



The City of Buda, Texas

Fiscal Year 2009-10
Proposed Annual Budget and Plan of Municipal
Services

File with City Secretary, July 31, 2009

This budget will raise more total property taxes than last year's budget by \$14,661.09 or 1.37%, and of that amount \$183,151.37 is tax revenue to be raised from new property added to the tax roll this year.



**CITY OF BUDA, TEXAS
 ANNUAL BUDGET AND PLAN OF MUNICIPAL SERVICES
 FISCAL YEAR 2009-2010
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Founded 1881

Incorporated 1948

P.O. Box 1218 Buda, Texas 78610 Phone (512) 295-6331 or (512) 312-0084 Fax (512) 312-1889

July 31, 2009

Honorable Mayor and City Council Members:

Submitted is the proposed Fiscal 2009/2010 Operating Budget for the City of Buda. This budget, while conservative, both maintains and increases current service levels. As you are aware, the economy has taken a significant downturn in the last several years. However, the City of Buda remains in relatively good financial standing as we prepare to enter the new fiscal year.

Our General Fund revenue projections for the coming year remain conservative with an estimated sales tax increase of 2% of FY2008-09 project year-end, with additional sales tax coming from annexations and an increase in ad valorem property tax of 63%.

The projected ending General Fund Balance at the end of 2008/2009 is \$2,605,862. The projected fund balance for Fiscal Year 2009/2010 is forecast to be \$2,471,317. The 3.5 month Fund Balance reserve is \$1,082,389; therefore, the projected fund balance at the conclusion of Fiscal Year 2010 will consist of \$1,449,625 in restricted or committed for special projects leaving \$1,021,692 unrestricted. Thus, the City is in good position to meet expenditures and to fund projects with a total fund balance equal to 7.99 months and the unrestricted fund balance is equal to 3.30 months of operating expenditures.

The budget proposes no cost of living adjustment for employees but a one time stipend of \$150 per employee and the benefit of a \$100 sick leave incentive that rewards an employee for perfect attendance while increasing productivity for the city is included.

RATE INCREASES

The property tax rate proposed for fiscal year 2009/2010 is less than last year at .2051 per hundred dollar valuation compared to .225 last year. Therefore, unless citizen's valuations have been adjusted upward within the past year or they have made substantial improvements to their property, they will pay less property taxes. This will generate \$124,991 in more general fund revenue, \$54,429 of which is due to new properties and annexations.

There is no increase proposed in Water and WasteWater services. A 5% franchise and 5% administrative fee is proposed for Sanitation services with a 10% discount for elderly citizens. Sanitation services are scheduled for bid in fiscal year 2009/2010. The utilities of gas and electric are in discussions for a 5% franchise fee to the city, but only gas is included in this budget at 5%

because their franchise agreement has ended and now is the time for renewal. Electricity is budgeted at the current 2% rate.

SIGNIFICANT CHANGES

The following changes are proposed in the coming Fiscal Year:

GENERAL FUND

- Planning and Zoning—Addition of a fulltime Administrative Planning Position \$113,594 minus \$71,100 for contract Planning on a part time basis; Comprehensive Plan \$150,000
- Administration—Addition of an Administrative Assistant for City Manager's office \$39,000
- Buda Sportsplex—Full Year on line and placed in a separate budget \$165,000
- Public Safety—Full year of four new officers \$281,000

SANITATION

- Removed from the General Fund to the Enterprise Fund as its own department with a fund balance

WATER/WASTEWATER FUND

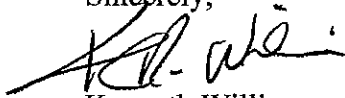
- Utility Collections moved into the Water/Wastewater Fund

HOTEL MOTEL TAX FUNDS

- Creation of an in house Tourism Bureau \$97,000

In conclusion, the proposed 2009/2010 Fiscal Year Budget insures that quality City services will continue to be provided to Citizens without an increase in taxes or rates. However, Council discussion may change these conditions.

Sincerely,



Kenneth Williams
Buda City Manager



TELEPHONE DIRECTORY

CITY HALL **512-312-0084** **UTILITY PAYMENTS** **295-UTIL (8845)**

Administration

City Manager 312-0084 ext 128
City Secretary 312-0084 ext 136
Receptionist 312-0084 ext 134
Fax 312-1889

Finance

Finance Director 312-0084 ext 121
Accountants 312-0084 ext 123 or 144
Utility Billing 312-0084 ext 124
Van Driver 312-0084 ext 120

Economic Development

Director 295-2022
Administrative Assistant 295-2022
Fax 295-3519

Development Services

City Engineer 312-0084 ext 126
City Planner 312-0084 ext 140

Library

Library Director 295-5899
Youth Coordinator 295-5899
Admin. Asst./ Circulation 295-5899
Circulation Coordinator 295-5899

Parks & Recreation

Director of Parks & Rec 312-0084 ext 122
Code Enforcement Ofcr 312-0084 ext 141
Admin. Asst. 312-0084 ext 145

Public Works

Director of Public Works 312-2876 ext 163
Admin. Asst. 312-2876 ext 162
Water Systems Operator 312-2876 ext 160
City Inspector 312-2876 ext 164
Water/Wastewater Supv 312-2876 ext 164
Streets and Maintenance 312-2876 ext 164
Fax 312-5238

Municipal Court / Public Safety

Municipal Court 295-2562
Buda Patrol Division 393-7896

Visit us on the Internet at:

www.ci.buda.tx.us

You can email most City employees by using the following addressing method:
First initial, last name, followed by @ci.buda.tx.us

For example, you can email City Secretary, Toni Milam at:
tmilam@ci.buda.tx.us



Fiscal Year 2009-2010 Proposed Budget and Plan of Municipal Services

Tentative Budget and Tax Calendar
FY 2009 ~ 2010

Date	Event	Requirement / Action
2/23/09 to 3/23/09	Employee Annual Reviews	Staff to complete employee reviews on all staff.
3/2/09 to 5/1/09	Performance Measures & Goals	Staff to complete Performance Measures & Goals for each department
4/21/2009	Regular Council Meeting	Presentation of mid-year budget report to Council
5/8/09	Budget Packets to Departments	Computer printouts & budget request forms distributed to departments
5/29/09	Budget Packets to Finance	Departments return completed budget request forms to Finance
6/11/09	Council Retreat	Council to provide direction on Fiscal Year 2009-10 Budget Process
6/8/09 to 6/25/09	Budget Preparation	City Manager & staff review requests; department heads meet w/City Manager / Finance; staff prepares draft budget
Month of July	Special Council Meeting Budget Workshop	1 st Workshop on Budget to receive input from Council
Dates Available:	Monday, July 13, 20, 27 Wednesday July 8, 22, 29 Thursday July 23, 30 Saturday July 11, 18, 25	All Funds
7/21/09 or 8/04/09	Regular Council Meeting Budget Workshop	Request from Outside Organizations Call for Public Hearing on Budget
Month of August	Special Council Meeting Budget Workshop	2nd Workshop on Balance Budget (if needed)
Dates Available:	Monday, Aug 3, 10, 17 Wednesday Aug 5, 19, 26 Thursday Aug 6, 27 Saturday Aug 1, 8, 15, 22, 29	All Funds
8/18/09	Council Meeting Budget Workshop	Water & Wastewater Rate Presentation Set Proposed Tax Rate, called for Public Hearings on Tax Rate
August (end of month to ensure we can adopt rates and budgets on 9/15/09)	Newspapers Notices	Publish "Notice of Public Hearing on Tax Rate" if required.
9/1/09	Council Meeting – Presentation of the Budget Hearings on Budget/ Tax rate & Fees	Public Hearing on Budget, Tax Rates, Fees, Utility Rates
9/10/09	Special Council Meeting	Hold for possible hearings on Tax Rates
9/15/2009	Regular Council Meeting Public Hearings	Adopt tax rate, fee schedule, and budget



Fiscal Year 2009 – 2010 Budget and Plan for Municipal Services

City of Buda, Texas Personnel Schedule

POSITION TITLE	FY 2006-07	FY 2007-08	FY2008-09	FY2009-10
ADMINISTRATION				
CITY MANAGER	1	1	1	1
CITY SECRETARY	1	1	1	1
DIRECTOR OF FINANCE	1	1	1	-
ACCOUNTANT	2	2	2	-
UTILITY BILLING SPECIALIST	1	1	1	-
EXECUTIVE ASSISTANT	-	-	-	1
RECEPTIONIST	-	1	1	1
PART-TIME ASSISTANT	1	-	-	-
JANITOR (PART-TIME)	0.25	-	-	-
PART-TIME VAN DRIVER	0.5	0.5	0	0
SUBTOTAL FTEs	7.75	7.5	7	4
FINANCE				
DIRECTOR OF FINANCE	-	-	-	1
ACCOUNTANT	-	-	-	2
SUBTOTAL FTEs	-	-	-	3
PUBLIC WORKS				
PUBLIC WORKS DIRECTOR	0.34	0.34	0.34	0.34
FIELD SUPERVISOR	-	-	-	-
HEAVY MAINTENANCE SUPERVISOR	0.34	0.34	0.34	-
INSPECTOR	1.00	1.00	1.00	1.00
SHOP FOREMAN	0.50	0.50	-	-
CREWLEADER	1.34	1.34	1.34	1.34
ADMINISTRATIVE ASSISTANT	0.34	0.34	0.34	0.34
HEAVY EQUIPMENT OPERATOR	1.18	1.18	1.18	1.18
MEDIUM EQUIPMENT OPERATOR	1.68	1.68	1.68	1.68
LIGHT EQUIPMENT OPERATOR	1.00	1.00	1.00	1.00
UTILITY WORKER	0.34	2.34	2.34	2.34
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00
SUBTOTAL FTEs	9.06	11.06	10.56	10.22
FLEET MANAGEMENT				
SHOP FOREMAN	-	-	1	1
SUBTOTAL FTEs	-	-	1	1
ENGINEERING & PLANNING				
CITY ENGINEER	1	1	1	1
CITY PLANNER	1	1	-	1
PLANNING COORDINATOR	-	-	-	-
CODE ENFORCEMENT	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
SUBTOTAL FTEs	4	4	3	4
PARKS & RECREATION				
PARK DIRECTOR	1	1	1	1
RECREATION PROGRAMMER	-	1	1	-
PARK CREW LEADER	-	1	1	1
PARK MAINTENANCE	3	6	5	5
PARK MAINTENANCE 3 SEASONAL (APRIL - SEPTEMBER)	-	1.5	1.0	1.0
SUBTOTAL FTEs	4	10.5	9.0	8.0
LIBRARY				
LIBRARY DIRECTOR	1	1	1	1
CIRCULATION COORDINATOR	2	2	2	2
YOUTH COORDINATOR	1	1	1	1
ADMIN ASSISTANT CIRCULATION COORDINATOR	1	1	1	1
PART-TIME LIBRARIAN	-	-	-	-
JANITOR (PART-TIME)	0.25	-	-	-
SUBTOTAL FTEs	5.25	5	5	5
MUNICIPAL COURT / PUBLIC SAFETY				
MUNICIPAL COURT CLERK	1	1	1	1
SUBTOTAL FTEs	1	1	1	1
NON-DEPARTMENTAL				
SENIOR VAN DRIVER	-	-	0.50	0.50
CUSTODIAN	-	1	0.5	0.25
SUBTOTAL FTEs	-	1	1.00	0.75
TOTAL FTEs GENERAL FUND	31.06	40.06	37.56	36.97



Fiscal Year 2009 – 2010 Budget and Plan for Municipal Services

*City of Buda, Texas
Personnel Schedule*

POSITION TITLE	FY 2006-07	FY 2007-08	FY2008-09	FY2009-10
WATER				
PUBLIC WORKS DIRECTOR	0.33	0.33	0.33	0.33
FIELD SUPERVISOR	0.50	0.50	0.50	0.50
HEAVY MAINTENANCE SUPERVISOR	0.33	0.33	0.33	-
INSPECTOR	-	-	-	-
SHOP FOREMAN	0.25	0.25	-	-
CREWLEADER	0.83	0.83	0.83	0.83
ADMINISTRATIVE ASSISTANT	0.33	0.33	0.33	0.33
UTILITY SPECIALIST	-	-	-	0.50
HEAVY EQUIPMENT OPERATOR	0.91	0.91	0.91	0.91
MEDIUM EQUIPMENT OPERATOR	0.66	0.66	0.66	0.66
LIGHT EQUIPMENT OPERATOR	0.50	0.50	0.50	0.50
UTILITY WORKER	0.33	0.83	0.83	0.83
SUBTOTAL FTEs	4.97	5.47	5.22	5.39
WASTEWATER				
PUBLIC WORKS DIRECTOR	0.33	0.33	0.33	0.33
FIELD SUPERVISOR	0.50	0.50	0.50	0.50
HEAVY MAINTENANCE SUPERVISOR	0.33	0.33	0.33	-
INSPECTOR	-	-	-	-
SHOP FOREMAN	0.25	0.25	-	-
CREWLEADER	0.83	0.83	0.83	0.83
ADMINISTRATIVE ASSISTANT	0.33	0.33	0.33	0.33
UTILITY SPECIALIST	-	-	-	0.50
HEAVY EQUIPMENT OPERATOR	0.91	0.91	0.91	0.91
MEDIUM EQUIPMENT OPERATOR	0.66	0.66	0.66	0.66
LIGHT EQUIPMENT OPERATOR	0.50	0.50	0.50	0.50
UTILITY WORKER	0.33	0.83	0.83	0.83
SUBTOTAL FTEs	4.97	5.47	5.22	5.39
TOTAL FTEs ENTERPRISE FUND	9.94	10.94	10.44	10.78
CONVENTION & VISITOR BUREAU				
MARKETING & TOURISM COORDINATOR	-	-	-	1
SUBTOTAL FTEs	-	-	-	1
TOTAL FTEs CITY OF BUDA	41.00	51.00	48.00	48.75

CITY OF BUDA, TEXAS
FISCAL YEAR 2009 - 2010 ANNUAL BUDGET AND PLAN FOR MUNICIPAL SERVICES
2009 - 10 PAY SCHEDULE - GENERAL EMPLOYEES

Pay Grade	Position Title	Pay Frequency	Grade Range				
			Minimum	Q2	Midpoint	Q4	Maximum
1		Annual	\$19,506	\$21,944	\$24,382	\$26,820	\$29,259
		Monthly	\$1,625.50	\$1,828.67	\$2,031.83	\$2,235.00	\$2,438.25
		Hourly	\$9.38	\$10.55	\$11.72	\$12.89	\$14.07
2	Light Equipment Operator Parks Maintenance Receptionist Custodian	Annual	\$21,261	\$23,919	\$26,578	\$29,234	\$31,892
		Monthly	\$1,771.75	\$1,993.25	\$2,214.83	\$2,436.17	\$2,657.67
		Hourly	\$10.22	\$11.50	\$12.78	\$14.05	\$15.33
3	Animal Control Circulation Coordinator Medium Equipment Operator Utility Worker	Annual	\$22,962	\$25,832	\$28,703	\$31,574	\$34,444
		Monthly	\$1,913.50	\$2,152.67	\$2,391.92	\$2,631.17	\$2,870.33
		Hourly	\$11.04	\$12.42	\$13.80	\$15.18	\$16.56
4	Administrative Assistant Heavy Equipment Operator Utility Billing	Annual	\$24,800	\$27,900	\$30,999	\$34,099	\$37,200
		Monthly	\$2,066.67	\$2,325.00	\$2,583.25	\$2,841.58	\$3,100.00
		Hourly	\$11.92	\$13.41	\$14.90	\$16.39	\$17.88
5	Code Enforcement Youth Coordinator	Annual	\$26,784	\$30,132	\$33,479	\$36,827	\$40,175
		Monthly	\$2,232.00	\$2,511.00	\$2,789.92	\$3,068.92	\$3,347.92
		Hourly	\$12.88	\$14.49	\$16.10	\$17.71	\$19.31
6	Crewleader Shop Foreman	Annual	\$28,926	\$32,542	\$36,157	\$39,773	\$43,390
		Monthly	\$2,410.50	\$2,711.83	\$3,013.08	\$3,314.42	\$3,615.83
		Hourly	\$13.91	\$15.65	\$17.38	\$19.12	\$20.86
7	Accountant Court Clerk	Annual	\$31,240	\$35,145	\$39,050	\$42,955	\$46,861
		Monthly	\$2,603.33	\$2,928.75	\$3,254.17	\$3,579.58	\$3,905.08
		Hourly	\$15.02	\$16.90	\$18.77	\$20.65	\$22.53
8	Assistant to the City Manager Planning Coordinator Senior Court Clerk Recreation Coordinator	Annual	\$33,740	\$37,957	\$42,174	\$46,392	\$50,609
		Monthly	\$2,811.67	\$3,163.08	\$3,514.50	\$3,866.00	\$4,217.42
		Hourly	\$16.22	\$18.25	\$20.28	\$22.30	\$24.33
9	Field Supervisor Heavy Maintenance Supervisor Inspector	Annual	\$36,439	\$40,992	\$45,548	\$50,103	\$54,658
		Monthly	\$3,036.58	\$3,416.00	\$3,795.67	\$4,175.25	\$4,554.83
		Hourly	\$17.52	\$19.71	\$21.90	\$24.09	\$26.28
10	City Secretary	Annual	\$39,354	\$44,273	\$49,192	\$54,111	\$59,030
		Monthly	\$3,279.50	\$3,689.42	\$4,099.33	\$4,509.25	\$4,919.17
		Hourly	\$18.92	\$21.29	\$23.65	\$26.01	\$28.38
11		Annual	\$42,895	\$48,258	\$53,619	\$58,981	\$64,343
		Monthly	\$3,574.58	\$4,021.50	\$4,468.25	\$4,915.08	\$5,361.92
		Hourly	\$20.62	\$23.20	\$25.78	\$28.36	\$30.93
12	Library Director Park Director	Annual	\$47,185	\$53,084	\$58,981	\$64,879	\$70,778
		Monthly	\$3,932.08	\$4,423.67	\$4,915.08	\$5,406.58	\$5,898.17
		Hourly	\$22.69	\$25.52	\$28.36	\$31.19	\$34.03
13		Annual	\$51,903	\$58,392	\$64,879	\$71,367	\$77,855
		Monthly	\$4,325.25	\$4,866.00	\$5,406.58	\$5,947.25	\$6,487.92
		Hourly	\$24.95	\$28.07	\$31.19	\$34.31	\$37.43

CITY OF BUDA, TEXAS
FISCAL YEAR 2009 - 2010 ANNUAL BUDGET AND PLAN FOR MUNICIPAL SERVICES
2009 - 10 PAY SCHEDULE - GENERAL EMPLOYEES

Pay Grade	Position Title	Pay Frequency	Grade Range				
			Minimum	Q2	Midpoint	Q4	Maximum
14	City Planner	Annual	\$57,095	\$64,231	\$71,367	\$78,504	\$85,641
		Monthly	\$4,757.92	\$5,352.58	\$5,947.25	\$6,542.00	\$7,136.75
		Hourly	\$27.45	\$30.88	\$34.31	\$37.74	\$41.17
15	Director of Finance Public Works Director	Annual	\$62,802	\$70,654	\$78,504	\$86,354	\$94,204
		Monthly	\$5,233.50	\$5,887.83	\$6,542.00	\$7,196.17	\$7,850.33
		Hourly	\$30.19	\$33.97	\$37.74	\$41.52	\$45.29
16	Engineer	Annual	\$69,084	\$77,719	\$86,354	\$94,990	\$103,625
		Monthly	\$5,757.00	\$6,476.58	\$7,196.17	\$7,915.83	\$8,635.42
		Hourly	\$33.21	\$37.36	\$41.52	\$45.67	\$49.82
17		Annual	\$75,991	\$85,491	\$94,990	\$104,488	\$113,988
		Monthly	\$6,332.58	\$7,124.25	\$7,915.83	\$8,707.33	\$9,499.00
		Hourly	\$36.53	\$41.10	\$45.67	\$50.23	\$54.80
18	City Manager	Annual	\$83,591	\$94,040	\$104,488	\$114,938	\$125,387
		Monthly	\$6,965.92	\$7,836.67	\$8,707.33	\$9,578.17	\$10,448.92
		Hourly	\$40.19	\$45.21	\$50.23	\$55.26	\$60.28

**AD VALOREM TAXES ANALYSIS
ESTIMATE OF AD VALOREM TAX REVENUE
AND PROPOSED DISTRIBUTION OF COLLECTIONS
BASED ON CERTIFIED NUMBERS PROVIDED 7/28/09**

Net Taxable Assessed Valuation	\$551,722,659
Proposed Tax Rate of \$100 Valuation	0.205100
Gross Revenue from Taxes	\$1,131,583
Estimated Percent of Collections	96%
Estimated Funds from Tax Levy	\$1,086,320

PROPOSED DISTRIBUTION OF ALL TAX COLLECTIONS

	<u>% of Total</u>	<u>Tax Rate</u>	<u>Collections</u>
General Fund	29.72%	0.060952	\$322,836
Interest & Sinking '02 C.O.	4.70%	0.009633	51,020
Interest & Sinking '04 C.O.	0.00%	-	-
Interest & Sinking '06 C.O.	12.49%	0.025610	135,645
Interest & Sinking '08 C.O.	31.00%	0.063572	336,712
Interest & Sinking '08 G.O.	21.73%	0.044578	236,107
Bank Fees on I & S	0.36%	0.000755	4,000
Total	<u>100.00%</u>	<u>0.205100</u>	<u>\$1,086,320</u>

COMPARISON OF PREVIOUS YEARS TAX RATES

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
General Fund	0.1240	0.1570	0.1570	0.1490	0.1198	0.079422	0.044773	0.060952
Interest & Sinking	0.0070	0.0060	0.0060	0.0182	0.0472	0.107578	0.180223	0.144148
Total	<u>0.1301</u>	<u>0.1630</u>	<u>0.1630</u>	<u>0.1672</u>	<u>0.1670</u>	<u>0.187000</u>	<u>0.224996</u>	<u>0.205100</u>

PROPERTY VALUE ANALYSIS

	<u>Year</u>	<u>Assessed Value</u>	<u>Percentage Increase</u>	<u>Amount Collected</u>	<u>Percentage Collected</u>
	2002	\$180,965,300	27.96%	\$ 241,644	99.84%
	2003	204,724,949	13.13%	264,402	99.27%
	2004	219,306,749	7.12%	359,832	100.66%
	2005	228,892,218	4.37%	371,605	99.60%
	2006	265,840,699	16.14%	420,328	94.57%
	2007	349,809,064	31.59%	528,547	99.59%
Projected as of June 30, 2009	2008	478,095,121	79.84%	1,055,902	98.16%
	Proposed 2009	551,722,659	15.40%	1,086,320	98.00%

1 Cent = approximately \$56,500 in property tax revenues.

City of Buda, Texas
Budget Summary for all Funds
Fiscal Year 2009-10

Fund	Estimated Beginning Balance	Revenues	Total Resources Available	Total Expenses/ Expenditures	Equity Transfers Out	Estimated Ending Balance	Ideal Fund Balance	Over/(Under) Ideal Fund Balance
Operating Funds								
General Fund	\$ 2,605,862	\$ 3,966,156	\$ 6,572,018	\$ 3,987,180	\$ 113,521	\$ 2,471,317	\$ 1,082,389	\$ 1,388,928
Solid Waste Fund	-	655,676	655,676	524,541	-	131,135	131,135	-
Water Fund	1,320,158	1,621,662	2,941,820	1,538,360	-	1,403,460	384,590	1,018,869
Wastewater Fund	1,296,347	2,138,769	3,435,116	1,935,035	-	1,500,081	459,969	1,040,112
Total Operating Funds	\$ 5,222,367	\$ 8,382,263	\$ 13,604,630	\$ 7,985,116	\$ 113,521	\$ 5,505,993	\$ 2,058,083	\$ 3,447,909
Other Funds								
Interest & Sinking - General Fund	\$ 88,432	\$ 768,973	\$ 857,405	\$ 763,484	\$ -	\$ 93,921	\$ -	\$ 93,921
Interest & Sinking - Enterprise Fund	93,456	780,098	873,554	780,098	-	93,456	-	93,456
Library Gifts & Memorials Fund	56,834	13,050	69,884	13,050	-	56,834	-	56,834
Parks & Recreation Capital Fund	453,415	4,195	457,610	19,500	-	438,110	-	438,110
Health Reimbursement Fund	164,500	28,000	192,500	28,000	-	164,500	-	164,500
Hotel/Motel Fund	152,024	179,008	331,032	166,020	-	165,012	74,709	90,303
Total Other Funds	\$ 1,008,661	\$ 1,773,324	\$ 2,781,985	\$ 1,770,152	\$ -	\$ 1,011,833	\$ 74,709	\$ 937,124
Capital Projects Funds								
Stagecoach Park (Grant Funds)	-	656,442	656,442	656,442	-	-	-	-
Water Capital Improvement Projects	225,734	122,440	348,174	23,000	-	325,174	-	325,174
Wastewater Capital Improvement Projects	92,438	4,200	96,638	-	-	96,638	-	96,638
2004 Lifschultz Drainage Bond	14,474	-	14,474	14,474	-	-	-	-
2006 CO Downtown Beautification	151,424	200	151,624	151,624	-	-	-	-
2008 CO - Parks Building	300,000	-	300,000	300,000	-	-	-	-
2008 CO (Bonita Vista Phase 2 & Main Street East)	20,222	-	20,222	20,222	-	-	-	-
Total Capital Projects Funds	\$ 804,292	\$ 783,282	\$ 1,587,574	\$ 1,165,762	\$ -	\$ 421,812	\$ -	\$ 421,812
Total Funds	\$ 7,035,320	\$ 10,938,869	\$ 17,974,189	\$ 10,921,030	\$ 113,521	\$ 6,939,638	\$ 2,132,792	\$ 4,806,845

Note: Ideal fund balances do not apply to "Capital Projects Funds" and have been provided as a benchmark for the "Other Funds".

