

# City of Tomball Texas



**Annual Budget  
October 1, 2010 to September 30, 2011**



## How to Read this Document

### Welcome!

You are holding the published City of Tomball, Texas budget for the fiscal year beginning October 1, 2010 and ending September 30, 2011. The document has been prepared to help you, the reader, learn of the issues affecting the Tomball community. Many people believe a city budget is only a financial plan. Although you can learn a great deal about the City's finances from these pages, the FY 2011 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the city is managed. It is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations. The document is also designed as a communications device in which information is conveyed verbally and graphically.

### Budget Format

The document is divided into three major sections: Introduction, Financial and Operational, and Appendices. The introductory section contains the City Manager's letter which is addressed to the City Council and explains major policies and issues which affected the development of the fiscal year budget. This section also includes the City's organization and staffing charts and the summary of all financial statements.

The Financial/Operational section describes various aspects of the City's organization. This information is grouped first by fund and then by department. Like many local governments, the City uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the application of various public resources. For example, the Enterprise Fund is established to account for the revenues and expenses of the City's water, sewer, and natural gas operations. Most people are particularly interested in the

General Fund which is comprised of most of the City's operations such as Police, Fire, Municipal Court, Streets, and Parks. Financial statements, including the adopted FY 2011 budget are presented for every fund. The statements show the fund's financial condition over a number of years. Similar to the checking account statement you receive from your bank, the statement shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund statement shows the actual audited amount from the previous fiscal year, or for this document, the fiscal year 2009 actuals. The ending balance of the actual year becomes the beginning balance of the projected current fiscal year, FY 2010. The projected column reflects estimated amounts compared to the amounts included in the adopted budget for the current year. The projected ending balance of the current fiscal year then becomes the beginning balance for the projected FY 2011 budget year. Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or

more departments which further describe a component of the City's organization. Each department's presentation includes a mission statement, accomplishments for the previous fiscal year, and operational objectives for the upcoming year. Selected service levels for each department are presented graphically. The funding for each department, as well as the unit's staffing are summarized over a number of years.

Tomball Fast Facts as well as the Tomball Journal provide additional information as to the demographic composition of the community, its history, and economic outlook.

Finally, appendices are presented that more fully describe the budget process, the City's major revenue sources, the long-term financial plans for the General, Debt Service, and Enterprise Funds, and a capital project summary. Also included is a glossary of terms.

# Tomball City Council



**Gretchen Fagan**  
**Mayor**

Elected May 2007  
Serving 2nd Term  
gfagan@ci.tomball.tx.us



**David R. Quinn**  
**Mayor Pro-Tem, Council 1**

Elected May 2005  
Serving 2nd Term  
dquinn@ci.tomball.tx.us



**Mark Stoll**  
**Council 2**

Elected June 2009  
Serving 1st Term  
mstoll@ci.tomball.tx.us



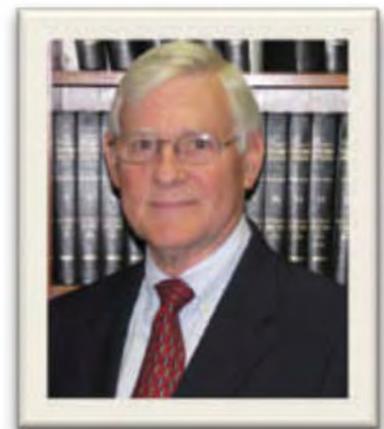
**Rick Brown**  
**Council 3**

Elected May 2010  
Serving 1st Term  
rbrown@ci.tomball.tx.us



**Derek Townsend, Sr.**  
**Council 4**

Elected May 2009  
Serving 1st Term  
dtownsend@ci.tomball.tx.us



**Preston L. Dodson**  
**Council 5**

Elected August 2010  
Serving 1st Term  
pdodson@ci.tomball.tx.us



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Tomball  
Texas**

For the Fiscal Year Beginning

**October 1, 2009**

President

Executive Director

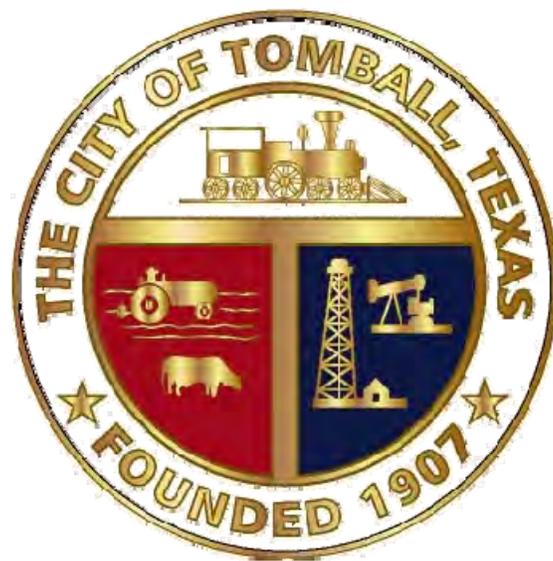
**CITY OF TOMBALL  
CITY MANAGER’S PROPOSED BUDGET  
FISCAL YEAR 2010-2011**

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# City of Tomball

*Gretchen Fagan  
Mayor*

*George Shackelford  
City Manager*

September 30, 2010

Honorable Mayor and  
Members of City Council  
City of Tomball, Texas

Dear Mayor and Council Members,

In accordance with the City's Charter provisions, it is my pleasure to present the City of Tomball's Fiscal Year 2010-2011 (FY2011) Operating Budget and Capital Improvement Program. This document, as delineated on the following pages, was formally adopted by Council at its regularly scheduled meeting of August 2, 2010. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	<u>FY 2009-10</u> <u>ADOPTED BUDGET</u>	<u>FY 2010-11</u> <u>ADOPTED BUDGET</u>
General Fund	\$ 19,843,687	\$ 18,249,279
Enterprise Fund	14,515,059	11,725,579
Internal Service Funds	410,360	300,209
Debt Service Fund	2,062,863	1,785,536
Special Revenue Funds	<u>230,156</u>	<u>912,173</u>
Total Authorized Operations	\$ 37,062,125	\$ 32,972,776

The figures outlined above represent a \$4,089,349 or 11% decrease when compared to last year's budget. This budget is built around the City Council's direction to "hold the line" on the City's spending in light of our current economic climate. The increase in the Special Revenue Funds, as indicated above, is due primarily to the fact that in prior years, a formal budget was not adopted for several of the Special Revenue Funds.

This budget continues to provide a high level of service to the entire Tomball community, and at the same time, is designed to keep ad valorem (property) taxes at the same rate as in prior years. The City of Tomball continues to have one of the lowest property tax rates in the State of Texas.

## SUMMARY OF RESOURCES

The primary financial resources for the City of Tomball are ad-valorem taxes, charges for services, and franchise fees. The underlying basis for estimation of resource collection is historical trend analysis combined with a conservative attitude.

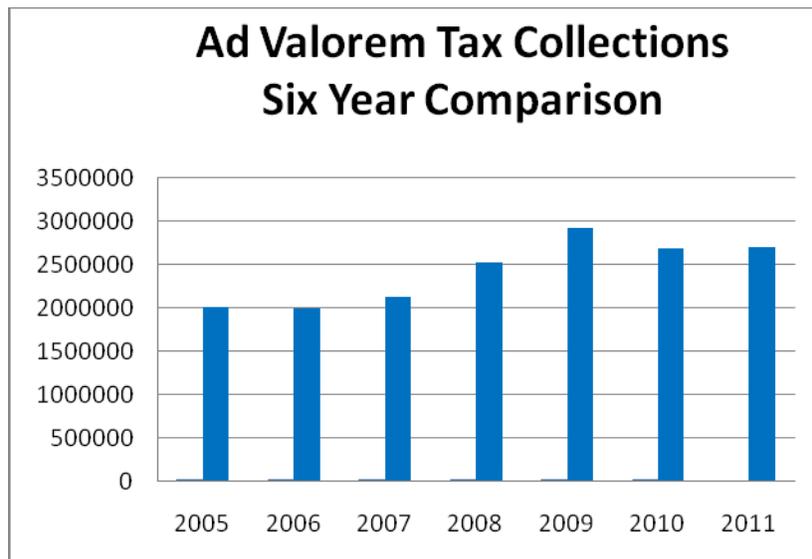
### Resources Derived through Taxation

The resources derived from the taxation of property located within the City are 8%, which is a relatively small portion of the overall resources received during the year. This is primarily due to the very low tax rate. The process the City uses is known as “Ad Valorem Taxation”--which means taxed according to value. Fiscal year 2010-2011 will mark the tenth consecutive year that the City has kept the total tax rate at 30 cents or less. It will be the fourth consecutive year that the total tax rate has remained at \$25.1455 cents.

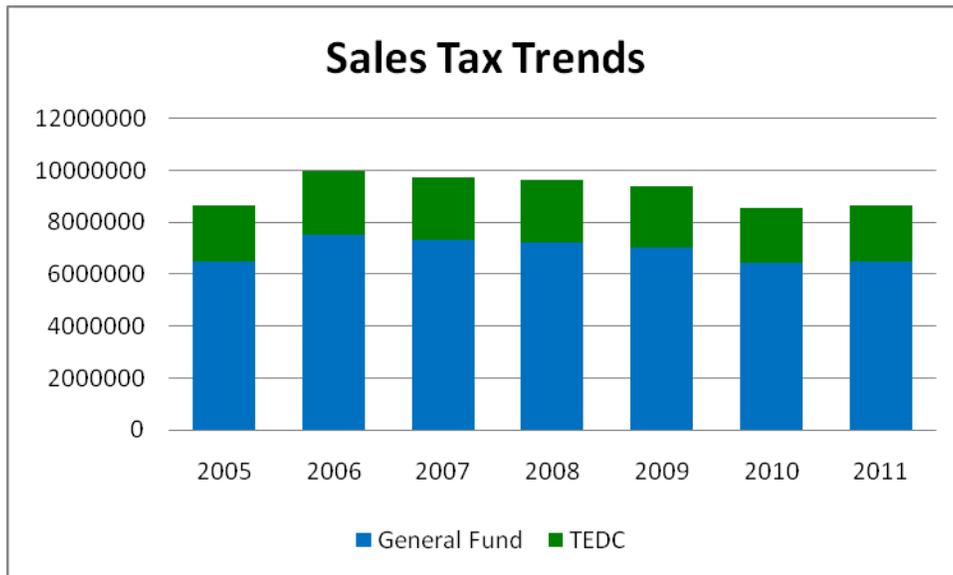
The appraisal of property within the City is the responsibility of the Harris County Appraisal District (HCAD). HCAD is required under the Property Tax Code to appraise all property within the county based on 100% of its market value. The value of real property within HCAD must be reviewed every three years; however, the City may, at its own expense, require annual reviews of appraised values.

As authorized by state law, the City Council has approved certain tax exemptions to its citizens. Citizens over 65 years of age qualify for an exemption of the first \$ 90,000 of assessed value. Additional exemptions are available for the disabled and veterans.

In fiscal year 2010-2011, the City expects to collect \$2.7 million through the ad valorem tax process. The graph below portrays the actual collections for the last four fiscal years, estimated collections for fiscal year 2009-2010, and projected collections for 2010-2011.



Sales taxes are generated when goods are sold in the City. The State of Texas is the collecting agency for these taxes and submits to the City the portion the City is due. The current sales tax rate in our jurisdiction is 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½ % for the Tomball Economic Development Corporation, and ½ % for property tax reduction. The City estimates the amount it expects to receive from sales taxes based on historical trends. While Texas is faring better than the nation, the effects on the local economy are unclear at this time. This revenue source is projected to remain at last year's levels due to the uncertainty of the current economic conditions. This budget estimates the collection of \$6.5 million for the City's General Fund and \$2.2 million for the Tomball Economic Development Corporation from this revenue source.



**Revenues Derived Through Charges for Services & Franchise Fees**

The City provides many services to its Citizens. Some are required for the basic health and well being of the individual (water, sewer, gas, and sanitation) while others improve the quality of life. The total projection for Charges for Services revenues in Fiscal year 2010-2011 is \$10.8 million. Listed below are major sources of revenues received from services rendered.

<u>Service Rendered</u>	<u>Projected 2010-11 Resources</u>
Water Production and Distribution	\$ 4,149,510
Wastewater Collection & Treatment	2,354,360
Gas Sales	4,183,295
Solid Waste Collection	1,750,000

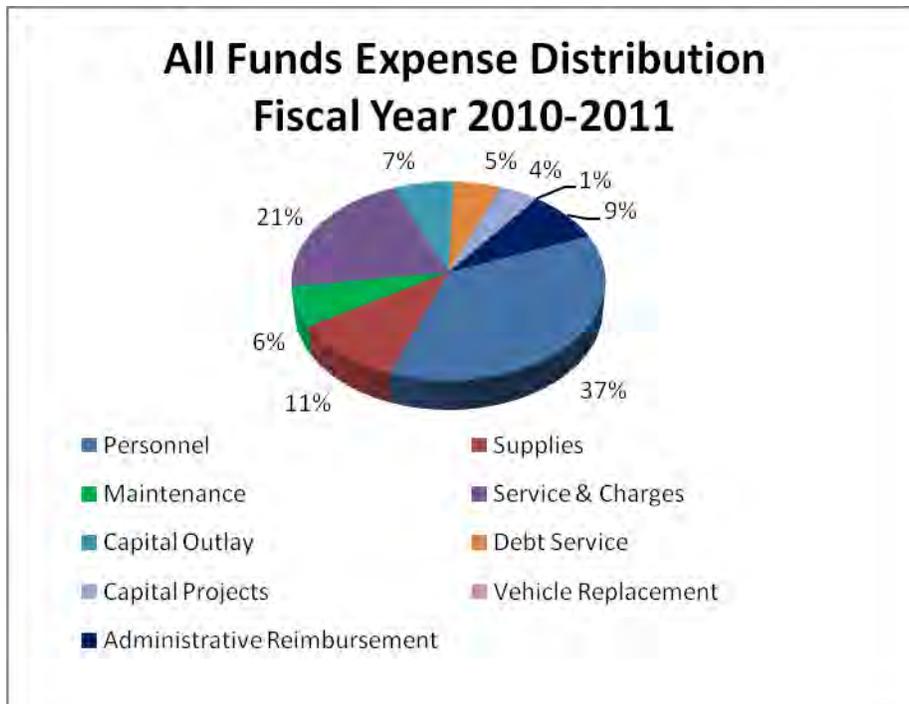
The final, major resource is the levying of Franchise Fees to Utilities operating in the City of Tomball. State Law governs the amount of the levy. The City expects to receive \$1.23 million from this revenue source in fiscal year 2010-2011. Fees are collected on the electric and cable franchises that operate in the city limits.

### Other Resources

Another critical resource for the City of Tomball is the earnings on investments. The City expects to earn an estimated, \$490,755 during fiscal year 2010-2011. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions. The planned draw down of fund balances for capital improvements is also projected to impact the interest earnings.

### SUMMARY OF EXPENDITURES

The expenditures of the City of Tomball are grouped into five broad categories: personnel and personnel related benefits, cost of capital outlay, costs needed to service and extinguish debt, supplies, all other costs (utilities, insurance, maintenance, etc.). After removing all intergovernmental revenues and expenses, the chart shown below depicts the expenditures for the City of Tomball.



As with most entities, the cost of providing manpower is the largest expense incurred. Regular salaries and overtime account for \$ 8.0 million of the total budget. This amount, coupled with the associated benefits (Social Security, Retirement, and Medical Insurance) account for approximately 37% of the City's resources.

The Debt Service category is the total dollars expended to pay interest and principal on the existing debt, which represents 5% of the budget at \$1.7 million.

The Capital Outlay category includes major capital improvements projects totaling \$3.05 million. There is a listing of these projects included in the budget.

The supplies category includes office, chemicals, gas purchases, and other supplies. This category accounts for \$3.06 million of the total budget.

The Services and Charges and Other categories include items such as utilities, training, education, and maintenance. This category accounts for \$5.8 million

### **Personnel Changes**

In planning for staff levels for 2010-2011, a total of five full-time equivalent positions were added.

These new positions are summarized in the budget on the "Staffing" summary page.

### **General Fund Revenues**

Property Tax Revenues for 2010-2011 will be less than last year due to a 6.4% reduction in appraised values within the City of Tomball.

Sales Taxes, as mentioned earlier are being projected relatively the same as 2009-2010 due to the uncertainty of the economic climate.

Franchise Taxes are projected to remain relatively the same as last year. This revenue category, much like sales taxes, correlate with the rise and fall of the economy, growth within the City, and various other factors.

Licenses and Permits are projected to be down from the 2009-2010 budget due to the slow-down of development within the City. Several new projects are still underway, but no significant increase in the rate of new development is expected.

Fines and Forfeits are projected to remain in line with the 2009-2010 estimates.

Investment Earnings are expected to continue to decline in fiscal year 2010-2011. As the interest rates have decreased, the City has had to replace maturing investments that had higher yields with lower yielding investments, thus seeing a major decline in interest earnings.

## **BUDGET OVERVIEW**

The ending fund balance in the General Fund for 2009-2010 is projected to be \$7,600,600. This is \$195,556 more than budgeted. Revenues for the current fiscal year (FY2010), budgeted at \$14,994,145 are expected to come in approximately \$14,456,974 or 3.58% less than budget. This is primarily due to service fees and franchise taxes coming in below budget. Other revenue categories that came in slightly ahead of budget minimized the impact of these budgetary shortfalls. A very conservative estimate of revenues for FY2011 indicates \$14,885,783 which is 0.7% less than revenues budgeted for FY2010.

Operating expenditures for FY2010 are projected to come in approximately \$735,024 less than budget. This is primarily due to some position vacancies, the cost of fuel dropping below that used in preparing the budget, and departments consciously working to hold costs down in the current economic climate. There are a number of capital projects funded from cash reserves that are continuing in the upcoming fiscal year.

Projected ending fund balance for fiscal year ending 2011 will be \$5,577,221, which is a 39.04% ratio to operating expenditures. This provides reserves in excess of the City's policy requirement of 25% of operating expenditures of approximately \$3,571,479 million. Proposed expenditures are \$14,285,695, which is \$356,393 more or 2.55% more than last year. Preliminary assessed values provided from the Harris County Tax Appraisal District (HCAD) have indicated that the City of Tomball assessed values for FY2011 have dropped 6.40%. The actual tax rate cannot be adopted until the city receives the calculated effective tax rate from HCAD; however, the same rate of \$.251455 per \$100 of assessed value is recommended for the proposed budget. With the slight decrease of property values, property tax revenues are approximately \$209,996 less than those budgeted in FY2010.

## **PERSONNEL**

In an attempt to maintain a competitive salary and benefits for employees, a 3% percent salary adjustment is proposed in this fiscal year budget which total cost is an estimated \$274,377. We were able to work with our health insurance provider to reduce the health coverage cost increase to 16% without decreasing coverage or passing on the cost increase to our employees. The only modifications to the plans are modest changes in deductible levels. These small plan adjustments will affect a very small number of employees and dependents and the cost savings is \$104,234 for FY2011.

The Texas Municipal Retirement System has provided to the city the annual actuary schedule which indicates a 6.4% increase in the City's contribution is necessary for the upcoming fiscal year.

Additional positions funded in this budget include a full-time Municipal Court employee, two additional firefighters, a Garage mechanic, a Marketing Director, a part-time Municipal Court Clerk, and a part-time Traffic Safety Officer. Additional costs for these new employees are appropriated in the General and Special Funds and are estimated at \$322,666.62, including salary and benefits.

## **SUPPLEMENTAL ITEMS & CAPITAL IMPROVEMENTS**

During the budget workshops, a variety of supplemental dollars were identified as priorities by the City Council and incorporated into the budget document. The General Fund proposed budget for 2010-2011 includes cash funding of \$680,000 in capital improvement projects for a Master Drainage Plan and downtown parking improvements. Both of these projects were identified as a number one priority in the Capital Improvement Plan. In the Enterprise Fund section, the Council also identified a capital item to fund the Tomball Hills lift station in the amount of \$ 300,000.

## **ENTERPRISE FUND OVERVIEW**

The 2010-2011 ending fund balance in the Enterprise Fund is projected to be \$ 10,251,435 which is 96% of total operating expenses.

Revenues for 2010-2011 are projected to be \$11,740,410. Water sales this past year have been consistent with prior years. Operating expenses for 2010-2011, including debt and capital, are projected to be \$10,719,579.

The Enterprise Fund maintains a very strong ending fund balance which provides 527% coverage on our revenue bond debt and 194.1% coverage on total system supported debt. These numbers help the City maintain its strong bond rating of AA- from Standard & Poor.

The water, sewer, and gas rate structures will remain the same for residential and commercial customers for 2010-2011.

## **DEBT SERVICE FUND OVERVIEW**

The ending fund balance in the Debt Service Fund is estimated to be \$906,180, which is more than budget due to a lease payment projected to be paid in the current year that was paid in the prior year funds. The ending fund balance for FY 2011 is an estimated \$681,067 and represents a reserve level of 38% of proposed debt service expenditures. The City's policy for debt service reserves targets a reserve level of 25% of the next year's debt service requirement. Our high reserve levels give us some flexibility

to issue debt to facilitate projects proposed in the Capital Improvement Plan, allocate more property tax revenue to the General Fund, and minimize an increase in the overall tax rate.

Each fund has a different level of debt coverage. The debt coverage ratio required by the revenue bond covenants is 125%. It is a goal of Enterprise Fund to provide this level of coverage to demonstrate the strength of the system and increase the City's bond rating on Enterprise debt. Standard & Poor has recently reconfirmed the City's bond rating.

### **HOTEL OCCUPANCY TAXES**

During the budget workshops with City Council, there was considerable discussion for the need for additional advertising and marketing of Tomball activities. With this in mind, proposed in the FY2011 is the establishment of a Visitor and Convention Bureau to help promote tourism in Tomball. \$150,000 is budgeted for agencies that have not yet requested grant funding from hotel/motel tax fund as of the preparation of the budget. With the proposed expenditures increased in the budget, a strong fund balance of \$295,794 is still being maintained.

