

2023

24

# 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 FY2023-24 adopted budget for the City of Brenham will raise more revenue from property taxes than last year’s budget by an amount of \$629,495 which is a 6.71 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 \$210,319.**

**At the September 7, 2023 and September 21, 2023 City Council meetings, a record vote was taken of each member of City Council on the adopted FY23-24 budget. The recorded vote on the adoption of the budget is as follows:**

<b>CITY COUNCIL MEMBERS</b>	<b>9/7/23 VOTE</b>	<b>9/21/23 VOTE</b>
Mayor Atwood C. Kenjura	YES	YES
Shannan Canales, Ward 1	YES	ABSENT
Albert Wright, Ward 2	YES	YES
Dr. Paul F. LaRoche, III, Ward 3	YES	YES
Adonna Saunders, Ward 4	YES	YES
Mayor Pro-Tem Clint Kolby, Position 5 At-Large	YES	YES
Leah Cook, Position 6 At-Large	YES	YES

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

<b>TAX RATES</b>	<b>FY23-24</b>	<b>FY22-23</b>
Property Tax Rate	0.4584	0.4737
No-New-Revenue Tax Rate	0.4445	0.3966
No-New-Revenue M&O Rate	0.3007	0.2772
Voter-Approval Tax Rate	0.4606	0.4738
Debt Tax Rate	0.1482	0.1440
Amount of Municipal Debt Obligation:	\$3,087,497	\$2,851,060

*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>FY22</b>	<b>FY23 Estimate</b>	<b>FY24 Adopted Budget</b>
\$3,461	\$2,400	\$4,100

Membership Dues:

<b>Entity</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24 Adopted Budget</b>
Texas Municipal League	\$3,241	\$3,505	\$3,505
Texas Public Power Association	9,093	9,093	10,000
Texas Gas Association	975	975	1,000
<b>Total</b>	<b>\$13,309</b>	<b>\$13,573</b>	<b>\$14,505</b>

**CITY OF BRENHAM  
CITY COUNCIL  
2023-2024**



**ATWOOD C.  
KENJURA  
MAYOR**



**CLINT KOLBY  
MAYOR PRO TEM  
POSITION 5 -  
AT LARGE**



**SHANNAN  
CANALES WARD 1**

**ALBERT WRIGHT  
WARD 2**



**DR. PAUL  
LAROCHE III  
WARD 3**

**ADONNA  
SAUNDERS WARD 4**



**LEAH COOK  
POSITION 6 -  
AT LARGE**

# TABLE OF CONTENTS

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## Introduction

Mandatory State Language .....	1
How to Read This Document.....	6
Community Profile .....	7

## Budget Message

City Manager Budget Transmittal Letter.....	11
City of Brenham Organizational Chart .....	20
Budget Process .....	21
Budget Calendar .....	28
Basis of Accounting Fund Structure .....	29

## Budget Summary

Combined Fund Summaries .....	36
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## Analysis By Illustration

City General Fund Budget and Tax Rate Statistics .....	46
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## Long-Range Planning

Plan 2040 – Brenham Comprehensive Plan .....	58
Brenham 5-year Capital and Personnel Plans .....	64

## General Fund

Adopted General Fund Summary.....	90
Revenue Detail .....	91
100 Non-Department Direct .....	93
110 Non-Department Miscellaneous .....	94
049 Marketing and Public Relations .....	95
121 Administration.....	98
122 Development Services.....	102
123 Human Resources.....	106
125 Main Street.....	109
131 Maintenance .....	112
133 Finance .....	116
135 Purchasing and Central Warehouse .....	119
141 Streets .....	123
144 Parks and Recreation.....	127
146 Library.....	131
149 Aquatic Center.....	134
151 Police .....	138

**General Fund (continued)**

152 Fire.....	142
154 Animal Services .....	146
155 Municipal Court.....	150
167 General Government Services .....	153
172 Information Technology.....	156

**Utility Funds**

Electric Fund.....	160
Gas Fund.....	164
Water Fund.....	200
Wastewater Fund.....	220
Sanitation Fund .....	242
Drainage Fund .....	244

**Other Governmental Funds**

Drainage Capital Projects .....	259
Airport Capital Improvement Plan .....	260
Central Fleet Fund .....	261
Police Criminal Law Enforcement Fund .....	262
Donations Fund .....	263
Courts – Technology/Security Fund .....	264
Parks Capital Improvements Fund .....	265
Equipment Fund – General .....	266
Streets/Drainage Improvements.....	267
Vehicle and Equipment Replacement Fund.....	268
BCDC Capital Projects Fund.....	269
General Government Capital Projects Fund .....	270
Workers Comp Self Insurance Fund .....	271

**Ordinances & Policies**

Budget Ordinance .....	273
Tax Ordinance .....	274
Financial Policies .....	276
Investment Policy.....	280

**Attachments**

Personnel – Full-Time Equivalent.....	295
2023 Tax Rate Calculation Worksheet .....	296
Acronyms.....	307
Glossary.....	308

## **HOW TO READ THIS DOCUMENT**

Presented is the City of Brenham Annual Operating Budget for the fiscal year beginning October 1, 2023 through September 30, 2024. This document has been specially prepared to help you, the reader, learn about the issues affecting the Brenham community. Many people believe a city budget is only a financial plan. Although you can learn much of the City's financial portfolio, the FY 2023-2024 budget document has been designed to serve other functions as well. The budget is a policy document as it presents major priorities that guide how the City is managed. The budget also is an operational guide that gives the public, elected officials and City staff information pertaining to the production and performance of individual City departments. The budget is designed as a communication device. Information is conveyed verbally and graphically in a way that should be easily understood by persons unfamiliar with the City.

### **THE BUDGET FORMAT**

The budget document is divided into four major sections: Introductory, Budget Summary, Financial/Operational, and Attachments. The introductory section contains the City's Manager's letter addressed to the City Council, which explains the priorities and issues that affected the development of the 2023-2024 budget. This section also describes the City's goals, basis of accounting, long-term financial plan and the City's overall organizational structure.

The Budget Summary section provides explanations of major revenues, expenditures and fund balances for appropriated funds with specific individual details of the appropriated funds.

The Financial sections consist of the appropriated and non-appropriated funds and are divided by fund type with departmental group information provided when applicable. The City uses the fund method of accounting which tracks the application of public resources. For example, Utility Funds are established to keep track of revenues and expenditures associated with operating the Utility Departments. The General Fund attracts the most attention as it consists of the majority of the departments seen by citizens (Administrative Services, Police, Fire, Parks, Planning and other community service departments). Financial statements are provided for each fund with beginning fund balances, revenues, expenditures and projected ending balances for the adopted budget year. Within each fund there may be one or more departments that describe the makeup of each fund.

Attachments are presented at the back of the document. These include financial policies, investment policies, ordinances adopted by the city council which pertain to the budget and tax rate, acronyms and a glossary.

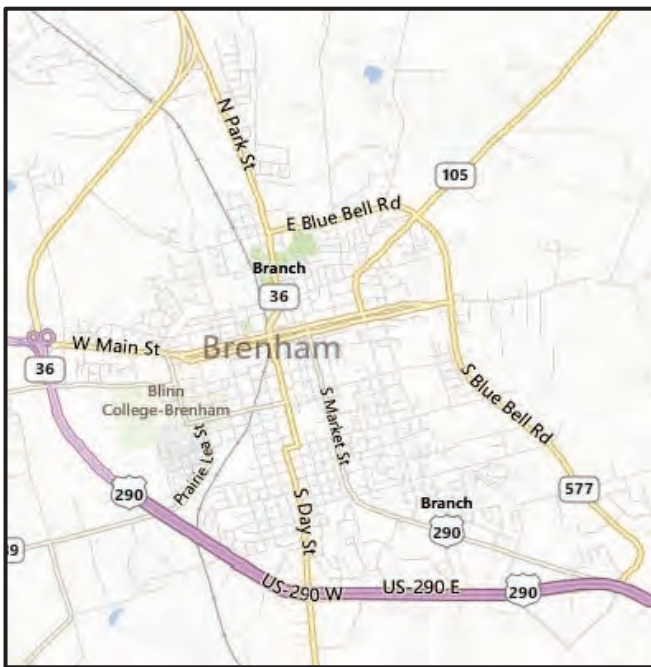
Please contact the City's Finance Department for questions related to the FY 2023-2024 budget documents at (979-337-7511).

## Information on the City of Brenham

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### History

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



### Location

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

### Demographics

Population growth of any significance did not occur until 1860 with the construction of the Washington County Railroad where Brenham was the rail terminus. From 1860 to 1900, the population doubled every decade. With the exception of 1910, when there was a slight decline, population has grown steadily. The City's population in the 2000 Census was 13,507, increasing to 15,716 in the 2010 Census and 17,369 in the most recent 2020 census. The largest ancestry segment (over 25%) is of German descent, seen in the architecture of historic homes and the Maifest celebration. In the 2000 Census, median household income was \$32,109, which grew noticeably to \$43,506 for the 2010 Census and again to \$54,536 in the 2020 census. Overall, 27% of the City's population has a bachelor's degree or higher.



## **Information on the City of Brenham**

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### **Government**

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

### **City Amenities/Services**

City services are provided by a staff of 249.45 full-time equivalent employees. Public safety is a primary objective of the City of Brenham. All City departments are dedicated to serving the public in the most efficient and cost effective way possible. There are 40 sworn police officers protecting the citizens. The Brenham Fire Department provides fire suppression and rescue protection and the City has a disaster preparedness plan. The City’s Animal Control Department responds to all animal calls. An animal shelter and adoption program are also offered.

The City of Brenham owns and operates electric, gas, water and wastewater utilities, providing citizens with the convenience of “one-stop shopping” while ensuring quality service. There are 102.16 miles of streets and drainage that are maintained by the City. In addition, the City mows and maintains the appearance along streets, creeks, and parks.

Sports and recreation are popular in Brenham. There are eight City parks, the Blue Bell Aquatic Center, the Brenham Skate Park, the Hasskarl Tennis Center, and the Dr. Bobbie M. Dietrich Memorial Amphitheatre. More than 450 athletic games and 50 tournaments are held at City facilities during a year. Approximately 191 acres of parkland is maintained by the City.





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# Budget Message

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**Mayor**  
Atwood C. Kenjura

**Council Members**  
Clint Kolby, Mayor Pro Tem  
Shannan Canales  
Leah Cook  
Dr. Paul F. LaRoche, III  
Adonna Saunders  
Albert Wright

**City Manager**  
Carolyn D. Miller

September 7, 2023

Honorable Mayor Atwood C. Kenjura and Council Members:

RE: Fiscal Year 2023-2024 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, 2023 and ending September 30, 2024. The budget is balanced as required by law. The FY 23-24 Adopted Budget takes into consideration the direction and priorities of City Council and management staff, as addressed in prior years' strategic planning sessions and the Council Five-Year Planning workshops held in May. The fiscal year 23-24 Adopted Budget was developed during a period of unprecedented growth, and with growth comes many challenges for a City our size. With these factors in mind, we have developed a conservative budget that will continue to support anticipated City development and completion of long-term strategic initiatives.

### **Principal Priorities of the FY 2023-2024 Budget**

As the FY 23-24 budget process began in the spring of 2023, we started to re-examine the core issues and priorities that we would face in our next fiscal year and beyond. After several cycles of dealing with pandemic related hardships, we have now recently experienced lingering supply chain issues, labor shortages, increasing fuel costs and inflation. While growth trends remain strong, we continue to be cautious as rising interest rates used as a tool to combat inflation could slow economic activity. As the City of Brenham continues to see unprecedented growth, demand for services on general government and utilities continue to present challenges to keep pace. With these factors in mind we developed the following priorities for the FY 23-24 budget:

- *How do we maintain service levels to our citizens within the constraints of available revenues without placing undue burden on taxpayers and utility rate payers?*
- *What steps are necessary to continue to provide exemplary public safety to the community while balancing the overall budget?*
- *How do we meet growing capacity needs for City provided utilities and roadways?*
- *How do we continue to contain operating costs?*
- *In what ways can the City look to innovate and create new opportunities to support growth?*

## **Addressing the Issues**

### ***How do we maintain service levels to our citizens within the constraints of available revenues without placing undue burden on taxpayers and utility rate payers?***

As we developed the FY 23-24 budget, service levels remained a top priority. However, with a possible housing slowdown on the horizon due to rising interest rates, tough decisions need to be made about the tax rate and utility rates in order to maintain these existing service levels.

### ***What steps are necessary to continue to provide exemplary public safety to the community while balancing the overall budget?***

With the continued pressure on municipal maintenance and operations tax rates put in place by the Texas Legislature, it is important to look at all avenues to improve public safety. While funding public safety personnel continues to be a challenge, the City embarked on a major step forward by issuing debt in FY 23 to begin the design and construction of Fire Station #2. As construction gets underway in FY 24 it will be important for the City of Brenham to prepare to staff up to 9 new firefighters prior to Station #2 completion in the next several years. It is also necessary to be proactive in law enforcement and continue to layer in new Police Officers to help maintain our exemplary police department.

### ***How do we meet growing capacity needs for City provided utilities and roadways?***

Increased development and State regulation have put a strain on the City's utilities, particularly water capacity. The FY 23-24 budget addresses some of the looming challenges related to water. The City remains in a good financial position overall and has the debt capacity in place to support much needed utility and roadway construction and rehabilitation.

### ***How do we continue to contain operating costs?***

With lingering inflation and increasing fuel prices, the City faced many challenges containing operating costs. While there are many important capital and personnel needs of the City for FY 23-24, we had no choice but to forego some of these expenses at this time. However, with current year revenues far outpacing the budget, there may be some opportunities to fund some one-time capital expenses with current year savings.

***In what ways can the City look to innovate and create new opportunities to support growth?***

As a City we are always looking for new opportunities to support growth in a responsible and manageable way. We have a strong foundation in place that can continue to attract tourism, economic and community development corporations that can provide incentives for job creation, and experienced staff willing to serve the needs of future development.

## **General Fund Revenue Highlights**

Economic strength is driving strong revenue results in the General Fund, although we remain cautious of a slowdown, particularly in housing. FY 23-24 Proposed Budget contains the following:

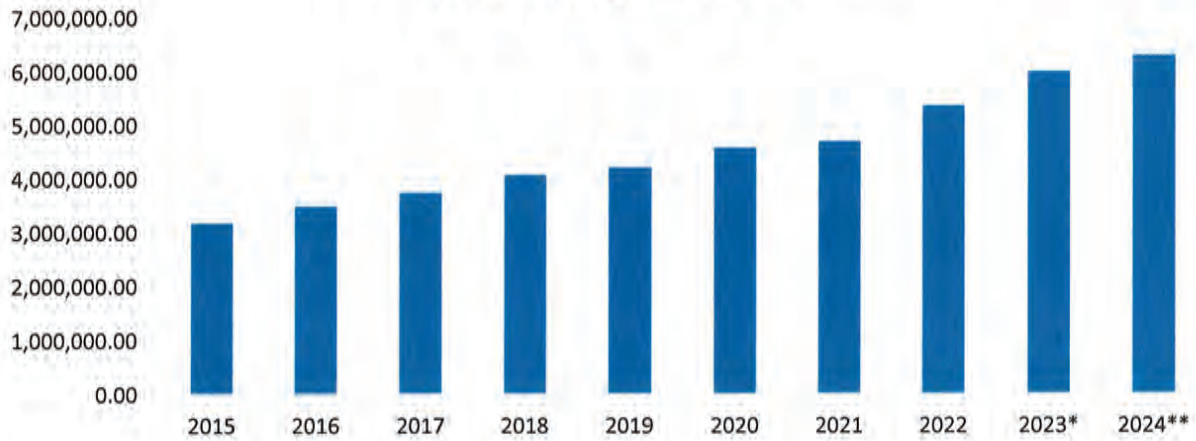
### **Property Tax**

Certified net taxable property values increased from \$2,046,015,325, (2022) to \$2,195,608,916, an 8.5 percent increase. The Adopted FY 23-24 budget includes revenue assumptions based on lowering the overall tax rate from the current \$0.4737 per \$100 of valuation to \$0.4584. While the overall rate decreased, we still looked to maximize the M&O tax rate which is now capped at a 3.5% increase. The new rate will result in \$634,411 in new revenue, and of this amount, \$382,690 will be attributable to the General Fund. The remaining revenues are allocated into the Debt Service and TIRZ Funds.

<b>PROPERTY TAX RATE</b>	<b>O&amp;M</b>	<b>I&amp;S (DEBT)</b>	<b>TOTAL</b>
CURRENT TAX RATE	\$0.3297	\$0.1440	\$0.4737
ADOPTED TAX RATE	\$0.3102	\$0.1482	\$0.4584
INCREASE/(DECREASE)	(\$0.0195)	\$0.0042	(\$0.0153)

## City of Brenham Ad Valorem History

10 Year Average Increase 8%



\*Projected  
 \*\*Proposed

### Sales Tax

Actual sales tax results for FY 22-23 are expected to be around \$6.9 million. This creates above-budget-net-revenues (ABNR) in the General Fund because the FY 22-23 Budget was balanced (revenues=expenditures) on lower sales tax forecast. The FY 22-23 projections are roughly \$500,000 above what was budgeted. However, despite the strong current sales tax growth, we have remained cautious with our FY 23-24 forecasts. As rising interest rates, higher fuel prices and lingering inflation impact discretionary spending, we feel a conservative sales tax revenue outlook for FY 23-24 is appropriate. Sales tax can be volatile, and in an economic slowdown the revenue impact can be sudden. Due to these factors the forecast for FY 23-24 Budget is a conservative estimate of 11% over prior year budget.

## General Fund Sales Tax History

10 Year average increase 5%



\*Projected

\*\*Proposed

### Utility Franchise Fees

Utility franchise fees continue to be a source of stable revenue for the General Fund. A healthy 5.6% increase is projected for FY 23-24, and Utility franchise fees remain the third largest source of revenue in the General Fund.

### Other Taxes

Other taxes include franchise taxes paid by non-City entities, mixed beverage tax, and penalty & interest. Other taxes are budgeted at a 1.8% over prior year adopted for FY 23-24.

### Licenses & Permits

Licenses & Permit revenues have continued to come in strong. For FY 22-23 we project these revenues to be right at budget of \$375,000. While this revenue category has remained a positive, rising interest rates are sure to have an impact in the next budget cycle. However, with a recent increase in Permit fees, we hope to offset a slowdown in permit numbers and project a steady revenue increase of 8.9%.

## Licenses & Permits History



\*Projected

\*\*Proposed

### Charges for Service

We project Charges for Services to increase by 9.6% for FY 23-24. This is our 4<sup>th</sup> largest revenue category, so the growth trend is encouraging. While we do not anticipate a large increase in overall city facility use, we are now analyzing charges related to sports field rentals, park fees, health inspections, aquatics fees and animal control fees. After the May workshops to discuss the city's 5-year financial plan, City Council was supportive of an In-City and Out-of-City model structure for city service charges.

### Expenditure Trends

City expenditure budgets continue to see increasing costs for goods and services. The high price of fuel, labor shortages, supply chain issues and lingering inflation continue to be a burden and we expect these trends to continue into FY 23-24.

We have seen spikes in service contracts for mowing, janitorial and other contract labor. Chemicals, supplies, tools, vehicles and equipment all cost significantly more than they have in the past. In addition to these rising costs, maintenance and operations at City owned facilities like the Police Station, Fire Department and City Hall continue to increase. While we anticipate these pressures on our operating budgets to persist, City staff has done an excellent job to contain costs wherever possible. Comparing City base budget FY 22-23 to base budget FY 23-24, General Fund expenditures are up only 4.2%.



## Expenditure Highlights

### Personnel

One of the largest City budgets is for personnel. There are 247.2 funded full-time equivalent (FTE) positions in the FY 23-24 Proposed Budget. Included are the following changes impacting personnel expenditures:

- Personnel Additions – After only adding one SRO (expense offset by BISD) in the FY 22-23 budget, it was crucial to add more personnel in the FY 23-24 Budget to keep up with demand for services. One of the most critical personnel needs in the city is to prepare to staff up the new Fire Station #2 which should be online by late 2025.

The FY 23-24 budget includes the following personnel additions:

- 1 New Police Officer
  - 3 New Firefighters (mid-year)
  - Increased Lifeguard pay Aquatic Center
- Beyond new personnel additions, it is important for the city to retain and recruit quality employees. While city staff did receive an incremental step increase, the city was not able to offer a Cost-Of-Living increase (COLA) in FY 22-23. The city is budgeting for a modest COLA in addition to the step increase for FY 23-24.
  - Medical Insurance – The city has traditionally participated in TML’s medical insurance program. Recent rises in premiums led the city to explore competitive bids outside of the TML pool. The returns on these bids were positive and as a result the City will switch carriers from TML to United Health Care to look to increase the quality of care and long-term affordability to the city.

### New Debt Highlights

The FY 22-23 Budget included a \$10 million new debt issuance for the design and construction of Fire Station #2, as well as much needed street projects. As discussed at the Council Retreat in May, we are recommending a new bond issuance for the much needed and multifaceted water expansion projects for FY 23-24.

## **Departmental Expenditure Highlights**

- Development Services continued implementation of Accela software
- Continued Street Rehabilitation & Maintenance program (Debt Issuance FY 22-23)
- Parks & Aquatics new apparatus and replacement equipment (Funded through BCDC)
- Police Vehicle Replacements (6)
- Design & construction for Fire Station #2 (Debt Issuance for FY 22-23)
- Information Technology continued replacements of network equipment, software and hardware
- New Information Technology programs for Antivirus and cybersecurity

## **Transfers**

Transfers remain an important part of the City's balanced budget. Transfers in from Utilities help offset the costs of General Fund Staff that support these other funds. Departments that support Utilities include Administration, Human Resources, Maintenance, Finance, Purchasing and Information Technology.

A new transfer for FY 23-24 is a transfer from Brenham Community Development Corporation (BCDC) to the General Fund. This transfer will be used to offset growing personnel and operating costs in Parks and Aquatics.

Another big change in transfers into the General Fund is the transfer from the Hotel Tax Fund. This transfer is to support Parks and Recreation activities that draw in outside business for our hotel industry. A common term used to refer to these type of Hotel Tax eligible events is "heads-in-beds". This has been flat for several years, however due the amount of out of town sports activity, and the internal costs of maintaining staff and supplies at tournaments, we need to increase the transfer to cover the actual costs of our support.

## **Fund Balance**

This Proposed Budget projects to end FY 23-24 with 117 days of General Fund balance. Maintaining a healthy fund balance is one of the most critical aspects of municipal finance. Having a strong balance of reserves is important to secure a good bond rating which can improve the City's interest rates and future borrowing costs. This will be critical as the City will need to rely more on debt in the future to make the capital investments needed in the City's infrastructure.

## Utility Funds

While no new positions are being added in the FY 23-24 budget, growth and development have increased demand on our Utility infrastructure. New technologies and government regulations have the potential to increase demand even further. The most important issue in the FY 23-24 Budget is the need to expand our treated water capacity. While Utility rates in Electric, Gas and Wastewater remain stable, a decision will need to be made on our Water rates to determine how staff can plan and proceed with expansion.

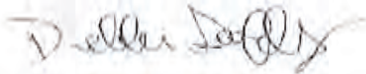
## Closing Remarks

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 Stacy Hardy, Jessica Perez and Nancy Stafford. Our division directors and department heads also deserve recognition for their cooperation during this process. I believe the efforts of all involved have resulted in a sound financial plan that aligns revenues and expenditures so that the City's many needs and opportunities can be addressed.

Respectfully submitted,



Carolyn D. Miller  
City Manager

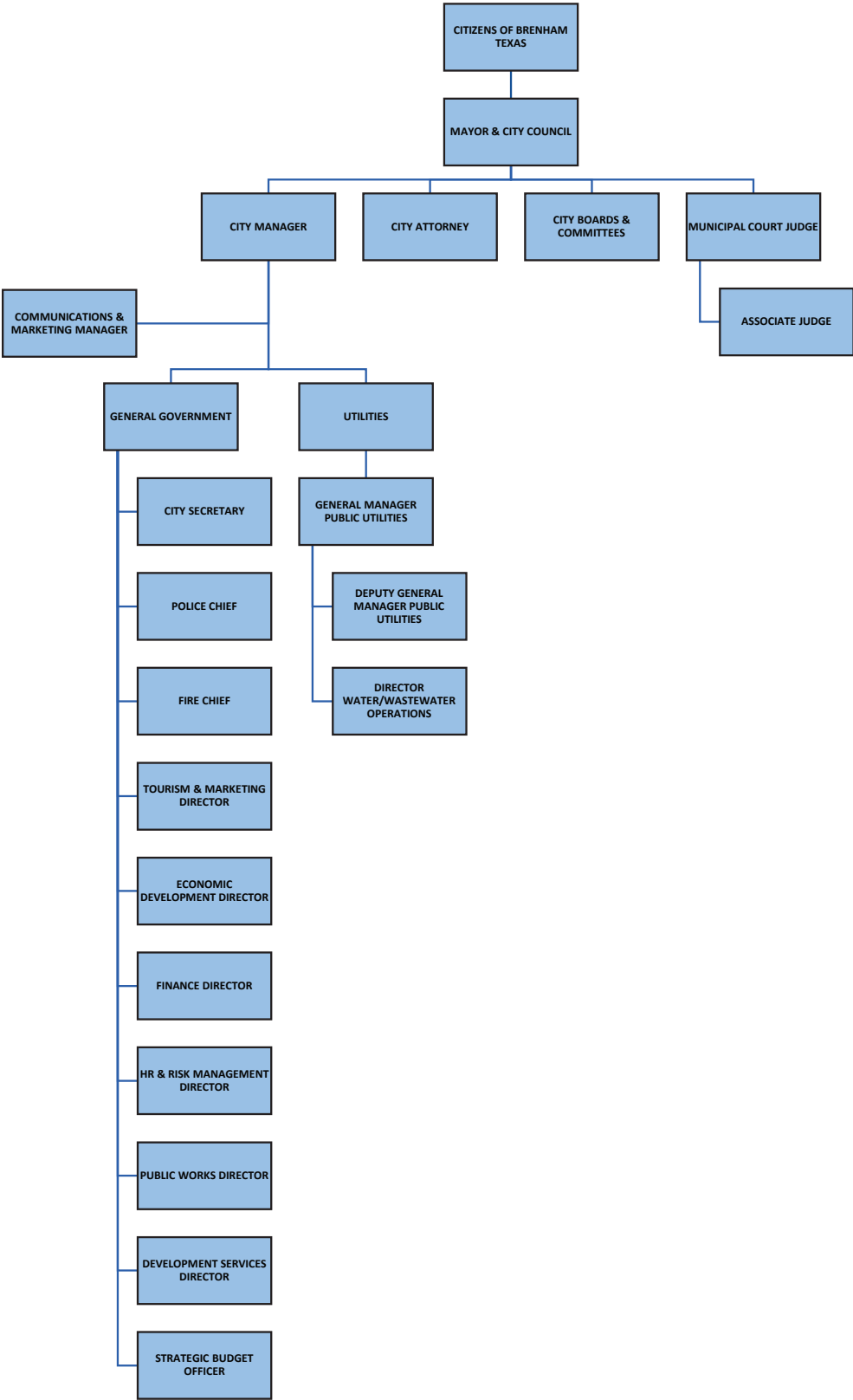


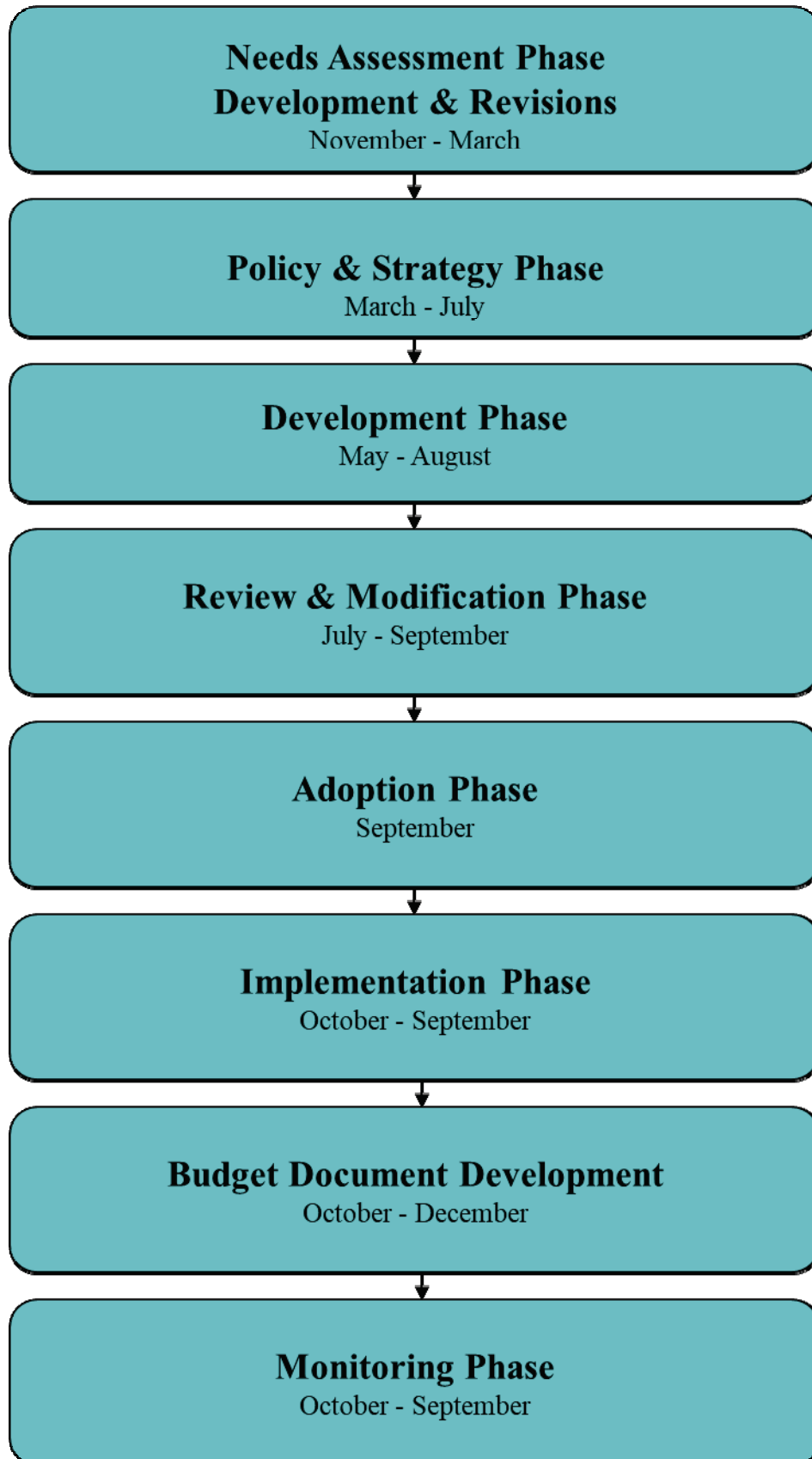
Debbie Gaffey  
General Manager – Public Utilities



Tim McRoberts  
Strategic Budget Officer

# City of Brenham Organizational Chart





**BUDGET ROLES AND RESPONSIBILITIES**

Every staff member plays a role in the budgeting process, whether it is informative, implemental, administrative or evaluative. Ultimately, each director, up to and including the City Manager, is accountable to the City Council and citizens for the performance of departmental staff in meeting specific objectives.

Actual budget responsibility can be identified specifically as follows:

- **DEPARTMENT DIRECTORS** are responsible for preparing an estimate of remaining cost requirements for the current fiscal year, projecting the base budget requirements for the next fiscal year, preparing the department's Five-year Plan requests and developing other requests that change or revise the program.
- **DEPARTMENTAL ADMINISTRATIVE SUPPORT STAFF** serve as a vital communication link between the department and the budget staff. Support staff is responsible for coordinating and verifying information, ensuring supporting documentation is submitted, monitoring their departmental review process to meet deadlines, gathering performance measurement information, entering departmental budgets into the financial system and identifying problem areas throughout the budget process.
- **DIRECTORS AND THE CITY MANAGER** are responsible for reviewing historical performance, anticipating future problems and opportunities, considering alternative solutions and modifying and assembling their departmental data into a cohesive budget information package. Directors critically evaluate all requests, prioritize and submit a budget plan, which includes requests that support the City Council's priorities, the City Manager's work plan, administrative direction and the departmental mission and objectives. Directors evaluate performance measures to determine the effectiveness of individual divisions and departments.
- **BUDGET DIRECTOR AND THE BUDGET MANAGER** are responsible for preparing short and long-range revenue and expenditure forecasts, gathering and evaluating performance measures, calculating departmental budget targets, assisting departments by reviewing departmental budgets with department directors or staff, collating, analyzing and summarizing departmental requests and preparing budget review materials for the directors, City Manager and City Council.
- **THE CITY MANAGER'S** primary role is to implement the City Council's goals and objectives and recommend funding options. Other responsibilities include reviewing the city's financial and operational programs and formulating a city-wide proposed budget for presentation to the City Council.
- **THE CITY COUNCIL** is responsible for developing goals and objectives for the City, reviewing the City Manager's proposed budget and approving the tax rate and finalized budget.

**BUDGET PHILOSOPHY**

The budget is prepared from a conservative perspective with regard to estimated revenues and expenditures. Although historical comparisons and trends are very useful, current-year data and trends will take precedence over prior-year trends. Budgeting from a conservative perspective will result in revenues being anticipated either at or slightly above prior year levels, unless there are other known factors that may significantly affect anticipated revenues. By estimating revenues conservatively, decreases in any one revenue source due to fluctuations in the economy or variations in weather should not adversely affect the City's financial condition.

Likewise, expenditures are also estimated conservatively (i.e., allowances are made for unanticipated expenditures). This method of conservative budgeting generally results in increases to the actual fund balance, compared to the estimated fund balance, since actual revenues historically exceed adopted revenues and actual expenditures are usually less than adopted expenditures.

**BUDGET PROCESS**

The budget process is a major factor in the development of the City of Brenham's overall strategic plan and affords individual departments the opportunity to reassess goals and objectives, evaluate programs using performance measurement data and develop strategies to accomplish them. Although the budget is reviewed by the City Council in July and August, with adoption in September, preparation of the budget begins at least six months prior, with fund balances projections, revenue and expenditure forecasts and departmental needs assessments. It is within this groundwork that departmental requests are made and subsequently reviewed.

The following summary provides a brief description of the various phases of the budget process.

**➤ BUDGET CALENDAR**

In January of each year, the Finance Department presents to the City Council a budget calendar for the upcoming budget year that contains the projected milestones and deadlines which the City must meet in the preparation, adoption, and administration of the budget.

**➤ NEEDS ASSESSMENT PHASE**

The Needs Assessment Phase is the foundation of assessing the current and projected operational needs of each department. City staff and City Council reviews occur during this phase to identify and prioritize the needs. Updates to the Five-year Plan normally occur during this period and are presented to the City Council early in the budget process to be used as a budget development guide throughout the year. Financial trend analysis is an integral part of Brenham's decision-making process that includes both short and long-range economic and financial forecasts. During this phase, strategic forecasting assumptions are made including changes in fund balance

projections, revenue, expenditures, compensation and cost adjustments. Preliminary assumptions result in the city's forecasted fiscal capacity and provide a balanced financial framework upon which operating and capital budget targets can be developed.

➤ **POLICY/STRATEGY DEVELOPMENT PHASE**

The City Council's goals and directives set the tone for the development of the budget. It is within this framework that directors will formulate their budget plans and identify and present key issues to the City Manager for review and discussion. The City Manager will in turn present to Council the key policy issues that will drive the direction of the budget.

➤ **DEVELOPMENT PHASE**

Based upon the City Council's priorities and strategic direction, departments develop program objectives and work plans for the budget period. The Budget Department submits prior year and year-to-date expenditures for departments to review. Base budgets are developed representing existing service levels and are adjusted for price changes, inflation and/or compensation adjustments. Staff is asked to evaluate programs and positions, review service level requirements and make decisions regarding new programs, increased or decreased staffing and changing resource allocation. Departments use the Strategic Plan to identify additional staffing requirements and obtain appropriate salary levels for each proposed new staff member. Projected expenditures that exceed the base budget must be submitted as a supplemental request and will be reviewed during the budget process. Many factors are considered during the budget development phase. A few factors considered are:

- Citizen needs and concerns
- State of the local, state and national economy
- Increased demand for City services
- Unfunded mandates
- Requirements of federal and state regulatory agencies

➤ **REVIEW AND MODIFICATION PHASE**

The Budget Director and Budget Manager review all budget submissions from individual departments to ensure each department has submitted accurate and concise data.

The Budget Director and City Manager schedule workshops with directors both individually and as a group. Budget requests and recommendations for each department are reviewed during this phase. New staffing, operational expenditures, revenue projections and capital requests are also reviewed to determine the overall resources available to fund departmental requests. The priorities and goals of the City



Council and City Manager are reviewed with individual departments to ensure that departmental budgets are a reflection of these priorities.

The Budget Director formally presents to the City Council the proposed annual operating budget in July. A copy of this proposed budget is filed with the City Secretary and is available for public inspection. The City Manager's proposed budget is a working document subject to numerous changes throughout July and August. The City Manager makes changes to the budget document during this time as new information becomes available (i.e., receipt of certified tax roll, computation of effective and rollback tax rates, determination of proposed tax rate, etc.) The City Council also makes changes to the proposed budget during their review process which takes the form of budget retreats, workshops and public hearings. Each budget retreat, workshop and public hearing is posted as a City Council agenda item. Notice of each public hearing is posted in the City's designated legal newspaper to notify the public of the date and time they will take place.

➤ **ADOPTION PHASE**

Although State law requires that the budget be adopted by September 30, the City Charter requires the City Council to adopt the budget at least ten (10) days prior to the beginning of the next fiscal year by a favorable majority vote of the full membership of the Council. If the City Council take no final action on or prior to such day, the current budget remains in force on a month-to-month basis until a new budget is adopted.

State law requires a public hearing on the budget and the proposed tax rate (if it exceeds the lower of the no-new-revenue tax rate or voter-approval rate) before adoption. Annual appropriated budgets are consistent with U.S. generally accepted accounting principles and are legally adopted for the General Fund, Utility Funds and appropriated Special Revenue Funds (i.e., BCDC, Hotel/Motel, etc.). Non-appropriated Special Revenue Fund budgets are not subject to adoption as expenditures in these funds are restricted by state law.

➤ **IMPLEMENTATION PHASE**

The budget is officially implemented at the beginning of the City's fiscal year which begins on October 1 and ends on September 30 the following year.

In September, after the City Council has approved the ordinance adopting the budget appropriations, the Budget Manager data enters the line-item budget into the City's financial system. The Budget Manager then reviews the information in the City's financial system to ensure the grand-total in each fund equals what was appropriated by the City Council in the ordinance.

After the Budget Manager enters the budget data into the City's financial system, the Budget Director and/or the Finance Director then ensures the line-item

entries are proofread by an independent party for accuracy to ensure that the grand-total in each fund equals what was appropriated by the City Council.

As a third review, each department is asked to carefully review the Current Budget section on their financial statement to ensure their department's budget has been entered correctly.

➤ **DOCUMENT DEVELOPMENT PHASE**

Upon adoption, the Budget Director manages the compilation of the annual operating budget and all supporting documents. Since the budgetary legal level of control is at the fund level, the annual operating budget approved by the City Council is the total amount appropriated for each fund. These total appropriations approved by Council are contained within a three to five page budget document.

Although the annual operating budget document itself consists of only three pages, there are substantial details supporting how the appropriations were calculated. After the budget is adopted by the City Council, the Budget Director compiles and publishes a formal budget document that serves as a policy document, a financial plan, an operations guide, and a communications device. This budget document consists not only of the approved budget but also a series of analyses and commentaries on revenues, expenditures and tax rates prepared by the City Manager, Budget Director and Budget Manager. This formal budget document is filed with the City Secretary and posted electronically to the City's website.

➤ **MONITORING PHASE**

Departments are accountable for budgetary controls throughout the fiscal year. Expenditure patterns are examined compared to budget plans and corrective actions taken if necessary during the fiscal year. The Budget Director and Budget Manager review the budgeted revenues, expenditures and current demographic, economic and financial trends monthly that may impact the City and plan a strategy to ensure the City's financial integrity. The City Council is also provided quarterly financial reports disclosing the City's actual revenue, expenditures and fund balance performance as compared to the budget plan.

**BUDGET AMENDMENTS**

The City Council may amend the budget by ordinance with a majority vote of the full membership of the City Council.

Budget amendments are posted in the financial software package by the Budget Manager.

➤ **LEGAL LEVEL OF CONTROL**

Expenditures may not exceed the legal level of control at the Fund level. The City Manager is authorized to transfer appropriations between departments.

**TRANSFERS BETWEEN FUNDS**

Non-budgeted transfers between funds shall be approved by the City Council by Ordinance. The City Council shall approve budget modifications resulting in a net increase in fund appropriations or the use of any use of contingency funds.

\* \* \* \* \*

**PROPOSED BUDGET CALENDAR - FISCAL YEAR 2024**

JANUARY 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**January 3** - Kickoff 5-year Plans

FEBRUARY 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**March 17** - 5-year Plans due back to Budget Office  
**March 20** - Base Budget process kicks off with RAE and Base Budget requests sent to Depts  
**March 20 - April 14** - Budget Office compiles 5-year plans

APRIL 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**April 17-28** - 5 year plan Departmental Meetings with Budget Team  
**April 17-28** - 5 year plan Departmental Meetings with Budget Team

MAY 2023						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**May 1-12** - Budget Office creates final Proposed 5 year plan and supporting materials  
**May 12** - Base Budgets and RAE due back to Budget Office  
**May 15-16** - City Council Budget Retreat (5 year plan discussion)

JUNE 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**June 5-16** - Departmental Budget Meetings with Budget Team (FY 23-24 Budget Discussions)  
**June 20-July 21** - Final FY 23-24 Proposed Budgets Compiled

JULY 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**July 24 & 25** - Council Workshops (July 27th if needed)  
**July 25** - Receive Certified Appraisal Values

AUGUST 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**August 3** - Council Meeting: Discuss tax rate, take record vote and schedule Public Hearings on the proposed tax rate  
**August 4** - Proposed Budget filed with City Secretary and put on City's website  
**August 15** - Notice of Public Hearing on Proposed Budget published  
**August 22** - Notice of Public Hearing on Proposed Property Tax Rate published (website 18th)

SEPTEMBER 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**September 7 - Council Meeting:** Public Hearing on the Budget; Budget Adoption (1st reading)  
 Ratify Property Tax Increase in Budget, Public Hearing on Tax Rate, Adopt Tax Rate (1st Reading)  
**September 21 - Council Meeting:** Second Reading of Ordinances to Adopt the Tax Rate & Budget  
**September 22** - Statement on tax rate published on City's website

OCTOBER 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**October 1** - 2024 Fiscal Year Budget begins

\*All public hearings and advertisements for public hearings are subject to change based on the proposed tax rate and the specific requirements for each rate as it relates to the voter-approval tax rate (above, below, same as)

**BASIS OF ACCOUNTING & BUDGETING IN SUMMARY****BASIS OF ACCOUNTING**

City accounts are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. All funds are budgeted (except as otherwise stated) and accounted for using the Generally Accepted Accounting Principles (GAAP) basis for purposes of financial statement presentation in the City's audited financial statements. The Governmental Fund Types (e.g., General, Special Revenue Fund and Debt Service Funds) focus on current financial resources and are accounted and budgeted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, measurable and available, and collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources and, other than interest on general long-term debt, is recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

In the City's audited financial statements, proprietary fund types (Utility Funds) are accounted for and budgeted on a cost of services or "capital maintenance" measurement focus using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not budgeted and capital expenditures and bond principal payments are shown as uses of funds (expenditures). Working capital is used to represent fund balance in the Utility Fund. Working capital is generally defined as the difference between current assets and current liabilities and provides a better comparative analysis of proprietary fund liquidity for budgetary purposes than does the presentation of retained earnings as presented in the audited financial statements. In addition, budgeting capital outlays as expenditures allows proposed capital purchases to be reviewed and authorized by the city council each year.

**BASIS OF BUDGETING**

Fund Accounting - the City uses fund accounting procedures to prepare the annual operating budget. By definition, a fund is a distinct fiscal entity, accounting for receipts and disbursements for specific activities. A fund is a self-balancing set of accounts, where assets equal liabilities plus fund balance. The City primarily uses Governmental Funds and Proprietary Funds.

**Governmental Funds** are funds through which most governmental functions of the City are financed. The City uses the following four types of governmental fund types:

- **General Fund** - the general operating fund of the City used to account for all revenues and expenditures except those accounted for in other funds. Typical governmental functions such as police, fire, public works, parks and administration are departments in the General Fund.

- **Special Revenue Funds** – These funds are used to account for proceeds of specific revenue sources other than capital projects. The City has budgets for Police Seizure, Restoration, Hotel/Motel, Senior Citizens, Midlothian Economic Development Corporation (4A), Midlothian Community Development Corporation (4B) and Midlothian Conference Center.
- **Debt Service Funds** – The General Debt Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Additionally, debt service funds exist for payment of debt obligations of the Midlothian Community Development Corporation (4B) and the Midlothian Development Authority (MDA).
- **Capital Projects Funds** – Used to account for financial resources used to acquire or construct major capital assets. Funding sources are typically general obligation bonds, certificates of obligation, revenue bonds and tax notes. These funds are presented in the Capital Projects section of this budget document.

*Proprietary Funds* are used to account for operations that are financed in a manner similar to those of private business enterprises.

- **Utility Services** - the operating funds of the City used to account for all revenues and expenditures associated with operation of the City's water utility including Water/Wastewater Operations, Water Treatment Plants, Utility Billing and Utility Support Services.
- **Utility Debt Service Funds** – The Utility Debt and Water Debt funds are used to account for the accumulation of resources for, and the payment of, water utility related debt principal and interest.
- **Utility Capital Projects Funds** – Used to account for financial resources used to acquire or construct major capital assets related to water utilities. Funding sources are typically Waterworks & Sewer revenue bonds and capital recovery revenues (impact fees). These funds are presented in the Capital Projects section of this budget document.

**OPERATING AND CAPITAL BUDGET RELATIONSHIP/ORGANIZATION** The City of Brenham Operating Budget for fiscal year 2023-2024 includes all departmental budgets of the General, Proprietary and Special Revenue funds. The operating budget includes portions of the City's five-year Strategic Plan which includes both operational and capital requirements.

The operating budget includes a balanced financial plan for all funds for fiscal year 2023-2024 and forecasts operational expenditures by fund for the period. The effect of the Capital Improvement Program upon operations is reflected in the Capital Projects Funds. The operating budget includes fund summaries and presentations by City operating departments. Each department is reflected by summary and line item detail, as the

departments use this budget as a working document. Performance measures are incorporated for each department.

The Capital Project Funds are presented in summary by category on a budget basis. The Capital Projects Fund includes Street Construction, Utility Construction and Facility Construction Funds. Governmental accounting procedures require adequate budget to pay for an entire construction contract and appropriated in the period in which the contract is entered. Therefore, expenditures are presented on a budget basis as opposed to cash flow basis.

Revenue sources are presented in the period that funding will be transferred, in order to provide continuity between the operating budget and the capital budget. As a result of presenting the transfer of funds on a cash basis, funding sources may not equal budgeted expenditures in each period, creating a fund balance as cash accumulates for larger expenditures in later years. Capital Funds are included in the City's audited financial statements, but are not subject to annual appropriations; therefore they are excluded from the operating budget totals.

## **FINANCIAL REPORTING & POLICY SUMMARY**

### **FINANCIAL REPORTING**

At the end of each fiscal year, the City's finance director and assistant finance director prepare the Annual Comprehensive Financial Report (ACFR) in accordance with Generally Accepted Accounting and Financial Reporting Principles established by the Governmental Accounting Standards Board. This document also satisfies the criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.

The ACFR shows fund revenues and expenditures on both a GAAP basis and budgetary basis for comparison purposes, which is also the how the City prepares its budget. Compensated absences and depreciation expenses are not reflected within the budget but are accounted for within the ACFR document. Included in the ACFR are the results of the annual audit prepared by independent certified public accountants designated by the City Council. The Budget Director issues a report quarterly to the city council reflecting the City's financial condition.

### **REVENUE GUIDELINES**

To protect its financial integrity, the City will maintain a diversified and stable revenue stream to shelter it from fluctuations in any one revenue source. For every annual budget, the City shall levy two property tax rates: maintenance & operations (M&O) and debt service (I&S). The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general obligation debt for that budget year and recorded within the Debt Service Fund. The maintenance and operations tax levy shall not exceed the three and a half percent (3.5%) voter-approval rate as defined by the State of Texas Property Tax Code and accounted for in the General Fund. The City will maintain a policy

of levying the lowest tax rate possible to the broadest tax base. Exemptions are provided to senior citizens and disabled veterans.

The City will establish user charges and fees at a level that attempts to recover the full cost of providing the services. Every attempt will be made to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements.

Upon development of the Annual Operating Budget, the Budget Director shall project revenues from every source based on actual collections from the preceding year and estimated collections of the current fiscal year, while taking into account known circumstances which will impact revenues for the new fiscal year. The revenue projections for each fund are conservative to avoid an unforeseen shortfall in revenues.

#### **EXPENDITURE GUIDELINES**

The City will constantly review the methods for providing public services in order to reduce operating and recurring expenditures while attempting to enhance the quality and scope of public services in a growing community. Operating expenditures shall be accounted, reported and budgeted in the following major categories: Personnel, Contractual Services, Supplies, Lease/Debt payments, Capital and Other Operating Expenditures. The annual budget shall appropriate sufficient funds for operating and recurring expenditures necessary to maintain established quality and scope of city services. Capital expenditures are considered to be non-recurring and are paid for as one-time purchases, unless otherwise determined.

Personnel expenditures will reflect the minimum staffing needed to provide established quality and scope of city services. The City shall maintain a compensation and benefit package at a level sufficient to attract and retain employees who will provide high-quality service. Supply expenditures shall be sufficient for ensuring the optimal productivity of City employees. Maintenance expenditures shall be sufficient for addressing the deterioration of the City's capital assets to ensure optimal productivity of assets and a relatively stable level of maintenance expenditures for each budget year. The City will use contractual services for the provision of city services when private contractors can perform the established level of service at less expense to the City.

Capital equipment shall be replaced when required to ensure the optimal productivity for City employees.

#### **BUDGETARY CONTROL**

As set forth in the City Charter, the city council adopts an annual budget prepared in accordance with Generally Accepted Accounting Principles. The City Manager may authorize departmental transfers within a fund; however any interfund transfers or expenditures that alter total fund expenditures must be approved by the City Council.



The City Council adopts the budgets for funds classified as appropriated funds. At the end of the fiscal year, unused appropriations, except appropriations for capital expenditures, lapse at the close of the fiscal year to the extent they havenot been expended or encumbered. An appropriation for capital expenditures shall continue in force until the purpose for which it was made has been accomplished or abandoned.

**FUND BALANCE**

The City will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures to meet the needs of the community. In the event that fund balance is used for recurring operating expenditures, the budget document shall include an explanation of the circumstances requiring the appropriation and the methods to be used to arrest the future use of fund balance for operating expenditures. As set forth in financial policies, the annual budget shall be presented to council with the General Fund reflecting a reserve fund balance of twenty-five percent (25%) or ninety days (90) of annual operating expenditures. In addition, the Utility Fund shall maintain at least sixty (60) days of working capital.

**DEBT EXPENDITURES**

The City will issue debt only to fund capital projects that cannot be supported by current annual revenues. To minimize interest payments on issued debt, the City will maintain a regular debt retirement policy by issuing debt with maximum maturities not to exceed the life of the asset -- the majority of which do not exceed twenty (20) years. Retirement of debt principal will be structured to ensure constant annual debt payments.

The City Charter does not provide or mandate a specific debt limitation. However, the City will keep outstanding debt within the limit as prescribed by Texas state law. Article XI, Section 5 of the Texas State Constitution, applicable to cities of more than 5,000 in population, limits the ad valorem tax rate to support general obligation debt payments to \$2.50 per \$100 assessed valuation. For FY 2023-2024, the ad-valorem tax rate was adopted at \$0.473700 (\$0.329700 for maintenance & operations and \$0.144000 for debt obligations). As a financial policy, principal debt will not exceed 10% of the gross assessed valuation.

**CAPITAL PLAN**

The City will develop a multi-year plan for capital projects which identifies all projects likely to be constructed within a five-year period. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures. Capital projects will be constructed to protect or improve the community's quality of life, protect or enhance the community's economic vitality and support and service new development. To minimize the issuance of debt, the City will attempt to support capital projects with appropriations from operating revenues, capital recovery fees or excess fund balances (i.e. pay-as-you-go).

**STRATEGIC PLANNING**

The City will adopt annually a five-year plan for General and Utility Funds. The General and Utility Funds long-term plan will establish assumptions for revenues, expenditures, and changes to fund balance over a five-year period. The assumptions will be evaluated each year as part of the budget development process. The Strategic Plan can be found after the Analysis by Illustration section this document.

Readers Guide, Fund Structure and Accounting Basis

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

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

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



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# Budget Summary

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**CITY OF BRENHAM  
FY23-24 ADOPTED BUDGET  
COMBINED FUND SUMMARY**

<b>IN \$</b>	<b>TOTAL GENERAL FUND</b>	<b>DEBT SERVICE FUND</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECT FUNDS</b>	<b>ENTERPRISE FUNDS</b>	<b>INTERNAL SERVICE FUNDS</b>	<b>BCDC</b>	<b>TOTAL</b>
<b>BEGINNING FUND BALANCE</b>	7,805,299	704,836	550,324	13,193,585	14,319,157	842,110	3,715,243	41,130,554
<b>TOTAL REVENUES</b>	20,847,661	3,044,997	1,002,820	1,415,833	46,304,622	324,460	3,467,849	76,408,242
<b>TOTAL EXPENDITURES</b>	25,180,112	3,099,497	45,352	5,730,138	52,592,671	340,304	2,518,802	89,506,876
<b>OTHER FINANCING SOURCES (USES)</b>								
TRANSFERS IN	4,509,104	-	-	1,328,280	1,908,983	-	-	7,746,367
TRANSFERS OUT	(217,545)	-	(1,040,000)	-	(3,946,065)	-	(2,516,780)	(7,720,390)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	10,344,074	-	-	10,344,074
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	4,291,559	-	(1,040,000)	1,328,280	8,306,992	-	(2,516,780)	10,370,051
<b>CHANGE IN FUND BALANCE</b>	(40,892)	(54,500)	(82,532)	(2,986,025)	2,018,943	(15,844)	(1,567,732)	(2,728,582)
<b>ENDING FUND BALANCE</b>	7,764,407	650,336	467,792	10,207,560	16,338,100	826,266	2,147,511	38,401,972

CITY OF BRENHAM  
 FY23-24 ADOPTED BUDGET  
 COMBINED FUND SUMMARY - GENERAL FUND

IN \$	FUND 101 GENERAL GOVT	FUND 215 AIRPORT	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>	7,298,684	-	-	-	8,627	-	379,754	-	105,856	12,378	7,805,299
<b>REVENUES</b>											
<b>TOTAL REVENUES</b>	19,582,461	465,200	-	-	-	-	100,500	-	-	699,500	20,847,661
<b>EXPENDITURES</b>											
<b>TOTAL EXPENDITURES</b>	22,760,975	653,245	-	-	-	-	62,750	-	66,263	1,636,879	25,180,112
<b>OTHER FINANCING SOURCES (USES)</b>											
TRANSFERS IN	3,396,059	188,045	-	-	-	-	-	-	-	925,000	4,509,104
TRANSFERS OUT	(217,545)	-	-	-	-	-	-	-	-	-	(217,545)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	3,178,514	188,045	-	-	-	-	-	-	-	925,000	4,291,559
<b>CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-	37,750	-	(66,263)	(12,379)	(40,892)
<b>ENDING FUND BALANCE</b>	7,298,684	-	-	-	8,627	-	417,504	-	39,593	(1)	7,764,407

**CITY OF BRENHAM  
 FY23-24 ADOPTED BUDGET  
 COMBINED FUND SUMMARY - DEBT SERVICE FUND**

<b>IN \$</b>	<b>FUND 118 DEBT SERVICE FUND</b>
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	704,836
<b>TOTAL REVENUES</b>	3,044,997
<b>TOTAL EXPENDITURES</b>	3,099,497
<b>OTHER FINANCING SOURCES (USES)</b>	
TRANSFERS IN	
TRANSFERS OUT	
PAYMENT TO PRIMARY GOVERNMENT	
DEBT PROCEEDS	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	- - - -
<b>CHANGE IN FUND BALANCE</b>	(54,500)
<b>ENDING FUND BALANCE</b>	650,336

**CITY OF BRENHAM  
FY23-24 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>	377,101	91,228	81,000	995	550,324
<b>TOTAL REVENUES</b>	949,520	10,350	42,950	-	1,002,820
<b>TOTAL EXPENDITURES</b>	18,504	7,320	19,528	-	45,352
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFERS IN	-	-	-	-	-
TRANSFERS OUT	(1,025,000)	-	(15,000)	-	(1,040,000)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(1,025,000)	-	(15,000)	-	(1,040,000)
<b>CHANGE IN FUND BALANCE</b>	(93,984)	3,030	8,422	-	(82,532)
<b>ENDING FUND BALANCE</b>	283,117	94,258	89,422	995	467,792



CITY OF BRENHAM  
 FY23-24 ADOPTED BUDGET  
 COMBINED FUND SUMMARY - CAPITAL PROJECT FUNDS

	FUND 203 AIRPORT CAPITAL	FUND 217 2017 CAPITAL PROJECTS	FUND 234 PARKS CAPITAL PROJECTS	FUND 237 STREETS CAPITAL PROJECTS	FUND 270 GEN GOVT CAPITAL PROJECTS 2021	FUND 301 TIRZ NO 1 FUND	TOTAL CAPITAL PROJECT FUNDS
<b>IN \$</b>							
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	26,153	-	1,441,549	1,922,099	8,833,023	970,761	13,193,585
<b>TOTAL REVENUES</b>	499,500	-	23,000	30,000	200,000	663,333	1,415,833
<b>TOTAL EXPENDITURES</b>	555,000	-	2,560,780	1,108,000	1,506,358	-	5,730,138
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	29,500	-	1,154,780	118,000	26,000	-	1,328,280
TRANSFERS OUT	-	-	-	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-	-	-
DEBT PROCEEDS	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	29,500	-	1,154,780	118,000	26,000	-	1,328,280
<b>CHANGE IN FUND BALANCE</b>	(26,000)	-	(1,383,000)	(960,000)	(1,280,358)	663,333	(2,986,025)
<b>ENDING FUND BALANCE</b>	153	-	58,549	962,099	7,552,665	1,634,094	10,207,560

**CITY OF BRENHAM  
FY23-24 ADOPTED BUDGET  
COMBINED FUND SUMMARY - ENTERPRISE FUNDS**

IN \$	FUND 102/122/132 ELECTRIC	FUND 103/123 GAS	FUND 104/134 WATER	FUND 105/135 WASTE- WATER	FUND 106 SANITATION	FUND 107/137 DRAINAGE	TOTAL ENTERPRISE FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	9,435,974	908,199	531,168	2,096,818	299,953	1,047,045	14,319,157
<b>TOTAL REVENUES</b>	26,503,367	2,965,152	6,402,083	7,071,045	2,658,113	704,862	46,304,622
<b>TOTAL EXPENDITURES</b>	25,212,115	2,474,008	10,702,196	10,961,550	2,537,940	704,862	52,592,671
<b>OTHER FINANCING SOURCES (USES)</b>							
TRANSFERS IN	880,983	-	200,000	828,000	-		1,908,983
TRANSFERS OUT	(1,921,287)	(548,094)	(581,034)	(612,841)	(282,809)		(3,946,065)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-	-		-
DEBT PROCEEDS	-	-	5,085,000	5,259,074	-		10,344,074
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(1,040,304)	(548,094)	4,703,966	5,474,233	(282,809)		8,306,992
<b>CHANGE IN FUND BALANCE</b>	250,948	(56,950)	403,853	1,583,728	(162,636)	-	2,018,943
<b>ENDING FUND BALANCE</b>	9,686,922	851,249	935,021	3,680,546	137,317	1,047,045	16,338,100

**CITY OF BRENHAM  
 FY23-24 ADOPTED BUDGET  
 COMBINED FUND SUMMARY - INTERNAL SERVICE FUNDS**

<b>IN \$</b>	<b>FUND 220 CENTRAL FLEET</b>	<b>FUND 240 VERF</b>	<b>FUND 500 WORKERS COMP</b>	<b>TOTAL INTERNAL SERVICE FUNDS</b>
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	523,144	175,787	143,179	842,110
<b>TOTAL REVENUES</b>	1,500	159,460	163,500	324,460
<b>TOTAL EXPENDITURES</b>	47,644	159,460	133,200	340,304
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	-	-
PAYMENT TO PRIMARY GOVERNMENT	-	-	-	-
DEBT PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
<b>CHANGE IN FUND BALANCE</b>	(46,144)	-	30,300	(15,844)
<b>ENDING FUND BALANCE</b>	477,000	175,787	173,479	826,266

**CITY OF BRENHAM  
 FY23-24 ADOPTED BUDGET  
 COMBINED FUND SUMMARY - BCDC FUNDS**

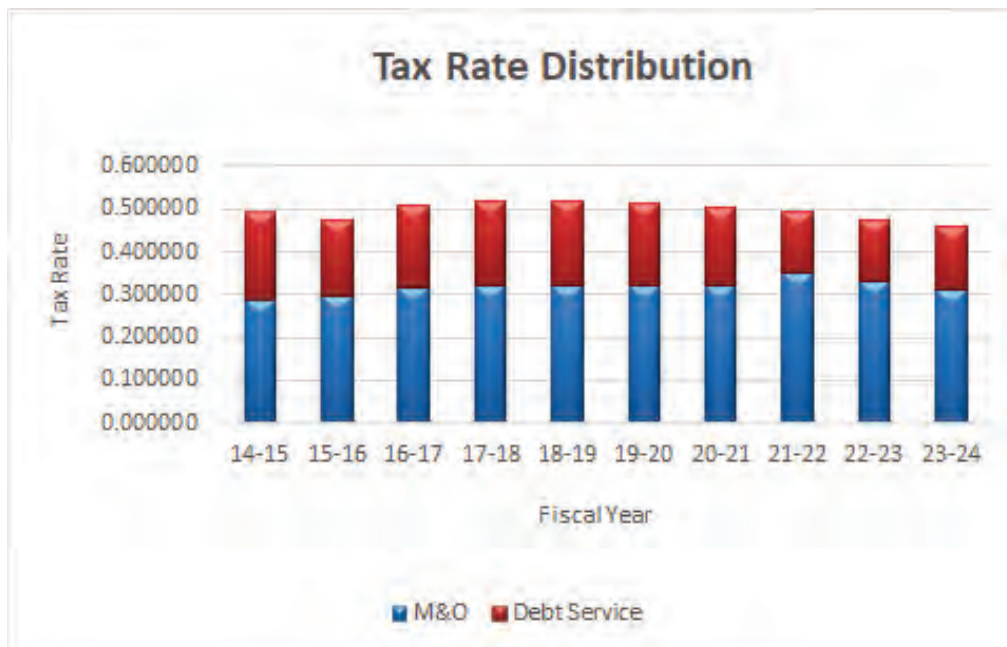
IN \$	FUND 250 BCDC FUND	FUND 252 BCDC CAPITAL FUND	TOTAL BCDC FUNDS
<b>BEGINNING FUND BALANCE (WORKING CAP)</b>	2,913,267	801,976	3,715,243
<b>TOTAL REVENUES</b>	2,707,849	760,000	3,467,849
<b>TOTAL EXPENDITURES</b>	956,825	1,561,977	2,518,802
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	-	-	-
TRANSFERS OUT	(2,516,780)	-	(2,516,780)
PAYMENT TO PRIMARY GOVERNMENT	-	-	-
DEBT PROCEEDS	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(2,516,780)	-	(2,516,780)
<b>CHANGE IN FUND BALANCE</b>	(765,756)	(801,976)	(1,567,732)
<b>ENDING FUND BALANCE</b>	2,147,511	(0)	2,147,511



# Analysis By Illustration

ANALYSIS BY ILLUSTRATION

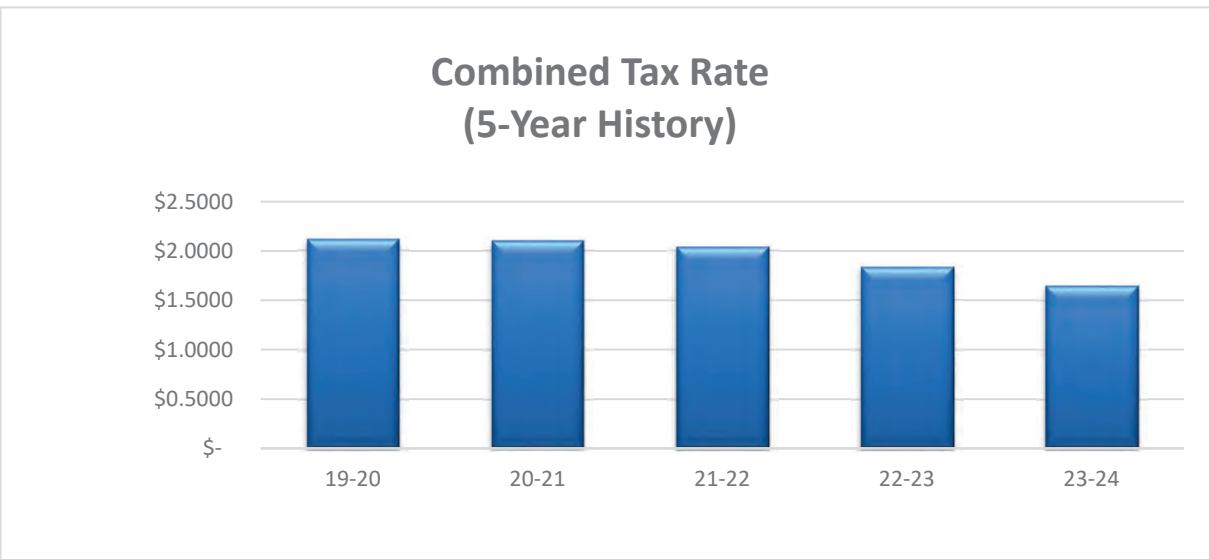
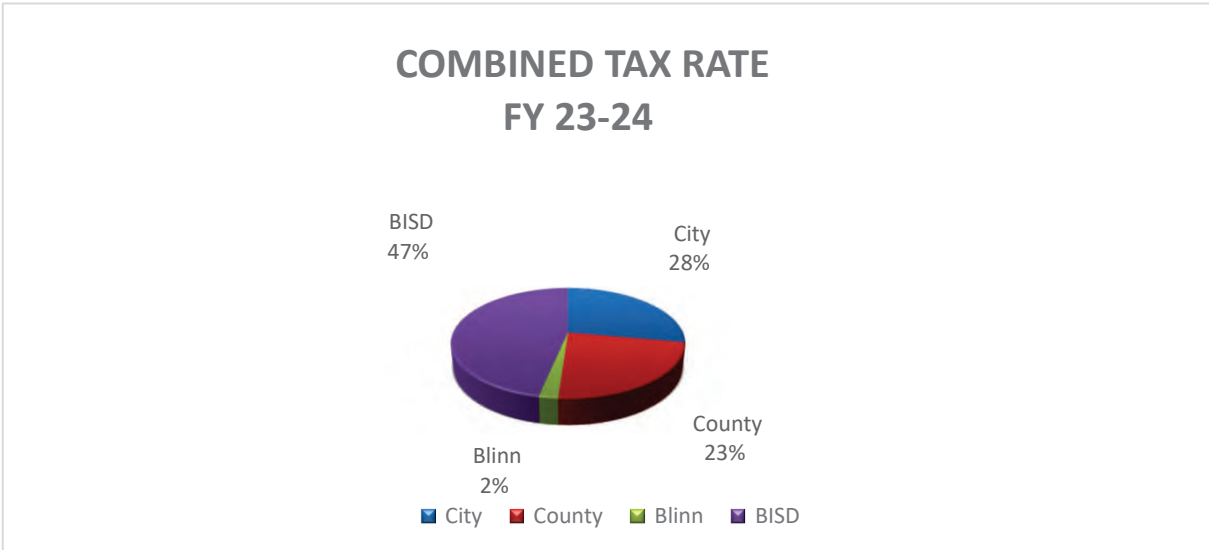
AD VALOREM TAX RATE 10-YEAR HISTORY					
Fiscal Year	Maintenance and Operations (M&O)	Debt Service (I&S)	Total Tax Rate	% Change from Prior Year	Debt % of Tax Rate
14-15	0.289000	0.202200	\$ 0.491200	-13%	41%
15-16	0.295000	0.178100	\$ 0.473100	-4%	38%
16-17	0.315000	0.192000	\$ 0.507000	7%	38%
17-18	0.320000	0.197000	\$ 0.517000	2%	38%
18-19	0.320000	0.197000	\$ 0.517000	0%	38%
19-20	0.320000	0.194000	\$ 0.514000	-1%	38%
20-21	0.320000	0.184000	\$ 0.504000	-2%	37%
21-22	0.350000	0.144000	\$ 0.494000	-2%	29%
22-23	0.329700	0.144000	\$ 0.473700	-4%	30%
23-24	0.310200	0.148200	\$ 0.458400	-3%	32%



**ANALYSIS BY ILLUSTRATION**

<b>FIVE YEAR HISTORY OF COMBINED TAX RATE</b>					
	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>
City of Brenham	\$ 0.514000	\$ 0.504000	\$ 0.494000	\$ 0.473700	\$ 0.458400
Washington County *	\$ 0.495000	\$ 0.495000	\$ 0.503200	\$ 0.386000	\$ 0.384000
Blinn College	\$ 0.056000	\$ 0.056000	\$ 0.051300	\$ 0.037700	\$ 0.036300
Brenham ISD	\$ 1.050000	\$ 1.045800	\$ 0.988400	\$ 0.934600	\$ 0.769300
<b>Total Combined Rate</b>	<b>\$ 2.115000</b>	<b>\$ 2.100800</b>	<b>\$ 2.036900</b>	<b>\$ 1.832000</b>	<b>\$ 1.648000</b>

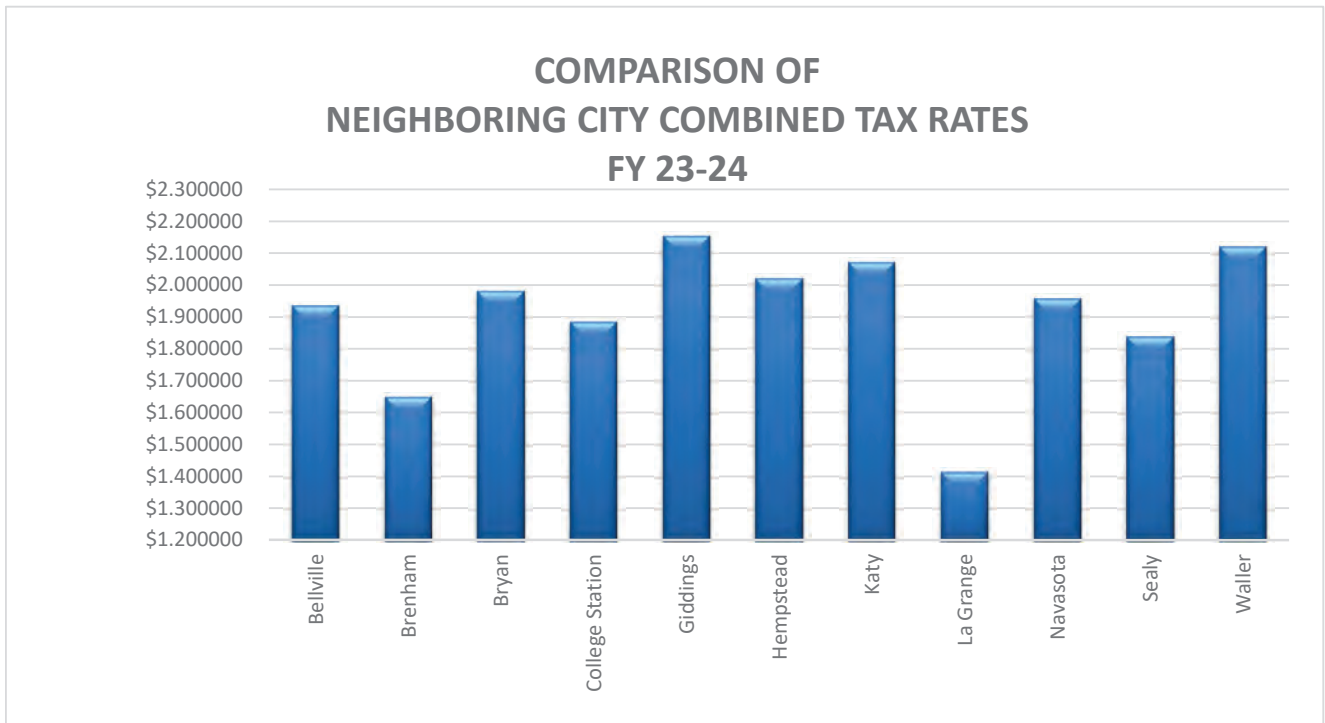
\* The Washington County tax rate includes a Farm Market Road tax assessment



**ANALYSIS BY ILLUSTRATION**

**COMPARISON OF NEIGHBORING CITIES  
COMBINED CITY TAX RATES  
FY 2023-2024**

Taxing Entity	City Ad Valorem	County	School District	Other	Total Combined Rate
Bellville	\$ 0.382050	\$ 0.486294	\$ 0.971200	\$ 0.095480	\$ 1.935024
Brenham	\$ 0.458400	\$ 0.384000	\$ 0.769300	\$ 0.036300	\$ 1.648000
Bryan	\$ 0.624000	\$ 0.409700	\$ 0.949200		\$ 1.982900
College Station	\$ 0.513086	\$ 0.409700	\$ 0.962200		\$ 1.884986
Giddings	\$ 0.573800	\$ 0.575100	\$ 0.908020	\$ 0.098600	\$ 2.155520
Hempstead	\$ 0.582685	\$ 0.486294	\$ 0.951300		\$ 2.020279
Katy	\$ 0.430000	\$ 0.522943	\$ 1.119400		\$ 2.072343
La Grange	\$ 0.186680	\$ 0.411960	\$ 0.815300		\$ 1.413940
Navasota	\$ 0.522100	\$ 0.450390	\$ 0.985340		\$ 1.957830
Sealy	\$ 0.310910	\$ 0.486294	\$ 1.042300		\$ 1.839504
Waller	\$ 0.490400	\$ 0.522943	\$ 1.109200		\$ 2.122543

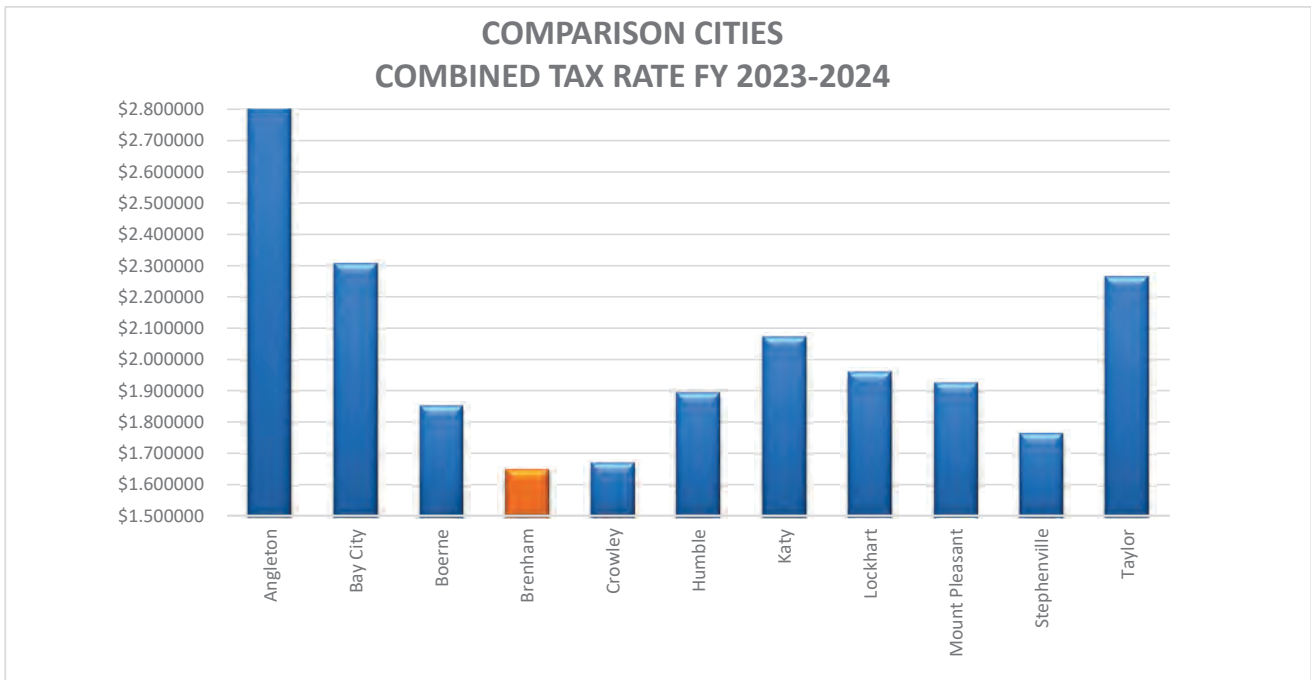




ANALYSIS BY ILLUSTRATION

COMPARISON CITIES  
COMBINED TAX RATES  
FY 2023-2024

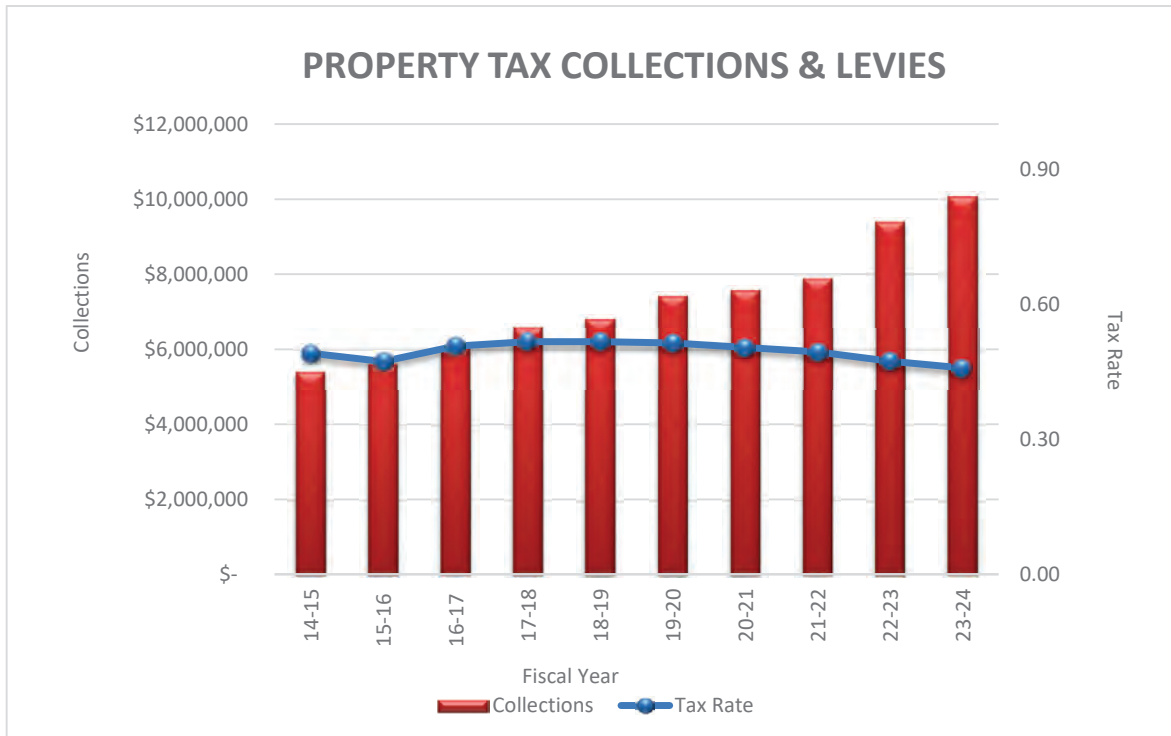
City	City Ad Valorem Tax Rate		County Tax Rate	School District Tax Rate	Other Tax Rates	Total Combined Rate
	M&O	I&S				
Angleton	\$ 0.523010		\$ 0.313948	\$ 1.034200	\$ 0.977567	\$ 2.848725
Bay City	\$ 0.447940	\$ 0.135420	\$ 0.359280	\$ 1.044460	\$ 0.320800	\$ 2.307900
Boerne	\$ 0.476600		\$ 0.382700	\$ 0.993200		\$ 1.852500
Brenham	\$ 0.310200	\$ 0.148200	\$ 0.384000	\$ 0.769300	\$ 0.036300	\$ 1.648000
Crowley	\$ 0.459734	\$ 0.135156	\$ 0.574500	\$ 0.500000		\$ 1.669390
Humble	\$ 0.245351	\$ -	\$ 0.350070	\$ 1.107500	\$ 0.191750	\$ 1.894671
Katy	\$ 0.362976	\$ 0.067024	\$ 0.522943	\$ 1.119400		\$ 2.072343
Lockhart	\$ 0.413600	\$ 0.121200	\$ 0.469200	\$ 0.956900		\$ 1.960900
Mount Pleasant	\$ 0.269243	\$ 0.075540	\$ 0.369000	\$ 0.895200	\$ 0.316896	\$ 1.925879
Stephenville	\$ 0.371400	\$ 0.015800	\$ 0.392700	\$ 0.985700		\$ 1.765600
Taylor	\$ 0.360653	\$ 0.268121	\$ 0.539700	\$ 1.100000		\$ 2.268474



ANALYSIS BY ILLUSTRATION

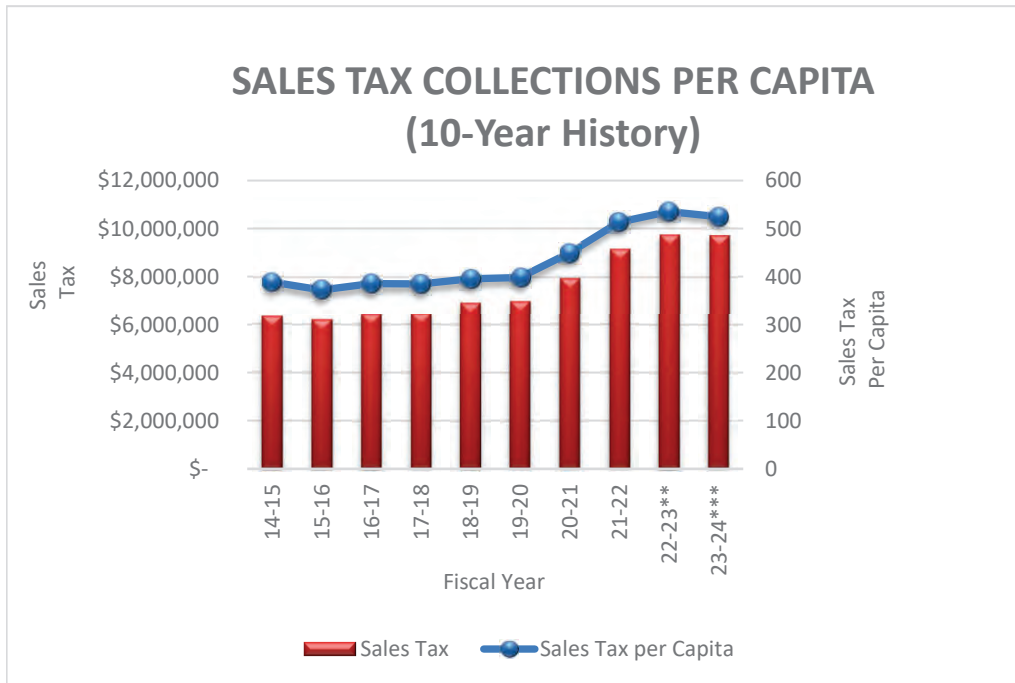
PROPERTY VALUATIONS & TAX COLLECTIONS 10-YEAR HISTORY						
Fiscal Year	Taxable Value	Tax Rate per \$100 Taxable Value	Tax Levy Assessed	Tax Levy Current Collections	Percent of Current Levy	Delinquent Tax Collections
14-15	\$ 1,102,575,469	\$ 0.491200	\$ 5,415,851	\$ 5,408,576	99.9%	\$ 48,569
15-16	\$ 1,188,742,237	\$ 0.473100	\$ 5,623,940	\$ 5,610,698	99.8%	\$ 67,978
16-17	\$ 1,198,049,873	\$ 0.507000	\$ 6,074,113	\$ 6,036,239	99.4%	\$ 54,304
17-18	\$ 1,268,819,218	\$ 0.517000	\$ 6,559,795	\$ 6,584,400	100.4%	\$ 72,182
18-19	\$ 1,328,029,691	\$ 0.517000	\$ 6,865,914	\$ 6,813,110	99.2%	\$ 68,957
19-20	\$ 1,454,612,209	\$ 0.514000	\$ 7,476,707	\$ 7,437,245	99.5%	\$ 69,835
20-21	\$ 1,508,964,346	\$ 0.504000	\$ 7,605,180	\$ 7,587,771	99.8%	\$ 62,513
21-22	\$ 1,627,640,640	\$ 0.494000	\$ 8,040,545	\$ 7,887,281	98.1%	\$ 79,264
22-23	\$ 2,046,015,325	\$ 0.473700	\$ 9,691,975	\$ 9,407,933	97.1%	\$ 68,592
23-24	\$ 2,221,400,000	\$ 0.458400	\$ 10,182,898	\$ 10,081,069	99.0%	\$ 62,754

Net Taxable Values include TIRZ Values  
22-23 figures as budgeted



ANALYSIS BY ILLUSTRATION

SALES TAX COLLECTIONS* PER CAPITA 10-YEAR HISTORY				
Fiscal Year	Population	Sales Tax Collected*	Sales Tax Per Capita	
14-15	16,319	\$ 6,337,765	\$ 388	
15-16	16,668	\$ 6,205,268	\$ 372	
16-17	16,722	\$ 6,439,892	\$ 385	
17-18	16,819	\$ 6,467,403	\$ 385	
18-19	17,592	\$ 6,956,634	\$ 395	
19-20	17,647	\$ 7,021,609	\$ 398	
20-21	17,736	\$ 7,965,560	\$ 449	
21-22	17,848	\$ 9,156,878	\$ 513	
22-23**	18,198	\$ 9,743,231	\$ 535	
23-24***	18,549	\$ 9,727,487	\$ 524	

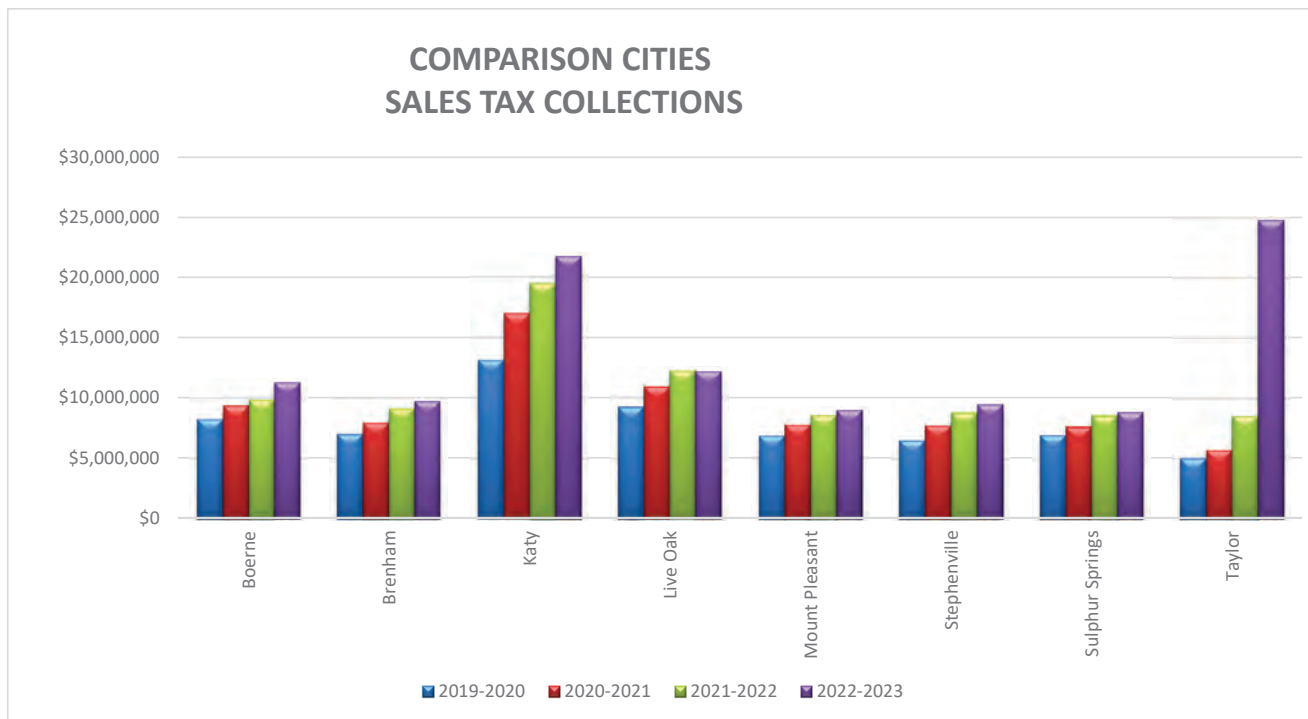


Sales Tax Collections have risen and declined over the last ten years. Spikes of sales tax collections are attributed to one-time large construction projects. The City is continuing to pursue quality commercial and retail development in order to expand the sales tax base. Sales tax represents 37% of the total General Fund revenues used towards maintenance & operational expenses.

