



2020

21

Adopted Budget



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

The FY2020-21 proposed budget for the City of Brenham will raise more revenue from property taxes than last year’s budget by an amount of \$179,536, which is a 2.44 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 \$69,774.

At the September 3, 2020 and September 17, 2020 City Council meetings, a record vote was taken of each member of City Council on the proposed FY20-21 budget. The recorded vote on the adoption of the budget is as follows:

CITY COUNCIL MEMBERS	9/3/20 VOTE	9/17/20 VOTE
Mayor Milton Y. Tate, Jr.	For	For
Keith Herring, Ward 1	For	For
Albert Wright, Ward 2	For	For
Mayor Pro-Tem Andrew Ebel, Ward 3	For	For
Adonna Saunders, Ward 4	For	For
Clint Kolby, Position 5 At-Large	For	For
Susan Cantey, Position 6 At-Large	For	For

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

TAX RATES	FY19-20	FY20-21
Property Tax Rate	0.5140	0.5040
Effective Tax Rate <small>(FY19-20)</small> / No-New-Revenue Tax Rate <small>(FY20-21)</small>	0.4748	0.5493
Effective M&O Rate <small>(FY19-20)</small> / No-New-Revenue M&O Rate <small>(FY20-21)</small>	0.3312	0.4166
Rollback Tax Rate <small>(FY19-20)</small> / Voter-Approval Tax Rate <small>(FY20-21)</small>	0.5148	0.6085
Debt Tax Rate	0.1940	0.1840
Amount of Municipal Debt Obligation:	\$2,808,736	\$2,764,322

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

Public Notices:

FY19	FY20 Estimate	FY21 Adopted Budget
\$7,676.87	\$13,613.05	\$11,500.00

Membership Dues:

Entity	FY19	FY20	FY21 Adopted Budget
Texas Municipal League	\$3,117.00	\$3,147.00	\$3,200.00
Texas Public Power Association	9,433.00	9,433.00	10,000.00
Texas Gas Association	880.00	975.00	1,000.00
Total	\$13,430.00	\$13,555.00	\$14,200.00



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Brenham

Texas

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

Annual Budget

CITY OF BRENHAM, TEXAS

Fiscal Year

October 1, 2020 – September 30, 2021

Mayor

Milton Y. Tate, Jr.

Council Members

Keith Herring Ward 1
Albert Wright..... Ward 2
Andrew Ebel, Mayor Pro Tem Ward 3
Adonna Saunders Ward 4
Clint Kolby At Large, Position 5
Susan Cantey At Large, Position 6

Budget Team

James Fisher City Manager
Carolyn D. Miller, CPA Assistant City Manager/CFO General Administration
Donald Reese Assistant City Manager/Public Services/Utilities
Stacy Hardy, CPA Controller
Debbie Gaffey, CPA Strategic Budget Officer
Kaci Konieczny Budget Manager
Susan Nienstedt Human Resources Director
Ron Parker Police Chief
Jeana Bellinger, TRMC..... City Secretary
Ricky Boeker Fire Chief
Cary Bovey City Attorney
Susan Cates Economic Development Director
Stephanie Doland Development Services Director
Jennifer Eckermann..... Director of Tourism & Marketing
Dane Rau Director of Public Works

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Mayor
Milton Y. Tate, Jr.

Council Members
Andrew Ebel, Mayor Pro Tem
Susan Cantey
Keith Herring
Clint Kolby
Adonna Saunders
Albert Wright

City Manager
James Fisher

September 17, 2020

Honorable Mayor Milton Tate, Jr. and Council Members:

RE: Fiscal Year 2020-2021 Adopted Budget

In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021. The budget is balanced as required by law but embodies a strategic “pause” in the Drive to 2025 strategies initiated in the FY19-20 Budget. The fiscal year 2020-21 Budget was developed during the COVID-19 pandemic and simultaneous downturn in the Texas oil market. This is a period of tremendous economic uncertainty at national, state, and local levels. A cautious approach is necessary to preserve the City’s financial vitality until the economic picture becomes clearer.

Economy & Budget Response

- GDP – According to a Kiplinger’s report, gross domestic product is the broadest indicator of the economy, serving as a guidepost for Federal Reserve interest rate policy and for budgeting in both government and private industry. In the first quarter of 2020, national GDP dropped 5.0% at an annual rate. Consumption spending dropped 6.8% because of COVID-19 related shutdowns. Consumption spending on motor vehicle sales, elective healthcare procedures, clothing, recreation, and restaurants were hit the hardest; however, there was a big increase in grocery buying. Consumer wages and salaries dropped 3.1% in March with a 2.0% decline in disposable income due to job loss and reduction in work hours. Business investment fell 7.9%. A positive factor was in housing construction which increased. The COVID-19 pandemic affected existing home sales, new home sales and new construction; however, the market is showing signs of early recovery. According to Kiplinger, housing starts rose 4.3% in May, following a 26.4% drop in April. New home sales rose 16.6% after falling 25% during the previous 3 months. Sales of existing homes fell 9.4% in May and are down 26.6% compared to a year ago. **Home prices continue to rise steadily despite the slump in sales.** The S&P CoreLogic Case-Shiller National Home Price Index rose 4.7% in April from a year ago. **Healthy demand for housing and low inventories should continue to push up house prices.**

While businesses have begun to reopen, Kiplinger’s economic forecast for 2020 is a 30% to 40% annualized drop in GDP for the second quarter of 2020 with a rebound in the second half of the year. **2020 GDP nationally is forecasted to decrease 5.8% with a full economic recovery not expected to take place until the end of 2021. A GDP forecast for Texas by Comerica Bank reports a decrease of -2.7% in 2020 and an increase of 1.6% in 2021.**

- The FY20-21 revenue forecast for sales tax reverses the pre-pandemic growth trend, keeping sales tax revenue flat with FY19 levels. Given the possibility of a second or third wave of COVID-19, this forecast may be overly optimistic, particularly if another shutdown is required.
 - For the FY20-21 Budget, certified values increased 4.1% over prior year’s adjusted values. Property taxes in the FY20-21 Budget of \$4.7 million are 3.1% higher, while maintaining the \$0.32 per \$100 valuation O&M tax rate, due to \$14 million added in new property and to a higher collection assumption (98.54% versus 98%) required by SB 2.
 - Revenues from City parks and recreation programs which peak during summer are expected to rebound to near normal levels in 2021.
 - Hotel tax revenues are projected at 50% of pre-COVID levels in the FY20-21 Budget with hospitality and tourism expected to lag other industries during economic recovery.
 - The FY20-21 Budget includes building permit revenue reflecting strong construction growth throughout the fiscal year.
- Employment –The national unemployment rate in May was 13.3% but fell in June to 11.1%. More workers returned to employment in June and working hours increased. However, there is a long way to go for the labor market. **Employment continues to fall in certain industries not recovering well, including oil and gas. Coronavirus surge in the South and West could hamper hiring in July. An unemployment rate forecast for Texas by Comerica Bank predicts 6.9% for 2020 and 7.1% for 2021, both which are significantly higher than 3.5% in 2019.**
 - The City is trying to align expenditure growth with revenue growth by reducing the Personnel Budget without layoffs, using natural attrition/turnover to reassign qualified internal candidates to open critical positions (which the City wants to keep) while eliminating the less critical positions once vacated. Funded, city-wide positions have been reduced by 13.57 FTEs in the FY20-21 Budget. More, non-critical positions will be eliminated in future budgets, creating the margin needed for vehicle/equipment replacements, fixes to the TMRS retirement plan which will make it competitively more comparable with other cities, and provide sustainable funding for six additional firefighter positions should the City be awarded the SAFER Grant.
 - Due to higher than normal unemployment rates, the job market and labor pool are favorable for finding qualified candidates for City critical position openings when no qualified internal candidates exist.
 - The City will utilize employee furloughs, as it did in FY19-20, to keep expenditures in line with revenues should revenues underperform budget estimates.
 - Interest rates – Short-term rates are set by the Federal Reserve. Market interest rates follow the Federal Reserve’s lead but the influence of economic factors (e.g. risk) increasingly weigh-in as

the loan period gets longer. **According to Kiplinger's economic forecast, the Federal Reserve is not likely to raise interest rates again until the economy is close to normal.** The 10-year Treasury yield should stay below 1%. Short-term rates should continue to stay close to zero. Average 30-year mortgage rates are likely to head down to around 3% eventually because of the low 10-year Treasury rate once heavy demand for re-financing subsides. **Low mortgage rates should help support the virus-slowed housing market by making mortgages easier to afford and at 3.25% the bank prime lending rate makes auto, consumer loans, and equity lines for credit attractive.**

- The cost of borrowing is favorable for issuing new revenue funded debt for the Lake In-Take Repair Project and will help minimize any water rate increase needed to cover the debt payment.
 - The City may be able to refinance existing callable debt at a lower rate, realizing interest savings.
 - Low interest rates make debt funding street reconstruction more attractive.
 - Low mortgage rates should help make houses affordable for first time buyers and keep demand high for new subdivision development within Brenham.
- Inflation – Economists generally believe that moderate inflation of about 2% is best for the economy. Kiplinger's economic forecast for 2020 is 0.7%, down from 2.3% in 2019 with core inflation, which excludes the costs of food and energy, continuing to run higher, at about 1.2% over the course of the year.
 - Given revenue uncertainty and low inflation, a pay-scale cost-of-living adjustment (COLA) was not budgeted for FY20-21 for City employees.
 - Prices for supplies and material should remain stable for FY20-21 minimizing budget increases for reoccurring expenditures and keep construction costs manageable.
 - Business equipment spending – How much businesses are laying out in investment is critical to other businesses in guiding their own spending. In Brenham, many manufacturers are part of the supply chain providing equipment and parts used in other industries, particularly the oilfield industry. According to Kiplinger's economic forecast, business capital spending is in for a prolonged slump because of the global recession and time it will take to recover from COVID-19. **Expect business spending to fall 10% to 20% in 2020.**
 - The City is an important customer for local businesses and industries. Part of the Baker-Katz development agreement entails local sourcing for project material, equipment, and services.
 - While the City's capital equipment plan for FY20-21 Budget is smaller than normal, efforts will be made to buy local whenever possible.
 - The FY20-21 Budget defers the Street Reconstruction Program (and funding) pending a Pavement Assessment Study which will help the City prioritize and target the right streets for reconstruction and maximize the funding dollars available.

- Energy – Petroleum and natural gas are important to the U.S., Texas, and local economies. Therefore, it is important to know where oil prices are headed. After briefly going negative in April, the West Texas Intermediate crude oil has been hovering around \$40 a barrel which is high enough for production but not high enough for new wells. Prices have been depressed because of a drop in global demand (COVID) and a surplus created by a market control war between Russia and OPEC. While, worldwide oil consumption has not returned to pre-pandemic levels, new agreements between Russia and OPEC have eased over production. ***Kiplinger’s predicts jittery oil prices but no major price swings up or down during the post-pandemic recovery period.*** A mild U.S. winter and pandemic slow down in manufacturing has created a large supply/inventory of natural gas, driving prices down. Demand has increased as electric power generators use natural gas fuel sources to meet summer air-conditioning demands. U.S. Energy Information Administration (EIA) ***expects natural gas consumption to decrease by 3.0% in 2020 because of COVID-19 mitigation efforts and related reductions in economic activity. A decrease in consumption of 5.0% is projected in 2021 because of rising natural gas prices which will cause electric generators to switch fuel sources. Use of natural gas by industry, commercial, and residential sectors is expected to increase.***
 - Oilfield valuations for property tax purposes impact Washington County more significantly than the City of Brenham.
 - The FY20-21 Budget estimates stable gas and diesel prices for department fuel budgets.
 - The FY20-21 Budget mitigates rising electric pass-through power costs with the use of funds from PCRf overage balances, so that residential, commercial, and industrial customers do not experience volatility in electric rates caused by rising fuel costs.

General Fund

The General Fund budget, including sub-funds is \$19.8 million. Of this amount, \$18.4 million is budgeted expenditures for the General Operating Fund (Fund 101) that contains departments providing traditional local government services including fire, police, animal shelter, library, parks and recreation, streets, airport, and administration. This budget is balanced. Revenues and funds from other financing sources, equals expenditures. Approximately \$16.0 million of General Operating Fund expenditures (87.2%) are funded by a combination of ad valorem taxes, sales tax, utility franchise fees, and transfers-in from other funds. Approximately \$2.4 million in other revenues complete budget balancing. **The budget maintains the current operations and maintenance (O&M) portion of the ad valorem tax rate of \$0.3200 per \$100 valuation.**

Revenues are expected to resume a normal growth pattern once the COVID-19 pandemic is over. However, the City does not anticipate full economic recovery until sometime mid-to-late 2021. The FY20-21 Budget includes an attrition factor of (\$361,690) recognizing a portion of expenditure savings from normal personnel turnover and vacancies which occur each fiscal year. The attrition factor avoids the use of reserves for balancing the budget in a tight revenue year.

The City’s reserve policy is 90-days plus 5-days for unanticipated maintenance. The FY20-21 Budget projects 92-days at the end of fiscal year 2020 and 94-days at the end of fiscal year 2021. This is a conservative estimate. The City’s actual days in reserves may be higher. After FY20-21, the City should

be in full economic recovery and, if needed, will implement a plan for reserve rebuild back to 95-days over the next budget cycle. This plan should appease the credit rating agencies which anticipate municipal use of reserves for temporary budget relief given the pandemic environment.

Revenues & Other Sources FY20-21	General Fund 101
Property Taxes (O&M Rate \$0.32)	\$4,656,676
Sales Taxes	5,234,329
Utility Franchise Fees	2,335,434
Other Taxes	495,000
Other Financing Sources (Net Transfers)	3,242,759
Subtotal (Fund 85.9% of Budget)	15,964,198
Other Revenues	2,383,337
Reserves	0
Total Revenues & Other Financing Sources FY20-21	\$18,347,535

The largest budget expenditure (\$12.3 million or 66.8%) in the General Operating Fund (Fund 101) is personnel salaries and benefits. The budget reflects a net reduction of funded positions in the General Operating Fund. Increases in salaries and TMRS contributions were partially offset by reductions in workers compensation and medical insurance savings derived from raising the maximum out-of-pocket ceiling. Employees received a 2% cost-of-living adjustment (COLA) in FY19-20 but there is no COLA in the FY20-21 Budget. The STEP pay program is budgeted.

General Fund Programs FY20-21	Personnel	Other	Total
Culture and Recreation	\$ 1,987,675	\$ 1,496,392	\$ 3,484,067
General Government	3,518,206	2,110,515	5,628,721
Health and Welfare	365,287	194,410	559,697
Highways and Streets	683,206	681,744	1,364,950
Public Safety	5,696,733	1,613,367	7,310,100
Total FY20-21 Budget	\$12,251,107	\$ 6,096,428	\$18,347,535
Total FY19-20 Budget (Amended)	\$12,504,116	\$ 5,888,312	\$18,392,428

There are eight (8) sub-funds in the General Fund with expenditure budgets of \$1.4 million. The General Fund sub-funds expenditure budget includes \$104,351 for security improvements; \$114,500 for use of donation proceeds; \$371,836 for replacement of fire SCBAs of which all but \$17,707 is paid by the SAFER grant; and \$20,044 in small grants for public safety-equipment and training.

The Tourism & Promotion Fund is another sub-fund of the General Fund and includes an expenditure budget of \$821,801 funded by hotel occupancy tax and Barnhill Center events. Visit Brenham, the Destination Marketing Organization (DMO) for Brenham and Washington County, leads the marketing and tourism efforts to develop our area as a destination. Staff and the marketing team work to connect with audiences through both traditional and digital marketing, and work with our many tourism partners to promote and highlight all the area has to offer.

Debt Service Fund

The budget expenditure for the Debt Service Fund is \$2.8 million. **With the growth in certified taxable property values, the City lowered the interest and sinking (I&S) portion of the tax rate from \$0.1940 to \$0.1840 per \$100 of valuation.** No new tax-supported debt issuance is planned for FY20-21.

Brenham Community Economic Development Corporation (BCDC)

BCDC revenues come from 4B sales tax, estimated at \$1.7 million in the FY20-21 Budget. Per internal policy, funds are appropriated 65% to parks/recreation and 35% to economic development. The City's Director of Economic Development is budgeted in the BCDC Fund. For the FY20-21 Budget, BCDC transferred \$277,000 to the General Fund for the following parks and recreation items:

▪ Re-plaster of competition pool	\$65,000
▪ Phase IIA design and engineering Aquatic Center	10,000
▪ Repaint beams in Aquatic Center	36,000
▪ Reroof Aquatic Center	73,500
▪ Landing pads Aquatic Center	8,500
▪ Tablet disinfection system Aquatic Center	25,000
▪ Refurbish big yellow slide Aquatic Center	30,000
▪ Refurbish banana split slide Aquatic Center	20,000
▪ Funds for Christmas Stroll	5,000
▪ Funds for Movies in the Park	<u>4,000</u>
Total	\$277,000

In the FY20-21 Budget, BCDC also transferred \$742,500 to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

▪ Resurface Hasskarl Tennis Courts	\$ 15,000
▪ Sidewalk repairs at Fireman's Park	15,000
▪ Blinn softball field renovation	25,000
▪ Baseball field resurfacing at Linda Anderson park	27,500
▪ Splash Pad improvements	250,000
▪ Baseball outfield fence at Fireman's Park	80,000
▪ Playground equipment at Jerry Wilson Park (re-budgeted)	85,000
▪ Improvements at Jerry Wilson Park	120,000
▪ Cover for basketball courts at Jackson Street Park	<u>125,000</u>
Total	\$742,500

For the FY20-21 Budget, over \$627,000 is allocated towards economic development, which includes \$224,478 for debt service payments. In addition to debt payments, the budget includes the following key items:

- \$205,219 for economic development operations, business retention/expansion, and marketing
- \$17,500 for Business Park maintenance
- \$12,500 for engineering, legal and consulting services
- \$25,000 for Main Street grants

- \$25,000 for the Residential Assessment and Thoroughfare Study Grant match

Special Revenue Funds

There are five special revenue funds with combined budgets, including transfers-out, of \$457,962. Hotel/Motel tax revenues collected within the City are transferred to the Tourism & Promotion Fund, a sub-fund of the General Fund, and used for the promotion of overnight stays (heads-on-beds) at local establishments. Hotel tax revenues have been devastated by COVID-19 pandemic. For the FY20-21 Budget, hotel tax revenues are budgeted at 50% of normal levels. The City acts as the administrator for Washington County’s hotel tax expenditure allocations. County hotel tax revenues are being used to support events attracting out-of-towners.

Fund	Expenditures	Transfers-Out	Total
109 Hotel/Motel (City)	\$ 0	\$305,500	\$305,500
110 Hotel/Motel County (City Administrators)	100,750	0	100,750
229 Criminal Law Enforcement	1,710	0	1,710
233 Courts Security/Technology	32,002	18,000	50,002
301 TIRZ No 1	0	0	0
Total	\$134,462	\$323,500	\$457,962

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. The FY20-21 Budget includes \$1,710 for a surveillance/tracking application. All expenditures must be approved by City Council. Revenues in the Courts Security/Technology Fund come from a portion of court fines and fees. Budget appropriations are restricted for security or technology purposes. FY20-21 Budget expenditures will be used for notification calls; software licenses/maintenance; security system monitoring and maintenance.

TIRZ No 1 Fund is in its second year. The FY20-21 Budget, revenue projection is \$116,483. Sufficient funding for projects will take time to accumulate. Therefore, there are no FY20-21 Budget appropriations for this fund.

Capital Project Funds

Capital project funds are used to account for spending of bond proceeds and other resources used for non-utility capital improvements, many being construction projects that may span more than one fiscal year, such as, street improvements, parks improvements, new facilities, and/or major renovations. Projects requiring debt, intergovernmental grants, or BCDC contributions with restricted use/purposes are managed in these funds. There are four active capital project funds: Airport Capital Project Fund, 2017 Capital Project Fund, Parks Capital Improvement Fund, and Street/Drainage Capital Project Fund.

The Airport Capital Project Fund includes FY20-21 Budget appropriations for an update to the Airport Master Plan. The project is funded 90% by a TXDOT grant and 10% funded by the City. The budget for the update to the Airport Master Plan is budgeted at \$225,000. This item was originally budgeted in FY19-20.

The 2017 Capital Project Fund contains unspent bond proceeds from the 2017 Certificate of Obligation (CO). The FY20-21 Budget of \$636,815 has been allocated for the following projects:

▪ Road improvements at Hwy 290/Chappell Hill intersection	\$336,815
▪ Chappell Hill road widening or other improvements	<u>300,000</u>
Total	\$636,815

The Parks Improvement Fund has a FY20-21 Budget of \$842,950. The use of \$742,500 has been described in the BCDC section. The difference of \$100,450 is for Hohlt Park Nature Trail improvements funded by a Texas Parks and Wildlife grant of \$66,400 and prior year BCDC allocation of \$34,050.

The Street/Drainage Capital Project Fund contains unspent bond proceeds from 2012 and 2020 CO's. The FY20-21 Budget is \$2.6 million. 2012 CO proceeds will be spent on the Southside Retail (Baker Katz) Project, specifically Chappell Hill road widening. Of the 2020 CO proceeds, \$1,050,000 is budgeted for Old Chappell Hill Road improvements and \$1,215,000 is budgeted for Salem Road improvements.

Utility Funds - Overview

The City provides electric, gas, water, wastewater, sanitation, and drainage services. The utility funds expenditure budget is \$39.9 million of which \$16.7 million (42.0%) is the cost of purchased power, gas, and water. Over \$5.4 million of the utility funds expenditure budget is for 2016 storm-related repair projects at the Lake Intake (water) and wastewater lift stations. The City expects 75% funding from FEMA grants to cover most of these expenditures. Utility funds transfer \$3.2 million to the General Fund.

In FY19-20, the City contracted out residential and commercial refuse pickup to BVR Waste and Recycling (BVR). BVR assumed the City's transfer and collection station businesses and consolidated recycling services (outside of curbside pickup) to that location. The City receives from BVR a 7% franchise fee on residential and commercial pickup, a 3% billing fee for City billing services, and \$10,000 a month rental fee for use of the transfer/collection station facility. City-owned garbage trucks, haul trucks and trailers, recycling and other equipment were sold with the proceeds going into the Sanitation Fund reserves. Excess Sanitation Fund reserves will be used to transition out of shared service costs transfers to the General Fund and Electric Fund over a three-year period.

Utility Rates

Brenham residents and businesses enjoy some of the lowest utility rates in Texas. The FY19-20 Budget included a 7-8% increase in electric distribution rates and a 4% increase in water rates. There are no utility rate increases in the FY20-21 Budget. A water rate increase is planned for FY21-22 to cover new debt for partially funding of repairs at the Lake Intake (water) structure and to provide funding for an emergency (2nd) water source.

Utility Debt

The FY20-21 Budget includes use and repayment of up to a \$5.0 million credit line from the Bank of Brenham for Lake Intake repairs. FEMA is expected to reimburse 75% of FEMA approved project costs. Debt (revenue-backed CO's) will be issued for the City's portion of the project with fiscal impact in FY21-22.

Utility Funds – Capital Equipment PAYGO (Cash) Funded

There is \$554,300 appropriated in the FY20-21 Budget for Electric Department capital equipment, including:

- \$182,100 – Replacement of 2008 Skylift mini bucket and trailer (carryover from FY19-20)
- \$140,000 – Replacement of 2011 Dodge bucket truck
- \$117,000 – Addition of rapid overhead deployment trailer
- \$75,000 – Replacement of 2006 Case skid steer loader
- \$40,200 – Replacement of 2013 Ford 4x4 truck

In the Drainage Fund is 50% of the cost (\$150,000) to replace a 1998 Gradall. The cost is shared with the Street Department. Funding is from a 7-year note with a debt payment of \$23,650 budgeted in the Drainage Fund.

Utility Funds – Other Notable Items

There is a one-time expenditure of \$300,000 budgeted in the Electric Department to pay Bluebonnet Electric Cooperative for underground electric from the Baker Katz project on Highway 290 to the new Brenham Family Park.

There is \$268,000 in one-time expenditures budgeted in the Gas Department for connecting to a second City gate. The connection is necessary to test and repair the existing gas main to the current City gate per a Texas Railroad Commission directive.

Finally, there is \$200,000 in one-time expenditures budgeted in the Water Treatment Department which will be used for developing a project scope for a second (emergency) water source. Funds will be used for consulting, design and testing services.

Internal Service Funds

There are three Internal Service Funds included in the FY20-21 Budget. The funds include the following:

- Central Fleet Fund – City-wide departments share the use of large equipment and rent the equipment as needed. The rent revenues in the Central Fleet Fund are budgeted in the departments as rent expenditures, except for department capital projects in which rent expenditures get capitalized as part of the project cost. The FY20-21 Budget has expenditure appropriations of \$117,270. Of this amount, \$65,000 is appropriated for the purchase of a vac unit trailer.
- Workers Compensation Fund – City-wide departments pay into this fund for covering the cost of providing workers' compensation benefits. The FY20-21 Budget for this fund is \$117,270.
- Vehicle Equipment Replacement Fund (VERF) – This fund was introduced in the FY19-20 Budget as a method for funding the replacement of fleet and heavy-duty equipment used by departments in the General Fund. The idea behind the VERF is to anticipate and pre-fund future replacements. Department O&M budgets include rental payments to the VERF collected over the operating life of the asset to be replaced. Interest income earned on rental fee investment helps offset inflationary impact on future replacement costs. This approach can save the City money over time but requires fiscal discipline. The FY20-21 Budget provides VERF funding for 50% of a Gradall.

All other vehicle/equipment in the General Fund scheduled for replacement in FY20-21 was deferred because of revenue constraints and economic uncertainties associated with COVID-19. The FY20-21 VERF budget is \$223,211.

Closing Remarks

Staff has worked diligently to prepare a budget that preserves financial stability while navigating through the challenges of the COVID-19 pandemic. The challenges for the City are both financial and personal. We 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 and Donald Reese. Our division directors and department heads also deserve recognition for their cooperation during this process. But we especially want to recognize our Budget Manager, Kaci Konieczny, who succumbed to the COVID-19 virus during the budget process. Without her hard work and dedication this budget document would have not been possible.

Respectfully submitted,



James Fisher
City Manager



Carolyn D. Miller, CPA
Assistant City Manager-Chief Financial Officer

FY20 Budget(O) and FY21 Budget Summary

FUND	Revenues & Other Financing Resources				Expenditures & Other Financing Uses				
			Increase/(Decrease)				Increase/(Decrease)		
	2020	2021	\$	%	2020	2021	\$	%	
101	General	\$ 19,766,912	\$ 18,387,742	\$ (1,379,170)	-6.98%	\$ 19,766,912	\$ 18,387,742	\$ (1,379,170)	-6.98%
222	PD Grants	11,996	10,000	(1,996)	-16.64%	11,996	10,000	(1,996)	-16.64%
225	Motorcycle/PD Equip	2,822	2,844	22	0.78%	2,822	2,844	22	0.78%
226	Public Safety Training	3,600	3,400	(200)	-5.56%	2,900	7,200	4,300	148.28%
227	FEMA Disaster Relief	2,190,361	0	(2,190,361)	-100.00%	2,297,256	0	(2,297,256)	-100.00%
232	Donations	75,500	81,000	5,500	7.28%	85,000	114,500	29,500	34.71%
235	Fire Dept Grants	1,800	374,336	372,536	20696.44%	1,800	374,336	372,536	20696.44%
236	Capital/Non-Routine Items	0	0	0	-	94,579	104,351	9,772	10.33%
249	Tourism & Promotion	785,300	559,473	(225,827)	-28.76%	785,300	821,801	36,501	4.65%
118	Debt	2,919,736	2,795,323	(124,413)	-4.26%	2,919,736	2,795,323	(124,413)	-4.26%
109	Hotel/Motel	679,000	339,500	(339,500)	-50.00%	679,000	305,500	(373,500)	-55.01%
110	Hotel/County	140,470	100,750	(39,720)	-28.28%	140,470	100,750	(39,720)	-28.28%
229	Criminal Law	10,200	10,200	0	0.00%	30,000	1,710	(28,290)	-94.30%
233	Courts Technology	54,100	43,900	(10,200)	-18.85%	61,098	50,002	(11,096)	-18.16%
301	TIRZ No. 1	43,316	116,483	73,167	168.91%	0	0	0	-
203	Airport Capital Imprv	675,000	225,000	(450,000)	-66.67%	725,000	225,000	(500,000)	-68.97%
217	2017 Capital Projects	10,000	1,200	(8,800)	-88.00%	1,000,378	636,815	(363,563)	-36.34%
234	Parks Capital Imprv	984,550	813,900	(170,650)	-17.33%	1,285,300	842,950	(442,350)	-34.42%
237	Streets/Drainage	3,458,000	6,500	(3,451,500)	-99.81%	4,232,186	2,645,000	(1,587,186)	-37.50%
102/122	Electric/Purchased Power	23,229,442	22,184,985	(1,044,457)	-4.50%	23,393,323	23,293,591	(99,732)	-0.43%
103/123	Gas/Purchased Commodity	3,275,852	2,712,204	(563,648)	-17.21%	3,282,025	3,035,303	(246,722)	-7.52%
104	Water	5,963,080	8,932,901	2,969,821	49.80%	5,959,723	9,794,317	3,834,594	64.34%
105	Wastewater	5,919,037	4,448,053	(1,470,984)	-24.85%	5,333,807	4,870,168	(463,639)	-8.69%
106	Sanitation	3,577,092	2,147,821	(1,429,271)	-39.96%	4,048,565	2,377,456	(1,671,109)	-41.28%
107	Drainage	495,178	673,857	178,679	36.08%	326,919	344,520	17,601	5.38%
220	Central Fleet	142,200	101,300	(40,900)	-28.76%	157,329	113,575	(43,754)	-27.81%
240	Vehicles/Equip Replacement	558,336	241,414	(316,922)	-56.76%	385,803	223,211	(162,592)	-42.14%
500	Workers' Comp	196,907	138,268	(58,639)	-29.78%	172,900	117,270	(55,630)	-32.17%
250	BCDC	1,852,596	1,763,193	(89,403)	-4.83%	1,852,596	1,763,193	(89,403)	-4.83%
252	BCDC Capital Projects	1,003,000	3,000	(1,000,000)	-99.70%	1,297,000	297,000	(1,000,000)	-77.10%
TOTAL		\$ 78,025,383	\$ 67,218,547	\$ (10,806,836)	-13.85%	\$ 80,331,723	\$ 73,655,428	\$ (6,676,295)	-8.31%

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**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY20-21 BUDGET**

	GENERAL FUND									DEBT	COMPONENT UNIT	SPECIAL REVENUE FUNDS			
	GENERAL	POLICE DEPT	MOTOR/	PUBLIC	FEMA	DONA-	FIRE DEPT	CAPITAL/	TOURISM &		BCDC &	HOTEL/	HOTEL/	CRIM LAW	COURTS
		GRANTS	PD EQUIP	SAFETY	DISASTER	TIONS	GRANTS	NON-ROUTINE	PROMOTION		BCDC CAPITAL	MOTEL	TAX CNTY	ENFORCE	TECH
BEGINNING BALANCE	4,390,169	\$0	\$0	7,784	(279,059)	281,157	\$0	104,351	262,328	668,368	1,427,030	99,790	31,145	46,999	50,476
REVENUES															
TAXES	12,721,439	-	-	-	-	-	-	-	-	2,784,323	1,744,776	337,500	100,000	-	-
LICENSES AND PERMITS	164,485	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	377,000	10,000	2,844	3,400	-	-	356,629	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	620,342	-	-	-	-	-	-	-	252,973	-	-	-	-	-	43,400
FINES AND FORFEITURES	614,617	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT INCOME	128,800	-	-	-	-	-	-	-	-	11,000	18,000	2,000	750	200	500
PAYMENT FROM COMPONENT UNIT	277,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-	81,000	-	-	1,000	-	-	-	-	-	-
MISCELLANEOUS	201,303	-	-	-	-	-	-	-	-	-	3,417	-	-	10,000	-
TOTAL REVENUES	\$15,104,986	\$10,000	\$2,844	\$3,400	\$0	\$81,000	\$356,629	\$0	\$253,973	\$2,795,323	\$1,766,193	\$339,500	\$100,750	\$10,200	\$43,900
EXPENDITURES															
CURRENT															
CULTURE AND RECREATION	3,484,067	-	-	-	-	18,500	-	-	821,801	-	146,205	-	100,750	-	-
GENERAL GOVERNMENT	5,598,721	-	-	-	-	55,000	-	104,351	-	-	-	-	-	-	32,002
HEALTH AND WELFARE	559,697	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-
HIGHWAYS AND STREETS	1,329,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	7,310,100	10,000	2,844	7,200	-	38,000	374,336	-	-	-	-	-	-	1,710	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	373,010	-	-	-	-
COST OF SALES AND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WASTEWATER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DRAINAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE															
INTEREST & FISCAL CHARGES	-	-	-	-	-	-	-	-	-	615,901	74,101	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-	-	-	-	-	2,179,422	150,377	-	-	-	-
CAPITAL OUTLAY	65,000	-	-	-	-	-	-	-	-	-	297,000	-	-	-	-
TOTAL EXPENDITURES	\$18,347,535	\$10,000	\$2,844	\$7,200	\$0	\$114,500	\$374,336	\$104,351	\$821,801	\$2,795,323	\$1,040,693	\$0	\$100,750	\$1,710	\$32,002
OTHER FINANCING SOURCES (USES)															
TRANSFERS IN	3,272,756	-	-	-	-	-	17,707	-	305,500	-	-	-	-	-	-
TRANSFERS OUT	(40,207)	-	-	-	-	-	-	-	-	-	-	(305,500)	-	-	(18,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	(1,019,500)	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CREDIT LINE PROCEEDS	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$3,242,549	\$0	\$0	\$0	\$0	\$0	\$17,707	\$0	\$305,500	\$0	(\$1,019,500)	(\$305,500)	\$0	\$0	(\$18,000)
CHANGE IN FUND BALANCE	-	-	-	(3,800)	-	(33,500)	0	(104,351)	(262,328)	-	(294,000)	34,000	-	8,490	(6,102)
ENDING FUND BALANCE	\$4,390,169	\$0	\$0	\$3,984	(\$279,059)	\$247,657	\$0	\$0	(\$0)	\$668,368	\$1,133,030	\$133,790	\$31,145	\$55,489	\$44,374

**CITY OF BRENHAM
COMBINED FUND SUMMARY
FY20-21 BUDGET**

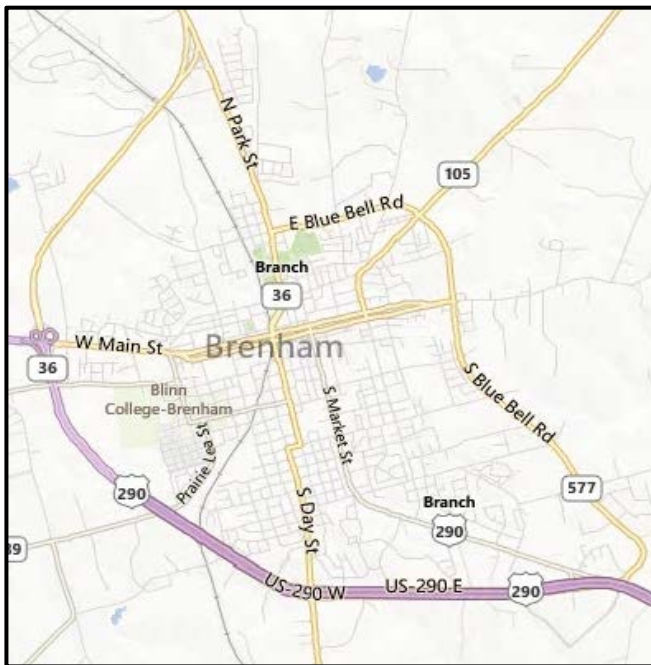
	CAPITAL PROJECT FUNDS				ENTERPRISE FUNDS						INTERNAL SERVICE FUNDS			TOTAL	
	TIRZ #1	AIRPORT CAPITAL	2017 CAP PROJ	PARKS CAP IMPROV	STREET DRAINAGE	ELECTRIC	GAS	WATER	WASTE-WATER	SANI-TATION	DRAINAGE	CENTRAL FLEET	VEH/EQUIP REPLACE		WORKERS' COMP
BEGINNING BALANCE	45,131	0	635,615	38,762	2,672,022	9,530,629	1,489,415	1,803,505	98,296	1,080,251	332,741	100,387	213,653	228,581	\$25,359,526
REVENUES															
TAXES	116,483	-	-	-	-	-	-	-	-	-	-	-	-	-	17,804,521
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164,485
INTERGOVERNMENTAL	-	202,500	-	66,400	-	-	-	3,415,430	623,575	-	-	-	-	-	5,057,778
CHARGES FOR SERVICES	-	-	-	-	-	21,374,511	2,698,704	4,377,844	3,808,478	2,024,321	673,857	100,000	241,414	136,768	36,352,612
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	614,617
INVESTMENT INCOME	-	-	1,200	-	6,500	189,901	13,500	16,400	15,500	3,500	-	1,300	-	1,500	410,551
PAYMENT FROM COMPONENT UNIT	-	-	-	742,500	-	-	-	-	-	-	-	-	-	-	1,019,500
CONTRIBUTIONS AND DONATIONS	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	87,000
MISCELLANEOUS	-	-	-	-	-	18,688	-	61,146	500	120,000	-	-	-	-	415,054
TOTAL REVENUES	\$116,483	\$202,500	\$1,200	\$813,900	\$6,500	\$21,583,100	\$2,712,204	\$7,870,820	\$4,448,053	\$2,147,821	\$673,857	\$101,300	\$241,414	\$138,268	\$61,926,118
EXPENDITURES															
CURRENT															
CULTURE AND RECREATION	-	-	-	82,500	-	-	-	-	-	-	-	-	-	-	4,653,823
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,790,074
HEALTH AND WELFARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	562,697
HIGHWAYS AND STREETS	-	225,000	336,815	-	-	-	-	-	-	-	-	-	-	-	1,891,765
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,744,190
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	373,010
COST OF SALES AND SERVICES	-	-	-	-	-	15,072,676	1,274,270	392,946	-	-	-	-	-	-	16,739,892
ELECTRIC	-	-	-	-	-	3,516,213	-	-	-	-	-	-	-	-	3,516,213
GAS	-	-	-	-	-	-	549,797	-	-	-	-	-	-	-	549,797
WATER	-	-	-	-	-	-	-	2,202,151	-	-	-	-	-	-	2,202,151
WASTEWATER	-	-	-	-	-	-	-	-	1,785,841	-	-	-	-	-	1,785,841
SANITATION	-	-	-	-	-	-	-	-	-	2,027,821	-	-	-	-	2,027,821
DRAINAGE	-	-	-	-	-	-	-	-	-	-	270,790	-	-	-	270,790
GROSS REVENUE TAX	-	-	-	-	-	1,454,103	187,635	297,405	254,343	-	-	-	-	-	2,193,486
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-	-	18,086	-	117,270	135,356
DEBT SERVICE															
INTEREST & FISCAL CHARGES	-	-	-	-	-	62,997	-	263,933	96,861	-	8,978	2,705	17,250	-	1,142,726
PRINCIPAL RETIREMENT	-	-	-	-	-	75,332	-	765,401	1,385,171	-	64,752	27,784	205,961	-	4,854,200
CAPITAL OUTLAY															
TOTAL EXPENDITURES	\$0	\$225,000	\$636,815	\$842,950	\$2,645,000	\$21,368,224	\$2,433,269	\$9,180,589	\$4,504,291	\$2,027,821	\$344,520	\$113,575	\$223,211	\$117,270	\$68,415,580
OTHER FINANCING SOURCES (USES)															
TRANSFERS IN	-	22,500	-	-	-	601,885	-	-	-	-	-	-	-	-	4,220,348
TRANSFERS OUT	-	-	-	-	-	(1,925,367)	(602,034)	(613,728)	(365,877)	(349,635)	-	-	-	-	(4,220,348)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,019,500)
ISSUANCE OF DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
CREDIT LINE PROCEEDS	-	-	-	-	-	-	-	1,062,081	-	-	-	-	-	-	1,072,081
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$22,500	\$0	\$0	\$0	(\$1,323,482)	(\$602,034)	\$448,353	(\$365,877)	(\$349,635)	\$0	\$0	\$0	\$0	\$52,581
CHANGE IN FUND BALANCE	116,483	-	(635,615)	(29,050)	(2,638,500)	(1,108,606)	(323,099)	(861,416)	(422,115)	(229,635)	329,337	(12,275)	18,203	20,998	(6,436,880)
ENDING FUND BALANCE	\$161,614	\$0	(\$0)	\$9,712	\$33,522	\$8,422,023	\$1,166,316	\$942,089	(\$323,820)	\$850,616	\$662,078	\$88,112	\$231,856	\$249,579	\$18,922,646

Information on the City of Brenham

City Profile

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.

Introduction

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.

City Profile

Information on the City of Brenham

Government

The charter provides for a City Council-City Manager form of government. The City Council is the principal legislative body of the City. The Mayor and two Council members are elected from the City at large to serve 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 240.04 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.



Readers Guide, Fund Structure and Accounting Basis

The City of Brenham uses fund accounting to ensure compliance with finance related legal requirements. The chart below shows all the funds included in the budget and the accounting basis for the CAFR versus the Budget. The budget document follows the fund layout below.

Readers
Guide

		CAFR	BUDGET					
PRIMARY GOVERNMENT	GOVERNMENTAL FUNDS	101 GENERAL FUND (MAIN OPERATING FUND) 222 POLICE DEPT GRANTS (SUB-FUND) 225 MOTORCYCLE/PD EQUIPMENT (SUB-FUND) 226 PUBLIC SAFETY TRAINING (SUB-FUND) 227 FEMA DISASTER RELIEF (SUB-FUND) 232 DONATIONS (SUB-FUND) 235 FIRE DEPT GRANTS (SUB-FUND) 236 CAPITAL/NON-ROUTINE ITEMS (SUB-FUND) 249 TOURISM & MARKETING (SUB-FUND)	MODIFIED ACCRUAL	MODIFIED ACCRUAL W/EXCEPT- IONS*				
		DEBT SERVICE						
		118 DEBT SERVICE FUND						
		OTHER GOVERNMENTAL FUNDS			SPECIAL REVENUE FUNDS	109 HOTEL/MOTEL FUND 110 HOTEL/MOTEL FUND COUNTY 229 CRIMINAL LAW ENFORCEMENT FUND 233 COURTS SECURITY/TECHNOLOGY FUND 301 TIRZ NO 1 FUND		
						CAPITAL PROJECT FUNDS	203 AIRPORT CAPITAL IMPROVEMENTS FUND 217 2017 CAPITAL PROJECTS FUND 234 PARKS CAPITAL IMPROVEMENTS FUND 237 STREETS/DRAINAGE FUND	
							ENTERPRISE FUNDS	
							102 ELECTRIC FUND 122 ELECTRIC WPC (SUB-FUND) 103 GAS FUND 123 GAS WPC (SUB-FUND) 104 WATER FUND 105 WASTEWATER FUND 106 SANITATION FUND 107 DRAINAGE FUND	
							INTERNAL SERVICE FUNDS	
		220 CENTRAL FLEET FUND 240 VERF FUND 500 WORKERS COMP FUND						
		BUSINESS-TYPE FUNDS					ACCRUAL	ACCRUAL W/EXCEPT- IONS*
	COMPONENT UNIT	BRENHAM COMMUNITY DEVELOPMENT CORPORATON		250 BCDC	MODIFIED ACCRUAL W/EXCEPT- IONS*			
				252 BCDC CAPITAL PROJECTS FUND				

Introduction

*Exceptions: 1) Capital expenditures are budgeted instead of depreciation; 2) Debt principal payments are budgeted; 3) Amortization of bond premiums/discounts are not budgeted; 4) Losses on sale of fixed assets are not budgeted and sales are budgeted only if the asset is fully depreciated; and 5) Accrued comp time is not budgeted. Budgetary control is at the fund level. Budget amendments must be done by ordinance.

Readers
Guide

Plan 2040, Brenham Comprehensive Plan - Guiding Principles

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

Plan 2040 Focus Areas include:

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

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

Guiding Principle 1 (GP1)

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

Guiding Principle 2 (GP2)

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

Guiding Principle 3 (GP3)

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

Guiding Principle 4 (GP4)

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

Guiding Principle 5 (GP5)

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

Plan 2040, Brenham Comprehensive Plan - Goals

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

Goals - Land Use and Development (GLUD)

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

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

Goals - Growth Capacity (GC)

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

Introduction

Planning Process

Plan 2040, Brenham Comprehensive Plan - Goals (continued)

Planning
Process

Economic Opportunity Well-constructed economic development policies and incentives will provide City government the greatest opportunity to influence the quality, quantity and timing of development and shift some of the risk of public improvement to private sector partners.

Goals - Economic Opportunity (EO)

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

Transportation Top roadway-related issues facing Brenham include improving safety and connectivity and relieving congestion. Overall, there are no significant traffic concerns based on projected population growth and development. However, each new development project should be evaluated for potential impact on the road network.

Goals - Transportation (T)

- T1.** Improved traffic flow, safety and cross-town connectivity.
- T2.** Increased opportunities for Brenham's residents and visitors to safely walk and bike within the City, whether for work, shopping or recreation.
- T3.** A street system that is in good repair and is safe and inviting for all users (vehicles, bicyclists, and pedestrians), utilizing the "Complete Streets" concept whenever feasible.
- T4.** Enhanced partnerships and collaborative relationships with the Texas Department of Transportation (TxDOT), Union Pacific Railroad, and other transportation partners.

Introduction

Planning
Process

Plan 2040, Brenham Comprehensive Plan - Goals (continued)

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

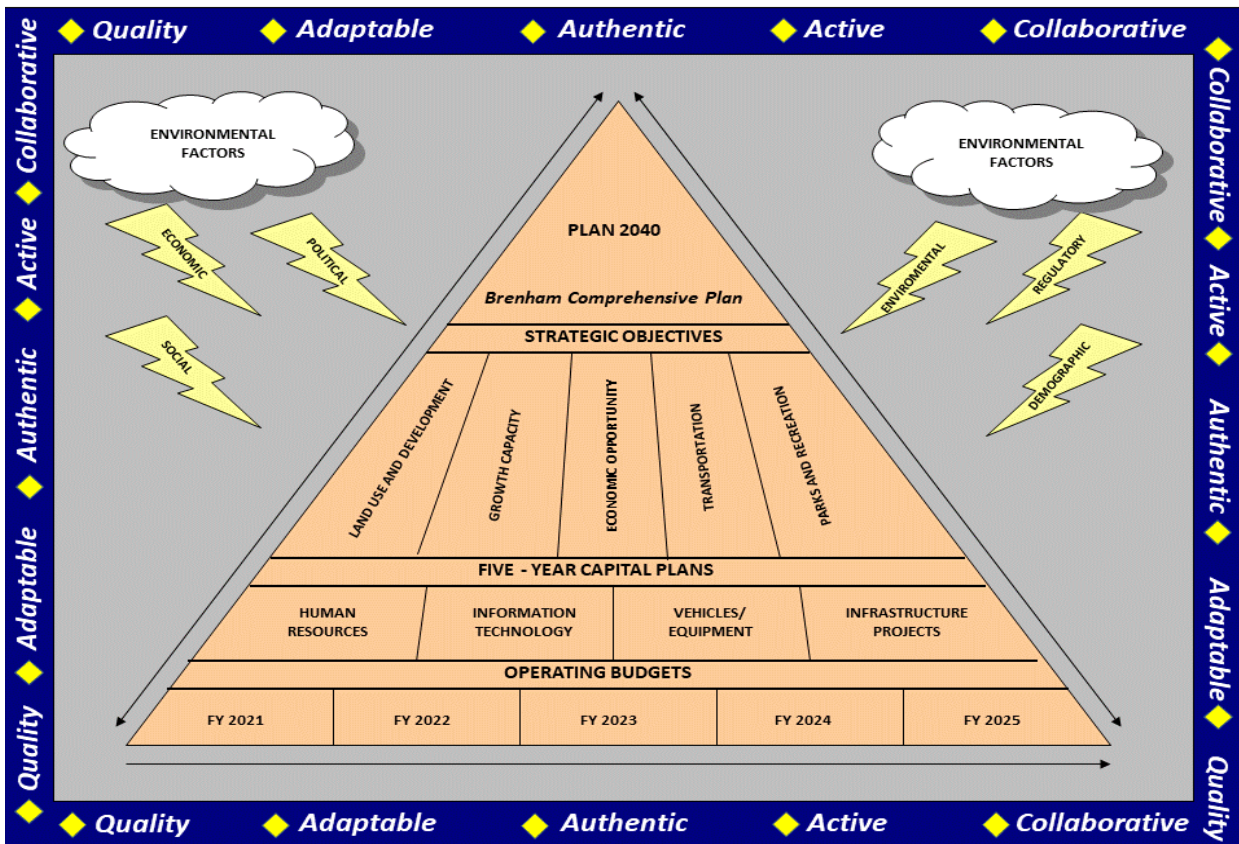
Goals - Parks and Recreation (PR)

- PR1.** A continued provision of high-quality park space and recreational programming to meet the needs of residents and visitors.
- PR2.** An emphasis on Brenham's natural, historic, recreational, and cultural assets in marketing and economic development efforts.
- PR3.** A renewed focus on pedestrian and bicyclist access and safety within the City, including connecting to park and recreation sites, via trails, sidewalks, and on-street bicycle facilities.

Capital Plan and Budget Integration

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

Introduction



Budget Calendar

MARCH 2020						
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 2020						
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 2020						
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 2020						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JULY 2020						
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				

AUGUST 2020						
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					

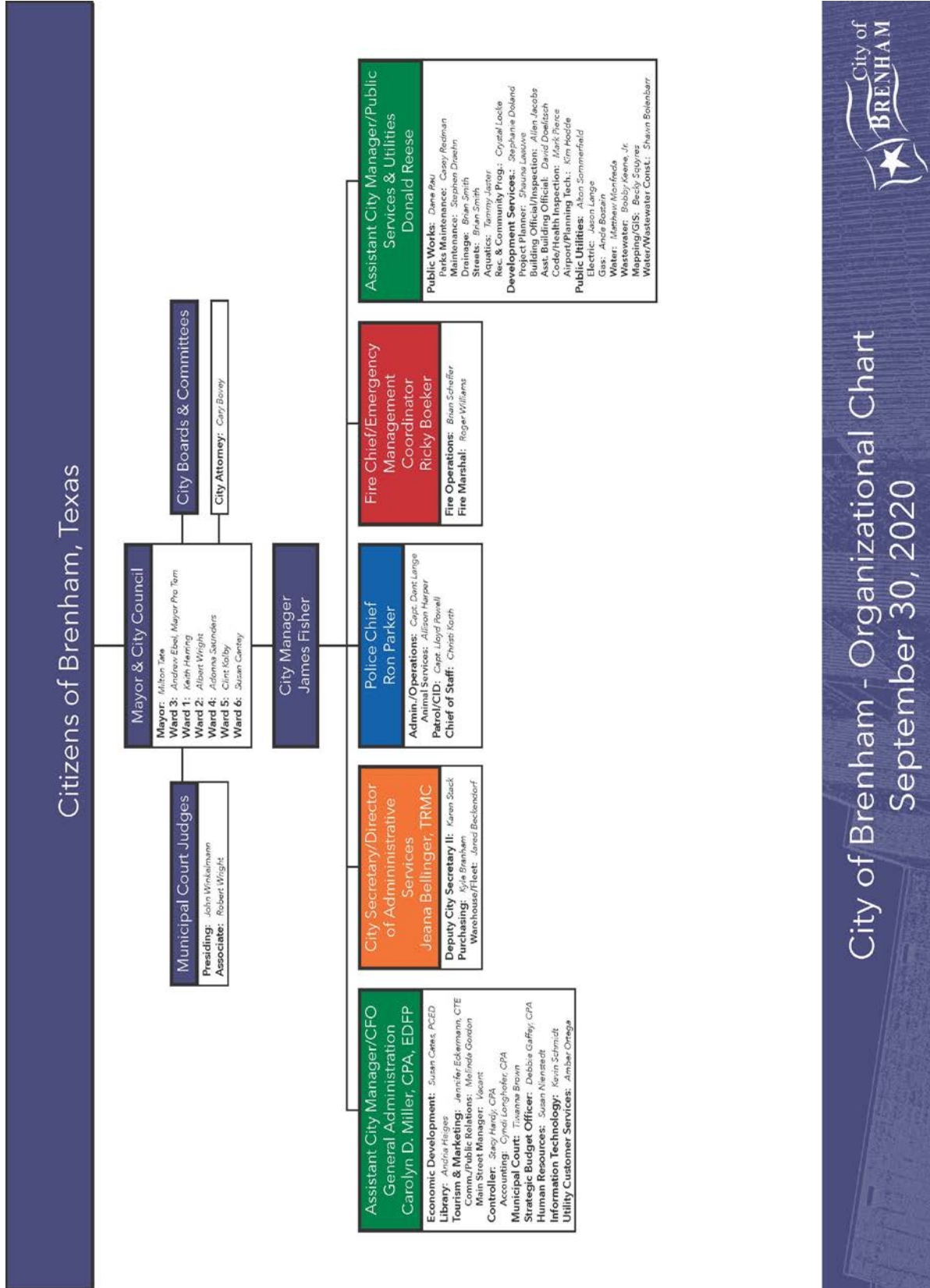
SEPTEMBER 2020						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER 2020						
S	M	T	W	T	F	S
				1	2	3

- **MARCH**
 - ✓ Began assessment of COVID-19 impact on City
 - ✓ Deferred unnecessary capital spending
- **APRIL**
 - ✓ 20th-24th - General Fund Departments RAEs and budgets "Worst Case" Scenario Round #1 prepared
 - ✓ Personnel model updated
 - ✓ Furlough plan developed
- **MAY**
 - ✓ 4th, 5th 7th - Utility Funds Departments RAEs and budgets prepared
 - ✓ 19th-21st - General Fund Departments RAEs and budgets Round #2 prepared
 - ✓ Complete revenue forecasts for all funds
 - ✓ Enter department budgets into INCODE
 - ✓ Prepare department budgets and financial statements in Excel
 - ✓ Personnel model updated
- **JUNE**
 - ✓ 5th - Budget overview with City Manager
 - ✓ 12th - Early Retirement Program
 - ✓ Personnel model updated
- **JULY**
 - ✓ 16th - Council/Staff Budget Workshop
 - ✓ 25th - Appraisal Roll Certified
 - ✓ 30th - Calculate No-New Revenue Rate; Voter Approval Rate and De Minimus Rate; post rates and other required information on City website and submit forms to Tax Assessor
 - ✓ Personnel model finalized
- **AUGUST**
 - ✓ 6th - Discuss Tax Rate, take record vote, set Public Hearings
 - ✓ 7th - Publish Proposed Budget on City website
 - ✓ 13th - Council/Staff Budget Workshop
 - ✓ 18th - Notice of Budget Hearing (newspaper & City website)
 - ✓ 21st - Notice of Proposed Tax Rate & Hearing (newspaper & City website)
 - ✓ 25th - Notice of Proposed Tax Rate & Hearing (newspaper)
- **SEPTEMBER**
 - ✓ 3rd - Public Hearing on Budget
 - ✓ 3rd - Adopt Budget (1st Reading & Record Vote)
 - ✓ 3rd - Public Hearing on Tax Rate
 - ✓ 3rd - Ratification of Property Tax Increase in Budget
 - ✓ 3rd - Adopt Tax Rate (1st Reading & Record Vote)
 - ✓ 17th - Adopt Budget (2nd Reading)
 - ✓ 17th - Adopt Tax Rate (2nd Reading)
 - ✓ 18th - Statement on Tax Rate published on City website
 - ✓ 23rd - Adopted Budget filed with County Clerk
 - ✓ 29th - Last day to adopt Tax Rate and Budget
- **OCTOBER** - Beginning of fiscal year

Introduction

Organization Chart




City of Brenham - Organizational Chart
 September 30, 2020

Introduction

Personnel - Full-Time Equivalent (FTEs)

	FY19			FY20			FY21		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
GENERAL FUND									
049 MARKETING & PR	3.75	0.98	4.73	4.00	1.11	5.11	4.50	1.11	5.61
144 PARKS & REC	13.50	3.17	16.67	12.50	3.28	15.78	12.00	3.28	15.28
146 LIBRARY	4.00	3.23	7.23	4.00	3.23	7.23	4.00	3.23	7.23
149 AQUATIC CENTER	3.50	13.93	17.43	3.00	13.93	16.93	2.50	13.93	16.43
121 ADMINISTRATION	4.50	0.57	5.07	4.00	0.93	4.93	4.00	0.93	4.93
122 DEVELOPMENT SVCS	6.50	0.70	7.20	6.50	0.70	7.20	8.50	-	8.50
123 HUMAN RESOURCES	2.00	0.50	2.50	2.00	0.50	2.50	2.00	0.50	2.50
131 MAINTENANCE	8.00	0.50	8.50	7.50	0.38	7.88	7.50	0.38	7.88
133 FINANCE	10.00	0.12	10.12	10.00	0.12	10.12	10.00	0.12	10.12
135 PURCHASING/WHSE	3.00	0.47	3.47	2.50	0.47	2.97	3.50	-	3.50
155 MUNICIPAL COURT	5.00	0.25	5.25	5.00	0.25	5.25	4.00	0.25	4.25
167 GENERAL GOVT SVCS	1.00	0.38	1.38	1.00	-	1.00	1.00	-	1.00
172 IT	5.00	0.18	5.18	5.00	0.18	5.18	5.00	0.18	5.18
154 ANIMAL SERVICES	7.00	0.72	7.72	7.00	1.00	8.00	7.00	1.00	8.00
141 STREETS	15.00	-	15.00	12.07	-	12.07	13.00	-	13.00
050 COMMUNICATIONS	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
151 POLICE	43.00	-	43.00	43.00	-	43.00	43.00	-	43.00
152 FIRE	19.25	-	19.25	19.25	0.43	19.68	19.25	-	19.25
SUBTOTAL	154.25	25.71	179.96	148.57	26.51	175.08	151.00	24.91	175.91
ELECTRIC FUND									
132 CUSTOMER SVC	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
160 PUBLIC UTILITIES	9.50	-	9.50	10.50	-	10.50	10.50	-	10.50
161 ELECTRIC	11.00	-	11.00	11.00	-	11.00	11.00	-	11.00
SUBTOTAL	26.50	-	26.50	27.50	-	27.50	27.50	-	27.50
GAS FUND									
162 GAS	5.00	-	5.00	5.00	-	5.00	5.00	-	5.00
WATER FUND									
163 WATER TREATMENT	7.50	-	7.50	7.50	-	7.50	8.25	-	8.25
164 WATER CONSTRUCTION	4.80	-	4.80	4.80	-	4.80	5.90	-	5.90
SUBTOTAL	12.30	-	12.30	12.30	-	12.30	14.15	-	14.15
WASTEWATER FUND									
165 WASTEWATER CONSTRUCT	3.20	-	3.20	3.20	-	3.20	4.10	-	4.10
166 WASTEWATER TREATMEN	4.50	-	4.50	4.50	-	4.50	5.75	-	5.75
SUBTOTAL	7.70	-	7.70	7.70	-	7.70	9.85	-	9.85
DRAINAGE FUND									
	-	-	-	2.93	-	2.93	2.00	-	2.00
SANITATION FUND									
042 TRANSFER STATION	4.25	-	4.25	4.50	-	4.50	-	-	-
043 COLLECTION STATION	2.25	-	2.25	2.50	-	2.50	-	-	-
140 RECYCLING CENTER	2.75	0.47	3.22	3.00	0.47	3.47	-	-	-
142 RESIDENTIAL COLLECTION	2.75	-	2.75	3.00	-	3.00	-	-	-
SUBTOTAL	12.00	0.47	12.47	13.00	0.47	13.47	-	-	-
TOURISM & MKTING FUND									
	4.25	0.67	4.92	3.00	1.63	4.63	3.50	1.13	4.63
BRENHAM COMMUN DEV									
	-	-	-	1.00	-	1.00	1.00	-	1.00
TOTAL CITY	222.00	26.85	248.85	221.00	28.61	249.61	214.00	26.04	240.04

Personnel

Introduction

Personnel

Fund Description

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

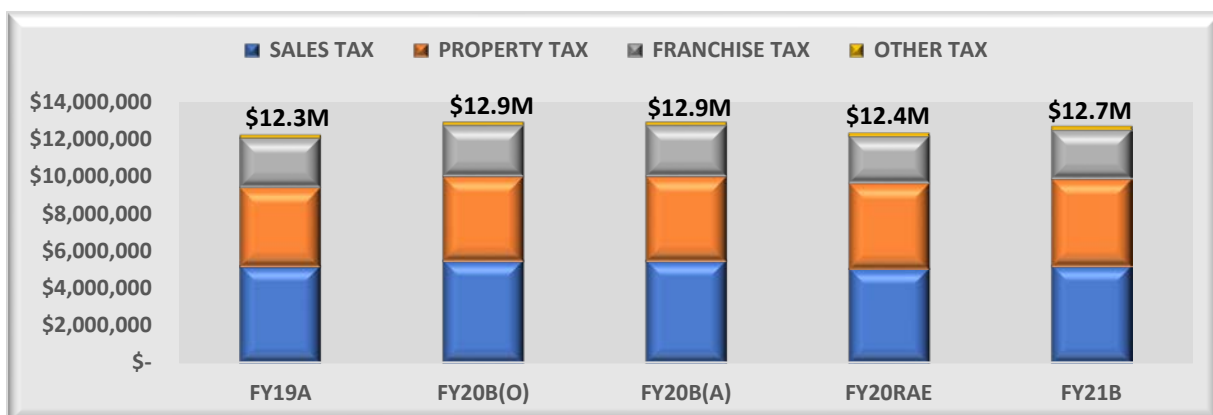
Revenues

Revenues for FY20-21 are projected at \$15.1 million. This is an increase of \$548,379 or 3.8 percent over FY20 RAE (Revised Annual Estimate) but (\$267,655) or (1.7) percent lower than FY19-20 Budget.



Over 84 percent (\$12.7 million) of General Fund revenues comes from taxes, comprised of sales tax, property tax, and franchise tax. Revenue assumptions include:

- Post-COVID sales tax rebound in FY20-21 to FY18-19 level;
- Property tax revenue based on \$1,508,964,346 in valuations less \$231,966,132 in the over 65 tax ceiling; a \$0.320 O&M tax rate per \$100 valuation with a 98.54 percent collection rate, less an adjustment of \$116,483 for TIRZ 1; and
- Stable franchise tax with modest growth in consumption across all utilities.

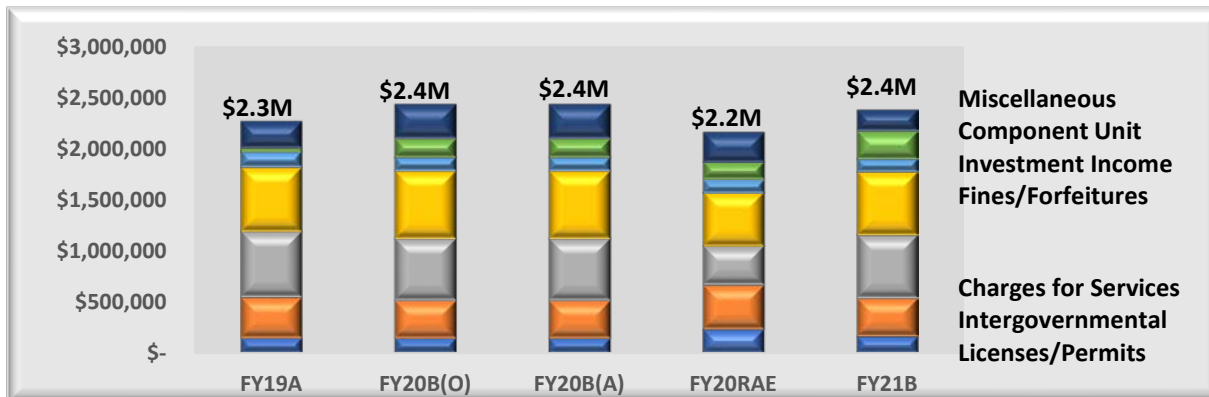


General Fund

Revenues (continued)

Over 15 percent or \$2.4 million of revenues are from other sources which include licenses and permits, intergovernmental, charges for services, fines and forfeitures, investment income, payment from component unit, and miscellaneous revenues. Revenue projections for other sources were based on one or more factors, including:

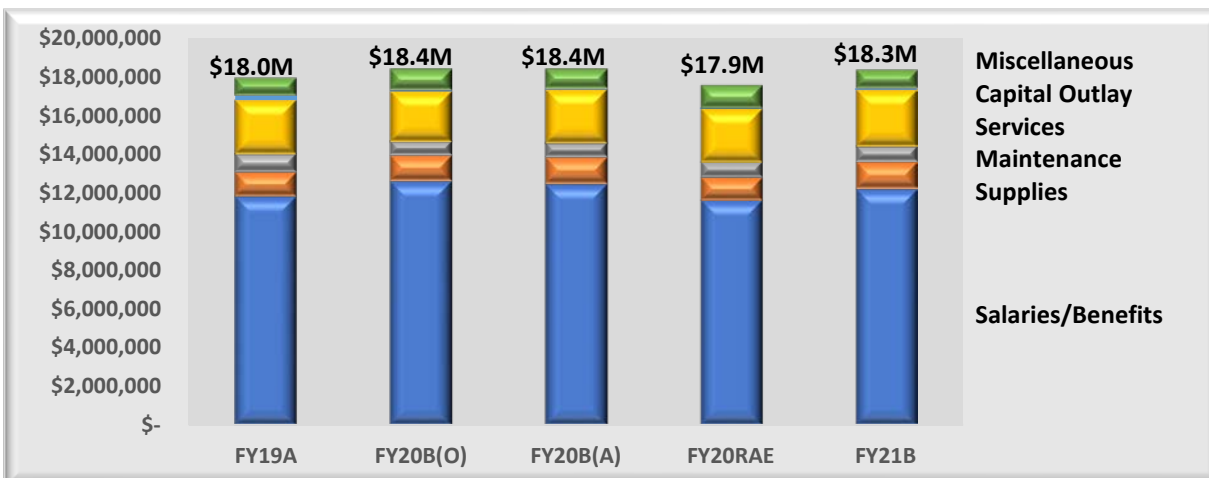
- Historic run rates feeding a linear model/formula to forecast future revenues;
- Known contractual arrangements and intergovernmental agreements;
- BCDC budgetary commitments for recreational program support (component unit); and
- Other economic factors, such as interest rates, expansion plans, new programs, etc.



Expenditures

Budgeted expenditures are \$18.3 million. This is an increase of \$755,283 (4.3 percent) and a decrease of (\$44,893) (-0.2 percent) over FY19-20 RAE and Budget, respectively. Budget drivers are influenced by COVID recovery and include:

- Continuation of STEP-pay program but no COLA;
- Deferral of street rebuild projects until completion of a pavement assessment survey; and
- Deferral of the vehicle/equipment replacement program until FY21-22.



General Fund

Other Financing Sources/(Uses)

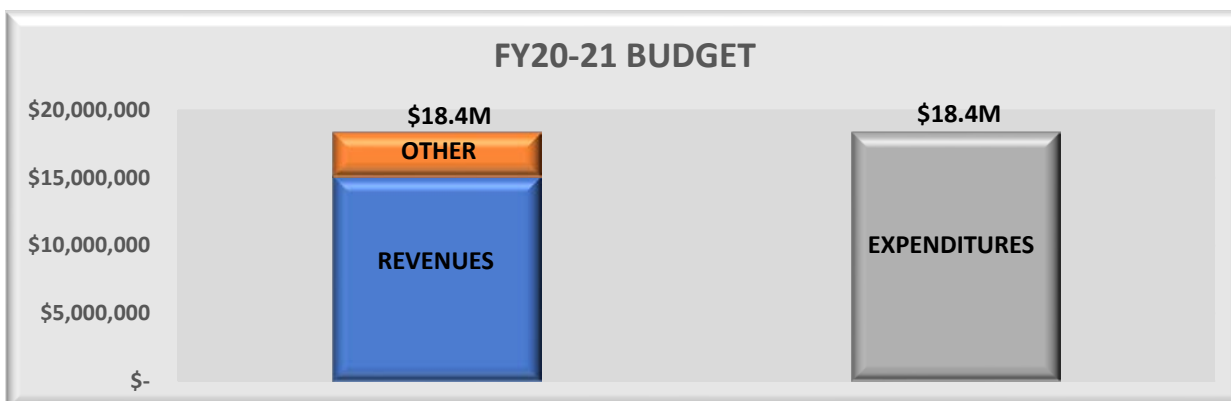
Revenues are supplemented by other financing sources for covering operating expenditures and capital outlay. Other financing sources includes transfers-in from other funds, pass-through debt proceeds, insurance proceeds, and possible use of General Fund (excess) reserves. There is \$3.3 million budgeted for other financing sources. Over 99 percent is transfers-in from the utility funds for reimbursement to the General Fund for shared service costs. Other Financing Uses are primarily transfers-out of the General Fund to other funds for capital outlays, such as airport projects and vehicles and equipment purchases. End-of-year budget surpluses, retained in the General Fund, are shown as a contribution to General Fund reserves.

Net other financing sources/(uses) is shown on the chart below.



Balanced Budget

The FY20-21 Budget for the General Fund (Fund 101) is balanced with revenues and other financing sources/(uses) equal to expenditures. Over 98 percent of revenues, other financing sources/(uses), and expenditures are annually re-occurring and General Fund reserves are not being used as a financing source for any re-occurring operating expenditures.

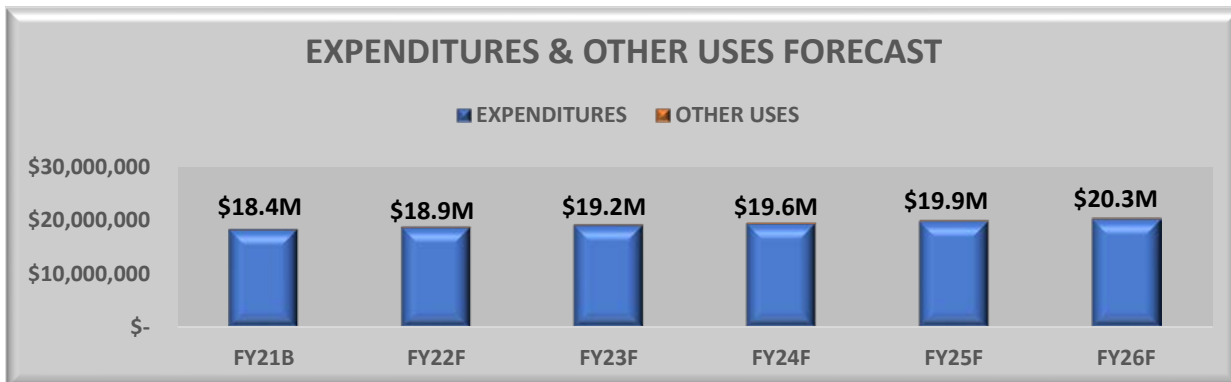
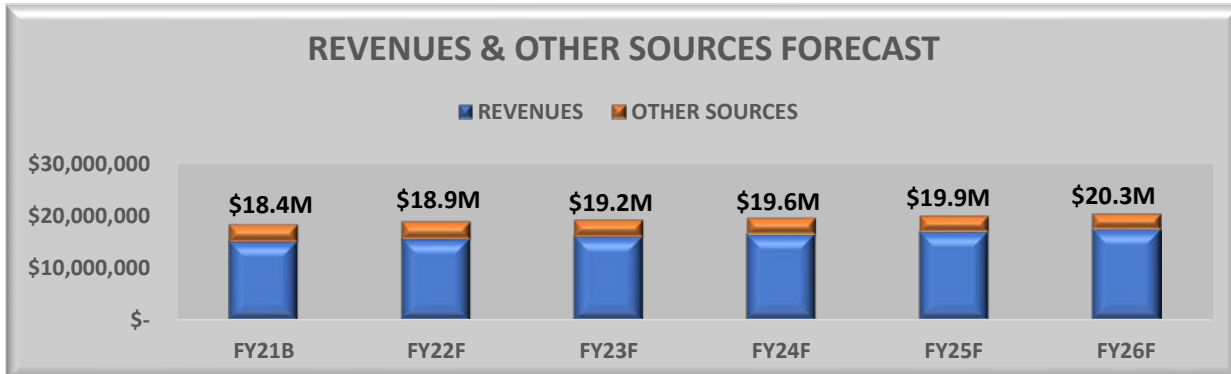


Financial 5-Year Forecast

The financial forecast for the General Fund (Fund 101) reveals a balance between reoccurring revenues and other financing sources with reoccurring expenditures and uses of financing sources. The forecast incorporates a gradual reduction in transfers-in from the Electric Fund for indirect expenditure reimbursement. This places a greater burden on reoccurring revenues for funding General Fund operating expenditures and departmental expenditure control. Approximately 50 percent of the annual growth in expenditures is needed for rental payments into the VEF for vehicle replacements. The transfers-out forecast represents a transfer of auction proceeds from the sale of replaced vehicles and equipment to the VEF.

General Fund

FY	TYPE	REVENUES	EXPENDITURES	OTHER FINANCING SOURCES/(USES)			INC/(DEC) RESERVES
				TRANS-IN	TRANS-OUT	OTHER	
2015-16	ACTUAL	\$ 13,317,048	\$ 15,300,206	\$ 2,891,934	\$ (917,869)	\$ 104,756	\$ 95,664
2016-17	ACTUAL	\$ 13,620,303	\$ 16,267,490	\$ 3,251,353	\$ (1,586,998)	\$ 1,388,522	\$ 405,691
2017-18	ACTUAL	\$ 13,910,140	\$ 16,888,928	\$ 3,373,339	\$ (211,014)	\$ (6,129)	\$ 177,408
2018-19	ACTUAL	\$ 14,577,199	\$ 17,957,443	\$ 3,579,338	\$ (480,292)	\$ 12,734	\$ (268,464)
2019-20	BUDGET(O)	\$ 15,372,641	\$ 18,392,428	\$ 3,384,271	\$ (1,374,484)	\$ 1,010,000	\$ -
2019-20	BUDGET(A)	\$ 15,372,641	\$ 18,392,428	\$ 3,384,271	\$ (1,374,484)	\$ 1,010,000	\$ -
2019-20	RAE	\$ 14,556,607	\$ 17,592,252	\$ 3,191,947	\$ (206,302)	\$ 10,000	\$ (40,000)
2020-21	BUDGET	\$ 15,104,986	\$ 18,347,535	\$ 3,272,756	\$ (40,207)	\$ 10,000	\$ -
2021-22	FORECAST	\$ 15,653,036	\$ 18,709,570	\$ 3,200,000	\$ (153,466)	\$ 10,000	\$ -
2022-23	FORECAST	\$ 16,059,510	\$ 19,090,116	\$ 3,125,000	\$ (104,394)	\$ 10,000	\$ -
2023-24	FORECAST	\$ 16,496,935	\$ 19,399,666	\$ 3,050,000	\$ (157,269)	\$ 10,000	\$ -
2024-25	FORECAST	\$ 16,951,190	\$ 19,827,510	\$ 2,975,000	\$ (108,680)	\$ 10,000	\$ -
2025-26	FORECAST	\$ 17,425,342	\$ 20,219,914	\$ 2,900,000	\$ (115,428)	\$ 10,000	\$ -



Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	12,303,086	12,936,484	12,936,484	12,383,714	12,721,439
LICENSES AND PERMITS	151,393	147,328	147,328	234,043	164,485
INTERGOVERNMENTAL	399,894	374,426	374,426	436,465	377,000
CHARGES FOR SERVICES	644,411	604,851	604,851	383,254	620,342
FINES AND FORFEITURES	624,913	659,846	659,846	523,956	614,617
INVESTMENT INCOME	153,981	135,000	135,000	132,266	128,800
PMT FROM BCDC	45,009	186,500	186,500	172,050	277,000
CONTRIBU/DONATIONS	-	-	-	-	-
MISCELLANEOUS	254,512	328,206	328,206	290,859	201,303
TOTAL REVENUES	14,577,199	15,372,641	15,372,641	14,556,607	15,104,986
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	3,413,888	3,518,926	3,519,517	3,031,165	3,484,067
GENERAL GOVERNMENT	6,237,315	5,969,790	5,967,719	5,964,490	5,598,721
HEALTH AND WELFARE	608,927	615,228	615,228	562,997	559,697
HIGHWAYS/STREETS	1,162,045	1,086,052	1,086,052	1,183,891	1,329,950
PUBLIC SAFETY	6,293,346	7,157,432	7,155,312	6,801,151	7,310,100
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	241,922	45,000	48,600	48,558	65,000
TOTAL EXPENDITURES	17,957,443	18,392,428	18,392,428	17,592,252	18,347,535
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(3,380,244)	(3,019,787)	(3,019,787)	(3,035,645)	(3,242,549)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	3,579,338	3,384,271	3,384,271	3,191,947	3,272,756
TRANSFERS OUT	(480,292)	(1,374,484)	(1,374,484)	(206,302)	(40,207)
ISSUANCE OF DEBT	-	1,000,000	1,000,000	-	-
INSURANCE PROCEEDS	12,734	10,000	10,000	10,000	10,000
RESERVE (ADDITION) USE	268,464	-	-	40,000	-
TOTAL OTHER FINANCING	3,380,244	3,019,787	3,019,787	3,035,645	3,242,549
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING					
FUND BALANCES - BEGINNING	4,699,744	4,430,169	4,430,169	4,430,169	4,390,169
NET CHANGE IN FUND BALANCE	(268,464)	-	-	(40,000)	-
ACCRUED COMP	(1,111)	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	4,430,169	4,430,169	4,430,169	4,390,169	4,390,169
(1) UNASSIGNED	4,239,065	4,239,065	4,239,065	4,199,065	4,199,065
DAYS RESERVES (FUND BASIS)	104.2	100.7	100.7	105.0	101.5

General Fund

Revenues - Taxes

IN \$	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
		BUDGET (O)	BUDGET (A)		
4-102.00 TAX RECEIPTS-GENERAL FUNCI	4,217,141	4,518,348	4,518,348	4,588,033	4,656,676
4-130.00 PENALTY AND INTEREST/TAX	40,761	34,255	34,255	34,257	45,000
4-131.00 PENALTY FOR LATE RENDITIO	3,548	3,648	3,648	3,720	6,000
4-140.00 CITY SALES TAX	5,217,475	5,509,316	5,509,316	5,076,894	5,234,329
4-150.00 UTIL FRANCHISE TAXES	2,386,756	2,448,743	2,448,743	2,235,546	2,335,434
4-156.00 GROSS RECPTS/FRANCHISE T/	265,722	255,149	255,149	260,743	261,000
4-157.00 SANITATION FRANCHISE TAX	28,063	29,745	29,745	31,949	33,000
4-170.00 MIXED BEVERAGES TAX RECP'	66,945	51,266	51,266	77,489	77,000
4-467.00 PHONE ACCESS LINE FEES	76,674	86,014	86,014	75,083	73,000
TOTAL TAXES	12,303,086	12,936,484	12,936,484	12,383,714	12,721,439
AS % OF REVENUES	84.4%	84.2%	84.2%	85.1%	84.2%
AS % OF EXPENDITURES	68.5%	70.3%	70.3%	70.4%	69.3%

Expenditures - Categories

IN \$	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
		BUDGET (O)	BUDGET (A)		
PERSONNEL	11,863,740	12,647,086	12,504,116	11,671,726	12,251,107
SUPPLIES	1,241,900	1,304,281	1,358,471	1,174,492	1,382,534
MAINTENANCE	953,020	738,737	748,486	793,670	800,725
CONTRACT SERVICES	2,763,790	2,588,209	2,753,581	2,731,894	2,920,287
CAPITAL OUTLAY	241,922	45,000	48,600	48,558	65,000
SUNDRIES	893,070	1,069,115	979,174	1,171,912	927,882
TOTAL EXPENDITURES	17,957,443	18,392,428	18,392,428	17,592,252	18,347,535
AS % OF REVENUES	123.2%	119.6%	119.6%	120.9%	121.5%

Transfers-In Utility Funds

IN \$	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
		BUDGET (O)	BUDGET (A)		
ELECTRIC FUND	2,012,712	1,922,619	1,922,619	1,869,021	1,925,367
GAS FUND	417,147	407,317	407,317	381,523	402,338
WATER FUND	430,645	376,869	376,869	353,003	372,262
WASTEWATER FUND	272,427	238,086	238,086	223,008	235,175
SANITATION FUND	359,858	351,380	351,380	188,624	
> RENTAL INCOME				50,000	120,000
> EXCESS RESERVES (TRANSITIONAL)				76,768	199,614
TOTAL TRANS-IN UTILITY FUNDS	3,492,789	3,296,271	3,296,271	3,141,947	3,254,756
AS % OF EXPENDITURES	19.5%	17.9%	17.9%	17.9%	17.7%

General Fund

Key Performance Index (KPIs)

Brenham's park inventory consists of seven developed parks with approximately 191 acres. The focus of the parks and recreation programs are based on a master planning process in 2014 and the more recent Brenham Comprehensive Plan, where residents identified their top priorities. Benchmarks are based on the 2019 National Recreation and Park Association (NRPA) performance review key findings for agencies with jurisdictions of fewer than 20,000 residents:

Park Measures	Budget	Goal	Benchmarks
City land used for parks and recreation	2%	5%	NRPA NATIONAL AVG - 15%
Residents per park	2,456	2,000	NRPA NATIONAL AVG - 1,231
Residents living within a 10-minute walk of a park	48%	50%	NRPA NATIONAL AVG - 54%
Acres of parkland per 1,000 residents	10.1	10.5	NRPA NATIONAL AVG - 11.8
Miles of trail for walking, running, hiking, and biking	4.8	6.0	NRPA NATIONAL AVG - 11.0

The purpose of the GFOA Awards Program is to encourage state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports (CAFRs) and budget documents of the very highest quality that reflect both transparency and best practices.

Financial Measures	Current	Goal	Benchmarks
Bond Rating	AA -	AA-	HOLD AT AA- (S&P)
Debt Ratio (Debt Service of Non-Capital Expenditures)	<17.5%	<17.5%	DEBT POLICY ALLOWS < 17.5%
GFOA CAFR Award	Awarded #20	Awarded #21	NATIONWIDE AWARDS - 4,354
GFOA Budget Award (COVID delay on #20)	Awarded #19	Awarded #21	NATIONWIDE AWARDS - 1,623

Pavement Condition Index (PCI) is a rating system for street conditions. Streets with a PCI from 85 to 100 are considered Good; 77 to 84 is Satisfactory; 50 to 69 is Fair; and anything below 50 is Poor.

Development Services Measure	Current	Goal	Benchmarks
Pavement Condition Index (PCI) (City Average)	66 (FAIR)	77 (SATISFACT)	SATISFACTORY

A traditional metric in evaluating whether a home is affordable to a homebuyer is by comparing their household income to the value of the home. The ratio is based on historical nationwide averages under healthy economic conditions and helps to better understand the relative cost of housing compared to incomes.

Development Services Measure	Current	Goal	Benchmarks
Affordable home ownership (house price to income)	1.38	1.25	CENSUS BUREAU AVG - 1.15

Texas crime rates are compiled to compensate for changes in the size of Texas' population and to show the number of people affected by crime in a given population. Data is for calendar year 2017.

Police Measure	Current	Goal	Benchmarks
Crime rate per 100,000 residents (2018)	2,524	2,272	STATE AVG - 2,778

Insurance Service Office (ISO) expert staff collects information about municipal fire protection efforts in communities throughout the United States. ISO analyzes the data and assigns a Public Protection Classification from 1 to 10, with 1 representing superior protection, while 10 indicates the program does not meet minimum criteria.

