

City of Anna FY 2012 Budget



OUR COMMITMENT

In order to enhance the quality of our community, the City of Anna is committed to principles of open and fair government and progressive planning that honor the public trust, protect our common resources, and promote a safe, sustainable, and connected community.

WHO ARE WE?

The City of Anna is a municipal organization that includes the City Council, Staff, Boards and Commissions, and any other entities who act on their behalf.

WHY DO WE SERVE?

We exist to act on behalf of the citizens in a way that enhances the quality of our community.

WHOM DO WE SERVE?

We serve ALL members of the community including current and future citizens, businesses, property owners, and any other individuals or organizations who comprise "the community of Anna".

WHAT IS OUR COMMITMENT?

Our decisions and actions will be consistent with principles of open and fair government and progressive planning.

HOW DO WE HONOR OUR COMMITMENT?

We will honor the public trust and will be open, fair, consistent, and professional in all our dealings.

We will protect the resources that have been entrusted to us, and will be prudent in the expenditure of public funds and the exercise of regulatory powers.

We will promote a safe, sustainable, and connected community consistent with the model to which we aspire.

OUR STRATEGIC VISION

ANNA IS OUR HOMETOWN. In order to protect and promote our community vision, we will implement policies that:

- ★ Promote the development of a full service community
- ★ Encourage small business development
- ★ Foster an environment that encourages multi-generational living
- ★ Exercise responsible stewardship over natural resources, and promote sustainable development
- ★ Promote a strong sense of community pride
- ★ Facilitate access to state-of-the-art technology
- ★ Support the growth of a high quality education system
- ★ Enhance the safety and security of our citizens



ELECTED OFFICIALS

Darren R. Driskell
Mayor

Michael Crist
Place 1, Mayor Pro Tem

John Geren
Place 4

Kevin Anderson
Place 2, Deputy Mayor Pro Tem

Marc Hendricks
Place 5

Keith Green
Place 3

Becky Glover
Place 6

ADMINISTRATIVE OFFICIALS

Philip Sanders
City Manager

Kenneth Jenks
Chief of Police/Deputy City Manager

Maurice Schwanke
Director of Planning and Development

Clayton Fulton
Director of Finance

James Parkman
Director of Public Works

Natha Wilkison
City Secretary

Danny Newton
Fire Chief



Anna Statistics

Date of Incorporation	1913
Date of Home Rule Charter Adoption	May 7, 2005
Form of Government	Council/Manager
Estimated Population January 1, 2011	8,300
Area in Square Miles	15
Planning Area in Square Miles (includes ETJ)	62
Fire Protection	
Number of Full Time Employees	4
Number of Volunteers	30
Number of Calls for Service – entire fire district (2010)	855
Police Protection	
Sworn Police Officers	12
Civilian Employees	1
Calls for Service (2010)	10250
Arrests (2010)	130
Water and Sewer Utility	
Active Residential Accounts	2988
Active Non-Residential Accounts	116
Average Daily Water Consumption (2010)	1,093,365 gallons
Ground Storage	1,000,000 gallons
Elevated Storage	600,000 gallons
Production Capacity	2,200,000 gallons per day
Pump Capacity	3,500 gallons per minute
Waste Water Treatment Capacity	750,000 gallons per day
Building Permits	
Residential Building Permits (2010)	27
Residential Market Value (2011 Certified Tax Roll)	\$283,909,687
Non-residential Building Permits (2010)	8
Non-residential Market Value (2011 Certified Tax Roll)	\$173,672,581
Parkland Acreage	
Acres of Developed Parkland	63
Acres of Undeveloped Parkland	87



Budget Letter

September 6, 2011

Honorable Mayor and Council Members:

In accordance with the City Charter and the laws of the state of Texas governing home rule cities, please accept this letter as my budget transmittal and executive summary of the fiscal year 2012 budget.

According to the recently released 2010 federal census, the City of Anna has grown nearly 600% over the past ten years and was one of the most rapidly growing cities in Collin County. Since 2008, the growth of the national and local economy has slowed significantly. Uncertainty surrounding employment, housing prices, and our national economy continues to affect on our local economy here in Anna.

The most dramatic impact of this economic uncertainty can be observed in the continuing decline in local property values which has contributed to rising home foreclosures. This decline in property values has a direct and significant impact on our ability to fund the programs and infrastructure that we have invested so heavily in over the past decade. Over 60% of our General Fund revenue is derived from property taxes. Since 2008 the value of existing properties have declined an average of over 3% per year. That equates to a loss of over \$43 million in value based on a year to year comparison. Even with \$22 million in new buildings and property added to the tax roll since 2008 (\$8.2 million in 2010), the value of the 2011 tax role is 5.5% lower than the 2008 tax roll, and just under 1% lower than the 2010 certified tax roll.

2008 to 2011 Net Taxable Property Value

	2008	2009	2010	2011
Value of Existing Properties		\$369,504,964	\$359,503,795	\$354,687,914
New Properties Added		\$8,648,746	\$5,616,009	\$8,281,764
Total Taxable Value	\$383,961,925	\$378,153,710	\$365,119,804	\$362,969,678
Decline in Value of Existing Properties over the Previous Year		(\$14,456,961)	(\$18,649,915)	(\$10,431,890)

In spite of these challenges, the city has been able to maintain its commitment to building a safe, sustainable, and connected community. Even with limited resources, the city of Anna continues to make modest improvements. In 2009 the city started the annual Street Improvement Program which funds a major street construction project each year. Last year the City budget included for the first time personnel for the Parks program and full year funding for the Anna Fire Department which became a City department in July of 2010. City officials continue to see steady growth in sales tax revenue which is a reflection of a strong local business climate.



Budget Letter

As Anna continues to grow, the city remains committed to the Hometown ideal outlined in its Strategic Vision. The FY 2012 budget is designed to preserve the quality of existing services. It reflects a continuing commitment to improve the appearance and quality of community facilities, and a continuing investment in developing and maintaining a quality workforce.

GENERAL FUND:

The General Fund is the City's main operating fund, which is used to account for all financial resources except those required to be reported in another fund. The General Fund receives revenues from property taxes, permits, franchise taxes, sales tax, fines, fees for services, interest income, and several other miscellaneous general revenue sources. The General Fund includes the following departments:

- Administration
- City Council
- City Manager
- City Secretary
- City Attorney
- Finance
- Development
- Animal Control
- Fire
- Ambulance
- Police
- Municipal Court
- Parks
- Streets

The major revenue sources and expenditures with their underlying assumptions for the proposed budget are as follows:

Total Revenue - \$3,363,008

General Fund Revenue			
Revenue Source	FY 2011 Budget	FY 2011 Estimate	FY 2012 Proposed
Property Tax	\$2,023,585	\$2,023,585	\$2,030,335
Franchise Tax	\$340,000	\$335,000	\$335,000
Sales Tax	\$425,000	\$500,000	\$460,000
Development Permits and Fees	\$94,300	\$187,400	\$122,500
Fire	\$83,500	\$70,500	\$107,500
Court Fines	\$156,025	\$100,000	\$131,175
Intergovernmental Revenue	\$90,750	\$91,750	\$93,600
All other	\$46,649	\$82,156	\$82,898
TOTAL REVENUE	\$3,259,809	\$3,390,391	\$3,363,008



Budget Letter

The City receives the certified tax roll from Collin County. The certified taxable value for 2011 is \$362,969,678 which is just under 1% less than the 2010 certified taxable value. In spite of the loss of over \$10 million in value to existing properties, this proposed budget can be funded by adopting a tax rate of \$0.650332 cents per \$100 valuation which is identical to the tax rate adopted last year. The effective tax rate which is a calculated rate that would provide the City with about the same amount of revenue it received last year on properties taxed in both years is \$0.669035. By adopting the same tax rate as last year, property taxes due on the average residential homestead will decline by \$20.39. Of the total tax rate, \$0.559367 cents is dedicated to general fund maintenance and operations.

	Total Tax Rate	M&O Rate	I&S Rate	Average Taxable Value of a Residence Homestead	Annual Tax Imposed on the Average Homestead
FY 2011 Adopted Budget	0.650332	0.554225	0.096107	\$115,135.00	\$748.76
FY 2012 Proposed Budget	0.650332	0.559367	0.090965	\$112,000.00	\$728.37
Effective Tax Rate	0.669035	0.578071	0.090964	\$112,000.00	\$749.32
Roll Back Rate	0.706726	0.615762	0.090964	\$112,000.00	\$791.53

With the increase in construction activity we expect to see a modest increase in development fees, and the Fire department expects to receive \$25,000 in grant revenue this coming year. We have reduced the anticipated revenue from the Municipal Court based on historical trends over the past two years.

\$7,500 has been added to the Fire department budget to pay for medical director contract expense. The medical director will allow the Fire department to offer some advanced life support services when responding to medical service calls. \$7,500 in off-setting revenue has been added to the Fire department misc. revenue account to reflect the anticipated fees that will be collected from offering the advanced life support services.

Total Expenditures - \$3,363,008

Total expenditures in each department are expected to be roughly similar to the FY 2011 budget with the following exceptions:



Budget Letter

What's New in the Budget			
Budget Request	Department	Fund	Estimated Cost
Full-year funding for the FY 2011 merit increases and Police Dept. Step increases	All General Fund Departments	General Fund	\$39,493
2% Cost of Living Payment for FY 2012	General Fund Employees	General Fund	\$22,460
3% Increase in Health Insurance	All Employees	General Fund & Utility Fund	\$9000
Document Management Software	Administration	General Fund	\$8,600
Two municipal elections	City Secretary	General Fund	\$10,000
Certification pay for full-time fire fighters	Fire	General Fund	\$3,600
Medical Director of Advanced Life Support (ALS) services	Fire	General Fund	\$7,500
Municipal Judge contract	Municipal Court	General Fund	\$10,000
Replace storm sewer culvert under Interurban Street	Streets	General Fund	\$14,000
Increase in Fuel Costs	PD, Fire	General Fund	\$18,850

Wage Adjustments: The City of Anna has historically tried to adjust employee wages based on changes in the Consumer Price Index for the Dallas/Fort Worth region. Over the last 12 months (May 2010 - May 2011), the CPI rose 3.3 percent, the highest annual rate of increase since September 2008 when prices rose 5.7 percent. The energy index was the largest contributor in the overall annual rise with energy prices increasing 19.7 percent over the year. Annual increases were also recorded for food (3.4 percent).

Given the recent decline in property values, and the continuing uncertainty regarding the national economy, we have tried to avoid adding recurring costs to the budget. The proposed budget includes a one-time payment to each employee equal to 2% of his or her annual salary. This payment would be in lieu of a 2% salary increase and would not necessarily be a recurring cost in the FY 2013 budget.

DEBT SERVICE FUND:

The Debt Service Fund is a special fund established to account for the accumulation and expenditure of resources for payment of principal and interest on tax supported bond debt. Bonded debt includes general obligation bonds, certificates of obligations and combination tax



Budget Letter

and revenue certificates of obligation. The principal sources of revenue are assessed property taxes as established by ordinance, and transfers from the Utility Fund.

Revenues required to pay the City's outstanding debt are transferred to this fund and all monies are restricted to debt payments only. The revenue generated from the interest and sinking (I&S) portion of the tax rate (0.090965 cents per \$100 valuation) is used to partially fund our debt service obligations. In addition, a transfer of \$221,079 from our Utility Fund will pay the principle and interest on the debt instruments that have funded infrastructure and capital equipment in the utility fund.

In order to further reduce the debt service tax rate, this fund is being subsidized with unspent revenue from the 2005 Certificates of Obligation bond issue. The payment this year is \$136,750 as recommended in our debt management strategy prepared by the city's financial advisor First Southwest and presented to the City Council in April of this year. Due to declining property values, the subsidy payment was increased from last year's payment of \$115,325 in order to increase the maintenance and operations tax rate which funds the general fund. This slightly higher subsidy to the debt service fund is the primary reason that property tax revenue in the general fund is higher than last year.

The subsidy to the debt service fund from the 2005 CO bond issue will continue through FY 2014. In 2014, the City will need to initiate a series of planned refundings of existing debt to stabilize the debt service portion of the City's tax rate consistent with our debt management strategy.

Expenditures - \$688,001

The expenditures are for the required debt payments which include 4 vehicle loans (including the new fire engine purchased earlier this year) and 5 bond issues.

CAPTIAL PROJECTS FUND:

Expenses - \$3,521,750

Slayter Creek Park, Phase II - \$1,000,000. This project will be funded by a grant from the Texas Department of Parks and Wildlife and a \$500,000 contribution from the Anna Community Development Corporation.

Slayter Creek Trail Extension - \$325,000. This project is expected to be funded by a grant from the Collin County Open Space Grant Program.

Highway 5 Waterline Extension - \$381,000. This project will be funded by the 2010 Texas Community Development Block Grant Program.

FM 455 Utility Relocation Project - \$1,600,000. This project will be funded by the 2007 Collin County Bond Program, and reimbursements from the Texas Department of Transportation.



Budget Letter

Active Shooter Response Program - \$79,000. This program will be funded by a State of Texas Justice Assistance Grant.

In addition, \$136,750 from the 2005 CO issue is being transferred to the Debt Service fund to help defease those bonds. All unspent revenue from the 2005 CO bond will be used to reduce the overall debt service obligation consistent with the city's debt management strategy.

UTILITY FUND:

The Utility Fund in an enterprise fund that accounts for the water, sewer and refuse services that are provided to the City's residents. All activities to maintain these services are accounted for in this fund, including but not limited to; operations, maintenance, billing and collections, administration, financing, and related debt service. The Utility Fund includes the following departments:

- Water
- Sewer
- Utility Billing

The Utility Fund's principle source of revenues are charges to customers for water consumption, wastewater collection, refuse collection, and fees related to providing consumers with water and wastewater services.

The major revenue sources and expenditures with their underlying assumptions for the proposed budget are as follows:

Total Revenues – \$4,087,200

Utility Fund Revenue			
Revenue Source	FY 2011 Budget	FY 2011 Estimate	FY 2012 Proposed
Water Fees	\$2,189,492.00	\$2,290,000	\$2,233,000
Water Grant	\$350,000.00	\$0	\$0
Sewer Fees	\$1,207,410.00	\$1,277,700	\$1,274,200
Trash Collection Fees	\$580,000.00	\$580,000	\$580,000
TOTAL REVENUE	\$4,326,902.00	\$4,147,700.00	\$4,087,200.00

We are estimating that the combined water and sewer revenue will be about \$60,000 less in FY 2012 than was we estimate for the current fiscal year. The summer of 2011 has been unusually hot and dry which usually results in higher water consumption. A decline in the average water consumption in 2012 could be partially off-set by an increasing number of utility customers.

In October 2010, the base rate for each water and sewer account was increased by \$4 per month. With the exception of the production fee that will be charged by the North Texas Groundwater



Budget Letter

Conservation District starting in January of 2012, we are not recommending any increases to the water and sewer rates this year.

The North Texas Groundwater Conservation District was established by the Texas Legislature during the 2009 legislative session. The District, which covers Collin, Denton, and Cook Counties, has been charged with regulating the production of groundwater in the three-county area with the goal of conserving groundwater for the future. The operations of the District will be primarily paid for by the public (including cities) and large commercial groundwater producers. The District may not charge more than \$0.30 per 1,000 gallons of water pumped from the ground by each producer.

The District has indicated that they will most likely adopt a fee between \$0.10 and \$0.15 per 1,000 gallons of water. This fee will be passed through to each of the City's water customers and will be reflected on the monthly bill starting in January. This will increase the average residential water bill \$0.70 to \$1.00 per month. Once the District adopts their 2012 production fee, we will recommend that the City Council amend the water rates to include the NTGCD production fee.

Total Expenditures - \$4,079,561

Total expenditures in each department are expected to be roughly similar to the FY 2011 budget with the following exceptions:

What's New in the Budget			
Budget Request	Department	Fund	Estimated Cost
Full-year funding for the FY 2011 merit increases	All Utility Fund Departments	Utility Fund	\$7,207
2% Cost of Living Payment	Utility Fund Employees	Utility Fund	\$9,822
3% Increase in Health Insurance	All Employees	General Fund & Utility Fund	\$9000
New Maintenance Worker position	Public Works	Utility Fund	\$37,000
Increase in Fuel Costs	Public Works	Utility Fund	\$10,000
New one-ton pick-up truck	Public Works	Utility Fund	\$30,000
Replace sewer camera	Public Works	Utility Fund	\$5,000
In-person credit/debit card payments	Utility Billing	Utility Fund	\$6000

Wage Adjustments: All Utility Fund employees will receive a one-time payment equal to 2% of his or her annual salary. This payment will be in lieu of a 2% salary increase and will not necessarily be a recurring cost in the FY 2013 budget.



Budget Letter

Utility Fund Debt: Much of our current utility fund debt is owned by the Greater Texoma Utility Authority (GTUA). GTUA issued debt on behalf of the City of Anna to the Texas Water Development Board at a reduced interest rate. For these debt instruments, the City makes bond payments directly to GTUA. In addition to the Debt payments, the City is required to transfer money from our current utility fund cash reserves, to a reserve account held in trust by GTUA to guarantee payment of the City's bonds owned by GTUA. The FY 2012 reserve transfer payment is \$92,259. The reserve payment is not included in the budget since it is a transfer from one reserve account to another. After FY 2012, the city will owe \$165,824 in reserve payments to GTUA. The GTUA reserve fund requirements will be met in FY 2014.

