



FY 2010 Budget
City of Tomball
City Council Work Sessions
July 7, 2009





Budget Bottom Line

- City Manager's Proposed Budget
 - No property tax increase
 - No new employees
 - No new programs
 - No employee raises for FY 2010
 - Reduction in departmental expenditures to balance current expenditures to projected revenues
- Budget allows all existing programs and services to be provided to the citizens of Tomball with no reduction in quality



BUDGET 101





City Council's Responsibilities

- Section 6.01 – Powers of the City Council
“The Council shall **levy all taxes, apportion all funds of the City among the various departments, adopt the budget, establish special funds for special purposes, authorize the issuance of bonds**, order elections, canvass the returns and declare the results, enact all ordinances of any nature, provide penalties for their violation, grant all franchises which they deem proper, **set compensation for City officers and employees** and **have general power over the City finances**, subject to the conditions and limitations imposed by this Charter.”



City Manager's Responsibilities

Sec. 7.01-C. *Duties of the City Manager.* The City Manager shall:

- (2) Prepare the budget annually and submit it to the Council and be responsible for its administration after adoption.
- (3) Prepare and submit to the Council, as of the end of the fiscal year, a complete report on the finances and administrative activities of the City for the preceding year.
- (4) Keep the Council advised of the financial condition and future needs of the City and make such recommendations as may seem desirable.

Sec. 8.03. Preparation and submission of budget.

The City Manager, between sixty (60) and one hundred twenty (120) days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which shall provide a complete financial plan for the fiscal year.

Budget Structure

- Fund
 - Department (Legal level of Council budgetary responsibility)
 - Category/Objects
 - Personal Services (Salaries & Benefits)
 - Supplies
 - Maintenance
 - Services & Charges
 - Capital Outlay





Fund Types

- Governmental Funds
 - General Fund
 - Debt Service Fund
- Proprietary Funds (Business)
 - Enterprise Fund
 - Fleet Replacement Fund
- Special Revenue Funds
 - Hotel Occupancy Tax Fund
 - Others (Court funds, Housing fund, etc.)



Fund Transfers

- Transfer from Enterprise Fund to General Fund
 - Allocation of administrative and other support services provided by General Fund functions on behalf of Enterprise Fund functions.



What is “Fund Balance”?

- It’s like your monthly household budget and checking account:
 - Your revenues are received, you pay your bills and fund balance is what’s left to begin the next month. (Can be positive or negative.)
- Common references to fund balance include:
 - Reserves
 - Retained Earnings
 - Savings Account
 - Ending Fund Balance
- General and Enterprise Funds – 25% of operating costs
- Debt Service Fund – 25% of next year’s debt tax supported debt requirements



Purpose of Fund Balance

- Cash flow
- Unforeseen needs
 - Emergencies
 - Change in Council priorities
- Survival of hard economic times
 - Decrease in projected revenues
- Future projects
 - Savings account to reduce future debt issues

Fund Balance Summary

	ACTUAL	ADOPTED	GFOA	PROPOSED	POLICY *
	<u>FY 08</u>	<u>FY 09</u>	<u>RECOM.</u>	<u>FY 10</u>	<u>TARGET</u>
General Fund	132%	43%	5% - 15%	46%	25.00%
Enterprise Fund	137%	54%	N/A	64%	25.00%
Debt Service Fund	89%	61%	N/A	36%	25% of next year's debt payment

* The total monies in all reserves (designated, undesignated, and debt) shall not exceed the budgeted City expenditures for the fiscal year. Likewise, the total monies included in all reserves shall not be less than one quarter of the budgeted City expenditures for a fiscal year. (Charter)





Budget Process

- Departments prepare initial projections and requests and present to budget team
- CM, ACM, Finance Director reviewed and revised projections
- Finance filled in the details and prepared draft documents
- City Council reviews, revises where necessary
- Finance prepares final documents
- City Council adopts:
 - Fund appropriations (base plus approved supplemental budget requests)
 - CIP

Base Budget

- How are we doing this year? (Year End Projections)
- Projected cost for next year to continue existing levels of service





Supplemental Budget

- City Council priorities
- Programs and services the departments would like to have added over their base budget
- Projects
- Additional staff and related costs
- Salary adjustments



FY 2010 Budget





Guiding Principles

- City Council priorities → strategic plan
 - Plan for 2009-2013 not yet adopted
- Budget is a dynamic process
 - As circumstances change the budget must be adjusted
- Continue to improve business practices
 - Staff's goal is to research and recommend improvements
- Capital projects in the CIP until funded in cash or through bond funds

