



*WATAUGA - A GREAT PLACE TO LIVE!*



# **ANNUAL BUDGET**

*FOR FISCAL YEAR*

*OCTOBER 1, 2011 - SEPTEMBER 30, 2012*

*Salvage from the World Trade Center, this steel stands as a memorial to the 2976 people including: 343 FDNY firefighters, 23 NYPD Police Officers, and 37 Port Authority Police Officers who perished that fateful day, September 11, 2011.*

*"The bravest are surely those who have the clearest vision of what is before them, glory and danger alike, and yet not withstanding, go out to meet it."*

*~ Thucydides*



*Dedicated September 11, 2011*

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$12,854 OR .24%, AND OF THAT AMOUNT, \$20,853.20 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

In a recent study, CNNMoney.com rated Watauga as 2<sup>nd</sup> in the nation "Where homes are affordable." The study stated that the median home price was \$117,000, with a median family income of \$73,203.

Details of the study can be found at

[http://money.cnn.com/galleries/2008/moneymag/0807/gallery.bplive\\_affhomes.moneymag/2.html](http://money.cnn.com/galleries/2008/moneymag/0807/gallery.bplive_affhomes.moneymag/2.html)



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# DISTINGUISHED BUDGET PRESENTATION AWARD

Presented to the City of Watauga  
For the Budget Fiscal Year Beginning October 1, 2010



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Watauga  
Texas**

For the Fiscal Year Beginning

**October 1, 2010**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Watauga, Texas for its annual budget for the fiscal year beginning October 1, 2010. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This is the twenty-second consecutive year that the City has received this Award. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. The City has received this award every year since 1989.

**BUDGET**

for

**FISCAL YEAR ENDING SEPTEMBER 30, 2012**

SUBMITTED BY:

**DR. SCOTT R. NEILS, CPA, CMA, CGFO  
CITY MANAGER**

AND

**SANDRA MORGAN, CGFO  
DIRECTOR OF FINANCE AND ADMINISTRATION**

**AS ADOPTED ON SEPTEMBER 29, 2011**

**THE WATAUGA CITY COUNCIL**

**MAYOR HENRY J. JEFFRIES**

<b>MAYOR PRO TEM COUNCIL MEMBER PLACE 6:</b>	<b>PATRICK SHELBOURNE</b>
<b>COUNCIL MEMBER PLACE 1:</b>	<b>ROBERT DAVIS</b>
<b>COUNCIL MEMBER PLACE 2:</b>	<b>BRANDON KRAUSSE</b>
<b>COUNCIL MEMBER PLACE 3:</b>	<b>GARY JOHNSON</b>
<b>COUNCIL MEMBER PLACE 4:</b>	<b>JAMES WRIGHT</b>
<b>COUNCIL MEMBER PLACE 5:</b>	<b>RUSSELL CLEMENTS</b>
<b>COUNCIL MEMBER PLACE 7:</b>	<b>TIM NICKERSON</b>

# WATAUGA CITY COUNCIL

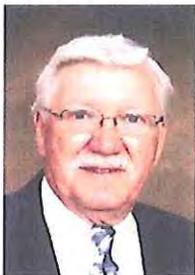
**Mayor Jeffries 2013**



**Mayor Pro Tem Shelbourne 2012**



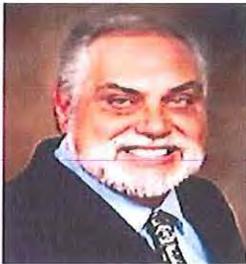
**Council Member Davis 2012**



**Council Member Krausse 2012**



**Council Member Johnson 2013**



**Council Member Wright 2013**



**Council Member Clements 2013**



**Council Member Nickerson 2012**



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# THE PURPOSE OF THIS BUDGET DOCUMENT

## The Document

This is the budget document for the City of Watauga, Texas for the fiscal year beginning October 1, 2011 and ending September 30, 2012. The Proposed Budget for the City of Watauga is intended to serve four purposes:

### 1. The Budget as a Policy Document

This document should serve as a policy document, a financial plan, and an operations guide to our City, as well as a communication device to our readers. We designed this document to be a reference for a wide variety of users. As approved by the City Council for the fiscal year, City Management may use this document as a guide for operations. The City Council may use this document as a communication medium to staff and citizens to describe objectives, goals, and mission of the City. City staff may use this document to inform City Council and citizens of accomplishments and services. Current and prospective citizens and businesses may use this document to learn about the City and its plans for the future.

As a policy document, the budget indicates what services the City will provide during the twelve-month period beginning October 1, 2011 and why. The Budget Message, in the Introductory Section, summarizes the challenges facing the City and how the budget addresses them.

### 2. The Budget as an Operations Guide

As an operations guide, the budget indicates how services will be delivered to the community. The Personnel Positions Schedule outlines the number of proposed authorized full-time and part-time employees. Specific budgetary information related to each department is provided for each Fund, as appropriate.

### 3. The Budget as a Financial Plan

As a financial plan, the budget outlines how much City services will cost and how they will be funded. The Introductory Section provides a Budget Message, an overview of the budget, including information about the City, financial structure, major revenue and expenditure categories for each Fund, financial policies, and Budget Calendar.

The next five sections of this document include the detailed financial information of the City of Watauga budget. These sections are broken down by fund type. The City uses the following funds: General Fund, Special Revenue Funds, Proprietary Funds, Capital Project Funds, and, finally, Debt Service Funds. Each fund section will provide financial summaries, general information, and management assumptions in the budget preparation. A few of the major operating funds are more detailed in showing objectives, goals, staffing, organizational structures, and accomplishments by

## THE PURPOSE OF THIS BUDGET DOCUMENT

division. Each Department has identified goals which are included in the accomplishments in their specific division, and relate back to the City's Goals detailed in the Budget Overview section. At the request of City Management, we have also included a line item budget for these same major operating funds. The capital project funds detail current and future projects. The Debt Service Fund section also provides individual debt service reimbursement schedules.

More detail can be found in the separately published Comprehensive Annual Financial Report (CAFR).

### 4. The Budget as a Communications Device

The budget is designed to be user friendly with summary information in text, tables, and graphs. A Glossary of Budget Terms is included for your reference. Should you have any questions about the City budget that this document does not answer, please feel free to call the Finance Office at 817-541-5822. Copies of this document are available for review at the City Secretary's Office, City Hall Front Desk, and City library. It can also be accessed through the Internet at <http://www.cowtx.org/DocumentView.aspx?DID=378>.

### Introductory Information

The Table of Contents should aid a user of this document as a guide to the organization of this book. The Budget Message should be read first as an introduction to the more detailed budget presentation. The Introductory Section provides a detailed description of the City of Watauga, its mission and goals, requirements during the budget process, the overall financial structure, and layout of the City, and demographic and graphical information about the City.

### Glossary

The glossary section of the book provides both a glossary of terms and an abbreviation guide to aid users with technical terms as well as industry jargon that appear in the document.

### Budget Ordinances

The budget ordinance section provides the Budget Resolutions and Ordinances passed by the City Council implementing this budget, as well as some required publications.

To contact the City of Watauga, write to 7105 Whitley Road, Watauga, Texas, 76148-2024, or call (817) 514-5800. More information may be obtained by visiting the City web site at [www.ci.watauga.tx.us](http://www.ci.watauga.tx.us).



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# BUDGET MESSAGE FOR FY 2012

August 1, 2011

Mayor Henry J. Jeffries  
Members of the City Council  
Citizens of Watauga  
City of Watauga Stakeholders

**Subject: BUDGET MESSAGE FOR FISCAL YEAR 2012 (FY 2012) (October 1, 2011 through September 30, 2012), REVISED WITH COUNCIL CHANGES 9/29/2011**

## INTRODUCTION

The Capstone for the Foundation for the City of Watauga Government is to achieve Excellence and High Performance in the administration of our responsibilities, build on the four pillars of Customer Focus, Leadership, Employee Empowerment, and Continuous Improvement.



Watauga has a unique Quality of Life, highlighted by our slogan of “A Great Place to Live.” We have the only water tower in the world with four stories of working office space. We have a beautiful Capp Smith Park, with a lake for fishing; we have great ball fields for soccer, baseball, and other sports; we have exceptionally affordable recreation and community services programs; we have low home prices compared to the average income, earning us a recent 2<sup>nd</sup> Best Place to live in the USA rating from CNN; we have public safety police, fire and EMS departments, whose members are active in the community and are dedicated to serving the citizens and visitors of our City; we have an innovative public works department which provides well maintained streets, safe water, efficient sewer, clean drainage channels, efficient and effective fleet and building maintenance; we have a growing and active economic development program; our library is recognized as one of the best in the region; and our general government operations are lean and efficient.

To maintain this Quality of Life, there are several challenges facing the City in the next fiscal year and beyond. These relate primarily to balancing declining revenues with continued/increased demand for services and the need to replace aging infrastructure.

## BUDGET MESSAGE FOR FY 2012

The City has experienced a decline of almost \$78,000,000 in taxable property values over the last few years. Because we maintained the same tax rate, we have seen a cumulative reduction of almost \$425,000 in property tax receipts over this time. We have been able to absorb this decline in revenue through operational efficiencies and also through delay of some capital projects.

However, going forward, it is unlikely that new efficiencies will provide significant additional savings. We must now make difficult decisions on the level of service we can provide for the price our citizens are willing to pay. We are not alone in this analysis. These discussions are occurring at all levels of government - local, county, state, and federal. The economy is still in turmoil, unemployment is still high, political polarization is hindering progress, and citizens are caught in the middle.

Watauga is not immune to this turmoil. We recognize that our citizens have been affected by this economy. We recognize that we, as staff, have a fiduciary responsibility to provide the best municipal services possible to our citizens/customers, subject to the restraints of available revenues. This delivery of service will be coupled with the best customer service possible.

In our administration of our programs, we are guided in our implementation by the goals and objectives established by our Council. Based on these goals and objectives, the Directors and I have spent a great deal of time in the preparation of this budget. We reviewed all of our programs and services to determine how we can best allocate scarce resources to meet assigned objectives. Each department director has been asked to carefully review their operations for additional efficiencies and to review their budget for possible cuts in programs or services. These results have been incorporated into this budget.

The budget is a fluid document that is changing and moving on a constant basis and serves as a guide for the following twelve-month period. We utilize past history, present conditions, and expected future trends in preparing estimated revenues. Once revenues are developed, we then evaluate costs associated with the delivery of existing service, any new and expanded costs or programs, and new programs established by Council. Within the limited resources available, we adjust the costs to achieve a proposed balanced budget. The budget document, even after adoption, is still an estimated financial plan and is always subject to change by amendment. More often than not, elements within the body of the document will change throughout the year. Changes in economic conditions, new projects, project overruns, and emergencies can necessitate a budget amendment.

This budget document and financial plan for FY 2012 has been developed and constructed in such a way as to utilize Fund Balances, when needed. When Fund Balances are used, the remaining Fund Balances are well above the minimums approved by Council. These balances throughout the various City Fund Accounts are used to provide as much economic relief to our citizens as possible, while still providing a financially sound and strong municipal organization.

## BUDGET MESSAGE FOR FY 2012

### OUTLINE OF SIGNIFICANT BUDGET ASSUMPTIONS AND POLICY DIRECTION

- The FY 2012 proposed budget is a balanced budget and is designed to maintain our levels of service with the limited resources available.
- The proposed rate for the FY 2012 is \$0.589001/\$100 of valuation. This is the effective rate. Due to the slight devaluation of property values in Watauga this year, this is an increase of .008238 cents/\$100 over the rate for FY 2011, or 1.5%. The rate is distributed as follows – Maintenance & Operations (M&O) at \$0.412374/\$100 and Interest & Sinking (I&S) at \$0.176627/\$100. The allocation for last year was \$0.409617/\$100 for M&O and \$0.171146 for I&S.
- The average taxable value of a home in Watauga this year is \$89,091, compared to \$91,183 last year. At the proposed tax rate, the amount of tax on the average home would be \$524.75 compared to \$529.56 last year, or a decrease of \$4.81.
- Property values in Watauga have declined about \$10,200,000 or about one percent, which would have led to an additional reduction of approximately \$51,000 in Ad Valorem tax receipts compared to prior year if the City did not adopt the effective rate.
- The sales tax revenues for the State and the City have stabilized and are showing increases over the prior year of about 4%. We are forecasting no change in total sales tax receipts for FY 2012.
- General Fund Fines & Forfeitures are expected to decrease about 6% or \$40,000 from prior year, primarily due to traffic officer vacancies in the police department.
- With limited open space (we are about 96% built-out), revenues for new permits and permitting needs in upcoming years are expected to be minimal.
- Proposed franchise fees are projected to be slightly down from last year.
- Interest income projections remain minimal and reflect historically low investment rates. We do not expect rates to increase significantly in the next year.
- There are two new full-time positions funded in this budget – one Information Systems Analyst, and one Community Development Coordinator. The addition of these positions is due to significant increases in workload for each of the respective sections. These additions are offset by the elimination of the Executive Assistant to the City Manager and the Purchasing Agent.
- Three traffic officers are funded through the Traffic Safety Fund this year. These positions were previously funded in the General Fund. This transfer decreased the Police Department General Fund expenditures by \$217,000.

## BUDGET MESSAGE FOR FY 2012

- The City recently issued \$7,365,000 City of Watauga, TX Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2011. The interest rate average was 3.061297%, with average life of 6.958 years. The issue was divided between General Fund for \$4,585,000 and the Utility Fund for \$2,780,000.
- There are no transfers to Capital Projects from the General Fund for FY 2012. Savings of \$130,000 from the Fire Station construction and prior year accumulated savings were able to fund the 37<sup>th</sup> Year CDBG street project and other asphalt repaving projects. Other capital projects for the year are being funded by the Certificates of Obligation.
- There are no wage adjustments proposed for FY 2012.
- TMRS rate is forecast to be 13%, which is down from the prior year rate of 13.82%
- Health Insurance budget has been increased five percent (5%).
- The PDC Capital Fund Budget includes \$350,000 for a multi-city trail system, \$150,000 for repairs to the Capp Smith lake dam wall, \$100,000 for playground equipment replacement and upgrade, and \$50,000 for PDC facility improvement.
- The CCD Capital Budget includes \$150,000 for purchase of three (3) vehicles, \$60,000 for automated license plate readers, \$85,000 for upgrade for in-car video system, \$485,000 for purchase of 800 MHz radio system.

### **GENERAL FUND-01; DEBT SERVICE FUND-03; CAPITAL PROJECTS FUND - 07**

General Fund revenue estimates are based on increased property taxes and stable sales tax. The proposed operating revenues for the General Fund are \$10,524,790, including \$586,388 in transfers. Total available resources for the General Fund are \$16,110,632. When compared to \$15,691,783 budgeted for prior year, an increase of \$418,849 in resources available is expected.

The operating expenditures for the General Fund are proposed at \$11,289,012. In addition, the General Fund expenditures include \$100,000 of contingency funds for unseen or emergency purchases during the year. \$545,000 of expenditures this year are for one-time capital expenditures. Proposed for this year is a utilization of fund balance of \$764,222. Even with this utilization, Fund Balance is proposed as \$4,821,620, which is above the minimum target of twenty percent (25%) of operations or \$2,700,878.

A combined tax rate of \$0.589001 per \$100 valuation is proposed for the Fiscal Year 2012 budget. The proposed Maintenance and Operations rate is \$0.412374/\$100 of valuation with a debt service rate of \$0.176627/\$100.

The Tarrant Appraisal District prepares an annual evaluation of all property in Watauga. The assigned values may be higher or lower than the prior year. This may cause a change to the property owner's tax liability even with the same Ad Valorem tax rate. In addition,

## **BUDGET MESSAGE FOR FY 2012**

overlapping tax rates from local school districts and other taxing entities will have an impact on total property tax liability.

Projections for principal and interest debt service payments for Fiscal Year 2012 are \$1,701,753. We have used \$100,000 of debt service fund balance to reduce the amount of tax receipts necessary to meet debt service. Thus, the I&S tax rate is based on debt service requirements from tax payments of \$1,601,753. Ending Fund Balance is \$264,189.

For the General Capital Project Fund, we propose continued funding of CDBG projects and ongoing street maintenance. Total capital expenses for this year are proposed at \$4,474,600. Fund Balance is forecast to be \$1,124,247. See General Capital Projects Fund 07 for detail description.

### **PARKS DEVELOPMENT CORPORATION (PDC)**

**PDC FUND – 04; PDC CAPITAL PROJECTS FUND – 05; PDC DEBT RESERVE FUND – 06;  
PDC DEBT SERVICE FUND - 08**

Sales tax revenues are proposed to be the same as the prior year. The total sales tax revenue estimate is \$1,340,000.

The proposed budget for this fund includes all park items and maintenance expenditures, which are proposed at \$1,677,564. Ending Fund Balance is projected to be \$1,556,369. Established minimum fund balance requirement is fifteen-percent (15%) of expenditures or \$164,335.

Total debt requirement for the year is \$215,380, leaving an ending fund balance of \$236,274. There is a minimum required reserve of \$219,946 for this fund.

The PDC Capital Fund Budget includes \$350,000 for a multi-city trail system, \$150,000 for repairs to the Capp Smith lake dam wall, \$100,000 for playground equipment replacement and upgrade, and \$50,000 for PDC facility improvement. Projected fund balance is \$38,908.

### **STORM DRAINAGE FUND - 15**

Total resources available are proposed at \$2,520,680, which includes \$1,394,000 for service charges. A 100% customer increase in the rate is proposed, from \$6 per month to \$12 per month for ERU (Equivalent Residential Unit), which is equal to \$129.36 per impervious acre of land. The rate per acre varies depending on land use and corresponding run-off coefficient for all other lots, tracts and parcels of land. This rate has not been changed since 2004.

The proposed budget is \$922,249, which includes \$187,480 installment payments to the Internal Services Fund. Proposed fund balance is \$1,598,431.

## **BUDGET MESSAGE FOR FY 2012**

### **BUNKER HILL CAPITAL PROJECTS FUND - 16**

We are projecting no revenue or expense for this Fund in Fiscal Year 2012.

### **CRIME CONTROL & PREVENTION DISTRICT FUND - 18**

Sales tax revenues are expected to be \$1,285,000. Total revenues are forecast to be \$1,286,600, generating total available resources of \$2,619,955.

The FY 2012 budget is \$1,225,818, which includes \$150,000 for purchase of three (3) vehicles, \$60,000 for automated license plate readers, \$85,000 for upgrade for in-car video system, \$485,000 for purchase of 800 MHz radio system. Ending Fund Balance is projected to be \$554,765.

### **LIBRARY DONATION FUND - 23**

Estimated revenues for this fund are expected to be \$13,040. Revenues represent donations made by customers through payment of utility bills.

The proposed budget expenditure of \$13,230 will leave an estimated ending fund balance of \$2,139.

### **MUNICIPAL COURT**

#### **SECURITY FUND - 25, TECHNOLOGY FUND - 26, JUVENILE CASE MANAGER FUND - 27**

Revenues for the Security Fund, Technology Fund, and Juvenile Case Manager Fund come from a \$3.00, \$4.00, and \$5.00 fee, respectively, on each citation for which there is a conviction. Forecast revenues are \$49,250, which are approximately the same as last year.

Expenses are for security and technology improvements for the Court office and a portion of the Juvenile Case Manager salary. The total budget for this year is \$49,233, leaving combined fund balances of \$141,724.

### **TRAFFIC SAFETY FUND - 28**

Beginning fund balance is \$253,500. Revenues come from a \$75 per citation civil penalty fee. Total revenues are expected to be \$800,000 of which 50%, after allowable expense, is due to the State. Expected expenses including transfers are \$1,040,475. This includes the funding of three traffic officer positions and \$300,000 in transfers to the General Capital Projects Fund for the Traffic Light Program. Ending fund balance is expected to be \$13,027.

### **PUBLIC IMPROVEMENT DISTRICT FUND - 30**

No revenues or expenditures for this fund are projected. The City's Public Works crews provide maintenance tasks and related expenses.

## **BUDGET MESSAGE FOR FY 2012**

### **WATER AND SEWER FUND - 40**

Total charges for services are forecast to be \$8,127,579, with total revenues of \$8,508,279. Total available resources are proposed to be \$9,987,784. Projections are based on historical averages and will fluctuate with usage and weather. A rate increase of 30% is included to ensure adequate fund balances to meet required levels. The internal overhead rate has not been adjusted since 2001.

Expenditures for water purchases and treatment services also vary based on customer usage and weather. Total expenses are estimated as \$7,652,990, resulting in an ending Fund Balance of \$2,334,794.

### **WATER AND SEWER FUND DEBT FUNDS 42, 43, 44**

Our debt service requirement for this year is \$1,504,341 and will be funded by a transfer from Water/Sewer operating fund. Total available resources are \$1,759,517.

Debt service requirements are \$1,504,341, leaving total combined fund balances of \$255,168. A Debt Service Reserve is no longer required for these funds.

### **WATER AND SEWER FUND CAPITAL PROJECTS FUND - 45**

Total available resources are \$2,784,649, which includes a Certificate of Obligation infusion of \$2,780,000.

The budget of \$2,759,000 is for equipment, improvement to water/sewer collection system, and estimated SSES and water and sewer main repairs and maintenance. Ending Fund Balance is forecast to be \$162,649.

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### **JOINT USE FACILITY FUND 46**

The City and City of North Richland Hills jointly maintain a transfer station for water/sewer. A maintenance reserve of \$75,000 per year is scheduled, plus a \$55,000 reserve for a SCADA upgrade. Reserves are used for pump replacements and other maintenance, as necessary. Projected Fund Balance is \$893,849.

### **WATER AND SEWER IMPACT FEES FUNDS 47, 48**

The City eliminated impact fees for water and sewer during Fiscal Year 2005. Pass-through fees are still due to the City of Fort Worth. Combined fund balance is proposed to be \$4,476.

## BUDGET MESSAGE FOR FY 2012

### EQUIPMENT REPLACEMENT FUND 22

The City maintains an equipment replacement fund for use in purchase of large pieces of equipment. This fund purchases equipment and then charges the acquiring fund a prorated amount based on the useful life of the equipment. This year we will purchase \$436,000 of Storm Drain equipment. Forecast Fund Balance is \$78,385.

#### SUMMARY

It is our intent to present a proposed balanced budget that is easy to understand, provides detailed information, gives justification for proposals, and provides the City Council with a sound financial plan for consideration.

The proposed budget document contains detailed explanations for revenue and expenditure line items. The budget document indicates that total available resources are \$50,534,040, with total fund expenditures of \$36,453,015. This represents a proposed increase in the expense budget of approximately \$9,582,589 or 35.7% compared to the prior year. The primary difference is related to the capital expenditures of \$8,319,600. The Ending Fund Balance for all funds combined is proposed to be \$14,081,025, or \$1,505,732 more than the prior year.

Respectfully,



Dr. Scott Neils, CPA, CMA, CGFO  
City Manager



Sandra Morgan, CGFO  
Director of Finance and Administration



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## BUDGET OVERVIEW

The City of Watauga Fiscal Year 2012 budget document continues a focus that represents service and goals the City Council wishes to achieve for the City. FY 2012 budget preparation focused on services provided by the City. This presentation of those efforts is divided into groupings by funds for a clear description of services, accomplishments, objectives, assumptions, highlights, staffing levels, organization, and resources. This section will provide assistance with understanding this organization by explaining the different fund types. This year's presentation does include an upper management request for a line item budget.

### MISSION STATEMENT

Our mission is to establish and maintain an environment wherein Watauga provides the highest quality municipal services possible within established fiscal constraints.

### CUSTOMER SERVICE STATEMENTS (CSS)

CUSTOMER SERVICE STATEMENTS (CSS)	
<b>Health and Public Safety</b>	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident, and highest degree of public safety.
<b>Transportation/Mobility</b>	Maximum access to transportation services is essential to ensure that all residents have adequate mobility while providing for the welfare of their household.
<b>Parks and Recreation</b>	Citizens benefit from activities and facilities that maximize the availability of options when seeking entertainment outside their own home.
<b>Education/Information</b>	Citizens who are informed on a timely basis about broad-based matters affecting their lives are better prepared to make decisions that determine their level of satisfaction.
<b>Quality Service</b>	Citizens benefit from value and quality of service delivered in an economical manner and at a reasonable tax rate.
<b>Civic Pride</b>	Increased Civic Pride results from well-planned residential, commercial, and municipal areas.

## BUDGET OVERVIEW

CITY OF WATAUGA GOALS (COWs)*	
Provide a safe and secure City.	Improve both internal and external communication in the City.
Improve Watauga's infrastructure.	Provide services that enhance the ongoing educational endeavors of all citizens.
Develop a strategy to make the City more physically attractive.	Reduce the tax rate.
Provide diverse park facilities, recreational, and cultural opportunities for citizens of all ages.	Develop a strategy to be more business-friendly to current and prospective businesses.
Provide a high level of customer service with staff that is appropriately trained and compensated.	Increase volunteer participation.

\*These goals will be noted in areas through this budget document as COW#.

### **COMMUNITY PROFILE AND GENERAL INFORMATION**

The City of Watauga is located in Tarrant County, approximately 10 miles northeast of downtown Fort Worth and 25 miles northwest of downtown Dallas. The City's corporate boundary comprises approximately four square miles. Watauga's population as determined by the 2010 Census was 23,479.

The City of Watauga is part of the "Southwest Metroplex" of north-central Texas, which includes the cities of Fort Worth and Dallas and has a total estimated population of nearly 5,000,000 people. The economy of the area is based upon diversified manufacturing, service, and agricultural industries. The nine-county Dallas-Fort Worth Metroplex has been designated as one Consolidated Metropolitan Statistical Area (CMSA), and constitutes the second largest inland metro area in the world.

Economic conditions in the Metroplex continue to be influenced by the development and operation of the Dallas-Fort Worth International Airport which is located only ten miles southeast of Watauga. The airport, which celebrated its 37th anniversary in 2011, covers approximately twenty-eight square miles and represents one of the largest facilities of its kind in the world.

## **BUDGET OVERVIEW**

### **GOVERNMENT ORGANIZATION AND SERVICES**

The City of Watauga operates as a Texas Home Rule municipal government under a Mayor-Council-Manager form, with the City Government comprised of the Mayor and seven other Council members. All seven Council members are elected by place number and all are elected at large. The Mayor and Council members serve two-year terms, which are staggered. City Council members receive no compensation for services performed.

The City Manager is appointed by the Council and is responsible for appointing and supervising employees of the City (except those appointed by the Council), and for preparing and administering the annual budget and capital improvements program (CIP).

The City Council also appoints the City Attorney, the Municipal Court Judge, and the members of the various boards and commissions. A Court of Record was created by the City Council when it adopted Ordinance 655 on October 25, 1993, and with a Special Election held on January 14, 1994. The City Attorney and Judge of the Municipal Court are compensated with funds provided in the Non-Departmental and Finance Department budgets respectively. Under the City Manager's general direction, there are eight functional areas, each of which is supervised by a department-head level employee. These areas include City Secretary; Finance (including general financing functions, purchasing, water and sewer billing and collection, and Municipal Court); Library; Administration (including Fleet Services, Facilities, Public Information, Human Resources, and Management Information Services); Recreation and Community Service; Public Works (including code enforcement, storm drain, water and sewer field operations); Police; and Fire and Emergency Medical Services. Services provided by the City include police and fire protection, emergency medical services, street maintenance, building inspection services, library services, recreation, parks operation and maintenance, maintenance and operation of City-owned buildings, and storm drain maintenance and construction. In Fiscal Year 1999, the City of Watauga began the water and sewer operations, but does not own treatment facilities. A franchise has been granted to a privately owned firm for solid waste collection and disposal services.

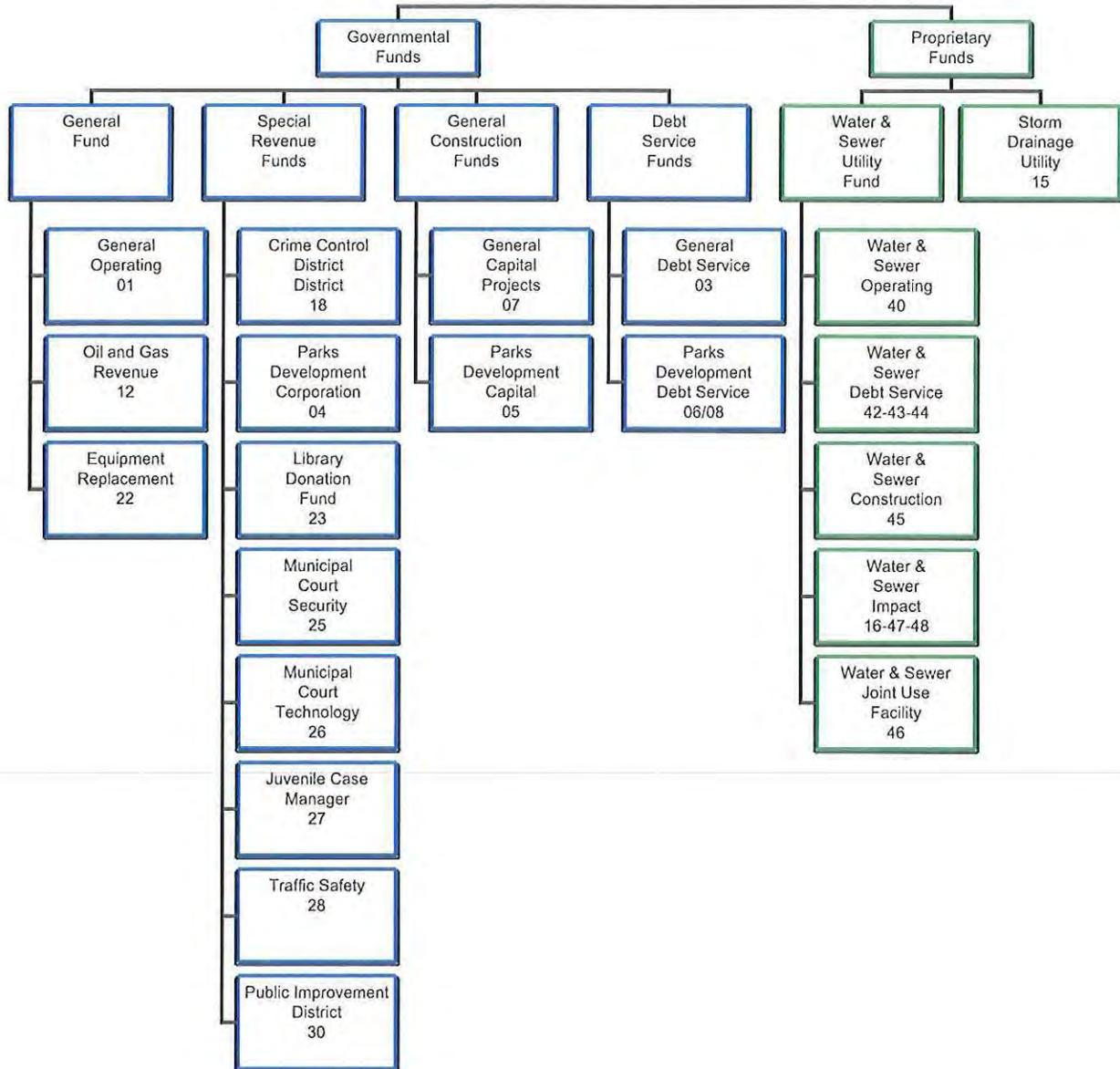
The City operates on a fiscal year basis, with October 1 as the beginning of a new year.

### **FINANCIAL STRUCTURE**

#### **Funds and Account Groups**

For financial reporting purposes, the accounts of the City are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The City uses and appropriates annually for the following fund types, which are shown graphically and then, defined:

# Fund Structure



## **BUDGET OVERVIEW**

### **Governmental Fund Types**

Governmental Funds are those that fund most governmental functions of the City. Governmental funds also account for the acquisition, use, and balances of the City's expendable financial resources and the related liabilities. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City's governmental funds:

#### **General Fund**

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreements to some other fund are recorded in this fund. The General Fund also records the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

#### **Special Revenue Funds**

There are two major Special Revenue Funds. The Parks Development Corporation Sales Tax Fund was established to account for a ½ cent sales tax increase approved by the voters in May 1994. The purpose of the increase in sales tax is to build city parks and improve existing parks under the supervision of the Watauga Parks Development Corporation.

The Crime Control and Prevention District was established to account for a ½ cent sales tax increase approved by voters in March 1996. The purpose of the increase in sales tax is to enhance law enforcement in the area. In 2001 voters approved a ten-year extension of this tax. A ten-year extension proposal is on the ballot for November 2010.

#### **Capital Projects Fund**

The Capital Projects Fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities and equipment. Financing is provided primarily by the sale of general obligation and contractual obligation bonds.

#### **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general and contractual obligation bonds, interest, and related costs.

### **Proprietary Fund Type**

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income and capital maintenance. The City's proprietary fund type consists of:

## **BUDGET OVERVIEW**

### **Enterprise Funds**

The Water and Sewer Utility Enterprise Fund is a proprietary fund used to account for revenues and expenses related to the operations and maintenance of the City's water and sewer utility system including, but not limited to, administration, operations, maintenance, billing, and collections.

The Storm Drainage Utility Enterprise Fund is a proprietary fund used to account for revenues and expenses related to the operations and maintenance of the City's drainage utility system. Costs of the system are recovered through drainage utility fees, which are levied against all developed property within the City.

### **Account Groups**

Account groups are used to establish accounting control and accountability for the City's general fixed assets and general long-term debt. The following are the City's account groups:

**General Fixed Assets Account Group** - This account group is established to account for all general fixed assets of the City, other than those accounted for in the proprietary fund.

**General Long-term Debt Account Group** - This account group is established to account for all general long-term debt of the City, other than those accounted for in the proprietary fund.

### **Basis of Accounting and Budgeting**

Governmental funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The obligations of the city (e.g., outstanding purchase orders) are budgeted as expenses during the fiscal year they are issued.

Proprietary funds use the accrual basis of accounting. Under this method, revenues are recorded when earned (for example, drainage utility fees are recognized as revenue when bills are produced) and expenses are recorded when a commitment is made (e.g., through a purchase order).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). The City prepares its budget on the GAAP basis except for the treatment of depreciation expense (which is not shown in the budget, although the full purchase price of equipment is shown as a capital outlay). The modified accrual basis of accounting is used for governmental fund budgets and the accrual basis of accounting is used for proprietary fund budgets.

## BUDGET OVERVIEW

### Balanced Budget

It is the policy of the City to prepare a balanced budget. A balanced budget is one where proposed expenses are less than or equal to estimated revenues. A balanced budget may also include situations where the Council approves the use of reserves or fund balance to offset revenue shortfalls. If, during the year, the revenues received or expected to be received are less than estimated, the City Manager will recommend a revised or amended expense appropriation for Council approval that will again balance the budget.

### REVENUE SOURCES

The following information is a general description of the major revenue sources for the City of Watauga's major operating funds and the assumptions used to project those revenues for this budget. Most projected revenues are based on assumptions of historical data with increases and decreases associated with economic conditions and rate changes.

### General Fund

**Ad Valorem taxes** - Ad Valorem taxes comprise about 38% of estimated General Fund revenue in FY 2012. This includes current and delinquent tax payments as well as penalties and interest. The City calculates its ad valorem tax rate based on the certified appraisal roles provided by the Tarrant Appraisal District (TAD). A combined tax rate is adopted each year by the Watauga City Council (a) for the use and support of the City's General Fund (referred to as the maintenance and operations rate) and (b) to finance the City's Debt Service Fund (referred to as interest and sinking fund) for payment of annual principal and interest due on outstanding general indebtedness.

### TAX RATE DISTRIBUTION HISTORY

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>M &amp; O</b>						
Tax Rate per \$100	\$0.401465	\$0.400644	\$0.399918	\$0.419540	\$0.409617	\$0.412374
Chg from Prior Year	(\$0.007330)	(\$0.000830)	(\$0.000730)	\$0.019630	(\$0.009923)	\$0.002757
Distribution	69.13%	68.99%	68.86%	72.24%	70.53%	70.01%
Estimated Collections	\$3,969,222	\$4,038,521	\$3,962,380	\$4,077,100	\$3,764,889	\$ 3,918,978
<b>I &amp; S</b>						
Tax Rate per \$100	\$0.179298	\$0.180119	\$0.180845	\$0.161223	\$0.171146	\$0.176627
Chg from Prior Year	\$0.007330	\$0.000830	\$0.000730	(\$0.019630)	\$0.009923	\$0.005481
Distribution	30.87%	31.01%	31.14%	27.76%	29.47%	29.99%
Estimated Collections	\$1,709,952	\$1,833,894	\$1,791,818	\$1,566,772	\$1,573,045	\$ 1,601,753
<b>Total</b>						
Tax Rate per \$100	\$0.580763	\$0.580763	\$0.580763	\$0.580763	\$0.580763	\$0.589001
Chg from Prior Year	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.008238
Distribution	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Estimated Collections	\$5,679,174	\$5,872,415	\$5,754,198	\$5,643,872	\$5,337,934	\$5,520,731

## BUDGET OVERVIEW

\* Please see Budget Ordinances and Notices section for computation of tax rates.

Estimated collections for the current year have been computed at approximately 99% of net taxable value for the Interest and Sinking (I&S) portion of the tax rate. This allows for a slightly higher tax component to ensure that adequate funds are received to pay debt.

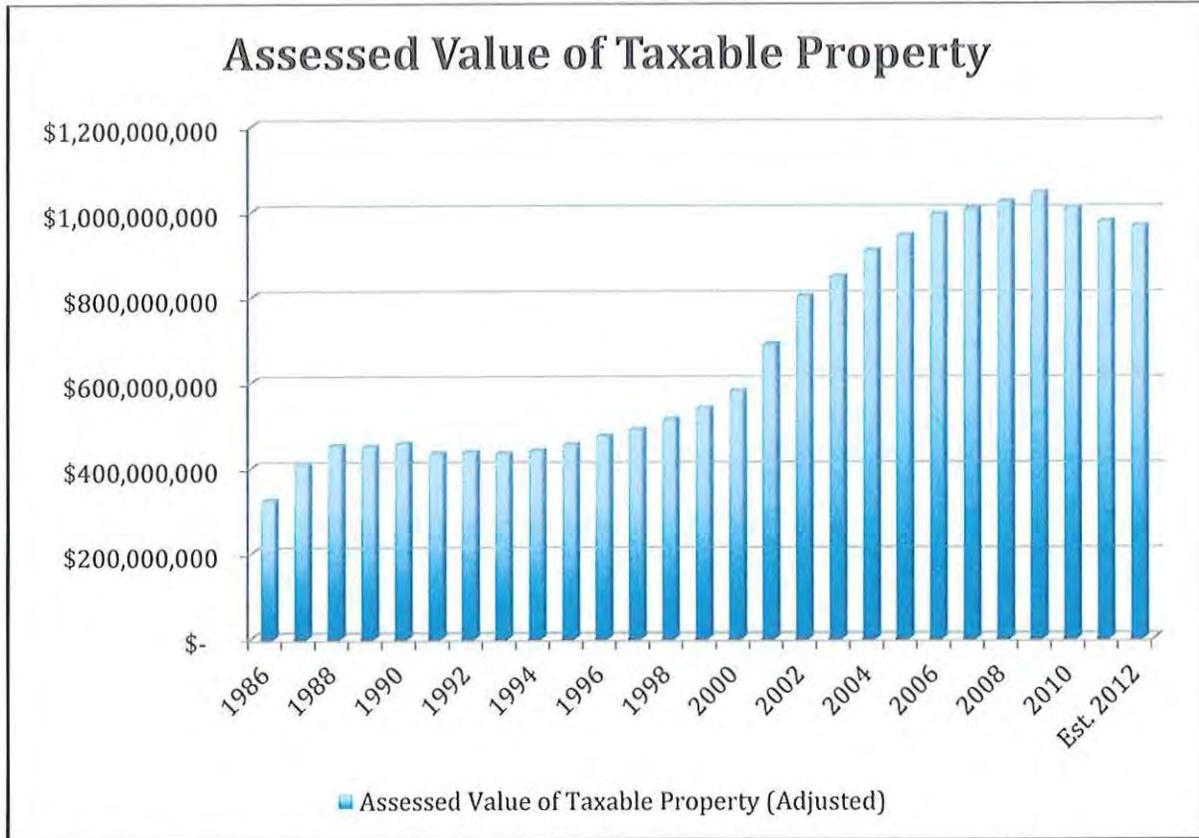
There is an approximate five-percent decrease in ad valorem taxes this year, which can be attributed to decreased property valuations for residential and commercial establishments within the City.

Principal taxpayers in the City include Inland Western Watauga LP, Watauga 377 LLC, Dayton Hudson Corp, SCI Watauga Town Center Fund ETAL, Park Vista Townhomes ETAL, Southwestern Bell, ONCOR Electric Delivery Co LLC, Watauga All Storage LTD, Target Stores, and Watauga Association.

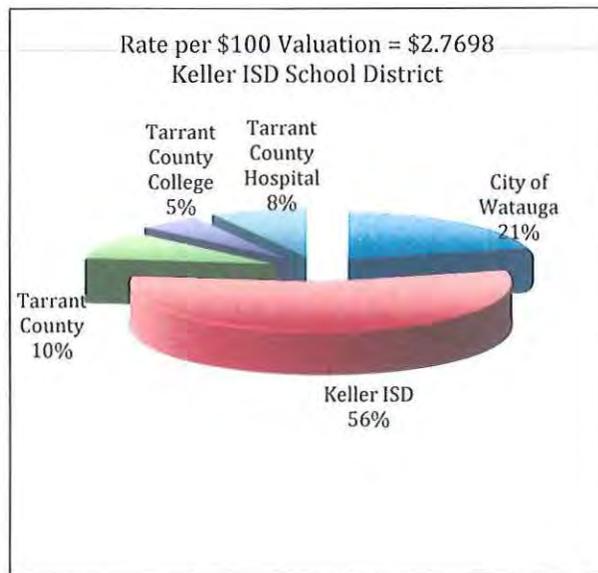
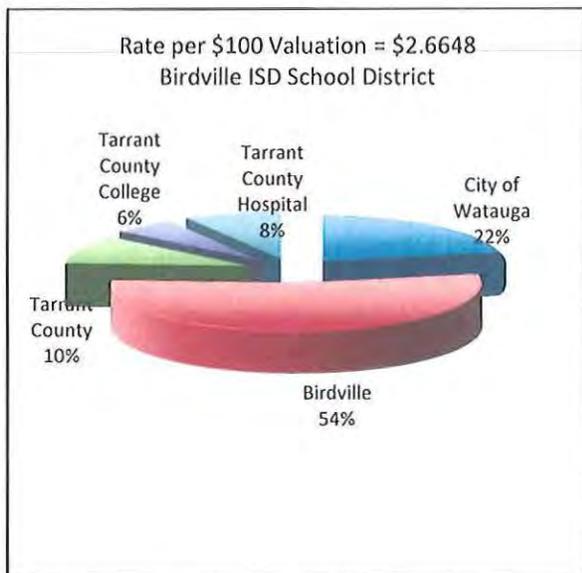
Below is a table of the trends in assessed values, rates, levy, and collection of this ad valorem tax. The combined ad valorem rate remained flat for eight (8) years (2004-2011). In 2012, the City adopted the effective rate due to property devaluations as shown below.

Year Ending Sept. 30	Assessed Value of Taxable Property (Adjusted)	Tax Rate/\$100 of valuation	Tax Levy	Current Year's Taxes Collected	% Current Levy Collected
1986	\$ 321,691,310	0.323000	\$ 1,039,063	\$ 1,019,210	98.09%
1987	\$ 407,987,325	0.294000	\$ 1,199,483	\$ 1,185,328	98.82%
1988	\$ 450,774,742	0.366000	\$ 1,649,836	\$ 1,626,198	98.57%
1989	\$ 448,760,610	0.396000	\$ 1,777,092	\$ 1,762,938	99.20%
1990	\$ 455,048,902	0.462700	\$ 2,105,511	\$ 2,070,399	98.33%
1991	\$ 432,771,823	0.550900	\$ 2,384,140	\$ 2,370,926	99.45%
1992	\$ 435,680,064	0.647500	\$ 2,821,028	\$ 2,802,329	99.34%
1993	\$ 433,023,704	0.684200	\$ 2,962,748	\$ 2,939,559	99.22%
1994	\$ 439,232,002	0.696710	\$ 3,060,173	\$ 3,027,497	98.93%
1995	\$ 453,094,514	0.722158	\$ 3,272,058	\$ 3,238,268	98.97%
1996	\$ 472,800,013	0.722158	\$ 3,414,363	\$ 3,381,070	99.02%
1997	\$ 489,154,767	0.712070	\$ 3,483,124	\$ 3,413,461	98.00%
1998	\$ 511,499,212	0.699470	\$ 3,577,784	\$ 3,561,315	99.54%
1999	\$ 538,832,680	0.689470	\$ 3,715,090	\$ 3,691,451	99.36%
2000	\$ 579,274,738	0.679470	\$ 3,935,998	\$ 3,884,477	98.69%
2001	\$ 687,306,408	0.659470	\$ 4,219,259	\$ 4,186,286	99.22%
2002	\$ 800,674,010	0.637021	\$ 4,703,056	\$ 4,641,378	98.69%
2003	\$ 846,585,043	0.598925	\$ 5,070,409	\$ 5,009,929	98.81%
2004	\$ 906,614,299	0.580763	\$ 5,265,280	\$ 5,184,321	98.46%
2005	\$ 942,853,767	0.580763	\$ 5,475,746	\$ 5,389,470	98.42%
2006	\$ 992,773,636	0.580763	\$ 5,743,401	\$ 5,678,457	98.49%
2007	\$ 1,003,759,355	0.580763	\$ 5,792,266	\$ 5,710,069	97.95%
2008	\$ 1,020,772,365	0.580763	\$ 5,909,897	\$ 5,846,780	98.93%
2009	\$ 1,041,983,829	0.580763	\$ 6,022,386	\$ 5,951,758	98.83%
2010	\$ 1,007,779,216	0.580763	\$ 5,979,165	\$ 5,915,418	98.93%
2011	\$ 974,282,126	0.580763	\$ 5,650,306	\$ 5,567,194	98.53%
2012 est.	\$ 964,069,253	0.589001	\$ 5,678,378	\$ 5,607,398	98.75%

## BUDGET OVERVIEW



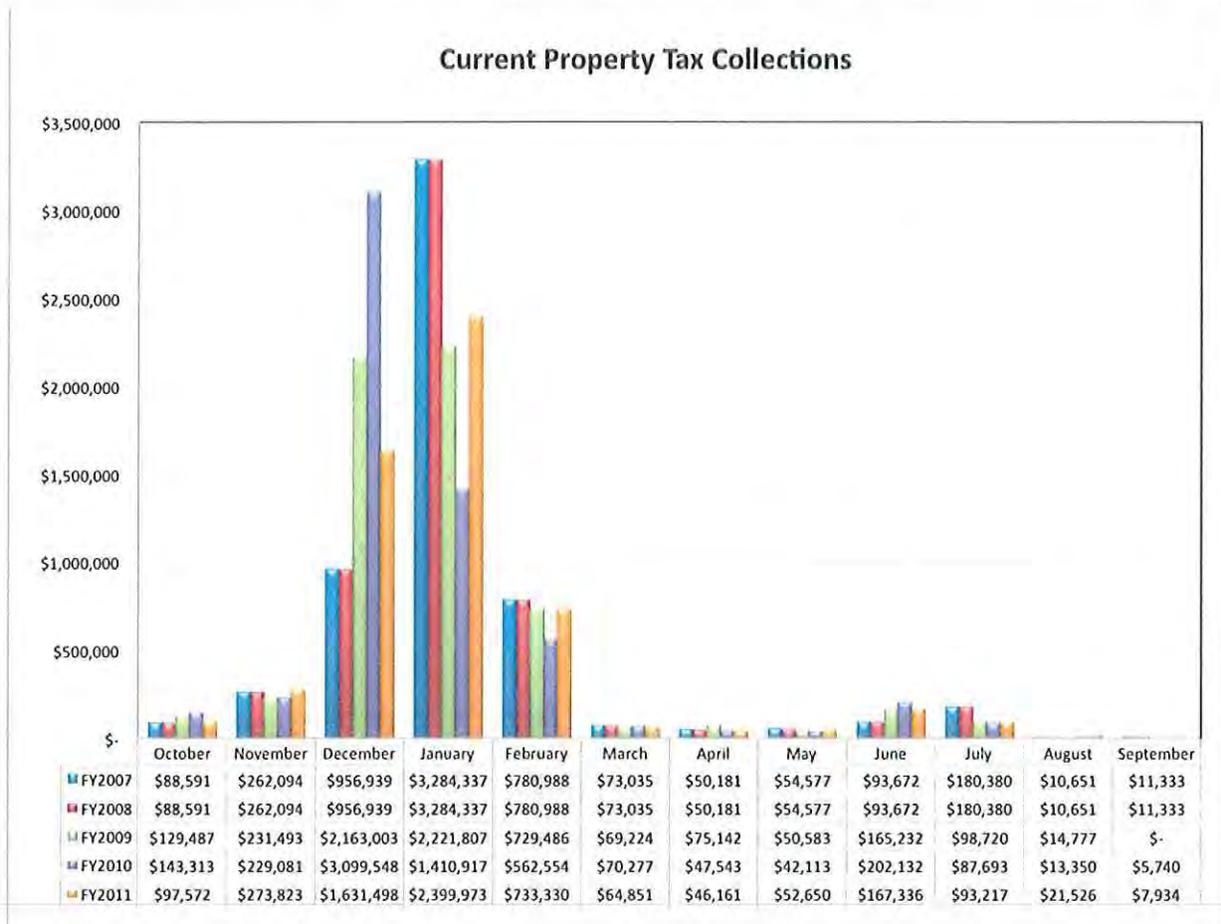
The City is located in two different independent school districts (ISDs); so overlapping property taxes vary by what section of the City in which a property is located. The City's portion has historically been less than one-fourth of the entire property tax bill for the area.



The City offers a \$40,000 senior citizen exemption from assessed values and has incorporated the over-65 and disabled citizen tax freeze. All other exemptions for disabled persons and veterans are as stipulated by State law.

## BUDGET OVERVIEW

The City is landlocked and approximately 96% built out; however, there has been limited growth in both our residential and commercial property values. The following graph demonstrates the historic collection cycle of property tax for the City.



Ad valorem taxes are billed October 1 of every year and are due on or before January 31 of the next calendar year. Projections for delinquent tax revenues for those collected after January 31 are based on conservative prior years' experience, as well as interest and penalties on delinquent ad valorem taxes.

**Sales tax** – The City's 1% share of all local taxable sales are remitted by merchants to the State Comptroller's Office and then distributed to the City on a monthly basis. This represents approximately 26% of total revenue for the General Fund. Our economic outlook is conservative for the upcoming fiscal year. We project sales tax to remain fairly flat with 2011 collections. We are predicting a two-percent (2%) decrease from the prior year collections due to the uncertainty in the economy. Sales Tax revenue for the City is subject to the general economic environment of the DFW Metroplex. However, Watauga does not have a large presence of malls, specialty, or up-scale businesses, which are generally more susceptible to fluctuations in sales. Thus, our revenue stream tends to be more stable than other

## BUDGET OVERVIEW

fluctuations in sales. Thus, our revenue stream tends to be more stable than other cities in the area.

**Other taxes** - Include receipts from the operation of bingo halls in the City.

**Utility Franchise Fees** - A percentage of local gross receipts remitted to the City by each privately owned utility (electric, telephone, gas, waste and recycling collections, and cable) providing services to Watauga citizens for their use of the City's right-of-way. This can be the right-of-way used by the companies for their utility lines or the use of our streets for their vehicles. Revenues are based on terms of a franchise agreement between the City and each utility. The majority of franchise revenue is based on a percentage of gross revenues from the utilities.

Projected revenues for these fees are generally based on population estimates. Recently, weather conditions and the economy have been significant factors in a decline of revenues as citizens have been more frugal in utilization of resources, which has led to lower utility revenues. This fee totals 9.5% of General Fund revenues.

**Licenses and permits** - This includes construction permit fees, animal licenses, electrical and plumbing licenses and other licenses and permits. Over the last few years, this revenue increased; however, as the City is approximately 96% built out, this revenue has begun to decrease as construction permits decline.

Projections are based on the established historical base of issued permits and the expectations of inspectors and economic development staff for new permits and buildings. Given the decline in construction industry this year, this revenue source is only estimated to bring in 2.3% of General Fund revenues for fiscal year 2012.

**Intergovernmental revenue** - Intergovernmental revenue consists of a payment-in-lieu-of-tax (PILOT) from the enterprise funds based on a percentage of revenues from the water and sewer utility systems. This is similar to the fee charged to other utilities for the use of City right-of-ways except for City-owned utilities. Projections are based solely on revenues projections for those revenue generators. Such funds total 3.8% of General Fund revenues.

**Charges for services** - These charges include recreation fees, fees paid by developers as reimbursements for City services, charges for emergency medical service (EMS), and various other service charges. Service Charges account for about 6.4% of revenues. Projections are based on historical use of City services as well as rates charged by the City on such services. EMS services have been outsourced to Intermedix, which handles all billing and initial collections.

**Fines and Forfeitures** - Include fines levied by the Judge for misdemeanor offenses occurring with the City and those collected on citations issued for code enforcement and on overdue books. Other fees are also included in this category for certain items relating to municipal court and library operations. These revenues have increased over the last few years as increased code and traffic enforcement efforts brought in

## BUDGET OVERVIEW

additional revenues. This revenue source makes up approximately 6.9% of General Fund revenues for fiscal year 2012.

**Miscellaneous revenue** – This includes interest earned on the investment of General Fund cash, proceeds from the sale of surplus City property and other various revenues.

**Transfers In** – Moneys transferred from another fund for general and administrative fees or obligations.

### Special Revenue Funds

**Watauga Parks Development Corporation Sales Tax Revenue** - A ½% share of all local taxable sales are remitted by merchants to the State Comptroller's Office and then distributed to the City on a monthly basis. This represents approximately 99.8% of total revenue for the Parks Development Corporation Fund. Sales tax revenue increases are due to the addition of commercial establishments within the City.

Our economic outlook is conservative for the upcoming fiscal year. We project a two-percent decrease over 2011 projections due to uncertainty in the economy. We do not expect major changes in this revenue source since we have a lack of commercial property available.

Voters approved this tax under Section 4B of Article 5190.6, Vernon's Texas Civil Statutes with an effective date of October 10, 1994. Funds can only be used to build parks and improve existing parks and are administered under the supervision of the Watauga Parks Development Corporation Board of Directors.

**Watauga Crime Control and Prevention District Sales Tax Revenue** - A ½% share of local taxable sales, less amounts from public utility providers, are remitted by merchants to the State Comptroller's Office and then distributed to the City on a monthly basis. This represents approximately 99% of total revenue for the Watauga Crime Control and Prevention District Fund.

Original budget projections show a 7.1 percent increase from our prior-year projections. This is due primarily to the City receiving collections on the electric and gas utility accounts previously not collected on until April, 2011.

Under Local Government Code Chapter 363, voters approved this tax for a five-year period, with an effective date of July 1, 1996. The District was again approved in 2001 for a ten-year period. An extension for another ten-year period was approved by voters in November 2010. Such funds can only be used to add officers and purchase additional supplies and equipment for law enforcement purposes. This Fund is administered by a Board of Directors, which is made up of the Mayor and all Council Members.

## BUDGET OVERVIEW

**Library Donations** – Each month, citizens are given the opportunity to donate \$1 when paying their utility bill to the City. Funds are used to purchase additional library supplies such as books, audio and videotapes, periodicals, and other types of supplies. Projections are based on historical trend of donations. Donated revenues make up approximately 99.7% of the Library Donation Fund's total revenues.

**Municipal Court Security Fee** – This fee was adopted on April 26, 1999 under the provisions of the Code of Criminal Procedures, Section 102.017, by Ordinance 910. The Ordinance provides for the collection of \$3 from defendants convicted of a misdemeanor offense. Funds can only be used for purposes that provide security for the operations of the municipal court. Projections are based on traffic citation projections. This revenue source is 100% of the Municipal Court Security revenue stream.

**Municipal Court Technology Fee** – This fee was adopted on September 27, 1999 under the provisions of the Code of Criminal Procedures, Section 102.0172, by Ordinance 945. The Ordinance provides for collection of \$4 from defendants convicted of a misdemeanor offense. Funds can only be used for purposes that provide or maintain technological enhancements for the operations of the municipal court. Projections are based on traffic citation forecasts. This revenue source is 99.2% of the Municipal Court Security revenue stream.

**Juvenile Case Manager Fee** – This fee was established in September 2008 under the provisions of the Code of Criminal Procedures, Section 45.056, by Ordinance 1352. Under this provision, the fee was authorized by vote of the City Council to employ a Juvenile Case Manager to handle cases involving juveniles. The City collects \$5.00 for each violation, except parking, to support the Juvenile Case Manager.

**Traffic Management Fund** – This fund was established to account for funds received from the City's Red Light Traffic Control Program. In 2010, the City Council approved the installation of Red Light Cameras on certain City intersections. The City collects \$75.00 for each violation. At the end of the fiscal year, the City retains 50% of the net revenue (after deduction of certain allowable expenses). The other 50% is sent to the State Comptroller's Office to be distributed to the State Trauma Center.

**Miscellaneous revenue** - Includes interest earned on the investment of each fund's cash, proceeds from the sale of surplus property from that fund, and other various revenues.

### **Capital Projects Funds**

**Transfers In** – Moneys transferred from another fund for specific projects or obligations.

## BUDGET OVERVIEW

**Miscellaneous revenue** - Includes interest earned on the investment of each fund's cash, proceeds from the sale of surplus property from that fund and other various revenues.

### **Debt Service Funds**

**Ad Valorem taxes** – As discussed in the General Fund section above, this property tax on real and personal property is assessed since a great number of City services are for the public good and are not reasonably allocated among individuals. The City bases its ad valorem tax rate on the certified appraisal roles provided by the Tarrant Appraisal District (TAD).

A combined tax rate is adopted each year by the Watauga City Council (a) for the use and support of the City's General Fund (referred to as the Maintenance and Operations (M&O) rate) and (b) to finance the City's Debt Service Fund (referred to as Interest and Sinking (I&S) rate) for payment of annual principal and interest due on outstanding general indebtedness. This is the portion obligated for debt service payments and is projected on payments as specified in debt obligations.

**Transfers In** – Moneys transferred from another fund for obligations.

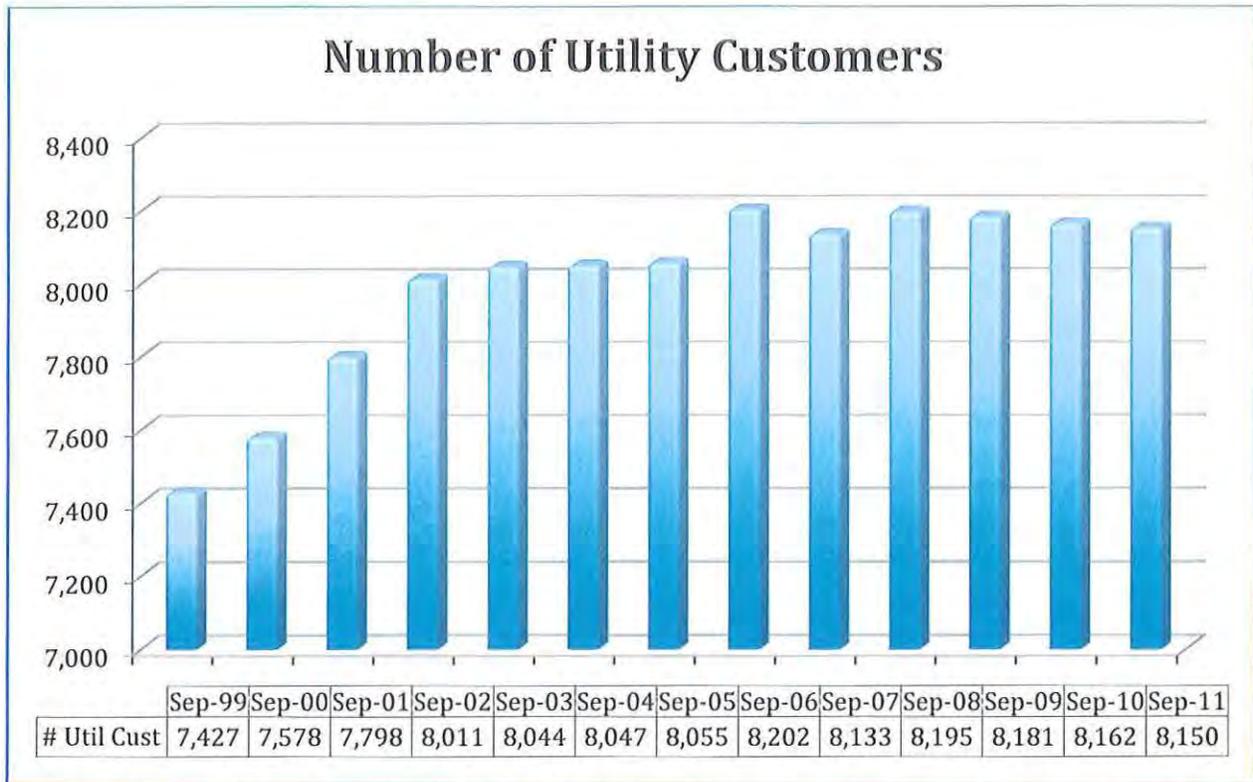
**Miscellaneous revenue** - Includes interest earned on the investment of each fund's cash and other various revenues.

### **Proprietary Funds**

**Water and Sewer Sales Revenues** – The Utility Billing Office bills and collects revenues from the sale of potable water and the disposal of sewage discharge for single and multifamily residential buildings and commercial facilities inside the City. Projected revenues for these fees are generally based on population estimates, although weather conditions play a significant factor in revenues actually received. These revenue sources constitute 99.3% of the Water and Sewer Utility Fund revenues.

The following chart shows the City historical trend for utility accounts on which many of the proprietary revenue fees are based or calculated.

## BUDGET OVERVIEW



**EPA Revenue** - Adopted by Ordinance 1026 on August 28, 2000 (amending Ordinance 829) to establish an Environmental Protection Agency (EPA) sewer surcharge of \$1.61 per month for each wastewater connection. Projections are based on the number of active accounts and rate changes. This revenue source is 1.9% of the Water and Sewer Fund revenue stream.

**Storm Drain Utility Fee** - A \$12 fee per month per residential utility account was adopted through Code of Ordinances, Appendix A, Section 10.1100, to enhance drainage of properties within the City. Commercial accounts are charged a uniform rate, but the amount charged is based on impervious area. This fee is billed and collected through the Utility Billing Office and is 99.8% of the Storm Drain Utility Fund revenues. Projections are based on the number of active accounts and rate changes.

**Miscellaneous revenue** - Includes interest earned on the investment of each fund's cash, proceeds from the sale of surplus property from that fund, tap and inspection fees, service fees, impact fees, and other various revenues.

**Transfers In** - Moneys transferred from another fund for specific projects or obligations.

## **BUDGET OVERVIEW**

### **EXPENDITURES / EXPENSES**

The following information is a general description of the major expenditure / expense types for all of the City's major operating funds.

**Personnel Services** – Consists of personnel salaries and benefits.

**Supplies** – Those items necessary for operations including office and janitorial supplies, postage, publications, wearing apparel, vehicle parts and fuel, tools, and living plants.

**Maintenance** – Those services required to maintain assets of the City – may be paid to outside vendors. This can include vehicle or equipment maintenance, hardware and software maintenance, street striping, plumbing and electrical services, and radio and book repairs.

**Contractual/Sundry** – Consists primarily of services provided to the City, and other miscellaneous items. Services include bank services, audit and attorney fees, printing and binding, laboratory testing, public utilities, rental of equipment, ambulance billing services, collection agency fees, engineering services, appraisal district expenses, and insurance fees. Miscellaneous expenses include dues and subscriptions, travel, and training. This also includes transfers between funds and debt service payments.

**Capital Outlay** – The purchase or investment in items that are more than \$5,000 each, that have a life of more than one year, and that will be capitalized or considered a long-term asset of the City. Examples include buildings, furniture, equipment, and vehicles.

### **BUDGETARY SYSTEM AND PROCESS**

The City Charter requires the City Manager to submit a proposed budget for the fiscal year, which begins October 1, to the City Council by August 1 each year, and provides for Council adoption of the budget by September 15; Article IX Section 9.02 F states "The budget shall be finally adopted not later than the last regular Council meeting of the last month of the fiscal year." Prior to August 1, the Finance department prepares a forecast of expected revenues from property taxes, sales taxes, and other fees and transfers. The City Manager and City department heads prepare expenditure estimates for the remainder of the current fiscal year and for the ensuing fiscal year, and these are compared to estimates of revenue for the same periods. Adjustments are made to the departmental expenditure estimates as necessary to ensure that the proposed budget is balanced within total estimated income as required by the City Charter. A **balanced budget** can include a planned drawdown of fund balance within guidelines discussed below.

## BUDGET OVERVIEW

As part of the general government budget preparation, there is also a simultaneous preparation of a budget for both the Crime Control District and the Parks Development Corporation. Due to their separate legal status, the respective boards must approve their budget, which is then sent to the City Council for final approval and appropriation.

Following adoption of the budget by the City Council, the City Manager and department heads, supported by the Finance department, monitor expenditures and revenues throughout the year to ensure that the integrity of the budget is maintained. The Charter allows the City Manager to transfer appropriation balances among programs within a department, and provides for transfer of appropriation balances from one department to another upon approval by the City Council by ordinance. If a departmental appropriation is exceeded at any time during the year, the budget must be amended and a supplemental or transfer appropriation ordinance approved by the City Council.

The City Manager is required to make monthly reports to the Council concerning the financial condition of the City.

The City's calendar for preparing and adopting the FY 2012 budget follows this Budget Overview section.

### **FINANCIAL POLICY GUIDELINES**

These policy statements were prepared to provide a framework for fiscal decision-making to ensure that financial resources are available to meet the present and future needs of the citizens of Watauga.

#### **The benefits of a financial policy are:**

- Improve and expedite the decision-making process by allowing elected officials and staff to consider approaches to financial management from a long-term perspective.
- Enhanced credibility with the public, investors, and bond-rating agencies.
- Provide a sense of continuity as changes occur among elected officials and staff.
- Provide a means for dealing with fiscal emergencies.

Financial policies should be reviewed periodically (at least annually) by the City Council and revised and updated as necessary.

#### **The following are the fiscal objectives of this policy:**

- **Revenues:** Design, maintain, and administer revenues that will ensure reliable, equitable, and sufficient amounts to support desired services.
- **Balance and Diversify Revenue Sources:** Maintain a balanced and diversified revenue system to avoid adverse fluctuations in any one source due to changes in economic conditions.

## BUDGET OVERVIEW

- Property Tax Revenues: Strive to reduce reliance on property tax revenues by implementation of user fees, economic development, and revenue diversification.
- User fees: Establish and collect fees to recover the costs for services that benefit specific users. When feasible, the City shall recover full direct and indirect costs. These fees should be reviewed on a regular basis to calculate full-cost recovery levels, compare them with current structures, and recommend adjustments when necessary.
- Utility/Enterprise Fund Service Fees: Utility rates shall be set at sufficient levels to recover operating expenditures, meet debt obligations, provide funding for capital improvements, and provide an adequate level of working capital. The City should seek to eliminate all forms of subsidization to utility funds from the General Fund.
- Administrative Service Charges: A method should be established to determine the annual administrative service charges due the General Fund from enterprise funds for overhead and staff support. The enterprise fund shall pay the General Fund for direct services rendered when appropriate.
- Revenue Estimates for Budgeting: A conservative, objective, and analytical approach shall be used when preparing revenue estimates. This should include an analysis of probable economic changes, historical collection rates, and trends in revenues. This should maintain a stable level of services and reduce the probability of actual revenues being short of budget estimates.
- Revenue Collection: The revenue system should be as simple as possible in order to expedite payments. Since revenue should exceed the cost of producing it, administrative costs should be controlled and reduced as much as possible. The City shall pursue, to the full extent allowed by law, all delinquent taxpayers, and others overdue in their payments to the City.
- **Expenditures:** Prioritize services, establish appropriate levels of service, and administer the resources to ensure that fiscal stability is attained and maintained, and that services are delivered in an effective, efficient manner.
  - Current Funding Basis: Expenditures shall be budgeted and controlled to not exceed current revenues plus the planned use of fund balance accumulated through prior year saving. (Use of fund balance is discussed in another section).
  - Operating Deficits: Take immediate corrective action if expenditures are projected to be greater than projected revenues at year-end. Corrective actions could include, but are not limited to, expenditure reductions, fee increases, or use of fund balances. Short-term loans, use of one-time revenue sources, or expenditure deferral to the following fiscal year should be avoided.
  - Capital Asset Maintenance: As resources are available each year, capital assets and infrastructure should be maintained at sufficient levels to minimize future replacement and repair costs, to continue prescribed service levels, and to protect the City's investment in the assets.

## BUDGET OVERVIEW

- Program Reviews: Make periodic staff and third-party reviews of programs to ensure efficiency and effectiveness. Consider privatization and contracting with other governmental agencies as alternative approaches for service delivery. Eliminate programs that are determined to be inefficient or ineffective. Use of performance management and performance measurement techniques is encouraged.
- Purchasing: Every effort should be made to maximize discounts offered by vendors. Competitive bidding should be used to receive the most advantageous prices on good and services.
- **Fund Balances:** Maintain fund balances in the various funds at sufficient levels to protect the creditworthiness of the City and protect the financial position from emergencies.
  - General Fund Undesignated Fund Balance: The undesignated fund balance should be maintained at or above 25% of expenditures.
  - Retained Earnings of Other Operating Funds: Positive retained earnings shall be maintained in enterprise operating funds in order to ensure that sufficient reserves are available for emergencies and revenue shortfalls. In the Water and Sewer Enterprise Fund, an operating reserve will be established and maintained at or above 20% of the current year's budget. The reserve is calculated as total budget less debt service and capital project expenditures. Special revenue funds such as Watauga Parks Development Corporation and Crime Control and Prevention District Fund should maintain positive fund balances and each respective Board should approve the amount to be retained each year.
  - Use of Fund Balance/Retained Earnings: Fund Balance/Retained Earnings should be used only for emergencies, major capital purchases, or non-recurring expenditures that cannot be provided by savings in the current year. Should the use reduce the balance below the appropriate level, recommendations will be made by management on how to restore the balance to its designated level.
- **Capital Expenditures and Improvements:** Review and monitor the condition of capital equipment and infrastructure, establish priorities for replacement and repair based on needs and availability of resources.
  - Capital Improvement Program (CIP): An annual review of the need for capital improvements and equipment should be conducted. This review should evaluate the status of infrastructure, its replacement and repair, and any potential new projects. Prioritize all projects, both ongoing and proposed, based on an analysis of current needs and resource availability. All operations, maintenance, and replacement costs should be listed for every capital project.
  - Scheduled Replacement of Capital Assets: An annual schedule shall be prepared for the replacement of non-infrastructure capital assets. As resources are available, these assets shall be replaced according to the schedule.

## BUDGET OVERVIEW

- Capital Expenditure Financing: There are three methods of financing capital requirements:
  - Current revenues.
  - Fund balance/retained earnings, as allowed.
  - Debt.

Debt financing includes general obligations bonds, revenue bonds, certificates of obligation, and lease/purchase agreements. Guidelines for assuming debt are described in the Debt section, below.
- Capital Projects Reserve Fund: A fund may be established and maintained to accumulate proceeds from the sale of real property, and transfers from the General Fund undesignated fund balance. This fund should be used to pay for capital improvements and equipment with an expected life of greater than 10 years.
- **Debt:** Establish guidelines for debt financing that will provide capital equipment and infrastructure improvements while minimizing the impact of principal and interest payments on current revenues.
  - Use of Debt Financing: Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, and lease/purchase agreements shall be used only when capital assets cannot be financed from current revenues or when the useful life of the asset or project exceeds the payout schedule of any debt.
  - Assumption of Additional Debt: Additional tax supported debt should not be assumed without conducting an analysis to determine the community's ability and desire to support additional debt service payments.
  - Affordability Targets: An objective analytical approach should be used to determine whether new general-purpose debt could be assumed beyond what is retired each year. Generally Accepted Standards of affordability should be used in the analysis. These include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The direct costs and benefits of the proposed expenditures should be examined. The decision to assume new debt should be based on the costs and benefits, plus the ability to assume the new debt without detriment to the City or its citizens.
  - Debt Structure: Debt payments should be structured to ensure level repayment. Level payment schedules improve budget planning and financial management.
  - Debt Limits: Article XI, Section 5, of the State of Texas Constitution does not provide for a statutory debt limit for cities. However, it does state: "Cities may levy, assess and collect such taxes as may be authorized by law or by their charters; but no tax for any purpose shall ever be lawful for any one year, which

## BUDGET OVERVIEW

shall exceed two and one-half per cent. [sic] of the taxable property of such city, and no debt shall ever be created by any city, unless at the same time provision be made to assess and collect annually a sufficient sum to pay the interest thereon and creating a sinking fund of at least two per cent. [sic] thereon." See also the Texas Tax Code Section 302.001(c).

City Charter Article X - Taxation, Section 10.02 - Power to Tax states: "The City shall have the power to tax property in accordance with the statutory provision of the Texas Property Tax Code, as now or hereafter amended by the state legislature."

Thus, the maximum rate of tax for the City is \$2.50/\$100 of value of the taxable property in the municipality. The City Tax rate is \$0.589001/\$100 of valuation and thus well below the state and charter statutory maximum.

- **Investments:** Invest the City's operating cash to ensure its safety, provide for necessary liquidity, and optimize yield in accordance with the City of Watauga Investment Policy. Interest earned from investments shall be distributed to the fund from which the money was provided.
- **Fiscal Monitoring:** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
  - **Financial Status and Performance Reports:** Monthly reports comparing expenditures and revenues to current budget, projecting expenditures and revenues through the end of the year, noting the status of fund balances to include dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Manager and the City Council.
  - **Three-year Forecast of Revenues and Expenditures:** A three-year forecast of revenues and expenditures should be prepared in anticipation of the annual budget process. The forecast should include critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.
  - **Quarterly Status Report on Capital Projects:** A summary report on the contracts awarded, capital projects completed, and the status of the various capital programs should be prepared quarterly and presented to the City Manager and the City Council.
- **Financial Consultants:** Within available resources, employ the assistance of qualified financial advisors and consultants, as needed, in the management and administration of the City's financial functions.

These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluations, and financial impact modeling. Advisors should be selected on a competitive basis using objective questionnaires and requests for proposals based on the scope of the work to be performed.

## BUDGET OVERVIEW

- **Accounting, Auditing and Financial Reporting:** Comply with prevailing federal, state, and local regulations. Conform to Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

### POLICY ISSUES, GOALS AND OBJECTIVES FOR FY 2012

The FY 2012 budget is designed to continue the City's programs to (a) provide efficient operations, (b) maintain basic and essential service levels, and (c) achieve Customer Service Statements (CSS#) and City Council Goals (COW#). Specifically, the following policies are to be observed:

- Essential government services are to be provided at a level equal to or better than the level previously provided.
- All services are to be constantly examined to ensure that they are provided in an efficient and effective manner and that unnecessary services are eliminated.

As a means to ensure that Customer Service Statements (CSS#) and City Council Goals (COW#) are achieved, performance-based programs were implemented in FY 1999. Under this program, each City department head is required to identify several performance objectives consistent with City goals and maintain performance indicators, which will measure progress toward the achievement of stated objectives.

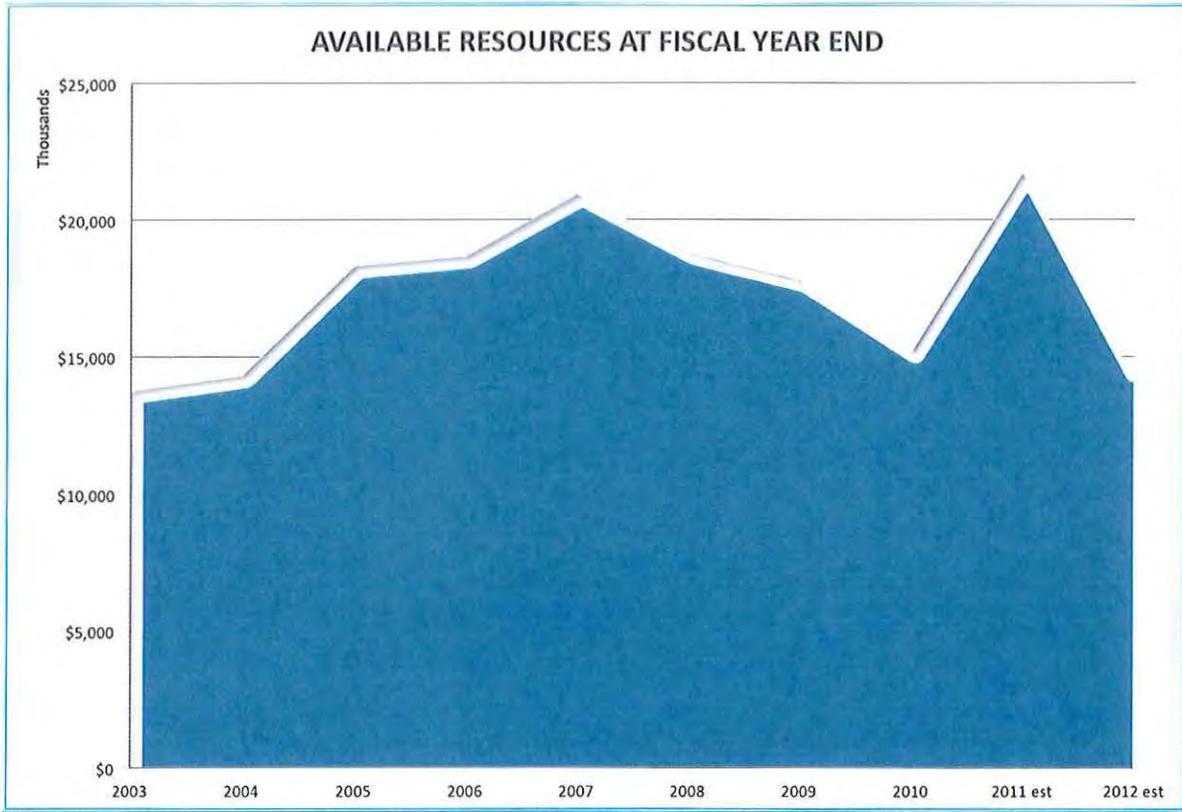
Each department's progress in measuring their goals is reviewed and monitored throughout the budget year.

The FY 2012 proposed balanced budget does have some planned draw down of fund balance within the guidelines of the financial policy. All funds are planned to carry sufficient levels to protect the creditworthiness of the City and financial position from emergencies.

The General Fund has an imposed target of 25% of operating expenses. For fiscal year 2012, the General Fund ending balance is projected to be at 37.8% of operating expenses. The Water and Sewer Fund has a required 20% level of reserves. We expect to end fiscal year 2012 with a balance of 30.5% of operating expenses. Given the economic uncertainty of the next few years, these fund balances provide a level of stability for City operations.

The following graph shows the available resources for all City funds at fiscal year-end for the last six years and estimates for FY 2011 and FY 2012. Fiscal years 2005 and 2007 and 2011 depict increases due to bond sales followed by decreases as those funds were spent for needed projects.

## BUDGET OVERVIEW



The table on the following page depicts the major enhancements to this year's budget adoption and how they relate to the long-term plans and objectives for the City of Watauga.

## BUDGET OVERVIEW

<b>Enhancement in FY 2012 Budget</b>		
<b>Operating Supplemental</b>	<b>One-Time Capital</b>	<b>Policy Direction (CSS# and COW#)</b>
Effective Tax Rate		Citizens benefit from value and quality of service delivered in an economic manner and at a reasonable tax rate (CSS#5). Reduce Tax Rate (COW#8).
Increased Training Budget for employees		Citizens benefit from value and quality of service delivered in an economical manner and at a reasonable tax rate (CSS#5). Provide a high level of customer service with staff that is appropriately trained and compensated (COW#5).
New Information Technology Position		Citizens benefit from value and quality of service delivered in an economical manner and at a reasonable tax rate (CSS#5). Provide a high level of customer service with staff that is appropriately trained and compensated (COW#5).
Building maintenance for Buildings	Replacement of Carpet/Library Roof	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Increased Civic Pride results from well-planned residential, commercial, and municipal areas (CSS#6). Provide a safe and secure City (COW#1).
Increase Hours of Property Room Technician/CID Secretary		Provide a high level of customer service with staff that is appropriately trained and compensated (COW#5).
	Purchase of New Fire Truck (Quint) and Ambulance	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	Purchase of Radio System for Police, Fire, and Public Works	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	Three Police Vehicles	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	Two Police Auto License Plate Recognition (ALPR) Units	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).

## BUDGET OVERVIEW

	Crimes Software Migration	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	New Hand Held Ticket Writers for Police Dept.	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	In-Car Video System Upgrade	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	Traffic Signal at Whitley and Hightower and Whitley and Bursey	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Provide a safe and secure City (COW#1).
	New Cardio Equipment for Recreation	Citizens benefit from activities and facilities that maximize the availability of options when seeking entertainment outside their own home. (CSS#3) Provide diverse park facilities, recreational, and cultural opportunities for citizens of all ages. (COW#4)
	Parks Maintenance Equipment Replacement Program	Citizens benefit from activities and facilities that maximize the availability of options when seeking entertainment outside their own home. (CSS#3) Provide diverse park facilities, recreational, and cultural opportunities for citizens of all ages. (COW#4)
	Capp Smith Dam Repair	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Improve Watauga's Infrastructure. (COW#2)
	Playground Equipment Replacement	Citizens benefit from activities and facilities that maximize the availability of options when seeking entertainment outside their own home. (CSS#3) Provide diverse park facilities, recreational, and cultural opportunities for citizens of all ages. (COW#4)
	Trail System at Park Vista	Citizens benefit from activities and facilities that maximize the availability of options when seeking entertainment outside their own home. (CSS#3) Provide diverse park facilities, recreational, and cultural opportunities for citizens of all ages. (COW#4)
	New Phone System, Proximity Badge System and Council AV System	Citizens benefit from value and quality of service delivered in an economical manner and at a reasonable tax rate (CSS#5).