City of Buda, Texas
Fund Balance Projection
FY 2009-10

General Fund

Projected Beginning Fund Balance (10-1-2009)			
Unreserved, Undesignated	\$	-	
Restricted Fund Balance		400,000	
Committed Fund Balance		374,625	
Assigned Fund Balance		750,000	
Unassigned Fund Balance		1,081,237	
Total beginning fund balance			\$ 2,605,862
Projected FY 2009-10 Revenues			
Operating Revenues	\$ 3,966,156		
Lease Purchase Proceeds	-		
Total General Fund Revenues			\$ 3,966,156
Projected Projects to be Funded with Fund Balance			
Comp Plan (Committed Fund Balance)	\$ 75,000		
			\$ 75,000
Total Revenues / Fund Balance Committed to FY 2009/10			\$ 4,041,156
Proposed FY 2009-10 Expenditures			
Administration	\$ 311,041		
Finance	253,807		
Streets & Drainage	525,808		
Fleet Maintenance	81,096		
Engineering & Planning	880,197		
Parks & Recreation	312,342		
Sportsplex	165,098		
Library	306,812		
Municipal Court	64,497		
Public Safety	718,274		
Non-Departmental	368,207		
Total Expenditures	\$ 3,987,180		
 Residual Equity Transfer (Solid Waste)	 113,521		
Less 1 time Expenditures			
Comp Plan Update	\$ 150,000		
MISC Capital Items	10,210		
 Total O&M Expenditures / Transfers		 \$(3,713,449)	
 Revenues in Excess of O&M Expenditures		 \$ 53,976	
 FY 2009-10 Budget Impact on Fund Balance			 \$ 53,976
Estimated Ending Fund Balance FY 2009-10			\$ 2,471,317
Minimum Fund Balance Required (3.5 months O&M Budget)			(a) \$ 1,082,389
Estimated Fund Balance in Excess of Minimum Required			\$ 1,388,928

(a) City policy requires a minimum unreserved fund balance equal to at least three and one half (3.5) months of operating expenditures. For the Proposed FY 2009-10 Budget, the minimum fund balance required is \$1,082,389. The estimated fund balance at the end of FY 2009-10 is 7.91 months of operating expenditures.

Summary of Fund Balance by Types		
	Projected Year End FY 2008/09	Projected Budget FY 2009/10
Restricted Fund Balance*:		
Law Enforcement	400,000	400,000
 Committed Fund Balance**:		
Purple Pipe Fees	284,625	284,625
Comp Plan Update	75,000	-
Monument Sign Revenue	15,000	15,000
Total Committed Fund Balance	374,625	299,625
 Assigned Fund Balance		
WCID funds of 750,000 is included in this figure.		750,000
 Unassigned Fund Balance***		1,021,692
 Unassigned Fund Balance Over/(Under) Ideal Fund Balance		 \$ (60,697.01)

City of Buda
 Summary of Revenues, Expenditures Fund Balance
 Fiscal Year 2009-10 Proposed Budget

07/31/2009 14:59

	-----2008-09-----		-----2009-10-----			
	2007-2008 ACTUAL	CURRENT BUDGET	PROJECTED YEAR END	Base Budget	New Request	Total Budget
BEGINNING FUND BALANCE:						
Unreserved, Undesignated	1,111,271	1,273,558	\$ -	-	-	-
Capital Improvement Reserve	-	-	-	-	-	-
Unreserved, Designated	1,375,730	1,419,000	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-	-
Restricted Fund Balance	-	-	400,000	400,000	-	400,000
Committed Fund Balance	-	-	374,625	374,625	-	374,625
Assigned Fund Balance	-	-	750,000	750,000	-	750,000
Unassigned Fund Balance	-	-	947,668	1,081,237	-	1,081,237
TOTAL BEGINNING FUND BALANCE	2,487,001	2,692,558	\$ 2,472,293	2,605,862	-	2,605,862

REVENUES

Taxes

100.310.3101 Current Tax - Real Property	316,907	199,256	197,845	322,836	-	322,836
100.310.3102 Delinquent Tax - Real Property	3,570	2,967	2,053	2,053	-	2,053
100.310.3103 P & I Property Tax	2,208	2,500	1,140	1,127	-	1,127
100.310.3104 City Sales Tax	1,928,369	1,825,485	1,870,034	1,907,435	200,144	2,107,579
100.310.3105 Franchise Tax	242,860	252,838	285,000	380,139	-	380,139
TOTAL Taxes	2,493,914	2,283,046	2,356,072	2,613,591	200,144	2,813,735

Permits & Licenses

100.320.3200 Animal Control Revenue	140	225	265	260	-	260
100.320.3201 Development Agreement	75	1,000	500	1,000	-	1,000
100.320.3202 Annexation Petition	-	1,500	1,500	1,500	-	1,500
100.320.3203 Zoning Change	4,100	5,900	4,800	5,000	-	5,000
100.320.3204 Zoning Verification Letter	32	125	25	125	-	125
100.320.3207 Admin Exception	-	500	-	500	-	500
100.320.3212 Residential Plats	16,074	12,100	11,575	12,100	-	12,100
100.320.3213 Non-Residential Plats	7,804	3,500	4,067	4,500	-	4,500
100.320.3214 Amending of Plat	3,413	2,200	800	400	-	400
100.320.3215 Minor Plats	-	325	-	-	-	-
100.320.3216 Vacation of Plat	-	500	-	-	-	-
100.320.3217 Res-Revised Preliminary Plan	3,510	2,200	-	-	-	-
100.320.3218 Non-Res Revised Preliminary PI	3,217	800	-	-	-	-
100.320.3219 Variance to Subdivision Regs	3,000	3,000	3,500	3,500	-	3,500
100.320.3220 Variance to Single Family Regs	-	500	1,000	1,000	-	1,000
100.320.3221 General Development Plan	-	2,000	1,000	1,000	-	1,000
100.320.3223 Site Plan Review	76,208	30,000	30,000	22,650	-	22,650
100.320.3224 Offsite Infrastructure (In Cit	7,466	4,200	12,980	7,423	-	7,423
100.320.3226 Residential Site Inspections (99,855	128,311	205,718	177,772	-	177,772
100.320.3228 Commercial Site Inspections (I	18,132	108,392	111,480	43,132	-	43,132
100.320.3230 Extension of Development Appli	-	200	-	-	-	-
100.320.3233 Residential Plan Review	33,520	25,830	28,760	25,725	-	25,725
100.320.3234 Commercial Plan Reviews	96,435	53,258	54,337	53,258	-	53,258
100.320.3235 Residential Inspections	242,437	191,200	181,200	203,850	-	203,850
100.320.3236 Commercial Inspections	24,235	18,879	26,205	19,105	-	19,105
100.320.3239 Sign Permits	10,231	8,900	13,245	11,105	-	11,105
100.320.3240 Pool Permits	1,300	775	1,400	775	-	775
100.320.3241 Sprinkler Permits	10,333	4,600	9,015	9,680	-	9,680
100.320.3242 Electric Permits	1,205	700	1,540	1,815	-	1,815
100.320.3243 Plumbing Permits	960	450	860	880	-	880
100.320.3244 Small Grease Traps	130	130	260	260	-	260
100.320.3245 Large Grease Traps	-	550	260	260	-	260
100.320.3250 Miscellaneous Permitting	-	22,000	23,000	23,000	-	23,000
TOTAL Permits & Licenses	663,810	634,350	729,292	631,575	-	631,575

City of Buda
 Summary of Revenues, Expenditures Fund Balance
 Fiscal Year 2009-10 Proposed Budget

Revenues:	2007-2008 ACTUAL	-2008-09-		-2009-10-		Total Budget
		CURRENT BUDGET	PROJECTED YEAR END	Base Budget	Base Budget	
Fees						
100.330.3310 JSF	157	434	434	478	-	478
100.330.3311 Fines	12,997	62,648	35,000	60,472	-	60,472
100.330.3312 Texas Seatbelt MC	-	469	469	688	-	688
100.330.3313 TPF - City	386	1,614	1,614	2,327	-	2,327
100.330.3314 Child Safety	-	-	-	147	-	147
100.330.3315 Law Enforcement Agency	326,301	3,124	3,124	3,358	-	3,358
100.330.3316 Traffic Fines	15,893	1,126	1,126	1,519	-	1,519
100.330.3317 Court Technology	-	2,927	-	-	-	-
100.330.3318 Building Security	790	5,282	-	-	-	-
100.330.3319 Administrative Fee	1,552	1,651	4,000	7,578	-	7,578
100.330.3320 Expunction Fee	-	-	-	-	-	-
100.330.3321 Mun Court-Interim Manual Entry	-	-	-	-	-	-
100.330.3322 OMNI - Fees	-	323	324	348	-	348
100.330.3324 Time Payment - Court	29	402	402	563	-	563
100.330.3325 Municipal Court Revenue	-	420	-	-	-	-
100.330.3340 Park Donations & Subdiv. Fees	2,410	7,020	14,340	16,500	-	16,500
100.330.3341 Parks & Rec Programming	-	6,750	-	-	-	-
100.330.3342 Sportsplex - Softball	-	5,700	6,200	11,000	-	11,000
100.330.3343 Sportsplex - Rec Fields	-	750	4,200	14,000	-	14,000
100.330.3344 Sportsplex - Concessions	-	300	300	300	-	300
100.330.3345 Sanitation	449,382	492,948	492,948	-	-	-
100.330.3346 Drainange	63,366	70,254	70,254	70,254	-	70,254
100.330.3380 Card Replacements	233	180	244	244	-	244
100.330.3381 Non Residentd Fees	378	670	390	390	-	390
100.330.3382 Copier Revenue	3,372	3,768	4,302	4,302	-	4,302
100.330.3383 Faxes	1,097	-	-	-	-	-
TOTAL Fees	878,344	668,760	639,671	194,468	-	194,468
Admin Reimbursements						
100.360.3601 Transfer In	78,783	176,892	176,892	163,255	-	163,255
TOTAL Admin Reimbursements	78,783	176,892	176,892	163,255	-	163,255
Miscellaneous Revenue						
100.390.3901 Miscellaneous Revenue	171,482	121,000	121,000	68,000	-	68,000
100.390.3902 Auction Items	-	5,000	5,000	5,000	-	5,000
100.390.3903 Recycling	-	-	-	-	-	-
100.390.3904 Interest	82,125	27,614	27,614	37,289	-	37,289
100.390.3905 Sanation Sales Tax	3,672	-	-	-	-	-
100.390.3910 Utilities Late Fee/Penalty EDC Revenue	1,099	15,616	17,736	3,536	-	3,536
100.390.3925 MISC - Special Fees	79,158	-	12,996	-	-	-
100.390.3935 State Discount Revenue	1,568	-	1,100	850	-	850
100.390.3940 Lease proceeds - equip/furn	-	-	-	-	-	-
100.390.3945 Bond Proceeds	810,000	-	-	-	-	-
100.390.3947 Note Proceeds	384,619	-	-	-	-	-
100.390.3950 Texas Forest Grant	-	-	-	-	-	-
100.390.3980 Library Misc	2,327	120	92	92	-	92
100.390.3981 Inter-Library Loans	347	239	370	370	-	370
100.390.3983 Hays County	27,912	29,586	29,586	33,632	-	33,632
100.390.3984 Rent Revenue	10,342	33,600	40,320	10,080	-	10,080
100.390.3985 Library Faxes	-	1,124	1,648	1,648	-	1,648
100.390.3986 Library Fines	-	4,109	3,877	2,627	-	2,627
TOTAL Miscellaneous Revenue	1,574,651	238,008	261,339	163,124	-	163,124
Total	5,689,502	4,001,056	4,163,266	3,766,012	200,144	3,966,156
Committed Fund Balance						
Comp Plan Update						75,000
Total Funds Available for FY 2009-10 Budget						4,041,156

City of Buda
 Summary of Revenues, Expenditures Fund Balance
 Fiscal Year 2009-10 Proposed Budget

EXPENDITURES:	2007-2008 ACTUAL	CURRENT BUDGET	2008-09		2009-10	
			PROJECTED YEAR END	Base Budget	Base Budget	Total Budget
Administration	556,989	509,523	510,329	288,514	42,527	311,041
Finance	-	-	-	253,807	-	253,807
Streets & Drainage	939,606	518,761	474,548	525,808	-	525,808
Fleet Management	-	85,478	69,298	81,272	-	81,096
Engineering & Planning	746,029	625,476	606,552	611,609	268,588	880,197
Parks & Recreation	500,443	494,339	430,007	368,537	(56,195)	312,342
Sportsplex Park	-	-	-	165,098	-	165,098
Library	331,376	306,085	299,280	305,562	1,250	306,812
Municipal Court	109,753	56,248	55,284	64,497	-	64,497
Public Safety	297,560	505,200	505,200	724,074	(5,800)	718,274
Non-Departmental	2,264,485	952,038	1,079,197	368,207	-	368,207
TOTAL EXPENDITURES	5,746,241	4,053,148	4,029,696	3,736,987	250,369	3,987,180
Residual Equity Transfer (to Solid Waste Fund)	-	-	-	113,521	-	113,521
ENDING FUND BALANCE:						
Unreserved, Undesignated	1,381,529	1,550,667	-	-	-	-
Capital Improvement Reserve	-	-	-	-	-	-
Unreserved, Designated	1,090,764	1,049,625	-	-	-	-
Nonspendable Fund Balance	-	-	-	-	-	-
Restricted Fund Balance*	-	-	400,000	-	-	400,000
Committed Fund Balance**	-	-	374,625	-	-	299,625
Assigned Fund Balance	-	-	750,000	-	-	750,000
Unassigned Fund Balance	-	-	1,081,237	-	-	1,021,692
TOTAL ENDING FUND BALANCE	2,472,293	2,600,292	2,605,862	-	-	2,471,317
IDEAL FUND BALANCE	573,985	1,191,558	1,166,471			1,082,389
OVER (UNDER) IDEAL FUND BALANCE	1,898,308	1,408,734	1,439,391			1,388,928

Summary of Fund Balance

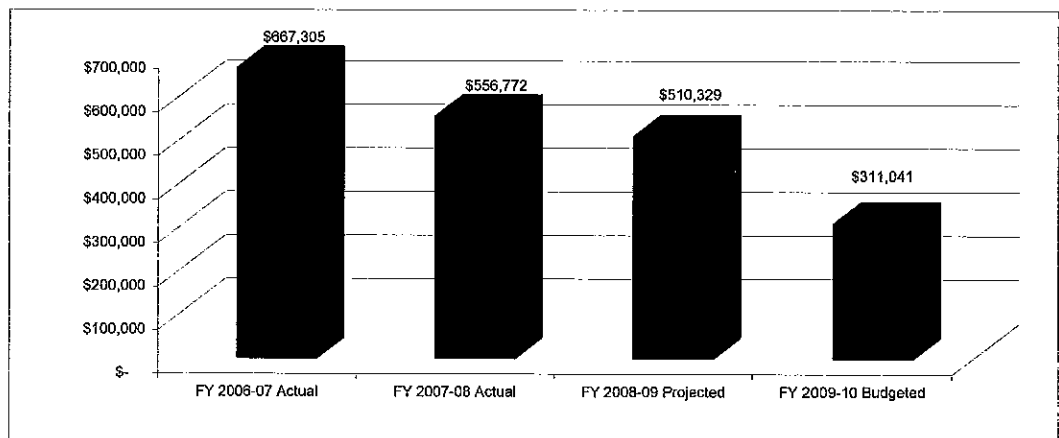
<u>Restricted Fund Balance*:</u>			
Law Enforcement		400,000	400,000
<u>Committed Fund Balance**:</u>			
Purple Pipe Fees		284,625	284,625
Comp Plan Update		75,000	Comp Plan Update (planned to use in FY 2009-10)
Monument Sign Revenue		15,000	15,000
Total Committed Fund Balance		374,625	299,625
<u>Assigned Fund Balance</u>			
WCID funds of 750,000 is included in this figure.		750,000	750,000
<u>Unassigned Fund Balance</u>			
Revenues over Expenditures		133,569	29,025
Unassigned Fund Balance Over/(Under) Ideal Fund Balance			(60,697)

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
ADMINISTRATION
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ 340,226	\$ 437,505	\$ 456,042	\$ 283,081
SUPPLIES & MATERIALS	58,705	7,403	11,250	3,916
MAINTENANCE & REPAIR	157	-	-	-
CONTRACTUAL SERVICES	61,505	111,864	43,037	21,244
DESIGNATED EXPENSES	6,928	-	-	-
CAPITAL OUTLAY	199,785	-	-	2,800
TOTAL ADMINISTRATION	\$ 667,305	\$ 556,772	\$ 510,329	\$ 311,041

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	--2006-07--	--2007-08--	--2008-09--	--2009-10--
CITY MANAGER	1.00	1.00	1.00	1.00
CITY SECRETARY	-	1.00	1.00	1.00
DIRECTOR OF FINANCE	1.00	1.00	1.00	-
ACCOUNTANT	1.00	2.00	2.00	-
UTILITY BILLING	1.00	1.00	1.00	-
ADMINISTRATIVE ASSISTANT	1.00	-	-	1.00
RECEPTIONIST	-	-	1.00	1.00
PART-TIME ASSISTANT	1.00	1.00	-	-
JANITOR (PART-TIME)	0.25	0.25	-	-
PART-TIME VAN DRIVER	0.50	0.50	0.50	-
	6.75	7.75	7.50	4.00



Finance was broken out into it's own department in Fiscal Year 2009/10.