### **TARGETED OPERATING BALANCES**

The City strives to maintain reserve balances that comply with the City of Tomball Charter requirement that states:

"The total monies in all reserves (designated, undesignated, and debt) shall not exceed the budgeted City expenditures for the fiscal year. Likewise, the total monies included in all reserves shall not be less than one quarter of the budgeted City expenditures for a fiscal year."

The projected reserves at the end of the 2010-11 budget year are well above this charter requirement.

### **REPORTING LEVELS**

The following represents the reporting structure used in this document:

Fund  
Department  
Division  
Line Item Detail

An organizational chart of the City is provided near the front of the budget document.

## **LONG RANGE STRATEGIC PLANS**

The City has a formal Comprehensive Plan as well as a formal Strategic Plan. Both have been adopted by the City Council and serve to help the City identify, prepare, and meet its needs in future years.

## **DEBT MANAGEMENT**

The City services debt both in the General Fund and the Enterprise Fund. At this time, there is no authority for General Obligation Debt and all current outstanding amounts are from the issuance of Certificates of Obligation.

## **CASH MANAGEMENT**

The City continually revises and improves its cash management practices. The Investment Officer is responsible for managing the City's cash position and for the prudent investing of the City's idle funds. Staff continuously performs analyses of operational cash flows. The City's philosophy is to match our investments with cash flows and rate yields. The City's Investment Policy is reviewed and approved by the City Council annually. The objectives of the Investment Policy are safety, liquidity, yield, and minimal risk of loss.

## **RISK MANAGEMENT**

Liability insurance premiums have remained stable over the past few years. The 2010-11 premiums are projected to be in line with the previous year. We will not see any substantial change in Worker's compensation premiums this year.

## **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its annual budget for the fiscal year beginning October 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## **ACKNOWLEDGEMENT**

The preparation of the budget on a timely basis could not have been accomplished without the efforts and dedication of staff of the Finance Department. We would also like to express our appreciation to our staff and other personnel from various departments who assisted in its preparation.

In conclusion, this budget represents the latest of several expenditure strategies reflecting sound, prudent, financial management policies and practices and the City Council is to be congratulated for providing strong fiscal leadership in the preparation and adoption of the budget.

Respectfully submitted,

George T. Shackelford  
City Manager

Glenn Windsor, CPA  
Finance Director

## City of Tomball Strategic Plan 2010-2015

During fiscal year 2009-10, Council developed a strategic plan which presented their collective vision for the City of Tomball through 2015. Council's plans can be equated to building plans for a house. Accordingly, city staff is charged with building a budget around the foundation that Council provides. By working together, following the plans, and using our resources wisely, Tomball will become a beautiful edifice.

### Clear Vision for Tomball

The City Council envisions major players coming together to create the future of Tomball which includes a sense of community and a home of which the citizens are proud. The city should offer a positive business environment and a home town feel through excellent education, healthcare, churches, public safety services, utilities, internet services, public facilities, pedestrian friendly areas and good mobility. In order to make that vision a reality, Council established the following targets...

- **Identity-Branding:** Become a destination city with many activities to draw people here
  - Festivals: Downtown movie night, arts, and music concerts
  - Communicate "brand" to citizens
- **Economic Development:** Become regional hub for retail, medical, financial, and high-tech businesses
- **Infrastructure:** Improve downtown parking and drainage
- **Council-Staff-Public Relations:** Improve customer service

### Fiscal Year 2010-11 Goals

- Expand and Improve the City's quality infrastructure, facilities and public services to meet current and future needs.
- Improvement multimodal accessibility to the City and within Tomball
- Create a highly efficient, service-oriented culture within the City of Tomball
- Diversity and expand the City's revenue stream and increase efficiency of City operations to ensure financial sustainability.
- Implement economic development strategies to increase revenues to the City, diversify the tax base, create quality employment and housing opportunities, grow local businesses and maximize the community's economic assets.

# City of Tomball Goal Matrix

The City's goals listed in the Strategic plan on the previous page are presented here in a matrix format. When the mission of a department corresponds with a City goal, it is highlighted in blue on the matrix.

	1) Infrastructure	2) Council-Staff-Public Relations	3) Identity - Branding	4) Economic Development	
					Mayor and Council
					City Manager's Office
					Permits and Inspections
					City Secretary
					Human Resources
					Finance
					Police
					Municipal Court
					Community Center
					Fire
					Public Works Administration
					Parks
					Streets
					Engineering and Planning
					Utilities
					Utility Billing

## Comparative Tax Levies

For an average Tomball Single-Family Residence

	2010	2011
<b>Harris County</b>		
Market Value	\$ 138,000	\$ 154,526
Homestead Exemptions	20%	20%
Taxable Value	\$ 110,400	\$ 123,621
Tax Rate/ \$100	0.39224	0.74613
Tax Levy	\$ 433.03	\$ 922.37
<b>Tomball ISD</b>		
Market Value	\$ 138,000	\$ 154,526
Homestead Exemptions	(15,000)	(15,000)
Taxable Value	\$ 123,000	\$ 139,526
Tax Rate/ \$100	1.36	1.36
Tax Levy	\$ 1,672.80	\$ 1,897.55
<b>City of Tomball</b>		
Market Value	\$ 138,000	\$ 154,526
Homestead Exemptions	0	0
Taxable Value	\$ 138,000	\$ 154,526
Tax Rate/ \$100	0.251455	0.25146
Tax Levy	\$ 347.01	\$ 388.57
<b>TOTAL TAX LEVY</b>	<b>\$ 2452.84</b>	<b>\$ 3208.50</b>

Levy does not include calculation of taxes for Harris County Flood Control District and other overlapping special taxing jurisdictions

## PROPERTY TAX CALCULATION AND DISTRIBUTION

### 2010 Certified Tax Roll & Levy

Assessed Valuation (100%)	\$	1,123,015,744
Rate Per \$100	\$	0.251455
Total Tax Levy	\$	2,823,879
Percent of Current Tax Collection		98%
Estimated Current Tax Collections	\$	2,767,401

### Summary of Tax Collections

Current Tax	\$	2,767,401
Delinquent Tax		56,000
Penalty and Interest		36,000
Total 2009-2010 Tax Collections	\$	2,859,401

### Proposed Distribution:

	Tax Rate*	% of Total	Amount
<b>General Fund:</b>			
Current Tax			\$ 1,226,624
Delinquent Tax			23,000
Penalty and Interest			17,000
Total General Fund	\$ 0.111455	44.32%	\$ 1,266,624
<b>Debt Service Fund:</b>			
Current Tax			\$ 1,540,778
Delinquent Tax			33,000
Penalty and Interest			19,000
Total Debt Service Fund	\$ 0.140000	55.68%	\$ 1,592,778
<b>TOTAL DISTRIBUTION</b>	<b>\$ 0.251455</b>	<b>100.00%</b>	<b>\$ 2,859,402</b>

\* Tax rate is expressed as cents per \$100 of valuation.

## MUNICIPAL TAX RATE COMPARISON

	FY 2010-11 Proposed Tax Rate*
Jersey Village	0.742525
Missouri City	0.528400
Spring Valley	0.539760
Rosenberg	0.506600
Magnolia	0.491400
Conroe	0.420000
Dickinson	0.408600
Huntsville	0.400700
Shenandoah	0.328200
<b>Tomball</b>	<b>0.251455</b>
Webster	0.232520
Humble	0.200000

\* Tax rate is expressed as cents per \$100 of valuation.

# Staffing

	2008	2009	2010	2011	Difference* 2011-2010
<b>General Fund</b>					
City Hall Administration	10.00				-
City Manager's Office	-	3.50	3.00	3.00	-
City Secretary's Office	-	4.50	4.50	4.50	-
Human Resources	-	2.00	2.00	2.00	-
Finance	-	5.00	5.00	5.00	-
Information Systems	-	-	-	-	-
Legal	-	-	-	-	-
Non Departmental	-	-	-	-	-
Building Permits and Inspections	6.00	5.00	5.00	5.00	-
Police	55.00	55.00	55.00	55.00	-
Fire Department	14.00	12.00	12.00	14.00	2.00
Fire Marshal's Office	-	2.00	2.00	2.00	-
Emergency Management	-	-	-	-	-
Municipal Court	5.00	5.00	5.00	5.50	0.50
Public Works Administration	9.00	1.00	1.00	1.00	-
Engineering and Planning	-	7.00	7.00	7.00	-
Facilities Maintenance	-	1.00	1.00	1.00	-
Garage	1.00	1.00	1.00	2.00	1.00
Streets	7.20	8.20	8.20	8.20	-
Parks	5.20	5.20	5.20	5.20	-
Community Center	3.00	3.00	3.00	3.00	-
<b>Total General Fund</b>	<b>115.40</b>	<b>120.40</b>	<b>119.90</b>	<b>123.40</b>	<b>3.50</b>
<b>Enterprise Fund</b>					
Utilities Administration	12.00	3.00	3.00	3.00	-
Utility Billing	-	7.00	6.00	6.00	-
Water	8.20	6.20	7.20	7.20	-
Wastewater	10.20	10.20	10.20	10.20	-
Gas	7.20	6.20	6.20	6.20	-
<b>Total Enterprise Fund</b>	<b>37.60</b>	<b>32.60</b>	<b>32.60</b>	<b>32.60</b>	<b>-</b>
<b>Special Revenue Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>2.00</b>	<b>1.50</b>
<b>Total All Funds</b>	<b>153.00</b>	<b>153.00</b>	<b>153.00</b>	<b>158.00</b>	<b>5.00</b>

\*Major differences shown in 2009 are due to the fact that independent functions previously lumped into broader departments were broken out and separated into individual departments starting in FY2009.

## For the 2010-2011 Budget-

Court- Moved 1/2 of WO to Special Rev. Funds

    Changed Judge to PT position

    Added PT clerk

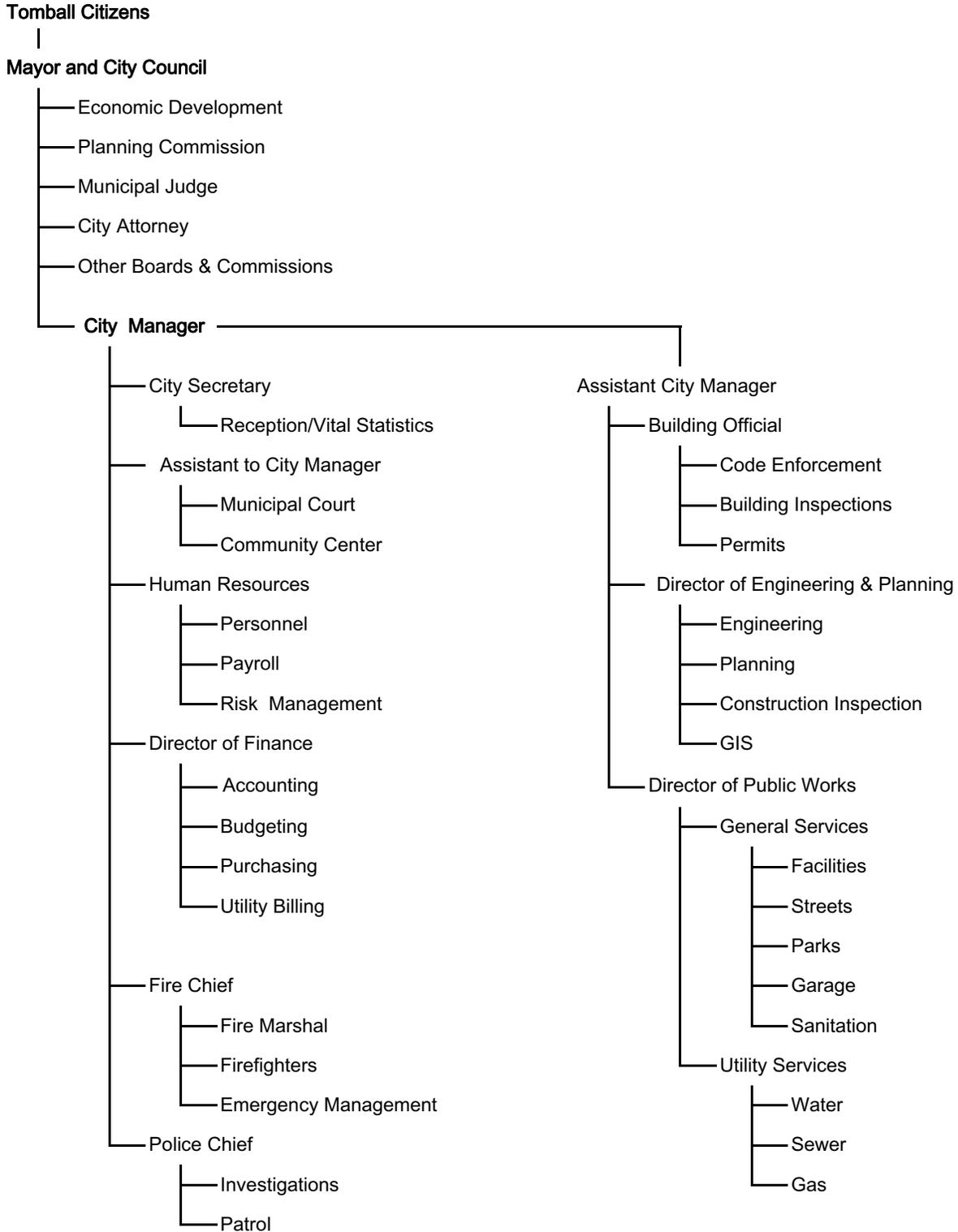
    Added FT Warrant Officer/Bailiff

Fire- Added 2 FT firefighters

Garage- Added Lead Mechanic

Red Light- Added PT Traffic Officer; Added PT Hearing Officer

# Staff Organizational Chart

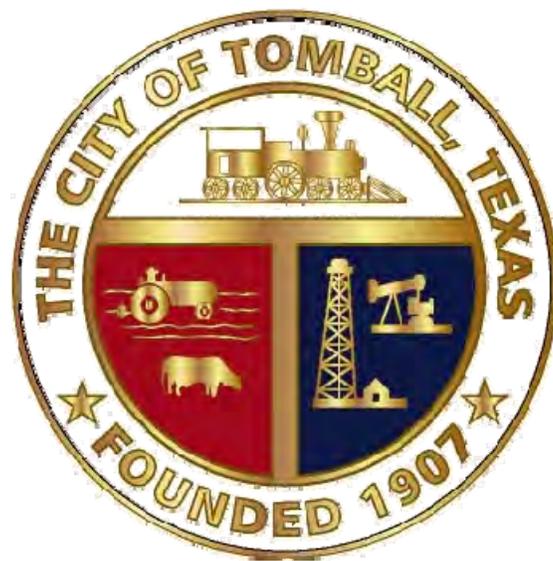


# Fund Summaries

Consolidated Statement of Anticipated Receipts and Revenues and Expenditures  
and Changes in Fund Balance- All Funds  
City Manager 2010-2011 Adopted Budget

	Governmental			Proprietary	Internal Service		Consolidated
	General Fund	Special Revenue Funds	Debt Service	Enterprise Fund	Capital Replacement Fund	Health Insurance Trust Fund	All Funds
<b>Revenues:</b>							
Property taxes	\$ 1,228,925		\$ 1,545,423				\$ 2,774,348
Sales taxes	6,500,000	250,000					6,750,000
Franchise taxes	1,230,000						1,230,000
Permits and licenses	243,100						243,100
Fines and warrants	885,000	492,000					1,377,000
Service fees	1,750,000			10,779,835			12,529,835
Transfers In	2,393,458				43,827	1,846,468	4,283,753
Contributions/Grants	70,000	-					70,000
Other	350,000	9,000		845,300			1,204,300
Interest	235,300	3,780	15,000	115,275	6,700	175	376,230
<b>Total Revenues</b>	<b>\$ 14,885,783</b>	<b>\$ 754,780</b>	<b>\$ 1,560,423</b>	<b>\$ 11,740,410</b>	<b>\$ 50,527</b>	<b>\$ 1,846,643</b>	<b>\$ 30,838,566</b>
<b>Expenditures:</b>							
General Government	2,921,813	37,173	-	-	-	1,846,468	4,805,454
Public Safety	6,269,178	563,444	-	-	-	-	6,832,622
Public Works	3,878,621		-	-	-	-	3,878,621
Engineering and Planning	958,858		-	-	-	-	958,858
Parks and Recreation	460,728	7,500	-	-	-	-	468,228
Tourism & Arts	-	356,000	-	-	-	-	356,000
Utilities	-	-	-	6,614,758	-	-	6,614,758
Capital Projects/Outlay	1,913,612	-	-	1,246,827	300,209	-	3,460,648
Debt Service	-	-	1,785,536	1,470,535	-	-	3,256,071
<b>Total Expenditures</b>	<b>\$ 16,402,810</b>	<b>\$ 964,117</b>	<b>\$ 1,785,536</b>	<b>\$ 9,332,120</b>	<b>\$ 300,209</b>	<b>\$ 1,846,468</b>	<b>\$ 30,631,260</b>
<b>Other Sources (Uses):</b>							
Transfers	(1,846,468)	-	-	(2,393,458)	-	-	(4,239,926)
Debt Proceeds	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (1,846,468)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,393,458)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,239,926)</b>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	<b>\$ (3,363,495)</b>	<b>\$ (209,337)</b>	<b>\$ (225,113)</b>	<b>\$ 14,832</b>	<b>\$ (249,682)</b>	<b>\$ 175</b>	<b>\$ (4,032,620)</b>
<b>Beginning Fund Balance</b>	<b>\$ 8,940,716</b>	<b>\$ 1,462,383</b>	<b>\$ 906,180</b>	<b>\$ 10,236,604</b>	<b>\$ 1,341,452</b>	<b>\$ 368</b>	<b>\$ 22,887,703</b>
<b>Ending Fund Balance</b>	<b>\$ 5,577,221</b>	<b>\$ 1,253,046</b>	<b>\$ 681,067</b>	<b>\$ 10,251,436</b>	<b>\$ 1,091,770</b>	<b>\$ 543</b>	<b>\$ 18,855,083</b>
Proposed Reserve Level	38%	130%	38%	127%	0%	0%	69%





# General Fund

## Fund Description

The fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

## Fund Narrative

During the budget process, it is the General Fund that receives the most attention from City staff, the council, and the public. The attention is well deserved because it is this fund that reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

## Concluding Fiscal Year Financial Performance

Ending Fund Balance in the General Fund for FY2010 is projected to be \$7,600,600. This is \$195,556 or 3% more than budgeted. Revenues for the current fiscal year, budgeted at \$14,994,145, are expected to come in approximately 4% or \$537,171 less than budget. This is primarily due to service fees and interest earnings coming in below budget due to our current national economic condition. Sales tax revenues are projected to be slightly ahead of budget due to conservative forecasting during the FY2010 budget process. Revenues in the "Contributions" category are primarily those received as grants from state and federal agencies. In 2009 the City was eagerly anticipating the development of 2 new master planned communities that would bring additional commercial development as well as approximately 400 new homes to Tomball. With the housing and mortgage crisis, one development is still on hold while the other is in the early stages of development. Interest earnings are also projected to fall short of budget by \$175,000. With the Federal Reserve continuing to lower rates to record levels, earnings stagnated. Funds were invested in higher yielding callable securities, but with the low rates, those securities were indeed called and the funds were then reinvested at the then lower rates. Offsetting the revenue shortfalls were favorable variances in sales taxes (approximately \$226,000), fines and warrants (\$113,600), and contributions (\$52,325). The increase in fines and warrants is primarily due to an efficiency review of the Municipal Court. New procedures implemented have reduced the backlog of case files and have resulted in new citations being entered into the system more quickly. The shorter the lapse of time between the citation being issued and that citation then entering the system to be processed, the more likely the citation will be paid rather than go into warrant status. Service fees were over budget due to the impact of increases in rates (pass through of charges paid to solid waste provider) being greater than projected.

Operating expenditures for FY2010 are projected to come in approximately \$735,024 less than budget. This is primarily due to various position vacancies throughout the year.

Projected ending Fund Balance of \$7,600,600 represents approximately 58% of operating expenditures. The City's Financial Management policy states that reserves should be between 15% and 20% with a target of 18%<sup>1</sup>. With reserve levels being above those required by the policy, a planned reduction of reserves over the next few years will be targeted<sup>2</sup>. The reduction in reserves will be only for one time costs; primarily cash funding of capital projects to reduce the amount of debt issued by the City to facilitate the projects included in the Capital Improvement Plan.

## **2010 / 2011 Budget**

### **Revenues**

Base budget revenues for FY 2011 are \$14,885,783. This amount is \$108,362 or 0.7% less than revenues budgeted for FY 2010. This decrease is primarily due to the nearly \$486,000 decrease in the service fees. Franchise fee revenue is projected to be approximately \$25,000 less than what was budgeted for FY 2010 due to projected decrease in fees charged. Fines and warrant revenues are shown to increase by \$153,800 due to greater efficiencies in Municipal Court as discussed above and Service fees, specifically those for solid waste pick up, are budgeted to decrease by \$486,000 compared to the FY 2010 budget. Contributions increased by \$38,000 compared to the FY 2010 budget. Offsetting these revenues; however, are decreases in property tax revenues (\$210,000)<sup>3</sup> due to a reallocation of the tax rate between the General and Debt Service funds, building permit revenues (\$11,550).

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<sup>1</sup> See Appendix B for the complete set of Financial Management Policies.

<sup>2</sup> See Appendix E for the General Fund Long Range Financial Forecast and assumptions used.

<sup>3</sup> See Appendix D for the discussion of Major Revenue Sources and a more detailed discussion of Property Taxes, Sales Tax, and Solid Waste Fees.

## **Expenditures**

The base budget for operating expenditures for FY 2011 is \$189,477 or 1% lower than the adopted budget for FY2010. Included in the budget are 3% salary adjustments or merit increases based on performance evaluations. Changes were made in the health insurance plan to reduce the amount of coverage.

Total budgeted operating expenditures in the General Fund include an increase in non-recurring expenses of \$364,497 relating to approved Supplemental Programs. Staffing for FY 2011 in the General Fund will remain static. Staffing charts shown on each departmental budget page reflect the current positions budgeted. Proposed cash funding of Capital Improvement Plan projects in the General Fund for FY 2011 total \$777,000.

