



2021

22

# 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 FY2021-22 proposed budget for the City of Brenham will raise more revenue from property taxes than last year’s budget by an amount of \$329,468, which is a 4.37 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 \$96,947.**

**At the September 2, 2021 and September 16, 2021 City Council meetings, a record vote was taken of each member of City Council on the proposed FY21-22 budget. The recorded vote on the adoption of the budget is as follows:**

<b>CITY COUNCIL MEMBERS</b>	<b>9/2/21 VOTE</b>	<b>9/16/21 VOTE</b>
Mayor Milton Y. Tate, Jr.	For	For
Shannan Canales, Ward 1	For	For
Albert Wright, Ward 2	For	For
Atwood C. Kenjura, Ward 3	For	For
Adonna Saunders, Ward 4	For	For
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	Absent	For
Leah Cook, Position 6 At-Large	For	For

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

<b>TAX RATES</b>	<b>FY20-21</b>	<b>FY21-22</b>
Property Tax Rate	0.5040	0.4940
No-New-Revenue Tax Rate	0.5493	0.4759
No-New-Revenue M&O Rate	0.4166	0.3082
Voter-Approval Tax Rate	0.6085	0.5008
Debt Tax Rate	0.1840	0.1440
Amount of Municipal Debt Obligation:	\$2,764,322	\$2,369,557

*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:

<b>FY20</b>	<b>FY21 Estimate</b>	<b>FY22 Adopted Budget</b>
\$13,600.00	\$6,000.00	\$11,000.00

Membership Dues:

<b>Entity</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22 Adopted Budget</b>
Texas Municipal League	\$3,147.00	\$3,241.00	\$3,200.00
Texas Public Power Association	9,433.00	9,093.00	10,000.00
Texas Gas Association	975.00	975.00	1,000.00
<b>Total</b>	<b>\$13,555.00</b>	<b>\$14,200.00</b>	<b>\$14,300.00</b>

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

**Council Members**  
Clint Kolby, Mayor ProTem  
Shannan Canales  
Leah Cook  
Atwood Kenjura  
Adonna Saunders  
Albert Wright

**City Manager**  
James Fisher

September 16, 2021

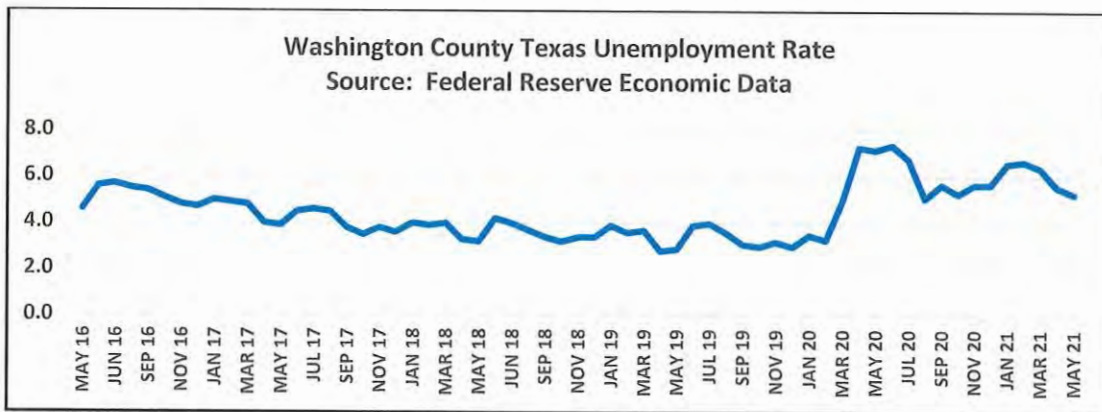
Honorable Mayor Milton Tate, Jr. and Council Members:

RE: Fiscal Year 2021-2022 Adopted Budget

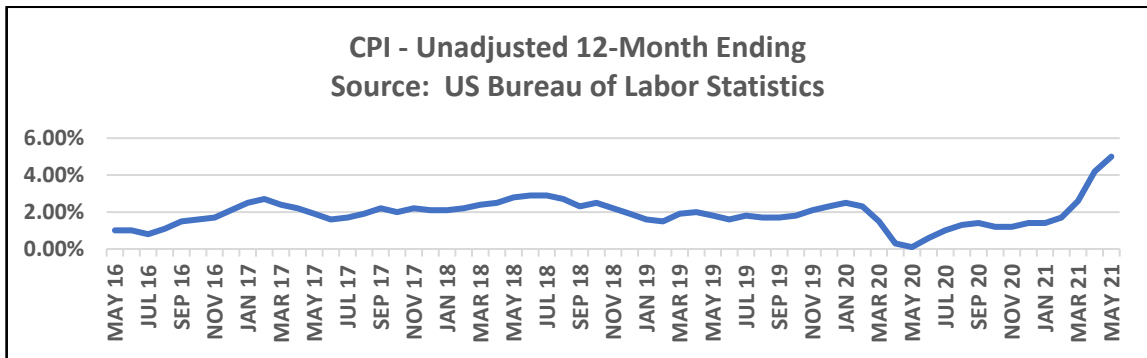
In accordance with the Texas Local Government Code and the Charter of the City of Brenham, we are pleased to submit the adopted budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022. The budget is balanced as required by law. The fiscal year 2021-22 Adopted Budget was developed during the immediate post-COVID-19 pandemic period and simultaneous, gradual re-awakening of Texas and US economies. This is a period of gradually accelerating economic energy at national, state, and local levels as vaccine rollout continues, business sectors reopen, inventories are replenished, and supply chains are reestablished. This budget supports anticipated City growth and completion of Drive to 2025 strategic initiatives under improving economic conditions.

**Economic Outlook**

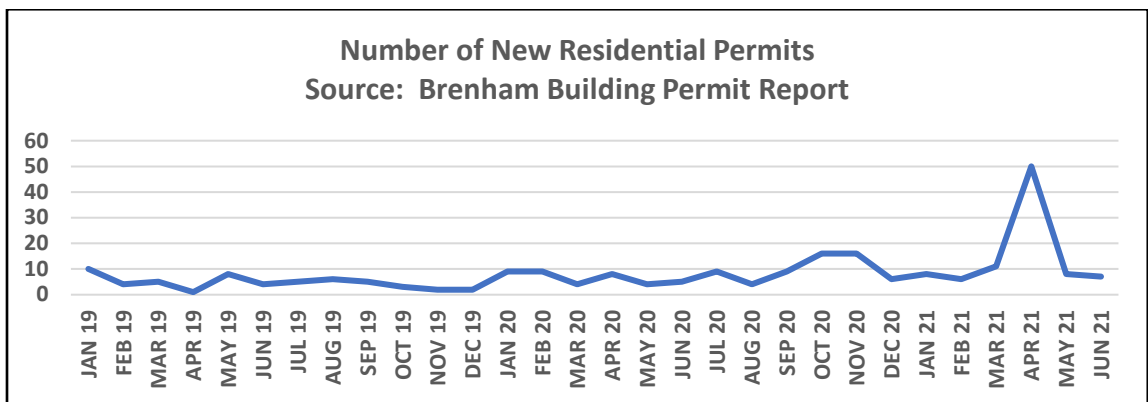
- Employment – Unemployment in Washington County Texas reached a pandemic high of 7.4 percent in June of 2020. The latest May 2021 unemployment rate is 5.3 percent. *This budget anticipates a continued downward trend in the unemployment rate to a pre-pandemic level of around 3 percent which favors consumer spending and City revenue growth.*



- Inflation/Interest Rates – Consumer confidence is being restored with the rollout of vaccines, business re-openings and employees going back to work. Americans with savings and unspent stimulus checks are on a spending spree creating a vortex of massive supply chain and demand imbalance. This has pushed up the price of cars, appliances, meat, housing, etc. As of May 2021, inflation has risen 5 percent, the highest since August 2008, and is expected to continue through summer. The Federal Reserve has been messaging that this inflation is transitory (not permanent) and it will not overreact to near-term inflation factors by raising short-term interest rates which are near zero. The Fed’s primary objective in 2021 is to reduce the unemployment rate. Long-term projections are for inflation to settle at around 2 percent with 2022 lower than 2021. ***This budget assumes a rising then cooling inflation rate scenario with long-term bond interest rates increasing up to 50 basis points from current levels, increasing the City’s cost to borrow.***



- Housing – Millennials entering their peak home buying years in a low mortgage rate environment are fueling a residential housing boom, impacting both existing and new home markets. Existing home inventory is at a record low. Hyperactive buyers are driving up home prices and existing homes are selling quickly. The demand for new homes is high given the low inventory of existing homes. Material supply chain shortages for lumber, paint and labor shortages are driving up material costs, resulting in rising new home prices and lengthening the time for new home completion. Many cities are dealing with permitting backlogs due to higher than usual construction. Resolution of supply chain issues will reduce inflationary pressures on housing costs. ***This budget assumes strong existing and new home markets resulting in an upward trend in taxable appraisal values and growth in both property tax and permitting revenues.***



- Economic Growth – Texas is business friendly with abundant job opportunities. Many companies have recently relocated to the Texas Triangle. Brenham is in The Texas Triangle, also known as Texaplex. The triangle is formed by three major urban areas: Houston, Dallas-Fort Worth and San Antonio-Austin. Washington County is one of 67 counties in The Texas Triangle. The triangle has a population of 21 million (2020) which is over 70 percent of the state’s population. The Texas population is expected to increase more than 70 percent between 2020 and 2070, from 29.5 million to 51 million. Over half of this growth will occur in areas surrounding Dallas-Fort Worth and Houston. This will likely lead to continuous urbanization between Houston and Austin, along the 290-corridor. Brenham may experience population growth in excess of Texas Water Development Board projections. Growth in retail, education, healthcare and service industries will coincide with population growth. ***This budget supports long-term job and population growth as a by-product of the urbanization march between Houston and Austin. Economic conditions are favorable for increased tourism, business development and sales tax revenue.***

***This budget also recognizes that growth must be managed to keep Brenham affordable; to avoid placing undo financial burdens on taxpayers and utility rate payers; to prevent disenfranchising existing businesses and citizens; and to not overwhelm the City’s current utility systems, personnel, and other infrastructure.***

### Revenue Highlights

Post-COVID economic strength is driving strong revenue results in the General Fund while utility funds face some cost-of-service challenges under the current utility rate structure. FY21-22 Adopted Budget contains the following:

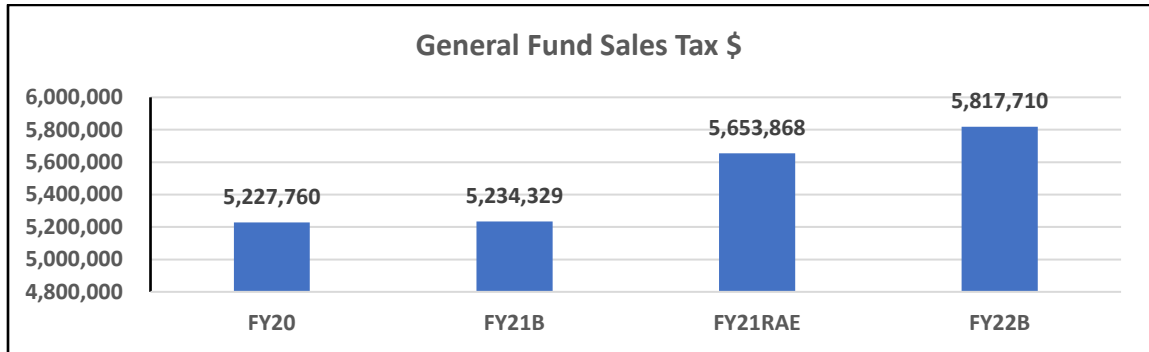
- Property Tax Rate Decrease – Strong property valuation growth and maturing debt allow for an overall property tax rate decrease of 1-cent per \$100 of valuation. Certified taxable property values have increased from \$1,508,964,132 (2020) to \$1,627,640,640, an 8 percent increase. The I&S (debt) portion of the tax rate can be lowered by 4-cents. However, a 3-cents increase to the O&M component of the tax rate is needed to cover personnel additions included in the General Fund operating budget.

PROPERTY TAX RATE	O&M	I&S (DEBT)	TOTAL
CURRENT TAX RATE	\$0.3200	\$0.1840	\$0.5040
ADOPTED TAX RATE	\$0.3500	\$0.1440	\$0.4940
INCREASE/(DECREASE)	\$0.0300	(\$0.0400)	(\$0.0100)

- Strong Sales Tax – On a budget-to-budget basis, sales tax is significantly higher. The FY21 sales tax revenue forecast of \$5.2 million was prepared under the economic uncertainty created by the pandemic. The projection kept sales tax flat with FY20 results. Actual sales tax results for FY21 are expected to be around \$5.6 million. This creates above-budget-net-revenues (ABNR) in the FY21 General Fund because the FY21 Budget was balanced (revenues=expenditures) on lower sales tax forecast. The growth rate assumption for FY22 sales tax is 2.9 percent over FY21 RAE (revised annual estimate) creating a budget-to-budget change of \$583,381 in recurring revenues.



This is the primary funding mechanism for the TMRS True-Up fix (see below). The sales tax forecast for FY22 Budget is a conservative estimate given new retail coming online in FY22.



- Electric, Gas and Water Rate Increases – Rate increases to electric, gas and water utilities are needed to cover rising personnel costs, maintenance costs, and infrastructure improvements. Utility rates must generate sufficient revenues to cover distribution operating costs and capital expenditures. The alternative is to reduce expenditures which will undermine the reliability of these utility systems. The City’s rate consultant is finalizing rate changes to ensure equitable treatment between customer classes. Upon Council approval, rate changes will go into effect at the beginning of the new fiscal year. Although higher, the new rates are comparable to peer city rates for similar utilities.

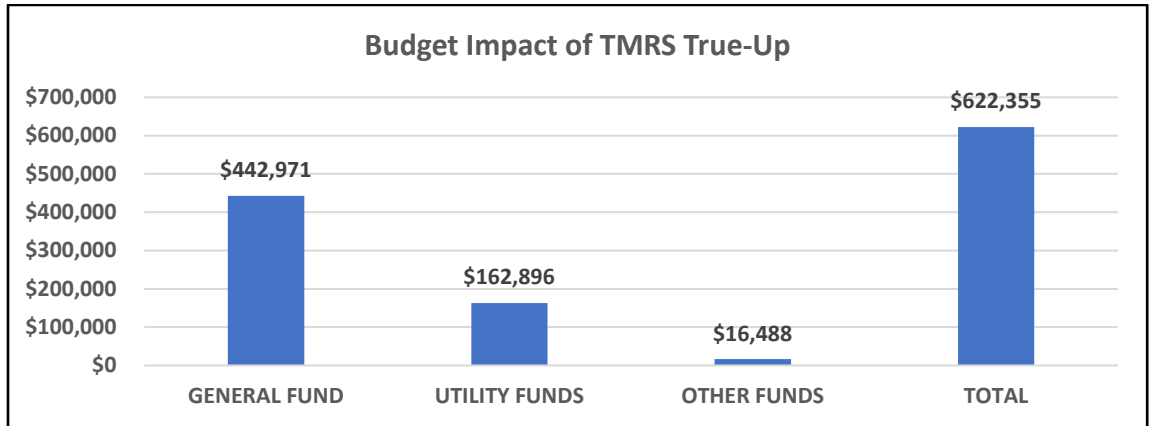
### Personnel Highlights

One of the largest City budgets is for personnel. There are 241.64 funded full-time equivalent (FTE) positions in the FY21-22 Adopted Budget. Included are the following changes impacting personnel expenditures:

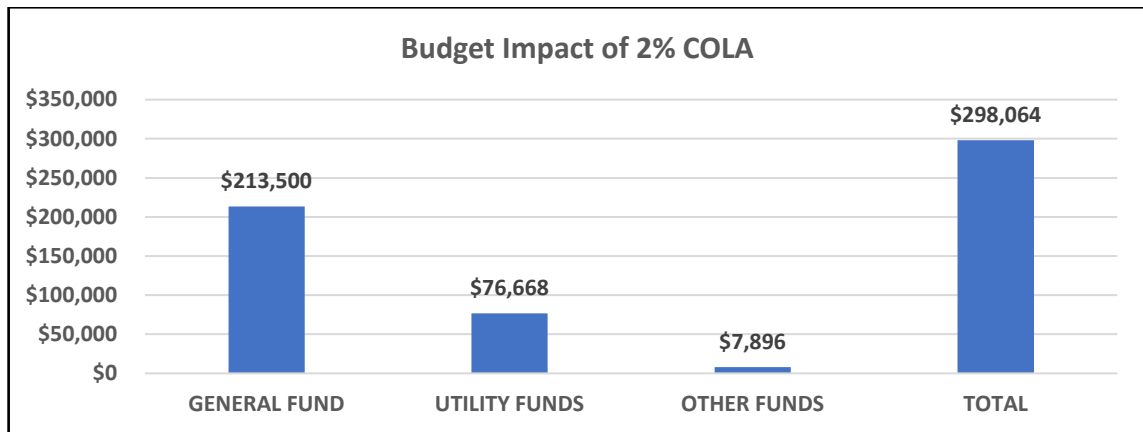
- TMRS True-Up – The TMRS retirement plan is the most important benefit in attracting and retaining key employees. An objective in the Drive to 2025 strategy was to improve the competitiveness of Brenham’s TMRS plan by moving from a 5 percent 2/1 to a 7 percent 2/1 employee/employer match. The first step towards accomplishing this objective is to stop the increase in unfunded pension plan liability caused by annual Ad Hoc Cost-of-Living (COLA) adoption for retirees and switching to an automatic repeating COLA plan feature. This plan change increases the City’s TMRS contribution on January 1, 2022 from 10.38 percent to 16.69 percent of payroll but allows for a reduction (pay-down) of unfunded pension balance of approximately \$13 million.

As the unfunded liability is reduced, the annual contribution rate decreases; however, the City would maintain contributions at the elective higher percentage, which would reduce the unfunded liability faster and enable the City to go to a 7 percent 2/1 employee/employer match within 5-7 years, without a significant budgetary impact. The FY22 budgetary impact is an increase in TMRS contributions from \$1.3 million to \$1.9 million or \$622,355 before the impact of

a COLA and personnel additions. The General Fund portion of this increase is \$422,971; the utility funds portion is \$162,896; and other funds portion is \$16,488.

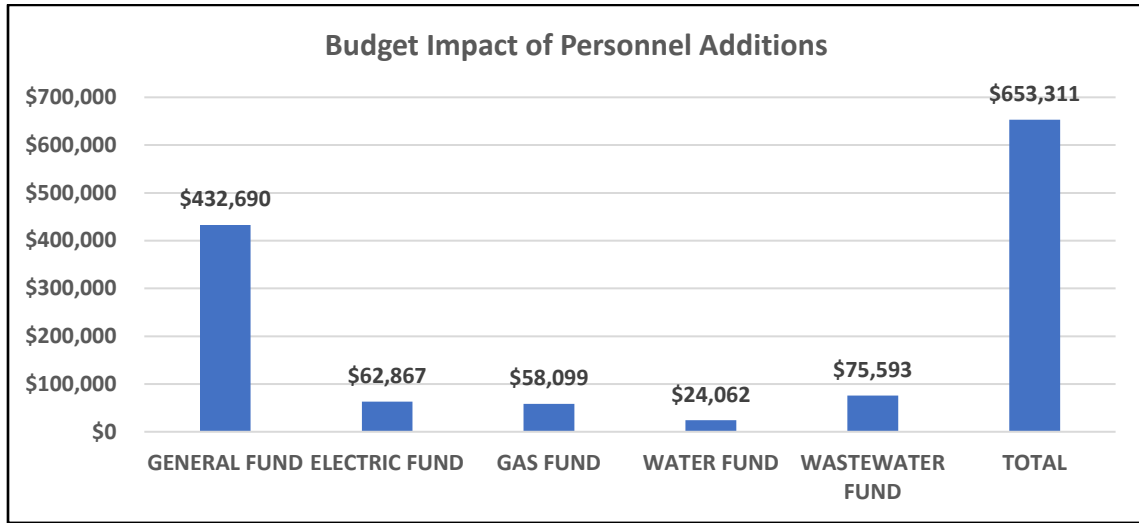


- Cost-of-Living Adjustment (COLA) – There is a 2 percent COLA in the budget for all full-time positions. The purpose of the COLA is to maintain the City’s pay scale with market conditions. The last COLA was given in FY19-20. The FY22 budgetary impact of the COLA before personnel additions, is an increase in salaries and benefits of \$298,064. The General Fund portion of this increase is \$213,500; the utility funds portion is \$76,668; and other funds portion is \$7,896.



- Personnel Additions – The FY22 Budget includes addition of 10 full-time positions. In the General Fund, departments are adding the following positions: Building Inspector, Maintenance Technician, Assistant Parks Superintendent, Parks Coordinator, Patrol Officer, Assistant Director of Public Works (50% General Fund), and an IT Technician. An Apprentice Lineman is being added in the Electric Department. The Gas Department is adding a Gas Technician. Both Water Construction and Wastewater Construction Departments are picking up 25% of the costs for the Assistant Director of Public Works position. The Wastewater Treatment Department is adding a Plant Operator Trainee position. The salary/benefits impact of the new positions will increase the General Fund operating budget by \$432,690; the Electric Fund operating budget by \$62,867; the Gas Fund operating budget by \$58,099; the Water Fund operating budget by \$24,062; and the

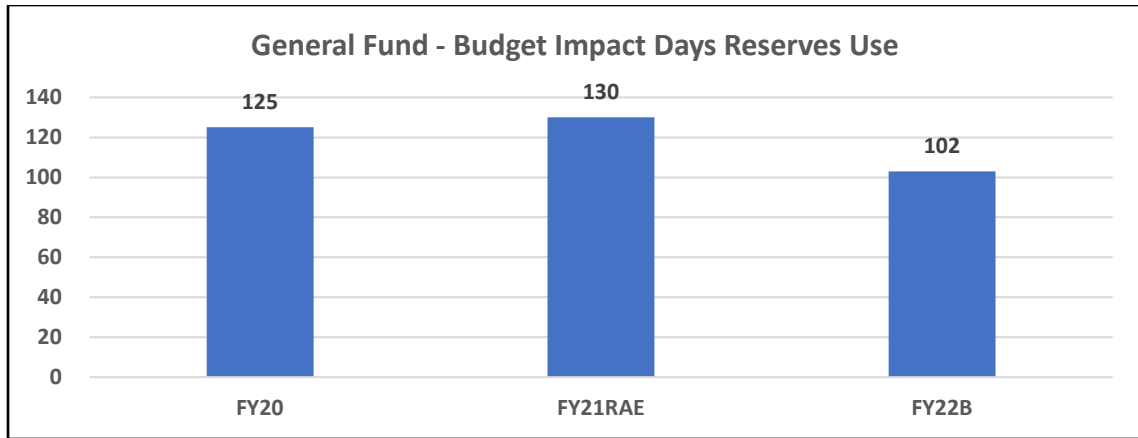
Wastewater operating budget by \$75,593. The total salary/benefits budget impact of personnel additions is \$653,311.



- Medical Insurance – The City participates in TML’s medical insurance program. TML is switching plan providers from United Healthcare to Blue Cross Blue Shield effective October 1<sup>st</sup>. Re-rate of the City’s plan under Blue Cross Blue Shield resulted in a 1 percent reduction in medical premiums. All the savings was used to reduce the City’s portion of medical insurance contributions.
- Attrition Factor – The attrition factor reduces the overall personnel budget and releases funding for other purposes. Over 70 percent of the City’s funded positions are in the General Fund. In FY20-21, the City started using a personnel attrition factor in the budget (General Fund only) to reduce favorable budget variances arising from normal turnover and associated vacancy periods. The five-year average budget savings from employee turnover and vacancies (FY16 to FY20) is \$606,467. An attrition factor of (\$361,690) was built into the FY20-21 Budget. An attrition factor of (\$400,000) is built into the FY21-22 Adopted Budget.

**Excess General Fund Use Highlights** – The City’s reserve policy is 90-days plus 5-days for unanticipated maintenance.

- Days Reserves Balance – At the end of FY20, there was 125-days in General Fund, including sub-funds, reserves. By the end of FY21, reserves are expected to increase to 130-days. The spending plan included in the FY21-22 Adopted Budget will reduce General Fund reserves to 102-days.
- Catch-Up Spending – The FY21-22 Adopted Budget includes a spend-down of excess reserve balance to “catchup” with many one-time items deferred during the pandemic. Included in the spend-down is non-routine maintenance items, replacement of vehicles, audio/visual upgrades, IT upgrades, and the burial of Bluebonnet electric line to the Brenham Family Park. A total of \$1,094,936 is budgeted for these one-time expenditures. Of this amount, \$557,206 is budgeted for vehicles.



### New Debt Highlights

The FY21-22 Adopted Budget includes \$10 million in new debt issuance. Approximately 45 percent of the bonds is tax-supported debt and 55 percent is utility (rate-supported) debt. As discussed at the Council Retreat in May, we are recommending certificates of obligation (COs) rather than a bond election due to the level of urgency of some projects. A series of Town Hall Meetings will be held for public information on adopted debt projects.

### General Fund Discussion

The General Fund expenditure budget, including sub-funds is \$21.5 million. Of this amount, \$19.8 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 is a budget-to-budget increase of \$1.3 million. The budget is structurally balanced with the use of non-recurring excess reserves being for one-time expenditures. Revenues and funds from other financing sources, equals expenditures. Approximately \$16.3 million of General Operating Fund expenditures (82.2%) are funded by a combination of ad valorem taxes, sales tax, utility franchise fees, and net transfers from other funds. Approximately \$2.5 million in other revenues and \$990,585 of excess reserves complete budget balancing. **As previously discussed, the budget increases the operations and maintenance (O&M) portion of the ad valorem tax rate from \$0.3200 to \$0.3500 per \$100 valuation.**

Revenues & Other Sources FY21-22	General Fund 101
Property Taxes (O&M Rate \$0.35)	\$5,348,448
Sales Taxes	5,817,710
Utility Franchise Fees	2,559,954
Other Taxes	457,495
Other Financing Sources before Use of Reserves	2,073,015
Subtotal (Fund 82.2% of Budget)	16,256,622
Other Revenues	2,532,807
Reserves	990,585
Total Revenues & Other Financing Sources FY21-22	\$19,780,014

Almost 68 percent of General Fund 101 operating budget is for personnel. There is a 8.9 percent increase in personnel costs budget-to-budget. Other expenditures include supplies, maintenance, contract services, capital outlay, and sundries. There is a 3.8 percent increase in other expenditures on a budget-to-budget basis.

General Fund Programs FY21-22	Personnel	Other	Total
Culture and Recreation	\$ 2,135,201	\$ 1,605,090	\$ 3,740,291
General Government	4,343,660	2,221,101	6,564,761
Health and Welfare	427,048	185,684	612,732
Highways and Streets	652,665	770,128	1,422,793
Public Safety	6,316,133	1,641,099	7,957,232
Attrition Factor	(400,000)	0	(400,000)
Total FY21-22 Budget	\$13,474,707	\$ 6,423,102	\$19,897,809
<hr/>			
Total FY19-20 Budget (Amended)	\$12,251,107	\$ 6,199,680	\$18,450,793

There are eight (8) sub-funds in the General Fund with adopted expenditure budgets of \$1.7 million. The General Fund sub-funds expenditure budget includes \$537,730 for “catch-up” projects, previously discussed, using excess General Fund reserves. There is \$23,000 budgeted for public safety grant spending. The Donation Fund has budgeted \$117,500 in donations spending.

The Tourism & Promotion Fund is another sub-fund of the General Fund and includes an expenditure budget of \$1,051,791 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 adopted budget expenditure for the Debt Service Fund is \$2.4 million. This is a decrease of \$400,765 due to maturing debt from 2017 and 2019 notes and 2014 GO Refunding Debt. The decrease is net of the increase of \$290,703 for principal and interest payments on new 2021 Certificates of Obligation. **With the growth in certified taxable property values and maturing debt, the City lowered the interest and sinking (I&S) portion of the tax rate from \$0.1840 to \$0.1440 per \$100 of valuation. A small amount of reserves (excess) is being used for FY21-22 debt service payments.**

### Brenham Community Economic Development Corporation (BCDC)

BCDC revenues come from 4B sales tax, estimated at \$1.9 million in the FY21-22 Budget. Per internal policy, funds are appropriated 65% to parks/recreation and 35% to economic development. The City’s Economic Development staff (2 positions) is budgeted in the BCDC Fund. For the FY21-22 Budget, BCDC transferred \$152,045 to the General Fund for the following parks and recreation items:



▪ Replace and add shade structures	\$53,045
▪ Replace metal furniture	50,000
▪ Seal exterior brick on Aquatics Center	30,000
▪ Funds for Movies in the Park	4,000
▪ Funds for Christmas Walk-Through Displays	<u>15,000</u>
Total	\$152,045

In the FY21-22 Budget, BCDC also transferred \$735,696 to the Parks Capital Improvement Fund. Monies will be used for the following parks and recreation items:

▪ BBAC Phase II improvements	\$ 250,000
▪ Kenjura field scoreboard	46,350
▪ Repaint iron bridges – Henderson (2) & Hohlt (1)	92,700
▪ Baseball field resurfacing at LAP (1) & Hohlt (1)	15,000
▪ Carousel Improvements Phase II	74,196
▪ Resurface LAP parking lot	82,400
▪ Comprehensive park signage	27,600
▪ Bullpen upgrades - Hohlt	30,900
▪ Turf home plate – Schulte	14,450
▪ Playground equipment – Hattie Mae Flowers Park	72,100
▪ Park improvement plan – Jackson Street Park	<u>30,000</u>
Total	\$735,696

For the FY21-22 Budget, over \$759,302 is allocated towards economic development, which includes \$222,529 for debt service payments. In addition to debt payments, the budget includes the following key items:

- \$328,845 for economic development operations, business retention/expansion, and marketing
- \$19,795 for Business Park maintenance
- \$12,500 for engineering, legal and consulting services
- \$35,000 for Main Street grants
- \$15,000 for Retail Incubator Grant
- \$25,000 for Hwy 290 Construction Business Resiliency Plan

### Special Revenue Funds

There are four special revenue funds with adopted combined budgets, including transfers-out, of \$916,161. 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 recovered from the pandemic.

Fund	Revenues	Expenditures	Transfers-Out	Net Change
109 Hotel/Motel (City)	\$ 675,600	\$ 6,600	\$824,000	(\$155,000)
229 Criminal Law Enforcement	10,125	31,320	0	(21,195)
233 Courts Security/Technology	51,800	36,241	18,000	(2,441)
260 Brenham Community Projects	0	0	0	0
Total	\$ 737,525	\$ 74,161	\$842,000	(\$178,636)

Revenues in the Criminal Law Enforcement Fund are derived from restitution payments and seizures. The FY21-22 Budget includes \$30,000 for a drone. 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. FY21-22 Budget expenditures will be used for notification calls; software licenses/maintenance; security system monitoring and maintenance.

Revenues in the Brenham Community Projects Fund (a 501 (c) (3) non-profit organization) come from private donations that supports the City in implementing and conducting charitable and educational projects designed to expand areas of service to citizens and visitors. No revenues or expenditures are budgeted for FY21-22.

### 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 six active capital project funds: Airport Capital Project Fund, 2017 Capital Project Fund, Parks Capital Improvement Fund, and Street/Drainage Capital Project Fund, General Government Capital Projects Fund 2021, and TIRZ No 1 Fund.

The Airport Capital Project Fund includes FY21-22 budget appropriations for an update to the Airport Master Plan and replacement of MIRL lights. 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 \$250,000 with \$225,000 from TxDOT and the City match of \$25,000. The budget for the MIRL lights is \$800,000 including engineering. TxDOT pays \$720,000 with a City match of \$80,000.

The 2017 Capital Project Fund contains unspent bond proceeds from the 2017 Certificate of Obligation (CO). The FY21-22 Budget of \$635,601 has been allocated for the following projects:

▪ Road improvements at Hwy 290/Chappell Hill intersection	\$415,296
▪ Chappell Hill road widening or other improvements	<u>220,305</u>
Total	\$635,601

The Parks Improvement Fund has a FY21-22 Budget of \$851,146. The use of \$735,696 has been described in the BCDC section. The difference of \$115,450 is primarily 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, 2020 and 2021 COs. The FY21-22 Budget is \$3.3 million. 2012 CO proceeds (\$379,698) will be spent on the Southside Retail (Baker-Katz) Project, specifically Chappell Hill Road widening. Of the 2020 CO proceeds, \$640,496 is re-budgeted for finishing Old Chappell Hill Road improvements. \$1.7 million in 2021 CO proceeds are budgeted for in-house and contractor reconstructed streets.

The General Government Capital Projects Fund 2021 is used to account for non-street capital projects funded with 2021 bond proceeds. Use of proceeds is budgeted as follows:

- \$360,000 – City Hall Facility Improvements Phase I (Phase II in 2022 CO issue)
- \$743,807 – Purchase of Heavy Street Equipment
- \$844,600 – Purchase of Ferrara Fire Truck (Replacement)

TIRZ No 1 Fund is in its third year. The FY21-22 Budget, revenue projection is \$225,302. Sufficient funding for projects will take time to accumulate. Therefore, there are no FY21-22 Budget appropriations for this fund.

### **Utility Funds - Overview**

The City provides electric, gas, water, wastewater, sanitation, and drainage services. The utility funds expenditure budget is \$39.6 million of which \$18.3 million (46.1%) is the cost of purchased power, gas, and water. Approximately \$2.3 million the utility funds capital expenditure budget is for drainage projects 90% funded by Community Development Block Grant – Mitigation (CDBG-MIT-Harvey). Another \$1.1 million in wastewater fund capital expenditure budget is for projects funded with 2021 COs. Funded projects are budgeted as follows:

- Stone Hollow Lift Station & Force Main (\$1,466,000 Total) - \$733,000 in FY21-22
- Ralston Creek Lift Station & Main (\$128,907 Total) - \$64,454 in FY21-22
- Sewer Main 290 East - \$40,867 in FY21-22
- Industrial Lift Station (\$607,869 Total) - \$303,935 in FY21-22

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. The Sanitation Fund is also receiving rental income from Woodson Lumber for use of the old Recycling Center facility. City-owned garbage trucks, haul trucks and trailers, recycling and other equipment were sold with the proceeds going into the Sanitation Fund reserves. \$1.0 million of reserves was transferred to the Water Fund to cover construction costs on the Lake Intake structure. A note was executed for repayment over a 10-year term. Remaining excess Sanitation Fund reserves are being used to transition out of shared service costs transfers to the General Fund and Electric Fund over a three-year period.

### **Utility Debt**

The FY21-22 Budget includes the following new debt:

- 10-year note payable from the Water Fund to the Sanitation Fund - \$1.0 million
- 20-year CO debt for the Water Funds Lake Intake Structure - \$3.0 million
- 20-year CO debt for \$2.2 million in Wastewater Fund projects (see above)

### **Utility Funds – Rate Increases**

The FY21-22 Budget includes utility rate increases for electric, gas and water customers. The added revenue is needed to cover increased cost of services for operations. Water rate increases will also fund debt service incurred for repairs at the Lake Intake structure.

## Internal Service Funds

There are three Internal Service Funds included in the FY21-22 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 FY21-22 Budget has expenditure appropriations of \$111,680. Of this amount, \$65,000 is appropriated for the purchase of a vac unit trailer which was deferred in the FY20-21 Budget.
- Workers Compensation Fund – City-wide departments pay into this fund for covering the cost of providing workers’ compensation benefits. The FY21-22 Budget for this fund is \$108,389.
- 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 investments help offset the inflationary impact on future replacement costs. This approach can save the City money over time but requires fiscal discipline.

In the FY21-22 budget there is a transfer from the General Fund to the VERF out of excess reserves of \$557,206. These proceeds will be spent as follows:

- Dept 122 – New truck for Building Inspector - \$23,175
- Dept 131 – Replace Unit 24 2008 Ford ¾ Ton - \$46,350
- Dept 141 – Replace Unit 273 2005 Loader/Backhoe - \$123,497
- Dept 144 – Replace Unit 326 2006 Toro Mower - \$27,925
- Dept 144 – Replace Unit 134 2010 JD Bunker Rake - \$18,972
- Dept 144 – Replace Unit 975 2004 Ford Pickup - \$28,428
- Dept 151 – Police Vehicles - \$229,728
- Dept 154 – Replace Unit 27 2013 Ford Crew Truck - \$59,131

VERF reserves of \$59,426 are being used to fund an additional patrol vehicle for a patrol officer addition in the Police Department.

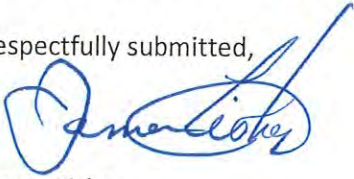
The department budgets in the General Fund have increased for the pre-funding of future replacements. On a budget-to-budget basis, payments from the General Fund to the VERF increased \$195,435. \$44,380 of this increase is the off-budget purchase of Fire SCBAs.

## Closing Remarks

Staff has worked diligently to prepare this budget, resuming the Drive to 2025 strategy developed several years ago. We appreciate the work of City staff that developed the budget and we especially want to recognize the work of the budget management team of Debbie Gaffey, Jennifer Hill, Nancy Stafford, Stacy

Hardy, Susan Nienstedt and Donald Reese. Our division directors and department heads also deserve recognition for their cooperation during this process.

Respectfully submitted,



James Fisher  
City Manager



Carolyn D. Miller  
Assistant City Manager-Chief Financial Officer



**CITY OF BRENHAM  
FY21-22 ADOPTED BUDGET  
COMBINED FUND SUMMARY**

IN \$	TOTAL GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	BCDC	TOTAL
<b>BEGINNING FUND BALANCE</b>	6,409,985	716,350	602,852	1,862,830	8,118,160	660,166	1,822,824	20,193,168
<b>REVENUES</b>								
TAXES	14,183,607	2,313,200	675,000	225,302	-	-	1,939,235	19,336,344
LICENSES AND PERMITS	303,603	-	-	-	-	-	-	303,603
INTERGOVERNMENTAL	498,630	-	-	1,011,400	2,084,018	-	850,000	4,444,048
CHARGES FOR SERVICES	916,994	-	51,600	-	38,383,866	621,766	-	39,974,226
FINES AND FORFEITURES	656,482	-	-	-	-	-	-	656,482
INVESTMENT INCOME	98,200	5,000	925	13,050	199,686	4,200	6,000	327,061
PAYMENT FROM COMPONENT UNIT	152,045	-	-	735,696	-	-	-	887,741
CONTRIBUTIONS AND DONATIONS	79,050	-	-	5,000	-	-	-	84,050
MISCELLANEOUS	311,380	-	10,000	18,000	279,252	-	3,417	622,049
<b>TOTAL REVENUES</b>	<b>17,199,991</b>	<b>2,318,200</b>	<b>737,525</b>	<b>2,008,448</b>	<b>40,946,822</b>	<b>625,966</b>	<b>2,798,652</b>	<b>66,635,604</b>
<b>EXPENDITURES</b>								
<b>CURRENT OPERATIONS</b>								
CULTURE AND RECREATION	4,833,582	-	-	299,846	-	-	136,609	5,270,037
GENERAL GOVERNMENT	6,418,721	-	42,841	-	-	-	-	6,461,562
HEALTH AND WELFARE	624,732	-	-	-	-	-	-	624,732
HIGHWAYS AND STREETS	1,432,793	-	-	765,296	-	-	-	2,198,089
PUBLIC SAFETY	8,039,022	-	31,320	-	-	-	-	8,070,342
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	536,773	536,773
COST OF SALES AND SERVICES	-	-	-	-	18,280,221	-	-	18,280,221
ELECTRIC	-	-	-	-	3,613,428	-	-	3,613,428
GAS	-	-	-	-	662,037	-	-	662,037
WATER	-	-	-	-	2,234,945	-	-	2,234,945
WASTEWATER	-	-	-	-	2,244,531	-	-	2,244,531
SANITATION	-	-	-	-	2,052,913	-	-	2,052,913
DRAINAGE	-	-	-	-	454,447	-	-	454,447
GROSS REVENUE TAX	-	-	-	-	2,416,438	-	-	2,416,438
INTERNAL SERVICE	-	-	-	-	-	124,580	-	124,580
<b>DEBT</b>								
INTEREST AND FISCAL CHARGES	-	654,905	-	-	521,697	21,501	76,296	1,274,399
PRINCIPAL RETIREMENT	-	1,739,653	-	-	1,634,763	293,428	146,233	3,814,077
ISSUANCE COSTS	-	-	-	-	75,034	-	-	75,034
<b>CAPITAL OUTLAY</b>	<b>161,185</b>	<b>-</b>	<b>-</b>	<b>6,762,203</b>	<b>5,308,455</b>	<b>681,632</b>	<b>1,607,842</b>	<b>14,521,317</b>
<b>TOTAL EXPENDITURES</b>	<b>21,510,035</b>	<b>2,394,558</b>	<b>74,161</b>	<b>7,827,345</b>	<b>39,498,909</b>	<b>1,121,141</b>	<b>2,503,753</b>	<b>74,929,902</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
TRANSFERS IN	4,265,425	-	-	105,000	696,685	557,206	265,000	5,889,316
TRANSFERS OUT	(1,095,585)	-	(842,000)	-	(3,686,731)	-	(265,000)	(5,889,316)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	(887,741)	(887,741)
DEBT PROCEEDS	-	-	-	4,257,405	5,245,016	-	-	9,502,421
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,169,840</b>	<b>-</b>	<b>(842,000)</b>	<b>4,362,405</b>	<b>2,254,970</b>	<b>557,206</b>	<b>(887,741)</b>	<b>8,614,680</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(1,140,204)</b>	<b>(76,358)</b>	<b>(178,636)</b>	<b>(1,456,492)</b>	<b>3,702,883</b>	<b>62,031</b>	<b>(592,842)</b>	<b>320,382</b>
<b>ENDING FUND BALANCE</b>	<b>5,269,781</b>	<b>639,992</b>	<b>424,216</b>	<b>406,338</b>	<b>11,821,043</b>	<b>722,197</b>	<b>1,229,982</b>	<b>20,513,550</b>

**CITY OF BRENHAM  
FY21-22 ADOPTED BUDGET  
COMBINED FUND SUMMARY - GENERAL FUND**

	FUND 226 PUBLIC SAFETY TRAINING FUND									FUND 235 FIRE DEPT GRANTS FUND	FUND 236 NON-ROUTINE FUND	FUND 249 TOURISM & MKTING	TOTAL
IN \$	FUND 101 GENERAL GOVT	FUND 222 POLICE DEPT GRANTS	FUND 225 PD EQUIP FUND	FUND 226 PUBLIC SAFETY TRAINING FUND	FUND 227 PUBLIC FEMA FUND	FUND 232 DONATIONS FUND	FUND 235 FIRE DEPT GRANTS FUND	FUND 236 NON-ROUTINE FUND	FUND 249 TOURISM & MKTING	TOTAL			
<b>BEGINNING FUND BALANCE</b>	5,534,334	-	-	8,925	508,014	248,619	-	104,351	5,742	6,409,985			
<b>REVENUES</b>													
TAXES	14,183,607	-	-	-	-	-	-	-	-	14,183,607			
LICENSES AND PERMITS	303,603	-	-	-	-	-	-	-	-	303,603			
INTERGOVERNMENTAL	479,930	10,000	3,000	3,200	-	-	2,500	-	-	498,630			
CHARGES FOR SERVICES	632,219	-	-	-	-	-	-	-	284,775	916,994			
FINES AND FORFEITURES	656,482	-	-	-	-	-	-	-	-	656,482			
INVESTMENT INCOME	98,200	-	-	-	-	-	-	-	-	98,200			
PAYMENT FROM COMPONENT UNIT	152,045	-	-	-	-	-	-	-	-	152,045			
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-	76,500	-	-	2,550	79,050			
MISCELLANEOUS W/INSURANCE PROCEEDS	310,882	-	-	-	-	-	-	-	498	311,380			
<b>TOTAL REVENUES</b>	<b>16,816,968</b>	<b>10,000</b>	<b>3,000</b>	<b>3,200</b>	<b>-</b>	<b>76,500</b>	<b>2,500</b>	<b>-</b>	<b>287,823</b>	<b>17,199,991</b>			
<b>EXPENDITURES</b>													
<b>CURRENT OPERATIONS</b>													
CULTURE AND RECREATION	3,740,291	-	-	-	-	13,500	-	28,000	1,051,791	4,833,582			
GENERAL GOVERNMENT	6,132,091	-	-	-	-	55,000	-	231,630	-	6,418,721			
HEALTH AND WELFARE	612,732	-	-	-	-	12,000	-	-	-	624,732			
HIGHWAYS AND STREETS	1,422,793	-	-	-	-	-	-	10,000	-	1,432,793			
PUBLIC SAFETY	7,817,567	10,000	3,000	7,500	-	37,000	2,500	161,455	-	8,039,022			
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-			
COST OF SALES AND SERVICES	-	-	-	-	-	-	-	-	-	-			
ELECTRIC	-	-	-	-	-	-	-	-	-	-			
GAS	-	-	-	-	-	-	-	-	-	-			
WATER	-	-	-	-	-	-	-	-	-	-			
WASTEWATER	-	-	-	-	-	-	-	-	-	-			
SANITATION	-	-	-	-	-	-	-	-	-	-			
DRAINAGE	-	-	-	-	-	-	-	-	-	-			
GROSS REVENUE TAX	-	-	-	-	-	-	-	-	-	-			
INTERNAL SERVICE	-	-	-	-	-	-	-	-	-	-			
<b>DEBT</b>													
INTEREST AND FISCAL CHARGES	-	-	-	-	-	-	-	-	-	-			
PRINCIPAL RETIREMENT	-	-	-	-	-	-	-	-	-	-			
ISSUANCE COSTS	-	-	-	-	-	-	-	-	-	-			
<b>CAPITAL OUTLAY</b>	<b>54,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>106,645</b>	<b>-</b>	<b>161,185</b>			
<b>TOTAL EXPENDITURES</b>	<b>19,780,014</b>	<b>10,000</b>	<b>3,000</b>	<b>7,500</b>	<b>-</b>	<b>117,500</b>	<b>2,500</b>	<b>537,730</b>	<b>1,051,791</b>	<b>21,510,035</b>			
<b>OTHER FINANCING SOURCES (USES)</b>													
TRANSFERS IN	3,068,046	-	-	-	-	-	-	433,379	764,000	4,265,425			
TRANSFERS OUT	(1,095,585)	-	-	-	-	-	-	-	-	(1,095,585)			
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-			
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	-			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,972,461</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>433,379</b>	<b>764,000</b>	<b>3,169,840</b>			
<b>CHANGE IN FUND BALANCE</b>	<b>(990,585)</b>	<b>-</b>	<b>-</b>	<b>(4,300)</b>	<b>-</b>	<b>(41,000)</b>	<b>-</b>	<b>(104,351)</b>	<b>32</b>	<b>(1,140,204)</b>			
<b>ENDING FUND BALANCE</b>	<b>4,543,749</b>	<b>-</b>	<b>-</b>	<b>4,625</b>	<b>508,014</b>	<b>207,619</b>	<b>-</b>	<b>-</b>	<b>5,774</b>	<b>5,269,781</b>			
<b>ENDING UNASSIGNED FUND BALANCE</b>	<b>4,399,869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>508,014</b>	<b>173,846</b>	<b>-</b>	<b>-</b>	<b>42,371</b>	<b>5,124,100</b>			
<b>DAYS IN RESERVES (TOTAL BASIS)</b>	<b>87.6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10.1</b>	<b>3.5</b>	<b>-</b>	<b>-</b>	<b>0.8</b>	<b>102.0</b>			

**CITY OF BRENHAM  
FY21-22 ADOPTED BUDGET  
COMBINED FUND SUMMARY - SPECIAL REVENUE FUNDS**

IN \$	FUND 109 HOTEL/MOTEL FUND	FUND 229 CRIMINAL LAW ENFORCE	FUND 233 COURTS SECURITY/ TECH	FUND 260 BRENHAM COMMUNITY PROJECTS	TOTAL SPECIAL REVENUE FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	488,221	52,029	61,620	983	602,852
<b>REVENUES</b>					
TAXES	675,000	-	-	-	675,000
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	51,600	-	51,600
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	600	125	200	-	925
PAYMENT FROM COMPONENT UNIT	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	10,000	-	-	10,000
<b>TOTAL REVENUES</b>	<b>675,600</b>	<b>10,125</b>	<b>51,800</b>	<b>-</b>	<b>737,525</b>
<b>EXPENDITURES</b>					
<b>CURRENT OPERATIONS</b>					
CULTURE AND RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	6,600	-	36,241	-	42,841
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS AND STREETS	-	-	-	-	-
PUBLIC SAFETY	-	31,320	-	-	31,320
ECONOMIC DEVELOPMENT	-	-	-	-	-
COST OF SALES AND SERVICES	-	-	-	-	-
ELECTRIC	-	-	-	-	-
GAS	-	-	-	-	-
WATER	-	-	-	-	-
WASTEWATER	-	-	-	-	-
SANITATION	-	-	-	-	-
DRAINAGE	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
INTERNAL SERVICE	-	-	-	-	-
<b>DEBT</b>					
INTEREST AND FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
<b>CAPITAL OUTLAY</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,600</b>	<b>31,320</b>	<b>36,241</b>	<b>-</b>	<b>74,161</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(824,000)	-	(18,000)	-	(842,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(824,000)</b>	<b>-</b>	<b>(18,000)</b>	<b>-</b>	<b>(842,000)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(155,000)</b>	<b>(21,195)</b>	<b>(2,441)</b>	<b>-</b>	<b>(178,636)</b>
<b>ENDING FUND BALANCE</b>	<b>333,221</b>	<b>30,834</b>	<b>59,179</b>	<b>983</b>	<b>424,216</b>

**CITY OF BRENHAM  
FY21-22 ADOPTED BUDGET  
COMBINED FUND SUMMARY - CAPITAL PROJECT FUNDS**

IN \$	FUND 203	FUND 217	FUND 234	FUND 237	FUND 270	FUND 301	TOTAL
	AIRPORT	2017	PARKS	STREETS	GEN GOVT		
	CAPITAL	PROJECTS	CAPITAL	CAPITAL	PROJECTS	FUND	PROJECT
			PROJECTS	PROJECTS	2021		FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	2,383	635,551	42,941	1,020,193	-	161,761	1,862,830
<b>REVENUES</b>							
TAXES	-	-	-	-	-	225,302	225,302
LICENSES AND PERMITS	-	-	-	-	-	-	-
INTERGOVERNMENTAL	945,000	-	66,400	-	-	-	1,011,400
CHARGES FOR SERVICES	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-
INVESTMENT INCOME	-	50	-	3,000	10,000	-	13,050
PAYMENT FROM COMPONENT UNIT	-	-	735,696	-	-	-	735,696
CONTRIBUTIONS AND DONATIONS	-	-	5,000	-	-	-	5,000
MISCELLANEOUS	-	-	18,000	-	-	-	18,000
<b>TOTAL REVENUES</b>	<b>945,000</b>	<b>50</b>	<b>825,096</b>	<b>3,000</b>	<b>10,000</b>	<b>225,302</b>	<b>2,008,448</b>
<b>EXPENDITURES</b>							
<b>CURRENT OPERATIONS</b>							
CULTURE AND RECREATION	-	-	299,846	-	-	-	299,846
GENERAL GOVERNMENT	-	-	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-	-	-
HIGHWAYS AND STREETS	350,000	415,296	-	-	-	-	765,296
PUBLIC SAFETY	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
COST OF SALES AND SERVICES	-	-	-	-	-	-	-
ELECTRIC	-	-	-	-	-	-	-
GAS	-	-	-	-	-	-	-
WATER	-	-	-	-	-	-	-
WASTEWATER	-	-	-	-	-	-	-
SANITATION	-	-	-	-	-	-	-
DRAINAGE	-	-	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-	-	-
INTERNAL SERVICE	-	-	-	-	-	-	-
<b>DEBT</b>							
INTEREST AND FISCAL CHARGES	-	-	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>	<b>700,000</b>	<b>220,305</b>	<b>551,300</b>	<b>3,342,191</b>	<b>1,948,407</b>	<b>-</b>	<b>6,762,203</b>
<b>TOTAL EXPENDITURES</b>	<b>1,050,000</b>	<b>635,601</b>	<b>851,146</b>	<b>3,342,191</b>	<b>1,948,407</b>	<b>-</b>	<b>7,827,345</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	105,000	-	-	-	-	-	105,000
TRANSFERS OUT	-	-	-	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	2,318,998	1,938,407	-	4,257,405
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>105,000</b>	<b>-</b>	<b>-</b>	<b>2,318,998</b>	<b>1,938,407</b>	<b>-</b>	<b>4,362,405</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(635,551)</b>	<b>(26,050)</b>	<b>(1,020,193)</b>	<b>-</b>	<b>225,302</b>	<b>(1,456,492)</b>
<b>ENDING FUND BALANCE</b>	<b>2,383</b>	<b>0</b>	<b>16,891</b>	<b>(0)</b>	<b>-</b>	<b>387,063</b>	<b>406,338</b>