City of Buda
FY 2009-2010 Budget Preparation
Administration

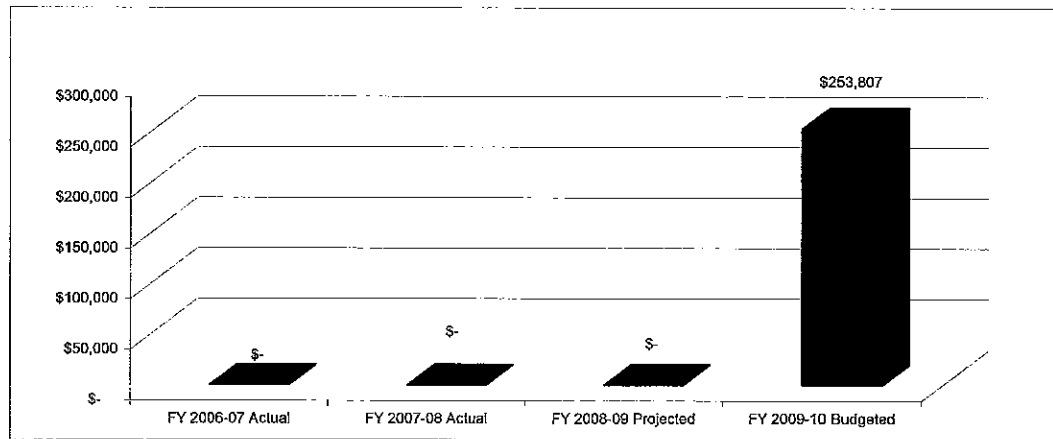
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4112.510.5100 Salaries	334,314	342,413	349,798	184,803	29,269	214,072
Merit/Sick Time Benefit		-	-	903	-	903
100.4112.510.5102 Overtime	1,303	1,200	900	-	-	-
100.4112.510.5110 FICA Tax	16,939	26,287	26,828	14,243	2,239	16,482
100.4112.510.5111 Employee Insurance	42,731	35,340	35,340	17,103	3,583	20,686
100.4112.510.5112 Worker's Compensation	7,688	2,799	1,875	2,659	254	2,913
100.4112.510.5114 Retirement	33,884	40,031	40,751	23,842	3,782	27,624
100.4112.510.5115 Other Personnel Expenses	646	400	549	400	-	400
TOTAL PERSONNEL SERVICES	437,505	448,470	456,042	243,954	39,127	283,081
SUPPLIES & MATERIALS						
100.4112.520.5201 Operating Supplies	2,500	2,035	2,500	2,700	-	2,700
100.4112.520.5203 Computer Supplies	679	975	750	116	600	716
100.4112.520.5204 Postage	1	600	-	500	-	500
FUEL AND OIL	4,223	8,000	8,000	-	-	-
TOTAL SUPPLIES & MATERIALS	7,403	11,610	11,250	3,316	600	3,916
CONTRACTUAL SERVICES						
100.4112.540.5401 Communication	847	-	-	3,264	-	3,264
100.4112.540.5403 Dues & Subscriptions	1,716	3,300	5,473	1,700	-	1,700
100.4112.540.5404 Professional Services	61,202	15,700	15,700	575	-	575
100.4112.540.5405 Reimbursement / Allowance	4,301	2,500	1,985	1,800	-	1,800
100.4112.540.5407 Travel / Seminars	12,775	10,700	10,700	8,210	-	8,210
100.4112.540.5408 Uniforms	369	-	-	120	-	120
100.4112.540.5411 Bank Charges	8,575	5,893	5,893	-	-	-
100.4112.540.5412 Election Expense	13,726	10,450	2,386	5,575	-	5,575
100.4112.540.5421 Mayor & Council Expense	8,353	900	900	-	-	-
MAYOR & COUNCIL EXPENSE	-	-	-	-	-	-
UTILITIES	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	111,864	49,443	43,037	21,244	-	21,244
CAPITAL OUTLAY						
FURNITURE	-	-	-	-	2,800	2,800
EQUIPMENT - ELECTRONI	-	-	-	-	-	-
EQUIPMENT-COMMUNICATI	-	-	-	-	-	-
EQUIPMENT - SOFTWARE	-	-	-	-	-	-
FACILITIES	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	2,800	2,800
TOTAL	556,989	509,523	510,329	268,514	42,527	311,041

CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
FINANCE
Fiscal Year 2009/10 Proposed Budget

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ 187,621
SUPPLIES & MATERIALS	-	-	-	5,760
MAINTENANCE & REPAIR	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	60,426
DESIGNATED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL ADMINISTRATION	\$ -	\$ -	\$ -	\$ 253,807

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	--2006-07--	--2007-08--	--2008-09--	--2009-10--
CITY MANAGER	-	-	-	-
CITY SECRETARY	-	-	-	-
DIRECTOR OF FINANCE	-	-	-	1.00
ACCOUNTANT	-	-	-	2.00
	-	-	-	3.00



**The finance department was split out from the administration department for Fiscal Year 2009-10.

City of Buda
FY 2009-2010 Budget Preparation
Finance

	FY 09/10		
	Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES			
100.4112.510.5100 Salaries	139,235	-	139,235
Merit / Sick Time Benefit	627	-	627
100.4112.510.5102 Overtime	-	-	-
100.4112.510.5110 FICA Tax	10,699	-	10,699
100.4112.510.5111 Employee Insurance	16,123	-	16,123
100.4112.510.5112 Worker's Compensation	2,659	-	2,659
100.4112.510.5114 Retirement	17,877	-	17,877
100.4112.510.5115 Other Personnel Expenses	400	-	400
TOTAL PERSONNEL SERVICES	187,621	-	187,621
SUPPLIES & MATERIALS			
100.4112.520.5201 Operating Supplies	1,750	-	1,750
100.4112.520.5203 Computer Supplies	1,847	-	1,847
100.4112.520.5204 Postage	2,163	-	2,163
FUEL AND OIL	-	-	-
TOTAL SUPPLIES & MATERIALS	5,760	-	5,760
CONTRACTUAL SERVICES			
ADVERTISING			
100.4112.540.5401 Communication	618	-	618
100.4112.540.5403 Dues & Subscriptions	-	-	-
100.4112.540.5404 Professional Services	1,506	-	1,506
100.4112.540.5404 Professional Services	56,000	-	56,000
100.4112.540.5407 Travel / Seminars	2,197	-	2,197
100.4112.540.5408 Uniforms	105	-	105
TOTAL CONTRACTUAL SERVICES	60,426	-	60,426
CAPITAL OUTLAY			
EQUIPMENT - ELECTRONI			
TOTAL CAPITAL OUTLAY	-	-	-
TOTAL	253,807	-	253,807

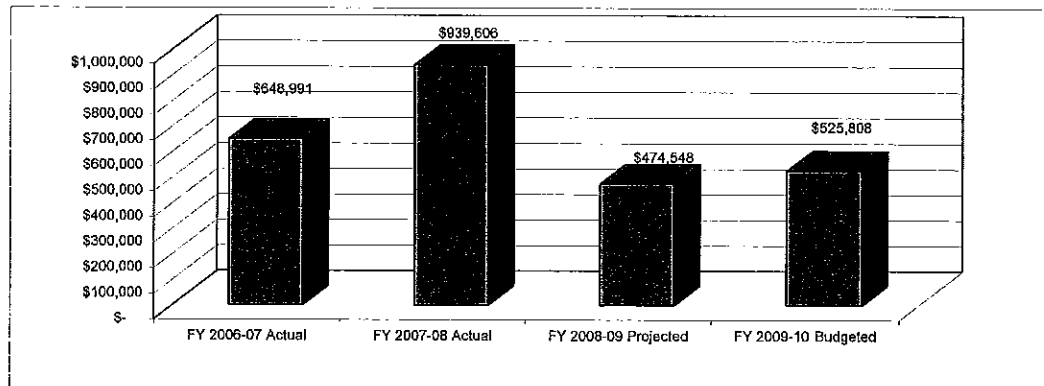
Will need to set up department codes

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
STREETS & DRAINAGE
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ 369,625	\$ 437,624	\$ 305,637	\$ 356,005
SUPPLIES & MATERIALS	31,059	41,808	25,610	33,650
MAINTENANCE & REPAIR	34,200	85,783	54,042	33,544
CONTRACTUAL SERVICES	63,378	-	-	-
DESIGNATED EXPENSES	419	93,807	89,259	102,608
CAPITAL OUTLAY	150,311	280,584	-	-
TOTAL STREETS	\$ 648,991	\$ 939,606	\$ 474,548	\$ 525,808

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Public Works Director	0.34	0.34	0.34	0.34
Field Supervisor	0.34	-	-	-
Heavy Maintenance Supervisor	0.34	0.34	0.34	-
Inspector	0.34	1.00	1.00	1.00
Shop Foreman	0.34	0.50	0.50	-
Crew Leader	0.68	1.34	1.34	1.34
Administrative Assistant	0.34	0.34	0.34	0.34
Heavy Equipment Operator	1.00	1.18	1.18	1.18
Medium Equipment Operator	0.68	1.68	1.68	1.68
Light Equipment Operator	0.68	1.00	1.00	1.00
Utility Worker	0.34	0.34	2.34	2.34
Park Maintenance	1.00	-	-	-
Animal Control Officer	1.00	1.00	1.00	1.00
	<u>7.42</u>	<u>9.06</u>	<u>11.06</u>	<u>10.22</u>



City of Buda
FY 2009-2010 Budget Preparation
Streets & Drainage

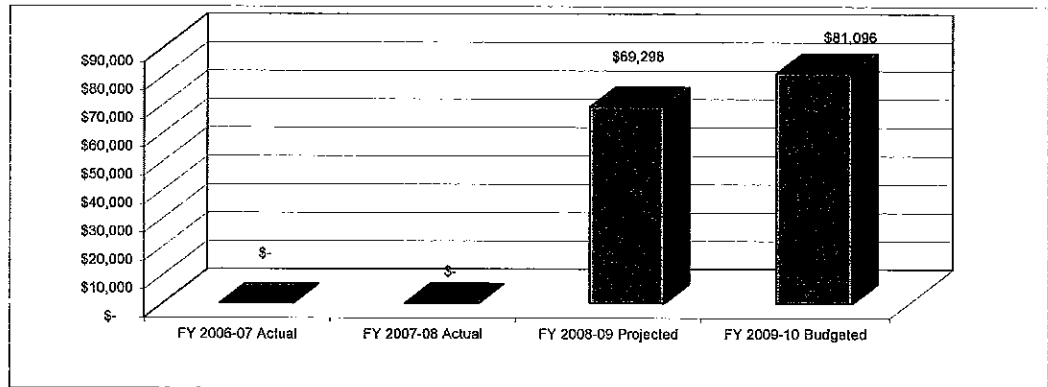
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4413.510.5100 Salaries	293,639	201,333	202,371	224,982	-	224,982
Merit / Sick Time Benefit	-	-	-	2,296	-	2,296
100.4413.510.5102 Overtime	20,457	10,083	5,500	-	-	-
100.4413.510.5110 FICA Tax	23,902	16,607	15,902	17,387	-	17,387
100.4413.510.5111 Employee Insurance	51,523	32,541	38,548	40,384	-	40,384
100.4413.510.5112 Worker's Compensation	16,291	43,950	18,362	41,753	-	41,753
100.4413.510.5114 Retirement	30,118	25,036	24,155	28,603	-	28,603
100.4413.510.5115 Other Personnel Expenses	1,694	800	800	600	-	600
TOTAL PERSONNEL SERVICES	437,624	330,350	305,637	356,005	-	356,005
SUPPLIES & MATERIALS						
100.4413.520.5200 Small Tools	4,389	1,120	875	950	-	950
100.4413.520.5201 Operating Supplies	6,341	6,195	6,195	5,500	-	5,500
100.4413.520.5203 Computer Supplies	775	475	345	300	-	300
100.4413.520.5204 Postage	820	100	695	-	-	-
100.4413.520.5205 Fuel & Oil	29,483	21,808	17,500	17,500	-	17,500
100-4413.520.5207 Chemicals	-	-	-	9,400	-	9,400
TOTAL SUPPLIES & MATERIALS	41,808	29,698	25,610	33,650	-	33,650
MAINTENANCE & REPAIR						
100.4413.530.5300 Repairs & Maintenance Build	2,404	2,500	8,500	2,469	-	2,469
100.4413.530.5301 Repairs & Maintenance Equip	16,217	-	-	-	-	-
100.4413.530.5303 Repairs & Maintenance Infra	63,583	54,562	44,542	30,075	-	30,075
100.4413.530.5304 Repairs & Maintenance Vehi	3,579	-	-	-	-	-
100.4413.530.5305 Repairs & Maintenance Traff	-	2,000	1,000	1,000	-	1,000
TOTAL MAINTENANCE & REPAIR	85,783	59,062	54,042	33,544	-	33,544
DESIGNATED EXPENSES						
100.4413.540.5400 Advertising	1,117	470	150	200	-	200
100.4413.540.5401 Communication	7,430	9,270	7,000	7,500	-	7,500
100.4413.540.5402 Contract Labor	-	1,450	-	-	-	-
100.4413.540.5403 Dues & Subscriptions	-	300	240	60	-	60
100.4413.540.5404 Professional Services	2,707	6,250	2,000	16,000	-	16,000
100.4413.540.5406 Rental of Equipment	-	2,000	1,000	1,000	-	1,000
100.4413.540.5407 Travel / Seminars	2,227	1,500	1,567	-	-	-
100.4413.540.5408 Uniforms	7,428	6,107	4,998	5,544	-	5,544
100.4413.540.5409 Utilities	72,898	72,304	72,304	72,304	-	72,304
TOTAL DESIGNATED EXPENSES	93,807	99,651	89,259	102,608	-	102,608
CAPITAL OUTLAY						
100.4413.560.5604 Equipment	257,464	-	-	-	-	-
100.4413.560.5605 Equipment Electronic	-	-	-	-	-	-
100.4413.560.5610 Furniture	-	-	-	-	-	-
Capital Outlay (Streets)	-	-	-	-	-	-
100.4413.560.5612 Vehicles	23,120	-	-	-	-	-
TOTAL CAPITAL OUTLAY	280,584	-	-	-	-	-
TOTAL	939,606	518,761	474,548	525,808	-	525,808

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
FLEET MAINTENANCE
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ -	\$ -	\$ 41,298	\$ 43,555
SUPPLIES & MATERIALS	-	-	-	2,542
MAINTENANCE & REPAIR	-	-	28,000	35,000
CONTRACTUAL SERVICES	-	-	-	-
DESIGNATED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL STREETS	\$ -	\$ -	\$ 69,298	\$ 81,096

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Shop Foreman	-	-	1.00	1.00
	-	-	1.00	1.00



** In previous years, the budget was part of the Streets & Drainage budget, and was seperated into it's own Department in FY 2008-09.

City of Buda
FY 2009-2010 Budget Preparation
Fleet Management

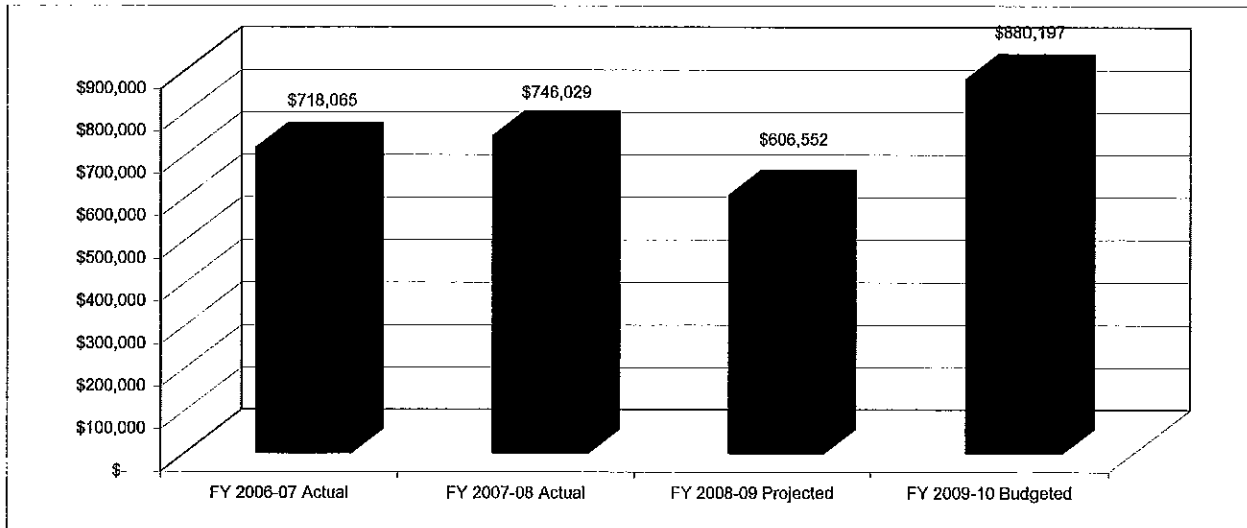
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4415.510.5100 Salaries	-	29,225	29,225	30,285	-	30,285
Merit / Sick Time Benefit	-	-	-	176	-	-
100.4415.510.5102 Overtime	-	1,200	150	-	-	-
100.4415.510.5110 FICA Taxes	-	2,328	2,299	2,330	-	2,330
100.4415.510.5111 Employee Insurance	-	4,382	4,382	5,360	-	5,360
100.4415.510.5112 Worker's Compensation	-	1,837	1,837	1,766	-	1,766
100.4415.510.5114 Retirement	-	3,405	3,405	3,814	-	3,814
100.4415.510.5115 Other Personnel Expense	-	400	-	-	-	-
TOTAL PERSONNEL SERVICES	-	42,777	41,298	43,730	-	43,555
SUPPLIES & MATERIALS						
100.4415.520.5200 Small Tools	-	-	-	2,542	-	2,542
TOTAL SUPPLIES & MATERIALS	-	-	-	2,542	-	2,542
MAINTENANCE & REPAIR						
100.4415.530.5301 Repairs & Maint - Equipment	-	25,354	14,000	14,000	-	14,000
100.4415.530.5304 Repairs & Maint - Vehicles	-	17,347	14,000	21,000	-	21,000
TOTAL MAINTENANCE & REPAIR	-	42,701	28,000	35,000	-	35,000
CONTRACTUAL SERVICES						
100.4413.540.5408 Uniforms	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
DESIGNATED EXPENSES						
OPERATING CAPITAL	-	-	-	-	-	-
TOTAL DESIGNATED EXPENSES	-	-	-	-	-	-
CAPITAL OUTLAY						
EQUIPMENT	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	-	85,478	69,298	81,272	-	81,096

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
ENGINEERING & PLANNING
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ 169,458	\$ 210,590	\$ 196,761	\$ 314,327
SUPPLIES & MATERIALS	5,396	6,170	4,100	6,525
MAINTENANCE & REPAIR	285	644	-	-
CONTRACTUAL SERVICES	-	-	-	-
DESIGNATED EXPENSES	540,190	528,625	405,691	559,345
CAPITAL OUTLAY	2,736	-	-	-
TOTAL ENGINEERING & PLANNING	\$ 718,065	\$ 746,029	\$ 606,552	\$ 880,197

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
ENGINEER	1	1	1	1
DIRECTOR OF PLANNING	1	1	-	1
PLANNING COORDINATOR	-	-	-	-
CODE ENFORCEMENT	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1	1
TOTAL FTEs	4	4	3	4



City of Buda
FY 2009-2010 Budget Preparation
Engineering & Planning

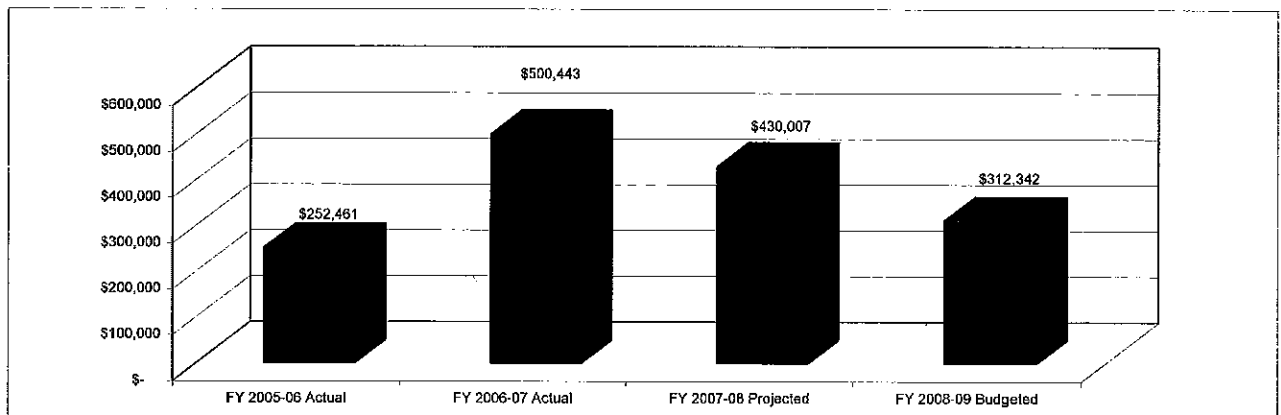
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4314.510.5100 Salaries	155,227	150,572	151,984	150,712	90,000	240,712
Merit / Sick Time Benefit	-	-	-	803	-	803
100.4314.510.5102 Overtime	2,042	-	450	-	-	-
100.4314.510.5110 FICA Tax	11,716	11,525	11,627	11,625	6,885	18,510
100.4314.510.5111 Employee Insurance	20,051	13,716	13,716	16,123	5,374	21,497
100.4314.510.5112 Worker's Compensation	6,315	1,406	1,324	1,335	333	1,668
100.4314.510.5114 Retirement	15,239	17,546	17,661	19,401	11,336	30,737
100.4314.510.5115 Other Personnel Expenses	-	400	-	400	-	400
TOTAL PERSONNEL SERVICES	210,590	195,165	196,761	200,399	113,928	314,327
SUPPLIES & MATERIALS						
100.4314.520.5201 Operating Supplies	2,295	2,150	2,000	2,400	-	2,400
100.4314.520.5203 Computer Supplies	233	650	800	1,100	-	1,100
100.4314.520.5204 Postage	283	600	200	225	-	225
100.4314.520.5205 Fuel & Oil	3,359	4,800	1,300	2,800	-	2,800
TOTAL SUPPLIES & MATERIALS	6,170	8,200	4,100	6,525	-	6,525
MAINTENANCE & REPAIR						
100.4314.530.5304 Repairs & Maintenance Vehi	644	-	-	-	-	-
TOTAL MAINTENANCE & REPAIR	644	-	-	-	-	-
DESIGNATED EXPENSES						
100.4314.540.5400 Advertising	103	-	-	-	-	-
100.4314.540.5403 Dues & Subscriptions	283	3,730	458	820	-	820
100.4314.540.5404 Professional Services	518,318	407,133	397,133	393,917	150,000	543,917
100.4314.540.5406 Rental of Equipment	6,356	6,000	6,000	6,000	-	6,000
100.4314.540.5407 Travel / Seminars	2,939	4,754	1,800	3,200	-	3,200
100.4314.540.5408 Uniforms	626	494	300	748	-	748
OPERATING CAPITAL	-	-	-	-	4,660	4,660
TOTAL DESIGNATED EXPENSES	528,625	422,111	405,691	404,685	154,660	559,345
CAPITAL OUTLAY						
EQUIPMENT - ELECTRONI	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	746,029	625,476	606,552	611,609	268,588	880,197

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
PARKS & RECREATION
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ 155,956	\$ 281,516	\$ 284,301	\$ 227,629
SUPPLIES & MATERIALS	12,287	28,720	27,650	20,904
MAINTENANCE & REPAIR	7,336	36,626	8,000	13,384
CONTRACTUAL SERVICES	44,354	69,693	66,856	50,425
DESIGNATED EXPENSES	518	-	-	-
CAPITAL OUTLAY	32,009	83,888	43,200	-
TOTAL PARKS & RECREATION	\$ 252,461	\$ 500,443	\$ 430,007	\$ 312,342

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Parks & Recreation Director	1	1	1	1
Recreation Programmer	-	1	1	-
Parks Crew Leader	-	1	1	1
Park Maintenance	2	6	5	5
	<u>3</u>	<u>9</u>	<u>8</u>	<u>7</u>
2 Seasonal Part - Time (April - September)	-	-	1	1



