



## *The City of Celina*

### FY 2012–2013 APPROVED ANNUAL OPERATING BUDGET



#### **HB 3195 Statement:**

**This budget will raise more total property taxes than last year's budget by \$130,603 or 4.38%, and of that amount, \$92,664.99 is tax revenue to be raised from new property added to the tax roll this year.**

## INTRODUCTION

July 29th, 2012

Honorable Mayor and City Council:

In 2012 the City of Celina showed a resilient rise from the economic downturn that began in 2007-2008. Several substantial new businesses stamped their footprint on our local economy. McDonalds began the year by opening on October 15th to the sounds of cheers along with a triumphant day of Celebration of the City of Celina's 100<sup>th</sup> anniversary of the Square. Since that tremendous day other businesses have found Celina to be a warm and welcoming atmosphere that is full of hometown spirit and pride.

Turquoise Firefly opened a retail shop along with TF Downstairs, a coffee and sandwich shop in the former Presbyterian Church. Texas Health opened Physician offices to better serve our community. Celina Dental Center is building two new buildings that will house additional facilities for other medical professionals in Celina. Dickey's Bar B Que opened in July to a full house of hungry patrons who enjoyed the family atmosphere and friendliness of the staff. 7-Eleven will soon be opening in the previous Shell service station.

In 2012-2013 we will begin negotiations with businesses that will enhance local retail opportunities. We have reaffirmed our relationship with existing stakeholders to ensure that we partner together to promote Celina to the businesses and individuals through special events such as the Balloon Festival, the Main Street golf tournament and the Cinco de Mayo festival.

The City of Celina has partnered with the Economic Development Corporation, the Chamber of Commerce and the School Districts to engineer a strategic plan, which will create opportunities for existing and new businesses to begin sharing ideas to creatively solve issues concerning public

infrastructure, public safety and economic development while welcoming new citizens to be involved in their local governance.

In a recent study done by the University of Texas at Arlington it was suggested, “that knowledge, creativity, and innovation will dominate the future local economy”. As competition for tax dollars grows, collaboration with the Independent school districts, Collin College, Collin, Denton, and Grayson counties will be the key to maximizing our cities’ competitive advantages. The study further states, “Cities and regions that prosper will be those with the best performances in technology, tolerance, talent and territorial assets because they will attract creative workers.”

These are times of tremendous transformation. Our community leaders will face many challenges as they attempt to navigate the changes that are on the horizon. We are strategically planning to solve the issues of the future, while preserving the heritage that our city was built upon. Strong and creative volunteers struggled to ensure that the necessary focus was placed on how Celina will develop. Many have sacrificed so that the vision of Celina is upheld to ensure that we grow in a manner that is good for all who live in our community. The following Budget Document is a summary of the implements that we can use to accomplish our goals for the future of our community.

Respectfully submitted,

Mike Foreman  
City Manager

# FY 2012-2013 Proposed Annual Operating Budget

## AS SUBMITTED TO:

The Honorable Jim Lewis  
Mayor

Todd McCally  
Mayor Pro-Tem

City Council Members  
Larry Berg  
Wayne Nabors  
Carmen Roberts  
Sean Terry  
Bill Webber

## PROPOSED AND SUBMITTED BY:

Mike Foreman  
City Manager

## PREPARED BY:

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# BUDGET MESSAGE

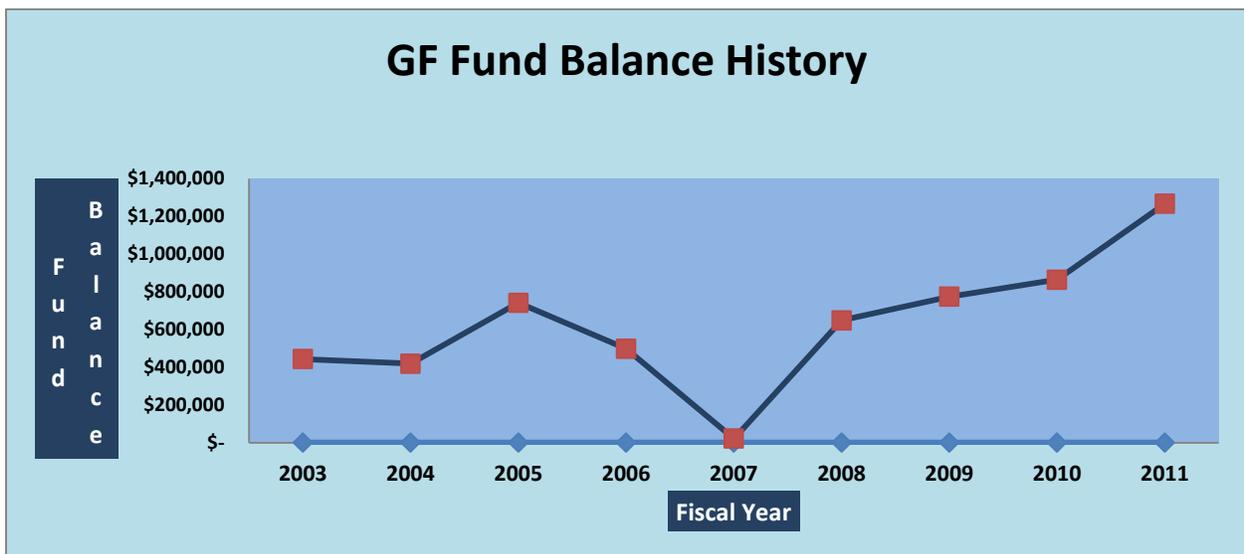
July 29th, 2012

Honorable Mayor and City Council:

In accordance with the city of Celina’s financial policies and section 8.06 of the City Charter, I am pleased to submit the FY 2012 – 2013 budget and a collection of other statistical information about our municipal government.

While the City of Celina has experienced slow growth and less development during the downturn of the economy, it has weathered thus far better than most other Texas cities and definitely outpaced the experience of cities outside of Texas. Celina added stability to its population during this time. Its municipal employment force fortunately experienced only minor redirection. The Public Safety component (**Police 18% of the work force and Fire/EMS 25% of the work force**) has remained top priority of the community, thereby providing a high level of resources for these important Public Safety services. Quality of life functions – Parks and Recreation and Library – have also been adequately maintained. Again, even with the downturn, the City of Celina has positioned itself to maintain quality services to the public and continue to plan for the future.

A significant tool that has allowed the City to address the most challenging financial storm in recent history has been the City’s budget and financial forecasting process. In FY 2006 – 2007 our financial forecast projected a fund balance for the General Fund that was dangerously short of our goal of 25%. We immediately address this issue by reducing the expenditures and increasing our revenues by generating new revenue sources. Following chart further validate our financial strategy.



For the coming fiscal year, FY 2012 – 2013 we are presenting you with a balance budget. With this budget Celina seeks to remain a vibrant, family oriented community that fosters a strong communication link between its local government and citizens.

The City proposes a total combined budget of \$13,451,897 which represents an increase of \$1,370,147 over the originally adopted FY 2011-2012 budget. This budget will allow the City to have a healthy fund balance and maintain the property tax at the current level of \$0.6450.

According to the Collin County Appraisal District, the total assessed property value for FY 2012-2013 equals \$481,645,071, an increase of \$19,795,326 or 4.9% over last year. New constructions were added \$13,566,638.00, new annexations were added \$671,465.00 and existing property value increases were added \$5,557,223.00 to the tax roll. Total Exemptions for the City of Celina for FY 2012-2013 has increased by \$ 6,042,273.00 from last year.

We are dedicated to ensure that the City remains a highly desirable place in which to live and raise a family. We strive to support a proactive city that:

- Is safe and secure
- Keeps its citizens informed
- Encourages civic involvement and community activities
- Upholds quality building standards
- Provides access to inviting parks
- Maintains solid relationships with neighboring communities
- Strengthens business and economic vitality

In the coming sixty days, the City Council and community will be afforded several opportunities to become familiar with and ask questions about the proposed budget. Our goal is to present information transparently, accurately, and timely. In addition, we will provide a high level of analysis with any question or request for clarification received from the City Council or the community during the budget adoption process. The City Council will hold a public hearing on the budget on September 4, 2012 and two (2) public hearings on the proposed tax rate. We will take out advertisements in a local newspaper, and we will post the proposed budget on the City's website, and provide an electronic and/or hard copy to anyone who requests it in person, by phone, email, or fax.

The format of this budget will provide you with an easy to read document. Each section is divided into various components with supporting information and statistics. We look forward to helping to ensure that the budget represents the service level that you and the citizens of Celina expect and deserve.

## **The Budget Process**

### ***A DEFINITION OF THE BUDGET PROCESS***

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. A good budget process is far more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication, and financial dimensions. The following definition recognizes the broad scope of the budget process and provides a base for improvement of the budget process.

***The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets.***

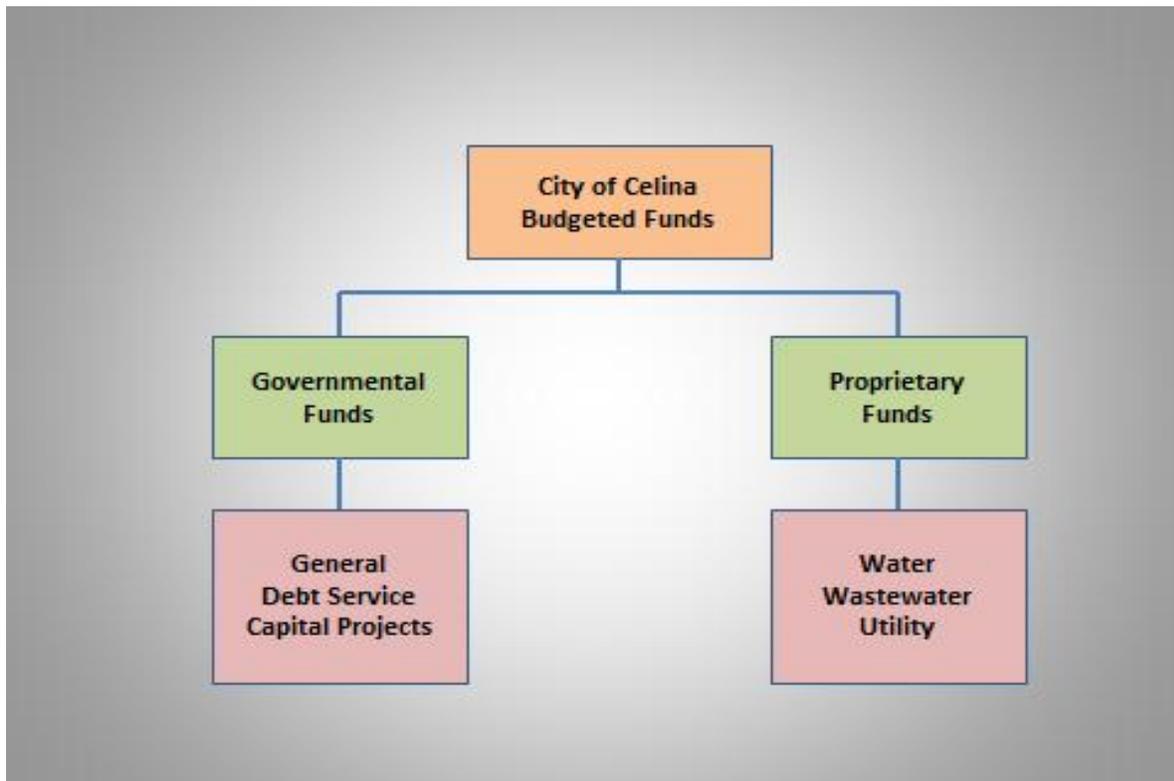
### ***THE MISSION OF THE BUDGET PROCESS***

The mission statement below identifies the central goal of the budget process. It incorporates both political and managerial aspects, as well as a responsibility to report and account for the provision of services and use of resources. Communication and involvement with citizens and other stakeholders is stressed. The broad nature of the mission allows issues to be addressed that have limited the success of budgeting in the past.

***The mission of the budget process is to help decision makers make informed choices for the provision of services and capital assets and to promote stakeholder participation in the decision process.***

The City employs a fund accounting structure that will assist to accomplish this mission.