Strategic Plan 2008-2012



2007-2008 City Council

Gretchen Fagan, Mayor
David Quinn, Mayor Pro Tem
Roy Lazenby, Councilman
Bill Webb, Councilman
Mary Harvey, Councilman
Warren Driver, Councilman

Infrastructure

Improve downtown parking and drainage

2008-09 Goals:

- Game plan for downtown
- Depot area improvements
- Parking & drainage improvements
- Plans for railroad corridor

Council-Staff-Public Relations

Improve customer service

2008-09 Goals:

- Update phone system
- Increase access to public
- Customer service training
- Accountability for services

City of Tomball ~ 401 Market Street ~ Tomball, TX 77375

A Clear Vision for Tomball

The City Council envisions major players coming together to create the future of Tomball to include:

- A sense of community
- A place to be proud of
- Good mobility
- Pedestrian friendly
- A positive business environment
- A home town feel with excellent:
 - Education
 - Healthcare
 - Churches
 - Public safety – police, fire, EMS
 - Utilities/infrastructure/drainage
 - Internet/wireless/accessible web site
 - Public facilities with adaptive re-use of facilities
 - Mobility
 - Pedestrian friendly

2008-09 Goal:

- Hire consultant for city-wide visioning process

Identity – Branding

Become a destination city with many activities to draw people here

- Festivals - start with summer 2008 and expand
 - Downtown movie nights
 - Arts
 - Music and concerts
- Communicate "brand" to citizens

2008-09 Goals:

- Plan summer event series
- Create e-newsletter announcing events

Economic Development

Become a regional hub for retail, medical, financial and high tech businesses

2008-09 Goals:

- Tax abatement policy
- Development process improvement
- Railroad overlay district
- Diversify tax base

City of Tomball
Strategic Plan
2009-2013
(not yet adopted)

Current Issues

- Volatility of sales tax
- General fund dependent on sales tax
- No new residential growth for 3+ years



Building Permits

(Permits Issues)	2008	2009*
Residential	5	2
Commercial	47	17
Total	52	19

(Value)	2008	2009*
Residential	\$529,615	\$296,570
Commercial	\$40,553,983	\$7,762,770
Total	\$41,083,598	\$8,059,340

*As of 6/18/09 (calendar year)