City of Buda
FY 2009-2010 Budget Preparation
Parks & Recreation

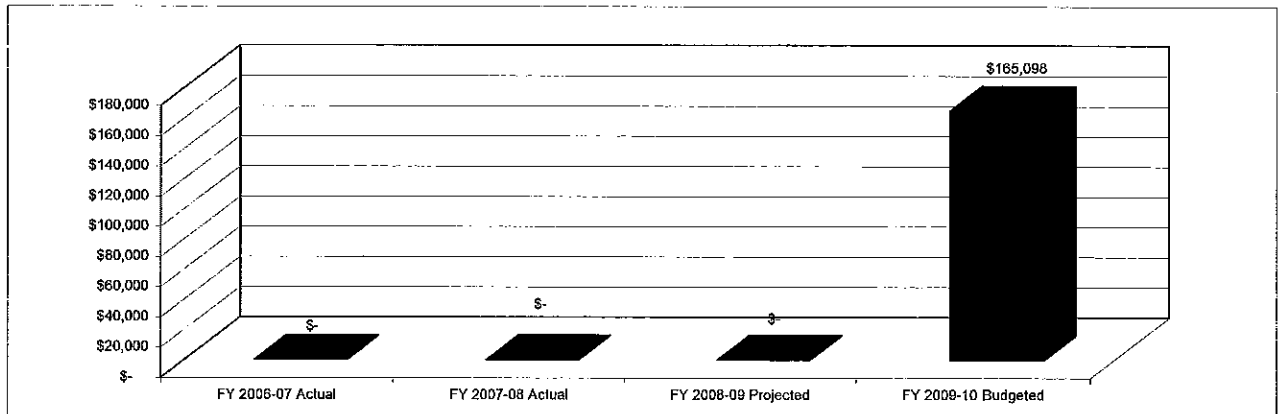
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4815.510.5100 Salaries	195,475	238,392	199,916	197,304	(40,981)	156,323
Merit / Sick Time Benefit	-	-	-	1,400	-	1,400
100.4815.510.5102 Overtime	4,882	9,000	4,500	2,000	-	2,000
100.4815.510.5110 FICA Tax	14,678	18,925	15,638	15,622	(3,135)	12,487
100.4815.510.5111 Employee Insurance	31,958	33,372	31,122	29,559	(5,374)	24,184
100.4815.510.5112 Worker's Compensation	14,814	14,399	8,672	10,210	-	10,210
100.4815.510.5114 Retirement	19,512	26,275	23,753	25,720	(5,295)	20,425
100.4815.510.5115 Other Personnel Expenses	197	1,200	700	600	-	600
TOTAL PERSONNEL SERVICES	281,516	341,563	284,301	282,414	(54,785)	227,629
SUPPLIES & MATERIALS						
100.4815.520.5200 Small Tools	3,439	2,500	2,500	2,600	-	2,600
100.4815.520.5201 Operating Supplies	12,555	1,125	1,800	1,300	-	1,300
100.4815.520.5202 Maintenance Supplies	-	19,750	13,000	9,381	-	9,381
100.4815.520.5203 Computer Supplies	2,381	800	1,850	2,531	-	2,531
100.4815.520.5204 Postage	1,150	2,500	2,500	2,592	-	2,592
100.4815.520.5205 Fuel & Oil	9,195	9,375	6,000	5,100	-	5,100
TOTAL SUPPLIES & MATERIALS	28,720	36,050	27,650	20,904	-	20,904
MAINTENANCE & REPAIR						
100.4815.530.5300 Repairs & Maintenance Build	1,825	-	-	-	-	-
100.4815.530.5301 Repairs & Maintenance Equip	4,145	3,500	3,000	3,384	-	3,384
100.4815.530.5302 Repairs & Maintenance Facil	29,995	10,000	5,000	10,000	-	10,000
100.4815.530.5304 Repairs & Maintenance Vehi	661	-	-	-	-	-
TOTAL MAINTENANCE & REPAIR	36,626	13,500	8,000	13,384	-	13,384
DESIGNATED SERVICES						
100.4815.540.5400 Advertising	1,237	8,000	6,000	5,991	-	5,991
100.4815.540.5401 Communication	3,494	2,350	4,350	4,970	-	4,970
100.4815.540.5403 Dues & Subscriptions	6,188	1,400	1,400	728	-	728
100.4815.540.5404 Professional Services	12,112	-	-	-	-	-
100.4815.540.5406 Rental of Equipment	1,700	1,500	3,450	1,740	-	1,740
100.4815.540.5407 Travel / Seminars	2,194	4,200	4,200	4,132	(1,410)	2,722
100.4815.540.5408 Uniforms	2,825	2,626	2,626	2,375	-	2,375
100.4815.540.5409 Utilities	7,659	15,150	15,150	18,600	-	18,600
100.4815.540.5410 Recreation Events	33,521	32,000	29,680	13,300	-	13,300
100.4815.540.5425 Operating Capital	-	-	-	-	-	-
REIMBURSEMENT/ALLOWAN	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	69,693	67,226	66,856	51,835	(1,410)	50,425
CAPITAL OUTLAY						
100.4815.560.5600 Building & Fixtures	-	-	-	-	-	-
100.4815.560.5604 Equipment	47,690	36,000	38,700	-	-	-
100.4815.560.5605 Equipment Electronic	-	-	-	-	-	-
100.4815.560.5609 Facilities	-	-	4,500	-	-	-
100.4815.560.5612 Vehicles	36,198	-	-	-	-	-
TOTAL CAPITAL OUTLAY	83,888	36,000	43,200	-	-	-
TOTAL	500,443	494,339	430,007	368,537	(56,195)	312,342

CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
SPORTSPLEX PARK
Fiscal Year 2009/10 Proposed Budget

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ 96,743
SUPPLIES & MATERIALS	-	-	-	6,246
MAINTENANCE & REPAIR	-	-	-	55,324
CONTRACTUAL SERVICES	-	-	-	6,786
DESIGNATED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL PARKS & RECREATION	\$ -	\$ -	\$ -	\$ 165,098

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Parks & Recreation Director	-	-	-	-
Parks & Recreation Assistant Director	-	-	-	0.25
Recreation Programmer	-	-	-	-
Parks Crew Leader	-	-	-	0.25
Park Maintenance	-	-	-	2.00
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2.50</u>



The Buda Sportsplex opened in FY 2008-09 and was split out as it's own department for Fiscal Year 2009-10.

City of Buda
FY 2009-2010 Budget Preparation
Sportsplex Park

	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4815.510.5100 Salaries	-	-	-	64,485	-	64,485
Long/Sick Time Benefit	-	-	-	552	-	552
100.4815.510.5102 Overtime	-	-	-	1,000	-	1,000
100.4815.510.5110 FICA Tax	-	-	-	5,052	-	5,052
100.4815.510.5111 Employee Insurance	-	-	-	13,436	-	13,436
100.4815.510.5112 Worker's Compensation	-	-	-	3,302	-	3,302
100.4815.510.5114 Retirement	-	-	-	8,317	-	8,317
100.4815.510.5115 Other Personnel Expenses	-	-	-	600	-	600
TOTAL PERSONNEL SERVICES	-	-	-	96,743	-	96,743
SUPPLIES & MATERIALS						
100.4815.520.5200 Small Tools	-	-	-	1,000	-	1,000
100.4815.520.5201 Operating Supplies	-	-	-	500	-	500
100.4815.520.5202 Maintenance Supplies	-	-	-	1,500	-	1,500
100.4815.520.5203 Computer Supplies	-	-	-	1,750	-	1,750
100.4815.520.5204 Postage	-	-	-	1,296	-	1,296
100.4815.520.5205 Fuel & Oil	-	-	-	1,200	-	1,200
TOTAL SUPPLIES & MATERIALS	-	-	-	6,246	-	6,246
MAINTENANCE & REPAIR						
100.4815.530.5300 Repairs & Maintenance Build	-	-	-	-	-	-
100.4815.530.5301 Repairs & Maintenance Equip	-	-	-	-	-	-
100.4815.530.5302 Repairs & Maintenance Facil	-	-	-	55,324	-	55,324
100.4815.530.5304 Repairs & Maintenance Vehi	-	-	-	-	-	-
TOTAL MAINTENANCE & REPAIR	-	-	-	55,324	-	55,324
DESIGNATED SERVICES						
100.4815.540.5400 Advertising	-	-	-	897	-	897
100.4815.540.5401 Communication	-	-	-	840	-	840
100.4815.540.5403 Dues & Subscriptions	-	-	-	163	-	163
100.4815.540.5404 Professional Services	-	-	-	-	-	-
100.4815.540.5406 Rental of Equipment	-	-	-	440	-	440
100.4815.540.5407 Travel / Seminars	-	-	-	1,490	-	1,490
100.4815.540.5408 Uniforms	-	-	-	1,156	-	1,156
100.4815.540.5409 Utilities	-	-	-	1,800	-	1,800
100.4815.540.5410 Recreation Events	-	-	-	-	-	-
100.4815.540.5425 Operating Capital	-	-	-	-	-	-
REIMBURSEMENT/ALLOWAN	-	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	-	-	-	6,786	-	6,786
CAPITAL OUTLAY						
100.4815.560.5600 Building & Fixtures	-	-	-	-	-	-
100.4815.560.5604 Equipment	-	-	-	-	-	-
100.4815.560.5605 Equipment Electronic	-	-	-	-	-	-
100.4815.560.5609 Facilities	-	-	-	-	-	-
100.4815.560.5612 Vehicles	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	-	-	-	165,098	-	165,098

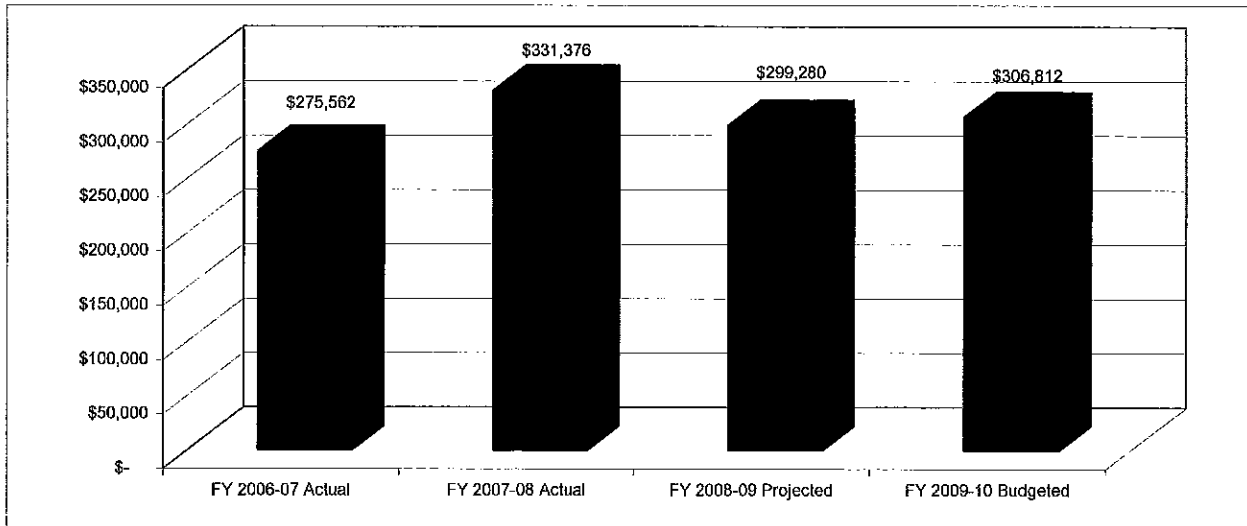
New Department will need to be set up

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
LIBRARY
FISCAL YEAR 2009-10 PROPOSED BUDGET**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ 219,173	\$ 249,184	\$ 246,043	\$ 250,307
SUPPLIES & MATERIALS	6,630	9,638	8,550	9,327
MAINTENANCE & REPAIR	2,466	4,344	3,000	3,000
CONTRACTUAL SERVICES	14,096	-	-	-
DESIGNATED EXPENSES	848	16,149	13,375	19,178
CAPITAL OUTLAY	32,349	52,061	28,313	25,000
TOTAL LIBRARY	\$ 275,562	\$ 331,376	\$ 299,280	\$ 306,812

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
LIBRARY DIRECTOR	1.00	1.00	1.00	1.00
CIRCULATION COORDINATOR	2.00	2.00	2.00	2.00
YOUTH COORDINATOR	1.00	1.00	1.00	1.00
ADMIN ASSISTANT CIRCULATION COORDINATOR	1.00	1.00	1.00	1.00
PART-TIME LIBRARIAN	-	-	-	-
JANITOR (PART-TIME)	0.25	-	-	-
TOTAL FTEs	5.25	5.00	5.00	5.00



City of Buda
FY 2009-2010 Budget Preparation
Library

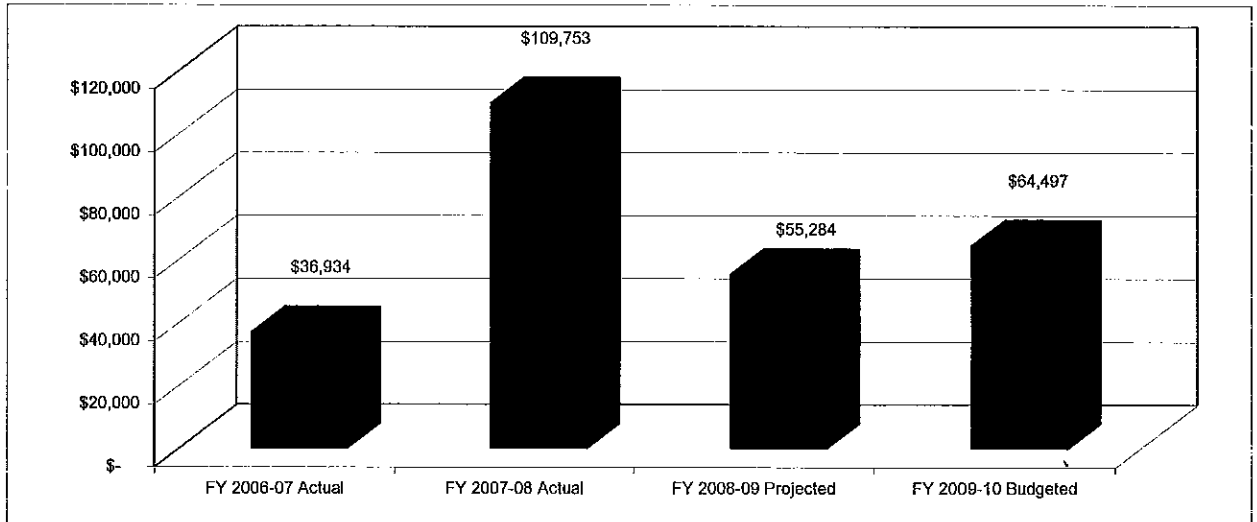
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4216.510.5100 Salaries	185,748	182,895	184,966	183,087	-	183,087
Merit/Sick Time Benefit	-	-	-	879	-	879
100.4216.510.5110 FICA Tax	13,660	13,992	14,150	14,081	-	14,081
100.4216.510.5111 Employee Insurance	28,204	23,388	23,388	26,597	-	26,597
100.4216.510.5112 Worker's Compensation	4,060	1,573	1,491	1,494	-	1,494
100.4216.510.5114 Retirement	17,512	21,309	22,048	23,769	-	23,769
100.4216.510.5115 Other Personnel Expenses	-	400	-	400	-	400
TOTAL PERSONNEL SERVICES	249,184	243,557	246,043	250,307	-	250,307
SUPPLIES & MATERIALS						
100.4216.520.5201 Operating Supplies	5,001	4,140	4,000	4,000	-	4,000
100.4216.520.5203 Computer Supplies	3,381	3,250	3,250	3,250	-	3,250
100.4216.520.5204 Postage	1,256	1,300	1,300	2,077	-	2,077
TOTAL SUPPLIES & MATERIALS	9,638	8,690	8,550	9,327	-	9,327
MAINTENANCE & REPAIR						
100.4216.530.5300 Repairs & Maintenance Build	4,344	3,487	3,000	3,000	-	3,000
TOTAL MAINTENANCE & REPAIR	4,344	3,487	3,000	3,000	-	3,000
DESIGNATED SERVICES						
100.4216.540.5400 Advertising	684	800	500	500	-	500
100.4216.540.5401 Communication	690	700	800	780	-	780
100.4216.540.5402 Contract Labor	1,950	2,400	2,400	2,337	1,250	3,587
100.4216.540.5403 Dues & Subscriptions	782	1,155	400	890	-	890
100.4216.540.5406 Rental of Equipment	2,653	2,496	2,525	2,571	-	2,571
100.4216.540.5407 Travel / Seminars	2,885	2,800	250	1,900	-	1,900
100.4216.540.5409 Utilities	6,505	7,000	6,500	7,000	-	7,000
TOTAL DESIGNATED SERVICES	16,149	17,351	13,375	17,928	1,250	19,178
CAPITAL OUTLAY						
100.4216.560.5600 Building & Fixtures	21,953	-	-	-	-	-
100.4216.560.5605 Equipment Electronic	-	-	813	-	-	-
100.4216.560.5610 Furniture	-	8,000	2,500	-	-	-
100.4216.560.5614 Adult & Young Adult Books	14,835	14,000	14,000	14,000	-	14,000
100.4216.560.5615 Audiovisual Items	8,445	4,500	4,500	6,000	-	6,000
100.4216.560.5616 Children's Books	5,971	6,500	6,500	5,000	-	5,000
TOTAL CAPITAL OUTLAY	52,061	33,000	28,313	25,000	-	25,000
TOTAL	331,376	306,085	299,280	305,562	1,250	306,812

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
MUNICIPAL COURT
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ 24,504	\$ 40,996	\$ 51,904	\$ 60,120
SUPPLIES & MATERIALS	2,693	1,035	1,784	1,200
MAINTENANCE & REPAIR	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	-
DESIGNATED EXPENSES	-	67,722	1,596	3,177
CAPITAL OUTLAY	9,737	-	-	-
TOTAL PUBLIC SAFETY	\$ 36,934	\$ 109,753	\$ 55,284	\$ 64,497

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Municipal Court Clerk	1	1	1	1
Municipal Judge	0.25	0	0	0.25
	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>

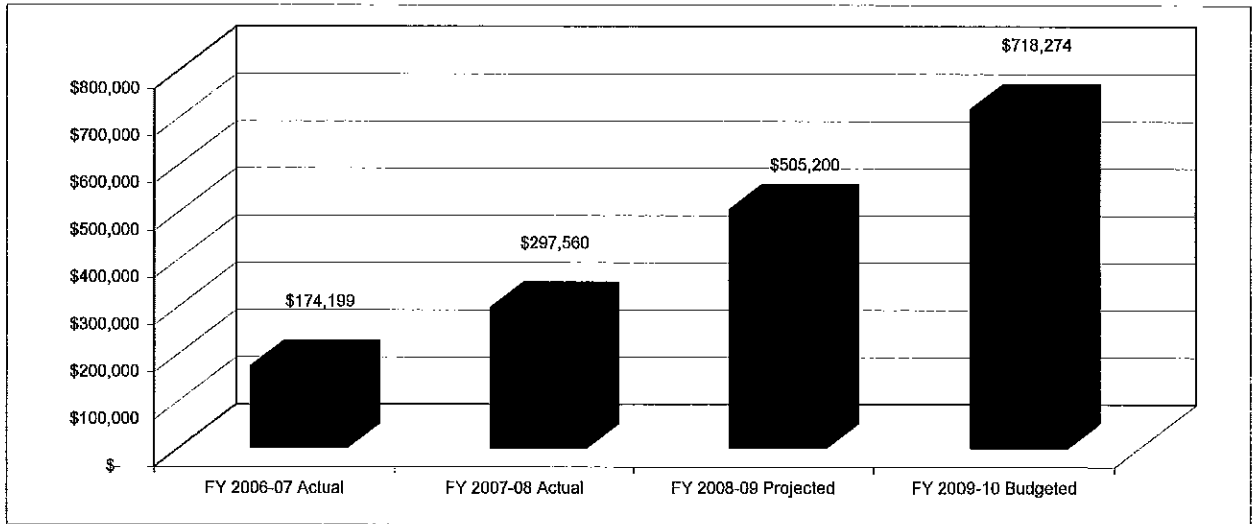


**City of Buda
FY 2009-2010 Budget Preparation
Municipal Court**

	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Current Expenditures	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES							
100.4518.510.5100 Salaries	28,272	36,400	31,139	38,856	44,242	-	44,242
Merit / Sick Time Benefit	-	-	-	-	176	-	176
100.4518.510.5110 FICA Tax	1,943	2,786	2,212	2,972	3,398	-	3,398
100.4518.510.5111 Employee Insurance	5,764	4,572	3,469	4,572	5,374	-	5,374
100.4518.510.5112 Worker's Compensation	2,200	856	774	856	813	-	813
100.4518.510.5114 Retirement	2,817	4,248	2,531	4,248	5,717	-	5,717
100.4518.510.5115 Other Personnel Expenses	-	400	300	400	400	-	400
TOTAL PERSONNEL SERVICES	40,996	49,262	40,454	51,904	60,120	-	60,120
SUPPLIES & MATERIALS							
100.4518.520.5201 Operating Supplies	972	2,400	210	1,400	500	-	500
100.4518.520.5203 Computer Supplies	-	284	-	284	200	-	200
100.4518.520.5204 Postage	63	250	5	100	500	-	500
TOTAL SUPPLIES & MATERIALS	1,035	2,934	215	1,784	1,200	-	1,200
DESIGNATED EXPENSES							
100.4518.540.5402 Contract Labor	-	-	-	-	-	-	-
100.4518.540.5403 Dues & Subscriptions	148	196	36	198	131	-	131
100.4518.540.5404 Professional Services	64,958	2,456	-	-	1,556	-	1,556
100.4518.540.5407 Travel / Seminars	513	1,400	1,193	1,400	1,300	-	1,300
100.4518.540.5425 Operating Capital	2,107	-	-	-	160	-	160
UNIFORMS	-	-	-	-	30	-	30
TOTAL DESIGNATED EXPENSES	67,722	4,052	1,229	1,596	3,177	-	3,177
CAPITAL OUTLAY							
EQUIPMENT - SOFTWARE	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
TOTAL	109,753	56,248	41,899	55,284	64,497	-	64,497

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
PUBLIC SAFETY
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	-	-	-	-
MAINTENANCE & REPAIR	-	-	-	-
CONTRACTUAL SERVICES	174,199	297,560	505,200	718,274
DESIGNATED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL PUBLIC SAFETY	\$ 174,199	\$ 297,560	\$ 505,200	\$ 718,274



City of Buda
FY 2009-2010 Budget Preparation
Public Safety

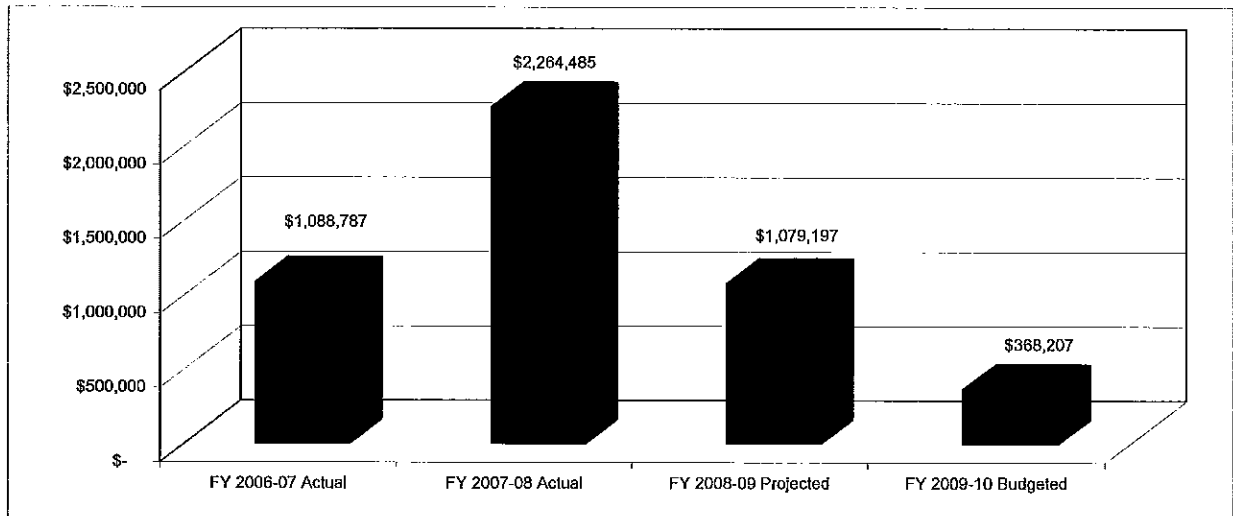
	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4518.510.5100 Salaries	-	-	-	-	-	-
100.4518.510.5110 FICA Tax	-	-	-	-	-	-
100.4518.510.5111 Employee Insurance	-	-	-	-	-	-
100.4518.510.5112 Worker's Compensation	-	-	-	-	-	-
100.4518.510.5114 Retirement	-	-	-	-	-	-
100.4518.510.5115 Other Personnel Expenses	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
SUPPLIES & MATERIALS						
100.4518.520.5201 Operating Supplies	-	-	-	-	-	-
100.4518.520.5203 Computer Supplies	-	-	-	-	-	-
100.4518.520.5204 Postage	-	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	-	-	-	-	-	-
CONTRACTUAL SERVICES						
100.4518.540.5402 Contract Labor	297,560	505,200	505,200	724,074	(5,800)	718,274
TOTAL CONTRACTUAL SERVICES	297,560	505,200	505,200	724,074	(5,800)	718,274
DESIGNATED EXPENSES						
OPERATING CAPITAL	-	-	-	-	-	-
TOTAL DESIGNATED EXPENSES	-	-	-	-	-	-
CAPITAL OUTLAY						
EQUIPMENT - SOFTWARE	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	297,560	505,200	505,200	724,074	(5,800)	718,274