\* Sales tax collections for General Fund & BCDC  
 \*\* Unaudited Data - Information is Subject to Change  
 \*\*\* As budgeted

ANALYSIS BY ILLUSTRATION

COMPARISON CITIES SALES TAX COLLECTIONS						
CITY	2019-2020	2020-2021	2021-2022	2022-2023	% Change from Prior Year	% Four-year Growth
Boerne	\$ 8,237,123	\$ 9,369,231	\$ 9,872,882	\$ 11,284,214	14.30%	36.99%
Brenham	\$ 7,021,609	\$ 7,965,560	\$ 9,156,878	\$ 9,743,231	6.40%	38.76%
Katy	\$ 13,149,498	\$ 17,009,496	\$ 19,474,691	\$ 21,727,611	11.57%	65.24%
Live Oak	\$ 9,259,385	\$ 10,945,900	\$ 12,244,640	\$ 12,153,745	-0.74%	31.26%
Mount Pleasant	\$ 6,869,934	\$ 7,760,659	\$ 8,537,514	\$ 8,955,499	4.90%	30.36%
Stephenville	\$ 6,480,934	\$ 7,718,425	\$ 8,795,271	\$ 9,469,600	7.67%	46.11%
Sulphur Springs	\$ 6,926,757	\$ 7,615,724	\$ 8,571,384	\$ 8,831,226	3.03%	27.49%
Taylor	\$ 5,018,740	\$ 5,725,894	\$ 8,541,170	\$ 24,814,357	190.53%	394.43%



Note: Brenham Sales Tax figures include Community Development Sales Tax collections (BCDC)

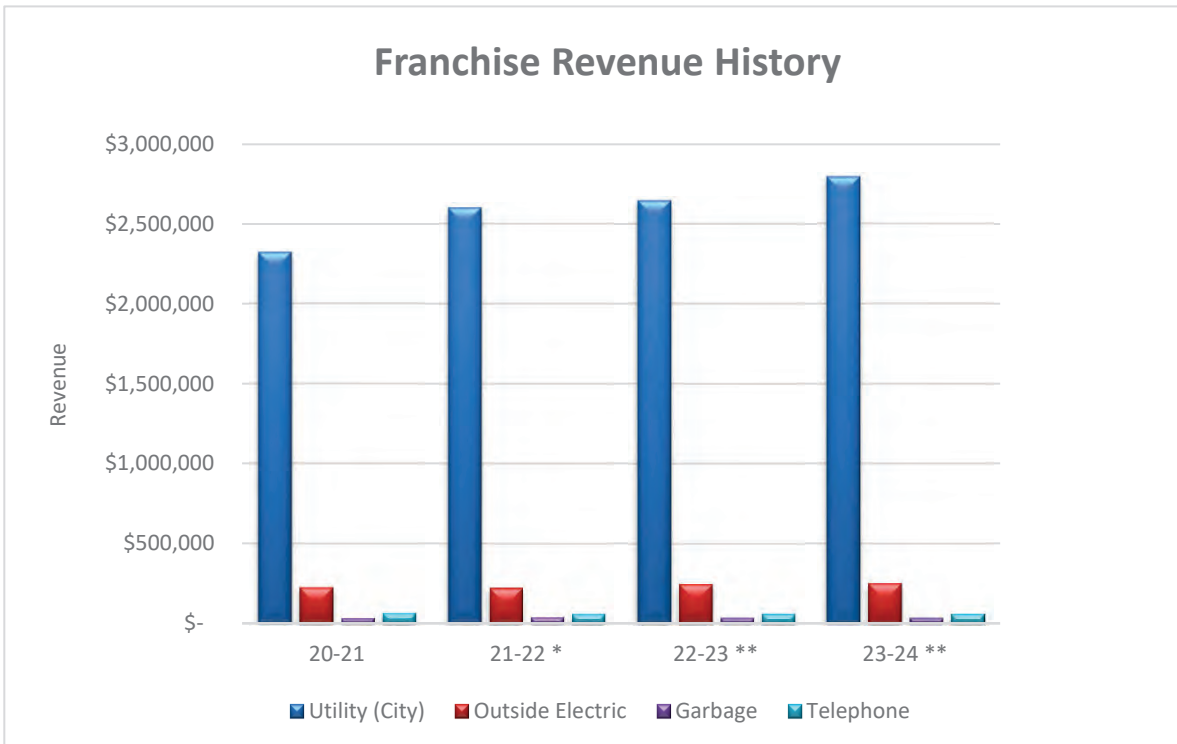
Note: All Sales Tax figures are by fiscal year (October 1 through September 30)

**ANALYSIS BY ILLUSTRATION**

<b>FRANCHISE REVENUE HISTORY</b>					
<b>Franchise Type</b>	<b>ACTUAL 20-21</b>	<b>ACTUAL 21-22</b>	<b>ACTUAL 22-23</b>	<b>ADOPTED 23-24</b>	<b>23-24 % of Total</b>
Utility (City)	\$ 2,321,270	\$ 2,603,408	\$ 2,791,071	\$ 2,795,168	89%
Outside Electric	\$ 227,067	\$ 223,105	\$ 241,186	\$ 253,579	8%
Garbage	\$ 34,780	\$ 41,820	\$ 42,525	\$ 37,112	1%
Telephone	\$ 66,890	\$ 61,657	\$ 59,072	\$ 61,999	2%
<b>Total</b>	<b>\$ 2,650,007</b>	<b>\$ 2,929,990</b>	<b>\$ 3,133,854</b>	<b>\$ 3,147,858</b>	<b>100.00%</b>

Total General Fund Revenue	<b>\$ 16,258,502</b>	<b>\$ 18,011,706</b>	<b>\$ 19,135,517</b>	<b>\$ 19,582,461</b>
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Franchise Revenue as % of Total General Fund Revenue	<b>16%</b>	<b>16%</b>	<b>16%</b>	<b>16%</b>
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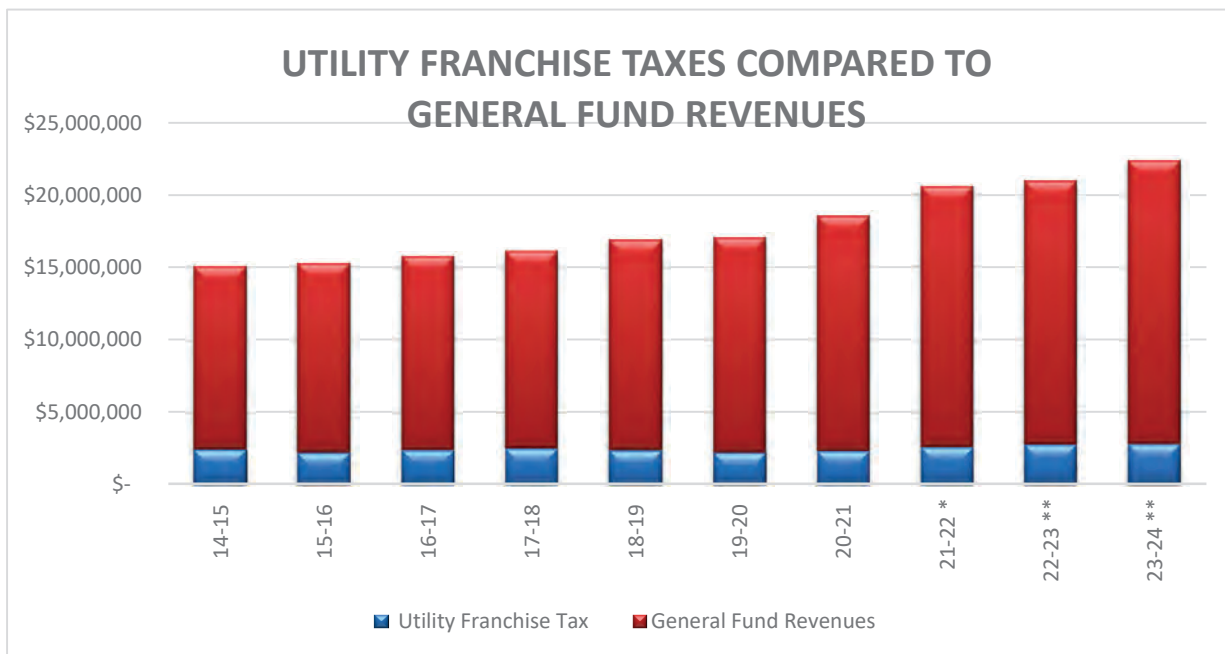


\* Unaudited Data - Information is Subject to Change

\*\* As budgeted

ANALYSIS BY ILLUSTRATION

UTILITY FRANCHISE TAX 10-YEAR HISTORY			
Fiscal Year	GF Revenue	Utility Franchise Tax	% of Total GF Revenue
14-15	\$ 12,647,861	\$ 2,452,581	19%
15-16	\$ 13,066,081	\$ 2,212,683	17%
16-17	\$ 13,407,427	\$ 2,407,166	18%
17-18	\$ 13,620,962	\$ 2,492,429	18%
18-19	\$ 14,565,638	\$ 2,386,756	16%
19-20	\$ 14,865,300	\$ 2,209,133	15%
20-21	\$ 16,258,502	\$ 2,321,270	14%
21-22 *	\$ 18,011,706	\$ 2,603,408	15%
22-23 **	\$ 18,213,109	\$ 2,791,071	15%
23-24 **	\$ 19,582,461	\$ 2,828,402	14%

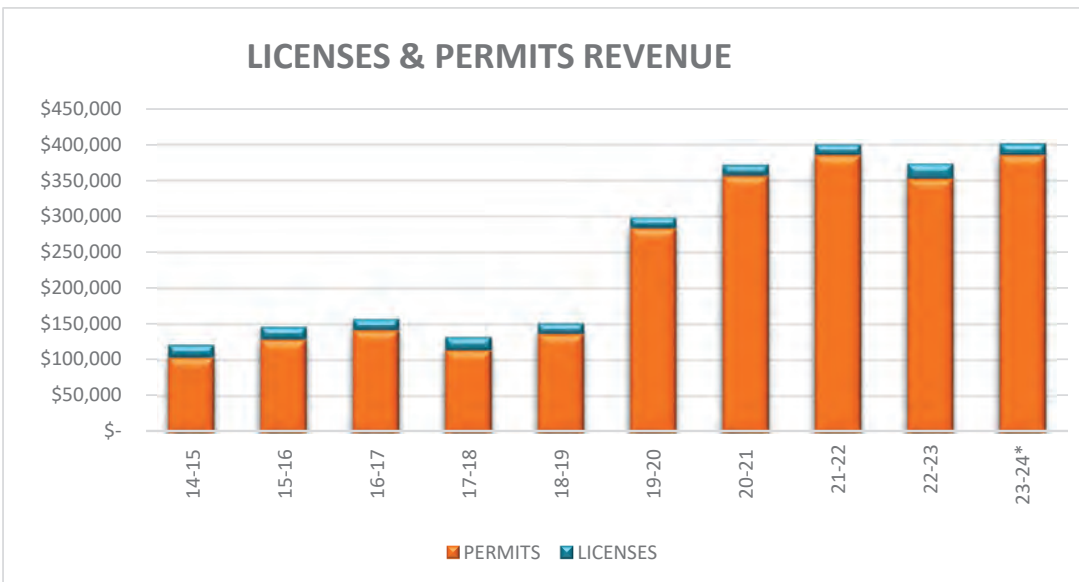


\* Unaudited Data - Information is Subject to Change

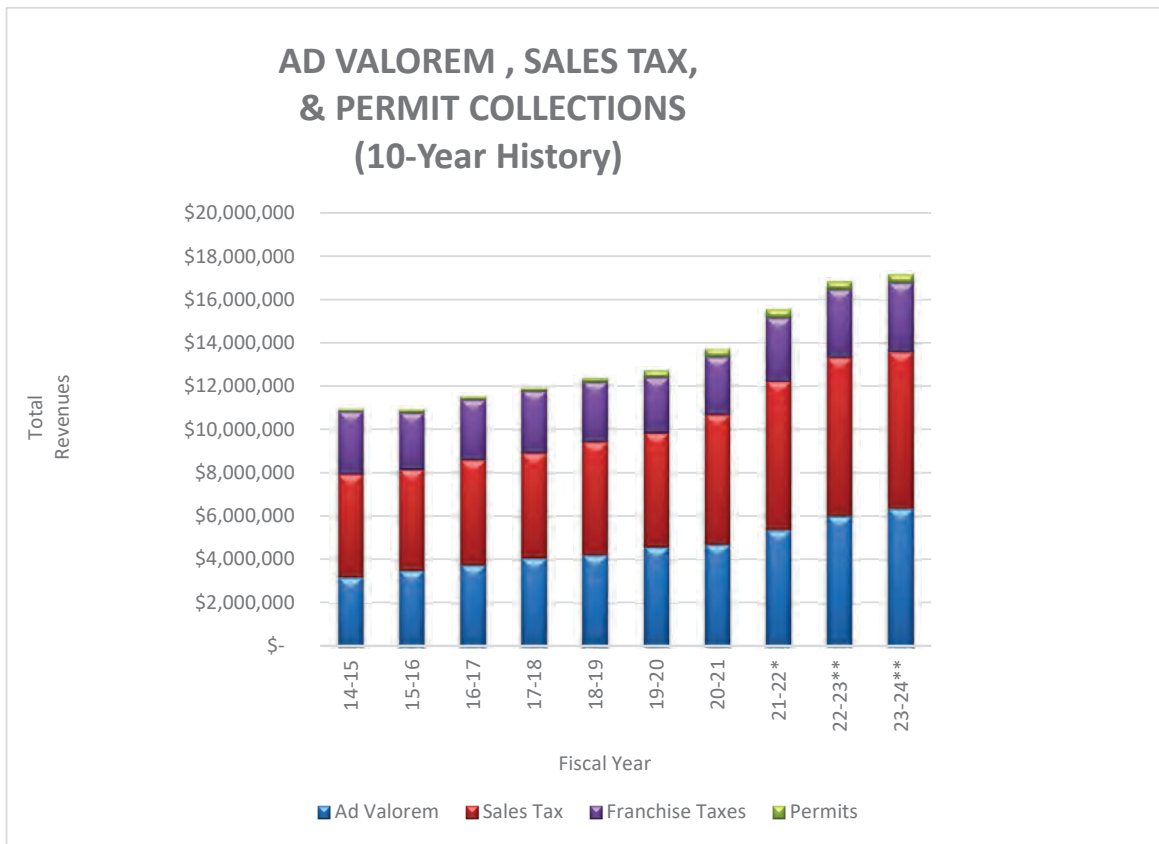
\*\* As budgeted

LICENSES & PERMITS 10-YEAR HISTORY				
Fiscal Year	Licenses	Permits	Total	Percent Change
14-15	\$ 17,485	\$ 103,591	\$ 121,076	59%
15-16	\$ 17,603	\$ 128,726	\$ 146,329	21%
16-17	\$ 15,294	\$ 141,834	\$ 157,128	7%
17-18	\$ 17,902	\$ 114,231	\$ 132,133	-16%
18-19	\$ 15,036	\$ 136,357	\$ 151,393	15%
19-20	\$ 15,273	\$ 283,433	\$ 298,706	97%
20-21	\$ 15,055	\$ 356,662	\$ 371,717	24%
21-22	\$ 15,275	\$ 385,067	\$ 400,342	8%
22-23	\$ 20,755	\$ 352,610	\$ 373,365	-8%
23-24*	\$ 16,323	\$ 385,410	\$ 401,733	8%

\*As Budgeted



GENERAL FUND AD VALOREM, SALES TAX & PERMIT COLLECTIONS						
Fiscal Year	Sales Tax Collected	Ad Valorem Collections (M&O)	Franchise Taxes	Licenses & Permits Collected	Total Sales Tax, Ad Valorem Franchise & Permit Revenues	% of Total GF Revenue
14-15	\$ 4,753,324	\$ 3,185,640	\$ 2,874,901	\$ 121,076	\$ 10,934,941	86%
15-16	\$ 4,653,951	\$ 3,498,339	\$ 2,622,743	\$ 146,329	\$ 10,921,362	84%
16-17	\$ 4,829,919	\$ 3,750,370	\$ 2,779,897	\$ 157,128	\$ 11,517,314	86%
17-18	\$ 4,850,552	\$ 4,075,633	\$ 2,869,974	\$ 132,133	\$ 11,928,293	88%
18-19	\$ 5,217,475	\$ 4,217,141	\$ 2,757,216	\$ 151,393	\$ 12,343,224	85%
19-20	\$ 5,266,207	\$ 4,584,798	\$ 2,556,418	\$ 298,706	\$ 12,706,129	85%
20-21	\$ 5,974,170	\$ 4,699,836	\$ 2,649,706	\$ 371,717	\$ 13,695,429	84%
21-22*	\$ 6,867,658	\$ 5,358,826	\$ 2,929,990	\$ 400,342	\$ 15,556,816	86%
22-23**	\$ 7,307,423	\$ 6,014,388	\$ 3,133,854	\$ 373,365	\$ 16,829,030	88%
23-24**	\$ 7,247,487	\$ 6,332,843	\$ 3,181,092	\$ 401,733	\$ 17,163,155	88%



\* Unaudited Data - Information Subject to Change

\*\* As budgeted





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# Long-range Planning

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## Plan 2040, Brenham Comprehensive Plan - Guiding Principles

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

Plan 2040 Focus Areas include:

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

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

### Guiding Principle 1 (GP1)

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

### Guiding Principle 2 (GP2)

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

### Guiding Principle 3 (GP3)

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

### Guiding Principle 4 (GP4)

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

### Guiding Principle 5 (GP5)

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

**Plan 2040, Brenham Comprehensive Plan - Goals**

**Land Use and Development**

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

**Goals - Land Use and Development (GLUD)**

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

**Growth Capacity**

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

**Goals - Growth Capacity (GC)**

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

**Plan 2040, Brenham Comprehensive Plan - Goals (continued)**

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

**Goals - Economic Opportunity (EO)**

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

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

**Goals - Transportation (T)**

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

**Plan 2040, Brenham Comprehensive Plan - Goals (continued)**

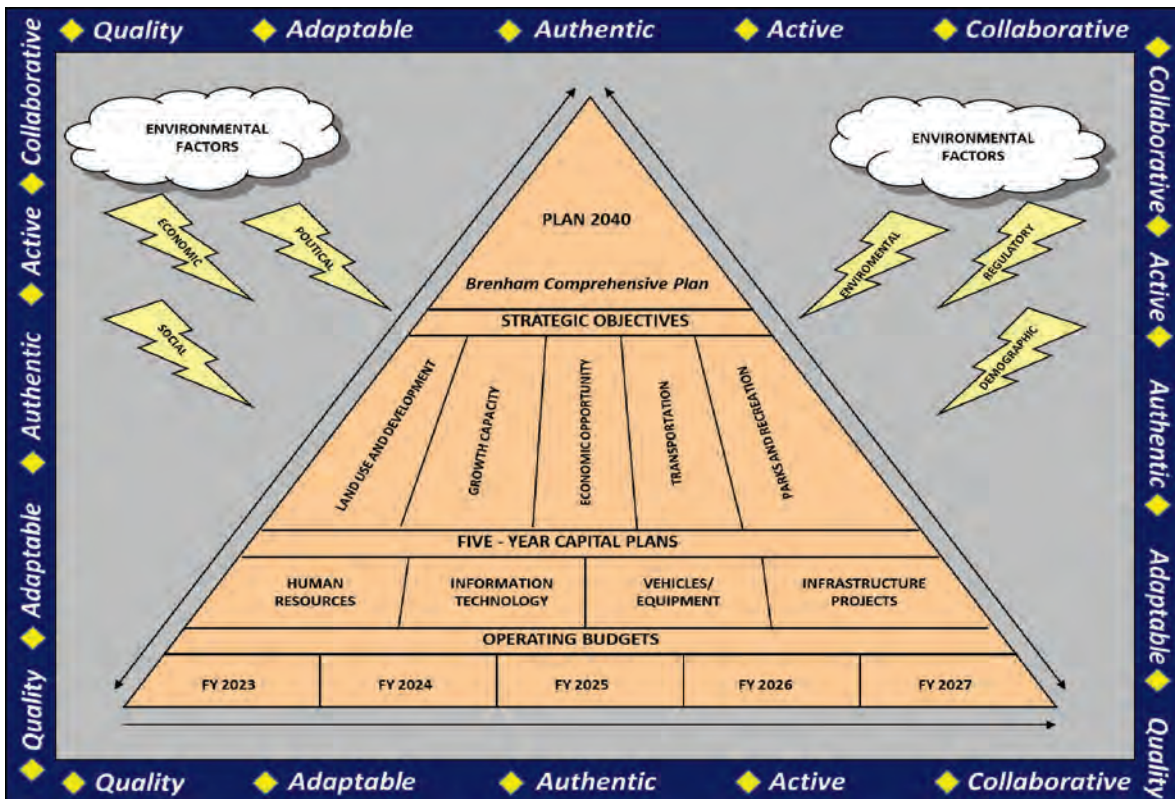
**Parks and Recreation** Brenham offers well utilized parks and recreation facilities, that in addition to its historic assets and cultural facilities, contribute to the livability of Brenham.

**Goals - Parks and Recreation (PR)**

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

**Capital Plan and Budget Integration**

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



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A decorative graphic element consisting of a black, horizontally-oriented oval shape with a white outline. Inside the oval, there is a small, white, stylized bird-like icon with its wings spread, facing right.

# 5-Year Plans

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**GENERAL FUND  
 Multi-Year Financial Plan**

DESCRIPTIONS	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJ 2022-2023	BASE 2023-2024	23-24 TOTAL PROPOSED	BASE 2024-2025	NEW CUMULATIVE PRELIMINARY 2024-2025	NEW CUMULATIVE PRELIMINARY 2025-2026	24-25 TOTAL PROPOSED	BASE 2025-2026	NEW CUMULATIVE PRELIMINARY 2025-2026	NEW CUMULATIVE PRELIMINARY 2026-2027	25-26 TOTAL PROPOSED	BASE 2026-2027	NEW CUMULATIVE PRELIMINARY 2026-2027	NEW CUMULATIVE PRELIMINARY 2027-2028	26-27 TOTAL PROPOSED	BASE 2027-2028	NEW CUMULATIVE PRELIMINARY 2027-2028	27-28 TOTAL PROPOSED
<b>CURRENT REVENUES</b>																					
AA Valuation Taxes	\$ 5,588,826	\$ 5,950,133	\$ 5,950,133	\$ 5,950,133	\$ 6,300,411	\$ 6,300,411	\$ 6,615,432	\$ 6,615,432	\$ 6,615,432	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,293,514	\$ 7,293,514	\$ 7,293,514	\$ 7,293,514	\$ 7,293,514	\$ 7,688,189	\$ 7,688,189	
Sales Tax	\$ 6,867,658	\$ 6,346,697	\$ 6,346,697	\$ 6,346,697	\$ 6,750,032	\$ 6,750,032	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,321,234	\$ 7,321,234	\$ 7,321,234	\$ 7,321,234	\$ 7,321,234	\$ 8,180,047	\$ 8,180,047	
Utility Franchise Taxes	\$ 2,603,408	\$ 2,646,390	\$ 2,646,390	\$ 2,646,390	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,687,333	\$ 2,732,025	\$ 2,732,025	\$ 2,732,025	\$ 2,732,025	\$ 2,732,025	\$ 2,992,427	\$ 2,992,427	
Other Licenses & Permits	\$ 408,342	\$ 368,939	\$ 368,939	\$ 368,939	\$ 310,732	\$ 310,732	\$ 310,732	\$ 310,732	\$ 310,732	\$ 310,732	\$ 310,732	\$ 310,732	\$ 310,732	\$ 312,566	\$ 312,566	\$ 312,566	\$ 312,566	\$ 312,566	\$ 313,163	\$ 313,163	
Intergovernmental	\$ 677,360	\$ 537,079	\$ 537,079	\$ 537,079	\$ 520,392	\$ 520,392	\$ 520,392	\$ 520,392	\$ 520,392	\$ 520,392	\$ 520,392	\$ 520,392	\$ 520,392	\$ 545,579	\$ 545,579	\$ 545,579	\$ 545,579	\$ 545,579	\$ 638,328	\$ 638,328	
Charges for Service	\$ 677,360	\$ 574,436	\$ 574,436	\$ 574,436	\$ 586,945	\$ 586,945	\$ 586,945	\$ 586,945	\$ 586,945	\$ 586,945	\$ 586,945	\$ 586,945	\$ 586,945	\$ 622,871	\$ 622,871	\$ 622,871	\$ 622,871	\$ 622,871	\$ 743,339	\$ 743,339	
Fire & Fortifides	\$ 575,775	\$ 681,132	\$ 681,132	\$ 681,132	\$ 702,935	\$ 702,935	\$ 716,994	\$ 716,994	\$ 716,994	\$ 716,994	\$ 716,994	\$ 716,994	\$ 716,994	\$ 735,925	\$ 735,925	\$ 735,925	\$ 735,925	\$ 735,925	\$ 819,400	\$ 819,400	
Payment from BCDC	\$ 108,169	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	\$ 144,400	
Miscellaneous	\$ 376,518	\$ 366,113	\$ 366,113	\$ 366,113	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	\$ 274,913	
<b>TOTAL</b>	<b>\$ 18,017,906</b>	<b>\$ 18,210,381</b>	<b>\$ 18,210,381</b>	<b>\$ 18,210,381</b>	<b>\$ 18,724,272</b>	<b>\$ 18,724,272</b>	<b>\$ 19,230,427</b>	<b>\$ 19,230,427</b>	<b>\$ 19,230,427</b>	<b>\$ 20,020,027</b>	<b>\$ 20,020,027</b>	<b>\$ 20,020,027</b>	<b>\$ 20,749,926</b>	<b>\$ 20,749,926</b>	<b>\$ 20,749,926</b>	<b>\$ 21,501,473</b>	<b>\$ 21,501,473</b>	<b>\$ 21,501,473</b>	<b>\$ 22,440,000</b>	<b>\$ 22,440,000</b>	
<b>OTHER FINANCING SOURCES</b>																					
Transfers in (Utilities)	\$ 2,961,667	\$ 2,915,046	\$ 2,915,046	\$ 2,900,000	\$ 2,850,000	\$ 2,850,000	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,750,000	\$ 2,750,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,650,000	\$ 2,650,000	\$ 2,650,000	\$ 2,600,000	\$ 2,600,000		
Transfers in (General)	\$ 14,607	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		
Transfers in (BCDC)	\$ 66,000	\$ 66,000	\$ 66,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		
Transfers in (BCDC Parks & Rec)	\$ 559,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers in (Worker's Comp Fund)	\$ 3,596,441	\$ 3,207,808	\$ 3,207,808	\$ 3,189,822	\$ 2,962,000	\$ 2,962,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000		
<b>TOTAL</b>	<b>\$ 2,961,667</b>	<b>\$ 2,915,046</b>	<b>\$ 2,915,046</b>	<b>\$ 2,900,000</b>	<b>\$ 2,850,000</b>	<b>\$ 2,850,000</b>	<b>\$ 2,800,000</b>	<b>\$ 2,800,000</b>	<b>\$ 2,800,000</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>	<b>\$ 2,700,000</b>	<b>\$ 2,700,000</b>	<b>\$ 2,700,000</b>	<b>\$ 2,650,000</b>	<b>\$ 2,650,000</b>	<b>\$ 2,650,000</b>	<b>\$ 2,600,000</b>	<b>\$ 2,600,000</b>		
<b>REVENUE TOTAL</b>	<b>\$ 21,017,477</b>	<b>\$ 21,181,249</b>	<b>\$ 21,181,249</b>	<b>\$ 21,181,249</b>	<b>\$ 21,601,511</b>	<b>\$ 21,601,511</b>	<b>\$ 22,030,427</b>	<b>\$ 22,030,427</b>	<b>\$ 22,030,427</b>	<b>\$ 22,770,427</b>	<b>\$ 22,770,427</b>	<b>\$ 22,770,427</b>	<b>\$ 23,549,926</b>	<b>\$ 23,549,926</b>	<b>\$ 23,549,926</b>	<b>\$ 24,152,946</b>	<b>\$ 24,152,946</b>	<b>\$ 24,152,946</b>	<b>\$ 25,040,000</b>	<b>\$ 25,040,000</b>	
<b>EXPENDITURES</b>																					
90 Other Public Buildings	\$ 622,243	\$ 392,334	\$ 392,334	\$ 388,411	\$ 404,104	\$ 404,104	\$ 416,237	\$ 416,237	\$ 416,237	\$ 428,714	\$ 428,714	\$ 441,575	\$ 441,575	\$ 453,714	\$ 453,714	\$ 453,714	\$ 453,714	\$ 453,714	\$ 454,823	\$ 454,823	
91 Other Public Safety Admin	\$ 41,758	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625	\$ 43,625		
100 Non-Dept Direct Expend	\$ 1,082,626	\$ 436,625	\$ 436,625	\$ 700,000	\$ 299,724	\$ 299,724	\$ 308,715	\$ 308,715	\$ 308,715	\$ 317,977	\$ 317,977	\$ 327,516	\$ 327,516	\$ 337,342	\$ 337,342	\$ 337,342	\$ 337,342	\$ 337,342	\$ 337,342		
110 Non-Dept Misc Exp	\$ 90,555	\$ 149,165	\$ 149,165	\$ 141,707	\$ 153,640	\$ 153,640	\$ 158,249	\$ 158,249	\$ 158,249	\$ 165,997	\$ 165,997	\$ 172,923	\$ 172,923	\$ 179,887	\$ 179,887	\$ 179,887	\$ 179,887	\$ 179,887	\$ 179,887		
121 Administration	\$ 995,440	\$ 823,992	\$ 823,992	\$ 823,992	\$ 1,012,070	\$ 1,012,070	\$ 1,042,622	\$ 1,042,622	\$ 1,042,622	\$ 1,075,705	\$ 1,075,705	\$ 1,103,916	\$ 1,103,916	\$ 1,132,015	\$ 1,132,015	\$ 1,132,015	\$ 1,132,015	\$ 1,132,015	\$ 1,132,015		
122 Administration	\$ 341,138	\$ 395,213	\$ 395,213	\$ 395,213	\$ 407,069	\$ 407,069	\$ 419,281	\$ 419,281	\$ 431,860	\$ 444,816	\$ 444,816	\$ 458,160	\$ 458,160	\$ 471,593	\$ 471,593	\$ 471,593	\$ 471,593	\$ 471,593	\$ 471,593		
123 Human Resources	\$ 165,939	\$ 165,939	\$ 165,939	\$ 165,939	\$ 170,917	\$ 170,917	\$ 176,045	\$ 176,045	\$ 181,326	\$ 186,766	\$ 186,766	\$ 192,369	\$ 192,369	\$ 198,049	\$ 198,049	\$ 198,049	\$ 198,049	\$ 198,049	\$ 198,049		
125 Main Street	\$ 893,923	\$ 898,010	\$ 898,010	\$ 898,010	\$ 924,950	\$ 924,950	\$ 952,699	\$ 952,699	\$ 981,280	\$ 1,010,718	\$ 1,010,718	\$ 1,040,040	\$ 1,040,040	\$ 1,069,287	\$ 1,069,287	\$ 1,069,287	\$ 1,069,287	\$ 1,069,287	\$ 1,069,287		
131 Maintenance	\$ 565,804	\$ 337,009	\$ 337,009	\$ 337,009	\$ 444,619	\$ 444,619	\$ 467,333	\$ 467,333	\$ 490,259	\$ 513,507	\$ 513,507	\$ 537,207	\$ 537,207	\$ 561,886	\$ 561,886	\$ 561,886	\$ 561,886	\$ 561,886	\$ 561,886		
135 Planning	\$ 1,230,218	\$ 1,317,300	\$ 1,317,300	\$ 1,317,300	\$ 203,463	\$ 203,463	\$ 2,809,065	\$ 2,809,065	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449	\$ 1,439,449		
141 Streets	\$ 1,461,727	\$ 1,431,380	\$ 1,431,380	\$ 1,431,380	\$ 1,474,231	\$ 1,474,231	\$ 1,518,658	\$ 1,518,658	\$ 1,564,108	\$ 1,609,558	\$ 1,609,558	\$ 1,655,008	\$ 1,655,008	\$ 1,700,458	\$ 1,700,458	\$ 1,700,458	\$ 1,700,458	\$ 1,700,458	\$ 1,700,458		
144 Library	\$ 524,066	\$ 565,634	\$ 565,634	\$ 559,978	\$ 582,603	\$ 582,603	\$ 608,586	\$ 608,586	\$ 634,569	\$ 660,552	\$ 660,552	\$ 686,535	\$ 686,535	\$ 712,518	\$ 712,518	\$ 712,518	\$ 712,518	\$ 712,518	\$ 712,518		
149 Parks	\$ 1,089,863	\$ 1,121,863	\$ 1,121,863	\$ 1,116,254	\$ 1,155,519	\$ 1,155,519	\$ 1,194,844	\$ 1,194,844	\$ 1,234,169	\$ 1,273,494	\$ 1,273,494	\$ 1,312,819	\$ 1,312,819	\$ 1,352,144	\$ 1,352,144	\$ 1,352,144	\$ 1,352,144	\$ 1,352,144	\$ 1,352,144		
149 Public Works	\$ 5,107,572	\$ 5,706,399	\$ 5,706,399	\$ 5,635,939	\$ 6,234,262	\$ 6,234,262	\$ 6,833,587	\$ 6,833,587	\$ 7,432,912	\$ 8,032,237	\$ 8,032,237	\$ 8,631,562	\$ 8,631,562	\$ 9,230,887	\$ 9,230,887	\$ 9,230,887	\$ 9,230,887	\$ 9,230,887	\$ 9,230,887		
151 Police	\$ 2,386,366	\$ 2,915,111	\$ 2,915,111	\$ 2,769,355	\$ 3,002,562	\$ 3,002,562	\$ 3,197,847	\$ 3,197,847	\$ 3,393,132	\$ 3,588,417	\$ 3,588,417	\$ 3,783,702	\$ 3,783,702	\$ 3,978,987	\$ 3,978,987	\$ 3,978,987	\$ 3,978,987	\$ 3,978,987	\$ 3,978,987		
152 Fire	\$ 526,138	\$ 666,603	\$ 666,603	\$ 666,603	\$ 702,666	\$ 702,666	\$ 742,729	\$ 742,729	\$ 782,792	\$ 822,855	\$ 822,855	\$ 862,918	\$ 862,918	\$ 902,981	\$ 902,981	\$ 902,981	\$ 902,981	\$ 902,981	\$ 902,981		
154 Animal Services	\$ 241,346	\$ 311,480	\$ 311,480	\$ 305,250	\$ 320,824	\$ 320,824	\$ 336,398	\$ 336,398	\$ 351,972	\$ 367,546	\$ 367,546	\$ 383,120	\$ 383,120	\$ 398,694	\$ 398,694	\$ 398,694	\$ 398,694	\$ 398,694	\$ 398,694		
167 Public Works	\$ 621,045	\$ 819,156	\$ 819,156	\$ 778,198	\$ 843,731	\$ 843,731	\$ 899,264	\$ 899,264	\$ 954,797	\$ 1,010,330	\$ 1,010,330	\$ 1,065,863	\$ 1,065,863	\$ 1,121,396	\$ 1,121,396	\$ 1,121,396	\$ 1,121,396	\$ 1,121,396	\$ 1,121,396		
172 Information Technology	\$ 20,266,638	\$ 21,152,793	\$ 21,152,793	\$ 20,620,037	\$ 22,263,141	\$ 22,263,141	\$ 23,906,244	\$ 23,906,244	\$ 25,549,347	\$ 27,192,450	\$ 27,192,450	\$ 28,835,553	\$ 28,835,553	\$ 30,478,656	\$ 30,478,656	\$ 30,478,656	\$ 30,478,656	\$ 30,478,656	\$ 30,478,656		
<b>TOTAL</b>	<b>\$ 20,266,638</b>	<b>\$ 21,152,793</b>	<b>\$ 21,152,793</b>	<b>\$ 20,620,037</b>	<b>\$ 22,263,141</b>	<b>\$ 22,263,141</b>	<b>\$ 23,906,244</b>	<b>\$ 23,906,244</b>	<b>\$ 25,549,347</b>												



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	101 - General Fund
Orig:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	<b>CAPITAL REQUESTS</b>									
24-122-001	REPLACE UNIT 122-141 - SINGLE CAB	1	24-25	Equipment - Replacement	\$ -	\$ 36,300	\$ -	\$ -	\$ -	
24-131-002	PICKUP TRUCK - MAINTENANCE	1	23-24	Equipment - Replacement	\$ 39,300	\$ -	\$ -	\$ -	\$ -	
24-131-003	STOREFRONT DOORS - CITY HALL	1	23-24	Line Item Enhancement	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ -	
24-131-017	CONCRETE REPAIRS - CITY HALL	1	23-24	Line Item Enhancement	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
24-131-018	CAULK WINDOWS - CITY HALL	1	23-24	Line Item Enhancement	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -	
24-131-004	REMODEL BREAKROOM - CITY HALL	1	24-25	Line Item Enhancement	\$ -	\$ 28,500	\$ -	\$ -	\$ -	
24-131-006	GENERATOR AND ATS - 911 COM CENTER	1	24-25	Equipment - Replacement	\$ -	\$ 125,000	\$ -	\$ -	\$ -	
24-131-007	MECHANIC TRUCK - MAINTENANCE	1	25-26	Equipment - New	\$ -	\$ -	\$ 65,000	\$ -	\$ -	
24-131-008	HVAC REPLACEMENT - CITY HALL	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 350,000	\$ -	\$ -	
24-131-009	INTERIOR UPGRADES - MAINTENANCE	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 160,000	\$ -	\$ -	
24-131-010	GENERATOR AND ATS - CITY HALL	1	25-26	Equipment - New	\$ -	\$ -	\$ 325,000	\$ -	\$ -	
24-131-011	PICKUP TRUCK - MAINTENANCE	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 42,000	\$ -	
24-131-012	TECHNOLOGY UPGRADES - MAINTENANCE	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 134,000	\$ -	
24-131-013	PARKING LOT - MAINTENANCE	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 215,000	\$ -	
24-131-014	HOTSY PRESSURE WASHER - MAINTENANCE	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 11,000	
24-131-015	PICKUP TRUCK - MAINTENANCE	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
24-131-016	ATV - MAINTENANCE	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
24-135-001	REPLACE FORKLIFT	1	23-24	Equipment - Replacement	\$ 60,000	\$ -	\$ -	\$ -	\$ -	
24-135-003	SOUTH FENCE REPAIR	1	23-24	Line Item Enhancement	\$ 7,500	\$ -	\$ -	\$ -	\$ -	
24-135-002	WAREHOUSE TRUCK W/ TOMMY GATE	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 38,000	\$ -	
24-141-006	REPLACE 2006 VIBRATORY ROLLER	1	23-24	Equipment - Replacement	\$ 84,796	\$ -	\$ -	\$ -	\$ -	
24-141-007	REPLACE 2009 TOYOTA TUNDRA 1/2 TON	1	23-24	Vehicle - Replacement	\$ 39,099	\$ -	\$ -	\$ -	\$ -	
24-141-008	REPLACE SUPERSHOT CRACKSEALER	1	23-24	Equipment - Replacement	\$ 79,568	\$ -	\$ -	\$ -	\$ -	
24-141-009	REPLACE 2009 CHEVY 3/4 TON	1	24-25	Vehicle - Replacement	\$ -	\$ 39,505	\$ -	\$ -	\$ -	
24-141-010	REPLACE 2002 F-750 DUMP TRUCK	1	24-25	Equipment - Replacement	\$ -	\$ 101,600	\$ -	\$ -	\$ -	
24-141-011	REPLACE 2014 ASPHALT ZIPPER & TRAILER	1	24-25	Equipment - Replacement	\$ -	\$ 448,018	\$ -	\$ -	\$ -	
24-141-012	REPLACE 2008 JD 310 BACKHOE	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 134,949	\$ -	\$ -	
24-141-013	REPLACE 2008 DYNAPAC ROLLER	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 138,212	\$ -	\$ -	
24-141-014	REPLACE 2005 INT'L 4.5 TON DUMP	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 104,648	\$ -	\$ -	
24-141-015	REPLACE 2011 F-150 XL	1	25-26	Vehicle - Replacement	\$ -	\$ -	\$ 29,898	\$ -	\$ -	
24-141-016	REPLACE 2001 DODGE 1 TON	1	25-26	Vehicle - Replacement	\$ -	\$ -	\$ 48,172	\$ -	\$ -	
24-141-017	REPLACE 2010 INT'L 4.5 TON DUMP	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 112,715	\$ -	
24-141-018	REPLACE 2008 CHEVY 3500	1	26-27	Vehicle - Replacement	\$ -	\$ -	\$ -	\$ 59,876	\$ -	
24-141-019	REPLACE 2009 DODGE 3500 UTILITY BED	1	26-27	Vehicle - Replacement	\$ -	\$ -	\$ -	\$ 70,000	\$ -	
24-141-020	REPLACE 2006 INT'L TANDEM AXLE DUMP	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 145,345	
24-141-021	REPLACE 2012 JD TRACTOR & BOOM CUTTER	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 181,349	





City of Brenham  
5-Year Capital Plan  
2023-2028

DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	101 - General Fund
Org:	SUMMARY - ALL

REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24		FY 24-25		FY 25-26		FY 26-27		FY 27-28	
					Total	Total	Total	Total	Total	Total	Total	Total		
24-144-001	TORO SWEEPER/RECYCLER (REPL. 303 & 131)	1	23-24	Equipment - Replacement	\$ 46,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-002	1/2 TON PICKUP (REPL. 342)	1	23-24	Equipment - Replacement	\$ 29,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-003	TORO WORKMAN UTILITY VEH. (REPL. 162)	1	23-24	Equipment - Replacement	\$ 37,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-004	CHEV. 1/2 TON PICKUP (REPL. 322)	1	23-24	Equipment - Replacement	\$ 31,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-005	TORO WORKMAN UTILITY VEH. (REPL. 307)	1	24-25	Equipment - Replacement	\$ -	\$ 37,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-006	CHEVROLET 1/2 TON PICKUP (REPL. 343)	1	24-25	Equipment - Replacement	\$ -	\$ 29,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-007	FORD RANGER PICKUP (REPL. 55)	1	24-25	Equipment - Replacement	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-008	TORO REELMASTER 5510-D (REPL. 355)	1	24-25	Equipment - Replacement	\$ -	\$ 97,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-009	TORO REELMASTER 3100-D (REPL. 105)	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 53,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-010	JOHN DEERE BUNKER RAKE (REPL. 312)	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 30,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-011	FORD F-250 EXTENDED CAB, LONG BED (81)	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 36,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-012	CHEVROLET 1/2 TON PICKUP (REPL. 34)	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 29,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-013	TORO GROUNDSMASTER (REPL. 354)	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 38,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-014	JOHN DEERE BUNKER RAKE (REPL. 1200)	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-015	TORO GROUNDSMASTER 360 (REPL. 145)	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 38,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-016	TORO GROUNDSMASTER (REPL. 106)	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 38,915	\$ -	\$ -	\$ -	\$ -	\$ -
24-144-017	LINE LAZER FIELD PAINTER (REPL. 352)	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -
24-144-018	JOHN DEERE BUNKER RAKE (REPL. 351)	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,495	\$ -	\$ -	\$ -	\$ -
24-144-019	CHEVROLET 2500HD (REPL. 358)	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
24-144-023	TORO GM 360 100" (REPL. 363)	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ -	\$ -	\$ -	\$ -
	JACKSON ST. PARK IMPROVEMENTS	1	23-24	Line Item Enhancement	\$ 815,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BFP-SITE AMENITIES	1	23-24	Line Item Enhancement	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HOHLT RR VENTILATION	1	23-24	Line Item Enhancement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FIREMAN'S DRESSING/RR IMPROVEMENTS	1	23-24	Line Item Enhancement	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HOHLT BRIDGE REHAB	1	24-25	Line Item Enhancement	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LED FIELD LIGHTING	1	24-25	Equipment - Replacement	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HOHLT EXPANSION JOINT SEALING	1	24-25	Line Item Enhancement	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PICNIC TABLES WITH CONCRETE PADS	1	24-25	Equipment - New	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SCHULTE RENOVATIONS	1	24-25	Line Item Enhancement	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LINDA ANDERSON TURF MOUNDS AND HOME	1	24-25	Line Item Enhancement	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BFP-SITE AMENITIES	1	24-25	Line Item Enhancement	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FIREMAN'S BRICK REPAIRS	1	25-26	Equipment - Replacement	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FIREMAN'S RE-LEVEL AND RE-SOD	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 295,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PLAYGROUND REPLACEMENT	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BFP-SITE AMENITIES	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LED FIELD LIGHTING	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HATTIE MAE RESTROOM IMPROVEMENTS	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FINK/KORTH SB FIELD IMPROVEMENTS	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of Brenham  
5-Year Capital Plan  
2023-2028

DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	101 - General Fund
Org:	SUMMARY - ALL

REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24		FY 24-25		FY 25-26		FY 26-27		FY 27-28	
					Total	Total	Total	Total	Total	Total	Total	Total		
	REPLACE GREENWADE PLAYGROUND EQUIP.	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	RESURFACE BASEKTBALL COURTS	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TURF BOEHM AND SCHULTE FIELDS	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE CANOPIES-HOHLT PARK	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	FIREMANS PK. LOT EXPANSION	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LED FIELD LIGHTING	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BFP-SITE AMENITIES	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	HOHLT BACKSTOP NETTING	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	RESURFACE 2 COURTS AT HASSKARL (PH.1)	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	JERRY WILSON RR IMPROVEMENTS	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BPF SITE AMENITIES	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LED FIELD LIGHTING	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH COUNTRY CONE FLOAT	1	23-24	Equipment - Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH POPCICLES	4	23-24	Equipment - Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE COMP & THERAPY UV BULBS	2	23-24	Equipment - Replacement	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLASTER THERAPY POOL	1	24-25	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE UMBRELLAS	20	24-25	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH STEEL BEAMS IN THERAPY	1	24-25	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	COMPETITION/THERAPY POOL SAND FILTER	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH BANANA SPLIT SLIDE	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE FUNBRELLA	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLASTER LEISURE POOL	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH LEISURE POOL DECK	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UV LIGHTS IN COMP & THERAPY POOL	2	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE SAND FILTERS IN LEISURE POOL	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLASTER COMPETITION POOL	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE LANE ROPES	8	28-29	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UPDATE/REPLACE MINI PLAYScape	1	28-29	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPLACE UV IN LEISURE	1	28-29	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH EPOXY FENCE	1	28-29	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SOUND SYSTEM UPDATE & DISPLAYS	1	23-24	Equipment - Replacement	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REFURBISH 3 SINGLE RESTROOM	3	23-24	Equipment - Replacement	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CHEMICAL ROOM DOORS/EXT DOORS TO LEISURE	2	23-24	Equipment - Replacement	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PUMP ROOM / ROOF	1	23-24	Equipment - Replacement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PARK CENTRAL FRONT DESK	1	23-24	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CABANNAS FOR LEISURE POOL	6	23-24	Equipment - New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	COMP / THERAPY POOL DECKS - REDO	2	24-25	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	UPGRADE CONCESSION STAND CABINETS/LAYOUT	1	25-26	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	101 - General Fund
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	Aquatics - BCDC	1	25-26	Equipment - New	\$ -	\$ -	\$ 50,000	\$ -	\$ -	
	Aquatics - BCDC	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
	Aquatics - BCDC	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 500,000	\$ -	
	Aquatics - BCDC	2	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 50,000	\$ -	
	Aquatics - BCDC	1	27-28	Equipment - New	\$ -	\$ -	\$ -	\$ 300,000	\$ -	
	Aquatics - BCDC	1	27-28	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
	Aquatics - BCDC	2	28-29	Equipment - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
	Aquatics - BCDC	1	28-29	Equipment - New	\$ -	\$ -	\$ -	\$ -	\$ 400,000	
	Police	8	23-24	Vehicle - Replacement	\$ 546,862	\$ -	\$ -	\$ -	\$ -	
	Police	1	23-24	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	
	Police	1	23-24	Line Item Enhancement	\$ 32,000	\$ -	\$ -	\$ -	\$ -	
	Police	1	23-24	Line Item Enhancement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
	Police	1	24-25	Vehicle - Replacement	\$ -	\$ 27,000	\$ -	\$ -	\$ -	
	Police	7	24-25	Vehicle - Replacement	\$ -	\$ 508,148	\$ -	\$ -	\$ -	
	Police	1	24-25	Line Item Enhancement	\$ -	\$ 12,500	\$ -	\$ -	\$ -	
	Police	1	24-25	Line Item Enhancement	\$ -	\$ 12,500	\$ -	\$ -	\$ -	
	Police	1	24-25	Line Item Enhancement	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	
	Police	8	25-26	Vehicle - Replacement	\$ -	\$ -	\$ 594,910	\$ -	\$ -	
	Police	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 55,000	\$ -	\$ -	
	Police	7	26-27	Vehicle - Replacement	\$ -	\$ -	\$ -	\$ 551,827	\$ -	
	Police	6	27-28	Vehicle - Replacement	\$ -	\$ -	\$ -	\$ -	\$ 502,948	
	Police	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 24,500	
	Fire	1	23-24	Vehicle - Replacement	\$ 52,000	\$ -	\$ -	\$ -	\$ -	
	Fire	1	23-24	Program - New	\$ 75,000	\$ -	\$ -	\$ -	\$ -	
	Fire	4 to 5 Acres	24-25	Program - New	\$ -	\$ -	\$ -	\$ -	\$ -	
	Fire	1	24-25	Program - New	\$ -	\$ 15,000	\$ -	\$ -	\$ -	
	Fire	1	24-25	Program - New	\$ -	\$ 115,000	\$ -	\$ -	\$ -	
	Fire	1	26-27	Program - New	\$ -	\$ -	\$ -	\$ 49,500	\$ -	
	Fire	1	27-28	Program - New	\$ -	\$ -	\$ -	\$ -	\$ 400,000	
	Animal Services	1	23-24	Equipment - New	\$ 125,000	\$ -	\$ -	\$ -	\$ -	
	IT	1	23-24	Equipment - Replacement	\$ 30,000	\$ 50,000	\$ 50,000	\$ -	\$ -	
	IT	1	23-24	Program - New	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
	IT	1	23-24	Equipment - Replacement	\$ 24,500	\$ -	\$ -	\$ -	\$ -	
	IT	1	23-24	Program - New	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	
	IT	1	24-25	Equipment - Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -	
	IT	2	25-26	Equipment - Replacement	\$ -	\$ -	\$ 35,316	\$ -	\$ -	
				<b>Total Capital</b>	<b>\$ 3,207,369</b>	<b>\$ 4,052,989</b>	<b>\$ 4,661,728</b>	<b>\$ 4,064,663</b>	<b>\$ 3,354,637</b>	



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	101 - General Fund
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
<b>PERSONNEL REQUESTS</b>										
24-122-001	RECLASS PERMIT TECHNICIAN PT TO FT	0.5	24-25	Personnel - Reclass	\$ -	\$ 36,356	\$ 38,069	\$ 40,028	\$ 42,127	
24-122-002	CITY ENGINEER	1	25-26	Personnel - New	\$ -	\$ -	\$ 152,490	\$ 150,821	\$ 156,075	
24-131-001	MAINTENANCE TECHNICIAN	1	23-24	Personnel - New	\$ 62,069	\$ 63,423	\$ 66,118	\$ 68,979	\$ 72,021	
24-131-002	MECHANIC	1	25-26	Personnel - New	\$ -	\$ -	\$ 126,956	\$ 68,418	\$ 71,225	
24-144-001	PARKS MAINTENANCE WORKER I	1	24-25	Personnel - New	\$ -	\$ 60,496	\$ 53,154	\$ 55,601	\$ 58,207	
24-144-002	PARKS MAINTENANCE WORKER I	1	25-26	Personnel - New	\$ -	\$ -	\$ 60,496	\$ 53,154	\$ 55,601	
24-144-003	PARKS MAINTENANCE WORKER I	1	27-28	Personnel - New	\$ -	\$ -	\$ -	\$ -	\$ 60,496	
23-146-001	RECLASS TECHNOLOGY INSTRUCTOR PT TO FT	0.5	23-24	Personnel - Reclass	\$ 45,963	\$ 47,701	\$ 50,436	\$ 53,339	\$ 56,006	
24-149-002	INCREASE PAY FOR PART TIME STAFF	1	23-24	Personnel - Reclass	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
24-149-001	BBAC COORDINATOR	1	24-25	Personnel - New	\$ -	\$ 58,614	\$ 60,539	\$ 63,210	\$ 66,046	
24-149-003	INCREASE PAY FOR PART TIME STAFF	1	24-25	Personnel - Reclass	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
24-149-004	INCREASE PAY FOR PART TIME STAFF	1	25-26	Personnel - Reclass	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	
24-149-005	INCREASE PAY FOR PART TIME STAFF	1	26-27	Personnel - Reclass	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	
24-149-006	INCREASE PAY FOR PART TIME STAFF	1	27-28	Personnel - Reclass	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
24-151-003	POLICE OFFICER	1	25-26	Personnel - New	\$ -	\$ -	\$ 133,329	\$ 93,275	\$ 96,931	
24-151-004	POLICE OFFICER	1	26-27	Personnel - New	\$ -	\$ -	\$ -	\$ 133,329	\$ 93,275	
24-151-005	POLICE OFFICER	1	27-28	Personnel - New	\$ -	\$ -	\$ -	\$ -	\$ 133,329	
24-151-006	CRIME ANALYST/DETECTIVE	1	27-28	Personnel - New	\$ -	\$ -	\$ -	\$ -	\$ 138,686	
24-152-001	FIREFIGHTER (3) mid-year	3	23-24	Personnel - New	\$ 150,785	\$ 250,774	\$ 260,764	\$ 271,299	\$ 282,422	
24-152-002	FIRE INSPECTOR	1	24-25	Personnel - New	\$ -	\$ 90,402	\$ 80,350	\$ 83,582	\$ 86,993	
24-152-003	FIREFIGHTER (3)	3	24-25	Personnel - New	\$ -	\$ 271,345	\$ 250,774	\$ 260,764	\$ 271,299	
24-152-007	RECLASS FIREFIGHTER TO BATTALION CHIEF (3)	0	24-25	Personnel - Reclass	\$ -	\$ 44,685	\$ 42,430	\$ 43,713	\$ 45,036	
24-152-004	FIREFIGHTER (3)	3	25-26	Personnel - New	\$ -	\$ -	\$ 271,345	\$ 250,774	\$ 260,764	
24-154-002	KENNEL TECHNICIAN	1	23-24	Personnel - New	\$ 59,617	\$ 59,151	\$ 61,777	\$ 64,567	\$ 66,399	
<b>Total Personnel</b>					\$ 358,434	\$ 1,062,948	\$ 1,829,027	\$ 1,914,854	\$ 2,312,936	
<b>Total Capital and Personnel</b>					\$ 3,565,803	\$ 5,115,937	\$ 6,490,755	\$ 5,979,517	\$ 5,667,573	





ELECTRIC FUND  
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJ 2022-2023	BASE 2023-2024	NEW FUNDING 2023-2024	NEW CAPITAL 2023-2024	TOTAL PROPOSED	BASE 2024-2025	NEW FUNDING 2024-2025	NEW CAPITAL 2024-2025	TOTAL PROPOSED	BASE 2025-2026	NEW FUNDING 2025-2026	NEW CAPITAL 2025-2026	TOTAL PROPOSED	BASE 2026-2027	NEW FUNDING 2026-2027	NEW CAPITAL 2026-2027	TOTAL PROPOSED	BASE 2027-2028	NEW FUNDING 2027-2028	NEW CAPITAL 2027-2028	TOTAL PROPOSED
<b>CURRENT REVENUES</b>																								
Rate (WPH) Distribution Revenues	\$ 667,538	\$ 662,728	\$ 662,728	\$ 662,728	\$ 668,011	\$ 673,117	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947	\$ 6,827,947
Non-Rate Revenues	\$ 951,800	\$ 866,277	\$ 866,277	\$ 866,277	\$ 1,170,598	\$ 1,179,645	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664	\$ 1,188,664
Transfers (In)	\$ 598,147	\$ 682,113	\$ 682,113	\$ 682,113	\$ 670,158	\$ 677,718	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263	\$ 687,263
<b>TOTAL</b>	\$ 8,225,380	\$ 8,176,118	\$ 8,176,118	\$ 8,176,118	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	\$ 8,996,467	
<b>EXPENDITURES</b>																								
Salaries	\$ 2,297,429	\$ 2,606,722	\$ 2,606,722	\$ 2,606,722	\$ 2,684,555	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	\$ 2,849,783	
Maintenance	\$ 138,044	\$ 121,700	\$ 121,700	\$ 121,700	\$ 186,000	\$ 201,880	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	\$ 207,936	
Contractual Services	\$ 515,924	\$ 495,361	\$ 495,361	\$ 495,361	\$ 400,000	\$ 412,000	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	\$ 424,360	
Capital	\$ 793,556	\$ 985,059	\$ 985,059	\$ 985,059	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	\$ 1,814,999	
Miscellaneous	\$ 83,456	\$ 224,778	\$ 224,778	\$ 224,778	\$ 250,000	\$ 257,500	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	\$ 265,225	
Debt	\$ 139,208	\$ 374,388	\$ 374,388	\$ 374,388	\$ 684,000	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	\$ 1,867,713	
Transfers (Out)	\$ 1,687,456	\$ 1,776,332	\$ 1,776,332	\$ 1,776,332	\$ 1,701,331	\$ 1,626,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	\$ 1,551,332	
<b>TOTAL</b>	\$ 7,592,246	\$ 8,122,868	\$ 8,122,868	\$ 8,122,868	\$ 9,228,668	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	\$ 7,728,370	
<b>NET SURPLUS / (DEFICIT)</b>	\$ 633,084	\$ 53,750	\$ 53,750	\$ 53,750	\$ 829,940	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	\$ 1,268,097	



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	102 - Electric Fund
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	<b>CAPITAL REQUESTS</b>									
24-160-001	SCADA PROJECT EQUIPMENT	1	23-24	Equipment - New	\$ 33,358	\$ 43,533	\$ -	\$ -	\$ -	
24-160-002	REPLACE 2018 RAM 1500 UNIT 620	1	25-26	Vehicle - Replacement	\$ -	\$ -	\$ 44,935	\$ -	\$ -	
24-160-003	REPLACE 2019 RAM 1500 UNIT 622	1	26-27	Vehicle - Replacement	\$ -	\$ -	\$ -	\$ 46,284	\$ -	
24-161-001	ROTTEN POLE CHANGE OUT PROGRAM	1	23-24	Equipment - Replacement	\$ 31,950	\$ 33,190	\$ 34,524	\$ 35,900	\$ 37,350	
24-161-002	NEW SERVICE GENERIC	1	23-24	Equipment - New	\$ 7,655	\$ 7,960	\$ 8,250	\$ 8,610	\$ 8,960	
24-161-003	AIR SWITCH REPLACEMENT	1	23-24	Program - New	\$ 22,000	\$ 22,880	\$ 23,800	\$ 24,755	\$ 25,760	
24-161-004	COVER PARKING	1	24-25	Equipment - New	\$ 113,256	\$ -	\$ -	\$ -	\$ -	
24-161-006	NEW METERS	1	23-24	Equipment - New	\$ 7,312	\$ 7,604	\$ 7,908	\$ 8,225	\$ 8,554	
24-161-007	CONTINGENCY	1	23-24	Equipment - New	\$ 126,500	\$ 131,700	\$ 137,020	\$ 142,520	\$ 148,200	
24-161-008	TRANSFORMERS	1	23-24	Equipment - New	\$ 154,122	\$ 159,585	\$ 166,300	\$ 186,111	\$ 164,525	
24-161-009	NEW STREET LIGHTS	1	23-24	Equipment - New	\$ 6,490	\$ 6,749	\$ 7,020	\$ 7,300	\$ 7,592	
24-161-010	JACKSON ST FEEDER PHASE II	1	23-24	Line Item Enhancement	\$ 144,065	\$ -	\$ -	\$ -	\$ -	
24-161-011	OLD CHAPPELL HILL RD LINE UPGRADE	1	23-24	Line Item Enhancement	\$ 89,394	\$ -	\$ -	\$ -	\$ -	
24-161-012	MILK - UPGRADE OH LINE & TRANSFORMERS - PHASE II	1	23-24	Line Item Enhancement	\$ 28,338	\$ -	\$ -	\$ -	\$ -	
24-161-029	BN 62 INDEPENDENCE LOOP FEED	1	23-24	Line Item Enhancement	\$ 30,500	\$ -	\$ -	\$ -	\$ -	
24-161-030	AMR DATA COLLECTION STATION #2	1	23-24	Equipment - New	\$ 35,000	\$ -	\$ -	\$ -	\$ -	
24-161-014	ACADEMY ST - LINE UPGRADE	1	24-25	Line Item Enhancement	\$ -	\$ 103,206	\$ -	\$ -	\$ -	
24-161-015	LOESCH RECONDUCTOR	1	24-25	Line Item Enhancement	\$ -	\$ 143,533	\$ -	\$ -	\$ -	
24-161-016	MILL CREEK RD - LINE UPGRADE	1	24-25	Line Item Enhancement	\$ -	\$ 21,626	\$ -	\$ -	\$ -	
24-161-028	FENCE AND GATE REPLACEMENT	1	24-25	Equipment - New	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
24-161-018	S DAY ST. TO BECKER DR -LINE UPGRADE	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 225,197	\$ -	\$ -	
24-161-019	BURLESON ST - REMOVE COPPER & ADD TRANSFORMER	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 9,359	\$ -	\$ -	
24-161-021	W MAIN LINE UPGRADE	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 162,179	\$ -	
24-161-022	STATE SUPPORTED LIVING CENTER	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 144,595	\$ -	
24-161-023	W JEFFERSON & WILKINS	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 14,052	\$ -	
24-161-024	REPLACE ONE TON DIESEL SERVICE TRUCK	1	26-27	Equipment - Replacement	\$ -	\$ -	\$ -	\$ 69,556	\$ 69,556	
24-161-025	N PARK FEEDER UPGRADE	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 172,399	
24-161-026	SAUSTIN LINE UPGRADE	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 142,019	
24-161-027	KEY ST LINE UPGRADE	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 12,400	
	<b>Total Capital</b>				\$ 829,940	\$ 706,566	\$ 664,313	\$ 850,087	\$ 797,315	



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	132 - Electric Debt
Orig:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
<b>CAPITAL REQUESTS</b>										
24-100-002	132 - Electric Debt									
24-100-003	132 - Electric Debt	1		Equipment - Replacement		\$ 401,753				
24-100-004	132 - Electric Debt	1		Equipment - Replacement			\$ 315,580			
	132 - Electric Debt	1		Equipment - Replacement				\$ 309,515		
	<b>Total Capital</b>				\$ -	\$ 401,753	\$ 315,580	\$ 309,515	\$ -	
<b>DEBT SCHEDULE</b>										
<b>SHORT-TERM EQUIPMENT NOTES</b>										
	REPLACE DIGGER TRUCK UNIT 269					\$ 69,431	\$ 69,431	\$ 69,431	\$ 69,431	\$ 69,431
	REPLACE BUCKET TRUCK UNIT 149						\$ 54,538	\$ 54,538	\$ 54,538	\$ 54,538
	REPLACE DIGGER DERRICK TRUCK							\$ 53,490	\$ 53,490	\$ 53,490
					\$ -	\$ 69,431	\$ 123,969	\$ 177,459	\$ 177,459	\$ 177,459





GAS FUND  
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJ	BASE	NEW CAPITAL	23-24	24-25	25-26	26-27	27-28					
	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	PROJ 2023-2024	TOTAL PROPOSED	TOTAL PROPOSED	TOTAL PROPOSED	TOTAL PROPOSED	TOTAL PROPOSED					
							BASE 2024-2025	BASE 2025-2026	BASE 2026-2027	BASE 2027-2028	NEW CAPITAL 2024-2025	NEW CAPITAL 2025-2026	NEW CAPITAL 2026-2027	NEW CAPITAL 2027-2028	NEW CAPITAL 2027-2028	TOTAL PROPOSED
<b>CURRENT REVENUES</b>																
Base (MCF) Distribution Revenues	\$ 1,612,870	\$ 1,641,991	\$ 1,641,991	\$ 1,641,991	\$ 1,702,757	\$ 1,702,757	\$ 1,702,757	\$ 1,775,969	\$ 1,767,866	\$ 1,727,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,727,009
Non-Rate Revenues	\$ 4,853	\$ 42,426	\$ 42,426	\$ 42,426	\$ 104,933	\$ 104,933	\$ 104,933	\$ 105,538	\$ 106,149	\$ 106,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,766
Transfers (In)	\$ -	\$ 5,515	\$ 5,515	\$ 5,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,661,723	\$ 1,689,932	\$ 1,689,932	\$ 1,689,932	\$ 1,807,691	\$ 1,807,691	\$ 1,807,691	\$ 1,881,507	\$ 1,874,015	\$ 1,833,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,833,775
<b>EXPENDITURES</b>																
Salaries	\$ 50,970	\$ 52,861	\$ 52,861	\$ 52,861	\$ 591,053	\$ 591,053	\$ 591,053	\$ 591,053	\$ 591,053	\$ 591,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591,053
Benefits	\$ 20,251	\$ 20,900	\$ 20,900	\$ 20,900	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000
Maintenance	\$ 46,691	\$ 101,238	\$ 101,238	\$ 101,238	\$ 58,710	\$ 58,710	\$ 58,710	\$ 60,471	\$ 62,285	\$ 64,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,154
Contractual Services	\$ 218,059	\$ 203,192	\$ 203,192	\$ 203,192	\$ 288,784	\$ 288,784	\$ 288,784	\$ 288,784	\$ 286,955	\$ 286,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,387
Capital	\$ 17,524	\$ 21,855	\$ 21,855	\$ 21,855	\$ 30,900	\$ 30,900	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,765
Miscellaneous	\$ 2,500	\$ 8,223	\$ 8,223	\$ 8,223	\$ 206,345	\$ 206,345	\$ 206,345	\$ 214,499	\$ 214,499	\$ 213,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,005
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Fee	\$ -	\$ 2,771	\$ 2,771	\$ 2,771	\$ 543,699	\$ 543,699	\$ 543,699	\$ 559,804	\$ 576,599	\$ 593,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 593,896
Transfers (Out)	\$ 493,038	\$ 525,711	\$ 525,711	\$ 525,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,567,545	\$ 1,701,932	\$ 1,701,932	\$ 1,693,709	\$ 1,807,691	\$ 1,807,691	\$ 1,807,691	\$ 1,846,818	\$ 1,837,157	\$ 1,867,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,837,165
<b>NET SURPLUS / (DEFICIT)</b>	\$ 94,178	\$ (12,000)	\$ (12,000)	\$ (3,777)	\$ (203,192)	\$ (203,192)	\$ (203,192)	\$ (386,359)	\$ (307,197)	\$ (246,610)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (246,610)



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	103 - Gas Fund
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
<b>CAPITAL REQUESTS</b>										
24-162-001	162 - Gas	1	23-24	Line Item Enhancement	\$ 26,770	\$ 26,400	\$ -	\$ -	\$ -	
24-162-002	162 - Gas	1	23-24	Line Item Enhancement	\$ 2,168	\$ 1,546	\$ 1,950	\$ 2,028	\$ 2,035	
24-162-003	162 - Gas	1	23-24	Equipment - Replacement	\$ 3,461	\$ 3,565	\$ 3,749	\$ 3,498	\$ 3,637	
24-162-004	162 - Gas	1	23-24	Program - New	\$ 52,133	\$ 56,500	\$ 59,000	\$ 66,915	\$ -	
24-162-005	162 - Gas	1	23-24	Equipment - New	\$ 21,632	\$ 22,497	\$ 23,397	\$ 24,333	\$ 25,306	
24-162-006	162 - Gas	1	23-24	Equipment - New	\$ 33,530	\$ 34,871	\$ 36,266	\$ 37,716	\$ 39,225	
24-162-007	162 - Gas	1	23-24	Equipment - New	\$ 28,122	\$ 29,246	\$ 30,416	\$ 31,633	\$ 32,898	
24-162-008	162 - Gas	1	23-24	Line Item Enhancement	\$ 27,040	\$ 28,122	\$ 29,246	\$ 30,416	\$ 31,633	
24-162-009	162 - Gas	1	23-24	Equipment - New	\$ 27,040	\$ 28,122	\$ 29,246	\$ 30,416	\$ 31,633	
24-162-010	162 - Gas	1	23-24	Vehicle - Replacement	\$ 56,228	\$ -	\$ -	\$ -	\$ -	
24-162-013	162 - Gas	1	23-24	Equipment - New	\$ 35,000	\$ -	\$ -	\$ -	\$ -	
24-162-011	162 - Gas	1	24-25	Vehicle - Replacement	\$ -	\$ 57,915	\$ -	\$ -	\$ -	
24-162-012	162 - Gas	1	25-26	Vehicle - Replacement	\$ -	\$ -	\$ 42,846	\$ -	\$ -	
<b>Total Capital</b>					<b>\$ 313,124</b>	<b>\$ 288,784</b>	<b>\$ 256,116</b>	<b>\$ 226,955</b>	<b>\$ 166,367</b>	



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	133 - Gas Debt
Orig:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	<b>CAPITAL REQUESTS</b>									
24-100-003	133 - Gas Debt CLOVER LEAF LOOP MAIN RELOCATION	1	25-26	Program - New			\$ 1,000,000			
	Total Capital				\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
	<b>DEBT SCHEDULE</b>									
	FY 2025-2026 ISSUANCE \$1,000,000 EST									
	CLOVER LEAF LOOP MAIN RELOCATION						\$ 80,243	\$ 80,243	\$ 80,243	\$ 80,243
					\$ -	\$ -	\$ 80,243	\$ 80,243	\$ 80,243	\$ 80,243



WATER FUND  
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJ 2022-2023	BASE 2023-2024	ADD'L RATE REV NEEDED	IMPACT FEE CAPITAL COVERAGE	24-25 TOTAL PROPOSED	BASE 2025-2026	ADD'L RATE REV NEEDED	IMPACT FEE CAPITAL COVERAGE	25-26 TOTAL PROPOSED	BASE 2026-2027	ADD'L RATE REV NEEDED	IMPACT FEE CAPITAL COVERAGE	26-27 TOTAL PROPOSED	BASE 2027-2028	ADD'L RATE REV NEEDED	IMPACT FEE CAPITAL COVERAGE	27-28 TOTAL PROPOSED
<b>CURRENT REVENUES</b>																				
Rate (Gallons) Revenues	\$ 5,138,073	\$ 5,132,085	\$ 5,132,085	\$ 5,132,085	\$ 5,273,931	\$ 1,100,000	\$ 6,373,931	\$ 5,400,571	\$ 5,417,257	\$ 1,100,000	\$ 6,517,257	\$ 5,420,786	\$ 5,451,452	\$ 1,100,000	\$ 6,520,786	\$ 5,451,452	\$ 1,100,000	\$ 6,551,452		
Non-Rate Revenues	\$ 265,513	\$ 155,164	\$ 155,164	\$ 155,164	\$ 286,956	\$ -	\$ 293,318	\$ 300,302	\$ 300,302	\$ -	\$ 153,745	\$ 307,323	\$ 314,995	\$ -	\$ 179,370	\$ 314,995	\$ -	\$ 314,995		
Transfers (In)	\$ 5,403,586	\$ 5,386,228	\$ 5,386,228	\$ 5,386,228	\$ 5,660,887	\$ 1,100,000	\$ 6,660,887	\$ 5,698,889	\$ 5,718,099	\$ 1,100,000	\$ 6,920,000	\$ 5,728,309	\$ 5,766,447	\$ 1,100,000	\$ 7,007,679	\$ 5,766,447	\$ 1,100,000	\$ 7,071,441		
<b>TOTAL</b>																				
<b>EXPENDITURES</b>																				
Salaries	\$ 889,615	\$ 1,066,125	\$ 1,066,125	\$ 1,066,125	\$ 1,112,800	\$ -	\$ 1,112,800	\$ 1,157,312	\$ 1,203,684	\$ -	\$ -	\$ 1,251,749	\$ 1,301,819	\$ -	\$ -	\$ 1,351,749	\$ 1,401,819	\$ -	\$ 1,451,819	
Benefits	\$ 292,283	\$ 242,560	\$ 242,560	\$ 242,560	\$ 225,000	\$ -	\$ 225,000	\$ 231,750	\$ 238,703	\$ -	\$ -	\$ 245,864	\$ 252,239	\$ -	\$ -	\$ 258,864	\$ 265,239	\$ -	\$ 271,739	
Maintenance	\$ 602,458	\$ 438,591	\$ 438,591	\$ 438,591	\$ 450,000	\$ -	\$ 450,000	\$ 430,025	\$ 442,916	\$ -	\$ -	\$ 442,936	\$ 456,214	\$ -	\$ -	\$ 469,500	\$ 482,778	\$ -	\$ 496,056	
Contractual/Services	\$ 561,494	\$ 404,640	\$ 404,640	\$ 404,640	\$ 404,640	\$ -	\$ 404,640	\$ 396,881	\$ 404,640	\$ -	\$ -	\$ 396,881	\$ 404,640	\$ -	\$ -	\$ 418,500	\$ 428,360	\$ -	\$ 438,220	
Capital	\$ 14,044	\$ 31,876	\$ 31,876	\$ 31,876	\$ 25,000	\$ -	\$ 25,000	\$ 25,750	\$ 26,523	\$ -	\$ -	\$ 27,318	\$ 28,138	\$ -	\$ -	\$ 28,999	\$ 29,869	\$ -	\$ 30,739	
Miscellaneous	\$ 1,187,005	\$ 1,099,228	\$ 1,099,228	\$ 1,099,228	\$ 1,442,309	\$ -	\$ 1,442,309	\$ 1,442,309	\$ 1,442,309	\$ -	\$ -	\$ 1,442,309	\$ 1,442,309	\$ -	\$ -	\$ 1,442,309	\$ 1,442,309	\$ -	\$ 1,442,309	
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Fee	\$ 414,915	\$ 437,247	\$ 437,247	\$ 437,247	\$ 463,707	\$ -	\$ 463,707	\$ 484,789	\$ 509,019	\$ -	\$ -	\$ 534,480	\$ 561,204	\$ -	\$ -	\$ 588,000	\$ 614,724	\$ -	\$ 641,448	
BBA Water Costs	\$ 532,712	\$ 562,748	\$ 562,748	\$ 562,748	\$ 566,024	\$ -	\$ 566,024	\$ 583,000	\$ 600,495	\$ -	\$ -	\$ 618,510	\$ 637,605	\$ -	\$ -	\$ 656,700	\$ 675,795	\$ -	\$ 694,890	
Transfers (out)	\$ 5,568,282	\$ 5,465,945	\$ 5,465,945	\$ 5,465,945	\$ 5,733,815	\$ -	\$ 5,733,815	\$ 5,679,820	\$ 5,573,490	\$ -	\$ -	\$ 5,519,485	\$ 5,413,148	\$ -	\$ -	\$ 5,306,812	\$ 5,200,475	\$ -	\$ 5,094,138	
<b>TOTAL</b>																				
<b>NET SURPLUS / (DEFICIT)</b>	\$ (164,696)	\$ (99,617)	\$ (99,617)	\$ (99,617)	\$ (403,769)	\$ 1,100,000	\$ (1,117,914)	\$ 242,190	\$ 144,119	\$ 1,100,000	\$ (1,018,160)	\$ 225,933	\$ 109,561	\$ 1,100,000	\$ (897,454)	\$ 212,107	\$ (15,427)	\$ 1,100,000	\$ (976,940)	



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	104 - Water
Orig:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY																
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24		FY 24-25		FY 25-26		FY 26-27		FY 27-28			
					Total	Total	Total	Total	Total	Total	Total					
<b>CAPITAL REQUESTS</b>																
24-163-001	REPLACEMENT OF RTU - PHASE 2	1	23-24	Equipment - Replacement	\$ 54,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24-163-003	CHLORINATION SYSTEM UPGRADE	1	23-24	Line Item Enhancement	\$ 81,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24-163-004	AMR DATA COLLECTION STATION #2	1	23-24	Equipment - New	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24-164-002	UTILITY LINE CONTINGENCY	1	23-24	Line Item Enhancement	\$ 35,260	\$ 36,671	\$ 38,137	\$ 39,663	\$ 41,249	\$ 42,815	\$ 44,401	\$ 45,977	\$ 47,553	\$ 49,129		
24-164-003	METERS	1	23-24	Line Item Enhancement	\$ 45,427	\$ 47,244	\$ 49,134	\$ 51,099	\$ 53,143	\$ 55,187	\$ 57,231	\$ 59,275	\$ 61,319	\$ 63,363		
24-164-004	NEW SERVICE	1	23-24	Line Item Enhancement	\$ 32,900	\$ 34,216	\$ 35,585	\$ 37,008	\$ 38,488	\$ 39,971	\$ 41,454	\$ 42,937	\$ 44,420	\$ 45,903		
24-164-016	REPLACE 1 TON CREW TRUCK UNIT 731	1	24-25	Vehicle - Replacement	\$ -	\$ 78,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>Total Capital</b>				\$ 283,787	\$ 196,981	\$ 122,856	\$ 127,770	\$ 132,880	\$ -	\$ -	\$ -	\$ -	\$ -		



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	134 - Water Debt
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
<b>CAPITAL REQUESTS</b>										
24-100-001	134 - Water Debt				\$ 1,400,672	\$ -	\$ -	\$ -	\$ -	
24-100-006	164 HIGGINS, EWING, CHURCH, E. MANSFIELD	1	23-24	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	
24-100-012	134 - Water Debt	1	23-24	Line Item Enhancement	\$ 17,200,000	\$ -	\$ -	\$ -	\$ -	
24-100-013	164 WATER PLANT EXPANSION PHASE 1B*	1	23-24	Equipment - Replacement	\$ 540,800	\$ -	\$ -	\$ -	\$ -	
24-100-002	134 - Water Debt	1	23-24	Line Item Enhancement	\$ 103,833	\$ -	\$ -	\$ -	\$ -	
24-100-014	164 HERITAGE, CARRIAGE, COMMERCE, WILS	1	24-25	Line Item Enhancement	\$ -	\$ 1,169,859	\$ -	\$ -	\$ -	
24-100-015	SCHOMBURG	1	24-25	Line Item Enhancement	\$ -	\$ 28,992	\$ -	\$ -	\$ -	
24-100-003	134 - Water Debt	1	24-25	Line Item Enhancement	\$ -	\$ 57,912	\$ -	\$ -	\$ -	
24-100-016	W FIRST, KEY, W SECOND, GREEN	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 1,117,216	\$ -	\$ -	
24-100-004	FIREMANS PARK	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 169,728	\$ -	\$ -	
24-100-017	164 MUSE, HARRINGTON, SABINE, WILLIAMS	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 1,390,635	\$ -	
24-100-019	LESLIE D NAVRATIL	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 115,653	\$ -	
24-100-005	TXDOT CLOVERLEAF RELOCATION	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	
24-100-018	164 MLK, W MAIN, TOP HILL, SUMMIT, PINE	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 1,324,790	
	GREEN ST	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 124,041	
	<b>Total Capital</b>				<b>\$ 19,245,305</b>	<b>\$ 1,256,763</b>	<b>\$ 1,286,944</b>	<b>\$ 4,506,288</b>	<b>\$ 1,448,831</b>	
<b>DEBT SCHEDULE</b>										
	<b>FY 2023-2024 ISSUANCE \$22,000,000 EST</b>									
	164 HIGGINS, EWING, CHURCH, E. MANSFIELD									
	164 WATER PLANT EXPANSION PHASE 1B									
	SERVICE PUMPS UPGRADE									
	HIGH STREET									
	164 HERITAGE, CARRIAGE, COMMERCE, WILS									
	SCHOMBURG									
	W ALAMO									
	W FIRST, KEY, W SECOND, GREEN									
	FIREMANS PARK									
	<b>FY 2026-2027 ISSUANCE \$6,000,000 EST</b>									
	164 MUSE, HARRINGTON, SABINE, WILLIAMS									
	LESLIE D NAVRATIL									
	TXDOT CLOVERLEAF RELOCATION									
	164 MLK, W MAIN, TOP HILL, SUMMIT, PINE									
	GREEN ST									
	<b>Total</b>				<b>\$ 1,049,054</b>	<b>\$ 1,049,054</b>	<b>\$ 1,049,054</b>	<b>\$ 1,049,054</b>	<b>\$ 1,049,054</b>	
	<b>Total</b>				<b>\$ 1,049,054</b>	<b>\$ 1,049,054</b>	<b>\$ 1,049,054</b>	<b>\$ 1,610,709</b>	<b>\$ 1,610,709</b>	

\*Water expansion figures are extremely preliminary. Water expansion study is still being completed.