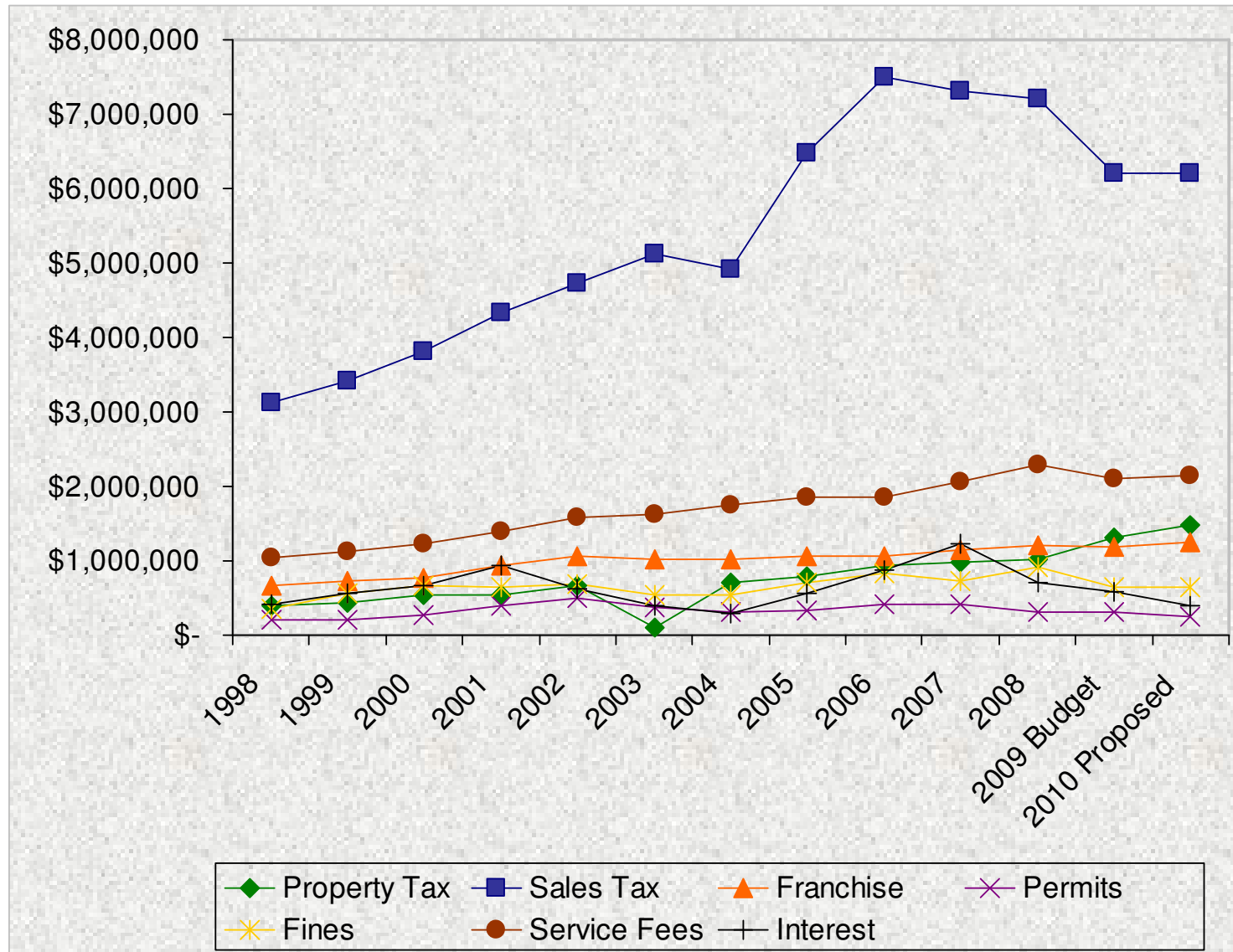


2010 Budget GENERAL FUND Revenues





General Fund Major Revenue Trends

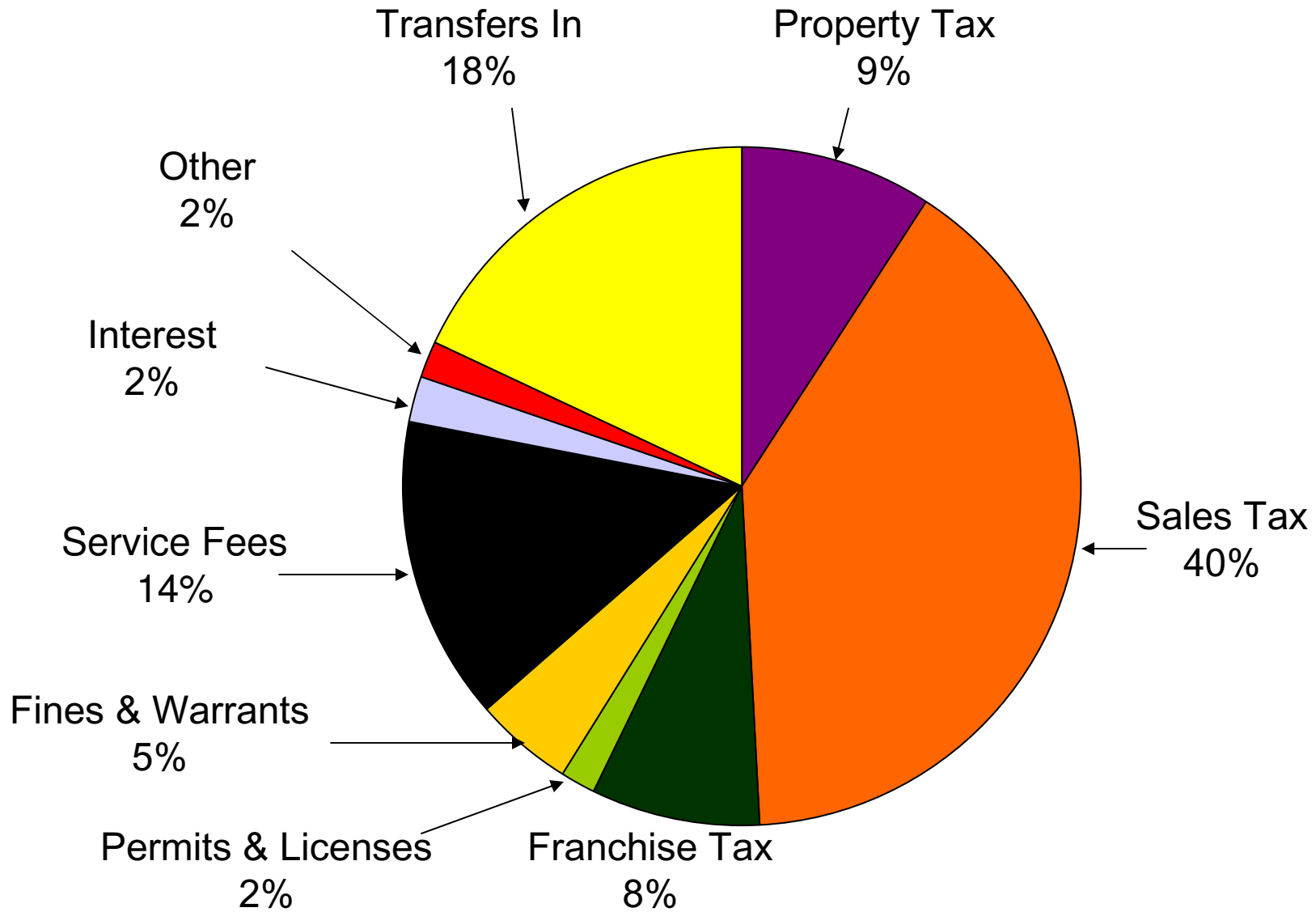




General Fund Revenue Projections for FY 10

- Property taxes (decrease)
- Sales tax (flat)
- Permits & licenses (20% decrease)
- Fees for service (solid waste pass-through increase)
- Franchise fees (average 3% increase)
- Court fines (14% increase)
- Interest earnings (40% decrease)
- Administrative reimbursement (27% increase – includes health insurance)

General Fund Distribution of Revenues





Summary and Comparison of FY2010 Proposed Budget GENERAL FUND REVENUES

	FY2009	FY2010	% Change
Revenue	\$ 14,740,910	\$ 15,544,145	5%*
Change in Revenue			
• Property taxes		\$ (125,316)	
• Sales tax		\$ No change	
• Franchise tax (cable,etc.)		\$ 75,320	
• Permits		\$ (64,010)	
• Solid waste service Fees		\$ 136,000	
• Contributions		\$ (99,900)	
• Interest		\$ (230,000)	
• Transfer In		\$ 1,031,821*	
• Other		\$ (4,520)	
Total Revenue Increase		\$ 803,235	

* Includes debt proceeds of \$550,000 per reimbursement resolution adopted by council for Michel Rd. project.



Summary and Comparison of FY2010 Proposed Budget GENERAL FUND REVENUES

	FY2009	FY2008	% Change
Revenue	\$14,740,910	\$15,544,145	5%
Change in Revenue (shown as cents on the tax rate)			
• Property taxes		(1.057)	
• Sales tax		0.00	
• Franchise tax		0.635	
• Permits		(0.054)	
• Service Fees		1.147	
• Contributions		(0.843)	
• Interest		(1.940)	
• Transfer In		8.702	(includes one time reserve reimbursement)
