



**BUDGET: FISCAL YEAR 2008 - 2009**  
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# Council

## MEMORANDUM

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**To: Mayor and City Council**

**From: Gary Beverly**

**Re: 2008-2009 Budget**

**Date: July 23, 2008**

Section 9.02 of the City of Freeport Home Rule Charter states “the City Manager between sixty (60) and ninety (90) days prior to the beginning of the fiscal year shall submit to the Council a proposed budget.” I am pleased to submit the following proposed budget for fiscal year 2008-2009.

**Budget Format/Content:** In past administrations, emphasis was placed on detail with every individual account in the accounting system being reviewed. It is my belief that the role of the Council in the budget process should be to set direction and priorities. Therefore, this budget was prepared with the same detail as in the past, but is presented at a “higher level” than prior budgets. If detailed questions arise we will be happy to provide you with the necessary detail.

**Economic Indicators:** According to the Brazosport College Economic Forecasting Center, growth in the Brazoria County area peaked in May of 2008 showing signs of the economy weakening. In earlier months, the Brazoria County area had showed continued growth in most indicators including housing, which was contrary to or lagging the national economy. Based on the softening of these economic indicators, the budget reflects limited increases in revenues tied to the economy such as sales tax. Also, as might be expected, there are significant increases in various expenditures such as electricity and fuel (20%), along with expected increases in other expenditures due to inflationary concerns.

**Budget Highlights:**

**REVENUES:**

**Total Revenues:** Net Revenues are expected to increase overall by approximately \$720,000 or 4.8%. This increase is misleading however, because many revenue accounts that show significant increases in revenue also have corresponding increases in expenses, such as garbage revenues as an example.

Although these are legitimate increases in revenue, many of which that are paid by the citizens, the increases that can be used to offset routine increases in expenditures or used to fund new programs or equipment is closer to \$385,000 an increase of 2.6%.

**Property Tax Rate/Valuation/Revenues:** Tax valuation estimates increased 5.4% from \$338,299,373 to \$356,703,363. There were abatements that were added back to the tax rolls contributing to the increase. The overall city tax rate is budgeted to remain at \$0.7100/\$100, providing an estimated increase in tax revenues of \$123,149, an increase of 7.5%. It is my belief that factoring out abatements, the valuation increase remains flat or slightly behind inflation for the year.

**Sales Tax Revenues:** Sales tax revenues, although showing an increase of 5.7% compared to projected revenues for the current year, is actually budgeting flat due to a \$78,000 refund made to the State in the current year projection.

**Industrial District Revenues:** Revenues for the eleven (11) Industrial District contracts increased by 9.1% or \$359,327 making the largest impact overall on the total revenue increase. This is based on the rate in the Brazosport Industrial District Contract going from an “In-lieu Rate” of 39% to 45% for the second payment of the budget year.

**Economic Development Payments to the City:** Two quarterly interest only payments of \$75,000 per quarter have been budgeted to be paid by the Freeport Economic Development Corporation (FEDC) to the City as per the \$6,000,000 loan agreement for the Marina. In addition, \$121,388 is also budgeted to be paid from the FEDC for various other loans made with the City.

#### **EXPENSES:**

**Total Expenses:** dropped by \$96,407 a decrease of 0.5% in total. As was with revenues there are factors that affect these totals. Factoring out the effects of spending of Certificate of Obligation money, the overall net increase is \$853,000 or 5.7%.

**Payroll/Salaries/Employees:** Salaries rose 8.2% compared to last years budget. Three additional employees in Fire/EMS, one part-time employee at the Recreation Center plus two additional temporary lifeguards during the summer months, and one part-time employee and one seasonal employee at the Golf Course added expenses. In addition, a market study was done on employee salaries which contributed \$73,000 of the increase in salaries. The final impact on salaries was the increase for some part-time and seasonal employees due to the change in minimum wages from \$5.15 to \$6.55 starting 07/24/08 and increasing again from \$6.55 to \$7.25 starting 07/24/09. Overall, employees not receiving market or minimum wage increases are budgeted to receive a 3% increase in salaries.

**Electricity/Fuel/Gas:** We are expecting increases of 20% on gasoline, diesel, electrical costs, and natural gas. We are working on electrical audits of our facilities to try to offset the increases somewhat. As we all are wondering, where will it stop and when will it end.

**Texas Municipal Retirement System:** TMRS is changing its method of funding retirement for municipal employees from an actuarial basis, which funds employees partly during their retirement to “pre-funding” prior to retirement. Because of this they are adjusting the City matching rates thru a “Phase-In method”, a 12.5% for 8 years as follows:

<b>Current Rate</b>	<b>8.93%</b>
2008-2009 Rate	9.90%
2009-2010 Rate	10.43%
2010-2011 Rate	10.96%
2011-2012 Rate	11.49%
2012-2013 Rate	12.02%
2013-2014 Rate	12.55%
2014-2015 Rate	13.08%
2015-2016 Rate	13.19%

The 13.19% rate will remain in effect for 30 years, at which time the \$3,108,694 Unfunded Actuarial Liability that the City currently carries will be paid, and subsequently funding on all employees and retirees will be “pre-funded”.

**Certificates of Obligation 2008:** \$3,350,000 of Certificates of Obligation (COO) were approved and issued in the current fiscal year. The first project will be Street/Drainage/and Sewer work done on Velasco Blvd from 7<sup>th</sup> Street to Gulf Blvd. An estimated \$500,000 will be spent in the current year leaving \$2,800,000 available for appropriations in the Fiscal Year 2008-2009 Budget. This budget includes appropriations for (1) Velasco Blvd; (2) Belt Press at the Sewer Plant; (3) Material for City street work by the County; (4) leaving over \$600,000 of the COO money available for other projects. Note that most of the infrastructure work in this budget is being done with COO money and when this is exhausted, we will be limited in capital construction that can be done without any economic improvements.

**Street and Drainage:** In addition to the appropriations used by the COO’s discussed above, \$137,000 has been budgeted for additional drainage work. Also, the Street Department’s streets/sidewalks/alleyways maintenance budget has been increased by \$147,000 to place additional emphasis on maintenance of current streets, sidewalks, and alleyways.

**Community Development Grant Funding (CDBG):** The City is expecting to receive a grant of \$165,000 through the state and distributed by Brazoria County.

We have budgeted expenditures of \$249,000 to replace deep run sewer lines running down various streets in the City.

**Texas Parks & Wildlife Grant Funding:** the City has received a \$98,000, 75%/25% matching trails grant from the Texas Parks & Wildlife service which must be completed by 08/01/09. Plans are to use this grant for beautification at the end of the old Brazos River connecting to the current walking trail. The matching 25% expense owed by the City is budgeted.

**Waste Management:** As discussed in work session on 07/07/08 at City Council, Waste Management is increasing their rate from \$20.41 to \$21.43 effective August 2008. They are also due a CPI (Inflation) increase 11/01/08, which they estimate to be 6%. There are also potential fuel adjustments pending. The revenue or expense impact of these future increases have **NOT** been currently built into this budget. The net impact however would be zero for the City budget.

**Regional Bus Service:** We have also budgeted the \$35,000 of estimated annual expense that will be the City of Freeport's portion to establish a bus service that runs from Freeport, through Clute, Lake Jackson, and Angleton.

**Proposed Holidays for Fiscal Year 2008-2009:**

Thursday, November 27, 2008	Thanksgiving
Friday, November 28, 2008	Thanksgiving
Thursday, December 25, 2008	Christmas
Thursday, January 01, 2009	New Years Day
Monday, January 19, 2009	Martin Luther King
Monday, February 16, 2009	Presidents Day
Friday, April 10, 2009	Good Friday
Monday, May 25, 2009	Memorial Day
Friday, July 03, 2009	Independence Day
Monday, September 07, 2009	Labor Day
<b>Floating Holiday</b>	

**Capital Purchases:** Of the \$3,905,573 appropriated for capital purchases, \$2,797,929 is infrastructure improvements using COO 2008 money, and \$1,107,644 is for funding from operations. Included in capital purchases from operations are 10 vehicles, \$360,000 in water/sewer related activities, \$137,000 of drainage work, \$54,000 of land purchases related to closing the Urban Renewal project, as well as other needed pieces of equipment.

**Economic Development Corporation:** As of the publishing of this budget book the Economic Development Corporation (FEDC) has no members to review a budget. I will work to present their financials and budget to them as soon as possible, probably during

the 2<sup>nd</sup> meeting they have. Therefore, as of now the FDEC Budget for FY 2008-2009 is excluded from this budget book.

**Other Factors affecting the Budget:** With the exception of a market study for salaries, and added expenses for such things as the Regional Bus Service mentioned above, this budget is flat. Capital spending is down from prior years (excluding infrastructure). Revenues in future years are expected to remain flat due to the economic downturn. I believe that it is important that we develop a “Strategic Planning” process that we use to develop goals to improve our local economy. I have been working on this, and plan to present this to council soon. I have projected two further years beyond the 2008-2009 Budget, and without any economic stimulus, tax rates will have to rise in the future to maintain current services.

**Respectfully submitted to the City Secretary and Council:**  
*As required by City Charter*

A handwritten signature in black ink, appearing to read "Gary Beverly". The signature is written in a cursive style with a large initial "G" and "B".

7/18/08

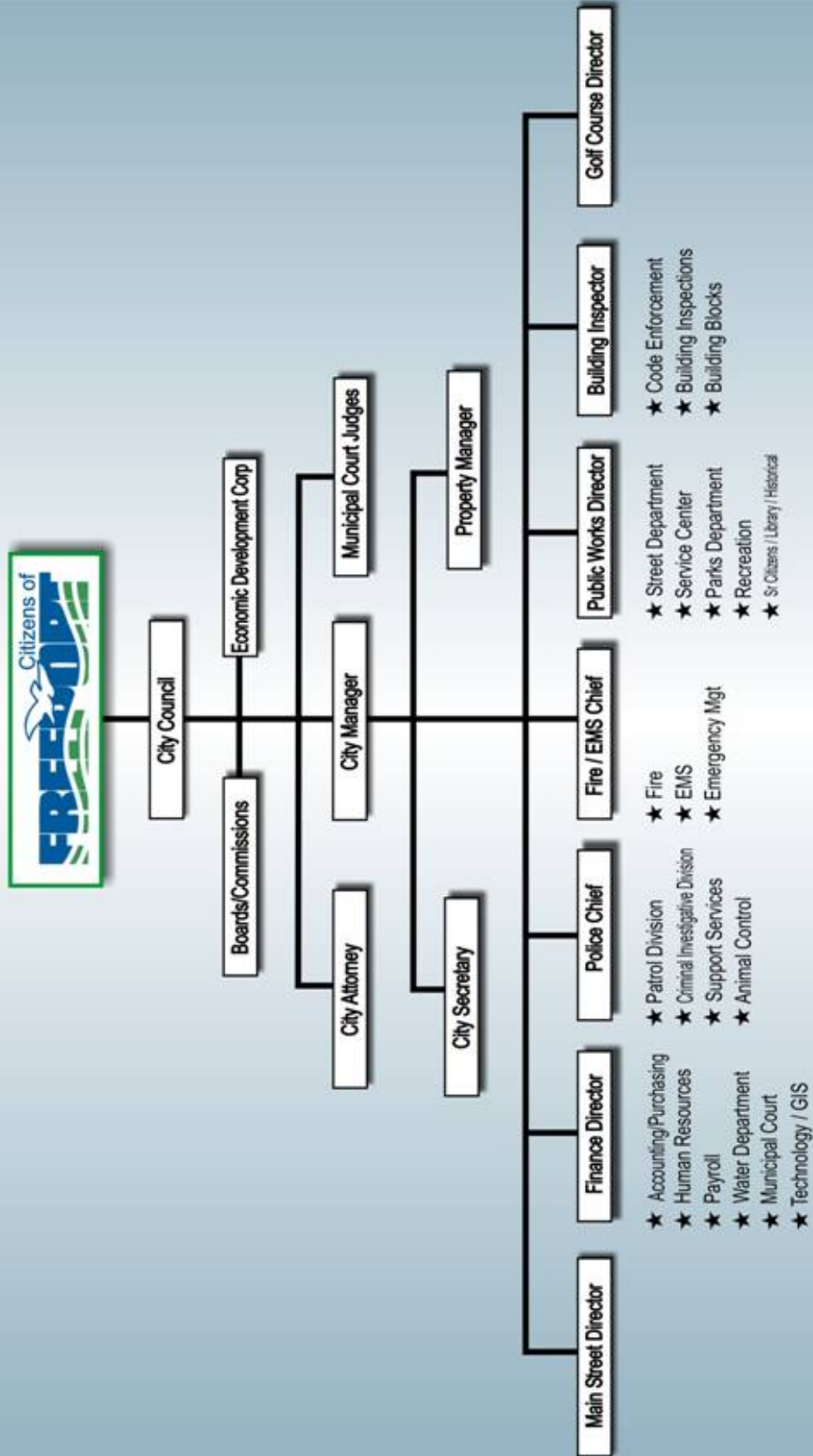
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Gary Beverly; City Manager





# CITY ORGANIZATIONAL CHART





**STATEMENT OF OPERATIONS BY DEPT / FUND**

ACCT#	DESCRIPTION	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL		ACTUAL		BUDGET	PROJECTn	BUDGET		\$	%	\$	%
	<b>GROSS REVENUES</b>	13,921,309	14,851,257	14,851,257	12,142,860	17,809,466	18,284,189	15,654,228	-2,629,961	-14.4%	-2,155,238	-12.1%	
	CERTIFICATES OF OBLIGNT	0	0	0	3,350,000	3,000,000	3,350,000	0	-3,350,000	-100.0%	-3,000,000	-100.0%	
	<b>NET REVENUES</b>	13,921,309	14,851,257	14,851,257	8,792,860	14,809,466	14,934,189	15,654,228	720,039	4.8%	844,762	5.7%	
10-400	MAYOR & COUNCIL	48,925	52,789	52,789	40,015	57,522	54,823	51,895	-2,928	-5.3%	-5,627	-9.8%	
10-403	ECONOMIC DEVELOPMENT	0	-1	-1	0	0	0	0	0	0.0%	0	0.0%	
10-405	MAIN STREET	83,000	107,791	107,791	43,137	94,565	89,071	96,727	7,656	8.6%	2,162	2.3%	
10-410	GENERAL ADMINISTRATION	1,100,393	1,062,818	1,062,818	565,778	1,035,815	870,995	1,143,816	272,821	31.3%	108,001	10.4%	
10-415	PURCHASING	43,544	45,701	45,701	27,260	47,583	44,798	48,548	3,750	8.4%	965	2.0%	
10-420	SERVICE CENTER	182,829	268,683	268,683	89,902	260,890	197,196	244,574	47,378	24.0%	-16,316	-6.3%	
10-430	MUNICIPAL COURT	140,220	155,506	155,506	114,624	227,103	175,829	197,199	21,370	12.2%	-29,904	-13.2%	
10-525	POLICE DEPARTMENT	2,279,395	2,734,000	2,734,000	1,717,473	3,017,682	2,697,464	3,045,111	347,647	12.9%	27,429	0.9%	
10-530	FIRE	361,491	757,990	757,990	208,897	425,635	373,028	446,193	73,165	19.6%	20,558	4.8%	
10-555	BUILDING BLOCKS	388	4,322	4,322	918	7,500	1,405	7,500	6,095	433.8%	0	0.0%	
10-557	CODE ENFORCEMENT	281,480	161,112	161,112	74,209	189,397	125,387	178,044	52,657	42.0%	-11,353	-6.0%	
10-558	BUILDING	121,127	139,115	139,115	94,981	164,277	157,392	176,858	19,466	12.4%	12,581	7.7%	
10-564	GARBAGE COLLECTION	423,169	740,733	740,733	327,318	735,220	752,250	808,000	55,750	7.4%	72,780	9.9%	
10-575	STREET	1,005,624	1,087,903	1,087,903	535,824	1,317,309	1,096,085	1,449,264	353,179	32.2%	131,955	10.0%	
10-579	SR CITIZENS COMMISSION	14,358	11,889	11,889	14,355	15,200	18,669	17,250	-1,419	-7.6%	2,050	13.5%	
10-650	LIBRARY	35,362	34,231	34,231	19,230	39,314	31,863	41,045	9,182	28.8%	1,731	4.4%	
10-655	PARKS	1,150,670	1,223,312	1,223,312	610,506	1,101,227	994,522	1,252,504	257,982	25.9%	151,277	13.7%	
10-665	RECREATION	215,965	253,717	253,717	100,539	237,963	211,899	306,505	94,606	44.6%	68,542	28.8%	
10-800	CONTINGENCY	0	0	0	0	5,000	0	0	0	0.0%	-5,000	-100.0%	
14-575	STREET & DRAINAGE FUND	72	151,400	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%	
15-656	GOLF COURSE FUND	519,951	558,635	558,635	314,387	657,128	610,144	674,748	64,604	10.6%	17,620	2.7%	
18-412	HOTEL-MOTEL TAX FUND	10,027	14,162	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%	
20-535	AMBLANCE/EMS FUND	428,483	549,606	549,606	248,584	450,842	437,898	612,613	174,715	39.9%	161,771	35.9%	
56-565	WATER & SEWER FUND	3,741,652	3,647,221	3,647,221	2,072,544	3,808,202	3,817,556	4,105,124	287,568	7.5%	296,922	7.8%	
62-410	CAPITAL CONSTRUCT FUND	746,182	228,820	228,820	0	3,000,000	0	0	0	0.0%	-3,000,000	-100.0%	
64-410	CAPITAL DEBT SVC FUND	282,345	282,723	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%	
65-410	COO 2008 DEBT SVC	0	0	0	5	77,000	5	297,556	297,551	5951020.0%	220,556	286.4%	
	<b>EXPENSES (excluding COO)</b>	13,216,652	14,274,178	14,274,178	8,183,752	18,548,614	14,301,128	15,654,228	1,353,100	9.5%	-2,894,386	-15.6%	
	<b>NET (excluding COO)</b>	704,657	577,079	577,079	3,959,108	-739,148	3,983,061	0	-3,983,061	-100.0%	739,148	-100.0%	
63-410	COO 2008 CONSTRUCTION	0	0	0	100,185	0	500,185	2,797,979	2,297,794	459.4%	2,797,979	0.0%	
	<b>NET OPERATING</b>	704,657	577,079	577,079	3,858,923	-739,148	3,482,876	-2,797,979	-2,300,722	-66.1%	-2,803,606	379.3%	
	INTERFUND TRANSFERS	765,670	0	0	0	-300,000	0	0	0	0.0%	300,000	-100.0%	
	<b>NET</b>	-61,013	577,079	577,079	3,858,923	-439,148	3,482,876	-2,797,979	-3,983,061	-114.4%	-2,358,831	537.1%	