WASTEWATER FUND  
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJ	BASE	NEW CAPITAL	23-24	24-25	25-26	26-27	27-28								
	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	NEW CAPITAL 2023-2024	TOTAL PROPOSED	BASE 2024-2025	NEW CAPITAL 2024-2025	TOTAL PROPOSED	BASE 2025-2026	NEW CAPITAL 2025-2026	TOTAL PROPOSED	BASE 2026-2027	NEW CAPITAL 2026-2027	TOTAL PROPOSED	BASE 2027-2028	NEW CAPITAL 2027-2028	TOTAL PROPOSED
<b>CURRENT REVENUES</b>																			
Rate (Gallons) Revenues	\$ 3,645,932	\$ 3,649,348	\$ 3,649,348	\$ 3,649,348	\$ 3,749,468	\$ 3,779,464	\$ 3,779,464	\$ 3,809,699	\$ 3,809,699	\$ 3,840,177	\$ 3,840,177	\$ 3,870,888	\$ 3,870,888	\$ 461,000	\$ 461,000	\$ 462,730	\$ 462,730	\$ 462,730	\$ 462,730
Non-Rate Revenues	\$ 378,670	\$ 332,283	\$ 332,283	\$ 332,283	\$ 455,865	\$ 457,568	\$ 457,568	\$ 459,280	\$ 459,280	\$ 461,000	\$ 461,000	\$ 462,730	\$ 462,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (In)	\$ -	\$ 9,012	\$ 9,012	\$ 9,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 4,024,602	\$ 3,990,643	\$ 3,990,643	\$ 3,990,643	\$ 4,205,333	\$ 4,237,032	\$ 4,237,032	\$ 4,268,979	\$ 4,268,979	\$ 4,301,177	\$ 4,301,177	\$ 4,338,628	\$ 4,338,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>																			
Salaries	\$ 597,759	\$ 548,888	\$ 548,888	\$ 548,888	\$ 595,000	\$ 64,933	\$ 595,000	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933	\$ 64,933
Benefits	\$ 334,452	\$ 225,150	\$ 225,150	\$ 225,150	\$ 225,150	\$ -	\$ 225,150	\$ -	\$ -	\$ 225,150	\$ -	\$ -	\$ 225,150	\$ -	\$ -	\$ 225,150	\$ -	\$ -	\$ 225,150
Maintenance	\$ 836,194	\$ 775,971	\$ 775,971	\$ 775,971	\$ 1,000,000	\$ -	\$ 74,675	\$ 25,415	\$ -	\$ 989,289	\$ 1,018,968	\$ -	\$ 26,278	\$ 1,045,537	\$ -	\$ 26,963	\$ -	\$ -	\$ 1,072,500
Contractual/Services	\$ 74,296	\$ 81,041	\$ 81,041	\$ 81,041	\$ 81,041	\$ -	\$ 199,637	\$ -	\$ -	\$ 45,068	\$ -	\$ -	\$ 46,871	\$ -	\$ -	\$ 160,096	\$ -	\$ -	\$ 160,096
Capital	\$ 50,778	\$ 53,898	\$ 53,898	\$ 53,898	\$ 55,000	\$ -	\$ 56,650	\$ 58,550	\$ -	\$ 58,550	\$ -	\$ -	\$ 60,100	\$ 61,500	\$ -	\$ 61,803	\$ -	\$ -	\$ 61,803
Miscellaneous	\$ 76,972	\$ 69,454	\$ 69,454	\$ 69,454	\$ 68,753	\$ -	\$ 68,753	\$ 69,454	\$ -	\$ 68,753	\$ -	\$ -	\$ 69,454	\$ 70,157	\$ -	\$ 70,850	\$ -	\$ -	\$ 70,850
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	\$ 379,987	\$ 388,260	\$ 388,260	\$ 388,260	\$ 388,804	\$ -	\$ 388,804	\$ -	\$ -	\$ 389,608	\$ -	\$ -	\$ 390,412	\$ -	\$ -	\$ 391,216	\$ -	\$ -	\$ 392,020
<b>TOTAL</b>	\$ 4,170,782	\$ 3,774,857	\$ 3,774,857	\$ 3,774,857	\$ 3,410,513	\$ 64,933	\$ 3,860,864	\$ 3,275,658	\$ 69,968	\$ 3,662,544	\$ 3,242,948	\$ 73,007	\$ 818,887	\$ 4,234,842	\$ 3,360,704	\$ 76,232	\$ 1,033,741	\$ 4,300,677	\$ (167,049)
<b>NET SURPLUS / (DEFICIT)</b>	\$ (146,180)	\$ 215,886	\$ 215,886	\$ 215,886	\$ 794,820	\$ (64,933)	\$ 344,869	\$ 993,321	\$ (69,968)	\$ 606,435	\$ 938,229	\$ (73,007)	\$ (818,887)	\$ 66,335	\$ 948,924	\$ (76,232)	\$ (1,033,741)	\$ 4,000,000	\$ (167,049)



City of Brenham  
5-Year Capital Plan  
2023-2028

DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	105 - Wastewater
Orig:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
<b>CAPITAL REQUESTS</b>										
24-165-002	165 - Wwwater Const	1	23-24	Line Item Enhancement	\$ 32,448	\$ 33,746	\$ 35,096	\$ 36,500	\$ 37,960	
24-165-004	165 - Wwwater Const	1	23-24	Line Item Enhancement	\$ 9,220	\$ 9,588	\$ 9,972	\$ 10,371	\$ 10,786	
24-165-006	AMR DATA COLLECTION STATION #2	1	23-24	Equipment - New	\$ 35,000					
24-165-007	165 - Wwwater Const	1	24-25	Vehicle - Replacement		\$ 39,973				
24-165-008	165 - Wwwater Const	1	24-25	Vehicle - Replacement		\$ 78,330				
24-166-001	166 - Wwwater Treat	1	23-24	Line Item Enhancement	\$ 37,000					
24-166-006	166 - Wwwater Treat	1	24-25	Equipment - Replacement		\$ 38,000				
24-166-002	166 - Wwwater Treat	1	27-28	Equipment - Replacement					\$ 111,350	
	<b>Total Capital</b>				<b>\$ 113,668</b>	<b>\$ 199,637</b>	<b>\$ 45,068</b>	<b>\$ 46,871</b>	<b>\$ 160,096</b>	
<b>PERSONNEL REQUESTS</b>										
24-166-001	166 - Wwwater Treat	1	23-24	Personnel - New	\$ 64,933	\$ 67,100	\$ 69,968	\$ 73,007	\$ 76,232	
	<b>Total Capital and Personnel</b>				<b>\$ 178,601</b>	<b>\$ 266,737</b>	<b>\$ 115,036</b>	<b>\$ 119,878</b>	<b>\$ 236,328</b>	





City of Brenham  
5-Year Capital Plan  
2023-2028

DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	135 - Wastewater Debt
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	<b>CAPITAL REQUESTS</b>									
24-100-001	135 - Wwwater Debt	1	23-24	Line Item Enhancement	\$ 493,750					
24-100-008	135 - Wwwater Debt	1	23-24	Line Item Enhancement	\$ 172,283					
24-100-013	135 - Wwwater Debt	1	23-24	Line Item Enhancement	\$ 53,160					
24-100-014	135 - Wwwater Debt	1	23-24	Line Item Enhancement	\$ 234,500					
24-100-015	135 - Wwwater Debt	1	23-24	Line Item Enhancement	\$ 1,115,000					
24-100-002	135 - Wwwater Debt	1	24-25	Line Item Enhancement		\$ 638,631				
24-100-016	135 - Wwwater Debt	1	24-25	Line Item Enhancement		\$ 18,984				
24-100-004	135 - Wwwater Debt	1	25-26	Line Item Enhancement			\$ 504,794			
24-100-010	135 - Wwwater Debt	1	25-26	Equipment - New			\$ 150,000			
24-100-017	135 - Wwwater Debt	1	25-26	Line Item Enhancement			\$ 6,750			
24-100-005	135 - Wwwater Debt	1	26-27	Line Item Enhancement				\$ 21,954		
24-100-006	135 - Wwwater Debt	1	26-27	Line Item Enhancement				\$ 995,831		
24-100-011	135 - Wwwater Debt	1	26-27	Vehicle - Replacement				\$ 250,000		
24-100-018	135 - Wwwater Debt	1	26-27	Line Item Enhancement				\$ 3,000,000		
24-100-007	135 - Wwwater Debt	1	27-28	Line Item Enhancement					\$ 745,273	
24-100-019	135 - Wwwater Debt	1	27-28	Line Item Enhancement					\$ 60,495	
24-100-020	135 - Wwwater Debt	1	27-28	Equipment - Replacement					\$ 440,000	
	<b>Total Capital</b>				<b>\$ 2,068,693</b>	<b>\$ 657,615</b>	<b>\$ 661,544</b>	<b>\$ 4,267,785</b>	<b>\$ 1,245,768</b>	



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	135 - Wastewater Debt
Org:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	<b>DEBT SCHEDULE</b>									
	<b>FY 2023-2024 ISSUANCE \$3,400,000 EST</b>									
	165 CHURCH STREET, E. BLUE BELL									
	166 HENDERSON LIFT STATION GENERATOR LAKEVIEW									
	BLUEBELL SEWER MAIN									
	INDUSTRIAL BLVD LIFT STATION									
	HERITAGE CENTURYCIR, COMMERCE, REPL MAIN EASEMENT 608 W BRYAN									
	165 REPLACEMENT UNIT #552									
	165 PICKUP TRUCK UNIT 555									
	165 W. FIRSTST./HIGH ST/WEST SECOND									
	166 HWY 105 LIFT STATION GENERATOR NELSON TO BEN				\$ 271,850	\$ 271,850	\$ 271,850	\$ 271,850	\$ 271,850	\$ 271,850
	<b>FY 2026-2027 ISSUANCE \$5,500,000 EST</b>									
	165 EAST ALAMO									
	165 MUSE ST./HARRINGTON/SABINE/WILLIAMS									
	166 SLINGER TRUCK UNIT 341									
	TXDOT CLOVERLEAF RELOCATION									
	165 RALSTON CREEK FORCE MAIN									
	RIVERS ST REPLACE GAP VAC							\$ 500,166	\$ 601,795	
					\$ 271,850	\$ 271,850	\$ 271,850	\$ 772,016	\$ 873,645	





DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	107 - Drainage
Org:	041 - Drainage

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SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
<u>24-041-001</u>	2023-24 DRAINAGE IMPROV.	1	23-24	Line Item Enhancement	\$ 4,654,000	\$ -	\$ -	\$ -	\$ -	
<u>24-041-002</u>	2024-25 DRAINAGE IMPROV.	1	24-25	Line Item Enhancement	\$ -	\$ 4,037,119	\$ -	\$ -	\$ -	
<u>24-041-003</u>	2025-26 DRAINAGE IMPROV.	1	25-26	Line Item Enhancement	\$ -	\$ -	\$ 421,000	\$ -	\$ -	
<u>24-041-004</u>	2026-27 DRAINAGE IMPROV.	1	26-27	Line Item Enhancement	\$ -	\$ -	\$ -	\$ 323,511	\$ -	
<u>24-041-005</u>	2027-28 DRAINAGE IMPROV.	1	27-28	Line Item Enhancement	\$ -	\$ -	\$ -	\$ -	\$ 976,364	
<u>24-041-006</u>	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>24-041-007</u>	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL</b>					<b>\$ 4,654,000</b>	<b>\$ 4,037,119</b>	<b>\$ 421,000</b>	<b>\$ 323,511</b>	<b>\$ 976,364</b>	



TOURISM FUND  
Multi-Year Financial Plan

DESCRIPTIONS	ACTUAL	ADOPTED	AMENDED	PROJ.	BASE	23-24	24-25	25-26	26-27	27-28	NEW CAPITAL		NEW PERSONNEL		NEW CAPITAL		NEW PERSONNEL		27-28
	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	PROPOSED	2024-2025	2025-2026	2026-2027	PROPOSED	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2027-2028	2027-2028	2027-2028	PROPOSED
<b>CURRENT REVENUES</b>																			
Miscellaneous	\$ 373,160	\$ 431,550	\$ 431,550	\$ 431,550	\$ 453,128	\$ 453,128	\$ 475,784	\$ 499,573	\$ 524,552	\$ 524,552	\$ 475,784	\$ 499,573	\$ 524,552	\$ 550,779	\$ 550,779	\$ 524,552	\$ 550,779	\$ 550,779	\$ 550,779
<b>TOTAL</b>	\$ 373,160	\$ 431,550	\$ 431,550	\$ 431,550	\$ 453,128	\$ 453,128	\$ 475,784	\$ 499,573	\$ 524,552	\$ 524,552	\$ 475,784	\$ 499,573	\$ 524,552	\$ 550,779	\$ 550,779	\$ 524,552	\$ 550,779	\$ 550,779	\$ 550,779
<b>EXPENDITURES</b>																			
Salaries	\$ 218,760	\$ 302,229	\$ 302,229	\$ 302,229	\$ 311,296	\$ 311,296	\$ 320,635	\$ 330,254	\$ 340,161	\$ 340,161	\$ 302,229	\$ 311,296	\$ 320,635	\$ 330,254	\$ 340,161	\$ 340,161	\$ 340,161	\$ 340,161	\$ 340,161
Supplies	\$ 27,717	\$ 45,747	\$ 45,747	\$ 45,747	\$ 47,119	\$ 47,119	\$ 48,533	\$ 49,989	\$ 51,489	\$ 51,489	\$ 45,747	\$ 47,119	\$ 48,533	\$ 49,989	\$ 51,489	\$ 51,489	\$ 51,489	\$ 51,489	\$ 51,489
Maintenance	\$ 9,372	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,450	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 16,883	\$ 9,372	\$ 15,000	\$ 15,450	\$ 16,391	\$ 16,883	\$ 16,883	\$ 16,883	\$ 16,883	\$ 16,883
Contractual Services	\$ 480,438	\$ 483,683	\$ 483,683	\$ 483,683	\$ 498,193	\$ 498,193	\$ 513,139	\$ 528,533	\$ 544,389	\$ 544,389	\$ 480,438	\$ 483,683	\$ 498,193	\$ 513,139	\$ 528,533	\$ 544,389	\$ 544,389	\$ 544,389	\$ 544,389
Capital	\$ 276,205	\$ 299,600	\$ 299,600	\$ 299,600	\$ 306,500	\$ 306,500	\$ 313,500	\$ 320,500	\$ 327,500	\$ 327,500	\$ 276,205	\$ 299,600	\$ 313,500	\$ 320,500	\$ 327,500	\$ 327,500	\$ 327,500	\$ 327,500	\$ 327,500
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	\$ 1,012,882	\$ 1,146,259	\$ 1,146,259	\$ 1,146,259	\$ 1,251,647	\$ 1,251,647	\$ 1,289,196	\$ 1,327,872	\$ 1,367,208	\$ 1,367,208	\$ 1,012,882	\$ 1,146,259	\$ 1,289,196	\$ 1,367,208	\$ 1,367,208	\$ 1,367,208	\$ 1,367,208	\$ 1,367,208	\$ 1,367,208
<b>OTHER FINANCING SOURCES</b>																			
Transfers in (NOT TAX)	\$ 754,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 754,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000
<b>TOTAL</b>	\$ 754,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 754,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000
<b>NET SURPLUS / (DEFICIT)</b>	\$ 134,578	\$ 144,799	\$ 144,799	\$ 144,799	\$ 1,481	\$ 1,481	\$ 13,432	\$ 32,299	\$ 43,159	\$ 43,159	\$ 148,500	\$ 179,657	\$ 232,963	\$ 292,963	\$ 292,963	\$ 292,963	\$ 292,963	\$ 292,963	\$ 292,963
	\$ 134,578	\$ 144,799	\$ 144,799	\$ 144,799	\$ 1,481	\$ 1,481	\$ 13,432	\$ 32,299	\$ 43,159	\$ 43,159	\$ 148,500	\$ 179,657	\$ 232,963	\$ 292,963	\$ 292,963	\$ 292,963	\$ 292,963	\$ 292,963	\$ 292,963



DEPARTMENTAL SUMMARY OF  
SUPPLEMENTAL REQUESTS

Fund:	249 - Tourism
Orig:	SUMMARY - ALL

SUPPLEMENTAL REQUEST SUMMARY										
REQ ID	TITLE	QTY	FY REQUESTED	TYPE	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total	
	<b>CAPITAL REQUESTS</b>									
24-100-007	249 - Tourism	1	23-24	Program - New	\$ 30,000	\$ 25,000	\$ -	\$ -	\$ -	
24-100-001	249 - Tourism	1	23-24	Line Item Enhancement	\$ 12,500	\$ -	\$ -	\$ -	\$ -	
24-100-002	249 - Tourism	1	23-24	Equipment - New	\$ 17,000	\$ 15,000	\$ -	\$ -	\$ -	
24-100-003	249 - Tourism	1	24-25	Line Item Enhancement	\$ 20,000	\$ 18,500	\$ -	\$ -	\$ -	
24-100-006	249 - Tourism	1	23-24	Equipment - Replacement	\$ 80,000	\$ -	\$ -	\$ -	\$ -	
24-100-004	249 - Tourism	1	23-24	Line Item Enhancement	\$ 6,000	\$ -	\$ -	\$ -	\$ -	
24-100-005	249 - Tourism	1	24-25	Equipment - Replacement	\$ -	\$ 40,000	\$ -	\$ -	\$ -	
	<b>Total Capital</b>				\$ 165,500	\$ 98,500	\$ -	\$ -	\$ -	
	<b>PERSONNEL REQUESTS</b>									
24-100-001	249 - Tourism	1	23-24	Personnel - New	\$ 65,265	\$ 67,745	\$ 70,626	\$ 73,679	\$ 76,918	
	<b>Total Capital and Personnel</b>				\$ 65,265	\$ 67,745	\$ 70,626	\$ 73,679	\$ 76,918	



# General Fund



**GENERAL FUND  
PROPOSED OPERATING BUDGET FY 23-24**

DESCRIPTIONS	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADD'L 2023-2024	23-24 TOTAL ADOPTED	% INCREASE	
<b>BEGINNING FUND BALANCE</b>	\$ 5,885,153	\$ 6,235,682	\$ 6,235,682	\$ 6,235,682	\$ 7,298,684	\$ 8,387,287 \$ 8,073,985	\$ 7,298,684	17.0%	
<b>CURRENT REVENUES</b>									
Ad Valorem Taxes	\$ 5,358,826	\$ 5,950,153	\$ 5,950,153	\$ 5,995,922	\$ 6,332,843		\$ 6,332,843	6.4%	
Sales Tax	\$ 6,867,658	\$ 6,346,697	\$ 6,346,697	\$ 6,893,162	\$ 7,247,487		\$ 7,247,487	14.2%	
Utility Franchise Taxes	\$ 2,603,408	\$ 2,646,390	\$ 2,646,390	\$ 2,687,733	\$ 2,828,402		\$ 2,828,402	6.9%	
Other Taxes	\$ 449,817	\$ 471,220	\$ 471,220	\$ 469,446	\$ 479,868		\$ 479,868	1.8%	
Licenses & Permits	\$ 400,342	\$ 368,939	\$ 368,939	\$ 374,137	\$ 401,732		\$ 401,732	8.9%	
Intergovernmental	\$ 516,700	\$ 537,079	\$ 537,079	\$ 537,892	\$ 507,843		\$ 507,843	-5.4%	
Charges for Service	\$ 677,360	\$ 575,436	\$ 575,436	\$ 572,804	\$ 630,945		\$ 630,945	9.6%	
Fines & Forfeitures	\$ 575,775	\$ 689,152	\$ 689,152	\$ 621,801	\$ 706,695		\$ 706,695	2.5%	
Investment Income	\$ 77,133	\$ 114,802	\$ 114,802	\$ 174,866	\$ 201,732		\$ 201,732	75.7%	
Payment from BCDC	\$ 108,169	\$ 144,400	\$ 144,400	\$ 144,400	\$ -		\$ -	-100.0%	
Miscellaneous	\$ 376,518	\$ 366,113	\$ 366,113	\$ 343,128	\$ 244,913		\$ 244,913	-33.1%	
<b>TOTAL</b>	\$ 18,011,706	\$ 18,210,381	\$ 18,210,381	\$ 18,815,291	\$ 19,582,461	\$ -	\$ 19,582,461	7.5%	
<b>OTHER FINANCING SOURCES</b>									
Transfers In (Utilities)	\$ 2,961,667	\$ 2,915,046	\$ 2,915,046	\$ 2,867,778	\$ 2,865,059		\$ -	-1.7%	
Transfers In (Court)	\$ 14,607	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000		\$ 15,000	-16.7%	
Transfers In (GF Hot Tax)	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000		\$ 100,000	66.7%	
Transfers In (BCDC Parks & Rec)	\$ -	\$ -	\$ -	\$ -	\$ 416,000		\$ 416,000		
Transfers In (FEMA Fund)	\$ 559,767	\$ -	\$ -	\$ -	\$ -		\$ -		
Transfers In (Worker's Comp Fund)	\$ -	\$ 214,822	\$ 214,822	\$ 214,822	\$ -		\$ -		
<b>TOTAL</b>	\$ 3,596,041	\$ 3,207,868	\$ 3,207,868	\$ 3,157,600	\$ 3,396,059	\$ - \$ -	\$ 3,396,059	5.9%	
<b>TOTAL</b>	\$ 21,607,747	\$ 21,418,249	\$ 21,418,249	\$ 21,972,891	\$ 22,978,520	\$ - \$ -	\$ 22,978,520	7.3%	
	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	NEW PERSONNEL 2023-2024	NEW CAPITAL 2023-2024	23-24 TOTAL PROPOSED	
<b>EXPENDITURES</b>									
049 Marketing & Public Relations	\$ 522,243	\$ 392,334	\$ 392,334	\$ 385,578	\$ 247,441		\$ 247,441	-36.9%	
050 Comm/Public Safety Admin	\$ 41,758	\$ -	\$ -	\$ -	\$ -		\$ -		
100 Non-Dept Direct Expnd	\$ 1,082,626	\$ 436,625	\$ 436,625	\$ 1,196,797	\$ 961,316	\$ 148,663	\$ 1,109,979	154.2%	
110 Non-Dept Misc Exp	\$ 90,555	\$ 149,165	\$ 149,165	\$ 145,500	\$ 194,165		\$ 194,165	30.2%	
121 Administration	\$ 992,440	\$ 982,592	\$ 982,592	\$ 863,883	\$ 1,050,840	\$ 8,600	\$ 1,059,440	7.8%	
122 Development Services	\$ 1,077,916	\$ 1,137,397	\$ 1,137,397	\$ 1,052,638	\$ 1,174,726		\$ 1,174,726	3.3%	
123 Human Resources	\$ 341,138	\$ 395,213	\$ 395,213	\$ 395,992	\$ 453,651		\$ 453,651	14.8%	
125 Main Street	\$ -	\$ 165,939	\$ 165,939	\$ 89,794	\$ 153,258		\$ 153,258	-7.6%	
131 Maintenance	\$ 893,925	\$ 898,010	\$ 898,010	\$ 897,981	\$ 943,231		\$ 943,231	5.0%	
133 Finance	\$ 1,082,071	\$ 1,058,754	\$ 1,058,754	\$ 892,228	\$ 1,125,292		\$ 1,125,292	6.3%	
135 Purchasing	\$ 362,808	\$ 337,009	\$ 337,009	\$ 330,521	\$ 338,520		\$ 338,520	0.4%	
141 Streets	\$ 1,230,218	\$ 1,317,300	\$ 1,317,300	\$ 1,079,688	\$ 1,379,493		\$ 1,379,493	4.7%	
144 Parks	\$ 1,461,727	\$ 1,431,380	\$ 1,431,380	\$ 1,344,532	\$ 1,437,985		\$ 1,437,985	0.5%	
146 Library	\$ 524,066	\$ 565,634	\$ 565,634	\$ 559,654	\$ 610,676		\$ 610,676	8.0%	
148 Airport	\$ 200,459	\$ -	\$ -	\$ -	\$ -		\$ -		
149 Aquatics	\$ 1,089,863	\$ 1,121,863	\$ 1,121,863	\$ 1,067,958	\$ 1,024,684	\$ 40,000	\$ 1,064,684	-5.1%	
151 Police	\$ 5,107,572	\$ 5,706,309	\$ 5,706,309	\$ 5,235,101	\$ 5,284,548	\$ 122,517	\$ 5,828,103	2.1%	
152 Fire	\$ 2,386,366	\$ 2,915,111	\$ 2,915,111	\$ 2,676,287	\$ 3,012,987	\$ 150,785	\$ 3,215,772	10.3%	
154 Animal Services	\$ 528,138	\$ 606,603	\$ 606,603	\$ 563,550	\$ 671,322		\$ 671,322	10.7%	
155 Court	\$ 388,353	\$ 404,919	\$ 404,919	\$ 403,202	\$ 432,122		\$ 432,122	6.7%	
167 Public Works	\$ 241,346	\$ 311,480	\$ 311,480	\$ 315,705	\$ 329,734		\$ 329,734	5.9%	
172 Information Technology	\$ 621,045	\$ 819,156	\$ 819,156	\$ 659,585	\$ 846,381		\$ 991,381	21.0%	
<b>TOTAL</b>	\$ 20,266,633	\$ 21,152,793	\$ 21,152,793	\$ 20,156,174	\$ 21,672,372	\$ 313,302	\$ 775,301	\$ 22,760,975	7.6%
Transfer Out (Asset Proceeds)	\$ -	\$ 26,000	\$ 26,000	\$ 26,000	\$ -		\$ -	\$ -	
Transfers Out (Capital Projects)	\$ 433,379	\$ -	\$ -	\$ 488,259	\$ -		\$ -	\$ -	
Transfers Out (VERF)	\$ 557,206	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Transfers Out (Airport Grant Fund)	\$ -	\$ 107,500	\$ 107,500	\$ 107,500	\$ 29,500		\$ 29,500	\$ 29,500	-72.6%
Transfers Out (Airport Operations)	\$ -	\$ 131,956	\$ 131,956	\$ 131,956	\$ 188,045		\$ 188,045	\$ 188,045	42.5%
<b>TOTAL</b>	\$ 990,585	\$ 265,456	\$ 265,456	\$ 753,715	\$ 217,545	\$ - \$ -	\$ 217,545	\$ 217,545	-18.0%
<b>TOTAL EXPENSES</b>	\$ 21,257,218	\$ 21,418,249	\$ 21,418,249	\$ 20,909,889	\$ 21,889,917	\$ 313,302	\$ 775,301	\$ 22,978,520	7.3%
<b>USE OF RESERVES</b>									
<b>NET SURPLUS / (DEFICIT)</b>	\$ 350,529	\$ (0)	\$ (0)	\$ 1,063,002	\$ 1,088,603	\$ (313,302)	\$ (775,301)	\$ (0)	
<b>ENDING FUND BALANCE</b>	\$ 6,235,682	\$ 6,235,682	\$ 6,235,682	\$ 7,298,684	\$ 8,387,287	\$ 8,073,985	\$ 7,298,684	\$ 7,298,684	17.0%



REVENUE DETAIL

REVENUE DETAIL					
CLASSIFICATION	ACTUAL 2021-2022	ADOPTED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY ADOPTED
<b>REVENUES</b>					
<b>TAXES</b>					
101 4-102.00 TAX RECEIPTS-GENERAL FUND	\$ 5,358,826	\$ 5,950,153	\$ 5,995,922	\$ 6,300,411	6%
101 4-130.00 PENALTY AND INTEREST/TAX	\$ 49,713	\$ 42,473	\$ 40,979	\$ 43,747	3%
101 4-131.00 PENALTY FOR LATE RENDITION	\$ 5,155	\$ 3,890	\$ 7,714	\$ 4,007	3%
101 4-140.00 CITY SALES TAX	\$ 6,867,658	\$ 6,346,697	\$ 6,893,162	\$ 7,060,032	11%
101 4-150.00 UTIL FRANCHISE TAXES	\$ 2,603,408	\$ 2,646,390	\$ 2,687,733	\$ 2,795,168	6%
101 4-156.00 GROSS RECPTS/FRANCHISE TAX	\$ 223,105	\$ 248,607	\$ 241,186	\$ 253,579	2%
101 4-157.00 SANITATION FRANCHISE TAX	\$ 41,820	\$ 36,385	\$ 38,657	\$ 37,112	2%
101 4-170.00 MIXED BEVERAGES TAX RECPT	\$ 68,367	\$ 77,866	\$ 81,495	\$ 79,423	2%
101 4-467.00 PHONE ACCESS LINE FEES	\$ 61,657	\$ 61,999	\$ 59,415	\$ 61,999	0%
	<b>\$ 15,279,709</b>	<b>\$ 15,414,460</b>	<b>\$ 16,046,263</b>	<b>\$ 16,635,479</b>	<b>8%</b>
<b>LICENSES &amp; PERMITS</b>					
101 4-210.00 BEER/WINE LICENSE	\$ 7,950	\$ 6,867	\$ 6,250	\$ 7,004	2%
101 4-250.00 WHISKEY/MALT/MIXED BEVERAG	\$ 4,875	\$ 7,057	\$ 10,790	\$ 7,199	2%
101 4-260.00 NON-CONSENT TOWING LICENSE	\$ 1,500	\$ 1,100	\$ 1,750	\$ 1,100	0%
101 4-270.00 MOBILE HOME PARK LICENSE	\$ 950	\$ 1,020	\$ 1,550	\$ 1,020	0%
101 4-310.00 BUILDING PERMITS	\$ 320,145	\$ 300,800	\$ 303,518	\$ 341,800	14%
101 4-320.00 ELECTRICAL/PLUMBING PERMITS	\$ 62,597	\$ 50,495	\$ 49,689	\$ 42,010	-17%
101 4-335.00 PARADE PERMITS/SPECIAL EVENTS	\$ 340	\$ 200	\$ 290	\$ 200	0%
101 4-340.00 VENDORS PERMITS	\$ 1,985	\$ 1,400	\$ 300	\$ 1,400	0%
	<b>\$ 400,342</b>	<b>\$ 368,939</b>	<b>\$ 374,137</b>	<b>\$ 401,732</b>	<b>9%</b>
<b>INTERGOVERNMENTAL</b>					
101 4-521.10 GRANT REVENUE-AIRPORT	\$ 50,000	\$ -	\$ -	\$ -	0%
101 4-521.46 GRANT REVENUE-LIBRARY	\$ 3,000	\$ 3,200	\$ 34,200	\$ 3,200	0%
101 4-521.54 GRANT REVENUES-ANIMAL SHELTER	\$ -	\$ 41,500	\$ -	\$ -	-100%
101 4-528.00 WASH COUNTY-LAP REIMB	\$ 17,500	\$ -	\$ -	\$ -	0%
101 4-528.25 WASH CO - COMMUNICATIONS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0%
101 4-528.35 WASH CO-IT/OTHER SERVICES	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	0%
101 4-528.65 B&G CLUB-MAINTENANCE	\$ 5,387	\$ -	\$ -	\$ -	0%
101 4-528.70 BISD-RESOURCE OFFICER	\$ 388,313	\$ 453,579	\$ 442,168	\$ 1,217,198	168%
101 4-528.83 BLINN-SOFTBALL/SOCCER	\$ 40,500	\$ 25,000	\$ 42,500	\$ 45,000	80%
	<b>\$ 516,700</b>	<b>\$ 537,079</b>	<b>\$ 537,892</b>	<b>\$ 1,279,198</b>	<b>138%</b>
<b>CHARGES FOR SERVICE</b>					
101 4-410.30 ADMINISTRATIVE FEES	\$ 4,979	\$ 5,248	\$ 4,426	\$ 5,353	2%
101 4-420.00 FIELD RENTAL FEES	\$ 75,353	\$ 77,380	\$ 74,892	\$ 84,928	10%
101 4-425.00 PARK FACILITY FEES	\$ 48,210	\$ 41,755	\$ 44,580	\$ 46,590	12%
101 4-440.00 POLICE DEPT REPORTS	\$ 1,419	\$ 1,426	\$ 922	\$ 1,455	2%
101 4-450.00 PLANNING FEES	\$ 8,031	\$ 8,660	\$ 8,907	\$ 8,833	2%
101 4-455.00 HEALTH INSPECTION FEES	\$ 25,572	\$ 28,945	\$ 28,153	\$ 29,524	2%
101 4-460.00 FIRE DEPT INSPECTION FEES	\$ 6,478	\$ 5,467	\$ 3,632	\$ 5,576	2%
101 4-466.00 FALSE ALARMS	\$ 9,360	\$ 11,873	\$ 8,125	\$ 10,110	-15%
101 4-469.00 MISC FIRE DEPT FEES	\$ -	\$ 5,100	\$ 2,500	\$ 5,202	2%
101 4-470.00 LIBRARY FINES/FEES	\$ 12,978	\$ 15,503	\$ 12,723	\$ 12,813	-17%
101 4-495.00 OPEN RECORDS REQUEST FEES	\$ 101	\$ -	\$ 366	\$ -	0%
101 4-520.00 MAIN ST. SPONSORSHIP/EVENT REV	\$ 4,971	\$ 4,488	\$ 4,433	\$ 4,578	2%
101 4-520.49 SPONSORSH/ EVNT REV-RECREATION	\$ 34,300	\$ 36,620	\$ 38,000	\$ 37,352	2%
101 4-529.00 AIRPORT REVENUES	\$ 116,321	\$ -	\$ -	\$ -	0%
101 4-535.00 MISC POLICE DEPT REVENUES	\$ 923	\$ 1,020	\$ 217	\$ 1,040	2%
101 4-740.00 AQUATICS ADMISSION FEES	\$ 111,481	\$ 109,056	\$ 112,325	\$ 125,237	15%
101 4-740.10 CONCESSION REVENUE	\$ 31,112	\$ 32,369	\$ 32,624	\$ 33,016	2%
101 4-740.20 AQUATICS MEMBER PASSES	\$ 73,634	\$ 68,897	\$ 73,168	\$ 77,275	12%
101 4-740.30 PROGRAM REV-AQUATICS	\$ 42,020	\$ 37,773	\$ 43,749	\$ 44,529	18%
101 4-740.40 PROGRAM REV-RECREATION	\$ 1,904	\$ 4,080	\$ 3,100	\$ 4,162	2%
101 4-770.10 POOL RENTALS-LEISURE POOL	\$ 15,075	\$ 15,326	\$ 17,653	\$ 19,632	28%
101 4-770.20 POOL RENT/LESSON-COMPETITN	\$ 25,730	\$ 22,301	\$ 29,115	\$ 30,747	38%
101 4-770.30 POOL RENTALS-THERAPY POOL	\$ 800	\$ 912	\$ 1,200	\$ 930	2%
101 4-770.40 LOCKER/TABLE RENTAL	\$ 275	\$ 266	\$ 425	\$ 272	2%
101 4-770.50 AQUATICS MEETING ROOM RENT	\$ 1,200	\$ 3,706	\$ 1,765	\$ 3,780	2%
101 4-770.90 AQUATICS/RECREATION MISC REV	\$ 1,793	\$ 3,419	\$ 1,075	\$ 3,487	2%
101 4-820.00 ADOPTION FEES	\$ 15,368	\$ 25,231	\$ 19,531	\$ 25,735	2%
101 4-830.00 ANIMAL CONTROL-MISC/RABIES	\$ 1,500	\$ 2,404	\$ 1,606	\$ 2,452	2%
101 4-835.00 MICROCHIP REVENUE	\$ 10	\$ 102	\$ 10	\$ 104	2%
101 4-850.00 DOG LICENSE	\$ 3,110	\$ 4,590	\$ 2,442	\$ 4,682	2%
101 4-870.00 IMPOUNDED ANIMALS	\$ 6,736	\$ 5,600	\$ 5,155	\$ 5,712	2%
101 4-890.00 SURRENDER FEES	\$ 660	\$ 1,020	\$ 1,000	\$ 1,040	2%
101 5-110-903.00 UNCOLLECTABLE ACCOUNTS	\$ (4,044)	\$ (5,100)	\$ (5,100)	\$ (5,202)	2%
	<b>\$ 677,360</b>	<b>\$ 575,436</b>	<b>\$ 572,804</b>	<b>\$ 630,945</b>	<b>10%</b>

## REVENUE DETAIL

REVENUE DETAIL					
CLASSIFICATION	ACTUAL 2021-2022	ADOPTED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY ADOPTED
<b>FINES &amp; FORFEITURES</b>					
101 4-410.00 CORPORATION COURT FINES	\$ 434,189	\$ 465,255	\$ 456,159	\$ 478,320	3%
101 4-410.05 TRAFFIC FINES	\$ 102,457	\$ 177,662	\$ 123,080	\$ 181,215	2%
101 4-410.50 FINES-CHILD SAFETY FEES	\$ 1,860	\$ 2,774	\$ 1,745	\$ 2,829	2%
101 4-410.60 FINES-TRAFFIC/ARREST/TIME	\$ 27,363	\$ 38,294	\$ 28,768	\$ 39,059	2%
101 4-410.74 MOVING VIOLATION FEES-CITY	\$ 2	\$ 18	\$ 4	\$ 18	2%
101 4-515.00 PARKING INCOME	\$ 9,858	\$ 5,150	\$ 12,045	\$ 5,253	2%
101 4-537.00 RESTITUTION PAYMENTS	\$ 46	\$ -	\$ -	\$ -	0%
	<b>\$ 575,775</b>	<b>\$ 689,152</b>	<b>\$ 621,801</b>	<b>\$ 706,695</b>	<b>3%</b>
<b>INVESTMENT INCOME</b>					
101 4-513.00 INTEREST INCOME	\$ 50,067	\$ 78,240	\$ 119,761	\$ 139,805	79%
101 4-513.30 INTEREST INCOME-TEXPOOL	\$ 4,800	\$ 6,262	\$ 10,723	\$ 11,325	81%
101 4-513.35 INTEREST-TEXSTAR	\$ 22,266	\$ 30,300	\$ 44,382	\$ 50,603	67%
	<b>\$ 77,133</b>	<b>\$ 114,802</b>	<b>\$ 174,866</b>	<b>\$ 201,732</b>	<b>76%</b>
<b>PAYMENT FROM COMPONENT UNIT</b>					
101 6-000-625.00 INTERFUND TRNSF-BCDC	\$ 108,169	\$ 144,400	\$ 144,400	\$ -	-100%
	<b>\$ 108,169</b>	<b>\$ 144,400</b>	<b>\$ 144,400</b>	<b>\$ -</b>	<b>-100%</b>
<b>MISCELLANEOUS</b>					
101 4-512.00 SALES OF PROPERTY	\$ 140,041	\$ 55,231	\$ 50,322	\$ 50,231	-9%
101 4-518.00 RENTAL INCOME	\$ 7,152	\$ 9,000	\$ 7,800	\$ 7,800	-13%
101 4-528.50 FORTNIGHTLY CLUB-BOOK SALE REV	\$ 21,000	\$ 17,000	\$ 40,000	\$ 17,000	0%
101 4-530.00 INSURANCE PROCEEDS	\$ 31,444	\$ 100,554	\$ 33,357	\$ 25,554	-75%
101 4-545.00 STREET DEPT REVENUES	\$ 74,220	\$ 45,000	\$ 23,570	\$ 45,000	0%
101 4-546.00 BUILDING LIEN REVENUES	\$ -	\$ -	\$ -	\$ -	0%
101 4-555.00 LEASE/ROYALTY PAYMENTS	\$ 1,246	\$ 300	\$ 550	\$ 300	0%
101 4-590.00 MISCELLANEOUS REVENUES	\$ 101,415	\$ 139,028	\$ 187,529	\$ 99,028	-29%
	<b>\$ 376,518</b>	<b>\$ 366,113</b>	<b>\$ 343,128</b>	<b>\$ 244,913</b>	<b>-33%</b>
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 18,011,706</b>	<b>\$ 18,210,381</b>	<b>\$ 18,815,291</b>	<b>\$ 20,100,695</b>	<b>10%</b>

NON-DEPARTMENT DIRECT EXPENSES

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
5-100-119.00 PERSONNEL ATTRITION FACTOR	\$ -	\$ (325,000)	\$ (325,000)	\$ -	\$ (260,000)	-20.0%
<b>TOTAL PERSONNEL</b>	\$ -	\$ (325,000)	\$ (325,000)	\$ -	\$ (260,000)	-20.0%
<b>SUPPLIES</b>						
5-172-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ -	\$ 11,441	\$ 11,441	\$ 74,406	\$ 103,190	801.9%
<b>TOTAL SUPPLIES</b>	\$ -	\$ 11,441	\$ 11,441	\$ 74,406	\$ 103,190	801.9%
<b>MAINTENANCE</b>						
5-100-306.00 OUTDOOR/STREET LIGHTING	\$ 19,851	\$ 25,000	\$ 25,000	\$ 21,000	\$ 23,000	-8.0%
<b>TOTAL MAINTENANCE</b>	\$ 19,851	\$ 25,000	\$ 25,000	\$ 21,000	\$ 23,000	-8.0%
<b>SERVICES</b>						
5-100-401.10 ELECTRICAL-STREET LIGHTS	\$ 103,816	\$ 108,227	\$ 108,227	\$ 104,773	\$ 108,000	-0.2%
5-100-401.17 ELECTRIC-MOTOR BANK BLDG	\$ 3,321	\$ 4,126	\$ 4,126	\$ 3,700	\$ 4,000	-3.1%
5-100-401.19 ELECTRIC - KEY ST. BUILDI	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-402.90 TAX APPRAISAL DISTRICT CO	\$ 122,399	\$ 129,915	\$ 129,915	\$ 166,617	\$ 175,041	34.7%
5-100-405.16 WATER-210 N PARK BLDG	\$ -	\$ 480	\$ 480	\$ -	\$ 480	0.0%
5-100-405.17 WATER-MOTOR BANK BLDG	\$ 244	\$ 215	\$ 215	\$ 233	\$ 250	16.3%
5-100-405.50 DRAINAGE CHARGE-210 N PAR	\$ 327	\$ 327	\$ 327	\$ 324	\$ 327	0.0%
5-100-405.51 DRAINAGE CHARGE-KEY ST. B	\$ -	\$ 215	\$ 215	\$ -	\$ 215	0.0%
5-100-406.17 SEWER-MOTOR BANK BLDG	\$ 216	\$ 217	\$ 217	\$ 217	\$ 217	0.0%
5-151-424.00 SERVICE CONTRACTS	\$ -	\$ 56,387	\$ 56,387	\$ 86,398	\$ 91,100	61.6%
5-100-450.00 OTHER SERVICES	\$ 179,922	\$ 233,000	\$ 233,000	\$ 250,000	\$ 125,000	-46.4%
<b>TOTAL SERVICES</b>	\$ 410,245	\$ 533,109	\$ 533,109	\$ 612,262	\$ 504,630	-5.3%
<b>NON-CAPITAL ASSETS</b>						
5-100-715.00 OTHER CAPITAL	\$ 68,411	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPTIAL ASSETS</b>	\$ 68,411	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CAPITAL</b>						
5-100-860.22 PRINCIPAL				\$ -	\$ 178,832	0.0%
5-100-860.23 INTEREST				\$ -	\$ 11,127	0.0%
<b>TOTAL CAPITAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 189,959	0.0%
<b>SUNDRIES</b>						
5-100-926.00 WASH CO HEALTHY LIVING	\$ 61,500	\$ 61,550	\$ 61,550	\$ 61,500	\$ 61,550	0.0%
5-100-932.10 BOYS & GIRLS CLUB - PROGRAM	\$ 37,850	\$ 37,850	\$ 37,850	\$ 37,850	\$ 37,850	0.0%
5-100-932.11 BOYS & GIRLS CLUB - UTILITIES	\$ 27,573	\$ 29,500	\$ 29,500	\$ 26,000	\$ 29,500	0.0%
5-100-932.12 BOYS & GIRLS CLUB - INSURANCE	\$ 3,832	\$ 3,975	\$ 3,975	\$ 4,406	\$ 4,800	20.8%
5-100-932.13 BOYS & GIRLS CLUB - MOWING	\$ 1,440	\$ 1,500	\$ 1,500	\$ 1,440	\$ 1,500	0.0%
5-100-932.30 FAITH MISSION	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0.0%
5-100-932.31 FAITH MISSION-SANITATION CHGS	\$ 5,338	\$ 8,200	\$ 8,200	\$ 5,965	\$ 8,200	0.0%
5-100-932.32 ADULT&TEEN CHALNGE-SANIT CHGS	\$ 2,887	\$ 3,300	\$ 3,300	\$ 3,212	\$ 3,300	0.0%
5-100-932.90 NEW BEGINNINGS LIFE MINISTRIES	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-100-934.00 HERITAGE MUSEUM-UTILITIES	\$ 5,654	\$ 5,200	\$ 5,200	\$ 9,000	\$ 9,000	73.1%
5-100-934.01 HERITAGE MUSEUM-INSURANCE	\$ 1,933	\$ 2,000	\$ 2,000	\$ 2,222	\$ 2,400	20.0%
5-100-940.00 BMSHP INTEREST REIMBURSEMENT	\$ 32,732	\$ 7,000	\$ 7,000	\$ 7,114	\$ -	-100.0%
5-100-953.40 ECONOMIC DEVELOPMENT INCENTIVE	\$ 374,379	\$ -	\$ -	\$ 298,420	\$ 359,100	0.0%
5-100-964.00 HOSPICE BRENHAM	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	0.0%
<b>TOTAL SUNDRIES</b>	\$ 584,118	\$ 192,075	\$ 192,075	\$ 489,129	\$ 549,200	185.9%
<b>NON-DEPARTMENT DIRECT TOTAL</b>	\$ 1,082,625	\$ 436,625	\$ 436,625	\$ 1,196,797	\$ 1,109,979	154.2%

NON DEPARTMENT MISC EXPENSE

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>						
<b>SUNDRIES</b>						
5-110-903.00 UNCOLLECTABLE ACCOUNTS	\$ 4,044	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	-100.0%
5-110-906.00 INVENTORY ADJUSTMENTS	\$ 9,819	\$ 21,000	\$ 21,000	\$ 15,000	\$ 21,000	0.0%
5-110-924.00 CONTINGENCY	\$ -	\$ 23,665	\$ 23,665	\$ 20,000	\$ 23,665	0.0%
5-110-943.00 MEDICAL INS PREMIUMS/FEES	\$ 16,261	\$ 18,000	\$ 18,000	\$ 17,000	\$ 18,000	0.0%
5-110-106.10 HRA EXPENSE	\$ 1,800	\$ 36,000	\$ 36,000	\$ 20,000	\$ 20,000	-44.4%
5-110-950.00 OTHER SUNDRY	\$ 62,675	\$ 50,000	\$ 50,000	\$ 62,000	\$ 105,000	110.0%
5-110-960.00 WELLNESS PROGRAM	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-110-970.00 EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 94,599</b>	<b>\$ 154,165</b>	<b>\$ 154,165</b>	<b>\$ 145,500</b>	<b>\$ 194,165</b>	<b>25.9%</b>
<b>NON DEPARTMENT MISC TOTAL</b>	<b>\$ 94,599</b>	<b>\$ 154,165</b>	<b>\$ 154,165</b>	<b>\$ 145,500</b>	<b>\$ 194,165</b>	<b>25.9%</b>

**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.

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

**Programs and Services**

<b>PUBLIC RELATIONS PROGRAM</b>	<b>EXTERNAL</b>	<b>PARTNERSHIPS</b>	Work with community stakeholders, including county, BISD and Blinn.
		<b>WEBSITE</b>	Keep City website updated and post required meeting notices.
		<b>PRESS RELATIONS</b>	Keep public updated through press releases.
		<b>SOCIAL MEDIA</b>	Make regular posts and reply timely to questions.
	<b>INTERNAL</b>	<b>INTERDEPARTMENT</b>	Assist with other department websites and social media.
		<b>NEWSLETTER</b>	Produce newsletter to inform, educate and recognize employees.
<b>SOCIAL MEDIA</b>		Train employees on responsible social media practices.	

**Goals and Objectives**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
DIRECTOR OF TOURISM & MARKETING	<b>1.00</b>	-
COMMUNICATIONS & PUBLIC RELATIONS	<b>1.00</b>	<b>1.00</b>
COMMUNICATIONS & TECHNOLOGY SPECIALIST	<b>1.00</b>	<b>1.00</b>
	<b>3.00</b>	<b>2.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-049-101.00 SALARIES & WAGES	\$ 313,321	\$ 247,767	\$ 247,767	\$ 243,884	\$ 150,815	\$ 150,815	-39.1%
5-049-102.00 OVERTIME PAY	\$ 260	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-103.00 OASDI/MEDICARE	\$ 23,387	\$ 19,723	\$ 19,723	\$ 18,295	\$ 11,739	\$ 11,739	-40.5%
5-049-103.02 MATCHING RETIREMENT	\$ 49,480	\$ 43,564	\$ 43,564	\$ 43,370	\$ 26,977	\$ 26,977	-38.1%
5-049-105.00 LONGEVITY PAY	\$ 2,208	\$ 2,340	\$ 2,340	\$ 3,466	\$ 1,080	\$ 1,080	-53.8%
5-049-105.01 AUTO/CERT	\$ 6,181	\$ 6,000	\$ 6,000	\$ 5,918	\$ 1,560	\$ 1,560	-74.0%
5-049-106.00 MEDICAL INSURANCE	\$ 46,092	\$ 35,496	\$ 35,496	\$ 36,546	\$ 19,672	\$ 19,672	-44.6%
5-049-106.01 LIFE INSURANCE	\$ 1,113	\$ 802	\$ 802	\$ 976	\$ 239	\$ 239	-70.2%
5-049-106.02 LONG TERM DISABILITY	\$ 618	\$ 535	\$ 535	\$ 543	\$ 321	\$ 321	-40.1%
5-049-107.00 WORKERS' COMPENSATION	\$ 656	\$ 407	\$ 407	\$ 329	\$ 195	\$ 195	-52.1%
5-049-118.00 ACCRUED COMP TIME	\$ (305)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 443,011</b>	<b>\$ 356,634</b>	<b>\$ 356,634</b>	<b>\$ 353,326</b>	<b>\$ 212,598</b>	<b>\$ 212,598</b>	<b>-40.4%</b>
<b>SUPPLIES</b>							
5-049-202.00 FUEL	\$ 293	\$ 500	\$ 500	\$ -	\$ -	\$ -	-100.0%
5-049-204.00 POSTAGE & FREIGHT	\$ 3	\$ -	\$ -	\$ 21	\$ -	\$ -	0.0%
5-049-205.00 OFFICE SUPPLIES	\$ 1,039	\$ 150	\$ 150	\$ 200	\$ 150	\$ 150	0.0%
5-049-206.00 EMPLOYEE RELATIONS	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
5-049-207.00 REPRODUCTION & PRINTING	\$ 1,013	\$ 1,200	\$ 1,200	\$ 1,200	\$ 2,200	\$ 2,200	83.3%
5-049-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-209.00 EDUCATIONAL	\$ -	\$ 350	\$ 350	\$ 350	\$ 300	\$ 300	-14.3%
5-049-211.00 CLEANING & JANITORIAL	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,810	\$ -	\$ -	\$ 100	\$ -	\$ -	0.0%
5-049-213.00 COMMUNICATIONS EQUIPMENT	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-218.00 PHOTOGRAPHY	\$ 2,232	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	0.0%
5-049-250.00 OTHER SUPPLIES	\$ 193	\$ 100	\$ 100	\$ 160	\$ -	\$ -	-100.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 6,976</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>\$ 2,931</b>	<b>\$ 3,550</b>	<b>\$ 3,550</b>	<b>10.9%</b>
<b>SERVICES</b>							
5-049-403.00 TELEPHONE	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 4,084	\$ 2,500	\$ 2,500	\$ 2,450	\$ 3,000	\$ 3,000	20.0%
5-049-424.00 SERVICE CONTRACTS	\$ 11,187	\$ 13,000	\$ 13,000	\$ 12,500	\$ 18,993	\$ 18,993	46.1%
5-049-450.00 OTHER SERVICES	\$ 4,914	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 20,265</b>	<b>\$ 18,500</b>	<b>\$ 18,500</b>	<b>\$ 17,950</b>	<b>\$ 24,993</b>	<b>\$ 24,993</b>	<b>35.1%</b>
<b>NON-CAPITAL ASSETS</b>							
5-049-715.00 OTHER CAPITAL	\$ 8,120	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 8,120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>SUNDRIES</b>							
5-049-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 20,655	\$ 12,000	\$ 12,000	\$ 6,000	\$ 4,000	\$ 4,000	-66.7%
5-049-908.10 MILEAGE	\$ 1,129	\$ 500	\$ 500	\$ 800	\$ 800	\$ 800	60.0%
5-049-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ 2,541	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-948.00 DOWNTOWN EXPENSE-OTHER	\$ 13,852	\$ -	\$ -	\$ 4,071	\$ -	\$ -	0.0%
5-049-948.50 HOT NIGHTS/COOL TUNES	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-948.90 LOCAL HISTORY DAY PROGRAM	\$ 2,749	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-049-950.00 OTHER SUNDRY	\$ 150	\$ 1,500	\$ 1,500	\$ 500	\$ 1,500	\$ 1,500	0.0%
5-049-961.50 FARMERS MARKET EXPENSE	\$ 2,306	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 43,872</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 11,371</b>	<b>\$ 6,300</b>	<b>\$ 6,300</b>	<b>-55.0%</b>
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>	<b>\$ 522,244</b>	<b>\$ 392,334</b>	<b>\$ 392,334</b>	<b>\$ 385,578</b>	<b>\$ 247,441</b>	<b>\$ 247,441</b>	<b>-36.9%</b>

**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.



**Goals and Objectives**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
MAYOR		
COUNCIL MEMBERS		
CITY MANAGER	<b>1.00</b>	<b>1.00</b>
EXECUTIVE DIRECTOR OF ADMINISTRATIVE SERVICES	<b>0.80</b>	<b>0.80</b>
CITY SECRETARY	<b>1.00</b>	<b>1.00</b>
DEPUTY CITY SECRETARY	-	<b>1.00</b>
MANAGER OF LEGAL AND LEGISLATIVE SERVICES	<b>0.50</b>	<b>0.50</b>
ADMINISTRATIVE ASSISTANT	<b>1.00</b>	-
PT RECORDS CLERK	-	<b>0.50</b>
	<b>4.30</b>	<b>4.80</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-121-101.00 SALARIES & WAGES	\$ 406,821	\$ 389,478	\$ 389,478	\$ 368,117	\$ 491,846	\$ 491,846	26.3%
5-121-102.00 OVERTIME PAY	\$ 35	\$ -	\$ -	\$ 400	\$ -	\$ -	0.0%
5-121-103.00 OASDI/MEDICARE	\$ 26,310	\$ 29,641	\$ 29,641	\$ 25,828	\$ 38,622	\$ 38,622	30.3%
5-121-103.02 MATCHING RETIREMENT	\$ 55,213	\$ 65,379	\$ 65,379	\$ 50,858	\$ 76,340	\$ 76,340	16.8%
5-121-105.00 LONGEVITY PAY	\$ 2,020	\$ 2,820	\$ 2,820	\$ 3,358	\$ 2,460	\$ 2,460	-12.8%
5-121-105.01 AUTO/CERT	\$ 19,078	\$ 12,600	\$ 12,600	\$ 12,475	\$ 10,560	\$ 10,560	-16.2%
5-121-105.03 STANDBY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-121-106.00 MEDICAL INSURANCE	\$ 47,496	\$ 47,086	\$ 47,086	\$ 29,622	\$ 59,681	\$ 59,681	26.8%
5-121-106.01 LIFE INSURANCE	\$ 1,165	\$ 1,204	\$ 1,204	\$ 1,109	\$ 677	\$ 677	-43.8%
5-121-106.02 LONG TERM DISABILITY	\$ 649	\$ 803	\$ 803	\$ 661	\$ 974	\$ 974	21.2%
5-121-107.00 WORKERS' COMPENSATION	\$ 1,051	\$ 645	\$ 645	\$ 489	\$ 644	\$ 644	-0.1%
5-121-118.00 ACCRUED COMP TIME	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 560,013</b>	<b>\$ 549,655</b>	<b>\$ 549,655</b>	<b>\$ 492,918</b>	<b>\$ 681,804</b>	<b>\$ 681,804</b>	<b>24.0%</b>
<b>SUPPLIES</b>							
5-121-203.00 TOOLS/SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-121-204.00 POSTAGE & FREIGHT	\$ 1,143	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,300	\$ 1,300	30.0%
5-121-205.00 OFFICE SUPPLIES	\$ 5,368	\$ 5,500	\$ 5,500	\$ 6,300	\$ 5,000	\$ 5,000	-9.1%
5-121-206.00 EMPLOYEE RELATIONS	\$ 2,424	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,000	\$ 2,000	33.3%
5-121-207.00 REPRODUCTION & PRINTING	\$ 9,444	\$ 8,000	\$ 8,000	\$ 8,500	\$ 7,600	\$ 7,600	-5.0%
5-121-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 12	\$ 125	\$ 125	\$ 120	\$ 250	\$ 250	100.0%
5-121-209.00 EDUCATIONAL	\$ 373	\$ 300	\$ 300	\$ 220	\$ 600	\$ 600	100.0%
5-121-211.00 CLEANING & JANITORIAL	\$ 3,521	\$ 2,500	\$ 2,500	\$ 2,900	\$ 2,500	\$ 2,500	0.0%
5-121-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 5,406	\$ -	\$ -	\$ 106	\$ -	\$ -	0.0%
5-121-213.00 COMMUNICATIONS EQUIPMENT	\$ 129	\$ 150	\$ 150	\$ -	\$ -	\$ -	-100.0%
5-121-218.00 PHOTOGRAPHY	\$ 189	\$ 325	\$ 325	\$ 150	\$ -	\$ -	-100.0%
5-121-250.00 OTHER SUPPLIES	\$ 517	\$ 700	\$ 700	\$ 650	\$ 500	\$ 500	-28.6%
<b>TOTAL SUPPLIES</b>	<b>\$ 28,526</b>	<b>\$ 20,100</b>	<b>\$ 20,100</b>	<b>\$ 22,646</b>	<b>\$ 19,750</b>	<b>\$ 19,750</b>	<b>-1.7%</b>
<b>SERVICES</b>							
5-121-402.00 AUDITS/CONSULTANTS FEES	\$ 13,539	\$ 10,000	\$ 10,000	\$ 3,000	\$ 5,000	\$ 5,000	-50.0%
5-121-403.00 TELEPHONE	\$ 379	\$ 800	\$ 800	\$ 80	\$ -	\$ -	-100.0%
5-121-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 4,935	\$ 3,350	\$ 3,350	\$ 4,000	\$ 5,007	\$ 5,007	49.5%
5-121-411.00 CITY ATTORNEY'S FEES	\$ 175,006	\$ 187,000	\$ 187,000	\$ 170,000	\$ 176,000	\$ 176,000	-5.9%
5-121-413.00 ACCIDENT/DAMAGE CLAIMS	\$ 14,904	\$ 10,500	\$ 10,500	\$ 5,000	\$ -	\$ -	-100.0%
5-121-424.00 SERVICE CONTRACTS	\$ 26,644	\$ 27,500	\$ 27,500	\$ 27,000	\$ 30,908	\$ 30,908	12.4%
5-121-450.00 OTHER SERVICES	\$ 3,010	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,800	\$ 2,800	180.0%
<b>TOTAL SERVICES</b>	<b>\$ 238,417</b>	<b>\$ 240,150</b>	<b>\$ 240,150</b>	<b>\$ 210,080</b>	<b>\$ 219,715</b>	<b>\$ 219,715</b>	<b>-8.5%</b>
<b>NON-CAPITAL ASSETS</b>							
5-121-702.00 BUILDINGS	\$ 3,944	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-121-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 4,360	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-121-714.00 RADIOS/RADAR/CAMERAS	\$ 3,206	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 11,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SUNDRIES</b>							
5-121-901.00 LIAB/CASUALTY INSURANCE	\$ 80,638	\$ 89,687	\$ 89,687	\$ 86,194	\$ 91,366	\$ 91,366	1.9%
5-121-907.00 ELECTION EXPENSE	\$ -	\$ 15,000	\$ 15,000	\$ 5,320	\$ -	\$ -	-100.0%
5-121-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 46,198	\$ 35,000	\$ 35,000	\$ 30,000	\$ 32,805	\$ 32,805	-6.3%
5-121-908.10 MILEAGE	\$ 2,865	\$ 3,500	\$ 3,500	\$ 2,500	\$ 4,000	\$ 4,000	14.3%
5-121-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ 13,132	\$ 10,000	\$ 10,000	\$ 4,000	\$ 4,500	\$ 4,500	-55.0%
5-121-928.00 BRAZOS VALLEY COUNCIL	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-121-930.00 SPECIAL EVENTS	\$ 2,747	\$ 15,000	\$ 15,000	\$ 5,225	\$ 500	\$ 500	-96.7%
5-121-949.00 UNEMPLOYMENT BENEFITS	\$ 4,158	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-121-950.00 OTHER SUNDRY	\$ 1,237	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	33.3%
<b>TOTAL SUNDRIES</b>	<b>\$ 153,975</b>	<b>\$ 172,687</b>	<b>\$ 172,687</b>	<b>\$ 138,239</b>	<b>\$ 138,171</b>	<b>\$ 138,171</b>	<b>-20.0%</b>
<b>ADMINISTRATION TOTAL</b>	<b>\$ 992,441</b>	<b>\$ 982,592</b>	<b>\$ 982,592</b>	<b>\$ 863,883</b>	<b>\$ 1,059,440</b>	<b>\$ 1,059,440</b>	<b>7.8%</b>

DEVELOPMENT SERVICES

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

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**

Key goals and objectives for the Department include:	<b>PLAN 2040 GOAL</b>
➤ Enhance customer experience with the City's development processes;	<i>GLUD5</i>
➤ Review and revise ordinances, policies and codes as necessary;	<i>GLUD1 GC3</i>
➤ Identify ways to improve City's built environment and improve our quality of place;	<i>GLUD3,4,6</i>
➤ 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;	<i>GLUD5, GC2</i>
➤ Review and approve development site plans, engineering drawings, surveys, plats, and construction permits within 10 business days of submittal;	<i>GLUD5</i>
➤ Revise and maintain construction details, specifications, and manuals; and	<i>GLUD5</i>
➤ Assist in oversight of City infrastructure projects, including managing consultants and inspecting and reviewing projects to monitor compliance with plans and specifications.	<i>GLUD5 EO1</i>

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
DEVELOPMENT SERVICES DIRECTOR	<b>1.00</b>	<b>1.00</b>
BUILDING OFFICIAL	<b>1.00</b>	<b>1.00</b>
ASSISTANT BUILDING OFFICIAL	<b>1.00</b>	<b>1.00</b>
CITY PLANNER	<b>1.00</b>	<b>1.00</b>
ENVIRONMENTAL HEALTH SPECIALIST	<b>1.00</b>	<b>1.00</b>
GIS SPECIALIST	<b>0.50</b>	<b>0.50</b>
BUILDING INSPECTOR	<b>1.00</b>	<b>1.00</b>
PLANNING TECHNICIAN	<b>1.00</b>	<b>1.00</b>
CODE COMPLIANCE OFFICER	<b>1.00</b>	<b>1.00</b>
DEVELOPMENT SERVICES ADMINISTRATIVE ASSISTANT	<b>1.00</b>	<b>1.00</b>
PART-TIME ADMINISTRATIVE ASSISTANT	<b>0.50</b>	<b>1.00</b>
	<b>10.00</b>	<b>10.50</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-122-101.00 SALARIES & WAGES	\$ 569,394	\$ 593,285	\$ 593,285	\$ 539,176	\$ 639,593	\$ 639,593	7.8%
5-122-102.00 OVERTIME PAY	\$ -	\$ 300	\$ 300	\$ 300	\$ -	\$ -	-100.0%
5-122-103.00 OASDI/MEDICARE	\$ 43,122	\$ 46,728	\$ 46,728	\$ 43,359	\$ 50,288	\$ 50,288	7.6%
5-122-103.02 MATCHING RETIREMENT	\$ 86,961	\$ 100,699	\$ 100,699	\$ 88,270	\$ 109,077	\$ 109,077	8.3%
5-122-105.00 LONGEVITY PAY	\$ 5,807	\$ 6,600	\$ 6,600	\$ 9,761	\$ 7,080	\$ 7,080	7.3%
5-122-105.01 AUTO/CERT	\$ 8,839	\$ 9,100	\$ 9,100	\$ 8,975	\$ 10,680	\$ 10,680	17.4%
5-122-105.03 STANDBY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-106.00 MEDICAL INSURANCE	\$ 68,837	\$ 85,632	\$ 85,632	\$ 83,124	\$ 81,854	\$ 81,854	-4.4%
5-122-106.01 LIFE INSURANCE	\$ 1,900	\$ 1,858	\$ 1,858	\$ 2,394	\$ 968	\$ 968	-47.9%
5-122-106.02 LONG TERM DISABILITY	\$ 1,056	\$ 1,237	\$ 1,237	\$ 1,332	\$ 1,297	\$ 1,297	4.8%
5-122-106.10 HRA EXPENSE	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-107.00 WORKERS' COMPENSATION	\$ 1,813	\$ 1,477	\$ 1,477	\$ 1,181	\$ 1,262	\$ 1,262	-14.6%
5-122-118.00 ACCRUED COMP TIME	\$ 5,692	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 795,221</b>	<b>\$ 846,917</b>	<b>\$ 846,917</b>	<b>\$ 777,872</b>	<b>\$ 902,099</b>	<b>\$ 902,099</b>	<b>6.5%</b>
<b>SUPPLIES</b>							
5-122-202.00 FUEL	\$ 5,623	\$ 6,510	\$ 6,510	\$ 6,250	\$ 6,510	\$ 6,510	0.0%
5-122-203.00 TOOLS/SMALL EQUIPMENT	\$ 147	\$ 200	\$ 200	\$ 150	\$ 450	\$ 450	125.0%
5-122-204.00 POSTAGE & FREIGHT	\$ 1,931	\$ 3,100	\$ 3,100	\$ 2,500	\$ 3,100	\$ 3,100	0.0%
5-122-205.00 OFFICE SUPPLIES	\$ 2,023	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	0.0%
5-122-206.00 EMPLOYEE RELATIONS	\$ 1,466	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	0.0%
5-122-207.00 REPRODUCTION & PRINTING	\$ 9,191	\$ 7,300	\$ 7,300	\$ 7,300	\$ 7,500	\$ 7,500	2.7%
5-122-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 1,019	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,365	\$ 1,365	36.5%
5-122-209.00 EDUCATIONAL	\$ 808	\$ 2,000	\$ 2,000	\$ 800	\$ 2,000	\$ 2,000	0.0%
5-122-211.00 CLEANING & JANITORIAL	\$ 53	\$ 200	\$ 200	\$ 150	\$ 200	\$ 200	0.0%
5-122-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 3,130	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-213.00 COMMUNICATIONS EQUIPMENT	\$ 726	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-223.00 SMALL APPLIANCES	\$ 548	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-250.00 OTHER SUPPLIES	\$ 337	\$ 1,000	\$ 1,000	\$ 400	\$ 500	\$ 500	-50.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 27,002</b>	<b>\$ 25,110</b>	<b>\$ 25,110</b>	<b>\$ 21,850</b>	<b>\$ 25,425</b>	<b>\$ 25,425</b>	<b>1.3%</b>
<b>MAINTENANCE</b>							
5-122-303.00 VEHICLES/LARGE EQUIPMENT	\$ 1,679	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000	-20.0%
5-122-313.00 COMPUTER/OFFICE EQUIPMENT	\$ -	\$ 300	\$ 300	\$ 100	\$ 100	\$ 100	-66.7%
<b>TOTAL MAINTENANCE</b>	<b>\$ 1,679</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 2,600</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>-25.0%</b>
<b>SERVICES</b>							
5-122-402.00 AUDITS/CONSULTANTS	\$ 92,511	\$ 89,000	\$ 89,000	\$ 89,000	\$ 113,600	\$ 113,600	27.6%
5-122-403.00 TELEPHONE	\$ 2,673	\$ 3,600	\$ 3,600	\$ 3,600	\$ 2,735	\$ 2,735	-24.0%
5-122-408.20 RENTALS/LEASES-VERF	\$ 8,427	\$ 5,465	\$ 5,465	\$ 5,465	\$ 5,465	\$ 5,465	0.0%
5-122-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 1,066	\$ 2,000	\$ 2,000	\$ 1,100	\$ 2,000	\$ 2,000	0.0%
5-122-418.00 SUBSTANDARD BUILDING EXPENSE	\$ 1,350	\$ 7,500	\$ 7,500	\$ 4,500	\$ 7,500	\$ 7,500	0.0%
5-122-422.00 CONTRACT LABOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-122-424.00 SERVICE CONTRACTS	\$ 70,239	\$ 80,444	\$ 80,444	\$ 80,444	\$ 83,927	\$ 83,927	4.3%
5-122-445.00 CODE ENFORCEMENT	\$ 4,997	\$ 10,000	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000	0.0%
5-122-450.00 OTHER SERVICES	\$ 115	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 181,378</b>	<b>\$ 199,009</b>	<b>\$ 199,009</b>	<b>\$ 192,109</b>	<b>\$ 226,228</b>	<b>\$ 226,228</b>	<b>13.7%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>NON-CAPITAL ASSETS</b>							
5-122-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 4,977	\$ 9,000	\$ 9,000	\$ 9,000	\$ 800	\$ 800	-91.1%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 4,977</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>-91.1%</b>
<b>CAPITAL</b>							
5-122-812.00 OFFICE FURNITURE/EQUIPMENT	\$ 54,000	\$ 36,950	\$ 36,950	\$ 36,950	\$ -	\$ -	-100.0%
<b>TOTAL CAPITAL</b>	<b>\$ 54,000</b>	<b>\$ 36,950</b>	<b>\$ 36,950</b>	<b>\$ 36,950</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>SUNDRIES</b>							
5-122-901.00 LIAB/CASUALTY INSURANCE	\$ 1,426	\$ 1,611	\$ 1,611	\$ 1,957	\$ 2,074	\$ 2,074	28.7%
5-122-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 10,889	\$ 13,500	\$ 13,500	\$ 8,000	\$ 13,500	\$ 13,500	0.0%
5-122-908.10 MILEAGE	\$ 699	\$ 900	\$ 900	\$ 700	\$ 900	\$ 900	0.0%
5-122-910.00 BOARD/COMITTEE/VOLNTR RELATIONS	\$ 403	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5-122-950.00 OTHER SUNDRY	\$ 244	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 13,661</b>	<b>\$ 17,611</b>	<b>\$ 17,611</b>	<b>\$ 12,257</b>	<b>\$ 18,074</b>	<b>\$ 18,074</b>	<b>2.6%</b>
<b>DEVELOPMENT SERVICES TOTAL</b>	<b>\$ 1,077,918</b>	<b>\$ 1,137,397</b>	<b>\$ 1,137,397</b>	<b>\$ 1,052,638</b>	<b>\$ 1,174,726</b>	<b>\$ 1,174,726</b>	<b>3.3%</b>

**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 appreciation 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**

<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>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>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**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
DIRECTOR OF HR & RISK MANAGEMENT	<b>1.00</b>	<b>1.00</b>
HR SPECIALIST	<b>1.00</b>	<b>1.00</b>
PAYROLL SPECIALIST	<b>1.00</b>	<b>1.00</b>
PART-TIME HR ASSISTANT	<b>0.50</b>	<b>0.50</b>
	<b>3.50</b>	<b>3.50</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-123-101.00 SALARIES & WAGES	\$ 219,593	\$ 242,563	\$ 242,563	\$ 238,456	\$ 258,342	\$ 258,342	6.5%
5-123-102.00 OVERTIME PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-123-103.00 OASDI/MEDICARE	\$ 15,819	\$ 18,720	\$ 18,720	\$ 16,859	\$ 20,020	\$ 20,020	6.9%
5-123-103.02 MATCHING RETIREMENT	\$ 31,898	\$ 38,647	\$ 38,647	\$ 38,217	\$ 42,301	\$ 42,301	9.5%
5-123-105.00 LONGEVITY PAY	\$ 1,409	\$ 1,620	\$ 1,620	\$ 2,478	\$ 1,800	\$ 1,800	11.1%
5-123-105.01 AUTO/CERT	\$ -	\$ -	\$ -	\$ -	\$ 1,560	\$ 1,560	0.0%
5-123-106.00 MEDICAL INSURANCE	\$ 26,418	\$ 35,014	\$ 35,014	\$ 41,034	\$ 43,533	\$ 43,533	24.3%
5-123-106.01 LIFE INSURANCE	\$ 658	\$ 711	\$ 711	\$ 851	\$ 375	\$ 375	-47.3%
5-123-106.02 LONG TERM DISABILITY	\$ 366	\$ 475	\$ 475	\$ 473	\$ 503	\$ 503	5.9%
5-123-107.00 WORKERS' COMPENSATION	\$ 426	\$ 388	\$ 388	\$ 300	\$ 333	\$ 333	-14.2%
<b>TOTAL PERSONNEL</b>	<b>\$ 296,587</b>	<b>\$ 338,138</b>	<b>\$ 338,138</b>	<b>\$ 338,667</b>	<b>\$ 368,767</b>	<b>\$ 368,767</b>	<b>9.1%</b>
<b>SUPPLIES</b>							
5-123-204.00 POSTAGE & FREIGHT	\$ 269	\$ 125	\$ 125	\$ 125	\$ 150	\$ 150	20.0%
5-123-205.00 OFFICE SUPPLIES	\$ 978	\$ 500	\$ 500	\$ 500	\$ 525	\$ 525	5.0%
5-123-206.00 EMPLOYEE RELATIONS	\$ 337	\$ 100	\$ 100	\$ 100	\$ -	\$ -	-100.0%
5-123-207.00 REPRODUCTION & PRINTING	\$ 1,242	\$ 1,200	\$ 1,200	\$ 3,200	\$ 1,840	\$ 1,840	53.3%
5-123-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 2,494	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-123-250.00 OTHER SUPPLIES	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 5,570</b>	<b>\$ 1,925</b>	<b>\$ 1,925</b>	<b>\$ 3,925</b>	<b>\$ 2,515</b>	<b>\$ 2,515</b>	<b>30.6%</b>
<b>SERVICES</b>							
5-123-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ 15,000	\$ 15,000	\$ 21,000	\$ 42,000	\$ 42,000	180.0%
5-123-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 250	\$ 500	\$ 500	\$ -	\$ 250	\$ 250	-50.0%
5-123-410.00 PRE-EMP PHYCLS/NON DOT DRG TST	\$ 6,079	\$ 5,000	\$ 5,000	\$ 4,000	\$ 8,605	\$ 8,605	72.1%
5-123-412.00 CDL DOT DRUG TESTS	\$ 4,315	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,384	\$ 5,384	34.6%
5-123-424.00 SERVICE CONTRACTS	\$ 7,095	\$ 6,200	\$ 6,200	\$ 6,200	\$ 5,213	\$ 5,213	-15.9%
5-123-450.00 OTHER SERVICES	\$ 3,929	\$ 4,000	\$ 4,000	\$ 3,000	\$ -	\$ -	-100.0%
<b>TOTAL SERVICES</b>	<b>\$ 21,668</b>	<b>\$ 34,700</b>	<b>\$ 34,700</b>	<b>\$ 38,200</b>	<b>\$ 61,452</b>	<b>\$ 61,452</b>	<b>77.1%</b>
<b>SUNDRIES</b>							
5-123-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 2,959	\$ 4,000	\$ 4,000	\$ 2,000	\$ 4,372	\$ 4,372	9.3%
5-123-908.05 EMPLOYEE TRAINING	\$ 2,661	\$ 1,500	\$ 1,500	\$ 500	\$ 1,795	\$ 1,795	19.7%
5-123-908.10 MILEAGE	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
5-123-930.00 SPECIAL EVENTS	\$ 11,221	\$ 14,000	\$ 14,000	\$ 12,000	\$ 14,550	\$ 14,550	3.9%
5-123-950.00 OTHER SUNDRY	\$ 473	\$ 750	\$ 750	\$ 500	\$ -	\$ -	-100.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 17,314</b>	<b>\$ 20,450</b>	<b>\$ 20,450</b>	<b>\$ 15,200</b>	<b>\$ 20,917</b>	<b>\$ 20,917</b>	<b>2.3%</b>
<b>HUMAN RESOURCES TOTAL</b>	<b>\$ 341,139</b>	<b>\$ 395,213</b>	<b>\$ 395,213</b>	<b>\$ 395,992</b>	<b>\$ 453,651</b>	<b>\$ 453,651</b>	<b>14.8%</b>

**Dept 125 Main Street Management**

The Main Street Department 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.

Brenham became an official Texas Main Street City in 1999 and is sponsored by both the National Trust for Historic Preservation and, in Texas, the Texas Historical Commission.

**Programs and Services**

<b>MAIN STREET PROGRAM</b>	<b>DOWNTOWN EVENTS &amp; PROGRAM</b>	<ul style="list-style-type: none"> <li>• First Fridays Farmer &amp; Artisan Market</li> <li>• Christmas Stroll &amp; Lighted Parade</li> <li>• Hot Nights, Cool Tunes Concerts</li> <li>• Scarecrow Extravaganza</li> <li>• Spring Eggs Art Walk</li> <li>• Summer Sip &amp; Arts Wine Walk</li> <li>• Uptown Swirl Wine Walk</li> <li>• Shop Small Cocoa Crawl</li> <li>• Mask-erade on Main</li> <li>• The Taste of Christmas</li> <li>• Breakfast with Santa</li> </ul>
	<b>HISTORIC PRESERVATION</b>	Rehabilitation of existing buildings in a manner that preserves the historic integrity of the structures.
	<b>ENHANCED AESTHETICS</b>	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.).
	<b>PEDESTRIAN NETWORK</b>	Connectivity improvements like sidewalks, cross walks, and parking spaces help to attract more pedestrians.
	<b>SIGNAGE</b>	Directional signage designed to promote historical sites and local areas, while also making it easier for locals and visitors alike to find their way around the City.

**Goals and Objectives**

Key goals and objectives for the Department include:	<b>PLAN 2040 GOAL</b>
➤ Build and sustain relationships with residents, community & city employees;	<i>EO4</i>
➤ Manage the City's downtown revitalization/Main Street Program;	<i>EO3</i>
➤ Increase corporate sponsorships, donations and grant funding.	<i>EO3</i>

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
MAIN STREET MANAGER	<b>1.00</b>	<b>1.00</b>
	<b>1.00</b>	<b>1.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-125-101.00 SALARIES & WAGES	\$ -	\$ 64,178	\$ 64,178	\$ 44,529	\$ 56,520	\$ 56,520	-11.9%
5-125-103.00 OASDI/MEDICARE	\$ -	\$ 4,925	\$ 4,925	\$ 3,387	\$ 4,383	\$ 4,383	-11.0%
5-125-103.02 MATCHING RETIREMENT	\$ -	\$ 10,937	\$ 10,937	\$ 7,928	\$ 10,073	\$ 10,073	-7.9%
5-125-105.00 LONGEVITY PAY	\$ -	\$ 120	\$ 120	\$ 115	\$ 60	\$ 60	-50.0%
5-125-106.00 MEDICAL INSURANCE	\$ -	\$ 7,128	\$ 7,128	\$ 1,188	\$ -	\$ -	-100.0%
5-125-106.01 LIFE INSURANCE	\$ -	\$ 201	\$ 201	\$ 124	\$ 89	\$ 89	-55.8%
5-125-106.02 LONG TERM DISABILITY	\$ -	\$ 134	\$ 134	\$ 69	\$ 120	\$ 120	-10.7%
5-125-107.00 WORKERS' COMPENSATION	\$ -	\$ 102	\$ 102	\$ 65	\$ 73	\$ 73	-28.5%
<b>TOTAL PERSONNEL</b>	<b>\$ -</b>	<b>\$ 87,724</b>	<b>\$ 87,724</b>	<b>\$ 57,405</b>	<b>\$ 71,318</b>	<b>\$ 71,318</b>	<b>-18.7%</b>
<b>SUPPLIES</b>							
5-125-202.00 FUEL	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	-100.0%
5-125-204.00 POSTAGE & FREIGHT	\$ -	\$ 600	\$ 600	\$ 200	\$ 600	\$ 600	0.0%
5-125-205.00 OFFICE SUPPLIES	\$ -	\$ 200	\$ 200	\$ 465	\$ 200	\$ 200	0.0%
5-125-207.00 REPRODUCTION & PRINTING	\$ -	\$ 3,300	\$ 3,300	\$ 1,400	\$ 3,300	\$ 3,300	0.0%
5-125-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	0.0%
5-125-211.00 CLEANING & JANITORIAL	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	0.0%
5-125-250.00 OTHER SUPPLIES	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ -</b>	<b>\$ 4,550</b>	<b>\$ 4,550</b>	<b>\$ 2,515</b>	<b>\$ 4,350</b>	<b>\$ 4,350</b>	<b>-4.4%</b>
<b>SERVICES</b>							
5-125-403.00 TELEPHONE	\$ -	\$ -	\$ -	\$ 322	\$ -	\$ -	0.0%
5-125-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ -	\$ 5,000	\$ 5,000	\$ 1,529	\$ 5,000	\$ 5,000	0.0%
5-125-424.00 SERVICE CONTRACTS	\$ -	\$ 5,000	\$ 5,000	\$ 4,600	\$ 2,725	\$ 2,725	-45.5%
5-125-450.00 OTHER SERVICES	\$ -	\$ 6,000	\$ 6,000	\$ 3,000	\$ 4,000	\$ 4,000	-33.3%
<b>TOTAL SERVICES</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 9,451</b>	<b>\$ 11,725</b>	<b>\$ 11,725</b>	<b>-26.7%</b>
<b>SUNDRIES</b>							
5-125-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ -	\$ 6,500	\$ 6,500	\$ 6,200	\$ 5,000	\$ 5,000	-23.1%
5-125-908.10 MILEAGE	\$ -	\$ 500	\$ 500	\$ 300	\$ 500	\$ 500	0.0%
5-125-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ -	\$ 2,500	\$ 2,500	\$ 2,400	\$ 2,500	\$ 2,500	0.0%
5-125-948.00 DOWNTOWN EXPENSE-OTHER	\$ -	\$ 34,500	\$ 34,500	\$ 10,000	\$ 10,000	\$ 10,000	-71.0%
5-125-948.40 CHRISTMAS STROLL	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.0%
5-125-948.50 HOT NIGHTS/COOL TUNES	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	0.0%
5-125-948.90 LOCAL HISTORY DAY PROGRAM	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	0.0%
5-125-950.00 OTHER SUNDRY	\$ -	\$ 865	\$ 865	\$ 600	\$ 865	\$ 865	0.0%
5-125-961.50 FARMERS MARKET EXPENSE	\$ -	\$ 800	\$ 800	\$ 923	\$ 1,000	\$ 1,000	25.0%
<b>TOTAL SUNDRIES</b>	<b>\$ -</b>	<b>\$ 57,665</b>	<b>\$ 57,665</b>	<b>\$ 20,423</b>	<b>\$ 65,865</b>	<b>\$ 65,865</b>	<b>14.2%</b>
<b>TOTAL MAIN STREET</b>	<b>\$ -</b>	<b>\$ 165,939</b>	<b>\$ 165,939</b>	<b>\$ 89,794</b>	<b>\$ 153,258</b>	<b>\$ 153,258</b>	<b>-7.6%</b>

**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**

<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**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
MAINTENANCE SUPERVISOR	<b>1.00</b>	<b>1.00</b>
ASSISTANT MAINTENANCE SUPERVISOR	<b>1.00</b>	<b>1.00</b>
SENIOR MECHANIC	<b>1.00</b>	<b>1.00</b>
MAINTENANCE ELECTRICIAN	<b>2.00</b>	<b>2.00</b>
MECHANIC	<b>1.00</b>	<b>1.00</b>
AQUATICS MAINTENANCE TECHNICIAN	<b>0.50</b>	<b>0.50</b>
HVAC TECHNICIAN	<b>1.00</b>	<b>1.00</b>
PART-TIME DOWNTOWN MAINTENANCE	<b>0.40</b>	<b>0.50</b>
	<b>7.90</b>	<b>8.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-131-101.00 SALARIES & WAGES	\$ 375,848	\$ 391,277	\$ 391,277	\$ 390,833	\$ 433,208	\$ 433,208	10.7%
5-131-102.00 OVERTIME PAY	\$ 2,624	\$ 3,500	\$ 3,500	\$ 3,300	\$ 3,500	\$ 3,500	0.0%
5-131-103.00 OASDI/MEDICARE	\$ 28,227	\$ 31,018	\$ 31,018	\$ 29,551	\$ 34,077	\$ 34,077	9.9%
5-131-103.02 MATCHING RETIREMENT	\$ 58,816	\$ 67,509	\$ 67,509	\$ 68,764	\$ 74,604	\$ 74,604	10.5%
5-131-105.00 LONGEVITY PAY	\$ 5,074	\$ 5,820	\$ 5,820	\$ 8,550	\$ 5,160	\$ 5,160	-11.3%
5-131-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,687	\$ 7,080	\$ 7,080	18.0%
5-131-106.00 MEDICAL INSURANCE	\$ 66,894	\$ 73,279	\$ 73,279	\$ 70,771	\$ 65,556	\$ 65,556	-10.5%
5-131-106.01 LIFE INSURANCE	\$ 1,223	\$ 1,243	\$ 1,243	\$ 1,440	\$ 662	\$ 662	-46.8%
5-131-106.02 LONG TERM DISABILITY	\$ 704	\$ 829	\$ 829	\$ 832	\$ 887	\$ 887	6.9%
5-131-107.00 WORKERS' COMPENSATION	\$ 8,839	\$ 7,983	\$ 7,983	\$ 6,565	\$ 7,065	\$ 7,065	-11.5%
5-131-116.00 SALARIES/WAGES CONTINGENCY	\$ 3,573	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-118.00 ACCRUED COMP TIME	\$ 5,042	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 562,881</b>	<b>\$ 588,459</b>	<b>\$ 588,459</b>	<b>\$ 586,293</b>	<b>\$ 631,799</b>	<b>\$ 631,799</b>	<b>7.4%</b>
<b>SUPPLIES</b>							
5-131-201.00 CHEMICALS	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-202.00 FUEL	\$ 9,620	\$ 10,000	\$ 10,000	\$ 9,500	\$ 9,500	\$ 9,500	-5.0%
5-131-203.00 TOOLS/SMALL EQUIPMENT	\$ 6,506	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,600	\$ 5,600	12.0%
5-131-204.00 POSTAGE & FREIGHT	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-205.00 OFFICE SUPPLIES	\$ 18	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	0.0%
5-131-206.00 EMPLOYEE RELATIONS	\$ 691	\$ 775	\$ 775	\$ 775	\$ 805	\$ 805	3.9%
5-131-207.00 REPRODUCTION/PRINTING	\$ 503	\$ 580	\$ 580	\$ 550	\$ 515	\$ 515	-11.2%
5-131-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 6,344	\$ 6,250	\$ 6,250	\$ 8,000	\$ 6,994	\$ 6,994	11.9%
5-131-210.00 BOTANICAL & AGRICULTURAL	\$ 104	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-131-211.00 CLEANING AND JANITORIAL	\$ 4,345	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,832	\$ 4,832	0.7%
5-131-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 3,248	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-213.00 COMMUNICATIONS EQUIPMENT	\$ 517	\$ 500	\$ 500	\$ 2,543	\$ 500	\$ 500	0.0%
5-131-221.00 SAFETY/FIRST AID SUPPLIES	\$ 1,995	\$ 1,900	\$ 1,900	\$ 1,500	\$ 1,950	\$ 1,950	2.6%
5-131-223.00 SMALL APPLIANCES	\$ 140	\$ 500	\$ 500	\$ 382	\$ -	\$ -	-100.0%
5-131-250.00 OTHER SUPPLIES	\$ 8,257	\$ 6,400	\$ 6,400	\$ 6,700	\$ 6,975	\$ 6,975	9.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 42,318</b>	<b>\$ 36,955</b>	<b>\$ 36,955</b>	<b>\$ 42,000</b>	<b>\$ 37,921</b>	<b>\$ 37,921</b>	<b>2.6%</b>
<b>MAINTENANCE</b>							
5-131-303.00 VEHICLES/LARGE EQUIPMENT	\$ 5,137	\$ 7,100	\$ 7,100	\$ 7,100	\$ 7,500	\$ 7,500	5.6%
5-131-304.00 MACHINERY/EQUIPMENT	\$ 154	\$ 500	\$ 500	\$ 500	\$ 600	\$ 600	20.0%
5-131-310.00 LAND/GROUNDS	\$ -	\$ 1,000	\$ 1,000	\$ 900	\$ 1,000	\$ 1,000	0.0%
5-131-312.00 BUILDINGS/APPLIANCES	\$ 60,669	\$ 68,500	\$ 68,500	\$ 56,000	\$ 68,500	\$ 68,500	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 65,960</b>	<b>\$ 77,100</b>	<b>\$ 77,100</b>	<b>\$ 64,500</b>	<b>\$ 77,600</b>	<b>\$ 77,600</b>	<b>0.6%</b>



	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>							
5-131-401.00 ELECTRICAL	\$ 70,360	\$ 65,200	\$ 65,200	\$ 75,478	\$ 67,200	\$ 67,200	3.1%
5-131-403.00 TELEPHONE	\$ 1,518	\$ 1,500	\$ 1,500	\$ 1,980	\$ 2,000	\$ 2,000	33.3%
5-131-404.00 GAS	\$ 8,209	\$ 6,000	\$ 6,000	\$ 6,589	\$ 6,000	\$ 6,000	0.0%
5-131-405.00 WATER	\$ 2,901	\$ 2,300	\$ 2,300	\$ 2,462	\$ 2,600	\$ 2,600	13.0%
5-131-405.50 DRAINAGE CHARGE	\$ 2,024	\$ 2,100	\$ 2,100	\$ 2,028	\$ 2,100	\$ 2,100	0.0%
5-131-406.00 SEWER	\$ 2,228	\$ 1,800	\$ 1,800	\$ 1,503	\$ 1,800	\$ 1,800	0.0%
5-131-406.60 DISPOSAL FEES	\$ 216	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
5-131-408.10 RENTALS/LEASES-FLEET	\$ 4,230	\$ 4,000	\$ 4,000	\$ 2,500	\$ -	\$ -	-100.0%
5-131-408.20 RENTALS/LEASES-VERF	\$ 28,518	\$ 22,593	\$ 22,593	\$ 22,593	\$ 22,593	\$ 22,593	0.0%
5-131-415.00 JANITORIAL SERVICES	\$ 51,052	\$ 52,370	\$ 52,370	\$ 53,053	\$ 53,594	\$ 53,594	2.3%
5-131-424.00 SERVICE CONTRACTS	\$ 24,510	\$ 16,000	\$ 16,000	\$ 16,000	\$ 10,153	\$ 10,153	-36.5%
5-131-450.00 OTHER SERVICES	\$ 5,281	\$ 5,500	\$ 5,500	\$ 8,100	\$ 8,148	\$ 8,148	48.1%
<b>TOTAL SERVICES</b>	<b>\$ 201,047</b>	<b>\$ 179,763</b>	<b>\$ 179,763</b>	<b>\$ 192,686</b>	<b>\$ 176,588</b>	<b>\$ 176,588</b>	<b>-1.8%</b>
<b>NON-CAPITAL ASSETS</b>							
5-131-702.00 BUILDINGS	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-131-710.00 MACHINERY/EQUIPMENT	\$ 3,549	\$ 3,565	\$ 3,565	\$ 2,964	\$ 8,200	\$ 8,200	130.0%
5-131-715.00 OTHER CAPITAL	\$ 7,748	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 11,324</b>	<b>\$ 3,565</b>	<b>\$ 3,565</b>	<b>\$ 2,964</b>	<b>\$ 8,200</b>	<b>\$ 8,200</b>	<b>130.0%</b>
<b>SUNDRIES</b>							
5-131-901.00 LIAB/CASUALTY INSURANCE	\$ 6,786	\$ 7,668	\$ 7,668	\$ 5,588	\$ 5,923	\$ 5,923	-22.8%
5-131-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,860	\$ 2,000	\$ 2,000	\$ 1,900	\$ 2,000	\$ 2,000	0.0%
5-131-950.00 OTHER SUNDRY	\$ 1,749	\$ 2,500	\$ 2,500	\$ 2,050	\$ 3,200	\$ 3,200	28.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 10,395</b>	<b>\$ 12,168</b>	<b>\$ 12,168</b>	<b>\$ 9,538</b>	<b>\$ 11,123</b>	<b>\$ 11,123</b>	<b>-8.6%</b>
<b>MAINTENANCE TOTAL</b>	<b>\$ 893,925</b>	<b>\$ 898,010</b>	<b>\$ 898,010</b>	<b>\$ 897,981</b>	<b>\$ 943,231</b>	<b>\$ 943,231</b>	<b>5.0%</b>

**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>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>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.	