The City's total utility debt service obligations increase gradually until FY 2015 at which time they will increase dramatically unless the City initiates a series of refundings to restructure our existing debt. These restructurings are described in the debt management strategy prepared by First Southwest, the City's financial advisor and presented to the City Council in April of this year. In order to ensure that our utility rates will continue to support our operating costs and debt obligations, Staff will ask our rate consultant to update the 2008 rate study which established the baseline for our current rate structure.

This budget does not include utility system depreciation costs which ideally we would fund on an annual basis to pay for system replacement. Our annual audit will as a matter of governmental accounting rules point out that we did not fund the annual depreciation expense.

TRUST FUNDS:

The City has established a number of Trust Funds the uses of which are restricted to certain pre-determined expense categories. The following is a description of the expenditures that will be budgeted to the various Trust Funds.

What's New in the Budget			
Budget Request	Department	Fund	Estimated Cost
FD protective gear	Fire	Fire Trust Fund	\$22,500
Three new computers	Fire	Fire Trust Fund	\$2,500
Portable computer and printer for Municipal Court	Municipal Court	Court Tech. Fund	\$3000
Police overtime for court security	Municipal Court	Court Security Fund	\$3000
Improve parking area and signage at Geer Park	Parks	Eastside Park Trust Fund	\$28,700
Equipment for Slayter Creek Park concession building	Parks	Parks Trust Fund	\$10,000



Budget Letter

Park Trust Fund:

The Park Trust Fund currently has a balance of \$25,418.69 and is funded by a \$750 per lot fee charged with each single family building permit. Funds may be used to purchase equipment to support the construction, maintenance, and operations of the City's park system.

Eastside Park Trust Fund:

The Eastside Park Trust Fund currently has a balance of \$28,700. The source of these funds was a donation received a number of years ago where the donor stipulated that the funds be used to make improvements to what is now know as Geer Park.

Fire Trust Fund:

The Fire Trust Fund currently has a balance of \$34,258.78 and is funded primarily through a \$100 per lot fee charged with each single family building permit issued in several of the City's older subdivisions. We do not expect to see any appreciable gains in this fund unless the fee is more broadly applied to other subdivisions in the City. Funds may be used to purchase building improvements, vehicles, and equipment for the City's fire department.

Municipal Court Technology Fund:

The Municipal Court Technology Fund currently has a balance of \$399.20 and is funded by a fee added to each court fine. We expect the fund to earn about \$3000 this year. Funds may be used to purchase technology and equipment such as computers, software, and accessories that support the operations of the municipal court.

Municipal Court Building Security Fund:

The Municipal Court Building Security Fund currently has a balance of \$7,153.05 and is funded by a fee added to each court fine. Funds may be used to pay for expenses that enhance the security of the municipal court.



Budget Letter

CLOSING

In order for the staff to present a balanced and responsible budget, several requests from department directors were reduced or eliminated. That does not mean these requests are not important, rather it means there are not sufficient funds to do all the things we would like to accomplish for our citizens in the upcoming fiscal year.

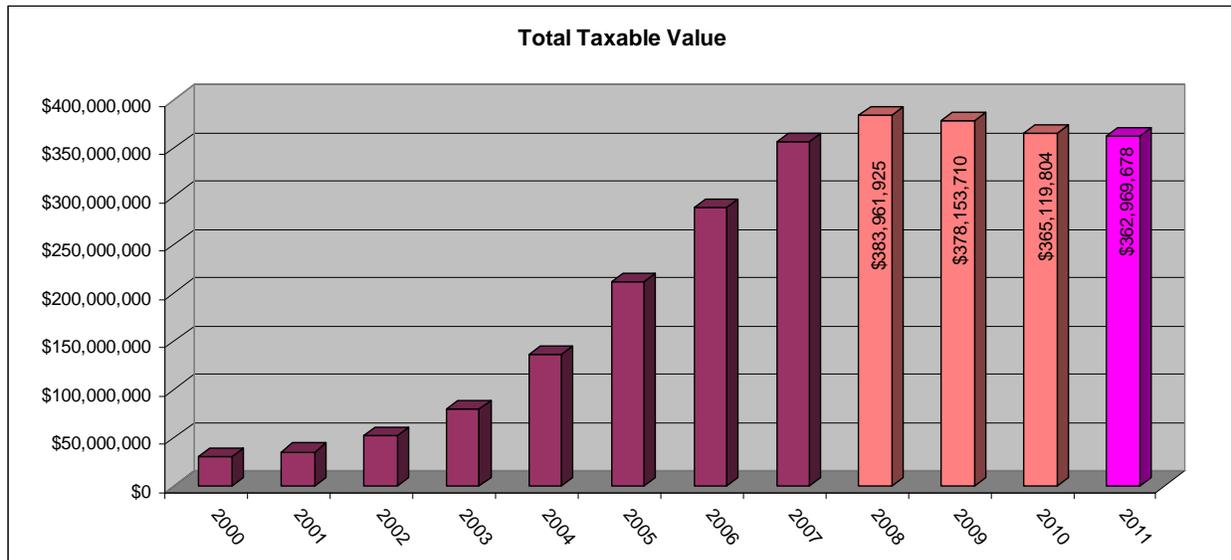
While budgets are always a challenge, we have worked diligently to bring a budget that is both balanced and sufficient to meet the needs of the coming fiscal year. The staff of the Finance department has put tremendous effort into the development of this document, and I would like to thank them and each department director for their hard work during this process. On behalf of myself and the staff, I also want to express my appreciation to the City Council for your diligent efforts throughout the year in providing guidance, direction and support for our efforts to serve the citizens of Anna.

Respectfully Submitted,

Philip Sanders
City Manager



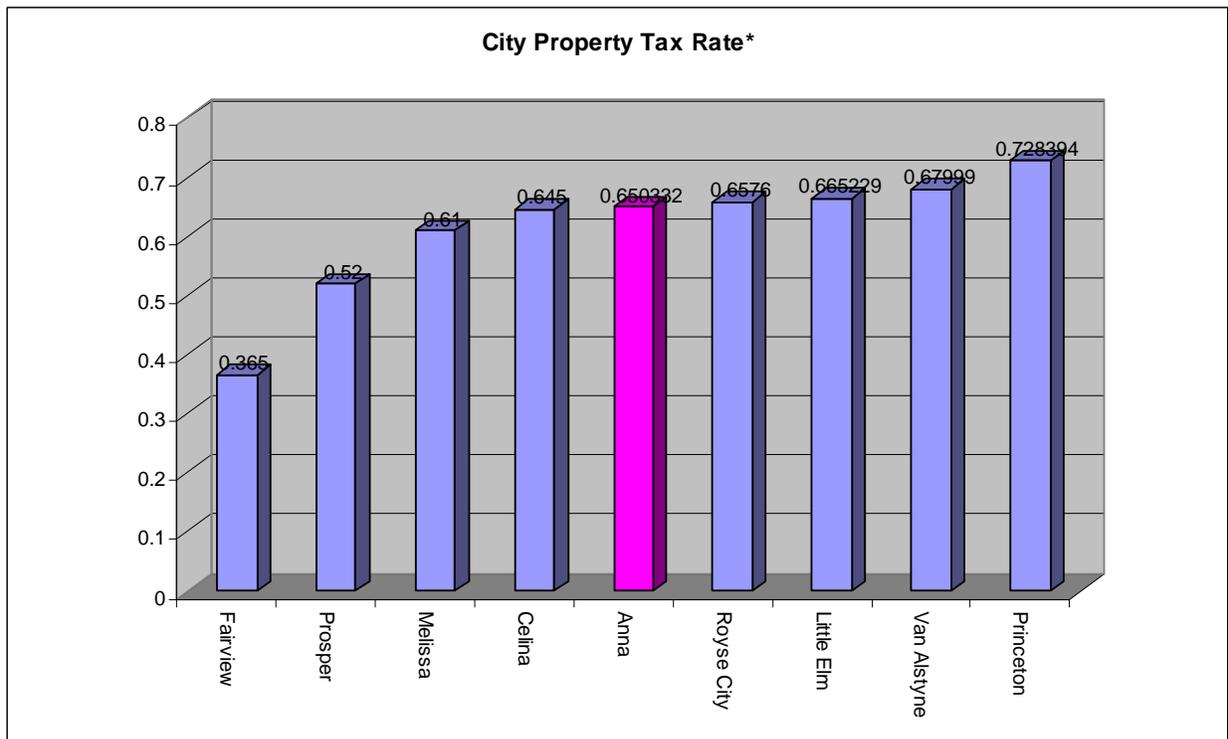
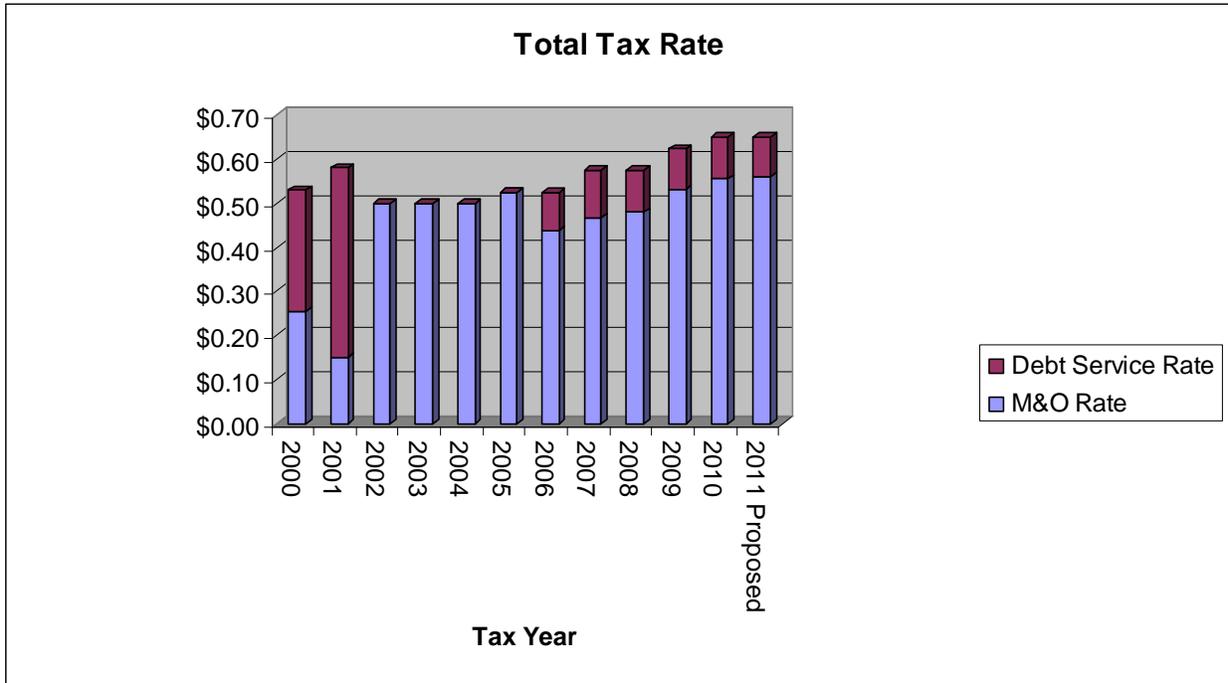
Analysis of Property Tax Valuations and Tax Rates



Tax Year	Taxable Value	Total Tax Rate	M&O Rate	Debt Service Rate	Total Property Tax Revenue
2000	\$29,991,809	0.529900	0.2563	0.2735	\$150,809
2001	\$35,320,292	0.579900	0.1511	0.4288	\$182,838
2002	\$52,462,163	0.499700	0.4997	0	\$288,103
2003	\$79,351,888	0.499700	0.4997	0	\$407,430
2004	\$136,234,607	0.499700	0.4997	0	\$693,504
2005	\$211,508,957	0.525000	0.525	0	\$1,148,140
2006	\$288,590,455	0.525000	0.4386	0.0863	\$1,541,817
2007	\$356,238,071	0.575000	0.4667	0.1082	\$2,015,950
2008	\$383,961,925	0.575000	0.4794	0.0955	\$2,207,626
2009	\$378,153,710	0.622733	0.529939	0.0928	\$2,354,888
2010	\$365,119,804	0.650332	0.554225	0.096107	\$2,374,491
2011 Proposed	\$362,969,678	0.650332	0.559367	0.090965	\$2,360,508



Analysis of Property Tax Valuations and Tax Rates



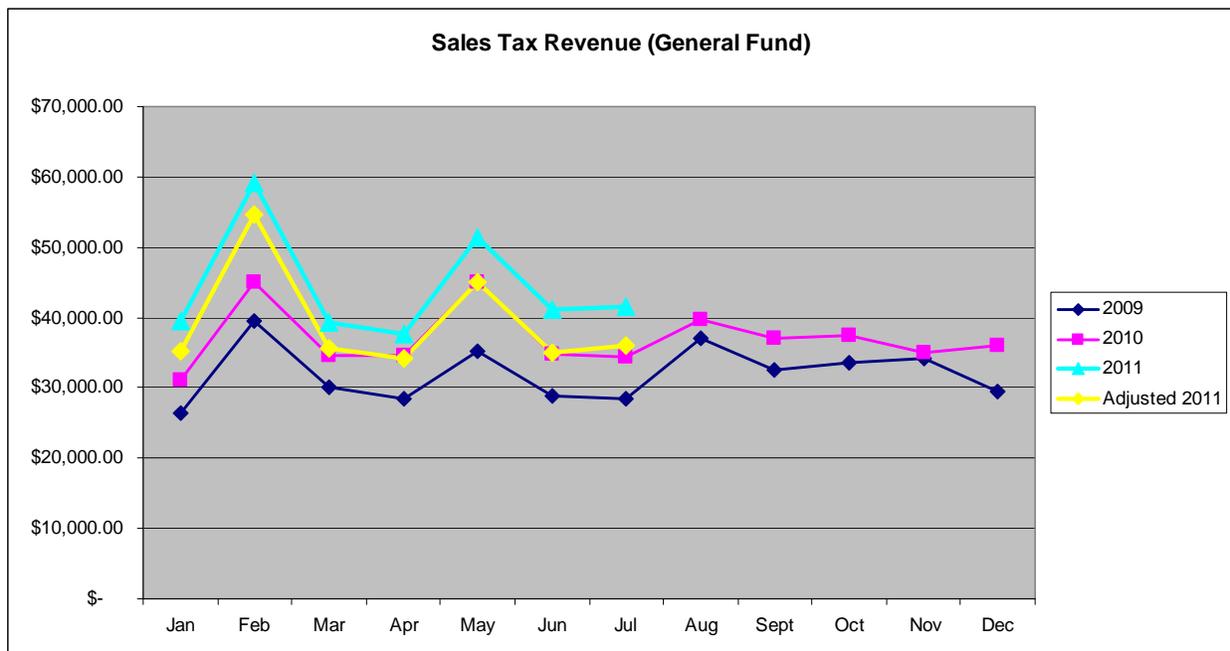
*FY 2011 adopted Tax Rate



Analysis of Sales Tax Revenue

General Fund Sales Tax Revenue

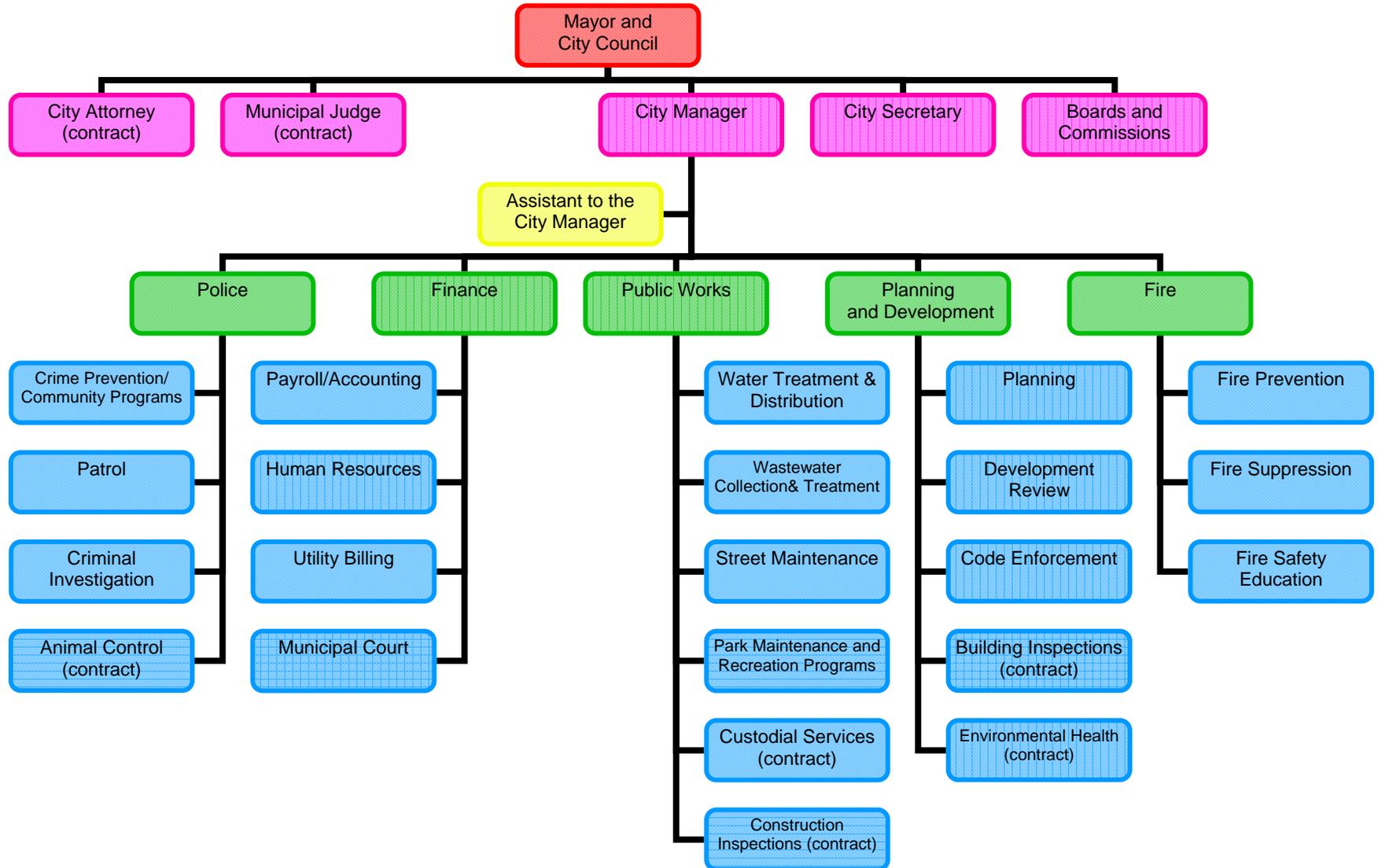
Fiscal Year	Sales Tax Revenue	% Change
1996	\$ 29,149	15.89%
1997	\$ 32,332	10.92%
1998	\$ 41,271	27.65%
1999	\$ 42,743	3.57%
2000	\$ 37,586	-12.06%
2001	\$ 43,827	16.6%
2002	\$ 61,160	39.55%
2003	\$ 79,132	29.38%
2004	\$ 115,843	46.39%
2005	\$ 155,399	34.15%
2006	\$ 225,886	45.36%
2007	\$ 293,934	30.12%
2008	\$ 336,730	14.56%
2009	\$ 384,642	14.23%
2010	\$ 433,375	12.67%