Fire Measure	Current	Goal	Benchmarks
ISO Rating	Class 3	Class 3 or LESS	ISO TOP QUARTILE: CLASS 1-4

General Fund

KPIs

General Fund

Fund 101

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Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-102.00	TAX RECEIPTS-GENERAL FUND	TAXES	4,217,141	4,518,348	4,518,348	4,588,033	4,656,676
4-130.00	PENALTY AND INTEREST/TAX	TAXES	40,761	34,255	34,255	34,257	45,000
4-131.00	PENALTY FOR LATE RENDITION	TAXES	3,548	3,648	3,648	3,720	6,000
4-140.00	CITY SALES TAX	TAXES	5,217,475	5,509,316	5,509,316	5,076,894	5,234,329
4-150.00	UTIL FRANCHISE TAXES	TAXES	2,386,756	2,448,743	2,448,743	2,235,546	2,335,434
4-156.00	GROSS RECPTS/FRANCHISE TAX	TAXES	265,722	255,149	255,149	260,743	261,000
4-157.00	SANITATION FRANCHISE TAX	TAXES	28,063	29,745	29,745	31,949	33,000
4-170.00	MIXED BEVERAGES TAX RECPT	TAXES	66,945	51,266	51,266	77,489	77,000
4-210.00	BEER/WINE LICENSE	CENSES & PERMI	3,660	5,629	5,629	7,200	7,000
4-250.00	WHISKEY/MALT/MIXED BEVERAG	CENSES & PERMI	8,825	7,002	7,002	5,887	8,000
4-260.00	NON-CONSENT TOWING LICENSE	CENSES & PERMI	1,036	3,493	3,493	1,563	1,500
4-270.00	MOBILE HOME PARK LICENSE	CENSES & PERMI	1,515	1,550	1,550	1,515	1,515
4-310.00	BUILDING PERMITS	CENSES & PERMI	105,150	97,640	97,640	180,372	110,000
4-315.00	NETWORK NODE PERMITS/FEES	CENSES & PERMI	-	-	-	1,000	-
4-320.00	ELECTRICAL/PLUMBING PERMI	CENSES & PERMI	29,593	30,224	30,224	35,196	35,000
4-335.00	PARADE PERMITS/SPECIAL EVENT	CENSES & PERMI	270	390	390	110	270
4-340.00	VENDORS PERMITS	CENSES & PERMI	1,344	1,400	1,400	1,200	1,200
4-410.00	CORPORATION COURT FINES	YES & FORFEITUF	440,302	427,110	427,110	392,445	440,000
4-410.05	TRAFFIC FINES	YES & FORFEITUF	142,756	199,459	199,459	98,950	142,000
4-410.30	ADMINISTRATIVE FEES	ARGES FOR SERVI	9,433	6,369	6,369	6,000	6,000
4-410.50	FINES-CHILD SAFETY FEES	YES & FORFEITUF	1,305	1,232	1,232	1,653	1,600
4-410.60	FINES-TRAFFIC/ARREST/TIME	YES & FORFEITUF	31,281	24,527	24,527	21,867	22,000
4-410.70	EXPUNCTION FEE-LOCAL	YES & FORFEITUF	30	-	-	-	-
4-410.74	MOVING VIOLATION FEES-CITY	YES & FORFEITUF	24	18	18	17	17
4-420.00	FIELD RENTAL FEES	ARGES FOR SERVI	62,300	57,777	57,777	51,931	60,000
4-425.00	PARK FACILITY FEES	ARGES FOR SERVI	32,430	28,560	28,560	16,000	30,000
4-440.00	POLICE DEPT REPORTS	ARGES FOR SERVI	2,363	1,889	1,889	1,504	1,889
4-450.00	PLANNING FEES	ARGES FOR SERVI	5,150	5,860	5,860	10,000	10,000
4-455.00	HEALTH INSPECTION FEES	ARGES FOR SERVI	24,346	25,150	25,150	23,686	25,000
4-460.00	FIRE DEPT INSPECTION FEES	ARGES FOR SERVI	4,620	4,637	4,637	2,325	4,637
4-466.00	FALSE ALARMS	ARGES FOR SERVI	3,990	3,990	3,990	-	3,700
4-467.00	PHONE ACCESS LINE FEES	TAXES	76,674	86,014	86,014	75,083	73,000
4-469.00	MISC FIRE DEPT FEES	ARGES FOR SERVI	5,394	6,767	6,767	5,758	5,400
4-470.00	LIBRARY FINES/FEES	ARGES FOR SERVI	18,740	17,759	17,759	7,993	15,743
4-490.00	MISC LICENSES/FEES/PERMITS	ARGES FOR SERVI	(60)	-	-	-	-
4-512.00	SALES OF PROPERTY	MISCELLANEOUS	94,914	197,356	197,356	114,000	50,000
4-513.00	INTEREST INCOME	VESTMENT INCOI	75,569	70,000	70,000	80,945	80,000
4-513.30	INTEREST INCOME-TEXPOOL	VESTMENT INCOI	15,442	15,000	15,000	8,801	8,800
4-513.35	INTEREST-TEXSTAR	VESTMENT INCOI	62,970	50,000	50,000	42,520	40,000
4-514.35	VENDING MACHINES-SNACKS	ARGES FOR SERVI	-	400	400	400	400
4-515.00	PARKING INCOME	YES & FORFEITUF	8,758	7,000	7,000	8,524	8,500

General Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-518.00	RENTAL INCOME	MISCELLANEOUS	8,252	9,000	9,000	9,750	9,000
4-520.00	MAIN ST. SPONSORSHIP/EVENT	ARGES FOR SERVI	4,400	7,000	7,000	1,800	5,000
4-520.49	SPONSORSH/EVNT REV-RECREA	ARGES FOR SERVI	31,250	30,350	30,350	28,050	28,000
4-521.00	GRANT REVENUES	ERGVERNMENT	23,500	-	-	-	-
4-521.10	GRANT REVENUE-AIRPORT	ERGVERNMENT	45,409	50,000	50,000	119,000	50,000
4-521.46	GRANT REVENUE-LIBRARY	ERGVERNMENT	14,750	15,000	15,000	484	15,000
4-528.00	WASH COUNTY-LAP REIMB	ERGVERNMENT	35,000	35,000	35,000	35,000	35,000
4-528.25	WASH CO - COMMUNICATIONS	ERGVERNMENT	12,000	12,000	12,000	16,266	12,000
4-528.35	WASH CO-IT SERVICES	ERGVERNMENT	1,545	-	-	1,541	-
4-528.50	FORTNIGHTLY CLUB-BOOK SALE	MISCELLANEOUS	16,500	16,000	16,000	33,000	16,000
4-528.60	BISD-EQUIPMENT/PARK/IT	ERGVERNMENT	-	-	-	435	-
4-528.65	B&G CLUB-MAINTENANCE	ERGVERNMENT	10,033	-	-	-	-
4-528.70	BISD-RESOURCE OFFICER	ERGVERNMENT	231,907	239,926	239,926	238,739	240,000
4-528.83	BLINN-SOFTBALL/SOCCER	ERGVERNMENT	25,750	22,500	22,500	25,000	25,000
4-529.00	AIRPORT REVENUES	ARGES FOR SERVI	94,192	89,125	89,125	103,321	107,000
4-530.00	INSURANCE PROCEEDS	INSURANCE PROCEE	12,734	10,000	10,000	10,000	10,000
4-535.00	MISC POLICE DEPT REVENUES	ARGES FOR SERVI	1,066	1,200	1,200	1,000	1,000
4-537.00	RESTITUTION PAYMENTS	YES & FORFEITUF	457	500	500	500	500
4-545.00	STREET DEPT REVENUES	MISCELLANEOUS	55,682	35,000	35,000	37,745	-
4-546.00	BUILDING LIEN REVENUES	MISCELLANEOUS	1,600	-	-	-	-
4-550.00	INSUFFICIENT CHECK CHARGE	MISCELLANEOUS	775	-	-	-	-
4-555.00	LEASE/ROYALTY PAYMENTS	MISCELLANEOUS	801	850	850	185	185
4-590.00	MISCELLANEOUS REVENUES	MISCELLANEOUS	75,988	70,000	70,000	96,179	126,118
4-740.00	AQUATICS ADMISSION FEES	ARGES FOR SERVI	108,938	98,863	98,863	28,264	105,940
4-740.10	CONCESSION REVENUE	ARGES FOR SERVI	31,836	24,062	24,062	1,000	31,200
4-740.20	AQUATICS MEMBER PASSES	ARGES FOR SERVI	66,185	69,731	69,731	27,599	56,803
4-740.30	PROGRAM REV-AQUATICS	ARGES FOR SERVI	38,081	36,890	36,890	9,000	34,351
4-740.40	PROGRAM REV-RECREATION	ARGES FOR SERVI	6,120	6,182	6,182	3,536	4,284
4-770.10	POOL RENTALS-LEISURE POOL	ARGES FOR SERVI	15,150	13,046	13,046	4,730	15,438
4-770.20	POOL RENT/LESSON-COMPETITN	ARGES FOR SERVI	22,605	22,190	22,190	18,180	19,246
4-770.30	POOL RENTALS-THERAPY POOL	ARGES FOR SERVI	990	1,400	1,400	5,670	990
4-770.40	LOCKER/TABLE RENTAL	ARGES FOR SERVI	265	500	500	95	95
4-770.50	AQUATICS MEETING ROOM RENT	ARGES FOR SERVI	3,730	1,925	1,925	1,165	4,339
4-770.90	AQUATICS/RECREATION MISC RE	ARGES FOR SERVI	3,330	4,400	4,400	770	3,330
4-820.00	ADOPTION FEES	ARGES FOR SERVI	28,736	24,625	24,625	14,502	24,452
4-830.00	ANIMAL CONTROL-MISC/RABIES	ARGES FOR SERVI	1,269	1,500	1,500	1,650	1,760
4-835.00	MICROCHIP REVENUE	ARGES FOR SERVI	50	250	250	50	50
4-850.00	DOG LICENSE	ARGES FOR SERVI	8,217	5,869	5,869	5,389	6,599
4-860.00	MULTI-ANIMAL PERMITS	ARGES FOR SERVI	50	25	25	-	-
4-870.00	IMPOUNDED ANIMALS	ARGES FOR SERVI	9,187	7,560	7,560	5,161	7,996
4-890.00	SURRENDER FEES	ARGES FOR SERVI	3,475	2,000	2,000	1,725	4,700
TOTAL REVENUES BEFORE ALLOW DBT			14,548,339	15,199,141	15,199,141	14,399,557	14,842,986

General Fund

Dept 049 Marketing and Public Relations

The Community Marketing and Public Relations Department oversees promotion and marketing of the City of Brenham, while also educating and informing citizens, visitors and employees on City programs and activities. Staff works with the Main Street Board to preserve the history and historic fabric of our community through the Texas Historical Commission's Main Street Program. Staff also helps coordinate and promote downtown events that attract tourists and visitors to downtown restaurants and retail establishments.

Through public relations, the department helps build trust and credibility with citizens, employees and other groups that are important to the City. The public relations function manages the attitude of the groups through press relations, event publicity, and external/internal communications via newsletters, website, social media and town hall meetings.

Programs and Services

MAIN STREET PROGRAM	HISTORIC PRESERVATION		Rehabilitation of existing buildings in a manner that preserves the historic integrity of the structures.
	ENHANCED AESTHETICS		Make the approach to Downtown more recognizable and create a greater sense of arrival to the Downtown area with enhancements such as greenways, and various streetscape elements (landscaping, lighting, benches, kiosks, trash receptacles, etc.).
	PEDESTRIAN NETWORK		Connectivity improvements like sidewalks, cross walks, and parking spaces help to attract more pedestrians.
	SIGNAGE		Directional signage designed to promote historical sites and local areas, while also making it easier for locals and visitors alike to find their way around the City.
DOWNTOWN EVENTS PROGRAM	TOURISM AND VISITORS	Barnhill Center	
		Farmer & Artisan Market	
		Christmas Stroll & Lighted Parade	
		Hot Nights Cool Tunes	
		Scarecrow Extravaganza	
		Spring Eggs Art Walk	
		Summer Sip Wine Walk	
		Uptown Swirl	
PUBLIC RELATIONS PROGRAM	EXTERNAL	PARTNERSHIPS	Work with community stakeholders, including county, BISSD and Blinn.
		WEBSITE	Keep City website updated and post required meeting notices.
		PRESS RELATIONS	Keep public updated through press releases.
		SOCIAL MEDIA	Make regular posts and reply timely to questions.
	INTERNAL	INTERDEPARTMENT	Assist with other department websites and social media.
		NEWSLETTER	Produce newsletter to inform, educate and recognize employees.
		SOCIAL MEDIA	Train employees on responsible social media practices.

General Fund

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	335,121	411,944	411,684	351,856	424,051
SUPPLIES	42,755	22,400	23,680	9,347	10,960
MAINTENANCE	1,268	-	-	-	-
SERVICES	30,320	22,300	22,300	21,000	23,460
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	90,041	47,855	46,835	29,555	35,055
TOTAL DEPT 049 BEFORE ADJ	499,505	504,499	504,499	411,758	493,526
PERSONNEL - ACCRUED COMP	1,260	-	-	-	-
TOTAL DEPT 049 AFTER ADJ	500,766	504,499	504,499	411,758	493,526
FTE COUNT	4.73	5.11	5.11	5.11	5.61

Decision Packages in FY21 Budget

	DESCRIPTION	TYPE	\$ AMOUNT
PERSONNEL	MAIN STREET MANAGER (JAN - SEP)*	REOCCURRING	52,301
	*ANNUALIZED \$69,735		

Output Measures

	FY19	FY20	FY21 TARGET
Downtown Reinvestment	\$ 796,923	\$ 1,205,000	\$ 900,000
# of Downtown Events	11	8	10
# of Website Sessions for Downtown Brenham	36,078	31,507	40,000
# of Website Sessions for Visit Brenham	277,546	279,842	310,000
# of Website Sessions for The Barnhill Center	8,307	14,893	18,000
# of Website Sessions for City of Brenham	183,175	223,195	200,000
# of City of Brenham Press Releases	62	72	80
# of City of Brenham Social Media Releases	1,017	321	1,800
# of City of Brenham Social Media Followers	1,329	2,133	2,500

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-049-101.00	SALARIES & WAGES	PERSONNEL	239,682	293,227	293,227	252,818	305,625
5-049-103.00	OASDI/MEDICARE	PERSONNEL	18,473	23,568	23,568	19,829	24,572
5-049-103.02	MATCHING RETIREMENT	PERSONNEL	24,049	28,511	28,511	24,434	30,081
5-049-105.00	LONGEVITY PAY	PERSONNEL	1,650	1,855	1,855	1,802	2,028
5-049-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	9,495	12,000	12,000	12,000	12,000
5-049-105.03	STANDBY	PERSONNEL	-	-	-	-	-
5-049-106.00	MEDICAL INSURANCE	PERSONNEL	41,163	44,902	44,642	38,915	47,690
5-049-106.01	LIFE INSURANCE	PERSONNEL	857	1,000	1,000	916	1,033
5-049-106.02	LONG TERM DISABILITY	PERSONNEL	449	556	556	511	574
5-049-107.00	WORKERS' COMPENSATION	PERSONNEL	564	624	624	631	448
5-049-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	5,701	5,701	-	-
5-049-118.00	ACCRUED COMP TIME	PERSONNEL	(1,260)	-	-	-	-
5-049-202.00	FUEL	SUPPLIES	48	25	25	-	-
5-049-204.00	POSTAGE & FREIGHT	SUPPLIES	14	125	325	512	500
5-049-205.00	OFFICE SUPPLIES	SUPPLIES	448	125	125	468	250
5-049-206.00	EMPLOYEE RELATIONS	SUPPLIES	-	300	300	100	100
5-049-207.00	REPRODUCTION & PRINTING	SUPPLIES	7,056	3,500	3,500	2,000	3,500
5-049-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	161	150	150	150	150
5-049-209.00	EDUCATIONAL	SUPPLIES	-	250	250	-	-
5-049-211.00	CLEANING & JANITORIAL	SUPPLIES	623	-	60	60	60
5-049-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	11,811	2,250	3,270	3,500	5,400
5-049-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	1,497	-	-	-	-
5-049-214.00	RECREATION PROGRAMS	SUPPLIES	6,849	-	-	-	-
5-049-218.00	PHOTOGRAPHY	SUPPLIES	53	2,500	2,500	2,500	1,000
5-049-250.00	OTHER SUPPLIES	SUPPLIES	599	1,875	1,875	57	-
5-049-317.00	COMPUTER/OFFICE EQUIPME MAINTENANCE		1,268	-	-	-	-
5-049-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	8,212	6,000	6,000	5,000	6,000
5-049-424.00	SERVICE CONTRACTS	SERVICES	22,108	16,000	16,000	16,000	17,460
5-049-450.00	OTHER SERVICES	SERVICES	-	300	300	-	-
5-049-715.00	OTHER CAPITAL	SUPPLIES	13,596	11,300	11,300	-	-
5-049-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	13,343	14,250	13,230	5,000	7,500
5-049-908.10	MILEAGE	SUNDRIES	2,291	2,250	2,250	500	1,000
5-049-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	1,527	2,500	2,500	1,000	1,500
5-049-948.00	DOWNTOWN EXPENSE-OTHE	SUNDRIES	14,673	17,800	17,800	15,000	15,000
5-049-948.40	CHRISTMAS STROLL	SUNDRIES	12,640	-	-	-	-
5-049-948.50	HOT NIGHTS/COOL TUNES	SUNDRIES	26,512	-	-	-	-
5-049-948.60	MOVIES IN THE PARK	SUNDRIES	9,579	-	-	-	-
5-049-948.75	STATE SOFTBALL TOURNAME	SUNDRIES	45	-	-	-	-
5-049-948.90	LOCAL HISTORY DAY PROGRA	SUNDRIES	7,650	8,000	8,000	6,500	7,000

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-049-950.00	OTHER SUNDRY	SUNDRIES	-	55	55	55	55
5-049-961.50	FARMERS MARKET EXPENSE	SUNDRIES	1,782	3,000	3,000	1,500	3,000
TOTAL DEPT 049 BEFORE ADJ			499,505	504,499	504,499	411,758	493,526
	ACCRUED COMP		1,260	-	-	-	-
TOTAL DEPT 049 AFTER ADJ			500,766	504,499	504,499	411,758	493,526

Personnel

POSITION TITLE	SALARY	FTES
	GRADE	
DIRECTOR OF TOURISM AND MARKETING	34	1.00
COMMUNICATIONS AND PUBLIC RELATIONS MANAGER (1)	27	1.00
MAIN STREET MANAGER	25	1.00
COMMUNITY SERVICES TECHNOLOGY SPECIALIST	25	1.00
TOURISM AND MARKETING COORDINATOR	20	0.50
PART-TIME POSITIONS (3)		1.11
FY20-21 BUDGET		5.61
FY19-20 BUDGET		5.11

General Fund

Dept 144 Parks and Recreation

The Parks and Recreation Department is primarily responsible for the upkeep of City parks, athletic fields, hike and bike trails, and vegetation control within downtown Brenham, City facilities, lots, and medians. Maintenance includes mowing, landscaping, tree trimming and trash removal and cleaning of public restrooms and kitchens housed within the 20 buildings scattered across 191 developed acres. Additionally, the Parks Department is responsible for servicing the Antique Carousel. There are 8 City parks, 17 baseball/softball fields, 16 soccer fields, 6 tennis courts, 6 pickleball courts, and a skateboard park. There are more than 1,200 athletic games and 35 tournaments held at City facilities each year attracting over 50,000 players and fans. The Parks Department preps all fields for the majority of these events.

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

Programs and Services

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

General Fund

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	768,423	805,092	793,992	655,547	732,555
SUPPLIES	139,331	124,770	128,770	111,785	121,050
MAINTENANCE	146,422	138,050	138,550	135,500	161,550
SERVICES	268,682	322,980	322,100	277,403	314,339
CAPITAL OUTLAY (1)	33,916	-	-	-	-
SUNDRIES	18,892	75,635	83,115	87,456	62,395
TOTAL DEPT 144 BEFORE ADJ	1,375,666	1,466,527	1,466,527	1,267,691	1,391,889
PERSONNEL - ACCRUED COMP	699	-	-	-	-
TOTAL DEPT 144 AFTER ADJ	1,376,365	1,466,527	1,466,527	1,267,691	1,391,889

(1) See Fund 234 - Parks Capital Improvement Fund for BCDC funded parks projects.

FTE COUNT	16.67	15.78	15.78	15.78	15.28
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Decision Packages in FY21 Budget

DESCRIPTION	TYPE	\$ AMOUNT
5-144-312.00 REPAIR SCHULTE RESTROOM DRAINS	ONE-TIME	11,000

Output Measures

	FY19	FY20	FY21 TARGET
Parks Acreage Maintained	191	191	191
# of Local Sports Leagues	6	5	7
# of Hosted Baseball/Softball Tournaments	31	29	32
# of Hosted Soccer Tournaments	6	5	6
# Tournament Teams Using Sports Facilities	658	677	744
Estimated # Out-of-Town Tournament Visitors to Parks	30,992	31,887	35,075
# of Park Facility Rentals	362	216	240
# of Programs and Special Events (RECREATION)	32	12	22
# of Program Participants (RECREATION) ¹	3,938	3,085	4,135

Notes¹ – Hot Nights, Cool Tunes and the Christmas Stroll and Lighted Parade participant numbers are not included in the total number. Staff estimates thousands of people at each event.

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-144-101.00	SALARIES & WAGES	PERSONNEL	496,560	537,633	537,633	441,037	505,643
5-144-102.00	OVERTIME PAY	PERSONNEL	8,904	8,000	8,000	8,000	8,000
5-144-103.00	OASDI/MEDICARE	PERSONNEL	37,385	42,889	42,889	33,977	40,598
5-144-103.02	MATCHING RETIREMENT	PERSONNEL	50,205	49,956	49,956	41,898	47,382
5-144-105.00	LONGEVITY PAY	PERSONNEL	8,118	8,265	8,265	8,334	10,110
5-144-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-144-106.00	MEDICAL INSURANCE	PERSONNEL	149,366	130,276	119,176	106,649	106,374
5-144-106.01	LIFE INSURANCE	PERSONNEL	1,805	1,773	1,773	1,583	1,654
5-144-106.02	LONG TERM DISABILITY	PERSONNEL	1,029	984	984	878	916
5-144-107.00	WORKERS' COMPENSATION	PERSONNEL	9,857	9,231	9,231	7,191	5,878
5-144-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	(123)	10,085	10,085	-	-
5-144-118.00	ACCRUED COMP TIME	PERSONNEL	(699)	-	-	-	-
5-144-202.00	FUEL	SUPPLIES	15,744	17,000	17,000	10,000	14,000
5-144-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	5,073	4,000	4,000	4,000	4,000
5-144-204.00	POSTAGE	SUPPLIES	152	100	100	-	-
5-144-205.00	OFFICE SUPPLIES	SUPPLIES	2,225	150	150	150	150
5-144-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,150	1,400	1,400	1,200	1,200
5-144-207.00	REPRODUCTION & PRINTING	SUPPLIES	187	5,300	5,300	5,000	4,700
5-144-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	6,152	8,000	8,000	6,500	6,500
5-144-209.00	EDUCATIONAL	SUPPLIES	-	515	515	65	-
5-144-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	35,695	35,000	35,000	35,000	36,000
5-144-210.10	BOTANICAL-BEAUTIFICATION	SUPPLIES	5,159	6,000	6,000	5,500	5,500
5-144-211.00	CLEANING AND JANITORIAL	SUPPLIES	17,526	16,000	16,000	16,000	20,000
5-144-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	1,018	300	300	-	800
5-144-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	255	255	192	-
5-144-214.00	RECREATION PROGRAMS	SUPPLIES	-	10,000	10,000	7,000	10,000
5-144-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	72	450	450	500	200
5-144-223.00	SMALL APPLIANCES	SUPPLIES	350	1,000	1,000	600	1,000
5-144-250.00	OTHER SUPPLIES	SUPPLIES	7,010	7,300	7,300	8,500	7,000
5-144-250.20	OTHER SUPPLIES-FIELD SUPPI	SUPPLIES	14,929	12,000	12,000	7,000	10,000
5-144-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	19,430	20,000	20,000	20,000	20,000
5-144-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	6,169	3,500	3,500	2,500	2,500
5-144-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	21,008	10,000	10,000	11,000	18,000
5-144-310.00	LAND/GROUNDS	MAINTENANCE	50,511	52,000	52,000	62,000	50,000
5-144-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	38,604	37,550	37,550	20,000	48,550
5-144-350.00	OTHER MAINTENANCE	MAINTENANCE	10,700	15,000	15,500	20,000	22,500
5-144-401.00	ELECTRICAL	SERVICES	77,116	87,000	80,066	73,059	75,251
5-144-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	10,000	10,000	4,000	6,000
5-144-402.80	SPECIAL SERVICES-TREE TRIM	SERVICES	10,650	10,000	10,000	10,000	10,000
5-144-403.00	TELEPHONE	SERVICES	316	350	350	320	330
5-144-404.00	GAS	SERVICES	5,022	5,100	5,100	3,631	3,879
5-144-405.00	WATER	SERVICES	24,675	21,000	21,000	24,675	32,630
5-144-405.50	DRAINAGE CHARGE	SERVICES	-	-	6,054	8,122	10,830
5-144-406.00	SEWER	SERVICES	14,082	15,000	15,000	13,801	14,215
5-144-406.50	GARBAGE	SERVICES	16,421	17,500	17,500	8,860	-
5-144-406.60	DISPOSAL FEES	SERVICES	2,049	3,500	3,500	2,000	2,000
5-144-408.00	RENTAL & LEASES	SERVICES	-	250	250	1,621	250

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-144-408.10	RENTALS/LEASES-FLEET	SERVICES	9,598	8,360	8,360	8,360	8,360
5-144-408.20	RENTALS/LEASES-VERF	SERVICES	-	21,294	21,294	13,653	18,204
5-144-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	4,500	4,500	1,200	3,000
5-144-415.00	JANITORIAL SERVICES	SERVICES	3,815	4,500	4,500	3,474	4,140
5-144-422.00	CONTRACT LABOR	SERVICES	52,800	52,800	52,800	36,520	58,080
5-144-424.00	SERVICE CONTRACTS	SERVICES	6,496	13,426	13,426	19,707	21,510
5-144-442.00	CONTRACT MOWING/LANDS	SERVICES	42,026	46,000	46,000	42,000	43,260
5-144-450.00	OTHER SERVICES	SERVICES	3,617	2,400	2,400	2,400	2,400
5-144-702.00	BUILDINGS	SUPPLIES	11,911	-	800	765	-
5-144-710.00	MACHINERY/EQUIPMENT	SUPPLIES	3,915	-	-	-	-
5-144-714.00	RADIOS/RADAR/VIDEO CAME	SUPPLIES	1,559	-	3,200	3,813	-
5-144-715.00	OTHER CAPITAL	SUPPLIES	9,505	-	-	-	-
5-144-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	31,843	-	-	-	-
5-144-815.00	OTHER CAPITAL OUTLAY	CAPITAL	2,073	-	-	-	-
5-144-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	16,267	17,085	17,465	17,422	17,945
5-144-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,016	3,250	3,250	1,700	3,000
5-144-908.10	MILEAGE	SUNDRIES	87	550	550	300	550
5-144-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	45	600	600	550	500
5-144-948.40	CHRISTMAS STROLL	SUNDRIES	-	11,500	11,500	6,200	11,500
5-144-948.50	HOT NIGHTS/COOL TUNES	SUNDRIES	-	24,000	24,000	24,000	24,000
5-144-948.60	MOVIES IN THE PARK	SUNDRIES	-	9,750	9,750	7,800	4,000
5-144-948.75	TOURNAMENT INCENTIVES	SUNDRIES	-	8,000	8,000	3,700	-
5-144-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	7,100	24,884	-
5-144-950.00	OTHER SUNDRY	SUNDRIES	476	900	900	900	900
TOTAL DEPT 144 BEFORE ADJ			1,375,666	1,466,527	1,466,527	1,267,691	1,391,889
ACCRUED COMP			699	-	-	-	-
TOTAL DEPT 144 AFTER ADJ			1,376,365	1,466,527	1,466,527	1,267,691	1,391,889

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
PARKS SUPERINTENDENT	25	1.00
COMMUNITY SERVICES SPECIALIST	25	1.00
ASSISTANT PARKS SUPERINTENDENT (FROZEN)	21	1.00
PARKS MAINTENANCE COORDINATOR	20	1.00
PARKS MECHANIC	18	1.00
ATHLETIC FACILITY CARETAKER	16	1.00
PARK MAINTENANCE WORKER II	14	5.00
PARK MAINTENANCE WORKER I	13	1.00
PART-TIME & TEMPORARY WORKERS		3.28
FY20-21 BUDGET		15.28
FY19-20 BUDGET		15.78

Dept 146 Library

The Nancy Carol Roberts Memorial Library founded in 1901 has served the community for over 118 years and continues to offer critical services needed for residents to live, learn and thrive. The Library aspires to be a welcoming place where users are empowered by the most appropriate resources, services, access, and information needed to expand their world. The modernized facility includes upgraded technology, a large program room and comfortable reading and browsing spaces, along with an outdoor patio. The collection in the new facility is comprised of both digital and print resources. In addition, the Library subscribes to over 50 magazines and newspapers and 53 State library licensed databases which enhance research, educational, and/or recreational opportunities. There are 16 computer terminals available for internet access, word processing, and genealogy research, a media green screen room for filming, and several meeting and study rooms. The Library Advisory Board is appointed by City Council and oversees policies and strategic planning.

Programs and Services

Learning	Promoting and nurturing the acquisition of knowledge and literacy in all forms	COLLECTION	Total circulation for both physical and digital items was 102,786 in FY19	PHYSICAL	The Library circulates items in both regular print and large print. We offer DVDs, magazines, books on CD, chromebooks, and laptops for checkout as well. We also have the Brenham Banner Press on microfilm back to 1876. The current collection offers approximately 61,100 items for checkout.
	Access			Making abundant cultural and intellectual resources available to all users	DIGITAL
Service	Serving patrons effectively by staying relevant to changing needs and interests	PROGRAMS	The Library welcomed 104,203 visitors in FY 19 and offered over 440 programs.	TECH-NOLOGY	The Library Offers: Computer basics classes, one on one tech help, Microsoft Office Classes, 19 public computers, Web Conferencing w/ Zoom software, a green screen media lab for recording video, a SMARTboard, and a wired program room. Computers were used over 19,800 times.
Community	Providing opportunities for people to meet, exchange ideas, and participate			TEEN	Teens enjoy: A teen room with gaming systems, study rooms with built in monitors for group projects, chromebooks, laptops, and PCs. Current programming includes a Teen Book Club, Teen Night, a Manga Club, and monthly craft programs.
Collaboration	Accomplishing more with partners working together toward a common goal			ADULT	Adults are offered: Monthly craft classes, sewing classes, monthly Legal Assistance through Texas Law Help Center, scanning, printing, faxing and resume assistance, job fairs, monthly educational programs, and a book club.
				SUMMER READING	Every summer the library offers programs and incentives for children, teens and adults to read. Our free 7 week program includes prizes for books read, and programs attended. Favorites this year have been an animal show with Snakes, a cultural program on Africa and a drone presentation by Washington County EMS.

General Fund

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	338,219	362,911	360,172	332,190	365,592
SUPPLIES	92,524	89,375	89,630	68,243	81,656
MAINTENANCE	17,356	5,100	5,100	5,700	4,800
SERVICES	116,823	123,825	125,944	102,138	122,959
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	12,296	12,625	12,990	15,754	13,271
TOTAL DEPT 146 BEFORE ADJ	577,218	593,836	593,836	524,025	588,278
PERSONNEL - ACCRUED COMP	70	-	-	-	-
TOTAL DEPT 146 AFTER ADJ	577,288	593,836	593,836	524,025	588,278
FTE COUNT	7.23	7.23	7.23	7.23	7.23

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
# of Library Card Holders	29,466	30,744	32,000
Circulation	92,874	52,642	95,000
Library Visits	104,203	51,365	106,000
Internet Users	15,935	7,244	16,000
Digital Content Circulation (ebooks)	10,283	13,194	14,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-146-101.00	SALARIES & WAGES	PERSONNEL	244,011	269,387	269,387	247,996	277,182
5-146-102.00	OVERTIME PAY	PERSONNEL	57	-	62	61	-
5-146-103.00	OASDI/MEDICARE	PERSONNEL	18,083	20,859	20,859	18,826	21,522
5-146-103.02	MATCHING RETIREMENT	PERSONNEL	18,105	19,178	19,178	18,342	20,303
5-146-105.00	LONGEVITY PAY	PERSONNEL	2,656	2,825	2,825	3,286	3,598
5-146-106.00	MEDICAL INSURANCE	PERSONNEL	53,779	44,902	42,101	41,942	41,355
5-146-106.01	LIFE INSURANCE	PERSONNEL	568	703	703	650	730
5-146-106.02	LONG TERM DISABILITY	PERSONNEL	375	390	390	402	405
5-146-107.00	WORKERS' COMPENSATION	PERSONNEL	654	675	675	685	497
5-146-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	3,992	3,992	-	-
5-146-118.00	ACCRUED COMP TIME	PERSONNEL	(70)	-	-	-	-
5-146-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	14	100	100	-	-
5-146-204.00	POSTAGE & FREIGHT	SUPPLIES	654	800	800	800	800
5-146-205.00	OFFICE SUPPLIES	SUPPLIES	8,122	8,700	8,700	6,700	6,000
5-146-206.00	EMPLOYEE RELATIONS	SUPPLIES	630	800	800	500	500
5-146-207.00	REPRODUCTION & PRINTING	SUPPLIES	8,612	8,600	8,600	5,000	6,000
5-146-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	200	200	200	27	50
5-146-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	25	25	-	-
5-146-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,655	1,500	1,500	1,500	1,500
5-146-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	7,821	7,250	7,250	6,455	7,600
5-146-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	191	-	-	-	-
5-146-214.00	LIBRARY READING PROGRAM	SUPPLIES	10,270	9,200	9,200	6,700	9,000
5-146-218.00	PHOTOGRAPHY	SUPPLIES	233	-	-	-	-
5-146-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	66	100	100	106	106
5-146-223.00	SMALL APPLIANCES	SUPPLIES	-	-	255	255	-
5-146-224.00	CIRCULATION ITEMS	SUPPLIES	53,109	50,000	50,000	40,000	50,000
5-146-250.00	OTHER SUPPLIES	SUPPLIES	487	100	100	200	100
5-146-310.00	LAND/GROUNDS	MAINTENANCE	36	500	500	200	200
5-146-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	17,170	4,500	4,500	5,400	4,500
5-146-350.00	OTHER MAINTENANCE	MAINTENANCE	150	100	100	100	100
5-146-401.00	ELECTRICAL	SERVICES	23,511	26,000	26,000	21,125	21,759
5-146-403.00	TELEPHONE	SERVICES	546	600	600	598	616
5-146-405.00	WATER	SERVICES	3,702	3,300	3,300	3,852	3,967
5-146-406.00	SEWER	SERVICES	517	600	600	517	532
5-146-406.50	GARBAGE	SERVICES	1,820	1,850	1,850	1,083	-
5-146-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	4,007	3,500	3,500	2,600	3,500
5-146-415.00	JANITORIAL SERVICES	SERVICES	18,027	20,300	21,750	19,221	21,945
5-146-424.00	SERVICE CONTRACTS	SERVICES	27,942	29,250	29,919	29,919	32,950
5-146-442.00	CONTRACT MOWING	SERVICES	1,544	1,725	1,725	1,446	1,490
5-146-446.00	SUBSCRIPTIONS & OTHER ME	SERVICES	19,711	20,700	20,700	20,277	20,200
5-146-450.00	OTHER SERVICES	SERVICES	15,498	16,000	16,000	1,500	16,000

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-146-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	2,000	2,000	-	-
5-146-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	458	-	-	-	-
5-146-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	8,680	9,125	9,390	9,389	9,671
5-146-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,973	3,000	3,000	2,000	3,000
5-146-908.10	MILEAGE	SUNDRIES	442	500	600	552	600
5-146-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	3,813	-
5-146-950.00	OTHER SUNDRY	SUNDRIES	200	-	-	-	-
TOTAL DEPT 146 BEFORE ADJ			577,218	593,836	593,836	524,025	588,278
ACCRUED COMP			70	-	-	-	-
TOTAL DEPT 146 AFTER ADJ			577,288	593,836	593,836	524,025	588,278

Personnel

POSITION TITLE	SALARY	FTES
	GRADE	
LIBRARIAN	28	1.00
ASSISTANT LIBRARIAN	25	1.00
LIBRARY IT TECHNICIAN	19	1.00
LIBRARY SUPPORT SPECIALIST	15	1.00
PART-TIME STAFF		3.23
FY20-21 BUDGET		7.23
FY19-20 BUDGET		7.23

General Fund

Dept 149 Aquatic Center

The Blue Bell Aquatics Center (BBAC) is an asset to the community for aquatic recreation and safety training. The staff of the BBAC strives to provide a safe yet fun year round aquatic experience for its patrons. The BBAC accommodates on average 65,000 patrons per year with the summer being the busiest season. BBAC offers an outdoor recreation pool and splash and play area which operates during the summer season, and by appointment for private parties. The indoor competition pool is home to the Brenham High and Jr. High School swim teams, and the community organizations of USA Swim Team and the Dolphin Swim Team. The competition pool is also utilized by the Washington County Water Rescue Teams, EMS, Fire Department, and Texas National Guard Dive Teams which conduct water safety and training programs at the facility. Area private schools and the Brenham State Supported Living organization also host safety programming at the pool. The BBAC hosts American Red Cross Lifeguard training and water safety programming, Water Babies, Aqua Aerobic Classes, Swim Lessons, and Junior Guard training.

Programs and Services

FACILITIES	POOLS	COMPETITION	6 lanes, 25 yard, 120,000-gallon, year-round indoor pool Used by high school, junior high, after school, and summer league swim teams, outlying high school swim teams, lap swimmers, water aerobics, swim lessons, recreational swim, and EMS, National Guard, and Fire department for training
		LEISURE	110,000-gallon mini water park, open Memorial Day to Labor Day Used by recreational swimmers, young families, swim lessons, private parties, Junior Guard, staff training, group home, Brenham State Supported Living Center
		THERAPY	30,000-gallon warm water, year-round indoor pool Used by Brenham State Supported Living Center, swim lessons, water babies, and patrons exercising, recovering from surgery or rehab/therapy
PROGRAMS	SAFETY	WATER SAFETY: open to 2nd graders in and around the County; 5-7 schools, 800-1,000 kids	
		LIFEGUARD TRAINING: 5-8 classes; LIFEGUARD RECERTIFICATION: 5-8 classes	
		CPR RECERTIFICATION CLASSES: 2-10 classes per year; 4-6 hours	
		NATIONAL AQUATIC WEEK: Safety Day, EMS, boating safety, Texas Parks & Wildlife Education	
		SWIM LESSONS: 430 group lessons; 162 private lessons; 58 water babies	
	RECREATION	SWIM MEETS: 4-6 high school meets per year; 2-3 junior high meets; 3-5 Dolphin swim meets; 1 Special Olympics	
		SPLISH, SPLASH SPRING BREAK: open Spring Break for recreational swimming with inflatables	
		FAMILY, FRIENDS & INFLATABLES: open the week of Thanksgiving for recreational swimming	
		HOME FOR THE HOLIDAYS: Christmas & New Year's Break, open for recreational swimming	
		WATER AEROBICS: Aquatics for Arthritis, Beginning Wellness, Water Works, Aqua Cardio	
		INFLATABLES: for holiday openings, special event days, and parties	
		FLOATS-N-FLICKS: 400-750 people for movie night at the pool, gates open at 8PM for swim/movie	
		PROGRAM DAYS: variety of fun days all summer, including National Aquatic Week	
		CAMP CASCADE: 4 week-long camps; 5 yrs - 10 yrs; kids learn CPR, First Aid, lifeguarding, swimming strokes, water safety, arts-n-crafts, games, cooking, themed week	
PARK CENTRAL	BBAC	POOL PASSES: plans available for individuals, families, and seniors	
		POOL RENTALS/BOOKINGS: parties during or after hours	
	PARK FACILITIES	FACILITY & FIELD RENTALS: Park Central books facility, collects fees, and issues/accepts keys	
		INFORMATION STATION: 11,294 phone calls in 2018, average 940 per month	
		CAROUSEL RENTALS: open weekends from March 1 - October 31 and for private rentals	

General Fund

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	527,317	494,095	492,342	371,510	465,477
SUPPLIES	92,193	169,799	170,144	139,284	267,650
MAINTENANCE	199,850	126,000	126,000	140,473	100,100
SERVICES	152,377	147,070	148,183	138,542	159,169
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	21,876	17,100	17,395	37,291	17,191
TOTAL DEPT 149 BEFORE ADJ	993,613	954,064	954,064	827,100	1,009,587
PERSONNEL - ACCRUED COMP	(228)	-	-	-	-
TOTAL DEPT 149 AFTER ADJ	993,385	954,064	954,064	827,100	1,009,587
FTE COUNT	17.43	16.93	16.93	16.93	16.43

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
5-149-311.10 REPLASTERING OF COMPETITION POOL (BCDC FUNDED)	65,000
5-149-402.00 PHASE IIA DESIGN AND ENGINEERING (BCDC FUNDED)	10,000
5-149-702.00 REPAINT BEAMS (BCDC FUNDED)	36,000
REROOF AQUATIC CENTER (BCDC FUNDED)	73,500
5-149-715.00 LANDING PADS; TABLET DISINFECTION SYSTEM; (BCDC FUNDED)	83,500
REFURBISH BIG YELLOW SLIDE AND BANANA SPLIT SLIDE (BCDC FUNDED)	
TOTAL	268,000

Output Measures

	FY19	FY20	FY21 TARGET
# of MONTHLY Pool Passes	761	495	799
# of ANNUAL Pool Passes	36	79	40
# of SUMMER Pool Passes	108	2	114
# of AEROBIC MONTHLY Pool Passes	256	177	270
# of AEROBIC YEARLY Pool Passes	3	6	4
RENEW Active Pool Visits	49	173	15
CAROUSEL Rides	5,167	572	5,425

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-149-101.00	SALARIES & WAGES	PERSONNEL	436,897	406,230	406,230	303,914	392,122
5-149-102.00	OVERTIME PAY	PERSONNEL	3,850	2,500	2,500	2,500	2,500
5-149-103.00	OASDI/MEDICARE	PERSONNEL	33,433	31,366	31,366	23,323	30,293
5-149-103.02	MATCHING RETIREMENT	PERSONNEL	14,986	13,794	13,794	11,894	12,673
5-149-105.00	LONGEVITY PAY	PERSONNEL	1,426	1,108	1,108	1,065	1,195
5-149-106.00	MEDICAL INSURANCE	PERSONNEL	26,583	28,012	26,259	23,659	21,041
5-149-106.01	LIFE INSURANCE	PERSONNEL	489	495	495	492	444
5-149-106.02	LONG TERM DISABILITY	PERSONNEL	271	275	275	273	246
5-149-107.00	WORKERS' COMPENSATION	PERSONNEL	9,155	7,495	7,495	4,390	4,963
5-149-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	2,820	2,820	-	-
5-149-118.00	ACCRUED COMP TIME	PERSONNEL	228	-	-	-	-
5-149-201.00	CHEMICALS	SUPPLIES	21,748	20,000	20,000	20,000	22,000
5-149-202.00	FUEL	SUPPLIES	422	600	600	20	-
5-149-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	531	500	500	37	500
5-149-203.10	CONCESSION EQUIPMENT	SUPPLIES	93	500	500	-	100
5-149-204.00	POSTAGE & FREIGHT	SUPPLIES	95	100	100	100	100
5-149-205.00	OFFICE SUPPLIES	SUPPLIES	999	1,000	1,000	1,189	1,000
5-149-206.00	EMPLOYEE RELATIONS	SUPPLIES	915	850	850	500	550
5-149-207.00	REPRODUCTION & PRINTING	SUPPLIES	3,081	2,000	2,000	1,100	2,000
5-149-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	9,032	9,000	9,000	11,000	5,000
5-149-209.00	EDUCATIONAL	SUPPLIES	452	-	-	-	-
5-149-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	123	100	100	100	100
5-149-211.00	CLEANING AND JANITORIAL	SUPPLIES	9,191	6,000	6,000	3,600	3,000
5-149-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	4,074	4,600	4,600	3,534	1,600
5-149-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	809	500	500	-	-
5-149-214.00	AQUATIC PROGRAMS	SUPPLIES	3,992	6,000	6,000	5,306	6,000
5-149-214.10	AQUATIC PROGRAMS-KIDFIS	SUPPLIES	5,543	3,000	3,000	3,000	3,000
5-149-216.00	RESALE ITEMS-CONCESSIONS	SUPPLIES	24,478	22,000	22,000	4,000	24,000
5-149-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	4,096	4,500	4,500	3,500	4,500
5-149-223.00	SMALL APPLIANCES	SUPPLIES	1,041	500	500	264	-
5-149-250.00	OTHER SUPPLIES	SUPPLIES	1,478	4,000	4,345	4,700	1,200
5-149-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	333	-	-	-	-
5-149-310.00	LAND/GROUNDS	MAINTENANCE	100	1,000	1,000	973	100
5-149-311.10	POOL MAINTENANCE	MAINTENANCE	173,353	110,000	110,000	125,000	85,000
5-149-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	25,944	15,000	15,000	14,500	15,000
5-149-350.00	OTHER MAINTENANCE	MAINTENANCE	120	-	-	-	-

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-149-401.00	ELECTRICAL	SERVICES	77,509	75,500	75,500	73,748	75,961
5-149-402.00	AUDITS/CONSULTANT FEES	SERVICES	7,053	2,500	2,500	-	12,500
5-149-403.00	TELEPHONE	SERVICES	8	-	-	-	-
5-149-404.00	GAS	SERVICES	18,660	15,800	15,800	16,332	17,521
5-149-405.00	WATER	SERVICES	8,795	8,000	8,000	9,176	9,452
5-149-405.50	DRAINAGE CHARGE	SERVICES	-	-	-	866	1,154
5-149-406.00	SEWER	SERVICES	6,382	5,300	5,300	6,421	6,614
5-149-406.50	GARBAGE	SERVICES	1,847	1,900	1,900	1,156	-
5-149-406.60	DISPOSAL FEES	SERVICES	99	-	-	29	-
5-149-408.10	RENTAL/LEASES-FLEET	SERVICES	345	250	250	300	300
5-149-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	11,161	11,000	11,000	6,000	11,000
5-149-410.00	PHYSICALS	SERVICES	1,960	5,000	5,000	5,000	5,000
5-149-415.00	JANITORIAL SERVICES	SERVICES	6,002	7,500	7,500	4,793	4,846
5-149-424.00	SERVICE CONTRACTS	SERVICES	7,458	8,000	8,000	7,500	8,885
5-149-442.00	CONTRACT MOWING	SERVICES	3,510	4,320	4,320	3,821	3,936
5-149-450.00	OTHER SERVICES	SERVICES	1,588	2,000	3,113	3,400	2,000
5-149-702.00	BUILDINGS	SUPPLIES	-	-	-	-	109,500
5-149-715.00	OTHER CAPITAL	SUPPLIES	-	84,049	84,049	77,334	83,500
5-149-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	9,137	9,600	9,895	9,894	10,191
5-149-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,163	6,000	6,000	5,896	6,000
5-149-908.10	MILEAGE	SUNDRIES	949	1,500	1,500	500	1,000
5-149-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	4,472	-	-	20,801	-
5-149-950.00	OTHER SUNDRY	SUNDRIES	156	-	-	200	-
TOTAL DEPT 149 BEFORE ADJ			993,613	954,064	954,064	827,100	1,009,587
ACCRUED COMP			(228)	-	-	-	-
TOTAL DEPT 149 AFTER ADJ			993,385	954,064	954,064	827,100	1,009,587

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
AQUATICS SUPERVISOR	25	1.00
ASSISTANT AQUATICS SUPERVISOR	20	1.00
AQUATICS MAINTENANCE TECHNICIAN	17	0.50
PART-TIME STAFF		13.93
FY20-21 BUDGET		16.43
FY19-20 BUDGET		16.93

Dept 100 Non-Dept Direct

This department is used to account for General Fund expenditures for City-wide street lighting, Washington County Appraisal District charges, tenant vacancies in City owned property, unusual capital expenditures, and the City's financial support for local non-profit community organizations.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	(361,690)
SUPPLIES	-	-	-	10,000	-
MAINTENANCE	39,857	30,000	30,000	25,000	25,000
SERVICES	256,383	212,790	212,790	235,171	242,164
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	177,506	185,970	185,970	181,116	182,198
TOTAL DEPT 100	473,746	428,760	428,760	451,287	87,672

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-119.00	PERSONNEL ATTRITION FAC1	PERSONNEL	-	-	-	-	(361,690)
5-100-250.19	COVID-19 REOPEN EXPENSE!	SUPPLIES	-	-	-	10,000	-
5-100-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	39,857	30,000	30,000	25,000	25,000
5-100-401.10	ELECTRICAL-STREET LIGHTS	SERVICES	95,761	101,193	94,948	90,284	92,993
5-100-401.17	ELECTRIC-MOTOR BANK BLD	SERVICES	4,923	5,700	5,700	4,724	4,865
5-100-401.19	ELECTRIC - KEY ST. BUILDING	SERVICES	-	-	-	77	200
5-100-402.90	TAX APPRAISAL DISTRICT CO	SERVICES	106,170	105,467	105,467	114,194	123,000
5-100-405.17	WATER-MOTOR BANK BLDG	SERVICES	207	210	210	215	221
5-100-405.50	DRAINAGE CHARGE-210 N P.	SERVICES	-	-	245	245	327
5-100-405.51	DRAINAGE CHARGE-KEY ST.	SERVICES	-	-	-	89	215
5-100-406.17	SEWER-MOTOR BANK BLDG	SERVICES	216	220	220	343	343
5-100-450.00	OTHER SERVICES	SERVICES	49,105	-	6,000	25,000	20,000
5-100-926.00	WASH CO HEALTHLY LIVING	SUNDRIES	60,000	61,550	61,550	61,550	61,550
5-100-932.10	BOYS & GIRLS CLUB - PROGR	SUNDRIES	36,750	37,850	37,850	37,850	37,850
5-100-932.11	BOYS & GIRLS CLUB - UTILITI	SUNDRIES	26,952	26,700	26,544	24,192	24,917
5-100-932.12	BOYS & GIRLS CLUB - INSUR/	SUNDRIES	3,208	3,370	3,474	3,473	3,577
5-100-932.13	BOYS & GIRLS CLUB - MOWII	SUNDRIES	1,485	1,800	1,800	1,500	1,500
5-100-932.15	ADULT & TEEN CHALLENGE-I	SUNDRIES	6,256	-	-	-	-
5-100-932.30	FAITH MISSION	SUNDRIES	17,094	18,000	18,000	18,000	18,000
5-100-932.31	FAITH MISSION-SANITATION	SUNDRIES	4,685	9,000	9,000	9,000	9,000
5-100-932.32	ADULT&TEEN CHALNGE-SAN	SUNDRIES	3,465	5,000	5,000	3,500	3,500
5-100-932.90	NEW BEGINNINGS LIFE MINI	SUNDRIES	-	3,000	3,000	3,000	3,000
5-100-934.00	HERITAGE MUSEUM-UTILITII	SUNDRIES	5,693	7,000	7,000	6,300	6,500
5-100-934.01	HERITAGE MUSEUM-INSURA	SUNDRIES	1,619	1,700	1,752	1,751	1,804
5-100-964.00	HOSPICE BRENHAM	SUNDRIES	10,300	11,000	11,000	11,000	11,000
TOTAL DEPT 100			473,746	428,760	428,760	451,287	87,672

General Govt

General Fund

Fund 101

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections at the warehouse, bank (credit card) fees, medical insurance premiums for City retirees, and the City employee Wellness Program. The City Manager's contingency is used to offset revenue shortfalls or unexpected expenditures.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	62,140	145,050	106,072	308,733	72,500
TOTAL DEPT 110 AFTER ADJ	62,140	145,050	106,072	308,733	72,500
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(3,415)	(3,000)	(3,000)	(5,000)	(5,000)
TOTAL DEPT 110 AFTER ADJ	58,725	142,050	103,072	303,733	67,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTABLE ACCOUNTS	SUNDRIES	3,415	3,000	3,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	9,255	7,500	7,500	10,000	10,000
5-110-924.00	CONTINGENCY	SUNDRIES	-	78,050	39,072	235,733	-
5-110-941.00	MEDICAL CLAIMS	SUNDRIES	-	-	-	1,500	-
5-110-943.00	MEDICAL INS PREMIUMS/FE	SUNDRIES	8,074	10,000	10,000	10,000	10,000
5-110-950.00	OTHER SUNDRY	SUNDRIES	36,953	37,000	37,000	37,000	37,000
5-110-960.00	WELLNESS PROGRAM	SUNDRIES	247	5,500	5,500	5,500	5,500
5-110-970.00	EMPLOYEE ASSISTANCE PRO	SUNDRIES	4,196	4,000	4,000	4,000	5,000
TOTAL DEPT 110			62,140	145,050	106,072	308,733	72,500

General Fund

Dept 121 Administration

The City's Charter and State laws establish the responsibilities of both the City Manager and City Secretary. Some of the basic responsibilities of the City Manager include supervision of day-to-day operations of all city departments through department heads, oversight of employment matters, preparation, monitoring, and execution of the City budget, providing technical advice to City Council on overall government operations, and public relations. The Office of the City Secretary provides administrative support to the City Manager and City Council such as preparation of agendas, agenda packets, and minutes. In addition, the City Secretary's Office is responsible for fostering transparency and accountability of local government through provision of election services, maintenance and preservation of official City records, issuance of permits, and training city employees in the Public Information Act and Open Meetings Act.

Programs and Services

CITY MANAGER	Supervises the day-to-day operation of all City departments. In addition to supervising Department Heads, the City Manager is responsible for the annual budget, researching and making recommendations to the City Council, and providing executive leadership.	
CITY SECRETARY	CITY COUNCIL SERVICES	Creates agendas and agenda packets for all City Council meetings. This includes preparing the agenda, coordinating the various documents and compiling an electronic packet, notifying the media, and preparing the minutes of each meeting. These services also include formatting, drafting, reviewing, revising and finalizing ordinances and resolutions for adoption by Council.
	ELECTION ADMINISTRATION	The City Secretary is the Election Official for the City. The election duties include, but are not limited to, preparing an election calendar, election notices and publications, securing and setting up all polling locations, accepting mail ballots, security of the ballot boxes, counting the ballots and preparing the final canvass of the election results.
	PUBLIC INFORMATION	Handles all requests from the public for information or records prepared and/or maintained by the City. This information is released as mandated in the Texas Public Information Act and/or the Texas Attorney General.
	PERMITS & LICENSES	Responsible for the issuance of non-consent tow permits, noise variances, special event permits, vendor and solicitor permits, and beer and wine permits.
	RECORDS MANAGEMENT	Assist each department with the organization of their records and, when needed, coordinate the proper document destruction method. Conduct training for employees on the City's records management policy, document organization and file structure, record classification, document retention schedules, and final disposition of records.
	ADVISORY BOARDS & COMMITTEES	Manages and maintains records and information for eleven (11) advisory boards and committees. Coordinates the application process, works closely with a sub-committee of the City Council to review the applications, and presents all applicants to the City Council for appointment. Provides mandatory annual training for all board and committee members.

General Govt

General Fund

Fund 101

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	489,198	501,403	500,553	443,192	433,429
SUPPLIES	41,767	27,750	28,600	41,828	24,550
MAINTENANCE	-	-	-	-	-
SERVICES	359,698	202,100	211,700	269,598	270,656
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	169,723	147,200	137,600	124,213	137,963
TOTAL DEPT 121 BEFORE ADJ	1,060,385	878,453	878,453	878,831	866,598
PERSONNEL - ACCRUED COMP	617	-	-	-	-
TOTAL DEPT 121 AFTER ADJ	1,061,002	878,453	878,453	878,831	866,598
FTE COUNT	5.07	4.93	4.93	4.93	4.93

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
Strategic Objective Reporting	1	2	3
Council Meetings Held	41	34	40
> Total pages assembled		3,460	3,600
Ordinances Passed	49	34	35
Resolutions Passed	35	38	40
Open Records Requests	600	496	525
> Total pages processed		21,591	23,000
Liquor Licenses Processed	35	52	40
Special Event Permits*	44	27	-
Vendor/Solicitor Permits*	112	94	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-121-101.00	SALARIES & WAGES	PERSONNEL	360,554	364,857	364,857	334,235	328,728
5-121-102.00	OVERTIME PAY	PERSONNEL	31	100	100	100	100
5-121-103.00	OASDI/MEDICARE	PERSONNEL	24,990	29,594	29,594	23,809	26,861
5-121-103.02	MATCHING RETIREMENT	PERSONNEL	33,505	33,467	33,467	31,017	30,607
5-121-105.00	LONGEVITY PAY	PERSONNEL	1,252	1,413	1,413	1,491	1,650
5-121-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	16,053	18,600	18,600	18,600	18,600
5-121-106.00	MEDICAL INSURANCE	PERSONNEL	50,601	44,039	43,189	31,446	24,782
5-121-106.01	LIFE INSURANCE	PERSONNEL	1,269	1,175	1,175	1,136	1,039
5-121-106.02	LONG TERM DISABILITY	PERSONNEL	712	654	654	633	579
5-121-107.00	WORKERS' COMPENSATION	PERSONNEL	848	770	770	725	483
5-121-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	6,734	6,734	-	-
5-121-118.00	ACCRUED COMP TIME	PERSONNEL	(617)	-	-	-	-
5-121-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	-	-	-
5-121-204.00	POSTAGE & FREIGHT	SUPPLIES	2,035	2,000	2,000	2,000	2,000
5-121-205.00	OFFICE SUPPLIES	SUPPLIES	5,813	5,000	5,000	5,000	5,000
5-121-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,665	2,000	2,000	3,000	2,000
5-121-207.00	REPRODUCTION & PRINTING	SUPPLIES	14,607	11,000	11,000	11,000	11,000
5-121-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	687	500	500	116	500
5-121-209.00	EDUCATIONAL	SUPPLIES	137	500	500	300	300
5-121-211.00	CLEANING & JANITORIAL	SUPPLIES	2,972	2,600	2,600	3,000	3,000
5-121-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	9,704	3,000	3,850	5,167	-
5-121-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	921	500	500	500	-
5-121-218.00	PHOTOGRAPHY	SUPPLIES	344	-	-	245	250
5-121-250.00	OTHER SUPPLIES	SUPPLIES	1,905	650	650	11,500	500
5-121-402.00	AUDITS/CONSULTANTS FEES	SERVICES	109,970	11,000	18,100	30,000	25,070
5-121-403.00	TELEPHONE	SERVICES	816	900	900	598	616
5-121-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	2,976	5,000	7,500	7,500	5,000
5-121-411.00	CITY ATTORNEY'S FEES	SERVICES	193,536	140,000	140,000	194,000	194,000
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	SERVICES	19,646	12,000	12,000	6,000	12,000
5-121-419.00	LEGAL FEES	SERVICES	8,130	5,000	5,000	3,500	5,000
5-121-424.00	SERVICE CONTRACTS	SERVICES	23,756	27,000	27,000	27,000	27,970
5-121-450.00	OTHER SERVICES	SERVICES	869	1,200	1,200	1,000	1,000
5-121-702.00	BUILDINGS	SUPPLIES	976	-	-	-	-
5-121-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	70,571	73,700	64,100	62,100	63,963
5-121-907.00	ELECTION EXPENSE	SUNDRIES	12,368	-	-	-	15,000
5-121-907.10	CHARTER ELECTION EXPENSE	SUNDRIES	-	7,000	7,000	-	-
5-121-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	44,582	45,000	45,000	30,900	45,000
5-121-908.10	MILEAGE	SUNDRIES	2,826	5,000	5,000	2,500	2,500
5-121-910.00	BOARD/COMMITTEE/VOLUNTEER	SUNDRIES	34,886	10,000	10,000	5,000	5,000
5-121-928.00	BRAZOS VALLEY COUNCIL	SUNDRIES	3,000	3,000	3,000	3,000	3,000
5-121-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	17,213	-
5-121-950.00	OTHER SUNDRY	SUNDRIES	1,490	3,500	3,500	3,500	3,500
TOTAL DEPT 121 BEFORE ADJ			1,060,385	878,453	878,453	878,831	866,598
ACCRUED COMP			617	-	-	-	-
TOTAL DEPT 121 AFTER ADJ			1,061,003	878,453	878,453	878,831	866,598

General Fund

DEPT 121
<i>General Fund</i>
Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
CITY MANAGER	CONTRACT	1.00
CITY SECRETARY/DIRECTOR OF ADMIN SVCS	34	0.50
DEPUTY CITY SECRETARY II	23	0.50
DEPUTY CITY SECRETARY	22	1.00
EXECUTIVE ASSISTANT (FROZEN)	22	1.00
PART-TIME STAFF		0.93
MAYOR AND COUNCIL*	ELECTED	
FY20-21 BUDGET		4.93
FY19-20 BUDGET		4.93
MAYOR AND COUNCIL*		7.00

Dept 122 Development Services

The Development Services department consists of the Building Services, Code Compliance, Planning, and Engineering groups which play a vital role in preserving and maintaining the vitality of the City of Brenham. The department provides local citizens and development professionals with the information and support they need to expeditiously and safely design and construct quality commercial and residential structures throughout the City. The department also maintains and enforces all applicable development related ordinances including, but not limited to, health and sanitation, flood damage prevention, and zoning and ensures that construction occurs in accordance with all applicable laws and building codes. The primary role of the Development Services Team is to deliver a high level of customer service with personal interaction for internal and external customers in an effort to attract and retain existing business, ensure long-term community vitality, and build and maintain an attractive community to live, work, and play. The department also serves as a liaison for the Planning and Zoning Commission, Board of Adjustment, Airport Advisory Board, and Building Standards Commission.

Programs and Services

General Fund

BUILDING SERVICES	PLAN REVIEW & PERMITTING	PLAN REVIEW- Timely review (within 10 days) of development applications for residential and commercial construction for compliance with applicable building codes and Brenham's ordinances and regulations.
		PERMITTING - The city issues approximately 100 building permits and licenses each month for renovations, new construction, signs, site work, demolitions, swimming pools, and trade work (mechanical, electrical and plumbing projects).
		CERTIFICATE OF OCCUPANCY - Building Official coordinates with the Fire Marshal to issue a CO, which marks completion of a successful project.
INSPECTIONS		BUILDING INSPECTIONS - Conduct courtesy and required building inspections in accordance with approved permits and projects. Inspections are scheduled one day in advance and are often completed same-day. Properties that are improperly maintained may be referred to the Building Standards Commission for repair.
		HEALTH INSPECTIONS - Health inspector identifies and corrects existing and potential health hazards to prevent diseases and educate citizens about public health by investigating complaints and inspecting operations of retail food services.
CODE COMPLIANCE		CODE VIOLATIONS - Compliance officers patrol City to process violations to the Code of Ordinances. Compliance officers process complaints within 24-hours with voluntary compliance as the ultimate goal. Cases not brought into compliance are referred and processed by Municipal Court. Most common violations include junk vehicles, high weeds and grass, open storage, parking trailers and commercial vehicles in the public right-of-way, illegal dumping, etc.
ENGINEERING		DEVELOPMENT REVIEW - Review development plans and inspect construction to ensure that water, wastewater, and drainage improvements meet standards and protect community interests.
		FLOODPLAIN ADMINISTRATION - Oversees and regulates the development within Brenham's floodplains and flood zones.
		CITY INFRASTRUCTURE PLANNING - Assist in the Capital Improvement Project process and Infrastructure Master Planning process to meet anticipated City growth and development.
PLANNING	SHORT-TERM	PRE-DEVELOPMENT - Attend meetings with development professionals to explain, expedite, and advise customers regarding the development process.
		P&Z COMMISSION - Prepare staff reports and make recommendations on cases including plats, site plans, specific use permits and text amendments.
		BOARD OF ADJUSTMENT - Make presentations based on staff recommendations to cases including variances, special exceptions and non-conforming uses.
LONG TERM		SPECIAL PROJECTS - Long-range planning projects to develop and implement strategic plans for future growth and revitalization (i.e. Comprehensive Plan).

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	577,133	535,120	534,314	543,498	671,416
SUPPLIES	20,452	35,600	36,516	29,899	34,065
MAINTENANCE	611	2,500	2,000	1,000	1,000
SERVICES	31,566	40,898	67,028	90,613	134,919
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	13,735	17,150	17,540	9,440	15,509
TOTAL DEPT 122 BEFORE ADJ	643,496	631,268	657,398	674,450	856,909
PERSONNEL - ACCRUED COMP	(101)	-	-	-	-
TOTAL DEPT 122 AFTER ADJ	643,395	631,268	657,398	674,450	856,909
FTE COUNT	7.20	7.20	7.20	7.20	8.50

Decision Packages in FY21 Budget

DESCRIPTION		TYPE	\$ AMOUNT
PERSONNEL	HEALTH INSPECTOR (DUTIES NOW PUT INTO SINGLE JOB)	REOCCURRING	43,197
PERSONNEL	CODE COMPLIANCE OFFICER (WORK DONE BY 2 PT IN FY20)	REOCCURRING	33,038
SUPPLIES	212.00 LASERFICHE FORMS ADD-ON LICENSE & TRAINING	ONE-TIME	14,965
SERVICES	424.00 LASERFICHE FORMS ADD-ON MAINTENANCE	REOCCURRING	3,435
TOTAL			94,635

Output Measures

	FY19	FY20	FY21 TARGET
# of Planning & Zoning Commission Meetings	15	13	15
# of Board of Adjustment & Appeal Meetings	15	3	6
# of Airport Advisory Board Meetings	4	4	4
# of Building Standards Commission Meetings	1	-	2
# of Building Permits Issued	252	268	325
Total Permits Issued	-	933	1,150
# Inspections	2,244	2,422	2,600

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-122-101.00	SALARIES & WAGES	PERSONNEL	435,603	389,785	389,785	414,276	493,811
5-122-102.00	OVERTIME PAY	PERSONNEL	72	200	200	200	200
5-122-103.00	OASDI/MEDICARE	PERSONNEL	33,483	30,688	30,688	31,330	39,026
5-122-103.02	MATCHING RETIREMENT	PERSONNEL	40,801	37,595	37,595	37,833	51,945
5-122-105.00	LONGEVITY PAY	PERSONNEL	4,029	4,180	4,180	4,373	6,545
5-122-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,017	6,000	6,000	6,000	7,800
5-122-106.00	MEDICAL INSURANCE	PERSONNEL	53,341	55,690	54,131	44,899	66,803
5-122-106.01	LIFE INSURANCE	PERSONNEL	1,445	1,355	1,355	1,421	1,829
5-122-106.02	LONG TERM DISABILITY	PERSONNEL	803	752	752	789	1,016
5-122-106.10	HRA EXPENSE	PERSONNEL	-	-	753	753	-
5-122-107.00	WORKERS' COMPENSATION	PERSONNEL	1,438	1,179	1,179	1,624	2,441
5-122-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	7,696	7,696	-	-
5-122-118.00	ACCRUED COMP TIME	PERSONNEL	101	-	-	-	-
5-122-202.00	FUEL	SUPPLIES	3,803	4,700	4,700	3,000	3,000
5-122-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	9	200	200	-	-
5-122-204.00	POSTAGE & FREIGHT	SUPPLIES	3,026	3,100	3,100	2,400	2,400
5-122-205.00	OFFICE SUPPLIES	SUPPLIES	1,604	3,000	3,000	2,400	2,600
5-122-206.00	EMPLOYEE RELATIONS	SUPPLIES	384	400	400	300	400
5-122-207.00	REPRODUCTION & PRINTING	SUPPLIES	6,806	9,000	9,000	7,000	7,000
5-122-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	420	600	600	400	600
5-122-209.00	EDUCATIONAL	SUPPLIES	1,353	1,750	1,750	500	1,000
5-122-211.00	CLEANING & JANITORIAL	SUPPLIES	19	50	50	200	200
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	1,996	1,000	1,500	1,483	16,565
5-122-223.00	SMALL APPLIANCES	SUPPLIES	138	-	-	-	-
5-122-250.00	OTHER SUPPLIES	SUPPLIES	895	300	300	300	300
5-122-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	611	2,000	2,000	1,000	1,000
5-122-313.00	COMPUTER/OFFICE EQUIPMENT	MAINTENANCE	-	500	-	-	-
5-122-402.00	AUDITS/CONSULTANTS	SERVICES	2,473	-	26,130	50,887	88,804
5-122-403.00	TELEPHONE	SERVICES	1,368	1,400	1,400	912	939
5-122-408.10	RENTALS/LEASES-FLEET	SERVICES	-	100	100	50	-
5-122-408.20	RENTALS/LEASES-VEHICLE	SERVICES	-	4,898	4,898	5,464	5,464
5-122-409.00	ADVERTISEMENTS/LEGAL	NO SERVICES	1,253	2,000	2,000	800	1,500
5-122-418.00	SUBSTANDARD BUILDING EXPENSE	SERVICES	-	7,500	7,500	7,500	7,500
5-122-422.00	CONTRACT LABOR	SERVICES	700	-	-	-	-
5-122-424.00	SERVICE CONTRACTS	SERVICES	13,516	14,000	14,000	14,000	19,712
5-122-445.00	CODE ENFORCEMENT	SERVICES	11,828	10,000	10,000	10,000	10,000
5-122-450.00	OTHER SERVICES	SERVICES	429	1,000	1,000	1,000	1,000
5-122-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	-	11,500	11,916	11,916	-

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-122-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	608	650	980	980	1,009
5-122-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	10,900	13,500	13,500	7,500	13,500
5-122-908.10	MILEAGE	SUNDRIES	652	1,500	1,500	500	500
5-122-908.20	CONTINUING EDUCATION	SUNDRIES	-	-	-	-	-
5-122-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	1,576	1,500	1,500	400	500
5-122-950.00	OTHER SUNDRY	SUNDRIES	-	-	60	60	-
TOTAL DEPT 122 BEFORE ADJ			643,496	631,268	657,398	674,450	856,909
ACCRUED COMP			(101)	-	-	-	-
TOTAL DEPT 122 AFTER ADJ			643,395	631,268	657,398	674,450	856,909

Personnel

POSITION TITLE	SALARY GRADE	FTES
DIRECTOR OF DEVELOPMENT SERVICES	33	1.00
BUILDING OFFICIAL	29	1.00
CITY PLANNER	25	1.00
GIS TECHNICIAN	25	0.50
ASSISTANT BUILDING OFFICIAL	24	1.00
HEALTH INSPECTOR/CODE COMPLIANCE II	23	1.00
PLANNING TECHNICIAN	21	1.00
BUILDING INSPECTOR (FROZEN)	21	1.00
DEVELOPMENT SERVICES ADMIN ASSISTANT	18	1.00
FY20-21 BUDGET		8.50
FY19-20 BUDGET		7.20

General Fund

Dept 123 Human Resources

The Human Resources Department seeks to attract, engage, develop, support and retain a well-qualified workforce to best serve the residents of the City of Brenham. The department is responsible for delivering quality human resources programs and services from recruitment to retirement. The HR department maintains classification and compensation of all employees, as well as all personnel and benefit records.

Each year the department coordinates the Employee Health Fair, in conjunction with the City's benefit open enrollment period. The annual employee celebration, retirement and service recognitions, as well as other employee gatherings are hosted by the Human Resources Department. The department offers training programs and leadership development training to all employees. Administration of the worker's compensation program and loss prevention training is also handled in the Human Resources Department. This department also manages employee group medical and other benefit coverage, administers the workers' compensation program, and coordinates mandatory loss prevention programs.

Programs and Services

General Fund

HUMAN RESOURCES	EMPLOYEE BENEFITS	RECRUITMENT & RETENTION & RETIREMENT - use various advertising sources to attract and retain well qualified applicants using an online application tracking system; conduct skill testing and interviewing; new employee orientation and training; retirement selection and eligibility.
		COMPENSATION - Administer step increase program; survey various positions for salary comparison; outsources compensation and benefits analysis; biweekly compensation changes.
		BENEFITS - Retirement through Texas Municipal Retirement System, enroll, update, and retire accounts; 13 approved city holidays; biweekly longevity payments and monthly service recognition awards; vacation and sick leave accruals; Employee Assistance Program; Education Reimbursement Program.
		GROUP MEDICAL INSURANCE - Fund contact and administration of enrollment for changes of medical insurance, flexible spending accounts, and dependent care accounts; annual renewal of group medical insurance for 205 employees for over 400 covered lives.
		LIFE INSURANCE, LONG TERM DISABILITY, AD&D - Administer life insurance, long term disability, and accidental death benefits; process monthly life insurance changes.
	RISK MANAGEMENT	PROPERTY/LIABILITY/WORKERS' COMPENSATION - Administer property and liability damage claims and Workers' Compensation process for employees.
POLICY - Human Resources Policy Manual last updated in February 2019, maintain current with local and Federal regulations as well as City practices.		
EMPLOYEE DEVELOPMENT	SAFETY TRAINING - Department of Transportation regulated safety training for CDL Drivers and Supervisors, Gas Department employees, and safety sensitive positions.	
	EMPLOYEE & SUPERVISOR TRAINING - Employee policy training, Supervisor development training; developing Safety Training and Loss Prevention Program.	
	EMPLOYEE EVALUATION - Simple method of evaluating performance and encouraging dialogue between management and employees to improve work performance.	

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	185,124	197,934	197,690	173,769	195,736
SUPPLIES	5,837	2,650	2,694	2,653	1,250
MAINTENANCE	-	-	-	551	-
SERVICES	39,810	14,035	14,235	14,700	18,550
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	27,851	21,850	21,850	13,362	20,250
TOTAL DEPT 123	258,622	236,469	236,469	205,035	235,786
FTE COUNT	2.50	2.50	2.50	2.50	2.50

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
New Hires Processed	82	38	75
Terminations Processed	62	89	65
Job Applications Processed	1,811	1,312	1,800
Jobs Advertised	64	41	65
Training Classes Held	15	9	20
Workers' Compensation Claims	39	20	30
Quarterly Loss Prevention Training*	N/A		N/A
Property/Liability Damage Claims	45	27	35

*Loss Prevention Training included in "Training Classes Held"

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-123-101.00	SALARIES & WAGES	PERSONNEL	135,995	145,896	145,896	129,090	150,501
5-123-103.00	OASDI/MEDICARE	PERSONNEL	9,655	11,282	11,282	9,446	11,639
5-123-103.02	MATCHING RETIREMENT	PERSONNEL	12,357	12,992	12,992	12,598	13,719
5-123-105.00	LONGEVITY PAY	PERSONNEL	1,208	1,350	1,350	1,198	1,330
5-123-106.00	MEDICAL INSURANCE	PERSONNEL	24,986	22,677	22,433	17,216	17,569
5-123-106.01	LIFE INSURANCE	PERSONNEL	394	477	477	584	492
5-123-106.02	LONG TERM DISABILITY	PERSONNEL	219	265	265	325	274
5-123-106.10	HRA EXPENSE	PERSONNEL	-	-	-	3,045	-
5-123-107.00	WORKERS' COMPENSATION	PERSONNEL	309	299	299	267	212
5-123-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	2,696	2,696	-	-
5-123-204.00	POSTAGE & FREIGHT	SUPPLIES	107	100	100	150	100
5-123-205.00	OFFICE SUPPLIES	SUPPLIES	114	250	250	100	250
5-123-206.00	EMPLOYEE RELATIONS	SUPPLIES	62	100	100	-	100
5-123-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,366	1,200	1,200	1,200	700
5-123-211.00	CLEANING & JANITORIAL	SUPPLIES	-	-	-	3	-
5-123-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	4,187	1,000	1,000	1,100	-
5-123-250.00	OTHER SUPPLIES	SUPPLIES	1	-	44	100	100
5-123-313.00	COMPUTER/OFFICE EQUIPMEN	MAINTENANCE	-	-	-	551	-
5-123-402.00	AUDITS/CONSULTANTS FEES	SERVICES	27,131	-	-	-	-
5-123-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	521	500	700	700	500
5-123-410.00	PRE-EMP PHYCLS/NON DOT C	SERVICES	4,585	5,000	5,000	5,000	5,000
5-123-412.00	CDL DOT DRUG TESTS	SERVICES	2,858	3,000	3,000	3,000	3,000
5-123-424.00	SERVICE CONTRACTS	SERVICES	4,681	5,500	5,500	5,500	6,050
5-123-450.00	OTHER SERVICES	SERVICES	35	35	35	500	4,000
5-123-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	3,967	4,000	4,000	2,412	4,000
5-123-908.05	EMPLOYEE TRAINING	SUNDRIES	327	1,000	1,000	300	1,000
5-123-908.10	MILEAGE	SUNDRIES	289	300	300	-	300
5-123-930.00	SPECIAL EVENTS	SUNDRIES	22,224	15,500	15,500	9,600	13,900
5-123-950.00	OTHER SUNDRY	SUNDRIES	1,045	1,050	1,050	1,050	1,050
TOTAL DEPT 123 BEFORE ADJ			258,622	236,469	236,469	205,035	235,786
ACCRUED COMP			-	-	-	-	-
TOTAL DEPT 123 AFTER ADJ			258,622	236,469	236,469	205,035	235,786

General Fund

DEPT 123

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
HUMAN RESOURCES DIRECTOR	31	1.00
HR SPECIALIST	25	1.00
PART-TIME STAFF		0.50
FY20-21 BUDGET		2.50
FY19-20 BUDGET		2.50

Dept 131 Maintenance

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

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

Programs and Services

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

General
Govt

General Fund

Fund 101

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	498,719	523,616	521,648	505,750	472,329
SUPPLIES	93,268	50,011	50,461	44,953	29,760
MAINTENANCE	71,348	34,200	34,200	42,583	61,000
SERVICES	150,736	192,045	193,563	180,352	189,316
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	8,313	9,940	9,940	9,776	8,257
TOTAL DEPT 131 BEFORE ADJ	822,385	809,812	809,812	783,414	760,662
PERSONNEL - ACCRUED COMP	(1,420)	-	-	-	-
TOTAL DEPT 131 AFTER ADJ	820,965	809,812	809,812	783,414	760,662
FTE COUNT	8.50	7.88	7.88	7.88	7.88

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
Work Orders:			
Construction	8	4	10
Equipment Maintenance	179	135	150
Fabrication	2	5	10
Facilities Maintenance	1,491	1,314	1,400
Generators	10	10	10
IT/Technology	18	4	10
Parks	127	234	300
Special Events	202	177	200
Vehicle Maintenance	713	534	600

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-131-101.00	SALARIES & WAGES	PERSONNEL	333,819	352,467	352,467	349,325	328,372
5-131-102.00	OVERTIME PAY	PERSONNEL	1,754	3,500	3,500	3,500	3,500
5-131-103.00	OASDI/MEDICARE	PERSONNEL	25,410	28,073	28,073	27,128	26,259
5-131-103.02	MATCHING RETIREMENT	PERSONNEL	32,967	35,640	35,640	34,674	33,851
5-131-105.00	LONGEVITY PAY	PERSONNEL	3,320	3,735	3,735	3,711	3,998
5-131-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-131-105.03	STANDBY	PERSONNEL	-	-	-	649	-
5-131-106.00	MEDICAL INSURANCE	PERSONNEL	83,332	76,582	74,614	70,288	62,396
5-131-106.01	LIFE INSURANCE	PERSONNEL	1,245	1,274	1,274	1,321	1,182
5-131-106.02	LONG TERM DISABILITY	PERSONNEL	691	709	709	734	656
5-131-107.00	WORKERS' COMPENSATION	PERSONNEL	8,745	8,395	8,395	8,420	6,115
5-131-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	7,241	7,241	-	-
5-131-118.00	ACCRUED COMP TIME	PERSONNEL	1,420	-	-	-	-
5-131-202.00	FUEL	SUPPLIES	5,872	6,900	6,900	5,500	5,500
5-131-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	5,061	5,300	5,300	5,000	5,000
5-131-204.00	POSTAGE & FREIGHT	SUPPLIES	10	-	-	-	-
5-131-205.00	OFFICE SUPPLIES	SUPPLIES	259	1,650	1,650	250	250
5-131-206.00	EMPLOYEE RELATIONS	SUPPLIES	890	800	800	900	900
5-131-207.00	REPRODUCTION/PRINTING	SUPPLIES	518	580	580	580	580
5-131-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	4,428	6,138	6,138	5,500	5,500
5-131-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	15	100	100	101	100
5-131-211.00	CLEANING AND JANITORIAL	SUPPLIES	2,299	1,750	1,750	3,600	4,630
5-131-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	4,417	1,000	1,000	723	800
5-131-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	72	510	510	-	-
5-131-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	419	1,595	1,595	1,600	500
5-131-250.00	OTHER SUPPLIES	SUPPLIES	6,398	6,000	6,000	6,000	6,000
5-131-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	5,902	7,500	7,500	2,500	2,500
5-131-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	677	1,000	1,000	500	500
5-131-310.00	LAND/GROUNDS	MAINTENANCE	-	500	500	-	-
5-131-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	64,768	25,000	25,000	39,583	58,000
5-131-350.00	OTHER MAINTENANCE	MAINTENANCE	-	200	200	-	-
5-131-401.00	ELECTRICAL	SERVICES	66,638	72,500	72,500	64,406	66,339
5-131-403.00	TELEPHONE	SERVICES	1,644	1,850	1,850	1,512	1,557
5-131-404.00	GAS	SERVICES	6,779	7,400	7,400	5,844	6,308
5-131-405.00	WATER	SERVICES	2,176	2,100	2,100	2,463	2,537
5-131-405.50	DRAINAGE CHARGE	SERVICES	-	-	1,518	1,518	2,024
5-131-406.00	SEWER	SERVICES	1,615	1,500	1,500	1,757	1,810
5-131-406.50	GARBAGE	SERVICES	1,427	1,500	1,500	849	-
5-131-406.60	DISPOSAL FEES	SERVICES	308	400	400	300	300
5-131-408.10	RENTALS/LEASES-FLEET	SERVICES	4,088	5,000	5,000	5,040	4,000
5-131-408.20	RENTALS/LEASES-VEHICLE	SERVICES	-	19,677	19,677	22,593	22,593
5-131-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	164	-	-	-	-
5-131-415.00	JANITORIAL SERVICES	SERVICES	42,479	43,300	43,300	38,052	43,673
5-131-424.00	SERVICE CONTRACTS	SERVICES	18,599	31,018	31,018	31,018	33,175
5-131-450.00	OTHER SERVICES	SERVICES	4,819	5,800	5,800	5,000	5,000

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-131-702.00	BUILDINGS	SUPPLIES	60,109	6,793	6,793	-	-
5-131-710.00	MACHINERY/EQUIPMENT	SUPPLIES	2,500	3,095	3,095	2,749	-
5-131-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	-	3,600	3,600	3,600	-
5-131-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	-	4,200	4,650	4,650	-
5-131-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	4,200	-
5-131-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	5,651	5,940	5,940	5,104	5,257
5-131-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,425	2,400	2,400	1,500	1,500
5-131-908.10	MILEAGE	SUNDRIES	-	100	100	-	-
5-131-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	1,519	-
5-131-950.00	OTHER SUNDRY	SUNDRIES	1,237	1,500	1,500	1,653	1,500
TOTAL DEPT 131 BEFORE ADJ			822,385	809,812	809,812	783,414	760,662
ACCRUED COMP			(1,420)	-	-	-	-
TOTAL DEPT 131 AFTER ADJ			820,965	809,812	809,812	783,414	760,662

Personnel

POSITION TITLE	SALARY GRADE	FTES
MAINTENANCE SUPERVISOR	25	1.00
ASSISTANT MAINTENANCE SUPERVISOR	23	1.00
SENIOR MAINTENANCE MECHANIC	22	1.00
MAINTENANCE ELECTRICIAN	20	2.00
MAINTENANCE MECHANIC (FROZEN)	19	1.00
MAINTENANCE TECHNICIAN	17	1.50
PART-TIME STAFF		0.38
FY20-21 BUDGET		7.88
FY19-20 BUDGET		7.88

General Fund

Dept 133 Finance

The Finance Department is responsible for the fiscal administration of the City, providing accounting and budgeting services. In accordance with Generally Accepted Accounting Principles (GAAP), the Accounting team maintains the financial integrity of the City by providing the following accounting services: accounts receivable, accounts payable, cash and treasury management, general ledger, grant accounting, fixed assets, payroll, and procurement card management. The Budget team is responsible for preparation of the City's annual budget, including the capital and operating budgets, and budgetary compliance during the fiscal year.

Programs and Services

FINANCE	ACCOUNTING	CONTROLLER	Responsible for accounting services affecting financial reporting, including the annual audit of financial statements and completion of the Comprehensive Annual Financial Report (CAFR).	
		ACCOUNTS PAYABLE	Responsible for all activities associated with payment for purchases and issuance of all non-payroll checks. Issues documents and reports as required by the Internal Revenue Service.	
		ACCOUNTS RECEIVABLE	Responsible for all billing of City department services and the receipt of payments.	
		CASH & TREASURY MANAGEMENT	Responsible for recording cash transactions in financial software and preparing daily deposits into the City's bank account. Monitors cash balances and prepares electronic cash transactions. Prepares monthly reconciliations of cash and investment accounts to ensure accurate recording of transactions.	
		GENERAL LEDGER	Records journal entries into General Ledger and prepares monthly reconciliations of cash, other asset, and liability accounts. Maintains fixed asset ledgers and reconciles them to General Ledger accounts. Prepares audit schedules and coordinates the annual review. Prepares CAFR and supporting documentation.	
		GRANT ADMINISTRATION	Accumulates financial information and reports it as required to granting agencies. Records grant proceeds and expenditures, and maintains reconciliations of these accounts.	
		DEBT ADMINISTRATION	Records proceeds of debt issuance and monitors expenditures of proceeds. Prepares periodic principle and interest payments according to amortization schedules. Completes annual reconciliations of all related General Ledger accounts.	
		PAYROLL	Processes biweekly payroll using ADP software, including timecard maintenance, benefit payments, and deduction remittance. Remittance for deductions includes health insurance, dental insurance, vision insurance, flexible spending accounts, and retirement plans. Reconciles and reviews transactions for preparation of reporting required by the Internal Revenue Service.	
		PROCUREMENT CARD MANAGEMENT	Administers application process with issuing bank and provides operational support for cardholders. Reconciles monthly statement and prepares electronic payment to issuing bank, according to procurement card procedures.	
		BUDGET	Monitors CD investment accounts according to Public Funds Investment Act.	
			Prepares quarterly financial statements for presentation to City Council. Budget to actual comparisons are made, and fluctuations are analyzed.	
			Develops and prepares the annual operating and capital budgets, and monitors budgetary compliance during the fiscal year.	
			Prepares tax rate and utility rate calculations as part of the budgeting process.	
			Forecasts revenues and expenses as needed by City Council, management, and departments.	

ASSISTANT CITY MANAGER - CFO: Ensures fiscal practices are in compliance with the City's financial policies, ordinances, and state statutes. Provides accurate and timely financial information to the City Council, the City Manager, Citizens, Staff, and other users.

General Govt
General Fund
Fund 101

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	929,084	958,965	958,001	914,943	985,477
SUPPLIES	10,879	14,510	15,199	15,416	17,310
MAINTENANCE	17	-	275	275	-
SERVICES	163,116	172,200	172,200	187,200	184,525
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	8,839	8,700	8,700	7,500	8,700
TOTAL DEPT 133 BEFORE ADJ	1,111,935	1,154,375	1,154,375	1,125,334	1,196,012
PERSONNEL - ACCRUED COMP	(213)	-	-	-	-
TOTAL DEPT 133 AFTER ADJ	1,111,722	1,154,375	1,154,375	1,125,334	1,196,012
FTE COUNT	10.12	10.12	10.12	10.12	10.12

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE*	

* BUDGETED IN DEPT 160 IS AN ASSISTANT DIRECTOR OF UTILITY BUDGETS AND STRATEGIC PLANNING WHICH IS THE REPLACEMENT OF THE CURRENT DIRECTOR OF BUDGETS AND STRATEGIC PLANNING UPON RETIREMENT.