The identity and functions of these funds are:



- **General Fund** - to account for the resources and expenditures related to the generally recognized governmental services and/or functions provided by the various City departments, including: the Library Services Department, Office of the City Secretary, Development Services, Administration, Municipal Court, Fire and Emergency Medical Services, Public Works (including Street Maintenance and Drainage), Police, Parks & Recreation, and Main Street - a governmental fund type.
- **Debt Service Fund** – to account for the accumulation of resources for, and the payment of, general long term debt principal and interest - a governmental fund type.
- **General Capital Improvement Projects Fund** – to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from non-utility revenues – a governmental fund type.
- **Utility Fund** - to account for all the activities required for the provision of water and sanitary sewer (through Public Works) and sanitation collection and disposal services to the residents of the City - a proprietary fund type.

- **Utility Capital Improvement Fund** - to account for the financial resources associated with multi-year and/or major capital improvement projects to be funded from utility revenues – a proprietary fund type.
- **Impact Fees Fund** – to account for the resources and expenditures of the Water and Sewer Impact Fees that have been or expect to be collected – a proprietary type fund.
- **Economic Development Corporation Fund** - to account for the resources and expenditures related to the Section 4A Economic Development Corporation – a governmental type fund.
- **Community Development Corporation Fund** - to account for the resources and expenditures related to the Section 4B Community Development Corporation – a governmental type fund.

## **GENERAL BUDGET POLICY**

These general Budget Policies are the basis on which staff develops budget recommendations and establishes funding priorities within the limited revenues the City has available to provide municipal services.

### **1) Operating Budget – Overall**

a) The budget should be a performance, financing and spending plan agreed to by the City Council and Mayor. It should contain information and data regarding expected revenues, expected expenditures and expected performance.

b) The Finance Director shall prepare and the City Manager present the annual budget preparation calendar to Council, Mayor and staff by the end of September each year.

c) Annually, the Finance Director will prepare and refine written policies and goals to guide the preparation of performance, financing and spending plans for the City budget. Adopted budgets will comply with the adopted budget policies and City Council priorities.

d) As a comprehensive business plan, the budget should provide the following critical elements recommended by the Government Finance Officers Association; public policies, and Long-Range Financial Plan.

e) The City’s annual budget presentation should display the City’s service/delivery

performance plan in a friendly format. Therefore, the City will use a program budgeting format to convey the policies for and purposes of the City operations.

The City will also prepare the line item format materials for those who wish to review that information.

f) Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.

g) Finance Director has primary responsibility for:

a) formulating budget proposals in line with City Council priority directions.

b) implementing those proposals once they are approved.

## **2) Fiscal Integrity**

a) Ongoing operating expenditure budgets will not exceed the amount of ongoing revenue budgets to finance these costs. New program request costs will have to identify either a new ongoing source of revenue or identify offsetting/ongoing expenditures to be eliminated.

b) In years when City Council approves operating budgets with ongoing costs exceeding ongoing revenues, the City Council must authorize the use of fund balance reserve to be used.

c) Any available carryover balance will only be used to offset one-time or non-recurring costs. Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs.

d) The City will maintain the fiscal integrity of its operating and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.

e) Mitigation fees shall be used only for the project or purpose for which they are intended.

f) The City will maintain a balanced budget which is defined as planned funds available equal planned expenditures and ending fund balance.

## **3) Revenues**

a) Generally revenues estimates shall not assume growth rates in excess of inflation and scheduled rate increases. Actual revenues that are over estimates will be recognized through budgetary adjustments only after it takes place. This minimizes the likelihood of either a reduction in force or service level in the event revenues would be less than

anticipated.

b) Investment income earned shall be budgeted on the allocation methodology, i.e., the projected average monthly balance of each participating fund.

#### **4) Reporting**

a) A revenue/expenditure report will be produced monthly so that it can be directly compared to the actual results of the fiscal year to date.

b) Each quarter, staff will produce a “Quarterly Financial Report” comparing current year to past year actual revenue and expenditure and present the data to City Council.

c) Semi-annually, staff will provide revenue and expenditure projections for the next five years (General Fund Projection Model). Projections will include estimated operating costs for future capital improvements that are included in the capital budget. This data will be presented to the City Council in a form to facilitate annual budget decisions, based on a multi-year strategic planning perspective.

#### **5 Citizen Involvements**

a) Citizen involvement during the budget process shall be encouraged through public hearings, work sessions, website and surveys.

b) Involvement shall also be facilitated through Council appointed boards, commissions and committees that serve in an advisory capacity to the Council and staff.

#### **6) Fees**

a) Fees shall be to cover 100% of the costs of service delivery, unless such amount prevents an individual from obtaining essential services. Fees or service charges should not be established to generate money in excess of the cost of providing service.

b) Fees may be less than 100% if other factors, e.g., market forces, competitive position, etc., need to be recognized.

#### **7) Capital Budget – Fiscal Policies**

a) Capital project proposals should include as complete, reliable and attainable cost estimates as possible. Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail

known about the project. Project cost estimates should be included in the City's Five Years Capital Improvement Plan (CIP) and should be as reliable as possible; recognizing that Year 1 or Year 2 project cost estimates will be more reliable than cost estimates in the later years.

**b)** Proposals should include a comprehensive resource plan. This plan should include the amount and type of resources required, a timeline and financing strategies to be employed. The plan should indicate resources necessary to complete any given phase of the project, i.e., design, rights-of-way acquisition, construction, project management, contingency, etc.

**c)** Capital project proposals should include a discussion on level of service (LOS). At a minimum, the discussion should include current LOS level associated with the proposal and level of LOS after completion of proposal. Proposals with low level LOS will receive higher priority than those with higher levels of LOS. Capital project proposals that either has a current LOS level of 100% or higher or will have a LOS level of 100% or higher after completion of the proposal must include a discussion on impacts to other services that have a LOS level below 100%.

**d)** All proposals for capital projects will be presented to the City Council within the framework of a Capital Budget. Consideration will be given to the commitment of capital funds outside the presentation of the annual capital budget review process for emergency capital projects, time sensitive projects, projects funded through grants or other non-city funding sources and for projects that present and answer the following questions for Council consideration:

- 1) Impacts to other projects
- 2) Funding sources

**e)** Capital project proposals shall include all reasonably attainable cost estimates for operating and maintenance costs necessary for the life cycle of the asset.

**f)** Major changes in project cost must be presented to the City Council for review and approval. Major changes are defined per City's Procurement Policies & Procedures as amounts greater than \$25,000 for single craft or trade and greater than \$50,000 for two or more crafts or trades.

**g)** At the time of project awards, each project shall have reasonable contingencies also budgeted:

**1)** The amount set aside for contingencies shall correspond with industry standards and shall not exceed ten percent (10%), or a percentage of contract as otherwise

determined by the City Council.

II) Project contingencies may, unless otherwise determined by the City Council, be used only to compensate for unforeseen circumstances requiring additional funds to complete the project within the original project scope and identified needs.

III) For budgeting purposes, project contingencies are a reasonable estimating tool. At the time of contract award, the project cost will be replaced with an appropriation that includes the contingency as developed above.

**h)** Staff shall seek ways of ensuring administrative costs of implementing the Capital Budgets are kept at appropriate levels.

**i)** The Capital Budget shall contain only those projects that can be reasonably expected to be accomplished during the budget period. The detail sheet for each project shall contain a project schedule with milestones indicated.

**j)** Capital projects that are not expensed during the budget period will be re-budgeted or carried over to the next fiscal period except as reported to the City Council for its approval. Multi-year projects with unexpended funds will be carried over to the next fiscal period.

**k)** If a proposed capital project will have a direct negative effect on other publicly owned facilities and/or property, or reduce property taxes revenues (for property purchases within the City), mitigation of the negative impact will become part of the proposed capital project costs.

**l)** A capital project will not be budgeted unless there is a reasonable expectation that funding is available.

## **9) Debt Policies**

**a)** Debt will not be used for operating costs.

**b)** Whenever possible, the City shall identify alternative sources of funding and availability to minimize the use of debt financing.

**c)** Whenever possible, the City shall use special assessment, revenue or other self-supporting debt instead of general obligation debt.

**d)** Tax Anticipation Notes will be issued only when the City's ability to implement approved programs and projects are seriously hampered by temporary cash flow shortages.

**e)** Long-term general obligation debt will be issued when necessary to acquire land and/or fixed assets, based upon the City's ability to pay. Long-term general obligation debt will be limited to those capital projects that cannot be financed from existing revenues and

only when there is an existing or near-term need for the acquisition or project. The acquisition or project should also be integrated with the City's Long-range Financial Plan and the Capital Improvement Plan (CIP).

f) The maturity date for any debt issued for acquisition or project will not exceed the estimated useful life of the financed acquisition or project.

g) Current revenues or ending fund balance shall be set aside to pay for the subsequent two year's debt service payments. This is intended to immunize the City's bondholders from any short-term volatility in revenues.

h) The City shall establish affordability guidelines in order to preserve credit quality. One such guideline, which may be suspended for emergency purposes or unusual circumstances, is as follows: Debt service as a percent of the City's operating budget should not exceed (x%).

## **Budget Preparation**

The budget preparation process began in April when the departments under Budget Policy guideline and in conjunction with the Finance Director projected current year revenues and expenditures, as well as, proposed the following year's revenues and expenditures. A Budget Review Meeting was held in July for all senior staff members and City Council. The budget process was comprised of three elements: (1) continuation level/target budget (expenditures), (2) budget assessment - improvements, and (3) budget assessment – expenditure reductions.

### **1. Continuation Level/Target Budget**

The continuation level budget (expenditures) is a target budget. Each department's continuation level budget (expenditures) is based upon a target number they cannot exceed. The Fund's continuation level/target budget (expenditures) will not exceed revenue dollars. No additional improvements such as personnel, furniture/equipment and/or other services are included in the continuation level budget (expenditure).

### **2. Budget Assessment - Improvements**

The second element of the budget process is an assessment and inclusion of department service improvement requests. Service improvements are examples such as additional staff or equipment.

### 3. Budget Assessment – Expenditure Reductions

The last element in the budget preparation process is an assessment and inclusion of department expenditure reductions. Expenditure reductions will be reviewed annually to assess whether current services can be streamlined and or outsourced at a reduction in cost. Once the continuation level/target budget, reduction, and improvement requests were completed, the City Manager reviewed the department proposals and met with department directors in July.

Several meetings between Staff and the Finance & Government Committees were conducted to review all operating and debt service funds.

The Annual Budget Workshop was held on July 23rd and consisted of an intensive One (1) day work session. During this workshop the Council revised the proposed budget based on presentations made by all of the Department Directors. The City Manager's proposed budget is being submitted to the City Council on July 29th. In September 4, 2012 the City Council will conduct a budget hearing. The purpose of the hearing is to seek citizens' involvement by explaining the budget process and looking for suggestions. Budget will be approved in the regular Council meeting along with tax rate in September 10, 2012 as required by City Charter. The budget takes effect for the next fiscal year, beginning October 1, 2012. The budget can be amended during the fiscal year through City Council approval. A budget amendment ordinance can be prepared increasing a fund's appropriation.

## Overview of the 2012-13 Budget

### BUDGET SUMMARY

This budget, including proposed expenditures and transfers out, totals \$13,475,897. The budget estimates current revenues and transfers in of \$10,626,613 or \$2,849,284 less than planned expenditures. The proposed FY2012 -2013 budget is fully funded with current revenues, with the exception of a planned **spend-down of the general capital fund** for construction-in-progress (CIP) projects, including the design of Frontier Parkway, and a **planned spend-down of the utility capital fund** for CIP projects including the Carter Ranch Wastewater Relief line and planned improvements at the existing wastewater treatment plant. The projected combined beginning fund balance of all funds at October 1, 2012 is \$4,914,675. The projected ending fund balance of all funds at September 30, 2013 is \$2,089,405, for a net decrease of \$2,825,270.