* "Adjusted 2011" equals General Fund Sales Tax less Bloomfield Properties Economic Development Grant



City of Anna Organization





General Fund

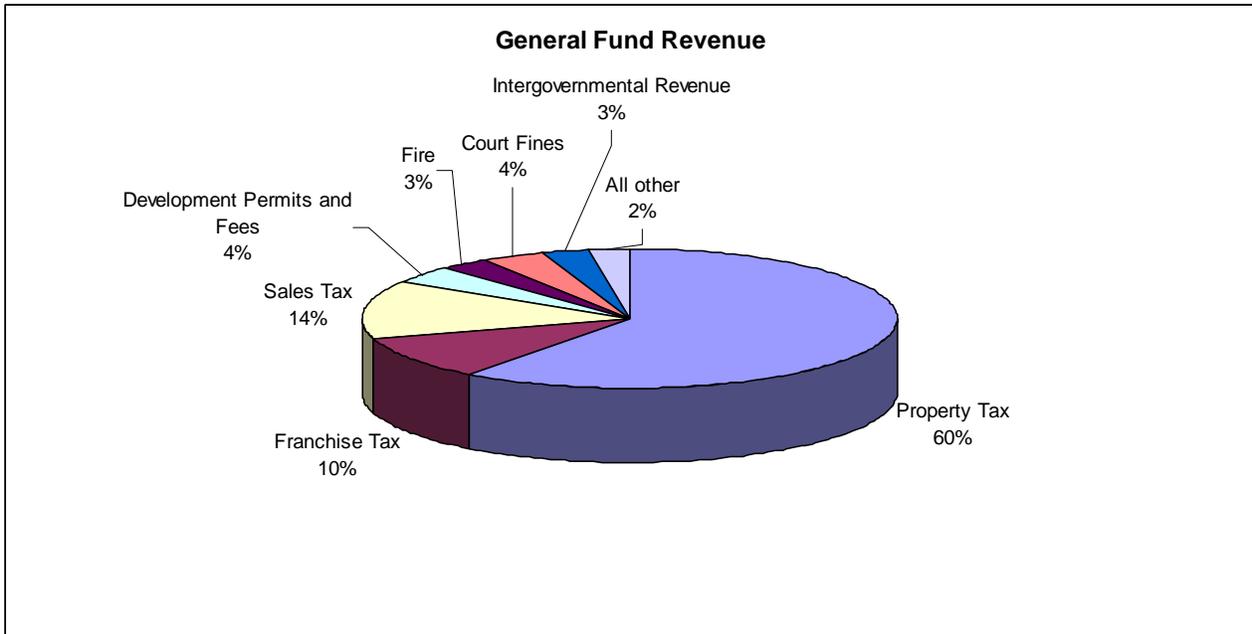
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General Fund Revenue Summary

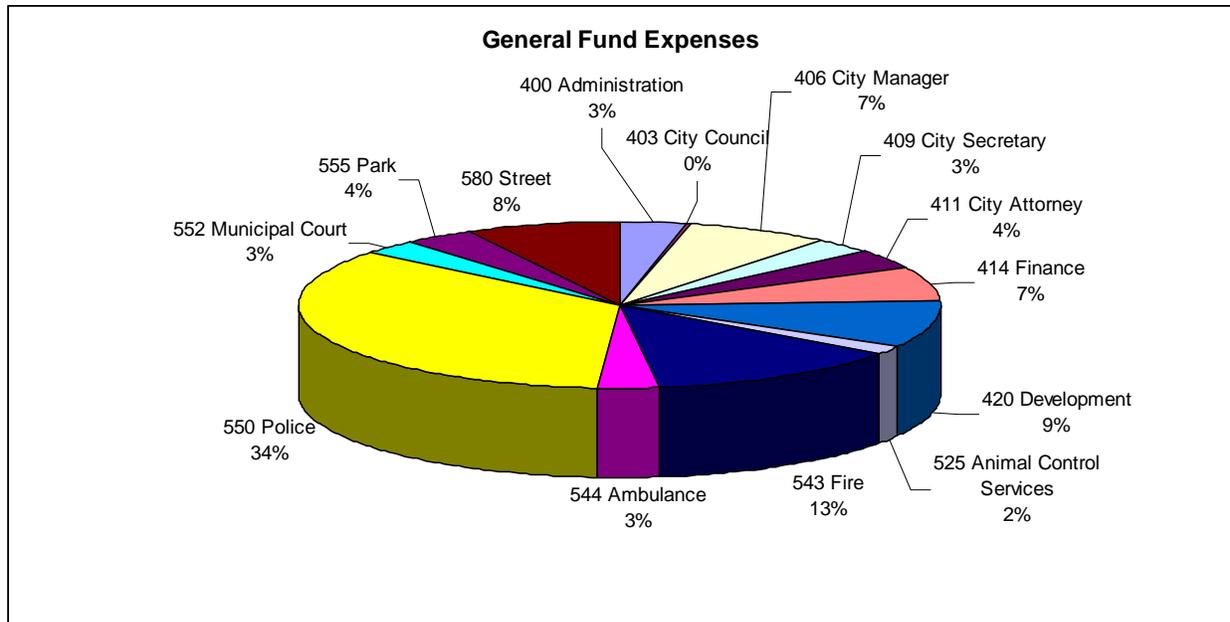
General Fund Revenue			
Revenue Source	FY 2011 Budget	FY 2011 Estimate	FY 2012 Proposed
Property Tax	\$2,023,585	\$2,023,585	\$2,030,335
Franchise Tax	\$340,000	\$335,000	\$335,000
Sales Tax	\$425,000	\$500,000	\$460,000
Development Permits and Fees	\$94,300	\$187,400	\$122,500
Fire	\$83,500	\$70,500	\$107,500
Court Fines	\$156,025	\$100,000	\$131,175
Intergovernmental Revenue	\$90,750	\$91,750	\$93,600
All other	\$46,649	\$82,156	\$82,898
TOTAL REVENUE	\$3,259,809	\$3,390,391	\$3,363,008





General Fund Expenditure Summary

10 General Fund EXPENDITURES	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
400 Administration	\$104,858	\$102,610	\$137,445	\$107,714	4.97%
403 City Council	\$21,239	\$20,250	\$19,520	\$15,710	-22.42%
406 City Manager	\$221,803	\$231,301	\$228,054	\$239,142	3.39%
409 City Secretary	\$95,739	\$92,322	\$96,843	\$103,610	12.23%
411 City Attorney	\$138,791	\$120,000	\$125,750	\$120,000	0.00%
414 Finance	\$223,849	\$239,107	\$237,030	\$225,173	-5.83%
420 Development	\$266,203	\$295,933	\$320,736	\$310,915	5.06%
525 Animal Control Services	\$52,458	\$52,458	\$52,000	\$51,338	-2.14%
543 Fire	\$305,270	\$403,160	\$423,953	\$442,244	9.69%
544 Ambulance	\$102,793	\$105,877	\$102,793	\$102,793	-2.91%
550 Police	\$1,059,019	\$1,125,446	\$1,101,025	\$1,170,583	4.01%
552 Municipal Court	\$78,746	\$77,557	\$79,290	\$86,168	11.10%
555 Park	\$81,756	\$134,383	\$109,850	\$128,118	-4.66%
580 Street	\$203,484	\$259,400	\$254,200	\$259,500	0.04%
TOTAL 10 General Fund EXPENDITURES	\$2,956,008	\$3,259,804	\$3,288,489	\$3,363,008	3.17%





Administration

400 Administration	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5100 Property Tax - Current	\$1,966,323	\$1,968,285	\$1,968,285	\$1,973,300	0.25%
5102 Property Tax Revenue - Delinquent	\$43,924	\$40,300	\$40,300	\$41,535	3.06%
5103 Property Tax Penalty & Interest	\$17,512	\$15,000	\$15,000	\$15,500	3.33%
5106 Intergovernmental Revenue	\$36,000	\$36,750	\$36,750	\$37,600	2.31%
5206 Franchise Tax	\$353,858	\$340,000	\$335,000	\$335,000	-1.47%
5224 Mixed Beverage Tax	\$3,575	\$3,700	\$3,000	\$3,500	-5.41%
5225 Sales Tax Revenue - General	\$433,376	\$425,000	\$500,000	\$460,000	8.24%
5350 Rental	\$0	\$0	\$15,850	\$18,468	Infinity
5400 Discounts Earned	\$0	\$0	\$0	\$0	NaN
5491 Gain on sales of Assets	\$0	\$0	\$0	\$0	NaN
5499 Miscellaneous Revenue	\$31,468	\$15,000	\$15,000	\$15,000	0.00%
5500 Grant Revenue	\$0	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$10,900	\$5,400	\$20,000	\$20,000	270.37%
5711 Returned Checks Re-Deposited	\$0	\$0	\$0	\$0	NaN
TOTAL Revenue	\$2,896,936	\$2,849,435	\$2,949,185	\$2,919,903	2.47%
Supplies					
6208 Office Supplies	\$6,719	\$6,750	\$6,000	\$6,000	-11.11%
6209 Other Supplies - Misc.	\$2,038	\$3,000	\$2,000	\$2,500	-16.67%
6212 Postage	\$662	\$1,000	\$800	\$1,000	0.00%
TOTAL Supplies	\$9,419	\$10,750	\$8,800	\$9,500	-11.63%
Maintenance					
6302 Maint. & Repair - Equipment	\$360	\$600	\$600	\$600	0.00%
6303 Maint. & Repair - Buildings	\$2,206	\$4,000	\$4,000	\$4,000	0.00%
TOTAL Maintenance	\$2,566	\$4,600	\$4,600	\$4,600	0.00%
Services					
6700 Economic Development Grant Expense	\$0	\$0	\$43,000	\$5,000	Infinity
6703 Contract Services	\$29,006	\$14,865	\$11,407	\$13,250	-10.86%
6708 IT Support Services	\$12,360	\$21,560	\$19,200	\$23,732	10.07%
6712 Rental Expense	\$4,532	\$5,310	\$4,900	\$5,120	-3.58%
6715 Appraisal District Fees	\$18,029	\$18,325	\$18,604	\$17,905	-2.29%
6722 Insurance - Property & Liability	\$15,384	\$11,000	\$11,134	\$11,200	1.82%
6780 Electricity	\$5,556	\$4,950	\$5,100	\$5,000	1.01%
6781 Gas - Natural/Propane	\$905	\$1,000	\$900	\$900	-10.00%
6783 Telephones - Pagers	\$2,463	\$3,250	\$2,800	\$2,800	-13.85%
6799 Other Services - Misc.	\$3,465	\$6,000	\$6,000	\$7,707	28.45%
TOTAL Services	\$91,700	\$86,260	\$123,045	\$92,614	7.37%
Capital					
6911 Machinery & Equipment	\$1,174	\$1,000	\$1,000	\$1,000	0.00%
TOTAL Capital	\$1,174	\$1,000	\$1,000	\$1,000	0.00%
TOTAL 400 Administration	\$104,859	\$102,610	\$137,445	\$107,714	4.97%



City Council

403 City Council	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Supplies					
6206 Council Meeting Supplies	\$1,196	\$1,200	\$1,200	\$1,200	0.00%
TOTAL Supplies	\$1,196	\$1,200	\$1,200	\$1,200	0.00%
Services					
6703 Contract Services	\$7,224	\$7,200	\$7,200	\$7,200	0.00%
6711 Travel Expense	\$1,687	\$2,250	\$1,000	\$1,660	-26.22%
6721 Education & Training	\$2,810	\$1,500	\$750	\$1,000	-33.33%
6761 Dues, Publications, Permits & Licenses	\$3,054	\$2,500	\$3,700	\$2,350	-6.00%
6783 Telephones - Pagers	\$2,267	\$1,500	\$1,500	\$1,300	-13.33%
6799 Other Services - Misc.	\$3,000	\$3,000	\$3,000	\$1,000	-66.67%
TOTAL Services	\$20,042	\$17,950	\$17,150	\$14,510	-19.16%
Capital					
6911 Machinery & Equipment	\$0	\$1,100	\$1,100	\$0	-100.00%
TOTAL Capital	\$0	\$1,100	\$1,100	\$0	-100.00%
TOTAL 403 City Council	\$21,238	\$20,250	\$19,450	\$15,710	-22.42%



City Manager

406 City Manager	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Payroll					
6101 Salaries	\$170,362	\$174,079	\$172,300	\$177,507	1.97%
6102 Salaries - Overtime	\$19	\$0	\$20	\$0	NaN
6114 Payroll Taxes-City Part FICA	\$12,125	\$13,335	\$12,757	\$13,598	1.98%
6121 Health Insurance	\$13,783	\$14,329	\$14,277	\$20,850	45.51%
6125 TMRS Retirement	\$18,903	\$20,866	\$20,200	\$19,397	-7.04%
6126 Unemployment	\$472	\$473	\$180	\$313	-33.93%
6127 Workers Compensation	\$560	\$419	\$360	\$428	2.05%
6129 Miscellaneous Payroll	\$250	\$250	\$250	\$250	0.00%
TOTAL Payroll	\$216,474	\$223,751	\$220,344	\$232,342	3.84%
Services					
6711 Travel Expense	\$1,080	\$2,250	\$2,250	\$2,000	-11.11%
6721 Education & Training	\$1,251	\$1,500	\$1,000	\$1,500	0.00%
6761 Dues, Publications, Permits & Licenses	\$266	\$1,500	\$1,500	\$1,500	0.00%
6783 Telephones - Pagers	\$1,526	\$1,200	\$2,160	\$1,200	0.00%
TOTAL Services	\$4,123	\$6,450	\$6,910	\$6,200	-3.88%
Capital					
6911 Machinery & Equipment	\$1,205	\$1,100	\$800	\$600	-45.45%
TOTAL Capital	\$1,205	\$1,100	\$800	\$600	-45.45%
TOTAL 406 City Manager	\$221,802	\$231,301	\$228,054	\$239,142	3.39%



City Secretary

409 City Secretary	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Payroll					
6101 Salaries	\$65,499	\$65,769	\$66,500	\$68,354	3.93%
6114 Payroll Taxes-City Part FICA	\$5,018	\$5,039	\$4,550	\$5,237	3.92%
6121 Health Insurance	\$5,516	\$5,732	\$5,711	\$5,940	3.63%
6125 TMRS Retirement	\$7,265	\$7,885	\$7,800	\$7,470	-5.27%
6126 Unemployment	\$189	\$189	\$72	\$125	-33.86%
6127 Workers Compensation	\$178	\$158	\$125	\$165	4.22%
6129 Miscellaneous Payroll	\$100	\$100	\$100	\$100	0.00%
TOTAL Payroll	\$83,765	\$84,872	\$84,858	\$87,390	2.97%
Services					
6711 Travel Expense	\$133	\$500	\$400	\$400	-20.00%
6716 Election Expenses	\$4,390	\$0	\$0	\$10,000	
6721 Education & Training	\$330	\$500	\$500	\$500	0.00%
6731 Public Notices - Advertising	\$4,418	\$4,000	\$9,000	\$4,000	0.00%
6761 Dues, Publications, Permits & Licenses	\$388	\$350	\$465	\$370	5.71%
6783 Telephones - Pagers	\$1,047	\$1,100	\$1,200	\$600	-45.45%
6799 Other services - Misc.	\$0	\$500	\$350	\$350	-30.00%
TOTAL Services	\$10,706	\$6,950	\$11,915	\$16,220	133.38%
Capital					
6911 Machinery & Equipment	\$1,266	\$500	\$70	\$0	-100.00%
TOTAL Capital	\$1,266	\$500	\$70	\$0	-100.00%
TOTAL 409 City Secretary	\$95,737	\$92,322	\$96,843	\$103,610	12.23%