Output Measures

	FY19	FY20	FY21 TARGET
Fiscal Management			
- Accounts Payable Transactions	6,715	6,478	6,750
- Payroll Transactions	7,100	6,891	7,000
- Days of General Fund Reserves	116.9	92.0	94.0
- Days Reserve Renovation & Repair	5.0	2.0	4.0
- Management Financials	4	4	4
- GFOA CAFR Award	Awarded	Awarded	Awarded
Budget Management			
- Performance Reports	4	4	4
- GFOA Budget Award	Awarded	Awarded	Awarded

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-133-101.00	SALARIES & WAGES	PERSONNEL	669,389	697,087	697,087	682,466	732,816
5-133-102.00	OVERTIME PAY	PERSONNEL	-	-	2,612	3,416	-
5-133-103.00	OASDI/MEDICARE	PERSONNEL	49,325	54,492	54,492	51,391	57,186
5-133-103.02	MATCHING RETIREMENT	PERSONNEL	69,429	71,052	71,052	67,381	76,261
5-133-105.00	LONGEVITY PAY	PERSONNEL	4,519	5,180	5,180	4,392	4,413
5-133-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	12,033	6,000	6,000	6,000	6,000
5-133-106.00	MEDICAL INSURANCE	PERSONNEL	118,945	104,928	101,352	94,555	103,533
5-133-106.01	LIFE INSURANCE	PERSONNEL	2,374	2,595	2,595	2,511	2,715
5-133-106.02	LONG TERM DISABILITY	PERSONNEL	1,320	1,443	1,443	1,398	1,511
5-133-107.00	WORKERS' COMPENSATION	PERSONNEL	1,539	1,442	1,442	1,433	1,042
5-133-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	14,746	14,746	-	-
5-133-118.00	ACCRUED COMP TIME	PERSONNEL	213	-	-	-	-
5-133-204.00	POSTAGE & FREIGHT	SUPPLIES	3,958	3,800	3,800	3,800	3,800
5-133-205.00	OFFICE SUPPLIES	SUPPLIES	2,327	4,000	4,000	4,000	4,000
5-133-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,163	1,050	1,050	1,050	1,050
5-133-207.00	REPRODUCTION & PRINTING	SUPPLIES	2,648	4,000	4,000	4,000	4,000
5-133-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	150	-	-	150	-
5-133-209.00	EDUCATIONAL	SUPPLIES	-	200	200	200	200
5-133-211.00	CLEANING AND JANITORIAL	SUPPLIES	214	200	200	250	200
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	340	1,200	1,865	1,882	4,000
5-133-223.00	SMALL APPLIANCES	SUPPLIES	-	-	24	24	-
5-133-250.00	OTHER SUPPLIES	SUPPLIES	78	60	60	60	60
5-133-313.00	COMPUTER/OFFICE EQUIPMENT MAINTENANCE	SUPPLIES	17	-	275	275	-
5-133-402.00	AUDITS/CONSULTANTS FEES	SERVICES	57,284	65,950	65,950	80,950	71,750
5-133-424.00	SERVICE CONTRACTS	SERVICES	37,884	39,600	39,600	39,600	42,325
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	SERVICES	67,019	65,700	65,700	65,700	69,500
5-133-450.00	OTHER SERVICES	SERVICES	930	950	950	950	950
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	8,266	8,050	8,050	7,000	8,050
5-133-908.10	MILEAGE	SUNDRIES	572	600	600	500	600
5-133-950.00	OTHER SUNDRY	SUNDRIES	1	50	50	-	50
TOTAL DEPT 133 BEFORE ADJ			1,111,935	1,154,375	1,154,375	1,125,334	1,196,012
ACCRUED COMP			(213)	-	-	-	-
TOTAL DEPT 133 AFTER ADJ			1,111,722	1,154,375	1,154,375	1,125,334	1,196,012

General Fund

DEPT 133
<i>General Fund</i>
Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
ASSISTANT CITY MANAGER - CHIEF FINANCIAL OFFICER	41	1.00
CONTROLLER	34	1.00
STRATEGIC BUDGET OFFICER	34	1.00
ACCOUNTING MANAGER	30	1.00
BUDGET MANAGER	28	1.00
STAFF ACCOUNTANT	25	3.00
ACCOUNTING CLERK II	18	1.00
ACCOUNTING CLERK I	16	1.00
PART-TIME STAFF		0.12
FY20-21 BUDGET		10.12
FY19-20 BUDGET		10.12

Dept 135 Purchasing and Central Warehouse

The Purchasing Department serves as the gatekeeper for compliance with all State and local purchasing laws and to ensure the City’s integrity throughout the purchasing process. Purchasing advises staff on the best purchasing method, maintains vendor information and qualifications, negotiates terms and conditions for contracts, handles formal bids and proposals, and processes purchase orders from all departments. Purchasing is also responsible for Central Warehouse. The Central Warehouse maintains a perpetual inventory system, determines items kept in inventory and appropriate levels, orders inventory items, and disburses supplies to all City departments. The Central Warehouse also disposes of surplus, obsolete or unserviceable equipment and materials.

Programs and Services

PURCHASING SERVICES	Responsible for the issuance of purchase orders ensuring that proper documentation, approvals, and quotes for goods or services are attached. Reviews for general ledger account coding and ensures that budgeted dollars are available.
	Prepares formal bids and proposals for services, equipment or capital projects ensuring that the City's terms and conditions are included. Works with departments on qualifications and/or specifications.
	Maintains database of vendor insurance certificates for compliance with statutory guidelines.
	Maintains database of leased office automation equipment (copiers) and works with departments for replacement when contract period is over. Request proposals from vendors and evaluates pricing, maintenance, and service levels. Prepares recommendation to City Council for approval.
CENTRAL WAREHOUSE	INVENTORY: Set stock levels and order products as needed to assure that City departments have what they need.
	ANNUAL INVENTORY COUNT: At fiscal year-end prepare count sheets for physical inventory; enter counts; reconcile differences; and perform year-end close-out procedures in WASP system.
	CAPITAL PROJECTS: Work with City departments and outside contractors to procure materials for capital projects.
	GOV-DEALS: Program administrator for GovDeals online surplus equipment auction. Upload items for sale, establish minimum bid amounts, monitor bidding process and dispose of items to successful bidders.

General
Govt

General Fund

Fund 101

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	234,662	221,315	220,528	219,202	276,224
SUPPLIES	8,651	5,175	5,270	7,600	4,600
MAINTENANCE	1,365	700	11,477	12,443	400
SERVICES	39,849	42,140	42,787	54,934	27,144
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	21,167	8,715	8,760	4,959	8,563
TOTAL DEPT 135 BEFORE ADJ	305,694	278,045	288,822	299,138	316,931
PERSONNEL - ACCRUED COMP	(296)	-	-	-	-
TOTAL DEPT 135 AFTER ADJ	305,398	278,045	288,822	299,138	316,931
FTE COUNT	3.47	2.97	2.97	2.97	3.50

Decision Packages in FY21 Budget

DESCRIPTION	TYPE	\$ AMOUNT
PERSONNEL INVENTORY & WAREHOUSE SUPERVISOR (PART-TIME TO FULL-TIME)	REOCCURRING	47,943

Output Measures

	FY19	FY20	FY21 TARGET
Total Purchase Orders	486	349	520
Total Bids and RFPs	7	11	15
Item Codes Maintained	1,197	1,252	1,250
Number of Items Disbursed	48,862	105,048	55,000
Dollars Disbursed	\$ 548,324	\$ 859,418	\$ 600,000
Year End Inventory Value	\$ 1,332,256	\$ 1,301,790	\$ 1,340,000
Online Auctions	60	58	60
Auction Revenue	\$ 199,245	\$ 471,196	\$ 200,000

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-135-101.00	SALARIES & WAGES	PERSONNEL	164,902	159,887	159,887	162,275	202,055
5-135-102.00	OVERTIME PAY	PERSONNEL	-	200	200	200	200
5-135-103.00	OASDI/MEDICARE	PERSONNEL	12,200	12,468	12,468	12,338	15,756
5-135-103.02	MATCHING RETIREMENT	PERSONNEL	16,046	15,494	15,494	14,809	21,280
5-135-105.00	LONGEVITY PAY	PERSONNEL	2,229	2,183	2,183	2,680	2,890
5-135-106.00	MEDICAL INSURANCE	PERSONNEL	35,453	24,996	24,209	23,412	30,038
5-135-106.01	LIFE INSURANCE	PERSONNEL	557	552	552	583	748
5-135-106.02	LONG TERM DISABILITY	PERSONNEL	310	307	307	324	416
5-135-107.00	WORKERS' COMPENSATION	PERSONNEL	2,670	2,092	2,092	2,581	2,841
5-135-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	3,136	3,136	-	-
5-135-118.00	ACCRUED COMP TIME	PERSONNEL	296	-	-	-	-
5-135-202.00	FUEL	SUPPLIES	502	775	775	650	650
5-135-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	122	600	600	500	500
5-135-204.00	POSTAGE & FREIGHT	SUPPLIES	716	500	500	1,100	500
5-135-205.00	OFFICE SUPPLIES	SUPPLIES	483	500	510	800	500
5-135-206.00	EMPLOYEE RELATIONS	SUPPLIES	987	500	500	500	500
5-135-207.00	REPRODUCTION/PRINTING	SUPPLIES	438	500	500	650	500
5-135-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	818	150	150	100	150
5-135-211.00	CLEANING AND JANITORIAL	SUPPLIES	141	200	200	350	200
5-135-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	2,202	200	200	1,500	-
5-135-216.10	RESALE ITEMS-VENDING MAC	SUPPLIES	569	500	500	500	500
5-135-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	50	50	50	50
5-135-250.00	OTHER SUPPLIES	SUPPLIES	280	700	785	900	550
5-135-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	387	400	400	400	400
5-135-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	978	300	11,077	12,043	-
5-135-401.00	ELECTRICAL	SERVICES	11,108	12,200	12,200	10,306	10,615
5-135-404.00	GAS	SERVICES	150	150	150	126	135
5-135-405.00	WATER	SERVICES	492	460	460	528	544
5-135-405.50	DRAINAGE CHARGE	SERVICES	-	-	518	517	690
5-135-406.00	SEWER	SERVICES	286	220	220	297	306
5-135-406.50	GARBAGE	SERVICES	642	650	650	382	-
5-135-408.10	RENTALS/LEASES-FLEET	SERVICES	90	-	-	-	-
5-135-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	1,200	1,200	400	500
5-135-415.00	JANITORIAL SERVICES	SERVICES	1,300	1,360	1,489	1,378	1,504
5-135-424.00	SERVICE CONTRACTS	SERVICES	24,864	25,400	25,400	40,000	11,850
5-135-450.00	OTHER SERVICES	SERVICES	917	500	500	1,000	1,000
5-135-702.00	MACHINERY/EQUIPMENT	SUPPLIES	1,393	-	-	-	-

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-135-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	3,218	3,415	3,460	3,459	3,563
5-135-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,435	5,000	5,000	1,500	5,000
5-135-908.10	MILEAGE	SUNDRIES	331	300	300	-	-
5-135-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	13,182	-	-	-	-
TOTAL DEPT 135 BEFORE ADJ			305,694	278,045	288,822	299,138	316,931
	ACCRUED COMP		(296)	-	-	-	-
TOTAL DEPT 135 AFTER ADJ			305,398	278,045	288,822	299,138	316,931

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
CITY SECRETARY/DIRECTOR OF ADMIN SVCS	34	0.50
PURCHASING AND CENTRAL WAREHOUSE FLEET SUPERVISOR	24	1.00
PURCHASING SPECIALIST	22	1.00
INVENTORY AND WAREHOUSE SPECIALIST	22	1.00
FY20-21 BUDGET		3.50
FY19-20 BUDGET		2.97

General Fund

Dept 155 Municipal Court

The City of Brenham Municipal Court is the judicial branch of City government. The Municipal Court is dedicated to promoting and upholding the integrity of the Court and building public trust and confidence in the judicial system while maintaining the highest standards in customer service. The Court has jurisdiction over offenses occurring within the City limits and has extra-territorial jurisdiction. A statutory court created by the Texas Legislature, the Court has exclusive criminal jurisdiction over Class C misdemeanor cases and, in addition, has limited civil jurisdiction. The Court processes between 6,000 - 8,000 cases per year. Court technology and security projects are funded out of the special revenue fund, Court Technology/Security Fund.

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

Programs and Services

General Fund

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

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Implement Electronic Warrant Imaging System with Washington County Communications;	GC2
➤ Conduct performance measures in areas such as access and fairness, clearance rates, time to disposition, trial date certainty, cost per case, and effective use of jurors; and	GC2
➤ Implement Public Awareness Program to educate citizens on new or existing legislation resulting in an enhanced awareness on traffic safety, school safety, alcohol & drug issues, as well as domestic & social issues.	GC2

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	419,688	418,215	418,139	417,302	324,385
SUPPLIES	11,781	14,200	14,276	12,838	13,000
MAINTENANCE	60	600	600	600	600
SERVICES	72,728	69,600	69,600	72,194	73,342
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	9,578	8,500	8,500	7,126	8,423
TOTAL DEPT 155 BEFORE ADJ	513,834	511,115	511,115	510,060	419,750
PERSONNEL - ACCRUED COMP	(1,555)	-	-	-	-
TOTAL DEPT 155 AFTER ADJ	512,279	511,115	511,115	510,060	419,750
FTE COUNT	5.25	5.25	5.25	5.25	4.25

General Fund

Decision Packages in FY21 Budget (1)

DESCRIPTION	\$ AMOUNT
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NONE

(1) See Court Technology/Security Fund for funded projects.

Output Measures

	FY19	FY20	FY21 TARGET
New Cases	5,264	4,209	5,000
Dispositions	4,626	4,695	4,800
Warrants	64	3,414	3,000
Total Cases on Docket at FYE	10,314	11,405	11,000
Cases Satisfied by Community Service	12	24	20
Cases Satisfied by Jail Credit	415	286	400
Cases Waived for Indigency	3	1	5

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-155-101.00	SALARIES & WAGES	PERSONNEL	297,437	294,744	294,744	312,048	246,678
5-155-102.00	OVERTIME PAY	PERSONNEL	239	500	500	200	500
5-155-103.00	OASDI/MEDICARE	PERSONNEL	21,843	23,051	23,051	23,571	19,095
5-155-103.02	MATCHING RETIREMENT	PERSONNEL	24,082	28,861	28,861	23,714	18,820
5-155-105.00	LONGEVITY PAY	PERSONNEL	3,289	3,560	3,560	2,925	2,045
5-155-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	1,805	1,800	1,800	1,800	-
5-155-106.00	MEDICAL INSURANCE	PERSONNEL	66,262	56,240	56,164	49,727	35,563
5-155-106.01	LIFE INSURANCE	PERSONNEL	719	1,059	1,059	992	871
5-155-106.02	LONG TERM DISABILITY	PERSONNEL	399	585	585	551	483
5-155-107.00	WORKERS' COMPENSATION	PERSONNEL	2,058	1,800	1,800	1,774	330
5-155-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	6,015	6,015	-	-
5-155-118.00	ACCRUED COMP TIME	PERSONNEL	1,555	-	-	-	-
5-155-202.00	FUEL	SUPPLIES	1,093	1,400	1,400	1,000	1,000
5-155-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	166	-	-	-	-
5-155-204.00	POSTAGE & FREIGHT	SUPPLIES	5,267	5,500	5,500	5,100	5,100
5-155-205.00	OFFICE SUPPLIES	SUPPLIES	973	2,000	2,000	1,600	2,000
5-155-206.00	EMPLOYEE RELATIONS	SUPPLIES	224	500	500	500	500
5-155-207.00	REPRODUCTION & PRINTING	SUPPLIES	4,008	4,000	4,000	4,000	4,000
5-155-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	-	500	500	263	250
5-155-209.00	EDUCATIONAL	SUPPLIES	-	150	226	225	-
5-155-211.00	CLEANING AND JANITORIAL	SUPPLIES	28	100	100	100	100
5-155-250.00	OTHER SUPPLIES	SUPPLIES	22	50	50	50	50
5-155-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	60	600	600	600	600
5-155-403.00	TELEPHONE	SERVICES	996	1,100	1,100	1,094	1,127
5-155-419.00	LEGAL FEES	SERVICES	47,427	45,000	45,000	45,000	45,000
5-155-424.00	SERVICE CONTRACTS	SERVICES	23,287	22,000	22,000	26,000	27,115
5-155-450.00	OTHER SERVICES	SERVICES	1,018	1,500	1,500	100	100
5-155-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	996	1,050	1,050	945	973
5-155-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	6,514	5,200	5,200	4,000	5,200
5-155-908.10	MILEAGE	SUNDRIES	1,728	2,100	2,100	2,000	2,100
5-155-950.00	OTHER SUNDRY	SUNDRIES	340	150	150	181	150
TOTAL DEPT 155 BEFORE ADJ			513,834	511,115	511,115	510,060	419,750
ACCRUED COMP			(1,555)	-	-	-	-
TOTAL DEPT 155 AFTER ADJ			512,279	511,115	511,115	510,060	419,750

General Fund

DEPT 155
<i>General Fund</i>
Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
COURT ADMINISTRATOR	27	1.00
DEPUTY COURT CLERK II	19	1.00
COURT CLERK I	17	1.00
COURT CLERK ASSISTANT II	16	1.00
MUNICIPAL COURT JUDGE*	CONTRACT	
PART-TIME STAFF		0.25
FY20-21 BUDGET		4.25
FY19-20 BUDGET		5.25
*MUNICIPAL COURT JUDGE		2.00

Dept 167 General Government Services

The General Government Services Department provides managerial oversight for Maintenance (131), Streets (141), Parks & Recreation (144), Aquatics (149), Sanitation departments (Fund 106) and Drainage Fund (107). General Government Services is responsible for making sure all requests for service are completed in a timely manner and that each department is operating efficiently and effectively. Work order systems for Maintenance, Streets, and Parks & Recreation departments are maintained and monitored within this department as well. General Government Services also outlines the expectations for each of the aforementioned departments when it comes to pre-planning for the future, such as street projects, adding to the Parks Master Plan, exploring new advancements in recycling and sanitation operations, and looking into facility/fleet needs for the City of Brenham.

Programs and Services

MANAGERIAL OVERSIGHT	MAINTENANCE (131)	FACILITY MAINTENANCE PROGRAM
		VEHICLE MAINTENANCE PROGRAM
	STREETS (141)	STREET PROGRAM
		DRAINAGE PROGRAM
	PARKS & RECREATION (144)	PARKS MAINTENANCE PROGRAM
		RECREATION PROGRAM
		SPORTS TOURISM PROGRAM
	AQUATIC CENTER (149)	POOL FACILITIES
		RECREATION & SAFETY PROGRAMS
		PARK CENTRAL
	SANITATION (FUND 106)	RESIDENTIAL COLLECTION
		COMMERCIAL COLLECTION
	DRAINAGE (FUND 107)	DRAINAGE PROGRAM

General
Govt

General Fund

Fund 101

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	134,979	138,501	138,106	107,961	108,629
SUPPLIES	1,005	850	2,310	2,706	5,515
MAINTENANCE	-	-	-	-	-
SERVICES	179,243	35,176	34,111	32,582	14,594
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	1,682	2,600	2,600	1,452	1,800
TOTAL DEPT 167	316,909	177,127	177,127	144,701	130,538
FTE COUNT	1.38	1.00	1.00	1.00	1.00

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	TYPE	\$ AMOUNT
5-167-212.00 50% SOFTWARE TRAINING FOR ASSET ESSENTIAL (FACILITY DUDE UPGRADE)	ONE-TIME	3,500

Output Measures

	FY19	FY20	FY21 TARGET
Sections of Roadways Enhanced	12	14	9
New Projects Initiated	12	15	13
BCDC Parks and Recreation Improvements	\$949,000	\$1.45M	\$1.01M

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-167-101.00	SALARIES & WAGES	PERSONNEL	96,117	98,604	98,604	75,855	75,576
5-167-103.00	OASDI/MEDICARE	PERSONNEL	7,668	8,096	8,096	6,060	6,368
5-167-103.02	MATCHING RETIREMENT	PERSONNEL	10,341	10,593	10,593	7,261	8,078
5-167-105.00	LONGEVITY PAY	PERSONNEL	971	1,028	1,028	1,304	1,440
5-167-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-167-106.00	MEDICAL INSURANCE	PERSONNEL	13,036	11,338	10,943	10,772	10,624
5-167-106.01	LIFE INSURANCE	PERSONNEL	384	367	367	352	278
5-167-106.02	LONG TERM DISABILITY	PERSONNEL	214	204	204	196	155
5-167-107.00	WORKERS' COMPENSATION	PERSONNEL	232	214	214	161	110
5-167-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	2,057	2,057	-	-
5-167-202.00	FUEL	SUPPLIES	60	50	65	65	65
5-167-204.00	POSTAGE & FREIGHT	SUPPLIES	27	-	30	277	150
5-167-205.00	OFFICE SUPPLIES	SUPPLIES	-	100	450	600	200
5-167-206.00	EMPLOYEE RELATIONS	SUPPLIES	138	100	300	300	300
5-167-207.00	REPRODUCTION & PRINTING	SUPPLIES	190	100	100	100	100
5-167-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	316	300	300	300	300
5-167-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	-	100	965	964	4,300
5-167-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	267	-	-	-	-
5-167-250.00	OTHER SUPPLIES	SUPPLIES	8	100	100	100	100
5-167-402.00	AUDITS/CONSULTANTS FEES	SERVICES	170,850	26,966	25,601	23,722	5,000
5-167-424.00	SERVICE CONTRACTS	SERVICES	8,347	8,160	8,460	8,460	9,544
5-167-450.00	OTHER SERVICES	SERVICES	46	50	50	400	50
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	1,266	2,000	2,000	1,152	1,500
5-167-908.10	MILEAGE	SUNDRIES	416	500	500	300	300
5-167-950.00	OTHER SUNDRY	SUNDRIES	-	100	100	-	-
TOTAL DEPT 167 BEFORE ADJ			316,909	177,127	177,127	144,701	130,538
ACCRUED COMP			-	-	-	-	-
TOTAL DEPT 167 AFTER ADJ			316,909	177,127	177,127	144,701	130,538

General Fund

DEPT 167

General Fund

Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
DIRECTOR OF PUBLIC WORKS	37	0.50
EXECUTIVE ADMINISTRATIVE ASSISTANT	21	0.50
FY20-21 BUDGET		1.00
FY19-20 BUDGET		1.00

Dept 172 Information Technology

The Information Technology (IT) Department provides management and maintenance of computers, servers, telephone system, surveillance cameras, fiber optic, copper, and wireless networks. Additionally, IT maintains several enterprise-wide applications, including email, Incode, Zuercher, Laserfiche, TLETS, and file and printer sharing. IT is responsible for network connectivity to over 30 buildings, including installation, configuration, and maintenance of network switches, routers, firewalls. IT also provides helpdesk support for around 250 users and focuses on maintaining network-wide security while accommodating the users' needs and keeping systems cost effective.

Programs and Services

SUPPORT	SUPPORT DESK - Provide technology assistance to employees during business hours. Respond to hardware and software failures. Assist with several general use software applications.			
	AFTER HOURS - Administrators provide after-hours emergency assistance.			
	OUTAGES - 24x7 response to significant system outages or issues.			
OPERATIONS	LIFECYCLE	REPLACEMENT PROGRAM - Track computer hardware age and maintain replacement schedule. Purchase and install replacement hardware annually.		
		BUDGET - Provide budgetary information to all departments regarding their specific equipment replacements and for departments looking to add equipment.		
	SOFTWARE	DESKTOPS - Install operating system upgrades and distribute new versions of software.		
		IMPLEMENT - Plan and implement new software for departments as requested.		
		CONFIGURE - Adding and removing user accounts, modifying access permissions, etc.		
		MANAGE - Hosted software, such as spam filter, email archiving, and Office 365.		
		CONTRACTS - Manage and renew support and maintenance contracts for core software.		
		LICENSES - Track core software licenses in order to maintain compliance and annual budget.		
	SECURITY	EDUCATE - Distribute information about best cybersecurity practices.		
		MALWARE - Maintain centrally managed antivirus software on all Windows devices and require regular definition updates.		
		PATCH - Push Microsoft updates to PCs regularly, including critical and security patches.		
	INFRASTRUCTURE	COMPUTER	SERVICES - Set up and maintain physical and virtual servers. Decommission old servers.	
			STORAGE - Manage data storage disks and systems.	
			UPDATE - Servers on supported operating systems; manual Microsoft updates during outages.	
		NETWORK	BACKUP - Regularly takes backup snapshots of server data and store offsite.	
			HARDWARE - Maintain core network devices, including routers, firewalls, switches.	
			TELECOM - Maintain wireline telephone services and Internet circuits.	
			CABLING - Install and maintain fiber optic and copper data cable.	
			COORDINATE - Coordinate network changes with various interconnected outside agencies.	
			WIRELESS - Maintain Wi-Fi, point-to-multipoint, and point-to-point networks.	
			CAMERAS - Install and replace surveillance cameras and manage video recording system.	
			PHONE SYSTEM - Configure and maintain Voice-over-IP phone system.	
			MONITOR	HARDWARE - Monitor for critical component failures, excessive heat, or insufficient capacity.
				NETWORK - Monitor for network outages and capacity alarms.
				BACKUPS - Investigate server backup failures and warning messages.
	PHONE SYSTEM - Log activity and provide statistics. Review usage to ensure adequate capacity.			
	DOCUMENT	THREATS - Monitor antivirus system, intrusion prevention system, and web filter for symptoms of malware or other security threats.		
KNOWLEDGE BASE - Maintain documentation of significant or proprietary information.				
PROCESSES - Maintain checklists, processes, and policies for department functions.				
TICKETS - Track all support incidents and configuration changes.				
NETWORK - Maintain detailed topology diagrams, maps, and spreadsheets.				
INSTRUCTIONS - Produce and maintain instructional documents for end-users.				
ASSETS - Maintain up-to-date list of PCs, network equipment, servers, cameras, etc.				

General Fund

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	418,941	429,238	429,238	371,762	412,271
SUPPLIES	42,186	82,810	82,810	35,160	54,860
MAINTENANCE	2,735	4,250	4,250	2,675	2,675
SERVICES	197,319	189,578	189,578	173,600	179,178
CAPITAL OUTLAY	-	-	-	-	30,000
SUNDRIES	13,786	16,440	16,440	5,310	11,379
TOTAL DEPT 172 BEFORE ADJ	674,968	722,316	722,316	588,507	690,363
PERSONNEL - ACCRUED COMP	(418)	-	-	-	-
TOTAL DEPT 172 AFTER ADJ	674,549	722,316	722,316	588,507	690,363
FTE COUNT	5.18	5.18	5.18	5.18	5.18

Decision Packages in FY21 Budget

DESCRIPTION	TYPE	\$ AMOUNT
5-172-424.00 OUTSOURCE SECURITY CAMERA HARDWARE	REOCCURRING	50,000
5-172-712.00 REPLACE WIRELESS ACCESS POINTS (PHASE I OF II)	REOCCURRING	34,200
5-172-812.00 PHONE SYSTEM AND VOICEMAIL UPGRADE	ONE-TIME	30,000
TOTAL		114,200

Output Measures

	FY19	FY20	FY21 TARGET
Active desktops, laptops, and mobile data terminals.	328	336	337
Active physical servers.	18	18	13
Active storage disk units.	16	6	6
Active virtual machines.	55	61	65
Wireless access points	85	81	52
Point-to-Multipoint Wireless Radios	49	53	53
Surveillance cameras	149	139	140
Network Devices (Switches, Routers, Firewalls)	81	79	80
Desk Phones	243	227	227
File Servers Data Storage Size (TB)	3	4	4
Laserfiche Data Storage Size (TB)	2	2	2
Surveillance Camera Data Storage Size (TB)	28	23	23
Police In-Car & Body Camera Storage Size (TB)	39	46	46

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-172-101.00	SALARIES & WAGES	PERSONNEL	290,643	300,942	300,942	270,464	300,441
5-172-102.00	OVERTIME PAY	PERSONNEL	627	-	-	127	-
5-172-103.00	OASDI/MEDICARE	PERSONNEL	21,380	23,631	23,631	20,683	23,605
5-172-103.02	MATCHING RETIREMENT	PERSONNEL	29,964	30,499	30,499	27,346	31,176
5-172-105.00	LONGEVITY PAY	PERSONNEL	1,046	1,418	1,418	1,263	1,468
5-172-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-172-106.00	MEDICAL INSURANCE	PERSONNEL	65,478	57,181	57,181	42,786	46,722
5-172-106.01	LIFE INSURANCE	PERSONNEL	1,113	1,103	1,103	1,062	1,096
5-172-106.02	LONG TERM DISABILITY	PERSONNEL	618	613	613	608	609
5-172-107.00	WORKERS' COMPENSATION	PERSONNEL	1,638	1,529	1,529	1,423	1,154
5-172-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	6,322	6,322	-	-
5-172-118.00	ACCRUED COMP TIME	PERSONNEL	418	-	-	-	-
5-172-202.00	FUEL	SUPPLIES	337	400	400	250	300
5-172-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	33	300	300	100	200
5-172-204.00	POSTAGE & FREIGHT	SUPPLIES	-	100	100	100	100
5-172-205.00	OFFICE SUPPLIES	SUPPLIES	68	200	200	100	100
5-172-206.00	EMPLOYEE RELATIONS	SUPPLIES	894	960	960	560	560
5-172-207.00	REPRODUCTION & PRINTING	SUPPLIES	36	200	200	100	100
5-172-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	972	1,500	1,500	750	1,500
5-172-209.00	EDUCATIONAL	SUPPLIES	-	500	500	250	250
5-172-211.00	CLEANING & JANITORIAL	SUPPLIES	68	50	50	50	50
5-172-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	35,573	36,500	36,500	32,000	10,600
5-172-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	168	1,000	1,000	-	-
5-172-213.10	NETWORK TECH EQUIPMENT	SUPPLIES	3,552	6,000	6,000	-	6,000
5-172-250.00	OTHER SUPPLIES	SUPPLIES	486	900	900	900	900
5-172-301.00	UTILITY LINES	MAINTENANCE	2,595	3,500	3,500	2,500	2,500
5-172-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	133	750	750	175	175
5-172-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	7	-	-	-	-
5-172-402.80	SPECIAL SERVICES	SERVICES	14,509	7,000	7,000	2,000	-
5-172-403.00	TELEPHONE	SERVICES	27,083	30,408	30,408	23,500	24,205
5-172-424.00	SERVICE CONTRACTS	SERVICES	155,712	152,170	152,170	148,000	154,973
5-172-450.00	OTHER SERVICES	SERVICES	15	-	-	100	-
5-172-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	-	34,200	34,200	-	34,200
5-172-812.00	OFFICE FURN/EQUIPMENT	CAPITAL	-	-	-	-	30,000
5-172-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	696	740	740	660	679
5-172-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	11,900	15,000	15,000	4,650	10,000
5-172-908.10	MILEAGE	SUNDRIES	1,190	700	700	-	700
TOTAL DEPT 172 BEFORE ADJ			674,968	722,316	722,316	588,507	690,363
ACCRUED COMP			(418)	-	-	-	-
TOTAL DEPT 172 AFTER ADJ			674,549	722,316	722,316	588,507	690,363

General Fund

DEPT 172
<i>General Fund</i>
Fund 101

Personnel

POSITION TITLE	SALARY GRADE	FTES
IT MANAGER	32	1.00
IT SECURITY ADMINISTRATOR	26	1.00
IT INFRASTRUCTURE ADMINISTRATOR	26	1.00
IT SYSTEM SPECIALIST	23	1.00
SENIOR IT TECHNICIAN	21	1.00
PART-TIME STAFF		0.18
FY20-21 BUDGET		5.18
FY19-20 BUDGET		5.18

Dept 154 Animal Services

The two (2) primary programs administered by Animal Services cover Animal Control and Pet Adoption. Animal Control provides both field services and operates the intake counter at the shelter. The main function of Animal Control is to promote the health and safety of both animals and humans. Animal Control Officers respond to a variety of calls such as animal bites, dogs running at large, and animal neglect.

The Pet Adoption side of Animal Services works toward finding homes for animals that have been surrendered or picked up as stray by Animal Control. This is accomplished through education, community events, and working with transfer partners to place animals in permanent homes. Additionally, the Animal Services Specialist works with volunteers to socialize animals housed at the shelter and fosters who take animals into their own home to prepare animals for adoption. The Animal Services Manager works on social media sites, as well as with local media to spotlight animals for adoption.

All Animal Services staff educate the public on spay/neuter to help reduce the number of unwanted animals, and to improve quality of life for Brenham citizens.

Programs and Services

General Fund

ANIMAL CONTROL	FIELD SERVICES	ANIMAL BITES - ASOs respond to animal bites during regular and after hours. The main function of Animal Services is to control rabies. This is accomplished by identifying the bite animal and quarantining that animal for 10 days.
		DOG AT LARGE - ASOs respond to dogs running at large. Dogs running loose on city streets create a hazard not only for the animal, but vehicles on the road. Dogs impounded on these calls are brought to the shelter for safekeeping.
		NEGLECT/CRUELTY - ASOs respond to calls concerning neglect and cruelty. Depending on the severity of the situation, citations are issued, or a seizure warrant is obtained through the municipal court to take custody of the animal until the court makes a decision on custody of the animal(s). Less severe cases are resolved through education to keep the animal(s) in their current home.
		MULTI ANIMAL PERMIT - Anyone with more than 4 animals in the City must apply for a multi animal permit. ASOs inspect the health and conditions in the home before issuing the permit.
		PATROLLING - ASOs patrol the city limits for animal issues such as dogs running at large.
		DANGEROUS DOGS - ASOs investigate complaints of dangerous dogs. Statements are taken from both parties, a report is written and submitted to Municipal Court for a final disposition.
		BARKING DOGS - ASOs investigate barking dog complaints.
	INTAKE	STRAY/SURRENDER - ASOs take in both stray and owner surrendered animals from the city limits and the county at the intake counter in animal control. Additionally, they counsel pet owners on options other than surrender of the pet.
		RECLAIM - ASOs follow all possible leads to locate the owner of animals impounded at the shelter. The animals are reclaimed by the owner, and obtain rabies vaccines and city licenses when necessary.
PET ADOPTION	PET ADOPTION - The Brenham Pet Adoption Center holds cats, dogs, and pocket pets that become available for adoption from owner surrenders and stray animals.	
	EVENTS - The Brenham Pet Adoption Center has multiple adoption and microchip events each year both at the shelter and at businesses in the community.	
	EDUCATION - The Pet Adoption Center educates the public on pet care through social media and events.	
	TRANSFER PARTNERS & VOLUNTEERS - The Animal Services Specialist works with rescues throughout the country to place homeless pets, and coordinates the volunteer program.	

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Protect the public’s health and safety from vicious, sick and injured animals;	GC3
➤ Educate the public about responsible animal care and ownership;	GC3
➤ Reduce the number of unwanted animals in the community;	GC3
➤ Enforce animal control ordinances;	GC3
➤ Investigate reports of cruelty and neglect of animals; and	GC3
➤ Meet the elements of the Human Animal Support Services model.	GC3

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	352,087	418,143	415,052	375,304	365,287
SUPPLIES	84,887	85,475	85,755	71,081	72,500
MAINTENANCE	9,259	1,000	2,800	10,250	6,300
SERVICES	155,069	102,000	102,591	97,602	106,454
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	8,600	8,610	9,030	8,760	9,156
TOTAL DEPT 154 BEFORE ADJ	609,902	615,228	615,228	562,997	559,697
PERSONNEL - ACCRUED COMP	(975)	-	-	-	-
TOTAL DEPT 154 AFTER ADJ	608,927	615,228	615,228	562,997	559,697
FTE COUNT	7.72	8.00	8.00	8.00	8.00

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
Animal Control Total Intake - CITY	698	430	375
Animal Control Total Intake - COUNTY	563	229	200
Animal Shelter Surrendered - CITY	99	85	70
Animal Shelter Surrendered - COUNTY	189	65	200
Bite Cases - CITY	51	40	45
Bite Cases - COUNTY	53	51	50
Animals Adopted	659	406	400
Animals Reclaimed	191	126	150
Animals Rescued	35	36	45
Animals Euthanized - BEHAVIOR*	69	41	50
Animals Euthanized - BITE*	35	12	20
Animals Euthanized - FERAL*	58	26	20
Animals Euthanized - HEALTH*	106	45	45

* BEGAN TRACKING REASON FOR EUTHANSIA ON JANUARY 1, 2019

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-154-101.00	SALARIES & WAGES	PERSONNEL	236,728	275,098	275,098	256,922	246,135
5-154-102.00	OVERTIME PAY	PERSONNEL	8,307	17,000	17,000	8,000	17,000
5-154-103.00	OASDI/MEDICARE	PERSONNEL	18,374	23,101	23,101	20,506	20,813
5-154-103.02	MATCHING RETIREMENT	PERSONNEL	23,938	27,729	27,729	24,575	25,356
5-154-105.00	LONGEVITY PAY	PERSONNEL	1,008	1,418	1,418	1,222	600
5-154-105.03	STANDBY	PERSONNEL	7,577	8,150	8,150	8,150	8,150
5-154-106.00	MEDICAL INSURANCE	PERSONNEL	48,094	52,022	48,931	47,401	41,669
5-154-106.01	LIFE INSURANCE	PERSONNEL	857	931	931	886	823
5-154-106.02	LONG TERM DISABILITY	PERSONNEL	475	517	517	491	455
5-154-107.00	WORKERS' COMPENSATION	PERSONNEL	5,753	6,872	6,872	7,151	4,286
5-154-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	5,305	5,305	-	-
5-154-118.00	ACCRUED COMP TIME	PERSONNEL	975	-	-	-	-
5-154-201.00	CHEMICALS	SUPPLIES	273	500	500	600	500
5-154-202.00	FUEL	SUPPLIES	3,711	4,300	4,300	3,204	4,000
5-154-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	2,831	2,800	2,800	500	1,100
5-154-204.00	POSTAGE & FREIGHT	SUPPLIES	307	1,750	1,750	1,750	1,750
5-154-205.00	OFFICE SUPPLIES	SUPPLIES	870	1,500	1,500	1,200	1,700
5-154-206.00	EMPLOYEE RELATIONS	SUPPLIES	376	600	600	400	400
5-154-207.00	REPRODUCTION & PRINTING	SUPPLIES	2,302	2,000	2,000	2,000	2,000
5-154-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,378	2,500	2,500	3,100	3,000
5-154-209.00	EDUCATIONAL	SUPPLIES	-	-	-	35	-
5-154-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	3	-	-	-	-
5-154-211.00	CLEANING AND JANITORIAL	SUPPLIES	4,706	12,800	12,800	8,400	8,400
5-154-212.00	COMPUTER EQUIPMENT & S	SUPPLIES	1,452	1,600	1,600	1,300	4,000
5-154-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	27	-	30	29	-
5-154-215.00	ANIMAL CONTRL/SHELTER SU	SUPPLIES	43,132	45,000	45,000	40,000	45,000
5-154-218.00	PHOTOGRAPHY	SUPPLIES	-	300	300	-	-
5-154-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	115	150	150	160	150
5-154-223.00	SMALL APPLIANCES	SUPPLIES	431	1,000	1,000	-	-
5-154-250.00	OTHER SUPPLIES	SUPPLIES	316	250	500	537	500
5-154-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	2,447	1,000	1,000	1,000	1,000
5-154-310.00	LAND/GROUNDS	MAINTENANCE	-	-	-	2,275	-
5-154-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	6,812	-	1,800	6,975	5,300

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-154-401.00	ELECTRICAL	SERVICES	17,789	18,200	18,200	18,710	19,271
5-154-403.00	TELEPHONE	SERVICES	2,936	3,000	3,000	2,938	3,026
5-154-404.00	GAS	SERVICES	3,730	4,000	4,000	2,685	2,984
5-154-405.00	WATER	SERVICES	1,627	2,000	2,000	1,874	1,930
5-154-405.50	DRAINAGE CHARGE	SERVICES	-	-	591	591	787
5-154-406.00	SEWER	SERVICES	1,318	1,500	1,500	1,015	1,046
5-154-406.50	GARBAGE	SERVICES	1,159	1,200	1,200	690	-
5-154-408.00	RENTAL & LEASES	SERVICES	-	-	-	-	-
5-154-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	225	2,000	2,000	500	1,000
5-154-415.00	JANITORIAL SERVICES	SERVICES	2,654	4,000	4,000	1,000	1,000
5-154-416.00	VETERINARIAN SERVICES	SERVICES	16,702	9,000	9,000	16,000	17,000
5-154-417.00	CITY LICENSE-VET EXP	SERVICES	1,260	600	600	99	-
5-154-417.50	ANIMAL ADOPTION COUPON	SERVICES	51,766	40,000	40,000	35,000	40,000
5-154-422.00	CONTRACT LABOR	SERVICES	12,404	-	-	-	-
5-154-424.00	SERVICE CONTRACTS	SERVICES	10,161	13,000	13,000	13,000	14,850
5-154-442.00	CONTRACT MOWING	SERVICES	1,563	2,000	2,000	2,000	2,060
5-154-450.00	OTHER SERVICES	SERVICES	29,776	1,500	1,500	1,500	1,500
5-154-702.00	BUILDINGS	SUPPLIES	19,110	6,625	6,625	6,625	-
5-154-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	1,547	-	-	-	-
5-154-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	-	1,800	1,800	1,241	-
5-154-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	5,907	6,210	6,560	6,559	6,756
5-154-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,320	2,200	2,200	2,000	2,200
5-154-908.10	MILEAGE	SUNDRIES	104	200	200	-	-
5-154-910.00	BOARD/CMTTEE/VOLNTR REL	SUNDRIES	135	-	70	200	200
5-154-950.00	OTHER SUNDRY	SUNDRIES	134	-	-	1	-
TOTAL DEPT 154 BEFORE ADJ			609,902	615,228	615,228	562,997	559,697
ACCRUED COMP			(975)	-	-	-	-
TOTAL DEPT 154 AFTER ADJ			608,927	615,228	615,228	562,997	559,697

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
ANIMAL SERVICES MANAGER	26	1.00
ANIMAL SERVICES SPECIALIST	22	1.00
ANIMAL CONTROL OFFICER	16	2.00
ANIMAL SHELTER MAINTENANCE WORKER	13	3.00
PART-TIME STAFF		1.00
FY19-20 BUDGET		8.00
FY19-20 BUDGET		8.00

Dept 141 Streets

The Street Department maintains over 92 miles of City streets, providing oversight for the Street Program and Drainage Program. The majority of the work is done in-house. The average lifespan of an asphalt residential street and a concrete thoroughfare is 30 years and 50 years, respectively if properly maintained. As roads age, cracks form allowing water to penetrate the surface and accelerate road deterioration. Through the Street Maintenance Program cracks and holes are sealed which slows the cracking process, ensuring the street ages out close to the lifespan average. At that point, the street will be rebuilt.

Since water is the biggest threat to street longevity, an effective Drainage Program is critical to street maintenance, safe roads, and avoidance of property damage from flooding. In prior years, approximately 30 percent of the Street Department budget has been for drainage. The May 2016 storm revealed significant defects in the City's drainage program, many of which still need to be addressed. Effective January 1, 2020, the Drainage Program will move to Fund 107 - Drainage Fund and be funded entirely by drainage fees.

Programs and Services

General Fund

STREET PROGRAM	STREET MAINTENANCE PROGRAM	REPAIRS	PATCHING - Reactive maintenance - Process of filling potholes or excavated areas in the pavement, primarily due to utility repairs. Most of the City's utilities are located under streets.
			CRACKSEALING - Over time streets develop cracks in the asphalt. Cracksealing prevents water intrusion and is probably the most important maintenance activity on roads in good and satisfactory condition.
			TOM - With thin overlay maintenance, 1 inch of street surface is removed from a section of road running along gutter lines and then the entire street receives a 1 inch overlay that ties into the existing gutter.
		OTHER	STRIPING - Road surface markings are used to provide guidance and information to drivers and pedestrians. Markings may have to be refreshed after street repairs, overlays or reconstruction projects.
			TREE TRIMMING - Keep trees and branches off City's roadways.
			MOWING - Mow ROW, major thoroughfares, and airport.
			SIGNAGE - Install and replace street signs.
	STREET REBUILD PROGRAM	OVERLAY (RESURFACING) - A rebuild process used on poor or nearly poor condition streets with a still adequate, stable base. The top 2" layer of asphalt is removed and replaced with a new layer of asphalt.	
		RECONSTRUCTION - A rebuild process used on poor or nearly poor condition streets with unstable subbase. Everything is removed and replaced. Essentially a brand new road.	
	DRAINAGE PROGRAM (1)	STREET SWEEPING - Reduces contaminant runoff into storm sewers during rain events.	
VEGETATION CONTROL - Mow major creek systems and keep areas free from debris.			
CURB & GUTTER - Collect water/rain runoff and drain water away from roads to prevent flooding.			
MOSQUITO CONTROL - Spray City areas with standing water which provides mosquito breeding grounds.			
STORM WATER COLLECTION SYSTEM - Keep storm drains clear; repair/replace boxes and joints.			

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

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	611,704	603,014	582,406	619,674	683,206
SUPPLIES	125,200	73,649	73,649	75,208	65,710
MAINTENANCE	263,458	204,317	204,317	181,317	258,300
SERVICES	50,624	50,917	72,705	78,705	162,887
CAPITAL OUTLAY *	159,974	-	-	-	35,000
SUNDRIES	21,255	22,415	21,235	18,464	20,901
TOTAL DEPT 141 BEFORE ADJ	1,232,214	954,312	954,312	973,368	1,226,004
PERSONNEL - ACCRUED COMP	(350)	-	-	-	-
TOTAL DEPT 141 AFTER ADJ	1,231,864	954,312	954,312	973,368	1,226,004

* Street Rebuild Program is debt funded for FY19-20 and has no funding for FY20-21.

FTE COUNT	15.00	12.07	12.07	14.25	13.00
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Decision Packages in FY21 Budget

DESCRIPTION	TYPE	\$ AMOUNT
5-141-402.00 PAVEMENT ASSESSMENT STUDY	ONE-TIME	78,000
5-141-408.20 PAYMENT TO VERF FOR 50% OF LOAN FOR A NEW GRADALL	REOCCURRING	23,650
5-141-810.00 SIGN PRINTER	ONE-TIME	35,000
TOTAL		136,650

Output Measures

	FY19	FY20	FY21 TARGET
Curb & Gutter Replaced (linear feet)	2,117	950	1,200
Sidewalks Repaired (linear feet)	20	289	100
Utility Cut Reconstruction (square feet)	14,368	12,625	14,500
Overcoat Applied to Street Segments	-	-	7
Cracked Sealed (linear feet of street)	129,222	91,000	100,000
Work Orders Completed	523	545	575
Street Sweeper Miles	10,061	11,000	10,000

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-141-101.00	SALARIES & WAGES	PERSONNEL	422,686	431,178	425,178	471,353	467,698
5-141-102.00	OVERTIME PAY	PERSONNEL	2,042	2,026	2,026	2,026	2,500
5-141-103.00	OASDI/MEDICARE	PERSONNEL	30,903	34,323	34,323	35,246	36,905
5-141-103.02	MATCHING RETIREMENT	PERSONNEL	43,204	44,911	44,911	46,451	49,157
5-141-105.00	LONGEVITY PAY	PERSONNEL	4,655	5,535	5,535	5,294	5,570
5-141-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,017	4,864	4,864	6,000	6,000
5-141-106.00	MEDICAL INSURANCE	PERSONNEL	134,244	125,577	110,969	106,394	100,168
5-141-106.01	LIFE INSURANCE	PERSONNEL	1,459	1,631	1,631	1,733	1,742
5-141-106.02	LONG TERM DISABILITY	PERSONNEL	843	905	905	984	967
5-141-107.00	WORKERS' COMPENSATION	PERSONNEL	22,802	18,098	18,098	19,493	12,499
5-141-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	9,266	9,266	-	-
5-141-118.00	ACCRUED COMP TIME	PERSONNEL	350	-	-	-	-
5-141-120.00	PAYROLL CONTRA EXPENSE	PERSONNEL	(57,499)	(75,300)	(75,300)	(75,300)	-
5-141-202.00	FUEL	SUPPLIES	44,316	37,360	37,360	37,360	37,360
5-141-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	3,087	3,573	3,573	3,000	3,000
5-141-205.00	OFFICE SUPPLIES	SUPPLIES	159	200	200	100	100
5-141-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,018	900	900	900	900
5-141-207.00	REPRODUCTION & PRINTING	SUPPLIES	-	150	150	120	150
5-141-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	6,742	8,320	8,320	7,600	6,100
5-141-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	6,468	1,000	1,000	6,500	6,500
5-141-211.00	CLEANING AND JANITORIAL	SUPPLIES	770	1,100	1,100	800	800
5-141-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	1,719	-	-	-	800
5-141-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	192	255	255	192	-
5-141-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,433	1,500	1,500	1,716	1,500
5-141-250.00	OTHER SUPPLIES	SUPPLIES	3,211	4,500	4,500	3,500	3,500
5-141-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	55,947	48,000	48,000	35,000	35,000
5-141-303.10	EQUIPMENT CONTRA EXPENSE	MAINTENANCE	(48,025)	(68,983)	(68,983)	(68,983)	-
5-141-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	3,023	3,800	3,800	3,800	6,800
5-141-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,506	2,000	2,000	2,000	7,000
5-141-315.00	STREETS/INLETS/CURBS	MAINTENANCE	3,486	1,000	1,000	500	500
5-141-315.10	STREETS-CONCRETE WORK	MAINTENANCE	103,065	80,000	80,000	80,000	80,000
5-141-315.20	STREETS-MISC MATERIALS	MAINTENANCE	52,759	67,500	67,500	58,000	58,000
5-141-315.30	STREETS-PREVENTATIVE MAINT	MAINTENANCE	48,746	45,000	45,000	45,000	45,000
5-141-317.00	TRAFFIC SIGNS & STREET MARKER	MAINTENANCE	42,952	26,000	26,000	26,000	26,000
5-141-401.00	ELECTRICAL	SERVICES	3,894	3,800	3,800	4,944	5,093
5-141-402.00	AUDITS/CONSULTANT FEES	SERVICES	500	-	-	-	78,000
5-141-403.00	TELEPHONE	SERVICES	967	-	1,824	1,824	1,878
5-141-405.00	WATER	SERVICES	605	700	700	811	835
5-141-405.50	DRAINAGE CHARGE	SERVICES	-	-	1,180	1,180	1,573
5-141-406.00	SEWER	SERVICES	541	900	900	521	537
5-141-406.50	GARBAGE	SERVICES	985	1,000	1,000	586	-
5-141-406.60	DISPOSAL FEES	SERVICES	2,163	500	500	2,000	2,000
5-141-408.00	RENTAL & LEASES	SERVICES	-	-	1,784	1,784	-
5-141-408.10	RENTALS/LEASES-FLEET	SERVICES	6,203	9,600	9,600	9,600	9,600
5-141-408.20	RENTALS/LEASES-VEHICLE	SERVICES	-	31,967	31,967	35,805	59,455

General Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-141-409.00	ADVERTISEMENTS/LEGAL NO SERVICES		191	-	-	164	200
5-141-415.00	JANITORIAL SERVICES	SERVICES	1,310	1,400	1,400	1,392	1,406
5-141-422.00	CONTRACT LABOR	SERVICES	32,400	-	6,000	6,000	-
5-141-424.00	SERVICE CONTRACTS	SERVICES	248	300	300	344	1,660
5-141-450.00	OTHER SERVICES	SERVICES	617	750	11,750	11,750	650
5-141-702.00	BUILDINGS	SUPPLIES	3,347	-	-	-	-
5-141-710.00	MACHINERY/EQUIPMENT	SUPPLIES	15,374	14,791	14,791	13,420	5,000
5-141-713.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	7,986	-	-	-	-
5-141-715.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	29,375	-	-	-	-
5-141-803.00	STREETS/INLETS/CURBS	CAPITAL	159,974	-	-	-	-
5-141-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	35,000
5-141-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	17,345	18,475	17,295	17,282	17,801
5-141-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	3,004	3,840	3,840	1,182	3,000
5-141-908.10	MILEAGE	SUNDRIES	33	100	100	-	100
5-141-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	873	-	-	-	-
TOTAL DEPT 141 BEFORE ADJ			1,232,214	954,312	954,312	973,368	1,226,004
ACCRUED COMP			(350)	-	-	-	-
TOTAL DEPT 141 AFTER ADJ			1,231,864	954,312	954,312	973,368	1,226,004

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
STREET SUPERINTENDENT	27	1.00
STREET CREW LEADER	19	2.00
QUALITY CONTROL TECHNICIAN	18	1.00
VEGETATION MANAGEMENT CREW LEADER	18	1.00
STREET EQUIPMENT OPERATOR II	17	2.00
STREET EQUIPMENT OPERATOR I	16	2.00
STREET MAINTENANCE WORKER II	15	1.00
STREET MAINTENANCE WORKER I	14	3.00
FY20-21 BUDGET		<u>13.00</u>
FY19-20 BUDGET		12.07

Dept 148 Airport

The Brenham Municipal Airport was constructed in 1964-65 and serves the business community as well as the General Aviation Community. Southern Flyer is a fixed-base operator (FBO) that handles the day-to-day operations of the airport as well as owns and operates the Southern Flyer Diner. The Airport strives to provide courteous, professional, and friendly service to all airport patrons.

Up to \$100,000 of airport operating expenditures are eligible for TxDOT’s Routine Airport Maintenance Program (RAMP), with a City match of 50% actual costs. 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 fronts 100% of the costs and is then reimbursed by the RAMP grant for 50% of the eligible expenditures.

Programs and Services

OPERATIONS	FIXED BASE OPERATORS	GENERAL	The Fixed Base Operator(s) offer line service, fueling and general services to the aviation patrons. Flight instruction is also offered by private instructors.
		MECHANICS	The mechanic(s) offer aviation services including, but not limited to, inspections and aircraft maintenance for piston and turbine planes.
	HANGARS	GROUND SPACE - ground space leases are available for construction of aviation hangars.	
		T-HANGARS - Twenty (20) City-owned T-hangars are on-site and available for lease. There is also one privately-owned T-hangar with 10 units available for lease.	
CORPORATE HANGARS - The corporate hangars at the Brenham Municipal Airport are all privately-owned hangars with ground space leases.			
PROJECTS	The City of Brenham has utilized grant funds from TxDOT Aviation Division and a project is underway for repair of a hump/bump on the north end of the runway. In accordance with grant assurances and for future growth, an updated Airport Master Plan project has been requested and is awaiting TxDOT funding. Staff is currently working on updated minimum standards for the airport.		
MAINTENANCE	ROUTINE AIRPORT MAINTENANCE PROGRAM (RAMP) - The City of Brenham utilizes TxDOT's RAMP grant program that allows up to \$100,000 of eligible maintenance operating costs for airside and landside needs. The RAMP funding is 50/50.		
	VEGETATION MANAGEMENT - Our goal is to keep the airport property mowed and maintained, and to ensure that the runways and taxiways clear of unwanted vegetative growth and free of debris.		
	RUNWAY REPAIR AND MAINTENANCE - Evaluation of the runways, taxiways and taxilanes is done to preserve the integrity and prolong the life of the pavement.		
	LIGHTING - The lighting system is checked and maintained to ensure safety of the pilots and patrons of the airport. Evaluation of the drainage is necessary when new construction occurs to protect other users from any negative impact.		
AIRPORT ADVISORY BOARD	AIRPORT ADVISORY BOARD - The Airport Advisory Board serves in an advisory capacity and hears and considers matters related to the Brenham Municipal Airport and makes recommendations to City Council.		

General Fund

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Provide courteous, professional and friendly service to all airport patrons;	GC1
➤ Utilize TxDOT's Routine Airport Maintenance Program to improve all aspects of the City's airport;	GC1
➤ Strive to keep all available hangar space leased and utilized for aviation activities;	GC1
➤ Maintain and preserve the integrity of the pavement, runways and taxiways;	GC1
➤ Grow/advance the airport through additional corporate hangar lease space;	GC1
➤ Grow/advance the airport through additional T-hangar lease space; and	GC1
➤ Grow/advance the airport by providing various aviation events.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	14,506	7,350	42,900	41,589	4,650
MAINTENANCE	12,877	7,500	10,250	44,895	7,500
SERVICES	57,670	35,800	69,000	49,344	49,852
CAPITAL OUTLAY	48,033	-	-	-	-
SUNDRIES	5,102	81,090	9,590	74,695	76,944
TOTAL DEPT 148	138,187	131,740	131,740	210,523	138,946

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
% TxDOT Ramp	58%	100%	100%
T-Hangar Occupancy Rate	95%	99%	100%

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-148-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,910	-	-	26	-
5-148-204.00	POSTAGE	SUPPLIES	14	50	50	18	50
5-148-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	1,790	6,500	4,983	1,800	1,800
5-148-211.00	CLEANING AND JANITORIAL	SUPPLIES	239	300	300	250	250
5-148-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	250	250	628	250
5-148-250.00	OTHER SUPPLIES	SUPPLIES	2,585	250	750	2,300	2,300
5-148-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	12	-	-	-	-
5-148-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	5,442	1,500	1,500	1,500	1,500
5-148-309.00	COMMUNICATION/PHOTO E	MAINTENANCE	-	-	2,750	2,727	-
5-148-310.00	LAND/GROUNDS	MAINTENANCE	406	2,000	2,000	500	2,000
5-148-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	3,817	2,500	2,500	2,000	2,500
5-148-318.00	RUNWAY MAINTENANCE	MAINTENANCE	-	-	-	-	-
5-148-350.00	OTHER MAINTENANCE	MAINTENANCE	3,200	1,500	1,500	38,168	1,500
5-148-401.00	ELECTRICAL	SERVICES	11,301	10,300	10,300	15,265	15,723
5-148-402.00	AUDITS/CONSULTANTS FEES	SERVICES	25,122	11,000	42,000	11,070	11,000
5-148-403.00	TELEPHONE	SERVICES	3,363	4,200	4,200	4,010	4,130
5-148-405.00	WATER	SERVICES	2,432	2,300	2,300	2,778	2,862
5-148-408.10	RENTALS/LEASES-FLEET	SERVICES	58	500	500	-	-
5-148-424.00	SERVICE CONTRACTS	SERVICES	6,586	7,000	7,000	6,821	11,237
5-148-450.00	OTHER SERVICES	SERVICES	8,807	500	2,700	9,400	4,900
5-148-715.00	OTHER CAPITAL	SUPPLIES	7,968	-	36,567	36,567	-
5-148-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	15,040	-	-	-	-
5-148-815.00	OTHER CAPITAL OUTLAY	CAPITAL	32,993	-	-	-	-
5-148-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,083	4,290	4,387	4,386	4,518
5-148-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	399	2,000	2,000	325	1,200
5-148-908.10	MILEAGE	SUNDRIES	375	800	800	233	400
5-148-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	11	300	300	-	-
5-148-924.00	CONTINGENCY-RAMP GRANT	SUNDRIES	-	71,500	-	69,451	68,299
5-148-950.00	OTHER SUNDRY	SUNDRIES	234	2,200	2,103	300	2,527
TOTAL DEPT 148 BEFORE ADJ			138,187	131,740	131,740	210,523	138,946
ACCRUED COMP			-	-	-	-	-
TOTAL DEPT 148 AFTER ADJ			138,187	131,740	131,740	210,523	138,946

General Fund

DEPT 148

General Fund

Fund 101

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Dept 050 City Communications

The City Communications Department includes expenditures for service contracts related to: communications tower, records management software for public safety, Brazos Valley Wide-Area Communications System (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.

Programs and Services

CITY COMMUNICATIONS	Maintain City Communications Tower
	The Brazos Valley Wide Area Communications System (BVWACS) is an interoperable radio system that uses Project 25 (P25) radio communications standards for federal, state and local public safety entities. BVWACS has partnered with the Harris County Regional Radio System, known as TXWARN, to create a 17-county, regional interoperable radio system primarily intended for public safety entities. This wide-area radio system shares the Harris County consortium's central controller in Tomball, TX. During events such as hurricane evacuations, operators can talk via radio with users in many counties from Galveston to the Brazos Valley.
	Everbridge provides an emergency mass notification system which allows the City to quickly send important information to our residents via email, text message and/or voice call

Public Safety
<i>General Fund</i>
Fund 101

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Yearly maintenance, upkeep and monitoring of BVWAC System Radio Tower;	GC2
➤ Yearly Training and possible attend Zuercher Pro Suite Software; and	GC2
➤ Work with vendors for possible replacement of Satellite system, backup network at Fire Department Emergency Operations System.	GC2

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	27,276	26,277	26,277	26,057	26,322
SUPPLIES	44,310	59,967	62,038	61,829	42,083
MAINTENANCE	3,168	8,000	7,967	17,893	4,000
SERVICES	105,144	142,072	142,072	144,308	133,312
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	2,880	2,875	2,908	2,157	2,957
TOTAL DEPT 050	182,778	239,191	241,262	252,244	208,674
FTE COUNT	0.25	0.25	0.25	0.25	0.25

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
NONE			

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-050-101.00	SALARIES & WAGES	PERSONNEL	17,765	18,060	18,060	18,559	18,665
5-050-103.00	OASDI/MEDICARE	PERSONNEL	882	1,387	1,387	1,295	1,433
5-050-103.02	MATCHING RETIREMENT	PERSONNEL	1,825	1,852	1,852	1,831	1,939
5-050-105.00	LONGEVITY PAY	PERSONNEL	1,504	-	-	-	-
5-050-106.00	MEDICAL INSURANCE	PERSONNEL	5,088	4,397	4,397	4,166	4,104
5-050-106.01	LIFE INSURANCE	PERSONNEL	68	68	68	70	70
5-050-106.02	LONG TERM DISABILITY	PERSONNEL	38	38	38	39	39
5-050-107.00	WORKERS' COMPENSATION	PERSONNEL	106	92	92	97	72
5-050-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	383	383	-	-
5-050-118.00	ACCRUED COMP TIME	PERSONNEL	-	-	-	-	-
5-050-202.00	FUEL	SUPPLIES	68	75	75	75	75
5-050-212.00	COMPUTER SUPPLIES	SUPPLIES	-	10,500	12,571	12,571	-
5-050-250.00	OTHER SUPPLIES	SUPPLIES	-	250	250	-	250
5-050-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	8	6,000	5,967	9,531	2,000
5-050-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	3,160	2,000	2,000	8,362	2,000
5-050-401.00	ELECTRICAL	SERVICES	3,514	3,500	3,500	3,775	3,888
5-050-424.00	SERVICE CONTRACTS	SERVICES	31,425	74,547	74,547	76,508	74,547
5-050-424.05	BVWACS	SERVICES	70,205	64,025	64,025	64,025	54,877
5-050-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	41,758	41,758	41,758	41,758	41,758
5-050-714.00	RADIOS/RADAR/VIDEO CAME	SUPPLIES	2,484	7,384	7,384	7,425	-
5-050-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,536	1,625	1,658	1,657	1,707
5-050-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,344	1,250	1,250	500	1,250
TOTAL DEPT 050 BEFORE ADJ			182,778	239,191	241,262	252,244	208,674
ACCRUED COMP			-	-	-	-	-
TOTAL DEPT 050 AFTER ADJ			182,778	239,191	241,262	252,244	208,674

General Fund

DEPT 050

Personnel

POSITION TITLE	SALARY GRADE	FTES
IT PUBLIC SAFETY ADMINISTRATOR	26	0.25
FY20-21 BUDGET		0.25
FY19-20 BUDGET		0.25

General Fund

Fund 101

Dept 151 Police

Public Safety

The mission of the Brenham Police Department is to proudly serve the community by protecting our citizens, enforcing the law, and working in partnership with the public to enhance the quality of life by holding ourselves to the highest standards of performance and ethics.

The organization is a full-service law enforcement agency subdivided into two divisions: Administration and Operations. Officers assigned to the Operation Division have a multitude of responsibilities that range from traffic enforcement to investigations of felony crimes. Personnel in both the Criminal Investigations Division (CID) and Crime Reduction Unit (CRU) investigate persons, property, narcotics and gang crimes and utilize a variety of strategies, technologies and expertise to combat criminal activity. Administration personnel provide assistance with training, annual department standards, property/evidence accuracy, equipment acquisitions, school resource officers, recruitment, programs, and other related functions necessary for operating a successful organization.

The Brenham Police Department has fostered a strong partnership with the citizens through programs sponsored by the department, such as: Citizens Police Academy, Citizens Police Academy Alumni Association, Citizens on Patrol, Police Explorers and Anti-Drinking and Driving.

Programs and Services

OPERATIONS	INVESTIGATIONS DIVISION	CRIMINAL INVESTIGATIONS DIVISION (CID): Responsible for the investigation and/or follow up investigation of offenses reported to the Brenham Police Department and works with local businesses to develop strategies to reduce robbery, burglary, forgery, and theft.
		CRIME REDUCTION UNIT (CRU): Narcotics investigation targets narcotics and habitual offenders.
		SWAT: A combination of department members that receive constant training in tactical situations.
PATROL DIVISION	TRAFFIC ENFORCEMENT: An eye towards accident prevention protect the safety of the public by enforcing laws to curtail unsafe/illegal driving practices. Specific enforcement aims to detect impaired drivers and coordinate testing of persons arrested for driving while intoxicated.	
	K9 OFFICERS: Two trained K9 officers assist with narcotics investigations and various cases.	
ADMINISTRATION	COMMUNITY INVOLVEMENT	CITIZENS POLICE ACADEMY (CPA): Classes are held annually to educate those interested in the inner workings of the department. Using tours, lectures, demonstrations and "hands-on" experiences, participants gain insight into the policies and procedures of the department. Citizens can ride with police officers during normal patrol shifts, which gives a first-hand look at officers daily dealings.
		CITIZENS POLICE ACADEMY ALUMNI (CPAAA): Alumni of the CPA program assist the department and its officers through volunteerism and community activities. The CPAAA participates in local community events, fund-raising for the department and general support of the Citizens Police Academy program offered through the department.
		CITIZENS ON PATROLS (COP): An outgrowth of the CPA, the Citizens on Patrol (COP) program allows individuals who have completed the CPA program to patrol neighborhoods and parks in marked COP units. They serve as an extension of the eyes and ears of the police department. The volunteers do not enforce the law but do notify dispatch and police officers when violations of the law are observed. Additional duties include traffic control at the request of officers and at special events.
		SCHOOL RESOURCE OFFICERS (SROs): These officers work to protect students and staff, maintain a safe school environment, and safeguard school property. SROs also build relationships with students that have a lasting value. The SRO fulfills an important duty by ensuring that safety needs are met for our schools, as well as creating a positive school experience for our students and staff members.
		BEST PRACTICES: Examines citizen concern of police action, training, recruiting, and officer retention.
OTHER	EVIDENCE: The Evidence Unit is the custodian of all items collected by department personnel or submitted to the department as items for safekeeping, found property, items collected as evidence or items to be destroyed.	
	TRAINING: All officers are certified by TCOLE and regularly receive continuing education and training.	

General Fund

Fund 101

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Deter crime with current technology, along with innovative and proactive strategies designed to target repeat offenders, illegal narcotics, gang activity and any other criminal activity(ies);	GC2
➤ Maintain professional standards and transparency to the community we serve and continually work to improve the quality of life for the community;	GC2
➤ Actively seek wanted fugitives throughout Washington County;	GC2
➤ Increase traffic enforcement to enhance safety, promote driver awareness, and utilize narcotic interdiction strategies on the highways; and	GC2
➤ Promote continuing education and training for all employees to maintain current skills and knowledge.	GC2

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	3,513,934	3,815,495	3,753,404	3,554,036	3,877,846
SUPPLIES	223,737	296,740	296,740	256,994	271,200
MAINTENANCE	94,191	77,200	77,200	74,015	77,000
SERVICES	197,148	313,872	351,963	352,182	337,585
CAPITAL OUTLAY	-	45,000	48,600	48,558	-
SUNDRIES	96,020	131,425	151,825	123,977	116,000
TOTAL DEPT 151 BEFORE ADJ	4,125,030	4,679,732	4,679,732	4,409,762	4,679,631
PERSONNEL - ACCRUED COMP	1,726	-	-	-	-
TOTAL DEPT 151 AFTER ADJ	4,126,757	4,679,732	4,679,732	4,409,762	4,679,631
FTE COUNT	43.00	43.00	43.00	43.00	43.00

General Fund

Decision Packages in FY21 Budget

DESCRIPTION	TYPE	\$ AMOUNT
5-151-212.00 DROBO (VIDEO) SERVER REPLACEMENTS (2)	ONE-TIME	26,500
5-151-714.00 SECURITY CAMERA REPLACEMENTS PHASE 3 OF 5	ONE-TIME	7,400
TOTAL		<u>33,900</u>

Output Measures

	FY19	FY20	FY21 TARGET
Officers per 1,000 Residents	2.0	2.0	2.0
Calls for Service	29,634	35,018	35,000
Mileage on Police Units	459,882	457,345	460,000
Total # of Traffic Stops	9,429	7,956	10,000
Total # of Arrests	953	721	900

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-151-101.00	SALARIES & WAGES	PERSONNEL	2,279,307	2,541,706	2,521,546	2,439,850	2,688,389
5-151-102.00	OVERTIME PAY	PERSONNEL	210,765	180,000	180,000	180,000	180,000
5-151-103.00	OASDI/MEDICARE	PERSONNEL	182,059	209,299	207,697	195,842	220,682
5-151-103.02	MATCHING RETIREMENT	PERSONNEL	251,518	273,796	271,744	254,755	294,716
5-151-105.00	LONGEVITY PAY	PERSONNEL	3,283	5,043	5,043	5,591	6,450
5-151-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	3,610	3,600	3,600	3,429	3,600
5-151-106.00	MEDICAL INSURANCE	PERSONNEL	521,030	484,180	446,747	412,516	429,163
5-151-106.01	LIFE INSURANCE	PERSONNEL	8,052	9,379	9,379	8,981	9,870
5-151-106.02	LONG TERM DISABILITY	PERSONNEL	4,570	5,211	5,211	5,011	5,487
5-151-107.00	WORKERS' COMPENSATION	PERSONNEL	51,476	50,015	49,575	48,061	39,489
5-151-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	(7)	53,266	52,862	-	-
5-151-118.00	ACCRUED COMP TIME	PERSONNEL	(1,726)	-	-	-	-
5-151-202.00	FUEL	SUPPLIES	100,373	107,200	107,200	95,000	95,000
5-151-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	3,993	1,800	1,800	500	500
5-151-204.00	POSTAGE & FREIGHT	SUPPLIES	861	1,500	1,500	900	900
5-151-205.00	OFFICE SUPPLIES	SUPPLIES	2,158	8,500	8,500	8,500	5,300
5-151-206.00	EMPLOYEE RELATIONS	SUPPLIES	4,470	5,000	5,000	4,500	4,500
5-151-207.00	REPRODUCTION & PRINTING	SUPPLIES	4,225	5,500	5,500	5,000	5,500
5-151-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	25,244	50,000	50,000	50,000	20,000
5-151-209.00	EDUCATIONAL	SUPPLIES	273	500	500	-	-
5-151-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	33	100	100	50	50
5-151-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,306	1,725	1,725	1,725	1,750
5-151-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	21,331	51,000	51,000	45,000	85,900
5-151-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	701	2,515	2,515	500	500
5-151-218.00	PHOTOGRAPHY	SUPPLIES	155	1,800	1,800	500	500
5-151-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	2,077	2,500	2,500	1,000	1,000
5-151-223.00	SMALL APPLIANCES	SUPPLIES	-	200	200	1,325	200
5-151-229.00	POLICE EVIDENCE SUPPLIES	SUPPLIES	3,378	3,000	3,000	3,500	4,000
5-151-230.00	AMMO/GUN/TASER/MISC	SUPPLIES	34,519	32,000	32,000	25,000	32,000
5-151-250.00	OTHER SUPPLIES	SUPPLIES	2,879	2,500	2,500	2,500	2,500
5-151-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	57,209	55,000	55,000	55,000	55,000
5-151-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	-	-	15	-
5-151-309.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	2,679	3,500	3,500	2,000	2,000
5-151-310.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	-	3,000	3,000	-	-
5-151-312.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	34,204	15,000	15,000	17,000	19,500
5-151-350.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	100	700	700	-	500
5-151-401.00	ELECTRICAL	SERVICES	73,493	75,000	75,000	69,948	72,046
5-151-403.00	TELEPHONE	SERVICES	37,097	35,700	35,700	38,457	39,611
5-151-405.00	WATER	SERVICES	1,294	2,000	2,000	1,766	1,819
5-151-405.50	DRAINAGE CHARGE	SERVICES	-	-	591	591	787
5-151-406.00	SEWER	SERVICES	399	400	400	366	377
5-151-406.50	GARBAGE	SERVICES	1,159	1,200	1,200	690	-
5-151-406.60	DISPOSAL FEES	SERVICES	-	30	30	30	30
5-151-408.10	RENTALS/LEASES-FLEET	SERVICES	340	300	300	300	300
5-151-408.20	RENTALS/LEASES-VEHICLE	SERVICES	-	115,242	115,242	124,980	124,980

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-151-409.00	ADVERTISEMENTS/LEGAL NO SERVICES		-	500	500	500	500
5-151-411.00	CITY ATTORNEY'S FEES	SERVICES	5,786	3,000	3,000	3,000	3,000
5-151-415.00	JANITORIAL SERVICES	SERVICES	34,943	35,000	35,000	32,161	32,483
5-151-422.00	CONTRACT LABOR	SERVICES	-	-	37,500	33,630	-
5-151-424.00	SERVICE CONTRACTS	SERVICES	27,377	31,350	31,350	31,300	47,120
5-151-442.00	CONTRACT MOWING	SERVICES	1,563	2,000	2,000	2,313	2,382
5-151-450.00	OTHER SERVICES	SERVICES	13,699	12,150	12,150	12,150	12,150
5-151-702.00	BUILDINGS/BUILDING IMPRO SUPPLIES		-	2,000	2,000	1,707	-
5-151-712.00	OFFICE FURNITURE/EQUIPME SUPPLIES		-	3,000	3,000	1,487	-
5-151-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	15,762	14,400	14,400	8,300	11,100
5-151-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	45,000	48,600	48,558	-
5-151-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	53,731	56,425	52,825	55,564	57,000
5-151-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	27,726	38,000	38,000	25,000	35,000
5-151-908.10	MILEAGE	SUNDRIES	77	-	-	-	-
5-151-908.20	CONTINUING EDUCATION	SUNDRIES	1,511	20,000	20,000	7,713	10,000
5-151-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	-	-	23,000	23,000	-
5-151-950.00	OTHER SUNDRY	SUNDRIES	828	1,000	1,000	1,000	1,000
5-151-950.11	CITIZEN POLICE ACADEMY-EX	SUNDRIES	3,761	5,000	5,000	2,200	5,000
5-151-950.21	CRIMINAL ENFORCEMENT	SUNDRIES	-	1,000	1,000	-	-
5-151-950.40	NARCOTICS ENFORCEMENT	SUNDRIES	4,000	6,000	6,000	4,000	4,000
5-151-950.50	SHOOTING RANGE EXPENSE	SUNDRIES	-	3,000	4,000	4,000	3,000
5-151-951.00	K-9 PROGRAM EXPENSE	SUNDRIES	4,385	1,000	1,000	1,500	1,000
TOTAL DEPT 151 BEFORE ADJ			4,125,030	4,679,732	4,679,732	4,409,762	4,679,631
ACCRUED COMP			1,726	-	-	-	-
TOTAL DEPT 151 AFTER ADJ			4,126,757	4,679,732	4,679,732	4,409,762	4,679,631

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
POLICE CHIEF	39	1.00
POLICE CAPTAIN	PD5	2.00
POLICE LIEUTENANT	PD4	2.00
POLICE SERGEANT	PD3	8.00
POLICE CORPORAL	PD2	11.00
POLICE PATROL OFFICER	PD1	14.00
IT PUBLIC SAFETY ADMINISTRATOR	26	0.50
DEPUTY CITY SECRETARY II	23	0.50
EVIDENCE/PROPERTY TECHNICIAN	20	1.00
ADMINISTRATIVE ASSISTANT	18	3.00
FY20-21 BUDGET		43.00
FY19-20 BUDGET		43.00

Dept 152 Fire

Public Safety

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

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

Programs and Services

OPERATIONS	RESPONSE	FIRES - Structure Fires, vehicle fires, dumpster fires, wildland fires
		RESCUES - Vehicle rescues, confined space rescue, high angle rescues, water rescues
		HAZMAT - Gas leaks and gas odors, transportation incidents involving hazardous materials, facility incidents involving hazardous materials
		ALARMS - Commercial and residential fire alarms
	TRAINING	RECRUIT TRAINING - Basic NFPA Firefighter I & II training
		CONTINUE EDUCATION - Firefighter, medical, investigator, inspector, hazmat, wildland, & rescue required annual continued education
		RESCUE TRAINING - Vehicle, rope, wilderness search & rescue training
		HAZMAT TRAINING - Hazmat awareness and operations training for responders
		PREPLANNING - Preplan businesses to create operational plans for responses to the business
		OFFICER TRAINING - Fire ground, leadership, and administration training for current and future officers
	MAINTENANCE	VEHICLE MAINTANCE - We have our own Emergency Vehicle Technician on staff to maintain apparatus to current national standards. Also, we complete daily, weekly, monthly, and annual inspection and preventive maintenance on the apparatus
		EQUIPMENT MAINTENANCE - Conduct in house maintenance on small engines, SCBA, hand tools, extrication and other equipment
		FACILITY MAINTENANCE - Conduct daily, weekly and monthly facility maintenance
OEM	EMERGENCY MANAGEMENT - Provide emergency operations center for the City of Brenham and Washington County.	
	GRANT - Apply and maintain grants for emergency preparedness from such agencies as FEMA, DHS, and BVCOG	
FIRE PREVENTION	CODE COMPLIANCE - Enforce fire codes and city ordinances for current and new construction	
	NEW CONSTRUCTION - Review plans and make recommendations for the building process for new construction in the City	
	PUBLIC FIRE EDUCATION - Providing fire safety education to the public thru Fire Extinguisher training, station tours, museum tours, and speaking to interest groups	
	FIRE PREVENTION SCHOOL PROGRAMS - Provide annual fire prevention programs at the schools	
ADMIN	RECORDS RETENTION - Maintaining personnel, code enforcement, and training records according to national standards	
	RECRUITMENT AND RETENTION - Provide a recruitment process for career and volunteer members along with a retention point system to help with retaining members	

General Fund

Fund 101

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Provide the highest level of Customer Service to our citizens;	GC2
➤ Education through Fire Prevention Programs in our schools;	GC2
➤ Maintain a positive public image of the department that the citizens will be proud of;	GC2
➤ Work on objectives to maintain or lower ISO rating for the City;	GC2
➤ Look for ways to improve our level of service and be fiscally responsible; and	GC2
➤ Seek public approval for funding and staffing of Station #2.	GC2

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	1,503,243	1,785,808	1,750,570	1,688,173	1,792,565
SUPPLIES	146,631	141,200	147,029	136,079	260,165
MAINTENANCE	89,180	99,320	93,500	98,500	90,500
SERVICES	139,486	156,811	189,131	159,726	175,882
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	105,202	100,370	103,279	105,816	103,470
TOTAL DEPT 152 BEFORE ADJ	1,983,741	2,283,509	2,283,509	2,188,294	2,422,582
PERSONNEL - ACCRUED COMP	70	-	-	-	-
TOTAL DEPT 152 AFTER ADJ	1,983,811	2,283,509	2,283,509	2,188,294	2,422,582
FTE COUNT	19.25	19.68	19.68	19.68	19.25

Decision Packages in FY21 Budget

	DESCRIPTION	TYPE	\$ AMOUNT
5-152-312.00	GARAGE DOOR REPLACEMENTS (PHASE 2 OF 2)	ONE-TIME	12,000
5-152-410.00	PHYSICALS (PUSHED FROM FY20)	REOCCURRING	33,000
5-152-702.00	EEOC UPGRADES - SCREENS, PROJECTORS, SOFTWARE	ONE-TIME	54,500
5-152-715.00	TELEPHONE GATE OPENER	ONE-TIME	5,000
5-152-715.00	SPARE SCBA BOTTLES (44)	ONE-TIME	48,411
	TOTAL		152,911
6-000-602.35	TRAN-OUT FIRE DEPT GRANTS FUND - CITY 5% MATCH SCBA GRANT	ONE-TIME	17,707
SUPPLIES	SAFER GRANT - IF APPROVED GEAR FOR 6 FIREFIGHTERS NOT IN THE BUDGET	ONE-TIME	10,500

Output Measures

* Without Fire Marshall ** COVID Impact	FY19	FY20	FY21 TARGET
# Fire Responses	851	1,038	900
# Fire Prevention Inspections	99*	181	180
# Construction Plan Reviews	31*	107	96
# Pre-Fire Plans Performed	19*	43	150
# Fire Museum/Station Tours	39	19**	59
Average Response Time (minutes)(City Limits)	5.43	4.32	5.40
# Overlapping Calls / Percentage	100 / 11.75%	113/10.89%	125 / 13.88%
# of Hours Training	6,244	4,410**	6,350

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-152-101.00	SALARIES & WAGES	PERSONNEL	942,004	1,179,636	1,159,380	1,112,987	1,229,825
5-152-102.00	OVERTIME PAY	PERSONNEL	118,798	120,000	120,000	150,000	120,000
5-152-103.00	OASDI/MEDICARE	PERSONNEL	80,748	101,539	100,928	96,115	104,926
5-152-103.02	MATCHING RETIREMENT	PERSONNEL	109,418	124,510	122,239	124,553	132,795
5-152-105.00	LONGEVITY PAY	PERSONNEL	2,204	2,348	2,348	2,314	2,570
5-152-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	16,609	22,200	19,800	15,016	15,600
5-152-106.00	MEDICAL INSURANCE	PERSONNEL	207,346	179,296	169,596	154,327	159,081
5-152-106.01	LIFE INSURANCE	PERSONNEL	3,653	4,258	4,258	4,199	4,486
5-152-106.02	LONG TERM DISABILITY	PERSONNEL	2,029	2,370	2,370	2,334	2,495
5-152-106.10	HRA EXPENSE	PERSONNEL	-	-	-	1,800	-
5-152-107.00	WORKERS' COMPENSATION	PERSONNEL	20,503	25,394	25,394	24,528	20,787
5-152-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	24,257	24,257	-	-
5-152-118.00	ACCRUED COMP TIME	PERSONNEL	(70)	-	-	-	-
5-152-201.00	CHEMICALS	SUPPLIES	5,877	4,000	4,000	4,000	4,000
5-152-202.00	FUEL	SUPPLIES	16,028	17,500	17,500	16,000	16,000
5-152-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	2,313	3,000	3,000	2,000	3,000
5-152-204.00	POSTAGE & FREIGHT	SUPPLIES	872	1,000	1,000	1,000	1,000
5-152-205.00	OFFICE SUPPLIES	SUPPLIES	1,752	2,600	2,600	2,600	1,900
5-152-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,567	3,000	3,000	2,000	2,000
5-152-207.00	REPRODUCTION & PRINTING	SUPPLIES	2,667	3,000	3,000	3,000	3,000
5-152-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	57,917	32,000	32,000	32,000	52,400
5-152-209.00	EDUCATIONAL	SUPPLIES	2,572	4,000	4,000	2,500	4,000
5-152-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	-	9	9	-
5-152-211.00	CLEANING AND JANITORIAL	SUPPLIES	4,791	2,500	2,500	2,500	2,500
5-152-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	14,036	28,800	28,800	27,000	19,400
5-152-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	18,883	3,500	3,500	500	500
5-152-217.00	FIRE DEPT-GROCERIES/MISC	SUPPLIES	841	1,000	1,000	1,000	1,300
5-152-218.00	PHOTOGRAPHY	SUPPLIES	562	400	400	400	400
5-152-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	5,931	7,500	7,500	7,500	7,500
5-152-223.00	SMALL APPLIANCES	SUPPLIES	-	1,200	1,200	1,000	1,000
5-152-230.00	AMMUNITION/GUNS	SUPPLIES	-	500	500	500	500
5-152-250.00	OTHER SUPPLIES	SUPPLIES	3,800	4,000	4,000	4,000	4,000
5-152-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	39,026	34,000	34,000	40,000	36,000
5-152-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	29,083	36,000	36,000	30,000	30,000
5-152-304.10	PPE TESTING & REPAIR	MAINTENANCE	8,554	10,000	10,000	8,000	10,000
5-152-309.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	3,738	5,820	-	-	2,000
5-152-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	8,772	12,000	12,000	20,000	12,000
5-152-313.00	COMPUTER/OFFICE EQUIPMENT	MAINTENANCE	-	500	500	-	-
5-152-350.00	OTHER MAINTENANCE	MAINTENANCE	7	1,000	1,000	500	500

General Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-152-401.00	ELECTRICAL	SERVICES	40,024	42,600	42,600	39,372	40,553
5-152-403.00	TELEPHONE	SERVICES	8,732	9,500	9,500	9,555	9,841
5-152-404.00	GAS	SERVICES	3,998	4,100	4,100	2,593	2,792
5-152-405.00	WATER	SERVICES	1,380	1,600	1,600	1,592	1,640
5-152-405.50	DRAINAGE CHARGE	SERVICES	-	-	2,119	2,119	2,825
5-152-406.00	SEWER	SERVICES	1,926	2,300	2,300	2,054	2,115
5-152-406.50	GARBAGE	SERVICES	4,387	4,400	4,400	3,734	2,747
5-152-406.60	DISPOSAL FEES	SERVICES	67	-	7	7	-
5-152-408.10	RENTALS/LEASES-FLEET	SERVICES	-	-	-	510	1,000
5-152-408.20	RENTALS & LEASES-VERF	SERVICES	-	9,391	9,391	10,718	10,718
5-152-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	200	200	200	200
5-152-410.00	PHYSICALS	SERVICES	-	25,000	25,000	-	33,000
5-152-415.00	JANITORIAL SERVICES	SERVICES	4,090	3,700	4,200	4,199	4,241
5-152-422.00	CONTRACT LABOR	SERVICES	33,071	-	29,694	29,693	-
5-152-424.00	SERVICE CONTRACTS	SERVICES	38,723	51,060	51,060	51,060	61,850
5-152-442.00	CONTRACT MOWING	SERVICES	1,485	1,760	1,760	1,320	1,360
5-152-450.00	OTHER SERVICES	SERVICES	1,602	1,200	1,200	1,000	1,000
5-152-702.00	BUILDINGS/BUILDING IMPRO	SUPPLIES	6,222	9,450	9,450	9,450	54,500
5-152-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	-	-	3,000
5-152-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	-	12,250	18,070	17,120	24,854
5-152-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	53,411
5-152-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	15,397	16,170	16,170	15,699	16,170
5-152-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	31,156	27,500	27,500	27,500	30,500
5-152-908.10	MILEAGE	SUNDRIES	1,027	1,500	1,500	1,500	1,500
5-152-929.00	FIRE FIGHTERS' PENSION	SUNDRIES	53,150	55,000	55,000	55,000	55,000
5-152-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	4,275	-	2,909	5,817	-
5-152-950.00	OTHER SUNDRY	SUNDRIES	197	200	200	300	300
TOTAL DEPT 152 BEFORE ADJ			1,983,741	2,283,509	2,283,509	2,188,294	2,422,582
ACCRUED COMP			70	-	-	-	-
TOTAL DEPT 152 AFTER ADJ			1,983,811	2,283,509	2,283,509	2,188,294	2,422,582

General Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
FIRE CHIEF/EMERGENCY MANAGEMENT COORDINATOR	37	1.00
ASSISTANT FIRE CHIEF	33	1.00
FIRE MARSHAL	31	1.00
FIRE CAPTAIN	FD4	3.00
FIRE LIEUTENANT	FD3	3.00
APPARATUS OPERATOR	FD2	8.00
FIREFIGHTER	FD1	1.00
IT PUBLIC SAFETY ADMINISTRATOR	26	0.25
ADMINISTRATIVE ASSISTANT	18	1.00
FY20-21 BUDGET		19.25
FY19-20 BUDGET		19.68

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.09	INTERFUND TRNSF-HOTEL/A	TRN-IN/(OUT)	67,800	68,000	68,000	30,000	-
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRN-IN/(OUT)	2,012,712	1,922,619	1,922,619	1,869,021	1,925,367
6-000-602.03	INTERFUND TRNF-AIRPORT	TRN-IN/(OUT)	(43,008)	(22,500)	(22,500)	(21,714)	(22,500)
6-000-602.27	INTERFUND TRNSF-FEMA RE	TRN-IN/(OUT)	-	-	-	(40,000)	-
6-000-602.33	INTERFUND TRNSF-COURT T	TRN-IN/(OUT)	18,749	20,000	20,000	20,000	18,000
6-000-602.35	INTERFUND TRNF - FD GRAN	TRN-IN/(OUT)	-	-	-	-	(17,707)
6-000-602.40	INTERFUND TRNSF-VERF FU	TRN-IN/(OUT)	-	(351,984)	(351,984)	(144,588)	-
6-000-602.52	INTERFUND TRNSF-BCDC CA	TRN-IN/(OUT)	-	(1,000,000)	(1,000,000)	-	-
6-000-603.00	INTERFUND TRNF-GAS	TRN-IN/(OUT)	417,147	407,317	407,317	381,523	402,338
6-000-604.00	INTERFUND TRNF-WATER	TRN-IN/(OUT)	430,645	376,869	376,869	353,003	372,262
6-000-605.00	INTERFUND TRNF-SEWER	TRN-IN/(OUT)	272,427	238,086	238,086	223,008	235,175
6-000-606.00	INTERFUND TRNF-SANITATI	TRN-IN/(OUT)	359,858	351,380	351,380	315,392	319,614
6-000-625.00	INTERFUND TRNSF-BCDC	TRN-IN/(OUT)	45,009	186,500	186,500	172,050	277,000
6-000-623.40	INTERFUND TRNSF-PARKS C.	TRN-IN/(OUT)	(12,284)	-	-	-	-
6-000-662.00	INTERFUND TRNSF-EQUIPM	TRN-IN/(OUT)	(425,000)	-	-	-	-
TOTAL NET TRANSFERS BEFORE BCDC & BONDS			3,144,055	2,196,287	2,196,287	3,157,695	3,509,549
	BCDC-PAYMENT FROM COMPONENT UNIT		(45,009)	(186,500)	(186,500)	(172,050)	(277,000)
	BOND PROCEEDS		-	1,000,000	1,000,000	-	-
TOTAL NET TRANSFERS BEFORE INS PROCEEDS/RESERVES			3,099,046	3,009,787	3,009,787	2,985,645	3,232,549

TRANSFERS

General Fund

Fund 101

Fund Descriptions

There are eight (8) sub-funds to the General Fund that are used to track revenues, such as grants and donations, with specific allowable expenditure uses; excess reserves spending for non-routine, major maintenance, IT and capital equipment; FEMA flood-related projects; and hotel/motel revenues used on events and activities that increase overnight stays in City hotels.