A budgeted decrease in General Fund reserves of \$2,023,380 results in a budgeted ending fund balance for FY2011 of \$5,577,221. This represents 40% of operating expenditures. The City's target set forth by the Financial Policies adopted by City Council is 18%<sup>1</sup>.

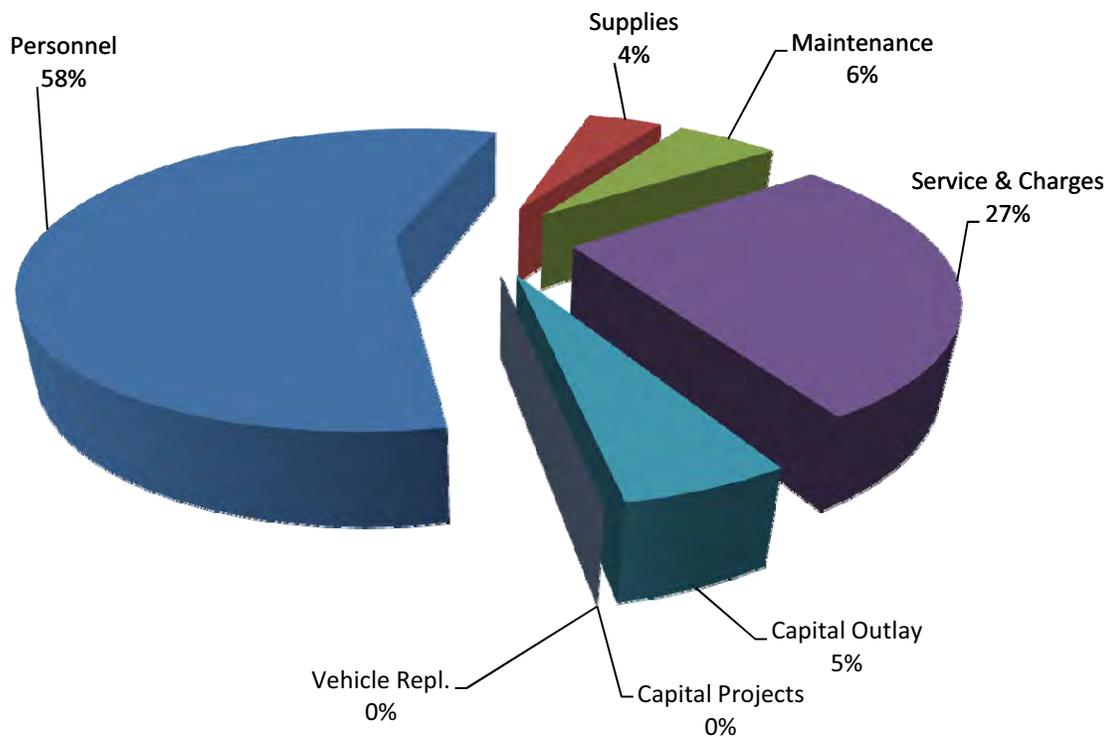
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<sup>1</sup> See Appendix B for a complete set of Financial Management Policies.

## GENERAL FUND EXPENDITURES

	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Budget
Personnel	\$ 5,995,166.93	\$ 7,890,772.00	\$ 7,781,519.00	\$ 8,503,861.94
Supplies	\$ 567,779.18	\$ 665,427.00	\$ 652,605.09	\$ 653,192.00
Maintenance	\$ 505,506.56	\$ 568,023.00	\$ 476,021.50	\$ 883,118.00
Service & Charges	\$ 2,650,651.27	\$ 4,804,780.00	\$ 4,045,605.40	\$ 3,989,141.00
Capital Outlay	\$ 5,563,833.20	\$ 3,792,560.00	\$ 3,794,857.00	\$ 777,000.00
Capital Projects		\$ -	\$ -	\$ -
Vehicle Repl.	\$ 716,662.00	\$ 489,033.00	\$ 489,033.00	\$ -
<b>TOTAL</b>	<b>\$ 15,999,599.14</b>	<b>\$ 18,210,595.00</b>	<b>\$ 17,239,640.99</b>	<b>\$ 14,806,312.94</b>

## GENERAL FUND EXPENDITURES



**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**2010-2011 Adopted Budget Worksheet**

	FY2009 Actuals	Current Budget	FY2010 Projections	FY2011 Base Budget	Amendment #1	FY2011 Total Adopted Budget
<b>Revenues:</b>						
Property taxes	\$ 1,531,722	\$ 1,439,221	\$ 1,405,544	\$ 1,228,925		\$ 1,228,925
Sales taxes	7,148,380	6,200,000	6,426,861	6,500,000		6,500,000
Franchise taxes	1,289,712	1,254,540	1,127,830	1,230,000		1,230,000
Permits and licenses	264,001	254,650	256,350	243,100		243,100
Fines and warrants	784,232	731,200	844,800	885,000		885,000
Service fees	2,257,973	2,236,000	1,651,530	1,750,000		1,750,000
Transfers In	1,749,561	2,260,134	2,260,134	2,393,458		2,393,458
Contributions	68,333	32,000	84,325	70,000		70,000
Interest	291,927	350,000	175,000	350,000		350,000
Other	354,056	236,400	224,600	235,300		235,300
<b>Total Revenues</b>	<b>\$ 15,739,898</b>	<b>\$ 14,994,145</b>	<b>\$ 14,456,974</b>	<b>\$ 14,885,783</b>		<b>\$ 14,885,783</b>
<b>Expenditures:</b>						
City Manager's Office	\$ 411,591	\$ 414,103	\$ 501,751	\$ 410,287		\$ 411,055
Mayor and Council	63,086	79,968	77,437	73,156		73,156
City Secretary	277,049	318,155	308,664	320,682		320,682
Human Resources	227,685	408,833	411,280	531,421		556,421
Finance	484,077	461,449	447,951	493,342		493,342
Information Systems	266,136	249,929	249,929	279,809		300,122
Legal	97,924	153,425	217,425	153,425		153,425
Non-Departmental	261,955	260,522	238,527	256,382		256,382
Building Permits and Inspections	347,211	352,300	334,378	357,228		357,228
Police	4,455,621	4,334,261	4,223,872	4,395,565		4,430,565
Fire	964,903	1,005,043	1,000,500	1,163,491		1,176,284
Fire Marshal	151,669	174,373	171,223	177,350		177,350
Emergency Services	12,004	14,520	14,527	14,520		14,520
Municipal Court	370,252	347,449	345,153	470,460		470,460
Public Works Administration	49,235	47,242	47,050	48,254		48,254
Engineering and Planning	745,279	925,932	902,633	672,358		958,858
Facilities Maintenance	496,782	489,478	540,494	568,809		762,809
Garage	80,617	68,366	69,595	127,824		127,824
Streets	815,596	882,542	714,893	719,734		894,734
Sanitation	2,096,660	2,485,055	1,943,373	2,045,000		2,045,000
Parks	412,691	320,261	310,955	320,639		320,639
Community Center	126,318	136,096	122,668	140,089		140,089
<b>Total Expenditures</b>	<b>\$ 13,214,340</b>	<b>\$ 13,929,302</b>	<b>\$ 13,194,278</b>	<b>\$ 13,739,825</b>		<b>\$ 14,489,199</b>
<b>Net Income from Operations</b>	<b>\$ 2,525,557</b>	<b>\$ 1,064,843</b>	<b>\$ 1,262,696</b>	<b>\$ 1,145,958</b>		<b>\$ 396,584</b>
<b>Other Sources/(Uses):</b>						
Vehicle Replacement	\$ (716,662)	\$ (489,033)	\$ (489,033)	\$ -		\$ -
Capital Projects/Outlay	(5,605,624)	(3,792,560)	(3,794,857)	-		(1,913,612)
Transfers Out	(625,191)	(1,632,788)	(1,632,788)	(1,846,468)		(1,846,468)
<b>Total Other Sources/(Uses)</b>	<b>\$ (6,947,477)</b>	<b>\$ (5,914,381)</b>	<b>\$ (5,916,678)</b>	<b>\$ (1,846,468)</b>		<b>\$ (3,760,080)</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ (4,421,920)</b>	<b>\$ (4,849,538)</b>	<b>\$ (4,653,982)</b>	<b>\$ (700,510)</b>		<b>\$ (3,363,496)</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,676,502</b>	<b>\$ 12,254,582</b>	<b>\$ 12,254,582</b>	<b>\$ 7,600,600</b>	<b>\$ 1,340,116</b>	<b>\$ 8,940,716</b>
<b>Ending Fund Balance</b>	<b>\$ 12,254,582</b>	<b>\$ 7,405,044</b>	<b>\$ 7,600,600</b>	<b>\$ 6,900,091</b>		<b>\$ 5,577,221</b>
25% of Operating Expenses - Target	93%	53%	58%	50%		39%

**2010 PROPOSED BUDGET ADJUSTMENTS:**

No transfers to Vehicle Replacement for One Year		\$ 513,765
Adjust salary projections for FY 2010	134,731	
Adjustment to Retirement Payout in HR Budget (Lisa)	83,679	
Adjustment for certification pay	12,598	
Longevity Adjustment (Lisa)		(91,273)
Medical Insurance Change	38,373	104,234
		-
<b>Projected Fund Balance</b>		<b>\$ 7,869,982</b>
25% of Operating Expenses - Target	60%	54%

**CITY OF TOMBALL  
GENERAL FUND  
2010-2011 Adopted Budget Revenues**

ACCOUNT NAME	FY2009	Current	FY2010	FY2011	FY2011
	Actual	Budget	Projections	Base Budget	Total Adopted Budget
Current Taxes	\$ 1,476,722.56	\$ 1,398,921.00	\$ 1,370,544.00	\$ 1,188,924.96	\$ 1,188,924.96
Delinquent Taxes	36,477.72	23,000.00	20,000.00	23,000.00	23,000.00
Penalty, Interest, Attorney Fees	18,522.03	17,000.00	15,000.00	17,000.00	17,000.00
Tax Certificates	-	300.00	-	-	0.00
Tax Court Costs	-	-	-	-	0.00
<b>TOTAL PROPERTY TAXES</b>	<b>\$ 1,531,722.31</b>	<b>\$ 1,439,221.00</b>	<b>\$ 1,405,544.00</b>	<b>\$ 1,228,924.96</b>	<b>\$ 1,228,924.96</b>
Sales Tax	\$ 7,148,380.38	\$ 6,200,000.00	\$ 6,426,861.00	\$ 6,500,000.00	\$ 6,500,000.00
<b>TOTAL SALES TAXES</b>	<b>\$ 7,148,380.38</b>	<b>\$ 6,200,000.00</b>	<b>\$ 6,426,861.00</b>	<b>\$ 6,500,000.00</b>	<b>\$ 6,500,000.00</b>
Electrical Franchise Tax	\$ 767,949.58	\$ 736,450.00	\$ 640,200.00	\$ 725,000.00	\$ 725,000.00
T.V. Cable Franchise Tax	85,736.39	108,150.00	111,260.00	115,000.00	115,000.00
Communications Franchise Tax	243,039.37	238,960.00	236,870.00	240,000.00	240,000.00
Sanitation Franchise Tax	192,986.65	170,980.00	139,500.00	150,000.00	150,000.00
<b>TOTAL FRANCHISE TAXES</b>	<b>\$ 1,289,711.99</b>	<b>\$ 1,254,540.00</b>	<b>\$ 1,127,830.00</b>	<b>\$ 1,230,000.00</b>	<b>\$ 1,230,000.00</b>
Building Permits	\$ 128,641.75	\$ 138,000.00	\$ 89,000.00	\$ 90,000.00	\$ 90,000.00
Construction Permits	27,821.20	28,000.00	78,000.00	55,000.00	55,000.00
Plumbing Permits	14,474.50	15,000.00	10,950.00	15,000.00	15,000.00
Mechanical Permits	20,720.00	17,000.00	7,200.00	10,000.00	10,000.00
Electrical Permits	19,407.00	21,000.00	14,000.00	17,000.00	17,000.00
Fire Permit Fees	20,521.25	18,000.00	24,000.00	25,000.00	25,000.00
Other Permits	1,915.00	3,000.00	4,000.00	4,000.00	4,000.00
Miscellaneous Permit Fees	790.00	750.00	750.00	750.00	750.00
Plat Fees	10,114.75	4,000.00	12,000.00	8,000.00	8,000.00
Rezoning Application Fee	5,925.24	2,000.00	2,750.00	5,000.00	5,000.00
Conditional Use Permit	-	500.00	1,350.00	1,000.00	1,000.00
Planned Development	-	1,000.00	-	-	0.00
Site Plan Review	7,162.22	3,000.00	7,500.00	7,500.00	7,500.00
Zoning Fees	2,575.00	2,400.00	3,500.00	3,500.00	3,500.00
Plan Review Fees-Other	3,933.00	1,000.00	1,350.00	1,350.00	1,350.00
<b>TOTAL PERMITS AND LICENSES</b>	<b>\$ 264,000.91</b>	<b>\$ 254,650.00</b>	<b>\$ 256,350.00</b>	<b>\$ 243,100.00</b>	<b>\$ 243,100.00</b>
Municipal Court Fines	\$ 468,802.42	\$ 455,000.00	\$ 465,000.00	\$ 475,000.00	\$ 475,000.00
Court Costs/Administrative Fees	209,243.67	175,000.00	275,000.00	300,000.00	300,000.00
Court Warrant Fees	98,901.50	95,000.00	95,000.00	100,000.00	100,000.00
Tobacco Course Fees	-	200.00	-	-	-
Time Pymt.Fee-10% City Judicial	1,461.04	1,500.00	2,000.00	2,000.00	2,000.00
Time Pymt.Fee-40% For City	5,823.86	4,500.00	7,800.00	8,000.00	8,000.00
<b>TOTAL FINES AND WARRANTS</b>	<b>\$ 784,232.49</b>	<b>\$ 731,200.00</b>	<b>\$ 844,800.00</b>	<b>\$ 885,000.00</b>	<b>\$ 885,000.00</b>
Sanitation Fees	\$ 2,257,973.09	\$ 2,236,000.00	\$ 1,651,530.00	\$ 1,750,000.00	\$ 1,750,000.00
<b>TOTAL SERVICE FEES</b>	<b>\$ 2,257,973.09</b>	<b>\$ 2,236,000.00</b>	<b>\$ 1,651,530.00</b>	<b>\$ 1,750,000.00</b>	<b>\$ 1,750,000.00</b>
Transfer from Enterprise	\$ 1,749,561.00	\$ 2,260,134.00	\$ 2,260,134.00	\$ 2,393,458.00	\$ 2,393,458.00
<b>TOTAL TRANSFERS</b>	<b>\$ 1,749,561.00</b>	<b>\$ 2,260,134.00</b>	<b>\$ 2,260,134.00</b>	<b>\$ 2,393,458.00</b>	<b>\$ 2,393,458.00</b>
C.J.D. Grants	\$ 55,743.00	\$ 25,000.00	\$ 74,325.00	\$ 50,000.00	\$ 50,000.00
Other Grants	5,590.26	-	-	-	0.00
Grants Thru State - C.O.P.S.	-	-	-	-	0.00
TEDC Contributions	7,000.00	7,000.00	10,000.00	20,000.00	20,000.00
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 68,333.26</b>	<b>\$ 32,000.00</b>	<b>\$ 84,325.00</b>	<b>\$ 70,000.00</b>	<b>\$ 70,000.00</b>

**CITY OF TOMBALL  
GENERAL FUND  
2010-2011 Adopted Budget Revenues**

	FY2011				
ACCOUNT NAME	FY2009 Actual	Current Budget	FY2010 Projections	FY2011 Base Budget	Total Adopted Budget
Bingo Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Alcoholic Beverage Tax	48,111.89	42,000.00	51,000.00	55,000.00	55,000.00
Mixed Beverage License Fee	13,257.50	11,000.00	11,000.00	11,000.00	11,000.00
Birth & Death Certificate Fees	70,966.58	70,000.00	56,000.00	65,000.00	65,000.00
Emergency Service District Fees	32,500.00	45,000.00	45,000.00	45,000.00	45,000.00
Sale of City Property	43,398.88	25,000.00	-	-	-
Rent Revenues	7,800.00	15,600.00	7,800.00	10,000.00	10,000.00
Community Center Fees	7,735.00	7,500.00	7,500.00	7,500.00	7,500.00
Congregate Meals	1,004.00	-	2,000.00	2,000.00	2,000.00
Park Rental Fee	2,250.00	-	7,000.00	7,000.00	7,000.00
Miscellaneous Revenues	105,553.93	20,000.00	20,000.00	20,000.00	20,000.00
Returned Check Fines	180.00	300.00	300.00	300.00	300.00
Sanitation Penalty	21,280.08	-	17,000.00	12,500.00	12,500.00
Recycling Revenue	17.68	-	-	-	-
<b>TOTAL OTHER REVENUES</b>	<b>\$ 354,055.54</b>	<b>\$ 236,400.00</b>	<b>\$ 224,600.00</b>	<b>\$ 235,300.00</b>	<b>\$ 235,300.00</b>
Interest Income	\$ 251,378.93	\$ 350,000.00	\$ 175,000.00	\$ 350,000.00	\$ 350,000.00
Unrealized Gain on Investments	40,547.69	-	-	-	-
<b>TOTAL INTEREST REVENUE</b>	<b>\$ 291,926.62</b>	<b>\$ 350,000.00</b>	<b>\$ 175,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 350,000.00</b>
Debt Proceeds	-	-	-	-	-
<b>TOTAL DEBT PROCEEDS</b>	<b>\$ -</b>				
Transfer to Debt Service	-	-	-	-	-
<b>TOTAL TRANSFER REVENUES</b>	<b>\$ -</b>				
<b>TOTAL REVENUE</b>	<b>\$ 15,739,897.59</b>	<b>\$ 14,994,145.00</b>	<b>\$ 14,456,974.00</b>	<b>\$ 14,885,782.96</b>	<b>\$ 14,885,782.96</b>



# City Manager's Office

## Department Mission

The City of Tomball has a Council/Manager form of government where the City Council sets policy and the City Manager is charged with carrying out the policies and programs approved by the City Council and providing administrative leadership. The City Manager is responsible for the City's daily operations, hiring department heads, supervising City personnel, directing and coordinating all municipal programs, enforcing all municipal laws and ordinances, and recommending an annual budget.

## Program Narrative

### FY 2010 Accomplishments

- Completed Livable Centers study for downtown Tomball
- Completed a Depot Plaza Park Plan as part of the Livable Centers study.
- Acquired property to expand the Depot Plaza Park area.

- Selected the consultant team and began the Comprehensive Plan process.
- Completed the city-wide visioning process as part of the Comprehensive Plan process.
- Obtained funding for the railroad overlay district from the Tomball Economic Development Corporation.
- Successfully recruited and hired a new Assistant City Manager.

### Objectives for FY 2011

- Develop City Council workshop outlining cost and tax impact of funding the 10 year Capital Improvements Project Master Plan.
- Create Citizens' Bond Committee structure and appointment process.
- Facilitate Citizens' Bond Committee meetings.
- Increase Tomball's participation in regional partnerships and planning.
- Create a neighborhood involvement program.
- Develop a citizens' outreach program.

### Major Budget Items

- Quarterly Newsletters (\$10,640)

**CITY OF TOMBALL  
111 - GENERAL - CITY MANAGER'S OFFICE  
2010-2011 ADOPTED BUDGET WORKSHEET**

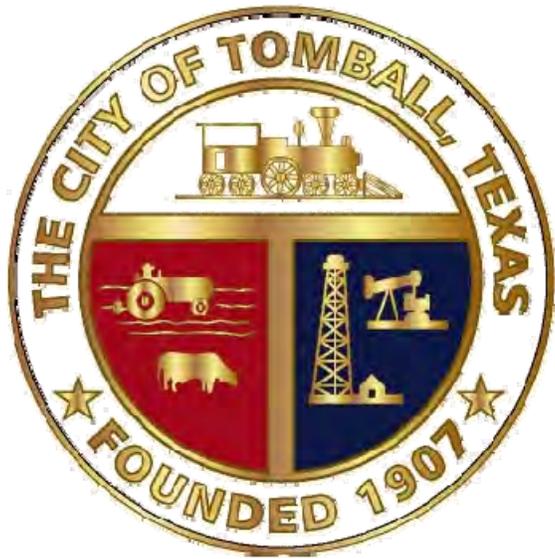
	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	404,205	367,684	459,232	367,636	-	-	367,636
Supplies	6,461	6,575	6,575	5,400	-	-	5,400
Maintenance	-	-	-	-	-	-	-
Services and charges	925	39,844	35,944	37,251	768	-	38,019
<b>Total Operating Expenditures</b>	<b>411,591</b>	<b>414,103</b>	<b>501,751</b>	<b>410,287</b>	<b>768</b>	<b>-</b>	<b>411,055</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>411,591</b>	<b>414,103</b>	<b>501,751</b>	<b>410,287</b>	<b>768</b>	<b>-</b>	<b>411,055</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Cell Phone for Assistant to CM		\$768	

Staffing	FY 2009	FY 2010	FY 2011
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
City Secretary	0.00	0.00	0.00
Assistant City Secretary	0.00	0.00	0.00
Finance Director	0.00	0.00	0.00
Accounting Supervisor	0.00	0.00	0.00
HR Director	0.00	0.00	0.00
Purchasing Agent	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00
Tax Collector	0.00	0.00	0.00
Office Clerks	0.00	0.00	0.00
Receptionist	0.00	0.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

CITY OF TOMBALL  
 111 - GENERAL - CITY MANAGER'S OFFICE  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY 2010	FY2011	Recurring	Non-	FY2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	247,890	287,893	356,061	291,559	-	-	291,559
6004	Wages - Part Time	-	-	-	-	-	-	-
6009	Wages - Other	12,885	-	3,251	-	-	-	-
6011	Vacation Pay	25,887	2,053	16,182	1,512	-	-	1,512
6012	Sick Pay	35,051	737	3,538	759	-	-	759
6013	Emergency Pay	892	-	-	-	-	-	-
6019	Miscellaneous Pay	3,300	855	575	340	-	-	340
6021	Social Security & Medicare Taxes	21,875	22,302	25,172	24,524	-	-	24,524
6022	TMRS Retirement - Employer	44,239	51,943	53,430	47,831	-	-	47,831
6024	Health Insurance	11,650	558	86	-	-	-	-
6025	Worker Compensation Insurance	342	338	346	301	-	-	301
6026	State Unemployment Taxes	194	1,005	591	810	-	-	810
<b>TOTAL PERSONNEL SERVICES</b>		<b>404,205</b>	<b>367,684</b>	<b>459,232</b>	<b>367,636</b>	<b>-</b>	<b>-</b>	<b>367,636</b>
6101	Office Supplies	968	875	875	500	-	-	500
6102	Educational Supplies	401	500	500	500	-	-	500
6105	Food Supplies	439	500	500	500	-	-	500
6107	Clothing and Uniforms	-	-	-	-	-	-	-
6109	Postage	3,923	4,700	4,700	3,900	-	-	3,900
6110	Chemical Supplies	-	-	-	-	-	-	-
6111	Tap Supplies and Components	-	-	-	-	-	-	-
6119	Other Supplies	279	-	-	-	-	-	-
6129	Gas Purchases	-	-	-	-	-	-	-
6130	Furniture	451	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>6,461</b>	<b>6,575</b>	<b>6,575</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>5,400</b>
6304	Professional Services-Other	(37,981)	6,000	6,000	-	-	-	-
6312	Telephone Services	1,683	1,512	1,512	1,920	768	-	2,688
6316	Printing and Binding	13,395	10,640	10,640	10,715	-	-	10,715
6332	Travel and Meals	6,042	3,342	3,342	5,371	-	-	5,371
6333	Dues and Subscriptions	3,040	2,150	2,150	3,020	-	-	3,020
6334	Automobile Allowances	11,100	13,200	9,300	13,200	-	-	13,200
6335	Advertising Cost	-	1,000	1,000	1,000	-	-	1,000
6337	Training	1,210	2,000	2,000	2,025	-	-	2,025
6348	Property Acquisition Costs	2,436	-	-	-	-	-	-
6389	Contingencies	-	-	-	-	-	-	-
<b>TOTAL SERVICES AND CHARGES</b>		<b>925</b>	<b>39,844</b>	<b>35,944</b>	<b>37,251</b>	<b>768</b>	<b>-</b>	<b>38,019</b>
<b>111</b>	<b>Total Department Expenditures</b>	<b>411,591</b>	<b>414,103</b>	<b>501,751</b>	<b>410,287</b>	<b>768</b>	<b>-</b>	<b>411,055</b>



# Permits and Inspections

## Department Mission

To administer the permits and enforce the City's building, plumbing, electrical, gas, and air conditioning codes to insure the construction and maintenance of safe residential and commercial structures.