**STATEMENT OF OPERATIONS BY FUND**

ACCT#	DESCRIPTION	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008			2008-2009 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
<b>10 General Fund:</b>											
	Revenue	8,916,236	10,038,551	5,947,125	9,604,357	9,688,727	10,435,805	747,078	7.7%	831,448	8.7%
	Expenses	7,487,940	8,841,611	4,584,866	8,979,202	7,892,676	9,511,033	1,618,357	20.5%	531,831	5.9%
	Operating Net:	1,428,296	1,196,940	1,362,259	625,155	1,796,051	924,772	-871,279	-48.5%	299,617	47.9%
	Interfund Transfers	2,115,529	963,922	-900,000	-853,848	-553,848	-297,735	256,113	-46.2%	556,113	-65.1%
	Net:	-687,233	233,018	2,262,259	1,479,003	2,349,899	1,222,507	-1,127,392	-48.0%	-256,496	-17.3%
<b>14 Street &amp; Drainage:</b>											
	Revenue	110,317	180,330	54,339	100,000	68,000	30,000	-38,000	-55.9%	-70,000	-70.0%
	Expenses	72	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%
	Operating Net:	110,245	28,930	-614,441	-1,176,144	-1,180,255	-122,300	1,057,955	-89.6%	1,053,844	-89.6%
	Interfund Transfers	-576,000	-748,558	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%	0	0.0%
	Net:	686,245	777,488	-1,614,441	-2,176,144	-2,180,255	-1,122,300	1,057,955	-48.5%	1,053,844	-48.4%
<b>15 Golf Course:</b>											
	Revenue	337,561	315,954	181,155	358,251	350,088	359,688	9,600	2.7%	1,437	0.4%
	Expenses	519,951	558,635	314,387	657,128	610,144	674,748	64,604	10.6%	17,620	2.7%
	Operating Net:	-182,390	-242,681	-133,232	-298,877	-260,056	-315,060	-55,004	21.2%	-16,183	5.4%
	Interfund Transfers	-239,723	-210,724	-100,000	-314,574	-314,574	-315,060	-486	0.2%	-486	0.2%
	Net:	57,333	-31,957	-33,232	15,697	54,518	0	-54,518	-100.0%	-15,697	-100.0%
<b>18 Hotel / Motel Tax</b>											
	Revenue	19,296	21,505	6,608	18,000	19,000	18,750	-250	-1.3%	750	4.2%
	Expenses	10,027	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%
	Operating Net:	9,269	7,343	-5,882	0	6,501	0	-6,501	-100.0%	0	0.0%
	Interfund Transfers	0	8,475	0	0	0	0	0	0.0%	0	0.0%
	Net:	9,269	-1,132	-5,882	0	6,501	0	-6,501	-100.0%	0	0.0%
<b>20 Ambulance</b>											
	Revenue	578,878	407,746	333,598	465,750	467,200	473,100	5,900	1.3%	7,350	1.6%
	Expenses	428,483	549,606	248,584	450,842	437,898	612,613	174,715	39.9%	161,771	35.9%
	Operating Net:	150,395	-141,860	85,014	14,908	29,302	-139,513	-168,815	-576.1%	-154,421	-1035.8%
	Interfund Transfers	0	0	0	-52,126	-52,126	-139,513	-87,387	167.6%	-87,387	167.6%
	Net:	150,395	-141,860	85,014	67,034	81,428	0	-81,428	-100.0%	-67,034	-100.0%
<b>56 Water &amp; Sewer</b>											
	Revenue	3,912,088	3,595,241	2,033,338	3,678,425	3,701,150	3,705,150	4,000	0.1%	26,725	0.7%
	Expenses	3,741,652	3,647,221	2,072,544	3,808,202	3,817,556	4,105,124	287,568	7.5%	296,922	7.8%
	Operating Net:	170,436	-51,980	-39,206	-129,777	-116,406	-399,974	-283,568	243.6%	-270,197	208.2%
	Interfund Transfers	-251,718	-13,115	0	-79,452	-79,452	-247,692	-168,240	211.8%	-168,240	211.8%
	Net:	422,154	-38,865	-39,206	-50,325	-36,954	-152,282	-115,328	312.1%	-101,957	202.6%
<b>62 Capital Purch Construction</b>											
	Revenue	46,729	11,694	0	0	0	0	0	0.0%	0	0.0%
	Expenses	746,182	228,820	0	3,000,000	0	0	0	0.0%	-3,000,000	-100.0%
	Operating Net:	-699,453	-217,126	0	-3,000,000	0	0	0	0.0%	3,000,000	-100.0%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	-699,453	-217,126	0	-3,000,000	0	0	0	0.0%	3,000,000	-100.0%
<b>63 COO 2008 Construction</b>											
	Revenue	0	0	3,356,974	3,000,000	3,392,000	40,000	-3,352,000	-98.8%	-2,960,000	-98.7%
	Expenses	0	0	100,185	0	500,185	2,797,979	2,297,794	459.4%	2,797,979	0.0%
	Operating Net:	0	0	3,256,789	3,000,000	2,891,815	-2,757,979	-5,649,794	-195.4%	-5,757,979	-191.9%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	0	0	3,256,789	3,000,000	2,891,815	-2,757,979	-5,649,794	-195.4%	-5,757,979	-191.9%
<b>64 Capital Purch Debt Svc</b>											
	Revenue	204	280,236	229,717	284,383	286,363	290,604	4,241	1.5%	6,221	2.2%
	Expenses	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%
	Operating Net:	-282,141	-2,487	-52,379	2,287	4,268	8,500	4,232	99.2%	6,213	271.7%
	Interfund Transfers	-282,418	0	0	0	0	0	0	0.0%	0	0.0%
	Net:	277	-2,487	-52,379	2,287	4,268	8,500	4,232	99.2%	6,213	271.7%
<b>65 COO 2008 Debt Svc</b>											
	Revenue	0	0	6	300,300	311,661	301,131	-10,530	-3.4%	831	0.3%
	Expenses	0	0	5	77,000	5	297,556	297,551	5951020.0%	220,556	286.4%
	Operating Net:	0	0	1	223,300	311,656	3,575	-308,081	-98.9%	-219,725	-98.4%
	Interfund Transfers	0	0	0	0	0	0	0	0.0%	0	0.0%

## CASH / FUND BALANCE PROJECTION

CASH BALANCE:	ACTUAL	PROJECTn	BUDGET	
	Cash as of 09/30/07	Cash as of 09/30/08	2008-2009 Cash Use	TOTAL
10 General Fund	752,760	2,806,935	-1,222,507	4,029,442
14 Street & Drainage Fund	3,803,630	1,415,777	1,122,300	293,477
15 Golf Course Fund	-978	11,493	0	11,493
18 Hotel-Motel Tax Fund	50,677	62,861	0	62,861
20 Ambulance / EMS Fund	96,854	36,468	0	36,468
56 Water & Sewer Fund	-40,257	291,228	152,282	138,946
62 Capital Construction Fund	0	0	0	0
63 COO 2008 Construction Fund	0	2,891,815	2,757,979	133,836
64 Captial Debt Service	14,557	60,424	-8,500	68,924
65 COO 2008 Debt Service	0	313,582	-3,575	317,157
87 Clearing Fund	19,283	19,316	-348	19,664
<b>TOTALS:</b>	<b>4,696,526</b>	<b>7,909,899</b>	<b>2,797,631</b>	<b>5,112,268</b>

FUND BALANCE:	ACTUAL	PROJECTn	BUDGET	
	FB as of 09/30/07	FB as of 09/30/08	2008-2009 Activity	TOTAL
10 General Fund	7,123,736	9,177,911	-1,222,855	10,400,766
14 Street & Drainage Fund	2,818,546	430,693	1,122,300	-691,607
15 Golf Course Fund	846,125	858,596	0	858,596
18 Hotel-Motel Tax Fund	57,492	69,676	0	69,676
20 Ambulance / EMS Fund	232,596	172,210	0	172,210
56 Water & Sewer Fund	6,095,049	6,426,533	152,282	6,274,251
62 Capital Construction Fund	217,127	217,126	0	217,126
63 COO 2008 Construction Fund	0	2,891,815	2,757,979	133,836
64 Captial Debt Service	12,318	58,185	-8,500	66,685
65 COO 2008 Debt Service	0	313,582	-3,575	317,157
87 Clearing Fund	0	0	0	0
<b>TOTALS:</b>	<b>17,402,989</b>	<b>20,616,327</b>	<b>2,797,631</b>	<b>17,818,696</b>

**FUND BALANCE is unexpended and unencumbered monies left over in any fund from previous years and available for appropriation.**



**EMPLOYEE TOTALS**

	BUDGET 2007-2008				BUDGET 2008-2009				DIFFERENCE			
	F/T	P/T	TMP	TOTAL	F/T	P/T	TMP	TOTAL	F/T	P/T	TMP	TOTAL
10-403 ECONOMIC DEVELOPMENT	1	0	0	1	1	0	0	1	0	0	0	0
10-405 MAIN STREET	1	0	0	1	1	0	0	1	0	0	0	0
10-410 GENERAL ADMINISTRATION	6	1	0	7	6	1	0	7	0	0	0	0
10-415 PURCHASING	1	0	0	1	1	0	0	1	0	0	0	0
10-420 SERVICE CENTER	4	0	0	4	4	0	0	4	0	0	0	0
10-430 MUNICIPAL COURT	3	0	0	3	3	0	0	3	0	0	0	0
10-525 POLICE DEPARTMENT	43	1	5	49	43	1	5	49	0	0	0	0
10-530 FIRE	3	0	0	3	3	0	0	3	0	0	0	0
10-557 CODE ENFORCEMENT	2	0	0	2	2	0	0	2	0	0	0	0
10-558 BUILDING	3	0	0	3	3	0	0	3	0	0	0	0
10-575 STREET	17	0	0	17	17	0	0	17	0	0	0	0
10-655 PARKS	17	2	0	19	17	2	0	19	0	0	0	0
10-665 RECREATION	2	3	22	27	2	4	24	30	0	1	2	3
15-656 GOLF COURSE FUND	7	9	0	16	8	9	1	18	1	0	1	2
20-535 EMS FUND	7	0	0	7	10	0	0	10	3	0	0	3
56-565 WATER & SEWER FUND	4	0	0	4	2	0	0	2	-2	0	0	-2
	121	16	27	164	123	17	30	170	2	1	3	6

F/T FULL-TIME EMPLOYEES

P/T PART-TIME EMPLOYEES

TMP TEMPORARY/SEASONAL EMPLOYEES



FY 2008-2009  
CAPITAL OUTLAY: BUDGET REQUEST

DEPT#	DEPARTMENT / FUND	DESCRIPTION	PRIORITY	REQUESTED		APPROVED **	
				QTY	\$AMOUNT	QTY	\$AMOUNT
10-405	Main Street/Historical	Historical Museum: 311 Park Street	1		10,000		10,000
10-410	General Administration	Miscellaneous Land Purchases	1		54,000		54,000
10-420	Service Center	Roof for Heavy Equipment Bay	1		25,000		25,000
10-420	Service Center	Fuel Dispensers	2		20,000		
10-430	Municipal Court	Marshal Vehicle	1		25,000		18,900
10-525	Police Department	CID Replacement Vehicle	1	3	35,868	1	15,868
10-525	Police Department	Car Tracking web-based software	2		7,550		
10-525	Police Department	Patrol Vehicles/Equipment	2		47,659	2	47,659
10-525	Police Department	CID Furniture	4		18,000		18,000 Seized
10-525	Police Department	Covered Parking (for vehicles & equipment)	5		17,000		17,000 Seized
10-525	Police Department	Swat Vests			19,100		19,100 Seized
10-530	Fire	Vehicle: Fire Marshal	1		29,500		27,000
10-530	Fire	EMC Commercial Kitchen	2		30,000		
10-575	Street Department	Dump Truck - 1 ton	1		30,000		30,000
10-575	Street Department	Mini Trackhoe	2		30,000		30,000
10-575	Street Department	Tractor - 4 wheel drive	3		30,000		30,000
10-575	Street Department	Truck - 1/2 Ton	4	2	30,000	2	30,000
10-575	Street Department	Slope Mower 6000 Series	5		70,000		
10-575	Street Department	Fork Lift	6		25,000		
10-575	Street Department	Maintainer	7		160,000		
10-655	Parks	Truck - 1/2 Ton	1	2	30,000	2	30,000
10-655	Parks	Tilt Trailer - Heavy Duty	2		7,000		7,000
10-655	Parks	ATV/Mule - Polaris	3		5,000		
10-655	Parks	Bobcat Sweeper Attachment	4		5,000		
10-655	Parks	Park Improvement Project - TX Parks & Wildlife Grant	5		117,600		117,600
10-665	Recreation Center	Cardiovascular Equipment	1		7,500		7,500
10-665	Recreation Center	Separate Bathroom Stalls in Restroom	2		15,000		
10-665	Recreation Center	Weightroom Addition	3		75,000		
14-575	Street & Drainage Fund	Misc Drainage Projects	1		599,200		137,200
15-656	Golf Course	Sprayer for Greens/Teeboxes/Fairways	1		31,914		31,914
15-656	Golf Course	Verticutter Rollers/Spikers For Greens	9		10,086	9	10,086
20-535	Ambulance Fund	Vehicle: EMS Coordinator	1		29,500		27,000
20-535	Ambulance Fund	Copier	2		6,947		6,947
56-565	Water & Sewer Fund	City-Wide Meter Replacement	1		45,000		40,000
56-565	Water & Sewer Fund	CDBG Project	2		249,870		249,870
56-565	Water & Sewer Fund	Sewer Line Replacement	3		75,000		70,000
					2,023,294		1,107,644
63-410	COO 2008 Construction	Velasco Blvd: (Balance)	1		1,499,815		1,499,815
63-410	COO 2008 Construction	Misc Streets: County Projects	2		313,114		313,114
63-410	COO 2008 Construction	Belt Press: Sewer Plant	3		325,000		325,000
63-410	COO 2008 Construction	Misc Sewer/Street/Alleyway Project(s)	4		660,000		660,000
					2,797,929		2,797,929
<b>TOTAL CAPITAL:</b>					4,821,223		3,905,573

\*\* Approved by the City Manager for Workshops



**BUDGET: FY 2008-2009  
INFRASTRUCTURE IMPROVEMENTS**

DEPT#	DEPARTMENT / FUND	DESCRIPTION	\$AMOUNT
14-575	Street & Drainage Fund	Misc Drainage Projects	137,200
56-565	Water & Sewer Fund	City-Wide Meter Replacement	40,000
56-565	Water & Sewer Fund	CDBG Project	249,870
56-565	Water & Sewer Fund	Sewer Line Replacement	70,000
63-410	COO 2008 Construction	Velasco Blvd: (Balance)	1,499,815
63-410	COO 2008 Construction	Misc Streets: County Projects	313,114
63-410	COO 2008 Construction	Belt Press: Sewer Plant	325,000
63-410	COO 2008 Construction	Misc Sewer/Street/Alleyway Project(s)	660,000
<b>TOTAL CAPITAL</b>			<b>3,294,999</b>

10 575-530

**STREET MAINTENANCE BUDGET**

276,211

**TOTAL EXPENDITURES ON INFRASTRUCTURE:**

**3,571,210**



**BUDGETED: FY 2008-2009  
INTERFUND TRANSFERS**

ACCT#	DESCRIPTION	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	PROJECTn	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
10 700-015	TRANSFER TO GOLF COURSE	239,723	210,724	314,574	314,574	314,574	314,574	315,060	315,060	486	0.2%	486	0.2%
15 710-010	TRANSFER FROM GEN FUND	-239,723	-210,724	-314,574	-314,574	-314,574	-314,574	-315,060	-315,060	-486	0.2%	-486	0.2%
Transfer to Golf Course to zero negative Consolidated Cash Balance, adjusting cash balance for the Golf Course to Zero													

10 700-020	TRANSFER TO AMBULANCE	0	0	52,126	52,126	52,126	52,126	139,513	139,513	87,387	167.6%	87,387	167.6%
20 710-010	TRANSFER FROM GEN FUND	0	0	-52,126	-52,126	-52,126	-52,126	-139,513	-139,513	-87,387	167.6%	-87,387	167.6%
Transfer to Ambulance / EMS Fund to zero negative Consolidated Cash Balance, adjusting cash balance for the Ambulance / EMS Fund to Zero.													