**Goals and Objectives**

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

**Personnel Summary**

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 22-23	FY 23-24
DIRECTOR OF FINANCE	1.00	1.00
STRATEGIC BUDGET OFFICER	1.00	1.00
ACCOUNTING MANAGER	1.00	1.00
BUDGET MANAGER	1.00	-
STAFF ACCOUNTANT	2.00	2.00
BUDGET ANALYST	-	1.00
ACCOUNTING TECHNICIAN II	1.00	1.00
ACCOUNTING TECHNICIAN I	1.00	1.00
PART-TIME EXECUTIVE ASSISTANT	0.50	0.50
	<b>8.50</b>	<b>8.50</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-133-101.00 SALARIES & WAGES	\$ 620,961	\$ 594,936	\$ 594,936	\$ 487,816	\$ 626,857	\$ 626,857	5.4%
5-133-102.00 OVERTIME PAY	\$ 54	\$ -	\$ -	\$ 610	\$ -	\$ -	0.0%
5-133-103.00 OASDI/MEDICARE	\$ 45,093	\$ 45,925	\$ 45,925	\$ 35,483	\$ 48,271	\$ 48,271	5.1%
5-133-103.02 MATCHING RETIREMENT	\$ 91,204	\$ 97,722	\$ 97,722	\$ 77,518	\$ 105,370	\$ 105,370	7.8%
5-133-105.00 LONGEVITY PAY	\$ 3,124	\$ 3,540	\$ 3,540	\$ 4,316	\$ 3,360	\$ 3,360	-5.1%
5-133-105.01 AUTO/CERT	\$ 2,011	\$ -	\$ -	\$ -	\$ 780	\$ 780	0.0%
5-133-106.00 MEDICAL INSURANCE	\$ 90,717	\$ 92,377	\$ 92,377	\$ 66,359	\$ 87,579	\$ 87,579	-5.2%
5-133-106.01 LIFE INSURANCE	\$ 1,918	\$ 1,799	\$ 1,799	\$ 1,680	\$ 935	\$ 935	-48.0%
5-133-106.02 LONG TERM DISABILITY	\$ 1,091	\$ 1,201	\$ 1,201	\$ 935	\$ 1,253	\$ 1,253	4.4%
5-133-106.10 HRA EXPENSE	\$ 7,176	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-133-107.00 WORKERS' COMPENSATION	\$ 1,279	\$ 951	\$ 951	\$ 641	\$ 802	\$ 802	-15.7%
5-133-118.00 ACCRUED COMP TIME	\$ (8,402)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 856,226</b>	<b>\$ 838,451</b>	<b>\$ 838,451</b>	<b>\$ 675,358</b>	<b>\$ 875,207</b>	<b>\$ 875,207</b>	<b>4.4%</b>
<b>SUPPLIES</b>							
5-133-204.00 POSTAGE & FREIGHT	\$ 4,168	\$ 3,800	\$ 3,800	\$ 4,378	\$ 4,600	\$ 4,600	21.1%
5-133-205.00 OFFICE SUPPLIES	\$ 3,300	\$ 3,500	\$ 3,500	\$ 2,871	\$ 3,200	\$ 3,200	-8.6%
5-133-206.00 EMPLOYEE RELATIONS	\$ 748	\$ 950	\$ 950	\$ 948	\$ 1,000	\$ 1,000	5.3%
5-133-207.00 REPRODUCTION & PRINTING	\$ 3,479	\$ 4,000	\$ 4,000	\$ 3,305	\$ 3,600	\$ 3,600	-10.0%
5-133-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 183	\$ -	\$ -	\$ 50	\$ 50	\$ 50	0.0%
5-133-209.00 EDUCATIONAL	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	-100.0%
5-133-211.00 CLEANING AND JANITORIAL	\$ 163	\$ 200	\$ 200	\$ 230	\$ 250	\$ 250	25.0%
5-133-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 3,819	\$ -	\$ -	\$ 1,030	\$ 1,600	\$ 1,600	0.0%
5-133-213.00 COMMUNICATIONS EQUIPMENT	\$ 1,145	\$ 700	\$ 700	\$ 570	\$ 700	\$ 700	0.0%
5-133-250.00 OTHER SUPPLIES	\$ 96	\$ 100	\$ 100	\$ 74	\$ 135	\$ 135	35.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 17,101</b>	<b>\$ 13,450</b>	<b>\$ 13,450</b>	<b>\$ 13,481</b>	<b>\$ 15,135</b>	<b>\$ 15,135</b>	<b>12.5%</b>
<b>SERVICES</b>							
5-133-402.00 AUDITS/CONSULTANTS FEES	\$ 76,269	\$ 68,400	\$ 68,400	\$ 66,235	\$ 87,000	\$ 87,000	27.2%
5-133-424.00 SERVICE CONTRACTS	\$ 54,695	\$ 54,928	\$ 54,928	\$ 54,629	\$ 58,000	\$ 58,000	5.6%
5-133-426.00 ADP PAYROLL/PORTAL SERVICES	\$ 72,739	\$ 75,800	\$ 75,800	\$ 78,001	\$ 84,000	\$ 84,000	10.8%
5-133-450.00 OTHER SERVICES	\$ 460	\$ 900	\$ 900	\$ -	\$ 900	\$ 900	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 204,163</b>	<b>\$ 200,028</b>	<b>\$ 200,028</b>	<b>\$ 198,865</b>	<b>\$ 229,900</b>	<b>\$ 229,900</b>	<b>14.9%</b>
<b>SUNDRIES</b>							
5-133-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 4,307	\$ 6,200	\$ 6,200	\$ 4,033	\$ 4,500	\$ 4,500	-27.4%
5-133-908.10 MILEAGE	\$ 275	\$ 600	\$ 600	\$ 490	\$ 525	\$ 525	-12.5%
5-133-950.00 OTHER SUNDRY	\$ -	\$ 25	\$ 25	\$ 1	\$ 25	\$ 25	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 4,582</b>	<b>\$ 6,825</b>	<b>\$ 6,825</b>	<b>\$ 4,524</b>	<b>\$ 5,050</b>	<b>\$ 5,050</b>	<b>-26.0%</b>
<b>FINANCE TOTAL</b>	<b>\$ 1,082,072</b>	<b>\$ 1,058,754</b>	<b>\$ 1,058,754</b>	<b>\$ 892,228</b>	<b>\$ 1,125,292</b>	<b>\$ 1,125,292</b>	<b>6.3%</b>

**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.

**Goals and Objectives**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
CITY SECRETARY/DIRECTOR OF ADMINISTRATIVE SERVICES	<b>0.20</b>	<b>0.20</b>
PURCHASING & PUBLIC WORKS PROJECT MANAGER	<b>1.00</b>	<b>0.50</b>
INVENTORY AND CENTRAL FLEET COORDINATOR	<b>1.00</b>	<b>1.00</b>
PURCHASING SPECIALIST	<b>1.00</b>	<b>1.00</b>
INVENTORY AND CENTRAL FLEET ATTENDANT	<b>1.00</b>	<b>1.00</b>
	<b>4.20</b>	<b>3.70</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-135-101.00 SALARIES & WAGES	\$ 220,993	\$ 201,179	\$ 201,179	\$ 191,292	\$ 201,523	\$ 201,523	0.2%
5-135-102.00 OVERTIME PAY	\$ 33	\$ 100	\$ 100		\$ -	\$ -	-100.0%
5-135-103.00 OASDI/MEDICARE	\$ 16,703	\$ 15,584	\$ 15,584	\$ 14,875	\$ 15,651	\$ 15,651	0.4%
5-135-103.02 MATCHING RETIREMENT	\$ 34,375	\$ 34,605	\$ 34,605	\$ 34,989	\$ 35,966	\$ 35,966	3.9%
5-135-105.00 LONGEVITY PAY	\$ 1,834	\$ 2,160	\$ 2,160	\$ 2,775	\$ 1,500	\$ 1,500	-30.6%
5-135-105.01 AUTO/CERT	\$ 775	\$ -	\$ -	\$ 5,918	\$ 1,560	\$ 1,560	0.0%
5-135-106.00 MEDICAL INSURANCE	\$ 32,853	\$ 29,132	\$ 29,132	\$ 27,806	\$ 34,284	\$ 34,284	17.7%
5-135-106.01 LIFE INSURANCE	\$ 765	\$ 638	\$ 638	\$ 736	\$ 319	\$ 319	-50.0%
5-135-106.02 LONG TERM DISABILITY	\$ 468	\$ 425	\$ 425	\$ 430	\$ 428	\$ 428	0.7%
5-135-107.00 WORKERS' COMPENSATION	\$ 5,928	\$ 5,318	\$ 5,318	\$ 2,515	\$ 2,217	\$ 2,217	-58.3%
5-135-118.00 ACCRUED COMP TIME	\$ (2,383)	\$ -	\$ -		\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 312,344</b>	<b>\$ 289,142</b>	<b>\$ 289,142</b>	<b>\$ 281,336</b>	<b>\$ 293,448</b>	<b>\$ 293,448</b>	<b>1.5%</b>
<b>SUPPLIES</b>							
5-135-202.00 FUEL	\$ 1,241	\$ 1,000	\$ 1,000	\$ 810	\$ 850	\$ 850	-15.0%
5-135-203.00 TOOLS/SMALL EQUIPMENT	\$ 9	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-135-204.00 POSTAGE & FREIGHT	\$ 45	\$ 150	\$ 150	\$ 175	\$ 175	\$ 175	16.7%
5-135-205.00 OFFICE SUPPLIES	\$ 1,128	\$ 500	\$ 500	\$ 475	\$ 500	\$ 500	0.0%
5-135-206.00 EMPLOYEE RELATIONS	\$ 1,480	\$ 1,300	\$ 1,300	\$ 1,250	\$ 1,110	\$ 1,110	-14.6%
5-135-207.00 REPRODUCTION/PRINTING	\$ 558	\$ 800	\$ 800	\$ 650	\$ 685	\$ 685	-14.3%
5-135-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 196	\$ 400	\$ 400	\$ 675	\$ 500	\$ 500	25.0%
5-135-211.00 CLEANING AND JANITORIAL	\$ 123	\$ 150	\$ 150	\$ 200	\$ 204	\$ 204	36.1%
5-135-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,094	\$ -	\$ -	\$ 412	\$ -	\$ -	0.0%
5-135-213.00 COMMUNICATIONS EQUIPMENT	\$ 388	\$ 150	\$ 150	\$ -	\$ -	\$ -	-100.0%
5-135-216.10 RESALE ITEMS-VENDING MACHINES	\$ 298	\$ 400	\$ 400	\$ 450	\$ 400	\$ 400	0.0%
5-135-221.00 SAFETY/FIRST AID SUPPLIES	\$ -	\$ 50	\$ 50	\$ 40	\$ 50	\$ 50	0.0%
5-135-250.00 OTHER SUPPLIES	\$ 260	\$ 400	\$ 400	\$ 320	\$ 400	\$ 400	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 6,820</b>	<b>\$ 5,600</b>	<b>\$ 5,600</b>	<b>\$ 5,757</b>	<b>\$ 5,174</b>	<b>\$ 5,174</b>	<b>-7.6%</b>
<b>MAINTENANCE</b>							
5-135-303.00 VEHICLES/LARGE EQUIPMENT	\$ 248	\$ 500	\$ 500	\$ 1,207	\$ -	\$ -	-100.0%
5-135-304.00 MACHINERY/EQUIPMENT	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-135-312.00 BUILDINGS/APPLIANCES	\$ 3,099	\$ 400	\$ 400	\$ 1,850	\$ 1,000	\$ 1,000	150.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 3,381</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$ 3,057</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>11.1%</b>
<b>SERVICES</b>							
5-135-401.00 ELECTRICAL	\$ 11,148	\$ 11,820	\$ 11,820	\$ 11,355	\$ 11,820	\$ 11,820	0.0%
5-135-403.00 TELEPHONE	\$ 622	\$ 700	\$ 700	\$ 588	\$ 700	\$ 700	0.0%
5-135-404.00 GAS	\$ 181	\$ 200	\$ 200	\$ 170	\$ 200	\$ 200	0.0%
5-135-405.00 WATER	\$ 500	\$ 500	\$ 500	\$ 540	\$ 540	\$ 540	8.0%
5-135-405.50 DRAINAGE CHARGE	\$ 690	\$ 700	\$ 700	\$ 696	\$ 700	\$ 700	0.0%
5-135-406.00 SEWER	\$ 216	\$ 300	\$ 300	\$ 216	\$ 300	\$ 300	0.0%
5-135-406.60 DISPOSAL FEES	\$ 582	\$ 800	\$ 800	\$ 400	\$ 500	\$ 500	-37.5%
5-135-408.10 RENTALS/LEASES-FLEET	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	-100.0%
5-135-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 367	\$ 750	\$ 750	\$ 750	\$ 800	\$ 800	6.7%
5-135-415.00 JANITORIAL SERVICES	\$ 1,350	\$ 1,500	\$ 1,500	\$ 1,473	\$ 1,473	\$ 1,473	-1.8%
5-135-424.00 SERVICE CONTRACTS	\$ 14,893	\$ 15,000	\$ 15,000	\$ 15,100	\$ 12,694	\$ 12,694	-15.4%
5-135-450.00 OTHER SERVICES	\$ 803	\$ 500	\$ 500	\$ 753	\$ 468	\$ 468	-6.5%
<b>TOTAL SERVICES</b>	<b>\$ 31,352</b>	<b>\$ 32,970</b>	<b>\$ 32,970</b>	<b>\$ 32,041</b>	<b>\$ 30,195</b>	<b>\$ 30,195</b>	<b>-8.4%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SUNDRIES</b>							
5-135-901.00 LIAB/CASUALTY INSURANCE	\$ 3,714	\$ 4,197	\$ 4,197	\$ 4,230	\$ 4,484	\$ 4,484	6.8%
5-135-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 4,852	\$ 4,000	\$ 4,000	\$ 4,100	\$ 4,219	\$ 4,219	5.5%
5-135-908.10 MILEAGE	\$ 345	\$ 200	\$ 200	\$ -	\$ -	\$ -	-100.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 8,911</b>	<b>\$ 8,397</b>	<b>\$ 8,397</b>	<b>\$ 8,330</b>	<b>\$ 8,703</b>	<b>\$ 8,703</b>	<b>3.6%</b>
<b>PURCHASING TOTAL</b>	<b>\$ 362,808</b>	<b>\$ 337,009</b>	<b>\$ 337,009</b>	<b>\$ 330,521</b>	<b>\$ 338,520</b>	<b>\$ 338,520</b>	<b>0.4%</b>



**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 was moved to Fund 107 - Drainage Fund and be funded entirely by drainage fees.

**Programs and Services**

<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**

	<b>PLAN 2040 GOAL</b>
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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
STREETS SUPERINTENDENT	1.00	1.00
STREETS CREW LEADER	2.00	2.00
QUALITY CONTROL TECHNICIAN	1.00	1.00
VEGETATION MANAGEMENT CREW LEADER	1.00	1.00
STREETS EQUIPMENT OPERATOR II	1.00	1.00
STREETS EQUIPMENT OPERATOR I	1.00	2.00
STREETS MAINTENANCE WORKER II	1.00	1.00
STREETS MAINTENANCE WORKER I	4.00	2.00
	<b>12.00</b>	<b>11.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-141-101.00 SALARIES & WAGES	\$ 409,749	\$ 471,826	\$ 471,826	\$ 354,390	\$ 498,454	\$ 498,454	5.6%
5-141-102.00 OVERTIME PAY	\$ 1,854	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5-141-103.00 OASDI/MEDICARE	\$ 30,433	\$ 37,054	\$ 37,054	\$ 26,468	\$ 39,105	\$ 39,105	5.5%
5-141-103.02 MATCHING RETIREMENT	\$ 63,943	\$ 82,309	\$ 82,309	\$ 64,320	\$ 89,864	\$ 89,864	9.2%
5-141-105.00 LONGEVITY PAY	\$ 4,654	\$ 5,460	\$ 5,460	\$ 7,340	\$ 5,040	\$ 5,040	-7.7%
5-141-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 7,394	\$ 7,680	\$ 7,680	28.0%
5-141-106.00 MEDICAL INSURANCE	\$ 88,900	\$ 121,997	\$ 121,997	\$ 76,482	\$ 129,427	\$ 129,427	6.1%
5-141-106.01 LIFE INSURANCE	\$ 1,405	\$ 1,516	\$ 1,516	\$ 1,328	\$ 797	\$ 797	-47.4%
5-141-106.02 LONG TERM DISABILITY	\$ 779	\$ 1,011	\$ 1,011	\$ 738	\$ 1,068	\$ 1,068	5.6%
5-141-107.00 WORKERS' COMPENSATION	\$ 16,791	\$ 14,270	\$ 14,270	\$ 8,885	\$ 12,075	\$ 12,075	-15.4%
5-141-118.00 ACCRUED COMP TIME	\$ 2,328	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-120.00 PAYROLL CONTRA EXPENSE	\$ (51,139)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 575,714</b>	<b>\$ 693,444</b>	<b>\$ 693,444</b>	<b>\$ 499,345</b>	<b>\$ 735,510</b>	<b>\$ 735,510</b>	<b>6.1%</b>
<b>SUPPLIES</b>							
5-141-202.00 FUEL	\$ 45,058	\$ 48,000	\$ 48,000	\$ 31,252	\$ 39,000	\$ 39,000	-18.8%
5-141-203.00 TOOLS/SMALL EQUIPMENT	\$ 2,734	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,030	\$ 3,030	1.0%
5-141-205.00 OFFICE SUPPLIES	\$ 57	\$ 100	\$ 100	\$ 90	\$ 100	\$ 100	0.0%
5-141-206.00 EMPLOYEE RELATIONS	\$ 1,114	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	0.0%
5-141-207.00 REPRODUCTION & PRINTING	\$ 519	\$ 150	\$ 150	\$ 100	\$ 100	\$ 100	-33.3%
5-141-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 7,287	\$ 7,815	\$ 7,815	\$ 7,800	\$ 8,240	\$ 8,240	5.4%
5-141-210.00 BOTANICAL & AGRICULTURAL	\$ 6,335	\$ 7,135	\$ 7,135	\$ 7,100	\$ 7,100	\$ 7,100	-0.5%
5-141-211.00 CLEANING AND JANITORIAL	\$ 938	\$ 840	\$ 840	\$ 840	\$ 900	\$ 900	7.1%
5-141-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,377	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-213.00 COMMUNICATIONS EQUIPMENT	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-221.00 SAFETY/FIRST AID SUPPLIES	\$ 450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,600	\$ 1,600	6.7%
5-141-223.00 SMALL APPLIANCES	\$ 119	\$ 150	\$ 150	\$ 100	\$ -	\$ -	-100.0%
5-141-250.00 OTHER SUPPLIES	\$ 3,667	\$ 2,500	\$ 2,500	\$ 2,200	\$ 2,500	\$ 2,500	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 69,914</b>	<b>\$ 72,140</b>	<b>\$ 72,140</b>	<b>\$ 54,932</b>	<b>\$ 63,520</b>	<b>\$ 63,520</b>	<b>-11.9%</b>
<b>MAINTENANCE</b>							
5-141-303.00 VEHICLES/LARGE EQUIPMENT	\$ 45,336	\$ 40,000	\$ 40,000	\$ 35,000	\$ 40,000	\$ 40,000	0.0%
5-141-303.10 EQUIPMENT CONTRA EXPENSE	\$ (50,052)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)	0.0%
5-141-304.00 MACHINERY/EQUIPMENT	\$ 2,595	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,500	0.0%
5-141-312.00 BUILDINGS/APPLIANCES	\$ 461	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	0.0%
5-141-315.00 STREETS/INLETS/CURBS	\$ 643	\$ 400	\$ 400	\$ -	\$ -	\$ -	-100.0%
5-141-315.10 STREETS-CONCRETE WORK	\$ 41,850	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	0.0%
5-141-315.20 STREETS-MISC MATERIALS	\$ 79,105	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	0.0%
5-141-315.30 STREETS-PREVENTATIVE MAINT	\$ 296,316	\$ 295,000	\$ 295,000	\$ 280,000	\$ 315,000	\$ 315,000	6.8%
5-141-317.00 TRAFFIC SIGNS & ST MARKERS	\$ 29,159	\$ 28,000	\$ 28,000	\$ 25,000	\$ 28,000	\$ 28,000	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 445,413</b>	<b>\$ 443,900</b>	<b>\$ 443,900</b>	<b>\$ 419,500</b>	<b>\$ 463,500</b>	<b>\$ 463,500</b>	<b>4.4%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>							
5-141-401.00 ELECTRICAL	\$ 4,381	\$ 4,000	\$ 4,000	\$ 6,621	\$ 4,000	\$ 4,000	0.0%
5-141-402.00 AUDITS/CONSULTANT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-141-403.00 TELEPHONE	\$ 1,824	\$ 1,900	\$ 1,900	\$ 1,824	\$ 1,860	\$ 1,860	-2.1%
5-141-405.00 WATER	\$ 1,050	\$ 1,100	\$ 1,100	\$ 967	\$ 1,200	\$ 1,200	9.1%
5-141-405.50 DRAINAGE CHARGE	\$ 1,573	\$ 1,600	\$ 1,600	\$ 1,584	\$ 1,600	\$ 1,600	0.0%
5-141-406.00 SEWER	\$ 518	\$ 600	\$ 600	\$ 456	\$ 600	\$ 600	0.0%
5-141-406.60 DISPOSAL FEES	\$ 3,019	\$ 3,000	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	0.0%
5-141-408.10 RENTALS/LEASES-FLEET	\$ 4,790	\$ 4,000	\$ 4,000	\$ 1,500	\$ -	\$ -	-100.0%
5-141-408.20 RENTAL/LEASES-VERF	\$ 70,207	\$ 58,312	\$ 58,312	\$ 58,312	\$ 58,312	\$ 58,312	0.0%
5-141-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 803	\$ 200	\$ 200	\$ 218	\$ 250	\$ 250	25.0%
5-141-415.00 JANITORIAL SERVICES	\$ 2,552	\$ 2,784	\$ 2,784	\$ 2,784	\$ 2,784	\$ 2,784	0.0%
5-141-424.00 SERVICE CONTRACTS	\$ 2,253	\$ 1,950	\$ 1,950	\$ 2,200	\$ 396	\$ 396	-79.7%
5-141-450.00 OTHER SERVICES	\$ 4,553	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,980	\$ 4,980	-0.4%
<b>TOTAL SERVICES</b>	<b>\$ 97,523</b>	<b>\$ 84,446</b>	<b>\$ 84,446</b>	<b>\$ 83,966</b>	<b>\$ 78,982</b>	<b>\$ 78,982</b>	<b>-6.5%</b>
<b>NON-CAPITAL ASSETS</b>							
5-141-710.00 MACHINERY/EQUIPMENT	\$ 15,657	\$ -	\$ -	\$ -	\$ 14,999	\$ 14,999	0.0%
5-141-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 4,403	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 20,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,999</b>	<b>\$ 14,999</b>	<b>0.0%</b>
<b>SUNDRIES</b>							
5-141-901.00 LIAB/CASUALTY INSURANCE	\$ 17,938	\$ 20,270	\$ 20,270	\$ 18,709	\$ 19,832	\$ 19,832	-2.2%
5-141-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 3,658	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-141-908.10 MILEAGE	\$ -	\$ 100	\$ 100	\$ 236	\$ 150	\$ 150	50.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 21,596</b>	<b>\$ 23,370</b>	<b>\$ 23,370</b>	<b>\$ 21,945</b>	<b>\$ 22,982</b>	<b>\$ 22,982</b>	<b>-1.7%</b>
<b>STREETS TOTAL</b>	<b>\$ 1,230,220</b>	<b>\$ 1,317,300</b>	<b>\$ 1,317,300</b>	<b>\$ 1,079,688</b>	<b>\$ 1,379,493</b>	<b>\$ 1,379,493</b>	<b>4.7%</b>

PARKS & RECREATION

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

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**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
PARKS SUPERINTENDENT	<b>1.00</b>	<b>1.00</b>
RECREATION SPECIALIST	<b>1.00</b>	-
ASSISTANT PARKS SUPERINTENDENT	<b>1.00</b>	-
PARKS MAINTENANCE COORDINATOR	<b>1.00</b>	<b>1.00</b>
PARKS MECHANIC	<b>1.00</b>	<b>1.00</b>
ATHLETIC FACILITY CARETAKER	<b>1.00</b>	<b>1.00</b>
PARKS MAINTENANCE WORKER II	<b>5.00</b>	<b>6.00</b>
PARKS MAINTENANCE WORKER I	<b>1.00</b>	<b>1.00</b>
PART-TIME PARKS	<b>2.00</b>	<b>1.00</b>
	<b>14.00</b>	<b>12.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-144-101.00 SALARIES & WAGES	\$ 481,839	\$ 488,002	\$ 488,002	\$ 416,461	\$ 522,727	\$ 522,727	7.1%
5-144-102.00 OVERTIME PAY	\$ 14,931	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
5-144-103.00 OASDI/MEDICARE	\$ 36,852	\$ 39,286	\$ 39,286	\$ 32,298	\$ 41,462	\$ 41,462	5.5%
5-144-103.02 MATCHING RETIREMENT	\$ 76,564	\$ 81,317	\$ 81,317	\$ 70,628	\$ 88,796	\$ 88,796	9.2%
5-144-105.00 LONGEVITY PAY	\$ 10,115	\$ 10,500	\$ 10,500	\$ 15,030	\$ 11,100	\$ 11,100	5.7%
5-144-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,918	\$ 8,160	\$ 8,160	36.0%
5-144-106.00 MEDICAL INSURANCE	\$ 103,626	\$ 105,666	\$ 105,666	\$ 97,944	\$ 116,139	\$ 116,139	9.9%
5-144-106.01 LIFE INSURANCE	\$ 1,676	\$ 1,499	\$ 1,499	\$ 1,639	\$ 846	\$ 846	-43.6%
5-144-106.02 LONG TERM DISABILITY	\$ 930	\$ 999	\$ 999	\$ 909	\$ 1,133	\$ 1,133	13.4%
5-144-107.00 WORKERS' COMPENSATION	\$ 8,349	\$ 7,038	\$ 7,038	\$ 5,061	\$ 5,892	\$ 5,892	-16.3%
5-144-118.00 ACCRUED COMP TIME	\$ 1,541	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 742,440</b>	<b>\$ 750,306</b>	<b>\$ 750,306</b>	<b>\$ 655,888</b>	<b>\$ 806,255</b>	<b>\$ 806,255</b>	<b>7.5%</b>
<b>SUPPLIES</b>							
5-144-202.00 FUEL	\$ 18,011	\$ 18,000	\$ 18,000	\$ 17,577	\$ 18,000	\$ 18,000	0.0%
5-144-203.00 TOOLS/SMALL EQUIPMENT	\$ 5,308	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	0.0%
5-144-205.00 OFFICE SUPPLIES	\$ 965	\$ 250	\$ 250	\$ 150	\$ 250	\$ 250	0.0%
5-144-206.00 EMPLOYEE RELATIONS	\$ 3,879	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	25.0%
5-144-207.00 REPRODUCTION & PRINTING	\$ 5,134	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,400	\$ 6,400	28.0%
5-144-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 9,769	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000	14.3%
5-144-210.00 BOTANICAL & AGRICULTURAL	\$ 36,030	\$ 36,000	\$ 36,000	\$ 42,000	\$ 42,000	\$ 42,000	16.7%
5-144-210.10 BOTANICAL-BEAUTIFICATION	\$ 5,423	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,000	\$ 6,000	9.1%
5-144-211.00 CLEANING AND JANITORIAL	\$ 21,343	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0.0%
5-144-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,377	\$ -	\$ -	\$ 500	\$ -	\$ -	0.0%
5-144-213.00 COMMUNICATIONS EQUIPMENT	\$ 531	\$ 500	\$ 500	\$ -	\$ -	\$ -	-100.0%
5-144-214.00 RECREATION PROGRAMS	\$ 2,116	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%
5-144-221.00 SAFETY/FIRST AID SUPPLIES	\$ 421	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
5-144-223.00 SMALL APPLIANCES	\$ -	\$ 500	\$ 500	\$ 800	\$ 800	\$ 800	60.0%
5-144-250.00 OTHER SUPPLIES	\$ 8,598	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
5-144-250.20 OTHER SUPPLIES-FIELD SUPPLIES	\$ 17,296	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 136,201</b>	<b>\$ 119,650</b>	<b>\$ 119,650</b>	<b>\$ 125,427</b>	<b>\$ 128,850</b>	<b>\$ 128,850</b>	<b>7.7%</b>
<b>MAINTENANCE</b>							
5-144-303.00 VEHICLES/LARGE EQUIPMENT	\$ 18,365	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	0.0%
5-144-304.00 MACHINERY/EQUIPMENT	\$ 1,479	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500	0.0%
5-144-306.00 OUTDOOR/STREET LIGHTING	\$ 26,667	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%
5-144-310.00 LAND/GROUNDS	\$ 58,241	\$ 73,800	\$ 73,800	\$ 73,800	\$ 50,000	\$ 50,000	-32.2%
5-144-312.00 BUILDINGS/APPLIANCES	\$ 41,098	\$ 50,000	\$ 50,000	\$ 50,000	\$ 53,500	\$ 53,500	7.0%
5-144-350.00 OTHER MAINTENANCE	\$ 20,652	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 166,502</b>	<b>\$ 185,300</b>	<b>\$ 185,300</b>	<b>\$ 184,800</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>-11.0%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>							
5-144-401.00 ELECTRICAL	\$ 85,026	\$ 82,100	\$ 82,100	\$ 89,122	\$ 85,000	\$ 85,000	3.5%
5-144-402.80 SPECIAL SERVICES-TREE TRIMMING	\$ 11,375	\$ 10,000	\$ 10,000	\$ 12,000	\$ 10,000	\$ 10,000	0.0%
5-144-403.00 TELEPHONE	\$ 780	\$ 800	\$ 800	\$ 792	\$ 800	\$ 800	0.0%
5-144-404.00 GAS	\$ 6,024	\$ 6,000	\$ 6,000	\$ 5,607	\$ 6,000	\$ 6,000	0.0%
5-144-405.00 WATER	\$ 25,227	\$ 20,000	\$ 20,000	\$ 22,834	\$ 21,500	\$ 21,500	7.5%
5-144-405.50 DRAINAGE CHARGE	\$ 10,830	\$ 10,900	\$ 10,900	\$ 10,602	\$ 10,900	\$ 10,900	0.0%
5-144-406.00 SEWER	\$ 7,962	\$ 8,000	\$ 8,000	\$ 7,117	\$ 8,000	\$ 8,000	0.0%
5-144-406.60 DISPOSAL FEES	\$ 3,907	\$ 3,400	\$ 3,400	\$ 3,159	\$ 3,500	\$ 3,500	2.9%
5-144-408.00 RENTAL & LEASES	\$ 1,596	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	50.0%
5-144-408.10 RENTALS/LEASES-FLEET	\$ 4,184	\$ 6,000	\$ 6,000	\$ 4,500	\$ -	\$ -	-100.0%
5-144-408.20 RENTALS/LEASES-VERF	\$ 28,795	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-144-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 2,769	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	33.3%
5-144-415.00 JANITORIAL SERVICES	\$ 59,386	\$ 56,000	\$ 56,000	\$ 64,000	\$ 63,712	\$ 63,712	13.8%
5-144-422.00 CONTRACT LABOR	\$ 26,400	\$ 26,400	\$ 26,400	\$ 26,400	\$ 26,400	\$ 26,400	0.0%
5-144-424.00 SERVICE CONTRACTS	\$ 12,901	\$ 14,850	\$ 14,850	\$ 14,850	\$ 15,600	\$ 15,600	5.1%
5-144-442.00 CONTRACT MOWING/LANDSCAPING	\$ 34,902	\$ 40,000	\$ 40,000	\$ 44,000	\$ 40,000	\$ 40,000	0.0%
5-144-450.00 OTHER SERVICES	\$ 3,728	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,900	\$ 2,900	7.4%
<b>TOTAL SERVICES</b>	<b>\$ 325,792</b>	<b>\$ 292,150</b>	<b>\$ 292,150</b>	<b>\$ 314,683</b>	<b>\$ 301,312</b>	<b>\$ 301,312</b>	<b>3.1%</b>
<b>NON-CAPITAL ASSETS</b>							
5-144-702.00 BUILDINGS	\$ 2,230	\$ -	\$ -		\$ -	\$ -	0.0%
5-144-715.00 OTHER CAPITAL	\$ 19,274	\$ 15,000	\$ 15,000		\$ -	\$ -	-100.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 21,504</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>SUNDRIES</b>							
5-144-901.00 LIAB/CASUALTY INSURANCE	\$ 19,433	\$ 21,959	\$ 21,959	\$ 22,234	\$ 23,568	\$ 23,568	7.3%
5-144-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 4,897	\$ 3,415	\$ 3,415	\$ 2,500	\$ 3,000	\$ 3,000	-12.2%
5-144-908.10 MILEAGE	\$ 104	\$ 500	\$ 500	\$ 100	\$ 100	\$ 100	-80.0%
5-144-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ 698	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	0.0%
5-144-948.40 CHRISTMAS STROLL	\$ 6,097	\$ 10,000	\$ 10,000	\$ 5,500	\$ -	\$ -	-100.0%
5-144-948.50 HOT NIGHTS/COOL TUNES	\$ 29,401	\$ 24,000	\$ 24,000	\$ 24,000	\$ -	\$ -	-100.0%
5-144-948.60 MOVIES IN THE PARK	\$ 7,820	\$ 7,500	\$ 7,500	\$ 7,500	\$ 8,000	\$ 8,000	6.7%
5-144-949.00 UNEMPLOYMENT BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-144-950.00 OTHER SUNDRY	\$ 838	\$ 900	\$ 900	\$ 1,200	\$ 1,200	\$ 1,200	33.3%
<b>TOTAL SUNDRIES</b>	<b>\$ 69,288</b>	<b>\$ 68,974</b>	<b>\$ 68,974</b>	<b>\$ 63,734</b>	<b>\$ 36,568</b>	<b>\$ 36,568</b>	<b>-47.0%</b>
<b>PARKS TOTAL</b>	<b>\$ 1,461,727</b>	<b>\$ 1,431,380</b>	<b>\$ 1,431,380</b>	<b>\$ 1,344,532</b>	<b>\$ 1,437,985</b>	<b>\$ 1,437,985</b>	<b>0.5%</b>



**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 the Fronightly Club, and oversees policies and strategic planning.

**Programs and Services**

<b>Learning</b>	Promoting and nurturing the acquisition of knowledge and literacy in all forms	<b>COLLECTION</b>	<i>Total circulation for both physical and digital items was 75,193 in FY23</i>	<b>PHYSICAL</b>	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 49,193 items for checkout.		
	<b>Access</b>			Making abundant cultural and intellectual resources available to all users	<b>DIGITAL</b>	Library card holders have access to ebooks, magazines, streaming videos and digital audiobooks through Overdrive. Digital magazines are available for checkout through RB digital, and patrons can use our language learning app Mango. GED prep software called Aztec is offered at the library and many use our subscription to Ancestry and the Newspaper archives for genealogy research. The digital collection offers over 70 databases and 26,000 items for checkout.	
<b>Service</b>		Serving patrons effectively by staying relevant to changing needs and interests	<b>PROGRAMS</b>	<i>The Library welcomed 59,313 visitors in FY23 and offered over 438 programs</i>	<b>TECHNOLOGY</b>	The Library Offers: 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 8,398 times.	
	<b>Community</b>	Providing opportunities for people to meet, exchange ideas, and participate			<b>TEEN</b>	Teens enjoy a teen room with gaming systems, study rooms with built in monitors for group projects, chromebooks, laptops, and PCs. Current programming includes Anime Club, Gaming Club, and monthly craft programs.	
		<b>Collaboration</b>			Accomplishing more with partners working together toward a common goal	<b>ADULT</b>	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 book clubs.
					<b>SUMMER READING</b>	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 the exotic animal petting zoo, Native American dancers, and balloon puppeteers.	

**Goals and Objectives**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
LIBRARIAN	<b>1.00</b>	<b>1.00</b>
ASSISTANT LIBRARIAN	<b>1.00</b>	<b>1.00</b>
LIBRARY SUPPORT SPECIALIST	<b>1.00</b>	<b>1.00</b>
LIBRARY PROGRAMS SUPPORT SPECIALIST	<b>1.00</b>	<b>1.00</b>
PART-TIME CHILDREN'S COORDINATOR	<b>0.50</b>	<b>0.50</b>
PART-TIME LIBRARY CLERK III	<b>0.50</b>	<b>0.50</b>
PART TIME LIBRARY CLERK I	<b>0.50</b>	<b>0.50</b>
PART-TIME TECHNOLOGY INSTRUCTOR	<b>0.50</b>	<b>0.50</b>
PART-TIME LIBRARY SUMMER READING CLUB	<b>-</b>	<b>0.50</b>
	<b>6.00</b>	<b>6.50</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-146-101.00 SALARIES & WAGES	\$ 231,098	\$ 255,841	\$ 255,841	\$ 239,354	\$ 281,062	\$ 281,062	9.9%
5-146-102.00 OVERTIME PAY	\$ 39	\$ -	\$ -	\$ 250	\$ -	\$ -	0.0%
5-146-103.00 OASDI/MEDICARE	\$ 17,627	\$ 20,115	\$ 20,115	\$ 18,434	\$ 22,084	\$ 22,084	9.8%
5-146-103.02 MATCHING RETIREMENT	\$ 28,465	\$ 33,879	\$ 33,879	\$ 33,902	\$ 37,149	\$ 37,149	9.7%
5-146-105.00 LONGEVITY PAY	\$ 2,398	\$ 2,700	\$ 2,700	\$ 4,298	\$ 2,940	\$ 2,940	8.9%
5-146-105.01 AUTO/CERT	\$ 3,204	\$ 3,900	\$ 3,900	\$ 3,846	\$ 4,680	\$ 4,680	20.0%
5-146-106.00 MEDICAL INSURANCE	\$ 28,142	\$ 32,798	\$ 32,798	\$ 32,798	\$ 34,796	\$ 34,796	6.1%
5-146-106.01 LIFE INSURANCE	\$ 508	\$ 626	\$ 626	\$ 656	\$ 351	\$ 351	-43.9%
5-146-106.02 LONG TERM DISABILITY	\$ 323	\$ 416	\$ 416	\$ 409	\$ 471	\$ 471	13.1%
5-146-107.00 WORKERS' COMPENSATION	\$ 567	\$ 559	\$ 559	\$ 364	\$ 492	\$ 492	-12.0%
5-146-118.00 ACCRUED COMP TIME	\$ (5,764)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 306,607</b>	<b>\$ 350,835</b>	<b>\$ 350,835</b>	<b>\$ 334,312</b>	<b>\$ 384,025</b>	<b>\$ 384,025</b>	<b>9.5%</b>
<b>SUPPLIES</b>							
5-146-203.00 TOOLS/SMALL EQUIPMENT	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	0.0%
5-146-204.00 POSTAGE & FREIGHT	\$ 981	\$ 900	\$ 900	\$ 980	\$ 980	\$ 980	8.9%
5-146-205.00 OFFICE SUPPLIES	\$ 4,254	\$ 8,800	\$ 8,800	\$ 7,800	\$ 7,560	\$ 7,560	-14.1%
5-146-206.00 EMPLOYEE RELATIONS	\$ 436	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	0.0%
5-146-207.00 REPRODUCTION & PRINTING	\$ 3,364	\$ 7,600	\$ 7,600	\$ 7,600	\$ 8,280	\$ 8,280	8.9%
5-146-211.00 CLEANING AND JANITORIAL	\$ 1,927	\$ 1,600	\$ 1,600	\$ 2,000	\$ 2,000	\$ 2,000	25.0%
5-146-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 9,769	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-146-214.00 LIBRARY READING PROGRAMS	\$ 9,137	\$ 9,000	\$ 9,000	\$ 10,000	\$ 9,600	\$ 9,600	6.7%
5-146-221.00 SAFETY/FIRST AID SUPPLIES	\$ 384	\$ 235	\$ 235	\$ 390	\$ 235	\$ 235	0.0%
5-146-224.00 CIRCULATION ITEMS	\$ 40,825	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	0.0%
5-146-250.00 OTHER SUPPLIES	\$ 237	\$ 100	\$ 100	\$ 250	\$ 100	\$ 100	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 71,314</b>	<b>\$ 84,235</b>	<b>\$ 84,235</b>	<b>\$ 85,020</b>	<b>\$ 84,755</b>	<b>\$ 84,755</b>	<b>0.6%</b>
<b>MAINTENANCE</b>							
5-146-310.00 LAND/GROUNDS	\$ 13	\$ 100	\$ 100	\$ 100	\$ -	\$ -	-100.0%
5-146-312.00 BUILDINGS/APPLIANCES	\$ 16,504	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
5-146-350.00 OTHER MAINTENANCE	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 16,517</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>	<b>\$ 6,100</b>	<b>\$ 6,100</b>	<b>-1.6%</b>
<b>SERVICES</b>							
5-146-401.00 ELECTRICAL	\$ 23,189	\$ 21,000	\$ 21,000	\$ 22,685	\$ 22,000	\$ 22,000	4.8%
5-146-405.00 WATER	\$ 5,483	\$ 4,000	\$ 4,000	\$ 3,948	\$ 4,000	\$ 4,000	0.0%
5-146-406.00 SEWER	\$ 440	\$ 500	\$ 500	\$ 482	\$ 500	\$ 500	0.0%
5-146-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 1,051	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,620	\$ 3,620	3.4%
5-146-415.00 JANITORIAL SERVICES	\$ 20,525	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	0.0%
5-146-424.00 SERVICE CONTRACTS	\$ 40,583	\$ 34,110	\$ 34,110	\$ 41,000	\$ 39,898	\$ 39,898	17.0%
5-146-442.00 CONTRACT MOWING/LANDSCAPING	\$ 1,495	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540	0.0%
5-146-446.00 SUBSCRIPTIONS & OTHER MEDIA	\$ 20,814	\$ 21,600	\$ 21,600	\$ 21,600	\$ 24,218	\$ 24,218	12.1%
5-146-450.00 OTHER SERVICES	\$ 2,515	\$ 2,000	\$ 2,000	\$ 2,550	\$ 2,010	\$ 2,010	0.5%
<b>TOTAL SERVICES</b>	<b>\$ 116,095</b>	<b>\$ 109,250</b>	<b>\$ 109,250</b>	<b>\$ 118,305</b>	<b>\$ 118,786</b>	<b>\$ 118,786</b>	<b>8.7%</b>
<b>SUNDRIES</b>							
5-146-901.00 LIAB/CASUALTY INSURANCE	\$ 10,190	\$ 11,515	\$ 11,515	\$ 11,717	\$ 12,420	\$ 12,420	7.9%
5-146-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 2,861	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,990	\$ 3,990	33.0%
5-146-908.10 MILEAGE	\$ 482	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 13,533</b>	<b>\$ 15,115</b>	<b>\$ 15,115</b>	<b>\$ 15,817</b>	<b>\$ 17,010</b>	<b>\$ 17,010</b>	<b>12.5%</b>
<b>LIBRARY TOTAL</b>	<b>\$ 524,066</b>	<b>\$ 565,634</b>	<b>\$ 565,634</b>	<b>\$ 559,654</b>	<b>\$ 610,676</b>	<b>\$ 610,676</b>	<b>8.0%</b>

**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**

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	<ul style="list-style-type: none"> <li>• <b>WATER SAFETY:</b> open to 2nd graders in and around the County; 5-7 schools, 800-1,000 kids</li> <li>• <b>LIFEGUARD TRAINING:</b> 5-8 classes; <b>LIFEGUARD RECERTIFICATION:</b> 5-8 classes</li> <li>• <b>CPR RECERTIFICATION CLASSES:</b> 2-10 classes per year; 4-6 hours</li> <li>• <b>NATIONAL AQUATIC WEEK:</b> Safety Day, EMS, boating safety, Texas Parks &amp; Wildlife Education</li> <li>• <b>SWIM LESSONS:</b> 430 group lessons; 162 private lessons; 58 water babies</li> </ul>	
	RECREATION	<ul style="list-style-type: none"> <li>• <b>SWIM MEETS:</b> 4-6 high school meets per year; 2-3 junior high meets; 3-5 Dolphin swim meets; 1 Special Olympics</li> <li>• <b>SPLISH, SPLASH SPRING BREAK:</b> open Spring Break for recreational swimming with inflatables</li> <li>• <b>FAMILY, FRIENDS &amp; INFLATABLES:</b> open the week of Thanksgiving for recreational swimming</li> <li>• <b>HOME FOR THE HOLIDAYS:</b> Christmas &amp; New Year's Break, open for recreational swimming</li> <li>• <b>WATER AEROBICS:</b> Aquatics for Arthritis, Beginning Wellness, Water Works, Aqua Cardio</li> <li>• <b>INFLATABLES:</b> for holiday openings, special event days, and parties</li> <li>• <b>FLOATS-N-FLICKS:</b> 400-750 people for movie night at the pool, gates open at 8PM for swim/movie</li> <li>• <b>PROGRAM DAYS:</b> variety of fun days all summer, including National Aquatic Week</li> <li>• <b>CAMP CASCADE:</b> 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</li> <li>• <b>KIDFISH:</b> 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</li> <li>• <b>JUNIOR GUARD:</b> 2 week-long camp; 11 yrs - 15 yrs kids learn CPR, First Aid, and lifeguarding</li> <li>• <b>TOT TIME:</b> in summer, leisure pool opens 1 hour early for families with children under five years</li> </ul>	
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**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
AQUATIC & RECREATION SUPERINTENDENT	<b>1.00</b>	<b>1.00</b>
ASSTISTANT AQUATICS SUPERVISOR	<b>1.00</b>	<b>1.00</b>
AQUATIC MAINTENANCE TECHNICIAN	<b>0.50</b>	<b>0.50</b>
PART-TIME WATER SAFETY INSTRUCTOR COORDINATOR	<b>0.25</b>	<b>0.25</b>
PART-TIME AQUATIC AEROBIC INSTRUCTOR	<b>0.25</b>	<b>0.25</b>
PART-TIME HEAD LIFEGUARD	<b>1.75</b>	<b>1.75</b>
PART-TIME LIFEGUARD	<b>9.00</b>	<b>9.00</b>
PART-TIME CAROUSEL OPERATOR	<b>0.25</b>	<b>0.25</b>
PART-TIME AQUATICS - OTHER	<b>2.50</b>	<b>2.50</b>
	<b>16.50</b>	<b>16.50</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>								
<b>PERSONNEL</b>								
5-149-101.00 SALARIES & WAGES	\$ 467,470	\$ 498,302	\$ 498,302	\$ 470,185	\$ 548,585	\$ 40,000	\$ 588,585	18.1%
5-149-102.00 OVERTIME PAY	\$ 4,570	\$ 4,100	\$ 4,100	\$ 1,269	\$ 3,500		\$ 3,500	-14.6%
5-149-103.00 OASDI/MEDICARE	\$ 35,463	\$ 38,573	\$ 38,573	\$ 36,370	\$ 42,417		\$ 42,417	10.0%
5-149-103.02 MATCHING RETIREMENT	\$ 26,458	\$ 31,921	\$ 31,921	\$ 32,143	\$ 33,987		\$ 33,987	6.5%
5-149-105.00 LONGEVITY PAY	\$ 1,263	\$ 1,500	\$ 1,500	\$ 2,877	\$ 2,760		\$ 2,760	84.0%
5-149-105.01 AUTO/CERT	\$ 775	\$ -	\$ -	\$ 5,918	\$ 5,980		\$ 5,980	0.0%
5-149-106.00 MEDICAL INSURANCE	\$ 32,065	\$ 40,481	\$ 40,481	\$ 30,287	\$ 38,322		\$ 38,322	-5.3%
5-149-106.01 LIFE INSURANCE	\$ 560	\$ 590	\$ 590	\$ 685	\$ 306		\$ 306	-48.1%
5-149-106.02 LONG TERM DISABILITY	\$ 310	\$ 392	\$ 392	\$ 380	\$ 410		\$ 410	4.5%
5-149-107.00 WORKERS' COMPENSATION	\$ 8,213	\$ 6,664	\$ 6,664	\$ 5,569	\$ 6,366		\$ 6,366	-4.5%
5-149-118.00 ACCRUED COMP TIME	\$ (1,797)	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 575,350</b>	<b>\$ 622,523</b>	<b>\$ 622,523</b>	<b>\$ 585,682</b>	<b>\$ 682,633</b>	<b>\$ 40,000</b>	<b>\$ 722,633</b>	<b>16.1%</b>
<b>SUPPLIES</b>								
5-149-201.00 CHEMICALS	\$ 40,946	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	0.0%
5-149-203.00 TOOLS/SMALL EQUIPMENT	\$ 259	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ -	\$ 2,500	25.0%
5-149-203.10 CONCESSION EQUIPMENT	\$ 428	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.0%
5-149-204.00 POSTAGE & FREIGHT	\$ 21	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-149-205.00 OFFICE SUPPLIES	\$ 1,120	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500	\$ -	\$ 1,500	50.0%
5-149-206.00 EMPLOYEE RELATIONS	\$ 1,013	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,250	\$ -	\$ 1,250	25.0%
5-149-207.00 REPRODUCTION & PRINTING	\$ 1,693	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.0%
5-149-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 8,520	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ -	\$ 11,000	10.0%
5-149-209.00 EDUCATIONAL	\$ 1,279	\$ 2,500	\$ 2,500	\$ 2,500	\$ 750	\$ -	\$ 750	-70.0%
5-149-210.00 BOTANICAL & AGRICULTURAL	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-149-211.00 CLEANING AND JANITORIAL	\$ 7,718	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ 6,500	0.0%
5-149-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 2,701	\$ 2,603	\$ 2,603	\$ 2,603	\$ -	\$ -	\$ -	-100.0%
5-149-213.00 COMMUNICATIONS EQUIPMENT	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-149-214.00 AQUATIC PROGRAMS	\$ 4,941	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,500	\$ -	\$ 7,500	25.0%
5-149-214.10 AQUATIC PROGRAMS-KIDFISH	\$ 1,770	\$ 3,000	\$ 3,000	\$ 2,914	\$ 3,000	\$ -	\$ 3,000	0.0%
5-149-216.00 RESALE ITEMS-CONCESSIONS	\$ 23,023	\$ 18,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ -	\$ 20,000	11.1%
5-149-221.00 SAFETY/FIRST AID SUPPLIES	\$ 6,172	\$ 4,500	\$ 4,500	\$ 6,415	\$ 5,000	\$ -	\$ 5,000	11.1%
5-149-250.00 OTHER SUPPLIES	\$ 5,020	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 107,424</b>	<b>\$ 102,303</b>	<b>\$ 102,303</b>	<b>\$ 104,132</b>	<b>\$ 104,200</b>	<b>\$ -</b>	<b>\$ 104,200</b>	<b>1.9%</b>
<b>MAINTENANCE</b>								
5-149-303.00 VEHICLES/LARGE EQUIPMENT	\$ 209	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-149-304.00 MACHINERY/EQUIPMENT	\$ 27	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-149-310.00 LAND/GROUNDS	\$ 779	\$ 1,000	\$ 1,000	\$ 2,351	\$ 1,000	\$ -	\$ 1,000	0.0%
5-149-311.10 POOL MAINTENANCE	\$ 85,413	\$ 77,680	\$ 77,680	\$ 77,680	\$ 25,000	\$ -	\$ 25,000	-67.8%
5-149-312.00 BUILDINGS/APPLIANCES	\$ 66,357	\$ 30,000	\$ 30,000	\$ 30,000	\$ 55,000	\$ -	\$ 55,000	83.3%
<b>TOTAL MAINTENANCE</b>	<b>\$ 152,785</b>	<b>\$ 108,880</b>	<b>\$ 108,880</b>	<b>\$ 110,231</b>	<b>\$ 81,200</b>	<b>\$ -</b>	<b>\$ 81,200</b>	<b>-25.4%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>								
5-149-401.00 ELECTRICAL	\$ 74,979	\$ 71,400	\$ 71,400	\$ 71,825	\$ 71,400	\$ -	\$ 71,400	0.0%
5-149-402.00 AUDITS/CONSULTANT FEES	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	-100.0%
5-149-404.00 GAS	\$ 30,401	\$ 30,000	\$ 30,000	\$ 19,714	\$ 22,000	\$ -	\$ 22,000	-26.7%
5-149-405.00 WATER	\$ 13,645	\$ 8,500	\$ 8,500	\$ 7,628	\$ 8,500	\$ -	\$ 8,500	0.0%
5-149-405.50 DRAINAGE CHARGE	\$ 1,154	\$ 1,200	\$ 1,200	\$ 1,164	\$ 1,200	\$ -	\$ 1,200	0.0%
5-149-406.00 SEWER	\$ 6,964	\$ 5,400	\$ 5,400	\$ 5,097	\$ -	\$ -	\$ -	-100.0%
5-149-406.60 DISPOSAL FEES	\$ 7	\$ 100	\$ 100	\$ 50	\$ 50	\$ -	\$ 50	-50.0%
5-149-408.10 RENTALS/LEASES-FLEET	\$ 157	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	-100.0%
5-149-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 11,661	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	0.0%
5-149-410.00 PHYSICALS	\$ 3,585	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	0.0%
5-149-415.00 JANITORIAL SERVICES	\$ 4,837	\$ 5,067	\$ 5,067	\$ 5,067	\$ 7,067	\$ -	\$ 7,067	39.5%
5-149-424.00 SERVICE CONTRACTS	\$ 6,357	\$ 8,900	\$ 8,900	\$ 8,900	\$ 3,400	\$ -	\$ 3,400	-61.8%
5-149-442.00 CONTRACT MOWING/LANDSCAPING	\$ 4,214	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	0.0%
5-149-450.00 OTHER SERVICES	\$ 1,470	\$ 3,000	\$ 3,000	\$ 4,500	\$ 2,000	\$ -	\$ 2,000	-33.3%
<b>TOTAL SERVICES</b>	<b>\$ 159,431</b>	<b>\$ 153,867</b>	<b>\$ 153,867</b>	<b>\$ 140,945</b>	<b>\$ 132,617</b>	<b>\$ -</b>	<b>\$ 132,617</b>	<b>-13.8%</b>
<b>NON-CAPITAL ASSETS</b>								
5-149-702.00 BUILDINGS	\$ 27,164	\$ 70,720	\$ 70,720	\$ 65,000	\$ -	\$ -	\$ -	-100.0%
5-149-712.00 OFFICE FURNITURE/EQUIPMENT	\$ -	\$ 1,050	\$ 1,050	\$ 1,068	\$ -	\$ -	\$ -	-100.0%
5-149-715.00 OTHER CAPITAL	\$ 46,686	\$ 41,600	\$ 41,600	\$ 40,000	\$ -	\$ -	\$ -	-100.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 73,850</b>	<b>\$ 113,370</b>	<b>\$ 113,370</b>	<b>\$ 106,068</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>SUNDRIES</b>								
5-149-901.00 LIAB/CASUALTY INSURANCE	\$ 12,053	\$ 13,620	\$ 13,620	\$ 13,900	\$ 14,734	\$ -	\$ 14,734	8.2%
5-149-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 7,722	\$ 6,000	\$ 6,000	\$ 6,000	\$ 8,000	\$ -	\$ 8,000	33.3%
5-149-908.10 MILEAGE	\$ 1,221	\$ 1,300	\$ 1,300	\$ 1,000	\$ 1,300	\$ -	\$ 1,300	0.0%
5-149-949.00 UNEMPLOYMENT BENEFITS	\$ (73)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-149-950.00 OTHER SUNDRY	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 21,022</b>	<b>\$ 20,920</b>	<b>\$ 20,920</b>	<b>\$ 20,900</b>	<b>\$ 24,034</b>	<b>\$ -</b>	<b>\$ 24,034</b>	<b>14.9%</b>
<b>AQUATICS TOTAL</b>	<b>\$ 1,089,862</b>	<b>\$ 1,121,863</b>	<b>\$ 1,121,863</b>	<b>\$ 1,067,958</b>	<b>\$ 1,024,684</b>	<b>\$ 40,000</b>	<b>\$ 1,064,684</b>	<b>-5.1%</b>

**Dept 151 Police**

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**

<b>OPERATIONS</b>	<b>INVESTIGATIONS DIVISION</b>	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.
	<b>PATROL DIVISION</b>	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.		
<b>ADMINISTRATION</b>	<b>COMMUNITY INVOLVEMENT</b>	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.
	<b>OTHER</b>	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.



**Goals and Objectives**

Key goals and objectives for the Department include:	PLAN 2040 GOAL
➤ Deter crime with current technology, along with innovative and proactive strategies designed to target repeat offenders, illegal narcotics, gang activity and any other criminal activity(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

**Personnel Summary**

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 22-23	FY 23-24
POLICE CHIEF	1.00	1.00
ASSISTANT POLICE CHIEF	-	1.00
POLICE CAPTAIN	2.00	-
POLICE LIEUTENANT	2.00	2.00
POLICE SERGEANT	9.00	8.00
POLICE CORPORAL	13.00	11.00
POLICE OFFICER	13.00	18.00
IT PUBLIC SAFETY ADMINISTRATOR	0.75	0.75
MANAGER OF LEGAL AND LEGISLATIVE SERVICES	0.50	0.50
CHIEF OF STAFF	1.00	1.00
EVIDENCE AND PROPERTY TECHNICIAN	1.00	1.00
INVESTIGATION ADMINISTRATIVE ASSISTANT	1.00	1.00
POLICE ADMINISTRATIVE ASSISTANT	1.00	1.00
	<b>45.25</b>	<b>46.25</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>								
<b>PERSONNEL</b>								
5-151-101.00 SALARIES & WAGES	\$ 2,701,987	\$ 2,998,941	\$ 2,998,941	\$ 2,649,495	\$ 2,965,398	\$ 55,250	\$ 3,020,648	0.7%
5-151-102.00 OVERTIME PAY	\$ 220,504	\$ 211,536	\$ 211,536	\$ 236,098	\$ 200,000	\$ 4,680	\$ 204,680	-3.2%
5-151-103.00 OASDI/MEDICARE	\$ 213,163	\$ 247,020	\$ 247,020	\$ 213,221	\$ 242,750	\$ 4,227	\$ 246,977	0.0%
5-151-103.02 MATCHING RETIREMENT	\$ 449,974	\$ 548,000	\$ 548,000	\$ 496,316	\$ 557,848	\$ 9,398	\$ 567,246	3.5%
5-151-105.00 LONGEVITY PAY	\$ 6,212	\$ 7,560	\$ 7,560	\$ 17,706	\$ 6,000	\$ -	\$ 6,000	-20.6%
5-151-105.01 AUTO/CERT	\$ 3,377	\$ 3,600	\$ 3,600	\$ 1,775	\$ 1,800	\$ -	\$ 1,800	-50.0%
5-151-106.00 MEDICAL INSURANCE	\$ 414,463	\$ 487,650	\$ 487,650	\$ 409,772	\$ 486,789	\$ 12,027	\$ 498,816	2.3%
5-151-106.01 LIFE INSURANCE	\$ 9,102	\$ 10,092	\$ 10,092	\$ 10,634	\$ 4,638	\$ 86	\$ 4,724	-53.2%
5-151-106.02 LONG TERM DISABILITY	\$ 5,062	\$ 6,733	\$ 6,733	\$ 5,918	\$ 6,214	\$ 116	\$ 6,330	-6.0%
5-151-107.00 WORKERS' COMPENSATION	\$ 52,865	\$ 56,615	\$ 56,615	\$ 43,932	\$ 44,660	\$ 913	\$ 45,573	-19.5%
5-151-116.00 SALARIES/WAGES CONTINGENCY	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-118.00 ACCRUED COMP TIME	\$ 18,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 4,097,431</b>	<b>\$ 4,577,748</b>	<b>\$ 4,577,748</b>	<b>\$ 4,084,866</b>	<b>\$ 4,516,097</b>	<b>\$ 86,697</b>	<b>\$ 4,602,794</b>	<b>0.5%</b>
<b>SUPPLIES</b>								
5-151-202.00 FUEL	\$ 143,286	\$ 163,595	\$ 163,595	\$ 123,937	\$ 144,000	\$ -	\$ 144,000	-12.0%
5-151-203.00 TOOLS/SMALL EQUIPMENT	\$ 449	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ -	\$ 1,000	100.0%
5-151-204.00 POSTAGE & FREIGHT	\$ 740	\$ 900	\$ 900	\$ 900	\$ 1,400	\$ -	\$ 1,400	55.6%
5-151-205.00 OFFICE SUPPLIES	\$ 6,500	\$ 3,400	\$ 3,400	\$ 3,400	\$ 5,950	\$ -	\$ 5,950	75.0%
5-151-206.00 EMPLOYEE RELATIONS	\$ 3,450	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%
5-151-207.00 REPRODUCTION & PRINTING	\$ 2,655	\$ 5,900	\$ 5,900	\$ 5,900	\$ 5,900	\$ -	\$ 5,900	0.0%
5-151-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 32,295	\$ 45,100	\$ 45,100	\$ 45,100	\$ 46,000	\$ 5,916	\$ 51,916	15.1%
5-151-209.00 EDUCATIONAL	\$ 63	\$ 500	\$ 500	\$ 500	\$ 1,500	\$ -	\$ 1,500	200.0%
5-151-210.00 BOTANICAL & AGRICULTURAL	\$ 31	\$ 50	\$ 50	\$ 50	\$ 75	\$ -	\$ 75	50.0%
5-151-211.00 CLEANING AND JANITORIAL	\$ 2,371	\$ 1,750	\$ 1,750	\$ 1,750	\$ 2,000	\$ -	\$ 2,000	14.3%
5-151-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 40,914	\$ 515	\$ 515	\$ 3,500	\$ -	\$ 8,105	\$ 8,105	1473.8%
5-151-213.00 COMMUNICATIONS EQUIPMENT	\$ 462	\$ 1,400	\$ 1,400	\$ 1,100	\$ 1,200	\$ -	\$ 1,200	-14.3%
5-151-218.00 PHOTOGRAPHY	\$ 117	\$ 250	\$ 250	\$ 600	\$ 50	\$ -	\$ 50	-80.0%
5-151-221.00 SAFETY/FIRST AID SUPPLIES	\$ 739	\$ 1,300	\$ 1,300	\$ 1,300	\$ 2,000	\$ -	\$ 2,000	53.8%
5-151-223.00 SMALL APPLIANCES	\$ 194	\$ 900	\$ 900	\$ 900	\$ 200	\$ -	\$ 200	-77.8%
5-151-229.00 POLICE EVIDENCE SUPPLIES	\$ 4,059	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	0.0%
5-151-230.00 AMMO/GUN/TASER/MISC	\$ 28,843	\$ 35,020	\$ 35,020	\$ 35,050	\$ 40,000	\$ 7,991	\$ 47,991	37.0%
5-151-250.00 OTHER SUPPLIES	\$ 2,277	\$ 2,500	\$ 2,500	\$ 2,500	\$ 4,882	\$ -	\$ 4,882	95.3%
<b>TOTAL SUPPLIES</b>	<b>\$ 269,445</b>	<b>\$ 272,580</b>	<b>\$ 272,580</b>	<b>\$ 235,987</b>	<b>\$ 265,157</b>	<b>\$ 22,012</b>	<b>\$ 287,169</b>	<b>5.4%</b>
<b>MAINTENANCE</b>								
5-151-303.00 VEHICLES/LARGE EQUIPMENT	\$ 62,450	\$ 65,000	\$ 65,000	\$ 65,000	\$ 68,000	\$ -	\$ 68,000	4.6%
5-151-304.00 MACHINERY/EQUIPMENT	\$ 91	\$ -	\$ -	\$ 658	\$ 1,000	\$ -	\$ 1,000	0.0%
5-151-304.20 POLICE SPECIALIZED EQUIPMENT	\$ 16	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%
5-151-309.00 COMMUNICATION/PHOTO EQUIP	\$ 28	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ -	\$ 2,000	0.0%
5-151-310.00 LANDS/GROUNDS	\$ 788	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ -	\$ 1,000	-33.3%
5-151-312.00 BUILDINGS/APPLIANCES	\$ 45,801	\$ 19,500	\$ 19,500	\$ 19,500	\$ 21,000	\$ -	\$ 21,000	7.7%
5-151-350.00 OTHER MAINTENANCE	\$ 61	\$ 250	\$ 250	\$ 250	\$ 500	\$ -	\$ 500	100.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 109,235</b>	<b>\$ 89,250</b>	<b>\$ 89,250</b>	<b>\$ 91,908</b>	<b>\$ 94,500</b>	<b>\$ -</b>	<b>\$ 94,500</b>	<b>5.9%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>								
5-151-401.00 ELECTRICAL	\$ 53,469	\$ 62,400	\$ 62,400	\$ 47,895	\$ 49,000	\$ -	\$ 49,000	-21.5%
5-151-403.00 TELEPHONE	\$ 45,245	\$ 41,912	\$ 41,912	\$ 42,961	\$ 46,800	\$ -	\$ 46,800	11.7%
5-151-405.00 WATER	\$ 4,623	\$ 3,100	\$ 3,100	\$ 3,619	\$ 3,700	\$ -	\$ 3,700	19.4%
5-151-405.50 DRAINAGE CHARGE	\$ 787	\$ 800	\$ 800	\$ 792	\$ 800	\$ -	\$ 800	0.0%
5-151-406.00 SEWER	\$ 502	\$ 500	\$ 500	\$ 550	\$ 550	\$ -	\$ 550	10.0%
5-151-406.60 DISPOSAL FEES	\$ 23	\$ 25	\$ 25	\$ -	\$ 25	\$ -	\$ 25	0.0%
5-151-408.10 RENTALS/LEASES-FLEET	\$ 13,708	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	-100.0%
5-151-408.20 RENTAL/LEASES-VERF	\$ 187,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 596	\$ 500	\$ 500	\$ 612	\$ 600	\$ -	\$ 600	20.0%
5-151-411.00 CITY ATTORNEY'S FEES	\$ 1,175	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0.0%
5-151-415.00 JANITORIAL SERVICES	\$ 35,788	\$ 32,483	\$ 32,483	\$ 35,400	\$ 33,500	\$ -	\$ 33,500	3.1%
5-151-424.00 SERVICE CONTRACTS	\$ 109,978	\$ 43,945	\$ 43,945	\$ 114,241	\$ 105,586	\$ -	\$ 105,586	140.3%
5-151-442.00 CONTRACT MOWING/LANDSCAPING	\$ 4,318	\$ 2,965	\$ 2,965	\$ 3,315	\$ 3,200	\$ -	\$ 3,200	7.9%
5-151-450.00 OTHER SERVICES	\$ 8,441	\$ 8,500	\$ 8,500	\$ 9,960	\$ 9,500	\$ -	\$ 9,500	11.8%
<b>TOTAL SERVICES</b>	<b>\$ 466,200</b>	<b>\$ 200,430</b>	<b>\$ 200,430</b>	<b>\$ 262,345</b>	<b>\$ 256,261</b>	<b>\$ -</b>	<b>\$ 256,261</b>	<b>27.9%</b>
<b>NON-CAPITAL ASSETS</b>								
5-151-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 900	\$ 9,014	\$ 9,014	\$ 9,000	\$ 3,950	\$ -	\$ 3,950	-56.2%
5-151-714.00 RADIOS/RADAR/CAMERAS	\$ 7,446	\$ 21,800	\$ 21,800	\$ 21,800	\$ -	\$ 13,808	\$ 13,808	-36.7%
5-151-715.00 OTHER	\$ 26,737	\$ 26,737	\$ 26,737	\$ 26,738	\$ -	\$ -	\$ -	-100.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 35,083</b>	<b>\$ 57,551</b>	<b>\$ 57,551</b>	<b>\$ 57,538</b>	<b>\$ 3,950</b>	<b>\$ 13,808</b>	<b>\$ 17,758</b>	<b>-69.1%</b>
<b>CAPITAL</b>								
5-151-802.00 BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-813.00 VEHICLES	\$ -	\$ 363,336	\$ 363,336	\$ 363,336	\$ -	\$ 421,038	\$ 421,038	15.9%
<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ 363,336</b>	<b>\$ 363,336</b>	<b>\$ 363,336</b>	<b>\$ -</b>	<b>\$ 421,038</b>	<b>\$ 421,038</b>	<b>15.9%</b>
<b>SUNDRIES</b>								
5-151-901.00 LIAB/CASUALTY INSURANCE	\$ 69,172	\$ 78,164	\$ 78,164	\$ 74,371	\$ 78,833	\$ -	\$ 78,833	0.9%
5-151-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 39,557	\$ 36,500	\$ 36,500	\$ 36,500	\$ 39,000	\$ -	\$ 39,000	6.8%
5-151-908.10 MILEAGE	\$ 279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-908.20 CONTINUING EDUCATION	\$ 14,514	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	0.0%
5-151-910.00 BOARD/CMITTEE/VOLNTR RELATIONS	\$ 1,020	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%
5-151-950.00 OTHER SUNDRY	\$ 771	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%
5-151-950.11 CITIZEN POLICE ACADEMY-EXP	\$ 3,560	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%
5-151-950.21 CRIMINAL ENFORCEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-151-950.31 COMMUNITY RESOURCE-EXP	\$ -	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	\$ 1,750	0.0%
5-151-950.40 NARCOTICS ENFORCEMENT	\$ 70	\$ 4,000	\$ 4,000	\$ 1,500	\$ 4,000	\$ -	\$ 4,000	0.0%
5-151-950.50 SHOOTING RANGE EXPENSE	\$ 1,234	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 130,177</b>	<b>\$ 145,414</b>	<b>\$ 145,414</b>	<b>\$ 139,121</b>	<b>\$ 148,583</b>	<b>\$ -</b>	<b>\$ 148,583</b>	<b>2.2%</b>
<b>POLICE TOTAL</b>	<b>\$ 5,107,571</b>	<b>\$ 5,706,309</b>	<b>\$ 5,706,309</b>	<b>\$ 5,235,101</b>	<b>\$ 5,284,548</b>	<b>\$ 543,555</b>	<b>\$ 5,828,103</b>	<b>2.1%</b>

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

<b>OPERATIONS</b>	<b>RESPONSE</b>	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.
	<b>TRAINING</b>	RECRUIT TRAINING - Basic NFPA Firefighter I & II training.
		CONTINUING 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.
	<b>MAINTENANCE</b>	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.
<b>OEM</b>	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.	
<b>FIRE PREVENTION</b>	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.	
<b>ADMIN</b>	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.	

