A
100 NON-DEPT DIRECT	0.29%	0.29%	-1.82%
110 NON-DEPT MISC	-20.00%	-20.00%	0.00%
TOTAL	57.76%	57.76%	59.24%

WASTEWATER FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
PERSONNEL	\$ 433,082	\$ 528,156	\$ 528,156	\$ 527,480	\$ 552,640
SUPPLIES	147,949	122,399	122,399	152,122	151,798
MAINTENANCE	229,161	281,700	281,700	283,713	237,100
SERVICES	555,520	601,441	601,441	579,289	772,324
CAPITAL	1,688,765	1,707,270	1,707,270	1,646,291	3,567,416
SUNDRIES	290,073	289,684	289,684	309,123	288,809
TOTAL EXPENDITURES	\$ 3,344,550	\$ 3,530,650	\$ 3,530,650	\$ 3,498,018	\$ 5,570,087



TRANSFERS-IN

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
650.00 WORKERS' COMPENSATION FUND	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS IN	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 0

TRANSFERS-OUT

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
601.00 GENERAL FUND	\$ 233,544	\$ 261,740	\$ 261,740	\$ 255,375	\$ 273,922
602.00 ELECTRIC FUND	112,381	136,338	136,338	135,036	119,048
TOTAL TRANSFERS OUT	\$ 345,925	\$ 398,078	\$ 398,078	\$ 390,411	\$ 392,970
TOTAL TRANSFERS IN/(OUT)	\$ (339,925)	\$ (398,078)	\$ (398,078)	\$ (390,411)	\$ (392,970)

* REVISED ANNUAL ESTIMATE

DEPT 066 - WASTEWATER PLANT EXPANSION

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
805.00	UTILITY PLANTS ¹	\$ 136,408	\$ 0	\$ 0	\$ 29,955	\$ 1,333,638
806.00	TANKS/LIFT STATIONS ²	33,574	35,412	35,412	0	736,270
810.00	MACHINERY/EQUIPMENT	1,423	0	0	1,663	0
TOTAL WATER PLANT EXPANSION		\$ 171,404	\$ 35,412	\$ 35,412	\$ 31,618	\$ 2,069,908

* REVISED ANNUAL ESTIMATE

¹ PLANT EROSION (FEMA PROJECT)

² FEMA PROJECTS: MUNZ LIFT STATION (\$373,026) & RALSTON CK LIFT STATION (\$363,400)



STAFFING (FTEs)

Water/Wastewater	
Construction Manager	0.40
Crew Leader	0.80
Equipment Operator	0.80
Customer Service Technician	0.40
Maintenance Worker I	0.80
Total FTEs	3.20

The Wastewater Construction Department is responsible for maintenance, repairs, and new construction on the wastewater collection system. Wastewater lines must be in good condition to ensure movement of wastewater from Brenham businesses and households to the Wastewater Treatment Plant. The department continuously inspects wastewater lines to prevent any overflows or wastewater spills. The proper maintenance of the City’s wastewater system is imperative for a safe and healthy environment. There are over 137 miles of wastewater lines that have to be maintained by the Wastewater Construction Department. The department services more than 6,200 customers.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Continue maintenance and operation of 137 miles of wastewater lines with over 6,200 sewer connections and 2,000 manholes;
- > Continue replacement of deteriorated sewer lines to maintain proper functioning of the wastewater collection system;
- > Continue repair of damaged or deteriorating manholes to prevent infiltration into the sewer system;
- > Continue to install new wastewater services for anticipated City growth;
- > Continue with the wastewater line video program to determine the extent of damage to wastewater lines; and
- > Cross train with Water Construction due to the merging of the two departments.

DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

\$395,372

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 97,118	\$ 162,617	\$ 162,617	\$ 169,921	\$ 184,409
Supplies	11,511	14,028	14,028	14,206	14,588
Maintenance	36,964	55,400	55,400	46,683	54,400
Services	5,312	7,022	7,022	6,755	93,440
Capital	115,482	186,885	186,885	169,565	40,692
Sundries	3,923	5,122	5,122	6,480	7,843
Total Department Expenditures	\$ 270,310	\$ 431,074	\$ 431,074	\$ 413,610	\$ 395,372

DECISION PACKAGES FUNDED

402.00 Share of Master Plan				\$ 50,000
402.00 50% of 1/3 of Impact Fee Study				25,000
402.00 1/5 of Design Manual Specifications & Details				11,000
				\$ 86,000

OUTPUTS

New Lines Laid (in feet)	176	1,200	1,200	142	500
Lines Replaced (in feet)	260	1,245	1,245	602	500
# of Service Calls	391	400	400	375	400
# of Sewer Taps Installed	88	80	80	77	80
Smoke Testing	0	0	0	0	0
# of Manholes Rehabilitated	35	50	50	0	10
# of New Manholes Installed	3	10	10	5	10
# of Sewer Services Jetted	N/A	N/A	N/A	N/A	N/A
# of Sewer Mains Jetted	N/A	N/A	N/A	N/A	N/A

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

DEPT 165 - WASTEWATER CONSTRUCTION DEPARTMENT

\$395,372

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 62,208	\$ 97,992	\$ 97,992	\$ 104,503	\$ 112,067
102.00	OVERTIME PAY	4,763	7,500	7,500	7,500	7,500
103.00	OASDI/MEDICARE	5,286	8,625	8,625	9,129	9,704
103.02	MATCHING RETIREMENT	6,171	11,413	11,413	11,049	12,924
105.00	LONGEVITY PAY	65	0	0	5	0
105.03	STANDBY	3,820	7,200	7,200	7,200	7,200
106.00	MEDICAL INSURANCE	12,492	26,617	26,617	27,132	31,576
106.01	LIFE INSURANCE	221	425	425	391	420
106.02	LONG TERM DISABILITY	121	235	235	217	233
107.00	WORKERS' COMPENSATION	1,461	2,610	2,610	2,795	2,785
118.00	ACCRUED COMP TIME	511	0	0	0	0
202.00	FUEL	6,207	6,000	6,000	6,355	6,500
203.00	TOOLS/SMALL EQUIPMENT	857	1,200	1,200	1,200	2,683
204.00	POSTAGE & FREIGHT	20	500	500	500	200
205.00	OFFICE SUPPLIES	0	0	0	0	120
206.00	EMPLOYEE RELATIONS	168	200	200	200	360
207.00	REPRODUCTION & PRINTING	34	0	0	0	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,376	3,000	3,000	3,000	2,130
210.00	BOTANICAL & AGRICULTURAL	68	100	100	114	120
211.00	CLEANING AND JANITORIAL	388	400	400	400	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	100	100	0	0
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	120	75
221.00	SAFETY/FIRST AID SUPPLIES	72	1,728	1,728	1,728	1,200
250.00	OTHER SUPPLIES	1,321	800	800	589	800
301.00	UTILITY LINES	21,836	45,000	45,000	32,500	40,000
303.00	VEHICLES/LARGE EQUIPMENT	11,332	8,000	8,000	12,000	12,000
304.00	MACHINERY/EQUIPMENT	3,779	2,400	2,400	2,131	2,400
312.00	BUILDINGS/APPLIANCES	17	0	0	52	0

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
402.00	AUDITS/CONSULTANTS FEES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 86,000
403.00	TELEPHONE	323	376	376	433	594
406.60	DISPOSAL FEES	53	100	100	235	300
408.00	RENTAL & LEASES	0	500	500	520	525
408.10	RENTALS/LEASES-FLEET	4,870	5,000	5,000	5,000	5,000
424.00	SERVICE CONTRACTS	0	0	0	0	21
450.00	OTHER SERVICES	65	1,046	1,046	567	1,000
708.10	NEW SVC INSTALL	1,319	700	700	3,300	4,500
710.00	MACHINERY/EQUIPMENT	2,050	12,349	12,349	12,699	4,875
804.00	UTILITY LINES	73	26,836	26,836	7,618	1,317
804.10	UTILITY LINE-CONTINGENCY	8,581	20,000	20,000	20,000	25,000
804.20	UTILITY LINES-CONTRACTORS	24,900	0	0	0	0
808.10	SVC INSTALL	7,986	2,000	2,000	4,465	5,000
813.00	VEHICLES/LARGE EQUIPMENT	70,574	125,000	125,000	121,483	0
901.00	LIAB/CASUALTY INSURANCE	3,048	3,222	3,222	3,743	3,743
908.00	SEMINARS/MEMBERSHIP/TRAVE	875	1,500	1,500	2,600	3,500
908.10	MILEAGE	0	400	400	298	600
949.00	UNEMPLOYMENT BENEFITS	0	0	0	(161)	0
TOTAL DEPARTMENT EXPENDITURES		\$ 270,310	\$ 431,074	\$ 431,074	\$ 413,610	\$ 395,372

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Wastewater Systems Superintendent	1.00
Wastewater Chief Plant Operator	1.00
Wastewater Plant Operator	2.00
Wastewater Systems Mechanic	0.50
Total FTEs	4.50

The mission of the Wastewater Treatment Department is to provide the citizens of Brenham with a dependable means of wastewater treatment and discharge. The Wastewater Treatment Department is responsible for the treatment of wastewater received from the wastewater collection system. The treatment plant has the capacity to handle 3.55 million gallons of wastewater per day. The wastewater must be treated to meet strict federal and state regulations. Through a series of activities, the wastewater that enters the plant is cleaned of miscellaneous debris and aerated for additional treatment. The wastewater is held in clarifiers, which allow solids to settle out, and then clear water is treated, disinfected, and released into Hog Branch Creek. The solids are sent to large digesters, which are aerated and allowed to thicken before ultimately being sent to the belt pressroom for the production of Class A bio-solids. These bio-solids are sold as soil enhancer to local farmers and ranchers.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

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

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 335,964	\$ 365,539	\$ 365,539	\$ 357,559	\$ 368,231
Supplies	136,438	108,371	108,371	137,916	137,210
Maintenance	192,196	226,300	226,300	237,030	182,700
Services	550,208	594,419	594,419	554,134	678,884
Capital	65,230	60,220	60,220	21,900	25,406
Sundries	21,922	24,842	24,842	25,714	25,014
Total Department Expenditures	\$ 1,301,958	\$ 1,379,691	\$ 1,379,691	\$ 1,334,253	\$ 1,417,445

DECISION PACKAGES FUNDED

402.00 Share of Master Plan					\$ 50,000
402.00 50% of 1/3 of Impact Fee Study					25,000
402.00 UV Sanitation Contact Study					20,000
402.00 1/5 of Design Manual Specifications & Details					11,000
402.00 Engineer for Permit Renewal					8,000
					\$ 114,000

OUTPUTS

Gallons Treated Sewage	695M	760M	760M	698M	750M
Cubic Yards of Sludge Treated	N/A	5,500	5,500	7,066	6,000
Waste Haulers (gallons)	N/A	500,000	500,000	1,246,900	2,000,000
Annual Average Flow Effluent (MGD ¹)	1.9M	2.1M	2.1M	1.9M	1.9M
2 Hour peak Flow (GPM ²)	N/A	5,000	5,000	6,250	7,000

OUTCOMES

New Measure to be tracked in the Future

* REVISED ANNUAL ESTIMATE

¹ MILLION GALLONS PER DAY

² GALLONS PER MINUTE

DEPT 166 - WASTEWATER TREATMENT DEPARTMENT

\$1,417,445

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 209,194	\$ 220,526	\$ 220,526	\$ 219,680	\$ 223,967
102.00	OVERTIME PAY	7,787	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	17,025	18,935	18,935	18,121	19,387
103.02	MATCHING RETIREMENT	20,987	24,838	24,838	23,736	25,512
105.00	LONGEVITY PAY	3,165	3,318	3,318	3,328	3,490
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	6,000	6,000
105.03	STANDBY	10,870	9,000	9,000	10,500	11,000
106.00	MEDICAL INSURANCE	54,664	68,882	68,882	62,196	65,254
106.01	LIFE INSURANCE	815	958	958	866	841
106.02	LONG TERM DISABILITY	450	529	529	480	466
107.00	WORKERS' COMPENSATION	5,262	4,553	4,553	4,652	4,314
118.00	ACCRUED COMP TIME	(257)	0	0	0	0
201.00	CHEMICALS	109,451	88,590	88,590	116,000	116,000
202.00	FUEL	8,542	6,695	6,695	8,500	8,500
203.00	TOOLS/SMALL EQUIPMENT	1,149	1,300	1,300	1,000	1,000
204.00	POSTAGE & FREIGHT	327	350	350	450	450
205.00	OFFICE SUPPLIES	16	200	200	150	100
206.00	EMPLOYEE RELATIONS	310	340	340	340	340
207.00	REPRODUCTION & PRINTING	1,162	2,000	2,000	1,500	1,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,370	1,766	1,766	2,000	2,900
210.00	BOTANICAL & AGRICULTURAL	158	130	130	266	300
211.00	CLEANING AND JANITORIAL	865	1,000	1,000	1,000	1,000
212.00	COMPUTER EQUIPMENT & SUPPLIES	652	1,800	1,800	1,800	750
213.00	COMMUNICATIONS EQUIPMENT	0	0	0	110	100
220.00	LAB SUPPLIES	8,345	3,000	3,000	3,000	3,000
221.00	SAFETY/FIRST AID SUPPLIES	1,158	200	200	300	270
250.00	OTHER SUPPLIES	934	1,000	1,000	1,500	1,000