## BUDGET OVERVIEW

	Vehicle Replacement Program - City Departments	Citizens benefit from value and quality of service delivered in an economical manner and at a reasonable tax rate (CSS#5).
	Water/Sewer Projects (Various) Smoke Tests & Repair/Replacements	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Improve Watauga's Infrastructure. (COW#2)
	Sewer Jet Vac Truck and Camera Truck	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Improve Watauga's Infrastructure. (COW#2)
	Street Sweeper	Citizens of Watauga are entitled to an environment in which they can reside with minimal risk to health, minimal potential for accident and highest degree of public safety (CSS#1). Improve Watauga's Infrastructure. (COW#2)
	Electronic Records Management	Citizens benefit from value and quality of service delivered in an economical manner and at a reasonable tax rate (CSS#5).
	Parking Lot and Bathroom Facilities in Capp Smith Park (Continuation from prior year)	Citizens benefit from activities and facilities that maximize the availability of options when seeking entertainment outside their own home. (CSS#3) Provide diverse park facilities, recreational, and cultural opportunities for citizens of all ages. (COW#4)

# BUDGET CALENDAR

FY 2012  
Budget Calendar

Date	Days	Group Affected	Action Needed	Requirement
<b>City Wide Budget</b>				
Mon, March 21, 2011		Directors / FD / CM,CO	Budget Work Shop	
Fri, Apr 15, 2011		Directors / FD	FY2011 Year-End Projections Due	
Fri, Apr 29, 2011	30	Directors / FD	Baseline Budgets Submitted	
Fri, May 13, 2011	14	TAD / FD	Preliminary TAD Taxable Values are received. Finance Department begins Effective and Rollback Tax Rate Analysis.	Tarrant Appraisal District submits preliminary tax values to cities
Wed, May 25, 2011	12	Directors / FD	New & Expanded Requests Due	
Mon, May 30, 2011	5	FD	Preliminary Revenue Estimates	
Mon, May 30, 2011	0	FD / CMO	Finance Department submits consolidated budget to CMO	
As Necessary		CM/ CC	Pre-Budget Workshop - City Council directs City Manager on Budget Objectives for FY 2012	
5/30/2011 to 6/6/2011	7	CMO	Budget Review	
6/ 6/2011 to 6/10/2011	5	Directors / FD / CMO	Budget Request Discussions	
Mon, Jul 25, 2011	42	FD / CMO	Finance Department prepares Budget Book for CMO. Certified TAD Taxable Values are received on this day.	Tarrant Appraisal District submits Certified tax values to cities
Tue, Jul 26, 2011	1	TAD / FD	Revenue estimates updated and revisions to the Budget Book are made as necessary.	
Thu, Jul 28, 2011	2	CMO	Final Decisions & Budget Message Prepared	
Fri, Jul 29, 2011	1	FD / CMO	Submit Preliminary Budget to Council	Article IX Sec.9.02B. Home Rule Charter - On or before the first day of August of each year, the City Manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise as deemed appropriate prior to general circulation for public hearing.
Fri, Jul 29, 2011	0	CSO for CC	Publish Notice of Availability of the proposed budget document for public inspection, as well as the time and place of public hearing for the proposed budget.	Article IX Sec.9.02C. Home Rule Charter - The Council shall post in the City Hall and publish in the official newspaper a notice stating 1) the times and places where copies of the message and budget are available for inspection by the public, and 2) the time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.
Wed, Aug 3, 2011	5	Directors/FD/CMO/CC	Budget Work Sessions as necessary	
Wed, Aug 3, 2011	0	CC	Meeting of City Council to discuss tax rate; if proposed tax will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.	
Fri, Aug 5, 2011	2	CSO for CC	Publish Effective and Rollback Tax Rates, statement and schedules; submission to governing body.	Chapter 26 Sec. 26.04 (e) Property Tax Code - By August 7 or as soon thereafter as practicable, the designated officer or employee shall submit the rates to the governing body. He shall deliver by mail to each property owner in the unit or publish in a newspaper in the form prescribed by the controller: 1) the effective tax rate, the rollback tax rate, and an explanation of how they are calculated; 2) the estimated amount of interest and sinking fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligation; 3) a schedule of the unit's debt obligations.
Fri, Aug 5, 2011	0	CSO for CC	Publish "Notice of Public Hearing on Tax Increase" (1st quarter page notice in newspaper and on TV and Website, if available published at least seven (7) days before public hearing.	Chapter 26 Sec 26.06(b) Property Tax Code - The notice of a public hearing may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and the headline on the notice must be in 24-point or larger type. Must be two Public Hearings
Mon, Aug 15, 2011	10	CC	1st Public Hearing on Budget.	Chapter 26 Sec 26.06(a) Property Tax Code - A public hearing required by Section 26.05 may not be held before the seventh day after the date the notice of the public hearing on the tax rate increase is given. The hearing must be on a weekday that is not a public holiday. The hearing must be held inside the boundaries of the unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access. At the hearing, the governing body must afford adequate opportunity for proponents and opponents of the tax increase to present their views. Chapter 26 Sec 26.06(d) Property Tax Code - At the public hearing the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate. After the hearing the governing body shall give notice of the meeting at which it will vote on the proposed tax rate and the notice shall be in the same form as prescribed by Subsection (b) and (c), except that it must state the following: "NOTICE OF VOTE ON TAX RATE".
Tue, Aug 16, 2011	11	CSO for CC	Publish "Notice of Vote on Tax Rate"	Chapter 26 Sec 26.06(d) Property Tax Code - At the public hearings the governing body shall announce the date, time and place of the meeting at which it will vote on the proposed tax rate. After each hearing the governing body shall give notice of the meeting at which it will vote on the proposed tax rate and the notice shall be in the same form as prescribed by Subsections (b) and (c), except that it must say "NOTICE OF VOTE ON TAX RATE".
Wed, Aug 24, 2011	8	CC	2nd Public Hearing Schedule and announce meeting to adopt tax rate 3-14 days from this date.	
Fri, Aug 26, 2011	2	CSO for CC	"Notice of Vote on Tax Rate"- Published before meeting to adopt tax rate is the 2nd quarter-page notice in newspaper before meeting and published on TV and Website (if available, at least seven days before meeting).	Chapter 26 Sec 26.06(d) Property Tax Code - At the public hearing the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate. After the hearing the governing body shall give notice of the meeting at which it will vote on the proposed tax rate and the notice shall be in the same form as prescribed by Subsection (b) and (c), except that it must state the following: "NOTICE OF VOTE ON TAX RATE".

# BUDGET CALENDAR

FY 2012  
Budget Calendar

Wed, Sep 7, 2011	12	CC	Reading of Ordinance to Adopt Budget. Meeting to adopt tax rate. Meeting is 3-14 days after public hearing. Taxing unit must adopt tax rate by the later of September 29, or the 60th day after receiving certified appraisal roll.	Article IX Sec.9.02E. Home Rule Charter - The Council shall adopt the budget by ordinance as specified in Article III of this Charter before the 15th day of September. Adoption of the budget will require an affirmative vote of at least two-thirds of all of the members of the Council. Adoption of the budget shall constitute appropriations of the amount specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed. Chapter 26 Sec 26.05(a) The governing body of each taxing unit, before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, shall adopt a tax rate for the current tax year and shall notify the assessor for the of the tax rate adopted. The tax rate consist of two different components, each of which must be approved separately.
Sat, Oct 1, 2011	24	ALL	Budget Implementation	

Crime Control District				
Fri, Apr 29, 2011		Directors / FD	Baseline Budgets and New & Expanded Requests Submitted	
Mon, May 16, 2011	17	FD	Finance Department submits budget requests to CMO	
Mon, Jun 6, 2011	21	CCD	Crime Board Workshop Meeting (Set the date for Public Hearings on proposed WCCPD Budget)	
Sat, Jun 11, 2011	5	CSO for CCD	Publish Notice of Public Hearing	Sec. 363.204(b) Local Government Code - The board shall publish notice of the hearing in a newspaper with general circulation in the district not later than the 10th day before the date of the hearing.
Mon, Jun 20, 2011	9	CCD	Public Hearing	Sec. 363.204(a) Local Government Code - Not later than the 100th day before the date each fiscal year begins, the board shall hold a public hearing on the proposed annual budget.
Mon, Jun 20, 2011	0	CCD	Budget Adoption	Sec. 363.204(d) Local Government Code - Not later than the 80th day before the date each fiscal year begins, the board shall adopt a budget. The board may make any changes in the proposed budget that in its judgment the interest of the taxpayers demand.
Mon, Jun 27, 2011	7	CC	Budget Acceptance	Sec. 363.204(e) Local Government Code - Not later than the 10th day after the date the budget is adopted, the board shall submit to the governing body of the political subdivision that created the district.
Fri, Aug 5, 2011	39	CSO for CC	Publish Notice of Public Hearing	Sec. 363.205(b) Local Government Code - The governing body must publish notice of the hearing in a newspaper with general circulation in the district not later than the 10th day before the date of the hearing.
Mon, Aug 15, 2011	10	CC	Public Hearing	Sec. 363.205(a) Local Government Code - Not later than the 45th day before the date each fiscal year begins, the governing body of the political subdivision that created the district shall hold a public hearing on the budget adopted by the board and submitted to the governing body.
Wed, Aug 24, 2011	9	CC	Budget Adoption	Sec. 363.205(d) Local Government Code - Not later than the 30th day before the fiscal year begins, the governing body shall approve or reject the budget submitted by the board. The governing body may not amend the budget.

Parks Development Corporation				
Fri, Apr 29, 2011		Directors / FD	Baseline Budgets and New & Expanded Requests Submitted	
Mon, May 16, 2011	17	FD	Finance Department submits budget requests to CMO	
Wed, Jun 15, 2011	30	CMO / PDC	Discussion of Budget	
Fri, Jun 24, 2011	9	CSO for PDC	Publish Notice of Public Hearing	
Wed, Jul 13, 2011	19	PDC	Public Hearing	
Wed, Jul 13, 2011	0	PDC	Budget Adoption	
Mon, Jul 25, 2011	12	CC	Budget Acceptance	
Fri, Aug 12, 2011	18	CSO for CC	Publish Notice of Public Hearing	
Wed, Aug 24, 2011	12	CC	Public Hearing	
Wed, Sep 7, 2011	14	CC	Budget Adoption	

City Council Meeting Dates	Deliverables by Area of Responsibility
Mon, May 23, 2011	DEPARTMENTAL
Mon, Jun 27, 2011	CITY SECRETARY
Mon, Jul 25, 2011	CITY COUNCIL
Wed, Aug 24, 2011	
Wed, Sep 7, 2011	

## THE CITY OF WATAUGA, TEXAS

### Brief History of Watauga

The Cherokee Indians were the first settlers in Watauga. Watauga comes from the Cherokee word whose meaning has been lost, but has been variously interpreted as "Village of Many Springs," "River of Plenty," and "Beautiful Water." They were in search of bountiful game, fertile fields, and clear spring waters.

Around 1843, hardy settlers from Tennessee first arrived in the village. Among some of the first settlers were: W.A., Margaret and James Walker, Jane Weir, Willie Potts, William Samuel, Martha and Nancy Evans, William, Julia and Mary Carlton, Syrena Stowel, and Sarah Henderson.

On December 14, 1867, Willow Springs Presbyterian Church was the first church organized in Watauga. In 1972, a state historical marker was presented to designate the Church's historical recognition for over one hundred years of service.

In 1876, the railroad came to Texas, linking the two coasts for transporting people and cattle to the Fort Worth area. However, in 1930, the Watauga Depot was moved to Hodge, causing growth to come to a standstill. At this time, Watauga's population was 50. Thirty-four years later, in 1964, the population was 300. However, Watauga grew rapidly in the late 70's and early 1980's, and currently has a population of 23,497.

Tarrant Utility Company deeded Lot 9, Block 1 (5633 Linda Drive) in April 1958, to the City for constructing a fire station and City Hall. The first City Hall and fire station cost \$1,200 in materials and was built entirely by volunteers. On December 6, 1958, a chili pie supper was held to raise funds for a volunteer fire department, and the first volunteer fire department was organized on June 10, 1959.

Eleven mayors have served the City. There are John Ransburger, Farris Jones, John Smith, Mack N. Burke, Jr., Mildred Morris, Noel Meadows, Mrs. Noel Meadows, Virgil R. Anthony, Sr., Anthony W. Girtman, Hector F. Garcia, and presently serving is Henry J. Jeffries, who has served as Mayor since 2001.

Watauga was incorporated on September 24, 1958. The Home Rule Charter was adopted by the citizens of Watauga, Texas at an election held on January 19, 1980 and amended at elections held on January 19, 1985, August 8, 1987, August 11, 1990, January 15, 1994, August 10, 1996, August 8, 1998, September 14, 2002, and May 7, 2005. In June 1980, a new Municipal Complex was opened. The complex was dedicated to the memory of Merle Caudle, Fire Chief, who was killed in the line of duty. On September 10, 1988, the citizens of Watauga passed a bond election for the construction of a Library. In 2003, the City opened a Community and Recreation Center on Indian Springs. During the winter of 2005-2006, the City opened its new City Hall and, in October of 2006, the City opened its first Animal Service Center. The Library received a 5,000 square foot expansion during the summer of 2007. In February 2009, the City opened the renovated police facility, which provided new jail, office, training, and dispatch facilities. The City completed construction of its new Fire/EMS station, which was dedicated in June 2011. On September 11, 2011, on the tenth anniversary of 9/11, the City dedicated a memorial at the new Fire/EMS station, commemorating the sacrifice and service of our Nation's military, police, fire, and first

## THE CITY OF WATAUGA, TEXAS

responders, which incorporated a piece of steel from the fallen Twin Towers in New York City. This memorial is featured on the cover of this budget document.

### **Education**

The Birdville and Keller Independent School Districts (BISD and KISD) provide elementary and secondary educational services within the City. There are four campuses located within the City, with over 2,700 students enrolled and over 170 classroom teachers. Six elementary, six middle, and two high schools serve Watauga. One private college preparatory school is located in Watauga.

Adult and higher education is available locally through the Tarrant County College System's Northeast Campus. Additionally, located within a 35-mile radius of the City are: Texas Christian University and Texas Wesleyan College in Fort Worth; Southern Methodist University, the University of Texas at Dallas, the Dallas County Community College System, and the University of Dallas in Dallas; the University of Texas at Arlington, and the University of North Texas, and Texas Woman's University in Denton.

### **Medical**

North Hills Medical Center, an affiliate of HCA, is a modern, private 144-bed hospital. Over 250 active medical doctors and six dental doctors serve the cities in the area with a full range of medical, surgical, and dental services, together with 24-hour emergency room services. In addition, three other main health systems serve the area. They are Harris Methodist, a part of Texas Health Resources, Baylor All Saints, a part of Baylor Healthcare, and county-funded John Peter Smith (JPS) Hospital, the only Level-1 Trauma facility in Tarrant County.

### **Culture and Entertainment**

Within a 30-minute drive of the city are the Kimbell Art Museum, Modern Art Museum of Fort Worth, Nancy Lee and Perry R. Bass Performance Hall, Amon Carter Museum, and the Fort Worth Museum of Science and History.

The Fort Worth Cultural District has Casa Manana, Cowtown Segway Tours, Equestrian Center Omni Theater, Sanders Theater, Scott Theater, and the Will Rogers Center, with the Fort Worth Opera opening soon. See <http://www.fwculture.com/entertainment.htm>

A variety of major sporting franchises including the five time Super Bowl champion Dallas Cowboys, the 1998 and 1999 American League West Divisional Champion Texas Rangers, the 2006 Western Conference Champion Dallas Maverick basketball franchise, the 1999 Stanley Cup Champion Dallas Stars hockey club, Dallas Sidekicks soccer, PGA Colonial National Golf Tournament and Byron Nelson Classic are based in the Metroplex area.

In addition, the City of Grand Prairie established the area's first horseracing facility, Lone Star Park.

Watauga is within a 30-mile driving distance to Six Flags Over Texas' amusement park and

## THE CITY OF WATAUGA, TEXAS

water park, Hurricane Harbor. Within 5 miles from Watauga, the City of North Richland Hills established the State of Texas' first municipally owned water park, NRH2O.

### Churches

The 15 churches located in Watauga represent a variety of denominations.

### Watauga Statistics

<b>Population (2010 Census)</b>	23,497
<b>Area (Square Miles)</b>	4
<b>Percent Developed/Undeveloped (Estimated 2011)</b>	96%/4%

<b>Unemployment Rate (November 2011)</b>	
Tarrant County	7.40%
State	8.10%

<b>Median Age (2010 Census)</b>	32.5
<b>Average Household Size (2010 Census)</b>	3.05
<b>Mean Household Income (2010 Census)</b>	\$62,131

<b>Educational Level (%) (2010 Census)</b>	
No High School Diploma	12.60%
High School Diploma	87.30%
Post High School Degree	18.90%

<b>Housing</b>	
Number of Housing Units - (2010 Census)	8,209
Estimated Housing Units (Jan 2011)	8,175
Average Household Size (2000 Census)	3.05
Average Parcel Market Value (Tarrant Appraisal District Jul 2011)	\$94,471
Average Parcel Taxable Value (Tarrant Appraisal District Jul 2011)	\$89,091
City Property Tax Rate (Per \$100)	\$0.589001
Percent Owner Occupied (2010 Census)	79.60%
Percent Renter Occupied (2010 Census)	20.40%

<b>Industry Employment Profile (%) (2010 Census)</b>	
Tech, Sales, Admin. Support	31.40%
Service Occupations/Agiculture	18.50%
Manager and Professional	27.70%
All others	22.40%

<b>Sales Tax Revenue Projection General Fund for FY 2012</b>	\$2,715,000
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**THE CITY OF WATAUGA, TEXAS**

Operating Budget (2011-2012)

\$36,453,015

<b><i>Land Use Data</i></b>	<b>2005</b>
<b>Total Acres</b>	<b>2,618</b>
Single Family	1,426
Multi-Family	13
Mobile Homes and Group Quarters	8
Industrial	10
Commercial	198
Institutional	106
Infrastructure	577
Parks and Flood Plain	98
Water	3
Under Construction	11
Vacant	168

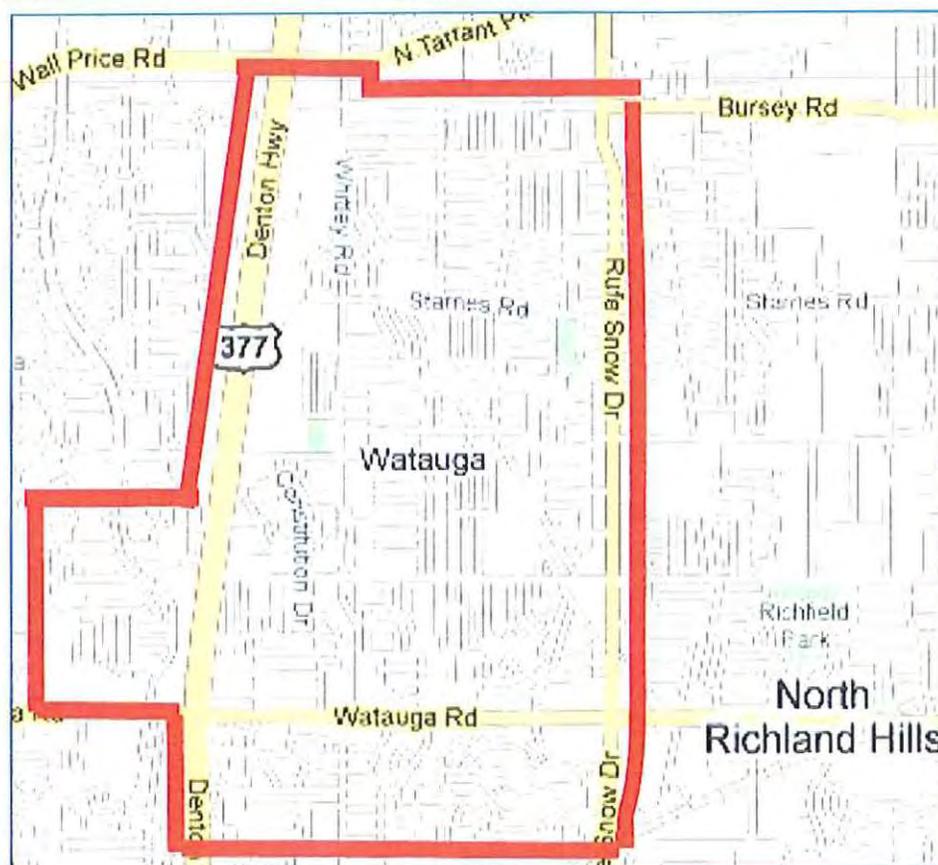
Source: NCTCOG

<b><i>Top Ten Employers in 16-County NCTCOG Region</i></b>	
<b>Name</b>	<b>Employees*</b>
Lockheed Martin Aeronautics Company, Fort Worth	13,500
American Airlines/AMR, DFW Airport	11,709
NAS Fort Worth Joint Reserve Base, Fort Worth	11,350
Texas Instruments, Dallas	9,800
Parkland Health & Hospital System, Dallas	9,178
UT Southwestern Medical Center, Dallas	8,545
University of North Texas, Denton	7,762
American Airlines/AMR, Fort Worth	6,500
Baylor University Medical Center At Dallas, Dallas	5,500
University of Texas At Arlington, Arlington	5,300

\* Site Employment - NCTCOG's Major Employers inventory identifies employment establishments in the 16-county North Central Texas region with a minimum of 250 full-time and part-time workers. Given that this employment inventory is based on location rather than company-wide totals, several firms may have multiple listings, one for each site with 250 or more employees. However, large firms that do not have a single location with this minimum employment size are not included in the inventory. An employment establishment may consist of a single building or a collection of

# THE CITY OF WATAUGA, TEXAS

adjacent buildings occupied by one employer, such as a college campus or business park.

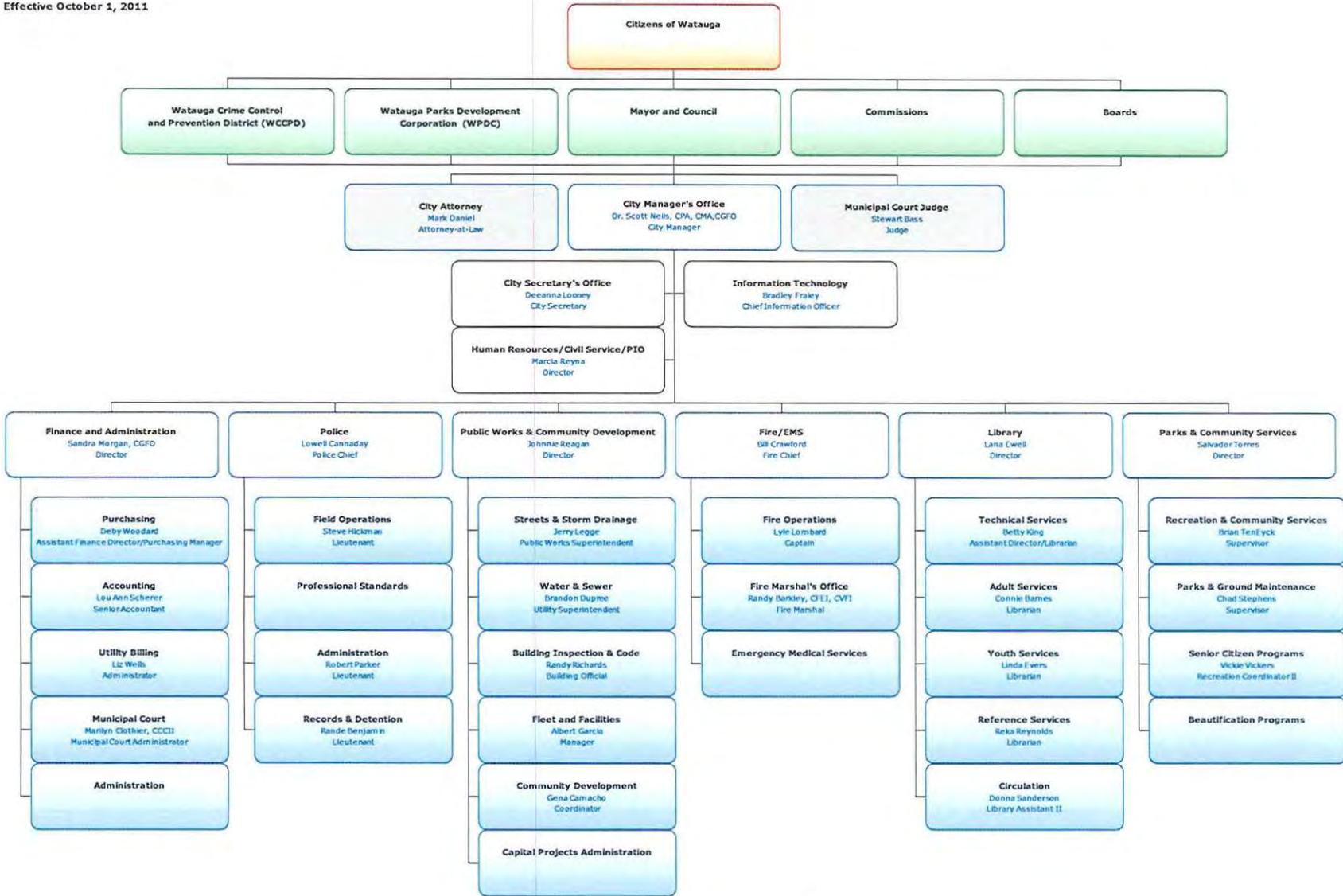




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Effective October 1, 2011

### CITY OF WATAUGA Organizational Chart



# PERSONNEL POSITIONS

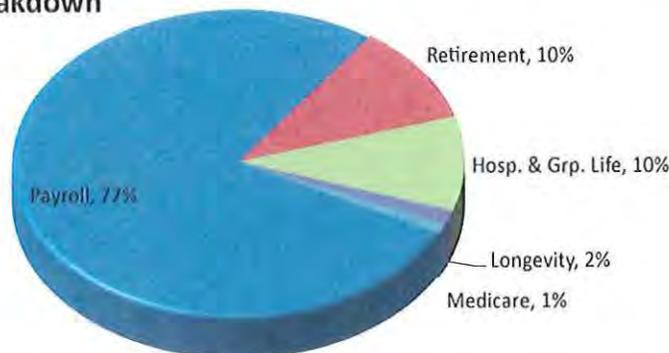
## PERSONNEL POSITIONS

	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012	
	Full Time	Part Time								
<b>GENERAL FUND</b>										
Administration - City Manager	4.50	-	1.50		1.50		1.50		1.50	
Administration - City Secretary			3.00		3.00		3.00		2.00	
Human Resources	1.50	-	1.50		1.50		1.50		1.50	
Finance and Administration	7.25	0.75	7.25	0.75	7.00	0.75	7.50	0.75	8.50	0.75
M.I.S.	1.50	-	1.50		1.50		1.50		2.50	
Library	8.00	5.25	8.00	5.25	8.00	5.25	8.00	5.25	8.00	5.25
Recreation and Community Services	5.50	5.00	5.50	5.00	5.50	5.00	5.50	5.00	5.50	5.00
Police Division	44.83	4.75	45.00	4.75	46.00	4.25	46.00	4.25	46.00	4.25
Fire / EMS Division	21.00	1.00	21.00	1.00	21.00	1.00	21.00	1.00	21.00	1.00
Public Works	14.50	-	14.50		14.50		14.50		14.50	
Fleet Services	4.00	-	4.00		4.00		4.00		4.00	
Buildings	7.00	-	8.00		8.00		8.00		8.00	
<b>Total General Fund</b>	<b>119.58</b>	<b>16.75</b>	<b>120.75</b>	<b>16.75</b>	<b>121.50</b>	<b>16.25</b>	<b>122.00</b>	<b>16.25</b>	<b>123.00</b>	<b>16.25</b>
<b>ENTERPRISE FUNDS</b>										
Drainage Utility	8.50	1.00	8.50	1.00	8.50	1.00	8.50	1.00	8.50	1.00
<b>Water/Sewer Fund</b>										
Administration	1.75	-	1.75		1.75		1.75		1.75	
Billing and Collections	7.00	-	7.00		7.00		7.50		7.50	
M.I.S.	0.50	-	0.50		0.50		0.50		0.50	
Water Distribution	7.25	-	7.25		7.25		7.25		7.25	
Sewer Collections	7.75	-	7.75		7.75		7.75		7.75	
<b>Total Water/Sewer Fund</b>	<b>24.25</b>	<b>-</b>	<b>24.25</b>	<b>-</b>	<b>24.25</b>	<b>-</b>	<b>24.75</b>	<b>-</b>	<b>24.75</b>	<b>-</b>
<b>Total Enterprise Funds</b>	<b>32.75</b>	<b>1.00</b>	<b>32.75</b>	<b>1.00</b>	<b>32.75</b>	<b>1.00</b>	<b>33.25</b>	<b>1.00</b>	<b>33.25</b>	<b>1.00</b>
<b>REVENUE FUNDS</b>										
Parks Development Corp	11.50	-	11.50	-	11.50	-	11.50	-	11.50	-
Crime Control District	9.00	-	9.00	-	9.00	-	9.00	-	9.00	-
Municipal Court Security	0.17	-	-	-	-	-	-	-	-	-
Municipal Court Juvenile Case Mgr	-	-	-	-	0.25	-	0.25	-	0.25	-
<b>Total Revenue Funds</b>	<b>20.67</b>	<b>-</b>	<b>20.50</b>	<b>-</b>	<b>20.75</b>	<b>-</b>	<b>20.75</b>	<b>-</b>	<b>20.75</b>	<b>-</b>
<b>GRAND TOTAL*</b>	<b>173.00</b>	<b>17.75</b>	<b>174.00</b>	<b>17.75</b>	<b>175.00</b>	<b>17.25</b>	<b>176.00</b>	<b>17.25</b>	<b>177.00</b>	<b>17.25</b>
<b>Est. Population</b>	24,150		24,150		24,150		24,350		24,350	
<b>Personnel Per Capita</b>	0.0079		0.0079		0.0080		0.0079		0.0080	

\* Does not include part-time temporary Summer Recreation program instructors

### Personnel Budget Breakdown

**\$11,370,307**



# COMBINED SUMMARY OF REVENUES AND EXPENDITURES

## COMBINED SUMMARY OF REVENUES AND EXPENDITURES ALL CITY FUNDS BUDGET FOR FISCAL YEAR 2012

	General Fund/Oil-Gas - 01/12	W/S Utility Fund - 40	PDC Sales Tax Fund 04	Crime Control District Sales Tax Fund 18	Storm Drain Utility Fund 15	Park Vista PID 30	Capital Projects Fund 07	W/S Const Fund 45	Internal Service Fund 22	W/S Joint Use Facility Fund 46	PDC Capital Projects 05
<b>Estimated Beginning Resources</b>	\$5,585,842	\$1,479,505	\$1,890,433	\$1,333,355	\$1,123,680	\$0	\$4,805,947	\$2,781,649	\$377,885	\$762,849	\$438,408
<b>Estimated Revenues</b>											
Taxes / Assessments	4,015,564										
Sales Tax	2,735,000		1,340,000	1,285,000							
Licenses and Permits	209,300										
Franchise Fees	1,049,000										
Intergovt Revenue	493,688							17,500			
Charges for Service	650,600	8,127,579			1,394,000						
Fines & Forfeitures	637,900										
Interest on Investments	20,000	7,500	3,500	1,600	3,000		8,000		1,000	1,000	2,500
Oil Lease/Royalty Revenue											
Miscellaneous	127,350	373,200									
Operating Transfer In	586,388	-	-				784,900	140,000	118,000	130,000	250,000
<b>Total Current Year Revenues</b>	<b>10,524,790</b>	<b>8,508,279</b>	<b>1,343,500</b>	<b>1,286,600</b>	<b>1,397,000</b>	<b>-</b>	<b>792,900</b>	<b>140,000</b>	<b>136,500</b>	<b>131,000</b>	<b>252,500</b>
<b>Total Available Resources</b>	<b>16,110,632</b>	<b>9,987,784</b>	<b>3,233,933</b>	<b>2,619,955</b>	<b>2,520,680</b>	<b>-</b>	<b>5,598,847</b>	<b>2,921,649</b>	<b>514,385</b>	<b>893,849</b>	<b>690,908</b>
<b>Estimated Expenditures</b>											
Administration	244,775	219,271									
Building	805,367										
Human Resources	138,421										
Finance	659,741										
Library	895,287										
Rec & Comm Svc	688,361										
Parks	-		1,091,567								
Police	3,073,928			1,554,590							
Fire / EMS	1,895,970										
Public Works	896,102				647,289						
Fleet Services	191,026										
Non-Departmental	1,478,270	580,188	54,117		87,560						2,000
MIS	321,764	62,646									
Billing & Collection		482,914									
Water Operations		2,384,638									
Sewer Operations		1,726,104									
Operating Transfer Out		2,197,229	531,880	510,600	187,400						
<b>Sub Total Operating</b>	<b>11,289,012</b>	<b>7,652,990</b>	<b>1,677,564</b>	<b>2,065,190</b>	<b>922,249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Capital Projects/Equip</b>							<b>4,474,600</b>	<b>2,759,000</b>	<b>436,000</b>	<b>-</b>	<b>650,000</b>
<b>Debt Service</b>											
Principal Payments											
Interest Payments											
Fiscal Agent Fees											
<b>Sub Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>11,289,012</b>	<b>7,652,990</b>	<b>1,677,564</b>	<b>2,065,190</b>	<b>922,249</b>	<b>-</b>	<b>4,474,600</b>	<b>2,759,000</b>	<b>436,000</b>	<b>-</b>	<b>652,000</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(764,222)</b>	<b>855,289</b>	<b>(334,064)</b>	<b>(778,590)</b>	<b>474,751</b>	<b>-</b>	<b>(3,681,700)</b>	<b>(2,619,000)</b>	<b>(299,500)</b>	<b>131,000</b>	<b>(399,500)</b>
<b>Est. Ending Resources</b>	<b>\$4,821,620</b>	<b>\$2,334,794</b>	<b>\$1,556,369</b>	<b>\$554,765</b>	<b>\$1,598,431</b>	<b>\$0</b>	<b>\$1,124,247</b>	<b>\$162,649</b>	<b>\$78,385</b>	<b>\$893,849</b>	<b>\$38,908</b>

# COMBINED SUMMARY OF REVENUES AND EXPENDITURES

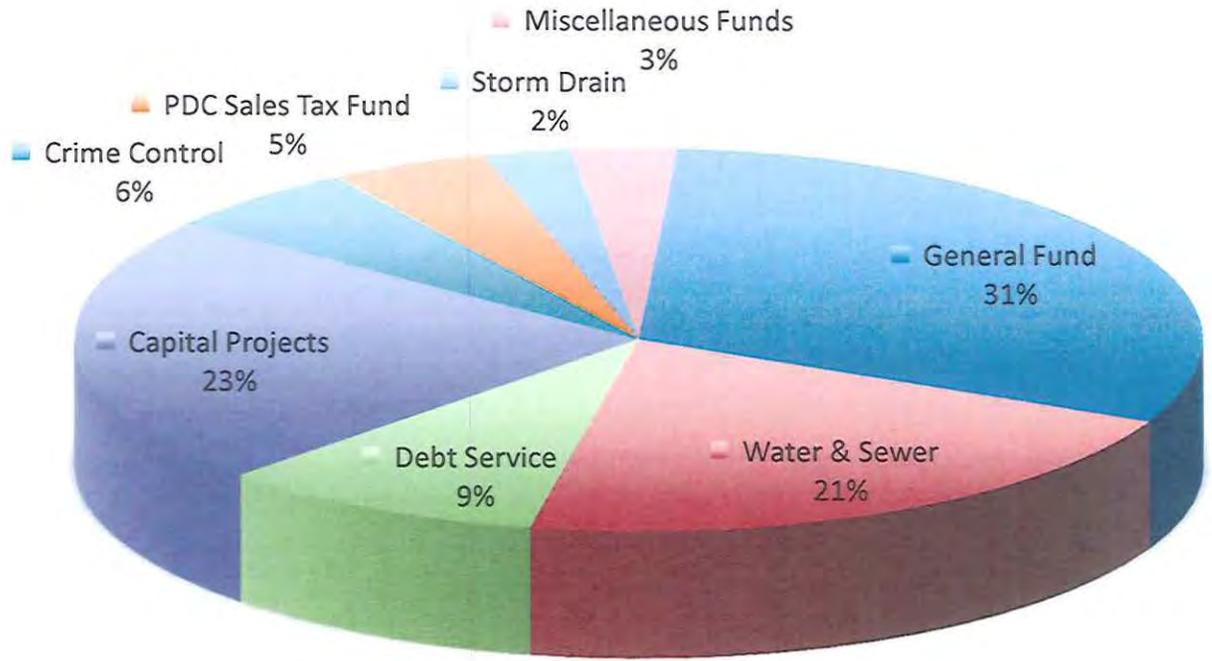
## COMBINED SUMMARY OF REVENUES AND EXPENDITURES ALL CITY FUNDS BUDGET FOR FISCAL YEAR 2012

	Bunker Hill Drainage Fund 16	Library Donation Fund 23	W/S Impact Fee Funds 47/48	Municipal Court Funds 25/26/27	Traffic Safety Fund 28	GO Debt Service Fund 03	PDC Sales Tax Revenue Bond Debt Service 06/08	W/S Sewer Debt Service 42/43/44	Combined Total All Funds
<b>Estimated Beginning Resources</b>	\$3	\$2,329	\$4,476	\$141,707	\$253,500	\$233,689	\$235,774	\$255,076	\$21,706,107
<b>Estimated Revenues</b>									
Taxes / Assessments						1,730,753			5,746,317
Sales Tax									5,360,000
Licenses and Permits									209,300
Franchise Fees									1,049,000
Intergovt Revenue									511,188
Charges for Service	-								10,172,179
Fines & Forfeitures				49,000	800,000				1,486,900
Interest on Investments	-	40	-	250	-	1,500	1,000	1,500	52,390
Oil Lease/Royalty Revenue									-
Miscellaneous		13,000							513,550
Operating Transfer In	-						214,880	1,502,941	3,727,109
<b>Total Current Year Revenues</b>	-	13,040	-	49,250	800,000	1,732,253	215,880	1,504,441	28,827,933
<b>Total Available Resources</b>	<u>3</u>	<u>15,369</u>	<u>4,476</u>	<u>190,957</u>	<u>1,053,500</u>	<u>1,965,942</u>	<u>451,654</u>	<u>1,759,517</u>	<u>50,534,040</u>
<b>Estimated Expenditures</b>									
Administration									464,046
Building									805,367
Human Resources									138,421
Finance				49,233	-				708,974
Library		13,230							908,517
Rec & Comm Svc									688,361
Parks									1,091,567
Police					233,473				4,861,991
Fire / EMS									1,895,970
Public Works									1,543,391
Fleet Services									191,026
Non-Departmental					507,000				2,709,135
MIS									384,410
Billing & Collection									482,914
Water Operations									2,384,638
Sewer Operations									1,726,104
Operating Transfer Out	-				300,000				3,727,109
<b>Sub Total Operating</b>	-	13,230	-	49,233	1,040,473	-	-	-	24,711,941
<b>Capital Projects/Equip</b>	-								8,319,600
<b>Debt Service</b>									
Principal Payments						1,215,000	185,000	1,190,000	2,590,000
Interest Payments						483,737	29,880	312,941	826,558
Fiscal Agent Fees						3,016	500	1,400	4,916
<b>Sub Total Debt Service</b>	-	-	-	-	-	1,701,753	215,380	1,504,341	3,421,474
<b>Total Expenditures</b>	-	13,230	-	49,233	1,040,473	1,701,753	215,380	1,504,341	36,453,015
<b>Revenue Over (Under) Expenditures</b>	-	(190)	-	17	(240,473)	30,500	500	100	(7,625,082)
<b>Est. Ending Resources</b>	<u>\$3</u>	<u>\$2,139</u>	<u>\$4,476</u>	<u>\$141,724</u>	<u>\$13,027</u>	<u>\$264,189</u>	<u>\$236,274</u>	<u>\$255,176</u>	<u>\$14,081,025</u>

**COMPARISON OF GOVERNMENTAL AND PROPRIETARY REVENUES AND EXPENDITURES**

	Governmental Funds				Proprietary Funds				Combined Funds			
	2009 Act	2010 Actual	2011 Budget	2012 Budget	2009 Actual	2010 Actual	2011 Budget	2012 Budget	2009 Actual	2010 Actual	2011 Budget	2012 Budget
<b>REVENUES</b>												
Taxes	10,997,195	11,169,809	10,409,789	11,055,564	0	0	0	0	10,997,195	11,169,809	10,409,789	11,055,564
Permits & Licenses	257,158	218,012	229,300	209,300	0	0	0	0	257,158	218,012	229,300	209,300
Fines & Forfeitures	702,910	951,502	675,000	675,000	0	0	0	0	702,910	951,502	675,000	675,000
Charges for Services	703,648	699,238	629,000	650,600	7,512,708	7,401,802	7,011,500	9,539,079	8,216,356	8,101,039	7,640,500	10,189,679
Franchise Fees	1,033,043	1,019,740	939,700	1,049,000	0				1,033,043	1,019,740	939,700	1,049,000
Intergov Revenue	371,890	522,410	370,075	493,688	9,000				380,890	522,410	370,075	493,688
Miscellaneous	509,209	284,383	1,658,487	2,341,640	218,389	50,637	398,500	504,200	727,598	335,020	2,056,987	2,845,840
Transfers	745,649	2,435,086	1,210,495	1,966,168	2,850,994	2,952,895	2,109,618	1,642,941	3,596,643	5,387,981	3,320,113	3,609,109
<b>Total Revenues</b>	<b>15,320,702</b>	<b>17,300,180</b>	<b>16,121,846</b>	<b>17,090,960</b>	<b>10,591,091</b>	<b>10,405,334</b>	<b>9,519,618</b>	<b>11,686,220</b>	<b>25,911,793</b>	<b>27,705,514</b>	<b>25,641,464</b>	<b>28,777,180</b>
<b>EXPENDITURES</b>												
Administration	313,566	301,078	330,908	244,775	190,319	214,654	218,495	219,271	503,885	515,732	549,403	464,046
Non-Departmental	947,462	974,060	1,434,987	2,039,387	907,054	821,389	590,469	667,748	1,854,516	1,795,449	2,025,456	2,707,135
Human Resources	103,849	106,531	123,393	138,421				0	103,849	106,531	123,393	138,421
Finance	600,427	617,862	691,697	708,974				0	600,427	617,862	691,697	708,974
Billing & Collections	0	0		0	394,714	413,925	472,192	482,914	394,714	413,925	472,192	482,914
MIS	221,573	225,573	249,425	321,764	47,156	55,921	58,637	62,646	268,729	281,494	308,062	384,410
Library	769,436	783,309	827,439	908,517				0	769,436	783,309	827,439	908,517
Rec/Comm Services	1,184,604	570,717	604,694	688,361				0	1,184,604	570,717	604,694	688,361
Parks	0	629,954	734,822	1,091,567				0	0	629,954	734,822	1,091,567
Police	3,944,424	4,073,880	4,289,821	4,861,991				0	3,944,424	4,073,880	4,289,821	4,861,991
Fire / EMS	1,540,459	1,728,303	1,814,754	1,895,970				0	1,540,459	1,728,303	1,814,754	1,895,970
Public Works	3,453,808	2,417,675	825,948	931,102	837,225	809,622	616,088	647,289	4,291,033	3,227,297	1,442,036	1,578,391
Water Distribution				0	2,106,689	2,325,262	2,359,301	2,384,638	2,106,689	2,325,262	2,359,301	2,384,638
Sewer Collection				0	1,824,858	2,008,148	1,713,839	1,726,104	1,824,858	2,008,148	1,713,839	1,726,104
Fleet Maintenance	194,950	215,997	191,962	191,026				0	194,950	215,997	191,962	191,026
Building	712,414	661,010	712,695	770,367				0	712,414	661,010	712,695	770,367
Transfers	710,169	2,034,599	765,340	1,342,480	3,291,557	3,362,382	2,554,773	2,384,629	4,001,726	5,396,981	3,320,113	3,727,109
Capital	127,574	17,445	1,038,000	5,126,600	313,882	264,299	140,000	3,195,000	441,456	281,744	1,178,000	8,321,600
Debt	2,002,830	1,997,192	1,998,671	1,917,133	411,544	306,019	1,512,076	1,504,341	2,414,374	2,303,211	3,510,747	3,421,474
<b>Total Expenditures</b>	<b>16,827,545</b>	<b>17,355,187</b>	<b>16,634,556</b>	<b>23,178,435</b>	<b>10,324,998</b>	<b>10,581,620</b>	<b>10,235,870</b>	<b>13,274,580</b>	<b>27,152,543</b>	<b>27,936,807</b>	<b>26,870,426</b>	<b>36,453,015</b>

**TOTAL PROPOSED  
EXPENDITURE BUDGET - \$36,453,015**



Capital Projects includes General Fund, Water/Sewer, and PDC Construction. Enterprise Funds of Water & Sewer and Storm Drain are 23% of total budget. Half-cent sales tax funds of PDC Sales Tax Fund and Crime Control represent 11% of overall budget.



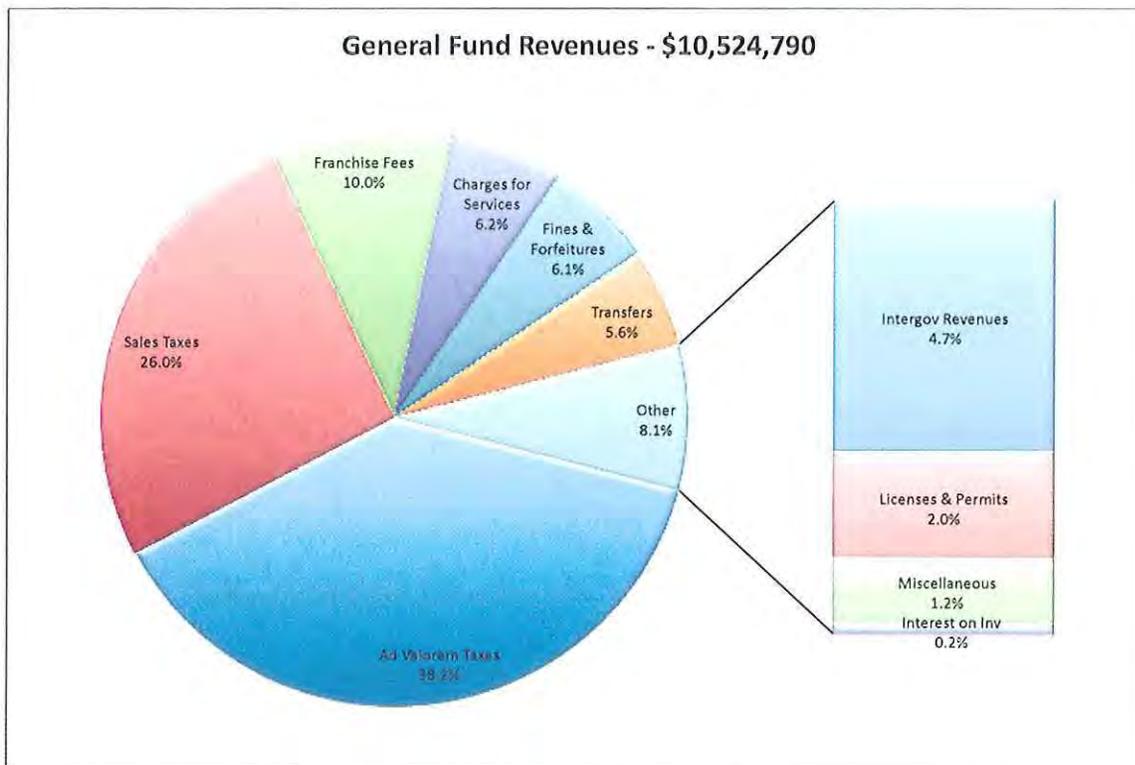
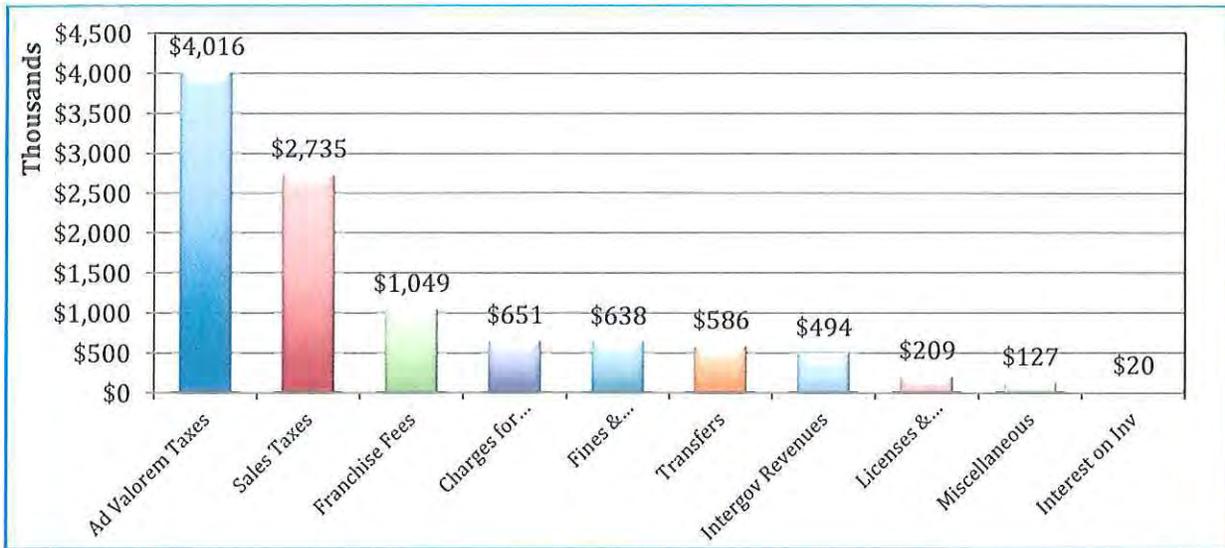
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# THE GENERAL FUND

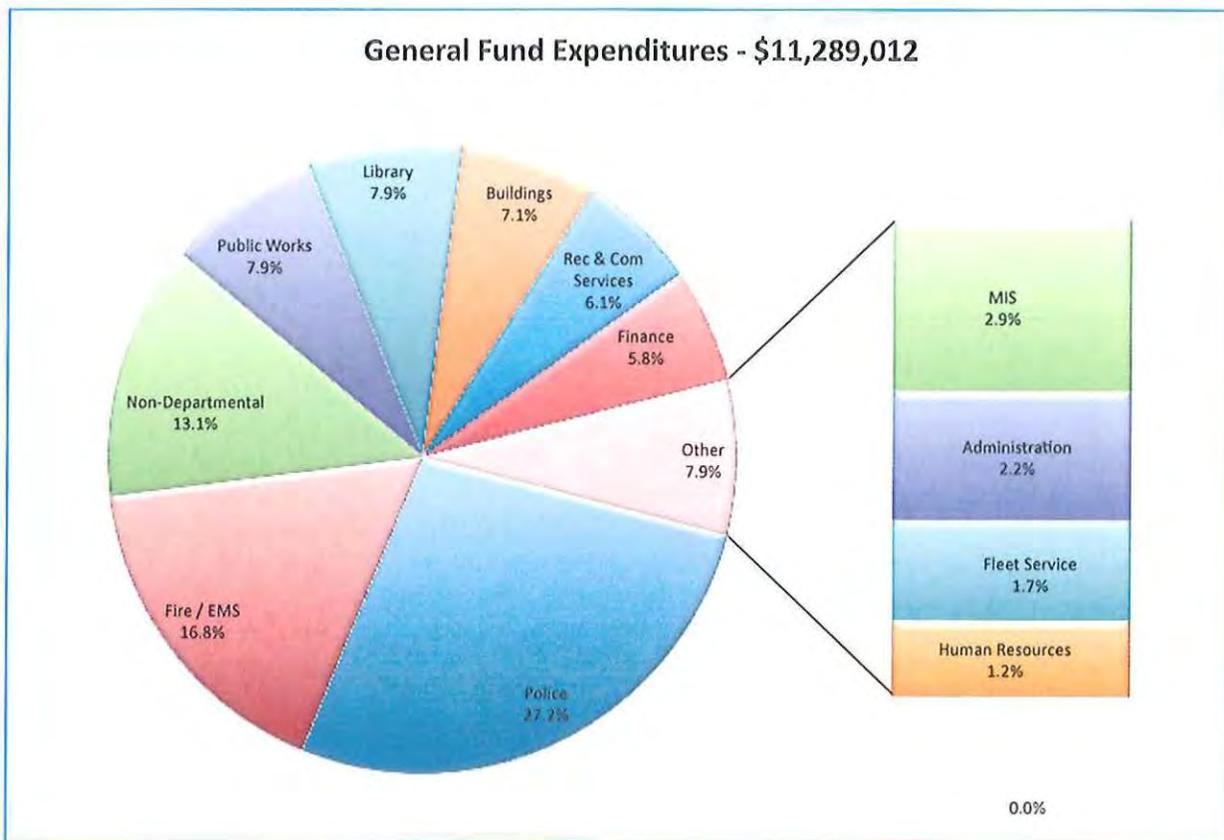
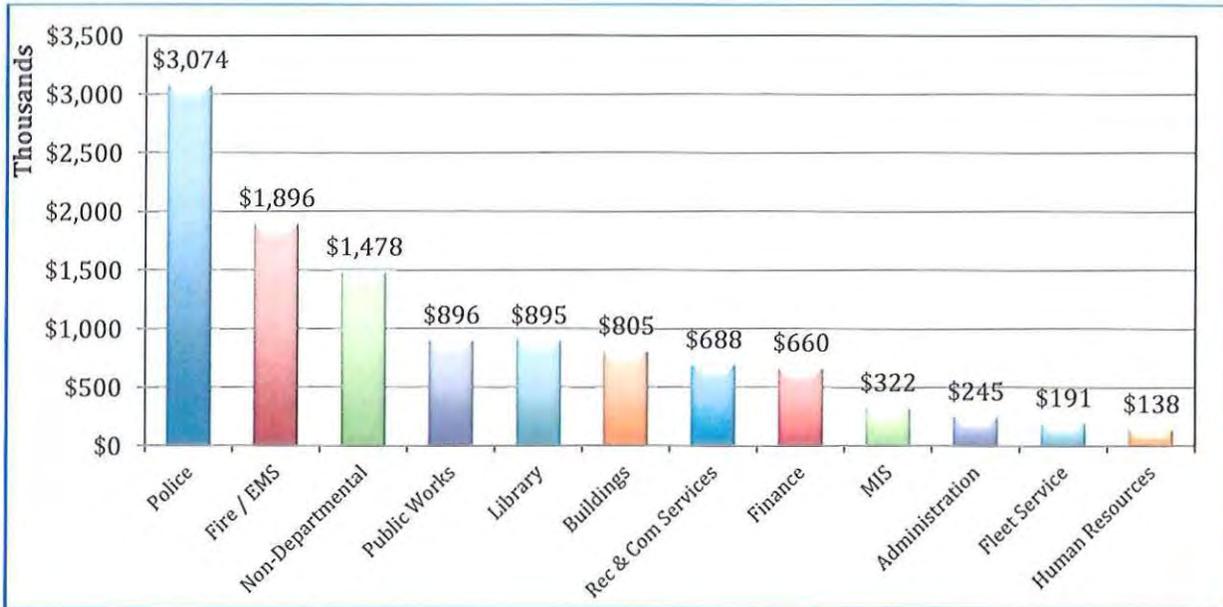
## GENERAL FUND

The General Fund is a Governmental Fund, which means that it is used to account for tax-supported activities that benefit all citizens. The General Fund is used to account for all revenues and expenditures not accounted for in other funds. It receives a greater variety and amount of taxes and other revenues and finances a wider range of governmental activities than other funds. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

### FY 2012 - Where Does the Money Come From?



## Where Does the Money Go?



## GENERAL FUND BUDGET SUMMARY

	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Proposed-PY Budget	
	Actual	Actual	Actual	Budget	Estimate	Budget	\$CHANGE	%CHANGE
<b>Fund Balance, October 1</b>	\$6,194,386	\$6,457,507	\$6,690,650	\$5,774,219	\$6,367,726	\$5,585,842	(\$188,377)	-3.3%
<b>Revenues:</b>								
Taxes	6,813,887	6,716,758	7,019,390	6,441,989	6,743,400	6,750,564	\$308,575	4.8%
Permits and Licenses	268,656	257,158	218,013	229,300	221,300	209,300	(\$20,000)	-8.7%
Fines & Forfeitures	609,945	646,534	884,038	677,500	658,615	637,900	(\$39,600)	-5.8%
Charges for Services	709,478	701,609	699,238	629,000	678,100	650,600	\$21,600	3.4%
Franchise Fees	954,692	1,033,043	1,019,740	939,700	1,059,338	1,049,000	\$109,300	11.6%
Intergovernmental Revenue	370,387	371,890	360,928	370,075	365,000	493,688	\$123,613	33.4%
Lease Revenue (Now Fund 12)	36,787	0	103,352	0	257,561	0	\$0	0.0%
Miscellaneous	371,694	312,141	296,550	172,800	192,355	147,350	(\$25,450)	-14.7%
<b>Operating Revenues</b>	<b>10,135,526</b>	<b>10,039,133</b>	<b>10,601,249</b>	<b>9,460,364</b>	<b>10,175,669</b>	<b>9,938,402</b>	<b>478,038</b>	<b>5.1%</b>
<b>Operating Transfers-In:</b>								
From PDC Operating Tax Fund	63,249	62,370	64,000	64,640	64,640	67,000	\$2,360	3.7%
From CCD	23,626	13,497	11,500	22,485	22,485	25,700	\$3,215	14.3%
From Storm Drain Utility Fund	34,670	34,662	34,700	34,700	34,700	69,400	\$34,700	100.0%
From W/S Operating Fund	335,717	0	326,228	335,375	318,535	424,288	\$88,913	26.5%
<b>Transfers</b>	<b>457,262</b>	<b>110,529</b>	<b>436,428</b>	<b>457,200</b>	<b>440,360</b>	<b>586,388</b>	<b>129,188</b>	<b>28.3%</b>
<b>Total Available Resources</b>	<b>16,787,174</b>	<b>16,607,169</b>	<b>17,728,327</b>	<b>15,691,783</b>	<b>16,983,755</b>	<b>16,110,632</b>	<b>418,849</b>	<b>2.7%</b>
<b>Expenditures:</b>								
City Manager & City Secretary	292,512	313,566	301,078	330,908	324,888	244,775	(\$86,133)	-26.0%
Non-Departmental	982,546	937,895	971,860	1,592,212	1,579,718	1,478,270	(\$113,942)	-7.2%
Human Resources	108,956	103,849	106,531	123,393	118,043	138,421	\$15,028	12.2%
Revitalization / Redevelopment	50,334	3,776	0	0	0	0	\$0	0.0%
Finance and Administration	557,203	577,930	611,796	645,443	635,182	659,741	\$14,298	2.2%
MIS	184,406	221,573	225,573	249,425	232,170	321,764	\$72,339	29.0%
Library	751,196	756,880	772,337	814,309	809,654	895,287	\$80,978	9.9%
Recreation & Community Serv.	568,118	563,296	570,832	604,694	592,458	688,361	\$83,667	13.8%
Police Division	2,704,345	2,958,379	3,032,489	3,175,528	3,178,356	3,073,928	(\$101,600)	-3.2%
Fire / EMS	1,478,980	1,540,459	1,728,303	1,814,754	1,811,192	1,895,970	\$81,216	4.5%
Public Works	721,452	744,740	741,395	825,948	815,903	931,102	\$105,154	12.7%
Fleet Maintenance	184,553	194,950	215,997	191,962	191,736	191,026	(\$936)	-0.5%
Buildings	670,066	712,414	661,010	712,695	670,353	770,367	\$57,672	8.1%
<b>Operating Expenditures</b>	<b>9,254,667</b>	<b>9,629,707</b>	<b>9,939,201</b>	<b>11,081,271</b>	<b>10,959,653</b>	<b>11,289,012</b>	<b>207,741</b>	<b>1.9%</b>
<b>Operating Transfers-Out</b>								
To Public Improvement District			1,400	260	260	0	(\$260)	-100.0%
To Capital Projects Fund	1,075,000	286,812	1,420,000	438,000	438,000	0	(\$438,000)	-100.0%
	1,075,000	286,812	1,421,400	438,260	438,260	0	(438,260)	-30.8%
<b>Unencum-Oil/Gas Rec</b>	<b>36,787</b>	<b>62,688</b>	<b>166,036</b>	<b>166,036</b>	<b>423,597</b>	<b>423,597</b>	<b>\$257,561</b>	<b>155.1%</b>
<b>Unencumbered Funds</b>	<b>6,420,720</b>	<b>6,627,962</b>	<b>6,201,690</b>	<b>4,006,216</b>	<b>5,162,245</b>	<b>4,398,023</b>	<b>\$391,807</b>	<b>9.8%</b>
<b>Fund Balance, September 30</b>	<b>\$6,457,507</b>	<b>\$6,690,650</b>	<b>\$6,367,726</b>	<b>\$4,172,252</b>	<b>\$5,585,842</b>	<b>\$4,821,620</b>	<b>(\$764,222)</b>	<b>-18.3%</b>

<b>Fund Balance Target @ 40% of Budgeted Operating Expenditures</b>	<b>\$4,321,405</b>
(Recommended 40% minimum)	<b>OVER/(UNDER) TARGET 500,216</b>
<b>Fund Balance Target @ 25% of Budgeted Operating Expenditures</b>	<b>\$2,700,878</b>
(Required 15% minimum)	<b>OVER/(UNDER) TARGET \$2,120,742</b>

**GENERAL FUND**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>REVENUES</b>									
<b>TAXES</b>									
01-000-30011	AD VALOREM TAXES - M & O	4,033,559	4,101,583	4,273,265	3,764,889	3,920,000	3,951,564	186,675	5.0%
01-000-30021	DELINQUENT TAXES - M & O	45,889	19,508	28,571	30,000	33,000	30,000	0	0.0%
01-000-30031	PENELTY & INTEREST	40,014	31,089	31,911	33,000	32,000	32,000	(1,000)	-3.0%
01-000-30050	OVERPAYMENT OF TAXES	1,468	2,667	527	0	700	0	0	0.0%
01-000-30070	SECTION 25.25 PENALTY	116	681	269	0	600	0	0	0.0%
01-000-30080	CHPT 22.28 RENDITION PNLT	2,113	1,804	2,067	2,100	2,100	2,000	(100)	-4.8%
01-000-30500	SALES TAX	2,623,938	2,493,692	2,616,467	2,530,000	2,670,000	2,650,000	120,000	4.7%
01-000-30501	SALES TAX - MIX BEVERAGE	66,791	65,735	66,313	65,000	65,000	65,000	0	0.0%
01-000-30520	BINGO ALLOCATION	0	0	20,104	17,000	20,000	20,000	3,000	17.6%
<b>Total TAXES</b>		<b>6,813,887</b>	<b>6,716,758</b>	<b>7,039,494</b>	<b>6,441,989</b>	<b>6,743,400</b>	<b>6,750,564</b>	<b>308,575</b>	<b>4.8%</b>
<b>PERMITS &amp; LICENSES</b>									
01-000-31500	BUILDING PERMITS	150,641	100,153	94,934	91,000	60,000	60,000	(31,000)	-34.1%
01-000-31510	ALARM PERMITS	16,562	16,462	13,922	15,000	20,000	20,000	5,000	33.3%
01-000-31520	ELECTRICAL PERMIT	6,568	5,847	6,927	5,000	6,000	5,000	0	0.0%
01-000-31530	PLUMBING PERMITS	10,295	13,413	11,761	11,000	11,000	11,000	0	0.0%
01-000-31540	MECHANICAL PERMITS	9,715	8,327	10,444	6,000	10,000	8,000	2,000	33.3%
01-000-31550	OTHER PERMIT FEES	49,577	50,296	37,944	50,000	60,000	60,000	10,000	20.0%
01-000-31560	ANIMAL LICENSES	5,648	5,526	4,095	5,000	4,000	4,000	(1,000)	-20.0%
01-000-31580	ZONING PERMITS	1,850	1,075	1,900	1,000	1,000	1,000	0	0.0%
01-000-31590	SUBDIVISION PLATT FEES	140	210	245	300	300	300	0	0.0%
01-000-31610	LICENSES FEES	14,361	17,600	11,946	15,000	24,000	15,000	0	0.0%
01-000-31620	RENTAL PROPERTY PERMIT	3,300	38,250	23,895	30,000	25,000	25,000	(5,000)	-16.7%
<b>Total PERMITS &amp; LICENSES</b>		<b>268,656</b>	<b>257,158</b>	<b>218,012</b>	<b>229,300</b>	<b>221,300</b>	<b>209,300</b>	<b>(20,000)</b>	<b>-8.7%</b>
<b>FINES &amp; FORFEITURES</b>									
01-000-32000	FINES AND FORFEITS	484,663	503,958	675,644	550,000	500,000	500,000	(50,000)	-9.1%
01-000-32030	CE ADMIN FEE	0	3	0	0	0	0	0	0.0%
01-000-32050	TEEN COURT ADMINISTRATIVE	1,330	960	760	0	500	0	0	0.0%
01-000-32100	10% COLLECTION FEE	24,432	26,380	38,361	25,000	25,000	25,000	0	0.0%
01-000-32500	ARREST & TRAFFIC FUND FEE	28,189	31,711	38,825	30,000	30,000	30,000	0	0.0%
01-000-32520	JUDICIAL FEE - CITY \$.60 -JFCI	2,525	2,809	3,367	2,400	2,400	2,400	0	0.0%
01-000-32540	LOCAL CHILD SAFETY FND CRT	7,422	10,956	13,120	10,000	11,000	11,000	1,000	10.0%
01-000-32550	WARRANT FEES	23,450	29,919	70,019	25,000	53,000	32,000	7,000	28.0%
01-000-32560	OMNI WARRANT REVENU	0	236	924	100	1,000	1,000	900	900.0%
01-000-32570	CIVIL JUSTICE FEE - \$.01	0	0	13	0	15	0	0	0.0%
01-000-32650	LIBRARY	27,666	29,641	30,456	25,000	25,000	25,000	0	0.0%
01-000-32700	LIBRARY LOST/DAMAGED MATE	2,985	2,388	1,557	2,700	700	1,500	(1,200)	-44.4%
01-000-32750	TIME PAYMENT FEE	7,293	7,574	10,992	7,300	10,000	10,000	2,700	37.0%
<b>Total FINES &amp; FORFEITURES</b>		<b>609,945</b>	<b>646,534</b>	<b>884,038</b>	<b>677,500</b>	<b>658,615</b>	<b>637,900</b>	<b>(39,600)</b>	<b>-5.8%</b>
<b>CHARGES FOR SERVICES</b>									
01-000-33120	GARBAGE COLLECTION	166,154	177,766	172,907	160,000	165,000	165,000	5,000	3.1%
01-000-33500	AMBULANCE SERVICE	371,466	346,314	359,208	320,000	350,000	330,000	10,000	3.1%
01-000-33550	FALSE ALARM FEES	4,650	1,970	300	1,000	400	500	(500)	-50.0%
01-000-33660	LIBRARY COPIER REVENUE	8,536	10,247	9,794	7,000	8,200	8,000	1,000	14.3%
01-000-33730	PROGRAM FEES	484	666	2,181	700	1,000	1,000	300	42.9%
01-000-33740	SPORT CAMP FEES	2,695	0	0	0	0	0	0	0.0%
01-000-33750	CLASS ENROLLMENT FEES	28,165	25,498	32,207	34,000	35,000	34,000	0	0.0%
01-000-33761	MEMBERSHIP FEES	42,886	48,058	44,539	35,000	41,000	40,000	5,000	14.3%
01-000-33770	REC. WALK-IN USE FEES	6,785	5,799	5,290	5,000	5,000	5,000	0	0.0%
01-000-33780	PRE-SCHOOL FEES	11,752	11,655	10,470	9,500	9,900	9,500	0	0.0%
01-000-33790	LEAGUE FEES	38,230	42,894	42,160	30,000	40,000	35,000	5,000	16.7%
01-000-33810	ANIMAL SURRENDER FEE	3,078	2,860	2,193	2,500	2,500	2,500	0	0.0%
01-000-33820	ANIMAL BOARDING FEE	13,959	10,463	7,907	12,000	8,000	8,000	(4,000)	-33.3%
01-000-33830	ANIMAL ADOPTION FEE	10,200	17,244	10,022	12,000	12,000	12,000	0	0.0%
01-000-33850	NOTARY FEES	438	174	60	300	100	100	(200)	-66.7%
<b>Total CHARGES FOR SERVICES</b>		<b>709,478</b>	<b>701,609</b>	<b>699,238</b>	<b>629,000</b>	<b>678,100</b>	<b>650,600</b>	<b>21,600</b>	<b>3.4%</b>
<b>FRANCHISE FEES</b>									
01-000-34010	ELECTRICAL	606,385	616,621	568,997	603,000	610,000	605,000	2,000	0.3%

GENERAL FUND

LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
01-000-34020	TELEPHONE	124,610	107,769	90,233	105,000	95,000	90,000	(15,000)	-14.3%
01-000-34040	GAS	68,254	88,546	63,295	66,700	66,338	66,000	(700)	-1.0%
01-000-34050	SOLID WASTE	66,262	70,932	69,128	65,000	68,000	68,000	3,000	4.6%
01-000-34060	CABLE TV	89,181	149,175	228,087	100,000	220,000	220,000	120,000	120.0%
Total FRANCHISE FEES		954,692	1,033,043	1,019,740	939,700	1,059,338	1,049,000	109,300	11.6%
<u>INTERGOVERNMENTAL</u>									
01-000-35050	PAYMENT IN LIEU OF TAXES	370,387	371,890	360,928	370,075	365,000	493,688	123,613	33.4%
01-000-35200	GRANTS/OTHER REVENUE	0	0	83,565	0	0	0	0	0.0%
Total INTERGOVERNMENTAL		370,387	371,890	444,493	370,075	365,000	493,688	123,613	33.4%
<u>MISCELLANEOUS</u>									
01-000-36100	CONTRIBUTIONS/DONATIONS	16,243	13,522	16,876	0	0	0	0	0.0%
01-000-36150	LIBRARY DONATIONS	1	2	3	0	0	0	0	0.0%
01-000-36200	SUMMER REC. PROGRAM	25,129	32,326	29,457	20,000	31,000	25,000	5,000	25.0%
01-000-36220	PARK & RECREATION CONTRIB	7,921	7,692	8,377	6,000	10,509	6,000	0	0.0%
01-000-36240	HALLOWEEN BASH CONTRIBUT	366	3,693	2,326	0	0	0	0	0.0%
01-000-36250	WATAUGAFEST REVENUE	6,800	12,543	2,828	6,000	5,596	6,000	0	0.0%
01-000-36600	INTEREST EARNINGS	225,800	136,027	35,144	35,000	20,000	20,000	(15,000)	0.0%
01-000-36603	INT EARNINGS NARC FORFEITU	632	678	-71	800	300	350	(450)	-56.3%
01-000-36700	OTHER REVENUE	58,275	61,341	46,592	60,000	60,000	60,000	0	0.0%
01-000-36710	CASH OVER/UNDER	-113	-133	-96	0	-50	0	0	0.0%
01-000-36720	CONVENIENCE FEE REVENUE	8,740	32,114	35,328	32,000	13,000	13,000	(19,000)	0.0%
01-000-36750	RENTAL OF REC. FACILITIES	9,026	6,974	12,526	8,000	12,000	12,000	4,000	0.0%
01-000-36800	PROCEEDS FROM SALE OF ASS	12,874	5,363	3,585	5,000	40,000	5,000	0	0.0%
01-000-36850	REIMBURSE W/S ACQUISITION (	0	0	6	0	0	0	0	0.0%
Total MISCELLANEOUS		371,694	312,141	192,882	172,800	192,355	147,350	(25,450)	-14.7%
<u>OIL/GAS LEASE/ROYALTY</u>									
01-000-37200	OIL/GAS LEASE REVENUE	36,787	0	103,352	0	257,561	0	0	0.0%
Total OIL/GAS LEASE/ROYALTY		36,787	0	103,352	0	257,561	0	0	0.0%
<u>TRANSFERS</u>									
01-000-39040	TRANSFER FROM PDC SALES T	63,249	62,370	64,000	64,640	64,640	67,000	2,360	3.7%
01-000-39060	TRANSFER FROM CRIME PREVE	23,626	13,497	11,500	22,485	22,485	25,700	3,215	14.3%
01-000-39090	TRANSFER FROM STORM DRAIN	34,670	34,662	34,700	34,700	34,700	69,400	34,700	100.0%
01-000-39110	TRANSFER FROM W/S OPERATI	335,717	0	326,228	335,375	318,535	424,288	88,913	26.5%
Total TRANSFERS		457,262	110,529	436,428	457,200	440,360	586,388	129,188	28.26%
Total Revenues		10,592,788	10,149,663	11,037,677	9,917,564	10,592,788	10,524,790	607,226	6.1%

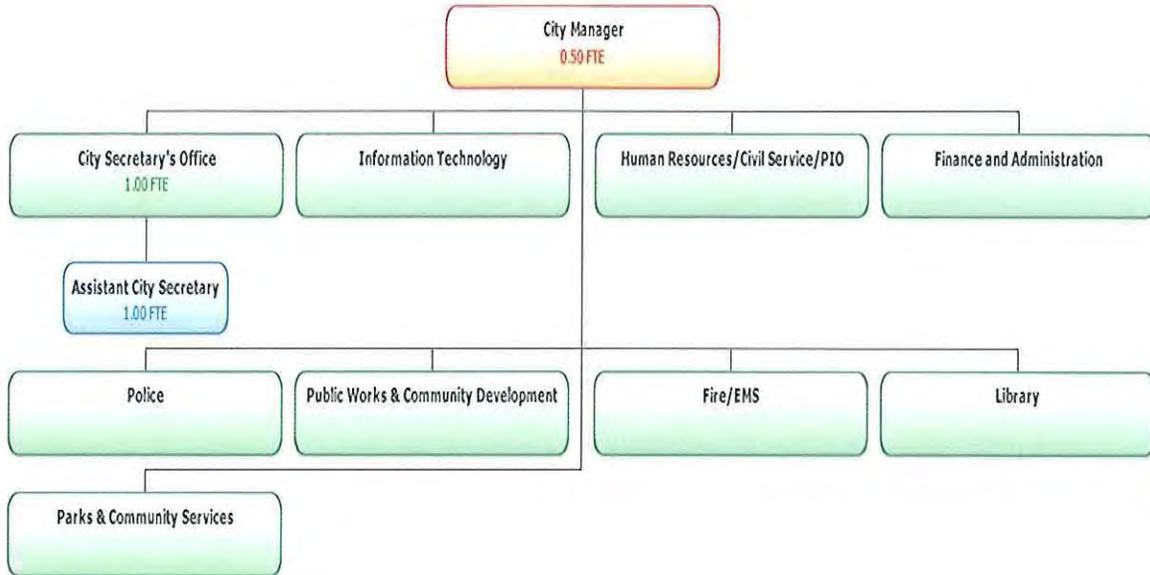
**GENERAL FUND**

**DEPARTMENTAL ORGANIZATION CHARTS**

**DEPARTMENTAL EXPENDITURE  
COMPARISONS**

**DEPARTMENTAL BUDGET LINE ITEM  
DETAIL**

**CITY MANAGER/CITY SECRETARY  
FUND 01-010**



# GENERAL FUND

**DEPARTMENT:** ADMINISTRATION

**DIVISION / ACTIVITY:** CITY MANAGER / CITY SECRETARY – FUND 01-010

**LOCATION:**

7105 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5800

**HOURS OF OPERATION:**

Monday – Friday 8:00 A.M. – 5:00 P.M.  
Extended hours for meetings and elections

**MISSION / PROGRAMS / SERVICES:**

The Mission of the Watauga City Secretary's Office is to ensure continuity in the municipal legislative process through the guardianship of City Council agendas, minutes, ordinances, resolutions, board appointments and elections, as well as to promote quality service to all customers in a cost effective and efficient manner.

- The City Secretary serves at the discretion of the City Council, and is responsible for the City Council minutes and other official records such as:
  - Ordinances
  - Resolutions
  - Contracts
  - Liens
- The City Secretary serves as the Chief Election Officer and Records Management Officer.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Conducted General Election.
- Completed recodification of the City's Code of Ordinances.
- Increased input into databases of indexed documents for reference.
- Completed review of records storage area and destruction of appropriate documents.
- Responded to all Open Records Requests within State statute requirements.
- Continued coursework towards completion of the Texas Municipal Clerks Certification Program.

**FY2012 GOALS/ OBJECTIVES:**

- Digitize all ordinances and resolutions.
- Maintain the records of minutes of all boards and commission.
- Conduct General Election.
- Process all Open Records Requests according to State statutes.
- Maintain up-to-date Code of Ordinances.
- Monitor status of retention schedule revisions by the Texas State Library and provide input/comments as needed.
- Encourage professional and individual growth through staff training opportunities.
- Provide staff training opportunities to enhance service to citizens, City Council Members and staff.
- Continue coursework towards completion of the Texas Municipal Clerks Certification Program.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- Combined fund 010 City Secretary and 015 City Manager this fiscal year.

**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: CITY MANAGER / CITY SECRETARY - FUND 01-010**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$271,150	\$297,370	\$286,509	\$306,963	\$303,063	\$220,575
Supplies	\$1,152	\$1,371	\$1,225	\$1,725	\$1,925	\$1,900
Maintenance	\$136	\$0	\$0	\$0	\$0	\$0
Contractual/Sundry	\$20,074	\$14,825	\$13,343	\$22,220	\$19,900	\$22,300
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$292,512</b>	<b>\$313,566</b>	<b>\$301,077</b>	<b>\$330,908</b>	<b>\$324,888</b>	<b>\$244,775</b>
<b>PERSONNEL</b>						
City Manager	0.50	0.50	0.50	0.50	0.50	0.50
Executive Assistant / PIO	1	1	1	1	1	0
City Secretary	1	1	1	1	1	1
Assistant City Secretary	1	1	1	1	1	1
Front Desk Receptionist	1	1	1	1	1	0
<b>TOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>2.5</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<b>Input / Demand</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
City Council meetings held				20	33	35
Boards coordinated				39	41	45
<b>Output/Workload</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Number of City Council agenda packets prepared				20	33	35
Number of updated and compiled Newcomer Packets				450	480	520
Number of Resolutions processed				38	30	35
Number of Ordinances processed				28	25	30
Number of Boards & Commission agenda packets prepared				39	41	45
Number of Open Records Requests processed				91	99	100
<b>Efficiency Measures / Impact</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O budget per capita				\$6.31	\$7.10	\$9.91
M & O budget percentage of City budget						
<b>Effectiveness Measures / Outcomes</b>				<b>Actual 09-10</b>	<b>Estimate 10-11</b>	<b>Budget 11-12</b>
Agenda packets completed 3 days prior to meeting				100%	100%	100%
Open Records Requests processed within 10 days				100%	100%	100%
Newcomer packets updated within 3 days of changes				90%	90%	90%

**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: CITY MANAGER / CITY SECRETARY - FUND 01-010**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Personnel	Personnel Services	Various	FB		(\$33,343.00)	Removed Admin Asst. position
Personnel	Personnel Services	Various	FB		(\$47,743.00)	Removed Executive Asst. position
Travel	Contractual/Sundry	01-010-74060	FB		\$1,000.00	Increased costs/needs
Training	Contractual/Sundry	01-010-74100	FB		\$300.00	Increased costs/needs
<b>FUND 01 - ADMINISTRATION TOTALS:</b>				<b>\$0.00</b>	<b>(\$79,786.00)</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>(\$79,786.00)</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**HUMAN RESOURCES  
FUND 01-011**



## GENERAL FUND

<b>DEPARTMENT: ADMINISTRATION</b>	
<b>DIVISION / ACTIVITY: HUMAN RESOURCES – FUND 01-011</b>	
<b>LOCATION:</b> 7105 Whitley Road Watauga, Texas 76148 Phone Number: 817-514-5819	<b>HOURS OF OPERATION:</b> Monday – Friday 8:00 A.M. – 5:00 P.M. As needed for accidents, Worker’s Compensation, and all other employee assistance as requested.
<b>MISSION / PROGRAMS / SERVICES:</b> The Human Resources Department is responsible for the following areas: Equal Opportunity Program, Employee Orientation, Employee Relations, Recruitment, Classification, Compensation, Verification of Employment, Workers’ Compensation, Unemployment Claims, Job Descriptions, Benefits Administration, ADA, COBRA, FMLA, Performance Evaluations, Risk Management and Safety program, Compliance with Local Government Code Chapter 143 for Firefighters and Police Officers, Personnel Records Management and Recommending action on complex personnel issues including disciplinary issues and termination. It also serves as the Public Information Office responding to media inquiries and issuing Press Releases. <ul style="list-style-type: none"> <li>• The Human Resources Department is committed to delivering the highest quality of service to all departments, employees, applicants and citizens.</li> <li>• It supports the City of Watauga through recruitment, training and retention of a diverse and high performing workforce and management of employee benefits and compensation.</li> </ul>	
<b>FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:</b> <ul style="list-style-type: none"> <li>• Developed City's Intranet providing employees access to policies, procedures, forms and benefits information.</li> <li>• Reviewed job descriptions for all city positions as required. Advertised vacancies through at least three venues in an effort to obtain a diverse applicant pool and provide at least 25 candidates for hiring managers to select from.</li> <li>• Provided mandatory sexual harassment and diversity training to all new and existing employees.</li> <li>• Organized Police Department Promotional Examination and Alternate Promotional System Process.</li> <li>• Provided recommendations to department managers and supervisors on policy interpretation and disciplinary issues in an effort to reduce employee turnover, lawsuits and unemployment claims.</li> <li>• Coordinated compensation study.</li> <li>• Re-design organizational City organizational charts. Revised Performance Evaluation Form. Developed Succession Planning Program.</li> <li>• Assumed responsibilities of Public Information Office.</li> </ul>	

## GENERAL FUND

**DEPARTMENT:** ADMINISTRATION

**DIVISION / ACTIVITY:** HUMAN RESOURCES – FUND 01-011

**FY2012 GOALS/ OBJECTIVES:**

- Re-design Human Resources Page of City Website.
- Re-vamp City Safety Program in an effort to reduce Worker's Compensation injuries and lost production time.
- Revise Personnel, Administration and Financial Policies and Procedures Manual.
- Implement Succession Planning Program.
- Plan an Employee Appreciation Event in a venue away from work where employees can bring their spouses.
- Implement a city-wide wellness program.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

Changes in healthcare regulations are causing increases in benefits costs. In an effort to increase employee retention, compensation studies are done regularly to ensure that salaries are competitive.