## Program Narrative

### Accomplishments for FY 2010

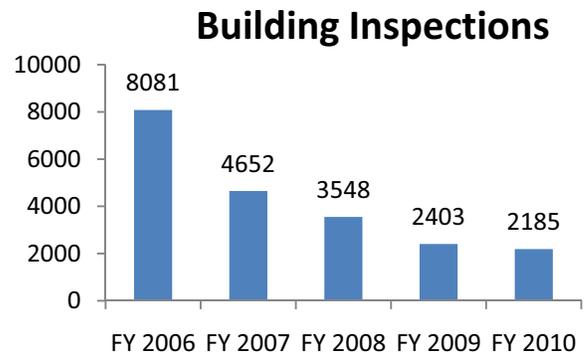
- Increased training for employees. One of the inspectors earned 2 code certifications.
- Building official elected as President of the local chapter of B.O.A.T.
- Upgraded to wireless laptops for field inspectors.
- Inspectors attended monthly code meetings.
- Revised permit applications to be more user friendly.
- Completed permit inspections within one business day of request at least 90% of the time.
- Completed building department's plan reviews within 20 days from submittal at least 90% of the time.
- Responded to code complaints within 10 days of initial call at least 90% of the time.

### Goals for FY 2011

- Increase wireless capabilities.
- Continue to improve employee training.
- Provide a higher level of construction quality for the City.

### Objectives for FY 2011

- Complete permit inspections within one business day of request 90% of the time.
- Complete Building Department's plan reviews within 20 days from submittal 90% of the time.
- Respond to Code Complaints within 10 days of initial call 90% of the time.



CITY OF TOMBALL  
 112 - GENERAL FUND - PERMITS & INSPECTIONS  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	302,507	297,173	293,692	306,674	-	-	306,674
Supplies	5,773	8,592	8,241	8,342	-	-	8,342
Maintenance	569	1,000	1,000	1,000	-	-	1,000
Services and charges	38,361	45,535	31,445	41,212	-	-	41,212
<b>Total Operating Expenditures</b>	<b>347,211</b>	<b>352,300</b>	<b>334,378</b>	<b>357,228</b>	<b>-</b>	<b>-</b>	<b>357,228</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	11,820	11,820	11,820	-	-	-	-
<b>Total Expenditures</b>	<b>359,031</b>	<b>364,120</b>	<b>346,198</b>	<b>357,228</b>	<b>-</b>	<b>-</b>	<b>357,228</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
Building Official	1.00	1.00	1.00
City Inspector	2.00	2.00	2.00
Code Enforcement Officer	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

CITY OF TOMBALL  
 112 - GENERAL - PERMITS AND INSPECTIONS  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY 2009	FY 2010	FY2010	FY2011	Recurring	Non-	FY 2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	59,570	66,997	64,357	69,007	-	-	69,007
6003	Wages - Full Time	142,231	164,237	153,231	169,164	-	-	169,164
6005	Wages - Overtime	2,054	2,000	2,000	2,060	-	-	2,060
6006	Wages - Call Duty	-	-	-	-	-	-	-
6009	Wages - Other	12,044	-	6,044	-	-	-	-
6011	Vacation Pay	13,249	2,552	7,609	1,829	-	-	1,829
6012	Sick Pay	4,626	2,061	2,638	3,185	-	-	3,185
6013	Emergency Pay	-	-	-	-	-	-	-
6019	Miscellaneous Pay	2,275	3,830	3,825	2,877	-	-	2,877
6021	Social Security & Medicare Taxes	17,371	18,488	17,974	18,988	-	-	18,988
6022	TMRS Retirement - Employer	31,953	33,882	33,420	37,033	-	-	37,033
6024	Health Insurance	15,763	672	380	-	-	-	-
6025	Worker Compensation Insurance	1,146	1,104	1,269	1,182	-	-	1,182
6026	State Unemployment Taxes	225	1,350	945	1,350	-	-	1,350
	<b>TOTAL PERSONNEL SERVICES</b>	<b>302,507</b>	<b>297,173</b>	<b>293,692</b>	<b>306,674</b>	<b>-</b>	<b>-</b>	<b>306,674</b>
6101	Office Supplies	1,024	1,270	1,270	1,270	-	-	1,270
6102	Educational Supplies	-	1,200	1,200	1,200	-	-	1,200
6103	Computer Supplies	-	-	-	-	-	-	-
6105	Food Supplies	-	200	199	200	-	-	200
6106	Materials and Parts	-	-	-	-	-	-	-
6107	Clothing and Uniforms	580	1,250	1,000	1,000	-	-	1,000
6108	Fuel, Oil and Lubricants	3,336	3,872	3,872	3,872	-	-	3,872
6109	Postage	286	300	300	300	-	-	300
6119	Other Supplies	547	500	400	500	-	-	500
	<b>TOTAL SUPPLIES</b>	<b>5,773</b>	<b>8,592</b>	<b>8,241</b>	<b>8,342</b>	<b>-</b>	<b>-</b>	<b>8,342</b>
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6205	Vehicle Maintenance	569	1,000	1,000	1,000	-	-	1,000
	<b>TOTAL MAINTENANCE</b>	<b>569</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
6302	Professional Services-Engineering	-	-	-	-	-	-	-
6304	Professional Services-Other	24,745	35,000	20,000	30,000	-	-	30,000
6312	Telephone Services	3,486	1,500	3,000	1,452	-	-	1,452
6320	Computer Software Service	-	-	-	-	-	-	-
6322	Inspections Services	-	-	-	-	-	-	-
6329	Other Services	6,520	250	250	250	-	-	250
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	809	4,580	4,580	5,340	-	-	5,340
6333	Dues and Subscriptions	756	1,115	1,115	1,115	-	-	1,115
6336	Equipment Rentals	-	-	-	-	-	-	-
6337	Training	2,045	3,090	2,500	3,055	-	-	3,055
6362	Permits and Licenses	-	-	-	-	-	-	-
	<b>TOTAL SERVICES AND CHARGES</b>	<b>38,361</b>	<b>45,535</b>	<b>31,445</b>	<b>41,212</b>	<b>-</b>	<b>-</b>	<b>41,212</b>
6998	Transfer to Fleet Replacement	11,820	11,820	11,820	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>11,820</b>	<b>11,820</b>	<b>11,820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>112</b>	<b>Total Department Expenditures</b>	<b>359,031</b>	<b>364,120</b>	<b>346,198</b>	<b>357,228</b>	<b>-</b>	<b>-</b>	<b>357,228</b>



## Mayor and Council

### **Department Mission**

It is the mission of the Mayor and City Council of the City of Tomball to provide the highest level of service to all customers, citizens, staff and visitors with professionalism and efficiency. The responsibility of this department include coordinating and scheduling City Council meetings, maintaining and preserving the permanent actions taken during City Council meetings, and coordinating the appointment process of City Boards, Commissions and Committees. The Council provides direction to the City Manager and staff to achieve service level objectives. The public is kept aware of all current and past meetings and actions through the continual updating of the department webpage.

CITY OF TOMBALL  
 113 - GENERAL - MAYOR & COUNCIL  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non-Recur.	FY2011 Adopted Budget
Personnel services	30,920	33,823	32,178	33,811	-	-	33,811
Supplies	4,555	8,020	7,950	7,620	-	-	7,620
Maintenance	-	-	-	-	-	-	-
Services and charges	27,610	38,125	37,309	31,725	-	-	31,725
<b>Total Operating Expenditures</b>	<b>63,086</b>	<b>79,968</b>	<b>77,437</b>	<b>73,156</b>	-	-	<b>73,156</b>
Capital Outlay	41,791	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>104,877</b>	<b>79,968</b>	<b>77,437</b>	<b>73,156</b>	-	-	<b>73,156</b>

Staffing	Name	Elected	Term	Elected
Mayor	Gretchen Fagan	May 2007	Serving 1st Term	May 2007
Mayor Pro-Tem, Councilman, Position 1	David Quinn	May 2005	Serving 2nd Term	May 2005
Councilman, Position 2	Mark Stoll	June 2009	Serving 1st Term	June 2009
Councilman, Position 3	Rick Brown	May 2010	Serving 1st Term	May 2010
Councilman, Position 4	Derek Townsend, Sr.	May 2009	Serving 1st Term	May 2009
Councilman, Position 5	Preston Dodson	August 2010	Serving 1st Term	August 2010

CITY OF TOMBALL  
 113 - GENERAL - MAYOR & COUNCIL  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY 2009 Actual	FY 2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY 2011 Adopted Budget
6004	Wages - Part Time	28,400	30,600	29,350	30,600	-	-	30,600
6021	Social Security & Medicare Taxes	2,173	2,341	2,246	2,341	-	-	2,341
6025	Worker Compensation Insurance	65	72	63	60	-	-	60
6026	State Unemployment Taxes	283	810	519	810	-	-	810
	<b>TOTAL PERSONNEL SERVICES</b>	<b>30,920</b>	<b>33,823</b>	<b>32,178</b>	<b>33,811</b>	<b>-</b>	<b>-</b>	<b>33,811</b>
6101	Office Supplies	184	150	150	150	-	-	150
6102	Educational Supplies	19	-	-	-	-	-	-
6105	Food Supplies	176	1,600	1,600	1,600	-	-	1,600
6107	Clothing and Uniforms	149	-	-	-	-	-	-
6109	Postage	156	400	400	200	-	-	200
6119	Other Supplies	3,872	5,870	5,800	5,670	-	-	5,670
	<b>TOTAL SUPPLIES</b>	<b>4,555</b>	<b>8,020</b>	<b>7,950</b>	<b>7,620</b>	<b>-</b>	<b>-</b>	<b>7,620</b>
6304	Professional Services-Other	5,347	12,000	12,000	12,000	-	-	12,000
6316	Printing and Binding	69	-	-	-	-	-	-
6329	Other Services	374	-	-	-	-	-	-
6332	Travel and Meals	7,887	7,000	7,000	7,000	-	-	7,000
6333	Dues and Subscriptions	3,448	3,075	3,049	3,075	-	-	3,075
6335	Advertising Cost	4,918	6,400	6,110	-	-	-	-
6337	Training	1,064	2,650	2,650	2,650	-	-	2,650
6398	Banquets,Dedications & Receptions	4,504	7,000	6,500	7,000	-	-	7,000
	<b>TOTAL SERVICES AND CHARGES</b>	<b>27,610</b>	<b>38,125</b>	<b>37,309</b>	<b>31,725</b>	<b>-</b>	<b>-</b>	<b>31,725</b>
6406	Land and Buildings	41,791	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>41,791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>113</b>	<b>Total Department Expenditures</b>	<b>104,877</b>	<b>79,968</b>	<b>77,437</b>	<b>73,156</b>	<b>-</b>	<b>-</b>	<b>73,156</b>



# City Secretary's Office

## Department Mission

To provide quality services and information to the citizens, the City Council, and the City Staff in a courteous and service oriented manner, to enhance the public's participation in Tomball's government processes by providing a welcoming environment to citizens and visitors, to maintain the official city records for historical preservation, and to serve everyone in an equitable and impartial manner.

## Program Narrative

### Accomplishments for FY 2010

- Responded to 80% of requests for information within five business days.
- Scanned over 26,000 pages, which is above the department's goal of 24,000.
- Council agendas were distributed at least four days in advance and the minutes were prepared within five days of the council meeting.
- Birth certificates were issued within 20 minutes 95% of the time.
- Death certificates were issued within 24 hours 95% of the time.

### Goals for FY 2011

- To provide the City information to City staff and others in a timely and efficient manner and in accordance with State law.
- To continue processing City records through Laserfiche and work to provide electronic search, access, and retrieval capabilities to department users. Current agendas, minutes, ordinances, resolutions, contracts, deeds, and other permanent records will be processed on a continuing basis; historical

records will be processed as time and workloads permit.

- To expedite provision of information electronically to Mayor and Council, City staff, and citizens via the City's website, e-blasts, and MuniAgenda.
- To continue to improve the delivery of documents following Council actions and state/federal law changes.

### Objectives for FY 2011

- 80% of requests should be processed within five business days
- Scan 34,000 pages through Laserfiche.
- Deliver Council agendas at least four days in advance.
- Prepare Council minutes within five days of the meeting.
- Send notification of annexations to all of the appropriate agencies with 30 days.
- Notification of ordinances passed sent to website, Municode, and newspapers within 5 days of being passed.
- Contracts should be executed within 10 days of Council action.
- Issue Liquor/Wrecker/Taxi Permits within 48 hours of the request of Council action.
- Issue birth certificates within 20 minutes 95% of the time.
- Issue death certificates within 24 hours 95% of the time.

### Major Budget Items

- Advertising Cost (\$15,100)
- Election Services (\$21,800)

**CITY OF TOMBALL  
 114 - GENERAL - CITY SECRETARY  
 2010-2011 ADOPTED BUDGET WORKSHEET**

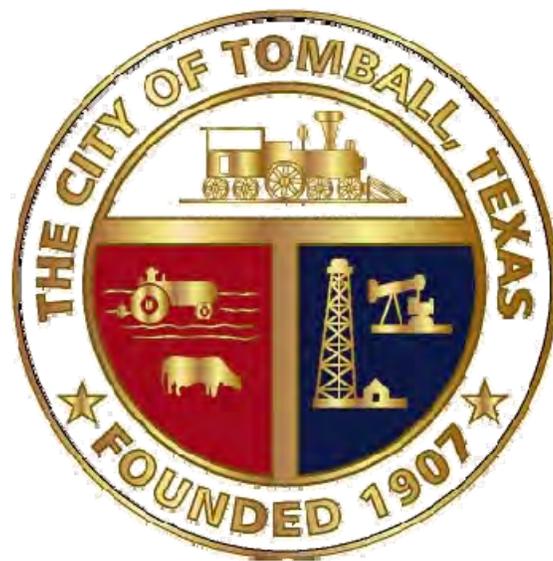
	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	236,122	235,563	229,015	248,422	-	-	248,422
Supplies	10,811	9,135	10,585	7,335	-	-	7,335
Maintenance	300	400	200	400	-	-	400
Services and charges	29,815	73,057	68,864	64,525	-	-	64,525
<b>Total Operating Expenditures</b>	<b>277,049</b>	<b>318,155</b>	<b>308,664</b>	<b>320,682</b>	<b>-</b>	<b>-</b>	<b>320,682</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>277,049</b>	<b>318,155</b>	<b>308,664</b>	<b>320,682</b>	<b>-</b>	<b>-</b>	<b>320,682</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY 2009	FY 2010	FY 2011
City Secretary	1.00	1.00	1.00
Assistant City Secretary	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00
VOE Student	0.50	0.50	0.50
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

CITY OF TOMBALL  
 114 - GENERAL - CITY SECRETARY  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY 2010 Projections	FY2011		FY 2011	
					Base	Recurring	Non- Recurring	Adopted Budget
6001	Salaries - Administrative	65,812	74,755	71,539	76,998	-	-	76,998
6003	Wages - Full Time	84,202	99,299	92,326	106,799	-	-	106,799
6005	Wages - Overtime	3,632	5,000	5,000	5,150	-	-	5,150
6009	Wages - Other	8,033	-	4,877	-	-	-	-
6011	Vacation Pay	9,818	1,631	4,116	1,409	-	-	1,409
6012	Sick Pay	5,093	1,533	3,032	2,343	-	-	2,343
6013	Emergency Pay	253	-	353	-	-	-	-
6019	Miscellaneous Pay	1,710	2,950	2,950	2,192	-	-	2,192
6021	Social Security & Medicare Taxes	12,857	14,166	13,720	14,914	-	-	14,914
6022	TMRS Retirement - Employer	24,250	25,961	25,687	29,087	-	-	29,087
6024	Health Insurance	15,792	504	183	-	-	-	-
6025	Worker Compensation Insurance	440	434	476	451	-	-	451
6026	State Unemployment Taxes	229	1,330	756	1,080	-	-	1,080
6030	Employee Tuition Reimbursement	4,000	8,000	4,000	8,000	-	-	8,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>236,122</b>	<b>235,563</b>	<b>229,015</b>	<b>248,422</b>	<b>-</b>	<b>-</b>	<b>248,422</b>
6101	Office Supplies	8,792	6,885	6,885	5,685	-	-	5,685
6102	Educational Supplies	290	450	350	350	-	-	350
6105	Food Supplies	523	300	300	300	-	-	300
6109	Postage	1,094	1,400	2,950	900	-	-	900
6119	Other Supplies	113	100	100	100	-	-	100
<b>TOTAL SUPPLIES</b>		<b>10,811</b>	<b>9,135</b>	<b>10,585</b>	<b>7,335</b>	<b>-</b>	<b>-</b>	<b>7,335</b>
6201	Office Equipment Maintenance	300	400	200	400	-	-	400
<b>TOTAL MAINTENANCE</b>		<b>300</b>	<b>400</b>	<b>200</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>400</b>
6304	Professional Services-Other	2,125	29,850	29,800	16,000	-	-	16,000
6316	Printing and Binding	25	75	57	75	-	-	75
6329	Other Services	1,118	1,000	1,000	900	-	-	900
6332	Travel and Meals	4,667	5,302	5,266	5,300	-	-	5,300
6333	Dues and Subscriptions	599	2,285	2,112	2,100	-	-	2,100
6335	Advertising Cost	5,348	9,500	7,000	15,100	-	-	15,100
6336	Equipment Rentals	20	-	-	-	-	-	-
6337	Training	1,653	2,240	2,375	2,250	-	-	2,250
6348	Property Acquisition Costs	-	1,000	1,000	1,000	-	-	1,000
6371	Election Services	14,260	21,805	20,254	21,800	-	-	21,800
<b>TOTAL SERVICES AND CHARGES</b>		<b>29,815</b>	<b>73,057</b>	<b>68,864</b>	<b>64,525</b>	<b>-</b>	<b>-</b>	<b>64,525</b>
<b>114</b>	<b>Total Department Expenditures</b>	<b>277,049</b>	<b>318,155</b>	<b>308,664</b>	<b>320,682</b>	<b>-</b>	<b>-</b>	<b>320,682</b>



# Human Resources

## Department Mission

To further enhance The City of Tomball's effectiveness and capability to provide excellent customer service (internal and external) by:

- Recruiting, Developing, and Retaining a knowledgeable citizen focused work force;
- Contributing to mission accomplishments through constructive performance and conduct employee, supervisory/ management training and development;
- Serving employees and other citizens' needs through Collaboration, Pro-Action, Partnership, and Innovation.

## Program Narrative

### Accomplishments for FY 2010

- Implemented the results of a classification/ compensation study with outside consultants.
- Initiated a study of all employee benefits with an outside consultant resulting in lower costs, improved benefits and the addition of long-term disability coverage for the coming year.
- Hosted financial seminars for all employees.
- Planned, promoted, and hosted our annual "Employee Appreciation Week" to honor all the hard work by the City of Tomball employees.
- Planned, coordinated and hosted a wellness fair utilizing doctors, dentists and other health care providers in the community to provide an opportunity for our employees to visit with

healthcare professionals to address their needs.

- Coordinated and hosted the annual Holiday Appreciation Lunch.
- Assisted departments in recruiting efforts.
- Facilitated a complete review and completion of a new "Human Resources Policies and Employee Handbook".

### Goals for FY 2011

- Ensure payroll accuracy by cutting accurate payroll checks 99% of the time.
- Complete performance evaluations on time 95% of the time.
- Encourage health and wellness of the employees through attendance to the wellness fair. The goal is to have at least 80% of the employees participate.
- Monitor, analyze, and strive to keep turnover under 15%.
- List job postings on the same day they become available at least 95% of the time to ensure a timely recruitment process.