**Goals and Objectives**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
FIRE CHIEF	<b>1.00</b>	<b>1.00</b>
ASSISTANT FIRE CHIEF	<b>1.00</b>	<b>1.00</b>
FIRE MARSHALL	<b>1.00</b>	<b>1.00</b>
FIRE CAPTAIN	<b>3.00</b>	<b>3.00</b>
FIRE LIEUTENANT	<b>3.00</b>	<b>3.00</b>
APPARATUS OPERATOR	<b>6.00</b>	<b>4.00</b>
FIREFIGHTER	<b>6.00</b>	<b>8.00</b>
IT PUBLIC SAFETY ADMINISTRATOR	<b>0.25</b>	<b>0.25</b>
FIRE ADMINISTRATIVE ASSISTANT	<b>1.00</b>	<b>1.00</b>
	<b>22.25</b>	<b>22.25</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>								
<b>PERSONNEL</b>								
5-152-101.00 SALARIES & WAGES	\$ 1,158,083	\$ 1,446,771	\$ 1,446,771	\$ 1,269,638	\$ 1,445,313	\$ 72,634	\$ 1,517,947	4.9%
5-152-102.00 OVERTIME PAY	\$ 156,523	\$ 160,000	\$ 160,000	\$ 146,882	\$ 150,000	\$ 10,423	\$ 160,423	0.3%
5-152-103.00 OASDI/MEDICARE	\$ 99,703	\$ 123,931	\$ 123,931	\$ 102,963	\$ 122,900	\$ 6,354	\$ 129,254	4.3%
5-152-103.02 MATCHING RETIREMENT	\$ 204,063	\$ 255,016	\$ 255,016	\$ 240,496	\$ 282,428	\$ 13,862	\$ 296,290	16.2%
5-152-105.00 LONGEVITY PAY	\$ 2,179	\$ 2,220	\$ 2,220	\$ 6,134	\$ 2,400	\$ -	\$ 2,400	8.1%
5-152-105.01 AUTO/CERT	\$ 8,340	\$ 7,800	\$ 7,800	\$ 9,468	\$ 8,820	\$ -	\$ 8,820	13.1%
5-152-106.00 MEDICAL INSURANCE	\$ 145,822	\$ 189,807	\$ 189,807	\$ 191,014	\$ 219,864	\$ 15,743	\$ 235,607	24.1%
5-152-106.01 LIFE INSURANCE	\$ 3,754	\$ 5,059	\$ 5,059	\$ 4,720	\$ 2,272	\$ 260	\$ 2,532	-50.0%
5-152-106.02 LONG TERM DISABILITY	\$ 2,088	\$ 3,379	\$ 3,379	\$ 2,625	\$ 3,044	\$ 174	\$ 3,218	-4.8%
5-152-107.00 WORKERS' COMPENSATION	\$ 28,625	\$ 32,591	\$ 32,591	\$ 24,906	\$ 25,998	\$ 1,112	\$ 27,110	-16.8%
5-152-118.00 ACCRUED COMP TIME	\$ (15,892)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 1,793,288</b>	<b>\$ 2,226,574</b>	<b>\$ 2,226,574</b>	<b>\$ 1,998,846</b>	<b>\$ 2,263,039</b>	<b>\$ 120,560</b>	<b>\$ 2,383,599</b>	<b>7.1%</b>
<b>SUPPLIES</b>								
5-152-201.00 CHEMICALS	\$ 5,543	\$ 4,400	\$ 4,400	\$ 4,400	\$ 5,000	\$ -	\$ 5,000	13.6%
5-152-202.00 FUEL	\$ 28,488	\$ 29,822	\$ 29,822	\$ 24,443	\$ 28,000	\$ -	\$ 28,000	-6.1%
5-152-203.00 TOOLS/SMALL EQUIPMENT	\$ 1,411	\$ 6,000	\$ 6,000	\$ 5,000	\$ 6,000	\$ -	\$ 6,000	0.0%
5-152-204.00 POSTAGE & FREIGHT	\$ 871	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0.0%
5-152-205.00 OFFICE SUPPLIES	\$ 2,782	\$ 3,000	\$ 3,000	\$ 2,900	\$ 3,000	\$ -	\$ 3,000	0.0%
5-152-206.00 EMPLOYEE RELATIONS	\$ 3,194	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,400	\$ -	\$ 2,400	9.1%
5-152-207.00 REPRODUCTION & PRINTING	\$ 2,759	\$ 5,000	\$ 5,000	\$ 3,800	\$ 4,000	\$ -	\$ 4,000	-20.0%
5-152-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 16,832	\$ 41,000	\$ 41,000	\$ 41,000	\$ 44,000	\$ 30,225	\$ 74,225	81.0%
5-152-209.00 EDUCATIONAL	\$ 4,140	\$ 4,000	\$ 4,000	\$ 6,000	\$ 5,800	\$ -	\$ 5,800	45.0%
5-152-211.00 CLEANING AND JANITORIAL	\$ 3,825	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ -	\$ 3,500	16.7%
5-152-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 8,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-213.00 COMMUNICATIONS EQUIPMENT	\$ 1,912	\$ 4,000	\$ 4,000	\$ 1,500	\$ 2,000	\$ -	\$ 2,000	-50.0%
5-152-217.00 FIRE DEPT-GROCERIES/MISC	\$ 591	\$ 1,300	\$ 1,300	\$ 1,500	\$ 1,600	\$ -	\$ 1,600	23.1%
5-152-218.00 PHOTOGRAPHY	\$ -	\$ 200	\$ 200	\$ 100	\$ 150	\$ -	\$ 150	-25.0%
5-152-221.00 SAFETY/FIRST AID SUPPLIES	\$ 1,610	\$ 7,500	\$ 7,500	\$ 7,400	\$ 7,500	\$ -	\$ 7,500	0.0%
5-152-223.00 SMALL APPLIANCES	\$ 87	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,800	\$ -	\$ 1,800	80.0%
5-152-230.00 AMMUNITION/GUNS	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.0%
5-152-250.00 OTHER SUPPLIES	\$ 2,827	\$ 4,000	\$ 4,000	\$ 3,800	\$ 4,000	\$ -	\$ 4,000	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 85,861</b>	<b>\$ 118,422</b>	<b>\$ 118,422</b>	<b>\$ 110,043</b>	<b>\$ 120,750</b>	<b>\$ 30,225</b>	<b>\$ 150,975</b>	<b>27.5%</b>
<b>MAINTENANCE</b>								
5-152-303.00 VEHICLES/LARGE EQUIPMENT	\$ 55,271	\$ 68,000	\$ 68,000	\$ 67,000	\$ 72,000	\$ -	\$ 72,000	5.9%
5-152-304.00 MACHINERY/EQUIPMENT	\$ 9,078	\$ 40,000	\$ 40,000	\$ 30,000	\$ 40,000	\$ -	\$ 40,000	0.0%
5-152-304.10 PPE TESTING & REPAIR	\$ 8,414	\$ 10,500	\$ 10,500	\$ 10,500	\$ 15,400	\$ -	\$ 15,400	46.7%
5-152-309.00 COMMUNICATION/PHOTO EQUIP	\$ 1,062	\$ 2,800	\$ 2,800	\$ 2,000	\$ 2,800	\$ -	\$ 2,800	0.0%
5-152-310.00 LAND/GROUNDS	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	0.0%
5-152-312.00 BUILDINGS/APPLIANCES	\$ 18,875	\$ 18,000	\$ 18,000	\$ 19,000	\$ 18,000	\$ -	\$ 18,000	0.0%
5-152-313.00 COMPUTER/OFFICE EQUIPMENT	\$ 790	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
5-152-350.00 OTHER MAINTENANCE	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 93,490</b>	<b>\$ 142,800</b>	<b>\$ 142,800</b>	<b>\$ 131,000</b>	<b>\$ 151,700</b>	<b>\$ -</b>	<b>\$ 151,700</b>	<b>6.2%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>								
5-152-401.00 ELECTRICAL	\$ 46,581	\$ 43,000	\$ 43,000	\$ 40,761	\$ 43,000	\$ -	\$ 43,000	0.0%
5-152-403.00 TELEPHONE	\$ 8,006	\$ 9,900	\$ 9,900	\$ 9,842	\$ 9,900	\$ -	\$ 9,900	0.0%
5-152-404.00 GAS	\$ 5,641	\$ 5,500	\$ 5,500	\$ 4,378	\$ 5,500	\$ -	\$ 5,500	0.0%
5-152-405.00 WATER	\$ 1,749	\$ 1,300	\$ 1,300	\$ 2,088	\$ 1,750	\$ -	\$ 1,750	34.6%
5-152-405.50 DRAINAGE CHARGE	\$ 2,825	\$ 2,900	\$ 2,900	\$ 2,827	\$ 2,900	\$ -	\$ 2,900	0.0%
5-152-406.00 SEWER	\$ 2,059	\$ 1,800	\$ 1,800	\$ 2,152	\$ 2,060	\$ -	\$ 2,060	14.4%
5-152-406.50 GARBAGE	\$ 2,878	\$ 2,750	\$ 2,750	\$ 3,288	\$ 3,000	\$ -	\$ 3,000	9.1%
5-152-406.60 DISPOSAL FEES	\$ 192	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-152-408.10 RENTALS/LEASES-FLEET	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-408.20 RENTALS/LEASES-VERF	\$ 73,091	\$ 10,718	\$ 10,718	\$ 72,193	\$ 72,193	\$ -	\$ 72,193	573.6%
5-152-410.00 PHYSICALS	\$ 2,625	\$ 28,000	\$ 28,000	\$ 24,000	\$ 29,500	\$ -	\$ 29,500	5.4%
5-152-415.00 JANITORIAL SERVICES	\$ 5,737	\$ 6,000	\$ 6,000	\$ 7,900	\$ 8,000	\$ -	\$ 8,000	33.3%
5-152-422.00 CONTRACT LABOR	\$ 9,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-424.00 SERVICE CONTRACTS	\$ 74,856	\$ 78,000	\$ 78,000	\$ 77,000	\$ 80,000	\$ -	\$ 80,000	2.6%
5-152-424.05 BVWACS	\$ 53,306	\$ 49,211	\$ 49,211	\$ 49,211	\$ 51,000	\$ -	\$ 51,000	3.6%
5-152-442.00 CONTRACT MOWING/LANDSCAPING	\$ 1,344	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,600	\$ -	\$ 1,600	6.7%
5-152-450.00 OTHER SERVICES	\$ 1,130	\$ 1,900	\$ 1,900	\$ 3,700	\$ 2,600	\$ -	\$ 2,600	36.8%
<b>TOTAL SERVICES</b>	<b>\$ 291,741</b>	<b>\$ 242,579</b>	<b>\$ 242,579</b>	<b>\$ 301,440</b>	<b>\$ 313,103</b>	<b>\$ -</b>	<b>\$ 313,103</b>	<b>29.1%</b>
<b>NON-CAPITAL ASSETS</b>								
5-152-702.00 BUILDINGS/BUILDING IMPROVEMENT	\$ 6,995	\$ 50,000	\$ 50,000	\$ 38,000	\$ 50,000	\$ -	\$ 50,000	0.0%
5-152-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 12,950	\$ 15,000	\$ 15,000	\$ 13,000	\$ 15,000	\$ -	\$ 15,000	0.0%
5-152-714.00 RADIOS/RADAR/CAMERAS	\$ 1,884	\$ 7,000	\$ 7,000	\$ 7,000	\$ 2,500	\$ -	\$ 2,500	-64.3%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 21,829</b>	<b>\$ 72,000</b>	<b>\$ 72,000</b>	<b>\$ 58,000</b>	<b>\$ 67,500</b>	<b>\$ -</b>	<b>\$ 67,500</b>	<b>-6.3%</b>
<b>CAPITAL</b>								
5-152-813.00 VEHICLES/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 52,000	0.0%
<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>0.0%</b>
<b>SUNDRIES</b>								
5-152-901.00 LIAB/CASUALTY INSURANCE	\$ 16,935	\$ 19,137	\$ 19,137	\$ 19,958	\$ 21,155	\$ -	\$ 21,155	10.6%
5-152-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 27,831	\$ 30,000	\$ 30,000	\$ 25,000	\$ 30,000	\$ -	\$ 30,000	0.0%
5-152-908.10 MILEAGE	\$ 473	\$ 1,500	\$ 1,500	\$ -	\$ 500	\$ -	\$ 500	-66.7%
5-152-908.20 CONTINUING EDUCATION	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%
5-152-929.00 FIRE FIGHTERS' PENSION	\$ 39,060	\$ 58,800	\$ 58,800	\$ 32,000	\$ 42,240	\$ -	\$ 42,240	-28.2%
5-152-930.00 SPECIAL EVENTS	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-939.00 MOVING/HOUSING/INTERIM EXPENSES	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-949.00 UNEMPLOYMENT BENEFITS	\$ 9,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-152-950.00 OTHER SUNDRY	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	-100.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 100,158</b>	<b>\$ 112,737</b>	<b>\$ 112,737</b>	<b>\$ 76,958</b>	<b>\$ 96,895</b>	<b>\$ -</b>	<b>\$ 96,895</b>	<b>-14.1%</b>
<b>FIRE TOTAL</b>	<b>\$ 2,386,367</b>	<b>\$ 2,915,111</b>	<b>\$ 2,915,111</b>	<b>\$ 2,676,287</b>	<b>\$ 3,012,987</b>	<b>\$ 202,785</b>	<b>\$ 3,215,772</b>	<b>10.3%</b>

**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**

<b>ANIMAL CONTROL</b>	<b>FIELD SERVICES</b>	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.
	<b>INTAKE</b>	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.		
<b>PET ADOPTION</b>	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**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
ANIMAL SERVICES MANAGER	<b>1.00</b>	<b>1.00</b>
ANIMAL SERVICES SPECIALIST	<b>1.00</b>	<b>1.00</b>
ANIMAL SERVICES OFFICER	<b>2.00</b>	<b>2.00</b>
ANIMAL SERVICES KENNEL TECHNICIAN	<b>3.00</b>	<b>3.00</b>
PART-TIME ANIMAL SERVICES RECEPTIONIST	<b>-</b>	<b>0.50</b>
	<b>7.00</b>	<b>7.50</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-154-101.00 SALARIES & WAGES	\$ 224,614	\$ 265,869	\$ 265,869	\$ 190,322	\$ 300,619	\$ 300,619	13.1%
5-154-102.00 OVERTIME PAY	\$ 6,939	\$ 7,000	\$ 7,000	\$ 12,656	\$ 7,000	\$ 7,000	0.0%
5-154-103.00 OASDI/MEDICARE	\$ 17,561	\$ 21,564	\$ 21,564	\$ 15,755	\$ 23,149	\$ 23,149	7.4%
5-154-103.02 MATCHING RETIREMENT	\$ 36,471	\$ 47,912	\$ 47,912	\$ 32,787	\$ 53,197	\$ 53,197	11.0%
5-154-105.00 LONGEVITY PAY	\$ 657	\$ 1,200	\$ 1,200	\$ 670	\$ 420	\$ 420	-65.0%
5-154-105.01 AUTO/CERT	\$ -	\$ -	\$ -	\$ -	\$ 1,560	\$ 1,560	0.0%
5-154-105.03 STANDBY	\$ 7,065	\$ 7,600	\$ 7,600	\$ 10,204	\$ 7,600	\$ 7,600	0.0%
5-154-106.00 MEDICAL INSURANCE	\$ 36,951	\$ 53,699	\$ 53,699	\$ 30,960	\$ 74,293	\$ 74,293	38.4%
5-154-106.01 LIFE INSURANCE	\$ 715	\$ 885	\$ 885	\$ 458	\$ 472	\$ 472	-46.6%
5-154-106.02 LONG TERM DISABILITY	\$ 397	\$ 589	\$ 589	\$ 254	\$ 632	\$ 632	7.4%
5-154-107.00 WORKERS' COMPENSATION	\$ 6,787	\$ 6,603	\$ 6,603	\$ 4,229	\$ 5,595	\$ 5,595	-15.3%
5-154-118.00 ACCRUED COMP TIME	\$ 377	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 338,534</b>	<b>\$ 412,919</b>	<b>\$ 412,919</b>	<b>\$ 298,294</b>	<b>\$ 474,537</b>	<b>\$ 474,537</b>	<b>14.9%</b>
<b>SUPPLIES</b>							
5-154-201.00 CHEMICALS	\$ 335	\$ 300	\$ 300	\$ 1,843	\$ -	\$ -	-100.0%
5-154-202.00 FUEL	\$ 6,541	\$ 6,875	\$ 6,875	\$ 4,800	\$ 5,000	\$ 5,000	-27.3%
5-154-203.00 TOOLS/SMALL EQUIPMENT	\$ 1,732	\$ 3,650	\$ 3,650	\$ 3,634	\$ 2,000	\$ 2,000	-45.2%
5-154-204.00 POSTAGE & FREIGHT	\$ 836	\$ 1,000	\$ 1,000	\$ 1,700	\$ 1,596	\$ 1,596	59.6%
5-154-205.00 OFFICE SUPPLIES	\$ 1,918	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,250	\$ 2,250	-25.0%
5-154-206.00 EMPLOYEE RELATIONS	\$ 509	\$ 400	\$ 400	\$ 600	\$ 600	\$ 600	50.0%
5-154-207.00 REPRODUCTION & PRINTING	\$ 560	\$ 1,500	\$ 1,500	\$ 1,200	\$ 950	\$ 950	-36.7%
5-154-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 4,702	\$ 4,200	\$ 4,200	\$ 4,500	\$ 6,202	\$ 6,202	47.7%
5-154-211.00 CLEANING AND JANITORIAL	\$ 9,089	\$ 7,000	\$ 7,000	\$ 1,400	\$ 1,500	\$ 1,500	-78.6%
5-154-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 2,010	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-154-213.00 COMMUNICATIONS EQUIPMENT	\$ 79	\$ -	\$ -	\$ 290	\$ 200	\$ 200	0.0%
5-154-215.00 ANIMAL CONTRL/SHELTER SUPPLIES	\$ 35,182	\$ 35,000	\$ 35,000	\$ 42,000	\$ 35,150	\$ 35,150	0.4%
5-154-221.00 SAFETY/FIRST AID SUPPLIES	\$ 444	\$ 350	\$ 350	\$ 200	\$ 200	\$ 200	-42.9%
5-154-250.00 OTHER SUPPLIES	\$ 288	\$ 500	\$ 500	\$ 600	\$ 500	\$ 500	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 64,225</b>	<b>\$ 63,775</b>	<b>\$ 63,775</b>	<b>\$ 64,767</b>	<b>\$ 56,148</b>	<b>\$ 56,148</b>	<b>-12.0%</b>
<b>MAINTENANCE</b>							
5-154-303.00 VEHICLES/LARGE EQUIPMENT	\$ 2,595	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,250	\$ 2,250	12.5%
5-154-310.00 LAND/GROUNDS	\$ 4	\$ 700	\$ 700	\$ 200	\$ -	\$ -	-100.0%
5-154-312.00 BUILDINGS/APPLIANCES	\$ 4,311	\$ 5,500	\$ 5,500	\$ 4,938	\$ 10,200	\$ 10,200	85.5%
<b>TOTAL MAINTENANCE</b>	<b>\$ 6,910</b>	<b>\$ 8,200</b>	<b>\$ 8,200</b>	<b>\$ 6,638</b>	<b>\$ 12,450</b>	<b>\$ 12,450</b>	<b>51.8%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>							
5-154-401.00 ELECTRICAL	\$ 18,054	\$ 17,500	\$ 17,500	\$ 19,426	\$ 18,496	\$ 18,496	5.7%
5-154-403.00 TELEPHONE	\$ 780	\$ 600	\$ 600	\$ 645	\$ -	\$ -	-100.0%
5-154-404.00 GAS	\$ 7,045	\$ 8,000	\$ 8,000	\$ 4,600	\$ 5,500	\$ 5,500	-31.2%
5-154-405.00 WATER	\$ 3,341	\$ 2,200	\$ 2,200	\$ 4,347	\$ 4,200	\$ 4,200	90.9%
5-154-405.50 DRAINAGE CHARGE	\$ 787	\$ 800	\$ 800	\$ 792	\$ 800	\$ 800	0.0%
5-154-406.00 SEWER	\$ 1,736	\$ 1,000	\$ 1,000	\$ 3,223	\$ 2,500	\$ 2,500	150.0%
5-154-406.60 DISPOSAL FEES	\$ 86	\$ 150	\$ 150	\$ 140	\$ 150	\$ 150	0.0%
5-154-408.20 RENTAL/LEASES-VERF	\$ 7,560	\$ 7,559	\$ 7,559	\$ -	\$ -	\$ -	-100.0%
5-154-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 1,249	\$ 1,000	\$ 1,000	\$ 1,450	\$ 1,424	\$ 1,424	42.4%
5-154-415.00 JANITORIAL SERVICES	\$ 2,400	\$ 1,200	\$ 1,200	\$ 4,800	\$ 3,200	\$ 3,200	166.7%
5-154-416.00 VETERINARIAN SERVICES	\$ 15,168	\$ 17,000	\$ 17,000	\$ 130,000	\$ 70,284	\$ 70,284	313.4%
5-154-417.50 ANIMAL ADOPTION COUPON EXPENSE	\$ 26,836	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	-100.0%
5-154-424.00 SERVICE CONTRACTS	\$ 8,948	\$ 12,500	\$ 12,500	\$ 9,000	\$ 7,000	\$ 7,000	-44.0%
5-154-442.00 CONTRACT MOWING/LANDSCAPING	\$ 2,901	\$ 2,060	\$ 2,060	\$ 2,000	\$ 2,064	\$ 2,064	0.2%
5-154-450.00 OTHER SERVICES	\$ 1,934	\$ 1,500	\$ 1,500	\$ 1,800	\$ 1,500	\$ 1,500	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 98,825</b>	<b>\$ 103,069</b>	<b>\$ 103,069</b>	<b>\$ 182,223</b>	<b>\$ 117,118</b>	<b>\$ 117,118</b>	<b>13.6%</b>
<b>NON-CAPITAL ASSETS</b>							
5-154-702.00 BUILDINGS	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	-100.0%
5-154-714.00 RADIOS/RADAR/CAMERAS	\$ 8,141	\$ 5,969	\$ 5,969	\$ -	\$ -	\$ -	-100.0%
5-154-715.00 OTHER CAPITAL	\$ 1,591	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 9,732</b>	<b>\$ 7,969</b>	<b>\$ 7,969</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>SUNDRIES</b>							
5-154-901.00 LIAB/CASUALTY INSURANCE	\$ 7,054	\$ 7,971	\$ 7,971	\$ 7,895	\$ 8,369	\$ 8,369	5.0%
5-154-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 2,498	\$ 2,200	\$ 2,200	\$ 3,200	\$ 2,200	\$ 2,200	0.0%
5-154-910.00 BOARD/CMTTEE/VOLNTR RELATIONS	\$ 219	\$ 400	\$ 400	\$ 250	\$ 400	\$ 400	0.0%
5-154-950.00 OTHER SUNDRY	\$ 139	\$ 100	\$ 100	\$ 283	\$ 100	\$ 100	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 9,910</b>	<b>\$ 10,671</b>	<b>\$ 10,671</b>	<b>\$ 11,628</b>	<b>\$ 11,069</b>	<b>\$ 11,069</b>	<b>3.7%</b>
<b>ANIMAL SERVICES TOTAL</b>	<b>\$ 528,136</b>	<b>\$ 606,603</b>	<b>\$ 606,603</b>	<b>\$ 563,550</b>	<b>\$ 671,322</b>	<b>\$ 671,322</b>	<b>10.7%</b>

**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**

<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**

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

**Personnel Summary**

	FTE (FULL-TIME-EQUIVILANT) COUNT	
	FY 22-23	FY 23-24
COURT ADMINISTRATOR	1.00	1.00
COURT CLERK II	1.00	1.00
COURT CLERK I	-	1.00
COURT CLERK ASSISTANT II	1.00	-
COURT CLERK ASSISTANT	1.00	1.00
	<b>4.00</b>	<b>4.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-155-101.00 SALARIES & WAGES	\$ 227,120	\$ 226,297	\$ 226,297	\$ 235,135	\$ 237,614	\$ 237,614	5.0%
5-155-102.00 OVERTIME PAY	\$ 172	\$ 500	\$ 500	\$ -	\$ -	\$ -	-100.0%
5-155-103.00 OASDI/MEDICARE	\$ 17,009	\$ 17,781	\$ 17,781	\$ 17,649	\$ 18,664	\$ 18,664	5.0%
5-155-103.02 MATCHING RETIREMENT	\$ 25,930	\$ 30,067	\$ 30,067	\$ 30,341	\$ 42,891	\$ 42,891	42.7%
5-155-105.00 LONGEVITY PAY	\$ 1,028	\$ 1,440	\$ 1,440	\$ 2,097	\$ 1,860	\$ 1,860	29.2%
5-155-105.01 AUTO/CERT	\$ 3,364	\$ 3,900	\$ 3,900	\$ 3,846	\$ 4,500	\$ 4,500	15.4%
5-155-106.00 MEDICAL INSURANCE	\$ 31,569	\$ 36,122	\$ 36,122	\$ 36,122	\$ 38,322	\$ 38,322	6.1%
5-155-106.01 LIFE INSURANCE	\$ 571	\$ 554	\$ 554	\$ 665	\$ 381	\$ 381	-31.2%
5-155-106.02 LONG TERM DISABILITY	\$ 317	\$ 369	\$ 369	\$ 368	\$ 510	\$ 510	38.0%
5-155-107.00 WORKERS' COMPENSATION	\$ 484	\$ 368	\$ 368	\$ 309	\$ 310	\$ 310	-15.8%
5-155-118.00 ACCRUED COMP TIME	\$ 1,450	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 309,014</b>	<b>\$ 317,398</b>	<b>\$ 317,398</b>	<b>\$ 326,532</b>	<b>\$ 345,052</b>	<b>\$ 345,052</b>	<b>8.7%</b>
<b>SUPPLIES</b>							
5-155-204.00 POSTAGE & FREIGHT	\$ 3,794	\$ 4,700	\$ 4,700	\$ 4,000	\$ 4,700	\$ 4,700	0.0%
5-155-205.00 OFFICE SUPPLIES	\$ 956	\$ 2,000	\$ 2,000	\$ 1,800	\$ 2,000	\$ 2,000	0.0%
5-155-206.00 EMPLOYEE RELATIONS	\$ 426	\$ 500	\$ 500	\$ 400	\$ 500	\$ 500	0.0%
5-155-207.00 REPRODUCTION & PRINTING	\$ 3,972	\$ 2,500	\$ 2,500	\$ 3,000	\$ 2,500	\$ 2,500	0.0%
5-155-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ -	\$ 250	\$ 250	\$ 125	\$ 250	\$ 250	0.0%
5-155-209.00 EDUCATIONAL	\$ 255	\$ 250	\$ 250	\$ 100	\$ 250	\$ 250	0.0%
5-155-211.00 CLEANING AND JANITORIAL	\$ 247	\$ 200	\$ 200	\$ 190	\$ 200	\$ 200	0.0%
5-155-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 455	\$ -	\$ -	\$ 221	\$ -	\$ -	0.0%
5-155-213.00 COMMUNICATIONS EQUIPMENT	\$ 468	\$ 650	\$ 650	\$ 119	\$ 650	\$ 650	0.0%
5-155-250.00 OTHER SUPPLIES	\$ 91	\$ 50	\$ 50	\$ 23	\$ 50	\$ 50	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 10,664</b>	<b>\$ 11,100</b>	<b>\$ 11,100</b>	<b>\$ 9,978</b>	<b>\$ 11,100</b>	<b>\$ 11,100</b>	<b>0.0%</b>
<b>MAINTENANCE</b>							
5-155-303.00 VEHICLES/LARGE EQUIPMENT	\$ 50	\$ 150	\$ 150	\$ 700	\$ 150	\$ 150	0.0%
5-155-312.00 BUILDING MAINTENANCE	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 115</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 700</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>0.0%</b>
<b>SERVICES</b>							
5-155-403.00 TELEPHONE	\$ 530	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650	0.0%
5-155-419.00 LEGAL FEES	\$ 28,290	\$ 42,000	\$ 42,000	\$ 32,000	\$ 42,000	\$ 42,000	0.0%
5-155-424.00 SERVICE CONTRACTS	\$ 30,399	\$ 25,500	\$ 25,500	\$ 25,000	\$ 25,500	\$ 25,500	0.0%
5-155-450.00 OTHER SERVICES	\$ 214	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 59,433</b>	<b>\$ 68,250</b>	<b>\$ 68,250</b>	<b>\$ 57,750</b>	<b>\$ 68,250</b>	<b>\$ 68,250</b>	<b>0.0%</b>
<b>SUNDRIES</b>							
5-155-901.00 LIAB/CASUALTY INSURANCE	\$ 683	\$ 772	\$ 772	\$ 302	\$ 320	\$ 320	-58.5%
5-155-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 2,862	\$ 5,000	\$ 5,000	\$ 5,840	\$ 5,000	\$ 5,000	0.0%
5-155-908.10 MILEAGE	\$ 1,042	\$ 2,100	\$ 2,100	\$ 2,000	\$ 2,100	\$ 2,100	0.0%
5-155-949.00 UNEMPLOYMENT BENEFITS	\$ 4,370	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-155-950.00 OTHER SUNDRY	\$ 172	\$ 150	\$ 150	\$ 100	\$ 150	\$ 150	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 9,129</b>	<b>\$ 8,022</b>	<b>\$ 8,022</b>	<b>\$ 8,242</b>	<b>\$ 7,570</b>	<b>\$ 7,570</b>	<b>-5.6%</b>
<b>MUNICIPAL COURT TOTAL</b>	<b>\$ 388,355</b>	<b>\$ 404,919</b>	<b>\$ 404,919</b>	<b>\$ 403,202</b>	<b>\$ 432,122</b>	<b>\$ 432,122</b>	<b>6.7%</b>

**Dept 167 General Government Services**

The General Government Services Department provides managerial oversight for Maintenance (Fund 131), Streets (Fund 141), Parks & Recreation (Fund 144), Aquatics (Fund 149), Sanitation departments (Fund 106) and Drainage Fund (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</b> (FUND 131)	<ul style="list-style-type: none"> <li>• FACILITY MAINTENANCE PROGRAM</li> <li>• VEHICLE MAINTENANCE PROGRAM</li> </ul>
	<b>STREETS</b> (FUND 141)	<ul style="list-style-type: none"> <li>▣ STREET PROGRAM</li> <li>▣ DRAINAGE PROGRAM</li> </ul>
	<b>PARKS &amp; RECREATION</b> (FUND 144)	<ul style="list-style-type: none"> <li>• PARKS MAINTENANCE PROGRAM</li> <li>• RECREATION PROGRAM</li> <li>• SPORTS TOURISM PROGRAM</li> </ul>
	<b>AQUATIC CENTER</b> (FUND 149)	<ul style="list-style-type: none"> <li>• POOL FACILITIES</li> <li>• RECREATION &amp; SAFETY PROGRAMS</li> <li>• PARK CENTRAL</li> </ul>
	<b>SANITATION</b> (FUND 106)	<ul style="list-style-type: none"> <li>• RESIDENTIAL COLLECTION</li> <li>• COMMERCIAL COLLECTION</li> </ul>
	<b>DRAINAGE</b> (FUND 107)	<ul style="list-style-type: none"> <li>▣ DRAINAGE PROGRAM</li> </ul>

**Goals and Objectives**

	<b>PLAN 2040 GOAL</b>
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;	<i>GC1-PR1-T1-T3</i>
➤ Review and monitor work order systems on a weekly basis for Streets, Maintenance, and Parks and Recreation;	<i>GC1-PR1-T1-T3</i>
➤ 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;	<i>GC1-PR1-T1-T3</i>
➤ Represent each of these departments in the plan review process associated with new development throughout Brenham; and	<i>GC1-PR1-T1-T3</i>
➤ Review quarterly financials and trends within the above departments to ensure we are maintaining budget expectations.	<i>GC1</i>

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
DIRECTOR OF PUBLIC WORKS	<b>1.00</b>	<b>1.00</b>
PURCHASING AND CENTRAL FLEET SUPERVISOR	<b>1.00</b>	<b>0.50</b>
EXECUTIVE ADMINISTRATIVE ASSISTANT	<b>-</b>	<b>1.00</b>
	<b>2.00</b>	<b>2.50</b>



	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-167-101.00 SALARIES & WAGES	\$ 151,221	\$ 200,115	\$ 200,115	\$ 210,511	\$ 220,479	\$ 220,479	10.2%
5-167-103.00 OASDI/MEDICARE	\$ 12,229	\$ 15,892	\$ 15,892	\$ 16,159	\$ 17,486	\$ 17,486	10.0%
5-167-103.02 MATCHING RETIREMENT	\$ 26,293	\$ 35,274	\$ 35,274	\$ 35,041	\$ 40,184	\$ 40,184	13.9%
5-167-105.00 LONGEVITY PAY	\$ 1,806	\$ 1,260	\$ 1,260	\$ 2,496	\$ 1,320	\$ 1,320	4.8%
5-167-105.01 AUTO/CERT	\$ 10,863	\$ 6,000	\$ 6,000	\$ 5,687	\$ 6,780	\$ 6,780	13.0%
5-167-106.00 MEDICAL INSURANCE	\$ 14,337	\$ 27,334	\$ 27,334	\$ 26,422	\$ 23,199	\$ 23,199	-15.1%
5-167-106.01 LIFE INSURANCE	\$ 524	\$ 649	\$ 649	\$ 888	\$ 357	\$ 357	-45.0%
5-167-106.02 LONG TERM DISABILITY	\$ 292	\$ 433	\$ 433	\$ 494	\$ 478	\$ 478	10.3%
5-167-107.00 WORKERS' COMPENSATION	\$ 314	\$ 1,304	\$ 1,304	\$ 283	\$ 291	\$ 291	-77.7%
5-167-118.00 ACCRUED COMP TIME	\$ 2,484	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 220,363</b>	<b>\$ 288,262</b>	<b>\$ 288,262</b>	<b>\$ 297,980</b>	<b>\$ 310,574</b>	<b>\$ 310,574</b>	<b>7.7%</b>
<b>SUPPLIES</b>							
5-167-202.00 FUEL	\$ 37	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
5-167-204.00 POSTAGE & FREIGHT	\$ 317	\$ 130	\$ 130	\$ 100	\$ 130	\$ 130	0.0%
5-167-205.00 OFFICE SUPPLIES	\$ 439	\$ 200	\$ 200	\$ 125	\$ 200	\$ 200	0.0%
5-167-206.00 EMPLOYEE RELATIONS	\$ 239	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
5-167-207.00 REPRODUCTION & PRINTING	\$ 75	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%
5-167-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 219	\$ 450	\$ 450	\$ 350	\$ 450	\$ 450	0.0%
5-167-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 1,047	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-167-213.00 COMMUNICATIONS EQUIPMENT	\$ -	\$ 300	\$ 300	\$ 100	\$ 100	\$ 100	-66.7%
5-167-250.00 OTHER SUPPLIES	\$ -	\$ 100	\$ 100	\$ 175	\$ 100	\$ 100	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 2,373</b>	<b>\$ 1,580</b>	<b>\$ 1,580</b>	<b>\$ 1,250</b>	<b>\$ 1,380</b>	<b>\$ 1,380</b>	<b>-12.7%</b>
<b>SERVICES</b>							
5-167-402.00 AUDITS/CONSULTANTS FEES	\$ 1,130	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	-50.0%
5-167-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 453	\$ 1,000	\$ 1,000	\$ 600	\$ 500	\$ 500	-50.0%
5-167-424.00 SERVICE CONTRACTS	\$ 12,076	\$ 12,698	\$ 12,698	\$ 13,000	\$ 13,080	\$ 13,080	3.0%
5-167-450.00 OTHER SERVICES	\$ -	\$ 200	\$ 200	\$ 100	\$ 100	\$ 100	-50.0%
<b>TOTAL SERVICES</b>	<b>\$ 13,659</b>	<b>\$ 18,898</b>	<b>\$ 18,898</b>	<b>\$ 16,200</b>	<b>\$ 16,180</b>	<b>\$ 16,180</b>	<b>-14.4%</b>
<b>NON-CAPITAL ASSETS</b>							
5-167-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 3,219	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPTIAL ASSETS</b>	<b>\$ 3,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>SUNDRIES</b>							
5-167-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,492	\$ 2,500	\$ 2,500	\$ 200	\$ 1,500	\$ 1,500	-40.0%
5-167-908.10 MILEAGE	\$ 239	\$ 240	\$ 240	\$ 75	\$ 100	\$ 100	-58.3%
<b>TOTAL SUNDRIES</b>	<b>\$ 1,731</b>	<b>\$ 2,740</b>	<b>\$ 2,740</b>	<b>\$ 275</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>-41.6%</b>
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 241,345</b>	<b>\$ 311,480</b>	<b>\$ 311,480</b>	<b>\$ 315,705</b>	<b>\$ 329,734</b>	<b>\$ 329,734</b>	<b>5.9%</b>

INFORMATION TECHNOLOGY

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

OPERATIONS	INFRASTRUCTURE	COMPUTER	SERVICES - Set up and maintain physical and virtual servers. Decommission old servers.
			STORAGE - Manage data storage disks and systems.
			UPDATE - Servers on supported operating systems; manual Microsoft updates during outages.
		NETWORK	BACKUP - Regularly takes backup snapshots of server data and store offsite.
			HARDWARE - Maintain core network devices, including routers, firewalls, switches.
			TELECOM - Maintain wireline telephone services and Internet circuits.
			CABLING - Install and maintain fiber optic and copper data cable.
			COORDINATE - Coordinate network changes with various interconnected outside agencies.
			WIRELESS - Maintain Wi-Fi, point-to-multipoint, and point-to-point networks.
	LIFECYCLE	CAMERAS - Install and replace surveillance cameras and manage video recording system.	
		PHONE SYSTEM - Configure and maintain Voice-over-IP phone system.	
		REPLACEMENT PROGRAM - Track computer hardware age and maintain replacement schedule. Purchase and install replacement hardware annually.	
		BUDGET - Provide budgetary information to all departments regarding their specific equipment replacements and for departments looking to add equipment.	
SOFTWARE	DESKTOPS - Install operating system upgrades and distribute new versions of software.		
	IMPLEMENT - Plan and implement new software for departments as requested.		
	CONFIGURE - Adding and removing user accounts, modifying access permissions, etc.		
	MANAGE - Hosted software, such as spam filter, email archiving, and Office 365.		
	CONTRACTS - Manage and renew support and maintenance contracts for core software.		
	LICENSES - Track core software licenses in order to maintain compliance and annual budget.		
SECURITY	EDUCATE - Distribute information about best cybersecurity practices.		
	MALWARE - Maintain centrally managed antivirus software on all Windows devices and require regular definition updates.		
	PATCH - Push Microsoft updates to PCs regularly, including critical and security patches.		
MONITOR	HARDWARE - Monitor for critical component failures, excessive heat, or insufficient capacity.		
	NETWORK - Monitor for network outages and capacity alarms.		
	BACKUPS - Investigate server backup failures and warning messages.		
	PHONE SYSTEM - Log activity and provide statistics. Review usage to ensure adequate capacity.		
	THREATS - Monitor antivirus system, intrusion prevention system, and web filter for symptoms of malware or other security threats.		
DOCUMENT	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.		
SUPPORT	SUPPORT DESK - Provide technology assistance to employees during business hours. Respond to hardware and software failures. Assist with several general use software applications.		
	AFTER HOURS - Administrators provide after-hours emergency assistance.		
	OUTAGES - 24/7 response to significant system outages or issues.		

**Goals and Objectives**

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

**Personnel Summary**

	<b>FTE (FULL-TIME-EQUIVILANT) COUNT</b>	
	<b>FY 22-23</b>	<b>FY 23-24</b>
IT MANAGER	<b>1.00</b>	<b>1.00</b>
IT INFRASTRUCTURE ADMINISTRATOR	<b>1.00</b>	<b>1.00</b>
IT SYSTEMS ADMINISTRATOR II	<b>1.00</b>	<b>1.00</b>
IT SECURITY ADMINISTRATOR	<b>1.00</b>	<b>1.00</b>
IT TECHNICIAN	<b>2.00</b>	<b>2.00</b>
	<b>6.00</b>	<b>6.00</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	SUPPLEMENTAL 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>EXPENDITURES</b>								
<b>PERSONNEL</b>								
5-172-101.00 SALARIES & WAGES	\$ 296,675	\$ 378,181	\$ 378,181	\$ 274,158	\$ 399,346	\$ -	\$ 399,346	5.6%
5-172-102.00 OVERTIME PAY	\$ 744	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	-100.0%
5-172-103.00 OASDI/MEDICARE	\$ 22,990	\$ 29,560	\$ 29,560	\$ 20,455	\$ 31,193	\$ -	\$ 31,193	5.5%
5-172-103.02 MATCHING RETIREMENT	\$ 46,808	\$ 65,679	\$ 65,679	\$ 48,059	\$ 71,682	\$ -	\$ 71,682	9.1%
5-172-105.00 LONGEVITY PAY	\$ 1,213	\$ 1,440	\$ 1,440	\$ 1,998	\$ 1,620	\$ -	\$ 1,620	12.5%
5-172-105.01 AUTO/CERT	\$ 6,017	\$ 6,000	\$ 6,000	\$ 5,918	\$ 6,780	\$ -	\$ 6,780	13.0%
5-172-106.00 MEDICAL INSURANCE	\$ 43,444	\$ 59,095	\$ 59,095	\$ 48,161	\$ 74,293	\$ -	\$ 74,293	25.7%
5-172-106.01 LIFE INSURANCE	\$ 978	\$ 1,209	\$ 1,209	\$ 1,163	\$ 636	\$ -	\$ 636	-47.4%
5-172-106.02 LONG TERM DISABILITY	\$ 537	\$ 807	\$ 807	\$ 636	\$ 852	\$ -	\$ 852	5.6%
5-172-107.00 WORKERS' COMPENSATION	\$ 1,490	\$ 1,644	\$ 1,644	\$ 979	\$ 1,390	\$ -	\$ 1,390	-15.4%
5-172-118.00 ACCRUED COMP TIME	\$ (1,984)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 418,912</b>	<b>\$ 544,115</b>	<b>\$ 544,115</b>	<b>\$ 401,528</b>	<b>\$ 587,792</b>	<b>\$ -</b>	<b>\$ 587,792</b>	<b>8.0%</b>
<b>SUPPLIES</b>								
5-172-202.00 FUEL	\$ 775	\$ 650	\$ 650	\$ 450	\$ 600	\$ -	\$ 600	-7.7%
5-172-203.00 TOOLS/SMALL EQUIPMENT	\$ 70	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-172-204.00 POSTAGE & FREIGHT	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -	\$ 50	0.0%
5-172-205.00 OFFICE SUPPLIES	\$ 1,110	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-172-206.00 EMPLOYEE RELATIONS	\$ 979	\$ 960	\$ 960	\$ 740	\$ 740	\$ -	\$ 740	-22.9%
5-172-207.00 REPRODUCTION & PRINTING	\$ 74	\$ 100	\$ 100	\$ 300	\$ 200	\$ -	\$ 200	100.0%
5-172-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 913	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0.0%
5-172-209.00 EDUCATIONAL	\$ -	\$ 125	\$ 125	\$ -	\$ 125	\$ -	\$ 125	0.0%
5-172-211.00 CLEANING & JANITORIAL	\$ 13	\$ 50	\$ 50	\$ 100	\$ 65	\$ -	\$ 65	30.0%
5-172-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 5,071	\$ 24,000	\$ 24,000	\$ 21,975	\$ 52,200	\$ -	\$ 52,200	117.5%
5-172-213.00 COMMUNICATIONS EQUIPMENT	\$ 1,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-172-250.00 OTHER SUPPLIES	\$ 1,265	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$ 12,176</b>	<b>\$ 28,835</b>	<b>\$ 28,835</b>	<b>\$ 26,515</b>	<b>\$ 56,880</b>	<b>\$ -</b>	<b>\$ 56,880</b>	<b>97.3%</b>
<b>MAINTENANCE</b>								
5-172-301.00 UTILITY LINES	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	0.0%
5-172-303.00 VEHICLES/LARGE EQUIPMENT	\$ 175	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 175</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>0.0%</b>
<b>SERVICES</b>								
5-172-402.80 SPECIAL SERVICES	\$ 7,203	\$ 5,900	\$ 5,900	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	-15.3%
5-172-403.00 TELEPHONE	\$ 23,821	\$ 26,004	\$ 26,004	\$ 19,995	\$ 22,296	\$ -	\$ 22,296	-14.3%
5-172-424.00 SERVICE CONTRACTS	\$ 94,283	\$ 139,580	\$ 139,580	\$ 123,211	\$ 142,190	\$ 145,000	\$ 287,190	105.8%
5-172-450.00 OTHER SERVICES	\$ 8	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 15	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 125,315</b>	<b>\$ 171,484</b>	<b>\$ 171,484</b>	<b>\$ 148,206</b>	<b>\$ 169,501</b>	<b>\$ 145,000</b>	<b>\$ 314,501</b>	<b>83.4%</b>
<b>NON-CAPITAL ASSETS</b>								
5-172-710.00 MACHINERY/EQUIPMENT	\$ 1,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-172-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 53,385	\$ 36,000	\$ 36,000	\$ 51,050	\$ 18,000	\$ -	\$ 18,000	-50.0%
5-172-714.00 RADIO/RADAR/CAMERAS	\$ -	\$ 24,500	\$ 24,500	\$ 24,121	\$ -	\$ -	\$ -	-100.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 55,309</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>	<b>\$ 75,171</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>-70.2%</b>
<b>SUNDRIES</b>								
5-172-901.00 LIAB/CASUALTY INSURANCE	\$ 683	\$ 750	\$ 772	\$ 715	\$ 758	\$ -	\$ 758	-1.8%
5-172-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 8,017	\$ 10,000	\$ 10,000	\$ 4,000	\$ 10,000	\$ -	\$ 10,000	0.0%
5-172-908.10 MILEAGE	\$ 458	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	\$ 450	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 9,158</b>	<b>\$ 11,200</b>	<b>\$ 11,222</b>	<b>\$ 5,165</b>	<b>\$ 11,208</b>	<b>\$ -</b>	<b>\$ 11,208</b>	<b>-0.1%</b>
<b>INFORMATION TECHNOLOGY TOTAL</b>	<b>\$ 621,045</b>	<b>\$ 819,134</b>	<b>\$ 819,156</b>	<b>\$ 659,585</b>	<b>\$ 846,381</b>	<b>\$ 145,000</b>	<b>\$ 991,381</b>	<b>21.0%</b>



# Utility Funds



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# ELECTRIC FUND

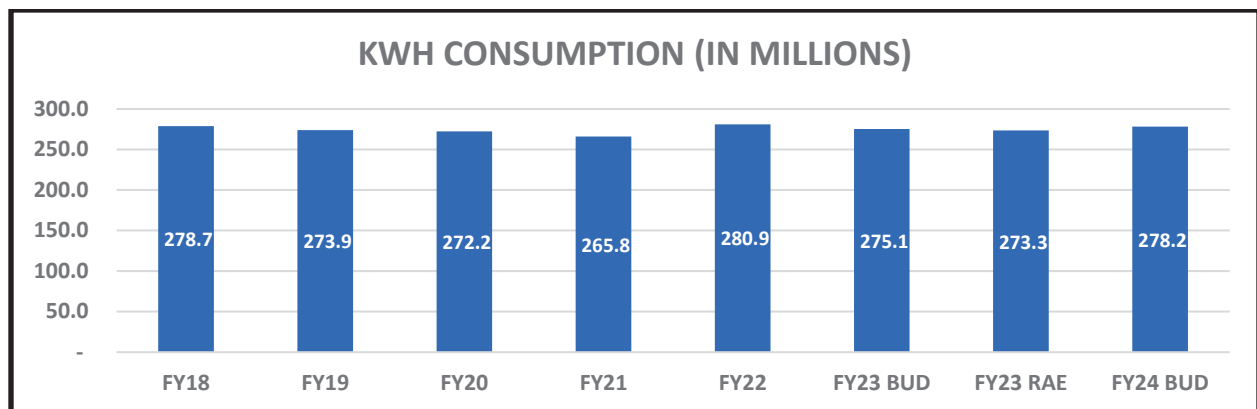
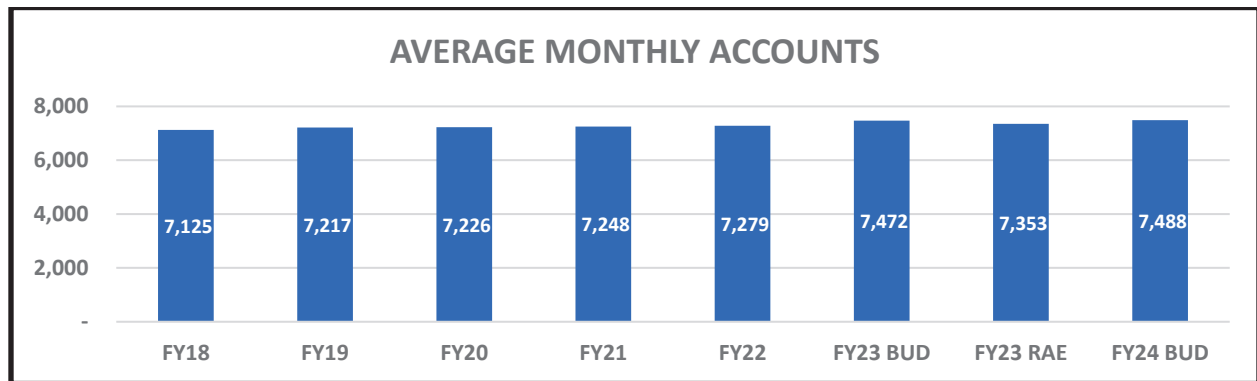
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### INTRODUCTION - ELECTRIC FUND V3.0

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

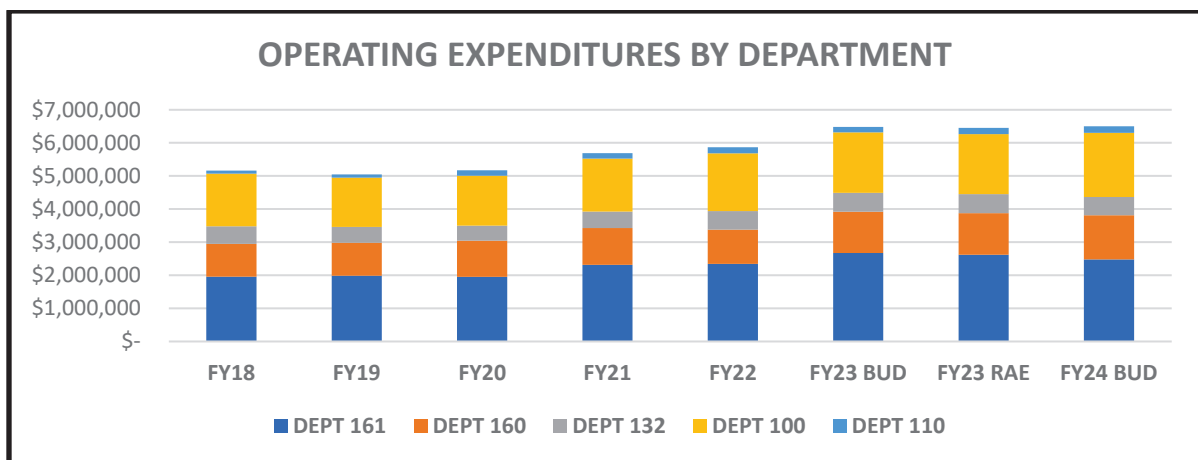
### FUND 102 - ELECTRIC DISTRIBUTION FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Distribution Revenues – \$7.5 million in operating revenues are projected for the FY24 Proposed Budget. This is an increase of \$200,227 or 2.7 percent over the FY23 Budget. These revenues are used to cover distribution operating costs, debt service payments, General Fund franchise fees and transfers to the General Fund for shared service costs. Consumption revenues account for 89 percent of operating revenues and are determined by electric rates and consumer demand measured in kWh. Electric rates were last increased 4.8 percent on October 1, 2021. No electric rate changes are planned for the next fiscal year. A budget-to-budget (B2B) increase in consumption revenue is projected for the FY24 Proposed Budget. Revenue drivers include:
  - An increase in average monthly accounts due to new residential and commercial development
  - An increase of 4.9 million in kWh consumption, primarily from new large commercial development, such as Academy



- Distribution Operating Expenditures – The FY24 Proposed Budget includes \$6.3 million in operating expenditures. This is an increase of \$37,269 or 0.6 percent over the FY23 Budget.

There are three (3) primary operating department budgets with staff: Department 132 – Utility Billing/Customer Service, Department 160 – Public Utilities Administration, and Department 161 – Electric. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees (and debt service) are budgeted. Department 110 includes budgets for credit card fees (other sundry), inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in distribution revenues on the financial statement. Of the three (3) primary operating departments, Department 161 – Electric has the largest operating department budget at \$2.5 million or 39 percent of operating expenditures. The operating budgets for Departments 160 and 132 are \$1.3 million and \$556,393, respectively.



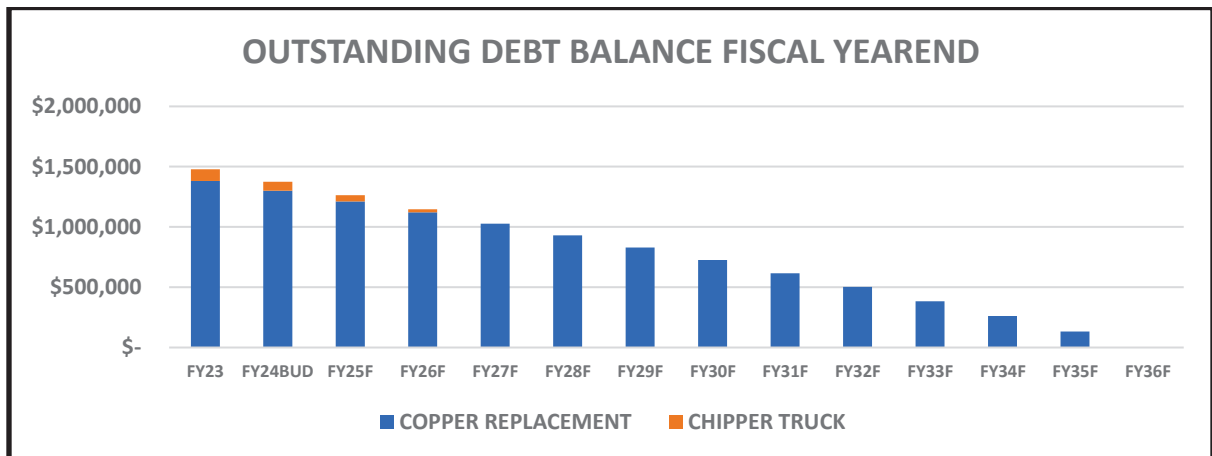
The largest operating expenditure is for personnel which is 41 percent of the operating expenditure budget, followed by franchise fees (28 percent), capital (12 percent), contractual services (8 percent), miscellaneous (4 percent), supplies (4 percent), and maintenance (3 percent). Franchise fees are calculated at 7 percent of consumption (kWh) distribution revenues AND the revenues billed for recovery of the power supply (LCRA) costs budgeted in Fund 122. Capital appearing in the Fund 102 operating budget is revenue or reserve (not debt) funded. After FY22, debt or grant funded capital is budgeted in Fund 132. In addition, pre-funding for large vehicles/equipment taking multiple years may be budgeted in Fund 132 (similar to VEF for General Fund).

Expenditure drivers (B2B) include:

- An increase in personnel costs of \$1,301 with savings from a reduction in 1.0 FTE in Department 161 offsetting market-based salary increases made in that department in FY23
- An increase of \$3,761 in supplies expenditures, primarily from timing of computer replacements
- An increase of \$79,600 in maintenance budgets with restart of the Pole Maintenance Program (\$61,000) and Infrared Inspections (\$10,000) in Department 161 budget
- An increase in contractual services budget of \$12,978 with increases in Tyler Technology (INCODE) charges in Department 132 and added subscriptions for DOFORMS in Department 160

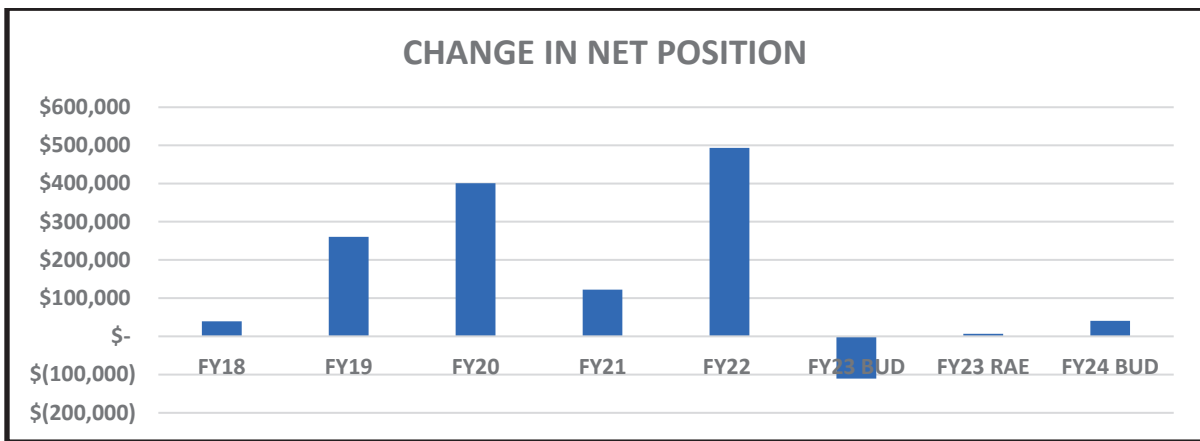


- A decrease of (\$227,933) in revenue funded capital projects in Department 161 with costs associated with Market Square development mainly funded in FY23 and pre-funding for one-half the cost of a Digger Derrick replacement (\$219,503) accounted for as a transfer-out to Fund 132 instead of a capital expenditure in Department 161
  - An increase of \$122,127 in franchise fees paid to the General Fund from higher billed consumption and higher electric supply pass-through costs
  - A small increase in miscellaneous budget of \$45,435 for credit card fees in Department 110 and higher insurance costs for FY24
- Distribution Non-Operating Revenues (Expenditures) – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as, interest earnings on investments and rental income. In 2016, \$2.1 million in 20-year certificates of obligation were issued in the Electric Fund for the replacement of outdated copper conductor by outside contractor. The current outstanding balance is \$1.4 million. The debt matures in FY36. The FY24 Proposed Budget shows \$105,718 in net expenditures because interest income (higher interest rates) exceeds debt payments. This is a favorable variance on a B2B basis of \$142,981. Budget drivers include:
    - A small decrease in debt service payments of (\$8,782)
    - Higher investment income from CDs and other investments offsetting a decrease in miscellaneous revenues



- Transfers In (Out) – The Gas, Water, Wastewater and Sanitation Funds reimburse via transfers-into the Electric Fund a portion of Department 132 and Department 160 budgets for services provided by these departments for non-electric services, such as, line locates, GIS, SCADA, administrative oversight, billing, and customer service. In a like manner, each utility transfers-out to the General Fund an allocated portion of General Fund department costs for finance, IT, purchasing, HR, and administrative oversight services. For the FY24 Proposed Electric Fund Budget there is (\$1.3) million in net transfers-out which is \$165,588 higher than FY23 Budget. B2B drivers include:

- An increase of \$12,951 in transfers-in from gas, water and wastewater utilities to the Electric Fund due to an increase in budgets for Departments 132 and 160, offset by a (\$11,233) decrease in the Sanitation Fund transfer-in
  - A \$75,000 reduction in the Electric Fund transfer-out to the General Fund which is part of an annually recurring process over the next 10 years to align with the true cost-of-service support received by General Fund departments
  - A \$219,503 transfer-out to Fund 132 for the pre-funding of one-half the replacement cost for a digger derrick with a 2-year order lead time
- Change In Net Position – With expenditures exceeding revenues, there is an increase in net position of \$29,560 in the FY24 Proposed Electric Distribution Fund Budget.



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

- Revenues & Expenditures – \$18.7 million in revenues and expenditures are projected for the FY24 Proposed Electric Power Supply Fund Budget. Revenues billed and received from electric customers are used to recover electric power supply costs invoiced by the Lower Colorado River Authority (LCRA). Supply costs include generation costs, transmission costs, ERCOT fees and other LCRA service charges. Supply costs and related billed pass-through revenues are expected to increase on a budget-to-budget basis 9.9 percent. The increase is driven by higher generation (fuel) costs and an increase in kWh purchases for new development.

**FUND 132 - ELECTRIC CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS**

- Transfer-In – The FY24 budget includes a transfer-in from the Electric Fund (102) for one-half the purchase cost of a replacement digger derrick with expected delivery in FY25. The remaining one-half of the purchase price will be budgeted in FY25 Budget.

**CITY OF BRENHAM  
ELECTRIC FUND 102 - OPERATIONS  
FINANCIALS - FY24 BUDGET**

IN/\$	FY20					FY21		FY22		FY23		FY23 RAE		FY24		B2B VAR FAV/(UNFAV)	
						BUD (O)	BUD (A)	BUD (O)	BUD (A)	BUD (O)	BUD (A)			\$	%		
<b>OPERATING REVENUES</b>																	
CHARGES FOR SERVICES	6,491,552	6,887,603	7,411,421			7,329,286	7,329,286	7,329,286	7,314,268	7,529,513	7,314,268			200,227	2.7%		
<b>TOTAL REVENUES</b>	6,491,552	6,887,603	7,411,421			7,329,286	7,329,286	7,329,286	7,314,268	7,529,513	7,314,268			200,227	2.7%		
<b>OPERATING EXPENDITURES</b>																	
SALARIES	1,948,646	2,246,229	2,296,858			2,606,720	2,606,720	2,606,720	2,519,956	2,608,021	2,519,956			(1,301)	0.0%		
SUPPLIES	194,735	187,252	249,850			223,417	223,417	223,417	191,007	227,178	191,007			(3,761)	-1.7%		
MAINTENANCE	74,301	105,787	138,043			121,700	121,700	121,700	143,608	201,300	143,608			(79,600)	-65.4%		
CONTRACTUAL SERVICES	388,178	454,967	515,925			495,361	495,361	495,361	581,078	508,339	581,078			(12,978)	-2.6%		
CAPITAL OUTLAY	738,143	886,313	653,584			985,059	985,059	985,059	985,641	757,126	985,641			227,933	23.1%		
GROSS REVENUE TAX	1,371,424	1,460,700	1,603,662			1,654,860	1,654,860	1,654,860	1,652,987	1,776,987	1,652,987			(122,127)	-7.4%		
MISCELLANEOUS	296,577	209,280	247,017			221,478	221,478	221,478	263,152	266,913	263,152			(45,435)	-20.5%		
<b>TOTAL OPERATING EXPENDITURES</b>	5,012,005	5,550,528	5,704,940			6,308,595	6,308,595	6,308,595	6,337,429	6,345,864	6,337,429			(37,269)	-0.6%		
<b>OPERATING INCOME (LOSS)</b>	1,479,546	1,337,075	1,706,481			1,020,691	1,020,691	1,020,691	976,838	1,183,649	976,838			162,958	16.0%		
<b>NONOPERATING REVENUES (EXPENDITURES)</b>																	
DEBT SERVICE:																	
INT/FISCAL CHARGES (FEB & AUG)	(65,162)	(62,997)	(60,737)			(66,204)	(66,204)	(66,204)	(61,492)	(60,062)	(61,492)			6,142	-9.3%		
PRINCIPAL RETIREMENT (AUG)	(72,194)	(75,332)	(78,471)			(106,778)	(106,778)	(106,778)	(102,708)	(104,138)	(102,708)			2,640	-2.5%		
ISSUANCE COSTS	-	-	-			-	-	-	-	-	-			-	0.0%		
INTERGOVERNMENTAL (NET FEMA)	115,148	-	-			-	-	-	-	-	-			-	0.0%		
INVESTMENT INCOME (NET BOND INT)	145,071	129,377	131,783			108,845	108,845	108,845	226,209	251,079	226,209			142,234	130.7%		
GAIN ON SALE OF CAPITAL ASSETS	-	-	-			-	-	-	-	-	-			-	0.0%		
MISCELLANEOUS, NET	57,024	37,249	43,283			26,874	26,874	26,874	49,117	18,838	49,117			(8,036)	-29.9%		
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	179,886	28,297	35,857			(37,263)	(37,263)	(37,263)	111,125	105,718	111,125			142,981	-383.7%		
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	1,659,432	1,365,372	1,742,338			983,428	983,428	983,428	1,087,964	1,289,367	1,087,964			305,939	31.1%		
TRANSFERS IN	626,453	585,204	598,147			682,113	682,113	682,113	679,853	661,480	679,853			(20,633)	-3.0%		
TRANSFERS OUT	(1,885,287)	(1,828,192)	(1,847,156)			(1,776,332)	(1,776,332)	(1,776,332)	(1,761,351)	(1,921,287)	(1,761,351)			(144,955)	8.2%		
<b>TOTAL TRANSFERS IN/(OUT)</b>	(1,258,834)	(1,242,988)	(1,249,009)			(1,094,219)	(1,094,219)	(1,094,219)	(1,081,498)	(1,259,807)	(1,081,498)			(165,588)	15.1%		
<b>CHANGE IN NET POSITION OPERATIONS</b>	400,598	122,384	493,329			(110,791)	(110,791)	(110,791)	6,466	29,560	6,466			140,351	-126.7%		
<b>WORKING CAPITAL</b>	10,768,251	9,667,761	9,845,858			9,735,067	9,735,067	9,735,067	9,435,974	9,686,922	9,435,974			(48,145)	-0.5%		

**CITY OF BRENHAM  
ELECTRIC FUND 102 - REVENUES  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		%
					BUD (O)	BUD (A)		BUD (O)	BUD (O)	
4-533.00	GRANT REVENUE-FEMA	115,148	-	-	-	-	-	-	-	NA
4-601.00	ELECTRIC UTIL REVENUES	5,936,200	6,269,128	6,675,384	6,627,728	6,627,728	6,548,826	6,681,596	(53,868)	-0.8%
4-601.05	AVERAGE MONTHLY PAYMENT	(1,447)	67	(10,322)	(441)	(441)	5,486	5,486	(5,927)	NA
4-601.50	UTILITY OVERPAYMENTS	-	-	-	-	-	-	-	-	NA
4-606.00	SECURITY LIGHTS	48,376	49,769	49,526	49,373	49,373	49,776	49,442	(69)	-0.1%
4-606.10	CITY STREET LIGHTS	-	-	-	-	-	-	-	-	NA
4-608.00	FORFEITED DISC & PENALTIES	175,385	266,588	373,792	356,342	356,342	344,951	344,951	11,391	3.2%
4-609.00	RECONNECT FEES	-	-	-	-	-	-	-	-	NA
4-610.00	ELECTRIC FUEL ADJUSTMENT	-	-	-	-	-	-	-	-	NA
4-611.00	ELECTRIC PCRF	-	-	-	-	-	-	-	-	NA
4-614.00	APPLICATION FEES	-	-	-	-	-	375	7,200	(7,200)	NA
4-616.00	DISCONNECT/CONNECT FEES	-	-	-	-	-	2,250	4,800	(4,800)	NA
4-618.00	CONNECT/TRANSFER FEE	41,515	52,520	65,740	53,270	53,270	61,835	63,072	(9,802)	-18.4%
4-619.00	INACCESSIBLE METERS	-	-	-	-	-	-	-	-	NA
4-630.40	BILLING FEES-SANITATION	27,283	61,127	62,777	64,044	64,044	73,292	74,584	(10,540)	-16.5%
4-632.00	STATE SALES TAX	92,592	80,124	66,774	74,086	74,086	61,328	66,774	7,312	9.9%
4-640.00	INSUFFICIENT CHECK CHARGE	1,525	1,325	1,300	1,500	1,500	1,275	1,300	200	13.3%
4-642.00	DEVELOPERS CONTRIBUTION	-	-	-	-	-	51,798	110,000	(110,000)	NA
4-650.00	CUSTOMER REPAIR & REPLACE	6,010	14,435	17,501	15,287	15,287	20,825	25,000	(9,713)	-63.5%
4-655.00	LINE TAPS	1,420	1,940	4,553	1,940	1,940	13,740	18,850	(16,910)	-871.6%
4-660.00	POLE LINE RENTAL	139,896	72,852	71,472	72,852	72,852	70,757	70,757	2,095	2.9%
4-670.00	TRANSMISSION LEASE	-	-	-	-	-	-	-	-	NA
4-685.00	SURGE PROTECTORS INSTALLED	-	-	-	-	-	-	-	-	NA
4-690.00	MISCELLANEOUS UTIL REVENUE	22,423	18,921	35,459	20,305	20,305	11,302	11,302	9,003	44.3%
4-696.00	INTERGOVT'L - FIBER NETWORK	32,724	23,427	24,399	23,000	23,000	24,399	24,399	(1,399)	-6.1%
4-706.00	LCRA RATE REFUND	-	-	-	-	-	-	-	-	NA
4-710.00	INTEREST EARNED	62,454	54,708	45,907	31,168	31,168	45,034	45,907	(14,739)	-47.3%
4-710.10	REALIZED LOSS/GAIN INVESTMENTS	-	-	-	-	-	-	-	-	NA
4-710.20	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	-	NA
4-710.30	INTEREST-TEXPOOL	3,795	261	4,268	252	252	62,741	79,101	(78,849)	-31289.1%
4-710.31	TEXSTAR INTEREST	19,439	541	5,663	126	126	40,134	46,112	(45,986)	-36496.8%
4-710.35	BCDC-INT ON NOTES RECEIVABLE	71,706	74,101	76,295	77,299	77,299	78,300	79,960	(2,661)	-3.4%

**CITY OF BRENHAM  
ELECTRIC FUND 102 - REVENUES  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			\$	%
4-720.00	INSURANCE PROCEEDS	4,175	-	7,644	-	-	-	-	-	NA
4-751.00	SALE OF SUBSTATION	-	-	-	-	-	-	-	-	NA
4-770.00	RENTAL INCOME	13,688	13,787	13,688	13,688	13,688	15,741	15,741	(2,053)	-15.0%
4-780.00	JUDGEMENT/RESTITUTION PYMTS	-	-	-	-	-	-	-	-	NA
4-789.00	BILLING ASSISTANCE DONATIONS	-	-	-	-	-	-	-	-	NA
4-790.00	MISC OTHER REVENUE	16,711	23,462	13,176	13,186	13,186	3,097	3,097	10,089	76.5%
4-790.50	AMORTIZED BOND PREMIUMS	13,413	13,413	13,413	-	-	-	-	-	NA
4-790.60	GAIN/LOSS ON FIXED ASSETS	22,450	-	-	-	-	25,633	-	-	NA
4-790.61	SALES OF NON CAPITAL ASSETS	-	-	8,775	-	-	4,645	-	-	NA
	SUBTOTAL	6,866,822	7,092,495	7,627,183	7,495,005	7,495,005	7,617,541	7,829,431	(334,426)	-4.5%
	ACCRUED COMP TIME	(41,515)	(52,520)	(65,740)	(53,270)	(53,270)	(61,835)	(63,072)	10,540	NA
	TOTAL BUDGETARY BASIS	6,825,307	7,039,975	7,561,443	7,441,735	7,441,735	7,555,706	7,766,359	(323,886)	-4.4%

CITY OF BRENHAM  
 ELECTRIC FUND 102 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
 FINANCIALS - FY24 BUDGET

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 BUD (O)	FY23 BUD (A)	FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV) \$	%
5-100-860.11	DEBT SERVICE-INTEREST	65,162	62,997	60,737	66,204	66,204	61,492	60,062	6,142	9.3%
5-100-860.15	DEBT SERVICE-PRINCIPAL	72,194	75,332	78,471	106,778	106,778	102,708	104,138	2,640	2.5%
5-100-904.00	GROSS REVENUE TAX	1,371,424	1,460,700	1,603,662	1,654,860	1,654,860	1,652,987	1,776,987	(122,127)	-7.4%
	TOTAL BUDGETARY BASIS	1,508,780	1,599,029	1,742,870	1,827,842	1,827,842	1,817,187	1,941,187	(113,345)	-6.2%

CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 110 - NON-DEPT MISC EXPENDITURES  
FINANCIALS - FY24 BUDGET

/N \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)		BUD (O)	BUD (O)	\$	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS^	32,291	24,619	26,933	30,000	30,000	27,948	30,000	30,000	-	0.0%
5-110-905.00	DEPRECIATION	755,388	796,510	870,119	-	-	-	-	-	-	NA
5-110-906.00	INVENTORY ADJUSTMENTS	28,872	29,110	(7,152)	5,000	5,000	4,800	10,000	10,000	(5,000)	-100.0%
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	-	-	-	-	NA
5-110-924.00	CONTINGENCY	-	-	-	-	-	-	-	-	-	NA
5-110-945.00	NSF BANK CHARGES	-	-	-	-	-	-	-	-	-	NA
5-110-950.00	OTHER SUNDRY	113,904	136,147	170,713	158,758	158,758	181,805	185,105	185,105	(26,347)	-16.6%
	SUBTOTAL	930,455	986,385	1,060,613	193,758	193,758	214,553	225,105	225,105	(31,347)	-16.2%
	DEPRECIATION	(755,388)	(796,510)	(870,119)	-	-	-	-	-	-	NA
	TOTAL DEPT 110 BUDGETARY BASIS	175,067	189,875	190,494	193,758	193,758	214,553	225,105	225,105	(31,347)	-16.2%

^ UNCOLLECTIBLE ACCOUNTS IS TREATED AS A CONTRA-REVENUE FOR FINANCIAL STATEMENTS AND SUBTRACTED FROM CHARGES FOR OTHER SERVICES.

CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 132 - UTILITY BILLING/CUSTOMER SERVICE  
FINANCIALS - FY24 BUDGET

IN \$

ACCOUNT #	ACCOUNT NAME	FY23				FY24				B2B VAR FAV/(UNFAV)	
		FY20	FY21	FY22	FY23 RAE	BUD (O)	BUD (A)	BUD (O)	BUD (O)	\$	%
5-132-101.00	SALARIES & WAGES	219,041	236,968	241,143	264,903	264,903	264,903	277,784	247,895	17,008	6.4%
5-132-102.00	OVERTIME PAY	526	1,441	18,329	500	500	500	14,776	500	-	0.0%
5-132-103.00	OASDI/MEDICARE	13,960	15,682	19,827	21,083	21,083	21,083	21,005	19,218	1,865	8.8%
5-132-103.02	MATCHING RETIREMENT	21,533	25,231	41,136	47,026	47,026	47,026	39,983	44,164	2,862	6.1%
5-132-105.00	LONGEVITY PAY	2,470	2,631	2,589	2,940	2,940	2,940	771	720	2,220	75.5%
5-132-105.01	EDUCATION/MISCELLANEOUS	-	1,471	6,014	6,500	6,500	6,500	4,464	2,600	3,900	60.0%
5-132-106.00	MEDICAL INSURANCE	42,652	47,138	46,536	54,665	54,665	54,665	33,024	48,232	6,433	11.8%
5-132-106.01	LIFE INSURANCE	830	871	792	861	861	861	856	392	469	54.5%
5-132-106.02	LONG TERM DISABILITY	461	483	440	574	574	574	476	525	49	8.5%
5-132-107.00	WORKERS' COMPENSATION	438	492	532	478	478	478	370	318	160	33.5%
5-132-118.00	ACCRUED COMP TIME	2,586	2,319	(6,176)	-	-	-	-	-	-	NA
5-132-204.00	POSTAGE & FREIGHT	32,725	33,774	37,790	39,282	39,282	39,282	38,747	39,300	(18)	0.0%
5-132-205.00	OFFICE SUPPLIES	1,830	318	625	750	750	750	1,143	1,000	(250)	-33.3%
5-132-206.00	EMPLOYEE RELATIONS	602	745	991	1,000	1,000	1,000	929	1,350	(350)	-35.0%
5-132-207.00	REPRODUCTION & PRINTING	7,416	8,402	9,469	10,200	10,200	10,200	11,599	13,100	(2,900)	-28.4%
5-132-208.00	CLOTHING/PERS PROTECTIVE EQUIP	14	-	-	-	-	-	-	-	-	NA
5-132-211.00	CLEANING AND JANITORIAL	152	106	143	175	175	175	148	175	-	0.0%
5-132-212.00	COMPUTER EQUIPMENT & SUPPLIES	2,803	2,522	3,292	200	200	200	737	4,100	(3,900)	-1950.0%
5-132-213.00	COMMUNICATIONS EQUIPMENT	-	268	419	600	600	600	-	400	200	33.3%
5-132-250.00	OTHER SUPPLIES	617	734	166	1,100	1,100	1,100	321	800	300	27.3%
5-132-408.00	RENTAL & LEASES	636	684	748	825	825	825	825	875	(50)	-6.1%
5-132-424.00	SERVICE CONTRACTS	102,912	116,780	116,749	116,071	116,071	116,071	117,640	126,059	(9,988)	-8.6%
5-132-450.00	OTHER SERVICES	272	56	320	300	300	300	159	320	(20)	-6.7%
5-132-712.00	OFFICE FURNITURE/EQUIPMENT	3,500	-	-	-	-	-	-	2,950	(2,950)	NA
5-132-908.00	SEMINARS/MEMBERSHIP/TRAVE	15	-	20	1,000	1,000	1,000	2,500	600	400	40.0%
5-132-908.10	MILEAGE	70	-	77	300	300	300	337	500	(200)	-66.7%
5-132-949.00	UNEMPLOYMENT BENEFITS	-	-	11,425	-	-	-	2,720	-	-	NA
5-132-950.00	SUNDRY	615	519	185	100	100	100	181	300	(200)	-200.0%
	SUBTOTAL	458,676	499,635	553,581	571,433	571,433	571,433	571,495	556,393	15,040	2.6%
	ACCRUED COMP TIME	(2,586)	(2,319)	6,176	-	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	456,090	497,316	559,757	571,433	571,433	571,433	571,495	556,393	15,040	2.6%



**CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 160 - PUBLIC UTILITIES  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)		BUD (O)	BUD (A)	\$	%
5-160-101.00	SALARIES & WAGES	608,493	701,134	653,661	768,778	768,778	786,717	828,140	828,140	(59,362)	-7.7%
5-160-102.00	OVERTIME PAY	122	8,329	692	1,800	1,800	242	1,800	1,800	-	0.0%
5-160-103.00	OASDI/MEDICARE	38,253	54,226	47,855	62,267	62,267	59,532	65,776	65,776	(3,509)	-5.6%
5-160-103.02	MATCHING RETIREMENT	61,017	75,698	97,941	131,463	131,463	136,663	148,192	148,192	(16,729)	-12.7%
5-160-105.00	LONGEVITY PAY	8,770	6,954	6,541	7,680	7,680	12,447	9,000	9,000	(1,320)	-17.2%
5-160-105.01	EDUCATION/MISCELLANEOUS	7,929	12,033	12,198	18,000	18,000	24,020	24,000	24,000	(6,000)	-33.3%
5-160-105.03	STANDBY	240	-	-	-	-	-	-	-	-	NA
5-160-106.00	MEDICAL INSURANCE	105,015	128,811	94,889	112,895	112,895	104,689	123,294	123,294	(10,399)	-9.2%
5-160-106.01	LIFE INSURANCE	2,062	2,502	1,910	2,418	2,418	3,116	1,315	1,315	1,103	45.6%
5-160-106.02	LONG TERM DISABILITY	1,199	1,442	1,116	1,615	1,615	1,865	1,762	1,762	(147)	-9.1%
5-160-106.10	HRA EXPENSE	-	1,350	1,800	-	-	-	-	-	-	NA
5-160-107.00	WORKERS' COMPENSATION	2,476	2,155	1,593	1,384	1,384	1,523	1,635	1,635	(251)	-18.1%
5-160-118.00	ACCRUED COMP TIME	7,511	(11,442)	15,861	-	-	-	-	-	-	NA
5-160-202.00	FUEL	4,790	5,713	8,769	9,000	9,000	9,500	9,500	9,500	(500)	-5.6%
5-160-203.00	TOOLS/SMALL EQUIPMENT	853	238	237	700	700	289	400	400	300	42.9%
5-160-204.00	POSTAGE & FREIGHT	348	319	244	300	300	222	300	300	-	0.0%
5-160-205.00	OFFICE SUPPLIES	3,088	1,562	3,053	2,500	2,500	2,428	3,325	3,325	(825)	-33.0%
5-160-206.00	EMPLOYEE RELATIONS	1,082	1,681	1,291	1,600	1,600	1,508	1,605	1,605	(5)	-0.3%
5-160-207.00	REPRODUCTION & PRINTING	5,973	9,701	11,196	9,000	9,000	7,567	9,000	9,000	-	0.0%
5-160-208.00	CLOTHING	1,608	2,913	2,753	2,200	2,200	3,193	2,954	2,954	(754)	-34.3%
5-160-210.00	BOTANICAL & AGRICULTURAL	35	74	66	50	50	31	50	50	-	0.0%
5-160-211.00	CLEANING AND JANITORIAL	192	114	39	150	150	46	100	100	50	33.3%
5-160-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,986	9,106	2,227	9,300	9,300	1,800	12,200	12,200	(2,900)	-31.2%
5-160-213.00	COMMUNICATIONS EQUIPMENT	-	535	870	500	500	-	-	-	500	100.0%
5-160-221.00	SAFETY/FIRST AID SUPPLIES	15	2	540	20	20	23	25	25	(5)	-25.0%
5-160-223.00	SMALL APPLIANCES	-	-	219	-	-	-	-	-	-	NA
5-160-250.00	OTHER SUPPLIES	509	665	388	550	550	223	500	500	50	9.1%
5-160-303.00	VEHICLES/LARGE EQUIPMENT	5,811	5,628	1,444	2,400	2,400	1,949	2,500	2,500	(100)	-4.2%
5-160-312.00	BUILDINGS/APPLIANCES	92	-	-	-	-	-	-	-	-	NA
5-160-402.00	AUDITS/CONSULTANTS FEES	3,443	13,321	-	-	-	-	-	-	-	NA
5-160-403.00	TELEPHONE	3,221	2,705	2,922	2,750	2,750	3,485	4,421	4,421	(1,671)	-60.8%
5-160-406.60	DISPOSAL FEES	88	-	-	-	-	-	-	-	-	NA

**CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 160 - PUBLIC UTILITIES  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)		BUD (O)	BUD (O)	\$	%
5-160-408.10	RENTALS/LEASES-FLEET	163	100	363	-	-	450	400	(400)		NA
5-160-409.00	ADVERTISEMENTS/LEGAL NOTICES	218	-	-	-	-	-	-	-	-	NA
5-160-415.00	JANITORIAL SERVICES	410	-	-	-	-	-	-	-	-	NA
5-160-424.00	SERVICE CONTRACTS	39,134	43,271	48,566	53,815	53,815	51,821	55,455	(1,640)		-3.0%
5-160-450.00	OTHER SERVICES	166	120	745	140	140	400	400	(260)		-185.7%
5-160-702.00	BUILDINGS	10,706	-	-	-	-	-	-	-	-	NA
5-160-710.00	MACHINERY/EQUIPMENT	2,314	-	2,349	-	-	-	1,598	(1,598)		NA
5-160-712.00	OFFICE FURNITURE/EQUIPMENT	19,726	799	6,993	-	-	-	-	-	-	NA
5-160-714.10	SCADA COMMUNICATIONS	400	5,612	5,788	16,000	16,000	14,000	-	16,000		100.0%
5-160-810.00	MACHINERY/EQUIPMENT	-	-	-	9,950	9,950	13,370	-	9,950		100.0%
5-160-813.00	VEHICLES/LARGE EQUIPMENT	26,453	-	-	-	-	-	-	-	-	NA
5-160-901.00	LIAB/CASUALTY INSURANCE	1,956	1,966	1,606	1,700	1,700	1,547	1,825	(125)		-7.4%
5-160-908.00	SEMINARS/MEMBERSHIP/TRAVE	5,519	10,633	5,481	14,720	14,720	10,933	12,683	2,037		13.8%
5-160-908.10	MILEAGE	210	-	181	200	200	204	200	-		0.0%
5-160-920.30	UTILITY ASSISTANCE GRANTS	100,160	-	-	-	-	-	-	-	-	NA
5-160-939.00	MOVING/HOUSING/INTERIM EXPENSE	14,875	-	-	-	-	-	-	-	-	NA
5-160-949.00	UNEMPLOYMENT BENEFITS	-	-	8,784	-	-	-	-	-	-	NA
5-160-950.00	OTHER SUNDRY	429	94	192	250	250	321	200	50		20.0%
	SUBTOTAL	1,099,057	1,100,068	1,053,362	1,246,095	1,246,095	1,256,124	1,324,555	(78,460)		-6.3%
	ACCRUED COMP TIME	(7,511)	11,442	(15,861)	-	-	-	-	-		NA
	TOTAL BUDGETARY BASIS	1,091,546	1,111,510	1,037,501	1,246,095	1,246,095	1,256,124	1,324,555	(78,460)		-6.3%

**CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 161- ELECTRIC  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)		BUD (O)	BUD (O)	\$	%
5-161-101.00	SALARIES & WAGES	566,861	604,106	658,461	720,998	720,998	611,554	680,762	40,236	5.6%	
5-161-102.00	OVERTIME PAY	9,314	39,576	18,839	10,000	10,000	20,323	20,000	(10,000)	-100.0%	
5-161-103.00	OASDI/MEDICARE	32,419	58,503	52,555	59,092	59,092	49,124	53,487	5,605	9.5%	
5-161-103.02	MATCHING RETIREMENT	61,101	70,809	110,020	131,058	131,058	113,118	122,916	8,142	6.2%	
5-161-105.00	LONGEVITY PAY	7,309	6,357	6,467	7,380	7,380	10,439	7,960	(580)	-7.9%	
5-161-105.01	EDUCATION/MISCELLANEOUS	6,033	6,545	8,624	8,600	8,600	9,220	10,460	(1,860)	-21.6%	
5-161-105.03	STANDBY	23,476	26,757	25,832	23,500	23,500	20,500	23,500	-	0.0%	
5-161-106.00	MEDICAL INSURANCE	91,955	93,284	101,839	122,619	122,619	98,826	108,063	14,556	11.9%	
5-161-106.01	LIFE INSURANCE	2,432	2,257	2,272	2,413	2,413	2,668	1,091	1,322	54.8%	
5-161-106.02	LONG TERM DISABILITY	1,352	1,254	1,264	1,610	1,610	1,483	1,461	149	9.3%	
5-161-107.00	WORKERS' COMPENSATION	8,908	9,737	13,152	11,620	11,620	8,378	8,843	2,777	23.9%	
5-161-118.00	ACCRUED COMP TIME	4,169	(10,198)	(9,115)	-	-	-	-	-	NA	
5-161-202.00	FUEL	11,070	17,130	31,446	33,090	33,090	33,417	33,000	90	0.3%	
5-161-203.00	TOOLS/SMALL EQUIPMENT	8,623	9,066	6,674	9,500	9,500	8,118	8,986	514	5.4%	
5-161-204.00	POSTAGE & FREIGHT	701	1	190	350	350	1	350	-	0.0%	
5-161-205.00	OFFICE SUPPLIES	1,038	684	607	1,000	1,000	188	700	300	30.0%	
5-161-206.00	EMPLOYEE RELATIONS	570	774	843	1,000	1,000	800	1,000	-	0.0%	
5-161-207.00	REPRODUCTION & PRINTING	944	1,017	553	1,000	1,000	1,044	1,000	-	0.0%	
5-161-208.00	CLOTHING/PERS PROTECTIVE EQUIP	19,407	24,030	25,921	27,500	27,500	18,571	27,000	500	1.8%	
5-161-209.00	EDUCATIONAL	-	-	135	-	-	1,170	-	-	NA	
5-161-210.00	BOTANICAL & AGRICULTURAL	457	393	1,450	750	750	1,215	750	-	0.0%	
5-161-211.00	CLEANING AND JANITORIAL	1,089	746	864	1,000	1,000	841	1,100	(100)	-10.0%	
5-161-212.00	COMPUTER EQUIPMENT & SUPPLIES	1,454	124	8,575	2,000	2,000	1,382	3,210	(1,210)	-60.5%	
5-161-213.00	COMMUNICATIONS EQUIPMENT	77	192	339	450	450	-	450	-	0.0%	
5-161-221.00	SAFETY/FIRST AID SUPPLIES	4,566	3,197	6,697	5,700	5,700	5,069	6,000	(300)	-5.3%	
5-161-223.00	SMALL APPLIANCES	119	-	-	-	-	-	-	-	NA	
5-161-250.00	OTHER SUPPLIES	3,324	4,561	4,730	4,900	4,900	6,289	5,000	(100)	-2.0%	
5-161-301.00	UTILITY LINES	32,197	37,879	48,082	38,000	38,000	68,232	42,000	(4,000)	-10.5%	
5-161-301.10	POLE REINFORCEMENT	-	-	-	-	-	-	61,000	(61,000)	NA	
5-161-303.00	VEHICLES/LARGE EQUIPMENT	21,290	28,923	44,677	30,000	30,000	25,713	32,000	(2,000)	-6.7%	
5-161-304.00	MACHINERY/EQUIPMENT	2,331	1,598	3,101	3,000	3,000	2,353	3,000	-	0.0%	
5-161-308.00	METERS	7,629	10,016	17,727	10,000	10,000	10,000	12,500	(2,500)	-25.0%	

**CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 161- ELECTRIC  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)		BUD (O)	BUD (A)	\$	%
5-161-310.00	LAND/GROUNDS	315	-	3,987	300	300	300	300	300	-	0.0%
5-161-311.00	UTILITY PLANTS	307	-	-	500	500	264	500	500	-	0.0%
5-161-312.00	BUILDINGS/APPLIANCES	2,789	978	1,605	2,500	2,500	1,153	2,500	2,500	-	0.0%
5-161-314.00	TRANSFORMERS	1,541	20,764	17,420	35,000	35,000	33,644	35,000	35,000	-	0.0%
5-161-350.00	OTHER MAINTENANCE	-	-	-	-	-	-	10,000	10,000	(10,000)	NA
5-161-401.00	ELECTRICAL	3,765	3,905	4,789	5,134	5,134	5,029	5,353	5,353	(219)	-4.3%
5-161-402.00	AUDITS/CONSULTANTS FEES	26,378	70,208	102,855	93,000	93,000	184,658	80,000	80,000	13,000	14.0%
5-161-402.80	SPECIAL SERVICES-TREE TRIMMING	135,483	133,936	162,276	148,000	148,000	147,008	155,000	155,000	(7,000)	-4.7%
5-161-403.00	TELEPHONE	3,154	3,139	3,750	3,570	3,570	4,473	4,924	4,924	(1,354)	-37.9%
5-161-404.00	GAS	750	779	896	1,000	1,000	780	836	836	164	16.4%
5-161-405.00	WATER	225	360	288	443	443	359	435	435	8	1.8%
5-161-405.50	DRAINAGE CHARGE	638	765	765	765	765	765	765	765	-	0.0%
5-161-406.00	SEWER	235	469	287	416	416	364	370	370	46	11.1%
5-161-406.50	GARBAGE	498	-	-	-	-	-	-	-	-	NA
5-161-406.60	DISPOSAL FEES	2,241	4,752	4,398	6,700	6,700	2,897	6,700	6,700	-	0.0%
5-161-408.10	RENTALS/LEASES-FLEET	26,823	24,305	26,710	24,500	24,500	31,051	25,000	25,000	(500)	-2.0%
5-161-415.00	JANITORIAL SERVICES	275	1,467	2,380	3,500	3,500	1,560	3,500	3,500	-	0.0%
5-161-424.00	SERVICE CONTRACTS	21,851	23,858	24,522	24,500	24,500	25,490	26,626	26,626	(2,126)	-8.7%
5-161-425.00	LABORATORY TEST FEES	2,968	3,115	3,368	3,300	3,300	-	3,900	3,900	(600)	-18.2%
5-161-450.00	OTHER SERVICES	12,234	6,872	8,229	6,632	6,632	1,864	7,000	7,000	(368)	-5.5%
5-161-702.00	BUILDINGS	2,579	-	-	-	-	-	-	-	-	NA
5-161-704.00	UTILITY LINES	250	7,274	5,877	-	-	-	-	-	-	NA
5-161-704.10	UTILITY LINES - CONTINGENCY	290	-	-	-	-	-	-	-	-	NA
5-161-708.00	METERS	24,011	19,610	22,765	18,000	18,000	8,995	18,000	18,000	-	0.0%
5-161-708.10	SVC INSTALLS	8,625	10,559	17,760	9,500	9,500	6,953	10,000	10,000	(500)	-5.3%
5-161-710.00	MACHINERY/EQUIPMENT	2,259	1,989	5,688	2,500	2,500	2,500	5,900	5,900	(3,400)	-136.0%
5-161-714.00	RADIOS/RADAR/CAMERAS	-	-	2,920	-	-	-	-	-	-	NA
5-161-715.00	OTHER CAPITAL	-	-	5,900	-	-	-	-	-	-	NA
5-161-802.00	BUILDINGS	-	-	-	-	-	-	111,197	111,197	(111,197)	NA
5-161-804.00	UTILITY LINES	62,934	54,507	55,634	248,077	248,077	240,603	248,286	248,286	153,791	62.0%
5-161-804.10	UTILITY LINE-CONTINGENCY	110,426	157,259	55,262	121,824	121,824	176,207	121,824	121,824	-	0.0%
5-161-804.20	UTILITY LINES-CONTRACTORS	79,200	158,233	203,968	334,599	334,599	275,230	172,708	172,708	161,891	48.4%

**CITY OF BRENHAM  
ELECTRIC FUND 102 - DEPARTMENT 161- ELECTRIC  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)		BUD (O)	BUD (O)	\$	%
5-161-805.00	UTILITY PLANTS	-	-	-	-	-	-	-	-	-	NA
5-161-807.00	TRANSFORMERS	225,218	69,678	128,296	203,408	203,408	210,196	160,287	43,121	21.2%	
5-161-808.00	METERS	3,327	5,555	7,353	7,030	7,030	5,944	6,968	62	0.9%	
5-161-808.10	SVC INSTALL	12,254	13,982	35,540	7,353	7,353	30,000	14,976	(7,623)	-103.7%	
5-161-809.10	STREET LIGHTS/SIGNALS	7,147	9,897	13,622	6,418	6,418	8,247	8,840	(2,422)	-37.7%	
5-161-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	19,000	(19,000)	NA	
5-161-813.00	VEHICLES/LARGE EQUIPMENT	196,211	417,201	153,910	-	-	-	-	-	NA	
5-161-814.10	SCADA/COMMUNICATIONS	-	-	-	36,400	36,400	-	27,040	9,360	25.7%	
5-161-814.20	FIBER EXPANSION	15,274	-	-	10,000	10,000	25,844	20,000	(10,000)	-100.0%	
5-161-901.00	LIAB/CASUALTY INSURANCE	10,632	12,016	14,039	14,500	14,500	14,873	17,550	(3,050)	-21.0%	
5-161-908.00	SEMINARS/MEMBERSHIP/TRAVE	18,914	18,064	40,908	24,000	24,000	41,772	36,500	(12,500)	-52.1%	
5-161-908.10	MILEAGE	-	327	167	500	500	210	500	-	0.0%	
5-161-950.00	OTHER SUNDRY	407	405	392	450	450	949	950	(500)	-111.1%	
	SUBTOTAL	1,954,339	2,305,547	2,331,345	2,672,449	2,672,449	2,620,218	2,492,824	179,625	6.7%	
	ACCRUED COMP TIME	(4,169)	10,198	9,115	-	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	1,950,170	2,315,745	2,340,460	2,672,449	2,672,449	2,620,218	2,492,824	179,625	6.7%	

**CITY OF BRENHAM  
ELECTRIC FUND 102 - TRANSFER IN/(OUT)  
FINANCIALS - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
6-000-601.00	INTERFUND TRNF-GENERAL	(1,875,287)	(1,828,192)	(1,847,156)	(1,776,332)	(1,776,332)	(1,761,351)	(1,701,784)	74,548	NA
6-000-602.60	INTERFUND TRNSF-COMM PROJ FUND	(10,000)	-	-	-	-	-	-	-	NA
6-000-603.00	INTERFUND TRNF-GAS	191,545	196,652	197,898	224,029	224,029	225,227	231,328	7,299	3.3%
6-000-604.00	INTERFUND TRNF-WATER	226,598	236,951	246,623	270,368	270,368	271,356	274,035	3,667	1.4%
6-000-605.00	INTERFUND TRNSF-SEWER FUND	122,654	128,258	133,493	146,346	146,346	146,880	148,331	1,985	1.4%
6-000-606.00	INTERFUND TRNF-SANITATION	85,656	23,343	20,133	19,019	19,019	14,039	7,786	(11,233)	-59.1%
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	-	-	-	22,351	22,351	22,351	-	(22,351)	-100.0%
TOTAL NET TRANSFERS IN/(OUT)		(1,258,834)	(1,242,988)	(1,249,009)	(1,094,219)	(1,094,219)	(1,081,498)	(1,040,304)	53,915	NA

**CITY OF BRENHAM  
ELECTRIC FUND 122 - POWER SUPPLY  
FINANCIALS - FY24 BUDGET**

	FY20	FY21	FY22	FY23 (O)	BUD (A)	FY23 RAE	FY24 (O)	BUD	B2B VAR FAV/(UNFAV)
IN/\$									\$ %
<b>OPERATING REVENUES</b>									
CHARGES FOR SERVICES	13,655,404	14,783,828	16,233,831	17,013,134	17,013,134	17,065,283	18,703,936	18,703,936	1,690,802 9.9%
<b>TOTAL REVENUES</b>	13,655,404	14,783,828	16,233,831	17,013,134	17,013,134	17,065,283	18,703,936	18,703,936	1,690,802 9.9%
<b>OPERATING EXPENDITURES</b>									
SUPPLIES	13,208,976	15,619,402	16,634,805	17,013,134	17,013,134	17,431,633	18,702,051	18,702,051	(1,688,917) -9.9%
<b>TOTAL OPERATING EXPENDITURES</b>	13,208,976	15,619,402	16,634,805	17,013,134	17,013,134	17,431,633	18,702,051	18,702,051	(1,688,917) -9.9%
<b>OPERATING INCOME (LOSS)</b>	446,428	(835,574)	(400,974)	-	-	(366,350)	1,885	1,885	1,885 0.0%
TRANSFERS IN	-	-	-	-	-	-	-	-	- 0.0%
TRANSFERS OUT	-	-	-	-	-	-	-	-	- 0.0%
<b>TOTAL TRANSFERS IN/(OUT)</b>	-	-	-	-	-	-	-	-	- 0.0%
<b>CHANGE IN NET POSITION OPERATIONS</b>	446,428	(835,574)	(400,974)	-	-	(366,350)	1,885	1,885	1,885 0.0%
<b>RESERVE BALANCE</b>									
BEGINNING BALANCE - OVER/(UNDER)	2,279,522	2,725,950	1,890,376	1,489,402	1,489,402	1,489,402	1,123,052	1,123,052	NA NA
CHANGE IN NET POSITION OPERATIONS	446,428	(835,574)	(400,974)	-	-	(366,350)	1,885	1,885	NA NA
ENDING BALANCE - OVER/(UNDER)	2,725,950	1,890,376	1,489,402	1,489,402	1,489,402	1,123,052	1,124,937	1,124,937	NA NA
<b>CITY'S LCRA BALANCE (APO OPTION 7/1/21)</b>	-	718,574	1,250,628	510,598	510,598	1,750,166	2,019,009	2,019,009	NA NA