**CITY OF BRENHAM  
FY21-22 ADOPTED BUDGET  
COMBINED FUND SUMMARY - BCDC FUNDS**

IN \$	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	935,041	887,782	1,822,824
<b>REVENUES</b>			
TAXES	1,939,235	-	1,939,235
LICENSES AND PERMITS	-	-	-
INTERGOVERNMENTAL	100,000	750,000	850,000
CHARGES FOR SERVICES	-	-	-
FINES AND FORFEITURES	-	-	-
INVESTMENT INCOME	6,000	-	6,000
PAYMENT FROM COMPONENT UNIT	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-
MISCELLANEOUS	3,417	-	3,417
<b>TOTAL REVENUES</b>	<b>2,048,652</b>	<b>750,000</b>	<b>2,798,652</b>
<b>EXPENDITURES</b>			
<b>CURRENT OPERATIONS</b>			
CULTURE AND RECREATION	136,609	-	136,609
GENERAL GOVERNMENT	-	-	-
HEALTH AND WELFARE	-	-	-
HIGHWAYS AND STREETS	-	-	-
PUBLIC SAFETY	-	-	-
ECONOMIC DEVELOPMENT	536,773	-	536,773
COST OF SALES AND SERVICES	-	-	-
ELECTRIC	-	-	-
GAS	-	-	-
WATER	-	-	-
WASTEWATER	-	-	-
SANITATION	-	-	-
DRAINAGE	-	-	-
GROSS REVENUE TAX	-	-	-
INTERNAL SERVICE	-	-	-
<b>DEBT</b>			
INTEREST AND FISCAL CHARGES	76,296	-	76,296
PRINCIPAL RETIREMENT	146,233	-	146,233
ISSUANCE COSTS	-	-	-
<b>CAPITAL OUTLAY</b>	-	1,607,842	1,607,842
<b>TOTAL EXPENDITURES</b>	<b>895,911</b>	<b>1,607,842</b>	<b>2,503,753</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	-	265,000	265,000
TRANSFERS OUT	(265,000)	-	(265,000)
PAYMENT TO PRIMARY GOVERNMENT	(887,741)	-	(887,741)
DEBT PROCEEDS	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,152,741)</b>	<b>265,000</b>	<b>(887,741)</b>
<b>CHANGE IN FUND BALANCE</b>	-	(592,842)	(592,842)
<b>ENDING FUND BALANCE</b>	<b>935,041</b>	<b>294,940</b>	<b>1,229,982</b>



**CITY OF BRENHAM  
FY21-22 ADOPTED BUDGET  
COMBINED FUND SUMMARY - ENTERPRISE FUNDS**

IN \$	FUND 102/122 ELECTRIC	FUND 103/123 GAS	FUND 104 WATER	FUND 105/135 WASTE- WATER	FUND 106 SANITATION	FUND 107/137 DRAINAGE	TOTAL ENTERPRISE FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	7,832,281	1,069,760	(1,492,633)	(450,008)	626,299	532,461	8,118,160
<b>REVENUES</b>							
TAXES	-	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	2,084,018	2,084,018
CHARGES FOR SERVICES	23,282,458	3,368,354	5,041,423	3,951,112	2,062,902	677,617	38,383,866
FINES AND FORFEITURES	-	-	-	-	-	-	-
INVESTMENT INCOME	133,330	11,200	7,500	24,500	22,456	700	199,686
PAYMENT FROM COMPONENT UNIT	-	-	-	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-	-	-
MISCELLANEOUS	35,970	3,500	84,053	10,288	144,771	670	279,252
<b>TOTAL REVENUES</b>	<b>23,451,758</b>	<b>3,383,054</b>	<b>5,132,976</b>	<b>3,985,900</b>	<b>2,230,129</b>	<b>2,763,005</b>	<b>40,946,822</b>
<b>EXPENDITURES</b>							
<b>CURRENT OPERATIONS</b>							
CULTURE AND RECREATION	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-	-	-
HIGHWAYS AND STREETS	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
COST OF SALES AND SERVICES	16,109,684	1,756,835	413,702	-	-	-	18,280,221
ELECTRIC	3,613,428	-	-	-	-	-	3,613,428
GAS	-	662,037	-	-	-	-	662,037
WATER	-	-	2,234,945	-	-	-	2,234,945
WASTEWATER	-	-	-	2,244,531	-	-	2,244,531
SANITATION	-	-	-	-	2,052,913	-	2,052,913
DRAINAGE	-	-	-	-	-	454,447	454,447
GROSS REVENUE TAX	1,585,929	232,627	341,072	256,810	-	-	2,416,438
INTERNAL SERVICE	-	-	-	-	-	-	-
<b>DEBT</b>							
INTEREST AND FISCAL CHARGES	60,737	-	322,409	132,434	-	6,117	521,697
PRINCIPAL RETIREMENT	78,471	-	849,986	639,836	-	66,470	1,634,763
ISSUANCE COSTS	-	-	75,034	-	-	-	75,034
<b>CAPITAL OUTLAY</b>	<b>743,337</b>	<b>182,376</b>	<b>732,113</b>	<b>1,311,799</b>	<b>-</b>	<b>2,338,830</b>	<b>5,308,455</b>
<b>TOTAL EXPENDITURES</b>	<b>22,191,586</b>	<b>2,833,875</b>	<b>4,969,261</b>	<b>4,585,410</b>	<b>2,052,913</b>	<b>2,865,864</b>	<b>39,498,909</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	646,668	-	-	-	-	50,017	696,685
TRANSFERS OUT	(1,851,332)	(519,544)	(552,062)	(392,476)	(321,300)	(50,017)	(3,686,731)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	3,001,373	2,243,643	-	-	5,245,016
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,204,664)</b>	<b>(519,544)</b>	<b>2,449,311</b>	<b>1,851,167</b>	<b>(321,300)</b>	<b>-</b>	<b>2,254,970</b>
<b>CHANGE IN FUND BALANCE</b>	<b>55,508</b>	<b>29,635</b>	<b>2,613,026</b>	<b>1,251,657</b>	<b>(144,084)</b>	<b>(102,859)</b>	<b>3,702,883</b>
<b>ENDING FUND BALANCE</b>	<b>7,887,789</b>	<b>1,099,395</b>	<b>1,120,393</b>	<b>801,649</b>	<b>482,215</b>	<b>429,602</b>	<b>11,821,043</b>

**CITY OF BRENHAM**  
**FY21-22 ADOPTED BUDGET**  
**COMBINED FUND SUMMARY - INTERNAL SERVICE FUNDS**

IN \$	FUND 220 CENTRAL FLEET	FUND 240 VERF	FUND 500 WORKERS COMP	TOTAL INTERNAL SERVICE FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	120,165	233,649	306,352	660,166
<b>REVENUES</b>				
TAXES	-	-	-	-
LICENSES AND PERMITS	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-
CHARGES FOR SERVICES	86,000	398,218	137,548	621,766
FINES AND FORFEITURES	-	-	-	-
INVESTMENT INCOME	700	2,000	1,500	4,200
PAYMENT FROM COMPONENT UNIT	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-
MISCELLANEOUS	-	-	-	-
<b>TOTAL REVENUES</b>	86,700	400,218	139,048	625,966
<b>EXPENDITURES</b>				
<b>CURRENT OPERATIONS</b>				
CULTURE AND RECREATION	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-
HEALTH AND WELFARE	-	-	-	-
HIGHWAYS AND STREETS	-	-	-	-
PUBLIC SAFETY	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
COST OF SALES AND SERVICES	-	-	-	-
ELECTRIC	-	-	-	-
GAS	-	-	-	-
WATER	-	-	-	-
WASTEWATER	-	-	-	-
SANITATION	-	-	-	-
DRAINAGE	-	-	-	-
GROSS REVENUE TAX	-	-	-	-
INTERNAL SERVICE	16,191	-	108,389	124,580
<b>DEBT</b>				
INTEREST AND FISCAL CHARGES	2,052	19,449	-	21,501
PRINCIPAL RETIREMENT	28,437	264,991	-	293,428
ISSUANCE COSTS	-	-	-	-
<b>CAPITAL OUTLAY</b>	65,000	616,632	-	681,632
<b>TOTAL EXPENDITURES</b>	111,680	901,072	108,389	1,121,141
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFERS IN	-	557,206	-	557,206
TRANSFERS OUT	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-
DEBT PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	557,206	-	557,206
<b>CHANGE IN FUND BALANCE</b>	(24,980)	56,352	30,659	62,031
<b>ENDING FUND BALANCE</b>	95,185	290,001	337,011	722,197

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	12,507,907	12,721,439	12,721,439	13,234,858	14,183,607
LICENSES AND PERMITS	298,706	164,485	164,485	302,158	303,603
INTERGOVERNMENTAL	380,564	377,000	480,258	490,008	479,930
CHARGES FOR SERVICES	423,514	620,342	620,342	563,674	632,219
FINES AND FORFEITURES	583,573	614,617	614,617	648,482	656,482
INVESTMENT INCOME	97,253	128,800	128,800	98,200	98,200
PMT FROM BCDC	171,050	277,000	277,000	250,421	152,045
CONTRIBU/DONATIONS	-	-	-	-	-
MISCELLANEOUS	368,099	201,303	201,303	188,190	210,328
<b>TOTAL REVENUES</b>	<b>14,830,666</b>	<b>15,104,986</b>	<b>15,208,244</b>	<b>15,775,991</b>	<b>16,716,414</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	2,995,196	3,484,067	3,518,325	3,336,647	3,740,291
GENERAL GOVERNMENT	5,735,823	5,598,721	5,598,989	5,909,270	6,186,631
HEALTH AND WELFARE	539,171	559,697	559,697	534,719	612,732
HIGHWAYS/STREETS	1,133,228	1,329,950	1,329,950	1,213,996	1,422,793
PUBLIC SAFETY	6,722,649	7,310,100	7,310,789	7,328,356	7,817,567
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	48,558	65,000	133,043	112,782	-
<b>TOTAL EXPENDITURES</b>	<b>17,174,625</b>	<b>18,347,535</b>	<b>18,450,793</b>	<b>18,435,770</b>	<b>19,780,014</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,343,959)</b>	<b>(3,242,549)</b>	<b>(3,242,549)</b>	<b>(2,659,779)</b>	<b>(3,063,600)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	3,206,323	3,272,756	3,272,756	3,120,018	3,068,046
TRANSFERS OUT	(363,511)	(40,207)	(40,207)	(19,512)	(1,095,585)
ISSUANCE OF DEBT	-	-	-	-	-
INSURANCE PROCEEDS	36,094	10,000	10,000	125,066	100,554
RESERVE (ADDITION) USE	(534,947)	-	-	(565,793)	990,585
<b>TOTAL OTHER FINANCING</b>	<b>2,343,959</b>	<b>3,242,549</b>	<b>3,242,549</b>	<b>2,659,779</b>	<b>3,063,600</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>					
NET CHANGE IN FUND BALANCE	534,947	-	-	565,793	(990,585)
ACCRUED COMP	3,425	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>4,968,541</b>	<b>4,968,541</b>	<b>4,968,541</b>	<b>5,534,334</b>	<b>4,543,749</b>
<b>(1) UNASSIGNED</b>	<b>4,824,661</b>	<b>4,824,661</b>	<b>4,824,661</b>	<b>5,390,454</b>	<b>4,399,869</b>
<b>DAYS RESERVES (FUND BASIS)</b>	<b>123.2</b>	<b>116.6</b>	<b>115.8</b>	<b>129.4</b>	<b>90.7</b>

General Fund

**Revenues - Taxes**

IN \$	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
		BUDGET (O)	BUDGET (A)		
4-102.00 TAX RECEIPTS-GENERAL FUNI	4,584,798	4,656,676	4,656,676	4,786,116	5,348,448
4-130.00 PENALTY AND INTEREST/TAX	41,124	45,000	45,000	40,752	41,236
4-131.00 PENALTY FOR LATE RENDITIO	3,652	6,000	6,000	3,841	3,777
4-140.00 CITY SALES TAX	5,266,207	5,234,329	5,234,329	5,653,868	5,817,710
4-150.00 UTIL FRANCHISE TAXES	2,209,133	2,335,434	2,335,434	2,347,784	2,559,954
4-156.00 GROSS RECPTS/FRANCHISE T/	239,977	261,000	261,000	227,126	241,366
4-157.00 SANITATION FRANCHISE TAX	35,932	33,000	33,000	34,975	35,325
4-170.00 MIXED BEVERAGES TAX RECP'	55,708	77,000	77,000	74,849	75,598
4-467.00 PHONE ACCESS LINE FEES	71,376	73,000	73,000	65,547	60,193
<b>TOTAL TAXES</b>	<b>12,507,907</b>	<b>12,721,439</b>	<b>12,721,439</b>	<b>13,234,858</b>	<b>14,183,607</b>
AS % OF REVENUES	84.3%	84.2%	83.6%	83.9%	84.8%
AS % OF EXPENDITURES	72.8%	69.3%	68.9%	71.8%	71.7%

**Expenditures - Categories**

IN \$	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
		BUDGET (O)	BUDGET (A)		
PERSONNEL	11,708,317	12,251,107	12,251,107	12,336,405	13,341,765
SUPPLIES	1,147,263	1,382,534	1,444,141	1,491,195	1,289,500
MAINTENANCE	846,707	800,725	809,889	897,531	994,286
CONTRACT SERVICES	2,576,660	2,920,287	2,929,734	2,757,043	3,089,584
CAPITAL OUTLAY	48,558	65,000	133,043	112,782	54,540
SUNDRIES	847,121	927,882	882,879	840,814	1,010,339
<b>TOTAL EXPENDITURES</b>	<b>17,174,625</b>	<b>18,347,535</b>	<b>18,450,793</b>	<b>18,435,770</b>	<b>19,780,014</b>
AS % OF REVENUES	115.8%	121.5%	121.3%	116.9%	118.3%

**Transfers-In Utility Funds**

IN \$	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
		BUDGET (O)	BUDGET (A)		
ELECTRIC FUND	1,875,287	1,925,367	1,925,367	1,842,307	1,851,332
GAS FUND	382,099	402,338	402,338	382,000	301,682
WATER FUND	353,537	372,262	372,262	353,445	292,380
WASTEWATER FUND	223,345	235,175	235,175	223,287	251,914
SANITATION FUND	327,336	319,614	319,614	302,069	292,738
<b>TOTAL TRANS-IN UTILITY FUNDS</b>	<b>3,161,604</b>	<b>3,254,756</b>	<b>3,254,756</b>	<b>3,103,108</b>	<b>2,990,046</b>
AS % OF EXPENDITURES	18.4%	17.7%	17.6%	16.8%	15.1%

General Fund

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-102.00	TAX RECEIPTS-GENERAL FUND	TAXES	4,584,798	4,656,676	4,656,676	4,786,116	5,348,448
4-130.00	PENALTY AND INTEREST/TAX	TAXES	41,124	45,000	45,000	40,752	41,236
4-131.00	PENALTY FOR LATE RENDITION	TAXES	3,652	6,000	6,000	3,841	3,777
4-140.00	CITY SALES TAX	TAXES	5,266,207	5,234,329	5,234,329	5,653,868	5,817,710
4-150.00	UTIL FRANCHISE TAXES	TAXES	2,209,133	2,335,434	2,335,434	2,347,784	2,559,954
4-156.00	GROSS RECPTS/FRANCHISE TAX	TAXES	239,977	261,000	261,000	227,126	241,366
4-157.00	SANITATION FRANCHISE TAX	TAXES	35,932	33,000	33,000	34,975	35,325
4-170.00	MIXED BEVERAGES TAX RECPT	TAXES	55,708	77,000	77,000	74,849	75,598
4-210.00	BEER/WINE LICENSE	LIC/PERMIT	8,365	7,000	7,000	6,665	6,732
4-250.00	WHISKEY/MALT/MIXED BEVERAG	LIC/PERMIT	3,830	8,000	8,000	6,850	6,919
4-260.00	NON-CONSENT TOWING LICENSE	LIC/PERMIT	1,563	1,500	1,500	1,000	1,100
4-270.00	MOBILE HOME PARK LICENSE	LIC/PERMIT	1,515	1,515	1,515	1,020	1,020
4-310.00	BUILDING PERMITS	LIC/PERMIT	247,318	110,000	110,000	250,000	250,800
4-315.00	NETWORK NODE PERMITS/FEES	LIC/PERMIT	1,000	-	-	-	-
4-320.00	ELECTRICAL/PLUMBING PERMI	LIC/PERMIT	33,498	35,000	35,000	35,081	35,432
4-335.00	PARADE PERMITS/SPECIAL EVENT	LIC/PERMIT	110	270	270	160	200
4-340.00	VENDORS PERMITS	LIC/PERMIT	1,507	1,200	1,200	1,382	1,400
4-410.00	CORPORATION COURT FINES	FINE/FOR	419,533	440,000	440,000	440,000	443,100
4-410.05	TRAFFIC FINES	FINE/FOR	127,717	142,000	142,000	165,000	169,202
4-410.30	ADMINISTRATIVE FEES	CHGS SVCS	6,214	6,000	6,000	4,706	4,753
4-410.50	FINES-CHILD SAFETY FEES	FINE/FOR	1,610	1,600	1,600	2,800	2,693
4-410.60	FINES-TRAFFIC/ARREST/TIME	FINE/FOR	27,132	22,000	22,000	36,109	36,470
4-410.70	EXPUNCTION FEE-LOCAL	FINE/FOR	-	-	-	-	-
4-410.74	MOVING VIOLATION FEES-CITY	FINE/FOR	10	17	17	17	17
4-420.00	FIELD RENTAL FEES	CHGS SVCS	53,811	60,000	60,000	65,405	66,059
4-425.00	PARK FACILITY FEES	CHGS SVCS	20,970	30,000	30,000	32,765	33,093
4-440.00	POLICE DEPT REPORTS	CHGS SVCS	1,182	1,889	1,889	1,292	1,300
4-450.00	PLANNING FEES	CHGS SVCS	11,187	10,000	10,000	8,003	8,000
4-455.00	HEALTH INSPECTION FEES	CHGS SVCS	23,375	25,000	25,000	24,699	24,946
4-460.00	FIRE DEPT INSPECTION FEES	CHGS SVCS	3,425	4,637	4,637	3,850	3,889
4-466.00	FALSE ALARMS	CHGS SVCS	3,750	3,700	3,700	11,040	11,150
4-467.00	PHONE ACCESS LINE FEES	TAXES	71,376	73,000	73,000	65,547	60,193
4-469.00	MISC FIRE DEPT FEES	CHGS SVCS	4,267	5,400	5,400	4,722	5,000
4-470.00	LIBRARY FINES/FEES	CHGS SVCS	8,075	15,743	15,743	9,474	15,199
4-490.00	MISC LICENSES/FEES/PERMITS	CHGS SVCS	-	-	-	-	-
4-512.00	SALES OF PROPERTY	MISC	171,430	50,000	50,000	11,000	10,000
4-513.00	INTEREST INCOME	INV INC	61,275	80,000	80,000	62,000	62,000
4-513.30	INTEREST INCOME-TEXPOOL	INV INC	6,157	8,800	8,800	6,200	6,200
4-513.35	INTEREST-TEXSTAR	INV INC	29,820	40,000	40,000	30,000	30,000
4-514.35	VENDING MACHINES-SNACKS	CHGS SVCS	-	400	400	-	-
4-515.00	PARKING INCOME	FINE/FOR	7,571	8,500	8,500	4,556	5,000

General Fund

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-518.00	RENTAL INCOME	MISC	9,752	9,000	9,000	9,000	9,000
4-520.00	MAIN ST. SPONSORSHIP/EVENT	CHGS SVCS	1,709	5,000	5,000	2,098	4,400
4-520.49	SPONSORSH/ EVNT REV-RECRE	CHGS SVCS	28,050	28,000	28,000	27,050	31,000
4-521.10	GRANT REVENUE-AIRPORT	INTERGOV	50,000	50,000	119,000	119,000	50,000
4-521.46	GRANT REVENUE-LIBRARY	INTERGOV	484	15,000	49,258	52,258	3,200
4-521.52	GRANT REVENUE-FIRE	INTERGOV	-	-	-	750	-
4-521.54	GRANT REVENUE-ANIMAL	INTERGOV	6,390	-	-	5,000	-
4-528.00	WASH COUNTY-LAP REIMB	INTERGOV	35,000	35,000	35,000	35,000	35,000
4-528.25	WASH CO - COMMUNICATIONS	INTERGOV	12,000	12,000	12,000	12,000	12,000
4-528.35	WASH CO-IT SERVICES	INTERGOV	1,541	-	-	1,000	1,800
4-528.50	FORTNIGHTLY CLUB-BOOK SALE	MISC	19,000	16,000	16,000	3,000	17,000
4-528.60	BISD-EQUIPMENT/PARK/IT	INTERGOV	435	-	-	-	-
4-528.65	B&G CLUB-MAINTENANCE	INTERGOV	6,484	-	-	-	-
4-528.70	BISD-RESOURCE OFFICER	INTERGOV	234,231	240,000	240,000	240,000	352,930
4-528.83	BLINN-SOFTBALL/SOCCER	INTERGOV	34,000	25,000	25,000	25,000	25,000
4-529.00	AIRPORT REVENUES	CHGS SVCS	103,850	107,000	107,000	103,205	106,301
4-530.00	INSURANCE PROCEEDS	INS PRO	36,094	10,000	10,000	125,066	100,554
4-535.00	MISC POLICE DEPT REVENUES	CHGS SVCS	1,071	1,000	1,000	965	1,000
4-537.00	RESTITUTION PAYMENTS	FINE/FOR	-	500	500	-	-
4-545.00	STREET DEPT REVENUES	MISC	48,350	-	-	35,000	45,000
4-546.00	BUILDING LIEN REVENUES	MISC	-	-	-	3,054	-
4-555.00	LEASE/ROYALTY PAYMENTS	MISC	352	185	185	293	300
4-590.00	MISCELLANEOUS REVENUES	MISC	119,215	126,118	126,118	126,843	129,028
4-740.00	AQUATICS ADMISSION FEES	CHGS SVCS	34,048	105,940	105,940	80,000	106,918
4-740.10	CONCESSION REVENUE	CHGS SVCS	648	31,200	31,200	23,000	31,734
4-740.20	AQUATICS MEMBER PASSES	CHGS SVCS	37,667	56,803	56,803	52,000	57,742
4-740.30	PROGRAM REV-AQUATICS	CHGS SVCS	12,964	34,351	34,351	32,947	33,111
4-740.40	PROGRAM REV-RECREATION	CHGS SVCS	3,596	4,284	4,284	2,500	4,000
4-770.10	POOL RENTALS-LEISURE POOL	CHGS SVCS	5,650	15,438	15,438	14,950	15,025
4-770.20	POOL RENT/LESSON-COMPETIT	CHGS SVCS	14,580	19,246	19,246	21,755	21,864
4-770.30	POOL RENTALS-THERAPY POOL	CHGS SVCS	5,670	990	990	890	894
4-770.40	LOCKER/TABLE RENTAL	CHGS SVCS	95	95	95	260	261
4-770.50	AQUATICS MEETING ROOM REI	CHGS SVCS	314	4,339	4,339	3,615	3,633
4-770.90	AQUATICS/RECREATION MISC F	CHGS SVCS	1,210	3,330	3,330	3,335	3,352
4-820.00	ADOPTION FEES	CHGS SVCS	17,202	24,452	24,452	23,100	29,638
4-830.00	ANIMAL CONTROL-MISC/RABIE	CHGS SVCS	2,425	1,760	1,760	2,345	2,357
4-835.00	MICROCHIP REVENUE	CHGS SVCS	60	50	50	140	100
4-850.00	DOG LICENSE	CHGS SVCS	4,595	6,599	6,599	3,175	4,500
4-860.00	MULTI-ANIMAL PERMITS	CHGS SVCS	25	-	-	-	-
4-870.00	IMPOUNDED ANIMALS	CHGS SVCS	6,548	7,996	7,996	4,433	5,000
4-890.00	SURRENDER FEES	CHGS SVCS	2,055	4,700	4,700	955	1,000
<b>TOTAL REVENUES BEFORE ALLOW D</b>			14,692,482	14,842,986	14,946,244	15,655,636	16,669,923

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.

General Fund

### 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.	

**Goals and Objectives**

	PLAN 2040
Key goals and objectives for the Department include:	GOAL
➤ Build and sustain relationships with residents, community & city employees;	EO4
➤ Provide timely, accurate, and consistent communications to the community via websites, news outlets, and social media platforms;	EO1
➤ 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	359,724	424,051	424,051	391,931	437,361
SUPPLIES	8,622	10,960	11,493	10,601	19,525
MAINTENANCE	-	-	-	753	-
SERVICES	20,642	23,460	23,460	23,477	28,572
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	39,359	35,055	34,522	19,655	56,365
<b>TOTAL DEPT 049 BEFORE ADJ</b>	<b>428,346</b>	<b>493,526</b>	<b>493,526</b>	<b>446,417</b>	<b>541,823</b>
PERSONNEL - ACCRUED COMP	278	-	-	-	-
<b>TOTAL DEPT 049 BUDGETARY BASIS</b>	<b>428,625</b>	<b>493,526</b>	<b>493,526</b>	<b>446,417</b>	<b>541,823</b>
FTE COUNT FUNDED POSITIONS	5.11	5.61	5.61	5.61	4.50

**Decision Packages in FY22 Budget**

	DESCRIPTION	TYPE	\$ AMOUNT
5-049-424.00	FLASHVOTE (SURVEYS)		7,500
5-049-715.00	PODCAST EQUIPMENT		8,100
	TOTAL DECISION PACKAGES IN DEPT BUDGET		15,600

General Fund



**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-049-101.00	SALARIES & WAGES	PERSONNEL	260,253	305,625	305,625	280,566	295,875
5-049-102.00	OVERTIME	PERSONNEL	-	-	-	1,895	-
5-049-103.00	OASDI/MEDICARE	PERSONNEL	19,818	24,572	24,572	19,896	23,864
5-049-103.02	MATCHING RETIREMENT	PERSONNEL	25,350	30,081	30,081	30,216	47,852
5-049-105.00	LONGEVITY PAY	PERSONNEL	1,821	2,028	2,028	2,014	2,350
5-049-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	12,066	12,000	12,000	11,901	12,000
5-049-105.03	STANDBY	PERSONNEL	-	-	-	-	-
5-049-106.00	MEDICAL INSURANCE	PERSONNEL	38,466	47,690	47,690	43,263	46,091
5-049-106.01	LIFE INSURANCE	PERSONNEL	1,015	1,033	1,033	990	1,163
5-049-106.02	LONG TERM DISABILITY	PERSONNEL	565	574	574	551	633
5-049-107.00	WORKERS' COMPENSATION	PERSONNEL	648	448	448	639	384
5-049-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	7,149
5-049-118.00	ACCRUED COMP TIME	PERSONNEL	(278)	-	-	-	-
5-049-202.00	FUEL	SUPPLIES	65	-	300	300	600
5-049-204.00	POSTAGE & FREIGHT	SUPPLIES	519	500	500	500	750
5-049-205.00	OFFICE SUPPLIES	SUPPLIES	468	250	250	92	450
5-049-206.00	EMPLOYEE RELATIONS	SUPPLIES	41	100	100	100	150
5-049-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,392	3,500	3,500	3,500	3,500
5-049-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	-	150	150	100	125
5-049-209.00	EDUCATIONAL	SUPPLIES	-	-	-	-	250
5-049-211.00	CLEANING & JANITORIAL	SUPPLIES	60	60	60	-	-
5-049-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	5,783	5,400	5,400	4,584	1,800
5-049-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	192	200
5-049-214.00	RECREATION PROGRAMS	SUPPLIES	-	-	-	-	-
5-049-218.00	PHOTOGRAPHY	SUPPLIES	239	1,000	1,146	1,146	2,150
5-049-250.00	OTHER SUPPLIES	SUPPLIES	57	-	87	87	1,450
5-049-317.00	COMPUTER/OFFICE EQUIPMÉ MAINTENANCE		-	-	-	753	-
5-049-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	5,840	6,000	6,000	3,852	7,800
5-049-424.00	SERVICE CONTRACTS	SERVICES	14,802	17,460	17,460	19,550	20,772
5-049-450.00	OTHER SERVICES	SERVICES	-	-	-	75	-
5-049-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	8,100
5-049-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	4,804	7,500	6,967	3,303	14,100
5-049-908.10	MILEAGE	SUNDRIES	399	1,000	1,000	800	1,800
5-049-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	1,236	1,500	1,500	1,500	2,500
5-049-948.00	DOWNTOWN EXPENSE-OTHE	SUNDRIES	26,569	15,000	15,000	10,997	22,000
5-049-948.40	CHRISTMAS STROLL	SUNDRIES	-	-	-	-	-
5-049-948.50	HOT NIGHTS/COOL TUNES	SUNDRIES	-	-	-	-	-
5-049-948.60	MOVIES IN THE PARK	SUNDRIES	-	-	-	-	-
5-049-948.75	STATE SOFTBALL TOURNAME	SUNDRIES	-	-	-	-	-
5-049-948.90	LOCAL HISTORY DAY PROGRA	SUNDRIES	5,296	7,000	7,000	-	12,000

General Fund

DEPT 049

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-049-950.00	OTHER SUNDRY	SUNDRIES	53	55	55	55	965
5-049-961.50	FARMERS MARKET EXPENSE	SUNDRIES	1,002	3,000	3,000	3,000	3,000
<b>TOTAL DEPT 049 BEFORE ADJ</b>			428,346	493,526	493,526	446,417	541,823
	ACCRUED COMP		278	-	-	-	-
<b>TOTAL DEPT 049 BUDGETARY BASIS</b>			428,625	493,526	493,526	446,417	541,823

**General Fund**

Fund 101

## 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, 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, 16 baseball/softball fields, 11 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

General Fund

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.
	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.			
SAFETY	PLAYGROUND PROGRAM - Quarterly inspections are performed on 14 playscapes located throughout City parks and staff plans for replacements based on structures life-span.		
RECREATION PROGRAM	PROGRAMS & SPECIAL EVENTS	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 SportsEvents 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.		

**Goals and Objectives**

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

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	654,745	732,555	732,555	712,528	784,488
SUPPLIES	116,856	121,050	123,203	114,651	157,600
MAINTENANCE	126,816	161,550	161,550	152,713	171,500
SERVICES	255,821	314,339	315,939	285,879	370,373
CAPITAL OUTLAY (1)	-	-	-	-	-
SUNDRIES	59,789	62,395	58,642	76,606	85,015
<b>TOTAL DEPT 144 BEFORE ADJ</b>	<b>1,214,027</b>	<b>1,391,889</b>	<b>1,391,889</b>	<b>1,342,377</b>	<b>1,568,976</b>
PERSONNEL - ACCRUED COMP	(2,735)	-	-	-	-
<b>TOTAL DEPT 144 BUDGETARY BASIS</b>	<b>1,211,293</b>	<b>1,391,889</b>	<b>1,391,889</b>	<b>1,342,377</b>	<b>1,568,976</b>

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

FTE COUNT FUNDED POSITIONS	15.78	14.28	14.28	14.28	12.41
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**Decision Packages in FY22 Budget**

DESCRIPTION	TYPE	\$ AMOUNT
PERSONNEL SPLIT COMMUNITY SERVICES SPECIALIST - 60% DEPT 144 - 40% DEPT 160	RECURRING	33,434
PERSONNEL ADDED ASSIST PARK SUPERINTENDENT (AUTHORIZED/UNFUNDED IN FY21)	RECURRING	62,812
5-144-408.20 VERF INCREASE - 3 REPLACEMENT UNITS BROUGHT INTO VERF PROGRAM	RECURRING	8,749
TOTAL DECISION PACKAGES IN DEPT BUDGET		104,995
<b>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 240 VERF</b>		
REPLACE 2006 TORO DISC MOWER UNIT 326	ONE-TIME	27,925
REPLACE 2010 JD BUNKER & FIELD RAKE UNIT 134	ONE-TIME	18,972
REPLACE 2004 FORD 1/2 T EXT CAB UNIT 975	ONE-TIME	28,428
TOTAL DEPT DECISION PACKAGES IN VERF		75,325
<b>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</b>		
PARKS DEPT ROOF COATING/REPAIR	ONE-TIME	28,000

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-144-101.00	SALARIES & WAGES	PERSONNEL	436,408	505,643	505,643	482,949	507,326
5-144-102.00	OVERTIME PAY	PERSONNEL	11,110	8,000	8,000	8,459	8,000
5-144-103.00	OASDI/MEDICARE	PERSONNEL	30,073	40,598	40,598	34,307	40,760
5-144-103.02	MATCHING RETIREMENT	PERSONNEL	43,865	47,382	47,382	50,279	76,428
5-144-105.00	LONGEVITY PAY	PERSONNEL	8,571	10,110	10,110	10,026	10,494
5-144-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,033	6,000	6,000	5,951	6,000
5-144-106.00	MEDICAL INSURANCE	PERSONNEL	106,063	106,374	106,374	108,426	115,440
5-144-106.01	LIFE INSURANCE	PERSONNEL	1,735	1,654	1,654	1,696	1,844
5-144-106.02	LONG TERM DISABILITY	PERSONNEL	963	916	916	940	1,015
5-144-106.10	HRA EXPENSE	PERSONNEL	-	-	-	1,800	-
5-144-107.00	WORKERS' COMPENSATION	PERSONNEL	7,190	5,878	5,878	7,695	5,421
5-144-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	11,760
5-144-118.00	ACCRUED COMP TIME	PERSONNEL	2,735	-	-	-	-
5-144-202.00	FUEL	SUPPLIES	9,987	14,000	14,000	10,000	16,000
5-144-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	4,487	4,000	4,000	4,762	4,500
5-144-204.00	POSTAGE	SUPPLIES	1	-	-	-	-
5-144-205.00	OFFICE SUPPLIES	SUPPLIES	89	150	150	200	1,150
5-144-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,089	1,200	1,200	1,315	1,200
5-144-207.00	REPRODUCTION & PRINTING	SUPPLIES	4,317	4,700	4,700	4,700	5,000
5-144-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	7,056	6,500	6,500	6,906	7,000
5-144-209.00	EDUCATIONAL	SUPPLIES	-	-	-	-	-
5-144-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	37,368	36,000	36,000	36,000	36,000
5-144-210.10	BOTANICAL-BEAUTIFICATION	SUPPLIES	5,015	5,500	5,500	6,959	10,500
5-144-211.00	CLEANING AND JANITORIAL	SUPPLIES	19,494	20,000	20,000	15,000	15,000
5-144-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	-	800	949	1,000	1,800
5-144-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	192	-	-	-	800
5-144-214.00	RECREATION PROGRAMS	SUPPLIES	3,904	10,000	10,000	8,000	10,000
5-144-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	500
5-144-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	574	200	291	391	400
5-144-223.00	SMALL APPLIANCES	SUPPLIES	550	1,000	1,000	500	500
5-144-250.00	OTHER SUPPLIES	SUPPLIES	9,989	7,000	6,913	6,231	7,000
5-144-250.20	OTHER SUPPLIES-FIELD SUPPI	SUPPLIES	8,168	10,000	12,000	12,687	12,000
5-144-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	19,087	20,000	20,000	20,000	20,000
5-144-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,786	2,500	2,500	2,500	2,500
5-144-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	14,755	18,000	18,000	18,000	20,000
5-144-310.00	LAND/GROUNDS	MAINTENANCE	59,104	50,000	50,000	50,000	67,500
5-144-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	11,873	48,550	48,550	39,713	40,000
5-144-350.00	OTHER MAINTENANCE	MAINTENANCE	20,212	22,500	22,500	22,500	21,500
5-144-401.00	ELECTRICAL	SERVICES	68,072	75,251	75,251	74,862	79,231
5-144-402.00	AUDITS/CONSULTANTS FEES	SERVICES	3,000	6,000	6,000	6,000	-
5-144-402.80	SPECIAL SERVICES-TREE TRIM	SERVICES	8,650	10,000	10,000	10,000	12,000
5-144-403.00	TELEPHONE	SERVICES	500	330	730	783	800
5-144-404.00	GAS	SERVICES	3,627	3,879	3,879	3,827	3,486
5-144-405.00	WATER	SERVICES	21,554	32,630	32,630	21,671	26,598

General Fund

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-144-405.50	DRAINAGE CHARGE	SERVICES	9,021	10,830	10,830	10,830	10,830
5-144-406.00	SEWER	SERVICES	8,717	14,215	14,215	11,782	14,403
5-144-406.50	GARBAGE	SERVICES	7,225	-	-	-	-
5-144-406.60	DISPOSAL FEES	SERVICES	2,322	2,000	2,000	2,242	2,500
5-144-408.00	RENTAL & LEASES	SERVICES	1,621	250	250	314	250
5-144-408.10	RENTALS/LEASES-FLEET	SERVICES	11,980	8,360	8,360	8,500	8,500
5-144-408.20	RENTALS/LEASES-VERF	SERVICES	13,653	18,204	18,204	18,204	61,501
5-144-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	873	3,000	3,000	3,000	3,000
5-144-415.00	JANITORIAL SERVICES	SERVICES	14,088	4,140	62,220	52,524	59,000
5-144-422.00	CONTRACT LABOR	SERVICES	28,265	58,080	-	-	26,400
5-144-424.00	SERVICE CONTRACTS	SERVICES	11,708	21,510	21,510	14,800	14,850
5-144-442.00	CONTRACT MOWING/LANDS	SERVICES	38,296	43,260	43,260	43,260	44,324
5-144-450.00	OTHER SERVICES	SERVICES	2,648	2,400	3,600	3,280	2,700
5-144-702.00	BUILDINGS	SUPPLIES	765	-	-	-	-
5-144-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	-
5-144-712.00	OFFICE FURNITURE/EQUIP	SUPPLIES	-	-	-	-	2,000
5-144-714.00	RADIOS/RADAR/VIDEO CAME	SUPPLIES	3,813	-	-	-	-
5-144-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	26,250
5-144-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	-
5-144-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	-	-	-
5-144-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	17,429	17,945	17,945	17,650	18,200
5-144-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,351	3,000	3,000	3,000	3,415
5-144-908.10	MILEAGE	SUNDRIES	273	550	550	290	550
5-144-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	507	500	800	709	700
5-144-948.40	CHRISTMAS STROLL	SUNDRIES	6,168	11,500	5,327	5,486	21,500
5-144-948.50	HOT NIGHTS/COOL TUNES	SUNDRIES	6,553	24,000	24,000	40,564	30,000
5-144-948.60	MOVIES IN THE PARK	SUNDRIES	1,084	4,000	4,000	6,491	9,750
5-144-948.75	TOURNAMENT INCENTIVES	SUNDRIES	6,650	-	-	-	-
5-144-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	18,774	-	2,120	2,116	-
5-144-950.00	OTHER SUNDRY	SUNDRIES	-	900	900	300	900
<b>TOTAL DEPT 144 BEFORE ADJ</b>			<b>1,214,027</b>	<b>1,391,889</b>	<b>1,391,889</b>	<b>1,342,377</b>	<b>1,568,976</b>
ACCRUED COMP			(2,735)	-	-	-	-
<b>TOTAL DEPT 144 BUDGETARY BASIS</b>			<b>1,211,293</b>	<b>1,391,889</b>	<b>1,391,889</b>	<b>1,342,377</b>	<b>1,568,976</b>

General Fund

**Dept 146 Library**

The Nancy Carol Roberts Memorial Library founded in 1901 has served the community for over 120 years and continues to offer critical services needed for residents to live, learn and thrive. The Library 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**

General Fund

Learning	Promoting and nurturing the acquisition of knowledge and literacy in all forms	COLLECTION	Total circulation for both physical and digital items was 67,264 in FY20	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 72,750 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 63,163 visitors in FY20 and offered over 413 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 10,381 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.

**Goals and Objectives**

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

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	331,864	365,592	365,592	324,303	341,864
SUPPLIES	67,441	81,656	114,663	119,179	94,275
MAINTENANCE	14,607	4,800	4,919	4,719	5,770
SERVICES	96,460	122,959	124,091	120,288	110,142
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	13,947	13,271	13,271	13,485	13,500
<b>TOTAL DEPT 146 BEFORE ADJ</b>	<b>524,320</b>	<b>588,278</b>	<b>622,536</b>	<b>581,974</b>	<b>565,551</b>
PERSONNEL - ACCRUED COMP	365	-	-	-	-
<b>TOTAL DEPT 146 BUDGETARY BASIS</b>	<b>524,685</b>	<b>588,278</b>	<b>622,536</b>	<b>581,974</b>	<b>565,551</b>
FTE COUNT <u>FUNDED</u> POSITIONS	7.23	7.23	7.23	7.23	7.23

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
NONE	

General Fund



**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-146-101.00	SALARIES & WAGES	PERSONNEL	250,699	277,182	277,182	243,114	245,371
5-146-102.00	OVERTIME PAY	PERSONNEL	61	-	-	-	-
5-146-103.00	OASDI/MEDICARE	PERSONNEL	18,113	21,522	21,522	18,335	19,048
5-146-103.02	MATCHING RETIREMENT	PERSONNEL	19,097	20,303	20,303	19,986	29,141
5-146-105.00	LONGEVITY PAY	PERSONNEL	3,343	3,598	3,598	3,106	3,135
5-146-106.00	MEDICAL INSURANCE	PERSONNEL	39,220	41,355	41,355	38,153	39,167
5-146-106.01	LIFE INSURANCE	PERSONNEL	669	730	730	650	658
5-146-106.02	LONG TERM DISABILITY	PERSONNEL	438	405	405	381	391
5-146-107.00	WORKERS' COMPENSATION	PERSONNEL	587	497	497	578	411
5-146-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	4,542
5-146-118.00	ACCRUED COMP TIME	PERSONNEL	(365)	-	-	-	-
5-146-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	-	-	100
5-146-204.00	POSTAGE & FREIGHT	SUPPLIES	505	800	800	827	800
5-146-205.00	OFFICE SUPPLIES	SUPPLIES	7,342	6,000	5,866	6,856	8,700
5-146-206.00	EMPLOYEE RELATIONS	SUPPLIES	309	500	500	672	800
5-146-207.00	REPRODUCTION & PRINTING	SUPPLIES	4,963	6,000	6,595	6,595	7,600
5-146-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	27	50	50	50	-
5-146-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	-	-	-	-
5-146-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,901	1,500	3,368	3,670	1,500
5-146-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	6,754	7,600	27,764	27,764	10,500
5-146-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	-
5-146-214.00	LIBRARY READING PROGRAM	SUPPLIES	4,460	9,000	9,000	12,000	9,000
5-146-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	-
5-146-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	172	106	106	131	175
5-146-223.00	SMALL APPLIANCES	SUPPLIES	255	-	-	-	-
5-146-224.00	CIRCULATION ITEMS	SUPPLIES	40,491	50,000	50,000	50,000	55,000
5-146-250.00	OTHER SUPPLIES	SUPPLIES	261	100	7,100	7,100	100
5-146-310.00	LAND/GROUNDS	MAINTENANCE	177	200	200	50	100
5-146-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	14,430	4,500	4,500	4,500	5,570
5-146-350.00	OTHER MAINTENANCE	MAINTENANCE	-	100	219	169	100
5-146-401.00	ELECTRICAL	SERVICES	18,696	21,759	21,759	20,030	23,826
5-146-403.00	TELEPHONE	SERVICES	498	616	616	-	-
5-146-405.00	WATER	SERVICES	3,107	3,967	3,967	3,491	3,751
5-146-406.00	SEWER	SERVICES	457	532	532	433	517
5-146-406.50	GARBAGE	SERVICES	920	-	-	-	-
5-146-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	2,415	3,500	3,500	3,500	3,500
5-146-415.00	JANITORIAL SERVICES	SERVICES	19,360	21,945	20,077	19,272	21,000
5-146-424.00	SERVICE CONTRACTS	SERVICES	26,687	32,950	32,950	32,646	32,800
5-146-442.00	CONTRACT MOWING	SERVICES	1,495	1,490	1,490	1,716	1,448
5-146-446.00	SUBSCRIPTIONS & OTHER ME	SERVICES	21,021	20,200	23,200	23,200	21,300
5-146-450.00	OTHER SERVICES	SERVICES	1,805	16,000	16,000	16,000	2,000

General Fund

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-146-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	3,514	3,514	-
5-146-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	-	-	-	-	-
5-146-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	9,389	9,671	9,671	9,594	9,900
5-146-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,230	3,000	3,000	3,215	3,000
5-146-908.10	MILEAGE	SUNDRIES	552	600	600	350	600
5-146-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	2,776	-	-	327	-
5-146-950.00	OTHER SUNDRY	SUNDRIES	-	-	-	(1)	-
<b>TOTAL DEPT 146 BEFORE ADJ</b>			524,320	588,278	622,536	581,974	565,551
ACCRUED COMP			365	-	-	-	-
<b>TOTAL DEPT 146 BUDGETARY BASIS</b>			524,685	588,278	622,536	581,974	565,551

**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 62,000 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**

General Fund

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	
		KIDFISH: average 600 - 900 people; catfish in the outdoor pool; kids come to fish for free; educational booths on water safety, fishing, and a morning of fun	
JUNIOR GUARD: 2 week-long camp; 11 yrs - 15 yrs kids learn CPR, First Aid, and lifeguarding			
TOT TIME: in summer, leisure pool opens 1 hour early for families with children under five years			
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: 7,059 phone calls in 2020, average 588 per month	
		CAROUSEL RENTALS: open weekends from March 1 - October 31 and for private rentals	

**Goals and Objectives**

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

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	385,695	465,477	465,477	434,723	571,488
SUPPLIES	142,896	267,650	267,784	260,649	226,345
MAINTENANCE	159,632	100,100	100,100	120,015	78,000
SERVICES	119,082	159,169	159,035	132,626	168,771
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	22,369	17,191	17,191	17,079	18,550
<b>TOTAL DEPT 149 BEFORE ADJ</b>	<b>829,673</b>	<b>1,009,587</b>	<b>1,009,587</b>	<b>965,092</b>	<b>1,063,154</b>
PERSONNEL - ACCRUED COMP	264	-	-	-	-
<b>TOTAL DEPT 149 BUDGETARY BASIS</b>	<b>829,937</b>	<b>1,009,587</b>	<b>1,009,587</b>	<b>965,092</b>	<b>1,063,154</b>
FTE COUNT	16.43	16.43	16.43	16.43	17.43

**Decision Packages in FY22 Budget**

DESCRIPTION			\$ AMOUNT
PERSONNEL	ADDED PARKS CENTRAL COORDINATOR/SPECIALIST	RECURRING	57,029
5-149-402.00	AQUATICS CENTER EXPANSION STUDY	ONE-TIME	10,000
5-149-702.00	SEALANT ON EXTERIOR BRICK (BCDC FUNDED)	ONE-TIME	30,000
5-149-715.00	REPLACE/ADD SHADE STRUCTURES (BCDC FUNDED)	ONE-TIME	53,045
	REPLACE METAL FURNITURE (BCDC FUNDED)	ONE-TIME	50,000
	TOTAL DECISION PACKAGES IN DEPT BUDGET		<u>200,074</u>
<u>IN FUND 234 PARKS CAPITAL IMPROVEMENT</u>			
	MODIFIED PHASE II(A) (BCDC FUNDED)	ONE-TIME	250,000

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-149-101.00	SALARIES & WAGES	PERSONNEL	316,352	392,122	392,122	374,189	464,591
5-149-102.00	OVERTIME PAY	PERSONNEL	1,335	2,500	2,500	3,020	2,500
5-149-103.00	OASDI/MEDICARE	PERSONNEL	23,976	30,293	30,293	15,433	35,850
5-149-103.02	MATCHING RETIREMENT	PERSONNEL	12,879	12,673	12,673	13,115	25,771
5-149-105.00	LONGEVITY PAY	PERSONNEL	1,092	1,195	1,195	1,185	1,315
5-149-106.00	MEDICAL INSURANCE	PERSONNEL	23,952	21,041	21,041	21,042	31,298
5-149-106.01	LIFE INSURANCE	PERSONNEL	524	444	444	448	622
5-149-106.02	LONG TERM DISABILITY	PERSONNEL	291	246	246	248	343
5-149-107.00	WORKERS' COMPENSATION	PERSONNEL	5,559	4,963	4,963	6,043	5,168
5-149-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	4,030
5-149-118.00	ACCRUED COMP TIME	PERSONNEL	(264)	-	-	-	-
5-149-201.00	CHEMICALS	SUPPLIES	21,294	22,000	22,000	35,823	25,000
5-149-202.00	FUEL	SUPPLIES	20	-	-	-	-
5-149-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	74	500	500	479	500
5-149-203.10	CONCESSION EQUIPMENT	SUPPLIES	-	100	100	100	2,500
5-149-204.00	POSTAGE & FREIGHT	SUPPLIES	21	100	100	77	100
5-149-205.00	OFFICE SUPPLIES	SUPPLIES	1,189	1,000	1,000	1,000	1,000
5-149-206.00	EMPLOYEE RELATIONS	SUPPLIES	918	550	1,000	1,000	1,000
5-149-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,440	2,000	2,000	2,000	2,000
5-149-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	10,608	5,000	5,000	6,600	9,000
5-149-209.00	EDUCATIONAL	SUPPLIES	-	-	-	-	1,000
5-149-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	100	100	100	100
5-149-211.00	CLEANING AND JANITORIAL	SUPPLIES	4,621	3,000	3,000	6,000	9,000
5-149-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	4,057	1,600	1,829	1,829	2,800
5-149-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	232	232	800
5-149-214.00	AQUATIC PROGRAMS	SUPPLIES	5,749	6,000	6,000	6,000	6,000
5-149-214.10	AQUATIC PROGRAMS-KIDFIS	SUPPLIES	2,906	3,000	3,000	2,962	3,000
5-149-216.00	RESALE ITEMS-CONCESSIONS	SUPPLIES	3,330	24,000	23,321	15,330	20,000
5-149-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	4,301	4,500	4,500	3,000	4,500
5-149-223.00	SMALL APPLIANCES	SUPPLIES	264	-	-	-	-
5-149-250.00	OTHER SUPPLIES	SUPPLIES	4,771	1,200	1,102	1,046	5,000
5-149-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	32	-	-	-	-
5-149-310.00	LAND/GROUNDS	MAINTENANCE	973	100	100	50	1,000
5-149-311.10	POOL MAINTENANCE	MAINTENANCE	124,699	85,000	85,000	90,805	47,500
5-149-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	33,927	15,000	15,000	29,160	29,000
5-149-350.00	OTHER MAINTENANCE	MAINTENANCE	-	-	-	-	500

General Fund

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-149-401.00	ELECTRICAL	SERVICES	66,047	75,961	75,961	63,588	83,067
5-149-402.00	AUDITS/CONSULTANT FEES	SERVICES	-	12,500	12,500	10,000	13,000
5-149-403.00	TELEPHONE	SERVICES	-	-	-	-	-
5-149-404.00	GAS	SERVICES	14,306	17,521	17,521	12,185	19,550
5-149-405.00	WATER	SERVICES	6,517	9,452	9,452	7,164	9,000
5-149-405.50	DRAINAGE CHARGE	SERVICES	915	1,154	1,154	1,154	1,154
5-149-406.00	SEWER	SERVICES	3,533	6,614	6,480	4,556	6,300
<b>5-149-406.50</b>	GARBAGE	SERVICES	994	-	-	-	-
5-149-406.60	DISPOSAL FEES	SERVICES	29	-	9	9	-
<b>5-149-408.10</b>	RENTAL/LEASES-FLEET	SERVICES	300	300	300	300	300
5-149-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	6,059	11,000	11,000	10,995	11,000
5-149-410.00	PHYSICALS	SERVICES	1,998	5,000	5,000	3,600	5,000
5-149-415.00	JANITORIAL SERVICES	SERVICES	3,839	4,846	4,846	3,839	5,000
5-149-424.00	SERVICE CONTRACTS	SERVICES	6,908	8,885	8,885	8,950	8,900
5-149-442.00	CONTRACT MOWING	SERVICES	3,428	3,936	3,936	5,736	4,500
5-149-450.00	OTHER SERVICES	SERVICES	4,211	2,000	1,991	550	2,000
5-149-702.00	BUILDINGS	SUPPLIES	-	109,500	109,500	106,380	30,000
5-149-715.00	OTHER CAPITAL	SUPPLIES	77,334	83,500	83,500	70,691	103,045
5-149-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	10,099	10,191	10,191	11,306	11,550
5-149-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,090	6,000	6,000	4,850	6,000
5-149-908.10	MILEAGE	SUNDRIES	486	1,000	1,000	1,000	1,000
5-149-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	4,399	-	-	(77)	-
5-149-950.00	OTHER SUNDRY	SUNDRIES	294	-	-	-	-
<b>TOTAL DEPT 149 BEFORE ADJ</b>			829,673	1,009,587	1,009,587	965,092	1,063,154
ACCRUED COMP			264	-	-	-	-
<b>TOTAL DEPT 149 BUDGETARY BASIS</b>			829,937	1,009,587	1,009,587	965,092	1,063,154

General Fund

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	(361,690)	(361,690)	-	(400,000)
SUPPLIES	8,568	-	-	149,895	-
MAINTENANCE	30,428	25,000	25,000	25,000	25,000
SERVICES	231,492	242,164	242,164	246,563	267,160
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	184,564	182,198	182,198	182,361	184,534
<b>TOTAL DEPT 100</b>	<b>455,052</b>	<b>87,672</b>	<b>87,672</b>	<b>603,819</b>	<b>76,694</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-119.00	PERSONNEL ATTRITION FAC	PERSONNEL	-	(361,690)	(361,690)	-	(400,000)
5-100-250.19	COVID-19 REOPEN EXPENSE	SUPPLIES	8,568	-	-	-	-
5-100-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	30,428	25,000	25,000	25,000	25,000
5-100-401.10	ELECTRICAL-STREET LIGHTS	SERVICES	89,370	92,993	92,993	97,101	108,227
5-100-401.17	ELECTRIC-MOTOR BANK BLD	SERVICES	3,890	4,865	4,865	3,929	4,126
5-100-401.19	ELECTRIC - KEY ST. BUILDING	SERVICES	79	200	200	131	-
5-100-402.90	TAX APPRAISAL DISTRICT CO	SERVICES	113,941	123,000	123,000	114,429	120,354
5-100-405.16	GAS-210 N PARK BLDG	SERVICES	-	-	-	-	480
5-100-405.17	WATER-MOTOR BANK BLDG	SERVICES	215	221	221	215	215
5-100-405.50	DRAINAGE CHARGE-210 N P.	SERVICES	273	327	327	327	327
5-100-405.51	DRAINAGE CHARGE-KEY ST.	SERVICES	89	215	215	215	215
5-100-406.17	SEWER-MOTOR BANK BLDG	SERVICES	216	343	343	216	216
5-100-450.00	OTHER SERVICES	SERVICES	23,418	20,000	20,000	30,000	33,000
5-100-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	149,895	-
5-100-926.00	WASH CO HEALTHLY LIVING	SUNDRIES	61,550	61,550	61,550	61,550	61,550
5-100-932.10	BOYS & GIRLS CLUB - PROGR	SUNDRIES	37,850	37,850	37,850	37,850	37,850
5-100-932.11	BOYS & GIRLS CLUB - UTILITI	SUNDRIES	24,933	24,917	24,917	28,109	29,500
5-100-932.12	BOYS & GIRLS CLUB - INSUR/	SUNDRIES	3,473	3,577	3,577	3,578	3,613
5-100-932.13	BOYS & GIRLS CLUB - MOWII	SUNDRIES	1,265	1,500	1,500	1,300	1,500
5-100-932.30	FAITH MISSION	SUNDRIES	18,000	18,000	18,000	18,000	18,000
5-100-932.31	FAITH MISSION-SANITATION	SUNDRIES	13,751	9,000	9,000	8,200	8,200
5-100-932.32	ADULT&TEEN CHALNGE-SAN	SUNDRIES	3,074	3,500	3,500	3,100	3,300
5-100-932.90	NEW BEGINNINGS LIFE MINI	SUNDRIES	3,000	3,000	3,000	3,000	3,000
5-100-934.00	HERITAGE MUSEUM-UTILITII	SUNDRIES	4,917	6,500	6,500	4,871	5,200
5-100-934.01	HERITAGE MUSEUM-INSURA	SUNDRIES	1,751	1,804	1,804	1,803	1,821
5-100-964.00	HOSPICE BRENHAM	SUNDRIES	11,000	11,000	11,000	11,000	11,000
<b>TOTAL DEPT 100</b>			<b>455,052</b>	<b>87,672</b>	<b>87,672</b>	<b>603,819</b>	<b>76,694</b>