The following table provides estimated beginning fund balances, estimated revenues and transfers in, proposed expenses and transfers out and estimated ending fund balances for FY2012-2013, for all funds:

CITY OF CELINA COMBINED BUDGET SUMMARY								FY2012-2013
Fund	Fund Title	Estimated Beginning Balance (10/1/12)	Revenues	Inter-fund Transfers In	Operating Expenses	Capital Outlay	Inter-fund Transfers Out	Estimated Ending Balance (9/30/2013)
102	General Fund	\$ 1,280,989	\$ 3,888,635	\$ 325,000	\$ 4,189,104	\$ -	\$ -	\$ 1,305,520
103	Debt Service Fund	\$ 22,322	\$ 817,252	\$ 976,300	\$ 1,778,997	\$ -	\$ -	\$ 36,877
104	General Fund - Capital Project Fund	\$ 29,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,933
202	Utility Fund	\$ 584,525	\$ 4,304,076	\$ -	\$ 3,172,423	\$ -	\$ 1,131,300	\$ 584,878
203	Impact Fees Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Utility - Capital Project Fund	\$ 2,870,000	\$ -	\$ -	\$ -	\$ 2,859,050	\$ -	\$ 10,950
CDC	Community Development Corporation	\$ 906	\$ 137,500	\$ -	\$ -	\$ -	\$ 137,500	\$ 906
EDC	Economic Development Corporation	\$ 126,000	\$ 177,850	\$ -	\$ 151,009	\$ -	\$ 32,500	\$ 120,341
<b>TOTALS</b>		<b>\$4,914,675</b>	<b>\$9,325,313</b>	<b>\$1,301,300</b>	<b>\$9,291,533</b>	<b>\$2,859,050</b>	<b>\$1,301,300</b>	<b>\$2,089,405</b>

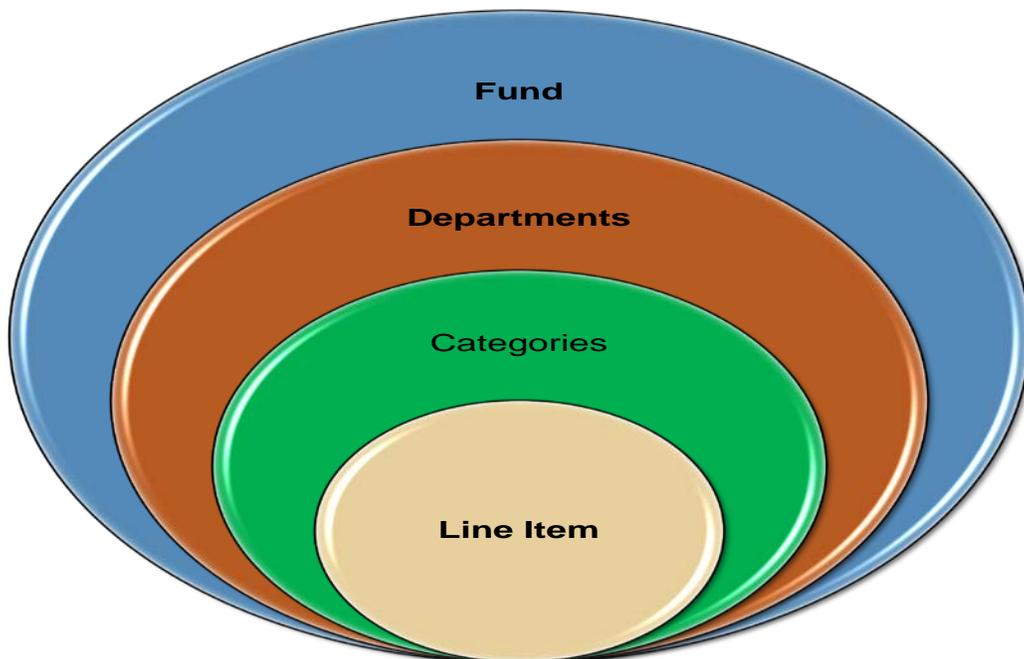
The departmental summaries that follow roll into this combined budget summary, and represent units of the organization arranged within the Funds of the City. As discussed at our work session, the budget we are proposing for each department is broken down into six categories of expenditures. Individual line items roll into the categories and staff will use a line item budget for day-to-day financial management. The six categories are:

- **Personnel** – accounts for the full cost of salaries and all benefits of city employees. This category also includes expenses incident to personnel, such as travel, training, and uniforms.
- **Legal & Professional** – accounts for operating expenses associated with outside consultation with professionals such as attorneys, engineers, and consultants.
- **Materials & Supplies** – accounts for consumable operating supplies, including expenses such as office supplies, chemicals, ammunition, medical supplies, etc.
- **Maintenance** – includes operating expenses for goods and services necessary for the operation and maintenance of our facilities, equipment, and tools

including things like fuel, oil changes, tires, vehicle repairs, hardware and software maintenance agreements, etc.

- **Utility Expenses** – accounts for the cost of purchasing utilities such as electricity, phone lines, and natural gas.
- **Other Operational Expenses** – accounts for the variety of other expenses that occur on a day to day basis, including things like property insurance, postage, equipment rental, advertising, library materials, office cleaning, and rent, etc.

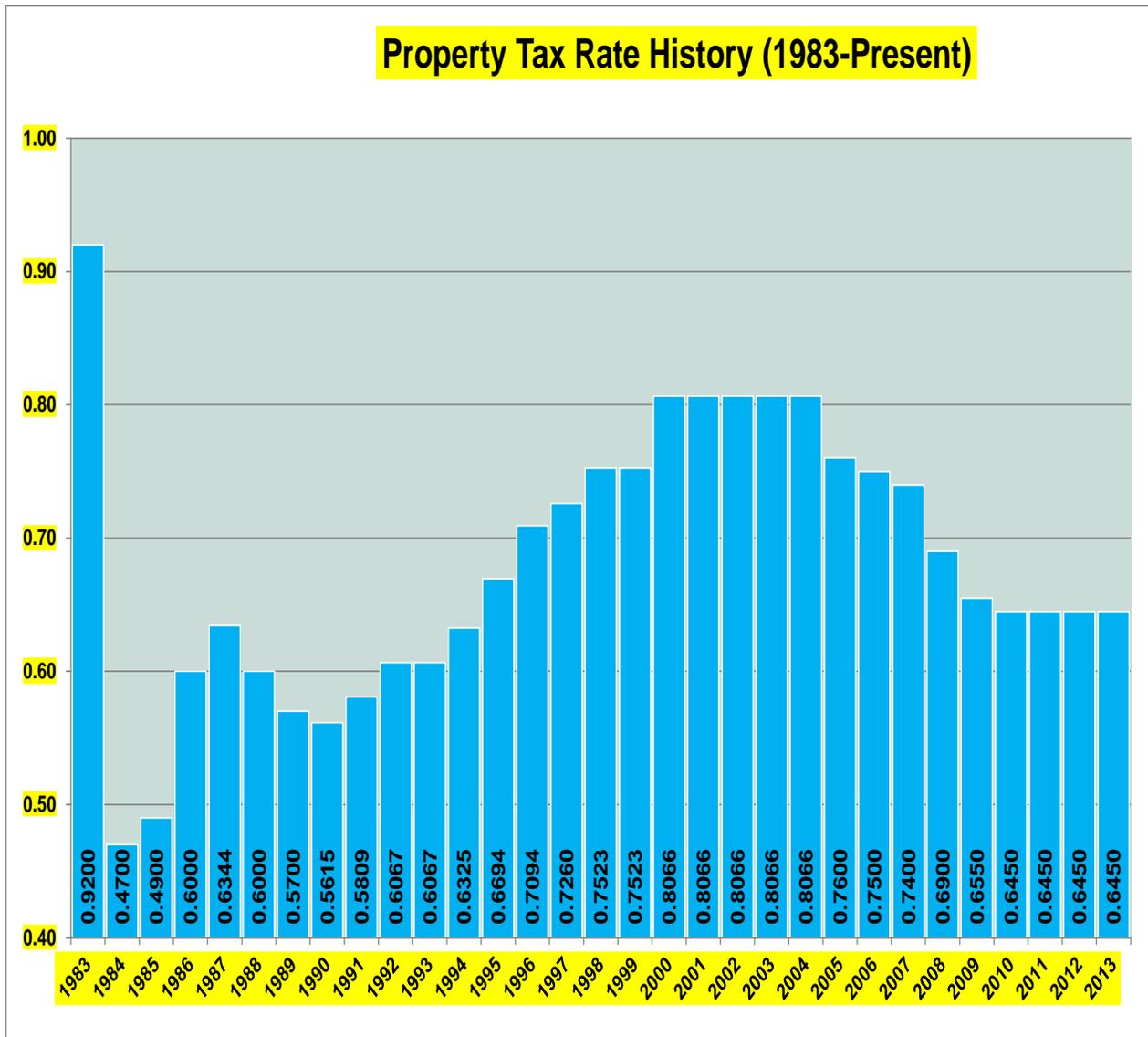
The following graphic is intended to solidify an understanding of the organizing financial structure used to develop this proposed budget. Line items roll into categories, which in turn roll into the departments, which in turn roll into the funds. The budget ordinance that we will present to you in September will request that you appropriate resources at the fund level. These different levels carry different levels of authorization and necessary approval. In the event that a Fund appears that it will exceed the amount that the Council has enacted by ordinance, we will request that you adopt a budget amending ordinance. However, because you do not approve a department-level budget ordinance, if the fund will not be exceeded but an individual department funding level will exceed the level presented in this document, staff will notify the Council, but no formal action will be required. Any budget adjustments below the department level will be managed at a staff level.



# VALOREM TAX SUMMARY

For the current fiscal year, the City Council adopted a 64.5¢ tax rate per \$100 of property valuation. This budget proposes to maintain the existing tax rate. There was modest tax base growth in existing properties, new improvements and annexations of just under \$20 million. The value of properties that existed on the tax roll last year increased for a net taxable value of \$5,557,223 or about 1.2%. Charts showing the historical property tax rate since 1983.

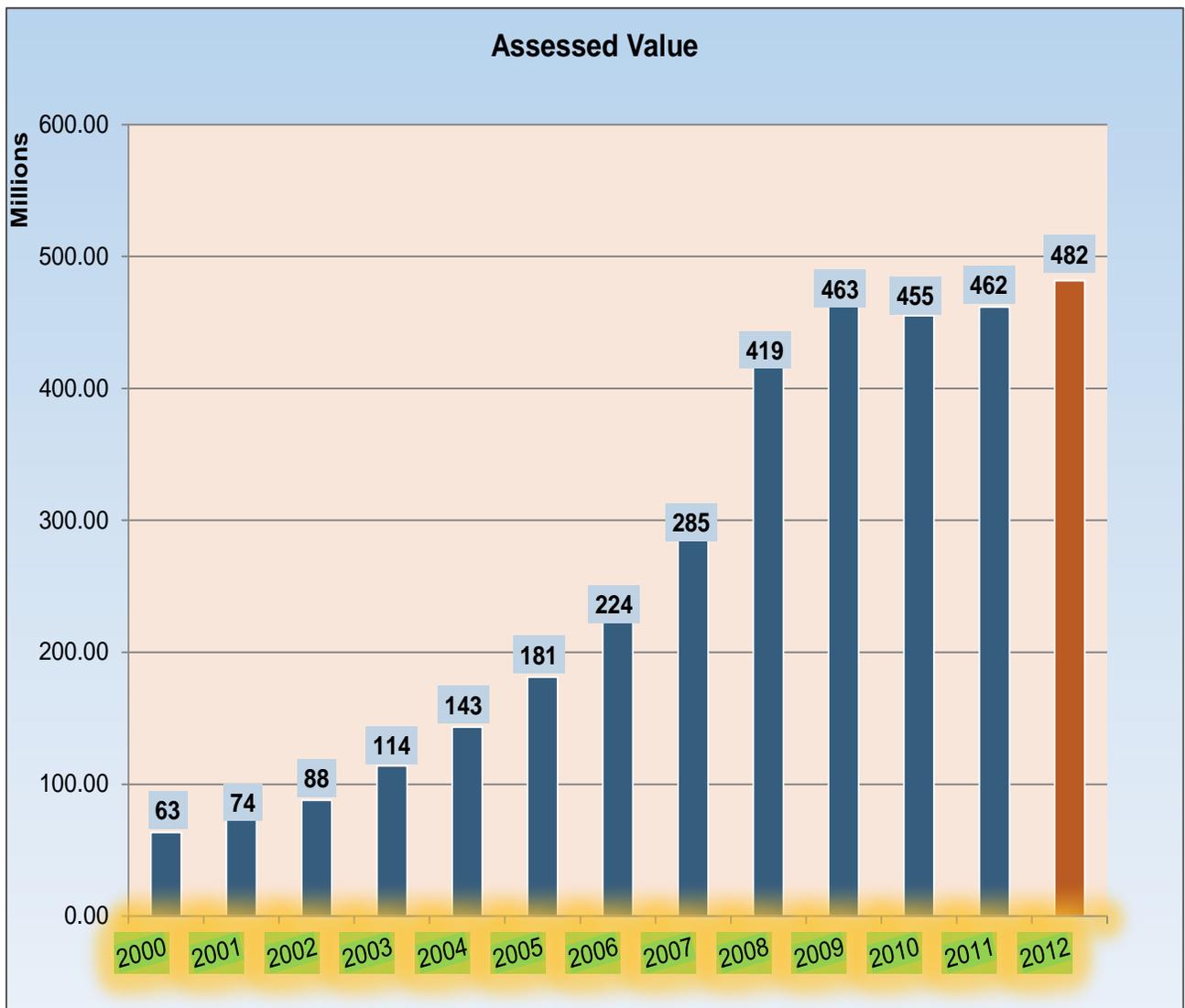
## Property Tax Rate History (Fiscal Years)



## SUMMARY OF CERTIFIED ASSESSED VALUE

The Collin Central Appraisal District and Denton Central Appraisal District issued a certified assessed value for the City of Celina at \$481,645,071, which includes a small percentage that are still under review, but have been conservatively estimated.