**CITY OF BRENHAM  
ELECTRIC FUND 122  
REVENUES - FY24 BUDGET**  
/M \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 (O)	BUD FY23 (A)	BUD FY23 (A)	FY23 RAE	FY24 (O)	BUD	B2B VAR FAV/(UNFAV)
											\$ %
4-601.00	ELECTRIC UTIL REVENUES	20,418,959	19,937,868	21,068,935	20,633,730	20,633,730	20,498,614	20,498,614	20,865,614	231,884	1.1%
4-611.00	ELECTRIC PCRF	(6,763,555)	(5,154,040)	(4,835,105)	(3,620,596)	(3,620,596)	(3,433,331)	(3,433,331)	(2,161,678)	1,458,918	NA
4-706.00	LCRA RATE REFUND	-	-	-	-	-	-	-	-	-	NA
	TOTAL FUND 122 REVENUES	13,655,404	14,783,828	16,233,831	17,013,134	17,013,134	17,065,283	17,065,283	18,703,936	1,690,802	9.9%



**CITY OF BRENHAM  
ELECTRIC FUND 122 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
EXPENDITURES - FY24 BUDGET  
/IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 (O)	BUD FY23 (A)	BUD FY23 (A)	FY23 RAE	FY24 (O)	BUD	B2B VAR FAV/(UNFAV)
											\$ %
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	-	-	-	-	-	-	-	NA
5-100-402.80	SPECIAL SERVICES-TREE TRIMMING	-	-	-	-	-	-	-	-	-	NA
5-100-450.00	OTHER SERVICES	-	-	-	-	-	-	-	-	-	NA
5-100-701.00	ELECTRICITY PURC/BASE COST	13,206,576	15,617,002	16,632,405	17,010,734	17,010,734	17,429,233	18,699,651	18,699,651	(1,688,917)	-9.9%
5-100-709.00	ELECTRIC SYS LCRA TCOS FEE	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	-	0.0%
	TOTAL BUDGETARY BASIS	13,208,976	15,619,402	16,634,805	17,013,134	17,013,134	17,431,633	18,702,051	18,702,051	(1,688,917)	-9.9%

**CITY OF BRENHAM  
ELECTRIC FUND 132 - CAPITAL FUND (DEBT/GRANT/VERF FUNDED)  
FINANCIALS - FY24 BUDGET**

	FY20	FY21	FY22	FY23 BUD (O)	FY23 BUD (A)	FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV) \$	%
<b>OPERATING REVENUES</b>									
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	-	-	-	-	-	-	-	-	0.0%
<b>OPERATING EXPENDITURES</b>									
CAPITAL OUTLAY (DEBT/GRANT/VERF)	-	-	-	156,414	156,414	121,305	-	156,414	100.0%
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	-	156,414	156,414	121,305	-	156,414	100.0%
<b>OPERATING INCOME (LOSS)</b>	-	-	-	(156,414)	(156,414)	(121,305)	-	156,414	-100.0%
<b>NONOPERATING REVENUES (EXPENDITURES)</b>									
INTERGOVERNMENTAL (GRANTS)	-	-	-	-	-	-	-	-	0.0%
INVESTMENT INCOME	-	-	-	-	-	-	-	-	0.0%
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	-	-	-	-	-	-	-	-	0.0%
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	-	-	-	(156,414)	(156,414)	(121,305)	-	156,414	-100.0%
TRANSFERS IN	-	-	-	-	-	-	219,503	219,503	0.0%
TRANSFERS OUT	-	-	-	-	-	-	-	-	0.0%
<b>TOTAL TRANSFERS IN/(OUT)</b>	-	-	-	-	-	-	219,503	219,503	0.0%
<b>CHANGE IN NET POSITION OPERATIONS</b>	-	-	-	(156,414)	(156,414)	(121,305)	219,503	375,917	-240.3%
<b>RESERVE BALANCE</b>									
BEGINNING BALANCE	-	-	-	-	-	-	-	NA	NA
LOAN PROCEEDS	-	-	-	156,414	156,414	121,305	-	NA	NA
GRANT PROCEEDS	-	-	-	-	-	-	-	NA	NA
VERF USE OF PRE-FUNDING	-	-	-	-	-	-	-	NA	NA
<b>CHANGE IN NET POSITION OPERATIONS</b>	-	-	-	(156,414)	(156,414)	(121,305)	219,503	NA	NA
<b>ENDING BALANCE</b>	-	-	-	-	-	-	219,503	NA	NA
<b>CAPITAL OUTLAY</b>									
CHIPPER TRUCK (5-YR NOTE)				156,414	156,414	121,305	219,503		
DIGGER DERRICK RESERVE (1/2 OVER 2 YRS)									

CITY OF BRENHAM  
 ELECTRIC FUND 132 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
 EXPENDITURES - FY24 BUDGET  
 /M \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 BUD (O)	FY23 (A)	BUD	FY23 RAE	FY24 (O)	BUD	B2B VAR FAV/(UNFAV)
											\$ %
5-100-810.00	MACHINERY/EQUIPMENT	-	-	-	-	-	-	-	-	-	-
5-100-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	156,414	156,414	156,414	121,305	-	-	156,414 100.0%
	TOTAL BUDGETARY BASIS	-	-	-	156,414	156,414	156,414	121,305	-	-	156,414 100.0%

**CITY OF BRENHAM  
 ELECTRIC FUND 132 - CAPITAL, GRANT, PRE-FUNDING VEHICLES  
 TRANSFERS IN/(OUT) - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 BUD (O)	FY23 (A)	FY23 BUD	FY23 RAE	FY24 (O)	BUD	B2B VAR FAV/(UNFAV)	
											\$ %	
6-000-602.00	INTERFUND TRNSF-ELECTRIC	-	-	-	-	-	-	-	219,503	219,503	(219,503)	NA
	TOTAL TRANSFER IN/(OUT)	-	-	-	-	-	-	-	219,503	219,503	(219,503)	NA



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# GAS FUND

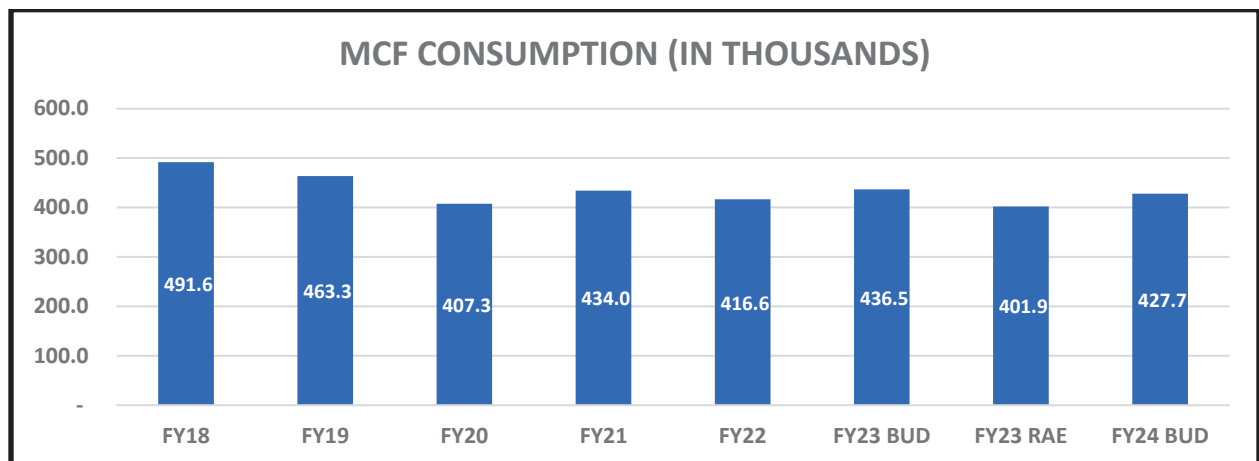
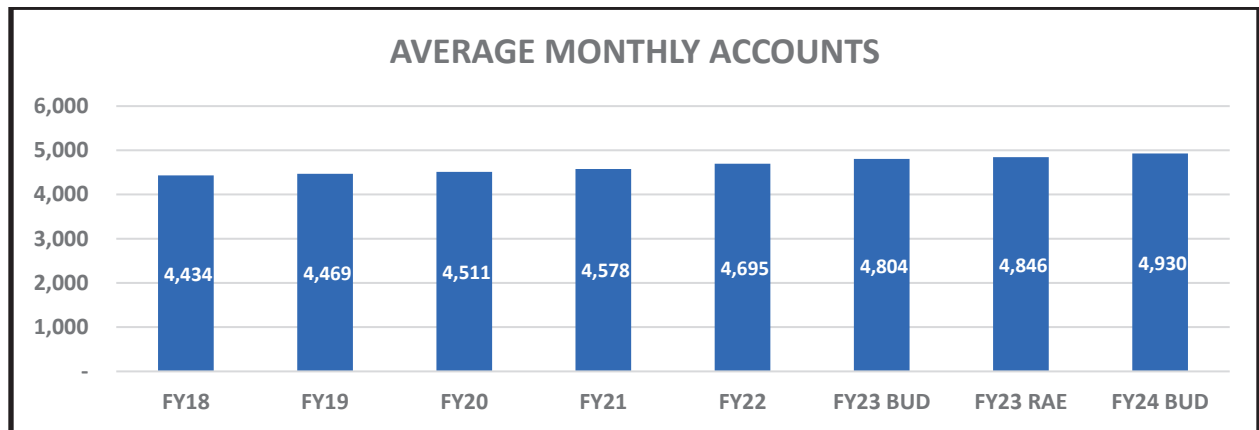
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**INTRODUCTION - GAS FUND V3.0**

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

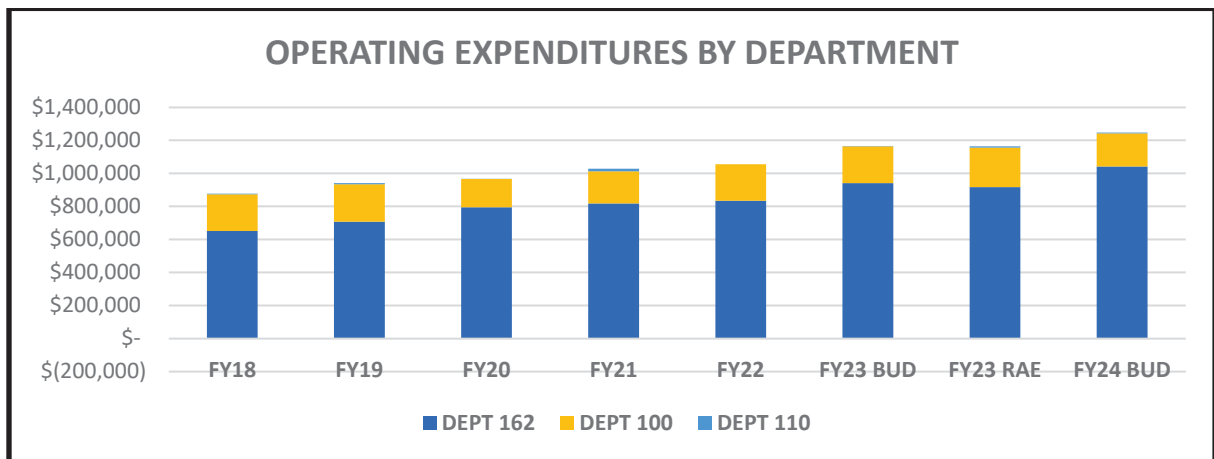
**FUND 103 - GAS DISTRIBUTION FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS**

- Distribution Revenues – \$1.7 million in operating revenues are projected for the FY24 Proposed Budget. This is an increase of \$25,994 or 1.5 percent over the FY23 Budget. These revenues are used to cover distribution operating costs, General Fund franchise fees and transfers to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 94 percent of operating revenues and are determined by gas rates and consumer demand measured in mcf. Gas rates were last increased 10 percent for Industrial customers and 12.4 percent for other customers on October 1, 2021. Fees for line taps were increased October 1, 2022. No gas rate changes are planned for the next fiscal year. FY24 Budget revenues are expected to exceed FY23 RAE and are relatively flat to FY23 Budget. Revenue drivers include:
  - Development growth with an increase in the average number of monthly billed accounts
  - An increase consumption for heating during a from cold wet winter (El Nino) forecast



- Distribution Operating Expenditures – The FY24 Proposed Budget includes \$1.3 million in operating expenditures. This is an increase of \$89,155 or 7.6 percent over the FY23 Budget.

Department 162 – Gas is the primary operating department budgets with staff. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees are budgeted. Department 110 includes budgets for credit card fees (other sundry), inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in distribution revenues on the financial statement. The operating budget for Department 162 is \$1,049,951.

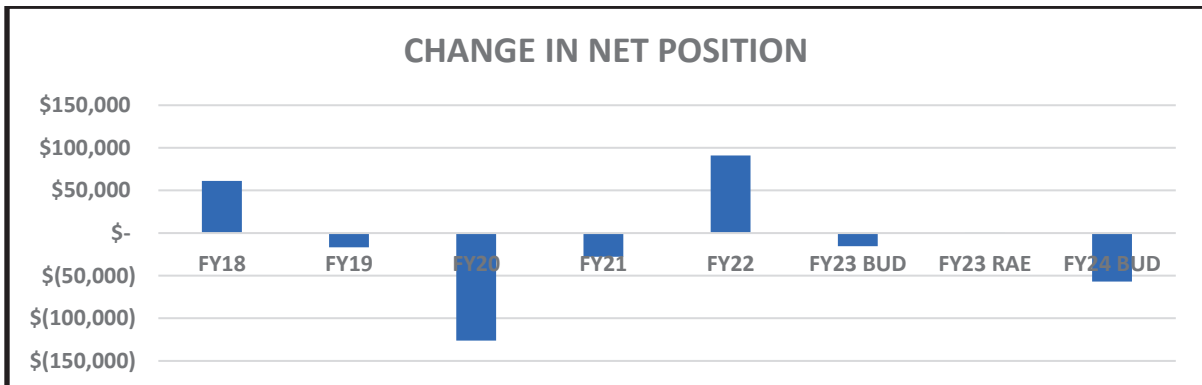


The largest operating expenditure is for personnel which is 45 percent of the operating expenditure budget, followed by capital outlay (26 percent) and franchise fees (16 percent). Franchise fees are calculated at 7 percent of consumption (mcf) distribution revenues AND the revenues billed for recovery of the gas supply costs budgeted in Fund 122. Budget-to-budget, gas supply costs are significantly lower on reduced market prices which reduces pass-through recovery revenues and decreases the franchise fee paid to the General Fund. Capital appearing in the Fund 103 operating budget is revenue or reserve (not debt) funded.

Expenditure drivers (B2B) include:

- An increase in personnel costs of \$39,647 despite no new positions due to labor rate adjustments implemented in FY23, step-pay/COLA increases, and increases in associated TMRS contributions
- A decrease of (\$9,185) in supplies from lower fuel costs and less spending on computers and equipment replacements
- An increase of \$2,960 in maintenance budgets due to inflationary impact on material used for utility plant repairs
- A decrease of (\$51,975) in contractual services, due to a one-time, non-recurring consultant gas system capacity study completed in FY23
- An increase of \$126,799 in revenue funded capital projects with a carry-over and price increase for Gas Main Testing of \$83,000; \$56,228 for the replacement of a service truck; and \$19,000 for a portion of the cost for a second AMR tower used for meter reading and billing

- A decrease of (\$22,839) in franchise fees paid to the General Fund from lower supply side recovery revenues
  - An increase in sundries budget of \$3,748 for seminars and training of staff
- Distribution Non-Operating Revenues (Expenditures) – The FY24 Proposed Budget shows \$41,402 in non-operating revenues. This is an favorable variance on a B2B basis of \$49,626. Budget drivers include:
    - Discharge of a letter of credit from the Bank of Brenham due to suspension of participation in the MuniGas contract
    - Higher investment income due to higher interest rates
- Transfers In (Out) – The Gas Fund reimburses the General Fund and the Electric Fund for shared service costs. For the FY24 Proposed Gas Fund Budget there is (\$548,094) in transfers-out which is a (\$27,898) increase from FY23 Budget. B2B drivers include:
    - An increase in transfers-out to the Electric Fund of \$7,296 due to higher budget for Department 160
    - An increase in the transfer-out to the General Fund of \$15,084 due to higher shared service costs
- Change In Net Position – With expenditures exceeding revenues, there is a reduction in net position of (\$56,950) in the FY24 Proposed Gas Distribution Fund Budget. The deficit is caused primarily by the carry-over and price increase for the Gas Main Testing Project and is not considered a sustained increase in cost-of-service. For this reason, gas distribution rates remain unchanged.



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

- Revenues & Expenditures – \$1.2 million in revenues and expenditures are projected for the FY24 Proposed Gas Power Supply Fund Budget. Revenues billed and received from gas customers are used to recover gas power supply costs invoiced by the natural gas supplier and pipeline companies. Supply costs and related billed pass-through revenues are expected to decrease on a budget-to-budget basis (72) percent, primarily because of significantly lower commodity prices.



**CITY OF BRENHAM  
GAS FUND 103 - OPERATIONS  
FINANCIALS - FY24 BUDGET**

IN/\$	FY20					FY21		FY22		FY23		FY24		B2B VAR FAV/(UNFAV)	
										BUD (O)	BUD (A)	FY23 RAE	BUD (O)	\$	%
<b>OPERATING REVENUES</b>															
CHARGES FOR SERVICES	1,387,264	1,512,913	1,638,989							1,678,902	1,678,902	1,636,040	1,704,896	25,994	1.5%
<b>TOTAL REVENUES</b>	<u>1,387,264</u>	<u>1,512,913</u>	<u>1,638,989</u>							<u>1,678,902</u>	<u>1,678,902</u>	<u>1,636,040</u>	<u>1,704,896</u>	<u>25,994</u>	<u>1.5%</u>
<b>OPERATING EXPENDITURES</b>															
SALARIES	410,938	429,437	499,120							526,862	526,862	559,300	566,509	(39,647)	-7.5%
SUPPLIES	61,152	84,587	51,036							50,910	50,910	41,129	41,725	9,185	18.0%
MAINTENANCE	23,394	53,586	20,251							40,900	40,900	26,469	43,860	(2,960)	-7.2%
CONTRACTUAL SERVICES	30,587	47,512	46,691							101,238	101,238	68,726	49,263	51,975	51.3%
CAPITAL OUTLAY	256,813	192,330	200,094							201,192	201,192	203,363	327,991	(126,799)	-63.0%
GROSS REVENUE TAX	172,279	194,487	220,440							223,042	223,042	239,259	200,203	22,839	10.2%
MISCELLANEOUS	12,240	25,956	14,464							21,855	21,855	25,580	25,603	(3,748)	-17.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<u>967,404</u>	<u>1,027,895</u>	<u>1,052,096</u>							<u>1,165,999</u>	<u>1,165,999</u>	<u>1,163,826</u>	<u>1,255,154</u>	<u>(89,155)</u>	<u>-7.6%</u>
<b>OPERATING INCOME (LOSS)</b>	419,861	485,018	586,893							512,903	512,903	472,214	449,742	(63,161)	-12.3%
<b>NONOPERATING REVENUES (EXPENDITURES)</b>															
DEBT SERVICE:															
INT/FISCAL CHARGES (FEB & AUG)	-	-	(12,500)							(12,500)	(12,500)	-	-	12,500	-100.0%
PRINCIPAL RETIREMENT (AUG)	-	-	-							-	-	-	-	-	0.0%
ISSUANCE COSTS	-	-	-							-	-	-	-	-	0.0%
INTERGOVERNMENTAL (NET FEEMA)	-	-	-							-	-	-	-	-	0.0%
INVESTMENT INCOME (NET BOND INT)	11,327	2,380	7,288							3,095	3,095	40,992	41,402	38,307	1237.7%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-							-	-	-	-	-	0.0%
MISCELLANEOUS, NET	16,193	53,477	2,363							1,181	1,181	-	-	(1,181)	-100.0%
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<u>27,521</u>	<u>55,856</u>	<u>(2,849)</u>							<u>(8,224)</u>	<u>(8,224)</u>	<u>40,992</u>	<u>41,402</u>	<u>49,626</u>	<u>-603.4%</u>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	447,382	540,875	584,043							504,679	504,679	513,206	491,144	(13,535)	-2.7%
TRANSFERS IN	-	-	-							5,515	5,515	5,515	-	(5,515)	-100.0%
TRANSFERS OUT	(573,644)	(568,732)	(493,088)							(525,711)	(525,711)	(518,577)	(548,094)	(22,383)	4.3%
<b>TOTAL TRANSFERS IN/(OUT)</b>	<u>(573,644)</u>	<u>(568,732)</u>	<u>(493,088)</u>							<u>(520,196)</u>	<u>(520,196)</u>	<u>(513,062)</u>	<u>(548,094)</u>	<u>(27,898)</u>	<u>5.4%</u>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<u>(126,262)</u>	<u>(27,857)</u>	<u>90,955</u>							<u>(15,517)</u>	<u>(15,517)</u>	<u>144</u>	<u>(56,950)</u>	<u>(41,433)</u>	<u>267.0%</u>
<b>WORKING CAPITAL BALANCE</b>	1,402,679	1,019,749	911,778							709,604	709,604	908,199	851,249	141,645	20.0%

**CITY OF BRENHAM  
GAS FUND 103  
REVENUES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23		FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	FY23 RAE	FY23 RAE	BUD (O)	BUD (O)	\$	%
4-602.00	GAS UTIL REVENUES	1,370,789	1,484,562	1,617,870	1,641,991	1,641,991	1,572,674	1,572,674	1,641,196	1,641,196	(795)	0.0%
4-612.00	WINTER CONNECT FEE	-	20	-	-	-	-	-	-	-	-	NA
4-613.00	RELIGHT SERVICE	75	60	105	75	75	30	30	30	30	(45)	-60.0%
4-614.00	SERVICE CHARGE	-	-	-	-	-	45	45	75	75	75	NA
4-632.00	STATE SALES TAX	7,789	8,560	7,568	10,000	10,000	8,000	8,000	8,000	8,000	(2,000)	-20.0%
4-642.00	DEVELOPERS REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-	NA
4-650.00	CUSTOMER REPAIR & REPLACE	345	-	-	-	-	-	-	-	-	-	NA
4-655.00	LINE TAPS	9,520	20,755	26,370	28,895	28,895	60,791	60,791	61,095	61,095	32,200	111.4%
4-690.00	MISCELLANEOUS UTIL REVENUE	1,178	441	159	441	441	200	200	200	200	(241)	-54.6%
4-710.00	INTEREST EARNED	3,297	1,938	1,028	2,438	2,438	-	-	-	-	(2,438)	-100.0%
4-710.30	INTEREST-TEXPOOL	8,030	441	6,261	657	657	40,992	40,992	41,402	41,402	40,745	6201.7%
4-790.00	MISC OTHER REVENUE	3,060	4,822	2,363	1,181	1,181	-	-	-	-	(1,181)	-100.0%
4-790.60	GAIN/LOSS ON FIXED ASSETS	12,233	-	-	-	-	-	-	-	-	-	NA
4-790.61	SALE OF NON CAPITAL ASSETS	900	48,655	-	-	-	-	-	-	-	-	NA
	SUBTOTAL	1,417,217	1,570,254	1,661,723	1,685,678	1,685,678	1,682,732	1,682,732	1,751,998	1,751,998	66,320	3.9%
	UNCOLLECTABLE ACCTS (DEPT 110)	(2,432)	(1,484)	(13,083)	(2,500)	(2,500)	(5,700)	(5,700)	(5,700)	(5,700)	(3,200)	NA
	TOTAL REVENUES BUDGETARY BASIS	1,414,785	1,568,770	1,648,640	1,683,178	1,683,178	1,677,032	1,677,032	1,746,298	1,746,298	63,120	3.8%

**CITY OF BRENHAM  
 GAS FUND 103 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
 EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			\$	%
5-100-860.11	DEBT SERVICE-INTEREST	-	-	12,500	12,500	12,500	-	-	12,500	100.0%
5-100-860.15	DEBT SERVICE-PRINCIPAL	-	-	-	-	-	-	-	-	NA
5-100-904.00	GROSS REVENUE TAX	172,279	194,487	220,440	223,042	223,042	239,259	200,203	22,839	10.2%
	TOTAL BUDGETARY BASIS	172,279	194,487	232,940	235,542	235,542	239,259	200,203	35,339	15.0%

**CITY OF BRENHAM  
 GAS FUND 103 - DEPARTMENT 110 - NON-DEPT MISC EXPENDITURES  
 EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-110-903.00	UNCOLLECTIBLE ACCOUNTS^	2,432	1,484	13,083	2,500	2,500	5,700	5,700	(3,200)	-128.0%
5-110-905.00	DEPRECIATION	138,724	143,410	147,318	-	-	-	-	-	NA
5-110-906.00	INVENTORY ADJUSTMENTS	1,004	15,190	(3,060)	2,600	2,600	7,549	5,000	(2,400)	-92.3%
	SUBTOTAL	142,160	160,085	157,341	5,100	5,100	13,249	10,700	(5,600)	-109.8%
	DEPRECIATION	(138,724)	(143,410)	(147,318)	-	-	-	-	-	NA
	TOTAL DEPT 110 BUDGETARY BASIS	3,436	16,675	10,023	5,100	5,100	13,249	10,700	(5,600)	-109.8%

^ UNCOLLECTIBLE ACCOUNTS IS TREATED AS A CONTRA-REVENUE FOR FINANCIAL STATEMENTS AND SUBTRACTED FROM CHARGES FOR OTHER SERVICES.

**CITY OF BRENHAM  
 GAS FUND 103 - DEPARTMENT 162 - GAS  
 EXPENDITURES - FY24 BUDGET**

IN \$

B2B VAR FAV/(UNFAV)

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			\$	%
5-162-101.00	SALARIES & WAGES	264,520	268,716	310,288	320,895	320,895	344,104	358,940	(38,045)	-11.9%
5-162-102.00	OVERTIME PAY	8,512	16,770	14,903	16,800	16,800	14,000	16,800	-	0.0%
5-162-103.00	OASDI/MEDICARE	19,358	22,391	25,186	27,757	27,757	28,538	28,478	(721)	-2.6%
5-162-103.02	MATCHING RETIREMENT	29,171	32,166	54,117	61,845	61,845	68,097	65,443	(3,598)	-5.8%
5-162-105.00	LONGEVITY PAY	5,652	5,941	6,054	6,660	6,660	9,743	7,020	(360)	-5.4%
5-162-105.01	EDUCATION/MISCELLANEOUS	6,033	6,017	6,017	6,000	6,000	6,000	6,300	(300)	-5.0%
5-162-105.03	STANDBY	10,869	11,084	12,736	11,100	11,100	14,333	11,100	-	0.0%
5-162-106.00	MEDICAL INSURANCE	61,902	61,025	64,271	70,028	70,028	68,523	67,907	2,121	3.0%
5-162-106.01	LIFE INSURANCE	1,103	1,040	1,080	1,137	1,137	1,657	581	556	48.9%
5-162-106.02	LONG TERM DISABILITY	613	579	601	755	755	920	778	(23)	-3.0%
5-162-107.00	WORKERS' COMPENSATION	3,205	3,458	3,867	3,885	3,885	3,385	3,162	723	18.6%
5-162-116.00	SALARIES/WAGES CONTINGENCY	-	250	-	-	-	-	-	-	NA
5-162-118.00	ACCRUED COMP TIME	1,152	2,669	6,800	-	-	-	-	-	NA
5-162-201.00	CHEMICALS	2,228	2,228	-	-	-	-	1,300	(1,300)	NA
5-162-202.00	FUEL	5,882	8,270	10,856	15,000	15,000	10,068	10,000	5,000	33.3%
5-162-203.00	TOOLS/SMALL EQUIPMENT	1,472	720	3,170	5,800	5,800	4,000	4,000	1,800	31.0%
5-162-204.00	POSTAGE & FREIGHT	983	485	1,013	900	900	900	900	-	0.0%
5-162-205.00	OFFICE SUPPLIES	34	9	215	50	50	100	300	(250)	-500.0%
5-162-206.00	EMPLOYEE RELATIONS	488	372	744	600	600	600	600	-	0.0%
5-162-207.00	REPRODUCTION & PRINTING	86	527	93	550	550	550	650	(100)	-18.2%
5-162-208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,176	2,235	3,552	3,000	3,000	3,700	4,000	(1,000)	-33.3%
5-162-210.00	BOTANICAL & AGRICULTURAL	91	108	126	110	110	-	175	(65)	-59.1%
5-162-211.00	CLEANING AND JANITORIAL	1,212	918	1,678	2,000	2,000	1,837	1,500	500	25.0%
5-162-212.00	COMPUTER EQUIPMENT & SUPPLIES	723	-	5,927	3,600	3,600	2,377	500	3,100	86.1%
5-162-213.00	COMMUNICATIONS EQUIPMENT	65	13	388	300	300	-	-	300	100.0%
5-162-221.00	SAFETY/FIRST AID SUPPLIES	-	100	24	500	500	184	500	-	0.0%
5-162-250.00	OTHER SUPPLIES	3,349	5,262	5,287	3,500	3,500	4,245	5,250	(1,750)	-50.0%
5-162-301.00	UTILITY LINES	5,683	3,093	1,259	5,000	5,000	5,000	9,000	(4,000)	-80.0%
5-162-303.00	VEHICLES/LARGE EQUIPMENT	3,838	2,704	5,459	2,500	2,500	3,888	3,500	(1,000)	-40.0%
5-162-304.00	MACHINERY/EQUIPMENT	3,511	4,610	4,855	4,800	4,800	4,831	4,960	(160)	-3.3%
5-162-308.00	METERS	-	3,950	-	9,000	9,000	2,950	9,000	-	0.0%
5-162-311.00	UTILITY PLANTS	10,363	38,780	7,296	19,100	19,100	9,300	17,100	2,000	10.5%

**CITY OF BRENHAM  
 GAS FUND 103 - DEPARTMENT 162 - GAS  
 EXPENDITURES - FY24 BUDGET**

IN \$

B2B VAR FAV/(UNFAV)

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			\$	%
5-162-312.00	BUILDINGS/APPLIANCES	-	448	1,366	500	500	500	300	200	40.0%
5-162-350.00	OTHER MAINTENANCE	-	-	16	-	-	-	-	-	NA
5-162-401.00	ELECTRICAL	2,850	3,036	3,321	3,220	3,415	3,415	3,173	47	1.5%
5-162-402.00	AUDITS/CONSULTANTS FEES	-	6,570	-	64,000	35,000	35,000	5,000	59,000	92.2%
5-162-402.15	STATE FEES	7,852	18,467	7,436	10,650	8,063	8,063	13,363	(2,713)	-25.5%
5-162-403.00	TELEPHONE	1,786	1,768	1,990	1,736	2,428	2,428	2,917	(1,181)	-68.0%
5-162-404.00	GAS	675	675	759	835	696	696	759	76	9.1%
5-162-405.50	DRAINAGE CHARGE	526	701	701	701	643	643	701	-	0.0%
5-162-406.50	GARBAGE	249	-	-	-	-	-	-	-	NA
5-162-406.60	DISPOSAL FEES	30	-	34	-	-	-	75	(75)	NA
5-162-408.00	RENTAL & LEASES	2,578	3,018	2,942	2,845	2,000	2,000	3,162	(317)	-11.1%
5-162-408.10	RENTALS/LEASES-FLEET	3,893	1,565	3,595	3,000	3,148	3,148	2,750	250	8.3%
5-162-409.00	ADVERTISEMENTS/LEGAL NOTICES	245	200	-	-	-	-	-	-	NA
5-162-409.10	PUBLIC ED/INFORMATION	7,333	7,645	7,982	8,000	8,449	8,449	10,307	(2,307)	-28.8%
5-162-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	12,000	-	-	-	-	-	NA
5-162-415.00	JANITORIAL SERVICES	-	183	-	-	-	-	-	-	NA
5-162-424.00	SERVICE CONTRACTS	511	1,855	3,275	3,931	3,099	3,099	3,146	785	20.0%
5-162-425.00	LABORATORY TEST FEES	660	540	560	720	480	480	1,440	(720)	-100.0%
5-162-450.00	OTHER SERVICES	1,400	1,290	2,095	1,600	1,305	1,305	2,470	(870)	-54.4%
5-162-708.10	SERVICE INSTALL REPLACEMENTS	8,436	8,524	5,652	6,000	4,238	4,238	3,500	2,500	41.7%
5-162-709.00	GAS REGULATORS	7,221	4,900	4,217	6,000	5,422	5,422	3,500	2,500	41.7%
5-162-710.00	MACHINERY/EQUIPMENT	16,671	-	-	-	-	-	3,550	(3,550)	NA
5-162-713.00	VEHICLES/LARGE EQUIPMENT	5,508	-	-	-	-	-	-	-	NA
5-162-714.10	SCADA COMMUNICATIONS	3,526	1,261	345	3,000	2,908	2,908	1,500	1,500	50.0%
5-162-715.00	OTHER CAPITAL	-	48,655	7,750	-	-	-	-	-	NA
5-162-804.00	UTILITY LINES	13,175	24,483	10,878	36,682	421	421	16,445	20,237	55.2%
5-162-804.10	UTILITY LINES-CONTINGENCY	95,998	6,117	63,021	20,800	7,583	7,583	21,632	(832)	-4.0%
5-162-804.20	UTILITY LINES-CONTRACTORS	70,094	8,344	-	-	54,500	54,500	98,954	(98,954)	NA
5-162-806.00	BORDER STATIONS	-	74,590	-	-	-	-	-	-	NA
5-162-808.00	METERS	52,502	49,589	67,443	59,280	68,727	68,727	61,652	(2,372)	-4.0%
5-162-808.10	NEW SERVICE INSTALLS	19,796	22,679	46,877	40,000	30,000	30,000	27,040	12,960	32.4%
5-162-809.00	GAS REGULATORS	5,249	6,529	11,876	12,500	12,000	12,000	27,040	(14,540)	-116.3%

**CITY OF BRENHAM  
 GAS FUND 103 - DEPARTMENT 162 - GAS  
 EXPENDITURES - FY24 BUDGET  
 /N \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE		FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	FY23 RAE	FY24 BUD (O)		\$	%
5-162-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	-	19,000	(19,000)	NA
5-162-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	31,930	31,930	30,132	30,132	56,228	(24,298)	-76.1%
5-162-901.00	LIAB/CASUALTY INSURANCE	3,460	3,258	3,345	3,680	3,680	3,596	3,596	4,243	(563)	-15.3%
5-162-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,606	7,367	13,812	14,500	14,500	14,111	14,111	15,060	(560)	-3.9%
5-162-908.10	MILEAGE	115	-	274	825	825	250	250	700	125	15.2%
5-162-950.00	OTHER SUNDRY	56	141	94	250	250	74	74	600	(350)	-140.0%
	SUBTOTAL	795,273	820,886	841,516	940,357	940,357	917,018	917,018	1,049,951	(109,594)	-11.7%
	ACCRUED COMP TIME	(1,152)	(2,669)	(6,800)	-	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	794,121	818,218	834,716	940,357	940,357	917,018	917,018	1,049,951	(109,594)	-11.7%

**CITY OF BRENHAM  
 GAS FUND 103  
 TRANSFERS OUT (IN) - FY24 BUDGET  
 /N \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
6-000-601.00	INTERFUND TRNF-GENERAL	382,099	372,080	295,190	301,682	301,682	293,350	316,766	(15,084)	-5.0%
6-000-602.00	INTERFUND TRNF-ELECTRIC	191,545	196,652	197,898	224,029	224,029	225,227	231,328	(7,299)	-3.3%
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	-	-	-	(5,515)	(5,515)	(5,515)	-	(5,515)	NA
	TOTAL NET TRANSFERS IN/OUT	573,644	568,732	493,088	520,196	520,196	513,062	548,094	(27,898)	-5.4%



**CITY OF BRENHAM  
 GAS FUND 123 - COMMODITY SUPPLY  
 FINANCIALS - FY24 BUDGET**

IN \$	FY20	FY21	FY22	FY23		FY23 RAE		FY24	BUD	B2B VAR FAV/(UNFAV)	
				(O)	(A)	(O)	(A)			\$	%
<b>OPERATING REVENUES</b>											
CHARGES FOR SERVICES	1,090,338	1,346,612	3,751,770	4,323,939	4,323,939	1,845,313	1,845,313	1,218,854	1,218,854	(3,105,085)	-71.8%
<b>TOTAL REVENUES</b>	<u>1,090,338</u>	<u>1,346,612</u>	<u>3,751,770</u>	<u>4,323,939</u>	<u>4,323,939</u>	<u>1,845,313</u>	<u>1,845,313</u>	<u>1,218,854</u>	<u>1,218,854</u>	<u>(3,105,085)</u>	<u>-71.8%</u>
<b>OPERATING EXPENDITURES</b>											
SUPPLIES	968,379	1,481,571	3,416,088	4,123,939	4,123,939	1,637,252	1,637,252	1,218,854	1,218,854	2,905,085	70.4%
CONTRACTUAL SERVICES	-	221,090	526,621	200,000	200,000	25,127	25,127	-	-	200,000	100.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<u>968,379</u>	<u>1,702,661</u>	<u>3,942,709</u>	<u>4,323,939</u>	<u>4,323,939</u>	<u>1,662,379</u>	<u>1,662,379</u>	<u>1,218,854</u>	<u>1,218,854</u>	<u>3,105,085</u>	<u>71.8%</u>
<b>OPERATING INCOME (LOSS)</b>	121,959	(356,049)	(190,938)	-	-	182,934	182,934	-	-	-	0.0%
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	0.0%
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	0.0%
<b>TOTAL TRANSFERS IN/(OUT)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<u>121,959</u>	<u>(356,049)</u>	<u>(190,938)</u>	<u>-</u>	<u>-</u>	<u>182,934</u>	<u>182,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>RESERVE BALANCE</b>											
BEGINNING BALANCE - OVER/(UNDER)	238,371	360,330	4,281	(186,657)	(186,657)	(186,657)	(186,657)	(3,723)	(3,723)	NA	NA
CHANGE IN NET POSITION OPERATIONS	121,959	(356,049)	(190,938)	-	-	182,934	182,934	-	-	NA	NA
<b>ENDING BALANCE - OVER/(UNDER)</b>	<u>360,330</u>	<u>4,281</u>	<u>(186,657)</u>	<u>(186,657)</u>	<u>(186,657)</u>	<u>(3,723)</u>	<u>(3,723)</u>	<u>(3,723)</u>	<u>(3,723)</u>	<u>NA</u>	<u>NA</u>

**CITY OF BRENHAM  
 GAS FUND 123  
 REVENUES - FY24 BUDGET  
 /N \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
4-602.00	GAS UTIL REVENUES	2,178,836	2,322,044	2,228,944	2,335,208	2,335,208	2,150,419	2,288,023	(47,185)	-2.0%
4-611.00	GAS COST ADJUSTMENT	(1,088,499)	(975,433)	1,522,827	1,988,731	1,988,731	(305,106)	(1,069,169)	(3,057,900)	-153.8%
	TOTAL FUND 123 REVENUES	1,090,338	1,346,612	3,751,770	4,323,939	4,323,939	1,845,313	1,218,854	(3,105,085)	-71.8%

CITY OF BRENHAM  
 GAS FUND 123 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
 EXPENDITURES - FY24 BUDGET

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-100-402.00	AUDITS/CONSULTANTS FEES	-	37,508	18,360	-	-	2,035	-	-	NA
5-100-419.00	LEGAL FEES	-	183,582	508,261	200,000	200,000	23,092	-	(200,000)	-100.0%
5-100-705.00	GAS PURCHASE COST	968,379	1,481,571	3,416,088	4,123,939	4,123,939	1,637,252	1,218,854	(2,905,085)	-70.4%
	TOTAL FUND 123 REVENUES	968,379	1,702,661	3,942,709	4,323,939	4,323,939	1,662,379	1,218,854	(3,105,085)	-71.8%



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# WATER FUND

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**INTRODUCTION – WATER FUND V3.0**

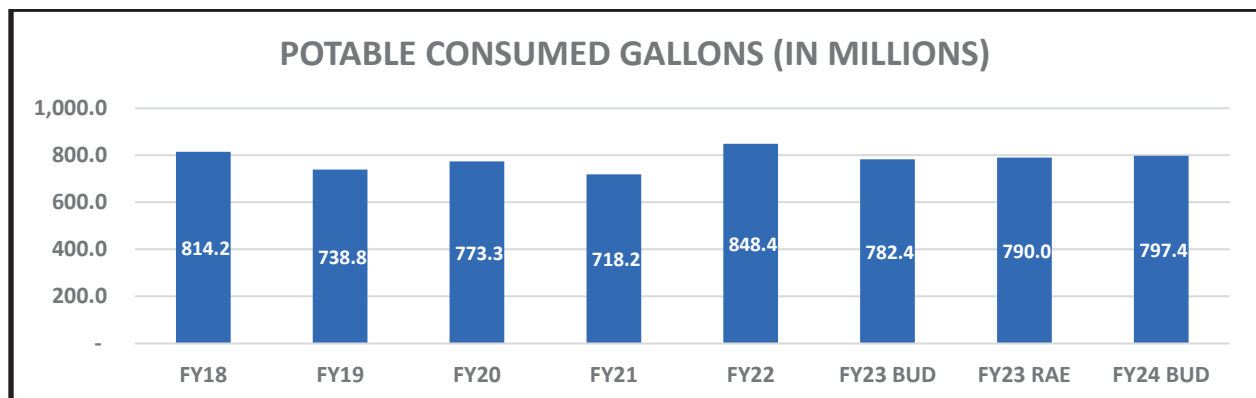
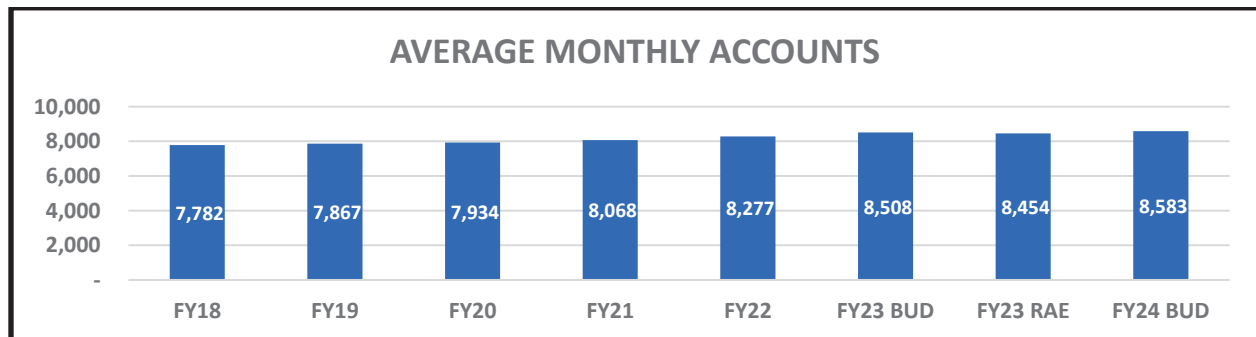
The Water Fund is budgeted in two (2) separate funds on the INCODE accounting system: Fund 104 and Fund 134. Fund 134 is a sub-fund to Fund 104. Fund 104 is the primary operating fund for water treatment and distribution operations and cost of service source for water rate setting. Fund 134 was established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

**FUND 104 - WATER FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS**

- Operating Revenues – \$6.0 million in operating revenues are projected for the FY24 Proposed Budget. This is an increase of \$695,955 or 13.0 percent over the FY23 Budget. These revenues are used to cover water treatment and distribution operating costs, debt service payments, General Fund franchise fees and transfers to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 96 percent of operating revenues and are determined by water rates and customer demand based on water usage. Water rates were increased 5.5 percent on residential and commercial accounts on October 1, 2022. **Two water rate increases are planned in FY24, one October 1<sup>st</sup> and a second January 1<sup>st</sup>. The incremental increases are in preparation for new debt issuances to fund the water plant expansion and ground water wells. In addition, an increase in water taps is recommended to better recover more of the costs associated with new development and reduce subsidies from existing water rate customers.**

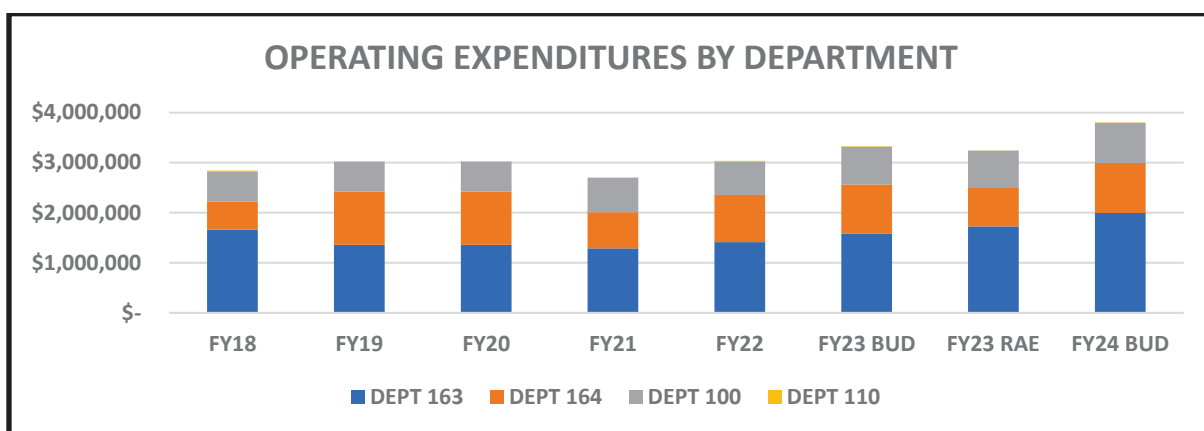
Other revenue drivers include:

- An increase in average monthly accounts due to new subdivision and commercial development
- An increase in gallons consumed due to new subdivision and commercial development



- Operating Expenditures – The FY24 Proposed Budget includes \$3.9 million in operating expenditures. This is an increase of \$136,847 or 3.6 percent over the FY23 Budget.

There are two (2) primary operating department budgets with staff: Department 163 – Water Treatment and Department 164 – Water Construction. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees (and debt service) are budgeted. Department 110 includes budgets for other sundries, inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in operating revenues on the financial statement. Of the two (2) primary operating departments, Department 163 has the largest operating department budget at \$2.1 million or 53 percent of operating expenditures. The operating budget for Department 164 is \$936,620.



The largest operating expenditure is for personnel which is 27 percent of the operating expenditure budget, followed by supplies (24 percent), purchased water (12 percent), contractual services (12 percent), franchise fees (10 percent), capital outlay (7 percent) maintenance (7 percent), and miscellaneous expenditures (<1 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital appearing in the Fund 104 operating budget is revenue or reserve (not debt) funded. Debt (or grant) funded capital is budgeted in Fund 134.

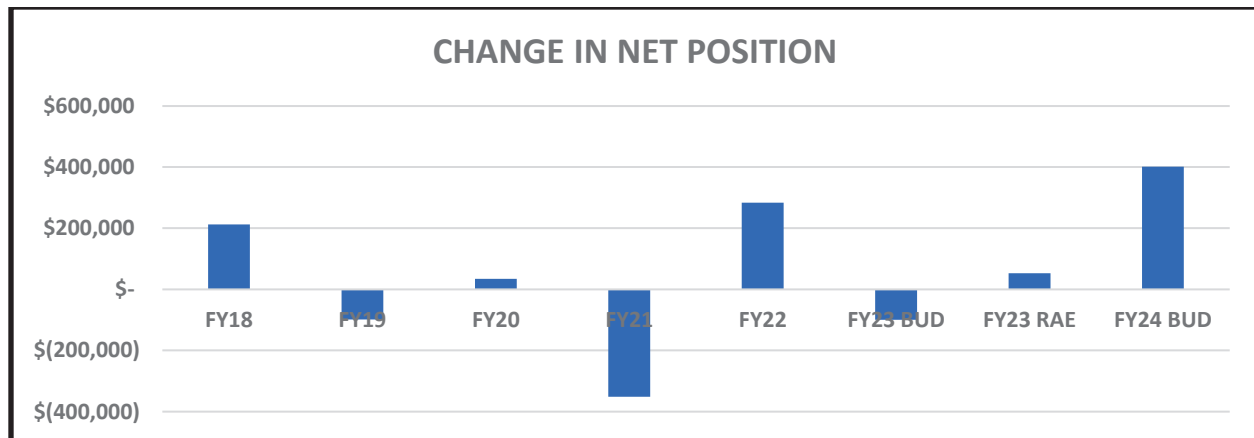
Expenditure drivers (B2B) include:

- A \$30,309 (6.9 percent) increase in purchased water supply per Brazos Valley River Authority (BRA) plan to implement 5 to 6 percent increase in water supply costs, annually
- An increase in personnel costs of \$15,613 with the addition of two positions in Department 164 offset by an allocation change in Department 164 from 60 percent Water Fund/40 percent Wastewater Fund to 50/50 split
- An increase of \$130,367 in supplies expenditures, primarily from higher chemical costs for water treatment
- An increase of \$23,435 in maintenance due to an increase in water main repairs
- An increase in contractual services budget of \$14,999 with B2B savings of \$118,050 in Audits/Consultants from completion of the Water Plant Study offset by higher electric costs, a Valve Exercise Program and a Fire Hydrant Flow Test

- A decrease of (\$113,799) in capital expenditures with the suspension of water line replacements done by in-house staff and the purchase of a dump truck by Department 164 in FY23 deferred (extraordinary lead-time) to FY24 and budgeted in Department 165 (Wastewater)
  - An increase of \$44,702 in franchise fees on higher FY24 revenues due to higher consumption and rate increases
  - A decrease of (\$8,779) in miscellaneous expenditures for inventory adjustments
- Distribution Non-Operating Revenues (Expenditures) – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as, interest earnings. Debt has been used for various water infrastructure improvements. The current outstanding debt balance is \$10.6 million. The FY24 Proposed Budget shows (\$1.3) million in net expenditures meaning expenditures exceed non-operating revenues. The expenditure driver is for debt service and there is an increase of \$231,157 on a B2B basis. Budget drivers include:
    - An increase in debt service payments because of a planned new debt issuance of \$3.4 million for funding the Water Plant Expansion, a groundwater well site, and the replacement of water mains
    - Higher investment earnings and miscellaneous revenues



- Transfers In (Out) – The Water Fund reimburses via transfers-out to the General Fund and the Electric Fund shared service costs for such administrative oversight, utility billing, customer service, SCADA, IT, accounting/finance, human resources, etc. For the FY24 Proposed Water Fund Budget there is (\$581,034) in transfers-out which is (\$18,286) higher than FY23 Budget. B2B drivers include:
  - No workers compensation Transfer-In, a loss of (\$19,079) on a B2B basis
  - An increase of \$14,619 (5 percent) in transfers-outs to the General Fund
  - A \$3,667 increase in transfers-out to the Electric Fund
  - A \$200,000 Transfer-In from the Wastewater Fund to help new debt service
- Change In Net Position – There is an increase in net position of \$401,353 in the FY24 Proposed Water Fund Budget.



#### FUND 134 – WATER CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS

- Expenditures/Revenues – The FY24 Proposed Budget includes \$5.4 million of primarily capital expenditures using ARPA Grant funds and debt proceeds from the \$5.1 million 2024 issuance for water plant expansion and groundwater well site. These are multi-year projects. Projects include:
  - ARPA Projects
    - Grantworks Administration \$76,538
    - Generator (completion) Atlow Booster Pump Station \$155,936
    - Completion of Replacement of Air Release Valves on Lake Line \$38,734
  - 2024 Debt Issuance
    - Groundwater wells \$1,900,000
    - Water Plant Expansion \$1,585,000
    - Water Main Replacements \$1,600,000
  
- Change in Net Position – For FY24 Budget, Fund 134 shows a change in net position of (\$5.1) million which is offset by ARPA Grant revenues and bond proceeds recorded as a balance sheet item.



**CITY OF BRENHAM  
WATER FUND 104 - OPERATIONS  
FINANCIALS - FY24 BUDGET**

IN/\$	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
				BUD (O)	BUD (A)			\$	%
<b>OPERATING REVENUES</b>									
CHARGES FOR SERVICES	4,230,805	4,183,523	5,544,285	5,347,249	5,347,249	5,519,217	6,043,204	695,955	13.0%
<b>TOTAL REVENUES</b>	4,230,805	4,183,523	5,544,285	5,347,249	5,347,249	5,519,217	6,043,204	695,955	13.0%
<b>OPERATING EXPENDITURES</b>									
COST OF SALES AND SERVICES	398,042	394,604	414,915	437,247	437,247	439,718	467,556	(30,309)	-6.9%
SALARIES	789,324	906,616	897,618	1,066,125	1,066,125	1,028,799	1,081,738	(15,613)	-1.5%
SUPPLIES	465,617	526,794	865,016	819,484	819,484	1,063,859	949,851	(130,367)	-15.9%
MAINTENANCE	181,894	221,400	292,283	242,560	242,560	247,427	265,995	(23,435)	-9.7%
CONTRACTUAL SERVICES	289,706	351,336	527,581	438,591	438,591	474,377	453,590	(14,999)	-3.4%
CAPITAL OUTLAY	261,289	331,968	178,831	404,640	404,640	205,919	290,841	113,799	28.1%
GROSS REVENUE TAX	287,149	273,413	377,609	363,446	363,446	374,938	408,148	(44,702)	-12.3%
MISCELLANEOUS	29,196	29,596	14,123	31,876	31,876	22,380	23,097	8,779	27.5%
<b>TOTAL OPERATING EXPENDITURES</b>	2,702,217	3,035,728	3,567,976	3,803,969	3,803,969	3,857,417	3,940,816	(136,847)	-3.6%
<b>OPERATING INCOME (LOSS)</b>	1,528,589	1,147,795	1,976,309	1,543,280	1,543,280	1,661,800	2,102,388	559,108	36.2%
<b>NONOPERATING REVENUES (EXPENDITURES)</b>									
DEBT SERVICE:									
INT/FISCAL CHARGES (FEB & AUG)	(261,044)	(252,189)	(284,717)	(298,155)	(298,155)	(298,255)	(454,409)	(156,254)	52.4%
PRINCIPAL RETIREMENT (AUG)	(726,733)	(745,412)	(879,988)	(875,860)	(875,860)	(875,850)	(950,763)	(74,903)	8.6%
ISSUANCE COSTS	(21,572)	-	(74,877)	-	-	-	-	-	0.0%
INTERGOVERNMENTAL (NET FEMA)	-	-	-	-	-	-	-	-	0.0%
INVESTMENT INCOME (NET BOND INT)	8,908	6,394	5,664	1,440	1,440	8,002	8,002	6,562	455.7%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	0.0%
MISCELLANEOUS, NET	86,245	73,209	73,470	73,347	73,347	90,095	77,169	3,822	5.2%
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	(914,196)	(917,998)	(1,160,448)	(1,099,228)	(1,099,228)	(1,076,008)	(1,320,001)	(220,773)	20.1%
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	614,393	229,798	815,862	444,052	444,052	585,792	782,387	338,335	76.2%
TRANSFERS IN	-	-	-	19,079	19,079	19,079	200,000	180,921	0.0%
TRANSFERS OUT	(580,135)	(581,216)	(532,712)	(562,748)	(562,748)	(552,497)	(581,034)	(18,286)	3.2%
<b>TOTAL TRANSFERS IN/(OUT)</b>	(580,135)	(581,216)	(532,712)	(543,669)	(543,669)	(533,418)	(381,034)	162,635	-29.9%
<b>CHANGE IN NET POSITION OPERATIONS</b>	34,258	(351,418)	283,150	(99,617)	(99,617)	52,374	401,353	500,970	-502.9%
<b>WORKING CAPITAL BALANCE</b>	2,014,268	(1,508,328)	462,794	363,177	363,177	515,168	916,521	553,344	152.4%

**CITY OF BRENHAM  
WATER FUND 104  
REVENUES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	B2B VAR FAV/(UNFAV,									
		FY20	FY21	FY22	FY23		FY23 RAE		FY24		\$
4-603.00	WATER UTIL REVENUES	4,102,134	4,010,944	5,394,425	5,192,085	5,192,085	5,356,261	5,830,676	638,591	12.3%	
4-607.00	FIRE LINE	104,337	105,871	112,255	115,200	114,359	116,359	1,159	1.0%		
4-614.00	SERVICE CHARGE	-	-	375	-	1,025	1,025	1,025	NA		
4-642.00	DEVELOPERS CONTRIBUTION	3,284	7,109	13,900	-	-	-	-	NA		
4-650.00	CUSTOMER REPAIR & REPLACE	-	6,134	3,396	4,000	4,000	1,000	(3,000)	-75.0%		
4-651.00	SET METER ON FIRE HYDRANT	1,000	2,000	1,600	2,600	2,600	1,000	(1,600)	-61.5%		
4-652.00	WATER FROM FIRE STATION	200	-	-	200	200	-	(200)	-100.0%		
4-655.00	LINE TAPS	24,875	54,621	38,988	37,500	37,500	46,572	93,144	148.4%		
4-656.00	WATER RESALE AGREEMENT	61,146	61,146	64,242	65,472	65,472	68,112	72,369	10.5%		
4-690.00	MISCELLANEOUS UTIL REVENUE	887	351	2,934	664	664	5,000	5,000	4,336	653.0%	
4-710.00	INTEREST EARNED	7,659	6,244	3,112	-	-	-	-	-	NA	
4-710.30	INTEREST-TEXPOOL	1,248	150	2,552	1,440	1,440	8,002	8,002	6,562	455.7%	
4-710.31	INTEREST-TEXSTAR	7,401	171	10,371	-	-	803	402	402	NA	
4-733.00	GRANT REVENUE-FEMA	703,551	376,958	-	-	-	-	-	-	NA	
4-770.00	RENTAL INCOME	800	4,800	4,800	4,800	4,800	4,800	4,800	-	0.0%	
4-790.00	MISC OTHER REVENUE	4,611	7,263	4,380	3,075	3,075	-	-	(3,075)	-100.0%	
4-790.50	AMORTIZED BOND PREMIUMS	65,285	63,108	66,551	-	-	-	-	-	NA	
4-790.60	GAIN/LOSS ON FIXED ASSETS	19,688	-	(107,662)	-	-	17,183	-	-	NA	
4-790.61	SALE OF NON CAPITAL ASSETS	-	-	48	-	-	-	-	-	NA	
	SUBTOTAL	5,108,108	4,706,871	5,616,269	5,427,036	5,427,036	5,624,117	6,133,777	706,741	13.0%	
	AMORTIZED BOND PREMIUMS	(65,285)	(63,108)	(66,551)	-	-	-	-	-	NA	
	GAIN/LOSS NOT FULLY DEPRE	-	-	107,662	-	-	-	-	-	NA	
	TOTAL REVENUES BUDGETARY BASI	5,042,823	4,643,763	5,657,379	5,427,036	5,427,036	5,624,117	6,133,777	706,741	13.0%	

**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
EXPENDITURES - FY24 BUDGET**

**/IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	26,000	39,000	(39,000)	NA
5-100-421.20	BOND ISSUANCE COSTS	21,572	-	74,877	-	-	-	-	-	NA
5-100-708.00	WATER PURCHASED	398,042	394,604	414,915	437,247	437,247	439,718	467,556	(30,309)	-6.9%
5-100-860.11	DEBT SERVICE-INTEREST	261,044	252,189	284,717	298,155	298,155	298,255	454,409	(156,254)	-52.4%
5-100-860.15	PRINCIPAL-DEBT SERVICE	726,733	745,412	879,988	875,860	875,860	875,850	950,763	(74,903)	-8.6%
5-100-904.00	GROSS REVENUE TAX	287,149	273,413	377,609	363,446	363,446	374,938	408,148	(44,702)	-12.3%
	TOTAL BUDGETARY BASIS	1,694,539	1,665,618	2,032,105	1,974,708	1,974,708	2,014,761	2,319,876	(345,168)	-17.5%

**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 110 - NON-DEPT MISC EXPENDITUREUS  
EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE		FY24 BUD (O)	32B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	BUD (O)	BUD (A)		\$	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS^	5,912	3,507	23,589	5,000	5,000	6,000	5,000	5,000	-	0.0%
5-110-905.00	DEPRECIATION	971,113	1,046,077	1,194,427	-	-	-	-	-	-	NA
5-110-905.55	AMORTIZED CHARGES	42,892	39,256	32,243	-	-	-	-	-	-	NA
5-110-906.00	INVENTORY ADJUSTMENTS	6,949	11,064	78	9,000	9,000	2,000	2,000	2,000	7,000	77.8%
5-110-924.00	CONTINGENCY	-	-	883,575	-	-	-	-	-	-	NA
5-110-950.00	OTHER SUNDRY	-	2,763	0	-	-	-	-	-	-	NA
	SUBTOTAL	1,026,867	1,102,666	2,133,913	14,000	14,000	8,000	7,000	7,000	7,000	50.0%
	DEPRECIATION	(971,113)	(1,046,077)	(1,194,427)	-	-	-	-	-	-	NA
	AMORTIZED CHARGES	(42,892)	(39,256)	(32,243)	-	-	-	-	-	-	NA
	CONTINGENCY	-	-	(883,575)	-	-	-	-	-	-	NA
	TOTAL DEPT 110 BUDGETARY BASIS	12,861	17,333	23,667	14,000	14,000	8,000	7,000	7,000	7,000	50.0%

^ UNCOLLECTIBLE ACCOUNTS IS TREATED AS A CONTRA-REVENUE FOR FINANCIAL STATEMENTS AND SUBTRACTED FROM CHARGES FOR OTHER SERVICES.

**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 163 - WATER TREATMENT  
EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	FY23 RAE	BUD (O)		
5-163-101.00	SALARIES & WAGES	302,734	346,203	368,947	409,708	409,708	407,117	440,650	(30,942)	-7.6%
5-163-102.00	OVERTIME PAY	18,136	39,674	33,187	23,600	23,600	38,061	23,600	-	0.0%
5-163-103.00	OASDI/MEDICARE	23,018	28,193	29,840	34,394	34,394	36,038	34,637	(243)	-0.7%
5-163-103.02	MATCHING RETIREMENT	32,686	41,992	64,308	76,349	76,349	83,864	79,597	(3,248)	-4.3%
5-163-105.00	LONGEVITY PAY	3,738	3,868	3,927	4,740	4,740	6,300	4,560	180	3.8%
5-163-105.01	EDUCATION/MISCELLANEOUS	6,033	6,017	6,017	6,000	6,000	8,031	8,400	(2,400)	-40.0%
5-163-105.03	STANDBY	1,528	2,347	2,317	4,800	4,800	5,390	4,800	-	0.0%
5-163-106.00	MEDICAL INSURANCE	49,783	70,065	73,757	95,424	95,424	73,647	78,662	16,762	17.6%
5-163-106.01	LIFE INSURANCE	1,244	1,210	1,173	1,412	1,412	1,690	706	706	50.0%
5-163-106.02	LONG TERM DISABILITY	690	671	652	938	938	939	946	(8)	-0.9%
5-163-107.00	WORKERS' COMPENSATION	7,237	8,256	7,607	7,397	7,397	6,046	5,812	1,585	21.4%
5-163-118.00	ACCRUED COMP TIME	7,876	4,733	(4,170)	-	-	-	-	-	NA
5-163-201.00	CHEMICALS	358,580	362,284	632,196	603,407	603,407	781,268	665,000	(61,593)	-10.2%
5-163-202.00	FUEL	5,662	5,661	6,957	12,000	12,000	10,342	10,000	2,000	16.7%
5-163-203.00	TOOLS/SMALL EQUIPMENT	3,267	3,581	1,795	2,000	2,000	3,530	2,000	-	0.0%
5-163-204.00	POSTAGE & FREIGHT	1,914	2,122	2,630	2,500	2,500	2,691	2,500	-	0.0%
5-163-205.00	OFFICE SUPPLIES	1,839	531	833	1,200	1,200	1,000	800	400	33.3%
5-163-206.00	EMPLOYEE RELATIONS	273	394	540	300	300	600	500	(200)	-66.7%
5-163-207.00	REPRODUCTION & PRINTING	323	838	1,089	1,700	1,700	1,200	1,100	600	35.3%
5-163-208.00	CLOTHING/PERS PROTECTIVE EQUIP	1,165	1,055	3,195	4,400	4,400	4,658	4,400	-	0.0%
5-163-209.00	EDUCATIONAL	-	-	45	-	-	-	-	-	NA
5-163-210.00	BOTANICAL & AGRICULTURAL	72	181	80	100	100	-	100	-	0.0%
5-163-211.00	CLEANING AND JANITORIAL	981	1,224	1,159	1,000	1,000	911	1,000	-	0.0%
5-163-212.00	COMPUTER EQUIPMENT & SUPPLIE	-	3,166	1,552	500	500	-	3,100	(2,600)	-520.0%
5-163-213.00	COMMUNICATIONS EQUIPMENT	-	259	259	-	-	26	-	-	NA
5-163-220.00	LAB SUPPLIES	14,200	18,657	24,809	15,550	15,550	27,827	18,000	(2,450)	-15.8%
5-163-221.00	SAFETY/FIRST AID SUPPLIES	600	543	1,113	18,000	18,000	18,000	2,000	16,000	88.9%
5-163-223.00	SMALL APPLIANCES	-	68	18	100	100	-	600	(500)	-500.0%
5-163-250.00	OTHER SUPPLIES	1,728	6,453	3,260	2,000	2,000	2,088	2,000	-	0.0%
5-163-303.00	VEHICLES/LARGE EQUIPMENT	1,071	818	914	2,000	2,000	1,000	1,500	500	25.0%

**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 163 - WATER TREATMENT  
EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-163-304.00	MACHINERY/EQUIPMENT	123	349	575	700	700	1,430	1,000	(300)	-42.9%
5-163-309.00	COMMUNICATION/PHOTO EQUIP	-	-	-	-	-	-	-	-	NA
5-163-310.00	LAND/GROUNDS	1,754	32	-	500	500	1,600	2,500	(2,000)	-400.0%
5-163-311.00	UTILITY PLANTS	113,217	161,660	219,868	160,000	160,000	146,504	150,669	9,331	5.8%
5-163-312.00	BUILDINGS/APPLIANCES	1,769	1,297	6,041	5,000	5,000	1,000	10,000	(5,000)	-100.0%
5-163-350.00	OTHER MAINTENANCE	-	61	124	-	-	11	500	(500)	NA
5-163-401.00	ELECTRICAL	169,773	177,334	232,773	204,291	204,291	225,000	236,250	(31,959)	-15.6%
5-163-402.00	AUDITS/CONSULTANTS FEES	19,625	51,611	160,866	148,050	148,050	121,000	30,000	118,050	79.7%
5-163-402.15	STATE FEES	19,725	18,459	18,159	20,000	20,000	23,058	25,000	(5,000)	-25.0%
5-163-403.00	TELEPHONE	1,270	1,159	1,158	1,158	1,158	1,161	1,274	(116)	-10.0%
5-163-405.50	DRAINAGE CHARGE	113	135	135	135	135	146	135	-	0.0%
5-163-406.50	GARBAGE	411	-	-	-	-	-	-	-	NA
5-163-406.60	DISPOSAL FEES	98	156	192	160	160	139	160	-	0.0%
5-163-408.00	RENTAL & LEASES	620	3,053	11,455	3,780	3,780	4,983	5,440	(1,660)	-43.9%
5-163-408.10	RENTALS/LEASES-FLEET	550	38	818	250	250	-	150	100	40.0%
5-163-409.00	ADVERTISEMENTS/LEGAL NOTICES	409	339	93	200	200	1,200	1,000	(800)	-400.0%
5-163-424.00	SERVICE CONTRACTS	8,424	12,346	8,299	8,600	8,600	6,144	6,157	2,443	28.4%
5-163-425.00	LABORATORY TEST FEES	13,433	13,137	17,134	17,000	17,000	15,025	20,800	(3,800)	-22.4%
5-163-450.00	OTHER SERVICES	4,855	930	6,731	534	534	12,243	9,100	(8,566)	-1604.1%
5-163-710.00	MACHINERY/EQUIPMENT	2,130	-	20,425	3,050	3,050	5,300	-	3,050	100.0%
5-163-714.00	RADIOS/RADAR/CAMERAS	842	573	-	1,000	1,000	-	-	1,000	100.0%
5-163-714.10	SCADA COMMUNICATIONS	-	270	-	-	-	965	-	-	NA
5-163-715.00	OTHER CAPITAL	-	-	-	-	-	-	17,000	(17,000)	NA
5-163-805.00	UTILITY PLANTS	-	-	-	-	-	-	81,120	(81,120)	NA
5-163-810.00	MACHINERY/EQUIPMENT	-	-	-	18,000	18,000	45,944	-	18,000	100.0%
5-163-813.00	VEHICLES/LARGE EQUIPMENT	77,058	-	33,399	-	-	-	-	-	NA
5-163-814.10	SCADA/COMMUNICATIONS	-	-	-	57,200	57,200	-	77,134	(19,934)	-34.8%
5-163-901.00	LIAB/CASUALTY INSURANCE	4,588	4,422	4,539	4,766	4,766	5,452	6,433	(1,667)	-35.0%
5-163-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,006	6,369	4,758	8,000	8,000	8,000	8,000	-	0.0%
5-163-908.10	MILEAGE	1,114	376	76	500	500	416	700	(200)	-40.0%

**CITY OF BRENHAM  
 WATER FUND 104 - DEPARTMENT 163 - WATER TREATMENT  
 EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 BUD (O)	FY23 BUD (A)	FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV) \$	%
5-163-949.00	UNEMPLOYMENT BENEFITS	131	-	-	-	-	-	-	-	NA
5-163-950.00	OTHER SUNDRY	36	-	-	-	-	-	-	-	NA
	SUBTOTAL	1,295,452	1,415,167	2,017,622	1,994,393	1,994,393	2,148,985	2,087,492	(93,099)	-4.7%
	ACCRUED COMP TIME	(7,876)	(4,733)	4,170	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	1,287,576	1,410,434	2,021,793	1,994,393	1,994,393	2,148,985	2,087,492	(93,099)	-4.7%

**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 164 - WATER CONSTRUCTION  
EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-164-101.00	SALARIES & WAGES	219,398	225,925	192,597	240,584	240,584	216,689	249,872	(9,288)	-3.9%
5-164-102.00	OVERTIME PAY	14,985	12,795	9,807	11,500	11,500	17,373	13,000	(1,500)	-13.0%
5-164-103.00	OASDI/MEDICARE	13,722	21,293	15,977	20,816	20,816	18,323	19,533	1,283	6.2%
5-164-103.02	MATCHING RETIREMENT	25,202	28,288	33,286	46,224	46,224	42,976	44,887	1,337	2.9%
5-164-105.00	LONGEVITY PAY	3,728	4,097	2,720	3,660	3,660	4,254	3,120	540	14.8%
5-164-105.01	EDUCATION/MISCELLANEOUS	3,973	6,017	4,863	6,000	6,000	6,379	7,200	(1,200)	-20.0%
5-164-105.03	STANDBY	9,658	9,466	9,611	10,000	10,000	10,100	10,000	-	0.0%
5-164-106.00	MEDICAL INSURANCE	46,002	44,005	32,143	56,661	56,661	40,762	47,570	9,091	16.0%
5-164-106.01	LIFE INSURANCE	837	829	595	856	856	1,225	398	458	53.5%
5-164-106.02	LONG TERM DISABILITY	464	459	330	568	568	679	534	34	6.0%
5-164-107.00	WORKERS' COMPENSATION	4,531	4,947	3,959	4,494	4,494	2,916	3,254	1,240	27.6%
5-164-118.00	ACCRUED COMP TIME	8,399	(5,177)	(3,822)	-	-	-	-	-	NA
5-164-202.00	FUEL	9,259	10,198	15,797	16,000	16,000	17,440	18,000	(2,000)	-12.5%
5-164-203.00	TOOLS/SMALL EQUIPMENT	3,604	2,431	2,771	3,000	3,000	3,293	3,000	-	0.0%
5-164-204.00	POSTAGE & FREIGHT	129	-	366	450	450	1	-	450	100.0%
5-164-205.00	OFFICE SUPPLIES	25	9	-	500	500	500	100	400	80.0%
5-164-206.00	EMPLOYEE RELATIONS	880	395	977	800	800	1,616	1,200	(400)	-50.0%
5-164-207.00	REPRODUCTION & PRINTING	206	732	589	800	800	1,134	1,200	(400)	-50.0%
5-164-208.00	CLOTHING/PERS PROTECTIVE EQUIP	3,670	5,563	5,729	6,325	6,325	8,582	7,000	(675)	-10.7%
5-164-209.00	EDUCATIONAL	-	-	-	-	-	-	100	(100)	NA
5-164-210.00	BOTANICAL & AGRICULTURAL	116	54	179	120	120	350	150	(30)	-25.0%
5-164-211.00	CLEANING AND JANITORIAL	1,181	730	1,177	1,300	1,300	1,207	1,300	-	0.0%
5-164-212.00	COMPUTER EQUIPMENT & SUPPLIE:	1,531	379	5,633	1,300	1,300	575	2,300	(1,000)	-76.9%
5-164-213.00	COMMUNICATIONS EQUIPMENT	-	-	381	-	-	100	-	-	NA
5-164-221.00	SAFETY/FIRST AID SUPPLIES	477	779	704	1,200	1,200	1,680	1,200	-	0.0%
5-164-250.00	OTHER SUPPLIES	1,782	2,296	2,606	1,800	1,800	2,962	2,000	(200)	-11.1%
5-164-301.00	UTILITY LINES	56,164	51,121	56,588	66,000	66,000	85,982	90,000	(24,000)	-36.4%
5-164-303.00	VEHICLES/LARGE EQUIPMENT	3,249	3,210	6,608	4,500	4,500	7,000	5,000	(500)	-11.1%
5-164-304.00	MACHINERY/EQUIPMENT	4,546	1,265	1,054	3,560	3,560	1,874	4,000	(440)	-12.4%
5-164-310.00	LAND/GROUNDS	-	1,588	-	-	-	26	26	(26)	NA



**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 164 - WATER CONSTRUCTION  
EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)
					BUD (O)	BUD (A)		BUD (O)	BUD (A)	
5-164-312.00	BUILDINGS/APPLIANCES	-	-	447	300	300	1,000	800	(500)	-166.7%
5-164-350.00	OTHER MAINTENANCE	-	-	63	-	-	-	-	-	NA
5-164-401.00	ELECTRICAL	3,687	4,246	4,167	4,500	4,500	4,400	4,890	(390)	-8.7%
5-164-402.00	AUDITS/CONSULTANTS FEES	788	7,694	3,011	6,000	6,000	8,739	8,000	(2,000)	-33.3%
5-164-402.15	STATE FEES	2,500	-	-	-	-	-	-	-	NA
5-164-402.70	SPECIAL SVCS-EXERCISE VALVES	-	-	-	-	-	-	5,780	(5,780)	NA
5-164-402.75	SPECIAL SVCS-HYDRANT REFINISH	-	42,924	42,680	-	-	-	33,660	(33,660)	NA
5-164-402.80	SPECIAL SVCS-HYDRANT SURVEY	21,578	-	-	-	-	-	-	-	NA
5-164-403.00	TELEPHONE	1,343	1,159	1,411	1,158	1,158	2,071	2,278	(1,120)	-96.7%
5-164-404.00	GAS	908	1,213	1,522	1,522	1,522	1,093	1,038	484	31.8%
5-164-405.00	WATER	225	222	249	246	246	260	317	(71)	-28.9%
5-164-405.50	DRAINAGE CHARGE	458	611	611	611	611	611	611	-	0.0%
5-164-406.00	SEWER	234	229	226	221	221	222	229	(8)	-3.6%
5-164-406.50	GARBAGE	411	-	-	-	-	-	-	-	NA
5-164-406.60	DISPOSAL FEES	-	13	125	125	125	-	-	125	100.0%
5-164-408.10	RENTALS/LEASES-FLEET	17,663	12,933	14,259	18,000	18,000	18,488	20,000	(2,000)	-11.1%
5-164-409.00	ADVERTISEMENTS/LEGAL NOTICES	-	-	-	-	-	443	443	(443)	NA
5-164-424.00	SERVICE CONTRACTS	292	1,296	1,317	1,500	1,500	1,451	1,378	122	8.1%
5-164-450.00	OTHER SERVICES	314	103	191	550	550	500	500	50	9.1%
5-164-708.00	METERS	32,740	69,787	73,891	67,141	67,141	103,403	120,000	(52,859)	-78.7%
5-164-708.10	SERVICE INSTALL REPLACEMENTS	14,570	19,689	43,913	44,441	44,441	55,110	55,110	(10,669)	-24.0%
5-164-710.00	MACHINERY/EQUIPMENT	1,872	5,890	8,350	5,500	5,500	5,500	7,091	(1,591)	-28.9%
5-164-804.00	UTILITY LINES	8,653	163,613	50,596	82,621	82,621	66,315	-	82,621	100.0%
5-164-804.10	UTILITY LINE-CONTINGENCY	48,192	11,707	10,500	33,904	33,904	5,000	35,260	(1,356)	-4.0%
5-164-804.20	UTILITY LINES-CONTRACTORS	-	76,991	-	-	-	687	-	-	NA
5-164-808.00	METERS	28,927	46,918	63,505	43,680	43,680	23,000	45,427	(1,747)	-4.0%
5-164-808.10	NEW SERVICE INSTALLS	25,058	32,738	20,831	31,635	31,635	25,000	32,900	(1,265)	-4.0%
5-164-810.00	MACHINERY/EQUIPMENT	73,400	-	-	-	-	-	-	-	NA
5-164-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	19,000	(19,000)	NA
5-164-813.00	VEHICLES/LARGE EQUIPMENT	-	-	-	137,600	137,600	39,973	-	137,600	100.0%

**CITY OF BRENHAM  
WATER FUND 104 - DEPARTMENT 164 - WATER CONSTRUCTION  
EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-164-901.00	LIAB/CASUALTY INSURANCE	2,107	2,229	2,294	2,410	2,410	2,512	2,964	(554)	-23.0%
5-164-908.00	SEMINARS/MEMBERSHIP/TRAVE	7,264	2,375	2,377	6,000	6,000	4,000	3,000	3,000	50.0%
5-164-908.10	MILEAGE	-	-	-	1,200	1,200	-	-	1,200	100.0%
	SUBTOTAL	730,901	938,274	749,759	999,883	999,883	865,776	936,620	63,263	6.3%
	ACCRUED COMP TIME	(8,399)	5,177	3,822	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	722,501	943,451	753,581	999,883	999,883	865,776	936,620	63,263	6.3%

**CITY OF BRENHAM  
WATER FUND 104  
TRANSFERS IN/(OUT) - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
6-000-601.00	INTERFUND TRNF-GENERAL	(353,537)	(344,265)	(286,089)	(292,380)	(292,380)	(281,141)	(306,999)	(14,619)	NA
6-000-602.00	INTERFUND TRNF-ELECTRIC	(226,598)	(236,951)	(246,623)	(270,368)	(270,368)	(271,356)	(274,035)	(3,667)	NA
6-000-605.00	INTERFUND TRNF-SEWER	-	-	-	-	-	-	200,000	200,000	NA
6-000-650.00	INTERFUND TRNSF-WORKERS COMF	-	-	-	19,079	19,079	19,079	-	(19,079)	-100.0%
	TOTAL NET TRANSFERS IN/(OUT)	(580,135)	(581,216)	(532,712)	(543,669)	(543,669)	(533,418)	(381,034)	162,635	NA

**CITY OF BRENHAM  
WATER FUND 134 - CAPITAL FUNDED BY DEBT, GRANTS, WATER VERF  
FINANCIALS - FY24 BUDGET**

IN \$	FY20		FY21	FY22	FY23 BUD		FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
	(O)	(A)			(O)	(A)			\$	%
<b>OPERATING REVENUES</b>										
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	-	-	-	-	-	-	-	-	-	0.0%
<b>OPERATING EXPENDITURES</b>										
CONTRACTUAL SERVICES	200,000	200,000	54,308	14,910	200,000	200,000	54,308	76,538	123,462	61.7%
CAPITAL OUTLAY	775,100	775,100	503,708	-	775,100	775,100	503,708	5,279,670	(4,504,570)	-581.2%
<b>TOTAL OPERATING EXPENDITURES</b>	975,100	975,100	558,016	14,910	975,100	975,100	558,016	5,356,208	(4,381,108)	-449.3%
<b>OPERATING INCOME (LOSS)</b>	(975,100)	(975,100)	(558,016)	(14,910)	(975,100)	(975,100)	(558,016)	(5,356,208)	(4,381,108)	449.3%
<b>NONOPERATING REVENUES (EXPENDITURES)</b>										
INTERGOVERNMENTAL (ARPA)	975,100	975,100	558,016	14,910	975,100	975,100	558,016	271,208	(703,892)	-72.2%
INVESTMENT INCOME	-	-	16,000	-	-	-	16,000	2,500	2,500	0.0%
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	975,100	975,100	574,016	14,910	975,100	975,100	574,016	273,708	(701,392)	-71.9%
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	-	-	16,000	-	-	-	16,000	(5,082,500)	(5,082,500)	NA
TRANSFERS IN	-	-	-	-	-	-	-	-	-	NA
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	NA
<b>TOTAL TRANSFERS IN/(OUT)</b>	-	-	-	-	-	-	-	-	-	NA
<b>CHANGE IN NET POSITION OPERATIONS</b>	-	-	16,000	-	-	-	16,000	(5,082,500)	(5,082,500)	NA
<b>RESERVE BALANCE</b>										
BEGINNING BALANCE - OVER/(UNDER)	-	-	-	-	-	-	-	16,000	NA	NA
CHANGE IN NET POSITION OPERATIONS	-	-	16,000	-	-	-	16,000	(5,082,500)	NA	NA
2024 BOND PROCEEDS	-	-	-	-	-	-	-	5,085,000	NA	NA
ENDING BALANCE - OVER/(UNDER)	-	-	-	-	-	-	16,000	18,500	NA	NA
<b>ARPA PROJECTS</b>										
GRANTWORKS ARPA ADMIN (IN CONTRACTUAL SERVICES)	-	-	-	14,910	-	-	31,808	76,538	NA	NA
LEAD & COPPER MGMT PROGRAM (ENG IN CONTRACTUAL SERVICES)	200,000	200,000	22,500	-	200,000	200,000	22,500	-	NA	NA
DISTRIBUTION SERVICE PUMP UPGRADE	92,100	92,100	-	-	92,100	92,100	-	-	NA	NA
GENERATORS RW TANK & DIST PUMPS	96,000	96,000	-	-	96,000	96,000	-	-	NA	NA
GENERATOR ATLOW BOOSTER PUMP	96,000	96,000	116,200	-	96,000	96,000	116,200	155,936	NA	NA
CHLORINATION SYSTEM UPGRADE	85,000	85,000	-	-	85,000	85,000	-	-	NA	NA
REPLACE AIR RELEASE VALVES LAKE LINE	406,000	406,000	387,508	-	406,000	406,000	387,508	38,734	NA	NA
<b>TOTAL ARPA</b>	975,100	975,100	558,016	14,910	975,100	975,100	558,016	271,208	NA	NA
<b>2024 BOND PROJECTS</b>										
GROUNDWATER WELLS LOESCH ST	-	-	-	-	-	-	-	1,900,000	NA	NA
WATER PLANT EXPANSION	-	-	-	-	-	-	-	1,585,000	NA	NA
WATER MAIN REPLACEMENTS	-	-	-	-	-	-	-	1,600,000	NA	NA
<b>TOTAL 2024 BOND PROJECTS</b>	-	-	-	-	-	-	-	5,085,000	NA	NA

**CITY OF BRENHAM  
WATER FUND 134 - CAPITAL FUNDED BY DEBT, GRANTS, WATER VERF  
REVENUES - FY24 BUDGET  
IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			\$	%
4-710.31	TEXSTAR INTEREST	-	-	-	-	-	16,000	2,500	2,500	NA
4-733.00	GRANT REVENUE	-	-	14,910	975,100	975,100	558,016	271,208	(703,892)	-72.2%
	TOTAL FUND 134 REVENUES	-	-	14,910	975,100	975,100	574,016	273,708	(701,392)	-71.9%

**CITY OF BRENHAM  
WATER FUND 134 - CAPITAL FUNDED BY DEBT, GRANTS, WATER VERF  
EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	14,910	200,000	200,000	54,308	76,538	123,462	61.7%
5-100-804.00	UTILITY LINES	-	-	-	-	-	-	-	-	NA
5-100-804.20	UTILITY LINES-CONTRACTOR	-	-	-	406,000	406,000	387,508	1,638,734	(1,232,734)	-303.6%
5-100-805.00	UTILITY PLANTS	-	-	-	369,100	369,100	116,200	3,640,936	(3,271,836)	-886.4%
	TOTAL DEPT 100 EXPENDITURES	-	-	14,910	975,100	975,100	558,016	5,356,208	(4,381,108)	-449.3%



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# WASTEWATER FUND

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**INTRODUCTION – WASTEWATER FUND V3.0**

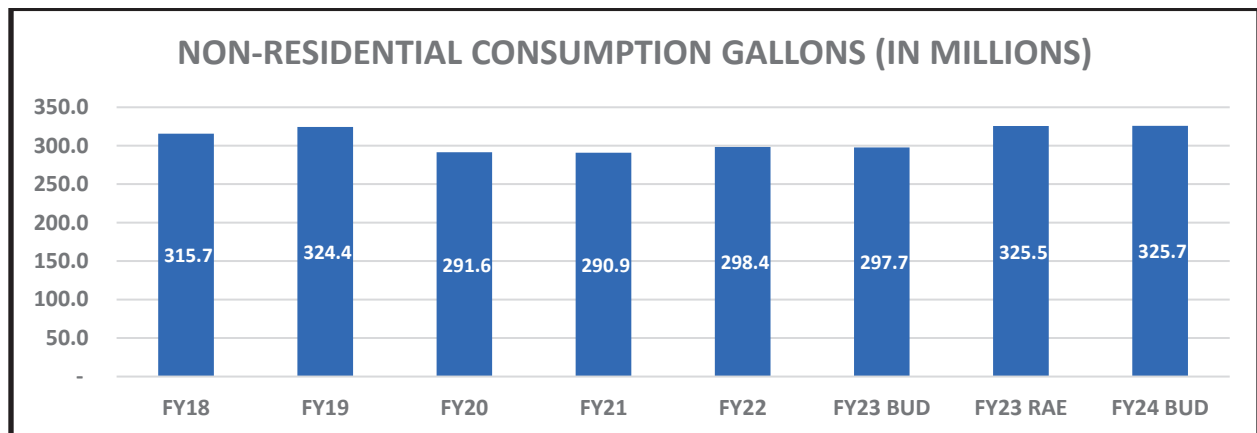
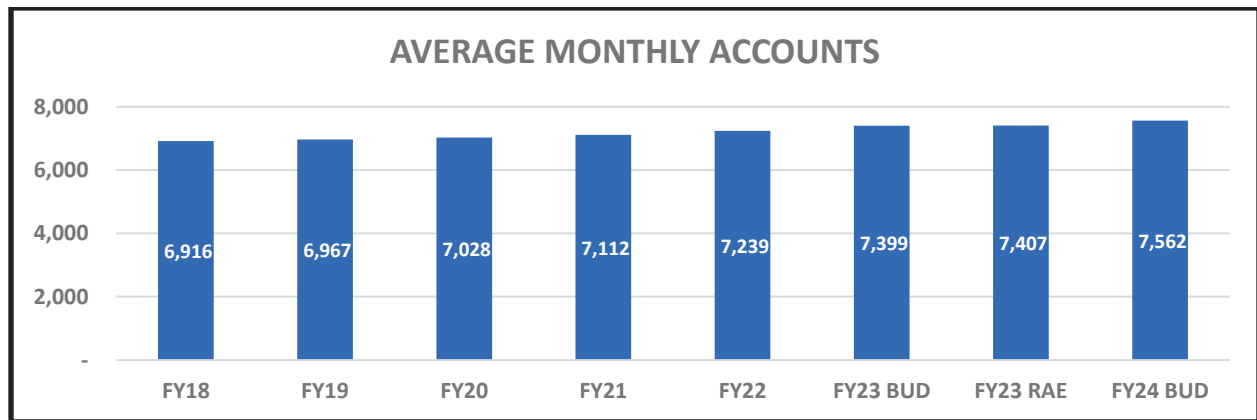
The Wastewater Fund is budgeted in two (2) separate funds on the INCODE accounting system: Fund 105 and Fund 135. Fund 135 is a sub-fund to Fund 105. Fund 105 is the primary operating fund for collection operations and cost of service source for wastewater rate setting. Fund 135 was established to account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

**FUND 105 - WASTEWATER FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS**

- Operating Revenues – \$4.2 million in operating revenues are projected for the FY24 Proposed Budget. This is an increase of \$218,726 or 5.5 percent over the FY23 Budget. These revenues are used to cover collection operating costs, debt service payments, General Fund franchise fees and transfers to the General Fund and Electric Fund for shared service costs. Consumption revenues account for 90 percent of operating revenues and are determined by wastewater rates and customer demand based on water usage. Wastewater rates were last increased on October 1, 2014. No wastewater rate changes are planned for the next fiscal year.