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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	81,161	72,500	72,500	83,070	104,765
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>81,161</b>	<b>72,500</b>	<b>72,500</b>	<b>83,070</b>	<b>104,765</b>
SUNDRIES - UNCOLLECTABLE ACCOUNTS	3,228	(5,000)	(5,000)	(5,000)	(5,000)
<b>TOTAL DEPT 110 BUDGETARY BASIS</b>	<b>84,389</b>	<b>67,500</b>	<b>67,500</b>	<b>78,070</b>	<b>99,765</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTABLE ACCOUNTS	SUNDRIES	(3,228)	5,000	5,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	28,034	10,000	10,000	21,000	21,000
5-110-924.00	CONTINGENCY	SUNDRIES	-	-	-	-	21,870
5-110-941.00	MEDICAL CLAIMS	SUNDRIES	2,517	-	-	-	-
5-110-943.00	MEDICAL INS PREMIUMS/FE	SUNDRIES	13,650	10,000	10,000	13,600	14,395
5-110-950.00	OTHER SUNDRY	SUNDRIES	35,202	37,000	37,000	39,000	42,000
5-110-960.00	WELLNESS PROGRAM	SUNDRIES	-	5,500	5,500	370	500
5-110-970.00	EMPLOYEE ASSISTANCE PRO	SUNDRIES	4,986	5,000	5,000	4,100	-
<b>TOTAL DEPT 110</b>			<b>81,161</b>	<b>72,500</b>	<b>72,500</b>	<b>83,070</b>	<b>104,765</b>

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**

<b>CITY MANAGER</b>	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.	
<b>CITY SECRETARY</b>	<b>CITY COUNCIL SERVICES</b>	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.
	<b>ELECTION ADMINISTRATION</b>	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.
	<b>PUBLIC INFORMATION</b>	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.
	<b>PERMITS &amp; LICENSES</b>	Responsible for the issuance of non-consent tow permits, noise variances, special event permits, vendor and solicitor permits, and beer and wine permits.
	<b>RECORDS MANAGEMENT</b>	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.
	<b>ADVISORY BOARDS &amp; COMMITTEES</b>	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 Fund

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	442,150	433,429	433,429	396,568	490,656
SUPPLIES	61,109	24,550	25,808	21,522	26,300
MAINTENANCE	-	-	-	-	-
SERVICES	239,416	270,656	270,403	225,286	253,799
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	129,711	137,963	136,958	112,825	124,450
<b>TOTAL DEPT 121 BEFORE ADJ</b>	<b>872,387</b>	<b>866,598</b>	<b>866,598</b>	<b>756,201</b>	<b>895,205</b>
PERSONNEL - ACCRUED COMP	2,542	-	-	-	-
<b>TOTAL DEPT 121 BUDGETARY BASIS</b>	<b>874,929</b>	<b>866,598</b>	<b>866,598</b>	<b>756,201</b>	<b>895,205</b>
FTE FUNDED COUNT	4.93	4.93	4.93	4.93	3.30

General Fund

**Decision Packages in FY22 Budget**

	DESCRIPTION	TYPE	\$ AMOUNT
5-121-402.00	AUDITS/CONSULTANTS - ANNEXATION CLEAN-UP	ONE-TIME	10,000
	AUDITS/CONSULTANTS - REDISTRICTING	ONE-TIME	22,000
	<b>TOTAL DECISION PACKAGES IN DEPT BUDGET</b>		<b>32,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-121-101.00	SALARIES & WAGES	PERSONNEL	335,006	328,728	328,728	295,259	347,000
5-121-102.00	OVERTIME PAY	PERSONNEL	-	100	100	311	100
5-121-103.00	OASDI/MEDICARE	PERSONNEL	21,885	26,861	26,861	20,876	25,828
5-121-103.02	MATCHING RETIREMENT	PERSONNEL	32,581	30,607	30,607	30,704	52,890
5-121-105.00	LONGEVITY PAY	PERSONNEL	1,413	1,650	1,650	1,331	1,318
5-121-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	18,683	18,600	18,600	18,626	18,600
5-121-106.00	MEDICAL INSURANCE	PERSONNEL	32,618	24,782	24,782	27,281	34,592
5-121-106.01	LIFE INSURANCE	PERSONNEL	1,150	1,039	1,039	1,019	1,283
5-121-106.02	LONG TERM DISABILITY	PERSONNEL	641	579	579	568	705
5-121-107.00	WORKERS' COMPENSATION	PERSONNEL	717	483	483	593	454
5-121-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	7,886
5-121-118.00	ACCRUED COMP TIME	PERSONNEL	(2,542)	-	-	-	-
5-121-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	90	90	-
5-121-204.00	POSTAGE & FREIGHT	SUPPLIES	1,301	2,000	2,000	893	1,000
5-121-205.00	OFFICE SUPPLIES	SUPPLIES	1,703	5,000	4,950	2,487	4,000
5-121-206.00	EMPLOYEE RELATIONS	SUPPLIES	2,770	2,000	2,000	2,000	2,000
5-121-207.00	REPRODUCTION & PRINTING	SUPPLIES	11,872	11,000	10,910	8,559	8,000
5-121-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	116	500	550	915	500
5-121-209.00	EDUCATIONAL	SUPPLIES	237	300	300	200	300
5-121-211.00	CLEANING & JANITORIAL	SUPPLIES	3,826	3,000	3,000	2,803	3,000
5-121-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	11,472	-	503	1,942	3,800
5-121-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	430	-	-	135	200
5-121-218.00	PHOTOGRAPHY	SUPPLIES	245	250	250	250	-
5-121-223.00	SMALL APPLIANCES	SUPPLIES	50	-	-	-	-
5-121-250.00	OTHER SUPPLIES	SUPPLIES	18,898	500	500	493	500
5-121-402.00	AUDITS/CONSULTANTS FEES	SERVICES	26,995	25,070	25,070	9,220	36,000
5-121-403.00	TELEPHONE	SERVICES	605	616	616	633	1,459
5-121-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	8,915	5,000	5,000	4,458	5,340
5-121-411.00	CITY ATTORNEY'S FEES	SERVICES	161,045	194,000	194,000	170,000	170,000
5-121-413.00	ACCIDENT/DAMAGE CLAIMS	SERVICES	3,193	12,000	12,000	11,960	10,500
5-121-419.00	LEGAL FEES	SERVICES	12,793	5,000	5,000	800	2,000
5-121-424.00	SERVICE CONTRACTS	SERVICES	25,010	27,970	27,970	27,500	27,500
5-121-450.00	OTHER SERVICES	SERVICES	860	1,000	747	715	1,000
5-121-702.00	BUILDINGS	SUPPLIES	7,927	-	755	755	-
5-121-712.00	OFFICE FURN/EQUIP	SUPPLIES	264	-	-	-	-
5-121-714.00	RADIOS/RADAR/CAMERA	SUPPLIES	-	-	-	-	3,000
5-121-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	62,500	63,963	63,963	66,000	67,950
5-121-907.00	ELECTION EXPENSE	SUNDRIES	-	15,000	15,000	12,000	-
5-121-907.10	CHARTER ELECTION EXPENSE	SUNDRIES	-	-	-	-	7,000
5-121-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	35,174	45,000	44,045	25,000	36,000
5-121-908.10	MILEAGE	SUNDRIES	1,702	2,500	2,450	500	3,000
5-121-910.00	BOARD/COMMITTEE/VOLUNTEER RE	SUNDRIES	4,399	5,000	5,000	3,723	5,000
5-121-928.00	BRAZOS VALLEY COUNCIL	SUNDRIES	3,000	3,000	3,000	3,000	3,000
5-121-930.00	SPECIAL EVENTS	SUNDRIES	-	-	858	858	-

General Fund

DEPT 121

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-121-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	21,081	-	-	552	-
5-121-950.00	OTHER SUNDRY	SUNDRIES	1,855	3,500	2,642	1,192	2,500
<b>TOTAL DEPT 121 BEFORE ADJ</b>			872,387	866,598	866,598	756,201	895,205
	ACCRUED COMP		2,542	-	-	-	-
<b>TOTAL DEPT 121 BUDGETARY BASIS</b>			874,929	866,598	866,598	756,201	895,205

*General Fund*

Fund 101

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	573,173	671,416	671,416	647,668	769,833
SUPPLIES	27,741	34,065	34,341	20,032	33,200
MAINTENANCE	698	1,000	1,000	626	2,300
SERVICES	64,923	134,919	134,919	138,917	181,544
CAPITAL OUTLAY	-	-	-	-	54,540
SUNDRIES	7,416	15,509	15,501	11,067	17,000
<b>TOTAL DEPT 122 BEFORE ADJ</b>	<b>673,951</b>	<b>856,909</b>	<b>857,177</b>	<b>818,310</b>	<b>1,058,417</b>
PERSONNEL - ACCRUED COMP	(2,583)	-	-	-	-
<b>TOTAL DEPT 122 AFTER ADJ</b>	<b>671,368</b>	<b>856,909</b>	<b>857,177</b>	<b>818,310</b>	<b>1,058,417</b>
FTE FUNDED COUNT	7.20	8.50	8.50	8.50	9.50

**Decision Packages in FY22 Budget**

DESCRIPTION		TYPE	\$ AMOUNT
PERSONNEL	ADDED BUILDING INSPECTOR	REOCCURRING	63,437
5-122-424.00	ACCELA ONLINE PERMITTING MAINTENANCE	REOCCURRING	46,236
5-122-812.00	ACCELA ONLINE PERMITTING SETUP	ONE-TIME	54,540
TOTAL DECISION PACKAGES IN DEPT BUDGET			164,213
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 240 VERF</u>			
	ADDED TRUCK FOR BUILDING INSPECTOR	ONE-TIME	23,175

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-122-101.00	SALARIES & WAGES	PERSONNEL	437,148	493,811	493,811	481,500	535,327
5-122-102.00	OVERTIME PAY	PERSONNEL	-	200	200	1,189	200
5-122-103.00	OASDI/MEDICARE	PERSONNEL	29,496	39,026	39,026	36,069	42,141
5-122-103.02	MATCHING RETIREMENT	PERSONNEL	40,434	51,945	51,945	51,507	84,472
5-122-105.00	LONGEVITY PAY	PERSONNEL	4,624	6,545	6,545	5,915	6,023
5-122-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,325	7,800	7,800	7,736	7,800
5-122-106.00	MEDICAL INSURANCE	PERSONNEL	45,055	66,803	66,803	59,142	76,526
5-122-106.01	LIFE INSURANCE	PERSONNEL	1,580	1,829	1,829	1,717	2,064
5-122-106.02	LONG TERM DISABILITY	PERSONNEL	877	1,016	1,016	952	1,142
5-122-106.10	HRA EXPENSE	PERSONNEL	3,600	-	-	-	-
5-122-107.00	WORKERS' COMPENSATION	PERSONNEL	1,452	2,441	2,441	1,941	1,048
5-122-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	13,090
5-122-118.00	ACCRUED COMP TIME	PERSONNEL	2,583	-	-	-	-
5-122-202.00	FUEL	SUPPLIES	2,778	3,000	3,000	3,100	4,000
5-122-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	40	-	8	8	200
5-122-204.00	POSTAGE & FREIGHT	SUPPLIES	2,302	2,400	2,400	1,850	3,100
5-122-205.00	OFFICE SUPPLIES	SUPPLIES	1,541	2,600	2,600	2,174	5,000
5-122-206.00	EMPLOYEE RELATIONS	SUPPLIES	424	400	400	600	600
5-122-207.00	REPRODUCTION & PRINTING	SUPPLIES	6,190	7,000	7,000	5,179	7,300
5-122-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	461	600	600	600	700
5-122-209.00	EDUCATIONAL	SUPPLIES	249	1,000	3,000	2,731	2,000
5-122-211.00	CLEANING & JANITORIAL	SUPPLIES	155	200	200	112	200
5-122-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	1,483	16,565	14,565	3,180	2,900
5-122-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	268	268	1,400
5-122-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	-	-
5-122-250.00	OTHER SUPPLIES	SUPPLIES	204	300	300	230	1,000
5-122-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	698	1,000	1,000	626	2,000
5-122-313.00	COMPUTER/OFFICE EQUIPMENT	MAINTENANCE	-	-	-	-	300
5-122-402.00	AUDITS/CONSULTANTS	SERVICES	39,193	88,804	88,804	88,804	88,804
5-122-403.00	TELEPHONE	SERVICES	1,249	939	939	1,331	1,300
5-122-408.10	RENTALS/LEASES-FLEET	SERVICES	50	-	-	350	-
5-122-408.20	RENTALS/LEASES-VEHICLE	SERVICES	5,464	5,464	5,464	5,464	8,427
5-122-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	1,505	1,500	1,500	1,471	2,000
5-122-418.00	SUBSTANDARD BUILDING EXPENSE	SERVICES	-	7,500	7,500	9,500	7,500
5-122-422.00	CONTRACT LABOR	SERVICES	-	-	-	-	-
5-122-424.00	SERVICE CONTRACTS	SERVICES	14,282	19,712	19,712	22,541	62,513
5-122-445.00	CODE ENFORCEMENT	SERVICES	2,821	10,000	10,000	9,110	10,000
5-122-450.00	OTHER SERVICES	SERVICES	359	1,000	1,000	346	1,000
5-122-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	11,916	-	-	-	4,800
5-122-812.00	OFFICE FURNITURE/EQUIPMENT	CAPITAL	-	-	-	-	54,540

General Fund

DEPT 122

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-122-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	980	1,009	1,009	1,724	1,500
5-122-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	5,696	13,500	13,492	8,443	13,500
5-122-908.10	MILEAGE	SUNDRIES	461	500	500	300	500
5-122-908.20	CONTINUING EDUCATION	SUNDRIES	-	-	-	-	-
5-122-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	219	500	500	600	1,500
5-122-950.00	OTHER SUNDRY	SUNDRIES	60	-	-	-	-
<b>TOTAL DEPT 122 BEFORE ADJ</b>			673,951	856,909	857,177	818,310	1,058,417
ACCRUED COMP			(2,583)	-	-	-	-
<b>TOTAL DEPT 122 BUDGETARY BASIS</b>			671,368	856,909	857,177	818,310	1,058,417

General Fund

Fund 101



**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

<b>HUMAN RESOURCES</b>	<b>EMPLOYEE BENEFITS</b>	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.
	<b>RISK MANAGEMENT</b>	PROPERTY/LIABILITY/WORKERS' COMPENSATION - Administer property and liability damage claims and Workers' Compensation process for employees.
POLICY - Human Resources Policy Manual last updated in June 2020, maintain current with local and Federal regulations as well as City practices.		
<b>EMPLOYEE DEVELOPMENT</b>	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	179,583	195,736	195,736	182,078	192,205
SUPPLIES	2,445	1,250	1,251	1,176	3,850
MAINTENANCE	551	-	-	-	-
SERVICES	12,933	18,550	18,832	16,487	18,550
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	12,154	20,250	19,967	16,858	20,595
<b>TOTAL DEPT 123</b>	<b>207,665</b>	<b>235,786</b>	<b>235,786</b>	<b>216,599</b>	<b>235,200</b>
FTE FUNDED COUNT	2.50	2.50	2.50	2.50	2.00

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
NONE	

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-123-101.00	SALARIES & WAGES	PERSONNEL	132,443	150,501	150,501	141,075	137,166
5-123-103.00	OASDI/MEDICARE	PERSONNEL	9,237	11,639	11,639	6,326	10,629
5-123-103.02	MATCHING RETIREMENT	PERSONNEL	13,131	13,719	13,719	14,731	21,306
5-123-105.00	LONGEVITY PAY	PERSONNEL	1,218	1,330	1,330	1,319	1,450
5-123-106.00	MEDICAL INSURANCE	PERSONNEL	17,216	17,569	17,569	17,569	17,367
5-123-106.01	LIFE INSURANCE	PERSONNEL	628	492	492	501	520
5-123-106.02	LONG TERM DISABILITY	PERSONNEL	349	274	274	279	285
5-123-106.10	HRA EXPENSE	PERSONNEL	5,099	-	-	-	-
5-123-107.00	WORKERS' COMPENSATION	PERSONNEL	263	212	212	278	171
5-123-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	3,311
5-123-204.00	POSTAGE & FREIGHT	SUPPLIES	138	100	101	151	150
5-123-205.00	OFFICE SUPPLIES	SUPPLIES	-	250	250	188	250
5-123-206.00	EMPLOYEE RELATIONS	SUPPLIES	-	100	100	50	100
5-123-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,243	700	700	600	700
5-123-211.00	CLEANING & JANITORIAL	SUPPLIES	3	-	-	120	-
5-123-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	974	-	-	-	2,600
5-123-250.00	OTHER SUPPLIES	SUPPLIES	88	100	100	67	50
5-123-313.00	COMPUTER/OFFICE EQUIPMEN	MAINTENANCE	551	-	-	-	-
5-123-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	-	-	-	-
5-123-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	700	500	782	788	500
5-123-410.00	PRE-EMP PHYSICALS/NON DOT	SERVICES	3,949	5,000	5,000	4,465	5,000
5-123-412.00	CDL DOT DRUG TESTS	SERVICES	2,093	3,000	3,000	2,646	3,000
5-123-424.00	SERVICE CONTRACTS	SERVICES	5,520	6,050	6,050	6,050	6,050
5-123-450.00	OTHER SERVICES	SERVICES	671	4,000	4,000	2,538	4,000
5-123-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,412	4,000	2,617	588	4,000
5-123-908.05	EMPLOYEE TRAINING	SUNDRIES	295	1,000	2,100	3,000	1,500
5-123-908.10	MILEAGE	SUNDRIES	-	300	300	-	200
5-123-930.00	SPECIAL EVENTS	SUNDRIES	9,315	13,900	13,900	13,235	13,900
5-123-950.00	OTHER SUNDRY	SUNDRIES	132	1,050	1,050	35	995
<b>TOTAL DEPT 123 BEFORE ADJ</b>			<b>207,665</b>	<b>235,786</b>	<b>235,786</b>	<b>216,599</b>	<b>235,200</b>
ACCRUED COMP			-	-	-	-	-
<b>TOTAL DEPT 123 BUDGETARY BASIS</b>			<b>207,665</b>	<b>235,786</b>	<b>235,786</b>	<b>216,599</b>	<b>235,200</b>

General Fund

DEPT 123

*General Fund*

Fund 101

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**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**

General Fund

<b>FACILITY MAINTENANCE PROGRAM</b>	<b>REPAIRS</b>	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.
	<b>OTHER MAINTENANCE</b>	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.		
<b>VEHICLE MAINTENANCE PROGRAM</b>	<b>REPAIRS AND MAINTENANCE</b>	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.

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	496,687	472,329	472,329	479,509	556,652
SUPPLIES	45,602	29,760	29,760	58,422	41,883
MAINTENANCE	53,156	61,000	61,000	71,847	64,500
SERVICES	181,531	189,316	189,316	176,414	203,586
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	8,229	8,257	8,257	9,580	9,400
<b>TOTAL DEPT 131 BEFORE ADJ</b>	<b>785,205</b>	<b>760,662</b>	<b>760,662</b>	<b>795,772</b>	<b>876,021</b>
PERSONNEL - ACCRUED COMP	360	-	-	-	-
<b>TOTAL DEPT 131 BUDGETARY BASIS</b>	<b>785,565</b>	<b>760,662</b>	<b>760,662</b>	<b>795,772</b>	<b>876,021</b>
FTE FUNDED COUNT	8.50	6.88	6.88	6.88	7.88

General Fund

**Decision Packages in FY22 Budget**

DESCRIPTION			\$ AMOUNT
PERSONNEL	ADDED MAINTENANCE TECH	REOCCURRING	53,747
5-144-408.20	VERF INCREASE - 1 REPLACEMENT UNITS BROUGHT INTO VERF PROGRAM	RECURRING	5,925
	TOTAL DECISION PACKAGES IN DEPT BUDGET		<u>59,672</u>
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 240 VERF</u>			
	REPLACE 2008 FORD 3/4 TON UNIT 24	ONE-TIME	46,350
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</u>			
	DEMO OLD STORAGE BUILDING BEHIND SHOP	ONE-TIME	10,000

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-131-101.00	SALARIES & WAGES	PERSONNEL	346,300	328,372	328,372	329,502	366,996
5-131-102.00	OVERTIME PAY	PERSONNEL	1,113	3,500	3,500	5,891	3,500
5-131-103.00	OASDI/MEDICARE	PERSONNEL	24,062	26,259	26,259	25,443	29,256
5-131-103.02	MATCHING RETIREMENT	PERSONNEL	34,836	33,851	33,851	36,710	57,555
5-131-105.00	LONGEVITY PAY	PERSONNEL	3,733	3,998	3,998	3,965	4,418
5-131-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,033	6,000	6,000	5,951	6,000
5-131-105.03	STANDBY	PERSONNEL	649	-	-	-	-
5-131-106.00	MEDICAL INSURANCE	PERSONNEL	69,995	62,396	62,396	62,397	72,141
5-131-106.01	LIFE INSURANCE	PERSONNEL	1,420	1,182	1,182	1,208	1,393
5-131-106.02	LONG TERM DISABILITY	PERSONNEL	789	656	656	671	767
5-131-107.00	WORKERS' COMPENSATION	PERSONNEL	8,118	6,115	6,115	7,771	5,747
5-131-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	8,879
5-131-118.00	ACCRUED COMP TIME	PERSONNEL	(360)	-	-	-	-
5-131-202.00	FUEL	SUPPLIES	5,125	5,500	5,500	6,400	7,000
5-131-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	4,775	5,000	5,000	4,525	5,000
5-131-204.00	POSTAGE & FREIGHT	SUPPLIES	-	-	-	19	-
5-131-205.00	OFFICE SUPPLIES	SUPPLIES	83	250	250	250	250
5-131-206.00	EMPLOYEE RELATIONS	SUPPLIES	913	900	900	745	900
5-131-207.00	REPRODUCTION/PRINTING	SUPPLIES	89	580	580	580	580
5-131-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	5,816	5,500	5,500	5,500	5,978
5-131-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	109	100	100	104	100
5-131-211.00	CLEANING AND JANITORIAL	SUPPLIES	4,466	4,630	4,630	3,575	4,800
5-131-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	790	800	800	618	4,400
5-131-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	-	400
5-131-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,660	500	500	555	1,825
5-131-250.00	OTHER SUPPLIES	SUPPLIES	6,577	6,000	6,000	5,511	6,400
5-131-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	2,661	2,500	2,500	12,603	6,000
5-131-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	189	500	500	342	500
5-131-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	-	-	-	73	-
5-131-310.00	LAND/GROUNDS	MAINTENANCE	-	-	-	-	-
5-131-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	50,306	58,000	58,000	58,829	58,000
5-131-350.00	OTHER MAINTENANCE	MAINTENANCE	-	-	-	-	-
5-131-401.00	ELECTRICAL	SERVICES	64,253	66,339	66,339	64,849	72,786
5-131-403.00	TELEPHONE	SERVICES	1,452	1,557	1,557	1,194	1,660
5-131-404.00	GAS	SERVICES	5,510	6,308	6,308	5,297	5,832
5-131-405.00	WATER	SERVICES	2,012	2,537	2,537	2,383	1,265
5-131-405.50	DRAINAGE CHARGE	SERVICES	1,686	2,024	2,024	2,024	2,024
5-131-406.00	SEWER	SERVICES	1,394	1,810	1,810	1,588	1,748
5-131-406.50	GARBAGE	SERVICES	722	-	-	-	-
5-131-406.60	DISPOSAL FEES	SERVICES	496	300	300	181	500
5-131-408.10	RENTALS/LEASES-FLEET	SERVICES	6,415	4,000	4,000	4,198	4,000
5-131-408.20	RENTALS/LEASES-VEHICLE	SERVICES	22,593	22,593	22,593	22,593	28,517
5-131-415.00	JANITORIAL SERVICES	SERVICES	39,782	43,673	43,673	36,141	47,140
5-131-424.00	SERVICE CONTRACTS	SERVICES	29,345	33,175	33,175	30,966	33,114
5-131-450.00	OTHER SERVICES	SERVICES	5,871	5,000	5,000	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	-	-	-	-	-
5-131-710.00	MACHINERY/EQUIPMENT	SUPPLIES	2,749	-	-	-	4,250
5-131-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	3,501	-	-	-	-
5-131-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	4,650	-	-	-	-
5-131-715.00	OTHER CAPITAL	SUPPLIES	4,299	-	-	30,040	-
5-131-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	5,104	5,257	5,257	5,228	5,300
5-131-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	1,472	1,500	1,500	2,100	2,000
5-131-908.10	MILEAGE	SUNDRIES	-	-	-	-	100
5-131-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	-	-
5-131-950.00	OTHER SUNDRY	SUNDRIES	1,653	1,500	1,500	2,252	2,000
<b>TOTAL DEPT 131 BEFORE ADJ</b>			785,205	760,662	760,662	795,772	876,021
	ACCRUED COMP		360	-	-	-	-
<b>TOTAL DEPT 131 BUDGETARY BASIS</b>			785,565	760,662	760,662	795,772	876,021

**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**

<b>FINANCE</b> 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.	<b>ACCOUNTING</b>	<b>CONTROLLER</b>	Responsible for accounting services affecting financial reporting, including the annual audit of financial statements and completion of the Comprehensive Annual Financial Report (CAFR).
		<b>ACCOUNTS PAYABLE</b>	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.
		<b>ACCOUNTS RECEIVABLE</b>	Responsible for all billing of City department services and the receipt of payments.
		<b>CASH &amp; TREASURY MANAGEMENT</b>	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.
		<b>GENERAL LEDGER</b>	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.
		<b>GRANT ADMINISTRATION</b>	Accumulates financial information and reports it as required to granting agencies. Records grant proceeds and expenditures, and maintains reconciliations of these accounts.
		<b>DEBT ADMINISTRATION</b>	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.
		<b>PAYROLL</b>	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.
		<b>PROCUREMENT CARD MANAGEMENT</b>	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.
	<b>BUDGET</b>	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.	

General Fund

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	925,210	985,477	985,477	944,266	1,054,725
SUPPLIES	14,516	17,310	17,310	14,078	18,510
MAINTENANCE	275	-	-	-	-
SERVICES	192,175	184,525	184,525	175,434	191,763
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	7,290	8,700	8,700	6,512	7,015
<b>TOTAL DEPT 133 BEFORE ADJ</b>	<b>1,139,465</b>	<b>1,196,012</b>	<b>1,196,012</b>	<b>1,140,290</b>	<b>1,272,013</b>
PERSONNEL - ACCRUED COMP	1,000	-	-	-	-
<b>TOTAL DEPT 133 AFTER ADJ</b>	<b>1,140,466</b>	<b>1,196,012</b>	<b>1,196,012</b>	<b>1,140,290</b>	<b>1,272,013</b>
FTE FUNDED COUNT	10.12	10.12	10.12	10.12	10.23

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
NONE IN DEPT BUDGET	
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</u>	
REPAINT FINANCE AREA	ONE-TIME 21,630

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-133-101.00	SALARIES & WAGES	PERSONNEL	690,984	732,816	732,816	703,971	741,823
5-133-102.00	OVERTIME PAY	PERSONNEL	3,563	-	-	-	-
5-133-103.00	OASDI/MEDICARE	PERSONNEL	49,290	57,186	57,186	50,391	57,932
5-133-103.02	MATCHING RETIREMENT	PERSONNEL	68,599	76,261	76,261	77,678	112,556
5-133-105.00	LONGEVITY PAY	PERSONNEL	4,388	4,413	4,413	4,089	4,875
5-133-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,017	6,000	6,000	5,951	6,000
5-133-106.00	MEDICAL INSURANCE	PERSONNEL	96,014	103,533	103,533	96,871	109,924
5-133-106.01	LIFE INSURANCE	PERSONNEL	2,670	2,715	2,715	2,509	2,736
5-133-106.02	LONG TERM DISABILITY	PERSONNEL	1,487	1,511	1,511	1,397	1,511
5-133-106.10	HRA EXPENSE	PERSONNEL	1,800	-	-	-	-
5-133-107.00	WORKERS' COMPENSATION	PERSONNEL	1,400	1,042	1,042	1,409	935
5-133-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	16,433
5-133-118.00	ACCRUED COMP TIME	PERSONNEL	(1,000)	-	-	-	-
5-133-204.00	POSTAGE & FREIGHT	SUPPLIES	4,445	3,800	3,800	3,063	3,800
5-133-205.00	OFFICE SUPPLIES	SUPPLIES	2,881	4,000	4,000	3,250	3,500
5-133-206.00	EMPLOYEE RELATIONS	SUPPLIES	823	1,050	1,050	838	950
5-133-207.00	REPRODUCTION & PRINTING	SUPPLIES	3,655	4,000	4,000	3,836	4,000
5-133-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	149	-	-	-	-
5-133-209.00	EDUCATIONAL	SUPPLIES	-	200	200	160	200
5-133-211.00	CLEANING AND JANITORIAL	SUPPLIES	360	200	200	127	200
5-133-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	1,889	4,000	4,000	2,723	3,700
5-133-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	-	2,100
5-133-223.00	SMALL APPLIANCES	SUPPLIES	24	-	-	-	-
5-133-250.00	OTHER SUPPLIES	SUPPLIES	289	60	60	81	60
5-133-313.00	COMPUTER/OFFICE EQUIPMENT MAINTENANCE	SUPPLIES	275	-	-	-	-
5-133-402.00	AUDITS/CONSULTANTS FEES	SERVICES	82,634	71,750	71,750	64,089	76,689
5-133-409.00	ADVERTIS/LEGAL NOT	SERVICES	236	-	-	-	-
5-133-424.00	SERVICE CONTRACTS	SERVICES	39,141	42,325	42,325	41,315	42,576
5-133-426.00	ADP PAYROLL/PORTAL SERVICES	SERVICES	69,356	69,500	69,500	69,225	71,648
5-133-450.00	OTHER SERVICES	SERVICES	807	950	950	805	850
5-133-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	6,977	8,050	8,050	6,188	6,390
5-133-908.10	MILEAGE	SUNDRIES	312	600	600	300	600
5-133-950.00	OTHER SUNDRY	SUNDRIES	0	50	50	24	25
<b>TOTAL DEPT 133 BEFORE ADJ</b>			<b>1,139,465</b>	<b>1,196,012</b>	<b>1,196,012</b>	<b>1,140,290</b>	<b>1,272,013</b>
ACCruED COMP			1,000	-	-	-	-
<b>TOTAL DEPT 133 AFTER ADJ</b>			<b>1,140,466</b>	<b>1,196,012</b>	<b>1,196,012</b>	<b>1,140,290</b>	<b>1,272,013</b>

General Fund

DEPT 133

*General Fund*

Fund 101

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**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**

<b>PURCHASING SERVICES</b>	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.
<b>CENTRAL WAREHOUSE</b>	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 Fund**

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	225,076	276,224	276,224	315,758	313,055
SUPPLIES	7,838	4,600	4,600	4,778	7,250
MAINTENANCE	12,685	400	400	2,646	1,550
SERVICES	54,964	27,144	27,144	29,430	32,262
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	4,116	8,563	8,563	8,179	8,900
<b>TOTAL DEPT 135 BEFORE ADJ</b>	<b>304,679</b>	<b>316,931</b>	<b>316,931</b>	<b>360,791</b>	<b>363,017</b>
PERSONNEL - ACCRUED COMP	913	-	-	-	-
<b>TOTAL DEPT 135 BUDGETARY BASIS</b>	<b>305,592</b>	<b>316,931</b>	<b>316,931</b>	<b>360,791</b>	<b>363,017</b>
FTE FUNDED COUNT	3.47	3.50	3.50	4.20	4.20

**Decision Packages in FY22 Budget**

DESCRIPTION	TYPE	\$ AMOUNT
NONE IN DEPT		

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-135-101.00	SALARIES & WAGES	PERSONNEL	169,969	202,055	202,055	232,342	216,871
5-135-102.00	OVERTIME PAY	PERSONNEL	40	200	200	347	200
5-135-103.00	OASDI/MEDICARE	PERSONNEL	10,253	15,756	15,756	17,366	16,790
5-135-103.02	MATCHING RETIREMENT	PERSONNEL	15,843	21,280	21,280	25,103	33,914
5-135-105.00	LONGEVITY PAY	PERSONNEL	2,825	2,890	2,890	2,789	1,958
5-135-106.00	MEDICAL INSURANCE	PERSONNEL	23,412	30,038	30,038	31,880	33,290
5-135-106.01	LIFE INSURANCE	PERSONNEL	642	748	748	759	767
5-135-106.02	LONG TERM DISABILITY	PERSONNEL	357	416	416	448	454
5-135-107.00	WORKERS' COMPENSATION	PERSONNEL	2,647	2,841	2,841	4,724	3,547
5-135-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	5,264
5-135-118.00	ACCRUED COMP TIME	PERSONNEL	(913)	-	-	-	-
5-135-202.00	FUEL	SUPPLIES	613	650	650	500	600
5-135-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	398	500	231	231	500
5-135-204.00	POSTAGE & FREIGHT	SUPPLIES	1,459	500	500	250	300
5-135-205.00	OFFICE SUPPLIES	SUPPLIES	1,150	500	202	202	300
5-135-206.00	EMPLOYEE RELATIONS	SUPPLIES	425	500	400	800	1,300
5-135-207.00	REPRODUCTION/PRINTING	SUPPLIES	637	500	500	550	800
5-135-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	263	150	698	617	500
5-135-211.00	CLEANING AND JANITORIAL	SUPPLIES	430	200	200	9	50
5-135-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	1,442	-	269	269	1,000
5-135-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	800
5-135-216.10	RESALE ITEMS-VENDING MAC	SUPPLIES	59	500	500	500	500
5-135-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	50	50	-	100
5-135-250.00	OTHER SUPPLIES	SUPPLIES	962	550	400	300	500
5-135-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	228	400	400	50	1,200
5-135-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	12,457	-	-	2,596	350
5-135-401.00	ELECTRICAL	SERVICES	9,711	10,615	10,615	10,350	11,658
5-135-403.00	TELEPHONE	SERVICES	48	-	-	579	700
5-135-404.00	GAS	SERVICES	139	135	135	148	138
5-135-405.00	WATER	SERVICES	478	544	544	470	250
5-135-405.50	DRAINAGE CHARGE	SERVICES	575	690	690	690	690
5-135-406.00	SEWER	SERVICES	228	306	306	222	276
5-135-406.50	GARBAGE	SERVICES	325	-	-	-	-
5-135-406.60	DISPOSAL FEES	SERVICES	-	-	-	-	300
5-135-408.10	RENTALS/LEASES-FLEET	SERVICES	-	-	-	-	200
5-135-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	400	500	500	391	800
5-135-415.00	JANITORIAL SERVICES	SERVICES	1,489	1,504	1,504	1,116	1,750
5-135-424.00	SERVICE CONTRACTS	SERVICES	40,188	11,850	11,850	15,000	15,000
5-135-450.00	OTHER SERVICES	SERVICES	1,385	1,000	1,000	464	500
5-135-702.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	-
5-135-714.00	RADIOS/RADAR/VIDEO	SUPPLIES	-	-	-	550	-

General Fund

DEPT 135

**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	3,459	3,563	3,563	3,529	3,650
5-135-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	657	5,000	5,000	3,129	5,000
5-135-908.10	MILEAGE	SUNDRIES	-	-	-	-	250
5-135-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	-	-	-	1,521	-
<b>TOTAL DEPT 135 BEFORE ADJ</b>			304,679	316,931	316,931	360,791	363,017
	ACCRUED COMP		913	-	-	-	-
<b>TOTAL DEPT 135 BUDGETARY BASIS</b>			305,592	316,931	316,931	360,791	363,017

**General Fund**

Fund 101



**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

<b>MUNICIPAL COURT</b>	<b>CRIMINAL JURISDICTION</b>	
	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	
	<b>LIMITED CIVIL JURISDICTION</b>	
	• Bond forfeitures	• Junked motor vehicle hearings
	• Stolen property hearings	• Nuisance abatement hearings
• Dangerous dog hearings	• Cruelly treated animal hearings	
<b>COMMUNITY OUTREACH</b>	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	
<b>COMMUNITY SERVICE PROGRAM</b>	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	400,106	324,385	324,385	323,960	326,700
SUPPLIES	13,035	13,000	13,000	11,707	12,900
MAINTENANCE	56	600	600	445	500
SERVICES	57,451	73,342	73,342	63,753	70,700
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	5,118	8,423	8,423	3,849	8,250
<b>TOTAL DEPT 155 BEFORE ADJ</b>	<b>475,766</b>	<b>419,750</b>	<b>419,750</b>	<b>403,714</b>	<b>419,050</b>
PERSONNEL - ACCRUED COMP	661	-	-	-	-
<b>TOTAL DEPT 155 BUDGETARY BASIS</b>	<b>476,427</b>	<b>419,750</b>	<b>419,750</b>	<b>403,714</b>	<b>419,050</b>
<u>FTE FUNDED COUNT</u>	5.25	5.25	5.25	5.25	4.00

General Fund

**Decision Packages in FY22 Budget (1)**

DESCRIPTION	\$ AMOUNT
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NONE IN DEPT

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

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-155-101.00	SALARIES & WAGES	PERSONNEL	300,488	246,678	246,678	245,277	233,541
5-155-102.00	OVERTIME PAY	PERSONNEL	48	500	500	996	500
5-155-103.00	OASDI/MEDICARE	PERSONNEL	19,497	19,095	19,095	18,518	18,081
5-155-103.02	MATCHING RETIREMENT	PERSONNEL	23,889	18,820	18,820	19,848	28,154
5-155-105.00	LONGEVITY PAY	PERSONNEL	2,830	2,045	2,045	2,034	1,925
5-155-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	1,518	-	-	-	-
5-155-106.00	MEDICAL INSURANCE	PERSONNEL	49,278	35,563	35,563	35,563	38,762
5-155-106.01	LIFE INSURANCE	PERSONNEL	988	871	871	749	624
5-155-106.02	LONG TERM DISABILITY	PERSONNEL	548	483	483	435	378
5-155-107.00	WORKERS' COMPENSATION	PERSONNEL	1,682	330	330	540	291
5-155-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	4,444
5-155-118.00	ACCRUED COMP TIME	PERSONNEL	(661)	-	-	-	-
5-155-202.00	FUEL	SUPPLIES	970	1,000	1,000	540	100
5-155-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	-	-	-
5-155-204.00	POSTAGE & FREIGHT	SUPPLIES	4,598	5,100	5,100	5,185	5,200
5-155-205.00	OFFICE SUPPLIES	SUPPLIES	957	2,000	2,000	1,831	2,000
5-155-206.00	EMPLOYEE RELATIONS	SUPPLIES	425	500	500	398	500
5-155-207.00	REPRODUCTION & PRINTING	SUPPLIES	5,346	4,000	4,000	3,057	3,200
5-155-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	276	250	250	50	250
5-155-209.00	EDUCATIONAL	SUPPLIES	225	-	-	-	200
5-155-211.00	CLEANING AND JANITORIAL	SUPPLIES	221	100	100	145	200
5-155-212.00	COMPUTER	SUPPLIES	6	-	-	422	500
5-155-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	54	700
5-155-250.00	OTHER SUPPLIES	SUPPLIES	11	50	50	25	50
5-155-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	56	600	600	445	500
5-155-403.00	TELEPHONE	SERVICES	1,634	1,127	1,127	1,127	1,100
5-155-419.00	LEGAL FEES	SERVICES	32,540	45,000	45,000	36,043	45,000
5-155-424.00	SERVICE CONTRACTS	SERVICES	23,107	27,115	27,115	24,000	24,500
5-155-450.00	OTHER SERVICES	SERVICES	170	100	100	2,583	100
5-155-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	945	973	973	919	1,000
5-155-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	2,058	5,200	5,200	1,890	5,000
5-155-908.10	MILEAGE	SUNDRIES	1,681	2,100	2,100	800	2,100
5-155-950.00	OTHER SUNDRY	SUNDRIES	435	150	150	240	150
<b>TOTAL DEPT 155 BEFORE ADJ</b>			475,766	419,750	419,750	403,714	419,050
ACCRUED COMP			661	-	-	-	-
<b>TOTAL DEPT 155 BUDGETARY BASIS</b>			476,427	419,750	419,750	403,714	419,050

General Fund

DEPT 155

*General Fund*

Fund 101

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**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**

<b>MANAGERIAL OVERSIGHT</b>	<b>MAINTENANCE (131)</b>	FACILITY MAINTENANCE PROGRAM
		VEHICLE MAINTENANCE PROGRAM
	<b>STREETS (141)</b>	STREET PROGRAM
		DRAINAGE PROGRAM
	<b>PARKS &amp; RECREATION (144)</b>	PARKS MAINTENANCE PROGRAM
		RECREATION PROGRAM
		SPORTS TOURISM PROGRAM
	<b>AQUATIC CENTER (149)</b>	POOL FACILITIES
		RECREATION & SAFETY PROGRAMS
		PARK CENTRAL
	<b>SANITATION (FUND 106)</b>	RESIDENTIAL COLLECTION
		COMMERCIAL COLLECTION
	<b>DRAINAGE (FUND 107)</b>	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	109,913	108,629	108,629	91,564	134,956
SUPPLIES	2,417	5,515	5,515	4,435	3,900
MAINTENANCE	-	-	-	-	-
SERVICES	32,714	14,594	15,063	51,556	33,744
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	1,907	1,800	1,331	200	1,600
<b>TOTAL DEPT 167</b>	<b>146,951</b>	<b>130,538</b>	<b>130,538</b>	<b>147,755</b>	<b>174,200</b>
FTE FUNDED COUNT	1.38	1.00	1.00	1.00	1.00

General Fund

**Decision Packages in FY22 Budget**

DESCRIPTION		TYPE	\$ AMOUNT
PERSONNEL	ADDED ASSISTANT DIRECTOR PUBLIC WORKS (50%)	REOCCURRING	54,586
5-167-402.00	PHASE II DESIGN STANDARDS	ONE-TIME	18,000
TOTAL DECISION PACKAGES IN DEPT BUDGET			<u>72,586</u>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-167-101.00	SALARIES & WAGES	PERSONNEL	77,622	75,576	75,576	63,530	86,601
5-167-103.00	OASDI/MEDICARE	PERSONNEL	5,939	6,368	6,368	5,285	7,643
5-167-103.02	MATCHING RETIREMENT	PERSONNEL	7,462	8,078	8,078	7,126	14,302
5-167-105.00	LONGEVITY PAY	PERSONNEL	1,329	1,440	1,440	1,211	1,148
5-167-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,033	6,000	6,000	5,951	12,000
5-167-106.00	MEDICAL INSURANCE	PERSONNEL	10,772	10,624	10,624	7,968	10,495
5-167-106.01	LIFE INSURANCE	PERSONNEL	382	278	278	230	337
5-167-106.02	LONG TERM DISABILITY	PERSONNEL	212	155	155	128	188
5-167-107.00	WORKERS' COMPENSATION	PERSONNEL	162	110	110	135	115
5-167-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	2,127
5-167-202.00	FUEL	SUPPLIES	64	65	65	25	-
5-167-204.00	POSTAGE & FREIGHT	SUPPLIES	304	150	150	132	100
5-167-205.00	OFFICE SUPPLIES	SUPPLIES	541	200	200	100	150
5-167-206.00	EMPLOYEE RELATIONS	SUPPLIES	198	300	300	130	200
5-167-207.00	REPRODUCTION & PRINTING	SUPPLIES	90	100	100	-	100
5-167-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	178	300	300	10	250
5-167-211.00	CLEANING/JANITORIAL	SUPPLIES	8	-	-	-	-
5-167-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	964	4,300	4,300	4,038	1,200
5-167-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	-	300
5-167-250.00	OTHER SUPPLIES	SUPPLIES	70	100	100	-	100
5-167-402.00	AUDITS/CONSULTANTS FEES	SERVICES	23,722	5,000	5,000	41,000	23,000
5-167-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	315	-	315	808	1,000
5-167-424.00	SERVICE CONTRACTS	SERVICES	8,345	9,544	9,544	9,544	9,544
5-167-450.00	OTHER SERVICES	SERVICES	331	50	204	204	200
5-167-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	-	-	-	-	1,500
5-167-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	1,607	1,500	1,031	100	1,500
5-167-908.10	MILEAGE	SUNDRIES	300	300	300	100	100
5-167-950.00	OTHER SUNDRY	SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 167 BEFORE ADJ</b>			<b>146,951</b>	<b>130,538</b>	<b>130,538</b>	<b>147,755</b>	<b>174,200</b>
ACCRUED COMP			-	-	-	-	-
<b>TOTAL DEPT 167 BUDGETARY BASIS</b>			<b>146,951</b>	<b>130,538</b>	<b>130,538</b>	<b>147,755</b>	<b>174,200</b>

General Fund

DEPT 167

*General Fund*

Fund 101

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## Dept 172 Information Technology

The Information Technology (IT) Department provides management and maintenance of computers, servers, the 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, and 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

<b>SUPPORT</b>	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.		
<b>OPERATIONS</b>	<b>LIFECYCLE</b>	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.	
	<b>SOFTWARE</b>	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.	
	<b>SECURITY</b>	EDUCATE - Distribute information about best cybersecurity practices.	
		MALWARE - Maintain centrally managed antivirus software on all Windows devices and require regular definition updates.	
	<b>INFRASTRUCTURE</b>	<b>COMPUTER</b>	PATCH - Push Microsoft updates to PCs regularly, including critical and security patches.
			SERVICES - Set up and maintain physical and virtual servers. Decommission old servers.
			STORAGE - Manage data storage disks and systems.
		<b>NETWORK</b>	UPDATE - Servers on supported operating systems; manual Microsoft updates during outages.
			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.
			<b>MONITOR</b>
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.			
<b>DOCUMENT</b>	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;	GC1
➤ 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	374,340	412,271	412,271	395,362	504,878
SUPPLIES	33,622	54,860	54,860	49,065	59,160
MAINTENANCE	3,368	2,675	2,675	3,133	3,250
SERVICES	172,968	179,178	179,178	134,401	138,361
CAPITAL OUTLAY	-	30,000	29,043	8,331	-
SUNDRIES	2,981	11,379	11,379	5,988	11,400
<b>TOTAL DEPT 172 BEFORE ADJ</b>	<b>587,279</b>	<b>690,363</b>	<b>689,406</b>	<b>596,280</b>	<b>717,049</b>
PERSONNEL - ACCRUED COMP	141	-	-	-	-
<b>TOTAL DEPT 172 AFTER BUDGETARY BASIS</b>	<b>587,419</b>	<b>690,363</b>	<b>689,406</b>	<b>596,280</b>	<b>717,049</b>
FTE FUNDED COUNT	5.18	5.18	5.18	5.18	6.00

**Decision Packages in FY22 Budget**

DESCRIPTION		TYPE	\$ AMOUNT
PERSONNEL	ADDED IT TECHNICIAN	REOCCURRING	65,106
5-172-710.00	HVAC FOR SERVER ROOM	ONE-TIME	5,000
5-172-712.00	REPLACE WIRELESS ACCESS POINTS (PHASE II OF II)	REOCCURRING	34,500
TOTAL DECISION PACKAGES IN DEPT BUDGET			104,606
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</u>			
	REPLACEMENT OF FIREWALL	ONE-TIME	25,000

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-172-101.00	SALARIES & WAGES	PERSONNEL	275,760	300,441	300,441	292,493	354,508
5-172-102.00	OVERTIME PAY	PERSONNEL	127	-	-	131	-
5-172-103.00	OASDI/MEDICARE	PERSONNEL	20,038	23,605	23,605	21,971	27,765
5-172-103.02	MATCHING RETIREMENT	PERSONNEL	27,917	31,176	31,176	32,001	55,677
5-172-105.00	LONGEVITY PAY	PERSONNEL	1,248	1,468	1,468	1,451	1,728
5-172-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,033	6,000	6,000	5,951	6,000
5-172-106.00	MEDICAL INSURANCE	PERSONNEL	40,226	46,722	46,722	38,303	47,310
5-172-106.01	LIFE INSURANCE	PERSONNEL	1,107	1,096	1,096	1,015	1,292
5-172-106.02	LONG TERM DISABILITY	PERSONNEL	649	609	609	589	750
5-172-107.00	WORKERS' COMPENSATION	PERSONNEL	1,375	1,154	1,154	1,457	1,198
5-172-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	8,650
5-172-118.00	ACCRUED COMP TIME	PERSONNEL	(141)	-	-	-	-
5-172-202.00	FUEL	SUPPLIES	275	300	300	276	275
5-172-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	47	200	200	200	100
5-172-204.00	POSTAGE & FREIGHT	SUPPLIES	44	100	100	100	50
5-172-205.00	OFFICE SUPPLIES	SUPPLIES	52	100	100	150	100
5-172-206.00	EMPLOYEE RELATIONS	SUPPLIES	644	560	560	560	560
5-172-207.00	REPRODUCTION & PRINTING	SUPPLIES	76	100	100	198	100
5-172-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	18	1,500	1,500	1,500	1,500
5-172-209.00	EDUCATIONAL	SUPPLIES	73	250	250	125	125
5-172-211.00	CLEANING & JANITORIAL	SUPPLIES	35	50	50	50	50
5-172-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	31,118	10,600	10,600	10,044	7,600
5-172-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	268	2,300
5-172-213.10	NETWORK TECH EQUIPMENT	SUPPLIES	-	6,000	6,000	294	6,000
5-172-250.00	OTHER SUPPLIES	SUPPLIES	1,240	900	900	1,100	900
5-172-301.00	UTILITY LINES	MAINTENANCE	3,144	2,500	2,500	2,500	2,500
5-172-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	224	175	175	633	750
5-172-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	-	-	-	-	-
5-172-402.80	SPECIAL SERVICES	SERVICES	2,000	-	-	308	1,000
5-172-403.00	TELEPHONE	SERVICES	23,587	24,205	24,205	28,424	28,441
5-172-424.00	SERVICE CONTRACTS	SERVICES	147,267	154,973	154,973	105,669	108,920
5-172-450.00	OTHER SERVICES	SERVICES	115	-	-	-	-
5-172-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	5,000
5-172-712.00	OFFICE FURNITURE/EQUIPMENT	SUPPLIES	-	34,200	34,200	34,200	34,500
5-172-812.00	OFFICE FURN/EQUIPMENT	CAPITAL	-	30,000	29,043	8,331	-
5-172-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	660	679	679	638	700
5-172-908.00	SEMINARS/MEMBERSHIP/TRAVEL	SUNDRIES	2,321	10,000	10,000	5,000	10,000
5-172-908.10	MILEAGE	SUNDRIES	-	700	700	350	700
<b>TOTAL DEPT 172 BEFORE ADJ</b>			<b>587,279</b>	<b>690,363</b>	<b>689,406</b>	<b>596,280</b>	<b>717,049</b>
ACCRUED COMP			141	-	-	-	-
<b>TOTAL DEPT 172 BUDGETARY BASIS</b>			<b>587,419</b>	<b>690,363</b>	<b>689,406</b>	<b>596,280</b>	<b>717,049</b>

General Fund

DEPT 172

*General Fund*

Fund 101

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**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	375,359	365,287	365,287	380,135	427,048
SUPPLIES	53,670	72,500	72,893	52,796	70,714
MAINTENANCE	7,672	6,300	6,300	6,072	7,300
SERVICES	92,564	106,454	105,810	87,230	97,870
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	8,844	9,156	9,407	8,486	9,800
<b>TOTAL DEPT 154 BEFORE ADJ</b>	<b>538,110</b>	<b>559,697</b>	<b>559,697</b>	<b>534,719</b>	<b>612,732</b>
PERSONNEL - ACCRUED COMP	1,061	-	-	-	-
<b>TOTAL DEPT 154 BUDGETARY BASIS</b>	<b>539,171</b>	<b>559,697</b>	<b>559,697</b>	<b>534,719</b>	<b>612,732</b>
FTE <u>FUNDED</u> COUNT	7.72	7.00	7.00	7.00	7.00

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
5-154-408.20 VERF PRE-FUNDING OF REPLACEMENT OF NEW UNIT REPLACING UNIT 27	7,559
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 240 VERF</u> REPLACE 2013 FORD 4X2 CREW CAB UNIT 27	59,131