## Objectives for FY 2011

- To ensure the employees have the skills, knowledge, and abilities to perform their job efficiently, effectively and ethically for the city's citizens. This includes training, development, and education to promote individual success and increase overall value to The City of Tomball.
- Retention of valuable employees.
- Expand our efforts to ensure recruitment of the most qualified individuals.
- To create a performance appraisal atmosphere where supervisors and

employees work together to set goals for future performance and employee career plans.

- Coordinate wellness testing and flu shots.
- Complete the modification of all job descriptions to ensure the most accurate information related to job duties and ADA requirements.
- Provide and promote a safe and healthful working environment.

**CITY OF TOMBALL  
115 - GENERAL - HUMAN RESOURCES DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non-Recur.	FY2011 Adopted Budget
Personnel services	184,746	311,658	314,105	443,381	-	-	443,381
Supplies	12,419	15,846	15,846	14,775	-	-	14,775
Maintenance	-	-	-	-	-	-	-
Services and charges	30,520	81,329	81,329	73,265	-	-	98,265
<b>Total Operating Expenditures</b>	<b>227,685</b>	<b>408,833</b>	<b>411,280</b>	<b>531,421</b>	-	-	<b>556,421</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>227,685</b>	<b>408,833</b>	<b>411,280</b>	<b>531,421</b>	-	-	<b>556,421</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY 2009	FY 2010	FY 2011
HR Director	1.00	1.00	1.00
HR Generalist	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

CITY OF TOMBALL  
 115 - GENERAL - HUMAN RESOURCES  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY 2010 Projections	FY2011 Base	Recurring	Non- Recurring	Amendment #1	FY2011 Adopted Budget
6001	Salaries - Administrative	82,020	91,083	87,553	93,816	-	-		93,816
6003	Wages - Full Time	40,618	45,864	43,400	47,240	-	-		47,240
6005	Wages - Overtime	2,370	1,000	1,500	2,060	-	-		2,060
6009	Wages - Other	7,587	-	3,295	-	-	-		-
6011	Vacation Pay	8,281	1,580	3,911	1,628	-	-		1,628
6012	Sick Pay	2,465	2,107	2,661	2,170	-	-		2,170
6014	Retirement Payouts	-	123,856	123,856	261,453	-	-		261,453
6019	Miscellaneous Pay	665	13,883	13,883	905	-	-		905
6021	Social Security & Medicare Taxes	10,283	11,010	11,559	11,310	-	-		11,310
6022	TMRS Retirement - Employer	19,156	20,177	21,733	22,059	-	-		22,059
6024	Health Insurance	11,016	366	164	-	-	-		-
6025	Worker Compensation Insurance	196	192	212	200	-	-		200
6026	State Unemployment Taxes	90	540	378	540	-	-		540
	<b>TOTAL PERSONNEL SERVICES</b>	<b>184,746</b>	<b>311,658</b>	<b>314,105</b>	<b>443,381</b>	<b>-</b>	<b>-</b>		<b>443,381</b>
6101	Office Supplies	4,961	5,000	5,000	5,000	-	-		5,000
6102	Educational Supplies	-	500	500	500	-	-		500
6105	Food Supplies	2,305	2,000	2,000	2,500	-	-		2,500
6107	Clothing and Uniforms	247	-	-	-	-	-		-
6109	Postage	283	250	250	75	-	-		75
6119	Other Supplies	4,622	8,096	8,096	6,700	-	-		6,700
	<b>TOTAL SUPPLIES</b>	<b>12,419</b>	<b>15,846</b>	<b>15,846</b>	<b>14,775</b>	<b>-</b>	<b>-</b>		<b>14,775</b>
6304	Professional Services-Other	4,570	-	-	-	-	-		-
6329	Other Services	10,294	32,091	32,091	33,700	-	-		33,700
6332	Travel and Meals	1,203	5,000	4,500	5,800	-	-		5,800
6333	Dues and Subscriptions	930	815	815	815	-	-		815
6335	Advertising Cost	-	1,000	1,000	2,500	-	-		2,500
6337	Training	6,527	35,423	35,423	22,450	-	-	25,000	47,450
6398	Banquets,Dedications & Receptions	6,996	7,000	7,500	8,000	-	-		8,000
	<b>TOTAL SERVICES AND CHARGES</b>	<b>30,520</b>	<b>81,329</b>	<b>81,329</b>	<b>73,265</b>	<b>-</b>	<b>-</b>		<b>98,265</b>
<b>115</b>	<b>Total Department Expenditures</b>	<b>227,685</b>	<b>408,833</b>	<b>411,280</b>	<b>531,421</b>	<b>-</b>	<b>-</b>		<b>556,421</b>

## Finance

### Department Mission

To maintain the financial records of the City in a manner that, at all times, presents fairly its financial condition; to safeguard City assets, and to provide a high level of service to our customers both internal and external.

### Program Narrative

#### FY 2010 Accomplishments

- The City of Tomball was awarded the Distinguished Budget Presentation award for the first time.
- Although we did not meet our goal of \$355,000, the average monthly procurement card usage increased by 14.74% over last fiscal year.
- Monthly financials were delivered to staff by the 10th of the following month 10 months out of the fiscal year which equals 83% of the time.
- Accounts Payable checks were sent out each Thursday 100% of the time.
- The total dollar amount of credit card payments received increased by 65% over last year.

#### Goals for FY 2011

- Provide other departments with accurate and timely reports.
- Cut and send vendor checks out routinely each week.
- Minimize account coding errors on invoices through education and guidance.
- Complete a series of internal audits on areas with a potential risk of lost revenues.

#### Objectives for FY 2011

- Deliver an approved Purchase Order to the vendor within 2 days of receiving a completed requisition 90% of the time.
- Provide monthly financial statements and capital project reports to departments by the 10th day following month end 90% of the time.
- Mail accounts payable checks out each Thursday 100% of the time.
- Setup and perform internal audit process for procurement cards.
- Provide a couple of training sessions on various subjects in order to educate users on proper purchasing techniques.

#### Major Budget Items:

- Annual Audit Costs (\$62,000)
- Appraisal Services (\$24,000)
- Credit Card Processing Fees (\$25,000)
- Harris County Tax Collection Service (\$8,500)

**CITY OF TOMBALL  
116 - GENERAL - FINANCE DEPARTMENT  
2010-2011 BUDGET ADOPTED WORKSHEET**

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	339,525	332,506	305,790	350,093	-	-	350,093
Supplies	2,795	1,988	1,894	1,900	-	-	1,900
Maintenance	300	300	310	350	-	-	350
Services and charges	141,457	126,655	139,957	140,999	-	-	140,999
<b>Total Operating Expenditures</b>	<b>484,077</b>	<b>461,449</b>	<b>447,951</b>	<b>493,342</b>	-	-	<b>493,342</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>484,077</b>	<b>461,449</b>	<b>447,951</b>	<b>493,342</b>	-	-	<b>493,342</b>

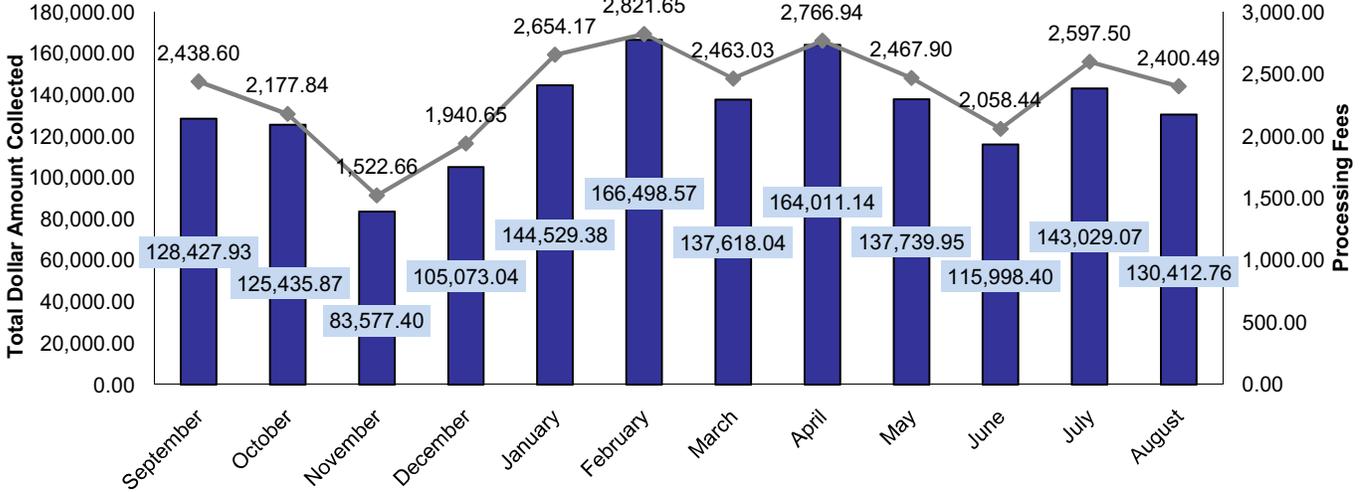
Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY 2009	FY 2010	FY 2011
Finance Director	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00
Budget Analyst/Project Accountant	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

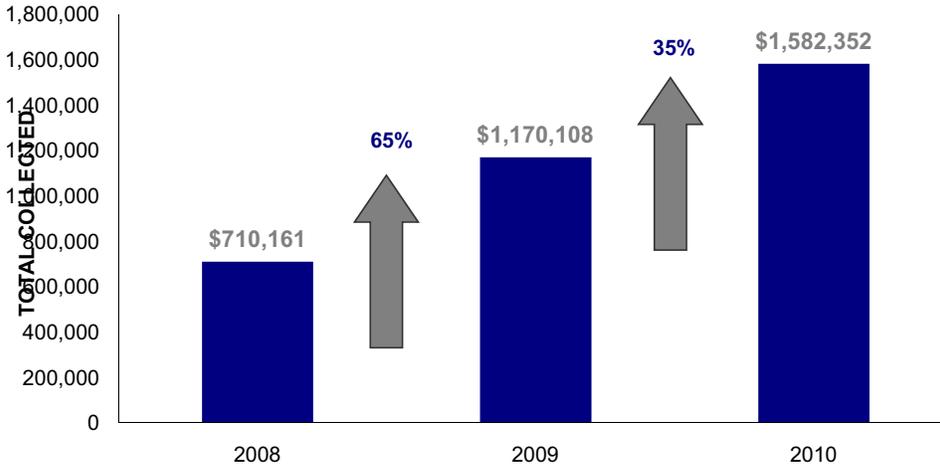
CITY OF TOMBALL  
 116 - GENERAL - FINANCE  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY 2010	FY2011	Recurring	Non-	FY 2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	123,061	140,338	117,754	148,276	-	-	148,276
6003	Wages - Full Time	106,737	124,800	117,195	129,358	-	-	129,358
6005	Wages - Overtime	411	200	700	2,060	-	-	2,060
6009	Wages - Other	13,196	-	3,750	-	-	-	-
6011	Vacation Pay	15,112	706	6,029	276	-	-	276
6012	Sick Pay	6,422	1,439	1,608	2,115	-	-	2,115
6013	Emergency Pay	439	-	-	-	-	-	-
6019	Miscellaneous Pay	1,860	3,410	3,094	2,021	-	-	2,021
6021	Social Security & Medicare Taxes	19,555	20,862	18,800	21,739	-	-	21,739
6022	TMRS Retirement - Employer	35,994	38,231	35,066	42,398	-	-	42,398
6024	Health Insurance	16,024	690	320	-	-	-	-
6025	Worker Compensation Insurance	489	480	529	501	-	-	501
6026	State Unemployment Taxes	225	1,350	945	1,350	-	-	1,350
	<b>TOTAL PERSONNEL SERVICES</b>	<b>339,525</b>	<b>332,506</b>	<b>305,790</b>	<b>350,093</b>	<b>-</b>	<b>-</b>	<b>350,093</b>
6101	Office Supplies	2,207	1,613	1,613	1,750	-	-	1,750
6102	Educational Supplies	68	-	-	-	-	-	-
6105	Food Supplies	100	100	122	100	-	-	100
6107	Clothing and Uniforms	132	-	-	-	-	-	-
6108	Fuel, Oil and Lubricants	-	-	40	-	-	-	-
6109	Postage	288	275	119	50	-	-	50
	<b>TOTAL SUPPLIES</b>	<b>2,795</b>	<b>1,988</b>	<b>1,894</b>	<b>1,900</b>	<b>-</b>	<b>-</b>	<b>1,900</b>
6204	Other Equipment Maintenance	300	300	310	350	-	-	350
	<b>TOTAL MAINTENANCE</b>	<b>300</b>	<b>300</b>	<b>310</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>350</b>
6301	Professional Services-Audit & Acct.	60,391	61,901	62,000	62,000	-	-	62,000
6304	Professional Services-Other	15,053	8,151	8,425	8,500	-	-	8,500
6312	Communications Services	676	-	544	769	-	-	769
6316	Printing and Binding	-	55	55	55	-	-	55
6317	Appraisal Services - Harris County	24,217	26,355	23,752	24,000	-	-	24,000
6329	Other Services	1,302	2,450	2,951	1,500	-	-	1,500
6332	Travel and Meals	7,926	4,973	3,500	4,500	-	-	4,500
6333	Dues and Subscriptions	1,386	1,210	1,210	1,500	-	-	1,500
6335	Advertising Cost	767	925	750	925	-	-	925
6337	Training	4,613	2,350	2,350	2,750	-	-	2,750
6397	Credit Card Processing Fee	21,322	15,300	26,070	25,000	-	-	25,000
6399	Services Charges	3,804	2,985	8,350	9,500	-	-	9,500
	<b>TOTAL SERVICES AND CHARGES</b>	<b>141,457</b>	<b>126,655</b>	<b>139,957</b>	<b>140,999</b>	<b>-</b>	<b>-</b>	<b>140,999</b>
<b>116</b>	<b>Total Department Expenditures</b>	<b>484,077</b>	<b>461,449</b>	<b>447,951</b>	<b>493,342</b>	<b>-</b>	<b>-</b>	<b>493,342</b>

**TOTAL DOLLAR AMOUNT OF CREDIT CARD COLLECTIONS AND THE ASSOCIATED PROCESSING FEES PAID FROM SEPTEMBER 2009 THROUGH AUGUST 2010**



**TOTAL CREDIT CARD VOLUME PER FISCAL YEAR**



# Information Systems

## Department Mission

To oversee and coordinate new and existing technology resources that will ensure reliability, availability, serviceability, and security in a timely manner to allow the other city departments to effectively accomplish their missions in accordance with the City's missions and goals and within our allotted budget.

## Program Narrative

### Accomplishments for FY 2010

- Completed construction of the data center to provide additional space and fortify the environment with sufficient cooling and power protection.
- Completed the installation of environmental monitor devices for the data centers. These devices provide history and alerts for temperature, humidity, and air flow within our server rooms.
- Ten new computers were used to perform a technology refresh replacing older outdated computers.
- Completed installation of new server and network monitoring system. This system provides email alerts for the Tomball servers and network equipment on outages and activities that meet defined thresholds.
- Completed installation of new network switches. This replaces aging equipment and provides redundant connections between data centers.

- Completed implementation of automated helpdesk system. This allows users to send an email to automatically initiate an IT service which also provides tracking and history.
- Completed implementation of Windows Deployment Services. This allows us to capture the image of a workstation and deploy it to a new workstation substantially lowering the amount of time required for software and workstation setup.
- Completed cleanup of server racks by scheduling a maintenance day which allowed us to bring the server environment down to organize cabling and power connections.

### Goals for FY 2011

- To better utilize our existing helpdesk system which will allow trends to be identified and better scheduling of time and priorities.
- Proactively assist departments with IT related budget planning.

### Objectives for FY 2011

- Installation of new Microsoft Forefront Antivirus software for servers and workstations.
- Upgrade the Fire Departments Visionair Records Management System (RMS) server to new hardware and updated software.
- Installation of Office 2007 for users.
- Upgrade Incode to Version 8.0.
- Consolidate servers from old hardware to our new virtual server environment.
- Move the Exchange email server from its old hardware to a virtual server to increase the disk capacity.

**CITY OF TOMBALL  
 117 - GENERAL - INFORMATION SYSTEMS  
 2010-2011 ADOPTED BUDGET WORKSHEET**

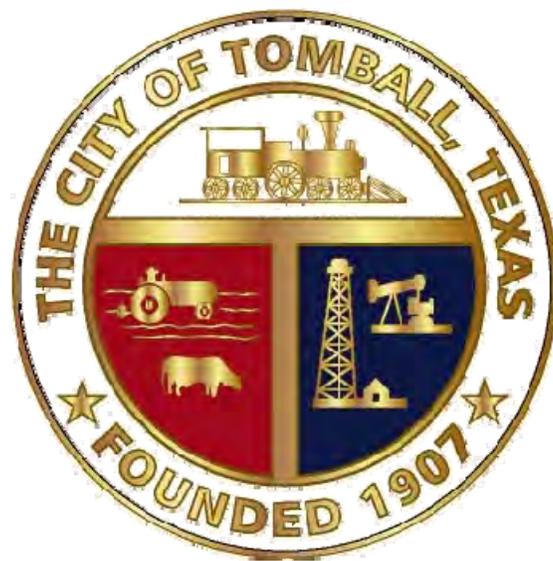
	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	-	-	-	-	-	-	-
Supplies	41,863	14,675	14,675	27,000	-	-	27,000
Maintenance	-	7,500	7,500	7,500	-	-	7,500
Services and charges	224,273	227,754	227,754	245,309	2,863	17,450	265,622
<b>Total Operating Expenditures</b>	<b>266,136</b>	<b>249,929</b>	<b>249,929</b>	<b>279,809</b>	<b>2,863</b>	<b>17,450</b>	<b>300,122</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>266,136</b>	<b>249,929</b>	<b>249,929</b>	<b>279,809</b>	<b>2,863</b>	<b>17,450</b>	<b>300,122</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Software Upgrades		\$2,863	

No staff has been assigned to this department as all services are contracted to a third party.

CITY OF TOMBALL  
 117 - GENERAL - INFORMATION SYSTEMS  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY 2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY 2011 Adopted Budget
6101	Office Supplies	776	5,000	5,000	27,000	-	-	27,000
6103	Computer Equipment <\$20,000	41,041	9,625	9,625	-	-	-	-
6109	Postage	45	50	50	-	-	-	-
	<b>TOTAL SUPPLIES</b>	<b>41,863</b>	<b>14,675</b>	<b>14,675</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>27,000</b>
6201	Office Equipment Maintenance	-	7,500	7,500	7,500	-	-	7,500
	<b>TOTAL MAINTENANCE</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>7,500</b>
6304	Professional Services-Other	120,301	115,000	115,000	125,005	-	-	125,005
6312	Communication Services	22,244	28,200	28,200	50,280	-	-	50,280
6320	Computer Software Service	73,530	84,554	84,554	70,024	2,863	17,450	90,337
6337	Training	8,197	-	-	-	-	-	-
	<b>TOTAL SERVICES AND CHARGES</b>	<b>224,273</b>	<b>227,754</b>	<b>227,754</b>	<b>245,309</b>	<b>2,863</b>	<b>17,450</b>	<b>265,622</b>
<b>117</b>	<b>Total Department Expenditures</b>	<b>266,136</b>	<b>249,929</b>	<b>249,929</b>	<b>279,809</b>	<b>2,863</b>	<b>17,450</b>	<b>300,122</b>



# Legal Department

## Department Mission

The legal department provides counsel and advice to the Mayor, City Council and all departments of the City of Tomball. The City Attorney represents the City in litigation, and is responsible for drafting and preparing contracts, resolutions, and ordinances.

## Program Narrative

### Objectives for FY 2011

- To provide the Mayor, City Council and the City of Tomball with accurate legal advice on matters of concern.
- To draft and prepare legal documents as the need arises.

### Major Budget Items

- Olson and Olson, City's Attorney (\$150,000)

CITY OF TOMBALL  
 118 - GENERAL - LEGAL  
 2009-2010 ADOPTED BUDGET WORKSHEET

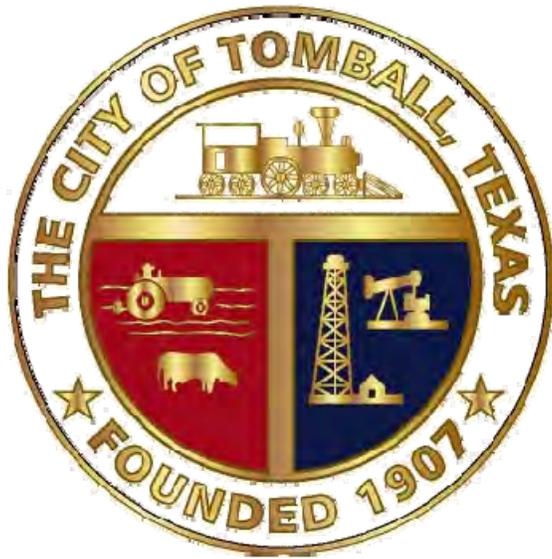
	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non-Recur.	FY2011 Adopted Budget
Personnel services	-	-	-	-	-	-	-
Supplies	4,912	3,425	3,425	3,425	-	-	3,425
Maintenance	-	-	-	-	-	-	-
Services and charges	93,012	150,000	214,000	150,000	-	-	150,000
<b>Total Operating Expenditures</b>	<b>97,924</b>	<b>153,425</b>	<b>217,425</b>	<b>153,425</b>	-	-	<b>153,425</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>97,924</b>	<b>153,425</b>	<b>217,425</b>	<b>153,425</b>	-	-	<b>153,425</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

No staff has been assigned to this department as all services are contracted to a third party.