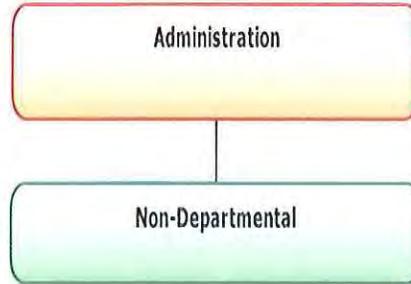
**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: HUMAN RESOURCES - FUND 01-011**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$78,402	\$80,089	\$86,813	\$93,143	\$94,463	\$102,171
Supplies	\$3,687	\$1,917	\$1,566	\$2,050	\$1,550	\$2,050
Maintenance	\$0	\$0	\$553	\$3,000	\$3,000	\$500
Contractual/Sundry	\$26,866	\$21,843	\$17,600	\$25,200	\$21,467	\$33,700
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$108,955</b>	<b>\$103,849</b>	<b>\$106,532</b>	<b>\$123,393</b>	<b>\$120,480</b>	<b>\$138,421</b>
<b>PERSONNEL</b>						
HR & CS Director / PIO	0.50	0.50	0.50	0.50	0.50	0.50
HR Specialist	1	1	1	1	1	1
<b>TOTAL</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<i>Input / Demand</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of Human Resources employees				2	2	2
Number of City Employees budgeted (includes Temporary)				244	245	245
<i>Output / Workload</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of internal promotions and transfers processed				5	25	5
Number of external new hires processed				48	50	50
Number of Media inquiries					10	25
Number of press releases					5	10
Job vacancies filled				53	57	55
Employment applications processed				1,500	1,300	1,300
Number of worker's compensation claims processed				11	15	15
Number of equipment and vehicle claims processed				3	6	5
Number of family medical leave requests processed				9	18	15
Payroll / Benefit transactions performed				675	700	700
<i>Efficiency Measures / Impact</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O budget per capita				\$4.38	\$5.13	\$5.89
M & O budget percentage of City budget						
<i>Effectiveness Measures / Outcomes</i>				<i>Actual 09-10</i>	<i>Estimate 10-11</i>	<i>Budget 11-12</i>
Number of employees participating in training				210	245	245
Employee Turnover Rate				8%	12%	10%
Number of Employee Complaints					3	1
Number of Citizen Complaints					1	1

**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: HUMAN RESOURCES - FUND 01-011**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Medical insurance	Personnel Services	01-011-41020	FB		\$295.00	Increased costs - 5%
Office equipment	Maintenance	01-011-63020	FB		\$500.00	Increased costs
Communications	Contractual/Sundry	01-011-74010	FB		(\$500.00)	Not needed
Training	Contractual/Sundry	01-011-74100	FB		\$5,500.00	Increased needs/costs
Investigation expenses	Contractual/Sundry	01-011-74450	FB		\$500.00	Increased costs
<b>FUND 01 - HUMAN RESOURCES TOTALS:</b>				\$0.00	\$6,295.00	
<b>CERTIFICATE OBLIGATION FUNDING</b>				\$0.00	\$0.00	
<b>FUND BALANCE</b>				\$0.00	\$6,295.00	
<b>UNFUNDED</b>				\$0.00	\$0.00	

**NON-DEPARTMENTAL  
FUND 01-020**



# GENERAL FUND

**DEPARTMENT:** ADMINISTRATION

**DIVISION / ACTIVITY:** NON-DEPARTMENTAL – FUND 01-020

**LOCATION:**

7105 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5800

**HOURS OF OPERATION:**

Monday – Friday 8:00 A.M. – 5:00 P.M.  
Extended hours for meetings and elections.

**MISSION / PROGRAMS / SERVICES:**

Management has initiated programs to define the costs in this budget that may not be specifically identifiable to any operational budget.

Examples of costs here include:

- general liability insurance
- attorney fees
- city-wide computer leases
- copier costs
- contingency
- worker's compensation
- vacation buy-back
- retirement costs

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Provided funding for the continuation of the computer hardware replacement program
- Provided funding for the City Manager Search necessary due to the City Manager's retirement in April, 2011
- Provided funding for the Sales Tax Quarterly/Monthly Reports to better monitor sales tax revenues and provide more accurate forecasts
- Provided funding for an Employee Salary Survey

**FY2012 GOALS/ OBJECTIVES:**

- Provided funding for ICMA Performance Measurement
- Provided funding for the Northeast Tarrant Leadership Program
- Provided funding for the Business Model Website subscription
- Provided funding for the AV Video streaming for council meetings
- Provided funding for the Northeast Tarrant 4<sup>th</sup> of July Celebration

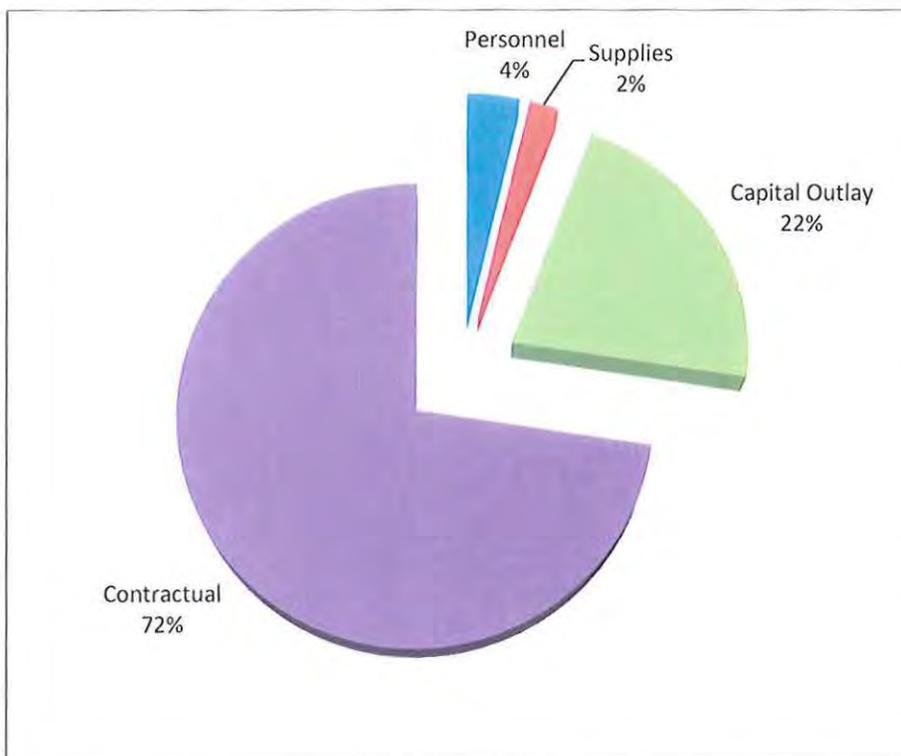
**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- It has been more difficult to control costs in this department as costs increases are realized annually for many line items such as City Attorney fees (due to increase of hours), unemployment, and worker's compensation costs. The City will continue to look for ways to control costs.
- In order to recruit and retain a solid workforce, the City will continually review and revise the current employee pay plan to remain competitive in the current market.

**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: NON-DEPARTMENTAL - FUND 01-020**

EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATED	2011-12 BUDGET
Personnel	\$52,070	\$160,345	\$77,512	\$388,563	\$600,668	\$68,670
Supplies	\$34,576	\$31,886	\$28,332	\$34,600	\$32,600	\$38,600
Maintenance	\$0	\$0	\$3,993	\$0	\$0	\$0
Contractual/Sundry	\$681,649	\$745,478	\$862,024	\$959,250	\$946,450	\$1,371,000
Capital Outlay	\$214,251	\$186	\$0	\$0	\$0	\$410,000
<b>TOTAL</b>	<b>\$982,546</b>	<b>\$937,895</b>	<b>\$971,861</b>	<b>\$1,382,413</b>	<b>\$1,579,718</b>	<b>\$1,478,270</b>
<b>PERSONNEL</b>						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

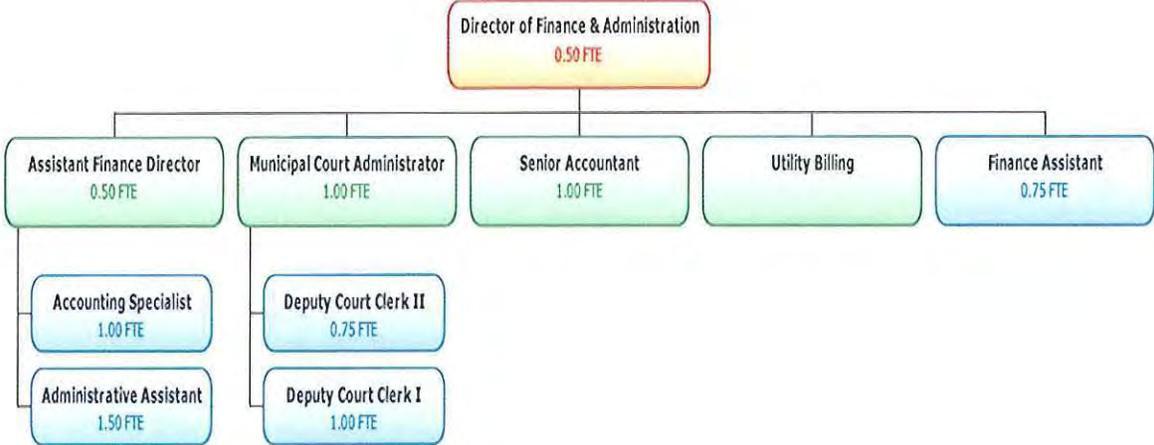
**GENERAL FUND Non-Departmental  
2011-12 Budget**



**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: NON-DEPARTMENTAL - FUND 01-020**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Office supplies	Supplies	01-020-52010	FB		(\$2,500.00)	Decreased budget
Postage	Supplies	01-020-52020	FB		\$500.00	Rate increase
Awards/recognitions	Supplies	01-020-52320	FB		\$6,000.00	Increase employee appreciation
Personnel	Personnel Services	Various	FB		(\$83,893.00)	Buyback/Retiree payout adj
Personnel	Personnel Services	01-020-41070	FB		(\$233,000.00)	Salary Adjustments (3%)
Electronic Records Mgmt.	Capital Outlay	01-020-85170	FB	\$100,000.00		System addition
Proximity Badge System	Capital Outlay	01-020-85170	FB	\$110,000.00		System replacement
New Phone System	Capital Outlay	01-020-85170	FB	\$150,000.00		System replacement
Council Chambers AV System	Capital Outlay	01-020-85170	FB	\$50,000.00		System replacement
Equipment rental	Contractual/Sundry	01-020-74020	FB		\$950.00	Increased usage
Special services	Contractual/Sundry	01-020-74040	FB		\$30,000.00	Funding additional programs
Special services	Contractual/Sundry	01-020-74040	FB		(\$40,000.00)	Funded last yr - CM search
Bank charges	Contractual/Sundry	01-020-74160	FB		(\$5,000.00)	Decreased-lower merchant rate
Printing & binding	Contractual/Sundry	01-020-74190	FB		\$2,000.00	Increased costs/usage
Deferral - Comp. absences	Contractual/Sundry	01-020-75240	FB		(\$10,000.00)	Not needed
Attorney fees	Contractual/Sundry	01-020-74220	FB		\$10,000.00	Increased rate/hours used
Litigation expenses	Contractual/Sundry	01-020-74340	FB		\$1,500.00	Increased costs
Employee tuition	Contractual/Sundry	01-020-74430	FB		\$5,000.00	Benefit addition
Unemployment insurance	Contractual/Sundry	01-020-74640	FB		(\$10,000.00)	Rate decrease
Yard mowing/cleanup	Contractual/Sundry	01-020-74981	FB		\$7,500.00	moved from 098 / increased service
Economic development	Contractual/Sundry	01-020-74940	FB		\$8,000.00	Increased/ Web Q & A
Hazardous waste contract	Contractual/Sundry	01-020-75210	FB		(\$1,200.00)	Decreased due to historical usage
<b>FUND 01 - NON-DEPARTMENTAL TOTALS:</b>				<b>\$410,000.00</b>	<b>(\$314,143.00)</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$410,000.00</b>	<b>(\$314,143.00)</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**FINANCE AND ADMINISTRATION  
FUND 01-040**



## GENERAL FUND

**DEPARTMENT:** FINANCE AND ADMINISTRATION

**DIVISION / ACTIVITY:** FINANCE / ACCOUNTING / COURT SERVICES / PURCHASING / ADMINISTRATION - FUND 01-040

**LOCATION:**

7105 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5800

**HOURS OF OPERATION:**

Monday – Friday 8:00 A.M. – 5:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

- Finance and Administration is responsible for providing accurate and timely financial data to management and council to facilitate the financial decision making process.
- This division is accountable for establishing, monitoring and updating the City’s fiscal policies to ensure they are both responsive in the current environment and fiscally responsible.
- Our department is responsible for planning, collecting, recording, summarizing and reporting the results of all financial transactions of the City in a timely manner and in accordance with generally accepted accounting principles, ensuring compliance with applicable state and federal statutes, bond covenants, grant contracts, and management policies.
- In the purchasing area, we ensure that all purchases are in accordance with state laws. We are responsible for obtaining the lowest possible price and best value consistent with delivery terms. We strive to foster an understanding and appreciation of sound purchasing policy and procedures throughout all departments of the City.
- The City of Watauga Municipal Court shall serve as the administrative arm of the City as an unbiased entity for the adjudication of cases filed. It is our goal to serve the citizens who appear in Court with a courteous and assuring attitude. The Court will process complaints in an accurate and timely manner, courteously responding to requests for information from the public, efficiently docket cases for adjudication, and responsibly collect assessed fines and fees.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Received the Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (“GFOA”).
- Updated the Financial system software to the latest version to provide more reporting capability and processing enhancement.
- Successfully merged with the Northeast Tarrant County Teen Court program to provide better services to citizens with a lower financial impact to the City.
- Organized a successful warrant round-up, resulting in the clearing of 368 warrants.

**FY2012 GOALS/ OBJECTIVES:**

- Receive Distinguished Budget Award and Certificate of Achievement for Excellence in Financial Reporting from the GFOA.
- Produce the City’s first annual Popular Report document.
- Include more Finance/Court information on the City’s new website to provide better resources for the citizens and more transparency.
- Continue working towards performance-based budgeting.
- Increase Sales Tax Monitoring and Reporting.
- Meet the training requirements for preparing the annual CAFR.
- Prepare a revenue manual and make available on the City’s website.

## GENERAL FUND

**DEPARTMENT:** FINANCE AND ADMINISTRATION

**DIVISION / ACTIVITY:** FINANCE / ACCOUNTING / COURT SERVICES / PURCHASING /  
ADMINISTRATION - FUND 01-040

### **MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- This budget year there is a need to explore new revenue opportunities, perform program cost analysis, and remain competitive in labor market while working within budgetary constraints.
- Legislature continues to place more requirements and responsibilities on cases filed in Municipal Courts creating additional procedures and processes to remain in compliance with the law.
- The purchasing department will be challenged to search out additional cost savings as prices of commodities increase due to increased fuel prices.

**DEPARTMENT: FINANCE AND ADMINISTRATION**

**DIVISION / ACTIVITY: FINANCE / ACCOUNTING / COURT SERVICES / PURCHASING / ADMINISTRATION - FUND 01-040**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$411,620	\$424,225	\$444,035	\$478,098	\$480,703	\$488,441
Supplies	\$5,740	\$5,655	\$5,439	\$6,145	\$5,600	\$5,900
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Contractual/Sundry	\$139,843	\$148,049	\$162,322	\$161,200	\$160,913	\$165,400
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$557,203</b>	<b>\$577,929</b>	<b>\$611,796</b>	<b>\$645,443</b>	<b>\$647,216</b>	<b>\$659,741</b>
<b>PERSONNEL</b>						
Director of Finance / Admin	0.75	0.75	0.75	0.75	0.75	0.75
Asst. Finance Director / Purch.	0.50	0.50	0.50	0.50	0.50	0.50
Purchasing Agent	1.00	1.00	1.00	1.00	1.00	0.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Municipal Court Administator	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Court Clerk I	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Court Clerk II / JCM	1.00	1.00	0.75	0.75	0.75	0.75
Administrative Assistant	0.00	0.00	0.00	0.00	0.50	1.50
Perm. Part-time Finance Asst.	0.75	0.75	0.75	0.75	0.75	0.75
<b>TOTAL</b>	<b>8.00</b>	<b>8.00</b>	<b>7.75</b>	<b>7.75</b>	<b>8.25</b>	<b>8.25</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<b>Input / Demand</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Number of citations entered annually				15,275	15,000	9,000
Number of accounts payable invoices				13,000	12,500	
Number of contested cases set for trial				775	700	900
Number of warrants issued				3,000	3,200	3,500
Number of manual journal entries processed				780	828	828
Number of court full-time equivalents				3	3	3
Number of FTE clerical positions				4.5	4.5	5
<b>Output/Workload</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Cases disposed				12943	6900	7,500
Warrants cleared				3398	3000	3,500
Number of quotes, bids, qualifications prepared				42	45	50
Number of purchase orders issued				3,077	3,500	4,500
Number of accounts payable checks issued				4,544	4,911	5,000
Number of employee direct deposits processed				5,120	5,613	5,700
<b>Efficiency Measures / Impact</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O budget per capita				\$24.97	\$26.42	\$26.93
Average number of business days to close month				10	7	7
Percentage of funds invested				97%	98%	98%
Citations filed per court clerk FTE				5,092	5,000	5,000
Number of audit adjustments				8	5	4
<b>Effectiveness Measures / Outcomes</b>				<b>Actual 09-10</b>	<b>Estimate 10-11</b>	<b>Budget 11-12</b>
Percent of citations entered within 24 hours of court filing				95%	95%	95%
Percent of payments processed within 24 hours of receipt				100%	100%	100%
Percent of contested hearings set for trial within 60 days of request				90%	90%	90%
Percent of case notifications to all parties at least 3 wks prior to trial				100%	90%	90%
Ratio of correcting journal entries to total entries made annually				1%	1%	1%
Percent of disbursement checks voided due to processing errors				.10%	.10%	.10%
Percent of G/L reconciliations completed W/I 7 days of monthly close				95%	95%	95%
Receive Certificate of Achievement - Excellence in Financial Reporting				yes	yes	yes
Receive GFOA Budget Award				yes	yes	yes
Number of GFOA CAFR reviewer comments for improvement of document				5	4	3
Number of GFOA budget reviewer comments for improvement of document				3	2	1
Receive an unqualified audit opinion from external auditors				yes	yes	yes

DEPARTMENT: FINANCE AND ADMINISTRATION  
 DIVISION / ACTIVITY: FINANCE AND ADMINISTRATION - FUND 01-040

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Personnel	Personnel Services	Various	FB		\$10,343.00	Department Restruct-decrease Purch Agent Add Admin Asst./Changes in Job Duties
Court Cost	Contractual/Sundry	01-040-74810	FB		\$5,000.00	Increased costs due to trials/hearings
Tax Collection	Contractual/Sundry	01-040-74252	FB		(\$400.00)	Not needed/trim budget
Training/Travel	Contractual/Sundry	01-040-7410	FB		(\$400.00)	Not used in prior years/trim budget
Misc. Equip/Supplies	Supplies	Various	FB		(\$245.00)	Not needed/trim budget
<b>FUND 01 - FINANCE AND ADMINISTRATION TOTALS:</b>				<b>\$0.00</b>	<b>\$14,298.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$14,298.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**INFORMATION TECHNOLOGY  
FUND 01-050**



## GENERAL FUND

<b>DEPARTMENT:</b> ADMINISTRATION	
<b>DIVISION / ACTIVITY:</b> INFORMATION TECHNOLOGY – FUND 01-050	
<b>LOCATION:</b> 7105 Whitley Road Watauga, Texas 76148 Phone Number: 817-514-5800	<b>HOURS OF OPERATION:</b> Monday – Friday 7:00 A.M. – 5:00 P.M. Continuous on-call service.
<b>MISSION / PROGRAMS / SERVICES:</b> Mission: To provide for the operations and development of the City through the implementation and support of cost effective technologies which enhance the efficiencies of City staff while facilitating effective information flow between the City and its citizens.  Programs and Services: <ul style="list-style-type: none"> <li>• Networking, Hardware and Software, Telecommunications, Web Site, Cable Channel, Audio/Video, Building Security and Technical Support.</li> </ul>	
<b>FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:</b> <ul style="list-style-type: none"> <li>• City-wide Workstation Replacements</li> <li>• Fire Station (Cabling, Audio/Video, Telecom, Hardware/Software)</li> <li>• Web-Site redesign</li> <li>• Various Add, Moves, Changes</li> <li>• Server Replacements (Primary File Server)</li> <li>• Software Upgrades (Symantec AV, CAD/RMS, Fleet, Finance move to software as a service, Police VPN upgrade, Library PC Res and LPT One).</li> <li>• Council Agenda Packet Update</li> <li>• Secure City WiFi</li> <li>• Daily Support</li> </ul>	
<b>FY2012 GOALS/ OBJECTIVES:</b> <ul style="list-style-type: none"> <li>• Focus on City web-site as primary portal for information flow to citizens, including Council Meeting video, centralized payment processing, better use of upcoming events information, online issue reporting and tracking, social media, emergency notification, etc.</li> <li>• Replacement of Code Enforcement Ticket Writers and software to provide connectivity to officers in the field which will enhance overall efficiency.</li> <li>• Replacement of City Voicemail Server to provide for unified messaging support.</li> <li>• Upgrade of City Servers to Windows Server 2008.</li> <li>• Upgrade of City Email Server to Exchange 2010.</li> <li>• Upgrade of Recreation Software</li> <li>• Dispatch/Jail consolidation with NRH, Haltom City and Richland Hills.</li> <li>• Shift from Reactive to Proactive approach regarding City technology and its use through enhanced training, more robust technology integration and preventative maintenance.</li> </ul>	
<b>MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:</b> <ul style="list-style-type: none"> <li>• Primary challenge is the availability of staff resources. Current staff of two is not sufficient to maintain the desired levels of service and project implementations while still facilitating a proactive response to technology City-wide.</li> </ul>	

**DEPARTMENT: ADMINISTRATION**  
**DIVISION / ACTIVITY: INFORMATION TECHNOLOGY - FUND 01-050**

EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATED	2011-12 BUDGET
Personnel	\$98,726	\$104,563	\$107,243	\$110,925	\$112,639	\$178,654
Supplies	\$26,814	\$32,491	\$33,829	\$36,500	\$34,500	\$36,500
Maintenance	\$47,312	\$62,549	\$67,739	\$77,900	\$68,500	\$77,900
Contractual/Sundry	\$11,449	\$9,304	\$6,588	\$12,600	\$9,300	\$28,710
Capital Outlay	\$105	\$12,666	\$10,174	\$11,500	\$10,173	\$0
<b>TOTAL</b>	<b>\$184,406</b>	<b>\$221,573</b>	<b>\$225,573</b>	<b>\$249,425</b>	<b>\$235,112</b>	<b>\$321,764</b>

<b>PERSONNEL</b>						
Chief Information Officer	0.50	0.50	0.50	0.50	0.50	0.50
IT Administrator	1.00	1.00	1.00	1.00	1.00	1.00
IT Support Specialist	0	0	0	0	0	1.00
<b>TOTAL</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
PC workstations	N/A	160	163
LAN servers	N/A	22	22
Printers	N/A	75	75
Laptops	N/A	52	52
Digital signage or conference displays	N/A	9	9
Audio / video systems	N/A	3	3
Smart boards	N/A	2	3
PBX switches	N/A	4	4
Telephones	N/A	110	113

<i>Output / Workload</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of help desk calls	1,101	1,728	1,750
Number of other service calls	N/A	912 (partial)	1,800

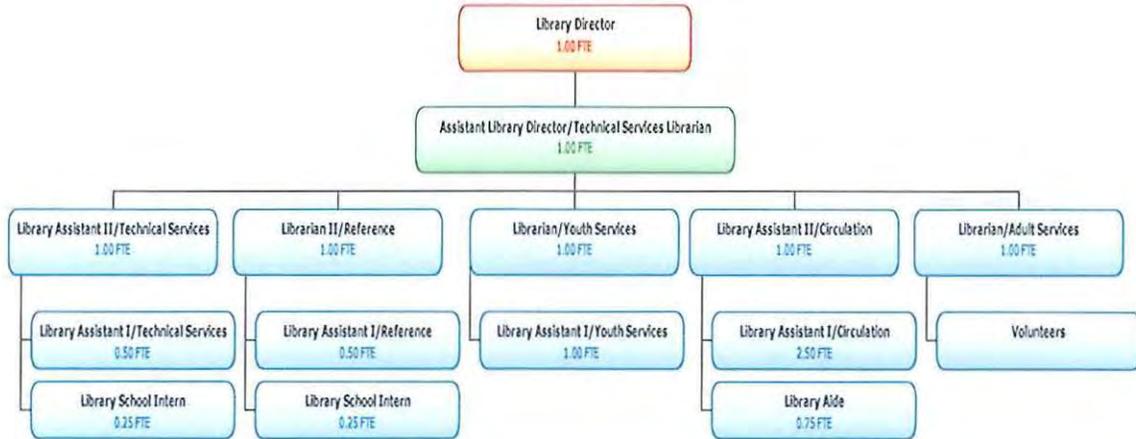
<i>Efficiency Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O budget per capita	\$9.26	\$10.01	\$13.69
M & O budget percentage of city budget			

<i>Effectiveness Measures / Outcomes</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Survey satisfaction rate	90%	85%	90%
Problem resolution / repair of systems:			
-- Percent completed within 1 business day	90%	80%	90%
-- Percent completed in greater than 1 business day	10%	20%	10%
-- Percent of service calls for priority services closed within 4 hours	98%	95%	98%
Public safety dispatch system up time 7 days/week, 24 hours/day	99%	99%	99%
Computer systems & networks up time 5 days/week, 10 hours/day	99%	99%	99%

DEPARTMENT: ADMINISTRATION  
 DIVISION / ACTIVITY: INFORMATION TECHNOLOGY - FUND 01-050

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Server software	Capital Outlay	07-050-85050	CO	\$50,000.00		
Voicemail server replacement	Capital Outlay	07-050-85050	CO	\$35,000.00		
Public works software	Capital Outlay	07-050-85050	CO	\$35,000.00		
Printer replacements	Capital Outlay	07-050-85040	CO	\$5,000.00		Library, city hall
Recreation software	Capital Outlay	07-050-85050	CO	\$30,000.00		
Special services	Contractual/Sundry	01-050-74040	FB		\$16,110.00	Website design/Charter
Computer software	Capital Outlay	01-050-85050	FB		(\$11,500.00)	Reclassified
Personnel salary	Personnel Services	Various	FB		57,285.00	New position - IT Support Spec.
Medical insurance	Personnel Services	01-050-41020	FB		6,881.00	Increased costs - 5%
GIS mapping system			UF	\$50,000.00	\$10,000.00	
<b>FUND 01 - IT TOTALS:</b>				<b>\$205,000.00</b>	<b>\$78,776.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$155,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$68,776.00</b>	
<b>UNFUNDED</b>				<b>\$50,000.00</b>	<b>\$10,000.00</b>	

**LIBRARY  
FUND 01-060**



## GENERAL FUND

**DEPARTMENT:** LIBRARY

**DIVISION / ACTIVITY:** LIBRARY SERVICES – FUND 01-060

**LOCATION:**

7109 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5855

**HOURS OF OPERATION:**

Monday & Thursday	12:00 P.M. – 8:00 P.M.
Tuesday & Wednesday	10:00 A.M. – 6:00 P.M.
Friday & Saturday	9:00 A.M. – 5:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

The Watauga Public Library is committed to enriching the community through full access to informational, educational, cultural, recreational, and lifelong learning materials in a variety of formats. The Library anticipates and responds to the library needs of the community and offers a variety of programs and services in a professional, efficient, caring, and friendly manner.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Awarded Dollar General Literacy Grant (\$10,000) for Adult Literacy program;
- Awarded Dollar General Grant (\$3,000) for Summer Reading Program at Park Vista Townhomes.
- Awarded Praxair Grant (\$35,000) for first phase of RFID project and replacement of DVD cleaner;
- Awarded “Texas Reads!” Grant (\$3,000) for the “Watauga Reads!” program;
- Conducted 2<sup>nd</sup> annual Perennial Plant Exchange program and additional gardening programs;
- Conducted Summer 2011 Library Customer Service Survey;
- Conducted WizArt Classes for children;
- Created a “Mind Your Own Business” on-going display to highlight new and frequently requested business related titles, including books, Books on CD and DVDs;
- Established GED classes in cooperation with FWISD;
- Expanded the after Library regular hours Tuesday Night free classes to include a Citizenship Class, ESL writing composition, Word, and Excel classes. These join the Basic computer class, Job Search Computer Skills, and Conversational ESL classes.
- Presented 2<sup>nd</sup> annual Accessibility Fair, “Everybody’s Library”;
- Presented 2<sup>nd</sup> annual Quilt Show;
- Presented 3rd Annual Art Show by Watauga Middle School;
- Presented 5th Annual Costume Creation Workshop;
- Presented 9<sup>th</sup> Annual “Wake Up the Walls!” Community Art Show and Contest;
- Presented 1<sup>st</sup> Art Show by WizArt;
- Presented Bi-lingual (Spanish/English) Hour for school children;
- Received donations used for children’s books in memory of former Children’s Librarian Ann Martin (\$665);
- Scheduled three Genealogy programs for September 2011;
- Successful Teen Volunteer Program and Teen Advisory Board. Teens volunteered 224.35 hours from January 2011-May 2011.
- Supported outreach effort to Park Vista Townhomes After School Program;
- Submitted Grant proposal to Beal Foundation;

# GENERAL FUND

**DEPARTMENT:** LIBRARY

**DIVISION / ACTIVITY:** LIBRARY SERVICES – FUND 01-060

## **FY2012 GOALS/ OBJECTIVES:**

### **Collection**

- Select the best materials to meet the informational and recreational needs of users;
- Catalog and make these materials available quickly;
- Reshelve them promptly to maximize their use;
- Continually weed the collection to keep it up-to-date.

### **Programs/Publicity**

- Provide a variety of quality programs for children, adults, and families;
- Publicize these programs and other services through visits to local schools, and also via Library and City newsletters, the City website, appropriate social media, as well as other web sites, and in-house publications, brochures, and signage

## **MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- Request funds to complete the RFID (Radio Frequency Identification) project started via the Praxair Grant.
- The increase in Library usage can be seen in the statistics. Library staffing has not increased at a rate to effectively address this. Staffing needs to increase.
- Increase in funding needed to add downloadable audio & e-books. Patrons are requesting this service.
- Additional funds needed to support databases, such as Tutor.com, Overdrive, Small Business Reference Center, Auto Repair Reference Center, and others patrons request.

**DEPARTMENT: LIBRARY**  
**DIVISION / ACTIVITY: LIBRARY SERVICES - FUND 01-060**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$554,601	\$564,802	\$579,103	\$607,204	\$594,648	\$603,339
Supplies	\$128,170	\$126,033	\$125,234	\$133,175	\$133,150	\$134,175
Maintenance	\$11,895	\$10,604	\$9,628	\$10,700	\$10,700	\$10,700
Contractual/Sundry	\$56,530	\$55,442	\$58,372	\$63,230	\$61,250	\$72,073
Capital Outlay	\$0	\$0	\$0	\$0	\$13,606	\$75,000
<b>TOTAL</b>	<b>\$751,196</b>	<b>\$756,881</b>	<b>\$772,337</b>	<b>\$814,309</b>	<b>\$813,354</b>	<b>\$895,287</b>

<b>PERSONNEL</b>						
Library Director	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Director / Tech. Services	0.00	0.00	0.00	0.00	0.00	1.00
Librarian / Tech. Services	1.00	1.00	1.00	1.00	1.00	0.00
Librarian - Adult Services	1.00	1.00	1.00	1.00	1.00	1.00
Librarian - Youth Services	1.00	1.00	1.00	1.00	1.00	1.00
Librarian II - Reference	1.00	1.00	1.00	1.00	1.00	1.00
Library Asst. I - Youth Services	1.00	1.00	1.00	1.00	1.00	1.00
Library Asst. II - Circulation	1.00	1.00	1.00	1.00	1.00	1.00
Library Asst. II - Tech. Services	1.00	1.00	1.00	1.00	1.00	1.00
Library Asst. I (7 perm. part-time)	3.50	3.50	3.50	3.50	3.50	3.50
Temp. Help /Library Aide (4)	1.00	1.00	1.00	1.00	1.00	1.00
Part Time School Intern	0.25	0.25	0.25	0.25	0.25	0.25
<b>TOTAL</b>	<b>12.75</b>	<b>12.75</b>	<b>12.75</b>	<b>12.75</b>	<b>12.75</b>	<b>12.75</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Registered borrowers	17,850	18,000	17,900
Current holdings	85,474	85,500	85,487
Total library visits	160,683	120,000	140,340
ESL students enrolled	32	40	36
GED students enrolled	NA	25	23
Summer Reading Club participants	2,831	2,500	2,665
Volunteer hours	4,851	4,000	4,425

<i>Output/Workload</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Items circulated	490,265	370,000	430,132
Items added	9,833	7,500	8,666
Items withdrawn	4,688	4,500	4,594

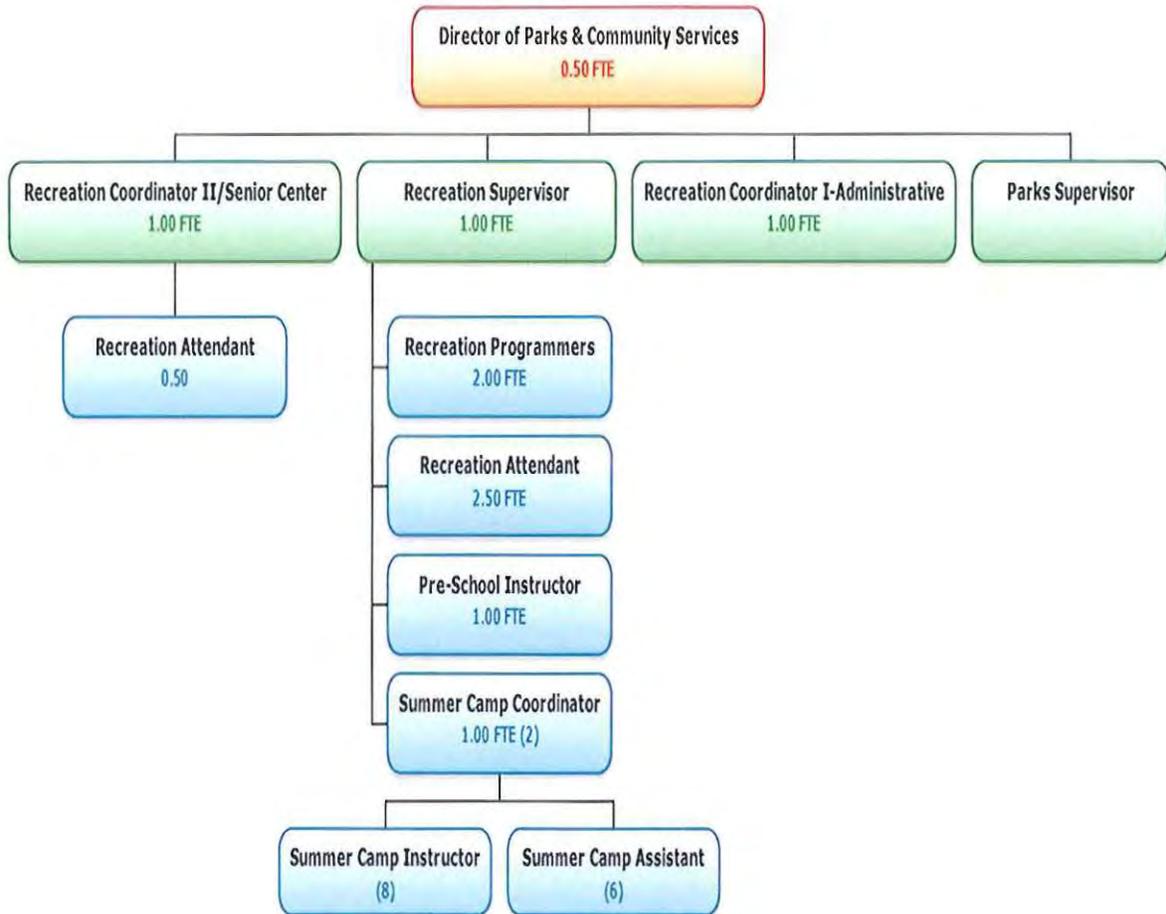
<i>Effectiveness Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Local income per capita	\$32.38	\$32.00	\$32.20
M & O percentage of city budget			
M & O budget per capita	\$31.72	\$34.62	\$38.10
Circ per capita	20	21	20
Collection turnover rate	5.7	5.8	5.7
Materials expenditure per capita	5.8	5.9	5.8
Reference transactions per capita	1.463	1.5	1.48
Program attendance per capita	1.058	1.07	1.08
Library visits per capita	6.604	6.7	6.65

<i>Effectiveness Measures / Outcomes</i>			
Annual library visits per capita	6.69	6.70	6.7
Annual library visits per registered borrower	9.0	9.03	9.02
Percentage of population who are registered borrower	73.366%	73.4%	73.39%

**DEPARTMENT: LIBRARY**  
**DIVISION / ACTIVITY: LIBRARY SERVICES - FUND 01-060**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Medical insurance	Personnel Services	01-060-41020	FB		\$14,386.00	Increased costs - 5%
Personnel salary	Personnel Services	Various	FB		(\$25,000.00)	Temp. PT & clerical adjustments
Publications	Supplies	01-060-52030	FB		\$1,000.00	Increased costs
Fort Worth contract	Contractual/Sundry	01-060-74031	FB		\$1,343.00	Increased costs
Dues & subscriptions	Contractual/Sundry	01-060-74070	FB		\$7,500.00	Tutor.com website
Overdrive subscription	Capital Outlay	01-060-85040	FB	\$25,000.00	\$10,000.00	
Radio Frequency Identification	Capital Outlay	01-060-85170	FB	\$50,000.00	\$5,700.00	
Personnel salary	Personnel Services	Various	UF		\$75,000.00	New positions - 2
Increase materials budget			UF		\$10,000.00	
<b>FUND 01 - LIBRARY TOTALS:</b>					<b>\$75,000.00</b>	<b>\$99,929.00</b>
<b>CERTIFICATE OBLIGATION FUNDING</b>					<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>					<b>\$75,000.00</b>	<b>\$14,929.00</b>
<b>UNFUNDED</b>					<b>\$0.00</b>	<b>\$85,000.00</b>

**RECREATION & COMMUNITY SERVICES  
FUND 01-070**



# GENERAL FUND

**DEPARTMENT:** RECREATION & COMMUNITY SERVICES

**DIVISION / ACTIVITY:** RECREATION & COMMUNITY SERVICES – FUND 01-070

**LOCATION:**

7901 Indian Springs Road  
Watauga, Texas 76148  
Phone Number: 817-514-5803

**HOURS OF OPERATION:**

Monday – Friday 6:00 A.M. – 9:00 P.M.  
Saturday 8:00 A.M. – 5:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

To enrich the lives of Watauga citizens through the responsible administration of our resources with the goal of quality customer service, recreational opportunities and community interaction. Our vision is to enhance the quality of life, awareness of services and the public perception as it relates to our residents from a recreational and community services standpoint.

- Health and Fitness programs for Senior Adults, Youth and Adults
- Daily Meals provided for Senior Adults
- Youth and adult athletic programs
- Fine Art programs
- Summer Camps
- Special events

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

The Recreation Department has had numerous accomplishments in 2010/11:

- Increase number of participants in the FitPass program, averaging 49 daily
- Introduction of “Taste of Watauga” at annual Watauga Fest
- 8% increase in number of athletic teams registered
- 5% increase in performing arts students
- Several track and field participants making it to the “State Games of Texas”

**FY2012 GOALS/ OBJECTIVES:**

Some Goals and Objectives for the 2011/12 year will include:

- Establish a quarterly in-house survey
- Promote interaction with both KISD and BISD to increase participation levels
- Consider through staff and Council increasing member and usage fees
- Increasing number of youth athletic teams by 10
- Obtaining the grant funding from the Baylor “Healthy Community Challenge”

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- Cardio and Weight Equipment
- Gymnasium Divider
- Paging system

**DEPARTMENT: RECREATION & COMMUNITY SERVICES**  
**DIVISION / ACTIVITY: RECREATION & COMMUNITY SERVICES - FUND 01-070**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$418,986	\$419,138	\$430,730	\$447,819	\$454,649	\$470,806
Supplies	\$32,247	\$26,231	\$31,185	\$47,625	\$44,770	\$41,625
Maintenance	\$6,579	\$10,829	\$3,830	\$4,750	\$4,250	\$4,750
Contractual/Sundry	\$110,160	\$98,770	\$104,973	\$104,500	\$102,600	\$111,180
Capital Outlay	\$0	\$8,328	\$0	\$0	\$0	\$60,000
<b>TOTAL</b>	<b>\$567,972</b>	<b>\$563,296</b>	<b>\$570,718</b>	<b>\$604,694</b>	<b>\$606,269</b>	<b>\$688,361</b>

<b>PERSONNEL</b>						
Rec & Comm Service Director	0.50	0.50	0.50	0.50	0.50	0.50
Recreation Programmer	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator II	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator III	1.00	1.00	1.00	1.00	1.00	1.00
Perm. Part-time Rec Attendant (6)	3.00	3.00	3.00	3.00	3.00	3.00
Pre-school Instructors (2 Temp.)	1.00	1.00	1.00	1.00	1.00	1.00
Summer Rec Coordinator (2-T/S)	0.25	0.25	0.25	0.25	0.25	0.25
Summer Rec Instructors (8-T/S)	0.50	0.50	0.50	0.50	0.50	0.50
Summer Rec Assts. (6-T/S)	0.25	0.25	0.25	0.25	0.25	0.25
<b>TOTAL</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>

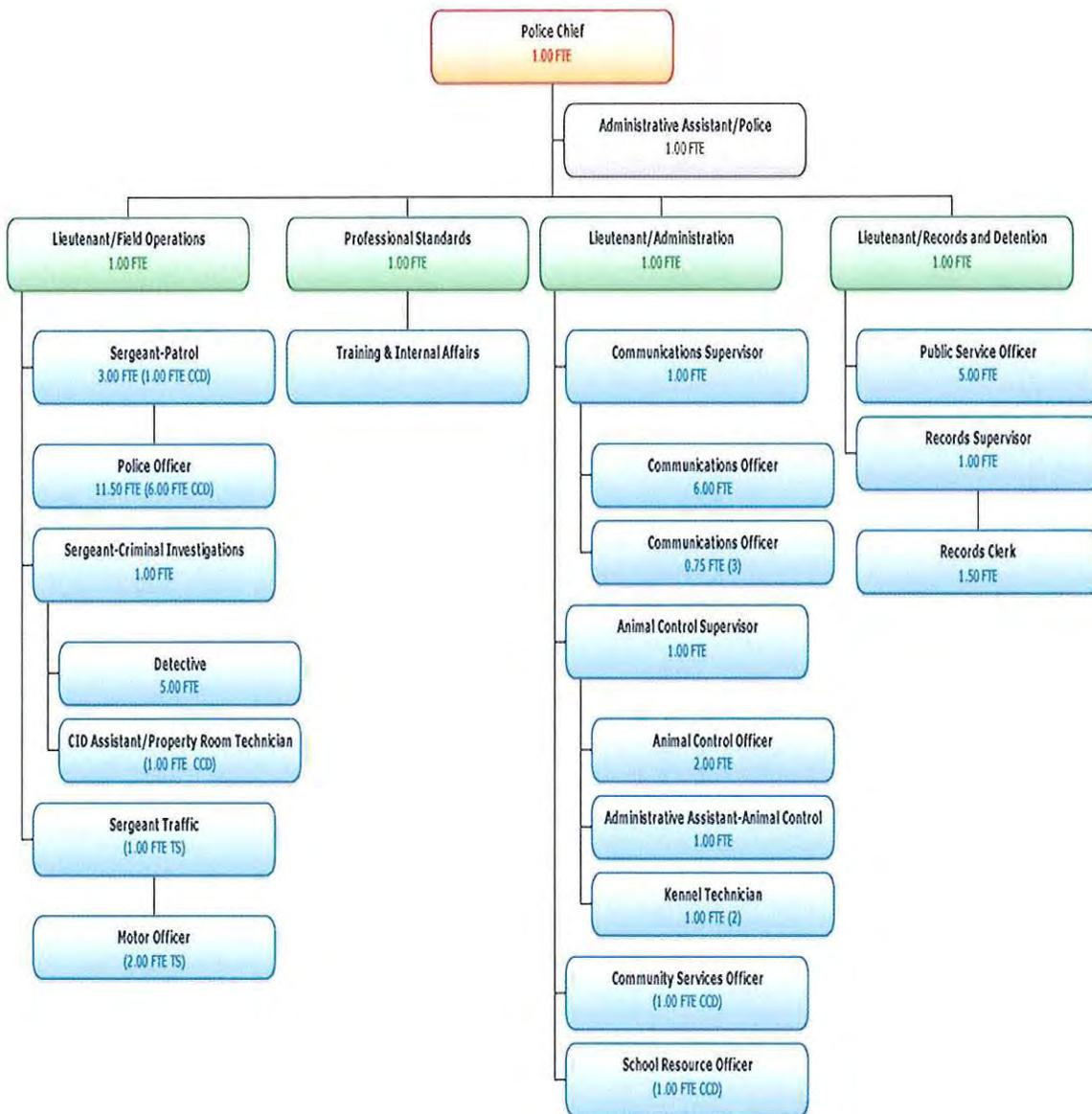
**PERFORMANCE MEASURES / SERVICE LEVELS**

<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of health and fitness programs	11	12	15
Number of fine arts programs	5	7	10
Number of athletic teams	37	88	92
<i>Output / Workload</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of new memberships processed	900	700	800
<i>Efficiency Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O budget per capita	\$23.44	\$25.80	\$29.30
M & O budget percentage of city budget			
<i>Effectiveness Measures / Outcomes</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Percent of attendance increase in classes, programs, and leagues	5%	8%	10%
Number of active members	2,800	5,388	6,000

**DEPARTMENT: RECREATION & COMMUNITY SERVICES**  
**DIVISION / ACTIVITY: RECREATION & COMMUNITY SERVICES - FUND 01-070**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Cardio equipment	Capital Outlay	01-070-85170	FB	\$25,000.00		New pieces (5)
Gym partition	Capital Outlay	01-070-85170	FB	\$20,000.00		New addition to gym
Community center maintenance	Maintenance	01-070-63300	FB		\$500.00	Upgrade repairs
Foster Village maintenance	Maintenance	01-070-63331	FB		(\$500.00)	Decrease
Contractual services	Contractual/Sundry	01-070-74790	FB		\$500.00	Increased costs
Paging/sound system	Capital Outlay	01-070-85170	FB	\$15,000.00		
Medical insurance	Personnel Services	01-070-41020	FB		\$1,007.00	Increased costs - 5%
Weight equipment replacements			UF	\$85,000.00		
Senior center - new bldg.			UF	\$700,000.00		
<b>FUND 01 - RECREATION TOTALS:</b>				<b>\$845,000.00</b>	<b>\$1,507.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$60,000.00</b>	<b>\$1,507.00</b>	
<b>UNFUNDED</b>				<b>\$785,000.00</b>	<b>\$0.00</b>	

# WATAUGA POLICE DEPARTMENT FUND 01-080



# GENERAL FUND

**DEPARTMENT:** POLICE

**DIVISION / ACTIVITY:** POLICE DIVISION – FUND 01-080

**LOCATION:**

7101 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5870

**HOURS OF OPERATION:**

24 hours / 365 days

**MISSION / PROGRAMS / SERVICES:**

The mission of the Watauga Police Department is to provide the highest quality police services while safeguarding individual liberties and building impartial community relationships.

- Our mandate is to reduce both crime and the fear of crime through training, technology and the implementation of the most modern and progressive resources available.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Maintained the quality of service expected by the citizens served.
- Responded to calls for service in a timely manner – Priority 1 & 2 had response times of less than 7 minutes.
- No new programs were added in this budget year due to the overall economic down turn.

**FY2012 GOALS/ OBJECTIVES:**

- Maintain and improve in our mission.
- Achieve full staffing while operating in an efficient manner.
- Continue to assess staffing, deployment and programs to determine the benefit and service provided to our citizens while also providing a good quality of life at the workplace for our employees.
- Evaluate new trends, ideas and programs for implementation to continue the growth and development of quality and useful services.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

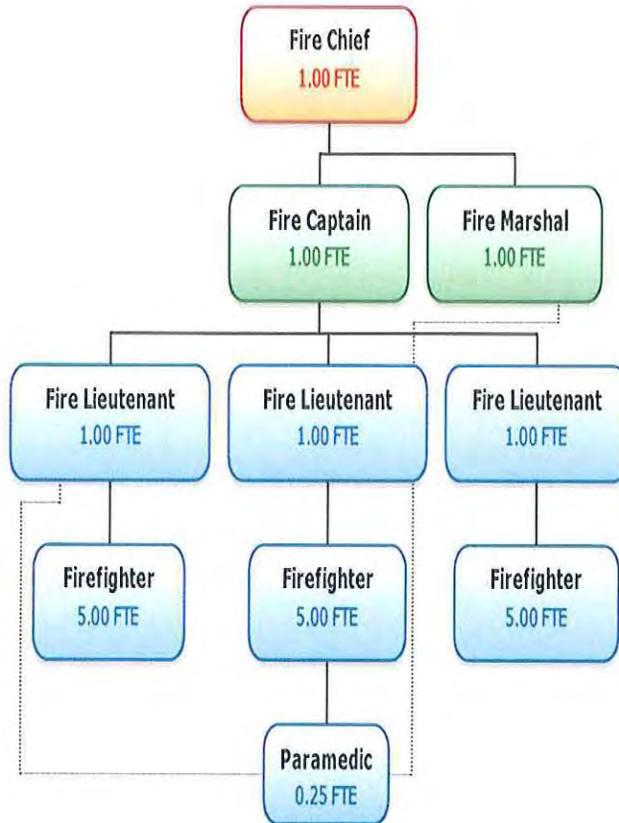
- While making every effort to provide our citizens the quality of service and care they demand and deserve, we are requesting additional funds to fully staff the department. A fully staffed department will ensure that demands can be adequately fulfilled.

DEPARTMENT: POLICE						
DIVISION / ACTIVITY: POLICE DIVISION - FUND 01-080						
EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATED	2011-12 BUDGET
Personnel	\$2,680,995	\$2,927,838	\$3,002,364	\$3,045,938	\$3,308,450	\$3,020,078
Supplies	\$13,522	\$27,929	\$28,443	\$37,500	\$34,000	\$37,400
Maintenance	\$901	\$1,194	\$0	\$1,300	\$500	\$1,300
Contractual/Sundry	\$8,926	\$1,418	\$1,682	\$1,750	\$2,900	\$5,150
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$10,000
<b>TOTAL</b>	<b>\$2,704,344</b>	<b>\$2,958,379</b>	<b>\$3,032,489</b>	<b>\$3,086,488</b>	<b>\$3,345,850</b>	<b>\$3,073,928</b>
<b>PERSONNEL</b>						
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00	2.00	2.00
Lieutenant / Warrant Officer	0.00	0.00	0.00	0.00	0.00	1.00
Warrant Officer	0.83	1.00	1.00	1.00	1.00	0.00
Sergeant	4.00	4.00	5.00	5.00	5.00	4.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Training Coordinator - Officer	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer	12.00	12.00	12.00	12.00	12.00	11.00
Detective	5.00	5.00	5.00	5.00	5.00	5.00
Jailer	4.00	4.00	4.00	5.00	5.00	5.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Asst. Animal Control	1.50	1.50	1.50	1.50	1.00	1.00
Records Data Entry Clerk	1.50	1.50	1.50	1.50	1.50	1.50
Communications/Dispatcher	6.00	6.00	6.00	6.00	6.00	6.00
School Crossing Guards (14)	2.00	2.00	2.00	2.00	2.00	2.00
Dispatcher (PT/Temporary)	0.75	0.75	0.75	0.75	0.75	0.75
Kennel Technician (2 Part-time)	0.50	1.00	1.00	1.00	1.00	1.00
Evidence Clerk (Part-time)	0.00	0.00	0.00	0.00	0.50	0.00
Police Officer (PT/Temporary)	0.50	0.50	0.00	0.00	0.00	0.50
<b>TOTAL</b>	<b>48.58</b>	<b>49.25</b>	<b>49.75</b>	<b>50.75</b>	<b>50.75</b>	<b>48.75</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<i>Input / Demand</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Total calls for service - priority one				3,700	3,700	3,712
Total calls for service - priority two				1,408	1,400	1,596
Total calls for service - priority three				3,572	3,600	11,083
Uniform crime reporting incidents - violent				111	110	88
Uniform crime reporting incidents - property				473	475	547
Traffic collisions - non injury				60	60	85
Traffic collisions - injury				56	55	43
Traffic collisions - fatality				1	1	1
<b>Number of Sworn Officers</b>				<b>37</b>	<b>37</b>	<b>37</b>
<i>Efficiency Measures / Impact</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O budget per capita				\$123.78	\$136.57	\$125.47
M & O budget percentage of city budget						
Number of sworn officers per 1000				1.51	1.51	1.52
<i>Effectiveness Measures / Outcomes</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Response time - calls for service - priority one (minutes)				6	6	6
Response time - calls for service - priority two (minutes)				7	7	7
Response time - calls for service - priority three (minutes)				8	8	18
Municipal citations issued				10,817	10,500	7,270
DWI enforcement arrests				16	16	16
Animal Control - animals confined				1,057	1,100	1,300
Animal Control - animal licenses issued				986	975	1,000

**DEPARTMENT: POLICE**  
**DIVISION / ACTIVITY: POLICE DIVISION - FUND 01-080**

Description	Category	Budget	funding	one time	on-going	EXPLANATION
Furnace - animal shelter	Capital Outlay	07-080-88200	CO	\$20,000.00		Resurface
Vehicles parts/supplies	Supplies	01-080-52050	FB		(\$500.00)	Moved to CCD
Medical insurance	Personnel Services	01-080-41020	FB		\$19,207.00	Increased costs - 5%
Communications	Contractual/Sundry	01-080-74010	FB		\$1,500.00	Increased usage
Dues/subscriptions	Contractual/Sundry	01-080-74070	FB		\$400.00	Increased costs
Training	Contractual/Sundry	01-080-74100	FB		\$1,500.00	Increased needs/costs
Animal control supplies	Supplies	01-080-52150	FB		\$1,500.00	Increased costs
Bike Patrol Program	Capital Outlay	01-080-85170	FB		\$10,000.00	New Program
Vehicles fuels/lubricants	Supplies	01-080-52060	FB		(\$1,100.00)	Moved to CCD
<b>FUND 01 - POLICE TOTALS:</b>				<b>\$20,000.00</b>	<b>\$32,507.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$20,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$32,507.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**WATAUGA FIRE DEPARTMENT  
FUND 01-085**



# GENERAL FUND

**DEPARTMENT:** FIRE / EMS

**DIVISION / ACTIVITY:** FIRE / EMS – FUND 01-085

**LOCATION:**

5909 Hightower  
Watauga, Texas 76148  
Phone Number: 817-514-5897

**HOURS OF OPERATION:**

24 hours

**MISSION / PROGRAMS / SERVICES:**

The mission of the Watauga Fire Department is to safeguard the lives and property and to enhance the quality of life of any person that resides in, works in, or visits the City of Watauga through a commitment to service with Pride, Respect, Teamwork and Safety.

- Offers a juvenile fire starter intervention program, numerous fire prevention programs, emergency management programs and information.
- Provides emergency suppression and emergency medical response, vehicle unlock assistance, assistance with the installation and maintenance of smoke detectors, community education and support of community sponsored events.
- Provides a variety of specialized response personnel through a corporative agreement with other Northeast Tarrant County Cities.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Opened a new 14,00 square feet facility.
- Provided equipment and personnel to assist in combatting disastrous West-Texas wildfires.
- Transitioned from a 400MHz VHF radio system into an 800MHz UHF system.

**FY2012 GOALS/ OBJECTIVES:**

- Improve emergency response and level of service through the acquisition of new equipment.
- Increase community education and out-reach programs.
- Enrich personnel training experiences.
- Accelerate officer development.
- Maintain staffing at levels in accordance with NFPA and NIST recommendation.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- Increase in regulatory and certification fees.
- Increase in medication and medical supply cost.
- An increased reliance on science and technology.
- Protective Clothing approaching its mandatory replacement age.

**DEPARTMENT: FIRE / EMS**  
**DIVISION / ACTIVITY: FIRE / EMS - FUND 01-085**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$1,301,332	\$1,361,702	\$1,573,079	\$1,636,482	\$1,692,774	\$1,689,509
Supplies	\$100,488	\$71,085	\$76,036	\$87,450	\$87,450	\$100,450
Maintenance	\$25,221	\$22,923	\$24,583	\$26,552	\$26,497	\$25,647
Contractual/Sundry	\$51,940	\$56,483	\$54,605	\$64,270	\$63,370	\$80,364
Capital Outlay	\$0	\$28,267	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,478,981</b>	<b>\$1,540,460</b>	<b>\$1,728,303</b>	<b>\$1,814,754</b>	<b>\$1,870,091</b>	<b>\$1,895,970</b>

<b>PERSONNEL</b>						
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	3.00	3.00	3.00	3.00
Paramedic / Firefighter	12.00	12.00	12.00	12.00	12.00	13.00
EMT / Firefighter	3.00	3.00	3.00	3.00	3.00	1.00
Fire Recruit	0.00	0.00	0.00	0.00	0.00	1.00
Paramedic (Part-time)	1.00	1.00	1.00	1.00	1.00	0.14
<b>TOTAL</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>21.14</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

<b>Input / Demand</b>	<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Full-time personnel	21	21	21
Part-time personnel	1	1	1
Volunteer personnel	1	1	1
Total calls for service:	1,697	1,816	2,109
--Fire calls	705	749	1048
--Emergency medical service calls	992	1,067	1,142

<b>Output/Workload</b>	<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Ambulance transports	780	870	880
Mutual aid given	28	23	25
Mutual aid received	138	141	144
Fire inspections	60	79	103

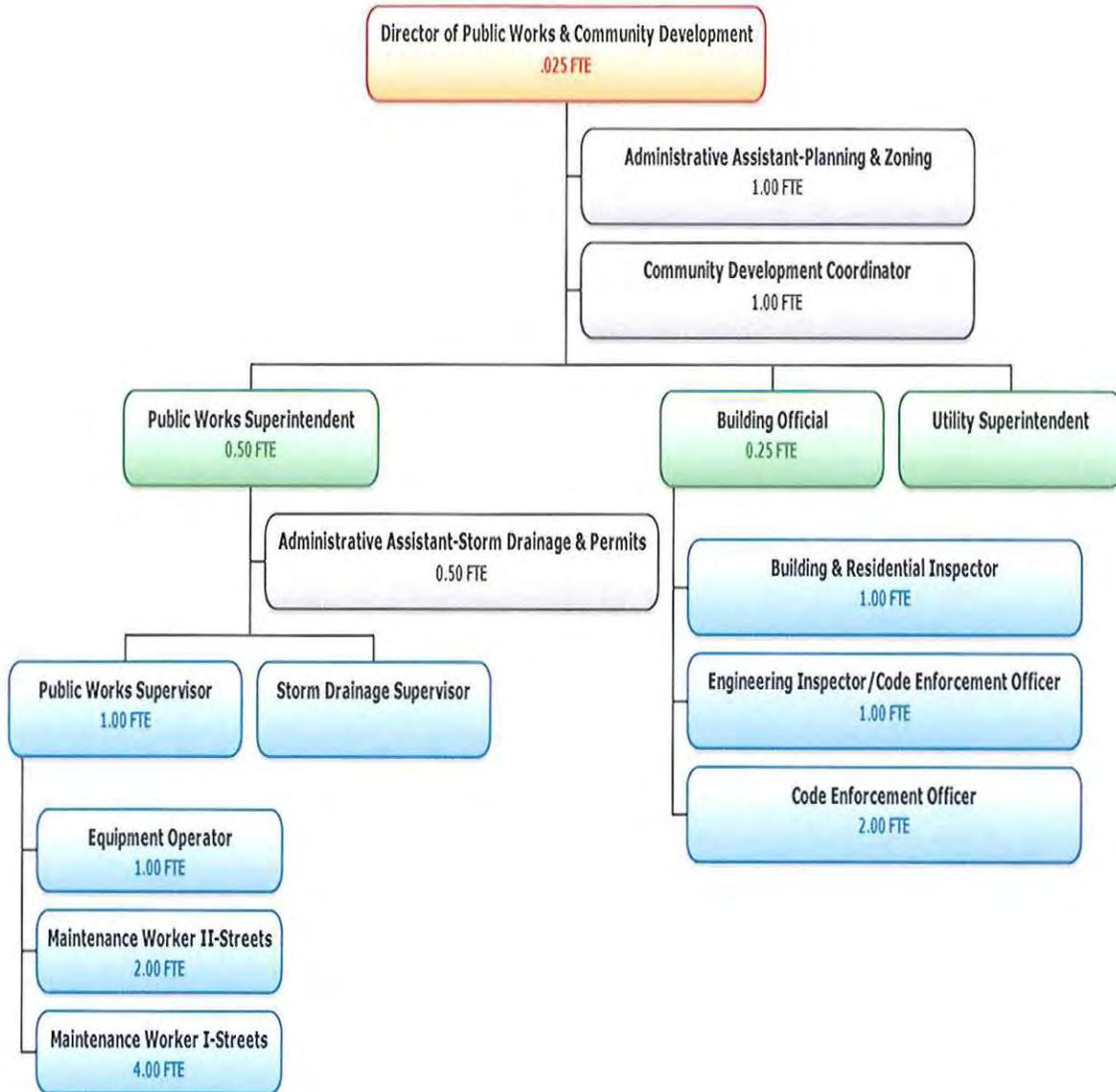
<b>Efficiency Measures / Impact</b>	<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O budget per capita	\$70.98	\$76.80	\$77.71
M & O budget percentage of city budget			

<b>Effectiveness Measures / Outcomes</b>	<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Fire emergency average response time (minutes)	4.	4.2	4.4
EMS emergency average response time (minutes)	3.1	3.7	3.6
Insurance Service Organization Rating	5	5	3

**DEPARTMENT: FIRE / EMS**  
**DIVISION / ACTIVITY: FIRE / EMS - FUND 01-085**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Vehicle - fire truck (quint)	Capital Outlay	07-085-85130	CO	\$800,000.00		
Vehicle - command	Capital Outlay	07-085-85130	CO	\$30,000.00		Crew cab pickup
Vehicle - ambulance	Capital Outlay	07-085-85130	CO	\$150,000.00		
Radios (8000mhz)	Capital Outlay	07-085-85170	CO/FB	\$133,200.00	\$6,400.00	
Cardiac monitors (2)	Capital Outlay	07-085-85170	CO/FB	\$70,000.00	\$2,000.00	
Medical insurance	Personnel Services	01-085-41020	FB		\$3,717.00	Increased costs - 5%
Office supplies	Supplies	01-085-52010	FB		\$200.00	Increased costs
Minor tools	Supplies	01-085-52070	FB		\$9,000.00	Increased needs
Janitorial supplies	Supplies	01-085-52080	FB		\$300.00	Larger facility
Medical supplies	Supplies	01-085-52081	FB		\$2,000.00	Increased costs
Medications	Supplies	01-085-52280	FB		\$1,500.00	Increased costs
Radio maintenance	Maintenance	01-085-63050	FB		(\$800.00)	Decreased
Software maintenance	Maintenance	01-085-63510	FB		(\$105.00)	Decreased
Communications	Contractual/Sundry	01-085-74010	FB		\$1,100.00	Increased services
Training	Contractual/Sundry	01-085-74100	FB		\$6,000.00	Increased costs/needs
Emergency management	Contractual/Sundry	01-085-74111	FB		\$7,000.00	Increased
Permit fees	Contractual/Sundry	01-085-74900	FB		(\$770.00)	Due every 2 yrs (off yr)
State certifications	Contractual/Sundry	01-085-75100	FB		\$700.00	Increased costs
Compliance testing	Contractual/Sundry	01-085-75250	FB		\$500.00	Increased costs
Medical control	Contractual/Sundry	01-085-75500	FB		\$1,564.00	Increased costs
<b>FUND 01 - FIRE TOTALS:</b>				<b>\$1,183,200.00</b>	<b>\$40,306.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$1,183,200.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$40,306.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**PUBLIC WORKS DEPARTMENT  
FUND 01-090**



# GENERAL FUND

**DEPARTMENT:** PUBLIC WORKS

**DIVISION / ACTIVITY:** PUBLIC WORKS – FUND 01-090

**LOCATION:**

7800 Virgil Anthony Sr. Blvd.  
Watauga, Texas 76148  
Phone Number: 817-514-5806

**HOURS OF OPERATION:**

Monday – Friday      8:00 A.M. – 5:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

- To maintain our city streets in a timely, efficient, and cost effective manner.
- Public Works consists of several different sections, which includes streets, code enforcement, engineering and inspections.
- Code Enforcement Personnel will ensure the Code of Ordinances are followed.
- Engineering will ensure that all plans submitted meet our city specification through plan review and field inspections.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Public Works has maintained 88 miles of roads, the city sidewalks, signs and traffic signals to an acceptable manner.
- City staff updated our street inventory list in February of 2011. The new list shows the current number of streets and their condition.
- Code enforcement and building inspections have maintained a high level of code compliance with our citizens through education and ordinance notification.
- Engineering has assured construction of all capital projects and that they meet city specifications.
- The New Watauga (stand-alone) Fire Station was completed and put into operation in June of 2011.
- Phase II of the CDBG, Perdido Drive (reconstruction project) will be completed this budget year.
- Rosalyn Drive was overlaid from Whitley Road to Barry Drive by city staff.
- 1,741 LF of curb and gutter was replaced this budget year.
- No funds were budgeted for capital project street overlays or new sidewalk construction.

**FY2012 GOALS/ OBJECTIVES:**

- The Public Works Department will strive to maintain a high level of service to all our citizens and maintain the 88 miles of roads and signage to a cost-effective manner.
- Code and Engineering will make sure all codes are followed and the city specifications are met.
- Public Works will continue to repair our streets and sidewalks and all other maintenance projects within the new budget guidelines.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

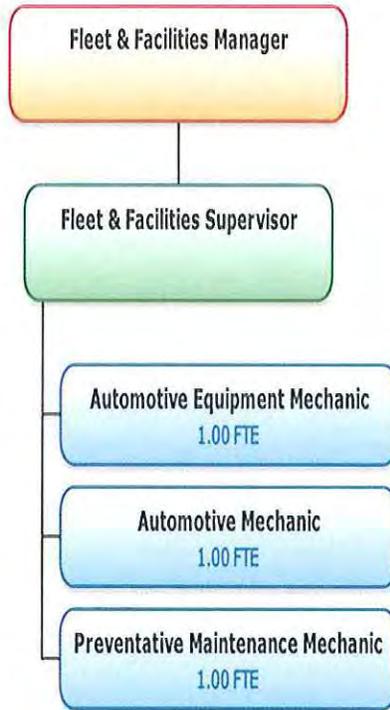
- Compliance will maintain a level of good streets and should reduce the level of poor streets to fair or good.
- Code compliance will reduce many unsightly areas and improve the general cosmetics of our city.
- All work will be performed while remaining within the current budget.

<b>DEPARTMENT: PUBLIC WORKS</b>						
<b>DIVISION / ACTIVITY: PUBLIC WORKS - FUND 01-090</b>						
<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$612,760	\$622,987	\$664,017	\$703,208	\$710,163	\$782,097
Supplies	\$50,916	\$39,450	\$39,803	\$63,150	\$63,150	\$69,025
Maintenance	\$32,578	\$35,686	\$22,186	\$26,780	\$26,780	\$39,780
Contractual/Sundry	\$24,989	\$25,978	\$15,389	\$32,810	\$32,150	\$40,200
Capital Outlay	\$209	\$20,639	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$721,452</b>	<b>\$744,740</b>	<b>\$741,395</b>	<b>\$825,948</b>	<b>\$832,243</b>	<b>\$931,102</b>
<b>PERSONNEL</b>						
PW & Comm. Dev. Director	0.25	0.25	0.25	0.25	0.25	0.25
Building Official	0.00	0.00	0.00	0.00	0.00	0.25
Inspection Foreman	0.25	0.25	0.25	0.25	0.25	0.00
PW Superintendent	0.50	0.50	0.50	0.50	0.50	0.50
PW Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer/Engineer	0.00	0.00	0.00	0.00	0.00	1.00
Code Enforcement Officer	3.00	3.00	3.00	3.25	3.25	2.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I / Streets	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Worker II / Streets	2.00	2.00	2.00	2.00	2.00	2.00
Plan / Zoning Admin. Asst.	1.00	1.00	1.00	1.00	1.00	1.00
Storm Drain / Permit Admin. Asst.	0.50	0.50	0.50	0.50	0.50	0.50
Comm. Development Coordinator	0.00	0.00	0.00	0.00	0.00	1.00
<b>TOTAL</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>14.75</b>	<b>14.75</b>	<b>15.50</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<b>Input / Demand</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Capital Improvement Street Overlays				9 streets	0	7 streets
Linear feet of curb and gutter replacement or repair				8,341	1,641	7,000
<b>Output/ Workload</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Miles of right-of-ways maintained				19	19	19
Number of lane miles maintained				88	88	88
Miles of curb and gutter maintained				176	176	176
<b>Efficiency Measures / Impact</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O percentage of city budget						
M & O budget per capita				\$30.45	\$35.42	\$39.63
<b>Effectiveness Measures / Outcomes</b>				<b>Actual 09-10</b>	<b>Estimates 10-11</b>	<b>Budget 11-12</b>
Percent of right-of-ways maintained city-wide				100%	100%	100%
Percent of sidewalks repaired within 7 days of complaint				98%	98%	98%
Percent of sidewalks repaired within 30 days of annual inspection				100%	100%	100%
Percent of potholes repaired within 3 days of complaint				100%	100%	100%
Number of miles of roads in GOOD condition				70	71	76
Number of miles of roads in AVERAGE condition				16	15	10
Number of miles of roads in POOR condition				2	2	2

**DEPARTMENT: PUBLIC WORKS**  
**DIVISION / ACTIVITY: PUBLIC WORKS - FUND 01-090**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Tandem dump truck	Capital Outlay	07-090-85140	CO	\$80,000.00		
Vehicle - F350 crew cab	Capital Outlay	07-090-85130	CO	\$35,000.00		
Asphalt paver	Capital Outlay	07-090-85140	CO	\$250,000.00		
Radios (88mhz)	Capital Outlay	07-090-85160	CO	\$60,000.00		
Vehicle - 4x4 pickup (6)	Capital Outlay	07-090-85130	CO	\$132,000.00		
Fuel tanks barrier	Capital Outlay	07-090-85740	CO	\$60,000.00		
Front end loader	Capital Outlay	07-090-85140	CO	\$77,000.00		
Personnel salary	Personnel Services	Various	FB		\$47,743.00	Reclass economic dev.
Medical insurance	Personnel Services	01-090-41020	FB		\$9,162.00	Increased costs/reclass
Vehicle fuels/lubricants	Supplies	01-090-52060	FB		\$5,875.00	Increased costs - 5%
Sign maintenance	Maintenance	01-090-63230	FB		\$5,000.00	Increased costs
Traffic signage	Maintenance	01-090-63460	FB		\$8,000.00	Increased costs
Travel	Contractual/Sundry	01-090-74060	FB		\$200.00	Increased
Training	Contractual/Sundry	01-090-74100	FB		\$2,500.00	Increased costs/needs
Printing & binding	Contractual/Sundry	01-090-74190	FB		\$2,000.00	Increased costs
Engineering services	Contractual/Sundry	01-090-74250	FB		\$5,000.00	Increased costs/needs
Yard Mowing	Contractual/Sundry	01-090-74981	FB		(\$1,650.00)	Moved to 01-020
DOT drug testing	Contractual/Sundry	01-090-74410	FB		(\$660.00)	Funded in dept. 011
<b>FUND 01 - PUBLIC WORKS TOTALS:</b>				<b>\$694,000.00</b>	<b>\$83,170.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$694,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$83,170.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**FLEET DEPARTMENT  
FUND 01-097**



# GENERAL FUND

**DEPARTMENT:** PUBLIC WORKS

**DIVISION / ACTIVITY:** FLEET SERVICES – FUND 01-097

**LOCATION:**

7800 Virgil Anthony Sr. Blvd.  
Watauga, Texas 76148  
Phone Number: 817-514-5844

**HOURS OF OPERATION:**

Monday – Friday      7:00 A.M. – 4:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

- To properly maintain and ensure the correct usage of the city's investment in vehicles and equipment.
- To provide corrective maintenance, facilitate needed repairs, train city personnel on equipment safety, and coordinate vehicle damage claims.
- Fleet Services strives to provide excellent service and maintenance to all vehicles and equipment. This includes over 240 pieces of equipment.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- All fleet mechanics were ASE and EVT certified in fire apparatus and ambulance.
- Maintained all equipment resulting in 0% down time for equipment.
- Converted the fire brush truck into a utility service truck.

**FY2012 GOALS/ OBJECTIVES:**

- Implement a standardized replacement program for all city owned vehicles and equipment.
- Expand staff EVT and ASE certifications to the next level of the certification programs.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- It has become increasing difficult to diagnose maintenance issues. Fleet needs updated diagnostic equipment to perform diagnostics more efficiently and effectively.
- A larger fleet shop has become a critical need in order to perform maintenance and service to all City equipment effectively.
- There is a critical need to cover the apron located at the north side of the fleet shop.
- Monitor fuel and oil costs as they will have a major impact of the city's fleet budget.

**DEPARTMENT: PUBLIC WORKS**  
**DIVISION / ACTIVITY: FLEET SERVICES - FUND 01-097**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$121,973	\$154,786	\$185,348	\$168,362	\$167,147	\$132,422
Supplies	\$52,409	\$32,922	\$22,239	\$13,200	\$14,600	\$28,044
Maintenance	\$2,948	\$1,385	\$1,664	\$3,200	\$3,200	\$3,000
Contractual/Sundry	\$7,223	\$5,856	\$6,746	\$7,200	\$6,789	\$12,060
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$15,500
<b>TOTAL</b>	<b>\$184,553</b>	<b>\$194,949</b>	<b>\$215,997</b>	<b>\$191,962</b>	<b>\$191,736</b>	<b>\$191,026</b>

<b>PERSONNEL</b>						
Auto & Equipment Mechanic	0.00	0.00	0.00	0.00	0.00	1.00
Building Tech	0.00	0.00	0.00	0.00	1.00	0.00
Auto Mechanic	3.00	4.00	5.00	5.00	3.00	2.00
<b>TOTAL</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>3.00</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Work orders completed	1,484	1,375	1,400
Gallons of fuel dispensed	51,965	42,000	50,000

<i>Output / Workload</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of preventative maintenance inspections per month	38	38	38
Number of vehicles and equipment maintained	240	240	241
Recycling oil & filters program	700	800	800
Training classes attended	6	15	20

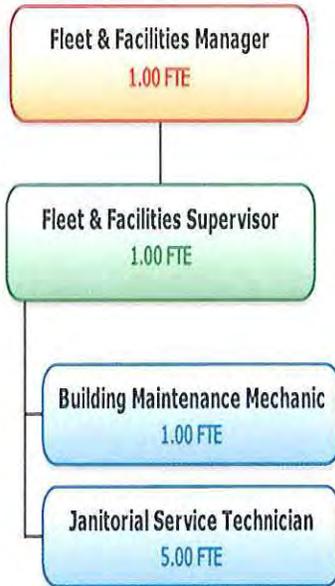
<i>Efficiency Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O percentage of city budget			
M & O budget per capita	\$8.87	\$8.16	\$8.13

<i>Effectiveness Measures / Outcomes</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Automotive Service Excellence (ASE) certifications	8	11	24
Emergency Vehicle Technician (EVT) certifications	3	6	12
DOT certifications	1	3	6
Percent of auto repairs performed by in-house staff	95%	98%	98%
Percent of auto repairs outsourced	2%	2%	2%
Average fleet availability	98%	98%	98%
Average fleet down-time waiting for parts delivery	2%	2%	2%

**DEPARTMENT: PUBLIC WORKS**  
**DIVISION / ACTIVITY: FLEET SERVICES - FUND 01-097**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
New vehicle lift	Capital Outlay	07-097-85170	CO	\$8,500.00		Replace existing lift
Shop air compressor	Capital Outlay	07-097-85170	CO	\$6,000.00		
Diagnostic/misc shop tools	Capital Outlay	01-097-85170	FB	\$15,500.00		
Personnel salary	Personnel Services	Various	FB		(\$46,926.00)	Reclass Bldg. Tech position to 098
Medical insurance	Personnel Services	01-097-41020	FB		\$805.00	Increased costs - 5%
Office supplies	Supplies	01-097-52010	FB		\$300.00	Increased costs
Wearing apparel	Supplies	01-097-52040	FB		\$1,200.00	Increased costs/usage
Vehicle fuels/lubricants	Supplies	01-097-52060	FB		\$900.00	Increased costs
Minor tools	Supplies	01-097-52070	FB		\$8,944.00	Replacement needs
Equipment parts & supplies	Supplies	01-097-52210	FB		\$3,500.00	Increased costs
Radio maintenance	Maintenance	01-097-63050	FB		(\$200.00)	Decreased needs
Dues & subscriptions	Contractual/Sundry	01-097-74070	FB		\$1,500.00	Increased costs
Training	Contractual/Sundry	01-097-74100	FB		\$4,000.00	Increased needs/costs
DOT drug testing	Contractual/Sundry	01-097-74410	FB		(\$350.00)	Funded in dept. 011
Waste disposal	Contractual/Sundry	01-097-74991	FB		(\$300.00)	Increased recycle program
Toughbook laptop computer			UF	\$9,500.00		
<b>FUND 01 - FLEET SERVICES TOTALS:</b>				<b>\$39,500.00</b>	<b>(\$26,627.00)</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$14,500.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$15,500.00</b>	<b>(\$26,627.00)</b>	
<b>UNFUNDED</b>				<b>\$9,500.00</b>	<b>\$0.00</b>	

**FACILITIES DEPARTMENT  
FUND 01-098**



# GENERAL FUND

**DEPARTMENT:** PUBLIC WORKS

**DIVISION / ACTIVITY:** FACILITIES MAINTENANCE – FUND 01-098

**LOCATION:**

7800 Virgil Anthony Sr. Blvd.  
Watauga, Texas 76148  
Phone Number: 817-514-5844

**HOURS OF OPERATION:**

Monday – Friday 7:00 A.M. – 4:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

To provide citizens and staff with safe and accessible facilities. To maintain the city's investment in facility structures both interior and exterior and building equipment. Facilities Maintenance is a section of the Fleet & Facilities Department. It provides the maintenance and operation of all city owned facilities, buildings, and structures which totals over 101,000 square feet.

- This includes minor and major remodeling and construction when necessary.
- Provides an efficient and effective preventative maintenance program to maintain and upgrade city owned buildings to an acceptable condition compatible with city codes.
- Provides and maintains a pleasant and secure environment for all visitors and city employees in the buildings under city jurisdiction.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- Fabricated and built a 4<sup>th</sup> floor office space located at the Water Tower equaling 2,000 square feet of space.
- Provided new carpet for three floors at the Water Tower.
- Remodeled and expanded the Director of Public Works and Community Services' office located at the Water Tower.
- Remodeled and expanded the City Manager's office located at City Hall.
- Provided efficient maintenance and janitorial services to over 101,000 square feet of space owned by the City.

**FY2012 GOALS/ OBJECTIVES:**

- Provide a new roof for the Watauga Public Library
- Provide new carpet for the Watauga Public Library and the Watauga Community and Recreation Center.
- Provide new flooring at the Foster Village location.
- Restructure the service program currently in use at all city owned facilities.
- Increase the square footage maintained when fire station warranties expire, which will increase the total square footage by 14,000 square feet.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- It has become increasingly difficult to control costs in this department as costs increase. The Facilities Department will continue to look for ways to control these costs without affecting the quality of service provided.