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
303.00	VEHICLES/LARGE EQUIPMENT	\$ 16,653	\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,000
304.00	MACHINERY/EQUIPMENT	1,199	1,000	1,000	500	500
310.00	LAND/GROUNDS	1,062	0	0	0	0
311.00	UTILITY PLANTS	67,261	146,000	146,000	157,000	111,200
312.00	BUILDINGS/APPLIANCES	961	300	300	530	1,000
322.00	LIFT STATION MAINTENANCE	98,199	70,000	70,000	70,000	62,000
322.10	PRE-TREATMENT/FLOWMETER	6,862	1,000	1,000	1,000	1,000
401.00	ELECTRICAL	471,565	518,000	518,000	470,000	470,000
402.00	AUDITS/CONSULTANTS FEES	7,695	8,000	8,000	8,000	121,000
402.15	STATE FEES	20,849	21,000	21,000	21,000	30,000
403.00	TELEPHONE	1,532	1,664	1,664	1,664	1,664
405.00	WATER	827	760	760	760	760
408.10	RENTALS/LEASES-FLEET	0	500	500	500	250
409.00	ADVERTISEMENTS/LEGAL NOTICES	65	0	0	0	0
424.00	SERVICE CONTRACTS	6,810	9,285	9,285	10,000	10,000
425.00	LABORATORY TEST FEES	40,648	35,000	35,000	42,000	45,000
450.00	OTHER SERVICES	218	210	210	210	210
710.00	MACHINERY/EQUIPMENT	8,213	12,900	12,900	12,900	19,406
713.00	VEHICLES/LARGE EQUIPMENT	6,000	0	0	0	0
714.00	RADIOS/RADAR/VIDEO CAMERAS	1,117	0	0	0	0
714.10	SCADA COMMUNICATIONS	0	9,000	9,000	9,000	6,000
805.00	UTILITY PLANTS	49,900	0	0	0	0
806.00	TANKS/ LIFT STATIONS	0	38,320	38,320	0	0
901.00	LIAB/CASUALTY INSURANCE	20,209	22,120	22,120	20,514	20,514
908.00	SEMINARS/MEMBERSHIP/TRAVE	1,712	2,722	2,722	4,000	3,500
908.10	MILEAGE	0	0	0	1,200	1,000
TOTAL DEPARTMENT EXPENDITURES		\$ 1,301,958	\$ 1,379,691	\$ 1,379,691	\$ 1,334,253	\$ 1,417,445

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
421.20	BOND ISSUANCE COSTS	\$ 0	\$ 0	\$ 0	\$ 18,400	\$ 0
860.11	DEBT SERVICE-INTEREST	196,117	169,782	169,782	170,737	149,772
860.15	PRINCIPAL-DEBT SERVICE	1,140,533	1,254,971	1,254,971	1,252,471	1,281,638
904.00	GROSS REVENUE TAX	255,127	249,720	249,720	268,929	247,952
TOTAL NON-DEPT DIRECT		\$ 1,591,777	\$ 1,674,473	\$ 1,674,473	\$ 1,710,537	\$ 1,679,362

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 7,315	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
906.00	INVENTORY ADJUSTMENTS	1,786	3,000	3,000	1,000	1,000
TOTAL NON-DEPT MISC		\$ 9,101	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000

* REVISED ANNUAL ESTIMATE

SANITATION FUND OVERVIEW

The Sanitation Fund is an enterprise fund used to account for the acquisition, operation and maintenance of sanitation facilities and services funded through sanitation and other customer charges.

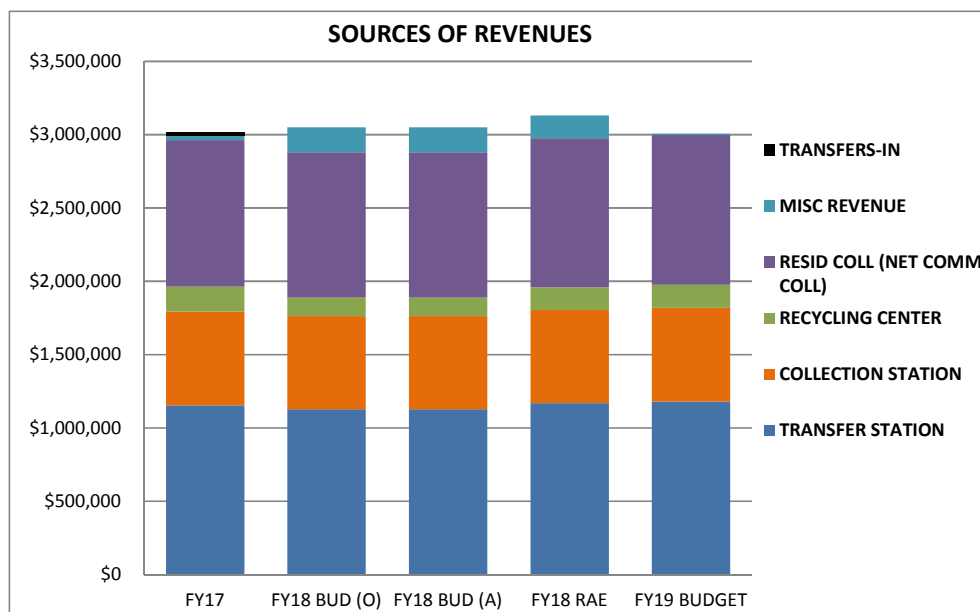
OPERATING RESOURCES

For FY19 Budget, total projected operating resources are estimated at \$3,005,694. Primary revenue sources include fees from residential garbage collection, Transfer and Collection Station fees and Recycling Center charges. Other operating resources are revenues from interest and other miscellaneous charges.

Revenues

Sanitation revenue projections are based on historical experience. The largest revenue source is from Transfer Station fees which are expected to generate \$1,180,504 in revenue. The fees collected are paid by customers to haul compactable waste to the Clean Harbors Environmental landfill in Altair, Texas. The second largest revenue generator is garbage collection, including curb pickup and collection station drop offs. Garbage revenue is projected at \$1,021,041 for FY19 which is net of a pass through charge for collection service of \$990,706 provided by Waste Connections. Revenue from Collection Station fees for non-compactable waste are estimated at \$638,947 and the Recycling Center is expected to generate \$157,000 for FY19. The major underlying assumptions in projecting FY19 Sanitation Fund revenues include:

- > Retention of City of Bellville as a Transfer Station customer; and
- > A slight growth in customer base as new subdivisions develop.



SANITATION FUND OVERVIEW

USES OF OPERATING RESOURCES

Budgeted resource uses total \$2,853,865. Uses include operating department expenditures, transfers to the General and Electric funds, debt payments and payment of franchise taxes.

Department Expenditures

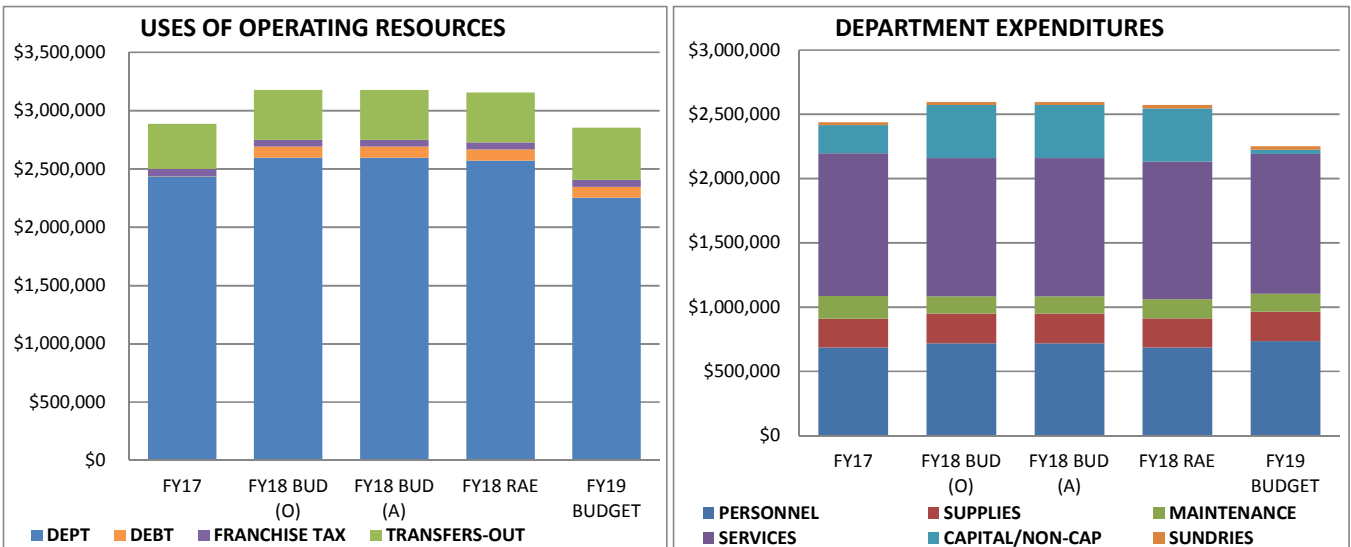
There are four operating departments within the Sanitation Fund - Transfer Station, Collection Station, Recycling Center and Sanitation (Residential) Collection. The combined FY19 budgets for these departments are \$2,252,344. These department budgets account for 79% operating resource uses. Personnel costs for salaries and benefits account for 32.7% of department expenditures. The supplies and maintenance budgets account for 10.2% and 6.1% respectively, of overall department expenditures. The most significant budget category is services, with are made up of 48.4% of the total fund budget.

Debt Service

There is \$95,156 budgeted for principal and interest payments in FY19 for the capital lease of the tub grinder.

Inter-Fund Transfers

The Sanitation Fund is projected to transfer \$362,067 to the General Fund and \$83,534 to the Electric Fund in FY19. These transfers reimburse funds for shared service costs incurred on behalf of sanitation operations.



SANITATION FUND OVERVIEW

WORKING CAPITAL

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
BEGINNING BALANCE	\$1,012,737	\$443,502	\$443,502	\$443,502	\$416,370
NET REVENUES	127,278	(126,466)	(126,466)	(27,132)	151,829
CAFR ADJUSTMENTS	(696,513)	0	0	0	0
SUBTOTAL	(569,235)	(126,466)	(126,466)	(27,132)	151,829
ENDING BALANCE	\$443,502	\$317,036	\$317,036	\$416,370	\$568,199

* REVISED ANNUAL ESTIMATE

DECISION PACKAGES

There were no decision packages for FY19.

DEBT SERVICE/CAPITAL LEASE SCHEDULE

FYE	PRINICIPAL	INTEREST	TOTAL
2019	82,777	12,379	95,156
2020	84,722	10,434	95,156
2021	86,713	8,443	95,156
2022	88,751	6,405	95,156
2023	90,837	4,320	95,156
2024	92,972	2,185	95,156



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**CITY OF BRENHAM
FY19 BUDGET**

FUND 106 - SANITATION FUND FINANCIAL STATEMENT

IN \$	FY17	FY18		FY18	FY19
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	3,451,489	3,395,718	3,395,718	3,482,033	3,526,813
TOTAL REVENUES	3,451,489	3,395,718	3,395,718	3,482,033	3,526,813
OPERATING EXPENDITURES					
SALARIES	685,090	717,859	717,859	685,489	735,978
SUPPLIES	242,127	231,250	244,820	255,811	260,550
MAINTENANCE	175,116	135,200	135,200	149,492	137,650
CONTRACTUAL SERVICES	1,603,924	1,593,645	1,593,645	1,578,801	1,622,434
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	201,739	414,000	400,430	384,506	-
GROSS REVENUE TAX	59,820	59,335	59,335	60,622	60,764
MISCELLANEOUS	18,577	20,163	20,163	24,282	25,053
TOTAL OPERATING EXPENDITURES	2,986,393	3,171,452	3,171,452	3,139,003	2,842,429
OPERATING INCOME (LOSS)	465,097	224,266	224,266	343,030	684,384
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(77)	(14,280)	(14,280)	(14,280)	(12,379)
PRINCIPAL RETIREMENT	(1,698)	(80,877)	(80,877)	(80,877)	(82,777)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	8,364	1,656	1,656	9,909	8,200
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	22,940	169,627	169,627	143,508	2
TOTAL NONOPERATING REVENUES (EXPENDITURES)	29,529	76,126	76,126	58,260	(86,954)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	494,625	300,392	300,392	401,290	597,430
TRANSFERS IN	21,300	-	-	-	-
TRANSFERS OUT	(388,647)	(426,858)	(426,858)	(428,422)	(445,601)
TOTAL TRANSFERS IN/(OUT)	(367,347)	(426,858)	(426,858)	(428,422)	(445,601)
CHANGE IN NET POSITION	127,278	(126,466)	(126,466)	(27,132)	151,829
ENDING WORKING CAPITAL BALANCE	443,502	317,036	317,036	416,370	568,199