Total Tax Rate Revenue Equivalent		<u>6.590</u>	

Note – Based on the preliminary taxable values from HCAD (which does not include property under protest), 1 cent on the tax rate generates \$118,570 in revenue. $\$118,570 \times 6.590 = \$781,376$



FY 2010 Budget GENERAL FUND Departmental Budgets





111 – City Manager’s Office

	2009	2010	% Change
Personnel Svc.	\$406,305	\$367,056	-9.7%
Supplies	6,225	6,575	5.6%*
Svc. & Charges	87,783	39,844	-54.6%**
Total	\$500,313	\$413,475	-17.4%

- No supplemental programs proposed
- * Increase in postage to mail quarterly newsletter
- ** Decrease in consulting fees for airport acquisition



112 – Permits & Inspections

	2009	2010	% Change
Personnel Svc.	\$335,121	\$295,652	-11.8%
Supplies	13,300	8,592	-35.4%
Maintenance	900	1,000	11.1%
Svc. & Charges	55,205	45,535	-17.5%*
Total	\$404,526	\$350,779	-13.3%

- No supplemental programs proposed
- * Decrease in contract inspections



113 – Mayor & Council

	2009	2010	% Change
Personnel Svc.	\$ 33,827	\$ 33,823	NC
Supplies	10,885	7,620	-30.0%*
Svc. & Charges	49,449	33,125	-33.0%**
Total	\$ 94,161	\$ 74,568	-20.8%

- No supplemental programs proposed
- * Decrease in food, uniforms
- ** Decrease in travel, training, meals, advertising



114 – City Secretary

	2009	2010	% Change
Personnel Svc.	\$270,378	\$234,346	-13.3%
Supplies	12,920	9,135	-29.3%*
Maintenance	340	400	17.6%
Svc. & Charges	67,081	59,557	-11.2%**
Total	\$350,719	\$303,438	-13.5%

- No supplemental programs proposed
- * Decrease in office supplies, food, postage
- ** Decrease in advertising