10 700-056	TRANSFER TO W&S	251,718	13,115	79,452	79,452	79,452	79,452	247,692	247,692	168,240	211.8%	168,240	211.8%
56 710-010	TRANSFER FROM GEN FUND	-251,718	-13,115	-79,452	-79,452	-79,452	-79,452	-247,692	-247,692	-168,240	211.8%	-168,240	211.8%
Transfer to Water & Sewer Fund to zero Consolidated Cash Balance and pay Refund Bonds.													

10 710-014	TRANSFER FROM STREET	0	0	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000	-1,000,000	0	0.0%	0	0.0%
14 700-010	TRANSFER TO GEN FUND	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%	0	0.0%
Transfer from Street & Drainage to move funds to General Fund.													

56 700-043	TRANSFER TO W&S DEBT SVC	0	253,016	252,716	252,716	252,716	252,716	247,692	247,692	-5,024	-2.0%	-5,024	-2.0%
56 710-043	TRANSFER FROM W&S	0	-253,016	-252,716	-252,716	-252,716	-252,716	-247,692	-247,692	5,024	-2.0%	5,024	-2.0%
Transfer from Water & Sewer to Debt Svc for Refunding Bonds payments, moves cash from Water & Sewer Fund to the Debt Service Fund to pay Refunding Bonds.													

*INTERFUND TRANSFERS* - transfers of resources from one fund to another, usually for the reimbursement of services provided, for debt service, or capital outlay funds.





**RECONCILIATION TO  
YEAR-END FINANCIALS**

DESCRIPTION	10	15	20	56	TOTAL
DEPRECIATION		67,751	27,800	360,558	456,109
CAPITAL OUTLAY		-42,000	-33,947	-359,870	-435,817
PRINCIPAL	95,509			-186,000	-90,491
<b>ACCRUAL NET:</b>	<b>95,509</b>	<b>25,751</b>	<b>-6,147</b>	<b>-185,312</b>	<b>-165,708</b>

**Budget Basis:** Proprietary funds have been budgeted on a modified cash basis and must be reconciled to a true accrual accounting basis for audit purposes at year end financial reporting.

1. Depreciation and amortization, although expensed in the accounting system are not a budget item in the City Budget, until reconciled on the financials at fiscal year end.
2. Principal payments on long-term debt are a budget item in the City Budget but are excluded from the financials at fiscal year end.

Management has also chosen to budget the Economic Development Corporation and their associated funds separately from other governmental funds, whereas for year end financial reporting purposes they are included as a governmental fund and accounted for on a modified accrual accounting basis.



**SUMMARY REVENUE BREAKDOWN BY CATEGORY / FUND**

ACCT#	DESCRIPTION	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
<b>REVENUES:</b>													
<b>BY CATEGORY</b>													
>>>>	TAXES	6,965,664	7,758,507	5,010,024	8,000,329	8,212,163	8,746,780	534,617	6.5%	746,451	9.3%		
	PERMITS & FEES	142,632	93,712	41,498	107,340	59,103	49,900	-9,203	-15.6%	-57,440	-53.5%		
	GARBAGE REVENUES	479,864	691,191	437,270	726,000	752,250	798,000	45,750	6.1%	72,000	9.9%		
	REVENUE PRODUCING	89,708	101,923	53,507	99,659	102,100	101,850	-250	-0.2%	2,191	2.2%		
	FINES & FEES	376,060	555,419	268,284	506,479	461,475	492,855	31,380	6.8%	-13,624	-2.7%		
	MISCELLANEOUS	862,512	1,118,035	366,265	749,233	549,660	838,155	288,495	52.5%	88,922	11.9%		
	GOLF COURSE	337,561	315,954	181,155	358,251	350,088	359,688	9,600	2.7%	1,437	0.4%		
	AMBULANCE	578,878	407,746	333,598	465,750	467,200	473,100	5,900	1.3%	7,350	1.6%		
	WATER & SEWER	3,912,088	3,595,241	2,033,338	3,678,425	3,701,150	3,705,150	4,000	0.1%	26,725	0.7%		
	MISC FUNDS	176,342	213,529	67,921	118,000	129,000	88,750	-40,250	-31.2%	-29,250	-24.8%		
	CERT OF OBLIGATION	0	0	3,350,000	3,000,000	3,350,000	0	-3,350,000	-100.0%	-3,000,000	-100.0%		
	<b>TOTAL:</b>	<b>13,921,309</b>	<b>14,851,257</b>	<b>12,142,860</b>	<b>17,809,466</b>	<b>18,134,189</b>	<b>15,654,228</b>	<b>-2,479,961</b>	<b>-13.7%</b>	<b>-2,155,238</b>	<b>-12.1%</b>		
<b>BY FUND</b>													
10	GENERAL	8,916,236	10,038,551	5,947,125	9,604,357	9,688,727	10,435,805	747,078	7.7%	831,448	8.7%		
14	STREET & DRAINAGE	110,317	180,330	54,339	100,000	68,000	30,000	-38,000	-55.9%	-70,000	-70.0%		
15	GOLF COURSE	337,561	315,954	181,155	358,251	350,088	359,688	9,600	2.7%	1,437	0.4%		
18	HOTEL - MOTEL TAX	19,296	21,505	6,608	18,000	19,000	18,750	-250	-1.3%	750	4.2%		
20	AMBULANCE	578,878	407,746	333,598	465,750	467,200	473,100	5,900	1.3%	7,350	1.6%		
56	WATER & SEWER	3,912,088	3,595,241	2,033,338	3,678,425	3,701,150	3,705,150	4,000	0.1%	26,725	0.7%		
62	CAPITAL CONSTR	46,729	11,694	0	0	0	0	0	0.0%	0	0.0%		
63	COO 2008 CONSTRUCT	0	0	3,356,974	3,000,000	3,392,000	40,000	-3,352,000	-98.8%	-2,960,000	-98.7%		
64	CAPITAL DEBT SVC	204	280,236	229,717	284,383	286,363	290,604	4,241	1.5%	6,221	2.2%		
65	COO 2008 DEBT SVC	0	0	6	300,300	311,661	301,131	-10,530	-3.4%	831	0.3%		
	<b>TOTAL:</b>	<b>13,921,309</b>	<b>14,851,257</b>	<b>12,142,860</b>	<b>17,809,466</b>	<b>18,284,189</b>	<b>15,654,228</b>	<b>-2,629,961</b>	<b>-14.4%</b>	<b>-2,155,238</b>	<b>-12.1%</b>		
<b>TAXES</b>													
>>>>	PROPERTY TAXES	1,904,815	2,177,881	2,085,483	2,333,654	2,350,905	2,454,525	103,620	4.4%	120,871	5.2%		
	INDUSTRIAL DISTRICT	3,387,937	3,709,686	1,943,571	3,887,310	3,959,878	4,319,205	359,327	9.1%	431,895	11.1%		
	SALES TAX	1,079,299	1,241,667	611,587	1,151,865	1,277,505	1,350,000	72,495	5.7%	198,135	17.2%		
	FRANCHISE TAX	585,497	618,513	364,526	619,500	615,625	614,800	-825	-0.1%	-4,700	-0.8%		
	TAX - MIXED BEVERAGE	8,116	10,760	4,857	8,000	8,250	8,250	0	0.0%	250	3.1%		
	<b>TOTAL:</b>	<b>6,965,664</b>	<b>7,758,507</b>	<b>5,010,024</b>	<b>8,000,329</b>	<b>8,212,163</b>	<b>8,746,780</b>	<b>534,617</b>	<b>6.5%</b>	<b>746,451</b>	<b>9.3%</b>		



**BUDGET 2008 - 2009  
PROPERTY TAX SCHEDULE**

YEAR	ASSESSED VALUATION	MAINTENANCE & OPERATIONS			INTEREST & SINKING			TOTAL			COLLECTION RATE		TRUTH IN TAXATION		
		RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX LEVY	TAX COLLECTIONS	RATE	TAX COLLECTIONS	EFFECTIVE	NOTICE	ROLL BACK
<b>2008-2009</b>	<b>349,569,296</b>	<b>0.5336</b>	<b>1,865,282</b>	<b>1,753,365</b>	<b>0.1764</b>	<b>616,660</b>	<b>579,660</b>	<b>0.7100</b>	<b>2,481,942</b>	<b>2,333,025</b>	<b>94.0%</b>	<b>E</b>	<b>0.5837</b>	<b>0.5846</b>	<b>0.7273</b>
2007-2008	332,828,074	0.5231	1,743,464	1,638,856	0.1869	619,615	582,438	0.7100	2,363,079	2,221,294	94.0%	E	0.5837	0.5846	0.7273
2006-2007	307,443,208	0.6140	1,887,701	1,744,885	0.0960	295,146	274,205	0.7100	2,182,847	2,019,090	92.5%	A	0.62261	0.62261	0.67242
2005-2006	262,025,634	0.7100	1,860,382	1,783,965	0.0000	0	0	0.7100	1,860,382	1,783,965	95.9%	A	0.64167	0.64167	0.72543
2004-2005	242,650,277	0.7169	1,728,245	1,641,281	0.0000	0	0	0.7169	1,728,245	1,641,281	95.0%	A	0.71394	0.73536	0.77105
2003-2004	228,653,587	0.7485	1,700,229	1,623,824	0.0000	0	0	0.7485	1,700,229	1,623,824	95.5%	A	0.72673	0.74853	0.78487
2002-2003	215,134,424	0.7640	1,643,627	1,563,042	0.0000	0	0	0.7640	1,643,627	1,563,042	95.1%	A	0.74179	0.76404	0.80114
2001-2002	205,349,550	0.7770	1,595,566	1,501,275	0.0000	0	0	0.7770	1,595,566	1,501,275	94.1%	A			
2000-2001	196,407,721	0.7819	1,535,711	1,426,204	0.0000	0	0	0.7819	1,535,711	1,426,204	92.9%	A			
1999-2000	193,440,164	0.7819	1,512,509	1,420,355	0.0000	0	0	0.7819	1,512,509	1,420,355	93.9%	A			
1998-1999	187,444,302	0.7819	1,465,627	1,351,096	0.0000	0	0	0.7819	1,465,627	1,351,096	92.2%	A			
1997-1998	194,203,223	0.7919	1,537,895	1,425,099	0.0000	0	0	0.7919	1,537,895	1,425,099	92.7%	A			
1996-1997	190,356,274	0.7919	1,507,431	1,409,805	0.0000	0	0	0.7919	1,507,431	1,409,805	93.5%	A			
1995-1996	183,978,597	0.7919	1,456,926	1,369,510	0.0000	0	0	0.7919	1,456,926	1,369,510	94.0%	A			
1994-1995	183,271,521	0.8119	1,487,982	1,400,000	0.0000	0	0	0.8119	1,487,982	1,400,000	94.1%	A			
1993-1994	201,826,012	0.8119	1,638,625	1,496,846	0.0000	0	0	0.8119	1,638,625	1,496,846	91.3%	A			
1992-1993	226,045,424	0.8119	1,835,363	1,730,789	0.0000	0	0	0.8119	1,835,363	1,730,789	94.3%	A			
1991-1992	227,124,822	0.8119	1,804,708	1,704,305	0.0000	0	0	0.8119	1,804,708	1,704,305	94.4%	A			
1990-1991	220,652,244	0.8190	1,807,142	1,693,791	0.0000	0	0	0.8190	1,807,142	1,693,791	93.7%	A			
1989-1990	239,585,100	0.7200	1,725,013	1,703,432	0.0000	0	0	0.7200	1,725,013	1,703,432	98.7%	A			
1988-1989	250,381,925	0.7200	1,727,635	1,589,424	0.0000	0	0	0.7200	1,727,635	1,589,424	92.0%	A			
1987-1988	269,551,583	0.7600	2,048,592	1,848,693	0.0000	0	0	0.7600	2,048,592	1,848,693	90.2%	A			
1986-1987	264,030,146	0.7682	2,028,279	1,873,419	0.0000	0	0	0.7682	2,028,279	1,873,419	92.4%	A			
1985-1986	287,223,238	0.6950	1,996,202	1,839,402	0.0000	0	0	0.6950	1,996,202	1,839,402	92.1%	A			

E - Estimated  
A - Actual

2008-2009 TAX RATE BREAKDOWN			
RATE TYPE	RATE%	LEVY	COLLECTIONS
Maint & Operations	<b>0.5336</b>	<b>1,865,282</b>	<b>1,753,365</b>
Debt Service	<b>0.0859</b>	<b>300,111</b>	<b>282,104</b>
Additional Debt	<b>0.0906</b>	<b>316,549</b>	<b>297,556</b>
<b>TOTAL:</b>	<b>0.7100</b>	<b>2,481,942</b>	<b>2,333,025</b>



**SUMMARY EXPENSE BREAKDOWN BY FUNCTION / CATEGORY / FUND**

ACCT#	DESCRIPTION	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	

**EXPENSES:**

**BY FUNCTION**  
*(includes Capital)*

ADMINISTRATION	2,314,416	1,794,803	1,070,966	4,617,581	1,854,471	4,737,375	2,882,904	155.5%	119,794	2.6%
PUBLIC SAFETY	3,612,196	4,497,329	2,458,668	4,474,936	3,966,998	4,656,018	689,020	17.4%	181,082	4.0%
STREET & DRAINAGE	1,005,696	1,239,303	1,204,604	2,593,453	2,344,340	1,601,564	-742,776	-31.7%	-991,889	-38.2%
PARKS, REC, GOLF	1,936,306	2,081,784	1,059,017	2,050,832	1,867,097	2,292,052	424,955	22.8%	241,220	11.8%
WATER & SEWER	3,741,652	3,647,221	2,072,544	3,808,202	3,817,556	4,105,124	287,568	7.5%	296,922	7.8%
OTHER	606,386	1,013,738	418,138	1,003,610	950,851	1,060,074	109,223	11.5%	56,464	5.6%
<b>TOTAL:</b>	<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,548,614</b>	<b>14,801,313</b>	<b>18,452,207</b>	<b>3,650,894</b>	<b>24.7%</b>	<b>-96,407</b>	<b>-0.5%</b>

**BY CATEGORY**

SALARIES	3,815,126	3,990,733	2,415,284	4,470,154	4,106,351	4,837,807	731,456	17.8%	367,653	8.2%
BENEFITS	1,178,661	1,249,593	804,902	1,503,756	1,272,499	1,608,189	335,690	26.4%	104,433	6.9%
SUPPLIES	520,580	540,303	308,634	599,548	548,646	685,543	136,897	25.0%	85,995	14.3%
SERVICES	4,692,395	5,057,720	2,860,218	5,176,502	5,072,999	5,600,259	527,260	10.4%	423,757	8.2%
MAINTENANCE	493,761	496,366	218,823	494,568	465,542	667,922	202,380	43.5%	173,354	35.1%
SUNDRY	308,535	288,075	228,957	358,235	270,891	319,262	48,371	17.9%	-38,973	-10.9%
BONDS/LEASES/DEPR	534,014	535,995	393,119	606,672	605,256	827,652	222,396	36.7%	220,980	36.4%
CAPITAL	1,673,580	2,115,393	1,054,000	5,339,179	2,459,129	3,905,573	1,446,444	58.8%	-1,433,606	-26.9%
<b>TOTAL:</b>	<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,548,614</b>	<b>14,801,313</b>	<b>18,452,207</b>	<b>3,650,894</b>	<b>24.7%</b>	<b>-96,407</b>	<b>-0.5%</b>