**DEPARTMENT: PUBLIC WORKS**  
**DIVISION / ACTIVITY: FACILITIES MAINTENANCE - FUND 01-098**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$293,251	\$301,337	\$281,726	\$310,431	\$300,783	\$358,417
Supplies	\$15,838	\$23,347	\$26,648	\$27,814	\$27,820	\$28,250
Maintenance	\$48,440	\$64,593	\$51,494	\$59,300	\$59,300	\$100,300
Contractual/Sundry	\$312,538	\$323,137	\$301,142	\$315,150	\$282,450	\$283,400
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$670,067</b>	<b>\$712,414</b>	<b>\$661,010</b>	<b>\$712,695</b>	<b>\$670,353</b>	<b>\$770,367</b>

<b>PERSONNEL</b>						
Fleet / Facilities Manager	1.00	1.00	1.00	1.00	1.00	1.00
Fleet / Facilities Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Janitor	4.00	4.00	4.00	4.00	0.00	0.00
Janitorial Service Technician	1.00	1.00	1.00	1.00	5.00	5.00
Bldg. Maintenance Technician	0.00	0.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of facilities maintained	9	9	10
Tons of refrigeration	48	48	49

<i>Output / Workload</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Work orders processed	348	384	390
Special projects	1	2	3

<i>Efficiency Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O percentage of city budget			
M & O budget per capita	\$27.15	\$28.53	\$32.79

<i>Effectiveness Measures / Outcomes</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Percent of repairs done by in-house staff	99%	95%	97%
Percent of repairs done by contractors	1%	5%	3%
Percent of repairs completed within 24 hours of request	99%	99%	99%
Maintenance and janitorial cost per square foot	\$6.54	\$7.06	\$7.04

**DEPARTMENT: PUBLIC WORKS**

**DIVISION / ACTIVITY: FACILITIES MAINTENANCE - FUND 01-098**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	CHANGE EXPLANATION
Carpet/flooring replacement	Capital Outlay	07-098-85030	CO	\$200,000.00		library, rec center, water tower foster village
Vehicle - maintenance van	Capital Outlay	07-098-85130	CO	\$25,000.00		
Roof replacement - library	Capital Outlay	07-098-85030	CO	\$200,000.00		
Personnel	Personnel Services	Various	FB		\$46,926.00	Reclass Bldg. Tech from 097
Medical insurance	Personnel Services	01-098-41020	FB		\$14,234.00	Increased costs - 5%
Wearing apparel	Supplies	01-098-52040	FB		\$430.00	Increased costs/usage
Building maintenance	Maintenance	01-098-63240	FB		\$40,000.00	Increased costs/facilities
Parking lots	Maintenance	01-098-63430	FB		\$1,000.00	Increased costs
Special services	Contractual/Sundry	01-098-74040	FB		\$600.00	
Janitorial services	Contractual/Sundry	01-098-74081	FB		(\$3,000.00)	Doing more in-house
Training	Contractual/Sundry	01-098-74100	FB		\$650.00	Increased costs/needs
Electricity	Contractual/Sundry	01-098-74110	FB		(\$25,000.00)	Anticipated decreased costs
Street lighting	Contractual/Sundry	01-098-74150	FB		(\$5,000.00)	Anticipated decreased costs
Painting			UF	\$100,000.00		Rec center, water tower
Window tint			UF	\$5,000.00		Rec center
Tools			UF	\$10,000.00		
Fencing a/c units			UF	\$3,000.00		Rec center, foster village
Personnel			UF		\$35,000.00	New position - Bldg. Tech helper
Replacement of aging a/c units			UF		\$25,000.00	
<b>FUND 01 - FACILITIES TOTALS:</b>				<b>\$543,000.00</b>	<b>\$130,840.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING (FUND 07)</b>				<b>\$425,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$70,840.00</b>	
<b>UNFUNDED</b>				<b>\$118,000.00</b>	<b>\$60,000.00</b>	



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**GENERAL FUND**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>ADMINISTRATION - CITY MNGR AND CITY SECRETARY</b>									
<u>PERSONNEL SERVICES</u>									
01-010-40010	SUPERVISION	124,322	56,293	53,401	58,032	58,032	124,780	66,748	115.0%
01-010-40020	CLERICAL	86,898	59,492	54,088	56,410	56,410	35,360	(21,050)	-37.3%
01-010-40030	OPERATIONS	0	0	0	0	372	0	0	0.0%
01-010-40100	OVERTIME	396	119	74	300	300	300	0	0.0%
01-010-40200	TEMPORARY/PT TIME HELP	0	0	0	0	0	0	0	0.0%
01-010-40300	LONGEVITY	3,360	3,960	3,456	4,032	4,320	4,392	360	8.9%
01-010-40350	CAR ALLOWANCE	5,048	0	0	0	0	4,200	4,200	0.0%
01-010-41000	RETIREMENT	22,946	16,137	14,190	16,754	15,628	26,549	9,795	58.5%
01-010-41010	DEFERRED COMPENSATION	2,215	0	13	0	0	4,600	4,600	0.0%
01-010-41020	HOSPITAL & GROUP LIFE	22,790	14,747	17,041	19,135	18,670	18,024	(1,111)	-5.8%
01-010-41030	MEDICARE	3,174	1,788	1,586	1,718	1,780	2,370	652	38.0%
01-010-41050	VACATION/COMP TIME/RET/LONG	0	0	0	0	0	0	0	0.0%
<b>PERSONNEL SERVICES Total</b>		<b>271,150</b>	<b>152,535</b>	<b>143,849</b>	<b>166,381</b>	<b>155,512</b>	<b>220,575</b>	<b>64,194</b>	<b>41.0%</b>
<u>SUPPLIES</u>									
01-010-52010	OFFICE SUPPLIES	1023	1124	1018	1125	1125	1300	175	15.6%
01-010-52030	PUBLICATIONS	129	228	188	200	400	600	400	200.0%
<b>SUPPLIES Total</b>		<b>1152</b>	<b>1352</b>	<b>1206</b>	<b>1325</b>	<b>1525</b>	<b>1900</b>	<b>575</b>	<b>43.4%</b>
<u>MAINTENANCE</u>									
01-010-63020	OFFICE EQUIPMENT	136	0	0	0	0	0	0	0
<b>MAINTENANCE Total</b>		<b>136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>CONTRACTUAL/SUNDRY</u>									
01-010-74010	COMMUNICATIONS	1,110	115	-2	200	0	800	600	300.0%
01-010-74040	SPECIAL SERVICES	1,149	213	30	250	200	800	550	220.0%
01-010-74050	ADVERTISING	0	1,444	0	0	0	0	0	0.0%
01-010-74060	TRAVEL EXPENSE	6,494	231	417	1,000	1,000	5,000	4,000	400.0%
01-010-74070	DUES & SUBSCRIPTIONS	2,950	220	170	220	1,000	3,200	2,980	1354.5%
01-010-74100	TRAINING	2,416	1,426	887	1,200	500	5,500	4,300	358.3%
01-010-74190	PRINTING & BINDING	5,955	4,220	6,055	7,150	7,000	7,000	(150)	0.0%
01-010-74400	EMPLOYEE RELATIONS	0	286	1,085	400	0	0	(400)	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>20,074</b>	<b>8,155</b>	<b>8,642</b>	<b>10,420</b>	<b>9,700</b>	<b>22,300</b>	<b>11,880</b>	<b>114.0%</b>
<b>ADMINISTRATION Total</b>		<b>292,512</b>	<b>162,043</b>	<b>153,697</b>	<b>168,126</b>	<b>166,737</b>	<b>244,775</b>	<b>76,649</b>	<b>45.6%</b>
<b>HUMAN RESOURCES</b>									
<u>PERSONNEL SERVICES</u>									
01-011-40010	SUPERVISION	36,438	37,862	38,356	39,292	39,292	42,505	3,213	8.2%
01-011-40020	CLERICAL	28,770	29,823	32,168	32,573	32,573	37,440	4,867	14.9%
01-011-40300	LONGEVITY	72	252	216	432	432	648	216	50.0%
01-011-41000	RETIREMENT	7,101	8,456	9,184	10,157	9,257	10,477	320	3.2%
01-011-41020	HOSPITAL & GROUP LIFE	5,087	2,717	5,838	9,637	9,429	9,932	295	3.1%
01-011-41030	MEDICARE	935	979	1,060	1,052	1,043	1,169	117	11.1%
<b>PERSONNEL SERVICES Total</b>		<b>78,402</b>	<b>80,089</b>	<b>86,812</b>	<b>93,143</b>	<b>92,026</b>	<b>102,171</b>	<b>9,028</b>	<b>9.7%</b>
<u>SUPPLIES</u>									
01-011-52010	OFFICE SUPPLIES	581	789	535	550	550	550	0	0.0%
01-011-52030	PUBLICATIONS	190	1,037	553	1,200	1,000	1,200	0	0.0%
01-011-52040	WEARING APPAREL	0	0	155	0	0	0	0	0.0%
01-011-52260	MISC. EQUIPMENT/FURNITURE	2,917	90	323	300	0	300	0	0.0%
<b>SUPPLIES Total</b>		<b>3,687</b>	<b>1,917</b>	<b>1,566</b>	<b>2,050</b>	<b>1,550</b>	<b>2,050</b>	<b>0</b>	<b>0.0%</b>
<u>MAINTENANCE</u>									
01-011-63020	OFFICE EQUIPMENT	0	0	553	3,000.00	3,000.00	500	(2,500)	0.0%
<b>MAINTENANCE Total</b>		<b>0</b>	<b>0</b>	<b>553</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>500</b>	<b>(2,500)</b>	<b>-83.3%</b>
<u>CONTRACTUAL/SUNDRY</u>									

GENERAL FUND

LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
01-011-74010	COMMUNICATIONS	346	308	350	500	67	0	(500)	-100.0%
01-011-74050	ADVERTISING	7,132	3,219	1,970	500	4,500	8,000	7,500	1500.0%
01-011-74060	TRAVEL EXPENSE	159	261	66	1,000	800	1,000	0	0.0%
01-011-74070	DUES & SUBSCRIPTIONS	1,036	830	830	800	700	800	0	0.0%
01-011-74100	TRAINING	1,423	1,048	1,272	1,000	1,000	6,500	5,500	550.0%
01-011-74190	PRINTING & BINDING	0	325	82	400	400	400	0	N/A
01-011-74400	EMPLOYEE RELATIONS	0	0	0	2,000	0	0	(2,000)	N/A
01-011-74410	DOT DRUG TESTING / PHYSICALS	1,684	1,735	1,833	4,000	2,500	4,000	0	0.0%
01-011-74450	INVESTIGATION EXPENSE	2,799	1,636	1,257	5,000	2,500	3,000	(2,000)	-40.0%
01-011-74820	PRE-EMPLOYMENT EXPENSE	12,287	12,481	9,940	10,000	9,000	10,000	0	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>26,866</b>	<b>21,843</b>	<b>17,600</b>	<b>25,200</b>	<b>21,467</b>	<b>33,700</b>	<b>8,500</b>	<b>34%</b>
<b>HUMAN RESOURCES Total</b>		<b>108,956</b>	<b>103,849</b>	<b>106,531</b>	<b>123,393</b>	<b>118,043</b>	<b>138,421</b>	<b>15,028</b>	<b>12.2%</b>
<b>CITY MANAGER</b>									
<u>PERSONNEL SERVICES</u>									
01-015-40010	SUPERVISION	0	68,401	70,985	68,000	68,000	0	(68,000)	-100.0%
01-015-40020	CLERICAL	0	37,547	30,658	34,700	34,700	0	(34,700)	-100.0%
01-015-40030	OPERATIONS	0	0	0	0	0	0	0	0.0%
01-015-40100	OVERTIME	0	0	100	0	0	0	0	0.0%
01-015-40200	TEMPORARY/PT TIME HELP	0	1,914	0	0	0	0	0	0.0%
01-015-40300	LONGEVITY	0	1,008	504	720	1,758	0	(720)	-100.0%
01-015-40350	CAR ALLOWANCE	0	4,952	5,000	5,000	5,000	0	(5,000)	-100.0%
01-015-41000	RETIREMENT	0	12,624	15,532	20,723	20,723	0	(20,723)	-100.0%
01-015-41010	DEFERRED COMPENSATION	0	4,807	5,230	4,721	4,700	0	(4,721)	-100.0%
01-015-41020	HOSPITAL & GROUP LIFE	0	11,826	12,956	15,000	11,000	0	(15,000)	-100.0%
01-015-41030	MEDICARE	0	1,756	1,695	1,718	1,700	0	(1,718)	-100.0%
<b>PERSONNEL SERVICES Total</b>		<b>0</b>	<b>144,834</b>	<b>142,660</b>	<b>150,582</b>	<b>147,581</b>	<b>0</b>	<b>(150,582)</b>	<b>-100.0%</b>
<u>SUPPLIES</u>									
01-015-52010	OFFICE SUPPLIES	0	19	19	200	200	0	(200)	-100.0%
01-015-52030	PUBLICATIONS	0	0	0	200	200	0	(200)	-100.0%
<b>SUPPLIES Total</b>		<b>0</b>	<b>19</b>	<b>19</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>(400)</b>	<b>-100.0%</b>
<u>CONTRACTUAL/SUNDRY</u>									
01-015-74010	COMMUNICATIONS	0	833	1,131	800	700	0	(800)	-100.0%
01-015-74040	SPECIAL SERVICES	0	457	108	500	500	0	(500)	-100.0%
01-015-74060	TRAVEL EXPENSE	0	3,326	1,048	3,500	3,000	0	(3,500)	-100.0%
01-015-74070	DUES & SUBSCRIPTIONS	0	1,784	1,594	3,000	2,000	0	(3,000)	-100.0%
01-015-74100	TRAINING	0	270	821	4,000	4,000	0	(4,000)	-100.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>0</b>	<b>6,669</b>	<b>4,702</b>	<b>11,800</b>	<b>10,200</b>	<b>0</b>	<b>(11,800)</b>	<b>-100.0%</b>
<b>CITY MANAGER Total</b>		<b>0</b>	<b>151,523</b>	<b>147,381</b>	<b>162,782</b>	<b>158,181</b>	<b>0</b>	<b>(162,782)</b>	<b>-100.0%</b>
<b>NON-DEPARTMENTAL</b>									
<u>PERSONNEL SERVICES</u>									
01-020-41000	RETIREMENT	5,238	5,303	8,168	8,750	25,855	7,800	(950)	-10.9%
01-020-41010	DEFERRED COMPENSATION	0	109	165	0	0	0	0	0.0%
01-020-41030	MEDICARE	633	2,017	961	1,813	1,813	870	(943)	-52.0%
01-020-41050	VACATION/COMP TIME/RET/LONG	46,199	152,916	68,229	354,800	340,000	60,000	(294,800)	-83.1%
01-020-41070	SALARY ADJUSTMENTS	0	0	0	233,000	233,000	0	(233,000)	-100.0%
<b>PERSONNEL SERVICES Total</b>		<b>52,070</b>	<b>160,345</b>	<b>77,513</b>	<b>598,363</b>	<b>600,668</b>	<b>68,670</b>	<b>(529,693)</b>	<b>-88.5%</b>
<u>SUPPLIES</u>									
01-020-52010	OFFICE SUPPLIES	7,650	6,529	5,139	8,500	6,000	6,000	(2,500)	-29.4%
01-020-52020	POSTAGE	16,054	18,452	18,390	18,500	19,000	19,000	500	2.7%
01-020-52030	PUBLICATIONS	1,951	1,474	-	600	600	600	0	0.0%
01-020-52100	COPY MACHINE SUPPLIES	-	1,386	848	3,000	3,000	3,000	0	0.0%
01-020-52260	MISC. EQUIPMENT/FURNITURE	5,000	65	-	-	-	-	0	0.0%
01-020-52320	AWARDS/ RECOGNITION/ATHLETIC	3,921	3,979	3,954	4,000	4,000	10,000	6,000	150.0%
<b>SUPPLIES Total</b>		<b>34,576</b>	<b>31,886</b>	<b>28,331</b>	<b>34,600</b>	<b>32,600</b>	<b>38,600</b>	<b>4,000</b>	<b>11.6%</b>

GENERAL FUND

LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>MAINTENANCE</b>									
01-020-63020	OFFICE EQUIPMENT	-	-	3,993	-	-	-	0	0.0%
MAINTENANCE Total		-	-	3,993	-	-	-	0	0.0%
<b>CONTRACTUAL/SUNDRY</b>									
01-020-74010	COMMUNICATIONS	46,142	47,301	47,635	47,000	47,000	47,000	0	0.0%
01-020-74020	RENTAL OF EQUIPMENT	82,906	57,684	43,061	117,050	117,050	118,000	950	0.8%
01-020-74040	SPECIAL SERVICES	9,692	13,488	16,468	95,000	95,000	45,000	(50,000)	-52.6%
01-020-74050	ADVERTISING	3,620	812	5,969	9,000	5,000	9,000	0	0.0%
01-020-74060	TRAVEL EXPENSE	3,116	5,250	1,012	11,000	9,000	11,000	0	0.0%
01-020-74070	DUES & SUBSCRIPTIONS	15,309	13,190	12,490	15,500	15,000	15,500	0	0.0%
01-020-74100	TRAINING	1,033	1,380	2,523	11,000	5,000	11,000	0	0.0%
01-020-74160	BANK CHARGES	23,519	19,369	25,816	25,000	25,000	20,000	(5,000)	-20.0%
01-020-74180	ELECTION EXPENSE	15,562	4,466	3,757	5,275	5,000	5,000	(275)	-5.2%
01-020-74190	PRINTING & BINDING	5,158	1,861	8,127	3,000	5,000	5,000	2,000	66.7%
01-020-74220	ATTORNEY FEES	69,484	82,903	114,216	126,000	145,000	95,000	(31,000)	-24.6%
01-020-74230	AUDIT	43,423	56,750	56,250	65,000	60,000	65,000	0	0.0%
01-020-74340	LITIGATION EXPENSE	1,688	1,879	4,478	3,000	3,000	4,500	1,500	50.0%
01-020-74400	EMPLOYEE RELATIONS	0	236	0	0	0	0	0	0.0%
01-020-74430	EMPLOYEE TUITION REIMBURSEMI	780	840	0	0	1,200	5,000	5,000	0.0%
01-020-74560	WORKERS COMPENSATION	126,237	153,275	110,768	57,000	57,000	90,000	33,000	57.9%
01-020-74620	PUBLIC LIABILITY	20,802	3,893	22,213	16,000	16,000	20,000	4,000	25.0%
01-020-74630	EQUIPMENT/ROLLING STOCK INSU	37,795	58,736	55,820	49,000	49,000	65,000	16,000	32.7%
01-020-74640	UNEMPLOYMENT INSURANCE	14,664	11,823	41,352	55,000	35,000	45,000	(10,000)	-18.2%
01-020-74650	BUILDING/CONTENTS	26,734	43,562	32,939	42,000	42,000	50,000	8,000	19.0%
01-020-74660	SURETY BONDS	517	1,082	507	2,000	2,000	2,000	0	0.0%
01-020-74670	PUBL OFFICIAL LIABILITY	20,190	26,180	30,622	21,000	22,000	28,000	7,000	33.3%
01-020-74680	POLICE LIABILITY	21,308	14,942	16,826	14,000	14,000	20,000	6,000	42.9%
01-020-74690	AMBULANCE SERVICES	45,057	41,768	44,137	35,000	42,000	35,000	0	0.0%
01-020-74720	ARTS PROGRAM	12,625	12,625	12,625	13,000	13,000	13,000	0	0.0%
01-020-74940	ECONOMIC DEVELOPMENT	1,680	795	1,485	2,000	2,000	10,000	8,000	400.0%
01-020-74950	NEWSLETTER	14,189	14,179	15,224	15,500	15,500	15,500	0	0.0%
01-020-74960	CONTINGENCY	100,805	35,324	110,628	99,725	95,000	100,000	275	0.3%
01-020-74981	YARD MOWING/CLEAN UP EXPENS	0	0	0	0	0	7,500	7,500	0.0%
01-020-75020	BAD DEBT EXPENSE	-101,215	4,306	3,500	0	0	0	0	0.0%
01-020-75210	HAZARDOUS WASTE CONTRACT	2,585	2,068	4,700	5,200	4,700	4,000	(1,200)	-23.1%
01-020-75251	CONTRIBUTION EXPENSES	16,243	13,522	16,876	0	0	0	0	0.0%
CONTRACTUAL/SUNDRY Total		681,649	745,478	862,024	959,250	946,450	961,000	1,750	0.2%
<b>CAPITAL OUTLAY</b>									
01-020-85040	COMPUTER HARDWARE	10,889	186	0	0	0	0	0	0.0%
01-020-85050	COMPUTER SOFTWARE	2,749	0	0	0	0	0	0	0.0%
01-020-85100	FURNITURE & FIXTURES	19,400	0	0	0	0	0	0	0.0%
01-020-85110	OFFICE EQUIPMENT	2,191	0	0	0	0	0	0	0.0%
01-020-85130	MOTOR VEHICLES	77,175	0	0	0	0	0	0	0.0%
01-020-85170	OTHER EQUIPMENT	101,847	0	0	0	0	410,000	410,000	100.0%
CAPITAL OUTLAY Total		214,251	186	0	0	0	410,000	410,000	100.0%
NON-DEPARTMENTAL Total		982,546	937,895	971,860	1,592,213	1,579,718	1,478,270	(113,943)	-7.2%
<b>FINANCE</b>									
<b>PERSONNEL SERVICES</b>									
01-040-40010	SUPERVISION	143,708	144,068	147,594	150,041	150,041	160,001	9,960	6.6%
01-040-40020	CLERICAL	170,642	173,611	186,026	192,468	192,468	188,034	(4,434)	-2.3%
01-040-40030	OPERATIONS	0	0	0	0	0	0	0	0.0%
01-040-40100	OVERTIME	3,189	1,699	1,744	2,000	2,000	3,500	1,500	75.0%
01-040-40200	TEMPORARY/PT TIME HELP	15,705	17,309	15,147	19,000	17,000	26,263	7,263	38.2%
01-040-40300	LONGEVITY	2,043	1,818	2,902	4,391	3,924	5,796	1,405	32.0%
01-040-41000	RETIREMENT	36,332	43,073	45,904	51,604	49,443	49,867	(1,737)	-3.4%
01-040-41020	HOSPITAL & GROUP LIFE	35,325	37,716	39,573	53,249	48,481	49,418	(3,831)	-7.2%
01-040-41030	MEDICARE	4,677	4,931	5,144	5,345	5,312	5,562	217	4.1%

## GENERAL FUND

### LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>PERSONNEL SERVICES Total</b>		<b>411,620</b>	<b>424,225</b>	<b>444,034</b>	<b>478,098</b>	<b>468,669</b>	<b>488,441</b>	<b>10,343</b>	<b>2.2%</b>
<b>SUPPLIES</b>									
01-040-52010	OFFICE SUPPLIES	4,503	4,814	4,215	4,500	4,200	4,500	0	0.0%
01-040-52030	PUBLICATIONS	752	841	750	845	800	800	(45)	-5.3%
01-040-52040	WEARING APPAREL	485	0	297	400	200	200	(200)	-50.0%
01-040-52260	MISC. EQUIPMENT/FURNITURE	0	0	177	400	400	400	0	0.0%
<b>SUPPLIES Total</b>		<b>5,740</b>	<b>5,655</b>	<b>5,439</b>	<b>6,145</b>	<b>5,600</b>	<b>5,900</b>	<b>(245)</b>	<b>-4.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-040-74020	RENTAL OF EQUIPMENT	0	0	0	0	153	0	0	0.0%
01-040-74040	SPECIAL SERVICES	843	887	886	900	900	900	0	0.0%
01-040-74060	TRAVEL EXPENSE	5,789	6,436	4,530	6,500	5,600	6,500	0	0.0%
01-040-74070	DUES & SUBSCRIPTIONS	2,125	3,996	4,117	3,200	3,400	3,200	0	0.0%
01-040-74100	TRAINING	7,182	7,283	6,629	7,400	7,000	7,000	(400)	-5.4%
01-040-74160	BANK CHARGES	0	20	0	0	0	0	0	0.0%
01-040-74190	PRINTING & BINDING	1,487	5,183	5,436	6,300	6,300	6,300	0	0.0%
01-040-74240	APPRAISAL SERVICES	32,808	36,021	34,592	38,000	35,272	38,000	0	0.0%
01-040-74252	TAX COLLECTION	4,893	6,052	5,778	7,400	5,788	7,000	(400)	-5.4%
01-040-74270	MUNICIPAL COURT JUDGE	69,182	60,560	70,558	71,000	71,000	71,000	0	0.0%
01-040-74320	COURT REPORTING SERVICES	330	600	1,241	500	500	500	0	0.0%
01-040-74810	COURT COST	15,205	21,011	28,556	20,000	25,000	25,000	5,000	25.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>139,843</b>	<b>148,049</b>	<b>162,323</b>	<b>161,200</b>	<b>160,913</b>	<b>165,400</b>	<b>4,200</b>	<b>2.6%</b>
<b>FINANCE Total</b>		<b>557,203</b>	<b>577,930</b>	<b>611,796</b>	<b>645,443</b>	<b>635,182</b>	<b>659,741</b>	<b>14,298</b>	<b>2.2%</b>
<b>INFORMATION TECHNOLOGY</b>									
<b>PERSONNEL SERVICES</b>									
01-050-40010	SUPERVISION	38,766	40,500	40,801	41,787	41,787	45,500	3,713	8.9%
01-050-40030	OPERATIONS	40,630	42,142	43,743	44,304	44,304	94,307	50,003	112.9%
01-050-40300	LONGEVITY	936	1,152	1,368	1,584	1,584	1,800	216	13.6%
01-050-41000	RETIREMENT	8,720	10,447	11,143	12,275	11,215	18,409	6,134	50.0%
01-050-41020	HOSPITAL & GROUP LIFE	8,523	9,097	8,895	9,704	9,493	16,585	6,881	70.9%
01-050-41030	MEDICARE	1,152	1,225	1,293	1,271	1,314	2,053	782	61.5%
01-050-41050	VACATION/COMP TIME/RET/LONG	0	0	0	0	0	0	0	0.0%
<b>PERSONNEL SERVICES Total</b>		<b>98,726</b>	<b>104,563</b>	<b>107,243</b>	<b>110,925</b>	<b>109,697</b>	<b>178,654</b>	<b>67,729</b>	<b>61.1%</b>
<b>SUPPLIES</b>									
01-050-52010	OFFICE SUPPLIES	0	497	0	500	500	500	0	0.0%
01-050-52200	COMPUTER SUPPLIES	24,354	25,995	27,913	30,000	29,000	30,000	0	0.0%
01-050-52210	EQUIPMENT PARTS & SUPPLIES	2,460	5,999	5,916	6,000	5,000	6,000	0	0.0%
<b>SUPPLIES Total</b>		<b>26,814</b>	<b>32,491</b>	<b>33,829</b>	<b>36,500</b>	<b>34,500</b>	<b>36,500</b>	<b>0</b>	<b>0.0%</b>
<b>MAINTENANCE</b>									
01-050-63020	OFFICE EQUIPMENT	0	173	883	2,500	2,500	2,500	0	0.0%
01-050-63500	HARDWARE MAINTENANCE	9,305	15,918	10,279	14,000	12,000	14,000	0	0.0%
01-050-63510	SOFTWARE MAINTENANCE	38,006	46,457	56,576	61,400	54,000	61,400	0	0.0%
<b>MAINTENANCE Total</b>		<b>47,312</b>	<b>62,549</b>	<b>67,738</b>	<b>77,900</b>	<b>68,500</b>	<b>77,900</b>	<b>0</b>	<b>0.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-050-74010	COMMUNICATIONS	590	534	539	700	300	700	0	0.0%
01-050-74040	SPECIAL SERVICES	10,859	8,771	6,049	11,000	8,500	27,110	16,110	146.5%
01-050-74060	TRAVEL EXPENSE	0	0	0	150	0	150	0	0.0%
01-050-74070	DUES & SUBSCRIPTIONS	0	0	0	250	0	250	0	0.0%
01-050-74100	TRAINING	0	0	0	500	500	500	0	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>11,449</b>	<b>9,304</b>	<b>6,588</b>	<b>12,600</b>	<b>9,300</b>	<b>28,710</b>	<b>16,110</b>	<b>127.9%</b>
<b>CAPITAL OUTLAY</b>									
01-050-85040	COMPUTER HARDWARE	105	12,666	0	0	0	0	0	0.0%
01-050-85050	COMPUTER SOFTWARE	0	0	10,174	11,500	10,173	0	(11,500)	-100.0%
<b>CAPITAL OUTLAY Total</b>		<b>105</b>	<b>12,666</b>	<b>10,174</b>	<b>11,500</b>	<b>10,173</b>	<b>0</b>	<b>(11,500)</b>	<b>-100.0%</b>

GENERAL FUND

LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
INFORMATION TECHNOLOGY Total		184,406	221,573	225,573	249,425	232,170	321,764	72,339	29.0%
<b>LIBRARY</b>									
<b>PERSONNEL SERVICES</b>									
01-060-40010	SUPERVISION	110,631	105,266	108,584	109,907	109,907	116,210	6,303	5.7%
01-060-40020	CLERICAL	230,598	237,677	243,512	246,616	238,708	242,280	(4,358)	-1.8%
01-060-40100	OVERTIME	133	0	85	0	0	0	0	0.0%
01-060-40200	TEMPORARY/PT TIME HELP	110,609	107,487	108,221	118,300	118,300	115,731	(2,569)	-2.2%
01-060-40300	LONGEVITY	10,980	10,224	11,376	12,528	16,752	11,952	(576)	-4.6%
01-060-41000	RETIREMENT	47,432	53,470	57,768	60,812	56,301	54,470	(6,342)	-10.4%
01-060-41020	HOSPITAL & GROUP LIFE	36,516	42,511	40,979	51,270	43,739	54,011	2,741	5.3%
01-060-41030	MEDICARE	7,702	8,166	8,578	7,771	7,241	8,705	934	12.0%
PERSONNEL SERVICES Total		554,601	564,802	579,103	607,204	590,948	603,339	(3,866)	-0.6%
<b>SUPPLIES</b>									
01-060-52010	OFFICE SUPPLIES	2,343	2,235	2,177	2,500	2,500	2,500	0	0.0%
01-060-52030	PUBLICATIONS	108,191	105,726	105,717	111,000	111,000	112,000	1,000	0.9%
01-060-52070	MINOR TOOLS & APPARATUS	2,739	2,165	2,814	3,025	3,000	3,025	0	0.0%
01-060-52100	COPY MACHINE SUPPLIES	1,790	1,797	1,708	1,800	1,800	1,800	0	0.0%
01-060-52130	EVENT REFRESHMENTS / MEALS	400	220	361	550	550	550	0	0.0%
01-060-52160	EDUCATIONAL SUPPLIES	3,748	4,242	3,981	4,400	4,400	4,400	0	0.0%
01-060-52170	LOST/DAMAGE	3,306	3,082	2,197	3,400	3,400	3,400	0	0.0%
01-060-52200	COMPUTER SUPPLIES	5,653	6,574	6,280	6,500	6,500	6,500	0	0.0%
SUPPLIES Total		128,170	128,033	125,235	133,175	133,150	134,175	1,000	0.8%
<b>MAINTENANCE</b>									
01 - GENERAL FUND									
01-060-63010	FURNITURE & FIXTURES	2,769	1,428	1,347	1,500	1,500	1,500	0	0.0%
01-060-63020	OFFICE EQUIPMENT	1,231	823	1,165	1,700	1,700	1,700	0	0.0%
01-060-63100	BOOK REPAIR & PROCESSING	7,895	8,353	7,116	7,500	7,500	7,500	0	0.0%
MAINTENANCE Total		11,895	10,604	9,628	10,700	10,700	10,700	0	0.0%
<b>CONTRACTUAL/SUNDRY</b>									
01-060-74031	FORT WORTH CONTRACT	18,248	19,312	20,975	21,900	21,900	23,243	1,343	6.1%
01-060-74040	SPECIAL SERVICES	6,815	8,285	6,932	8,700	8,700	8,700	0	0.0%
01-060-74060	TRAVEL EXPENSE	964	615	699	1,300	1,000	1,500	200	15.4%
01-060-74070	DUES & SUBSCRIPTIONS	28,470	26,748	28,810	29,080	28,000	38,580	7,500	25.8%
01-060-74100	TRAINING	1,400	179	956	1,500	900	1,300	(200)	-13.3%
01-060-74190	PRINTING & BINDING	633	303	0	750	750	750	0	0.0%
CONTRACTUAL/SUNDRY Total		56,530	55,442	58,372	63,230	61,250	72,073	8,843	14.0%
<b>CAPITAL OUTLAY</b>									
01-060-85040	COMPUTER HARDWARE	0	0	0	0	0	25,000	25,000	100.0%
01-060-85080	DOLLAR GENERAL (FRIENDS) GRA	0	0	0	0	1,760	0	0	0.0%
01-060-85090	LOAN STAR GRANT	0	0	0	0	11,846	0	0	0.0%
01-060-85170	OTHER EQUIPMENT	0	0	0	0	0	50,000	50,000	100.0%
CAPITAL OUTLAY Total		0	0	0	0	13,606	75,000	75,000	100.0%
LIBRARY Total		751,196	756,880	772,337	814,309	809,654	895,287	80,978	9.9%
<b>RECREATION</b>									
<b>PERSONNEL SERVICES</b>									
01-070-40010	SUPERVISION	36,424	38,096	38,401	39,271	39,271	40,446	1,175	3.0%
01-070-40020	CLERICAL	171,637	174,075	180,283	172,715	172,715	184,914	12,199	7.1%
01-070-40030	OPERATIONS	0	130	2,157	0	0	0	0	0.0%
01-070-40100	OVERTIME	3,707	2,935	3,189	3,000	3,000	9,000	6,000	200.0%
01-070-40110	ADDITIONAL OVERTIME	6,728	4,251	1,963	5,000	4,500	6,000	1,000	20.0%
01-070-40200	TEMPORARY/PT TIME HELP	113,907	99,050	92,955	111,422	110,000	112,913	1,491	1.3%
01-070-40210	SUMMER REC TEMP/PT	21,795	30,534	30,266	25,800	25,800	27,000	1,200	4.7%
01-070-40300	LONGEVITY	3,824	4,554	5,238	5,832	5,652	6,336	504	8.6%

## GENERAL FUND

### LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
01-070-41000	RETIREMENT	33,601	36,629	39,506	43,667	40,241	41,812	(1,855)	-4.2%
01-070-41020	HOSPITAL & GROUP LIFE	20,877	22,013	30,116	35,092	34,389	36,099	1,007	2.9%
01-070-41030	MEDICARE	6,487	6,873	6,657	6,020	5,270	6,286	266	4.4%
<b>PERSONNEL SERVICES Total</b>		<b>418,986</b>	<b>419,138</b>	<b>430,731</b>	<b>447,819</b>	<b>440,838</b>	<b>470,806</b>	<b>22,987</b>	<b>5.1%</b>
<b>SUPPLIES</b>									
01-070-52010	OFFICE SUPPLIES	1,396	1,398	1,318	1,000	1,000	1,000	0	0.0%
01-070-52020	POSTAGE	0	0	0	75	70	75	0	0.0%
01-070-52030	PUBLICATIONS	273	0	35	300	300	300	0	0.0%
01-070-52040	WEARING APPAREL	1,529	1,278	2,047	1,600	1,600	1,600	0	0.0%
01-070-52050	VEHICLES PARTS & SUPPLIES	25	0	4	500	200	500	0	0.0%
01-070-52060	VEHICLES FUEL & LUBRICANTS	6,197	448	2,322	7,500	5,000	7,500	0	0.0%
01-070-52070	MINOR TOOLS & APPARATUS	0	0	0	100	100	100	0	0.0%
01-070-52080	JANITORIAL SUPPLIES	220	269	103	800	750	800	0	0.0%
01-070-52100	COPY MACHINE SUPPLIES	0	379	347	500	500	500	0	0.0%
01-070-52110	RECREATION SUPPLIES	2,684	3,096	3,150	12,000	12,000	6,000	(6,000)	-50.0%
01-070-52130	EVENT REFRESHMENTS / MEALS	6,763	6,936	7,015	8,000	8,000	8,000	0	0.0%
01-070-52200	COMPUTER SUPPLIES	0	411	1,302	1,000	1,000	1,000	0	0.0%
01-070-52210	EQUIPMENT PARTS & SUPPLIES	336	149	805	1,250	1,250	1,250	0	0.0%
01-070-52320	AWARDS/ RECOGNITION/ATHLETIC	12,833	11,866	12,737	13,000	13,000	13,000	0	0.0%
<b>SUPPLIES Total</b>		<b>32,247</b>	<b>26,231</b>	<b>31,185</b>	<b>47,625</b>	<b>44,770</b>	<b>41,625</b>	<b>(6,000)</b>	<b>-12.6%</b>
<b>MAINTENANCE</b>									
01-070-63010	FURNITURE & FIXTURES	1,752	5,956	678	1,000	1,000	1,000	0	0.0%
01-070-63300	COMMUNITY CENTER MAINTENANC	2,863	2,822	1,950	2,000	2,000	2,500	500	25.0%
01-070-63310	RECREATION CENTER	1,382	1,201	1,202	1,250	1,250	1,250	0	0.0%
01-070-63331	FOSTER VILLAGE REC BLDG MAIN	581	850	0	500	0	0	(500)	-100.0%
<b>MAINTENANCE Total</b>		<b>6,579</b>	<b>10,829</b>	<b>3,830</b>	<b>4,750</b>	<b>4,250</b>	<b>4,750</b>	<b>0</b>	<b>0.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-070-74010	COMMUNICATIONS	190	176	132	600	600	700	100	16.7%
01-070-74020	RENTAL OF EQUIPMENT	1,256	114	550	1,080	800	600	(480)	-44.4%
01-070-74040	SPECIAL SERVICES	6,350	5,598	5,573	6,000	6,000	6,600	600	10.0%
01-070-74050	ADVERTISING	935	765	695	1,000	1,000	1,000	0	0.0%
01-070-74060	TRAVEL EXPENSE	1,992	1,691	1,765	1,620	1,500	1,800	180	11.1%
01-070-74070	DUES & SUBSCRIPTIONS	789	898	1,095	700	700	700	0	0.0%
01-070-74100	TRAINING	1,527	1,514	1,299	1,600	1,600	2,580	980	61.3%
01-070-74190	PRINTING & BINDING	4,700	4,830	4,500	5,000	5,000	5,000	0	0.0%
01-070-74210	CONTRACT INSTRUCTORS/SERVIC	23,634	19,475	22,702	20,000	20,000	24,000	4,000	20.0%
01-070-74700	WATAUGAFEST	13,170	13,132	13,718	14,000	12,500	14,000	0	0.0%
01-070-74710	HALLOWEEN BASH	3,768	3,547	3,471	3,000	3,000	3,800	800	26.7%
01-070-74750	ATHLETIC CONTRACTOR SERVICE!	27,821	27,249	28,833	29,000	28,000	28,000	(1,000)	-3.4%
01-070-74760	SUMMER DAY CAMP	12,187	7,553	9,508	10,000	10,000	10,000	0	0.0%
01-070-74770	PRE-SCHOOL PROGRAMS	2,413	2,397	2,737	2,800	2,800	2,800	0	0.0%
01-070-74780	NATURE PROGRAMS	4,463	3,613	3,400	4,100	4,100	4,100	0	0.0%
01-070-74790	CONTRACTUAL SERVICES	4,964	6,216	4,996	4,000	5,000	5,500	1,500	37.5%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>110,160</b>	<b>98,770</b>	<b>104,974</b>	<b>104,500</b>	<b>102,600</b>	<b>111,180</b>	<b>6,680</b>	<b>6.4%</b>
<b>CAPITAL OUTLAY</b>									
<b>01 - GENERAL FUND</b>									
01-070-85170	OTHER EQUIPMENT	0	8,328	0	0	0	60,000	60,000	100.0%
<b>CAPITAL OUTLAY Total</b>		<b>0</b>	<b>8,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>100.0%</b>
<b>RECREATION Total</b>		<b>567,972</b>	<b>563,296</b>	<b>570,717</b>	<b>604,694</b>	<b>592,458</b>	<b>688,361</b>	<b>83,667</b>	<b>13.8%</b>

GENERAL FUND

LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>POLICE</b>									
<u>PERSONNEL SERVICES</u>									
01-080-40010	SUPERVISION	625,748	674,105	704,800	773,304	829,853	745,508	(27,796)	-3.6%
01-080-40020	CLERICAL	260,481	277,930	257,139	233,493	233,493	258,794	25,301	10.8%
01-080-40030	OPERATIONS	1,089,696	1,144,327	1,188,832	1,188,975	1,202,000	1,113,100	(75,875)	-6.4%
01-080-40100	OVERTIME	50,161	65,358	63,676	70,000	70,000	75,000	5,000	7.1%
01-080-40200	TEMPORARY/PT TIME HELP	105,800	125,924	119,987	141,000	125,000	134,554	(6,446)	-4.6%
01-080-40250	CERTIFICATION PAY	14,416	14,439	16,614	15,000	15,000	15,000	0	0.0%
01-080-40300	LONGEVITY	46,545	48,852	52,107	57,308	54,972	55,512	(1,796)	-3.1%
01-080-41000	RETIREMENT	230,417	292,761	305,189	331,585	303,678	299,690	(31,895)	-9.6%
01-080-41020	HOSPITAL & GROUP LIFE	227,172	249,960	257,677	291,155	271,033	290,571	(584)	-0.2%
01-080-41030	MEDICARE	30,558	34,183	36,344	33,158	35,927	32,349	(809)	-2.4%
01-080-41050	VACATION/COMP TIME/RET/LONG	0	0	0	0	0	0	0	0.0%
<b>PERSONNEL SERVICES Total</b>		<b>2,680,995</b>	<b>2,927,838</b>	<b>3,002,365</b>	<b>3,134,978</b>	<b>3,140,956</b>	<b>3,020,078</b>	<b>(114,900)</b>	<b>-3.7%</b>
<u>SUPPLIES</u>									
01-080-52010	OFFICE SUPPLIES	0	0	27	0	0	0	0	0.0%
01-080-52040	WEARING APPAREL	360	31	1,961	3,000	2,500	3,000	0	0.0%
01-080-52050	VEHICLES PARTS & SUPPLIES	0	4,792	1,272	3,500	3,000	3,000	(500)	-14.3%
01-080-52060	VEHICLES FUEL & LUBRICANTS	0	1,735	3,221	6,500	4,000	5,400	(1,100)	-16.9%
01-080-52140	JAIL SUPPLIES	0	0	(0)	0	0	0	0	0.0%
01-080-52150	ANIMAL CONTROL SUPPLIES	13,162	21,371	21,962	24,500	24,500	26,000	1,500	6.1%
<b>SUPPLIES Total</b>		<b>13,522</b>	<b>27,929</b>	<b>28,443</b>	<b>37,500</b>	<b>34,000</b>	<b>37,400</b>	<b>(100)</b>	<b>-0.3%</b>
<u>MAINTENANCE</u>									
01-080-63050	RADIO MAINTENANCE	900.99	1,193.55	0	1,300.00	500	1,300.00	0	0.0%
		900.99	1,193.55	0	1,300.00	500	1,300.00	0	0.0%
<b>MAINTENANCE Total</b>		<b>900.99</b>	<b>1,193.55</b>	<b>0</b>	<b>1,300.00</b>	<b>500</b>	<b>1,300.00</b>	<b>0</b>	<b>0.0%</b>
<u>CONTRACTUAL/SUNDRY</u>									
01-080-74010	COMMUNICATIONS	320	305	569	500	1,700	2,000	1,500	300.0%
01-080-74040	SPECIAL SERVICES	685	652	564	650	600	650	0	0.0%
01-080-74070	DUES & SUBSCRIPTIONS	0	0	50	100	100	500	400	400.0%
01-080-74100	TRAINING	388	480	499	500	500	2,000	1,500	300.0%
01-080-74102	415/ TRAINING	(6)	(19)	0	0	0	0	0	0.0%
01-080-74112	EMERGENCY MANAGEMENT OPER	7,540	0	0	0	0	0	0	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>8,926</b>	<b>1,418</b>	<b>1,682</b>	<b>1,750</b>	<b>2,900</b>	<b>5,150</b>	<b>3,400</b>	<b>194.3%</b>
<u>CAPITAL OUTLAY</u>									
01-080-85170	OTHER EQUIPMENT	0	0	0	0	0	10,000	10,000	100.0%
<b>CAPITAL OUTLAY Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>100.0%</b>
<b>POLICE Total</b>		<b>2,704,345</b>	<b>2,958,379</b>	<b>3,032,489</b>	<b>3,175,528</b>	<b>3,178,356</b>	<b>3,073,928</b>	<b>(101,600)</b>	<b>-3.2%</b>
<b>FIRE/EMS</b>									
<u>PERSONNEL SERVICES</u>									
01-085-40010	SUPERVISION	341,115	340,089	422,161	426,455	426,453	438,928	12,473	2.9%
01-085-40020	CLERICAL	0	0	36,472	40,296	40,296	41,000	704	1.7%
01-085-40030	OPERATIONS	593,420	638,718	701,162	685,000	705,000	719,664	34,664	5.1%
01-085-40100	OVERTIME	101,821	90,707	80,840	110,000	112,000	125,000	15,000	13.6%
01-085-40200	TEMPORARY/PT TIME HELP	1,260	2,820	1,440	4,000	4,000	3,900	(100)	-2.5%
01-085-40250	CERTIFICATION PAY	8,419	8,820	10,048	9,500	9,500	9,500	0	0.0%
01-085-40300	LONGEVITY	24,180	18,396	20,736	24,192	25,056	24,624	432	1.8%
01-085-41000	RETIREMENT	116,016	136,499	160,126	183,743	165,000	170,068	(13,675)	-7.4%
01-085-41020	HOSPITAL & GROUP LIFE	101,579	111,481	123,570	135,523	128,797	139,240	3,717	2.7%
01-085-41030	MEDICARE	13,521	14,172	16,524	17,773	17,773	17,585	(188)	-1.1%
<b>PERSONNEL SERVICES Total</b>		<b>1,301,332</b>	<b>1,361,702</b>	<b>1,573,079</b>	<b>1,636,482</b>	<b>1,633,875</b>	<b>1,689,509</b>	<b>53,027</b>	<b>3.2%</b>
<u>SUPPLIES</u>									
01-085-52010	OFFICE SUPPLIES	250	104	299	300	300	500	200	66.7%

**GENERAL FUND**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
01-085-52030	PUBLICATIONS	50	119	52	200	200	200	0	0.0%
01-085-52040	WEARING APPAREL	6,905	5,265	5,685	12,000	12,000	12,000	0	0.0%
01-085-52050	VEHICLES PARTS & SUPPLIES	3,015	3,008	3,168	4,000	4,000	4,000	0	0.0%
01-085-52060	VEHICLES FUEL & LUBRICANTS	22,973	16,423	18,404	20,000	20,000	20,000	0	0.0%
01-085-52070	MINOR TOOLS & APPARATUS	5,810	3,735	4,468	6,000	6,000	15,000	9,000	150.0%
01-085-52080	JANITORIAL SUPPLIES	547	661	374	700	700	1,000	300	42.9%
01-085-52081	MEDICAL SUPPLIES	21,342	18,976	21,139	24,000	24,000	26,000	2,000	8.3%
01-085-52090	CHEMICALS	532	1,131	226	1,000	1,000	1,000	0	0.0%
01-085-52160	EDUCATIONAL SUPPLIES	1,827	1,335	1,766	2,000	2,000	2,000	0	0.0%
01-085-52240	BUNKER GEAR	28,375	10,894	8,455	7,000	7,000	7,000	0	0.0%
01-085-52250	UNIFORM CLEANING SUPPLIES	241	5	0	250	250	250	0	0.0%
01-085-52260	MISC. EQUIPMENT/FURNITURE	2,141	1,728	1,907	2,000	2,000	2,000	0	0.0%
01-085-52280	MEDICATIONS	6,479	7,699	10,095	8,000	8,000	9,500	1,500	18.8%
<b>SUPPLIES Total</b>		<b>100,488</b>	<b>71,085</b>	<b>76,038</b>	<b>87,450</b>	<b>87,450</b>	<b>100,450</b>	<b>13,000</b>	<b>14.9%</b>
<b>MAINTENANCE</b>									
01-085-63040	VEHICLE MAINTENANCE	8,056	6,091	7,869	8,500	8,500	8,500	0	0.0%
01-085-63050	RADIO MAINTENANCE	2,526	2,769	747	2,800	2,800	2,000	(800)	-28.6%
01-085-63060	ELECTRICAL EQUIPMENT MAINT	1,980	0	2,000	2,100	2,045	2,100	0	0.0%
01-085-63070	MINOR TOOLS & APPARATUS	9,228	11,655	12,258	9,712	9,712	9,712	0	0.0%
01-085-63240	BUILDING MAINTENANCE	2,695	1,673	974	2,600	2,600	2,600	0	0.0%
01-085-63510	SOFTWARE MAINTENANCE	735	735	735	840	840	735	(105)	-12.5%
<b>MAINTENANCE Total</b>		<b>25,221</b>	<b>22,923</b>	<b>24,583</b>	<b>26,552</b>	<b>26,497</b>	<b>25,647</b>	<b>(905)</b>	<b>-3.4%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-085-74010	COMMUNICATIONS	1,379	1,303	1,266	1,800	1,800	2,900	1,100	61.1%
01-085-74040	SPECIAL SERVICES	0	0	0	0	0	0	0	0.0%
01-085-74060	TRAVEL EXPENSE	0	0	169	0	0	0	0	0.0%
01-085-74070	DUES & SUBSCRIPTIONS	7,705	6,452	7,496	7,500	7,500	7,500	0	0.0%
01-085-74100	TRAINING	16,262	14,847	11,837	15,000	15,000	21,000	6,000	40.0%
01-085-74111	EMERGENCY MANAGEMENT	0	9,238	9,862	10,000	10,000	17,000	7,000	70.0%
01-085-74140	FIRE PERSONNEL STIPEND	340	220	240	0	0	0	0	0.0%
01-085-74190	PRINTING & BINDING	723	529	178	400	400	400	0	0.0%
01-085-74280	LABORATORY TESTING	946	788	933	1,000	0	1,000	0	0.0%
01-085-74900	PERMIT FEES	0	770	0	770	870	0	(770)	-100.0%
01-085-74910	PHYSICAL EXAMS-MEDICAL CONTI	6,870	6,185	6,755	10,000	10,000	10,000	0	0.0%
01-085-75100	STATE CERTIFICATION	1,795	1,181	866	1,500	1,500	2,200	700	46.7%
01-085-75213	HAZARDOUS WASTE DISPOSAL	246	196	280	500	500	500	0	0.0%
01-085-75250	COMPLIANCE TESTING	3,252	3,582	3,448	3,800	3,800	4,300	500	13.2%
01-085-75500	MEDICAL CONTROL	12,423	11,193	11,276	12,000	12,000	13,564	1,564	13.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>51,940</b>	<b>56,483</b>	<b>54,605</b>	<b>64,270</b>	<b>63,370</b>	<b>80,364</b>	<b>16,094</b>	<b>25.0%</b>
<b>CAPITAL OUTLAY</b>									
01-085-85130	MOTOR VEHICLES	0	28,267	0	0	0	0	0	0.0%
<b>CAPITAL OUTLAY Total</b>		<b>0</b>	<b>28,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIRE/EMS Total</b>		<b>1,478,980</b>	<b>1,540,459</b>	<b>1,728,303</b>	<b>1,814,754</b>	<b>1,811,192</b>	<b>1,895,970</b>	<b>81,216</b>	<b>4.5%</b>
<b>PUBLIC WORKS</b>									
<b>PERSONNEL SERVICES</b>									
01-090-40010	SUPERVISION	100,995	103,810	106,499	108,121	108,121	121,135	13,014	12.0%
01-090-40020	CLERICAL	55,563	57,464	58,298	59,824	59,493	95,192	35,668	59.7%
01-090-40030	OPERATIONS	309,982	304,166	325,159	337,941	337,941	353,394	15,453	4.6%
01-090-40100	OVERTIME	8,636	6,566	9,278	10,000	10,000	10,000	0	0.0%
01-090-40300	LONGEVITY	7,668	9,852	11,268	13,500	12,636	15,012	1,512	11.2%
01-090-41000	RETIREMENT	52,623	60,589	66,449	74,086	67,811	77,315	3,229	4.4%
01-090-41020	HOSPITAL & GROUP LIFE	70,556	73,705	79,636	92,263	90,229	101,425	9,162	9.9%
01-090-41030	MEDICARE	6,738	6,836	7,431	7,673	7,592	8,624	951	12.4%
<b>PERSONNEL SERVICES Total</b>		<b>612,760</b>	<b>622,987</b>	<b>664,018</b>	<b>703,208</b>	<b>693,823</b>	<b>782,097</b>	<b>78,889</b>	<b>11.2%</b>

**GENERAL FUND**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>SUPPLIES</b>									
01-090-52010	OFFICE SUPPLIES	2,139.44	1,551.58	978	2,800.00	2,800.00	2,800.00	0	0.0%
01-090-52040	WEARING APPAREL	4,363.36	4,231.82	3,852.00	7,100.00	7,100.00	7,100.00	0	0.0%
01-090-52050	VEHICLES PARTS & SUPPLIES	4,533.18	5,915.90	4,855.00	6,000.00	6,000.00	6,000.00	0	0.0%
01-090-52060	VEHICLES FUEL & LUBRICANTS	34,968.77	22,839.54	25,865.00	42,125.00	42,125.00	48,000.00	5,875	13.9%
01-090-52070	MINOR TOOLS & APPARATUS	1,958.56	2,000.76	1341	2,125.00	2,125.00	2,125.00	0	0.0%
01-090-52210	EQUIPMENT PARTS & SUPPLIES	2,952.35	2,910.25	2,911.00	3,000.00	3,000.00	3,000.00	0	0.0%
<b>SUPPLIES Total</b>		<b>50,915.66</b>	<b>39,449.85</b>	<b>39,802.00</b>	<b>63,150.00</b>	<b>63,150.00</b>	<b>69,025.00</b>	<b>5,875</b>	<b>9.3%</b>
<b>MAINTENANCE</b>									
01-090-63040	VEHICLE MAINTENANCE	10,324.66	12,013.76	11,339.00	12,100.00	12,100.00	12,100.00	0	0.0%
01-090-63050	RADIO MAINTENANCE	296.4	351	414	400	400	400	0	0.0%
01-090-63070	MINOR TOOLS & APPARATUS	433.69	363.19	478	600	600	600	0	0.0%
01-090-63230	SIGN MAINTENANCE	13,466.71	3,509.50	4,632.00	5,000.00	5,000.00	10,000.00	5,000	100.0%
01-090-63410	BARRICADE MAINTENANCE	1,920.72	1,919.28	1,997.00	2,000.00	2,000.00	2,000.00	0	0.0%
01-090-63460	TRAFFIC SIGNAL MAINTENANCE	1,879.76	15,149.30	698	2,000.00	2,000.00	10,000.00	8,000	400.0%
01-090-63480	STREET STRIPING	4,256.32	2,380.10	2,627.00	3,000.00	3,000.00	3,000.00	0	0.0%
01-090-63510	SOFTWARE MAINTENANCE	0	0	0	1,680.00	1,680.00	1,680.00	0	0.0%
<b>MAINTENANCE Total</b>		<b>32,578.26</b>	<b>35,686.13</b>	<b>22,185.00</b>	<b>26,780.00</b>	<b>26,780.00</b>	<b>39,780.00</b>	<b>13,000</b>	<b>48.5%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-090-74010	COMMUNICATIONS	1,458	1,148	1,171	1,600	1,600	1,600	0	0.0%
01-090-74020	RENTAL OF EQUIPMENT	305	122	0	500	500	500	0	0.0%
01-090-74060	TRAVEL EXPENSE	62	0	0	200	200	400	200	100.0%
01-090-74070	DUES & SUBSCRIPTIONS	100	243	247	700	700	700	0	0.0%
01-090-74100	TRAINING	2,605	1,148	1,092	2,500	2,500	5,000	2,500	100.0%
01-090-74190	PRINTING & BINDING	4,016	7,003	1,578	5,000	5,000	7,000	2,000	40.0%
01-090-74250	ENGINEERING FEES / SERVICES	3,658	3,650	260	5,000	5,000	10,000	5,000	100.0%
01-090-74410	DOT DRUG TESTING / PHYSICALS	60	150	0	660	0	0	(660)	-100.0%
01-090-74881	DEBRIS DISPOSAL	12,000	12,000	12,000	15,000	15,000	15,000	0	0.0%
01-090-74981	YARD MOWING	725	515	(958)	1,650	1,650	0	(1,650)	-100.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>24,989</b>	<b>25,978</b>	<b>15,390</b>	<b>32,810</b>	<b>32,150</b>	<b>40,200</b>	<b>7,390</b>	<b>22.6%</b>
<b>CAPITAL OUTLAY</b>									
<b>01 - GENERAL FUND</b>									
01-090-85160	RADIOS	209	0	0	0	0	0	0	0.0%
01-090-85170	OTHER EQUIPMENT	0	20,639	0	0	0	0	0	0.0%
<b>CAPITAL OUTLAY Total</b>		<b>209</b>	<b>20,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>PUBLIC WORKS Total</b>		<b>721,452</b>	<b>744,740</b>	<b>741,395</b>	<b>825,948</b>	<b>815,903</b>	<b>931,102</b>	<b>105,154</b>	<b>12.7%</b>
<b>FLEET MAINTENANCE</b>									
<b>PERSONNEL SERVICES</b>									
01-097-40030	OPERATIONS	99,916	116,579	143,012	121,495	121,495	96,388	(25,107)	-20.7%
01-097-40100	OVERTIME	1,367	1,071	1,142	1,500	1,500	1,500	0	0.0%
01-097-40300	LONGEVITY	192	144	888	864	954	720	(144)	-16.7%
01-097-41000	RETIREMENT	10,918	14,735	18,902	17,340	16,536	12,819	(4,521)	-26.1%
01-097-41020	HOSPITAL & GROUP LIFE	8,137	20,550	19,315	25,367	24,849	19,565	(5,802)	-22.9%
01-097-41030	MEDICARE	1,443	1,707	2,089	1,796	1,813	1,430	(366)	-20.4%
<b>PERSONNEL SERVICES Total</b>		<b>121,973</b>	<b>154,786</b>	<b>185,348</b>	<b>168,362</b>	<b>167,147</b>	<b>132,422</b>	<b>(35,940)</b>	<b>-21.3%</b>
<b>SUPPLIES</b>									
01-097-52010	OFFICE SUPPLIES	101	272	137	200	200	500	300	150.0%
01-097-52030	PUBLICATIONS	86	74	0	200	200	200	0	0.0%
01-097-52040	WEARING APPAREL	2,984	3,651	3,769	3,600	3,600	4,800	1,200	33.3%
01-097-52050	VEHICLES PARTS & SUPPLIES	1,528	879	0	1,000	1,000	1,000	0	0.0%
01-097-52060	VEHICLES FUEL & LUBRICANTS	2,524	4,715	6,902	2,500	3,400	3,400	900	36.0%
01-097-52070	MINOR TOOLS & APPARATUS	3,361	13,144	1,624	4,200	4,200	13,144	8,944	213.0%
01-097-52210	EQUIPMENT PARTS & SUPPLIES	41,827	10,188	9,807	1,500	2,000	5,000	3,500	233.3%
<b>SUPPLIES Total</b>		<b>52,409</b>	<b>32,922</b>	<b>22,239</b>	<b>13,200</b>	<b>14,600</b>	<b>28,044</b>	<b>14,844</b>	<b>112.5%</b>

**GENERAL FUND**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>MAINTENANCE</b>									
<b>01 - GENERAL FUND</b>									
01-097-63040	VEHICLE MAINTENANCE	1,704	0	340	1,500	1,500	1,500	0	0%
01-097-63050	RADIO MAINTENANCE	200	0	0	200	200	0	(200)	-100%
01-097-63070	MINOR TOOLS & APPARATUS	1,044	1,385	1,324	1,500	1,500	1,500	0	0%
<b>MAINTENANCE Total</b>		<b>2,948</b>	<b>1,385</b>	<b>1,664</b>	<b>3,200</b>	<b>3,200</b>	<b>3,000</b>	<b>(200)</b>	<b>-6%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-097-74010	COMMUNICATIONS	947	939	885	950	950	950	0	0%
01-097-74020	RENTAL OF EQUIPMENT	132	671	167	150	150	160	10	7%
01-097-74060	TRAVEL EXPENSE	293	0	0	250	250	250	0	0%
01-097-74070	DUES & SUBSCRIPTIONS	1,500	2,566	1,672	2,000	2,000	3,500	1,500	75%
01-097-74100	TRAINING	3,408	1,271	3,448	2,000	2,000	6,000	4,000	200%
01-097-74410	DOT DRUG TESTING / PHYSICALS	0	30	0	350	350	0	(350)	-100%
01-097-74991	WASTE DISPOSAL	943	380	574	1,500	1,089	1,200	(300)	-20%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>7,223</b>	<b>5,856</b>	<b>6,746</b>	<b>7,200</b>	<b>6,789</b>	<b>12,060</b>	<b>4,860</b>	<b>68%</b>
<b>CAPITAL OUTLAY</b>									
<b>01 - GENERAL FUND</b>									
01-097-85170	OTHER EQUIPMENT	0	0	0	0	0	15,500	15,500	100%
<b>CAPITAL OUTLAY Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,500</b>	<b>15,500</b>	<b>100%</b>
<b>FLEET MAINTENANCE Total</b>		<b>184,553</b>	<b>194,950</b>	<b>215,997</b>	<b>191,962</b>	<b>191,736</b>	<b>191,026</b>	<b>(936)</b>	<b>-0.5%</b>
<b>BUILDING MAINTENANCE</b>									
<b>PERSONNEL SERVICES</b>									
01-098-40010	SUPERVISION	58,465	59,760	107,700	109,180	109,180	112,445	3,265	3%
01-098-40030	OPERATIONS	163,029	165,153	99,076	117,252	117,252	151,780	34,528	29%
01-098-40100	OVERTIME	2,325	1,976	1,489	1,500	1,500	1,500	0	0%
01-098-40300	LONGEVITY	1,872	3,168	3,336	2,448	2,376	2,736	288	12%
01-098-41000	RETIREMENT	24,454	28,600	27,536	32,253	29,285	34,899	2,646	8%
01-098-41020	HOSPITAL & GROUP LIFE	40,712	38,942	39,315	44,457	37,754	51,204	6,747	15%
01-098-41030	MEDICARE	2,395	3,736	3,273	3,341	3,436	3,853	512	15%
<b>PERSONNEL SERVICES Total</b>		<b>293,251</b>	<b>301,337</b>	<b>281,725</b>	<b>310,431</b>	<b>300,783</b>	<b>358,417</b>	<b>47,986</b>	<b>15%</b>
<b>SUPPLIES</b>									
01-098-52040	WEARING APPAREL	843	3,270	3,331	3,570	3,570	4,000	430	12%
01-098-52070	MINOR TOOLS & APPARATUS	466	4,863	3,705	3,500	3,500	3,500	0	0%
01-098-52080	JANITORIAL SUPPLIES	14,074	15,001	19,452	19,994	20,000	20,000	6	0%
01-098-52090	CHEMICALS	359	204	0	250	250	250	0	0%
01-098-52210	EQUIPMENT PARTS & SUPPLIES	96	9	160	500	500	500	0	0%
<b>SUPPLIES Total</b>		<b>15,838</b>	<b>23,347</b>	<b>26,647</b>	<b>27,814</b>	<b>27,820</b>	<b>28,250</b>	<b>436</b>	<b>2%</b>
<b>MAINTENANCE</b>									
01-098-63010	FURNITURE & FIXTURES	723	675	0	0	0	0	0	0%
01-098-63060	ELECTRICAL EQUIPMENT MAINT	3,365	903	1,653	3,500	3,500	3,500	0	0%
01-098-63070	MINOR TOOLS & APPARATUS	131	162	58	300	300	300	0	0%
01-098-63240	BUILDING MAINTENANCE	37,721	58,593	46,837	50,000	50,000	90,000	40,000	80%
01-098-63340	HVAC EQUIPMENT	5,472	1,815	1,882	3,000	3,000	3,000	0	0%
01-098-63350	PLUMBING EQUIPMENT	713	644	1,065	1,500	1,500	1,500	0	0%
01-098-63430	PARKING LOTS	315	1,802	0	1,000	1,000	2,000	1,000	100%
<b>MAINTENANCE Total</b>		<b>48,440</b>	<b>64,593</b>	<b>51,495</b>	<b>59,300</b>	<b>59,300</b>	<b>100,300</b>	<b>41,000</b>	<b>69%</b>
<b>CONTRACTUAL/SUNDRY</b>									
01-098-74010	COMMUNICATIONS	551	840	224	900	900	900	0	0%
01-098-74020	RENTAL OF EQUIPMENT	99	810	200	1,000	1,000	1,000	0	0%
01-098-74040	SPECIAL SERVICES	2,002	1,702	1,128	1,900	1,900	2,500	600	32%
01-098-74081	JANITORIAL SERVICE	5,062	2,006	2,572	5,000	3,500	2,000	(3,000)	-60%
01-098-74100	TRAINING	0	2,060	0	350	350	1,000	650	186%
01-098-74110	ELECTRICITY	245,785	248,880	244,859	245,000	220,000	220,000	(25,000)	-10%

GENERAL FUND

LINE ITEM BUDGET DETAILS

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
01-098-74120	GAS	16,199	13,632	13,708	16,000	14,800	16,000	0	0%
01-098-74150	STREET LIGHTING	42,840	53,206	38,452	45,000	40,000	40,000	(5,000)	-11%
CONTRACTUAL/SUNDRY Total		312,538	323,137	301,143	315,150	282,450	283,400	(31,750)	-10%
BUILDING MAINTENANCE Total		670,066	712,414	661,010	712,695	670,353	770,367	57,672	8.1%
TRANSFERS									
TRANSFERS									
01-999-77070	TRANSFER TO CAPITAL PROJECTS	1,075,000	286,812	1,420,000	438,000	438,000	0	(438,000)	-100%
01-999-77190	TRANSFER TO PUBLIC IMPROV DIS	0	0	1,400	260	260	0	(260)	-100%
TRANSFERS Total		1,075,000	286,812	1,421,400	438,260	438,260	0	(438,260)	-100%
01 - GENERAL FUND Totals		9,187,685	8,870,998	10,282,095	9,803,926	9,187,685	9,672,321	(131,605)	-1.3%

**SPECIAL REVENUE FUNDS**

<b>Watauga Parks Development Corporation (PDC)</b>	<b>Fund 04</b>
<b>Watauga Crime Control and Prevention District (CCD)</b>	<b>Fund 18</b>
<b>Library Donation Fund</b>	<b>Fund 23</b>
<b>Municipal Court Building Security Fee</b>	<b>Fund 25</b>
<b>Municipal Court Technology Fee Fund</b>	<b>Fund 26</b>
<b>Juvenile Case Manager Fund</b>	<b>Fund 27</b>
<b>Traffic Safety Fund</b>	<b>Fund 28</b>
<b>Public Improvement District (PID)</b>	<b>Fund 30</b>

## SPECIAL REVENUE FUNDS

### WATAUGA PARKS DEVELOPMENT CORPORATION – FUND 04

Voters established the Watauga Parks Development Corporation Sales Tax Fund to account for a one-half cent sales tax increase in May 1994 under the 4b Economic Development legislation. The purpose of the increase in sales tax is to build city parks and improve existing parks under the supervision of the Watauga Parks Development Corporation.

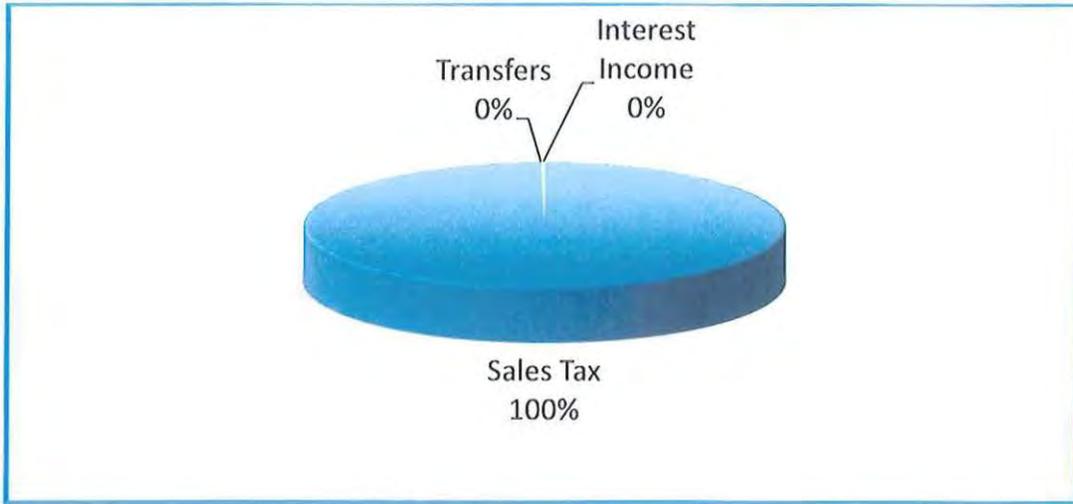
This Special Revenue Fund and is used to account for specific revenues that are legally restricted to expenditures for particular purposes. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Sales tax revenue for FY 2012 is expected to be \$1,340,000. Sales tax revenue is projected to remain flat this fiscal year.

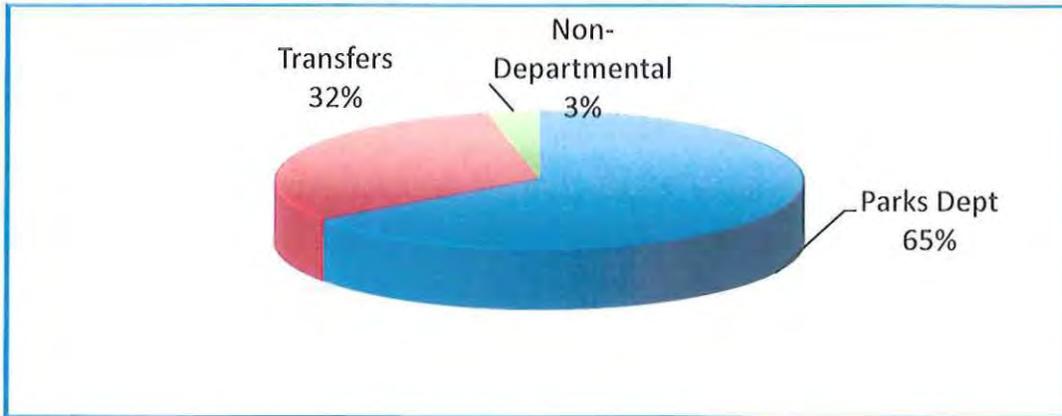
	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimate	FY 2012 Proposed
<b>Fund Balance, October 1</b>	<b>\$ 894,394</b>	<b>\$ 1,102,420</b>	<b>\$ 1,418,356</b>	<b>\$ 1,433,778</b>	<b>\$ 1,518,984</b>	<b>\$ 1,890,433</b>
<b>Revenues</b>						
Sales Tax Revenue	1,311,970	1,246,847	1,308,212	1,292,800	1,341,000	1,340,000
Transfers In	16,118	-	-	24,600	24,600	-
Interest Earnings	23,782	18,505	5,917	3,500	3,500	3,500
<b>Total Revenues</b>	<b>\$ 1,351,870</b>	<b>\$ 1,265,352</b>	<b>\$ 1,314,129</b>	<b>\$ 1,320,900</b>	<b>\$ 1,369,100</b>	<b>\$ 1,343,500</b>
<b>Total Available Resources</b>	<b>\$ 2,246,264</b>	<b>\$ 2,367,772</b>	<b>\$ 2,732,485</b>	<b>\$ 2,754,678</b>	<b>\$ 2,888,084</b>	<b>\$ 3,233,933</b>
<b>Expenditures:</b>						
Non-Departmental	3,860	5,793	2,200	50,574	5,000	54,117
Parks Department	712,855	621,308	629,839	734,822	712,656	1,091,567
<b>Total Expenditures</b>	<b>\$ 716,715</b>	<b>\$ 627,101</b>	<b>\$ 632,039</b>	<b>\$ 785,396</b>	<b>\$ 717,656</b>	<b>\$ 1,145,684</b>
<b>Transfers Out</b>						
Transfer Out - General Fund	63,249	62,370	64,000	64,640	64,640	67,000
Transfer Out - PDC Construction	150,000	40,000	302,000	-	-	250,000
Transfer Out - Debt Service	213,880	219,945	215,462	215,355	215,355	214,880
<b>Total Transfers</b>	<b>427,129</b>	<b>322,315</b>	<b>581,462</b>	<b>279,995</b>	<b>279,995</b>	<b>531,880</b>
<b>Revenues Over(Under) Expenses</b>	<b>208,026</b>	<b>315,936</b>	<b>100,628</b>	<b>255,509</b>	<b>371,449</b>	<b>(334,064)</b>
<b>Fund Balance, September 30</b>	<b>\$ 1,102,420</b>	<b>\$ 1,418,356</b>	<b>\$ 1,518,984</b>	<b>\$ 1,689,287</b>	<b>\$ 1,890,433</b>	<b>\$ 1,556,369</b>
<b>Target Balance@15% of Budgeted</b>						<b>\$ 164,335</b>

## SPECIAL REVENUE FUNDS

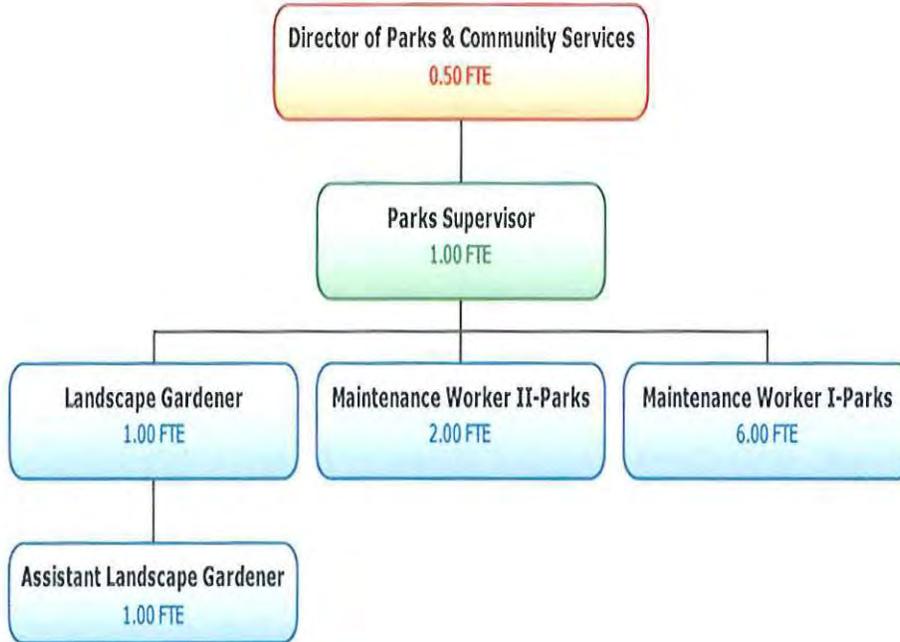
### Where Does the Money Come From?



### Where Does the Money Go?



**PARKS DEVELOPMENT CORPORATION  
FUND 04-075**



## SPECIAL REVENUE FUND

<b>DEPARTMENT:</b> RECREATION AND COMMUNITY SERVICES <b>DIVISION / ACTIVITY:</b> PARKS DEVELOPMENT CORPORATION – FUND - 04-075	
<b>LOCATION:</b> 7901 Indian Springs Road Watauga, Texas 76148 Phone Number: 817-514-5890	<b>HOURS OF OPERATION:</b> Monday – Friday      7:00 A.M. – 4:00 P.M.
<b>MISSION / PROGRAMS / SERVICES:</b> To provide a commitment to excellence in leisure opportunities, giving government support by enhancing the quality, safety and diversity for the citizens of Watauga’s way of life and to preserve them for future generations. <ul style="list-style-type: none"> <li>• Maintain quality athletic fields for 220 youth and adult teams</li> <li>• Maintain nine park properties totaling 119 acres</li> <li>• Assist the recreation division with 5 special events annually.</li> <li>• Provide assistance to other City wide Departments as needed</li> </ul>	
<b>FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:</b> The Parks Division is proud to have been a part of several projects throughout the Fiscal 2010-11 year which include: <ul style="list-style-type: none"> <li>• Construction of the Parking Lot and Restroom facilities at Capp Smith Park</li> <li>• Recognition from the Texas Turf Grass Association for the Outstanding Soccer Fields of the Year</li> <li>• Installation of the drip irrigation system for the tree farm on Linda Dr.</li> <li>• An injury/accident free year for Park personnel</li> <li>• Planting of 60 trees at Capp Smith Park</li> <li>• Negotiation of Equipment trades with Zimmer Kobota for replacement equipment with minimal cost</li> <li>• 50 percent replacement of old irrigation rotary heads with new parts</li> </ul>	
<b>FY2012 GOALS/ OBJECTIVES:</b> The Parks Division Goals and Objectives are as follows: <ul style="list-style-type: none"> <li>• Continue with implementation of the tree planting program, (50-80) throughout the year</li> <li>• Replace irrigation system at BISD Park</li> <li>• Complete Multi City trail system at Park Vista</li> <li>• Install new playground equipment at BISD and Virgil Anthony Park</li> <li>• Continue with erosion repairs at Capp Smith Park</li> <li>• Repair to the Lower Dam Wall at Capp Smith Park</li> </ul>	
<b>MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:</b> To be able to provide the quality of service our citizens have come to expect we must: <ul style="list-style-type: none"> <li>• Upgrade our maintenance equipment and service vehicles</li> <li>• Promote (1) Maintenance Worker 1 position to Assistant Gardner</li> <li>• Link our trail system at Park Vista with the surrounding communities of Fort Worth and Haltom City</li> <li>• Replace the playground equipment at BISD and Virgil Anthony Parks</li> <li>• Repair the Lower Dam Wall at Capp Smith Park</li> </ul>	

**DEPARTMENT: RECREATION AND COMMUNITY SERVICES**  
**DIVISION / ACTIVITY: PARKS DEVELOPMENT CORPORATION - FUND 04**

EXPENDITURES	2007-08	2008-09	2009-10	2010-11	PROPOSED	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	2010-11 ESTIMATED	2011-12 BUDGET
Personnel	\$430,977	\$418,767	\$443,827	\$515,792	\$511,713	\$532,017
Supplies	\$54,266	\$54,058	\$58,342	\$57,200	\$54,016	\$62,400
Maintenance	\$44,216	\$52,336	\$47,188	\$60,710	\$55,575	\$60,710
Contractual/Sundry	\$537,012	\$410,082	\$664,144	\$431,689	\$399,895	\$690,437
Capital Outlay	\$77,373	\$14,174	\$0	\$0	\$0	\$332,000
<b>TOTAL</b>	<b>\$1,143,844</b>	<b>\$949,417</b>	<b>\$1,213,501</b>	<b>\$1,065,391</b>	<b>\$1,021,199</b>	<b>\$1,677,564</b>

PERSONNEL						
Rec & Comm. Services Director	0.50	0.50	0.50	0.50	0.50	0.50
Parks Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I / Parks	7.00	7.00	7.00	7.00	7.00	6.00
Maint. Worker II /Crew Leader Parks	2.00	2.00	2.00	2.00	2.00	2.00
Landscape Gardener	0.00	1.00	1.00	1.00	1.00	1.00
Asst. Gardner						1.00
<b>TOTAL</b>	<b>10.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Athletic Fields	8	8	8
Park Acres	116	119	119

<i>Efficiency Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M&O Budget per Capita	\$51.64	\$43.46	\$71.39
Acres per FTE	10	10	10

<i>Effectiveness Measures / Outcomes</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
COW1 / 2 / 3 / 4 Mow and maintain developed facilities weekly	100%	100%	100%
COW1 / 3 Mow and maintain undeveloped facilities monthly	100%	100%	100%
COW Hours of personnel training	52	72	80
COW Number of trees planted	46	82	85

**DEPARTMENT: RECREATION AND COMMUNITY SERVICES**  
**DIVISION / ACTIVITY: PARKS DEVELOPMENT CORPORATION - FUND 04-075**

DESCRIPTION	CATEGORY	FUNDING	ONE-TIME	ON-GOING
Vehicle - F150 long bed	Capital Outlay	FB	\$24,000.00	
Walk behind trencher	Capital Outlay	FB	\$17,000.00	
Zero turn mower (6)	Capital Outlay	FB	\$108,000.00	
Ice machine lease for parks office	Contractual / Sundry	FB		\$3,000.00
Vehicle - F350 pickup (2)	Capital Outlay	FB	\$54,000.00	
Ballfield groomer	Capital Outlay	FB	\$16,000.00	
Skid steer tractor	Capital Outlay	FB	\$38,000.00	
Tractor	Capital Outlay	FB	\$25,000.00	
Dedicated sprayer	Capital Outlay	FB	\$50,000.00	
<b>TOTALS:</b>			<b>\$332,000.00</b>	<b>\$3,000.00</b>

**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>04- PDC SALES TAX FUND</b>									
<b>REVENUES</b>									
04-000-30510	SALES TAX	1,311,970	1,246,845	1,308,212	1,292,800	1,370,000	1,340,000	47,200	3.7%
04-000-36600	INTEREST EARNINGS	23,782	18,605	5,917	3,500	3,500	3,500	0	0.0%
04-000-36610	INTEREST FROM SECURITIES	0	0	0	0	0	0	0	0.0%
04-000-36620	UNREALIZED GAIN/LOSS	0	0	0	0	0	0	0	0.0%
04-000-36700	OTHER REVENUE	0	0	0	0	0	0	0	0.0%
04-000-39050	TRANSFER FROM PDC DEBT	16,118	0	0	24,600	24,600	0	(24,600)	-100.0%
<b>Total REVENUES</b>		<b>1,351,870</b>	<b>1,265,350</b>	<b>1,314,130</b>	<b>1,320,900</b>	<b>1,398,100</b>	<b>1,343,500</b>	<b>22,600</b>	<b>1.7%</b>
<b>NON-DEPARTMENTAL</b>		<b>3,860</b>	<b>5,792</b>	<b>2,200</b>	<b>50,574</b>	<b>35,000</b>	<b>54,117</b>	<b>3,543</b>	<b>7.0%</b>
<b>PARKS DEPARTMENT</b>									
<b>PERSONNEL SERVICES</b>									
04-075-40010	SUPERVISION	73,311	74,933	78,763	79,389	84,017	82,989	3,600	4.5%
04-075-40030	OPERATIONS	252,761	235,655	244,984	262,404	262,404	276,011	13,607	5.2%
04-075-40100	OVERTIME	1,695	839	1,946	2,000	2,000	2,000	0	0.0%
04-075-40300	LONGEVITY	6,840	8,310	9,237	9,576	8,424	10,224	648	6.8%
04-075-41000	RETIREMENT	36,693	40,091	43,681	52,272	44,717	47,998	(4,274)	-8.2%
04-075-41010	VACATION/COMP TIME/RET/LOA	0	0	0	20,000	20,000	20,000	0	0.0%
04-075-41020	HOSPITAL & GROUP LIFE	54,911	54,334	60,317	72,900	72,900	74,941	2,041	2.8%
04-075-41030	MEDICARE	4,766	4,606	4,900	5,414	5,414	5,354	(60)	-1.1%
04-075-41070	SALARY ADJUSTMENTS	0	0	0	11,837	11,837	12,500	663	5.6%
<b>PERSONNEL SERVICES Total</b>		<b>430,977</b>	<b>418,768</b>	<b>443,828</b>	<b>516,792</b>	<b>511,713</b>	<b>532,017</b>	<b>16,225</b>	<b>3.1%</b>
<b>SUPPLIES</b>									
04-075-52010	OFFICE SUPPLIES	107	159	153	200	200	200	0	0.0%
04-075-52040	WEARING APPAREL	4,353	3,475	3,136	4,500	4,500	4,500	0	0.0%
04-075-52050	VEHICLE PARTS AND SUPPLIES	2,818	3,942	2,941	4,000	4,000	5,000	1,000	25.0%
04-075-52060	VEHICLE FUEL & LUBE	11,306	13,651	13,198	12,000	12,000	16,200	4,200	35.0%
04-075-52070	MINOR TOOLS & APPARATUS	3,171	2,941	6,506	3,500	3,500	3,500	0	0.0%
04-075-52080	JANITORIAL SUPPLIES	519	1,137	926	1,500	1,500	1,500	0	0.0%
04-075-52090	CHEMICALS	9,848	5,432	8,383	8,000	8,000	8,000	0	0.0%
04-075-52210	EQUIPMENT PARTS & SUPPLIES	3,343	3,404	4,052	3,500	3,500	3,500	0	0.0%
04-075-52300	LIVING PLANT SUPPLIES	18,803	19,916	19,046	20,000	16,816	20,000	0	0.0%
<b>SUPPLIES Total</b>		<b>54,268</b>	<b>54,057</b>	<b>58,341</b>	<b>57,200</b>	<b>54,016</b>	<b>62,400</b>	<b>5,200</b>	<b>9.1%</b>
<b>MAINTENANCE</b>									
04-075-63040	VEHICLE MAINTENANCE	1,644	1,606	1,095	2,050	2,050	2,050	0	0.0%
04-075-63050	RADIO MAINTENANCE	0	80	22	400	0	400	0	0.0%
04-075-63070	MINOR TOOLS & APPARATUS	792	635	608	1,200	1,200	1,200	0	0.0%
04-075-63230	SIGN MAINTENANCE	2,110	388	3,193	4,000	3,500	4,000	0	0.0%
04-075-63390	PARK MAINTENANCE	31,315	41,929	36,833	44,760	41,025	44,760	0	0.0%
04-075-63470	FENCING	3,984	3,427	1,067	3,500	3,000	3,500	0	0.0%
04-075-63510	SOFTWARE MAINTENANCE	4,370	4,370	4,370	4,800	4,800	4,800	0	0.0%
<b>MAINTENANCE Total</b>		<b>44,215</b>	<b>52,335</b>	<b>47,188</b>	<b>60,710</b>	<b>55,575</b>	<b>60,710</b>	<b>0</b>	<b>0.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
04-075-74100	COMMUNICATIONS	881	898	842	600	600	670	70	11.7%
04-075-74020	RENTAL OF EQUIPMENT	291	221	550	1,000	1,000	4,000	3,000	300.0%
04-075-74040	SPECIAL SERVICES	17,226	1,607	2,240	3,540	3,000	3,540	0	0.0%
04-075-74050	ADVERTISING	0	35	0	100	0	100	0	0.0%
04-075-74060	TRAVEL EXPENSE	370	458	456	750	750	1,000	250	33.3%
04-075-74070	DUES AND SUBSCRIPTIONS	92	147	150	250	250	250	0	0.0%
04-075-74100	TRAINING	850	1,400	1,699	1,880	1,800	1,880	0	0.0%
04-075-74110	ELECTRICITY	71,008	60,171	61,045	74,000	65,000	74,000	0	0.0%
04-075-74260	CONSULTING	0	500	500	1,000	500	1,000	0	0.0%
04-075-74560	WORKERS COMPENSATION	15,305	16,536	13,000	18,000	12,000	18,000	0	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>106,023</b>	<b>81,973</b>	<b>80,482</b>	<b>101,120</b>	<b>84,900</b>	<b>104,440</b>	<b>3,320</b>	<b>3.3%</b>
<b>CAPITAL OUTLAY</b>									

**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAILS**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>04- PDC SALES TAX FUND</b>									
04-075-85130	MOTOR VEHICLES	0	14,174	0	0	0	78,000	78,000	100.0%
04-075-85170	OTHER EQUIPMENT	43,873	0	0	0	0	0	0	0.0%
04-075-85210	PLAYGROUND AND PARKS	0	0	0	0	0	254,000	254,000	100.0%
04-075-85490	ATHLETIC/PRACTICE	33,500	0	0	0	0	0	0	0.0%
<b>CAPITAL OUTLAY Total</b>		<b>77,373</b>	<b>14,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,000</b>	<b>332,000</b>	<b>100.0%</b>
<b>TRANSFERS</b>									
04-999-77010	TRANSFER TO GENERAL FUND	63,249	62,370	64,000	64,640	64,640	67,000	2,360	3.7%
04-999-77030	TRANSFER TO PDC CONSTRUC'	150,000	40,000	302,000	0	0	250,000	250,000	100.0%
04-999-77100	TRANSFER TO PDC DEBT PMNT	213,880	219,946	215,462	215,355	215,355	214,880	(475)	100.0%
<b>TRANSFER Total</b>		<b>427,129</b>	<b>322,316</b>	<b>581,462</b>	<b>279,995</b>	<b>279,995</b>	<b>531,880</b>	<b>251,885</b>	<b>100.0%</b>
<b>PDC TOTAL EXPENDITURES</b>		<b>1,143,845</b>	<b>949,415</b>	<b>1,213,501</b>	<b>1,065,391</b>	<b>1,021,199</b>	<b>1,677,564</b>	<b>612,173</b>	<b>57.5%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>208,025</b>	<b>315,935</b>	<b>100,629</b>	<b>255,509</b>	<b>376,901</b>	<b>(334,064)</b>	<b>(589,573)</b>	<b>-230.7%</b>

## SPECIAL REVENUE FUNDS

### CRIME CONTROL DISTRICT – FUND 18

The Crime Control and Prevention District was established to account for a one-half cent sales tax increase approved by voters on March 23, 1996, for an initial five years. On May 5, 2001, voters extended the sales tax collection for ten more years. The purpose of the increase in sales tax is to enhance law enforcement in Watauga. The additional funding is used to add officers and purchase additional equipment and supplies for law enforcement purposes. A ten-year extension of the sales tax was passed during the November 2010 election.