SANITATION FUND REVENUES

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
605.00	GARBAGE REVENUES	\$ 920,105	\$ 915,190	\$ 915,190	\$ 932,157	\$ 935,801
615.00	GARBAGE REV-COMMERCIAL	879,141	883,758	883,758	896,702	922,961
620.00	GARBAGE BAG SALES	24,875	23,910	23,910	23,500	22,795
630.00	TRNSF STATION-COMMERCIAL	636,992	630,231	630,231	650,583	656,439
630.10	COLLECTION STATION FEES	569,876	572,734	572,734	565,000	570,085
630.15	MULCH REVENUE	49,324	46,118	46,118	52,321	52,792
630.20	TRNSF STAT-CITY COLL STATION	234,074	216,186	216,186	216,500	218,449
630.30	TRNSF STAT-CITY RESID FEES	217,779	216,014	216,014	237,500	239,636
630.40	SANITATION BILLING FEE	28,347	28,539	28,539	28,885	29,721
630.50	TRNSF STATION BAGGED GARBAGE	65,319	65,192	65,192	65,391	65,980
630.60	RECYCLING CTR BAGGED GARBAGE	77,927	76,516	76,516	84,008	86,528
632.00	STATE SALES TAX	12,900	13,318	13,318	13,716	13,941
650.00	CUSTOMER REPAIR & REPLACE	1,482	0	0	0	0
680.00	RECYCLING REVENUE	169,874	126,247	126,247	157,000	157,000
681.00	RECYCLING REVENUE-COLL STAT	19,217	16,743	16,743	15,700	15,700
690.00	MISCELLANEOUS UTIL REVENUE	280	522	522	370	370
691.00	PROPERTY RENTAL	2	2	2	2	2
	TOTAL UTILITY REV	3,907,513	3,831,220	3,831,220	3,939,335	3,988,200
710.00	INTEREST EARNED	5,587	0	0	4,118	4,000
710.30	INTEREST-TEXPOOL	2,776	1,656	1,656	5,791	4,200
720.00	INSURANCE PROCEEDS	11,613	0	0	1,942	0
790.60	GAIN/LOSS ON FIXED ASSETS	2,275	169,625	169,625	141,225	0
790.61	SALE OF NON CAPITAL ASSETS	9,050	0	0	339	0
	TOTAL MISC REV	31,302	171,281	171,281	153,415	8,200
TOTAL REVENUES		\$ 3,938,815	\$ 4,002,501	\$ 4,002,501	\$ 4,092,750	\$ 3,996,400

* REVISED ANNUAL ESTIMATE

SANITATION FUND EXPENDITURES BY DEPARTMENT

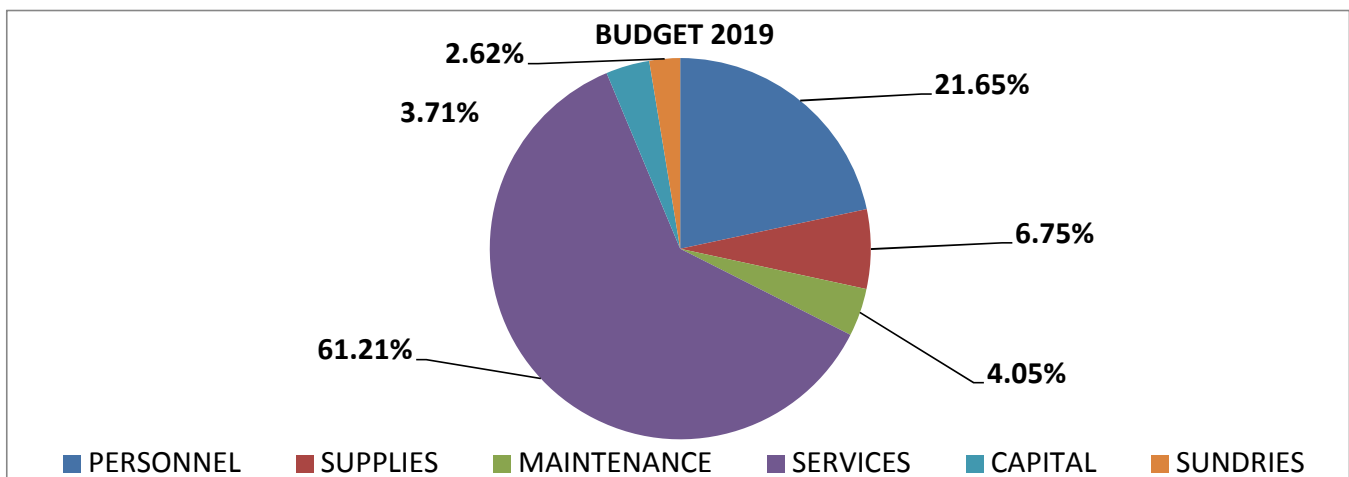
DEPARTMENT	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
042 TRANSFER STATION	\$ 1,067,576	\$ 1,132,110	\$ 1,132,110	\$ 1,102,872	\$ 934,676
043 COLLECTION STATION	483,589	428,856	428,856	449,683	448,322
140 RECYCLING	246,681	223,235	223,235	215,642	200,280
142 RESIDENTIAL COLLECTION	1,576,751	1,754,616	1,754,616	1,757,884	1,649,972
100 NON-DEPT DIRECT	61,595	154,492	154,492	155,779	155,920
110 NON-DEPT MISC	9,474	8,800	8,800	9,600	9,800
TOTAL	\$ 3,445,666	\$ 3,702,109	\$ 3,702,109	\$ 3,691,460	\$ 3,398,970

SANITATION FUND EXPENDITURES BY DEPARTMENT - % CHANGE

DEPARTMENT	BUDGET 2019 VERSUS		
	ORIGINAL 2018	AMENDED 2018	RAE* 2018
042 TRANSFER STATION	-17.44%	-17.44%	-15.25%
043 COLLECTION STATION	4.54%	4.54%	-0.30%
140 RECYCLING	-10.28%	-10.28%	-7.12%
142 RESIDENTIAL COLLECTION	-5.96%	-5.96%	-6.14%
100 NON-DEPT DIRECT	0.92%	0.92%	0.09%
110 NON-DEPT MISC	11.36%	11.36%	2.08%
TOTAL	-8.19%	-8.19%	-7.92%

SANITATION FUND EXPENDITURES BY CATEGORY

CATEGORY	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
PERSONNEL	\$ 686,567	\$ 717,859	\$ 717,859	\$ 685,489	\$ 735,978
SUPPLIES	225,698	231,250	231,250	226,141	229,450
MAINTENANCE	175,116	135,200	135,200	149,492	137,650
SERVICES	2,055,777	2,025,845	2,025,845	2,032,801	2,080,519
CAPITAL	219,943	509,157	509,157	509,333	126,256
SUNDRIES	82,565	82,798	82,798	88,204	89,117
TOTAL EXPENDITURES	\$ 3,445,666	\$ 3,702,109	\$ 3,702,109	\$ 3,691,460	\$ 3,398,970



TRANSFERS-IN

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
650.00 WORKERS' COMPENSATION FUND	\$ 21,300	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS IN	\$ 21,300	\$ 0	\$ 0	\$ 0	\$ 0

TRANSFERS-OUT

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
601.00 GENERAL FUND	\$ 311,652	\$ 337,098	\$ 337,098	\$ 339,115	\$ 362,067
602.00 ELECTRIC FUND	76,995	89,760	89,760	89,307	83,534
TOTAL TRANSFERS OUT	\$ 388,647	\$ 426,858	\$ 426,858	\$ 428,422	\$ 445,601
TOTAL TRANSFERS IN/(OUT)	\$ (367,347)	\$ (426,858)	\$ (426,858)	\$ (428,422)	\$ (445,601)

* REVISED ANNUAL ESTIMATE



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STAFFING (FTEs)

Sanitation Superintendent	0.25
Transfer Driver	3.00
Equipment Operator/Driver	0.50
Transfer Station Attendant	0.50
Total FTEs	4.25

The City of Brenham Transfer Station opened in 1993 as an alternative method to land filling municipal solid waste in Washington County. At the Transfer Station compactable and non-compactable solid waste is accepted and transferred to large transfer trailers which are then hauled to the Clean Harbors Landfill in Altair, Texas. In addition to the City of Brenham, the Transfer Station customers include Waste Connections Inc., Budget Disposal, Texas Disposal Systems, Republic Services, Blue Bell Creameries, and one local rural waste collector. The Transfer Station operates four trucks and six trailers. On average, five trips per day are made to the Clean Harbors Landfill, with total loads maximized at 20-22 tons. Rates at the Transfer Station range from \$45.50 per ton to \$48.50 per ton.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Maximize each load that is hauled at approximately 20 - 22 tons;
- > Provide continual upkeep and maintenance on all fleet associated with the Transfer Station to ensure durability and representation of the City of Brenham;
- > Provide a clean and user friendly station for all customers who dispose of waste at the Brenham Transfer Station; and
- > Maintain efficient services with fleet, personnel and capital projects in order to provide a consistent and respectable rate for all customers.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 259,316	\$ 264,186	\$ 264,186	\$ 257,841	\$ 270,500
Supplies	70,469	73,950	73,950	66,485	70,500
Maintenance	85,007	68,500	68,500	77,055	74,700
Services	528,527	527,543	527,543	500,050	508,053
Capital	119,882	193,000	193,000	195,118	4,500
Sundries	4,376	4,931	4,931	6,323	6,423
Total Department Expenditures	\$ 1,067,576	\$ 1,132,110	\$ 1,132,110	\$ 1,102,872	\$ 934,676
DECISION PACKAGES FUNDED					
713.00 Mower (50/50 split with 043)					\$ 4,500
OUTPUTS					
Tons Hauled to Landfill	26,219	27,500	27,500	25,169	26,500
Trips to Landfill	1,303	1,360	1,360	1,182	1,250
Average Tons per Load	20.12	20.22	20.22	21.29	21.20
Disposal Cost per Ton	\$40.72	\$41.17	\$41.17	\$43.82	\$35.27
OUTCOMES					
% Change in Transfer Station Revenue	6.65%	-14.62%	-14.62%	0.82%	1.47%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 166,447	\$ 173,140	\$ 173,140	\$ 168,156	\$ 174,337
102.00	OVERTIME PAY	14,265	8,500	8,500	8,500	8,500
103.00	OASDI/MEDICARE	13,761	14,255	14,255	13,605	14,364
103.02	MATCHING RETIREMENT	16,565	18,763	18,763	17,414	18,947
105.00	LONGEVITY PAY	4,045	4,283	4,283	4,299	4,455
106.00	MEDICAL INSURANCE	30,391	36,643	36,643	37,743	41,572
106.01	LIFE INSURANCE	720	751	751	662	653
106.02	LONG TERM DISABILITY	397	415	415	367	363
107.00	WORKERS' COMPENSATION	8,660	7,436	7,436	7,095	7,309
118.00	ACCRUED COMP TIME	4,066	0	0	0	0
202.00	FUEL	64,646	65,000	65,000	59,095	65,000
203.00	TOOLS/SMALL EQUIPMENT	1,289	700	700	2,299	900
205.00	OFFICE SUPPLIES	21	150	150	329	200
206.00	EMPLOYEE RELATIONS	116	150	150	50	150
207.00	REPRODUCTION & PRINTING	1,278	1,200	1,200	625	1,000
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,410	1,800	1,800	2,997	2,000
210.00	BOTANICAL & AGRICULTURAL	225	150	150	130	100
211.00	CLEANING AND JANITORIAL	189	600	600	574	400
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	150	150	0	150
213.00	COMMUNICATIONS EQUIPMENT	766	300	300	50	150
221.00	SAFETY/FIRST AID SUPPLIES	14	150	150	103	150
223.00	SMALL APPLIANCES	0	3,000	3,000	0	0
250.00	OTHER SUPPLIES	516	600	600	233	300
303.00	VEHICLES/LARGE EQUIPMENT	80,724	65,000	65,000	68,328	70,000
304.00	MACHINERY/EQUIPMENT	1,595	200	200	2,095	1,500
310.00	LAND/GROUNDS	2,472	2,500	2,500	5,000	2,500
312.00	BUILDINGS/APPLIANCES	216	300	300	300	200
350.00	OTHER MAINTENANCE	0	500	500	1,332	500

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 2,444	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,200
406.60	DISPOSAL FEES	516,614	522,693	522,693	493,120	502,453
408.10	RENTALS/LEASES-FLEET	1,350	450	450	2,500	1,500
424.00	SERVICE CONTRACTS	1,495	1,500	1,500	1,500	1,500
450.00	OTHER SERVICES	6,624	200	200	230	400
713.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	4,500
715.00	OTHER CAPITAL	0	0	0	5,000	0
813.00	VEHICLES/LARGE EQUIPMENT	119,875	193,000	193,000	190,118	0
901.00	LIAB/CASUALTY INSURANCE	4,376	4,631	4,631	6,023	6,023
908.00	SEMINARS/MEMBERSHIP/TRAVE	0	300	300	300	300
908.10	MILEAGE	0	0	0	0	100
TOTAL DEPARTMENT EXPENDITURES		\$ 1,067,576	\$ 1,132,110	\$ 1,132,110	\$ 1,102,872	\$ 934,676

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Sanitation Superintendent	0.25
Equipment Operator/Driver	1.00
Collection Station Attendant	0.50
Collection Station Assistant	0.50
Total FTEs	2.25

The Citizens Collection Station collects non-compactable waste from residents, businesses and contractors. This waste is assessed a \$90.00 per ton fee and is discarded into two transfer trailers. This waste is then transported to Clean Harbors landfill in Altair, Texas. The Collection Station pays the Transfer Station a fee of \$45.50 per ton for hauling it. The Collection Station accepts solid waste, scrap metal, construction and demolition debris (except for cement and bricks), and brush and yard debris. Used tires along with computers and computer accessories are also accepted at the station and eventually recycled. The Collection Station also provides Municipal Mulch to residential and commercial customers. Municipal Mulch is produced by grinding brush that is brought into the Collection Station by citizens, businesses, and contractors through the Diamond Z grinder. The product is sold in bulk at \$22.50 per ton and by the bag at \$2.50 per bag.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Provide a user friendly clean option for citizens and businesses to dispose of non-compactible refuse at a consistent rate;
- > Promote the diversion of recyclable materials out of the non-compactable waste stream to offset landfill costs such as scrap metal, electronics and non-treated wood materials;
- > Offer a range of options on Municipal Mulch such as double ground, single ground and by the bag; and
- > Provide easy access to all disposal areas and assist customers with any needs that may arise.