**BY FUND**

10 GENERAL	7,487,940	8,841,611	4,584,866	8,979,202	7,892,676	9,511,033	1,618,357	20.5%	531,831	5.9%
14 STREET & DRAINAGE	72	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%
15 GOLF COURSE	519,951	558,635	314,387	657,128	610,144	674,748	64,604	10.6%	17,620	2.7%
18 HOTEL - MOTEL TAX	10,027	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%
20 AMBULANCE	428,483	549,606	248,584	450,842	437,898	612,613	174,715	39.9%	161,771	35.9%
56 WATER & SEWER	3,741,652	3,647,221	2,072,544	3,808,202	3,817,556	4,105,124	287,568	7.5%	296,922	7.8%
62 CAPITAL CONSTRUCT	746,182	228,820	0	3,000,000	0	0	0	0.0%	-3,000,000	-100.0%
63 COO 2008 CONSTRUCT	0	0	100,185	2,797,979	500,185	2,797,979	2,297,794	459.4%	2,797,979	0.0%
64 CAPITAL DEBT SVC	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%
65 COO 2008 DEBT SVC	0	0	5	77,000	5	297,556	297,551	5951020.0%	220,556	286.4%
<b>TOTAL:</b>	<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,548,614</b>	<b>14,801,313</b>	<b>18,452,207</b>	<b>3,650,894</b>	<b>24.7%</b>	<b>-96,407</b>	<b>-0.5%</b>



**BUDGET: FY 2008-2009**  
**Summary by Account# / Category**

ACCT#	DESCRIPTION	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008			2008-2009 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
100	SALARIES/WAGES	3,610,439	3,835,658	2,304,780	4,342,635	3,932,112	4,679,642	747,530	19.0%	337,007	7.8%
165	EDUCATIONAL PAY	21,420	22,288	25,879	23,042	28,419	31,800	3,381	11.9%	8,758	38.0%
175	LONGEVITY	23,600	24,229	15,027	28,407	25,149	30,008	4,859	19.3%	1,601	5.6%
180	AUTO ALLOWANCE	17,440	17,448	5,359	17,400	7,576	7,200	-376	-5.0%	-10,200	-58.6%
185	UNIFORM ALLOWANCE	15,238	17,530	3,529	5,400	5,836	6,000	164	2.8%	600	11.1%
190	OVERTIME	198,020	146,631	108,931	128,075	177,886	158,635	-19,251	-10.8%	30,560	23.9%
199	SALARY/AUTO TRANSFER	-71,031	-73,051	-48,221	-74,805	-70,627	-75,478	-4,851	6.9%	-673	0.9%
<b>SALARIES - 1xx</b>		<b>3,815,126</b>	<b>3,990,733</b>	<b>2,415,284</b>	<b>4,470,154</b>	<b>4,106,351</b>	<b>4,837,807</b>	<b>731,456</b>	<b>17.8%</b>	<b>367,653</b>	<b>8.2%</b>
201	F I C A & MEDICARE	290,477	307,246	173,032	346,668	297,079	369,407	72,328	24.3%	22,739	6.6%
210	GROUP INSURANCE	503,257	523,172	315,205	653,283	533,509	673,398	139,889	26.2%	20,115	3.1%
230	T M R S	274,446	315,100	195,612	386,192	324,100	443,909	119,809	37.0%	57,717	14.9%
235	BENEFIT ACCOUNT ADMIN FEES	3,467	4,370	2,715	4,963	4,411	4,963	552	12.5%	0	0.0%
240	WORKMEN'S COMPENSATION	119,269	116,403	122,096	128,427	122,096	131,863	9,767	8.0%	3,436	2.7%
291	UNEMPLOYMENT INSURANCE	3,898	235	7,682	2,000	7,887	3,000	-4,887	-62.0%	1,000	50.0%
299	BENEFITS TRANSFER	-16,153	-16,933	-11,440	-17,777	-16,583	-18,351	-1,768	10.7%	-574	3.2%
<b>BENEFITS - 2xx</b>		<b>1,178,661</b>	<b>1,249,593</b>	<b>804,902</b>	<b>1,503,756</b>	<b>1,272,499</b>	<b>1,608,189</b>	<b>335,690</b>	<b>26.4%</b>	<b>104,433</b>	<b>6.9%</b>
310	OFFICE/COMPUTER SUPPLIES	61,770	52,172	32,450	58,741	49,375	63,159	13,784	27.9%	4,418	7.5%
311	POSTAGE/SHIPPING	26,517	25,450	16,022	28,010	27,548	28,269	721	2.6%	259	0.9%
312	BOOKS/PUBL/SUBSCRIPTIONS	1,862	3,347	2,379	5,165	4,176	5,893	1,717	41.1%	728	14.1%
320	OTHER ELECTRONICS	11,788	9,330	5,285	17,850	9,681	18,164	8,483	87.6%	314	1.8%
331	AGRICULTURAL/BOTANICAL	20,619	17,701	8,047	20,000	11,813	18,500	6,687	56.6%	-1,500	-7.5%
333	PROGRAM	8,754	16,604	7,404	13,500	8,272	13,250	4,978	60.2%	-250	-1.9%
335	CLOTHING	18,436	15,404	19,880	35,208	31,396	34,194	2,798	8.9%	-1,014	-2.9%
340	GAS AND DIESEL	169	5,943	-6,824	0	-1,364	0	1,364	-100.0%	0	0.0%
341	STATE GAS TAX	1,562	1,542	-242	0	1,546	0	-1,546	-100.0%	0	0.0%
343	OIL AND GREASE	5,766	4,974	2,527	5,500	4,527	5,500	973	21.5%	0	0.0%
344	GARAGE PARTS	2,919	3,127	520	3,000	520	3,000	2,480	476.9%	0	0.0%
352	FURNITURE & FIXTURES	7,759	10,366	4,101	18,911	4,901	14,100	9,199	187.7%	-4,811	-25.4%
383	EMS EXPENDABLES	15,221	20,404	16,987	20,000	21,574	22,762	1,188	5.5%	2,762	13.8%
385	SMALL TOOLS & EQUIPMENT	24,661	32,074	20,305	35,549	29,642	32,686	3,044	10.3%	-2,863	-8.1%
386	BUILDING SUPPLIES	359	3,960	918	7,500	1,405	7,500	6,095	433.8%	0	0.0%
389	CHEMICALS	54,981	47,946	18,746	56,950	43,285	58,250	14,965	34.6%	1,300	2.3%
390	FUEL	190,761	194,908	123,466	197,930	238,649	282,050	43,401	18.2%	84,120	42.5%
391	RESALE MERCHANDISE	10,279	11,567	3,206	10,500	8,770	9,500	730	8.3%	-1,000	-9.5%
392	JANITORIAL SUPPLIES	16,246	26,064	18,500	23,949	24,555	19,623	-4,932	-20.1%	-4,326	-18.1%
394	FIRE PREVENTION	3,176	3,397	549	3,750	3,063	3,200	137	4.5%	-550	-14.7%
395	AMMUNITION/GUN SUPPLIES	772	2,705	1,531	2,000	2,186	5,800	3,614	165.3%	3,800	190.0%
399	OTHER SUPPLIES	36,203	31,318	12,877	35,535	23,126	40,143	17,017	73.6%	4,608	13.0%
<b>SUPPLIES - 3xx</b>		<b>520,580</b>	<b>540,303</b>	<b>308,634</b>	<b>599,548</b>	<b>548,646</b>	<b>685,543</b>	<b>136,897</b>	<b>25.0%</b>	<b>85,995</b>	<b>14.3%</b>
400	CITY COUNCIL STIPENDS	6,600	6,600	3,850	6,600	6,600	10,700	4,100	62.1%	4,100	62.1%
406	FEES	19,889	21,504	19,998	22,500	20,040	22,500	2,460	12.3%	0	0.0%
407	COLLECTION AGENCY FEES	51,274	39,100	23,490	46,800	39,554	43,600	4,046	10.2%	-3,200	-6.8%
411	BLDG DEMOLITION	102,485	19,909	14,632	80,000	25,287	65,000	39,713	157.0%	-15,000	-18.8%
413	PROFESSIONAL SERIVCES	198,974	237,944	133,874	318,072	201,268	289,884	88,616	44.0%	-28,188	-8.9%
414	BANK CHARGES	7,962	9,079	5,599	8,300	9,958	10,004	46	0.5%	1,704	20.5%
415	TELEPHONE	68,041	78,769	41,181	71,247	57,988	71,900	13,912	24.0%	653	0.9%
425	CONTRACT LABOR	37,369	115,635	29,400	16,400	37,613	34,700	-2,913	-7.7%	18,300	111.6%
426	PHYSICALS/SCREENING	14,262	10,961	5,886	10,335	9,435	10,330	895	9.5%	-5	0.0%
430	ADVERTISING	32,771	37,051	16,171	42,825	30,299	46,570	16,541	54.6%	4,015	9.4%
431	ANIMAL FACILITY	56,983	58,832	76,497	61,332	76,497	74,703	-1,794	-2.3%	13,371	21.8%
434	MARKETING	15,668	1,915	0	12,500	0	11,000	11,000	0.0%	-1,500	-12.0%
435	SPECIAL PROJECTS	8,087	11,035	1,252	9,000	9,610	9,000	-610	-6.3%	0	0.0%
440	ELECTRICITY	433,602	468,710	151,652	466,803	421,921	558,937	137,016	32.5%	92,134	19.7%
442	GAS-ENTEX	29,138	26,089	27,793	24,550	34,636	36,800	2,164	6.2%	12,250	49.9%
470	EQUIPMENT RENTAL	4,117	7,495	1,487	7,108	7,078	7,082	4	0.1%	-26	-0.4%



**BUDGET: FY 2008-2009**  
**Summary by Account# / Category**

ACCT#	DESCRIPTION	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008			2008-2009 BUDGET	INC BUD-PROJ		INC FROM BUDGET	
				APR YTD	BUDGET	PROJECTn		\$	%	\$	%
479	APPRAISAL DISTRICT	12,120	13,896	11,949	14,846	20,277	16,972	-3,305	-16.3%	2,126	14.3%
480	PRISONER MEDICAL	0	0	344	0	344	250	-94	-27.3%	250	0.0%
482	SERVICE CONTRACTS	15,308	31,963	28,969	41,883	37,765	42,119	4,354	11.5%	236	0.6%
484	SR CITIZENS PROJECTS	14,371	11,863	15,495	14,375	18,811	17,175	-1,636	-8.7%	2,800	19.5%
485	LAUNDRY SERVICES	15,470	13,584	7,523	15,018	14,256	15,500	1,244	8.7%	482	3.2%
490	BRAZOSPORT CHAMBER OF COMMERCE	12,920	11,030	13,040	13,500	13,040	13,300	260	2.0%	-200	-1.5%
491	BRAZORIA COUNTY ALLIANCE	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%	0	0.0%
496	BWA WATER RESALE	1,153,400	1,153,400	673,080	1,153,400	1,156,560	1,153,400	-3,160	-0.3%	0	0.0%
498	VEOLIA - OTHER	235,610	131,164	91,836	193,000	113,146	193,000	79,854	70.6%	0	0.0%
499	VEOLIA - CONTRACT OPERATIONS	2,140,974	2,535,192	1,460,220	2,521,108	2,706,016	2,840,833	134,817	5.0%	319,725	12.7%
<b>SERVICES - 4xx</b>		<b>4,692,395</b>	<b>5,057,720</b>	<b>2,860,218</b>	<b>5,176,502</b>	<b>5,072,999</b>	<b>5,600,259</b>	<b>527,260</b>	<b>10.4%</b>	<b>423,757</b>	<b>8.2%</b>
524	VEHICLE MAINTENANCE	169,799	165,291	70,491	151,615	131,825	144,750	12,925	9.8%	-6,865	-4.5%
530	STREET/DRAINAGE/SDWALK MAINT	111,046	104,501	28,719	129,000	115,000	276,211	161,211	140.2%	147,211	114.1%
533	CULVERT TILE	-2,055	2,009	-534	-3,000	-534	0	534	-100.0%	3,000	-100.0%
543	ELECTRONICS/COMPUTER MAINT	30,199	35,926	22,390	37,450	34,033	34,095	62	0.2%	-3,355	-9.0%
545	BLDG/BLDG EQUIP MAINTENANCE	92,342	92,364	45,918	86,650	82,944	106,106	23,162	27.9%	19,456	22.5%
546	LAND/GROUNDS MAINT	66,520	68,289	41,930	64,360	78,274	77,410	-864	-1.1%	13,050	20.3%
547	SIGNS MAINTENANCE	7,851	7,440	1,988	9,000	7,500	9,000	1,500	20.0%	0	0.0%
548	TRAFFIC LIGHTS MAINTENANCE	760	796	206	1,000	500	1,000	500	100.0%	0	0.0%
549	STREET LIGHTS MAINTENANCE	291	559	0	500	0	500	500	0.0%	0	0.0%
553	POOL MAINTENANCE	12,069	13,756	6,187	13,000	12,500	13,000	500	4.0%	0	0.0%
560	EQUIPMENT MAINTENANCE	4,939	5,435	1,528	4,993	3,500	5,850	2,350	67.1%	857	17.2%
<b>MAINTENANCE - 5xx</b>		<b>493,761</b>	<b>496,366</b>	<b>218,823</b>	<b>494,568</b>	<b>465,542</b>	<b>667,922</b>	<b>202,380</b>	<b>43.5%</b>	<b>173,354</b>	<b>35.1%</b>
602	SEMINARS/DUES/TRAVEL	49,531	54,463	35,482	64,600	55,865	66,310	10,445	18.7%	1,710	2.6%
604	PUBLIC OFFICE LIABILITY	53,119	59,358	46,752	62,326	46,752	51,845	5,093	10.9%	-10,481	-16.8%
610	EMPLOYEE RELATIONS	10,134	9,258	5,011	7,500	7,500	8,000	500	6.7%	500	6.7%
611	PROMOTIONS	0	0	0	15,000	0	0	0	0.0%	-15,000	-100.0%
620	NARCOTICS/K-9	55,433	19,349	10,144	22,984	13,386	23,384	9,998	74.7%	400	1.7%
625	EMERGENCY MANAGEMENT	2,239	2,851	7	12,500	2,500	16,735	14,235	569.4%	4,235	33.9%
628	PROPERTY INSURANCE	72,512	72,619	77,315	82,590	77,315	81,500	4,185	5.4%	-1,090	-1.3%
629	VEHICLE INSURANCE	29,084	31,352	25,371	33,670	25,371	28,388	3,017	11.9%	-5,282	-15.7%
652	COMMUNITY SERVICE INSURANCE	1,073	1,122	1,171	1,250	1,171	1,225	54	4.6%	-25	-2.0%
680	PLANNING COMMISSION	0	0	0	100	0	0	0	0.0%	-100	-100.0%
684	TECHNOLOGY FUND EXPENSE	3,155	5,102	3,400	10,515	3,400	6,100	2,700	79.4%	-4,415	-42.0%
685	SECURITY FUND EXPENSE	0	0	0	0	0	50	50	0.0%	50	0.0%
687	DAMAGE CLAIMS	1,347	122	134	1,200	134	350	216	161.2%	-850	-70.8%
690	ELECTIONS	4,312	3,845	3,835	2,000	3,835	4,000	165	4.3%	2,000	100.0%
692	RESERVE FIREMEN INCENTIVES	12,000	16,500	7,500	18,000	15,000	12,000	-3,000	-20.0%	-6,000	-33.3%
693	RESERVE FIREMEN PENSION	6,450	6,300	3,360	6,500	6,500	6,500	0	0.0%	0	0.0%
695	COLLEGE REIMBURSEMENT	4,183	0	0	3,000	0	3,000	3,000	0.0%	0	0.0%
699	OTHER - SUNDRY	3,963	5,834	9,475	14,500	12,162	9,875	-2,287	-18.8%	-4,625	-31.9%
<b>SUNDRY - 6xx</b>		<b>308,535</b>	<b>288,075</b>	<b>228,957</b>	<b>358,235</b>	<b>270,891</b>	<b>319,262</b>	<b>48,371</b>	<b>17.9%</b>	<b>-38,973</b>	<b>-10.9%</b>
700	PRINCIPAL	312,000	329,000	162,000	308,958	339,000	521,000	182,000	53.7%	212,042	68.6%
705	COST OF BOND ISSUE	0	0	75,585	0	75,585	0	-75,585	-100.0%	0	0.0%
710	INTEREST EXPENSE	221,114	206,095	154,934	295,114	190,071	305,752	115,681	60.9%	10,638	3.6%
730	DEBT SERVICE FEES	900	900	600	2,600	600	900	300	50.0%	-1,700	-65.4%
<b>BONDS/LEASES/DEPRECIATION - 7xx</b>		<b>534,014</b>	<b>535,995</b>	<b>393,119</b>	<b>606,672</b>	<b>605,256</b>	<b>827,652</b>	<b>222,396</b>	<b>36.7%</b>	<b>220,980</b>	<b>36.4%</b>
820	DRAINAGE	0	5,993	0	0	0	137,200	137,200	0.0%	137,200	0.0%
880	LAND ACQUISITION	222,343	124,268	12,131	25,000	25,331	54,000	28,669	113.2%	29,000	116.0%
899	CAPITAL OUTLAY	1,451,237	1,985,132	1,041,869	5,314,179	2,269,693	3,714,373	2,024,113	119.8%	-1,528,673	-29.2%
<b>CAPITAL - 8xx</b>		<b>1,673,580</b>	<b>2,115,393</b>	<b>1,054,000</b>	<b>5,339,179</b>	<b>2,295,024</b>	<b>3,905,573</b>	<b>1,610,549</b>	<b>70.2%</b>	<b>-1,433,606</b>	<b>-26.9%</b>
<b>TOTAL EXPENSES</b>		<b>13,216,652</b>	<b>14,274,178</b>	<b>8,283,937</b>	<b>18,548,614</b>	<b>14,637,208</b>	<b>18,452,207</b>	<b>3,814,999</b>	<b>26.1%</b>	<b>-96,407</b>	<b>-0.5%</b>