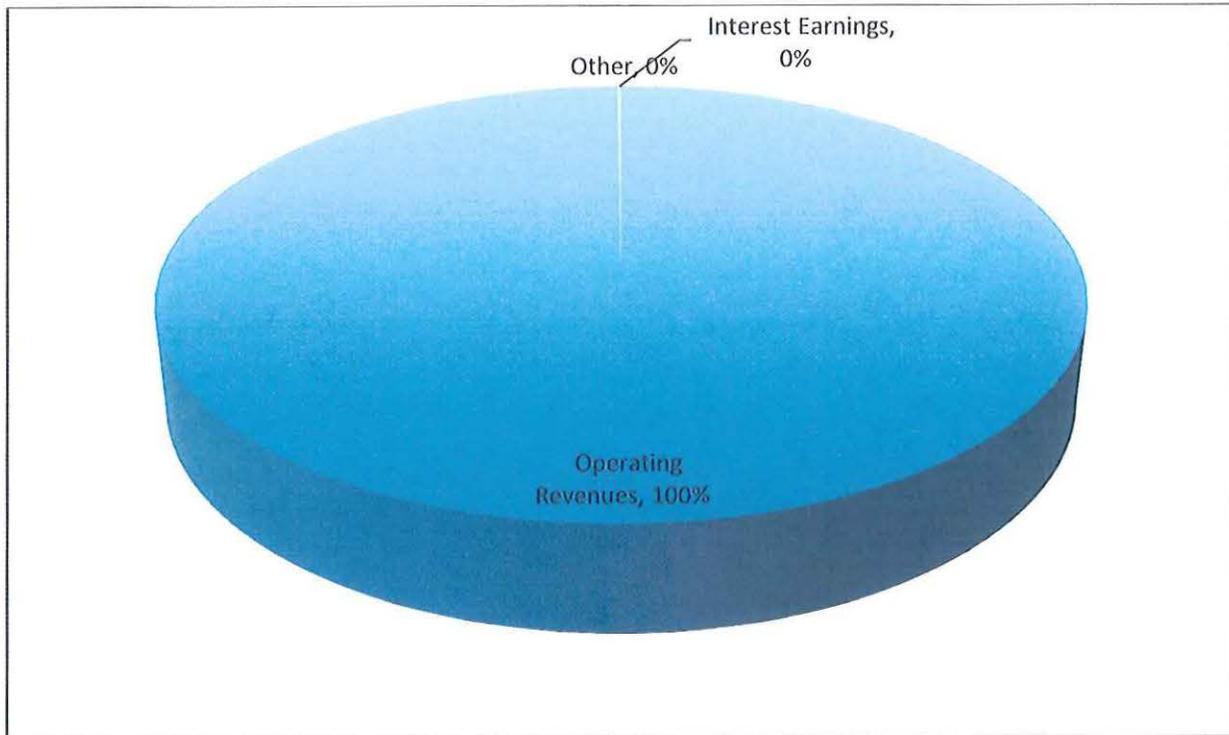
This is a Special Revenue Fund and is used to account for specific revenues that are legally restricted to expenditures for particular purposes. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Sales tax revenue for FY 2012 is expected to be \$1,285,000. Revenues are projected to be higher this year due to the lifting of legal restrictions of taxability for some items within the District effective April, 2011.

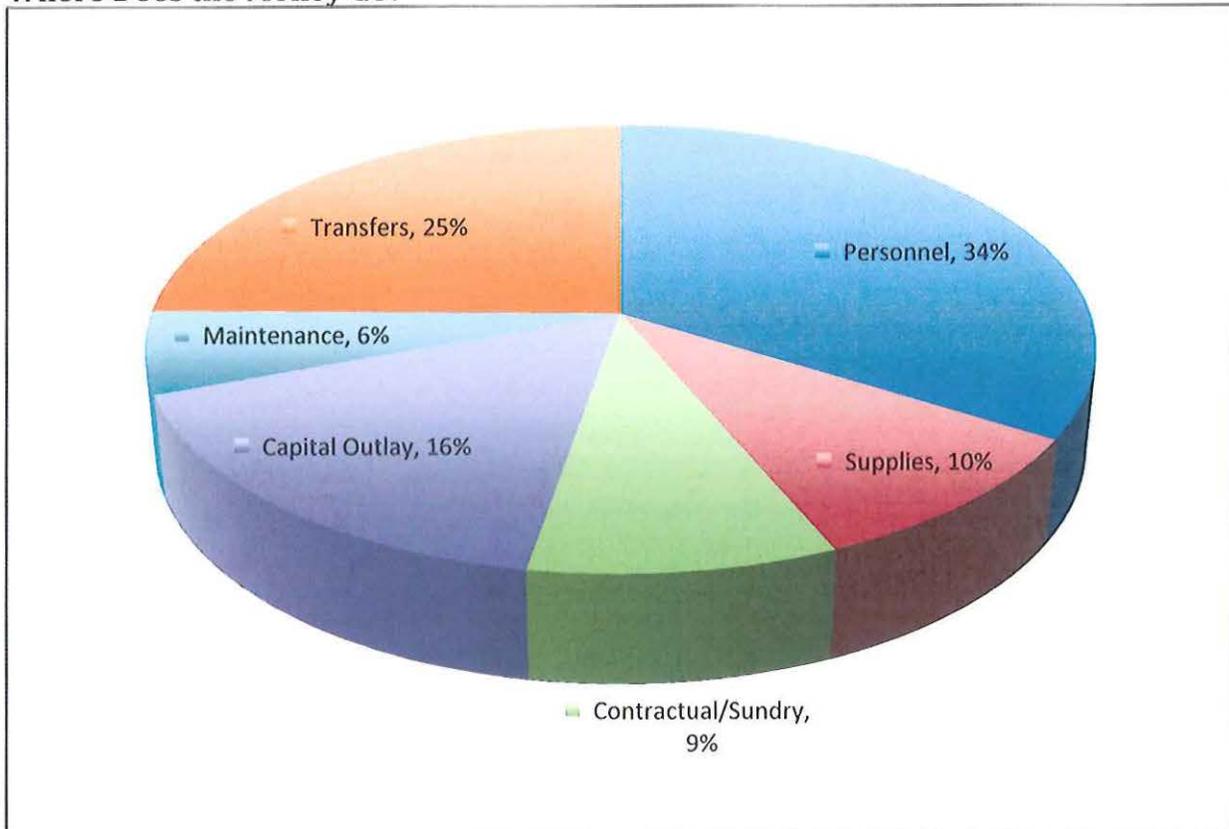
	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Estimate	FY 2012 Proposed
<b>Fund Balance, October</b>	<b>\$ 1,270,119</b>	<b>\$ 917,593</b>	<b>\$ 1,102,617</b>	<b>\$ 1,101,847</b>	<b>\$ 1,247,765</b>	<b>\$ 1,333,355</b>
<b>Revenues</b>						
Operating Revenues	1,207,252	1,145,622	1,153,971	1,090,000	1,200,000	1,285,000
Grant Proceeds						
Excrow Interest						
Other	25,150	31,312	42,016	34,247	25,247	-
Interest Earnings	31,300	7,632	2,051	1,500	1,500	1,600
<b>Total Revenues</b>	<b>1,263,702</b>	<b>1,184,566</b>	<b>1,198,038</b>	<b>1,125,747</b>	<b>1,226,747</b>	<b>1,286,600</b>
<b>Total Available Resources</b>	<b>\$ 2,533,821</b>	<b>\$ 2,102,159</b>	<b>\$ 2,300,655</b>	<b>\$ 2,227,594</b>	<b>\$ 2,474,512</b>	<b>\$ 2,619,955</b>
<b>Expenditures:</b>						
Expenditures	1,092,602	986,045	1,041,390	1,203,333	1,118,672	1,554,590
Transfer Out	523,626	13,497	11,500	22,485	22,485	510,600
<b>Total Expenditures</b>	<b>\$ 1,616,228</b>	<b>\$ 999,542</b>	<b>\$ 1,052,890</b>	<b>\$ 1,225,818</b>	<b>\$ 1,141,157</b>	<b>\$ 2,065,190</b>
<b>Revenues Over(Under) Expenses</b>	<b>(352,526)</b>	<b>185,024</b>	<b>145,148</b>	<b>(100,071)</b>	<b>85,590</b>	<b>(778,590)</b>
<b>Fund Balance, Septem</b>	<b>\$ 917,593</b>	<b>\$ 1,102,617</b>	<b>\$ 1,247,765</b>	<b>\$ 1,001,776</b>	<b>\$ 1,333,355</b>	<b>\$ 554,765</b>
<b>Target Balance @ 15% of Budgeted Operating Expenses</b>						<b>\$ 190,094</b>

## SPECIAL REVENUE FUNDS

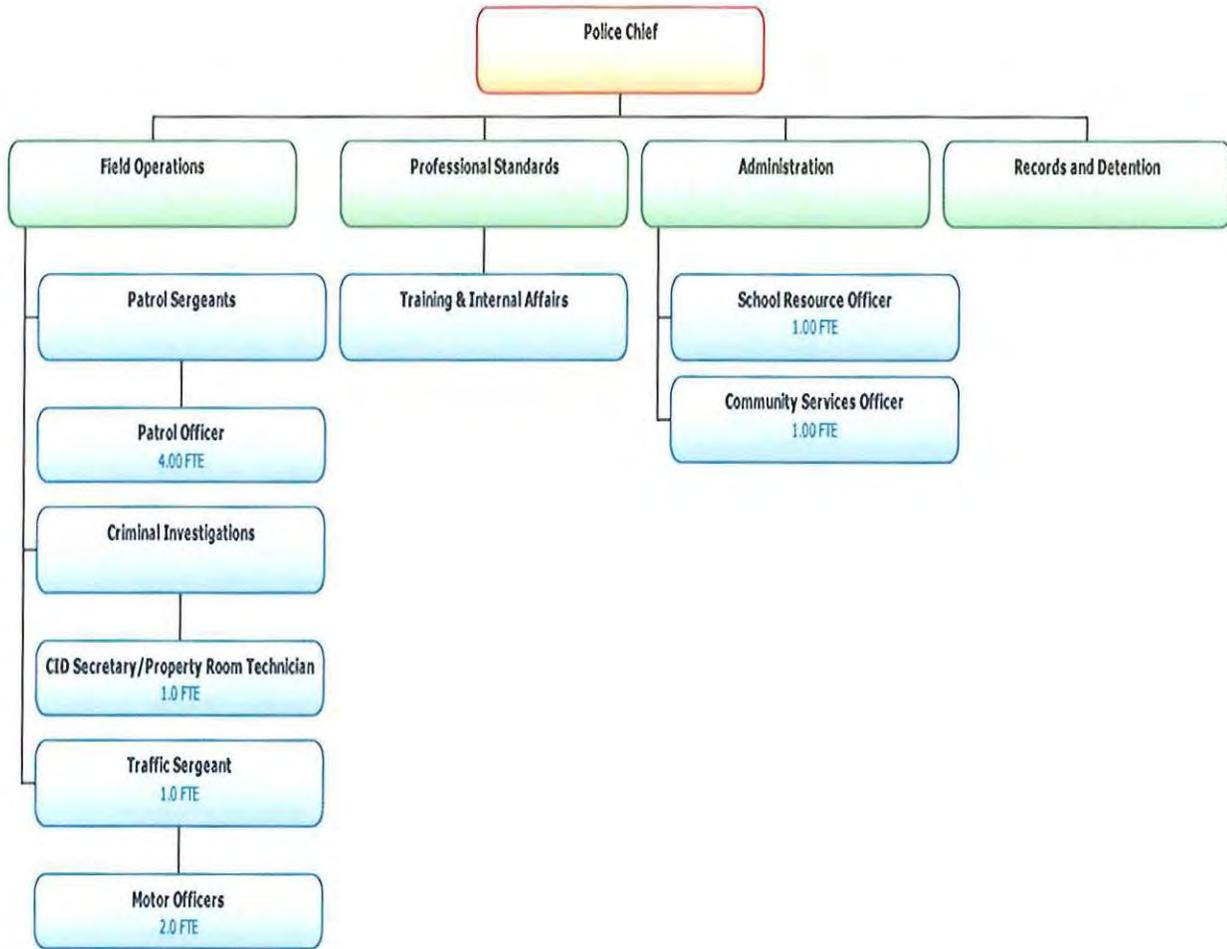
### Where Does the Money Come From?



### Where Does the Money Go?



**CRIME CONTROL DISTRICT  
FUND 18-080**



# SPECIAL REVENUE FUND

**DEPARTMENT:** POLICE

**DIVISION / ACTIVITY:** WATAUGA CRIME CONTROL AND PREVENTION DISTRICT – FUND 18

**LOCATION:**

7101 Whitley Road  
Watauga, Texas 76148

**HOURS OF OPERATION:**

24 hours a day

**MISSION / PROGRAMS / SERVICES:**

The mission of the Watauga Police Department is to provide the highest quality police services while safeguarding individual liberties and building impartial community relationships. Our mandate is to reduce both crime and the fear of crime through training, technology and the implementation of the most modern and progressive resources available.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

The WCCPD Fund Budget overall was tightened due to economic down turn and restrictions of available funds from the ½ cent tax.

- The WCCPD budget is primarily used for Crime Control and Prevention programs and equipment purchases.
- The SRO and Community Services Officer are funded by WCCPD. We maintained the quality of service expected by our citizens by assigning personnel to fill these roles.
- We supported block parties of neighborhood watch groups, preformed home and business safety inspections after providing training to certify the Officer in the inspections process.
- We maintained our in-car laptops by refurbishing three and purchasing three new ones to better support the field officers activities.
- A change in type of police vehicles was implemented in this budget. We have transitioned from Dodge Chargers to Chevrolet Tahoes. We believe this transition will save money on maintenance and provide a better, more usable vehicle, as well as represent our Department and City in a progressive and professional way.

**FY2012 GOALS/ OBJECTIVES:**

- Maintain and improve our mission, evaluate our current programs while searching for new and innovative ways and technology to perform tasks more efficiently.
- Become fully staffed.
- We will continue to replace or renew tools to assist in the improved service delivered, such as in-car computers.
- Purchase new in-car audio video equipment (DVR) that is technologically up to date.
- We will grow in our community relations via contacts on businesses, home safety inspections and Citizen Police Academies.
- Implement an Automated License Plate Reading (ALPR) system. This will assist in locating criminals and absconders of our City warrants and generate funds that are outstanding.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

While making every effort to provide our citizens the quality of service and care they demand and deserve, we are requesting additional funds to fully staff our department so that demands can adequately be fulfilled.

This includes:

- Fully funding of the SRO that BISD is unable to fund.
- Funding for the updated DVR system and ALPR system.

<b>DEPARTMENT:</b> POLICE		<b>DIVISION/ACTIVITY</b> CRIME PREVENTION AND CONTROL DISTRICT				<b>FUND#</b> 18	
<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>	
Personnel	\$560,512	\$548,290	\$575,574	\$642,883	\$593,072	\$700,050	
Supplies	\$216,119	\$165,260	\$154,683	\$176,200	\$175,600	\$200,540	
Maintenance	\$58,141	\$74,060	\$81,592	\$59,984	\$55,628	\$122,000	
Contractual/Sundry	\$141,102	\$135,178	\$114,891	\$173,766	\$142,500	\$188,000	
Capital Outlay	\$116,727	\$63,255	\$114,650	\$120,500	\$116,500	\$344,000	
Transfers	\$523,626	\$13,497	\$11,500	\$22,485	\$22,485	\$510,600	
<b>TOTAL</b>	<b>\$1,616,227</b>	<b>\$999,540</b>	<b>\$1,052,890</b>	<b>\$1,195,818</b>	<b>\$1,105,785</b>	<b>\$2,065,190</b>	
<b>PERSONNEL WCCD SPECIAL SERVICES</b>							
Public Safety Officer	4	4	4	4	4	4	
Sergeant	1	1	1	1	1	1	
Traffic Enforcement	3	3	3	3	3	3	
School Resource Officer	1	1	1	1	1	1	
CID Secretary/Property Tech						1	
<b>TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	
<b>PERFORMANCE MEASURES/SERVICE LEVELS</b>							
<i>Input/Demand</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>	
Number of Sworn Police Officers				8	8	8	
<i>Output/Workload</i>							
<i>Efficiency Measures/Impact</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>	
M&O Budget per Capita				\$44.80	\$47.06	\$87.89	
Number of Sworn Officers Per 1000 Population from CCPD				4.61%	4.36%	7.21%	
				0.33	0.34	0.34	
<i>Effectiveness Measures/Outcomes</i>							
Neighborhood Watch Programs							
Neighborhood Watch Meetings							

DEPARTMENT: POLICE				
DIVISION / ACTIVITY: WATAUGA CRIME CONTROL AND PREVENTION DISTRICT FUND 18				
DESCRIPTION	CATEGORY	FUNDING	ONE-TIME	ON-GOING
Radios/Dispatch Console	Contractual/Sundry Maintenance	CO/FB	\$484,900.00	\$17,500.00
Software - Migration to Crimes Software	Maintenance	FB		\$13,000.00
Risk Management Resources Service	Contractual/Sundry	FB		\$6,000.00
Increase Travel Budget	Contractual/Sundry	FB		\$6,500.00
Increase Training Budget	Contractual/Sundry	FB		\$10,000.00
Increase Admin Training	Contractual/Sundry	FB		\$8,000.00
ALPR Units (2)	Capital Outlay	FB	\$60,000.00	
Ticketwriters (6)	Capital Outlay	FB	\$18,000.00	
Vehicles - Tahoe (2)	Capital Outlay	FB	\$115,000.00	
Staff - CID Secretary / Property Room Tech	Personnel	FB		\$42,000.00
Vehicle - Crime Scene Unit (1)	Capital Outlay	FB	\$35,000.00	
In-Car Video System Upgrade	Capital Outlay	FB	\$85,000.00	\$6,000.00
<b>TOTALS:</b>			<b>\$847,900.00</b>	<b>\$119,000.00</b>

**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAIL**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>18 - CRIME PREVENTION FUND</b>									
<b>REVENUES</b>									
18-000-30510	SALES TAX	1,207,252	1,145,624	1,153,971	1,090,000	1,200,000	1,285,000	195,000	17.9%
18-000-36600	INTEREST EARNINGS	31,300	7,632	2,051	1,500	1,400	1,600	100	6.7%
18-000-36700	OTHER REVENUE	25,160	31,312	42,016	34,247	25,347	0	(34,247)	0.0%
<b>Total REVENUES</b>		<b>1,263,702</b>	<b>1,184,568</b>	<b>1,198,038</b>	<b>1,125,747</b>	<b>1,226,747</b>	<b>1,286,600</b>	<b>160,853</b>	<b>14.3%</b>
<b>POLICE DEPARTMENT</b>									
<b>PERSONNEL SERVICES</b>									
18-080-40010	SUPERVISION	57,742	63,093	65,984	65,063	73,263	68,183	3,120	4.8%
18-080-40020	CLERICAL	0	0	0	0	0	30,015	30,015	100.0%
18-080-40030	OPERATIONS	367,001	350,225	377,786	376,136	351,174	384,222	8,086	2.1%
18-080-40100	OVERTIME	24,512	20,442	10,093	25,000	15,000	25,000	0	0.0%
18-080-40250	CERTIFICATION PAY	2,973	4,075	4,765	4,000	4,000	4,000	0	0.0%
18-080-40300	LONGEVITY	3,312	3,456	4,356	3,744	4,299	5,184	1,440	38.5%
18-080-41000	RETIREMENT	49,073	55,300	60,077	69,012	54,443	69,665	653	0.9%
18-080-41020	HOSPITAL & GROUP LIFE	49,554	45,371	45,760	57,591	49,406	71,363	13,772	23.9%
18-080-41030	MEDICARE	6,344	6,328	6,752	7,148	6,298	7,215	67	0.9%
18-080-41050	VACATION/COMP TIME	0	0	0	20,000	20,000	20,000	0	0.0%
18-080-41070	SALARY ADJUSTMENTS	0	0	0	15,189	15,189	15,203	14	0.1%
<b>PERSONNEL SERVICES Total</b>		<b>560,511</b>	<b>548,290</b>	<b>575,573</b>	<b>642,883</b>	<b>593,072</b>	<b>700,050</b>	<b>57,167</b>	<b>8.9%</b>
<b>SUPPLIES</b>									
18-080-52010	OFFICE SUPPLIES	2882	4058	4028	4840	4840	4840	0	0.0%
18-080-52030	PUBLICATIONS	9	443	324	500	500	500	0	0.0%
18-080-52040	WEARING APPAREL	27,866	46,959	29,100	33,360	33,360	34,000	640	1.9%
18-080-52050	VEHICLES PARTS & SUPPLIE	4,607	2,913	4,731	6,000	6,000	6,000	0	0.0%
18-080-52060	VEHICLE FUEL & LUBE	80,217	52,883	59,632	68,000	68,000	92,000	24,000	35.3%
18-080-52070	MNOR TOOLS & APPARATUS	21,619	5,309	5,608	6,200	6,000	6,200	0	0.0%
18-080-52130	EVENT REFRESHMENT	666	688	362	1,200	1,000	1,000	(200)	-16.7%
18-080-52140	JAIL SUPPLIES	8,197	8,800	9,056	10,900	10,900	11,000	100	0.9%
18-080-52160	EDUCATIONAL SUPPLIES	4,169	5,246	6,516	7,000	7,000	7,000	0	0.0%
18-080-52250	UNIFORM CLEANING	12,209	12,588	11,462	13,200	13,000	13,000	(200)	-1.5%
18-080-52330	WEAPONS/AMMUNITION	53,778	25,374	23,864	25,000	25,000	25,000	0	0.0%
<b>SUPPLIES Total</b>		<b>216,119</b>	<b>165,261</b>	<b>154,683</b>	<b>176,200</b>	<b>175,600</b>	<b>200,540</b>	<b>24,340</b>	<b>13.8%</b>
<b>MAINTENANCE</b>									
18-080-63010	FURNITURE AND FIXTURES	37	493	270	500	500	500	0	0.0%
18-080-63020	OFFICE EQUIPMENT	7,490	4,556	8,746	15,000	10,000	10,000	(5,000)	-33.3%
18-080-63040	VEHICLE MAINTENANCE	19,361	17,052	17,276	27,300	20,000	20,000	(7,300)	-26.7%
18-080-63050	RADIO MAINTENANCE	31,248	23,437	19,973	21,000	25,000	43,000	22,000	104.8%
18-080-63060	ELECTRICAL EQUIPMENT	4	343	787	700	500	500	(200)	-28.6%
18-080-63510	SOFTWARE MAINTENANCE	0	28,179	34,540	35,484	35,000	48,000	12,516	35.3%
<b>MAINTENANCE Total</b>		<b>58,140</b>	<b>74,060</b>	<b>81,592</b>	<b>99,984</b>	<b>91,000</b>	<b>122,000</b>	<b>22,016</b>	<b>22.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
18-080-74010	COMMUNICATIONS	17,199	14,195	13,735	23,000	17,000	23,000	0	0.0%
18-080-74030	SUNDRY	22,840	24,682	18,944	24,682	15,000	17,000	(7,682)	-31.1%
18-080-74040	SPECIAL SERVICES	13,089	11,434	11,650	12,000	12,000	18,000	6,000	50.0%
18-080-74050	ADVERTISING	1,538	1,470	413	2,000	2,000	2,000	0	0.0%
18-080-74060	TRAVEL EXPENSE	3,961	2,668	3,561	3,500	3,500	10,000	6,500	185.7%
18-080-74070	DUES AND SUBSCRIPTIONS	7,771	13,656	7,023	15,910	10,000	12,000	(3,910)	-24.6%
18-080-74100	TRAINING	30,908	29,310	22,051	25,000	25,000	35,000	10,000	40.0%
18-080-74101	ADMINISTRATIVE TRAINING	1,480	1,980	2,000	2,000	2,000	10,000	8,000	400.0%
18-080-74190	PRINTING AND BINDING	1,636	1,658	1,978	2,000	2,000	2,000	0	0.0%
18-080-74300	LEASE/PURCHASE	7,770	9,600	10,655	15,540	12,000	16,000	(540)	-3.5%
18-080-74450	INVESTIGATION EXPENSE	9,849	8,170	6,626	10,075	10,000	12,000	1,925	19.1%
18-080-74560	WORKERS COMPENSATION	15,305	16,356	12,278	17,000	17,000	17,000	0	0.0%
18-080-74960	CONTINGENCY	7,756	0	3,978	11,059	15,000	15,000	3,941	35.6%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>141,102</b>	<b>135,179</b>	<b>114,892</b>	<b>163,766</b>	<b>142,500</b>	<b>188,000</b>	<b>24,234</b>	<b>14.8%</b>

SPECIAL REVENUE FUNDS

LINE ITEM BUDGET DETAIL

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>18- CRIME PREVENTION FUND</b>									
<u>CAPITAL OUTLAY</u>									
18-080-85040	COMPUTER HARDWARE	7,269	0	15,552	16,000	16,000	16,000	0	100.0%
18-080-85050	COMPUTER SOFTWARE	28,187	0	0	0	0	15,000	15,000	0.0%
18-080-85130	MOTOR VEHICLES	81,271	63,255	99,098	104,500	100,500	150,000	45,500	100.0%
18-080-85170	OTHER EQUIPMENT	0	0	0	0	0	163,000	163,000	0.0%
CAPITAL OUTLAY Total		116,727	63,255	114,650	120,500	116,500	344,000	223,500	100.0%
<u>TRANSFERS</u>									
18-999-77010	TRANSFER TO GENERAL FUI	23,626	13,497	11,500	22,485	22,485	25,700	3,215	14.3%
18-999-77070	TRANSFER TO CAPITAL PRO.	500,000	0	0	0	0	484,900	484,900	100.0%
TRANSFER Total		523,626	13,497	11,500	22,485	22,485	510,600	488,115	100.0%
CCD TOTAL EXPENDITURES		1,616,225	999,542	1,052,890	1,225,818	1,141,157	2,065,190	839,372	68.5%
REVENUES OVER/UNDER EXPENDITURES		(352,523)	185,026	145,148	(100,071)	85,590	(778,590)	(678,519)	678.0%

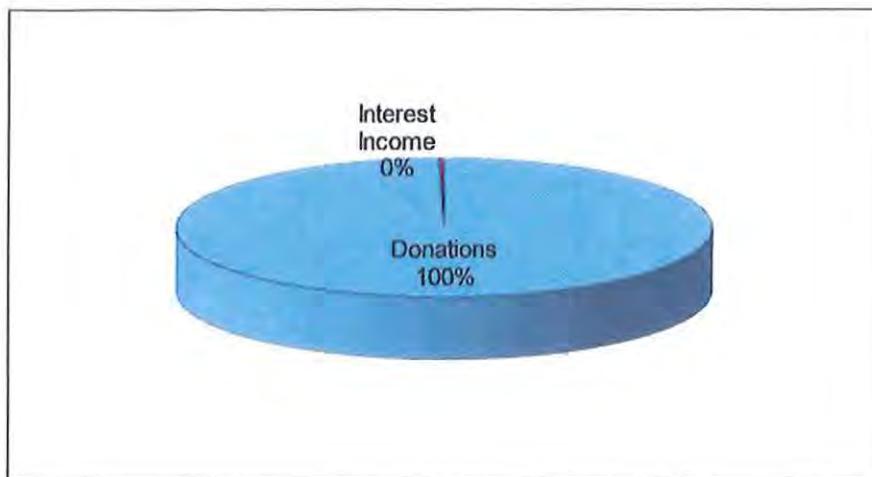
## SPECIAL REVENUE FUNDS

### LIBRARY DONATION FUND – FUND 23

The Library Donation Fund is a Special Revenue Fund used to account for specific revenues that are legally restricted to expenditures for particular purposes. The Library Donation Fund was established to give Watauga citizens the opportunity to assist the Library in purchasing supplies. Each month, citizens are given the opportunity to donate \$1 when paying their water and sewer bill.

This money is used to purchase additional library supplies such as books, audio and videotapes, periodicals, and other types of supplies.

#### BUDGET SUMMARY



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1</b>	<b>\$2,960</b>	<b>\$1,532</b>	<b>\$692</b>	<b>\$2,430</b>	<b>\$2,684</b>	<b>\$2,329</b>
<u>Revenue:</u>						
Operating Revenues	14,213	13,667	12,936	13,000	13,000	13,000
Interest Income	203	117	28	40	25	40
<b>Total Revenue</b>	<b>14,416</b>	<b>13,784</b>	<b>12,964</b>	<b>13,040</b>	<b>13,025</b>	<b>13,040</b>
<b>Total Available Resources</b>	<b>\$17,376</b>	<b>\$15,316</b>	<b>\$13,656</b>	<b>\$15,470</b>	<b>\$15,709</b>	<b>\$15,369</b>
<u>Expenditures:</u>						
<b>Total Expenditures</b>	<b>\$15,844</b>	<b>\$12,556</b>	<b>\$10,972</b>	<b>\$13,130</b>	<b>\$13,380</b>	<b>\$13,230</b>
<b>Fund Balance, September 30</b>	<b>\$1,532</b>	<b>\$2,760</b>	<b>\$2,684</b>	<b>\$2,340</b>	<b>\$2,329</b>	<b>\$2,139</b>

SPECIAL REVENUE FUNDS

LINE ITEM BUDGET DETAIL

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>23- LIBRARY DONATIONS</b>									
<b>REVENUES</b>									
23-000-36150	LIBRARY DONATIONS	14,213	13,667	12,936	13,000	13,000	13,000	0	0.0%
23-000-36600	INTEREST EARNINGS	203	117	28	40	50	40	0	0.0%
<b>Total REVENUES</b>		<b>14,416</b>	<b>13,784</b>	<b>12,964</b>	<b>13,040</b>	<b>13,050</b>	<b>13,040</b>	<b>0</b>	<b>0.0%</b>
<b>LIBRARY</b>									
<b>PERSONNEL SERVICES</b>									
23-060-40030	OPERATIONS	1,203	1,296	1,197	1,000	1,200	1,500	500	50.0%
23-060-41000	RETIREMENT	80	164	154	100	150	208	108	100.0%
23-060-41030	MEDICARE	22	19	19	30	30	22	(8)	-26.7%
<b>PERSONNEL SERVICES Total</b>		<b>1,305</b>	<b>1,479</b>	<b>1,370</b>	<b>1,130</b>	<b>1,380</b>	<b>1,730</b>	<b>600</b>	<b>53.1%</b>
<b>SUPPLIES</b>									
23-060-52270	LIBRARY MATERIALS	14,538	11,077	9,603	12,000	12,000	11,500	(500)	-4.2%
<b>SUPPLIES Total</b>		<b>14,538</b>	<b>11,077</b>	<b>9,603</b>	<b>12,000</b>	<b>12,000</b>	<b>11,500</b>	<b>(500)</b>	<b>-4.2%</b>
<b>LIBRARY TOTAL EXPENDITURES</b>		<b>15,843</b>	<b>12,556</b>	<b>10,973</b>	<b>13,130</b>	<b>13,380</b>	<b>13,230</b>	<b>100</b>	<b>0.8%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>(1,427)</b>	<b>1,228</b>	<b>1,991</b>	<b>(90)</b>	<b>(330)</b>	<b>(190)</b>	<b>(100)</b>	<b>111.1%</b>

## SPECIAL REVENUE FUNDS

### MUNICIPAL COURT SECURITY FUND - FUND 25

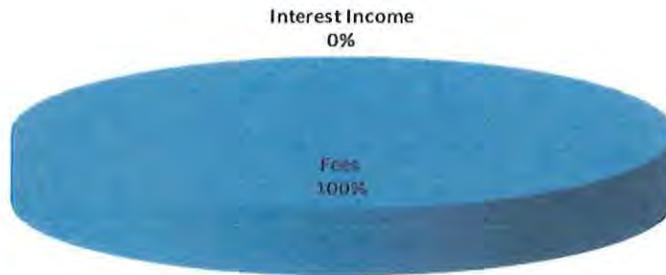
The Municipal Court Security Fund Fee was established in the 1997 Texas Legislative Session to allow a \$3 assessment on all court fines paid. This assessment allows municipalities to purchase security equipment such as surveillance cameras, bulletproof glass, and bailiff costs for Municipal Court areas. The Municipal Building Security Fees were assessed beginning May, 1999.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

## Municipal Court Security Fund 25

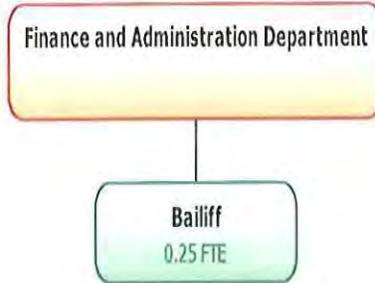
### Budget Summary

Where Does the Money Come From:



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimated	2011-12 Proposed
<b>Fund Balance, October 1*</b>	<b>\$20,735</b>	<b>\$10,941</b>	<b>\$21,733</b>	<b>\$28,533</b>	<b>\$34,903</b>	<b>\$41,703</b>
<b>Revenues:</b>						
Municipal Bldg Security Fees	13,657	14,650	17,365	13,000	13,000	14,000
Interest Earnings	538	297	132	0	100	0
<b>Total Revenues</b>	<b>\$14,195</b>	<b>\$14,947</b>	<b>\$17,497</b>	<b>\$13,000</b>	<b>\$13,100</b>	<b>\$14,000</b>
<b>Total Available Resources</b>	<b>\$34,930</b>	<b>\$25,888</b>	<b>\$39,230</b>	<b>\$41,533</b>	<b>\$48,003</b>	<b>\$55,703</b>
<b>Expenditures:</b>						
Personnel	23,889	4,155	4,052	8,000	5,000	11,000
Supplies	0	0	275	1,400	1,000	1,400
Contractual/Sundry	100	0	0	300	300	300
Capital	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$23,989</b>	<b>\$4,155</b>	<b>\$4,327</b>	<b>\$9,700</b>	<b>\$6,300</b>	<b>\$12,700</b>
<b>Fund Balance, September 30</b>	<b>\$10,941</b>	<b>\$21,733</b>	<b>\$34,903</b>	<b>\$31,833</b>	<b>\$41,703</b>	<b>\$43,003</b>

**MUNICIPAL COURT  
SECURITY FUND**



**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAIL**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>25- MUNICIPAL COURT BLDG SECURITY FUND</b>									
<b>REVENUES</b>									
25-000-32200	BLDG SECURITY FEES	13,657	14,650	17,365	13,000	13,000	14,000	1,000	7.7%
25-000-36600	INTEREST EARNINGS	538	297	132	0	100	0	0	0.0%
<b>Total REVENUES</b>		<b>14,195</b>	<b>14,947</b>	<b>17,497</b>	<b>13,000</b>	<b>13,100</b>	<b>14,000</b>	<b>1,000</b>	<b>7.7%</b>
<b>MUNICIPAL COURT</b>									
<b>PERSONNEL SERVICES</b>									
25-040-40030	OPERATIONS	10,468	4,001	3,938	5,000	5,000	8,000	3,000	60.0%
25-040-40100	OVERTIME	10,143	0	0	3,000	0	3,000	0	0.0%
25-040-40250	CERTIFICATION PAY	35	0	0	0	0	0	0	0.0%
25-040-40300	LONGEVITY	147	0	0	0	0	0	0	0.0%
25-040-41000	RETIREMENT	1,929	15	0	0	0	0	0	0.0%
25-040-41020	HOSPITAL AND GROUP LIFE	808	15	0	0	0	0	0	0.0%
25-040-41030	MEDICARE	359	123	114	0	0	0	0	0.0%
<b>PERSONNEL SERVICES Total</b>		<b>23,889</b>	<b>4,154</b>	<b>4,052</b>	<b>8,000</b>	<b>5,000</b>	<b>11,000</b>	<b>3,000</b>	<b>37.5%</b>
<b>SUPPLIES</b>									
25-040-52040	WEARING APPAREL	0	0	0	400	0	400	0	0.0%
25-040-52260	MISC. EQUIPMENT	0	0	275	1,000	1,000	1,000	0	0.0%
25-040-74100	TRAINING	100	0	0	300	300	300	0	0.0%
<b>SUPPLIES Total</b>		<b>100</b>	<b>0</b>	<b>275</b>	<b>1,700</b>	<b>1,300</b>	<b>1,700</b>	<b>0</b>	<b>0.0%</b>
<b>MUNICIPAL COURT TOTAL EXPENDITURES</b>		<b>23,989</b>	<b>4,154</b>	<b>4,327</b>	<b>9,700</b>	<b>6,300</b>	<b>12,700</b>	<b>3,000</b>	<b>30.9%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>(9,794)</b>	<b>10,793</b>	<b>13,170</b>	<b>3,300</b>	<b>6,800</b>	<b>1,300</b>	<b>(2,000)</b>	<b>-60.6%</b>

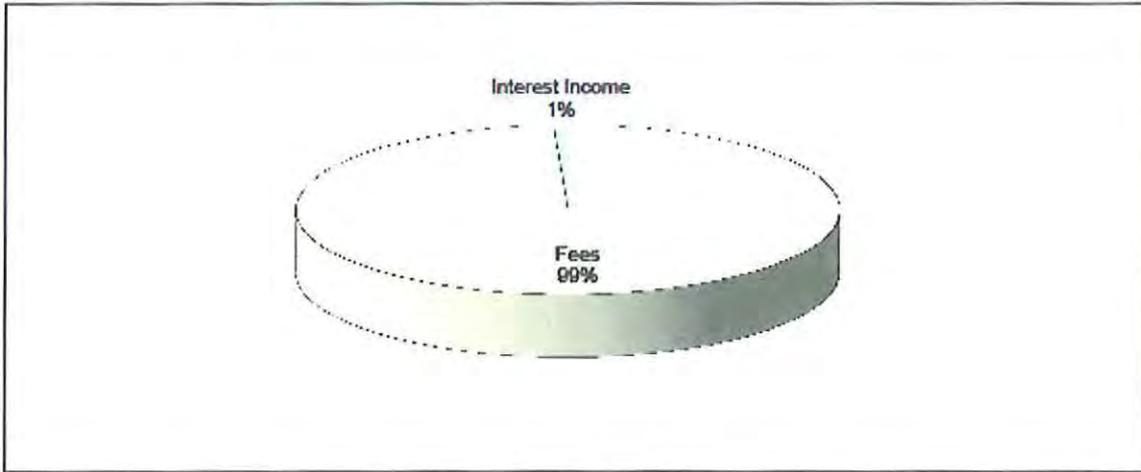
## SPECIAL REVENUE FUNDS

### MUNICIPAL COURT TECHNOLOGY FUND – 26 Budget Summary

The Municipal Court Technology Fee was established in the 1997 Texas Legislative session to allow a \$4 assessment on all court fines paid. This assessment allows municipalities to purchase and now to maintain technology equipment for the Municipal Court areas. This equipment includes computer hardware and software. In 2003 this fee was updated to include the maintenance of such technological improvements. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

### Municipal Court Technology Fund - 26 Budget Summary

**Where Does the Money Come From:**



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1*</b>	\$20,960	\$32,278	\$38,028	\$46,544	\$44,968	\$39,643
<b>Revenues:</b>						
Municipal Court Technology Fee	18,171	19,517	23,138	17,000	17,000	17,000
Interest Earnings	896	779	247	150	175	150
<b>Total Revenues</b>	<b>19,067</b>	<b>20,296</b>	<b>23,385</b>	<b>17,150</b>	<b>17,175</b>	<b>17,150</b>
<b>Total Available Resources</b>	<b>\$40,027</b>	<b>\$52,574</b>	<b>\$61,413</b>	<b>\$63,694</b>	<b>\$62,143</b>	<b>\$56,793</b>
<b>Expenditures:</b>						
	7,749	705	16,445	26,218	22,500	26,218
<b>Total Expenditures</b>	<b>\$7,749</b>	<b>\$705</b>	<b>\$16,445</b>	<b>\$26,218</b>	<b>\$22,500</b>	<b>\$26,218</b>
<b>Fund Balance, September 30</b>	<b>\$32,278</b>	<b>\$51,869</b>	<b>\$44,968</b>	<b>\$37,476</b>	<b>\$39,643</b>	<b>\$30,575</b>

\*The Municipal Court Technology Fees were assessed beginning October, 1999.

**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAIL**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>26- MUNICIPAL COURT TECHNOLOGY FUND</b>									
<b>REVENUES</b>									
26-000-32210	TECHNOLOGY FEE	18,171	19,517	23,138	17,000	17,000	17,000	0	0.0%
26-000-36600	INTEREST EARNINGS	896	779	247	150	175	150	0	0.0%
<b>Total REVENUES</b>		<b>19,067</b>	<b>20,296</b>	<b>23,385</b>	<b>17,150</b>	<b>17,175</b>	<b>17,150</b>	<b>0</b>	<b>0.0%</b>
<b>MUNICIPAL COURT</b>									
<b>SUPPLIES</b>									
26-040-52010	OFFICE SUPPLIES	925	0	0	0	0	0	0	0.0%
26-040-52260	MISC. EQUIPMENT/FURNITURE	0	0	0	500	500	500	0	0.0%
<b>SUPPLIES Total</b>		<b>925</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
26-040-74040	SPECIAL SERVICES	3	688	0	2,000	2,000	2,000	0	0.0%
26-040-74630	EQUIPMENT/ROLLING STOCK	0	0	0	3,000	0	3,000	0	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>3</b>	<b>688</b>	<b>0</b>	<b>5,000</b>	<b>2,000</b>	<b>5,000</b>	<b>0</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>									
26-040-85170	OTHER EQUIPMENT	6,821	17	16,445	20,718	20,000	20,718	0	0.0%
<b>CAPITAL OUTLAY Total</b>		<b>6,821</b>	<b>17</b>	<b>16,445</b>	<b>20,718</b>	<b>20,000</b>	<b>20,718</b>	<b>0</b>	<b>0.0%</b>
<b>MUNICIPAL COURT TECH FUND TOTAL EXPENDITURES</b>		<b>7,749</b>	<b>705</b>	<b>16,445</b>	<b>26,218</b>	<b>22,500</b>	<b>26,218</b>	<b>0</b>	<b>0.0%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>11,318</b>	<b>19,591</b>	<b>6,940</b>	<b>(9,068)</b>	<b>(6,325)</b>	<b>(9,068)</b>	<b>0</b>	<b>0.0%</b>

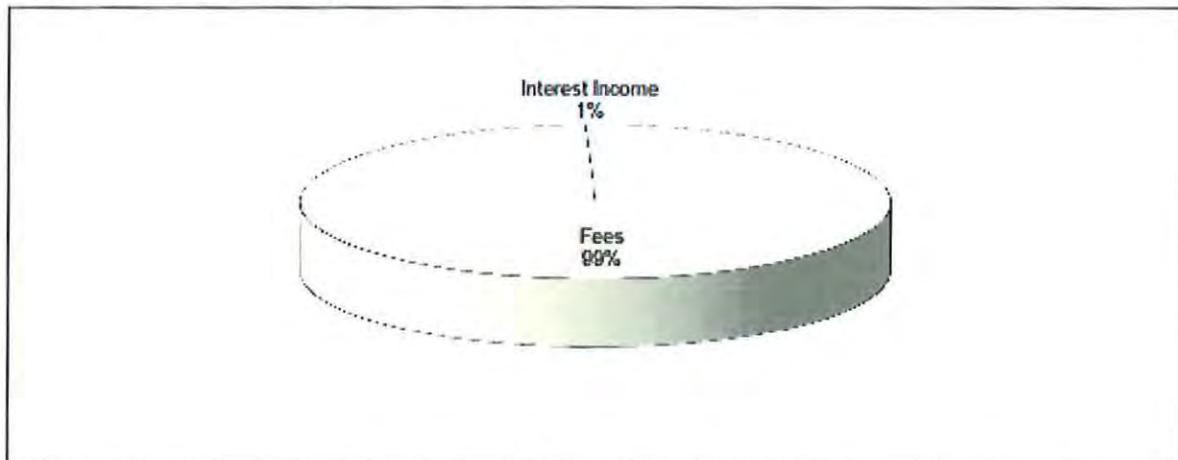
## SPECIAL REVENUE FUNDS

### MUNICIPAL COURT JUVENILE CASE MANAGER FUND - 27 Budget Summary

The Municipal Court Juvenile Case Manager Fee was established in the Texas Legislative session to allow a \$5 assessment on fines for misdemeanor offenses. This assessment allows municipalities to fund the salaries for a juvenile case manager. The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

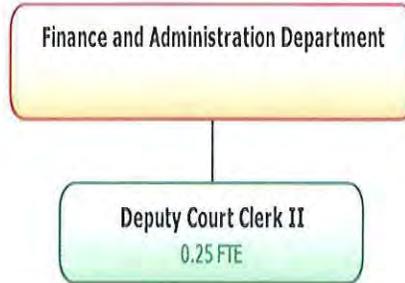
### Municipal Court Juvenile Case Manager Fund - 27 Budget Summary

#### Where Does the Money Come From:



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1*</b>	\$0	\$9,774	\$27,054	\$32,030	\$52,487	\$60,361
<b>Revenues:</b>						
Juvenile Case Manager Fee	9,713	22,209	26,981	18,000	18,000	18,000
Interest Earnings	61	47	211	200	200	100
<b>Total Revenues</b>	<b>9,774</b>	<b>22,256</b>	<b>27,172</b>	<b>18,200</b>	<b>18,200</b>	<b>18,100</b>
<b>Total Available Resources</b>	<b>\$9,774</b>	<b>\$32,030</b>	<b>\$54,226</b>	<b>\$50,230</b>	<b>\$70,687</b>	<b>\$78,461</b>
<b>Expenditures:</b>						
	0	0	1,739	8,518	10,328	10,315
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,739</b>	<b>\$8,518</b>	<b>\$10,326</b>	<b>\$10,315</b>
<b>Fund Balance, September 30</b>	<b>\$9,774</b>	<b>\$32,030</b>	<b>\$52,487</b>	<b>\$41,712</b>	<b>\$60,361</b>	<b>\$68,146</b>

**JUVENILE CASE MANAGER  
FUND 27-040**



**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAIL**

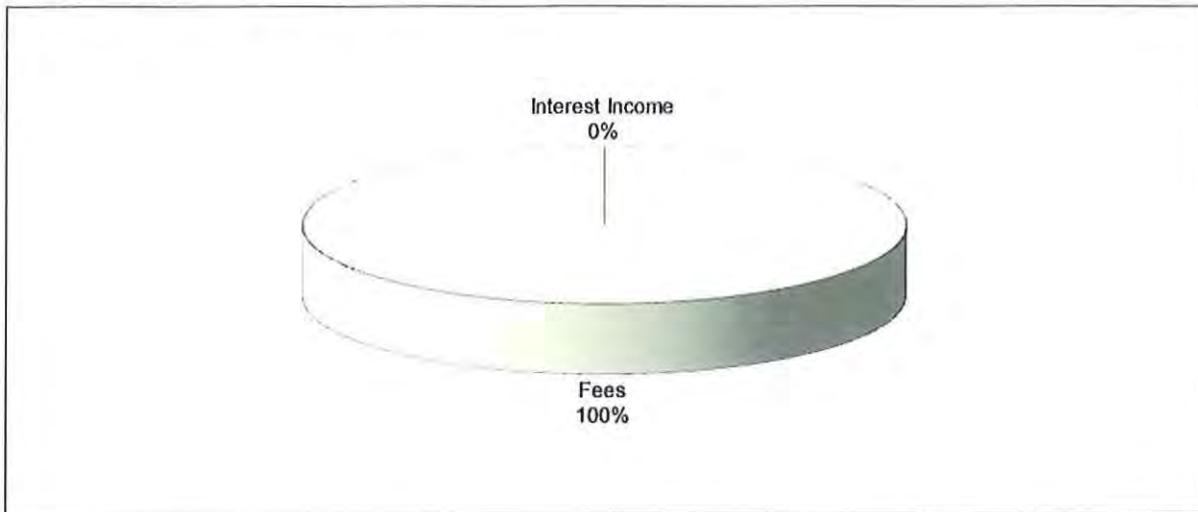
Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>27- MUNICIPAL COURT JUVENILE FEE FUND</b>									
<b>REVENUES</b>									
27-000-32220	JUVENILE CASE MANAGER	9,713	22,209	26,961	17,000	18,000	18,000	1,000	5.9%
27-000-36600	INTEREST EARNINGS	61	364	211	100	200	100	0	0.0%
<b>Total REVENUES</b>		<b>9,774</b>	<b>22,573</b>	<b>27,172</b>	<b>17,100</b>	<b>18,200</b>	<b>18,100</b>	<b>1,000</b>	<b>5.8%</b>
<b>MUNICIPAL COURT</b>									
<b>PERSONNEL SERVICES</b>									
27-040-40020	CLERICAL	0	0	1,446	7,504	7,504	7,504	0	0.0%
27-040-40100	OVERTIME	0	0	72	0	0	0	0	0.0%
27-040-40300	LONGEVITY	0	0	0	72	72	72	0	0.0%
27-040-41000	RETIREMENT	0	0	200	1,000	1,000	1,000	0	0.0%
27-040-41020	HOSPITAL AND GROUP LIFE	0	0	0	1,650	1,650	1,629	(21)	0.0%
27-040-41030	MEDICARE	0	0	22	110	100	110	0	0.0%
<b>PERSONNEL SERVICES Total</b>		<b>0</b>	<b>0</b>	<b>1,740</b>	<b>10,336</b>	<b>10,326</b>	<b>10,315</b>	<b>-21</b>	<b>-0.2%</b>
<b>MUNICIPAL COURT TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>1,740</b>	<b>10,336</b>	<b>10,326</b>	<b>10,315</b>	<b>(21)</b>	<b>0.0%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>9,774</b>	<b>22,573</b>	<b>25,432</b>	<b>6,764</b>	<b>7,874</b>	<b>7,785</b>	<b>1,021</b>	<b>15.1%</b>

## SPECIAL REVENUE FUNDS

### TRAFFIC SAFETY SPECIAL REVENUE FUND – 28 Budget Summary

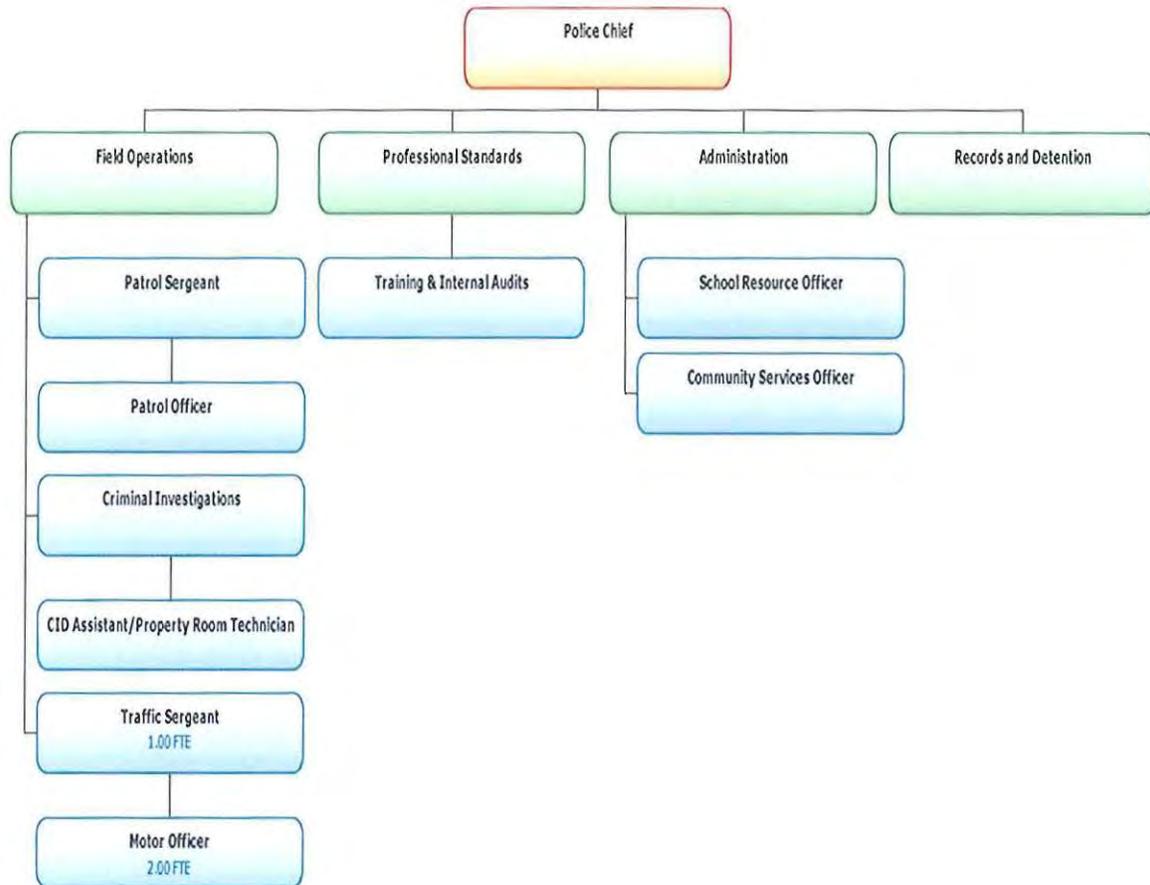
In 2010, the City Council approved the installation of Red Light Traffic Control Cameras in the City. The vendor selected was Automated Traffic Systems (ATS) from Phoenix, AZ. This fund was established to account for civil or administrative penalties to more than \$75 and late penalties to more than \$25. Legislation passed by the 80<sup>th</sup> Texas Legislature allows for a local government entity to use a photographic traffic signal enforcement system. ½ the net revenue from this fund is remitted to the Texas Comptroller.

#### Where Does the Money Come From:



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1*</b>	\$0	\$0	\$0	\$0	\$0	\$253,500
<b>Revenues:</b>						
Traffic Safety Fee	-	-	-	692,000	692,000	800,000
Interest Earnings	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	692,000	692,000	800,000
<b>Total Available Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$692,000</b>	<b>\$692,000</b>	<b>\$1,053,500</b>
<b>Expenditures:</b>						
Transfer to Gen Cap Projects						\$300,000
Transfer to State Trauma Center				\$300,000	\$252,500	\$277,000
Personnel Expenses				\$15,000	\$15,000	\$233,473
Traffic Safety Fees	0	0	0	190,000	171,000	230,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,000</b>	<b>\$438,500</b>	<b>\$1,040,473</b>
<b>Fund Balance, September 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$502,000</b>	<b>\$253,500</b>	<b>\$13,027</b>

**TRAFFIC SAFETY  
FUND 28-080**



**SPECIAL REVENUE FUNDS**

**LINE ITEM BUDGET DETAIL**

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>28- TRAFFIC SAFETY FUND</b>									
<b>REVENUES</b>									
28-000-32000	FINES AND FORFEITURES	0	0	0	0	692,000	800,000	800,000	100.0%
<b>Total REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>692,000</b>	<b>800,000</b>	<b>800,000</b>	<b>100.0%</b>
<b>NON DEPARTMENTAL</b>									
28-020-74691	TRAFFIC LIGHT FEES	0	0	0	190,000	171,000	230,000	40,000	21.1%
<b>PERSONNEL SERVICES Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>190,000</b>	<b>171,000</b>	<b>230,000</b>	<b>40,000</b>	<b>21.1%</b>
<b>POLICE</b>									
<b>PERSONNEL SERVICES</b>									
28-080-40010	SUPERVISION	0	0	0	0	0	68,183	68,183	100.0%
28-080-40030	OPERATIONS	0	0	0	15,000	15,000	113,436	98,436	656.2%
28-080-40100	OVERTIME	0	0	0	0	0	5,000	5,000	0.0%
28-040-40300	LONGEVITY	0	0	0	0	0	2,736	2,736	0.0%
28-040-41000	RETIREMENT	0	0	0	0	0	21,886	21,886	0.0%
28-040-41020	HOSPITAL AND GROUP LIFE	0	0	0	0	0	19,791	19,791	0.0%
28-040-41030	MEDICARE	0	0	0	0	0	2,441	2,441	0.0%
<b>PERSONNEL SERVICES Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>233,473</b>	<b>218,473</b>	<b>1456.5%</b>
<b>CONTRACTUAL/SUNDRY</b>									
28-080-74040	SPECIAL SERVICES	0	0	0	300,000	252,500	277,000	(23,000)	-7.7%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>252,500</b>	<b>277,000</b>	<b>(23,000)</b>	<b>-7.7%</b>
<b>TRANSFERS</b>									
28-999-77070	TRANSFER TO GF CAPITAL	0	0	0	0	0	300,000	300,000	100.0%
<b>TRANSFERS Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>100.0%</b>
<b>TRAFFIC SAFETY FUND TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>505,000</b>	<b>438,500</b>	<b>1,040,473</b>	<b>195,473</b>	<b>38.7%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(505,000)</b>	<b>253,500</b>	<b>(240,473)</b>	<b>264,527</b>	<b>-52.4%</b>

## SPECIAL REVENUE FUNDS

### PARK VISTA PUBLIC IMPROVEMENT DISTRICT – FUND 30

The Park Vista Public Improvement District was created by the City Council in 1998 as required by an interlocal agreement with the City of Fort Worth for annexed property on the west side of State Highway 377. The expectation was to close this fund during fiscal year 2005-2006, to either turn over control to a homeowner's association or dissolve the District. However, the majority of citizens in that area that replied to a survey desired to keep assessing this fee with City administration.

#### Public Improvement District Fund 30 - Park Vista Budget Summary

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1</b>	<b>\$1,241</b>	<b>\$389</b>	<b>(\$1,702)</b>	<b>(\$255)</b>	<b>(\$140)</b>	<b>\$0</b>
<b>Revenues:</b>						
Assessment Revenue	15,559	15,457	164	0	0	0
Transfer from General Fund	0	0	1,400	0	140	0
Interest Earnings	156	89	(2)	0	0	0
<b>Total Revenues</b>	<b>\$15,715</b>	<b>\$15,546</b>	<b>\$1,562</b>	<b>\$0</b>	<b>\$140</b>	<b>\$0</b>
<b>Total Available Resources</b>	<b>\$16,956</b>	<b>\$15,935</b>	<b>(\$140)</b>	<b>(\$255)</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
Total Expenditures	16,567	17,637	0	0	0	0
	\$16,567	\$17,637	\$0	\$0	\$0	\$0
<b>Net Change in Fund Balance</b>	<b>(852)</b>	<b>(2,091)</b>	<b>1,562</b>	<b>0</b>	<b>140</b>	<b>0</b>
<b>Fund Balance, September 30</b>	<b>\$389</b>	<b>(\$1,702)</b>	<b>(\$140)</b>	<b>(\$255)</b>	<b>\$0</b>	<b>\$0</b>

#### LINE ITEM BUDGET DETAIL

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011	FY2011	FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>30- PUBLIC IMPROVEMENT DISTRICT FUND</b>									
PARK VISTA									
<b>REVENUES</b>									
30-000-30080	ASSESSMENT REVENUE	16,559	16,457	164	0	0	0	0	0.0%
30-000-36600	INTEREST EARNINGS	156	89	-2	0	0	0	0	0.0%
30-000-39190	TRANSFER FROM GEN FUND	0	0	1,400	0	260	0	0	0.0%
<b>Total REVENUES</b>		<b>16,715</b>	<b>16,546</b>	<b>1,562</b>	<b>0</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>EXPENDITURES</b>									
30-040-74020	CONTRACTUAL PAYMENTS	14,214	17,411	0	0	0	0	0	0.0%
30-040-74040	SPECIAL SERVICES	2,353	226	0	0	0	0	0	0.0%
<b>Total Expenditures</b>		<b>16,567</b>	<b>17,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>PID Total Expenditures</b>		<b>16,567</b>	<b>17,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>(852)</b>	<b>(2,091)</b>	<b>1,562</b>	<b>0</b>	<b>260</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>



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**PROPRIETARY FUNDS**

<b>Water and Sewer Utility Enterprise Fund</b>	<b>Fund 40</b>
<b>Storm Drain Fund</b>	<b>Fund 15</b>
<b>Bunker Hill Drainage Fund</b>	<b>Fund 16</b>
<b>Internal Service Fund</b>	<b>Fund 22</b>
<b>Water Impact Fee Fund</b>	<b>Fund 47</b>
<b>Sewer Impact Fee Fund</b>	<b>Fund 48</b>

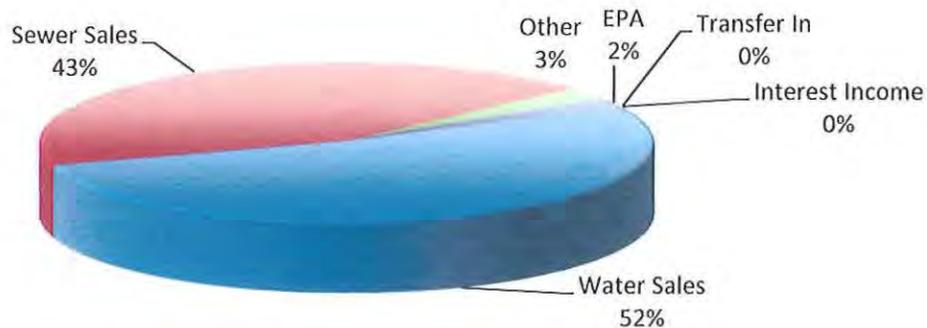
## PROPRIETARY FUNDS

### Water and Sewer Utility Operating Fund

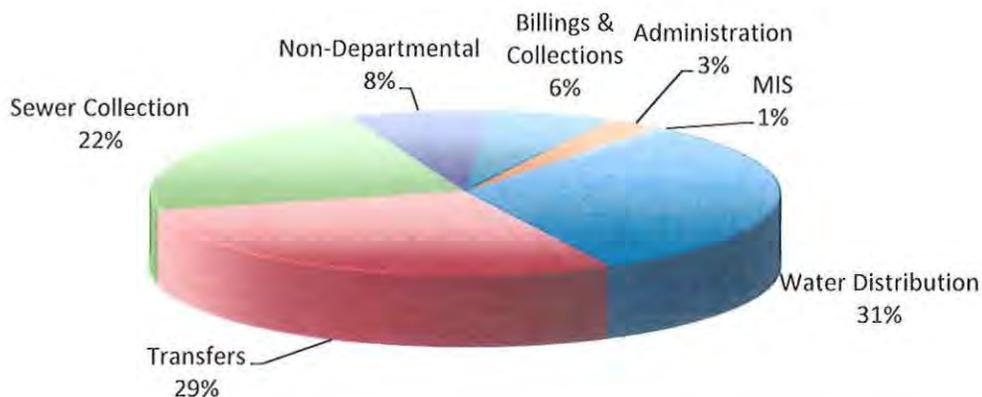
The Water and Sewer Utility Fund is one of two enterprise funds of the City. Its purpose is to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Watauga implemented Water and Sewer rates in 1996 as a result of the system purchase from North Richland Hills. Rates were not raised until October 2001 when a tiered rate system was put into effect. Rates were again changed in April 2002 to a flat rate structure due to the difficulty in regulating a tiered rate structure. Sewer rates were also increased during October 2001. A pass-through rate change was also made effective at that time based on actual charges incurred by wholesalers. In December, 2011, rates were increased by 30% in order to make this fund self-sustaining and to acquire enough working capital for various projects in future years.

This fund is used to account for user fees charged to residential and commercial units located within the City of Watauga. All activities necessary to providing such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collections. Accounting records for the Water and Sewer Utility Fund are maintained on the accrual basis.

#### Where Does the Money Come From:



#### Where Does the Money Go:

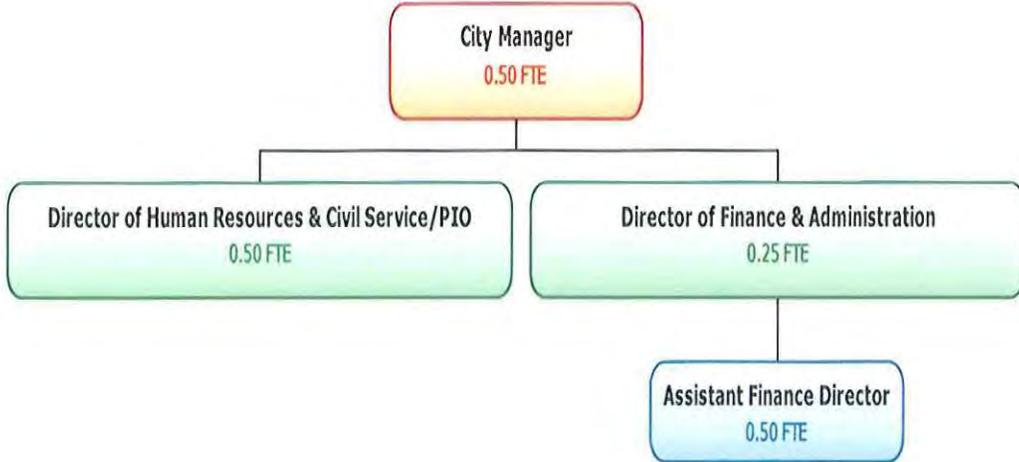


# PROPRIETARY FUNDS

## WATER SEWER FUND 40 Budget Summary

	2008-09 Actual	2009-10 Budget	2009-10 Actual	2010-2011 Budget	2010-2011 Estimate	2011-2012 Proposed
<b>Retained Earnings, October 1</b>	\$3,371,679	\$3,266,662	\$3,428,170	\$2,984,313	\$2,585,641	\$1,479,605
<b>Revenue</b>						
Water Sales	3,718,845	3,816,000	3,731,225	3,700,000	3,700,000	4,450,267
Sewer Sales	2,551,494	2,683,000	2,581,752	2,600,000	2,550,000	3,677,312
Penalty Revenue	160,087	170,000	155,971	160,000	160,000	160,000
Other Revenue	0	9,000	8,360	8,000	15,000	15,000
Water Taps	3,700	2,000	2,150	2,000	300	0
Sewer Taps	600	500	150	500	0	0
Service Charges	62,813	70,000	45,064	60,000	42,200	42,200
EPA Revenues	154,851	156,000	158,202	156,000	156,000	156,000
Water Inspection Fees	0	0	174	0	0	0
Sewer Inspection Fees	0	0	364	0	0	0
Transfer In	478,389	72,500	34,237	19,042	20,306	0
Interest Income	63,893	58,000	16,625	7,500	7,500	7,500
<b>Total Revenue</b>	<b>7,194,672</b>	<b>7,037,000</b>	<b>6,734,274</b>	<b>6,713,042</b>	<b>6,651,306</b>	<b>8,508,279</b>
<b>Total Available Resources</b>	<b>10,566,351</b>	<b>10,303,662</b>	<b>10,162,444</b>	<b>9,697,355</b>	<b>9,236,947</b>	<b>9,987,784</b>
<b>Expenditures:</b>						
Administration	200,105	206,451	214,654	218,495	215,685	219,271
Non-Departmental	488,131	473,030	449,242	537,609	537,609	580,188
Billing & Collections	400,003	437,585	413,925	472,192	455,432	482,914
Mg Information Systems	54,571	56,552	55,921	58,637	60,233	62,646
Water Distribution	2,400,496	2,312,064	2,325,262	2,359,301	2,353,560	2,384,638
Sewer Collection	1,568,856	1,688,417	2,008,148	1,713,839	1,866,317	1,726,104
<b>Total Expenditures</b>	<b>5,112,162</b>	<b>5,174,099</b>	<b>5,467,152</b>	<b>5,360,073</b>	<b>5,488,836</b>	<b>5,455,761</b>
<b>Net Income</b>	<b>2,082,510</b>	<b>1,862,901</b>	<b>1,267,122</b>	<b>1,352,969</b>	<b>1,162,470</b>	<b>3,052,518</b>
<b>Transfer Out:</b>						
General Fund	0	344,500	326,228	335,375	335,000	424,288
Joint Use Facilities Fund	81,477	75,000	59,796	75,000	75,000	130,000
Bunker Hill Fund	0	0	0	80	80	0
Cert. of Obligation Debt Service	1,158,556	1,160,634	1,160,634	1,115,502	1,115,502	1,158,013
Revenue Bond Debt Service	341,604	343,024	343,024	344,132	343,024	344,928
W/S Construction	444,382	220,000	220,000	572,000	400,000	140,000
<b>Other Sources(Uses)</b>	<b>2,026,019</b>	<b>2,143,158</b>	<b>2,109,682</b>	<b>2,442,089</b>	<b>2,268,606</b>	<b>2,197,229</b>
<b>Retained Earnings September</b>	<b>\$3,428,170</b>	<b>\$2,986,405</b>	<b>\$2,585,610</b>	<b>\$1,895,193</b>	<b>\$1,479,505</b>	<b>\$2,334,794</b>
<b>Retained Earnings Required @ 20%</b>						<b>\$1,530,598</b>

**WATER AND SEWER FUND  
FUND 40-010**



# PROPRIETARY FUND

**DEPARTMENT: ADMINISTRATION**

**DIVISION / ACTIVITY: ADMINISTRATIVE – FUND 40-010**

**LOCATION:**

7105 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5800

**HOURS OF OPERATION:**

Monday – Friday 8:00 A.M. – 5:00 P.M.

**MISSION / PROGRAMS / SERVICES:**

- Responsible for the planning, development, programming and management of activities and services provided to the citizens of Watauga through the City Manager’s office, Personnel Director/Public Information Office, HR Coordinator’s Office and Finance Department.
- This department includes only personnel costs associated with these services provided.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

See Fund 01-010, Fund 01-011, and Fund 01-040

**FY2012 GOALS/ OBJECTIVES:**

See Fund 01-010, Fund 01-011, and Fund 01-040

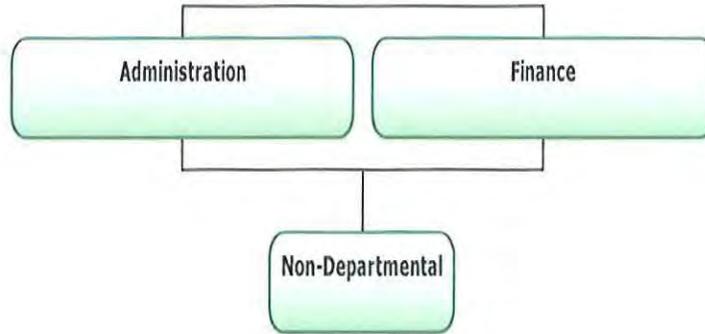
**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

See Fund 01-010, Fund 01-011, and Fund 01-040

**DEPARTMENT: FINANCE AND ADMINISTRATION**  
**DIVISION / ACTIVITY: WATER AND SEWER - FUND 40-010**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$190,319	\$200,105	\$214,654	\$218,495	\$215,685	\$219,271
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Contractual/Sundry	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$190,319</b>	<b>\$200,105</b>	<b>\$214,654</b>	<b>\$218,495</b>	<b>\$215,685</b>	<b>\$219,271</b>
<b>PERSONNEL</b>						
City Manager	0.50	0.50	0.50	0.50	0.50	0.50
Director of Finance & Admin.	0.25	0.25	0.25	0.25	0.25	0.25
Asst. Finance Director / Purch.	0.50	0.50	0.50	0.50	0.50	0.50
HR & CS Director / PIO	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

**WATER AND SEWER FUND  
NON-DEPARTMENTAL FUND 40-020**



# PROPRIETARY FUND

**DEPARTMENT:** NON-DEPARTMENTAL

**DIVISION / ACTIVITY:** NON-DEPARTMENTAL – FUND 40-020

**LOCATION:**

7105 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5800

**HOURS OF OPERATION:**

Monday – Friday 8:00 A.M. – 5:00 P.M.  
Extended hours for meetings and elections.

**MISSION / PROGRAMS / SERVICES:**

- Management has initiated programs to define the costs in this budget that may not be specifically identifiable to any operational budget.
- Examples of costs here include:
  - general liability insurance
  - city-wide computer leases
  - copier costs
  - merchant fees
  - contingency
  - worker’s compensation
  - vacation buy-back
  - retirement costs
  - general administrative costs

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- This year there was an increase in the amount of retirees and vacation buy-back occurrences.
- Worker’s Compensation and General Liability insurance decreased this fiscal year.
- A change in the City’s credit card vendor resulted in decreased annual merchant fees.

**FY2012 GOALS/ OBJECTIVES:**

- Fund 3% Merit increase for employees to remain competitive in the current market.

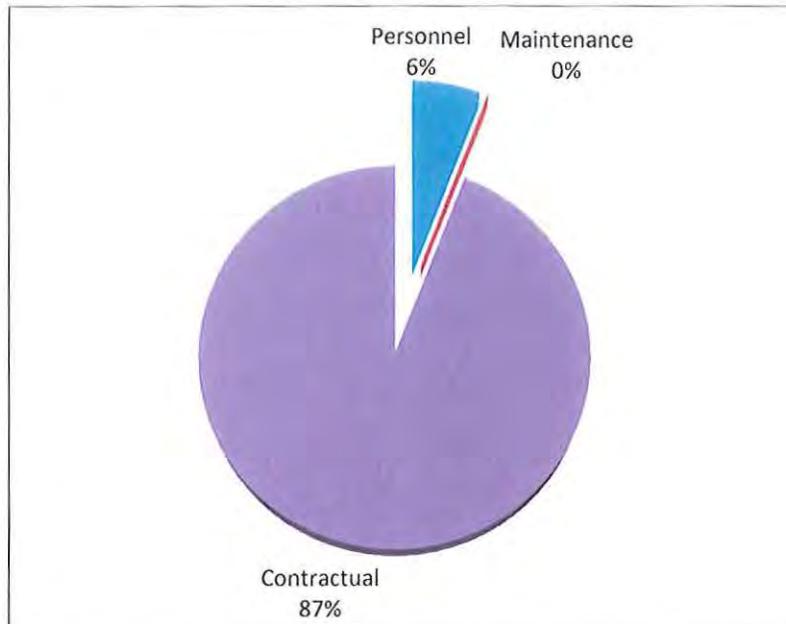
**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- In order to recruit and retain a solid workforce, the City will continually review and revise the current employee pay plan to remain competitive in the current market.