DEPT 043 - COLLECTION STATION DEPARTMENT

\$448,322

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 113,659	\$ 130,138	\$ 130,138	\$ 122,660	\$ 135,493
Supplies	24,498	26,950	26,950	32,466	26,200
Maintenance	54,187	38,100	38,100	35,170	33,750
Services	253,431	231,294	231,294	231,345	233,599
Capital	35,920	0	0	22,748	14,500
Sundries	1,895	2,374	2,374	5,294	4,780
Total Department Expenditures	\$ 483,589	\$ 428,856	\$ 428,856	\$ 449,683	\$ 448,322
DECISION PACKAGES FUNDED					
713.00 Utility Vehicle				\$	10,000
713.00 Mower (50/50 split with 042)					4,500
				\$	14,500
OUTPUTS					
Bags of Mulch Sold	440	1,200	1,200	596	1,000
Tons of Mulch Sold	3,035	5,000	5,000	4,552	5,000
Tons of Metal Recycled	198	215	215	152	200
Total # of Tickets Processed	48,724	50,000	50,000	46,323	50,000
OUTCOMES					
% Change in Collection Station Revenue	-1.67%	-4.30%	-4.30%	-0.11%	0.47%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 79,682	\$ 82,501	\$ 82,501	\$ 76,146	\$ 81,720
102.00	OVERTIME PAY	4,335	6,500	6,500	6,500	6,500
103.00	OASDI/MEDICARE	6,410	6,825	6,825	5,930	6,771
103.02	MATCHING RETIREMENT	7,266	9,194	9,194	8,342	9,119
105.00	LONGEVITY PAY	148	50	50	56	165
106.00	MEDICAL INSURANCE	16,415	21,339	21,339	22,298	27,673
106.01	LIFE INSURANCE	129	359	359	299	307
106.02	LONG TERM DISABILITY	71	198	198	166	170
107.00	WORKERS' COMPENSATION	3,438	3,172	3,172	2,923	3,068
118.00	ACCRUED COMP TIME	(4,236)	0	0	0	0
202.00	FUEL	18,570	18,000	18,000	24,786	20,000
203.00	TOOLS/SMALL EQUIPMENT	1,963	750	750	750	950
204.00	POSTAGE	0	0	0	195	0
205.00	OFFICE SUPPLIES	0	0	0	493	500
206.00	EMPLOYEE RELATIONS	269	500	500	600	500
207.00	REPRODUCTION & PRINTING	1,661	1,300	1,300	1,838	1,500
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,193	1,000	1,000	916	1,000
210.00	BOTANICAL & AGRICULTURAL	20	150	150	100	100
211.00	CLEANING AND JANITORIAL	195	350	350	1,200	500
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	200	200	318	0
213.00	COMMUNICATIONS EQUIPMENT	66	150	150	50	150
218.00	PHOTOGRAPHY	0	0	0	318	0
221.00	SAFETY AND FIRST AID	28	50	50	50	0
223.00	SMALL APPLIANCES	0	3,000	3,000	0	0
250.00	OTHER SUPPLIES	533	1,500	1,500	852	1,000
303.00	VEHICLES/LARGE EQUIPMENT	49,923	35,000	35,000	29,522	30,000
304.00	MACHINERY/SMALL EQUIPMENT	1,569	500	500	2,047	1,000
310.00	LAND/GROUNDS	690	2,000	2,000	1,798	2,000
312.00	BUILDINGS/APPLIANCES	2,006	100	100	472	0
350.00	OTHER MAINTENANCE	0	500	500	1,331	750

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 916	\$ 958	\$ 958	\$ 915	\$ 1,000
405.00	WATER	102	0	0	0	0
406.60	DISPOSAL FEES	234,074	216,186	216,186	216,500	218,449
408.10	RENTALS/LEASES-FLEET	10,510	6,000	6,000	8,780	7,000
409.10	PUBLIC ED/INFORMATION	627	650	650	650	650
424.00	SERVICE CONTRACTS	1,687	1,500	1,500	1,500	1,500
430.00	TIRE DISPOSAL	5,115	6,000	6,000	3,000	5,000
450.00	OTHER SERVICES	400	0	0	0	0
710.00	MACHINERY/EQUIPMENT	3,631	0	0	11,100	0
713.00	VEHICLES/LARGE EQUIPMENT	0	0	0	0	14,500
815.00	OTHER CAPITAL	32,289	0	0	11,648	0
901.00	LIAB/CASUALTY INSURANCE	1,784	1,874	1,874	4,280	4,280
908.00	SEMINARS/MEMBERSHIP/TRAVE	111	500	500	1,000	500
950.00	OTHER SUNDRY	0	0	0	14	0
TOTAL DEPARTMENT EXPENDITURES		\$ 483,589	\$ 428,856	\$ 428,856	\$ 449,683	\$ 448,322

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Sanitation Superintendent	0.25
Recycling Attendant	1.00
Recycling Maintenance Worker	1.00
Recycling Collection Assistant	0.50
Part-Time Recycling Worker	0.47
Total FTEs	3.22

Since 1999, the City of Brenham has operated and maintained the Brenham Recycling Center located at 307 South Market Street. The center is a full-time operation that accepts recyclable materials from residents, businesses and other organizational groups. Materials accepted at the center include cardboard, aluminum and tin cans, newspaper, magazines, plastics, oil and oil filters, automotive batteries, dry cell batteries, ink jet cartridges, used cooking oil and cell phones. The City also coordinates a cardboard recycling route which includes over 120 businesses throughout the Brenham area. The center is open from 8:00 AM to 5:00 PM, Monday thru Friday and 8:00 AM to 1:00 PM on Saturday. The Recycling Center is currently operated by two full-time employees and one part-time assistant. Recent expansions have now made the center even more user-friendly by providing customers with a "quick drop" area and an exit to Clinton Street.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Increase the amount of material brought into the Recycling Center and look for other products to recycle without affecting the bottom line;
- > Continue to educate the public on the importance of recycling to keep materials from being disposed into a landfill;
- > Provide cardboard recycling containers to new construction sites;
- > Improve the aesthetics of the Brenham Recycling Center by expanding operations and adding additional features that make it easier on the customer to quickly maneuver throughout the facility grounds;
- > Continue to provide recycling options in area parks and athletic venues along with expanding out these services to include all parks and athletic venues where plastic bottles are being thrown away; and
- > Continue on adding capital improvements to the center which allows for better flow of traffic and helps staff store material out of the way while preparing for shipment.

DEPT 140 - RECYCLING DEPARTMENT

\$200,280

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 141,456	\$ 148,477	\$ 148,477	\$ 140,103	\$ 149,505
Supplies	14,593	13,650	13,650	14,240	13,500
Maintenance	8,438	8,300	8,300	12,890	8,900
Services	18,626	15,544	15,544	18,460	14,925
Capital	62,366	36,000	36,000	28,810	12,100
Sundries	1,201	1,264	1,264	1,139	1,350
Total Department Expenditures	\$ 246,681	\$ 223,235	\$ 223,235	\$ 215,642	\$ 200,280
DECISION PACKAGES FUNDED					
710.00 Cardboard Trailer				\$	3,700
715.00 Recycling Containers					5,400
715.00 Dumpsters (2)					2,000
715.00 Hopper (1)					1,000
				\$	12,100
OUTPUTS					
Recycled (tons)					
- Cardboard	758	770	770	746	770
- Scrap metal	198	215	215	152	175
- Paper	313	300	300	260	300
- Glass	197	205	205	240	275
- Aluminum	7	8	8	10	12
- Plastic	106	110	110	102	110
- Batteries (tons) Dry & Wet Cell	9	9	9	9	9
- Used Cooking Oil (gallons)	840	1,000	1,000	420	1,000
OUTCOMES					
% Change in Recycling Revenue	55.60%	14.08%	14.08%	24.73%	24.36%

* REVISED ANNUAL ESTIMATE

DEPT 140 - RECYCLING DEPARTMENT

\$200,280

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 94,611	\$ 99,475	\$ 99,475	\$ 94,779	\$ 98,976
102.00	OVERTIME PAY	3,165	1,825	1,825	3,000	3,000
103.00	OASDI/MEDICARE	7,476	7,863	7,863	7,536	7,919
103.02	MATCHING RETIREMENT	8,128	9,641	9,641	8,769	9,730
105.00	LONGEVITY PAY	1,235	1,335	1,335	1,323	1,370
106.00	MEDICAL INSURANCE	17,970	23,003	23,003	19,816	23,488
106.01	LIFE INSURANCE	340	396	396	313	340
106.02	LONG TERM DISABILITY	187	219	219	173	189
107.00	WORKERS' COMPENSATION	7,786	4,720	4,720	4,394	4,493
118.00	ACCRUED COMP TIME	558	0	0	0	0
202.00	FUEL	6,406	6,000	6,000	5,535	6,000
203.00	TOOLS/SMALL EQUIPMENT	224	250	250	250	300
205.00	OFFICE SUPPLIES	0	100	100	500	150
206.00	EMPLOYEE RELATIONS	449	500	500	208	200
207.00	REPRODUCTION & PRINTING	29	0	0	69	0
208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,495	1,000	1,000	1,970	1,000
210.00	BOTANICAL & AGRICULTURAL	19	150	150	100	100
211.00	CLEANING AND JANITORIAL	482	300	300	389	300
212.00	COMPUTER EQUIPMENT & SUPPLIES	53	800	800	669	900
221.00	SAFETY/FIRST AID SUPPLIES	28	50	50	50	50
250.00	OTHER SUPPLIES	5,408	4,500	4,500	4,500	4,500
303.00	VEHICLES/LARGE EQUIPMENT	4,616	3,300	3,300	6,890	4,500
304.00	MACHINERY/EQUIPMENT	0	2,000	2,000	3,000	2,200
309.00	COMMUNICATION/PHOTO EQUIP	600	0	0	0	0
310.00	LAND/GROUNDS	1,408	2,500	2,500	2,000	1,500
312.00	BUILDINGS/APPLIANCES	1,814	500	500	1,000	700

DEPT 140 - RECYCLING DEPARTMENT

\$200,280

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
401.00	ELECTRICAL	\$ 2,907	\$ 3,500	\$ 3,500	\$ 2,981	\$ 3,500
405.00	WATER	289	217	217	402	250
406.00	SEWER	357	227	227	747	275
408.10	RENTALS/LEASES-FLEET	1,700	1,500	1,500	2,100	1,500
409.00	ADVERTISEMENTS/LEGAL NOTICES	25	600	600	600	400
422.00	CONTRACT LABOR	0	0	0	2,957	0
422.20	CONTAINER SERVICE	11,830	8,300	8,300	8,673	9,000
450.00	OTHER SERVICES	1,519	1,200	1,200	0	0
710.00	MACHINERY/EQUIPMENT	0	0	0	0	3,700
713.00	VEHICLES	7,199	0	9,250	9,250	0
715.00	OTHER CAPITAL	5,592	0	4,320	4,320	8,400
810.00	MACHINERY/EQUIPMENT	0	36,000	22,430	11,460	0
815.00	OTHER CAPITAL OUTLAY	49,575	0	0	3,780	0
901.00	LIAB/CASUALTY INSURANCE	1,051	1,114	1,114	1,139	1,200
908.00	SEMINARS/MEMBERSHIP/TRAVE	150	150	150	0	150
TOTAL DEPARTMENT EXPENDITURES		\$ 246,681	\$ 223,235	\$ 223,235	\$ 215,642	\$ 200,280

* REVISED ANNUAL ESTIMATE



STAFFING (FTEs)

Sanitation Superintendent	0.25
Residential Driver	2.00
Equipment Operator/Driver	0.50
Total FTEs	2.75

The Sanitation Collection Department provides curbside garbage collection to approximately 6,158 customers. Curbside collection is provided to residents twice a week with routes on Monday/Thursday and Tuesday/Friday. In January and July, City crews distribute garbage bags to residents who utilize the sanitation service. Every Wednesday, the Sanitation Collection Department offers brush pickup to City residents on an on-call basis. City drivers are assisted by four temporary collectors on the trash collection routes. This department also has taken full responsibility for maintaining the downtown area on a weekly basis. Drivers also are responsible for an additional Wednesday cardboard route throughout town.