**BUDGET: FY 2008-2009**  
**Expense Increases from Budget to Budget GT \$10,000**

ACCT#	DESCRIPTION	2005-2006		2006-2007		2007-2008			2008-2009		INC BUD-PROJ		INC FROM BUDGET	
		ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	BUDGET	\$	%	\$	%
100	SALARIES/WAGES	3,610,439	3,835,658	2,304,780	4,342,635	3,932,112	4,679,642	747,530	19.0%	337,007	7.8%	337,007	7.8%	
499	VEOLIA - CONTRACT OPERATIONS	2,140,974	2,535,192	1,460,220	2,521,108	2,706,016	2,840,833	134,817	5.0%	319,725	12.7%	319,725	12.7%	
700	PRINCIPAL	312,000	329,000	162,000	308,958	339,000	521,000	182,000	53.7%	212,042	68.6%	212,042	68.6%	
530	STREET/DRAINING/SWALK MAINT	111,046	104,501	28,719	129,000	115,000	276,211	161,211	140.2%	147,211	114.1%	147,211	114.1%	
820	DRAINAGE	0	5,993	0	0	0	137,200	137,200	0.0%	137,200	0.0%	137,200	0.0%	
440	ELECTRICITY	433,602	468,710	151,652	466,803	421,921	558,937	137,016	32.5%	92,134	19.7%	92,134	19.7%	
390	FUEL	190,761	194,908	123,466	197,930	238,649	282,050	43,401	18.2%	84,120	42.5%	84,120	42.5%	
230	T M R S	274,446	315,100	195,612	386,192	324,100	443,909	119,809	37.0%	57,717	14.9%	57,717	14.9%	
190	OVERTIME	198,020	146,631	108,931	128,075	177,886	158,635	-19,251	-10.8%	30,560	23.9%	30,560	23.9%	
880	LAND ACQUISITION	222,343	124,268	12,131	25,000	25,331	54,000	28,669	113.2%	29,000	116.0%	29,000	116.0%	
201	F I C A & MEDICARE	290,477	307,246	173,032	346,668	297,079	369,407	72,328	24.3%	22,739	6.6%	22,739	6.6%	
210	GROUP INSURANCE	503,257	523,172	315,205	653,283	533,509	673,398	139,889	26.2%	20,115	3.1%	20,115	3.1%	
545	BLDG/BLDG EQUIP MAINTENANCE	92,342	92,364	45,918	86,650	82,944	106,106	23,162	27.9%	19,456	22.5%	19,456	22.5%	
425	CONTRACT LABOR	37,369	115,635	29,400	16,400	37,613	34,700	-2,913	-7.7%	18,300	111.6%	18,300	111.6%	
431	ANIMAL FACILITY	56,983	58,832	76,497	61,332	76,497	74,703	-1,794	-2.3%	13,371	21.8%	13,371	21.8%	
546	LAND/GROUNDS MAINT	66,520	68,289	41,930	64,360	78,274	77,410	-864	-1.1%	13,050	20.3%	13,050	20.3%	
442	GAS-ENTEX	29,138	26,089	27,793	24,550	34,636	36,800	2,164	6.2%	12,250	49.9%	12,250	49.9%	
710	INTEREST EXPENSE	221,114	206,095	154,934	295,114	190,071	305,752	115,681	60.9%	10,638	3.6%	10,638	3.6%	







**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-400 MAYOR & COUNCIL**

<b>CATEGORY SUMMARY</b>										
DESCRIPTION	2005-2006	2006-2007	2007-2008			2008-2009	INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	1,623	795	275	700	661	700	39	5.9%	0	0.0%
SERVICES	15,952	14,070	7,651	14,250	13,510	18,350	4,840	35.8%	4,100	28.8%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	31,350	37,924	32,089	36,072	34,152	32,845	-1,307	-3.8%	-3,227	-8.9%
BONDS / LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	0	6,500	6,500	0	-6,500	-100.0%	-6,500	-100.0%
<b>TOTAL EXPENSES:</b>	<b>48,925</b>	<b>52,789</b>	<b>40,015</b>	<b>57,522</b>	<b>54,823</b>	<b>51,895</b>	<b>-2,928</b>	<b>-5.3%</b>	<b>-5,627</b>	<b>-9.8%</b>

<b>PERSONNEL BUDGET</b>					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	0		0		0
2006-2007 Budgeted Employees	0		0		0
2007-2008 Budgeted Employees	0		0		0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-403 ECONOMIC DEVELOPMENT PAYROLL**

**CATEGORY SUMMARY**

DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009	INC BUD-PROJ		INC BUD-BUD			
	ACTUAL	ACTUAL	APR YTD	BUDGET		PROJECTn	BUDGET	\$	%	\$	%
SALARIES	0	0	0	0	1	0	-1	0	-100.0%	0	0.0%
BENEFITS	0	-1	0	0	-1	0	1	0	-100.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0.0%
MAINTENANCE	0	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS / LEASES	0	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES:</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>

**PERSONNEL BUDGET**

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	1		0		0	1
2006-2007 Budgeted Employees	1		0		0	1
2007-2008 Budgeted Employees	1		0		0	1

**Budgeted Positions:**

Economic Development Director	1					1
<b>2008-2009 Budgeted Employees</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-405 MAIN STREET**

DESCRIPTION	CATEGORY SUMMARY												
	2005-2006		2006-2007		2007-2008			2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL		ACTUAL		APR YTD	BUDGET	PROJECTn	BUDGET		\$	%	\$	%
<b>SALARIES</b>	42,388		43,851		26,277	45,485	43,980	46,738		2,758	6.3%	1,253	2.8%
<b>BENEFITS</b>	11,808		12,221		7,373	13,030	12,432	13,614		1,182	9.5%	584	4.5%
<b>SUPPLIES</b>	3,588		1,786		612	1,350	1,363	1,625		262	19.2%	275	20.4%
<b>SERVICES</b>	21,175		19,361		3,283	19,700	17,900	19,750		1,850	10.3%	50	0.3%
<b>MAINTENANCE</b>	0		0		0	0	0	0		0	0.0%	0	0.0%
<b>SUNDRY</b>	4,041		6,366		2,716	5,000	5,520	5,000		-520	-9.4%	0	0.0%
<b>BONDS / LEASES</b>	0		0		0	0	0	0		0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	0		24,206		2,876	10,000	7,876	10,000		2,124	27.0%	0	0.0%
<b>TOTAL EXPENSES:</b>	<b>83,000</b>		<b>107,791</b>		<b>43,137</b>	<b>94,565</b>	<b>89,071</b>	<b>96,727</b>		<b>7,656</b>	<b>8.6%</b>	<b>2,162</b>	<b>2.3%</b>

	PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	1		0		0	1
2006-2007 Budgeted Employees	1		0		0	1
2007-2008 Budgeted Employees	1		0		0	1

**Budgeted Positions:**

Main Street Director	1					1
<b>2008-2009 Budgeted Employees</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-410 GENERAL ADMINISTRATION**

<b>CATEGORY SUMMARY</b>											
DESCRIPTION	2005-2006 ACTUAL		2006-2007 ACTUAL		2007-2008 BUDGET		2008-2009 BUDGET		INC BUD-BUD		
			APR YTD	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
<b>SALARIES</b>	308,074	322,961	145,608	338,194	234,281	352,264	117,983	14,070	50.4%	14,070	4.2%
<b>BENEFITS</b>	87,266	91,320	41,930	101,464	68,896	102,307	33,411	843	48.5%	843	0.8%
<b>SUPPLIES</b>	22,929	17,288	11,935	21,951	19,821	21,926	2,105	-25	10.6%	-25	-0.1%
<b>SERVICES</b>	293,709	356,167	213,024	333,949	345,215	447,253	102,038	113,304	29.6%	113,304	33.9%
<b>MAINTENANCE</b>	43,571	43,136	27,246	43,775	42,804	48,571	5,767	4,796	13.5%	4,796	11.0%
<b>SUNDRY</b>	108,148	107,678	96,436	135,834	105,032	117,495	12,463	-18,339	11.9%	-18,339	-13.5%
<b>BONDS / LEASES</b>	0	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	236,696	124,268	29,599	60,648	54,946	54,000	-946	-6,648	-1.7%	-6,648	-11.0%
<b>TOTAL EXPENSES:</b>	<b>1,100,393</b>	<b>1,062,818</b>	<b>565,778</b>	<b>1,035,815</b>	<b>870,995</b>	<b>1,143,816</b>	<b>272,821</b>	<b>108,001</b>	<b>31.3%</b>	<b>108,001</b>	<b>10.4%</b>

<b>PERSONNEL BUDGET</b>					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	6		2		8
2006-2007 Budgeted Employees	6		2		8
2007-2008 Budgeted Employees	6		1		7

**Budgeted Positions:**

City Manager	1				1
Finance Director	1				1
City Secretary	1				1
Human Resources Specialist	1				1
Accounts Payable Clerk	1				1
Receptionist / Clerk	1				1
Clerk - setup Laserfische			1		1
<b>2008-2009 Budgeted Employees</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>7</b>



**FISCAL YEAR 2008-2009**  
**SUMMARY BY FUND-DEPT / CATEGORY**  
**10-415 PURCHASING**

DESCRIPTION	CATEGORY SUMMARY											
	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL		ACTUAL		APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>SALARIES</b>	31,230		32,053		19,206	33,269	32,128	34,252	2,124	6.6%	983	3.0%
<b>BENEFITS</b>	9,950		10,310		6,281	10,979	10,477	11,411	934	8.9%	432	3.9%
<b>SUPPLIES</b>	372		411		164	500	500	500	0	0.0%	0	0.0%
<b>SERVICES</b>	178		154		83	235	167	235	68	40.7%	0	0.0%
<b>MAINTENANCE</b>	1,775		1,613		1,426	1,850	1,426	1,750	324	22.7%	-100	-5.4%
<b>SUNDRY</b>	39		1,160		100	750	100	400	300	300.0%	-350	-46.7%
<b>BONDS / LEASES</b>	0		0		0	0	0	0	0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	0		0		0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES:</b>	<b>43,544</b>		<b>45,701</b>		<b>27,260</b>	<b>47,583</b>	<b>44,798</b>	<b>48,548</b>	<b>3,750</b>	<b>8.4%</b>	<b>965</b>	<b>2.0%</b>

	PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	1		0		0	1
2006-2007 Budgeted Employees	1		0		0	1
2007-2008 Budgeted Employees	1		0		0	1

**Budgeted Positions:**

Purchasing Agent / Accounting Asst	1					1
<b>2008-2009 Budgeted Employees</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-420 SERVICE CENTER**

<b>CATEGORY SUMMARY</b>										
DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>SALARIES</b>	100,532	107,295	57,249	123,160	92,986	119,877	26,891	28.9%	-3,283	-2.7%
<b>BENEFITS</b>	32,733	36,599	22,025	44,212	33,869	44,657	10,788	31.9%	445	1.0%
<b>SUPPLIES</b>	21,953	25,352	1,436	20,000	15,119	20,950	5,831	38.6%	950	4.8%
<b>SERVICES</b>	18,870	21,290	8,278	25,158	19,670	27,081	7,411	37.7%	1,923	7.6%
<b>MAINTENANCE</b>	7,668	9,406	756	7,460	5,254	6,360	1,106	21.1%	-1,100	-14.7%
<b>SUNDRY</b>	1,073	555	158	900	298	649	351	117.8%	-251	-27.9%
<b>BONDS / LEASES</b>	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	0	68,186	0	40,000	30,000	25,000	-5,000	-16.7%	-15,000	-37.5%
<b>TOTAL EXPENSES:</b>	<b>182,829</b>	<b>268,683</b>	<b>89,902</b>	<b>260,890</b>	<b>197,196</b>	<b>244,574</b>	<b>47,378</b>	<b>24.0%</b>	<b>-16,316</b>	<b>-6.3%</b>

<b>PERSONNEL BUDGET</b>					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	3		0		3
2006-2007 Budgeted Employees	4		0		4
2007-2008 Budgeted Employees	4		0		4

**Budgeted Positions:**

Service Center Secretary	1				1
Pub Works/Prop Mgt Sec	1				1
Service Center Mechanic	2				2
<b>2008-2009 Budgeted Employees</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-430 MUNICIPAL COURT**

DESCRIPTION	CATEGORY SUMMARY									
	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-BUD	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%
SALARIES	78,410	86,258	52,687	91,103	88,074	101,783	13,709	15.6%	10,680	11.7%
BENEFITS	27,738	29,808	19,125	32,572	31,796	35,279	3,483	11.0%	2,707	8.3%
SUPPLIES	5,440	6,441	6,003	7,800	8,874	8,950	76	0.9%	1,150	14.7%
SERVICES	22,000	22,686	15,016	22,765	24,029	24,140	111	0.5%	1,375	6.0%
MAINTENANCE	766	2,624	4,450	750	4,813	250	-4,563	-94.8%	-500	-66.7%
SUNDRY	5,866	7,689	4,428	12,613	5,328	7,897	2,569	48.2%	-4,716	-37.4%
BONDS / LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	12,915	59,500	12,915	18,900	5,985	46.3%	-40,600	-68.2%
<b>TOTAL EXPENSES:</b>	<b>140,220</b>	<b>155,506</b>	<b>114,624</b>	<b>227,103</b>	<b>175,829</b>	<b>197,199</b>	<b>21,370</b>	<b>12.2%</b>	<b>-29,904</b>	<b>-13.2%</b>

	PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	3		0		0	3
2006-2007 Budgeted Employees	3		0		0	3
2007-2008 Budgeted Employees	3		0		0	3

**Budgeted Positions:**

Municipal Court Clerk I	2					2
City Marshal	1					1
<b>2008-2009 Budgeted Employees</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

10-525 POLICE DEPARTMENT

DESCRIPTION	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTED	BUDGET	\$	%	\$	%	
<b>SALARIES</b>	1,340,360	1,499,633	972,556	1,717,858	1,602,687	1,807,106	204,419	89,248	12.8%	89,248	5.2%	
<b>BENEFITS</b>	421,303	477,467	326,930	556,003	514,034	584,346	70,312	28,343	13.7%	28,343	5.1%	
<b>SUPPLIES</b>	109,673	136,674	91,165	145,952	159,355	186,309	26,954	40,357	16.9%	40,357	27.7%	
<b>SERVICES</b>	181,532	183,666	146,245	201,181	192,817	230,442	37,625	29,261	19.5%	29,261	14.5%	
<b>MAINTENANCE</b>	43,966	63,888	33,826	43,440	54,745	52,910	-1,835	9,470	-3.4%	9,470	21.8%	
<b>SUNDRY</b>	86,218	53,370	47,234	67,669	52,975	66,371	13,396	-1,298	25.3%	-1,298	-1.9%	
<b>BONDS / LEASES</b>	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
<b>CAPITAL OUTLAY</b>	96,343	319,302	99,517	285,579	120,851	117,627	-3,224	-167,952	-2.7%	-167,952	-58.8%	
<b>TOTAL EXPENSES:</b>	<b>2,279,395</b>	<b>2,734,000</b>	<b>1,717,473</b>	<b>3,017,682</b>	<b>2,697,464</b>	<b>3,045,111</b>	<b>347,647</b>	<b>27,429</b>	<b>12.9%</b>	<b>27,429</b>	<b>0.9%</b>	

PERSONNEL BUDGET

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	36		5		0	41
2006-2007 Budgeted Employees	40		1		4	45
2007-2008 Budgeted Employees	43		1		5	49

Budgeted Positions:

Chief of Police	1					1
Police Captain	1					1
Police Lieutenant	2					2
Police Detective	3					3
Police Sargeant	4					4
Patrol Officer II - SRO	2					2
Community Service Officer	1					1
Animal Control Officer	1		1			2
Patrol Officer I	14					14
Patrol Officer II	2					2
Dispatcher I	5					5
Dispatcher II	2					2
Jailer	1					1
Jailer/Dispatcher	1					1
PD Clerk II - Receptionist	1					1
PD Records Clerk III	1					1
PD Administrative Assistant	1					1
Crossing Guard					5	5
<b>2008-2009 Budgeted Employees</b>	<b>43</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>49</b>