**CITY OF BUDA, TEXAS
GENERAL FUND REVENUES
NON-DEPARTMENTAL
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ -	\$ 6,214.00	\$ 37,095	\$ 36,530
SUPPLIES & MATERIALS	54,444	59,675	39,484	13,207
MAINTENANCE & REPAIR	4,524	48,928	5,600	2,017
CONTRACTUAL SERVICES	203,427	-	-	0
DESIGNATED EXPENSES	815,979	962,180	821,063	316,453
CAPITAL OUTLAY	10,414	1,187,488	175,954	0
TOTAL NON-DEPARTMENTAL	\$ 1,088,787	\$ 2,264,485	\$ 1,079,197	\$ 368,207

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Custodian	-	1	0.50	0.25
Senior Van Driver	-	-	0.50	0.50
	-	1.00	1.00	0.75



**Solid Waste was removed from the Non-Department budget and an enterprise fund was created for this function.

City of Buda
FY 2009-2010 Budget Preparation
Non-Departmental

	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
100.4119.510.5100 Salaries	4,914	37,294	34,145	33,606	-	33,606
Merit / Sick Time Benefit	-	-	-	176	-	176
100.4119.510.5110 FICA Tax	119	2,853	2,612	2,584	-	2,584
100.4119.510.5111 Employee Insurance	-	-	25	-	-	-
100.4119.510.5112 Worker's Compensation	1,179	173	173	164	-	164
100.4119.510.5114 Retirement	-	-	-	-	-	-
100.4119.510.5115 Other Personnel Expenses	2	400	140	-	-	-
TOTAL PERSONNEL SERVICES	6,214	40,720	37,095	36,530	-	36,530
SUPPLIES & MATERIALS						
100.4119.520.5201 Operating Supplies	36,210	25,836	25,836	9,153	-	9,153
100.4119.520.5203 Computer Supplies	15,203	570	-	1,564	-	1,564
100.4119.520.5204 Postage	4,893	12,158	12,158	606	-	606
100.4119.520.5205 Fuel & Oil	3,369	3,374	1,490	1,884	-	1,884
SPECIAL CITY PROJECTS	-	-	-	-	-	-
TOTAL SUPPLIES & MATERIALS	59,675	41,938	39,484	13,207	-	13,207
MAINTENANCE & REPAIR						
100.4119.530.5300 Repairs & Maintenance Build	8,138	5,600	5,600	1,752	-	1,752
100.4119.530.5302 Repairs & Maintenance Facil	39,951	-	-	265	-	265
100.4119.530.5304 Repairs & Maintenance Vehi	839	-	-	-	-	-
TOTAL MAINTENANCE & REPAIR	48,928	5,600	5,600	2,017	-	2,017
CONTRACTUAL SERVICES						
TOTAL CONTRACTUAL SERVICES	-	-	-	-	-	-
DESIGNATED EXPENSES						
100.4119.540.5400 Advertising	10,605	7,850	5,300	3,925	-	3,925
100.4119.540.5401 Communication	31,336	30,913	30,913	30,925	-	30,925
100.4119.540.5403 Dues & Subscriptions	3,218	3,548	3,548	2,473	-	2,473
100.4119.540.5404 Professional Services	725,321	621,186	621,186	111,094	-	111,094
100.4119.540.5405 Reimbursement / Allowance	32	-	2,165	-	-	-
100.4119.540.5406 Rental of Equipment	14,517	18,584	18,584	4,800	-	4,800
100.4119.540.5407 Travel / Seminars	508	140	-	3,625	-	3,625
100.4119.540.5408 Uniforms	32	557	1,146	320	-	320
100.4119.540.5409 Utilities	13,040	18,704	16,400	16,400	-	16,400
100.4119.540.5419 Facilities Insurance	9,976	19,945	4,364	19,945	-	19,945
100.4119.540.5425 Operating Capital	915	-	-	-	-	-
100.4119.540.5427 Contingency	1,791	-	-	-	-	-
Early Childhood Intervention	-	-	-	1,000	-	1,000
100.4119.540.5430 Budafest	2,000	-	15	-	-	-
100.4119.540.5431 CAMPO	-	3,000	3,000	3,000	-	3,000
100.4119.540.5432 CASA	3,000	3,000	3,000	3,000	-	3,000
100.4119.540.5434 Fire Department	-	-	-	-	-	-
100.4119.540.5436 Hays County Caldwell Women'	4,340	4,340	4,340	3,500	-	3,500
100.4119.540.5437 Onion Creek Senior Citizens	2,500	2,500	2,500	2,500	-	2,500
100.4119.540.5449 Bond Handling Fees	10,000	-	-	-	-	-
100.4119.540.5450 Capital Lease Interest	11,632	8,448	21,541	5,651	-	5,651
100.4119.540.5451 Capital Lease Principle	95,709	64,285	45,847	67,081	-	67,081
100.4119.540.5452 Notes Interest	15,599	-	26,145	11,870	-	11,870
100.4119.540.5453 Notes Principle	6,109	-	11,069	25,345	-	25,345
TOTAL DESIGNATED EXPENSES	962,180	807,000	821,063	316,453	-	316,453
CAPITAL OUTLAY						
100.4119.560.5600 Building & Fixtures	-	56,780	150,000	-	-	-
100.4119.560.5601 Capital Improvements	-	-	14	-	-	-
100.4119.560.5605 Equipment Electronic	13,850	-	-	-	-	-
100.4119.560.5607 Equipment Software	172,062	-	25,940	-	-	-
100.4119.560.5609 Facilities	458,736	-	-	-	-	-
100.4119.560.5618 Transfer Out	542,840	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,187,488	56,780	175,954	-	-	-
TOTAL	2,264,485	952,038	1,079,197	368,207	-	368,207



SOLID WASTE FUND

City of Buda
Fund Balance Projection
FY 2009-10

Solid Waste Fund

Projected Beginning Fund Balance (10-1-2009)		\$	-
Projected FY 2009-10 Revenues & Funds Transfer	\$ 655,676		
Proposed FY 2009-10 Expenditures			
Solid Waste	<u>\$ 524,541</u>		
Total O&M Expenditures	<u>\$ (524,541)</u>		
Revenues in Excess of O&M Expenditures	\$ 131,135		
Capital Outlay	<u>\$ -</u>		
FY 2009-10 Budget Impact on Fund Balance		<u>\$ 131,135</u>	
Estimated Ending Fund Balance FY 2009-10		\$ 131,135	
Minimum Fund Balance Required (3 months O&M Budget)	(a)	<u>\$ 131,135</u>	
Estimated Fund Balance in Excess of Minimum Required		<u><u>\$ -</u></u>	

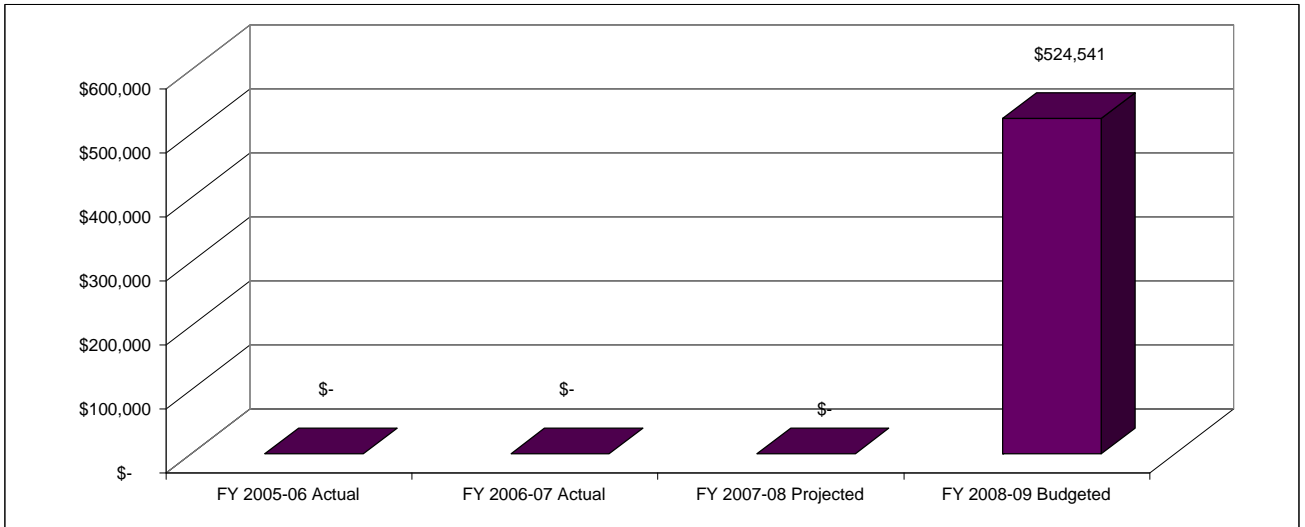
(a) City policy requires a minimum unreserved fund balance equal to at least three months of operating expenditures. For the Proposed FY 2009-10 Budget, the minimum fund balance required is \$131,135. The estimated fund balance at the end of FY 2009-10 is 3 months of operating expenditures.

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 PROPOSED BUDGET
ENTERPRISE FUND - SOLID WASTE
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-07	2007-08	-----2008-2009-----		-----2009-2010-----		
	Actual	Actual	Current Budget	Projected Year End	Base Budget	New Requests	Proposed Budget
BEGINNING FUND BALANCE							
UNRESERVED, UNDESIGNATED	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-	-	-
UNRESERVED, DESIGNATED	-	-	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
FEES & CHARGES							
SOLID WASTE USER CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 527,805	\$ -	\$ 527,805
TOTAL FEES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 527,805	\$ -	\$ 527,805
MISCELLANEOUS							
Utilities Late Fee/Penalty	\$ -	\$ -	\$ -	\$ -	\$ 14,200	-	\$ 14,200
Contributed Capital (Transfer in from General Fund)					113,521	-	113,521
Miscellaneous	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 127,721	\$ -	\$ 127,721
INTEREST							
INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 150		\$ 150
TOTAL INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 150
TOTAL WATER FUND REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 655,676	0	\$ 655,676
EXPENDITURES	-	-	-	-	524,541	-	524,541
ENDING FUND BALANCE:							
UNRESERVED, UNDESIGNATED	\$ -	\$ -	\$ -	\$ -	\$ 131,135	\$ -	\$ 131,135
CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-	-	-
UNRESERVED, DESIGNATED	-	-	-	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 131,135	\$ -	\$ 131,135
IDEAL FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 131,135	\$ -	\$ 131,135
ADJUSTED IDEAL FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 131,135	\$ -	\$ 131,135
OVER / (UNDER) IDEAL FUND BALANCE	\$ -	\$ -	\$ -	\$ -	-	-	-

**CITY OF BUDA, TEXAS
ENTERPRISE FUNDS
SOLID WASTE FUND
Fiscal Year 2009/10 Proposed Budget**

Description	--2006-07--	--2007-08--	--2008-09--	--2009-10--
	Actual	Actual	Projected Year-End	Proposed Budget
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -
SUPPLIES & MATERIALS	-	-	-	-
MAINTENANCE & REPAIR	-	-	-	-
CONTRACTUAL SERVICES	-	-	-	524,541
DESIGNATED EXPENSES	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ 524,541



The solid waste service is contracted out and will be an enterprise fund starting in Fiscal Year 2009-10. Prior to FY 2009-10 it was a function of the General Fund.



WATER FUND

The Water Fund is one of the two enterprise funds that the City of Buda utilizes in accounting for services provided to citizens. The Governmental Accounting Standards Board *Codification*, Section 1300.104, states that “the enterprise fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance public policy, management control, accountability, or other purposes.” These funds are not required by GASB, but are permitted.

The City of Buda’s Water Fund accounts for all expenses incurred and revenues earned in the process of providing water to the public.

City of Buda
Fund Balance Projection
FY 2009-10

Water Fund

Projected Beginning Fund Balance (10-1-2009)		\$ 1,320,158
Projected FY 2009-10 Revenues	\$ 1,621,662	
Proposed FY 2009-10 Expenditures		
Water	<u>\$ 1,538,360</u>	
Total O&M Expenditures	<u>\$(1,401,346)</u>	
Revenues in Excess of O&M Expenditures	\$ 220,316	
Capital Outlay	<u>\$ (137,014)</u>	
FY 2009-10 Budget Impact on Fund Balance		<u>\$ 83,302</u>
Estimated Ending Fund Balance FY 2009-10		\$ 1,403,459
Minimum Fund Balance Required (3 months O&M Budget)	(a)	<u>\$ 384,590</u>
Estimated Fund Balance in Excess of Minimum Required		<u><u>\$ 1,018,869</u></u>

(a) City policy requires a minimum unreserved fund balance equal to at least three months of operating expenditures. For the Proposed FY 2009-10 Budget, the minimum fund balance required is \$384,590. The estimated fund balance at the end of FY 2009-10 is 10.95 months of operating expenditures.

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 PROPOSED BUDGET
ENTERPRISE FUND - WATER
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-07	2007-08	-----2008-2009-----		-----2009-2010-----		
	Actual	Actual	Current Budget	Projected Year End	Base Budget	New Requests	Proposed Budget
BEGINNING FUND BALANCE							
UNRESERVED, UNDESIGNATED CAPITAL IMPROVEMENT RESERVE	\$ 528,240	\$ 879,797	\$ 1,257,087	\$ 1,146,874	\$ 1,320,158	-	\$ 1,320,158
UNRESERVED, DESIGNATED	-	-	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ 528,240	\$ 879,797	\$ 1,257,087	\$ 1,146,874	\$ 1,320,158	-	\$ 1,320,158
FEES & CHARGES							
WATER USER CHARGES	\$ 890,957	\$ 1,232,615	\$ 1,321,027	\$ 1,321,027	\$ 1,435,590	\$ -	\$ 1,435,590
WATER TAP FEES	74,839	102,455	73,312	64,212	72,657	-	72,657
WATER METER FEES	48,453	70,828	54,362	55,170	53,475	-	53,475
TURN ON FEES	12,175	12,737	4,932	23,600	5,413	-	5,413
BSEACD	-	-	-	-	-	-	-
TOTAL FEES & CHARGES	\$ 1,026,424	\$ 1,418,635	\$ 1,453,633	\$ 1,464,009	\$ 1,567,135	\$ -	\$ 1,567,135
MISCELLANEOUS							
Utilities Late Fee / Penalty	\$ -	\$ 9,072	\$ 77,072	\$ 75,041	\$ 43,072	\$ -	\$ 43,072
Miscellaneous (Loan Proceeds)	-	-	575,000	575,000	-	-	-
TOTAL MISCELLANEOUS	\$ -	\$ 9,072	\$ 652,072	\$ 650,041	\$ 43,072	\$ -	\$ 43,072
INTEREST							
INTEREST	\$ 104,833	\$ 17,876	\$ 9,656	\$ 12,104	\$ 11,455	\$ -	\$ 11,455
TOTAL INTEREST	\$ 104,833	\$ 17,876	\$ 9,656	\$ 12,104	\$ 11,455	\$ -	\$ 11,455
TOTAL WATER FUND REVENUES	\$ 1,131,257	\$ 1,445,583	\$ 2,115,361	\$ 2,126,154	\$ 1,621,662	\$ -	\$ 1,621,662
EXPENDITURES	779,700	1,178,506	2,062,291	1,952,870	1,538,360	-	1,538,360
ENDING FUND BALANCE:							
UNRESERVED, UNDESIGNATED CAPITAL IMPROVEMENT RESERVE	\$ 879,797	\$ 1,146,874	\$ 1,310,157	\$ 1,320,158	\$ 1,403,459	\$ -	\$ 1,403,459
UNRESERVED, DESIGNATED	-	-	-	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ 879,797	\$ 1,146,874	\$ 1,310,157	\$ 1,320,158	\$ 1,403,459	\$ -	\$ 1,403,459
IDEAL FUND BALANCE	\$ 194,925	\$ 294,627	\$ 326,265	\$ 344,468	\$ 384,590	\$ -	\$ 384,590
ADJUSTED IDEAL FUND BALANCE	\$ 194,925	\$ 294,627	\$ 326,265	\$ 344,468	\$ 384,590	\$ -	\$ 384,590
OVER / (UNDER) IDEAL FUND BALANCE	\$ 684,872	\$ 852,247	\$ 983,892	\$ 975,690	\$ 1,018,869	\$ -	\$ 1,018,869

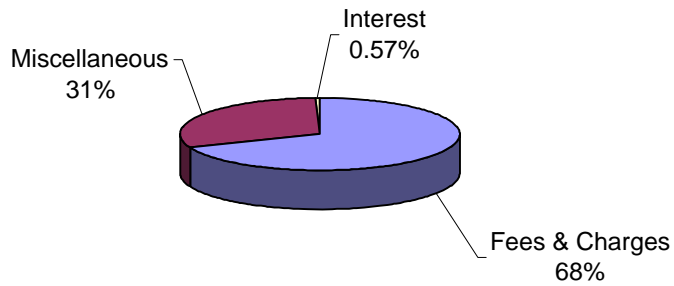
****Does Council want to restrict some of this fund balance to assist in funding the infrastructure costs of the HCPUA in FY 2015-2016.**



Fiscal Year 2009 – 10 Proposed Annual Budget and Plan of Municipal Services

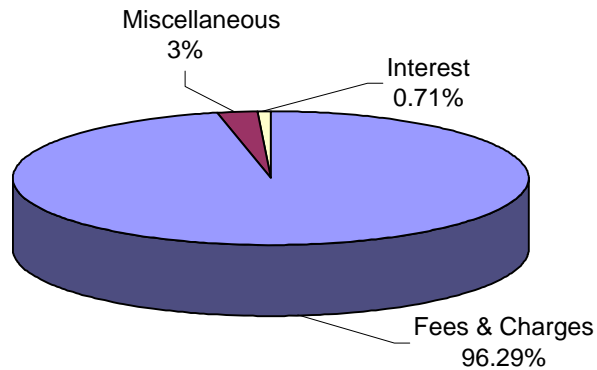
**City of Buda, Texas
Enterprise Fund - Water
Comparison of Fiscal Years 2008 - 09 and 2009 - 10 Budgeted Revenues
By Source**

Fiscal Year 2008-09 Budgeted Revenues



Total Budgeted Revenues for Fiscal Year 2008-09 were \$ 2,126,154

Fiscal Year 2009-10 Budgeted Revenues



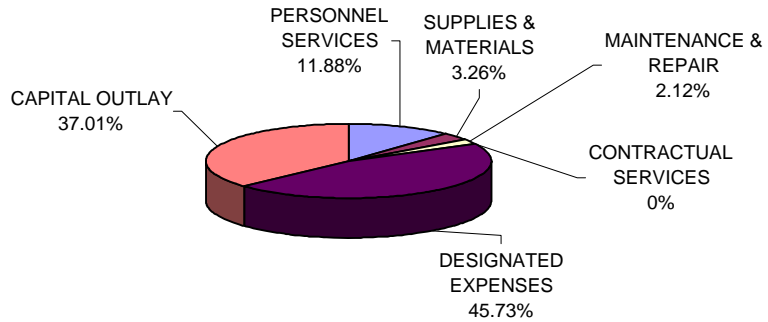
Total Budgeted Revenues for Fiscal Year 2009-10 are \$ 1,621,662



Fiscal Year 2009 – 2010 Proposed Budget and Plan of Municipal Services

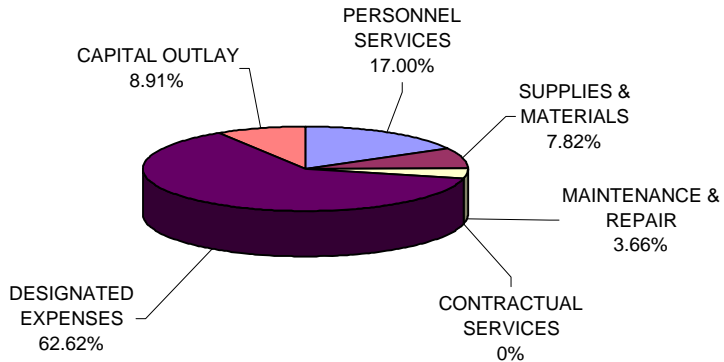
**City of Buda, Texas
Enterprise Fund - Water
Comparison of Fiscal Years 2008 - 09 and 2009 - 10 Budgeted Expenditure
By Function**

Fiscal Year 2008-09 Budgeted Expenditures



Total Budgeted Expenditures for Fiscal Year 2008-09 were \$ 1,952,869

Fiscal Year 2009-10 Budgeted Expenditures



Total Budgeted Expenditures for Fiscal Year 2009-10 are \$ 1,538,361

**CITY OF BUDA, TEXAS
ENTERPRISE FUND
WATER DEPARTMENT
FISCAL YEAR 2009-2010**

Description	2006-2007	2007 - 2008	2008-2009	2009-2010
	Actual	Actual	Projected Year End	Proposed Budget
PERSONNEL SERVICES	\$ 207,660	\$ 239,648	\$ 232,061	\$ 261,475
SUPPLIES & MATERIALS	65,500	55,488	63,619	120,286
MAINTENANCE & REPAIR	77,889	118,486	41,414	56,278
CONTRACTUAL SERVICES	79,637	-	-	-
DESIGNATED EXPENSES	336,655	711,949	893,019	963,308
CAPITAL OUTLAY	12,359	52,935	722,756	137,014
TOTAL WATER	\$ 779,700	\$ 1,178,506	\$ 1,952,870	\$ 1,538,360

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Public Works Director	0.33	0.33	0.33	0.33
Field Supervisor	0.50	0.50	0.50	0.50
Heavy Maintenance Supervisor	0.33	0.33	0.33	-
Inspector	-	-	-	-
Shop Foreman	0.25	0.25	-	-
Crew Leader	0.83	0.83	0.83	0.83
Administrative Assistant	0.33	0.33	0.33	0.33
Utility Billing	-	-	-	0.50
Heavy Equipment Operator	0.91	0.91	0.91	0.91
Medium Equipment Operator	0.66	0.66	0.66	0.66
Light Equipment Operator	0.50	0.50	0.50	0.50
Utility Worker	0.33	0.83	0.83	0.83
	<u>4.97</u>	<u>5.47</u>	<u>5.22</u>	<u>5.39</u>