115 – Human Resources

	2009	2010	% Change
Personnel Svc.	\$237,511	\$311,050	31.0% *
Supplies	16,450	13,950	-15.2% **
Svc. & Charges	86,190	52,815	-38.7% ***
Total	\$340,151	\$377,815	11.1%

- No supplemental programs proposed
- * Increase in personnel services is due to payments budgeted for anticipated retirees
- ** Decrease in uniforms, educational supplies
- *** Decrease in city-wide training, travel, advertising

116 – Finance

	2009	2010	% Change
Personnel Svc.	\$374,624	\$330,985	-11.6%
Supplies	3,312	1,988	-40.0% *
Maintenance	300	300	NC
Svc. & Charges	143,050	126,656	-11.5% **
Total	\$521,286	\$459,929	-11.8%

- No supplemental programs proposed
- * Decrease in forms, office supplies
- ** Decrease in travel, training, professional services






117 – Information Systems

	2009	2010	% Change
Supplies	\$ 46,925	\$ 5,050	-89.2% *
Maintenance	7,500	7,500	NC
Svc. & Charges	253,757	213,579	-15.8% *
Total	\$ 308,182	\$ 226,129	-26.6%

- No supplemental programs proposed
- Requested but not proposed
 - MuniMeeting software - \$11,060
- Significant reduction in supplies and services/charges is due to several supplemental programs budgeted for FY 2009 that were one time purchases.



118 – Legal

	2009	2010	% Change
Supplies	\$ 13,200	\$ 3,425	-74.1% *
Svc. & Charges	231,500	150,000	-35.2% **
Total	\$244,700	\$153,425	-37.3%

- No supplemental programs proposed
- * Decrease due to shift from printed to online law library
- ** Decrease due to decision not to pursue airport acquisition

119 – Non-departmental

	2009	2010	% Change
Supplies	\$ 1,402	\$ 1,660	18.4% *
Maintenance	300	300	NC
Svc. & Charges	252,049	258,562	2.6%
Transfers		1,632,788 **	
Total	\$ 253,751	\$1,893,310	646.1%

* Increase in postage machine costs

** Transfer is for city wide health insurance premiums to Insurance Trust Fund. Prior to establishment of Trust Fund to facilitate tax savings, premiums were budgeted in the individual departments.





121 – Police

	2009	2010	% Change
Personnel Svc.	\$4,489,141	\$3,890,357	-13.3%
Supplies	236,000	188,500	-20.1% *
Maintenance	69,450	61,000	-12.2% **
Svc. & Charges	200,572	179,500	-10.5% ***
Total	\$4,995,163	\$4,319,357	-13.5%

- No supplemental programs proposed
- * Decrease in anticipated fuel costs
- ** Decrease in vehicle maintenance costs
- *** Decrease in cell phone costs due to city-wide contract, travel



122 – Municipal Court

	2009	2010	% Change
Personnel Svc.	\$341,868	\$260,558	-23.8%
Supplies	18,510	18,420	-0.5%
Maintenance	175	195	11.4%
Svc. & Charges	82,400	67,059	-18.6% *
Total	\$442,953	\$346,232	-21.8%

- No supplemental programs proposed
- * Decrease in prosecutor service fees

131 – Community Center

	2009	2010	% Change
Personnel Svc.	\$144,823	\$124,092	-14.3%
Supplies	10,513	8,264	-21.4% *
Maintenance	1,019	967	-5.1%
Svc. & Charges	3,216	2,165	-32.7% **
Total	\$159,571	\$135,488	-15.1%

- No supplemental programs proposed
- * Decrease in food supplies, fuel
- ** Decrease in travel and training



141 – Fire Marshal

	2009	2010	% Change
Personnel Svc.	\$148,725	\$134,463	-9.6%
Supplies	23,621	21,549	-8.8% *
Maintenance	3,340	3,630	8.7%
Svc. & Charges	23,507	14,123	-39.9% **
Total	\$199,193	\$173,765	-12.8%

- No supplemental programs proposed
- Requested but not proposed
 - Fire extinguisher simulator - \$11,055

* Decrease in anticipated fuel cost

** Decrease in travel, training, phone charges, child safety education





142 – Fire Department

	2009	2010	% Change
Personnel Svc. \$	704,602	\$624,108	-11.4%
Supplies	249,143	205,800	-17.4% *
Maintenance	127,820	88,585	-30.7% **
Svc. & Charges	94,226	71,584	-24.0% ***
Total	\$1,175,791	\$993,077	-15.5%

- No supplemental programs proposed
- * Decrease in anticipated fuel costs
- ** Decrease in anticipated vehicle maintenance
- *** Decrease in phone charges, travel



142 – Fire Department

- Requested but not proposed
 - 4 FT Firefighters - \$268,965
 - Increase maximum PT firefighter compensation - \$20,152
 - Complete Station 1 renovations - \$275,000
 - Motion sensor light switches - \$5,675
 - Thermal imaging cameras - \$14,250
 - Rescue search lines - \$14,365
 - Additional hydraulic tools - \$11,415
 - Land for Station 3 - \$400,000



143 – Emergency Mgmt.