Revenue drivers include:

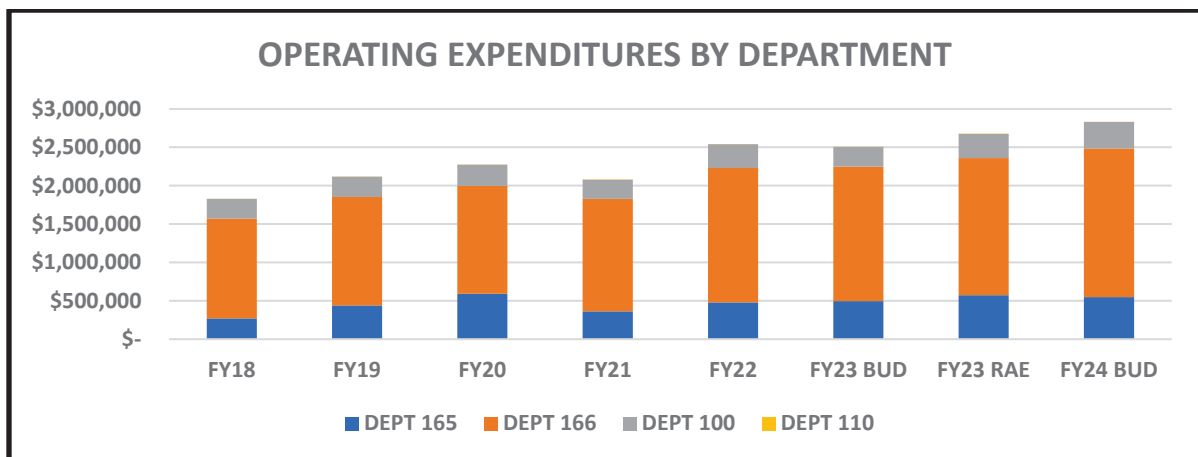
- An increase in average monthly accounts due to new subdivision and commercial development
- A increase (B2B) of 28 million gallons in non-residential consumption due to new and expanded commercial and industrial development





- Operating Expenditures – The FY24 Proposed Budget includes \$2.9 million in operating expenditures. This is an increase of \$372,425 or 14.9 percent over the FY23 Budget.

There are two (2) primary operating department budgets with staff: Department 165 – Wastewater Construction and Department 166 – Wastewater Treatment. In addition, there are two (2) non-staff department budgets: Department 100 – Non-Department Direct Expenditures and Department 110 – Non-Department Miscellaneous Expenditures. Department 100 is where franchise fees (and debt service) are budgeted. Department 110 includes budgets for sundries, inventory (warehouse) adjustments, and an allowance for doubtful accounts which is treated as a reduction in operating revenues on the financial statement. Of the two (2) primary operating departments, Department 166 has the largest operating department budget at \$1.9 million or 67 percent of operating expenditures. The operating budget for Department 165 is \$599,384.

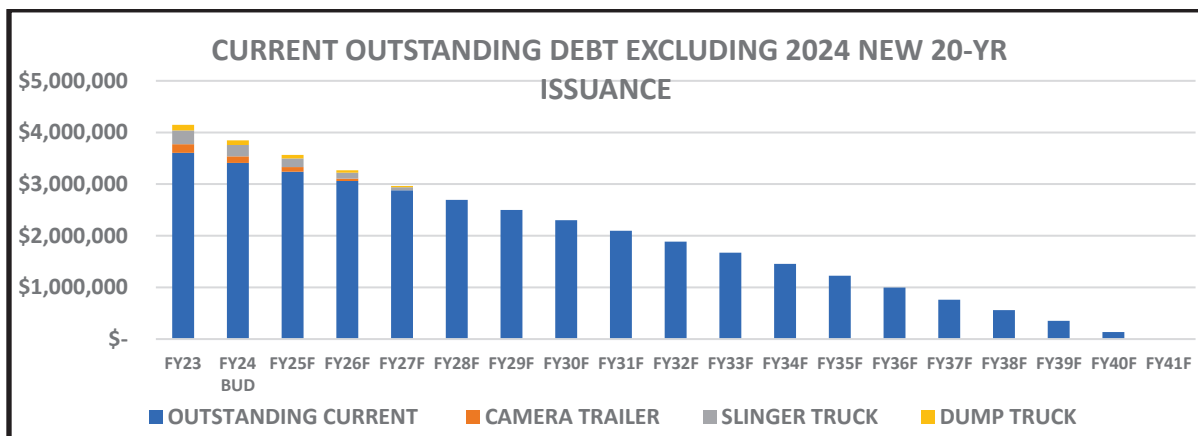


The largest operating expenditures is for contractual services which is 35 percent of the operating expenditure budget followed by, personnel (31 percent), maintenance (10 percent), supplies (10 percent), franchise fees (9 percent), capital (3 percent) and miscellaneous expenditures (2 percent). Franchise fees are calculated at 7 percent of consumption revenues. Capital appearing in the Fund 105 operating budget is revenue or reserve (not debt) funded. Debt (or grant) funded capital is budgeted in Fund 135.

Expenditure drivers (B2B) include:

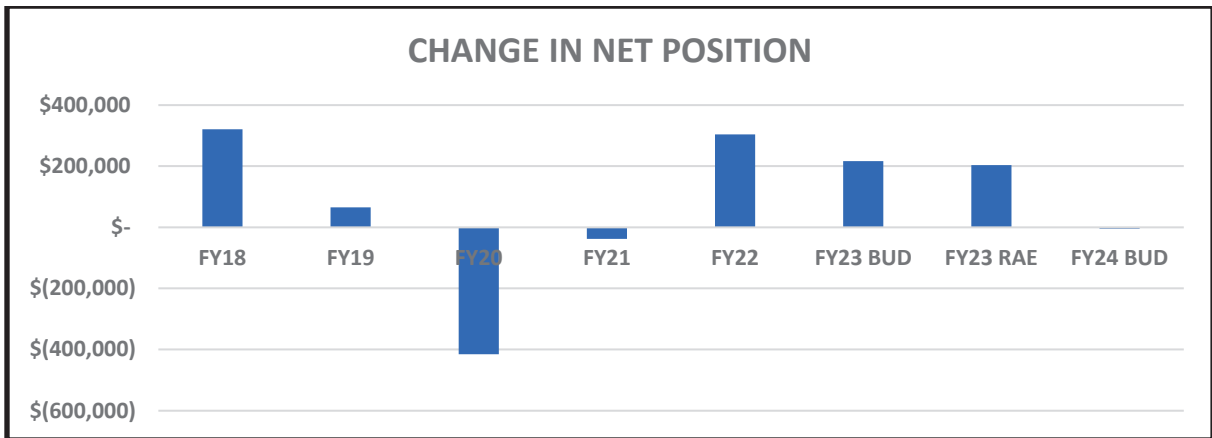
- A increase in personnel costs of \$42,109 with elimination of one full-time position in Department 166 offsetting the change in allocation of Department 165 personnel from 60 percent Water Fund/40 percent Wastewater Fund to 50/50 split and the addition of two positions in Department 165
- An increase of \$9,268 in supplies expenditures, with higher chemical costs offset by lower fuel costs and reductions in one-time purchases budgeted in FY23 in Department 166
- An increase of \$52,100 in maintenance budgets for Department 166 utility plant and lift station maintenance
- An increase in contractual services budget of \$229,483 with increases in electric costs for running plant blowers and a portion of the Impact Fee Study \$81,000 carry over from FY23 RAE

- An increase of \$14,627 in revenue funded capital due to installation of a second AMR base tower for remote billing (1/4 of the project cost) and \$35,000 for a new grit pump offset by the removal of in-house, revenue-funded staff projects which are in the FY24 Proposed Budget as debt funded contractor projects in Fund 135
  - An increase of \$10,021 in franchise fees on higher FY24 consumption revenues which were under projected in the FY23 Budget
  - An increase in sundries budget of \$14,817 for liability and casualty insurance
- **Distribution Non-Operating Revenues (Expenditures)** – This section of the financial statement is comprised of debt service payments (expenditure) budgeted in Department 100 and other non-operating revenues, such as, interest earnings. Debt has been used for various wastewater infrastructure improvements. The current outstanding debt balance is \$4.1 million. The FY24 Proposed Budget shows (\$713,219) in net expenditures meaning expenditures (debt service payments) exceed non-operating revenues. This is a favorable variance on a B2B basis of \$156,243 because 2011 General Obligation Refunding bond matured in FY23, reducing debt service payments in FY24. Budget drivers include:
    - A decrease in debt service payments of (\$88,991) because 2011 General Obligation Refunding bond matured in FY23, offset by ...
    - An increase in debt payments from a new 20-year, \$2.4 million bond issuance and two short term notes for the purchase of a slinger truck (\$266,074) and dump truck (\$110,000) budgeted in Fund 135
    - Higher investment income of \$68,870 on higher interest rates



- **Transfers In (Out)** – The Wastewater Fund reimburses via transfers-out to the General Fund and the Electric Fund shared service costs for such administrative oversight, utility billing, customer service, SCADA, IT, accounting/finance, human resources, etc. For the FY24 Proposed Wastewater Fund Budget there is (\$612,531) in transfers-out which is \$214,271 more than transfers-out budgeted in FY23. In FY23 Budget, there was a transfer-in of \$9,012 from excess workers compensation fund that is not repeated in FY24, bringing the net difference B2B at a \$221,049 increase:
  - A 5 percent increase in transfers-out to the General Fund

- A \$1,985 increase in transfers-out to the Electric Fund due to budget increases in Departments 132 and 160
  - A new \$200,000 transfers-out to the Water Fund for assistance in funding water plant expansion and groundwater wells site
- Change In Net Position – With revenues exceeding expenditures, there is a decrease in net position of (\$4,863) in the FY24 Proposed Wastewater Fund Budget. The immaterial loss is due to absorption of new debt, two new positions in Department 165 and the transfer-out of \$200,000 to the Water Fund to assist with financing the water plant expansion and groundwater wells site.



**FUND 135 – WASTEWATER CIP FUND FINANCIAL STATEMENT – BUDGET HIGHLIGHTS**

- Expenditures/Revenues – The FY24 proposed budget includes the purchase of a slinger truck and a dump truck, both carryovers from the FY23 Budget due to supplies shortages and longer ordering lead times. The dump truck was previously budgeted in the Water Fund in Department 164 but is also used by Department 165 in the Wastewater Fund. In addition, capital expenditures are budgeted in the amount of \$5.0 million for the completion of various projects using bond proceeds from 2022 certificates of deposits and ARPA Grant monies. Projects using 2022 bond proceeds include:
- Completion of Ralston Creek Crossing
  - Completion of Stone Hollow Force Main
  - Completion of Stone Hollow Lift Station
- Projects using ARPA Grant monies include:
- Rehabilitation of old wastewater plant
  - Blower rehab with VFD upgrades
  - UV light system

Projects using 2024 new debt certificates of obligation include

- Industrial Blvd Lift Station
- Hwy 105 Lift Station
- Wastewater main replacements and other CIP projects

In addition, BCDC is providing funding (via a transfer-in) for the Sanitary Sewer Extension James Nutt Blvd

- Change in Net Position – For FY24 Proposed Budget, Fund 135 shows a loss of (\$3.7) million which is absorbed by 2022 bond proceeds and 2024 bond proceeds sitting in fund balance reserves.

**CITY OF BRENHAM  
WASTEWATER FUND 105 - OPERATIONS  
FINANCIALS - FY24 BUDGET**

IN/\$	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
				BUD (O)	BUD (A)			\$	%
<b>OPERATING REVENUES</b>									
CHARGES FOR SERVICES	3,678,658	3,892,696	3,965,993	3,981,631	3,981,631	4,145,718	4,200,357	218,726	5.5%
<b>TOTAL REVENUES</b>	<b>3,678,658</b>	<b>3,892,696</b>	<b>3,965,993</b>	<b>3,981,631</b>	<b>3,981,631</b>	<b>4,145,718</b>	<b>4,200,357</b>	<b>218,726</b>	<b>5.5%</b>
<b>OPERATING EXPENDITURES</b>									
SALARIES	569,963	705,047	595,206	848,988	848,988	770,625	891,097	(42,109)	-5.0%
SUPPLIES	170,517	187,056	235,900	266,232	266,232	250,208	275,500	(9,268)	-3.5%
MAINTENANCE	270,762	184,289	334,162	225,150	225,150	220,032	277,250	(52,100)	-23.1%
CONTRACTUAL SERVICES	615,262	673,434	780,231	775,972	775,972	1,009,879	1,005,455	(229,483)	-29.6%
CAPITAL OUTLAY	329,759	32,298	233,254	81,041	81,041	103,134	95,668	(14,627)	-18.0%
GROSS REVENUE TAX	243,765	250,041	255,216	255,454	255,454	262,098	265,475	(10,021)	-3.9%
MISCELLANEOUS	40,985	48,990	51,716	53,898	53,898	62,030	68,715	(14,817)	-27.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,241,013</b>	<b>2,081,154</b>	<b>2,485,685</b>	<b>2,506,735</b>	<b>2,506,735</b>	<b>2,678,006</b>	<b>2,879,160</b>	<b>(372,425)</b>	<b>-14.9%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>1,437,645</b>	<b>1,811,542</b>	<b>1,480,308</b>	<b>1,474,896</b>	<b>1,474,896</b>	<b>1,467,712</b>	<b>1,321,197</b>	<b>(153,699)</b>	<b>-10.4%</b>
<b>NONOPERATING REVENUES (EXPENDITURES)</b>									
DEBT SERVICE:									
INT/FISCAL CHARGES (FEB & AUG)	(140,004)	(113,479)	(104,236)	(138,334)	(138,334)	(120,603)	(316,798)	(178,464)	129.0%
PRINCIPAL RETIREMENT (AUG)	(1,360,975)	(1,405,171)	(664,836)	(733,726)	(733,726)	(721,149)	(466,271)	267,455	-36.5%
ISSUANCE COSTS	(32,919)	-	(55,964)	-	-	-	-	-	NA
INTERGOVERNMENTAL (NET FEMA)	-	-	-	-	-	-	-	-	NA
INVESTMENT INCOME (NET BOND INT)	10,367	1,044	19,689	130	130	65,682	69,000	68,870	52976.9%
GAIN ON SALE OF CAPITAL ASSETS	-	-	-	-	-	-	-	-	NA
MISCELLANEOUS, NET	16,403	13,534	8,709	2,468	2,468	42,245	850	(1,618)	-65.6%
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	<b>(1,507,127)</b>	<b>(1,504,071)</b>	<b>(796,638)</b>	<b>(869,462)</b>	<b>(869,462)</b>	<b>(733,825)</b>	<b>(713,219)</b>	<b>156,243</b>	<b>-18.0%</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>									
TRANSFERS IN	(69,482)	307,471	683,670	605,434	605,434	733,887	607,978	2,544	0.4%
TRANSFERS OUT	(345,999)	(345,746)	(379,987)	9,012	9,012	9,012	-	(9,012)	0.0%
<b>TOTAL TRANSFERS IN/(OUT)</b>	<b>(345,999)</b>	<b>(345,746)</b>	<b>(379,987)</b>	<b>(389,248)</b>	<b>(389,248)</b>	<b>(530,510)</b>	<b>(612,841)</b>	<b>(214,581)</b>	<b>53.9%</b>
<b>CHANGE IN NET POSITION OPERATIONS</b>	<b>(415,481)</b>	<b>(38,275)</b>	<b>303,683</b>	<b>216,186</b>	<b>216,186</b>	<b>203,377</b>	<b>(4,863)</b>	<b>(221,049)</b>	<b>-102.2%</b>
<b>WORKING CAPITAL FUNDS 105</b>									
	264,649	494,424	748,469	964,655	964,655	951,846	946,983	(17,672)	-1.8%

**CITY OF BRENHAM  
WASTEWATER FUND 105  
REVENUES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
4-533.00	GRANT REVENUE-FEMA	(10,293)	481,451	-	-	-	-	-	-	NA
4-604.00	SEWER UTIL REVENUES	3,482,354	3,587,376	3,645,932	3,649,348	3,649,348	3,744,258	3,792,501	143,153	3.9%
4-642.00	DEVELOPERS CONTRIBUTION	3,689	-	-	-	-	-	-	-	NA
4-650.00	CUSTOMER REPAIR & REPLACE	54	266	4,043	300	300	-	1,000	700	233.3%
4-655.00	LINE TAPS	12,365	21,735	24,195	33,600	33,600	30,225	35,828	2,228	6.6%
4-665.00	RECLAIMED WATER SALES	11,198	6,164	6,278	6,236	6,236	5,735	5,763	(473)	-7.6%
4-675.00	SEWAGE ACCEPTED AT PLANT	149,055	253,793	281,853	269,947	269,947	348,000	349,740	79,793	29.6%
4-678.00	CLASS A BIO SOLID SALES	19,425	22,800	20,475	22,800	22,800	23,500	21,525	(1,275)	-5.6%
4-690.00	MISCELLANEOUS UTIL REVENUE	4,032	4,198	4,043	4,400	4,400	4,000	4,000	(400)	-9.1%
4-710.00	INTEREST EARNED	2,824	667	14,670	-	-	16,000	17,000	17,000	NA
4-710.30	INTEREST-TEXPOOL	2,241	148	1,060	48	48	25,000	25,000	24,952	51983.3%
4-710.31	TEXSTAR INTEREST	9,587	525	3,959	82	82	24,682	27,000	26,918	32826.8%
4-720.00	INSURANCE PROCEEDS	2,049	1,745	4,932	-	-	20,662	-	-	NA
4-790.00	MISC OTHER REVENUE	5,543	5,993	3,777	2,468	2,468	950	850	(1,618)	-65.6%
4-790.50	AMORTIZED BOND PREMIUMS	12,208	6,808	9,386	-	-	-	-	-	NA
4-790.60	GAIN/LOSS ON FIXED ASSETS	8,812	-	-	-	-	17,183	-	-	NA
4-790.61	SALE OF NON CAPITAL ASSETS	-	5,796	-	-	-	3,450	-	-	NA
	SUBTOTAL	3,715,143	4,399,466	4,024,603	3,989,229	3,989,229	4,263,645	4,280,207	290,978	7.3%
	AMORTIZED BOND PREMIUMS	(12,208)	(6,808)	(9,386)	-	-	-	-	-	NA
	TOTAL REVENUES BUDGETARY BASIS	3,702,935	4,392,658	4,015,217	3,989,229	3,989,229	4,263,645	4,280,207	290,978	7.3%

**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 100 - NON-DEPT DIRECT EXPENDITURES  
EXPENDITURES - FY24 BUDGET  
IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-100-402.00	AUDITS/CONSULTANT FEES	-	-	-	-	-	54,000	81,000	(81,000)	NA
5-100-421.20	BOND ISSUANCE COSTS	32,919	-	55,964	-	-	-	-	-	NA
5-100-860.11	DEBT SERVICE-INTEREST	140,004	113,479	104,236	138,334	138,334	120,603	316,798	(178,464)	-129.0%
5-100-860.15	PRINCIPAL-DEBT SERVICE	1,360,975	1,405,171	664,836	733,726	733,726	721,149	466,271	267,455	36.5%
5-100-904.00	GROSS REVENUE TAX	243,765	250,041	255,216	255,454	255,454	262,098	265,475	(10,021)	-3.9%
	TOTAL BUDGETARY BASIS	<u>1,777,662</u>	<u>1,768,691</u>	<u>1,080,252</u>	<u>1,127,514</u>	<u>1,127,514</u>	<u>1,157,850</u>	<u>1,129,544</u>	<u>(2,030)</u>	<u>-0.2%</u>

**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 110 - NON-DEPT MISC EXPENDITUREUS  
EXPENDITURES - FY24 BUDGET  
IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			\$	%
5-110-903.00	UNCOLLECTIBLE ACCOUNTS	3,514	3,636	20,827	5,000	5,000	10,000	10,000	(5,000)	-100.0%
5-110-905.00	DEPRECIATION	963,652	1,009,051	1,047,835	-	-	-	-	-	NA
5-110-905.50	AMORTIZED BOND COSTS	-	-	-	-	-	-	-	-	NA
5-110-905.53	AMORTIZED BOND DISCOUNT	-	-	-	-	-	-	-	-	NA
5-110-905.55	AMORTIZED CHARGES	67,738	59,252	42,885	-	-	-	-	-	NA
5-110-906.00	INVENTORY ADJUSTMENTS	658	2,088	987	2,000	2,000	3,290	2,000	-	0.0%
5-110-910.00	LOSS/GAIN OF FIXED ASSETS	-	-	-	-	-	-	-	-	NA
5-110-924.00	CONTINGENCY	-	-	-	-	-	-	-	-	NA
5-110-950.00	OTHER SUNDRY	-	1,345	0	-	-	-	-	-	NA
	<b>SUBTOTAL</b>	<b>1,035,561</b>	<b>1,075,372</b>	<b>1,112,534</b>	<b>7,000</b>	<b>7,000</b>	<b>13,290</b>	<b>12,000</b>	<b>(5,000)</b>	<b>-71.4%</b>
	DEPRECIATION	(963,652)	(1,009,051)	(1,047,835)	-	-	-	-	-	NA
	AMORTIZED CHARGES	(67,738)	(59,252)	(42,885)	-	-	-	-	-	NA
	<b>TOTAL DEPT 110 BUDGETARY BASIS</b>	<b>4,171</b>	<b>7,069</b>	<b>21,814</b>	<b>7,000</b>	<b>7,000</b>	<b>13,290</b>	<b>12,000</b>	<b>(5,000)</b>	<b>-71.4%</b>

^ UNCOLLECTIBLE ACCOUNTS IS TREATED AS A CONTRA-REVENUE FOR FINANCIAL STATEMENTS AND SUBTRACTED FROM CHARGES FOR OTHER SERVICES.



**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 165 - WASTEWATER CONSTRUCTION  
EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE		FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	FY23 RAE	FY23 RAE		\$	%
5-165-101.00	SALARIES & WAGES	156,601	157,987	130,668	166,462	166,462	155,199	155,199	249,872	(83,410)	-50.1%
5-165-102.00	OVERTIME PAY	9,990	8,453	6,159	7,500	7,500	12,710	12,710	10,000	(2,500)	-33.3%
5-165-103.00	OASDI/MEDICARE	13,192	11,480	11,049	13,790	13,790	13,761	13,761	19,115	(5,325)	-38.6%
5-165-103.02	MATCHING RETIREMENT	17,566	16,395	23,061	30,612	30,612	30,807	30,807	43,928	(13,316)	-43.5%
5-165-105.00	LONGEVITY PAY	-	1	1	-	-	-	-	-	-	NA
5-165-105.03	STANDBY	6,439	6,310	6,651	6,000	6,000	8,000	8,000	6,000	-	0.0%
5-165-106.00	MEDICAL INSURANCE	32,699	29,621	23,550	38,726	38,726	27,092	27,092	47,572	(8,846)	-22.8%
5-165-106.01	LIFE INSURANCE	585	574	475	566	566	719	719	390	176	31.1%
5-165-106.02	LONG TERM DISABILITY	324	320	263	376	376	399	399	524	(148)	-39.4%
5-165-107.00	WORKERS' COMPENSATION	2,903	3,134	2,413	2,853	2,853	2,390	2,390	3,178	(325)	-11.4%
5-165-202.00	FUEL	6,692	9,949	11,546	13,622	13,622	6,000	6,000	6,000	7,622	56.0%
5-165-203.00	TOOLS/SMALL EQUIPMENT	3,248	3,193	978	3,000	3,000	1,636	1,636	3,000	-	0.0%
5-165-204.00	POSTAGE & FREIGHT	92	63	87	100	100	60	60	100	-	0.0%
5-165-205.00	OFFICE SUPPLIES	-	-	18	50	50	-	-	-	50	100.0%
5-165-206.00	EMPLOYEE RELATIONS	188	47	84	360	360	236	236	400	(40)	-11.1%
5-165-207.00	REPRODUCTION & PRINTING	-	-	19	250	250	1,800	1,800	1,800	(1,550)	-620.0%
5-165-208.00	CLOTHING/PERS PROTECTIVE EQ	2,872	2,188	3,418	4,500	4,500	3,855	3,855	4,500	-	0.0%
5-165-210.00	BOTANICAL & AGRICULTURAL	163	49	9	120	120	57	57	150	(30)	-25.0%
5-165-211.00	CLEANING AND JANITORIAL	649	502	289	400	400	250	250	400	-	0.0%
5-165-212.00	COMPUTER EQUIPMENT & SUPP	-	-	2,745	200	200	-	-	500	(300)	-150.0%
5-165-213.00	COMMUNICATIONS EQUIPMENT	58	-	-	-	-	100	100	-	-	NA
5-165-221.00	SAFETY/FIRST AID SUPPLIES	404	499	347	1,200	1,200	24	24	1,200	-	0.0%
5-165-250.00	OTHER SUPPLIES	1,206	738	2,134	1,200	1,200	1,603	1,603	2,000	(800)	-66.7%
5-165-301.00	UTILITY LINES	29,041	25,525	31,001	40,000	40,000	21,074	21,074	40,000	-	0.0%
5-165-303.00	VEHICLES/LARGE EQUIPMENT	14,630	18,037	25,069	20,000	20,000	25,736	25,736	30,000	(10,000)	-50.0%
5-165-304.00	MACHINERY/EQUIPMENT	1,109	908	1,144	1,100	1,100	2,849	2,849	3,000	(1,900)	-172.7%
5-165-312.00	BUILDINGS/APPLIANCES	-	-	809	-	-	76	76	-	-	NA
5-165-402.00	AUDITS/CONSULTANTS FEES	788	8,100	6,755	4,000	4,000	2,000	2,000	4,000	-	0.0%

**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 165 - WASTEWATER CONSTRUCTION  
EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE		FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	FY23 RAE	FY23 RAE		\$	%
5-165-402.80	SPECIAL SERVICES-SMOKE TESTII	-	-	23,998	25,000	25,000	25,000	25,000	25,000	-	0.0%
5-165-403.00	TELEPHONE	595	579	772	679	679	1,093	1,298	1,298	(619)	-91.2%
5-165-406.60	DISPOSAL FEES	122	351	-	400	400	-	-	-	400	100.0%
5-165-408.00	RENTAL & LEASES	552	569	610	-	-	654	700	700	(700)	NA
5-165-408.10	RENTALS/LEASES-FLEET	14,958	7,715	8,535	10,000	10,000	5,379	10,000	10,000	-	0.0%
5-165-409.00	ADVERTISEMENTS/LEGAL NOTIC	145	-	-	-	-	698	700	700	(700)	NA
5-165-413.00	ACCIDENT/DAMAGE CLAIMS	-	-	-	-	-	95,000	-	-	-	NA
5-165-424.00	SERVICE CONTRACTS	332	550	661	653	653	665	571	571	82	12.6%
5-165-450.00	OTHER SERVICES	161	15	45	150	150	57	150	150	-	0.0%
5-165-708.10	SERVICE INSTALL REPLACEMENT:	5,116	6,933	7,443	10,000	10,000	14,000	14,000	14,000	(4,000)	-40.0%
5-165-710.00	MACHINERY/EQUIPMENT	10,311	2,458	-	2,000	2,000	-	-	-	2,000	100.0%
5-165-804.00	UTILITY LINES	-	2,353	10,739	40,976	40,976	728	-	-	40,976	100.0%
5-165-804.10	UTILITY LINE-CONTINGENCY	10,314	-	-	31,200	31,200	-	32,448	32,448	(1,248)	-4.0%
5-165-804.20	UTILITY LINES-CONTRACTORS	146,723	19,727	-	-	-	58,595	-	-	-	NA
5-165-808.10	NEW SERVICE INSTALLS	6,699	10,218	7,878	8,865	8,865	7,470	9,220	9,220	(355)	-4.0%
5-165-812.01	AMR SOFTWARE/EQUIPMENT	-	-	-	-	-	-	19,000	19,000	(19,000)	NA
5-165-813.00	VEHICLES/LARGE EQUIPMENT	88,966	-	120,237	-	-	36,341	-	-	-	NA
5-165-901.00	LIAB/CASUALTY INSURANCE	3,952	4,265	4,276	4,490	4,490	4,803	5,668	5,668	(1,178)	-26.2%
5-165-908.00	SEMINARS/MEMBERSHIP/TRAVE	1,760	2,470	1,834	3,508	3,508	3,044	3,000	3,000	508	14.5%
5-165-908.10	MILEAGE	-	-	-	1,000	1,000	-	-	-	1,000	100.0%
5-165-949.00	UNEMPLOYMENT BENEFITS	(60)	-	-	-	-	-	-	-	-	NA
	SUBTOTAL	592,085	362,277	477,768	495,908	495,908	571,960	599,384	599,384	(103,476)	-20.9%
	ACCRUED COMP TIME	-	-	-	-	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	592,085	362,277	477,768	495,908	495,908	571,960	599,384	599,384	(103,476)	-20.9%

**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 166 - WASTEWATER TREATMENT  
EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23		FY23 RAE	FY24		B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	BUD (O)	BUD (O)		\$	%		
5-166-101.00	SALARIES & WAGES	209,770	307,404	238,078	353,135	353,135	321,822	334,012	321,822	19,123	5.4%		
5-166-102.00	OVERTIME PAY	14,681	21,302	24,867	20,000	20,000	25,988	20,000	25,988	-	0.0%		
5-166-103.00	OASDI/MEDICARE	17,421	26,612	20,855	30,374	30,374	28,383	26,378	28,383	3,996	13.2%		
5-166-103.02	MATCHING RETIREMENT	23,909	36,565	41,644	67,413	67,413	64,235	60,618	64,235	6,795	10.1%		
5-166-105.00	LONGEVITY PAY	4,291	5,963	4,068	4,680	4,680	6,321	4,800	6,321	(120)	-2.6%		
5-166-105.01	EDUCATION/MISCELLANEOUS	6,033	6,017	9,791	12,000	12,000	12,481	13,200	12,481	(1,200)	-10.0%		
5-166-105.03	STANDBY	5,815	8,999	6,136	6,500	6,500	8,587	6,500	8,587	-	0.0%		
5-166-106.00	MEDICAL INSURANCE	42,619	51,223	39,825	80,927	80,927	44,868	39,955	44,868	40,972	50.6%		
5-166-106.01	LIFE INSURANCE	894	1,123	767	1,248	1,248	1,236	538	1,236	710	56.9%		
5-166-106.02	LONG TERM DISABILITY	497	624	427	828	828	687	721	687	107	12.9%		
5-166-107.00	WORKERS' COMPENSATION	3,735	4,941	4,458	4,998	4,998	4,940	3,796	4,940	1,202	24.0%		
5-166-118.00	ACCRUED COMP TIME	11,480	(6,253)	2,533	-	-	-	-	-	-	NA		
5-166-201.00	CHEMICALS	112,231	131,481	151,350	150,000	150,000	177,000	196,500	177,000	(46,500)	-31.0%		
5-166-202.00	FUEL	8,593	10,908	15,801	19,000	19,000	18,546	19,000	18,546	-	0.0%		
5-166-203.00	TOOLS/SMALL EQUIPMENT	1,603	1,736	1,228	2,000	2,000	1,572	2,000	1,572	-	0.0%		
5-166-204.00	POSTAGE & FREIGHT	503	304	300	1,200	1,200	293	1,200	293	-	0.0%		
5-166-205.00	OFFICE SUPPLIES	68	107	130	300	300	108	300	108	-	0.0%		
5-166-206.00	EMPLOYEE RELATIONS	258	240	643	750	750	428	800	428	(50)	-6.7%		
5-166-207.00	REPRODUCTION & PRINTING	922	3,540	3,761	5,000	5,000	3,600	3,600	3,600	1,400	28.0%		
5-166-208.00	CLOTHING/PERS PROTECTIVE EC	2,473	3,927	4,153	4,000	4,000	4,656	5,000	4,656	(1,000)	-25.0%		
5-166-210.00	BOTANICAL & AGRICULTURAL	45	24	4	200	200	-	-	-	200	100.0%		
5-166-211.00	CLEANING AND JANITORIAL	1,098	1,015	1,099	1,800	1,800	953	900	953	900	50.0%		
5-166-212.00	COMPUTER EQUIPMENT & SUPP	2,285	606	60	1,800	1,800	2,327	1,300	2,327	500	27.8%		
5-166-213.00	COMMUNICATIONS EQUIPMENT	-	192	548	850	850	-	-	-	850	100.0%		
5-166-220.00	LAB SUPPLIES	5,236	2,518	3,086	7,000	7,000	9,453	8,000	9,453	(1,000)	-14.3%		
5-166-221.00	SAFETY/FIRST AID SUPPLIES	186	133	274	350	350	256	350	256	-	0.0%		
5-166-223.00	SMALL APPLIANCES	50	504	-	-	-	-	-	-	-	NA		
5-166-250.00	OTHER SUPPLIES	1,181	1,022	668	2,500	2,500	1,395	2,500	1,395	-	0.0%		
5-166-303.00	VEHICLES/LARGE EQUIPMENT	2,958	6,892	6,478	7,500	7,500	7,605	8,500	7,605	(1,000)	-13.3%		
5-166-304.00	MACHINERY/EQUIPMENT	643	555	165	800	800	989	1,000	989	(200)	-25.0%		

**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 166 - WASTEWATER TREATMENT  
EXPENDITURES - FY24 BUDGET**

*IN \$*

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE		FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)	FY23 RAE	FY24 BUD (O)		\$	%
5-166-311.00	UTILITY PLANTS	169,973	49,527	225,476	75,000	75,000	71,020	109,000	(34,000)	-45.3%	
5-166-312.00	BUILDINGS/APPLIANCES	554	216	751	750	750	688	750	-	0.0%	
5-166-322.00	LIFT STATION MAINTENANCE	51,854	82,579	43,270	80,000	80,000	89,995	85,000	(5,000)	-6.3%	
5-166-322.10	PRE-TREATMENT/FLOWMETER	-	51	-	-	-	-	-	-	NA	
5-166-401.00	ELECTRICAL	492,368	531,058	641,096	635,000	635,000	732,547	784,271	(149,271)	-23.5%	
5-166-402.00	AUDITS/CONSULTANTS FEES	8,960	35,024	4,291	4,000	4,000	4,000	4,000	-	0.0%	
5-166-402.15	STATE FEES	20,849	20,983	21,049	22,000	22,000	21,349	25,000	(3,000)	-13.6%	
5-166-403.00	TELEPHONE	1,654	1,631	1,350	1,640	1,640	618	737	903	55.1%	
5-166-404.00	GAS	-	436	803	1,200	1,200	924	925	275	22.9%	
5-166-405.00	WATER	878	921	976	1,100	1,100	1,003	1,207	(107)	-9.7%	
5-166-405.50	DRAINAGE CHARGE	1,568	1,853	1,850	1,850	1,850	1,729	1,850	-	0.0%	
5-166-406.60	DISPOSAL FEES	2,902	6,100	5,777	5,500	5,500	7,924	7,500	(2,000)	-36.4%	
5-166-408.10	RENTALS/LEASES-FLEET	2,503	440	1,853	1,800	1,800	915	1,000	800	44.4%	
5-166-409.00	ADVERTISEMENTS/LEGAL NOTIC	581	-	93	600	600	-	-	600	100.0%	
5-166-424.00	SERVICE CONTRACTS	7,506	9,996	5,292	10,000	10,000	4,977	5,046	4,954	49.5%	
5-166-425.00	LABORATORY TEST FEES	57,171	46,670	54,129	50,000	50,000	48,594	50,000	-	0.0%	
5-166-450.00	OTHER SERVICES	669	444	299	400	400	753	500	(100)	-25.0%	
5-166-706.00	TANKS/LIFT STATIONS	-	-	10,450	21,480	21,480	-	-	21,480	100.0%	
5-166-710.00	MACHINERY/EQUIPMENT	-	-	-	11,000	11,000	-	-	11,000	100.0%	
5-166-714.00	RADIOS/RADAR/VIDEO CAMERA	-	2,180	-	-	-	-	-	-	NA	
5-166-714.10	SCADA COMMUNICATIONS	2,786	-	-	-	-	-	-	-	NA	
5-166-715.00	OTHER CAPITAL	-	-	13,229	-	-	-	-	-	NA	
5-166-805.00	UTILITY PLANTS	-	-	-	-	-	-	35,000	(35,000)	NA	
5-166-806.00	TANKS/ LIFT STATIONS	-	-	94,400	-	-	-	-	-	NA	
5-166-813.00	VEHICLES/LARGE EQUIPMENT	77,058	-	-	-	-	-	-	-	NA	

**CITY OF BRENHAM  
WASTEWATER FUND 105 - DEPARTMENT 166 - WASTEWATER TREATMENT  
EXPENDITURES - FY24 BUDGET**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23 BUD (O)	FY23 BUD (A)	FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV) \$	%
5-166-901.00	LIAB/CASUALTY INSURANCE	33,951	35,908	38,613	38,900	38,900	44,192	52,147	(13,247)	-34.1%
5-166-908.00	SEMINARS/MEMBERSHIP/TRAV	572	2,548	5,691	3,000	3,000	6,701	5,500	(2,500)	-83.3%
5-166-908.10	MILEAGE	152	365	316	1,000	1,000	-	400	600	60.0%
	SUBTOTAL	1,415,986	1,459,150	1,754,247	1,753,373	1,753,373	1,786,658	1,931,301	(177,928)	-10.1%
	ACCRUED COMP TIME	(11,480)	6,253	(2,533)	-	-	-	-	-	NA
	TOTAL BUDGETARY BASIS	1,404,506	1,465,403	1,751,713	1,753,373	1,753,373	1,786,658	1,931,301	(177,928)	-10.1%

**CITY OF BRENHAM  
WASTEWATER FUND 105  
TRANSFERS IN/(OUT) - FY24 BUDGET  
IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
6-000-601.00	INTERFUND TRNF-GENERAL	(223,345)	(217,488)	(246,494)	(251,914)	(251,914)	(244,936)	(264,510)	12,596	NA
6-000-602.00	INTERFUND TRANSFER-ELECTRIC FD	(122,654)	(128,258)	(133,493)	(146,346)	(146,346)	(146,880)	(148,331)	1,985	NA
6-000-604.00	INTERFUND TRANSFER-WATER FD	-	-	-	-	-	-	(200,000)	200,000	NA
6-000-650.00	INTERFUND TRNSF-WORKERS COMP	-	-	-	9,012	9,012	9,012	-	9,012	100.0%
	TOTAL NET TRANSFERS IN/(OUT)	(345,999)	(345,746)	(379,987)	(389,248)	(389,248)	(382,804)	(612,841)	223,593	NA

**CITY OF BRENHAM  
WASTEWATER FUND 135 - CAPITAL FUNDED BY DEBT, GRANTS, WWVERF  
FINANCIALS - FY24 BUDGET**

	FY20	FY21	FY22	FY23 BUD (O)	FY23 BUD (A)	FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
IN/\$								\$	%
<b>OPERATING REVENUES</b>									
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	NA
<b>TOTAL REVENUES</b>	-	-	-	-	-	-	-	-	0.0%
<b>OPERATING EXPENDITURES</b>									
CONTRACTUAL SERVICES	-	-	14,910	-	-	31,808	76,538	(76,538)	NA
CAPITAL OUTLAY	-	-	204,660	3,191,494	3,191,494	1,721,466	7,222,783	(4,031,289)	-126.3%
<b>TOTAL OPERATING EXPENDITURES</b>	-	-	219,570	3,191,494	3,191,494	1,753,274	7,299,321	(4,107,827)	-128.7%
<b>OPERATING INCOME (LOSS)</b>	-	-	(219,570)	(3,191,494)	(3,191,494)	(1,753,274)	(7,299,321)	(4,107,827)	128.7%
<b>NONOPERATING REVENUES (EXPENDITURES)</b>									
INTERGOVERNMENTAL (ARPA)	-	-	14,910	858,615	858,615	326,208	2,700,838	1,842,223	214.6%
INVESTMENT INCOME (BOND INT)	-	-	13,999	-	-	105,311	100,000	100,000	NA
<b>TOTAL NONOPERATING REVENUES (EXP)</b>	-	-	28,909	858,615	858,615	431,519	2,800,838	1,942,223	226.2%
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	-	-	(190,661)	(2,332,879)	(2,332,879)	(1,321,755)	(4,498,483)	(2,165,604)	92.8%
TRANSFERS IN	-	-	-	-	-	202,706	828,000	828,000	NA
TRANSFERS OUT	-	-	-	-	-	-	-	-	NA
<b>TOTAL TRANSFERS IN/(OUT)</b>	-	-	-	-	-	202,706	828,000	828,000	0.0%
<b>CHANGE IN NET POSITION OPERATIONS</b>	-	-	(190,661)	(2,332,879)	(2,332,879)	(1,119,049)	(3,670,483)	(1,337,604)	57.3%
<b>RESERVE BALANCE</b>									
BEGINNING BALANCE - OVER/(UNDER)	-	-	-	2,054,339	2,054,339	2,054,339	1,144,972	(909,367)	-44.3%
CHANGE IN NET POSITION OPERATIONS	-	-	(190,661)	(2,332,879)	(2,332,879)	(1,119,049)	(3,670,483)	(1,337,604)	-57.3%
2022 CO PROCEEDS	-	-	2,245,000	-	-	-	-	-	NA
2023 5-YR NOTE PROCEEDS EQ/VEH	-	-	-	466,879	466,879	209,682	376,074	(90,805)	-19.4%
2024 CO PROCEEDS	-	-	-	-	-	-	4,883,000	-	NA
<b>ENDING BALANCE - OVER/(UNDER)</b>	-	-	2,054,339	188,339	188,339	1,144,972	2,733,563	2,545,224	1351.4%

**CITY OF BRENHAM  
WASTEWATER FUND 135 - CAPITAL FUNDED BY DEBT, GRANTS, WWVERF  
FINANCIALS - FY24 BUDGET**

IN/\$	FY20	FY21	FY22	FY23 BUD (O)	FY23 BUD (A)	FY23 RAE	FY24 BUD (O)	B2B VAR FAV/(UNFAV)	
								\$	%
<b>FY22 BOND PROJECTS (PROCEEDS NOT IN P/L STATEMENT-BS ENTRY)</b>									
65C-53C RALSTON CREEK CROSSING GL 804.20			17,280	144,000	144,000	96,730	88,010	NA	NA
65C-54C STONE HOLLOW FORCE MAIN GL 804.20			43,200	431,000	431,000	421,234	384,256	NA	NA
66C-15C INDUSTRIAL BLVD LIFT STATION GL 806.00			63,180	557,000	557,000	30,420	-	NA	NA
66C-54C STONE HOLLOW LIFT STATION GL 806.00			81,000	1,002,000	1,002,000	614,000	585,000	NA	NA
CONSTRUCTION BID SAVINGS				(268,000)	(268,000)	-	-	NA	NA
SUBTOTAL			204,660	1,866,000	1,866,000	1,162,384	1,057,266	NA	NA
<b>ARPA FUNDED PROJECTS (RELEASED IN P/L STATEMENT)</b>									
GRANTWORKS ADMIN FEE GL 402.00			14,910	-	-	31,808	76,538	NA	NA
66C-16C REHAB OF OLD WASTEWATER PLANT GL 805.00			-	137,515	137,515	118,400	894,500	NA	NA
2ND POWER FEED TO WASTEWATER PLANT GL 806.00			-	97,000	97,000	-	-	NA	NA
HENDERSON LIFT STATION GENERATOR GL 806.00			-	172,000	172,000	-	-	NA	NA
66C-17C BLOWER REHAB WITH VFD UPGRADES GL 806.00			-	312,000	312,000	72,000	755,000	NA	NA
66C-18C UV LIGHT SYSTEM GL 806.00			-	140,100	140,100	104,000	974,800	NA	NA
SUBTOTAL			14,910	858,615	858,615	326,208	2,700,838	NA	NA
<b>BCDC BUSINESS CENTER (BCDC TRANS-IN)</b>									
65C-56C SANITARY SEWER EXT JAMES NUTT			-	-	-	55,000	828,000	NA	NA
<b>5-YR NOTES (PROCEEDS NOT IN P/L STATEMENT-BS STATEMENT)</b>									
DEPT 165 CAMERA TRAILER (GL 813.65)			-	224,994	224,994	209,682	-	NA	NA
DEPT 165 DUMP TRUCK (GL 813.65)			-	-	-	-	110,000	NA	NA
DEPT 166 SLINGER TRUCK (GL 813.66)			-	241,885	241,885	-	266,074	NA	NA
			-	466,879	466,879	209,682	376,074	NA	NA
<b>FY24 BOND PROJECTS - PROCEEDS (EXPENDITURES IN FY24B IF SCHEDULED IN FY24)</b>									
66C-15C INDUSTRIAL BLVD LIFT STATION GL 806.00 FY24			-	-	-	-	1,232,900	NA	NA
xxC-xxC HWY 105 LIFT STATION CONT GL 806.00 FY25							1,250,100		
xxC-xxC HWY 105 LIFT STATION ENG GL 806.00 FY24							127,148		
FY24 CIP DEPT 165			-	-	-	-	953,693	NA	NA
FY25 CIP DEPT 165			-	-	-	-	657,615	NA	NA
FY26 CIP DEPT 165			-	-	-	-	661,544	NA	NA
			-	-	-	-	4,883,000	NA	NA
<b>FY22 BOND PROJECTS LEFT OVERS</b>									
66C-15C INDUSTRIAL BLVD LIFT STATION GL 806.00							23,400		



**CITY OF BRENHAM  
WASTEWATER FUND 135 - CAPITAL FUNDED BY DEBT, GRANTS, WASTEWATER VERF  
REVENUES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
4-710.31	TEXSTAR INTEREST	-	-	13,999	-	-	105,311	100,000	100,000	NA
4-733.00	GRANT REVENUE	-	-	14,910	858,615	858,615	326,208	2,700,838	1,842,223	214.6%
	TOTAL FUND 135 REVENUES	-	-	28,909	858,615	858,615	431,519	2,800,838	1,942,223	226.2%

**CITY OF BRENHAM  
WASTEWATER FUND 135 - CAPITAL FUNDED BY DEBT, GRANTS, WASTEWATER VERF  
EXPENDITURES - FY24 BUDGET**

IN \$

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
5-100-402.00	AUDITS/CONSULTANTS FEES	-	-	14,910	-	-	31,808	76,538	76,538	NA
5-100-801.00	LAND	-	-	-	-	-	13,778	-	-	NA
5-100-804.20	UTILITY LINES-CONTRACTOR	-	-	60,480	575,000	575,000	559,186	2,081,676	1,506,676	262.0%
5-100-805.00	UTILITY PLANTS	-	-	-	-	-	294,400	2,624,300	2,624,300	NA
5-100-806.00	TANKS/LIFT STATIONS	-	-	144,180	2,149,615	2,149,615	644,420	2,140,733	(8,882)	-0.4%
5-100-813.65	VEHICLES/LARGE EQUIP-WW CONSTR	-	-	-	224,994	224,994	209,682	110,000	(114,994)	-51.1%
5-100-813.66	VEHICLES/LARGE EQUIP-WW TREATM	-	-	-	241,885	241,885	-	266,074	24,189	10.0%
	TOTAL DEPT 100 EXPENDITURES	-	-	219,570	3,191,494	3,191,494	1,753,274	7,299,321	4,107,827	128.7%

**CITY OF BRENHAM  
WASTEWATER FUND 135 - CAPITAL FUNDED BY DEBT, GRANTS, WASTEWATER VERF  
TRANSFERS IN/(OUT) - FY24 BUDGET  
IN \$**

ACCOUNT #	ACCOUNT NAME	FY20	FY21	FY22	FY23		FY23 RAE	FY24	B2B VAR FAV/(UNFAV)	
					BUD (O)	BUD (A)			BUD (O)	\$
6-000-601.05	INTERFUND TRNSF-SEWER	-	-	-	-	-	147,706	-	-	NA
6-000-602.50	INTERFUND TRNSF-BCDC	-	-	-	-	-	55,000	828,000	828,000	NA
	TOTAL NET TRANSFERS IN/(OUT)	-	-	-	-	-	202,706	828,000	828,000	NA



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# SANITATION FUND

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	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING WORKING CAPITAL</b>	\$ 651,723	\$ 487,455	\$ 487,455	\$ 487,455	\$ 299,953	-38.5%
<b>REVENUES</b>						
4-605.00 GARBAGE REVENUES	\$ 1,097,087	\$ 1,080,866	\$ 1,080,866	\$ 1,192,271	\$ 1,232,188	14.0%
4-615.00 GARBAGE REV COMMERCIAL	\$ 978,121	\$ 976,455	\$ 976,455	\$ 1,149,646	\$ 1,220,569	25.0%
4-620.00 GARBAGE BAG SALES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-630.05 BRUSH FEE RESIDENTIAL	\$ 2,445	\$ 4,800	\$ 4,800	\$ 3,100	\$ 4,800	0.0%
4-632.00 STATE SALES TAX	\$ 12,702	\$ 20,400	\$ 20,400	\$ 22,700	\$ 23,460	15.0%
4-682.00 RECYCLING COMMERCIAL	\$ 22,435	\$ 21,542	\$ 21,542	\$ 30,092	\$ 32,314	50.0%
4-691.00 PROPERTY RENTAL	\$ 6,271	\$ 6,271	\$ 6,271	\$ 6,271	\$ 6,271	0.0%
4-710.00 INTEREST EARNED	\$ 776	\$ -	\$ -	\$ -	\$ -	0.0%
4-710.30 INTEREST TEXPOOL	\$ 2,971	\$ 12	\$ 12	\$ 17,601	\$ 12	0.0%
4-710.35 INTEREST INCOME NOTE RECEIVED	\$ 22,444	\$ 22,444	\$ 22,444	\$ 17,100	\$ -	-100.0%
4-770.00 RENTAL INCOME	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	0.0%
4-790.00 MISC REVENUE	\$ -	\$ 500	\$ 500	\$ -	\$ 500	0.0%
4-790.61 SALE OF NON CAPITAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,283,252</b>	<b>\$ 2,271,291</b>	<b>\$ 2,271,291</b>	<b>\$ 2,576,781</b>	<b>\$ 2,658,113</b>	<b>17.0%</b>
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-140-401.00 ELECTRICAL		\$ -	\$ -	\$ -	\$ -	0.0%
5-140-405.00 WATER		\$ -	\$ -	\$ -	\$ -	0.0%
5-140-405.50 DRAINAGE CHARGE		\$ -	\$ -	\$ -	\$ -	0.0%
5-140-406.00 SEWER		\$ -	\$ -	\$ -	\$ -	0.0%
5-100-406.00 OTHER SERVICES	\$ -	\$ -	\$ -	\$ 21,260	\$ -	0.0%
5-100-450.70 RESIDENTIAL COLLECTION	\$ 1,008,948	\$ 1,011,008	\$ 1,011,008	\$ 1,166,464	\$ 1,182,879	17.0%
5-100-450.80 COMMERCIAL COLLECTION	\$ 1,060,773	\$ 1,058,545	\$ 1,058,545	\$ 1,241,898	\$ 1,323,181	25.0%
5-100-450.90 COMMERCIAL RECYCLING	\$ 22,860	\$ 20,615	\$ 20,615	\$ 30,751	\$ 30,923	50.0%
<b>TOTAL SERVICES</b>	<b>\$ 2,092,581</b>	<b>\$ 2,090,167</b>	<b>\$ 2,090,167</b>	<b>\$ 2,460,373</b>	<b>\$ 2,536,982</b>	<b>21.4%</b>
<b>SUNDRIES</b>						
5-100-901.00 LIAB/CASUALTY INSURANCE	\$ 333	\$ 400	\$ 400	\$ 381	\$ 457	14.3%
5-110-950.00 OTHER SUNDRY	\$ 3,771	\$ 500	\$ 500	\$ 2,500	\$ 500	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 4,104</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$ 2,881</b>	<b>\$ 957</b>	<b>6.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,096,685</b>	<b>\$ 2,091,067</b>	<b>\$ 2,091,067</b>	<b>\$ 2,463,254</b>	<b>\$ 2,537,940</b>	<b>21.4%</b>
<b>TRANSFERS</b>						
6-000-601.00 TRANSFER GENERAL FUND	\$ 286,738	\$ 292,738	\$ 292,738	\$ 287,000	\$ 275,000	-6.1%
6-000-602.00 TRANSFER ELECTRIC FUND	\$ 20,133	\$ 19,019	\$ 19,019	\$ 14,029	\$ 7,809	-58.9%
<b>TOTAL TRANSFERS</b>	<b>\$ 306,871</b>	<b>\$ 311,757</b>	<b>\$ 311,757</b>	<b>\$ 301,029</b>	<b>\$ 282,809</b>	<b>-9.3%</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ (120,304)</b>	<b>\$ (131,533)</b>	<b>\$ (131,533)</b>	<b>\$ (187,502)</b>	<b>\$ (162,635)</b>	<b>23.6%</b>
<b>ENDING WORKING CAPITAL</b>	<b>\$ 531,419</b>	<b>\$ 355,922</b>	<b>\$ 355,922</b>	<b>\$ 299,953</b>	<b>\$ 137,318</b>	<b>-61.4%</b>



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# DRAINAGE FUND

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DRAINAGE

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND WORKING CAPITAL</b>	\$ 749,203	\$ 1,272,150	\$ 1,272,150	\$ 1,050,646	\$ 1,047,045	-17.7%
<b>REVENUES</b>						
4-617.00 DRAINAGE FEE	\$ 685,986	\$ 686,400	\$ 686,400	\$ 691,695	\$ 698,612	1.8%
4-710.00 INTEREST EARNED	\$ 5,573	\$ 700	\$ 700	\$ 5,500	\$ 5,500	685.7%
4-790.00 MISC REVENUE	\$ 699	\$ 670	\$ 670	\$ 750	\$ 750	11.9%
<b>TOTAL REVENUES</b>	\$ 692,258	\$ 687,770	\$ 687,770	\$ 697,945	\$ 704,862	2.5%
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
5-041-101.00 SALARIES & WAGES	\$ 73,395	\$ 74,065	\$ 74,065	\$ 74,000	\$ 82,325	11.2%
5-041-102.00 OVERTIME PAY	\$ 20	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-103.00 OASDI/MEDICARE	\$ 5,170	\$ 5,830	\$ 5,830	\$ 5,408	\$ 6,537	12.1%
5-041-103.02 MATCHING RETIREMENT	\$ 11,513	\$ 12,905	\$ 12,905	\$ 12,708	\$ 15,023	16.4%
5-041-105.00 LONGEVITY PAY	\$ 1,581	\$ 1,800	\$ 1,800	\$ 2,585	\$ 1,920	6.7%
5-041-106.00 MEDICAL INSURANCE	\$ 17,772	\$ 18,543	\$ 18,543	\$ 18,540	\$ 24,803	33.8%
5-041-106.01 LIFE INSURANCE	\$ 258	\$ 237	\$ 237	\$ 300	\$ 133	-43.9%
5-041-106.02 LONG TERM DISABILITY	\$ 142	\$ 159	\$ 159	\$ 165	\$ 179	12.9%
5-041-106.10 HRA EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-107.00 WORKERS' COMPENSATION	\$ 2,986	\$ 2,457	\$ 2,457	\$ 1,898	\$ 2,019	-17.8%
5-041-118.00 ACCRUED COMP TIME	\$ 609	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	\$ 113,446	\$ 115,995	\$ 115,995	\$ 115,604	\$ 132,939	14.6%
<b>SUPPLIES</b>						
5-041-202.00 FUEL	\$ 13,538	\$ 16,000	\$ 16,000	\$ 15,084	\$ 16,000	0.0%
5-041-203.00 TOOLS/SMALL EQUIPMENT	\$ -	\$ 300	\$ 300	\$ 150	\$ 300	0.0%
5-041-208.00 CLOTHING/PERS PROTECTIVE EQUIP	\$ 1,089	\$ 1,500	\$ 1,500	\$ 1,400	\$ 1,500	0.0%
5-041-210.00 BOTANICAL & AGRICULTURAL	\$ 4,203	\$ 7,000	\$ 7,000	\$ 5,000	\$ 7,000	0.0%
5-041-250.00 OTHER SUPPLIES	\$ 118	\$ 500	\$ 500	\$ 350	\$ 500	0.0%
<b>TOTAL SUPPLIES</b>	\$ 18,948	\$ 25,300	\$ 25,300	\$ 21,984	\$ 25,300	0.0%
<b>MAINTENANCE</b>						
5-041-303.00 VEHICLES/LARGE EQUIPMENT	\$ 10,836	\$ 9,000	\$ 9,000	\$ 8,750	\$ 9,000	0.0%
5-041-304.00 MACHINERY/EQUIPMENT	\$ 1	\$ 100	\$ 100	\$ 50	\$ 100	0.0%
5-041-315.00 STREETS/INLETS/CURBS	\$ 7,057	\$ 8,000	\$ 8,000	\$ 11,722	\$ 8,000	0.0%
5-041-315.10 STREETS-CONCRETE WORK	\$ 145,972	\$ 125,000	\$ 125,000	\$ 145,000	\$ 145,000	16.0%
5-041-315.20 STREETS-MISC MATERIALS	\$ 9,281	\$ 10,000	\$ 10,000	\$ 9,534	\$ 10,000	0.0%
<b>TOTAL MAINTENANCE</b>	\$ 173,147	\$ 152,100	\$ 152,100	\$ 175,056	\$ 172,100	13.1%
<b>SERVICES</b>						
5-041-402.00 AUDITS/CONSULTANTS FEES	\$ 9,794	\$ 15,000	\$ 15,000	\$ 10,000	\$ 15,000	0.0%
5-041-406.60 DISPOSAL FEES	\$ -	\$ 100	\$ 100	\$ -	\$ 100	0.0%
5-041-408.10 RENTALS/LEASES-FLEET	\$ -	\$ 2,000	\$ 2,000	\$ 875	\$ -	-100.0%
5-041-450.00 OTHER SERVICES	\$ 7	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SERVICES</b>	\$ 9,801	\$ 17,100	\$ 17,100	\$ 10,875	\$ 15,100	-11.7%
<b>CAPITAL</b>						
5-041-813.00 VEHICLES/LARGE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-815.41 OTHER CAPITAL-DRAINAGE IMPROV	\$ -	\$ 218,335	\$ 218,335	\$ 218,335	\$ 129,330	-40.8%
5-100-860-11 DEBT SERVICE INTEREST	\$ 6,116	\$ 4,794	\$ 4,794	\$ 4,794	\$ 4,794	0.0%
5-100-860-15 DEBT SERVICE PRINCIPLE	\$ 66,471	\$ 67,793	\$ 67,793	\$ 67,793	\$ 67,793	0.0%
<b>TOTAL CAPITAL</b>	\$ 72,587	\$ 290,922	\$ 290,922	\$ 290,922	\$ 201,917	-30.6%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SUNDRIES</b>						
5-041-901.00 LIAB/CASUALTY INSURANCE	\$ 2,062	\$ 2,330	\$ 2,330	\$ 3,082	\$ 3,483	49.5%
5-041-903.00 UNCOLLECTABLE ACCOUNTS	\$ 824	\$ -	\$ -	\$ -	\$ -	0.0%
5-041-950.00 OTHER SUNDRY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 2,886</b>	<b>\$ 2,330</b>	<b>\$ 2,330</b>	<b>\$ 3,082</b>	<b>\$ 3,483</b>	<b>49.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 390,815</b>	<b>\$ 603,747</b>	<b>\$ 603,747</b>	<b>\$ 617,523</b>	<b>\$ 550,839</b>	<b>-8.8%</b>
<b>TRANSFERS</b>						
6-000-601.37 TRANSFER OUT DRAINAGE CAPTL	\$ -	\$ (84,023)	\$ (84,023)	\$ (84,023)	\$ (154,023)	83.3%
6-000-602.37 TRANSFER IN (BONDS)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ (84,023)</b>	<b>\$ (84,023)</b>	<b>\$ (84,023)</b>	<b>\$ (154,023)</b>	<b>83.3%</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 301,443</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (3,601)</b>	<b>\$ 0</b>	<b>-307.1%</b>
<b>ENDING FUND WORKING CAPITAL</b>	<b>\$ 1,050,646</b>	<b>\$ 1,272,150</b>	<b>\$ 1,272,150</b>	<b>\$ 1,047,045</b>	<b>\$ 1,047,045</b>	<b>-17.7%</b>





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# Special Revenue Funds

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- ❁ 109—HOTEL MOTEL TAX FUND (HOT)
- ❁ 118—DEBT SERVICE FUND
- ❁ 215—AIRPORT OPERATING FUND
- ❁ 249—TOURISM FUND
- ❁ 250—BCDC - COMMUNITY DEVELOPMENT
- ❁ 301—TIRZ FUND

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 560,606	\$ 555,595	\$ 555,595	\$ 578,724	\$ 377,101	-32.1%
<b>REVENUES</b>						
4-160.00 HOTEL/MOTEL OCCUPANCY TAX	\$ 852,573	\$ 800,000	\$ 800,000	\$ 926,000	\$ 944,520	18.1%
4-513.00 INTEREST INCOME	\$ 4,510	\$ 1,200	\$ 1,200	\$ 5,157	\$ 5,000	316.7%
4-550.00 INSUFFICIENT CHECK CHARGE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-590.00 MISCELLANEOUS REVENUES	\$ 20	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL REVENUES</b>	\$ 857,103	\$ 801,200	\$ 801,200	\$ 931,157	\$ 949,520	18.5%
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-124-450.00 OTHER SERVICES	\$ 6,500	\$ 6,504	\$ 6,504	\$ 5,000	\$ 6,504	0.0%
<b>TOTAL SERVICES</b>	\$ 6,500	\$ 6,504	\$ 6,504	\$ 5,000	\$ 6,504	0.0%
<b>CAPITAL</b>						
5-151-802.00 BUILDINGS	\$ -	\$ -	\$ -	\$ 480,000	\$ -	0.0%
<b>TOTAL SERVICES</b>	\$ -	\$ -	\$ -	\$ 480,000	\$ -	0.0%
<b>SUNDRIES</b>						
5-124-926.00 THLA MEMBERSHIP	\$ 8,485	\$ 9,000	\$ 9,000	\$ 17,780	\$ 12,000	33.3%
<b>TOTAL SUNDRIES</b>	\$ 8,485	\$ 9,000	\$ 9,000	\$ 17,780	\$ 12,000	33.3%
<b>TOTAL EXPENDITURES</b>	\$ 14,985	\$ 15,504	\$ 15,504	\$ 502,780	\$ 18,504	19.3%
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-GENERAL	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 100,000	66.7%
6-000-602.49 INTERFUND TRNSF-VISITOR CTR	\$ 764,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 925,000	62.3%
<b>TOTAL TRANSFERS</b>	\$ 824,000	\$ 630,000	\$ 630,000	\$ 630,000	\$ 1,025,000	62.7%
<b>CHANGE IN NET POSITION</b>	\$ 18,118	\$ 155,696	\$ 155,696	\$ (201,623)	\$ (93,984)	-160.4%
<b>ENDING FUND BALANCE</b>	\$ 578,724	\$ 711,291	\$ 711,291	\$ 377,101	\$ 283,117	-60.2%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 712,019	\$ 699,427	\$ 699,427	\$ 699,427	\$ 704,836	0.8%
<b>REVENUES</b>						
4-130.00 PENALTY AND INTEREST/TAX	\$ 24,395	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	-25.0%
4-183.00 TAX RECEIPTS	\$ 2,305,398	\$ 2,850,585	\$ 2,850,585	\$ 2,855,000	\$ 3,025,556	6.1%
4-513.00 INTEREST INCOME	\$ 17,168	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,441	-26.0%
<b>TOTAL REVENUES</b>	\$ 2,346,961	\$ 2,876,585	\$ 2,876,585	\$ 2,881,000	\$ 3,044,997	5.9%
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-421.00 BOND PAYING AGENT FEES	\$ 6,050	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	20.0%
<b>TOTAL SERVICES</b>	\$ 6,050	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	20.0%
<b>CAPITAL</b>						
5-100-860.34 2006 COB D/S PRINCIPAL	\$ 605,000	\$ 635,000	\$ 635,000	\$ 635,000	\$ 665,000	4.7%
5-100-860.35 2006 COB D/S INTEREST	\$ 160,179	\$ 131,208	\$ 131,208	\$ 131,208	\$ 100,800	-23.2%
5-100-860.51 2017 CAPITAL LEASE PRIN-VEH/EQ	\$ 138,656	\$ 141,915	\$ 141,915	\$ 141,915	\$ -	-100.0%
5-100-860.52 2017 CAPITAL LEASE INT-VEH/EQU	\$ 10,007	\$ 6,748	\$ 6,748	\$ 6,748	\$ -	-100.0%
5-100-860.57 2022 NOTE PAY-PD HVAC PRINCIPAL	\$ -	\$ 32,464	\$ 32,464	\$ 32,561	\$ -	-100.0%
5-100-860.58 2022 NOTE PAY-PD HVAC INTEREST	\$ -	\$ 8,832	\$ 8,832	\$ 8,736	\$ -	-100.0%
5-100-860.74 2011 REF D/S PRINCIPAL	\$ 204,468	\$ 210,664	\$ 210,664	\$ 210,664	\$ -	-100.0%
5-100-860.75 2011 REF D/S INTEREST	\$ 12,717	\$ 6,583	\$ 6,583	\$ 6,583	\$ -	-100.0%
5-100-860.78 2012 COB D/S PRINCIPAL	\$ 90,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	0.0%
5-100-860.79 2012 COB D/S INTEREST	\$ 26,838	\$ 25,038	\$ 25,038	\$ 25,038	\$ 23,138	-7.6%
5-100-860.82 2014 COB D/S PRINCIPAL	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 195,000	2.6%
5-100-860.83 2014 COB D/S INTEREST	\$ 90,525	\$ 86,825	\$ 86,825	\$ 86,825	\$ 82,075	-5.5%
5-100-860.88 2016 COB D/S PRINCIPAL	\$ 46,529	\$ 46,529	\$ 46,529	\$ 46,529	\$ 48,390	4.0%
5-100-860.89 2016 COB D/S INTEREST	\$ 36,013	\$ 34,617	\$ 34,617	\$ 34,617	\$ 32,756	-5.4%
5-100-860.92 2017 COB D/S PRINCIPAL	\$ 110,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	0.0%
5-100-860.93 2017 COB D/S INTEREST	\$ 73,950	\$ 69,550	\$ 69,550	\$ 69,550	\$ 64,950	-6.6%
5-100-860.94 2019 COB D/S PRINCIPAL	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
5-100-860.95 2019 COB D/S INTEREST	\$ 41,194	\$ 39,394	\$ 39,394	\$ 39,394	\$ 37,594	-4.6%
5-100-860.96 2020 COB D/S PRINCIPAL	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 130,000	4.0%
5-100-860.97 2020 COB D/S INTEREST	\$ 82,779	\$ 77,979	\$ 77,979	\$ 77,979	\$ 72,979	-6.4%
5-100-860.98 2022 COB D/S PRINCIPAL	\$ 215,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 165,000	3.1%
5-100-860.99 2022 COB D/S INTEREST	\$ 44,648	\$ 101,715	\$ 101,715	\$ 101,715	\$ 96,915	-4.7%
5-100-861.01 2023 COB D/S PRINCIPAL	\$ -	\$ 422,000	\$ 422,000	\$ 425,000	\$ 695,000	64.7%
5-100-861.02 2023 COB D/S INTEREST	\$ -	\$ 45,000	\$ 45,000	\$ 40,529	\$ 407,900	806.4%
<b>TOTAL CAPITAL</b>	\$ 2,353,503	\$ 2,867,061	\$ 2,867,061	\$ 2,865,591	\$ 3,087,497	7.7%
<b>TOTAL EXPENDITURES</b>	\$ 2,359,553	\$ 2,877,061	\$ 2,877,061	\$ 2,875,591	\$ 3,099,497	7.7%
<b>CHANGE IN NET POSITION</b>	\$ (12,592)	\$ (476)	\$ (476)	\$ 5,409	\$ (54,500)	11349.6%
<b>ENDING FUND BALANCE</b>	\$ 699,427	\$ 698,951	\$ 698,951	\$ 704,836	\$ 650,336	-7.0%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>REVENUES</b>						
4-521.10 AIRPORT GRANT REVENUES	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
4-529.00 AIRPORT REVENUES	\$ 116,321	\$ 105,000	\$ 105,000	\$ 111,495	\$ 105,000	0.0%
NEW AIRPORT MERCHANDISE SALES	\$ -	\$ 15,000		\$ -		0.0%
NEW AIRPORT FUEL SALES	\$ -	\$ 805,000	\$ -	\$ -	\$ 310,200	0.0%
	<b>\$ 166,321</b>	<b>\$ 975,000</b>	<b>\$ 155,000</b>	<b>\$ 161,495</b>	<b>\$ 465,200</b>	<b>200.1%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
5-148-101.00 SALARIES & WAGES	\$ 33,095	\$ 101,874	\$ 101,874	\$ 85,807	\$ 131,755	29.3%
5-148-102.00 OVERTIME PAY	\$ -	\$ 2,500	\$ 2,500	\$ 1,000	\$ -	-100.0%
5-148-103.00 OASDI/MEDICARE	\$ 2,850	\$ 8,751	\$ 8,751	\$ 6,500	\$ 10,079	15.2%
5-148-103.02 MATCHING RETIREMENT	\$ 6,181	\$ 19,458	\$ 19,458	\$ 12,500	\$ 23,162	19.0%
5-148-105.00 LONGEVITY PAY	\$ -	\$ 120	\$ 120	\$ 65	\$ -	-100.0%
5-148-105.01 AUTO/CERT	\$ 4,336	\$ 9,900	\$ 9,900	\$ 8,000	\$ 9,900	0.0%
5-148-106.00 MEDICAL INSURANCE	\$ 1,718	\$ 18,061	\$ 18,061	\$ 10,000	\$ 22,523	24.7%
5-148-106.01 LIFE INSURANCE	\$ 65	\$ 359	\$ 359	\$ 300	\$ 206	-42.6%
5-148-106.02 LONG TERM DISABILITY	\$ 36	\$ 239	\$ 239	\$ 200	\$ 275	15.1%
5-148-107.00 WORKERS COMPENSATION	\$ 97	\$ 1,622	\$ 1,622	\$ 1,200	\$ 645	-60.2%
<b>TOTAL PERSONNEL</b>	<b>\$ 48,378</b>	<b>\$ 162,885</b>	<b>\$ 162,884</b>	<b>\$ 125,572</b>	<b>\$ 198,545</b>	<b>21.9%</b>
<b>SUPPLIES</b>						
5-148-202 FUEL				\$ 2,250	\$ 160	
5-148-203.00 TOOLS/SMALL EQUIPMENT	\$ 1,278	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000	0.0%
5-148-204.00 POSTAGE	\$ 1	\$ 50	\$ 50	\$ 50	\$ 50	0.0%
5-148-205.00 OFFICE SUPPLIES					\$ 240	
5-148-208.00 CLOTHING/PERSONAL PROTECTIVE E	\$ -	\$ 150	\$ 150	\$ 220	\$ 550	266.7%
5-148-209.00 EDUCATIONAL	\$ -	\$ 600	\$ 600	\$ 600	\$ 700	16.7%
5-148-210.00 BOTANICAL & AGRICULTURAL	\$ 1,742	\$ -	\$ -	\$ 1,800	\$ 6,000	0.0%
5-148-211.00 CLEANING AND JANITORIAL	\$ 383	\$ 150	\$ 150	\$ 120	\$ 200	33.3%
5-148-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 2,693	\$ 339	\$ 339	\$ 339	\$ 150	-55.7%
5-148-221.00 SAFETY/FIRST AID SUPPLIES	\$ -	\$ 35	\$ 35	\$ 35	\$ 35	0.0%
5-148-250.00 OTHER SUPPLIES	\$ 4,558	\$ 14,800	\$ 2,300	\$ 1,000	\$ 2,350	2.2%
<b>TOTAL SUPPLIES</b>	<b>\$ 10,655</b>	<b>\$ 17,124</b>	<b>\$ 4,624</b>	<b>\$ 4,964</b>	<b>\$ 11,275</b>	<b>143.8%</b>
<b>MAINTENANCE</b>						
5-148-303.00 VEHICLES	\$ -	\$ -	\$ -	\$ 250	\$ 750	0.0%
5-148-304.00 MACHINERY/EQUIPMENT	\$ 185	\$ 4,000	\$ 4,000	\$ 250	\$ 1,050	-73.8%
5-148-306.00 OUTDOOR/STREET LIGHTING	\$ -	\$ -	\$ -	\$ 400	\$ -	0.0%
5-148-309.00 COMMUNICATION/PHOTO EQUIP	\$ 8,069	\$ -	\$ -	\$ -	\$ -	0.0%
5-148-310.00 LAND/GROUNDS	\$ 12	\$ -	\$ -	\$ -	\$ -	0.0%
5-148-312.00 BUILDINGS/APPLIANCES	\$ 18,790	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,000	0.0%
5-148-350.00 OTHER MAINTENANCE	\$ 16,846	\$ 5,000	\$ 5,000	\$ 5,600	\$ 5,000	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 43,902</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 8,500</b>	<b>\$ 9,800</b>	<b>-18.3%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>						
5-148-401.00 ELECTRICAL	\$ 6,359	\$ 10,000	\$ 10,000	\$ 10,000	\$ 13,989	39.9%
5-148-402.00 AUDITS/CONSULTANTS FEES	\$ 16,840	\$ -	\$ -	\$ -	\$ -	0.0%
5-148-403.00 TELEPHONE	\$ 4,058	\$ 4,200	\$ 4,200	\$ 4,200	\$ 900	-78.6%
5-148-404.00 GAS					\$ 2,500	
5-148-405.00 WATER	\$ 2,469	\$ 3,300	\$ 3,300	\$ 3,000	\$ 3,600	9.1%
5-148-408.10 RENTALS/LEASES-FLEET	\$ 1,113	\$ 18,000	\$ -	\$ -	\$ 16,800	0.0%
5-148-415.00 JANITORIAL SERVICES	\$ 2,385	\$ 2,860	\$ 2,860	\$ 3,050	\$ 3,010	5.2%
5-148-424.00 SERVICE CONTRACTS	\$ 8,005	\$ 50,000	\$ 10,000	\$ 6,836	\$ 51,318	413.2%
5-148-450.00 OTHER SERVICES	\$ 627	\$ 500	\$ 500	\$ 5,000	\$ 600	20.0%
<b>TOTAL SERVICES</b>	<b>\$ 41,856</b>	<b>\$ 88,860</b>	<b>\$ 30,860</b>	<b>\$ 32,086</b>	<b>\$ 92,717</b>	<b>200.4%</b>
<b>NON-CAPITAL ASSETS</b>						
5-148-712.00 OFFICE FURNITURE/EQUIPMENT	\$ 6,447	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	<b>\$ 6,447</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.0%</b>
<b>CAPITAL</b>						
5-148-815.00 OTHER CAPITAL OUTLAY	\$ 41,144	\$ 700,000	\$ -	\$ -	\$ 209,200	0.0%
<b>TOTAL CAPITAL</b>	<b>\$ 41,144</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,200</b>	<b>0.0%</b>
<b>SUNDRIES</b>						
5-148-901.00 LIAB/CASUALTY INSURANCE	\$ 5,641	\$ 6,374	\$ 6,374	\$ 5,641	\$ 12,558	97.0%
5-148-908.00 SEMINARS/MEMBERSHIP/TRAVE	\$ 1,044	\$ 6,130	\$ 6,130	\$ 1,650	\$ 5,100	-16.8%
5-148-908.10 MILEAGE	\$ 62	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-148-910.00 BOARD/CMITTEE/VOLNTR RELATION	\$ 951	\$ 600	\$ 600	\$ 600	\$ 750	25.0%
5-148-924.00 CONTINGENCY-RAMP GRANT EXP	\$ 255	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
5-148-950.00 OTHER SUNDRY	\$ 126	\$ 3,000	\$ 3,000	\$ 2,600	\$ 3,000	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 8,079</b>	<b>\$ 116,404</b>	<b>\$ 116,404</b>	<b>\$ 110,791</b>	<b>\$ 121,708</b>	<b>4.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 200,461</b>	<b>\$ 1,107,273</b>	<b>\$ 336,773</b>	<b>\$ 291,913</b>	<b>\$ 653,245</b>	<b>94.0%</b>
<b>TRANSFERS</b>						
TRANSFER OUT (GRANT FUND)	\$ -	\$ -	\$ -	\$ -		0.0%
TRANSFER IN (GENERAL FUND)	\$ -	\$ 131,956	\$ 131,956	\$ 131,956	\$ 188,045	42.5%
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 131,956</b>	<b>\$ 131,956</b>	<b>\$ 131,956</b>	<b>\$ 188,045</b>	<b>42.5%</b>
<b>TOTAL AIRPORT</b>	<b>\$ (34,140)</b>	<b>\$ (317)</b>	<b>\$ (49,817)</b>	<b>\$ 1,538</b>	<b>\$ (0)</b>	<b>-100.0%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 9,917	\$ 211,823	\$ 211,823	\$ 134,497	\$ 12,378	\$ 12,378	0.0%
<b>REVENUES</b>							
4-518.00 RENTAL INCOME-BULLOCK BALLROOM	\$ 22,973	\$ 40,000	\$ 40,000	\$ 42,000	\$ 45,000	\$ 45,000	12.5%
4-518.10 RENTAL INCOME-THEATER	\$ 9,417	\$ 14,000	\$ 14,000	\$ 20,000	\$ 25,000	\$ 25,000	78.6%
4-518.20 RENTAL INCOME-MORRISS HALL	\$ 7,598	\$ 5,000	\$ 5,000	\$ 17,000	\$ 23,000	\$ 23,000	360.0%
4-518.30 RENTAL INCOME-MEETING RM#1	\$ -	\$ -	\$ -	\$ 5,000			0.0%
4-518.40 RENTAL INCOME-MEETING RM #2	\$ 2,250	\$ -	\$ -	\$ 3,400	\$ 10,000	\$ 10,000	0.0%
4-519.00 CULTURAL ARTS REVENUE	\$ 227,842	\$ 275,000	\$ 275,000	\$ 430,000	\$ 460,000	\$ 460,000	67.3%
4-520.00 UNDERWRITING/MEMBERSHIPS	\$ 32,964	\$ 35,000	\$ 35,000	\$ 20,000	\$ 50,000	\$ 50,000	42.9%
4-522.00 ADV REVENUE-VISITORS GUIDE	\$ 44,050	\$ 30,000	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000	33.3%
4-529.20 DONATIONS	\$ 95	\$ 150	\$ 150	\$ 380			-100.0%
4-531.00 VISITOR CENTER ITEM SALES	\$ 1,242	\$ 2,400	\$ 2,400	\$ 6,500	\$ 1,500	\$ 1,500	-37.5%
4-590.00 MISCELLANEOUS REVENUES	\$ 532	\$ -	\$ -				0.0%
4-740.10 CONCESSION REVENUE	\$ 13,865	\$ 15,000	\$ 15,000	\$ 12,000	\$ 15,000	\$ 15,000	0.0%
4-740.15 CONCESSION REVENUE-BEER/WINE	\$ 10,332	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000	\$ 30,000	100.0%
<b>TOTAL REVENUES</b>	<b>\$ 373,160</b>	<b>\$ 431,550</b>	<b>\$ 431,550</b>	<b>\$ 601,280</b>	<b>\$ 699,500</b>	<b>\$ 699,500</b>	<b>0.0%</b>
<b>EXPENDITURES</b>							
<b>PERSONNEL</b>							
5-100-101.00 SALARIES & WAGES	\$ 170,118	\$ 216,210	\$ 216,210	\$ 231,517	\$ 352,699	\$ 352,699	63.1%
5-100-102.00 OVERTIME PAY	\$ 1,203	\$ -	\$ -	\$ 6	\$ -	\$ -	0.0%
5-100-103.00 OASDI/MEDICARE	\$ 13,003	\$ 16,627	\$ 16,627	\$ 17,032	\$ 27,812	\$ 27,812	67.3%
5-100-103.02 MATCHING RETIREMENT	\$ 18,622	\$ 31,096	\$ 31,096	\$ 33,098	\$ 57,580	\$ 57,580	85.2%
5-100-105.00 LONGEVITY PAY	\$ 399	\$ 780	\$ 780	\$ 1,455	\$ 2,520	\$ 2,520	223.1%
5-100-105.01 EDUCATION/MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 8,340	\$ 8,340	0.0%
5-100-106.00 MEDICAL INSURANCE	\$ 15,891	\$ 36,122	\$ 36,122	\$ 35,555	\$ 49,460	\$ 49,460	36.9%
5-100-106.01 LIFE INSURANCE	\$ 325	\$ 573	\$ 573	\$ 300	\$ 511	\$ 511	-10.7%
5-100-106.02 LONG TERM DISABILITY	\$ 180	\$ 382	\$ 382	\$ 433	\$ 685	\$ 685	79.2%
5-100-107.00 WORKERS' COMPENSATION	\$ 535	\$ 439	\$ 439	\$ 296	\$ 462	\$ 462	5.2%
5-100-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-118.00 ACCRUED COMP TIME	\$ (1,518)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 218,758</b>	<b>\$ 302,229</b>	<b>\$ 302,229</b>	<b>\$ 319,692</b>	<b>\$ 500,070</b>	<b>\$ 500,070</b>	<b>0.0%</b>
<b>SUPPLIES</b>							
5-100-204.00 POSTAGE	\$ 3,249	\$ 4,000	\$ 4,000	\$ 4,200	\$ 5,000	\$ 5,000	25.0%
5-100-205.00 OFFICE SUPPLIES	\$ 210	\$ 250	\$ 250	\$ 300	\$ 450	\$ 450	80.0%
5-100-206.00 EMPLOYEE RELATIONS	\$ -	\$ 250	\$ 250	\$ 250	\$ 300	\$ 300	20.0%
5-100-207.00 REPRODUCTION & PRINTING	\$ 4,142	\$ 8,200	\$ 8,200	\$ 7,500	\$ 8,500	\$ 8,500	3.7%
5-100-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 2,200	\$ 2,247	\$ 2,247	\$ 2,247	\$ -	\$ -	-100.0%
5-100-213.00 COMMUNICATIONS EQUIPMENT	\$ 130	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-216.00 RESALE ITEMS-CONCESSIONS	\$ 964	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
5-100-216.20 RESALE ITEMS-VISITOR CENTER	\$ 1,479	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	25.0%
5-100-216.30 RESALE ITEMS-BEER/WINE	\$ 12,916	\$ 18,000	\$ 18,000	\$ 15,000	\$ 18,000	\$ 18,000	0.0%
5-100-221.00 SAFETY/FIRST AID SUPPLIES	\$ 176	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-100-250.00 OTHER SUPPLIES	\$ 2,251	\$ 5,500	\$ 5,500	\$ 7,000	\$ 10,000	\$ 10,000	81.8%
<b>TOTAL SUPPLIES</b>	<b>\$ 27,717</b>	<b>\$ 45,747</b>	<b>\$ 45,747</b>	<b>\$ 43,797</b>	<b>\$ 50,050</b>	<b>\$ 50,050</b>	<b>0.0%</b>
<b>MAINTENANCE</b>							
5-100-312.00 BUILDINGS/APPLIANCES	\$ 8,972	\$ 1,000	\$ 1,000	\$ 17,000	\$ 1,000	\$ 18,500	0.0%
5-100-317.00 WAYFINDING SIGNAGE MAINTENANCE	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 12,500	\$ 12,500	212.5%
5-100-350.00 OTHER MAINTENANCE	\$ 400	\$ 10,000	\$ 10,000	\$ 1,500	\$ 10,000	\$ 10,000	0.0%
<b>TOTAL MAINTENANCE</b>	<b>\$ 9,372</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 22,500</b>	<b>\$ 23,500</b>	<b>\$ 41,000</b>	<b>0.0%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	BASE 2023-2024	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SERVICES</b>							
5-100-401.00 ELECTRICAL	\$ 21,278	\$ 17,300	\$ 17,300	\$ 19,000	\$ 17,777	\$ 17,777	2.8%
5-100-403.00 TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-404.00 GAS	\$ 3,036	\$ 4,000	\$ 4,000	\$ 2,309	\$ 3,000	\$ 3,000	-25.0%
5-100-405.00 WATER	\$ 1,254	\$ 1,300	\$ 1,300	\$ 1,352	\$ 1,300	\$ 1,300	0.0%
5-100-405.50 DRAINAGE CHARGE	\$ 132	\$ 100	\$ 100	\$ 132	\$ 132	\$ 132	32.0%
5-100-406.00 SEWER	\$ 337	\$ 400	\$ 400	\$ 457	\$ 450	\$ 450	12.5%
5-100-408.00 RENTALS & LEASES	\$ 38,328	\$ 9,583	\$ 9,583	\$ 35,000	\$ 30,000	\$ -	213.1%
5-100-409.00 ADVERTISING & PROMOTION	\$ 295,376	\$ 355,000	\$ 355,000	\$ 355,000	\$ 390,000	\$ 390,000	9.9%
5-100-409.50 VISITOR GUIDE EXPENSE	\$ 51,627	\$ 42,000	\$ 42,000	\$ 25,000	\$ 40,000	\$ 40,000	-4.8%
5-100-415.00 JANITORIAL SERVICES	\$ 20,780	\$ 6,000	\$ 6,000	\$ 7,000	\$ 8,500	\$ 8,500	41.7%
5-100-424.00 SERVICE CONTRACTS	\$ 43,778	\$ 38,000	\$ 38,000	\$ 30,000	\$ 28,950	\$ 28,950	-23.8%
5-100-450.00 OTHER SERVICES	\$ 4,512	\$ 10,000	\$ 10,000	\$ 10,000	\$ 33,500	\$ 33,500	235.0%
<b>TOTAL SERVICES</b>	<b>\$ 480,438</b>	<b>\$ 483,683</b>	<b>\$ 483,683</b>	<b>\$ 485,250</b>	<b>\$ 553,609</b>	<b>\$ 523,609</b>	<b>0.0%</b>
<b>CAPITAL ASSETS</b>							
5-100-815.00 OTHER CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 52,500	0.0%
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 52,500</b>	<b>0.0%</b>
<b>SUNDRIES</b>							
5-100-901.00 LIAB/CASUALTY INSURANCE	\$ 61	\$ 10,000	\$ 10,000	\$ 70	\$ 10,000	\$ 10,000	0.0%
5-100-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 14,803	\$ 25,000	\$ 25,000	\$ 15,000	\$ 18,000	\$ 18,000	-28.0%
5-100-908.10 MILEAGE	\$ 1,428	\$ 1,500	\$ 1,500	\$ 1,800	\$ 2,500	\$ 2,500	66.7%
5-100-910.00 BOARD/CMITTEE/VLNTR RELATIONS	\$ 3,531	\$ 8,000	\$ 8,000	\$ 7,500	\$ 2,500	\$ 2,500	-68.8%
5-100-915.00 OVER/SHORT DEPOSIT	\$ 97	\$ 100	\$ 100	\$ 790	\$ 150	\$ 150	50.0%
5-100-949.10 CULTURAL ARTS EXPENSE	\$ 212,075	\$ 200,000	\$ 200,000	\$ 350,000	\$ 370,000	\$ 370,000	85.0%
5-100-949.20 FACILITY RENTAL EXPENSE	\$ 10,900	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	20.0%
5-100-950.00 OTHER SUNDRY	\$ 20,134	\$ 25,000	\$ 25,000	\$ 25,000	\$ 34,500	\$ 34,500	38.0%
5-100-953.00 SPONSORSHIP INCENTIVES	\$ 13,266	\$ 20,000	\$ 20,000	\$ 12,000	\$ 20,000	\$ 20,000	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 276,295</b>	<b>\$ 299,600</b>	<b>\$ 299,600</b>	<b>\$ 422,160</b>	<b>\$ 469,650</b>	<b>\$ 469,650</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,012,580</b>	<b>\$ 1,146,259</b>	<b>\$ 1,146,259</b>	<b>\$ 1,293,399</b>	<b>\$ 1,636,879</b>	<b>\$ 1,636,879</b>	<b>0.0%</b>
<b>TRANSFERS</b>							
6-000-601.09 INTERFUND TRNSF-HOTEL/MOTEL	\$ 764,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 925,000	\$ 925,000	0.0%
6-000-601.10 INTERFUND TRNSF-HOT TAX-COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-626.00 INTERFUND TRNSF-COMM PROJ FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	<b>\$ 764,000</b>	<b>\$ 570,000</b>	<b>\$ 570,000</b>	<b>\$ 570,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>0.0%</b>
<b>TOURISM &amp; MARKETING TOTAL</b>	<b>\$ 124,580</b>	<b>\$ (144,709)</b>	<b>\$ (144,709)</b>	<b>\$ (122,119)</b>	<b>\$ (12,379)</b>	<b>\$ (12,379)</b>	<b>0.0%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 134,497</b>	<b>\$ 67,114</b>	<b>\$ 67,114</b>	<b>\$ 12,378</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0.0%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 1,276,403	\$ 2,528,750	\$ 2,528,750	\$ 2,528,750	\$ 2,913,267	15.2%
<b>REVENUES</b>						
4-140.00 CITY SALES TAX	\$ 2,289,219	\$ 2,098,898	\$ 2,098,898	\$ 2,322,952	\$ 2,480,000	18.2%
4-184.00 WASH CO. BWEDO CONTRIBUTION	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
4-512.00 SALES OF PROPERTY	\$ 457,821	\$ -	\$ -	\$ 309,017	\$ -	0.0%
4-513.15 INTEREST INCOME-GASB 87	\$ 3	\$ -	\$ -	\$ -	\$ -	0.0%
4-590.00 MISCELLANEOUS REVENUES	\$ 26,046	\$ 3,417	\$ 3,417	\$ 117,328	\$ 2,849	-16.6%
4-642.00 DEVELOPERS CONTRIBUTION	\$ 81,867	\$ -	\$ -	\$ 27,302	\$ -	0.0%
4-710.00 INTEREST EARNED	\$ 4,838	\$ 5,000	\$ 5,000	\$ 3,393	\$ 2,714	-45.7%
4-710.31 TEXSTAR INTEREST	\$ 4,554	\$ 1,000	\$ 1,000	\$ 152,925	\$ 122,286	12128.6%
<b>TOTAL REVENUES</b>	<b>\$ 2,964,350</b>	<b>\$ 2,208,315</b>	<b>\$ 2,208,315</b>	<b>\$ 3,032,918</b>	<b>2,707,849</b>	<b>22.6%</b>
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-175-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%
5-175-411.00 LEGAL FEES	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	0.0%
<b>TOTAL SERVICES</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>0.0%</b>
<b>SUNDRIES</b>						
5-175-924.00 CONTINGENCY-RECREATION	\$ -	\$ -	\$ -	\$ -	\$ 136,012	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136,012</b>	<b>0.0%</b>
<b>PERSONNEL</b>						
5-176-101.00 SALARIES & WAGES	\$ 200,417	\$ 194,229	\$ 194,229	\$ 154,321	\$ 151,654	-21.9%
5-176-102.00 OVERTIME PAY	\$ 68	\$ -	\$ -	\$ -	\$ -	0.0%
5-176-103.00 OASDI/MEDICARE	\$ 14,818	\$ 15,425	\$ 15,425	\$ 12,457	\$ 12,286	-20.4%
5-176-103.02 MATCHING RETIREMENT	\$ 30,464	\$ 31,571	\$ 31,571	\$ 27,778	\$ 27,318	-13.5%
5-176-105.00 LONGEVITY PAY	\$ 205	\$ 360	\$ 360	\$ 281	\$ 60	-83.3%
5-176-105.01 EDUCATION/MISCELLANEOUS	\$ 6,099	\$ 6,000	\$ 6,000	\$ 7,504	\$ 9,380	56.3%
5-176-106.00 MEDICAL INSURANCE	\$ 27,268	\$ 27,887	\$ 27,887	\$ 17,467	\$ 18,603	-33.3%
5-176-106.01 LIFE INSURANCE	\$ 714	\$ 580	\$ 580	\$ 550	\$ 251	-56.8%
5-176-106.02 LONG TERM DISABILITY	\$ 398	\$ 388	\$ 388	\$ 305	\$ 2	-99.5%
5-176-107.00 WORKERS COMPENSATION	\$ 400	\$ 350	\$ 350	\$ 242	\$ 336	-4.1%
5-176-116.00 SALARIES/WAGES CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL PERSONNEL</b>	<b>\$ 280,851</b>	<b>\$ 276,790</b>	<b>\$ 276,790</b>	<b>\$ 220,904</b>	<b>\$ 219,889</b>	<b>-20.6%</b>
<b>SUPPLIES</b>						
5-176-204.00 POSTAGE	\$ 58	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
5-176-207.00 REPRODUCTION & PRINTING	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-176-212.00 COMPUTER EQUIPMENT & SUPPLIES	\$ 579	\$ 1,370	\$ 1,370	\$ 1,370	\$ 1,370	0.0%
5-176-213.00 COMMUNICATIONS EQUIPMENT	\$ 259	\$ 300	\$ 300	\$ 300	\$ 300	0.0%
5-176-250.00 OTHER SUPPLIES	\$ 7,940	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,330	8.3%
<b>TOTAL SUPPLIES</b>	<b>\$ 8,836</b>	<b>\$ 7,170</b>	<b>\$ 7,170</b>	<b>\$ 7,170</b>	<b>\$ 7,500</b>	<b>4.6%</b>
<b>SERVICES</b>						
5-176-401.10 ELECTRICAL-STREET LIGHTS	\$ 7,074	\$ 7,295	\$ 7,295	\$ 7,108	\$ 7,295	0.0%
5-176-402.00 AUDITS/CONSULTANTS FEES	\$ 1,750	\$ 14,500	\$ 14,500	\$ 15,804	\$ 30,000	106.9%
5-176-403.00 TELEPHONE	\$ 456	\$ 500	\$ 500	\$ 460	\$ 500	0.0%
5-176-409.00 ADVERTISEMENTS/LEGAL NOTICES	\$ 6,018	\$ 500	\$ 500	\$ 2,250	\$ 2,500	400.0%
5-176-411.00 LEGAL FEES	\$ 9,750	\$ 7,500	\$ 7,500	\$ 15,000	\$ 7,500	0.0%
5-176-424.00 SERVICE CONTRACTS	\$ 3,824	\$ 8,914	\$ 8,914	\$ 8,914	\$ 9,064	1.7%
5-176-442.00 CONTRACT MOWING	\$ 12,310	\$ 12,500	\$ 12,500	\$ 16,165	\$ 17,500	40.0%
5-176-450.00 OTHER SERVICES	\$ 20,312	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 61,493</b>	<b>\$ 54,209</b>	<b>\$ 54,209</b>	<b>\$ 68,201</b>	<b>\$ 76,859</b>	<b>41.8%</b>
<b>CAPITAL</b>						
5-176-816.60 BUSINESS PARK-PAV/DRAINAGE	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	-100.0%
<b>TOTAL CAPITAL</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>