City of Buda
FY 2009-2010 Budget Preparation
Water

	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
500.4650.510.5100 Salaries	160,162	170,827	161,098	172,017	-	172,017
Long/Sick Time Benefit	-	-	-	947	-	947
500.4650.510.5102 Overtime	10,343	8,900	5,548	9,864	-	9,864
500.4650.510.5110 FICA Tax	11,865	13,750	12,748	13,986	-	13,986
500.4650.510.5111 Employee Insurance	28,751	28,701	26,548	30,809	-	30,809
500.4650.510.5112 Worker's Compensation	11,311	12,465	6,754	11,842	-	11,842
500.4650.510.5114 Retirement	16,399	20,938	19,364	21,409	-	21,409
500.4650.510.5115 Other Personnel Expenses	817	800	-	600	-	600
TOTAL PERSONNEL SERVICES	239,648	256,381	232,061	261,475	-	261,475
SUPPLIES & MATERIALS						
500.4650.520.5200 Small Tools	2,797	2,500	1,767	2,243	-	2,243
500.4650.520.5201 Operating Su	4,461	3,600	3,102	3,344	-	3,344
500.4650.520.5203 Computer Sup	276	300	150	201	-	201
500.4650.520.5204 Postage	4,207	3,708	8,000	8,457	-	8,457
500.4650.520.5205 Fuel & Oil	16,518	13,253	10,800	12,676	-	12,676
500.4650.520.5206 Pipe & Water	27,179	44,000	37,800	90,845	-	90,845
500.4650.520.5207 Chemicals	50	4,000	2,000	2,520	-	2,520
TOTAL SUPPLIES & MATERIALS	55,488	71,361	63,619	120,286	-	120,286
MAINTENANCE & REPAIR						
500.4650.530.5300 Repairs & Maintenance Build	1,465	2,090	6,614	1,378	-	1,378
500.4650.530.5301 Repairs & Maintenance Equip	23,155	2,300	2,300	2,600	-	2,600
500.4650.530.5303 Repairs & Maintenance Infra	89,511	82,045	32,500	52,300	-	52,300
500.4650.530.5304 Repairs & Maintenance Vehi	4,355	-	-	-	-	-
TOTAL MAINTENANCE & REPAIR	118,486	86,435	41,414	56,278	-	56,278
DESIGNATED EXPENSES						
500.4650.540.5400 Advertising	38	463	200	275	-	275
500.4650.540.5401 Communication	3,428	2,650	4,283	4,800	-	4,800
500.4650.540.5403 Dues & Subscriptions	706	1,660	-	2,350	-	2,350
500.4650.540.5404 Professional Services	7,679	15,000	15,000	16,060	-	16,060
500.4650.540.5406 Rental of Equipment	-	3,325	1,200	1,000	-	1,000
500.4650.540.5407 Travel / Seminars	1,033	970	970	2,444	-	2,444
500.4650.540.5408 Uniforms	4,011	3,407	2,660	3,093	-	3,093
500.4650.540.5409 Utilities	46,565	37,340	47,490	48,490	-	48,490
500.4650.540.5413 Ground Water Expense	40,954	154,433	154,433	178,788	-	178,788
500.4650.540.5415 Surface Water Debt Service	152,138	170,948	170,948	198,403	-	198,403
500.4650.540.5416 Surface Water Reservation	291,208	298,399	298,399	304,713	-	304,713
500.4650.540.5417 Surface Water Expense	151,130	94,587	145,000	125,017	-	125,017
500.4650.540.5419 Facilities Insurance	8,846	17,250	17,250	18,540	-	18,540
500.4650.540.5423 Testing & Analysis	4,113	3,090	2,680	3,781	-	3,781
500.4650.540.5425 Operating Capital	100	-	-	2,394	-	2,394
500.4650.540.5450 Capital Lease Interest	-	12,843	8,936	11,120	-	11,120
500.4650.540.5451 Capital Lease Principle	-	28,993	23,571	36,840	-	36,840
Bank Charges	-	-	-	5,200	-	5,200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
TOTAL DESIGNATED EXPENSES	711,949	845,358	893,019	963,308	-	963,308
CAPITAL OUTLAY						
500.4650.560.5604 Equipment	-	583,475	583,475	-	6,332	6,332
500.4650.560.5605 Equipment Electronic	-	-	-	-	-	-
500.4650.560.5610 Furniture	-	-	-	-	-	-
500.4650.560.5612 Vehicles	-	-	-	-	-	-
500.4650.560.5613 Water Line / Tank Rehab	-	80,000	-	-	60,000	60,000
500.4650.560.5618 Transfer Out	52,935	139,281	139,281	70,682	-	70,682
TOTAL CAPITAL OUTLAY	52,935	802,756	722,756	70,682	66,332	137,014
TOTAL	1,178,506	2,062,291	1,952,870	1,472,028	66,332	1,538,360



WASTEWATER FUND

The Wastewater Fund is one of the two enterprise funds that the City of Buda utilizes in accounting for services provided to citizens. The Governmental Accounting Standards Board *Codification*, Section 1300.104, states that “the enterprise fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance public policy, management control, accountability, or other purposes.” These funds are not required by GASB, but are permitted.

The City of Buda’s Wastewater Fund accounts for all expenses incurred and revenues earned in the process of providing wastewater services to the public.

City of Buda
Fund Balance Projection
FY 2009-10

Wastewater Fund

Projected Beginning Fund Balance (10-1-2009)		\$ 1,296,347
Projected FY 2009-10 Revenues	\$ 2,138,769	
Proposed FY 2009-10 Expenditures		
Wastewater	<u>\$ 1,935,035</u>	
Total O&M Expenditures	<u>\$(1,839,877)</u>	
Revenues in Excess of O&M Expenditures	\$ 298,893	
Capital Outlay	<u>(95,158)</u>	
FY 2009-10 Budget Impact on Fund Balance		<u>\$ 203,735</u>
Estimated Ending Fund Balance FY 2009-10		\$ 1,500,081
Minimum Fund Balance Required (3 months O&M Budget)	(a)	<u>\$ 459,969</u>
Estimated Fund Balance in Excess of Minimum Required		<u><u>\$ 1,040,112</u></u>

(a) City policy requires a minimum unreserved fund balance equal to at least three months of operating expenditures. For the Proposed FY 2009-10 Budget, the minimum fund balance required is \$459,969. The estimated fund balance at the end of FY 2009-10 is 9.78 months of operating expenditures.

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 BUDGET
ENTERPRISE FUND - WASTEWATER
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

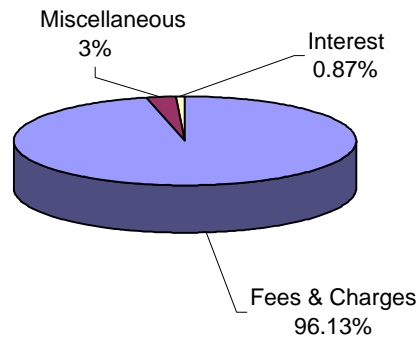
Description	2006-2007	2007-2008	-----2008-2009-----		-----2009-2010-----		
	Actual	Actual	Current Budget	Projected Year End	Base Budget	New Requests	Proposed Budget
BEGINNING FUND BALANCE							
UNRESERVED, UNDESIGNATED	\$ 349,471	\$ 365,155	\$ 504,652	\$ 446,921	\$ 546,347	\$ -	\$ 546,347
CAPITAL IMPROVEMENT RESERVE	750,000	750,000	750,000	750,000	750,000	-	750,000
UNRESERVED, DESIGNATED	-	-	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ 1,099,471	\$ 1,115,155	\$ 1,254,652	\$ 1,196,921	\$ 1,296,347	-	\$ 1,296,347
FEES & CHARGES							
WASTEWATER USER CHARGES	\$ 1,156,350	\$ 1,456,302	\$ 1,715,114	\$ 1,729,125	\$ 1,960,880	\$ -	\$ 1,960,880
WASTEWATER TAP FEES	150,340	194,820	111,008	155,048	125,717	-	125,717
SUBSEQUENT USER FEES	-	-	-	-	-	-	-
TOTAL FEES & CHARGES	\$ 1,306,690	\$ 1,651,122	\$ 1,826,122	\$ 1,884,173	\$ 2,086,597	\$ -	\$ 2,086,597
MISCELLANEOUS							
Utilities Late Fee / Penalty	\$ -	\$ 3,332	\$ 50,120	\$ 56,028	\$ 26,726	\$ -	\$ 26,726
Auction	-	-	20,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS	\$ -	\$ 3,332	\$ 70,120	\$ 56,028	\$ 26,726	\$ -	\$ 26,726
INTEREST							
Interest	\$ 124,941	\$ 65,676	\$ 25,000	\$ 17,096	\$ 25,446	\$ -	\$ 25,446
TOTAL INTEREST	\$ 124,941	\$ 65,676	\$ 25,000	\$ 17,096	\$ 25,446	\$ -	\$ 25,446
TOTAL WASTEWATER REVENUES	\$ 1,431,631	\$ 1,720,130	\$ 1,921,242	\$ 1,957,297	\$ 2,138,769	\$ -	\$ 2,138,769
EXPENDITURES	1,415,948	1,638,364	1,960,590	1,857,871	1,935,035	-	1,935,035
ENDING FUND BALANCE:							
UNRESERVED, UNDESIGNATED	\$ 365,155	\$ 446,921	\$ 465,304	\$ 546,347	\$ 750,081	\$ -	\$ 750,081
CAPITAL IMPROVEMENT RESERVE	750,000	750,000	750,000	750,000	750,000	-	750,000
UNRESERVED, DESIGNATED	-	-	-	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ 1,115,155	\$ 1,196,921	\$ 1,215,304	\$ 1,296,347	\$ 1,500,081	\$ -	\$ 1,500,081
IDEAL FUND BALANCE	\$ 353,987	\$ 409,591	\$ 466,529	\$ 464,468	\$ 459,969	\$ -	\$ 459,969
ADJUSTED IDEAL FUND BALANCE	\$ 353,987	\$ 409,591	\$ 466,529	\$ 464,468	\$ 466,529	\$ -	\$ 466,529
OVER / (UNDER) IDEAL FUND BALANCE	\$ 761,168	\$ 787,330	\$ 748,775	\$ 831,879	\$ 1,040,112	\$ -	\$ 1,040,112



Fiscal Year 2009 – 2010 Proposed Budget and Plan of Municipal Services

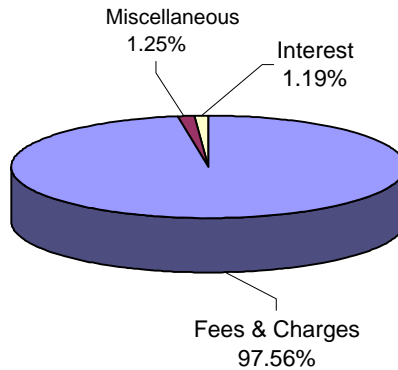
City of Buda, Texas Enterprise fund - Wastewater Comparison of Fiscal Years 2008 - 09 and 2009 - 10 Budgeted Revenue By Source

Fiscal Year 2008-09 Budgeted Revenues



Total Budgeted Revenues for Fiscal Year 2007-08 were \$ 1,957,297

Fiscal Year 2009-10 Budgeted Revenues



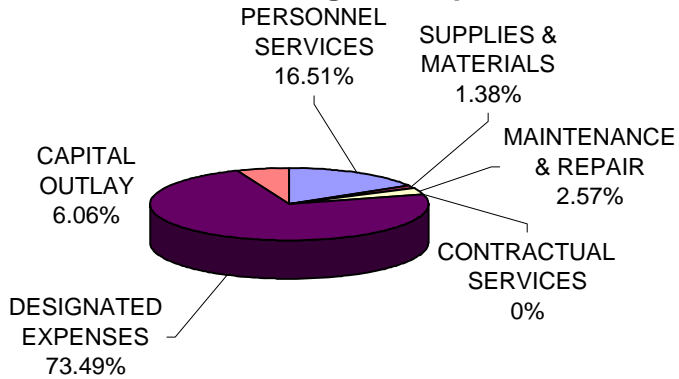
Total Budgeted Revenues for Fiscal Year 2008-09 are \$ 2,138,769



Fiscal Year 2009 – 2010 Proposed Budget and Plan of Municipal Services

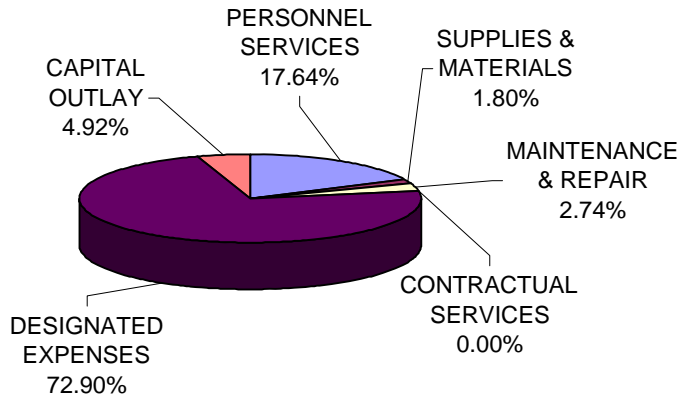
**City of Buda, Texas
Enterprise Fund - Wastewater
Comparison of Fiscal Years 2008 - 09 and 2009 - 10 Budgeted Expenditure
By Function**

Fiscal Year 2008-09 Budgeted Expenditures



Total Budgeted Expenditures for Fiscal Year 2008-09 were \$ 1,857,871

Fiscal Year 2009-10 Budgeted Expenditures



Total Budgeted Expenditures for Fiscal Year 2009-10 are \$ 1,935,035

**CITY OF BUDA, TEXAS
ENTERPRISE FUND
WASTEWATER DEPARTMENT
FISCAL YEAR 2009-10**

Description	2006-2007	2007-2008	2008-2009	2009-2010
	Actual	Actual	Projected Year End	Proposed Budget
PERSONNEL SERVICES	\$ 207,790	\$ 242,747	\$ 306,651	\$ 341,333
SUPPLIES & MATERIALS	22,112	22,509	25,619	34,898
MAINTENANCE & REPAIR	45,171	47,781	47,695	52,963
CONTRACTUAL SERVICES	52,639	-	-	-
DESIGNATED EXPENSES	1,088,236	1,255,771	1,365,293	1,410,683
CAPITAL OUTLAY	-	69,556	112,613	95,158
TOTAL WASTEWATER	\$ 1,415,948	\$ 1,638,364	\$ 1,857,871	\$ 1,935,035

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

POSITION TITLE	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Public Works Director	0.33	0.33	0.33	0.33
Field Supervisor	0.50	0.50	0.50	0.50
Heavy Maintenance Supervisor	0.33	0.33	0.33	-
Inspector	-	-	-	-
Shop Foreman	0.25	0.25	-	-
Crew Leader	0.83	0.83	0.83	0.83
Administrative Assistant	0.33	0.33	0.33	0.33
Utility Billing	-	-	-	0.50
Heavy Equipment Operator	0.91	0.91	0.91	0.91
Medium Equipment Operator	0.66	0.66	0.66	0.66
Light Equipment Operator	0.50	0.50	0.50	0.50
Utility Worker	0.33	0.83	0.83	0.83
	<u>4.97</u>	<u>5.47</u>	<u>5.22</u>	<u>5.39</u>

City of Buda
FY 2009-2010 Budget Preparation
Wastewater

	FY 07/08 Final Expenditures	FY 08/09 Current BGT	FY 08/09 Year-end Expenditures	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES						
600.4660.510.5100 Salaries	168,513	217,507	229,207	232,159	-	232,159
Long/Sick Time Benefit	-	-	-	947	-	947
600.4660.510.5102 Overtime	10,399	7,350	9,857	10,108	-	10,108
600.4660.510.5110 FICA Tax	12,379	17,202	17,534	18,606	-	18,606
600.4660.510.5111 Employee Insurance	28,215	35,606	22,481	41,605	-	41,605
600.4660.510.5112 Worker's Compensation	5,160	7,548	588	7,171	-	7,171
600.4660.510.5114 Retirement	17,200	26,196	26,634	30,137	-	30,137
600.4660.510.5115 Other Personnel Expenses	881	800	350	600	-	600
TOTAL PERSONNEL SERVICES	242,747	312,209	306,651	341,333	-	341,333
SUPPLIES & MATERIALS						
600.4660.520.5200 Small Tools	2,310	2,575	6,284	2,845	-	2,845
600.4660.520.5201 Operating Supplies	2,806	1,755	1,755	4,408	-	4,408
600.4660.520.5203 Computer Supplies	406	252	80	484	-	484
600.4660.520.5204 Postage	3,115	3,240	8,500	8,900	-	8,900
600.4660.520.5205 Fuel & Oil	13,872	15,745	9,000	9,000	-	9,000
500.4650.520.5207 Chemicals	-	-	-	9,260	-	9,260
TOTAL SUPPLIES & MATERIALS	22,509	23,567	25,619	34,898	-	34,898
MAINTENANCE & REPAIR						
600.4660.530.5300 Repairs & Maintenance Build	1,221	3,090	7,590	1,157	-	1,157
600.4660.530.5301 Repairs & Maintenance Equip	19,421	5,105	5,105	2,975	-	2,975
600.4660.530.5303 Repairs & Maintenance Infra	19,622	35,050	35,000	48,831	-	48,831
600.4660.530.5304 Repairs & Maintenance Vehi	3,078	-	-	-	-	-
600.4660.530.5309 Amortization	4,439	-	-	-	-	-
TOTAL MAINTENANCE & REPAIR	47,781	43,245	47,695	52,963	-	52,963
DESIGNATED EXPENSES						
600.4660.540.5400 Advertising	38	463	150	275	-	275
600.4660.540.5401 Communication	10,741	8,831	8,831	9,200	-	9,200
600.4660.540.5403 Dues & Subscriptions	183	360	300	105	-	105
600.4660.540.5404 Professional Services	13,909	18,500	11,500	25,616	-	25,616
600.4660.540.5406 Rental of Equipment	-	4,200	2,400	2,400	-	2,400
600.4660.540.5407 Travel / Seminars	1,513	1,300	1,393	1,933	-	1,933
600.4660.540.5408 Uniforms	3,389	2,861	2,700	2,414	-	2,414
600.4660.540.5409 Utilities	32,431	25,065	32,431	33,500	-	33,500
600.4660.540.5414 Wastewater Treatment	472,935	480,046	480,046	486,427	-	486,427
600.4660.540.5419 Facilities Insurance	26,758	12,500	12,500	13,500	-	13,500
600.4660.540.5425 Operating Capital	-	-	-	2,055	-	2,055
600.4660.540.5428 Debt Service Transfer	693,874	778,960	778,960	780,098	-	780,098
600.4660.540.5450 Capital Lease Interest	-	12,843	8,935	11,120	-	11,120
600.4660.540.5451 Capital Lease Principle	-	28,993	25,147	36,840	-	36,840
Bank Charges	-	-	-	5,200	-	5,200
BOND HANDLING FEES	-	-	-	-	-	-
AMORTIZATION EXPENSE	-	-	-	-	-	-
TOTAL DESIGNATED EXPENSES	1,255,771	1,374,922	1,365,293	1,410,683	-	1,410,683
CAPITAL OUTLAY						
600.4660.560.5601 Capital Improvements	-	80,000	-	-	-	-
600.4660.560.5603 Cleanouts & Manholes	-	14,472	438	-	-	-
600.4660.560.5604 Equipment	-	-	-	-	2,585	2,585
600.4660.560.5605 Equipment Electronic	-	-	-	-	-	-
600.4660.560.5610 Furniture	-	-	-	-	-	-
600.4660.560.5612 Vehicles	-	-	-	-	-	-
600.4660.560.5618 Transfer Out	69,556	112,175	112,175	92,573	-	92,573
TOTAL CAPITAL OUTLAY	69,556	206,647	112,613	92,573	2,585	95,158
TOTAL	1,638,364	1,960,590	1,857,871	1,932,450	2,585	1,935,035



DEBT SERVICE REQUIREMENTS

The City's debt service management policies are designed to comply with the legal provisions of the various bond ordinances and covenants governing the debt issue. The City maintains a separate interest and sinking fund for all general obligation debt. Ad valorem tax receipts are deposited into the fund to retire the current year's debt service requirements, in addition to any paying agent fees.

The most recent debt issues of the City of Buda have earned ratings from Standard & Poor's and Moody's.

Bond Type	Standard & Poor's
Revenue Bonds	AA

The Constitution of the State of Texas (Article XI, Section 5) limits the maximum amount that a city can levy in the form of an ad valorem tax rate to \$2.50 per \$100 taxable assessed value for all City purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.