	2009	2010	% Change
Supplies	\$ 2,300	\$ 1,350	-41.3% *
Svc. & Charges	15,300	13,170	-13.9% **
Total	\$17,600	\$ 14,520	-17.5%

- No supplemental programs proposed
- Decrease in educational, office supplies
- Decrease in child safety education materials, training



151 – Public Works Admin.

	2009	2010	% Change
Personnel Svc.	\$ 56,303	\$ 42,213	-25.0%
Supplies	3,120	2,150	-31.1% *
Svc. & Charges	3,900	2,575	-34.0% **
Total	\$174,836	\$108,451	-38.0%

- No supplemental programs proposed
- * Decrease in uniforms
- ** Decrease in contract services



152 - Garage

	2009	2010	% Change
Personnel Svc.	\$ 74,546	\$ 58,274	-21.8%
Supplies	12,199	6,696	-45.1% *
Maintenance	1,600	1,600	NC
Svc. & Charges	1,742	1,492	-14.4% **
Total	\$ 90,087	\$ 68,062	-24.4%

- No supplemental programs proposed
- * Decrease due to one-time purchase in last year's budget
- ** Decrease in subscriptions for repair manuals

153 – Parks Dept.

	2009	2010	% Change
Personnel Svc.	\$287,571	\$218,533	-24.0%
Supplies	57,849	42,081	-27.3% *
Maintenance	90,782	27,219	-70.0% **
Svc. & Charges	32,215	30,907	-4.1%
Total	\$403,320	\$318,740	-21.0%

- No supplemental programs proposed
- * Decrease in anticipated fuel costs
- ** Decrease in park maintenance costs





154 – Street Dept.

	2009	2010	% Change
Personnel Svc. \$	462,830	\$354,493	-23.4%
Supplies	60,459	49,943	-17.4% *
Maintenance	314,288	191,088	-39.2% **
Svc. & Charges	256,425	132,420	-48.1% ***
Total	\$1,094,002	\$727,944	-33.5%

- No supplemental programs proposed

* Decrease in materials and parts

** Decrease in street maintenance

*** Decrease due to one-time supplement in last year's budget



155 – Sanitation

	2009	2010	% Change
Supplies	\$ 50,100	\$ 2,400	-95.2% *
Svc. & Charges	2,320,134	2,356,000	1.5%
Total	\$2,370,234	\$2,358,400	-0.5%

- No supplemental programs proposed
- * Decrease due to on-hand inventory of customer garbage bags



156 – Engineering & Planning

	2009	2010	% Change
Personnel Svc. \$	614,669	\$ 530,437	-13.7%
Supplies	23,979	15,700	-34.5% *
Svc. & Charges	342,733	265,250	-22.6% **
Total	\$ 981,411	\$ 811,387	-17.3%

- Supplementals proposed:
 - Downtown specific plan - \$75,000
 - Comprehensive Plan Zoning ordinance update - \$75,000
- * Decrease in one-time costs in last year's budget
- ** Decrease in contract engineering fees, phone costs, consulting contracts



157 – Facilities Maintenance

	2009	2010	% Change
Personnel Svc. \$	52,751	\$ 46,592	-11.7%
Supplies	13,780	9,879	-28.3% *
Maintenance	66,854	45,239	-32.3% **
Svc. & Charges	316,896	387,464	22.3% ***
Total	\$450,281	\$489,174	8.6%

- No supplemental programs proposed
- * Decrease in food, water, coffee supplies; anticipated fuel costs
- ** Decrease in anticipated building maintenance costs
- *** Increase in city-wide phone system costs and electricity costs



FY 2010 Budget GENERAL FUND Expenditure Summary





Summary and Comparison of FY2010 Proposed Budget GENERAL FUND EXPENDITURES

	FY2009	FY2010	%Change
Oper. Expend.	\$15,525,815	\$15,055,952	-4%

■ Change in Expenditures

• TMRS	\$ 45,564
• Health insurance*	\$ 436,614
• Supplies	(\$146,570)
• Fuel costs	(\$180,016)
• Professional fees	(\$332,994)
• Training	(\$ 45,350)
• Utilities	<u>\$ 71,407</u>

Total Expenditure Impact

(\$469,863)

* Increase mainly due to city wide health insurance premiums being transferred from GF to Insurance Trust Fund. A portion of the increase is due to rate increase.