City Attorney

	FY 2010	FY 2011		FY 2012	
411 City Attorney	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Services					
6753 Legal Expense	\$138,791	\$120,000	\$125,750	\$120,000	0.00%
TOTAL Services	\$138,791	\$120,000	\$125,750	\$120,000	0.00%
TOTAL 411 City Attorney	\$138,791	\$120,000	\$125,750	\$120,000	0.00%



Finance

414 Finance	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Payroll					
6101 Salaries	\$159,373	\$161,513	\$162,000	\$153,524	-4.95%
6102 Salaries - Overtime	\$3,037	\$3,000	\$3,000	\$3,000	0.00%
6114 Payroll Taxes-City Part FICA	\$12,215	\$12,608	\$12,600	\$11,997	-4.85%
6121 Health Insurance	\$11,988	\$17,195	\$12,400	\$17,820	3.63%
6125 TMRS Retirement	\$18,113	\$19,728	\$19,200	\$17,113	-13.26%
6126 Unemployment	\$567	\$567	\$286	\$375	-33.86%
6127 Workers Compensation	\$445	\$396	\$360	\$377	-4.74%
6129 Miscellaneous Payroll	\$300	\$300	\$300	\$300	0.00%
TOTAL Payroll	\$206,038	\$215,307	\$210,146	\$204,506	-5.02%
Services					
6711 Travel Expense	\$570	\$1,000	\$7,600	\$2,500	150.00%
6721 Education & Training	\$2,000	\$4,000	\$4,130	\$4,000	0.00%
6754 Accounting Expenses	\$3,000	\$4,200	\$3,500	\$4,200	0.00%
6755 Audit Expense	\$9,500	\$10,750	\$7,500	\$7,500	-30.23%
6761 Dues, Publications, Permits & Licenses	\$407	\$1,100	\$1,844	\$867	-21.18%
6783 Telephones - Pagers	\$1,170	\$1,250	\$1,010	\$600	-52.00%
6799 Other Services - Misc.	\$0	\$500	\$500	\$500	0.00%
TOTAL Services	\$16,647	\$22,800	\$26,084	\$20,167	-11.55%
Capital					
6911 Machinery & Equipment	\$1,164	\$1,000	\$800	\$500	-50.00%
TOTAL Capital	\$1,164	\$1,000	\$800	\$500	-50.00%
TOTAL 414 Finance	\$223,849	\$239,107	\$237,030	\$225,173	-5.83%



Development

420 Development	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5311 Permits Other/Misc	\$9,916	\$9,000	\$9,000	\$18,000	100.00%
5313 Building Permits	\$69,409	\$50,000	\$150,000	\$81,000	62.00%
5314 Zoning Fees	\$8,045	\$3,500	\$3,500	\$4,000	14.29%
5315 Subdivision Plat Fees	\$3,630	\$3,700	\$2,500	\$4,000	8.11%
5316 Contractor Registration	\$2,650	\$3,000	\$3,000	\$3,000	0.00%
5317 Residential Certificate of Occupancy	\$24,100	\$24,000	\$19,000	\$12,000	-50.00%
5327 Irrigation Permit Fees	\$75	\$500	\$300	\$300	-40.00%
5499 Miscellaneous Revenue	\$402	\$600	\$100	\$200	-66.67%
TOTAL Revenue	\$118,227	\$94,300	\$187,400	\$122,500	29.90%
Payroll					
6101 Salaries	\$143,304	\$159,883	\$160,350	\$164,874	3.12%
6102 Salaries - Overtime	\$2,230	\$3,000	\$3,000	\$3,000	0.00%
6114 Payroll Taxes-City Part FICA	\$10,665	\$12,484	\$12,100	\$12,865	3.05%
6121 Health Insurance	\$12,865	\$17,195	\$17,132	\$17,820	3.63%
6125 TMRS Retirement	\$15,665	\$19,533	\$19,000	\$18,351	-6.05%
6126 Unemployment	\$642	\$567	\$220	\$375	-33.86%
6127 Workers Compensation	\$586	\$511	\$550	\$522	2.18%
6129 Miscellaneous Payroll	\$300	\$300	\$300	\$300	0.00%
TOTAL Payroll	\$186,257	\$213,473	\$212,652	\$218,108	2.17%
Supplies					
6208 Office Supplies	\$3,985	\$3,000	\$3,000	\$3,000	0.00%
6209 Other Supplies - Misc.	\$1,474	\$750	\$750	\$750	0.00%
6210 Clothing Supplies	\$0	\$150	\$150	\$150	0.00%
6212 Postage	\$681	\$1,100	\$1,100	\$1,100	0.00%
6216 Vehicle Supplies - Fuel	\$368	\$1,500	\$750	\$1,000	-33.33%
6217 Vehicle Supplies - Other	\$55	\$250	\$250	\$250	0.00%
TOTAL Supplies	\$6,563	\$6,750	\$6,000	\$6,250	-7.41%
Maintenance					
6301 Maint. & Repair - Vehicles	\$78	\$250	\$2,700	\$2,015	706.00%
6302 Maint. & Repair - Equipment	\$467	\$500	\$500	\$800	60.00%
6303 Maint. & Repair - Buildings	\$5,107	\$4,000	\$4,000	\$1,500	-62.50%
TOTAL Maintenance	\$5,652	\$4,750	\$7,200	\$4,315	-9.16%
Services					
6702 Environmental Services	\$6,480	\$6,600	\$6,600	\$6,600	0.00%
6703 Contract Services	\$43,423	\$45,515	\$70,000	\$59,806	31.40%
6711 Travel Expense	\$1,149	\$1,000	\$1,000	\$1,000	0.00%
6712 Rental Expense	\$908	\$1,585	\$1,516	\$1,520	-4.10%
6721 Education & Training	\$393	\$1,200	\$600	\$600	-50.00%
6722 Insurance - Property & Liability	\$1,277	\$1,200	\$1,160	\$1,200	0.00%
6731 Public Notices - Advertising	\$1,672	\$2,000	\$2,500	\$2,000	0.00%
6756 Engineering	\$500	\$1,000	\$1,300	\$1,000	0.00%
6761 Dues, Publications, Permits & Licenses	\$1,514	\$1,800	\$1,678	\$1,216	-32.44%



Development

6780 Electricity	\$2,449	\$3,000	\$2,160	\$2,000	-33.33%
6781 Gas - Natural/Propane	\$397	\$500	\$500	\$500	0.00%
6783 Telephones - Pagers	\$4,530	\$4,560	\$5,220	\$4,300	-5.70%
6786 Returned Check Expense	\$0	\$0	\$0	\$0	NaN
6799 Other Services - Misc.	\$758	\$500	\$150	\$500	0.00%
TOTAL Services	\$65,450	\$70,460	\$94,384	\$82,242	16.72%
Capital					
6911 Machinery & Equipment	\$2,283	\$500	\$500	\$0	-100.00%
6931 Land & Improvements	\$0	\$0	\$0	\$0	NaN
TOTAL Capital	\$2,283	\$500	\$500	\$0	-100.00%
TOTAL 420 Development	\$266,205	\$295,933	\$320,736	\$310,915	5.06%



Animal Control

	FY 2010	FY 2011		FY 2012	
525 Animal Control Services	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Services					
6707 Animal Control Services	\$52,458	\$52,458	\$52,000	\$51,338	-2.14%
TOTAL Services	\$52,458	\$52,458	\$52,000	\$51,338	-2.14%
TOTAL 525 Animal Control Services	\$52,458	\$52,458	\$52,000	\$51,338	-2.14%



Fire

543 Fire	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5350 Rental	(\$2,964)	\$13,000	\$12,000	\$12,000	-7.69%
5499 Miscellaneous Revenue	\$0	\$70,500	\$58,500	\$70,500	0.00%
5500 Grant Revenue	\$0	\$0	\$0	\$25,000	Infinity
5530 Interest Revenue	\$0	\$0	\$0	\$0	NaN
5850 Other Finance Source-Cap Lease	\$0	\$0	\$0	\$0	NaN
TOTAL Revenue	(\$2,964)	\$83,500	\$70,500	\$107,500	28.74%
Payroll					
6101 Salaries	\$33,583	\$194,895	\$197,000	\$201,446	3.36%
6102 Salaries - Overtime	\$1,453	\$2,500	\$0	\$2,500	0.00%
6114 Payroll Taxes-City Part FICA	\$2,680	\$14,867	\$15,500	\$15,357	3.30%
6121 Health Insurance	\$4,176	\$22,926	\$22,367	\$23,760	3.64%
6125 TMRS Retirement	\$3,248	\$23,263	\$22,100	\$21,905	-5.84%
6126 Unemployment	\$691	\$756	\$600	\$500	-33.86%
6127 Workers Compensation	\$0	\$3,538	\$3,500	\$3,655	3.30%
6129 Miscellaneous Payroll	\$0	\$400	\$400	\$400	0.00%
TOTAL Payroll	\$45,831	\$263,145	\$261,467	\$269,523	2.42%
Supplies					
6208 Office Supplies	\$1,133	\$2,950	\$2,300	\$2,400	-18.64%
6209 Other Supplies - Misc.	\$606	\$5,000	\$3,550	\$4,000	-20.00%
6210 Clothing Supplies	\$3,329	\$4,000	\$5,196	\$4,000	0.00%
6212 Postage	\$68	\$500	\$525	\$500	0.00%
6213 Protective Gear	\$1,347	\$0	\$0	\$0	NaN
6216 Vehicle Supplies - Fuel	\$2,891	\$6,900	\$21,500	\$18,250	164.49%
6217 Vehicle Supplies - Other	\$0	\$0	\$0	\$0	NaN
TOTAL Supplies	\$9,374	\$19,350	\$33,071	\$29,150	50.65%
Maintenance					
6301 Maint. & Repair - Vehicles	\$3,607	\$15,500	\$21,700	\$15,500	0.00%
6302 Maint. & Repair - Equipment	\$4,614	\$7,400	\$9,122	\$8,000	8.11%
6303 Maint. & Repair - Buildings	\$1,340	\$5,200	\$5,454	\$5,200	0.00%
TOTAL Maintenance	\$9,561	\$28,100	\$36,276	\$28,700	2.14%
Services					
6703 Contract Services	\$6,000	\$3,775	\$2,525	\$15,925	321.85%
6711 Travel Expense	\$0	\$4,000	\$2,804	\$4,000	0.00%
6712 Rental Expense	\$13	\$500	\$650	\$0	-100.00%
6721 Education & Training	\$534	\$5,550	\$6,316	\$6,000	8.11%
6722 Insurance - Property & Liability	\$6,729	\$8,000	\$9,900	\$10,500	31.25%
6731 Public Notices - Advertising	\$0	\$400	\$185	\$250	-37.50%
6761 Dues, Publications, Permits & Licenses	\$1,187	\$4,500	\$1,950	\$2,000	-55.56%
6778 Fire Protection and Prevention	\$170,229	\$0	\$0	\$0	NaN
6780 Electricity	\$8,899	\$9,500	\$9,800	\$9,950	4.74%
6781 Gas - Natural/Propane	\$55	\$2,100	\$2,100	\$2,000	-4.76%
6783 Telephones - Pagers	\$1,106	\$4,000	\$6,670	\$8,500	112.50%
6789 Debt-Service Principal	\$41,708	\$42,375	\$45,239	\$46,794	10.43%



Fire

6790 Interest Expense	\$3,731	\$5,165	\$2,300	\$752	-85.45%
6799 Other services - Misc.	\$0	\$700	\$700	\$700	0.00%
TOTAL Services	\$240,191	\$90,565	\$91,139	\$107,371	18.56%
Capital					
6910 Motor Vehicles	\$0	\$0	\$0	\$0	NaN
6911 Machinery & Equipment	\$312	\$2,000	\$2,000	\$7,500	275.00%
6941 Other Capital Expenditures	\$0	\$0	\$0	\$0	NaN
6963 Capital Outlay - All GF	\$0	\$0	\$0	\$0	NaN
TOTAL Capital	\$312	\$2,000	\$2,000	\$7,500	275.00%
TOTAL 543 Fire	\$305,269	\$403,160	\$423,953	\$442,244	9.69%



Ambulance

	FY 2010	FY 2011		FY 2012	
544 Ambulance	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Services					
6779 Ambulance Service	\$102,793	\$105,877	\$102,793	\$102,793	-2.91%
TOTAL Services	\$102,793	\$105,877	\$102,793	\$102,793	-2.91%
TOTAL 544 Ambulance	\$102,793	\$105,877	\$102,793	\$102,793	-2.91%



Police

550 Police	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5207 LEOSE Police Training Fund	\$1,250	\$1,249	\$1,307	\$0	-100.00%
5312 Alarm Permit Fee	\$2,320	\$1,500	\$4,886	\$1,800	20.00%
5329 Donations	\$0	\$0	\$0	\$0	NaN
5491 Gain on sales of Assets	\$0	\$1,000	\$1,000	\$12,500	1,150.00%
5499 Miscellaneous Revenue	\$964	\$1,500	\$10,058	\$1,500	0.00%
5500 Grant Revenue	\$0	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$49	\$0	\$40	\$40	Infinity
TOTAL Revenue	\$4,583	\$5,249	\$17,291	\$15,840	201.77%
Other Source of Funds					
5802 Transfers in - General Fund	\$0	\$0	\$0	\$0	NaN
5805 Transfer In - Grant	\$69,444	\$0	\$0	\$0	NaN
5850 Other Finance Source-Cap Lease	\$0	\$0	\$0	\$0	NaN
TOTAL Other Source of Funds	\$69,444	\$0	\$0	\$0	NaN
Payroll					
6101 Salaries	\$650,123	\$685,178	\$680,000	\$732,917	6.97%
6102 Salaries - Overtime	\$18,440	\$14,690	\$12,000	\$14,690	0.00%
6114 Payroll Taxes-City Part FICA	\$51,010	\$53,486	\$52,650	\$57,291	7.11%
6121 Health Insurance	\$63,884	\$74,510	\$69,525	\$77,220	3.64%
6125 TMRS Retirement	\$74,699	\$83,690	\$80,000	\$81,724	-2.35%
6126 Unemployment	\$2,487	\$2,457	\$950	\$1,625	-33.86%
6127 Workers Compensation	\$17,071	\$14,994	\$14,300	\$16,083	7.26%
6129 Miscellaneous Payroll	\$1,200	\$1,300	\$1,300	\$1,300	0.00%
TOTAL Payroll	\$878,914	\$930,305	\$910,725	\$982,850	5.65%
Supplies					
6208 Office Supplies	\$1,525	\$4,120	\$2,000	\$2,500	-39.32%
6209 Other Supplies - Misc.	\$3,493	\$5,775	\$5,000	\$3,325	-42.42%
6210 Clothing Supplies	\$3,050	\$3,830	\$3,600	\$3,260	-14.88%
6212 Postage	\$2,695	\$1,550	\$950	\$1,000	-35.48%
6216 Vehicle Supplies - Fuel	\$36,845	\$32,500	\$38,000	\$40,000	23.08%
6217 Vehicle Supplies - Other	\$13,829	\$12,984	\$12,000	\$12,500	-3.73%
TOTAL Supplies	\$61,437	\$60,759	\$61,550	\$62,585	3.01%
Maintenance					
6301 Maint. & Repair - Vehicles	\$8,672	\$6,500	\$12,500	\$6,500	0.00%
6302 Maint. & Repair - Equipment	\$1,614	\$2,500	\$1,500	\$2,000	-20.00%
6303 Maint. & Repair - Buildings	\$6,141	\$3,000	\$2,800	\$2,800	-6.67%
TOTAL Maintenance	\$16,427	\$12,000	\$16,800	\$11,300	-5.83%
Services					
6703 Contract Services	\$43,162	\$64,515	\$64,000	\$65,448	1.45%
6711 Travel Expense	\$1,185	\$4,500	\$3,200	\$3,500	-22.22%
6712 Rental Expense	\$4,922	\$2,000	\$300	\$500	-75.00%
6720 Police Training from LEOSE Fund	\$2,478	\$3,000	\$1,000	\$1,500	-50.00%
6721 Education & Training	\$325	\$1,500	\$1,200	\$1,500	0.00%
6722 Insurance - Property & Liability	\$10,309	\$12,450	\$13,000	\$13,200	6.02%
6731 Public Notices - Advertising	\$525	\$500	\$0	\$300	-40.00%