Assessed Value, 2009 Tax Roll	\$ 529,413,502
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Limit on Amount Designated for Debt Service	x 1.5%
Legal Limit	\$ 7,941,203

Actual Amount to be Expended from Ad Valorem Taxes for General Obligation Debt Service During the Year Ended September 30, 2009	\$ 768,973
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City of Buda
Schedule of Outstanding Debt
Fiscal Year 2009-10

Fiscal Year Ended 30-Sep	General Obligation Bonds	Certificates of Obligation Bonds	Revenue Bonds	Capital Leases	Total Debt Service
2010	236,107	565,405	738,070	168,643	1,708,224
2011	176,361	827,185	739,308	151,979	1,894,832
2012	173,479	832,246	739,756	142,129	1,887,610
2013	305,598	706,160	654,228	195,911	1,861,897
2014	303,140	704,245	731,000	95,911	1,834,296
2015	295,512	706,698	732,500	95,911	1,830,621
2016	292,885	570,864	731,500	95,911	1,691,160
2017	285,088	576,698	728,000	31,950	1,621,736
2018	282,291	571,962	727,000	-	1,581,253
2019	289,324	571,743	728,000	-	1,589,067
2020	285,849	571,063	730,500	-	1,587,412
2021	282,205	579,395	724,000	-	1,585,600
2022	278,391	572,153	724,000	-	1,574,544
2023	69,407	574,343	724,500	-	1,368,250
2024	67,204	570,848	720,000	-	1,358,052
2025	-	394,923	720,500	-	1,115,423
2026	-	391,699	-	-	391,699
	3,622,836	10,287,630	11,592,862	978,345	26,481,673
Less Interest	885,129	906,477	4,932,862	200,734	6,925,202
Total Debt Outstanding	\$ 2,737,707	\$ 9,381,153	\$ 6,660,000	\$ 777,610	\$ 19,556,469

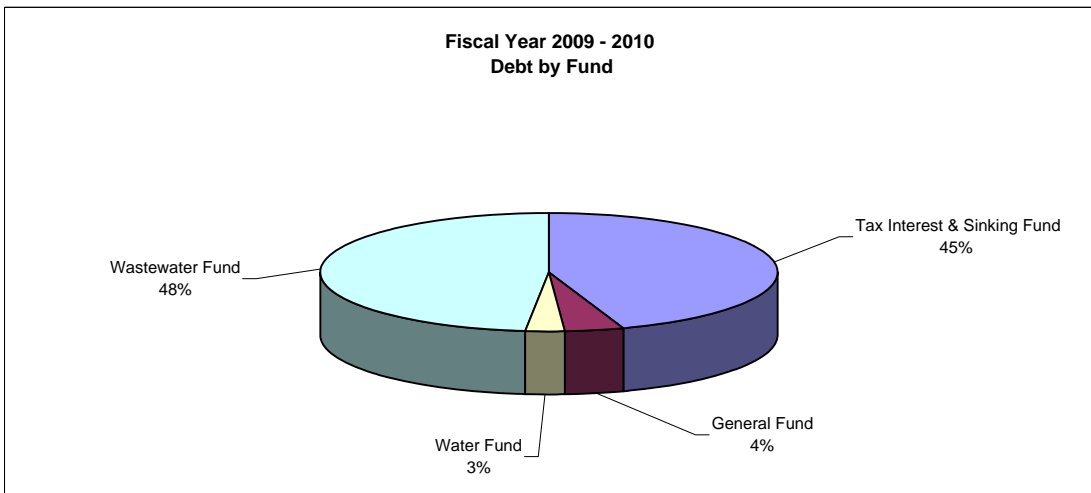
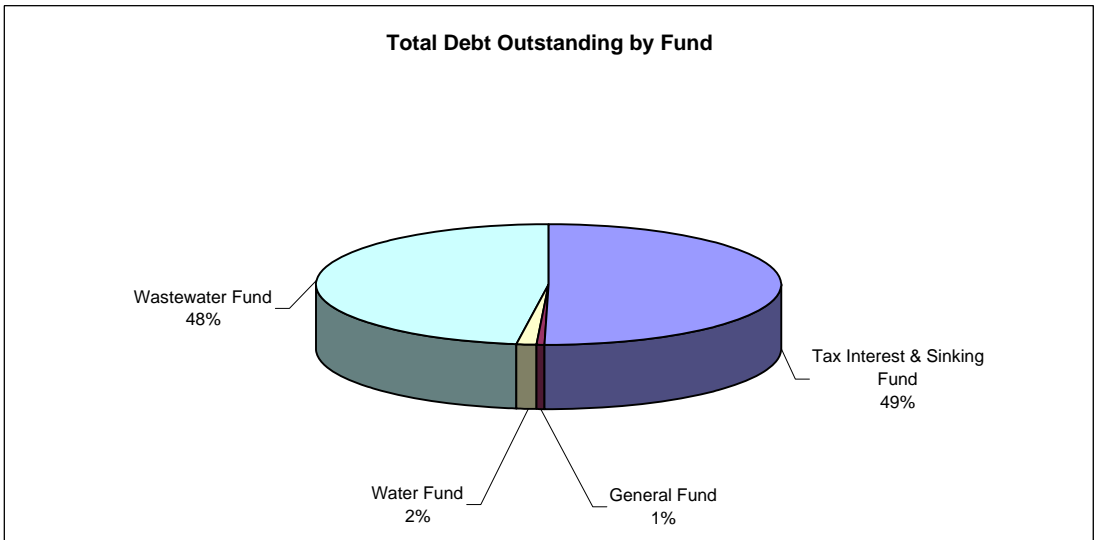
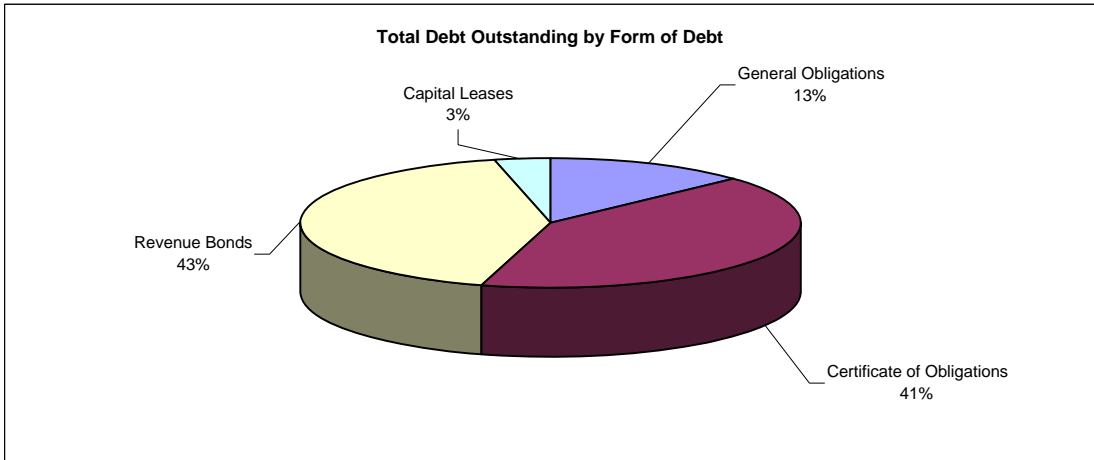
Recapitulation by Fund Including Interest

Fiscal Year Ended 30-Sep	General Obligation Bonds	Certificates of Obligation Bonds	Revenue Bonds	Capital Leases Payable	Total Debt Service
Tax Interest & Sinking Fund	\$ 3,622,836	\$ 9,567,137	\$ -	\$ -	\$ 13,189,973
General Fund	-	-	-	158,353	158,353
Water Fund	-	-	-	803,328	803,328
Wastewater Fund	-	525,000	7,115,000	-	7,640,000
Total All Funds	\$ 3,622,836	\$ 10,092,137	\$ 7,115,000	\$ 961,681	\$ 21,791,654

FY 2009 / 10 Debt Service Obligation by Fund

Fiscal Year Ended 30-Sep	General Obligation Bonds	Certificates of Obligation Bonds	Revenue Bonds	Capital Leases Payable	Total Debt Service
Tax Interest & Sinking Fund	\$ 236,107	\$ 523,377	\$ -	\$ -	\$ 759,484
General Fund	-	-	-	72,732	72,732
Water Fund	-	-	-	47,956	47,956
Wastewater Fund	-	42,028	738,070	47,956	828,054
Total All Funds	\$ 236,107	\$ 565,405	\$ 738,070	\$ 168,643	\$ 1,708,225

City of Buda Outstanding Debt Fiscal Year 2009-10



City of Buda
Schedule of Outstanding General Obligation Bonds
Fiscal Year 2009-10

Fiscal Year Ended 30-Sep	GO Bonds - Refinancing Series, 2008			General Obligation Bonds
	Principal	Interest	Total	
2010	140,000	96,107	236,107	236,107
2011	85,000	91,361	176,361	176,361
2012	85,000	88,479	173,479	173,479
2013	220,000	85,598	305,598	305,598
2014	225,000	78,140	303,140	303,140
2015	225,000	70,512	295,512	295,512
2016	230,000	62,885	292,885	292,885
2017	230,000	55,088	285,088	285,088
2018	235,000	47,291	282,291	282,291
2019	250,000	39,324	289,324	289,324
2020	255,000	30,849	285,849	285,849
2021	260,000	22,205	282,205	282,205
2022	265,000	13,391	278,391	278,391
2023	65,000	4,407	69,407	69,407
2024	65,000	2,204	67,204	67,204
2025	-	-	-	-
2026	-	-	-	-
Remaining as of Oct. 1, 2009	2,835,000	787,836	3,622,836	<u>3,622,836</u>

Recapitulation by Fund Including Interest

Fiscal Year Ended 30-Sep	Interest & Sinking Fund		
	Principle	Interest	Total
2009	-	-	-
2010	140,000	96,107	236,107
2011	85,000	91,361	176,361
2012	85,000	88,479	173,479
2013	220,000	85,598	305,598
2014	225,000	78,140	303,140
2015	225,000	70,512	295,512
2016	230,000	62,885	292,885
2017	230,000	55,088	285,088
2018	235,000	47,291	282,291
2019	250,000	39,324	289,324
2020	255,000	30,849	285,849
2021	260,000	22,205	282,205
2022	265,000	13,391	278,391
2023	65,000	4,407	69,407
2024	65,000	2,204	67,204
2025	-	-	-
2026	-	-	-
Remaining as of Oct. 1, 2009	2,835,000	787,836	3,622,836

City of Buda
Schedule of Outstanding Debt Certificates of Obligation
Fiscal Year 2009-10

Fiscal Year Ended 30-Sep	2002 CO Drainage & City Hall			2006 CO Part 1 of 3 Wastewater		2006 CO Part 2 of 3 Downtown Beautification		2006 CO Part 3 of 3 Streets		2006 CO Totals	
	Principal	Interest	Total	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	40,000	11,020	51,020	20,000	22,028	30,000	31,818	35,000	38,827	85,000	92,673
2011	120,000	9,500	129,500	20,000	21,138	30,000	30,483	35,000	37,269	85,000	88,890
2012	130,000	4,940	134,940	20,000	20,247	30,000	29,148	40,000	35,600	90,000	84,995
2013	-	-	-	25,000	19,246	35,000	27,702	40,000	33,820	100,000	80,768
2014	-	-	-	25,000	18,134	35,000	26,144	45,000	31,929	105,000	76,207
2015	-	-	-	25,000	17,022	35,000	24,587	45,000	29,927	105,000	71,536
2016	-	-	-	25,000	15,909	40,000	22,918	45,000	27,924	110,000	66,751
2017	-	-	-	30,000	14,685	40,000	21,138	50,000	25,810	120,000	61,633
2018	-	-	-	30,000	13,350	40,000	19,358	50,000	23,585	120,000	56,293
2019	-	-	-	30,000	12,015	45,000	17,467	55,000	21,249	130,000	50,731
2020	-	-	-	30,000	10,680	45,000	15,465	55,000	18,911	130,000	45,056
2021	-	-	-	35,000	9,234	50,000	13,351	60,000	16,243	145,000	38,828
2022	-	-	-	35,000	7,676	50,000	11,125	60,000	13,573	145,000	32,374
2023	-	-	-	35,000	6,119	55,000	8,789	65,000	10,792	155,000	25,700
2024	-	-	-	40,000	4,450	55,000	6,340	65,000	7,899	160,000	18,689
2025	-	-	-	40,000	2,670	55,000	3,894	70,000	4,895	165,000	11,459
2026	-	-	-	40,000	890	60,000	1,335	75,000	1,669	175,000	3,894
2027	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-
Remaining as of Oct. 1, 2009	290,000	25,460	315,460	505,000	215,493	730,000	311,062	890,000	379,922	2,125,000	906,477

Recapitulation by Fund Including Interest

Fiscal Year Ended 30-Sep	Interest & Sinking Fund		Wastewater Fund	
	Principle	Interest	Principle	Interest
2009	-	-	-	-
2010	235,000	288,377	20,000	22,028
2011	510,000	276,047	20,000	21,138
2012	535,000	256,999	20,000	20,247
2013	425,000	236,914	25,000	19,246
2014	440,000	221,111	25,000	18,134
2015	460,000	204,676	25,000	17,022
2016	340,000	189,955	25,000	15,909
2017	355,000	177,013	30,000	14,685
2018	365,000	163,612	30,000	13,350
2019	380,000	149,728	30,000	12,015
2020	395,000	135,383	30,000	10,680
2021	415,000	120,161	35,000	9,234
2022	425,000	104,477	35,000	7,676
2023	445,000	88,224	35,000	6,119
2024	455,000	71,398	40,000	4,450
2025	375,000	19,923	-	-
2026	385,000	6,699	-	-
Remaining as of Oct. 1, 2009	6,940,000	2,710,697	425,000	211,933

City of Buda
Schedule of Outstanding Debt Certificates of Obligation
Fiscal Year 2008-09 Page 2

Fiscal Year Ended 30-Sep	2008 CO Part 1 of 3 Main Street East		2008 CO Part 2 of 3 Streets		2008 CO Part 3 of 3 Parks Building, IT & Equip		2008 CO Totals		Certificates of Obligation Bonds
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2010		166,344	20,000	17,574	110,000	22,794	130,000	206,712	565,405
2011	195,000	162,951	20,000	16,878	110,000	18,966	325,000	198,795	827,185
2012	200,000	156,078	20,000	16,182	115,000	15,051	335,000	187,311	832,246
2013	210,000	148,944	20,000	15,486	120,000	10,962	350,000	175,392	706,160
2014	215,000	141,549	20,000	14,790	125,000	6,699	360,000	163,038	704,245
2015	225,000	133,893	25,000	14,007	130,000	2,262	380,000	150,162	706,698
2016	230,000	125,976	25,000	13,137			255,000	139,113	570,864
2017	240,000	117,798	25,000	12,267			265,000	130,065	576,698
2018	250,000	109,272	25,000	11,397			275,000	120,669	571,962
2019	255,000	100,485	25,000	10,527			280,000	111,012	571,743
2020	265,000	91,437	30,000	9,570			295,000	101,007	571,063
2021	275,000	82,041	30,000	8,526			305,000	90,567	579,395
2022	285,000	72,297	30,000	7,482			315,000	79,779	572,153
2023	295,000	62,205	30,000	6,438			325,000	68,643	574,343
2024	305,000	51,765	30,000	5,394			335,000	57,159	570,848
2025	315,000	40,977	35,000	4,263			350,000	45,240	571,699
2026	330,000	29,754	35,000	3,045			365,000	32,799	576,693
2027	340,000	18,096	35,000	1,827			375,000	19,923	394,923
2028	350,000	6,090	35,000	609			385,000	6,699	391,699
Remaining as of Oct. 1, 2009	4,780,000	1,817,952	515,000	189,399	710,000	76,734	6,005,000	2,084,085	11,436,022

City of Buda
Schedule of Outstanding Debt Revenue Bonds
Fiscal Year 2009-10

Fiscal Year Ended 30-Sep	Revenue Bond Wastewater		Revenue Bonds
	Principal	Interest	Total
2010	475,000	263,070	738,070
2011	495,000	244,308	739,308
2012	515,000	224,756	739,756
2013	215,000	439,228	654,228
2014	235,000	496,000	731,000
2015	260,000	472,500	732,500
2016	285,000	446,500	731,500
2017	310,000	418,000	728,000
2018	340,000	387,000	727,000
2019	375,000	353,000	728,000
2020	415,000	315,500	730,500
2021	450,000	274,000	724,000
2022	495,000	229,000	724,000
2023	545,000	179,500	724,500
2024	595,000	125,000	720,000
2025	655,000	65,500	720,500
2026	-	-	-
Remaining as of Oct. 1, 2009	6,660,000	4,932,862	11,592,862

City of Buda
Schedule of Outstanding Capital Leases
Fiscal Year 2009-10

Fiscal Year Ended 30-Sep	Wells Fargo (Quarterly)			Bank of America (bi-annually)			Broadway Bank (monthly)			Capital Lease Total
	Principle	Interest	Total	Principle	Interest	Total	Principle	Interest	Total	
2010	35,330	4,074	39,404	31,751	1,577	33,328	73,672	22,239	95,911	168,643
2011	36,993	2,411	39,404	16,344	320	16,664	77,056	18,855	95,911	151,979
2012	28,882	670	29,553	-	-	-	80,596	15,315	95,911	125,464
2013	-	-	-	-	-	-	84,299	111,612	195,911	195,911
2014	-	-	-	-	-	-	84,299	11,612	95,911	95,911
2015	-	-	-	-	-	-	88,171	7,740	95,911	95,911
2016	-	-	-	-	-	-	92,222	3,689	95,911	95,911
2017	-	-	-	-	-	-	31,651	299	31,950	31,950
Remaining as of Oct. 1, 2009	<u>101,205</u>	<u>7,156</u>	<u>108,360</u>	<u>48,095</u>	<u>1,898</u>	<u>49,992</u>	<u>611,966</u>	<u>191,362</u>	<u>803,328</u>	<u>961,680</u>

Recapitulation by Fund Including Interest

Fiscal Year Ended 30-Sep	General Fund			Enterprise Fund (Water / Wastewater)		
	Principle	Interest	Total	Principle	Interest	Total
2009	-	-	-	-	-	-
2010	67,081	5,651	72,732	73,672	22,239	95,911
2011	53,336	2,732	56,068	77,056	18,855	95,911
2012	28,882	670	29,553	80,596	15,315	95,911
2013	-	-	-	84,299	111,612	195,911
2014	-	-	-	84,299	11,612	95,911
2015	-	-	-	88,171	7,740	95,911
2016	-	-	-	92,222	3,689	95,911
Remaining as of Oct. 1, 2009	<u>149,299</u>	<u>9,053</u>	<u>158,353</u>	<u>611,966</u>	<u>191,362</u>	<u>803,328</u>



SPECIAL REVENUE FUNDS

Parks Capital Fund- When the City receives donations or funds in-lieu of parkland, these funds are placed in this special revenue fund to ensure the appropriate use of the funds.

Library Gifts & Memorials Fund - When the City receives donations for books or other specific purchases, these funds are placed in this special revenue fund to ensure the appropriate use of the funds.

Hotel Occupancy Tax Fund - The Hotel Occupancy Tax Fund is used to account for all taxes remitted to the city by local hotel operators. These funds must be utilized in accordance with state law. Generally, these funds must be used to enhance tourism and enrich the culture and arts of the city.

HRA Fund - The Health Reimbursement Account (HRA) Fund is used to account for funding for the reimbursement for a portion of the City's employee's medical expenses. As part of the health benefits for employees, the City of Buda pays the last \$3,500 of the employee's \$5,000 out of pocket deductible expense.

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 PROPOSED BUDGET
PARKS & RECREATION CAPITAL FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2005-2006	2006-2007	2007-2008	-----2008-2009-----		2009-2010
	Actual	Actual	Actual	Current Budget	Projected Year End	Proposed Budget
BEGINNING FUND BALANCE						
UNRESERVED, UNDESIGNATED CAPITAL IMPROVEMENT RESERVE	\$ 94,635	\$ 205,236	\$ 191,780	\$ 334,108	\$ 334,705	\$ 453,415
UNRESERVED, DESIGNATED	-	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ 94,635	\$ 205,236	\$ 191,780	\$ 334,108	\$ 334,705	\$ 453,415
REVENUES						
INTEREST	\$ 3,901	\$ 10,302	\$ 7,582	\$ 9,500	\$ 4,195	\$ 4,195
PARK CAPITAL FUNDS	106,700	37,200	409,543	283,500	400,000	-
TOTAL REVENUES	\$ 110,601	\$ 47,502	\$ 417,125	\$ 293,000	\$ 404,195	\$ 4,195
EXPENDITURES						
CONTRACTUAL SERVICES						
TRANSFER OUT	\$ -	\$ -	\$ 274,200	\$ -	\$ 185,000	\$ -
TOTAL CONTRACTUAL SERVICES	\$ -	\$ -	\$ 274,200	\$ -	\$ 185,000	\$ -
CAPITAL OUTLAY						
BUILDING AND FIXTURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FURNITURE	-	-	-	-	-	-
VEHICLES	-	-	-	-	-	-
EQUIPMENT	-	-	-	30,000	25,485	19,500
EQUIPMENT - ELECTRONI	-	-	-	-	-	-
EQUIPMENT-COMMUNICATI	-	-	-	-	-	-
EQUIPMENT - SOFTWARE	-	-	-	-	-	-
PARK FACILITIES	-	60,958	-	260,000	75,000	-
LAND	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 60,958	\$ -	\$ 290,000	\$ 100,485	\$ 19,500
TOTAL EXPENDITURES	\$ -	\$ 60,958	\$ 274,200	\$ 290,000	\$ 285,485	\$ 19,500
ENDING FUND BALANCE:						
UNRESERVED, UNDESIGNATED CAPITAL IMPROVEMENT RESERVE	\$ 205,236	\$ 191,780	\$ 334,705	\$ 337,108	\$ 453,415	\$ 438,110
UNRESERVED, DESIGNATED	-	-	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ 205,236	\$ 191,780	\$ 334,705	\$ 337,108	\$ 453,415	\$ 438,110

2009-10 Equipment

Top Dresser
Storage Shed for Sportsplex

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 PROPOSED BUDGET
LIBRARY SPECIAL REVENUE FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-2007	2007-2008	-----2008-2009-----		2009-2010
	Actual	Actual	Current Budget	Projected Year End	Proposed Budget
BEGINNING FUND BALANCE					
UNRESERVED, UNDESIGNATED	\$ 44,070	\$ 52,915	\$ 63,367	\$ 56,412	\$ 56,834
CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-
UNRESERVED, DESIGNATED	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ 44,070	\$ 52,915	\$ 63,367	\$ 56,412	\$ 56,834
REVENUES					
MISCELLANEOUS REVENUE	\$ 120	\$ -	\$ 300	\$ 1,620	\$ 600
COMMUNITY SUPPORT	6,246	7,302	26,525	23,716	6,000
MEMORIALS	-	-	-	-	200
PROGRAM DONATIONS	1,425	1,014	275	-	575
INTEREST ON INVESTMENTS	1,167	1,487	1,800	582	675
GRANTS	2,339	7,641	14,000	14,649	5,000
TOTAL REVENUES	\$ 11,297	\$ 17,444	\$ 14,100	\$ 40,567	\$ 13,050
EXPENDITURES					
DESIGNATED EXPENDITURES					
LIBRARY EVENTS	\$ -	\$ 9,466	\$ 6,500	\$ 6,396	\$ 6,050
Operating Supplies	1,719	1,064	800	800	-
Travel & Seminars	733	-	1,800	1,800	-
LIBRARY GRANTS	-	3,418	5,000	5,649	5,000
LIBRARY MEMORIALS	-	-	-	-	-
TOTAL DESIGNATED EXPENDITURES	\$ 2,452	\$ 13,948	\$ 14,100	\$ 14,645	\$ 11,050
CAPITAL OUTLAY & IMPROVEMENT					
Furniture	\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -
Equipment	-	-	8,000	3,000	-
Adult & Young Adult Books	-	-	3,500	2,500	1,000
Audiovisual Items	-	-	-	2,500	1,000
	-	-	-	-	-
TOTAL CAPITAL OUTLAY & IMPROVEMENTS	\$ -	\$ -	\$ 29,000	\$ 25,500	\$ 2,000
TOTAL EXPENDITURES	\$ 2,452	\$ 13,948	\$ 43,100	\$ 40,145	\$ 13,050
ENDING FUND BALANCE:					
UNRESERVED, UNDESIGNATED	\$ 52,915	\$ 56,412	\$ 63,367	\$ 56,834	\$ 56,834
CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-
UNRESERVED, DESIGNATED	-	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ 52,915	\$ 56,412	\$ 63,367	\$ 56,834	\$ 56,834

City of Buda
Fund Balance Projection
FY 2009-10

Hotel / Motel Tax Fund

Projected Beginning Fund Balance (10-1-2009)		\$ 152,024
Projected FY 2009-10 Revenues	\$ 179,008	
Proposed FY 2009-10 Expenditures		
HOT EXPENDITURES	<u>\$ 166,020</u>	
Total O&M Expenditures	<u>\$ 166,020</u>	
FY 2009-10 Budget Impact on Fund Balance		<u>\$ 12,988</u>
Estimated Ending Fund Balance FY 2009-10 **		\$ 165,012
Minimum Fund Balance Required (45% OF O&M Budget)	(a)	<u>\$ 74,709</u>
Estimated Fund Balance in Excess of Minimum Required		<u><u>\$ 90,303</u></u>

(a) City policy requires a minimum unreserved fund balance equal to at least 45% of operating expenditures. For the Proposed FY 2009-10 Budget, the minimum fund balance required is \$74,709.