222 Police Department Grants Fund

This sub-fund is used to account for grant revenues for police department programs and activities, such as the Selective Traffic Enforcement Program (STEP) Grant.

225 Motorcycle/PD Equipment Fund

This sub-fund is used to account for various grant revenues specifically designated for police motorcycles and other police department equipment such as vests and body armor.

226 Public Safety Training/Grant Fund

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

227 FEMA Disaster Relief Fund

This sub-fund is used to account for reimbursements received from the Federal Emergency Management Agency related to expenses incurred due to declared states of emergency. This is currently used to account for General Government projects related to the April and May 2016 flooding events and Hurricane Harvey.

232 Donations Fund

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

235 Fire Department Grants Fund

This sub-fund is used to account for grant revenues for fire department training, programs, and activities.

236 Capital/Non-Routine Items Fund

This sub-fund is used to account for General Fund capital and large dollar non-routine purchases.

249 Tourism and Marketing Fund

This sub-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.

General Fund Sub-Funds

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	8,496	11,996	11,996	8,000	10,000
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	8,496	11,996	11,996	8,000	10,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	8,496	11,996	11,996	8,000	10,000
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	8,496	11,996	11,996	8,000	10,000
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

Police Department Grants Fund

(1) UNASSIGNED

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	8,496	11,996	11,996	8,000	10,000
TOTAL OPERATING AND NON-OPERATING REVENUES			8,496	11,996	11,996	8,000	10,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-102.00	OVERTIME PAY	PUBLIC SAFETY	8,496	11,996	11,996	8,000	10,000
TOTAL EXPENDITURES			8,496	11,996	11,996	8,000	10,000

Police Department Grants Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	25,173	2,822	2,822	2,822	2,844
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	25,173	2,822	2,822	2,822	2,844
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	25,173	2,822	2,822	2,822	2,844
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	25,173	2,822	2,822	2,822	2,844
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	-	-	-	-	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	-	-	-	-
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	-

Motorcycle/PD Equipment Fund

(1) UNASSIGNED

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	25,173	2,822	2,822	2,822	2,844
TOTAL OPERATING AND NON-OPERATING REVENUES			25,173	2,822	2,822	2,822	2,844

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-208.00	CLOTHING/PERS PROTECTIVE	PUBLIC SAFETY	25,173	2,822	2,822	2,822	2,844
TOTAL EXPENDITURES			25,173	2,822	2,822	2,822	2,844

Motorcycle/PD Equipment Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	6,919	3,600	3,600	3,425	3,400
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	6,919	3,600	3,600	3,425	3,400
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	3,270	2,900	2,900	1,150	7,200
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	3,270	2,900	2,900	1,150	7,200
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	3,649	700	700	2,275	(3,800)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	3,649	700	700	2,275	(3,800)
FUND BALANCES - BEGINNING	1,860	5,509	5,509	5,509	7,784
NET CHANGE IN FUND BALANCE	3,649	700	700	2,275	(3,800)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	5,509	6,209	6,209	7,784	3,984

(1) UNASSIGNED - - - - -

Public Safety Training/Grant Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	6,919	3,600	3,600	3,425	3,400
TOTAL OPERATING AND NON-OPERATING REVENUES			6,919	3,600	3,600	3,425	3,400

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-102.00	OVERTIME PAY	PUBLIC SAFETY	-	2,900	2,900	-	-
5-100-103.00	OASDI/MEDICARE	PUBLIC SAFETY	-	-	-	-	-
5-100-103.02	MATCHING RETIREMENT	PUBLIC SAFETY	-	-	-	-	-
5-100-908.00	SEMINARS/MEMBERSHIP/TR	PUBLIC SAFETY	3,270	-	-	1,150	7,200
5-100-908.52	SEMINARS/MEMBERSHIP/TR	PUBLIC SAFETY	-	-	-	-	-
TOTAL EXPENDITURES			3,270	2,900	2,900	1,150	7,200

Public Safety Training/Grant Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	168,274	2,129,360	2,129,360	1,787,811	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	168,274	2,129,360	2,129,360	1,787,811	-
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	248,543	1,335,217	1,335,217	1,231,000	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	24,824	962,039	962,039	1,671,981	-
TOTAL EXPENDITURES	273,367	2,297,256	2,297,256	2,902,981	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(105,092)	(167,896)	(167,896)	(1,115,170)	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	1,115,678	61,001	61,001	700,971	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	1,115,678	61,001	61,001	700,971	-
NET REV, EXP, & OTHER	1,010,585	(106,895)	(106,895)	(414,199)	-
FUND BALANCES - BEGINNING	(875,445)	135,140	135,140	135,140	(279,059)
NET CHANGE IN FUND BALANCE	1,010,585	(106,895)	(106,895)	(414,199)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	135,140	28,245	28,245	(279,059)	(279,059)
(1) UNASSIGNED	135,140	28,245	28,245	(279,059)	(279,059)

FEMA Disaster Relief Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-530.00	INSURANCE PROCEEDS	INSURANCE PRO	-	-	-	-	-
4-533.00	GRANT REVENUE-FEMA	INTERGOV	168,274	193,560	193,560	764,593	-
4-534.00	GRANT REVENUE	INTERGOV	-	1,935,800	1,935,800	1,023,218	-
4-590.00	MISCELLANEOUS REVENUES	MISC	-	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			168,274	2,129,360	2,129,360	1,787,811	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AUDITS/CONSULTANTS FEES	HWYS & STREETS	162,331	99,770	99,770	91,066	-
5-100-450.00	OTHER SERVICES	GENERAL GOVT	-	-	-	-	-
5-100-450.50	OTHER SERVICES-COMM TOV	PUBLIC SAFETY	-	-	-	-	-
5-100-703.00	STREETS/INLETS/CURBS	HWYS & STREETS	86,213	1,235,447	1,235,447	1,139,934	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	23,534	926,219	926,219	1,555,344	-
5-100-815.44	PARK IMPROV-HP TRAIL/FP B	CAPITAL OUTLAY	1,290	35,820	35,820	116,637	-
TOTAL EXPENDITURES			273,367	2,297,256	2,297,256	2,902,981	-

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.17	INTERFUND TRNSF-2017 CAP	TRANSFER IN	-	-	-	-	-
6-000-602.37	INTERFUND TRNSF-STRTS & C	TRANSFER IN	1,115,678	61,001	61,001	700,971	-
6-000-683.00	OTHER SOURCES-BOND PROC	DEBT ISSUANCE	-	-	-	-	-
TOTAL TRANSFERS			1,115,678	61,001	61,001	700,971	-

FEMA Disaster Relief Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	103,022	75,500	75,500	194,642	81,000
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	103,022	75,500	75,500	194,642	81,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	6,989	3,000	3,000	39,611	18,500
GENERAL GOVERNMENT	49,126	35,000	35,000	60,000	55,000
HEALTH AND WELFARE	19,545	5,000	5,000	35,953	3,000
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	4,294	2,000	2,000	6,158	38,000
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	53,650	40,000	40,000	-	-
TOTAL EXPENDITURES	133,604	85,000	85,000	141,722	114,500
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(30,582)	(9,500)	(9,500)	52,920	(33,500)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	(30,582)	(9,500)	(9,500)	52,920	(33,500)
FUND BALANCES - BEGINNING	258,819	228,237	228,237	228,237	281,157
NET CHANGE IN FUND BALANCE	(30,582)	(9,500)	(9,500)	52,920	(33,500)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	228,237	218,737	218,737	281,157	247,657

Donations Fund

(1) UNASSIGNED 194,464 194,964 194,964 247,384 213,884

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-529.25	DONATIONS-DOWNTOWN IM	DONATIONS	40,974	35,000	35,000	70,000	50,000
4-529.44	DONATIONS-PARKS DEPARTM	DONATIONS	2,000	-	-	1,000	-
4-529.46	DONATIONS/MEMORIALS-LIE	DONATIONS	12,088	10,000	10,000	90,865	15,000
4-529.55	DONATIONS-AQUATICS	DONATIONS	-	-	-	219	-
4-529.97	DONATIONS-FIRE DEPARTME	DONATIONS	2,000	500	500	1,958	500
4-529.98	DONATIONS-POLICE DEPARTI	DONATIONS	28,135	20,000	20,000	600	500
4-529.99	DONATIONS-ANIMAL SHELTE	DONATIONS	17,825	10,000	10,000	30,000	15,000
TOTAL OPERATING AND NON-OPERATING REVENUES			103,022	75,500	75,500	194,642	81,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-208.00	CLOTHING/PERS PROT EQUIP	PUBLIC SAFETY	-	-	-	-	-
5-100-208.54	CLOTHING/PER PROT EQUIP-	PUBLIC SAFETY	134	-	-	-	-
5-100-212.46	COMPUTER SUPPLIES-LIBRAR	CULTURE & REC	966	500	500	7,375	500
5-100-214.00	LIBRARY READING PROGRAM	CULTURE & REC	1,949	-	-	3,166	2,000
5-100-223.46	SMALL APPLIANCES-LIBRARY	CULTURE & REC	969	-	-	-	-
5-100-224.00	LIBRARY CIRCULATION ITEMS	PUBLIC SAFETY	1,800	-	-	200	-
5-100-250.00	OTHER SUPPLIES	HEALTH/WELF	243	-	-	-	-
5-100-250.02	OTHER SUPPLIES - FIRE	PUBLIC SAFETY	-	1,000	1,000	-	1,000
5-100-250.03	OTHER SUPPLIES - POLICE	PUBLIC SAFETY	-	1,000	1,000	-	1,000
5-100-250.04	OTHER SUPPLIES - ANIMAL SH	HEALTH/WELF	8,138	2,000	2,000	1,850	2,000
5-100-250.06	OTHER SUPPLIES-AQUATICS	CULTURE & REC	-	-	-	-	-
5-100-250.46	OTHER SUPPLIES-LIBRARY	CULTURE & REC	1,747	2,500	2,500	750	1,000
5-100-409.54	ADVERTISEMENTS/LEGAL NO	HEALTH/WELF	2,723	3,000	3,000	-	-
5-100-416.00	VETERNARIAN SERVICES-A SH	HEALTH/WELF	4,670	-	-	6,000	1,000
5-100-450.46	OTHER SERVICES-LIBRARY	CULTURE & REC	-	-	-	1,999	-
5-100-450.54	OTHER SERVICES-ANIMAL SEI	HEALTH/WELF	35	-	-	-	-
5-100-702.46	BUILDINGS-LIBRARY	CULTURE & REC	-	-	-	6,336	-
5-100-702.54	BUILDINGS/BLDG IMPROV-A :	HEALTH/WELF	3,736	-	-	-	-
5-100-710.54	ANIMAL SHELTER-STOR CONT	HEALTH/WELF	-	-	-	12,503	-
5-100-712.46	OFFICE FURN/EQUIP - LIBRAR	CULTURE & REC	-	-	-	6,146	-
5-100-715.44	OTHER CAPITAL-PARKS	CULTURE & REC	-	-	-	3,895	-
5-100-715.46	OTHER CAPITAL-LIBRARY	CULTURE & REC	1,359	-	-	8,678	15,000
5-100-715.51	OTHER CAPITAL-POLICE	PUBLIC SAFETY	-	-	-	-	36,000
5-100-715.52	OTHER CAPITAL-FIRE	PUBLIC SAFETY	-	-	-	5,958	-
5-100-715.54	OTHER CAPITAL-ANIMAL SHE	HEALTH/WELF	-	-	-	15,600	-
5-100-813.51	VEHICLES/LARGE EQUIPMEN	CAPITAL	-	30,000	30,000	-	-
5-100-815.54	OTHER CAPITAL-ANIMAL SHE	CAPITAL	53,650	10,000	10,000	-	-
5-100-908.51	SEMINARS/MEMBERSHIP/TR	PUBLIC SAFETY	2,180	-	-	-	-
5-100-946.00	LIBRARY SPECIAL EVENTS	CULTURE & REC	-	-	-	1,266	-
5-100-951.00	K-9 PROGRAM EXPENSE	PUBLIC SAFETY	180	-	-	-	-
5-100-959.10	DOWNTOWN IMPROVEMENT	GEN GOVT	49,126	35,000	35,000	60,000	55,000
TOTAL EXPENDITURES			133,604	85,000	85,000	141,722	114,500

Donations Fund

Financial Statement

Fire Department Grants Fund

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	2,825	1,800	1,800	250	356,629
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	2,825	1,800	1,800	250	356,629
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	2,825	1,800	1,800	250	374,336
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	2,825	1,800	1,800	250	374,336
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	(17,707)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	17,707
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	17,707
NET REV, EXP, & OTHER	-	-	-	-	0
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	-	-	-	0
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	-	-	-	-	0

(1) UNASSIGNED - - - - -

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	2,825	1,800	1,800	250	356,629
TOTAL OPERATING AND NON-OPERATING REVENUES			2,825	1,800	1,800	250	356,629

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-209.00	EDUCATIONAL	PUBLIC SAFETY	2,825	1,800	1,800	250	2,500
5-100-712.00	EQUIPMENT	PUBLIC SAFETY	-	-	-	-	371,836
TOTAL EXPENDITURES			2,825	1,800	1,800	250	374,336

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNF-GENERAL	PUBLIC SAFETY	-	-	-	-	17,707
TOTAL TRANSFERS-IN			-	-	-	-	17,707

Fire Department Grants Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	14,055	94,579	94,579	5,375	104,351
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	619,433	-	-	-	-
TOTAL EXPENDITURES	633,488	94,579	94,579	5,375	104,351
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(633,488)	(94,579)	(94,579)	(5,375)	(104,351)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	425,000	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	425,000	-	-	-	-
NET REV, EXP, & OTHER	(208,488)	(94,579)	(94,579)	(5,375)	(104,351)
FUND BALANCES - BEGINNING	318,214	109,726	109,726	109,726	104,351
NET CHANGE IN FUND BALANCE	(208,488)	(94,579)	(94,579)	(5,375)	(104,351)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	109,726	15,147	15,147	104,351	0
(1) UNASSIGNED	109,726	15,147	15,147	104,351	0

Capital/Non-Routine Items Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-450.00	OTHER SERVICES	GENERAL GOVT	14,055	29,410	29,410	5,375	-
5-100-702.00	BUILDINGS/BUILDING IMPRO	GENERAL GOVT	-	65,169	65,169	-	104,351
5-100-702.31	BUILDINGS-MAINTENANCE	GENERAL GOVT	-	-	-	-	-
5-100-702.49	BUILDINGS-AQUATICS	CULTURE & REC	-	-	-	-	-
5-100-702.52	BUILDINGS/BLDG IMPROV-FI	PUBLIC SAFETY	-	-	-	-	-
5-100-712.72	OFFICE FURN/EQUIP-IT DEPT	GENERAL GOVT	-	-	-	-	-
5-100-715.00	OTHER CAPITAL	GENERAL GOVT	-	-	-	-	-
5-100-810.31	MACHINERY/EQUIPMENT-M/	CAPITAL OUTLAY	-	-	-	-	-
5-100-812.22	OFFICE FURN/EQUIPMENT-DI	CAPITAL OUTLAY	-	-	-	-	-
5-100-813.22	VEHICLES-DEV SVCS/CODE EN	CAPITAL OUTLAY	-	-	-	-	-
5-100-813.31	VEHICLES-MAINT DEPT	CAPITAL OUTLAY	-	-	-	-	-
5-100-813.44	VEHICLES/LARGE EQUIPMEN	CAPITAL OUTLAY	43,280	-	-	-	-
5-100-813.51	VEHICLES-POLICE DEPT	CAPITAL OUTLAY	430,735	-	-	-	-
5-100-813.54	VEHICLES-ANIMAL CONTROL	CAPITAL OUTLAY	52,485	-	-	-	-
5-100-815.00	OTHER CAPITAL-FIRE	CAPITAL OUTLAY	55,784	-	-	-	-
5-100-815.25	OTHER CAPITAL-MAIN ST	CAPITAL OUTLAY	-	-	-	-	-
5-100-815.41	OTHER CAPITAL-STREETS	CAPITAL OUTLAY	-	-	-	-	-
5-100-815.51	OTHER CAPITAL-POLICE	CAPITAL OUTLAY	37,150	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			633,488	94,579	94,579	5,375	104,351

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	425,000	-	-	-	-
6-000-623.20	INTERFUND TRNSF-DONATIO	TRANSFER IN	-	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC	TRANSFER IN	-	-	-	-	-
TOTAL EXPENDITURES			425,000	-	-	-	-

Capital/Non-Routine Items Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	155,685	172,800	172,800	159,520	252,973
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	2,230	1,000	1,000	1,098	1,000
MISCELLANEOUS	353	500	500	500	-
TOTAL REVENUES	158,268	174,300	174,300	161,118	253,973
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	735,193	785,300	785,300	739,368	821,801
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	735,193	785,300	785,300	739,368	821,801
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(576,926)	(611,000)	(611,000)	(578,250)	(567,828)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	560,200	611,000	611,000	677,775	305,500
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	560,200	611,000	611,000	677,775	305,500
NET REV, EXP, & OTHER	(16,726)	-	-	99,525	(262,328)
FUND BALANCES - BEGINNING	182,171	162,803	162,803	162,803	262,328
NET CHANGE IN FUND BALANCE	(16,726)	-	-	99,525	(262,328)
ACCRUED COMP	(2,643)	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	162,803	162,803	162,803	262,328	(0)
(1) UNASSIGNED	(12,359)	(12,359)	(12,359)	15,793	42,371

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-518.00	RENTAL INCOME-BULLOCK B/	CHGS FOR SVCS	19,943	20,000	20,000	12,500	12,362
4-518.10	RENTAL INCOME-THEATER	CHGS FOR SVCS	5,438	5,000	5,000	7,500	5,000
4-518.20	RENTAL INCOME-BALLROOM	CHGS FOR SVCS	-	15,000	15,000	-	5,000
4-519.00	CULTURAL ARTS REVENUE	CHGS FOR SVCS	72,364	90,000	90,000	106,540	172,111
4-520.00	PROGRAMMING SPONSORSH	CHGS FOR SVCS	-	-	-	3,500	-
4-522.00	ADV REVENUE-VISITORS GUI	CHGS FOR SVCS	47,875	35,000	35,000	9,480	35,000
4-522.10	ADV REVENUE-CO-OP ADS	CHGS FOR SVCS	1,200	2,800	2,800	-	3,500
4-529.20	DONATIONS	DONATIONS	1,314	-	-	348	-
4-531.00	VISITOR CENTER ITEM SALES	DONATIONS	916	1,000	1,000	750	1,000
4-590.00	MISCELLANEOUS REVENUES	MISC	353	500	500	500	-
4-740.10	CONCESSION REVENUE	CHGS FOR SVCS	8,866	5,000	5,000	20,000	20,000
TOTAL OPERATING AND NON-OPERATING REVENUES			158,268	174,300	174,300	161,118	253,973

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-101.00	SALARIES & WAGES	CULTURE & REC	96,208	183,291	183,291	149,493	197,966
5-100-102.00	OVERTIME PAY	CULTURE & REC	324	-	-	296	-
5-100-103.00	OASDI/MEDICARE	CULTURE & REC	7,284	14,052	14,052	11,420	15,188
5-100-103.02	MATCHING RETIREMENT	CULTURE & REC	7,414	13,128	13,128	11,600	16,586
5-100-105.00	LONGEVITY PAY	CULTURE & REC	96	273	273	257	373
5-100-106.00	MEDICAL INSURANCE	CULTURE & REC	14,538	26,011	26,011	16,302	19,202
5-100-106.01	LIFE INSURANCE	CULTURE & REC	189	485	485	403	599
5-100-106.02	LONG TERM DISABILITY	CULTURE & REC	104	269	269	223	332
5-100-107.00	WORKERS' COMPENSATION	CULTURE & REC	290	372	372	373	277
5-100-116.00	SALARIES/WAGES CONTINGE	CULTURE & REC	-	2,782	2,782	-	-
5-100-118.00	ACCRUED COMP TIME	CULTURE & REC	2,643	-	-	-	-
5-100-204.00	POSTAGE	CULTURE & REC	2,650	3,000	3,000	3,000	1,500
5-100-205.00	OFFICE SUPPLIES	CULTURE & REC	992	200	200	450	200
5-100-206.00	EMPLOYEE RELATIONS	CULTURE & REC	233	200	200	-	200
5-100-207.00	REPRODUCTION & PRINTING	CULTURE & REC	4,310	1,400	1,400	2,850	1,500
5-100-212.00	COMPUTER EQUIPMENT & SI	CULTURE & REC	-	3,100	3,100	-	500
5-100-213.00	COMMUNICATIONS EQUIPMI	CULTURE & REC	-	-	-	1,675	-
5-100-216.00	RESALE ITEMS-CONCESSIONS	CULTURE & REC	6,883	8,000	8,000	2,500	5,000
5-100-216.20	RESALE ITEMS-VISITOR CENTI	CULTURE & REC	1,596	1,250	1,250	1,200	1,500
5-100-216.30	RESALE ITEMS-BEER/WINE	CULTURE & REC	737	750	750	13,000	15,000
5-100-221.00	SAFETY/FIRST AID SUPPLIES	CULTURE & REC	18	-	-	-	-
5-100-250.00	OTHER SUPPLIES	CULTURE & REC	1,812	500	500	1,900	975

Tourism and Marketing Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-312.00	BUILDINGS/APPLIANCES	CULTURE & REC	22,663	3,500	3,500	9,000	3,500
5-100-350.00	OTHER MAINTENANCE	CULTURE & REC	-	-	-	342	1,000
5-100-401.00	ELECTRICAL	CULTURE & REC	17,467	15,900	15,900	19,777	20,370
5-100-402.00	AUDITS/CONSULTANT FEES	CULTURE & REC	42,534	-	-	-	-
5-100-403.00	TELEPHONE	CULTURE & REC	3,619	5,380	5,380	6,299	6,488
5-100-404.00	GAS	CULTURE & REC	2,105	2,000	2,000	1,540	2,000
5-100-405.00	WATER	CULTURE & REC	1,245	1,130	1,130	1,332	1,372
5-100-405.50	DRAINAGE CHARGE	CULTURE & REC	-	-	-	99	132
5-100-406.00	SEWER	CULTURE & REC	411	217	217	430	443
5-100-406.50	GARBAGE	CULTURE & REC	374	373	373	218	-
5-100-408.00	RENTALS & LEASES	CULTURE & REC	79,194	38,326	38,326	38,328	38,328
5-100-409.00	ADVERTISING & PROMOTION	CULTURE & REC	228,967	247,000	247,000	200,500	229,250
5-100-409.50	VISITOR GUIDE EXPENSE	CULTURE & REC	29,487	35,000	35,000	30,000	5,000
5-100-415.00	JANITORIAL SERVICES	CULTURE & REC	5,910	7,000	7,000	5,000	5,000
5-100-424.00	SERVICE CONTRACTS	CULTURE & REC	25,713	30,500	30,500	35,500	35,500
5-100-450.00	OTHER SERVICES	CULTURE & REC	18,579	12,000	12,000	25,000	15,000
5-100-715.00	OTHER CAPITAL	CULTURE & REC	275	-	-	31,200	-
5-100-908.00	SEMINARS/MEMBERSHIP/TR	CULTURE & REC	8,129	47,300	47,300	4,800	6,000
5-100-908.10	MILEAGE	CULTURE & REC	847	-	-	1,200	2,000
5-100-910.00	BOARD/CMITTEE/VLNTR REL	CULTURE & REC	637	2,000	2,000	1,000	1,500
5-100-949.10	CULTURAL ARTS EXPENSE	CULTURE & REC	97,564	72,611	72,611	104,236	161,895
5-100-949.20	FACILITY RENTAL EXPENSE	CULTURE & REC	2,312	6,000	6,000	2,500	6,000
5-100-950.00	OTHER SUNDRY	CULTURE & REC	1,485	-	-	4,125	4,125
TOTAL DEPT 100 BEFORE ADJ			737,836	785,300	785,300	739,368	821,801
ACCRUED COMP			(2,643)	-	-	-	-
TOTAL DEPT 100 AFTER ADJ			735,193	785,300	785,300	739,368	821,801

FTE COUNT

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.09	INTERFUND TRNSF-HOTEL/M	TRANSFER IN	560,200	611,000	611,000	610,625	305,500
6-000-601.10	INTERFUND TRNSF-HOT TAX-	TRANSFER IN	-	-	-	67,150	-
TOTAL TRANSFERS			560,200	611,000	611,000	677,775	305,500

Tourism and Marketing Fund

General Fund Consolidated Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	12,303,086	12,936,484	12,936,484	12,383,714	12,721,439
LICENSES AND PERMITS	151,393	147,328	147,328	234,043	164,485
INTERGOVERNMENTAL	611,581	2,524,004	2,524,004	2,238,773	749,873
CHARGES FOR SERVICES	800,095	777,651	777,651	542,774	873,315
FINES AND FORFEITURES	624,913	659,846	659,846	523,956	614,617
INVESTMENT INCOME	153,981	135,000	135,000	132,266	128,800
PMT FROM BCDC	45,009	186,500	186,500	172,050	277,000
CONTRIBU/DONATIONS	105,252	76,500	76,500	195,740	82,000
MISCELLANEOUS	254,866	328,706	328,706	291,359	201,303
TOTAL REVENUES	15,050,175	17,772,019	17,772,019	16,714,675	15,812,832
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	4,156,070	4,307,226	4,307,817	3,810,144	4,324,368
GENERAL GOVERNMENT	6,300,495	6,099,369	6,097,298	6,029,865	5,758,072
HEALTH AND WELFARE	628,471	620,228	620,228	598,950	562,697
HIGHWAYS/STREETS	1,410,588	2,421,269	2,421,269	2,414,891	1,329,950
PUBLIC SAFETY	6,337,404	7,178,950	7,176,830	6,819,531	7,742,480
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	939,829	1,047,039	1,050,639	1,720,539	65,000
TOTAL EXPENDITURES	19,772,858	21,674,081	21,674,081	21,393,920	19,782,567
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(4,722,683)	(3,902,062)	(3,902,062)	(4,679,245)	(3,969,735)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	5,680,215	4,056,272	4,056,272	4,570,693	3,595,963
TRANSFERS OUT	(480,292)	(1,374,484)	(1,374,484)	(206,302)	(40,207)
ISSUANCE OF DEBT	-	1,000,000	1,000,000	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	12,734	10,000	10,000	10,000	10,000
TOTAL OTHER FINANCING	5,212,658	3,691,788	3,691,788	4,374,391	3,565,756
NET REV, EXP, & OTHER	489,975	(210,274)	(210,274)	(304,854)	(403,979)
FUND BALANCES - BEGINNING	4,585,363	5,071,585	5,071,585	5,071,585	4,766,731
NET CHANGE IN FUND BALANCE	489,975	(210,274)	(210,274)	(304,854)	(403,979)
ACCRUED COMP	(3,754)	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	5,071,585	4,861,311	4,861,311	4,766,731	4,362,752
(1) UNASSIGNED	4,666,036	4,465,062	4,465,062	4,287,534	4,176,261
DAYS RESERVES	117.0	90.6	90.6	92.0	94.0

General Fund: Consolidated with Sub-Funds

Total

Capital Plan

Capital Plan

General Fund capital assets include expenditures associated with the acquisition of real estate and the acquisition or replacement of infrastructure, building components (e.g. HVAC, roofs), major software and hardware, equipment, vehicles, fencing, street reconstruction and extensions, etc. Items must have a useful life of more than a year and a per item cost of \$15,000 or more. General Fund capital assets may be revenue or reserve funded (Funds 101 and 236), grant or TXDOT funded (Funds 227 and 203), donations funded (Fund 232), debt funded (capital project funds 217 and 237), VERF funded (Fund 240), BCDC funded (Fund 234) or some combination of these.

Capital projects funded through tax-supported debt are primarily accounted for in separate capital projects funds. Debt issued is subject to the Debt Limits set in the City's Debt Policy (see Appendix). Some capital projects have an impact on the General Fund O&M budget. New facilities or park features, such as a new fire station or a park splash pad, will increase the operating budget for annually reoccurring utilities, maintenance, and insurance expenditures associated with the improvement. Personnel may have to be added to take care of the improvement. In addition, there may be one-time costs, such as costs incurred to decommission the old facilities or re-purpose the old facilities. The O&M impact on the City's budget is addressed in the 5-Year Capital Plan and the funding plan (e.g. taxes, user fees) initiated when capital projects are brought on-line.

General Fund

GENERAL FUND - FUND 101		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
141-803.00	Street Rehab	159,973	-	-	-	-
141-810.00	Street Sign Printer	-	-	-	-	35,000
144-813.00	Park Mower	31,843	-	-	-	-
144-815.00	Fireman's Park Parking Lot	2,073	-	-	-	-
148-813.00	Airport Mower	15,040	-	-	-	-
148-815.00	Airport Generator	32,993	-	-	-	-
151-815.00	Police Gun Range Pad	-	45,000	48,600	48,558	-
172-812.00	Phone System Upgrade	-	-	-	-	30,000
Total		241,922	45,000	48,600	48,558	65,000

FEMA PROJECTS - SUB-FUND 227		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-803.00	Drainage Projects-Storms	23,534	926,219	926,219	1,555,344	-
100-815.44	Parks Projects-Storms	1,290	35,820	35,820	116,637	-
Total		24,824	962,039	962,039	1,671,981	-

Fund 101

Capital Plan (continued)

DONATIONS SUB-FUND 232		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-813.51	Police LPR Trailer	-	30,000	30,000	-	-
100-815.54	Pet Adoption Fence/Cover	53,650	10,000	10,000	-	-
Total		53,650	40,000	40,000	-	-

EXCESS RESERVES - SUB-FUND 236		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-813.44	Parks Dept Mowers	43,280	-	-	-	-
100-813.51	Police Vehicles	430,735	-	-	-	-
100-813.54	Animal Control Vehicle	52,485	-	-	-	-
100-815.00	Fire Dept Fence/Gate	55,784	-	-	-	-
100-815.51	Police Covered Parking	37,150	-	-	-	-
Total		619,434	-	-	-	-

AIRPORT CAPITAL - FUND 203		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-815.00	Runway Repair	12,650	500,000	500,000	693,940	-

2017 BOND PROJECTS - FUND 217		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-815.41	Street Projects	-	230,252	230,252	-	300,000
100-802.00	Drainage Projects	411,056	400,378	400,378	389,913	-
Total		411,056	630,630	630,630	389,913	300,000

PARKS PROJECTS - FUND 234		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
Various	BCDC & Grant funded	789,040	1,179,750	1,179,750	1,203,177	760,450

2020 BOND PROJECTS - FUND 237		FY19	FY20		FY20	FY21
		ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
100-803.00	Street Improvements	-	3,221,185	3,221,185	235,000	2,645,000
100-803.50	Street Rehab	1,550,498	3,450,000	3,450,000	3,532,433	-
Total		1,550,498	6,671,185	6,671,185	3,767,433	2,645,000

Capital Plan

General Fund

Fund 101

Fund Description

The Debt Service Fund (Fund 118) is a governmental fund of the City, used to accumulate monies and account for all payments of principal, interest, and other related costs on long-term general obligation debt and capital leases of the City.

Revenues

Revenues for FY20-21 are projected at \$2.8 million. This is a decrease of (\$30,898) or (1.1) percent from FY20 RAE (Revised Annual Estimate) and (\$44,413) or (1.6) percent over FY19-20 Budget.



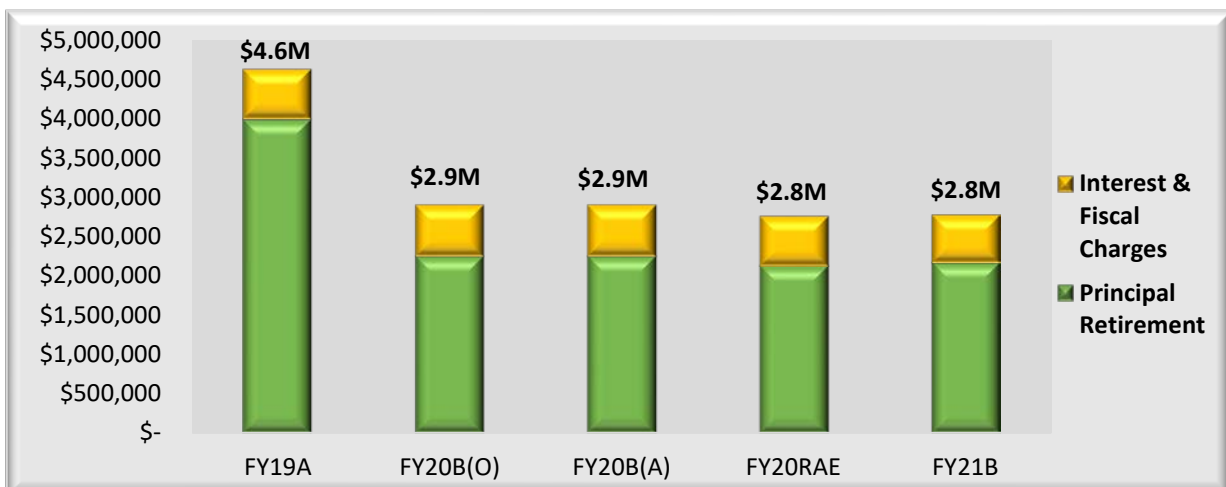
Over 99 percent (\$2.8 million) of General Fund revenues comes from property taxes. Revenue assumptions include:

- \$1,508,964,346 in certified values reduced by \$231,966,132 in frozen (65 and over) values; and
- Reduction in the I&S tax rate from \$0.1940 per \$100 valuation to \$0.1840 with a 98.54 percent collection rate plus \$452,521 in I&S taxes on frozen (65 and over) properties.

Expenditures

Budgeted expenditures are \$2.8 million. This is an increase of \$17,500 over FY20 RAE and a decrease of (\$124,413) over FY19-20 Budget. Budget drivers include:

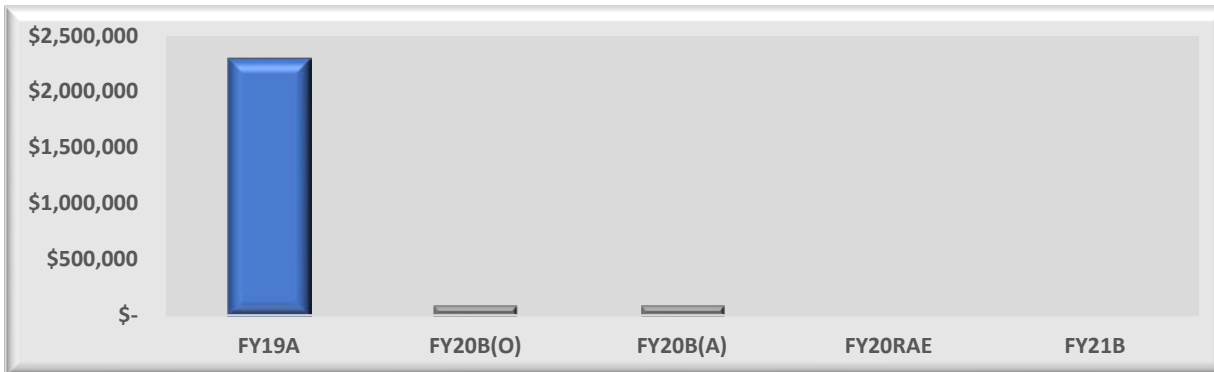
- No new debt for FY20-21.



Debt Service Fund

Other Financing Sources/(Uses)

There are no other financing sources or uses in the FY20-21 Budget. Pass-through financing for Highway 290 project (\$2.3 million) and capital leases (\$3,500) were completed in FY18-19. Alternative funding was utilized for BCDC's detention ponds project; therefore, pass-through financing budgeted in FY19-20, was not needed.



Legal Debt Limit

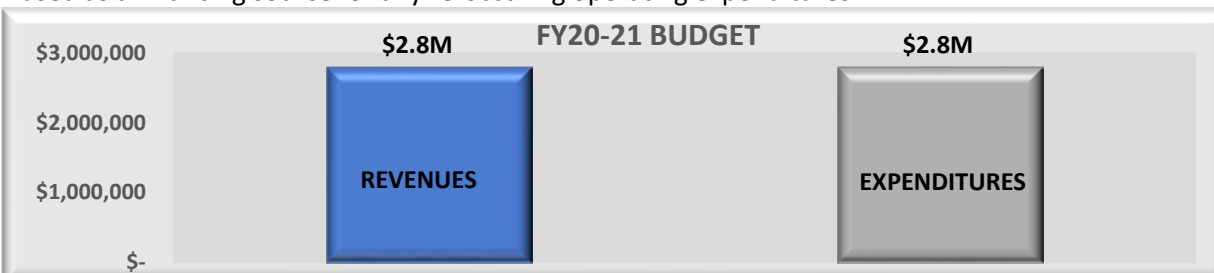
Article XI, Sections 4 and 5 of the Texas Constitution, limits the rate at which a city can levy a property tax. Cities with populations of 5,000 or more, may levy up to \$2.50 per \$100 of valuation. A home-rule city may limit this rate to less than \$2.50 per \$100 of value in its charter. By charter,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

CALCULATION OF LEGAL DEBT MARGIN - OCTOBER 1, 2020

City of Brenham Charter Limit	\$1.6500 per \$100 valuation
Adopted O&M Tax Rate for 2019-2020	\$0.3200 per \$100 valuation
Debt Limit Tax Rate per Charter	<u>\$1.3300 per \$100 valuation</u>
Adjusted Tax Base Valuations	\$1,508,964,346
Debt Limit	\$20,069,226
Net Debt Applicable to Limit	<u>2,126,955</u>
Legal Debt Margin	<u><u>\$17,942,271</u></u>

Balanced Budget

The FY20-21 Budget for the Debt Service Fund (Fund 118) is balanced with revenues and other financing sources/(uses) equal to expenditures. Over 98 percent of revenues, other financing sources/(uses), and expenditures are annually re-occurring and General Fund reserves are not being used as a financing source for any re-occurring operating expenditures.



Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	2,620,616	2,828,736	2,828,736	2,809,246	2,784,323
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	26,408	11,000	11,000	16,975	11,000
PMT FROM BCDC	-	80,000	80,000	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	2,647,024	2,919,736	2,919,736	2,826,221	2,795,323
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	641,998	662,430	662,430	639,267	615,901
PRINCIPAL RETIREMENT	3,991,054	2,257,306	2,257,306	2,138,556	2,179,422
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	4,633,052	2,919,736	2,919,736	2,777,823	2,795,323
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(1,986,028)	-	-	48,398	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	2,302,782	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	2,302,782	-	-	-	-
NET REV, EXP, & OTHER	316,754	-	-	48,398	-
FUND BALANCES - BEGINNING	303,216	619,970	619,970	619,970	668,368
NET CHANGE IN FUND BALANCE	316,754	-	-	48,398	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	619,970	619,970	619,970	668,368	668,368

Debt Service Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-130.00	PENALTY AND INTEREST/T	TAXES	24,647	20,000	20,000	26,235	20,000
4-183.00	TAX RECEIPTS	TAXES	2,595,969	2,808,736	2,808,736	2,783,011	2,764,323
4-184.00	WA COUNTY 290 PROJECT	INTERGOV	-	-	-	-	-
4-513.00	INTEREST INCOME	INV INCOME	26,407	11,000	11,000	16,975	11,000
TOTAL OPERATING AND NON-OPERATING REVENUES			2,647,023	2,839,736	2,839,736	2,826,221	2,795,323

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.00	BOND PAYING AGENT FEES	INTEREST/FISCAL	4,172	10,500	10,500	5,000	10,000
5-100-860.34	2006 COB D/S PRINCIPAL	PRINCIPAL	520,000	540,000	540,000	540,000	570,000
5-100-860.35	2006 COB D/S INTEREST	INTEREST/FISCAL	238,234	213,332	213,332	213,332	187,474
5-100-860.47	2014 CAPITAL LEASE PRIN-	PRINCIPAL	28,693	-	-	-	-
5-100-860.48	2014 CAPITAL LEASE INT-Z	INTEREST/FISCAL	621	-	-	-	-
5-100-860.49	2016 NOTE PAY PRIN-LIB F	PRINCIPAL	321,429	-	-	-	-
5-100-860.50	2016 NOTE PAY INT-LIB FU	INTEREST/FISCAL	7,164	-	-	-	-
5-100-860.51	2017 CAPITAL LEASE PRIN-	PRINCIPAL	129,323	132,362	132,362	132,362	135,473
5-100-860.52	2017 CAPITAL LEASE INT-V	INTEREST/FISCAL	19,340	16,301	16,301	16,301	13,190
5-100-860.53	2017 NOTE PAY-VRT SERVE	PRINCIPAL	27,856	28,709	28,709	28,709	29,603
5-100-860.54	2017 NOTE PAY-VRT SERVE	INTEREST/FISCAL	2,654	1,801	1,801	1,801	912
5-100-860.55	2019 NOTE PAY-PS RADIO	PRINCIPAL	198,355	185,890	185,890	185,890	192,378
5-100-860.56	2019 NOTE PAY-PS RADIO	INTEREST/FISCAL	774	13,239	13,239	13,239	6,752
5-100-860.72	2010 REF D/S PRINCIPAL	PRINCIPAL	-	335,378	335,378	335,378	-
5-100-860.73	2010 REF D/S INTEREST	INTEREST/FISCAL	13,415	13,415	13,415	13,415	-
5-100-860.74	2011 REF D/S PRINCIPAL	PRINCIPAL	185,880	192,076	192,076	192,076	196,723
5-100-860.75	2011 REF D/S INTEREST	INTEREST/FISCAL	29,028	24,381	24,381	24,381	18,619
5-100-860.78	2012 COB D/S PRINCIPAL	PRINCIPAL	80,000	85,000	85,000	85,000	85,000
5-100-860.79	2012 COB D/S INTEREST	INTEREST/FISCAL	30,588	29,388	29,388	29,388	28,113
5-100-860.82	2014 COB D/S PRINCIPAL	PRINCIPAL	110,000	175,000	175,000	175,000	175,000
5-100-860.83	2014 COB D/S INTEREST	INTEREST/FISCAL	99,725	97,525	97,525	97,525	94,025
5-100-860.84	2014 GO REF D/S PRINCIPAL	PRINCIPAL	446,713	111,335	111,335	111,335	475,577
5-100-860.85	2014 GO REF D/S INTEREST	INTEREST/FISCAL	21,603	12,266	12,266	12,266	9,940
5-100-860.86	2015 GO REF D/S PRINCIPAL	PRINCIPAL	1,750,000	-	-	-	-
5-100-860.87	2015 GO REF D/S INTEREST	INTEREST/FISCAL	35,000	-	-	-	-
5-100-860.88	2016 COB D/S PRINCIPAL	PRINCIPAL	42,807	42,806	42,806	42,806	44,668
5-100-860.89	2016 COB D/S INTEREST	INTEREST/FISCAL	39,922	38,638	38,638	38,638	37,353
5-100-860.92	2017 COB D/S PRINCIPAL	PRINCIPAL	95,000	100,000	100,000	100,000	105,000
5-100-860.93	2017 COB D/S INTEREST	INTEREST/FISCAL	85,950	82,150	82,150	82,150	78,150
5-100-860.94	2019 COB D/S PRINCIPAL	PRINCIPAL	55,000	55,000	55,000	55,000	55,000
5-100-860.95	2019 COB D/S INTEREST	INTEREST/FISCAL	13,809	44,494	44,494	44,494	42,844
5-100-860.96	2020 COB D/S PRINCIPAL	PRINCIPAL	-	273,750	273,750	155,000	115,000
5-100-860.97	2020 COB D/S INTEREST	INTEREST/FISCAL	-	65,000	65,000	47,337	88,529
TOTAL EXPENDITURES			4,633,052	2,919,736	2,919,736	2,777,823	2,795,323

Debt Service Fund

DEPT 100

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-602.14	INTERFUND TRNSF-CAPITAL L	TRF-IN	3,500	-	-	-	-
6-000-602.50	INTERFUND TRNSF BCDC-PRII	TRF-IN	-	65,000	65,000	-	-
6-000-602.51	INTERFUND TRNSF BCDC-INT	TRF-IN	-	15,000	15,000	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	TRF-IN	2,299,282	-	-	-	-
TOTAL TRANSFERS-IN			2,302,782	80,000	80,000	-	-

Debt Service Fund

Fund 118

Outstanding Tax-Supported Debt

FY	CERTIFICATES OF				TOTAL DEBT	VERF (2)	TOTAL CITY
	OBLIGATION	GO REFUNDING	CAPITAL LEASES	NOTES PAYABLE	SERVICE FUND (1)		DEBT LIMIT POLICY (3)
2021	1,706,187	700,859	148,633	229,644	2,785,323	223,210	3,008,533
2022	1,728,006	217,185	148,633	-	2,093,824	223,210	2,317,034
2023	1,731,139	217,247	148,633	-	2,097,019	98,230	2,195,249
2024	1,722,681	-	148,633	-	1,871,314	98,230	1,969,544
2025	1,734,249	-	-	-	1,734,249	53,360	1,787,609
2026	1,735,605	-	-	-	1,735,605	53,360	1,788,965
2027	963,922	-	-	-	963,922	23,650	987,572
2028	983,088	-	-	-	983,088	-	983,088
2029	975,641	-	-	-	975,641	-	975,641
2030	985,820	-	-	-	985,820	-	985,820
2031	986,960	-	-	-	986,960	-	986,960
2032	984,240	-	-	-	984,240	-	984,240
2033	867,708	-	-	-	867,708	-	867,708
2034	856,415	-	-	-	856,415	-	856,415
2035	566,559	-	-	-	566,559	-	566,559
2036	564,268	-	-	-	564,268	-	564,268
2037	481,332	-	-	-	481,332	-	481,332
2038	304,338	-	-	-	304,338	-	304,338
2039	301,976	-	-	-	301,976	-	301,976
2040	204,500	-	-	-	204,500	-	204,500
TOTAL	20,384,634	1,135,291	594,532	229,644	22,344,101	773,250	23,117,351
PRIN	16,261,632	1,087,432	561,294	221,981	18,132,339	725,498	18,857,837
INT	4,122,881	47,859	33,359	7,663	4,211,762	47,752	4,259,514
TOTAL	20,384,513	1,135,291	594,653	229,644	22,344,101	773,250	23,117,351

(1) PORTION OF DEBT PAID OUT OF THE I&S TAX RATE. EXCLUDES BOND PAYING AGENT FEES.

(2) VEHICLE EQUIPMENT REPLACEMENT FUND (VERF) INCLUDES 50% NOTE PAYMENT FOR A GRADALL. VERF DEBT PAYMENTS ARE FROM GENERAL FUND O&M EXPENDITURE BUDGET AND FACTOR INTO THE CITY'S DEBT LIMIT PER DEBT POLICY.

(3) TOTAL TAX-SUPPORTED DEBT FACTORED INTO THE CITY'S DEBT LIMIT.

Debt Service Fund

Fund Descriptions

Other governmental funds are grouped into two categories: Special Revenue Funds and Capital Project Funds. There are individual budgets for five Special Revenue Funds and four Capital Project Funds. A description of each fund follows.

SPECIAL REVENUE FUNDS - Used to account for general government financial resources that are *restricted* by law or contractual agreement to specific purposes other than debt service or major capital projects.

109 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.

110 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.

229 Criminal Law Enforcement Fund

This fund is used to account for revenues specifically designated for police department criminal law enforcement. Income is derived from restitution payments and seizures. All expenditures of this fund must be approved by Council.

233 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. Income is derived from a portion of court fines and fees.

301 TIRZ No. 1 Fund

Tax Increment Reinvestment Zones (TIRZs) are special zones created by City Council to attract new investment in an area. These zones help finance costs of redevelopment and promote growth in areas that would otherwise not attract sufficient market development in a timely manner. Taxes attributable to new improvements (tax increments) are set-aside in this special fund to finance public improvements within the boundaries of the zone. Currently, there are no anticipated expenditures as it is year 1 and sufficient funding for proposed projects will take time.

Other Governmental Funds

Other
Govt'l

Fund Descriptions (continued)

Overview

CAPITAL PROJECT FUNDS - Used to track the financial resources used to acquire and/or construct a major capital asset. Once the asset has been completed, the fund is terminated.

203 Airport Capital Improvements Fund

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

217 2017 Capital Projects Fund

This fund is used to account for proceeds and expenditures for the approved 2017 Bond projects, which include the Blue Bell Aquatic Center pool dehumidifier, City's match for FEMA projects, drainage projects, and street improvements.

234 Parks Capital Improvement Fund

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

237 Streets Capital Improvement Fund

This fund is used to account for General Fund transfers and bond proceeds used for street reconstruction and maintenance.

Other Governmental Funds

Other
Gov't'l

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	777,391	675,000	675,000	367,074	337,500
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	5,490	4,000	4,000	2,700	2,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	782,881	679,000	679,000	369,774	339,500
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	16,750	-	-	8,677	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	16,750	-	-	8,677	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES					
	766,131	679,000	679,000	361,097	339,500
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(628,000)	(679,000)	(679,000)	(640,625)	(305,500)
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(628,000)	(679,000)	(679,000)	(640,625)	(305,500)
NET REV, EXP, & OTHER	138,131	-	-	(279,528)	34,000
FUND BALANCES - BEGINNING					
	241,187	379,318	379,318	379,318	99,790
NET CHANGE IN FUND BALANCE	138,131	-	-	(279,528)	34,000
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	379,318	379,318	379,318	99,790	133,790

Hotel/Motel Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-160.00	HOTEL/MOTEL OCCUPANCY T	TAXES	777,391	675,000	675,000	367,074	337,500
4-513.00	INTEREST INCOME	INVEST INCOME	5,490	4,000	4,000	2,700	2,000
TOTAL OPERATING AND NON-OPERATING REVENUES			782,881	679,000	679,000	369,774	339,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-124-918.00	CHAPPELL HILL HISTORICAL	CULTURE & REC	-	-	-	-	-
5-124-920.00	WASH CO CC CVB-ADMIN	CULTURE & REC	6,750	-	-	8,677	-
5-124-921.00	WASHINGTON ON THE BRAZC	CULTURE & REC	-	-	-	-	-
5-124-925.00	UNITY THEATER	CULTURE & REC	-	-	-	-	-
5-124-931.00	WASH CO CC CVB-PROMO/AI	CULTURE & REC	-	-	-	-	-
5-124-935.00	HERITAGE SOCIETY OF WC	CULTURE & REC	-	-	-	-	-
5-124-937.00	FRIENDSHIP QUILT GUILD	CULTURE & REC	-	-	-	-	-
5-124-956.00	INDEPENDENCE HISTORICAL	CULTURE & REC	-	-	-	-	-
5-124-966.00	SIMON CENTER-CVB OPERATI	CULTURE & REC	-	-	-	-	-
5-124-971.00	BREHAM HOTEL ASSOCIATI	CULTURE & REC	10,000	-	-	-	-
TOTAL EXPENDITURES			16,750	-	-	8,677	-

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	(67,800)	(68,000)	(68,000)	(30,000)	-
6-000-602.49	INTERFUND TRNSF-SIMON CC	TRANSFER OUT	(560,200)	(611,000)	(611,000)	(610,625)	(305,500)
TOTAL TRANSFERS			(628,000)	(679,000)	(679,000)	(640,625)	(305,500)

Hotel/Motel Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	120,000	140,470	140,470	140,470	100,000
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	920	-	-	-	750
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	120,920	140,470	140,470	140,470	100,750
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	100,667	140,470	140,470	71,389	100,750
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	100,667	140,470	140,470	71,389	100,750
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	20,252	-	-	69,081	-
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	(67,150)	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	(67,150)	-
NET REV, EXP, & OTHER	20,252	-	-	1,931	-
FUND BALANCES - BEGINNING	8,962	29,214	29,214	29,214	31,145
NET CHANGE IN FUND BALANCE	20,252	-	-	1,931	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	29,214	29,214	29,214	31,145	31,145

Washington County Hotel/Motel Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.00	INTEREST INCOME	INV INCOME	920	-	-	-	750
4-528.15	WASH CO-HOT TAX	TAXES	120,000	140,470	140,470	140,470	100,000
TOTAL OPERATING AND NON-OPERATING REVENUES			120,920	140,470	140,470	140,470	100,750

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-124-918.00	CHAPPELL HILL HISTORICAL	CULTURE & REC	20,964	40,000	40,000	13,383	-
5-124-921.00	WASHINGTON ON THE BRAZC	CULTURE & REC	23,000	24,610	24,610	24,610	-
5-124-924.00	CONTINGENCY	CULTURE & REC	-	-	-	-	88,750
5-124-925.00	UNITY THEATER	CULTURE & REC	15,028	15,500	15,500	10,738	-
5-124-926.00	TH&LA MEMBERSHIP	CULTURE & REC	10,110	10,500	10,500	11,754	12,000
5-124-931.00	WASH CO CC CVB-PROMO/AI	CULTURE & REC	-	-	-	-	-
5-124-935.00	HERITAGE SOCIETY OF WC	CULTURE & REC	8,500	22,360	22,360	-	-
5-124-937.00	FRIENDSHIP QUILT GUILD	CULTURE & REC	-	1,500	1,500	1,500	-
5-124-956.00	INDEPENDENCE HISTORICAL	CULTURE & REC	6,045	6,000	6,000	5,904	-
5-124-972.00	CHAPPELL HILL CHAMBER OF	CULTURE & REC	17,020	20,000	20,000	3,500	-
TOTAL EXPENDITURES			100,667	140,470	140,470	71,389	100,750

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-602.49	INTERFUND TRNSF-SIMON CC	TRANSFER OUT	-	-	-	(67,150)	-
TOTAL TRANSFERS OUT			-	-	-	(67,150)	-

Washington County Hotel/Motel Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	468	200	200	200	200
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	21,347	10,000	10,000	10,000	10,000
TOTAL REVENUES	21,815	10,200	10,200	10,200	10,200
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	1,995	30,000	30,000	9,710	1,710
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	1,995	30,000	30,000	9,710	1,710
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	19,820	(19,800)	(19,800)	490	8,490
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	19,820	(19,800)	(19,800)	490	8,490
FUND BALANCES - BEGINNING	26,689	46,509	46,509	46,509	46,999
NET CHANGE IN FUND BALANCE	19,820	(19,800)	(19,800)	490	8,490
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	46,509	26,709	26,709	46,999	55,489

Criminal Law Enforcement Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.00	INTEREST INCOME	INV INCOME	468	200	200	200	200
4-536.00	PROGRAM INCOME/RESTITU'	MISC	20,118	10,000	10,000	10,000	10,000
4-536.10	DOJ EQUITABLE SHARING	MISC	1,229	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			21,815	10,200	10,200	10,200	10,200

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-250.00	OTHER SUPPLIES	PUBLIC SAFETY	-	-	-	-	-
5-100-450.00	DRONE TRAINING	PUBLIC SAFETY	-	5,000	5,000	8,000	1,710
5-100-715.00	OTHER CAPITAL	PUBLIC SAFETY	1,995	-	-	1,710	-
5-100-815.00	DRONE	PUBLIC SAFETY	-	25,000	25,000	-	-
TOTAL EXPENDITURES			1,995	30,000	30,000	9,710	1,710

Criminal Law Enforcement Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	51,916	53,600	53,600	36,625	43,400
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	552	500	500	500	500
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	52,468	54,100	54,100	37,125	43,900
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	28,156	41,098	41,098	27,191	32,002
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	28,156	41,098	41,098	27,191	32,002
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	24,312	13,002	13,002	9,934	11,898
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(18,749)	(20,000)	(20,000)	(15,000)	(18,000)
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	(18,749)	(20,000)	(20,000)	(15,000)	(18,000)
NET REV, EXP, & OTHER	5,563	(6,998)	(6,998)	(5,066)	(6,102)
FUND BALANCES - BEGINNING	49,979	55,542	55,542	55,542	50,476
NET CHANGE IN FUND BALANCE	5,563	(6,998)	(6,998)	(5,066)	(6,102)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	55,542	48,544	48,544	50,476	44,374

Court Security/Technology Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-410.10	FINE TIME PYMT-JUDICIAL	CHGS FOR SVCS	1,240	1,600	1,600	1,300	1,300
4-410.72	JUDICIAL FEE-CITY	CHGS FOR SVCS	2,201	2,500	2,500	975	2,000
4-410.73	JUVENILE CASE MGMT FEE	CHGS FOR SVCS	18,749	20,000	20,000	15,000	18,000
4-410.75	TRUANCY PREVENTION FEE	CHGS FOR SVCS	3,450	3,500	3,500	1,500	2,000
4-414.00	TECHNOLOGY FEES	CHGS FOR SVCS	15,016	15,000	15,000	9,400	11,000
4-415.00	SECURITY FEES	CHGS FOR SVCS	11,262	11,000	11,000	8,400	9,000
4-416.00	LOCAL MUNICIPAL JURY	CHGS FOR SVCS	-	-	-	50	100
4-710.00	INTEREST EARNED	INVEST INCOME	552	500	500	500	500
TOTAL OPERATING AND NON-OPERATING REVENUES			52,468	54,100	54,100	37,125	43,900

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-991.00	COURT TIME PYMT JUDICIAL	GENERAL GOVT	7,873	386	386	97	387
5-100-992.00	COURT CITY JUDICIAL EFFCNY	GENERAL GOVT	1,982	5,474	5,474	4,638	2,450
5-100-994.00	COURT TECHNOLOGY EXP	GENERAL GOVT	8,939	26,291	26,291	14,907	19,535
5-100-995.00	COURT SECURITY FUND EXP	GENERAL GOVT	9,362	8,947	8,947	7,240	9,630
5-100-996.00	TRUANCY PREVENTION EXPEI	GENERAL GOVT	-	-	-	309	-
TOTAL EXPENDITURES			28,156	41,098	41,098	27,191	32,002

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY18	FY19		FY19	FY20
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	(18,749)	(20,000)	(20,000)	(15,000)	(18,000)
TOTAL TRANSFERS-OUT			(18,749)	(20,000)	(20,000)	(15,000)	(18,000)

Court Security/Technology Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	43,316	43,316	45,131	116,483
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	-	43,316	43,316	45,131	116,483
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	-	43,316	43,316	45,131	116,483
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	-	43,316	43,316	45,131	116,483
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	-	43,316	43,316	45,131	116,483
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	-	43,316	43,316	45,131	161,614

TIRZ No 1 Fund

DEPT 100

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-102.00	TAX RECEIPTS-TIRZ NO. 1	TAXES	-	43,316	43,316	45,131	116,483
TOTAL OPERATING AND NON-OPERATING REVENUES			-	43,316	43,316	45,131	116,483

TIRZ No 1 Fund

Fund 301

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	11,385	652,500	652,500	624,546	202,500
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	51	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	11,436	652,500	652,500	624,546	202,500
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	225,000	225,000	-	225,000
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	12,650	500,000	500,000	693,940	-
TOTAL EXPENDITURES	12,650	725,000	725,000	693,940	225,000
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(1,214)	(72,500)	(72,500)	(69,394)	(22,500)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	43,008	22,500	22,500	20,608	22,500
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	43,008	22,500	22,500	20,608	22,500
NET REV, EXP, & OTHER	41,794	(50,000)	(50,000)	(48,786)	-
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	41,794	(50,000)	(50,000)	(48,786)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	48,786	(1,214)	(1,214)	0	0

Airport Capital Improvements Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	INTEREST INCOME	INV INCOME	51	-	-	-	-
4-521.00	GRANT REVENUES	INTERGOV	11,385	652,500	652,500	624,546	202,500
TOTAL OPERATING AND NON-OPERATING REVENUES			11,436	652,500	652,500	624,546	202,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AIRPORT MASTER PLAN	HWYS & STREETS	-	225,000	225,000	-	225,000
5-100-815.00	RUNWAY REPAIR	CAPITAL OUTLAY	12,650	500,000	500,000	693,940	-
TOTAL EXPENDITURES			12,650	725,000	725,000	693,940	225,000

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	43,008	22,500	22,500	20,608	22,500
TOTAL TRANSFERS-IN			43,008	22,500	22,500	20,608	22,500

Airport Capital Improvements Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	33,921	10,000	10,000	10,000	1,200
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	5,500	-
TOTAL REVENUES	33,921	10,000	10,000	15,500	1,200
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	7,900	369,748	369,748	75,011	336,815
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	411,056	630,630	630,630	389,913	300,000
TOTAL EXPENDITURES	418,956	1,000,378	1,000,378	464,924	636,815
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(385,035)	(990,378)	(990,378)	(449,424)	(635,615)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	-	-	-	-	-
NET REV, EXP, & OTHER	(385,035)	(990,378)	(990,378)	(449,424)	(635,615)
FUND BALANCES - BEGINNING	1,470,074	1,085,039	1,085,039	1,085,039	635,615
NET CHANGE IN FUND BALANCE	(385,035)	(990,378)	(990,378)	(449,424)	(635,615)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	1,085,039	94,661	94,661	635,615	(0)

2017 Capital Projects Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-590.00	MISC. REVENUES	MISC	-	-	-	5,500	-
4-710.31	INTEREST-TEXSTAR	INV INCOME	33,921	10,000	10,000	10,000	1,200
TOTAL OPERATING AND NON-OPERATING REVENUES			33,921	10,000	10,000	15,500	1,200

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.20	BOND ISSUE COSTS	ISSUANCE COST	-	-	-	-	-
5-100-703.00	STREETS/INLETS/CURBS	HWYS & STREETS	7,900	369,748	369,748	74,100	336,815
5-100-715.00	OTHER CAPITAL	HWYS & STREETS	-	-	-	911	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	-	230,252	230,252	-	300,000
5-100-815.41	OTHER CAPITAL-DRAINAGE IN	CAPITAL OUTLAY	411,056	400,378	400,378	389,913	-
5-100-815.49	OTHER CAPITAL-AQUATICS	CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES			418,956	1,000,378	1,000,378	464,924	636,815

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.27	INTERFUND TRNSF-FEMA REL	TRANSFER OUT	-	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC	TRANSFER IN	-	-	-	-	-
6-000-683.00	OTHER SOURCES-BOND PROC	BOND PROCEED	-	-	-	-	-
TOTAL TRANSFERS			-	-	-	-	-

2017 Capital Projects Fund

Financial Statement

Parks Capital Improvements Fund

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	3,540	-	-	-	66,400
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	863,319	961,550	961,550	862,849	742,500
CONTRIBUTIONS/DONATIONS	5,150	5,000	5,000	719	5,000
MISCELLANEOUS	21,000	18,000	18,000	15,000	-
TOTAL REVENUES	893,009	984,550	984,550	878,568	813,900
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	195,243	105,550	105,550	54,330	82,500
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	789,040	1,179,750	1,179,750	1,203,177	760,450
TOTAL EXPENDITURES	984,283	1,285,300	1,285,300	1,257,507	842,950
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(91,273)	(300,750)	(300,750)	(378,939)	(29,050)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	12,284	-	-	50,000	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	12,284	-	-	50,000	-
NET REV, EXP, & OTHER	(78,989)	(300,750)	(300,750)	(328,939)	(29,050)
FUND BALANCES - BEGINNING	446,690	367,701	367,701	367,701	38,762
NET CHANGE IN FUND BALANCE	(78,989)	(300,750)	(300,750)	(328,939)	(29,050)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	367,701	66,951	66,951	38,762	9,712

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	-	-	-	-	66,400
4-522.00	ADVERTISING REVENUE-FIREM	MISC	21,000	18,000	18,000	15,000	-
4-528.60	BISD-EQUIPMENT-PARKS/AQ	INTERGOV	3,540	-	-	-	-
4-528.85	BLINN-EQUIPMENT-PARKS	DONATIONS	-	-	-	-	-
4-529.96	RENTALS/DONATIONS-CAROL	DONATIONS	5,150	5,000	5,000	719	5,000
4-590.00	MISCELLANEOUS REVENUES	INV INCOME	-	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			29,690	23,000	23,000	15,719	71,400

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-715.49	OTHER CAPITAL-AQUATICS	CULTURE & REC	12,015	-	-	-	-
5-100-716.30	PARK IMPROV-HASKKARL TEN	CULTURE & REC	-	-	-	-	15,000
5-100-716.42	FIREMAN'S PARK	CULTURE & REC	46,383	36,550	36,550	28,653	15,000
5-100-716.44	HOHLT PARK	CULTURE & REC	10,152	63,000	63,000	10,664	25,000
5-100-716.45	CAROUSEL	CULTURE & REC	24,300	-	-	-	-
5-100-716.47	HM FLOWERS PARK	CULTURE & REC	9,324	-	-	-	-
5-100-716.48	HENDERSON PARK	CULTURE & REC	14,184	-	-	-	-
5-100-716.49	JERRY WILSON PARK	CULTURE & REC	6,630	-	-	-	-
5-100-716.50	OWSLEY PARK	CULTURE & REC	-	-	-	9,428	-
5-100-716.53	JACKSON ST. PARK	CULTURE & REC	72,255	6,000	6,000	5,585	-
5-100-716.62	PARK IMPROV-LINDA ANDERSON	CULTURE & REC	-	-	-	-	27,500
5-100-815.00	SPLASHPAD	CAPITAL OUTLAY	-	300,000	300,000	350,000	250,000
5-100-816.35	AQUATIC CENTER IMPROVEM	CAPITAL OUTLAY	114,592	64,000	64,000	46,168	-
5-100-816.42	FIREMAN'S PARK	CAPITAL OUTLAY	324,287	-	-	-	80,000
5-100-816.44	HOHLT PARK	CAPITAL OUTLAY	147,548	105,750	105,750	71,898	100,450
5-100-816.48	HENDERSON PARK	CAPITAL OUTLAY	152,205	610,000	610,000	719,481	-
5-100-816.49	JERRY WILSON PARK	CAPITAL OUTLAY	-	85,000	85,000	-	205,000
5-100-816.53	JACKSON ST	CAPITAL OUTLAY	-	15,000	15,000	15,630	125,000
5-100-816.62	LINDA ANDERSON PK	CAPITAL OUTLAY	50,408	-	-	-	-
TOTAL EXPENDITURES			984,283	1,285,300	1,285,300	1,257,507	842,950

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	12,284	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC		863,319	961,550	961,550	862,849	742,500
6-000-626.00	INTERFUND TRNSF-COMM PROJ	FD	-	-	-	50,000	-
TOTAL TRANSFERS-IN			875,603	961,550	961,550	912,849	742,500

Financial Statement

Streets Capital Improvement Fund

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	15,993	8,000	8,000	15,000	6,500
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	50,000	-	-	-	-
TOTAL REVENUES	65,993	8,000	8,000	15,000	6,500
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	50,498	-	-	82,433	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	363,653	4,171,185	4,171,185	860,000	2,645,000
TOTAL EXPENDITURES	414,151	4,171,185	4,171,185	942,433	2,645,000
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	(348,158)	(4,163,185)	(4,163,185)	(927,433)	(2,638,500)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(1,115,678)	(61,001)	(61,001)	(700,971)	-
ISSUANCE OF DEBT	1,550,498	3,450,000	3,450,000	3,532,433	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
TOTAL OTHER FINANCING	434,820	3,388,999	3,388,999	2,831,462	-
NET REV, EXP, & OTHER	86,662	(774,186)	(774,186)	1,904,029	(2,638,500)
FUND BALANCES - BEGINNING	681,331	767,993	767,993	767,993	2,672,022
NET CHANGE IN FUND BALANCE	86,662	(774,186)	(774,186)	1,904,029	(2,638,500)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING (1)	767,993	(6,193)	(6,193)	2,672,022	33,522

(1) UNASSIGNED

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-642.00	DEVELOPER'S REIMBURSEME	MISC	50,000	-	-	-	-
4-710.31	INTEREST-TEXSTAR	INV INCOME	15,993	8,000	8,000	15,000	6,500
TOTAL OPERATING AND NON-OPERATING REVENUES			65,993	8,000	8,000	15,000	6,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.20	BOND ISSUE COSTS	HWYS & STREETS	50,498	-	-	82,433	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	-	3,221,185	3,221,185	235,000	2,645,000
5-100-803.50	STREETS/INLET/CURB-REHAB	CAPITAL OUTLAY	363,653	950,000	950,000	625,000	-
TOTAL EXPENDITURES			414,151	4,171,185	4,171,185	942,433	2,645,000

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.27	INTERFUND TRNSF-FEMA REL	TRANSFER OUT	(1,115,678)	(61,001)	(61,001)	(700,971)	-
6-000-683.00	OTHER SOURCES-BOND PROC	BOND PROCEED	1,550,498	3,450,000	3,450,000	3,532,433	-
TOTAL TRANSFERS			434,820	3,388,999	3,388,999	2,831,462	-

Streets Capital Improvement Fund

Electric Fund



Electric Fund

History

The first electrical lights were installed in Brenham in 1892. At that time, electric services were provided by the Brenham Electric Light Company. It was part of the Brenham Compress, Oil and Manufacturing Company. The electric light plant had two 30 horse power engines; a 60 horse power boiler; a 30 amp dynamo; and a 650 light incandescent dynamo. By 1922, there were 800 electric meters serving a population of 5,056 and the company had the City contract for incandescent street lights.

In late 1924, the Texas Power and Light Company (TPLC), purchased the electric system and became the sole electric provider for the City of Brenham. By the time of the Great Depression, only 10 percent of rural America (5 percent in Texas) had electricity compared to 90 percent of urban dwellers and those in rural areas who had it paid twice as much.

On May 11, 1935, President Franklin D. Roosevelt signed an executive order creating the Rural Electrification Administration (REA). The idea of rural electrification was based on the belief that affordable electricity would improve living standards and economic competitiveness of the family farm, thereby slowing the migration of people from the country to the city. This had particular appeal to Texas Hill Country native and New Dealer, Lyndon B. Johnson.

The power source for the proposed rural system was hydro-electric generation from dams needed in the Austin area for flood control. Federal loans and grants were the most viable funding option but available loans/grants stipulated that the money go to a public agency. A lawyer named Alvin Wirtz drafted legislation in 1934 which was the bill for formation of a public agency, the Lower Colorado River Authority (LCRA). The first completed dam on the Colorado River upstream from Austin was named in honor of a key bill supporter, U.S. Representative and Washington County native, James Buchanan.

When Buchanan died while in office in 1937, he was succeeded by Wirtz protege, Lyndon B. Johnson. LBJ saw the benefit in LCRA using the electric power generated by its dams as an alternative option for local Texas communities. He launched an LCRA campaign targeting small cities and showed them how they could reduce their citizen's electric bills and help support their local governments by purchasing or constructing their own electric distribution systems. The municipal owned utilities (MOUs) could then in turn buy their power from LCRA, securing the cashflow LCRA needed while rural infrastructure was constructed.

Brenham was one of the many cities LBJ visited with this proposal and Mayor Reese Lockett understood the benefits to be derived from such a venture. In 1939, LCRA purchased the electric system from TPLC with the understanding that the City of Brenham would purchase and operate it in two years. In addition, the City signed a 40-year purchase power agreement with LCRA. Revenue bonds in the amount of \$290,000 were approved by the voters for the purchase.

Brenham Banner Press articles from 1965 examine the many City benefits derived from owning its own electric system. The electric system was recognized as being the most profitable of City owned utilities. "Much of the excess money earned by the Electric System is diverted into other departments by the city government as it is needed."

Electric Fund

Timeline

Overview

- 1892 First electric lights installed in Brenham.
- 1900 With no upstream dams to capture runoff, the Austin Dam was washed away, flooding Austin.
- 1924 Texas Power and Light Company (TPLC) purchases electric system from Brenham Compress, Oil and Manufacturing Company.
- 1934 Lower Colorado River Authority (LCRA) created with support of Washington County native, James Buchanan.
- 1935 FDR signs executive order creating Rural Electrification Administration.
Flood of 1935 was one of the worst in Austin's history, washing away part of the Lake Austin Dam and killing 18 people.
- 1937 Congressman James Buchanan dies in office and is succeeded by Lyndon B. Johnson.
- 1938 Much needed hydroelectric dams upstream from Austin completed (Texas Highland Lakes) for flood control and electric generation. The Buchanan Dam was named for James Buchanan.
- 1939 Lower Colorado River Electric Cooperative, later (1965) renamed Bluebonnet Electric Cooperative, receives state charter to provide electricity to Washington, Fayette, Austin, Lee, Bastrop, Travis, Williamson, Caldwell, Hays and Guadalupe counties.

LCRA purchases Brenham's electric system from TPLC
- 1941 Voters approve \$290,000 in revenue bonds for the purchase of the electric distribution system from LCRA. City enters into a 40-year power agreement with LCRA.
- 1975 Public Utility Regulatory Act (PURA) created the Public Utility Commission of Texas (PUCT) which regulates electric utilities (non-muni/cooperatives), wholesale transmission of electric cooperatives, river authorities and local phone companies. Service area certification for Brenham done by PUCT.
- 1991 LCRA begins leasing Brenham substations from City.
- 2001 LCRA purchases substations from the City for \$1.1 million.
- 2002 Senate Bill 7 Electric Deregulation passed. Municipal and cooperative owned electric systems exempted.

Electric Fund

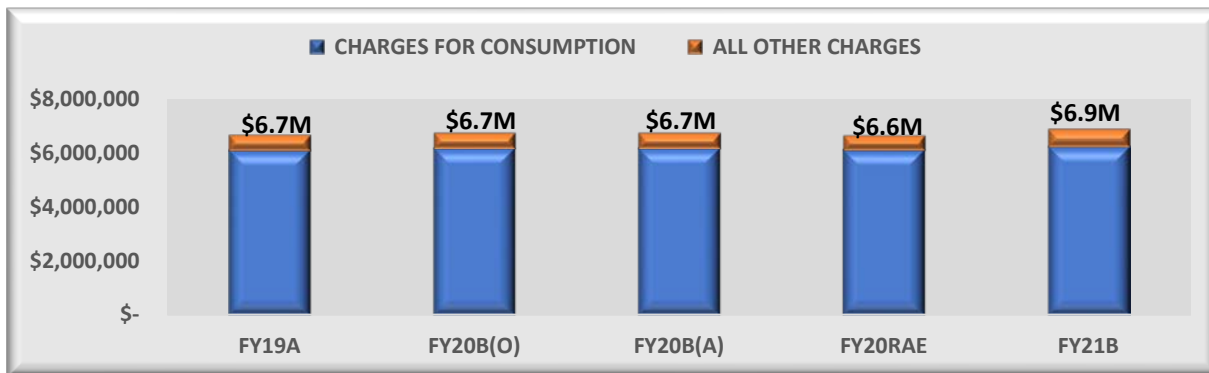
Fund 102

Fund Description

The Electric Fund (Fund 102) is the primary operating fund for electric utility distribution services. The Electric Fund is an enterprise fund and falls within the business-type funds category. The City purchases wholesale power from the Lower Colorado River Authority (LCRA). Wholesale power costs are billed (passed-through) to customers monthly and accounted for in Fund 122. The scope of City services in regards to electricity is primarily the *delivery* versus generation of power from two City substations to end-user residents and businesses.

Revenues

Charges for services for FY20-21 are projected at \$6.9 million and are net of uncollectible accounts. This is an increase of \$224,843 or 3.4 percent over FY20 RAE (Revised Annual Estimate) and \$130,413 or 1.9 percent over FY19-20 Budget.



Approximately 91 percent (\$6.2 million) of Electric Fund charges for services revenue comes from billed consumption measured in kWh. Revenue assumptions include:

- Limited new customer growth within electric service area footprint with most City growth occurring in Bluebonnet Electric Cooperative service territory;
- A 0.7 percent increase in kWh consumption sales over RAE reflecting slow economic recovery from COVID-19;
- Rate driven revenue growth (69 percent) versus consumption driven growth as new electric rates (effective January 1, 2020) are shown for a full fiscal year; and
- Relatively stable distribution of billed consumption revenues by rate class (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class

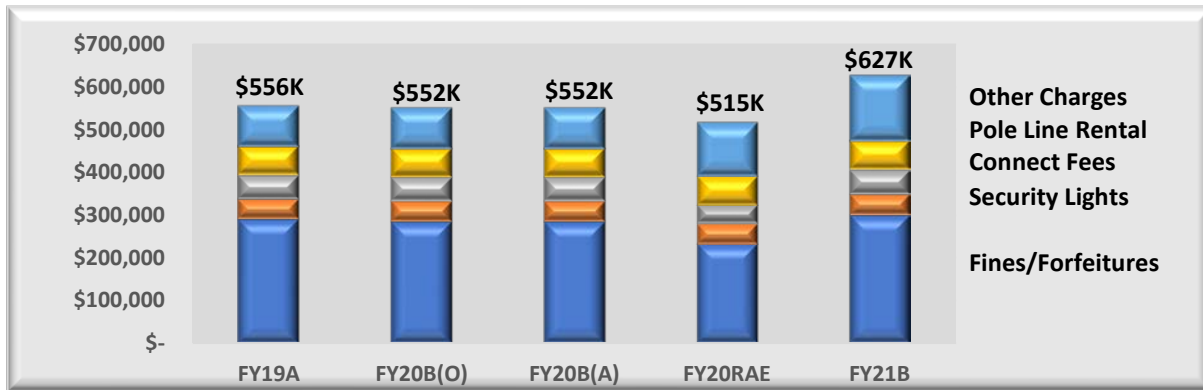


Electric Fund

Revenues (continued)

About 9 percent or \$626,608 of charges for services revenues are from forfeited discounts/penalties, security lights, connect fees, pole line rental, and other miscellaneous charges. Revenue projections for other sources were based on one or more factors, including:

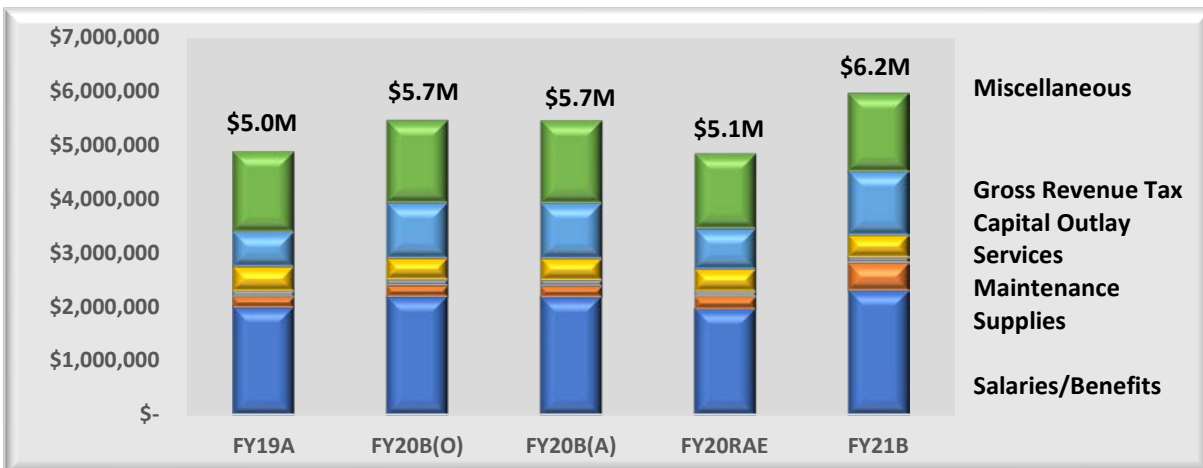
- Reinstatement of late fees for non-utility payments (suspended during COVID-19);
- New revenue from the 3% sanitation billing fee to cover Utility Billing Services; and
- Other economic factors, such as interest rates, expansion plans, new programs, etc.



Operating Expenditures

Budgeted operating expenditures are \$6.2 million. This is an increase of \$1.0 million (20.2 percent) and \$492,878 (8.7 percent) over FY19-20 RAE and Budget, respectively. Budget drivers include:

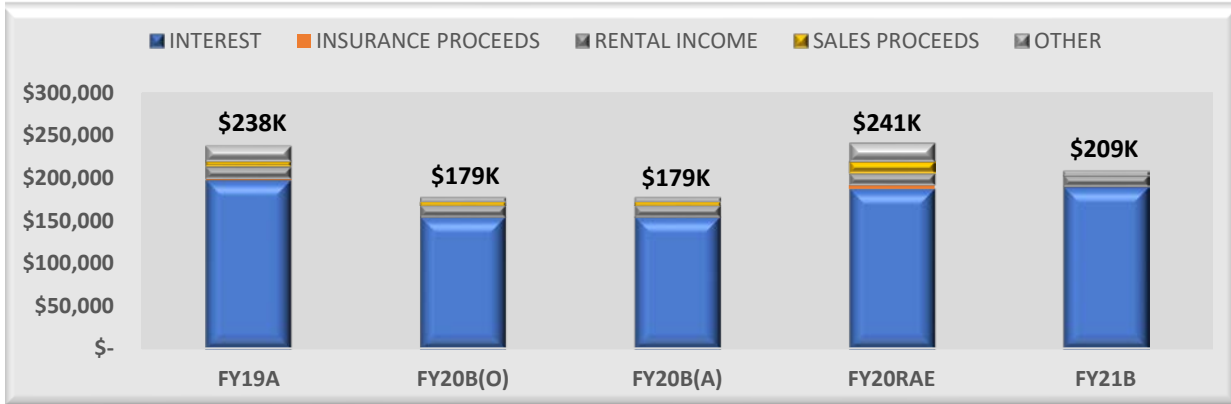
- Higher (budget-to-budget) salaries/benefits:
 - Transfer of one position to Water and Wastewater Funds;
 - Medical insurance re-rate increase passed to employees; and
 - Suspension of the STEP pay plan;
- Higher franchise fee expense on higher power pass-through costs; and
- Underground burial costs for Bluebonnet Cooperative electric services to Baker Katz and Brenham Family Park projects.



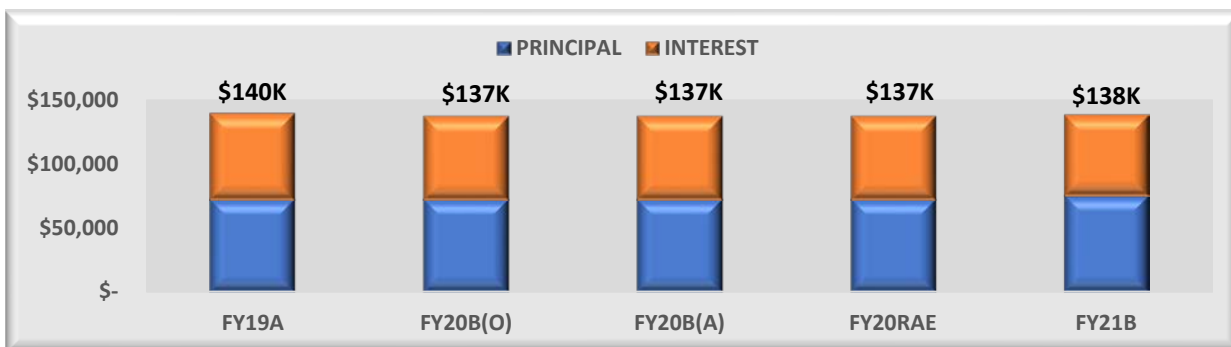
Electric Fund

Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$208,589 and include interest income, BCDC loan repayments, insurance proceeds, cell tower rental income, asset sales proceeds, and other small miscellaneous revenues.



Nonoperating expenditures consist of debt principal and interest payments totaling \$138,329, on 20-year certificate of obligations issued in 2016 with a face amount of \$1,905,201 for the Copper Changeout Project. The debt matures August 15, 2037.

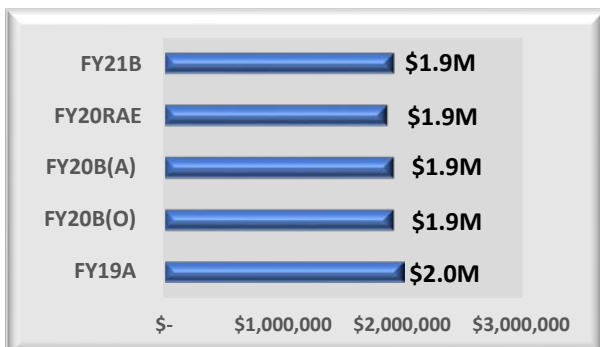


Electric Fund

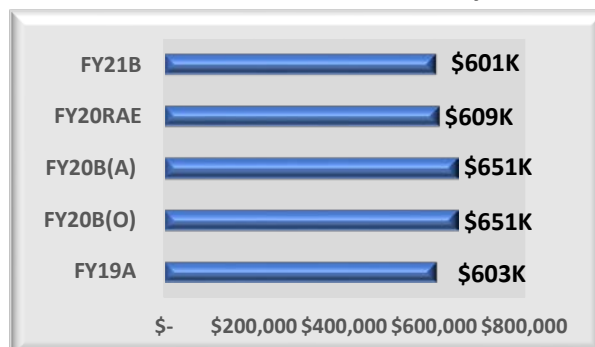
Transfers

A transfer-out of \$1.9 million to the General Fund is budgeted for reimbursement of shared service costs from departments with budgets in the General Fund. The Electric Fund is also expected to receive \$601,885 in reimbursements from the Gas, Water, Wastewater, and Sanitation Utilities for utility billing and administration services budgeted in the Electric Fund.