### Total Appraised Value History (Tax Years)



# SUMMARY OF SIGNIFICANT PROPOSED PERSONNEL ACTIONS

## **Strategic Staffing and Resources Planning**

While the current economic conditions have limited growth in general, and therefore limited the number of new personnel required to maintain a high level of service, some areas continue to operate below an adequate level of staffing. We are recommending the addition of four (4) staff for FY2012-2013. Additional staffs are as follow:

**1. Main Street Director.** This newly created position will focus on Main Street program and its mission. Director will be responsible for coordinating several events throughout the year. The main goal of the events will be to attract visitors to Celina in general and to downtown area specifically.

**2. Parks Crew Leader.** Second position that we are recommending is the Park & Recreation Crew Leader. This position will oversee all of the daily maintenance needs of Celina park system. Last fiscal year we have added a Sports and Recreation Manager to the park staff. By creating this position the City has assume all of the functions of Celina Recreation Association which in turn has increased the field usage dramatically. Increase in usage consequently created a greater need for maintenance of these fields. By employing a new crew leader we will be able to manage the field usage more efficiently. By personnel realignment, we are anticipating to generate enough saving to fully compensate this new position. This position will be funded beginning March 1, 2013.

**3. Assistant to the City Manager.** This newly created position will be working with the City manager. This position will assist in all phases of city administrative functions in addition to special projects assigned by the City Manager. This position is proposed to be funded October 1, 2012. Personnel realignment will generate enough saving to fully compensate this new position.

**4. Accounting Clerk.** The only other new position that we are recommending is the addition of one Accounting Clerk. The Finance department currently operates with only one staff which causes concern with an internal control issues. The addition of one Accounting Clerk in the finance department will create the ability for the Finance Director to better focus on the more analytical aspects of operation. This position also will assist in the municipal court. We will achieve more desirable depth in both departments. This position is proposed to be funded beginning October 1, 2012.

## SUMMARY OF SIGNIFICANT CHANGES IN FUND BALANCES

The amount of resources available for funding the annual budget is a vital element of budget development. The City is in the position of funding each year's budget with current revenues and planned spending downs of any particular fund balances.

In an effort to standardize the reporting of financial information from both a budgetary and financial reporting aspect, we will recognize undesignated unreserved fund balance in the General Fund and unrestricted net assets in the Utility Fund as available expendable financial resources for City operations. For budgetary representation purposes, Fund Balance refers to undesignated unreserved fund balance and net assets depending upon fund type. Level of reserve is calculated based upon the expected fund balance at the end of the fiscal year divided by the current operating expenses.

Because each fund has unique characteristics regarding the ability to forecast revenues and expenditures, different levels of fund balances are appropriate. One measure of a city's financial strength is the level of its fund balance. Based on Industry experts, Staff recommends the following level of reserves as targets for each budget year, and to the right is the level of estimated fund balance at the end of this proposed budget period (September 30, 2013):

Reserve and Working Capital Estimates		FY2012-2013	
Fund	Fund Title	Recommended Level of Reserve	Estimated Level of Reserve (9/30/2013)
102	General Fund	25%	26%
103	Debt Service Fund	10%	2%
104	General Fund - Capital Project	0%	0%
202	Utility Fund	33%	14%
203	Impact Fees Fund	0%	0%
204	Utility - Capital Project Fund	0%	0%

Since the General Fund balance is above the recommended level, we propose to establish the Equipment Replacement Fund in order to use the excess fund for future equipment purchases. Of particular note is the condition of the Utility Fund balance. While the proposed budget still projects it significantly below the recommended reserve level of 33%, the balance position has been considerably improved upon from the approximate 1% fund balance projected at the beginning of FY2012 to 14% by end of FY 2013. The fund is projected to be able to add considerably to the reserve according to this proposed budget. This is

due primarily to the adopted and planned water and sewer rate increases which will begin to show positive net cash results in FY2012. In FY2013 and further out, we will continue to watch the revenue recovery of the utility fund, and will recommend a decrease in rates as soon as it is financially feasible.

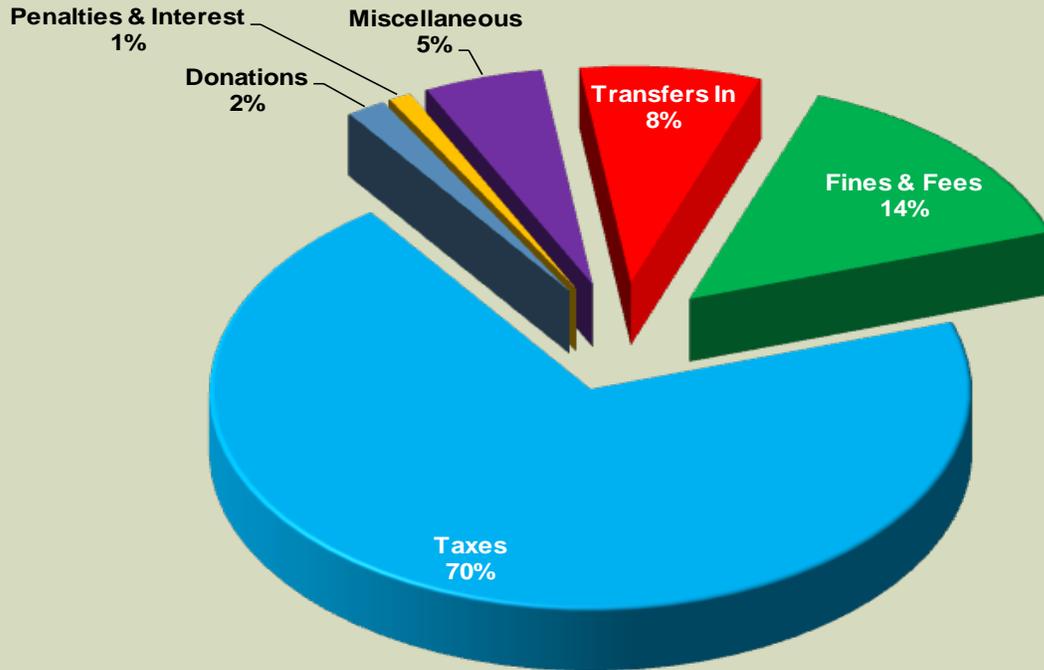
## GENERAL FUND SUMMARY OF SIGNIFICANT CHANGES

### **Summary of Significant Changes in General Fund Revenues**

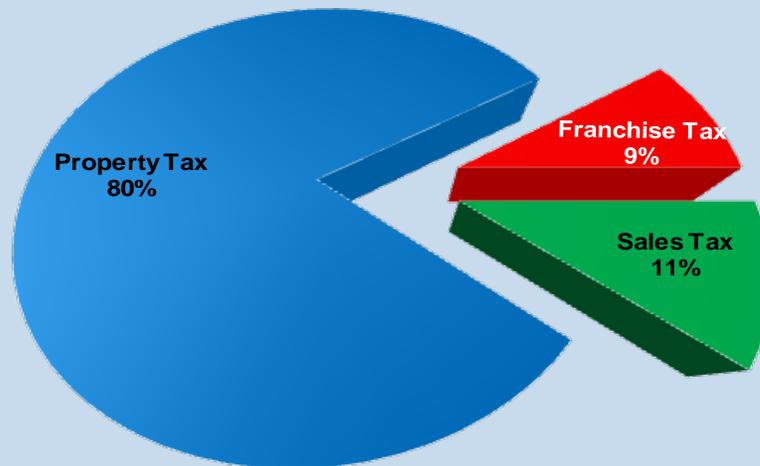
Funding of the FY2012-2013 Proposed General Fund Budget is by means of current revenues and a transfer in from the utility fund for general and administrative functions. Revenues in the proposed budget have been projected using existing trends, with these notable changes.

- Overall, for Fiscal Year 2012 – 2013, we are estimating General Fund revenues at \$4,213,635. This represents an approximate 3.5% increase from the FY2011-12 approved budget. This is due to a combination of increase of over 4% in assessed value, an increase in sales tax collection, and a continued improvement in new building permits. City in fiscal year 2011-2012 refunded series of bonds and issued a new bond to take advantage of historically low interest rate. New bonds issued for purchase of property and equipment. By issuing a new bonds the I&S (amount that put aside to pay the debt) portion of Ad Valorem Tax increased which resulted in reduction of M&O ( amount used for the operation and maintenance) portion that is generally used for the operation of city. addition,
- Property tax revenues decreased in the proposed budget only due to the reallocation of debt service tax rate and maintenance and operations tax rate made possible by the issuance of new debt for purchase of City Hall and Church property.
- We are expecting to receive approximately \$30,000 less in grant funding for FY2013 due to our current SAFER grant now being in its final year of funding. We are expecting to receive \$36,000 less due to loss of Gunter EMS services.
- Finally, our Library Services Contract and Collin County Library Grant will contribute approximately \$60,000 in additional revenues this year due to the Town of Prosper agreeing to a full year extension of that agreement and continuation of Collin County grant for full accredited library.

### FY2012-13 Budgeted Revenue



### FY 2012-13 Categories of Taxes



## **Summary of Significant Changes in General Fund Expenditures**

You will find a categorical summary of each department proposed budget later in this document, with a few minor exceptions, the proposed expenditures for FY2012-13 are designed to maintain the current level of operational and maintenance services:

**Library Services** – While expenditures are proposed to decrease by 3% over the FY2011-12 estimate, when the increase in revenues is factored in, the net expense change in Library Services actually remains flat.

**Development and Planning Services** – Total number of employees increased from 4 to 5 for budget year 2013. Due to increase in capital project and development activities, engineering fee has increased by 45%. This line item increase resulted overall increase of 19% in total expenditures for Fiscal Year 2012-2013.

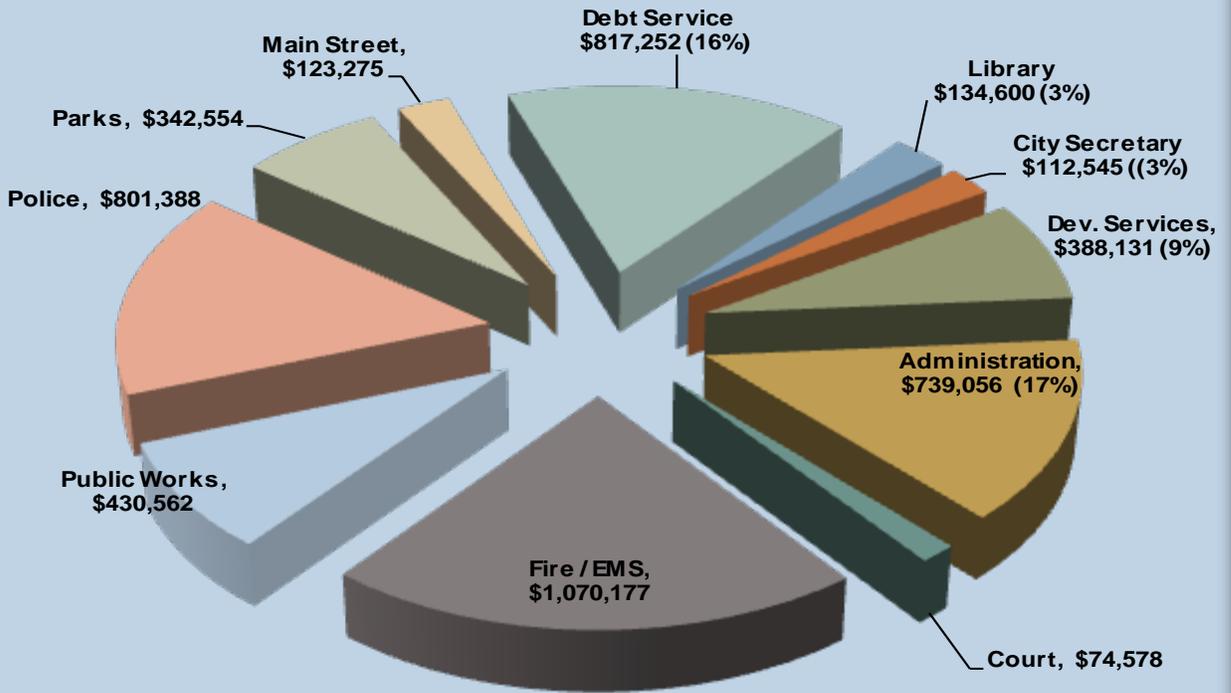
**Administration** – Due to the current purchase of City Hall building administration expenditures budget has declined by 12%. We have budgeted conservatively for the special projects. Due to staffing and resource planning we were able to decrease the proposed budget by another 4% over the current year end estimate. The City no longer sponsors either the Celina Balloon Festival or the Main Street Golf Tournament.