GOALS AND OBJECTIVES

Department goals and objectives align best with the City's strategic objective for City Services.

- > Establish a schedule to balance collection days due to the service area expansion created by annexation and subdivision growth in different areas of town;
- > Provide collection truck drivers with continuing driver education training; and
- > Provide a courteous on-time service that residents can rely on daily.

INPUTS	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
Personnel	\$ 172,137	\$ 175,058	\$ 175,058	\$ 164,885	\$ 180,480
Supplies	116,138	116,700	116,700	112,950	119,250
Maintenance	27,484	20,300	20,300	24,377	20,300
Services	1,255,193	1,251,464	1,251,464	1,282,946	1,323,942
Capital	0	185,000	185,000	167,500	0
Sundries	5,799	6,094	6,094	5,226	6,000
Total Department Expenditures	\$ 1,576,751	\$ 1,754,616	\$ 1,754,616	\$ 1,757,884	\$ 1,649,972
DECISION PACKAGES FUNDED					
None					
OUTPUTS					
Customers Served	5,535	5,600	5,600	6,158	6,250
Tons Collected	5,109	5,300	5,300	5,223	5,400
OUTCOMES					
% Change in Residential Collection Revenue	-2.02%	-1.84%	-1.84%	2.39%	3.63%

* REVISED ANNUAL ESTIMATE

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
101.00	SALARIES & WAGES	\$ 98,786	\$ 102,120	\$ 102,120	\$ 95,681	\$ 102,609
102.00	OVERTIME PAY	7,762	8,000	8,000	8,000	8,000
103.00	OASDI/MEDICARE	7,773	9,062	9,062	7,795	8,980
103.02	MATCHING RETIREMENT	9,750	11,276	11,276	10,279	11,266
105.00	LONGEVITY PAY	1,955	2,183	2,183	1,009	595
105.01	EDUCATION/MISCELLANEOUS	6,000	6,000	6,000	5,077	6,000
106.00	MEDICAL INSURANCE	31,993	30,837	30,837	31,633	37,640
106.01	LIFE INSURANCE	621	444	444	412	382
106.02	LONG TERM DISABILITY	343	245	245	228	212
107.00	WORKERS' COMPENSATION	6,065	4,891	4,891	4,771	4,796
118.00	ACCRUED COMP TIME	1,088	0	0	0	0
202.00	FUEL	23,645	20,000	20,000	22,529	23,000
203.00	TOOLS/SMALL EQUIPMENT	485	500	500	348	300
204.00	POSTAGE & FREIGHT	0	0	0	249	0
206.00	EMPLOYEE RELATIONS	225	400	400	271	250
208.00	CLOTHING/PERS PROTECTIVE EQUIP	2,464	3,200	3,200	2,280	3,200
211.00	CLEANING AND JANITORIAL	1,412	1,200	1,200	1,498	1,200
212.00	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	144	0
213.00	COMMUNICATIONS EQUIPMENT	66	0	0	0	0
219.00	GARBAGE BAGS	86,991	91,000	91,000	85,444	91,000
221.00	SAFETY/FIRST AID SUPPLIES	73	100	100	50	100
250.00	OTHER SUPPLIES	777	300	300	137	200
303.00	VEHICLES/LARGE EQUIPMENT	26,966	20,000	20,000	24,178	20,000
304.00	MACHINERY/EQUIPMENT	144	0	0	0	0
312.00	BUILDINGS/APPLIANCES	373	300	300	199	300

DEPT 142 - RESIDENTIAL COLLECTION DEPARTMENT

\$1,649,972

LINE ITEM DETAIL (CONTINUED)

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
403.00	TELEPHONE	\$ 596	\$ 650	\$ 650	\$ 364	\$ 0
406.70	TRANSFER STATION FEES	217,779	216,014	216,014	237,500	239,636
406.80	COMMERCIAL COLLECTION	944,642	951,300	951,300	962,829	990,706
408.10	RENTALS/LEASES-FLEET	2,950	1,500	1,500	500	600
422.00	CONTRACT LABOR	88,946	82,000	82,000	81,738	93,000
450.00	OTHER SERVICES	280	0	0	15	0
813.00	VEHICLES/LARGE EQUIPMENT	0	185,000	185,000	167,500	0
901.00	LIAB/CASUALTY INSURANCE	5,799	6,094	6,094	5,226	6,000
TOTAL DEPARTMENT EXPENDITURES		\$ 1,576,751	\$ 1,754,616	\$ 1,754,616	\$ 1,757,884	\$ 1,649,972

* REVISED ANNUAL ESTIMATE

DEPT 100 - NON-DEPT DIRECT

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
860.11	DEBT SERVICE-INTEREST	\$ 77	\$ 14,280	\$ 14,280	\$ 14,280	\$ 12,379
860.22	DEBT SERVICE-PRINCIPAL	1,698	80,877	80,877	80,877	82,777
904.00	GROSS REVENUE TAX	59,820	59,335	59,335	60,622	60,764
TOTAL NON-DEPT DIRECT		\$ 61,595	\$ 154,492	\$ 154,492	\$ 155,779	\$ 155,920

* REVISED ANNUAL ESTIMATE

DEPT 110 - NON-DEPT MISC

LINE ITEM DETAIL

ACCT	DESCRIPTION	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
			ORIGINAL 2018	AMENDED 2018		
903.00	UNCOLLECTIBLE ACCOUNTS	\$ 4,169	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
906.00	INVENTORY ADJUSTMENTS	0	500	500	500	500
950.00	OTHER SUNDRY	5,305	5,000	5,000	5,800	6,000
TOTAL NON-DEPT MISC		\$ 9,474	\$ 8,800	\$ 8,800	\$ 9,600	\$ 9,800

* REVISED ANNUAL ESTIMATE



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INTERNAL SERVICE FUNDS OVERVIEW

Internal Service Funds includes a Central Fleet Fund and a Workers' Compensation Fund. Although reported with proprietary fund statements in the CAFR, these services benefit both governmental and business-type functions.

CENTRAL FLEET FUND

The Central Fleet Fund was new for the FY13 budget year and was formed to centralize capital assets which can be shared by multiple City departments. As equipment is used (or rented), the revenue is recorded in this fund. Fleet maintenance and insurance costs are being expensed in this fund, along with replacement equipment.

The fund is expected to generate \$140,000 of rental income for the upcoming fiscal year. The estimated cost for FY19 is \$230,249 for all costs related to the Central Fleet Fund, including a capital lease payment of \$30,489 for the 2017 trackhoe and other capital item purchases totaling \$178,700.

WORKERS' COMPENSATION FUND

For a number of years, the City purchased coverage with a self-insured retention of \$50,000 per claim and purchased excess coverage above the self-insured retention up to statutory limits. The City funded the program by contributing an amount equal to the premium for excess coverage, estimated claims based upon previous experience, and the estimated amount needed to fund reserves for future claims. Since the City has experienced extremely favorable operating results since initiation of this program, the internal charge for coverage has been substantially reduced and a sizable fund balance has accrued.

Because of favorable claims experience, the City has attained an experience modifier which significantly lowers the standard premium with discounts so that the City is able to lower its risk by purchasing coverage with no self-insured retention. This means that all claims which originate in FY19 will be paid in their entirety through the elected coverage with TML IRP. The estimated cost of the no-retention coverage for FY19 is \$164,142 for all costs related to the Workers' Compensation Fund. Expenses are based on costs of contributions for coverage, claims for medical costs and lost time originating prior to FY19, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

FUND 220 - CENTRAL FLEET FUND SUMMARY

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
RENTAL INCOME	\$ 83,765	\$ 90,000	\$ 90,000	\$ 93,000	\$ 140,000
INTEREST EARNED	2,187	0	0	1	0
TOTAL REVENUES	85,952	90,000	90,000	93,001	140,000
TOTAL OPERATING RESOURCES	85,952	90,000	90,000	93,001	140,000
EXPENDITURES					
OTHER SUPPLIES	20	100	100	220	100
OTHER SERVICES	54	50	50	38	30
MAINTENANCE	25,824	15,000	15,000	15,100	15,100
MACHINERY/EQUIPMENT ¹	194,700	37,742	37,742	36,955	178,700
VEHICLES	0	136,150	136,150	137,874	0
DEBT SERVICE-CAPITAL LEASE ²	0	30,489	30,489	30,489	30,489
LIAB/CASUALTY INSURANCE	4,528	5,200	5,200	5,442	5,830
INVENTORY ADJUSTMENTS	468	0	0	0	0
TOTAL USES OF OP RESOURCES	225,593	224,731	224,731	226,118	230,249
NET REVENUES	(139,641)	(134,731)	(134,731)	(133,117)	(90,249)
WORKING CAPITAL BALANCE	246,612	111,881	111,881	113,495	23,246

* REVISED ANNUAL ESTIMATE

¹ BACKHOE (REPLACE UNIT #225) (\$99,000), MINI-EXCAVATOR (REPLACE UNIT #267) (\$45,000), & TRAILER (REPLACE UNIT #187) (\$34,700)

² PAYMENT ON TRACKHOE CAPITAL LEASE

FUND 500 - WORKERS' COMPENSATION FUND

	ACTUAL 2017	BUDGET		RAE* 2018	BUDGET 2019
		ORIGINAL 2018	AMENDED 2018		
REVENUES					
INTEREST INCOME	\$ 968	\$ 500	\$ 500	\$ 1,200	\$ 1,000
WORKERS' COMP RECEIPTS	225,919	197,863	197,863	193,500	194,156
TOTAL REVENUES	226,887	198,363	198,363	194,700	195,156
TOTAL OPERATING RESOURCES	226,887	198,363	198,363	194,700	195,156
EXPENDITURES					
OTHER SERVICES	5,245	4,000	4,000	3,000	4,000
WORKERS' COMP PREMIUM	130,519	162,607	162,607	154,844	160,142
MEDICAL CLAIMS	261	4,500	4,500	0	0
VOLUNTEER BENEFITS	3,015	0	0	0	0
TOTAL EXPENDITURES	139,041	171,107	171,107	157,844	164,142
OTHER USES					
TRANSFER-OUT GENERAL FUND	140,000	0	0	0	0
TRANSFER-OUT ELECTRIC FUND	13,800	0	0	0	0
TRANSFER-OUT GAS FUND	3,700	0	0	0	0
TRANSFER-OUT WATER FUND	15,200	0	0	0	0
TRANSFER-OUT SEWER FUND	6,000	0	0	0	0
TRANSFER-OUT SANITATION FUND	21,300	0	0	0	0
TOTAL OTHER USES	200,000	0	0	0	0
TOTAL USES OF OP RESOURCES	339,041	171,107	171,107	157,844	164,142
NET REVENUES	(112,154)	27,256	27,256	36,856	31,014
FUND BALANCE	106,502	133,758	133,758	143,358	174,372

* REVISED ANNUAL ESTIMATE

ORDINANCE NO. O-18-013

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2018 FOR THE CITY OF BRENHAM, TEXAS AND PROVIDING AN EFFECTIVE DATE.

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

SECTION I.

That there be and is hereby levied an ad valorem tax of \$0.3200 on each one hundred dollars worth of property owned and situated within the City Limits of the City of Brenham, Texas, both real and personal and mixed, for General Fund maintenance and operating purposes for the Tax Year 2018.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2018, an ad valorem tax of \$0.1970 on each one hundred dollars worth of real, personal and mixed property owned and situated in the City Limits of the City of Brenham, Texas, for the payment of principal and interest on all outstanding bonds and lease payments, not otherwise provided for, of the City of Brenham.

SECTION III.

Wherefore, the combined tax rate in accordance with V.T.C.A. Tax Code Section 26.05 shall be \$0.5170 on each one hundred dollars worth of real, personal, and mixed property of owned and situated within the City Limits of the City of Brenham, Texas.

SECTION IV.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION V.

This Ordinance shall become effective as provided by the Charter of the City of Brenham, Texas.

PASSED AND APPROVED on its first reading this the 17th day of September, 2018.

PASSED AND ADOPTED on its second reading this the 20th day of September, 2018.