CITY OF BUDA, TEXAS
 FISCAL YEAR 2009-10 PROPOSED BUDGET
 HOTEL MOTEL FUND
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-2007	2007-2008	-----2008-2009-----		2009-2010
	Actual	Actual	Base Budget	Projected Year End	Proposed Budget
BEGINNING FUND BALANCE					
UNRESERVED, UNDESIGNATED	\$ 28,425	\$ 38,544	\$ -	\$ 7,567	\$ 99,481
CAPITAL IMPROVEMENT RESERVE	-	-	52,543	52,543	52,543
UNRESERVED, DESIGNATED	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ 28,425	\$ 38,544	\$ 52,543	\$ 60,110	\$ 152,024
REVENUES					
HOTEL MOTEL TAX	\$ 42,214	\$ 57,177	\$ 87,816	\$ 132,210	\$ 177,208
INTEREST	1,705	1,289	1,800	604	1,800
TOTAL REVENUES	\$ 43,919	\$ 58,466	\$ 89,616	\$ 132,814	\$ 179,008
EXPENDITURES					
TOURISM BUREAU (detail budget attached)	\$ -	\$ -	\$ -	\$ -	\$ 96,977
CHAMBER OF COMMERCE	21,800	24,400	24,400	24,400	-
FIREFEST	5,000	5,000	5,000	5,000	7,000
BUDAFEST	2,000	2,500	2,500	2,500	2,500
BUDA LION'S CLUB	5,000	5,000	5,000	5,000	7,000
BUDASPORTSPLEX PROGRAMMING	-	-	10,000	-	-
TRANSFER OUT (Historical Stagecoach House)	-	-	-	-	52,543
FINE ARTS FESTIVAL	-	-	4,000	4,000	-
TOTAL DESIGNATED EXPENDITURES	\$ 33,800	\$ 36,900	\$ 50,900	\$ 40,900	\$ 166,020
TOTAL EXPENDITURES	\$ 33,800	\$ 36,900	\$ 50,900	\$ 40,900	\$ 166,020
ENDING FUND BALANCE:					
UNRESERVED, UNDESIGNATED	\$ 38,544	\$ 7,567	\$ 38,716	\$ 99,481	\$ 165,012
CAPITAL IMPROVEMENT RESERVE (Historic Renovations)	-	52,543	52,543	52,543	-
UNRESERVED, DESIGNATED	-	-	-	-	-
TOTAL ENDING FUND BALANCE	\$ 38,544	\$ 60,110	\$ 91,259	\$ 152,024	\$ 165,012
IDEAL FUND BALANCE	\$ 15,210	\$ 16,605	\$ 22,905	\$ 22,320	\$ 74,709
OVER / (UNDER) IDEAL FUND BALANCE	\$ 23,334	\$ 43,505	\$ 68,354	\$ 129,704	\$ 90,303

City of Buda
FY 2009-2010 Budget Preparation
Hotel / Motel Tax Fund
Tourism Bureau

	FY 09/10 Base Budget	New Requests	Total FY 09/10 Budget
PERSONNEL SERVICES			
xxx.xxx.510.5100 Salaries	35,000	-	35,000
Merit / Sick Time Benefit	-	-	-
xxx.xxx.510.5102 Overtime	-	-	-
xxx.xxx.510.5110 FICA Tax	2,678	-	2,678
xxx.xxx.510.5111 Employee Insurance	5,374	-	5,374
xxx.xxx.510.5112 Worker's Compensation	375	-	375
xxx.xxx.510.5114 Retirement	4,522	-	4,522
xxx.xxx.510.5115 Other Personnel Expenses	400	-	400
TOTAL PERSONNEL SERVICES	48,349	-	48,349
SUPPLIES & MATERIALS			
xxx.xxx.520.5201 Operating Supplies	600	-	600
xxx.xxx.520.5203 Computer Supplies	250	-	250
xxx.xxx.520.5204 Postage	2,500	-	2,500
FUEL AND OIL	-	-	-
TOTAL SUPPLIES & MATERIALS	3,350	-	3,350
CONTRACTUAL SERVICES			
ADVERTISING	10,000	-	10,000
xxx.xxx.540.5401 Communication	1,128	-	1,128
xxx.xxx.540.5403 Dues & Subscriptions	2,500	-	2,500
xxx.xxx.540.5404 Professional Services	25,000	-	25,000
xxx.xxx.540.5407 Travel / Seminars	5,000	-	5,000
xxx.xxx.540.5408 Uniforms	150	-	150
TOTAL CONTRACTUAL SERVICES	43,778	-	43,778
CAPITAL OUTLAY			
EQUIPMENT - ELECTRONI	1,500	-	-
TOTAL CAPITAL OUTLAY	1,500	-	-
TOTAL	96,977	-	96,977

Will need to set up new department codes

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 PROPOSED BUDGET
HEALTH REIMBURSEMENT ACCOUNT FUND
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-2007	2007-2008	-----2008-2009-----		---2009-2010---
	Actual	Actual	Current Budget	Projected Year End	Proposed Budget
BEGINNING FUND BALANCE					
UNRESERVED, UNDESIGNATED	\$ -	\$ -	\$ 164,500	\$ 164,500	\$ 164,500
CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-
UNRESERVED, DESIGNATED	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ -	\$ -	\$ 164,500	\$ 164,500	\$ 164,500
REVENUES					
TRANSFER IN	\$ -	\$ 164,500	\$ -	\$ 21,000	\$ 25,550
INTEREST	-	-	2,450	-	2,450
TOTAL REVENUES	\$ -	\$ 164,500	\$ 2,450	\$ 21,000	\$ 28,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
EMPLOYEE HEALTH INSURANCE	-	\$ -	\$ 35,000	\$ 21,000	\$ 28,000
TOTAL DESIGNATED EXPENDITURES	\$ -	\$ -	\$ 35,000	\$ 21,000	\$ 28,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 35,000	\$ 21,000	\$ 28,000
ENDING FUND BALANCE:					
UNRESERVED, UNDESIGNATED	\$ -	\$ 164,500	\$ 131,950	\$ 164,500	\$ -
CAPITAL IMPROVEMENT RESERVE (Historic Renovations)	-	-	-	-	-
UNRESERVED, DESIGNATED	-	-	-	-	164,500
TOTAL ENDING FUND BALANCE	\$ -	\$ 164,500	\$ -	\$ 164,500	\$ 164,500
IDEAL FUND BALANCE	\$ -	\$ -	\$ 15,750	\$ -	\$ -
OVER / (UNDER) IDEAL FUND BALANCE	\$ -	\$ 164,500	\$ (15,750)	\$ 164,500	\$ 164,500



CAPITAL IMPROVEMENTS

Capital improvements are major purchases or improvement programs that generally have a life span of ten years or more, or improvements that are not normally funded through the operating budgets. This section of the Annual Budget and Plan of Municipal Services attempts to identify all capital improvements the City has budgeted for the 2007-08 fiscal year.

This section is divided into two distinct parts. The first part provides a brief discussion of the City's capital improvement program and a synopsis of each ongoing project including the cost, future impact on operating budgets and the department(s) responsible for the project. In the second part a financial statement detailing revenues and expenditures for each bond construction fund the City accounts for is provided.

City of Buda, Texas
2004 Certificates of Obligation
Lifschutz Drainage
(Tax Supported)
FY 2009 - 10

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Projected Year End	2009-2010 Proposed Budget
Beginning Fund Balance				
Fund Balance	\$ 557,991	\$ 281,755	\$ 187,654	\$ 14,474
Revenues				
Bond Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Income	21,752	6,412	1,820	-
Total Revenues	\$ 21,752	\$ 6,412	\$ 1,820	\$ -
Expenditures				
Issuance Costs	\$ -	\$ -	\$ -	
Professional Services - Drainage Project	297,988	100,513	175,000	14,474
Total Expenditures	\$ 297,988	\$ 100,513	\$ 175,000	\$ 14,474
Ending Fund Balance				
Fund Balance	\$ 281,755	\$ 187,654	\$ 14,474	\$ 0.00

City of Buda, Texas
T-21 Grant Down Town Beautification Grant
Fund 400
Grant Funds Awarded in FY 2002-03 - Federal Funding
FY 2009 - 10

	2006-2007	2007-2008	2008-2009	2009-2010
Description	Actual	Actual	Projected Year End	Proposed Budget
Beginning Fund Balance				
Fund Balance	\$ (104,299)	\$ 664,428	\$ 305,407	\$ 151,424
Revenues				
Transfer In (2006 Bond Proceeds)	\$ 805,000	\$ -	\$ -	
Grant Revenue	-	677,932	-	
Interest Income	9,804	13,136	400	200
Total Revenues	\$ 814,804	\$ 691,068	\$ 400	\$ 200
Expenditures				
Professional Services - Downtown	\$ 46,076	\$ 1,050,089	\$ -	\$ -
Contingency (Controlled by Council)	-		154,383	151,624
Total Expenditures	\$ 46,076	\$ 1,050,089	\$ 154,383	\$ 151,624
Ending Fund Balance				
Fund Balance	\$ 664,428	\$ 305,407	\$ 151,424	\$ -

City of Buda, Texas
Stagecoach Park Grant
Fund 410
Grant Funds Awarded in FY 2003-04 - Texas Parks & Wildlife Funding
FY 2009 - 10

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Projected Year End	2009-2010 Proposed Budget
Beginning Fund Balance				
Fund Balance	\$ 135,602	\$ 124,339	\$ 124,704	\$ (0)
Revenues				
Transfer In	\$ -	\$ 696,248	\$ -	\$ 115,106
Grant Revenue	-	1,148,190	175,487	288,119
Interest Income	1,673	7,025	-	
Total Revenues	\$ 1,673	\$ 1,851,463	\$ 175,487	\$ 403,225
Expenditures				
Professional Services - Stagecoach park	\$ 12,936	\$ 1,851,098	\$ 300,191	\$ -
Professional Services - House	-	-	50,000	403,225
Total Expenditures	\$ 12,936	\$ 1,851,098	\$ 300,191	\$ 403,225
Ending Fund Balance				
Fund Balance	\$ 124,339	\$ 124,704	\$ (0)	\$ -

**City of Buda, Texas
2008 Bond Proceeds
(Tax Revenue Supported)
FY 2009 - 10**

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Projected Year End	2009-2010 Proposed Budget
Beginning Fund Balance				
Fund Balance	\$ -	\$ -	\$ 2,757,986	\$ 320,222
Revenues				
Miscellaneous Revenue	\$ -			
Bond Proceeds 2008	-	5,310,000	-	-
Interest Income	-	57,790	42,788	-
Total Revenues	\$ -	\$ 5,367,790	\$ 42,788	-
Expenditures				
Issuance Costs	\$ -	\$ -	\$ -	\$ -
Professional Services - Main St / 35	48,300	2,568,108	2,038,068	
Professional Services - Bonita Vista Phase 2	-	41,696	442,484	20,222
Professional Services - Parks & Recreation Building	-	-	-	300,000
Total Expenditures	\$ 48,300	\$ 2,609,804	\$ 2,480,552	\$ 320,222
Ending Fund Balance				
Fund Balance	\$ (48,300)	\$ 2,757,986	\$ 320,222	\$ -

CITY OF BUDA, TEXAS
FISCAL YEAR 2009-10 PROPOSED BUDGET
WATER CAPITAL IMPROVEMENT PROJECTS
SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Projected Year End	2009-2010 Proposed Budget
BEGINNING FUND BALANCE				
UNRESERVED, UNDESIGNATED	1,105,521	2,013,689	580,668	225,734
TOTAL BEGINNING FUND BALANCE	\$ 1,105,521	\$ 2,013,689	\$ 580,668	\$ 225,734
REVENUES				
WATER CAPITAL IMPROVEMENT FEES	\$ 1,082,088	\$ 146,940	\$ 134,221	\$ 116,655
INTEREST	80,087	46,900	3,120	5,785
TOTAL REVENUES	\$ 1,162,175	\$ 193,840	\$ 137,341	\$ 122,440
EXPENDITURES				
DESIGNATED EXPENDITURES				
BEACON HILL ELEVATED	254,007	1,626,861	85,764	-
DOWNTOWN STORAGE	-	-	32,000	-
12 IN TRANSMISSION	-	-	374,511	23,000
TOTAL DESIGNATED EXPENDITURES	\$ 254,007	\$ 1,626,861	\$ 492,275	\$ 23,000
TOTAL EXPENDITURES	\$ 254,007	\$ 1,626,861	\$ 492,275	\$ 23,000
ENDING FUND BALANCE:				
UNRESERVED, UNDESIGNATED	2,013,689	580,668	225,734	325,174
TOTAL ENDING FUND BALANCE	\$ 2,013,689	\$ 580,668	\$ 225,734	\$ 325,174

CITY OF BUDA, TEXAS
 FISCAL YEAR 2009-10 PROPOSED BUDGET
 WASTEWATER CAPITAL IMPROVEMENT PROJECTS
 SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	2006-2007 Actual	2007-2008 Actual	2008-2009 Projected Year End	2009-2010 Proposed Budget
BEGINNING FUND BALANCE				
UNRESERVED, UNDESIGNATED	359,498	497,023	613,155	92,438
TOTAL BEGINNING FUND BALANCE	\$ 359,498	\$ 497,023	\$ 613,155	\$ 92,438
REVENUES				
WASTEWATER CAPITAL IMPROVEMENT FEES	\$ 674,702	\$ 271,358	\$ 165,030	\$ 246,844
BOND PROCEEDS	-	-	-	3,000,000
INTEREST	19,054	7,723	2,061	4,200
TOTAL REVENUES	\$ 693,756	\$ 279,081	\$ 167,091	\$ 3,251,044
EXPENDITURES				
DESIGNATED EXPENDITURES				
WASTEWATER TREATMENT PLANT EXPANSION	\$ 556,231	-	\$ 300,000	\$ 3,150,000
BRADFIELD VILLAGE / LIFSCHUTZ COLLECTION SYSTEM UPGRADE PHASE 1	-	-	-	-
GARLIC CREEK LIFTSTATION	-	162,949	387,808	-
TOTAL DESIGNATED EXPENDITURES	\$ 556,231	\$ 162,949	\$ 687,808	\$ 3,150,000
TOTAL EXPENDITURES	\$ 556,231	\$ 162,949	\$ 687,808	\$ 3,150,000
ENDING FUND BALANCE:				
UNRESERVED, UNDESIGNATED	497,023	613,155	92,438	193,482
TOTAL ENDING FUND BALANCE	\$ 497,023	\$ 613,155	\$ 92,438	\$ 193,482



BUDGET GLOSSARY

BUDGET GLOSSARY

To assist the reader of the Annual Budget and Plan of Municipal Services document in understanding various terms, a budget glossary has been included.

Accrual Accounting - A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, a revenue which was earned between April 1 and July 31, but for which payment was not received until August 10, is recorded as being received on July 31 rather than on August 10.

Administrative Charges - The charges imposed upon a fund for support services provided by another fund. For example, the Accounting Department (Joint Services Fund) provides services to the Electric Fund, therefore the Joint Services Fund charges the Electric Fund for these services based on reasonable allocation methods.

Adopted - Adopted, as used in fund summaries and department and division summaries within the budget document, represents the budget as approved by formal action of the City Council which sets the spending limits for the fiscal year.

Ad Valorem Taxes - Commonly referred to as property taxes are the charges levied on all real, and certain personal property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Amended Budget - Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

Annexed Property - Land previously outside the City limits that becomes part of the City during a year through the legal process of incorporation.

Annual Operating Plan - The Century Plan requires the preparation and adoption of an annual operating plan, or budget, that focuses on the Policies of the Century Plan as a way to account for projects and work activities initiated by the City. The Annual Operating Plan acts as the City's short range guideline for revenue projections, cost of service budgeting and project planning and demonstrates incremental progress towards the implementation of the Century Plan. The Annual Operating Plan includes programs, projects and work activities for the one, two and five year horizons.

Appropriation - An authorization made by the city council which permits the city to incur obligation and to make expenditures of resources.

Appropriation Ordinance - The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation - A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Coryell County Appraisal District.)

Asset - Resources owned or held which have monetary value.

Audit - A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, test the controls over the safekeeping of assets and makes recommendations for improvements where necessary.

Attrition - Savings which occur when personnel vacancies are not immediately filled on positions which are fully funded for the year.

BUDGET GLOSSARY

Authorized Positions - Personnel slots which are budgeted in the adopted budget to be filled during the year, sometimes referred to as FTE's (Full-Time Equivalentents).

Balance Sheet - A financial Statement that discloses the assets liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget – Current revenues plus available unreserved fund balances equal to or greater than current expenditures.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Beginning Fund Balance - Cash available in a fund from the prior year after payment of the prior year's expenses and deductions for prior year's encumbrances.

Benchmarking - Measures progress from a point in time and is something that serves as a standard by which others may be measured.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

Bond Fund - A fund used to account for the proceeds of general obligation bond issues.

Bond Refinancing/Refunding - The payoff and reissuance of bonds, to obtain a better interest rate and/or bond condition.

Budget - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The City of Buda's budget is called the Annual Operating Plan.

Budget by Program/Function - A breakdown of the annual budget that groups like expenditures by the type of program or function. Interfund charges and Internal Service fund premiums or leases are eliminated for presentation purposes.

Budget Calendar - The schedule of key dates or events, which the City follows in the preparation, adoption, and administration of the budget.

Budget Year - The fiscal year of the City which begins October 1 and ends September 30.

Capital Budget - A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital or Capital Outlay - See the Capitalization Policy in the Budget for a definition of this term.

Capital Improvement Project - The specific projects that make up the Capital Improvements Program. The projects involve construction, purchase, or renovation of City facilities or property.

Capital Improvements Program (CIP) - A management tool used to assist in the scheduling, planning and execution of a series of capital improvements over a period of time. The CIP should be updated annually. It sets forth the estimated expenditures by year and specifies the resources estimated to be available to finance the project expenditures. Capital improvements refer to additional investment in basic facilities owned by the City with life expectancy greater than five years.

BUDGET GLOSSARY

Capital Outlay - Expenditures for fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget. Since long-term financing is not necessary and expenditures of this type are of such recurring character, these items are not part of the Capital Improvements Program.

Certificates of Obligation - Another form of debt that are backed by a pledge of the full faith and credit of the City. This form of debt differs from general obligation bonds in that they do not require direct approval of the voters rather an indirect approval.

Capital Recovery Fees - Capital Recovery Fees are developer paid infrastructure fees adopted under Chapter 395 of Texas Local Government Code or as part of a development agreement.

Capital Replacement Fund - Vehicle which allows purchase of operating capital items on a long-term basis through budgeted annual payments and transfers during the fiscal year. The City's Fleet and Information Services Internal Service Funds act as capital replacement funds.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Conservation Rate - A stepped water rate, effective only during the summer months for residential customers, to encourage water conservation. All revenue generated from these increased rates is put aside to be used for future expansion of water treatment plants.

Contingency - A budgetary appropriation reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The primary contingency account requires City Council approval for all expenditures.

Contingency Reserves - A portion of the budgeted ending fund balance or working capital that is not available for appropriation. The intent of the reserves are to provide flexibility, should actual revenues fall short of budgeted revenues and to provide adequate resources to implement budgeted expenditures without regard to the actual cash flow of the fund.

Cost Center - An administrative branch of a division.

Debt Service - The amount of interest and principal the City must pay each year on long-term and short-term debt.

Debt Service Fund - The debt service fund, also known as an interest and sinking fund, was established for funds needed to make principal and interest payments on outstanding bonds when due.

Dedicated Property Tax - The portion of property taxes that is set aside for a specific use, such as street maintenance. The City Council has dedicated five cents of the property tax rate to street capital improvements.

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

Department - A major organizational unit that reports directly to the city manager. This unit may be responsible for one type of activity or several types of activities.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be

BUDGET GLOSSARY

replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Division - A basic organizational unit of government which is functionally unique in its delivery of services.

Effective Tax Rate - The rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

Employee Benefits - For the purpose of budgeting, this term refers to the City's costs of health insurance, pension contributions, social security contributions, workers' compensation and unemployment insurance costs.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water, wastewater, gas, airport, and the golf course.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditure - The outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

Expense - Charges incurred whether paid immediately or unpaid for operation, maintenance, interest and other charges.

Fiscal Year - The time period designated by the city signifying the beginning and ending period for recording financial transactions. The City of Copperas Cove has specified October 1 - September 30 as its fiscal year.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee - A fee that a government imposes to permit the continuing use of public property and right of ways, such as city utility poles, streets, etc.

Full Faith and Credit - A pledge of the City's taxing power to repay debt obligations (typically used in reference to general obligation bonds or tax supported debt.)

Full-Time Equivalent (FTE) - A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of 1 position.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, capital projects funds, special revenue funds, debt service funds, internal services funds, enterprise funds, agency funds and trust funds.

BUDGET GLOSSARY

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds less any reservations of fund equity. Specifically, fund balance represents the funds that are available for appropriation.

Funding Source - Identifies the source of revenue to fund appropriations.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The general Fund is used to finance the ordinary operations of a governmental unit.

Generally Accepted Accounting Principles (GAAP) - The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds - Bonds whose principal and interest is backed by the full faith credit and taxing powers of the government.

General Obligation Dept - Tax supported bonded debt which is backed by the full faith and credit of the City.

Goal - A goal is a long-term, attainable target for an organization.

Grant - A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Home Rule City - A city in which Council is free to enact legislation, adopt budgets and determine policies, subject only to the limitations imposed by the Texas Constitution and City Charter.

Impact Fees - Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition of debt service relating to capital projects.

Infrastructure - Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Revenue received from other governments in the form of grants, shared revenues or payments in lieu of taxes.

Internal Service Fund (ISF) - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

Modified Accrual Accounting - Under the modified accrual bases of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available

BUDGET GLOSSARY

and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Net Working Capital - The excess of current assets over current liabilities.

Operating Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

Performance Measure - An identifiable unit of measuring the effectiveness and efficiency of providing services. Data collected to determine how effectively or efficiently a program is achieving its objectives.

Personnel Expenditures - For the purpose of budgeting, this term refers to all wages and related items: regular pay, premium pay, longevity pay, social security, life insurance, retirement plan contributions, health insurance and workers' compensation insurance.

Policy - A policy is a plan, course of action or guiding principle designed to set parameters for decisions and actions.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

Projected Actual - An estimate of year ending balances for all accounts used for budgeting purposes.

Property Taxes - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Reservation - A balance of funds that are set aside by policy for a specific purpose or to draw upon for emergencies (as in contingency reservation).

Revenue - The yield of taxes on other monetary resources that the City collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which (1) do not increase any liability; (2) do not represent the recovery of an expenditure; (3) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Revenue Appropriation - A designated portion of a fund to be allocated and appropriated to the reserve of the fund in order to meet potential liabilities during the fiscal year.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Risk Management - An organized attempt to protect a government's assets against the accidental loss in the most economical method.

Rollback Tax Rate - A calculated maximum rate allowed by law without voter approval. The rollback rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8% increase for those operations plus sufficient funds to pay debts in the coming year.

Source of Revenue - Revenues are classified according to their source or point of origin.

BUDGET GLOSSARY

Special Revenue Funds (SFR) - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Strategy - A strategy is a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

Surplus - The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

Tax Base - The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual tax ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Times Coverage Ratio - A calculation of the revenue available divided by the combined debt payment requirements of the utilities. This ratio is one indication of the City's ability to pay its revenue debt obligations.

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

Trust Fund - The trust fund was established to account for all assets received by the city that are in the nature of a trust and not accounted for in other funds. The trust fund is accounted for as an expendable trust fund.

Unencumbered Balance - The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Working Capital - For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.