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-154-101.00	SALARIES & WAGES	PERSONNEL	262,663	246,135	246,135	254,817	264,089
5-154-102.00	OVERTIME PAY	PERSONNEL	5,749	17,000	17,000	9,579	17,000
5-154-103.00	OASDI/MEDICARE	PERSONNEL	18,231	20,813	20,813	17,250	22,291
5-154-103.02	MATCHING RETIREMENT	PERSONNEL	25,498	25,356	25,356	29,307	44,658
5-154-105.00	LONGEVITY PAY	PERSONNEL	1,168	600	600	1,420	1,778
5-154-105.03	STANDBY	PERSONNEL	7,851	8,150	8,150	7,730	8,150
5-154-106.00	MEDICAL INSURANCE	PERSONNEL	46,816	41,669	41,669	52,121	55,348
5-154-106.01	LIFE INSURANCE	PERSONNEL	972	823	823	904	1,002
5-154-106.02	LONG TERM DISABILITY	PERSONNEL	539	455	455	500	548
5-154-107.00	WORKERS' COMPENSATION	PERSONNEL	6,935	4,286	4,286	6,507	5,421
5-154-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	6,763
5-154-118.00	ACCRUED COMP TIME	PERSONNEL	(1,061)	-	-	-	-
5-154-201.00	CHEMICALS	SUPPLIES	439	500	500	250	250
5-154-202.00	FUEL	SUPPLIES	2,414	4,000	4,000	3,600	4,000
5-154-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	320	1,100	1,100	1,100	1,500
5-154-204.00	POSTAGE & FREIGHT	SUPPLIES	1,354	1,750	1,750	1,523	1,500
5-154-205.00	OFFICE SUPPLIES	SUPPLIES	963	1,700	1,700	1,267	1,700
5-154-206.00	EMPLOYEE RELATIONS	SUPPLIES	315	400	400	389	400
5-154-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,067	2,000	2,000	1,244	2,000
5-154-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	4,188	3,000	3,400	3,500	4,200
5-154-209.00	EDUCATIONAL	SUPPLIES	35	-	-	-	-
5-154-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	-	-	-	-
5-154-211.00	CLEANING AND JANITORIAL	SUPPLIES	7,387	8,400	8,400	6,634	7,000
5-154-212.00	COMPUTER EQUIPMENT & S	SUPPLIES	233	4,000	4,000	3,725	2,800
5-154-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	29	-	-	-	-
5-154-215.00	ANIMAL CONTRL/SHELTER SU	SUPPLIES	26,588	45,000	44,825	28,597	35,000
5-154-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	-
5-154-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	311	150	150	299	350
5-154-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	-	-
5-154-250.00	OTHER SUPPLIES	SUPPLIES	689	500	500	500	500
5-154-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	758	1,000	1,000	1,000	2,000
5-154-310.00	LAND/GROUNDS	MAINTENANCE	2,275	-	-	-	-
5-154-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	4,640	5,300	5,300	5,072	5,300

General Fund

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-154-401.00	ELECTRICAL	SERVICES	17,558	19,271	19,271	17,296	18,000
5-154-403.00	TELEPHONE	SERVICES	2,350	3,026	3,026	464	600
5-154-404.00	GAS	SERVICES	2,856	2,984	2,984	3,334	3,218
5-154-405.00	WATER	SERVICES	1,963	1,930	1,930	635	1,503
5-154-405.50	DRAINAGE CHARGE	SERVICES	656	787	787	787	787
5-154-406.00	SEWER	SERVICES	898	1,046	1,046	770	993
5-154-406.50	GARBAGE	SERVICES	586	-	-	-	-
5-154-406.60	DISPOSAL FEES	SERVICES	-	-	206	94	150
5-154-408.00	RENTAL & LEASES	SERVICES	-	-	-	-	-
5-154-408.20	RENTALS/LEASES-VERF	SERVICES	-	-	-	-	7,559
5-154-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	100	1,000	1,000	1,073	1,000
5-154-415.00	JANITORIAL SERVICES	SERVICES	857	1,000	1,000	700	1,000
5-154-416.00	VETERINARIAN SERVICES	SERVICES	20,901	17,000	16,150	17,000	17,000
5-154-417.00	CITY LICENSE-VET EXP	SERVICES	99	-	-	-	-
5-154-417.50	ANIMAL ADOPTION COUPON	SERVICES	30,016	40,000	40,000	29,017	30,000
5-154-422.00	CONTRACT LABOR	SERVICES	-	-	-	-	-
5-154-424.00	SERVICE CONTRACTS	SERVICES	9,722	14,850	14,850	12,500	12,500
5-154-442.00	CONTRACT MOWING	SERVICES	2,125	2,060	2,060	2,060	2,060
5-154-450.00	OTHER SERVICES	SERVICES	1,875	1,500	1,500	1,500	1,500
5-154-702.00	BUILDINGS	SUPPLIES	6,096	-	-	-	-
5-154-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	-	-	-
5-154-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	1,241	-	168	168	8,314
5-154-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	1,200
5-154-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	6,207	6,756	6,757	6,757	7,000
5-154-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	2,155	2,200	2,200	1,289	2,200
5-154-908.10	MILEAGE	SUNDRIES	-	-	-	-	-
5-154-910.00	BOARD/CMTTEE/VOLNTR REL	SUNDRIES	292	200	450	440	500
5-154-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	189	-	-	-	-
5-154-950.00	OTHER SUNDRY	SUNDRIES	1	-	-	-	100
<b>TOTAL DEPT 154 BEFORE ADJ</b>			<b>538,110</b>	<b>559,697</b>	<b>559,697</b>	<b>534,719</b>	<b>612,732</b>
ACCRUED COMP			1,061	-	-	-	-
<b>TOTAL DEPT 154 BUDGETARY BASIS</b>			<b>539,171</b>	<b>559,697</b>	<b>559,697</b>	<b>534,719</b>	<b>612,732</b>

General Fund



**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 is rebuilt.

Since water is the biggest threat to street longevity, an effective Drainage Program is critical to street maintenance, safe roads, and the avoidance of property damage due to 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

<b>STREET PROGRAM</b>	<b>STREET MAINTENANCE PROGRAM</b>	<b>REPAIRS</b>	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.
		<b>OTHER</b>	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.		
	<b>STREET REBUILD PROGRAM</b>	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.	
	<b>DRAINAGE PROGRAM (1)</b>	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	623,704	683,206	683,206	618,816	652,665
SUPPLIES	71,290	65,710	65,710	58,990	79,015
MAINTENANCE	201,646	258,300	251,305	226,949	427,216
SERVICES	78,800	162,887	169,882	160,016	105,661
CAPITAL OUTLAY	-	35,000	35,000	35,000	-
SUNDRIES	19,328	20,901	20,901	19,996	21,350
<b>TOTAL DEPT 141 BEFORE ADJ</b>	<b>994,768</b>	<b>1,226,004</b>	<b>1,226,004</b>	<b>1,119,767</b>	<b>1,285,907</b>
PERSONNEL - ACCRUED COMP	300	-	-	-	-
<b>TOTAL DEPT 141 BUDGETARY BASIS</b>	<b>995,068</b>	<b>1,226,004</b>	<b>1,226,004</b>	<b>1,119,767</b>	<b>1,285,907</b>

FTE FUNDED COUNT	15.00	12.00	12.00	12.00	12.00
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**Decision Packages in FY22 Budget**

DESCRIPTION	TYPE	\$ AMOUNT
5-141-315.30 ONYX SEAL	REOCCURRING	250,000
5-141-408.10 VERF PRE-FUNDING OF REPLACEMENT UNIT REPLACING UNIT 273	REOCCURRING	11,894
5-141-710.00 HEAT ASSIST LAMINATOR	ONE-TIME	6,986
5-141-710.00 54 IN PLOT CUTTER FOR SIGN PRINTER	ONE-TIME	7,514
TOTAL DECISION PACKAGES IN DEPT BUDGET		276,394
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 240 VERF</u>		
REPLACE 2005 CASE LOADER/BACKHOE UNIT 273	ONE-TIME	123,497
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</u>		
REPLACE 2007 MOWER UNIT 208	ONE-TIME	10,000

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-141-101.00	SALARIES & WAGES	PERSONNEL	471,203	467,698	467,698	440,611	471,368
5-141-102.00	OVERTIME PAY	PERSONNEL	1,225	2,500	2,500	2,570	2,500
5-141-103.00	OASDI/MEDICARE	PERSONNEL	30,976	36,905	36,905	26,485	37,133
5-141-103.02	MATCHING RETIREMENT	PERSONNEL	48,736	49,157	49,157	48,021	74,462
5-141-105.00	LONGEVITY PAY	PERSONNEL	5,303	5,570	5,570	5,069	4,993
5-141-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,033	6,000	6,000	5,951	6,000
5-141-106.00	MEDICAL INSURANCE	PERSONNEL	103,720	100,168	100,168	85,975	106,281
5-141-106.01	LIFE INSURANCE	PERSONNEL	1,909	1,742	1,742	1,585	1,816
5-141-106.02	LONG TERM DISABILITY	PERSONNEL	1,096	967	967	879	997
5-141-107.00	WORKERS' COMPENSATION	PERSONNEL	19,202	12,499	12,499	16,715	11,096
5-141-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	11,567
5-141-118.00	ACCRUED COMP TIME	PERSONNEL	(300)	-	-	-	-
5-141-120.00	PAYROLL CONTRA EXPENSE	PERSONNEL	(65,398)	-	-	(15,045)	(75,548)
5-141-202.00	FUEL	SUPPLIES	32,782	37,360	37,360	22,700	38,000
5-141-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	3,376	3,000	3,000	3,000	3,000
5-141-205.00	OFFICE SUPPLIES	SUPPLIES	37	100	100	100	100
5-141-206.00	EMPLOYEE RELATIONS	SUPPLIES	927	900	900	900	950
5-141-207.00	REPRODUCTION & PRINTING	SUPPLIES	233	150	150	189	150
5-141-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	8,365	6,100	6,100	5,770	7,815
5-141-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	6,487	6,500	6,500	6,500	6,500
5-141-211.00	CLEANING AND JANITORIAL	SUPPLIES	989	800	800	713	800
5-141-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	11	800	800	618	1,800
5-141-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	192	-	30	30	400
5-141-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	1,802	1,500	1,500	1,500	1,500
5-141-250.00	OTHER SUPPLIES	SUPPLIES	2,668	3,500	3,470	3,470	3,500
5-141-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	52,281	35,000	35,000	37,129	40,000
5-141-303.10	EQUIPMENT CONTRA EXPENSE	MAINTENANCE	(52,350)	-	-	(13,600)	(69,284)
5-141-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	3,061	6,800	6,800	6,800	3,500
5-141-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,668	7,000	7,000	7,000	2,000
5-141-315.00	STREETS/INLETS/CURBS	MAINTENANCE	67	500	500	-	-
5-141-315.10	STREETS-CONCRETE WORK	MAINTENANCE	77,922	80,000	73,005	73,005	70,000
5-141-315.20	STREETS-MISC MATERIALS	MAINTENANCE	61,817	58,000	58,000	45,615	58,000
5-141-315.30	STREETS-PREVENTATIVE MAINT	MAINTENANCE	35,036	45,000	45,000	45,000	295,000
5-141-317.00	TRAFFIC SIGNS & STREET MARKERS	MAINTENANCE	22,143	26,000	26,000	26,000	28,000
5-141-401.00	ELECTRICAL	SERVICES	3,729	5,093	5,093	3,426	4,398
5-141-402.00	AUDITS/CONSULTANT FEES	SERVICES	-	78,000	84,995	78,535	-
5-141-403.00	TELEPHONE	SERVICES	1,824	1,878	1,878	1,824	1,850
5-141-405.00	WATER	SERVICES	744	835	835	799	679
5-141-405.50	DRAINAGE CHARGE	SERVICES	1,311	1,573	1,573	1,573	1,573
5-141-406.00	SEWER	SERVICES	519	537	537	524	521
5-141-406.50	GARBAGE	SERVICES	498	-	-	-	-
5-141-406.60	DISPOSAL FEES	SERVICES	2,046	2,000	2,000	2,000	3,000
5-141-408.00	RENTAL & LEASES	SERVICES	1,784	-	-	-	-
5-141-408.10	RENTALS/LEASES-FLEET	SERVICES	10,888	9,600	9,600	8,810	8,500
5-141-408.20	RENTALS/LEASES-VEHICLE	SERVICES	35,805	59,455	59,455	58,312	70,206

General Fund

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-141-409.00	ADVERTISEMENTS/LEGAL NO SERVICES		327	200	200	245	200
5-141-415.00	JANITORIAL SERVICES	SERVICES	1,392	1,406	1,406	1,624	2,784
5-141-422.00	CONTRACT LABOR	SERVICES	5,667	-	-	-	-
5-141-424.00	SERVICE CONTRACTS	SERVICES	408	1,660	1,660	1,929	1,950
5-141-450.00	OTHER SERVICES	SERVICES	11,859	650	650	415	10,000
5-141-702.00	BUILDINGS	SUPPLIES	-	-	-	-	-
5-141-710.00	MACHINERY/EQUIPMENT	SUPPLIES	13,420	5,000	5,000	5,000	14,500
5-141-713.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	-	-	-
5-141-715.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	-	-	8,500	-
5-141-803.00	STREETS/INLETS/CURBS	CAPITAL	-	-	-	-	-
5-141-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	35,000	35,000	35,000	-
5-141-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	17,466	17,801	17,801	17,128	18,250
5-141-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	719	3,000	2,565	2,333	3,000
5-141-908.10	MILEAGE	SUNDRIES	-	100	100	100	100
5-141-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	1,143	-	435	435	-
<b>TOTAL DEPT 141 BEFORE ADJ</b>			<b>994,768</b>	<b>1,226,004</b>	<b>1,226,004</b>	<b>1,119,767</b>	<b>1,285,907</b>
	ACCRUED COMP		300	-	-	-	-
<b>TOTAL DEPT 141 BUDGETARY</b>			<b>995,068</b>	<b>1,226,004</b>	<b>1,226,004</b>	<b>1,119,767</b>	<b>1,285,907</b>

General Fund

**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 are 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	43,346	4,650	27,813	27,811	4,400
MAINTENANCE	45,255	7,500	23,540	26,102	11,650
SERVICES	43,289	49,852	49,852	40,713	42,836
CAPITAL OUTLAY	-	-	69,000	69,451	-
SUNDRIES	6,270	76,944	37,741	34,503	77,800
<b>TOTAL DEPT 148</b>	<b>138,160</b>	<b>138,946</b>	<b>207,946</b>	<b>198,580</b>	<b>136,686</b>

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
NONE	

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-148-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	26	-	-	48	-
5-148-204.00	POSTAGE	SUPPLIES	23	50	50	-	50
5-148-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	4,320	1,800	1,800	1,800	1,800
5-148-211.00	CLEANING AND JANITORIAL	SUPPLIES	36	250	250	250	-
5-148-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	628	250	250	250	250
5-148-250.00	OTHER SUPPLIES	SUPPLIES	1,747	2,300	2,300	2,300	2,300
5-148-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	37	-	-	219	250
5-148-306.00	OUTDOOR/STREET LIGHTING	MAINTENANCE	689	1,500	1,500	3,640	1,500
5-148-309.00	COMMUNICATION/PHOTO E	MAINTENANCE	2,727	-	256	256	400
5-148-310.00	LAND/GROUNDS	MAINTENANCE	130	2,000	2,000	1,000	2,000
5-148-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	4,004	2,500	2,244	3,447	2,500
5-148-318.00	RUNWAY MAINTENANCE	MAINTENANCE	-	-	-	-	-
5-148-350.00	OTHER MAINTENANCE	MAINTENANCE	37,668	1,500	17,540	17,540	5,000
5-148-401.00	ELECTRICAL	SERVICES	10,770	15,723	15,723	7,504	11,000
5-148-402.00	AUDITS/CONSULTANTS FEES	SERVICES	8,320	11,000	11,000	13,658	11,600
5-148-403.00	TELEPHONE	SERVICES	3,491	4,130	4,130	4,993	5,000
5-148-405.00	WATER	SERVICES	2,626	2,862	2,862	2,822	3,000
5-148-408.10	RENTALS/LEASES-FLEET	SERVICES	-	-	-	-	-
5-148-424.00	SERVICE CONTRACTS	SERVICES	13,022	11,237	11,237	6,836	6,836
5-148-450.00	OTHER SERVICES	SERVICES	5,061	4,900	4,900	4,900	5,400
5-148-715.00	OTHER CAPITAL	SUPPLIES	36,566	-	23,163	23,163	-
5-148-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	-
5-148-815.00	OTHER CAPITAL OUTLAY	CAPITAL	-	-	69,000	69,451	-
5-148-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,386	4,518	4,518	4,447	4,600
5-148-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	431	1,200	1,200	1,000	1,650
5-148-908.10	MILEAGE	SUNDRIES	-	400	400	150	300
5-148-910.00	BOARD/CMITTEE/VOLNTR RE	SUNDRIES	25	-	71	114	600
5-148-924.00	CONTINGENCY-RAMP GRANT	SUNDRIES	-	68,299	29,096	29,096	68,050
5-148-950.00	OTHER SUNDRY	SUNDRIES	1,428	2,527	2,456	(304)	2,600
<b>TOTAL DEPT 148 BEFORE ADJ</b>			<b>138,160</b>	<b>138,946</b>	<b>207,946</b>	<b>198,580</b>	<b>136,686</b>
ACCRUED COMP			-	-	-	-	-
<b>TOTAL DEPT 148 BUDGETARY BASIS</b>			<b>138,160</b>	<b>138,946</b>	<b>207,946</b>	<b>198,580</b>	<b>136,686</b>

General Fund

DEPT 148

*General Fund*

Fund 101

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**Dept 050 Communications/Public Safety Administration**

Public Safety

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. Beginning in FY22, all civilian personnel working for Police and Fire Departments are budgeted (salaries and benefits) in this department.

**Programs and Services**

<b>CITY COMMUNICATIONS</b>	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

**General Fund**

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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	26,652	26,322	26,322	26,764	494,212
SUPPLIES	61,754	42,083	42,083	41,983	42,283
MAINTENANCE	20,713	4,000	4,000	3,000	4,000
SERVICES	142,643	133,312	133,312	134,681	141,715
SUNDRIES	1,893	2,957	2,957	3,299	3,000
<b>TOTAL DEPT 050</b>	<b>253,655</b>	<b>208,674</b>	<b>208,674</b>	<b>209,727</b>	<b>685,210</b>
FTE COUNT	0.25	0.25	0.25	0.25	6.50

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
PERSONNEL REASSIGNED CIVILIAN PUBLIC SAFETY PERSONNEL TO DEPT 050	-

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-050-101.00	SALARIES & WAGES	PERSONNEL	19,001	18,665	18,665	18,935	326,221
5-050-103.00	OASDI/MEDICARE	PERSONNEL	1,328	1,433	1,433	1,448	25,200
5-050-103.02	MATCHING RETIREMENT	PERSONNEL	1,942	1,939	1,939	2,072	50,896
5-050-105.00	LONGEVITY PAY	PERSONNEL	-	-	-	-	2,128
5-050-106.00	MEDICAL INSURANCE	PERSONNEL	4,166	4,104	4,104	4,104	79,262
5-050-106.01	LIFE INSURANCE	PERSONNEL	77	70	70	71	1,243
5-050-106.02	LONG TERM DISABILITY	PERSONNEL	43	39	39	39	685
5-050-107.00	WORKERS' COMPENSATION	PERSONNEL	94	72	72	95	569
5-050-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	8,008
5-050-118.00	ACCRUED COMP TIME	PERSONNEL	-	-	-	-	-
5-050-202.00	FUEL	SUPPLIES	-	75	75	75	75
5-050-212.00	COMPUTER SUPPLIES	SUPPLIES	12,571	-	-	-	200
5-050-250.00	OTHER SUPPLIES	SUPPLIES	-	250	250	150	250
5-050-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	9,175	2,000	2,000	1,000	2,000
5-050-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	11,538	2,000	2,000	2,000	2,000
5-050-401.00	ELECTRICAL	SERVICES	3,640	3,888	3,888	3,439	3,600
5-050-424.00	SERVICE CONTRACTS	SERVICES	74,978	74,547	74,547	76,365	84,809
5-050-424.05	BVWACS	SERVICES	64,025	54,877	54,877	54,877	53,306
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	7,425	-	-	-	-
5-050-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,657	1,707	1,707	1,684	1,750
5-050-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	236	1,250	1,250	1,615	1,250
<b>TOTAL DEPT 050 BEFORE ADJ</b>			253,655	208,674	208,674	209,727	685,210
ACCRUED COMP			-	-	-	-	-
<b>TOTAL DEPT 050 AFTER ADJ</b>			253,655	208,674	208,674	209,727	685,210

General Fund

DEPT 050

*General Fund*

Fund 101

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## 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 citizens through programs sponsored by the department: 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 (CPAA): Alumni of the CPA program assists the department and its officers through volunteerism and community activities. The CPAA 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.	
OTHER	BEST PRACTICES: Examines citizen concern of police action, training, recruiting, and officer retention.	
	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	3,532,280	3,877,846	3,877,846	3,832,758	3,843,908
SUPPLIES	233,568	271,200	271,889	307,526	289,790
MAINTENANCE	73,689	77,000	77,000	102,454	76,750
SERVICES	341,403	337,585	337,585	317,569	396,968
CAPITAL OUTLAY	48,558	-	-	-	-
SUNDRIES	120,907	116,000	116,000	117,493	124,400
<b>TOTAL DEPT 151 BEFORE ADJ</b>	<b>4,350,404</b>	<b>4,679,631</b>	<b>4,680,320</b>	<b>4,677,800</b>	<b>4,731,816</b>
PERSONNEL - ACCRUED COMP	857	-	-	-	-
<b>TOTAL DEPT 151 AFTER ADJ</b>	<b>4,351,261</b>	<b>4,679,631</b>	<b>4,680,320</b>	<b>4,677,800</b>	<b>4,731,816</b>
FTE <u>FUNDED</u> COUNT	43.00	43.00	43.00	43.00	38.00

General Fund

**Decision Packages in FY22 Budget**

DESCRIPTION		TYPE	\$ AMOUNT
5-151-408.20	INCREASE IN VERF PAYMENTS	RECURRING	44,380
5-151-715.00	REPLACEMENT OF TASERS	RECURRING	28,290
	TOTAL DECISION PACKAGES IN DEPT BUDGET		<u>72,670</u>
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 240 VERF</u>			
	REPLACE OF POLICE VEHICLES (4-5 UNITS)	ONE-TIME	229,728
<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</u>			
	UPGRADE HVAC CONTROLS	ONE-TIME	19,355
	AUDIO/VISUAL UPGRADE - POLICE TRAINING ROOM	ONE-TIME	59,818
	AUDIO/VISUAL UPGRADE - POLICE COMMUNITY ROOM	ONE-TIME	5,997
<u>232 DONATIONS FUND</u>			
	AUDIO/VISUAL UPGRADE - CHIEF'S CONFERENCE ROOM	ONE-TIME	35,682

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-151-101.00	SALARIES & WAGES	PERSONNEL	2,455,273	2,688,389	2,688,389	2,641,281	2,537,745
5-151-102.00	OVERTIME PAY	PERSONNEL	174,557	180,000	180,000	219,169	180,000
5-151-103.00	OASDI/MEDICARE	PERSONNEL	164,098	220,682	220,682	172,123	208,926
5-151-103.02	MATCHING RETIREMENT	PERSONNEL	261,700	294,716	294,716	309,017	418,564
5-151-105.00	LONGEVITY PAY	PERSONNEL	5,725	6,450	6,450	6,416	3,225
5-151-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	3,620	3,600	3,600	3,570	4,200
5-151-106.00	MEDICAL INSURANCE	PERSONNEL	405,370	429,163	429,163	415,555	373,795
5-151-106.01	LIFE INSURANCE	PERSONNEL	9,773	9,870	9,870	9,820	9,566
5-151-106.02	LONG TERM DISABILITY	PERSONNEL	5,452	5,487	5,487	5,459	5,271
5-151-107.00	WORKERS' COMPENSATION	PERSONNEL	47,571	39,489	39,489	50,348	36,377
5-151-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	66,239
5-151-118.00	ACCRUED COMP TIME	PERSONNEL	(857)	-	-	-	-
5-151-202.00	FUEL	SUPPLIES	77,607	95,000	95,000	93,745	97,000
5-151-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	7	500	500	500	500
5-151-204.00	POSTAGE & FREIGHT	SUPPLIES	1,007	900	900	898	900
5-151-205.00	OFFICE SUPPLIES	SUPPLIES	7,477	5,300	5,300	5,254	8,600
5-151-206.00	EMPLOYEE RELATIONS	SUPPLIES	3,759	4,500	4,500	4,500	4,500
5-151-207.00	REPRODUCTION & PRINTING	SUPPLIES	5,911	5,500	5,500	4,479	5,500
5-151-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	41,758	20,000	40,000	40,000	40,000
5-151-209.00	EDUCATIONAL	SUPPLIES	-	-	-	-	-
5-151-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	13	50	50	-	50
5-151-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,951	1,750	1,750	1,429	1,750
5-151-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	42,724	85,900	65,900	55,000	44,200
5-151-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	524	500	1,189	1,168	2,500
5-151-218.00	PHOTOGRAPHY	SUPPLIES	29	500	500	-	250
5-151-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	868	1,000	1,000	998	1,000
5-151-223.00	SMALL APPLIANCES	SUPPLIES	1,325	200	200	200	200
5-151-229.00	POLICE EVIDENCE SUPPLIES	SUPPLIES	3,571	4,000	4,000	4,000	4,000
5-151-230.00	AMMO/GUN/TASER/MISC	SUPPLIES	19,739	32,000	32,000	32,000	32,000
5-151-250.00	OTHER SUPPLIES	SUPPLIES	1,142	2,500	2,500	2,255	2,500
5-151-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	53,887	55,000	55,000	80,990	55,000
5-151-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	-	-	-	-
5-151-309.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	70	2,000	2,000	1,914	2,000
5-151-310.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	-	-	-	-	-
5-151-312.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	19,732	19,500	19,500	19,500	19,500
5-151-350.00	COMMUNICATION/PHOTO EQUIPMENT	MAINTENANCE	-	500	500	50	250

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-151-401.00	ELECTRICAL	SERVICES	60,468	72,046	72,046	56,149	70,000
5-151-403.00	TELEPHONE	SERVICES	38,623	39,611	39,611	41,175	42,000
5-151-405.00	WATER	SERVICES	2,721	1,819	1,819	1,086	1,371
5-151-405.50	DRAINAGE CHARGE	SERVICES	656	787	787	787	787
5-151-406.00	SEWER	SERVICES	368	377	377	395	364
5-151-406.50	GARBAGE	SERVICES	586	-	-	-	-
5-151-406.60	DISPOSAL FEES	SERVICES	7	30	30	-	30
5-151-408.10	RENTALS/LEASES-FLEET	SERVICES	100	300	300	-	300
5-151-408.20	RENTALS/LEASES-VERF	SERVICES	124,980	124,980	124,980	124,980	187,548
5-151-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	286	500	500	500	500
5-151-411.00	CITY ATTORNEY'S FEES	SERVICES	3,016	3,000	3,000	3,000	3,000
5-151-415.00	JANITORIAL SERVICES	SERVICES	32,161	32,483	32,483	28,780	32,483
5-151-422.00	CONTRACT LABOR	SERVICES	33,630	-	-	-	-
5-151-424.00	SERVICE CONTRACTS	SERVICES	35,394	47,120	47,120	47,120	47,120
5-151-442.00	CONTRACT MOWING	SERVICES	2,438	2,382	2,382	2,300	2,965
5-151-450.00	OTHER SERVICES	SERVICES	5,968	12,150	12,150	11,297	8,500
5-151-702.00	BUILDINGS/BUILDING IMPRO	SUPPLIES	1,707	-	-	-	-
5-151-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	1,487	-	-	-	-
5-151-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	20,962	11,100	11,100	11,100	16,050
5-151-715.00	OTHER	SUPPLIES	-	-	-	50,000	28,290
5-151-815.00	OTHER CAPITAL OUTLAY	CAPITAL	48,558	-	-	-	-
5-151-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	55,564	57,000	57,000	62,039	63,900
5-151-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	23,541	35,000	35,000	35,000	35,000
5-151-908.10	MILEAGE	SUNDRIES	88	-	-	368	-
5-151-908.20	CONTINUING EDUCATION	SUNDRIES	6,431	10,000	10,000	10,000	10,000
5-151-910.00	BOARD/COMITTE/VOL	SUNDRIES	-	-	-	-	2,500
5-151-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	19,251	-	-	-	-
5-151-949.00	UNEMPLOYMENT	SUNDRIES	811	-	-	-	-
5-151-950.00	OTHER SUNDRY	SUNDRIES	875	1,000	1,000	1,000	1,000
5-151-950.11	CITIZEN POLICE ACADEMY-EX	SUNDRIES	2,285	5,000	5,000	5,000	5,000
5-151-950.21	CRIMINAL ENFORCEMENT	SUNDRIES	-	-	-	-	-
5-151-950.40	NARCOTICS ENFORCEMENT	SUNDRIES	4,000	4,000	4,000	1,000	4,000
5-151-950.50	SHOOTING RANGE EXPENSE	SUNDRIES	2,691	3,000	3,000	3,000	3,000
5-151-951.00	K-9 PROGRAM EXPENSE	SUNDRIES	5,371	1,000	1,000	86	-
<b>TOTAL DEPT 151 BEFORE ADJ</b>			<b>4,350,404</b>	<b>4,679,631</b>	<b>4,680,320</b>	<b>4,677,800</b>	<b>4,731,816</b>
ACCRUED COMP			857	-	-	-	-
<b>TOTAL DEPT 151 BUDGETARY BASIS</b>			<b>4,351,261</b>	<b>4,679,631</b>	<b>4,680,320</b>	<b>4,677,800</b>	<b>4,731,816</b>

General Fund



**Dept 152 Fire**

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

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	1,688,633	1,792,565	1,792,565	1,837,714	1,845,071
SUPPLIES	130,925	260,165	260,165	161,899	98,400
MAINTENANCE	95,461	90,500	90,500	151,057	115,000
SERVICES	145,390	175,882	175,882	196,223	235,207
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	106,539	103,470	103,470	94,723	107,650
<b>TOTAL DEPT 152 BEFORE ADJ</b>	<b>2,166,948</b>	<b>2,422,582</b>	<b>2,422,582</b>	<b>2,441,616</b>	<b>2,401,328</b>
PERSONNEL - ACCRUED COMP	(1)	-	-	-	-
<b>TOTAL DEPT 152 BUDGETARY BASIS</b>	<b>2,166,947</b>	<b>2,422,582</b>	<b>2,422,582</b>	<b>2,441,616</b>	<b>2,401,328</b>
<u>FTE FUNDED COUNT</u>	19.68	19.68	19.68	19.68	21.00

**Decision Packages in FY22 Budget**

	DESCRIPTION	TYPE	\$ AMOUNT
5-152-408.20	INCREASE IN VERF PAYMENTS FOR SCBA REPLACEMENT NOTE	RECURRING	62,373
	TOTAL DECISION PACKAGES IN DEPT BUDGET		62,373
	<u>101 GENERAL FUND TRANSFER OF EXCESS RESERVES TO 236 NONROUTINE FUND</u>		
	UPGRADE HVAC CONTROLS	ONE-TIME	10,557
	HVAC FOR HAZMAT TRAILER	ONE-TIME	15,830
	RESKIN METAL BUILDING	ONE-TIME	25,610
	NEW ROOF METAL BUILDING	ONE-TIME	11,250
	NEW ROOF FIRE STATION	ONE-TIME	94,683

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-152-101.00	SALARIES & WAGES	PERSONNEL	1,117,323	1,229,825	1,229,825	1,181,816	1,175,910
5-152-102.00	OVERTIME PAY	PERSONNEL	141,372	120,000	120,000	209,821	144,000
5-152-103.00	OASDI/MEDICARE	PERSONNEL	88,777	104,926	104,926	84,038	102,422
5-152-103.02	MATCHING RETIREMENT	PERSONNEL	127,580	132,795	132,795	149,156	204,983
5-152-105.00	LONGEVITY PAY	PERSONNEL	2,363	2,570	2,570	2,484	1,380
5-152-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	15,417	15,600	15,600	15,028	15,000
5-152-106.00	MEDICAL INSURANCE	PERSONNEL	155,235	159,081	159,081	158,731	145,043
5-152-106.01	LIFE INSURANCE	PERSONNEL	4,642	4,486	4,486	4,400	4,483
5-152-106.02	LONG TERM DISABILITY	PERSONNEL	2,580	2,495	2,495	2,447	2,480
5-152-106.10	HRA EXPENSE	PERSONNEL	6,743	-	-	2,655	-
5-152-107.00	WORKERS' COMPENSATION	PERSONNEL	26,600	20,787	20,787	27,138	19,068
5-152-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	30,302
5-152-118.00	ACCRUED COMP TIME	PERSONNEL	1	-	-	-	-
5-152-201.00	CHEMICALS	SUPPLIES	2,478	4,000	4,000	3,728	4,000
5-152-202.00	FUEL	SUPPLIES	13,153	16,000	16,000	16,423	17,000
5-152-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	2,301	3,000	3,000	2,105	5,000
5-152-204.00	POSTAGE & FREIGHT	SUPPLIES	411	1,000	1,000	609	1,000
5-152-205.00	OFFICE SUPPLIES	SUPPLIES	2,481	1,900	1,900	1,924	3,000
5-152-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,444	2,000	2,000	2,660	2,000
5-152-207.00	REPRODUCTION & PRINTING	SUPPLIES	3,234	3,000	3,000	1,801	3,000
5-152-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	36,082	52,400	52,400	35,000	32,000
5-152-209.00	EDUCATIONAL	SUPPLIES	4,463	4,000	4,000	3,590	4,000
5-152-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	9	-	-	-	-
5-152-211.00	CLEANING AND JANITORIAL	SUPPLIES	3,959	2,500	2,500	2,554	2,500
5-152-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	20,703	19,400	19,400	16,720	7,700
5-152-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	272	500	500	409	2,500
5-152-217.00	FIRE DEPT-GROCERIES/MISC	SUPPLIES	777	1,300	1,300	1,119	1,300
5-152-218.00	PHOTOGRAPHY	SUPPLIES	42	400	400	350	400
5-152-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	7,857	7,500	7,500	5,494	7,500
5-152-223.00	SMALL APPLIANCES	SUPPLIES	1,166	1,000	1,000	147	1,000
5-152-230.00	AMMUNITION/GUNS	SUPPLIES	-	500	500	-	500
5-152-250.00	OTHER SUPPLIES	SUPPLIES	3,997	4,000	4,000	3,716	4,000
5-152-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	47,531	36,000	36,000	97,507	60,000
5-152-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	17,397	30,000	30,000	23,154	30,000
5-152-304.10	PPE TESTING & REPAIR	MAINTENANCE	7,952	10,000	10,000	10,625	10,000
5-152-309.00	COMMUNICATION/PHOTO EQUIP	MAINTENANCE	-	2,000	2,000	2,521	2,500
5-152-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	22,581	12,000	12,000	17,000	12,000
5-152-313.00	COMPUTER/OFFICE EQUIPMENT	MAINTENANCE	-	-	-	-	-
5-152-350.00	OTHER MAINTENANCE	MAINTENANCE	-	500	500	250	500

General Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-152-401.00	ELECTRICAL	SERVICES	40,515	40,553	40,553	39,076	44,026
5-152-403.00	TELEPHONE	SERVICES	8,106	9,841	9,841	9,970	9,900
5-152-404.00	GAS	SERVICES	2,473	2,792	2,792	3,281	3,071
5-152-405.00	WATER	SERVICES	1,289	1,640	1,640	1,162	1,448
5-152-405.50	DRAINAGE CHARGE	SERVICES	2,354	2,825	2,825	2,825	2,825
5-152-406.00	SEWER	SERVICES	1,768	2,115	2,115	1,682	2,009
5-152-406.50	GARBAGE	SERVICES	3,593	2,747	2,747	2,747	2,747
5-152-406.60	DISPOSAL FEES	SERVICES	39	-	-	33	100
5-152-408.10	RENTALS/LEASES-FLEET	SERVICES	510	1,000	1,000	888	-
5-152-408.20	RENTALS & LEASES-VERF	SERVICES	10,718	10,718	10,718	10,718	73,091
5-152-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	-	200	200	-	-
5-152-410.00	PHYSICALS	SERVICES	-	33,000	33,000	26,775	27,389
5-152-415.00	JANITORIAL SERVICES	SERVICES	4,199	4,241	4,241	5,984	4,241
5-152-422.00	CONTRACT LABOR	SERVICES	29,693	-	-	25,500	-
5-152-424.00	SERVICE CONTRACTS	SERVICES	37,227	61,850	61,850	63,903	62,000
5-152-442.00	CONTRACT MOWING	SERVICES	1,375	1,360	1,360	924	1,360
5-152-450.00	OTHER SERVICES	SERVICES	1,531	1,000	1,000	755	1,000
5-152-702.00	BUILDINGS/BUILDING IMPRO	SUPPLIES	9,450	54,500	54,500	39,000	-
5-152-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	-	3,000	3,000	3,550	-
5-152-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	16,646	24,854	24,854	-	-
5-152-715.00	OTHER CAPITAL	SUPPLIES	-	53,411	53,411	21,000	-
5-152-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	15,711	16,170	16,170	16,054	16,550
5-152-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	26,286	30,500	30,500	20,000	30,500
5-152-908.10	MILEAGE	SUNDRIES	1,014	1,500	1,500	600	1,500
5-152-929.00	FIRE FIGHTERS' PENSION	SUNDRIES	57,619	55,000	55,000	50,660	58,800
5-152-939.00	MOVING/HOUSING EXPENSE	SUNDRIES	5,817	-	-	6,363	-
5-152-950.00	OTHER SUNDRY	SUNDRIES	91	300	300	1,046	300
<b>TOTAL DEPT 152 BEFORE ADJ</b>			<b>2,166,948</b>	<b>2,422,582</b>	<b>2,422,582</b>	<b>2,441,616</b>	<b>2,401,328</b>
ACCRUED COMP			(1)	-	-	-	-
<b>TOTAL DEPT 152 BUDGETARY BASIS</b>			<b>2,166,947</b>	<b>2,422,582</b>	<b>2,422,582</b>	<b>2,441,616</b>	<b>2,401,328</b>

General Fund

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.09	INTERFUND TRNSF-HOTEL/A	TRN-IN	(30,000)	-	-	-	(60,000)
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRN-IN	(1,875,287)	(1,925,367)	(1,925,367)	(1,842,307)	(1,851,332)
6-000-602.03	INTERFUND TRNF-AIRPORT	TRN-OUT	20,608	22,500	22,500	-	105,000
6-000-602.27	INTERFUND TRNSF-FEMA RE	TRN-OUT	-	-	-	-	-
6-000-602.33	INTERFUND TRNSF-COURT T	TRN-IN	(14,719)	(18,000)	(18,000)	(16,910)	(18,000)
6-000-602.35	INTERFUND TRNF - FD GRAN	TRN-OUT	-	17,707	17,707	-	-
6-000-602.40	INTERFUND TRNSF-VERF FU	TRN-OUT	302,903	-	-	19,512	557,206
6-000-602.52	INTERFUND TRNSF-BCDC CA	TRN-OUT	-	-	-	-	-
6-000-602.60	INTERFUND TRNSF-BCPF	TRN-OUT	40,000	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	TRN-IN	(382,099)	(402,338)	(402,338)	(382,000)	(301,682)
6-000-604.00	INTERFUND TRNF-WATER	TRN-IN	(353,537)	(372,262)	(372,262)	(353,445)	(292,380)
6-000-605.00	INTERFUND TRNF-SEWER	TRN-IN	(223,345)	(235,175)	(235,175)	(223,287)	(251,914)
6-000-606.00	INTERFUND TRNF-SANITATI	TRN-IN	(327,336)	(319,614)	(319,614)	(302,069)	(292,738)
6-000-625.00	INTERFUND TRNSF-BCDC	TRN-IN	(171,050)	(277,000)	(277,000)	(250,421)	(152,045)
6-000-623.40	INTERFUND TRNSF-PARKS C.	TRN-OUT	-	-	-	-	-
6-000-662.00	INTERFUND TRNSF-EQUIPM	TRN-OUT	-	-	-	-	433,379
<b>TOTAL NET TRANSFERS BEFORE BCDC &amp; BONDS</b>			(3,013,862)	(3,509,549)	(3,509,549)	(3,350,927)	(2,124,506)
	BCDC-PAYMENT FROM COMPONENT UNIT		171,050	277,000	277,000	250,421	152,045
	BOND PROCEEDS		-	-	-	-	-
<b>TOTAL NET TRANSFERS</b>			(2,842,812)	(3,232,549)	(3,232,549)	(3,100,506)	(1,972,461)

TRANSFERS

General Fund

Fund 101

**Transfers Out Detail - Excess Cash Reserves**

GL#	DESCRIPTION	PURPOSE	FY22 BUDGET	
6-000-602.40	INTERFUND TRNSF-VERF FUND	122 - NEW TRUCK FOR BUILDING INSPECTOR	23,175	
		131 - REPLACE UNIT 24 2008 FORD 3/4 TON	46,350	
		141 - REPLACE UNIT 273 2005 LOADER/BACKHOE	123,497	
		144 - REPLACE UNIT 326 2006 TORO MOWER	27,925	
		144 - REPLACE UNIT 134 2010 JD BUNKER RAKE	18,972	
		144 - REPLACE UNIT 975 2004 FORD PICKUP	28,428	
		151 - POLICE VEHICLES	229,728	
		154 - REPLACE UNIT 27 2013 FORD CREW	59,131	
		TOTAL	557,206	
		6-000-662.00	INTERFUND TRNSF-EQUIPMENT FUND	100 - BB ELECTRIC LINE BURIAL TO FAMILY PARK BAL
131 - MAINTENANCE BLD DEMO (IN-HOUSE)	10,000			
133 - REPAINT FINANCE AREA	21,630			
141 - REPLACE UNIT 208 2007 ZERO MOWER	10,000			
144 - PARKS DEPT ROOF COATING/REPAIRS	28,000			
151 - PD HVAC CONTROL UPGRADES	19,355			
151 - AUDIO/VISUAL UPGRADE TRAINING ROOM	59,818			
151 - AUDIO/VISUAL UPGRADE COMMUNITY ROOM	5,997			
152 - HVAC FOR HAZMAT TRAILER	15,830			
152 - RESKIN METAL BUILDING	25,610			
152 - NEW ROOF METAL BUILDING	11,250			
152 - NEW ROOF FIRE STATION	94,683			
152 - HVAC CONTROL UPGRADES FIRE	10,557			
172 - NEW FIRE WALL	25,000			
TOTAL	433,379			
TOTAL EXCESS CASH RESERVE USE				990,585

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

**General Fund Sub-Funds**

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**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	8,651	10,000	10,000	2,000	10,000
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,651</b>	<b>10,000</b>	<b>10,000</b>	<b>2,000</b>	<b>10,000</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	8,651	10,000	10,000	2,000	10,000
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,651</b>	<b>10,000</b>	<b>10,000</b>	<b>2,000</b>	<b>10,000</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>					
	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Police Department Grants Fund**

(1) UNASSIGNED

DEPT 100

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	8,651	10,000	10,000	2,000	10,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>8,651</b>	<b>10,000</b>	<b>10,000</b>	<b>2,000</b>	<b>10,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-102.00	OVERTIME PAY	PUBLIC SAFETY	8,651	10,000	10,000	2,000	10,000
<b>TOTAL EXPENDITURES</b>			<b>8,651</b>	<b>10,000</b>	<b>10,000</b>	<b>2,000</b>	<b>10,000</b>

*Police Department Grants Fund*

Fund 222

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	2,287	2,844	2,844	28,940	3,000
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,287</b>	<b>2,844</b>	<b>2,844</b>	<b>28,940</b>	<b>3,000</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	2,287	2,844	2,844	28,940	3,000
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,287</b>	<b>2,844</b>	<b>2,844</b>	<b>28,940</b>	<b>3,000</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>					
	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Motorcycle/PD Equipment Fund**

(1) UNASSIGNED

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	2,287	2,844	2,844	28,940	3,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>2,287</b>	<b>2,844</b>	<b>2,844</b>	<b>28,940</b>	<b>3,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-208.00	CLOTHING/PERS PROTECTIVE	PUBLIC SAFETY	2,287	2,844	2,844	28,940	3,000
<b>TOTAL EXPENDITURES</b>			<b>2,287</b>	<b>2,844</b>	<b>2,844</b>	<b>28,940</b>	<b>3,000</b>

**Motorcycle/PD Equipment Fund**

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	3,425	3,400	3,400	3,107	3,200
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,425</b>	<b>3,400</b>	<b>3,400</b>	<b>3,107</b>	<b>3,200</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	1,150	7,200	7,200	1,966	7,500
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,150</b>	<b>7,200</b>	<b>7,200</b>	<b>1,966</b>	<b>7,500</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,275</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>1,141</b>	<b>(4,300)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>2,275</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>1,141</b>	<b>(4,300)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>5,509</b>	<b>7,784</b>	<b>7,784</b>	<b>7,784</b>	<b>8,925</b>
NET CHANGE IN FUND BALANCE	2,275	(3,800)	(3,800)	1,141	(4,300)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>7,784</b>	<b>3,984</b>	<b>3,984</b>	<b>8,925</b>	<b>4,625</b>

**Public Safety Training/Grant Fund**

(1) UNASSIGNED

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	3,425	3,400	3,400	3,107	3,200
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>3,425</b>	<b>3,400</b>	<b>3,400</b>	<b>3,107</b>	<b>3,200</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-102.00	OVERTIME PAY	PUBLIC SAFETY	-	-	-	-	-
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	1,150	7,200	7,200	1,966	7,500
5-100-908.52	SEMINARS/MEMBERSHIP/TR	PUBLIC SAFETY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>1,150</b>	<b>7,200</b>	<b>7,200</b>	<b>1,966</b>	<b>7,500</b>

*Public Safety Training/Grant Fund*

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	2,511,783	-	-	(16,749)	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,511,783</b>	<b>-</b>	<b>-</b>	<b>(16,749)</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	1,231,347	-	-	12,294	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	1,572,654	-	-	7,051	-
<b>TOTAL EXPENDITURES</b>	<b>2,804,001</b>	<b>-</b>	<b>-</b>	<b>19,345</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(292,218)</b>	<b>-</b>	<b>-</b>	<b>(36,094)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	701,186	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>701,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>408,968</b>	<b>-</b>	<b>-</b>	<b>(36,094)</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>135,140</b>	<b>544,108</b>	<b>544,108</b>	<b>544,108</b>	<b>508,014</b>
NET CHANGE IN FUND BALANCE	408,968	-	-	(36,094)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>544,108</b>	<b>544,108</b>	<b>544,108</b>	<b>508,014</b>	<b>508,014</b>
(1) UNASSIGNED	544,108	544,108	544,108	508,014	508,014

**FEMA Disaster Relief Fund**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-530.00	INSURANCE PROCEEDS	INSURANCE PRO	-	-	-	-	-
4-533.00	GRANT REVENUE-FEMA	INTERGOV	919,228	-	-	(16,749)	-
4-534.00	GRANT REVENUE	INTERGOV	1,592,555	-	-	-	-
4-590.00	MISCELLANEOUS REVENUES	MISC	-	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>2,511,783</b>	<b>-</b>	<b>-</b>	<b>(16,749)</b>	<b>-</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AUDITS/CONSULTANTS FEES	HWYS & STREETS	91,413	-	-	-	-
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	1,139,934	-	-	12,294	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	1,449,348	-	-	7,051	-
5-100-815.44	PARK IMPROV-HP TRAIL/FP B	CAPITAL OUTLAY	123,306	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>2,804,001</b>	<b>-</b>	<b>-</b>	<b>19,345</b>	<b>-</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 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	701,186	-	-	-	-
6-000-683.00	OTHER SOURCES-BOND PROC	DEBT ISSUANCE	-	-	-	-	-
<b>TOTAL TRANSFERS</b>			<b>701,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**FEMA Disaster Relief Fund**



**Financial Statement**

**Donations Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	217,141	81,000	81,000	92,090	76,500
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>217,141</b>	<b>81,000</b>	<b>81,000</b>	<b>92,090</b>	<b>76,500</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	45,253	18,500	18,500	27,516	13,500
GENERAL GOVERNMENT	66,203	55,000	55,000	55,000	55,000
HEALTH AND WELFARE	43,247	3,000	3,000	16,349	12,000
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	6,467	38,000	38,000	28,814	37,000
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>161,170</b>	<b>114,500</b>	<b>114,500</b>	<b>127,679</b>	<b>117,500</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>55,971</b>	<b>(33,500)</b>	<b>(33,500)</b>	<b>(35,589)</b>	<b>(41,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>55,971</b>	<b>(33,500)</b>	<b>(33,500)</b>	<b>(35,589)</b>	<b>(41,000)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>228,237</b>	<b>284,208</b>	<b>284,208</b>	<b>284,208</b>	<b>248,619</b>
NET CHANGE IN FUND BALANCE	55,971	(33,500)	(33,500)	(35,589)	(41,000)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>284,208</b>	<b>250,708</b>	<b>250,708</b>	<b>248,619</b>	<b>207,619</b>
(1) UNASSIGNED	266,035	226,935	226,935	214,846	173,846

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-529.20	DONATIONS	DONATIONS	-	-	-	-	10,000
4-529.25	DONATIONS-DOWNTOWN IM	DONATIONS	76,940	50,000	50,000	8,312	35,000
4-529.26	DONATIONS-SIP/SWIRL	DONATIONS	-	-	-	31,906	-
4-529.44	DONATIONS-PARKS DEPARTM	DONATIONS	2,000	-	-	1,872	500
4-529.46	DONATIONS/LIBRARY	DONATIONS	97,091	15,000	15,000	20,000	15,000
4-529.55	DONATIONS-AQUATICS	DONATIONS	219	-	-	-	-
4-529.97	DONATIONS-FIRE DEPARTME	DONATIONS	2,958	500	500	10,500	500
4-529.98	DONATIONS-POLICE DEPARTI	DONATIONS	1,600	500	500	2,500	500
4-529.99	DONATIONS-ANIMAL SHELTE	DONATIONS	36,334	15,000	15,000	17,000	15,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>217,141</b>	<b>81,000</b>	<b>81,000</b>	<b>92,090</b>	<b>76,500</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-205.54	OFFICE SUPPLIES-ANIMAL	HEALTH/WELF	-	-	-	500	-
5-100-208.54	CLOTHING/PER PROT EQUIP-	PUBLIC SAFETY	-	-	-	3,600	-
5-100-212.46	COMPUTER SUPPLIES-LIBRAR	CULTURE & REC	7,375	500	500	-	-
5-100-214.00	LIBRARY READING PROGRAM	CULTURE & REC	5,900	2,000	2,000	-	2,000
5-100-224.00	LIBRARY CIRCULATION ITEMS	PUBLIC SAFETY	200	-	-	-	-
5-100-230.00	AMMO/GUN/TASER/MISC	PUBLIC SAFETY	-	-	-	7,450	-
5-100-250.01	OTHER SUPPLIES - PARKS	CULTURE & REC	-	-	-	500	500
5-100-250.02	OTHER SUPPLIES - FIRE	PUBLIC SAFETY	-	1,000	1,000	-	500
5-100-250.03	OTHER SUPPLIES - POLICE	PUBLIC SAFETY	-	1,000	1,000	-	500
5-100-250.04	OTHER SUPPLIES - ANIMAL SF	HEALTH/WELF	3,441	2,000	2,000	2,000	2,000
5-100-250.06	OTHER SUPPLIES-AQUATICS	CULTURE & REC	-	-	-	-	-
5-100-250.46	OTHER SUPPLIES-LIBRARY	CULTURE & REC	4,229	1,000	1,000	500	1,000
5-100-409.54	ADVERTISEMENTS/LEGAL NO	HEALTH/WELF	492	-	-	-	-
5-100-416.00	VETERNARIAN SERVICES-A SF	HEALTH/WELF	11,062	1,000	1,000	12,000	10,000
5-100-450.46	OTHER SERVICES-LIBRARY	CULTURE & REC	1,999	-	-	-	-
5-100-450.54	OTHER SERVICES-ANIMAL SEF	HEALTH/WELF	150	-	-	-	-
5-100-702.46	BUILDINGS-LIBRARY	CULTURE & REC	7,072	-	-	-	-
5-100-710.54	ANIMAL SHELTER-STOR CONT	HEALTH/WELF	12,503	-	-	-	-
5-100-712.46	OFFICE FURN/EQUIP - LIBRAR	CULTURE & REC	6,843	-	-	14,685	10,000
5-100-713.51	VEH/EQUIP-POLICE	PUBLIC SAFETY	-	-	-	6,247	-
5-100-713.54	VEH/EQUIP-ANIMAL	HEALTH/WELF	-	-	-	1,849	-
5-100-715.44	OTHER CAPITAL-PARKS	CULTURE & REC	3,895	-	-	1,206	-
5-100-715.46	OTHER CAPITAL-LIBRARY	CULTURE & REC	6,675	15,000	15,000	10,625	-
5-100-715.51	OTHER CAPITAL-POLICE	PUBLIC SAFETY	-	36,000	36,000	1,400	36,000
5-100-715.52	OTHER CAPITAL-FIRE	PUBLIC SAFETY	5,958	-	-	10,117	-
5-100-715.54	OTHER CAPITAL-ANIMAL SHE	HEALTH/WELF	15,600	-	-	-	-
5-100-946.00	LIBRARY SPECIAL EVENTS	CULTURE & REC	1,266	-	-	-	-
5-100-951.00	K-9 PROGRAM EXPENSE	PUBLIC SAFETY	309	-	-	-	-
5-100-959.10	DOWNTOWN IMPROVEMENT	GEN GOVT	66,203	55,000	55,000	55,000	55,000
<b>TOTAL EXPENDITURES</b>			<b>161,170</b>	<b>114,500</b>	<b>114,500</b>	<b>127,679</b>	<b>117,500</b>

Donations Fund

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	250	356,629	356,629	1,000	2,500
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>250</b>	<b>356,629</b>	<b>356,629</b>	<b>1,000</b>	<b>2,500</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	250	374,336	374,336	1,000	2,500
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>250</b>	<b>374,336</b>	<b>374,336</b>	<b>1,000</b>	<b>2,500</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(17,707)</b>	<b>(17,707)</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	17,707	17,707	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>17,707</b>	<b>17,707</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fire Department Grants Fund