Police

6761 Dues, Publications, Permits & Licenses	\$692	\$3,000	\$500	\$1,500	-50.00%
6780 Electricity	\$10,273	\$9,650	\$10,000	\$9,000	-6.74%
6783 Telephones - Pagers	\$15,325	\$11,000	\$10,850	\$8,000	-27.27%
6799 Other Services - Misc.	\$3,676	\$4,050	\$2,000	\$3,000	-25.93%
TOTAL Services	\$92,872	\$116,165	\$106,050	\$107,448	-7.50%
Capital					
6911 Machinery & Equipment	\$2,953	\$2,817	\$2,800	\$3,000	6.50%
6963 Capital Outlay - Police	\$6,418	\$3,400	\$3,100	\$3,400	0.00%
TOTAL Capital	\$9,371	\$6,217	\$5,900	\$6,400	2.94%
TOTAL 550 Police	\$1,059,021	\$1,125,446	\$1,101,025	\$1,170,583	4.01%



Municipal Court

552 Municipal Court	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5110 Court Fines	\$106,755	\$150,000	\$100,000	\$130,000	-13.33%
5119 NSF Fees	\$125	\$175	\$175	\$175	0.00%
5499 Miscellaneous Revenue	\$0	\$50	\$0	\$0	-100.00%
5711 Returned Checks Re-Deposited	\$930	\$1,000	\$1,000	\$1,000	0.00%
TOTAL Revenue	\$107,810	\$151,225	\$101,175	\$131,175	-13.26%
Payroll					
6101 Salaries	\$39,657	\$40,525	\$40,500	\$41,938	3.49%
6102 Salaries - Overtime	\$28	\$500	\$250	\$500	0.00%
6114 Payroll Taxes-City Part FICA	\$2,683	\$3,490	\$3,000	\$3,254	-6.76%
6121 Health Insurance	\$5,516	\$5,732	\$5,711	\$5,940	3.63%
6125 TMRS Retirement	\$4,405	\$5,461	\$4,840	\$4,642	-15.00%
6126 Unemployment	\$189	\$189	\$72	\$125	-33.86%
6127 Workers Compensation	\$114	\$110	\$120	\$102	-6.98%
6129 Miscellaneous Payroll	\$100	\$100	\$100	\$100	0.00%
TOTAL Payroll	\$52,692	\$56,107	\$54,593	\$56,601	0.88%
Supplies					
6208 Office Supplies	\$3,430	\$3,000	\$1,100	\$1,500	-50.00%
6209 Other Supplies - Misc.	\$245	\$150	\$0	\$0	-100.00%
6212 Postage	\$3,348	\$5,000	\$4,000	\$4,000	-20.00%
TOTAL Supplies	\$7,023	\$8,150	\$5,100	\$5,500	-32.52%
Services					
6703 Contract Services	\$14,918	\$10,000	\$17,322	\$21,992	119.92%
6711 Travel Expense	\$487	\$400	\$400	\$400	0.00%
6712 Rental Expense	\$669	\$200	\$100	\$100	-50.00%
6721 Education & Training	\$0	\$500	\$75	\$75	-85.00%
6761 Dues, Publications, Permits & Licenses	\$21	\$100	\$100	\$100	0.00%
6783 Telephones - Pagers	\$611	\$700	\$700	\$800	14.29%
6786 Returned Check Expense	\$1,004	\$1,300	\$800	\$500	-61.54%
6799 Other Services - Misc.	\$170	\$100	\$100	\$100	0.00%
TOTAL Services	\$17,880	\$13,300	\$19,597	\$24,067	80.95%
Capital					
6911 Machinery & Equipment	\$1,151	\$0	\$0	\$0	NaN
TOTAL Capital	\$1,151	\$0	\$0	\$0	NaN
TOTAL 552 Municipal Court	\$78,746	\$77,557	\$79,290	\$86,168	11.10%



Parks

555 Park	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5106 Intergovernmental Revenue	\$15,650	\$54,000	\$55,000	\$56,000	3.70%
5326 Park Fees	\$880	\$500	\$500	\$500	0.00%
5328 Park Donations	\$0	\$0	\$0	\$0	NaN
5330 Recreational Fee	\$2,880	\$16,800	\$1,750	\$2,000	-88.10%
5499 Miscellaneous Revenue	\$1,254	\$0	\$500	\$500	Infinity
5500 Grant Revenue	\$0	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$0	\$0	\$0	\$0	NaN
TOTAL Revenue	\$20,664	\$71,300	\$57,750	\$59,000	-17.25%
Other Source of Funds					
5855 Other Financial Source - Contributed Capital	\$0	\$0	\$0	\$0	NaN
TOTAL Other Source of Funds	\$0	\$0	\$0	\$0	NaN
Payroll					
6101 Salaries	\$0	\$52,000	\$43,000	\$53,180	2.27%
6102 Salaries - Overtime	\$0	\$0	\$2,850	\$2,500	
6114 Payroll Taxes-City Part FICA	\$0	\$3,986	\$3,288	\$4,267	7.05%
6121 Health Insurance	\$0	\$5,732	\$4,283	\$5,940	3.63%
6125 TMRS Retirement	\$0	\$6,236	\$4,700	\$6,087	-2.39%
6126 Unemployment	\$0	\$189	\$175	\$125	-33.86%
6127 Workers Compensation	\$0	\$1,416	\$0	\$1,516	7.03%
6129 Miscellaneous Payroll	\$0	\$100	\$0	\$100	0.00%
TOTAL Payroll	\$0	\$69,659	\$58,296	\$73,714	5.82%
Supplies					
6209 Other Supplies - Misc.	\$2,492	\$2,500	\$2,500	\$2,500	0.00%
6211 Chemicals	\$0	\$6,000	\$6,000	\$6,000	0.00%
TOTAL Supplies	\$2,492	\$8,500	\$8,500	\$8,500	0.00%
Maintenance					
6302 Maint. & Repair - Equipment	\$2,776	\$3,000	\$3,500	\$5,000	66.67%
6303 Maint. & Repair - Buildings	\$4,593	\$4,000	\$4,000	\$4,000	0.00%
6304 Maint. & Repair - Grounds	\$44,218	\$5,000	\$5,000	\$6,000	20.00%
TOTAL Maintenance	\$51,587	\$12,000	\$12,500	\$15,000	25.00%
Services					
6709 Recreation Fee Expense	\$2,360	\$10,720	\$1,750	\$2,000	-81.34%
6722 Insurance - Property & Liability	\$0	\$2,100	\$1,400	\$1,500	-28.57%
6780 Electricity	\$5,413	\$10,000	\$6,000	\$6,000	-40.00%
6788 Lease Principal	\$0	\$17,194	\$16,533	\$17,500	1.78%
6790 Interest Expense	\$0	\$2,710	\$3,371	\$2,404	-11.29%
TOTAL Services	\$7,773	\$42,724	\$29,054	\$29,404	-31.18%
Capital					
6911 Machinery & Equipment	\$19,904	\$1,500	\$1,500	\$1,500	0.00%
TOTAL Capital	\$19,904	\$1,500	\$1,500	\$1,500	0.00%
TOTAL 555 Park	\$81,756	\$134,383	\$109,850	\$128,118	-4.66%



Streets

580 Street	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5125 Road Capital Improv. Impact Fee	\$0	\$0	\$0	\$0	NaN
5208 Street Repair Fees	\$0	\$0	\$0	\$0	NaN
5226 Sales Tax Revenue - Streets	\$0	\$0	\$0	\$0	NaN
5499 Miscellaneous Revenue	\$30	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$1	\$0	\$0	\$0	NaN
TOTAL Revenue	\$31	\$0	\$0	\$0	NaN
Other Source of Funds					
5803 Transfers in - Trust Funds	\$0	\$0	\$0	\$0	NaN
TOTAL Other Source of Funds	\$0	\$0	\$0	\$0	NaN
Supplies					
6209 Other Supplies - Misc.	\$1,105	\$1,500	\$1,500	\$1,500	0.00%
TOTAL Supplies	\$1,105	\$1,500	\$1,500	\$1,500	0.00%
Maintenance					
6302 Maint. & Repair - Equipment	\$400	\$2,500	\$2,500	\$2,500	0.00%
6320 Maint. & Repair - Streets	\$24,995	\$35,000	\$35,000	\$35,000	0.00%
6324 Maint. & Repair - Signs, Fences, & Sidewalks	\$1,755	\$5,000	\$5,000	\$5,000	0.00%
6326 Maint. & Repair - Storm Sewer	\$0	\$5,000	\$5,000	\$14,000	180.00%
TOTAL Maintenance	\$27,150	\$47,500	\$47,500	\$56,500	18.95%
Services					
6703 Contract Services	\$4,495	\$5,000	\$0	\$5,000	0.00%
6722 Insurance - Property & Liability	\$713	\$600	\$400	\$500	-16.67%
6756 Engineering	\$0	\$2,000	\$2,000	\$1,000	-50.00%
6780 Electricity	\$105,069	\$100,000	\$100,000	\$95,000	-5.00%
TOTAL Services	\$110,277	\$107,600	\$102,400	\$101,500	-5.67%
Capital					
6911 Machinery & Equipment	\$0	\$2,800	\$2,800	\$0	-100.00%
6933 Capital Improvements - Streets	\$64,953	\$100,000	\$100,000	\$100,000	0.00%
TOTAL Capital	\$64,953	\$102,800	\$102,800	\$100,000	-2.72%
TOTAL 580 Street	\$203,485	\$259,400	\$254,200	\$259,500	0.04%



Debt Service Fund

The Debt Service Fund is a special fund established to account for the accumulation and expenditure of resources for payment of principal and interest on tax support bonded debt. Bonded debt includes general obligation bonds, certificates of obligations and combination tax and revenue certificates of obligation. The principal sources of revenue are assessed property taxes as established by ordinance, and transfers from the Utility Fund.

611 Debt Service	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5101 Property Tax Revenue - I&S Funds	\$344,176	\$341,157	\$341,157	\$320,738	-5.99%
5102 Property Tax Revenue - Delinquent	\$7,795	\$7,000	\$7,000	\$6,775	-3.21%
5103 Property Tax Penalty & Interest	\$3,030	\$2,750	\$2,750	\$2,660	-3.27%
5400 Discounts Earned	\$0	\$0	\$0	\$0	NaN
5499 Miscellaneous Revenue	\$0	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$602	\$0	\$0	\$0	NaN
TOTAL Revenue	\$355,603	\$350,907	\$350,907	\$330,173	-5.91%
Other Source of Funds					
5800 Transfers In	\$0	\$0	\$0	\$0	NaN
5801 Transfers in - Water Fund	\$223,219	\$222,149	\$222,150	\$221,079	-0.48%
5803 Transfers in - Trust Funds	\$115,325	\$107,636	\$107,636	\$136,750	27.05%
TOTAL Other Source of Funds	\$338,544	\$329,785	\$329,786	\$357,829	8.50%
Services					
6789 Debt-Service Principal	\$0	\$54,226	\$54,000	\$42,124	-22.32%
6790 Interest Expense	\$405,273	\$374,064	\$374,067	\$378,477	1.18%
6799 Other Services - Misc.	\$1,400	\$2,400	\$2,400	\$2,400	0.00%
TOTAL Services	\$406,673	\$430,690	\$430,467	\$423,002	-1.79%
Other Use of Funds					
8000 Bond Payment	\$281,652	\$250,000	\$250,000	\$265,000	6.00%
TOTAL Other Use of Funds	\$281,652	\$250,000	\$250,000	\$265,000	6.00%
TOTAL 611 Debt Service	\$688,325	\$680,690	\$680,467	\$688,002	1.07%



General Obligation Debt Summary

Outstanding General Obligation Debt

Series	Name	Amount Outstanding	Interest Rates	Call Date	Final Maturity	Supported by:
1976	GO Water Bonds	\$24,500	5.00%	Currently Callable	1/1/2016	Water & Sewer Revenues
2006	Comb Tax & Ltd Surplus Rev C/O	\$2,080,000	3.50 – 5.25%	2/15/2016	2/15/2026	I&S Taxes
2007	Comb Tax & Rev C/O	\$1,135,000	3.95% through 2/15/2017 15% thereafter	2/15/2017	2/15/2027	I&S Taxes
2007	GO Ref Bonds	\$290,000	3.95% through 2/15/2017 15% thereafter	2/15/2017	2/15/2027	I&S Taxes
2009	Comb Tax & Rev C/O	\$860,000	4.28% through 2/15/2018 15% thereafter	2/15/2018	2/15/2029	I&S Taxes
2009	Comb Tax & Rev Ref Bonds	\$4,115,000	4.28% through 2/15/2018 15% thereafter	2/15/2018	2/15/2026	Water & Sewer Revenues
2011	PPFCOs (Fire Engine)	\$360,000	3.34% through 2/15/2014 Variable thereafter	2/15/2014	2/15/2026	I&S Taxes
	TOTAL	\$8,864,500				

Outstanding Notes Payable from I&S Taxes

Series	Name	Amount Outstanding	Interest Rates	Call Date	Final Maturity	Supported by:
2009B	Finance Contract (Police Car)	\$13,293.89	5.00%	n/a	2/3/2012	I&S Taxes
2009C	Finance Contract (Fire Truck)	\$34,615.20	5.00%	n/a	2/3/2014	I&S Taxes
	TOTAL	\$47,909.09				



General Obligation Debt Summary

A	B	C	D	E	F	G	H	I	J	K	L	M
Fiscal Year Ending 9/30	Estimated Growth Factor ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Existing General Obligation Debt Service	Existing I&S Tax-Supp. Notes Debt Service ⁽³⁾	Budgeted Paying Agent Fees ⁽³⁾	Less: Self-Supporting Debt Service	Existing Net General Obligation Debt Service	Less: I&S Fund Drawdown ⁽⁴⁾	Net General Obligation Debt Service	Projected I&S Tax Rate ⁽⁵⁾	I&S Tax Rate Variance from Fiscal '11	Variance from Fiscal '11 in Dollars
2011		\$ 365,119,804	\$ 622,583	\$ 41,553	\$ 1,900	\$ 207,495	\$ 458,542	\$ 115,325	\$ 343,217	\$ 0.0961		
2012	-3.00%	354,166,210	644,526	26,696	1,900	206,200	466,923	136,750	330,173	0.0961	0.0000	(13,044)
2013	0.00%	354,166,210	646,957	12,729	1,900	205,392	456,194	126,000	330,194	0.0961	0.0000	(13,023)
2014	0.00%	354,166,210	655,380	12,729	1,900	204,072	465,936	22,806	443,131	0.1290	0.0329	99,914
2015	0.00%	354,166,210	1,069,478	-	1,900	594,192	477,186	-	477,186	0.1389	0.0428	133,970
2016	0.00%	354,166,210	1,079,282	-	1,900	600,217	480,965	-	480,965	0.1400	0.0439	137,748
2017	0.00%	354,166,210	1,067,132	-	1,900	595,404	473,628	-	473,628	0.1379	0.0418	130,411
2018	0.00%	354,166,210	1,219,694	-	1,900	713,048	508,546	-	508,546	0.1480	0.0519	165,329
2019	0.00%	354,166,210	1,350,925	-	1,900	793,250	559,575	-	559,575	0.1629	0.0668	216,358
2020	0.00%	354,166,210	1,096,025	-	1,900	551,750	546,175	-	546,175	0.1590	0.0629	202,958
2021	0.00%	354,166,210	932,156	-	1,900	397,375	536,681	-	536,681	0.1562	0.0601	193,465
2022	0.00%	354,166,210	912,731	-	1,900	380,500	534,131	-	534,131	0.1555	0.0594	190,915
2023	0.00%	354,166,210	863,525	-	1,900	352,125	513,300	-	513,300	0.1494	0.0533	170,083
2024	0.00%	354,166,210	841,150	-	1,900	327,625	515,425	-	515,425	0.1500	0.0539	172,208
2025	0.00%	354,166,210	793,756	-	1,900	301,625	494,031	-	494,031	0.1438	0.0477	150,815
2026	0.00%	354,166,210	760,406	-	1,900	274,125	488,181	-	488,181	0.1421	0.0460	144,965
2027	0.00%	354,166,210	239,875	-	1,900	-	241,775	-	241,775	0.0704	(0.0257)	(101,442)
2028	0.00%	354,166,210	79,625	-	1,900	-	81,525	-	81,525	0.0237	(0.0724)	(261,692)
2029	0.00%	354,166,210	69,875	-	1,900	-	71,775	-	71,775	0.0209	(0.0752)	(271,442)
2030	0.00%	354,166,210	-	-	-	-	-	-	-	-	(0.0961)	(343,217)
2031	0.00%	354,166,210	-	-	-	-	-	-	-	-	(0.0961)	(343,217)
2032	0.00%	354,166,210	-	-	-	-	-	-	-	-	(0.0961)	(343,217)
			\$ 14,945,082	\$ 93,707	\$ 36,100	\$ 6,704,394	\$ 8,370,495	\$ 400,881	\$ 7,969,614			

(1) For illustration purposes only.

(2) Fiscal Year 2011 value is as reported by the Collin Central Appraisal District.

(3) As reported by the City.

(4) Total Balance as reported by the City of Anna, Texas. Represents remaining balance of Series 2006 Certificates of Obligation and other receivables. Amount shown for 2011 represents current budget.

(5) Tax Rate for 2011 is actual. Subsequent rates calculated at 97% tax collections.