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

ATTEST:

Jeanne Bellinger

Jeanne Bellinger, City Secretary

Cary Bovey

Cary Bovey, City Attorney

ORDINANCE NO. O-18-012

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2018-19; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Brenham, Texas, has prepared a budget for the fiscal year October 1, 2018 through September 30, 2019 and has filed same with the City Secretary and has held public hearings on same, all after due notice as required by statute.

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

SECTION I.

That the City Council of the City of Brenham, Texas does hereby adopt the Budget for the City of Brenham, Texas, for the fiscal year October 1, 2018 through September 30, 2019 as shown in the attached Exhibit "A", which is incorporated herein as though copied herein verbatim.

SECTION II.

That authority is hereby given to the City Manager to approve transfers of portions of any item of appropriation within the same department and transfers from one department to another department within the same fund.

SECTION III.

This Ordinance shall become effective as provided by the Charter of the City of Brenham, Texas.

PASSED AND APPROVED on its first reading this the 17th day of September, 2018.

PASSED AND ADOPTED on its second reading this the 20th day of September, 2018.



ATTEST:

Jeanne Bellinger
Jeanne Bellinger, City Secretary

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

Cary Bovey
Cary Bovey, City Attorney

**GENERAL FUND TRANSFERS-IN FROM UTILITIES
MONTHLY SHARED COST ALLOCATION
FY 2019**

	FY19 ALLOCATION %									TOTAL
	ADMIN	COMM SERV	HR	MAIN ST	ENGNR'G	MAINT	FINANCE	PURCH'G	IT	
	DEPT 121	DEPT 100 COMM	DEPT 123	DEPT 125	DEPT 128	DEPT 131	DEPT 133	DEPT 135	DEPT 172	
ELECTRIC	54.11%	54.11%	54.11%	20.64%	0.00%	42.92%	51.66%	45.55%	20.51%	
GAS	8.19%	8.19%	8.19%	3.12%	0.00%	10.95%	6.66%	9.66%	15.00%	
WATER	7.58%	7.58%	7.58%	2.88%	25.00%	10.13%	6.16%	8.94%	13.88%	
SEWER	4.79%	4.79%	4.79%	1.82%	16.00%	6.40%	3.89%	5.65%	8.77%	
SANITATION	7.07%	7.07%	7.07%	2.69%	0.00%	9.45%	5.75%	8.34%	12.94%	
TOTAL	81.73%	81.73%	81.73%	31.16%	41.00%	79.85%	74.13%	78.14%	71.08%	
MONTHLY \$	982,623	181,650	235,178	0	178,722	846,524	1,136,489	306,129	714,124	4,581,439
ELECTRIC	531,652	98,282	127,244	0	0	363,354	587,159	139,428	146,453	1,993,573
GAS	80,492	14,880	19,265	0	0	92,703	75,691	29,583	107,091	419,705
WATER	74,475	13,768	17,825	0	44,681	85,773	70,033	27,372	99,086	433,012
SEWER	47,049	8,698	11,261	0	28,596	54,187	44,243	17,292	62,597	273,922
SANITATION	69,438	12,836	16,619	0	0	79,972	65,296	25,521	92,384	362,067
TOTAL	803,106	148,464	192,213	0	73,276	675,989	842,423	239,196	507,612	3,482,280

**ELECTRIC FUND TRANSFERS-IN FROM OTHER UTILITIES
MONTHLY SHARED COST ALLOCATION
FY 2019**

	FY19 ALLOCATION %		TOTAL
	UTILITY CUSTOMER SERVICE	PUBLIC UTILITIES	
	DEPT 132	DEPT 160	
GAS	13.34%	11.86%	
WATER	26.18%	9.69%	
SEWER	14.17%	5.25%	
SANITATION	5.58%	5.72%	
TOTAL	59.27%	32.52%	
MONTHLY \$	468,563	1,003,624	1,472,187
GAS	62,520	119,027	181,547
WATER	122,654	97,282	219,936
SEWER	66,390	52,658	119,048
SANITATION	26,169	57,365	83,534
TOTAL	277,733	326,332	604,065

ASSESSED (1) AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year	Residential	Commercial	Personal Property	Gross Valuation	Exemption	Net Taxable Value	Total Direct Tax Rate
2010	\$ 518,208,990	\$ 327,644,944	\$ 307,326,105	\$ 1,153,180,039	\$ 170,403,101	\$ 982,776,938	\$ 0.50420
2011	531,338,057	330,838,349	276,091,085	1,138,267,491	162,347,984	975,919,507	0.50420
2012	543,733,871	339,233,301	284,765,763	1,167,732,935	170,370,802	997,362,133	0.54320
2013	553,888,549	338,903,778	305,901,720	1,198,694,047	169,214,031	1,029,480,016	0.54320
2014	588,967,628	341,750,962	329,190,550	1,259,909,140	179,340,848	1,080,568,292	0.56320
2015	588,614,227	359,317,477	356,131,045	1,304,062,749	201,487,280	1,102,575,469	0.49120
2016	662,228,119	376,628,126	369,673,156	1,408,529,401	219,787,164	1,188,742,237	0.47310
2017	694,511,449	377,327,701	340,215,520	1,412,054,670	214,004,797	1,198,049,873	0.50700
2018	735,199,263	443,003,708	330,475,124	1,508,678,095	239,858,877	1,268,819,218	0.51700
2019	760,587,514	469,517,156	338,632,469	1,568,737,139	240,707,448	1,328,029,691	0.51700

(1) The property is reassessed each year. The assessed value is based on 100% of estimated actual value. Tax rates are per \$100 of assessed value.

DIRECT AND OVERLAPPING PROPERTY AND SALES TAX RATES
Last Ten Fiscal Years

Fiscal Year	PROPERTY TAX RATES (per \$100 of assessed value) (1)							SALES TAX RATES (2)		
	City Direct Rates			Brenham	Blinn	Washington	Total	City of	Washington	Total
	General Fund	Debt Service	Total	Independent School District	College	County	Overlapping Governments	Brenham	County	Overlapping Governments
2010	0.34200	0.16220	0.50420	1.08840	0.05450	0.42600	2.07310	0.01500	0.00500	0.02000
2011	0.34200	0.16220	0.50420	1.11840	0.05590	0.43580	2.11430	0.01500	0.00500	0.02000
2012	0.34200	0.20120	0.54320	1.13500	0.05660	0.44080	2.17560	0.01500	0.00500	0.02000
2013	0.34200	0.20120	0.54320	1.13500	0.05670	0.44260	2.17750	0.01500	0.00500	0.02000
2014	0.35790	0.20530	0.56320	1.13500	0.06000	0.46260	2.22080	0.01500	0.00500	0.02000
2015	0.28900	0.20220	0.49120	1.13500	0.05840	0.52110	2.20570	0.01500	0.00500	0.02000
2016	0.29500	0.17810	0.47310	1.13500	0.06010	0.52110	2.18930	0.01500	0.00500	0.02000
2017	0.31500	0.19200	0.50700	1.13500	0.06010	0.52710	2.22920	0.01500	0.00500	0.02000
2018	0.32000	0.19700	0.51700	1.12500	0.06010	0.51710	2.21920	0.01500	0.00500	0.02000
2019	0.32000	0.19700	0.51700	1.12500	0.06010	0.51710	2.21920	0.01500	0.00500	0.02000

(1) Data is from Washington County Appraisal District.

(2) Data is from Texas Comptroller of Public Accounts.

LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years

	FISCAL YEAR										
	2019 BUDGET	2018 RAE	2017	2016	2015	2014	2013	2012	2011	2010	2009
Taxable assessed valuations	\$ 1,328,029,691	\$ 1,268,819,218	\$ 1,198,049,873	\$ 1,188,742,237	\$ 1,102,575,469	\$ 1,080,568,292	\$ 1,029,480,016	\$ 997,362,133	\$ 975,919,507	\$ 982,776,938	\$ 945,811,445
Tax limit per \$100 valuation	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000	1.65000
O&M tax rate per \$100 valuation	0.32000	0.32000	0.31500	0.29500	0.28900	0.35790	0.34200	0.34200	0.34200	0.34200	0.34200
Debt limit per \$100 valuation	1.33000	1.33000	1.33500	1.35500	1.36100	1.29210	1.30800	1.30800	1.30800	1.30800	1.30800
Debt limit	17,662,795	16,875,296	15,993,966	16,107,457	15,006,052	13,962,023	13,465,599	13,045,497	12,765,027	12,854,722	12,371,214
Total net debt applicable to limit	2,260,240	2,763,523	5,570,823	5,462,668	5,537,827	4,016,140	2,714,493	2,632,301	2,611,307	2,107,581	2,219,350
Legal debt margin	\$ 15,402,555	\$ 14,111,773	\$ 10,423,143	\$ 10,644,789	\$ 9,468,225	\$ 9,945,883	\$ 10,751,106	\$ 10,413,196	\$ 10,153,720	\$ 10,747,141	\$ 10,151,864
Total net debt applicable to the limit as a percentage of debt limit	12.80%	16.38%	34.83%	33.91%	36.90%	28.76%	20.16%	20.18%	20.46%	16.40%	17.94%

DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years

Fiscal Year	Population (1)	Total Personal Income (000's) (2)	Per Capita Personal Income (3)	Unemployment Rate (4)
2008	15,049	\$ 632,825	\$ 42,051	3.8
2009	15,270	626,925	41,056	5.3
2010	15,716	665,730	42,360	5.9
2011	16,139	732,291	45,374	6.0
2012	16,095	748,144	46,483	4.8
2013	16,298	784,749	48,150	4.9
2014	16,434	824,592	50,176	4.0
2015	16,831	828,354	49,216	5.0
2016	16,989	806,468	47,470	5.5
2017	17,100	819,801	47,940	3.8

(1) Population data for 2007 to 2009 and 2011 to 2015 are projections provided by the Population Division of the U.S. Census Bureau. The results of the 2010 Census supply the data for 2010. Data for 2016 is estimated based on an average annual growth rate. All data is updated annually based on the newest information available.

(2) Total personal income derived by taking Brenham population multiplied by per capita personal income for Washington County (see note 3).

(3) Per capita data for 2007 to 2015 are projections for Washington County provided by the Bureau of Economic Analysis. Year 2016 is an estimate based on a five year compound average annual growth rate. All data is updated annually based on the newest information available.

(4) Unemployment rates are taken from U.S. Bureau of Labor Statistics. Under the new U.S. Bureau of Labor Statistics mandated methodology for producing labor statistics, a city must have a population of at least 25,000 for city-level estimates to be produced; therefore, the unemployment rates shown for 2007 to 2016 are for Washington County.

PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

2017			2008		
Employer (1)	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Brenham State Supported Living Center	1,051	15.27%	Blinn College	900	13.50%
Brenham I.S.D.	693	10.07%	Brenham State Supported Living Center	880	13.20%
Blue Bell Creameries	575	8.35%	Blue Bell Creameries	786	11.79%
Blinn College	475	6.90%	Brenham I.S.D.	719	10.78%
Wal-Mart Supercenter	385	5.59%	Wal-Mart Supercenter	380	5.70%
Tempur Sealy International	341	4.95%	Germania Insurance	324	4.86%
Germania Insurance	336	4.88%	Mount Vernon Mills	305	4.57%
Scott & White Hospital - Brenham	300	4.36%	Trinity Medical Center	285	4.27%
City of Brenham	284	4.13%	City of Brenham	240	3.60%
Washington County	236	3.43%	Sealy Mattress Company	211	3.16%
Total	4,676	67.93%	Total	5,030	75.45%
Employment (2)	6,884		Employment	6,667	

(1) Major employers as identified in a report issued by Washington County Chamber of Commerce.

(2) Employment is taken from U.S. Bureau of Labor Statistic reports. A city must have a population of at least 25,000 for city-level estimates. Employment shown for 2015 is an estimate based on Washington County employment estimates reported by the U.S. Bureau of Labor Statistics for 2014. City employment is an allocation using the proportion of City to County estimated populations.