(1) UNASSIGNED

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-521.00	GRANT REVENUES	INTERGOV	250	356,629	356,629	1,000	2,500
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			250	356,629	356,629	1,000	2,500

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-209.00	EDUCATIONAL	PUBLIC SAFETY	250	2,500	2,500	1,000	2,500
5-100-712.00	EQUIPMENT	PUBLIC SAFETY	-	371,836	371,836	-	-
<b>TOTAL EXPENDITURES</b>			250	374,336	374,336	1,000	2,500

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	PUBLIC SAFETY	-	17,707	17,707	-	-
<b>TOTAL TRANSFERS-IN</b>			-	17,707	17,707	-	-

**Fire Department Grants Fund**

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES</b>					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	28,000
GENERAL GOVERNMENT	5,375	104,351	104,351	-	231,630
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	10,000
PUBLIC SAFETY	-	-	-	-	161,455
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	106,645
<b>TOTAL EXPENDITURES</b>	5,375	104,351	104,351	-	537,730
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	(5,375)	(104,351)	(104,351)	-	(537,730)
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	433,379
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	-	-	-	-	433,379
<b>NET REV, EXP, &amp; OTHER</b>	(5,375)	(104,351)	(104,351)	-	(104,351)
<b>FUND BALANCES - BEGINNING</b>	109,726	104,351	104,351	104,351	104,351
NET CHANGE IN FUND BALANCE	(5,375)	(104,351)	(104,351)	-	(104,351)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	104,351	-	-	104,351	-

Capital/Non-Routine Items Fund

(1) UNASSIGNED 104,351 - - 104,351 -

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-450.00	OTHER SERVICES	GENERAL GOVT	5,375	-	-	-	-
5-100-702.00	BUILDINGS/BUILDING IMPROV	GENERAL GOVT	-	104,351	104,351	-	21,630
5-100-702.31	BUILDINGS-MAINTENANCE	GENERAL GOVT	-	-	-	-	10,000
5-100-702.44	BUILDINGS-PARKS	CULTURE & REC	-	-	-	-	28,000
5-100-702.51	BUILDINGS-POLICE	PUBLIC SAFETY	-	-	-	-	19,355
5-100-702.52	BUILDINGS/BLDG IMPROV-F	PUBLIC SAFETY	-	-	-	-	142,100
5-100-713.41	VEHICLES/LARGE EQUIP-STR	HIGH/STREETS	-	-	-	-	10,000
5-100-715.00	OTHER CAPITAL	GENERAL GOVT	-	-	-	-	200,000
5-100-810.51	MACHINERY/EQUIPMENT-IV	CAPITAL OUTLAY	-	-	-	-	65,815
5-100-810.52	MACHINERY/EQUIPMENT-IV	CAPITAL OUTLAY	-	-	-	-	15,830
5-100-812.72	OFFICE FURN/EQUIP-IT DEP'	CAPITAL OUTLAY	-	-	-	-	25,000
5-100-813.31	VEHICLES-MAINT DEPT	CAPITAL OUTLAY	-	-	-	-	-
5-100-813.44	VEHICLES/LARGE EQUIPME	CAPITAL OUTLAY	-	-	-	-	-
5-100-813.51	VEHICLES-POLICE DEPT	CAPITAL OUTLAY	-	-	-	-	-
5-100-813.54	VEHICLES-ANIMAL CONTROL	CAPITAL OUTLAY	-	-	-	-	-
5-100-815.00	OTHER CAPITAL-FIRE	CAPITAL OUTLAY	-	-	-	-	-
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	-	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			5,375	104,351	104,351	-	537,730

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	-	-	-	-	433,379
6-000-623.20	INTERFUND TRNSF-DONATIC	TRANSFER IN	-	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC	TRANSFER IN	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			-	-	-	-	433,379

**Capital/Non-Routine Items Fund**

**Financial Statement**

**Tourism and Marketing Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	153,617	252,973	252,973	194,790	284,775
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	2,708	1,000	1,000	3,150	2,550
MISCELLANEOUS	508	-	-	1,533	498
<b>TOTAL REVENUES</b>	<b>156,833</b>	<b>253,973</b>	<b>253,973</b>	<b>199,473</b>	<b>287,823</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	707,644	821,801	857,448	811,547	1,051,791
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>707,644</b>	<b>821,801</b>	<b>857,448</b>	<b>811,547</b>	<b>1,051,791</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(550,811)</b>	<b>(567,828)</b>	<b>(603,475)</b>	<b>(612,074)</b>	<b>(763,968)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	621,625	305,500	341,147	383,647	764,000
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>621,625</b>	<b>305,500</b>	<b>341,147</b>	<b>383,647</b>	<b>764,000</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>70,814</b>	<b>(262,328)</b>	<b>(262,328)</b>	<b>(228,427)</b>	<b>32</b>
<b>FUND BALANCES - BEGINNING</b>	<b>162,803</b>	<b>234,169</b>	<b>234,169</b>	<b>234,169</b>	<b>5,742</b>
NET CHANGE IN FUND BALANCE	70,814	(262,328)	(262,328)	(228,427)	32
ACCRUED COMP	552	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>234,169</b>	<b>(28,159)</b>	<b>(28,159)</b>	<b>5,742</b>	<b>5,774</b>
(1) UNASSIGNED	(23,584)	(23,584)	(23,584)	15,793	42,371

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-518.00	RENTAL INCOME-BULLOCK B/	CHGS FOR SVCS	12,695	12,362	12,362	20,348	40,000
4-518.10	RENTAL INCOME-THEATER	CHGS FOR SVCS	6,495	5,000	5,000	6,762	14,000
4-518.20	RENTAL INCOME-BALLROOM	CHGS FOR SVCS	-	5,000	5,000	-	-
4-519.00	CULTURAL ARTS REVENUE	CHGS FOR SVCS	102,570	172,111	172,111	140,000	180,000
4-520.00	PROGRAMMING SPONSORSH	CHGS FOR SVCS	3,500	-	-	90	-
4-522.00	ADV REVENUE-VISITORS GUI	CHGS FOR SVCS	9,480	35,000	35,000	15,590	30,000
4-522.10	ADV REVENUE-CO-OP ADS	CHGS FOR SVCS	-	3,500	3,500	-	-
4-529.20	DONATIONS	DONATIONS	1,848	-	-	150	150
4-531.00	VISITOR CENTER ITEM SALES	DONATIONS	860	1,000	1,000	3,000	2,400
4-590.00	MISCELLANEOUS REVENUES	MISC	508	-	-	1,533	498
4-740.10	CONCESSION REVENUE	CHGS FOR SVCS	18,877	20,000	20,000	9,000	10,775
4-740.15	CONCESSION BEER/WINE	CHGS FOR SVCS	-	-	-	3,000	10,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>156,833</b>	<b>253,973</b>	<b>253,973</b>	<b>199,473</b>	<b>287,823</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-101.00	SALARIES & WAGES	CULTURE & REC	141,029	197,966	197,966	185,210	188,180
5-100-102.00	OVERTIME PAY	CULTURE & REC	296	-	-	1,373	-
5-100-103.00	OASDI/MEDICARE	CULTURE & REC	10,723	15,188	15,188	13,147	14,442
5-100-103.02	MATCHING RETIREMENT	CULTURE & REC	11,751	16,586	16,586	16,236	23,731
5-100-105.00	LONGEVITY PAY	CULTURE & REC	214	373	373	373	370
5-100-106.00	MEDICAL INSURANCE	CULTURE & REC	15,854	19,202	19,202	19,202	22,614
5-100-106.01	LIFE INSURANCE	CULTURE & REC	367	599	599	546	581
5-100-106.02	LONG TERM DISABILITY	CULTURE & REC	203	332	332	303	318
5-100-107.00	WORKERS' COMPENSATION	CULTURE & REC	353	277	277	335	232
5-100-116.00	SALARIES/WAGES CONTINGE	CULTURE & REC	-	-	-	922	3,738
5-100-118.00	ACCRUED COMP TIME	CULTURE & REC	(552)	-	-	-	-
5-100-204.00	POSTAGE	CULTURE & REC	3,424	1,500	1,500	3,500	4,000
5-100-205.00	OFFICE SUPPLIES	CULTURE & REC	660	200	200	250	250
5-100-206.00	EMPLOYEE RELATIONS	CULTURE & REC	68	200	200	150	250
5-100-207.00	REPRODUCTION & PRINTING	CULTURE & REC	3,045	1,500	1,500	1,200	1,500
5-100-212.00	COMPUTER EQUIPMENT & SI	CULTURE & REC	1,671	500	500	3,000	2,000
5-100-213.00	COMMUNICATIONS EQUIPMI	CULTURE & REC	-	-	-	135	-
5-100-216.00	RESALE ITEMS-CONCESSIONS	CULTURE & REC	2,284	5,000	5,000	3,600	7,500
5-100-216.20	RESALE ITEMS-VISITOR CENTI	CULTURE & REC	1,198	1,500	1,500	1,500	2,000
5-100-216.30	RESALE ITEMS-BEER/WINE	CULTURE & REC	12,544	15,000	15,000	15,000	15,000
5-100-221.00	SAFETY/FIRST AID SUPPLIES	CULTURE & REC	-	-	-	300	300
5-100-250.00	OTHER SUPPLIES	CULTURE & REC	1,746	975	975	2,000	2,500

Tourism and Marketing Fund



**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-312.00	BUILDINGS/APPLIANCES	CULTURE & REC	8,032	3,500	3,500	3,500	750
5-100-317.00	WAYFINDING SIGNAGE	CULTURE & REC	-	-	-	-	5,000
5-100-350.00	OTHER MAINTENANCE	CULTURE & REC	621	1,000	1,000	500	1,000
5-100-401.00	ELECTRICAL	CULTURE & REC	16,698	20,370	20,370	20,216	19,830
5-100-402.00	AUDITS/CONSULTANT FEES	CULTURE & REC	-	-	-	-	-
5-100-403.00	TELEPHONE	CULTURE & REC	7,011	6,488	6,488	11,324	6,600
5-100-404.00	GAS	CULTURE & REC	1,538	2,000	2,000	3,100	1,778
5-100-405.00	WATER	CULTURE & REC	1,186	1,372	1,372	686	1,200
5-100-405.50	DRAINAGE CHARGE	CULTURE & REC	99	132	132	143	132
5-100-406.00	SEWER	CULTURE & REC	239	443	443	292	415
5-100-406.50	GARBAGE	CULTURE & REC	189	-	-	-	-
5-100-408.00	RENTALS & LEASES	CULTURE & REC	38,328	38,328	38,328	38,328	38,330
5-100-409.00	ADVERTISING & PROMOTION	CULTURE & REC	178,162	229,250	264,897	265,000	320,000
5-100-409.50	VISITOR GUIDE EXPENSE	CULTURE & REC	27,850	5,000	5,000	24,617	30,000
5-100-415.00	JANITORIAL SERVICES	CULTURE & REC	4,695	5,000	5,000	5,000	10,000
5-100-424.00	SERVICE CONTRACTS	CULTURE & REC	35,056	35,500	35,500	35,000	60,000
5-100-450.00	OTHER SERVICES	CULTURE & REC	28,786	15,000	15,000	8,000	22,000
5-100-715.00	OTHER CAPITAL	CULTURE & REC	30,433	-	-	-	-
5-100-901.00	LIAB/CASUALTY INSURANCE	CULTURE & REC	13	-	-	59	100
5-100-908.00	SEMINARS/MEMBERSHIP/TR	CULTURE & REC	7,087	6,000	6,000	6,500	30,000
5-100-908.10	MILEAGE	CULTURE & REC	954	2,000	2,000	1,000	1,500
5-100-910.00	BOARD/CMITTEE/VLNTR REL/	CULTURE & REC	1,178	1,500	1,500	2,500	2,250
5-100-949.00	UNEMPLOYMENT	CULTURE & REC	170	-	-	-	-
5-100-949.10	CULTURAL ARTS EXPENSE	CULTURE & REC	102,756	161,895	161,895	105,000	175,000
5-100-949.20	FACILITY RENTAL EXPENSE	CULTURE & REC	3,702	6,000	6,000	6,000	12,000
5-100-950.00	OTHER SUNDRY	CULTURE & REC	5,431	4,125	4,125	6,500	4,400
5-100-953.00	SPONSORSHIP INCENTIVES	CULTURE & REC	-	-	-	-	20,000
<b>TOTAL DEPT 100 BEFORE ADJ</b>			707,092	821,801	857,448	811,547	1,051,791
<b>ACCRUED COMP</b>			552	-	-	-	-
<b>TOTAL DEPT 100 BUDGETARY BASIS</b>			707,644	821,801	857,448	811,547	1,051,791
<b>FTE FUNDED COUNT</b>			4.63	4.63	4.63	4.63	4.56

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.09	INTERFUND TRNSF-HOTEL/M	TRANSFER IN	610,625	305,500	305,500	340,500	764,000
6-000-601.10	INTERFUND TRNSF-HOT TAX-	TRANSFER IN	-	-	35,647	35,647	-
6-000-626.00	INTERFUND TRNSF-HOT TAX-	TRANSFER IN	11,000	-	-	7,500	-
<b>TOTAL TRANSFERS</b>			621,625	305,500	341,147	383,647	764,000

*Tourism and Marketing Fund*

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**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	2,832,375	2,784,323	2,784,323	2,806,687	2,313,200
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	17,370	11,000	11,000	5,000	5,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,849,745</b>	<b>2,795,323</b>	<b>2,795,323</b>	<b>2,811,687</b>	<b>2,318,200</b>
<b>EXPENDITURES</b>					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	636,018	615,901	615,901	611,060	654,905
PRINCIPAL RETIREMENT	2,138,552	2,179,422	2,179,422	2,179,422	1,739,653
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,774,570</b>	<b>2,795,323</b>	<b>2,795,323</b>	<b>2,790,482</b>	<b>2,394,558</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>75,175</b>	<b>-</b>	<b>-</b>	<b>21,205</b>	<b>(76,358)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>75,175</b>	<b>-</b>	<b>-</b>	<b>21,205</b>	<b>(76,358)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>619,970</b>	<b>695,145</b>	<b>695,145</b>	<b>695,145</b>	<b>716,350</b>
NET CHANGE IN FUND BALANCE	75,175	-	-	21,205	(76,358)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>695,145</b>	<b>695,145</b>	<b>695,145</b>	<b>716,350</b>	<b>639,992</b>

**Debt Service Fund**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-130.00	PENALTY AND INTEREST/T	TAXES	25,059	20,000	20,000	20,000	20,000
4-183.00	TAX RECEIPTS	TAXES	2,807,316	2,764,323	2,764,323	2,786,687	2,293,200
4-184.00	WA COUNTY 290 PROJECT	INTERGOV	-	-	-	-	-
4-513.00	INTEREST INCOME	INV INCOME	17,370	11,000	11,000	5,000	5,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>2,849,745</b>	<b>2,795,323</b>	<b>2,795,323</b>	<b>2,811,687</b>	<b>2,318,200</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	INTEREST/FISCAL	6,050	10,000	10,000	5,159	10,000
5-100-860.34	2006 COB D/S PRINCIPAL	PRINCIPAL	540,000	570,000	570,000	570,000	605,000
5-100-860.35	2006 COB D/S INTEREST	INTEREST/FISCAL	213,333	187,474	187,474	187,474	160,179
5-100-860.51	2017 CAPITAL LEASE PRIN-	PRINCIPAL	132,362	135,473	135,473	135,473	138,656
5-100-860.52	2017 CAPITAL LEASE INT-V	INTEREST/FISCAL	16,301	13,190	13,190	13,190	10,007
5-100-860.53	2017 NOTE PAY-VRT SERVE	PRINCIPAL	28,704	29,603	29,603	29,603	-
5-100-860.54	2017 NOTE PAY-VRT SERVE	INTEREST/FISCAL	1,806	912	912	912	-
5-100-860.55	2019 NOTE PAY-PS RADIO	PRINCIPAL	185,890	192,378	192,378	192,378	-
5-100-860.56	2019 NOTE PAY-PS RADIO	INTEREST/FISCAL	13,239	6,752	6,752	6,752	-
5-100-860.72	2010 REF D/S PRINCIPAL	PRINCIPAL	335,378	-	-	-	-
5-100-860.73	2010 REF D/S INTEREST	INTEREST/FISCAL	13,415	-	-	-	-
5-100-860.74	2011 REF D/S PRINCIPAL	PRINCIPAL	192,076	196,723	196,723	196,723	204,468
5-100-860.75	2011 REF D/S INTEREST	INTEREST/FISCAL	24,381	18,619	18,619	18,619	12,717
5-100-860.78	2012 COB D/S PRINCIPAL	PRINCIPAL	85,000	85,000	85,000	85,000	90,000
5-100-860.79	2012 COB D/S INTEREST	INTEREST/FISCAL	29,388	28,113	28,113	28,113	26,838
5-100-860.82	2014 COB D/S PRINCIPAL	PRINCIPAL	175,000	175,000	175,000	175,000	185,000
5-100-860.83	2014 COB D/S INTEREST	INTEREST/FISCAL	97,525	94,025	94,025	94,025	90,525
5-100-860.84	2014 GO REF D/S PRINCIP	PRINCIPAL	111,335	475,577	475,577	475,577	-
5-100-860.85	2014 GO REF D/S INTERES	INTEREST/FISCAL	12,266	9,940	9,940	9,940	-
5-100-860.88	2016 COB D/S PRINCIPAL	PRINCIPAL	42,807	44,668	44,668	44,668	46,529
5-100-860.89	2016 COB D/S INTEREST	INTEREST/FISCAL	38,638	37,353	37,353	37,353	36,013
5-100-860.92	2017 COB D/S PRINCIPAL	PRINCIPAL	100,000	105,000	105,000	105,000	110,000
5-100-860.93	2017 COB D/S INTEREST	INTEREST/FISCAL	82,150	78,150	78,150	78,150	73,950
5-100-860.94	2019 COB D/S PRINCIPAL	PRINCIPAL	55,000	55,000	55,000	55,000	60,000
5-100-860.95	2019 COB D/S INTEREST	INTEREST/FISCAL	44,494	42,844	42,844	42,844	41,194
5-100-860.96	2020 COB D/S PRINCIPAL	PRINCIPAL	155,000	115,000	115,000	115,000	120,000
5-100-860.97	2020 COB D/S INTEREST	INTEREST/FISCAL	43,032	88,529	88,529	88,529	82,779
5-100-860.98	2021 COB D/S PRINCIPAL	PRINCIPAL	-	-	-	-	180,000
5-100-860.99	2021 COB D/S INTEREST	INTEREST/FISCAL	-	-	-	-	110,703
<b>TOTAL EXPENDITURES</b>			<b>2,774,570</b>	<b>2,795,323</b>	<b>2,795,323</b>	<b>2,790,482</b>	<b>2,394,558</b>

**Debt Service Fund**

DEPT 100

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-602.14	INTERFUND TRNSF-CAPITAL L	TRF-IN	-	-	-	-	-
6-000-602.50	INTERFUND TRNSF BCDC-PRII	TRF-IN	-	-	-	-	-
6-000-602.51	INTERFUND TRNSF BCDC-INT	TRF-IN	-	-	-	-	-
6-000-602.90	INTERFUND TRNSF-HWY 290	TRF-IN	-	-	-	-	-
<b>TOTAL TRANSFERS-IN</b>			-	-	-	-	-

**Debt Service Fund**

Fund 118

DEPT 100

*Debt Service Fund*

Fund 118

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**Financial Statement**

**Hotel/Motel Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	509,519	337,500	337,500	595,000	675,000
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	2,686	2,000	2,000	600	600
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>512,205</b>	<b>339,500</b>	<b>339,500</b>	<b>595,600</b>	<b>675,600</b>
<b>EXPENDITURES</b>					
CURRENT:					
CULTURE/RECREATION	8,677	-	-	-	-
GENERAL GOVERNMENT	-	-	-	9,100	6,600
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,677</b>	<b>-</b>	<b>-</b>	<b>9,100</b>	<b>6,600</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>503,528</b>	<b>339,500</b>	<b>339,500</b>	<b>586,500</b>	<b>669,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(640,625)	(305,500)	(305,500)	(340,500)	(824,000)
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>(640,625)</b>	<b>(305,500)</b>	<b>(305,500)</b>	<b>(340,500)</b>	<b>(824,000)</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>(137,097)</b>	<b>34,000</b>	<b>34,000</b>	<b>246,000</b>	<b>(155,000)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>379,318</b>	<b>242,221</b>	<b>242,221</b>	<b>242,221</b>	<b>488,221</b>
NET CHANGE IN FUND BALANCE	(137,097)	34,000	34,000	246,000	(155,000)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>242,221</b>	<b>276,221</b>	<b>276,221</b>	<b>488,221</b>	<b>333,221</b>

DEPT 124

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-160.00	HOTEL/MOTEL OCCUPANCY T	TAXES	509,519	337,500	337,500	595,000	675,000
4-513.00	INTEREST INCOME	INVEST INCOME	2,686	2,000	2,000	600	600
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>512,205</b>	<b>339,500</b>	<b>339,500</b>	<b>595,600</b>	<b>675,600</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-124-450.00	OTHER SERVICES	SERVICES	-	-	-	9,100	6,600
5-124-918.00	CHAPPELL HILL HISTORICAL	CULTURE & REC	-	-	-	-	-
5-124-920.00	WASH CO CC CVB-ADMIN	CULTURE & REC	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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>8,677</b>	<b>-</b>	<b>-</b>	<b>9,100</b>	<b>6,600</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	(30,000)	-	-	-	(60,000)
6-000-602.49	INTERFUND TRNSF-SIMON CC	TRANSFER OUT	(610,625)	(305,500)	(305,500)	(340,500)	(764,000)
<b>TOTAL TRANSFERS</b>			<b>(640,625)</b>	<b>(305,500)</b>	<b>(305,500)</b>	<b>(340,500)</b>	<b>(824,000)</b>

**Hotel/Motel Fund**

Fund 109



**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	120,000	100,000	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	727	750	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>120,727</b>	<b>100,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	94,295	100,750	20,000	20,000	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>94,295</b>	<b>100,750</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>26,432</b>	<b>-</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	(35,647)	(35,647)	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>(35,647)</b>	<b>(35,647)</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>26,432</b>	<b>-</b>	<b>(55,647)</b>	<b>(55,647)</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>29,214</b>	<b>55,647</b>	<b>55,647</b>	<b>55,647</b>	<b>0</b>
NET CHANGE IN FUND BALANCE	26,432	-	(55,647)	(55,647)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>55,647</b>	<b>55,647</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Washington County Hotel/Motel Fund**

DEPT 124

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-513.00	INTEREST INCOME	INV INCOME	727	750	-	-	-
4-528.15	WASH CO-HOT TAX	TAXES	120,000	100,000	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>120,727</b>	<b>100,750</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-124-918.00	CHAPPELL HILL HISTORICAL	CULTURE & REC	13,383	-	-	-	-
5-124-921.00	WASHINGTON ON THE BRAZOS	CULTURE & REC	24,610	-	20,000	20,000	-
5-124-924.00	CONTINGENCY	CULTURE & REC	-	88,750	-	-	-
5-124-925.00	UNITY THEATER	CULTURE & REC	10,738	-	-	-	-
5-124-926.00	TH&LA MEMBERSHIP	CULTURE & REC	11,754	12,000	-	-	-
5-124-931.00	WASH CO CC CVB-PROMO/AL	CULTURE & REC	-	-	-	-	-
5-124-935.00	HERITAGE SOCIETY OF WC	CULTURE & REC	22,360	-	-	-	-
5-124-937.00	FRIENDSHIP QUILT GUILD	CULTURE & REC	1,500	-	-	-	-
5-124-956.00	INDEPENDENCE HISTORICAL	CULTURE & REC	5,904	-	-	-	-
5-124-972.00	CHAPPELL HILL CHAMBER OF	CULTURE & REC	4,045	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>94,295</b>	<b>100,750</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.49	INTERFUND TRNSF-SIMON CC	TRANSFER OUT	-	-	(35,647)	(35,647)	-
<b>TOTAL TRANSFERS OUT</b>			<b>-</b>	<b>-</b>	<b>(35,647)</b>	<b>(35,647)</b>	<b>-</b>

**Washington County Hotel/Motel Fund**

Fund 110

**Financial Statement**

**Criminal Law Enforcement Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	340	200	200	125	125
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	8,586	10,000	10,000	7,500	10,000
<b>TOTAL REVENUES</b>	<b>8,925</b>	<b>10,200</b>	<b>10,200</b>	<b>7,625</b>	<b>10,125</b>
<b>EXPENDITURES</b>					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	9,710	1,710	1,710	1,320	31,320
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,710</b>	<b>1,710</b>	<b>1,710</b>	<b>1,320</b>	<b>31,320</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(785)</b>	<b>8,490</b>	<b>8,490</b>	<b>6,305</b>	<b>(21,195)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>(785)</b>	<b>8,490</b>	<b>8,490</b>	<b>6,305</b>	<b>(21,195)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>46,509</b>	<b>45,724</b>	<b>45,724</b>	<b>45,724</b>	<b>52,029</b>
NET CHANGE IN FUND BALANCE	(785)	8,490	8,490	6,305	(21,195)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>45,724</b>	<b>54,214</b>	<b>54,214</b>	<b>52,029</b>	<b>30,834</b>

DEPT 100

Criminal Law Enforcement Fund

Fund 229

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.00	INTEREST INCOME	INV INCOME	340	200	200	125	125
4-536.00	PROGRAM INCOME/RESTITU	MISC	8,586	10,000	10,000	7,500	10,000
4-536.10	DOJ EQUITABLE SHARING	MISC	-	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>8,925</b>	<b>10,200</b>	<b>10,200</b>	<b>7,625</b>	<b>10,125</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-250.00	OTHER SUPPLIES	PUBLIC SAFETY	-	-	-	-	-
5-100-450.00	DRONE TRAINING	PUBLIC SAFETY	8,000	1,710	1,710	1,320	1,320
5-100-715.00	OTHER CAPITAL	PUBLIC SAFETY	1,710	-	-	-	-
5-100-815.00	DRONE	PUBLIC SAFETY	-	-	-	-	30,000
<b>TOTAL EXPENDITURES</b>			<b>9,710</b>	<b>1,710</b>	<b>1,710</b>	<b>1,320</b>	<b>31,320</b>

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	41,504	43,400	43,400	49,426	51,600
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	492	500	500	250	200
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>41,996</b>	<b>43,900</b>	<b>43,900</b>	<b>49,676</b>	<b>51,800</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	21,159	32,002	32,002	32,806	36,241
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,159</b>	<b>32,002</b>	<b>32,002</b>	<b>32,806</b>	<b>36,241</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>20,837</b>	<b>11,898</b>	<b>11,898</b>	<b>16,870</b>	<b>15,559</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(14,719)	(18,000)	(18,000)	(16,910)	(18,000)
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>(14,719)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(16,910)</b>	<b>(18,000)</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>6,118</b>	<b>(6,102)</b>	<b>(6,102)</b>	<b>(40)</b>	<b>(2,441)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>55,542</b>	<b>61,660</b>	<b>61,660</b>	<b>61,660</b>	<b>61,620</b>
NET CHANGE IN FUND BALANCE	6,118	(6,102)	(6,102)	(40)	(2,441)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>61,660</b>	<b>55,558</b>	<b>55,558</b>	<b>61,620</b>	<b>59,179</b>

**Court Security/Technology Fund**

DEPT 100

Court Security/Technology Fund

Fund 233

### Operating and Non-Operating Revenues

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-410.10	FINE TIME PYMT-JUDICIAL	CHGS FOR SVCS	1,158	1,300	1,300	892	1,200
4-410.72	JUDICIAL FEE-CITY	CHGS FOR SVCS	1,051	2,000	2,000	535	1,200
4-410.73	JUVENILE CASE MGMT FEE	CHGS FOR SVCS	14,719	18,000	18,000	16,910	18,000
4-410.75	TRUANCY PREVENTION FEE	CHGS FOR SVCS	1,620	2,000	2,000	691	1,000
4-414.00	TECHNOLOGY FEES	CHGS FOR SVCS	11,790	11,000	11,000	14,740	16,000
4-415.00	SECURITY FEES	CHGS FOR SVCS	11,050	9,000	9,000	15,416	14,000
4-416.00	LOCAL MUNICIPAL JURY	CHGS FOR SVCS	116	100	100	242	200
4-710.00	INTEREST EARNED	INVEST INCOME	492	500	500	250	200
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>41,996</b>	<b>43,900</b>	<b>43,900</b>	<b>49,676</b>	<b>51,800</b>

### Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-991.00	COURT TIME PYMT JUDICIAL	GENERAL GOVT	97	387	387	-	2,100
5-100-992.00	COURT CITY JUDICIAL EFFCNY	GENERAL GOVT	3,016	2,450	2,450	1,791	2,078
5-100-994.00	COURT TECHNOLOGY EXP	GENERAL GOVT	10,807	19,535	19,535	21,744	22,433
5-100-995.00	COURT SECURITY FUND EXP	GENERAL GOVT	7,240	9,630	9,630	9,271	9,630
5-100-996.00	TRUANCY PREVENTION EXPEI	GENERAL GOVT	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>21,159</b>	<b>32,002</b>	<b>32,002</b>	<b>32,806</b>	<b>36,241</b>

### Transfers Detail

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER OUT	(14,719)	(18,000)	(18,000)	(16,910)	(18,000)
<b>TOTAL TRANSFERS-OUT</b>			<b>(14,719)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(16,910)</b>	<b>(18,000)</b>

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	17	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	119,420	-	10,000	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>119,437</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	107,454	-	10,983	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>107,454</b>	<b>-</b>	<b>10,983</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>11,983</b>	<b>-</b>	<b>(983)</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	50,000	-	-	-	-
TRANSFERS OUT	(61,000)	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>(11,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>983</b>	<b>-</b>	<b>(983)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>-</b>	<b>983</b>	<b>983</b>	<b>983</b>	<b>983</b>
NET CHANGE IN FUND BALANCE	983	-	(983)	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>983</b>	<b>983</b>	<b>(0)</b>	<b>983</b>	<b>983</b>

**Brenham Community Projects Fund**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-529.19	DONATIONS-COVID 19 RESPON	DONATIONS	69,420	-	10,000	-	-
4-529.44	DONATIONS-PARKS & REC	DONATIONS	50,000	-	-	-	-
4-710.00	INTEREST EARNED	VESTMENT INCOI	17	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>119,437</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-920.20	COVID RELIEF GRANTS	GENERAL GOVT	107,148	-	10,983	-	-
5-100-950.00	OTHER SUNDRY	GENERAL GOVT	306	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>107,454</b>	<b>-</b>	<b>10,983</b>	<b>-</b>	<b>-</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL FU	TRANSFER IN	40,000	-	-	-	-
6-000-601.00	INTERFUND TRNSF-ELECTRIC FU	TRANSFER IN	10,000	-	-	-	-
6-000-601.00	INTERFUND TRNSF-TOUR & MKI	TRANSFER OUT	(11,000)	-	-	-	-
6-000-601.00	INTERFUND TRNSF-PARKS CAP P	TRANSFER OUT	(50,000)	-	-	-	-
<b>TOTAL TRANSFERS-OUT</b>			<b>(11,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Brenham Coummunity Projects Fund**



**Financial Statement**

**Airport Capital Improvements Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	261,152	202,500	202,500	342,740	945,000
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	88	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>261,240</b>	<b>202,500</b>	<b>202,500</b>	<b>342,740</b>	<b>945,000</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	225,000	225,000	-	350,000
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	290,169	-	-	380,822	700,000
<b>TOTAL EXPENDITURES</b>	<b>290,169</b>	<b>225,000</b>	<b>225,000</b>	<b>380,822</b>	<b>1,050,000</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(28,929)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(38,082)</b>	<b>(105,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	20,608	22,500	22,500	-	105,000
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>20,608</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>105,000</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>(8,321)</b>	<b>-</b>	<b>-</b>	<b>(38,082)</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>48,786</b>	<b>40,465</b>	<b>40,465</b>	<b>40,465</b>	<b>2,383</b>
NET CHANGE IN FUND BALANCE	(8,321)	-	-	(38,082)	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>40,465</b>	<b>40,465</b>	<b>40,465</b>	<b>2,383</b>	<b>2,383</b>

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.00	INTEREST INCOME	INV INCOME	88	-	-	-	-
4-521.00	GRANT REVENUES	INTERGOV	261,152	202,500	202,500	342,740	945,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>261,240</b>	<b>202,500</b>	<b>202,500</b>	<b>342,740</b>	<b>945,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-402.00	AIRPORT MASTER PLAN	HWYS & STREETS	-	225,000	225,000	-	350,000
5-100-815.00	RUNWAY REPAIR/MIRL	CAPITAL OUTLAY	290,169	-	-	380,822	700,000
<b>TOTAL EXPENDITURES</b>			<b>290,169</b>	<b>225,000</b>	<b>225,000</b>	<b>380,822</b>	<b>1,050,000</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	20,608	22,500	22,500	-	105,000
<b>TOTAL TRANSFERS-IN</b>			<b>20,608</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>105,000</b>

**Airport Capital Improvements Fund**

**Financial Statement**

**2017 Capital Projects Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	9,685	1,200	1,200	250	50
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	5,500	-	-	-	-
<b>TOTAL REVENUES</b>	<b>15,185</b>	<b>1,200</b>	<b>1,200</b>	<b>250</b>	<b>50</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	47,351	336,815	336,815	27,660	415,296
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	389,913	300,000	300,000	-	220,305
<b>TOTAL EXPENDITURES</b>	<b>437,264</b>	<b>636,815</b>	<b>636,815</b>	<b>27,660</b>	<b>635,601</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(422,079)</b>	<b>(635,615)</b>	<b>(635,615)</b>	<b>(27,410)</b>	<b>(635,551)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>(422,079)</b>	<b>(635,615)</b>	<b>(635,615)</b>	<b>(27,410)</b>	<b>(635,551)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,085,039</b>	<b>662,961</b>	<b>662,961</b>	<b>662,961</b>	<b>635,551</b>
NET CHANGE IN FUND BALANCE	(422,079)	(635,615)	(635,615)	(27,410)	(635,551)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>662,961</b>	<b>27,346</b>	<b>27,346</b>	<b>635,551</b>	<b>0</b>

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-590.00	MISC. REVENUES	MISC	5,500	-	-	-	-
4-710.31	INTEREST-TEXSTAR	INV INCOME	9,685	1,200	1,200	250	50
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>15,185</b>	<b>1,200</b>	<b>1,200</b>	<b>250</b>	<b>50</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.20	BOND ISSUE COSTS	ISSUANCE COST	-	-	-	-	-
5-100-703.00	STREETS/INLETS/CURBS	HWYS & STREETS	46,440	336,815	336,815	27,660	415,296
5-100-715.00	OTHER CAPITAL	HWYS & STREETS	911	-	-	-	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	-	300,000	300,000	-	220,305
5-100-815.41	OTHER CAPITAL-DRAINAGE IN	CAPITAL OUTLAY	389,913	-	-	-	-
5-100-815.49	OTHER CAPITAL-AQUATICS	CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>437,264</b>	<b>636,815</b>	<b>636,815</b>	<b>27,660</b>	<b>635,601</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 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	-	-	-	-	-
<b>TOTAL TRANSFERS</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>5-100-703.00</b>	<b>STREETS/INLETS/CURBS</b>	<b>PROJECTS</b>					
	DECELERATION LANE-HWY 290 FRONTAGE/CHAPPELL HILL ST						415,925
<b>5-100-803.00</b>	<b>STREETS/INLETS/CURBS</b>	<b>PROJECTS</b>					
	CHAPPELL HILL RD WIDENING FOR BK PROJECT						220,305

**2017 Capital Projects Fund**

**Financial Statement**

**Parks Capital Improvements Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	66,400	66,400	-	66,400
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-
PMT FROM BCDC	866,425	742,500	742,500	640,034	735,696
CONTRIBUTIONS/DONATIONS	719	5,000	5,000	4,938	5,000
MISCELLANEOUS	15,000	-	-	-	18,000
<b>TOTAL REVENUES</b>	<b>882,144</b>	<b>813,900</b>	<b>813,900</b>	<b>644,972</b>	<b>825,096</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	131,065	82,500	82,500	93,339	299,846
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	1,067,170	760,450	760,450	610,302	551,300
<b>TOTAL EXPENDITURES</b>	<b>1,198,235</b>	<b>842,950</b>	<b>842,950</b>	<b>703,641</b>	<b>851,146</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(316,091)</b>	<b>(29,050)</b>	<b>(29,050)</b>	<b>(58,669)</b>	<b>(26,050)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	50,000	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>(266,091)</b>	<b>(29,050)</b>	<b>(29,050)</b>	<b>(58,669)</b>	<b>(26,050)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>367,701</b>	<b>101,610</b>	<b>101,610</b>	<b>101,610</b>	<b>42,941</b>
NET CHANGE IN FUND BALANCE	(266,091)	(29,050)	(29,050)	(58,669)	(26,050)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>101,610</b>	<b>72,560</b>	<b>72,560</b>	<b>42,941</b>	<b>16,891</b>

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUES	INTERGOV	-	66,400	66,400	-	66,400
4-522.00	ADVERTISING REVENUE-FIREM	MISC	15,000	-	-	-	18,000
4-528.60	BISD-EQUIPMENT-PARKS/AQ	INTERGOV	-	-	-	-	-
4-528.85	BLINN-EQUIPMENT-PARKS	DONATIONS	-	-	-	-	-
4-529.96	RENTALS/DONATIONS-CAROL	DONATIONS	719	5,000	5,000	4,938	5,000
4-590.00	MISCELLANEOUS REVENUES	INV INCOME	-	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>15,719</b>	<b>71,400</b>	<b>71,400</b>	<b>4,938</b>	<b>89,400</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-715.00	OTHER CAPITAL	CULTURE & REC	4,838	-	-	-	27,600
5-100-715.49	OTHER CAPITAL-AQUATICS	CULTURE & REC	-	-	-	-	-
5-100-716.30	PARK IMPROV-HASSKARL TEN	CULTURE & REC	-	15,000	15,000	10,350	-
5-100-716.42	FIREMAN'S PARK	CULTURE & REC	28,653	15,000	15,000	12,426	15,000
5-100-716.44	HOHLT PARK	CULTURE & REC	82,562	25,000	25,000	25,000	84,250
5-100-716.45	CAROUSEL	CULTURE & REC	-	-	-	-	74,196
5-100-716.47	HM FLOWERS PARK	CULTURE & REC	-	-	-	-	-
5-100-716.48	HENDERSON PARK	CULTURE & REC	-	-	-	-	61,800
5-100-716.49	JERRY WILSON PARK	CULTURE & REC	-	-	-	-	-
5-100-716.50	OWSLEY PARK	CULTURE & REC	9,428	-	-	-	-
5-100-716.53	JACKSON ST. PARK	CULTURE & REC	5,585	-	-	20,000	30,000
5-100-716.62	PARK IMPROV-LINDA ANDERSON	CULTURE & REC	-	27,500	27,500	25,563	7,000
5-100-815.00	SPLASHPAD	CAPITAL OUTLAY	282,314	250,000	250,000	262,847	-
5-100-816.35	AQUATIC CENTER IMPROVEM	CAPITAL OUTLAY	46,168	-	-	-	250,000
5-100-816.42	FIREMAN'S PARK	CAPITAL OUTLAY	-	80,000	80,000	30,000	-
5-100-816.44	HOHLT PARK	CAPITAL OUTLAY	-	100,450	100,450	-	146,800
5-100-816.47	HM FLOWERS PARK	CAPITAL OUTLAY	-	-	-	-	72,100
5-100-816.48	HENDERSON PARK	CAPITAL OUTLAY	723,058	-	-	-	-
5-100-816.49	JERRY WILSON PARK	CAPITAL OUTLAY	-	205,000	205,000	192,455	-
5-100-816.53	JACKSON ST	CAPITAL OUTLAY	15,630	125,000	125,000	125,000	-
5-100-816.62	LINDA ANDERSON PK	CAPITAL OUTLAY	-	-	-	-	82,400
<b>TOTAL EXPENDITURES</b>			<b>1,198,235</b>	<b>842,950</b>	<b>842,950</b>	<b>703,641</b>	<b>851,146</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	-	-	-	-	-
6-000-625.00	INTERFUND TRNSF-BCDC		866,425	742,500	742,500	640,034	735,696
6-000-626.00	INTERFUND TRNSF-COMM PROJ FD		50,000	-	-	-	-
<b>TOTAL TRANSFERS-IN</b>			<b>916,425</b>	<b>742,500</b>	<b>742,500</b>	<b>640,034</b>	<b>735,696</b>

**Financial Statement**

**Streets Capital Improvement Fund**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	15,074	6,500	6,500	1,000	3,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	36,522	-
<b>TOTAL REVENUES</b>	<b>15,074</b>	<b>6,500</b>	<b>6,500</b>	<b>37,522</b>	<b>3,000</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	82,433	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	758,112	2,645,000	2,762,113	1,791,099	3,342,191
<b>TOTAL EXPENDITURES</b>	<b>840,545</b>	<b>2,645,000</b>	<b>2,762,113</b>	<b>1,791,099</b>	<b>3,342,191</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(825,471)</b>	<b>(2,638,500)</b>	<b>(2,755,613)</b>	<b>(1,753,577)</b>	<b>(3,339,191)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(701,186)	-	-	-	-
ISSUANCE OF DEBT	3,532,433	-	-	-	2,318,998
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>2,831,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,318,998</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>2,005,777</b>	<b>(2,638,500)</b>	<b>(2,755,613)</b>	<b>(1,753,577)</b>	<b>(1,020,193)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>767,993</b>	<b>2,773,770</b>	<b>2,773,770</b>	<b>2,773,770</b>	<b>1,020,193</b>
NET CHANGE IN FUND BALANCE	2,005,777	(2,638,500)	(2,755,613)	(1,753,577)	(1,020,193)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING (1)</b>	<b>2,773,770</b>	<b>135,270</b>	<b>18,157</b>	<b>1,020,193</b>	<b>(0)</b>

(1) UNASSIGNED

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-642.00	DEVELOPER'S REIMBURSEME	MISC	-	-	-	36,522	-
4-710.31	INTEREST-TEXSTAR	INV INCOME	15,074	6,500	6,500	1,000	3,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>15,074</b>	<b>6,500</b>	<b>6,500</b>	<b>37,522</b>	<b>3,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-421.20	BOND ISSUE COSTS	HWYS & STREETS	82,433	-	-	-	-
5-100-803.00	STREETS/INLETS/CURBS	CAPITAL OUTLAY	250,225	2,645,000	2,645,000	1,669,752	2,720,193
5-100-803.50	STREETS/INLET/CURB-REHAB	CAPITAL OUTLAY	507,887	-	117,113	121,347	621,998
<b>TOTAL EXPENDITURES</b>			<b>840,545</b>	<b>2,645,000</b>	<b>2,762,113</b>	<b>1,791,099</b>	<b>3,342,191</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-602.27	INTERFUND TRNSF-FEMA REL	TRANSFER OUT	(701,186)	-	-	-	-
6-000-683.00	OTHER SOURCES-BOND PROC	BOND PROCEED	3,532,433	-	-	-	2,318,998
<b>TOTAL TRANSFERS</b>			<b>2,831,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,318,998</b>

<b>5-100-803.00 STREETS/INLETS/CURBS PROJECTS</b>							
	S SIDE RETAIL/CHAPPELL HIL	2012 BONDS					379,698
	OLD CHAPPELL HILL RD	2020 BONDS					640,496
	CONTRACTOR STREETS	2021 BONDS					1,700,000
	TOTAL						<u>2,720,194</u>

<b>5-100-803.50 STREETS/INLETS/CURBS REHAB PROJECTS</b>							
	STREET RECONSTRUCTION	2021 BONDS					618,998

**Streets Capital Improvement Fund**



**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	10,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	10,000
<b>EXPENDITURES</b>					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	1,948,407
<b>TOTAL EXPENDITURES</b>	-	-	-	-	1,948,407
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-	(1,938,407)
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	1,938,407
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	-	-	-	-	1,938,407
<b>NET REV, EXP, &amp; OTHER</b>	-	-	-	-	-
<b>FUND BALANCES - BEGINNING</b>					
NET CHANGE IN FUND BALANCE	-	-	-	-	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	-	-	-	-	-

**General Govt Capital Projects 2021**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-710.31	INTEREST-TEXSTAR	INV INCOME	-	-	-	-	10,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			-	-	-	-	10,000

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-802.00	BUILDINGS/BUILDING IMPRO	ISSUANCE COST	-	-	-	-	360,000
5-100-813.41	VEHICLES/LARGE EQUIP-STREHWYS & STREETS		-	-	-	-	743,807
5-100-813.52	VEHICLES/LARGE EQUIPMEN	PUBLIC SAFETY	-	-	-	-	844,600
<b>TOTAL EXPENDITURES</b>			-	-	-	-	1,948,407

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 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	-	-	-	-	1,938,407
<b>TOTAL TRANSFERS</b>			-	-	-	-	1,938,407

**General Govt Capital Projects 2021**

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	45,131	116,483	116,483	116,483	225,302
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	147	-	-	-	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>45,278</b>	<b>116,483</b>	<b>116,483</b>	<b>116,483</b>	<b>225,302</b>
<b>EXPENDITURES</b>					
CURRENT:					
CULTURE/RECREATION	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
HIGHWAYS/STREETS	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
DEBT SERVICE:					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>45,278</b>	<b>116,483</b>	<b>116,483</b>	<b>116,483</b>	<b>225,302</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
ISSUANCE OF CAP LEASES	-	-	-	-	-
PREMIUM ON DEBT ISSUED	-	-	-	-	-
INSURANCE PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>45,278</b>	<b>116,483</b>	<b>116,483</b>	<b>116,483</b>	<b>225,302</b>
<b>FUND BALANCES - BEGINNING</b>	<b>-</b>	<b>45,278</b>	<b>45,278</b>	<b>45,278</b>	<b>161,761</b>
NET CHANGE IN FUND BALANCE	45,278	116,483	116,483	116,483	225,302
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>45,278</b>	<b>161,761</b>	<b>161,761</b>	<b>161,761</b>	<b>387,063</b>

**TIRZ No 1 Fund**

DEPT 100

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-102.00	TAX RECEIPTS-TIRZ NO. 1	TAXES	45,131	116,483	116,483	116,483	225,302
4-513.00	INTEREST EARNED	INVEST INCOME	147				
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>45,278</b>	<b>116,483</b>	<b>116,483</b>	<b>116,483</b>	<b>225,302</b>

**TIRZ No 1 Fund**

Fund 301

MULTI  
DEPT

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	1,755,402	1,744,776	1,744,776	1,884,623	1,939,235
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	75,000	75,000	100,000
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	11,145	15,000	15,000	6,000	6,000
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	135,558	3,417	3,417	3,417	3,417
<b>TOTAL REVENUES</b>	<b>1,902,105</b>	<b>1,763,193</b>	<b>1,838,193</b>	<b>1,969,040</b>	<b>2,048,652</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	146,205	146,205	-	136,609
ECONOMIC DEVELOPMENT	238,190	373,010	448,010	325,653	536,773
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	71,706	74,101	74,101	74,101	76,296
PRINCIPAL RETIREMENT	154,721	150,377	150,377	150,377	146,233
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	646,942	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,111,559</b>	<b>743,693</b>	<b>818,693</b>	<b>550,131</b>	<b>895,911</b>
<b>EXCESS (DEFICIENCY) REVENUES OVER (UNDER) EXPENDITURES</b>	<b>790,546</b>	<b>1,019,500</b>	<b>1,019,500</b>	<b>1,418,909</b>	<b>1,152,741</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	(207,030)	(265,000)
ISSUANCE OF DEBT	-	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	(1,037,475)	(1,019,500)	(1,019,500)	(890,455)	(887,741)
<b>TOTAL OTHER FINANCING</b>	<b>(1,037,475)</b>	<b>(1,019,500)</b>	<b>(1,019,500)</b>	<b>(1,097,485)</b>	<b>(1,152,741)</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>(246,929)</b>	<b>-</b>	<b>-</b>	<b>321,424</b>	<b>-</b>
<b>FUND BALANCES - BEGINNING</b>	<b>860,546</b>	<b>613,617</b>	<b>613,617</b>	<b>613,617</b>	<b>935,041</b>
NET CHANGE IN FUND BALANCE	(246,929)	-	-	321,424	-
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>613,617</b>	<b>613,617</b>	<b>613,617</b>	<b>935,041</b>	<b>935,041</b>

BCDC

Fund 250

MULTI  
DEPT

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-140.00	CITY SALES TAX	TAXES	1,755,402	1,744,776	1,744,776	1,884,623	1,939,235
4-184.00	WA CTY CONTRIBUTION	INTERGOV	-	-	75,000	75,000	100,000
4-512.00	SALE OF PROPERTY	MISC	10	-	-	-	-
4-590.00	MISCELLANEOUS REVENUES	MISC	3,851	3,417	3,417	3,417	3,417
4-642.00	DEVELOPERS CONTRIBUTION	MISC	131,697	-	-	-	-
4-710.00	INTEREST EARNED	INV INCOME	5,249	5,000	5,000	5,000	5,000
4-710.31	TEXSTAR INTEREST	INV INCOME	5,896	10,000	10,000	1,000	1,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>1,902,105</b>	<b>1,763,193</b>	<b>1,838,193</b>	<b>1,969,040</b>	<b>2,048,652</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 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	-	136,205	136,205	-	126,609
5-176-101.00	SALARIES & WAGES	ECONOMIC DEV	109,760	110,623	142,800	135,515	170,580
5-176-103.00	OASDI/MEDICARE	ECONOMIC DEV	8,465	9,003	11,465	6,685	13,599
5-176-103.02	MATCHING RETIREMENT	ECONOMIC DEV	11,291	12,093	15,433	14,675	27,262
5-176-105.00	LONGEVITY PAY	ECONOMIC DEV	48	108	108	125	168
5-176-105.01	EDUCATION/MISCELLANEOUS	ECONOMIC DEV	6,033	6,000	6,000	6,000	6,000
5-176-106.00	MEDICAL INSURANCE	ECONOMIC DEV	11,263	10,624	15,936	14,307	21,395
5-176-106.01	LIFE INSURANCE	ECONOMIC DEV	492	409	528	538	664
5-176-106.02	LONG TERM DISABILITY	ECONOMIC DEV	275	228	294	300	367
5-176-107.00	WORKERS COMPENSATION	ECONOMIC DEV	235	164	212	234	219
5-176-116.00	SALARIES/WAGES CONT	ECONOMIC DEV	-	-	-	-	4,158
5-176-204.00	POSTAGE	ECONOMIC DEV	311	500	1,500	919	1,500
5-176-212.00	COMPUTER EQUIPMENT & SUPPLIES	ECONOMIC DEV	536	1,800	3,300	3,300	2,450
5-176-213.00	COMMUNICATIONS EQUIPMENT	ECONOMIC DEV	-	-	-	-	5,000
5-176-250.00	OTHER SUPPLIES	ECONOMIC DEV	549	3,000	4,500	3,878	-
5-176-401.10	ELECTRICAL-STREET LIGHTS	ECONOMIC DEV	6,876	7,500	7,500	7,044	7,295
5-176-402.00	AUDITS/CONSULTANTS FEES	ECONOMIC DEV	1,210	35,000	35,000	30,000	30,000
5-176-403.00	TELEPHONE	ECONOMIC DEV	456	500	1,000	1,000	1,000
5-176-409.00	ADVERTISEMENTS/LEGAL NOTICES	ECONOMIC DEV	671	8,625	16,101	14,410	8,500
5-176-411.00	LEGAL FEES	ECONOMIC DEV	5,156	7,500	10,000	8,530	7,500
5-176-424.00	SERVICE CONTRACTS	ECONOMIC DEV	7,956	750	750	750	523
5-176-442.00	CONTRACT MOWING	ECONOMIC DEV	-	12,500	12,500	12,500	12,500
5-176-450.00	OTHER SERVICES	ECONOMIC DEV	10,075	11,635	16,635	16,635	10,495
5-176-816.68	DETENTION POND CONSTRUCTION	CAPITAL	646,942	-	-	-	-

BCDC

Fund 250

MULTI  
DEPT

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-176-908.00	SEMINARS/MEMBERSHIP/TR	ECONOMIC DEV	10,605	18,884	28,384	20,908	41,265
5-176-908.10	MILEAGE	ECONOMIC DEV	715	1,350	1,850	1,850	3,200
5-176-924.00	CONTINGENCY	ECONOMIC DEV	-	83,164	83,164	-	100,633
5-176-939.00	MOVING/HOUSING EXPENSE	ECONOMIC DEV	-	-	-	-	-
5-176-942.00	INTEREST EXPENSE	INTEREST	71,706	74,101	74,101	74,101	76,296
5-176-946.00	PRINCIPAL RETIREMENTS	PRINCIPAL	154,721	150,377	150,377	150,377	146,233
5-176-953.01	ECO DEV MARKETING-WEBSI	ECONOMIC DEV	4,237	4,250	4,250	4,250	6,000
5-176-953.30	BUSINESS RETENTION & EXP	ECONOMIC DEV	975	1,800	3,800	3,800	2,500
5-176-953.40	ECO DEV INCENTIVES	ECONOMIC DEV	40,000	-	-	-	-
5-176-953.50	PROMOTIONAL MATERIALS	ECONOMIC DEV	-	-	-	-	2,000
5-176-959.00	MAIN ST. GRANTS-EIIG/INCE	ECONOMIC DEV	-	25,000	25,000	17,500	50,000
<b>TOTAL EXPENDITURES</b>			<b>1,111,559</b>	<b>743,693</b>	<b>818,693</b>	<b>550,131</b>	<b>895,911</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	PRIMARY GOVT	(171,050)	(277,000)	(277,000)	(250,421)	(152,045)
6-000-601.18	INTERFUND TNSF-DEBT SVC F	PRIMARY GOVT	-	-	-	-	-
6-000-601.19	INTERFUND TRNSF-DEBT SVC	PRIMARY GOVT	-	-	-	-	-
6-000-602.17	INTERFUND TRNSF-2017 CAP	PRIMARY GOVT	-	-	-	-	-
6-000-602.52	INTERFUND TRNSF-BCDC CAP	TRANSFER OUT	-	-	-	(207,030)	(265,000)
6-000-623.40	INTERFUND TRNSF-PARKS CA	PRIMARY GOVT	(866,425)	(742,500)	(742,500)	(640,034)	(735,696)
6-000-662.00	INTERFUND TRNSF-EQUIPME	PRIMARY GOVT	-	-	-	-	-
<b>TOTAL TRANSFERS-OUT</b>			<b>(1,037,475)</b>	<b>(1,019,500)</b>	<b>(1,019,500)</b>	<b>(1,097,485)</b>	<b>(1,152,741)</b>