**DEPARTMENT: NON-DEPARTMENTAL**  
**DIVISION / ACTIVITY: WATER AND SEWER - FUND 40-020**

EXPENDITURES	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2010-11 ESTIMATED	2011-12 BUDGET
Personnel	\$0	\$0	\$0	\$81,834	\$81,834	\$33,900
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance	\$0	\$261	\$0	\$400	\$400	\$400
Contractual/Sundry	\$460,934	\$487,870	\$449,242	\$455,375	\$455,375	\$545,888
Capital Outlay	\$8,045	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$468,979</b>	<b>\$488,131</b>	<b>\$449,242</b>	<b>\$537,609</b>	<b>\$537,609</b>	<b>\$580,188</b>
<b>PERSONNEL</b>						
<b>TOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00

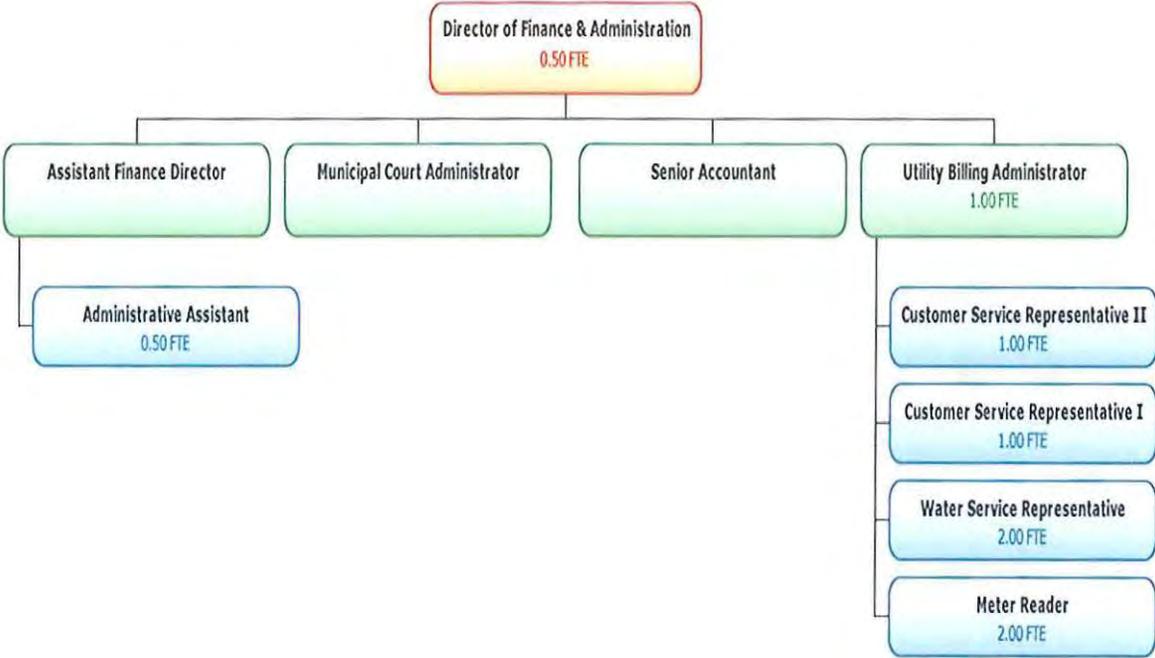
**PROPRIETARY FUND NON-DEPARTMENTAL**  
**2011-2012 BUDGET**



**DEPARTMENT: NON-DEPARTMENTAL****DIVISION / ACTIVITY: WATER AND SEWER - FUND 40-020**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	EXPLANATION
Equipment rental	Contractual/Sundry	40-020-74020	FB		\$1,600.00	Increased costs
Pmt. Lieu of taxes	Contractual/Sundry	40-020-75150	FB		\$88,913.00	Incr. Revenue
<b>FUND 40-020 - WATER AND SEWER FUND TOTALS:</b>				<b>\$0.00</b>	<b>\$90,513.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$90,513.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**UTILITY BILLING & COLLECTIONS  
FUND 40-045**



## PROPRIETARY FUND

<b>DEPARTMENT:</b> FINANCE AND ADMINISTRATION <b>DIVISION / ACTIVITY:</b> UTILITY BILLING AND COLLECTIONS – FUND 40-045	
<b>LOCATION:</b> 7105 Whitley Road Watauga, Texas 76148 Phone Number: 817-514-5820	<b>HOURS OF OPERATION:</b> Monday – Friday      8:00 A.M. – 5:00 P.M.
<b>MISSION / PROGRAMS / SERVICES:</b>  <p>This office strives to provide all customers with the best service possible for prompt administration of their utility accounts. We will perform our duties in such a way as to protect the assets of the City and its citizens. We will continue to seek ways to raise the level and quality of customer service provided by this office through continuous training. We will ensure accurate reading of meters by properly maintaining meters and correctly read water customers' meters in a timely manner to meet billing cycle schedules.</p> <p>Provided services include:</p> <ul style="list-style-type: none"> <li>• Establishing new accounts and updating existing accounts.</li> <li>• Handle customer inquiries.</li> <li>• Meter reading.</li> <li>• Initiate work orders.</li> <li>• Process delinquent accounts.</li> <li>• Bill and process customer payments.</li> <li>• Receipting and posting the financial activity for other City departments.</li> <li>• Our Field Service Representatives change out meters, perform meter box maintenance and installations, as well as assist with other departments.</li> </ul>	
<b>FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:</b> <ul style="list-style-type: none"> <li>• We continue to see a greater increase in the number of customers paying their bills online. The number of online payments increased by about 20% while payments received through other financial institutions actually decreased.</li> <li>• Contracted for a water/sewer rate study to ensure our rates are able to cover the cost of overhead and wholesale costs from our suppliers.</li> </ul>	
<b>FY2012 GOALS/ OBJECTIVES:</b> <ul style="list-style-type: none"> <li>• Proceed with the replacement of old meters and work toward an online inventory so that all meters are inventoried upon receipt. This will assist in the accurate tracking of aging meters.</li> <li>• Encourage customer service representatives to network among themselves with others within the same industry to help better serve our customers, both internally and externally.</li> <li>• Continuous customer service training for our employees.</li> <li>• Upgrade our Invision software to the newest version to enable our department to provide better reporting capability as well as improved customer service.</li> </ul>	
<b>MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:</b> <ul style="list-style-type: none"> <li>• Monitor monthly water and waste water consumption to stay apprised of year-to-date revenue.</li> <li>• With the tight economy and the push for water conservation, how do we maintain adequate revenue to support our system? We save water on one side but see a drop in revenues to cover costs on the other. Possibly look at cost of service being passed on to customers who actually use it.</li> </ul>	

<b>DEPARTMENT: FINANCE AND ADMINISTRATION</b>						
<b>DIVISION / ACTIVITY: UTILITY BILLING AND COLLECTIONS - FUND 40-045</b>						
<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$288,399	\$302,199	\$312,509	\$346,102	\$349,877	\$354,644
Supplies	\$76,797	\$71,654	\$72,370	\$86,590	\$76,218	\$88,470
Maintenance	\$2,991	\$2,358	\$2,940	\$5,400	\$3,934	\$4,700
Contractual/Sundry	\$26,528	\$23,793	\$26,105	\$34,100	\$25,403	\$35,100
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$394,715</b>	<b>\$400,004</b>	<b>\$413,924</b>	<b>\$472,192</b>	<b>\$455,432</b>	<b>\$482,914</b>
<b>PERSONNEL</b>						
Utility Billing Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Rep I	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Rep II	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.50	0.50
Water Service Rep	2.00	2.00	2.00	2.00	2.00	2.00
Meter Reader	2.00	2.00	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.50</b>	<b>7.50</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<b>Input / Demand</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Service orders				6,500	5,500	5,750
Number of water billings				99,825	99,850	99,825
Number of wastewater billings				96,905	96,930	96,935
Number of water account						
Number of wastewater accounts						
Meters read annually				99,350	99,840	99,845
<b>Output/Workload</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
New accounts				1,282	1,107	1,145
Transfers				44	48	50
Billing cycles				60	60	60
Meters replaced				275	230	245
Cu. Ft. billed - water				98,910,110	99,250,000	0
Cu. Ft. billed - wastewater				99,252,560	99,950,000	0
<b>Efficiency Measures / Impact</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O budget per capita				\$16.89	\$18.59	\$20.55
M & O percentage of city budget						
Delinquent cut-off water customer				2,080	2,120	2,175
Percentage of billings that go to bad debt				1.00%	1.00%	1.00%
<b>Effectiveness Measures / Outcomes</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Percentage of same day service				100%	100%	100%
Percentage of accurate readings				99%	99%	99%
Percentage of revenues recorded within 24 hours				100%	100%	100%
Percentage of complaints resolved / addressed within 3 days				99%	100%	100%

**DEPARTMENT: FINANCE AND ADMINISTRATION****DIVISION / ACTIVITY: UTILITY BILLING AND COLLECTIONS - FUND 40-045**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	EXPLANATION
Medical insurance	Personnel Services	40-045-41020	FB		\$1,323.00	Increased costs - 5%
Office supplies	Supplies	40-045-52010	FB		(\$1,000.00)	Decreased
Postage	Supplies	40-045-52020	FB		\$2,220.00	Increased costs
Publications	Supplies	40-045-52030	FB		(\$90.00)	Decreased - historical data
Wearing apparel	Supplies	40-045-52040	FB		(\$1,500.00)	Decreased usage
Vehicle parts/supplies	Supplies	40-045-52050	FB		\$700.00	Increased costs
Vehicle fuels/lubricants	Supplies	40-045-52060	FB		\$4,550.00	Increased costs
Minor tools	Supplies	40-045-52070	FB		(\$3,000.00)	Decreased - historical data
Office equipment maintenance	Maintenance	40-045-63020	FB		(\$200.00)	No need
Vehicle maintenance	Maintenance	40-045-63040	FB		(\$500.00)	Decreased - historical data
Travel	Contractual/Sundry	40-045-74060	FB		\$500.00	Increased costs
Training	Contractual/Sundry	40-045-74100	FB		\$500.00	Increased needs/costs
<b>FUND 40-045 BILLING &amp; COLLECTIONS TOTALS:</b>					<b>\$0.00</b>	<b>\$3,503.00</b>
<b>CERTIFICATE OBLIGATION FUNDING</b>					<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND BALANCE</b>					<b>\$0.00</b>	<b>\$3,503.00</b>
<b>UNFUNDED</b>					<b>\$0.00</b>	<b>\$0.00</b>

**INFORMATION TECHNOLOGY  
FUND 40-050**



## PROPRIETARY FUND

**DEPARTMENT:** ADMINISTRATION

**DIVISION / ACTIVITY:** INFORMATION TECHNOLOGY – FUND 40-050

**LOCATION:**

7105 Whitley Road  
Watauga, Texas 76148  
Phone Number: 817-514-5800

**HOURS OF OPERATION:**

Monday – Friday 7:00 A.M. – 5:00 P.M.  
Continuous on-call service

**MISSION / PROGRAMS / SERVICES:**

Mission: To provide for the operations and development of the City through the implementation and support of cost effective technologies which enhance the efficiencies of City staff while facilitating effective information flow between the City and its citizens.

Programs and Services:

- Networking, Hardware and Software, Telecommunications, Web Site, Cable Channel, Audio/Video, Building Security and Technical Support.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- City-wide Workstation Replacements
- Fire Station (Cabling, Audio/Video, Telecom, Hardware/Software)
- Web-Site redesign
- Various Add, Moves, Changes
- Server Replacements (Primary File Server)
- Software Upgrades (Symantec AV, CAD/RMS, Fleet, Finance move to software as a service, Police VPN upgrade, Library PC Res and LPT One).
- Council Agenda Packet Update
- Secure City WiFi
- Daily Support

**FY2012 GOALS/ OBJECTIVES:**

- Focus on City web-site as primary portal for information flow to citizens, including Council Meeting video, centralized payment processing, better use of upcoming events information, online issue reporting and tracking, social media, emergency notification, etc.
- Replacement of Code Enforcement Ticket Writers and software to provide connectivity to officers in the field which will enhance overall efficiency.
- Replacement of City Voicemail Server to provide for unified messaging support.
- Upgrade of City Servers to Windows Server 2008.
- Upgrade of City Email Server to Exchange 2010.
- Upgrade of Recreation Software
- Dispatch/Jail consolidation with NRH, Haltom City and Richland Hills.
- Shift from Reactive to Proactive approach regarding City technology and its use through enhanced training, more robust technology integration and preventative maintenance.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- Primary challenge is the availability of staff resources. Current staff of two is not sufficient to maintain the desired levels of service and project implementations while still facilitating a proactive response to technology City-wide.

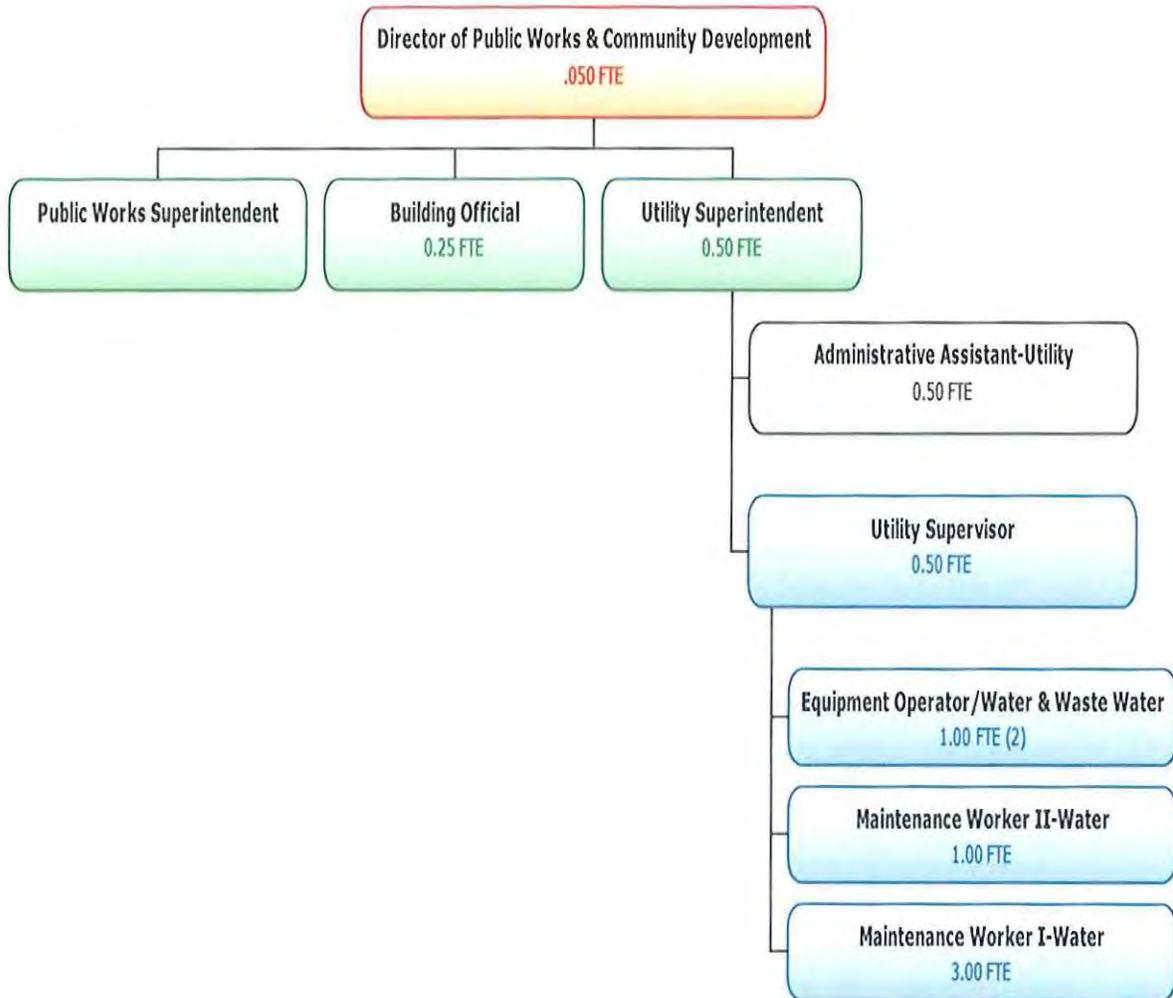
<b>DEPARTMENT: ADMINISTRATION</b>						
<b>DIVISION / ACTIVITY: INFORMATION TECHNOLOGY - FUND - 40-050</b>						
<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$47,156	\$49,036	\$50,881	\$52,537	\$54,133	\$56,546
Supplies	\$0	\$495	\$0	\$500	\$500	\$500
Maintenance	\$4,620	\$5,040	\$5,040	\$5,600	\$5,600	\$5,600
Contractual/Sundry	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$51,776</b>	<b>\$54,571</b>	<b>\$55,921</b>	<b>\$58,637</b>	<b>\$60,233</b>	<b>\$62,646</b>
<b>PERSONNEL</b>						
Chief Information Officer	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<b>Input / Demand</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
PC workstations				N/A	160	163
LAN servers				N/A	22	22
Printers				N/A	75	75
Laptops				N/A	52	52
Digital signage or conference displays				N/A	9	9
Audio / Video systems				N/A	3	3
Smart boards				N/A	2	3
PBX switches				N/A	4	4
Telephones				N/A	110	113
<b>Output / Workload</b>						
Number of help desk calls				1,101	1,728	1,750
Number of other service calls				N/A	912 (partial)	1,800
<b>Efficiency Measures / Impact</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O budget per capita				\$2.30	\$2.56	\$2.67
M & O budget percentage of city budget						
<b>Effectiveness Measures / Outcomes</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Survey satisfaction rate				90%	85%	95%
Problem resolution / repair of systems:						
-- Percent completed within 1 business day				90%	80%	95%
-- Percent completed in greater than 1 business day				10%	20%	5%
-- Percent of service calls for priority services closed within 4 hours				98%	90%	98%
Public safety dispatch system up time 7 days/week, 24 hours/day				99%	99%	99%
Computer systems & networks up time 5 days/week, 10 hours/day				99%	99%	99%

**DEPARTMENT: ADMINISTRATION**

**DIVISION / ACTIVITY: INFORMATION TECHNOLOGY - FUND - 40-050**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	EXPLANATION
Medical insurance	Personnel Services	40-050-41020	FB		\$104.00	Increased costs - 5%
<b>FUND 40-050 IT TOTALS:</b>				<b>\$0.00</b>	<b>\$104.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING</b>				<b>\$0.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$104.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**WATER DISTRIBUTION  
FUND 40-093**



## PROPRIETARY FUND

<b>DEPARTMENT:</b> PUBLIC WORKS	
<b>DIVISION / ACTIVITY:</b> WATER DISTRIBUTION – FUND 40-093	
<b>LOCATION:</b> 7800 Virgil Anthony Sr. Blvd. Watauga, Texas 76148 Phone Number: 817-514-5806	<b>HOURS OF OPERATION:</b> Monday – Friday      7:00 A.M. – 4 P.M.
<b>MISSION / PROGRAMS / SERVICES:</b>  The mission of the City of Watauga Water Department is to provide the highest quality and quantity of water to its citizens by collecting bacteriological water samples and flushing mains. <ul style="list-style-type: none"><li>• The City’s water quality meets or exceeds requirements set forth by the Texas Commission on Environmental Quality (TCEQ).</li><li>• The City of Watauga Water Department repairs leaks on mains and service lines to prevent loss of water and revenues as well as provide customer service to our citizens.</li></ul>	
<b>FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:</b> <ul style="list-style-type: none"><li>• The Water Department collected 300 routine bacteriological water samples</li><li>• Maintained 85 miles of water mains through repair</li><li>• Flushed the dead end water mains to ensure a high quality of water on dead ends, and exercised the water main valves.</li><li>• Delivered the Consumer Confidence Report to our citizens as well as posted in public places.</li><li>• Monitored disinfection levels daily as required by the Texas Commission on Environmental Quality as well as provided customer service to our citizens.</li></ul>	
<b>FY2012 GOALS/ OBJECTIVES:</b> <ul style="list-style-type: none"><li>• The City of Watauga’s superior water system is regulated by the Texas Commission of Environmental Quality (TCEQ). Compliance with the regulations will be through continued quarterly and annual operating reports, the Consumer Confidence Report, bacteriological water sampling, dead end water main flushing and valve exercising.</li><li>• Water leaks will be repaired in a timely manner.</li><li>• The Water Department will continue to provide excellent and effective customer service.</li></ul>	
<b>MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:</b> <ul style="list-style-type: none"><li>• The Water Department must maintain compliance with the TCEQ regulations to ensure the citizens of Watauga receive the highest quality and quantity of water possible.</li><li>• Maintaining our superior water system rating will be accomplished through continued water sampling and water main repair to prevent water and revenue loss.</li></ul>	

**DEPARTMENT: PUBLIC WORKS**

**DIVISION / ACTIVITY: WATER DISTRIBUTION - FUND 40-093**

<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$305,707	\$338,679	\$361,196	\$375,275	\$369,534	\$388,267
Supplies	\$40,648	\$18,642	\$22,863	\$46,796	\$46,796	\$54,671
Maintenance	\$57,245	\$44,437	\$39,504	\$50,750	\$50,750	\$55,750
Contractual/Sundry	\$1,686,111	\$1,984,821	\$1,883,867	\$1,836,480	\$1,836,480	\$1,835,950
Capital Outlay	\$16,979	\$13,918	\$17,832	\$50,000	\$50,000	\$50,000
<b>TOTAL</b>	<b>\$2,106,690</b>	<b>\$2,400,497</b>	<b>\$2,325,262</b>	<b>\$2,359,301</b>	<b>\$2,353,560</b>	<b>\$2,384,638</b>

<b>PERSONNEL</b>						
PW & Comm. Dev. Director	0.50	0.50	0.50	0.50	0.50	0.50
Inspection Foreman	0.25	0.25	0.25	0.25	0.00	0.00
Building Official	0.00	0.00	0.00	0.00	0.25	0.25
Utility Superintendent	0.50	0.50	0.50	0.50	0.50	0.50
PW Utilities Foreman	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator (2)	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I / Water	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II / Water	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>	<b>7.25</b>

**PERFORMANCE MEASURES / SERVICE LEVELS**

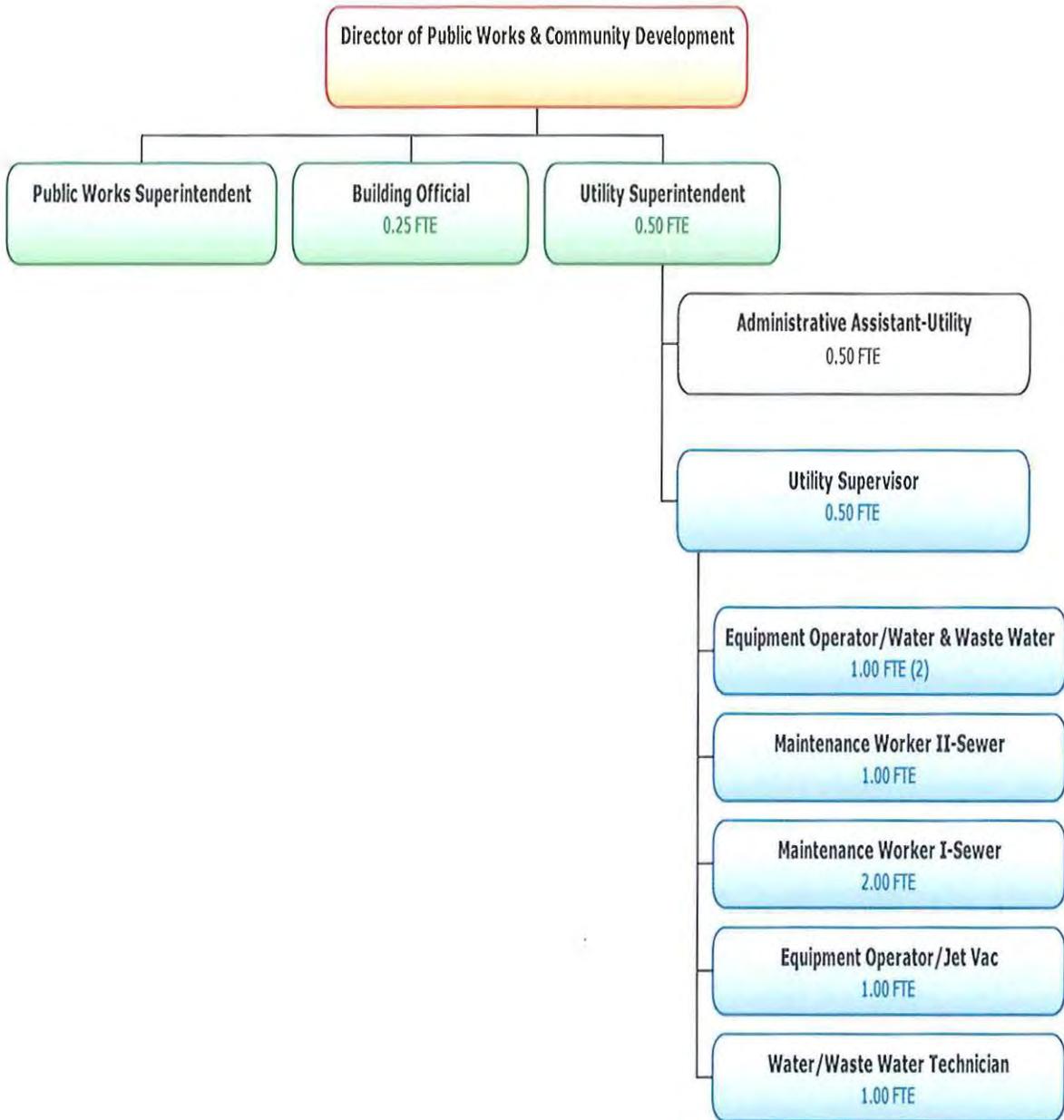
<i>Input / Demand</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Number of waste water service calls	50	60	65
Miles of water lines maintained	88	85	88
Number of fire hydrants maintained			
<i>Output / Workload</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Percent of dead-end lines flushed monthly	100%	100%	100%
Percent of fire hydrants inspected, lubricated, and tested	90%	90%	95%
Number of water samples taken	300	300	300
<i>Efficiency Measures / Impact</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O percentage of city budget			
M & O budget per capital	\$95.49	\$100.16	\$101.49
<i>Effectiveness Measures / Outcomes</i>	<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Percent of water unaccounted for (water loss rate)	12%	12%	12%
Percent of emergency shut-off / on calls responded within 30 minutes	100%	100%	100%
Percent of non-emergency calls responded within 1 hour	100%	100%	100%
Percent of surveys completely satisfied with services	100%	100%	100%

**DEPARTMENT: PUBLIC WORKS**

**DIVISION / ACTIVITY: WATER DISTRIBUTION - FUND 40-093**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	EXPLANATION
Tandem dump truck	Capital Outlay	45-402-85140	CO	\$80,000.00		
Vehicle - 4x4 pickup	Capital Outlay	45-402-85130	CO	\$22,000.00		
Vehicle - F350 crew cab	Capital Outlay	45-402-85130	CO	\$35,000.00		
Water & sewer projects	Capital Outlay	45-020-86122	CO	\$2,000,000.00		Various/includes drainage study
Medical insurance	Personnel Services	40-093-41020	FB		\$1,296.00	Increased costs - 5%
Vehicle fuels/lubricants	Supplies	40-093-52060	FB		\$7,875.00	Increased costs
Valves & hydrants	Maintenance	40-093-63610	FB		\$5,000.00	Replacements/increased costs
DOT drug testing	Contractual/Sundry	40-093-74410	FB		(\$530.00)	Funded in dept. 011
<b>FUND 40-093 - PUBLIC WORKS - WATER TOTALS:</b>				<b>\$2,137,000.00</b>	<b>\$13,641.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING (FUND 45)</b>				<b>\$2,137,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$13,641.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

**SEWER COLLECTION  
FUND 40-094**



## PROPRIETARY FUND

**DEPARTMENT:** PUBLIC WORKS

**DIVISION / ACTIVITY:** SEWER COLLECTION – FUND 40-094

**LOCATION:**

7800 Virgil Anthony Sr. Blvd.  
Watauga, Texas 76148  
Phone Number: 817-514-5806

**HOURS OF OPERATION:**

Monday – Friday      7:00 A.M. – 4 P.M.

**MISSION / PROGRAMS / SERVICES:**

The City of Watauga Sewer Department:

- Maintains 88 miles of sewer mains.
- Compliance with the Texas Commission on Environmental Quality regulations in monitoring and reporting overflows.
- Replaces and repairs sewer mains and service lines.
- Perform video inspections to locate deficiencies for repair or replacement.
- Inspection of sewer mains installed by contractors.
- Inspects grease and grit traps to ensure customers are in compliance with City ordinances.
- Provides efficient customer service to citizens.

**FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:**

- The Sewer Department performed preventative flushing of sewer mains to prevent blockages and unauthorized sewage bypass.
- Video inspected 6000 feet of sewer mains to locate problem areas to be repaired or replaced.
- Repaired and replaced numerous customer service lines in streets and right-of-ways.
- Inspected manholes monthly to locate inflow/infiltration and repair where necessary.
- Inspected grease and grit traps to ensure grease generators are cleaning their traps and remain in compliance with City Ordinance #1060 to prevent Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS).
- Provided excellent and efficient customer service to our citizens.

**FY2012 GOALS/ OBJECTIVES:**

- The Sewer Department will continue video inspections, manhole inspections for inflow/infiltration and preventative maintenance flushing of sewer mains to locate problem areas and repair as necessary.
- Areas with major problems will be listed for inclusion in the capital improvement plan.
- Grease and grit traps will be inspected monthly to ensure compliance with City Ordinances.
- The Sewer Department will continue to repair or replace old deteriorated sewer mains.
- Provide increasingly superior customer service.

**MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:**

- The Sewer Department must remain in compliance with the Texas Commission on Environmental Quality (TECQ) regulations.
- The Sewer Department performs routine sewer main cleaning to prevent blockages and unauthorized sewage bypass.
- Video inspection to locate problem areas needing repair or replacement.
- Manhole inspection to prevent inflow infiltration.
- Grease and grit trap inspections to ensure customers remain in compliance with City Ordinance # 1060.

<b>DEPARTMENT: PUBLIC WORKS</b>						
<b>DIVISION / ACTIVITY: SEWER COLLECTION - FUND 40-094</b>						
<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$328,948	\$325,618	\$347,601	\$365,209	\$362,687	\$368,954
Supplies	\$39,558	\$34,223	\$41,614	\$38,850	\$38,850	\$46,900
Maintenance	\$5,910	\$6,301	\$4,882	\$6,000	\$6,000	\$6,000
Contractual/Sundry	\$1,450,442	\$1,202,713	\$1,614,051	\$1,303,780	\$1,458,780	\$1,304,250
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,824,858</b>	<b>\$1,568,855</b>	<b>\$2,008,148</b>	<b>\$1,713,839</b>	<b>\$1,866,317</b>	<b>\$1,726,104</b>
<b>PERSONNEL</b>						
Building Official	0.00	0.00	0.00	0.00	0.25	0.25
Inspection Foreman	0.25	0.25	0.25	0.25	0.00	0.00
Utility Superintendent	0.50	0.50	0.50	0.50	0.50	0.50
PW Utilities Foreman	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator (2)	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator / Jet Vac	1.00	1.00	1.00	1.00	1.00	1.00
Wastewater Technician	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I / Sewer	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker II / Sewer	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>7.75</b>	<b>7.75</b>	<b>7.75</b>	<b>7.75</b>	<b>7.75</b>	<b>7.75</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<i>Input / Demand</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Linear feet of sewer line fully inspected				3,500	3,800	6,000
Linear feet of sewer line cleaned				22,500	26,000	30,000
Number of manholes maintained				1,382	1,386	1,386
Miles of sewer lines maintained				88	88	88
<i>Output / Workload</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Linear feet of sewer line repaired				180	170	300
Number of manholes set				4	4	4
Number of manholes repaired				0	9	12
Number of manholes cleaned				18	22	28
<i>Efficiency Measures / Impact</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
M & O percentage of city budget						
M & O budget per capita				\$82.47	\$79.43	\$73.46
<i>Effectiveness Measures / Outcomes</i>				<i>Actual 09-10</i>	<i>Estimated 10-11</i>	<i>Budget 11-12</i>
Percent of backup calls responded to within 30 minutes				100%	100%	100%
Average BOD strength				187	188	187
Average TSS strength				195	199	195
Percent of surveys completely satisfied with sewer related services				100%	100%	100%

**DEPARTMENT: PUBLIC WORKS****DIVISION / ACTIVITY: SEWER COLLECTION - FUND 40-094**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	EXPLANATION
Tandem dump truck	Capital Outlay	45-401-85140	CO	\$80,000.00		
Vehicle - 4x4 pickup	Capital Outlay	45-401-85130	CO	\$22,000.00		
Vehicle - F350 crew cab	Capital Outlay	45-401-85130	CO	\$35,000.00		
Sewer jet vac truck	Capital Outlay	45-401-85140	CO	\$320,000.00		
Camera/truck (sewer)	Capital Outlay	45-401-85140	CO	\$162,000.00		
Medical insurance	Personnel Services	40-094-41020	FB		\$1,347.00	Increased costs - 5%
Vehicle fuels/lubricants	Supplies	40-094-52060	FB		\$8,050.00	Increased costs
Sewage disposal fees	Contractual/Sundry	40-094-74261	FB		\$1,000.00	Increased usage
DOT drug testing	Contractual/Sundry	40-094-74410	FB		(\$530.00)	Funded in dept. 011
<b>FUND 40-094 - PUBLIC WORKS - SEWER TOTALS:</b>				<b>\$619,000.00</b>	<b>\$9,867.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING (FUND 45)</b>				<b>\$619,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$0.00</b>	<b>\$9,867.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

PROPRIETARY FUNDS

LINE ITEM BUDGET DETAIL

Funds: 40

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<b>40 - WATER AND SEWER FUND</b>									
<u>MISCELLANEOUS</u>									
40-000-36600	INTEREST EARNINGS	130,907	63,893	16,630	7,500	7,500	7,500	0	0.0%
40-000-36700	OTHER REVENUE	0	0	8,360	0	0	0	0	0.0%
40-000-36710	CASH OVER/UNDER	0	0	(5)	0	0	0	0	0.0%
40-000-36720	CONVENIENCE FEE REVENUE	0	0	0	0	0	15,000	15,000	100.0%
Total MISCELLANEOUS		130,907	63,893	24,985	7,500	7,500	22,500	15,000	100.0%
<u>WATER SEWER REVENUE</u>									
40-000-38000	WATER SALES	3,866,537	3,718,845	3,731,225	3,700,000	3,700,000	4,450,267	750,267	20.3%
40-000-38010	PENALTY REVENUE	155,362	160,087	155,971	160,000	160,000	160,000	0	0.0%
40-000-38200	SEWER SALES	2,520,118	2,551,494	2,581,752	2,600,000	2,550,000	3,677,312	1,077,312	41.4%
40-000-38300	WATER TAPS	10,850	3,700	2,150	2,000	0	0	(2,000)	-100.0%
40-000-38350	SEWER TAPS	2,325	600	150	500	0	0	(500)	-100.0%
40-000-38450	EPA REVENUE	157,858	154,851	158,202	156,000	156,000	156,000	0	0.0%
40-000-38700	WATER INSPECTION FEES	0	150	174	0	0	0	0	0.0%
40-000-38750	SEWER INSPECTION FEES	0	0	364	0	0	0	0	0.0%
40-000-38900	SERVICE CHARGES	78,770	53,920	37,460	60,000	35,000	35,000	(25,000)	-41.7%
40-000-38920	METER TESTING CHARGES	(85)	(131)	(45)	0	0	0	0	0.0%
40-000-38930	RETURNED CHECK FEES	2,800	3,925	3,404	3,000	3,000	3,000	0	0.0%
40-000-38950	DAMAGED / TAMPERING FEES	14,400	4,950	4,200	5,000	4,200	4,200	(800)	-16.0%
Total WATER SEWER REVENUE		6,808,935	6,652,390	6,675,007	6,686,500	6,608,200	8,485,779	1,799,279	26.9%
<u>TRANSFERS</u>									
40-000-39111	TRANS FROM REV BOND RES	0	406,886	14,000	0	0	0	0	0.0%
40-000-39120	TRANSFER FROM W/S CONSTR	0	0	0	19,042	19,042	0	(19,042)	-100.0%
40-000-39180	TRANSFER FROM JUF	0	71,503	16,737	0	1,264	0	0	0.0%
40-000-39191	TRANS FROM WATER IMPACT F	0	0	3,500	0	0	0	0	0.0%
Total TRANSFERS		0	478,389	34,237	19,042	20,306	0	(19,042)	-100.0%
Total Revenues		6,939,842	7,194,672	6,734,229	6,713,042	6,636,006	8,508,279	1,795,237	26.7%
<u>ADMINISTRATION</u>									
<u>PERSONNEL SERVICES</u>									
40-010-40010	SUPERVISION	154,873	156,113	165,587	160,016	160,016	167,056	7,040	4.4%
40-010-40300	LONGEVITY	1,017	864	1,116	1,368	1,368	1,116	-252	-18.4%
40-010-40350	CAR ALLOWANCE	5,048	4,952	5,000	5,000	5,000	4,200	-800	-16.0%
40-010-41000	RETIREMENT	16,652	19,833	22,847	29,543	29,543	27,835	-1,708	-5.8%
40-010-41010	DEFERRED COMPENSATION	2,215	4,807	5,202	4,721	4,721	4,600	-121	-2.6%
40-010-41020	HOSPITAL & GROUP LIFE	8,177	11,095	12,237	15,434	12,000	11,898	-3,536	-22.9%
40-010-41030	MEDICARE	2,336	2,442	2,666	2,413	3,037	2,566	153	6.3%
PERSONNEL SERVICES Total		190,319	200,105	214,654	218,495	215,685	219,271	776	0.4%
ADMINISTRATION Total		190,319	200,105	214,654	218,495	215,685	219,271	776	0.4%
<u>NON-DEPARTMENTAL</u>									
<u>PERSONNEL SERVICES</u>									
40-020-40300	LONGEVITY	0	0	0	0	40	0	0	0.0%
40-020-41000	RETIREMENT	0	0	0	0	200	3,900	3,900	100.0%
40-020-41030	MEDICARE	0	0	0	0	0	0	0	0.0%
40-020-41050	VACATION/COMP TIME/RET/L	0	0	0	50,000	73,000	30,000	-20,000	-40.0%
40-020-41070	SALARY ADJUSTMENTS	0	0	0	31,834	31,834	0	-31,834	-100.0%
PERSONNEL SERVICES Total		0	0	0	81,834	105,074	33,900	-47,934	-58.6%
<u>MAINTENANCE</u>									
40-020-63020	OFFICE EQUIPMENT	0	261	0	400	400	400	0	0.0%
MAINTENANCE Total		0	261	0	400	400	400	0	0.0%
<u>CONTRACTUAL/SUNDRY</u>									

**PROPRIETARY FUNDS**

**LINE ITEM BUDGET DETAIL**

Funds: 40

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
40-020-74020	RENTAL OF EQUIPMENT	3,734	6,107	6,675	5,000	6,600	6,600	1,600	32.0%
40-020-74040	SPECIAL SERVICES	0	4,000	242	500	500	500	0	0.0%
40-020-74160	BANK CHARGES	36,159	34,747	38,999	34,000	34,000	34,000	0	0.0%
40-020-74440	PYMT TO INTERNAL SERVICE	8,000	17,500	17,500	17,500	17,500	17,500	0	0.0%
40-020-74560	WORKERS COMPENSATION	18,706	19,888	16,610	23,000	15,000	23,000	0	0.0%
40-020-74960	CONTINGENCY	32,796	40,665	16,146	40,000	40,000	40,000	0	0.0%
40-020-75020	BAD DEBT EXPENSE	25,823	27,735	26,842	0	0	0	0	0.0%
40-020-75150	PAYMENT IN LIEU OF TAXES	335,717	337,228	326,228	335,375	318,535	424,288	88,913	26.5%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>460,934</b>	<b>487,870</b>	<b>449,242</b>	<b>455,375</b>	<b>432,135</b>	<b>545,888</b>	<b>90,513</b>	<b>19.9%</b>
<b>CAPITAL OUTLAY</b>									
40-020-85170	OTHER EQUIPMENT	8,045	0	0	0	0	0	0	0.0%
<b>CAPITAL OUTLAY Total</b>		<b>8,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>NON-DEPARTMENTAL Total</b>		<b>468,979</b>	<b>488,131</b>	<b>449,242</b>	<b>537,609</b>	<b>537,609</b>	<b>580,188</b>	<b>42,579</b>	<b>7.9%</b>
<b>BILLING &amp; COLLECTIONS</b>									
<b>PERSONNEL SERVICES</b>									
40-045-40010	SUPERVISION	51,958.05	57,853.55	59,169.79	59,928.00	61,951.00	61,714.00	1,786	3.0%
40-045-40020	CLERICAL	65,072.74	69,699.66	80,012.65	88,723.00	95,990.00	91,386.00	2,663	3.0%
40-045-40030	OPERATIONS	98,357.17	99,141.69	100,760.58	101,796.00	104,854.00	104,833.00	3,037	3.0%
40-045-40100	OVERTIME	9,705.11	3,439.51	1,416.20	2,000.00	100	2,000.00	0	0.0%
40-045-40300	LONGEVITY	3,324.00	4,824.00	4,464.00	6,048.00	5,952.00	7,128.00	1,080	17.9%
40-045-41000	RETIREMENT	24,964.86	29,284.21	31,937.42	36,189.00	33,368.00	34,718.00	-1,471	-4.1%
40-045-41020	HOSPITAL & GROUP LIFE	31,770.12	34,590.82	31,096.03	47,670.00	43,860.00	48,993.00	1,323	2.8%
40-045-41030	MEDICARE	3,247.23	3,365.16	3,652.77	3,748.00	3,802.00	3,872.00	124	3.3%
<b>PERSONNEL SERVICES Total</b>		<b>288,399.28</b>	<b>302,198.60</b>	<b>312,509.44</b>	<b>346,102.00</b>	<b>349,877.00</b>	<b>354,644.00</b>	<b>8,542</b>	<b>2.5%</b>
<b>SUPPLIES</b>									
40-045-52010	OFFICE SUPPLIES	1,009	949	1,125	2,500	239	1,500	(1,000)	-40.0%
40-045-52020	POSTAGE	47,355	59,241	56,386	60,000	59,000	62,220	2,220	3.7%
40-045-52030	PUBLICATIONS	307	50	78	590	370	500	(90)	-15.3%
40-045-52040	WEARING APPAREL	1,068	1,139	926	3,500	998	2,000	(1,500)	-42.9%
40-045-52050	VEHICLES PARTS & SUPPLIE	5,409	250	1,812	2,000	1,961	2,700	700	35.0%
40-045-52060	VEHICLES FUEL & LUBRICAN	13,918	8,886	10,185	13,000	13,000	17,550	4,550	35.0%
40-045-52070	MINOR TOOLS & APPARATUS	7,731	1,140	1,858	5,000	650	2,000	(3,000)	-60.0%
<b>SUPPLIES Total</b>		<b>76,797</b>	<b>71,654</b>	<b>72,370</b>	<b>86,590</b>	<b>76,218</b>	<b>88,470</b>	<b>1,880</b>	<b>2.2%</b>
<b>MAINTENANCE</b>									
40-045-63020	OFFICE EQUIPMENT	0	0	0	200	0	0	(200)	-100.0%
40-045-63040	VEHICLE MAINTENANCE	3	0	0	1,000	0	500	(500)	-50.0%
40-045-63050	RADIO MAINTENANCE	851	8	100	1,000	762	1,000	0	0.0%
40-045-63101	METER READING SYSTEM	2,137	2,350	2,840	3,200	3,172	3,200	0	0.0%
<b>MAINTENANCE Total</b>		<b>2,991</b>	<b>2,358</b>	<b>2,940</b>	<b>5,400</b>	<b>3,934</b>	<b>4,700</b>	<b>(700)</b>	<b>-13.0%</b>
<b>CONTRACTUAL/SUNDRY</b>									
40-045-74010	COMMUNICATIONS	419	287	267	300	270	300	0	0.0%
40-045-74040	SPECIAL SERVICES	23,047	22,251	24,446	30,000	23,833	30,000	0	0.0%
40-045-74060	TRAVEL EXPENSE	414	289	460	1,100	100	1,600	500	45.5%
40-045-74070	DUES & SUBSCRIPTIONS	610	721	620	750	450	750	0	0.0%
40-045-74100	TRAINING	1,612	245	312	1,700	750	2,200	500	29.4%
40-045-74190	PRINTING & BINDING	426	0	0	250	0	250	0	0.0%
<b>CONTRACTUAL/SUNDRY Total</b>		<b>26,528</b>	<b>23,793</b>	<b>26,105</b>	<b>34,100</b>	<b>25,403</b>	<b>35,100</b>	<b>1,000</b>	<b>2.9%</b>
<b>BILLING &amp; COLLECTIONS Total</b>		<b>394,714</b>	<b>400,003</b>	<b>413,925</b>	<b>472,192</b>	<b>455,432</b>	<b>482,914</b>	<b>10,722</b>	<b>2.3%</b>
<b>MIS</b>									
<b>PERSONNEL SERVICES</b>									
40-050-40010	SUPERVISION	38,766	39,564	41,094	41,788	43,865	45,500	3,712	8.9%
40-050-40300	LONGEVITY	648	720	792	864	864	936	72	8.3%
40-050-41000	RETIREMENT	4,279	5,021	5,427	5,971	5,543	6,037	66	1.1%

**PROPRIETARY FUNDS**

**LINE ITEM BUDGET DETAIL**

Funds: 40

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE		
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent	
40-050-41020	HOSPITAL & GROUP LIFE	2,898	3,142	2,937	3,296	3,212	3,400	104	3.2%	
40-050-41030	MEDICARE	565	589	630	618	649	673	55	8.9%	
<b>PERSONNEL SERVICES Total</b>		<b>47,156</b>	<b>49,036</b>	<b>50,881</b>	<b>52,537</b>	<b>54,133</b>	<b>56,546</b>	<b>4,009</b>	<b>7.6%</b>	
<b>SUPPLIES</b>										
40-050-52200	COMPUTER SUPPLIES	0	495	0	500	500	500	0	0.0%	
<b>SUPPLIES Total</b>		<b>0</b>	<b>495</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.0%</b>	
<b>MAINTENANCE</b>										
40-050-63510	SOFTWARE MAINTENANCE	4,620	5,040	5,040	5,600	5,600	5,600	0	0.0%	
<b>MAINTENANCE Total</b>		<b>4,620</b>	<b>5,040</b>	<b>5,040</b>	<b>5,600</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>	<b>0.0%</b>	
<b>MIS Total</b>		<b>51,776</b>	<b>54,571</b>	<b>55,921</b>	<b>58,637</b>	<b>60,233</b>	<b>62,646</b>	<b>4,009</b>	<b>6.8%</b>	
<b>WATER DISTRIBUTION</b>										
<b>PERSONNEL SERVICES</b>										
40-093-40010	SUPERVISION	111,899	107,012	113,213	104,116	108,011	117,324	13,208	12.7%	
40-093-40020	CLERICAL	14,799	15,581	15,399	16,224	15,514	15,455	(769)	-4.7%	
40-093-40030	OPERATIONS	97,391	123,922	135,526	127,902	130,808	126,945	(957)	-0.7%	
40-093-40100	OVERTIME	10,472	14,519	11,532	32,250	32,250	32,250	0	0.0%	
40-093-40200	TEMPORARY/PT TIME HELP	0	0	150	0	150	0	0	0.0%	
40-093-40300	LONGEVITY	4,290	3,996	6,648	5,292	4,788	5,976	684	12.9%	
40-093-41000	RETIREMENT	26,007	33,561	36,974	39,310	32,423	38,605	(705)	-1.8%	
40-093-41020	HOSPITAL & GROUP LIFE	37,496	36,156	37,462	46,110	41,740	47,406	1,296	2.8%	
40-093-41030	MEDICARE	3,352	3,931	4,291	4,071	3,850	4,306	235	5.8%	
<b>PERSONNEL SERVICES Total</b>		<b>305,707</b>	<b>338,679</b>	<b>361,196</b>	<b>375,275</b>	<b>369,534</b>	<b>388,267</b>	<b>12,992</b>	<b>3.5%</b>	
<b>SUPPLIES</b>										
40-093-52010	OFFICE SUPPLIES	1,473	856	529	1,000	1,000	1,000	0	0.0%	
40-093-52030	PUBLICATIONS	0	0	0	250	250	250	0	0.0%	
40-093-52040	WEARING APPAREL	2,642	2,305	3,195	3,600	3,600	3,600	0	0.0%	
40-093-52050	VEHICLES PARTS & SUPPLIE	5,367	8,377	9,940	9,500	9,500	9,500	0	0.0%	
40-093-52060	VEHICLES FUEL & LUBRICAN	22,860	1,388	779	22,500	22,500	30,375	7,875	35.0%	
40-093-52070	MINOR TOOLS & APPARATUS	2,950	2,722	2,931	3,000	3,000	3,000	0	0.0%	
40-093-52090	CHEMICALS	158	175	0	500	500	500	0	0.0%	
40-093-52210	EQUIPMENT PARTS & SUPPL	5,197	2,819	5,488	6,446	6,446	6,446	0	0.0%	
<b>SUPPLIES Total</b>		<b>40,648</b>	<b>18,642</b>	<b>22,863</b>	<b>46,796</b>	<b>46,796</b>	<b>54,671</b>	<b>7,875</b>	<b>16.8%</b>	
<b>MAINTENANCE</b>										
40-093-63040	VEHICLE MAINTENANCE	13,135	3,401	2,069	2,500	2,500	2,500	0	0.0%	
40-093-63050	RADIO MAINTENANCE	209	169	230	250	250	250	0	0.0%	
40-093-63070	MINOR TOOLS & APPARATUS	1,477	1,422	882	1,000	1,000	1,000	0	0.0%	
40-093-63210	STREET MAINTENANCE	36,638	33,451	32,922	35,000	35,000	35,000	0	0.0%	
40-093-63230	SIGN MAINTENANCE	213	0	0	500	500	500	0	0.0%	
40-093-63410	BARRICADE MAINTENANCE	1,851	1,361	988	1,500	1,500	1,500	0	0.0%	
40-093-63501	JUF MAINTENANCE	0	0	0	5,000	5,000	5,000	0	0.0%	
40-093-63610	VALVES & HYDRANTS	3,722	4,633	2,412	5,000	5,000	10,000	5,000	100.0%	
<b>MAINTENANCE Total</b>		<b>57,245</b>	<b>44,437</b>	<b>39,504</b>	<b>50,750</b>	<b>50,750</b>	<b>55,750</b>	<b>5,000</b>	<b>9.9%</b>	
<b>CONTRACTUAL/SUNDRY</b>										
40-093-74010	COMMUNICATIONS	1,072	959	704	2,000	2,000	2,000	0	0.0%	
40-093-74020	RENTAL OF EQUIPMENT	905	1,069	(1,599)	1,000	1,000	1,000	0	0.0%	
40-093-74040	SPECIAL SERVICES	0	0	191	1,000	1,000	1,000	0	0.0%	
40-093-74060	TRAVEL EXPENSE	160	523	164	1,000	1,000	1,000	0	0.0%	
40-093-74070	DUES & SUBSCRIPTIONS	580	370	364	700	700	700	0	0.0%	
40-093-74100	TRAINING	973	255	1,005	2,000	2,000	2,000	0	0.0%	
40-093-74110	ELECTRICITY	106,476	80,835	94,620	73,000	73,000	73,000	0	0.0%	
40-093-74190	PRINTING & BINDING	6,102	5,602	1,129	6,250	6,250	6,250	0	0.0%	
40-093-74280	LABORATORY TESTING	5,074	7,555	7,048	10,000	10,000	10,000	0	0.0%	
40-093-74410	DOT DRUG TESTING / PHYSIC	65	45	0	530	530	0	(530)	-100.0%	

PROPRIETARY FUNDS

LINE ITEM BUDGET DETAIL

Funds: 40

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE		
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent	
40-093-75050	WATER PURCHASES	1,564,704	1,887,608	1,780,241	1,739,000	1,739,000	1,739,000	0	0.0%	
CONTRACTUAL/SUNDRY Total		1,686,111	1,984,821	1,883,867	1,836,480	1,836,480	1,835,950	(530)	0.0%	
<b>CAPITAL OUTLAY</b>										
40-093-85030	BUILDING IMPROVEMENTS	0	0	0	25,000	25,000	25,000	0	0.0%	
40-093-85170	OTHER EQUIPMENT	0	5,423	0	0	0	0	0	0.0%	
40-093-86050	WATER METERS	16,979	8,495	17,832	25,000	25,000	25,000	0	0.0%	
CAPITAL OUTLAY Total		16,979	13,918	17,832	50,000	50,000	50,000	0	0.0%	
WATER DISTRIBUTION Total		2,106,689	2,400,496	2,325,262	2,359,301	2,353,560	2,384,638	25,337	0.0%	
<b>SEWER DISTRIBUTION</b>										
<b>PERSONNEL SERVICES</b>										
40 - WATER AND SEWER FUND										
40-094-40010	SUPERVISION	65,806	58,620	67,143	56,000	57,486	58,834	2,834	5.1%	
40-094-40020	CLERICAL	14,799	15,217	15,763	16,224	15,514	15,455	(769)	-4.7%	
40-094-40030	OPERATIONS	144,457	137,677	161,256	164,835	170,202	165,946	1,111	0.7%	
40-094-40100	OVERTIME	32,068	37,207	18,789	32,250	32,250	32,250	0	0.0%	
40-094-40300	LONGEVITY	4,146	3,132	6,540	4,428	4,500	5,760	1,332	30.1%	
40-094-41000	RETIREMENT	28,817	31,265	35,216	38,280	32,584	36,172	(2,108)	-5.5%	
40-094-41020	HOSPITAL & GROUP LIFE	35,073	38,850	35,303	49,155	46,590	50,502	1,347	2.7%	
40-094-41030	MEDICARE	3,782	3,650	7,591	4,037	3,561	4,035	(2)	0.0%	
PERSONNEL SERVICES Total		328,948	325,618	347,601	365,209	362,687	368,954	3,745	1.0%	
<b>SUPPLIES</b>										
40-094-52010	OFFICE SUPPLIES	64	38	15	200	200	200	0	0.0%	
40-094-52040	WEARING APPAREL	2,557	2,982	4,481	5,200	5,200	5,200	0	0.0%	
40-094-52050	VEHICLES PARTS & SUPPLIE	3,131	2,689	2,248	3,000	3,000	3,000	0	0.0%	
40-094-52060	VEHICLES FUEL & LUBRICAN	27,134	24,070	29,521	23,000	23,000	31,050	8,050	35.0%	
40-094-52070	MINOR TOOLS & APPARATUS	2,387	2,474	888	1,000	1,000	1,000	0	0.0%	
40-094-52090	CHEMICALS	1,060	701	1,026	1,500	1,500	1,500	0	0.0%	
40-094-52210	EQUIPMENT PARTS & SUPPL	3,225	1,270	3,436	4,950	4,950	4,950	0	0.0%	
SUPPLIES Total		39,558	34,223	41,614	38,850	38,850	46,900	8,050	20.7%	
<b>MAINTENANCE</b>										
40-094-63020	VIDEO EQUIPMENT MAINTEN	550	1,442	1,499	1,500	1,500	1,500	0	0.0%	
40-094-63040	VEHICLE MAINTENANCE	2,748	2,463	903	1,500	1,500	1,500	0	0.0%	
40-094-63050	RADIO MAINTENANCE	389	115	520	500	500	500	0	0.0%	
40-094-63070	MINOR TOOLS & APPARATUS	978	921	962	1,000	1,000	1,000	0	0.0%	
40-094-63410	BARRICADE MAINTENANCE	1,245	1,361	999	1,500	1,500	1,500	0	0.0%	
MAINTENANCE Total		5,910	6,301	4,882	6,000	6,000	6,000	0	0.0%	
<b>CONTRACTUAL/SUNDRY</b>										
40-094-74010	COMMUNICATIONS	539	301	277	1,000	1,000	1,000	0	0.0%	
40-094-74020	RENTAL OF EQUIPMENT	753	1,500	0	1,000	1,000	1,000	0	0.0%	
40-094-74070	DUES & SUBSCRIPTIONS	10	0	0	0	0	0	0	0.0%	
40-094-74100	TRAINING	1,428	529	565	1,750	1,750	1,750	0	0.0%	
40-094-74261	SEWAGE DISPOSAL FEES	1,300	1,500	1,860	2,000	2,000	3,000	1,000	50.0%	
40-094-74280	LABORATORY TESTING	1,725	1,650	1,560	2,500	2,500	2,500	0	0.0%	
40-094-74410	DOT DRUG TESTING / PHYSIC	130	45	0	530	530	0	(530)	-100.0%	
40-094-75060	SEWER COSTS	1,444,556	1,197,187	1,609,788	1,295,000	1,450,000	1,295,000	0	0.0%	
CONTRACTUAL/SUNDRY Total		1,450,442	1,202,713	1,614,051	1,303,780	1,458,780	1,304,250	470	0.0%	
SEWER DISTRIBUTION Total		1,824,858	1,568,856	2,008,148	1,713,839	1,866,317	1,726,104	12,265	0.7%	
<b>TRANSFERS</b>										
40-999-77010	TRANSFER TO GENERAL FUI	335,717	0	326,228	335,375	335,000	424,288	88,913	26.5%	
40-999-77070	TRANSFER TO CAPITAL PRO	0	0	0	80	80	0	(80)	-100.0%	
40-999-77132	TRANSFER TO W/S REV BD R	362,193	341,604	343,024	344,132	343,024	344,928	796	0.2%	

PROPRIETARY FUNDS

LINE ITEM BUDGET DETAIL

Funds: 40

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
40-999-77141	TRANSFER TO W/S C.O. I&S '	1,112,057	1,158,556	1,160,634	1,115,502	1,115,502	1,158,013	42,511	3.8%
40-999-77170	TRANSFER TO W/S CONSTR	291,745	444,382	220,000	572,000	400,000	140,000	(432,000)	-75.5%
40-999-77200	TRANSFER TO JSF REPLACE	61,176	81,477	59,796	75,000	75,000	130,000	55,000	73.3%
TRANSFERS Total		2,162,887	2,026,019	2,109,682	2,442,089	2,268,526	2,197,229	(244,860)	-10.0%
40 - WATER AND SEWER FUND Totals		7,200,223	7,138,106	7,576,833	7,802,162	7,757,442	7,652,990	(149,172)	-1.9%
REVENUES OVER/UNDER EXPENSES		(260,380)	56,566	(842,604)	(1,089,120)	(1,121,436)	855,289	(149,172)	13.7%

## PROPRIETARY FUNDS

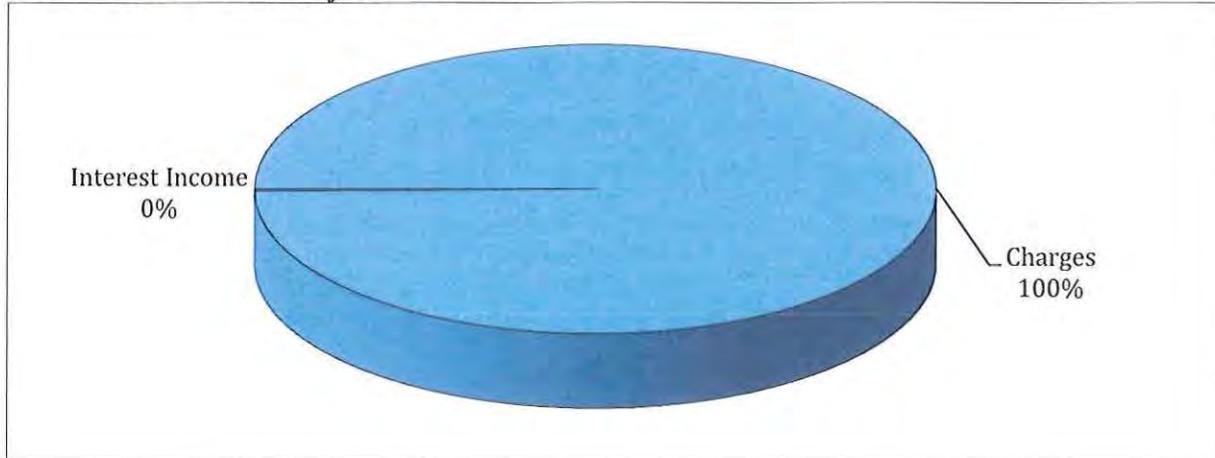
### Storm Drain Utility Enterprise Fund 15

The Storm Drain Utility Enterprise Fund is a proprietary fund. Its purpose is to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is that cost of providing services to the general public on a continuing basis be financed or recovered primarily through use charges.

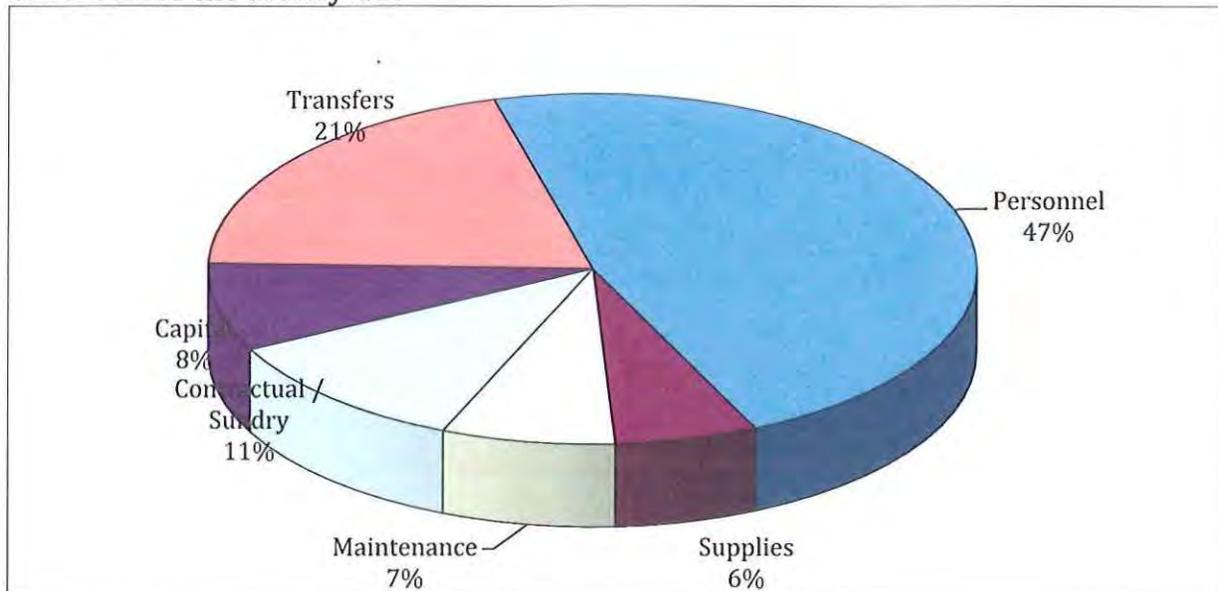
This fund is used to account for user fees charged per residential and commercial unit to enhance drainage of properties within the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations and maintenance.

Accounting records for the Storm Drain Utility Fund are maintained on the accrual basis.

#### Where Does the Money Come From?



#### Where Does the Money Go?



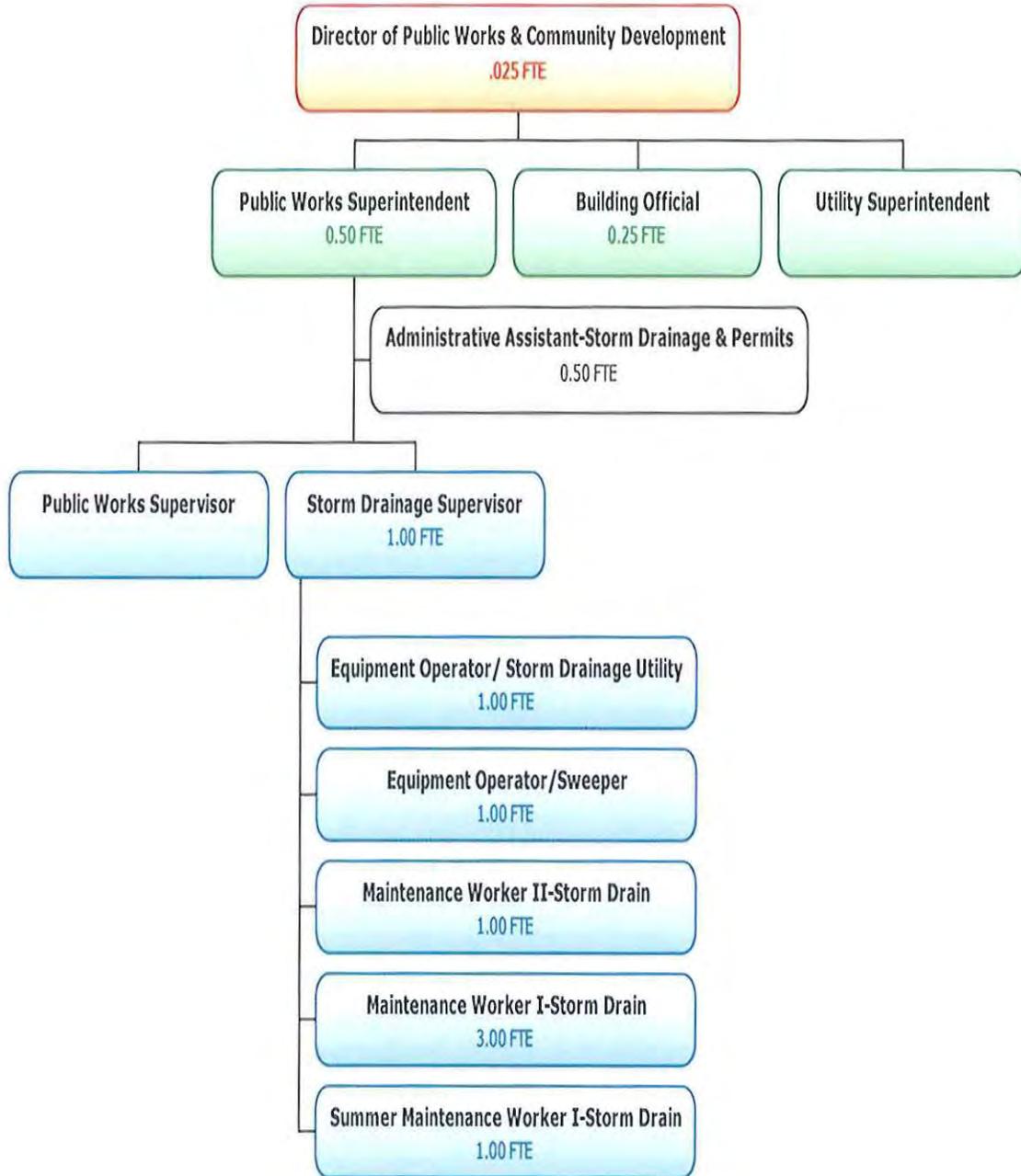
## Storm Drain Utility Enterprise Fund 15

### Budget Summary

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Working Capital, October 1</b>	<b>\$ 609,643</b>	<b>\$ 767,328</b>	<b>\$ 908,771</b>	<b>\$ 978,738</b>	<b>\$1,049,000</b>	<b>\$ 1,123,680</b>
<u>Revenue:</u>						
Operating Revenues	695,773	698,711	700,295	694,000	697,000	1,394,000
Interest Income	22,778	15,188	4,646	2,000	2,500	3,000
Transfers In	0	0	0	0	0	0
Other Revenues	300	0	0	0	0	0
<b>Total Revenue</b>	<b>\$718,851</b>	<b>\$713,899</b>	<b>\$704,941</b>	<b>\$696,000</b>	<b>\$699,500</b>	<b>\$1,397,000</b>
<b>Total Available Resources</b>	<b>\$1,328,494</b>	<b>\$1,481,227</b>	<b>\$1,613,712</b>	<b>\$1,674,738</b>	<b>\$1,748,500</b>	<b>\$2,520,680</b>
<u>Expenditures:</u>						
Personnel	382,517	379,443	370,698	455,578	423,570	435,214
Supplies	47,277	34,952	37,487	44,425	44,425	55,775
Maintenance	50,949	52,610	46,329	52,025	52,025	67,200
Contractual/Sundry	42,077	66,329	30,619	66,920	61,100	101,660
Capital Outlay	0	12,889	3,590	50,000	0	75,000
Depreciation	346,100	345,855	345,969	0	0	0
Transfers Out	43,670	43,662	43,700	43,780	43,700	187,400
<b>Total Expenditures</b>	<b>\$912,590</b>	<b>\$935,740</b>	<b>\$878,392</b>	<b>\$712,728</b>	<b>\$624,820</b>	<b>\$922,249</b>
<b>Net Change in Working Capital</b>	<b>(193,739)</b>	<b>(221,841)</b>	<b>(173,451)</b>	<b>(16,728)</b>	<b>74,680</b>	<b>474,751</b>
<b>Working Capital, September 30</b>	<b>\$ 415,904</b>	<b>\$ 545,487</b>	<b>\$ 735,320</b>	<b>\$ 962,010</b>	<b>\$ 1,123,680</b>	<b>\$ 1,598,431</b>
<b>20% Working Capital Target</b>						<b>\$169,450</b>

\* Working Capital adjusted to CAFR first of year.

**STORM DRAIN  
FUND 15**



## PROPRIETARY FUND

<b>DEPARTMENT:</b> PUBLIC WORKS	
<b>DIVISION / ACTIVITY:</b> STORM DRAIN UTILITY – FUND 15	
<b>LOCATION:</b> 7800 Virgil Anthony Sr. Blvd. Watauga, Texas 76148 Phone Number: 817-514-5806	<b>HOURS OF OPERATION:</b> Monday – Friday      8:00 A.M. – 5:00 P.M.
<b>MISSION / PROGRAMS / SERVICES:</b> <ul style="list-style-type: none"> <li>• Our mission is to provide maintenance for our concrete and earthen channels, along with the maintenance of ditches on the city owned right of ways.</li> <li>• We will clean and maintain our curb and gutters, storm drain inlets, junction boxes and underground storm system boxes.</li> <li>• Our Drainage Crew mows all city (right of ways), on major streets and oversees all new sidewalk installation and repair. This department is also responsible for the sweeping of our city streets along with debris and trash removal on city right of ways.</li> </ul>	
<b>FY2011 HIGHLIGHTS / ACCOMPLISHMENTS:</b> <ul style="list-style-type: none"> <li>• All city channels were maintained by mowing and weed eating. All right-of-way mowing of major streets is accomplished on a monthly basis. It is our goal to keep our city clean and free of trash and other debris that could possibly pollute our channels and waterways.</li> <li>• All channel earth work was performed to maintain the flow lines and grades within Watauga to prevent flooding.</li> <li>• The Drainage Crew repaired a 30 ft. erosion problem in the A-1 channel with rock-rubble rip-rap. Drainage channel cleaning and removal of unwanted trees and brush was accomplished in all city earthen channels.</li> <li>• We inspect all new construction sites that are under the Storm Water Phase II Plan for compliance.</li> <li>• The drainage crew removed any storm damage that impaired traffic or pedestrian traffic in city streets or on city sidewalks. They also maintain 19 miles of right of way and 7 miles of drainage channels.</li> <li>• The drainage crew check the spill way valve at Capp Smith Park on a monthly basis to insure drainage operation.</li> </ul>	
<b>FY2012 GOALS/ OBJECTIVES:</b> <ul style="list-style-type: none"> <li>• To maintain all channels, storm drains and ditches. This protects our city from liability due to damage from flooding.</li> <li>• We will continue to maintain our city’s sidewalks and the mowing and cleaning of our right-of-ways and city streets.</li> <li>• If approved in the new budget, we will be adding new sidewalks in areas that promote safe walking for pedestrian and school children.</li> </ul>	
<b>MAJOR BUDGETARY ISSUES AND OPERATIONAL TRENDS:</b> <ul style="list-style-type: none"> <li>• The City of Watauga must maintain our channels, storm drains and ditches by mowing, weed eating, and erosion control. This will insure that our citizens are protected from flooding and our city from possible liability.</li> <li>• The public works equipment parking lot must be paved and a protective barrier installed around our fuel station to prevent contamination of our waterways from possible fuel storage leakage, to fulfill our Storm Water Phase II Permit obligations by September 30<sup>th</sup>- 2012.</li> </ul>	

<b>DEPARTMENT: PUBLIC WORKS</b>						
<b>DIVISION / ACTIVITY: STORM DRAIN UTILITY - FUND 15</b>						
<b>EXPENDITURES</b>	<b>2007-08 ACTUAL</b>	<b>2008-09 ACTUAL</b>	<b>2009-10 ACTUAL</b>	<b>2010-11 BUDGET</b>	<b>2010-11 ESTIMATED</b>	<b>2011-12 BUDGET</b>
Personnel	\$382,517	\$379,443	\$370,698	\$455,578	\$423,570	\$435,214
Supplies	\$47,277	\$34,952	\$37,487	\$44,425	\$44,425	\$55,775
Maintenance	\$50,949	\$52,610	\$46,329	\$52,025	\$52,025	\$67,200
Contractual/Sundry	\$42,077	\$66,329	\$30,619	\$66,920	\$61,100	\$101,660
Transfers	\$43,670	\$43,662	\$43,700	\$43,780	\$43,700	\$187,400
Capital Outlay	\$346,100	\$358,744	\$349,559	\$50,000	\$0	\$75,000
<b>TOTAL</b>	<b>\$912,590</b>	<b>\$935,740</b>	<b>\$878,392</b>	<b>\$712,728</b>	<b>\$624,820</b>	<b>\$922,249</b>
<b>PERSONNEL</b>						
PW & Comm. Dev. Director	0.25	0.25	0.25	0.25	0.25	0.25
Building Official	0.00	0.00	0.00	0.00	0.25	0.25
Inspection Foreman	0.25	0.25	0.25	0.25	0.00	0.00
PW Superintendent	0.50	0.50	0.50	0.50	0.50	0.50
Storm Drain Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator / Sweeper	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I / S. Drain	3.00	3.00	3.00	3.00	3.00	3.00
Maintenance Worker II / S. Drain	1.00	1.00	1.00	1.00	1.00	1.00
Storm Drain / Permit Admin. Asst.	0.50	0.50	0.50	0.50	0.50	0.50
Summer Temp. Help	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>
<b>PERFORMANCE MEASURES / SERVICE LEVELS</b>						
<b>Input / Demand</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Number of right of way miles mowed / weeded				19 miles	19 miles	19 miles
Number of curb & gutter cleaned						
Number of miles of drainage channels mowed / weeded				7 miles	7 miles	7 miles
<b>Output / Workload</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Employee hours spent mowing and cutting weeds				4,900	4,900	4,900
Employee hours spent in repairing rock				180	200	200
<b>Efficiency Measures / Impact</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
M & O percentage of city budget						
M & O budget per capita				\$36.07	\$26.59	\$39.25
<b>Effectiveness Measures / Outcomes</b>				<b>Actual 09-10</b>	<b>Estimated 10-11</b>	<b>Budget 11-12</b>
Percent of channels mowed and weeded on monthly basis				100%	100%	100%
Percent of storm drain structural repair projects completed within a month				100%	100%	100%
Percent of curb and gutters cleaned on monthly basis				100%	100%	100%
Percent of grade & flow lines reestablished within 3 months of construction				100%	100%	100%
Number of weed-abated sites				27	27	27

**DEPARTMENT: PUBLIC WORKS**  
**DIVISION / ACTIVITY: STORM DRAIN UTILITY - FUND 15**

DESCRIPTION	CATEGORY	BUDGET	FUNDING	ONE TIME	ON-GOING	EXPLANATION
Street sweeper	Capital Outlay	22-020-85140	FB	\$200,000.00		Xfer to Fund 22 over 3 yrs
Tandem dump truck	Capital Outlay	22-020-85140	FB	\$80,000.00		Xfer to Fund 22 over 3 yrs
Vehicle - F350 crew cab	Capital Outlay	22-020-85130	FB	\$35,000.00		Xfer to Fund 22 over 3 yrs
Vehicle - 4x4 pickup (2)	Capital Outlay	22-020-85130	FB	\$44,000.00		Xfer to Fund 22 over 3 yrs
Front end loader	Capital Outlay	22-020-85140	FB	\$77,000.00		
Medical insurance	Personnel Services	15-090-41020	FB		(\$732.00)	Adjustment
Vehicle fuels/lubricants	Supplies	15-090-52060	FB		\$9,250.00	Increased costs
Minor tools	Supplies	15-090-52070	FB		\$800.00	Increased costs
Flood control	Supplies	15-090-52190	FB		\$300.00	Increased costs
Equipment parts	Supplies	15-090-52210	FB		\$1,000.00	Increased costs
Minor toolsmaintenance	Maintenance	15-090-63070	FB		\$175.00	Increased costs
Storm sewer & drainage maint.	Maintenance	15-090-63200	FB		\$15,000.00	Increased costs
Payment in Lieu of Taxes	Contractual/Sundry	15-020-7515	FB		\$34,700.00	5% of Revenue - Increase
Transfer to GF	Transfer	15-999-77010	FB		\$34,700.00	5% of Revenue - Increase
DOT drug testing	Contractual/Sundry	15-090-74410	FB		(\$660.00)	Funded in dept. 011
Paving	Capital Outlay	15-090-8503	FB	\$75,000.00		Parking lot at water tower
COG storm water	Contractual/Sundry	15-090-76800	FB		\$700.00	Increased costs
<b>FUND 15 - STORM DRAIN TOTALS:</b>				<b>\$436,000.00</b>	<b>\$0.00</b>	
<b>CERTIFICATE OBLIGATION FUNDING (FUND 22)</b>				<b>\$436,000.00</b>	<b>\$0.00</b>	
<b>FUND BALANCE</b>				<b>\$75,000.00</b>	<b>\$95,233.00</b>	
<b>UNFUNDED</b>				<b>\$0.00</b>	<b>\$0.00</b>	

PROPRIETARY FUNDS

STORM DRAIN UTILITY FUND

LINE ITEM BUDGET DETAIL

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE		
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent	
<b>15 - STORM DRAIN</b>										
<u>REVENUES</u>										
15-000-31050	USERS FEE	695,773	698,711	700,295	694,000	697,000	1,394,000	700,000	100.9%	
15-000-36600	INTEREST EARNINGS	22,778	15,188	4,646	2,000	2,500	3,000	1,000	0.0%	
15-000-36700	OTHER REVENUE	300	0	0	0	0	0	0	0.0%	
Total REVENUES		718,851	713,899	704,941	696,000	699,500	1,397,000	701,000	100.7%	
<b>NON-DEPARTMENTAL</b>										
15-020-74960	CONTINGENCY	-2,974	24,521	-9,630	18,160	13,000	18,160	0	0.0%	
15-020-75150	PAYMENT IN LIEU OF TAXES	34,670	34,662	34,700	34,700	34,700	69,400	34,700	100.0%	
NONDEPARTMENTAL TOTAL		31,696	59,183	25,070	52,860	47,700	87,560	34,700	65.6%	
<b>PUBLIC WORKS</b>										
<u>PERSONNEL SERVICES</u>										
15-090-40010	SUPERVISION	98,702	100,851	101,820	104,959	104,959	116,185	11,226	10.7%	
15-090-40020	CLERICAL	17,744	17,203	17,648	18,107	16,527	16,713	(1,394)	-7.7%	
15-090-40030	OPERATIONS	168,699	158,026	145,285	166,043	157,268	155,795	(10,248)	-6.2%	
15-090-40100	OVERTIME	3,662	2,418	2,709	4,400	4,400	4,400	0	0.0%	
15-090-40200	TEMPORARY/PART TIME	10,007	5,874	10,007	17,680	17,680	17,680	0	0.0%	
15-090-40300	LONGEVITY	7,788	4,860	6,192	7,308	4,428	5,652	(1,656)	-22.7%	
15-090-41000	RETIREMENT	31,875	35,590	35,577	44,298	35,176	38,934	(5,364)	-12.1%	
15-090-41020	HOSPITAL & GROUP LIFE	39,424	50,201	47,052	56,244	48,544	55,512	(732)	-1.3%	
15-090-41030	MEDICARE	4,616	4,420	4,408	5,999	4,048	4,343	(1,656)	-27.6%	
15-090-41050	VACATION/COMP TIME	0	0	0	20,000	20,000	20,000	0	0.0%	
15-090-41070	SALARY ADJUSTMENTS	0	0	0	10,540	10,540	0	(10,540)	-100.0%	
PERSONNEL SERVICES Total		382,517	379,443	370,698	455,578	423,570	435,214	(20,364)	-4.5%	
<u>SUPPLIES</u>										
15-090-52010	OFFICE SUPPLIES	171	132	108	275	275	275	0	0.0%	
15-090-52040	WEARING APPAREL	4,257	3,210	2,984	5,400	5,400	5,400	0	0.0%	
15-090-52050	VEHICLES PARTS & SUPPLIE	1,863	1,921	1,899	2,000	2,000	2,000	0	0.0%	
15-090-52060	VEHICLES FUEL & LUBRICAL	32,154	20,007	22,423	26,250	26,250	35,500	9,250	35.2%	
15-090-52070	MINOR TOOLS & APPARATU	3,964	4,478	4,716	4,700	4,700	5,500	800	17.0%	
15-090-52120	AGRICULTURAL	439	422	270	500	500	500	0	0.0%	
15-090-52190	FLOOD CONTROL	300	300	299	300	300	600	300	100.0%	
15-090-52210	EQUIPMENT PARTS AND SUI	4,129	4,481	4,787	5,000	5,000	6,000	1,000	20.0%	
SUPPLIES Total		47,277	34,951	37,486	44,425	44,425	55,775	11,350	25.5%	
<u>MAINTENANCE</u>										
15-090-63040	VEHICLE MAINTENANCE	25,280	27,280	20,819	25,000	25,000	25,000	0	0.0%	
15-090-63050	RADIO MAINTENANCE	296	344	350	350	350	350	0	0.0%	
15-090-63070	MINOR TOOLS & APPARATU	728	602	702	825	825	1,000	175	21.2%	
15-090-63200	STORM STEWERS&DRAINAC	24,016	24,203	23,854	25,000	25,000	40,000	15,000	60.0%	
15-090-63410	BARRICADE MAINTENANCE	278	0	340	350	350	350	0	0.0%	
15-090-63470	FENCING	351	183	264	500	500	500	0	0.0%	
MAINTENANCE Total		50,949	52,612	46,329	52,025	52,025	67,200	15,175	29.2%	
<u>CONTRACTUAL/SUNDRY</u>										
15-090-74010	COMMUNICATIONS	333	172	199	1,100	1,100	1,100	0	0.0%	
15-090-74020	RENTAL OF EQUIPMENT	605	0	0	500	500	500	0	0.0%	
15-090-74100	TRAINING	724	132	143	1,000	1,000	1,000	0	0.0%	
15-090-74250	ENGINEERING	1,750	350	0	2,000	2,000	2,000	0	0.0%	
15-090-74280	LABORATORY FEES	0	0	0	500	500	500	0	0.0%	
15-090-74410	DOT DRUG TESTING	130	90	0	660	0	0	(660)	-100.0%	
15-090-74960	CONTINGENCY	4,357	2,378	962	5,000	5,000	5,000	0	0.0%	
15-090-75020	BAD DEBT EXPENSE	414	1,108	1,345	0	0	0	0	0.0%	
15-090-76800	COG STORM WATER	2,069	2,916	2,901	3,300	3,300	4,000	700	0.0%	
CONTRACTUAL/SUNDRY Total		10,382	7,146	5,550	14,060	13,400	14,100	40	0.3%	

PROPRIETARY FUNDS

STORM DRAIN UTILITY FUND

LINE ITEM BUDGET DETAIL

Account Number	Account Name	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 ACTUAL	FY2011		FY2012	CHANGE	
					CURRENT BUDGET	PROJECTED YEAR END	PROPOSED BUDGET	Amount	Percent
<u>CAPITAL OUTLAY</u>									
15-090-85030	BUILDING IMPROVEMENTS	0	0	(30)	0	0	75,000	0	100.0%
15-090-53060	DEPRECIATION EXPENSES	346,100	345,855	345,969	0	0	0	0	0.0%
15-090-85671	STORM DRAIN IMPROVEMEN	0	12,889	3,620	50,000	0	0	0	-100.0%
CAPITAL OUTLAY Total		346,100	358,744	349,559	50,000	0	75,000	25,000	50.0%
<u>TRANSFERS</u>									
<u>TRANSFERS</u>									
15-999-77010	TRANSFER TO GENERAL FU	34,670	34,662	34,700	34,700	34,700	69,400	34,700	100.0%
15-999-77080	TRANSFER TO BUNKER HILL	0	0	0	80	0	0	(80)	-100.0%
15-999-77150	TRANSFER TO INTERNAL SE	9,000	9,000	9,000	9,000	9,000	118,000	109,000	1211.1%
TRANSFERS Total		43,670	43,662	43,700	43,780	43,700	187,400	143,620	328.0%
15 - STORM DRAIN TOTALS		912,591	935,741	878,392	712,728	624,820	922,249	252,620	35.4%
REVENUES OVER/UNDER EXPENSES		(193,740)	(221,842)	(173,461)	(16,728)	74,680	474,751	252,620	-1510.2%

## PROPRIETARY FUNDS

### BUNKER HILL DRAINAGE, WATER, AND SEWER IMPACT FEE FUNDS

Impact fees are charges against new development in order to generate improvements attributable to new development and those charges cannot include facilities that are already in place.