**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-530 FIRE**

DESCRIPTION	CATEGORY SUMMARY											
	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%
<b>SALARIES</b>	161,179	174,685	174,685	104,144	179,741	174,204	186,548	12,344	7.1%	6,807	3.8%	
<b>BENEFITS</b>	43,780	46,799	46,799	29,204	49,667	46,969	52,360	5,391	11.5%	2,693	5.4%	
<b>SUPPLIES</b>	35,921	40,332	40,332	29,453	45,562	49,030	60,166	11,136	22.7%	14,604	32.1%	
<b>SERVICES</b>	44,804	45,371	45,371	15,528	45,890	32,168	47,741	15,573	48.4%	1,851	4.0%	
<b>MAINTENANCE</b>	50,653	45,306	45,306	17,453	36,993	33,609	34,670	1,061	3.2%	-2,323	-6.3%	
<b>SUNDRY</b>	25,154	31,406	31,406	13,115	41,982	26,248	37,708	11,460	43.7%	-4,274	-10.2%	
<b>BONDS / LEASES</b>	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
<b>CAPITAL OUTLAY</b>	0	374,091	374,091	0	25,800	10,800	27,000	16,200	150.0%	1,200	4.7%	
<b>TOTAL EXPENSES:</b>	<b>361,491</b>	<b>757,990</b>	<b>757,990</b>	<b>208,897</b>	<b>425,635</b>	<b>373,028</b>	<b>446,193</b>	<b>73,165</b>	<b>19.6%</b>	<b>20,558</b>	<b>4.8%</b>	

	PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	3		0		0	3
2006-2007 Budgeted Employees	3		0		0	3
2007-2008 Budgeted Employees	3		0		0	3

**Budgeted Positions:**

Fire Marshal	1					1
EMS Supervisor	1					1
Fire/EMS Chief	1					1
<b>2008-2009 Budgeted Employees</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-555 BUILDING BLOCKS**

DESCRIPTION	CATEGORY SUMMARY										
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008		2008-2009 BUDGET	INC BUD-PROJ		INC BUD-BUD			
			APR YTD	BUDGET		PROJECTn	\$	%	\$	%	
SALARIES	0	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	388	4,322	918	7,500	1,405	7,500	6,095	433.8%	0	0.0%	
SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%	
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%	
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%	
BONDS / LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%	
CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%	
<b>TOTAL EXPENSES:</b>	<b>388</b>	<b>4,322</b>	<b>918</b>	<b>7,500</b>	<b>1,405</b>	<b>7,500</b>	<b>6,095</b>	<b>433.8%</b>	<b>0</b>	<b>0.0%</b>	

	PERSONNEL BUDGET				
	FULL-TIME		PART-TIME		TEMP
	Current	New	Current	New	
2005-2006 Budgeted Employees	0		0		0
2006-2007 Budgeted Employees	0		0		0
2007-2008 Budgeted Employees	0		0		0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-557 CODE ENFORCEMENT**

DESCRIPTION	CATEGORY SUMMARY											
	2005-2006		2006-2007		2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
SALARIES	122,556	91,416	37,280	64,753	62,483	67,672	5,189	8.3%	2,919	4.5%		
BENEFITS	37,953	27,251	13,144	22,447	21,341	23,506	2,165	10.1%	1,059	4.7%		
SUPPLIES	13,619	11,306	6,785	15,699	12,042	14,645	2,603	21.6%	-1,054	-6.7%		
SERVICES	105,891	28,806	16,123	82,900	27,898	68,000	40,102	143.7%	-14,900	-18.0%		
MAINTENANCE	440	476	314	1,350	636	1,350	714	112.3%	0	0.0%		
SUNDRY	1,021	1,857	563	2,248	987	2,871	1,884	190.9%	623	27.7%		
BONDS / LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%		
CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%		
<b>TOTAL EXPENSES:</b>	<b>281,480</b>	<b>161,112</b>	<b>74,209</b>	<b>189,397</b>	<b>125,387</b>	<b>178,044</b>	<b>52,657</b>	<b>42.0%</b>	<b>-11,353</b>	<b>-6.0%</b>		

	PERSONNEL BUDGET				
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	4		0		4
2006-2007 Budgeted Employees	3		0		3
2007-2008 Budgeted Employees	2		0		2

**Budgeted Positions:**

Code Compliance Officer	2				2
<b>2008-2009 Budgeted Employees</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-558 BUILDING**

**CATEGORY SUMMARY**

DESCRIPTION	2005-2006	2006-2007			2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	BUDGET	\$	%	\$	%	
<b>SALARIES</b>	69,190	90,510	66,299	114,184	110,541	122,418	11,877	8,234	10.7%	8,234	7.2%	
<b>BENEFITS</b>	19,372	26,990	19,974	35,179	33,350	37,565	4,215	2,386	12.6%	2,386	6.8%	
<b>SUPPLIES</b>	8,796	6,452	3,335	9,965	6,740	10,475	3,735	510	55.4%	510	5.1%	
<b>SERVICES</b>	22,301	12,322	420	1,600	735	1,200	465	-400	63.3%	-400	-25.0%	
<b>MAINTENANCE</b>	366	566	732	950	741	900	159	-50	21.5%	-50	-5.3%	
<b>SUNDRY</b>	1,102	2,275	4,121	2,399	5,285	4,300	-985	1,901	-18.6%	1,901	79.2%	
<b>BONDS / LEASES</b>	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
<b>CAPITAL OUTLAY</b>	0	0	0	0	0	0	0	0	0.0%	0	0.0%	
<b>TOTAL EXPENSES:</b>	<b>121,127</b>	<b>139,115</b>	<b>94,881</b>	<b>164,277</b>	<b>157,392</b>	<b>176,858</b>	<b>19,466</b>	<b>12,581</b>	<b>12.4%</b>	<b>12,581</b>	<b>7.7%</b>	

**PERSONNEL BUDGET**

	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	2		0		2
2006-2007 Budgeted Employees	2		0		2
2007-2008 Budgeted Employees	3		0		3

**Budgeted Positions:**

Building Official	1				1
Building Inspector	1				1
Bldg/Code Secretary I	1				1
<b>2008-2009 Budgeted Employees</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

10-564 GARBAGE COLLECTION

DESCRIPTION	CATEGORY SUMMARY									
	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
			APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	423,169	740,733	327,318	735,220	752,250	808,000	55,750	7.4%	72,780	9.9%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS / LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES:</b>	<b>423,169</b>	<b>740,733</b>	<b>327,318</b>	<b>735,220</b>	<b>752,250</b>	<b>808,000</b>	<b>55,750</b>	<b>7.4%</b>	<b>72,780</b>	<b>9.9%</b>

	PERSONNEL BUDGET				
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	0		0		0
2006-2007 Budgeted Employees	0		0		0
2007-2008 Budgeted Employees	0		0		0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

10-575 STREETS

CATEGORY SUMMARY										
DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>SALARIES</b>	414,931	414,669	262,027	475,278	465,959	515,580	49,621	10.6%	40,302	8.5%
<b>BENEFITS</b>	174,204	168,315	113,052	214,447	174,335	227,045	52,710	30.2%	12,598	5.9%
<b>SUPPLIES</b>	75,369	69,161	29,139	73,000	61,820	83,684	21,864	35.4%	10,684	14.6%
<b>SERVICES</b>	112,355	135,329	62,106	109,202	124,973	144,450	19,477	15.6%	35,248	32.3%
<b>MAINTENANCE</b>	170,338	175,498	51,696	196,500	163,194	336,711	173,517	106.3%	140,211	71.4%
<b>SUNDRY</b>	19,427	18,644	18,793	20,882	18,793	21,794	3,001	16.0%	912	4.4%
<b>BONDS / LEASES</b>	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	39,000	106,287	-989	228,000	87,011	120,000	32,989	37.9%	-108,000	-47.4%
<b>TOTAL EXPENSES:</b>	<b>1,005,624</b>	<b>1,087,903</b>	<b>535,824</b>	<b>1,317,309</b>	<b>1,096,085</b>	<b>1,449,264</b>	<b>353,179</b>	<b>32.2%</b>	<b>131,955</b>	<b>10.0%</b>

PERSONNEL BUDGET

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	18		0		0	18
2006-2007 Budgeted Employees	17		0		0	17
2007-2008 Budgeted Employees	17		0		0	17

Budgeted Positions:

Street Superintendent	1					1
Street Supervisor II	1					1
Equipment Operator I	3					3
Equipment Operator II	1					1
Street Technician	2					2
Street Labor I	8					8
Street Labor II	1					1
<b>2008-2009 Budgeted Employees</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**10-579 SR CITIZENS COMMISSION**

**CATEGORY SUMMARY**

DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009	INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET		BUDGET	\$	%	\$
SALARIES	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	2,117	2,178	1,004	2,750	2,250	248	12.4%	-500	-18.2%
SERVICES	12,241	9,711	13,351	12,450	15,000	-1,667	-10.0%	2,550	20.5%
MAINTENANCE	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0.0%	0	0.0%
BONDS / LEASES	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES:</b>	<b>14,358</b>	<b>11,889</b>	<b>14,355</b>	<b>15,200</b>	<b>17,250</b>	<b>-1,419</b>	<b>-7.6%</b>	<b>2,050</b>	<b>13.5%</b>

**PERSONNEL BUDGET**

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	0		0		0	0
2006-2007 Budgeted Employees	0		0		0	0
2007-2008 Budgeted Employees	0		0		0	0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY



10-650 LIBRARY

DESCRIPTION	CATEGORY SUMMARY											
	2005-2006 ACTUAL		2006-2007 ACTUAL		2007-2008 BUDGET		2008-2009 BUDGET		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL		ACTUAL		APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
SALARIES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	2,698	8,099	5,423	11,514	5,423	11,514	7,501	3,300	-4,201	-56.0%	-8,214	-71.3%
SERVICES	25,287	22,953	13,490	26,300	13,490	26,300	23,362	29,045	5,683	24.3%	2,745	10.4%
MAINTENANCE	7,377	3,179	317	1,500	317	1,500	1,000	8,700	7,700	770.0%	7,200	480.0%
SUNDRY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS / LEASES	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>TOTAL EXPENSES:</b>	<b>35,362</b>	<b>34,231</b>	<b>19,230</b>	<b>39,314</b>	<b>19,230</b>	<b>39,314</b>	<b>31,863</b>	<b>41,045</b>	<b>9,182</b>	<b>28.8%</b>	<b>1,731</b>	<b>4.4%</b>

	PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	0		0		0	0
2006-2007 Budgeted Employees	0		0		0	0
2007-2008 Budgeted Employees	0		0		0	0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

10-655 PARKS

DESCRIPTION	CATEGORY SUMMARY												
	2005-2006		2006-2007		2007-2008			2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL		ACTUAL		APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%	
<b>SALARIES</b>	395,237		464,387		266,665	504,001	466,512	568,001	101,489	21.8%	64,000	12.7%	
<b>BENEFITS</b>	113,081		131,521		80,895	173,768	126,528	201,381	74,853	59.2%	27,613	15.9%	
<b>SUPPLIES</b>	85,161		81,971		45,465	84,877	72,634	108,550	35,916	49.4%	23,673	27.9%	
<b>SERVICES</b>	108,940		153,380		47,119	113,808	116,386	135,040	18,654	16.0%	21,232	18.7%	
<b>MAINTENANCE</b>	78,602		78,229		37,484	80,000	72,588	80,000	7,412	10.2%	0	0.0%	
<b>SUNDRY</b>	7,934		5,138		3,186	6,640	3,367	4,932	1,565	46.5%	-1,708	-25.7%	
<b>BONDS / LEASES</b>	0		0		0	0	0	0	0	0.0%	0	0.0%	
<b>CAPITAL OUTLAY</b>	361,715		308,686		129,692	138,133	136,507	154,600	18,093	13.3%	16,467	11.9%	
<b>TOTAL EXPENSES:</b>	<b>1,150,670</b>		<b>1,223,312</b>		<b>610,506</b>	<b>1,101,227</b>	<b>994,522</b>	<b>1,252,504</b>	<b>257,982</b>	<b>25.9%</b>	<b>151,277</b>	<b>13.7%</b>	

	PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	15		2		0	17
2006-2007 Budgeted Employees	15		2		0	17
2007-2008 Budgeted Employees	17		2		0	19

**Budgeted Positions:**

Public Works Director	1					1
Parks Supervisor	3					3
Parks Labor I	9		2			11
Parks Labor II	1					1
Maintenance Technician	2					2
Parks Clerk I	1					1
<b>2008-2009 Budgeted Employees</b>	<b>17</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>19</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

10-665 RECREATION

CATEGORY SUMMARY										
DESCRIPTION	2005-2006 ACTUAL		2006-2007 ACTUAL		2007-2008 BUDGET		2008-2009 BUDGET		INC BUD-BUD	
	APR YTD	BUDGET	PROJECTED	BUDGET	BUDGET	BUDGET	\$	%	\$	%
<b>SALARIES</b>	46,913	113,876	114,277	153,602	39,325	34.4%	39,726	34.9%		
<b>BENEFITS</b>	12,221	27,057	18,516	32,948	14,432	77.9%	5,891	21.8%		
<b>SUPPLIES</b>	12,320	21,700	15,287	22,922	7,635	49.9%	1,222	5.6%		
<b>SERVICES</b>	21,407	50,830	45,084	61,983	16,899	37.5%	11,153	21.9%		
<b>MAINTENANCE</b>	7,229	22,000	18,286	25,050	6,764	37.0%	3,050	13.9%		
<b>SUNDRY</b>	449	2,500	449	2,500	2,051	456.8%	0	0.0%		
<b>BONDS / LEASES</b>	0	0	0	0	0	0.0%	0	0.0%		
<b>CAPITAL OUTLAY</b>	0	0	0	7,500	7,500	0.0%	7,500	0.0%		
<b>TOTAL EXPENSES:</b>	<b>100,539</b>	<b>237,963</b>	<b>211,899</b>	<b>306,505</b>	<b>94,606</b>	<b>44.6%</b>	<b>68,542</b>	<b>28.8%</b>		

PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	2		2		26
2006-2007 Budgeted Employees	2		2		25
2007-2008 Budgeted Employees	2		3		27

**Budgeted Positions:**

Rec Supervisor	1				1
Rec Assistant/Program Coordinator	1				1
Rec Attendant			2	1	3
VIC Receptionist			1		1

**Summertime Employees:**

Lifeguard					14
Cashier					1
Rec Attendant					1
WSI				2	2
Fash Coach				1	1
Asst Fast Coach				1	1
Weight Coach				1	1
Track Coach				1	1
Basketball Coach				1	1
Pool Monitor				1	1

<b>2008-2009 Budgeted Employees</b>	<b>2</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>24</b>
					<b>30</b>



**FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY**

**14-575 STREET & DRAINAGE FUND**

<b>CATEGORY SUMMARY</b>										
DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>REVENUES:</b>	110,317	180,330	54,339	100,000	68,000	30,000	-38,000	-55.9%	-70,000	-70.0%
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	72	8,818	1,058	124,647	1,100	15,100	14,000	1272.7%	-109,547	-87.9%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	142,582	667,722	1,151,497	1,247,155	137,200	-1,109,955	-89.0%	-1,014,297	-88.1%
<b>EXPENSES:</b>	72	151,400	668,780	1,276,144	1,248,255	152,300	-1,095,955	-87.8%	-1,123,844	-88.1%
<b>NET: OPERATING</b>	110,245	28,930	-614,441	-1,176,144	-1,180,255	-122,300	1,057,955	-89.6%	1,053,844	-89.6%
<b>TRANSFERS:</b>	-576,000	-748,558	1,000,000	1,000,000	1,000,000	1,000,000	0	0.0%	0	0.0%
<b>NET:</b>	686,245	777,488	-1,614,441	-2,176,144	-2,180,255	-1,122,300	1,057,955	-48.5%	1,053,844	-48.4%

<b>PERSONNEL BUDGET</b>					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	0		0		0
2006-2007 Budgeted Employees	0		0		0
2007-2008 Budgeted Employees	0		0		0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

15-656 GOLF COURSE FUND

**CATEGORY SUMMARY**

DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>REVENUES:</b>	<b>337,561</b>	<b>315,954</b>	<b>181,155</b>	<b>358,251</b>	<b>350,088</b>	<b>359,688</b>	<b>9,600</b>	<b>2.7%</b>	<b>1,437</b>	<b>0.4%</b>
<b>SALARIES</b>	269,010	265,639	157,336	278,399	267,490	316,950	49,460	18.5%	38,551	13.8%
<b>BENEFITS</b>	68,580	77,947	52,025	92,741	76,229	103,592	27,363	35.9%	10,851	11.7%
<b>SUPPLIES</b>	63,403	55,678	27,598	76,570	64,129	75,800	11,671	18.2%	-770	-1.0%
<b>SERVICES</b>	60,627	57,484	22,354	60,800	53,081	68,306	15,225	28.7%	7,506	12.3%
<b>MAINTENANCE</b>	53,060	45,208	31,682	46,000	59,546	64,500	4,954	8.3%	18,500	40.2%
<b>SUNDRY</b>	5,271	2,970	1,433	3,996	2,710	3,600	890	32.8%	-396	-9.9%
<b>BONDS/LEASES</b>	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	0	53,709	21,959	98,622	86,959	42,000	-44,959	-51.7%	-56,622	-57.4%
<b>EXPENSES:</b>	<b>519,951</b>	<b>558,635</b>	<b>314,387</b>	<b>657,128</b>	<b>610,144</b>	<b>674,748</b>	<b>64,604</b>	<b>10.6%</b>	<b>17,620</b>	<b>2.7%</b>
<b>NET: OPERATING</b>	<b>-182,390</b>	<b>-242,681</b>	<b>-133,232</b>	<b>-298,877</b>	<b>-260,056</b>	<b>-315,060</b>	<b>-55,004</b>	<b>21.2%</b>	<b>-16,183</b>	<b>5.4%</b>
<b>TRANSFERS:</b>	<b>-239,723</b>	<b>-210,724</b>	<b>-100,000</b>	<b>-314,574</b>	<b>-314,574</b>	<b>-315,060</b>	<b>-486</b>	<b>0.2%</b>	<b>-486</b>	<b>0.2%</b>
<b>NET:</b>	<b>57,333</b>	<b>-31,957</b>	<b>-33,232</b>	<b>15,697</b>	<b>54,518</b>	<b>0</b>	<b>-54,518</b>	<b>-100.0%</b>	<b>-15,697</b>	<b>-100.0%</b>