BCDC

Fund 250

MULTI  
DEPT

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**BCDC**

Fund 250



**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>REVENUES</b>					
TAXES	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	750,000
CHARGES FOR SERVICES	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-
INVESTMENT INCOME	6,781	3,000	3,000	3,000	-
PMT FROM BCDC	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,781</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>750,000</b>
<b>EXPENDITURES</b>					
<b>CURRENT:</b>					
CULTURE/RECREATION	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	85,589	-
<b>DEBT SERVICE:</b>					
INT/FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
CAPITAL OUTLAY	-	297,000	297,000	152,500	1,607,842
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>297,000</b>	<b>297,000</b>	<b>238,089</b>	<b>1,607,842</b>
<b>EXCESS (DEFICIENCY) REVENUES</b>					
<b>OVER (UNDER) EXPENDITURES</b>	6,781	(294,000)	(294,000)	(235,089)	(857,842)
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	207,030	265,000
TRANSFERS OUT	-	-	-	-	-
ISSUANCE OF DEBT	-	-	-	-	-
PAYMENT FROM PRIMARY GOVERNMENT	-	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>207,030</b>	<b>265,000</b>
<b>NET REV, EXP, &amp; OTHER</b>	<b>6,781</b>	<b>(294,000)</b>	<b>(294,000)</b>	<b>(28,059)</b>	<b>(592,842)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>909,060</b>	<b>915,841</b>	<b>915,841</b>	<b>915,841</b>	<b>887,782</b>
NET CHANGE IN FUND BALANCE	6,781	(294,000)	(294,000)	(28,059)	(592,842)
ACCRUED COMP	-	-	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>915,841</b>	<b>621,841</b>	<b>621,841</b>	<b>887,782</b>	<b>294,940</b>

**BCDC Capital Projects Fund**

DEPT 100

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY19 ACTUAL	FY20		FY20 RAE	FY21 BUDGET
				BUDGET (O)	BUDGET (A)		
4-521.00	GRANT REVENUE	INTERGOV	-	-	-	-	750,000
4-710.00	INTEREST EARNED	INV INCOME	6,781	3,000	3,000	3,000	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>6,781</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>750,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-100-402.00	AUDITS/CONSULTANT FEES	ECONOMIC DEV	-	-	-	34,589	-
5-100-803.40	PAVING/DRAINAGE IMPROV-N	CAPITAL OUTLAY	-	297,000	297,000	-	297,000
5-100-804.64	UTILITY LINES - WATER		-	-	-	-	88,842
5-100-804.65	UTILITY LINES - SEWER		-	-	-	-	30,000
5-100-816.30	PARK IMPRV-BREHAM FAM	CAPITAL OUTLAY	-	-	-	152,500	1,192,000
5-100-816.68	DETENTION POND CONSTRU	CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>			<b>-</b>	<b>297,000</b>	<b>297,000</b>	<b>187,089</b>	<b>1,607,842</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
6-000-601.00	INTERFUND TRNSF - GENERAI	PRIMARY GOVT	-	-	-	-	-
6-000-625.00	INTERFUND TRNSF - BCDC	TRANSFER IN	-	-	-	207,030	265,000
<b>TOTAL TRANSFERS-IN</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>207,030</b>	<b>265,000</b>

**BCDC Capital Projects Fund**

Fund 252

**Financial Statement - Distribution Operations**

FINAL RATES 8/4/21

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES W/RATE II	6,491,552	6,861,523	6,861,523	6,756,354	7,172,774
<b>TOTAL REVENUES</b>	<b>6,491,552</b>	<b>6,861,523</b>	<b>6,861,523</b>	<b>6,756,354</b>	<b>7,172,774</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	1,948,646	2,303,677	2,303,677	2,258,011	2,529,602
SUPPLIES	194,735	505,405	524,945	201,254	213,480
MAINTENANCE	74,301	109,300	97,305	85,438	112,300
CONTRACTUAL SERVICES	388,178	413,745	482,150	470,687	540,324
CAPITAL OUTLAY (CASH BASIS)	738,143	1,186,903	1,112,753	999,760	743,337
GROSS REVENUE TAX	1,371,424	1,454,103	1,454,103	1,471,094	1,585,929
MISCELLANEOUS	296,577	184,086	182,286	203,579	217,722
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,012,005</b>	<b>6,157,219</b>	<b>6,157,219</b>	<b>5,689,823</b>	<b>5,942,694</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,479,546</b>	<b>704,304</b>	<b>704,304</b>	<b>1,066,531</b>	<b>1,230,080</b>

**NON-OPERATING REVENUES (EXPENDITURES)**

DEBT SERVICE:

INTEREST & FISCAL CHARGES	(65,162)	(62,997)	(62,997)	(62,997)	(60,737)
PRINCIPAL RETIREMENT	(72,194)	(75,332)	(75,332)	(75,332)	(78,471)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	115,148	-	-	-	-
INVESTMENT INCOME	145,071	189,901	189,901	132,910	133,330
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	57,024	18,688	18,688	39,188	35,970
<b>TOTAL NON-OPERATING REVENUE</b>	<b>179,886</b>	<b>70,260</b>	<b>70,260</b>	<b>33,769</b>	<b>30,092</b>

**INCOME (LOSS) BEFORE CONTRIBUTIONS**

<b>AND TRANSFERS</b>	<b>1,659,432</b>	<b>774,564</b>	<b>774,564</b>	<b>1,100,300</b>	<b>1,260,172</b>
TRANSFERS IN	626,453	601,885	601,885	594,212	646,668
TRANSFERS OUT	(1,885,287)	(1,925,367)	(1,925,367)	(1,842,307)	(1,851,332)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(1,258,834)</b>	<b>(1,323,482)</b>	<b>(1,323,482)</b>	<b>(1,248,095)</b>	<b>(1,204,664)</b>
<b>CHANGE IN NET POSITION DIST</b>	<b>400,598</b>	<b>(548,918)</b>	<b>(548,918)</b>	<b>(147,795)</b>	<b>55,508</b>

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

<b>TOTAL REVENUES</b>	<b>13,655,404</b>	<b>14,512,988</b>	<b>14,512,988</b>	<b>14,890,165</b>	<b>16,109,684</b>
<b>TOTAL EXPENDITURES</b>	<b>13,208,976</b>	<b>15,072,676</b>	<b>17,375,939</b>	<b>16,920,545</b>	<b>16,109,684</b>
<b>CHANGE IN NET POSITION ENEF</b>	<b>446,428</b>	<b>(559,688)</b>	<b>(2,862,951)</b>	<b>(2,030,380)</b>	<b>-</b>

**Electric Fund**

**Financial Information - Non-Routine Capital**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>NON-ROUTINE CAPITAL EXPENDITURES</b>					
61C-148C COPPER CONDUCTOR R	795,794	-	648,000	758,021	-
TOTAL CIP EXPENDITURES (2)	795,794	-	648,000	758,021	-
<b>NON-OPERATING FUNDING FOR CAPITAL</b>					
INVESTMENT INCOME (1)	12,324	-	-	226	-
USE OF BOND PROCEEDS 2016 CC	783,471	-	648,000	757,795	-
TOTAL NON-OP FUNDING FOR CA	795,794	-	648,000	758,021	-
<b>USE OF ELECTRIC FUND RESERVES</b>	-	-	-	-	-
<b>NET ANNUAL CHANGE (1)-(2)</b>	(783,471)	-	(648,000)	(757,795)	-

**Electric Fund**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-533.00	GRANT REVENUE-FEMA	INTERGOV	115,148	-	-	-	-
4-601.00	ELECTRIC UTIL REVENUES	CHGS FOR SVCS	5,936,200	6,259,915	6,259,915	6,125,465	6,546,437
4-601.05	AVERAGE MONTHLY PAYMEN	CHGS FOR SVCS	(1,447)	-	-	-	-
4-606.00	SECURITY LIGHTS	CHGS FOR SVCS	48,376	48,956	48,956	49,738	49,863
4-608.00	FORFEITED DISC & PENALTIES	CHGS FOR SVCS	175,385	300,000	300,000	293,428	295,911
4-618.00	CONNECT/TRANSFER FEE	CHGS FOR SVCS	41,515	56,577	56,577	55,778	55,778
4-630.40	BILLING FEE - SANITATION	CHGS FOR SVCS	27,283	60,835	60,835	60,885	61,507
4-632.00	STATE SALES TAX	CHGS FOR SVCS	92,532	57,000	57,000	57,000	57,000
4-640.00	INSUFFICIENT CHECK CHARGE	CHGS FOR SVCS	1,525	2,000	2,000	2,000	2,000
4-650.00	CUSTOMER REPAIR & REPLAC	CHGS FOR SVCS	6,010	5,000	5,000	25,000	30,000
4-655.00	LINE TAPS	CHGS FOR SVCS	1,420	1,200	1,200	2,927	3,000
4-660.00	POLE LINE RENTAL	CHGS FOR SVCS	139,896	69,000	69,000	69,000	69,690
4-690.00	MISCELLANEOUS UTIL REVEN	CHGS FOR SVCS	22,423	11,000	11,000	26,000	12,455
4-696.00	INTERGOVT'L - FIBER NETWO	CHGS FOR SVCS	32,724	15,040	15,040	19,133	19,133
4-710.00	INTEREST EARNED	INV INCOME	62,454	70,000	70,000	55,000	53,000
4-710.30	INTEREST-TEXPOOL	INV INCOME	3,795	8,000	8,000	3,500	3,500
4-710.31	TEXSTAR INTEREST	INV INCOME	19,439	37,800	37,800	535	535
4-710.35	BCDC-INT ON NOTES RECEIVA	INV INCOME	71,706	74,101	74,101	74,101	76,295
4-720.00	INSURANCE PROCEEDS	MISC	4,175	-	-	3,500	-
4-770.00	RENTAL INCOME	MISC	13,688	13,688	13,688	13,688	13,688
4-790.00	MISC OTHER REVENUE	MISC	16,711	5,000	5,000	22,000	22,282
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	22,450	-	-	-	-
4-790.61	SALES OF NON CAPITAL ASSE	MISC	-	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>6,853,408</b>	<b>7,095,112</b>	<b>7,095,112</b>	<b>6,958,678</b>	<b>7,372,074</b>
<b>LESS NON-OPERATING REVENUES</b>							
	INTERGOVERNMENTAL		(115,148)	-	-	-	-
	INVESTMENT INCOME		(157,394)	(189,901)	(189,901)	(133,136)	(133,330)
	MISCELLANEOUS, NET		(57,024)	(18,688)	(18,688)	(39,188)	(35,970)
	<b>SUBTOTAL NON-OPERATING</b>		<b>(329,566)</b>	<b>(208,589)</b>	<b>(208,589)</b>	<b>(172,324)</b>	<b>(169,300)</b>
	<b>ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>		<b>(32,291)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>
	<b>TOTAL NET CHARGES FOR SERVICES</b>		<b>6,491,552</b>	<b>6,861,523</b>	<b>6,861,523</b>	<b>6,756,354</b>	<b>7,172,774</b>
<b>NOTE: FUND 122 WHOLESALE POWER COST (PASS-THROUGH) REVENUES</b>							
4-601.00	ELECTRIC UTIL REVENUES	CHGS FOR SVCS	20,418,959	20,710,365	20,710,365	20,050,134	20,532,973
4-611.00	ELECTRIC PCRF	CHGS FOR SVCS	(6,763,555)	(6,197,377)	(6,197,377)	(5,159,969)	(4,423,289)
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>13,655,404</b>	<b>14,512,988</b>	<b>14,512,988</b>	<b>14,890,165</b>	<b>16,109,684</b>

**Electric Fund**

**Fund Balance**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>WORKING CAPITAL BASIS*</b>					
BEGINNING BALANCE	10,534,050	10,768,251	10,768,251	10,768,251	7,832,281
CHANGE IN DISTRIBUTION	400,598	(548,918)	(548,918)	(147,795)	55,508
CHANGE IN POWER PASS-THR	446,428	(559,688)	(2,862,951)	(2,030,380)	-
CHANGE IN NON-ROUTINE	(783,471)	-	(648,000)	(757,795)	-
OTHER ADJUSTMENTS	170,645	-	-	-	-
ENDING BALANCE	10,768,251	9,659,645	6,708,382	7,832,281	7,887,789

\* CURRENT ASSETS LESS CURRENT LIABILITIES

**UNRESTRICTED CASH BASIS**

BEGINNING BALANCE	2,907,373	3,863,533	3,863,533	3,863,533	1,685,358
CHANGE IN DISTRIBUTION	400,598	(548,918)	(548,918)	(147,795)	55,508
CHANGE IN POWER PASS-THR	446,428	(559,688)	(2,862,951)	(2,030,380)	-
OTHER ADJUSTMENTS	109,134	-	-	-	-
ENDING BALANCE	3,863,533	2,754,927	451,664	1,685,358	1,740,866

\* CASH INCLUDES CDS

Fund  
Balance

**Electric Fund**

Fund 102

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	470	470	-	-
CAPITAL OUTLAY	137,356	138,329	138,329	138,329	139,208
SUNDRIES	1,371,424	1,454,103	1,454,103	1,471,094	1,585,929
<b>TOTAL DEPT 100</b>	<b>1,508,780</b>	<b>1,592,902</b>	<b>1,592,902</b>	<b>1,609,423</b>	<b>1,725,137</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	-	470	470	-	-
5-100-860.11	DEBT SERVICE-INTEREST	DEBT INT	65,162	62,997	62,997	62,997	60,737
5-100-860.15	DEBT SERVICE-PRINCIPAL	DEPT PRIN	72,194	75,332	75,332	75,332	78,471
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	1,371,424	1,454,103	1,454,103	1,471,094	1,585,929
<b>TOTAL DEPT 100</b>			<b>1,508,780</b>	<b>1,592,902</b>	<b>1,592,902</b>	<b>1,609,423</b>	<b>1,725,137</b>

NOTE:

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

5-100-701.00	ELECTRICITY PURC/BASE COS	COS	13,206,576	15,070,276	17,373,539	16,918,145	16,107,284
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	COS	2,400	2,400	2,400	2,400	2,400
<b>TOTAL FUND 122 DEPT 100</b>			<b>13,208,976</b>	<b>15,072,676</b>	<b>17,375,939</b>	<b>16,920,545</b>	<b>16,109,684</b>

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	175,067	132,500	132,500	172,000	186,000
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>175,067</b>	<b>132,500</b>	<b>132,500</b>	<b>172,000</b>	<b>186,000</b>
SUNDRIES - UNCOLLECTABLE ACCOUNTS*	(32,291)	(25,000)	(25,000)	(30,000)	(30,000)
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>142,776</b>	<b>107,500</b>	<b>107,500</b>	<b>142,000</b>	<b>156,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS HGS FOR SERVICE		32,291	25,000	25,000	30,000	30,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	28,872	2,500	2,500	5,000	5,000
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	SUNDRIES	-	-	-	-	-
5-110-924.00	CONTINGENCY	SUNDRIES	-	-	-	-	-
5-110-945.00	NSF BANK CHARGES	SUNDRIES	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	SUNDRIES	113,904	105,000	105,000	137,000	151,000
<b>TOTAL DEPT 110</b>			<b>175,067</b>	<b>132,500</b>	<b>132,500</b>	<b>172,000</b>	<b>186,000</b>

\* 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 thru, 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**

BILLING	PAPER-MAILED		5 BILLING CYCLES
	EBILLS		
	TEXT OPTION		
CUSTOMER SERVICE	PROCESS PAYMENTS	ONLINE (CREDIT CARD - RESIDENTIAL ONLY)	
		IN-PERSON - LOBBY OR DRIVE-THRU	
		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	CITY-WIDE ACCESS		
ADMINIS	MAINTENANCE, UPDATES AND BACKUP		

**Electric Fund**

**Goals and Objectives**

		PLAN 2040
Key goals and objectives for the Department include:		GOAL
➤	Provide excellent customer service with quick response time on problem issues;	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL*	304,498	339,375	339,375	339,075	363,375
SUPPLIES	46,158	50,560	52,360	49,560	52,900
MAINTENANCE	3,500	-	-	-	-
SERVICES	103,820	120,179	120,179	110,764	115,794
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	700	2,300	500	266	2,400
<b>TOTAL DEPT 132 BEFORE ADJ</b>	<b>458,676</b>	<b>512,414</b>	<b>512,414</b>	<b>499,665</b>	<b>534,469</b>
PERSONNEL - ACCRUED COMP	(2,586)	-	-	-	-
<b>TOTAL DEPT 132 AFTER ADJ</b>	<b>456,090</b>	<b>512,414</b>	<b>512,414</b>	<b>499,665</b>	<b>534,469</b>
* FTES	6.00	6.00	6.00	6.00	6.00

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
NONE	

**Electric Fund**

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-132-101.00	SALARIES & WAGES	PERSONNEL	219,041	237,213	237,213	238,735	241,878
5-132-102.00	OVERTIME PAY	PERSONNEL	526	1,500	1,500	1,720	1,500
5-132-103.00	OASDI/MEDICARE	PERSONNEL	13,960	18,499	18,499	17,339	18,896
5-132-103.02	MATCHING RETIREMENT	PERSONNEL	21,533	24,652	24,652	26,124	37,893
5-132-105.00	LONGEVITY PAY	PERSONNEL	2,470	2,663	2,663	2,625	3,000
5-132-106.00	MEDICAL INSURANCE	PERSONNEL	42,652	53,132	53,132	50,679	52,505
5-132-106.01	LIFE INSURANCE	PERSONNEL	830	887	887	886	922
5-132-106.02	LONG TERM DISABILITY	PERSONNEL	461	492	492	492	507
5-132-107.00	WORKERS' COMPENSATION	PERSONNEL	438	337	337	475	304
5-132-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	5,970
5-132-118.00	ACCRUED COMP TIME	PERSONNEL	2,586	-	-	-	-
5-132-204.00	POSTAGE & FREIGHT	SUPPLIES	32,725	36,000	36,000	35,432	36,000
5-132-205.00	OFFICE SUPPLIES	SUPPLIES	1,830	1,100	732	740	1,000
5-132-206.00	EMPLOYEE RELATIONS	SUPPLIES	602	700	700	700	800
5-132-207.00	REPRODUCTION & PRINTING	SUPPLIES	7,416	10,000	10,000	9,385	10,000
5-132-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	14	-	-	-	-
5-132-211.00	CLEANING AND JANITORIAL	SUPPLIES	152	60	160	99	200
5-132-212.00	COMPUTER EQUIPMENT & SL	SUPPLIES	2,803	2,000	3,800	2,236	2,900
5-132-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	268	268	1,300
5-132-250.00	OTHER SUPPLIES	SUPPLIES	617	700	700	700	700
5-132-313.00	COMPUTER EQUIPMENT & SL MAINTENANCE		-	-	-	-	-
5-132-408.00	RENTAL & LEASES	SERVICES	636	650	650	650	700
5-132-424.00	SERVICE CONTRACTS	SERVICES	102,912	119,329	119,329	110,000	114,894
5-132-450.00	OTHER SERVICES	SERVICES	272	200	200	114	200
5-132-712.00	OFFICE FURNITURE/EQUIPME	SUPPLIES	3,500	-	-	-	-
5-132-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
5-132-812.00	OFFICE FURNITURE/EQUIPME	CAPITAL	-	-	-	-	-
5-132-908.00	SEMINARS/MEMBERSHIP/TR/	SUNDRIES	15	2,000	200	200	2,000
5-132-908.10	MILEAGE	SUNDRIES	70	-	-	-	200
5-132-950.00	SUNDRY	SUNDRIES	615	300	300	66	200
<b>TOTAL DEPT 132 BEFORE ADJ</b>			458,676	512,414	512,414	499,665	534,469
ACCRUED COMP			(2,586)	-	-	-	-
<b>TOTAL DEPT 132 BUDGETARY BASIS</b>			456,090	512,414	512,414	499,665	534,469

**Electric Fund**

DEPT 132

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***Electric Fund***

Fund 102

**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**

<b>SUPPLY CONTRACTS</b>	ELECTRIC	LCRA
	GAS	WEST TEXAS GAS, ENERGY TRANSFER, MUNI-GAS
	WATER	BRAZOS RIVER AUTHORITY
<b>SYSTEMS</b>	SCADA	
	GIS	
	MILSOFT OUTAGE MANAGEMENT SOFTWARE	
	SENSUS	
<b>COMPLIANCE</b>	ELECTRIC	FERC/NERC
	GAS	PHMSA, TEXAS RAILROAD COMMISSION
	WATER	EPA, TCEQ
	WASTEWATER	EPA, TCEQ
	SAFETY	OSHA
<b>REGULATORY REPORTING</b>	ELECTRIC	EIA
		TPPA
		EIA
	GAS	MUNI-GAS
		TEXAS WATER DEVELOPMENT BOARD
	WATER	TML
		TCEQ
		TML
	WASTEWATER	TCEQ
		EPA
<b>OTHER PROGRAMS OVERSIGHT</b>	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	
<b>DISPATCH SERVICE</b>	ALL REQUEST FOR SERVICES AND LINE LOCATES	

**Goals and Objectives**

	PLAN 2040
Key goals and objectives for the Department include:	<b>GOAL</b>
➤ 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL*	843,085	980,774	980,774	979,226	1,079,031
SUPPLIES	53,624	46,545	46,545	45,865	41,580
MAINTENANCE	5,903	1,500	1,500	5,400	1,500
SERVICES	46,842	59,583	59,583	59,005	98,600
CAPITAL OUTLAY	26,453	-	-	-	-
SUNDRIES	123,149	18,915	18,915	17,366	14,972
<b>TOTAL DEPT 160 BEFORE ADJ</b>	<b>1,099,057</b>	<b>1,107,317</b>	<b>1,107,317</b>	<b>1,106,862</b>	<b>1,235,683</b>
PERSONNEL - ACCRUED COMP	(7,511)	-	-	-	-
<b>TOTAL DEPT 160 BUDGETARY BASIS</b>	<b>1,091,546</b>	<b>1,107,317</b>	<b>1,107,317</b>	<b>1,106,862</b>	<b>1,235,683</b>
* FTES	9.50	10.50	10.50	10.50	10.90

**Electric Fund**

**Decision Packages in FY22 Budget**

	DESCRIPTION	\$ AMOUNT
PERSONNEL	40% OF COMMUNITY SVC SPECIALIST (DEPT 144) ADDED FOR GRANT WRITING	33,425
5-160-402.00	INFRASTRUCTURE DESIGN MANUAL PHASE 2	36,000
	TOTAL	69,425

**Expenditures Detail**

DEPT 160

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-160-101.00	SALARIES & WAGES	PERSONNEL	608,493	701,788	701,788	693,169	734,270
5-160-102.00	OVERTIME PAY	PERSONNEL	122	1,200	1,200	7,052	1,200
5-160-103.00	OASDI/MEDICARE	PERSONNEL	38,253	55,501	55,501	50,099	57,903
5-160-103.02	MATCHING RETIREMENT	PERSONNEL	61,017	73,966	73,966	77,592	116,072
5-160-105.00	LONGEVITY PAY	PERSONNEL	8,770	7,843	7,843	7,321	6,764
5-160-105.01	EDUCATION/MISCELLANEOU!	PERSONNEL	7,929	12,000	12,000	11,901	12,000
5-160-105.03	STANDBY	PERSONNEL	240	-	-	-	-
5-160-106.00	MEDICAL INSURANCE	PERSONNEL	105,015	120,581	120,581	125,258	126,886
5-160-106.01	LIFE INSURANCE	PERSONNEL	2,062	2,599	2,599	2,528	2,830
5-160-106.02	LONG TERM DISABILITY	PERSONNEL	1,199	1,446	1,446	1,440	1,564
5-160-107.00	WORKERS' COMPENSATION	PERSONNEL	2,476	3,850	3,850	2,866	1,535
5-160-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	18,007
5-160-118.00	ACCRUED COMP TIME	PERSONNEL	7,511	-	-	-	-
5-160-202.00	FUEL	SUPPLIES	4,790	6,500	6,500	4,700	4,900
5-160-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	853	900	600	900	900
5-160-204.00	POSTAGE & FREIGHT	SUPPLIES	348	300	300	338	300
5-160-205.00	OFFICE SUPPLIES	SUPPLIES	3,088	3,000	3,000	2,049	3,000
5-160-206.00	EMPLOYEE RELATIONS	SUPPLIES	1,082	1,500	1,500	1,556	1,500
5-160-207.00	REPRODUCTION & PRINTING	SUPPLIES	5,973	12,000	12,000	12,000	12,000
5-160-208.00	CLOTHING	SUPPLIES	1,608	2,620	2,620	2,700	3,840
5-160-209.00	EDUCATION/MISCELLANEOU!	SUPPLIES	-	-	-	-	-
5-160-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	35	100	100	124	100
5-160-211.00	CLEANING AND JANITORIAL	SUPPLIES	192	100	100	100	100
5-160-212.00	COMPUTER EQUIPMENT & SL	SUPPLIES	1,986	9,000	9,100	10,773	2,100
5-160-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	1,775
5-160-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	15	25	25	25	265
5-160-223.00	SMALL APPLIANCES	SUPPLIES	-	100	100	100	-
5-160-250.00	OTHER SUPPLIES	SUPPLIES	509	400	600	500	500
5-160-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	5,811	1,500	1,500	5,400	1,500
5-160-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	92	-	-	-	-
5-160-313.00	COMPUTER/OFFICE EQUIPMI	MAINTENANCE	-	-	-	-	-
5-160-402.00	AUDITS/CONSULTANTS FEES	SERVICES	3,443	12,000	12,000	11,750	48,000
5-160-403.00	TELEPHONE	SERVICES	3,221	3,729	3,729	2,705	2,750
5-160-406.60	DISPOSAL FEES	SERVICES	88	-	-	-	-
5-160-408.10	RENTALS/LEASES-FLEET	SERVICES	163	-	200	100	-
5-160-409.00	ADVERTISEMENTS/LEGAL NO	SERVICES	218	-	-	-	-
5-160-415.00	JANITORIAL SERVICES	SERVICES	410	-	-	-	-
5-160-424.00	SERVICE CONTRACTS	SERVICES	39,134	43,404	43,404	44,000	47,500
5-160-450.00	OTHER SERVICES	SERVICES	166	450	250	450	350
5-160-702.00	BUILDINGS/APPLIANCES	SUPPLIES	10,706	-	-	-	-
5-160-710.00	MACHINERY/EQUIPMENT	SUPPLIES	2,314	-	-	-	2,300
5-160-712.00	OFFICE FURNITURE/EQUIPMI	SUPPLIES	19,726	2,000	2,000	2,000	-
5-160-714.10	SCADA COMMUNICATIONS	SUPPLIES	400	8,000	8,000	8,000	8,000
5-160-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	-
5-160-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	26,453	-	-	-	-
5-160-814.10	SCADA COMMUNICATIONS	CAPITAL	-	-	-	-	-

**Electric Fund**

Fund 102

DEPT 160

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-160-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	1,956	2,015	2,015	1,966	2,050
5-160-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	5,519	14,500	14,500	14,500	10,522
5-160-908.10	MILEAGE	SUNDRIES	210	2,000	2,000	500	2,000
5-160-920.30	UTILITY ASSISTANCE GRANTS	SUNDRIES	100,160	-	-	-	-
5-160-939.00	MOVING/HOUSING/INTERIUM	SUNDRIES	14,875	-	-	-	-
5-160-950.00	OTHER SUNDRY	SUNDRIES	429	400	400	400	400
<b>TOTAL DEPT 160 BEFORE ADJ</b>			1,099,057	1,107,317	1,107,317	1,106,862	1,235,683
ACCRUED COMP			(7,511)	-	-	-	-
<b>TOTAL DEPT 160 BUDGETARY BASIS</b>			1,091,546	1,107,317	1,107,317	1,106,862	1,235,683

**Electric Fund**

Fund 102



**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**

<b>CUSTOMER SERVICE</b>	METER INSTALLS OR REPLACEMENTS
	SERVICE DROPS OR REPLACEMENTS
	TRANSFORMER UPGRADES OR REPLACEMENTS
<b>SYSTEM OPERATIONS</b>	OUTAGE MANAGEMENT
	POWER FACTOR (PARITY)MANAGEMENT
<b>SYSTEM MAINTENANCE</b>	TREE TRIMMING PROGRAM
	ROTTEN POLE CHANGEOUT PROGRAM
	COPPER REPLACEMENT PROGRAM
	TRANSFORMER REPLACEMENT PROGRAM
	OPEN-WIRE SECONDARY REPLACEMENT PROGRAM
	FEEDER UPGRADE PROGRAM
<b>EMPLOYEE</b>	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	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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL*	815,329	983,528	983,528	939,710	1,087,196
SUPPLIES	91,452	408,300	426,040	105,829	119,000
MAINTENANCE	68,398	107,800	95,805	80,038	110,800
SERVICES	237,516	233,983	302,388	300,918	325,930
CAPITAL OUTLAY	711,690	1,186,903	1,112,753	999,760	743,337
SUNDRIES	29,953	54,901	54,901	43,947	44,350
<b>TOTAL DEPT 161 BEFORE ADJ</b>	<b>1,954,339</b>	<b>2,975,415</b>	<b>2,975,415</b>	<b>2,470,202</b>	<b>2,430,613</b>
PERSONNEL - ACCRUED COMP	(4,169)	-	-	-	-
<b>TOTAL DEPT 161 BUDGETARY BASIS</b>	<b>1,950,170</b>	<b>2,975,415</b>	<b>2,975,415</b>	<b>2,470,202</b>	<b>2,430,613</b>
* FTES	11.00	11.00	11.00	11.00	12.00

**Electric Fund**

**Decision Packages in FY22 Budget**

	DESCRIPTION	TYPE	\$ AMOUNT
PERSONNEL	ADDED APPRENTICE LINEMAN POSITION		62,885
5-161-212.00	ADD TO MOBILE DATA TERMINALS		7,200
5-161-402.00	MCCORD ENGINEERING		30,000
5-161-402.00	LCRA ENGINEERING SYSTEM STUDY		58,056
5-161-715.00	40' CONTAINER		6,000
5-161-813.00	REPLACE 2011 DODGE 550 HD BUCKET TRUCK (IN FY21B BUT DELIVERY DELAYE)		141,800
TOTAL			305,941

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-161-101.00	SALARIES & WAGES	PERSONNEL	566,861	673,318	673,318	626,162	711,630
5-161-102.00	OVERTIME PAY	PERSONNEL	9,314	25,000	25,000	41,548	25,000
5-161-103.00	OASDI/MEDICARE	PERSONNEL	32,419	56,033	56,033	46,622	59,112
5-161-103.02	MATCHING RETIREMENT	PERSONNEL	61,101	74,783	74,783	75,377	118,409
5-161-105.00	LONGEVITY PAY	PERSONNEL	7,309	6,608	6,608	6,384	6,825
5-161-105.01	EDUCATION/MISCELLANEOU	PERSONNEL	6,033	6,000	6,000	5,950	6,000
5-161-105.03	STANDBY	PERSONNEL	23,476	20,000	20,000	24,211	20,000
5-161-106.00	MEDICAL INSURANCE	PERSONNEL	91,955	108,900	108,900	99,692	108,738
5-161-106.01	LIFE INSURANCE	PERSONNEL	2,432	2,506	2,506	2,359	2,724
5-161-106.02	LONG TERM DISABILITY	PERSONNEL	1,352	1,393	1,393	1,311	1,507
5-161-107.00	WORKERS' COMPENSATION	PERSONNEL	8,908	8,987	8,987	10,094	9,213
5-161-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	18,038
5-161-118.00	ACCRUED COMP TIME	PERSONNEL	4,169	-	-	-	-
5-161-202.00	FUEL	SUPPLIES	11,070	16,500	12,500	15,134	15,500
5-161-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	8,623	9,000	9,000	9,000	9,000
5-161-204.00	POSTAGE & FREIGHT	SUPPLIES	701	200	200	121	350
5-161-205.00	OFFICE SUPPLIES	SUPPLIES	1,038	1,000	1,000	1,000	1,000
5-161-206.00	EMPLOYEE RELATIONS	SUPPLIES	570	900	900	900	1,000
5-161-207.00	REPRODUCTION & PRINTING	SUPPLIES	944	1,000	1,000	780	1,000
5-161-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	19,407	20,000	35,140	29,380	26,700
5-161-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	457	600	600	600	750
5-161-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,089	1,000	1,000	917	1,000
5-161-212.00	COMPUTER EQUIPMENT & SL	SUPPLIES	1,454	200	200	174	10,000
5-161-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	77	-	-	209	300
5-161-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	4,566	5,700	5,700	5,700	5,700
5-161-223.00	SMALL APPLIANCES	SUPPLIES	119	-	-	-	-
5-161-250.00	OTHER SUPPLIES	SUPPLIES	3,324	4,900	4,900	4,900	4,900
5-161-301.00	UTILITY LINES	MAINTENANCE	32,197	35,000	35,000	32,572	35,000
5-161-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	21,290	22,000	22,000	10,721	25,000
5-161-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	2,331	3,000	3,000	3,000	3,000
5-161-308.00	METERS	MAINTENANCE	7,629	10,000	10,000	8,200	10,000
5-161-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	-	-	-	-	-
5-161-310.00	LAND/GROUNDS	MAINTENANCE	315	300	300	300	300
5-161-311.00	UTILITY PLANTS	MAINTENANCE	307	500	500	240	500
5-161-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	2,789	2,000	2,000	2,000	2,000
5-161-314.00	TRANSFORMERS	MAINTENANCE	1,541	35,000	23,005	23,005	35,000
5-161-401.00	ELECTRICAL	SERVICES	3,765	3,898	3,898	1,704	4,255
5-161-402.00	AUDITS/CONSULTANTS FEES	SERVICES	26,378	-	60,995	88,002	103,556
5-161-402.15	STATE FEES	SERVICES	-	-	-	-	-
5-161-402.80	SPECIAL SERVICES-TREE TRIM	SERVICES	135,483	150,000	150,000	141,679	150,000
5-161-403.00	TELEPHONE	SERVICES	3,154	3,256	3,256	3,106	4,065
5-161-404.00	GAS	SERVICES	750	818	818	817	783
5-161-405.00	WATER	SERVICES	225	240	240	225	229
5-161-405.50	DRAINAGE CHARGE	SERVICES	638	765	765	574	-
5-161-406.00	SEWER	SERVICES	235	256	256	307	242

**Electric Fund**

**Expenditures Detail (continued)**

**Electric Fund**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-161-406.50	GARBAGE	SERVICES	498	-	-	-	-
5-161-406.60	DISPOSAL FEES	SERVICES	2,241	4,300	4,300	2,200	2,200
5-161-408.00	RENTAL & LEASES	SERVICES	-	-	-	-	-
5-161-408.10	RENTALS/LEASES-FLEET	SERVICES	26,823	20,000	27,410	27,410	22,500
5-161-415.00	JANITORIAL SERVICES	SERVICES	275	2,200	2,200	1,508	4,000
5-161-424.00	SERVICE CONTRACTS	SERVICES	21,851	38,150	38,150	24,000	24,000
5-161-425.00	LABORATORY TEST FEES	SERVICES	2,968	3,300	3,300	3,300	3,300
5-161-450.00	OTHER SERVICES	SERVICES	12,234	6,800	6,800	6,086	6,800
5-161-702.00	BUILDINGS	SUPPLIES	2,579	-	-	-	-
5-161-704.00	UTILITY LINES	SUPPLIES	250	312,000	312,000	-	-
5-161-704.10	UTILITY LINES-CONTRACTORS	SUPPLIES	290	-	-	-	-
5-161-707.00	TRANSFORMERS	SUPPLIES	-	-	-	-	-
5-161-708.00	METERS	SUPPLIES	24,011	15,000	21,600	21,600	17,500
5-161-708.10	SVC INSTALLS	SUPPLIES	8,625	10,000	10,000	13,114	10,000
5-161-710.00	MACHINERY/EQUIPMENT	SUPPLIES	2,259	2,300	2,300	2,300	2,300
5-161-714.00	RADIOS/RADAR/CAMERA	SUPPLIES	-	-	-	-	3,500
5-161-714.10	SCADA COMMUNICATIONS	SUPPLIES	-	8,000	8,000	-	-
5-161-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	8,500
5-161-804.00	UTILITY LINES	CAPITAL	62,934	128,500	77,090	74,145	51,096
5-161-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	110,126	98,270	163,270	165,934	100,754
5-161-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	79,200	203,000	168,260	203,000	186,986
5-161-807.00	TRANSFORMERS	CAPITAL	225,218	181,836	124,836	120,330	163,904
5-161-808.00	METERS	CAPITAL	3,327	6,318	6,318	3,879	6,963
5-161-808.10	SVC INSTALL	CAPITAL	12,254	8,659	10,659	10,614	7,286
5-161-809.10	STREET LIGHTS/SIGNALS	CAPITAL	7,147	6,020	8,020	7,858	5,991
5-161-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
5-161-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	196,211	554,300	554,300	414,000	141,800
5-161-814.15	WIRELESS MESH	CAPITAL	-	-	-	-	-
5-161-814.20	FIBER EXPANSION	CAPITAL	15,274	-	-	-	78,557
5-161-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	10,632	10,951	10,951	12,016	12,400
5-161-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	18,914	43,000	43,000	31,276	31,000
5-161-908.10	MILEAGE	SUNDRIES	-	500	500	250	500
5-161-950.00	OTHER SUNDRY	SUNDRIES	407	450	450	405	450
<b>TOTAL DEPT 161 BEFORE ADJ</b>			1,954,339	2,975,415	2,975,415	2,470,202	2,430,613
ACCRUED COMP			(4,169)	-	-	-	-
<b>TOTAL DEPT 161 BUDGETARY BASIS</b>			1,950,170	2,975,415	2,975,415	2,470,202	2,430,613

**Transfers Detail**

Transfers

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	OUT	1,875,287	1,925,367	1,925,367	1,842,307	1,851,332
6-000-602.60	INTERFUND TRNSF-COMM PROJ FL	OUT	10,000	-	-	-	-
6-000-603.00	INTERFUND TRNF-GAS	IN	(191,545)	(199,696)	(199,696)	(197,941)	(217,862)
6-000-604.00	INTERFUND TRNF-WATER	IN	(226,598)	(241,466)	(241,466)	(238,085)	(259,682)
6-000-605.00	INTERFUND TRNSF-SEWER FUND	IN	(122,654)	(130,702)	(130,702)	(128,871)	(140,562)
6-000-606.00	INTERFUND TRNF-SANITATION	IN	(85,656)	(30,021)	(30,021)	(29,315)	(28,562)
<b>TOTAL NET TRANSFERS</b>			<b>1,258,834</b>	<b>1,323,482</b>	<b>1,323,482</b>	<b>1,248,095</b>	<b>1,204,664</b>

**Electric Fund**

Fund 102

**Department 161 - Pay-Go Funded Capital Projects**

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

	G/L	804.00 U-LINES IN-HOUSE	804.20 U-LINES CONTRACTORS	807.00 TRANS- FORMERS	TOTAL
<b>FY22 BUDGET - MAJOR PROJECTS</b>					
ROTTEN POLE CHANGEOUT		29,219	61,800	4,918	95,937
SMART GRID DEVICES		6,427			6,427
CARLEE ST OH LINE		7,725		6,180	13,905
MAE WAY OH LINE		7,725		6,180	13,905
ROSS ST CIRCUIT UPGRADE			62,593	6,900	69,493
W ALAMO CIRCUIT UPGRADE			62,593	6,900	69,493
ANNUAL SERVICE REPLACEMENTS (TRANSFORMERS)				54,163	54,163
ANNUAL NEW SERVICE INSTALLS (TRANSFORMERS)				6,160	6,160
TRANSFORMER CONTINGENCY				72,503	72,503
<b>TOTAL MAJOR PROJECTS</b>		<b>51,096</b>	<b>186,986</b>	<b>163,904</b>	<b>401,986</b>
808.00 METERS - NEW SERVICES					6,963
808.10 NEW SERVICES INSTALLS					7,286
809.10 NEW STREET LIGHTS					5,991
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)					100,754
814.20 FIBER EXPANSION FIRE DEPT TO AQUATIC CENTER (\$68,557)					78,557
<b>TOTAL FY22 PAYGO CAPITAL PROJECTS BUDGET</b>					<b>601,537</b>
813.00 VEHICLES/EQUIPMENT					141,800
<b>TOTAL FY22 PAYGO CAPITAL PROJECTS/EQUIPMENT BUDGET</b>					<b>743,337</b>

Capital

**Electric Fund**

Fund 102

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	1,387,264	1,424,434	1,424,434	1,469,401	1,659,298
<b>TOTAL REVENUES</b>	<b>1,387,264</b>	<b>1,424,434</b>	<b>1,424,434</b>	<b>1,469,401</b>	<b>1,659,298</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	410,938	414,591	414,591	433,969	496,674
SUPPLIES	61,152	38,392	38,392	32,000	60,486
MAINTENANCE	23,394	35,375	78,375	74,113	35,860
CONTRACTUAL SERVICES	30,587	42,225	42,225	43,288	49,101
CAPITAL OUTLAY (CASH BASIS)	256,813	421,567	378,567	307,718	182,376
GROSS REVENUE TAX	172,279	187,635	187,635	191,326	232,627
MISCELLANEOUS	12,240	19,214	19,214	13,026	19,916
<b>TOTAL OPERATING EXPENDITURES</b>	<b>967,404</b>	<b>1,158,999</b>	<b>1,158,999</b>	<b>1,095,440</b>	<b>1,077,040</b>
<b>OPERATING INCOME (LOSS)</b>	<b>419,861</b>	<b>265,435</b>	<b>265,435</b>	<b>373,961</b>	<b>582,258</b>
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	11,327	13,500	13,500	11,000	11,200
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	16,193	-	-	3,500	3,500
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>27,521</b>	<b>13,500</b>	<b>13,500</b>	<b>14,500</b>	<b>14,700</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>447,382</b>	<b>278,935</b>	<b>278,935</b>	<b>388,461</b>	<b>596,958</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(573,644)	(602,034)	(602,034)	(579,941)	(519,544)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(573,644)</b>	<b>(602,034)</b>	<b>(602,034)</b>	<b>(579,941)</b>	<b>(519,544)</b>
<b>CHANGE IN NET POSITION DISTRIBUTION</b>	<b>(126,262)</b>	<b>(323,099)</b>	<b>(323,099)</b>	<b>(191,480)</b>	<b>77,414</b>
<b>NOTE:</b>					
<b>FUND 123 GAS COMMODITY COST (PASS-THROUGH)</b>					
<b>TOTAL REVENUES</b>	1,090,338	1,274,270	1,274,270	1,298,913	1,709,056
<b>TOTAL EXPENDITURES</b>	968,379	1,274,270	1,274,270	1,440,352	1,756,835
<b>CHANGE IN NET POSITION GAS</b>	121,959	-	-	(141,439)	(47,779)

**Gas Fund**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-602.00	GAS UTIL REVENUES	CHGS FOR SVCS	1,370,789	1,406,229	1,406,229	1,434,321	1,614,183
4-612.00	WINTER CONNECT FEE	CHGS FOR SVCS	-	-	-	20	40
4-613.00	RELIGHT SERVICE	CHGS FOR SVCS	75	30	30	60	75
4-632.00	STATE SALES TAX	CHGS FOR SVCS	7,789	10,000	10,000	10,000	10,000
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	345	-	-	-	-
4-655.00	LINE TAPS	CHGS FOR SVCS	9,520	8,700	8,700	25,000	35,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	1,178	300	300	1,000	1,000
4-710.00	INTEREST EARNED	INV INCOME	3,297	4,500	4,500	3,000	3,200
4-710.30	INTEREST-TEXPOOL	INV INCOME	8,030	9,000	9,000	8,000	8,000
4-790.00	MISC OTHER REVENUE	MISC	3,060	-	-	3,500	3,500
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	12,233	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	900	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>1,417,217</b>	<b>1,438,759</b>	<b>1,438,759</b>	<b>1,484,901</b>	<b>1,674,998</b>
<b>LESS NON-OPERATING REVENUES</b>							
	INVESTMENT INCOME		(11,327)	(13,500)	(13,500)	(11,000)	(11,200)
	MISCELLANEOUS, NET		(16,193)	-	-	(3,500)	(3,500)
	<b>SUBTOTAL NON-OPERATING</b>		<b>(27,521)</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>(14,500)</b>	<b>(14,700)</b>
<b>ALLOWANCE FOR DOUBTFULL ACCOUNTS</b>			<b>(2,432)</b>	<b>(825)</b>	<b>(825)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>TOTAL NET CHARGES FOR SERVICES</b>			<b>1,387,264</b>	<b>1,424,434</b>	<b>1,424,434</b>	<b>1,469,401</b>	<b>1,659,298</b>

NOTE:

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

4-602.00	GAS UTIL REVENUES	CHGS FOR SVCS	2,178,836	2,279,076	2,279,076	2,321,412	2,320,123
4-611.00	GAS COST ADJUSTMENT	CHGS FOR SVCS	(1,088,499)	(1,004,806)	(1,004,806)	(1,022,499)	(611,067)
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>1,090,338</b>	<b>1,274,270</b>	<b>1,274,270</b>	<b>1,298,913</b>	<b>1,709,056</b>

**Gas Fund**



**Fund Balance**

<i>IN \$</i>	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>WORKING CAPITAL BASIS*</b>					
BEGINNING BALANCE	1,404,927	1,402,679	1,402,679	1,402,679	1,069,760
CHANGE IN DISTRIBUTION	(126,262)	(323,099)	(323,099)	(191,480)	77,414
CHANGE IN COMMODITY PASS-THROUGH	121,959	-	-	(141,439)	(47,779)
OTHER CAFR ADJUSTMENTS	(1,028)	-	-	-	-
ENDING BALANCE	1,402,679	1,079,580	1,079,580	1,069,760	1,099,395

\* CURRENT ASSETS LESS CURRENT LIABILITIES

**UNRESTRICTED CASH BALANCE BASIS**

BEGINNING BALANCE	1,158,677	1,194,349	1,194,349	1,194,349	861,430
CHANGE IN DISTRIBUTION	(126,262)	(323,099)	(323,099)	(191,480)	77,414
CHANGE IN COMMODITY PASS-THROUGH	121,959	-	-	(141,439)	(47,779)
OTHER CAFR ADJUSTMENTS	39,975	-	-	-	-
ENDING BALANCE	1,194,349	871,250	871,250	861,430	891,065

<b>Fund Balance</b>
<b>Gas Fund</b>
<b>Fund 103</b>

Fund 103

*Gas Fund*

Fund 103

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**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	172,279	187,635	187,635	191,326	232,627
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 100</b>	<b>172,279</b>	<b>187,635</b>	<b>187,635</b>	<b>191,326</b>	<b>232,627</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	172,279	187,635	187,635	191,326	232,627
<b>TOTAL DEPT 100</b>			<b>172,279</b>	<b>187,635</b>	<b>187,635</b>	<b>191,326</b>	<b>232,627</b>

**Gas Fund**

**NOTE:**

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

5-100-402.00	AUDITS & CONSULTANTS	CONTRACT SVC	-	-	-	19,450	4,400
5-100-419.00	LEGAL FEES	CONTRACT SVC	-	-	-	61,269	38,731
5-100-705.00	GAS PURCHASE COST	COST OF SERVIK	968,379	1,274,270	1,274,270	1,359,633	1,713,704
5-100-706.00	OASIS INTERCONNECT	COST OF SERVIK	-	-	-	-	-
<b>TOTAL FUND 123 DEPT 100</b>			<b>968,379</b>	<b>1,274,270</b>	<b>1,274,270</b>	<b>1,440,352</b>	<b>1,756,835</b>

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	3,436	4,525	4,525	2,000	2,000
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>3,436</b>	<b>4,525</b>	<b>4,525</b>	<b>2,000</b>	<b>2,000</b>
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(2,432)	(825)	(825)	(1,000)	(1,000)
<b>TOTAL DEPT 110 BUDGETARY BASIS</b>	<b>1,004</b>	<b>3,700</b>	<b>3,700</b>	<b>1,000</b>	<b>1,000</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	2,432	825	825	1,000	1,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	1,004	3,700	3,700	1,000	1,000
<b>TOTAL DEPT 110</b>			<b>3,436</b>	<b>4,525</b>	<b>4,525</b>	<b>2,000</b>	<b>2,000</b>

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**

<b>CUSTOMER SERVICE</b>	METER TESTING, INSTALLS OR REPLACEMENTS
	SERVICE INSTALLS OR REPLACEMENTS
	NEW MAIN CONSTRUCTION
	REGULATOR UPGRADES OR REPLACEMENTS
<b>SYSTEM OPERATIONS</b>	ODORIZATION PROGRAM
	DAMAGE PREVENTION PROGRAM
	PRESSURE MONITORING PROGRAM (SCADA)
<b>SYSTEM MAINTENANCE</b>	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	
<b>EMPLOYEE</b>	SAFETY PROGRAM
	TRAINING PROGRAM

**Gas Fund**

## Goals and Objectives

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

## Expenditures Summary

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	412,090	414,591	414,591	433,969	496,674
SUPPLIES	61,152	38,392	38,392	32,000	60,486
MAINTENANCE	23,394	35,375	78,375	74,113	35,860
SERVICES	30,587	42,225	42,225	43,288	49,101
CAPITAL OUTLAY	256,813	421,567	378,567	307,718	182,376
SUNDRIES	11,237	15,514	15,514	12,026	18,916
<b>TOTAL DEPT 162 BEFORE ADJ</b>	<b>795,273</b>	<b>967,664</b>	<b>967,664</b>	<b>903,114</b>	<b>843,413</b>
PERSONNEL - ACCRUED COMP	(1,152)	-	-	-	-
<b>TOTAL DEPT 162 BUDGETARY BASIS</b>	<b>794,121</b>	<b>967,664</b>	<b>967,664</b>	<b>903,114</b>	<b>843,413</b>
FTES	5.00	5.00	5.00	5.00	6.00

Gas Fund

## Decision Packages in FY22 Budget

PERSONNEL	SALARIES & BENEFITS FOR 1 FULL-TIME GAS TECHNICIAN	58,118
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**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-162-101.00	SALARIES & WAGES	PERSONNEL	264,520	266,765	266,765	266,382	305,920
5-162-102.00	OVERTIME PAY	PERSONNEL	8,512	8,000	8,000	19,310	8,000
5-162-103.00	OASDI/MEDICARE	PERSONNEL	19,358	22,770	22,770	23,376	25,798
5-162-103.02	MATCHING RETIREMENT	PERSONNEL	29,171	30,130	30,130	31,810	51,693
5-162-105.00	LONGEVITY PAY	PERSONNEL	5,652	5,918	5,918	6,029	6,275
5-162-105.01	EDUCATION/MISCELLANEOU:	PERSONNEL	6,033	6,000	6,000	5,967	6,000
5-162-105.03	STANDBY	PERSONNEL	10,869	10,000	10,000	15,302	10,000
5-162-106.00	MEDICAL INSURANCE	PERSONNEL	61,902	61,025	61,025	61,025	70,757
5-162-106.01	LIFE INSURANCE	PERSONNEL	1,103	995	995	1,033	1,195
5-162-106.02	LONG TERM DISABILITY	PERSONNEL	613	553	553	570	660
5-162-107.00	WORKERS' COMPENSATION	PERSONNEL	3,205	2,435	2,435	3,165	2,690
5-162-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	7,686
5-162-118.00	ACCRUED COMP TIME	PERSONNEL	1,152	-	-	-	-
5-162-201.00	CHEMICALS	SUPPLIES	2,228	2,550	2,550	2,550	-
5-162-202.00	FUEL	SUPPLIES	5,882	7,000	7,000	6,789	7,800
5-162-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,472	6,300	6,300	1,400	5,885
5-162-204.00	POSTAGE & FREIGHT	SUPPLIES	983	900	900	899	900
5-162-205.00	OFFICE SUPPLIES	SUPPLIES	34	300	300	159	300
5-162-206.00	EMPLOYEE RELATIONS	SUPPLIES	488	750	750	642	750
5-162-207.00	REPRODUCTION & PRINTING	SUPPLIES	86	600	600	550	600
5-162-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,176	2,000	2,000	1,992	3,126
5-162-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	91	150	150	147	175
5-162-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,212	1,042	1,042	934	1,200
5-162-212.00	COMPUTER EQUIPMENT & SU	SUPPLIES	723	200	200	100	11,500
5-162-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	65	-	-	13	600
5-162-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	600	600	600	1,550
5-162-250.00	OTHER SUPPLIES	SUPPLIES	3,349	3,500	3,500	3,374	3,500
5-162-301.00	UTILITY LINES	MAINTENANCE	5,683	9,000	9,000	6,000	9,000
5-162-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	3,838	3,500	3,500	2,741	3,500
5-162-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	3,511	4,500	4,500	4,462	4,960
5-162-308.00	METERS	MAINTENANCE	-	4,500	4,500	4,500	4,500
5-162-309.00	COMMUNICATION/PHOTO EC	MAINTENANCE	-	-	-	-	-
5-162-311.00	UTILITY PLANTS	MAINTENANCE	10,363	13,575	56,575	56,108	13,600
5-162-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	-	300	300	302	300
5-162-401.00	ELECTRICAL	SERVICES	2,850	2,962	2,962	3,066	2,811
5-162-402.00	AUDITS/CONSULTANTS FEES	SERVICES	-	8,500	8,500	8,300	8,500
5-162-402.15	STATE FEES	SERVICES	7,852	9,100	9,100	9,171	12,988
5-162-403.00	TELEPHONE	SERVICES	1,786	1,847	1,847	1,808	3,170
5-162-404.00	GAS	SERVICES	675	725	725	675	685
5-162-405.50	DRAINAGE CHARGE	SERVICES	526	701	701	701	701
5-162-406.50	GARBAGE	SERVICES	249	-	-	-	-
5-162-406.60	DISPOSAL FEES	SERVICES	30	50	50	50	75
5-162-408.00	RENTAL & LEASES	SERVICES	2,578	2,600	2,600	2,872	2,761
5-162-408.10	RENTALS/LEASES-FLEET	SERVICES	3,893	2,000	2,000	2,603	3,500
5-162-409.00	ADVERTISING/LEGAL NOT	SERVICES	245	-	-	-	-

**Gas Fund**

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-162-409.10	PUBLIC ED/INFORMATION	SERVICES	7,333	9,800	9,800	9,489	9,000
5-162-415.00	JANITORIAL SERVICES	SERVICES	-	-	-	183	-
5-162-424.00	SERVICE CONTRACTS	SERVICES	511	2,020	2,020	2,302	2,319
5-162-425.00	LABORATORY TEST FEES	SERVICES	660	720	720	1,020	1,440
5-162-450.00	OTHER SERVICES	SERVICES	1,400	1,200	1,200	1,048	1,151
5-162-708.00	METERS	SUPPLIES	-	-	-	-	-
5-162-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	8,436	6,000	6,000	5,923	6,000
5-162-709.00	GAS REGULATORS	SUPPLIES	7,221	3,500	3,500	3,280	3,500
5-162-710.00	MACHINERY/EQUIPMENT	SUPPLIES	16,671	-	-	-	11,600
5-162-713.00	VEHICLES/LARGE EQUIPMENT	SUPPLIES	5,508	-	-	-	-
5-162-714.10	SCADA COMMUNICATIONS	SUPPLIES	3,526	3,000	3,000	2,648	1,500
5-162-804.00	UTILITY LINES	CAPITAL	13,175	331,037	143,037	76,896	35,801
5-162-804.10	UTILITY LINES-CONTINGENCY	CAPITAL	95,998	20,000	20,000	21,977	20,000
5-162-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	70,094	9,530	9,530	8,344	33,100
5-162-806.00	BORDER STATION	CAPITAL	-	-	145,000	130,250	-
5-162-808.00	METERS	CAPITAL	52,502	45,000	45,000	44,980	58,727
5-162-808.10	NEW SERVICE INSTALLS	CAPITAL	19,796	10,000	10,000	20,000	25,555
5-162-809.00	GAS REGULATORS	CAPITAL	5,249	6,000	6,000	5,271	9,193
5-162-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
5-162-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	-
5-162-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	3,460	3,564	3,564	3,258	3,600
5-162-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,606	10,500	10,500	8,168	13,866
5-162-908.10	MILEAGE	SUNDRIES	115	700	700	350	700
5-162-950.00	OTHER SUNDRY	SUNDRIES	56	750	750	250	750
<b>TOTAL DEPT 162 BEFORE ADJ</b>			795,273	967,664	967,664	903,114	843,413
ACCRUED COMP			(1,152)	-	-	-	-
<b>TOTAL DEPT 162 BUDGETARY BASIS</b>			794,121	967,664	967,664	903,114	843,413

**Gas Fund**





**Pay-Go Funded Capital Projects**

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.