Transfers-Out to General Fund



Transfers-In from Other Utility Funds



Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results for the distribution and energy/power businesses and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2015-16	ACTUAL	10,627,904	-	2,733,265	=	7,894,639	3.9
2016-17	ACTUAL	12,646,866	-	3,059,301	=	9,587,565	4.1
2017-18	ACTUAL	12,867,109	-	2,790,342	=	10,076,767	4.6
2018-19	ACTUAL	12,886,846	-	2,352,796	=	10,534,050	5.5
2019-20	BUDGET(0)	11,716,054	-	2,352,796	=	9,363,258	5.0
2019-20	BUDGET(A)	11,716,054	-	2,352,796	=	9,363,258	5.0
2019-20	RAE	11,883,425	-	2,352,796	=	9,530,629	5.1
2020-21	BUDGET	10,774,819	-	2,352,796	=	8,422,023	4.6

Note: Current assets shown above, includes over-collection/rate mitigation balances associated with managing the wholesale energy purchase power pass-through contract. Excluding these balances, the current ratio for Budget decreases from 4.6 to 3.8.

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year, net of over-collection/rate mitigation balances associated with wholesale power. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the "routine" financial results.

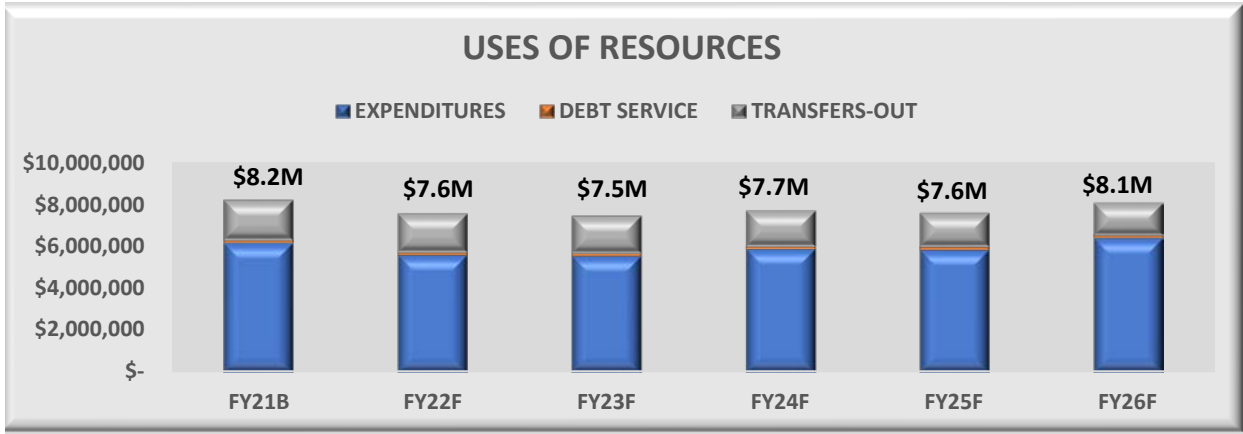
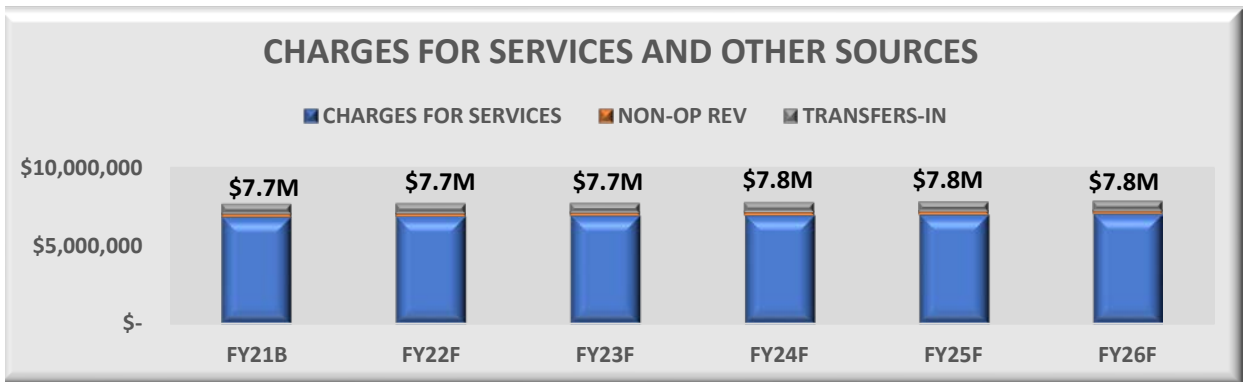
FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	POWER RESERVES	NET CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY					
2015-16	ACTUAL	5,876,054	16,099	5,438,560	(1,098,303)	4,340,257	269.6	209.6
2016-17	ACTUAL	6,141,920	16,827	3,875,847	(1,046,396)	2,829,451	168.1	108.1
2017-18	ACTUAL	6,327,329	17,335	3,255,916	(1,484,321)	1,771,595	102.2	42.2
2018-19	ACTUAL	6,397,872	17,528	3,907,373	(2,279,521)	1,627,852	92.9	32.9
2019-20	BUDGET(0)	6,894,991	18,890	3,743,492	(1,527,448)	2,216,044	117.3	57.3
2019-20	BUDGET(A)	6,894,991	18,890	3,743,492	(1,527,448)	2,216,044	117.3	57.3
2019-20	RAE	6,301,009	17,263	4,334,630	(2,371,107)	1,963,523	113.7	53.7
2020-21	BUDGET	7,410,441	20,303	3,226,024	(1,811,419)	1,414,605	69.7	9.7

Financial 5-Year Forecast

The financial forecast for the Electric Fund (Fund 102) reveals a balance can be achieved by increasing electric rates to cover rising expenditures offset by decreasing transfers to the General Fund. Total resources (net charges, non-operating revenues, and transfers-in) are expected to grow to \$7.8 million by fiscal year 2026. Total uses of resources align with revenues and other sources over the five year period. Operating expenditures include revenue/reserve funded capital (see Capital Plan).

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT & NR	REVENUES	IN/(OUT)	W KING CAP		
2015-16	ACTUAL	\$ 6,202,322	\$ 4,906,772	\$ (9,564)	\$ 94,242	\$ (1,053,960)	\$ 326,268		
2016-17	ACTUAL	\$ 6,222,086	\$ 5,035,747	\$ (247,560)	\$ 176,067	\$ (1,139,057)	\$ (24,212)		
2017-18	ACTUAL	\$ 6,397,514	\$ 5,159,431	\$ (333,071)	\$ 203,562	\$ (1,233,006)	\$ (124,431)		
2018-19	ACTUAL	\$ 6,658,429	\$ 5,527,072	\$ (621,711)	\$ 237,650	\$ (1,409,781)	\$ (662,484)		
2019-20	BUDGET(0)	\$ 6,731,110	\$ 5,664,341	\$ (137,356)	\$ 178,645	\$ (1,271,939)	\$ (163,881)		
2019-20	BUDGET(A)	\$ 6,731,110	\$ 5,664,341	\$ (137,356)	\$ 178,645	\$ (1,271,939)	\$ (163,881)		
2019-20	RAE	\$ 6,636,680	\$ 5,121,194	\$ (1,581,795)	\$ 241,008	\$ (1,269,706)	\$ (1,095,007)		
2020-21	BUDGET	\$ 6,861,523	\$ 6,157,219	\$ (138,329)	\$ 208,589	\$ (1,323,482)	\$ (548,918)		
2021-22	FORECAST	\$ 6,895,831	\$ 5,591,028	\$ (139,208)	\$ 209,632	\$ (1,323,482)	\$ 51,745		
2022-23	FORECAST	\$ 6,930,310	\$ 5,556,841	\$ (136,854)	\$ 210,680	\$ (1,263,120)	\$ 184,175		
2023-24	FORECAST	\$ 6,964,961	\$ 5,881,483	\$ (136,854)	\$ 211,734	\$ (1,194,829)	\$ (36,471)		
2024-25	FORECAST	\$ 6,999,786	\$ 5,848,995	\$ (139,867)	\$ 212,792	\$ (1,125,652)	\$ 98,064		
2025-26	FORECAST	\$ 7,034,785	\$ 6,395,786	\$ (139,491)	\$ 213,856	\$ (1,047,413)	\$ (334,049)		

Electric Fund



Financial Statement - Distribution Operations

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	6,658,429	6,731,110	6,731,110	6,636,680	6,861,523
TOTAL REVENUES	6,658,429	6,731,110	6,731,110	6,636,680	6,861,523
OPERATING EXPENDITURES					
SALARIES	1,996,045	2,192,334	2,187,878	1,968,654	2,303,677
SUPPLIES	203,462	206,405	199,622	236,520	505,405
MAINTENANCE	101,252	111,750	115,815	88,315	109,300
CONTRACTUAL SERVICES	457,068	400,272	404,646	413,765	413,745
CAPITAL OUTLAY (CASH BASIS)	649,646	1,031,165	1,028,465	756,374	1,186,903
GROSS REVENUE TAX	1,488,870	1,531,140	1,531,140	1,390,641	1,454,103
MISCELLANEOUS	148,540	191,275	196,775	266,925	184,086
TOTAL OPERATING EXPENDITURES	5,044,884	5,664,341	5,664,341	5,121,194	6,157,219
OPERATING INCOME (LOSS)	1,613,546	1,066,769	1,066,769	1,515,486	704,304
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(67,328)	(65,162)	(65,162)	(65,162)	(62,997)
PRINCIPAL RETIREMENT	(72,194)	(72,194)	(72,194)	(72,194)	(75,332)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	11,144	-	-	4,988	-
INVESTMENT INCOME	156,505	154,957	154,957	173,746	189,901
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	28,665	23,688	23,688	48,513	18,688
TOTAL NONOPERATING REVENUES (EXP)	56,792	41,289	41,289	89,891	70,260
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	1,670,338	1,108,058	1,108,058	1,605,377	774,564
TRANSFERS IN	602,931	650,680	650,680	609,315	601,885
TRANSFERS OUT	(2,012,712)	(1,922,619)	(1,922,619)	(1,879,021)	(1,925,367)
TOTAL TRANSFERS IN/(OUT)	(1,409,781)	(1,271,939)	(1,271,939)	(1,269,706)	(1,323,482)
CHANGE IN NET POSITION DISTRIBUTION	260,557	(163,881)	(163,881)	335,671	(548,918)
NOTE: FUND 122 WHOLESALE POWER COST (PASS-THROUGH)					
TOTAL REVENUES	15,153,588	15,669,007	15,669,007	13,722,342	14,512,988
TOTAL EXPENDITURES	14,358,387	15,669,007	15,669,007	13,630,756	15,072,676
CHANGE IN NET POSITION ENERGY	795,201	-	-	91,586	(559,688)

Electric Fund

Returning a portion of prior years over-collection balance in FY21 Budget.

Financial Information - Non-Routine Capital

IN \$	FY19	FY20*		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
NON-ROUTINE CAPITAL EXPENDITURES					
61C-148C COPPER CONDUCTOR REPLACEMEI	482,189	1,006,911	1,006,911	1,444,439	-
TOTAL CIP EXPENDITURES (2)	482,189	1,006,911	1,006,911	1,444,439	-
NON-OPERATING FUNDING FOR CAPITAL					
INVESTMENT INCOME (1)	41,336	-	-	13,761	-
USE OF BOND PROCEEDS 2016 COS	440,853	1,006,911	1,006,911	1,430,678	-
TOTAL NON-OP FUNDING FOR CAPITAL	482,189	1,006,911	1,006,911	1,444,439	-
USE OF ELECTRIC FUND RESERVES					
	-	-	-	-	-
NET ANNUAL CHANGE (1)-(2)	(440,853)	(1,006,911)	(1,006,911)	(1,430,678)	-

* FY20 BUDGET WAS SHOWN NET OF BOND PROCEEDS OR ZERO FOR DEPARTMENT 061.

Electric Fund

Key Performance Index (KPIs)

The reliability of electricity supply systems is generally measured using two metrics developed by the Institute of Electrical and Electronic Engineers Inc. (IEEE). Metrics by state are reported to the U.S. Energy Information Administration (EIA) annually on EIA-861 and are broken into municipal, investor-owned and co-op utilities. The future benchmark for the City will be based on a municipal-owned utility. The City will be capturing SAIDI and SAIFI values with full implementation of the Milsoft program.

System Reliability Measures	Actual	Goal	Benchmarks
SAIDI - System Average Interruption Duration Index	NA	< 2 hours	EIA-4.0 Total; <2.0 MUNI
SAIFI - System Average Interruption Frequency Index	NA	<1.0	EIA-1.3 Total; 1.0 MUNI

Distribution Line Losses occur when the energy is dissipated by the equipment and conductors in the distribution lines. Losses can be caused by inefficient equipment; inadequate conductor size; long lines; load imbalance among the phases; overloading of lines; and bad workmanship. EIA estimates transmission and distribution (T&D) losses average about 5 percent annually.

Load factor is a measure of the utilization rate, or efficiency of electrical energy usage. A high load factor indicates that consumers are using the electric system more efficiently and underutilizing the electric distribution will have a low load factor.

System Efficiency Measures	Actual	Goal	Benchmarks
Distribution Line Loss	4.10%	< 5%	EIA-5%
Load Factor	79%	>50%	>50%

Since electricity is a basic necessity, the City strives to keep it affordable. Affordability can be evaluated on rates and bills. Of the two, bills are a better metric because rates don't reflect how much electricity the average customer consumes.

System Affordability Measures	Actual	Goal	Benchmarks
Average Residential Rate (Cents Per kWh - July 2020)	8.76	< EIA TX	EIA-11.82(TX); 13.26 (US)
Average Monthly Residential Bill per 1,000 kWh	\$87.47	< PUC TX	PUC TX - \$99.68 (FEB 20)

System financial measures include the current ratio and days reserves. The current ratio exceeds 1.0 and days reserves is in excess of the 60-day policy, indicating a strong financial position.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	4.6	>1.0	BEST PRACTICES >1.0
Days Reserves (Excludes power reserves)	69.7	60 DAYS	POLICY - 60 DAYS

Fund Balance

<i>IN \$</i>	FY19	FY20*		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
WORKING CAPITAL BASIS*					
BEGINNING BALANCE	10,076,767	10,534,050	10,534,050	10,534,050	9,530,629
CHANGE IN DISTRIBUTION	260,557	(163,881)	(163,881)	335,671	(548,918)
CHANGE IN POWER PASS-THROUGH	795,201	-	-	91,586	(559,688)
CHANGE IN NON-ROUTINE	(440,853)	(1,006,911)	(1,006,911)	(1,430,678)	-
OTHER CAFR ADJUSTMENTS	(157,622)	-	-	-	-
ENDING BALANCE	10,534,050	9,363,258	9,363,258	9,530,629	8,422,023

* CURRENT ASSETS LESS CURRENT LIABILITIES

Fund Balance
Electric Fund
Fund 102

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-533.00	GRANT REVENUE-FEMA	INTERGOV	11,144	-	-	4,988	-
4-601.00	ELECTRIC UTIL REVENUES	CHGS FOR SVCS	6,115,980	6,204,416	6,204,416	6,143,954	6,259,915
4-601.05	AVERAGE MONTHLY PAYMENT	CHGS FOR SVCS	1,074	-	-	-	-
4-606.00	SECURITY LIGHTS	CHGS FOR SVCS	46,608	47,897	47,897	48,210	48,956
4-608.00	FORFEITED DISC & PENALTIES	CHGS FOR SVCS	290,809	285,045	285,045	232,838	300,000
4-618.00	CONNECT/TRANSFER FEE	CHGS FOR SVCS	56,270	56,577	56,577	43,770	56,577
4-630.40	BILLING FEE - SANTIATION	CHGS FOR SVCS	-	-	-	27,707	60,835
4-632.00	STATE SALES TAX	CHGS FOR SVCS	56,872	60,835	60,835	57,000	57,000
4-640.00	INSUFFICIENT CHECK CHARGE	CHGS FOR SVCS	2,000	2,300	2,300	2,000	2,000
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	9,106	3,000	3,000	5,000	5,000
4-655.00	LINE TAPS	CHGS FOR SVCS	1,290	3,000	3,000	1,200	1,200
4-660.00	POLE LINE RENTAL	CHGS FOR SVCS	67,827	67,000	67,000	68,342	69,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	10,718	11,000	11,000	16,619	11,000
4-696.00	INTERGOVT'L - FIBER NETWORK	CHGS FOR SVCS	13,761	15,040	15,040	15,040	15,040
4-710.00	INTEREST EARNED	INV INCOME	63,143	55,250	55,250	70,000	70,000
4-710.30	INTEREST-TEXPOOL	INV INCOME	8,300	8,000	8,000	8,000	8,000
4-710.31	TEXSTAR INTEREST	INV INCOME	57,456	20,000	20,000	37,800	37,800
4-710.35	BCDC-INT ON NOTES RECEIVABLE	INV INCOME	68,941	71,707	71,707	71,707	74,101
4-720.00	INSURANCE PROCEEDS	MISC	1,151	-	-	4,325	-
4-770.00	RENTAL INCOME	MISC	13,688	13,688	13,688	13,688	13,688
4-790.00	MISC OTHER REVENUE	MISC	7,404	5,000	5,000	17,000	5,000
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	5,100	-	-	13,500	-
4-790.61	SALES OF NON CAPITAL ASSETS	MISC	1,323	5,000	5,000	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			6,909,967	6,934,755	6,934,755	6,902,688	7,095,112
LESS NON-OPERATING REVENUES							
	INTERGOVERNMENTAL		(11,144)	-	-	(4,988)	-
	INVESTMENT INCOME		(197,841)	(154,957)	(154,957)	(187,507)	(189,901)
	MISCELLANEOUS, NET		(28,665)	(23,688)	(23,688)	(48,513)	(18,688)
	SUBTOTAL NON-OPERATING		(237,650)	(178,645)	(178,645)	(241,008)	(208,589)
	ALLOWANCE FOR DOUBTFUL ACCOUNTS		(13,887)	(25,000)	(25,000)	(25,000)	(25,000)
	TOTAL NET CHARGES FOR SERVICES		6,658,429	6,731,110	6,731,110	6,636,680	6,861,523

Electric Fund

NOTE: FUND 122 WHOLESALE POWER COST (PASS-THROUGH) REVENUES

4-601.00	ELECTRIC UTIL REVENUES	CHGS FOR SVCS	20,540,319	20,697,923	20,697,923	20,560,010	20,710,365
4-611.00	ELECTRIC PCRF	CHGS FOR SVCS	(5,386,731)	(5,028,916)	(5,028,916)	(6,837,668)	(6,197,377)
TOTAL OPERATING AND NON-OPERATING REVENUES			15,153,588	15,669,007	15,669,007	13,722,342	14,512,988

Revenues

Electric Fund

Fund 102

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Dept 100 Non-Dept Direct

This department is used to account for Electric Fund expenditures for debt payments on interest and principal and franchise tax paid to the General Fund. Certificates of obligation in the amount of \$1.9 million were issued in 2016 for the Copper Changeout Project. The term on this debt is 20 years. The Electric Fund pays a 7 percent franchise tax to the General Fund on billed electric consumption revenue, including wholesale power pass-through costs.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	470	-	-	470	470
CAPITAL OUTLAY	139,522	137,356	137,356	137,356	138,329
SUNDRIES	1,488,870	1,531,140	1,531,140	1,390,641	1,454,103
TOTAL DEPT 100	1,628,862	1,668,496	1,668,496	1,528,467	1,592,902

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	470	-	-	470	470
5-100-860.11	DEBT SERVICE-INTEREST	DEBT INT	67,328	65,162	65,162	65,162	62,997
5-100-860.15	DEBT SERVICE-PRINCIPAL	DEPT PRIN	72,194	72,194	72,194	72,194	75,332
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	1,488,870	1,531,140	1,531,140	1,390,641	1,454,103
TOTAL DEPT 100			1,628,862	1,668,496	1,668,496	1,528,467	1,592,902

NOTE:

FUND 122 WHOLESALE POWER COST (PASS-THROUGH) PURCHASE COSTS

5-100-701.00	ELECTRICITY PURC/BASE CO'S COST OF SERVIC	14,355,987	15,666,607	15,666,607	13,628,356	15,070,276
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE COST OF SERVIC	2,400	2,400	2,400	2,400	2,400
TOTAL FUND 122 DEPT 100		14,358,387	15,669,007	15,669,007	13,630,756	15,072,676

Electric Fund

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	110,367	147,500	147,500	129,800	132,500
TOTAL DEPT 110 AFTER ADJ	110,367	147,500	147,500	129,800	132,500
SUNDRIES - UNCOLLECTABLE ACCOUNTS*	(13,887)	(25,000)	(25,000)	(25,000)	(25,000)
TOTAL DEPT 110 AFTER ADJ	96,480	122,500	122,500	104,800	107,500

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS CHGS FOR SERVIC		13,887	25,000	25,000	25,000	25,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	(2,037)	2,500	2,500	2,500	2,500
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	SUNDRIES	0	0	0	0	0
5-110-924.00	CONTINGENCY	SUNDRIES	0	0	0	0	0
5-110-945.00	NSF BANK CHARGES	SUNDRIES	0	0	0	0	0
5-110-950.00	OTHER SUNDRY	SUNDRIES	98,517	120,000	120,000	102,300	105,000
TOTAL DEPT 110			110,367	147,500	147,500	129,800	132,500

* Uncollectible accounts are treated as a contra-revenue on the financial statement.

Electric Fund

Dept 132 Utility Customer Service

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 based on a cycle billing schedule. The department processes bill payments and provides other customer services. The office is open Monday through Friday, from 8:00 AM to 5:00 PM. Customers may pay their utility bills by walk-in, drive through, kiosk, mail, phone, and online. Bank and credit-card drafting for residential accounts are offered for customer convenience, at no extra charge. Application for service, changes in account information and disconnection of services are handled by utility clerks. System reports flag unusual high usage to alert customers on potential water leaks or other issues. The department is also the administrator for the INCODE system used by the entire City.

Programs and Services

Electric Fund

BILLING	PAPER-MAILED		5 BILLING CYCLES
	EBILLS		
	TEXT OPTION		
CUSTOMER SERVICE	PROCESS PAYMENTS	ONLINE (CREDIT CARD - RESIDENTIAL ONLY)	
		IN-PERSON - LOBBY OR DRIVE-THROUGH	
		BY PHONE	
		USING KIOSK (24/7)	
		BY MAIL	
		AUTOMATIC	BANK DRAFT
			CREDIT CARD
	NEW SERVICES		
	DISCONNECTIONS	REQUESTED	
		FAILURE TO PAY BILL	
CUSTOMER PORTAL	VIEW MY USAGE		
	SETUP USAGE ALERTS		
INCODE ADMINISTRATOR	CITY-WIDE ACCESS		
	MAINTENANCE, UPDATES AND BACKUP		

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Provide excellent customer service with quick response time on problem issues;	GC1
➤ Receive and accurately post all payments and receipts;	GC1
➤ Stay on schedule and maintain accuracy; and	GC1
➤ Provide accurate monthly reporting in a timely manner.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL*	320,052	342,877	339,277	303,356	339,375
SUPPLIES	48,213	52,460	56,060	56,813	50,560
MAINTENANCE	18	-	-	-	-
SERVICES	101,266	107,334	107,334	107,350	120,179
CAPITAL OUTLAY	6,118	-	-	-	-
SUNDRIES	2,652	2,600	2,600	385	2,300
TOTAL DEPT 132 BEFORE ADJ	478,319	505,271	505,271	467,904	512,414
PERSONNEL - ACCRUED COMP	(1,265)	-	-	-	-
TOTAL DEPT 132 AFTER ADJ	477,054	505,271	505,271	467,904	512,414

* FTES 6.00 6.00 6.00 6.00 6.00

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
NONE	

Output Measures

	FY19	FY20	FY21 TARGET
Customers Billed	98,763	107,875	115,000
Lobby/Drive-Thru Customers Assisted	40,010	39,128	41,000
Online Web Payments	22,971	25,372	26,000
ACH Draft	20,241	22,639	22,800
Mail and Other	10,094	10,152	10,000
Kiosk Payments	3,630	3,052	3,500
Credit Card Draft	1,384	739	600
Service Orders Processed	4,622	4,673	5,000

Electric Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-132-101.00	SALARIES & WAGES	PERSONNEL	212,775	229,789	229,789	216,626	237,213
5-132-102.00	OVERTIME PAY	PERSONNEL	673	1,500	1,500	1,000	1,500
5-132-103.00	OASDI/MEDICARE	PERSONNEL	15,502	17,895	17,895	16,233	18,499
5-132-103.02	MATCHING RETIREMENT	PERSONNEL	21,616	23,415	23,415	21,216	24,652
5-132-105.00	LONGEVITY PAY	PERSONNEL	2,081	2,225	2,225	2,458	2,663
5-132-106.00	MEDICAL INSURANCE	PERSONNEL	64,425	61,331	57,731	44,135	53,132
5-132-106.01	LIFE INSURANCE	PERSONNEL	791	864	864	793	887
5-132-106.02	LONG TERM DISABILITY	PERSONNEL	439	478	478	440	492
5-132-107.00	WORKERS' COMPENSATION	PERSONNEL	484	474	474	455	337
5-132-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	4,906	4,906	-	-
5-132-118.00	ACCRUED COMP TIME	PERSONNEL	1,265	-	-	-	-
5-132-204.00	POSTAGE & FREIGHT	SUPPLIES	37,291	36,500	36,500	36,500	36,000
5-132-205.00	OFFICE SUPPLIES	SUPPLIES	248	1,100	1,100	3,000	1,100
5-132-206.00	EMPLOYEE RELATIONS	SUPPLIES	612	700	700	700	700
5-132-207.00	REPRODUCTION & PRINTING	SUPPLIES	8,582	10,000	10,000	10,000	10,000
5-132-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	-	-	-	14	-
5-132-211.00	CLEANING AND JANITORIAL	SUPPLIES	31	60	60	60	60
5-132-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	521	3,200	3,200	2,339	2,000
5-132-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	413	400	400	-	-
5-132-250.00	OTHER SUPPLIES	SUPPLIES	515	500	600	700	700
5-132-313.00	COMPUTER EQUIPMENT & SU MAINTENANCE		18	-	-	-	-
5-132-408.00	RENTAL & LEASES	SERVICES	620	620	620	636	650
5-132-424.00	SERVICE CONTRACTS	SERVICES	100,328	106,514	106,514	106,514	119,329
5-132-450.00	OTHER SERVICES	SERVICES	318	200	200	200	200
5-132-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	3,500	3,500	-
5-132-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
5-132-812.00	OFFICE FURNITURE/EQUIPME	CAPITAL	6,118	-	-	-	-
5-132-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,960	2,000	2,000	15	2,000
5-132-908.10	MILEAGE	SUNDRIES	313	300	300	70	-
5-132-950.00	SUNDRY	SUNDRIES	378	300	300	300	300
TOTAL DEPT 132 BEFORE ADJ			478,319	505,271	505,271	467,904	512,414
ACCRUED COMP			(1,265)	-	-	-	-
TOTAL DEPT 132 AFTER ADJ			477,054	505,271	505,271	467,904	512,414

Electric Fund

DEPT 132
<i>Electric Fund</i>
Fund 102

Personnel

POSITION TITLE	SALARY GRADE	FTES
UTILITY BILLING SUPERVISOR	27	1.00
ASSISTANT UTILITY BILLING SUPERVISOR	22	1.00
CASHIER/DRIVE THRU UTILITY BILLING CLERK	17	1.00
UTILITY BILLING CLERK/ASST CASHIER	15	1.00
UTILITY BILLING CLERK	14	2.00
FY20-21 BUDGET		6.00
FY19-20 BUDGET		6.00

Dept 160 Public Utilities

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, gas, and water resource plans with emphasis given to sustainable options at affordable prices. The department is responsible for overall utility administration. Electric, gas, water, wastewater and sanitation services are life necessities. Therefore, the budget priority is investing in infrastructure in order to maintain system reliability and provide utility services to Brenham businesses and residents.

Programs and Services

Electric Fund

SUPPLY CONTRACTS	ELECTRIC	LCRA
	GAS	WEST TEXAS GAS, ENERGY TRANSFER, MUNI-GAS
	WATER	BRAZO VALLEY RIVER AUTHORITY
SYSTEMS	SCADA	
	GIS	
	MILSOFT OUTAGE MANAGEMENT SOFTWARE	
	SENSUS	
COMPLIANCE	ELECTRIC	FERC/NERC
	GAS	PHMSA, TEXAS RAILROAD COMMISSION
	WATER	EPA, TCEQ
	WASTEWATER	EPA, TCEQ
	SAFETY	OSHA
REGULATORY REPORTING	ELECTRIC	EIA
		TPPA
	GAS	EIA
		MUNI-GAS
	WATER	TEXAS WATER DEVELOPMENT BOARD
		TML
		TCEQ
	WASTEWATER	TML
		TCEQ
		EPA
OTHER PROGRAMS OVERSIGHT	PRE-TREATMENT	
	STORM WATER TREATMENT	
	RISK MANAGEMENT PROGRAM	
	FATS, OILS, AND GREASE (FOG)	
	CROSS CONNECTION CONTROL (BACKFLOW PREVENTION)	
	WATER CONSERVATION/DROUGHT CONTINGENCY	
	SAFETY	
	LINE LOCATES	
DISPATCH SERVICES	ALL REQUEST FOR SERVICES AND LINE LOCATES	

Goals and Objectives

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

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL*	781,248	916,535	916,535	833,889	980,774
SUPPLIES	53,264	68,895	55,595	75,357	46,545
MAINTENANCE	4,449	1,500	5,500	6,000	1,500
SERVICES	92,602	46,850	50,650	47,870	59,583
CAPITAL OUTLAY	60,927	27,165	27,165	26,453	-
SUNDRIES	11,336	19,125	24,625	118,231	18,915
TOTAL DEPT 160 BEFORE ADJ	1,003,826	1,080,070	1,080,070	1,107,800	1,107,317
PERSONNEL - ACCRUED COMP	(4,771)	-	-	-	-
TOTAL DEPT 160 AFTER ADJ	999,055	1,080,070	1,080,070	1,107,800	1,107,317
* FTES	9.50	10.50	10.50	10.50	10.50

Electric Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
PERSONNEL MOVED PRE-TREATMENT COORDINATOR TO WATER FD (25%)/WASTEWATER FD (75%)	(71,967)
PERSONNEL ADD AD UTILITY BUDGETS & STRATEGIC PLANNING	91,810
5-160-212.00 MIGRATION TO ASSET ESSENTIAL TRAINING (SPLIT 50/50 W/DEPT 167)	3,500
5-160-402.00 10% STRAND PSA - ENGINEERING/CONSULTING	12,000
5-160-714.10 PHASE 2 REPLACING MULTI-MODE FIBER TO SINGLE-MODE FIBER	8,000
TOTAL	43,343

Output Measures

	FY19	FY20	FY21 TARGET
# of Utility Taps Issued	251	201	265
Calls Received/Dispatched	3,356	2,774	2,900
Utility Line Locates Issued	2,253	2,183	2,450

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-160-101.00	SALARIES & WAGES	PERSONNEL	533,905	632,788	632,788	600,778	701,788
5-160-102.00	OVERTIME PAY	PERSONNEL	402	1,200	1,200	600	1,200
5-160-103.00	OASDI/MEDICARE	PERSONNEL	39,187	50,259	50,259	45,335	55,501
5-160-103.02	MATCHING RETIREMENT	PERSONNEL	54,915	65,702	65,702	58,085	73,966
5-160-105.00	LONGEVITY PAY	PERSONNEL	8,415	8,838	8,838	8,510	7,843
5-160-105.01	EDUCATION/MISCELLANEOU	PERSONNEL	6,017	12,000	12,000	7,862	12,000
5-160-105.03	STANDBY	PERSONNEL	-	-	-	240	-
5-160-106.00	MEDICAL INSURANCE	PERSONNEL	127,019	125,093	125,093	105,601	120,581
5-160-106.01	LIFE INSURANCE	PERSONNEL	2,100	2,359	2,359	1,976	2,599
5-160-106.02	LONG TERM DISABILITY	PERSONNEL	1,216	1,311	1,311	1,131	1,446
5-160-107.00	WORKERS' COMPENSATION	PERSONNEL	3,301	3,502	3,502	3,771	3,850
5-160-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	13,483	13,483	-	-
5-160-118.00	ACCRUED COMP TIME	PERSONNEL	4,771	-	-	-	-
5-160-202.00	FUEL	SUPPLIES	6,389	6,900	6,900	6,300	6,500
5-160-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	912	600	600	900	900
5-160-204.00	POSTAGE & FREIGHT	SUPPLIES	148	250	250	500	300
5-160-205.00	OFFICE SUPPLIES	SUPPLIES	2,816	3,350	3,350	3,350	3,000
5-160-206.00	EMPLOYEE RELATIONS	SUPPLIES	2,021	1,800	1,800	1,500	1,500
5-160-207.00	REPRODUCTION & PRINTING	SUPPLIES	11,166	12,000	12,000	12,000	12,000
5-160-208.00	CLOTHING	SUPPLIES	1,918	2,620	2,620	2,620	2,620
5-160-209.00	EDUCATION/MISCELLANEOU	SUPPLIES	50	-	-	94	-
5-160-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	34	100	100	100	100
5-160-211.00	CLEANING AND JANITORIAL	SUPPLIES	96	100	100	100	100
5-160-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	11,306	2,250	2,250	2,250	9,000
5-160-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	89	-	-	-	-
5-160-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	41	25	25	291	25
5-160-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	600	100
5-160-250.00	OTHER SUPPLIES	SUPPLIES	481	400	400	426	400
5-160-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	4,449	1,500	5,500	6,000	1,500
5-160-313.00	COMPUTER/OFFICE EQUIPME	MAINTENANCE	-	-	-	-	-
5-160-402.00	AUDITS/CONSULTANTS FEES	SERVICES	48,061	-	3,800	3,800	12,000
5-160-403.00	TELEPHONE	SERVICES	3,844	2,400	2,400	3,620	3,729
5-160-408.10	RENTALS/LEASES-FLEET	SERVICES	525	-	-	-	-
5-160-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	-	-	-	-
5-160-424.00	SERVICE CONTRACTS	SERVICES	39,906	44,000	44,000	40,000	43,404
5-160-450.00	OTHER SERVICES	SERVICES	266	450	450	450	450
5-160-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	17,000	3,284	-	-
5-160-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	2,567	11,500	11,916	20,021	2,000
5-160-714.10	SCADA COMMUNICATIONS	SUPPLIES	-	10,000	10,000	10,000	8,000
5-160-715.00	OTHER CAPITAL	SUPPLIES	13,229	-	-	14,305	-
5-160-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	46,793	27,165	27,165	26,453	-
5-160-814.10	SCADA COMMUNICATIONS	CAPITAL	14,134	-	-	-	-

Electric Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-160-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,013	2,125	2,125	1,956	2,015
5-160-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,674	14,500	14,500	14,500	14,500
5-160-908.10	MILEAGE	SUNDRIES	1,414	2,500	2,500	1,000	2,000
5-160-920.30	UTILITY ASSISTANCE GRANTS	SUNDRIES	-	-	-	85,500	-
5-160-939.00	MOVING/HOUSING/INTERIUM	SUNDRIES	-	-	5,400	14,875	-
5-160-950.00	OTHER SUNDRY	SUNDRIES	235	-	100	400	400
TOTAL DEPT 160 BEFORE ADJ			1,003,826	1,080,070	1,080,070	1,107,800	1,107,317
ACCRUED COMP			(4,771)	-	-	-	-
TOTAL DEPT 160 AFTER ADJ			999,055	1,080,070	1,080,070	1,107,800	1,107,317

Personnel

POSITION TITLE	SALARY GRADE	FTEs
ASSISTANT CITY MANAGER - PUBLIC UTILITIES	41	1.00
DIRECTOR OF PUBLIC UTILITIES	34	1.00
ASSISTANT DIRECTOR BUDGETS & STRATEGIC PLANNING	31	1.00
SCADA SYSTEM MANAGER	27	1.00
GIS TECHNICIAN	25	0.50
UTILITY SYSTEMS MANAGER	23	1.00
PUBLIC UTILITIES ANALYST	23	1.00
ADMINISTRATIVE ASSISTANT	21	1.00
CUSTOMER SERVICE TECH	18	2.00
PUBLIC UTILITIES SUPPORT SPECIALIST	18	1.00
FY20-21 BUDGET		10.50
FY19-20 BUDGET		10.50

Electric Fund

Dept 161 Electric

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 7,200 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.

Programs and Services

CUSTOMER SERVICE	METER INSTALLS OR REPLACEMENTS
	SERVICE DROPS OR REPLACEMENTS
	TRANSFORMER UPGRADES OR REPLACEMENTS
SYSTEM OPERATIONS	OUTAGE MANAGEMENT
	POWER FACTOR (PARITY)MANAGEMENT
SYSTEM MAINTENANCE	TREE TRIMMING PROGRAM
	ROTTEN POLE CHANGEOUT PROGRAM
	COPPER REPLACEMENT PROGRAM
	TRANSFORMER REPLACEMENT PROGRAM
	OPEN-WIRE SECONDARY REPLACEMENT PROGRAM
	FEEDER UPGRADE PROGRAM
EMPLOYEE	SMART DEVICE PROGRAM
	SAFETY PROGRAM
	TRAINING PROGRAM

Electric Fund

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Maintain electric reliability by providing annual maintenance including replacing rotten poles, distribution lines, transformers, and service drops;	GC3
➤ Continue upgrades on main feeder circuits to replace broken/damaged hardware;	GC1
➤ Continue the annual tree trimming program which increases system reliability;	GC1
➤ Install smart devices in the electric system that will minimize outages, increase system reliability, and improve operating efficiencies; and	GC3
➤ Train and retain qualified employees to achieve high (excellent) service.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL*	905,721	932,922	932,066	831,409	983,528
SUPPLIES	101,985	85,050	87,967	104,350	408,300
MAINTENANCE	96,785	110,250	110,315	82,315	107,800
SERVICES	263,200	246,088	246,662	258,545	233,983
CAPITAL OUTLAY	582,601	1,004,000	1,001,300	729,921	1,186,903
SUNDRIES	37,602	47,050	47,050	43,039	54,901
TOTAL DEPT 161 BEFORE ADJ	1,987,894	2,425,360	2,425,360	2,049,579	2,975,415
PERSONNEL - ACCRUED COMP	(4,940)	-	-	-	-
TOTAL DEPT 161 AFTER ADJ	1,982,954	2,425,360	2,425,360	2,049,579	2,975,415
* FTES	11.00	11.00	11.00	11.00	11.00

Decision Packages in FY21 Budget

DESCRIPTION		TYPE	\$ AMOUNT
PERSONNEL	CHANGES DEPT STRUCTURE/TRAINING/PAY	REOCCURRING	37,946
5-161-424.00	B MILSOFT LICENSE FOR MOBILE MODULE	REOCCURRING	10,000
5-161-704.00	BLUEBONNET COST FOR BURIED LINE BAKER KATZ TO PARK	ONE-TIME	300,000
5-161-714.10	(SCADA) HMIS FOR SUBSTATIONS	ONE-TIME	8,000
5-161-813.00	REPLACE 2008 SKYLIFT MINI BUCKET & TRAILER (CARRYOVER FROM FY20)	ONE-TIME	182,100
5-161-813.00	REPLACE 2011 DODGE 550 HD BUCKET TRUCK	ONE-TIME	140,000
5-161-813.00	ADD RAPID OVERHEAD DEPLOYMENT TRAILER	ONE-TIME	117,000
5-161-813.00	REPLACE 2006 CASE SKID STEER LOADER	ONE-TIME	75,000
5-161-813.00	REPLACE 2013 FORD F250 4X4	ONE-TIME	40,200
5-160-908.00	OMS/MILSOFT TRAINING	ONE-TIME	8,000
TOTAL			<u>918,246</u>

Output Measures

	FY19	FY20	FY21 TARGET
KWH Consumption (Sales)	273,868,299	272,249,266,	276,138,194
Average Consumptoin Price per KWH	\$0.0777	\$0.0726	\$0.0752
KWH Purchased (LCRA)	291,044,934	283,781,259	290,677,622
Average Purchase Price per KWH	\$0.0493	\$0.0465	\$0.0518

Electric Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-161-101.00	SALARIES & WAGES	PERSONNEL	592,835	608,201	608,201	573,447	673,318
5-161-102.00	OVERTIME PAY	PERSONNEL	10,544	25,000	25,000	12,000	25,000
5-161-103.00	OASDI/MEDICARE	PERSONNEL	46,052	51,309	51,309	41,077	56,033
5-161-103.02	MATCHING RETIREMENT	PERSONNEL	64,563	67,138	67,138	63,086	74,783
5-161-105.00	LONGEVITY PAY	PERSONNEL	8,627	9,463	9,463	7,153	6,608
5-161-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-161-105.03	STANDBY	PERSONNEL	22,962	20,000	20,000	20,000	20,000
5-161-106.00	MEDICAL INSURANCE	PERSONNEL	137,226	119,816	118,960	95,426	108,900
5-161-106.01	LIFE INSURANCE	PERSONNEL	2,214	2,273	2,273	2,284	2,506
5-161-106.02	LONG TERM DISABILITY	PERSONNEL	1,230	1,263	1,263	1,269	1,393
5-161-107.00	WORKERS' COMPENSATION	PERSONNEL	8,511	9,525	9,525	9,667	8,987
5-161-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	12,934	12,934	-	-
5-161-118.00	ACCRUED COMP TIME	PERSONNEL	4,940	-	-	-	-
5-161-202.00	FUEL	SUPPLIES	15,105	16,500	16,500	14,000	16,500
5-161-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	9,342	9,000	9,000	9,000	9,000
5-161-204.00	POSTAGE & FREIGHT	SUPPLIES	23	100	240	300	200
5-161-205.00	OFFICE SUPPLIES	SUPPLIES	224	1,375	1,375	1,375	1,000
5-161-206.00	EMPLOYEE RELATIONS	SUPPLIES	767	900	900	900	900
5-161-207.00	REPRODUCTION & PRINTING	SUPPLIES	165	1,000	1,000	1,000	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	10,299	12,800	12,800	20,000	20,000
5-161-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	745	600	600	600	600
5-161-211.00	CLEANING AND JANITORIAL	SUPPLIES	953	750	750	1,000	1,000
5-161-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	1,705	2,500	2,500	2,500	200
5-161-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	45	-	77	77	-
5-161-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	5,793	5,700	5,700	5,700	5,700
5-161-223.00	SMALL APPLIANCES	SUPPLIES	-	125	125	119	-
5-161-250.00	OTHER SUPPLIES	SUPPLIES	4,054	4,900	4,900	4,900	4,900
5-161-301.00	UTILITY LINES	MAINTENANCE	34,351	35,000	35,000	35,000	35,000
5-161-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	18,095	28,000	28,000	28,000	22,000
5-161-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,826	3,000	3,000	3,000	3,000
5-161-308.00	METERS	MAINTENANCE	4,937	6,500	6,500	10,000	10,000
5-161-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	-	-	-	-	-
5-161-310.00	LAND/GROUNDS	MAINTENANCE	259	250	315	315	300
5-161-311.00	UTILITY PLANTS	MAINTENANCE	265	500	500	500	500
5-161-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	2,032	2,000	2,000	3,000	2,000
5-161-314.00	TRANSFORMERS	MAINTENANCE	34,020	35,000	35,000	2,500	35,000
5-161-401.00	ELECTRICAL	SERVICES	3,908	3,700	3,700	3,784	3,898
5-161-402.00	AUDITS/CONSULTANTS FEES	SERVICES	21,021	30,713	30,713	30,713	-
5-161-402.15	STATE FEES	SERVICES	-	-	-	-	-
5-161-402.80	SPECIAL SERVICES-TREE TRIM	SERVICES	137,417	150,000	150,000	150,000	150,000
5-161-403.00	TELEPHONE	SERVICES	1,902	2,300	2,300	3,161	3,256
5-161-404.00	GAS	SERVICES	815	850	850	766	818
5-161-405.00	WATER	SERVICES	225	250	250	233	240
5-161-405.50	DRAINAGE CHARGE	SERVICES	-	-	574	574	765
5-161-406.00	SEWER	SERVICES	249	275	275	248	256

Electric Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-161-406.50	GARBAGE	SERVICES	985	1,000	1,000	586	-
5-161-406.60	DISPOSAL FEES	SERVICES	2,401	3,000	3,000	4,300	4,300
5-161-408.00	RENTAL & LEASES	SERVICES	40	-	-	-	-
5-161-408.10	RENTALS/LEASES-FLEET	SERVICES	39,155	18,000	18,000	25,000	20,000
5-161-415.00	JANITORIAL SERVICES	SERVICES	-	-	-	-	2,200
5-161-424.00	SERVICE CONTRACTS	SERVICES	43,325	26,000	26,000	26,000	38,150
5-161-425.00	LABORATORY TEST FEES	SERVICES	2,983	3,500	3,500	3,180	3,300
5-161-450.00	OTHER SERVICES	SERVICES	8,775	6,500	6,500	10,000	6,800
5-161-702.00	BUILDINGS	SUPPLIES	3,112	2,500	2,500	2,579	-
5-161-704.00	UTILITY LINES	SUPPLIES	2,584	12,000	12,000	12,000	312,000
5-161-704.10	UTILITY LINES-CONTRACTORS	SUPPLIES	32	-	-	-	-
5-161-707.00	TRANSFORMERS	SUPPLIES	1,024	-	-	-	-
5-161-708.00	METERS	SUPPLIES	16,649	8,000	10,000	16,000	15,000
5-161-708.10	SVC INSTALLS	SUPPLIES	9,097	4,000	4,700	10,000	10,000
5-161-710.00	MACHINERY/EQUIPMENT	SUPPLIES	15,603	2,300	2,300	2,300	2,300
5-161-714.10	SCADA COMMUNICATIONS	SUPPLIES	-	-	-	-	8,000
5-161-715.00	OTHER CAPITAL	SUPPLIES	4,664	-	-	-	-
5-161-804.00	UTILITY LINES	CAPITAL	34,740	124,000	124,000	45,000	128,500
5-161-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	125,040	55,000	72,000	122,000	98,270
5-161-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	160,421	215,000	198,000	77,000	203,000
5-161-807.00	TRANSFORMERS	CAPITAL	180,949	365,000	365,000	250,000	181,836
5-161-808.00	METERS	CAPITAL	5,871	12,000	10,000	10,000	6,318
5-161-808.10	SVC INSTALL	CAPITAL	7,988	6,000	5,300	8,500	8,659
5-161-809.10	STREET LIGHTS/SIGNALS	CAPITAL	3,298	7,000	7,000	7,000	6,020
5-161-810.00	MACHINERY/EQUIPMENT	CAPITAL	64,294	-	-	-	-
5-161-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	220,000	208,000	196,211	554,300
5-161-814.20	FIBER EXPANSION	CAPITAL	-	-	12,000	14,210	-
5-161-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	10,599	11,150	11,150	10,632	10,951
5-161-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	26,352	35,000	35,000	32,000	43,000
5-161-908.10	MILEAGE	SUNDRIES	278	500	500	-	500
5-161-950.00	OTHER SUNDRY	SUNDRIES	373	400	400	407	450
TOTAL DEPT 161 BEFORE ADJ			1,987,894	2,425,360	2,425,360	2,049,579	2,975,415
ACCRUED COMP			(4,940)	-	-	-	-
TOTAL DEPT 161 AFTER ADJ			1,982,954	2,425,360	2,425,360	2,049,579	2,975,415

Electric Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
ELECTRIC SUPERINTENDENT	30	1.00
ASSISTANT SUPERINTENDENT	30	1.00
ELECTRIC CREW LEADER	26	1.00
SR LINEWORKER	24-26	3.00
LINEWORKER II	24	1.00
APPRENTICE LINEWORKER	18-20	4.00
FY20-21 BUDGET		11.00
FY19-20 BUDGET		11.00

Capital Budget

There are budgeted capital projects in the Electric Department (161) funded by operating revenues (e.g. electric rates).

G/L	804.00 U-LINES IN-HOUSE	804.20 U-LINES CONTRACTORS	807.00 TRANS- FORMERS	TOTAL
FY21 BUDGET - MAJOR PROJECTS				
ROTTEN POLE CHANGEOUT	25,000	60,000	6,632	91,632
SMART GRID DEVICES	65,000			65,000
AUTO PROTECTION DEVICES	30,000			30,000
BISD ADMIN BLD - OH LINE & TRANSFORMER UPGRADE	8,500		4,000	12,500
CHAPPELL HILL/ROSS STS - CIRCUIT UPGRADES		73,000	17,000	90,000
W MAIN FROM RR TRACKS - LINE UPGRADES		70,000	10,000	80,000
ANNUAL SERVICE REPLACEMENTS (TRANSFORMERS)			51,599	51,599
ANNUAL NEW SERVICE INSTALLS (TRANSFORMERS)			6,560	6,560
UNFORESEEN PROJECTS			86,045	86,045
TOTAL MAJOR PROJECTS	128,500	203,000	181,836	513,336
808.00 METERS - NEW SERVICES				6,318
808.10 NEW SERVICES INSTALLS				8,659
809.10 NEW STREET LIGHTS				6,020
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)				98,270
813.00 VEHICLES/EQUIPMENT				554,300
TOTAL FY21 PAYGO CAPITAL PROJECTS BUDGET				1,186,903

Capital Budget

Electric Fund

Fund 102

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY22	FY23	FY24	FY25	FY26
161	804.00 UTILITY LINES	49,000	40,000	68,000	58,000	47,500
161	804.10 UTILITY LINES-CONTINGENCY	98,270	98,270	98,270	98,270	98,270
161	804.20 UTILITY LINES-CONTRACTORS	165,500	211,000	180,000	174,000	252,500
161	807.00 TRANSFORMERS	181,836	181,836	181,836	181,836	181,836
161	808.00 METERS	6,318	6,318	6,318	6,318	6,318
161	808.10 SVC INSTALL	8,659	8,659	8,659	8,659	8,659
161	809.10 STREET LIGHTS/SIGNALS	6,020	6,020	6,020	6,020	6,020
161	813.00 VEHICLES/LARGE EQUIPMENT	250,000	-	229,000	59,410	380,507
160	814.10 SCADA	15,000	20,000	-	-	-
161	814.10 SCADA	-	30,000			
TOTAL		780,603	602,103	778,103	592,513	981,610

O&M IMPACT OF CAPITAL PLAN

Key assumptions regarding the O&M impact of the Capital Plan include:

- Continuation of rotten pole changeout, line upgrades and the addition of smart grid devices and auto protection devices improves system reliability and reduces power outages and service call costs;
- Timely replacement of transformers and meters improves accuracy of kWh consumption measures and revenues;
- Replacement of vehicles is O&M neutral with an increase in TML insurance costs offset by lower fuel and maintenance costs; and
- SCADA upgrades should enhance system reliability.

Capital Plan

Electric Fund

Fund 102

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	OUT	2,012,712	1,922,619	1,922,619	1,869,021	1,925,367
6-000-602.60	INTERFUND TRNSF-COMM PROJ	OUT	-	-	-	10,000	-
6-000-603.00	INTERFUND TRNF-GAS	IN	(181,301)	(195,511)	(195,511)	(193,814)	(199,696)
6-000-604.00	INTERFUND TRNF-WATER	IN	(219,427)	(236,955)	(236,955)	(229,862)	(241,466)
6-000-605.00	INTERFUND TRNSF-SEWER FUNE	IN	(118,771)	(128,260)	(128,260)	(124,421)	(130,702)
6-000-606.00	INTERFUND TRNF-SANITATION	IN	(83,432)	(89,954)	(89,954)	(61,218)	(30,021)
TOTAL NET TRANSFERS			1,409,781	1,271,939	1,271,939	1,269,706	1,323,482

Transfers

Electric Fund

Fund 102

Transfers

Electric Fund

Fund 102

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Gas Fund



Gas Fund

History

In 1880, The Dallas News announced, "Brenham now has gas." Natural gas was discovered in an oilfield near Brenham with sufficient quantities to supply the city. The City of Brenham recognized the economic importance in having a natural gas system, which could attract manufacturing to the area. Next to an adequate water supply, natural gas was a critical resource for manufacturing because it was a cheap fuel source relative to what was available at that time. Despite the City's willingness to grant franchises to interested venture capitalists, problems arose in raising adequate funding for this venture. It took many years after its discovery to actually get natural gas into Brenham.

Artificial (manufactured) gas was used in the interim. Between 1912 and 1913, a gas plant was constructed and three miles of gas main was laid with connections throughout the City. The manufactured gas was provided by the Brenham Gas Company, a private entity, and was used by customers for lighting, cooking and heating. In 1919, the Brenham Gas Company was sold to Brenham Compress, Oil and Manufacturing who also owned the City's small electric system. In 1924, Brenham Compress, Oil and Manufacturing sold both businesses to Texas Public Utilities Company (e.g. Texas Power and Light Company or TPLC).

On December 24, 1924, the City passed an ordinance granting a franchise until December 1, 1974, to TPLC and its' successors allowing the construction, maintenance, and operation of a gas system for the distribution of either artificial or natural gas for lighting, heating, power, and other purposes. TPLC kept the electric system but sold the gas system in 1928 to Texas Cities Gas Company.

In 1929, Texas Cities Gas Company transitioned the City of Brenham from artificial to natural gas. A big celebration was held on April 9, 1929 with the lighting of a gas flare at the top of a thirty-foot torch near the regulator station on Lubbock Street. It took almost 50 years from the time natural gas was discovered to get natural gas into Brenham.

Sometime after 1929, the gas system changed ownership as the City granted a new franchise to the Brenham Gas Distribution Company owned by the Texas Southeastern Gas Company. Near the end of 1959, the City held a bond election for \$625,000 of debt to purchase the gas distribution system from Texas Southeastern Gas Company. The purchase transaction was completed in early 1960.

Gas Fund

Timeline

Overview

- 1880 Natural gas discovered near Brenham.
- 1912-13 Brenham Gas Company constructs an artificial (manufactured) gas plant and distribution system installed.
- 1919 Brenham Gas Company bought by Brenham Compress, Oil and Manufacturing.
- 1924 Brenham Compress, Oil and Manufacturing sells gas system to Texas Public Utilities Company (e.g. Texas Power and Light Company or TPLC). City grants a franchise to TPLC.
- 1928 TPLC sells gas system to Texas Cities Gas Company.
- 1929 City transitions from artificial to natural gas.
- 1959 City holds bond election for \$625,000 in debt to purchase gas system.
- 1960 City completes purchase of gas system from Texas Southeastern Gas Company.

Gas Fund

Fund 103

Fund Description

The Gas Fund (Fund 103) is the primary operating fund for natural gas distribution services. The Gas Fund is an enterprise fund and falls within the business-type funds category. Gas is purchased under a MuniGas joint gas purchasing program at a discount from prevailing market prices. West Texas Gas is the supplier/marketer with Energy Transfer providing Oasis Pipeline transport to the City gate. Like electric, gas purchase costs are billed (passed-through) to customers monthly and accounted for in Fund 123.

Revenues

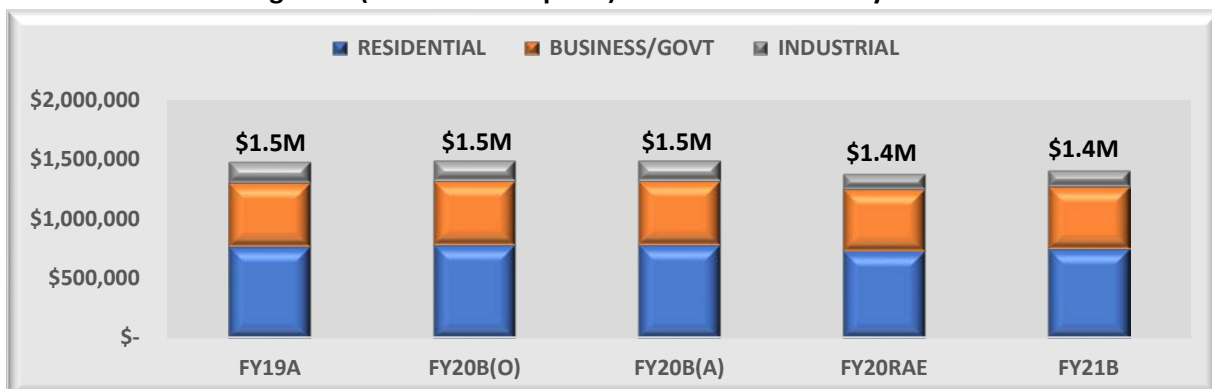
Charges for services for FY20-21 are projected at \$1.4 million and are net of uncollectible accounts. This is a change of \$29,861 or 2.1 percent over FY20 RAE (Revised Annual Estimate) and (\$84,049) or (5.6) percent less than FY19-20 Budget.



Approximately 99 percent (\$1.4 million) of Gas Fund charges for services revenue comes from billed consumption measured in mcf. Revenue assumptions include:

- Continued growth in residential customers with new subdivision additions;
- A 3.5 percent increase in mcf consumption sales over RAE, as RAE reflected mild winter and low use of natural gas for heating;
- No changes in natural gas rates; and
- Relatively stable distribution of billed consumption revenues by rate class (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class

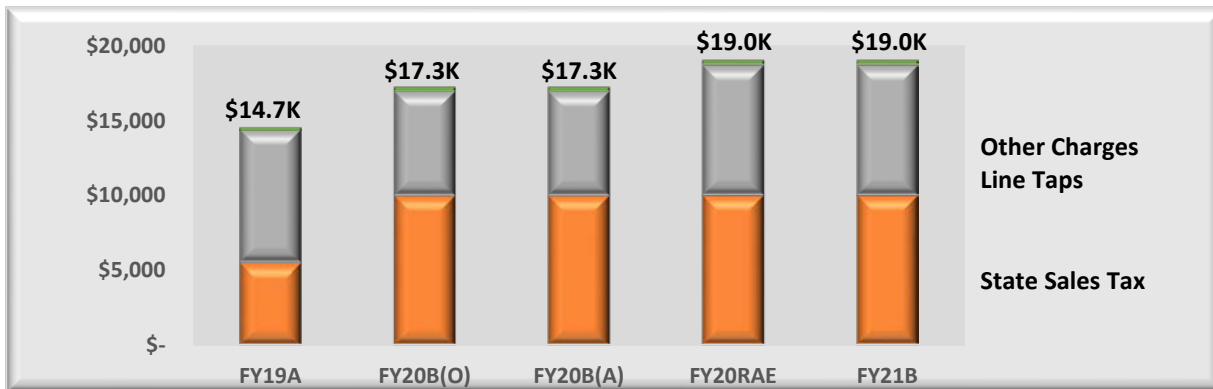


Gas Fund

Revenues (continued)

Approximately 1 percent or \$19,030 of charges for services revenues are from reight services, state sales tax, line taps, and other miscellaneous charges. State sales tax is collected from customers by the City and remitted to the state monthly. Revenue projections for other sources were based on one or more factors, including:

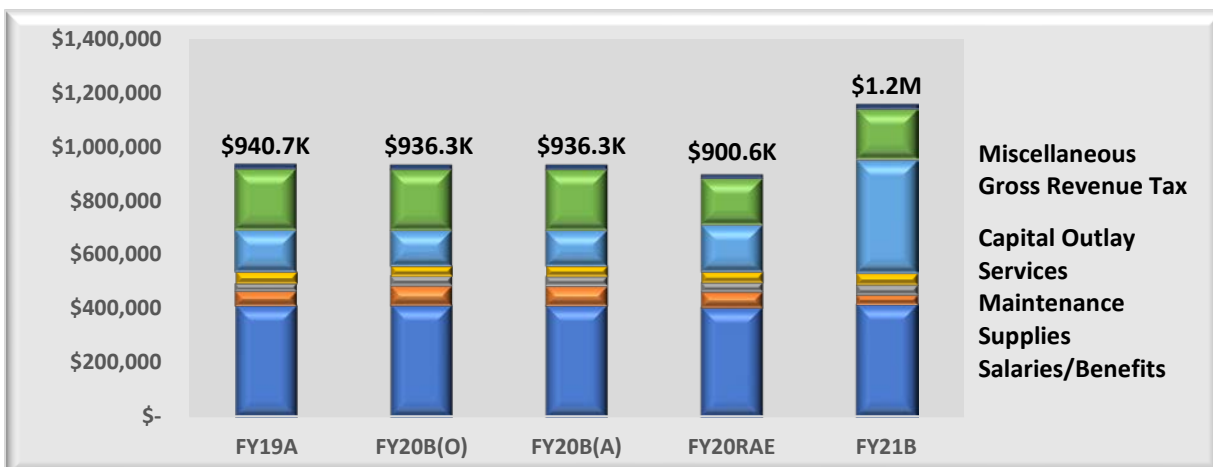
- Historic run rates feeding a linear model/formula to forecast future revenues; and
- Other economic factors, expansion plans, new programs, etc.



Operating Expenditures

Budgeted operating expenditures are \$1,158,999. This is an increase of \$258,431 or 28.7 percent over FY20 RAE and an increase of \$222,671 or 23.8 percent over FY19-20 Budget. Capital expenditures are the primary budget driver and include:

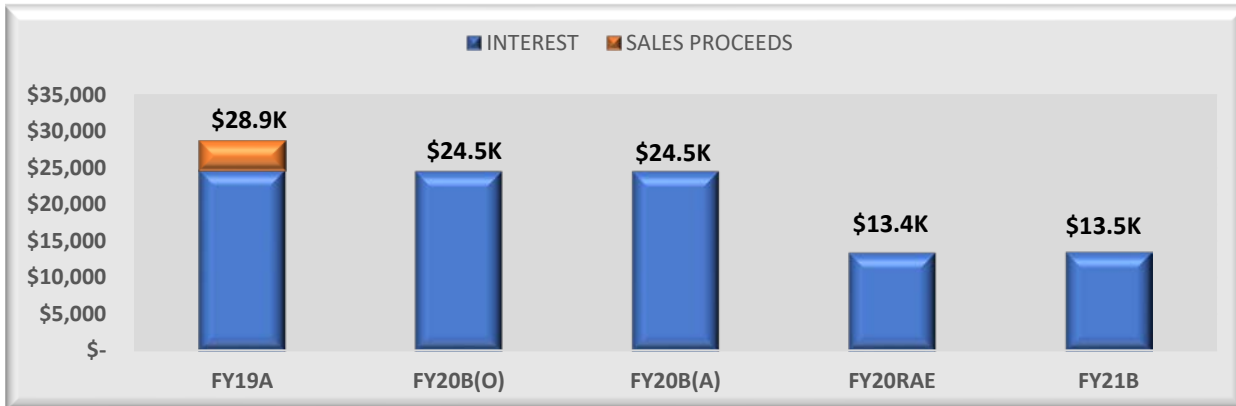
- \$145,000 for opening of a second City gate at Blue Bell Road;
- \$80,000 for East Blue Bell Road main extension (Phase II);
- \$22,000 for Liberty Village Phase I gas service;
- \$43,000 for testing of existing gas main per Texas Railroad Commission requirements; and
- Continued poly valve additions and steel main replacements.



Gas Fund

Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$13,500 and include interest income and proceeds from the sale of non-capital and capitalized assets.



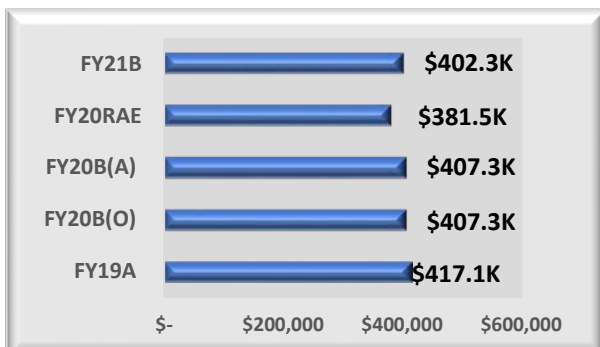
The Gas Fund has no outstanding debt.

Gas Fund

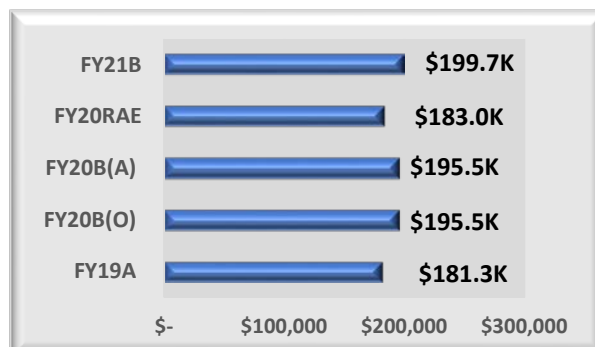
Transfers

Transfers-out totaling \$602,034 to the General and Electric Funds are budgeted for reimbursement of shared service costs from departments with budgets in those funds. The General Fund transfer-out is budgeted at \$402,338. The Electric Fund transfer-out is budgeted at \$199,696.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results for the distribution and natural gas wholesale businesses and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2015-16	ACTUAL	1,660,172	-	131,981	=	1,528,191	12.6
2016-17	ACTUAL	1,391,159	-	121,006	=	1,270,153	11.5
2017-18	ACTUAL	1,488,440	-	121,999	=	1,366,441	12.2
2018-19	ACTUAL	1,499,098	-	94,171	=	1,404,927	15.9
2019-20	BUDGET(0)	1,492,925	-	94,171	=	1,398,754	15.9
2019-20	BUDGET(A)	1,492,925	-	94,171	=	1,398,754	15.9
2019-20	RAE	1,583,586	-	94,171	=	1,489,415	16.8
2020-21	BUDGET	1,260,487	-	94,171	=	1,166,316	13.4

Note: Current assets shown above, includes over-collection/rate mitigation balances and MuniGas cash requirements.

When excluding these reserves, the Budget current ratio decreases from 10.2 to 3.1.

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. Cash reserve balances from over-collection of pass-through gas commodity purchase costs are excluded from days policy calculation. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

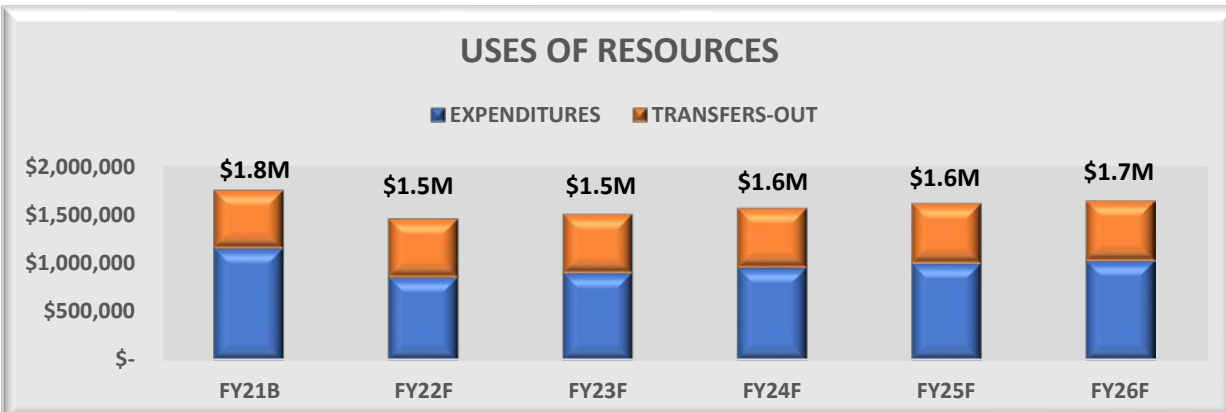
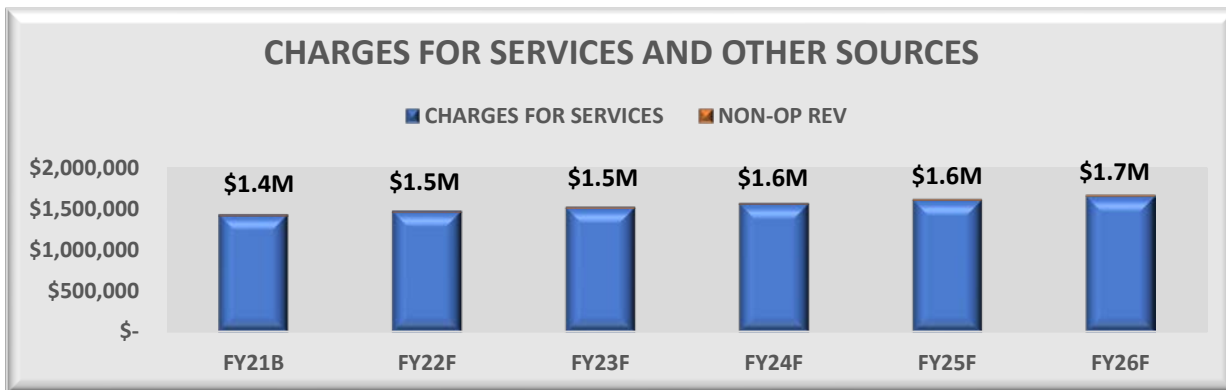
FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	GAS RESERVES	NET CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY					
2015-16	ACTUAL	1,336,474	3,662	1,329,436	(390,516)	938,920	256.4	196.4
2016-17	ACTUAL	1,357,396	3,719	1,023,222	(144,618)	878,604	236.3	176.3
2017-18	ACTUAL	1,439,251	3,943	1,120,069	(182,122)	937,947	237.9	177.9
2018-19	ACTUAL	1,510,254	4,138	1,158,677	(238,371)	920,306	222.4	162.4
2019-20	BUDGET(0)	1,514,656	4,788	1,152,504	(238,371)	914,133	190.9	130.9
2019-20	BUDGET(A)	1,514,656	4,788	1,152,504	(238,371)	914,133	190.9	130.9
2019-20	RAE	1,448,692	3,969	1,243,165	(376,978)	866,187	218.2	158.2
2020-21	BUDGET	1,747,533	4,788	920,066	(376,978)	543,088	113.4	53.4

Financial 5-Year Forecast

The financial forecast for the Gas Fund (Fund 103) indicates gas revenues are sufficient for covering operating expenses and the capital plan after FY20-21. An increase in gas rates may be needed should future expenditures outpace future revenue growth. Total uses of resources almost align with revenues and other sources over the five year period. Operating expenditures include revenue/reserve funded vehicle replacements in FY24, FY25 and FY26.

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2015-16	ACTUAL	\$ 1,253,416	\$ 843,722	\$ (2,033)	\$ 9,935	\$ (500,654)	\$ (83,058)		
2016-17	ACTUAL	\$ 1,343,978	\$ 848,048	\$ (1,017)	\$ 16,785	\$ (525,116)	\$ (13,418)		
2017-18	ACTUAL	\$ 1,500,363	\$ 876,620	\$ -	\$ 19,475	\$ (582,106)	\$ 61,111		
2018-19	ACTUAL	\$ 1,493,520	\$ 940,657	\$ -	\$ 28,851	\$ (598,448)	\$ (16,734)		
2019-20	BUDGET(0)	\$ 1,508,483	\$ 936,328	\$ -	\$ 24,500	\$ (602,828)	\$ (6,173)		
2019-20	BUDGET(A)	\$ 1,508,483	\$ 936,328	\$ -	\$ 24,500	\$ (602,828)	\$ (6,173)		
2019-20	RAE	\$ 1,394,573	\$ 900,568	\$ -	\$ 16,402	\$ (564,526)	\$ (54,119)		
2020-21	BUDGET	\$ 1,424,434	\$ 1,158,999	\$ -	\$ 13,500	\$ (602,034)	\$ (323,099)		
2021-22	FORECAST	\$ 1,466,621	\$ 857,787	\$ -	\$ 13,500	\$ (607,035)	\$ 15,298		
2022-23	FORECAST	\$ 1,510,073	\$ 900,980	\$ -	\$ 13,500	\$ (610,601)	\$ 11,992		
2023-24	FORECAST	\$ 1,554,829	\$ 959,014	\$ -	\$ 13,500	\$ (615,700)	\$ (6,385)		
2024-25	FORECAST	\$ 1,600,928	\$ 1,003,152	\$ -	\$ 13,500	\$ (619,365)	\$ (8,089)		
2025-26	FORECAST	\$ 1,648,410	\$ 1,027,556	\$ -	\$ 13,500	\$ (623,036)	\$ 11,318		

Gas Fund



Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	1,493,520	1,508,483	1,508,483	1,394,573	1,424,434
TOTAL REVENUES	1,493,520	1,508,483	1,508,483	1,394,573	1,424,434
OPERATING EXPENDITURES					
SALARIES	410,077	410,926	410,011	402,211	414,591
SUPPLIES	56,065	73,357	73,422	60,598	38,392
MAINTENANCE	27,473	34,875	34,875	33,275	35,375
CONTRACTUAL SERVICES	42,717	38,400	38,989	40,140	42,225
CAPITAL OUTLAY (CASH BASIS)	156,937	133,829	133,829	175,120	421,567
GROSS REVENUE TAX	226,156	226,441	226,441	173,864	187,635
MISCELLANEOUS	21,231	18,500	18,761	15,360	19,214
TOTAL OPERATING EXPENDITURES	940,657	936,328	936,328	900,568	1,158,999
OPERATING INCOME (LOSS)	552,863	572,155	572,155	494,005	265,435
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	24,639	24,500	24,500	13,431	13,500
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	4,212	-	-	2,971	-
TOTAL NONOPERATING REVENUES (EXP)	28,851	24,500	24,500	16,402	13,500
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	581,714	596,655	596,655	510,407	278,935
TRANSFERS IN					
TRANSFERS OUT	(598,448)	(602,828)	(602,828)	(564,526)	(602,034)
TOTAL TRANSFERS IN/(OUT)	(598,448)	(602,828)	(602,828)	(564,526)	(602,034)
CHANGE IN NET POSITION DISTRIBUTION					
	(16,734)	(6,173)	(6,173)	(54,119)	(323,099)
NOTE:					
FUND 123 GAS COMMODITY COST (PASS-THROUGH)					
TOTAL REVENUES	1,751,255	1,742,869	1,742,869	1,107,406	1,274,270
TOTAL EXPENDITURES	1,695,006	1,742,869	1,742,869	968,799	1,274,270
CHANGE IN NET POSITION GAS	56,249	-	-	138,607	-

Gas Fund

Key Performance Index (KPIs)

Pipeline constructed of cast and wrought iron, as well as bare steel, are among those pipelines that pose the highest-risk of gas leaks and incidents. Nationally, there has been an acceleration in the replacement of these old materials. Approximately 97 percent of natural gas distribution pipelines in the U.S. were made of plastic or coated steel at the end of 2018. The remaining 3 percent is mostly iron pipe. All steel in the City's system is coated and under cathodic protection.

System Reliability Measures	Actual	Goal	Benchmarks
Steel Pipe Mains as % of Total Pipe (Base on miles)	16.00%	< 36%	National Avg - 36%
Number of Steel Services as % of Total Services	6.06%	< 25%	National Avg - 25%

At the City gate, natural gas is transferred from an intrastate pipeline (OASIS) to the City's local distribution system. At the point of transfer, the supplier measures the gas for billing. The difference between the City-gate measurement and the gas volumes sold to Brenham customers is treated as unaccounted-for gas. According to PHMSA, there are two main reasons for this "lost" gas. The first is leaks. The second is measurement issues caused by inconsistent meters.

System Efficiency Measures	Actual	Goal	Benchmarks
Unaccounted For Gas (Line Loss)	1.39%	< 3%	Industry Experts-3%

For natural gas to be a viable energy alternative to electricity, the City has to keep it affordable. Affordability is based on comparison of the City's average residential bill to EIA data for Texas.

System Affordability Measures	Actual	Goal	Benchmarks
Average Monthly Residential Bill per 1000 Cubic Feet	\$9.61	< EIA	EIA TX - \$10.61 (2019)

The current ratio and days reserves are used as financial measures. The Gas Fund has a high current ratio. The fund is below the 60-day reserve policy; however, the high current ratio indicates that lower days reserves for this fund are adequate. When adjusted by excluding commodity reserves, the current ratio is 7.2 which is above 1.0.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	13.4	>1.0	BEST PRACTICES >1.0
Days Reserves (Excludes Commodity Reserves)	113.4	60 DAYS	POLICY - 60 DAYS

Gas Fund

Fund Balance

<i>IN \$</i>	FY19	FY20*		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
WORKING CAPITAL BASIS*					
BEGINNING BALANCE	1,366,441	1,404,927	1,404,927	1,404,927	1,489,415
CHANGE IN DISTRIBUTION	(16,734)	(6,173)	(6,173)	(54,119)	(323,099)
CHANGE IN COMMODITY PASS-THROUGH	56,249	-	-	138,607	-
OTHER CAFR ADJUSTMENTS	(1,028)	-	-	-	-
ENDING BALANCE	1,404,927	1,398,754	1,398,754	1,489,415	1,166,316

* CURRENT ASSETS LESS CURRENT LIABILITIES

Fund Balance
Gas Fund
Fund 103

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-602.00	GAS UTIL REVENUES	CHGS FOR SVCS	1,479,545	1,492,008	1,492,008	1,376,368	1,406,229
4-613.00	RELIGHT SERVICE	CHGS FOR SVCS	-	-	-	30	30
4-632.00	STATE SALES TAX	CHGS FOR SVCS	5,535	10,000	10,000	10,000	10,000
4-655.00	LINE TAPS	CHGS FOR SVCS	8,890	7,000	7,000	8,700	8,700
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	252	300	300	300	300
4-710.00	INTEREST EARNED	INV INCOME	4,500	4,500	4,500	4,500	4,500
4-710.30	INTEREST-TEXPOOL	INV INCOME	20,139	20,000	20,000	8,931	9,000
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	3,752	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	460	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			1,523,073	1,533,808	1,533,808	1,408,829	1,438,759
LESS NON-OPERATING REVENUES							
	INVESTMENT INCOME		(24,639)	(24,500)	(24,500)	(13,431)	(13,500)
	MISCELLANEOUS, NET		(4,212)	-	-	-	-
	SUBTOTAL NON-OPERATING		(28,851)	(24,500)	(24,500)	(13,431)	(13,500)
ALLOWANCE FOR DOUBTFULL ACCOUNTS			(702)	(825)	(825)	(825)	(825)
TOTAL NET CHARGES FOR SERVICES			1,493,520	1,508,483	1,508,483	1,394,573	1,424,434

NOTE:

FUND 123 GAS WHOLESALE POWER COST (PASS-THROUGH) REVENUES

4-602.00	GAS UTIL REVENUES	CHGS FOR SVCS	2,478,580	2,534,230	2,534,230	2,202,911	2,279,076
4-611.00	GAS COST ADJUSTMENT	CHGS FOR SVCS	(727,326)	(791,361)	(791,361)	(1,095,505)	(1,004,806)
TOTAL OPERATING AND NON-OPERATING REVENUES			1,751,255	1,742,869	1,742,869	1,107,406	1,274,270

Gas Fund

Dept 100 Non-Dept Direct

This department is used to account for Gas Fund expenditures for franchise tax paid to the General Fund. The Gas Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	226,156	226,441	226,441	173,864	187,635
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 100	226,156	226,441	226,441	173,864	187,635

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	226,156	226,441	226,441	173,864	187,635
TOTAL DEPT 100			226,156	226,441	226,441	173,864	187,635

Gas Fund

NOTE:

FUND 123 GAS WHOLESALE POWER COST (PASS-THROUGH) REVENUES

5-100-705.00	GAS PURCHASE COST	COST OF SERVIC	1,695,006	1,742,869	1,742,869	968,799	1,274,270
5-100-706.00	OASIS INTERCONNECT	COST OF SERVIC	-	-	-	-	-
TOTAL FUND 122 DEPT 100			1,695,006	1,742,869	1,742,869	968,799	1,274,270

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	7,480	4,525	4,525	4,525	4,525
TOTAL DEPT 110 AFTER ADJ	7,480	4,525	4,525	4,525	4,525
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(702)	(825)	(825)	(825)	(825)
TOTAL DEPT 110 AFTER ADJ	6,778	3,700	3,700	3,700	3,700

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	702	825	825	825	825
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	6,778	3,700	3,700	3,700	3,700
TOTAL DEPT 110			7,480	4,525	4,525	4,525	4,525

Gas Fund

Dept 162 Gas

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. At the regulator stations, the gas pressure is decreased for distribution to gas customers. The department maintains, replaces, and constructs gas lines that range from one-half 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 425,000 mcfs of gas and servicing more than 4,500 customers. The department is on call 24/7 and is dedicated to the safe distribution of natural gas.

Programs and Services

CUSTOMER SERVICE	METER TESTING, INSTALLS OR REPLACEMENTS
	SERVICE INSTALLS OR REPLACEMENTS
	NEW MAIN CONSTRUCTION
	REGULATOR UPGRADES OR REPLACEMENTS
SYSTEM OPERATIONS	ODORIZATION PROGRAM
	DAMAGE PREVENTION PROGRAM
	PRESSURE MONITORING PROGRAM (SCADA)
SYSTEM MAINTENANCE	CATHODIC PROTECTION PROGRAM
	LEAK PREVENTION PROGRAM
	ATMOSPHERIC PROTECTION PROGRAM
	DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM (DIMP)
	POLY VALVE ADDITIONS PROGRAM
	STEEL MAIN REPLACEMENT PROGRAM
	REGULATOR (STATIONS) REBUILD PROGRAM
GAS SURVEY PROGRAM	
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Gas Fund

Goals and Objectives

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Install second feed into town;	GC3
➤ Improve billing accuracy by testing commercial meters and replacing older residential meters;	GC1
➤ Prevent atmospheric corrosion with protective painting;	GC3
➤ Extend polyethylene mains to new subdivisions;	GC1
➤ Install new polyethylene valves in our system to assist with emergency shut down; and	GC3
➤ Educate the general public with issues such as safety and the economical uses of natural gas.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	413,291	410,926	410,011	402,211	414,591
SUPPLIES	56,065	73,357	73,422	60,598	38,392
MAINTENANCE	27,473	34,875	34,875	33,275	35,375
SERVICES	42,717	38,400	38,989	40,140	42,225
CAPITAL OUTLAY	156,937	133,829	133,829	175,120	421,567
SUNDRIES	14,453	14,800	15,061	11,660	15,514
TOTAL DEPT 162 BEFORE ADJ	710,937	706,187	706,187	723,004	967,664
PERSONNEL - ACCRUED COMP	(3,214)	-	-	-	-
TOTAL DEPT 162 AFTER ADJ	707,723	706,187	706,187	723,004	967,664
FTES	5.00	5.00	5.00	5.00	5.00

Gas Fund

Decision Packages in FY21 Budget

NONE

Output Measures

	FY19	FY20	FY21 TARGET
MCF Purchased	468,363	413,011	429,916
Avg Price MCF Purchased	\$3.62	\$2.34	\$2.96
MCF Sold	463,286	407,255	425,995
Avg Price MCF Sold	\$6.97	\$6.04	\$6.29
Average Monthly Customers Served	4,469	4,511	4,530

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-162-101.00	SALARIES & WAGES	PERSONNEL	252,279	255,799	255,799	257,919	266,765
5-162-102.00	OVERTIME PAY	PERSONNEL	8,339	8,000	8,000	8,000	8,000
5-162-103.00	OASDI/MEDICARE	PERSONNEL	19,906	21,865	21,865	20,381	22,770
5-162-103.02	MATCHING RETIREMENT	PERSONNEL	28,298	28,610	28,610	27,764	30,130
5-162-105.00	LONGEVITY PAY	PERSONNEL	4,840	5,123	5,123	5,461	5,918
5-162-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-162-105.03	STANDBY	PERSONNEL	10,364	10,000	10,000	10,000	10,000
5-162-106.00	MEDICAL INSURANCE	PERSONNEL	75,033	65,185	64,270	61,902	61,025
5-162-106.01	LIFE INSURANCE	PERSONNEL	985	956	956	1,005	995
5-162-106.02	LONG TERM DISABILITY	PERSONNEL	547	532	532	558	553
5-162-107.00	WORKERS' COMPENSATION	PERSONNEL	3,470	3,401	3,401	3,221	2,435
5-162-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	5,455	5,455	-	-
5-162-118.00	ACCRUED COMP TIME	PERSONNEL	3,214	-	-	-	-
5-162-201.00	CHEMICALS	SUPPLIES	1,999	2,100	2,100	2,228	2,550
5-162-202.00	FUEL	SUPPLIES	6,927	7,600	7,600	7,000	7,000
5-162-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,396	2,015	2,015	2,000	6,300
5-162-204.00	POSTAGE & FREIGHT	SUPPLIES	743	800	800	800	900
5-162-205.00	OFFICE SUPPLIES	SUPPLIES	7	300	300	120	300
5-162-206.00	EMPLOYEE RELATIONS	SUPPLIES	762	750	750	150	750
5-162-207.00	REPRODUCTION & PRINTING	SUPPLIES	117	450	450	450	600
5-162-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,989	2,200	2,200	3,100	2,000
5-162-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	41	150	150	150	150
5-162-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,004	1,042	1,042	1,000	1,042
5-162-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	1,550	1,000	1,000	1,000	200
5-162-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	52	-	65	-	-
5-162-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	973	600	600	600	600
5-162-250.00	OTHER SUPPLIES	SUPPLIES	3,855	3,500	3,500	3,500	3,500
5-162-301.00	UTILITY LINES	MAINTENANCE	6,172	10,000	10,000	7,000	9,000
5-162-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	2,974	2,000	2,000	3,500	3,500
5-162-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	5,311	4,500	4,500	4,500	4,500
5-162-308.00	METERS	MAINTENANCE	2,565	4,500	4,500	4,500	4,500
5-162-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	-	-	-	-	-
5-162-311.00	UTILITY PLANTS	MAINTENANCE	9,657	13,575	13,575	13,575	13,575
5-162-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	793	300	300	200	300
5-162-401.00	ELECTRICAL	SERVICES	3,026	3,200	3,200	2,876	2,962
5-162-402.00	AUDITS/CONSULTANTS FEES	SERVICES	6,680	8,500	8,500	8,500	8,500
5-162-402.15	STATE FEES	SERVICES	14,737	9,100	9,100	10,532	9,100
5-162-403.00	TELEPHONE	SERVICES	1,788	2,300	2,300	1,793	1,847
5-162-404.00	GAS	SERVICES	688	700	700	683	725
5-162-405.50	DRAINAGE CHARGE	SERVICES	-	-	526	526	701
5-162-406.50	GARBAGE	SERVICES	607	610	610	354	-
5-162-406.60	DISPOSAL FEES	SERVICES	13	50	50	50	50
5-162-408.00	RENTAL & LEASES	SERVICES	3,014	2,500	2,500	2,506	2,600
5-162-408.10	RENTALS/LEASES-FLEET	SERVICES	3,978	2,000	2,000	3,000	2,000
5-162-409.10	PUBLIC ED/INFORMATION	SERVICES	5,016	7,000	7,000	7,000	9,800

Gas Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-162-424.00	SERVICE CONTRACTS	SERVICES	1,301	520	583	400	2,020
5-162-425.00	LABORATORY TEST FEES	SERVICES	720	720	720	720	720
5-162-450.00	OTHER SERVICES	SERVICES	1,150	1,200	1,200	1,200	1,200
5-162-708.00	METERS	SUPPLIES	-	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	5,891	6,000	6,000	6,000	6,000
5-162-709.00	GAS REGULATORS	SUPPLIES	2,894	3,500	3,500	3,500	3,500
5-162-710.00	MACHINERY/EQUIPMENT	SUPPLIES	23,850	29,500	29,500	29,000	-
5-162-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	-	5,850	5,850	-	-
5-162-714.10	SCADA COMMUNICATIONS	SUPPLIES	2,016	6,000	6,000	-	3,000
5-162-804.00	UTILITY LINES	CAPITAL	2,202	63,239	63,239	22,000	331,037
5-162-804.10	UTILITY LINES-CONTINGENCY	CAPITAL	33,906	15,000	15,000	41,000	20,000
5-162-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	-	-	-	50,120	9,530
5-162-808.00	METERS	CAPITAL	43,523	42,090	42,090	42,000	45,000
5-162-808.10	NEW SERVICE INSTALLS	CAPITAL	14,713	8,000	8,000	14,000	10,000
5-162-809.00	GAS REGULATORS	CAPITAL	3,632	5,500	5,500	6,000	6,000
5-162-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	58,960	-	-	-	-
5-162-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	3,045	3,200	3,461	3,460	3,564
5-162-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	11,037	10,150	10,150	8,000	10,500
5-162-908.10	MILEAGE	SUNDRIES	277	700	700	200	700
5-162-950.00	OTHER SUNDRY	SUNDRIES	94	750	750	-	750
TOTAL DEPT 162 BEFORE ADJ			710,937	706,187	706,187	723,004	967,664
ACCRUED COMP			(3,214)	-	-	-	-
TOTAL DEPT 162 AFTER ADJ			707,723	706,187	706,187	723,004	967,664

Gas Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
GAS SUPERINTENDENT	27	1.00
GAS CREW LEADER	23	1.00
GAS TECH II	21	1.00
GAS TECH I	19	2.00
FY20-21 BUDGET		5.00
FY19-20 BUDGET		5.00

Capital Budget

Expenditures related to new services and the replacement of aged-out infrastructure and system upgrades are included in the Gas Department budget, financed by operating revenues (gas rates) or excess fund reserves.