General Obligation Debt Management Strategy

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Fiscal Year Ending 9/30	Estimated Growth Factor ⁽¹⁾	Taxable Assessed Valuation ⁽²⁾	Existing Net General Obligation Debt Service ⁽³⁾	Less: I&S Fund Drawdown ⁽⁴⁾	Net General Obligation Debt Service	Series 2014 Refunding / Restructuring Savings	Series 2016 Refunding / Restructuring Savings	Series 2017 Refunding / Restructuring Savings	Series 2018 Refunding / Restructuring Savings	NET NEW General Obligation Debt Service	Projected I&S Tax Rate ⁽⁵⁾	I&S Tax Rate Variance from Fiscal '11	Variance from Fiscal '11 in Dollars
2011		\$ 365,119,804	\$ 458,542	\$ 115,325	\$ 343,217	\$ -	\$ -	\$ -	\$ -	\$ 343,217	\$ 0.0961		
2012	-3.00%	354,166,210	466,923	136,750	330,173	-	-	-	-	330,173	0.0961	0.0000	(13,044)
2013	0.00%	354,166,210	456,194	126,000	330,194	-	-	-	-	330,194	0.0961	0.0000	(13,023)
2014	0.00%	354,166,210	465,936	22,806	443,131	111,619	-	-	-	331,512	0.0965	0.0004	(11,705)
2015	0.00%	354,166,210	477,186	-	477,186	144,331	-	-	-	332,855	0.0969	0.0008	(10,362)
2016	0.00%	354,166,210	480,965	-	480,965	149,463	695	-	-	330,808	0.0963	0.0002	(12,409)
2017	0.00%	354,166,210	473,628	-	473,628	15,925	73,181	55,616	-	328,906	0.0957	(0.0004)	(14,311)
2018	0.00%	354,166,210	508,546	-	508,546	15,925	89,863	28,800	41,500	332,459	0.0968	0.0007	(10,758)
2019	0.00%	354,166,210	559,575	-	559,575	(32,388)	86,106	100,038	74,750	331,069	0.0964	0.0003	(12,148)
2020	0.00%	354,166,210	546,175	-	546,175	(33,013)	87,269	98,863	59,500	333,556	0.0971	0.0010	(9,660)
2021	0.00%	354,166,210	536,681	-	536,681	(37,756)	87,688	96,938	59,125	330,688	0.0963	0.0002	(12,529)
2022	0.00%	354,166,210	534,131	-	534,131	(42,588)	92,225	103,513	48,500	332,481	0.0968	0.0007	(10,735)
2023	0.00%	354,166,210	513,300	-	513,300	(43,538)	86,325	98,588	38,125	333,800	0.0972	0.0011	(9,417)
2024	0.00%	354,166,210	515,425	-	515,425	(48,606)	89,975	106,788	32,625	334,644	0.0974	0.0013	(8,573)
2025	0.00%	354,166,210	494,031	-	494,031	(53,763)	88,031	44,163	61,000	354,600	0.1032	0.0071	11,383
2026	0.00%	354,166,210	488,181	-	488,181	(59,931)	85,600	45,831	58,125	358,556	0.1044	0.0083	15,340
2027	0.00%	354,166,210	241,775	-	241,775	-	(160,694)	44,738	1,125	356,606	0.1038	0.0077	13,390
2028	0.00%	354,166,210	81,525	-	81,525	-	(307,025)	(111,744)	48,750	451,544	0.1314	0.0353	108,327
2029	0.00%	354,166,210	71,775	-	71,775	-	(309,319)	(112,113)	39,750	453,456	0.1320	0.0359	110,240
2030	0.00%	354,166,210	-	-	-	-	(306,019)	(107,363)	(39,125)	452,506	0.1317	0.0356	109,290
2031	0.00%	354,166,210	-	-	-	-	(307,125)	(107,494)	(37,875)	452,494	0.1317	0.0356	109,277
2032	0.00%	354,166,210	-	-	-	-	-	-	(251,125)	251,125	0.0731	(0.0230)	(92,092)
			\$ 8,370,495	\$ 400,881	\$ 7,969,614	\$ 85,681	\$ (523,224)	\$ 385,160	\$ 234,750	\$ 7,787,248			

(1) For illustration purposes only.

(2) Fiscal Year 2011 value is as reported by the Collin Central Appraisal District.

(3) Includes the Notes payable from I&S tax revenue and the budgeted paying agent fees, but excludes GO debt supported by the water and sewer fund.

(4) Total Balance as reported by the City of Anna, Texas. Represents remaining balance of Series 2006 Certificates of Obligation and other receivables. Amount shown for 2011 represents current budget.

(5) Tax Rate for 2011 is actual. Subsequent rates calculated at 97% tax collections.



Capital Improvement Fund

The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments.

2005/2006 CO Bond (Grant Projects)

	FY 2010	FY 2011		FY 2012	
625 Grant Projects	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5106 Intergovernmental Revenue	\$0	\$0	\$0	\$0	
5329 Donations	\$0	\$0	\$0	\$0	
5400 Discounts Earned	\$0	\$0	\$0	\$0	
5499 Miscellaneous Revenue	\$0	\$0	\$0	\$0	
5500 Grant Revenue	\$341,200	\$0	\$0	\$0	
5530 Interest Revenue	\$813	\$0	\$0	\$0	
TOTAL Revenue	\$342,013	\$0	\$0	\$0	
Other Source of Funds					
5800 Transfers In	\$0	\$0	\$0	\$0	
5840 Bond Proceeds	\$0	\$0	\$0	\$0	
TOTAL Other Source of Funds	\$0	\$0	\$0	\$0	
Capital					
6931 Land & Improvements	\$0	\$0	\$0	\$0	
TOTAL Capital	\$0	\$0	\$0	\$0	
Other Use of Funds					
9814 Transfers Out - Debt Fund	\$115,325	\$107,636	\$107,636	\$136,750	27.05%
TOTAL Other Use of Funds	\$115,325	\$107,636	\$107,636	\$136,750	27.05%
TOTAL 625 Grant Projects	\$115,325	\$107,636	\$107,636	\$136,750	27.05%

Active Shooter Response Grant Program

	FY 2010	FY 2011		FY 2012	
630 ARRA JAG Grant	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5530 Interest Revenue	\$435	\$0	\$0	\$0	
5500 Grant Revenue	\$367,208	\$0	\$0	\$79,000	
TOTAL Revenue	\$367,643	\$0	\$0	\$79,000	
Supplies					
6208 Office Supplies	\$6,023	\$0	\$0	\$0	
6209 Other Supplies - Misc.	\$17,737	\$0	\$0	\$29,315	
6216 Vehicle Supplies - Fuel	\$793	\$0	\$0	\$0	
TOTAL Supplies	\$24,553	\$0	\$0	\$29,315	
Maintenance					
6301 Maint. & Repair - Vehicles	\$534	\$0	\$0	\$0	
TOTAL Maintenance	\$534	\$0	\$0	\$0	
Services					



Capital Improvement Fund

6703 Contract Services	\$26,402	\$0	\$0	\$0
6721 Education & Training	\$2,295	\$0	\$0	\$2,500
TOTAL Services	\$28,697	\$0	\$0	\$2,500
Capital				
6963 Capital Outlay - All GF	\$266,621	\$0	\$0	\$47,000
TOTAL Capital	\$266,621	\$0	\$0	\$47,000
Other Use of Funds				
9816 Transfers Out - Police Dept	\$69,444	\$0	\$0	\$0
TOTAL Other Use of Funds	\$69,444	\$0	\$0	\$0
TOTAL 630 ARRA JAG Grant	\$320,405	\$0	\$0	\$78,815

North Slayter Creek Trail Grant Program

	FY 2010	FY 2011		FY 2012	
631 Collin County Park Grant	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5500 Grant Revenue	\$0	\$0	\$0	\$325,000	
TOTAL Revenue	\$0	\$0	\$0	\$325,000	
Services					
6703 Contract Services	\$231,407	\$0	\$0	\$0	
6756 Engineering	\$0	\$0	\$0	\$0	
TOTAL Services	\$231,407	\$0	\$0	\$0	
Capital					
6941 Other Capital Expenditures	\$0	\$0	\$0	\$325,000	
TOTAL Capital	\$0	\$0	\$0	\$325,000	
TOTAL 631 Collin County Park Grant	\$231,407	\$0	\$0	\$325,000	

FM 455 Utility Relocation Project

	FY 2010	FY 2011		FY 2012	
634 Capital Projects (W&S)	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5106 Intergovernmental Revenue	\$0	\$0	\$0	\$1,600,000	
5500 Grant Revenue	\$0	\$0	\$0	\$0	
TOTAL Revenue	\$0	\$0	\$0	\$1,600,000	
Supplies					
6209 Other Supplies - Misc.	\$0	\$0	\$0	\$0	
TOTAL Supplies	\$0	\$0	\$0	\$0	
Services					
6703 Contract services	\$0	\$0	\$0	\$40,000	
6756 Engineering	\$0	\$0	\$0	\$25,000	
TOTAL Services	\$0	\$0	\$0	\$65,000	
Capital					
6941 Other Capital Expenditures	\$0	\$0	\$0	\$1,535,000	
TOTAL Capital	\$0	\$0	\$0	\$1,535,000	
TOTAL 634 Capital Projects (W&S)	\$0	\$0	\$0	\$1,600,000	



Capital Improvement Fund

Slayter Creek Park, Phase II

	FY 2010	FY 2011		FY 2012	
635 Texas Parks & Wildlife Grant	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5106 Intergovernmental Revenue	\$0	\$0	\$0	\$500,000	
5500 Grant Revenue	\$0	\$0	\$0	\$500,000	
TOTAL Revenue	\$0	\$0	\$0	\$1,000,000	
Services					
6703 Contract servicess	\$0	\$0	\$0	\$0	
6756 Engineering	\$0	\$0	\$0	\$25,000	
TOTAL Services	\$0	\$0	\$0	\$25,000	
Capital					
6941 Other Capital Expenditures	\$0	\$0	\$0	\$975,000	
TOTAL Capital	\$0	\$0	\$0	\$975,000	
TOTAL 635 Texas Parks & Wildlife Grant	\$0	\$0	\$0	\$1,000,000	

Highway 5 Water Line Project

	FY 2010	FY 2011		FY 2012	
636 TXCDBG Project	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5500 Grant Revenue	\$0	\$0	\$0	\$350,000	
TOTAL Revenue	\$0	\$0	\$0	\$350,000	
Other Source of Funds					
5801 Transfers in - Water Fund	\$0	\$0	\$0	\$58,025	
TOTAL Other Source of Funds	\$0	\$0	\$0	\$58,025	
Supplies					
6209 Other Supplies - Misc.	\$0	\$0	\$0	\$0	
TOTAL Supplies	\$0	\$0	\$0	\$0	
Services					
6703 Contract servicess	\$0	\$0	\$0	\$27,025	
6756 Engineering	\$0	\$0	\$0	\$0	
TOTAL Services	\$0	\$0	\$0	\$27,025	
Capital					
6941 Other Capital Expenditures	\$0	\$0	\$0	\$381,000	
TOTAL Capital	\$0	\$0	\$0	\$381,000	
TOTAL 636 TXCDBG Project	\$0	\$0	\$0	\$408,025	



Five Year Capital Improvement Plan

Actual funding of these purchases will be limited by the financial resources available in the given fiscal year.

FIVE YEAR CAPITAL IMPORVEMENTS PLAN							
Capital Projects	Department	2012	2013	2014	2015	2016	Future
BUILDINGS							
Addition to City Hall Admin Building	Finance/Development			\$350,000			
Fire Station #2	Fire						\$1,500,000
Fire Station Remodel Phase 1A	Fire						\$1,297,928
Fire Station Remodel Phase 1B	Fire						\$231,164
Fire Station Remodel Phase 1C	Fire						\$409,381
Temp Modular Building	Fire			\$125,000			
New City Hall	Administration						\$10,000,000
WATER AND SEWER							
Elevated Storage Tank	Public Works/Water			\$3,000,000			
2010 TxCDBG Water Line Replacement Grant	Public Works/Water	\$380,000					
2011 TxCDBG Sewer Line Replacement Grant	Public Works/Sewer						
Expansion of Waste Water Treatment Plant	Public Works/Sewer				\$1,750,000		
North/South Water Distribution Lines	Public Works/Water						\$2,500,000
Hwy 5 Ground Storage Tank Repair	Public Works/Water	\$100,000					
Oak Hollow Sewer Line	Public Works/Sewer			\$150,000			
455 Water and Sewer Relocation	Public Works	\$1,600,000					
Clemens Creek Sewer Extension	Public Works/Sewer						\$700,000



Five Year Capital Improvement Plan

STREETS							
FM 455 (U.S. 75 to East Fork Creek – Engineering/right-of-way)	Public Works/Streets						\$520,000
Ferguson Pkwy. (FM 455 to Foster Crossing Rd. – Engineering/right-of-way)	Public Works/Streets						\$594,000
Rosamond Pkwy. (Hwy 5 to U.S. 75 – Engineering/right-of-way)	Public Works/Streets						\$520,000
Mantua Rd/CR 371 (Hwy. 5 to U.S. 75 – reconstruction)	Public Works/Streets						\$6,600,000
Annual Street Repair Program	Public Works/Streets	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Construct Ferguson Pkwy. (FM 455 to CR 367)*	Public Works/Streets						
Ferguson Pkwy. Bypass	Public Works/Streets		\$50,000				
Reconstruct Hackberry (Hwy. 5 to Slayter Creek)	Public Works/Streets						\$423,000
PARKS							
Slayter Creek Park Phase II	Parks	\$1,000,000					
Slayter Creek Park - Concession Building Finish-out	Parks	\$10,000					
Natural Springs Park Community Center	Parks						\$1,500,000
Geer Park Phase I - Ball Fields and soccer fields	Parks						\$1,500,000
Trail Extensions	Parks	\$325,000	\$300,000	\$300,000	\$300,000		
VEHICLES AND EQUIPMENT							
Police Vehicle Replacement	Police		\$34,000	\$66,700	\$34,000	\$34,000	
Replace Code Enforcement Truck	Code Enforcement			\$25,000			
Replace/Purchase Pickup Trucks	Public Works	\$30,000		\$25,000	\$25,000		
Backhoe Trailer	Public Works			\$15,000			
Portable Generator	Public Works				\$85,000		
Replace/Purchase Mower	Parks		\$12,000				
Replace pumps on B901 & B902 (Portable)	Fire			\$1,500	\$1,850		
New Pump for E902	Fire			\$65,000			
Replace Command Vehicle	Fire			\$35,500			



Five Year Capital Improvement Plan

Replace R901	Fire						\$350,000
Purchase 5 digital 800 radios	Fire			\$15,000			
Purchase New Thermal Imaging Camera (TIC)	Fire		\$10,000				
Purchase 10 Scott Air-Paks	Fire		\$20,000	\$20,000			
New heater / AC units	Fire			\$8,500			
Purchase 10 Sets of Full PPE	Fire			\$10,000	\$10,000		
Upgrades and Repairs to T901 and R901	Fire		\$5,500	\$5,500			
Purchase New Gas Detector	Fire						\$6,500
Quint Fire Engine	Fire						\$1,000,000
MISC. EQUIPMENT							
Payment Kiosk	Customer Service			\$30,000			
New Station Phone System	Fire		\$3,000				
Software/Systems upgrades for station computers	Fire	1500	\$4,500				
Mobile Data Computers for Fire Apparatus	Fire		\$7,500	\$7,500			
TOTAL			\$3,546,500	\$546,500	\$4,355,200	\$2,305,850	\$29,651,973
*Cost not yet determined							



Utility Fund

The Utility Fund is an enterprise fund that accounts for the water, sewer and refuse services that are provided to the City's residents. All activities to maintain these services are accounted for in this fund, including but not limited to; operations, maintenance, billing and collections, administration, financing, and related debt service. The Utility Fund includes the following departments:

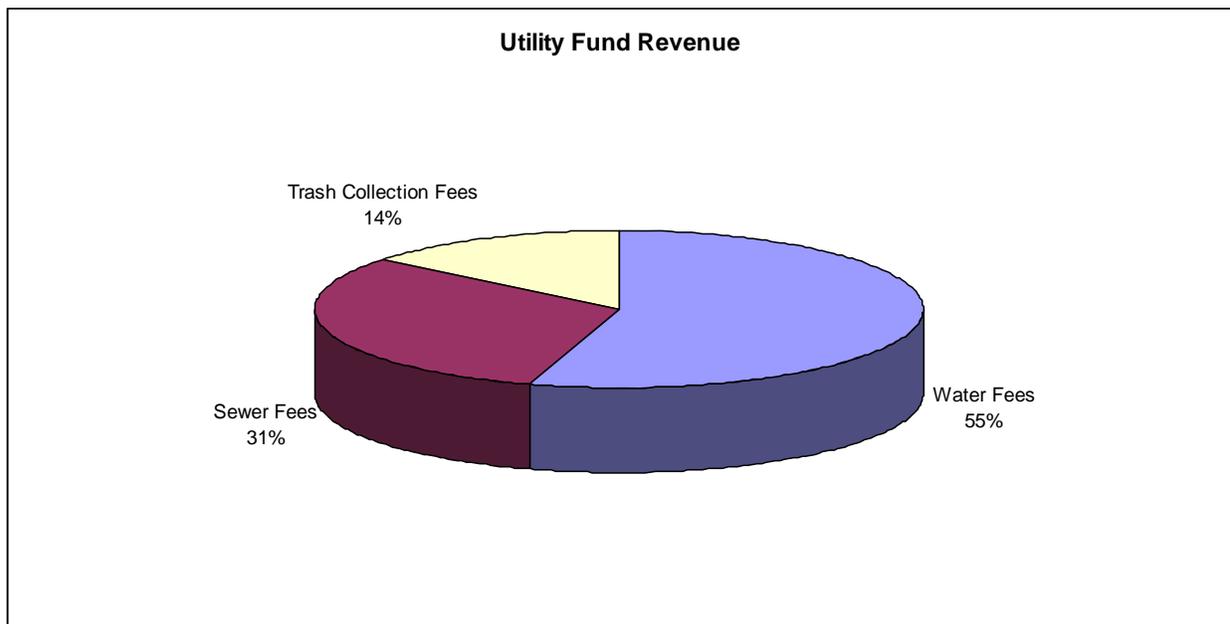
- Water
- Sewer
- Utility Billing

The Utility Fund's principle source of revenues are charges to customers for water consumption, wastewater collection, refuse collection, and fees related to providing consumers with water and wastewater services.