CITY OF TOMBALL  
 118 - GENERAL - LEGAL  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY 2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY 2011 Adopted Budget
6102	Educational Supplies	4,894	3,400	3,400	3,400	-	-	3,400
6109	Postage	18	25	25	25	-	-	25
	<b>TOTAL SUPPLIES</b>	<b>4,912</b>	<b>3,425</b>	<b>3,425</b>	<b>3,425</b>	<b>-</b>	<b>-</b>	<b>3,425</b>
6303	Professional Services-Legal	93,012	150,000	214,000	150,000	-	-	150,000
	<b>TOTAL SERVICES AND CHARGES</b>	<b>93,012</b>	<b>150,000</b>	<b>214,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>118</b>	<b>Total Department Expenditures</b>	<b>97,924</b>	<b>153,425</b>	<b>217,425</b>	<b>153,425</b>	<b>-</b>	<b>-</b>	<b>153,425</b>



CITY OF TOMBALL  
 119 - GENERAL - NONDEPARTMENTAL  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	-	-	-	-	-	-	-
Supplies	1,828	1,660	1,200	14,290	-	-	14,290
Maintenance	-	300	330	330	-	-	330
Services and charges	260,127	258,562	236,997	241,762	-	-	241,762
<b>Total Operating Expenditures</b>	<b>261,955</b>	<b>260,522</b>	<b>238,527</b>	<b>256,382</b>	<b>-</b>	<b>-</b>	<b>256,382</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	625,191	1,632,788	1,632,788	1,846,468	-	-	1,846,468
<b>Total Expenditures</b>	<b>887,146</b>	<b>1,893,310</b>	<b>1,871,315</b>	<b>2,102,850</b>	<b>-</b>	<b>-</b>	<b>2,102,850</b>

This department consists of expenses incurred by multiple departments including copy charges and insurance.

CITY OF TOMBALL  
 119 - GENERAL - NONDEPARTMENTAL  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY 2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY2011
								Adopted Budget
6101	Office Supplies	1,828	1,635	1,200	5,180	-	-	5,180
6109	Postage		25	-	9,110	-	-	9,110
	<b>TOTAL SUPPLIES</b>	<b>1,828</b>	<b>1,660</b>	<b>1,200</b>	<b>14,290</b>	<b>-</b>	<b>-</b>	<b>14,290</b>
6201	Office Equipment Maintenance	-	300	330	330	-	-	330
	<b>TOTAL MAINTENANCE</b>	<b>-</b>	<b>300</b>	<b>330</b>	<b>330</b>	<b>-</b>	<b>-</b>	<b>330</b>
6329	Other Services	18,395	16,950	18,000	21,150	-	-	21,150
6330	Property and Liability Insurance	209,219	210,000	187,485	189,000	-	-	189,000
6331	Council Expenditure Allowance	32,273	31,372	31,372	31,372	-	-	31,372
6336	Equipment Rentals	240	240	140	240	-	-	240
	<b>TOTAL SERVICES AND CHARGES</b>	<b>260,127</b>	<b>258,562</b>	<b>236,997</b>	<b>241,762</b>	<b>-</b>	<b>-</b>	<b>241,762</b>
					256,382			
6691	Transfers Out	625,191	1,632,788	1,632,788	1,846,468	-	-	1,846,468
	<b>TOTAL TRANSFERS</b>	<b>625,191</b>	<b>1,632,788</b>	<b>1,632,788</b>	<b>1,846,468</b>	<b>-</b>	<b>-</b>	<b>1,846,468</b>
<b>119</b>	<b>Total Department Expenditures</b>	<b>887,146</b>	<b>1,893,310</b>	<b>1,871,315</b>	<b>2,102,850</b>	<b>-</b>	<b>-</b>	<b>2,102,850</b>

# Police Department

## Department Mission

The mission of the Tomball Police Department is to protect and serve the citizens of Tomball. As members of the Tomball Police Department, we dedicate ourselves to provide fair, impartial and ethical police service to all members of the community, with the highest degree of integrity, professionalism and respect.

## Program Narrative

### Accomplishments for FY 2010

- The total number of traffic collisions during 2010 year to date is 243 compared to 321 for the same period in 2009. This represents a 24.3% decrease over last year.
- The implementation of the Patrol Rifle Program has been completed. Two in-house patrol rifle training sessions were hosted by Tomball Police Department, at which time (21) of our officers were trained in the deployment of patrol rifles and currently carry these weapon systems during their patrol duties.
- Sick time usage has remained level in comparison to 2009; however, this represents as steady two-year decrease of 15% when compared to 2008.
- The transition from analog video equipment to digital video equipment has been completed within our (13) patrol units. This allows for a larger storage capacity with automatic video download capabilities. Furthermore, the upgraded video equipment allows a clearer picture, rear seat video, pre-amp recording, and video/officer identification.
- Response time currently averages 5 minutes 13 seconds for all calls for service.

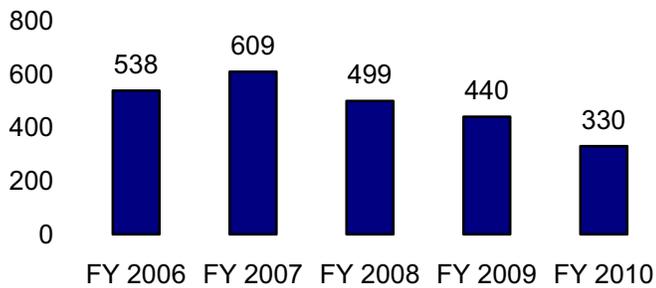
- Overall Uniform Crime Report clearance rate is 41%, more than two times higher than the national average.
- Specialized training has been offered in a variety of areas including:
  - ALERT (active-shooter) training
  - Monthly firearms/tactics training
  - Advanced Accident Investigation training
  - Crime Scene Investigation training
  - Crisis Negotiation Training for Strategic Response Team (SWAT) members
  - Leadership training for supervisors
  - Drug Interdiction training
  - Intoxylizer training
- Selective Traffic Enforcement Programs (S.T.E.P) have been established to create traffic awareness to the community by means of enforcement. As a result of our S.T.E.P initiatives, D.W.I. arrest have increased by 78% resulting in 253 arrest YTD compared to 142 last year at this time.
- Minimum staffing levels have been maintained throughout the year in both patrol and communications.
- The part-time officer program has been significantly enhanced to maximize patrol resources and increase staffing. We now have (5) part-time officers assigned to patrol. These officers are funded through cost savings associated with unfilled vacancies in the sworn ranks.
- After extensive review of organizational systems and environment issues through a process that included input from sworn and civilian employees at all levels, the "New TPD" reorganization plan was implemented. This thoughtful reorganization resulted in the formation of three clearly defined functional divisions – Patrol Operations Division, Criminal Investigations Division, and Special Services Division.

- All productivity areas are up considerably. These areas include citations, arrests, field interviews, and crime prevention notifications.

**Objectives for FY 2010**

- Reduce crime through the effective deployment of resources, and the implementation of crime prevention initiatives, while ensuring that crime is not being under reported.
- Reduce the number of traffic collisions by utilizing a holistic approach that focuses on education, enforcement, and engineering.
- Implement cooperative investigative strategies to increase UCR clearance rate.
- Increase employee morale through dynamic, thoughtful, and servant-based leadership that results in a decrease in employee use of sick time, and an increase in overall productivity.

**Motor Vehicle Crashes**



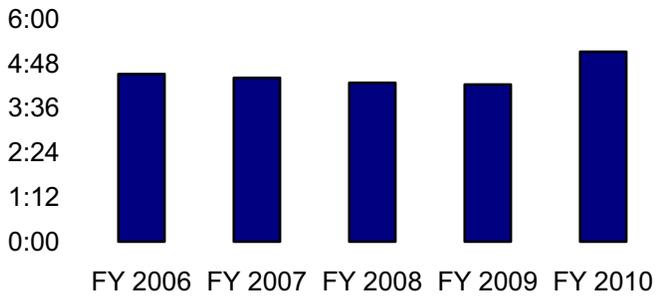
**Goals for FY 2010**

- Fill vacant sworn police officer positions through an aggressive recruitment approach that focuses on hiring employees that meet the highest standards.
- Enhance traffic safety through the completion of our “school zone” traffic safety plan, and also by adding state-of-the-art dispatch standards and protocol software that will result in higher levels of response, coordination, and delivery of police,

fire, and emergency medical services during traffic and other critical incidents.

- Create a part-time traffic safety officer position as a means of focusing on internal/external traffic complaints. Additionally, this person will be responsible for the coordination of engineering, education, and enforcement efforts.
- Deploy three automated license plate reader equipped patrol vehicles and train patrol personnel in their functionality and use.
- Establish an airborne operations unit in partnership with the United States Department of Justice.
- Obtain and deploy tactical operations readiness equipment such as hostage negotiation communications equipment, and remote tactical robotics equipment.
- Upgrade station and jail video surveillance equipment to enhance quality, and coverage.
- Upgrade telephone recording equipment to provide for greater departmentwide coverage, quality, and functionality.
- Install dedicated 20amp electrical circuits in patrol bay, and “smart” charging equipment in all patrol vehicles.
- Acquisition and installation of advanced force options simulator in the department training room.
- Establish a single purpose strategy committee to complete a review of the TPD Policy Manual and present recommendations to the Chief of Police.
- Reduce average response time to under five minutes or less for all calls for service.
- Increase specialized enforcement efforts in the areas such as vice and narcotics, through the utilization of target specific undercover/ sting operations.
- Enhance the current reserve officer program through recruitment, training, and operational/deployment efforts.

### Average Response Time



### Major Budget Items

- Fuel (\$82,000)
- Travel and Training (\$55,000)

**CITY OF TOMBALL  
121 - GENERAL FUND - POLICE DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	3,963,608	3,905,261	3,794,925	3,979,565	-	-	3,979,565
Supplies	217,067	188,500	188,500	190,000	-	-	190,000
Maintenance	81,879	61,000	61,000	56,500	-	20,000	76,500
Services and charges	193,067	179,500	179,447	169,500	-	15,000	184,500
<b>Total Operating Expenditures</b>	<b>4,455,621</b>	<b>4,334,261</b>	<b>4,223,872</b>	<b>4,395,565</b>	<b>-</b>	<b>35,000</b>	<b>4,430,565</b>
Capital Outlay	225,813	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	267,466	202,203	202,203	-	-	-	-
<b>Total Expenditures</b>	<b>4,948,900</b>	<b>4,536,464</b>	<b>4,426,075</b>	<b>4,395,565</b>	<b>-</b>	<b>35,000</b>	<b>4,430,565</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Jail Video Surveillance Repai/Upgrade			\$20,000
Telephone Recording System Upgrade			15,000

Staffing	FY2009	FY2010	FY2011
Police Chief	1.00	1.00	1.00
Captain	2.00	2.00	2.00
Lieutenant	1.00	1.00	1.00
Detective	1.00	1.00	1.00
Sergeant	6.00	6.00	6.00
Corporal	1.00	1.00	1.00
Police Officer	28.00	28.00	28.00
Public Service Officer	2.00	2.00	2.00
IT Support Specialist	1.00	1.00	1.00
Records Clerk	3.00	3.00	3.00
Dispatcher	9.00	9.00	9.00
<b>Subtotal</b>	<b>55.00</b>	<b>55.00</b>	<b>55.00</b>
Police Reserves	25.00	25.00	25.00
<b>Total</b>	<b>80.00</b>	<b>80.00</b>	<b>80.00</b>

CITY OF TOMBALL  
 121 - GENERAL - POLICE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

								FY 2011
ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	Adopted Budget
6001	Salaries - Administrative	287,151	339,747	274,428	401,229	-	-	401,229
6003	Wages - Full Time	2,045,453	2,424,739	2,227,006	2,399,788	-	-	2,399,788
6004	Wages - Part Time	67,615	77,085	62,961	79,397	-	-	79,397
6005	Wages - Overtime	305,532	218,227	260,000	239,979	-	-	239,979
6006	Wages - Call Duty	-	-	-	-	-	-	-
6009	Wages - Other	121,140	-	67,377	-	-	-	-
6011	Vacation Pay	146,155	25,215	75,037	18,677	-	-	18,677
6012	Sick Pay	68,399	29,134	63,101	23,508	-	-	23,508
6013	Emergency Pay	3,485	-	303	-	-	-	-
6019	Miscellaneous Pay	22,485	36,075	35,565	24,622	-	-	24,622
6021	Social Security & Medicare Taxes	226,196	240,992	230,924	243,877	-	-	243,877
6022	TMRS Retirement - Employer	405,396	430,853	419,716	463,794	-	-	463,794
6024	Health Insurance	196,566	4,452	2,028	-	-	-	-
6025	Worker Compensation Insurance	57,311	55,352	57,681	53,304	-	-	53,304
6026	State Unemployment Taxes	2,970	15,390	10,798	15,390	-	-	15,390
6030	Employee Tuition Reimbursement	7,754	8,000	8,000	16,000	-	-	16,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>3,963,608</b>	<b>3,905,261</b>	<b>3,794,925</b>	<b>3,979,565</b>	-	-	<b>3,979,565</b>
6101	Office Supplies	25,132	15,000	17,000	17,000	-	-	17,000
6102	Educational Supplies	6,317	2,000	2,000	2,000	-	-	2,000
6103	Computer Supplies	-	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	894	1,000	500	500	-	-	500
6105	Food Supplies	7,011	7,000	7,000	7,000	-	-	7,000
6106	Materials and Parts	52,426	45,000	45,000	45,000	-	-	45,000
6107	Clothing and Uniforms	31,569	30,000	30,000	30,000	-	-	30,000
6108	Fuel, Oil and Lubricants	77,620	82,000	84,000	85,000	-	-	85,000
6109	Postage	1,397	1,500	1,000	1,000	-	-	1,000
6119	Other Supplies	14,701	5,000	2,000	2,500	-	-	2,500
<b>TOTAL SUPPLIES</b>		<b>217,067</b>	<b>188,500</b>	<b>188,500</b>	<b>190,000</b>	-	-	<b>190,000</b>
6201	Office Equipment Maintenance	1,998	4,000	4,000	2,500	-	-	2,500
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6203	Radio Equipment Maintenance	19,338	17,000	17,000	15,000	-	-	15,000
6204	Other Equipment Maintenance	14,141	14,000	14,000	13,000	-	20,000	33,000
6205	Vehicle Maintenance	38,887	26,000	26,000	26,000	-	-	26,000
6206	Building Maintenance	7,515	-	-	-	-	-	-
<b>TOTAL MAINTENANCE</b>		<b>81,879</b>	<b>61,000</b>	<b>61,000</b>	<b>56,500</b>	-	<b>20,000</b>	<b>76,500</b>
6303	Professional Services-Legal	-	-	-	-	-	-	-
6304	Professional Services-Other	14,199	8,000	8,000	10,000	-	-	10,000
6311	Janitorial Services	-	-	-	-	-	-	-
6312	Telephone Services	30,084	26,000	26,000	13,000	-	15,000	28,000
6313	Utilities - Electrical	-	-	-	-	-	-	-
6314	Utilities - Other	-	-	-	-	-	-	-
6316	Printing and Binding	-	2,000	2,000	4,000	-	-	4,000
6318	Harris County Animal Control Serv.	24,000	24,000	24,000	24,000	-	-	24,000
6320	Computer Software Service	45,361	40,000	40,000	40,000	-	-	40,000
6324	Jail Service Expenditures	7,204	7,000	7,000	7,000	-	-	7,000
6325	Buy Money	5,007	4,000	4,000	4,000	-	-	4,000

CITY OF TOMBALL  
 121 - GENERAL - POLICE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY 2011 Adopted Budget
6328	Bike Patrol Expenditures	3,493	3,000	3,000	1,500	-	-	1,500
6329	Other Services	5,139	2,000	2,000	2,000	-	-	2,000
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	19,056	20,000	20,000	20,000	-	-	20,000
6333	Dues and Subscriptions	6,600	5,500	5,747	6,000	-	-	6,000
6335	Advertising Cost	1,709	1,000	1,000	2,000	-	-	2,000
6336	Equipment Rentals	2,043	2,000	1,700	1,000	-	-	1,000
6337	Training	29,172	35,000	35,000	35,000	-	-	35,000
	<b>TOTAL SERVICES AND CHARGES</b>	<b>193,067</b>	<b>179,500</b>	<b>179,447</b>	<b>169,500</b>	<b>-</b>	<b>15,000</b>	<b>184,500</b>
6402	Computer Equipment	-	-	-	-	-	-	-
6405	Vehicle Equipment	-	-	-	-	-	-	-
6406	Land and Buildings	225,813	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>225,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6998	Transfer to Fleet Replacement	267,466	202,203	202,203		-	-	-
	<b>TOTAL TRANSFERS</b>	<b>267,466</b>	<b>202,203</b>	<b>202,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>121</b>	<b>Total Department Expenditures</b>	<b>4,948,900</b>	<b>4,536,464</b>	<b>4,426,075</b>	<b>4,395,565</b>	<b>-</b>	<b>35,000</b>	<b>4,430,565</b>

# Municipal Court

## Department Mission

To provide fair, impartial, and timely adjudication of misdemeanor offenses committed and filed in the City of Tomball.

## Program Narrative

### Accomplishments for FY 2010

- 50% of Jury trials on standby resolved.
- Backlog of warrants waiting to be issued has been completed. Warrants are now up to date.
- Completion of Court Clerk Level II certification by Senior Court Clerk.
- Processed over 5,000 warrants and 11,000 tickets.

### Goals for FY 2011

- Improve warrant collections.
- Improve efficiency with customer relations.

### Objectives for FY 2011

- Complete Court Operations Manual.
- Create a warrant postcard mail out.
- Reduce warrant prep time by 10%.

CITY OF TOMBALL  
 122 - GENERAL FUND - MUNICIPAL COURT  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	306,144	261,775	260,424	388,832	-	-	388,832
Supplies	15,979	18,420	17,475	14,105	-	-	14,105
Maintenance	(472)	195	195	203	-	-	203
Services and charges	48,600	67,059	67,059	67,320	-	-	67,320
<b>Total Operating Expenditures</b>	<b>370,252</b>	<b>347,449</b>	<b>345,153</b>	<b>470,460</b>	<b>-</b>	<b>-</b>	<b>470,460</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	6,999	-	-	-	-	-
<b>Total Expenditures</b>	<b>370,252</b>	<b>354,448</b>	<b>345,153</b>	<b>470,460</b>	<b>-</b>	<b>-</b>	<b>470,460</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
Senior Court Clerk	1.00	1.00	1.00
Municipal Court Clerk	1.00	1.00	1.00
Assistant Court Clerk	1.00	1.00	1.00
Police Bailiff/Warrant Officer	1.00	1.00	1.00
Municipal Judge	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

\* This reflects end result of a staffing change that occurred mid-year.

CITY OF TOMBALL  
 122 - GENERAL - MUNICIPAL COURT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY2011 Adopted Budget
6001	Salaries - Administrative	37,263	44,283	42,472	46,233	-	-	46,233
6002	Salaries - Other	37,203	38,542	38,022	38,542	-	-	38,542
6003	Wages - Full Time	128,119	117,041	107,390	165,029	-	-	165,029
6004	Wages - Part Time				53,748	-	-	53,748
6005	Wages - Overtime	7,619	5,250	5,500	7,725	-	-	7,725
6009	Wages - Other	10,532	-	5,645	-	-	-	-
6011	Vacation Pay	12,422	1,351	6,151	1,924	-	-	1,924
6012	Sick Pay	3,895	2,028	2,714	2,099	-	-	2,099
6013	Emergency Pay	85	-	227	2,491	-	-	2,491
6019	Miscellaneous Pay	3,375	4,280	4,150	3,487	-	-	3,487
6021	Social Security & Medicare Taxes	17,933	16,277	16,003	21,447	-	-	21,447
6022	TMRS Retirement - Employer	32,513	29,830	29,639	41,828	-	-	41,828
6024	Health Insurance	13,144	321	164	-	-	-	-
6025	Worker Compensation Insurance	1,788	1,357	1,496	2,388	-	-	2,388
6026	State Unemployment Taxes	253	1,215	851	1,890	-	-	1,890
	<b>TOTAL PERSONNEL SERVICES</b>	<b>306,144</b>	<b>261,775</b>	<b>260,424</b>	<b>388,832</b>	<b>-</b>	<b>-</b>	<b>388,832</b>
6101	Office Supplies	11,374	12,000	12,000	12,000	-	-	12,000
6102	Educational Supplies	-	820	400	780	-	-	780
6103	Computer Supplies	-	-	-	-	-	-	-
6105	Food Supplies	102	100	75	75	-	-	75
6107	Clothing and Uniforms	195	200	200	250	-	-	250
6108	Fuel, Oil and Lubricants	482	1,000	500	1,000	-	-	1,000
6109	Postage	3,743	4,300	4,300	-	-	-	-
6119	Other Supplies	84	-	-	-	-	-	-
	<b>TOTAL SUPPLIES</b>	<b>15,979</b>	<b>18,420</b>	<b>17,475</b>	<b>14,105</b>	<b>-</b>	<b>-</b>	<b>14,105</b>
6201	Office Equipment Maintenance	118	-	-	-	-	-	-
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6205	Vehicle Maintenance	(590)	195	195	203	-	-	203
	<b>TOTAL MAINTENANCE</b>	<b>(472)</b>	<b>195</b>	<b>195</b>	<b>203</b>	<b>-</b>	<b>-</b>	<b>203</b>
6303	Professional Services-Legal	43,428	56,000	56,000	56,000	-	-	56,000
6312	Communication Services	620	504	504	565	-	-	565
6316	Printing and Binding	442	2,200	2,200	2,250	-	-	2,250
6320	Computer Software Service	-	-	-	-	-	-	-
6329	Other Services	630	3,000	3,000	3,000	-	-	3,000
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	981	3,220	3,220	3,220	-	-	3,220
6333	Dues and Subscriptions	938	1,035	1,035	1,035	-	-	1,035
6336	Equipment Rentals	-	-	-	-	-	-	-
6337	Training	1,561	1,100	1,100	1,250	-	-	1,250
	<b>TOTAL SERVICES AND CHARGES</b>	<b>48,600</b>	<b>67,059</b>	<b>67,059</b>	<b>67,320</b>	<b>-</b>	<b>-</b>	<b>67,320</b>
6998	Transfer to Fleet Replacement Fund	-	6,999	-	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>6,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>122</b>	<b>Total Department Expenditures</b>	<b>370,252</b>	<b>354,448</b>	<b>345,153</b>	<b>470,460</b>	<b>-</b>	<b>-</b>	<b>470,460</b>



# Community Center

## Department Mission

To serve everyone in a fair and equitable manner, so that in serving, the Center will enhance the quality of life for each individual, group, or organization being served.