**Fire Department** – Although we have discussed the possibility of opening a new fire station in the near future, the proposed budget does not have adequate funding for this new program. We are currently exploring several options to effectively resolve this issue for budget year 2013-2014. This fiscal year Fire department's budget is flat.

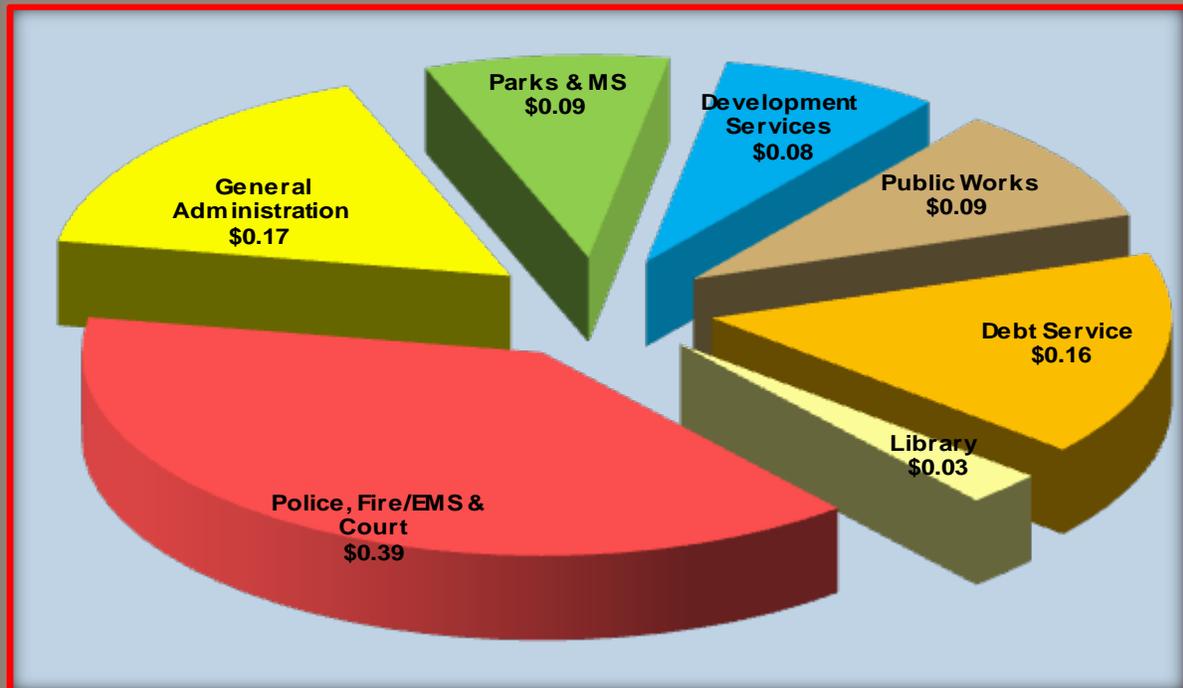
**Parks** – The proposed addition of a full time Crew Leader is the primary cause for this budget to increase 16.2% over the current year end estimate.

**Police Department** – This budget has 15% increases over the current year-end estimate. The reason for this increase is partially due to two new police officers that will be on the payroll for a full year oppose to six months last year. Due to the lack of funding there are no plans for purchase of new vehicles in the Fiscal Year 2012 – 2013 for the police department.

## FY2013 Proposed Departmental Budget



## FY2013 Tax Dollar Breakdown



**FY 2012 – 13 Total General Fund Revenues = \$4,213,635.00**

- FINES & FEES - \$608,515
- TAXES - \$2,955,694 (70%)
- DONATIONS - \$70,235 (2%)



- PENALTIES & INTEREST - \$40,000 (1%)
- OTHER REVENUES - \$214,190 (5%)
- TRANSFERS IN - \$325,000 (8%)

**FY 2012 – 13 Total General Fund Expenditures = \$4,213,118**

- LIBRARY - \$134,600 (3%)
- CITY SECRETARY - \$112,545 (3%)
- DEV. SERVICES - \$388,131 (10%)
- ADMIN - \$739,056 (17%)
- COURT - \$74,578 (2%)



- FIRE/EMS - \$1,068,110 (25%)
- PUBLIC WORKS - \$430,562 (10%)
- POLICE - \$801,388 (19%)
- PARKS - \$342,554 (8%)
- MAIN STREET - \$121,595 (3%)

## UTILITY FUND SUMMARY OF SIGNIFICANT CHANGES

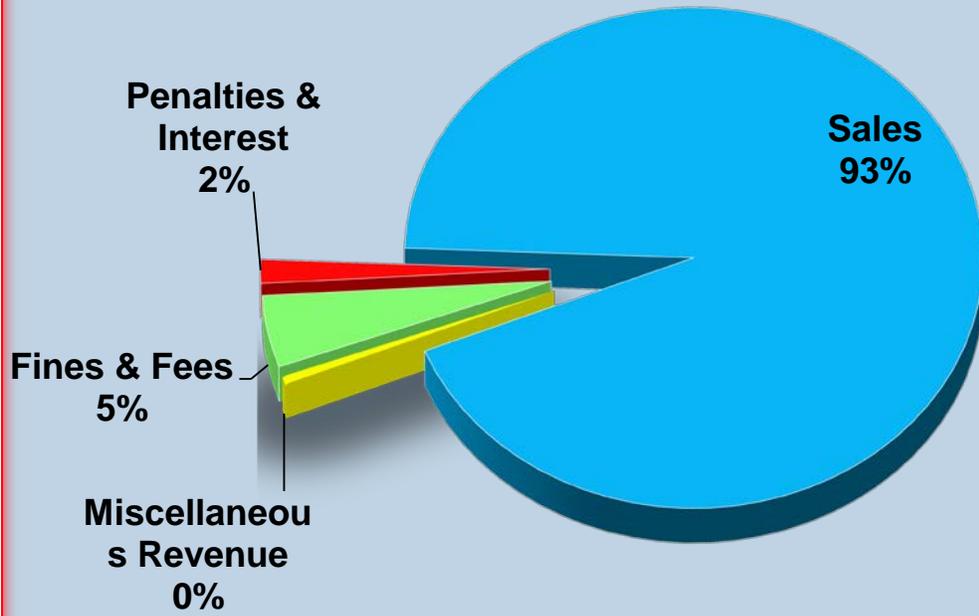
### **Summary of Significant Changes in Utility Fund Revenues**

In the Fiscal Year 2011 we made a significant change in estimating and budgeting of revenues for the Utility Fund. Prior to Fiscal Year 2011 this fund was depending upon dwindling reserve to cover the ever growing deficits between revenues and expenses. In Fiscal Year 2011 we adopted to budget by means of current revenues. Funding for the FY2012-13 Utility Fund will follow the same strategy and will budget by means of current revenues.

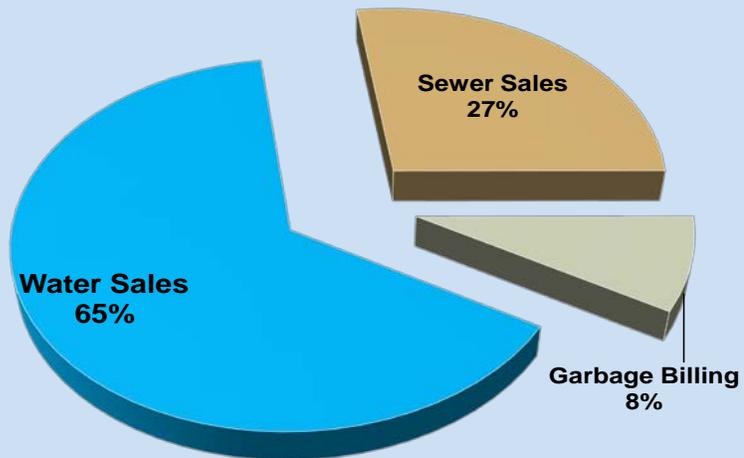
As the majority of the water and wastewater budget reflects fixed cost by purchase through UTRWD and our own debt service, the only way to achieve our fund balance goal is to adhere to the rate study plan. The projected water and sewer revenues in the proposed budget assume adoption of the 7% rate increase recommended for year three of our 2010 rate study effective October 1, 2012.

- Over the past three years, the City of Celina has been able to absorb a nearly 10% rate increase in the cost of trash and recycling collection. We have been notified of 3.5% rate increase for this service in FY 2012 – 2013 by the Waste Management. This budget assumes 3% increase in our revenue projections. Without this increase, the trash and recycling revenue will fully recover the cost of the service.
- Due to increase in construction activities we have projected 25% increase in taps revenue for Fiscal Year 2012 – 2013.

## FY2012 - 2013 Budgeted Revenues



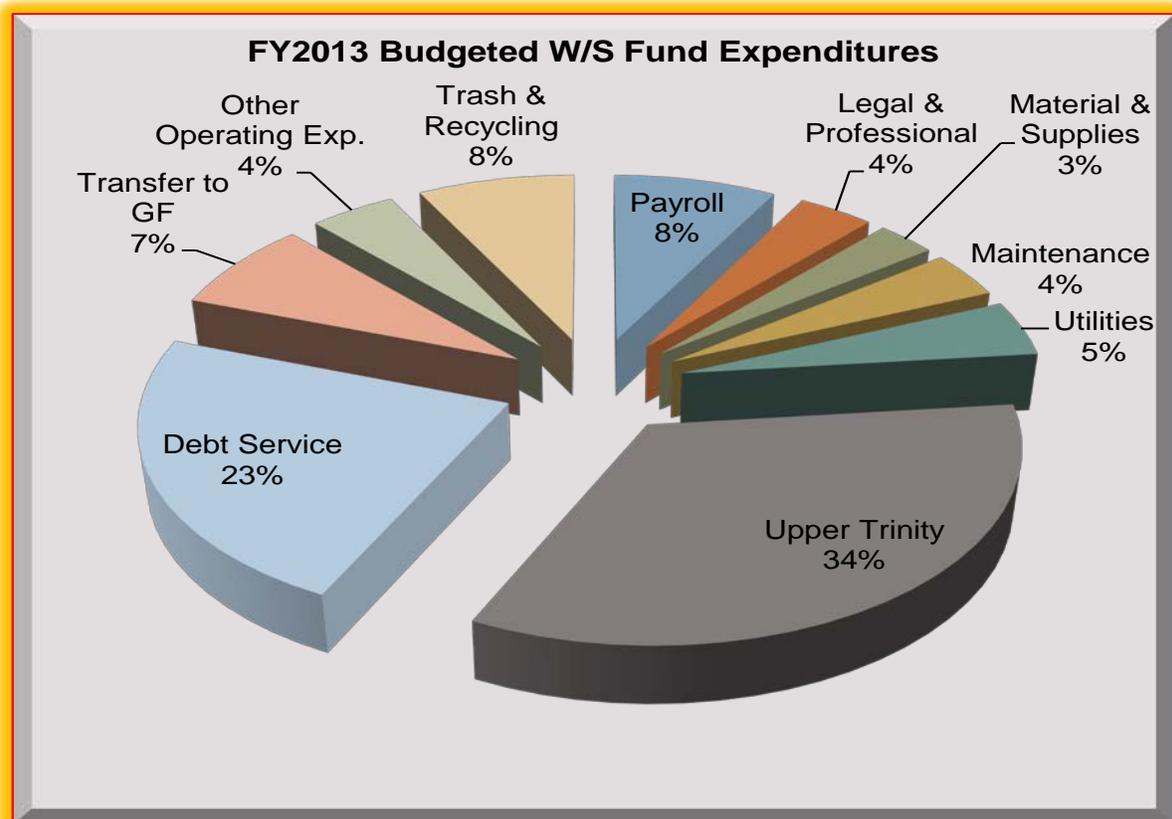
## Categories of Sales



## Summary of Significant Changes in Utility Fund Expenses

While you will find categorical department summaries in the following pages, the proposed level of expenditures in the Utility Fund are designed to essentially maintain the existing level of service.