Utility Fund Revenue

Utility Fund Revenue			
Revenue Source	FY 2011 Budget	FY 2011 Estimate	FY 2012 Proposed
Water Fees	\$2,189,492.00	\$2,290,000	\$2,233,000
Water Grant	\$350,000.00	\$0	\$0
Sewer Fees	\$1,207,410.00	\$1,277,700	\$1,274,200
Trash Collection Fees	\$580,000.00	\$580,000	\$580,000
TOTAL REVENUE	\$4,326,902.00	\$4,147,700.00	\$4,087,200.00

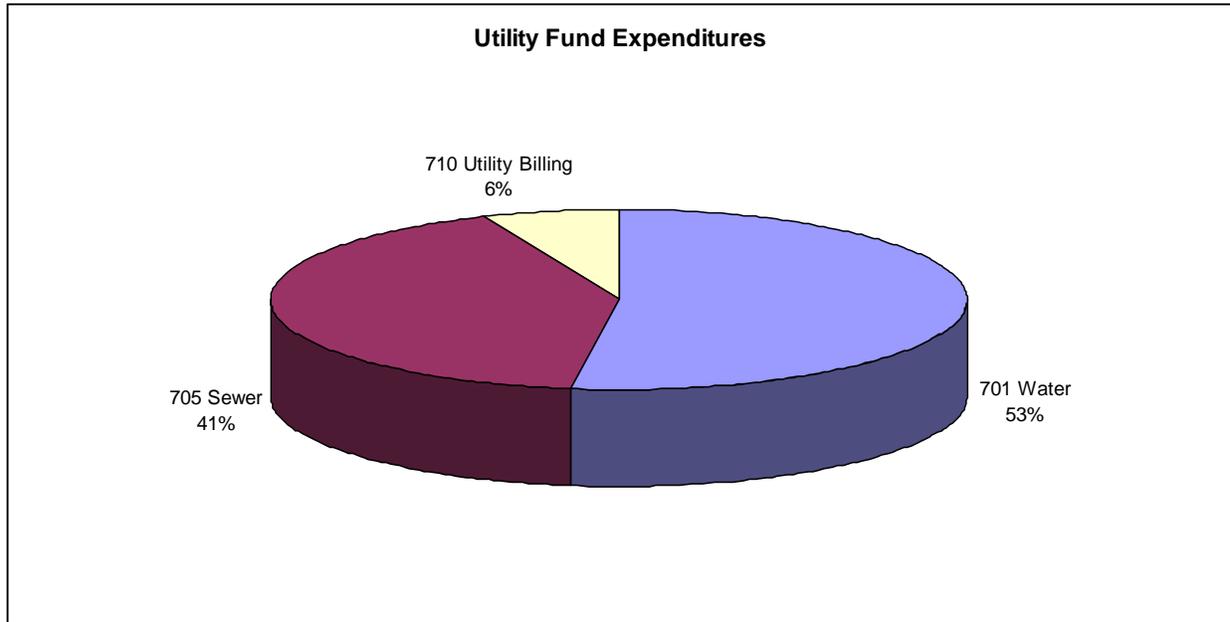




Utility Fund Expenses

60 Water & Sewer Fund EXPENDITURES	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
701 Water	\$1,759,508	\$2,092,699	\$2,052,706	\$2,165,945	3.5%*
705 Sewer	\$1,407,244	\$1,452,399	\$1,416,937	\$1,687,111	16.16%*
710 Utility Billing	\$210,042	\$220,304	\$205,447	\$226,505	2.81%
TOTAL 60 Water & Sewer Fund EXPENDITURES	\$3,376,794	\$3,765,402	\$3,675,090	\$4,079,561	8.3%*

* *Debt Principal payments for water and sewer debt have been included in the proposed FY 2012 department budgets. Such principal payments in years past have not been included in the department budgets.*





Water Production & Delivery

701 Water	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5115 Water Sales	\$1,811,713	\$1,983,492	\$2,070,000	\$2,050,000	3.35%
5116 W & S Tap Fees	\$0	\$500	\$1,000	\$1,000	100.00%
5117 Late Payment Penalty	\$95,014	\$92,000	\$92,000	\$92,000	0.00%
5118 Connection & Reconnection Fee	\$29,430	\$35,000	\$30,000	\$35,000	0.00%
5119 NSF Fees	\$2,400	\$3,000	\$3,000	\$3,000	0.00%
5122 Meter Install Fee	\$6,350	\$4,000	\$15,000	\$10,000	150.00%
5329 Donations	\$0	\$40,000	\$40,000	\$0	-100.00%
5400 Discounts Earned	\$221	\$0	\$0	\$0	NaN
5491 Gain on sales of Assets		\$0	\$0	\$7,000	Infinity
5499 Miscellaneous Revenue	\$18,199	\$14,000	\$14,000	\$10,000	-28.57%
5500 Grant Revenue	\$0	\$350,000	\$0	\$0	-100.00%
5530 Interest Revenue	\$9,535	\$6,000	\$15,000	\$15,000	150.00%
5711 Returned Checks Re-Deposited	\$11,755	\$11,500	\$10,000	\$10,000	-13.04%
TOTAL Revenue	\$1,985,910	\$2,539,492	\$2,290,000	\$2,233,000	-12.07%
Other Source of Funds					
5801 Transfers in - Water Fund	\$0	\$0	\$0	\$0	NaN
5802 Transfers in - General Fund	\$0	\$0	\$0	\$0	NaN
5803 Transfers in - Trust Funds	\$0	\$0	\$0	\$0	NaN
5855 Other Financial Source - Contributed Capital	\$0	\$0	\$0	\$0	NaN
5900 Cash Overage/Shortage	(\$317)	\$0	\$0	\$0	NaN
TOTAL Other Source of Funds	(\$317)	\$0	\$0	\$0	NaN
Payroll					
6101 Salaries	\$354,155	\$357,585	\$337,500	\$407,569	13.98%
6102 Salaries - Overtime	\$22,455	\$25,000	\$25,000	\$25,000	0.00%
6114 Payroll Taxes-City Part FICA	\$27,163	\$29,337	\$26,000	\$30,330	3.38%
6121 Health Insurance	\$49,613	\$51,584	\$51,500	\$53,460	3.64%
6125 TMRS Retirement	\$39,775	\$43,663	\$40,900	\$41,220	-5.60%
6126 Unemployment	\$2,065	\$2,079	\$800	\$1,375	-33.86%
6127 Workers Compensation	\$11,483	\$9,254	\$7,700	\$9,560	3.31%
6129 Miscellaneous Payroll	\$900	\$900	\$900	\$900	0.00%
TOTAL Payroll	\$507,609	\$519,402	\$490,300	\$569,414	9.63%
Supplies					
6208 Office Supplies	\$5,063	\$5,500	\$5,500	\$5,500	0.00%
6209 Other Supplies - Misc.	\$2,313	\$2,000	\$2,000	\$2,000	0.00%
6210 Clothing Supplies	\$6,041	\$6,500	\$6,500	\$6,500	0.00%
6211 Chemicals	\$17,659	\$30,000	\$30,000	\$30,000	0.00%
6212 Postage	\$1,499	\$2,200	\$2,200	\$2,200	0.00%
6216 Vehicle Supplies - Fuel	\$27,893	\$25,000	\$25,000	\$35,000	40.00%
6217 Vehicle Supplies - Other	\$313	\$4,000	\$4,000	\$4,000	0.00%
TOTAL Supplies	\$60,781	\$75,200	\$75,200	\$85,200	13.30%
Maintenance					
6301 Maint. & Repair - Vehicles	\$7,507	\$8,500	\$8,500	\$8,500	0.00%
6302 Maint. & Repair - Equipment	\$7,652	\$9,500	\$8,000	\$9,500	0.00%
6303 Maint. & Repair - Buildings	\$877	\$4,000	\$4,000	\$7,800	95.00%
6305 Maint. & Repair - Other	\$466	\$1,500	\$1,500	\$1,500	0.00%



Water Production & Delivery

6330 Maint. & Repair - Water Lines	\$34,617	\$38,000	\$42,500	\$35,000	-7.89%
6332 Maint. & Repair - Storage Tanks	\$0	\$2,500	\$112,000	\$2,500	0.00%
6334 Maint. & Repair - Pumps, Wells, & Motors	\$123,971	\$100,000	\$75,000	\$100,000	0.00%
6336 Maint. & Repair - Water Meters	\$29,673	\$150,000	\$150,000	\$60,000	-60.00%
TOTAL Maintenance	\$204,763	\$314,000	\$401,500	\$224,800	-28.41%
Services					
6701 GTUA/GMAC Contractor Service	\$85,895	\$109,000	\$109,000	\$109,000	0.00%
6703 Contract Services	\$8,799	\$61,250	\$10,500	\$8,750	-85.71%
6711 Travel Expense	\$845	\$1,000	\$1,000	\$1,000	0.00%
6712 Rental Expense	\$2,940	\$2,500	\$1,500	\$2,500	0.00%
6721 Education & Training	\$1,898	\$2,200	\$2,000	\$2,200	0.00%
6722 Insurance - Property & Liability	\$12,210	\$12,000	\$14,100	\$14,500	20.83%
6731 Public Notices - Advertising	\$311	\$3,500	\$1,500	\$3,500	0.00%
6753 Legal Expense	\$4,488	\$20,000	\$10,000	\$10,000	-50.00%
6754 Accounting Expenses	\$1,065	\$1,500	\$1,500	\$1,500	0.00%
6755 Audit Expense	\$8,500	\$9,250	\$7,500	\$7,500	-18.92%
6756 Engineering	\$49,327	\$50,000	\$50,000	\$25,000	-50.00%
6761 Dues, Publications, Permits & Licenses	\$8,894	\$10,000	\$10,000	\$10,000	0.00%
6770 Penalties	\$50	\$0	\$0	\$0	NaN
6780 Electricity	\$275,089	\$315,000	\$275,000	\$315,000	0.00%
6781 Gas - Natural/Propane	\$60	\$1,000	\$1,000	\$1,500	50.00%
6783 Telephones - Pagers	\$12,441	\$15,000	\$11,800	\$11,200	-25.33%
6785 Bad Debt Expense	\$0	\$0	\$0	\$0	NaN
6786 Returned Check Expense	\$0	\$12,000	\$10,000	\$10,000	-16.67%
0000 Bond Payments				\$127,000	
6790 Interest Expense	\$343,589	\$377,133	\$360,513	\$368,018	-2.42%
6799 Other Services - Misc.	\$5,530	\$16,240	\$27,770	\$7,575	-53.36%
TOTAL Services	\$821,931	\$1,018,573	\$904,683	\$1,035,743	1.66%
Capital					
6801 Depreciation	\$0	\$0	\$0	\$0	NaN
6802 Amortization Expense	\$0	\$0	\$0	\$0	NaN
6910 Motor Vehicles	\$0	\$0	\$0	\$30,000	Infinity
6911 Machinery & Equipment	\$0	\$2,000	\$0	\$0	-100.00%
TOTAL Capital	\$0	\$2,000	\$0	\$30,000	1,400.00%
Other Use of Funds					
9812 Transfers Out - General Fund	\$0	\$0	\$0	\$0	NaN
9813 Transfers Out - Trust Funds	\$0	\$0	\$0	\$0	NaN
9814 Transfers Out - Debt Fund	\$164,428	\$163,524	\$163,524	\$162,763	-0.47%
9815 Transfer Out - Capital Fund	\$0	\$0	\$0	\$58,025	Infinity
TOTAL Other Use of Funds	\$164,428	\$163,524	\$163,524	\$220,788	35.02%
TOTAL 701 Water	\$1,759,512	\$2,092,699	\$2,035,207	\$2,165,945	3.5%



Waste Water Collection and Treatment

705 Sewer	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5116 W & S Tap Fees	\$0	\$500	\$1,000	\$1,000	100.00%
5120 Reimburse Sewer Line	\$0	\$0	\$0	\$0	NaN
5124 Sewer Impact Fees	\$0	\$0	\$0	\$0	NaN
5201 Sewer Revenue	\$1,122,171	\$1,200,310	\$1,273,000	\$1,270,000	5.81%
5324 Sewer Line Camera Inspection Fee	\$900	\$1,000	\$2,500	\$2,000	100.00%
5499 Miscellaneous Revenue	\$41,827	\$5,000	\$1,000	\$1,000	-80.00%
5500 Grant Revenue	\$0	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$273	\$600	\$200	\$200	-66.67%
5601 Sanitation Revenue	\$576,655	\$580,000	\$580,000	\$580,000	0.00%
TOTAL Revenue	\$1,741,826	\$1,787,410	\$1,857,700	\$1,854,200	3.74%
Other Source of Funds					
5803 Transfers in - Trust Funds	\$0	\$0	\$0	\$0	NaN
TOTAL Other Source of Funds	\$0	\$0	\$0	\$0	NaN
Payroll					
6101 Salaries	\$70,147	\$70,826	\$73,000	\$74,341	4.96%
6102 Salaries - Overtime	\$3,191	\$7,000	\$5,700	\$7,000	0.00%
6114 Payroll Taxes-City Part FICA	\$5,626	\$5,969	\$6,000	\$6,238	4.50%
6121 Health Insurance	\$11,028	\$11,463	\$11,425	\$11,880	3.64%
6125 TMRS Retirement	\$8,120	\$9,340	\$9,000	\$8,898	-4.74%
6126 Unemployment	\$378	\$378	\$140	\$250	-33.86%
6127 Workers Compensation	\$1,741	\$1,502	\$1,425	\$1,569	4.47%
6129 Miscellaneous Payroll	\$200	\$200	\$200	\$200	0.00%
TOTAL Payroll	\$100,431	\$106,678	\$106,890	\$110,375	3.47%
Supplies					
6209 Other Supplies - Misc.	\$2,124	\$2,500	\$2,500	\$2,500	0.00%
6211 Chemicals	\$9,946	\$11,000	\$11,000	\$11,000	0.00%
TOTAL Supplies	\$12,070	\$13,500	\$13,500	\$13,500	0.00%
Maintenance					
6302 Maint. & Repair - Equipment	\$3,214	\$2,500	\$2,500	\$2,500	0.00%
6303 Maint. & Repair - Buildings	\$1,951	\$12,000	\$12,000	\$2,500	-79.17%
6340 Maint. & Repair - Sewer Lines	\$23,286	\$25,000	\$25,000	\$25,000	0.00%
6342 Maint. & Repair - Lift Stations	\$16,387	\$25,000	\$5,000	\$25,000	0.00%
6344 Maint. & Repair - Sewer Plant	\$14,904	\$30,000	\$30,000	\$30,000	0.00%
TOTAL Maintenance	\$59,742	\$94,500	\$74,500	\$85,000	-10.05%
Services					
6703 Contract Services	\$24,019	\$31,000	\$31,000	\$31,000	0.00%
6704 Sanitation Contract	\$520,936	\$497,685	\$497,685	\$497,685	0.00%
6706 NTMWD Contract	\$181,101	\$174,530	\$174,530	\$174,530	0.00%
6712 Rental Expense	\$401	\$500	\$250	\$500	0.00%
6721 Education & Training	\$1,937	\$2,000	\$2,000	\$2,000	0.00%
6722 Insurance - Property & Liability	\$3,312	\$2,500	\$2,800	\$2,800	12.00%
6731 Public Notices - Advertising	\$0	\$1,000	\$0	\$1,000	0.00%
6756 Engineering	\$4,019	\$5,000	\$5,000	\$25,000	400.00%
6761 Dues, Publications, Permits &	\$8,821	\$15,000	\$10,000	\$15,000	0.00%



Waste Water Collection and Treatment

Licenses					
6780 Electricity	\$106,594	\$130,000	\$120,000	\$120,000	-7.69%
6783 Telephones - Pagers	\$2,328	\$3,000	\$3,000	\$3,000	0.00%
0000 Bond Payments				\$235,000	
6790 Interest Expense	\$322,745	\$316,880	\$317,156	\$307,406	-2.99%
TOTAL Services	\$1,176,213	\$1,179,095	\$1,163,421	\$1,414,921	20.00%
Capital					
6801 Depreciation	\$0	\$0	\$0	\$0	NaN
6911 Machinery & Equipment	\$0	\$0	\$0	\$5,000	
TOTAL Capital	\$0	\$0	\$0	\$5,000	
Other Use of Funds					
9814 Transfers Out - Debt Fund	\$58,791	\$58,626	\$58,626	\$58,315	-0.53%
TOTAL Other Use of Funds	\$58,791	\$58,626	\$58,626	\$58,315	-0.53%
TOTAL 705 Sewer	\$1,407,247	\$1,452,399	\$1,416,937	\$1,687,111	16.16%