State Law allowed impact fees in 1990. Chapter 395 of the Local Government Code regulates how impact fees are calculated and charged by municipalities.

The City of Watauga drainage impact fees are assessed to developers that build in areas that, when fully developed, will create flooding in existing areas of the City. Water and Sewer impact fees are assessed to developers when construction will create new demands on existing water and sewer lines.

These funds are accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Some development is occurring in the designated area of the Bunker Hill impact fee, which continues to include a few remaining sites for "garden offices" and a new planned development on the corner of Whitley Road and Starnes Road. The City of Watauga has eliminated all water and sewer impact fees that the City charges. Pass through amounts are still collected for our wholesaler. Much of Watauga is built out and very little land remains for new development.

## Bunker Hill Drainage Fund 16

### Budget Summary

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1</b>	<b>\$39,283</b>	<b>\$6,885</b>	<b>-\$77</b>	<b>-\$77</b>	<b>-\$77</b>	<b>\$3</b>
<u>Revenues:</u>						
Impact Fees	3,908	0	0	0	0	0
Transfer from Water/Sewer	0	0	0	80	80	0
Interest Income	841	-77	0	0	0	0
<b>Total Revenue</b>	<b>\$4,749</b>	<b>-\$77</b>	<b>\$0</b>	<b>\$80</b>	<b>\$80</b>	<b>\$0</b>
<b>Total Available Resources</b>	<b>\$44,032</b>	<b>\$6,808</b>	<b>-\$77</b>	<b>\$3</b>	<b>\$3</b>	<b>\$3</b>
<u>Transfers Out:</u>						
GO Debt Service (98 Bond)	37,145	6,885	0	0	0	0
<b>Total Transfers Out</b>	<b>\$37,145</b>	<b>\$6,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balance, September 30</b>	<b>\$6,885</b>	<b>-\$77</b>	<b>-\$77</b>	<b>\$3</b>	<b>\$3</b>	<b>\$3</b>

**Water/Sewer Joint Use Facility Fund 46  
Budget Summary**

**Water/Sewer Joint Use Facility Fund 46  
Budget Summary**

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1</b>	\$547,932	\$627,343	\$642,526	\$663,526	\$686,849	\$762,849
<b>Revenue:</b>						
Transfer from W/S Utility Fund	61,176	81,477	59,796	75,000	75,000	130,000
Interest Earnings	18,235	5,209	1,264	1,000	1,000	1,000
<b>Total Revenues:</b>	\$79,411	\$86,686	\$61,060	\$76,000	\$76,000	\$131,000
<b>Available Resources</b>	<b>\$627,343</b>	<b>\$714,029</b>	<b>\$703,586</b>	<b>\$739,526</b>	<b>\$762,849</b>	<b>\$893,849</b>
<b>Expenditures:</b>						
Engineering	0	0	0	0	0	0
Construction Costs	0	0	0	0	0	0
Transfers to W/S Operations 40	0	71,503	16,737	0	0	0
<b>Total Expenditures:</b>	0	71,503	16,737	0	0	0
<b>Fund Balance, September 30</b>	<b>\$627,343</b>	<b>\$642,526</b>	<b>\$686,849</b>	<b>\$739,526</b>	<b>\$762,849</b>	<b>\$893,849</b>

## PROPRIETARY FUNDS

### WATER IMPACT FEE FUND 47 - SEWER IMPACT FEE FUND 48

#### Budget Summary

<u>WATER IMPACT FEES</u>	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Working Capital, October 1*</b>	<b>\$5,453</b>	<b>\$0</b>	<b>\$1,047</b>	<b>\$5,453</b>	<b>\$1,446</b>	<b>\$2,817</b>	<b>\$3,357</b>
<u>Revenue:</u>							
Impact Fees	0	0	1,251	0	0	0	0
Transfer	0	0	0	0	0	0	0
Interest Earnings	8,807	1,047	3,155	864	0	540	0
<b>Total Revenue</b>	<b>\$8,807</b>	<b>\$1,047</b>	<b>\$4,406</b>	<b>\$864</b>	<b>\$0</b>	<b>\$540</b>	<b>\$0</b>
<b>Total Available Resources</b>	<b>\$14,260</b>	<b>\$1,047</b>	<b>\$5,453</b>	<b>\$6,317</b>	<b>\$1,446</b>	<b>\$3,357</b>	<b>\$3,357</b>
<u>Debt Service Requirements:</u>							
Contingency	954	0	0	0	0	0	0
Study / Construction Costs	0	0	0	0	0	0	0
<u>Transfers</u>							
Transfer to Water/Sewer				3,500	0	0	0
<b>Total Expenditures</b>	<b>\$954</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Working Capital, September 30</b>	<b>\$13,306</b>	<b>\$1,047</b>	<b>\$5,453</b>	<b>\$2,817</b>	<b>\$1,446</b>	<b>\$3,357</b>	<b>\$3,357</b>

Close Out FY07 with accrued interest

<u>SEWER IMPACT FEE</u>	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Working Capital, October 1</b>	<b>\$9,226</b>	<b>\$9,157</b>	<b>\$9,469</b>	<b>\$1,116</b>	<b>\$1,116</b>	<b>\$1,116</b>	<b>\$1,119</b>
<u>Revenue:</u>							
Sewer Impact Fees	0	0	788	5	0	0	0
Interest Earnings	483	305	16	0	0	3	0
<b>Total Resources</b>	<b>\$483</b>	<b>\$305</b>	<b>\$804</b>	<b>\$5</b>	<b>\$0</b>	<b>\$3</b>	<b>\$0</b>
<b>Total Available Resources</b>	<b>\$9,709</b>	<b>\$9,462</b>	<b>\$10,273</b>	<b>\$1,121</b>	<b>\$1,116</b>	<b>\$1,119</b>	<b>\$1,119</b>
<u>Expenditures:</u>							
Contingency / Construction Costs	552	0	0	0	0	0	0
Engineering	0	0	0	0	0	0	0
Transfer to W/S Capital*			9,157	0	0	0	0
<b>Total Expenditures</b>	<b>\$552</b>	<b>\$0</b>	<b>\$9,157</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Working Capital, September 30</b>	<b>\$9,157</b>	<b>\$9,462</b>	<b>\$1,116</b>	<b>\$1,121</b>	<b>\$1,116</b>	<b>\$1,119</b>	<b>\$1,119</b>

## PROPRIETARY FUNDS

### Internal Service Fund - 22 Budget Summary

The Internal Service Fund is used to account for the acquisition of various replacement capital items in the City. The objective of the fund is to accumulate sufficient funds to meet the capital needs of the City.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

Transfers for capital financing of major equipment purchases continue to be made for a backhoe loader for the Water and Sewer Utility Fund and a tandem dump truck for the Storm Drain Utility Fund. All other funds directly expensed their own one-time purchasing for the year. Internal Services was converted in 2007 to be an equipment replacement fund with its remaining fund balances.

### Internal Service Fund - 22

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Working Capital</b>	<b>\$545,816</b>	<b>413,626</b>	<b>321,984</b>	<b>349,684</b>	<b>350,185</b>	<b>377,885</b>
<b>Revenues:</b>						
Pmt from General Fund	0	0	0	0	0	0
Pmt from PDC Sales Tax Fund	0	0	0	0	0	0
Pmt from Capital Proj Fund	0	0	0	0	0	0
Pmt from W/S Operating Fund	8,000	17,500	17,500	17,500	17,500	17,500
Pmt from W/S Construction Fund	0	0	0	0	0	0
Pmt from CCD	0	0	0	0	0	0
Pmt from Storm Drain	9,000	9,000	9,000	9,000	9,000	118,000
Pmt from Municipal Tech Fee	0					
Rental of Facilities	0	0	0	0	0	0
<b>Total Charges for Service:</b>	<b>\$17,000</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$135,500</b>
<b>Other Revenues:</b>						
Interest Income	17,616	7,397	1,701	1,000	1,200	1,000
<b>Total Other Revenue</b>	<b>\$ 17,616</b>	<b>\$ 7,397</b>	<b>\$ 1,701</b>	<b>\$ 1,000</b>	<b>\$ 1,200</b>	<b>\$ 1,000</b>
<b>Total Revenues:</b>	<b>\$34,616</b>	<b>\$33,897</b>	<b>\$28,201</b>	<b>\$27,500</b>	<b>\$27,700</b>	<b>\$136,500</b>
<b>Expenditures:</b>						
Lease Purchase Costs (FY00-01)	0	0	0	0	0	0
Lease Purchase Costs (FY01-02)	0	0	0	0	0	0
Operating Expense	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Motor Vehicles	0	0	0	0	0	79,000
Heavy Equipment	0	0	0	0	0	357,000
Other Equipment*	376	0	0	0	0	0
Depreciation Expense	165,248	168,973	136,249	0	0	0
<b>Total Expenditures:</b>	<b>\$165,624</b>	<b>\$168,973</b>	<b>\$136,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$436,000</b>
<b>Revenues Over(Under) Expens</b>	<b>(\$131,008)</b>	<b>(\$135,076)</b>	<b>(\$108,048)</b>	<b>\$27,500</b>	<b>\$27,700</b>	<b>(\$299,500)</b>
<b>Est. Ending Fund Balance</b>	<b>\$413,626</b>	<b>\$321,984</b>	<b>\$350,185</b>	<b>\$377,184</b>	<b>\$377,885</b>	<b>\$78,385</b>
Actual Adjusted for Capitalization						



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**CIP AND CAPITAL PROJECTS FUNDS**

<b>General Capital Fund</b>	<b>Fund 07</b>
<b>Watauga Parks Development Capital Fund</b>	<b>Fund 05</b>
<b>Utility Construction Fund</b>	<b>Fund 45</b>

## CIP AND CAPITAL PROJECTS FUNDS

The Capital Projects Fund accounts for the acquisition of and construction or reconstruction of major capital facilities, infrastructure, and equipment. The projects are financed with resources allocated to the General Capital Projects Fund, Watauga Parks Development Corporation Capital Fund, and the Water and Sewer Capital Projects Fund.

The City of Watauga updates its 5-year Capital Improvement Program (CIP) annually. The objective continues to be to match capital expenditures with available resources and that will satisfy City tax rate objectives. The Capital Improvements Program attempts to identify and plan for all major capital needs and deals with capital items that are different from those which are covered under the capital outlay category in each department's budget and in the Internal Service (Equipment Replacement) Fund. Generally, the CIP includes improvements that are relatively expensive, are non-recurring, have a multi-year useful life, and, like capital outlay items, result in fixed assets. Programs the City of Watauga currently identifies include:

**Drainage Projects** – Such projects include several drainage channels throughout the City that have been identified as known problem areas. All developed property owners within the City pay a monthly drainage utility fee, which is utilized for drainage development, redevelopment, and maintenance. The City has significantly lessened flooding along smaller channels and ditches throughout the City by keeping these facilities free of foliage and debris. These projects are included in the Operating Storm Drainage Fund and any long-term projects can be carried under General Capital or Water and Sewer Capital funds, depending on project goals.

**Signalization Projects** - Such projects include the construction or redevelopment of traffic light signalization needs for the City. These projects are included in the General Capital Fund.

**Special Building Projects** – Such projects include the construction or major renovations of special facilities owned by the City. These projects can be included in any of the three capital funds, depending on project purpose.

**Street Projects** – Such projects include construction or major redevelopment of the 301 current streets in the City. Street projects do not include normal repair and maintenance on sub-grades, milling, and overlay. Both street projects and normal repair and maintenance activities of street are included in the General Capital Fund.

**Wastewater Projects** – Such projects include improvements, expansions, or construction of wastewater lines in the City. Many of these projects are implemented to stay within EPA Administrative Orders. These projects are included in the Water and Sewer Capital Fund.

**Water Projects** – Such projects include new waterlines or improvements to existing waterlines for future development or existing customers needs. These projects are included in the Water and Sewer Capital Fund.

## CIP AND CAPITAL PROJECTS FUNDS

### CAPITAL IMPROVEMENTS PROGRAM (CIP)

It is the goal of the City of Watauga to have a Capital Improvements Program that is focused on adding value and extending the life of City infrastructure with no increase in operating costs or property tax. Consideration is given to debt issuance only if the overall tax rate remains unchanged and to prioritizing projects that will either decrease operational costs or have no operational cost impact.

The funds are accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

In the past eight years, the City has been focused on an aggressive facilities campaign. During this time, we have constructed a new City Hall and Animal Shelter, and upgraded facilities for the Police and Recreation departments, along with upgrades to major streets. The new Fire/EMS facility, which is featured on the cover of this budget document, was completed in FY2011, for just under \$3.8 million dollars. In addition, upgrades have been done to major streets in the City.

This campaign was funded through CBDG funds and the issuance of \$10,700,000 debt in three issues – See Debt Model on next page:

- \$2,300,000 in 2003
- \$5,000,000 in 2005
- \$3,400,000 in 2007

In July of 2011, in order to fund future capital projects and needed equipment, the City issued \$7,365,000 in Combination and Limited Pledge Revenue Certificates of Obligation. This new issuance will fund:

- street improvements, curb, gutter, and sidewalks
- drainage projects
- renovation of public buildings
- purchase of new equipment and vehicles
- traffic lights and traffic safety equipment
- vehicles and machinery, and
- improvements to the City's utility system
- hardware, software and other technology

This bond issuance is payable by ad valorem taxes and additionally payable from and secured by a lien on and pledged revenues. The issuance was timed for a major portion of General Fund debt being paid off in FY2011, reducing FY 2012 debt service by just under \$509,000. The new debt in July, 2011 added payments totaling \$439,354, thus the City was able to maintain relatively the same amount of debt service as prior years. This payment supports approximately \$4.6 million in new debt.

## CIP AND CAPITAL PROJECTS FUNDS

For the Utility Fund, approximately \$200,000 in debt service payments dropped off in FY 2012. The new bond issuance for the utility fund was issued in July, 2011 for approximately \$2.8 million. The fund was able to maintain relatively the same amount of debt service as prior years.

In general, City receipts have been trending down over the last couple of years. The CIP program for the current year is funded, along with projects that have been prioritized for the Utility System. However, the overall economy and projections of revenues for subsequent years will have a significant impact on the scope of our projects. The City has identified approximately \$22 million in unfunded projects beyond the five-year Capital Improvement Plan. The funding source on these projects has yet to be determined. As the funding is determined, these projects will be scheduled. While the City has been able to maintain its ad valorem tax rate at the same level for the last eight years, it was necessary to adopt the effective rate this year to counteract declining property values. It will be a challenge in the future and continue to provide the services citizens require along with the infrastructure repair and maintenance.

During this time, normal repair and maintenance of streets, sidewalks, water lines and sewer lines was made. However, as can be seen on the CIP summary schedule and detail schedule on the following pages, the City must now focus on major infrastructure upgrades. The total five-year estimate for CIP projects is an investment of \$28,611,000, and an additional \$3,659,000 for major equipment, vehicles and technology (see the CIP Master Schedule on the following pages). Approximately \$22 million of projects are unfunded and not yet scheduled at this time, so their funding source has been labeled "To Be Determined". Actual program expenditures may vary depending on changes in priority or addition or deletion of projects or emergencies.

In the current schedule, there are projects for FY 2012 totaling \$4,406,000. Included in this amount for the General Fund is \$185,000 for a CDBG street project, \$625,000 for traffic signalization, and \$480,000 for Building renovations. The Parks Development Corporation has \$650,000 in projects in FY2012, including \$350,000 for a multi-city trail system, \$150,000 for repairs to Capp Smith Dam, \$100,000 for Playground Equipment upgrades, and \$50,000 for the repaving of the Parks Facility lot. There are \$1,891,000 in Water and sewer projects and \$75,000 in drainage projects budgeted for in FY2012.

### Impact of Capital Improvements on Operating Budget

The majority of the capital improvements this year will be funded from the 2011 Certificate of Obligation Bonds. Heavy equipment and numerous vehicles that have reached the end of their life cycle will be replaced, therefore significantly decreasing maintenance costs in the operating budget for next year in both the General Fund and Water and Sewer Fund. It is estimated that maintenance will be decreased by \$22,000 in the General Fund and \$40,000 in the Water and Sewer Fund for equipment and vehicle maintenance in the FY2013 Budget Year after replacements. The Water and Sewer projects will result in decreased maintenance over time, but as the City is in the first stages of smoke testing and determination of problem areas, it is difficult to estimate the overall impact of these projects on the operating budget at this time.

City of Watauga, Texas  
Debt Model  
Fiscal Year Ending September 30, 2012  
Updated: August 29, 2011

General Fund							
Fiscal Year Ending 9/30	CO's S-2003	CO's S-2005	GO Refunding S-2006	CO's S-2007	CO's S-2011	GO Refunding S-2011	Total Payments
2012	\$178,738	\$366,375	\$329,742	\$236,553	\$439,354	\$152,358	\$1,703,121
2013	\$173,037	\$330,875	\$335,977	\$236,724	\$477,975	\$150,941	\$1,705,529
2014	\$118,225	\$320,719	\$331,652	\$261,176	\$520,075	\$153,260	\$1,705,106
2015	\$114,300	\$212,563	\$337,140	\$259,908	\$501,775	\$155,481	\$1,581,167
2016	\$110,300	\$206,563	\$337,069	\$263,332	\$508,425	\$157,605	\$1,583,293
2017	\$106,250	\$200,563	\$336,625	\$261,448	\$459,363	\$159,631	\$1,523,879
2018	\$102,100	\$194,469	\$345,808	\$259,358	\$464,550	\$161,560	\$1,527,845
2019		\$212,700	\$344,245	\$261,960	\$473,250		\$1,292,155
2020		\$219,988	\$342,309	\$259,254	\$475,425		\$1,296,975
2021		\$221,650		\$261,239	\$482,075		\$964,964
2022		\$213,050		\$262,814	\$123,675		\$599,539
2023		\$204,375		\$263,977	\$125,175		\$593,527
2024				\$259,832	\$121,325		\$381,157
2025				\$260,379	\$122,100		\$382,479
2026				\$260,515	\$122,400		\$382,915
2027				\$260,240			\$260,240
<b>Totals:</b>	<b>\$902,950</b>	<b>\$2,903,888</b>	<b>\$3,040,566</b>	<b>\$4,128,707</b>	<b>\$5,416,942</b>	<b>\$1,090,837</b>	<b>\$17,483,889</b>

Utility Fund				
Fiscal Year Ending 9/30	GO Refunding S-2005	GO Refunding S-2008	CO's S-2011	Total Payments
2012	\$934,200	\$344,928	\$223,813	\$1,502,941
2013	\$940,150	\$345,412	\$217,525	\$1,503,087
2014	\$942,450	\$340,662	\$219,675	\$1,502,787
2015	\$948,750	\$340,678	\$216,775	\$1,506,203
2016	\$958,375	\$345,304	\$208,925	\$1,512,604
2017			\$245,275	\$245,275
2018			\$245,713	\$245,713
2019			\$245,550	\$245,550
2020			\$244,775	\$244,775
2021			\$248,775	\$248,775
2022			\$247,550	\$247,550
2023			\$245,638	\$245,638
2024			\$247,938	\$247,938
2025			\$249,300	\$249,300
2026			\$244,800	\$244,800
<b>Totals:</b>	<b>\$4,723,925</b>	<b>\$1,716,984</b>	<b>\$3,552,025</b>	<b>\$9,992,934</b>

Parks Development Fund	
Fiscal Year Ending 9/30	Rev. Refunding Bonds S-2004
2012	\$214,880
2013	\$214,136
2014	\$212,950
2015	\$216,094
2016	\$213,728
<b>Totals:</b>	<b>\$1,071,788</b>

## CIP AND CAPITAL PROJECTS FUNDS

PROJECT	FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
		FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Water Line	Bonds/Revenues	\$ 494,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 594,000
Waste Water Line	Bonds/Revenues	1,397,000	109,000		-	-
Drainage	Revenues	75,000	260,000			
Traffic Signalization	Bonds/Revenues	625,000			-	-
Streets	Rev/Bonds/CDGB	185,000		600,000		
Street Overlay	Revenues	500,000				
Buildings/Parks	Bonds/Revenues	1,130,000				
<b>Total Projects</b>		<b>\$ 4,406,000</b>	<b>\$ 669,000</b>	<b>\$ 900,000</b>	<b>\$ 300,000</b>	<b>\$ 594,000</b>
<b>Cumulative Projects FY2012-FY2016</b>		<b>\$ 4,406,000</b>	<b>\$ 5,075,000</b>	<b>\$ 5,975,000</b>	<b>\$ 6,275,000</b>	<b>\$ 6,869,000</b>
<b>IDENTIFIED, "TO BE DETERMINED"</b>						<b>\$ 21,742,000</b>
<b>TOTAL</b>						<b>\$ 28,611,000</b>

The Identified, "To Be Determined", projects are detailed on the following page. The funding source for these items has not yet been identified, but are included in this budget document for informational purposes. Funding sources for these projects will be determined at a later date, and will be included in future project projections.

## CIP AND CAPITAL PROJECTS FUNDS

Page	PROJECTS	Location	Length	Size	Cost	FUNDING SOURCE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TO BE DETERMINED
BP 1	Flooring	Various			\$200,000	CO Bonds	\$200,000					
BP 2	Library Roof/Flooring	7109 Whitley Road			\$200,000	CO Bonds	\$200,000					
BP 3	Fuel Tank Barrier	7800 Virgil Anthony			\$60,000	C.O. Bonds	\$60,000					
BP 4	Resurface Furnace	5203 Watauga Road-Ashtler			\$20,000	C.O. Bonds	\$20,000					
BP 5	Parks - Capp Smith Dam Repair	Capp Smith Park			\$150,000	Revenues	\$150,000					
BP 6	Trail System - Multi-City	Park Vista			\$350,000	Revenues	\$350,000					
BP 7	Parks - Playground Equipment	Various			\$100,000	Revenues	\$100,000					
BP 8	Linda Drive Facility - Repaving	Linda Drive			\$50,000	Revenues	\$50,000					
BP 9	Senior Center	Hightower			\$700,000	TBD						\$700,000
D1	Whitley Old	Old Whitley Rd. to Singing Hills			\$260,000	Revenues		\$260,000				
D2	Watauga Heights		7,652		\$1,975,000	TBD						\$1,975,000
D3	Astor Heights		7,407		\$1,800,000	TBD						\$1,800,000
D4	Sunny Brook South		5,550		\$1,222,000	TBD						\$1,222,000
D5	Bunker Hill		4,667		\$1,034,000	TBD						\$1,034,000
D6	Water Tower Paving	7800 Virgil Anthony			\$75,000	C.O. Bonds	\$75,000					
	Engineering Design/Land Acquisition/Yard Repair				\$3,500,000	TBD						\$3,500,000
DE	Acquisition/Yard Repair											
S1	Perdido Dr. (CDBG)	Carousel Dr. to Summit Ridge			\$185,000	CDBG	\$185,000					
S2	Whitley Rd. - North	Hightower to Starnes Rd.	42	2,868	\$1,126,000	TBD						\$1,126,000
S3	Hightower to Chapman	Hightower to Chapman	42	2,237	\$923,000	TBD						\$923,000
S4	Chapman to Watauga Rd.	Chapman to Watauga	42	2,640	\$1,043,000	TBD						\$1,043,000
S5	Bursey Rd. - West	Whitley Rd. to Willis Ln.	42	2,290	\$658,000	TBD						\$658,000
S6	Bursey Rd. - East	Willis Ln. to Rufe Snow	42	2,550	\$1,161,000	TBD						\$1,161,000
S7	Watauga Rufe Snow to 377	Watauga Rufe Snow to 377			\$600,000	C.O. Bonds			\$600,000			
S8	Whitley to 377	Whitley to 377			\$250,000	TBD						\$250,000
S9	Whitley to Rufe Snow	Whitley to Rufe Snow			\$200,000	TBD						\$200,000
S10	Chapman-Whitley to Bridge	Chapman-Whitley to Bridge			\$300,000	TBD						\$300,000
S11	Chapman-Whitley to 377	Chapman-Whitley to 377			\$350,000	TBD						\$350,000
SE	Engineering Design/Land Acquisition/Yard Repair				\$3,500,000	TBD						\$3,500,000
SO 1	Annual Determination	Overlays			\$500,000	Revenues	\$500,000					
SO 2	Annual Determination	Overlays			\$500,000	TBD						\$500,000
SO 3	Annual Determination	Overlays			\$500,000	TBD						\$500,000
SO 4	Annual Determination	Overlays			\$500,000	TBD						\$500,000
SO 5	Annual Determination	Overlays			\$500,000	TBD						\$500,000
TS	Traffic Study				\$50,000	C.O. Bonds	\$50,000					
T01	Whitley Road at New Bursey	Whitley Road at New Bursey			\$180,000	C.O. Bonds	\$180,000					
T02	Hightower at Whitley Road	Hightower at Whitley			\$195,000	C.O. Bonds	\$195,000					
T03	Opticom System	All Traffic Signal Intersections			\$200,000	C.O. Bonds	\$200,000					
SS1	Smoke Test	Various			\$634,000	C.O. Bonds	\$634,000					
SS2	Replace Manholes	Various			\$143,000	C.O. Bonds	\$143,000					
SS3	Replace Mains	Various			\$609,000	C.O. Bonds	\$500,000	\$109,000				
SS4	Engineering	Various			\$120,000	C.O. Bonds	\$120,000					
W1	Water Leaks	Multiple Locations			\$377,000	C.O. Bonds	\$377,000					
W2	Water Main Replacements	Multiple Locations			\$1,494,000	Revenues		\$300,000	\$300,000	\$300,000	\$594,000	
W3	Engineering	Multiple Locations			\$117,000	C.O. Bonds	\$117,000					
<b>Total</b>					<b>\$28,611,000</b>		<b>\$4,406,000</b>	<b>\$669,000</b>	<b>\$900,000</b>	<b>\$300,000</b>	<b>\$594,000</b>	<b>\$21,742,000</b>
CDBG					\$185,000		\$185,000	\$0	\$0	\$0	\$0	\$0
2011 CO BONDS (Projects)					\$3,780,000		\$3,071,000	109,000	600,000	-	-	-
To be Determined (TBD)					\$21,742,000		\$0	-	-	-	-	21,742,000
Revenues					\$2,904,000		\$1,150,000	560,000	300,000	300,000	594,000	-
<b>Total CIP 2012-2016</b>					<b>\$28,611,000</b>		<b>\$4,406,000</b>	<b>669,000</b>	<b>\$900,000</b>	<b>\$300,000</b>	<b>\$594,000</b>	<b>\$21,742,000</b>
EQUIPMENT - TECHNOLOGY	VARIOUS					C.O. Bonds	\$433,000					
EQUIPMENT - VEHICLES	VARIOUS					C.O. Bonds	\$2,741,000					
EQUIPMENT - TECHNOLOGY	VARIOUS					Revenues	\$485,000					
<b>EQUIPMENT SUB-TOTAL</b>							<b>\$3,659,000</b>					
MAINTENANCE/STREETS/SIDEWALKS	VARIOUS					C.O. Bonds	\$300,000					
<b>GRAND TOTAL CIP/EQUIPMENT</b>					<b>\$32,570,000</b>							<b>\$21,742,000</b>
<b>TOTAL 2011 CO BOND MONEY EXPENDED</b>					<b>\$7,254,000</b>							<b>UNFUNDED</b>

CIP 2012-2016 PARKS		BUILDINGS &		FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
					Phase I	Phase II	Phase III	Phase IV	Phase V
TYPE BUILDING	Size	Cost		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	
Flooring	Various	\$200,000	C.O. Bonds	\$200,000					
Library Roof Replacement	n/a	\$200,000	C.O. Bonds	\$200,000					
Fuel Tank Barrier	n/a	\$60,000	C.O. Bonds	\$60,000					
Resurface Furnace	n/a	\$20,000	C.O. Bonds	\$20,000					
Parks – Capp Smith Dam Repair	n/a	\$150,000	Revenues	\$150,000					
Trail System –Multi-City	n/a	\$350,000	Revenues	\$350,000					
Playground Equipment Replacement	n/a	\$100,000	Revenues	\$100,000					
Linda Drive Facility – Repaving	n/a	\$50,000	Revenues	\$50,000					
Total		\$1,130,000		\$1,130,000	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -	

CIP 2012-2016 STREET OVERLAY			FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
				Phase I	Phase II	Phase III	Phase IV	Phase V
STREETS	Location	Cost		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
S01	Various	\$500,000	Revenues	\$500,000				
Total		\$500,000		\$500,000	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -

CIP 2012-2016 STREET PROJECTS			FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
				Phase I	Phase II	Phase III	Phase IV	Phase V
STREETS	Location	Cost		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
S1	Perdido Drive – Carousel to Summit Ridge	\$185,000	CDBG	\$185,000				
S7	Watauga Road	\$600,000	C.O. Bonds			\$600,000		
Total		\$785,000		\$185,000	\$ - 0 -	\$ 600,000	\$ - 0 -	\$ - 0 -

CIP 2012-2016 TRAFFIC SIGNALIZATION			FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
				Phase I	Phase II	Phase III	Phase IV	Phase V
TYPE	LOCATION	Cost		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
TO1 Traffic Safety Study	Various	\$50,000	C.O. Bonds	\$50,000				
TO2 Traffic Signal	Whitley at New Bursey	\$180,000	C.O. Bonds	\$180,000				
TO3 Traffic Signal	Hightower at Whitley	\$195,000	C.O. Bonds	\$195,000				
TO3 Opticom System	All Traffic Signal Intersections	\$200,000	C.O. Bonds	\$200,000				
Total		\$625,000		\$625,000	\$ - 0 -	\$ - 0 -	\$ - 0 -	\$ - 0 -

CIP 2012-2016 DRAINAGE PROJECTS			FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
				Phase I	Phase II	Phase III	Phase IV	Phase V
TYPE	LOCATION	Cost		2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016
D6 Repaving	Water Tower – 7800 Virgil Anthony	\$75,000	C.O. Bonds	\$75,000				
D1	Old Whitley to Singing Hills	\$260,000			\$260,000			
Total		\$335,000		\$75,000	\$260,000	\$ - 0 -	\$ - 0 -	\$ - 0 -

CIP 2012-2016 WATER LINE PROJECTS			FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
				Phase I	Phase II	Phase III	Phase IV	Phase V
TYPE	LOCATION	Cost		2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016
W1 Water Leaks	City-wide	\$377,000	C.O. Bonds	\$377,000				
W2 Water Main Replacements	City-wide	\$1,494,000	Revenues		\$300,000	\$300,000	\$300,000	\$594,000
W3 Engineering	Multiple Locations	\$117,000	C.O. Bonds	\$117,000				
Total		\$1,988,000		\$494,000	\$300,000	\$300,000	\$300,000	\$594,000

CIP 2012-2016 WASTEWATER PROJECTS			FUNDING SOURCE	YEAR OF PROPOSED CONSTRUCTION				
				Phase I	Phase II	Phase III	Phase IV	Phase V
TYPE	LOCATION	Cost		2011-2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016
SS1 Smoke Testing	Multiple	\$634,000	C.O. Bonds	\$634,000				
SS2 Replace Manholes	Multiple	\$143,000	C.O. Bonds	\$143,000				
SS3 Replace Mains	Multiple Locations	\$609,000	C.O. Bonds	\$609,000				
SS4 Engineering	Multiple Locations	\$120,000	C.O. Bonds	\$120,000				
Total		\$1,506,000		\$1,506,000				

# CIP AND CAPITAL PROJECTS FUNDS

## BUDGET SUMMARY

### 07 - GENERAL CAPITAL PROJECTS FUND

	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	CHANGE	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Amount	Percent
<b>Beginning Fund Balance*</b>	<b>\$12,243,098</b>	<b>\$5,467,891</b>	<b>\$3,129,872</b>	<b>\$2,969,134</b>	<b>\$2,969,134</b>	<b>\$4,805,947</b>	<b>\$1,836,813</b>	<b>62%</b>
<b>Revenues:</b>								
Transfer from General Fund	1,075,000	286,812	1,420,000	438,000	438,000	0	(\$438,000)	-100%
Transfer from Crime Control District	500,000	0				484,900	\$484,900	100%
Transfer from Water/Sewer Operations		0	0	0	0		\$0	0%
Transfer from Traffic Safety Grants	0	0	77,917	0	0	300,000	\$300,000	100%
2011 Certificate of Obligation					4,585,000		\$0	0%
Interest Income / Misc.	235,650	84,237	17,625	10,000	8,000	8,000	(\$2,000)	-20%
<b>Total Revenue:</b>	<b>\$1,810,650</b>	<b>\$371,049</b>	<b>\$1,515,542</b>	<b>\$448,000</b>	<b>\$5,031,000</b>	<b>\$792,900</b>	<b>\$344,900</b>	<b>77%</b>
<b>Total Available Resources</b>	<b>\$14,053,748</b>	<b>\$5,838,940</b>	<b>\$4,645,414</b>	<b>\$3,417,134</b>	<b>\$8,000,134</b>	<b>\$5,598,847</b>	<b>\$2,181,713</b>	<b>64%</b>
Budget Adjustment - Fire House								
<b>Expenditures:</b>								
<b>Public Works:</b>								
Asphalt Maintenance	128,490	127,979	97,584	160,000	160,000	200,000	\$40,000	25%
Bond Issuance					100,000	0	\$0	0%
Building Improvements	2,045,967	0		0	0	0	\$0	0%
Building Improvements - Fire House - Budg Adj		2,185,971	793,640	2,427,063	2,300,000	0	(\$2,427,063)	-100%
CDBG 32nd Year	65,591	0	0	0	0	0	\$0	0%
CDBG 34th Year	62,565	88,805	0	0	0	0	\$0	0%
CDBG 35th Year /36th Year		30,566	208,163	368,957	321,334	185,000	(\$183,957)	-50%
Contingency	24,088	2,540	13,467	20,000	20,000	20,000	\$0	0%
Engineering	2,597	2,500	4,500	10,000	10,000	10,000	\$0	0%
Pmt to NRH for Rufe Snow	272,057	82,853	82,852	85,000	82,853	85,000	\$0	0%
Sidewalk Replacement	98,312	46,398	99,609	0	0	100,000	\$100,000	100%
Starnes	1,043,240	0	0	0	0	0	\$0	0%
Street Overlays	543,920	409,846	376,465	0	0	500,000	\$500,000	100%
Street Projects	0	(270,618)	0	0	0	0	\$0	0%
Radios (Public Works)	0	0	0	0	0	60,000	\$60,000	100%
Motor Vehicles - 2011 Bonds	0	0	0	0	0	170,000	\$170,000	100%
Major Equip 2011 Bonds	0	0	0	0	0	407,000	\$407,000	100%
Fuel Tank Barrier - 2011 Bonds	0	0	0	0	0	60,000	\$60,000	100%
Fleet Maintenance - 2011 Bonds	0	0	0	0	0	14,500	\$14,500	100%
Building Maintenance - 2011 Bonds	0	0	0	0	0	0	\$0	0%
Library Roof	0	0	0	0	200,000	0	\$0	0%
Carpet	0	0	0	0	0	200,000	\$200,000	0%
Motor Vehicles	0	0	0	0	0	25,000	\$25,000	100%
MIS - Hardware/Software - 2011 Bonds	0	0	0	0	0	155,000	\$155,000	100%
Police - Resurface Animal Shelter - 2011	0	0	0	0	0	20,000	\$20,000	100%
Equipment (Radios) Lease Pay-off (xfer Ct	0	0	0	0	0	484,900	\$484,900	100%
Fire/EMS - 2011 Bonds	0	0	0	0	0	0	\$0	0%
Motor Vehicles (Quint, Ambulance)	0	0	0	0	0	950,000	\$950,000	100%
Equipment (Radios) Lease Pay-off	0	0	0	0	0	203,200	\$203,200	100%
Traffic Signal/Safety - 2011 Bonds & Tra	0	2,228	0	0	0	0	\$0	0%
Bursey & Whitley	0	0	0	0	0	200,000	\$200,000	100%
Whitley & Hightower	0	0	0	0	0	225,000	\$225,000	100%
Opticom	0	0	0	0	0	200,000	\$200,000	100%
<b>Total Fund Expenditures:</b>	<b>\$4,286,827</b>	<b>\$2,709,068</b>	<b>\$1,676,280</b>	<b>\$3,071,020</b>	<b>\$3,194,187</b>	<b>\$4,474,600</b>	<b>\$1,403,580</b>	<b>46%</b>
<b>Ending Fund Balance</b>	<b>\$9,766,921</b>	<b>\$3,129,872</b>	<b>\$2,969,134</b>	<b>\$346,114</b>	<b>\$4,805,947</b>	<b>\$1,124,247</b>	<b>\$778,133</b>	<b>225%</b>

## CIP AND CAPITAL PROJECTS FUNDS

### Budget Summary

05 - PARKS DEVELOPMENT CORP.	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	CHANGE	
	Actual	Actual	Actual	Budget	Estimate	Proposed	Amount	Percent
<b>Fund Balance, October 1</b>	<b>\$1,333,520</b>	<b>\$1,497,095</b>	<b>\$1,423,873</b>	<b>\$1,035,222</b>	<b>\$1,729,059</b>	<b>\$1,130,059</b>	<b>94,837</b>	<b>9.2%</b>
<b>Revenue:</b>								
Interest Earnings	23,381	14,351	4,186	2,500	3,000	2,500	0	0.0%
Proceeds From the Sale of Assets	0	0	0	0	0	0	0	0.0%
Transfer From PDC Sales Tax Fund	150,000	40,000	302,000	0	0	250,000	250,000	100.0%
Other Financing Sources	0	0	0	0	0	0	0	0.0%
Matching Grants	0	0	0	0	0	0	0	0.0%
	<u>\$173,381</u>	<u>\$54,351</u>	<u>\$306,186</u>	<u>\$2,500</u>	<u>\$3,000</u>	<u>\$252,500</u>	<u>250,000</u>	<u>10000.0%</u>
<b>Total Available Resources</b>	<b>\$1,506,901</b>	<b>\$1,551,446</b>	<b>\$1,730,059</b>	<b>\$1,037,722</b>	<b>\$1,732,059</b>	<b>\$1,382,559</b>	<b>344,837</b>	<b>33.2%</b>
<b>Expenditures:</b>								
Capp Smith Park Project	9,806	0	0	600,000	600,000	150,000	(450,000)	-75.0%
Contingency (Non-Departmental)	0	0	0	0	0	0	0	0.0%
Trail System Improvements	0	0	0	0	0	350,000	350,000	100.0%
Playground Equipment	0	0	0	0	0	100,000	100,000	100.0%
Drainage Improvements	0	91,024	0	0	0	0	0	0.0%
Linda Drive Parks Dept. Facility	0	36,549	1,000	2,000	2,000	52,000	50,000	2500.0%
Total Expenditures:	<u>\$9,806</u>	<u>\$127,573</u>	<u>\$1,000</u>	<u>\$602,000</u>	<u>\$602,000</u>	<u>\$652,000</u>	<u>50,000</u>	<u>8.3%</u>
<b>Other Expenditures:</b>								
Transfer to G. O. Debt Service	0	0	0	0	0	0	0	0.0%
Total Other Sources (Uses):	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.0%</u>
<b>Revenues Over (Under) Expenses</b>	<b>\$163,575</b>	<b>(\$73,222)</b>	<b>\$305,186</b>	<b>(\$599,500)</b>	<b>(\$599,000)</b>	<b>(\$399,500)</b>	<b>200,000</b>	<b>-33.4%</b>
<b>Fund Balance, September 30</b>	<b>\$1,497,095</b>	<b>\$1,423,873</b>	<b>\$1,729,059</b>	<b>\$435,722</b>	<b>\$1,130,059</b>	<b>\$730,559</b>	<b>294,837</b>	<b>67.7%</b>

### Budget Summary

45 - UTILITY CONSTRUCTION FUND	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	CHANGE	
	Actual	Actual	Actual	Budget	Estimate	Budget	Amount	Percent
<b>Working Capital, at October 1</b>	<b>(\$173,421)</b>	<b>(\$76,131)</b>	<b>(\$360,216)</b>	<b>(\$362,606)</b>	<b>(\$299,367)</b>	<b>\$2,781,649</b>	<b>3,144,255</b>	<b>867.1%</b>
<b>Revenue:</b>								
Interest Income	(3,432)	1,580	(1,649)	0	0	0	0	0.0%
Bond Proceeds	0	0	0	0	2,780,000	0	0	0.0%
Transfer from Water Sewer Operating	291,745	444,382	220,000	572,000	510,000	140,000	(432,000)	-75.5%
Transfer from Other Funds	0	9,157	0	0	0	0	0	0.0%
Total Revenue/Other Sources	<u>\$288,313</u>	<u>\$455,119</u>	<u>\$218,351</u>	<u>\$572,000</u>	<u>\$3,290,000</u>	<u>\$140,000</u>	<u>(432,000)</u>	<u>-75.5%</u>
<b>Total Available Resources</b>	<b>\$114,892</b>	<b>\$378,988</b>	<b>(\$141,864)</b>	<b>\$209,394</b>	<b>\$2,990,633</b>	<b>\$2,921,649</b>	<b>2,712,265</b>	<b>1296.3%</b>
<b>Expenditures:</b>								
Water Line Replacement	0	0	0	0	0	0	0	0.0%
Water & Sewer Mains	90,104	56,847	74,471	80,000	80,000	80,000	0	0.0%
SSES Repairs	58,154	49,565	53,579	60,000	60,000	60,000	0	0.0%
2011 Bond Expenditures:							0	0.0%
Heavy Equipment	0	0	0	0	0	562,000	562,000	100.0%
Motor Vehicles	0	0	0	0	0	57,000	57,000	100.0%
Construction/Improvements	0	(5,301)	0	0	0	2,000,000	2,000,000	100.0%
Total Expenditures	<u>\$148,258</u>	<u>\$106,412</u>	<u>\$128,050</u>	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$2,759,000</u>	<u>2,619,000</u>	<u>1870.7%</u>
<b>Transfers:</b>								
Transfer	0	501,483	0	68,984	68,984	0	(68,984)	-100.0%
Total Transfers	<u>\$0</u>	<u>\$501,483</u>	<u>\$0</u>	<u>\$68,984</u>	<u>\$68,984</u>	<u>\$0</u>	<u>(68,984)</u>	<u>-100.0%</u>
<b>Cash Balance, September 30</b>	<b>(\$33,366)</b>	<b>(\$228,907)</b>	<b>(\$269,914)</b>	<b>\$410</b>	<b>\$2,781,649</b>	<b>\$162,649</b>	<b>162,239</b>	<b>39570.4%</b>



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**DEBT SERVICE**

<b>General Debt Service Fund</b>	<b>Fund 03</b>
<b>Watauga Parks Development Debt Service Fund</b>	<b>Fund 06/08</b>
<b>Water And Sewer Certificates Of Obligation Debt Service Fund</b>	<b>Fund 44</b>
<b>Water And Sewer Revenue Bond Debt Service Fund</b>	<b>Fund 42/43</b>

## **DEBT SERVICE**

### **DEBT SERVICE FUND - 03**

The Debt Service Fund, also known as General Obligation Interest and Sinking Fund, was established to provide for the payment of bond principal and interest and for the payment of fiscal agent fees as they come due. Property tax rates and tax levy are required to be computed and levied to provide the money required to pay principal and interest as it comes due. Revenues are collected in the General Obligation Interest and Sinking Fund for the payment of general long-term debt, principal, and interest. The General Obligation debt is financed by property taxes and interest earned on investments. Of the approved \$0.589001 tax rate, an amount of \$0.176627 funds the property tax share of the 2011-2012 debt payment. This is 30% of the overall tax rate. Debt issuance finances the City's purchase of land, buildings, land improvements, and the construction and reconstruction of streets and drainage facilities.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

#### **Debt Management**

The Watauga Charter provides that any limitation on the tax rate shall be determined in accordance with the statutory provisions of the Texas Property Tax Code, as now or hereafter amended by the state legislature, but does not set a limitation on the debt component. Prior to 1998, the last debt issuance was in 1994. In 1998, \$2,000,000 was issued to pay for a drainage management lake to control flooding in the southern portion of the city. It was determined that for the first few years of debt payments, funding for this 1998 debt would come from the Bunker Hill Drainage Impact Fee Fund and, in a limited amount, from the Watauga Parks Development Corporation Sales Tax operating fund.

A preliminary Capital Improvements Plan identified approximately \$11,800,000 in unfunded street construction and reconstruction. The preferred position of "pay-as-you-go" was reconsidered due to the number of streets identified and the dollar amount of the projections. As a result of being able to maintain a constant tax rate in FY 1999-2000 and the ability to lower future tax rates, the City issued debt in the amount of \$4,060,000 in December 1999. Lower interest rate did make it possible for the City to refinance the majority of this debt (\$2,855,000) in 2006.

The lowering of interest rates and market conditions in FY 2001 did make conditions possible for the City to refinance Series 1992 General Obligation bonds.

Certificates of Obligation were sold in the amount of \$2,300,000 in 2003 for construction of a city hall and an animal shelter, as well as for additional street reconstruction money. This debt is repayable within fifteen years.

During FY 2004 the City was once again able to take advantage of low interest rates and refunded the General Obligation Debt Series 1994 and advance refunded the Watauga Parks Development 1995 Sales Tax Revenue Bonds.

## DEBT SERVICE

During FY 2005 the City issued \$5,000,000 of Certificates of Obligation for construction, purchasing, renovating, and improving the City's public safety facilities, expansion of the City library, and construction or improvements to streets, curbs, and sidewalks within the City.

During FY 2007, the City issued \$3,400,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation for the purpose of paying contractual obligations for constructing, purchasing, renovating, and improving the City's public safety facilities, including police, fire, and emergency medical services, and constructing street improvements and drainage incidental thereto.

In March 2008, the City refinanced the bonds issued in 1996, which were used to pay for acquisition, improvements, and extensions to the Water/Sewer system including payment for professional services related to the construction and financing of water/sewer improvements. The City was able to reduce interest from 4.783% to 3.12%, while also freeing up \$360,000 from the Bond Reserve Fund, which is no longer required.

During FY 2011, The City issued \$7,365,000 Combination Tax and Limited Pledge Revenue Certificate of Obligation Bonds, of which \$4,585,000 are paid from property tax levies. These bonds were issued to finance various equipment needs (i.e., radios, computer hardware), street projects and improvements, specific use vehicles such as a quint fire truck, ambulance, public works heavy equipment, traffic lights and traffic safety equipment, and possible renovation of some buildings. This debt issuance was timed for FY2012 since the City's total debt obligations decreased the end of FY2011. The focus for future budgets will be on phasing in portions of the bond program and adopting a combination of bond issuance and cash financing to fit within budgetary (tax rate) constraints. Special consideration will be given to the leveling of City Debt. . For FY 2011, the City Net General Obligation Debt per Capita was \$608 and Net General Obligation Debt to Assessed Taxable Valuation is 1.48%. More needed capital projects will be considered as levels step down in total outstanding debt.

Also during FY2011, the City refunded \$1 Million in Certificates of Obligation, Series 1998. The City was able to reduce interest from 4.6% to 1.95%.

### **Current Bond Ratings**

August 18, 2005, Standard and Poor's raised its underlying rating on Watauga's General Obligation debt outstanding one notch to 'A+' from 'A' based on the expectation that the City will complete its major identified capital items with the proceeds of the series 2005 issuance, coupled with a moderating debt burden, affording management a greater flexibility to fund future capital expenditures with internally generated cash.

Reflecting the City's continued conservative financial management, Standard & Poor's further increased this rating to "AA" from "A+" on February 8, 2009. In addition, on October 5, 2009, Fitch Rating Agency issued an affirmation of bond rating of "A," and provided a comment of "Stable" for their rating outlook. On April 22, 2010, Moody's upgraded their rating from A3 to A2.

## DEBT SERVICE

Moody's also assigned an Aa3 underlying rating to the City's \$7.36 million Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2011. The Aa3 rating reflects the City's stable financial operations and healthy reserve position. In September 2011, Fitch Ratings affirmed the City's \$1 million 1998 Certificate of Obligations at "AA-" with a rating outlook of "Stable."

These favorable ratings reflect the City's:

- Stable, yet gradually diversifying, residential property tax base; despite recent declines
- Location in the Dallas – Fort Worth MSA;
- Sound financial operations with strong reserve levels;
- Moderate overall debt burden given the self-support of certain obligations; and
- Limited capital improvement needs beyond basic infrastructure improvements and maintenance.

The table on the following page shows the detail of City bonded debt for all funds as of September 30, 2011. The slight difference between the schedule below and the detailed disbursement schedule for Fund 03 is a payment due October 1, which is actually disbursed on September 30 to ensure proper posting through ACH.

City of Watauga, Texas  
Debt Model  
Fiscal Year Ending September 30, 2012  
Updated: August 29, 2011

General Fund							
Fiscal Year Ending 9/30	CO's S-2003	CO's S-2005	GO Refunding S-2006	CO's S-2007	CO's S-2011	GO Refunding S-2011	Total Payments
2012	\$178,738	\$366,375	\$329,742	\$236,553	\$439,354	\$152,358	\$1,703,121
2013	\$173,037	\$330,875	\$335,977	\$236,724	\$477,975	\$150,941	\$1,705,529
2014	\$118,225	\$320,719	\$331,652	\$261,176	\$520,075	\$153,260	\$1,705,106
2015	\$114,300	\$212,563	\$337,140	\$259,908	\$501,775	\$155,481	\$1,581,167
2016	\$110,300	\$206,563	\$337,069	\$263,332	\$508,425	\$157,605	\$1,583,293
2017	\$106,250	\$200,563	\$336,625	\$261,448	\$459,363	\$159,631	\$1,523,879
2018	\$102,100	\$194,469	\$345,808	\$259,358	\$464,550	\$161,560	\$1,527,845
2019		\$212,700	\$344,245	\$261,960	\$473,250		\$1,292,155
2020		\$219,988	\$342,309	\$259,254	\$475,425		\$1,296,975
2021		\$221,650		\$261,239	\$482,075		\$964,964
2022		\$213,050		\$262,814	\$123,675		\$599,539
2023		\$204,375		\$263,977	\$125,175		\$593,527
2024				\$259,832	\$121,325		\$381,157
2025				\$260,379	\$122,100		\$382,479
2026				\$260,515	\$122,400		\$382,915
2027				\$260,240			\$260,240
<b>Totals:</b>	<b>\$902,950</b>	<b>\$2,903,888</b>	<b>\$3,040,566</b>	<b>\$4,128,707</b>	<b>\$5,416,942</b>	<b>\$1,090,837</b>	<b>\$17,483,889</b>

Utility Fund				
Fiscal Year Ending 9/30	GO Refunding S-2005	GO Refunding S-2008	CO's S-2011	Total Payments
2012	\$934,200	\$344,928	\$223,813	\$1,502,941
2013	\$940,150	\$345,412	\$217,525	\$1,503,087
2014	\$942,450	\$340,662	\$219,675	\$1,502,787
2015	\$948,750	\$340,678	\$216,775	\$1,506,203
2016	\$958,375	\$345,304	\$208,925	\$1,512,604
2017			\$245,275	\$245,275
2018			\$245,713	\$245,713
2019			\$245,550	\$245,550
2020			\$244,775	\$244,775
2021			\$248,775	\$248,775
2022			\$247,550	\$247,550
2023			\$245,638	\$245,638
2024			\$247,938	\$247,938
2025			\$249,300	\$249,300
2026			\$244,800	\$244,800
<b>Totals:</b>	<b>\$4,723,925</b>	<b>\$1,716,984</b>	<b>\$3,552,025</b>	<b>\$9,992,934</b>

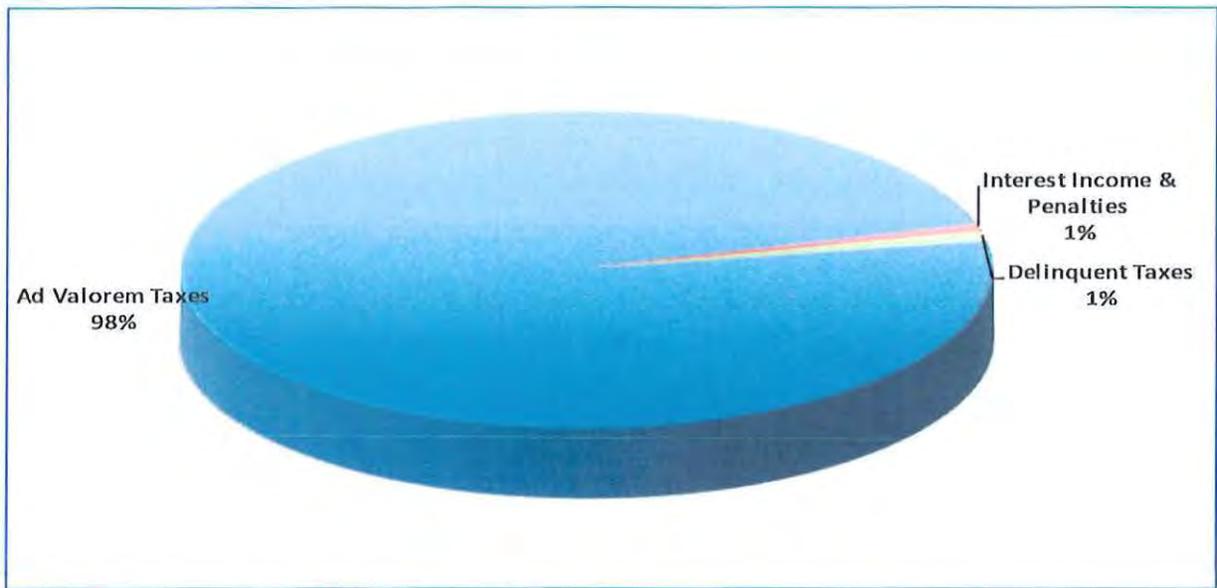
Parks Development Fund	
Fiscal Year Ending 9/30	Rev. Refunding Bonds S-2004
2012	\$214,880
2013	\$214,136
2014	\$212,950
2015	\$216,094
2016	\$213,728
<b>Totals:</b>	<b>\$1,071,788</b>

# DEBT SERVICE

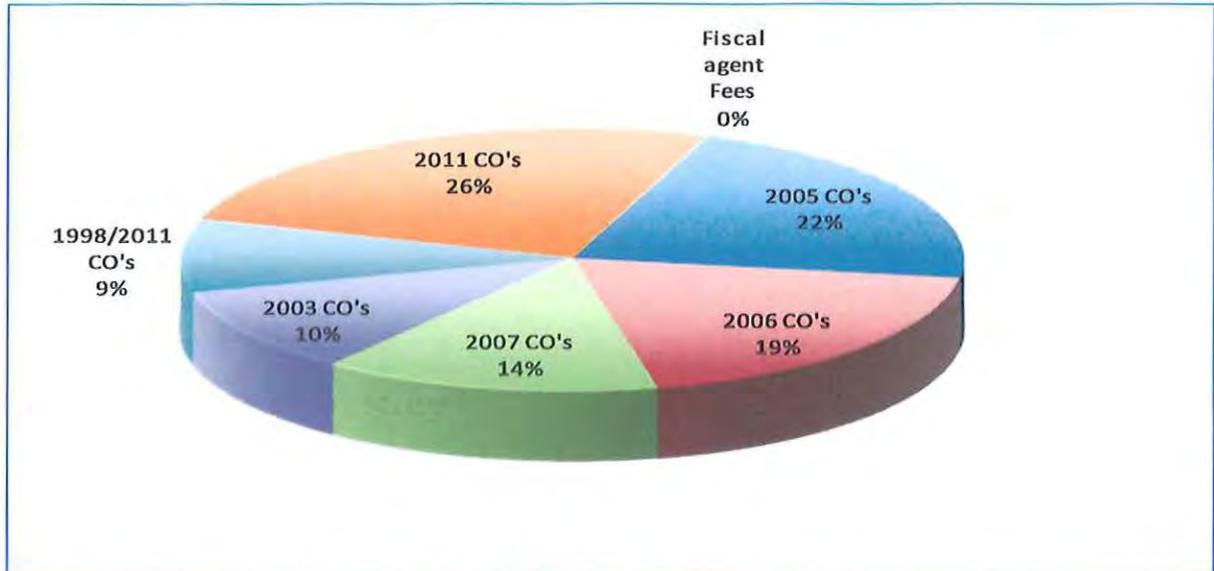
## General Obligation Debt Service – Fund 03

Ordinances authorizing the issuance of tax notes, general, and contractual obligation bonds to provide for the payment of bond principal and interest as they come due established the General Obligation Debt Service Fund. This is also referred to as the Interest and Sinking Fund. A property tax is levied and allocated annually to the General Obligation Bond Debt Service Fund in amounts sufficient to service the debt payments. This fund is also used to provide for the payment of fiscal agent fees.

### Where Does the Money Come From:



### Where Does the Money Go:



# General Obligation Debt Service Fund 03

## Budget Summary

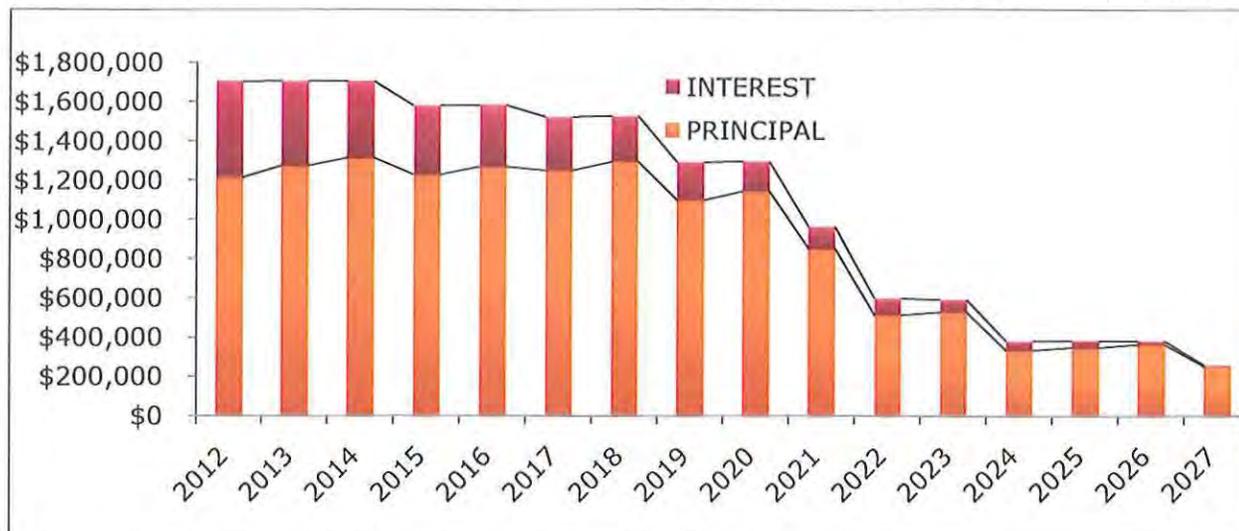
	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1*</b>	<b>\$192,600</b>	<b>\$316,886</b>	<b>\$425,903</b>	<b>\$235,238</b>	<b>\$315,120</b>	<b>\$233,689</b>
<b>Revenues:</b>						
Ad Valorem Taxes	1,813,382	1,850,175	1,642,153	1,573,000	1,670,486	1,701,753
Delinquent Taxes	20,571	8,739	12,920	15,000	13,000	15,000
Penalty & Interest	17,409	13,594	12,894	14,000	13,000	14,000
Interest Income	14,919	12,108	2,582	2,000	1,500	1,500
Transfer from Drainage Impact Fees	37,145	6,885	0	0	0	0
Overpayment of Taxes	0	0	0	0	0	0
Proceed From Bond Sales	0	0	0	0	0	0
<b>Current Year Resources</b>	<b>\$1,903,426</b>	<b>\$1,891,501</b>	<b>\$1,670,549</b>	<b>\$1,604,000</b>	<b>\$1,697,986</b>	<b>\$1,732,253</b>
<b>Total Available Resources</b>	<b>\$ 2,096,026</b>	<b>\$ 2,208,387</b>	<b>\$ 2,096,452</b>	<b>\$ 1,839,238</b>	<b>\$ 2,013,106</b>	<b>\$ 1,965,942</b>
<b>Debt Service Requirements:</b>						
1998/2011 Certificates of Obligation						
Principal	95,000	100,000	105,000	110,000	110,000	135,000
Interest	60,353	56,110	51,600	46,815	46,815	17,358
1999 Certificates of Obligation						
Principal	170,000	180,000	190,000	0	0	0
Interest	26,160	16,100	5,462	0	0	0
2003 Certificate of Obligation						
Principal	200,000	200,000	200,000	200,000	200,000	150,000
Interest	55,300	48,800	42,300	35,300	35,300	28,738
1994 / 2004 General Obligation Refunding						
Principal	195,000	195,000	80,000	85,000	85,000	0
Interest	11,424	6,522	3,131	1,063	1,063	0
2005 Certificates of Obligation						
Principle	465,000	500,000	600,000	600,000	600,000	275,000
Interest	171,759	153,063	131,750	108,500	108,500	91,375
1999 / 2006 Certificates of Obligation Refunding						
Principle	20,000	20,000	25,000	230,000	230,000	235,000
Interest	105,373	104,627	103,785	99,032	99,032	90,359
2007 Certificates of Obligation						
Principle	75,000	65,000	110,000	135,000	135,000	115,000
Interest	127,330	135,322	131,688	126,691	126,691	121,553
2011 Certificates of Obligation						
Principal	-	-	-	-	-	305,000
Interest	-	-	-	-	-	134,354
Payment to Escrow	0	0	0	0	0	0
Issuance Costs	0	0	0	0	0	0
Fiscal Agent Charges	1,441	1,941	1,616	4,915	2,016	3,016
<b>Total Debt Service Requirement</b>	<b>\$1,779,140</b>	<b>\$1,782,484</b>	<b>\$1,781,332</b>	<b>\$1,782,316</b>	<b>\$1,779,417</b>	<b>\$1,701,753</b>
<b>Fund Balance, September 30</b>	<b>\$316,886</b>	<b>\$425,903</b>	<b>\$315,120</b>	<b>\$56,922</b>	<b>\$233,689</b>	<b>\$264,189</b>

# General Fund Debt Service Requirements to Maturity

as of October 1, 2011

YEAR ENDING SEPT. 30	DEBT			
	OUTSTANDING OCT. 1	PRINCIPAL	INTEREST	TOTAL
2012	\$ 14,300,000	\$1,215,000	\$488,120	\$1,703,120
2013	\$ 13,235,000	\$1,275,000	\$430,530	\$1,705,530
2014	\$ 12,110,000	\$1,315,000	\$390,106	\$1,705,106
2015	\$ 10,895,000	\$1,230,000	\$351,167	\$1,581,167
2016	\$ 9,765,000	\$1,270,000	\$313,294	\$1,583,294
2017	\$ 8,595,000	\$1,250,000	\$273,880	\$1,523,880
2018	\$ 7,445,000	\$1,295,000	\$232,845	\$1,527,845
2019	\$3,580,000	\$1,100,000	\$192,155	\$1,292,155
2020	\$2,900,000	\$1,145,000	\$151,976	\$1,296,976
2021	\$2,190,000	\$855,000	\$109,964	\$964,964
2022	\$1,790,000	\$515,000	\$84,539	\$599,539
2023	\$1,380,000	\$530,000	\$63,527	\$593,527
2024	\$ 960,000	\$335,000	\$46,157	\$381,157
2025	\$ 735,000	\$350,000	\$32,479	\$382,479
2026	\$ 500,000	\$365,000	\$17,915	\$382,915
2027	\$ 255,000	\$255,000	\$5,240	\$260,240
		<b>\$14,300,000</b>	<b>\$3,183,892</b>	<b>\$17,483,892</b>

	Year	Total	Principal	Interest
This Year's Requirement	2012	\$1,703,120	\$1,215,000	\$ 488,120
Maximum Requirement	2013	\$1,705,530	\$1,275,000	\$430,530



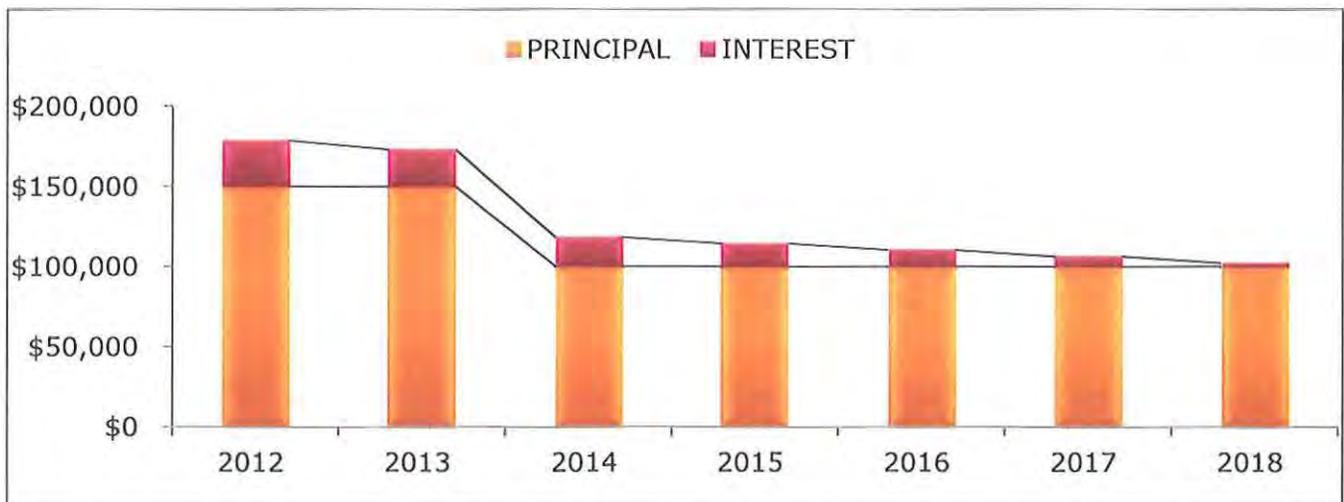
# General Obligation Debt Service Fund

## Annual Debt Service Requirement

### Series 2003 ( \$2,300,000 )

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2012	\$ 800,000	\$150,000	3.75%	\$28,738	\$178,738
2013	\$ 650,000	\$150,000	3.85%	\$23,038	\$173,038
2014	\$ 500,000	\$100,000	3.85%	\$18,225	\$118,225
2015	\$ 400,000	\$100,000	4.00%	\$14,300	\$114,300
2016	\$ 300,000	\$100,000	4.00%	\$10,300	\$110,300
2017	\$ 200,000	\$100,000	4.10%	\$6,250	\$106,250
2018	\$ 100,000	\$100,000	4.20%	\$2,100	\$102,100
		<u>\$800,000</u>		<u>\$102,951</u>	<u>\$902,951</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	2012	\$178,738	\$150,000	\$28,738
<b>Maximum Requirement</b>	2012	\$178,738	\$150,000	\$28,738
<b>Total Outstanding Bonds</b>		\$800,000		
<b>Total Original Issue</b>		\$2,300,000		
<b>Issue Date</b>		7/1/2003		
<b>Call Date</b>		2/1/2013		



# General Obligation Debt Service Fund

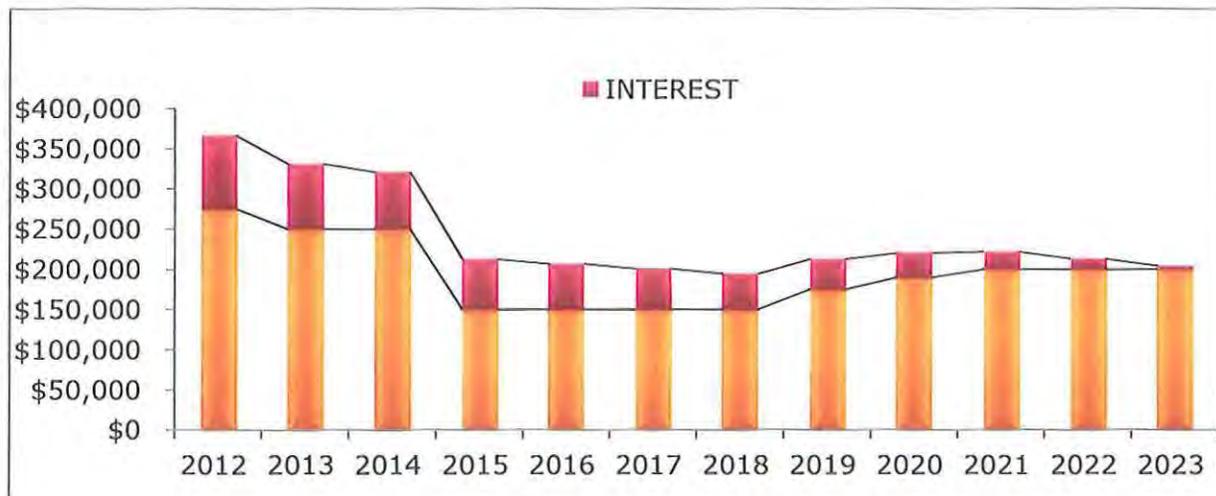
## Annual Debt Service Requirement

### Series 2005 Certificates of Obligation ( \$5,000,000 )

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2012	\$2,340,000	\$275,000	4.000%	\$91,375	\$366,375
2013	\$2,065,000	\$250,000	4.000%	\$80,875	\$330,875
2014	\$1,815,000	\$250,000	4.125%	\$70,719	\$320,719
2015	\$1,565,000	\$150,000	4.000%	\$62,563	\$212,563
2016	\$1,415,000	\$150,000	4.000%	\$56,563	\$206,563
2017	\$1,265,000	\$150,000	4.000%	\$50,563	\$200,563
2018	\$1,115,000	\$150,000	4.125%	\$44,469	\$194,469
2019	\$965,000	\$175,000	4.200%	\$37,700	\$212,700
2020	\$790,000	\$190,000	4.250%	\$29,988	\$219,988
2021	\$600,000	\$200,000	4.300%	\$21,650	\$221,650
2022	\$400,000	\$200,000	4.300%	\$13,050	\$213,050
2023	\$200,000	\$200,000	4.375%	\$4,375	\$204,375
		<b>\$2,340,000</b>		<b>\$563,888</b>	<b>\$2,903,888</b>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	2012	\$366,375	\$275,000	\$91,375
<b>Maximum Requirement</b>	2012	\$366,375	\$275,000	\$91,375
<b>Total Outstanding Bonds</b>		\$2,340,000		
<b>Total Original Issue</b>		\$5,000,000		
<b>Issue Date</b>		8/1/2005		

Constructing, purchasing, renovating, and improving the City's public safety facilities' for police, fire, emergency medical, and animal control services. To pay for the expansion of the City's library facility, as well as the construction of street, curb, and sidewalk improvements, including utilities repair, replacement, and relocation as well as incidental



# General Obligation Debt Service Fund

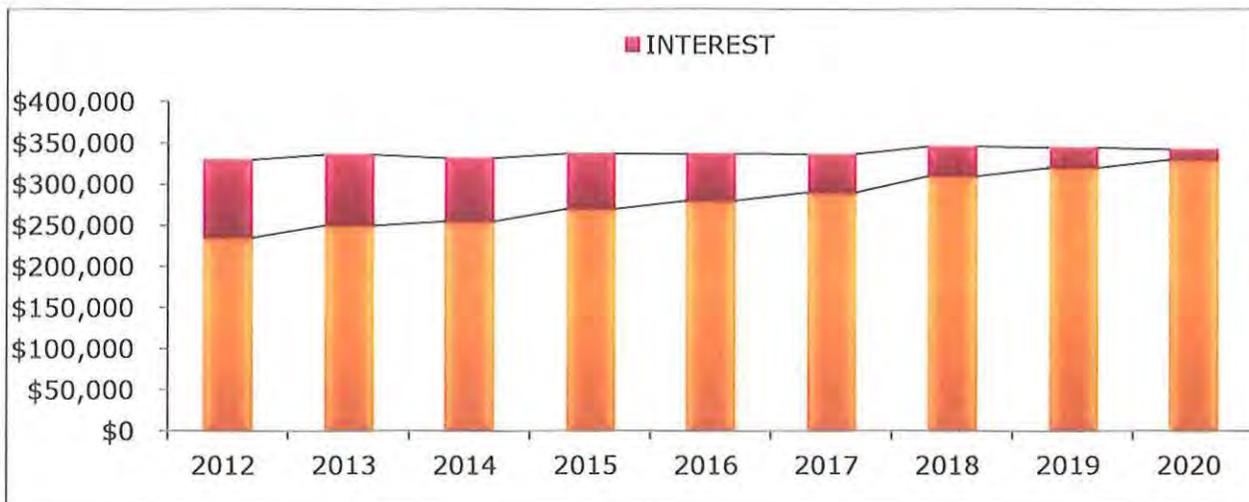
## Annual Debt Service Requirement Series 2006 Refunding (\$2,855,000)

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2012	\$2,540,000	\$235,000	3.73%	\$94,742	\$329,742
2013	\$2,305,000	\$250,000	3.73%	\$85,977	\$335,977
2014	\$2,055,000	\$255,000	3.73%	\$76,652	\$331,652
2015	\$1,800,000	\$270,000	3.73%	\$67,140	\$337,140
2016	\$1,530,000	\$280,000	3.73%	\$57,069	\$337,069
2017	\$1,250,000	\$290,000	3.73%	\$46,625	\$336,625
2018	\$960,000	\$310,000	3.73%	\$35,808	\$345,808
2019	\$650,000	\$320,000	3.73%	\$24,245	\$344,245
2020	\$330,000	\$330,000	3.73%	\$12,309	\$342,309
		<b>\$2,540,000</b>		<b>\$500,567</b>	<b>\$3,040,566</b>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	2012	\$329,742	\$235,000	\$94,742
<b>Maximum Requirement</b>	2018	\$345,808	\$310,000	\$35,808
<b>Total Outstanding Note</b>		<b>\$2,540,000</b>		
<b>Total Original Note</b>		<b>\$2,855,000</b>		
<b>Issue Date</b>		<b>11/15/2006</b>		
<b>No Call Date</b>				

Payments due on 10/01 of each year are budgeted in prior fiscal year since that is the year earned.

To refund Series 1999 Certificates of Obligation.



# General Obligation Debt Service Fund

## Annual Debt Service Requirement

### Series 2007 Certificate of Obligation (\$3,400,000)

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2012	\$ 3,015,000	\$115,000	4.11%	\$121,553	\$236,553
2013	\$ 2,900,000	\$120,000	4.11%	\$116,724	\$236,724
2014	\$ 2,780,000	\$150,000	4.11%	\$111,175	\$261,175
2015	\$ 2,630,000	\$155,000	4.11%	\$104,908	\$259,908
2016	\$ 2,475,000	\$165,000	4.11%	\$98,332	\$263,332
2017	\$ 2,310,000	\$170,000	4.11%	\$91,448	\$261,448
2018	\$ 2,140,000	\$175,000	4.11%	\$84,358	\$259,358
2019	\$ 1,965,000	\$185,000	4.11%	\$76,960	\$261,960
2020	\$ 1,780,000	\$190,000	4.11%	\$69,254	\$259,254
2021	\$ 1,590,000	\$200,000	4.11%	\$61,239	\$261,239
2022	\$ 1,390,000	\$210,000	4.11%	\$52,814	\$262,814
2023	\$ 1,180,000	\$220,000	4.11%	\$43,977	\$263,977
2024	\$ 960,000	\$225,000	4.11%	\$34,832	\$259,832
2025	\$ 735,000	\$235,000	4.11%	\$25,379	\$260,379
2026	\$ 500,000	\$245,000	4.11%	\$15,515	\$260,515
2027	\$ 255,000	\$255,000	4.11%	\$5,240	\$260,240
		<b>\$3,015,000</b>		<b>\$1,113,708</b>	<b>\$4,128,707</b>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<b>This Year's Requirement</b>	<b>2012</b>	<b>\$236,553</b>	<b>\$115,000</b>	<b>\$121,553</b>
<b>Maximum Requirement</b>	<b>2023</b>	<b>\$263,977</b>	<b>\$220,000</b>	<b>\$43,977</b>
<b>Total Outstanding Bonds</b>	<b>\$3,015,000</b>			
<b>Total Original Issue</b>	<b>\$3,400,000</b>			
<b>Issue Date</b>	<b>8/29/2007</b>			

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, purchasing, renovating, and improving the City's public safety facilities, including police, fire, and emergency medical services, (2) constructing street improvements (including utilities repair, replacement, and relocation) and drainage incidental thereto; (3) the purchase of materials, supplies, equipment, machinery, land, rights-of-way for authorized needs and purposes relating to public safety improvement purposes and street improvement purposes, and (4) the payment of professional services related to the construction and financing of the aforementioned projects.



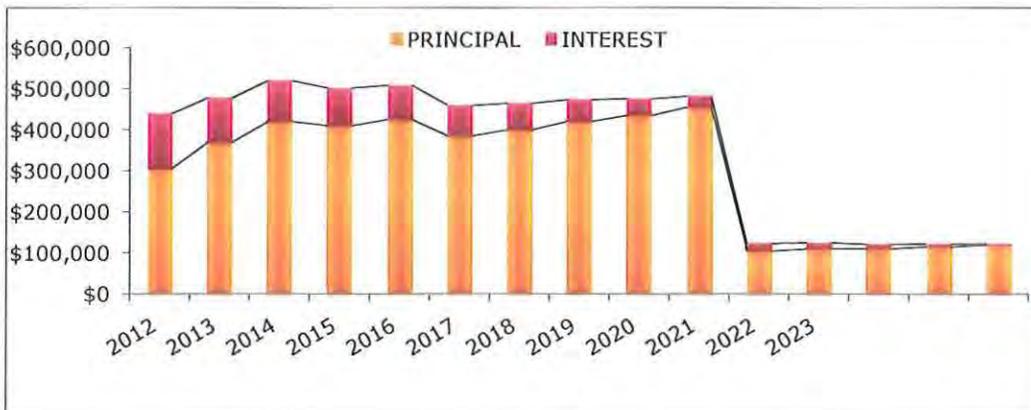
**General Obligation Debt Service Fund**  
**Annual Debt Service Requirement - GF (03)**  
**Series 2011 - Certificate of Obligation ( \$7,365,000 )**

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2012	\$4,585,000	\$305,000	2.00%	\$134,354	\$439,354
2013	\$4,280,000	\$370,000	2.00%	\$107,975	\$477,975
2014	\$3,910,000	\$420,000	2.00%	\$100,075	\$520,075
2015	\$3,490,000	\$410,000	2.00%	\$91,775	\$501,775
2016	\$3,080,000	\$425,000	2.00%	\$83,425	\$508,425
2017	\$2,655,000	\$385,000	2.50%	\$74,363	\$459,363
2018	\$2,270,000	\$400,000	2.50%	\$64,550	\$464,550
2019	\$1,870,000	\$420,000	3.00%	\$53,250	\$473,250
2020	\$1,450,000	\$435,000	3.00%	\$40,425	\$475,425
2021	\$1,015,000	\$455,000	3.00%	\$27,075	\$482,075
2022	\$560,000	\$105,000	3.00%	\$18,675	\$123,675
2023	\$455,000	\$110,000	3.50%	\$15,175	\$125,175
2024	\$345,000	\$110,000	3.50%	\$11,325	\$121,325
2025	\$235,000	\$115,000	4.00%	\$7,100	\$122,100
2026	\$120,000	\$120,000	4.00%	\$2,400	\$122,400
		<b>\$4,585,000</b>		<b>\$831,942</b>	<b>\$5,416,942</b>

**Total Outstanding Bonds** \$4,585,000  
**Total Original Issue** \$4,585,000  
**Issue Date** 7/27/2011

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging, and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, (3) constructing, renovating, and improving various City facilities, (4) purchasing a new fire truck,

	Year	Total	Principal	Interest
This Year's Requirement	2012	\$439,354	\$305,000	\$134,354
Maximum Requirement	2025	\$520,075	\$420,000	\$100,075



## General Obligation Debt Service Fund - 03

### Annual Debt Service Requirement

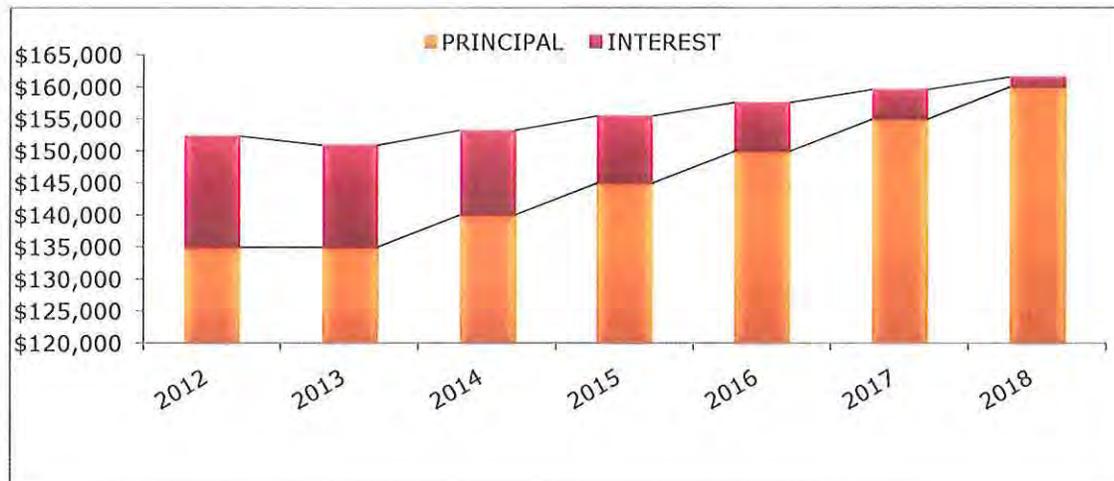
#### Series 2011 - Refunding ( \$1,020,000 )

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2012	\$1,020,000	\$135,000	1.950%	\$17,358	\$152,358
2013	\$885,000	\$135,000	1.950%	\$15,941	\$150,941
2014	\$750,000	\$140,000	1.950%	\$13,260	\$153,260
2015	\$610,000	\$145,000	1.950%	\$10,481	\$155,481
2016	\$465,000	\$150,000	1.950%	\$7,605	\$157,605
2017	\$315,000	\$155,000	1.950%	\$4,631	\$159,631
2018	\$160,000	\$160,000	1.950%	\$1,560	\$161,560
		<b>\$1,020,000</b>		<b>\$70,836</b>	<b>\$1,090,836</b>

**Total Outstanding Bonds**                    **\$1,020,000**  
**Total Original Issue**                    **\$1,020,000**  
**Issue Date**                                    **7/27/2011**

To refund Series 1998 Sales Tax Revenue Bonds and related costs of issuance.