Summary and Comparison of FY2010 Proposed Budget GENERAL FUND EXPENDITURES

	FY2009	FY2010	%Change
Oper. Expend.	\$15,525,815	\$15,055,952	-4%

■ **Change in Expenditures** (shown as tax rate effect-not all inclusive)

• TMRS	.3842
• Health insurance	3.6823
• Supplies	(1.2361)
• Fuel costs	(1.5182)
• Professional Fees	(2.8084)
• Training	(.3782)
• Utilities	.6022

Total Expenditure Impact	(3.9627)
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FY 2010 Budget Property Taxes





Property Tax Rate Comparison

FY 09

- Jersey Village \$0.742500
- League City \$0.630000
- Spring Valley \$0.548659
- Rosenberg \$0.520200
- Magnolia \$0.491400
- Conroe \$0.420000
- Dickinson \$0.408600
- Huntsville \$0.400700
- Shenandoah \$0.347000
- **Tomball \$0.251455**
- Webster \$0.206000
- Humble \$0.200000



Tomball's Property Tax Rate History

- 1984 \$0.39
 - 1985 \$0.48 +9¢
 - 1988 \$0.40 -8¢
 - 1989 \$0.42 +2¢
 - 1990 \$0.48 +6¢
 - 1991 \$0.31 -17¢
 - 1992 \$0.34 +3¢
 - 2000 \$0.30 -4¢
 - 2002 \$0.28 -2¢
 - **2006 \$0.25 -3¢**
 - **2008 \$0.25 N/C**
 - **2009 \$0.25 N/C**
 - **2010 \$0.25 N/C**
- Rounded to nearest penny



Recommended Property Tax Rate Distribution

General Fund	2009	2010
O & M	.131455	.121455 *
Debt	.120000	.130000 *
Total	.251455	.251455

* During FY 2009, reserves in the Debt Service Fund were drawn down in order to have more funding in the General Fund for projects. For FY 2010 reserves were left untouched to be available in future years.



FY 2010 Budget Five Year Plan





Long Term Plan Assumptions Using FY 10 Proposed Budget

- Assessed values increase at 5% per year
- Sales tax revenues increase at 3% per year
- Franchise fees increase at average of 5%
- Permit revenues increase at 1% per year
- Transfer from Enterprise to General Fund calculates at 40% of operating costs
- Salaries increase 4% per year after FY 2010
- Health insurance increases at 13% per year
- Liability insurance increases at 10% per year
- Supplies & maintenance increase at 2% per year
- Services & charges increase at 3% per year

General Fund – 5 yr Forecast

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Revenue	15,544,145	15,580,988	16,096,649	17,344,715	18,121,490	18,749,650
Oper Exp	15,055,952	15,403,206	16,008,727	16,646,351	17,379,843	18,156,034
Transfer Out	489,034	488,730	485,800	474,371	450,425	436,570
Cash CIP	700,000	700,000	700,000	400,000		
Net	(700,841)	(1,010,947)	(1,097,879)	(176,007)	291,222	157,046
Beg FB	7,100,773	6,399,932	5,388,985	4,291,106	4,115,099	4,406,321
End FB	6,399,932	5,388,985	4,291,106	4,115,099	4,406,321	4,563,366
Reserve %	43%	35%	27%	25%	25%	25%
Tax Rate	\$0.251455	\$0.271455	\$0.281455	\$0.341455	\$0.351455	\$0.361455
Total Increase = 11 cents		2 cents	1 cent	6 cents	1 cent	1 cent





FY 2010 Budget
CAPITAL PROJECTS
GENERAL FUND





Capital Improvement Projects (CIP) 2010-2013 GENERAL FUND

- **Capital Projects – Priority 1**

– Quinn Rd Sidewalk & Improvements -45%	\$ 302,400
– Rudolph Rd & Utilities (Phase 1) – 71%	1,119,750
– M121 W. Drainage Channel	11,402,000
– Medical Complex Dr. (Seg 2) – 91%	864,500
– Reimbursement Resolution for Michel Rd.	550,000
Total for Priority 1 Ranked Projects	<u>\$14,238,650</u>