THE ELECTRIC SYSTEM - UTILITY BILLING STATISTICS

September 30, 2018

	FISCAL YEAR		
	2018	2017	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,767	5,758	9
Commercial	1,031	1,039	(8)
Large Commercial	304	293	11
Industrial	23	22	1
Street Lights	1,296	1,289	7
Security Lights	2,376	198	2,178
TOTAL	10,797	8,599	2,198
<u>CONSUMPTION (in KWH)</u>			
Residential	78,547,380	75,567,271	2,980,109
Commercial	15,982,507	16,079,296	(96,789)
Large Commercial	64,828,401	63,090,388	1,738,013
Industrial	117,799,652	114,554,616	3,245,036
Street Lights	1,492,872	1,484,904	7,968
Security Lights	328,416	325,440	2,976
TOTAL	278,979,228	271,101,915	7,877,313
<u>SALES (in dollars)</u>			
Residential	\$ 7,452,005	\$ 7,127,420	\$ 324,585
Commercial	1,554,350	1,549,655	4,695
Large Commercial	5,168,266	4,967,627	200,639
Industrial	8,203,855	7,912,478	291,377
Street Lights	89,682	87,779	1,903
Security Lights	46,085	45,731	354
TOTAL	\$ 22,514,243	\$ 21,690,690	\$ 823,553
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential	13,620	13,124	496
Commercial	15,502	15,476	26
Large Commercial	213,251	215,326	(2,075)
Industrial	5,121,724	5,207,028	(85,304)
Street Lights	1,152	1,152	-
Security Lights	138	1,644	(1,506)
TOTAL	\$ 25,839	\$ 31,527	\$ (5,688)
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 108	\$ 103	\$ 5
Commercial	126	124	2
Large Commercial	1,417	1,413	4
Industrial	29,724	29,972	(248)
Street Lights	6	6	-
Security Lights	2	19	(17)
AVERAGE PRICE PER KWH PURCHASED			
	\$ 0.0557	\$ 0.0561	\$ (0.0004)
AVERAGE PRICE PER KWH SOLD			
	\$ 0.0807	\$ 0.0800	\$ 0.0007
% LINE LOSS (GAIN)			
	3.07%	4.84%	-1.77%

THE GAS SYSTEM - UTILITY BILLING STATISTICS

September 30, 2018

	FISCAL YEAR		
	2018	2017	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	3,916	3,887	29
Small Commercial	325	322	3
Large Commercial	119	121	(2)
Governmental	72	71	1
Industrial	2	2	-
TOTAL	4,434	4,403	31
<u>CONSUMPTION</u>			
Residential	112,380	71,927	40,453
Small Commercial	30,646	23,211	7,435
Large Commercial	158,230	140,705	17,525
Governmental	40,037	33,157	6,880
Industrial	150,289	134,228	16,061
TOTAL	491,582	403,228	88,354
<u>SALES (in dollars)</u>			
Residential	\$ 1,133,475	\$ 886,782	\$ 246,693
Small Commercial	215,871	173,663	42,208
Large Commercial	866,758	794,476	72,282
Governmental	240,885	207,630	33,255
Industrial	721,196	665,030	56,166
TOTAL	\$ 3,178,185	\$ 2,727,581	\$ 450,604
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential	29	19	10
Small Commercial	94	72	22
Large Commercial	1,330	1,163	167
Governmental	556	467	89
Industrial	75,145	67,114	8,031
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 24	\$ 19	\$ 5
Small Commercial	55	45	10
Large Commercial	607	547	60
Governmental	279	244	35
Industrial	30,050	27,710	2,340
AVERAGE PRICE PER MCF PURCHASED	\$ 3.31	\$ 3.43	\$ (0.12)
AVERAGE PRICE PER MCF SOLD	\$ 6.47	\$ 6.76	\$ (0.29)
% LINE LOSS (GAIN)	1.53%	2.07%	-0.54%

THE WATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2018

	FISCAL YEAR		
	2018	2017	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	6,024	5,951	73
Commercial	1,108	1,106	2
Meter on Fire Hydrant	3	3	-
Sprinkler	647	633	14
TOTAL	<u>7,782</u>	<u>7,693</u>	<u>89</u>
<u>CONSUMPTION (in gallons)</u>			
Residential	371,608,300	381,134,200	(9,525,900)
Commercial	289,696,300	287,841,900	1,854,400
Meter on Fire Hydrant	845,500	427,000	418,500
Sprinkler	152,080,200	164,155,600	(12,075,400)
TOTAL	<u>814,230,300</u>	<u>833,558,700</u>	<u>(19,328,400)</u>
<u>SALES (in dollars)</u>			
Residential	\$ 2,050,641	\$ 2,088,440	\$ (37,799)
Commercial	1,253,221	1,236,651	16,570
Meter on Fire Hydrant	5,738	3,297	2,441
Sprinkler	843,319	915,453	(72,134)
TOTAL	<u>\$ 4,152,919</u>	<u>\$ 4,243,841</u>	<u>\$ (90,922)</u>
<u>ANNUAL AVERAGE CONSUMPTION PER CUSTOMER</u>			
Residential (in gallons)	61,688	64,045	(2,357)
Commercial	261,459	260,255	1,204
Meter on Fire Hydrant	281,833	142,333	139,500
Sprinkler	235,054	259,330	(24,276)
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 28	\$ 29	\$ (1)
Commercial	94	93	1
Meter on Fire Hydrant	159	92	67
Sprinkler	109	121	(12)
AVERAGE PRICE PER 1000 GALLONS PURCHASED	\$ 0.342	\$ 0.330	\$ 0.012
AVERAGE PRICE PER 1000 GALLONS SOLD	\$ 5.100	\$ 5.091	\$ 0.009
% LINE LOSS (GAIN)	4.54% *	5.33% *	-0.79%

* 33,960,000 and 36,929,500 gallons, respectively, unbilled City water usage

THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS

September 30, 2018

	FISCAL YEAR		
	2018	2017	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,973	5,890	83
Commercial	975	965	10
Industria	5	5	-
Oak Hill Acres Flow Meter	1	1	-
TOTAL	6,954	6,861	93
<u>SALES (in dollars)</u>			
Residential	\$ 1,968,391	\$ 1,970,725	\$ (2,334)
Commercial	1,042,926	1,031,137	11,789
Industria	795,244	559,489	235,755
Oak Hill Acres Flow Meter	44,076	43,639	437
TOTAL	\$ 3,850,637	\$ 3,604,991	\$ 245,646
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 27	\$ 28	\$ (1)
Commercial	89	89	-
Industria	13,254	9,325	3,929
Oak Hill Acres Flow Meter	3,673	3,637	36

THE SANITATION SYSTEM - UTILITY BILLING STATISTICS

September 30, 2018

	FISCAL YEAR		
	2018	2017	(DEC)/INC
<u>NUMBER OF CUSTOMERS</u>			
Residential	5,595	5,488	107
Residential - Rural	3	3	-
Commercial	560	564	(4)
TOTAL	6,158	6,055	103
<u>SALES (in dollars)</u>			
Residential	\$ 930,934	\$ 917,819	\$ 13,115
Residential - Rural	670	791	(121)
Commercial	895,923	879,141	16,782
TOTAL	\$ 1,827,527	\$ 1,797,751	\$ 29,776
<u>MONTHLY AVERAGE BILL PER CUSTOMER</u>			
Residential	\$ 14	\$ 14	\$ -
Residential - Rural	19	22	(3)
Commercial	133	130	3



FINANCIAL POLICIES

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

BUDGET POLICY

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

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

FUND BALANCE POLICY

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

INVESTMENT POLICY

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

DEBT POLICY

1. The City of Brenham may borrow money and issue bonds for the following purposes:
 - a. Improving streets
 - b. Purchasing or constructing sewers
 - c. Erecting and maintaining public buildings of every kind
 - d. Purchasing or constructing waterworks
 - e. Purchasing or constructing gas plants and systems
 - f. Purchasing, erecting, maintaining and operating electric light and power plant
 - g. Other public utilities as City Council may deem expedient.
2. Bonds will specify for what purpose they are issued and will be sold for cash.
3. When bonds are issued, a fund will be provided to pay bond interest and create a sinking fund for bond redemption.
4. Bond proceeds may not be diverted or drawn upon for any other purpose than what was expressed.
5. Bond sinking funds may be invested in securities secured by the pledge of the United States Bonds or Federal Agency Bonds, Texas State or County Bonds, or Bonds of the City of Brenham, or other municipality, or any school district.
6. Bonds will be issued for a period of time not to exceed forty years.

FINANCIAL POLICIES

PURCHASING POLICY

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

CAPITAL ASSET POLICY

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

RESOLUTION NUMBER R-07-020

A RESOLUTION PROVIDING FOR THE ADOPTION OF PURCHASING PROCEDURES UNDER SECTION 252.002 OF THE LOCAL GOVERNMENT CODE FOR THE CITY OF BRENHAM, TEXAS.

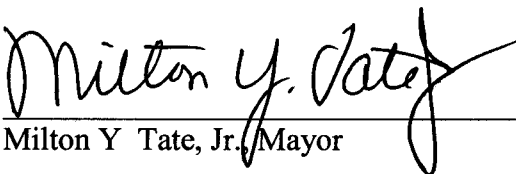
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

WHEREAS, the City Council of the City of Brenham has determined that selecting the purchasing procedures included in the Texas Local Government Code is in the best interests of the citizens of Brenham and promotes the health, safety and welfare of the public;

WHEREAS, the City Council of the City of Brenham hereby elects under Texas Local Government Code Section 252.002 that the Purchasing Laws of the State of Texas relating to cities and towns under Chapter 252 of the Texas Local Government Code supercede all provisions to the contrary in the City Charter;

THEREFORE, be it Resolved by the City Council of the City of Brenham, Texas that the City of Brenham hereby elects under Texas Local Government Code Section 252.002 that the Purchasing Laws of the State of Texas under Chapter 252 of the Texas Local Government Code supercede all provisions to the contrary in the City of Brenham Charter;

RESOLVED on this 6th day of September, 2007


Milton Y Tate, Jr., Mayor

ATTEST


Doris Ann Seilheimer, City Secretary

RESOLUTION R-12-019

A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE AND EXECUTE CERTAIN PURCHASE ORDERS, AGREEMENTS, CONTRACTS AND RELATED DOCUMENTS REGARDING CITY OPERATIONS

WHEREAS, Article IV, Section 2 of the City of Brenham Charter states, in part, that the City Manager shall exercise control and supervision over all departments; and

WHEREAS, Article IV, Section 2 of the City of Brenham Charter also states, in part, that the City Manager shall perform such other duties as may be required by resolution of the City Council; and

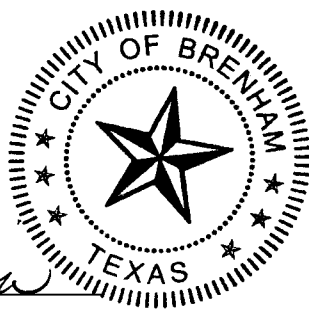
WHEREAS, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

WHEREAS, the Brenham City Council finds it in the best interest of City efficiency, and within the purview of the City Manager's powers as outlined above, to authorize the City Manager to approve and execute certain purchase orders, agreements, contracts and other related documents with regard to the routine operations of the City and its departments;

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

The City Manager of the City of Brenham is hereby authorized to execute any purchase orders, agreements, contracts and related documents necessary or appropriate for routine City operations; provided however, the City Manager may not commit City funds in an amount greater than \$50,000.00 without prior City Council approval, nor may the City Manager convey an interest in City-owned real property without prior City Council approval.

RESOLVED this 6th day of December, 2012.



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

ATTEST:

Jeanne Bellinger
Jeanne Bellinger, TRMC
City Secretary



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FUND BALANCE POLICY FOR GOVERNMENTAL FUNDS

I. PURPOSE

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

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

II. DEFINITIONS

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

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

1. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reason, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.
2. **Restricted Fund Balance** – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

3. **Committed Fund Balance** – Amounts that can only be used for a specific purpose because they are constrained by limitation that the government imposes upon itself through formal action by the City Council, the government’s highest level of decision making authority. Formal action consists of either Council resolution or the approval of a council meeting agenda item. These restraints remain binding unless removed by formal action of City Council.
4. **Assigned Fund Balance** – Amounts that are constrained by the City’s intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the City Council, committees, or officials to whom the City Council has delegated authority.
5. **Unassigned Fund Balance** – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which an amount had been restricted, committed or assigned.

III. PRIORITIZATION OF FUND BALANCE USE

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

IV. MINIMUM UNRESTRICTED GENERAL FUND BALANCE

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

V. USE AND REPLENISHMENT OF UNRESTRICTED GENERAL FUND BALANCE

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

FUND BALANCE POLICY

VI. FUND BALANCE POLICY

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

AUTHORITY/DATE ISSUED:

City Council Resolution # R-15-025

October 1, 2015

RESOLUTION NO. R-15-025

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

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

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

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

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

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

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

APPROVED on this 1st day of October, 2015.



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

ATTEST:

Jeanne Bellinger
Jeanne Bellinger, TRMC
City Secretary



INVESTMENT POLICY

I. POLICY

It is the policy of the City of Brenham that all available funds shall be invested in conformance with these legal and administrative guidelines with consideration for anticipated cash flow requirements and consideration of the safety and risk of investments. The City shall seek to optimize interest earnings to the extent possible based on these risk parameters.

Effective cash management is recognized as essential to good fiscal management. Investment interest is a source of revenue to City of Brenham funds. The City of Brenham's investment portfolio shall be designed and managed in a manner designed to obtain the highest reasonable earnings from this revenue source, to be responsive to public trust, and to be in compliance with legal requirements and limitations.

Investments shall be made with the primary objectives of:

- **Safety** and preservation of principal
- Maintenance of sufficient **liquidity** to meet operating needs
- Diversification to avoid concentrated risk
- **Public trust** from prudent investment activities
- Optimization of **interest earnings** on the portfolio

The Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City of Brenham's funds. This Policy serves to satisfy the statutory requirements of the Public Funds Investment Act, the "Act", (Texas Government Code, Chapter 2256) in defining and adopting a formal investment policy and strategy. The policy and strategy shall be reviewed by the Audit / Investment Committee and adopted by resolution of the City Council no less than annually. Any modifications to the Policy will be noted in the written resolution.