FY21 BUDGET - MAJOR PROJECTS	G/L	804.00	804.20	TOTAL
		U-LINES IN-HOUSE	U-LINES CONTRACTORS	
NEW (2ND) CITY GATE STATION AT BLUE BELL ROAD		145,000	-	145,000
REPAIRS/TESTING OF EXISTING GAS MAIN PER TXRRRC		43,000	-	43,000
E BLUE BELL ROAD MAIN EXTENSION PHASE II		80,000	-	80,000
LIBERTY VILLAGE PHASE I		22,000	-	22,000
GAS MAIN FROM SSLC TO S CHAPPELL HILL FOR LIFT STATION		20,000	-	20,000
STEEL MAIN REPLACEMENTS		12,237	-	12,237
POLY VALVE ADDITIONS		8,800	-	8,800
COMPLETION OF BURLESON ST EXTENSION (80% OF COST IN FY20)			9,530	9,530
TOTAL MAJOR PROJECTS		331,037	9,530	340,567
808.00 METERS - NEW SERVICES				45,000
808.10 NEW SERVICES INSTALLS				10,000
809.00 GAS REGULATORS				6,000
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)				20,000
TOTAL FY21 PAYGO CAPITAL PROJECTS BUDGET				421,567

Capital Budget

Gas Fund

Fund 103

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital shown below. There are no new debt-funded projects planned.

DEPT #	GL ACCOUNT	FORECAST				
		FY22	FY23	FY24	FY25	FY26
162	804.00 UTILITY LINES	17,232	37,638	18,552	47,166	49,670
162	804.10 UTILITY LINES-CONTINGENCY	20,000	20,000	20,000	20,000	20,000
162	804.20 UTILITY LINES-CONTRACTORS	-	-	8,000	-	-
162	808.00 METERS	45,000	45,000	45,000	45,000	45,000
162	809.10 SVC INSTALL	10,000	10,000	10,000	10,000	10,000
162	809.00 REGULATORS	6,000	6,000	6,000	6,000	6,000
162	813.00 VEHICLES/LARGE EQUIPMENT	-	-	45,650	45,000	42,000
TOTAL		98,232	118,638	153,202	173,166	172,670

O&M IMPACT OF CAPITAL PLAN

Key assumptions regarding the O&M impact of the Capital Plan include:

- Replacement of vehicles is O&M neutral with an increase in TML insurance costs offset by lower maintenance costs;
- Replacement of steel pipe in the gas distribution system should reduce maintenance costs and improve water reliability;
- Added poly valves in the gas distribution system should improve system reliability and customer satisfaction limiting service disruptions and lost revenues during gas main repairs; and
- Gas main extensions around the City provide an alternative to electric power for residential conveniences and attract commercial/industrial development, increasing revenues used to pay for gas main extensions.

Capital Plan

Gas Fund

Fund 103

Transfers

Gas Fund

Fund 103

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Water Fund

Overview

Water Fund



Fund 104

History

Brenham's water system evolved out of the need for fire suppression. Since most downtown buildings were wooden structures, fire was a constant threat. After the burning of Brenham in 1866 by federal occupation troops, the Brenham Hook and Ladder Company was formed and 27 downtown cisterns were constructed over a 20 year period. The cisterns were used to collect rainwater from the roofs of nearby buildings which could then be used as a water source for firefighting. Water supply via the cisterns for fighting fires was limited by the amount of water in the cistern. Later use of the Silsby steam pumper only exhausted the cistern water supply faster. Despite the cisterns, in 1873, fire destroyed the buildings between Baylor and St. Charles streets and six more buildings were lost in 1877.

Some local businessmen saw a need for a water-works system with fire hydrants and a water supply to keep the cisterns full. The Brenham Water Company was formed in 1884. It was a private corporation with five-sixths ownership by Brenham citizens with a capital investment of \$35,000. The City of Brenham adopted a water ordinance providing for a system of water-works for the extinguishment of fires, sanitary and other purposes and granted the Brenham Water Company a franchise for supplying the city and its inhabitants with water. The contract term was for 25 years but included an option for the city to buy the water-works after 10 years. The city was to pay the Brenham Water Company \$3,000 a year for 35 fire hydrants. The Brenham Water Company constructed the water-works on the present day site of the Water Treatment Plant. The company set fire hydrants and laid mains. An 1885 map of Brenham done by the Sanford Company describes the water works facility as follows:

- Stand pipe system of water works
- Pumping station ½ mile south of business center (same location as plant today)
- 2 Deane compound duplex pumps (steam power/wood fuel)
- Capacity of 1,500,000 gallons per 24 hours
- Water supply of 2 wells fed by springs and reservoir for reserve purposes
- Iron stand pipe, 100 feet high and 14 feet diameter, 114,000 gallons (located where Church Street Tower is today)
- Domestic water pressure of 44 pounds
- Fire pressure of 85 pounds
- 4 miles of water pipes
- 35 double hydrants

Conflicts arose between the city and the Brenham Water Company soon after the water-works was put into operation. The city was dissatisfied with the timeliness of the new systems fire response which was remedied with supplemental contract terms approved by an ordinance in June of 1885. However, there was also some council concern over the city's ability to pay the rental amount agreed upon in the contract. In July of 1885, the council annulled both contracts with the Brenham Water Company which lead to lengthy litigation. The Texas Supreme Court ultimately ruled in favor of the city.

In 1894, the Brenham Water Company sold the water-works to the city for \$40,000. The city issued bonds for the purchase. Since 1894, the water system has continued to evolve with growth in population and technological advancements in pumps and motors, meters, pipe material, and water treatment processes.

Timeline

Overview

Water Fund

Fund 105

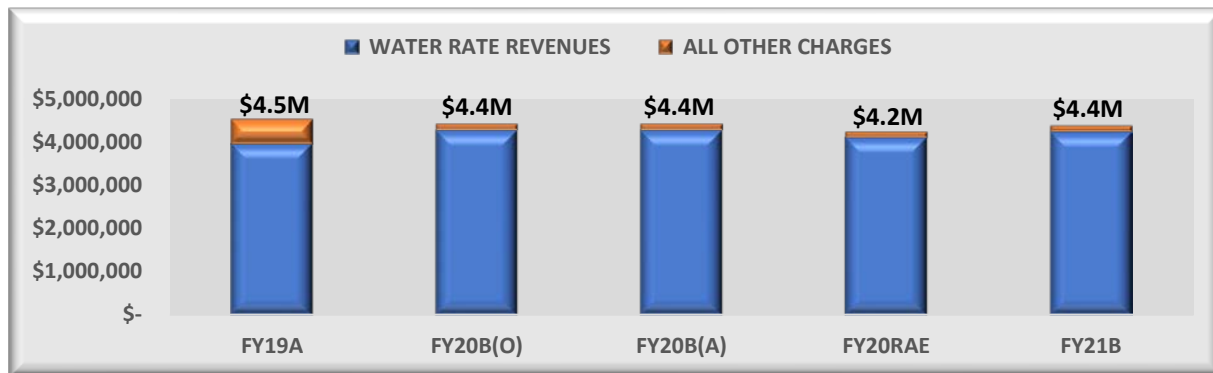
- 1884 City water ordinance and franchise to Brenham Water Works Company.
- 1894 City buys Brenham Water Works Company for \$40,000.
- 1911 New plant and water-works building erected.
- 1925 New water reservoir built on plant site.
- 1947 Brenham Banner Press publishes state department of health survey findings showing that the City failed to meet minimum standards of safe water supply. City takes action and hires Dick Mgebroff as City Sanitarian responsible for water and wastewater systems.
- 1948 Bonds issued for new water plant, elevated storage, new wells, closed water reservoir,
- 1949 City installs first deep well - 500 feet deep.
- 1950 Construction begins on new water plant. (Mammoth bones discovered.)
- 1951 Church Street Tower erected.
- 1952-1953 New water plant put into operation and state restores approval status.
- 1956 Well No. 11 installed on Kerr Street - 600 feet deep, 610 GPM.
- 1962 Atlow Tower erected on site of former Brenham Brick Factory.
- 1964 Well No. 12 installed on Old Airport - 800 feet deep, 520 GPM.
- 1965 New lime feeder put into operation at plant.
- 1969 Jeffries Tower erected.
- 1972 Brazos River Authority contract for surface water and new surface water treatment plant. 18" raw water line from Lake Somerville to plant.
- 1987 Major plant expansion from capacity of 3.5 MGD to 6.98 MGD.
- 1995 New 24" raw water line from Lake Somerville to plant.
- 2010 Westside Tower erected.
- 2019 774 additional (4100 in place) acre feet water secured from Brazos River Authority.

Fund Description

The Water Fund (Fund 104) is an enterprise fund and falls within the business-type funds category. The Water Fund is used to account for costs associated with water treatment, water distribution, and debt service. The City of Brenham contracts with the Brazos River Authority and receives water from Lake Somerville. Recovery of surface water purchase costs are included in water rates.

Operating Revenues

Operating revenues for FY20-21 are projected at \$4.4 million and are net of uncollectible accounts. This is an increase of \$131,245 or 3.1 percent above FY20 RAE (Revised Annual Estimate) and (\$40,387) or (0.9) percent decrease from FY19-20 Budget.



Approximately 97 percent (\$4.2 million) of Water Fund operating revenues comes from billed consumption measured in gallons. Revenue assumptions include:

- No changes in water rates;
- Water consumption estimates based on a normalized weather pattern;
- Slow commercial recovery from COVID-19 shutdowns; and
- Relatively stable distribution of billed consumption revenues by residential and commercial rate classes, including irrigation (see below).

Charges for (Billed Consumption) Services Revenues by Rate Class



Water Fund

Operating Revenues (continued)

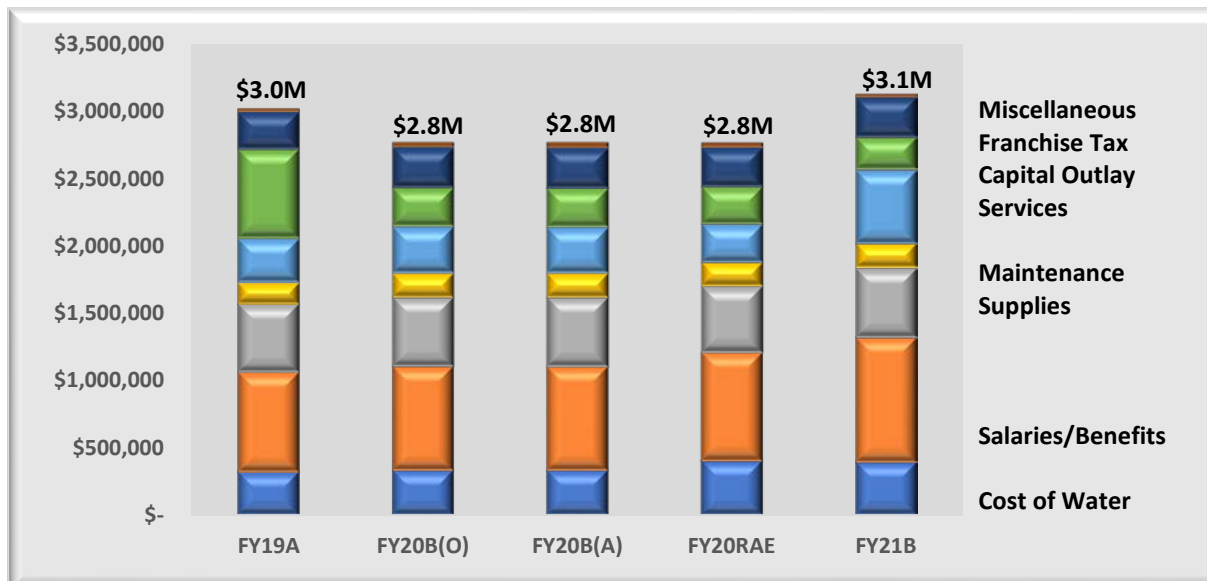
Most of the Water Fund's other charges for service revenue is from fire water sprinkler systems and line taps. Projections are based on historic run rates.



Operating Expenditures

Budgeted operating expenditures are \$3.1 million and excludes \$5.0 million in non-routine capital primarily funded with debt and FEMA grants. This is an increase of \$359,355 or 13.0 percent over FY19-20 RAE and an increase of \$358,561 or 12.9 percent over FY19-20 Budget. Budget drivers include:

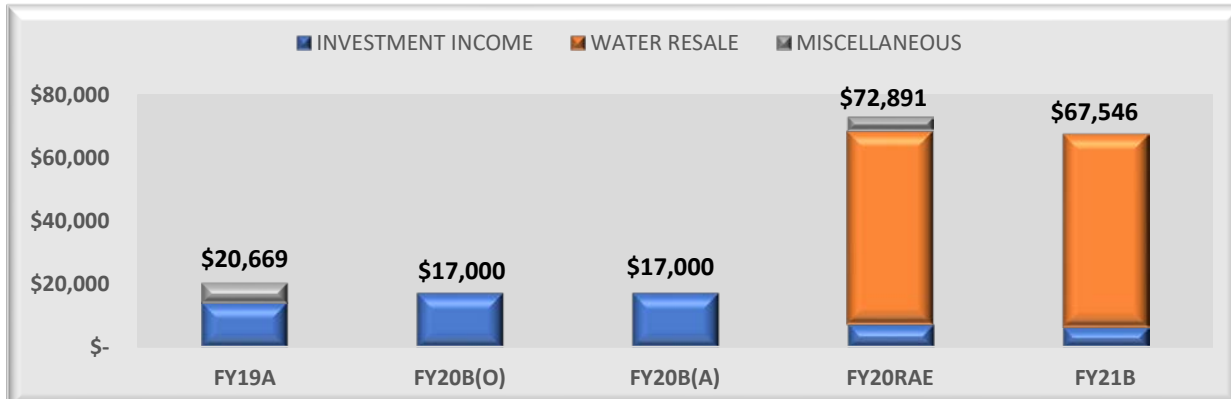
- Personnel additions, including 50 percent of a mechanic position at the treatment plant; 60 percent of a maintenance worker position in the Water Construction Department; and 25 percent of a Pre-Treatment Coordinator, previously budgeted in the Public Utilities Department; and
- One-time \$200,000 for engineer study and well testing for second water source.



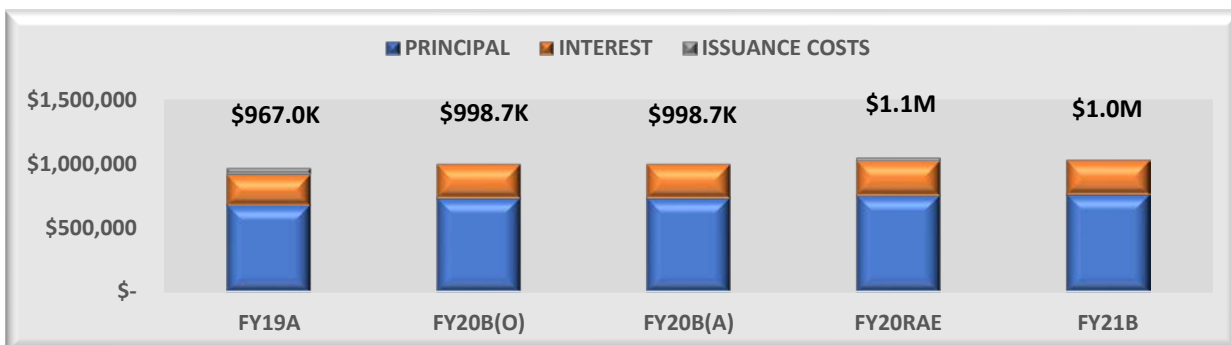
Water Fund

Nonoperating Revenues/(Expenditures)

Nonoperating revenues are projected at \$67,546, primarily a water resale agreement entered into in FY19-20 and a little interest income.



Nonoperating expenditures consist of debt principal and interest payments totalling \$1,029,334. Debt issued in FY20 included a \$750,000 new issue of 20-year certificates of obligation for rehabilitation of the Atlow Storage Tower, treatment plant upgrades, and reimbursement for the City's portion of some FEMA-related storm projects.

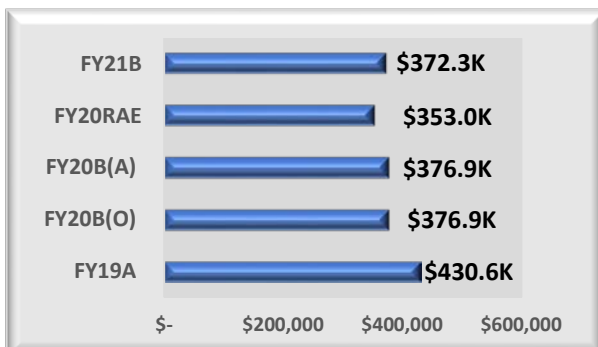


Water Fund

Transfers

Transfers-out of \$372,262 to the General Fund and \$241,466 to the Electric Fund are budgeted for reimbursement of shared service costs from departments with budgets in those funds.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2015-16	ACTUAL	1,971,568	-	815,706	=	1,155,862	2.4
2016-17	ACTUAL	2,365,054	-	876,684	=	1,488,370	2.7
2017-18	ACTUAL	2,888,422	-	871,386	=	2,017,036	3.3
2018-19	ACTUAL	3,027,597	-	1,050,813	=	1,976,784	2.9
2019-20	BUDGET(0)	3,030,954	-	1,050,813	=	1,980,141	2.9
2019-20	BUDGET(A)	3,030,954	-	1,050,813	=	1,980,141	2.9
2019-20	RAE	2,854,318	-	1,050,813	=	1,803,505	2.7
2020-21	BUDGET	1,992,902	-	1,050,813	=	942,089	1.9

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results. Cash reserves are below policy levels because of completed storm repair projects waiting on FEMA reimbursements.

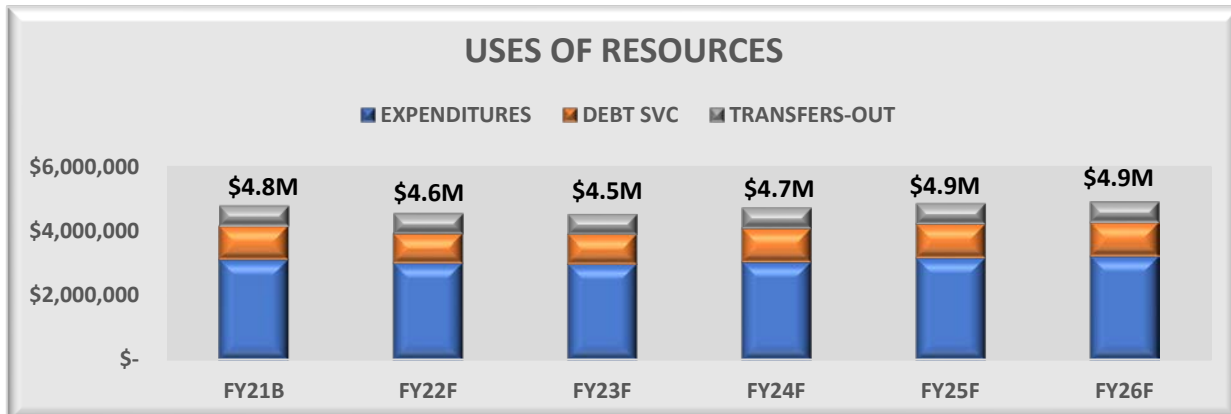
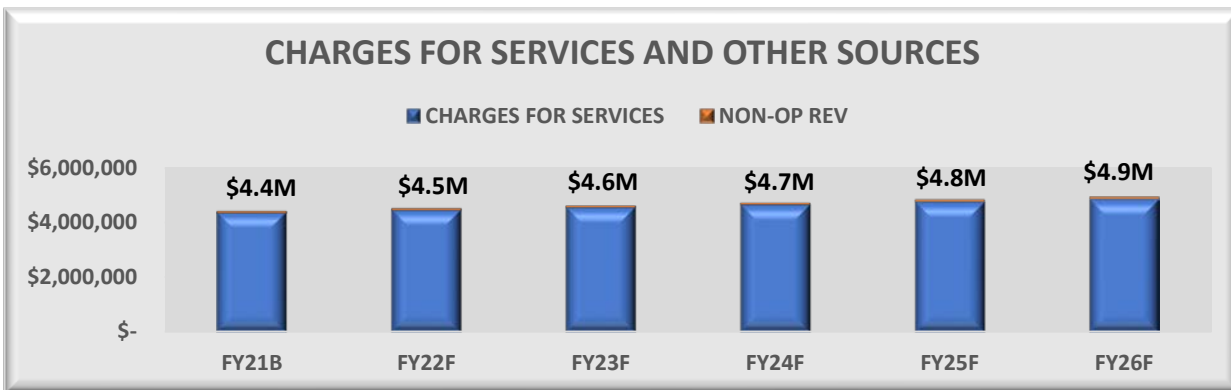
FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY			
2015-16	ACTUAL	4,684,126	12,833	803,525	62.6	2.6
2016-17	ACTUAL	4,045,105	11,082	1,145,870	103.4	43.4
2017-18	ACTUAL	4,047,365	11,089	1,277,704	115.2	55.2
2018-19	ACTUAL	4,621,663	12,662	433,183	34.2	(25.8)
2019-20	BUDGET(0)	4,370,241	11,973	481,173	40.2	(19.8)
2019-20	BUDGET(A)	4,370,241	11,973	481,173	40.2	(19.8)
2019-20	RAE	4,323,332	11,845	356,450	30.1	(29.9)
2020-21	BUDGET	4,708,799	12,901	25,495	2.0	(58.0)

Financial 5-Year Forecast

The financial forecast for the Water Fund (Fund 104) indicates water revenues are covering operating expenses from FY21-22 to FY25-26. The increase in water rates (FY19-20) helps cover most future expenditures and maturing debt creates room for new debt funded capital.

Water Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2015-16	ACTUAL	\$ 3,890,641	\$ 3,368,451	\$ (818,885)	\$ 46,817	\$ (543,607)	\$ (793,485)		
2016-17	ACTUAL	\$ 4,360,072	\$ 2,640,591	\$ (892,104)	\$ 64,432	\$ (561,642)	\$ 330,167		
2017-18	ACTUAL	\$ 4,259,708	\$ 2,839,775	\$ (828,222)	\$ 259,945	\$ (639,314)	\$ 212,343		
2018-19	ACTUAL	\$ 4,522,703	\$ 3,025,281	\$ (966,979)	\$ 20,669	\$ (650,072)	\$ (98,960)		
2018-19	BUDGET(0)	\$ 4,418,231	\$ 2,774,722	\$ (998,695)	\$ 17,000	\$ (613,824)	\$ 47,990		
2019-20	BUDGET(A)	\$ 4,418,231	\$ 2,774,722	\$ (998,695)	\$ 17,000	\$ (613,824)	\$ 47,990		
2019-20	RAE	\$ 4,246,599	\$ 2,773,928	\$ (1,048,269)	\$ 72,891	\$ (574,026)	\$ (76,733)		
2020-21	BUDGET	\$ 4,377,844	\$ 3,133,283	\$ (1,029,334)	\$ 67,546	\$ (613,728)	\$ (330,955)		
2021-22	FORECAST	\$ 4,468,185	\$ 3,027,363	\$ (908,394)	\$ 67,546	\$ (617,642)	\$ (17,669)		
2022-23	FORECAST	\$ 4,560,440	\$ 2,998,579	\$ (913,744)	\$ 67,546	\$ (621,271)	\$ 94,392		
2023-24	FORECAST	\$ 4,654,652	\$ 3,058,592	\$ (1,031,387)	\$ 67,546	\$ (626,459)	\$ 5,760		
2024-25	FORECAST	\$ 4,750,864	\$ 3,187,946	\$ (1,034,587)	\$ 67,546	\$ (630,187)	\$ (34,311)		
2025-26	FORECAST	\$ 4,849,121	\$ 3,234,985	\$ (1,036,637)	\$ 67,546	\$ (633,922)	\$ 11,123		



Financial Statement - Operations

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	4,522,703	4,418,231	4,418,231	4,246,599	4,377,844
TOTAL REVENUES	4,522,703	4,418,231	4,418,231	4,246,599	4,377,844
OPERATING EXPENDITURES					
COST OF SALES AND SERVICES	322,225	333,096	333,096	402,550	392,946
SALARIES	741,949	774,938	771,676	807,617	929,080
SUPPLIES	510,224	514,441	516,682	493,760	516,187
MAINTENANCE	158,218	181,050	181,050	177,050	181,250
CONTRACTUAL SERVICES	328,405	346,674	342,453	286,047	547,751
CAPITAL OUTLAY (CASH BASIS/NON-CIP)	659,529	290,120	291,371	281,030	240,781
GROSS REVENUE TAX	278,626	299,903	299,903	288,900	297,405
MISCELLANEOUS	26,105	34,500	38,491	36,974	27,883
TOTAL OPERATING EXPENDITURES	3,025,281	2,774,722	2,774,722	2,773,928	3,133,283
OPERATING INCOME (LOSS)	1,497,421	1,643,509	1,643,509	1,472,671	1,244,561
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(240,433)	(260,707)	(260,707)	(269,959)	(263,933)
PRINCIPAL RETIREMENT	(681,165)	(737,988)	(737,988)	(756,738)	(765,401)
ISSUANCE COSTS	(45,381)	-	-	(21,572)	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	14,144	17,000	17,000	7,300	6,400
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	6,525	-	-	65,591	61,146
TOTAL NONOPERATING REVENUES (EXP)	(946,310)	(981,695)	(981,695)	(975,378)	(961,788)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	551,112	661,814	661,814	497,293	282,773
TRANSFERS IN					
	-	-	-	-	-
TRANSFERS OUT					
	(650,072)	(613,824)	(613,824)	(574,026)	(613,728)
TOTAL TRANSFERS IN/(OUT)	(650,072)	(613,824)	(613,824)	(574,026)	(613,728)
CHANGE IN NET POSITION OPERATIONS	(98,960)	47,990	47,990	(76,733)	(330,955)

Water Fund

Financial Information - Non-Routine Capital

IN \$	FY19	FY20*		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
NON-ROUTINE CAPITAL EXPENDITURES					
63C-6 PROTECTIVE COATING REHAB PH 2	101,128	-	-	304,995	-
63C-8 RAW WATER INTAKE/GABIONS	69,158	1,400,000	1,400,000	510,959	4,623,872
63C-9 LAKE LINE LOWERING	11,508	254,345	254,345	265,148	
63C-10 TREATMENT PLANT BRIDGE	-	207,594	207,594	3,996	-
PLANT AUGER	-	75,000	75,000	50,000	-
ATLOW STORAGE REHAB	-	375,000	375,000	-	394,100
64C-50 AC/CI WATER LINE REPLACEMENT	1,270,742	-	-	243,545	-
CONTINGENCY	-	10,543	10,543	-	-
TOTAL CIP EXPENDITURES (3)	1,452,537	2,322,482	2,322,482	1,378,643	5,017,972
NON-OPERATING FUNDING FOR CAPITAL					
INTERGOVERNMENTAL - FEMA (2)	-	1,517,849	1,517,849	522,097	3,415,430
INVESTMENT INCOME (1)	24,234	10,000	10,000	10,000	10,000
USE OF BOND PROCEEDS 2017 COS	101,128	-	-	315,015	-
USE OF BOND PROCEEDS 2019 COS	1,270,742	-	-	243,545	-
USE OF BOND PROCEEDS 2020 COS	-	750,000	750,000	279,504	470,496
CREDIT LINE PROCEEDS (PAYMENTS)	-	-	-	-	1,062,081
TOTAL NON-OP FUNDING FOR CAPITAL	1,396,104	2,277,849	2,277,849	1,370,161	4,958,007
USE OF WATER FUND RESERVES	(56,433)	(44,633)	(44,633)	(8,482)	(59,965)
ANNUAL CHANGE (1)+(2)-(3)	(1,428,303)	(794,633)	(794,633)	(846,546)	(1,592,542)
> BOND PROCEEDS RECEIVED IN FY	1,270,742	750,000	750,000	750,000	-
> CREDIT LINE IN FY/(PAID IN FY)	-	-	-	-	1,062,081
NET ANNUAL CHANGE WORKING CAP	(157,561)	(44,633)	(44,633)	(96,546)	(530,461)

* FY20 BUDGET WAS SHOWN NET OF BOND PROCEEDS

Water Fund

Key Performance Index (KPIs)

System reliability encompasses an adequate water supply, adequate plant capacity to treat the water supply, adequate treatment of the water, making it safe to drink, and a pipe distribution network in good repair. The City's 40-year contract with BRA is for 4200 acre feet. In 2019, the City executed a contract with BRA for an additional 774 acre feet. This is enough water to last about 60 years, assuming a 1 percent annual growth in population. The Water Treatment Plant has a permitted capacity of 6.98 million gallons a day (MGD). The City of Brenham is one of 313 community water systems in Texas using surface water as their primary water source. Surface water is more easily contaminated than ground water requiring extensive treatment and monitoring.

System Reliability Measures	Actual	Goal	Benchmarks
5-Year Average % Contract Water Supply Acre Feet Used	54.80%	<100%	60Yrs-1% Ann Pop Growth
Treatment Capacity using Pop based Connection %	74%	< 100%	< 100%
Number of Water Quality Violations Past 12 Months	None	None	NRDC-12% Public Systems

Researchers estimate that 2.1 trillion gallons of purified drinking water are lost in the U.S. each year because of aging and leaking pipes, broken water mains, faulty water meters, and water theft. The American Water Works Association recommends that the water loss occurring after water treatment be maintained at 10 percent or less.

System Efficiency Measures	Actual	Goal	Benchmarks
Unaccounted For Water (Water Loss 2018)	2.64%	< 10%	AWWA < 10%
AC Mains as % of Total Pipe (Base on miles)	33.20%	< 15%	National Avg - 12-15%

Water is a necessity of life and must be affordable. EPA studies say water bills should not consume more than 2.5 percent of median household income (MHI). Per the 2020 Texas Municipal League Survey, the average monthly bill for residential customers using 5,000 gallons and living in cities with populations between 15,001 to 20,000, was \$31.62.

System Affordability Measures	Actual	Goal	Benchmarks
Avg Residential Water Bill as % of MHI	0.8%	<EPA	EPA =<2.5% MHI
Average Monthly Residential Bill per 5000 Gallons	\$25.78	< TML	TML(2020) \$31.62/5K

The current ratio and days reserves are used as financial measures. The Water Fund has a current ratio of 1.9. The fund is below the 60-day reserve policy at 2.0 days pending release of grant funds from FEMA for completed storm damage repair projects.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	1.9	>1.0	BEST PRACTICES >1.0
Days Reserves	2.0	60 DAYS	POLICY - 60 DAYS

Fund Balance

<i>IN \$</i>	FY19	FY20*		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
WORKING CAPITAL BASIS*					
BEGINNING BALANCE	2,017,036	1,976,784	1,976,784	1,976,784	1,803,505
CHANGE IN OPERATIONS	(98,960)	47,990	47,990	(76,733)	(330,955)
CHANGE IN NON-ROUTINE	(157,561)	(44,633)	(44,633)	(96,546)	(530,461)
OTHER CAFR ADJUSTMENTS	216,269	-	-	-	-
ENDING BALANCE	<u>1,976,784</u>	<u>1,980,141</u>	<u>1,980,141</u>	<u>1,803,505</u>	<u>942,089</u>

* CURRENT ASSETS LESS CURRENT LIABILITIES

Fund Balance
Water Fund
Fund 104

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-603.00	WATER UTIL REVENUES	CHGS FOR SVCS	3,980,393	4,284,330	4,284,330	4,127,149	4,248,644
4-607.00	FIRE LINE	CHGS FOR SVCS	100,974	106,301	106,301	104,250	107,000
4-642.00	DEVELOPERS CONTRIBUTION	CHGS FOR SVCS	413,740	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	-	500	500	500	500
4-651.00	SET METER ON FIRE HYDRANT	CHGS FOR SVCS	800	400	400	400	400
4-652.00	WATER FROM FIRE STATION	CHGS FOR SVCS	219	200	200	200	200
4-655.00	LINE TAPS	CHGS FOR SVCS	27,407	30,000	30,000	18,000	25,000
4-656.00	WATER RESALE AGREEMENT	MISC	-	-	-	61,146	61,146
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	1,062	1,500	1,500	1,100	1,100
4-710.00	INTEREST EARNED	INV INCOME	10,672	15,500	15,500	5,900	5,000
4-710.30	INTEREST-TEXPOOL	INV INCOME	3,473	1,500	1,500	1,400	1,400
4-710.31	INTEREST-TEXSTAR	INV INCOME	24,234	10,000	10,000	10,000	10,000
4-730.00	GRANT REVENUE	INTERGOV	-	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	INTERGOV	-	1,517,849	1,517,849	522,097	3,415,430
4-790.00	MISC OTHER REVENUE	MISC	-	-	-	4,445	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	6,525	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	-	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			4,569,499	5,968,080	5,968,080	4,856,587	7,875,820
LESS NON-OPERATING REVENUES							
	INTERGOVERNMENTAL		-	(1,517,849)	(1,517,849)	(522,097)	(3,415,430)
	INVESTMENT INCOME		(38,378)	(27,000)	(27,000)	(17,300)	(16,400)
	MISCELLANEOUS, NET		(6,525)	-	-	(65,591)	(61,146)
	SUBTOTAL NON-OPERATING		(44,903)	(1,544,849)	(1,544,849)	(604,988)	(3,492,976)
	ALLOWANCE FOR DOUBTFUL ACCOUNTS		(1,893)	(5,000)	(5,000)	(5,000)	(5,000)
	TOTAL NET CHARGES FOR SERVICES		4,522,703	4,418,231	4,418,231	4,246,599	4,377,844
	TOTAL NON-OPERATING (CIP) REVENUES		24,234	1,527,849	1,527,849	532,097	3,425,430

Water Fund

Revenues

Water Fund

Fund 104

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Dept 100 Non-Dept Direct

This department is used to account for Water Fund purchase costs, expenditures for debt payments of principal and interest, and franchise tax paid to the General Fund. The Water Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	322,225	333,096	333,096	402,550	392,946
MAINTENANCE	-	-	-	-	-
SERVICES	46,260	-	-	22,451	879
CAPITAL OUTLAY	921,598	998,695	998,695	1,026,697	1,029,334
SUNDRIES	278,626	299,903	299,903	288,900	297,405
TOTAL DEPT 100	1,568,709	1,631,694	1,631,694	1,740,598	1,720,564

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	879	-	-	879	879
5-100-421.20	BOND ISSUANCE COSTS	SERVICES	45,381	-	-	21,572	-
5-100-708.00	WATER PURCHASED	SUPPLIES	322,225	333,096	333,096	402,550	392,946
5-100-860.11	DEBT SERVICE-INTEREST	DEBT INT	240,433	260,707	260,707	269,959	263,933
5-100-860.15	PRINCIPAL-DEBT SERVICE	DEBT PRIN	681,165	737,988	737,988	756,738	765,401
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	278,626	299,903	299,903	288,900	297,405
TOTAL DEPT 100			1,568,709	1,631,694	1,631,694	1,740,598	1,720,564

Water Fund

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	7,693	15,000	15,000	10,100	10,100
TOTAL DEPT 110 AFTER ADJ	7,693	15,000	15,000	10,100	10,100
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(1,893)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL DEPT 110 AFTER ADJ	5,800	10,000	10,000	5,100	5,100

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	1,893	5,000	5,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	5,114	10,000	10,000	5,000	5,000
5-110-950.00	OTHER SUNDRY	SUNDRIES	687	0	0	100	100
TOTAL DEPT 110			7,693	15,000	15,000	10,100	10,100

Water Fund

Dept 063 Water Treatment Capital Improvements

This department is used to track reimburseable City expenditures on FEMA-related storm projects and bond-funded projects. Reimbursement may come from bond proceeds (with reimbursement resolution) for City's share of a FEMA project and FEMA grant proceeds captured in revenues. Expenditures on capital projects funded with bond proceeds are accounted for in debt service payments.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	181,795	1,572,482	1,572,482	1,135,098	5,017,972
SUNDRIES	-	-	-	-	-
TOTAL DEPT 063	181,795	1,572,482	1,572,482	1,135,098	5,017,972

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-063-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	-	-	-	-	-
5-063-805.00	UTILITY PLANTS	CAPITAL	181,795	1,572,482	1,572,482	1,135,098	5,017,972
TOTAL DEPT 063			181,795	1,572,482	1,572,482	1,135,098	5,017,972
63C-6	PROTECTIVE COATING REHAB PH 2		101,128	-	-	304,995	-
63C-8	RAW WATER INTAKE/GABIONS		69,158	1,400,000	1,400,000	510,959	4,623,872
63C-9	LAKE LINE LOWERING		11,508	254,345	254,345	265,148	-
63C-10	TREATMENT PLANT BRIDGE		-	207,594	207,594	3,996	-
	PLANT AUGER		-	375,000	375,000	50,000	-
	ATLOW STORAGE REHAB		-	75,000	75,000	-	394,100
	CONTINGENCY		-	10,543	10,543	-	-
	TOTAL		181,795	2,322,482	2,322,482	1,135,098	5,017,972
	2020 BOND PROCEEDS			(750,000)	(750,000)		
	NET			1,572,482	1,572,482		

Water Fund

Dept 064 Water Construction Capital Improvements

This department is used to account for bond proceeds used to fund capital projects associated with the replacement of cast iron (CI) and asbestos cement (AC) water mains. For budget purposes, project costs are accounted for in debt service payments.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	1,270,742	-	-	243,545	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 064	1,270,742	-	-	243,545	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-064-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	1,270,742	-	-	243,545	-
TOTAL DEPT 064			1,270,742	-	-	243,545	-

Water Fund

Dept 163 Water Treatment

The City of Brenham's Water Treatment Department is a 24-hour operation that is responsible for the following treatment processes: Coagulation, flocculation, sedimentation, filtration, and disinfection of source water from Lake Somerville. The treatment process takes from 6 to 12 hours to complete, depending upon 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 to water towers in the distribution system. The system's storage capacity is 1.1 million gallons in elevated storage and 2.9 million gallons in ground storages, including Atlow Tower.

Programs and Services

WATER TREATMENT	DISINFECTION PROGRAM
	COAGULATION, FLOCCULATION, SEDIMENTATION PROGRAMS
	WATER TREATMENT PROGRAM
	CONSUMER CONFIDENCE REPORT
	NITRIFICATION ACTION PLAN PROGRAM
	CROSS CONNECTION CONTROL PROGRAM
	RISK MANAGEMENT PROGRAM
PLANT MAINTENANCE	LAKE PUMP STATION
	RAW WATER TANK
	PLANT CLARIFIERS
	MEDIA FILTERS
	TRANSFER TANK
	CLEARWELLS
	WATER TOWERS AND ATLOW STORAGE
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Water Fund

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Continue to provide our customers with the highest quality water at the lowest possible price;	GC1
➤ Perform routine maintenance of pumps, plant meters, and other equipment ensuring proper operation of plant; and	GC1
➤ Provide continuing education and training to operators.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	476,131	479,679	476,417	454,009	540,859
SUPPLIES	457,341	462,010	464,251	431,242	459,700
MAINTENANCE	107,526	122,800	122,800	112,800	112,800
SERVICES	253,508	230,240	251,176	217,433	444,445
CAPITAL OUTLAY	48,850	71,622	77,058	77,058	-
SUNDRIES	12,822	13,870	13,519	16,088	15,226
TOTAL DEPT 163 BEFORE ADJ	1,356,179	1,380,221	1,405,221	1,308,630	1,573,030
PERSONNEL - ACCRUED COMP	(229)	-	-	-	-
TOTAL DEPT 163 AFTER ADJ	1,355,949	1,380,221	1,405,221	1,308,630	1,573,030

FTES	7.50	7.50	7.50	7.50	8.25
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Decision Packages in FY21 Budget

DESCRIPTION		\$ AMOUNT
PERSONNEL	ADDITION OF 50% OF A MECHANIC POSITION	31,434
PERSONNEL	MOVEMENT OF 25% OF PRE-TREATMENT COORDINATOR FROM DEPT 160	17,687
SERVICES	163-402.00 INITIAL PLANNING/HYDRAULIC STUDY/WELL WORK 2ND EMERG WATER SOURCE	200,000
TOTAL		249,121

Output Measures

	FY19	FY20	FY21 TARGET
Water Rating	Superior	Superior	Superior
Water Gallons Consumed (Sold)	738,817,600	773,301,900	778,286,950
Surface Water Certifications			
Class A (# of employees)	1	2	2
Class B (# of employees)	2	1	2
Class C (# of employees)	1	1	2
Class D (# of employees)	1	2	1

Water Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-163-101.00	SALARIES & WAGES	PERSONNEL	302,613	307,672	307,672	307,012	365,516
5-163-102.00	OVERTIME PAY	PERSONNEL	18,541	20,000	20,000	20,000	20,000
5-163-103.00	OASDI/MEDICARE	PERSONNEL	24,224	25,816	25,816	25,547	30,308
5-163-103.02	MATCHING RETIREMENT	PERSONNEL	33,119	33,705	33,705	32,802	40,389
5-163-105.00	LONGEVITY PAY	PERSONNEL	3,297	3,398	3,398	3,691	4,150
5-163-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-163-105.03	STANDBY	PERSONNEL	718	-	2,500	1,000	-
5-163-106.00	MEDICAL INSURANCE	PERSONNEL	76,400	67,029	61,267	48,436	66,493
5-163-106.01	LIFE INSURANCE	PERSONNEL	1,114	1,149	1,149	1,178	1,361
5-163-106.02	LONG TERM DISABILITY	PERSONNEL	618	637	637	654	754
5-163-107.00	WORKERS' COMPENSATION	PERSONNEL	9,243	7,759	7,759	7,689	5,888
5-163-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	6,514	6,514	-	-
5-163-118.00	ACCRUED COMP TIME	PERSONNEL	229	-	-	-	-
5-163-201.00	CHEMICALS	SUPPLIES	356,165	403,360	403,360	375,000	400,000
5-163-202.00	FUEL	SUPPLIES	7,499	8,650	8,650	8,000	8,000
5-163-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,820	2,500	2,500	2,500	2,500
5-163-204.00	POSTAGE & FREIGHT	SUPPLIES	3,305	2,400	2,400	2,400	2,400
5-163-205.00	OFFICE SUPPLIES	SUPPLIES	25	500	2,000	2,000	2,000
5-163-206.00	EMPLOYEE RELATIONS	SUPPLIES	354	300	300	300	300
5-163-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,152	1,300	1,300	1,300	1,300
5-163-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,104	1,100	1,100	1,100	1,100
5-163-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	291	100	100	100	100
5-163-211.00	CLEANING AND JANITORIAL	SUPPLIES	561	700	700	700	700
5-163-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	1,216	1,000	1,000	-	3,800
5-163-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	-
5-163-220.00	LAB SUPPLIES	SUPPLIES	17,444	16,000	16,000	16,000	16,000
5-163-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	294	2,000	2,000	1,000	1,000
5-163-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	-	-
5-163-250.00	OTHER SUPPLIES	SUPPLIES	829	1,500	1,500	1,500	1,000
5-163-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	2,082	1,500	1,500	1,500	1,500
5-163-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,073	800	800	800	800
5-163-310.00	LAND/GROUNDS	MAINTENANCE	670	500	500	500	500
5-163-311.00	UTILITY PLANTS	MAINTENANCE	93,155	110,000	110,000	100,000	100,000
5-163-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	10,546	10,000	10,000	10,000	10,000
5-163-401.00	ELECTRICAL	SERVICES	177,440	198,000	188,759	179,103	184,476
5-163-402.00	AUDITS/CONSULTANTS FEES	SERVICES	46,024	-	29,500	7,550	228,000
5-163-402.15	STATE FEES	SERVICES	18,459	19,000	19,326	19,325	20,000
5-163-403.00	TELEPHONE	SERVICES	1,840	2,000	2,000	1,688	1,739
5-163-405.50	DRAINAGE CHARGE	SERVICES	-	-	101	101	135
5-163-406.50	GARBAGE	SERVICES	607	610	610	357	-
5-163-406.60	DISPOSAL FEES	SERVICES	98	300	300	100	100
5-163-408.00	RENTAL & LEASES	SERVICES	210	1,200	1,200	620	310
5-163-408.10	RENTALS/LEASES-FLEET	SERVICES	1,668	1,500	1,500	550	-
5-163-409.00	ADVERTISEMENTS/LEGAL	SERVICES	-	-	250	409	-
5-163-424.00	SERVICE CONTRACTS	SERVICES	7,164	7,630	7,630	7,630	9,685

Water Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-163-425.00	LABORATORY TEST FEES	SERVICES	16,789	19,100	19,100	17,000	17,000
5-163-450.00	OTHER SERVICES	SERVICES	3,151	1,500	1,500	1,500	1,500
5-163-710.00	MACHINERY/EQUIPMENT	SUPPLIES	45,346	-	-	-	-
5-163-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	-	-	741	842	1,000
5-163-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	-
5-163-805.00	UTILITY PLANTS	CAPITAL	-	-	-	-	-
5-163-810.00	MACHINERY/EQUIPMENT	CAPITAL	48,850	-	-	-	-
5-163-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	71,622	77,058	77,058	-
5-163-815.00	OTHER CAPITAL	CAPITAL	-	-	-	-	-
5-163-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,882	5,135	4,784	4,588	4,726
5-163-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,510	7,135	7,135	10,000	10,000
5-163-908.10	MILEAGE	SUNDRIES	336	1,500	1,500	1,500	500
5-163-950.00	OTHER SUNDRY	SUNDRIES	94	100	100	-	-
TOTAL DEPT 163 BEFORE ADJ			1,356,179	1,380,221	1,405,221	1,308,630	1,573,030
ACCRUED COMP			(229)	-	-	-	-
TOTAL DEPT 163 AFTER ADJ			1,355,949	1,380,221	1,405,221	1,308,630	1,573,030

Water Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
WATER SYSTEMS SUPERINTENDENT	29	1.00
WATER TREATMENT CHIEF OPERATOR	23	1.00
PRE-TREATMENT COORDINATOR	22	0.25
WATER SYSTEMS MECHANIC	22	1.00
WATER TREATMENT OPERATOR II	19	1.00
WATER TREATMENT OPERATOR	18	1.00
WATER PLANT OPERATOR TRAINEE	14	3.00
FY20-21 BUDGET		8.25
FY19-20 BUDGET		7.50

Dept 164 Water Construction

The City of Brenham's Water Construction Department is dedicated to providing 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 mains, over 7,902 meters, 2,700 water valves, and over 961 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 cut-offs and cut-ons, and fire calls. Operators spend a portion of their time assisting with wastewater distribution issues.

Programs and Services

CUSTOMER SERVICE	METER TESTING, INSTALLS OR REPLACEMENTS
	SERVICE TESTING, INSTALLS AND REPLACEMENTS
MAINTENANCE & OTHER SERVICES	AC AND CAST IRON PIPE REPLACEMENT
	VALVE EXERCISING AND CLEANOUT OF VALVE BOXES
	COORDINATION OF UTILITY CUTS WITH STREET DEPT
	FIRE HYDRANT TESTING
	HYDRANT AND FLUSH OUT VALVE FLUSHING
	LEAK REPAIR
	EXTENSION OF MAINS
EMPLOYEE	SAFETY PROGRAM
	TRAINING & LICENSING (TCEQ) PROGRAM

Water Fund

Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Replace Cast Iron and AC water lines with PVC;	GC1
➤ Inspect fire hydrants to provide uninterrupted emergency use;	GC1
➤ Inspect contractor work; and	GC1
➤ Perform annual valve survey.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	268,814	295,259	295,259	353,608	388,221
SUPPLIES	72,822	73,031	73,031	81,018	74,987
MAINTENANCE	50,692	58,250	58,250	64,250	68,450
SERVICES	54,958	95,834	70,677	50,114	84,806
CAPITAL OUTLAY	610,679	218,498	214,313	203,972	240,781
SUNDRIES	6,604	10,630	14,972	14,907	6,678
TOTAL DEPT 164 BEFORE ADJ	1,064,568	751,502	726,502	767,869	863,923
PERSONNEL - ACCRUED COMP	(2,767)	-	-	-	-
TOTAL DEPT 164 AFTER ADJ	1,061,802	751,502	726,502	767,869	863,923

FTES	4.80	4.80	4.80	5.30	5.90
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Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
PERSONNEL* ADDED MAINTENANCE WORKER POSITION SPLIT 60%/40% DEPTS 164/165	27,714
5-164-402.75 HIRING A CONTRACTOR FOR REFINISHING FIRE HYDRANTS	50,000
TOTAL	77,714

* MOVED 0.50 PERSONNEL FROM DEPT 167 TO DEPT 164 DURING RAE

Output Measures

	FY19	FY20	FY21 TARGET
New Mains Laid (In feet)	8,455	3,010	7,000
Main Replaced (In feet)	9,460	2,199	3,100
# of Service Calls	616	632	640
# of Water Taps Installed	81	93	90
Change Out of Fire Hydrants	17	2	8
Change Out of Main Line Valves	1	3	5
Water Leaks Repaired on Water Mains	21	15	16
Water Leaks Repaired on Services	182	35	120
# of New Hydrants installed	na	9	11

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-164-101.00	SALARIES & WAGES	PERSONNEL	158,474	178,403	178,403	219,009	245,866
5-164-102.00	OVERTIME PAY	PERSONNEL	16,295	11,500	11,500	19,000	11,500
5-164-103.00	OASDI/MEDICARE	PERSONNEL	13,651	15,559	15,559	18,477	21,257
5-164-103.02	MATCHING RETIREMENT	PERSONNEL	18,655	20,163	20,163	25,147	28,033
5-164-105.00	LONGEVITY PAY	PERSONNEL	3,222	3,328	3,328	3,690	4,198
5-164-105.01	EDUCATION/MISC	PERSONNEL	-	-	-	3,939	6,000
5-164-105.03	STANDBY	PERSONNEL	9,912	10,000	10,000	10,000	10,000
5-164-106.00	MEDICAL INSURANCE	PERSONNEL	40,088	47,220	47,220	48,619	56,570
5-164-106.01	LIFE INSURANCE	PERSONNEL	592	663	663	777	910
5-164-106.02	LONG TERM DISABILITY	PERSONNEL	328	368	368	431	505
5-164-107.00	WORKERS' COMPENSATION	PERSONNEL	4,832	4,288	4,288	4,519	3,382
5-164-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	3,767	3,767	-	-
5-164-118.00	ACCRUED COMP TIME	PERSONNEL	2,767	-	-	-	-
5-164-201.00	CHEMICALS	SUPPLIES	-	200	200	-	-
5-164-202.00	FUEL	SUPPLIES	11,478	14,150	14,150	11,500	11,500
5-164-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	2,101	5,686	5,686	4,900	3,300
5-164-204.00	POSTAGE & FREIGHT	SUPPLIES	2,398	1,200	1,200	2,400	2,400
5-164-205.00	OFFICE SUPPLIES	SUPPLIES	460	200	200	200	200
5-164-206.00	EMPLOYEE RELATIONS	SUPPLIES	536	600	600	775	775
5-164-207.00	REPRODUCTION & PRINTING	SUPPLIES	424	300	300	300	2,550
5-164-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	4,325	3,292	3,292	3,292	3,292
5-164-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	67	120	120	120	120
5-164-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,105	800	800	1,700	1,700
5-164-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	44	1,800	1,800	1,531	450
5-164-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	-
5-164-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,056	1,200	1,200	1,200	1,200
5-164-223.00	SMALL APPLIANCES	SUPPLIES	100	100	100	-	-
5-164-250.00	OTHER SUPPLIES	SUPPLIES	1,546	1,800	1,800	1,800	1,800
5-164-301.00	UTILITY LINES	MAINTENANCE	44,257	50,000	50,000	56,000	56,000
5-164-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	3,727	5,000	5,000	5,000	6,200
5-164-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,029	3,000	3,000	3,000	3,000
5-164-310.00	LAND/GROUNDS	MAINTENANCE	-	-	-	-	3,000
5-164-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	679	250	250	250	250
5-164-401.00	ELECTRICAL	SERVICES	4,033	4,200	4,200	3,861	3,977
5-164-402.00	AUDITS/CONSULTANTS FEES	SERVICES	6,212	50,000	21,885	1,000	6,000
5-164-402.15	STATE FEES	SERVICES	-	-	2,500	2,500	2,500
5-164-402.70	SPECIAL SERVICES-EXERCISE \	SERVICES	-	-	-	-	-
5-164-402.75	SPECIAL SERVICES-HYDRANT	SERVICES	-	-	-	-	50,000
5-164-402.80	SPECIAL SERVICES-HYDRANT :	SERVICES	21,240	21,240	21,240	21,240	-
5-164-403.00	TELEPHONE	SERVICES	1,572	1,600	1,600	1,347	1,388
5-164-404.00	GAS	SERVICES	1,319	1,400	1,400	1,092	1,167
5-164-405.00	WATER	SERVICES	231	250	250	1,865	1,921
5-164-405.50	DRAINAGE CHARGE	SERVICES	-	-	458	458	611
5-164-406.00	SEWER	SERVICES	263	300	300	260	267
5-164-406.50	GARBAGE	SERVICES	607	610	610	357	-

Water Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-164-406.60	DISPOSAL FEES	SERVICES	59	100	100	-	-
5-164-408.10	RENTALS/LEASES-FLEET	SERVICES	18,650	15,000	15,000	15,000	15,000
5-164-424.00	SERVICE CONTRACTS	SERVICES	554	584	584	584	1,425
5-164-450.00	OTHER SERVICES	SERVICES	220	550	550	550	550
5-164-708.00	METERS	SUPPLIES	19,795	30,000	30,000	38,000	30,000
5-164-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	10,121	8,500	8,500	10,000	10,000
5-164-710.00	MACHINERY/EQUIPMENT	SUPPLIES	17,265	3,083	3,083	3,300	5,700
5-164-804.00	UTILITY LINES	CAPITAL	-	34,340	34,340	24,000	54,909
5-164-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	532,785	35,000	35,000	35,000	35,000
5-164-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	-	-	-	-	79,300
5-164-808.00	METERS	CAPITAL	35,125	41,572	41,572	41,572	41,572
5-164-808.10	NEW SERVICE INSTALLS	CAPITAL	42,769	30,000	30,000	30,000	30,000
5-164-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	77,586	73,401	73,400	-
5-164-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,500	2,630	2,172	2,107	2,170
5-164-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	3,967	7,000	11,800	11,800	3,508
5-164-908.10	MILEAGE	SUNDRIES	136	1,000	1,000	1,000	1,000
TOTAL DEPT 164 BEFORE ADJ			1,064,568	751,502	726,502	767,869	863,923
ACCRUED COMP			(2,767)	-	-	-	-
TOTAL DEPT 164 AFTER ADJ			1,061,802	751,502	726,502	767,869	863,923

Water Fund

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
PUBLIC WORKS DIRECTOR	37	0.25
WATER/WASTEWATER CONSTRUCTION SUPERINTENDENT	27	0.60
WATER/WASTEWATER CONSTRUCTION CREW LEADER	20	1.20
EXECUTIVE ADMINISTRATIVE ASSISTANT	21	0.25
WATER/WASTEWATER CONSTRUCTION EQUIPMENT OPERATOR	16	1.20
WATER/WASTEWATER CONSTRUCTION CUSTOMER SERVICE TECH	15	0.60
WATER/WASTEWATER CONSTRUCTION MAINTENANCE WORKER I	14	1.80
FY20-21 BUDGET		5.90
FY19-20 BUDGET		4.80

Capital Budget

Expenditures related to new services and the replacement of aged-out infrastructure and system upgrades are included in the Water Construction Department budget, financed by operating revenues (water rates) or excess fund reserves.

DEPARTMENT 164	G/L	804.00	804.20	TOTAL
		U-LINES IN-HOUSE	U-LINES CONTRACTORS	
FY21 BUDGET - MAJOR PROJECTS				
MATILDA/CAMPBELL - REPLACE 1,640' OF 6" PIPE & 3 HYDRANTS		31,914	-	31,914
CLINTON ST - REPLACE 1,370' OF 6" PIPE & 3 HYDRANTS		22,995	-	22,995
VINTAGE FARM PHASE 3 - WATER MAIN OVERSIZING		-	79,300	79,300
TOTAL MAJOR PROJECTS		54,909	79,300	134,209
808.00 METERS - NEW SERVICES				41,572
808.10 NEW SERVICES INSTALLS				30,000
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)				35,000
TOTAL FY21 PAYGO CAPITAL PROJECTS BUDGET				240,781

Capital Budget

Water Fund

Fund 104

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital and the debt payments associated with any bond funded capital.

DEPT #	GL ACCOUNT	FORECAST				
		FY22	FY23	FY24	FY25	FY26
164	804.00 UTILITY LINES	47,143	52,649	40,129	40,787	54,601
164	804.10 UTILITY LINES-CONTINGENCY	35,000	35,000	35,000	35,000	35,000
064 BONDS	804.20 UTILITY LINES-CONTRACTORS	-	-	553,074	580,824	826,654
163	805.00 UTILITY PLANTS	10,000	10,000	10,000	10,000	10,000
164	808.00 METERS	42,000	42,000	42,000	42,000	42,000
164	808.10 SVC INSTALL	30,000	30,000	30,000	30,000	30,000
163	813.00 VEHICLES/LARGE EQUIPMENT	24,544	-	13,930	-	-
164	813.00 VEHICLES/LARGE EQUIPMENT	116,899	25,500	-	56,000	-
TOTAL CAPITAL		305,586	195,149	724,133	794,611	998,255
DEBT FUNDED CAPITAL		-	-	553,074	580,824	826,654
O&M FUNDED CAPITAL		305,586	195,149	171,059	213,787	171,601

NEW DEBT FUNDED PROJECT HIGHLIGHTS

PHASE 2 A/C WATER LINE REPLACEMENT - FY24 TO FY26	2,000,000
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O&M IMPACT OF CAPITAL PLAN

Key assumptions regarding the O&M impact of the Capital Plan include:

- Replacement of vehicles is O&M neutral with an increase in TML insurance costs offset by lower maintenance costs; and
- Replacement of asbestos/cement (A/C) pipe in the water distribution system should reduce maintenance costs and improve water reliability.

Capital Plan

Water Fund

Fund 104

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	OUT	430,645	376,869	376,869	353,003	372,262
6-000-602.00	INTERFUND TRNF-ELECTRIC	OUT	219,427	236,955	236,955	221,023	241,466
TOTAL NET TRANSFERS			650,072	613,824	613,824	574,026	613,728

Transfers
<i>Water Fund</i>
Fund 104

Transfers

Water Fund

Fund 104

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Wastewater Fund



Wastewater Fund

History

Wastewater management in urban areas evolved from private, de-centralized systems to public, centralized systems. Up until the mid-nineteenth century, the predominant urban wastewater system was the privy vault-cesspool system which consisted of a pit under the house or privy located near the house. The pits could be lined or unlined. Lined pits prevented leaching of wastes into the soil but required frequent cleaning in order to avoid overflow which created nuisance conditions and potential health problems. Unlined pits allowed drainage of wastewater into the surrounding soil but contaminated (ground) drinking water and caused the outbreak of disease.

As cities grew, the need for an adequate, accessible water supply became a priority for firefighting, street and gutter flushing. The construction of piped-in water supply systems increased during the mid-nineteenth century, enabling water-carriage waste removal which fueled the development of plumbing fixtures. Water closets significantly increased wastewater production and the quantity of fecal matter in the discharges. The increase in wastewater production overwhelmed existing privy vault-cesspool systems, heightening the risk of disease.

In Brenham, attempts were made to control sanitation and nuisance problems associated with private privy-cesspool systems through a series of health ordinances. In 1896, a City Scavenger ordinance was passed requiring all privies within the city limits to be converted to a dry sewage system. The City then created the position of City Scavenger to help enforce the ordinance. A dry sewage system entailed placing containers beneath the seats of privies to collect human excrement. In Brenham, the City Scavenger was notified via the post office whenever a privy box needed to be emptied. The City Scavenger would then collect the full box between the hours of 10PM to 4AM and replace it with an empty box. The City Scavenger also worked with the health inspector in examining privies and ensuring that they were in compliance with the ordinance. Citizens were fined for not keeping privies clean.

In 1905, a new passenger terminal was completed at a site now occupied by the Chamber of Commerce. The City entered into a (public) sewage system agreement with Houston and Texas Central Railroad and the Gulf Colorado and Santa Fe Railroad. The railroads wanted to tie the passenger terminal waste system into a disposal line. Funds were provided by the railroads for a manhole. The first sewer main with a manhole connection to the railroad passenger station was located on N. Austin Street, south of the railroad tracks before First Street. This sewer main was a 4 inch pipe, known as the south line, followed an unnamed creek eastward and emptied about 500 feet below the junction of the creek and Hog Branch. That creek is now an underground storm water drain that reemerges on South Market Street.

An ordinance for the Sewerage of Brenham was passed on June 4, 1906. The ordinance regulated construction and tying in of private sewerage systems to the public sewer main, set user rates and created the office of Superintendent of Sewerage. Ordinance enforcement was overseen by a sewer committee and the superintendent. Only subscribers of the city's water works system were allowed to connect directly or indirectly with the sewer system. From this point in time, the wastewater system has evolved into what citizens are familiar with today. Key points of historical significance are noted on the following timeline.

Timeline

Wastewater Fund

- 1896 City Scavenger Ordinance
- 1905-06 Completion of passenger train terminal and construction begins on City's south line. Ordinance passed for the Sewerage of Brenham in 1906.
- 1912 10,000 feet of sewage pipe installed. *The old four-inch sewer is being taken up as inadequate for the needs of Brenham, and an eight-inch sewer is to be laid. This sewer is to be on Fifth Street to Germania, and thence on Clinton to tap the main sewer.*
- 1913 Law prohibiting sewerage systems from emptying any sewerage into any stream from which water was used for drinking or stock purposes. *At present there are two lines of sewerage in Brenham. One is located in the south part of the city and empties into Hog Branch; the other is in the northern part of town and empties into Little Sandy, the creek that runs behind Fireman's Park. A Dallas engineer hired by the City recommended that these two lines be joined and thus a common outlet made for the entire system at a point on Hog Branch, at which place septic tanks should be constructed and causes the entire disposal to enter the stream in a pure and sanitary condition.*
- 1914 Issuance of \$30,000 in bonds of which \$15,000 was for the joining of North and South sewer lines with a single feed into two septic tanks at a point near Hog Branch (on Sandy Creek) that would comply with state board of health.
- 1947 873 open privies, all being definite potentials for fly breeding, as well as communicable disease distributors. Dick Mgebroff hired by Mayor Reese Lockett to correct water treatment plant problems, to build a wastewater treatment plant and to direct the health department.
- 1949 Brenham begins construction on a \$235,000 two-stage sewage plant capable of treating 750 gallons of raw sewage a minute or 1.08 MGD.
- 1950 The new sewage treatment plant is completed and put into production. The plant was not properly designed in that whenever repairs had to be made, raw sewage had to be directly bypassed into the stream.
- 1962 City of Brenham Health Department launches campaign to eliminate open privies by helping furnish every occupied dwelling with sanitary flush toilets and running water at no (up front) installation or fixture cost. Repayment was made over a period of time by charging \$1 on water bill. The last open privy was eliminated on West Academy Street.
- 1963 Oxidation ponds (e.g. three lagoon system) are added to wastewater treatment plant to address B.O.D and odor issues.
- 1981-82 Construction of a new \$3.5 million sewage treatment plant, 75% funded by EPA grant. Maximum capacity - 2.55 million gallons of wastewater a day.
- 2005 Bond issue of \$13,850,825 for expansion and rehabilitation of treatment plant, increasing flow capacity from 2.55 to 3.55 MGD. Expansion included Class A sludge system and biological treatment capabilities of the plant designed to handle extreme influent loadings representative of a 16 MGD facility.

Fund Description

The Wastewater Fund (Fund 105) is an enterprise fund and falls within the business-type funds category. The Wastewater Fund is used to account for costs associated with wastewater treatment, wastewater distribution, and debt service.

Operating Revenues

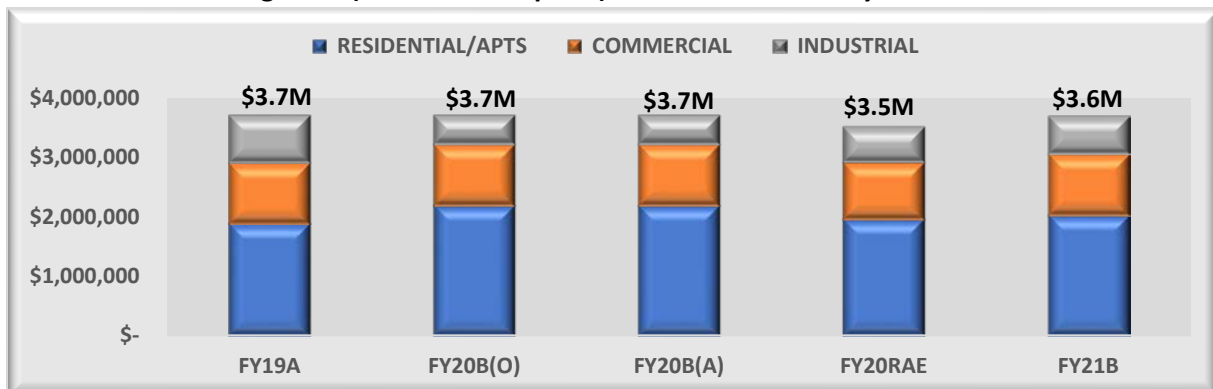
Charges for services for FY20-21 are projected at \$3.8 million and are net of uncollectible accounts. This is a change of \$99,963 or 2.7 percent over FY20 RAE (Revised Annual Estimate) and a decrease of (\$48,755) or (1.3) percent less than FY19-20 Budget.



Approximately 95 percent (\$3.7 million) of Wastewater Fund charges for services revenue comes from monthly billed consumption measured in water gallons used for all rate classes except residential. Residential consumption is based on a two-month winter water average for each billing cycle and is recalculated once a year. Revenue assumptions include:

- No changes in wastewater rates;
- Consumption estimates based on a normalized weather pattern/water usage; and
- Relatively stable distribution of billed consumption revenues by residential, commercial rate classes, and industrial rate classes (see below).

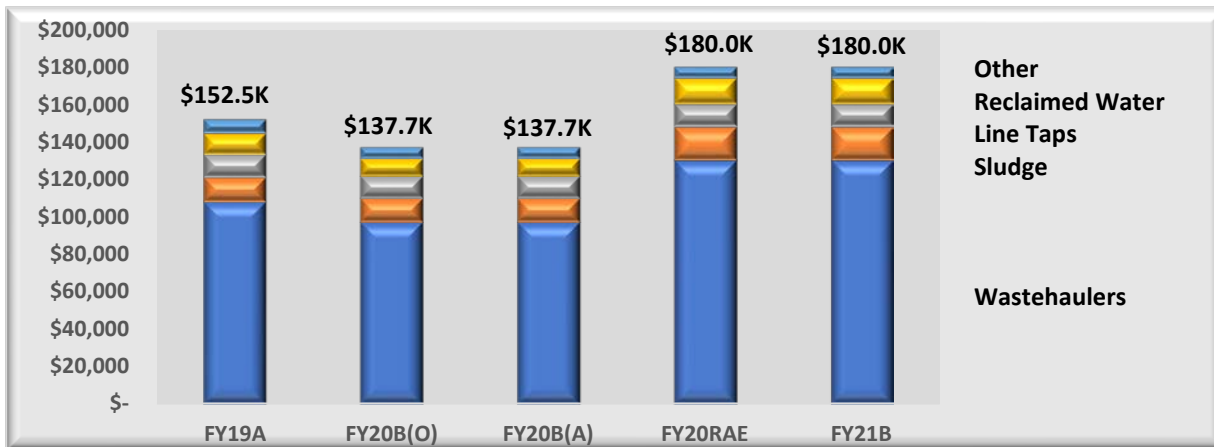
Charges for (Billed Consumption) Services Revenues by Rate Class



Wastewater Fund

Operating Revenues (continued)

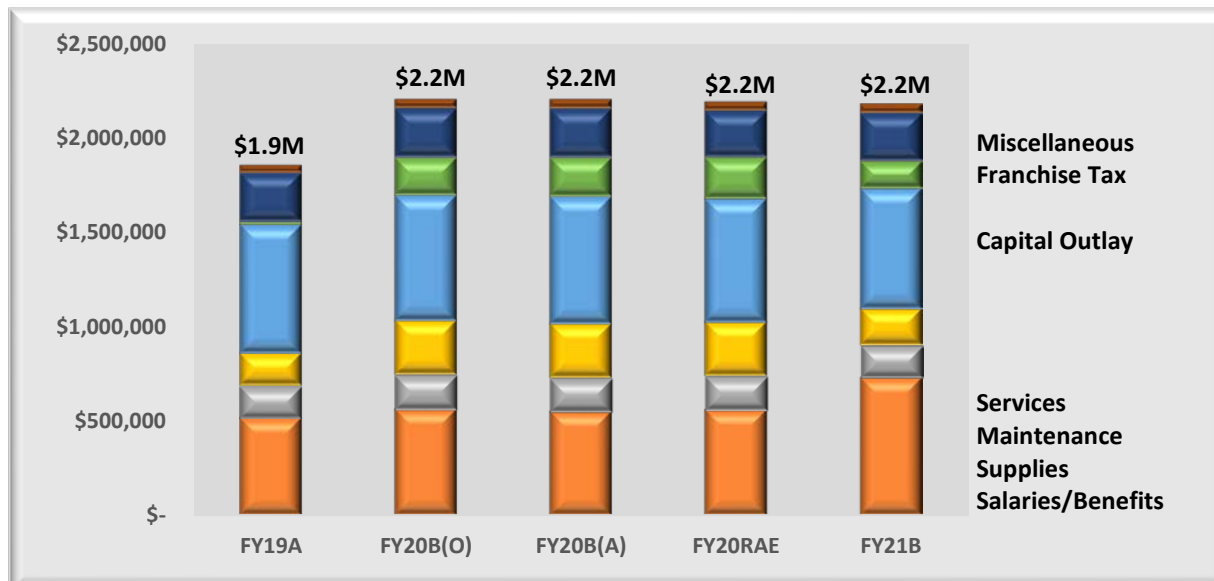
Most of the Wastewater Fund's other charges for services revenue is from wastehaulers, sludge sales, line taps, reclaimed water, and miscellaneous revenues. Projections are based on historic run rates.



Operating Expenditures

Budgeted operating expenditures are \$2.2 million with capital costs of \$146,785 including \$18,785 for main replacements; \$89,000 for the Ralston Creek main project; \$9,000 for new services; and \$30,000 for unforeseen projects. This is a decrease of (\$10,116) or (0.5%) percent from FY19-20 RAE and a decrease of (\$22,751) or (1.0) percent from FY19-20 Budget. Budget drivers include:

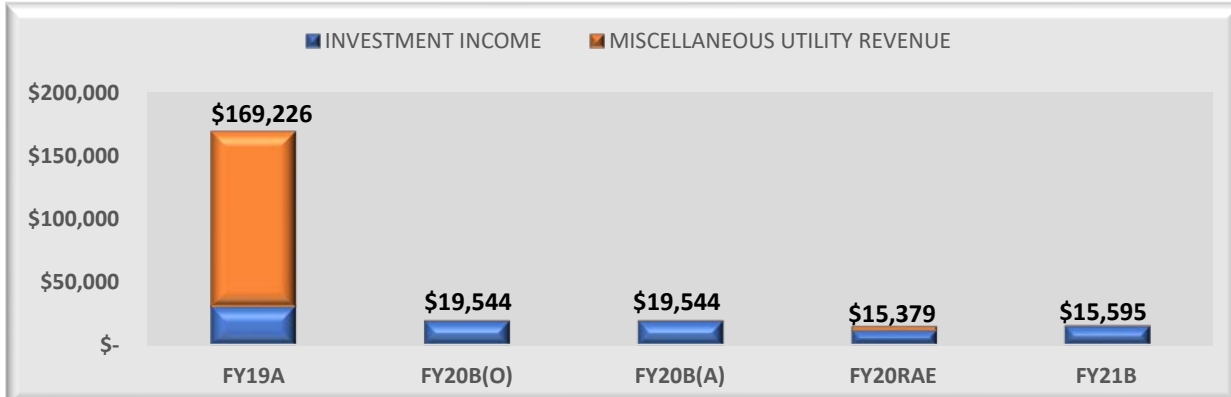
- An increase in personnel costs with 40 percent of a Maintenance Worker being allocated to Department 165; 50 percent of a Mechanic position and 75 percent of a Pre-Treatment Coordinator position being allocated to Department 166; and
- A decrease in capital outlay because of vehicle replacement timing (not every year).



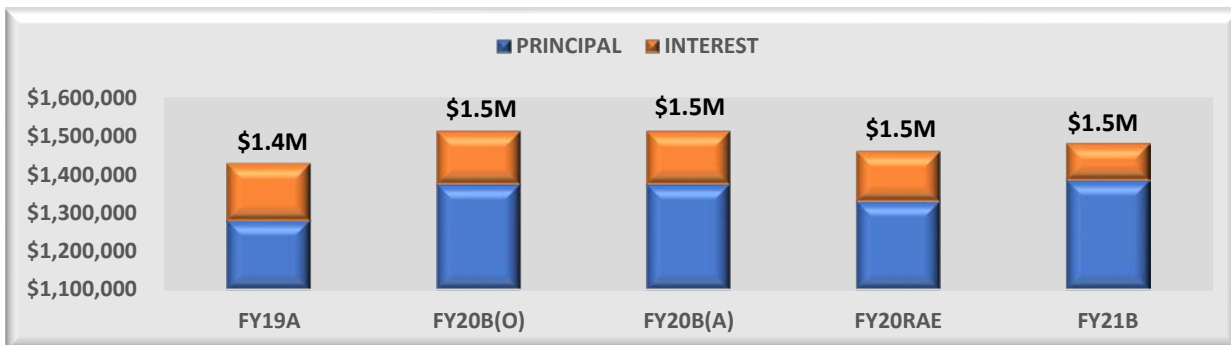
Wastewater Fund

Nonoperating Revenues/Expenditures

Nonoperating revenues are projected at \$15,595 and include interest income and other miscellaneous revenues. In FY19, insurance proceeds were received for equipment destroyed by a fire.



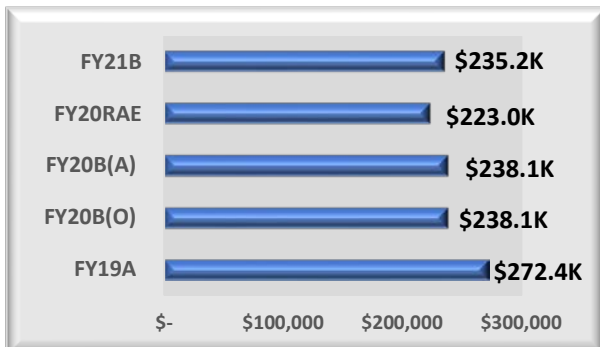
Nonoperating expenditures consist of debt principal and interest payments totalling \$1.5 million and include payments on a \$1.3 million new issue of 20-year certificates of obligation for sewer extensions and lift station for a new retail shopping center.



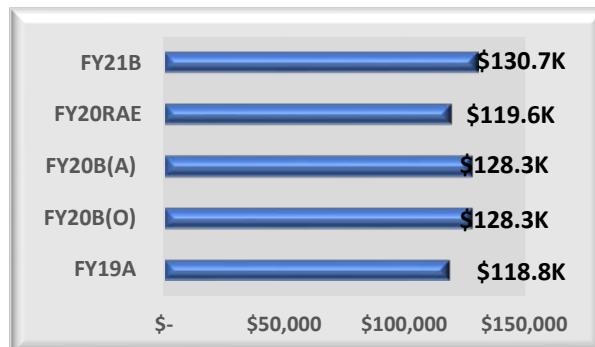
Transfers

Transfers-out of \$235,175 to the General Fund and \$130,702 to the Electric Fund are budgeted for reimbursement of shared service costs from departments with budgets in those funds.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2015-16	ACTUAL	1,810,305	-	1,205,413	=	604,892	1.5
2016-17	ACTUAL	2,047,211	-	1,357,721	=	689,490	1.5
2017-18	ACTUAL	2,622,755	-	1,409,418	=	1,213,337	1.9
2018-19	ACTUAL	2,496,543	-	2,200,395	=	296,148	1.1
2019-20	BUDGET(0)	2,290,796	-	1,409,418	=	881,378	1.6
2019-20	BUDGET(A)	2,290,796	-	1,409,418	=	881,378	1.6
2019-20	RAE	1,507,714	-	1,409,418	=	98,296	1.1
2020-21	BUDGET	1,085,598	-	1,409,418	=	(323,820)	0.8

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

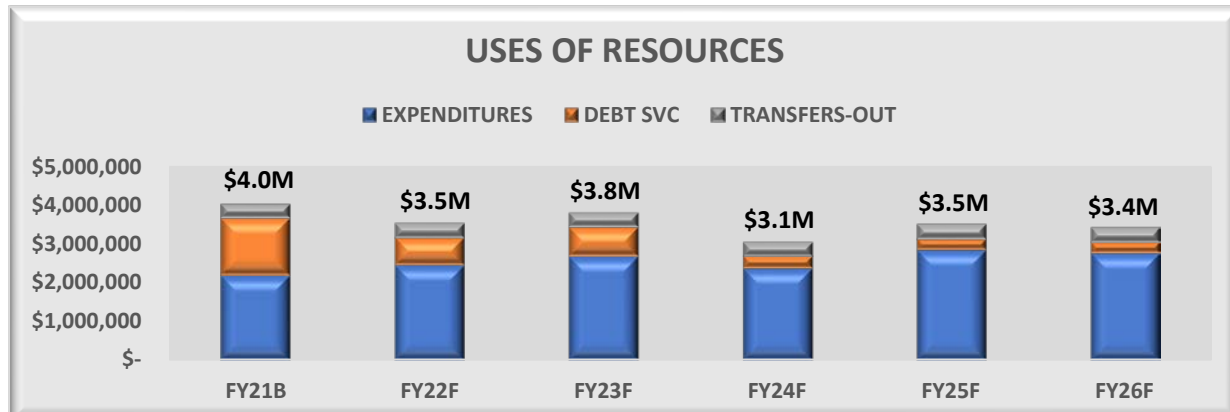
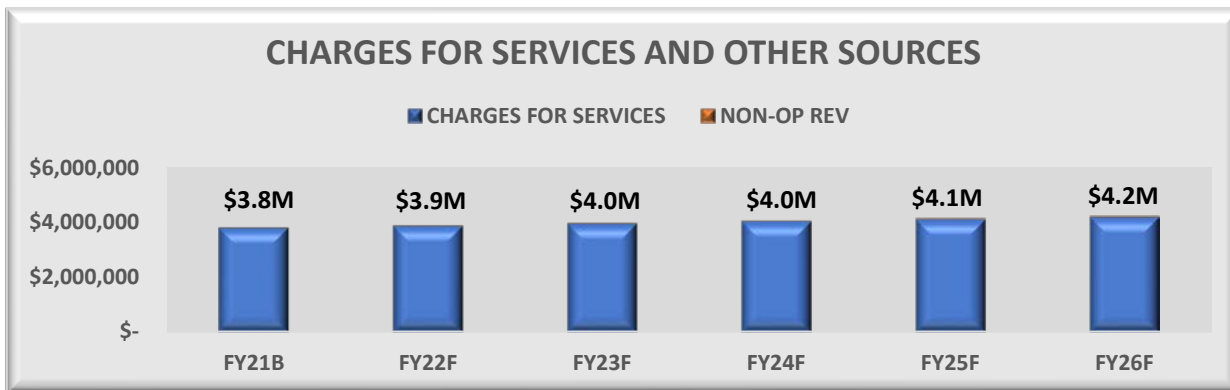
FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY			
2015-16	ACTUAL	3,279,898	8,986	1,297,511	144.4	84.4
2016-17	ACTUAL	3,505,502	9,604	1,459,508	152.0	92.0
2017-18	ACTUAL	3,944,832	10,808	734,824	68.0	8.0
2018-19	ACTUAL	3,779,607	10,355	1,474,882	142.4	82.4
2019-20	BUDGET(0)	4,090,388	11,207	1,261,271	112.5	52.5
2019-20	BUDGET(A)	4,090,388	11,207	1,261,271	112.5	52.5
2019-20	RAE	4,001,884	10,964	1,196,892	109.2	49.2
2020-21	BUDGET	4,034,878	11,054	986,087	89.2	29.2

Financial 5-Year Forecast

The financial forecast for the Wastewater Fund (Fund 105) indicates wastewater revenues are more than adequate to cover operating expenses, including strong capital investment, particularly in years after debt matures. Total resources exceeds uses of resources as major debt on the wastewater plant is paid off, creating excess debt capacity and the ability to fund new capital projects.

Wastewater Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2015-16	ACTUAL	\$ 3,483,098	\$ 1,610,826	\$ (1,344,294)	\$ 23,811	\$ (324,778)	\$ 227,010		
2016-17	ACTUAL	\$ 3,788,837	\$ 1,828,927	\$ (1,336,650)	\$ 37,229	\$ (339,925)	\$ 320,564		
2017-18	ACTUAL	\$ 3,966,833	\$ 2,138,895	\$ (1,423,204)	\$ 42,866	\$ (382,732)	\$ 64,867		
2018-19	ACTUAL	\$ 3,906,552	\$ 1,863,768	\$ (1,431,326)	\$ 169,503	\$ (484,514)	\$ 296,448		
2019-20	BUDGET(0)	\$ 3,857,233	\$ 2,209,720	\$ (1,514,322)	\$ 19,544	\$ (366,346)	\$ (213,611)		
2019-20	BUDGET(A)	\$ 3,857,233	\$ 2,209,720	\$ (1,514,322)	\$ 19,544	\$ (366,346)	\$ (213,611)		
2019-20	RAE	\$ 3,708,515	\$ 2,197,085	\$ (1,462,155)	\$ 15,379	\$ (342,644)	\$ (277,990)		
2020-21	BUDGET	\$ 3,808,478	\$ 2,186,969	\$ (1,482,032)	\$ 15,595	\$ (365,877)	\$ (210,805)		
2021-22	FORECAST	\$ 3,884,648	\$ 2,454,405	\$ (715,088)	\$ 15,595	\$ (375,435)	\$ 355,315		
2022-23	FORECAST	\$ 3,962,341	\$ 2,680,770	\$ (754,871)	\$ 15,595	\$ (377,526)	\$ 164,768		
2023-24	FORECAST	\$ 4,041,587	\$ 2,373,233	\$ (320,929)	\$ 15,595	\$ (379,552)	\$ 983,468		
2024-25	FORECAST	\$ 4,122,419	\$ 2,844,106	\$ (292,671)	\$ 15,595	\$ (381,293)	\$ 619,943		
2025-26	FORECAST	\$ 4,204,867	\$ 2,761,386	\$ (290,471)	\$ 15,595	\$ (383,388)	\$ 785,217		



Financial Statement - Operations

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	3,906,552	3,857,233	3,857,233	3,708,515	3,808,478
TOTAL REVENUES	3,906,552	3,857,233	3,857,233	3,708,515	3,808,478
OPERATING EXPENDITURES					
SALARIES	519,471	565,330	553,108	562,136	731,844
SUPPLIES	170,304	180,997	177,485	177,446	168,310
MAINTENANCE	173,602	288,900	288,900	288,400	199,200
CONTRACTUAL SERVICES	682,902	664,437	674,334	653,119	636,946
CAPITAL OUTLAY (CASH BASIS)	16,243	201,710	206,935	221,811	146,785
GROSS REVENUE TAX	260,748	260,716	260,716	246,830	254,343
MISCELLANEOUS	40,499	47,630	48,242	47,343	49,541
TOTAL OPERATING EXPENDITURES	1,863,768	2,209,720	2,209,720	2,197,085	2,186,969
OPERATING INCOME (LOSS)	2,042,784	1,647,513	1,647,513	1,511,430	1,621,509
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(149,688)	(139,347)	(139,347)	(131,180)	(96,861)
PRINCIPAL RETIREMENT	(1,281,638)	(1,374,975)	(1,374,975)	(1,330,975)	(1,385,171)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	30,278	19,044	19,044	11,975	15,095
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	139,226	500	500	3,404	500
TOTAL NONOPERATING REVENUES (EXP)	(1,261,822)	(1,494,778)	(1,494,778)	(1,446,776)	(1,466,437)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	780,962	152,735	152,735	64,654	155,072
TRANSFERS IN					
TRANSFERS OUT	(484,514)	(366,346)	(366,346)	(342,644)	(365,877)
TOTAL TRANSFERS IN/(OUT)	(484,514)	(366,346)	(366,346)	(342,644)	(365,877)
CHANGE IN NET POSITION					
	296,448	(213,611)	(213,611)	(277,990)	(210,805)

Wastewater Fund

Overview
Wastewater Fund
Fund 105

Financial Information - Non-Routine Capital

<i>IN \$</i>	FY19 ACTUAL	FY20 BUDGET (O)	FY20 BUDGET (A)	FY20 RAE	FY21 BUDGET
NON-ROUTINE CAPITAL EXPENDITURES					
66C-12 SEWER PLANT HOGG BRANCH REPAIR	1,423,178	516,394	516,394	176,184	-
65C-46 BAKER KATZ	97,922	1,300,000	1,300,000	691,556	447,030
66C-10 MUNZ LIFT STATION	-	332,670	332,670	214,333	142,500
66C-13 RALSTON CREEK LIFT STATION	-	481,881	481,881	228,840	245,760
TOTAL CIP EXPENDITURES (3)	1,521,100	2,630,945	2,630,945	1,310,913	835,290
NON-OPERATING FUNDING FOR CAPITAL					
INTERGOVERNMENTAL - FEMA (2)	370,579	2,033,704	2,033,704	-	623,575
INVESTMENT (1)	12,252	8,556	8,556	3,525	405
USE OF BOND PROCEEDS 2017 COS	-	-	-	315,015	-
USE OF BOND PROCEEDS 2020 COS	-	1,387,526	1,387,526	279,504	394,100
TOTAL NON-OP FUNDING FOR CAPITAL	382,831	3,429,786	3,429,786	598,044	1,018,080
INCREASE/(DECREASE) FUND RESERVES	(1,138,268)	798,841	798,841	(712,869)	182,790
ANNUAL CHANGE (1)+(2)-(3)	(1,138,268)	(588,685)	(588,685)	(1,307,388)	(211,310)
> BOND PROCEEDS RECEIVED IN FY	-	1,387,526	1,387,526	1,387,526	-
NET ANNUAL CHANGE WORKING CAP	(1,138,268)	798,841	798,841	80,138	(211,310)

Key Performance Index (KPIs)

System reliability ensures plant treatment is adequate and averts the release of harmful contaminants into Hog Branch. The plant is rated to process 3.55 million gallons a day (MGD) of influent. Influent and effluent BOD (biochemical oxygen demand) is measured to gauge the quality of the treatment process.