**PERSONNEL BUDGET**

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	7		11		0	18
2006-2007 Budgeted Employees	5		13		0	18
2007-2008 Budgeted Employees	7		9		0	16

**Budgeted Positions:**

Golf Course Director	1					1
Proshop Clerk I	1					1
Golf Course Mechanic	1					1
Groundskeeper I	3	1				4
Groundskeeper II	1					1
Proshop Attendant			3		1	4
Range Attendant			5	1		6
<b>2008-2009 Budgeted Employees</b>	<b>7</b>	<b>1</b>	<b>8</b>	<b>1</b>	<b>1</b>	<b>18</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

18-412 HOTEL - MOTEL TAX FUND

CATEGORY SUMMARY										
DESCRIPTION	2005-2006	2006-2007	2007-2008		PROJECTN	2008-2009	INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET		BUDGET	\$	%	\$	%
<b>REVENUES:</b>	19,296	21,505	6,608	18,000	19,000	18,750	-250	-1.3%	750	4.2%
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	10,027	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES	0	0	0	0	0	0	0	0.0%	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>EXPENSES:</b>	10,027	14,162	12,490	18,000	12,499	18,750	6,251	50.0%	750	4.2%
<b>NET: OPERATING</b>	9,269	7,343	-5,882	0	6,501	0	-6,501	-100.0%	0	0.0%
<b>TRANSFERS:</b>	0	8,475	0	0	0	0	0	0.0%	0	0.0%
<b>NET:</b>	9,269	-1,132	-5,882	0	6,501	0	-6,501	-100.0%	0	0.0%

PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	0		0		0
2006-2007 Budgeted Employees	0		0		0
2007-2008 Budgeted Employees	0		0		0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

20-535 AMBULANCE / EMS FUND

CATEGORY SUMMARY										
DESCRIPTION	2005-2006	2006-2007	2007-2008		PROJECTn	2008-2009		INC BUD-PROJ	INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET		BUDGET	BUDGET	\$	%	\$
<b>REVENUES:</b>	<b>578,878</b>	<b>407,746</b>	<b>333,598</b>	<b>465,750</b>	<b>467,200</b>	<b>473,100</b>	<b>5,900</b>	<b>1.3%</b>	<b>7,350</b>	<b>1.6%</b>
<b>SALARIES</b>	262,924	242,565	153,586	260,453	269,392	<b>376,028</b>	106,636	39.6%	115,575	44.4%
<b>BENEFITS</b>	76,349	72,818	43,986	86,789	75,427	<b>115,102</b>	39,675	52.6%	28,313	32.6%
<b>SUPPLIES</b>	29,002	26,683	24,672	29,500	29,259	<b>32,892</b>	3,633	12.4%	3,392	11.5%
<b>SERVICES</b>	49,848	38,443	22,310	46,200	37,379	<b>44,594</b>	7,215	19.3%	-1,606	-3.5%
<b>MAINTENANCE</b>	0	0	0	0	0	<b>0</b>	0	0.0%	0	0.0%
<b>SUNDRY</b>	8,373	10,267	4,030	11,000	9,541	<b>10,050</b>	509	5.3%	-950	-8.6%
<b>BONDS/LEASES</b>	0	0	0	0	0	<b>0</b>	0	0.0%	0	0.0%
<b>CAPITAL OUTLAY</b>	1,987	158,830	0	16,900	16,900	<b>33,947</b>	17,047	100.9%	17,047	100.9%
<b>EXPENSES:</b>	<b>428,483</b>	<b>549,606</b>	<b>248,584</b>	<b>450,842</b>	<b>437,898</b>	<b>612,613</b>	<b>174,715</b>	<b>39.9%</b>	<b>161,771</b>	<b>35.9%</b>
<b>NET: OPERATING</b>	<b>150,395</b>	<b>-141,860</b>	<b>85,014</b>	<b>14,908</b>	<b>29,302</b>	<b>-139,513</b>	<b>-168,815</b>	<b>-576.1%</b>	<b>-154,421</b>	<b>-1035.8%</b>
<b>TRANSFERS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-52,126</b>	<b>-52,126</b>	<b>-139,513</b>	<b>-87,387</b>	<b>167.6%</b>	<b>-87,387</b>	<b>167.6%</b>
<b>NET:</b>	<b>150,395</b>	<b>-141,860</b>	<b>85,014</b>	<b>67,034</b>	<b>81,428</b>	<b>0</b>	<b>-81,428</b>	<b>-100.0%</b>	<b>-67,034</b>	<b>-100.0%</b>

PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	7		0		7
2006-2007 Budgeted Employees	7		0		7
2007-2008 Budgeted Employees	7		0		7

Budgeted Positions:

Fireman / EMS I	7	3	0	0	10
<b>2008-2009 Budgeted Employees</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>10</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

56-565 WATER & SEWER FUND

**CATEGORY SUMMARY**

DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>REVENUES:</b>	<b>3,912,088</b>	<b>3,595,241</b>	<b>2,033,338</b>	<b>3,678,425</b>	<b>3,701,150</b>	<b>3,705,150</b>	<b>4,000</b>	<b>0.1%</b>	<b>26,725</b>	<b>0.7%</b>
<b>SALARIES</b>	108,872	63,458	47,451	130,400	81,356	68,988	-12,368	-15.2%	-61,412	-47.1%
<b>BENEFITS</b>	31,310	21,426	16,737	43,401	28,301	23,076	-5,225	-18.5%	-20,325	-46.8%
<b>SUPPLIES</b>	21,844	22,133	10,932	22,658	21,104	22,399	1,295	6.1%	-259	-1.1%
<b>SERVICES</b>	3,103,521	3,088,097	1,891,559	3,131,417	3,216,104	3,375,749	159,645	5.0%	244,332	7.8%
<b>MAINTENANCE</b>	16,527	5,376	4,212	12,000	6,900	6,200	-700	-10.1%	-5,800	-48.3%
<b>SUNDRY</b>	1,596	0	106	2,750	106	850	744	701.9%	-1,900	-69.1%
<b>BONDS/LEASES</b>	251,669	253,272	35,438	247,576	247,576	247,992	416	0.2%	416	0.2%
<b>CAPITAL OUTLAY</b>	206,313	193,459	66,109	218,000	216,109	359,870	143,761	66.5%	141,870	65.1%
<b>EXPENSES:</b>	<b>3,741,652</b>	<b>3,647,221</b>	<b>2,072,544</b>	<b>3,808,202</b>	<b>3,817,556</b>	<b>4,105,124</b>	<b>287,568</b>	<b>7.5%</b>	<b>296,922</b>	<b>7.8%</b>
<b>NET: OPERATING</b>	<b>170,436</b>	<b>-51,980</b>	<b>-39,206</b>	<b>-129,777</b>	<b>-116,406</b>	<b>-399,974</b>	<b>-283,568</b>	<b>243.6%</b>	<b>-270,197</b>	<b>208.2%</b>
<b>TRANSFERS:</b>	<b>-251,718</b>	<b>-13,115</b>	<b>0</b>	<b>-79,452</b>	<b>-79,452</b>	<b>-247,692</b>	<b>-168,240</b>	<b>211.8%</b>	<b>-168,240</b>	<b>211.8%</b>
<b>NET:</b>	<b>422,154</b>	<b>-38,865</b>	<b>-39,206</b>	<b>-50,325</b>	<b>-36,954</b>	<b>-152,282</b>	<b>-115,328</b>	<b>312.1%</b>	<b>-101,957</b>	<b>202.6%</b>

**PERSONNEL BUDGET**

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	3		0	0	0	3
2006-2007 Budgeted Employees	3		0	0	0	3
2007-2008 Budgeted Employees	4		0	0	0	4

**Budgeted Positions:**

Water Billing Supervisor	1					1
Water Dept Clerk II	1					1
<b>2008-2009 Budgeted Employees</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY  
63-410 COO 2008 CONSTRUCTION 3.35M

CATEGORY SUMMARY										
DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009	INC BUD-PROJ		INC BUD-BUD		
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>REVENUES:</b>	0	0	3,356,974	0	3,392,000	40,000	-3,352,000	-98.8%	40,000	0.0%
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	0	0	0	0	0	50	50	0.0%	50	0.0%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES	0	0	75,585	0	75,585	0	-75,585	-100.0%	0	0.0%
CAPITAL OUTLAY	0	0	24,600	0	424,600	2,797,929	2,373,329	559.0%	2,797,929	0.0%
<b>EXPENSES:</b>	0	0	100,185	0	500,185	2,797,979	2,297,794	459.4%	2,797,979	0.0%
<b>NET: OPERATING</b>	0	0	3,256,789	0	2,891,815	-2,757,979	-5,649,794	-195.4%	-2,757,979	0.0%
<b>TRANSFERS:</b>	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>NET:</b>	0	0	3,256,789	0	2,891,815	-2,757,979	-5,649,794	-195.4%	-2,757,979	0.0%

PERSONNEL BUDGET						
	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	0		0		0	0
2006-2007 Budgeted Employees	0		0		0	0
2007-2008 Budgeted Employees	0		0		0	0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>





FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

64-410 CAPITAL DEBT SVC FUND

CATEGORY SUMMARY										
DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	
<b>REVENUES:</b>	204	280,236	229,717	284,383	286,363	290,604	4,241	1.5%	6,221	2.2%
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	0	0	0	0	0	0	0	0.0%	0	0.0%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%
CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>EXPENSES:</b>	282,345	282,723	282,096	282,096	282,095	282,104	9	0.0%	8	0.0%
<b>NET: OPERATING</b>	-282,141	-2,487	-52,379	2,287	4,268	8,500	4,232	99.2%	6,213	271.7%
<b>TRANSFERS:</b>	-282,418	0	0	0	0	0	0	0.0%	0	0.0%
<b>NET:</b>	277	-2,487	-52,379	2,287	4,268	8,500	4,232	99.2%	6,213	271.7%

PERSONNEL BUDGET					
	FULL-TIME		PART-TIME		TOTAL
	Current	New	Current	New	
2005-2006 Budgeted Employees	0	0	0	0	0
2006-2007 Budgeted Employees	0	0	0	0	0
2007-2008 Budgeted Employees	0	0	0	0	0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



FISCAL YEAR 2008-2009  
SUMMARY BY FUND-DEPT / CATEGORY

65-410 COO 2008 \$3.35M Debt Svc

**CATEGORY SUMMARY**

DESCRIPTION	2005-2006	2006-2007	2007-2008		2008-2009		INC BUD-PROJ		INC BUD-BUD	
	ACTUAL	ACTUAL	APR YTD	BUDGET	PROJECTn	BUDGET	\$	%	\$	%
<b>REVENUES:</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>300,300</b>	<b>311,661</b>	<b>301,131</b>	<b>-10,530</b>	<b>-3.4%</b>	<b>831</b>	<b>0.3%</b>
SALARIES	0	0	0	0	0	0	0	0.0%	0	0.0%
BENEFITS	0	0	0	0	0	0	0	0.0%	0	0.0%
SUPPLIES	0	0	0	0	0	0	0	0.0%	0	0.0%
SERVICES	0	0	5	0	5	0	-5	-100.0%	0	0.0%
MAINTENANCE	0	0	0	0	0	0	0	0.0%	0	0.0%
SUNDRY	0	0	0	0	0	0	0	0.0%	0	0.0%
BONDS/LEASES	0	0	0	77,000	0	297,556	297,556	0.0%	220,556	286.4%
CAPITAL OUTLAY	0	0	0	0	0	0	0	0.0%	0	0.0%
<b>EXPENSES:</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>77,000</b>	<b>5</b>	<b>297,556</b>	<b>297,551</b>	<b>5951020.0%</b>	<b>220,556</b>	<b>286.4%</b>
<b>NET: OPERATING</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>223,300</b>	<b>311,656</b>	<b>3,575</b>	<b>-308,081</b>	<b>-98.9%</b>	<b>-219,725</b>	<b>-98.4%</b>
<b>TRANSFERS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>NET:</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>223,300</b>	<b>311,656</b>	<b>3,575</b>	<b>-308,081</b>	<b>-98.9%</b>	<b>-219,725</b>	<b>-98.4%</b>

**PERSONNEL BUDGET**

	FULL-TIME		PART-TIME		TEMP	TOTAL
	Current	New	Current	New		
2005-2006 Budgeted Employees	0		0		0	0
2006-2007 Budgeted Employees	0		0		0	0
2007-2008 Budgeted Employees	0		0		0	0
<b>2008-2009 Budgeted Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **DEBT SERVICE:**

**Four separate debt issuances are currently outstanding with the City. These are described below with specific information on the following pages:**

**Waterworks and Sewer System Revenue Refunding Bonds, Series 2004; issued 08/20/04; \$1,943,000** – These revenue refunding bonds were issued to defease the Waterworks and Sewer System Revenue Bonds issued in 1995, which were used to construct the sewer plant facility. This issue was done as an advanced refunding, which means the new bonds were sold at a lower rate (4.85%) than the outstanding ones (The original Revenue System Bonds were issued at 6.35%). The proceeds were then invested, and when the older bonds became callable on 10/01/05 they were paid off with the invested proceeds. The overall net interest savings by advanced refunding and paying off the original issue which has a higher interest rate is approximately \$388,116 (present value) over the life of the reissue. The refunding bonds were pledged with net revenues from the Water & Sewer system.

**Refunding Bonds, Series 2003; issued 10/24/03; \$2,185,000** – These refunding bonds were issued to defease the Certificates of Obligation, Series 2001 issued on 04/16/01 for \$2,270,000. The original certificates were issued by the Freeport Economic Development Corporation to finance the construction of Phase I of the 288 Entryway. The residual portion of the issue was used on the Velasco Boulevard construction. The original Certificates of Obligation were issued at 5.85%. With the reduction of interest rates, the original was refunded to take advantage of lower rates (4.84%). Approximately \$252,180 in interest will be saved (present value) over the life of the reissue. The certificates will be payable from the levy of an annual ad valorem tax and from a lien on and pledge of net revenues derived from the operation of the City.

**Certificates of Obligation, Series 2003; issued 10/24/03; \$3,000,000** – These Certificates of Obligation were issued for the following capital construction/equipment purchases: (1) Water & Sewer Drainage Improvements; (2) Street Improvements; (3) Service Center Building Annex; (4) City Hall A/C; (5) Roof Repair Fire Station #2; (6) Fire Pumper Truck; (7) ) Improvements to Public Parks; (8) City Parking Lot; (9) Professional Services. The certificates will be payable from the levy of an annual ad valorem tax and from a lien on and pledge of surplus net revenues derived from the operation of the City's combined sewer, water, and drainage systems.

**Certificates of Obligation, Series 2008; issued 03/13/08; \$3,350,000** – These Certificates of Obligation were issued for Street, Sewer, and Drainage work. As of the date of this book no payments have been made. Two semi-annual payment, one interest only and one principal and interest will be made in Fiscal Year 2008-2009. The major project will be the Velasco Blvd from 7<sup>th</sup> Street to Gulf Blvd, as mention in other parts of this book. The certificates will be payable from the levy of an annual ad valorem tax and from a lien on and pledge of net revenues derived from the operation of the City.