- Water Purchase Rate Increase – Our overall rate to purchase water from Upper Trinity Regional Water District is increasing by about 3.5%. We expect to pay about \$40,000 more for the same amount of water in FY2012-13 than we did in FY2011-12.
- We are anticipating to complete Carter Ranch Subdivision relief sewer line by Spring of 2013. Completing this project will allow us to release 200,000 gallons of wastewater into Upper Trinity Regional Treatment plant. Sending wastewater for treatment will cost the city additional \$350,000 per year. This project will relieve pressure off of our wastewater treatment plant and will bring it in compliance with TCEQ regulations.



Following are the fund and departmental pages for each of our operating units. These pages provide a significant amount of detail about the planned operations and programs that are being proposed. In addition, we will provide the City Council with detailed line item budgets, including the original department requests. Until then, we are looking forward to working with you to finalize our FY2012-13 budget to ensure that it addresses the service level requirements of our citizens and meets your goals and expectations. If we can be of any assistance in any way, please do not hesitate to contact us.



## Fiscal Year 2012 – 2013

### GF Revenues & Expenditures Summary



# Celina Bobcat Football

*Texas High School Football at its Best!*



## STATE CHAMPIONS

1974 Class B	1995 Class AA	1998 Class AA
1999 Class AA	2000 Class AA	2001 Class AA
2005 Class AA	2007 Class AAA	

State Runner Up - 06 08      7 on 7 State Champions - 00 07 09

DISTRICT					BI-DISTRICT					AREA			REGIONAL			QTR-FINALS			SEMI-FINALS		
66	67	68	69	71	66	67	68	69	71	88	94	95	66	67	68	74	75	78			
73	74	75	77	78	74	75	78	85	87	96	97	98	69	71	74	88	95	97			
85	88	89	90	94	88	89	90	92	94	99	00	01	75	78	88	98	99	00			
96	97	99	00	01	95	96	97	98	99	02	03	04	95	97	98	01	04	05			
02	04	05	06	07	00	01	02	03	04	05	06	07	99	00	01	06	07	08			
10					05	06	07	08	09	08			04	05	06						
					10								07	08							



Celina Quarterback Club Est. 1953

[www.celinabobcats.org](http://www.celinabobcats.org)



## General Fund Schedule of Revenues

Revenue Category	FY2012 Approved Budget	FY 2012 Actual As Of 05/31/12	FY 2012 Year End Estimate	FY 2013 Proposed Budget
<b>Fines &amp; Fees</b>	\$ 521,500	\$ 478,243	\$ 626,118	\$ 608,515
<i>Court Fines</i>	85,000	72,638	\$ 108,958	\$ 117,000
<i>Court Security</i>	2,000	1,753	\$ 2,630	\$ 3,200
<i>Court Technology</i>	2,500	2,337	\$ 3,506	\$ 4,200
<i>Court Time Pay</i>	1,000	669	\$ 1,004	\$ 1,200
<i>Court DD</i>	6,000	10,808	\$ 16,212	\$ 23,000
<i>Park Fees</i>	-	-	\$ -	\$ -
<i>Permits</i>	160,000	215,845	\$ 251,845	\$ 260,000
<i>EMS Fees</i>	250,000	131,309	\$ 196,964	\$ 160,000
<i>Development Fees</i>	15,000	42,883	\$ 45,000	\$ 39,915
<b>Taxes</b>	\$ 3,187,338	\$ 3,012,454	\$ 3,222,270	\$ 2,955,694
<i>Sales Tax</i>	275,000	209,939	\$ 314,081	\$ 318,250
<i>Property Tax - Current</i>	2,635,338	2,589,747	\$ 2,595,808	\$ 2,330,444
<i>Property Tax - Delinquent</i>	30,000	47,804	\$ 49,000	\$ 40,000
<i>Electric Franchise Taxes</i>	180,000	124,254	\$ 186,380	\$ 190,000
<i>Gas Franchise Taxes</i>	42,000	13,708	\$ 42,000	\$ 42,000
<i>Phone Franchise Taxes</i>	15,000	9,946	\$ 15,000	\$ 15,000
<i>Cable Franchise Taxes</i>	10,000	13,569	\$ 15,000	\$ 15,000
<i>Utilities PEG Fees</i>	-	3,487	\$ 5,000	\$ 5,000
<b>Grants</b>	\$ 30,188	\$ 11,785	\$ 31,188	\$ -
<i>FD Training Grant</i>	-	-	\$ -	\$ -
<i>Safer Grant</i>	30,188	10,785	\$ 30,188	\$ -
<i>Forest Service Grant</i>	-	1,000	\$ 1,000	\$ -
<i>Police Grants</i>	-	-	\$ -	\$ -
<b>Donations</b>	\$ 56,000	\$ 77,791	\$ 83,097	\$ 70,235
<i>Main Street Special Event</i>	5,000	22,880	\$ 25,000	\$ 18,000
<i>Main Street Golf Tournament</i>	35,000	28,690	\$ 30,000	\$ 38,500
<i>Main Street Donations</i>	-	-	\$ -	\$ -
<i>Park Donations</i>	-	-	\$ -	\$ -
<i>Police Donations</i>	-	-	\$ -	\$ -
<i>Fire Department Donations</i>	-	12,097	\$ 12,097	\$ -
<i>County Library Funds</i>	16,000	14,124	\$ 16,000	\$ 13,735
<b>Penalties &amp; Interest</b>	\$ 30,000	\$ 13,952	\$ 20,928	\$ 40,000
<i>Interest Income</i>	30,000	13,952	\$ 20,928	\$ 40,000
<b>Other Revenues</b>	\$ 177,065	\$ 152,464	\$ 215,987	\$ 214,190
<i>Police Reports</i>	300	234	\$ 250	\$ 275
<i>Police Seizures</i>	-	-	\$ -	\$ -
<i>County Rebate of CS</i>	3,100	5,314	\$ 5,700	\$ 5,000
<i>Collin County Fire Fees</i>	40,000	26,796	\$ 35,728	\$ 38,000
<i>Denton County Fire Fees</i>	15,000	10,602	\$ 14,136	\$ 15,000
<i>Capital Lease Proceeds</i>	-	-	\$ -	\$ -
<i>Insurance Proceeds</i>	-	-	\$ -	\$ -
<i>Sale of Fixed Assets</i>	-	-	\$ -	\$ -
<i>Property Rental</i>	-	-	\$ -	\$ -
<i>Park Usage Fees</i>	44,000	20,163	\$ 30,000	\$ 30,000
<i>Park Concession revenues</i>	-	23,789	\$ 40,308	\$ 42,000
<i>Health Inspection Fees</i>	6,000	6,315	\$ 6,500	\$ 15,000
<i>Fire Inspection Fees</i>	2,500	975	\$ 1,200	\$ 1,350
<i>Alarm Permits</i>	2,000	1,150	\$ 2,000	\$ 2,000
<i>Miscellaneous Income</i>	17,500	33,323	\$ 33,500	\$ 17,500
<i>Settlement Reimbursement</i>	-	-	\$ -	\$ -
<i>Library Services Contract</i>	46,665	23,803	\$ 46,665	\$ 48,065
<b>Transfers In</b>	\$ 75,000	\$ 50,000	\$ 75,000	\$ 325,000
<b>Total Revenues</b>	\$ 4,077,091	\$ 3,796,689	\$ 4,274,588	\$ 4,213,635

## General Fund Schedule of Expenditures

Activity Centers	FY2012 Approved Budget	FY 2012 Actual As Of 05/31/12	FY 2012 Year End Estimate	FY 2013 Proposed Budget
<i>City Secretary's Office</i>	110,287	65,677	\$ 102,929	\$ 112,545
<i>Development Services</i>	326,123	225,719	\$ 334,955	\$ 388,131
<i>Administration</i>	858,525	466,327	\$ 718,971	\$ 711,295
<i>Court</i>	72,921	55,084	\$ 81,440	\$ 74,578
<i>Fire</i>	1,050,395	795,817	\$ 1,079,875	\$ 1,070,177
<i>Public Works</i>	427,015	255,391	\$ 417,317	\$ 430,562
<i>Police</i>	726,932	501,266	\$ 695,992	\$ 801,388
<i>Parks</i>	284,970	178,408	\$ 294,898	\$ 342,554
<i>Main Street</i>	87,369	59,046	\$ 102,217	\$ 123,275
<i>Library</i>	130,704	81,189	\$ 130,588	\$ 134,600
<i>Transfers Out</i>	-	-	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 4,075,240</b>	<b>\$ 2,683,924</b>	<b>\$ 3,959,183</b>	<b>\$ 4,189,104</b>



**Fiscal Year 2012 – 2013**

**GF Departmental Budgets**



FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
**All**  
102-XXX

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 2,628,368	\$ 2,691,229	\$ 2,616,790	\$ 2,919,372	\$ 302,582	11.56%	\$ 228,142
Legal & Professional	\$ 535,125	\$ 457,327	\$ 409,315	\$ 378,696	\$ (30,619)	-7%	\$ (78,631)
Materials & Supplies	\$ 94,117	\$ 115,754	\$ 121,956	\$ 120,125	\$ (1,831)	-2%	\$ 4,371
Maintenance	\$ 157,148	\$ 158,067	\$ 163,537	\$ 212,025	\$ 48,488	30%	\$ 53,958
Utilities	\$ 169,265	\$ 186,750	\$ 184,468	\$ 187,088	\$ 2,620	1%	\$ 338
Other Operating Expenses	\$ 883,627	\$ 466,113	\$ 463,117	\$ 371,798	\$ (91,319)	-20%	\$ (94,315)
<b>Total Expenditures</b>	<b>\$ 4,467,650</b>	<b>\$ 4,075,240</b>	<b>\$ 3,959,183</b>	<b>\$ 4,189,104</b>	<b>\$ 229,921</b>	<b>5.8%</b>	<b>\$ 113,863</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
City Secretary's Office	1	1	1	1	0
Development Services	3	4	4.5	5	1
Administration	3	3	3	4	1
Municipal Court	1	1	1	1	0
Fire Department	11	11	11	11	0
Public Works	3.5	4	3	4	0
Police Department	7	8	8	8	0
Parks	3	3	3	4	1
Main Street	0	0	0	1	1
Library	1	2	2	2	0
<b>Total Personnel</b>	<b>33.5</b>	<b>37</b>	<b>36.5</b>	<b>41</b>	<b>4</b>

Notes:

Key Points of Proposed Budget

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FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
Library Services  
102-508

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 91,993	\$ 95,578	\$ 95,222	\$ 96,772	\$ 1,550	2%	\$ 1,194
Legal & Professional	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Materials & Supplies	\$ 5,503	\$ 3,090	\$ 2,590	\$ 3,280	\$ 690	27%	\$ 190
Maintenance	\$ 3,042	\$ 4,050	\$ 4,684	\$ 4,750	\$ 66	1%	\$ 700
Utilities	\$ 7,719	\$ 8,212	\$ 8,350	\$ 7,800	\$ (550)	-7%	\$ (412)
Other Operating Expenses	\$ 18,225	\$ 19,774	\$ 19,742	\$ 21,998	\$ 2,256	11%	\$ 2,224
<b>Total Expenditures</b>	<b>\$ 126,482</b>	<b>\$ 130,704</b>	<b>\$ 130,588</b>	<b>\$ 134,600</b>	<b>\$ 4,012</b>	<b>3.1%</b>	<b>\$ 3,896</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Library Director	1	1	1	1	0
Library Clerk (2 part time positi	0	1	1	1	0
<b>Total Personnel</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

Notes:

Key Points of Proposed Budget

1. Proposed budget allows for fully functional public library service.
2. Other Operating Expenses category includes \$15,000 for purchase of new books, media, and periodicals.
3. Direct Library revenues in FY2013 = \$61,800.38 which represent a full year contract with Town of Prosper for \$48,065.00 and funds from the Collin County for \$13,735.38. Funds from Collin county have been reduced by \$4,000.00.
4. Library should have a working copier which is one of the conditions for being accredited library. We have a lease copier with annual cost of \$2,100.00.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
City Secretary's Office  
102-509

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 84,644	\$ 85,298	\$ 82,628	\$ 85,947	\$ 3,319	4%	\$ 649
Legal & Professional	\$ 4,730	\$ 4,000	\$ 8,190	\$ 6,500	\$ (1,690)	-21%	\$ 2,500
Materials & Supplies	\$ 478	\$ 1,145	\$ 945	\$ 1,660	\$ 715	76%	\$ 515
Maintenance	\$ 1,899	\$ 750	\$ 1,079	\$ 2,625	\$ 1,546	143%	\$ 1,875
Utilities	\$ 4,687	\$ 5,500	\$ 4,522	\$ 5,300	\$ 778	17%	\$ (200)
Other Operating Expenses	\$ 22,062	\$ 13,594	\$ 5,565	\$ 10,513	\$ 4,948	89%	\$ (3,081)
<b>Total Expenditures</b>	<b>\$ 118,499</b>	<b>\$ 110,287</b>	<b>\$ 102,929</b>	<b>\$ 112,545</b>	<b>\$ 9,616</b>	<b>9.3%</b>	<b>\$ 2,258</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
City Secretary	1	1	1	1	0
<b>Total Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

Notes:

**Key Points of Proposed Budget**

1. No significant changes to programs or personnel proposed for FY 2012-2013.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
Development Services  
102-510

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 206,281	\$ 276,961	\$ 280,212	\$ 309,560	\$ 29,347	10.47%	\$ 32,599
Legal & Professional	\$ 128,130	\$ 23,142	\$ 30,208	\$ 45,500	\$ 15,292	51%	\$ 22,358
Materials & Supplies	\$ 3,260	\$ 1,500	\$ 2,459	\$ 3,760	\$ 1,301	53%	\$ 2,260
Maintenance	\$ 4,714	\$ 5,750	\$ 8,279	\$ 10,900	\$ 2,621	32%	\$ 5,150
Utilities	\$ 9,291	\$ 9,321	\$ 8,631	\$ 8,500	\$ (131)	-2%	\$ (821)
Other Operating Expenses	\$ 11,457	\$ 9,449	\$ 5,166	\$ 9,911	\$ 4,745	92%	\$ 462
<b>Total Expenditures</b>	<b>\$ 363,133</b>	<b>\$ 326,123</b>	<b>\$ 334,955</b>	<b>\$ 388,131</b>	<b>\$ 53,175</b>	<b>15.9%</b>	<b>\$ 62,008</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Director of Planning	1	1	1	1	0
Permit Technician	1	1	1	1	0
Planning Technician	0	0	0.5	1	1
Codes Enforcement Officer	1	1	1	1	0
Building Official	0	1	1	1	0
<b>Total Personnel</b>	<b>3</b>	<b>4</b>	<b>4.5</b>	<b>5</b>	<b>1</b>

Notes:

**Key Points of Proposed Budget**

1. Planning technician position has been elevated from part time to full time.
2. Legal and Professional line increased due to increase in engineering cost.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
Administration  
102-511

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 306,827	\$ 347,690	\$ 330,945	\$ 387,205	\$ 56,260	17.00%	\$ 39,515
Legal & Professional	\$ 224,581	\$ 206,162	\$ 131,267	\$ 141,925	\$ 10,658	8%	\$ (64,237)
Materials & Supplies	\$ 4,673	\$ 8,570	\$ 9,497	\$ 6,800	\$ (2,697)	-28%	\$ (1,770)
Maintenance	\$ 9,671	\$ 11,000	\$ 10,333	\$ 12,000	\$ 1,667	16%	\$ 1,000
Utilities	\$ 8,394	\$ 8,310	\$ 9,471	\$ 9,800	\$ 329	3%	\$ 1,490
Other Operating Expenses	\$ 306,414	\$ 276,793	\$ 227,458	\$ 153,565	\$ (73,893)	-32%	\$ (123,228)
<b>Total Expenditures</b>	<b>\$ 860,560</b>	<b>\$ 858,525</b>	<b>\$ 718,971</b>	<b>\$ 711,295</b>	<b>\$ (7,676)</b>	<b>-1.1%</b>	<b>\$ (147,230)</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
City Manager	1	1	1	1	0
Assistant to the City Manager	0	0	0	1	1
Senior Administrative Assistant	1	1	1	0	-1
Director of Finance	1	1	1	1	0
Accounting Clerk	0	0	0	1	1
<b>Total Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>

Notes:

Key Points of Proposed Budget

1. In FY 2012-2013 we have added an accounting clerk & assistant to the Finance Department. Accounting Clerk will assist with tasks in Finance Department as well as municipal court. New position of Assistant to the CM will be assisting city manager with special tasks. Annual cost of these positions will be approximately \$103,000.

2. Other Operating Expenses category is lower due to purchase of the bank building and transferring the rent cost from M&O to the I&S. we have budgeted (100K) to be used for Oncor Obligation (\$52 K) for two years. Annual Fireworks (\$20 K), Code Red (\$12 K) and (16K) for unforeseen events.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
Municipal Court  
102-512

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 48,063	\$ 51,084	\$ 46,579	\$ 50,157	\$ 3,578	8%	\$ (927)
Legal & Professional	\$ 10,952	\$ 11,171	\$ 10,952	\$ 11,171	\$ 219	2%	\$ -
Materials & Supplies	\$ 1,862	\$ 1,400	\$ 1,500	\$ 2,100	\$ 600	40%	\$ 700
Maintenance	\$ 2,323	\$ 2,417	\$ 3,027	\$ 4,500	\$ 1,473	49%	\$ 2,083
Utilities	\$ 4,844	\$ 4,300	\$ 4,050	\$ 4,300	\$ 250	6%	\$ -
Other Operating Expenses	\$ 2,161	\$ 2,549	\$ 15,332	\$ 2,350	\$ (12,982)	-85%	\$ (199)
<b>Total Expenditures</b>	<b>\$ 70,205</b>	<b>\$ 72,921</b>	<b>\$ 81,440</b>	<b>\$ 74,578</b>	<b>\$ (6,862)</b>	<b>-8.4%</b>	<b>\$ 1,657</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Court Clerk	1	1	1	1	0
<b>Total Personnel</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

Notes:

**Key Points of Proposed Budget**

1. Other operating expenditure line is lower due to purchase of Ticket Writer in FY 2011-2012.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
**Fire & EMS**  
102-513

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 867,484	\$ 878,040	\$ 868,535	\$ 904,352	\$ 35,817	4.12%	\$ 26,312
Legal & Professional	\$ 30,514	\$ 25,000	\$ 48,902	\$ 22,200	\$ (26,702)	-55%	\$ (2,800)
Materials & Supplies	\$ 41,340	\$ 32,000	\$ 39,359	\$ 31,725	\$ (7,634)	-19%	\$ (275)
Maintenance	\$ 64,000	\$ 57,550	\$ 58,279	\$ 56,150	\$ (2,129)	-4%	\$ (1,400)
Utilities	\$ 21,827	\$ 23,050	\$ 21,996	\$ 23,450	\$ 1,454	7%	\$ 400
Other Operating Expenses	\$ 396,625	\$ 34,755	\$ 42,804	\$ 32,300	\$ (10,504)	-25%	\$ (2,455)
<b>Total Expenditures</b>	<b>\$ 1,421,789</b>	<b>\$ 1,050,395</b>	<b>\$ 1,079,875</b>	<b>\$ 1,070,177</b>	<b>\$ (9,698)</b>	<b>-0.9%</b>	<b>\$ 19,782</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Fire Chief	1	1	1	1	0
EMS Division Chief	1	1	1	1	0
Firefighters/ Paramedic	9	9	9	9	0
<b>Total Personnel</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>

Notes:

**Key Points of Proposed Budget**

1. Increase in Personnel line item is mainly due to increase of overtime and change in holiday pay for the firefighters.

FY 2013 Departmental Summary



Fund:  
Department:

General Fund  
Public Works  
(Streets & Drainage)  
102-514

Account Group:

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 171,047	\$ 225,507	\$ 213,125	\$ 220,001	\$ 6,876	3.23%	\$ (5,506)
Legal & Professional	\$ 78,514	\$ 79,158	\$ 80,358	\$ 77,000	\$ (3,358)	-4%	\$ (2,158)
Materials & Supplies	\$ 12,212	\$ 22,500	\$ 20,900	\$ 22,000	\$ 1,100	5%	\$ (500)
Maintenance	\$ 13,351	\$ 11,700	\$ 13,456	\$ 16,900	\$ 3,444	26%	\$ 5,200
Utilities	\$ 81,000	\$ 85,400	\$ 86,428	\$ 86,500	\$ 72	0%	\$ 1,100
Other Operating Expenses	\$ 2,767	\$ 2,750	\$ 3,050	\$ 8,161	\$ 5,111	168%	\$ 5,411
<b>Total Expenditures</b>	<b>\$ 358,890</b>	<b>\$ 427,015</b>	<b>\$ 417,317</b>	<b>\$ 430,562</b>	<b>\$ 13,245</b>	<b>3.2%</b>	<b>\$ 3,547</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Director of Public Works	1	1	1	1	0
Street & Drainage Superintendent	0	1	0	1	0
Maintenance Worker	2	2	2	2	0
Contract Labor	0.5	0	0	0	0
<b>Total Personnel</b>	<b>3.5</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>0</b>

Notes: Utilities expense includes electricity for street lighting.

**Key Points of Proposed Budget**

1. Fuel Line item has been increased by \$2,500.00..
2. Other operating expenditures is higher due to lease of Compact Excavator.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
**Police**  
102-515

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 725,437	\$ 583,789	\$ 559,637	\$ 633,938	\$ 74,301	13%	\$ 50,149
Legal & Professional	\$ 33,704	\$ 28,694	\$ 28,075	\$ 24,400	\$ (3,675)	-13%	\$ (4,294)
Materials & Supplies	\$ 7,430	\$ 7,499	\$ 7,200	\$ 6,000	\$ (1,200)	-17%	\$ (1,499)
Maintenance	\$ 42,659	\$ 47,400	\$ 46,600	\$ 82,500	\$ 35,900	77%	\$ 35,100
Utilities	\$ 11,924	\$ 12,100	\$ 12,100	\$ 12,300	\$ 200	2%	\$ 200
Other Operating Expenses	\$ 92,746	\$ 47,450	\$ 42,380	\$ 42,250	\$ (130)	0%	\$ (5,200)
<b>Total Expenditures</b>	<b>\$ 913,898</b>	<b>\$ 726,932</b>	<b>\$ 695,992</b>	<b>\$ 801,388</b>	<b>\$ 105,396</b>	<b>15.1%</b>	<b>\$ 74,456</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Police Chief (Interim)	0	1	1	1	0
Lieutenant/Investigator (Int. PC)	1	0	0	0	0
Sergeant	1	1	1	1	0
Patrol Officer	5	6	6	6	0
<b>Total Personnel</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>

Notes: Lieutenant/ Investigator also serves as interim police chief.

**Key Points of Proposed Budget**

1. Personnel line item is Substantially increased due to two recent hired officers will be on the payroll for full year .
2. Maintenance line item is higher due to charge for MDC's Computer Aided Dispatch in the squad cars. ICS Corporation was providing this to us with no charge for past two years.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
**Parks**  
102-516

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 125,079	\$ 145,433	\$ 138,407	\$ 161,566	\$ 23,159	17%	\$ 16,133
Legal & Professional	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0%	\$ -
Materials & Supplies	\$ 15,602	\$ 36,250	\$ 36,250	\$ 41,500	\$ 5,250	14%	\$ 5,250
Maintenance	\$ 15,452	\$ 17,250	\$ 17,800	\$ 21,700	\$ 3,900	22%	\$ 4,450
Utilities	\$ 17,824	\$ 27,838	\$ 27,838	\$ 27,838	\$ -	0%	\$ -
Other Operating Expenses	\$ 2,357	\$ 8,199	\$ 24,604	\$ 39,950	\$ 15,346	62%	\$ 31,751
<b>Total Expenditures</b>	<b>\$ 176,313</b>	<b>\$ 284,970</b>	<b>\$ 294,898</b>	<b>\$ 342,554</b>	<b>\$ 47,655</b>	<b>16.2%</b>	<b>\$ 57,584</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Park Superintendent	1	1	1	1	0
Crew Leader	1	1	1	1	0
Maintenance Worker	1	0	0	1	1
Park & Recreations Supervisor	0	1	1	1	0
<b>Total Personnel</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>

Notes:

**Key Points of Proposed Budget**

1. Increase in Personnel line is due to adding a crew leader for 6 months.
2. Increase in Material & Supplies line is due to increase usage of irrigation and chemicals because of increase usage of park.
3. Recreation Manager has taken over the concession stand which previously was operated by the third party.

FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

General Fund  
Main Street  
102-517

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 1,513	\$ 1,850	\$ 1,500	\$ 69,875	\$ 68,375	4558%	\$ 68,025
Legal & Professional	\$ 24,000	\$ 30,000	\$ 21,364	\$ -	\$ (21,364)	-100%	\$ (30,000)
Materials & Supplies	\$ 1,758	\$ 1,800	\$ 1,256	\$ 1,300	\$ 44	4%	\$ (500)
Maintenance	\$ 38	\$ 200	\$ -	\$ -	\$ -	0%	\$ (200)
Utilities	\$ 1,757	\$ 2,719	\$ 1,082	\$ 1,300	\$ 218	20%	\$ (1,419)
Other Operating Expenses	\$ 28,814	\$ 50,800	\$ 77,016	\$ 50,800	\$ (26,216)	-34%	\$ -
<b>Total Expenditures</b>	<b>\$ 57,880</b>	<b>\$ 87,369</b>	<b>\$ 102,217</b>	<b>\$ 123,275</b>	<b>\$ 21,058</b>	<b>20.6%</b>	<b>\$ 35,906</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Main Street Manager (Contract)	0	0	0	1	1
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

Notes:

**Key Points of Proposed Budget**

1. Proposed budget asking for a full time main Street manager. Net effect on the budget will be \$29,000.00.
2. Starting with the budget year 2012, Main Street committed to contribute \$30,000.00 annually for 5 years toward square renovation bond debt.



**Fiscal Year 2012 – 2013**

**W/S Revenues & Expenditures Summary**



## Utility Fund Schedule of Revenues

Revenue Category	FY2012 Approved Budget	FY 2012 Actual As Of 05/31/12	FY 2012 Year End Estimate	FY 2013 Proposed Budget
<b>Fines &amp; Fees</b>	\$ 135,468	\$ 136,980	\$ 171,968	\$ 199,592
<i>Water Tower Rental Fees</i>	35,303	40,935	\$ 53,335	51,892
<i>Water Impact Fees</i>	-	-	\$ -	-
<i>Sewer Impact Fees</i>	-	-	\$ -	-
<i>Reconnect/Disconnect Fee</i>	14,220	8,900	\$ 13,350	14,000
<i>Customer Service Fees</i>	1,173	525	\$ 788	900
<i>Transfer Fees</i>	867	550	\$ 825	800
<i>Water Taps</i>	56,900	51,120	\$ 60,620	71,250
<i>Sewer Taps</i>	27,005	34,950	\$ 43,050	60,750
<b>Penalties &amp; Interest</b>	\$ 69,094	\$ 44,769	\$ 67,154	\$ 66,000
<i>Penalties</i>	66,594	40,386	\$ 60,578	60,000
<i>Interest Income</i>	2,500	4,383	\$ 6,575	6,000
<b>Sales</b>	\$ 3,631,185	\$ 1,933,304	\$ 3,722,886	\$ 4,016,239
<i>Water Sales</i>	2,416,685	1,164,289	\$ 2,394,994	2,592,644
<i>Sewer Sales</i>	915,393	561,496	\$ 1,016,490	1,087,644
<i>Garbage Billing</i>	299,107	207,519	\$ 311,402	335,951
<b>Other Revenues</b>	\$ 18,544	\$ 14,612	\$ 20,592	\$ 22,245
<i>Radio Read Reserve</i>	8,120	8,518	\$ 10,168	12,375
<i>Bond Proceeds</i>	-	-	\$ -	-
<i>Insurance Proceeds</i>	-	-	\$ -	-
<i>Sales of Fixed Assets</i>	-	-	\$ -	-
<i>Contributions</i>	-	-	\$ -	-
<i>Miscellaneous Income</i>	10,424	6,094	\$ 10,424	9,870
<b>Total Revenues</b>	\$ 3,854,291	\$ 2,129,665	\$ 3,982,599	\$ 4,304,076

## Utility Fund Summary of Expenditures

Activity Centers	FY2012 Approved Budget	FY 2012 Actual As Of 05/31/12	FY 2012 Year End Estimate	FY 2013 Proposed Budget
<i>Water Department</i>	2,530,758	1,003,046	\$ 2,470,652	2,824,852
<i>Sewer Department</i>	897,183	293,471	\$ 800,487	1,142,920
<i>Trash &amp; Recycling Collection</i>	319,953	212,586	\$ 319,953	335,951
<b>Total</b>	\$ 3,747,894	\$ 1,509,103	\$ 3,591,092	\$ 4,303,723



**Fiscal Year 2012 – 2013**

**W/S Departmental Budgets**



FY 2013 Departmental Summary



Fund:  
Department:  
Account Group:

water & Sewer fund  
**All**  
202-XXX

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 328,438	\$ 359,914	\$ 343,628	\$ 347,977	\$ 4,349	1%	\$ (11,937)
Legal & Professional	\$ 23,976	\$ 108,500	\$ 108,500	\$ 163,000	\$ 54,500	50%	\$ 54,500
Materials & Supplies	\$ 130,552	\$ 94,150	\$ 91,350	\$ 127,500	\$ 36,150	40%	\$ 33,350
Maintenance	\$ 154,407	\$ 139,800	\$ 144,111	\$ 166,600	\$ 22,489	16%	\$ 26,800
Utilities	\$ 243,239	\$ 253,800	\$ 253,100	\$ 255,200	\$ 2,100	1%	\$ 1,400
Other Operating Expenses	\$ 2,863,769	\$ 3,132,959	\$ 3,311,585	\$ 3,243,447	\$ (68,138)	-2%	\$ 110,488
<b>Total Expenditures</b>	<b>\$ 3,744,382</b>	<b>\$ 4,089,123</b>	<b>\$ 4,252,274</b>	<b>\$ 4,303,723</b>	<b>\$ 51,449</b>	<b>1.2%</b>	<b>\$ 214,600</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Water	4	4	4	4	0
Sewer	4	2	3	3	0
Trash	0	0	0	0	0
<b>Total Personnel</b>	<b>8</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>0</b>

Notes:

**Key Points of Proposed Budget**

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**FY 2013 Departmental Summary**



**Fund:**  
**Department:**  
**Account Group:**

**Utility Fund**  
**Water**  
**202-521**

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 227,750	\$ 222,447	\$ 211,653	\$ 213,552	\$ 1,899	1%	\$ (8,895)
Legal & Professional	\$ 12,680	\$ 54,500	\$ 54,500	\$ 81,500	\$ 27,000	50%	\$ 27,000
Materials & Supplies	\$ 102,386	\$ 64,500	\$ 62,700	\$ 95,800	\$ 33,100	53%	\$ 31,300
Maintenance	\$ 69,183	\$ 69,000	\$ 70,711	\$ 75,500	\$ 4,789	7%	\$ 6,500
Utilities	\$ 190,726	\$ 198,000	\$ 197,600	\$ 199,600	\$ 2,000	1%	\$ 1,600
Other Operating Expenses	\$ 2,164,288	\$ 1,922,311	\$ 1,873,488	\$ 2,158,900	\$ 285,412	15%	\$ 236,589
<b>Total Expenditures</b>	<b>\$ 2,767,013</b>	<b>\$ 2,530,758</b>	<b>\$ 2,470,652</b>	<b>\$ 2,824,852</b>	<b>\$ 354,200</b>	<b>14.3%</b>	<b>\$ 294,094</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Water Plant Operator	1	1	1	1	0
Maintenance Worker	2	2	2	2	0
Utility Billing Clerk	1	1	1	1	0
Utility Billing Clerk (Part Time)	0	0	0.5	0.5	0
<b>Total Personnel</b>	<b>4</b>	<b>4</b>	<b>4.5</b>	<b>4.5</b>	<b>0</b>

**Notes:**

**Key Points of Proposed Budget**

1. UTRWD water cost increasing by about 4%
2. Transfer out to general fund Increased by \$175,000. This transfer was reduced in order to use thee surplus in I&S fund to stabilize the W/S fund for past 2 Fiscal Years.
3. Materials and Supplies category continues to increase due to meter change-out program. Plan is to change out 10% of water meters with automatic meter reading technology. Increase in number of new building will affect this line as well.
4. Proposed budget includes funding for Impact Fee study as well as W/S master plan study for total of \$66,500.00. Please note this is the second installment for this project. This proposed budget also has included \$10,000.00 for engineering fees.
5. Revenue projections for water include 7% increase in rates, consistent with planned increase identified in 2011 rate study.
6. Proposed budget allows for purchase of a Truck to replace an aging one for \$20,000.00.

**FY 2013 Departmental Summary**



**Fund:**  
**Department:**  
**Account Group:**

**Utility Fund**  
**Sewer**  
**202-522**

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ 100,688	\$ 137,467	\$ 131,975	\$ 134,424	\$ 2,449	2%	\$ (3,043)
Legal & Professional	\$ 11,296	\$ 54,000	\$ 54,000	\$ 81,500	\$ 27,500	51%	\$ 27,500
Materials & Supplies	\$ 28,167	\$ 29,650	\$ 28,650	\$ 31,700	\$ 3,050	11%	\$ 2,050
Maintenance	\$ 85,223	\$ 70,800	\$ 73,400	\$ 91,100	\$ 17,700	24%	\$ 20,300
Utilities	\$ 52,513	\$ 55,800	\$ 55,500	\$ 55,600	\$ 100	0%	\$ (200)
Other Operating Expenses	\$ 364,187	\$ 549,466	\$ 456,962	\$ 748,596	\$ 291,634	64%	\$ 199,130
<b>Total Expenditures</b>	<b>\$ 642,075</b>	<b>\$ 897,183</b>	<b>\$ 800,487</b>	<b>\$ 1,142,920</b>	<b>\$ 342,433</b>	<b>42.8%</b>	<b>\$ 245,737</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Wastewater Plant Operator	1	1	1	1	0
Maintenance Worker	1	1	2	2	0
<b>Total Personnel</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>

**Notes:** FY2012 estimate reflects Carter Ranch WW Relief line not being completed.

**Key Points of Proposed Budget**

1. Proposed budget includes funding for Impact Fee study as well as W/S master plan study for total of \$71,500.00. Please note this is the second installment for this project. This proposed budget also has included \$10,000.00 for engineering fees.
2. Other Operating Expenses includes 12 months of regional sewer service through the Carter Ranch WW Relief line.
3. UTRWD interest cost on the equity remains the same for FY 2013.
4. Revenue projections for sewer include an approximate 7% increase in rates, consistent with planned increase identified in 2011 rate study.
5. Equipment O&M will increase due to new Rotary Press at the sewer plant.

FY 2013 Departmental Summary



Fund: Utility Fund  
 Department: Trash & Recycling  
 Account Group: 202-522

Utility Fund  
**Trash & Recycling**  
 202-522

Expenditures	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Dollar Change	Percent Change	Change from FY 2012 Budget
Personnel	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Legal & Professional	\$ 307,009	\$ 319,953	\$ 319,953	\$ 335,951	\$ 15,998	5%	\$ 15,998
Materials & Supplies	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Maintenance	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -		0%	\$ -
Other Operating Expenses	\$ -	\$ -	\$ -	\$ -		0%	\$ -
<b>Total Expenditures</b>	<b>\$ 307,009</b>	<b>\$ 319,953</b>	<b>\$ 319,953</b>	<b>\$ 335,951</b>	<b>\$ 15,998</b>	<b>5.0%</b>	<b>\$ 15,998</b>

Personnel	FY2011 Actual	FY2012 Budget	FY2012 Year End Estimate	FY2013 Proposed Budget	Personnel Change
Waste Management	0	0	0	0	0
<b>Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes:

**Key Points of Proposed Budget**

- Proposed budget includes estimated 3% increase in cost, plus addition of approximately 60 homes.
- Revenues estimates associated with trash & recycling assume a 3% rate increase to cover the cost increases recognized over the past three years.