System Reliability Measures	Actual	Goal	Benchmarks
Average Annual Effluent Flow (FY20)	1.84 MGD	<3.55 MGD	Plant Rated 3.55 MGD
Annual BOD Effluent as % Influent	0.62%	<1%	TCEQ

It is estimated that reuse of all the wastewater we discharge to oceans and estuaries would increase the water available to U.S. municipalities by about 6 percent. The City's goal is to eventually replace potable water used for irrigation with non-potable water. Sludge is a by-product of sewage treatment. Biosolid is sewage sludge that has undergone sufficient treatment for stabilization and pathogen reduction, and that is of sufficiently high quality to be land applied.

System Efficiency Measures	Actual	Goal	Benchmarks
Reclaimed Water Gallons Sold as % Irrigation	2.07%	All Irrigation	5 Yr Avg - 0%
Metric Tons of Biosolids Land Applied	725	> 5 Yr Avg	5 Yr Avg - 495.04

Water is a necessity of life and must be affordable. EPA studies say wastewater bills should not consume more than 2.5 percent of median household income (MHI). Per the 2019 Texas Municipal League Survey, the average monthly bill for residential customers using 5,000 gallons and living in cities with populations between 15,001 to 20,000, was \$32.68.

System Affordability Measures	Actual	Goal	Benchmarks
Avg Residential Sewer Bill as % of MHI	0.6%	<EPA	EPA =<2.5% MHI
Average Monthly Residential Bill per 5000 Gallons	\$26.94	< TML	TML(2019) \$32.68/5K

The current ratio and days reserves are used as financial measures. The Wastewater Fund has a current ratio 1.4. The fund is below the 60-day reserve policy at 42.1 days but expected to improve as FEMA reimbursements are made to the City and debt is extinguished.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	0.8	>1.0	BEST PRACTICES >1.0
Days Reserves	89.2	60 DAYS	POLICY - 60 DAYS

Wastewater Fund

Fund Balance

<i>IN \$</i>	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
WORKING CAPITAL*					
BEGINNING BALANCE	1,213,337	296,148	296,148	296,148	98,296
CHANGE IN OPERATIONS	296,448	(213,611)	(213,611)	(277,990)	(210,805)
CHANGE IN NON-ROUTINE	(1,138,268)	798,841	798,841	80,138	(211,310)
OTHER CAFR ADJUSTMENTS	(75,369)	-	-	-	-
ENDING BALANCE	296,148	881,378	881,378	98,296	(323,820)

* CURRENT ASSETS LESS CURRENT LIABILITIES

Fund Balance
<i>Wastewater Fund</i>
Fund 105

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-533.00	GRANT REVENUE-FEMA	INTERGOV	370,579	2,033,704	2,033,704	-	623,575
4-604.00	SEWER UTIL REVENUES	CHGS FOR SVCS	3,724,980	3,724,513	3,724,513	3,526,138	3,633,478
4-642.00	DEVELOPER REIMBURSEMENT	CHGS FOR SVCS	36,000	-	-	7,377	-
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	3,134	2,000	2,000	2,000	2,000
4-655.00	LINE TAPS	CHGS FOR SVCS	12,329	12,000	12,000	12,000	12,000
4-665.00	RECLAIMED WATER SALES	CHGS FOR SVCS	11,492	9,638	9,638	14,000	14,000
4-675.00	SEWAGE ACCEPTED AT PLANT	CHGS FOR SVCS	107,944	97,019	97,019	130,000	130,000
4-678.00	CLASS A BIO SOLID SALES	CHGS FOR SVCS	13,350	13,063	13,063	18,000	18,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	4,215	4,000	4,000	4,000	4,000
4-710.00	INTEREST EARNED	INV INCOME	11,980	8,000	8,000	-	-
4-710.30	INTEREST-TEXPOOL	INV INCOME	4,543	3,600	3,600	2,500	2,500
4-710.31	TEXSTAR INTEREST	INV INCOME	26,007	16,000	16,000	13,000	13,000
4-720.00	INSURANCE PROCEEDS	MISC	100,851	-	-	-	-
4-790.00	MISC OTHER REVENUE	MISC	1,350	500	500	3,404	500
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	37,025	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	-	-	-	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			4,465,778	5,924,037	5,924,037	3,732,419	4,453,053
LESS NON-OPERATING REVENUES							
	INTERGOVERNEMENTAL		(370,579)	(2,033,704)	(2,033,704)	-	(623,575)
	INVESTMENT INCOME		(42,530)	(27,600)	(27,600)	(15,500)	(15,500)
	MISCELLANEOUS, NET		(139,226)	(500)	(500)	(3,404)	(500)
	SUBTOTAL NON-OPERATING		(552,335)	(2,061,804)	(2,061,804)	(18,904)	(639,575)
	ALLOWANCE FOR DOUBTFUL ACCOUNTS		(6,891)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL NET CHARGES FOR SERVICES			3,906,552	3,857,233	3,857,233	3,708,515	3,808,478

Wastewater Fund

Revenues

Wastewater Fund

Fund 105

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Dept 100 Non-Dept Direct

This department is used to account for Wastewater expenditures for debt payments of principal and interest, and franchise tax paid to the General Fund. The Wastewater Fund pays a 7 percent franchise tax to the General Fund.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	104	-	-	33,023	104
CAPITAL OUTLAY	1,431,326	1,514,322	1,514,322	1,462,155	1,482,032
SUNDRIES	260,748	260,716	260,716	246,830	254,343
TOTAL DEPT 100	1,692,178	1,775,038	1,775,038	1,742,008	1,736,479

Wastewater Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	104	-	-	104	104
5-100-421.20	BOND ISSUANCE COSTS	SERVICES	-	-	-	32,919	-
5-100-860.11	DEBT SERVICE-INTEREST	CAPITAL	149,688	139,347	139,347	131,180	96,861
5-100-860.15	PRINCIPAL-DEBT SERVICE	CAPITAL	1,281,638	1,374,975	1,374,975	1,330,975	1,385,171
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	260,748	260,716	260,716	246,830	254,343
TOTAL DEPT 100			1,692,178	1,775,038	1,775,038	1,742,008	1,736,479

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	5,208	7,000	7,000	7,000	7,000
TOTAL DEPT 110 AFTER ADJ	5,208	7,000	7,000	7,000	7,000
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(6,891)	(5,000)	(5,000)	(5,000)	(5,000)
TOTAL DEPT 110 AFTER ADJ	(1,683)	2,000	2,000	2,000	2,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	6,891	5,000	5,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	(1,683)	2,000	2,000	2,000	2,000
TOTAL DEPT 110			5,208	7,000	7,000	7,000	7,000

Wastewater Fund

Dept 065 Wastewater Distribution System Capital Improvements

This department is used to account for the distribution-related capital projects financed by bond proceeds. Project financing using bond proceeds are budgeted in debt service payments. Project financing using revenues or reserves are budgeted as expenditures in Dept 165.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
TOTAL DEPT 065	-	-	-	-	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
				NONE			
TOTAL DEPT 065			-	-	-	-	-

Wastewater Fund

Dept 066 Wastewater Plant Capital Improvements

This department is used to account for the following plant-related, FEMA capital projects: Hog Branch Erosion, Munz Lift Station, and Ralston Creek Lift Station. The bond funded Baker Katz development will be tracked here; however, projects financed with bonds are budgeted in debt service payments.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	1,423,178	1,243,419	1,243,419	1,310,913	835,290
SUNDRIES	-	-	-	-	-
TOTAL DEPT 066	1,423,178	1,243,419	1,243,419	1,310,913	835,290

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-066-805.00	UTILITY PLANTS	CAPITAL	1,423,178	516,394	516,394	176,184	-
5-066-806.00	TANKS/LIFT STATIONS	CAPITAL	-	727,025	727,025	1,134,729	835,290
5-066-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
TOTAL DEPT 066			1,423,178	1,243,419	1,243,419	1,310,913	835,290
66C-12	STORM WATER DAMAGE HOGG BRANCH		1,423,178	516,394	516,394	176,184	-
66C-10	MUNZ LIFT STATION		-	332,670	332,670	214,333	142,500
66C-13	RALSTON CREEK LIFT STATION		-	481,881	481,881	228,840	245,760
65C-46	BAKER KATZ		97,922	1,300,000	1,300,000	691,556	447,030
TOTAL			1,521,100	2,630,945	2,630,945	1,310,913	835,290
2020 BOND PROCEEDS				(1,387,526)	(1,387,526)		
NET				1,243,419	1,243,419		

Wastewater Fund

Dept 165 Wastewater Construction

The Wastewater Construction Department is responsible for maintenance, repairs, and new construction on the waterwater 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.

Programs and Services

CUSTOMER SERVICE	SERVICE INSTALLS OR REPLACEMENTS
	JET CLOGGED SEWER SERVICES
MAINTENANCE & OTHER SERVICES	PIPE REPLACEMENT
	PIPE INSPECTION/LINE VIDEO PROGRAM
	MANHOLE INSPECTIONS & REHAB PROGRAM
	LEAK/LINE REPAIR
	EXTENSION OF MAINS
EMPLOYEE	SAFETY PROGRAM
	TRAINING & LICENSING (TCEQ) PROGRAM

Wastewater Fund

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Inspect (line video program) and replace deteriorated sewer lines;	GC1
➤ Repair damaged manholes;	GC1
➤ Extend sewer lines to new developments; and	GC3
➤ Continue employee training and safety.	GC1

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	172,815	193,728	193,263	242,211	266,852
SUPPLIES	22,978	34,077	33,237	33,709	27,790
MAINTENANCE	46,517	43,700	43,700	43,700	43,700
SERVICES	23,224	12,687	14,263	17,470	23,006
CAPITAL OUTLAY	114,165	130,088	129,877	144,753	146,785
SUNDRIES	8,808	8,350	8,290	7,392	8,571
TOTAL DEPT 165 BEFORE ADJ	388,507	422,630	422,630	489,235	516,704
PERSONNEL - ACCRUED COMP	-	-	-	-	-
TOTAL DEPT 165 AFTER ADJ	388,507	422,630	422,630	489,235	516,704

FTES	3.20	3.20	3.20	3.70	4.10
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Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
PERSONNEL* ADDED MAINTENANCE WORKER (40% DEPT 165/60% DEPT 164)	18,406

* MOVED 0.50 PERSONNEL FROM DEPT 167 TO DEPT 165 DURING RAE

Output Measures

	FY19	FY20	FY21 TARGET
New Lines Laid (in feet)	430	10,988	5,000
Lines Replaced (in feet)	140	461	1,000
# of Service Calls	291	234	250
# of Sewer Taps Installed	74	64	70
# of Manholes Rehabilitated	5	6	5
# of New Manholes Installed	2	40	20

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-165-101.00	SALARIES & WAGES	PERSONNEL	104,167	117,896	117,896	156,219	174,817
5-165-102.00	OVERTIME PAY	PERSONNEL	10,863	7,500	7,500	11,000	7,500
5-165-103.00	OASDI/MEDICARE	PERSONNEL	9,321	10,152	10,152	13,362	14,516
5-165-103.02	MATCHING RETIREMENT	PERSONNEL	12,392	13,479	13,479	17,147	20,072
5-165-105.00	LONGEVITY PAY	PERSONNEL	-	-	-	-	-
5-165-105.01	EDUCATION/MISC	PERSONNEL	-	-	-	-	-
5-165-105.03	STANDBY	PERSONNEL	6,608	7,200	7,200	7,200	7,200
5-165-106.00	MEDICAL INSURANCE	PERSONNEL	25,771	31,480	31,015	33,497	39,484
5-165-106.01	LIFE INSURANCE	PERSONNEL	364	442	442	540	653
5-165-106.02	LONG TERM DISABILITY	PERSONNEL	202	245	245	299	362
5-165-107.00	WORKERS' COMPENSATION	PERSONNEL	3,126	2,823	2,823	2,947	2,248
5-165-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	2,511	2,511	-	-
5-165-118.00	ACCRUED COMP TIME	PERSONNEL	-	-	-	-	-
5-165-201.00	CHEMICALS	SUPPLIES	-	-	-	304	-
5-165-202.00	FUEL	SUPPLIES	7,268	7,400	7,400	7,400	7,400
5-165-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,321	3,507	3,507	3,000	4,150
5-165-204.00	POSTAGE & FREIGHT	SUPPLIES	-	200	200	100	100
5-165-205.00	OFFICE SUPPLIES	SUPPLIES	-	120	120	-	-
5-165-206.00	EMPLOYEE RELATIONS	SUPPLIES	247	360	360	360	360
5-165-207.00	REPRODUCTION & PRINTING	SUPPLIES	45	-	-	-	-
5-165-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,444	4,250	4,250	4,250	4,250
5-165-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	62	120	120	121	120
5-165-211.00	CLEANING AND JANITORIAL	SUPPLIES	440	400	400	400	400
5-165-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	65	-	60	58	-
5-165-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	791	1,200	1,200	1,200	1,200
5-165-250.00	OTHER SUPPLIES	SUPPLIES	648	800	800	1,500	1,200
5-165-301.00	UTILITY LINES	MAINTENANCE	32,865	30,000	30,000	30,000	30,000
5-165-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	12,594	12,000	12,000	12,000	12,000
5-165-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,059	1,700	1,700	1,700	1,700
5-165-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	-	-	-	-	-
5-165-402.00	AUDITS/CONSULTANTS FEES	SERVICES	6,212	-	1,576	1,000	6,000
5-165-403.00	TELEPHONE	SERVICES	596	600	600	598	616
5-165-406.60	DISPOSAL FEES	SERVICES	94	300	300	300	400
5-165-408.00	RENTAL & LEASES	SERVICES	-	525	525	-	-
5-165-408.10	RENTALS/LEASES-FLEET	SERVICES	16,223	10,200	10,200	15,000	15,000
5-165-424.00	SERVICE CONTRACTS	SERVICES	62	62	62	72	490
5-165-450.00	OTHER SERVICES	SERVICES	38	1,000	1,000	500	500
5-165-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	4,660	4,500	4,500	5,000	5,000
5-165-710.00	MACHINERY/EQUIPMENT	SUPPLIES	3,988	11,220	10,320	10,320	3,610
5-165-804.00	UTILITY LINES	CAPITAL	-	1,984	1,984	1,984	18,785
5-165-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	102,312	30,000	30,000	30,000	30,000
5-165-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	-	-	-	14,879	89,000
5-165-808.10	NEW SERVICE INSTALLS	CAPITAL	11,853	10,500	8,924	8,924	9,000
5-165-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	-	87,604	88,969	88,966	-

Wastewater Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-165-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,040	4,250	4,190	3,952	4,071
5-165-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,604	3,500	3,500	3,500	3,500
5-165-908.10	MILEAGE	SUNDRIES	448	600	600	-	1,000
5-165-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	(284)	-	-	(60)	-
TOTAL DEPT 165 BEFORE ADJ			388,507	422,630	422,630	489,539	516,704
	ACCRUED COMP		-	-	-	-	-
TOTAL DEPT 165 AFTER ADJ			388,507	422,630	422,630	489,539	516,704

Personnel

POSITION TITLE	SALARY	
	GRADE	FTES
PUBLIC WORKS DIRECTOR	37	0.25
WATER/WASTEWATER CONSTRUCTION SUPERINTENDENT	27	0.40
WATER/WASTEWATER CONSTRUCTION CREW LEADER	20	0.80
EXECUTIVE ADMINISTRATIVE ASSISTANT	21	0.25
WATER/WASTEWATER CONSTRUCTION EQUIPMENT OPERATOR I	16	0.80
WATER/WASTEWATER CONSTRUCTION CUSTOMER SERVICE TECH	15	0.40
WATER/WASTEWATER CONSTRUCTION MAINTENANCE WORKER I	14	1.20
FY20-21 BUDGET		4.10
FY19-20 BUDGET		3.20

Wastewater Fund

Dept 166 Wastewater Treatment

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 (EPA) and state (TCEQ) regulations. Through a series of activities, the wastewater entering 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 digestors, which are aerated and allowed to thicken before ultimately being sent to the belt pressroom for the production of Class A biosolids. The biosolids are sold as soil enhancer to local farmers and ranchers.

Programs and Services

WASTEWATER TREATMENT	DISINFECTION PROGRAM
	NON-POTABLE/RECLAIMED WATER PROGRAM
	PRE-TREATMENT WASTEWATER PROGRAM
	BIOSOLIDS PROGRAM
	STORMWATER PROGRAM
	WASTEHAULERS PROGRAM
	PLANT MONITORING/REPORTS PROGRAM
	RISK MANAGEMENT PROGRAM
PLANT MAINTENANCE	CLARIFIERS
	AERATION BASINS
	PUMPS, MOTORS, BLOWERS
	LAB EQUIPMENT/TESTING CHEMICALS
	LIFT STATIONS
	BIOSOLID PRESSES, BELTS, OVEN
	SCADA, SECURITY SYSTEM
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Wastewater Fund

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Provide up to date training for all personnel enabling efficient duty performance;	GC1
➤ Continue preventative maintenance on equipment to ensure maximum life;	GC1
➤ Update technology to keep in line with changing environmental regulations; and	GC3
➤ Provide to the citizens of Brenham the best management practices, rules and regulations to minimize the safety hazards inherent in wastewater collection and treatment.	GC1

Expenditures Summary

CATEGORY	FY18	FY19		FY19	FY20
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	348,494	371,602	359,845	319,925	464,992
SUPPLIES	147,326	146,920	144,248	143,433	140,520
MAINTENANCE	127,084	245,200	245,200	244,700	155,500
SERVICES	659,574	651,750	660,071	602,626	613,836
CAPITAL OUTLAY	-	71,622	77,058	77,058	-
SUNDRIES	33,374	37,280	37,952	37,951	38,970
TOTAL DEPT 166 BEFORE ADJ	1,315,852	1,524,374	1,524,374	1,425,693	1,413,818
PERSONNEL - ACCRUED COMP	(1,838)	-	-	-	-
TOTAL DEPT 166 AFTER ADJ	1,314,014	1,524,374	1,524,374	1,425,693	1,413,818
FTEs	4.50	4.50	4.50	4.50	5.75

Decision Packages in FY21 Budget

DESCRIPTION		\$ AMOUNT
PERSONNEL	ADDITION OF 50% MECHANIC POSITION SPLIT W/DEPT 163	31,403
PERSONNEL	75% OF PRE-TREATMENT COORDINATOR MOVED FROM DEPT 160	55,110
TOT		<u>86,513</u>

Output Measures

	FY19	FY20	FY21 TARGET
Gallons Treated Sewage	725M	672M	725M
Cubic Yards of Sludge Treated	5,090	5,402	5,402
Waste Haulers (gallons)	1,285,050	1,774,467	1,547,619
Annual Average Flow Effluent (MGD)	1.9M	1.8M	2.0M
2 Hour Peak Flow (GPM)	6,666	6,666	6,666

Wastewater Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-166-101.00	SALARIES & WAGES	PERSONNEL	208,812	229,011	224,111	201,294	304,924
5-166-102.00	OVERTIME PAY	PERSONNEL	9,358	8,000	8,000	10,000	8,000
5-166-103.00	OASDI/MEDICARE	PERSONNEL	17,183	19,792	19,792	17,251	25,835
5-166-103.02	MATCHING RETIREMENT	PERSONNEL	23,983	25,972	25,972	22,758	34,225
5-166-105.00	LONGEVITY PAY	PERSONNEL	3,438	3,543	3,543	4,116	6,345
5-166-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,017	6,000	6,000	6,000	6,000
5-166-105.03	STANDBY	PERSONNEL	10,320	11,000	11,000	11,000	11,000
5-166-106.00	MEDICAL INSURANCE	PERSONNEL	61,745	57,878	51,021	42,619	63,131
5-166-106.01	LIFE INSURANCE	PERSONNEL	844	859	859	794	1,139
5-166-106.02	LONG TERM DISABILITY	PERSONNEL	469	477	477	441	632
5-166-107.00	WORKERS' COMPENSATION	PERSONNEL	4,488	4,163	4,163	3,652	3,761
5-166-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	4,907	4,907	-	-
5-166-118.00	ACCRUED COMP TIME	PERSONNEL	1,838	-	-	-	-
5-166-201.00	CHEMICALS	SUPPLIES	110,582	116,000	113,328	113,328	116,000
5-166-202.00	FUEL	SUPPLIES	10,423	10,600	10,600	9,000	9,000
5-166-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	657	1,600	1,600	1,000	1,000
5-166-204.00	POSTAGE & FREIGHT	SUPPLIES	402	450	450	500	500
5-166-205.00	OFFICE SUPPLIES	SUPPLIES	68	100	100	100	100
5-166-206.00	EMPLOYEE RELATIONS	SUPPLIES	390	350	350	350	350
5-166-207.00	REPRODUCTION & PRINTING	SUPPLIES	696	1,500	1,500	1,500	2,250
5-166-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,768	2,900	2,900	2,900	3,400
5-166-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	112	300	300	200	200
5-166-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,301	1,000	1,000	1,000	1,000
5-166-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	603	2,750	2,750	2,285	450
5-166-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	100	100	-	-
5-166-220.00	LAB SUPPLIES	SUPPLIES	3,058	4,000	4,000	6,000	5,000
5-166-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	23	270	270	270	270
5-166-250.00	OTHER SUPPLIES	SUPPLIES	661	1,000	1,000	1,000	1,000
5-166-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	1,296	5,300	5,300	5,300	5,300
5-166-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,035	700	700	700	700
5-166-311.00	UTILITY PLANTS	MAINTENANCE	70,026	189,200	189,200	189,200	100,000
5-166-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	283	1,000	1,000	500	500
5-166-322.00	LIFT STATION MAINTENANCE	MAINTENANCE	54,444	49,000	49,000	49,000	49,000
5-166-322.10	PRE-TREATMENT/FLOWMETE	MAINTENANCE	-	-	-	-	-
5-166-401.00	ELECTRICAL	SERVICES	549,120	560,000	560,000	505,633	520,802
5-166-402.00	AUDITS/CONSULTANTS FEES	SERVICES	22,857	8,000	12,900	7,000	2,000
5-166-402.15	STATE FEES	SERVICES	22,864	25,000	25,000	20,849	22,000
5-166-403.00	TELEPHONE	SERVICES	1,652	1,700	1,700	1,656	1,706
5-166-405.00	WATER	SERVICES	834	850	850	867	893
5-166-405.50	DRAINAGE CHARGE	SERVICES	-	-	1,421	1,421	1,895
5-166-408.10	RENTALS/LEASES-FLEET	SERVICES	113	250	2,250	2,250	500
5-166-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	721	600	600	600	600
5-166-424.00	SERVICE CONTRACTS	SERVICES	12,088	10,000	10,000	12,000	13,090
5-166-425.00	LABORATORY TEST FEES	SERVICES	49,297	45,000	45,000	50,000	50,000
5-166-450.00	OTHER SERVICES	SERVICES	30	350	350	350	350

Wastewater Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-166-710.00	MACHINERY/EQUIPMENT	SUPPLIES	14,598	-	-	-	-
5-166-714.10	SCADA COMMUNICATIONS	SUPPLIES	984	4,000	4,000	4,000	-
5-166-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	71,622	77,058	77,058	-
5-166-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	31,690	33,280	33,952	33,951	34,970
5-166-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,684	3,000	3,000	3,000	3,000
5-166-908.10	MILEAGE	SUNDRIES	-	1,000	1,000	1,000	1,000
TOTAL DEPT 166 BEFORE ADJ			1,315,852	1,524,374	1,524,374	1,425,693	1,413,818
ACCRUED COMP			(1,838)	-	-	-	-
TOTAL DEPT 166 AFTER ADJ			1,314,014	1,524,374	1,524,374	1,425,693	1,413,818

Personnel

POSITION TITLE	SALARY GRADE	FTES
WASTEWATER SYSTEMS SUPERINTENDENT	28	1.00
WASTEWATER CHIEF OPERATOR	23	1.00
PRE-TREATMENT COORDINATOR	22	0.75
WASTEWATER SYSTEM MECHANIC	22	1.00
WASTEWATER PLANT OPERATOR	18	1.00
WASTEWATER PLANT OPERATOR TRAINEE	14	1.00
FY20-21 BUDGET		5.75
FY19-20 BUDGET		4.50

Wastewater Fund

Capital Budget

Expenditures related to new services and the replacement of aged-out infrastructure and system upgrades are included in the Wastewater Construction Department budget, financed by operating revenues (water rates) or excess fund reserves.

DEPARTMENT 165	G/L	804.00	804.20	TOTAL
		U-LINES IN-HOUSE	U-LINES CONTRACTORS	
FY21 BUDGET - MAJOR PROJECTS				
CAMPBELL/BOB - REPLACE 920' OF 6" CLAY MAIN		9,521	-	9,521
W MAIN - REPLACE 50' MAIN		9,264	-	9,264
RALSTON CREEK SEWER MAIN		-	89,000	89,000
TOTAL MAJOR PROJECTS		18,785	89,000	107,785
808.10 NEW SERVICES INSTALLS				9,000
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)				30,000
TOTAL FY21 PAYGO CAPITAL PROJECTS BUDGET				146,785

Capital Budget

Wastewater Fund

Fund 105

Capital Plan

Operating expenditures shown in the Financial 5-Year Forecast include revenue/reserve funded capital and the debt payments associated with new bond funded capital shown below.

DEPT #	GL ACCOUNT	FORECAST				
		FY22	FY23	FY24	FY25	FY26
165	804.00 UTILITY LINES	17,357	2,562	2,691	3,546	5,448
165	804.10 UTILITY LINES-CONTINGENCY	30,000	30,000	30,000	30,000	30,000
165	804.20 UTILITY LINES-CONTRACTORS	172,572	252,857	146,766	278,406	413,979
065 BOND	804.20 UTILITY LINES-CONTRACTORS		552,608	558,143	495,180	
166	805.00 UTILITY PLANTS	-	80,000	-	-	-
066 BOND	805.00 UTILITY PLANTS	1,600,000				
166	806.00 TANKS/LIFT STATIONS	100,000	-	-	100,000	-
066 BOND	806.00 TANKS/LIFT STATIONS	100,000				
165	808.10 SVC INSTALL	10,500	10,500	10,500	10,500	10,500
165	813.00 VEHICLES/LARGE EQUIPMENT	52,899	-	-	85,734	-
166	813.00 VEHICLES/LARGE EQUIPMENT	26,260	198,690	13,930	101,494	-
TOTAL CAPITAL		2,109,588	1,127,217	762,030	1,104,860	459,927
DEBT FUNDED CAPITAL		1,700,000	552,608	558,143	495,180	-
O&M FUNDED CAPITAL		409,588	574,609	203,887	609,680	459,927

NEW DEBT FUNDED PROJECT HIGHLIGHTS

NON-POTABLE IRRIGATION SYSTEM FOR PARKS/BLINN/BISD - FY22 TO FY25	1,952,697
UV LIGHT SYSTEM - FY22	1,500,000

O&M IMPACT OF CAPITAL PLAN

Key assumptions regarding the O&M impact of the Capital Plan include:

- Replacement of vehicles is O&M neutral with an increase in TML insurance costs offset by lower maintenance costs;
- The UV light system at the Wastewater Plant should provide annual savings of \$35,000 in chemical costs and Risk Management Plan consultant fees offset by replacement bulbs and electric costs to run the system; and
- Installation of the non-potable irrigation system will increase electric costs for pumps but preserve more of the water supply for potable (drinking) purposes.

Wastewater Fund

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	272,427	238,086	238,086	223,008	235,175
6-000-602.00	INTERFUND TRANSFER-ELECT	TRANSFER OUT	118,771	128,260	128,260	119,636	130,702
6-000-606.00	INTERFUND TRNSF-SANITATI	TRANSFER OUT	93,316	-	-	-	-
TOTAL TRANSFERS			484,514	366,346	366,346	342,644	365,877

Transfers

Wastewater Fund

Fund 105

Transfers

Wastewater Fund

Fund 105

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Sanitation Fund

Overview



Sanitation Fund

Fund 106

History

Prior to 1993, the City of Brenham owned and operated a municipal landfill consisting of approximately 133 acres. This facility was operated from the 1950's to 1993 when Subtitle D regulations went into effect. At the same time residential curbside bag service (twice per week) and commercial sanitation services were provided by the City of Brenham. With Subtitle D Regulations and the landfill reaching capacity, the City of Brenham decided to look at other options for their municipal waste.

Land was purchased near Chappell Hill, TX with intentions to operate the 200+ acreage site as another Municipal Landfill. The property was permitted but because of many private property litigation battles, the City of Brenham decided to apply with Texas Natural Resource Conservation Commission (now known as TCEQ) to have a Type V Transfer and Collection Station. In September of 1993 a registration was granted to the City of Brenham for the operation of the Brenham Transfer Station located at 2009 Old Chappell Hill Rd.

The City of Brenham originally operated the Brenham Transfer Station solely for taking care of waste produced in the Brenham City limits as well as handling yard waste (turning into mulch) and separating out recyclables such as metal and tires according to Transfer Station operating regulations. In addition, the City still provided twice per week curbside residential bag collection, Commercial Sanitation operations, the Transfer Station and the Brenham Recycling Center drop-off facility.

In 2003, the City of Brenham outsourced the Commercial Sanitation operations to Texas Commercial Waste. Since then, different providers under exclusive contracts have handled Commercial Sanitation. As the City grew, it was faced with workforce and other operational challenges. In 2019, the City of Brenham decided to look at outsourcing all sanitation-related services.

Four companies responded to a City RFP. After careful deliberation, the City of Brenham decided to outsource the Transfer Station, Collection Station, Recycling operations, and Commercial Sanitation to the Brannon Industrial Group "aka" Brazos Valley Waste and Recycling (BVR). BVR provides City residents automated cart service once per week for curbside garbage pickup and every other week for recycling. The company also operates the original Transfer Station and still accepts all items such as brush, tires and used electronics. BVR accepts outside waste from other providers as well as roll-offs.

Sanitation Fund

Timeline

- BEFORE 1951 City garbage removal was done by private companies or individuals did their own disposal by burning or taking refuse to City dumps. The City had two dump sites. One was for trash and a second located two miles outside the City in an old sand pit was used for the disposal of dead animals.
- 1951 City Garbage Ordinance passed establishing (optional) garbage removal by the City Garbage Department for rubbish trash, kitchen and household waste, ashes, paper, food containers, and small tree trimmings placed in metal containers of not more than 55 gallon capacity and not exceeding 100 lbs. Citizens and businesses could still hire private companies or dispose of garbage themselves.
- 1964 Health Department Annual Report noted: Trash dumped on vacant lots and former garden plots, excessive accumulation of tin cans, piled up trash and rubbish in backyards, chicken, dog, and cattle pens. City promoted annual Spring Clean-Up Drive to remove debris and improve City appearance.
- 1965 New City Garbage Ordinance passed establishing a City exclusive garbage pickup system and making the service mandatory for residents and businesses within the City limits. The ordinance required permitting of private haulers for the use of the City dump.
- 1993 The City's Municipal Landfill (dump) nears capacity. Subtitle D regulations go into effect. City buys 200+ acres of land near Chappell Hill for second landfill. Although permitted, litigation leads to an alternative option - Creating a Transfer and Collection Station which was permitted in 1993.
- 1999 City takes over Howell's Recycling.
- 2003 City outsources commercial garbage pickup.
- 2020 City outsources residential and commercial garbage pickup to Brazos Valley Recycling (BVR); closes Recycling Center; and leases Transfer Station and Collection Station to BVR.

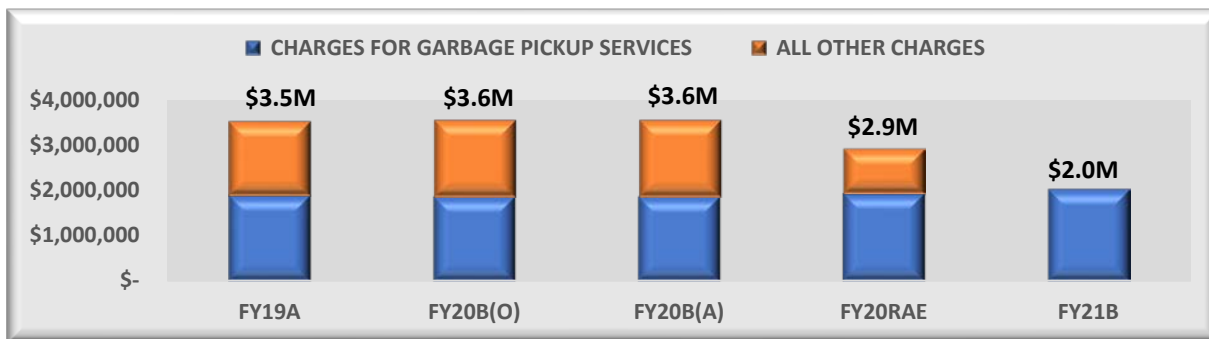
Sanitation Fund

Fund Description

The Sanitation Fund (Fund 106) is an enterprise fund and falls within the business-type funds category. The City of Brenham contracts with Brazos Valley Recycling (BVR) for residential and commercial pickup which includes curbside recycling services. Prior to FY20, the City was responsible for residential trash pickup with the transfer of waste to landfills from a centrally located collection station. The City used an outside party for commercial trash pickup. In addition, prior to FY20, the City offered a Recycling Center for City and County use.

Revenues

Charges for sanitation services for FY20-21 are projected at \$2.0 million and are net of uncollectible accounts. This is a change of (\$911,008) or (31.0) percent decline from FY20 RAE (Revised Annual Estimate) and (\$1.5) million or (43.1) percent decrease from FY19-20 Budget.



Approximately 100 percent of Sanitation Fund charges for services revenue comes from residential and commercial garbage pickup. Revenue assumptions include:

- Adherence to BVR rates with no changes planned in FY20-21; and
- Relatively stable distribution of revenues between residential and commercial rate classes (see below).

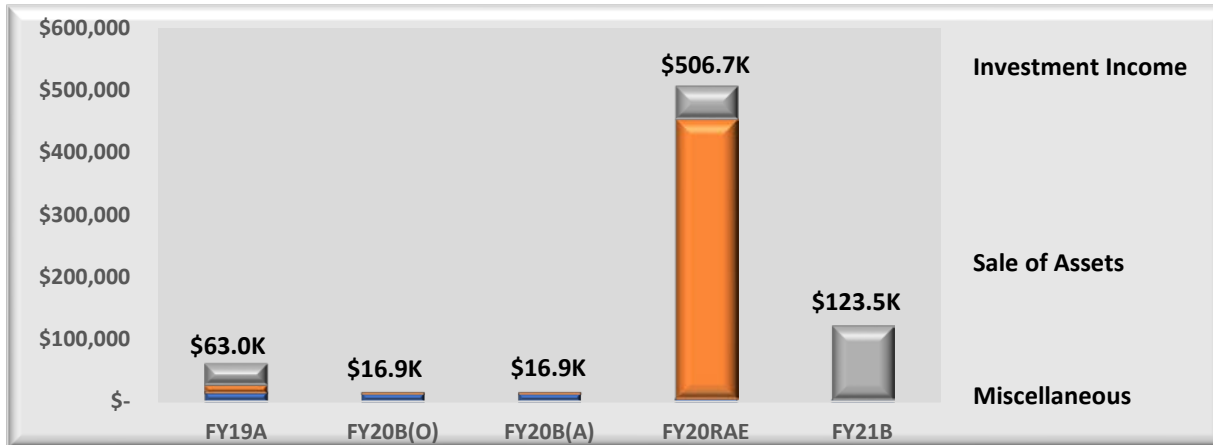
Charges for Garbage Pickup Services Revenues by Rate Class



Sanitation Fund

Nonoperating Revenues

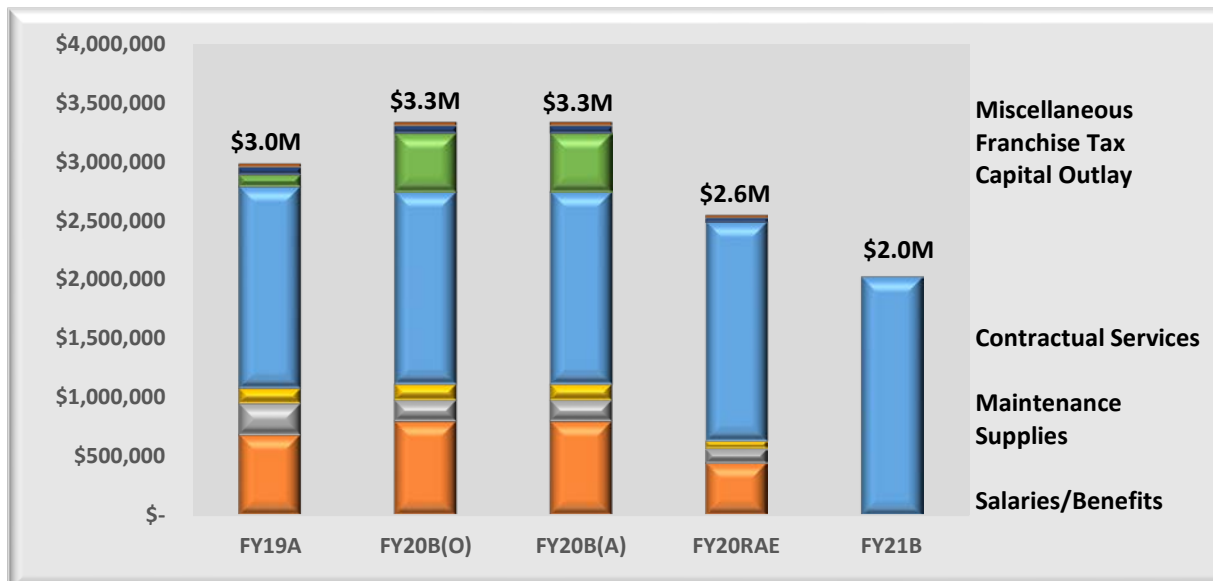
Other nonoperating revenues are derived from interest earnings, sale of assets from discontinued business lines, and miscellaneous revenues.



Operating Expenditures

Budgeted operating expenditures are \$2.0 million. This is a decrease of (\$523,941) or (20.5) percent over FY19-20 RAE and (\$1,306,854) or (39.2) percent over FY19-20 Budget. Budget drivers include:

- Defunding of Transfer Station, Collection Station, and Recycling Center services;
- Outsourcing residential and commercial garbage pickup to a single carrier;
- Sell of all non-essential assets; and
- Retention of billing and customer service functions.



Sanitation Fund

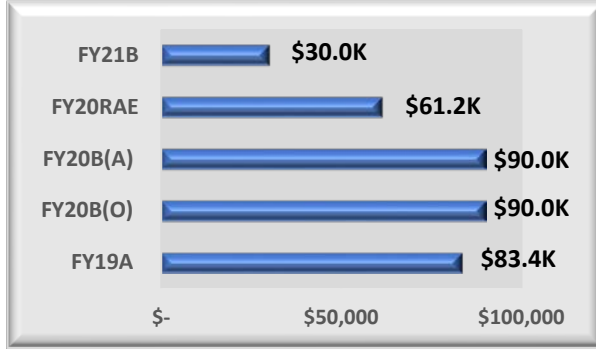
Transfers

Transfers-out of \$351,380 to the General Fund and \$89,954 to the Electric Fund are budgeted for reimbursement of shared service costs from departments with budgets in those funds.

Transfers-Out to General Fund



Transfers-Out to Electric Fund



Sanitation Fund

Working Capital

The formula for working capital is current assets minus current liabilities. Working capital represents a utility's ability to pay its current liabilities with its current assets. It is an important measure of short-term liquidity. The Current Ratio, current assets divided by current liabilities, is a means of measuring liquidity. A higher ratio of above 1 means a utility's assets can be converted into cash at a faster rate. The higher the ratio, the more likely a utility can pay off its short-term liabilities and debt and have excess funds for day-to-day operations. For purposes of budget projections, it is assumed that working capital increases or decreases by the change in net position from the financial results and impacts cash (current asset).

FY	TYPE	CURRENT ASSETS	MINUS	CURRENT LIABILITIES	EQUALS	WORKING CAPITAL	CURRENT RATIO
2015-16	ACTUAL	1,197,339	-	184,602	=	1,012,737	6.5
2016-17	ACTUAL	1,331,250	-	278,757	=	1,052,493	4.8
2017-18	ACTUAL	1,244,008	-	281,802	=	962,206	4.4
2018-19	ACTUAL	1,428,180	-	194,696	=	1,233,484	7.3
2019-20	BUDGET(0)	956,707	-	194,696	=	762,011	4.9
2019-20	BUDGET(A)	956,707	-	194,696	=	762,011	4.9
2019-20	RAE	1,255,251	-	175,000	=	1,080,251	7.2
2020-21	BUDGET	1,025,616	-	175,000	=	850,616	5.9

Cash Reserves and 60-Day Policy

The City's reserve policy for Enterprise Funds is 60-days of distribution operating expenditures plus debt payments and transfers-out net of non-operating revenues and transfers-in. Cash reserves for policy purposes are measured as unrestricted cash and equivalents, including investments in certificates of deposits with durations not exceeding 1 year. For purposes of budget projections, it is assumed that cash and equivalents increases or decreases by the change in net position from the financial results.

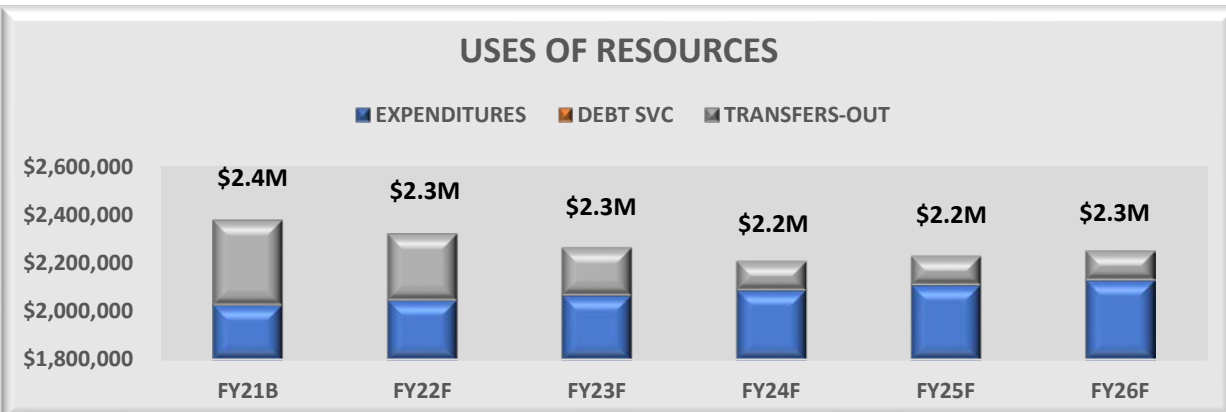
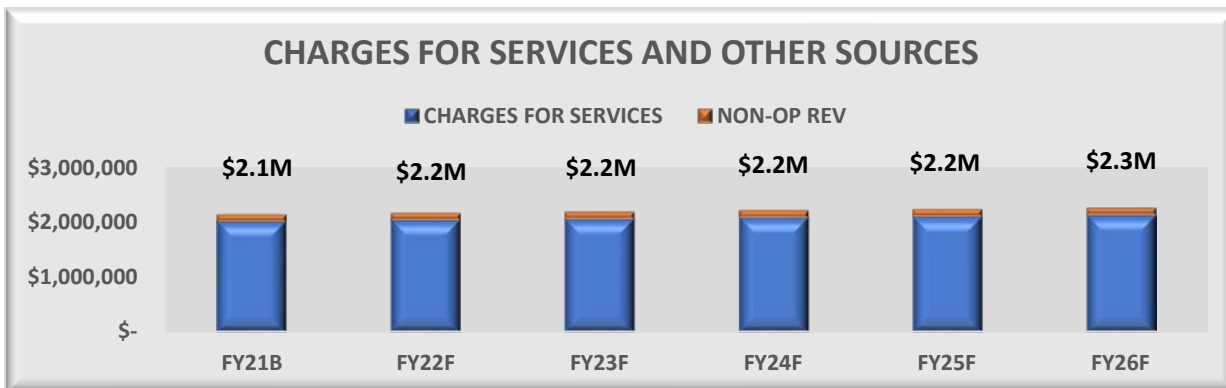
FY	TYPE	NET DIST EXPENDITURES		CASH RESERVES	DAYS RESERVES	DAYS EXCESS
		TOTAL	PER DAY			
2015-16	ACTUAL	3,358,729	9,202	920,049	100.0	40.0
2016-17	ACTUAL	3,355,515	9,193	997,534	108.5	48.5
2017-18	ACTUAL	3,729,939	10,219	924,031	90.4	30.4
2018-19	ACTUAL	3,428,828	9,394	1,112,927	118.5	58.5
2019-20	BUDGET(0)	4,048,565	11,092	641,454	57.8	(2.2)
2019-20	BUDGET(A)	4,048,565	11,092	641,454	57.8	(2.2)
2019-20	RAE	3,595,251	9,850	959,694	97.4	37.4
2020-21	BUDGET	2,377,456	6,514	730,059	112.1	52.1

Financial 5-Year Forecast

The financial forecast for the Sanitation Fund (Fund 106) reflects the continuation of residential and commercial services by BVR. Charges for services are sufficient for covering operating expenditures once transfers-out are reduced to reflect lease payments from BVR for the Collection and Transfer Station operations.

Sanitation Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS	INC/(DEC)
		FOR SERVICES	EXPENDITURES	DEBT	REVENUES	IN/(OUT)	RESERVES		
2015-16	ACTUAL	\$ 3,363,751	\$ 2,991,052	\$ (3,550)	\$ 43,724	\$ (364,127)	\$ 48,747		
2016-17	ACTUAL	\$ 3,451,489	\$ 2,986,393	\$ (1,775)	\$ 31,304	\$ (367,347)	\$ 127,278		
2017-18	ACTUAL	\$ 3,483,031	\$ 3,209,525	\$ (95,156)	\$ 156,821	\$ (425,258)	\$ (90,087)		
2018-19	ACTUAL	\$ 3,535,206	\$ 2,983,698	\$ (95,156)	\$ 62,990	\$ (349,974)	\$ 169,367		
2019-20	BUDGET(0)	\$ 3,560,209	\$ 3,334,675	\$ (268,673)	\$ 16,883	\$ (445,217)	\$ (471,473)		
2019-20	BUDGET(A)	\$ 3,560,209	\$ 3,334,675	\$ (268,673)	\$ 16,883	\$ (445,217)	\$ (471,473)		
2019-20	RAE	\$ 2,935,329	\$ 2,551,762	\$ (466,879)	\$ 506,689	\$ (576,610)	\$ (153,233)		
2020-21	BUDGET	\$ 2,024,321	\$ 2,027,821	\$ -	\$ 123,500	\$ (349,635)	\$ (229,635)		
2021-22	FORECAST	\$ 2,044,564	\$ 2,048,064	\$ -	\$ 123,500	\$ (273,237)	\$ (153,237)		
2022-23	FORECAST	\$ 2,065,010	\$ 2,068,510	\$ -	\$ 123,500	\$ (196,669)	\$ (76,669)		
2023-24	FORECAST	\$ 2,085,660	\$ 2,089,160	\$ -	\$ 123,500	\$ (120,000)	\$ -		
2024-25	FORECAST	\$ 2,106,517	\$ 2,110,017	\$ -	\$ 123,500	\$ (120,000)	\$ -		
2025-26	FORECAST	\$ 2,127,582	\$ 2,131,082	\$ -	\$ 123,500	\$ (120,000)	\$ -		



Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	3,535,206	3,560,209	3,560,209	2,935,329	2,024,321
TOTAL REVENUES	3,535,206	3,560,209	3,560,209	2,935,329	2,024,321
OPERATING EXPENDITURES					
SALARIES	682,713	795,041	795,041	447,111	-
SUPPLIES	264,507	178,315	178,315	121,249	-
MAINTENANCE	132,942	141,500	141,500	66,108	-
CONTRACTUAL SERVICES	1,710,893	1,629,155	1,629,155	1,858,714	2,027,821
CAPITAL OUTLAY (CASH BASIS)	102,500	500,000	500,000	-	-
GROSS REVENUE TAX	63,140	60,974	60,974	36,245	-
MISCELLANEOUS	27,003	29,690	29,690	22,335	-
TOTAL OPERATING EXPENDITURES	2,983,698	3,334,675	3,334,675	2,551,762	2,027,821
OPERATING INCOME (LOSS)	551,508	225,534	225,534	383,567	(3,500)
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(12,379)	(34,797)	(34,797)	(22,884)	-
PRINCIPAL RETIREMENT	(82,777)	(233,876)	(233,876)	(443,995)	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	14,482	13,000	13,000	5,000	3,500
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	48,508	3,883	3,883	501,689	120,000
TOTAL NONOPERATING REVENUES (EXP)	(32,166)	(251,790)	(251,790)	39,810	123,500
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS					
	519,341	(26,256)	(26,256)	423,377	120,000
TRANSFERS IN					
	93,316	-	-	-	-
TRANSFERS OUT					
	(443,290)	(445,217)	(445,217)	(576,610)	(349,635)
TOTAL TRANSFERS IN/(OUT)	(349,974)	(445,217)	(445,217)	(576,610)	(349,635)
CHANGE IN NET POSITION					
	169,367	(471,473)	(471,473)	(153,233)	(229,635)
WORKING CAPITAL (1)					
	1,233,484	762,011	762,011	1,080,251	850,616
CASH					
	1,112,927	641,454	641,454	959,694	730,059

Sanitation Fund

(1) CURRENT ASSETS LESS CURRENT LIABILITIES

Key Performance Index (KPIs)

System reliability could be tracked based on the number of complaints from residents and commercial customers saying their garbage did not get picked up. This is not being tracked currently but the City recognizes it as a potential KPI.

System Reliability Measures	Actual	Goal	Benchmarks
# of Complaints - Residents that Garbage Not Picked Up	na	na	na
# of Complaints from Commercial - Garbage Not Picked Up	na	na	na

Americans generate about 4.4 pounds of trash every day. Curbside pickup ensures residents don't have to drive it to a waste station. The average monthly cost nationally is \$20 to \$50 depending on the frequency of pickups.

System Affordability Measures	Actual	Goal	Benchmarks
Monthly Residential Garbage Bill (Code A/Seniors)	\$15.00	<\$20/Mo	\$20 to \$50/Month

The current ratio and days reserves are used as financial measures. The Sanitation Fund has a current ratio 3.6. The fund is above the 60-day reserve policy at 62.2 days.

System Financial Measures	Budget	Goal	Benchmarks
Current Ratio	5.9	>1.0	BEST PRACTICES >1.0
Days Reserves	112.1	60 DAYS	POLICY - 60 DAYS

Sanitation Fund

Fund Balance

<i>IN \$</i>	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
WORKING CAPITAL*					
BEGINNING BALANCE	962,206	1,233,484	1,233,484	1,233,484	1,080,251
CHANGE IN OPERATIONS	169,367	(471,473)	(471,473)	(153,233)	(229,635)
CHANGE IN NON-ROUTINE	-	-	-	-	-
OTHER CAFR ADJUSTMENTS	101,911	-	-	-	-
ENDING BALANCE	1,233,484	762,011	762,011	1,080,251	850,616

* CURRENT ASSETS LESS CURRENT LIABILITIES

Fund Balance
Sanitation Fund
Fund 106

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-605.00	GARBAGE REVENUES	CHGS FOR SVCS	969,653	941,595	941,595	976,594	1,030,480
4-615.00	GARBAGE REV-COMMERCIAL	CHGS FOR SVCS	921,150	926,654	926,654	952,291	977,181
4-620.00	GARBAGE BAG SALES	CHGS FOR SVCS	22,945	23,000	23,000	18,820	-
4-630.00	TRNSF STATION-COMMERCIAL	CHGS FOR SVCS	641,165	663,362	663,362	402,347	-
4-630.05	BRUSH FEE-RESIDENTIAL	CHGS FOR SVCS	-	-	-	1,620	-
4-630.10	COLLECTION STATION FEES	CHGS FOR SVCS	594,356	586,810	586,810	357,970	-
4-630.15	MULCH REVENUE	CHGS FOR SVCS	56,435	56,000	56,000	33,342	-
4-630.20	TRNSF STAT-CITY COLL STATION	SERVICES	224,291	234,514	234,514	142,837	-
4-630.30	TRNSF STAT-CITY RESID FEES	SERVICES	227,028	238,158	238,158	127,679	-
4-630.40	SANITATION BILLING FEE	CHGS FOR SVCS	29,660	29,815	29,815	14,833	-
4-630.50	TRNSF STATION BAGGED GARBAGE	CHGS FOR SVCS	163,549	209,473	209,473	118,082	-
4-630.60	RECYCLING CTR BAGGED GARBAGE	CHGS FOR SVCS	31,103	-	-	-	-
4-632.00	STATE SALES TAX	CHGS FOR SVCS	14,478	13,000	13,000	13,000	-
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	398	-	-	-	-
4-680.00	RECYCLING REVENUE	CHGS FOR SVCS	80,047	100,000	100,000	36,453	-
4-681.00	RECYCLING REVENUE-COLL STAT	CHGS FOR SVCS	10,967	13,000	13,000	6,866	-
4-682.00	RECYCLING REVENUE-COMMERICAL	CHGS FOR SVCS	-	-	-	6,281	20,160
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	654	500	500	330	-
4-710.00	INTEREST EARNED	INV INCOME	4,926	4,000	4,000	-	-
4-710.30	INTEREST-TEXPOOL	INV INCOME	9,556	9,000	9,000	5,000	3,500
4-720.00	INSURANCE PROCEEDS	MISC	34,115	-	-	-	-
4-765.00	MISC REV	MISC	-	-	-	8	-
4-770.00	RENTAL INCOME	MISC	-	-	-	50,000	120,000
4-790.00	MISC OTHER REVENUE	MISC	500	-	-	3,527	-
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	9,231	-	-	448,154	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	4,662	3,883	3,883	-	-
TOTAL OPERATING AND NON-OPERATING REVENUES			4,050,870	4,052,764	4,052,764	3,716,034	2,151,321
LESS NON-OPERATING REVENUES							
	TRNSF STAT-CITY COLL STATION	CONTRA	(224,291)	(234,514)	(234,514)	(142,837)	-
	TRNSF STAT-CITY RESID FEES	CONTRA	(227,028)	(238,158)	(238,158)	(127,679)	-
	INVESTMENT INCOME		(14,482)	(13,000)	(13,000)	(5,000)	(3,500)
	MISCELLANEOUS, NET		(48,508)	(3,883)	(3,883)	(501,689)	(120,000)
	SUBTOTAL NON-OPERATING		(514,310)	(489,555)	(489,555)	(777,205)	(123,500)
	ALLOWANCE FOR DOUBTFUL ACCOUNTS		(1,355)	(3,000)	(3,000)	(3,500)	(3,500)
TOTAL NET CHARGES FOR SERVICES			3,535,206	3,560,209	3,560,209	2,935,329	2,024,321

Revenues

Sanitation Fund

Fund 106

Dept 100 Non-Dept Direct

This department is used to account for Sanitation expenditures for debt payments of principal and interest, and franchise tax paid to the General Fund. The Sanitation Fund pays a 7 percent franchise tax to the General Fund on residential and commercial collection.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	850,991	2,027,821
CAPITAL OUTLAY	95,156	268,673	268,673	466,879	-
SUNDRIES	63,140	60,974	60,974	36,245	-
TOTAL DEPT 100	158,297	329,647	329,647	1,354,115	2,027,821

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-450.70	RESIDENTIAL COLLECTION/R	SERVICES	-	-	-	428,689	1,030,480
5-100-450.80	COMMERCIAL COLLECTION	SERVICES	-	-	-	416,021	977,181
5-100-450.90	COMMERCIAL RECYCLING	SERVICES	-	-	-	6,281	20,160
5-100-860.11	DEBT SERVICE-INTEREST	CAPITAL	12,379	34,797	34,797	22,884	-
5-100-860.22	DEBT SERVICE-PRINCIPAL	CAPITAL	82,777	233,876	233,876	443,995	-
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	63,140	60,974	60,974	36,245	-
TOTAL DEPT 100			158,297	329,647	329,647	1,354,115	2,027,821

Sanitation Fund

Dept 110 Non-Dept Miscellaneous

This department is used to account for uncollectible revenue, inventory corrections from warehouse transactions, bank (credit card) fees, and other miscellaneous expenditures. Year-end depreciation and amortization charges are booked in this department but excluded for budget purposes.

Expenditures Summary

CATEGORY	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	9,023	11,000	11,000	7,703	3,500
TOTAL DEPT 110 AFTER ADJ	9,023	11,000	11,000	7,703	3,500
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(1,355)	(3,000)	(3,000)	(3,500)	(3,500)
TOTAL DEPT 110 AFTER ADJ	7,668	8,000	8,000	4,203	-

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS CHARGES FOR SERV		1,355	3,000	3,000	3,500	3,500
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	SUNDRIES	7,668	8,000	8,000	4,203	-
TOTAL DEPT 110			9,023	11,000	11,000	7,703	3,500

Sanitation Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-042-101.00	SALARIES & WAGES	SALARIES	169,990	179,778	179,778	118,433	-
5-042-102.00	OVERTIME PAY	SALARIES	15,079	8,500	8,500	10,066	-
5-042-103.00	OASDI/MEDICARE	SALARIES	13,928	14,676	14,676	9,552	-
5-042-103.02	MATCHING RETIREMENT	SALARIES	18,832	19,317	19,317	10,213	-
5-042-105.00	LONGEVITY PAY	SALARIES	4,531	3,263	3,263	3,101	-
5-042-106.00	MEDICAL INSURANCE	SALARIES	40,437	47,265	47,265	26,273	-
5-042-106.01	LIFE INSURANCE	SALARIES	658	674	674	397	-
5-042-106.02	LONG TERM DISABILITY	SALARIES	365	374	374	220	-
5-042-107.00	WORKERS' COMPENSATION	SALARIES	7,389	7,076	7,076	4,660	-
5-042-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	3,834	3,834	-	-
5-042-118.00	ACCRUED COMP TIME	SALARIES	4,580	-	-	-	-
5-042-202.00	FUEL	SUPPLIES	66,987	74,000	74,000	31,543	-
5-042-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	196	900	900	48	-
5-042-204.00	POSTAGE & FREIGHT	SUPPLIES	25	-	-	-	-
5-042-206.00	EMPLOYEE RELATIONS	SUPPLIES	113	150	150	47	-
5-042-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,318	1,000	1,000	740	-
5-042-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,553	3,865	3,865	2,195	-
5-042-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	150	100	100	-	-
5-042-211.00	CLEANING AND JANITORIAL	SUPPLIES	476	600	600	11	-
5-042-212.00	COMPUTER EQUIPMENT & SL	SUPPLIES	-	1,000	1,000	433	-
5-042-218.00	PHOTOGRAPHY	SUPPLIES	-	150	150	-	-
5-042-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	-	-	94	-
5-042-250.00	OTHER SUPPLIES	SUPPLIES	-	100	100	11	-
5-042-303.00	VEHICLES/LARGE EQUIPME	MAINTENANC	55,547	70,000	70,000	28,522	-
5-042-304.00	MACHINERY/EQUIPMENT	MAINTENANC	4,360	2,000	2,000	-	-
5-042-310.00	LAND/GROUNDS	MAINTENANC	520	2,500	2,500	-	-
5-042-312.00	BUILDINGS/APPLIANCES	MAINTENANC	136	-	-	-	-
5-042-350.00	OTHER MAINTENANCE	MAINTENANC	1,841	500	500	-	-
5-042-401.00	ELECTRICAL	CONTRACTUA	2,158	2,400	2,400	1,019	-
5-042-405.50	DRAINAGE CHARGE	CONTRACTUA	-	-	-	374	-
5-042-406.60	TRNSF STATION/LANDFILL FEI	CONTRACTUA	543,768	569,420	569,420	391,130	-
5-042-408.10	RENTALS/LEASES-FLEET	CONTRACTUA	2,250	2,000	2,000	2,555	-
5-042-409.00	ADVERTISEMENTS/LEGAL NO	CONTRACTUA	-	-	-	127	-
5-042-422.00	CONTRACT LABOR	CONTRACTUA	612	-	-	5,043	-
5-042-424.00	SERVICE CONTRACTS	CONTRACTUA	1,546	2,000	2,000	750	-
5-042-450.00	OTHER SERVICES	CONTRACTUA	503	300	300	45	-
5-042-713.00	VEHICLES/LARGE EQUIPME	SUPPLIES	4,040	-	-	-	-
5-042-815.00	OTHER CAPITAL OUTLAY	CAPITAL OUTI	-	25,000	25,000	-	-
5-042-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEC	6,913	7,265	7,265	6,927	-
5-042-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEC	289	300	300	94	-
5-042-908.10	MILEAGE	MISCELLANEC	(60)	100	100	-	-
TOTAL 042 BEFORE ADJ			972,032	1,050,407	1,050,407	654,623	-
ACCRUED COMP TIME			(4,580)	-	-	-	-
TOTAL 042 AFTER ADJ			967,451	1,050,407	1,050,407	654,623	-

Sanitation Fund

Dept 042 Transfer Station is now leased by BVR.

DEPT 042

Sanitation Fund

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Fund 106

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-043-101.00	SALARIES & WAGES	SALARIES	86,959	92,107	92,107	71,661	-
5-043-102.00	OVERTIME PAY	SALARIES	9,123	6,500	6,500	5,500	-
5-043-103.00	OASDI/MEDICARE	SALARIES	7,079	7,555	7,555	5,914	-
5-043-103.02	MATCHING RETIREMENT	SALARIES	8,143	10,153	10,153	3,464	-
5-043-105.00	LONGEVITY PAY	SALARIES	33	28	28	-	-
5-043-106.00	MEDICAL INSURANCE	SALARIES	26,355	27,468	27,468	15,796	-
5-043-106.01	LIFE INSURANCE	SALARIES	229	346	346	148	-
5-043-106.02	LONG TERM DISABILITY	SALARIES	127	192	192	82	-
5-043-107.00	WORKERS' COMPENSATION	SALARIES	3,132	3,360	3,360	1,978	-
5-043-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	1,979	1,979	-	-
5-043-118.00	ACCRUED COMP TIME	SALARIES	(2,670)	-	-	-	-
5-043-202.00	FUEL	SUPPLIES	29,904	26,350	26,350	11,475	-
5-043-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	817	500	500	396	-
5-043-205.00	OFFICE SUPPLIES	SUPPLIES	657	300	300	242	-
5-043-206.00	EMPLOYEE RELATIONS	SUPPLIES	754	500	500	382	-
5-043-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,752	1,500	1,500	1,267	-
5-043-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,969	2,140	2,140	1,251	-
5-043-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	100	100	100	150	-
5-043-211.00	CLEANING AND JANITORIAL	SUPPLIES	506	500	500	363	-
5-043-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	-	1,000	1,000	433	-
5-043-213.00	COMMUNICATIONS EQUIP	MISCELLANEOUS	54	100	100	65	-
5-043-221.00	SAFETY AND FIRST AID	SUPPLIES	40	-	-	33	-
5-043-250.00	OTHER SUPPLIES	SUPPLIES	271	300	300	173	-
5-043-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	34,481	30,000	30,000	20,491	-
5-043-304.00	MACHINERY/SMALL EQUIP	MAINTENANCE	4,551	3,000	3,000	592	-
5-043-310.00	LAND/GROUNDS	MAINTENANCE	1,300	2,000	2,000	-	-
5-043-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,666	-	-	61	-
5-043-350.00	OTHER MAINTENANCE	MAINTENANCE	1,841	500	500	-	-
5-043-401.00	ELECTRICAL	CONTRACTUAL	946	1,000	1,000	529	-
5-043-405.50	DRAINAGE CHARGE	CONTRACTUAL	-	-	-	374	-
5-043-406.60	DISPOSAL FEES	CONTRACTUAL	224,291	234,514	234,514	142,837	-
5-043-408.00	RENTALS/LEASES	CONTRACTUAL	15,300	-	-	-	-
5-043-408.10	RENTALS/LEASES-FLEET	CONTRACTUAL	14,200	5,000	5,000	9,900	-
5-043-409.00	ADVERTISEMENTS/LEGAL NO	CONTRACTUAL	-	-	-	127	-
5-043-409.10	PUBLIC ED/INFORMATION	CONTRACTUAL	586	650	650	409	-
5-043-424.00	SERVICE CONTRACTS	CONTRACTUAL	3,088	2,000	2,000	894	-
5-043-430.00	TIRE DISPOSAL	CONTRACTUAL	7,425	5,000	5,000	12,033	-
5-043-450.00	OTHER SERVICES	CONTRACTUAL	523	-	-	2,450	-
5-043-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	14,264	-	-	-	-
5-043-715.00	OTHER CAPITAL	SUPPLIES	-	8,000	8,000	-	-
5-043-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL OUTLA	102,500	-	-	-	-
5-043-815.00	OTHER CAPITAL	CAPITAL OUTLA	-	25,000	25,000	-	-

Sanitation Fund

DEPT 043

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-043-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEOU	2,893	3,040	3,040	2,882	-
5-043-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEOU	364	500	500	94	-
5-043-908.10	MILEAGE	MISCELLANEOU	(60)	100	100	-	-
5-043-950.00	OTHER SUNDRY	MISCELLANEOU	-	-	-	22	-
TOTAL 043 BEFORE ADJ			605,488	503,282	503,282	314,468	-
	ACCRUED COMP TIME		2,670	-	-	-	-
TOTAL 043 AFTER ADJ			608,158	503,282	503,282	314,468	-

Dept 043 Collection Station is now leased by BVR.

Sanitation Fund

Fund 106

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-140-101.00	SALARIES & WAGES	SALARIES	77,586	113,755	113,755	52,147	-
5-140-102.00	OVERTIME PAY	SALARIES	2,139	3,000	3,000	803	-
5-140-103.00	OASDI/MEDICARE	SALARIES	6,105	9,062	9,062	4,008	-
5-140-103.02	MATCHING RETIREMENT	SALARIES	7,656	11,167	11,167	3,631	-
5-140-105.00	LONGEVITY PAY	SALARIES	1,352	1,505	1,505	908	-
5-140-106.00	MEDICAL INSURANCE	SALARIES	18,390	24,010	24,010	10,129	-
5-140-106.01	LIFE INSURANCE	SALARIES	269	393	393	192	-
5-140-106.02	LONG TERM DISABILITY	SALARIES	149	218	218	107	-
5-140-107.00	WORKERS' COMPENSATION	SALARIES	3,838	4,617	4,617	2,291	-
5-140-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	2,250	2,250	1,621	-
5-140-118.00	ACCRUED COMP TIME	SALARIES	433	-	-	-	-
5-140-202.00	FUEL	SUPPLIES	7,702	7,650	7,650	4,172	-
5-140-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	141	300	300	81	-
5-140-205.00	OFFICE SUPPLIES	SUPPLIES	68	50	50	-	-
5-140-206.00	EMPLOYEE RELATIONS	SUPPLIES	39	150	150	88	-
5-140-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,682	1,160	1,160	1,354	-
5-140-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	38	100	100	47	-
5-140-211.00	CLEANING AND JANITORIAL	SUPPLIES	808	500	500	674	-
5-140-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	681	50	50	-	-
5-140-218.00	PHOTOGRAPHY	SUPPLIES	3,499	-	-	-	-
5-140-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	15	-	-	22	-
5-140-250.00	OTHER SUPPLIES	SUPPLIES	4,232	5,000	5,000	2,669	-
5-140-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	8,520	6,500	6,500	9,384	-
5-140-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	88	2,500	2,500	35	-
5-140-310.00	LAND/GROUNDS	MAINTENANCE	28	1,500	1,500	-	-
5-140-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	128	500	500	498	-
5-140-350.00	OTHER MAINTENANCE	MAINTENANCE	-	-	-	524	-
5-140-401.00	ELECTRICAL	CONTRACTUAL S	2,832	3,000	3,000	1,688	-
5-140-405.00	WATER	CONTRACTUAL S	760	500	500	352	-
5-140-405.50	DRAINAGE CHARGE	CONTRACTUAL S	-	-	-	211	-
5-140-406.00	SEWER	CONTRACTUAL S	1,064	700	700	429	-
5-140-408.00	RENTAL/LEASES	CONTRACTUAL S	1,367	-	-	1,980	-
5-140-408.10	RENTALS/LEASES-FLEET	CONTRACTUAL S	-	750	750	-	-
5-140-409.00	ADVERTISEMENTS/LEGAL NO	CONTRACTUAL S	183	400	400	-	-
5-140-422.00	CONTRACT LABOR	CONTRACTUAL S	1,683	3,200	3,200	3,924	-
5-140-422.20	CONTAINER SERVICE	CONTRACTUAL S	9,825	11,000	11,000	8,998	-
5-140-424.00	SERVICE CONTRACTS	CONTRACTUAL S	-	-	-	13	-
5-140-450.00	OTHER SERVICES	CONTRACTUAL S	74	50	50	1,048	-
5-140-710.00	MACHINERY/EQUIPMENT	SUPPLIES	3,439	-	-	-	-
5-140-715.00	OTHER CAPITAL	SUPPLIES	5,619	-	-	-	-

Sanitation Fund

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-140-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEOU!	1,503	1,585	1,585	1,528	-
5-140-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEOU!	435	200	200	-	-
5-140-949.00	UNEMPLOYMENT BENEFITS	MISCELLANEOU!	(1,230)	-	-	-	-
5-140-950.00	OTHER SUNDRY	MISCELLANEOU!	(1)	-	-	-	-
TOTAL 140 BEFORE ADJ			173,139	217,322	217,322	115,556	-
	ACCRUED COMP TIME		(433)	-	-	-	-
TOTAL 140 AFTER ADJ			172,706	217,322	217,322	115,556	-

Dept 140 Recycling Center has been closed. Recycling is offered by BVR at the Collection Station or pickup for City residential and commercial customers.

Sanitation Fund

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-142-101.00	SALARIES & WAGES	SALARIES	84,958	108,137	108,137	53,139	-
5-142-102.00	OVERTIME PAY	SALARIES	8,944	8,000	8,000	3,966	-
5-142-103.00	OASDI/MEDICARE	SALARIES	6,197	9,377	9,377	3,894	-
5-142-103.02	MATCHING RETIREMENT	SALARIES	9,000	11,698	11,698	3,778	-
5-142-105.00	LONGEVITY PAY	SALARIES	271	373	373	127	-
5-142-105.01	EDUCATION/MISCELLANEOUS	SALARIES	2,077	6,000	6,000	-	-
5-142-106.00	MEDICAL INSURANCE	SALARIES	36,702	39,385	39,385	16,013	-
5-142-106.01	LIFE INSURANCE	SALARIES	290	401	401	156	-
5-142-106.02	LONG TERM DISABILITY	SALARIES	161	222	222	86	-
5-142-107.00	WORKERS' COMPENSATION	SALARIES	4,240	4,744	4,744	2,456	-
5-142-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	2,282	2,282	201	-
5-142-118.00	ACCRUED COMP TIME	SALARIES	(3,104)	-	-	-	-
5-142-202.00	FUEL	SUPPLIES	25,049	20,000	20,000	15,771	-
5-142-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	200	200	-	-
5-142-204.00	POSTAGE & FREIGHT	SUPPLIES	-	-	-	287	-
5-142-206.00	EMPLOYEE RELATIONS	SUPPLIES	243	250	250	116	-
5-142-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,970	2,000	2,000	1,900	-
5-142-211.00	CLEANING AND JANITORIAL	SUPPLIES	745	1,000	1,000	153	-
5-142-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	781	-	-	-	-
5-142-219.00	GARBAGE BAGS	SUPPLIES	80,713	11,500	11,500	42,560	-
5-142-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	14	100	100	-	-
5-142-250.00	OTHER SUPPLIES	SUPPLIES	85	150	150	3	-
5-142-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	17,936	20,000	20,000	6,001	-
5-142-406.70	TRANSFER STATION FEES	CONTRACTUAL S	227,028	238,158	238,158	127,679	-
5-142-406.80	TCW-COMMERCIAL COLLECTI	CONTRACTUAL S	988,791	993,362	993,362	494,435	-
5-142-408.10	RENTALS/LEASES-FLEET	CONTRACTUAL S	703	750	750	-	-
5-142-409.00	ADVERTISEMENTS/LEGAL NO	CONTRACTUAL S	-	-	-	1,953	-
5-142-422.00	CONTRACT LABOR	CONTRACTUAL S	110,684	25,673	25,673	64,881	-
5-142-424.00	SERVICE CONTRACTS	CONTRACTUAL S	-	-	-	52	-
5-142-450.00	OTHER SERVICES	CONTRACTUAL S	23	-	-	-	-
5-142-715.00	OTHER CAPITAL	SUPPLIES	-	5,000	5,000	-	-
5-142-815.00	OTHER CAPITAL OUTLAY	CAPITAL OUTLA	-	450,000	450,000	-	-
5-142-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEOU	7,992	8,400	8,400	6,377	-
5-142-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEOU	297	200	200	-	-
5-142-950.00	OTHER SUNDRY	MISCELLANEOU	-	-	-	208	-
TOTAL DEPT 142 BEFORE ADJ			1,612,790	1,967,362	1,967,362	846,192	-
ACCRUED COMP			3,104	-	-	-	-
TOTAL DEPT 142 AFTER ADJ			1,615,894	1,967,362	1,967,362	846,192	-

Sanitation Fund

Dept 142 Residential and Commercial Collection has been outsourced to BVR.

DEPT 142

Sanitation Fund

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Fund 106

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	359,858	351,380	351,380	315,392	319,614
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRANSFER OUT	83,432	89,954	89,954	61,218	30,021
6-000-602.40	INTERFUND TRNSF-VERF FUN	TRANSFER OUT	-	3,883	3,883	200,000	-
6-000-605.00	INTERFUND TRNF-SEWER	TRANSFER IN	(93,316)	-	-	-	-
TOTAL TRANSFERS			349,974	445,217	445,217	576,610	349,635

Transfers

Sanitation Fund

Fund 106

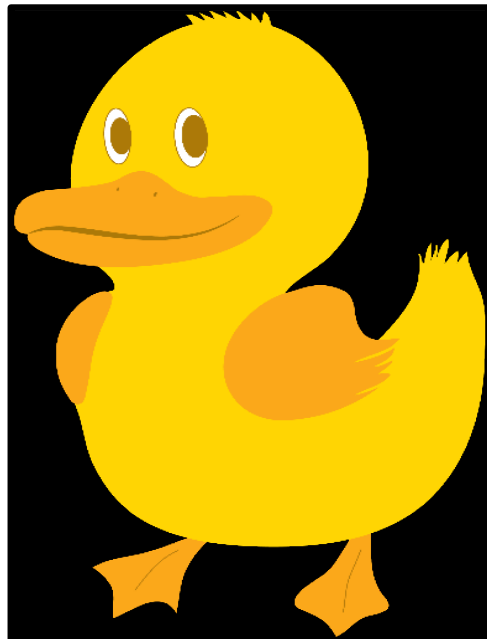
Transfers

Sanitation Fund

Fund 106

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Drainage Fund



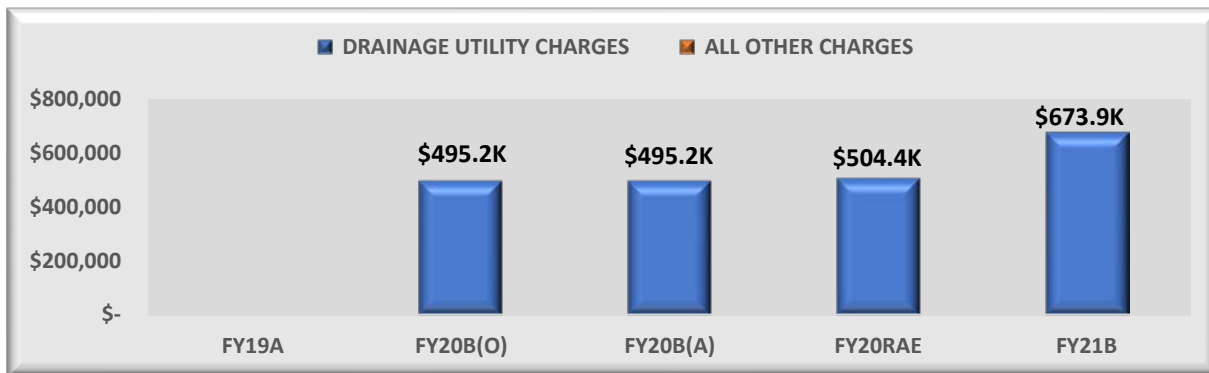
Drainage Fund

Fund Description

The Drainage Fund (Fund 107) is a new enterprise fund and falls within the business-type funds category. The Drainage Fund is used to account for revenues collected through a drainage utility charge (DUC) used for drainage maintenance and capital projects dedicated to drainage improvements. The utility began operations on January 1, 2020. Increases in revenue reflect a full fiscal year.

Revenues

Revenues are estimated at \$673,857 in FY20-21. This is an increase of \$169,437 and \$178,679 over FY19-20 RAE and Budget respectively, due to only nine months of operation in FY19-20.



Revenue assumptions include:

- Monthly residential DUC of \$3.75;
- Monthly non-residential DUC based on impervious area of property (2,685=1 ERU) with a \$3.75 minimum charge and a \$300 maximum charge; and
- Exemptions applied per Texas Local Government Code, Section 552.053 and 580.003.

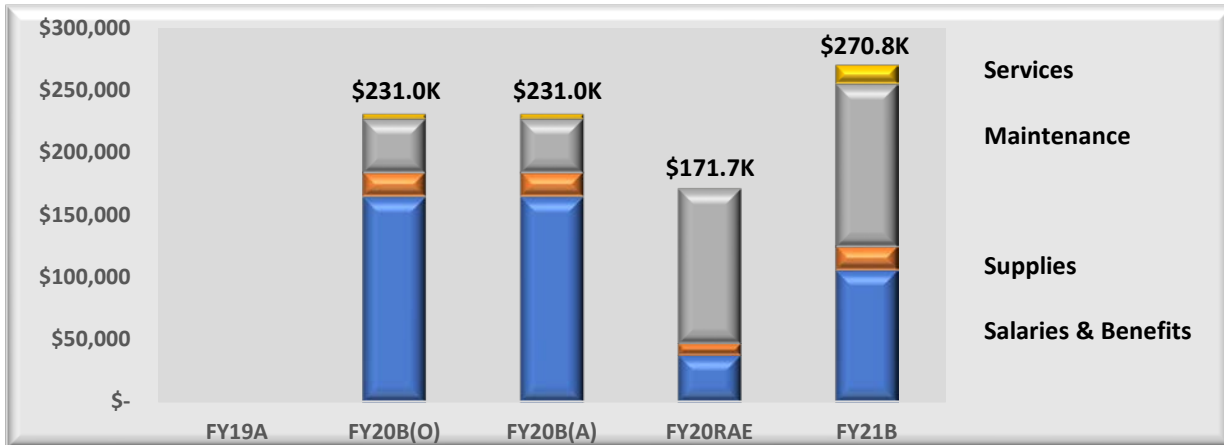
Revenues by Rate Class



Drainage Fund

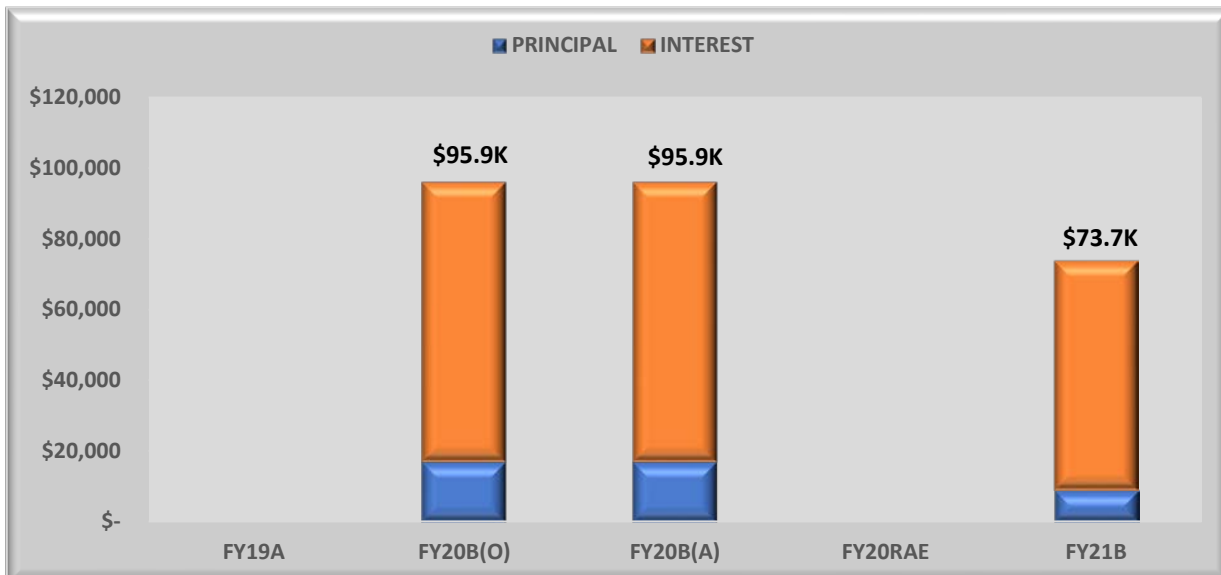
Operating Expenditures

FY20-21 operating expenditures reflect a full year (versus nine months) of services and are budgeted for drainage maintenance, such as, street sweeping, ditch clearing, and some curb and gutter work.



Nonoperating Revenues/(Expenditures)

Budgeted non-operating expenditures include debt payments of principal and interest on short-term note for the replacement of a street sweeper in FY19-20 and 50 percent of a gradall in FY20-21 budget. First payment on the street sweeper was budgeted for FY19-20 but ended up being due in FY20-21.



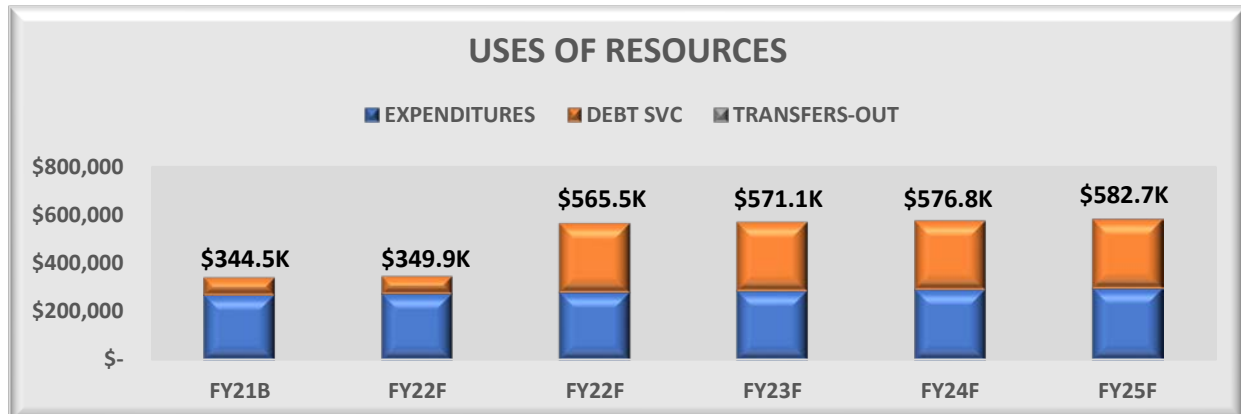
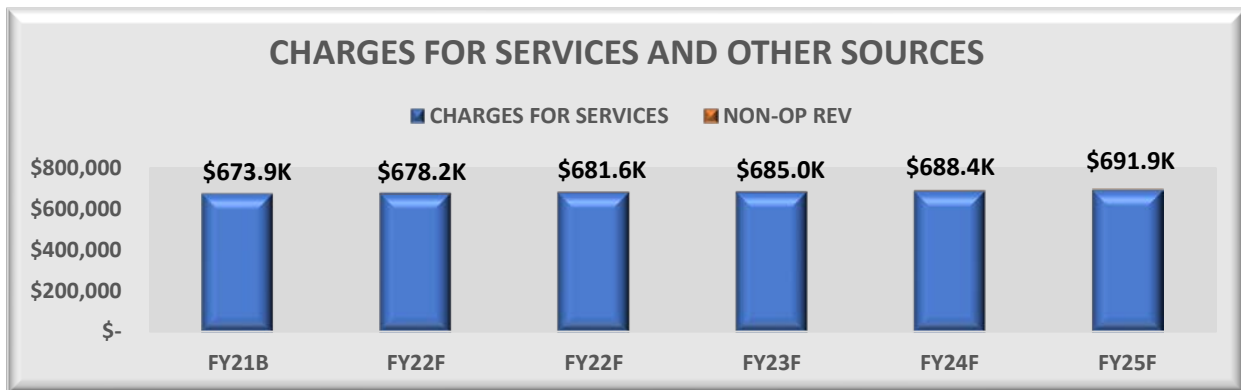
Drainage Fund

Financial 5-Year Forecast

The financial forecast for the Drainage Fund (Fund 107) is based on O&M expenditures for drainage maintenance of approximately \$300,000 a year. Debt includes short-term financing for the replacement of drainage equipment plus 20-year debt payments on major drainage improvement projects. Over \$5 million in drainage projects have been identified throughout the City. It is anticipated that long-term debt would be issued in FY21-22 with first payment in FY22-23.