To provide a staff, both paid and volunteer, who, through their individual and corporate efforts, give positive leadership to the development and administration of programs and activities, which will attract to the Center participants of all age groups.

## Program Narrative

### Accomplishments for FY2010

- Increased the number of health seminars and training at the center by 20%.
- Increased the number of groups that use the center by 25%.

### Goals for FY 2011

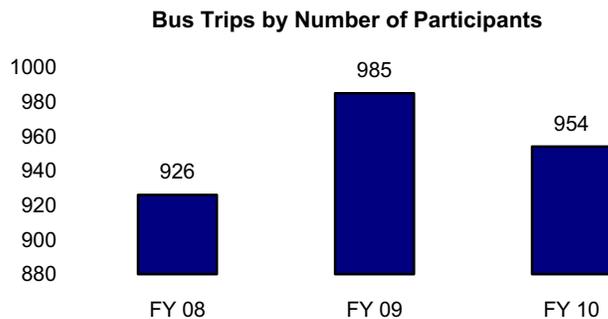
- To increase the availability of a variety of volunteers teaching activities for all ages
- To have as many activities that are cost effective in bringing in more participants of all ages
- To increase the awareness of what the center has to offer and to bring in more rentals
- To have more trips that appeal to all age groups

### Objectives for FY 2011

- Increase the number of volunteer teaching and training at the center by 25%
- Increase the number of groups that use the center by 50%

### Major Budget Items

- None



CITY OF TOMBALL  
 131 - GENERAL FUND - COMMUNITY CENTER  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	112,676	124,700	112,428	127,192	-	-	127,192
Supplies	6,782	8,264	8,200	10,053	-	-	10,053
Maintenance	6,214	967	740	1,004	-	-	1,004
Services and charges	646	2,165	1,300	1,840	-	-	1,840
<b>Total Operating Expenditures</b>	<b>126,318</b>	<b>136,096</b>	<b>122,668</b>	<b>140,089</b>	<b>-</b>	<b>-</b>	<b>140,089</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	19,321	19,321	-	-	-	-
<b>Total Expenditures</b>	<b>126,318</b>	<b>155,417</b>	<b>141,989</b>	<b>140,089</b>	<b>-</b>	<b>-</b>	<b>140,089</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
Manager	1.00	1.00	1.00
Assistant	1.00	1.00	1.00
Attendants-Part Time	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

CITY OF TOMBALL  
 131 - GENERAL - COMMUNITY CENTER  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY2011
								Adopted Budget
6001	Salaries - Administrative	40,843	47,819	44,670	49,254	-	-	49,254
6003	Wages - Full Time	26,470	30,202	28,394	31,108	-	-	31,108
6004	Wages - Part Time	6,937	22,287	10,970	21,852	-	-	21,852
6005	Wages - Overtime	1,570	1,000	1,176	1,030	-	-	1,030
6009	Wages - Other	4,372	-	1,889	-	-	-	-
6011	Vacation Pay	1,857	900	2,543	927	-	-	927
6012	Sick Pay	4,916	-	1,815	-	-	-	-
6019	Miscellaneous Pay	890	1,511	1,510	1,131	-	-	1,131
6021	Social Security & Medicare Taxes	6,299	7,935	6,951	8,058	-	-	8,058
6022	TMRS Retirement - Employer	11,053	11,416	11,430	12,456	-	-	12,456
6024	Health Insurance	7,006	246	164	-	-	-	-
6025	Worker Compensation Insurance	306	304	317	296	-	-	296
6026	State Unemployment Taxes	158	1,080	599	1,080	-	-	1,080
<b>TOTAL PERSONNEL SERVICES</b>		<b>112,676</b>	<b>124,700</b>	<b>112,428</b>	<b>127,192</b>	<b>-</b>	<b>-</b>	<b>127,192</b>
6101	Office Supplies	742	998	1,470	878	-	-	878
6103	Computer Supplies	-	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	43	195	100	190	-	-	190
6105	Food Supplies	2,410	3,000	3,000	4,570	-	-	4,570
6106	Materials and Parts	126	149	100	132	-	-	132
6108	Fuel, Oil and Lubricants	661	384	750	750	-	-	750
6109	Postage	21	41	25	25	-	-	25
6119	Other Supplies	593	2,049	2,000	2,194	-	-	2,194
6130	Furniture < \$20,000	2,186	1,448	755	1,314	-	-	1,314
<b>TOTAL SUPPLIES</b>		<b>6,782</b>	<b>8,264</b>	<b>8,200</b>	<b>10,053</b>	<b>-</b>	<b>-</b>	<b>10,053</b>
6201	Office Equipment Maintenance	-	-	-	-	-	-	-
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6204	Other Equipment Maintenance	-	-	-	-	-	-	-
6205	Vehicle Maintenance	744	709	500	1,004	-	-	1,004
6206	Building Maintenance	5,382	40	40	-	-	-	-
6219	Other Maintenance	89	218	200	-	-	-	-
<b>TOTAL MAINTENANCE</b>		<b>6,214</b>	<b>967</b>	<b>740</b>	<b>1,004</b>	<b>-</b>	<b>-</b>	<b>1,004</b>
6311	Janitorial Services	-	-	-	-	-	-	-
6312	Telephone Services	-	-	-	-	-	-	-
6313	Utilities - Electrical	-	-	-	-	-	-	-
6329	Other Services	-	-	-	50	-	-	50
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	236	960	650	560	-	-	560
6335	Advertising Cost	-	-	-	200	-	-	200
6336	Equipment Rentals	-	-	-	-	-	-	-
6337	Training	-	510	150	-	-	-	-
6398	Banquets, Dedications & Receptions	410	695	500	1,030	-	-	1,030
<b>TOTAL SERVICES AND CHARGES</b>		<b>646</b>	<b>2,165</b>	<b>1,300</b>	<b>1,840</b>	<b>-</b>	<b>-</b>	<b>1,840</b>
6998	Transfer to Fleet Replacement	-	19,321	19,321	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>19,321</b>	<b>19,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>131</b>	<b>Total Department Expenditures</b>	<b>126,318</b>	<b>155,417</b>	<b>141,989</b>	<b>140,089</b>	<b>-</b>	<b>-</b>	<b>140,089</b>



# Fire Marshal

## Department Mission

Our mission is to ensure that the commercial buildings within the City Limits of Tomball are protected from fire or other hazards through a proactive fire inspection. We also perform a thorough plan review on new commercial buildings and their applicable fire suppression and detection systems. Other responsibilities of our office include origin and cause fire investigations, responding to complaints, environmental hazards, and assisting the fire department with public education programs. We pride ourselves in the work we do, making Tomball a safer place to live, work and play.

## Program Narrative

### Accomplishments for FY 2010

- Implemented a program for company fire inspections and compiled a list of 180 businesses to be inspected. The list is expected to be completed by October 2009.

- Safety trailer has been at many large City functions during FY 2009.

### Objectives for FY 2011

- Respond to Fire Code complaints within the same business day of request 90% of the time.
- Complete plan reviews (civil, building, sprinkler, alarm) within 10 days from submittal 90% of the time.
- Continue to improve specialized employee training pertaining to installation, design, testing and maintenance of suppression and detection systems.
- Upgrade to wireless software for field inspectors.
- Establish district boundaries to conduct fire code inspections more efficiently.
- Create a renewal program for Fire Prevention permits.

CITY OF TOMBALL  
 141 - GENERAL FUND - FIRE MARSHAL  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	121,683	135,071	133,734	139,504	-	-	139,504
Supplies	17,475	21,549	21,028	20,638	-	-	20,638
Maintenance	2,120	3,630	3,389	2,190	-	-	2,190
Services and charges	10,391	14,123	13,072	15,018	-	-	15,018
<b>Total Operating Expenditures</b>	<b>151,669</b>	<b>174,373</b>	<b>171,223</b>	<b>177,350</b>	<b>-</b>	<b>-</b>	<b>177,350</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>151,669</b>	<b>174,373</b>	<b>171,223</b>	<b>177,350</b>	<b>-</b>	<b>-</b>	<b>177,350</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
Fire Marshal/Inspector	1.00	1.00	1.00
Fire Inspector	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

CITY OF TOMBALL  
 141 - GENERAL - FIRE MARSHAL  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Recurring	Non-	FY2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6003	Wages - Full Time	79,854	101,213	95,796	104,249	-	-	104,249
6005	Wages - Overtime	6,719	6,000	6,000	6,180	-	-	6,180
6009	Wages - Other	4,053	-	2,208	-	-	-	-
6011	Vacation Pay	4,279	628	1,689	556	-	-	556
6012	Sick Pay	752	838	1,545	862	-	-	862
6013	Emergency Pay	-	-	540	-	-	-	-
6019	Miscellaneous Pay	205	740	740	360	-	-	360
6021	Social Security & Medicare Taxes	7,287	8,370	8,243	8,585	-	-	8,585
6022	TMRS Retirement - Employer	12,920	15,340	15,140	16,743	-	-	16,743
6024	Health Insurance	4,163	90	1,455	-	-	-	-
6025	Worker Compensation Insurance	1,361	1,312	378	1,428	-	-	1,428
6026	State Unemployment Taxes	90	540	-	540	-	-	540
	<b>TOTAL PERSONNEL SERVICES</b>	<b>121,683</b>	<b>135,071</b>	<b>133,734</b>	<b>139,504</b>	<b>-</b>	<b>-</b>	<b>139,504</b>
6101	Office Supplies	7,273	1,644	2,108	1,933	-	-	1,933
6102	Educational Supplies	4,393	10,450	10,450	9,950	-	-	9,950
6104	Janitorial & Cleaning Supplies	-	-	-	-	-	-	-
6107	Clothing and Uniforms	1,452	1,980	1,980	2,315	-	-	2,315
6108	Fuel, Oil and Lubricants	2,787	6,050	4,496	4,440	-	-	4,440
6109	Postage	65	375	354	150	-	-	150
6119	Other Supplies	1,505	1,050	1,640	1,850	-	-	1,850
	<b>TOTAL SUPPLIES</b>	<b>17,475</b>	<b>21,549</b>	<b>21,028</b>	<b>20,638</b>	<b>-</b>	<b>-</b>	<b>20,638</b>
6201	Office Equipment Maintenance	-	-	-	-	-	-	-
6204	Other Equipment Maintenance	881	100	92	100	-	-	100
6205	Vehicle Maintenance	1,239	3,530	3,297	2,090	-	-	2,090
	<b>TOTAL MAINTENANCE</b>	<b>2,120</b>	<b>3,630</b>	<b>3,389</b>	<b>2,190</b>	<b>-</b>	<b>-</b>	<b>2,190</b>
6304	Professional Services-Other	60	2,000	245	1,000	-	-	1,000
6312	Telephone Services	2,021	1,080	2,534	1,600	-	-	1,600
6316	Printing and Binding	-	-	-	-	-	-	-
6332	Travel and Meals	1,597	3,950	3,950	4,700	-	-	4,700
6333	Dues and Subscriptions	2,255	3,143	2,393	3,093	-	-	3,093
6337	Training	1,090	3,950	3,950	4,625	-	-	4,625
6350	Child Safety Education	3,367	-	-	-	-	-	-
	<b>TOTAL SERVICES AND CHARGES</b>	<b>10,391</b>	<b>14,123</b>	<b>13,072</b>	<b>15,018</b>	<b>-</b>	<b>-</b>	<b>15,018</b>
6998	Transfers to Fleet Replacement	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>141</b>	<b>Total Department Expenditures</b>	<b>151,669</b>	<b>174,373</b>	<b>171,223</b>	<b>177,350</b>	<b>-</b>	<b>-</b>	<b>177,350</b>



# Fire Department

## Department Mission

To protect lives and property of the residents of the City of Tomball, Texas through fire suppression, fire prevention, and education of the public using volunteers from our local community.

## Program Narrative

### Accomplishments for FY 2010

- Percentage of time that the first arriving first apparatus has arrived on the scene in five minutes or less has risen from 55% in FY 2008 to nearly 67% in FY 2009.
- Through incentives, the desired nighttime staffing level of four firefighters is achieved four out of seven nights per week.
- A site for the location of City Fire Station #3 has been identified.
- One of the goals for FY 2009 was to complete in conjunction with other City of Tomball agencies, an emergency incident exercise. Hurricane Ike replaced the necessity of the exercise.

### Objectives for FY 2011

- Increase the percentage of time it takes for the first arriving fire apparatus to arrive on the scene within five minutes of being dispatched to an emergency from approximately 60% to 80%.
- Increase the number of firefighters responding at night and on Sunday on each first out apparatus (one from each station) to four (4).
- Design and complete, in conjunction with other City of Tomball agencies and EMS, one multi-jurisdictional, multi-agency emergency incident tabletop or exercise.
- Acquire the site for the third City of Tomball Fire Department Fire Station.

### Major Budget Items:

- Replacement Turnout Gear (\$41,220)
- Fuel (\$44,566)
- Vehicle Maintenance (\$62,650)

CITY OF TOMBALL  
 142 - GENERAL FUND - FIRE DEPARTMENT  
 2009-2010 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	589,206	628,629	602,275	797,523	-	-	797,523
Supplies	183,152	205,800	211,925	188,523	-	4,400	192,923
Maintenance	136,477	88,585	104,950	102,175	-	-	102,175
Services and charges	56,068	82,029	81,350	75,270	1,242	6,647	83,663
<b>Total Operating Expenditures</b>	<b>964,903</b>	<b>1,005,043</b>	<b>1,000,500</b>	<b>1,163,491</b>	<b>1,242</b>	<b>11,047</b>	<b>1,176,284</b>
Capital Outlay	9,921	341,376	341,376	-	-	75,000	425,612
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	51,879	51,879	51,879	-	-	-	-
<b>Total Expenditures</b>	<b>1,026,702</b>	<b>1,398,298</b>	<b>1,393,755</b>	<b>1,163,491</b>	<b>1,242</b>	<b>86,047</b>	<b>1,601,896</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Fire Preplan Software		\$1,242	\$6,647
Additional Firefighter Gear			4,400

Staffing	FY2009	FY2010	FY2011
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Fire Marshal/Inspector	0.00	0.00	0.00
Fire Inspector	0.00	0.00	0.00
Part Time Fire Fighter/ Fire Inspector	0.00	0.00	0.00
Fire Fighter	2.00	2.00	2.00
Part Time Fire Fighter	7.00	7.00	7.00
Administrative Assistant	1.00	1.00	1.00
<b>PAID STAFF</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>
Community Volunteers	60.00	60.00	60.00
<b>Total</b>	<b>72.00</b>	<b>72.00</b>	<b>72.00</b>

CITY OF TOMBALL  
 142 - GENERAL - FIRE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Non-		Amendment	FY2011
		Actual	Budget	Projections	Base	Recurring	Recurring	#1	Adopted Budget
6001	Salaries - Administrative	146,387	156,707	120,360	154,488	-	-		154,488
6003	Wages - Full Time	89,658	100,584	95,666	242,704	-	-		242,704
6004	Wages - Part Time	186,764	205,000	207,353	209,605	-	-		209,605
6005	Wages - Overtime	16,824	18,136	15,120	23,352	-	-		23,352
6006	Wages - Call Duty	40	-	-	-	-	-		-
6009	Wages - Other	9,483	-	5,152	-	-	-		-
6010	Fire Run Payments	16,698	27,000	27,000	27,000	-	-		27,000
6011	Vacation Pay	6,450	2,143	11,023	1,373	-	-		1,373
6012	Sick Pay	5,688	2,411	19,101	1,891	-	-		1,891
6013	Emergency Pay	153	-	-	-	-	-		-
6019	Miscellaneous Pay	1,690	3,360	4,505	925	-	-		925
6020	Volunteers' State Retirement	7,512	18,000	10,000	18,000	-	-		18,000
6021	Social Security & Medicare Taxes	35,900	37,359	37,106	48,529	-	-		48,529
6022	TMRS Retirement - Employer	36,578	37,867	37,300	51,752	-	-		51,752
6024	Health Insurance	17,962	564	183	-	-	-		-
6025	Worker Compensation Insurance	9,317	11,600	4,810	9,511	-	-		9,511
6026	State Unemployment Taxes	2,102	7,898	7,596	8,393	-	-		8,393
<b>TOTAL PERSONNEL SERVICES</b>		<b>589,206</b>	<b>628,629</b>	<b>602,275</b>	<b>797,523</b>	<b>-</b>	<b>-</b>		<b>797,523</b>
6101	Office Supplies	8,284	4,339	4,325	3,759	-	-		3,759
6102	Educational Supplies	1,385	-	-	-	-	-		-
6103	Computer Supplies	-	-	-	-	-	-		-
6104	Janitorial & Cleaning Supplies	3,748	4,014	4,000	4,122	-	-		4,122
6105	Food Supplies	14,766	24,790	24,500	22,576	-	-		22,576
6106	Materials and Parts	15,871	12,400	12,400	11,800	-	-		11,800
6107	Clothing and Uniforms	75,991	88,720	88,000	85,700	-	4,400		90,100
6108	Fuel, Oil and Lubricants	30,707	42,467	42,500	44,566	-	-		44,566
6109	Postage	304	500	400	300	-	-		300
6110	Chemical Supplies	2,083	15,800	15,800	-	-	-		-
6119	Other Supplies	30,013	12,770	20,000	15,700	-	-		15,700
<b>TOTAL SUPPLIES</b>		<b>183,152</b>	<b>205,800</b>	<b>211,925</b>	<b>188,523</b>	<b>-</b>	<b>4,400</b>		<b>192,923</b>
6201	Office Equipment Maintenance	-	500	500	1,500	-	-		1,500
6202	Computer Equipment Maintenance	-	-	-	-	-	-		-
6203	Radio Equipment Maintenance	8,885	-	-	-	-	-		-
6204	Other Equipment Maintenance	12,549	21,445	21,450	36,025	-	-		36,025
6205	Vehicle Maintenance	113,692	62,640	75,000	62,650	-	-		62,650
6206	Building Maintenance	698	-	6,000	-	-	-		-
6219	Other Maintenance	653	4,000	2,000	2,000	-	-		2,000
<b>TOTAL MAINTENANCE</b>		<b>136,477</b>	<b>88,585</b>	<b>104,950</b>	<b>102,175</b>	<b>-</b>	<b>-</b>		<b>102,175</b>
6303	Professional Services-Legal	-	-	-	-	-	-		-
6304	Professional Services-Other	225	1,330	1,000	2,050	-	-		2,050
6312	Telephone Services	14,326	15,000	15,000	12,800	-	-		12,800
6313	Utilities - Electrical	-	-	-	-	-	-		-
6316	Printing and Binding	-	-	-	-	-	-		-
6320	Computer Software Service	17,702	23,945	24,000	17,650	1,242	6,647		25,539
6329	Other Services	1,758	5,500	5,500	2,625	-	-	504	3,129
6330	Property and Liability Insurance	-	-	-	-	-	-		-
6332	Travel and Training	3,573	10,636	10,600	11,020	-	-		11,020
6333	Dues and Subscriptions	5,449	5,368	5,300	5,335	-	-		5,335
6335	Advertising Cost	-	450	450	550	-	-		550

CITY OF TOMBALL  
 142 - GENERAL - FIRE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	Amendment #1	FY2011 Adopted Budget
6336	Equipment Rentals	1,495	1,440	1,500	1,440	-	-		1,440
6337	Training	11,541	18,360	18,000	21,800	-	-		21,800
6350	Child Safety Education	-	-	-	-	-	-		-
6398	Banquets,Dedications & Receptions	-	-	-	-	-	-		-
	<b>TOTAL SERVICES AND CHARGES</b>	<b>56,068</b>	<b>82,029</b>	<b>81,350</b>	<b>75,270</b>	<b>1,242</b>	<b>6,647</b>		<b>83,663</b>
6402	Computer Equipment	-	-	-	-	-	-		-
6403	Machinery and Equipment	-	-	-	-	-	-	15,612	15,612
6405	Vehicle Equipment	-	-	-	-	-	-		-
6406	Land and Buildings	9,921	341,376	341,376	-	-	75,000	335,000	410,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>9,921</b>	<b>341,376</b>	<b>341,376</b>	<b>-</b>	<b>-</b>	<b>75,000</b>		<b>425,612</b>
6998	Transfers to Fleet Replacement	51,879	51,879	51,879	-	-	-		-
	<b>TOTAL TRANSFERS</b>	<b>51,879</b>	<b>51,879</b>	<b>51,879</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>142</b>	<b>Total Department Expenditures</b>	<b>1,026,702</b>	<b>1,398,298</b>	<b>1,393,755</b>	<b>1,163,491</b>	<b>1,242</b>	<b>86,047</b>		<b>1,601,896</b>

# Emergency Management

## Program Narrative

### Accomplishments for FY 2010

- Members of the Tomball Area Chamber of Commerce, working through the Tomball Area LEPC and the Office of Emergency Management, have identified at least six local businesses that are willing to provide access to equipment, supplies or other materials that could be needed in an emergency.
- Our volunteer for the Mass Care Annex of the City's Emergency operations Plan has identified three church facilities amenable to providing refuge areas of last resort from natural or man-made disasters. A Memorandum of Understanding is being developed for review to be presented to the churches.

### Goals for FY 2011

- Develop and execute a Memorandum of Understanding with 10 local businesses that may provide equipment or supplies in the event of a catastrophic emergency incident in the Tomball area.
- Complete Memorandums of Understanding (MOU) with three additional facilities to provide Refuge of Last Resort to members of the community or those evacuating from other areas but trapped on the roadway during the evacuation.
- Complete the Continuity of Operations Planning project.