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
This Year's Requirement	2012	\$152,358	\$135,000	\$17,358
Maximum Requirement	2018	\$161,560	\$160,000	\$1,560





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## **DEBT SERVICE**

### **WATAUGA PARKS DEVELOPMENT CORPORATION Debt Service Fund – 06 and 08**

The Watauga Parks Development Corporation (PDC) Sales Tax Special Revenue Debt Service fund is used to account for Sales Tax Revenue Bonds whose principal and interest is payable from a special ½ cent sales tax that was adopted by the City of Watauga in May, 1994. This additional sales tax was passed under the 4b Economic Development legislation for the purpose of funding athletic facilities, tourism and entertainment facilities, parks and public space improvements, public facility improvements, commercial facilities, transportation improvements, infrastructure improvements, and other business related improvements.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

During FY 1999, the PDC received \$3,552,150 for the sale of land purchased in FY 1996 from the proceeds of this debt. The Board of Directors discussed several uses for the funds, including provisions for the retirement of the PDC debt, as well as receiving citizen and Council input on projects to be funded. The Board then decided that adding amenities to Capp Smith Lake, such as a walking trail, picnic areas, and pavilions, plus funding a new City Community Center, were appropriate uses for the proceeds from the sale of land. Capp Smith Park was completed during FY 2002 and the new City Community Center was completed during FY 2003. During FY 2004, the PDC was able to take advantage of low interest rates in an advanced refunding issue. The originally issued 1994 Series Revenue Bonds were defeased during FY 2005.

On November 29, 2007 and again on May 21, 2010, Standard & Poor's reaffirmed their PDC Sales Tax Revenue Refunding Bond, Series 2004, rating of A+.

The existing debt payment schedule is level through 2016 with the issuances final payment. No current plans for Parks Development Corporation bonds are being considered.

## DEBT SERVICE

### Watauga Parks Development Corporation

Debt Service Fund - 06 and 08

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1*</b>	\$260,727	\$253,610	\$258,833	\$259,233	\$259,874	\$235,774
Revenues:						
Interest Income	\$9,901	\$5,623	1,439	1,150	1,000	1,000
Expenditures:						
Principal	165,000	175,000	175,000	180,000	180,000	185,000
Interest	48,880	44,946	40,460	35,355	35,355	29,880
Issuance Costs	0	0	0	0	0	0
Payment to Escrow	0	0	0	0	0	0
Transfer to PDC Operating	16,118	0	0	24,600	24,600	0
Bank Charges	900	400	400	1,000	500	500
<b>Total Expenditures:</b>	<b>\$230,898</b>	<b>\$220,346</b>	<b>\$215,860</b>	<b>\$240,955</b>	<b>\$240,455</b>	<b>\$215,380</b>
Other Financing Sources:						
Bond Sale Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$213,880	\$219,946	215,462	215,355	215,355	214,880
<b>Fund Balance, September 30</b>	<b>\$253,610</b>	<b>\$258,833</b>	<b>\$259,874</b>	<b>\$234,783</b>	<b>\$235,774</b>	<b>\$236,274</b>

**Official Statement Requirement in Reserve is \$219,946 in Fund 06**

# Watauga P.D.C. Debt Service Fund

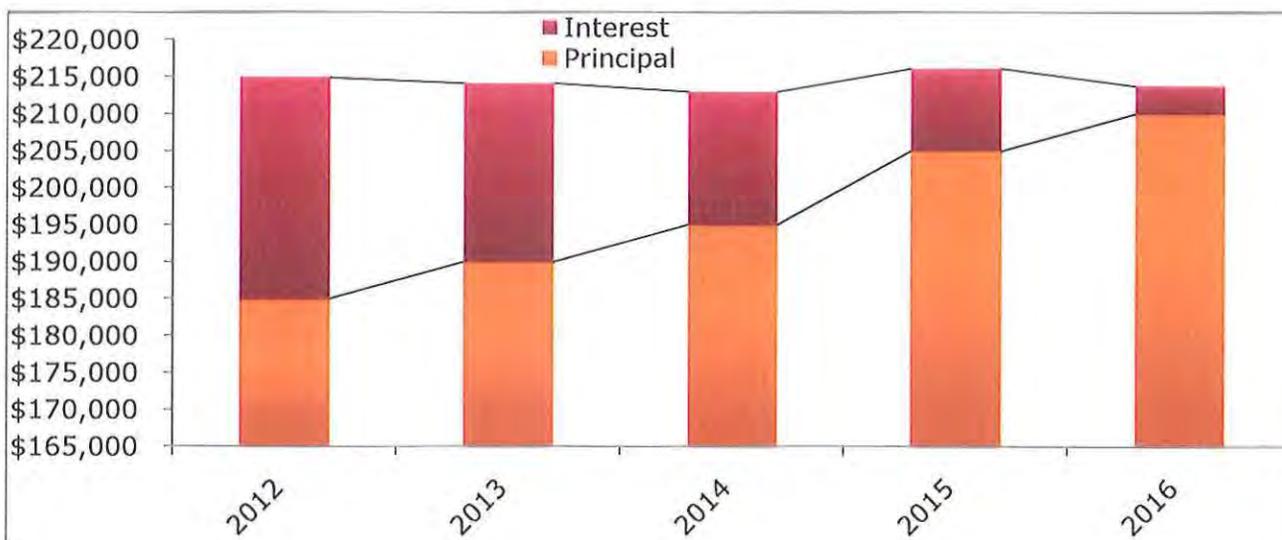
## Annual Debt Service Requirement Series 2004 Refunding ( \$2,035,000 )

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2012	\$820,000	\$185,000	3.00%	\$29,880	\$214,880
2013	\$635,000	\$190,000	3.125%	\$24,136	\$214,136
2014	\$445,000	\$195,000	3.30%	\$17,950	\$212,950
2015	\$250,000	\$205,000	3.55%	\$11,094	\$216,094
2016	\$45,000	\$210,000	3.55%	\$3,728	\$213,728
		<b>\$985,000</b>		<b>\$86,788</b>	<b>\$1,071,788</b>

**Total Outstanding Bonds**                     **\$985,000**  
**Total Original Issue**                       **\$2,805,000**  
**Issue Date**                                       **4/14/2004**

To refund in advance Series 1995 Sales Tax Revenue Bonds and related costs of issuance. Series 1995 Bonds were used to purchase land and develop neighborhood parks and improvements to existing neighborhood parks, also pay the cost associated with

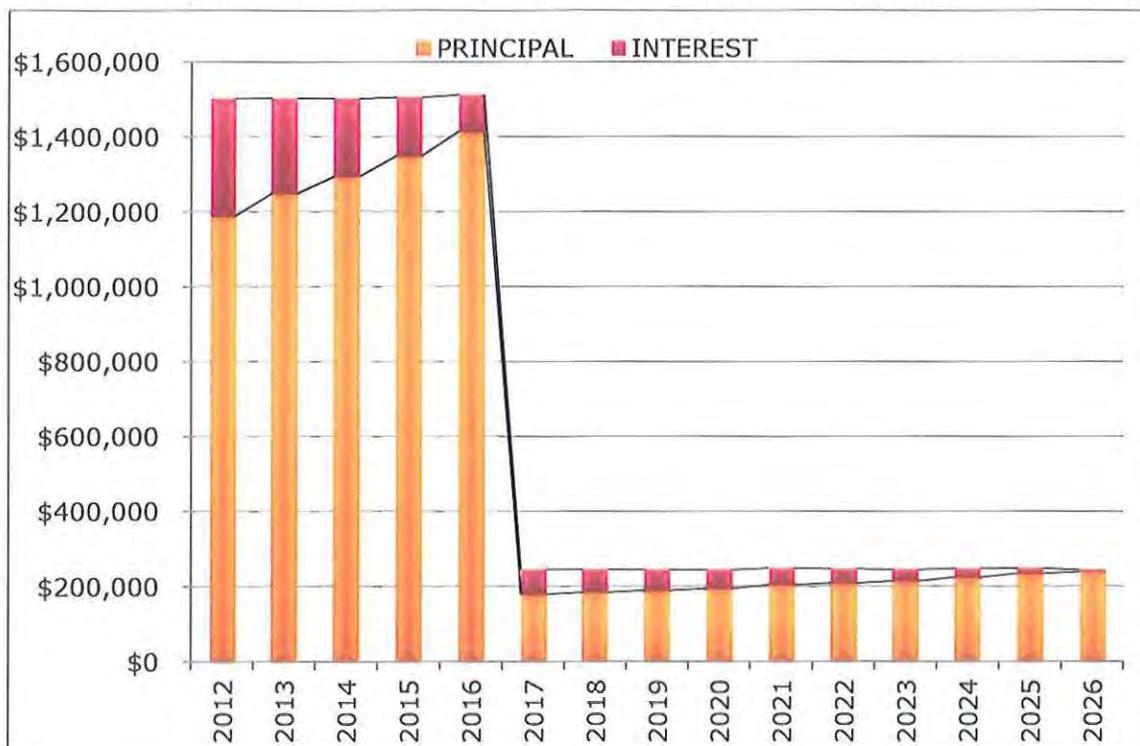
	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
This Year's Requirement	2012	\$214,880	\$185,000	\$29,880
Maximum Requirement	2015	\$216,094	\$205,000	\$11,094



# W/S Revenue Bonds and Certificate of Obligation Debt Service Schedule Requirements to Maturity All Issues

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT.1	PRINCIPAL	INTEREST	TOTAL
2012	\$8,580,000	\$1,190,000	\$312,940	\$1,502,940
2013	\$7,410,000	\$1,250,000	\$253,087	\$1,503,087
2014	\$6,165,000	\$1,295,000	\$207,787	\$1,502,787
2015	\$4,865,000	\$1,350,000	\$156,203	\$1,506,203
2016	\$3,505,000	\$1,415,000	\$97,604	\$1,512,604
2017	\$2,080,000	\$180,000	\$65,275	\$245,275
2018	\$1,900,000	\$185,000	\$60,712	\$245,712
2019	\$1,715,000	\$190,000	\$55,550	\$245,550
2020	\$1,525,000	\$195,000	\$49,775	\$244,775
2021	\$1,330,000	\$205,000	\$43,775	\$248,775
2022	\$1,125,000	\$210,000	\$37,550	\$247,550
2023	\$915,000	\$215,000	\$30,638	\$245,638
2024	\$700,000	\$225,000	\$22,938	\$247,938
2025	\$475,000	\$235,000	\$14,300	\$249,300
2026	\$240,000	\$240,000	\$4,800	\$244,800
	<b>\$8,580,000</b>	<b>\$1,412,934</b>	<b>\$9,992,934</b>	

	Year	Total	Principal	Interest
<b>This Year's Requirement</b>	2012	\$1,502,940	\$1,190,000	\$312,940
<b>Maximum Requirement</b>	2016	\$1,512,604	\$1,415,000	\$97,604



## DEBT SERVICE

### WATER AND SEWER REVENUE BOND Debt Service Fund 42

The Water and Sewer Revenue Bond Debt Service fund is used to account for Revenue Bonds whose principal and interest are payable from earnings of the City of Watauga's Water and Sewer Enterprise Fund. The 1996 debt was used to purchase the Wastewater system from the City of North Richland Hills in October 1996, to build the necessary infrastructure, and to purchase the necessary equipment in order to efficiently run the utility system.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

The existing debt payment schedule is level through the retirement of the bonds in 2016. No current plans for other issues are being considered.

#### Budget Summary

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Proposed
<b>Fund Balance, October 1</b>	\$46,802	\$65,015	\$68,075	\$67,275	\$67,275	\$67,375
<b>Revenue:</b>						
Transfer from Construction Fund	0	0	0	0	0	0
Transfer from Operating Fund	362,193	341,604	343,024	344,132	344,132	344,928
Interest income	4,616	2,758	2,000	500	500	500
<b>Total Revenue</b>	\$366,809	\$344,362	\$345,024	\$344,632	\$344,632	\$345,428
<b>Total Available Resources</b>	\$413,611	\$409,377	\$413,099	\$411,907	\$411,907	\$412,803
<b>Debt Service Requirements:</b>						
Principal	245,000	270,000	280,000	290,000	290,000	300,000
Interest	103,596	70,902	62,150	54,132	54,132	44,928
Fiscal Agent Charges	0	400	400	1,500	400	400
<b>Total Debt Service Requirements</b>	\$348,596	\$341,302	\$342,550	\$345,632	\$344,532	\$345,328
<b>Fund Balance, September 30</b>	\$65,015	\$68,075	\$70,549	\$66,275	\$67,375	\$67,475

## General Obligation Debt Service Fund - 42

### Annual Debt Service Requirement

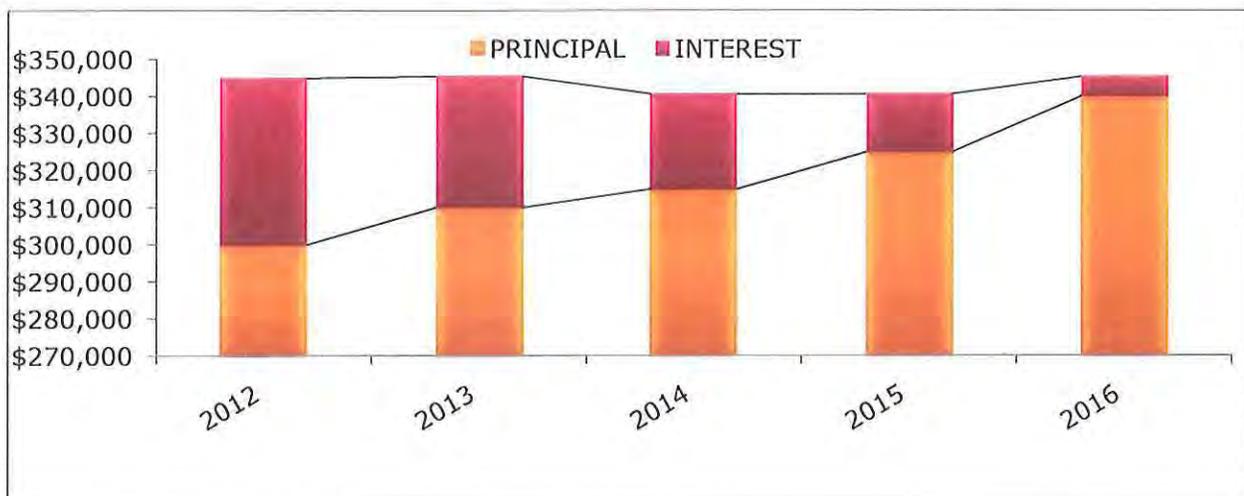
#### Series 2008 ( \$2,430,000 )

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2012	\$1,590,000	\$300,000	3.120%	\$44,928	\$344,928
2013	\$1,310,000	\$310,000	3.120%	\$35,412	\$345,412
2014	\$1,005,000	\$315,000	3.120%	\$25,662	\$340,662
2015	\$685,000	\$325,000	3.120%	\$15,678	\$340,678
2016	\$350,000	\$340,000	3.120%	\$5,304	\$345,304
		<b>\$1,590,000</b>		<b>\$126,984</b>	<b>\$1,716,984</b>

**Total Outstanding Bonds**                    **\$1,590,000**  
**Total Original Issue**                        **\$2,430,000**  
**Issue Date**                                        **3/24/2008**

To refinance original bond issued in 1996 to pay for acquisition, improvements, and extensions to the Water/Sewer system including payment for professional services related to the construction and financing of water/sewer improvements. City was able to reduce interest rate from 4.783% to 3.12%, also freeing up \$360,000 from Bond Reserve Fund.

	Year	Total	Principal	Interest
This Year's Requirement	2012	\$344,928	\$300,000	\$44,928
Maximum Requirement	2013	\$345,412	\$310,000	\$35,412



## DEBT SERVICE

### Water and Sewer Certificates of Obligation Debt Service Fund 44

The Water and Sewer Certificates of Obligation Debt Service fund is used to account for Certificates of Obligation whose principal and interest are payable from earnings of the City of Watauga's Water and Sewer Enterprise Fund. The debt was used to purchase the Water and Sewer system from the City of North Richland Hills in October 1996, to build the necessary infrastructure, including an elevated water tank, and to purchase the necessary equipment in order to efficiently run the utility system. In July of 2001, City engineers, along with the firm of Knowlton - English - Flowers, Inc., produced a Capital Improvement Plan. Over \$2.8 million in water and wastewater needs were detailed in this plan. Due to the urgency of some of these needs, the City issued revenues bonds during FY 2001-2002 to fund \$1.7 million of these projects and will continue to work on the rest of the projects in a "pay-as-you-go" process. Funds will be taken from operating amounts that are annually transferred to water and sewer capital improvement projects to cover these bonds for ten years. Due to low interest rates, the City was able to refund the 1996 Certificates (years 2008 - 2016) in FY 2004-2005 for significant savings. In July 2011, the City issued \$7,365,000 of Combination Tax and Limited Pledge Revenue Certificates of Obligation. Of this amount, \$2,780,000 is payable from and secured by a lien on the net revenues of the City's utility system, and the remaining \$4,585,000 is funded by ad valorem taxes. These bonds will finance heavy equipment for water and sewer operations, and various improvements to the utility system.

The fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

#### Debt Management

The existing debt payment schedule is level through 2016 when the final payment on the certificates is made.

#### Water and Sewer Certificates of Obligation Budget Summary FUND 44

	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Estimate	2011-12 Budget
<b>Fund Balance, October 1</b>	<b>\$196,203</b>	<b>\$173,875</b>	<b>\$183,325</b>	<b>\$183,825</b>	<b>\$187,193</b>	<b>\$188,693</b>
<b>Revenue:</b>						
Transfer from W/S Op Fund	1,112,057	1,158,556	1,160,634	1,115,502	1,115,502	1,158,013
Transfer from W/S Constr. Fund	0	0	0	49,942	49,942	0
Interest Income	13,563	7,496	1,702	1,000	1,500	1,000
<b>Total Revenue</b>	<b>1,125,620</b>	<b>1,166,052</b>	<b>1,162,336</b>	<b>1,166,444</b>	<b>1,166,944</b>	<b>1,159,013</b>
<b>Total Available Resources</b>	<b>1,321,823</b>	<b>1,339,927</b>	<b>1,345,661</b>	<b>1,350,269</b>	<b>1,354,137</b>	<b>1,347,706</b>
<b>Debt Service Requirements:</b>						
Series 1996 CO						
Principal	840,000	880,000	915,000	955,000	955,000	890,000
Interest	306,148	275,202	242,068	210,444	210,444	268,013
Fiscal Agent Charges	1,800	1,400	1,400	1,000		1,000
<b>Total Debt Service Requirements</b>	<b>1,147,948</b>	<b>1,156,602</b>	<b>1,158,468</b>	<b>1,166,444</b>	<b>1,165,444</b>	<b>1,159,013</b>
<b>Fund Balance, September 30</b>	<b>\$173,875</b>	<b>\$183,325</b>	<b>\$187,193</b>	<b>\$183,825</b>	<b>\$188,693</b>	<b>\$188,693</b>

**Water and Sewer Certificates of Obligation  
Budget Summary FUND 44**

	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2010-11</b>	<b>2011-12</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Fund Balance, October 1</b>	<b>\$196,203</b>	<b>\$173,875</b>	<b>\$183,325</b>	<b>\$183,825</b>	<b>\$187,193</b>	<b>\$188,693</b>
<b>Revenue:</b>						
Transfer from W/S Op Fund	1,112,057	1,158,556	1,160,634	1,115,502	1,115,502	1,158,013
Transfer from W/S Constr. Fund	0	0	0	49,942	49,942	0
Interest income	13,563	7,496	1,702	1,000	1,500	1,000
<b>Total Revenue</b>	<b>1,125,620</b>	<b>1,166,052</b>	<b>1,162,336</b>	<b>1,166,444</b>	<b>1,166,944</b>	<b>1,159,013</b>
 <b>Total Available Resources</b>	 <b>1,321,823</b>	 <b>1,339,927</b>	 <b>1,345,661</b>	 <b>1,350,269</b>	 <b>1,354,137</b>	 <b>1,347,706</b>
 <b>Debt Service Requirements:</b>						
Series 1996 CO						
Principal	840,000	880,000	915,000	955,000	955,000	890,000
Interest	306,148	275,202	242,068	210,444	210,444	268,013
Fiscal Agent Charges	1,800	1,400	1,400	1,000		1,000
<b>Total Debt Service Requirements</b>	<b>1,147,948</b>	<b>1,156,602</b>	<b>1,158,468</b>	<b>1,166,444</b>	<b>1,165,444</b>	<b>1,159,013</b>
 <b>Fund Balance, September 30</b>	 <b>\$173,875</b>	 <b>\$183,325</b>	 <b>\$187,193</b>	 <b>\$183,825</b>	 <b>\$188,693</b>	 <b>\$188,693</b>

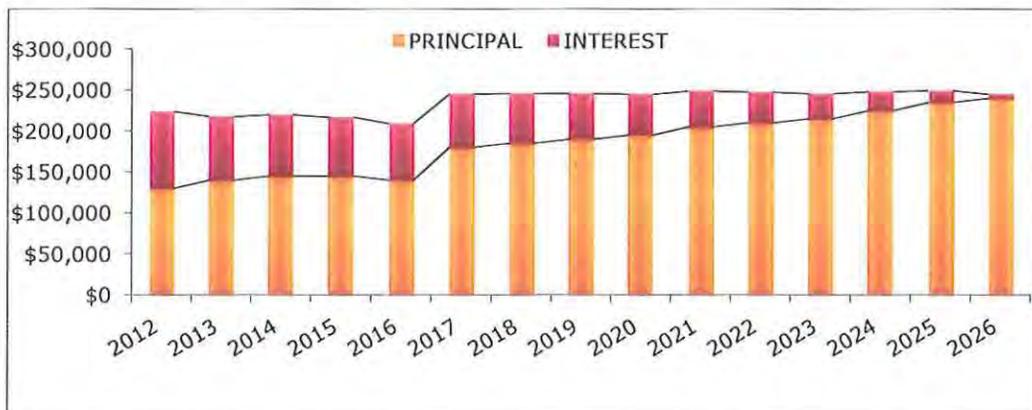
**General Obligation Debt Service Fund**  
**Annual Debt Service Requirement - Utility (44)**  
**Series 2011 - Certificate of Obligation ( \$7,365,000 )**

YEAR ENDING SEPT. 30	DEBT		Interest Rate	INTEREST	TOTAL
	OUTSTANDING OCT. 1	PRINCIPAL			
2012	\$2,780,000	\$130,000	2.00%	\$93,812	\$223,812
2013	\$2,650,000	\$140,000	2.00%	\$77,525	\$217,525
2014	\$2,510,000	\$145,000	2.00%	\$74,675	\$219,675
2015	\$2,365,000	\$145,000	2.00%	\$71,775	\$216,775
2016	\$2,220,000	\$140,000	2.00%	\$68,925	\$208,925
2017	\$2,080,000	\$180,000	2.50%	\$65,275	\$245,275
2018	\$1,900,000	\$185,000	2.50%	\$60,712	\$245,712
2019	\$1,715,000	\$190,000	3.00%	\$55,550	\$245,550
2020	\$1,525,000	\$195,000	3.00%	\$49,775	\$244,775
2021	\$1,330,000	\$205,000	3.00%	\$43,775	\$248,775
2022	\$1,125,000	\$210,000	3.00%	\$37,550	\$247,550
2023	\$915,000	\$215,000	3.50%	\$30,638	\$245,638
2024	\$700,000	\$225,000	3.50%	\$22,938	\$247,938
2025	\$475,000	\$235,000	4.00%	\$14,300	\$249,300
2026	\$240,000	\$240,000	4.00%	\$4,800	\$244,800
		<u>\$2,780,000</u>		<u>\$772,025</u>	<u>\$3,552,025</u>

**Total Outstanding Bonds** \$2,780,000  
**Total Original Issue** \$2,780,000  
**Issue Date** 7/27/2011

For the purpose of paying contractual obligations of the City to be incurred for making permanent public improvements and for other public purposes, to wit: (1) constructing, acquiring, purchasing, renovating, enlarging, and improving the System, (2) constructing street improvements (including utility repair, replacement, and relocation), curb, gutters, and sidewalk improvements, and drainage

	Year	Total	Principal	Interest
This Year's Requirement	2012	\$223,813	\$130,000	\$93,813
Maximum Requirement	2025	\$249,300	\$235,000	\$14,300



# General Obligation Debt Service Fund - 44

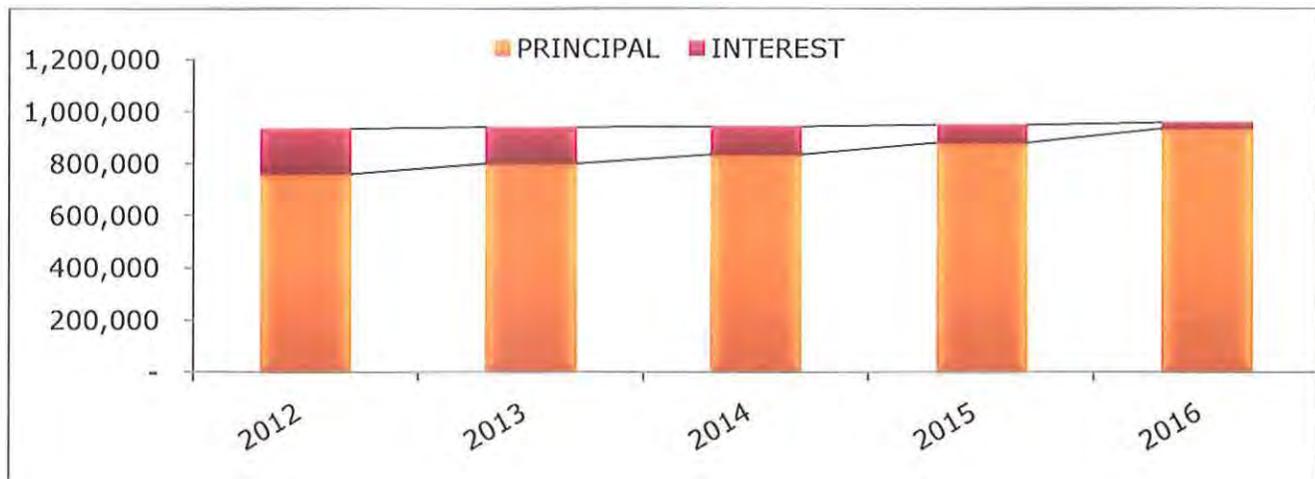
## Annual Debt Service Requirement Series 2005 Refunding ( \$7,025,000 )

YEAR ENDING SEPT. 30	DEBT OUTSTANDING OCT. 1	PRINCIPAL	Interest Rate	INTEREST	TOTAL
2012	\$4,210,000	\$760,000	4.75%	\$174,200	\$934,200
2013	\$3,450,000	\$800,000	4.00%	\$140,150	\$940,150
2014	\$2,650,000	\$835,000	4.00%	\$107,450	\$942,450
2015	\$1,815,000	\$880,000	5.00%	\$68,750	\$948,750
2016	\$935,000	\$935,000	5.00%	\$23,375	\$958,375
		<b>\$4,210,000</b>		<b>\$513,925</b>	<b>\$4,723,925</b>

Total Outstanding Bonds	\$7,025,000
Total Original Issue	\$11,370,000
Issue Date	3/1/2005

To refund in advance Series 1996, Water and Sewer Certificates of Obligation and related costs of issuance. Series 1996 C.O.'s were used to acquire, improve and extend the water/sewer system as well as pay for professional services related to the construction and financing of City's water and sewer system.

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
This Year's Requirement	2012	\$934,200	\$760,000	\$174,200
Maximum Requirement	2016	\$958,375	\$935,000	\$23,375





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## GLOSSARY OF TERMS

**Accrual Accounting:** A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**Ad Valorem Tax:** A tax assessed against property (land, improvements, and personal property) for the purpose of financing general operations of the City and debt service requirements.

**Advanced Refunding:** A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

**Allocation:** A part of a lump-sum appropriation, which is designed for expenditures by specific organization units and/or for special purposes, activities, or objects.

**Appraised Value:** The market value of real and personal property located in the City as of January 1 each year, determined by the Tarrant Appraisal District (TAD).

**Appropriation:** The maximum level of spending for each fund and for each department as authorized annually by the City Council.

**Appropriation Ordinance:** The official enactment by the legislative body by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

**Assessed Valuation:** A value that is established for real or personal property for use as a basis for levying property taxes. The Tarrant Appraisal District establishes property values in Watauga.

**Assessment Ratio:** The ratio at which tax rate is applied to tax base. State Law currently sets the assessment ratio at 100%.

**Assets:** Resources owned or held by the City, which have monetary value.

**Balanced Budget:** A budget where expenditures are equal to income or sometimes where expenditures are less than income. A balanced budget can include a planned draw down of fund balances within set guidelines.

**Basis of Accounting:** The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, call the maturity date, together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. They are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

## GLOSSARY OF TERMS

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget Calendar:** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**Budgetary Control:** The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

**Capital Budget:** A plan for the financing and completion of designated capital projects, financed for the most part with proceeds from general obligation bond issues. The “capital improvements program” is similar multi-year plan, which includes the year covered by the “capital budget”.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Capital Outlay:** type of expenditure within the budget, which results in the acquisition of an asset which has a value of at least \$5,000 and a useful life of three years or more.

**Certificate of Obligation:** A type of municipal debt that is unconditionally backed that can be issued without voter approval, usually by a vote of the City Council. Often used for smaller projects.

**City Charter:** The document of a home rule City similar to a constitution, which established the City’s government structure and provides for the distribution of powers and duties among the various branches of government.

**City Council:** The Mayor and seven (7) Council members collectively acting as the legislative and policy-making body of the City.

**Comprehensive Annual Financial Report (CAFR):** This report is published annually to provide to the Council, the representatives of financial institutions, our citizens, and other interested persons, detailed information concerning the financial condition of the City government.

**Contractual Services:** The cost related to services performed for the City by individuals, business, or utilities.

## GLOSSARY OF TERMS

**Crime Control and Prevention District:** The State Legislature in 1989 allowed certain cities and counties to establish a district and impose a local sales tax to fund its programs. Since that time, eligibility has been extended.

**Current Refunding:** A refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded.

**Current Taxes:** Property taxes that are levied and due within one year.

**Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Debt Service Fund:** A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt. May also be called Interest and Sinking Fund (I & S).

**Delinquent Taxes:** Taxes that remain unpaid on and after the date for which penalty for non-payment is attached.

**Department:** A major administrative organizational unit of the City, which indicates overall management responsibility for one or more divisions.

**Depreciation:** The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Division:** A major administrative organizational unit of the City, which indicates overall management responsibility for one or more activities.

**Effectiveness:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Effective Tax Rate:** The rate that will generate the same revenue as the year before. State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that decreases when property values rise because of inflation and vice versa. The formula does make adjustments for newly annexed property and newly constructed property for the effective tax rate calculation; however, for notice and hearing requirements, the benefit of new growth is excluded.

**Efficiency:** The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

**Encumbrances:** Obligations in the form of purchase orders and contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved

## GLOSSARY OF TERMS

because the goods or services have not been received. When paid, the encumbrance is liquidated.

**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. Two Enterprise Funds are established for Watauga - one for storm drainage maintenance and one for Water and Sewer Operations.

**Estimated Revenue:** The amount of projected revenues to be collected during the fiscal year.

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses, which may require the present or future use of net current assets, debt service, and capital outlay.

**Expenses:** This term refers to the outflows or other using up of assets or incurrence of liabilities from rendering services or carrying out other activities that constitute the City's major operations.

**Fiduciary Fund:** A fund used to report and record assets held in trust or as in an agency capacity for others.

**Financial Policies:** Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

**Fiscal Year:** The 12-month period covered by the budget. For the City of Watauga, the fiscal year begins October 1 and ends September 30.

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

**Franchise Fee:** Fees levied by the City in return for granting a privilege, which permits the continual use of public property, such as city streets, in providing their services to the citizens of the community.

**Full-Time Equivalent:** Refers to the number of full-time employees, plus all part time and seasonal employees pro-rated to full time increments.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

## GLOSSARY OF TERMS

**Fund Balance:** The assets of a fund less liabilities, as determined at the end of each fiscal period. Any reservations of fund balance are deducted to result in an “unreserved fund balance”.

**Fund Type:** In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GAAP:** “Generally Accepted Accounting Principles” as determined through common practice or as promulgated by the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), or various other accounting standard setting bodies.

**General Fund:** The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, library, public works and general administration.

**General Obligation Bonds:** Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

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

**Governmental Fund:** A fund used to account for mainly tax-supported activities.

**Impact Fees:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

**Infrastructure:** The underlying permanent foundation or basic framework.

**Interest and Sinking Fund (I & S):** See Debt Service Fund.

**Interest Earnings:** The earnings from available funds invested during the year in approved investment vehicles such as U.S. Treasury Bonds, Governmental Agencies, and Certificates of Deposits.

**Inter-fund Transfer:** Amounts transferred from one fund to another.

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

## GLOSSARY OF TERMS

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

**Investments:** Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

**Joint Use Facility:** An agreement between both the City of Watauga and the City of North Richland Hills that establishes the method by which the responsibility to operate and the obligation to provide services related to a particular water facility will be shared until the sole ownership is transferred to the City of Watauga pursuant to the Settlement and Purchase agreement.

**Levy:** To impose taxes, special assessments, or service charges for the support of the City services.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

**Long-term Debt:** Loans and obligations with a maturity of longer than one year; usually accompanied by interest payments; also called funded debt.

**Maintenance & Operations (M&O):** Represents the portion of taxes assessed for the maintenance and operations of General Fund Services.

**Materials and Supplies:** Expendable materials and operating supplies necessary to conduct departmental activity.

**Modified Accrual Accounting:** A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**Net Bonded Debt:** Gross bonded debt less any cash or other assets available and earmarked for its retirement.

**Non-Departmental Expense:** Expenses that benefit the fund as a whole rather than a particular department within the fund.

**Operating Budget:** A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the City Manager for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council.

## GLOSSARY OF TERMS

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Overlapping Debt:** Proportionate share that property must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government. Examples include BISD/KISD School Districts and debts related to County.

**Parks Development Corporation (PDC):** A corporation established to maintain funds and maintenance of city parks.

**Paying (Fiscal) Agent Fee:** Fee paid to the financial institution that receives and disburses bond payments made on the City's debt obligations.

**Per Capita Costs:** The cost of service per person. Per capita costs are based on the population estimates provided by the North Texas Council of Governments.

**Performance Measures:** Specific quantitative measures of work performed within a City department.

**Personnel Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**Proprietary Fund:** A fund to account for activities that focus on operating income and cash flows. Such activities are often business-like, whether internal or external to the organization.

**Refunding:** The issuance of new debt whose proceeds are used to repay previously issued debt.

**Reserve:** An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

**Revenues:** All amounts of money earned or received by the City from external sources.

**Revenue Bonds:** Bonds usually sold for constructing a project that will produce revenue for the governmental entity. All or part of the produced revenue is used to pay the principle and interest of the bond.

**Revised Budget:** A department's authorized budget as modified by City Council action, through new or decreased appropriation or appropriation transfers from contingency, or

## GLOSSARY OF TERMS

transfers from or to another department or fund.

**Rollback Rate:** A Total Tax Rate that incorporates an eight-percent (8%) increase over the calculated effective M&O rate, plus the I&S rate. Any rate proposed above the Rollback Rate is subject to taxpayer petition to “rollback” the rate to the Rollback Rate.

**SCADA:** Supervisory Control and Data Acquisition is an automated system that is the normal daily means of water system operation. This automated system records flow data and operates pumps and valves.

**Special Revenue Fund:** A governmental fund, which is used to account for activities in which a specific revenue source is legally restricted for a specific activity.

**Tap Fees:** Fees charged to join or to extend an existing utility system.

**Tax Anticipation Notes:** Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**Tax Levy:** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate:** An amount applied to the taxable value of assessed property, expressed as cents per \$100 of assessed property, e.g. \$0.580763/\$100 of valuation.

**Tax Roll:** The official list of taxable property for a given tax year and the amount of taxes levied against each taxpayer.

**Texas Municipal Retirement System (T.M.R.S.):** An agent multiple-employer public retirement system. Watauga provides pension benefits for all permanent employees through a joint contributory plan in the statewide Texas Municipal Retirement System.

**Utility Franchise Tax:** A tax paid by a utility for a special privilege granted by the Watauga City Council, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Warrants:** A legal writ authorizing an officer to make an arrest, seizure, or search.

## GLOSSARY OF TERMS

<b>A.C.O.</b>	Animal Control Officer
<b>A.V.</b>	Ad Valorem
<b>A/C</b>	Air Conditioning
<b>B.I.S.D.</b>	Birdville Independent School District
<b>C.A.F.R.</b>	Comprehensive Annual Financial Report
<b>C.C.</b>	City Council
<b>C.C.D.</b>	Crime Control and Prevention District
<b>C.I.D.</b>	Criminal Investigation Division
<b>C.M.O.</b>	City Manager's Office
<b>C.O.</b>	Certificate of Obligation
<b>C.O.W.</b>	City of Watauga
<b>C.O.W. #</b>	City of Watauga Goals as Defined in Budget Overview
<b>C.S.O.</b>	City Secretary's Office
<b>C.S.S.</b>	Customer Service Statement
<b>C.S.S.#</b>	Customer Service Statement as Defined in Budget
<b>D.P.S.</b>	Department of Public Safety – See Police or Fire/EMS
<b>E.M.S.</b>	Emergency Medical Support
<b>F.D.</b>	Finance Director
<b>F.T.E.</b>	Full-Time Equivalent
<b>F/T</b>	Full-Time
<b>G.A.A.P.</b>	Generally Accepted Accounting Principles
<b>G.A.S.B.</b>	Governmental Accounting Standards Board
<b>G.F.</b>	General Fund
<b>G.F.O.A.</b>	Government Finance Officers Association
<b>G.F.O.A.T.</b>	Government Finance Officers Association of Texas
<b>G.O.</b>	General Obligation
<b>H.V.A.C.</b>	Heating Ventilation and Air Conditioning
<b>I &amp; S</b>	Interest and Sinking
<b>I.C.M.A.</b>	International City/County Management Association
<b>J.S.F.</b>	Joint Use Facilities
<b>K-9</b>	Canine
<b>K.I.S.D.</b>	Keller Independent School District
<b>L.O.M.R.</b>	Letter of Map Revisions
<b>M&amp;O</b>	Maintenance and Operations

## GLOSSARY OF TERMS

<b>M.I.S.</b>	Management Information Services
<b>N.C.T.C.O.G.</b>	North Central Texas Council of Governments
<b>N.E.T.C.</b>	Northeast Tarrant County
<b>N.E.T.S.</b>	Northeast Tarrant Street Crimes Unit
<b>N.R.H.</b>	North Richland Hills
<b>P.D.C.</b>	Parks Development Corporation
<b>P.G.A.</b>	Professional Golf Association
<b>P/T</b>	Part-Time
<b>R.O.W.</b>	Right of Way
<b>T.C.M.A.</b>	Texas City Management Association
<b>U.C.R.</b>	Uniform Crime Report
<b>W/S</b>	Water and Sewer

**PROPERTY TAX  
RESOLUTIONS, ORDINANCES, REPORTS AND CALCULATIONS**

**BUDGET RESOLUTIONS**

**Resolution 11-09-12-01 – Tax Assessment Roll**

**Resolution 11-09-07-02 – Fiscal Year 2012 Continuation of Park Vista  
Public Improvement District**

**BUDGET ORDINANCES**

**Ordinance Number 1473 – Fiscal Year 2012 Ad Valorem Tax Levy**

**Ordinance Number 1471 – Fiscal Year 2012 Levy Park Vista Public  
Improvement Assessment Fee**

**Ordinance Number 1474 - October 1, 2011 Budget Adoption**

CITY OF WATAUGA, TEXAS  
RESOLUTION NO. 11-09-12-0

A RESOLUTION APPROVING THE TAX ASSESSMENT  
ROLL FOR 2011

WHEREAS, Section 26.09, sub-section (e) of the Texas Property Tax Code, provides that the tax assessor for each taxing unit shall submit the unit's tax assessment roll to the government body for approval.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WATAUGA, TEXAS that:

I.

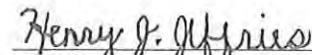
The tax assessment roll for 2011 for the City of Watauga, Texas, based on appraised values provided by the Tarrant Appraisal District, is hereby approved.

II.

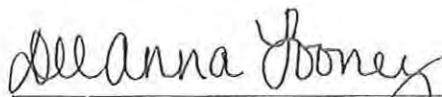
This Resolution shall become effective and be in full force and effect from and after the date of passage and adoption by the City Council and upon approval thereof by the Mayor of the City of Watauga, Texas.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas this the 12<sup>th</sup> day of September 2011.

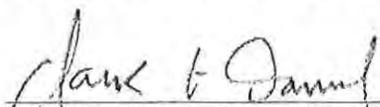
APPROVED:

  
HENRY J. JEFFRIES, MAYOR

ATTEST:

  
DEEANNA LOONEY, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:

  
MARK G. DANIEL, CITY ATTORNEY

CITY OF WATAUGA, TEXAS  
RESOLUTION NO. 11-09-07-02

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF WATAUGA AUTHORIZING THE CONTINUATION OF THE PARK VISTA PUBLIC IMPROVEMENT DISTRICT ESTABLISHED JANUARY 1999 AS PROVIDED BY CHAPTER 372 OF THE LOCAL GOVERNMENT CODE; DESCRIBING THE METHOD OF ASSESSMENT; PROVIDING THAT ALL RESOLUTIONS IN CONFLICT HERewith ARE HEREBY REPEALED TO THE EXTENT THAT THEY ARE IN CONFLICT; PROVIDING A SAVINGS CLAUSE; PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Watauga, Texas, adopted Resolution No. 98-12-14-3 which authorized the establishment of the Park Vista Public Improvement District as provided by Chapter 372 of the Local Government Code on December 14, 1998; and

WHEREAS, the City Council adopted Resolution No. 99-1-19-3 on January 19, 1999 adopting a service plan and budget for Fiscal Years 1998-99 and 1999-2000; and

WHEREAS, the City Council adopted Resolution No. 00-9-25-7 on September 25, 2000 adopting a service plan and budget for Fiscal Years 2000-2001, 2001-2002, and 2002-2003; and

WHEREAS, the City Council adopted Resolution No. 03-09-18-03 on September 18, 2003, adopting a service plan and budget for Fiscal Year 2003-2004; and

WHEREAS, the City Council adopted Resolution No. 04-09-13-04 on September 13, 2004, adopting a service plan and budget for Fiscal Year 2004-2005; and

WHEREAS, the City Council adopted Resolution 05-09-12-02 on September 12, 2005, adopting a service plan and budget for Fiscal Year 2005-2006; and

WHEREAS, the City Council adopted Resolution 06-09-11-04 on September 11, 2006, adopting a service plan and budget for Fiscal Year 2006-2007; and

WHEREAS, the City Council adopted Resolution 07-09-10-05 on September 10, 2007, adopting a service plan and budget for Fiscal Year 2007-2008; and

WHEREAS, the City Council adopted Resolution 08-09-08-02 on September 8, 2008, adopting a service plan and budget for Fiscal Year 2008-2009; and

WHEREAS, the City Council adopted Resolution 09-09-07-03 on September 7, 2009, adopting a service plan and budget for Fiscal Year 2009-2010.

WHEREAS, the City Council adopted Resolution 10-09-08-03 on September 8, 2010, adopting a service plan and budget for Fiscal Year 2010-2011.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Watauga, Texas as follows:

I.

- (a) It is not advisable for the Park Vista Public Improvement District to continue to provide services during the fiscal year 2011-2012.
- (b) The City will furnish or pay for standard improvements and/or services in Park Vista Public Improvement District at the same level as they would be provided to the taxpayers generally.

**TOTAL COST FOR FISCAL YEAR 2011-2012**

(1) Cost of Maintenance & Operating Expense	\$0.00
TOTAL	\$0.00

The cost of constructing additional improvements and/or providing additional supplemental services in subsequent years will be determined in the annual service plan to be adopted and amended from time to time by the City Council.

- (c) The boundaries of the Park Vista Public Improvement District are set forth in Exhibits "A" and "B" attached hereto and incorporated by references for all purposes as is set forth at length herein.
- (d) The method of assessment is:
  - (1) A service plan is approved and adopted by the City Council for a period of one year. The plan will be reviewed and updated annually by the City Council to determine the annual budget for improvements and/or services within Park Vista Public Improvement District.
  - (2) The cost of an improvement and/or special services will be assessed against real property within Park Vista Public Improvement District according to value of the property with improvements as determined by the Tarrant Appraisal District.
- (e) The apportionment of costs between the Park Vista Public Improvement District and the City as a whole shall be:

- (1) All of the cost of an improvement and/or service shall be paid by special assessments against real property in Park Vista Public Improvement District.
  - (2) The City Council of the City of Watauga will be authorized to establish by Ordinance reasonable classifications and formulas for the apportionment of costs between the City and the property to be assessed.
  - (3) The City as a whole will continue to provide standard improvements and services to Park Vista Public Improvement District at the same level as they are provided to other areas in the City and the taxpayers generally.
- (f) The probably maximum benefits to be conferred on each tract in Park Vista Public Improvement District because of the improvements and/or services shall be greater than the amount of the assessment against such tract and the owners thereof.
- (g) The City Council Resolution of December 14, 1998 and Interlocal Agreement with the City of Fort Worth dated July 13, 1998 authorizing establishment of Park Vista Improvement District provides that the Park Vista Public Improvement District will exist for five (5) years and for an indefinite term thereafter unless the Park Vista Improvement District is terminated as provided by law.
- (h) The City Secretary is hereby directed to give notice of authorization for the Park Vista Public Improvement District to provide services during Fiscal Year 2011-2012 by publishing a copy of this Resolution once in a newspaper of general circulation in the City of Watauga.

## II.

The service plan for Fiscal Year 2011-2012 is hereby adopted by the City Council.

## III.

The Park Vista Public Improvement District shall be a complete alternate to other methods by which the City of Watauga may finance public improvements and/or special supplemental services by assessing property owners.

IV.

This Resolution shall be and is hereby cumulative of all other resolutions of the City of Watauga, Texas and this Resolution shall not operate to repeal or affect any such other resolutions except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Resolution, in which event such conflicting provisions, if any, in such other resolution or resolutions are hereby repealed.

V.

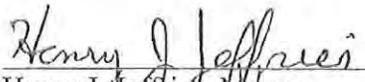
If any section, subsection, sentence, clause, or phrase of this Resolution shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution.

VI.

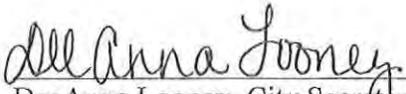
This Resolution shall become effective and shall be in full force and effect from and after the date of passage and adoption by the City Council of the City of Watauga, Texas, and upon approval thereof by the Mayor of the City of Watauga, Texas.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas this 7<sup>th</sup> day of September 2011.

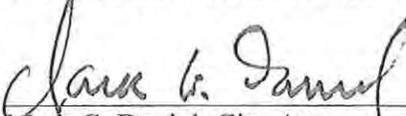
APPROVED:

  
Henry J. Jeffries, Mayor

ATTEST:

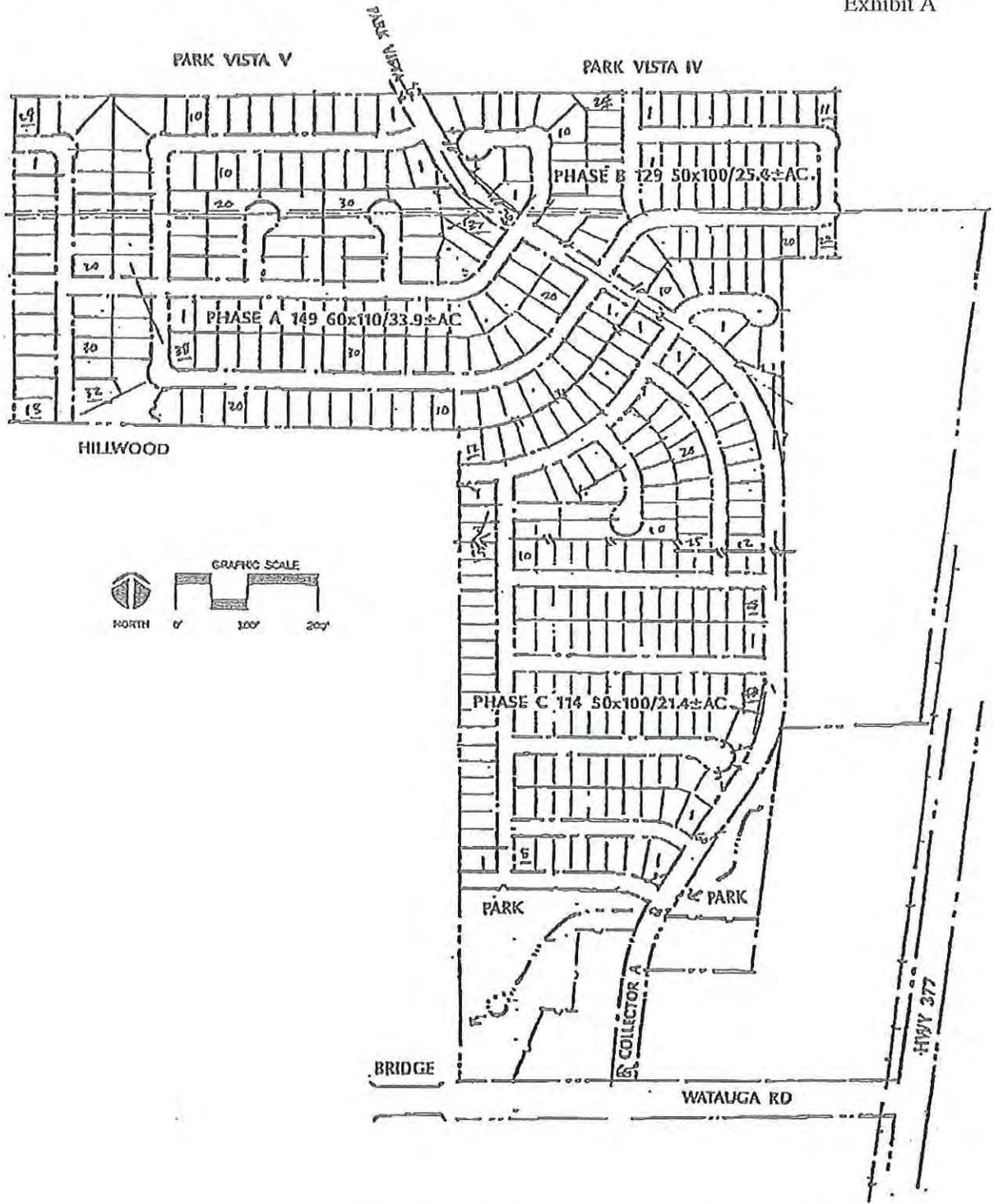
  
DeeAnna Looney, City Secretary

APPROVED AS TO FORM AND LEGALITY:

  
Mark G. Daniel, City Attorney

PROPERTY TAX  
RESOLUTIONS, ORDINANCES, REPORTS AND CALCULATIONS

Exhibit A



WATAUGA 80.7 ACRES ALTERNATE PLAN A-1D

392± LOTS IN 80.7± ACRES

71050 4-27-98 R

**PROPERTY TAX  
RESOLUTIONS, ORDINANCES, REPORTS AND CALCULATIONS**

**LEGAL DESCRIPTION**

Exhibit B

**BEING** a tract of land situated in the William Evans Survey, Abstract No.467 and the David L. Hall Survey, Abstract No.700, Tarrant County, Texas and being a portion of that tract of land as described by deed to Havener Rupert Limited Partnership and recorded in Volume 12415, Page 1824, County Records, Tarrant County, Texas, said tract being more particularly described by metes and bounds as follows:

**BEGINNING** at the northeast corner of Phase V, Section 2B, Park Glen Addition, an addition to the City of Fort Worth as recorded in Cabinet A, Slide No. 3979, said County Records, said point being the northeast corner of Lot 2, Block 64 of said addition, same being in the southerly line of Phase V, Section 2A, Park Glen Addition as recorded in Cabinet A, Slide No. 3152, said County Records;

**THENCE** S 89°38'32"E, 2345.71 feet;

**THENCE** S 00°34'10"W, 348.64 feet to the beginning of a curve to the right;

**THENCE** 44.86 feet along the arc of said curve, through a central angle of 51°24'08", which radius is 50.00 feet, the long chord of which bears S 07°44'28"W, 43.37 feet;

**THENCE** S 00°21'28"W, 112.06 feet;

**THENCE** N 89°38'32"W, 136.05 feet;

**THENCE** S 01°48'03"W, 583.87 feet to the beginning of a curve to the right;

**THENCE** 131.17 feet along the arc of said curve, through a central angle of 14°02'52", which radius is 535.00 feet, the long chord of which bears S 05°13'23"E, 130.84 feet;

**THENCE** S 01°48'03"W, 569.35 feet to the beginning of a curve to the right;

**THENCE** 109.34 feet along the arc of said curve, through a central angle of 11°31'46", which radius is 543.39 feet, the long chord of which bears S 07°33'56"W, 109.16 feet;

**THENCE** S 07°33'43"W, 578.71 feet;

**THENCE** N 88°01'22"W, 274.96 feet to the beginning of a curve to the left;

**THENCE** 144.49 feet along the arc of said curve, through a central angle of 20°29'32", which radius is 404.00 feet, the long chord of which bears S 17°52'44"W, 143.73 feet;

**THENCE** S 07°37'58"W, 354.58 feet to the northerly right-of-way line of Watauga Road, the beginning of a curve to the left;

**THENCE** 60.20 feet along the arc of said curve and along said road, through a central angle of 01°10'46", which radius is 2924.79 feet, the long chord of which bears N 87°04'14"W, 60.20 feet;

**THENCE** N 07°37'58"E, 359.52 feet leaving said road to the beginning of a curve to the right;

**THENCE** 105.41 feet along the arc of said curve, through a central angle of 13°01'00", which radius is 464.00 feet, the long chord of which bears N 14°08'28"E, 105.19 feet;

**THENCE** N 88°01'22"W, 157.00 feet;

**THENCE** S 06°50'00"W, 255.00 feet;

**THENCE** N 88°01'22"W, 81.00 feet;

**THENCE** S 23°38'16"W, 231.54 feet;

CITY OF WATAUGA, TEXAS  
ORDINANCE NO. 1473

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WATAUGA, TEXAS FOR THE 2011-2012 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING FOR A STATEMENT REQUIRED BY SECTION 26.05(b) OF PROPERTY TAX CODE; AND PROVIDING WHEN TAXES SHALL BECOME DELINQUENT IF NOT PAID

WHEREAS, the City of Watauga, Texas has previously complied with all notice, publications and public hearing requirements of the City Charter of the City of Watauga, and with such requirements of the laws of the State of Texas including notice and publication of calculation of the effective tax rate; and

WHEREAS, pursuant to Section 26.05(b) of the Property Tax Code, a statement is not required since this year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. Also, this year's M&O tax rate is lower than the effective maintenance and operations tax rate.

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

I.

There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Watauga, Texas, and to provide an Interest and Sinking Fund for the 2011-2012 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.589001 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes herein set forth:

1. For the maintenance and support of the general government (General Fund), \$0.412374 on each \$100.00 valuation of property; and
2. For the Interest and Sinking Fund, \$0.176627 on each \$100.00 valuation of property.

II.

Taxes levied under the Ordinance shall be due October 1, 2011, and if not paid on or before January 31, 2012 shall immediately become delinquent.

III.

All taxes shall become a lien upon the property against which assessed, and the City assessor and collector of the City of Watauga, Texas, shall by virtue of the tax rolls, fix

and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Watauga, Texas. All delinquent taxes shall bear interest from the date of delinquency at the rate as prescribed by State Law.

IV.

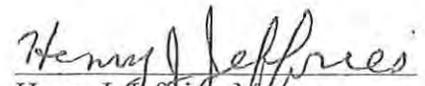
The City assessor and collector of the City of Watauga, Texas is hereby directed to assess for the 2011-2012 fiscal year the rates and amounts herein levied and when such taxes are collected, to distribute the collections in accordance with this Ordinance.

V.

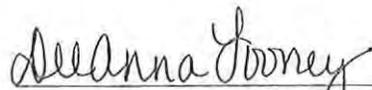
This Ordinance shall become effective and be in full force and effect from and after the date of passage and adoption by the City Council and upon approval thereof by the Mayor of the City of Watauga, Texas, and publication hereof as prescribed by law.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas this 19<sup>th</sup> day of September 2011.

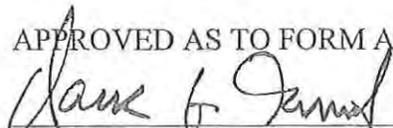
APPROVED:

  
Henry J. Jeffries, Mayor

ATTEST:

  
DeeAnna Looney, City Secretary

APPROVED AS TO FORM AND LEGALITY:

  
Mark G. Daniel, City Attorney

CITY OF WATAUGA, TEXAS  
ORDINANCE NO. 1471

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF WATAUGA, TEXAS LEVYING ASSESSMENTS FOR USE AND SUPPORT OF THE PARK VISTA PUBLIC IMPROVEMENT DISTRICT OF THE CITY OF WATAUGA, TEXAS FOR THE 2011-2012 FISCAL YEAR; PROVIDING THAT ALL ORDINANCES IN CONFLICT HEREWITH ARE HEREBY REPEALED TO THE EXTENT THAT THEY ARE IN CONFLICT; PROVIDING A SAVINGS CLAUSE; PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Watauga, Texas adopted Resolution No. 98-12-14-3 which created the Park Vista Public Improvement District on December 14, 1998; and

WHEREAS, the City Council adopted Ordinance No. 1035 on September 25, 2000 levying assessments for use and support of the Park Vista Public Improvement District for the 2000-2001, 2001-2002, and 2002-2003 fiscal years; and

WHEREAS, the City Council adopted Ordinance No. 1166 on September 18, 2003 levying assessments for use and support of the Park Vista Public Improvement District for the 2003-2004 fiscal year; and

WHEREAS, the City Council adopted Ordinance No. 1205 on September 13, 2004 levying assessments for use and support of the Park Vista Public Improvement District for the 2004-2005 fiscal year; and

WHEREAS, the City Council adopted Ordinance No. 1242 on September 12, 2005 levying assessments for use and support of the Park Vista Public Improvement District for the 2005-2006 fiscal year; and

WHEREAS the City Council adopted Ordinance No. 1290 on September 11, 2006 levying assessments for use and support of the Park Vista Public Improvement District for the 2006-2007 fiscal year; and

WHEREAS, the City Council adopted Ordinance No. 1377 on September 10, 2007 levying assessments for use and support of the Park Vista Public Improvement District for the 2007-2008 fiscal year; and

WHEREAS, the City Council adopted Ordinance No. 1388 on September 8, 2008 levying assessments for use and support of the Park Vista Public Improvement District for the 2008-2009 fiscal year; and

WHEREAS, the City Council adopted Ordinance No. 1424 on September 7, 2009 levying assessments for use and support of the Park Vista Public Improvement District for the 2009-2010 fiscal year; and

WHEREAS, the City Council adopted Ordinance No. 1451 on September 8, 2010 levying assessments for use and support of the Park Vista Public Improvement District for the 2010-2011 fiscal year; and

WHEREAS, the City Council finds it necessary to levy the assessment rate of \$0.00 on each \$100.00 valuation for the use and support of the Park Vista Public Improvement District in the City of Watauga.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Watauga, Texas, as follows:

I.

In accordance with Local Government Code 372.017, there is hereby levied and there shall be collected for the use and support of the Park Vista Public Improvement District in the City of Watauga, Texas, for the 2011-2012 fiscal year, upon all real property within the Park Vista Public Improvement District subject to taxation, an assessment of \$0.00 on each \$100.00 valuation of property, said assessments being so levied and apportioned to the specific purposes set forth in the resolution by the City Council of the City of Watauga, authorizing the establishment of the Park Vista Public Improvement District as provided by Chapter 372 of the Local Government Code.

II.

Assessments levied under the Ordinance shall be due October 1 of the respective year and if not paid on or before January 31 of the respective year, shall immediately become delinquent.

III.

All assessments shall become a lien upon the property against which assessed, and the city assessor and collector of the City of Watauga, Texas, shall by virtue of the tax rolls, fix and establish a lien by levying upon such property for the payment of said assessments, penalty and interest, and the interest and penalty collected from such delinquent assessments shall be apportioned to the Park Vista Public Improvement District. All delinquent assessments shall bear interest from the date of delinquency at the rate as prescribed by state law.

IV.

The City assessor and collector of the City of Watauga, Texas is hereby directed and authorized to assess for the 2011-2012 fiscal year, the rates and amounts herein levied,

and when such assessments are collected, and to distribute the collections to the Park Vista Public Improvement District in accordance with this Ordinance.

V.

This Ordinance shall be and is hereby cumulative of all other ordinances of the City of Watauga, Texas and this Ordinance shall not operate to repeal or affect any such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

VI.

If any section, subsection, sentence, clause, or phrase of this Ordinance shall for any reason be held invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

VII.

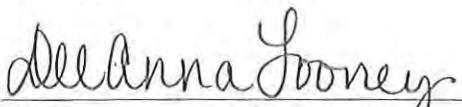
This Ordinance shall become effective and shall be in full force and effect after passage and adoption by the City Council of the City of Watauga, Texas, and upon approval thereof by the Mayor of the City of Watauga, Texas and publication hereof as prescribed by law.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas, this 7<sup>th</sup> day of September 2011.

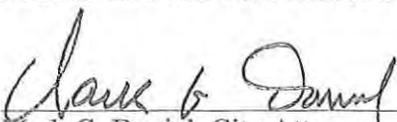
APPROVED:

  
Henry J. Jeffries, Mayor

ATTEST:

  
DeeAnna Looney, City Secretary

APPROVED AS TO FORM AND LEGALITY:

  
Mark G. Daniel, City Attorney

CITY OF WATAUGA, TEXAS  
ORDINANCE NO. 1474

AN ORDINANCE ADOPTING AND APPROVING AN AMENDED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012 IN ACCORDANCE WITH THE HOME RULE CHARTER OF THE CITY OF WATAUGA; APPROPRIATING THE VARIOUS AMOUNTS THEREOF; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith

WHEREAS, an annual budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012 was duly presented to the City Council by the City Manager in accordance with the City Charter; and

WHEREAS, a public hearing notice was published and said public hearing was held, the subject of which was the proposed budget submitted by the City Manager;

WHEREAS, the Home Rule Charter of the City of Watauga authorizes the City Council to make amendments to the budget after the public hearing; and

WHEREAS, after full and final consideration, it is the consensus of the City Council that the amended budget, as hereinafter set forth, should be approved and adopted.

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

I.

Subject to applicable provisions of the City Charter, the amended budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012 is hereby approved and adopted, and appropriations are made as follows:

1.	General Fund Operating Appropriations	\$11,289,012
2.	General Obligation Interest & Sinking Fund (Debt Service)	\$1,701,753
3.	Storm Drain Utility Enterprise Fund	\$922,249
4.	Parks Development Corporation Fund	\$1,677,564
5.	Capital Projects (Plus Prior Appropriations)	\$4,474,600
6.	Crime Control and Prevention District	\$2,065,190

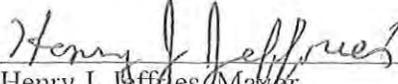
7.	Park Development Corporation Debt Service Fund	\$215,380
8.	Park Development Corporation Capital Projects (Plus Prior Appropriations)	\$652,000
9.	Water Impact Fee	\$0
10.	Sewer Impact Fee	\$0
11.	Water/Sewer Joint Use Facilities	\$0
12.	Water/Sewer Capital Projects (Plus Prior Appropriations)	\$2,759,000
13.	Water and Sewer Operating Fund	\$7,652,990
14.	Internal Service Fund	\$436,000
15.	Water and Sewer Certificates of Obligation Debt Service Fund Summary	\$1,159,013
16.	Water and Sewer Revenue Bond Debt Service Fund	\$345,328
17.	Water and Sewer Debt Reserve Fund	\$0
18.	Library Donation Fund	\$13,230
19.	Bunker Hill Drainage Fund	\$0
20.	Municipal Court Security Fee	\$12,700
21.	Municipal Court Technology Fund	\$26,218
22.	Municipal Court Juvenile Fund	\$10,315
23.	Park Vista Public Improvement District	\$0
24.	Traffic Safety Fund	\$1,040,473

## II.

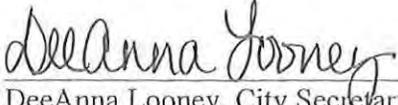
This Ordinance shall become effective and be in full force and effect from and after the date of passage and adoption by the City Council and upon approval thereof by the Mayor of the City of Watauga, Texas and publication hereof as prescribed by law.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas this 29<sup>th</sup> day of September 2011.

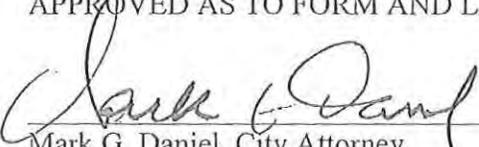
APPROVED:

  
Henry J. Jeffries, Mayor

ATTEST:

  
DeeAnna Looney, City Secretary

APPROVED AS TO FORM AND LEGALITY:

  
Mark G. Daniel, City Attorney

**PROPERTY TAX  
RESOLUTIONS, ORDINANCES, REPORTS AND CALCULATIONS**

**Notice of Adopted 2011 Tax Rate\***

**2011 Property Tax Rates in City of Watauga**

**Notice of Tax Revenue Increase**

**Notice of Public Hearing on Tax Increase**

**2011 Effective Tax Rate Worksheet**

**2011 Rollback Tax Rate Worksheet**

\*Texas Property Tax Law, under the Truth in Taxation statutes, requires that whenever a City has an increase in taxes, special notification is required for all property owners. This year, the property taxes decreased due to lower property valuations and staff proposed an increase to the rollback rate. These forms are included for the reader of this document, however, the City adopted the effective rate on September 29, 2011.

## Notice of Adopted 2011 Tax Rate

City of Watauga ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$39.04.

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Watauga**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$917,505,288
2. Last year's M&O tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.409617/\$100
3. M&O taxes refunded for years preceding tax year 2010. Enter Line 13 of the Effective Tax Rate Worksheet.	\$0
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,758,257
5. This year's total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$906,854,925
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.448661/\$100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$4,068,704
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$310,447
<b>Comparison of Total Tax Rates</b>	
9. Effective Total Tax Rate.	\$0.589001/\$100
10. This year's proposed total tax rate.	\$0.625288/\$100
11. This year's rate minus effective rate. Subtract line 9 from line 10.	\$0.036287
12. Percentage change in total tax rate. Divide Line 11 by line 9.	6.16%
<b>Comparison of M&amp;O Tax Rates</b>	
13. Effective M&O Tax Rate. Enter line 30 of the Rollback Tax Rate Worksheet.	\$0.415427/\$100
14. This year's proposed M&O tax rate.	\$0.448661/\$100
15. This year's rate minus effective rate. Subtract line 13 from line 14.	\$0.033234
16. Percentage change in M&O tax rate. Divide line 15 by line 13.	8.00%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.409617/\$100
19. This year's proposed M&O tax rate.	\$0.448661/\$100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$39.04

### 2011 Property Tax Rates in City of Watauga

This notice concerns the 2011 property tax rates for City of Watauga. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

<b>Last year's tax rate:</b>	
Last year's operating taxes	\$3,758,257
Last year's debt taxes	\$1,570,274
Last year's total taxes	\$5,328,531
Last year's tax base	\$917,505,247
Last year's total tax rate	\$0.580763/\$100
<b>This year's effective tax rate:</b>	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$5,320,532
+ This year's adjusted tax base (after subtracting value of new property)	\$903,314,490
= This year's effective tax rate	\$0.589001/\$100
(Maximum rate unless unit publishes notices and holds hearings.)	
<b>This year's rollback tax rate:</b>	
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$3,752,616
+ This year's adjusted tax base	\$903,314,490
= This year's effective operating rate	\$0.415427/\$100
x 1.08 = this year's maximum operating rate	\$0.448661/\$100
+ This year's debt rate	\$0.176627/\$100
= This year's total rollback rate	\$0.625288/\$100

#### Statement of Increase/Decrease

If City of Watauga adopts a 2011 tax rate equal to the effective tax rate of \$0.589001 per \$100 of value, taxes would increase compared to 2010 taxes by \$12,854.

#### Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	4,400,000
Debt Service Fund	233,000

#### Schedule B - 2011 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
1998 CO	135,000	17,358	0	152,358
2003 CO	150,000	28,738	0	178,738
2005 CO	275,000	91,375	0	366,375
2006 CO Refunding	235,000	90,359	0	325,359
2007 CO	115,000	121,553	0	236,553
2011 CO	305,000	134,354	0	439,354
Fiscal Agent Charges	0	0	3,016	3,016
Total required for 2011 debt service				\$1,701,753
- Amount (if any) paid from Schedule A				\$100,000
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2011				\$1,601,753
+ Amount added in anticipation that the unit will				\$0

collect only 100.00% of its taxes in 2011

= Total debt levy

\$1,601,753

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 7105 Whitley Road, Watauga, TX 76148.

Name of person preparing this notice: Dr. Scott R. Neils

Title: City Manager

Date Prepared: 07/29/2011

# NOTICE OF TAX REVENUE INCREASE

The City of Watauga conducted public hearings on August 15, 2011 and August 24, 2011 on a proposal to increase the total tax revenues of the City of Watauga from properties on the tax roll in the preceding year by 6.16 percent.

The total tax revenue proposed to be raised last year at last year's tax rate of \$0.580763 for each \$100 of taxable value was \$5,328,531.

The total tax revenue proposed to be raised this year at the proposed tax rate of \$0.625288 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$5,648,317.

The total tax revenue proposed to be raised this year at the proposed tax rate of \$0.625288 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$5,670,455.

The City of Watauga of City of Watauga is scheduled to vote on the tax rate that will result in that tax increase at a public meeting to be held on September 7, 2011 at City Hall, Council Chambers, 7105 Whitley Road, Watauga, TX 79148 at 06:30 PM.

**Worksheet for Calculation of Tax Increase  
City of Watauga**

Date: 01/24/2012

1. 2010 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$917,505,288
2. 2010 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.580763/\$100
3. Taxes refunded for years preceding tax year 2010. Enter Line 13 of the Effective Tax Rate Worksheet.	\$0
4. 2010 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$5,328,531
5. 2011 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$906,854,925
6. 2011 proposed tax rate. Enter the proposed tax rate approved by the Governing Body.	\$0.625288/\$100
7. 2011 tax levy. Multiply line 5 times line 6 and divide by 100.	\$5,670,455
8. Tax levy increase (decrease). Subtract line 4 from line 7.	\$341,924
9. Percentage levy increase (decrease). Divide line 8 by line 4. Multiply by 100.	6.42%
10. Notice & hearing limit. Enter the lower of the effective tax rate or the rollback tax rate.	\$0.589001
11. Percentage tax increase (decrease)*. Subtract Line 10 from Line 6. Divide result by Line 10. Multiply by 100.	6.16%

\*Amount by which the proposed tax rate exceed the lower of the rollback tax rate or the effective tax rate. This figure must be published in both the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.

# Notice of Public Hearing on Tax Increase

The City of Watauga will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 6.16 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on August 15, 2011 at 06:30 PM at City Hall, Council Chambers, 7105 Whitley Road, Watauga, TX 76148.

The second public hearing will be held on August 24, 2011 at 06:30 PM at City Hall, Council Chambers, 7105 Whitley Road, Watauga, TX 76148.

The members of the governing body voted on the proposal to consider the tax increase as follows:

<b>FOR:</b>	Brandon Krausse, Place 2	Gary Johnson, Place 3
	James Wright, Place 4	Pat Shelbourne, Place 6
	Tim Nickerson, Place 7	
<b>AGAINST:</b>	Robert Davis, Place 1	Russell Clements, Place 5

**PRESENT** and not voting: Mayor Harry Jeffries

**ABSENT:**

The average taxable value of a residence homestead in City of Watauga last year was \$91,183. Based on last year's tax rate of \$0.580763 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$529.56.

The average taxable value of a residence homestead in City of Watauga this year is \$89,091. If the governing body adopts the effective tax rate for this year of \$0.589001 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$524.75.

If the governing body adopts the proposed tax rate of \$0.625288 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$557.08.

Members of the public are encouraged to attend the hearings and express their views.

## 2011 Effective Tax Rate Worksheet City of Watauga

Date: 07/29/2011

See Chapter 2 of the Texas Comptroller's 2011 Manual for Taxing Units Other than Schools for an explanation of the effective tax rate.

<b>1. 2010 total taxable value. Enter the amount of 2010 taxable value on the 2010 tax roll today.</b> Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14).	\$973,517,018
<b>2. 2010 tax ceilings.</b> Counties, cities and junior college districts. Enter 2010 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter 0. If your taxing units adopted the tax ceiling provision in 2010 or a prior year for homeowners age 65 or older or disabled, use this step.	\$57,495,062
<b>3. Preliminary 2010 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$916,021,956
<b>4. 2010 total adopted tax rate.</b>	\$0.580763/\$100
<b>5. 2010 taxable value lost because court appeals of ARB decisions reduced 2010 appraised value.</b>	
<b>A. Original 2010 ARB Values.</b>	\$7,060,019
<b>B. 2010 values resulting from final court decisions.</b>	\$5,576,687
<b>C. 2010 value loss.</b> Subtract B from A.	\$1,483,332
<b>6. 2010 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$917,505,288
<b>7. 2010 taxable value of property in territory the unit deannexed after Jan. 1, 2010.</b> Enter the 2010 value of property in deannexed territory.	\$0
<b>8. 2010 taxable value lost because property first qualified for an exemption in 2011.</b> Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or "goods-in-transit" exemptions.	
<b>A. Absolute exemptions.</b> Use 2010 market value:	\$0
<b>B. Partial exemptions.</b> 2011 exemption amount or 2011 percentage exemption times 2010 value:	\$1,377,200
<b>C. Value loss.</b> Add A and B.	\$1,377,200
<b>9. 2010 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2011.</b> Use only properties that qualified for the first time in 2011; do not use properties that qualified in 2010.	
<b>A. 2010 market value:</b>	\$0
<b>B. 2011 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A.	\$0

<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$1,377,200
<b>11. 2010 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$916,128,088
<b>12. Adjusted 2010 taxes.</b> Multiply Line 4 by line 11 and divide by \$100.	\$5,320,532
<b>13. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2010.</b> Enter the amount of taxes refunded during the last budget year for taxes preceding tax year 2010. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2010. This line applies only to tax years preceding tax year 2010.	\$0
<b>14. Taxes in tax increment financing (TIF) for tax year 2010.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2011 captured appraised value in Line 16D, enter 0.	\$0
<b>15. Adjusted 2010 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14.	\$5,320,532
<b>16. Total 2011 taxable value on the 2011 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.  A. <b>Certified values</b>  B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  C. <b>Pollution control exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this Line based on attorney's advice):  D. <b>Tax increment financing:</b> Deduct the 2011 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2011 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.  E. <b>Total 2011 value.</b> Add A and B, then subtract C and D.	\$941,295,812  \$0  \$1,296  \$0  \$941,294,516
<b>17. Total value of properties under protest or not included on certified appraisal roll.</b>  A. <b>2011 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.  B. <b>2011 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.  C. <b>Total value under protest or not certified:</b> Add A and B.	\$12,681,927  \$10,091,514  \$22,773,441
<b>18. 2011 tax ceilings.</b> Enter 2011 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If	\$57,213,032

your taxing units adopted the tax ceiling provision in 2010 or a prior year for homeowners age 65 or older or disabled, use this step.	
<b>19. 2011 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$906,854,925
<b>20. Total 2011 taxable value of properties in territory annexed after Jan. 1, 2010.</b> Include both real and personal property. Enter the 2011 value of property in territory annexed.	\$0
<b>21. Total 2011 taxable value of new improvements and new personal property located in new improvements.</b> "New" means the item was not on the appraisal roll in 2010. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after Jan. 1, 2009, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2011.	\$3,540,435
<b>22. Total adjustments to the 2011 taxable value.</b> Add Lines 20 and 21.	\$3,540,435
<b>23. 2011 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$903,314,490
<b>24. 2011 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100.	\$0.589001/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2011 county effective tax rate.	

A county, city or hospital district that adopted the additional sales tax in November 2010 or in May 2011 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet (Appendix 4) on page 35 of the Texas Comptroller's 2011 Truth-in-Taxation Manual sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

## 2011 Additional Rollback Tax Rate Worksheet City of Watauga

Date: 07/29/2011

See Chapter 3 of the Texas Comptroller's 2011 Manual for Taxing Units Other than School Districts for an explanation of the rollback tax rate.

<b>26. 2010 maintenance and operations (M&amp;O) tax rate.</b>	\$0.409617/\$100
<b>27. 2010 adjusted taxable value.</b> Enter the amount from Line 11.	\$916,128,088
<b>28. 2010 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$3,752,616
B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2010. Enter amount from full year's sales tax revenue spent for M&O in 2010 fiscal year, if any. Other units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. <b>Counties:</b> Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units enter "0."	\$0
D. <b>Transferring function:</b> If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units enter 0.	\$0
<b>Enter a negative value if discontinuing a function, or enter a positive value if receiving the function.</b>	
E. <b>Taxes refunded for years preceding tax year 2010:</b> Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2010. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2010. This line applies only to tax years preceding tax year 2010.	\$0
F. <b>Enhanced indigent health care expenditures:</b> Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. <b>Taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2011 captured appraised value in Line 16D, enter 0.	\$0
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$3,752,616
<b>29. 2011 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	\$903,314,490

30. 2011 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.415427/\$100
31. 2011 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.448661/\$100
32. Total 2011 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service.  B. Subtract unencumbered fund amount used to reduce total debt.  C. Adjusted debt. Subtract B from A.	\$1,701,753  \$100,000  \$1,601,753
33. Certified 2010 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2011 debt. Subtract Line 33 from Line 32C.	\$1,601,753
35. Certified 2011 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2011 debt adjusted for collections. Divide Line 34 by Line 35	\$1,601,753
37. 2011 total taxable value. Enter the amount on Line 19.	\$906,854,925
38. 2011 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.176627/\$100
39. 2011 rollback tax rate. Add Lines 31 and 38.	\$0.625288/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2011 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

**2011 Notice of Effective Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease  
City of Watauga**

Date: 01/24/2012

1. 2010 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$917,505,288
2. 2010 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.580763/\$100
3. Taxes refunded for years preceding tax year 2010. Enter Line 13 of the Effective Tax Rate Worksheet.	\$0
4. 2010 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$5,328,531
5. 2011 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$906,854,925
6. 2011 effective tax rate. Enter Line 24 of the Effective Tax Rate Worksheet or Line 46 of the Additional Sales Tax Worksheet (if applicable).	\$0.589001/\$100
7. 2011 tax levy if a tax rate equal to the effective tax rate is adopted. Multiply line 5 times line 6 and divide by 100.	\$5,341,385
8. Tax Increase (Decrease). Subtract line 4 from line 7.	\$12,854