Capital

**Gas Fund**

Fund 103

	G/L	804.00 U-LINES IN-HOUSE	804.20 U-LINES CONTRACTORS	TOTAL
<b>FY22 BUDGET - MAJOR PROJECTS</b>				
6" LOOP CONSTRUCTION IN-HOUSE & BORES BY CONTRACTOR		26,400	33,100	59,500
LIBERTY VILLAGE PHASE II		5,557	-	5,557
STEEL MAIN REPLACEMENTS		1,442	-	1,442
POLY VALVE ADDITIONS		2,402	-	2,402
<b>TOTAL MAJOR PROJECTS</b>		<b>35,801</b>	<b>33,100</b>	<b>68,901</b>
808.00 METERS - NEW AND REPLACEMENT SERVICES				58,727
808.10 NEW SERVICES INSTALLS				25,555
809.00 GAS REGULATORS				9,193
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)				20,000
<b>TOTAL FY22 PAYGO CAPITAL PROJECTS BUDGET</b>				<b>182,376</b>

**Financial Statement - Operations**

Overview

FINAL RATES 8/4/21					
IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	4,230,805	4,377,844	4,377,844	4,331,498	5,041,423
<b>TOTAL REVENUES</b>	<b>4,230,805</b>	<b>4,377,844</b>	<b>4,377,844</b>	<b>4,331,498</b>	<b>5,041,423</b>
<b>OPERATING EXPENDITURES</b>					
COST OF SALES AND SERVICES	398,042	392,946	392,946	394,604	413,702
SALARIES	789,324	929,080	929,080	957,333	1,010,366
SUPPLIES	465,617	516,187	504,187	528,819	598,613
MAINTENANCE	181,894	181,250	223,250	235,615	240,510
CONTRACTUAL SERVICES	289,706	547,751	533,746	376,333	347,858
CAPITAL OUTLAY (CASH BASIS/NON-CIP)	261,289	240,781	312,086	161,419	340,113
GROSS REVENUE TAX	287,149	297,405	297,405	291,294	341,072
MISCELLANEOUS	29,196	27,883	27,883	33,898	37,598
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,702,217</b>	<b>3,133,283</b>	<b>3,220,583</b>	<b>2,979,315</b>	<b>3,329,832</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,528,589</b>	<b>1,244,561</b>	<b>1,157,261</b>	<b>1,352,183</b>	<b>1,711,591</b>
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(261,044)	(263,933)	(263,933)	(247,291)	(322,409)
PRINCIPAL RETIREMENT	(726,733)	(765,401)	(765,401)	(745,401)	(849,986)
ISSUANCE COSTS	(21,572)	-	-	-	(75,034)
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	8,908	6,400	6,400	3,200	7,500
GAIN ON SALE OF CAPITAL ASSETS	19,688	-	-	-	7,614
MISCELLANEOUS, NET	66,557	61,146	61,146	73,468	76,439
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>(914,196)</b>	<b>(961,788)</b>	<b>(961,788)</b>	<b>(916,024)</b>	<b>(1,155,876)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>					
	614,393	282,773	195,473	436,159	555,715
TRANSFERS IN					
	-	-	-	-	-
TRANSFERS OUT					
	(580,135)	(613,728)	(613,728)	(591,530)	(552,062)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(580,135)</b>	<b>(613,728)</b>	<b>(613,728)</b>	<b>(591,530)</b>	<b>(552,062)</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>34,258</b>	<b>(330,955)</b>	<b>(418,255)</b>	<b>(155,371)</b>	<b>3,653</b>

Water Fund

Fund 104



**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-603.00	WATER UTIL REVENUES	CHGS FOR SVCS	4,102,134	4,248,644	4,248,644	4,161,339	4,872,463
4-607.00	FIRE LINE	CHGS FOR SVCS	104,337	107,000	107,000	105,499	106,160
4-642.00	DEVELOPERS CONTRIBUTION	CHGS FOR SVCS	3,284	-	-	7,109	-
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	-	500	500	4,151	4,000
4-651.00	SET METER ON FIRE HYDRANT	CHGS FOR SVCS	1,000	400	400	2,600	2,600
4-652.00	WATER FROM FIRE STATION	CHGS FOR SVCS	200	200	200	200	200
4-655.00	LINE TAPS	CHGS FOR SVCS	24,875	25,000	25,000	55,000	60,000
4-656.00	WATER RESALE AGREEMENT	MISC	61,146	61,146	61,146	61,404	64,376
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	887	1,100	1,100	600	1,000
4-710.00	INTEREST EARNED	INV INCOME	7,659	5,000	5,000	3,100	5,000
4-710.30	INTEREST-TEXPOOL	INV INCOME	1,248	1,400	1,400	100	2,500
4-710.31	INTEREST-TEXSTAR	INV INCOME	7,401	10,000	10,000	160	-
4-730.00	GRANT REVENUE	INTERGOV	-	-	-	-	-
4-733.00	GRANT REVENUE-FEMA	INTERGOV	703,551	3,415,430	3,415,430	376,958	-
4-770.00	RENTAL INCOME	MISC	800	-	-	4,800	4,800
4-790.00	MISC OTHER REVENUE	MISC	4,611	-	-	7,264	7,263
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	19,688	-	-	-	7,614
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	-	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>5,042,823</b>	<b>7,875,820</b>	<b>7,875,820</b>	<b>4,790,284</b>	<b>5,137,976</b>
<b>LESS NON-OPERATING REVENUES</b>							
	INTERGOVERNMENTAL		(703,551)	(3,415,430)	(3,415,430)	(376,958)	-
	INVESTMENT INCOME		(16,308)	(16,400)	(16,400)	(3,360)	(7,500)
	MISCELLANEOUS, NET		(86,245)	(61,146)	(61,146)	(73,468)	(84,053)
	<b>SUBTOTAL NON-OPERATING</b>		<b>(806,105)</b>	<b>(3,492,976)</b>	<b>(3,492,976)</b>	<b>(453,786)</b>	<b>(91,553)</b>
	<b>ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>		<b>(5,912)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>TOTAL NET CHARGES FOR SERVICES</b>			<b>4,230,805</b>	<b>4,377,844</b>	<b>4,377,844</b>	<b>4,331,498</b>	<b>5,041,423</b>

Revenues

Water Fund

Fund 104

**Fund Balance**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>WORKING CAPITAL BASIS*</b>					
BEGINNING BALANCE	1,976,784	2,014,268	2,014,268	2,014,268	(1,492,633)
CHANGE IN OPERATIONS	34,258	(330,955)	(418,255)	(155,371)	3,653
CHANGE IN GRANT/DEBT FUNDED CIP	(706,447)	(1,592,542)	(1,592,542)	(4,351,530)	(392,000)
DEBT PROCEEDS RECEIVED IN FY	750,000	1,062,081	1,062,081	1,000,000	3,001,373
DEBT & OTHER CAFR ADJUSTMENTS	(40,326)	-	-	-	-
ENDING BALANCE	2,014,268	1,152,852	1,065,552	(1,492,633)	1,120,393

\* CURRENT ASSETS LESS CURRENT LIABILITIES

**UNRESTRICTED CASH BASIS**

BEGINNING BALANCE	433,283	709,085	709,085	709,085	(2,797,816)
CHANGE IN OPERATIONS	34,258	(330,955)	(418,255)	(155,371)	3,653
CHANGE IN NON-ROUTINE	(706,447)	(1,592,542)	(1,592,542)	(4,351,530)	(392,000)
DEBT REIM & OTHER CAFR ADJ	947,992	1,062,081	1,062,081	1,000,000	3,001,373
ENDING BALANCE	709,085	709,085	709,085	(2,797,816)	(184,790)

Fund Balance

Water Fund

Fund 104

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	398,042	392,946	392,946	394,604	413,702
MAINTENANCE	-	-	-	-	-
SERVICES	21,572	879	879	-	75,784
CAPITAL OUTLAY	987,777	1,029,334	1,029,334	992,692	1,172,395
SUNDRIES	287,149	297,405	297,405	291,294	341,072
<b>TOTAL DEPT 100</b>	<b>1,694,539</b>	<b>1,720,564</b>	<b>1,720,564</b>	<b>1,678,590</b>	<b>2,002,953</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-421.00	BOND PAYING AGENT FEES	SERVICES	-	879	879	-	750
5-100-421.20	BOND ISSUANCE COSTS	SERVICES	21,572	-	-	-	75,034
5-100-708.00	WATER PURCHASED	SUPPLIES	398,042	392,946	392,946	394,604	413,702
5-100-860.11	DEBT SERVICE-INTEREST	DEBT INT	261,044	263,933	263,933	247,291	322,409
5-100-860.15	PRINCIPAL-DEBT SERVICE	DEBT PRIN	726,733	765,401	765,401	745,401	849,986
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	287,149	297,405	297,405	291,294	341,072
<b>TOTAL DEPT 100</b>			<b>1,694,539</b>	<b>1,720,564</b>	<b>1,720,564</b>	<b>1,678,590</b>	<b>2,002,953</b>

Water Fund

DEPT 110

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	12,861	10,100	10,100	17,763	15,700
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>12,861</b>	<b>10,100</b>	<b>10,100</b>	<b>17,763</b>	<b>15,700</b>
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(5,912)	(5,000)	(5,000)	(5,000)	(5,000)
<b>TOTAL DEPT 110 BUDGETARY BASIS</b>	<b>6,949</b>	<b>5,100</b>	<b>5,100</b>	<b>12,763</b>	<b>10,700</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	SUNDRIES	5,912	5,000	5,000	5,000	5,000
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	6,949	5,000	5,000	10,000	10,600
5-110-950.00	OTHER SUNDRY	SUNDRIES	-	100	100	2,763	100
<b>TOTAL DEPT 110</b>			<b>12,861</b>	<b>10,100</b>	<b>10,100</b>	<b>17,763</b>	<b>15,700</b>

Water Fund

Fund 104



DEPT 063

### 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	1,173,849	5,017,972	5,017,972	4,728,648	392,000
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 063</b>	<b>1,173,849</b>	<b>5,017,972</b>	<b>5,017,972</b>	<b>4,728,648</b>	<b>392,000</b>

### Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-063-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	-	-	-	-	-
5-063-805.00	UTILITY PLANTS	CAPITAL	1,173,849	5,017,972	5,017,972	4,728,648	392,000
<b>TOTAL DEPT 063</b>			<b>1,173,849</b>	<b>5,017,972</b>	<b>5,017,972</b>	<b>4,728,648</b>	<b>392,000</b>

63C-6	PROTECTIVE COATING REHAB PH 2		305,755	-	-		
63C-8	RAW WATER INTAKE/GABIONS		521,043	4,623,872	4,623,872	4,707,108	-
63C-9	LAKE LINE LOWERING		296,381				
63C-10	TREATMENT PLANT BRIDGE		3,996				
63C-13	PLANT AUGER		40,239				17,000
63C-14	ATLOW STORAGE REHAB		6,435	394,100	394,100	21,540	375,000
	CONTINGENCY		-			-	-
<b>TOTAL</b>			<b>1,173,849</b>	<b>5,017,972</b>	<b>5,017,972</b>	<b>4,728,648</b>	<b>392,000</b>

Water Fund

Fund 104

DEPT 064

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	243,551	-	-	-	-
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 064</b>	<b>243,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-064-804.20	UTILITY LINES-CONTRACTOR	CAPITAL	243,551	-	-	-	-
<b>TOTAL DEPT 064</b>			<b>243,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Water Fund

Fund 104

**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 storage.

**Programs and Services**

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

*Water Fund*

DEPT 163

Water Fund

Fund 104

## Goals and Objectives

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ 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	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
		BUDGET (O)	BUDGET (A)		
PERSONNEL	454,701	540,859	540,859	569,956	585,954
SUPPLIES	393,576	441,200	429,200	447,975	490,732
MAINTENANCE	117,935	112,800	154,800	172,626	177,200
SERVICES	239,306	462,945	447,945	302,577	279,153
CAPITAL OUTLAY	77,058	-	-	-	28,257
SUNDRIES	12,876	15,226	15,226	14,922	17,275
<b>TOTAL DEPT 163 BEFORE ADJ</b>	<b>1,295,452</b>	<b>1,573,030</b>	<b>1,588,030</b>	<b>1,508,056</b>	<b>1,578,571</b>
PERSONNEL - ACCRUED COMP	(7,876)				
<b>TOTAL DEPT 163 BUDGETARY BASIS</b>	<b>1,287,576</b>	<b>1,573,030</b>	<b>1,588,030</b>	<b>1,508,056</b>	<b>1,578,571</b>
FTES	7.50	8.25	8.25	8.25	8.25

## Decision Packages in FY22 Budget

DESCRIPTION		\$ AMOUNT
SUPPLIES	163-702.00 SHED/SHELTER TO COVER LAKE PUMPS	14,000
SUPPLIES	163-710.00 CHEMICAL STORAGE TANKS	14,000
CAPITAL	163-813.00 REPLACE UNIT 29 1/2 TON PICKUP	28,257
	TOTAL	28,257

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-163-101.00	SALARIES & WAGES	PERSONNEL	302,734	365,516	365,516	371,190	359,094
5-163-102.00	OVERTIME PAY	PERSONNEL	18,136	20,000	20,000	34,106	20,000
5-163-103.00	OASDI/MEDICARE	PERSONNEL	23,018	30,308	30,308	27,491	29,812
5-163-103.02	MATCHING RETIREMENT	PERSONNEL	32,686	40,389	40,389	43,104	59,673
5-163-105.00	LONGEVITY PAY	PERSONNEL	3,738	4,150	4,150	3,881	4,113
5-163-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,033	6,000	6,000	5,951	6,000
5-163-105.03	STANDBY	PERSONNEL	1,528	-	-	1,078	-
5-163-106.00	MEDICAL INSURANCE	PERSONNEL	49,783	66,493	66,493	73,115	90,882
5-163-106.01	LIFE INSURANCE	PERSONNEL	1,244	1,361	1,361	1,404	1,388
5-163-106.02	LONG TERM DISABILITY	PERSONNEL	690	754	754	769	758
5-163-107.00	WORKERS' COMPENSATION	PERSONNEL	7,237	5,888	5,888	7,867	5,082
5-163-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	9,152
5-163-118.00	ACCRUED COMP TIME	PERSONNEL	7,876	-	-	-	-
5-163-201.00	CHEMICALS	SUPPLIES	358,580	400,000	388,000	400,000	431,532
5-163-202.00	FUEL	SUPPLIES	5,662	8,000	8,000	5,519	5,700
5-163-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	3,267	2,500	2,500	3,716	3,700
5-163-204.00	POSTAGE & FREIGHT	SUPPLIES	1,914	2,400	2,400	1,709	2,000
5-163-205.00	OFFICE SUPPLIES	SUPPLIES	1,839	2,000	2,000	1,000	1,500
5-163-206.00	EMPLOYEE RELATIONS	SUPPLIES	273	300	300	357	300
5-163-207.00	REPRODUCTION & PRINTING	SUPPLIES	323	1,300	1,300	1,528	1,300
5-163-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,165	1,100	1,100	1,100	1,200
5-163-209.00	EDUCATIONAL	SUPPLIES	-	-	-	-	200
5-163-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	72	100	100	100	100
5-163-211.00	CLEANING AND JANITORIAL	SUPPLIES	981	700	700	922	1,000
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	-	3,800	3,800	3,966	1,800
5-163-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	-	700
5-163-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	900
5-163-220.00	LAB SUPPLIES	SUPPLIES	14,200	16,000	16,000	19,819	17,000
5-163-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	600	1,000	1,000	1,455	800
5-163-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	68	100
5-163-250.00	OTHER SUPPLIES	SUPPLIES	1,728	1,000	1,000	5,176	2,000
5-163-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	1,071	1,500	1,500	1,500	2,000
5-163-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	123	800	800	1,112	700
5-163-310.00	LAND/GROUNDS	MAINTENANCE	1,754	500	500	350	500
5-163-311.00	UTILITY PLANTS	MAINTENANCE	113,217	100,000	142,000	164,664	166,000
5-163-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	1,769	10,000	10,000	5,000	8,000
5-163-401.00	ELECTRICAL	SERVICES	169,773	184,476	184,476	188,494	180,004
5-163-402.00	AUDITS/CONSULTANTS FEES	SERVICES	19,625	228,000	213,000	60,000	39,719
5-163-402.15	STATE FEES	SERVICES	19,725	20,000	20,000	18,059	20,000
5-163-403.00	TELEPHONE	SERVICES	1,270	1,739	1,739	2,000	2,115
5-163-405.50	DRAINAGE CHARGE	SERVICES	113	135	135	135	135
5-163-406.50	GARBAGE	SERVICES	411	-	-	-	-
5-163-406.60	DISPOSAL FEES	SERVICES	98	100	100	175	100
5-163-408.00	RENTAL & LEASES	SERVICES	620	310	310	3,913	1,500
5-163-408.10	RENTALS/LEASES-FLEET	SERVICES	550	-	-	-	-

**Water Fund**

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-163-409.00	ADVERTISEMENTS/LEGAL	SERVICES	409	-	-	-	-
5-163-424.00	SERVICE CONTRACTS	SERVICES	8,424	9,685	9,685	11,301	10,200
5-163-425.00	LABORATORY TEST FEES	SERVICES	13,433	17,000	17,000	17,000	10,380
5-163-450.00	OTHER SERVICES	SERVICES	4,855	1,500	1,500	1,500	1,000
5-163-702.00	BUILDING	SERVICES	-	-	-	-	14,000
5-163-710.00	MACHINERY/EQUIPMENT	SUPPLIES	2,130	-	-	-	15,200
5-163-712.00	OFFICE FURNITURE	SUPPLIES	-	-	-	-	2,700
5-163-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	842	1,000	1,000	1,000	1,000
5-163-714.10	SCADA COMMUNICATIONS	SUPPLIES	-	-	-	540	-
5-163-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	-
5-163-805.00	UTILITY PLANTS	CAPITAL	-	-	-	-	-
5-163-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
5-163-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	77,058	-	-	-	28,257
5-163-815.00	OTHER CAPITAL	CAPITAL	-	-	-	-	-
5-163-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	4,588	4,726	4,726	4,422	4,750
5-163-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,006	10,000	10,000	10,000	10,525
5-163-908.10	MILEAGE	SUNDRIES	1,114	500	500	500	2,000
5-163-949.00	UNEMPLOYMENT	SUNDRIES	131	-	-	-	-
5-163-950.00	OTHER SUNDRY	SUNDRIES	36	-	-	-	-
<b>TOTAL DEPT 163 BEFORE ADJ</b>			1,295,452	1,573,030	1,588,030	1,508,056	1,578,571
ACCRUED COMP			(7,876)	-	-	-	-
<b>TOTAL DEPT 163 BUDGETARY BASIS</b>			1,287,576	1,573,030	1,588,030	1,508,056	1,578,571

Water Fund

**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**

<b>CUSTOMER SERVICE</b>	METER TESTING, INSTALLS OR REPLACEMENTS
	SERVICE TESTING, INSTALLS AND REPLACEMENTS
<b>MAINTENANCE &amp; OTHER SERVICES</b>	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
<b>EMPLOYEE</b>	SAFETY PROGRAM
	TRAINING & LICENSING (TCEQ) PROGRAM

*Water Fund*

DEPT 164

Water Fund

Fund 104

## Goals and Objectives

	PLAN 2040
Key goals and objectives for the Department include:	<b>GOAL</b>
➤ 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	350,898	388,221	388,221	387,377	424,412
SUPPLIES	72,041	74,987	74,987	80,844	93,881
MAINTENANCE	63,960	68,450	68,450	62,989	63,310
SERVICES	50,400	84,806	85,801	73,756	82,705
CAPITAL OUTLAY	184,231	240,781	312,086	161,419	311,856
SUNDRIES	9,371	6,678	6,678	6,213	8,873
<b>TOTAL DEPT 164 BEFORE ADJ</b>	<b>730,901</b>	<b>863,923</b>	<b>936,223</b>	<b>772,598</b>	<b>985,037</b>
PERSONNEL - ACCRUED COMP	(8,399)	-	-	-	-
<b>TOTAL DEPT 164 AFTER ADJ</b>	<b>722,501</b>	<b>863,923</b>	<b>936,223</b>	<b>772,598</b>	<b>985,037</b>
FTES	4.80	5.90	5.90	5.90	5.90

## Decision Packages in FY22 Budget

	DESCRIPTION	\$ AMOUNT
PERSONNEL	25% OF ASSISTANT DIRECTOR PUBLIC WORKS (DEPT 167)	24,119
CAPITAL	164-813.00 REPLACE UNIT #256 DUMP TRUCK	95,767



**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-164-101.00	SALARIES & WAGES	PERSONNEL	219,398	245,866	245,866	231,557	263,674
5-164-102.00	OVERTIME PAY	PERSONNEL	14,985	11,500	11,500	23,948	11,500
5-164-103.00	OASDI/MEDICARE	PERSONNEL	13,722	21,257	21,257	19,493	22,654
5-164-103.02	MATCHING RETIREMENT	PERSONNEL	25,202	28,033	28,033	29,865	45,142
5-164-105.00	LONGEVITY PAY	PERSONNEL	3,728	4,198	4,198	3,482	4,668
5-164-105.01	EDUCATION/MISC	PERSONNEL	3,973	6,000	6,000	12,412	6,000
5-164-105.03	STANDBY	PERSONNEL	9,658	10,000	10,000	14,459	10,000
5-164-106.00	MEDICAL INSURANCE	PERSONNEL	46,002	56,570	56,570	46,298	49,363
5-164-106.01	LIFE INSURANCE	PERSONNEL	837	910	910	862	1,020
5-164-106.02	LONG TERM DISABILITY	PERSONNEL	464	505	505	474	561
5-164-107.00	WORKERS' COMPENSATION	PERSONNEL	4,531	3,382	3,382	4,527	3,170
5-164-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	6,660
5-164-118.00	ACCRUED COMP TIME	PERSONNEL	8,399	-	-	-	-
5-164-201.00	CHEMICALS	SUPPLIES	-	-	-	-	-
5-164-202.00	FUEL	SUPPLIES	9,259	11,500	11,500	9,513	10,000
5-164-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	3,604	3,300	3,300	2,563	3,916
5-164-204.00	POSTAGE & FREIGHT	SUPPLIES	129	2,400	2,400	130	450
5-164-205.00	OFFICE SUPPLIES	SUPPLIES	25	200	200	89	800
5-164-206.00	EMPLOYEE RELATIONS	SUPPLIES	880	775	775	446	775
5-164-207.00	REPRODUCTION & PRINTING	SUPPLIES	206	2,550	2,550	1,500	750
5-164-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	3,670	3,292	3,292	6,553	5,135
5-164-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	116	120	120	120	120
5-164-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,181	1,700	1,700	1,300	1,300
5-164-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	1,531	450	450	450	7,400
5-164-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	-	-	-	-	300
5-164-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	477	1,200	1,200	490	1,200
5-164-223.00	SMALL APPLIANCES	SUPPLIES	-	-	-	-	-
5-164-250.00	OTHER SUPPLIES	SUPPLIES	1,782	1,800	1,800	1,800	1,800
5-164-301.00	UTILITY LINES	MAINTENANCE	56,164	56,000	56,000	56,000	56,000
5-164-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	3,249	6,200	6,200	3,588	3,500
5-164-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	4,546	3,000	3,000	1,944	3,560
5-164-310.00	LAND/GROUNDS	MAINTENANCE	-	3,000	3,000	1,207	-
5-164-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	-	250	250	250	250
5-164-401.00	ELECTRICAL	SERVICES	3,687	3,977	3,977	4,032	4,319
5-164-402.00	AUDITS/CONSULTANTS FEES	SERVICES	788	6,000	6,995	6,995	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	50,000	42,924	45,000
5-164-402.80	SPECIAL SERVICES-HYDRANT :	SERVICES	21,578	-	-	-	-
5-164-403.00	TELEPHONE	SERVICES	1,343	1,388	1,388	1,159	2,115
5-164-404.00	GAS	SERVICES	908	1,167	1,167	1,094	1,092
5-164-405.00	WATER	SERVICES	225	1,921	1,921	225	237
5-164-405.50	DRAINAGE CHARGE	SERVICES	458	611	611	611	611
5-164-406.00	SEWER	SERVICES	234	267	267	233	256
5-164-406.50	GARBAGE	SERVICES	411	-	-	-	-

**Water Fund**

DEPT 164

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-164-406.60	DISPOSAL FEES	SERVICES	-	-	-	53	100
5-164-408.10	RENTALS/LEASES-FLEET	SERVICES	17,663	15,000	15,000	15,000	18,000
5-164-424.00	SERVICE CONTRACTS	SERVICES	292	1,425	1,425	1,100	4,425
5-164-450.00	OTHER SERVICES	SERVICES	314	550	550	330	550
5-164-708.00	METERS	SUPPLIES	32,740	30,000	30,000	35,000	35,000
5-164-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	14,570	10,000	10,000	15,000	15,000
5-164-710.00	MACHINERY/EQUIPMENT	SUPPLIES	1,872	5,700	5,700	5,890	9,935
5-164-804.00	UTILITY LINES	CAPITAL	8,653	54,909	127,209	45,419	68,037
5-164-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	48,192	35,000	34,005	35,000	36,200
5-164-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	-	79,300	79,300	-	39,434
5-164-808.00	METERS	CAPITAL	28,927	41,572	41,572	42,000	42,000
5-164-808.10	NEW SERVICE INSTALLS	CAPITAL	25,058	30,000	30,000	39,000	30,418
5-164-810.00	MACHINERY/EQUIPMENT	CAPITAL	73,400	-	-	-	-
5-164-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL	-	-	-	-	95,767
5-164-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	2,107	2,170	2,170	2,229	2,300
5-164-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	7,264	3,508	3,508	2,984	5,373
5-164-908.10	MILEAGE	SUNDRIES	-	1,000	1,000	1,000	1,200
<b>TOTAL DEPT 164 BEFORE ADJ</b>			<b>730,901</b>	<b>863,923</b>	<b>936,223</b>	<b>772,598</b>	<b>985,037</b>
ACCRUED COMP			(8,399)	-	-	-	-
<b>TOTAL DEPT 164 BUDGETARY BASIS</b>			<b>722,501</b>	<b>863,923</b>	<b>936,223</b>	<b>772,598</b>	<b>985,037</b>

Water Fund

Fund 104

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	OUT	353,537	372,262	372,262	353,445	292,380
6-000-602.00	INTERFUND TRNF-ELECTRIC	OUT	226,598	241,466	241,466	238,085	259,682
<b>TOTAL NET TRANSFERS</b>			<b>580,135</b>	<b>613,728</b>	<b>613,728</b>	<b>591,530</b>	<b>552,062</b>

Transfers

**Water Fund**

Fund 104

**Pay-Go Funded Capital Projects**

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.

	G/L	804.00 U-LINES IN-HOUSE	804.20 U-LINES CONTRACTORS	TOTAL
<b>FY22 BUDGET - MAJOR PROJECTS</b>				
CAMPBELL ST - 890' OF 8" PVC MAIN, 2 HYDRANTS & 18 SERVICES		20,731	-	20,731
E COMMERCE ST - 1,125' OF 8" PVC MAIN		31,889	-	31,889
WILSON ST - 280' OF 8" PVC MAIN		4,357	-	4,357
CHURCH ST - 465' OF 6" WATER MAIN, 1 FIRE HYDRANT & 7 WATER SERVICES		11,060	-	11,060
VINTAGE FARMS WATER LINE - 2ND EXTENSION			39,434	39,434
TOTAL MAJOR PROJECTS		68,037	39,434	107,471
808.00 METERS - NEW SERVICES				42,000
808.10 NEW SERVICES INSTALLS				30,418
804.10 CONTINGENCY (FOR UNFORESEEN PROJECTS AT TIME OF BUDGET PREPARATION)				36,200
TOTAL FY22 PAYGO CAPITAL PROJECTS BUDGET				216,089
813.00 VEHICLES-DUMP TRUCK				95,767
TOTAL FY22 PAYGO CAPITAL DEPT 164				311,856

Capital

Water Fund

Fund 104

**Financial Statement - Operations**

Overview

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	3,678,658	3,808,478	3,808,478	3,877,660	3,951,112
<b>TOTAL REVENUES</b>	<b>3,678,658</b>	<b>3,808,478</b>	<b>3,808,478</b>	<b>3,877,660</b>	<b>3,951,112</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	569,963	731,844	731,844	725,894	816,255
SUPPLIES	170,517	168,310	170,415	169,669	230,982
MAINTENANCE	270,762	199,200	197,095	200,093	348,600
CONTRACTUAL SERVICES	648,180	636,946	637,941	658,969	796,736
CAPITAL OUTLAY (CASH BASIS)	329,759	146,785	145,790	83,891	169,545
GROSS REVENUE TAX	243,765	254,343	254,343	251,997	256,810
MISCELLANEOUS	40,985	49,541	49,541	52,018	51,958
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,273,932</b>	<b>2,186,969</b>	<b>2,186,969</b>	<b>2,142,531</b>	<b>2,670,886</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,404,726</b>	<b>1,621,509</b>	<b>1,621,509</b>	<b>1,735,129</b>	<b>1,280,226</b>
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(140,004)	(96,861)	(96,861)	(113,502)	(132,434)
PRINCIPAL RETIREMENT	(1,360,975)	(1,385,171)	(1,385,171)	(1,405,171)	(639,836)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	13,696	15,095	15,095	383	24,500
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	16,403	500	500	6,494	10,288
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>(1,470,880)</b>	<b>(1,466,437)</b>	<b>(1,466,437)</b>	<b>(1,511,796)</b>	<b>(737,482)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(66,153)</b>	<b>155,072</b>	<b>155,072</b>	<b>223,332</b>	<b>542,744</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(345,999)	(365,877)	(365,877)	(352,158)	(392,476)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(345,999)</b>	<b>(365,877)</b>	<b>(365,877)</b>	<b>(352,158)</b>	<b>(392,476)</b>
<b>CHANGE IN NET POSITION</b>	<b>(412,152)</b>	<b>(210,805)</b>	<b>(210,805)</b>	<b>(128,826)</b>	<b>150,268</b>

Wastewater Fund

Fund 105

**Financial Statement - Bond and Grant Funded Capital Projects**

Overview

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>GRANT REVENUES AND INTEREST</b>					
INTERGOVERNMENTAL (FEMA)	(10,293)	623,575	623,575	501,443	-
INVESTMENT (BOND INTEREST)*	956	405	405	296	1,500
<b>TOTAL REVENUES</b>	<b>(9,336)</b>	<b>623,980</b>	<b>623,980</b>	<b>501,739</b>	<b>1,500</b>
<b>BOND/GRANT CAPITAL EXPENDITURES</b>					
66C-12 SEWER PLANT HOGG BRANCH REPAIR	176,184	-	-	-	-
65C-46 BAKER KATZ	727,954	447,030	447,030	411,755	-
66C-10 MUNZ LIFT STATION	41,750	142,500	142,500	302,595	-
66C-13 RALSTON CREEK LIFT STATION	50,660	245,760	245,760	373,220	-
NEW - STONE HOLLOW LS & FORCE MAIN*	-	-	-	-	733,000
NEW - RALSTON CRK LS & SEWER FEED*	-	-	-	-	64,454
NEW - SEWER MAIN HWY 290E*	-	-	-	-	40,867
NEW - INDUSTRIAL PARK LS*	-	-	-	-	303,934
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>996,547</b>	<b>835,290</b>	<b>835,290</b>	<b>1,087,570</b>	<b>1,142,254</b>
<b>CHANGE IN NET POSITION BD/GRANT CIP</b>	<b>(1,005,884)</b>	<b>(211,310)</b>	<b>(211,310)</b>	<b>(585,831)</b>	<b>(1,140,754)</b>

Wastewater Fund

\* FY22 BUDGET FOR NEW CAPITAL IS BUDGETED IN FUND 135-WASTEWATER CAPITAL PROJECTS

Fund  
105/135

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
4-533.00	GRANT REVENUE-FEMA	INTERGOV	(10,293)	623,575	623,575	501,443	-
4-604.00	SEWER UTIL REVENUES	CHGS FOR SVCS	3,482,354	3,633,478	3,633,478	3,599,959	3,668,712
4-642.00	DEVELOPER REIMBURSEMENT	CHGS FOR SVCS	3,689	-	-	-	-
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	54	2,000	2,000	2,000	2,000
4-655.00	LINE TAPS	CHGS FOR SVCS	12,365	12,000	12,000	22,300	25,000
4-665.00	RECLAIMED WATER SALES	CHGS FOR SVCS	11,198	14,000	14,000	11,000	11,000
4-675.00	SEWAGE ACCEPTED AT PLANT	CHGS FOR SVCS	149,055	130,000	130,000	218,000	220,000
4-678.00	CLASS A BIO SOLID SALES	CHGS FOR SVCS	19,425	18,000	18,000	25,000	25,000
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	4,032	4,000	4,000	4,400	4,400
4-710.00	INTEREST EARNED	INV INCOME	2,824	-	-	-	-
4-710.30	INTEREST-TEXPOOL	INV INCOME	2,241	2,500	2,500	140	4,500
4-710.31	TEXSTAR INTEREST	INV INCOME	9,587	13,000	13,000	539	20,000
4-720.00	INSURANCE PROCEEDS	MISC	2,049	-	-	-	-
4-790.00	MISC OTHER REVENUE	MISC	5,543	500	500	5,494	5,500
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	8,812	-	-	-	4,788
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	-	-	-	1,000	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>3,702,935</b>	<b>4,453,053</b>	<b>4,453,053</b>	<b>4,391,275</b>	<b>3,990,900</b>
<b>LESS NON-OPERATING REVENUES</b>							
	INTERGOVERNEMENTAL		10,293	(623,575)	(623,575)	(501,443)	-
	INVESTMENT INCOME		(13,696)	(15,500)	(15,500)	(679)	(24,500)
	BOND INTEREST		(956)				
	MISCELLANEOUS, NET		(16,403)	(500)	(500)	(6,494)	(10,288)
	<b>SUBTOTAL NON-OPERATING</b>		<b>(20,763)</b>	<b>(639,575)</b>	<b>(639,575)</b>	<b>(508,616)</b>	<b>(34,788)</b>
<b>ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>			<b>(3,514)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>TOTAL NET CHARGES FOR SERVICES</b>			<b>3,678,658</b>	<b>3,808,478</b>	<b>3,808,478</b>	<b>3,877,659</b>	<b>3,951,112</b>

Revenues

Wastewater Fund

Fund 105

**Fund Balance**

<i>IN \$</i>	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>WORKING CAPITAL*</b>					
BEGINNING BALANCE	296,148	264,649	264,649	264,649	(450,008)
FS CHANGE IN OPERATIONS	(412,152)	(210,805)	(210,805)	(128,826)	150,268
FS CHANGE IN NON-ROUTINE	(1,005,884)	(211,310)	(211,310)	(585,831)	(1,140,754)
BOND PROCEEDS RECEIVED IN FY	1,400,000	-	-	-	2,243,643
OTHER CAFR ADJUSTMENTS	(13,463)	-	-	-	-
ENDING BALANCE	264,649	(157,466)	(157,466)	(450,008)	803,149

\* CURRENT ASSETS LESS CURRENT LIABILITIES

Fund  
Balance

Wastewater Fund

Fund 105







**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 065</b>	-	-	-	-	-

**Expenditures Detail**

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

Wastewater Fund

DEPT 066

### Dept 066 Wastewater Plant Capital Improvements

This department is used to account for the following plant-related, FEMA capital projects: Hogg 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. Beginning in FY22, capital projects financed with bonds and/or grants are budgeted and tracked in new Fund 135-Wastewater Capital Projects.

### Expenditures Summary

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	996,547	835,290	835,290	1,087,570	-
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 066</b>	<b>996,547</b>	<b>835,290</b>	<b>835,290</b>	<b>1,087,570</b>	<b>-</b>

### Expenditures Detail

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-066-805.00	UTILITY PLANTS	CAPITAL	176,184	-	-	-	-
5-066-806.00	TANKS/LIFT STATIONS	CAPITAL	820,364	835,290	835,290	1,087,570	-
5-066-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	-	-	-	-
<b>TOTAL DEPT 066</b>			<b>996,547</b>	<b>835,290</b>	<b>835,290</b>	<b>1,087,570</b>	<b>-</b>
66C-12	STORM WATER DAMAGE HOGG BRANCH		176,184	-	-	-	-
66C-10	MUNZ LIFT STATION		41,750	142,500	142,500	302,595	-
66C-13C	RALSTON CREEK LIFT STATION		50,660	245,760	245,760	373,220	-
65C-46	BAKER KATZ		727,954	447,030	447,030	411,755	-
<b>TOTAL</b>			<b>996,547</b>	<b>835,290</b>	<b>835,290</b>	<b>1,087,570</b>	<b>-</b>

Wastewater Fund

Fund 105

DEPT 165

**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**

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

**Wastewater Fund**

Fund 105

**Goals and Objectives**

	PLAN 2040
Key goals and objectives for the Department include:	<b>GOAL</b>
➤ 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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	240,299	266,852	266,852	251,679	294,026
SUPPLIES	31,000	27,790	27,790	25,013	34,287
MAINTENANCE	44,779	43,700	43,700	38,125	43,100
SERVICES	17,653	23,006	24,001	21,387	48,450
CAPITAL OUTLAY	252,701	146,785	145,790	83,891	169,545
SUNDRIES	5,653	8,571	8,571	8,765	8,908
<b>TOTAL DEPT 165 BEFORE ADJ</b>	<b>592,085</b>	<b>516,704</b>	<b>516,704</b>	<b>428,860</b>	<b>598,316</b>
PERSONNEL - ACCRUED COMP	-	-	-	-	-
<b>TOTAL DEPT 165 BUDGETARY BASIS</b>	<b>592,085</b>	<b>516,704</b>	<b>516,704</b>	<b>428,860</b>	<b>598,316</b>

FTES	3.20	4.10	4.10	4.10	4.10
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**Decision Packages in FY22 Budget**

DESCRIPTION		\$ AMOUNT
PERSONNEL	25% OF ASSISTANT DIRECTOR PUBLIC WORKS (DEPT 167)	24,119
165-402.80	SMOKE TESTING	25,000
165-813.00	REPLACE UNIT #287 BACKHOE	125,248
TOTAL		174,367

Wastewater Fund

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-165-101.00	SALARIES & WAGES	PERSONNEL	156,601	174,817	174,817	156,247	188,526
5-165-102.00	OVERTIME PAY	PERSONNEL	9,990	7,500	7,500	15,722	7,500
5-165-103.00	OASDI/MEDICARE	PERSONNEL	13,192	14,516	14,516	8,971	15,564
5-165-103.02	MATCHING RETIREMENT	PERSONNEL	17,566	20,072	20,072	17,246	32,534
5-165-105.00	LONGEVITY PAY	PERSONNEL	-	-	-	1,176	-
5-165-105.01	EDUCATION/MISC	PERSONNEL	-	-	-	6,462	-
5-165-105.03	STANDBY	PERSONNEL	6,439	7,200	7,200	10,172	7,200
5-165-106.00	MEDICAL INSURANCE	PERSONNEL	32,699	39,484	39,484	31,825	34,658
5-165-106.01	LIFE INSURANCE	PERSONNEL	585	653	653	606	736
5-165-106.02	LONG TERM DISABILITY	PERSONNEL	324	362	362	334	405
5-165-107.00	WORKERS' COMPENSATION	PERSONNEL	2,903	2,248	2,248	2,918	2,112
5-165-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	4,791
5-165-118.00	ACCRUED COMP TIME	PERSONNEL	-	-	-	-	-
5-165-201.00	CHEMICALS	SUPPLIES	-	-	-	-	-
5-165-202.00	FUEL	SUPPLIES	6,692	7,400	7,400	6,874	7,200
5-165-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	3,248	4,150	4,150	4,150	3,944
5-165-204.00	POSTAGE & FREIGHT	SUPPLIES	92	100	100	100	100
5-165-205.00	OFFICE SUPPLIES	SUPPLIES	-	-	-	-	-
5-165-206.00	EMPLOYEE RELATIONS	SUPPLIES	188	360	360	193	360
5-165-207.00	REPRODUCTION & PRINTING	SUPPLIES	-	-	-	-	250
5-165-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,872	4,250	4,250	4,250	2,426
5-165-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	163	120	120	120	120
5-165-211.00	CLEANING AND JANITORIAL	SUPPLIES	649	400	400	400	400
5-165-212.00	COMPUTER & SUPPLIES	SUPPLIES	-	-	-	-	3,800
5-165-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	58	-	-	-	300
5-165-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	404	1,200	1,200	485	1,200
5-165-250.00	OTHER SUPPLIES	SUPPLIES	1,206	1,200	1,200	1,200	1,200
5-165-301.00	UTILITY LINES	MAINTENANCE	29,041	30,000	30,000	25,025	30,000
5-165-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	14,630	12,000	12,000	12,000	12,000
5-165-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	1,109	1,700	1,700	1,100	1,100
5-165-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	-	-	-	-	-
5-165-402.00	AUDITS/CONSULTANTS FEES	SERVICES	788	6,000	6,995	6,995	6,000
5-165-402.80	SMOKE TESTING	SERVICES	-	-	-	-	25,000
5-165-403.00	TELEPHONE	SERVICES	595	616	616	579	1,060
5-165-406.60	DISPOSAL FEES	SERVICES	122	400	400	400	400
5-165-408.00	RENTAL & LEASES	SERVICES	552	-	-	-	-
5-165-408.10	RENTALS/LEASES-FLEET	SERVICES	14,958	15,000	15,000	13,050	15,000
5-165-409.00	ADVERTI/LEGAL NOT	SERVICES	145	-	-	-	-
5-165-424.00	SERVICE CONTRACTS	SERVICES	332	490	490	348	490
5-165-450.00	OTHER SERVICES	SERVICES	161	500	500	15	500
5-165-708.10	SERVICE INSTALL REPLACEME	SUPPLIES	5,116	5,000	5,000	4,783	5,000
5-165-710.00	MACHINERY/EQUIPMENT	SUPPLIES	10,311	3,610	3,610	2,458	7,987
5-165-804.00	UTILITY LINES	CAPITAL	-	18,785	18,785	18,785	5,773
5-165-804.10	UTILITY LINE-CONTINGENCY	CAPITAL	10,314	30,000	30,000	10,000	30,000
5-165-804.20	UTILITY LINES-CONTRACTORS	CAPITAL	146,723	89,000	88,005	46,454	-

Wastewater Fund

**Expenditures Detail (continued)**

DEPT 165

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-165-808.10	NEW SERVICE INSTALLS	CAPITAL	6,699	9,000	9,000	8,652	8,524
5-165-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	88,966	-	-	-	125,248
5-165-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	3,952	4,071	4,071	4,265	4,400
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	SUNDRIES	1,760	3,500	3,500	3,500	3,508
5-165-908.10	MILEAGE	SUNDRIES	-	1,000	1,000	1,000	1,000
5-165-949.00	UNEMPLOYMENT BENEFITS	SUNDRIES	(60)	-	-	-	-
<b>TOTAL DEPT 165 BEFORE ADJ</b>			592,085	516,704	516,704	428,860	598,316
ACCRUED COMP			-	-	-	-	-
<b>TOTAL DEPT 165 AFTER ADJ</b>			592,085	516,704	516,704	428,860	598,316

Wastewater Fund

Fund 105



DEPT 166

**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 that enter 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 Hogg 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 a soil enhancer to local farmers and ranchers.

**Programs and Services**

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

**Wastewater Fund**

Fund 105



**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-166-101.00	SALARIES & WAGES	PERSONNEL	209,770	304,924	304,924	302,085	325,311
5-166-102.00	OVERTIME PAY	PERSONNEL	14,681	8,000	8,000	21,322	8,000
5-166-103.00	OASDI/MEDICARE	PERSONNEL	17,421	25,835	25,835	24,476	27,211
5-166-103.02	MATCHING RETIREMENT	PERSONNEL	23,909	34,225	34,225	35,717	54,598
5-166-105.00	LONGEVITY PAY	PERSONNEL	4,291	6,345	6,345	6,793	4,300
5-166-105.01	EDUCATION/MISCELLANEOUS	PERSONNEL	6,033	6,000	6,000	6,000	6,000
5-166-105.03	STANDBY	PERSONNEL	5,815	11,000	11,000	14,824	11,000
5-166-106.00	MEDICAL INSURANCE	PERSONNEL	42,619	63,131	63,131	56,491	71,651
5-166-106.01	LIFE INSURANCE	PERSONNEL	894	1,139	1,139	1,174	1,265
5-166-106.02	LONG TERM DISABILITY	PERSONNEL	497	632	632	650	699
5-166-107.00	WORKERS' COMPENSATION	PERSONNEL	3,735	3,761	3,761	4,683	4,003
5-166-116.00	SALARIES/WAGES CONTINGENT	PERSONNEL	-	-	-	-	8,191
5-166-118.00	ACCRUED COMP TIME	PERSONNEL	11,480	-	-	-	-
5-166-201.00	CHEMICALS	SUPPLIES	112,231	116,000	116,000	116,000	120,000
5-166-202.00	FUEL	SUPPLIES	8,593	9,000	9,000	9,520	9,200
5-166-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	1,603	1,000	1,000	1,361	2,800
5-166-204.00	POSTAGE & FREIGHT	SUPPLIES	503	500	500	500	1,000
5-166-205.00	OFFICE SUPPLIES	SUPPLIES	68	100	100	150	200
5-166-206.00	EMPLOYEE RELATIONS	SUPPLIES	258	350	350	350	600
5-166-207.00	REPRODUCTION & PRINTING	SUPPLIES	922	2,250	2,250	2,695	4,000
5-166-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,473	3,400	3,400	3,400	4,000
5-166-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	45	200	200	200	200
5-166-211.00	CLEANING AND JANITORIAL	SUPPLIES	1,098	1,000	1,000	1,315	1,315
5-166-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	2,285	450	450	470	200
5-166-213.00	COMMUNICATIONS EQUIPMENT	SUPPLIES	-	-	-	-	800
5-166-220.00	LAB SUPPLIES	SUPPLIES	5,236	5,000	5,000	5,000	5,000
5-166-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	186	270	270	188	300
5-166-223.00	SMALL APPLIANCES	SUPPLIES	50	-	-	-	-
5-166-250.00	OTHER SUPPLIES	SUPPLIES	1,181	1,000	1,000	1,327	2,000
5-166-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	2,958	5,300	5,300	3,276	5,300
5-166-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	643	700	700	700	700
5-166-311.00	UTILITY PLANTS	MAINTENANCE	169,973	100,000	64,000	105,157	250,000
5-166-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	554	500	500	710	500
5-166-322.00	LIFT STATION MAINTENANCE	MAINTENANCE	51,854	49,000	82,895	52,074	49,000
5-166-322.10	PRE-TREATMENT/FLOWMETER	MAINTENANCE	-	-	-	51	-
5-166-401.00	ELECTRICAL	SERVICES	492,368	520,802	520,802	501,880	568,690
5-166-402.00	AUDITS/CONSULTANTS FEES	SERVICES	8,960	2,000	2,000	43,500	30,000
5-166-402.15	STATE FEES	SERVICES	20,849	22,000	22,000	20,849	22,000
5-166-403.00	TELEPHONE	SERVICES	1,654	1,706	1,706	1,630	1,650
5-166-404.00	GAS	SERVICES	-	-	-	489	816
5-166-405.00	WATER	SERVICES	878	893	893	878	880
5-166-405.50	DRAINAGE CHARGE	SERVICES	1,568	1,895	1,895	1,895	1,895
5-166-406.60	DISPOSAL FEES	SERVICES	2,902	-	-	5,000	5,000
5-166-408.10	RENTALS/LEASES-FLEET	SERVICES	2,503	500	500	250	500
5-166-409.00	ADVERTISEMENTS/LEGAL NOTICES	SERVICES	581	600	600	600	600

Wastewater Fund

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-166-424.00	SERVICE CONTRACTS	SERVICES	7,506	13,090	13,090	10,231	11,000
5-166-425.00	LABORATORY TEST FEES	SERVICES	57,171	50,000	50,000	50,000	50,000
5-166-450.00	OTHER SERVICES	SERVICES	669	350	350	380	400
5-166-706.00	UTILITLY PLANTS	SUPPLIES	-	-	-	-	31,930
5-166-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	-
5-166-714.00	RADIOS/RADAR/CAMERAS	SUPPLIES	-	-	2,105	2,180	-
5-166-714.10	SCADA COMMUNICATIONS	SUPPLIES	2,786	-	-	-	-
5-166-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	13,150
5-166-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	77,058	-	-	-	-
5-166-901.00	LIAB/CASUALTY INSURANCE	SUNDRIES	33,951	34,970	34,970	35,908	37,050
5-166-908.00	SEMINARS/MEMBERSHIP/TR	SUNDRIES	572	3,000	3,000	3,000	3,000
5-166-908.10	MILEAGE	SUNDRIES	152	1,000	1,000	1,000	1,000
<b>TOTAL DEPT 166 BEFORE ADJ</b>			1,415,986	1,413,818	1,413,818	1,458,329	1,758,905
ACCRUED COMP			(11,480)	-	-	-	-
<b>TOTAL DEPT 166 AFTER ADJ</b>			1,404,506	1,413,818	1,413,818	1,458,329	1,758,905

Wastewater Fund



**Financial Statement - New Bond and Grant Funded Capital Projects**

Overview

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>GRANT REVENUES AND INTEREST</b>					
4-710.31 TEXSTAR INTEREST		REPORTED IN FUND 105 PRIOR TO FY22			1,500
TOTAL REVENUES					1,500
<b>BOND/GRANT CAPITAL EXPENDITURES</b>					
5-100-806.00 TANKS/LIFT STATIONS		REPORTED IN FUND 105 PRIOR TO FY22			1,142,254
TOTAL EXPENDITURES					1,142,254
<b>CHANGE IN NET POSITION BD/GRANT CIP</b>					<u>(1,140,754)</u>

\* SEE PAGE 2 FOR PROJECT DETAIL

Wastewater Fund

Fund 135

**Financial Statement**

Overview

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	2,935,022	2,024,321	2,024,321	2,041,498	2,062,902
<b>TOTAL REVENUES</b>	2,935,022	2,024,321	2,024,321	2,041,498	2,062,902
<b>OPERATING EXPENDITURES</b>					
SALARIES	459,392	-	-	-	-
SUPPLIES	121,618	-	-	23	-
MAINTENANCE	88,776	-	-	(6)	-
CONTRACTUAL SERVICES	1,924,366	2,027,821	2,027,821	2,031,275	2,052,090
CAPITAL OUTLAY (CASH BASIS)	-	-	-	-	-
GROSS REVENUE TAX	36,246	-	-	-	-
MISCELLANEOUS	22,876	-	-	830	823
<b>TOTAL OPERATING EXPENDITURES</b>	2,653,274	2,027,821	2,027,821	2,032,122	2,052,913
<b>OPERATING INCOME (LOSS)</b>	281,748	(3,500)	(3,500)	9,376	9,989
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(22,884)	-	-	-	-
PRINCIPAL RETIREMENT	(443,995)	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	11,221	3,500	3,500	185	22,456
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	262,164	120,000	120,000	135,531	144,771
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	(193,494)	123,500	123,500	135,716	167,227
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	88,254	120,000	120,000	145,092	177,216
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(612,992)	(349,635)	(349,635)	(331,384)	(321,300)
<b>TOTAL TRANSFERS IN/(OUT)</b>	(612,992)	(349,635)	(349,635)	(331,384)	(321,300)
<b>CHANGE IN NET POSITION</b>	(524,738)	(229,635)	(229,635)	(186,292)	(144,084)
<b>WORKING CAPITAL (1)(2)</b>	1,812,591	1,582,956	1,582,956	626,299	482,215
<b>CASH (2)</b>	1,735,865	1,506,230	1,506,230	549,573	495,489

**Sanitation Fund**

(1) CURRENT ASSETS LESS CURRENT LIABILITIES

(2) FY21 RAE REFLECTS INTERFUND NOTE IN THE AMOUNT OF \$1,000,000 MOVED TO THE WATER FUND.