- **Proposed Funding**

– Cash	\$ 480 K
– Bonds	13.6 MM
Total	<u>\$14.2 MM</u>

- **Tax Rate Impact – Priority 1 and 2**

	Tax Rate	DSF Reserve	GF Reserve
FY 2010	\$.251455	28%	44%
FY 2011	\$.311455	27%	36%
FY 2012	\$.341455	27%	28%
FY 2013	\$.391455	26%	26%
FY 2014	\$.396455	26%	25%
FY 2015	\$.406455	25%	25%



Capital Improvement Projects (CIP) 2010-2013 GENERAL FUND

- **Capital Projects – Priority 2**

– Brown Rd Exentension – 70%	\$1,051,400
– M118 Drainage Channel (South of Holderrieth)	3,680,000
Total for Priority 2 Ranked Projects	<u>\$4,731,400</u>

- **Proposed Funding**

– Cash	\$ 1.1 MM
– Bonds	3.7 MM
Total	<u>\$ 4.8 MM</u>

- **Tax Rate Impact – Priority 1 and 2**

	Tax Rate	DSF Reserve	GF Reserve
FY 2010	\$.281455	28%	44%
FY 2011	\$.331455	26%	36%
FY 2012	\$.361455	25%	28%
FY 2013	\$.416455	26%	26%
FY 2014	\$.416455	27%	25%
FY 2015	\$.426455	27%	25%



Capital Improvement Projects (CIP) 2010-2013 GENERAL FUND

- **Capital Projects – Priority 3**

– M121 E. Drainage Channel -	\$ 880,000
– M124 Drainage Channel -	3,337,000
– M118 Drainage Channel (North of Holderrieth)	1,160,000
– Medical Complex Dr (Seg 3) – 75%	4,854,750
Total for Priority 3 Ranked Projects	<u>\$10,231,750</u>

- **Priority 3 Proposed Funding**

– Cash	\$ 350 K
– Bonds	9.9 MM
Total	<u>\$10.3 MM</u>



Capital Improvement Projects (CIP) 2010-2013 GENERAL FUND – Heavy Equipment

- Fire Trucks - 2
– Bonds

\$ 900 K



FY 2010 Budget DEBT SERVICE FUND





Summary and Comparison of FY2010 Proposed Budget DEBT SERVICE FUND

	FY2009	FY2010	% Change
Revenue	\$1,519,241	\$1,578,342	3.9%
Change in Revenue			
– Current taxes		\$104,100	
– Delinquent taxes		NC	
– Penalty and interest		NC	
– Interest earnings		<u>(45,000)</u>	
Total Revenue Increase		<u>\$59,100</u>	
Expenditures	\$2,064,406	\$2,062,483	-0.1%
Change in Expenditures			
– Debt Payments		\$ 7,687	
– Fees		<u>(10,110)</u>	
Total Expend. Decrease		<u>\$(1,923)</u>	

Debt Service Fund – Long Term Plan

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Revenue	\$ 1,835,118	\$ 1,933,299	\$ 1,959,196	\$ 1,783,027	\$ 1,940,529
Debt Pmt.	2,027,536	1,905,795	1,894,865	1,876,613	1,866,382
Agent Fees	17,000	17,000	17,000	17,000	17,000
Total Expend.	2,044,536	1,922,795	1,911,865	1,893,613	1,883,382
Net	(209,418)	10,504	47,331	(110,586)	57,147
Beg FB	732,669	523,251	533,755	581,086	470,500
Ending FB	\$ 523,251	\$ 533,755	\$ 581,086	\$ 470,500	\$ 527,647
Reserve %	27%	28%	31%	25%	29%
Tax Rate	\$ 0.271455	\$ 0.281455	\$ 0.341455	\$ 0.351455	\$ 0.361455





FY 2010 Budget SUMMARY OF PERSONNEL





SUMMARY OF PERSONNEL

SUMMARY OF PERSONNEL - ALL FUNDS						
DEPARTMENT	2005	2006	2007	2008	2009	2010
General Fund	102	100	106	115	119	119
Hotel Occupancy Tax Fund	0	0	0	0	1	1
Enterprise Fund	35	35	37	38	33	33
Total Employees	137	135	143	153	153	153

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FY 2010 Budget BUDGET CALENDAR



Schedule

- Jul 7, 8
Jul 14, 15
Budget work sessions
Budget work sessions (if needed)
- Mon, Jul 20
Set public hearing date on budget –
Regular Council meeting
- Mon, Aug 3
Regular Council meeting
→ First public hearing on budget
→ First reading of budget ordinance
→ First reading of utility rate ordinance
- Mon, Aug 17
Regular Council meeting
→ Second reading of budget ordinance
→ Second reading of utility rate ord.
- Oct ?
Tax rate public hearing (date depends on
HCAD)





FY 2010 Budget Conclusion