Utility Billing

710 Utility Billing	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Payroll					
6101 Salaries	\$113,543	\$114,622	\$115,300	\$121,045	5.60%
6102 Salaries - Overtime	\$1,795	\$5,000	\$100	\$1,500	-70.00%
6114 Payroll Taxes-City Part FICA	\$8,834	\$9,178	\$8,900	\$9,401	2.43%
6121 Health Insurance	\$19,294	\$19,950	\$19,990	\$20,790	4.21%
6125 TMRS Retirement	\$12,818	\$14,242	\$13,400	\$13,410	-5.84%
6126 Unemployment	\$683	\$662	\$252	\$438	-33.91%
6127 Workers Compensation	\$308	\$270	\$420	\$296	9.49%
6129 Miscellaneous Payroll	\$350	\$350	\$350	\$350	0.00%
TOTAL Payroll	\$157,625	\$164,274	\$158,712	\$167,230	1.80%
Supplies					
6208 Office Supplies	\$2,981	\$4,500	\$4,500	\$4,500	0.00%
6209 Other Supplies - Misc.	\$317	\$75	\$50	\$75	0.00%
6212 Postage	\$8,322	\$9,000	\$10,500	\$10,500	16.67%
TOTAL Supplies	\$11,620	\$13,575	\$15,050	\$15,075	11.05%
Maintenance					
6302 Maint. & Repair - Equipment	\$189	\$300	\$300	\$300	0.00%
6303 Maint. & Repair - Buildings	\$1,786	\$200	\$200	\$200	0.00%
6305 Maint. & Repair - Other	\$0	\$100	\$100	\$100	0.00%
TOTAL Maintenance	\$1,975	\$600	\$600	\$600	0.00%
Services					
6703 Contract Services	\$21,428	\$30,375	\$22,040	\$34,315	12.97%
6711 Travel Expense	\$249	\$300	\$300	\$450	50.00%
6712 Rental Expense	\$510	\$100	\$100	\$100	0.00%
6721 Education & Training	\$265	\$200	\$295	\$300	50.00%
6722 Insurance - Property & Liability	\$0	\$0	\$0	\$0	NaN
6731 Public Notices - Advertising	\$0	\$0	\$0	\$0	NaN
6761 Dues, Publications, Permits & Licenses	\$0	\$380	\$150	\$100	-73.68%
6780 Electricity	\$0	\$4,800	\$4,800	\$4,800	0.00%
6783 Telephones - Pagers	\$2,586	\$2,700	\$2,900	\$2,950	9.26%
6786 Returned Check Expense	\$11,169	\$0	\$0	\$0	NaN
6799 Other Services - Misc.	\$0	\$0	\$0	\$0	NaN
TOTAL Services	\$36,207	\$38,855	\$30,585	\$43,015	10.71%
Capital					
6911 Machinery & Equipment	\$2,613	\$3,000	\$500	\$585	-80.50%
TOTAL Capital	\$2,613	\$3,000	\$500	\$585	-80.50%
TOTAL 710 Utility Billing	\$210,040	\$220,304	\$205,447	\$226,505	2.81%



Utility Debt Fund Summary

Series	Name	Amount Outstanding	Interest Rates	Call Date	Final Maturity	Repayment Pledge
1976	WW&SS Rev Bonds	\$19,500	5.00%	Currently Callable	9/1/2014	W&S Revenues
1976	GO Water Bonds	\$24,500	5.00%	Currently Callable	1/1/2016	General Obligation
2005	Contract Rev Ref Bonds	\$2,180,000	4.42%	Non Callable	5/1/2028	GTUA Contract
2005	Contract Rev Bonds	\$601,250	4.24 – 5.74%	4/1/2015	10/1/2028	GTUA Contract
2006	Contract Rev Bonds	\$1,815,000	3.10 – 3.75%	12/1/2016	6/1/2026	GTUA Contract
2006	Contract Rev Bonds	\$2,168,750	5.68 – 5.83%	N/A	2/1/2040	GTUA Contract
2007	Contract Rev Bonds	\$2,165,000	3.00 – 4.10%	12/1/2017	6/1/2028	GTUA Contract
2007-A	Contract Rev Bonds	\$705,000	3.87 – 5.57%	5/1/2017	5/1/2027	GTUA Contract
2007-B	Contract Rev Bonds	\$1,040,000	3.87 – 5.57%	11/1/2017	5/1/2027	GTUA Contract
2007-C	Contract Rev Bonds	\$3,310,000	3.87 – 5.62%	11/1/2017	5/1/2032	GTUA Contract
2007	Contract Rev Bonds	\$1,223,750	3.87 – 5.62%	4/1/2017	10/1/2036	GTUA Contract
2008	Contract Rev Bonds	\$500,000	5.14%	Any date @ 101%	5/1/2027	GTUA Contract
2009	Comb Tax & Rev Ref Bonds	\$4,115,000	4.28% through 2/15/2018 15% thereafter	2/15/2018	2/15/2026	General Obligation
	TOTAL	\$19,867,750				



Utility Fund Debt Management Strategy

A	B	C	D	E	F	G	H	I	J	K
Fiscal Year Ending 9/30	Existing W&S System Revenue Debt Service	Existing W&S-Supported G.O. Debt Service	Existing GTUA Anna Project Debt Service	Existing GTUA Anna/Melissa Project Debt Service	Existing GTUA Collin/Grayson Project Debt Service ⁽¹⁾	Total Existing W&S System Supported Debt Service	Series 2015 Refunding / Restructuring Savings	Series 2016 Refunding / Restructuring Savings	Series 2018 Refunding / Restructuring Savings	NET NEW W&S System Supported Debt Service
2011	\$ 5,475	\$ 207,495	\$ 496,600	\$ 313,958	\$ 171,698	\$ 1,195,225	\$ -	\$ -	\$ -	\$ 1,195,225
2012	5,750	206,200	497,089	313,773	197,448	1,220,258	-	-	-	1,220,258
2013	5,500	205,392	522,147	313,345	223,860	1,270,243	-	-	-	1,270,243
2014	5,250	204,072	610,781	317,585	244,853	1,382,541	-	-	-	1,382,541
2015	-	594,192	615,029	321,410	264,311	1,794,942	415,854	-	-	1,379,088
2016	-	600,217	603,443	319,710	283,513	1,806,883	344,408	64,839	-	1,397,635
2017	-	595,404	601,655	317,740	283,666	1,798,465	296,645	53,215	-	1,448,605
2018	-	713,048	599,272	320,443	283,551	1,916,313	299,951	35,760	108,816	1,471,786
2019	-	793,250	606,284	322,633	343,007	2,065,174	(196,685)	(34,598)	635,625	1,660,832
2020	-	551,750	702,149	324,295	343,356	1,921,550	(192,835)	(33,253)	396,375	1,751,263
2021	-	397,375	797,442	325,535	343,546	1,863,898	(188,985)	(36,929)	263,750	1,826,062
2022	-	380,500	787,282	321,223	343,562	1,832,567	(185,135)	(35,400)	228,625	1,824,477
2023	-	352,125	791,063	321,655	343,408	1,808,251	(181,285)	(33,923)	197,625	1,825,834
2024	-	327,625	783,203	321,645	344,297	1,776,770	(177,435)	(37,482)	165,875	1,825,812
2025	-	301,625	789,054	321,120	343,726	1,755,525	(173,585)	(30,841)	138,000	1,821,951
2026	-	274,125	782,912	330,070	343,961	1,731,068	(169,735)	(34,503)	108,875	1,826,431
2027	-	-	590,155	173,245	343,295	1,106,695	(237,998)	(32,845)	(420,125)	1,797,662
2028	-	-	389,024	171,765	343,302	904,091	(233,180)	-	(549,625)	1,686,896
2029	-	-	317,382	-	343,935	661,317	(237,593)	-	(549,750)	1,448,660
2030	-	-	318,051	-	326,948	644,999	(236,043)	-	(553,500)	1,434,542
2031	-	-	317,877	-	327,337	645,214	(233,723)	-	-	878,936
2032	-	-	316,860	-	328,354	645,214	(235,440)	-	-	880,654
2033	-	-	-	-	326,159	326,159	(236,003)	-	-	562,162
2034	-	-	-	-	327,040	327,040	(235,410)	-	-	562,450
2035	-	-	-	-	325,884	325,884	(233,663)	-	-	559,547
2036	-	-	-	-	326,514	326,514	-	-	-	326,514
2037	-	-	-	-	327,500	327,500	-	-	-	327,500
2038	-	-	-	-	219,397	219,397	-	-	-	219,397
2039	-	-	-	-	221,112	221,112	-	-	-	221,112
2040	-	-	-	-	219,597	219,597	-	-	-	219,597
	\$ 21,975	\$ 6,704,394	\$ 12,834,752	\$ 5,471,148	\$ 9,008,136	\$ 34,040,404	\$ (2,227,872)	\$ (155,960)	\$ 170,566	\$ 36,253,670

(1) The GTUA Collin/Grayson Project Series 2006 debt service is as provided by the Greater Texoma Utility Authority.



Trust Funds

	FY 2010	FY 2011		FY 2012	
752 Park Trust	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5106 Intergovernmental Revenue	\$0	\$0	\$0	\$0	NaN
5121 Developer Fees	\$7,500	\$0	\$0	\$0	NaN
5329 Donations	\$0	\$0	\$0	\$0	NaN
5499 Miscellaneous Revenue	\$0	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$170	\$0	\$0	\$0	NaN
TOTAL Revenue	\$7,670	\$0	\$0	\$0	NaN
Other Source of Funds					
5802 Transfers in - General Fund	\$0	\$0	\$0	\$0	NaN
TOTAL Other Source of Funds	\$0	\$0	\$0	\$0	NaN
Capital					
6931 Land & Improvements	\$0	\$0	\$0	\$0	NaN
6941 Other Capital Expenditures	\$0	\$10,000	\$10,700	\$10,000	0.00%
TOTAL Capital	\$0	\$10,000	\$10,700	\$10,000	0.00%
TOTAL 752 Park Trust	\$0	\$10,000	\$10,700	\$10,000	0.00%

	FY 2010	FY 2011		FY 2012	
757 Eastside Park Trust	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5530 Interest Revenue	\$168	\$0	\$0	\$0	NaN
TOTAL Revenue	\$168	\$0	\$0	\$0	NaN
Capital					
6941 Other Capital Expenditures	\$0	\$0	\$0	\$28,700	
TOTAL Capital	\$0	\$0	\$0	\$28,700	
TOTAL 757 Eastside Park Trust	\$0	\$0	\$0	\$28,700	

	FY 2010	FY 2011		FY 2012	
754 Fire Dept. Trust	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5121 Developer Fees	\$1,000	\$0	\$0	\$0	NaN
5530 Interest Revenue	\$357	\$0	\$0	\$0	NaN
TOTAL Revenue	\$1,357	\$0	\$0	\$0	NaN
Services					
6799 Other Services - Misc.	\$0	\$0	\$0	\$0	NaN
TOTAL Services	\$0	\$0	\$0	\$0	NaN
Capital					
6941 Other Capital Expenditures	\$0	\$30,000	\$30,000	\$25,000	-16.67%
TOTAL Capital	\$0	\$30,000	\$30,000	\$25,000	-16.67%
TOTAL 754 Fire Dept. Trust	\$0	\$30,000	\$30,000	\$25,000	-16.67%



Trust Funds

	FY 2010	FY 2011		FY 2012	
781 MC Technology Fund	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5111 Municipal Court Technology Fund	\$0	\$0	\$3,000	\$3,000	Infinity
5530 Interest Revenue	\$0	\$0	\$100	\$100	Infinity
TOTAL Revenue	\$0	\$0	\$3,100	\$3,100	Infinity
Services					
6703 Contract services	\$0	\$0	\$0	\$0	NaN
TOTAL Services	\$0	\$0	\$0	\$0	NaN
Capital					
6911 Machinery & Equipment	\$0	\$0	\$3,000	\$3,000	Infinity
TOTAL Capital	\$0	\$0	\$3,000	\$3,000	Infinity
TOTAL 781 MC Technology Fund	\$0	\$0	\$3,000	\$3,000	Infinity

	FY 2010	FY 2011		FY 2012	
782 MC Bldg Security Fund	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5112 Municipal Court Building Security Fund	\$0	\$0	\$1,800	\$1,800	
5530 Interest Revenue	\$0	\$0	\$50	\$50	
TOTAL Revenue	\$0	\$0	\$1,850	\$1,850	
Services					
6799 Other Services Misc.	\$0	\$0	\$0	\$3,000	
TOTAL Services	\$0	\$0	\$0	\$3,000	
TOTAL 782 MC Bldg Security Fund	\$0	\$0	\$0	\$3,000	

	FY 2010	FY 2011		FY 2012	
784 Child Safety Fund	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5499 Miscellaneous Revenue	\$0	\$0	\$2,000	\$2,000	
5530 Interest Revenue	\$0	\$0	\$60	\$60	
TOTAL Revenue	\$0	\$0	\$2,060	\$2,060	
Capital					
6911 Machinery & Equipment	\$0	\$0	\$2,000	\$0	
TOTAL Capital	\$0	\$0	\$2,000	\$0	
TOTAL 784 Child Safety Fund	\$0	\$0	\$2,000	\$0	



Community Development Corporation

825 CDC	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5225 Sales Tax Revenue - General	\$0	\$210,000	\$236,800	\$220,000	4.76%
5530 Interest Revenue	\$0	\$1,800	\$220	\$220	-87.78%
TOTAL Revenue	\$0	\$211,800	\$237,020	\$220,220	3.98%
Supplies					
6208 Office Supplies	\$0	\$2,500	\$800	\$1,000	-60.00%
6209 Other Supplies - Misc.	\$0	\$2,400	\$200	\$200	-91.67%
6212 Postage	\$0	\$0	\$50	\$50	
TOTAL Supplies	\$0	\$4,900	\$1,050	\$1,250	-74.49%
Services					
6703 Contract services	\$0	\$0	\$6,000	\$10,000	
6711 Travel Expense	\$0	\$1,500	\$200	\$250	-83.33%
6721 Education & Training	\$0	\$1,000	\$200	\$250	-75.00%
6735 Promotion Expense	\$0	\$20,000	\$18,000	\$20,000	0.00%
6753 Legal Expense	\$0	\$10,000	\$12,100	\$13,500	35.00%
6761 Dues, Publications, Permits & Licenses	\$0	\$450	\$250	\$250	-44.44%
6783 Telephones - Pagers	\$0	\$0	\$0	\$0	NaN
6789 Debt-services Principal	\$0	\$64,282	\$64,282	\$66,601	3.61%
6790 Interest Expense	\$0	\$15,727	\$15,727	\$13,256	-15.71%
6799 Other services - Misc.	\$0	\$2,500	\$41,550	\$42,500	1,600.00%
TOTAL Services	\$0	\$115,459	\$158,309	\$166,607	44.30%
Capital					
6921 Buildings & Improvements	\$0	\$17,850	\$17,850	\$20,000	12.04%
6941 Other Capital Expenditures	\$0	\$96,500	\$152,500	\$30,000	-68.91%
TOTAL Capital	\$0	\$114,350	\$170,350	\$50,000	-56.27%
TOTAL 825 CDC	\$0	\$229,809	\$328,659	\$216,607	-5.74%



Economic Development Corporation

826 EDC	FY 2010	FY 2011		FY 2012	
	ACTUAL	BUDGET	ESTIMATED	PROPOSED	% CHG
Revenue					
5225 Sales Tax Revenue - General	\$0	\$0	\$236,200	\$220,000	
5530 Interest Revenue	\$0	\$0	\$225	\$225	
TOTAL Revenue	\$0	\$0	\$236,425	\$220,225	
Supplies					
6208 Office Supplies	\$0	\$0	\$1,000	\$1,000	
6209 Other Supplies - Misc.	\$0	\$0	\$400	\$4,000	
6210 Clothing Supplies	\$0	\$0	\$100	\$300	
6212 Postage	\$0	\$0	\$75	\$75	
TOTAL Supplies	\$0	\$0	\$1,575	\$5,375	
Services					
6703 Contract services	\$0	\$0	\$51,950	\$52,950	
6711 Travel Expense	\$0	\$0	\$8,000	\$9,000	
6721 Education & Training	\$0	\$0	\$4,250	\$4,500	
6735 Promotion Expense	\$0	\$0	\$20,000	\$20,000	
6753 Legal Expense	\$0	\$0	\$12,000	\$13,500	
6761 Dues, Publications, Permits & Licenses	\$0	\$0	\$700	\$800	
6783 Telephones - Pagers	\$0	\$0	\$0	\$0	
6789 Debt-services Principal	\$0	\$0	\$33,476	\$33,475	
6790 Interest Expense	\$0	\$0	\$14,939	\$14,939	
6799 Other services - Misc.	\$0	\$0	\$0	\$0	
TOTAL Services	\$0	\$0	\$145,315	\$149,164	
Capital					
6931 Land & Improvements	\$0	\$0	\$0	\$0	
6941 Other Capital Expenditures	\$0	\$0	\$75,500	\$65,500	
TOTAL Capital	\$0	\$0	\$75,500	\$65,500	
TOTAL 826 EDC	\$0	\$0	\$220,815	\$214,664	