Drainage Fund

FY	TYPE	CHARGES		OPERATING		NON-OPERATING REV/(EXP)		NET TRFS		INC/(DEC)	
		FOR SERVICES		EXPENDITURES		DEBT	REVENUES	IN/(OUT)		RESERVES	
2015-16	ACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016-17	ACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017-18	ACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018-19	ACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019-20	BUDGET(0)	\$ 495,178	\$ 230,980	\$ (95,939)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,259	\$ -
2019-20	BUDGET(A)	\$ 495,178	\$ 230,980	\$ (95,939)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,259	\$ -
2019-20	RAE	\$ 504,420	\$ 171,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,741	\$ -
2020-21	BUDGET	\$ 673,857	\$ 270,790	\$ (73,730)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,337	\$ -
2021-22	FORECAST	\$ 677,226	\$ 276,206	\$ (73,730)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 328,290	\$ -
2022-23	FORECAST	\$ 680,612	\$ 281,730	\$ (283,730)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 116,153	\$ -
2023-24	FORECAST	\$ 684,015	\$ 287,365	\$ (283,730)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 113,921	\$ -
2024-25	FORECAST	\$ 687,436	\$ 293,112	\$ (283,730)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 111,594	\$ -
2025-26	FORECAST	\$ 690,873	\$ 298,974	\$ (283,730)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 109,169	\$ -



Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	-	495,178	495,178	504,420	673,857
TOTAL REVENUES	-	495,178	495,178	504,420	673,857
OPERATING EXPENDITURES					
SALARIES	-	163,983	163,983	37,964	105,710
SUPPLIES	-	19,647	19,647	9,700	19,080
MAINTENANCE	-	43,450	43,450	124,000	130,200
CONTRACTUAL SERVICES	-	3,900	3,900	15	14,800
CAPITAL OUTLAY (CASH BASIS)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	1,000
TOTAL OPERATING EXPENDITURES	-	230,980	230,980	171,679	270,790
OPERATING INCOME (LOSS)	-	264,198	264,198	332,741	403,067
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	(16,891)	(16,891)	-	(8,978)
PRINCIPAL RETIREMENT	-	(79,048)	(79,048)	-	(64,752)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	(95,939)	(95,939)	-	(73,730)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	168,259	168,259	332,741	329,337
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION	-	168,259	168,259	332,741	329,337
ENDING CASH RESERVES BALANCE	-	168,259	168,259	332,741	662,078
ENDING WORKING CAPITAL BALANCE (1)	-	168,259	168,259	332,741	662,078

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Drainage Fund

Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-617.00	DRAINAGE FEE	CHGS FOR SVCS	-	495,178	495,178	504,420	673,857
4-790.00	MISCELLANEOUS REVENUE	MISC	-	-	-	-	-
TOTAL OPERATING REVENUES			-	495,178	495,178	504,420	673,857

Revenues

Drainage Fund

Fund 107

Dept 041 Drainage Department

The Drainage Department is responsible for drainage maintenance which includes street sweeping, mosquito spraying, curb and gutter repair/replacement, storm drain repair, and ditch mowing/debris clearing. In addition, the department does minor drainage improvement projects and provides oversight for larger scale projects done by contractors. The department also maintains all vehicles and equipment used for drainage work.

Programs and Services

Drainage Fund

CAPITAL PROJECTS	MINOR PROJECTS AND CONTRACTOR OVERSIGHT ON MAJOR
MAINTENANCE	STREET SWEEPING
	DITCH MOWING/DEBRIS CLEARING
	MOSQUITO SPRAYING
	CURB AND GUTTER REPAIR/REPLACEMENT
	STORM DRAIN INSTALLATION, REPAIR AND CLEARING
	CULVERT REPAIR AND REPLACEMENT
	DRAINAGE VEHICLE AND EQUIPMENT MAINTENANCE
EMPLOYEE	SAFETY PROGRAM
	TRAINING PROGRAM

Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Design, construct and modify at least 2 major drainage capital improvement projects per budget year as identified in the Drainage Utility Program;	T1 - T3
➤ Mosquito Spray as identified in Mosquito Control Program;	T1 - T3
➤ Identify any other drainage issues throughout City limits that can be modified utilizing drainage utility charge revenues;	T1 - T3
➤ Keep ditches mowed and storm drains cleared of high vegetation and debris; and	T1 - T3
➤ Make sure all streets are swept in a timely manner.	T1 - T3

Expenditures Summary

CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
		BUDGET (O)	BUDGET (A)		
PERSONNEL	-	163,983	163,983	37,964	105,710
SUPPLIES	-	19,647	19,647	9,700	19,080
MAINTENANCE	-	43,450	43,450	124,000	130,200
SERVICES	-	3,900	3,900	15	14,800
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	1,000
TOTAL DEPT 100 BEFORE ADJ	-	230,980	230,980	171,679	270,790
PERSONNEL - ACCRUED COMP	-	-	-	-	-
TOTAL DEPT 100 AFTER ADJ	-	230,980	230,980	171,679	270,790
FTES	-	2.93	2.97	0.75	2.00

Drainage Fund

Decision Packages in FY21 Budget

DESCRIPTION	\$ AMOUNT
<u>DEBT/LOAN FUNDED</u>	
REPLACE 1998 GRADALL (#4) - 50% (50% DEPT 141 STREETS)	150,000
WITH DEBT PAYMENT OF	23,650

Output Measures

	FY19	FY20	FY21 TARGET
Major projects designed, constructed and improved (As additional revenue comes in on drainage utility charge this number will increase)	2	2	2
Minor projects completed in-house associated with drainage needs	2	3	4

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-041-101.00	SALARIES & WAGES	PERSONNEL	-	106,237	106,237	24,001	67,572
5-041-102.00	OVERTIME PAY	PERSONNEL	-	474	474	474	200
5-041-103.00	OASDI/MEDICARE	PERSONNEL	-	8,020	8,020	1,743	5,292
5-041-103.02	MATCHING RETIREMENT	PERSONNEL	-	10,494	10,494	2,444	7,005
5-041-105.00	LONGEVITY PAY	PERSONNEL	-	1,293	1,293	348	1,358
5-041-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	-	1,136	1,136	-	-
5-041-105.03	STANDBY	PERSONNEL	-	-	-	-	-
5-041-106.00	MEDICAL INSURANCE	PERSONNEL	-	29,343	29,343	7,948	22,098
5-041-106.01	LIFE INSURANCE	PERSONNEL	-	381	381	52	253
5-041-106.02	LONG TERM DISABILITY	PERSONNEL	-	211	211	29	140
5-041-107.00	WORKERS' COMPENSATION	PERSONNEL	-	4,229	4,229	925	1,792
5-041-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	2,165	2,165	-	-
5-041-118.00	ACCRUED COMP TIME	PERSONNEL	-	-	-	-	-
5-041-202.00	FUEL	SUPPLIES	-	9,340	9,340	3,000	12,000
5-041-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	727	727	-	500
5-041-207.00	REPRODUCTION & PRINTING	SUPPLIES	-	-	-	1,500	-
5-041-208.00	CLOTHING/PERS. PROTECTIVE	SUPPLIES	-	2,080	2,080	200	1,080
5-041-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	7,500	7,500	3,500	4,000
5-041-250.00	OTHER SUPPLIES	SUPPLIES	-	-	-	1,500	1,500
5-041-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	-	12,000	12,000	4,000	10,000
5-041-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	950	950	-	200
5-041-315.00	STREETS/INLETS/CURBS	MAINTENANCE	-	3,000	3,000	10,000	10,000
5-041-315.10	STREETS-CONCRETE WORK	MAINTENANCE	-	20,000	20,000	100,000	100,000
5-041-315.20	STREETS-MISC MATERIALS	MAINTENANCE	-	7,500	7,500	10,000	10,000
5-041-402.00	AUDITS/CONSULTANTS	SERVICES	-	-	-	-	8,300
5-041-406.60	DISPOSAL FEES	SERVICES	-	1,500	1,500	-	500
5-041-408.10	RENTALS/LEASES-FLEET	SERVICES	-	2,400	2,400	-	6,000
5-041-450.00	OTHER SERVICES	SERVICES	-	-	-	15	-
5-041-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	-
5-041-901.00	LIAB./CASUALTY INSURANCE	MISC	-	-	-	-	1,000
TOTAL DEPT 041 BEFORE ADJ			-	230,980	230,980	171,679	270,790
ACCRUED COMP			-	-	-	-	-
TOTAL DEPT 041 AFTER ADJ			-	230,980	230,980	171,679	270,790

Drainage Fund

Personnel

POSITION TITLE	SALARY GRADE	FTES
STREET MAINTENANCE WORKER I	14	1.00
STREET MAINTENANCE WORKER II	15	1.00
FY20-21 BUDGET		2.00
FY19-20 BUDGET		2.93

Capital Budget (Debt Funded)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21	
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET	
5-100-860.11	DEBT SERVICE-INTEREST	INTEREST/FISCAL	-	16,891	16,891	-	8,978	
5-100-860.15	DEBT SERVICE-PRINCIPAL	PRINCIPAL	-	79,048	79,048	-	64,752	
TOTAL DEPT 100			-	95,939	95,939	-	73,730	
STREET SWEEPER								50,080
GRADALL (50%)								23,650
TOTAL								73,730

Capital Budget

Drainage Fund

Fund 107

Capital Plan

The drainage projects listed below have been identified for future debt or grant funding. Costs are based on engineering estimates. Project priorities have not been established yet. A short-term note is funding drainage equipment replaced in the FY20-21 budget with projected annual payments of \$73,730 for seven years.

Project	\$Amount
Neibuhr/Rosenbaum St	1,170,400
E Commerce/Clinton/Seelhorst St	749,000
Hickory/E Stone St	176,200
Tom Dee/Marie St	135,700
Gun & Rod Circle/Rosedale Dr	309,200
Wayside St	168,200
Heritage Dr	232,000
S Baylor St	298,000
N Saeger St/Jefferson St	786,100
Hog Branch at Pecan St	832,700
Ralston Creek at Walnut St	129,843
Hog Branch at Alamo St	90,900
Ralston Creek at Gun & Rod Rd	80,800
Total	5,159,043

O&M IMPACT OF CAPITAL PLAN

Key assumptions regarding the O&M impact of the Capital Plan include:

- Debt and interest payments of \$387,000 annually for 20 years assuming the projects listed were 100% debt funded; and
- Flood risk would be lower if these projects were completed which could raise property values.

Capital Plan

Drainage Fund

Fund 107

Capital
Plan

Drainage Fund

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Fund 107

Fund Descriptions

Internal Service Funds includes a Central Fleet Fund, a Vehicle Equipment Replacement Fund (VERF), and a Workers' Compensation Fund. These funds benefit both the governmental and business-type funds.

220 Central Fleet Fund

The Central Fleet Fund was formed to centralize ownership and funding of 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.

Revenues reflect \$100,000 of rental income from fleet vehicles and equipment by Governmental and Enterprise Fund departments. Revenues cover fleet maintenance and insurance costs and build cash reserves for future replacements or additions of vehicles and equipment that are shared between departments. Rental rates did not increase in the FY21 Budget. The last increase was in FY18-19.

The estimated expenditures for FY21 are \$113,575 for all costs related to the Central Fleet Fund. This fund does not have a personnel budget. The current year debt service payments include \$30,489 for a 2017 trackhoe purchased in FY18. No new debt is planned for FY21. The fund will have other capital item purchases totaling \$65,000 in the FY21 Budget which is a re-budget of the vac unit budgeted but not purchased in FY20.

240 Vehicles and Equipment Replacement Fund

The purpose of the Vehicle and Equipment Replacement Fund (VERF) is to stabilize budgeting for vehicles and heavy equipment. General Fund departments pay "rent" to the VERF. The rent covers the cost of financed purchases, if needed in the first rotation into the program, and pre-funds future replacements.

Revenues of \$241,414 reflect VERF payments made by General Fund departments towards loan-funded vehicle and equipment purchases and future replacements. \$223,211 of this revenue covers financing payments (debt) associated with vehicles and equipment replacement for the Street Department, Police Department, Fire Department, Development Services Department, and Maintenance Department. Revenue payments of \$18,204 are for the replacement of future (2nd rotation) Parks Department vehicles and equipment.

A transfer-in of \$200,000 at the end of FY20 is seed money for future replacements and comes from the sale of Sanitation Fund assets.

The FY20-21 Budget includes 50 percent of the cost for replacing a gradall. The gradall is being funded by a short-term (7 year) note. The other half of the gradall is being financed by the Drainage Fund. The gradall is shared 50/50 between the Street and Drainage departments.

Internal Service Funds

Internal Service

Fund Descriptions (continued)

Overview

500 Workers' Compensation Fund

The Workers' Compensation Fund provides workers' disability compensation benefits to injured employees. 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 FY21 will be paid in their entirety through the elected coverage with TML IRP.

Revenues reflect payments by Governmental and Enterprise Fund departments with budgeted personnel. Revenues cover workers' compensation premiums and vaccination programs.

The estimated expenditures for FY21 total \$117,270. These costs consist of \$110,220 for the TML workers compensation premium, \$4,000 for the vaccination program through TML, and \$2,900 for volunteer benefits. Expenses are based on costs of contributions for coverage, claims for medical costs and lost time originating prior to FY21, and a disability policy covering primary lost wages for volunteer firefighters and administrative costs.

Internal Service Funds

Internal Service

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	143,418	141,000	141,000	145,000	100,000
TOTAL REVENUES	143,418	141,000	141,000	145,000	100,000
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	5,504	100	100	75	100
MAINTENANCE	8,450	10,100	10,100	8,000	10,100
CONTRACTUAL SERVICES	415	100	100	400	400
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	178,538	110,000	110,000	50,724	65,000
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	6,859	6,540	6,540	7,283	7,486
TOTAL OPERATING EXPENDITURES	199,766	126,840	126,840	66,482	83,086
OPERATING INCOME (LOSS)	(56,348)	14,160	14,160	78,518	16,914
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(3,966)	(3,343)	(3,343)	(3,343)	(2,705)
PRINCIPAL RETIREMENT	(26,523)	(27,146)	(27,146)	(27,146)	(27,784)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	1,377	1,200	1,200	1,300	1,300
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	(29,113)	(29,289)	(29,289)	(29,189)	(29,189)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(85,461)	(15,129)	(15,129)	49,329	(12,275)
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION DISTRIBUTION	(85,461)	(15,129)	(15,129)	49,329	(12,275)
ENDING CASH RESERVES BALANCE	79,739	64,610	64,610	129,068	116,793
ENDING WORKING CAPITAL BALANCE (1)	51,058	35,929	35,929	100,387	88,112

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Central Fleet Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-518.00	RENTAL INCOME	CHGS FOR SVCS	143,418	141,000	141,000	145,000	100,000
4-710.00	INTEREST EARNED	INV INCOME	1,377	1,200	1,200	1,300	1,300
TOTAL OPERATING AND NON-OPERATING REVENUES			144,795	142,200	142,200	146,300	101,300

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-250.00	OTHER SUPPLIES	SUPPLIES	104	100	100	75	100
5-100-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	8,300	10,000	10,000	8,000	10,000
5-100-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	150	100	100	-	100
5-100-450.00	OTHER SERVICES	SERVICES	415	100	100	400	400
5-100-713.00	VEHICLES/LARGE EQUIPMEN	SUPPLIES	5,400	-	-	-	-
5-100-810.00	MACHINERY/EQUIPMENT	CAPITAL	178,538	60,000	60,000	-	65,000
5-100-813.00	VEHICLES	CAPITAL	-	50,000	50,000	50,724	-
5-100-860.11	DEBT SERVICE-INTEREST	INTEREST/FISCAL	3,966	3,343	3,343	3,343	2,705
5-100-860.15	DEBT SERVICE-PRINCIPAL	PRINCIPAL	26,523	27,146	27,146	27,146	27,784
5-100-901.00	LIAB/CASUALTY INSURANCE	MISC	6,037	6,340	6,340	6,783	6,986
5-110-906.00	INVENTORY ADJUSTMENTS	MISC	823	200	200	500	500
TOTAL EXPENDITURES			230,256	157,329	157,329	96,971	113,575

Central Fleet Fund

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	-	202,469	202,469	213,213	241,414
TOTAL REVENUES	-	202,469	202,469	213,213	241,414
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	204,628	204,628	144,588	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	204,628	204,628	144,588	-
OPERATING INCOME (LOSS)	-	(2,159)	(2,159)	68,625	241,414
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	(22,404)	(22,404)	(3,058)	(17,250)
PRINCIPAL RETIREMENT	-	(158,771)	(158,771)	(196,502)	(205,961)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	-	(181,175)	(181,175)	(199,560)	(223,211)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	-	(183,334)	(183,334)	(130,935)	18,203
TRANSFERS IN	-	355,867	355,867	344,588	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	355,867	355,867	344,588	-
CHANGE IN NET POSITION (BUDGET BASIS)	-	172,533	172,533	213,653	18,203
ENDING CASH RESERVES BALANCE	-	172,533	172,533	213,653	231,856
ENDING WORKING CAPITAL BALANCE (1)	-	172,533	172,533	213,653	231,856

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

MULTI DEPT

Vehicles and Equipment Replacement Fund

Fund 240

MULTI
DEPT

Vehicles and Equipment Replacement Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.41	VERF RENTAL-DEV SVCS	CHGS FOR SVCS	-	31,967	31,967	35,805	59,455
4-518.22	VERF RENTAL-MAINTENANCE	CHGS FOR SVCS	-	4,898	4,898	5,464	5,464
4-518.31	VERF RENTAL-PARKS	CHGS FOR SVCS	-	19,677	19,677	22,593	22,593
4-518.44	VERF RENTAL-POLICE	CHGS FOR SVCS	-	21,294	21,294	13,653	18,204
4-518.51	VERF RENTAL-FIRE	CHGS FOR SVCS	-	115,242	115,242	124,980	124,980
4-518.52	VERF RENTAL-STREETS	CHGS FOR SVCS	-	9,391	9,391	10,718	10,718
TOTAL OPERATING AND NON-OPERATING REVENUES			-	202,469	202,469	213,213	241,414

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-122-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	765	765	103	483
5-122-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	4,133	4,133	5,361	4,982
5-131-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	3,076	3,076	426	1,995
5-131-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	16,601	16,601	22,167	20,597
5-141-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	6,638	6,638	881	8,179
5-141-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	25,329	25,329	34,924	51,276
5-144-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	204,628	204,628	144,588	-
5-151-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	10,457	10,457	1,446	5,646
5-151-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	104,785	104,785	123,534	119,334
5-152-860.11	CAPITAL LEASE-INTEREST	INTEREST/FISCAL	-	1,468	1,468	202	947
5-152-860.15	CAPITAL LEASE-PRINCIPAL	PRINCIPAL	-	7,923	7,923	10,516	9,772
TOTAL EXPENDITURES			-	385,803	385,803	344,148	223,211

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	-	351,984	351,984	144,588	-
6-000-606.00	INTERFUND TRNSF-SANITATI	TRANSFER IN	-	3,883	3,883	200,000	-
TOTAL TRANSFERS			-	355,867	355,867	344,588	-

Fund 240

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
OPERATING REVENUES					
CHARGES FOR SERVICES	196,872	195,107	195,107	179,478	136,768
TOTAL REVENUES	196,872	195,107	195,107	179,478	136,768
OPERATING EXPENDITURES					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	157,735	172,900	172,900	150,527	117,270
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	157,735	172,900	172,900	150,527	117,270
OPERATING INCOME (LOSS)	39,137	22,207	22,207	28,951	19,498
NONOPERATING REVENUES (EXPENDITURES)					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	2,164	1,800	1,800	1,000	1,500
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXP)	2,164	1,800	1,800	1,000	1,500
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	41,301	24,007	24,007	29,951	20,998
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
TOTAL TRANSFERS IN/(OUT)	-	-	-	-	-
CHANGE IN NET POSITION DISTRIBUTION	41,301	24,007	24,007	29,951	20,998
ENDING CASH RESERVES BALANCE	-	24,007	24,007	29,951	50,949
ENDING WORKING CAPITAL BALANCE (1)	198,630	222,637	222,637	228,581	249,579

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Workers' Compensation Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.00	INTEREST INCOME	INV INCOME	2,164	1,800	1,800	1,000	1,500
4-520.00	WORKERS' COMP RECEIPTS	CHGS FOR SVCS	196,872	195,107	195,107	179,478	136,768
TOTAL OPERATING AND NON-OPERATING REVENUES			199,036	196,907	196,907	180,478	138,268

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-450.00	OTHER SERVICES	SERVICES	2,797	4,000	4,000	3,000	4,000
5-100-936.00	WORKERS' COMP PREMIUM	SERVICES	151,913	166,000	166,000	144,404	110,220
5-100-941.10	MEDICAL-PRIOR YEAR	SERVICES	132	-	-	229	150
5-100-941.60	VOLUNTEER BENEFITS	SERVICES	2,894	2,900	2,900	2,894	2,900
TOTAL EXPENDITURES			157,735	172,900	172,900	150,527	117,270

Workers' Compensation Fund

Fund Description

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.

The BCDC maintains two separate funds:

- **Fund 250 BCDC** revenues come from the 4B sales tax, which is used to maintain current park infrastructure and facilities, purchase equipment for the Parks & Recreation and Aquatics departments, and facilitate economic development. Per internal policy, funds are appropriated 65% to parks/recreation/aquatics and 35% to economic development.

In the FY21 Budget, BCDC transferred \$742,500 to the Parks Capital Improvement Fund and transferred \$277,000 to the General Fund for various parks and recreation items.

Effective January of 2019, the City's Director of Economic Development is budgeted in the BCDC Fund. The FY21 Budget has over \$373,000 allocated towards economic development and \$224,478 for debt service payments.

- **Fund 252 BCDC Capital Projects** is used to account for large capital improvement projects supported by BCDC funding and debt. Currently, this fund is tracking only one major project, the Brenham Family Park. The budget includes \$297,000 in capital outlay for the drainage pond project.

BCDC

250

MULTI
DEPT

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	1,739,158	1,836,438	1,836,438	1,692,298	1,744,776
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	22,421	15,000	15,000	15,000	15,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	1,158	1,158	1,158	135,114	3,417
TOTAL REVENUES	1,762,738	1,852,596	1,852,596	1,842,412	1,763,193
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	55,385	55,385	-	146,205
ECONOMIC DEVELOPMENT	235,566	342,733	342,733	256,594	373,010
DEBT SERVICE:					
INT/FISCAL CHARGES	68,941	71,707	71,707	74,463	74,101
PRINCIPAL RETIREMENT	154,274	154,721	154,721	151,965	150,377
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	18,531	-	-	665,485	-
TOTAL EXPENDITURES	477,312	624,546	624,546	1,148,507	743,693
EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES	1,285,426	1,228,050	1,228,050	693,905	1,019,500
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(500,000)	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	(908,329)	(1,228,050)	(1,228,050)	(1,040,482)	(1,019,500)
TOTAL OTHER FINANCING	(1,408,329)	(1,228,050)	(1,228,050)	(1,040,482)	(1,019,500)
NET REV, EXP, & OTHER	(122,902)	-	-	(346,577)	-
FUND BALANCES - BEGINNING	983,449	860,546	860,546	860,546	513,969
NET CHANGE IN FUND BALANCE	(122,902)	-	-	(346,577)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	860,546	860,546	860,546	513,969	513,969

BCDC

Fund 250

MULTI
DEPT

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-140.00	CITY SALES TAX	TAXES	1,739,158	1,836,438	1,836,438	1,692,298	1,744,776
4-590.00	MISCELLANEOUS REVENUES	MISC	1,158	1,158	1,158	3,417	3,417
4-642.00	DEVELOPERS CONTRIBUTION	MISC	-	-	-	131,697	-
4-710.00	INTEREST EARNED	INV INCOME	7,125	5,000	5,000	5,000	5,000
4-710.31	TEXSTAR INTEREST	INV INCOME	15,297	10,000	10,000	10,000	10,000
TOTAL OPERATING AND NON-OPERATING REVENUES			1,762,738	1,852,596	1,852,596	1,842,412	1,763,193

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-175-402.00	AUDITS/CONSULTANTS FEES	CULTURE & REC	-	5,000	5,000	-	5,000
5-175-411.00	LEGAL FEES	CULTURE & REC	-	5,000	5,000	-	5,000
5-175-924.00	CONTINGENCY-RECREATION	CULTURE & REC	-	45,385	45,385	-	136,205
5-176-101.00	SALARIES & WAGES	ECONOMIC DEV	81,004	108,312	108,312	109,622	110,623
5-176-103.00	OASDI/MEDICARE	ECONOMIC DEV	6,163	8,819	8,819	8,643	9,003
5-176-103.02	MATCHING RETIREMENT	ECONOMIC DEV	8,270	11,329	11,329	10,953	12,093
5-176-105.00	LONGEVITY PAY	ECONOMIC DEV	-	48	48	65	108
5-176-105.01	EDUCATION/MISCELLANEOU	ECONOMIC DEV	4,401	6,000	6,000	6,000	6,000
5-176-106.00	MEDICAL INSURANCE	ECONOMIC DEV	10,176	17,586	17,586	11,263	10,624
5-176-106.01	LIFE INSURANCE	ECONOMIC DEV	210	395	395	418	409
5-176-106.02	LONG TERM DISABILITY	ECONOMIC DEV	117	219	219	233	228
5-176-107.00	WORKERS COMPENSATION	ECONOMIC DEV	183	229	229	239	164
5-176-204.00	POSTAGE	ECONOMIC DEV	23	250	250	350	500
5-176-212.00	COMPUTER EQUIPMENT & SU	ECONOMIC DEV	1,681	1,475	1,475	1,500	1,800
5-176-213.00	COMMUNICATIONS EQUIPMI	ECONOMIC DEV	-	325	325	-	-
5-176-250.00	OTHER SUPPLIES	ECONOMIC DEV	3,205	4,000	4,000	1,200	3,000
5-176-401.10	ELECTRICAL-STREET LIGHTS	ECONOMIC DEV	7,019	7,500	7,500	7,500	7,500
5-176-402.00	AUDITS/CONSULTANTS FEES	ECONOMIC DEV	-	5,000	5,000	5,000	35,000
5-176-403.00	TELEPHONE	ECONOMIC DEV	356	500	500	500	500
5-176-409.00	ADVERTISEMENTS/LEGAL NO	ECONOMIC DEV	1,155	8,625	8,625	4,000	8,625
5-176-411.00	LEGAL FEES	ECONOMIC DEV	7,242	5,000	5,000	7,000	7,500
5-176-424.00	SERVICE CONTRACTS	ECONOMIC DEV	10,000	10,000	10,000	10,606	750
5-176-442.00	CONTRACT MOWING	ECONOMIC DEV	-	-	-	-	12,500
5-176-450.00	OTHER SERVICES	ECONOMIC DEV	13,960	17,625	17,625	15,450	11,635
5-176-816.68	DETENTION POND COSTRUCT	CAPITAL	18,531	-	-	665,485	-

BCDC

Fund 250

MULTI
DEPT

BCDC

Fund 250

Expenditures Detail (continued)

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-176-908.00	SEMINARS/MEMBERSHIP/TR	ECONOMIC DEV	15,092	17,600	17,600	9,052	18,884
5-176-908.10	MILEAGE	ECONOMIC DEV	415	500	500	1,000	1,350
5-176-924.00	CONTINGENCY	ECONOMIC DEV	-	40,596	40,596	-	83,164
5-176-939.00	MOVING/HOUSING EXPENSE	ECONOMIC DEV	4,600	-	-	-	-
5-176-942.00	INTEREST EXPENSE	INTEREST	68,941	71,707	71,707	74,463	74,101
5-176-946.00	PRINCIPAL RETIREMENTS	PRINCIPAL	154,274	154,721	154,721	151,965	150,377
5-176-953.01	ECO DEV MARKETING-WEBSI	ECONOMIC DEV	27,173	4,000	4,000	4,200	4,250
5-176-953.30	BUSINESS RETENTION & EXP	ECONOMIC DEV	102	1,800	1,800	1,800	1,800
5-176-953.40	ECO DEV INCENTIVES	ECONOMIC DEV	21,270	40,000	40,000	40,000	-
5-176-959.00	MAIN ST. GRANTS-EIIG/INCE	ECONOMIC DEV	11,750	25,000	25,000	-	25,000
TOTAL EXPENDITURES			477,312	624,546	624,546	1,148,507	743,693

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19	FY20		FY20	FY21
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	PRIMARY GOVT	(45,009)	(186,500)	(186,500)	(172,050)	(277,000)
6-000-601.18	INTERFUND TNSF-DEBT SVC F	PRIMARY GOVT	-	(65,000)	(65,000)	-	-
6-000-601.19	INTERFUND TRNSF-DEBT SVC	PRIMARY GOVT	-	(15,000)	(15,000)	-	-
6-000-602.17	INTERFUND TRNSF-2017 CAP	PRIMARY GOVT	-	-	-	-	-
6-000-602.52	INTERFUND TRNSF-BCDC CAP	TRANSFER OUT	(500,000)	-	-	-	-
6-000-623.40	INTERFUND TRNSF-PARKS CA	PRIMARY GOVT	(863,319)	(961,550)	(961,550)	(868,432)	(742,500)
6-000-662.00	INTERFUND TRNSF-EQUIPME	PRIMARY GOVT	-	-	-	-	-
TOTAL TRANSFERS-OUT			(1,408,329)	(1,228,050)	(1,228,050)	(1,040,482)	(1,019,500)

Financial Statement

IN \$	FY19	FY20		FY20	FY21
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
REVENUES					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	5,288	3,000	3,000	4,000	3,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	5,288	3,000	3,000	4,000	3,000
EXPENDITURES					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	1,297,000	1,297,000	-	297,000
TOTAL EXPENDITURES	-	1,297,000	1,297,000	-	297,000
EXCESS (DEFICIENCY) REVENUES					
OVER (UNDER) EXPENDITURES	5,288	(1,294,000)	(1,294,000)	4,000	(294,000)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	500,000	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
PAYMENT FROM PRIMARY GOVERNMENT	-	1,000,000	1,000,000	-	-
TOTAL OTHER FINANCING	500,000	1,000,000	1,000,000	-	-
NET REV, EXP, & OTHER	505,288	(294,000)	(294,000)	4,000	(294,000)
FUND BALANCES - BEGINNING					
NET CHANGE IN FUND BALANCE	505,288	(294,000)	(294,000)	4,000	(294,000)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
FUND BALANCES - ENDING	909,060	615,060	615,060	913,060	619,060

BCDC Capital Projects Fund

Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-710.00	INTEREST EARNED	INV INCOME	5,288	3,000	3,000	4,000	3,000
TOTAL OPERATING AND NON-OPERATING REVENUES			5,288	3,000	3,000	4,000	3,000

Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AUDITS/CONSULTANT FEES	ECONOMIC DEV	-	-	-	-	-
5-100-803.40	PAVING/DRAINAGE IMPROV-N	CAPITAL OUTLAY	-	297,000	297,000	-	297,000
5-100-816.68	DETENTION POND CONSTRUC	CAPITAL OUTLAY	-	1,000,000	1,000,000	-	-
TOTAL EXPENDITURES			-	1,297,000	1,297,000	-	297,000

Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF - GENERAL	PRIMARY GOVT	-	1,000,000	1,000,000	-	-
6-000-625.00	INTERFUND TRNSF - BCDC	TRANSFER IN	500,000	-	-	-	-
TOTAL TRANSFERS-IN			500,000	1,000,000	1,000,000	-	-

BCDC Capital Projects Fund

Appendix

Supplemental Information
Abbreviations and Acronyms
Glossary

Appendix

Appendix

ORDINANCE NO. O-20-020

AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2020-21; 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, 2020 through September 30, 2021 and has filed same with the City Secretary and has held a public hearing on same, all after due notice as required by statute.

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

SECTION I.

That the City Council of the City of Brenham, Texas does hereby adopt the Budget for the City of Brenham, Texas, for the fiscal year October 1, 2020 through September 30, 2021 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.

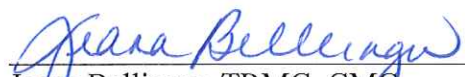
SECTION III.

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

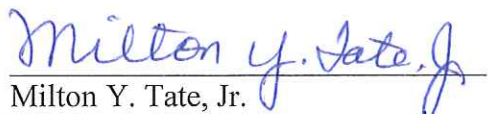
PASSED AND APPROVED on its first reading this the 3rd day of September 2020.

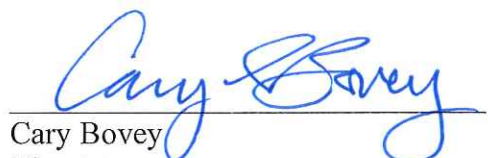
PASSED AND ADOPTED on its second reading this the 17th day of September 2020.

ATTEST:


Jeana Bellinger, TRMC, CMC
City Secretary




Milton Y. Tate, Jr.
Mayor


Cary Bovey
City Attorney

ORDINANCE NO. O-20-021

AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2020 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 2020.

SECTION II.

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2020, an ad valorem tax of \$0.1840 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 \$0.5040 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 3rd day of September 2020.

PASSED AND ADOPTED on its second reading this the 17th day of September 2020.



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

ATTEST:

Jean Bellinger
Jean Bellinger, TRMC, CMC
City Secretary

Cary Bovey
Cary Bovey
City Attorney

**ESTIMATE OF TAX RATE AND VALUATION
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020**

Estimated Assessed Valuation of Real and Personal Property for 2020 (a)	1,276,998,214
Estimated Assessed Valuation of Real and Personal Property with Tax Ceilings	<u>231,966,132</u>
Total Estimated Assessed Valuation of Real and Personal Property	1,508,964,346

General Fund Percentage of Collection	98.54%
Debt Service Fund Percentage of Collection	98.54%

(a) New Valuations 14,049,067

	Tax Rate*	Levy Amount on Taxable Valuations	Estimated Collections	Collections on Property with Tax Ceilings	Taxes to be Paid Into TIRZ	Total Budgeted Tax Revenue
General Fund	0.3200	4,086,394	4,026,733	746,426	(116,483)	4,656,676
Debt Service Fund	0.1840	2,349,677	2,315,371	448,952	-	2,764,323
TIRZ Fund #1	n/a	n/a	n/a	n/a	116,483	116,483
Totals	0.5040	6,436,071	6,342,104	1,195,378	-	7,537,482

*1 Cent = 148,693 Estimated Collections

Total Tax Levy 7,631,449.00

(a) New Valuations	Tax Rate	Levy Amount	Estimated Collections
General Fund	0.3200	44,957	44,301
Debt Service Fund	0.1840	25,850	25,473
Totals	0.5040	70,807	69,774

FY21 BUDGET SHARED COST ALLOCATION FOR GENERAL FUND TRANSFER

	FY21 ALLOCATION %							TOTAL
	ADMIN	COM SVC	HR	MAINT	FINANCE	PURCH'G	IT	
	DEPT 121	DEPT 100 COM	DEPT 123	DEPT 131	DEPT 133	DEPT 135	DEPT 172	
ELECTRIC	54.11%	54.11%	54.11%	42.92%	51.66%	45.55%	20.51%	
GAS	8.19%	8.19%	8.19%	10.95%	6.66%	9.66%	15.00%	
WATER	7.58%	7.58%	7.58%	10.13%	6.16%	8.94%	13.88%	
WASTEWATER	4.79%	4.79%	4.79%	6.40%	3.89%	5.65%	8.77%	
SANITATION	7.07%	7.07%	7.07%	9.45%	5.75%	8.34%	12.94%	
TOTAL	81.73%	81.73%	81.73%	79.85%	74.13%	78.14%	71.08%	
ANNUAL FY21 BUDGET \$	866,598	182,198	235,786	760,662	1,196,012	316,931	690,363	4,248,550
ELECTRIC	468,876	98,579	127,573	326,500	617,912	144,348	141,580	1,925,367
> COVID HELP								0
GAS	70,988	14,925	19,315	83,300	79,655	30,627	103,528	402,338
WATER	65,681	13,809	17,871	77,073	73,701	28,338	95,789	372,262
WASTEWATER	41,494	8,724	11,290	48,691	46,560	17,902	60,514	235,175
SANITATION (SEE 1)	0	0	0	0	0	0	0	0
> BVR RENT OCT-SEP IN FD 106								120,000
> SHORTFALL FROM RESERVES								199,614
> SUBTOTAL SANITATION	0	0	0	0	0	0	0	319,614
TOTAL	647,039	136,037	176,048	535,564	817,828	221,215	401,412	3,254,757
(1) SANITATION CALC WHOLE YEAR	61,239	12,875	16,662	71,860	68,716	26,421	89,310	347,084
CITY FREE GARBAGE SAVINGS								(27,471)
AMOUNT TO KEEP GF WHOLE								319,614

FY21 SHARED SERVICE COST FOR ELECTRIC FUND TRANSFERS

	FY21 ALLOCATION %		TOTAL
	UTILITY CUSTOMER	PUBLIC	
	SERVICE	UTILITIES	
	DEPT 132	DEPT 160	
GAS	13.34%	11.86%	
WATER	26.18%	9.69%	
WASTEWATER	14.17%	5.25%	
SANITATION	5.58%	5.72%	
TOTAL	59.27%	32.52%	
ANNUAL FY21 BUDGET	512,414	1,107,317	1,619,731
GAS	68,371	131,324	199,696
WATER	134,133	107,333	241,466
WASTEWATER	72,603	58,098	130,702
SANITATION (SEE 1)	0	0	0
> SHORTFALL FROM RESERVES			30,021
> SUBTOTAL SANITATION TRF			30,021
TOTAL	275,107	296,756	601,885
(1) SANITATION CALC WHOLE YEAR	28,618	63,292	91,910
BVR 3% BILLING FEE NOW IN ELECTRIC			(60,835)
CITY FREE GARBAGE DEPT 161 SAVINGS 12 MOS			(1,053)
AMOUNT TO KEEP GF WHOLE			30,021

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

CITY OF BRENHAM

Fiscal Year	Residential	Commercial	Personal Property & Minerals	Gross Valuation	Exemption	Net Taxable Value	Total Direct Tax Rate
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	735,299,263	442,903,708	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
2020	825,575,533	506,293,584	363,489,497	1,695,358,614	240,746,405	1,454,612,209	0.51400
2021	842,177,185	531,788,550	394,013,330	1,767,979,065	259,014,719	1,508,964,346	0.50400

(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 Independent School District	Blinn College	Washington County	Total Overlapping Governments	City of Brenham	Washington County	Total Overlapping Governments
	General Fund	Debt Service	Total							
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
2020	0.32000	0.19700	0.51700	1.05000	0.06010	0.51710	2.14420	0.01500	0.00500	0.02000
2021	0.32000	0.18400	0.50400	1.04580	0.05600	0.49500	2.10080	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

	2021 BUDGET	2020 ESTIMATE	FISCAL YEAR							
			2019	2018	2017	2016	2015	2014	2013	2012
Taxable assessed valuations	\$ 1,508,964,346	\$ 1,454,612,209	\$ 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
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
O&M tax rate per \$100 valuation	0.32000	0.32000	0.32000	0.32000	0.31500	0.29500	0.28900	0.35790	0.34200	0.34200
Debt limit per \$100 valuation	1.33000	1.33000	1.33000	1.33000	1.33500	1.35500	1.36100	1.29210	1.30800	1.30800
Debt limit	20,069,226	19,346,342	17,662,795	16,875,296	15,993,966	16,107,457	15,006,052	13,962,023	13,465,599	13,045,497
Total net debt applicable to limit	2,795,323	2,777,823	4,633,052	5,134,792	5,570,823	5,462,668	5,537,827	4,016,140	2,714,493	2,632,301
Legal debt margin	\$ 17,273,903	\$ 16,568,519	\$ 13,029,743	\$ 11,740,504	\$ 10,423,143	\$ 10,644,789	\$ 9,468,225	\$ 9,945,883	\$ 10,751,106	\$ 10,413,196
Total net debt applicable to the limit as a percentage of debt limit	13.93%	14.36%	26.23%	30.43%	34.83%	33.91%	36.90%	28.76%	20.16%	20.18%

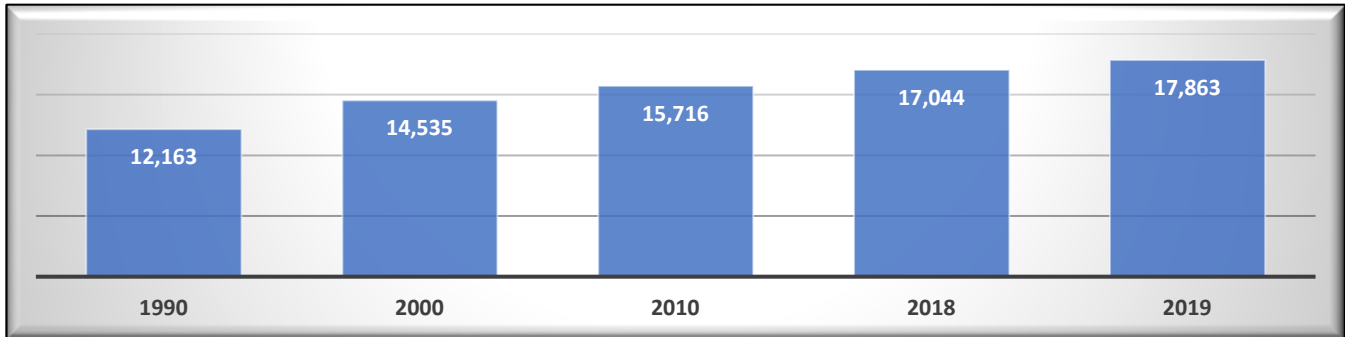
**CITY OF BRENHAM
PRINCIPAL EMPLOYERS**

Entity	Type	Employees
Blue Bell Cremeries LP	Manufacturing	1000-4999
Blinn College	Education	500-999
Brenham State Supported Living Center	Government	500-999
Brenham ISD	Education	500-999
Germania Insurance	Finance	250-499
Walmart Supercenter	Retail	250-499
Baylor Scott & White Medical Center/Clinic	Healthcare	250-499
Brenham Nursing & Rehabilitation	Healthcare	100-249
Brenham Wholesale	Distribution	100-249
Burton Sausage	Manufacturing	100-249
Emerson	Manufacturing	100-249
HEB Foods	Retail	100-249
Home Depot	Retail	100-249
Kruse Village	Healthcare	100-249
Wabtec/Longwood Industries	Manufacturing	100-249
Lowe's Home Improvement	Retail	100-249
MIC Group	Manufacturing	100-249
Tempur Sealy Mattress Corp	Manufacturing	100-249
Valmont Industries	Manufacturing	100-249
City of Brenham	Government	100-249
Washington County	Government	100-249
Quest Specialty	Manufacturing	100-249
Stanpac	Manufacturing	100-249
RR Donnelly	Manufacturing	100-249

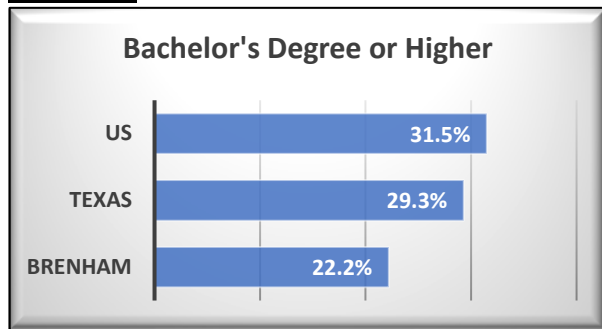
Source: <https://brenhamed.com/local-data/major->

CITY OF BRENHAM DEMOGRAPHICS

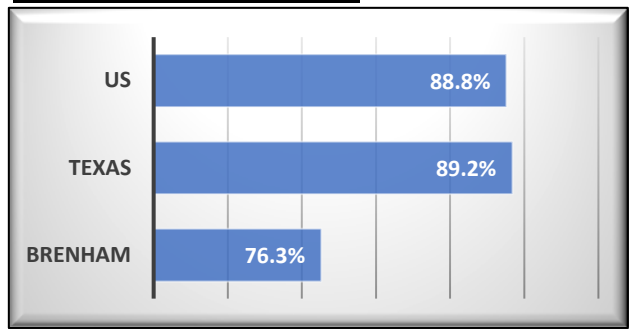
Population



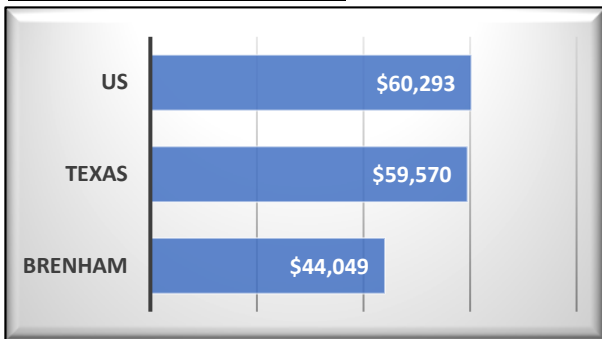
Education



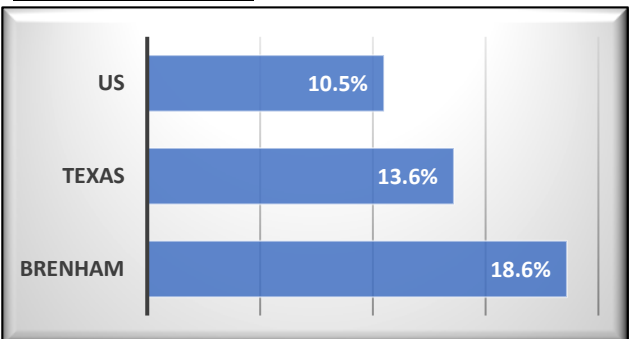
Households with Computer



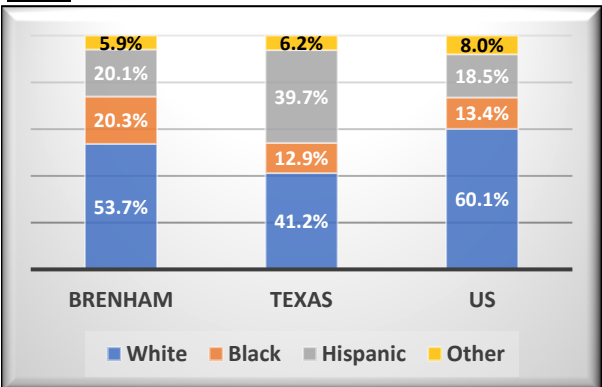
Median Household Income



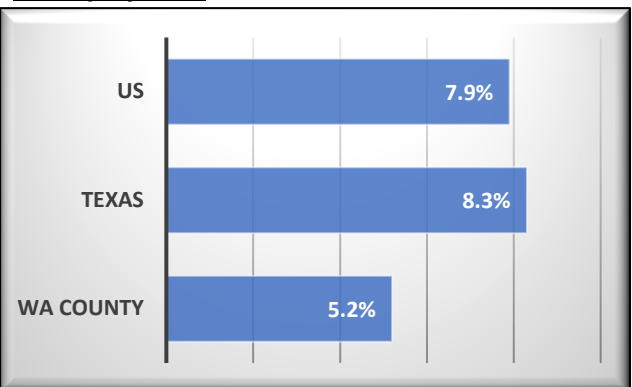
Persons in Poverty



Race



Unemployment



ELECTRIC CUSTOMERS, CONSUMPTION AND SALES
Current Year and Prior Year

CITY OF BRENHAM

	FISCAL YEAR		
	2020	2019	(DEC)/INC
<u>Number of customers</u>			
Residential	5,873	5,861	12
Commercial	1,028	1,027	1
Large commercial	302	306	(4)
Industrial	23	23	0
Street lights	1,298	1,298	-
Security lights	2,420	2,368	52
Total	<u>10,944</u>	<u>10,883</u>	<u>61</u>
<u>Consumption (in KWH)</u>			
Residential	79,085,894	78,140,210	945,684
Commercial	15,157,093	15,776,232	(619,139)
Large commercial	58,890,643	62,724,425	(3,833,782)
Industrial	117,620,748	115,732,736	1,888,012
Street lights	1,494,888	1,494,696	192
Security lights	336,672	331,680	4,992
Total	<u>272,585,938</u>	<u>274,199,979</u>	<u>(1,614,041)</u>
<u>Sales (1)</u>			
Residential	\$ 6,929,000	\$ 7,082,377	\$ (153,377)
Commercial	1,375,910	1,467,999	(92,089)
Large commercial	4,226,128	4,738,489	(512,361)
Industrial	5,158,041	7,611,890	(2,453,849)
Street lights	75,105	83,777	(8,672)
Security lights	48,376	46,608	1,768
Total	<u>\$ 17,812,560</u>	<u>\$ 21,031,140</u>	<u>\$ (3,218,580)</u>
<u>Annual average consumption per customer (in KWH)</u>			
Residential	13,466	13,332	134
Commercial	14,738	15,361	(623)
Large commercial	195,272	204,982	(9,710)
Industrial	5,022,950	5,031,858	(8,908)
Street lights	1,152	1,152	0
Security lights	139	140	(1)
<u>Monthly average bill per customer</u>			
Residential	\$ 98	\$ 101	\$ (2)
Commercial	111	119	(8)
Large commercial	1,168	1,290	(123)
Industrial	18,356	27,579	(9,223)
Street lights	5	5	(1)
Security lights	2	2	0
Average price per KWH purchased	\$ 0.0465	\$ 0.0493	\$ (0.0028)
Average price per KWH sold	\$ 0.0726	\$ 0.0777	\$ (0.0051)
% line loss	4.06%	5.93%	-1.87%

(1) Sales reflect KWH sold and do not include charges for other services.

GAS CUSTOMERS, CONSUMPTION AND SALES
Current Year and Prior Year

CITY OF BRENHAM

	FISCAL YEAR		
	2020	2019	(DEC)/INC
<u>Number of customers</u>			
Residential	3,990	3,946	44
Small commercial	332	330	2
Large commercial	116	119	(3)
Governmental	73	73	(1)
Industrial	1	2	(1)
Total	4,511	4,434	4,434
<u>Consumption (in mcf)</u>			
Residential	106,208	124,373	(18,165)
Small commercial	30,110	34,711	(4,601)
Large commercial	145,410	148,685	(3,275)
Governmental	35,551	38,598	(3,047)
Industrial	89,976	116,919	(26,943)
Total	407,255	491,582	491,582
<u>Sales (1)</u>			
Residential	\$ 1,020,087	\$ 1,271,069	\$ (250,982)
Small commercial	190,141	250,561	(60,420)
Large commercial	692,330	850,558	(158,228)
Governmental	195,110	252,439	(57,329)
Industrial	360,769	591,486	(230,717)
Total	\$ 2,458,437	\$ 3,178,185	\$ 3,178,185
<u>Annual average consumption per customer (in mcf)</u>			
Residential	27	32	(5)
Small commercial	91	105	(14)
Large commercial	1,250	1,249	0
Governmental	490	529	(38)
Industrial	89,976	58,460	31,517
<u>Monthly average bill per customer</u>			
Residential	\$ 21	\$ 27	\$ (6)
Small commercial	48	63	(16)
Large commercial	496	596	(100)
Governmental	224	288	(64)
Industrial	30,064	24,645	5,419
<u>Average price per mcf purchased</u>			
	\$ 2.3440	\$ 3.6190	\$ (1.2750)
<u>Average price per mcf sold</u>			
	\$ 6.0366	\$ 6.9737	\$ (0.9371)
% line loss (gain)	1.39%	1.08%	0.31%

(1) Sales reflect mcf sold and do not include charges for other services.

THE WATER SYSTEM - UTILITY BILLING STATISTICS
Current Year and Prior Year

CITY OF BRENHAM

	FISCAL YEAR		
	2020	2019	(DEC)/INC
<u>Number of customers</u>			
Residential	6,142	6,083	59
Commercial	1,113	1,117	(4)
Meter on Fire Hydrant	5	3	2
Sprinkler	673	664	9
Total	7,934	7,867	67
<u>Consumption (in gallons)</u>			
Residential	372,575,400	346,056,400	26,519,000
Commercial	262,344,700	284,378,000	(22,033,300)
Meter on Fire Hydrant	3,294,400	793,900	2,500,500
Sprinkler	135,046,000	107,589,300	27,456,700
Total	773,260,500	738,817,600	34,442,900
<u>Sales (in dollars)</u>			
Residential	\$ 2,153,686	\$ 1,968,973	\$ 184,713
Commercial	1,238,179	1,262,533	(24,354)
Meter on Fire Hydrant	25,174	5,290	19,884
Sprinkler	761,426	589,226	172,200
Total	\$ 4,178,464	\$ 3,826,022	\$ 352,442
<u>Annual average consumption per customer</u>			
Residential (in gallons)	60,658	56,889	3,769
Commercial	235,710	254,591	(18,881)
Meter on Fire Hydrant	608,197	264,633	343,564
Sprinkler	200,539	162,032	38,506
<u>Monthly average bill per customer</u>			
Residential	\$ 29	\$ 27	\$ 2
Commercial	93	94	(1)
Meter on Fire Hydrant	387	147	240
Sprinkler	94	74	20
Average price per 1,000 gallons purchased	\$ 0.434	\$ 0.372	\$ 0.062
Average price per 1,000 gallons sold	\$ 5.404	\$ 5.179	\$ 0.225
% line loss (gain)	8.85% *	10.70% *	-1.86%

*40,054,200 and 28,902,300 gallons, respectively, unbilled metered City water usage.

THE WASTEWATER SYSTEM - UTILITY BILLING STATISTICS
Current Year and Prior Year

CITY OF BRENHAM

	FISCAL YEAR		
	2020	2019	(DEC)/INC
<u>Number of customers</u>			
Residential	6,032	6,022	10
Commercial	990	982	8
Industrial	5	5	-
Oak Hill Acres Flow Meter	1	1	-
Total	7,028	7,010	18
<u>Sales (in dollars)</u>			
Residential	\$ 1,693,909	\$ 1,941,556	\$ (247,647)
Commercial	1,170,757	1,031,251	139,506
Industrial	588,484	647,863	(59,379)
Oak Hill Acres Flow Meter	44,120	49,109	(4,989)
Total	\$ 3,497,271	\$ 3,669,779	\$ (172,508)
<u>Monthly average bill per customer</u>			
Residential	\$ 23	\$ 27	\$ (4)
Commercial	99	88	11
Industrial	9,808	10,798	(990)
Oak Hill Acres Flow Meter	3,677	4,092	(415)

THE SANITATION SYSTEM - UTILITY BILLING STATISTICS
Current Year and Prior Year

CITY OF BRENHAM

	FISCAL YEAR		
	2020	2019	(DEC)/INC
<u>Number of customers</u>			
Residential	5,705	5,652	53
Residential - Rural	2	3	(1)
Commercial	568	564	4
Total	6,275	6,219	56
<u>Sales (in dollars)</u>			
Residential	\$ 974,177	\$ 935,395	\$ 38,782
Residential - Rural	494	686	(192)
Commercial	942,036	921,150	20,886
Total	\$ 1,916,706	\$ 1,857,231	\$ 59,475
<u>Monthly average bill per customer</u>			
Residential	\$ 14	\$ 14	\$ 0
Residential - Rural	21	19	2
Commercial	138	136	2



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.

FINANCIAL POLICIES

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

FUND BALANCE POLICY

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

INVESTMENT POLICY

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

DEBT POLICY

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

PURCHASING POLICY

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

CAPITAL ASSET POLICY

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

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.

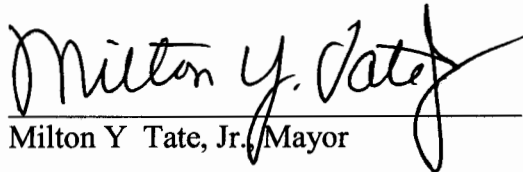
WHEREAS, under and in accordance with the Purchasing Laws of the State of Texas relating to cities and towns, the City of Brenham has the option to elect that Chapter 252 of the Texas Local Government Code supercedes all provisions to the contrary in the City Charter;

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

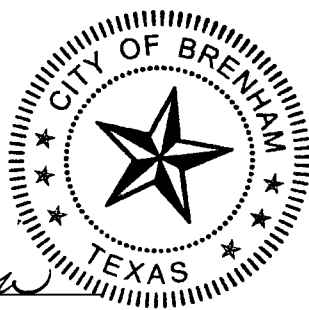
WHEREAS, Section 2-3 of the City of Brenham Code of Ordinances further states that the City Manager's duties may include duties prescribed from time to time by the City Council; and

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.



ATTEST:

Jeanne Bellinger
Jeanne Bellinger, TRMC
City Secretary

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



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.

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.

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.

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 the this State or any State or agency thereof including political subdivisions having been rated as investment quality by two nationally recognized investment rating firm, and having received a rating of not less that "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.

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.

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.

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

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.

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.

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-16-027	October 13, 2016
City Council Resolution # R-17-018	October 12, 2017
City Council Resolution #R-18-015	October 4, 2018
City Council Resolution #R-19-026	October 3, 2019
City Council Resolution #R-20-028	October 1, 2020

RESOLUTION NO. R-20-028

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

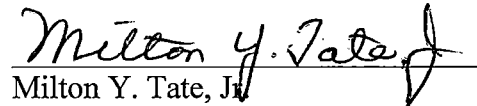
WHEREAS, the policy dated October 1, 2020 complies with the provision of the Act; and

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 1, 2020.

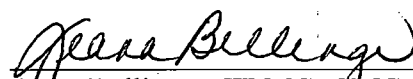
Section 2: This Resolution shall take effect immediately upon its passage.

APPROVED on this 1st day of October, 2020.


Milton Y. Tate, Jr.
Mayor



ATTEST:


Jena Bellinger, TRMC, CMC
City Secretary

CITY OF BRENHAM
DEBT MANAGEMENT POLICY
August 1, 2019

1.0 POLICY

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

2.0 SCOPE

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

3.0 OBJECTIVES

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

Other objectives include:

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

4.0 CRITERIA

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

partnerships (P3). Historically, the City of Brenham has used PAYGO and debt financing for capital assets. PAYGO funds come from operating revenues and/or excess reserves.

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

PAYGO Financing	Debt Financing
<p>Pros:</p> <ul style="list-style-type: none"> • Future funds are not tied up in servicing debt payments • Interest savings can be put toward other projects • Greater budget transparency • Avoid risk of default <p>Cons:</p> <ul style="list-style-type: none"> • Long wait time for new infrastructure • Large projects may exhaust an agency’s entire budget for capital projects • Inflation risk • Generational equity – the capital asset may primarily benefit future generations 	<p>Pros:</p> <ul style="list-style-type: none"> • Infrastructure is delivered when it’s needed • Spreads cost over the useful life of the asset • Increases capacity to invest • Capital asset’s beneficiaries pay for the asset <p>Cons:</p> <ul style="list-style-type: none"> • Potentially high borrowing rate • Debt payments limit future budget flexibility • Diminishes the choice of future projects • Generations forced to service debt requirements

Source: OpenGov – Capital Financing 101

5.0 RECOMMENDATION RESPONSIBILITY

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

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

6.0 DEBT STRUCTURE

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

6.1 Fixed Interest versus Variable Interest

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

6.2 Other Considerations

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

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

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

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

7.0 FINANCING ALTERNATIVES

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

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

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

- Voter authorized debt.

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

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

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

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

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

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

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

7.3 Certificates of Obligation – Enterprise Fund

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

7.4 Revenue Bonds

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

7.5 Other Debt Obligations

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

7.6 Use of Derivatives

The use of derivatives is prohibited.

8.0 CREDIT ENHANCEMENTS

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

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

9.0 DEBT APPROVAL PROCEDURES

9.1 Approval by the City Manager

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

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

9.2 Review by Audit Committee

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

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

10.0 METHODS OF SALE

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

11.0 PERMITTED INVESTMENTS

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

12.0 REFUNDING OF DEBT

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

- 12.1 Advance refunding and forward delivery refunding transactions for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 3%.
- 12.2 Current refunding transactions issued for savings should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 2%.

13.0 DEBT SERVICE TAX RATE

Council shall adopt the necessary debt service tax rate in order to meet debt service principal, interest and fee payments, net of transfers, for each particular fiscal/budget year, subject to any reserve availability. State statutes limit the amount of general obligation debt a governmental

entity may issue to \$2.50 per \$100 valuation of its total assessed valuation. Additionally, the City's charter allows a tax rate limit not exceeding \$1.65 per \$100 valuation for any one year.

14.0 DEBT LIMITS

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

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

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

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

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

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

15.0 MATURITY LEVELS/STRUCTURE

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

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

16.0 MANAGEMENT OF DEBT SERVICE FUND

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

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

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

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

17.0 RATINGS

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

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

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

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

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

18.0 FINANCIAL ADVISOR

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

19.0 DEBT MANAGEMENT POLICY REVIEW

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

RESOLUTION NO. R-19-019

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

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

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

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

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

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

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

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



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

ATTEST:

Jean Bellinger
Jean Bellinger, TRMC, CMC
City Secretary

CITY OF BRENHAM CHART OF ACCOUNTS
(Last updated 08/20/2020)
DETAILED EXPENSE DESCRIPTIONS

SUPPLIES:

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

ACCOUNT NUMBER

DESCRIPTION

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

- 202.00 FUEL: Gasoline, diesel, and LP gas, used in cars, trucks & large equipment; DEF (diesel exhaust fluid - for all new diesel engines)

- 203.00 TOOLS/SMALL EQUIPMENT: Low dollar (Up to \$1000) tools, instruments and apparatuses such as shovels, axes, augers, wrenches, garden hoses, ladders, extension cords, power strips, ropes, flashlights, traffic wands, batons, hammers, screwdrivers, sprayers, socket sets, drill bits, work lights (lanterns), gas cans, rakes, sprinklers, drills, weed eaters, scales, wheelbarrows, levels, tool pouches, binoculars, tow chains, pickup (garbage) sticks, hand pumps, hoes, spades, lawn mowers, chain saws, paint brushes, tape measures, evidence containers (fire dept.), dollies, small office safes, credit card processor, GPS device (portable), etc.

- 204.00 POSTAGE: Any expenditure for mailing letters or small packages including Fed Ex, UPS and other parcel deliveries

- 205.00 OFFICE SUPPLIES: Low dollar (up to \$1,000) desktop copiers, calculators, typewriters, envelopes-plain, labels, file cabinets, bookcases, office chairs, office tables, diskettes, CDs, ribbons, desk calendars, etc. iCop dvd's (Dept. 151 only), shredder, office safe, Notary Stamp, etc.

- 206.00 EMPLOYEE RELATIONS: Employee expenditures such as coffee makers, coffee, soft drinks, paper cups, over the counter pain medications, coffee filters, ice, water coolers, hot chocolate mix, cream, sugar, paper plates, utensils, frames for service recognitions, etc.

- 207.00 REPRODUCTION/PRINTING: Any and all costs associated with copying, printed matter, etc. such as plotter paper, toner, ink cartridges, drum and fuser kits, copy paper,

receipt books, forms, business cards, pre-printed envelopes, letterhead, etc., pre-printed computer forms such as checks, utility bills, purchase orders, extra copy charges on rental copiers, promotional materials such as rack cards/brochures/magnets, including photographer fees; iCop ink cartridges (Dept. 151 only), etc.

- 208.00 CLOTHING/PERSONAL PROTECTIVE EQUIPMENT: Items of wearing apparel such as uniforms, hats, belts, badges, work gloves – including high voltage electrical gloves, lab gloves, disposable gloves, nameplates, holsters, handcuffs, handcuff cases, goggles, safety vests, dust masks, ear plugs, hard hats, rain suits, boots, caps, ties, helmet liners, overalls, bibs, lifeguard gear and swimsuits, hip packs, fire and police department PPE, belt trauma kit (Dept. 151 only), etc.
- 209.00 EDUCATIONAL: Articles used in education programs such as books, DVDs, teaching aids, training supplies, public education materials, safety handbooks, building code books/reference, etc.
- 210.00 BOTANICAL AND AGRICULTURAL: Items such as trees, seeds, bulbs, young plants, fertilizer, weed killers, fire ant killer, wasp spray, etc.
- 210.10 BOTANICAL-BEAUTIFICATION: (Dept. 144 only) Items such as plants, fertilizer, potting soil, etc. used to maintain flower beds and other landscaped areas around city parks and buildings.
- 211.00 CLEANING AND JANITORIAL: Items used for buildings such as disinfectants, floor oils, scouring powder, deodorant blocks, trash bags, hand soap, paper towels, tissue, brooms, mops, oven cleaner, bowl cleaner, hand sanitizer, garbage can; cleaning supplies for outdoor furniture (Dept. 149), etc.
- 212.00 COMPUTER EQUIPMENT AND SUPPLIES: All computer equipment and supplies. Examples include computer towers, monitors, keyboards, mouse, modems, UPS back up power supplies, software, speakers, software licenses, RAM, printers, scanners, flash drive/thumb drive, tablet, USB multi-card reader, etc.
- 213.00 COMMUNICATION EQUIPMENT: Low dollar (Up to \$1000) equipment such as pagers, cell phones and accessories, walkie-talkies, office telephones, fax machines and supplies, answering machines, pocket recorder, ear mics for hand held radios (Dept. 151 only), etc. (charge batteries to 250.00)(except camera battery – 218.00 account)
- 213.10 NETWORK EQUIPMENT (Dept. 172 only): Low dollar (Up to \$1000) tools and equipment used by the Network Coordinator
- 214.00 RECREATION PROGRAMS: Items purchased for use in reading programs administered by the Library (toys, snacks, printed material, guest speakers, etc.) &

recreation programs (classes, clinics, camps, tournaments, movies in the park) administered by the Aquatics/Recreation departments such as t-shirts, plaques, umpire fees, etc.

- 215.00 ANIMAL CONTROL/SHELTER SUPPLIES: Items such as dog and cat food, cat litter, dog tags and links, feeding dishes, pet shampoo, flea and tick powder, leashes, needles, syringes, microchips, catch poles, etc.
- 216.00 RECREATION/AQUATICS RESALE ITEMS: Food and drinks bought for resale in the Aquatic Center, i.e. pizza parties.
- 217.00 FIRE DEPT. GROCERIES AND MISCELLANEOUS: Food, kitchen items, towels, bedding, etc. for on-duty personnel.
- 218.00 PHOTOGRAPHY: Low dollar (Up to \$1000) photo equipment, film, and processing; includes video cameras, cameras, camera battery, reprints, film, videotapes, photo albums, SD card, etc.
- 219.00 GARBAGE BAGS: Bags for resale or distributed to residential Garbage customers.
- 220.00 LABORATORY: Items used for testing purposes such as test tubes, beakers, measuring devices, lab tools, lab testing chemicals, distilled water, pool testing kits, etc.
- 221.00 SAFETY AND FIRST AID: Non wearing items such as first aid kits, safety films, fire extinguishers, safety flags, traffic/safety cones, detour signs, signs showing fire exits, respirators, CPR shields, back boards, electrical line insulators, barricade (flasher) lights and tape, voltmeters, smoke detectors, orange safety fence, posts for netting, warning decals, spit hood (Dept. 151), SABA kit (Dept. 151), etc.
- 223.00 SMALL APPLIANCES: Low dollar (up to \$1000) appliances, electric heaters, fans, vacuum cleaners, microwaves, refrigerators, window air conditioners, washers, dryers, ranges, Porta-Kool fan, etc.
- 224.00 CIRCULATION ITEMS: (Dept. 146 only) Materials purchased by the library to be added to the circulation population; playaways
- 224.10 BOOKS-LOAN STAR LIBRARIES: (Dept. 146 only) Books or materials purchased by the library to be covered by proceeds of the Loan Star Library grant.
- 229.00 POLICE EVIDENCE SUPPLIES: Items used by the police dept. in the collection of evidence such as: drug testing kits, crime scene kits, evidence storage packaging (plastic wrapping, sacks, boxes, etc.), evidence tags, spray marker paint, fingerprint powder, lifting tape, etc.

- 230.00 AMMUNITION/GUNS: (Dept. 151 & 152 only) Items used by the Police Dept. such as targets, grenades, projectiles, tasers, taser batteries, tools used specifically for gun repair, gun cleaning supplies, etc.
- 250.00 OTHER: All items that cannot be classified in the above categories such as nuts, bolts, meter charts, meter boots, WD40, duct tape, electrical tape, ALL batteries (including iCop battery), except vehicle batteries-303.00 & taser batteries-230.00, line for weed eaters, keys and key phobs, oxygen, acetylene, welding rods, primer, cement, marking paint, tampering and warning decals, locks, duck feed, mace/pepper spray, stakes, rat poison, mouse sticky pads, mouse traps, mini blinds, line marking flags, drum liners, portable toilet rental, curtains/rods, flatware, fire extinguisher refills, toolbox, truck bed mat, iClass smart badge card, badge reels, tie-down ratchet, parking lot signage (handicap), window decals (Dept. 151 & 152), storage bins (other than office use), pepper spray, folding table (other than office use), propane tank (portable), etc.
- 250.20 OTHER SUPPLIES – FIELDS SUPPLIES: (Dept. 144 only) Sports facility supplies previously coded to 250.00.

MAINTENANCE:

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

ACCOUNT NUMBER

DESCRIPTION

- 301.00 UTILITY LINES: (Utility departments only) Any items used in the repair or maintenance of existing utility lines. This includes fill dirt, grass replanting, base materials, tracer wire, fire hydrant repairs, etc.
- 303.00 VEHICLES/LARGE EQUIPMENT: Replacement parts, tires, batteries, outside labor, inspections, scheduled preventative maintenance, oil changes, oil, hydraulic fluid, brake cleaner, car wash supplies, etc. for all self-propelled/mobile vehicles and machinery such as cars, trucks, motor graders, backhoes, loaders, tractors, street sweepers, ATVs, trailers, fire trucks, etc.
- 304.00 MACHINERY/SMALL EQUIPMENT: Outside labor and replacement parts for all machinery and small equipment that is not self-propelled such as jackhammers, disc mowers, saws, portable generators, etc. Including 2 cycle oil, stock oil for parks equipment, blades for handsaws, power saws, chain saws, concrete saws, chop saws, and cleaning, inspection & repair of PPE & SCBA(Dept. 152 only)(charge annual inspection to 424.00), brake cleaner, hydraulic fluid, fuel tank meters (Dept. 144 only), fire hose, irrigation pump (Dept. 144 only), etc.
- 306.00 OUTDOOR/STREET LIGHTING: Upkeep of street lights, traffic control signals, airport lighting & circuit boards, outdoor park lighting, mercury vapor lights, airport lighting, decorative lights – Downtown.
- 308.00 METERS: Expenses incurred keeping meters operational. (Including pre-treatment & flow meters.)
- 309.00 COMMUNICATIONS/PHOTOGRAPHY EQUIPMENT: Replacement parts, outside labor, etc. on pagers, walkie-talkies, vehicle radios, base stations, portable radios, radar, antennas, video cameras, digital and film cameras, security cameras, etc. (charge batteries to 250.00), replacement screen for cell phone, laser repair.
- 310.00 LAND/GROUNDS: Upkeep of City property including parks, lots, real estate, flower beds, esplanades, right-of-way easements, playground equipment, security gates, etc. such as mowing, fencing, dozer work, flag pole repairs & maintenance, etc.
- 311.00 UTILITY PLANTS: Expenditures for upkeep associated with direct operations of Water Plant, Sewer Plant, Electrical Substations, Gas Regulator Stations, annual crane/hoist inspection, etc.

- 311.10 POOL MAINTENANCE: (Dept. 149 only) Replacement items used in upkeep of Aquatic Center swimming pools including ropes, floats, etc.
- 312.00 BUILDINGS/APPLIANCES: Items used in upkeep of structures such as light bulbs, paint, caulk, lumber, nails, etc. Repair of appliances, air conditioner/heating units, emergency back-up generators, Communications Tower back-up generator, indoor water fountains, ice machines, restrooms, etc.
- 313.00 COMPUTER/OFFICE EQUIPMENT: Repairs of computers, fax machines, printers, typewriters, calculators, desks, chairs, shredder, scanner, etc.
- 313.10 NETWORK MAINTENANCE: (Dept. 172 only) Repairs of network equipment
- 314.00 TRANSFORMERS: Expenses incurred keeping transformers operational.
- 315.00 STREETS/INLETS/CURBS: (Dept. 141 only) Items used in upkeep such as asphalt, asphalt oil, road base, crushed stone, crack-sealing material, gravel, culverts, storm sewer maintenance, etc.
- 315.10 STREETS – CONCRETE WORK: (Dept. 141 only)
- 315.20 STREETS – MISC. MATERIALS: (Dept. 141 only)
- 315.30 STREETS – PREVENTATIVE MAINTENANCE: (Dept. 141 only)
- 315.40 STREETS – SPECIAL PROJECTS: (Dept. 141 only)
- 317.00 TRAFFIC SIGNS/STREET MARKERS: Items purchased for repair/replacement such as letters, numbers, sign faces, sign posts, barricade tape, street paint, cement, sac-crete, etc.
- 322.00 LIFT STATION MAINTENANCE: Any items used in the repair or maintenance of existing lift stations. (Dept. 166 only)
- 350.00 OTHER: All items that cannot be classified in the above categories such as replacement handles for shovels, hoes, rakes, hammers, etc.; parts for sprinkler systems and outdoor water fountains, generator batteries for Communications, lamp post globes (Dept. 144 only), servicing of scales (Dept. 042/043 only), repair of uniform equipment (Dept. 151 & 152 only), refrigerator/freezer water filter, etc.

SERVICES:

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

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
401.00	<u>ELECTRICAL</u> : Utility charges for electricity used.
401.10	<u>ELECTRICAL-STREET LIGHTS</u> – (Dept. 100 only) Utility charges for electricity used by street lights.
402.00	<u>AUDITS/CONSULTANTS FEES</u> : Charges for auditing, engineering and consultant fees, special study fees, license and permit fees – excluding Tier II annual filing fee (account 450.00) (Dept 160 only), surveying, environmental inspection fees, etc.
402.15	<u>STATE FEES</u> :
402.80	<u>SPECIAL SERVICES – TREE TRIMMING</u> : (Dept. 144 only) Tree trimming in the parks which is performed by outside contractors.
402.90	<u>APPRAISAL DISTRICT COST</u> : Payments to Washington County Appraisal District.
403.00	<u>TELEPHONE</u> : Land lines, cell phones, long distance, and wireless internet (air cards)
404.00	<u>GAS</u> : Utility charges for gas used.
405.00	<u>WATER</u> : Utility charges for water used.
406.00	<u>SEWER</u> : Utility charges for sewage used.
406.50	<u>GARBAGE</u> : Utility charges for garbage services.
406.60	<u>DISPOSAL FEES</u> : Landfill disposal fee charges
406.70	<u>TRANSFER STATION FEES</u> : Charges to Sanitation for Residential/Commercial Garbage Collection
406.80	<u>COMMERCIAL COLLECTION</u> : Texas Commercial Waste. (Dept. 142 only)
408.00	<u>RENTAL/LEASES</u> : Equipment rental and leases, post office box rentals
409.00	<u>ADVERTISEMENTS/LEGAL NOTICES</u> : Employment ads (Dept. 123 only), bids, legal notices, etc...

- 409.10 PUBLIC EDUCATION/INFORMATION: “Call before you dig” ads (Dept. 162 only)
- 410.00 PHYSICALS: Employment physicals and drug screening (Dept. 123 & 149 only)
- 411.00 CITY ATTORNEY FEES: Payments for city attorney legal fees.
- 413.00 ACCIDENT/DAMAGE CLAIMS: (Dept. 100 only) Payments for claims not covered by insurance. Deductibles for public officials liability claims, general liability claims, etc.
- 415.00 JANITORIAL SERVICES: Amounts paid to third parties for janitorial services such as daily cleaning of City Hall, Police Station and Fire Station, window cleaning, carpet cleaning, etc.
- 416.00 VETERINARIAN: Payments to veterinarians for rabies vaccinations, office calls, medication, diagnostic examinations, rabies testing, etc.
- 417.00 CITY LICENSE: (Dept. 154 only) Fees paid to local vet clinics for their portion of City animal license fee.
- 417.50 ADOPTION EXPENSE: (Dept. 154 only) All costs associated with the adoption of animals from the City Animal Shelter. Includes reimbursement of coupons to vet clinics, spay and neuter fees, etc.
- 418.00 SUBSTANDARD BUILDINGS EXPENSE: All costs associated with demolition of substandard buildings including dumpster rentals, disposal costs, etc.
- 419.00 LEGAL FEES: Payments for legal services.
- 422.00 CONTRACT LABOR: Contract labor and temporary employment services.
- 422.20 CONTAINER SERVICE: Rental & dump charges on containers used at the transfer station for collection of large items, such as appliances; battery collection, glass hauling.
- 424.00 SERVICE CONTRACTS: Agreements for copier service, alarm systems, elevators, pagers, computer software maintenance, ice machine service, web hosting, domain name registration, satellite television subscriptions, monthly internet service subscription, weather service subscriptions, sub-station operation checks, fire dept. ladder testing, fire dept. pump and load testing, security monitoring, quarterly compressor maintenance (Dept. 152 only), annual SCBA (flow test) inspection (Dept. 152 & 166 only), TCLEDDS Subscription/Licensing (Dept. 151 & 152 only), quarterly lightning detector testing (Dept. 144 only), Utility Billing (Dept.132) & Courts (Dept.155) notifications, etc.
- 425.00 LABORATORY TEST FEES: Payments for lab analysis such as water samples, wastewater samples, PCB/oil sample testing, etc.

- 430.00 TIRE DISPOSAL:
- 442.00 CONTRACT MOWING: Payments for contract mowing to be charged to individual departments (previously budgeted to Parks).
- 445.00 CODE ENFORCEMENT MOWING: (Dept. 122 only)
- 446.00 SUBSCRIPTIONS & OTHER MEDIA: (Dept. 146 only)
- 450.00 OTHER: All services that cannot be classified in the above categories such as applicant profiles, applicant testing, recording/filing fees, pager system use fees, interconnect air time use fees, motor vehicle registration, disposal of oil filters/antifreeze/PCB, testing of electrical gloves, extermination of buildings, fire extinguisher testing, fire alarm inspection, sprinkler system inspections, wire fees, securities safekeeping, investment service fees, towing services, psychological exams (Dept. 151 only), sexual assault exams (Dept. 151 only), locksmith services (repairs & supplies), tree trimming, grit trap disposal, stump grinding, bee removal, scale renewal fee (Dept. 042 only), air sample (qtrly testing – Dept. 152 only), annual crane hoist inspection, annual LGI/WSI fees (Dept. 149 only), Tier II annual fining fee (Dept. 160 only), blood draw (Dept. 151 only), portable toilet cleaning (rental – 250.00 account), elevator inspection, etc.

NON CAPITAL ASSETS:

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

ACCOUNT NUMBER

DESCRIPTION

- | | |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 702.00 | <u>BUILDINGS/BUILDING IMPROVEMENTS</u> : air conditioner/heating units, major appliances, emergency backup generators, portable buildings, metal buildings, building additions, overhead doors, etc. |
| 710.00 | <u>MACHINERY/EQUIPMENT</u> : machinery and equipment that is not self-propelled such as jackhammers, disc mowers, push mowers, band saws, welders, defibrillators, concrete saws, portable generators, guns, rifles, tasers, etc. |
| 712.00 | <u>OFFICE FURNITURE/EQUIPMENT</u> : (excluding computer supplies which should be charged to 212.00): vending machines, televisions, desks, bookshelves, paper shredders, etc. |
| 713.00 | <u>VEHICLES/LARGE EQUIPMENT</u> : self-propelled/mobile vehicles and large equipment such as cars, trucks, tractors, backhoes, riding mowers, trailers, ATV's, motor graders, loaders, street sweepers, etc. |
| 714.00 | <u>RADIOS/RADAR/VIDEO CAMERAS</u> : mobile radios, base radios, radar equipment, surveillance cameras, digital cameras, etc. |
| 715.00 | <u>OTHER CAPITAL</u> : driveways, concrete pads, fences, gate openers, exterior water fountains, exterior signs for parks, buildings and utility plants, outdoor furniture, playground equipment, aquatic equipment, etc. |

CAPITAL ASSETS:

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

ACCOUNT NUMBER

DESCRIPTION

- 801.00 LAND: all costs associated with the purchase of land including surveying, earnest money, closing costs, etc.
- 802.00 BUILDINGS/BUILDING IMPROVEMENTS: air conditioner/heating units, major appliances, emergency backup generators, portable buildings, metal buildings, building additions, overhead doors, etc.
- 803.00 STREETS/INLETS/CURBS: Costs associated with total street reconstruction projects including limestone base, fly ash, road mix, prime oil, AC10 tack oil, grade 4 chip rock, hot mix, etc. This account requires a project number.
- 804.00 UTILITY LINES: BUDGETED extensions of utility lines or replacement of utility lines due to age. Includes services locations that are part of those lines. **Does not include individual new or replacement services (charged to 808.10), meters, transformers or regulators.** This account requires a project number.
- 804.10 UTILITY LINES CONTINGENCY: NOT SPECIFICALLY BUDGETED extensions of utility lines or replacement of utility lines due to age. Includes services locations that are part of those lines. **Does not include individual new or replacement services (charged to 808.10), meters, transformers or regulators.** This account requires a project number.
- 804.20 UTILITY LINES – CONTRACTOR: (Utility Funds only). To be used when contractors use our materials when working on City projects.
- 805.00 UTILITY PLANTS: Installation of new or replacement electrical substation equipment such as box structures, breakers, relays, etc. Gas Border Station/City gate station equipment such as odorizers, piping, etc. Water and Wastewater plant equipment such as pumps, motors, bar screens, etc.

- 806.00 TANKS/LIFT STATIONS: Installation or replacement of Water Treatment Plant or Wastewater Treatment Plant infrastructure or equipment related to Alum tanks, polymer tanks, clarifiers, day storage tanks, etc. and lift station equipment and components.
- 807.00 TRANSFORMERS: New or replacement transformers
- 808.00 METERS: Gas, water or electric meters of all sizes and types. Includes spuds or adapters necessary for meter installation.
- 808.10 SERVICE INSTALLS: INDIVIDUAL SERVICES ONLY (not part of a utility line project), new or replaced due to age. Includes all materials such as tubing, angle valves, EFVs, lockwing stops, misc. fittings, tri-plex, connectors, etc. necessary for the service installation or replacement. **Does not include meters, regulators or transformers.**
- 809.00 GAS REGULATORS: Gas regulators and pressure control valves only.
- 809.10 STREET LIGHTING/SIGNALS: All materials necessary for the installation of street lights including arms, fixtures, bulbs, photocells, etc.
- 810.00 MACHINERY/EQUIPMENT: machinery and equipment that is not self-propelled such as disc mowers, welders, concrete saws, generators, etc.
- 812.00 OFFICE FURNITURE/EQUIPMENT: (excluding computer supplies and software which should be charged to 212.00): building security systems, plotters, etc.
- 813.00 VEHICLES/LARGE EQUIPMENT: self-propelled/mobile vehicles and large equipment such as cars, trucks, tractors, backhoes, riding mowers, trailers, ATV's, motor graders, loaders, street sweepers, etc.
- 814.00 RADIOS/RADAR/VIDEO CAMERAS: mobile radios, base radios, radar equipment, etc.
- 815.00 OTHER CAPITAL: driveways, concrete pads, fences, exterior signs for parks, buildings and utility plants, playground equipment, aquatic equipment, etc.

SUNDRIES:

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

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
901.00	<u>LIABILITY/CASUALTY INSURANCE</u> : All insurance premiums expended for liability and casualty insurance, Notary Bond.
907.00	<u>ELECTIONS</u> : (Dept. 121 only) All expenses incurred in holding City elections.
908.00	<u>SEMINARS/MEMBERSHIP/TRAVEL</u> : (Employee expenses only) Fees for seminars, seminar materials (i.e. lifeguard training materials), certification exam fees, annual membership dues, air fare, parking, tolls, lodging, food, registration fees, K9 training class, TML annual meeting (including Council members), Notary filing fee, etc.
908.10	<u>MILEAGE</u> : Reimbursement for use of personal/private vehicle used for authorized activities of the City.
908.20	<u>CONTINUING EDUCATION</u> : Reimbursement for tuition and fees related to college courses which have been approved and are in accordance with the City's tuition reimbursement policy.
910.00	<u>BOARD/COMMITTEE RELATIONS</u> : meals and snacks for board and committee meetings, open houses, receptions, flowers or memorials for board members, member recognitions, council retreats, budget review meetings, etc.
928.00	<u>BRAZOS VALLEY COUNCIL OF GOVERNMENTS</u> : Monies paid by the city to this agency for quarterly membership dues.
929.00	<u>FIREFIGHTER'S PENSION PROGRAM</u> : (Dept. 152 only) Firefighters' pension plan.
930.00	<u>SPECIAL EVENTS</u> : Expenses incurred by Administration for City employee picnic, Christmas gift cards, Holiday party, retirement recognitions, service recognition gifts, etc.
939.00	<u>EMPLOYEE MOVING EXPENSE</u> : Amount paid for relocation expenses.
948.00	<u>DOWNTOWN EXPENSE</u> : (Dept. 125 only) Expenses related to downtown events, festivals, contests, etc. not specifically accounted for in their own account.
949.00	<u>UNEMPLOYMENT BENEFITS</u> : Monies paid to the Texas Workforce Commission for Unemployment.
950.00	<u>OTHER SUNDRY</u> : All expenditures that cannot be classified in the above categories such as subscriptions, periodicals, U.S. and Texas flags, Christmas trees and

decorations, flowers for hospitalizations and funerals, rope to hang flags, post office box rental (Dept. 151 only; all other depts. 408.00), Holiday Open House (Dept. 149 only), notary bond/application fees, etc.

- 950.11 CITIZENS POLICE ACADEMY: Funding for Police Dept.'s public relations program.
- 950.21 CRIMINAL ENFORCEMENT EXPENSES: Expenses incurred by Police Dept. for buy money for drugs and informant compensation.
- 950.40 NARCOTICS ENFORCEMENT: (Dept. 151 only) Monies to replenish narcotic imprest funds.
- 960.00 WELLNESS PROGRAM: (Self Insurance Fund only) Expenses incurred for Health Fair including flu shots.
- 970.00 EMPLOYEE ASSISTANCE PROGRAM: (Dept. 123 only) Payments to UT Health Science Center for counseling, referral and case management services.

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.

GLOSSARY

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

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

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

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

GLOSSARY

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.

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.

GLOSSARY

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

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

M

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

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

N

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

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

O

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

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

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

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

P

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

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

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

R

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

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

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

S

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

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

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

T

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

Tax Levy: Taxes that are imposed and collected.

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

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

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

GLOSSARY

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.