II. SCOPE

This Investment Policy shall govern the investment of all financial assets of the City of Brenham. These funds are accounted for in the City of Brenham's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Funds
- Trust and Agency Funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Debt Service Funds, including reserves and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately
- Brenham Community Development Corporation Funds
- Internal Service Funds
- Self-Insurance Funds
- Any new fund created by the City of Brenham, unless specifically exempted from this Policy by the City Council or by law.

The City of Brenham may consolidate cash balances from all funds for investment purposes and efficiencies. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. The consolidated portfolio will address the varying needs, goals, and objectives of each fund.

This Investment Policy shall apply to all transactions involving the financial assets and related activity for all the foregoing funds. However, this Policy does not apply to the assets administered for the benefit of the City of Brenham by outside agencies or under deferred compensation programs.

III. INVESTMENT OBJECTIVES

The City of Brenham shall manage and invest its cash with five primary objectives, listed in order of priority: **safety, liquidity, diversification, public trust, and yield**. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law.

The City of Brenham shall maintain a comprehensive cash management program, which includes timely collection of account receivables, vendor payments in accordance with invoice terms, and prudent investment of funds. Cash management is defined as the process of managing monies in order to ensure cash availability and reasonable market earnings on the City's assets.

INVESTMENT POLICY

SAFETY

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

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

LIQUIDITY

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

PUBLIC TRUST

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

DIVERSIFICATION

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

YIELD

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

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

IV. INVESTMENT STRATEGY

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

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

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

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

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

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

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

INVESTMENT POLICY

V. RESPONSIBILITY AND CONTROL

CITY COUNCIL RESPONSIBILITIES

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

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

INVESTMENT OFFICERS

The Chief Financial Officer and the City Manager are hereby designated as "Investment Officers" pursuant to the Act. Investment Officers are delegated authority to invest the funds on behalf of the City and such authorization shall remain in effect until rescinded by the City Council or until the Officer resigns or is terminated. The Investment Officers are authorized to execute investment transactions on behalf of the City. No person may engage in an investment transaction or the management of City of Brenham funds except as provided under the terms of this Investment Policy as approved by the City Council.

Investment Officers shall:

- Obtain training as defined by the Act and this Policy
- Prepare, sign, and submit quarterly investment reports to Council
- Maintain compliance files on all counter-parties (brokers) and provide the list for Council approval at least annually
- Provide for competitive bidding
- Disclose personal business relationships in accordance with policy
- Maintain full and complete records of the City's portfolio and transactions.

QUALITY AND CAPABILITY OF INVESTMENT MANAGEMENT

The Investment Officers shall obtain training in investments. The seminars should be offered by professional organizations, associations, and other independent sources approved by Council. The training is to insure the quality and capability of investment management in compliance with the Act.

In accordance with the Act, the designated Investment Officers shall attend 10 hours of investment training session within 12 months of their designation and every successive two fiscal years shall attend eight hours of training. A newly appointed Investment Officer must attend a training session of at least 10 hours of instruction within twelve months of the date the officer took office or assumed the officer's duties. For purposes of this policy, an "independent source" from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the City of Brenham may engage in an investment transaction.

INTERNAL CONTROLS

The Chief Financial Officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The Chief Financial Officer shall establish a process for a compliance audit on policies and procedures. The internal controls shall address the following points at a minimum.

- Control of collusion.
- Separation of transactions authority from accounting and record keeping.
- Custodial safekeeping.
- Clear delegation of authority to subordinate staff members.
- Written confirmation for all transactions for investments and wire transfers.
- Review of wire transfer agreements with the depository bank or third party custodian.
- Review of compliance with the Act and this Policy.

The Chief Financial Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer shall notify the City Manager of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available, within three days after notification of the loss of the required rating.

PRUDENCE

The standard of prudence to be applied to all transactions shall be the "prudent person rule". This rule states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- The investment of all funds, or funds under the City's control, over which the Officer had responsibility rather than a consideration as to the prudence of a single investment.
- Whether the investment decision was consistent with the written approved Investment Policy of the City.

INVESTMENT POLICY

INDEMNIFICATION

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

ETHICS AND CONFLICTS OF INTEREST

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

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

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

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

VI. SUITABLE AND AUTHORIZED INVESTMENTS

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

I. AUTHORIZED INVESTMENTS

1. Obligations of the United States of America, its agencies and instrumentalities with stated maturities not to exceed three (3) excluding mortgage backed securities.
2. Obligations of this State or any State or agency thereof including political subdivisions having been rated as investment quality by two nationally recognized investment rating firm, and having received a rating of not less than "AA" or its equivalent with maturities not to exceed three (3) years.

3. Fully insured or collateralized Certificates of Deposit issued by a bank doing business in Texas insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner provided for by this Policy and state law with maturities not to exceed 12 months.
4. Constant dollar, local government investment pools, which 1) are created under and conform to the requirements of the Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.
5. Fully insured or collateralized interest bearing or money market account in any bank in Texas.
6. AAA rated money market funds which strive to maintain a \$1 net asset value and comply with SEC Rule 2a-7.

II. UN-AUTHORIZED INVESTMENTS

The Act and this Policy prohibits investment in the following investment instruments:

- Obligations whose payment represents the coupon payments of the outstanding principal balance of the underlying mortgage-backed security collateral and pay no principal (Interest Only mortgage backed securities);
- Obligations whose payment represents the principal stream of cash flow from underlying mortgage-backed security collateral and bear no interest (Principal only mortgage backed securities);
- Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years;
- Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index; and

The practice of “leveraging” whereby funds are borrowed for the sole purpose of investing is prohibited.

VII. INVESTMENT PARAMETERS

MAXIMUM MATURITIES

The longer the maturity of investments, the greater their price volatility; therefore, it is the City’s policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risk caused by changes in interest rates.

The City shall attempt to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than three (3) years from the date of purchase; however, the above described obligations, certificates, or agreements may be collateralized using longer dated investments.

The consolidated portfolio will have a maximum dollar-weighted average maturity of six months. This dollar-weighted average will be calculated using the stated final maturity dates of each security.

INVESTMENT POLICY

DIVERSIFICATION

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

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

VIII. SELECTION OF BANKS AND DEALERS

DEPOSITORY

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

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

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

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

AUTHORIZED BROKERS/DEALERS

The City Audit/Investment Committee shall, at least annually, review, revise, and adopt a list of qualified broker/dealers and financial institutions (banks and pools) authorized to engage in securities transactions with the City. Those firms that request to become qualified bidders for securities transactions will be required to provide information for the City's questionnaire that provides information regarding creditworthiness, contact information, and experience; and 2) the City's certification stating the firm has received, read and understood the City of Brenham's Investment Policy and have in place controls to prohibit selling the City any security not authorized by that Policy.

The City shall have a minimum of three broker/dealers to assure competitive bidding. Authorized firms may include primary dealers or regional dealers and qualified depositories. All investment providers, including financial institutions, banks, and local government investment pools, must sign the City's certification.

COMPETITIVE BIDS

All transactions will be made on a competitive basis. The Chief Financial Officer shall develop and maintain procedures for ensuring a competition in the investment of the City funds.

DELIVERY VS. PAYMENT

Securities shall be purchased only using the **delivery vs. payment** method with the exception of investment pools and mutual funds. Funds will be released after notification that the purchased security has been received by the custodian.

IX. SAFEKEEPING OF SECURITIES AND COLLATERAL

SAFEKEEPING AND CUSTODIAN AGREEMENTS

The City of Brenham shall contract with a depository for the safekeeping of securities owned by the City of Brenham as part of its investment portfolio or approve the custodial agreement for collateral to secure demand or time deposits. Securities owned by the City of Brenham shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

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

INVESTMENT POLICY

COLLATERAL POLICY

Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require collateralization of City funds in time and demand deposit with any depository bank. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC. At its discretion, the City of Brenham may require a higher level of collateralization for certain investment securities.

Securities pledged as collateral shall be held by an independent third party outside the holding company of the pledging bank with whom the City has a current custodial agreement. The Chief Financial Officer is responsible for entering into or approving collateralization agreements with custodians. The agreements are to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to and retained by the City. Collateral shall be priced weekly at a minimum and to assure that the market value of the pledged securities is adequate.

Any substitution of collateral shall require prior City approval. The substituted security's market value will be equal to or greater than the required security value. Written notification of the substitution must be provided to the bank or safekeeping agent prior to any security release.

COLLATERAL DEFINED

The Entity shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities including mortgage backed securities
- Direct obligations of the state of Texas or its agencies and instrumentalities rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent

SUBJECT TO AUDIT

All collateral shall be subject to inspection and audit by the Chief Financial Officer or the City of Brenham's independent auditors.

X. PERFORMANCE

PERFORMANCE STANDARDS

The City of Brenham's investment portfolio will be managed in accordance with the parameters specified within this Policy. The portfolio shall be designed with the objective of obtaining a reasonable yield throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow requirements of the City.

PERFORMANCE BENCHMARK

It is the policy of the City of Brenham to purchase investments with maturity dates coinciding with cash flow needs. Through this strategy, the City shall seek to optimize interest earnings utilizing allowable investments available on the market at that time. Market value will be calculated on a monthly basis on all securities owned and compared to current book value. The City of Brenham's portfolio shall be designed with the objective of regularly meeting or exceeding the period average yield on the six month U.S. Treasury Bill which is comparable to the City's maximum weighted average maturity in days based on its cash flow analysis.

XI. REPORTING

METHODS

The Investment Officer shall prepare an internal investment report on a monthly basis and on a quarterly basis for Council that summarizes investment strategies employed in the most recent quarter and describes the portfolio in terms of investment securities, maturities including the yield for the quarter.

The quarterly investment report shall be in compliance with the Act and include a summary statement of investment activity prepared in compliance with generally accepted accounting principles. This summary will be prepared in a manner that will allow the City Audit/Investment Committee to ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will be provided to the City Council for review. The report will include the following:

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses as calculated on the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.
- Average weighted yield of portfolio as compared to the City's benchmark.
- Listing of investments by maturity date.
- Fully accrued interest and earnings for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Any additional reporting information as required by the Act.
- Statement of compliance of the City of Brenham's Investment Policy and the Act.

INVESTMENT POLICY

Month-end market prices on each security are to be obtained from nationally recognized security databases (e.g., The Wall Street Journal, Bloomberg, etc.).

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

MONITORING MARKET VALUE

Market value of all securities in the portfolio will be determined on a monthly basis. These values will be obtained from a reputable and independent source reported in the quarterly report.

XII. INVESTMENT POLICY ADOPTION

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

AUTHORITY/DATE ISSUED:

City Council Resolution # R-07-026	November 15, 2007
City Council Resolution # R-08-037	October 16, 2008
City Council Resolution # R-09-024	October 15, 2009
City Council Resolution # R-10-025	November 4, 2010
City Council Resolution # R-11-020	November 3, 2011
City Council Resolution # R-12-021	November 29, 2012
City Council Resolution # R-13-017	November 7, 2013
City Council Resolution # R-14-022	October 9, 2014
City Council Resolution # R-15-024	October 1, 2015
City Council Resolution # R-16-014	April 7, 2016
City Council Resolution # R-16-027	October 13, 2016
City Council Resolution # R-17-018	October 12, 2017
City Council Resolution # R-18-015	October 4, 2018

RESOLUTION NO. R-18-015

A RESOLUTION REAUTHORIZING AN INVESTMENT POLICY FOR THE CITY OF BRENHAM

WHEREAS, in the 1987 session the Texas Legislature adopted the Public Funds Investment Act, “the Act”, which established guidelines for local government investments; and

WHEREAS, the Act requires that a local government adopt a written investment policy; and

WHEREAS, the Act requires the governing body of a local government to reauthorize the written investment policy annually; and

WHEREAS, the policy dated October 4, 2018 complies with the provision of the Act; and

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

Section 1: The City of Brenham Investment Policy attached hereto as “Exhibit A” is hereby reauthorized as the investment policy of the City of Brenham effective October 4, 2018.

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

APPROVED on this 4th day of October, 2018.



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

ATTEST:

Jana Bellinger
Jana Bellinger, TRMC, CMC
City Secretary



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ABBREVIATIONS AND ACRONYMS

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

GLOSSARY

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

A

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

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

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

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

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

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

B

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

D

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

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

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

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

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

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

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

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

E

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

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

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

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

F

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

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

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

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

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

G

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

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

GLOSSARY

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

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

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

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

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

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

I

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

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

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

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

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

L

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

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

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

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

M

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

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

N

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

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

O

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

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

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

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

P

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

GLOSSARY

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

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

R

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

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

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

S

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

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

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

T

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

Tax Levy: Taxes that are imposed and collected.

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

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

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

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

U

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

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

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

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

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

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

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

W

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



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