Fund 106

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-605.00	GARBAGE REVENUES	CHGS FOR SVCS	983,200	1,030,480	1,030,480	1,049,181	1,059,673
4-615.00	GARBAGE REV-COMMERCIAL	CHGS FOR SVCS	936,155	977,181	977,181	947,831	957,309
4-620.00	GARBAGE BAG SALES	CHGS FOR SVCS	18,875	-	-	55	-
4-630.00	TRNSF STATION-COMMERCIAL	CHGS FOR SVCS	402,347	-	-	-	-
4-630.05	BRUSH FEE-RESIDENTIAL	CHGS FOR SVCS	1,185	-	-	4,710	4,800
4-630.10	COLLECTION STATION FEES	CHGS FOR SVCS	357,970	-	-	-	-
4-630.15	MULCH REVENUE	CHGS FOR SVCS	33,342	-	-	-	-
4-630.20	TRNSF STAT-CITY COLL STATION	SERVICES	142,837	-	-	-	-
4-630.30	TRNSF STAT-CITY RESID FEES	SERVICES	127,679	-	-	-	-
4-630.40	SANITATION BILLING FEE	CHGS FOR SVCS	14,833	-	-	-	-
4-630.50	TRNSF STATION BAGGED GARBAGE	CHGS FOR SVCS	118,082	-	-	-	-
4-630.60	RECYCLING CTR BAGGED GARBAGE	CHGS FOR SVCS	-	-	-	-	-
4-632.00	STATE SALES TAX	CHGS FOR SVCS	20,115	-	-	19,267	20,000
4-650.00	CUSTOMER REPAIR & REPLACE	CHGS FOR SVCS	-	-	-	-	-
4-680.00	RECYCLING REVENUE	CHGS FOR SVCS	39,615	-	-	-	-
4-681.00	RECYCLING REVENUE-COLL STAT	CHGS FOR SVCS	6,866	-	-	-	-
4-682.00	RECYCLING REVENUE-COMMERICAL	CHGS FOR SVCS	5,880	20,160	20,160	20,454	21,120
4-690.00	MISCELLANEOUS UTIL REVENUE	CHGS FOR SVCS	330	-	-	-	-
4-691.00	PROPRERTY RENTAL	MISC	6,271	-	-	6,271	6,271
4-710.00	INTEREST EARNED	INV INCOME	7,411	-	-	-	-
4-710.30	INTEREST-TEXPOOL	INV INCOME	3,810	3,500	3,500	185	12
4-720.00	INSURANCE PROCEEDS	MISC	-	-	-	-	-
4-765.00	MISC REV	MISC	97	-	-	-	-
4-770.00	RENTAL INCOME	MISC	50,000	120,000	120,000	127,500	138,000
4-790.00	MISC OTHER REVENUE	MISC	5,149	-	-	604	500
4-790.60	GAIN/LOSS ON FIXED ASSETS	MISC	181,638	-	-	-	-
4-790.61	SALE OF NON CAPITAL ASSETS	MISC	19,008	-	-	1,156	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>3,482,697</b>	<b>2,151,321</b>	<b>2,151,321</b>	<b>2,177,214</b>	<b>2,207,685</b>
<b>LESS NON-OPERATING REVENUES</b>							
	TRNSF STAT-CITY COLL STATION	CONTRA	(142,837)	-	-	-	-
	TRNSF STAT-CITY RESID FEES	CONTRA	(127,679)	-	-	-	-
	INVESTMENT INCOME		(11,221)	(3,500)	(3,500)	(185)	(12)
	MISCELLANEOUS, NET		(262,164)	(120,000)	(120,000)	(135,531)	(144,771)
	<b>SUBTOTAL NON-OPERATING</b>		<b>(543,902)</b>	<b>(123,500)</b>	<b>(123,500)</b>	<b>(135,716)</b>	<b>(144,783)</b>
<b>ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>			<b>(3,774)</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>-</b>	<b>-</b>
<b>TOTAL NET CHARGES FOR SERVICES</b>			<b>2,935,022</b>	<b>2,024,321</b>	<b>2,024,321</b>	<b>2,041,498</b>	<b>2,062,902</b>

**Revenues**

**Sanitation Fund**

**Fund 106**



DEPT 100

**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 BVR pays a 7 percent franchise tax to the General Fund on residential and commercial collection.

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	909,424	2,027,821	2,027,821	2,008,884	2,028,973
CAPITAL OUTLAY	466,879	-	-	-	-
SUNDRIES	36,246	-	-	-	-
<b>TOTAL DEPT 100</b>	<b>1,412,549</b>	<b>2,027,821</b>	<b>2,027,821</b>	<b>2,008,884</b>	<b>2,028,973</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-450.70	RESIDENTIAL COLLECTION/R	SERVICES	396,263	1,030,480	1,030,480	981,370	991,184
5-100-450.80	COMMERCIAL COLLECTION	SERVICES	505,491	977,181	977,181	1,027,514	1,037,789
5-100-450.90	COMMERCIAL RECYCLING	SERVICES	7,670	20,160	20,160	-	-
5-100-860.11	DEBT SERVICE-INTEREST	CAPITAL	22,884	-	-	-	-
5-100-860.22	DEBT SERVICE-PRINCIPAL	CAPITAL	443,995	-	-	-	-
5-100-904.00	GROSS REVENUE TAX	SUNDRIES	36,246	-	-	-	-
<b>TOTAL DEPT 100</b>			<b>1,412,549</b>	<b>2,027,821</b>	<b>2,027,821</b>	<b>2,008,884</b>	<b>2,028,973</b>

**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	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
SUNDRIES	8,131	3,500	3,500	382	386
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>8,131</b>	<b>3,500</b>	<b>3,500</b>	<b>382</b>	<b>386</b>
SUNDRIES - UNCOLLECTABLE ACCOUNTS	(3,774)	(3,500)	(3,500)	-	-
<b>TOTAL DEPT 110 AFTER ADJ</b>	<b>4,357</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>386</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTIBLE ACCOUNTS CHARGES FOR SERV		3,774	3,500	3,500	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	SUNDRIES	-	-	-	-	-
5-110-950.00	OTHER SUNDRY	SUNDRIES	4,357	-	-	382	386
<b>TOTAL DEPT 110</b>			<b>8,131</b>	<b>3,500</b>	<b>3,500</b>	<b>382</b>	<b>386</b>

**Sanitation Fund**

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-042-101.00	SALARIES & WAGES	SALARIES	122,447	-	-	-	-
5-042-102.00	OVERTIME PAY	SALARIES	10,066	-	-	-	-
5-042-103.00	OASDI/MEDICARE	SALARIES	9,861	-	-	-	-
5-042-103.02	MATCHING RETIREMENT	SALARIES	12,665	-	-	-	-
5-042-105.00	LONGEVITY PAY	SALARIES	3,101	-	-	-	-
5-042-106.00	MEDICAL INSURANCE	SALARIES	23,822	-	-	-	-
5-042-106.01	LIFE INSURANCE	SALARIES	397	-	-	-	-
5-042-106.02	LONG TERM DISABILITY	SALARIES	220	-	-	-	-
5-042-107.00	WORKERS' COMPENSATION	SALARIES	4,920	-	-	-	-
5-042-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	-	-	-	-
5-042-118.00	ACCRUED COMP TIME	SALARIES	(17,141)	-	-	-	-
5-042-202.00	FUEL	SUPPLIES	31,543	-	-	-	-
5-042-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	48	-	-	23	-
5-042-204.00	POSTAGE & FREIGHT	SUPPLIES	-	-	-	-	-
5-042-206.00	EMPLOYEE RELATIONS	SUPPLIES	47	-	-	-	-
5-042-207.00	REPRODUCTION & PRINTING	SUPPLIES	740	-	-	-	-
5-042-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	2,370	-	-	-	-
5-042-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	-	-	-	-	-
5-042-211.00	CLEANING AND JANITORIAL	SUPPLIES	11	-	-	-	-
5-042-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	433	-	-	-	-
5-042-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	-
5-042-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	169	-	-	-	-
5-042-250.00	OTHER SUPPLIES	SUPPLIES	11	-	-	-	-
5-042-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANC	51,056	-	-	-	-
5-042-304.00	MACHINERY/EQUIPMENT	MAINTENANC	-	-	-	-	-
5-042-310.00	LAND/GROUNDS	MAINTENANC	-	-	-	-	-
5-042-312.00	BUILDINGS/APPLIANCES	MAINTENANC	-	-	-	-	-
5-042-350.00	OTHER MAINTENANCE	MAINTENANC	-	-	-	-	-
5-042-401.00	ELECTRICAL	CONTRACTUA	1,019	-	-	-	-
5-042-405.50	DRAINAGE CHARGE	CONTRACTUA	374	-	-	-	-
5-042-406.60	TRNSF STATION/LANDFILL FE	CONTRACTUA	391,130	-	-	-	-
5-042-408.10	RENTALS/LEASES-FLEET	CONTRACTUA	2,555	-	-	-	-
5-042-409.00	ADVERTISEMENTS/LEGAL NO	CONTRACTUA	127	-	-	-	-
5-042-422.00	CONTRACT LABOR	CONTRACTUA	5,043	-	-	-	-
5-042-424.00	SERVICE CONTRACTS	CONTRACTUA	750	-	-	-	-
5-042-450.00	OTHER SERVICES	CONTRACTUA	45	-	-	-	-
5-042-713.00	VEHICLES/LARGE EQUIPMEN	SUPPLIES	-	-	-	-	-
5-042-815.00	OTHER CAPITAL OUTLAY	CAPITAL OUTI	-	-	-	-	-
5-042-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEC	6,927	-	-	89	90
5-042-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEC	94	-	-	-	-
5-042-908.10	MILEAGE	MISCELLANEC	-	-	-	-	-
<b>TOTAL 042 BEFORE ADJ</b>			664,850	-	-	112	90
ACCRUED COMP TIME			17,141	-	-	-	-
<b>TOTAL 042 BUDGETARY BASIS</b>			681,991	-	-	112	90

**Sanitation Fund**

DEPT 042

***Sanitation Fund***

Fund 106

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**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-043-101.00	SALARIES & WAGES	SALARIES	75,674	-	-	-	-
5-043-102.00	OVERTIME PAY	SALARIES	5,500	-	-	-	-
5-043-103.00	OASDI/MEDICARE	SALARIES	6,221	-	-	-	-
5-043-103.02	MATCHING RETIREMENT	SALARIES	4,621	-	-	-	-
5-043-105.00	LONGEVITY PAY	SALARIES	-	-	-	-	-
5-043-106.00	MEDICAL INSURANCE	SALARIES	14,624	-	-	-	-
5-043-106.01	LIFE INSURANCE	SALARIES	148	-	-	-	-
5-043-106.02	LONG TERM DISABILITY	SALARIES	82	-	-	-	-
5-043-107.00	WORKERS' COMPENSATION	SALARIES	1,986	-	-	-	-
5-043-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	-	-	-	-
5-043-118.00	ACCRUED COMP TIME	SALARIES	-	-	-	-	-
5-043-202.00	FUEL	SUPPLIES	11,475	-	-	-	-
5-043-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	396	-	-	-	-
5-043-205.00	OFFICE SUPPLIES	SUPPLIES	242	-	-	-	-
5-043-206.00	EMPLOYEE RELATIONS	SUPPLIES	382	-	-	-	-
5-043-207.00	REPRODUCTION & PRINTING	SUPPLIES	1,267	-	-	-	-
5-043-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,292	-	-	-	-
5-043-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	150	-	-	-	-
5-043-211.00	CLEANING AND JANITORIAL	SUPPLIES	363	-	-	-	-
5-043-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	433	-	-	-	-
5-043-213.00	COMMUNICATIONS EQUIPMI	SUPPLIES	65	-	-	-	-
5-043-221.00	SAFETY AND FIRST AID	SUPPLIES	33	-	-	-	-
5-043-250.00	OTHER SUPPLIES	SUPPLIES	173	-	-	-	-
5-043-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	20,491	-	-	-	-
5-043-304.00	MACHINERY/SMALL EQUIPM	MAINTENANCE	592	-	-	-	-
5-043-310.00	LAND/GROUNDS	MAINTENANCE	-	-	-	-	-
5-043-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	61	-	-	-	-
5-043-350.00	OTHER MAINTENANCE	MAINTENANCE	-	-	-	-	-
5-043-401.00	ELECTRICAL	CONTRACTUAL S	529	-	-	-	-
5-043-405.50	DRAINAGE CHARGE	CONTRACTUAL S	374	-	-	-	-
5-043-406.60	DISPOSAL FEES	0	142,837	-	-	-	-
5-043-408.00	RENTALS/LEASES	CONTRACTUAL S	-	-	-	-	-
5-043-408.10	RENTALS/LEASES-FLEET	CONTRACTUAL S	9,900	-	-	-	-
5-043-409.00	ADVERTISEMENTS/LEGAL NO	0	127	-	-	-	-
5-043-409.10	PUBLIC ED/INFORMATION	CONTRACTUAL S	409	-	-	-	-
5-043-424.00	SERVICE CONTRACTS	CONTRACTUAL S	894	-	-	-	-
5-043-430.00	TIRE DISPOSAL	CONTRACTUAL S	17,361	-	-	-	-
5-043-450.00	OTHER SERVICES	CONTRACTUAL S	2,450	-	-	-	-
5-043-713.00	VEHICLES/LARGE EQUIPMEN	SUPPLIES	-	-	-	-	-
5-043-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	-
5-043-813.00	VEHICLES/LARGE EQUIPMEN	CAPITAL OUTLAY	-	-	-	-	-
5-043-815.00	OTHER CAPITAL	CAPITAL OUTLAY	-	-	-	-	-

**Sanitation Fund**

DEPT 043

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-043-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEOU	2,882	-	-	-	-
5-043-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEOU	94	-	-	-	-
5-043-908.10	MILEAGE	MISCELLANEOU	-	-	-	-	-
5-043-950.00	OTHER SUNDRY	MISCELLANEOU	22	-	-	-	-
<b>TOTAL 043 BEFORE ADJ</b>			324,151	-	-	-	-
	ACCRUED COMP TIME		-	-	-	-	-
<b>TOTAL 043 BUDGETARY BASIS</b>			324,151	-	-	-	-

**Sanitation Fund**

Fund 106

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-140-101.00	SALARIES & WAGES	SALARIES	56,522	-	-	-	-
5-140-102.00	OVERTIME PAY	SALARIES	823	-	-	-	-
5-140-103.00	OASDI/MEDICARE	SALARIES	4,347	-	-	-	-
5-140-103.02	MATCHING RETIREMENT	SALARIES	4,722	-	-	-	-
5-140-105.00	LONGEVITY PAY	SALARIES	971	-	-	-	-
5-140-106.00	MEDICAL INSURANCE	SALARIES	9,958	-	-	-	-
5-140-106.01	LIFE INSURANCE	SALARIES	192	-	-	-	-
5-140-106.02	LONG TERM DISABILITY	SALARIES	107	-	-	-	-
5-140-107.00	WORKERS' COMPENSATION	SALARIES	2,519	-	-	-	-
5-140-116.00	SALARIES/WAGES CONTINGE	SALARIES	-	-	-	-	-
5-140-118.00	ACCRUED COMP TIME	SALARIES	(5,081)	-	-	-	-
5-140-202.00	FUEL	SUPPLIES	4,238	-	-	-	-
5-140-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	81	-	-	-	-
5-140-205.00	OFFICE SUPPLIES	SUPPLIES	-	-	-	-	-
5-140-206.00	EMPLOYEE RELATIONS	SUPPLIES	88	-	-	-	-
5-140-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,354	-	-	-	-
5-140-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	47	-	-	-	-
5-140-211.00	CLEANING AND JANITORIAL	SUPPLIES	674	-	-	-	-
5-140-212.00	COMPUTER EQUIPMENT & SI	SUPPLIES	-	-	-	-	-
5-140-218.00	PHOTOGRAPHY	SUPPLIES	-	-	-	-	-
5-140-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	22	-	-	-	-
5-140-250.00	OTHER SUPPLIES	SUPPLIES	2,669	-	-	-	-
5-140-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	9,384	-	-	(6)	-
5-140-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	35	-	-	-	-
5-140-310.00	LAND/GROUNDS	MAINTENANCE	-	-	-	-	-
5-140-312.00	BUILDINGS/APPLIANCES	MAINTENANCE	632	-	-	-	-
5-140-350.00	OTHER MAINTENANCE	MAINTENANCE	524	-	-	-	-
5-140-401.00	ELECTRICAL	CONTRACTUAL S	2,227	-	-	797	837
5-140-405.00	WATER	CONTRACTUAL S	424	-	-	264	290
5-140-405.50	DRAINAGE CHARGE	CONTRACTUAL S	380	-	-	465	465
5-140-406.00	SEWER	CONTRACTUAL S	501	-	-	265	265
5-140-408.00	RENTAL/LEASES	CONTRACTUAL S	1,980	-	-	-	-
5-140-408.10	RENTALS/LEASES-FLEET	CONTRACTUAL S	-	-	-	-	-
5-140-409.00	ADVERTISEMENTS/LEGAL NO	CONTRACTUAL S	-	-	-	-	-
5-140-422.00	CONTRACT LABOR	CONTRACTUAL S	3,924	-	-	-	-
5-140-422.20	CONTAINER SERVICE	CONTRACTUAL S	9,828	-	-	-	-
5-140-424.00	SERVICE CONTRACTS	CONTRACTUAL S	13	-	-	-	-
5-140-450.00	OTHER SERVICES	CONTRACTUAL S	1,206	-	-	-	-
5-140-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	-
5-140-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	-

**Sanitation Fund**

DEPT 140

**Expenditures Detail (continued)**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-140-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEOUS	1,528	-	-	-	-
5-140-908.00	SEMINARS/MEMBERSHIP/TR	MISCELLANEOUS	-	-	-	-	-
5-140-949.00	UNEMPLOYMENT BENEFITS	MISCELLANEOUS	-	-	-	-	-
5-140-950.00	OTHER SUNDRY	MISCELLANEOUS	-	-	-	-	-
<b>TOTAL 140 BEFORE ADJ</b>			116,838	-	-	1,785	1,857
	ACCRUED COMP TIME		5,081	-	-	-	-
<b>TOTAL 140 BUDGETARY BASIS</b>			121,919	-	-	1,785	1,857

**Sanitation Fund**

Fund 106



**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20 ACTUAL	FY21		FY21 RAE	FY22 BUDGET
				BUDGET (O)	BUDGET (A)		
5-142-101.00	SALARIES & WAGES	SALARIES	53,139	-	-	-	-
5-142-102.00	OVERTIME PAY	SALARIES	3,966	-	-	-	-
5-142-103.00	OASDI/MEDICARE	SALARIES	4,014	-	-	-	-
5-142-103.02	MATCHING RETIREMENT	SALARIES	4,092	-	-	-	-
5-142-105.00	LONGEVITY PAY	SALARIES	127	-	-	-	-
5-142-105.01	EDUCATION/MISCELLANEOUS	SALARIES	-	-	-	-	-
5-142-106.00	MEDICAL INSURANCE	SALARIES	14,841	-	-	-	-
5-142-106.01	LIFE INSURANCE	SALARIES	156	-	-	-	-
5-142-106.02	LONG TERM DISABILITY	SALARIES	86	-	-	-	-
5-142-107.00	WORKERS' COMPENSATION	SALARIES	2,456	-	-	-	-
5-142-116.00	SALARIES/WAGES CONTINGENT	SALARIES	-	-	-	-	-
5-142-118.00	ACCRUED COMP TIME	SALARIES	(3,793)	-	-	-	-
5-142-202.00	FUEL	SUPPLIES	15,771	-	-	-	-
5-142-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	-	-	-	-
5-142-204.00	POSTAGE & FREIGHT	SUPPLIES	287	-	-	-	-
5-142-206.00	EMPLOYEE RELATIONS	SUPPLIES	116	-	-	-	-
5-142-208.00	CLOTHING/PERS PROTECTIVE	SUPPLIES	1,900	-	-	-	-
5-142-211.00	CLEANING AND JANITORIAL	SUPPLIES	165	-	-	-	-
5-142-212.00	COMPUTER EQUIPMENT & SUPPLIES	SUPPLIES	-	-	-	-	-
5-142-219.00	GARBAGE BAGS	SUPPLIES	42,560	-	-	-	-
5-142-221.00	SAFETY/FIRST AID SUPPLIES	SUPPLIES	-	-	-	-	-
5-142-250.00	OTHER SUPPLIES	SUPPLIES	3	-	-	-	-
5-142-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	6,001	-	-	-	-
5-142-406.70	TRANSFER STATION FEES	CONTRACTUAL SERVICES	127,679	-	-	-	-
5-142-406.80	TCW-COMMERCIAL COLLECTION	CONTRACTUAL SERVICES	494,435	-	-	-	-
5-142-408.10	RENTALS/LEASES-FLEET	CONTRACTUAL SERVICES	-	-	-	-	-
5-142-409.00	ADVERTISEMENTS/LEGAL NOTICES	CONTRACTUAL SERVICES	1,953	-	-	-	-
5-142-422.00	CONTRACT LABOR	CONTRACTUAL SERVICES	64,881	-	-	-	-
5-142-424.00	SERVICE CONTRACTS	CONTRACTUAL SERVICES	52	-	-	-	-
5-142-450.00	OTHER SERVICES	CONTRACTUAL SERVICES	50	-	-	-	-
5-142-715.00	OTHER CAPITAL	SUPPLIES	-	-	-	-	-
5-142-815.00	OTHER CAPITAL OUTLAY	CAPITAL OUTLAY	-	-	-	-	-
5-142-901.00	LIAB/CASUALTY INSURANCE	MISCELLANEOUS	6,377	-	-	-	-
5-142-908.00	SEMINARS/MEMBERSHIP/TRAVEL	MISCELLANEOUS	-	-	-	-	-
5-142-949.00	UNEMPLOYMENT	MISCELLANEOUS	143	-	-	15	-
5-142-950.00	OTHER SUNDRY	MISCELLANEOUS	453	-	-	-	-
<b>TOTAL DEPT 142 BEFORE ADJ</b>			<b>841,911</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>
ACCRUED COMP			3,793	-	-	-	-
<b>TOTAL DEPT 142 BUDGETARY BASIS</b>			<b>845,704</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>

**Sanitation Fund**

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNF-GENERAL	TRANSFER OUT	327,336	319,614	319,614	302,069	292,738
6-000-602.00	INTERFUND TRNF-ELECTRIC	TRANSFER OUT	85,656	30,021	30,021	29,315	28,562
6-000-602.40	INTERFUND TRNSF-VERF FUN	TRANSFER OUT	200,000	-	-	-	-
6-000-605.00	INTERFUND TRNF-SEWER	TRANSFER IN	-	-	-	-	-
TOTAL TRANSFERS			612,992	349,635	349,635	331,384	321,300

**Transfers**

**Sanitation Fund**

**Fund 106**

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	550,936	673,857	673,857	674,236	677,617
<b>TOTAL REVENUES</b>	<b>550,936</b>	<b>673,857</b>	<b>673,857</b>	<b>674,236</b>	<b>677,617</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	37,003	105,710	105,710	105,916	110,947
SUPPLIES	11,203	19,080	19,080	15,775	17,550
MAINTENANCE	94,440	130,200	128,396	114,840	127,100
CONTRACTUAL SERVICES	402	14,800	15,800	3,673	10,000
CAPITAL OUTLAY (CASH BASIS)	-	-	187,000	187,000	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	1,000	1,804	1,804	1,850
<b>TOTAL OPERATING EXPENDITURES</b>	<b>143,049</b>	<b>270,790</b>	<b>457,790</b>	<b>429,008</b>	<b>267,447</b>
<b>OPERATING INCOME (LOSS)</b>	<b>407,887</b>	<b>403,067</b>	<b>216,067</b>	<b>245,228</b>	<b>410,170</b>
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	(8,978)	(8,978)	(6,815)	(6,117)
PRINCIPAL RETIREMENT	-	(64,752)	(64,752)	(65,772)	(66,470)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	744	-	-	700	700
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	670	670
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>744</b>	<b>(73,730)</b>	<b>(73,730)</b>	<b>(71,217)</b>	<b>(71,217)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>408,631</b>	<b>329,337</b>	<b>142,337</b>	<b>174,011</b>	<b>338,953</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	(50,017)
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,017)</b>
<b>CHANGE IN NET POSITION</b>	<b>408,631</b>	<b>329,337</b>	<b>142,337</b>	<b>174,011</b>	<b>288,936</b>
<b>ENDING CASH RESERVES BALANCE</b>	<b>358,450</b>	<b>687,787</b>	<b>500,787</b>	<b>532,461</b>	<b>821,397</b>
<b>ENDING WORKING CAPITAL BALANCE (1)</b>	<b>333,749</b>	<b>687,787</b>	<b>500,787</b>	<b>532,461</b>	<b>821,397</b>

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Drainage Fund

**Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-617.00	DRAINAGE FEE	CHGS FOR SVCS	553,090	673,857	673,857	676,236	679,617
4-710.00	INTEREST EARNED	INV INCOME	744	-	-	700	700
4-790.00	MISCELLANEOUS REVENUE	MISC	-	-	-	670	670
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			553,834	673,857	673,857	677,606	680,987
<b>LESS NON-OPERATING REVENUES</b>							
	INVESTMENT INCOME	INV INCOME	(744)	-	-	(700)	(700)
	MISCELLANEOUS, NET	MISC	-	-	-	(670)	(670)
	<b>SUBTOTAL NON-OPERATING</b>		(744)	-	-	(1,370)	(1,370)
<b>ALLOWANCE FOR DOUBTFUL ACCOUNTS</b>			(2,154)	-	-	(2,000)	(2,000)
<b>TOTAL NET CHARGES FOR SERVICES</b>			550,936	673,857	673,857	674,236	677,617

**Drainage Fund**

**Dept 100 Non-Dept Direct**

This department is used to account for Drainage Fund expenditures for debt payments of promissary note principal and interest used for financing purchases of a street sweeper in FY20 and 50% ownership in a gradall in FY21.

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	-	73,730	73,730	72,587	72,587
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 100</b>	-	73,730	73,730	72,587	72,587

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-860.11	DEBT SERVICE-INTEREST	INTEREST/FISCAL	-	8,978	8,978	6,815	6,117
5-100-860.15	DEBT SERVICE-PRINCIPAL	PRINCIPAL	-	64,752	64,752	65,772	66,470
<b>TOTAL DEPT 100</b>			-	73,730	73,730	72,587	72,587
STREET SWEEPER			-	50,080	50,080	50,080	50,080
GRADALL (50%)			-	23,650	23,650	22,507	22,507
<b>TOTAL</b>			-	73,730	73,730	72,587	72,587

Drainage Fund

**Dept 110 Non-Dept Miscellaneous**

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

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
SERVICES	-	-	-	-	-
CAPITAL OUTLAY	2,154	-	-	2,000	2,000
SUNDRIES	-	-	-	-	-
<b>TOTAL DEPT 110 BEFORE ADJ</b>	2,154	-	-	2,000	2,000
SUNDRIES - UNCOLLECTIBLE ACCOUNTS	(2,154)	-	-	(2,000)	(2,000)
<b>TOTAL DEPT 110 BUDGETARY BASIS</b>	-	-	-	-	-

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-110-903.00	UNCOLLECTABLE ACCOUNTS	CHGS SVCS	2,154	-	-	2,000	2,000
5-110-905.00	DEPRECIATION	DEPR	-	-	-	-	-
<b>TOTAL DEPT 100</b>			2,154	-	-	2,000	2,000

Drainage Fund

**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**

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

**Drainage Fund**

**Goals and Objectives**

	PLAN 2040 GOAL
Key goals and objectives for the Department include:	
➤ Make sure all streets are swept in a timely manner;	T1 - T3
➤ Mosquito spray as needed;	T1 - T3
➤ Repair or replace damaged curb and gutter;	T1 - T3
➤ Keep ditches mowed and storm drains cleared; and	T1 - T3
➤ Establish priority for major capital projects, financing, and timeline.	T1 - T3

**Expenditures Summary**

CATEGORY	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
PERSONNEL	40,500	105,710	105,710	105,916	110,947
SUPPLIES	11,203	19,080	19,080	15,775	17,550
MAINTENANCE	94,440	130,200	128,396	114,840	127,100
SERVICES	402	14,800	15,800	3,673	10,000
CAPITAL OUTLAY	-	-	187,000	187,000	-
SUNDRIES	-	1,000	1,804	1,804	1,850
<b>TOTAL DEPT 041 BEFORE ADJ</b>	<b>146,545</b>	<b>270,790</b>	<b>457,790</b>	<b>429,008</b>	<b>267,447</b>
PERSONNEL - ACCRUED COMP	(3,497)	-	-	-	-
<b>TOTAL DEPT 041 BUDGETARY BASIS</b>	<b>143,049</b>	<b>270,790</b>	<b>457,790</b>	<b>429,008</b>	<b>267,447</b>
FTES	2.00	2.00	2.00	2.00	2.00

**Decision Packages in FY22 Budget**

DESCRIPTION	\$ AMOUNT
NONE	

Drainage Fund



**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-041-101.00	SALARIES & WAGES	PERSONNEL	23,772	67,572	67,572	70,565	70,735
5-041-102.00	OVERTIME PAY	PERSONNEL	-	200	200	26	200
5-041-103.00	OASDI/MEDICARE	PERSONNEL	1,441	5,292	5,292	5,212	5,576
5-041-103.02	MATCHING RETIREMENT	PERSONNEL	2,527	7,005	7,005	7,618	11,182
5-041-105.00	LONGEVITY PAY	PERSONNEL	357	1,358	1,358	1,591	1,645
5-041-105.01	EDUCATION/MISCELLANEOU	PERSONNEL	-	-	-	-	-
5-041-105.03	STANDBY	PERSONNEL	-	-	-	-	-
5-041-106.00	MEDICAL INSURANCE	PERSONNEL	7,948	22,098	22,098	17,692	17,772
5-041-106.01	LIFE INSURANCE	PERSONNEL	32	253	253	250	273
5-041-106.02	LONG TERM DISABILTIY	PERSONNEL	17	140	140	147	150
5-041-107.00	WORKERS' COMPENSATION	PERSONNEL	911	1,792	1,792	2,815	1,666
5-041-116.00	SALARIES/WAGES CONTINGE	PERSONNEL	-	-	-	-	1,748
5-041-118.00	ACCRUED COMP TIME	PERSONNEL	3,497	-	-	-	-
5-041-202.00	FUEL	SUPPLIES	5,130	12,000	12,000	9,390	10,000
5-041-203.00	TOOLS/SMALL EQUIPMENT	SUPPLIES	-	500	500	500	300
5-041-207.00	REPRODUCTION & PRINGING	SUPPLIES	1,272	-	-	-	-
5-041-208.00	CLOTHING/PERS PRTOTECTIV	SUPPLIES	334	1,080	1,080	903	1,250
5-041-210.00	BOTANICAL & AGRICULTURAL	SUPPLIES	3,281	4,000	4,000	4,000	5,000
5-041-250.00	OTHER SUPPLIES	SUPPLIES	1,186	1,500	1,500	982	1,000
5-041-303.00	VEHICLES/LARGE EQUIPMENT	MAINTENANCE	3,890	10,000	10,000	5,446	9,000
5-041-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	200	200	100	100
5-041-315.00	STREETS/INLETS/CURBS	MAINTENANCE	7,800	10,000	10,000	5,000	8,000
5-041-315.10	STREETS-CONCRETE WORK	MAINTENANCE	74,537	100,000	98,196	99,196	100,000
5-041-315.20	STREETS-MISC MATERIALS	MAINTENANCE	8,214	10,000	10,000	5,098	10,000
5-041-402.00	AUDITS/CONSULTANTS	SERVICES	-	8,300	9,300	913	5,000
5-041-406.60	DISPOSAL FEES	SERVICES	33	500	500	260	1,000
5-041-408.10	RENTALS/LEASES-FLEET	SERVICES	-	6,000	6,000	2,500	4,000
5-041-409.00	ADV/LEGAL NOTICES	SERVICES	354	-	-	-	-
5-041-450.00	OTHER SERVICES	SERVICES	15	-	-	-	-
5-041-813.00	VEHICLES/LARGE EQUIPMENT	CAPITAL	-	-	-	-	-
5-041-815.41	OTHER CAPITAL	CAPITAL	-	-	187,000	187,000	-
5-041-901.00	LIAB/CASUALTY INSURANCE	MISC	-	1,000	1,762	1,762	1,850
5-041-950.00	OTHER SUNDRY	MISC	-	-	42	42	-
<b>TOTAL DEPT 041 BEFORE ADJ</b>			146,545	270,790	457,790	429,008	267,447
ACCRUED COMP			(3,497)	-	-	-	-
<b>TOTAL DEPT 041 BUDGETARY BASIS</b>			143,049	270,790	457,790	429,008	267,447

Drainage Fund

**FUND 137 Drainage Capital Improvement Fund**

Fund 137 is a subfund of Fund 107 and is used to account for major, often multi-year, capital drainage projects that are grant or bond funded. For FY22 Budget, the fund will track projects being reimbursed by \$5 million in Community Development Block Grant-Mitigation (CDBG-MIT-Harvey). The City's 1% match of \$50,017 is a transfer-in from Fund 107. We are assuming a timeline of 2 years to complete the drainage project list, with 42% of grant proceeds (due to 60-day lag) received in FY22 and 50% of the projects completed in FY22.

**Financial Statement**

IN \$	FY20 ACTUAL	FY21 BUDGET (O)	FY21 BUDGET (A)	FY21 RAE	FY22 BUDGET
<b>NONOPERATING REVENUES</b>					
INTERGOVERNMENTAL	-	-	-	-	2,084,018
<b>EXPENDITURES</b>					
AUDITS/CONSULTANTS	-	-	-	-	187,000
CAPITAL-DRAINAGE PROJECTS	-	-	-	-	2,338,830
TOTAL EXPENDITURES	-	-	-	-	2,525,830
<b>NET REVENUES BEFORE TRANSFER-IN</b>	-	-	-	-	(441,812)
<b>TRANSFERS-IN</b>					
CITY 1% MATCH	-	-	-	-	50,017
<b>NET REVENUES (LOSS) AFTER TRANSFER-IN*</b>	-	-	-	-	(391,795)

\* FUND 107 cash reserves will be used to cover the temporary timing variances between project expenditures and grant proceed receipts which average a 60-day lag.

**CDBG-MIT (Harvey) Drainage Project List**

- > N Dixie St - Replace corrugated metal pipe with new twin box culverts
- > Burlison St - Raise elevation of road and construct new twin box culverts
- > N Saeger & W Jefferson Sts - New storm sewer along north side of W Jefferson St with tie into N Saeger St improvements
- > Higgins Branch Creek along Henderson Park to FM 577 - Re-establish eroded sections of channel
- > Baylor St - Install new storm sewer with curb inlets and piping
- > Commerce St/Seelhorst St/Clinton St/Dark St - Install new storm sewer, curb inlets, piping, and junction boxes
- > Hogg Branch Creek to Alamo St -Add concrete flume, concrete apron, and erosion control
- > Hogg Branch from Jackson St to Day St - Replace existing concrete slope paving with regraded streambanks.
- > Hogg Branch Creek at Pecan St - New twin box culverts, headwalls, curb inlet, and channel restoration
- > Tom Dee St - New storm sewer
- > Spinn St at Day St - New recessed curb inlet and concrete box culverts

Drainage Fund

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	119,388	100,000	100,000	86,000	86,000
<b>TOTAL REVENUES</b>	<b>119,388</b>	<b>100,000</b>	<b>100,000</b>	<b>86,000</b>	<b>86,000</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	38	100	100	100	100
MAINTENANCE	4,437	10,100	10,100	8,000	8,000
CONTRACTUAL SERVICES	338	400	400	400	400
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	65,000	114,524	49,524	65,000
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	80,448	7,486	7,486	7,037	7,691
<b>TOTAL OPERATING EXPENDITURES</b>	<b>85,261</b>	<b>83,086</b>	<b>132,610</b>	<b>65,061</b>	<b>81,191</b>
<b>OPERATING INCOME (LOSS)</b>	<b>34,127</b>	<b>16,914</b>	<b>(32,610)</b>	<b>20,939</b>	<b>4,809</b>
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(3,343)	(2,705)	(2,705)	(2,705)	(2,052)
PRINCIPAL RETIREMENT	(27,146)	(27,784)	(27,784)	(27,784)	(28,437)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	886	1,300	1,300	775	700
GAIN ON SALE OF CAPITAL ASSETS	163	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>(29,441)</b>	<b>(29,189)</b>	<b>(29,189)</b>	<b>(29,714)</b>	<b>(29,789)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>4,686</b>	<b>(12,275)</b>	<b>(61,799)</b>	<b>(8,775)</b>	<b>(24,980)</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION DISTRIBUTION</b>	<b>4,686</b>	<b>(12,275)</b>	<b>(61,799)</b>	<b>(8,775)</b>	<b>(24,980)</b>
<b>ENDING CASH RESERVES BALANCE</b>	<b>156,600</b>	<b>144,325</b>	<b>94,801</b>	<b>147,825</b>	<b>122,845</b>
<b>ENDING WORKING CAPITAL BALANCE (1)</b>	<b>128,940</b>	<b>116,665</b>	<b>67,141</b>	<b>120,165</b>	<b>95,185</b>

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

Central Fleet Fund

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-518.00	RENTAL INCOME	CHGS FOR SVCS	119,388	100,000	100,000	86,000	86,000
4-710.00	INTEREST EARNED	INV INCOME	886	1,300	1,300	775	700
4-790.00	MISC	MISC	163	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>120,437</b>	<b>101,300</b>	<b>101,300</b>	<b>86,775</b>	<b>86,700</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-250.00	OTHER SUPPLIES	SUPPLIES	38	100	100	100	100
5-100-303.00	VEHICLES/LARGE EQUIPMEN	MAINTENANCE	4,437	10,000	10,000	8,000	8,000
5-100-304.00	MACHINERY/EQUIPMENT	MAINTENANCE	-	100	100	-	-
5-100-450.00	OTHER SERVICES	SERVICES	338	400	400	400	400
5-100-710.00	MACHINERY/EQUIPMENT	SUPPLIES	-	-	-	-	-
5-100-713.00	VEHICLES/LARGE EQUIPMEN	SUPPLIES	-	-	-	-	-
5-100-810.00	MACHINERY/EQUIPMENT	CAPITAL	-	65,000	65,000	-	65,000
5-100-813.00	VEHICLES	CAPITAL	-	-	49,524	49,524	-
5-100-860.11	DEBT SERVICE-INTEREST	INTEREST/FISCAL	3,343	2,705	2,705	2,705	2,052
5-100-860.15	DEBT SERVICE-PRINCIPAL	PRINCIPAL	27,146	27,784	27,784	27,784	28,437
5-100-901.00	LIAB/CASUALTY INSURANCE	MISC	6,783	6,986	6,986	6,537	7,191
5-110-905.00	DEPRECIATION	MISC	73,489	-	-	-	-
5-110-906.00	INVENTORY ADJUSTMENTS	MISC	176	500	500	500	500
<b>TOTAL EXPENDITURES</b>			<b>115,751</b>	<b>113,575</b>	<b>163,099</b>	<b>95,550</b>	<b>111,680</b>

Central Fleet Fund

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	213,213	241,414	241,414	240,361	398,218
<b>TOTAL REVENUES</b>	<b>213,213</b>	<b>241,414</b>	<b>241,414</b>	<b>240,361</b>	<b>398,218</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-	-
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	144,588	-	-	44,083	616,632
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>144,588</b>	<b>-</b>	<b>-</b>	<b>44,083</b>	<b>616,632</b>
<b>OPERATING INCOME (LOSS)</b>	<b>68,625</b>	<b>241,414</b>	<b>241,414</b>	<b>196,278</b>	<b>(218,414)</b>
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	(3,058)	(17,250)	(17,250)	(15,087)	(19,449)
PRINCIPAL RETIREMENT	(196,502)	(205,961)	(205,961)	(206,980)	(264,991)
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	1,161	-	-	2,000	2,000
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES (EXP)</b>	<b>(198,399)</b>	<b>(223,211)</b>	<b>(223,211)</b>	<b>(220,067)</b>	<b>(282,440)</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(129,774)</b>	<b>18,203</b>	<b>18,203</b>	<b>(23,789)</b>	<b>(500,854)</b>
TRANSFERS IN	502,903	-	-	19,512	557,206
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>502,903</b>	<b>-</b>	<b>-</b>	<b>19,512</b>	<b>557,206</b>
<b>CHANGE IN NET POSITION (BUDGET BASIS)</b>	<b>373,129</b>	<b>18,203</b>	<b>18,203</b>	<b>(4,277)</b>	<b>56,352</b>
<b>ENDING CASH RESERVES BALANCE</b>	<b>431,879</b>	<b>450,082</b>	<b>450,082</b>	<b>427,602</b>	<b>483,954</b>
<b>ENDING WORKING CAPITAL BALANCE (1)</b>	<b>237,926</b>	<b>256,129</b>	<b>256,129</b>	<b>233,649</b>	<b>290,001</b>

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.41	VERF RENTAL-DEV SVCS	CHGS FOR SVCS	35,805	59,455	59,455	58,312	70,206
4-513.54	VERF RENTAL-ANIMAL SHEL	CHGS FOR SVCS	-	-	-	-	7,559
4-518.22	VERF RENTAL-MAINTENANCE	CHGS FOR SVCS	5,464	5,464	5,464	5,464	2,501
4-518.31	VERF RENTAL-PARKS	CHGS FOR SVCS	22,593	22,593	22,593	22,593	28,518
4-518.44	VERF RENTAL-POLICE	CHGS FOR SVCS	13,653	18,204	18,204	18,294	28,795
4-518.51	VERF RENTAL-FIRE	CHGS FOR SVCS	124,980	124,980	124,980	124,980	187,548
4-518.52	VERF RENTAL-STREETS	CHGS FOR SVCS	10,718	10,718	10,718	10,718	73,091
4-710.00	INTEREST EARNED	INV INCOME	1,161	-	-	2,000	2,000
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>214,374</b>	<b>241,414</b>	<b>241,414</b>	<b>242,361</b>	<b>400,218</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-122-813.00	VEHICLES/LARGE EQUIPMENT		-	-	-	-	23,175
5-122-860.11	CAPITAL LEASE-INTEREST		103	483	483	482	365
5-122-860.15	CAPITAL LEASE-PRINCIPAL		5,361	4,982	4,982	4,982	5,099
5-131-813.00	VEHICLES/LARGE EQUIPMENT		-	-	-	-	46,350
5-131-860.11	CAPITAL LEASE-INTEREST		426	1,995	1,995	1,996	1,510
5-131-860.15	CAPITAL LEASE-PRINCIPAL		22,167	20,597	20,597	20,597	21,083
5-141-813.00	VEHICLES/LARGE EQUIPMENT		-	-	-	-	123,497
5-141-860.11	CAPITAL LEASE-INTEREST		881	8,179	8,179	6,017	5,565
5-141-860.15	CAPITAL LEASE-PRINCIPAL		34,923	51,276	51,276	52,295	52,747
5-144-813.00	VEHICLES/LARGE EQUIPMENT		144,588	-	-	-	75,325
5-151-813.00	VEHICLES/LARGE EQUIPMENT		-	-	-	44,083	289,154
5-151-860.11	CAPITAL LEASE-INTEREST		1,446	5,646	5,646	5,646	2,848
5-151-860.15	CAPITAL LEASE-PRINCIPAL		123,534	119,334	119,334	119,334	122,132
5-152-710.00	MACHINERY/EQUIPMENT-FIRE		-	-	-	-	-
5-152-813.00	VEHICLES/LARGE EQUIPMENT		-	-	-	-	-
5-152-860.11	CAPITAL LEASE-INTEREST		202	947	947	946	9,161
5-152-860.15	CAPITAL LEASE-PRINCIPAL		10,516	9,772	9,772	9,772	63,930
5-154-813.00	VEHICLES/LARGE EQUIPMENT		-	-	-	-	59,131
<b>TOTAL EXPENDITURES</b>			<b>344,148</b>	<b>223,211</b>	<b>223,211</b>	<b>266,150</b>	<b>901,072</b>

**Transfers Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
6-000-601.00	INTERFUND TRNSF-GENERAL	TRANSFER IN	302,903	-	-	19,512	557,206
6-000-606.00	INTERFUND TRNSF-SANITATI	TRANSFER IN	200,000	-	-	-	-
<b>TOTAL TRANSFERS</b>			<b>502,903</b>	<b>-</b>	<b>-</b>	<b>19,512</b>	<b>557,206</b>

**Financial Statement**

IN \$	FY20	FY21		FY21	FY22
	ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	179,014	136,768	136,768	174,585	137,548
<b>TOTAL REVENUES</b>	<b>179,014</b>	<b>136,768</b>	<b>136,768</b>	<b>174,585</b>	<b>137,548</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
MAINTENANCE	-	-	-	-	-
CONTRACTUAL SERVICES	149,743	117,270	117,270	101,936	108,389
CAPITAL OUTLAY (INSTEAD OF DEPRECIATION)	-	-	-	-	-
GROSS REVENUE TAX	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>149,743</b>	<b>117,270</b>	<b>117,270</b>	<b>101,936</b>	<b>108,389</b>
<b>OPERATING INCOME (LOSS)</b>	<b>29,271</b>	<b>19,498</b>	<b>19,498</b>	<b>72,649</b>	<b>29,159</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>					
DEBT SERVICE:					
INTEREST & FISCAL CHARGES	-	-	-	-	-
PRINCIPAL RETIREMENT	-	-	-	-	-
ISSUANCE COSTS	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-
INVESTMENT INCOME	1,207	1,500	1,500	1,000	1,500
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-
MISCELLANEOUS, NET	3,595	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>4,802</b>	<b>1,500</b>	<b>1,500</b>	<b>1,000</b>	<b>1,500</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>34,073</b>	<b>20,998</b>	<b>20,998</b>	<b>73,649</b>	<b>30,659</b>
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION DISTRIBUTION</b>	<b>34,073</b>	<b>20,998</b>	<b>20,998</b>	<b>73,649</b>	<b>30,659</b>
<b>ENDING CASH RESERVES BALANCE</b>	<b>-</b>	<b>20,998</b>	<b>20,998</b>	<b>73,649</b>	<b>104,308</b>
<b>ENDING WORKING CAPITAL BALANCE (1)</b>	<b>232,703</b>	<b>253,701</b>	<b>253,701</b>	<b>306,352</b>	<b>337,011</b>

(1) CURRENT ASSETS LESS CURRENT LIABILITIES.

**Workers' Compensation Fund**

**Operating and Non-Operating Revenues**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
4-513.00	INTEREST INCOME	INV INCOME	1,207	1,500	1,500	1,000	1,500
4-520.00	WORKERS' COMP RECEIPTS	CHGS FOR SVCS	179,014	136,768	136,768	174,585	137,548
4-520.00	MISCELLANEOUS REVENUES	MISCELLANEOUS	3,595	-	-	-	-
<b>TOTAL OPERATING AND NON-OPERATING REVENUES</b>			<b>183,816</b>	<b>138,268</b>	<b>138,268</b>	<b>175,585</b>	<b>139,048</b>

**Expenditures Detail**

GL#	DESCRIPTION	CATEGORY	FY20	FY21		FY21	FY22
			ACTUAL	BUDGET (O)	BUDGET (A)	RAE	BUDGET
5-100-450.00	OTHER SERVICES	SERVICES	2,586	4,000	4,000	3,000	4,000
5-100-936.00	WORKERS' COMP PREMIUM	SERVICES	144,034	110,220	110,220	95,736	101,189
5-100-941.10	MEDICAL-PRIOR YEAR	SERVICES	229	150	150	300	300
5-100-941.60	VOLUNTEER BENEFITS	SERVICES	2,894	2,900	2,900	2,900	2,900
<b>TOTAL EXPENDITURES</b>			<b>149,743</b>	<b>117,270</b>	<b>117,270</b>	<b>101,936</b>	<b>108,389</b>

**Workers' Compensation Fund**



# 2021 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BRENHAM

979-337-7200

Taxing Unit Name

Phone (area code and number)

200 WEST VULCAN STREET, BRENHAM, TEXAS 77833

WWW.CITYOFBRENHAM.ORG

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

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,502,497,195
2.	<b>2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 244,856,786
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,257,640,409
4.	<b>2020 total adopted tax rate.</b>	\$ 0.50400 /\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
	A. <b>Original 2020 ARB values:</b> ..... \$ 0	
	B. <b>2020 values resulting from final court decisions:</b> ..... - \$ 0	
	C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2020 ARB certified value:</b> ..... \$ 0	
	B. <b>2020 disputed value:</b> ..... - \$ 0	
	C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>1,257,640,409</u>
9.	<b>2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$ _____ <u>0</u>
10.	<p><b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2020 market value: ..... \$ <u>81,342</u></p> <p><b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: ..... + \$ <u>2,055,050</u></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ <u>2,136,392</u>
11.	<p><b>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p><b>A. 2020 market value:</b> ..... \$ <u>165,230</u></p> <p><b>B. 2021 productivity or special appraised value:</b> ..... - \$ <u>580</u></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ <u>164,650</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>2,301,042</u>
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>22,530,640</u>
14.	<b>2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,232,808,727</u>
15.	<b>Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>6,213,356</u>
16.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$ <u>239</u>
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>6,213,595</u>
18.	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ <u>1,530,454,770</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ <u>42,884,688</u></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	\$ <u>1,487,570,082</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ <u>97,185,870</u>
B.	<b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ <u>0</u>
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ <u>97,185,870</u>
20.	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>258,318,725</u>
21.	<b>2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,326,437,227</u>
22.	<b>Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$ <u>786,620</u>
23.	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$ <u>19,913,557</u>
24.	<b>Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$ <u>20,700,177</u>
25.	<b>Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,305,737,050</u>
26.	<b>2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.47590</u> / <sub>\$100</sub>
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$ _____/ <sub>\$100</sub>

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$ <u>0.32000</u> / <sub>\$100</sub>
29.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,257,640,409</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>4,024,449</u>
31.	<b>Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2020.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. .... + \$ <u>148</u></p> <p><b>B. 2020 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. .... - \$ <u>116,483</u></p> <p><b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>0</u></p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ <u>4,024,449</u>
32.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,305,737,050</u>
33.	<b>2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.30820</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p><b>B. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.00000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.00000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.041



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</sup></p> <p><b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.00000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>  0.00000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>  0.00000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup></p> <p><b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ <u>          0</u></p> <p><b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.00000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>  0.00000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>  0.00000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>  0.00000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>  0.00000</u> /\$100
39.	<b>Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>  0.30820</u> /\$100
40.	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>  579,652</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>  0.04440</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>  0.35260</u> /\$100
41.	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>  0.36490</u> /\$100

<sup>25</sup> Tex. Tax Code § 26.0442

<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ _____/100
<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ <u>2,369,557</u> <b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u> <b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u> <b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u> <b>E. Adjusted debt.</b> Subtract B, C and D from A.		\$ <u>2,369,557</u>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>		\$ <u>0</u>
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.		\$ <u>2,369,557</u>
<b>45. 2021 anticipated collection rate.</b> <b>A.</b> Enter the 2021 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>98.55000</u> % <b>B.</b> Enter the 2020 actual collection rate ..... <u>98.66000</u> % <b>C.</b> Enter the 2019 actual collection rate ..... <u>98.55000</u> % <b>D.</b> Enter the 2018 actual collection rate ..... <u>98.56000</u> % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>		<u>98.55000</u> %
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E.		\$ <u>2,404,421</u>
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ <u>1,326,437,227</u>
<b>48. 2021 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.		\$ <u>0.18130</u> /\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.		\$ <u>0.54620</u> /\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ _____/100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$ _____/\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$ _____ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 602,061
53.	<b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,326,437,227
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.04540 /\$100
55.	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.47590 /\$100
56.	<b>2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ _____ /\$100
57.	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.54620 /\$100
58.	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.50080 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.10450</u> / <sub>\$100</sub>
64.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> / <sub>\$100</sub>
65.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.00000</u> / <sub>\$100</sub>
66.	<b>2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.10450</u> / <sub>\$100</sub>
67.	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.60530</u> / <sub>\$100</sub>

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.30820</u> / <sub>\$100</sub>
69.	<b>2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,326,437,227</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.03770</u> / <sub>\$100</sub>
71.	<b>2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.18130</u> / <sub>\$100</sub>
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.52720</u> / <sub>\$100</sub>

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/100
74.	<b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/100
75.	<b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____/100
76.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____/100
80.	<b>2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____/100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.47590/100  
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
Indicate the line number used: \_\_\_\_\_
- Voter-approval tax rate.** ..... \$ 0.50080/100  
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
Indicate the line number used: \_\_\_\_\_
- De minimis rate.** ..... \$ 0.52720/100  
If applicable, enter the 2021 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here** ▶ CAROLYN D. MILLER, ACM-CFO  
Printed Name of Taxing Unit Representative

**sign here** ▶   
Taxing Unit Representative

8/5/21  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)