	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>SUNDRIES</b>						
5-176-908.00 SEMINARS/MEMBERSHIP/TRAVEL	\$ 25,516	\$ 36,190	\$ 36,190	\$ 20,000	\$ 30,400	-16.0%
5-176-908.10 MILEAGE	\$ 1,464	\$ 3,850	\$ 3,850	\$ 2,000	\$ 3,000	-22.1%
5-176-942.00 INTEREST EXPENSE	\$ 76,295	\$ 78,299	\$ 78,299	\$ 78,300	\$ 79,960	2.1%
5-176-946.00 PRINCIPAL RETIREMENTS	\$ 146,233	\$ 147,278	\$ 147,278	\$ 147,278	\$ 143,505	-2.6%
5-176-953.01 ECO DEV MARKETING-WEBSITE	\$ 5,870	\$ 19,600	\$ 19,600	\$ 15,000	\$ 19,600	0.0%
5-176-953.02 ECO DEV MARKETING-OTHER	\$ -	\$ 14,000	\$ 14,000	\$ 12,000	\$ 14,000	0.0%
5-176-953.30 BUSINESS RETENTION & EXPANSION	\$ 2,558	\$ 9,800	\$ 9,800	\$ 5,000	\$ 5,000	-49.0%
5-176-953.40 ECO DEV INCENTIVES	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 209,100	39.4%
5-176-953.50 PROMOTIONAL MATERIALS	\$ 885	\$ 3,000	\$ 3,000	\$ 1,500	\$ 3,000	0.0%
5-176-959.00 MAIN ST. GRANTS-EIIG/INCENTIVE	\$ 21,956	\$ 51,000	\$ 51,000	\$ 39,000	\$ 51,000	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 280,778</b>	<b>\$ 513,017</b>	<b>\$ 513,017</b>	<b>\$ 320,078</b>	<b>\$ 558,565</b>	<b>8.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 631,958</b>	<b>\$ 1,011,186</b>	<b>\$ 1,011,186</b>	<b>\$ 616,353</b>	<b>\$ 1,008,825</b>	<b>-0.2%</b>
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNF-GENERAL	\$ 108,169	\$ 144,400	\$ 144,400	\$ 94,784	\$ 416,000	188.1%
6-000-601.35 INTERFUND TRNSF-SWR CAP PROJ	\$ -	\$ -	\$ -	\$ 55,000	\$ 828,000	0.0%
6-000-602.37 INTERFUND TRNSF-STREETS CAP PROJ	\$ -	\$ -	\$ -	\$ -	\$ 118,000	0.0%
6-000-602.52 INTERFUND TRNSF-BCDC CAP PRJTS	\$ 265,000	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-623.40 INTERFUND TRNSF-PARKS CAP PROJ	\$ 706,876	\$ 1,859,662	\$ 1,859,662	\$ 1,882,264	\$ 1,154,780	-37.9%
<b>TOTAL TRANSFERS</b>	<b>\$ 1,080,045</b>	<b>\$ 2,004,062</b>	<b>\$ 2,004,062</b>	<b>\$ 2,032,048</b>	<b>\$ 2,516,780</b>	<b>25.6%</b>
<b>BRENHAM COMMUNITY DEV CORP TOTAL</b>	<b>\$ 1,252,347</b>	<b>\$ (806,933)</b>	<b>\$ (806,933)</b>	<b>\$ 384,517</b>	<b>\$ (817,756)</b>	<b>1.3%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,528,750</b>	<b>\$ 1,739,342</b>	<b>\$ 1,739,342</b>	<b>\$ 2,913,267</b>	<b>\$ 2,095,511</b>	<b>20.5%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 162,186	\$ 386,243	\$ 386,243	\$ 387,761	\$ 970,761	151.3%
<b>REVENUES</b>						
4-102.00 TAX RECEIPTS-TIRZ NO. 1	\$ 223,057	\$ 576,499	\$ 576,499	\$ 577,000	\$ 648,333	12.5%
4-513.00 INTEREST INCOME	\$ 2,518	\$ 1,500	\$ 1,500	\$ 6,000	\$ 15,000	900.0%
<b>TOTAL REVENUES</b>	<b>\$ 225,575</b>	<b>\$ 577,999</b>	<b>\$ 577,999</b>	<b>\$ 583,000</b>	<b>\$ 663,333</b>	<b>14.8%</b>
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-402.00 AUDITS/CONSULTANTS FEES	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	-100.0%
<b>TOTAL SERVICES</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 225,575</b>	<b>\$ 507,999</b>	<b>\$ 507,999</b>	<b>\$ 513,000</b>	<b>\$ 663,333</b>	<b>30.6%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 387,761</b>	<b>\$ 894,242</b>	<b>\$ 894,242</b>	<b>\$ 970,761</b>	<b>\$ 1,634,094</b>	<b>82.7%</b>



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# Other Governmental Funds

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	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>REVENUES</b>						
4-530.00 INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-733.00 GRANT REVENUE-GLO	\$ 587,385	\$ 7,433,312	\$ 7,433,312	\$ 433,333	\$ 7,661,519	3.1%
<b>TOTAL REVENUES</b>	\$ 587,385	\$ 7,433,312	\$ 7,433,312	\$ 433,333	\$ 7,661,519	3.1%
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-402.00 AUDITS/CONSULTANTS FEES	\$ 188,400	\$ 264,250	\$ 264,250	\$ 154,860	\$ 284,740	7.8%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ 188,400	\$ 264,250	\$ 264,250	\$ 154,860	\$ 284,740	7.8%
<b>CAPITAL</b>						
5-100-815.00 OTHER CAPITAL	\$ 398,985	\$ 7,253,085	\$ 7,253,085	\$ 278,473	\$ 7,530,802	3.8%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ 398,985	\$ 7,253,085	\$ 7,253,085	\$ 278,473	\$ 7,530,802	3.8%
<b>TOTAL EXPENDITURES</b>	\$ 587,385	\$ 7,517,335	\$ 7,517,335	\$ 433,333	\$ 7,815,542	4.0%
<b>TRANSFERS</b>						
6-000-607.00 INTERFUND TRNSF-DRAINAGE	\$ -	\$ (84,023)	\$ (84,023)	\$ -	\$ (154,023)	83.3%
<b>TOTAL TRANSFERS</b>	\$ -	\$ (84,023)	\$ (84,023)	\$ -	\$ (154,023)	83.3%
<b>CHANGE IN NET POSITION</b>	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0%
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 0	0.0%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 152	\$ 153	\$ 153	\$ 153	\$ 26,153	16989.2%
<b>REVENUES</b>						
4-513.00 INTEREST INCOME	\$ 1	\$ -	\$ -	\$ -	\$ -	0.0%
4-521.00 GRANT REVENUES	\$ 186,301	\$ 974,625	\$ 974,625	\$ 772,297	\$ 499,500	-48.7%
4-529.00 AIRPORT REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-529.20 DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 186,303</b>	<b>\$ 974,625</b>	<b>\$ 974,625</b>	<b>\$ 772,297</b>	<b>\$ 499,500</b>	<b>-48.7%</b>
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-402.00 AUDITS/CONSULTANT FEES	\$ 107,730	\$ 232,125	\$ 232,125	\$ 208,802	\$ -	-100.0%
<b>TOTAL SERVICES</b>	<b>\$ 107,730</b>	<b>\$ 232,125</b>	<b>\$ 232,125</b>	<b>\$ 208,802</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>CAPITAL</b>						
5-100-801.00 LAND	\$ -	\$ -	\$ -	\$ -	\$ 120,000	0.0%
5-100-815.00 OTHER CAPITAL OUTLAY	\$ 78,571	\$ 850,000	\$ 850,000	\$ 624,162	\$ 435,000	-48.8%
<b>TOTAL CAPITAL</b>	<b>\$ 78,571</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 624,162</b>	<b>\$ 555,000</b>	<b>-34.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,301</b>	<b>\$ 1,082,125</b>	<b>\$ 1,082,125</b>	<b>\$ 832,964</b>	<b>\$ 555,000</b>	<b>-48.7%</b>
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ -	\$ (107,500)	\$ (107,500)	\$ (86,667)	\$ (29,500)	-72.6%
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ (107,500)</b>	<b>\$ (107,500)</b>	<b>\$ (86,667)</b>	<b>\$ (29,500)</b>	<b>-72.6%</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (147,334)</b>	<b>\$ (26,000)</b>	<b>0.0%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 153</b>	<b>\$ 151</b>	<b>\$ 151</b>	<b>\$ 26,153</b>	<b>\$ 153</b>	<b>1.5%</b>

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 455,759	\$ 418,847	\$ 418,847	\$ 486,025	\$ 523,144	24.9%
<b>REVENUES</b>						
4-518.00 RENTAL INCOME	\$ 74,470	\$ 70,000	\$ 70,000	\$ 85,250	\$ -	-100.0%
4-710.00 INTEREST EARNED	\$ 2,533	\$ 600	\$ 600	\$ 1,500	\$ 1,500	150.0%
4-790.00 MISC	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL REVENUES</b>	\$ 77,003	\$ 70,600	\$ 70,600	\$ 86,750	\$ 1,500	-97.9%
<b>EXPENDITURES</b>						
<b>SUPPLIES</b>						
5-100-250.00 OTHER SUPPLIES	\$ 57	\$ 100	\$ 100	\$ 200	\$ 100	0.0%
<b>TOTAL SERVICES</b>	\$ 57	\$ 100	\$ 100	\$ 200	\$ 100	0.0%
<b>MAINTENANCE</b>						
5-100-303.00 VEHICLES/LARGE EQUIPMENT	\$ 8,767	\$ 6,000	\$ 6,000	\$ 11,000	\$ 8,000	33.3%
5-100-304.00 MACHINERY/EQUIPMENT	\$ 31	\$ -	\$ -	\$ 50	\$ -	0.0%
5-100-350.00 OTHER MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SERVICES</b>	\$ 8,798	\$ 6,000	\$ 6,000	\$ 11,050	\$ 8,000	33.3%
<b>SERVICES</b>						
5-100-450.00 OTHER SERVICES	\$ 113	\$ 400	\$ 400	\$ 250	\$ 400	0.0%
<b>TOTAL SERVICES</b>	\$ 113	\$ 400	\$ 400	\$ 250	\$ 400	0.0%
<b>CAPITAL</b>						
5-100-810.00 MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-813.00 VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-860.11 DEBT SERVICE - INTEREST	\$ 2,052	\$ 1,384	\$ 1,384	\$ 1,384	\$ 700	-49.4%
5-100-860.15 DEBT SERVICE - PRINCIPAL	\$ 28,437	\$ 29,106	\$ 29,106	\$ 29,106	\$ 29,789	2.3%
<b>TOTAL CAPITAL</b>	\$ 30,489	\$ 30,490	\$ 30,490	\$ 30,490	\$ 30,489	0.0%
<b>SUNDRIES</b>						
5-100-901.00 LIAB/CASUALTY INSURANCE	\$ 6,974	\$ 7,200	\$ 7,200	\$ 7,641	\$ 8,405	16.7%
5-110-906.00 INVENTORY ADJUSTMENTS	\$ 306	\$ 250	\$ 250	\$ -	\$ 250	0.0%
<b>TOTAL CAPITAL</b>	\$ 7,280	\$ 7,450	\$ 7,450	\$ 7,641	\$ 8,655	16.2%
<b>TOTAL EXPENDITURES</b>	\$ 46,737	\$ 44,440	\$ 44,440	\$ 49,631	\$ 47,644	7.2%
<b>CHANGE IN NET POSITION</b>	\$ 30,266	\$ 26,160	\$ 26,160	\$ 37,119	\$ (46,144)	-276.4%
<b>ENDING FUND BALANCE</b>	\$ 486,025	\$ 445,007	\$ 445,007	\$ 523,144	\$ 477,000	7.2%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 40,946	\$ 57,860	\$ 57,860	\$ 62,765	\$ 91,228	57.7%
<b>REVENUES</b>						
4-513.00 INTEREST INCOME	\$ 429	\$ 350	\$ 350	\$ 1,243	\$ 350	0.0%
4-536.00 PROGRAM INCOME/RESTITUTION	\$ 22,710	\$ 10,000	\$ 10,000	\$ 37,345	\$ 10,000	0.0%
<b>TOTAL REVENUES</b>	\$ 23,139	\$ 10,350	\$ 10,350	\$ 38,588	\$ 10,350	0.0%
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-450.00 OTHER SERVICES	\$ 1,320	\$ 1,320	\$ 1,320	\$ 7,620	\$ 1,320	0.0%
<b>TOTAL SERVICES</b>	\$ 1,320	\$ 1,320	\$ 1,320	\$ 7,620	\$ 1,320	0.0%
<b>NON-CAPITAL ASSETS</b>						
5-100-715.00 OTHER CAPITAL	\$ -	\$ 6,000	\$ 6,000	\$ 2,504	\$ 6,000	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ -	\$ 6,000	\$ 6,000	\$ 2,504	\$ 6,000	0.0%
<b>CAPITAL</b>						
5-100-815.00 OTHER CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL CAPITAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>	\$ 1,320	\$ 7,320	\$ 7,320	\$ 10,124	\$ 7,320	0.0%
<b>CHANGE IN NET POSITION</b>	\$ 21,819	\$ 3,030	\$ 3,030	\$ 28,464	\$ 3,030	0.0%
<b>ENDING FUND BALANCE</b>	\$ 62,765	\$ 60,890	\$ 60,890	\$ 91,228	\$ 94,258	54.8%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 297,439	\$ 390,394	\$ 390,394	\$ 377,582	\$ 379,754	-2.7%
<b>REVENUES</b>						
4-529.24 DONATIONS-SIMON BARNHILL	\$ -	\$ -	\$ -	\$ 42,540	\$ -	0.0%
4-529.25 DOWNTN IMPROV-ITEM SALES/OTHER	\$ 1,994	\$ 6,000	\$ 6,000	\$ 3,062	\$ 6,000	0.0%
4-529.26 DOWNTOWN IMPROV-SIP/SWIRL	\$ 48,329	\$ 39,000	\$ 39,000	\$ 49,962	\$ 48,000	23.1%
4-529.44 DONATIONS-PARKS DEPARTMENT	\$ -	\$ 500	\$ 500	\$ -	\$ 500	0.0%
4-529.46 DONATIONS/MEMORIALS-LIBRARY	\$ 25,441	\$ 20,000	\$ 20,000	\$ 27,000	\$ 20,000	0.0%
4-529.55 DONATIONS-AQUATICS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
4-529.97 DONATIONS-FIRE DEPARTMENT	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
4-529.98 DONATIONS-POLICE DEPARTMENT	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
4-529.99 DONATIONS-ANIMAL SHELTER	\$ 144,037	\$ 25,000	\$ 25,000	\$ 34,000	\$ 25,000	0.0%
4-533.00 GRANT REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL REVENUES</b>	\$ 219,801	\$ 91,500	\$ 91,500	\$ 115,024	\$ 100,500	9.8%
<b>EXPENDITURES</b>						
<b>SUPPLIES</b>						
5-100-205.54 OFFICE SUPPLIES-ANIMAL SHELTER	\$ 2,278	\$ 750	\$ 750	\$ -	\$ 750	0.0%
5-100-214.00 LIBRARY READING PROGRAMS	\$ 2,020	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
5-100-230.00 AMMO/GUN/TASER/MISC	\$ 5,784	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-250.01 OTHER SUPPLIES - PARKS	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-100-250.02 OTHER SUPPLIES - FIRE	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
5-100-250.03 OTHER SUPPLIES - POLICE	\$ 11,345	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5-100-250.04 OTHER SUPPLIES - ANIMAL SHELTER	\$ 3,380	\$ 2,000	\$ 2,000	\$ 2,316	\$ 2,000	0.0%
5-100-250.46 OTHER SUPPLIES-LIBRARY	\$ 2,240	\$ 500	\$ 500	\$ 550	\$ 500	0.0%
<b>TOTAL SUPPLIES</b>	\$ 27,048	\$ 7,750	\$ 7,750	\$ 7,366	\$ 7,750	0.0%
<b>SERVICES</b>						
5-100-416.00 VETERNARIAN SERVICES-A SHELTER	\$ 49,146	\$ 15,000	\$ 15,000	\$ -	\$ -	-100.0%
5-100-450.44 OTHER SERVICES-PARKS	\$ -	\$ -	\$ -	\$ 3,809	\$ -	0.0%
5-100-450.46 OTHER SERVICES-LIBRARY	\$ -	\$ -	\$ -	\$ 10,521	\$ -	0.0%
5-100-450.54 OTHER SERVICES-ANIMAL SERVICES	\$ 150	\$ -	\$ -	\$ 5,000	\$ -	0.0%
<b>TOTAL SERVICES</b>	\$ 49,296	\$ 15,000	\$ 15,000	\$ 19,330	\$ -	-100.0%
<b>NON-CAPITAL ASSETS</b>						
5-100-702.46 BUILDINGS-LIBRARY	\$ 3,402	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-702.54 BUILDINGS/BLDG IMPROV-A SHELTE	\$ 10,960	\$ -	\$ -	\$ 5,000	\$ -	0.0%
5-100-712.46 OFFICE FURN/EQUIP - LIBRARY	\$ 14,388	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	-100.0%
5-100-712.54 OFFICE FURN/EQUIP-A SHELTER	\$ 1,942	\$ -	\$ -	\$ 3,830	\$ -	0.0%
5-100-714.54 RADIOS/RADAR/VID CAM-A SHELTER	\$ 1,608	\$ -	\$ -	\$ 5,575	\$ -	0.0%
5-100-715.44 OTHER CAPITAL-PARKS	\$ 2,000	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-715.51 OTHER CAPITAL-POLICE	\$ 5,288	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-715.54 OTHER CAPITAL-ANIMAL SHELTER	\$ -	\$ -	\$ -	\$ 2,250	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ 39,588	\$ 10,000	\$ 10,000	\$ 26,655	\$ -	-100.0%
<b>SUNDRIES</b>						
5-100-959.10 DOWNTOWN IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 29,500	\$ -	0.0%
5-100-959.10 DOWNTOWN IMPROVEMENTS	\$ 31,726	\$ 55,000	\$ 55,000	\$ 30,000	\$ 55,000	0.0%
<b>TOTAL SUNDRIES</b>	\$ 31,726	\$ 55,000	\$ 55,000	\$ 59,500	\$ 55,000	0.0%
<b>TOTAL EXPENDITURES</b>	\$ 147,658	\$ 87,750	\$ 87,750	\$ 112,851	\$ 62,750	-28.5%
<b>TRANSFERS</b>						
6-000-602.60 INTERFUND TRNSF-BCPF	\$ (8,000)	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	\$ (8,000)	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CHANGE IN NET POSITION</b>	\$ 80,143	\$ 3,750	\$ 3,750	\$ 2,173	\$ 37,750	906.7%
<b>ENDING FUND BALANCE</b>	\$ 377,582	\$ 394,144	\$ 394,144	\$ 379,754	\$ 417,504	5.9%



	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 70,218	\$ 74,252	\$ 74,252	\$ 74,252	\$ 81,000	9.1%
<b>REVENUES</b>						
4-410.10 FINE TIME PYMT-JUDICIAL	\$ 370	\$ 500	\$ 500	\$ 450	\$ 500	0.0%
4-410.72 JUDICIAL FEE-CITY	\$ 259	\$ 400	\$ 400	\$ 400	\$ 400	0.0%
4-410.73 JUVENILE CASE MGMT FEE	\$ 14,607	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
4-410.75 TRUANCY PREVENTION FEE	\$ 350	\$ 500	\$ 500	\$ 450	\$ 500	0.0%
4-414.00 TECHNOLOGY FEES	\$ 11,696	\$ 14,000	\$ 14,000	\$ 12,000	\$ 12,500	-10.7%
4-415.00 SECURITY FEES	\$ 13,502	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	0.0%
4-416.00 LOCAL MUNICIPAL JURY	\$ 249	\$ 250	\$ 250	\$ 250	\$ 250	0.0%
4-710.00 INTEREST EARNED	\$ 643	\$ 800	\$ 800	\$ 650	\$ 800	0.0%
<b>TOTAL REVENUES</b>	\$ 41,675	\$ 44,450	\$ 44,450	\$ 42,200	\$ 42,950	-3.4%
<b>EXPENDITURES</b>						
<b>SUNDRIES</b>						
5-100-991.00 COURT TIME PYMT JUDICIAL EXP	\$ -	\$ 2,100	\$ 2,100	\$ 1,500	\$ 2,100	0.0%
5-100-992.00 COURT CITY JUDICIAL EFFCNY EXP	\$ 2,483	\$ 750	\$ 750	\$ 1,717	\$ 750	0.0%
5-100-994.00 COURT TECHNOLOGY EXP	\$ 20,305	\$ 10,856	\$ 10,856	\$ 12,044	\$ 10,856	0.0%
5-100-995.00 COURT SECURITY FUND EXP	\$ 246	\$ 5,822	\$ 5,822	\$ 5,192	\$ 5,822	0.0%
<b>TOTAL SUNDRIES</b>	\$ 23,034	\$ 19,528	\$ 19,528	\$ 20,453	\$ 19,528	0.0%
<b>TOTAL EXPENDITURES</b>	\$ 23,034	\$ 19,528	\$ 19,528	\$ 20,453	\$ 19,528	0.0%
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ 14,607	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
<b>TOTAL TRANSFERS</b>	\$ 14,607	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.0%
<b>CHANGE IN NET POSITION</b>	\$ 4,035	\$ 9,922	\$ 9,922	\$ 6,747	\$ 8,422	-15.1%
<b>ENDING FUND BALANCE</b>	\$ 74,252	\$ 84,174	\$ 84,174	\$ 81,000	\$ 89,422	6.2%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 76,091	\$ 252,279	\$ 252,279	\$ 252,279	\$ 1,441,549	471.4%
<b>REVENUES</b>						
4-521.00 GRANT REVENUES	\$ -	\$ 54,328	\$ 54,328	\$ 66,400	\$ -	-100.0%
4-522.00 ADVERTISING REVENUE-FIREMANS PK	\$ 16,500	\$ 18,000	\$ 18,000	\$ 17,000	\$ 18,000	0.0%
4-529.96 RENTALS/DONATIONS-CAROUSEL	\$ 5,913	\$ 5,000	\$ 5,000	\$ 7,500	\$ 5,000	0.0%
<b>TOTAL REVENUES</b>	\$ 22,413	\$ 77,328	\$ 77,328	\$ 90,900	\$ 23,000	-70.3%
<b>EXPENDITURES</b>						
<b>NON-CAPITAL ASSETS</b>						
5-100-715.00 OTHER CAPITAL	\$ 32,258	\$ -	\$ -	\$ -		0.0%
5-100-716.30 PARK IMPROV-HASSKARL TENNIS	\$ -	\$ -	\$ -	\$ -		0.0%
5-100-716.35 AQUATIC CENTER IMPROV	\$ 3,096	\$ -	\$ -	\$ -		0.0%
5-100-716.40 PARK IMPROV-SKATE PARK	\$ -	\$ 31,926	\$ 31,926	\$ 25,890		-100.0%
5-100-716.42 PARK IMPROV-FIREMAN'S PARK	\$ 16,560	\$ -	\$ -	\$ 15,000	\$ 41,000	0.0%
5-100-716.44 PARK IMPROV-HOHLT PARK	\$ 18,670	\$ 50,000	\$ 50,000	\$ 30,900	\$ 50,000	0.0%
5-100-716.45 PARK IMPROV-CAROUSEL	\$ 66,663	\$ -	\$ -	\$ -		0.0%
5-100-716.47 PARK IMPROV-HM FLOWERS PARK	\$ -	\$ -	\$ -		\$ 12,500	0.0%
5-100-716.48 PARK IMPROV-HENDERSON PARK	\$ 46,747	\$ 50,000	\$ 50,000	\$ 167,735	\$ 6,000	-88.0%
5-100-716.49 PARK IMPROV-JERRY WILSON PARK	\$ 2,888	\$ -	\$ -	\$ -		0.0%
5-100-716.50 PARK IMPROV-OWSLEY PARK	\$ -	\$ -	\$ -	\$ -	\$ 27,500	0.0%
5-100-716.53 PARK IMPROV-JACKSON ST. PARK	\$ 33,364	\$ -	\$ -	\$ -		0.0%
5-100-716.62 PARK IMPROV-LINDA ANDERSON PK	\$ 80,382	\$ -	\$ -	\$ -	\$ 27,500	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ 300,627	\$ 131,926	\$ 131,926	\$ 239,525	\$ 164,500	24.7%
<b>CAPITAL</b>						
5-100-815.00 OTHER CAPITAL-SPLASHPAD	\$ -	\$ -	\$ -	\$ -		0.0%
5-100-816.31 PARK IMPROV-BRENHAM FAMILY PK	\$ -	\$ 546,000	\$ 546,000	\$ 26,000		-100.0%
5-100-816.35 AQUATIC CENTER IMPROVEMENTS	\$ 221,539	\$ 310,736	\$ 310,736	\$ 110,721	\$ 725,000	133.3%
5-100-816.42 PARK IMPROV-FIREMAN'S PARK	\$ 6,454	\$ -	\$ -	\$ -		0.0%
5-100-816.44 PARK IMPROV-HOHLT PARK	\$ 24,481	\$ 951,360	\$ 951,360	\$ 335,768	\$ 956,000	0.5%
5-100-816.47 PARK IMPROV-HATTIE MAE FLOWERS	\$ -	\$ -	\$ -	\$ 71,880		0.0%
5-100-816.49 PARK IMPROV-JERRY WILSON PARK	\$ -	\$ -	\$ -	\$ -		0.0%
5-100-816.53 PARK IMPROV-JACKSON ST	\$ -	\$ -	\$ -	\$ -	\$ 715,280	0.0%
<b>TOTAL CAPITAL</b>	\$ 252,474	\$ 1,808,096	\$ 1,808,096	\$ 544,369	\$ 2,396,280	32.5%
<b>TOTAL EXPENDITURES</b>	\$ 553,101	\$ 1,940,022	\$ 1,940,022	\$ 783,894	\$ 2,560,780	32.0%
<b>TRANSFERS</b>						
6-000-625.00 INTERFUND TRNSF-BCDC	\$ (706,876)	\$ (1,859,662)	\$ (1,859,662)	\$ (1,882,264)	\$ (1,154,780)	-37.9%
<b>TOTAL TRANSFERS</b>	\$ (706,876)	\$ (1,859,662)	\$ (1,859,662)	\$ (1,882,264)	\$ (1,154,780)	-37.9%
<b>CHANGE IN NET POSITION</b>	\$ 176,187	\$ (3,032)	\$ (3,032)	\$ 1,189,270	\$ (1,383,000)	45513.5%
<b>ENDING FUND BALANCE</b>	\$ 252,279	\$ 249,247	\$ 249,247	\$ 1,441,549	\$ 58,549	-76.5%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 104,351	\$ 393,949	\$ 393,949	\$ 393,949	\$ 105,856	-73.1%
<b>REVENUES</b>						
4-590.00 MISCELLANEOUS REVENUES	\$ 531	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	\$ 531	\$ -	\$ -	\$ -	\$ -	0.0%
<b>EXPENDITURES</b>						
<b>NON-CAPITAL ASSETS</b>						
5-100-702.00 BUILDINGS/BUILDING IMPROV	\$ 21,462	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-702.31 BUILDINGS-MAINTENANCE	\$ 4,977	\$ -	\$ -	\$ 6,591	\$ -	0.0%
5-100-702.44 BUILDINGS-PARKS	\$ 32,233	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-702.51 BUILDINGS-POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-702.52 BUILDINGS/BLDG IMPROV-FIRE	\$ 131,543	\$ -	\$ -	\$ 19,500	\$ -	0.0%
5-100-710.31 MACHINERY/EQUIPMENT-MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-710.44 MACHINERY/EQUIPMENT-PARKS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-710.52 MACHINERY/EQUIPMENT-FIRE	\$ 6,360	\$ -	\$ -	\$ 9,500	\$ -	0.0%
5-100-712.00 OFFICE FURN/EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-712.46 OFFICE FURN/EQUIP-LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-712.72 OFFICE FURN/EQUIP-IT DEPT	\$ 21,378	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-713.31 VEHICLES/LARGE EQUIP-MAINT	\$ 10,500	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-713.41 VEHICLES/LARGE EQUIP-STREETS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-715.00 OTHER CAPITAL	\$ 168,360	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ 396,813	\$ -	\$ -	\$ 35,591	\$ -	0.0%
<b>CAPITAL</b>						
5-100-802.51 BUILDING/BLDG IMPROV-POLICE	\$ -	\$ -	\$ -	\$ 252,502	\$ -	0.0%
5-100-810.51 MACHINERY/EQUIPMENT-POLICE	\$ -	\$ 66,263	\$ 66,263	\$ -	\$ 66,263	0.0%
5-100-810.52 MACHINERY/EQUIPMENT-FIRE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-812.21 OFFICE FURN/EQUIP-ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-812.72 OFFICE FURN/EQUIP-IT DEPT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL CAPITAL</b>	\$ -	\$ 66,263	\$ 66,263	\$ 252,502	\$ 66,263	0.0%
<b>TOTAL EXPENDITURES</b>	\$ 396,813	\$ 66,263	\$ 66,263	\$ 288,093	\$ 66,263	0.0%
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ (433,378)	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-685.00 OTHER FINANCING SOURCES	\$ (252,502)	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	\$ (685,880)	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CHANGE IN NET POSITION</b>	\$ 1,082,693	\$ (66,263)	\$ (66,263)	\$ (288,093)	\$ (66,263)	0.0%
<b>ENDING FUND BALANCE</b>	\$ 393,949	\$ 327,686	\$ 327,686	\$ 105,856	\$ 39,593	-87.9%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 1,243,910	\$ 2,196,956	\$ 2,196,956	\$ 2,196,956	\$ 1,922,099	-12.5%
<b>REVENUES</b>						
4-710.31 INTEREST-TEXSTAR	\$ 16,425	\$ 3,000	\$ 3,000	\$ 85,000	\$ 30,000	900.0%
<b>TOTAL REVENUES</b>	\$ 16,425	\$ 3,000	\$ 3,000	\$ 85,000	\$ 30,000	900.0%
<b>EXPENDITURES</b>						
<b>NON-CAPITAL ASSETS</b>						
5-100-703.00 STREETS/INLETS/CURBS	\$ 57,750	\$ -	\$ -	\$ 8,500	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ 57,750	\$ -	\$ -	\$ 8,500	\$ -	0.0%
<b>CAPITAL</b>						
5-100-803.00 STREETS/INLETS/CURBS	\$ 690,577	\$ 4,102,363	\$ 4,102,363	\$ 2,363,505	\$ 118,000	-97.1%
5-100-803.50 STREETS/INLET/CURB-REHAB PROJE	\$ 535,052	\$ 1,034,970	\$ 1,034,970	\$ 501,183	\$ 990,000	-4.3%
<b>TOTAL CAPITAL</b>	\$ 1,225,629	\$ 5,137,333	\$ 5,137,333	\$ 2,864,688	\$ 1,108,000	-78.4%
<b>TOTAL EXPENDITURES</b>	\$ 1,283,379	\$ 5,137,333	\$ 5,137,333	\$ 2,873,188	\$ 1,108,000	-78.4%
<b>TRANSFERS</b>						
6-000-601.07 INTERFUND TRNSF-DRAINAGE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-602.17 INTERFUND TRNSF-2017 CAP PROJ	\$ -	\$ -	\$ -	\$ (513,331)	\$ -	0.0%
6-000-602.27 INTERFUND TRNSF-FEMA RELIEF FD	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-602.50 INTERFUND TRNSF-BCDC	\$ -	\$ -	\$ -	\$ -	\$ (118,000)	0.0%
6-000-602.70 INTERFUND TRNSF-GEN GOVT CAP PROJ	\$ (2,220,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (2,000,000)	\$ -	-100.0%
6-000-602.90 INTERFUND TRNSF-HWY 290 FUND	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6-000-683.00 OTHER SOURCES-BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	\$ (2,220,000)	\$ (3,000,000)	\$ (3,000,000)	\$ (2,513,331)	\$ (118,000)	-96.1%
<b>CHANGE IN NET POSITION</b>	\$ 953,046	\$ (2,134,333)	\$ (2,134,333)	\$ (274,857)	\$ (960,000)	-55.0%
<b>ENDING FUND BALANCE</b>	\$ 2,196,956	\$ 62,623	\$ 62,623	\$ 1,922,099	\$ 962,099	1436.3%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 120,409	\$ 38,292	\$ 38,292	\$ 283,556	\$ 175,787	359.1%
<b>REVENUES</b>						
4-513.41 VERF RENTAL INCOME STREETS	\$ 70,206	\$ 80,819	\$ 80,819	\$ 58,311	\$ 58,311	-27.8%
4-513.54 VERF RENTAL INCOME ANIMAL SVCS	\$ 7,559	\$ -	\$ -	\$ -	\$ -	0.0%
4-518.22 VERF RENTAL INCOME DEV SVCS	\$ 8,427	\$ 5,464	\$ 5,464	\$ 5,464	\$ 5,465	0.0%
4-518.31 VERF RENTAL INCOME MAINT	\$ 28,518	\$ 22,593	\$ 22,593	\$ 22,593	\$ 22,593	0.0%
4-518.44 VERF RENTAL INCOME PARKS	\$ 28,795	\$ -	\$ -	\$ -	\$ -	0.0%
4-518.51 VERF RENTAL INCOME PD	\$ 187,547	\$ -	\$ -	\$ -	\$ -	0.0%
4-518.52 VERF RENTAL INCOME FIRE	\$ 73,091	\$ 10,718	\$ 10,718	\$ 72,205	\$ 73,091	581.9%
4-710.00 INTEREST EARNED	\$ 2,037	\$ -	\$ -	\$ 2,000	\$ -	0.0%
<b>TOTAL REVENUES</b>	\$ 406,180	\$ 119,594	\$ 119,594	\$ 160,573	\$ 159,460	33.3%
<b>EXPENDITURES</b>						
<b>NON-CAPITAL ASSETS</b>						
5-100-710.00 MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON-CAPITAL ASSETS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CAPITAL</b>						
5-100-813.00 VEHICLES	\$ 516,777	\$ -	\$ -	\$ 86,374	\$ -	0.0%
5-100-860.11 DEBT SERVICE - INTEREST	\$ 12,990	\$ 7,869	\$ 7,869	\$ 15,181	\$ 10,468	33.0%
5-100-860.15 DEBT SERVICE - PRINCIPAL	\$ 270,472	\$ 111,725	\$ 111,725	\$ 166,787	\$ 148,992	33.4%
<b>TOTAL CAPITAL</b>	\$ 800,239	\$ 119,594	\$ 119,594	\$ 268,342	\$ 159,460	33.3%
<b>TOTAL EXPENDITURES</b>	\$ 800,239	\$ 119,594	\$ 119,594	\$ 268,342	\$ 159,460	33.3%
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-GENERAL FUND	\$ 557,206	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	\$ 557,206	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CHANGE IN NET POSITION</b>	\$ 163,147	\$ -	\$ -	\$ (107,769)	\$ -	0.0%
<b>ENDING FUND BALANCE</b>	\$ 283,556	\$ 38,292	\$ 38,292	\$ 175,787	\$ 175,787	359.1%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 884,891	\$ 1,103,682	\$ 1,103,682	\$ 1,103,682	\$ 801,976	-27.3%
<b>REVENUES</b>						
4-521.00 GRANT REVENUES	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	0.0%
4-710.00 INTEREST EARNED	\$ 8,760	\$ 3,000	\$ 3,000	\$ 29,750	\$ 10,000	233.3%
<b>TOTAL REVENUES</b>	\$ 8,760	\$ 753,000	\$ 753,000	\$ 29,750	\$ 760,000	0.9%
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-402.00 AUDITS/CONSULTANT FEES	\$ 14,250	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL SERVICES</b>	\$ 14,250	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CAPITAL</b>						
5-100-803.40 PAVING/DRAINGE IMPROV-NEW PARK	\$ 14,750	\$ 297,000	\$ 297,000	\$ 304,982	\$ -	-100.0%
5-100-804.64 UTILITY LINES-WATER	\$ -	\$ 84,942	\$ 84,942	\$ -	\$ 77,970	-8.2%
5-100-804.65 UTILITY LINES-SEWER	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	0.0%
5-100-816.30 PARK IMPRV-BRENHAM FAMILY PARK	\$ 25,969	\$ 1,456,437	\$ 1,456,437	\$ 26,474	\$ 1,454,007	-0.2%
<b>TOTAL CAPITAL</b>	\$ 40,719	\$ 1,868,379	\$ 1,868,379	\$ 331,456	\$ 1,561,977	-16.4%
<b>TOTAL EXPENDITURES</b>	\$ 54,969	\$ 1,868,379	\$ 1,868,379	\$ 331,456	\$ 1,561,977	-16.4%
<b>TRANSFERS</b>						
6-000-625.00 INTERFUND TRNSF - BCDC	\$ (265,000)	\$ -	\$ -	\$ -	\$ -	0.0%
<b>TOTAL TRANSFERS</b>	\$ (265,000)	\$ -	\$ -	\$ -	\$ -	0.0%
<b>CHANGE IN NET POSITION</b>	\$ 218,791	\$ (1,115,379)	\$ (1,115,379)	\$ (301,706)	\$ (801,977)	-28.1%
<b>ENDING FUND BALANCE</b>	\$ 1,103,682	\$ (11,697)	\$ (11,697)	\$ 801,976	\$ 0	-100.0%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 1,544,119	\$ 1,544,119	\$ 1,544,119	\$ 8,833,023	472.0%
<b>REVENUES</b>						
4-710.31 INTEREST-TEXSTAR	\$ 12,043	\$ 10,000	\$ 10,000	\$ 111,148	\$ 200,000	1900.0%
<b>TOTAL REVENUES</b>	\$ 12,043	\$ 10,000	\$ 10,000	\$ 111,148	\$ 200,000	1900.0%
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-421.20 BOND ISSUANCE COSTS	\$ 103,001	\$ -	\$ -	\$ 203,962	\$ -	0.0%
<b>TOTAL SERVICES</b>	\$ 103,001	\$ -	\$ -	\$ 203,962	\$ -	0.0%
<b>CAPITAL</b>						
5-100-802.00 BUILDINGS/BUILDING IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5-100-802.52 BUILDINGS-FIRE STATION #2	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ 600,000	0.0%
5-100-813.41 VEHICLES/LARGE EQUIP-STREETS	\$ 364,625	\$ 381,369	\$ 381,369	\$ 379,092	\$ -	-100.0%
5-100-813.52 VEHICLES/LARGE EQUIPMENT-FIRE	\$ -	\$ 906,358	\$ 906,358	\$ -	\$ 906,358	0.0%
5-100-815.48 OTHER CAPITAL-AIRPORT	\$ 143,300	\$ 116,177	\$ 116,177	\$ 236,634	\$ -	-100.0%
<b>TOTAL CAPITAL</b>	\$ 507,925	\$ 2,003,904	\$ 2,003,904	\$ 615,726	\$ 1,506,358	-24.8%
<b>TOTAL EXPENDITURES</b>	\$ 610,925	\$ 2,003,904	\$ 2,003,904	\$ 819,687	\$ 1,506,358	-24.8%
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-GENERAL	\$ -	\$ (26,000)	\$ (26,000)	\$ -	\$ (26,000)	0.0%
6-000-602.37 INTERFUND TRNSF-STREETS& DRAIN	\$ 2,220,000	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ -	-100.0%
6-000-683.00 OTHER SOURCES-BOND PROCEEDS	\$ (4,363,001)	\$ (10,000,000)	\$ (10,000,000)	\$ (9,997,443)	\$ -	-100.0%
<b>TOTAL TRANSFERS</b>	\$ (2,143,001)	\$ (7,026,000)	\$ (7,026,000)	\$ (7,997,443)	\$ (26,000)	-99.6%
<b>CHANGE IN NET POSITION</b>	\$ 1,544,119	\$ 5,032,096	\$ 5,032,096	\$ 7,288,904	\$ (1,280,358)	-125.4%
<b>ENDING FUND BALANCE</b>	\$ 1,544,119	\$ 6,436,577	\$ 6,436,577	\$ 8,833,023	\$ 7,552,665	17.3%

	ACTUAL 2021-2022	ADOPTED 2022-2023	AMENDED 2022-2023	PROJECTED 2022-2023	ADOPTED 2023-2024	% CHANGE FROM PY
<b>BEGINNING FUND BALANCE</b>	\$ 316,435	\$ 397,529	\$ 397,529	\$ 403,356	\$ 143,179	-64.0%
<b>REVENUES</b>						
4-513.00 INTEREST INCOME	\$ 2,630	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,500	133.3%
4-520.00 WORKERS' COMP RECEIPTS	\$ 186,076	\$ 184,240	\$ 184,240	\$ 139,525	\$ 160,000	-13.2%
<b>TOTAL REVENUES</b>	<b>\$ 188,706</b>	<b>\$ 185,740</b>	<b>\$ 185,740</b>	<b>\$ 142,525</b>	<b>\$ 163,500</b>	<b>-12.0%</b>
<b>EXPENDITURES</b>						
<b>SERVICES</b>						
5-100-450.00 OTHER SERVICES	\$ 4,827	\$ 5,000	\$ 5,000	\$ 4,800	\$ 5,000	0.0%
<b>TOTAL SERVICES</b>	<b>\$ 4,827</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 4,800</b>	<b>\$ 5,000</b>	<b>0.0%</b>
<b>SUNDRIES</b>						
5-100-936.00 WORKERS' COMP PREMIUM	\$ 94,249	\$ 115,000	\$ 115,000	\$ 120,545	\$ 125,000	8.7%
5-100-941.10 MEDICAL-PRIOR YEAR	\$ -	\$ 300	\$ 300	\$ 158	\$ 300	0.0%
5-100-941.60 VOLUNTEER BENEFITS	\$ 2,709	\$ 2,900	\$ 2,900	\$ 2,200	\$ 2,900	0.0%
<b>TOTAL SUNDRIES</b>	<b>\$ 96,958</b>	<b>\$ 118,200</b>	<b>\$ 118,200</b>	<b>\$ 122,903</b>	<b>\$ 128,200</b>	<b>8.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 101,785</b>	<b>\$ 123,200</b>	<b>\$ 123,200</b>	<b>\$ 127,703</b>	<b>\$ 133,200</b>	<b>8.1%</b>
<b>TRANSFERS</b>						
6-000-601.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ 214,822	\$ 214,822	\$ 214,822		-100.0%
6-000-602.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ 22,351	\$ 22,351	\$ 22,351		-100.0%
6-000-603.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ 5,515	\$ 5,515	\$ 5,515		-100.0%
6-000-604.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ 19,079	\$ 19,079	\$ 19,079		-100.0%
6-000-605.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ 9,012	\$ 9,012	\$ 9,012		-100.0%
6-000-607.00 INTERFUND TRNSF-WORKERS COMP	\$ -	\$ 4,221	\$ 4,221	\$ 4,221		-100.0%
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 86,921</b>	<b>\$ (212,460)</b>	<b>\$ (212,460)</b>	<b>\$ (260,178)</b>	<b>\$ 30,300</b>	<b>-114.3%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 403,356</b>	<b>\$ 185,069</b>	<b>\$ 185,069</b>	<b>\$ 143,179</b>	<b>\$ 173,479</b>	<b>-6.3%</b>





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# Ordinances & Policies

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**ORDINANCE NO. O-23-024**

**AN ORDINANCE ADOPTING A BUDGET FOR THE CITY OF BRENHAM, TEXAS FOR THE FISCAL YEAR 2023-24; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City Council of the City of Brenham, Texas, has prepared a budget for the fiscal year October 1, 2023 through September 30, 2024 and has filed same with the City Secretary and has held a public hearing on same, all after due notice as required by statute.

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

**SECTION I.**

That the City Council of the City of Brenham, Texas does hereby adopt the Budget for the City of Brenham, Texas, for the fiscal year October 1, 2023 through September 30, 2024 as shown in the attached Exhibit "A", which is incorporated herein as though copied herein verbatim.

**SECTION II.**

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

**SECTION III.**

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

**PASSED AND APPROVED** on its first reading this the 7<sup>th</sup> day of September, 2023.

**PASSED AND ADOPTED** on its second reading this the 21<sup>st</sup> day of September, 2023.

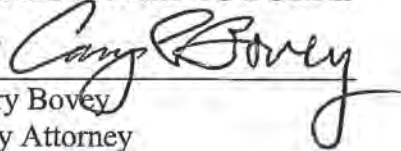
**ATTEST:**

  
Jeana Bellinger, TRMC, CMC  
City Secretary



  
Atwood C. Kenjura  
Mayor

**APPROVED AS TO FORM:**

  
Cary Bovey  
City Attorney

**ORDINANCE NO. O-23-025**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2023 FOR THE CITY OF BRENHAM, TEXAS AND PROVIDING AN EFFECTIVE DATE.**

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

**SECTION I.**

That there be and is hereby levied an ad valorem tax of \$0.3102 on each one hundred dollars' worth of property owned and situated within the City Limits of the City of Brenham, Texas, both real and personal and mixed, for General Fund maintenance and operating purposes for the Tax Year 2023.

**SECTION II.**

That there be and is hereby levied for the use of the City of Brenham, for the Tax Year 2023, an ad valorem tax of \$0.1482 on each one hundred dollars' worth of real, personal and mixed property owned and situated in the City Limits of the City of Brenham, Texas, for the payment of principal and interest on all outstanding bonds and lease payments, not otherwise provided for, of the City of Brenham.

**SECTION III.**

Wherefore, the combined tax rate in accordance with V.T.C.A. Tax Code Section 26.05 shall be \$0.4584 on each one hundred dollars' worth of real, personal, and mixed property of owned and situated within the City Limits of the City of Brenham, Texas.

**SECTION IV.**

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

**SECTION V.**

**THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 3.16 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.50.**

**SECTION VI.**

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

**PASSED AND APPROVED** on its first reading this the 7<sup>th</sup> day of September, 2023.

**PASSED AND ADOPTED** on its second reading this the 21<sup>st</sup> day of September, 2023.



*Atwood C. Kenjura*  
\_\_\_\_\_  
Atwood C. Kenjura  
Mayor

**ATTEST:**

*Jeana Bellinger*  
\_\_\_\_\_  
Jeana Bellinger, TRMC, CMC  
City Secretary

**APPROVED AS TO FORM:**

*Cary Bovey*  
\_\_\_\_\_  
Cary Bovey  
City Attorney



## FINANCIAL POLICIES

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

### BUDGET POLICY

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

## **FINANCIAL POLICIES**

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

### **FUND BALANCE POLICY**

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

### **INVESTMENT POLICY**

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

### **DEBT POLICY**

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

### **PURCHASING POLICY**

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

**CAPITAL ASSET POLICY**

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

**RESOLUTION NO. R-23-035**

**A RESOLUTION ADOPTING INVESTMENT POLICY AND STRATEGY FOR THE CITY OF BRENHAM**

**WHEREAS**, the Public Funds Investment Act (Texas Government Code, Chapter 2256) governs local government investment; and

**WHEREAS**, the Public Fund Investment Act (Section 2256.005a) requires the City Council to adopt an investment policy and investment strategies by rule, order, ordinance or resolution governing the investment of funds under its control; and

**WHEREAS**, the Public Fund Investment Act (Section 2256.005e), requires the resolution approving the policy and strategy to record any changes made thereto; and

**WHEREAS**, the City has chosen to make certain changes to the Policy to include the following;


- Adding commercial paper as an authorized investment with no longer than 270 days to maturity and limiting that no more than 20% of the portfolio may be held in commercial paper.
- Requiring that securities which lose their policy or State required credit rating be liquidated in a reasonable amount of time.
- Requiring that securities which become unauthorized under State law or by change of the City's policy be liquidated and re-invested in authorized securities upon maturity.
- Requiring that authorized brokers/dealers be registered with the Texas State Securities Board.
- Requiring that the depository bank must provide evidence that the pledged collateral has been approved by action of the Bank Board or bank's Loan Committee.

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

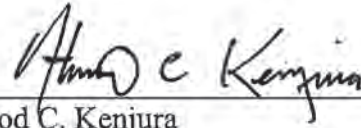
The City has complied with the requirements of the Public Funds Investment Act and the Investment Policy and Strategy, as amended, attached hereto, is hereby adopted as the Investment Policy of the City.

**RESOLVED** on this 21<sup>st</sup> day of September, 2023.

**ATTEST:**

  
Jeanne Bellinger, TRMC, CMC  
City Secretary



  
Atwood C. Kenjura  
Mayor





## INVESTMENT POLICY

### I. POLICY

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

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

Investments shall be made with the primary objectives of:

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

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

## INVESTMENT POLICY

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### II. SCOPE

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

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

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

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

### III. INVESTMENT OBJECTIVES

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

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

## **INVESTMENT POLICY**

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### **SAFETY**

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

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

### **LIQUIDITY**

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

### **PUBLIC TRUST**

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

### **DIVERSIFICATION**

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

### **YIELD**

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

## INVESTMENT POLICY

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

### IV. INVESTMENT STRATEGY

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

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

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

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

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

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

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

## **INVESTMENT POLICY**

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### **V. RESPONSIBILITY AND CONTROL**

#### **CITY COUNCIL RESPONSIBILITIES**

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

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

#### **INVESTMENT OFFICERS**

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

Investment Officers shall:

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

#### **QUALITY AND CAPABILITY OF INVESTMENT MANAGEMENT**

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

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

## **INVESTMENT POLICY**

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### **INTERNAL CONTROLS**

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

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

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

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

### **PRUDENCE**

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

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

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

## **INVESTMENT POLICY**

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### **INDEMNIFICATION**

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

### **ETHICS AND CONFLICTS OF INTEREST**

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

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

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

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

## **VI. SUITABLE AND AUTHORIZED INVESTMENTS**

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

### **I. AUTHORIZED INVESTMENTS**

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

## INVESTMENT POLICY

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3. Fully insured or collateralized Certificates of Deposit issued by a bank doing business in Texas insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner provided for by this Policy and state law with maturities not to exceed 12 months.
4. Constant dollar, local government investment pools, which 1) are created under and conform to the requirements of the Act, 2) are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, 3) seek to maintain a \$1.00 net asset value, and 4) are authorized by resolution or ordinance by the City Council.
5. Fully insured or collateralized interest bearing or money market account in any bank in Texas.
6. AAA rated money market funds which strive to maintain a \$1 net asset value and comply with SEC Rule 2a-7.
7. Commercial paper rated A1/P1 or the equivalent by two national rating agencies no longer than 270 days to maturity. No more than 20% of the portfolio may be held in commercial paper.

## II. UN-AUTHORIZED INVESTMENTS

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

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

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

## VII. INVESTMENT PARAMETERS

### MAXIMUM MATURITIES

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

The City shall attempt to match its investments with anticipated cash flow requirements. The City will not directly invest in securities maturing more than three (3) years from the date of purchase; however, the



## **INVESTMENT POLICY**

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above described obligations, certificates, or agreements may be collateralized using longer dated investments.

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

## **DIVERSIFICATION**

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

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

Securities which lose their policy or State required credit rating must be liquidated in a reasonable period of time.

Securities which become unauthorized under State law or by a change in City Policy, do not require liquidation but after maturity funds must be re-invested in authorized securities.

## **VIII. SELECTION OF BANKS AND DEALERS**

### **DEPOSITORY**

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

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

## **INVESTMENT POLICY**

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All banks will execute a written depository agreement in accordance with FIRREA<sup>1</sup> designating authorized collateral.

### **AUTHORIZED BROKERS/DEALERS**

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

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

### **COMPETITIVE BIDS**

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

### **DELIVERY VS. PAYMENT**

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

## **IX. SAFEKEEPING OF SECURITIES AND COLLATERAL**

### **SAFEKEEPING AND CUSTODIAN AGREEMENTS**

Securities owned by the City. The City of Brenham shall contract with a depository for the safekeeping/custody of securities owned by the City of Brenham as part of its investment portfolio. Securities owned by the City of Brenham shall be held in the City's name as evidenced by safekeeping receipts of the institution holding the securities.

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

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

## **INVESTMENT POLICY**

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### **COLLATERAL POLICY**

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

Securities pledged as collateral shall be held by an independent third party outside the holding company of the pledging bank with whom the City has a current depository agreement. The depository agreement must be written and is to specify the acceptable investment securities for collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. The bank must provide evidence that the collateral has been approved by action of the Bank Board or bank's Loan Committee. Clearly marked evidences of ownership (safekeeping receipts) must be supplied to and retained by the City. Collateral shall be priced weekly at a minimum to assure that the market value of the pledged securities is adequate.

The Director of Finance is responsible for all substitutions and the substitution process. The substituted security's market value will be equal to or greater than the required security value. Written notification of the substitution must be provided by the bank or custodian.

### **COLLATERAL DEFINED**

The Entity shall accept only the following types of collateral:

- Obligations of the United States or its agencies and instrumentalities including mortgage backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve bank test
- Direct obligations of the state of Texas or its agencies and instrumentalities rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent
- Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent
- FHLB Irrevocable letters of credit

Preference will be given to pledged securities.

## **INVESTMENT POLICY**

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### **SUBJECT TO AUDIT**

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

## **X. PERFORMANCE**

### **PERFORMANCE STANDARDS**

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

### **PERFORMANCE BENCHMARK**

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

## **XI. REPORTING**

### **METHODS**

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

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

- A listing of individual securities held at the end of the reporting period.
- Unrealized gains or losses as calculated on the beginning and ending book and market value of securities for the period.
- Additions and changes to the market value during the period.

## **INVESTMENT POLICY**

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- Average weighted yield of portfolio as compared to the City's benchmark.
- Listing of investments by maturity date.
- Fully accrued interest and earnings for the reporting period
- The percentage of the total portfolio that each type of investment represents.
- Any additional reporting information as required by the Act.
- Statement of compliance of the City of Brenham's Investment Policy and the Act.

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

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

### **XII. INVESTMENT POLICY ADOPTION**

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

#### **PRIOR AUTHORITY/DATE ISSUED:**

City Council Resolution#R-22-029

September22, 2022



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# Attachments

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# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF BRENHAM

Taxing Unit Name

(979) 337-7200

Phone (area code and number)

200 WEST VULCAN ST, BRENHAM TX 77833

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

WWW.CITYOFBRENHAM.ORG

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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>	\$ <u>2,032,410,123</u>
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>330,547,345</u>
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>1,701,862,778</u>
4.	<b>2022 total adopted tax rate.</b>	\$ <u>.4737</u> /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ <u>9,978,400</u>
	B. 2022 values resulting from final court decisions: .....	-\$ <u>5,780,100</u>
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ <u>4,198,300</u>
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ <u>20,974,669</u>
	B. 2022 disputed value: .....	-\$ <u>7,320,611</u>
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>13,654,058</u>
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <u>17,852,418</u>

<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>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,719,695,196
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</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 2023 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ 543,670 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 3,077,609 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 3,621,279
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.  <b>A. 2022 market value:</b> ..... \$ 453,580 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 940 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 452,640
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 4,073,919
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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.	\$ 112,159,256
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,603,462,021
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,595,600
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 3,403
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 7,599,003
18.	<b>Total 2023 taxable value on the 2023 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>  <b>A. Certified values:</b> ..... \$ 2,196,734,182 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <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:..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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> ..... - \$ 138,674,212 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 2,058,059,970

<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>	
	<b>A. 2023 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> .....	\$ 75,080,000
	<b>B. 2023 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> .....	+\$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 75,080,000
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 377,742,670
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 1,755,397,300
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 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 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 45,881,159
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 45,881,159
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 1,709,516,141
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ .4445 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ NA /\$100

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

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

- 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>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ .3297 /\$100
29.	<b>2022 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> .	\$ 1,719,695,196

<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 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>5,669,835</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>2,368</u></p> <p><b>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>531,298</u></p> <p><b>C. 2022 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>NA</u></p> <p><b>D. 2022 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>(528,930)</u></p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ <u>5,140,905</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,709,516,141</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>.3007</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0.	
	<p><b>A. 2023 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. 2022 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</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0.	
	<p><b>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022, 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</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100

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

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, 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</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 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, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</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 2022.</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</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>.3007</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 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 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>752,350</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>.0440</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>.3447</u> /\$100
41.	<p><b>2023 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>.3548</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
D41.	<p><b>Disaster Line 41 (D41): 2023 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p>	\$ <u>0</u> /\$100
42.	<p><b>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><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></p> <p>Enter debt amount ..... \$ <u>3,087,490</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>538,787</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>2,548,709</u></p>	\$ <u>2,548,709</u>
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>2,548,709</u>
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>98.00</u> %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... <u>98.40</u> %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... <u>98.52</u> %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... <u>97.83</u> %</p> <p><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></p>	<u>98.00</u> %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>2,600,723</u>
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,755,397,300</u>
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>.1482</u> /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>.5050</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 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.</p>	\$ <u>0</u> /\$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 §526.04(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 2023 county voter-approval tax rate.	\$ <u>NA</u> /\$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 2022 or May 2023, 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 2022, enter 0.	\$ <u>0</u>
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 2022 or in May 2023.</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> - or - <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>778,650</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,755,397,300</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>.0444</u> /\$100
55.	<b>2023 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> .	\$ <u>.4445</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>NA</u> /\$100
57.	<b>2023 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> .	\$ <u>.5050</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>.4606</u> /\$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>	\$ <u>NA</u>
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>NA</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>NA</u> /\$100
62.	<b>2023 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).	\$ <u>NA</u> /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(f)  
<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(l)

**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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0</u> /\$100
C.	Subtract B from A.....	\$ <u>0</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>.4737</u> /\$100
E.	Subtract D from C.....	\$ <u>0</u> /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0</u> /\$100
C.	Subtract B from A.....	\$ <u>0</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>.494</u> /\$100
E.	Subtract D from C.....	\$ <u>0</u> /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ <u>0</u> /\$100
B.	Unused increment rate (Line 64).....	\$ <u>0</u> /\$100
C.	Subtract B from A.....	\$ <u>0</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>.504</u> /\$100
E.	Subtract D from C.....	\$ <u>0</u> /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0</u> /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the 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>NA</u> /\$100

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

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

<sup>41</sup> Tex. Tax Code §526.0501(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)

**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 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>.3007</u> /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,755,397,300</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>.0285</u> /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.1482</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>.4774</u> /\$100

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

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

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>NA</u> /\$100
74.	<b>Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ <u>NA</u> /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>NA</u> /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>NA</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>NA</u>
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>NA</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>NA</u> /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

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

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 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).	\$ <u>NA</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ .4445 /\$100  
 As applicable, enter the 2023 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.** ..... \$ .4006 /\$100  
 As applicable, enter the 2023 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.** ..... \$ .4774 /\$100  
 If applicable, enter the 2023 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 the Tax Code.<sup>50</sup>

**print here** ➔ Tim McROBERTS  
 Printed Name of Taxing Unit Representative

**sign here** ➔ [Signature]  
 Taxing Unit Representative

8/2/23  
 Date

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



**CITY OF BRENHAM**

**PERSONNEL - FULL-TIME EQUIVALENT**

	FY 20-21			FY 21-22			FY 22-23 ADOPTED			FY 22-23 MIDYEAR			FY 23-24 FINAL ADOPTED		
	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL	FT	PT	TOTAL
<b>GENERAL FUND</b>															
049 MARKETING	4.00	1.11	5.11	4.50	1.11	5.61	3.00	-	3.00	3.00	-	3.00	2.00	-	2.00
050 COMMUNICATIONS	0.25	-	0.25	0.25	-	0.25	-	-	-	-	-	-	-	-	-
121 ADMINISTRATION	4.00	0.93	4.93	3.00	0.93	3.93	4.30	-	4.30	4.30	-	4.30	4.30	0.50	4.80
122 DEVELOPMENT SVCS	6.50	0.70	7.20	8.50	-	8.50	9.50	-	9.50	9.50	1.00	10.50	9.50	1.00	10.50
123 HUMAN RESOURCES	2.00	0.50	2.50	2.00	0.50	2.50	3.00	0.50	3.50	3.00	0.50	3.50	3.00	0.50	3.50
125 MAIN STREET	-	-	-	-	-	-	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
131 MAINTENANCE	7.50	0.38	7.88	6.50	0.38	6.88	7.50	0.40	7.90	7.50	0.50	8.00	7.50	0.50	8.00
133 FINANCE	10.00	0.12	10.12	10.00	0.12	10.12	8.00	0.50	8.50	8.00	0.50	8.50	8.00	0.50	8.50
135 PURCHASING/WHSE	2.50	0.47	2.97	3.50	-	3.50	4.20	-	4.20	3.70	-	3.70	3.70	-	3.70
141 STREETS	12.07	-	12.07	12.00	-	12.00	12.00	-	12.00	11.00	-	11.00	11.00	-	11.00
144 PARKS & REC	12.50	3.28	15.78	11.00	3.28	14.28	11.00	1.81	12.81	11.00	2.00	13.00	11.00	2.00	13.00
146 LIBRARY	4.00	3.23	7.23	4.00	3.23	7.23	4.00	2.50	6.50	4.00	2.50	6.50	4.00	2.50	6.50
149 AQUATIC CENTER	3.00	13.93	16.93	2.50	13.93	16.43	3.50	13.93	17.43	3.50	14.00	17.50	3.50	14.00	17.50
151 POLICE	43.00	-	43.00	43.00	-	43.00	45.25	-	45.25	45.25	-	45.25	46.25	-	46.25
152 FIRE	19.25	0.43	19.68	19.25	-	19.25	22.25	-	22.25	22.25	-	22.25	25.25	-	25.25
154 ANIMAL SERVICES	7.00	1.00	8.00	6.00	1.00	7.00	7.00	-	7.00	7.00	0.50	7.50	7.00	0.50	7.50
155 MUNICIPAL COURT	5.00	0.25	5.25	4.00	0.25	4.25	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00
167 PUBLIC WORKS	1.00	-	1.00	1.00	-	1.00	2.00	-	2.00	2.00	-	2.00	2.50	-	2.50
172 IT	5.00	0.18	5.18	5.00	0.18	5.18	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
<b>SUBTOTAL</b>	<b>148.57</b>	<b>26.51</b>	<b>175.08</b>	<b>146.00</b>	<b>24.91</b>	<b>170.91</b>	<b>157.50</b>	<b>19.64</b>	<b>177.14</b>	<b>156.00</b>	<b>21.50</b>	<b>177.50</b>	<b>159.50</b>	<b>22.00</b>	<b>181.50</b>
<b>ELECTRIC FUND</b>															
132 UTILITY BILLING CUSTOMER SVC	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
160 PUBLIC UTILITIES	10.50	-	10.50	10.50	-	10.50	10.90	-	10.90	10.90	-	10.90	11.50	0.50	12.00
161 ELECTRIC	11.00	-	11.00	11.00	-	11.00	12.00	-	12.00	12.00	-	12.00	11.00	-	11.00
<b>SUBTOTAL</b>	<b>27.50</b>	<b>-</b>	<b>27.50</b>	<b>27.50</b>	<b>-</b>	<b>27.50</b>	<b>28.90</b>	<b>-</b>	<b>28.90</b>	<b>28.90</b>	<b>-</b>	<b>28.90</b>	<b>28.50</b>	<b>0.50</b>	<b>29.00</b>
<b>GAS FUND</b>															
162 GAS	5.00	-	5.00	5.00	-	5.00	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
<b>WATER FUND</b>															
163 WATER TREATMENT	7.50	-	7.50	8.25	-	8.25	8.25	-	8.25	8.25	-	8.25	8.50	-	8.50
164 WATER CONSTRUCTION	4.80	-	4.80	5.90	-	5.90	5.90	-	5.90	5.90	-	5.90	5.25	-	5.25
<b>SUBTOTAL</b>	<b>12.30</b>	<b>-</b>	<b>12.30</b>	<b>14.15</b>	<b>-</b>	<b>14.15</b>	<b>14.15</b>	<b>-</b>	<b>14.15</b>	<b>14.15</b>	<b>-</b>	<b>14.15</b>	<b>13.75</b>	<b>-</b>	<b>13.75</b>
<b>WASTEWATER FUND</b>															
165 WASTEWATER CONSTRUCTION	3.20	-	3.20	4.10	-	4.10	4.10	-	4.10	4.10	-	4.10	5.25	-	5.25
166 WASTEWATER TREATMENT	4.50	-	4.50	5.75	-	5.75	6.75	-	6.75	6.75	-	6.75	6.00	-	6.00
<b>SUBTOTAL</b>	<b>7.70</b>	<b>-</b>	<b>7.70</b>	<b>9.85</b>	<b>-</b>	<b>9.85</b>	<b>10.85</b>	<b>-</b>	<b>10.85</b>	<b>10.85</b>	<b>-</b>	<b>10.85</b>	<b>11.25</b>	<b>-</b>	<b>11.25</b>
<b>DRAINAGE FUND</b>															
107 DRAINAGE	2.93	-	2.93	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
<b>OTHER FUNDS</b>															
215 AIRPORT FUND	-	-	-	-	-	-	1.00	-	1.00	1.00	-	1.00	2.00	-	2.00
249 TOURISM & PROMOTION	3.00	1.63	4.63	3.50	1.13	4.63	4.00	1.06	5.06	4.00	1.06	5.06	5.00	1.20	6.20
252 BRENHAM COMM DEV CORP	1.00	-	1.00	1.00	-	1.00	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
<b>TOTAL CITY</b>	<b>218.07</b>	<b>28.61</b>	<b>246.68</b>	<b>207.00</b>	<b>26.04</b>	<b>233.04</b>	<b>226.40</b>	<b>20.70</b>	<b>247.10</b>	<b>224.90</b>	<b>22.56</b>	<b>247.46</b>	<b>230.00</b>	<b>23.70</b>	<b>253.70</b>



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# Acronyms and Glossary

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## ABBREVIATIONS AND ACRONYMS

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ABNR	Above Budget Net Revenues
BCDC	Brenham Community Development Corporation
BFD	Brenham Fire Department
BHA	Brenham Housing Authority
BNSF	Burlington Northern Santa Fe Railway
BVSMA	Brazos Valley Solid Waste Management
BVWACS	Brazos Valley Wide Area Communication System
ACFR	Annual Comprehensive Financial Report
CO or COB	Certificate of Obligation Bonds
COLA	Cost of Living Adjustment
DP	Decision Package
EDF	Economic Development Foundation
EPA	Environmental Protection Agency
FAA	Federal Aviation Association
FEMA	Federal Emergency Management Agency
FOG	Fats, Oils, and Grease Program
FT	Full Time
FTE	Full Time Equivalent
FY	Fiscal Year
FYE	Fiscal Year Ending
GIS	Geographical Information Systems
GO or GOB	General Obligation Bond
HVAC	Heating, Ventilating, and Air Conditioning
HOT	Hotel Occupancy Tax
IFERC	International Fusion Energy Research Center
IT	Information Technology
KV	Kilovolt
KWH	Kilowatt Hour
LCRA	Lower Colorado River Authority
MCF	One Thousand Cubic Feet
mmBTU	One Million British Thermal Units
NSF	Non-Sufficient Funds
O&M	Operations & Maintenance
OASDI	Old-Age, Survivors, and Disability Insurance
PCRF	Price Cost Recovery Factor
PT	Part Time
RAE	Revised Annual Estimate
RAMP	Routine Airport Maintenance Program
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control and Data Acquisition
TCEQ	Texas Commission on Environmental Quality
TCW	Texas Commercial Waste Management
TRNFS	Transfers
TxDOT	Texas Department of Transportation

### GLOSSARY

*This document contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader of this document understand these terms, this budget glossary has been included.*

#### A

*Abatement:* An official reduction or eliminations of one's assessed valuation after completion of the original assessed value.

*Accrual Basis:* The recording of the financial effects on a government of transactions, events, and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

*Ad Valorem Tax:* A tax based on the assessed value of real estate or personal property.

*Appropriation:* A legal authorization granted by a legislative body to make expenditures or incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended in.

*Assessed Value:* A valuation set upon real and personal property by the Washington County Appraisal District as a basis for levying taxes.

*Audit:* A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has carried out its responsibilities.

#### B

*Balanced Budget:* A budget in which estimated revenues are equal to or greater than estimated expenditures.

*Basis of Accounting:* A term used to refer to when transactions and economic events are recognized in the accounts and reported in the financial statements.

*Brenham Community Development Corporation (BCDC)*: A legally separate entity from the City and is governed by a board appointed by City Council. The BCDC was formed to oversee revenues and expenditures of a special three-eighths cents sales tax for economic development and community recreational development.

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

## C

*Capital Asset*: An asset owned by a governmental unit, which has an initial cost of \$1,000 or more and a useful life extending beyond a single financial reporting period. Examples of capital assets include land, improvements to land, buildings, furniture, fixtures, and equipment.

*Capital/Major Project Expenditure/Expense*: Expenditures resulting in the acquisition of or addition to the City's general fixed assets.

*Capital Improvement Program (CIP)*: A multi-year plan of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

*Capital Outlay*: A category of accounts used to account for the authorization and expenditure of monies for the acquisition of capital assets which are not properly recorded in a capital project fund.

*Capital Project*: A project authorized by the governing body for the acquisition or construction of a major capital facility or capital asset.

*Capital Projects Fund*: Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

*Cash Basis*: Accounting method that recognizes revenues and expenses when cash is actually received or paid out.

*Certificate of Obligation (CO)*: Long term debt that is authorized by the City Council and does not require prior voter approval.

*Comprehensive Annual Financial Report (CAFR)*: The published results of the City's annual financial report prepared by the City covering all financial activities and audited by an independent certified public accountant.

*City Council*: The current elected officials of the City as set forth in the City's Charter.

## GLOSSARY

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City Manager: An official appointed as the administrative manager of a city.

Competitive Bidding Process: The following process: Until August 31, 2007, state law requiring that for purchases of \$15,000 or more, a city must advertise, solicit, and publicly open sealed bids from prospective vendors. After a review period, the Council then awards the bid to the successful bidder. Effective September 1, 2007, the statutory limit increased to \$50,000.

Contract Obligation Bonds: Long term debt that places the assets purchased or constructed as a part of the security for the issue.

## D

Debt Service: A category of accounts which represent the authorization and expenditure of resources allocated for the payment of principal, interest, and related charges on long term bonded debt.

Debt Service Fund: Funds used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Decision Package: Budget requests for personnel, vehicles, equipment, IT capital, new contractual services, or other new expenditures exceeding \$5,000 or more.

Deferred Revenue: Deferred revenues are amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

Deficit: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary fund, the excess of expense over income during an accounting period.

Delinquent Taxes: Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e., tax statements mailed out in October and become delinquent if unpaid by January 31.

Department: A major organizational unit of the administrative structure of the government, headed by an individual who reports directly to the City Manager and who has direct responsibility for the overall operation of the unit.

Depreciation: Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; the portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period.

Division: An organizational unit of the government which is a subset of a department, usually a specialized operating unit with a specific area of responsibility (i.e., patrol, traffic, and investigation are divisions in the police department).

**E**

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Fund: A fund established to record the financial transactions of an enterprise operation. An enterprise operation is one which receives its revenues from fees charged for services rendered, operates like a private sector business, and focuses its financial accounting on capital preservation and income measurement.

Expenditure: A decrease in net current financial resource. Expenditures represent current operating charges incurred during the current period where the disbursement has occurred or will occur within one year, debt service and capital outlays. Expenditures do not include encumbrances.

Expense: Decreases in net total assets. Expenses represent the cost of operations incurred during the current period regardless of the timing of the related disbursements.

**F**

Fixed Year: A 12-month budget period to which the annual operating budget applies, generally extending from October 1<sup>ST</sup> through the following September 30<sup>TH</sup>.

Fixed Assets: Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Full Time Equivalent (FTE): A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year (40 hour work week).

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of fund assets over liabilities. A negative fund balance is a deficit balance.

**G**

General Fund: The fund used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

General Ledger: A ledger containing the accounts in which are recorded, in detail or in summary, all transactions of a governmental unit.

## GLOSSARY

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General Long-Term Debt: Long term debt expected to be repaid from governmental funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

General Obligation Bonds (GO or GOB): Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Fund Types: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

Grants: A contribution by a government of other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

## I

Impact Fees: Fees that are implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services.

Inter-Fund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues: Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

## L

Levy: The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. The term does not include encumbrances.



Line Item Budget: A budget that separates spending into categories, or greater detail, as opposed to a program budget.

Long-Term Debt: Debt with a maturity of more than one year after the date of issue.

## M

Mission Statement: A brief written statement of the purpose of an organization that guides the actions of the organization, spells out its overall goal, provides a sense of direction, and guides decision making for all levels of management.

Modified Accrual Basis: A method of accounting that recognizes revenues in the accounting period in which they become available and measurable. Available revenues are those that are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period.

## N

Net Working Capital: Operating liquidity, current assets less current liabilities, available.

Non-Recurring Revenues: A one-time or inconsistent source of money available to a city or town.

## O

Object: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Budget: The budget as adopted by the City Council.

Operating Budget: A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing them.

Ordinance: A formal legislative enactment of the city carrying the full force and effect of a law within the city. An ordinance has more legal formality than a resolution, which has lower legal status. Enactment of ordinances is often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by ordinance.

## P

Performance Measure: A measurement of results or conditions, related to a program, which can be used to determine the degree of performance achieved.

## GLOSSARY

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Proprietary Fund Types: Funds that account for government's business-type activities, those that receive a significant portion of their funding through user charges, such as proprietary funds are the enterprise fund and the internal service fund.

Purchase Order: A document issued to a vendor to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.

## R

Reserves: An amount set aside annually within the budget of a city to provide a funding source for extraordinary or unforeseen expenditures.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits.

Revenues: An increase in cash or other current asset without a corresponding reduction in expenditures or increase in liabilities or equity. Revenues are cash receipts or amounts due which meet the applicable revenue recognition criteria.

## S

Sinking Fund: A fund established by a government agency or business for the purpose of reducing debt.

Special Revenue Fund: Funds containing revenues that are earmarked for and restricted to expenditures for specific purposes.

Strategy: A plan of action designed to achieve a particular goal.

## T

Tax Base: The total value of all real and personal property in the City of Brenham on January 1st of each year, as certified by the Chief Appraiser. The tax base represents net value after all exemptions.

Tax Levy: Taxes that are imposed and collected.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base.

Tax Roll: A list of all taxable property within a given jurisdiction.

Transfers: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Funds: A fund for money donated or transferred to a municipality with specific instructions on its use.

## U

Undesignated Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unreserved, Designated: A limitation on the use of all or part of the expendable balance in a governmental fund.

Unreserved, Undesignated: Money, assets, or other resource available for appropriating.

User-Based Fee/Charge: A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service.

User Fees: The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Utility Funds: Funds used to account for the operations of the electric, sanitation, and wastewater disposal activities.

Utility Revenue Bonds: A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds.

## W

Working Capital: Operating liquidity, current assets less current liabilities, available.