**W&S Revenue Refunding Bonds - Series 2004**  
**Loan# 150827**

**TERMS**

Years: 11  
 Interest: 4.85%  
 Original: \$1,943,000

FISCAL YEAR	BEGINNING BALANCE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
2003-2004	1,943,000.00	10,732.38	-	10,732.38	1,943,000.00
2004-2005	1,943,000.00	94,235.50	155,000.00	249,235.50	1,788,000.00
2005-2006	1,788,000.00	86,718.00	165,000.00	251,718.00	1,623,000.00
2006-2007	1,623,000.00	78,715.50	174,000.00	252,715.50	1,449,000.00
2007-2008	1,449,000.00	70,276.50	177,000.00	247,276.50	1,272,000.00
2008-2009	1,272,000.00	61,692.00	186,000.00	247,692.00	1,086,000.00
2009-2010	1,086,000.00	52,671.00	200,000.00	252,671.00	886,000.00
2010-2011	886,000.00	42,971.00	208,000.00	250,971.00	678,000.00
2011-2012	678,000.00	32,883.00	215,000.00	247,883.00	463,000.00
2012-2013	463,000.00	22,455.50	228,000.00	250,455.50	235,000.00
2013-2014	235,000.00	11,397.50	235,000.00	246,397.50	-
		<b>564,747.88</b>	<b>1,943,000.00</b>	<b>2,507,747.88</b>	



**CERTIFICATES OF OBLIGATION - Series 2003**  
**Loan# 147111**

**\$2,185,000 / 4.84%**

BUDGET	BEGINNING BALANCE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
2003-2004 Total	2,185,000.00	52,877.00	-	52,877.00	2,185,000.00
2004-2005 Total	2,185,000.00	103,285.60	102,000.00	205,285.60	2,083,000.00
2005-2006 Total	2,083,000.00	98,227.80	107,000.00	205,227.80	1,976,000.00
2006-2007 Total	1,976,000.00	92,903.80	113,000.00	205,903.80	1,863,000.00
2007-2008 Total	1,863,000.00	87,313.60	118,000.00	205,313.60	1,745,000.00
2008-2009 Total	1,745,000.00	81,457.20	124,000.00	205,457.20	1,621,000.00
2009-2010 Total	1,621,000.00	75,310.40	130,000.00	205,310.40	1,491,000.00
2010-2011 Total	1,491,000.00	68,873.20	136,000.00	204,873.20	1,355,000.00
2011-2012 Total	1,355,000.00	62,121.40	143,000.00	205,121.40	1,212,000.00
2012-2013 Total	1,212,000.00	55,030.80	150,000.00	205,030.80	1,062,000.00
2013-2014 Total	1,062,000.00	47,601.40	157,000.00	204,601.40	905,000.00
2014-2015 Total	905,000.00	39,833.20	164,000.00	203,833.20	741,000.00
2015-2016 Total	741,000.00	31,702.00	172,000.00	203,702.00	569,000.00
2016-2017 Total	569,000.00	23,159.40	181,000.00	204,159.40	388,000.00
2017-2018 Total	388,000.00	14,205.40	189,000.00	203,205.40	199,000.00
2018-2019 Total	388,000.00	4,815.80	199,000.00	203,815.80	-
		<b>938,718.00</b>	<b>2,185,000.00</b>	<b>3,123,718.00</b>	



**CERTIFICATES OF OBLIGATION  
SERIES 2003  
\$3,000,000 / 4.84%**

**ISSUE DATE: 10/24/03**

PYMT #	BEGINNING BALANCE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
2003-2004 Total	3,000,000	72,600	0	72,600	3,000,000
2004-2005 Total	3,000,000	141,788	141,000	282,788	2,859,000
2005-2006 Total	2,859,000	134,818	147,000	281,818	2,712,000
2006-2007 Total	2,712,000	127,510	155,000	282,510	2,557,000
2007-2008 Total	2,557,000	119,838	162,000	281,838	2,395,000
2008-2009 Total	2,395,000	111,804	170,000	281,804	2,225,000
2009-2010 Total	2,225,000	103,382	178,000	281,382	2,047,000
2010-2011 Total	2,047,000	94,549	187,000	281,549	1,860,000
2011-2012 Total	1,860,000	85,281	196,000	281,281	1,664,000
2012-2013 Total	1,664,000	75,577	205,000	280,577	1,459,000
2013-2014 Total	1,459,000	65,413	215,000	280,413	1,244,000
2014-2015 Total	1,244,000	54,740	226,000	280,740	1,018,000
2015-2016 Total	1,018,000	43,536	237,000	280,536	781,000
2016-2017 Total	781,000	31,799	248,000	279,799	533,000
2017-2018 Total	533,000	19,505	260,000	279,505	273,000
2018-2019 Total	273,000	6,607	273,000	279,607	0
		<b>1,288,747</b>	<b>3,000,000</b>	<b>4,288,747</b>	

**Capital Equipment Purchases:**

- |  |                                 |
|--|---------------------------------|
| 1) Water & Sewer Drainage Improvements | 5) Roof Repair Fire Station #2  |
| 2) Street Improvements                 | 6) Fire Pumper Truck            |
| 3) Service Center Building Annex       | 7) Improvements to Public Parks |
| 4) City Hall A/C                       | 8) City Parking Lot             |
|  | 9) Professional Services        |



**CERTIFICATES OF OBLIGATION  
SERIES 2008**

**Rate: 3.79%      Amount: \$3,350,000**  
**Pymt/Year: \$300,000      Terms/Years 15**

FISCAL YEAR	BEGINNING BALANCE	INTEREST PAYMENT	PRINCIPAL PAYMENT	TOTAL PAYMENT	ENDING BALANCE
2008-2009 Total	3,350,000	126,966	165,000	291,966	3,185,000
2009-2010 Total	3,185,000	120,712	175,000	295,712	3,010,000
2010-2011 Total	3,010,000	114,080	185,000	299,080	2,825,000
2011-2012 Total	2,825,000	107,068	190,000	297,068	2,635,000
2012-2013 Total	2,635,000	99,866	200,000	299,866	2,435,000
2013-2014 Total	2,435,000	92,286	205,000	297,286	2,230,000
2014-2015 Total	2,230,000	84,518	215,000	299,518	2,015,000
2015-2016 Total	2,015,000	76,368	220,000	296,368	1,795,000
2016-2017 Total	1,795,000	68,030	230,000	298,030	1,565,000
2017-2018 Total	1,565,000	59,314	240,000	299,314	1,325,000
2018-2019 Total	1,325,000	50,218	245,000	295,218	1,080,000
2019-2020 Total	1,080,000	40,932	255,000	295,932	825,000
2020-2021 Total	825,000	31,268	265,000	296,268	560,000
2021-2022 Total	560,000	21,224	275,000	296,224	285,000
2022-2023 Total	285,000	10,802	285,000	295,802	0
		<b>1,103,652</b>	<b>3,350,000</b>	<b>4,453,652</b>	



# TRUTH IN TAXATION

The Texas Constitution and Property Tax Code embody the concept of truth-in-taxation to require taxing units to comply with certain steps in adopting their tax rates. The truth-in-taxation laws have two purposes:

- to make taxpayers aware of tax rate proposals and
- to allow taxpayers, in certain cases, to roll back or limit a tax increase.

There are four principles to truth-in-taxation:

- Property owners have the right to know of increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.
- A taxing unit, other than a school district, must publish its effective and rollback tax rates before adopting an actual tax rate.
- A taxing unit, other than a school district, water districts and small taxing units with a rate of \$0.50 or less per \$100 of property value that raises \$500,000 or less in property taxes, must publish special notices and hold two public hearings before adopting a tax rate that exceeds the lower of the rollback rate or the effective tax rate.
- If a taxing unit adopts a rate that exceeds the rollback rate, voters may petition for an election to limit the rate to the rollback rate.
- Beginning in early August, taxing units take the first step toward adopting a tax rate by calculating and publishing the *effective* and *rollback tax rates*.

**Effective tax rate.** The *effective tax rate* is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before, on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

**Rollback tax rate.** The *rollback rate* is a calculated maximum rate allowed by law without voter approval. The rollback rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8 percent increase for those operations *plus* sufficient funds to pay debts in the coming year. For school districts, the extra increase is six cents (\$0.06) per \$100 of property value, rather than 8 percent, based on different steps in the calculation.

If a unit adopts a tax rate that is higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

Each taxing unit, other than a school district, a water district or a small taxing unit, publishes the effective and rollback rates in a local newspaper, along with a list of the debts it must pay and the amount of money left over from the previous year.



**STATE OF TEXAS  
LOCAL GOVERNMENT CODE  
CHAPTER 102. MUNICIPAL BUDGET**

**Chapter 102 of the State of Texas Local Government Code establishes guidelines for which municipalities are to establish a budget, responsibilities, and factors affecting the budget. Listed below are the sections from Chapter 102 of the Texas Local Government Code:**

**Sec. 102.001. BUDGET OFFICER.** (a) The mayor of a municipality serves as the budget officer for the governing body of the municipality except as provided by Subsection (b).

(b) If the municipality has the city manager form of government, the city manager serves as the budget officer.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.002. ANNUAL BUDGET REQUIRED.** The budget officer shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.003. ITEMIZED BUDGET; CONTENTS.** (a) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the municipality that shows:

- (1) the outstanding obligations of the municipality;
- (2) the cash on hand to the credit of each fund;
- (3) the funds received from all sources during the preceding year;
- (4) the funds available from all sources during the ensuing year;
- (5) the estimated revenue available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.004. INFORMATION FURNISHED BY MUNICIPAL OFFICERS AND BOARDS.** In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.005. PROPOSED BUDGET FILED WITH MUNICIPAL CLERK; PUBLIC INSPECTION.** (a) The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.

(b) The proposed budget shall be available for inspection by any taxpayer.

(c) Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.006. PUBLIC HEARING ON PROPOSED BUDGET.** (a) The governing body of a municipality shall hold a public hearing on the proposed budget. Any taxpayer of the municipality may attend and may participate in the hearing. (b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy. (c) The governing body shall provide for public notice of the date, time, and location of the hearing.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.0065. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING.** (a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.

(b) Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply.

(c) Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 24, eff. Sept. 1, 1993.

Amended by Acts 2001, 77th Leg., ch. 402, Sec. 9, eff. Sept. 1, 2001.

**Sec. 102.007. ADOPTION OF BUDGET.** (a) At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. (b) The governing body may make any changes in the budget that it considers warranted by the law or by the best interest of the municipal taxpayers.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK.** On final approval of the budget by the governing body of the municipality, the governing body shall file the budget with the municipal clerk.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.009. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE.** (a) The governing body of the municipality may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the governing body may spend municipal funds only in strict compliance with the budget, except in an emergency.

(c) The governing body may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to



meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the governing body amends the original budget to meet an emergency, the governing body shall file a copy of its order or resolution amending the budget with the municipal clerk, and the clerk shall attach the copy to the original budget.

(d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.010. CHANGES IN BUDGET FOR MUNICIPAL PURPOSES.** This chapter does not prevent the governing body of the municipality from making changes in the budget for municipal purposes.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

**Sec. 102.011. CIRCUMSTANCES UNDER WHICH CHARTER PROVISIONS CONTROL.** If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006, the charter provisions control. After the budget has been finally prepared and approved, a copy of the budget and the amendments to the budget shall be filed with the county clerk, as required for other budgets under this chapter.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.



## HOME RULE CHARTER AFFECTING THE BUDGET

**Section 102.011 of the State of Texas Local Government code states “If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006, the charter provisions control.” Article 9, of the City of Freeport Home Rule Charter, adopted on June 20, 1960, set forth control of the budget and its processes to the City Charter. Listed below is Article 9, of the City of Freeport Home Rule Charter outlining the applicable rules for the city budget.**

### **ARTICLE 9. MUNICIPAL FINANCE**

#### **SECTION 9.01. FISCAL YEAR.**

The fiscal year of the City of Freeport shall begin on the first day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

#### **SECTION 9.02. PREPARATION AND SUBMISSION OF BUDGET.**

The City Manager, between sixty (60) and ninety (90) days prior to the beginning of each fiscal year, shall submit to the Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- (a) A budget message, explanatory of the budget, which message shall contain an outline of the proposed financial policies of the City for the fiscal year, shall set forth the reasons for salient changes from the previous fiscal year in expenditure and revenue items, and shall explain any major changes in financial policy;
- (b) A consolidated statement of anticipated receipts and proposed expenditures for all funds;
- (c) An analysis of property valuations;
- (d) An analysis of tax rate;
- (e) Tax levies and tax collections by years for at least five (5) years;
- (f) General fund resources in detail;
- (g) Special fund resources in detail;
- (h) Summary of proposed expenditures by function, department, and activity;
- (i) Detailed estimates of expenditures shown separately for each activity to support summary No. (h) above;
- (j) A revenue and expense statement for all types of bonds;
- (k) A description of all bond issues outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding
- (l) A schedule of requirements for the principal and interest of each issue of bonds;
- (m) The appropriation ordinance;
- (n) The tax-levying ordinance.

**SECTION 9.03. ANTICIPATED REVENUES COMPARED WITH OTHER YEARS IN BUDGET.**

In preparing the budget, the City Manager shall place in parallel columns opposite the several items of revenue: the actual amount of each item for the last complete fiscal year, the estimated amount of the current fiscal year, and the proposed amount for the ensuing fiscal year.

**SECTION 9.04. PROPOSED EXPENDITURES COMPARED WITH OTHER YEARS.**

The City Manager in the preparation of the budget shall place in parallel columns opposite the various items of expenditures: the actual amount of such items of expenditures for the last completed fiscal year, the estimated amount for the current fiscal year and the proposed amount for the ensuing fiscal year.

**SECTION 9.05. BUDGET A PUBLIC RECORD.**

The budget and all supporting schedules shall be filed with the person performing the duties of City Secretary, submitted to the City Council, and shall be a public record. The City Manager shall provide copies for distribution to all interested persons.

**SECTION 9.06. NOTICE OF PUBLIC HEARING ON BUDGET.**

At the meeting of the City Council at which the budget is submitted, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City of Freeport, a notice of the hearing setting forth the time and place thereof at least fifteen (15) days before the date of such hearing.

**SECTION 9.07. PUBLIC HEARING ON BUDGET.**

At the time and place set forth in the notice required by Section 9.06, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item or the amount of any item therein contained.

**SECTION 9.08. PROCEEDINGS ON BUDGET AFTER PUBLIC HEARING.**

After the conclusion of such public hearing, the City Council may insert new items or may increase or decrease the items of the budget, except items in proposed expenditures fixed by law, but where it shall increase the total proposed expenditures, it shall also provide for an increase in the total anticipated revenue at least to equal such proposed expenditures.

**SECTION 9.09. VOTE REQUIRED FOR ADOPTION.**

The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council.

**SECTION 9.10. DATE FOR FINAL ADOPTION.**

The budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year, and should the City Council fail to so adopt a budget, the then existing budget together with its tax levying ordinance and its appropriation ordinance shall be deemed adopted

for the ensuing fiscal year. If delayed by a situation beyond control of the City it shall be acted on as soon as practicable.  
(Amended 4-86)

**SECTION 9.11. EFFECTIVE DATE OF BUDGET; CERTIFICATIONS; COPIES MADE AVAILABLE.**

Upon final adoption, the budget shall be in effect for the fiscal year. A copy of the budget, as finally adopted, shall be filed with the person performing the duties of City Secretary, the County Clerk of Brazoria County and the State Controller of Public Accounts at Austin. The final budget shall be printed, mimeographed or otherwise reproduced and copies shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

**SECTION 9.12. BUDGET ESTABLISHES APPROPRIATIONS.**

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

**SECTION 9.13. BUDGET ESTABLISHES AMOUNT TO BE RAISED BY PROPERTY TAX.**

From the effective date of the budget, the amount therein stated as the amount to be raised by property tax shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year; provided however, that in no event shall such levy exceed the legal limit provided by the laws and Constitution of the State of Texas.

**SECTION 9.14. CONTINGENT APPROPRIATION.**

Provisions shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than three per centum (3%) of the total budget, to be used in case of unforeseen items of expenditure. Such contingent appropriation shall be under the control of the City Manager and distributed by him, after approval of the City Council. Expenditures from this appropriation shall be made only in case of established emergencies and a detailed account of such expenditures shall be recorded and reported.

**SECTION 9.15. ESTIMATED EXPENDITURES SHALL NOT EXCEED ESTIMATED RESOURCES.**

The total estimated expenditures of the general fund and debt service fund shall not exceed the total estimated resources of each fund (prospective income plus cash on hand). The classification of revenue and expenditure accounts shall conform as nearly as local conditions will permit to the uniform classification as promulgated by the National Committee on Governmental Accounting or some other nationally accepted classification.

**SECTION 9.16. OTHER NECESSARY APPROPRIATIONS.**

The City budget may be amended and appropriations altered in accordance therewith in cases of public necessity, the actual fact of which shall have been declared by the City Council.

**SECTION 9.17. DEPARTMENT OF TAXATION.**

Unless the city council has required the county to assess and collect city taxes pursuant to Section 6.22 of the Tax Code, as now or hereafter amended, the city manager shall appoint a qualified person to be city tax assessor-collector. Such person shall give a surety bond for the faithful performance of the duties of such office, including by way of illustration and not limitation, compliance with the controlling provisions of the state law bearing upon the functions of such office, in a sum which shall be fixed by the city council at not less than ten thousand dollars. If the city council has required the county to assess and collect city taxes, the applicable duties of the city tax assessor-collector contained in this article shall be performed by the county tax assessor-collector or, if not, then by the city manager.  
(Amendment adopted by electorate 5-7-94)

### **SECTION 9.18. POWER TO TAX.**

The City Council shall have the power under the provisions of the state law to levy, assess and collect an annual tax upon real and personal property within the City to the maximum provided by the Constitution and general laws of the State of Texas.

### **SECTION 9.19. PROPERTY SUBJECT TO TAX, METHOD OF ASSESSMENT.**

All real and personal property within the City of Freeport not expressly exempted by law shall be subject to annual taxation in the manner provided in the Tax Code of the State of Texas, as now or hereafter amended.

(Amendment adopted by electorate 5-7-94)