### Major Budget Items

- Code Red Annual Contract (\$7,500)

CITY OF TOMBALL  
 143 - GENERAL FUND - EMERGENCY MANAGEMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

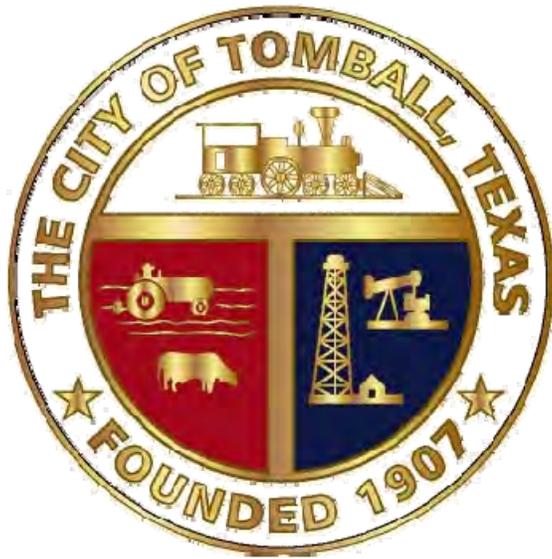
	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non-Recur.	FY2011 Adopted Budget
Personnel services	-	-	-	-	-	-	-
Supplies	3,684	1,350	1,377	1,350	-	-	1,350
Maintenance	-	-	-	-	-	-	-
Services and charges	8,320	13,170	13,150	13,170	-	-	13,170
<b>Total Operating Expenditures</b>	<b>12,004</b>	<b>14,520</b>	<b>14,527</b>	<b>14,520</b>	-	-	<b>14,520</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,004</b>	<b>14,520</b>	<b>14,527</b>	<b>14,520</b>	-	-	<b>14,520</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

No staff has been assigned to this department.

CITY OF TOMBALL  
 143 - GENERAL - EMERGENCY MANAGEMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY2011 Adopted Budget
6101	Office Supplies	-	100	100	100	-	-	100
6102	Educational Supplies	860	1,000	1,000	1,000	-	-	1,000
6107	Clothing and Uniforms	24	250	250	250	-	-	250
6119	Other Supplies	2,800	-	27	-	-	-	-
	<b>TOTAL SUPPLIES</b>	<b>3,684</b>	<b>1,350</b>	<b>1,377</b>	<b>1,350</b>	<b>-</b>	<b>-</b>	<b>1,350</b>
6312	Communication Services	7,633	7,500	7,500	7,500	-	-	7,500
6320	Computer Software Service	-	2,000	2,000	2,000	-	-	2,000
6332	Travel and Meals	-	1,470	1,400	1,470	-	-	1,470
6333	Dues and Subscriptions	578	600	650	600	-	-	600
6335	Advertising Cost	-	-	-	-	-	-	-
6336	Equipment Rentals	-	-	-	-	-	-	-
6337	Training	109	600	600	600	-	-	600
6350	Child Safety Education	-	1,000	1,000	1,000	-	-	1,000
	<b>TOTAL SERVICES AND CHARGES</b>	<b>8,320</b>	<b>13,170</b>	<b>13,150</b>	<b>13,170</b>	<b>-</b>	<b>-</b>	<b>13,170</b>
<b>143</b>	<b>Total Department Expenditures</b>	<b>12,004</b>	<b>14,520</b>	<b>14,527</b>	<b>14,520</b>	<b>-</b>	<b>-</b>	<b>14,520</b>



# Public Works Administration

## Department Mission

It is the mission of the Public Works Department to strive to continuously improve the maintenance and operations of the City's infrastructure; to provide reliable, quality, safe and efficient service to our customers.

## Program Narrative

### Accomplishments for FY 2010

- Hurricane Ike cleanup: After the storm hit in mid September, the public works department coordinated a five week cleanup effort to remove over 26,000 cubic yards of storm debris. That is enough to cover a football field over 25 feet high.

### Goals for FY 2011

- Identify and prioritize the necessary infrastructure maintenance and improvements that will effectively address the current needs of our community.

### Major Budget Items

None

**CITY OF TOMBALL  
151 - GENERAL FUND - PUBLIC WORKS ADMINISTRATION  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	45,946	42,517	42,228	44,324	-	-	44,324
Supplies	2,666	2,150	2,402	1,655	-	-	1,655
Maintenance	-	-	-	-	-	-	-
Services and charges	623	2,575	2,420	2,275	-	-	2,275
<b>Total Operating Expenditures</b>	<b>49,235</b>	<b>47,242</b>	<b>47,050</b>	<b>48,254</b>	<b>-</b>	<b>-</b>	<b>48,254</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	61,513	61,513	61,513	-	-	-	-
<b>Total Expenditures</b>	<b>110,748</b>	<b>108,755</b>	<b>108,563</b>	<b>48,254</b>	<b>-</b>	<b>-</b>	<b>48,254</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
Public Works Director of Operations	0.00	0.00	0.00
Director of Engineering and Planning	0.00	0.00	0.00
City Engineer	0.00	0.00	0.00
Assistant City Engineer	0.00	0.00	0.00
GIS Coordinator	0.00	0.00	0.00
Park, Street, Drainage Superintendent	0.00	0.00	0.00
Facilities Maintenance Specialist	0.00	0.00	0.00
Community Development Coordinator	0.00	0.00	0.00
Inventory Control Specialist	0.00	0.00	0.00
Receptionist/Office Assistant	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00
Construction Manager	0.00	0.00	0.00
VOE Student	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\* This reflects end result of a staffing change that occurred mid-year.

CITY OF TOMBALL  
 151 - GENERAL - PUBLIC WORKS ADMINISTRATION  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Recurring	Non-	FY2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	-	-	-	-	-	-	-
6003	Wages - Full Time	27,046	32,594	30,732	33,571	-	-	33,571
6005	Wages - Overtime	247	500	300	1,030	-	-	1,030
6006	Wages - Call Duty	-	-	-	-	-	-	-
6009	Wages - Other	1,641	-	882	-	-	-	-
6011	Vacation Pay	3,211	376	1,084	-	-	-	-
6012	Sick Pay	1,195	1,035	490	501	-	-	501
6013	Emergency Pay	-	-	-	-	-	-	-
6019	Miscellaneous Pay	725	-	1,035	845	-	-	845
6021	Social Security & Medicare Taxes	2,470	2,678	2,573	2,714	-	-	2,714
6022	TMRS Retirement - Employer	4,708	4,908	4,829	5,292	-	-	5,292
6024	Health Insurance	4,560	60	8	-	-	-	-
6025	Worker Compensation Insurance	98	96	106	100	-	-	100
6026	State Unemployment Taxes	45	270	189	270	-	-	270
	<b>TOTAL PERSONNEL SERVICES</b>	<b>45,946</b>	<b>42,517</b>	<b>42,228</b>	<b>44,324</b>	<b>-</b>	<b>-</b>	<b>44,324</b>
6101	Office Supplies	651	650	1,642	600	-	-	600
6102	Educational Supplies	-	-	-	-	-	-	-
6103	Computer Supplies	-	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	-	-	-	-	-	-	-
6105	Food Supplies	693	550	400	400	-	-	400
6106	Materials and Parts	64	100	180	100	-	-	100
6107	Clothing and Uniforms	161	-	-	180	-	-	180
6108	Fuel, Oil and Lubricants	-	-	-	-	-	-	-
6109	Postage	377	350	56	75	-	-	75
6119	Other Supplies	720	500	124	300	-	-	300
	<b>TOTAL SUPPLIES</b>	<b>2,666</b>	<b>2,150</b>	<b>2,402</b>	<b>1,655</b>	<b>-</b>	<b>-</b>	<b>1,655</b>
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6204	Other Equipment Maintenance	-	-	-	-	-	-	-
6205	Vehicle Maintenance	-	-	-	-	-	-	-
6206	Building Maintenance	-	-	-	-	-	-	-
	<b>TOTAL MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6302	Professional Services-Engineering	-	-	-	-	-	-	-
6303	Professional Services-Legal	-	-	-	-	-	-	-
6304	Professional Services-Other	-	-	-	-	-	-	-
6311	Janitorial Services	-	-	-	-	-	-	-
6312	Telephone Services	225	150	150	150	-	-	150
6313	Utilities - Electrical	-	-	-	-	-	-	-
6320	Computer Software Service	-	-	-	-	-	-	-
6329	Other Services	93	250	120	150	-	-	150
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	196	200	200	100	-	-	100
6333	Dues and Subscriptions	-	-	-	-	-	-	-
6335	Advertising Cost	-	-	-	-	-	-	-
6336	Equipment Rentals	-	-	-	-	-	-	-
6337	Training	-	350	350	250	-	-	250
6362	Permits and Licenses	109	1,625	1,600	1,625	-	-	1,625
	<b>TOTAL SERVICES AND CHARGES</b>	<b>623</b>	<b>2,575</b>	<b>2,420</b>	<b>2,275</b>	<b>-</b>	<b>-</b>	<b>2,275</b>
6402	Computer Equipment	-	-	-	-	-	-	-
6406	Land and Buildings	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6998	Transfer to Fleet Replacement	61,513	61,513	61,513	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>61,513</b>	<b>61,513</b>	<b>61,513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>151</b>	<b>Total Department Expenditures</b>	<b>110,748</b>	<b>108,755</b>	<b>108,563</b>	<b>48,254</b>	<b>-</b>	<b>-</b>	<b>48,254</b>



# Garage

## Program Narrative

### Accomplishments for FY 2010

- Organized garage work areas and equipment. Eliminated excessive and unnecessary traffic in the garage by moving the time clock and the ice machine. The garage is “authorized personnel only” which has significantly improved safety and efficiency of the operation.
- Replaced worn and unsafe machinery and equipment. Items replaced include the tire changing machine, wheel balancing machine, brake reconditioning machine, and the parts cleaner. Providing fleet maintenance with this equipment enables the department to perform more vehicle maintenance and repairs in-house, thereby creating significant cost savings, reducing repair times, and improving the quality of services for City owned vehicles and equipment.

### Objectives for FY 2011

- Look for ways to reallocate existing personnel and seasonal employees to provide additional manpower when needed as the garage currently operates with one mechanic.
- Look for an interim facilities maintenance software program that will assist in the management schedules for a fleet of over 70 vehicles.
- Continue reorganization and restructuring of garage operations to maximize safety and efficiency, and prepare for future upgrades.
- Replace existing shop compressed air system.
- Provide a storage rack for acetylene and oxygen bottles.

CITY OF TOMBALL  
 152 - GENERAL FUND - GARAGE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non-Recur.	FY2011 Adopted Budget
Personnel services	65,000	58,578	57,978	115,449	-	-	115,449
Supplies	11,829	6,696	8,060	7,700	-	-	7,700
Maintenance	1,540	1,600	832	1,950	-	-	1,950
Services and charges	2,249	1,492	2,725	2,725	-	-	2,725
<b>Total Operating Expenditures</b>	<b>80,617</b>	<b>68,366</b>	<b>69,595</b>	<b>127,824</b>	-	-	<b>127,824</b>
Capital Outlay	12,551	-	-	-	-	22,000	22,000
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>93,168</b>	<b>68,366</b>	<b>69,595</b>	<b>127,824</b>	-	<b>22,000</b>	<b>149,824</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Vehicle Lift			\$22,000

Staffing	FY2009	FY2010	FY2011
City Mechanic	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

CITY OF TOMBALL  
 152 - GENERAL - GARAGE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Recurring	Non-	FY2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6003	Wages - Full Time	38,441	45,323	41,325	90,045	-	-	90,045
6005	Wages - Overtime	1,190	1,000	1,000	2,060	-	-	2,060
6009	Wages - Other	1,918	-	1,220	-	-	-	-
6011	Vacation Pay	1,400	218	1,046	-	-	-	-
6012	Sick Pay	3,016	-	670	-	-	-	-
6013	Emergency Pay	261	-	1,128	-	-	-	-
6019	Miscellaneous Pay	55	365	365	175	-	-	175
6021	Social Security & Medicare Taxes	3,289	3,588	3,474	7,060	-	-	7,060
6022	TMRS Retirement - Employer	6,291	6,576	6,549	13,769	-	-	13,769
6024	Health Insurance	7,968	138	86	-	-	-	-
6025	Worker Compensation Insurance	1,126	1,100	926	1,800	-	-	1,800
6026	State Unemployment Taxes	45	270	189	540	-	-	540
	<b>TOTAL PERSONNEL SERVICES</b>	<b>65,000</b>	<b>58,578</b>	<b>57,978</b>	<b>115,449</b>	<b>-</b>	<b>-</b>	<b>115,449</b>
6101	Office Supplies	243	100	50	50	-	-	50
6103	Computer Supplies	-	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	51	-	-	-	-	-	-
6106	Materials and Parts	9,715	4,000	5,316	5,000	-	-	5,000
6107	Clothing and Uniforms	523	550	550	550	-	-	550
6108	Fuel, Oil and Lubricants	492	546	368	450	-	-	450
6109	Postage	-	25	25	-	-	-	-
6119	Other Supplies	805	1,475	1,751	1,650	-	-	1,650
	<b>TOTAL SUPPLIES</b>	<b>11,829</b>	<b>6,696</b>	<b>8,060</b>	<b>7,700</b>	<b>-</b>	<b>-</b>	<b>7,700</b>
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6204	Other Equipment Maintenance	73	-	154	-	-	-	-
6205	Vehicle Maintenance	151	100	100	100	-	-	100
6207	System Maintenance	1,316	1,500	578	1,850	-	-	1,850
	<b>TOTAL MAINTENANCE</b>	<b>1,540</b>	<b>1,600</b>	<b>832</b>	<b>1,950</b>	<b>-</b>	<b>-</b>	<b>1,950</b>
6312	Telephone Services	128	-	384	384	-	-	384
6329	Other Services	186	170	170	170	-	-	170
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	-	-	-	-	-	-	-
6333	Dues and Subscriptions	1,499	500	1,499	1,499	-	-	1,499
6336	Equipment Rentals	436	422	422	422	-	-	422
6337	Training	-	150	-	-	-	-	-
6362	Permits and Licenses	-	250	250	250	-	-	250
	<b>TOTAL SERVICES AND CHARGES</b>	<b>2,249</b>	<b>1,492</b>	<b>2,725</b>	<b>2,725</b>	<b>-</b>	<b>-</b>	<b>2,725</b>
6403	Machinery and Equipment	12,551	-	-	-	-	22,000	22,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>12,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>
<b>152</b>	<b>Total Department Expenditures</b>	<b>93,168</b>	<b>68,366</b>	<b>69,595</b>	<b>127,824</b>	<b>-</b>	<b>22,000</b>	<b>149,824</b>



# Parks Department

## Program Narrative

### Accomplishments for FY 2010

- Improvement to Wayne Stovall Sports Complex: A contract has been executed with KBR for continued improvements which will be completed prior to the Spring 2010 Little League Baseball season. The scope of the planned improvements include: renovations to 16 existing dugouts, improved fowl ball protection systems, and a new concrete sidewalk for a major pedestrian corridor within the park.
- Improvements to Jerry Matheson Park-City Pool during 2009 include: replacing the entire plaster surface to the interior of the pool, replacing the pool drains and depth markers to meet new state requirements, replacing all coping tiles, resealing the pool deck and cleaning the pool's sand filtering system.
- Jerry Matheson Park-Tennis Courts improvements completed include: resurfacing courts, reconstructing exterior fencing, and replacing all fence netting.
- New hand cleaner devices were installed at Juergens and Matheson Parks. A new accessibility water fountain was installed at Juergens Park. At Martin Luther King, Jr. Park, the security wire was removed from the fence and the restrooms were painted and restored.

- Depot Area Upgrades:

With the growing community events at this location the addition of the new gazebo, the department is responsible for providing additional utilities and system maintenance for the facility. Improvements completed include: expanded electrical services, landscaping, and landscape irrigation; improved hand railing and accessibility ramps, new sidewalks, and a new concrete surface for the multipurpose terrace at the depot plaza.

### Objectives for FY 2011

- Complete repairs needed for pumping system for the City pool in time for the 2010 swimming season.
- Provide new PVC rail fence for new gazebo at the Depot Plaza. This will protect the area and new amenities from any vehicle attempting to drive on unpaved areas.
- Provide new distance markers and exercise stations at the Juergens Park walking trail.
- Provide additional improvements for Martin Luther King, Jr. Park.
- Continue improvements for Wayne Stovall Memorial Sports Complex based on available funds.

### Major Budget Items

- None

**CITY OF TOMBALL  
153 - GENERAL FUND - PARKS DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

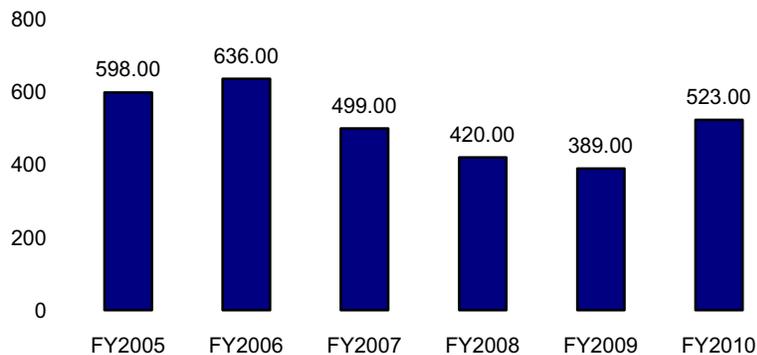
	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	234,915	220,054	217,119	225,399	-	-	225,399
Supplies	46,893	42,081	35,365	36,546	-	-	36,546
Maintenance	102,156	27,219	27,219	27,219	-	-	27,219
Services and charges	28,726	30,907	31,252	31,475	-	-	31,475
<b>Total Operating Expenditures</b>	<b>412,691</b>	<b>320,261</b>	<b>310,955</b>	<b>320,639</b>	<b>-</b>	<b>-</b>	<b>320,639</b>
Capital Outlay	173,610	191,854	193,204	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	19,413	16,455	16,455	-	-	-	-
<b>Total Expenditures</b>	<b>605,714</b>	<b>528,570</b>	<b>520,614</b>	<b>320,639</b>	<b>-</b>	<b>-</b>	<b>320,639</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
Park Foreman	1.00	1.00	1.00
Serviceman	4.00	4.00	4.00
Crew Worker**	0.20	0.20	0.20
<b>Total</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>

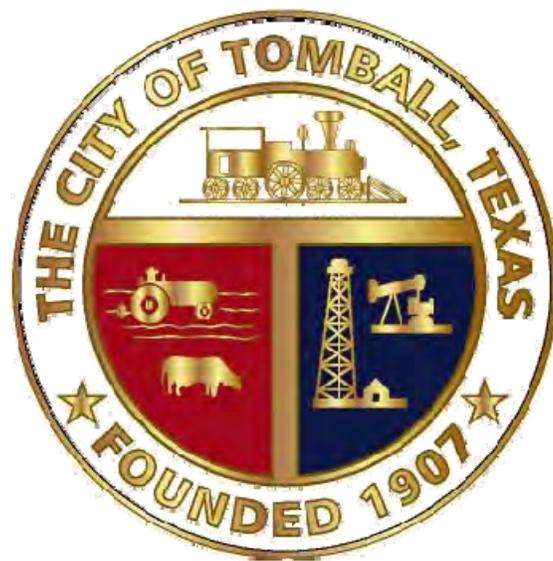
\*\* Equivalent of 1 Full Time person using Part Time summer labor distributed equally to Streets, Parks, Water, Sewer, and Gas Departments.

**Acreage Mowed**



CITY OF TOMBALL  
153 - GENERAL - PARKS DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY2011 Adopted Budget
6003	Wages - Full Time	137,120	161,574	151,453	166,422	-	-	166,422
6004	Wages - Part Time	3,438	4,500	4,500	4,635	-	-	4,635
6005	Wages - Overtime	7,168	4,000	4,000	4,120	-	-	4,120
6006	Wages - Call Duty	-	-	-	-	-	-	-
6009	Wages - Other	8,003	-	4,509	-	-	-	-
6011	Vacation Pay	7,294	1,618	4,387	1,233	-	-	1,233
6012	Sick Pay	4,408	1,596	2,324	947	-	-	947
6013	Emergency Pay	-	3,460	192	-	-	-	-
6019	Miscellaneous Pay	1,910	-	3,460	2,511	-	-	2,511
6021	Social Security & Medicare Taxes	12,429	13,522	13,120	13,766	-	-	13,766
6022	TMRS Retirement - Employer	22,981	24,149	23,774	26,156	-	-	26,156
6024	Health Insurance	25,858	258	144	-	-	-	-
6025	Worker Compensation Insurance	4,028	3,892	4,216	4,124	-	-	4,124
6026	State Unemployment Taxes	278	1,485	1,040	1,485	-	-	1,485
	<b>TOTAL PERSONNEL SERVICES</b>	<b>234,915</b>	<b>220,054</b>	<b>217,119</b>	<b>225,399</b>	<b>-</b>	<b>-</b>	<b>225,399</b>
6101	Office Supplies	-	-	25	-	-	-	-
6106	Materials and Parts	16,519	24,500	18,606	19,000	-	-	19,000
6107	Clothing and Uniforms	2,274	2,506	2,506	2,506	-	-	2,506
6108	Fuel, Oil and Lubricants	5,493	6,500	6,500	6,500	-	-	6,500
6109	Postage	-	75	52	40	-	-	40
6110	Chemical Supplies	5,211	2,500	1,676	2,500	-	-	2,500
6119	Other Supplies	17,396	6,000	6,000	6,000	-	-	6,000
	<b>TOTAL SUPPLIES</b>	<b>46,893</b>	<b>42,081</b>	<b>35,365</b>	<b>36,546</b>	<b>-</b>	<b>-</b>	<b>36,546</b>
6204	Other Equipment Maintenance	4,026	1,500	1,500	1,500	-	-	1,500
6205	Vehicle Maintenance	273	719	719	719	-	-	719
6206	Building Maintenance	-	-	-	-	-	-	-
6207	System Maintenance	97,857	25,000	25,000	25,000	-	-	25,000
	<b>TOTAL MAINTENANCE</b>	<b>102,156</b>	<b>27,219</b>	<b>27,219</b>	<b>27,219</b>	<b>-</b>	<b>-</b>	<b>27,219</b>
6304	Professional Services-Other	2,004	1,500	1,500	1,500	-	-	1,500
6312	Telephone Services	845	600	698	700	-	-	700
6313	Utilities - Electrical	-	-	-	-	-	-	-
6321	System Contract Service	25,277	26,795	26,795	26,795	-	-	26,795
6329	Other Services	-	-	-	-	-	-	-
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	-	-	-	-	-	-	-
6333	Dues and Subscriptions	132	132	395	600	-	-	600
6336	Equipment Rentals	108	300	500	500	-	-	500
6337	Training	250	1,580	1,284	1,300	-	-	1,300
6362	Permits and Licenses	111	-	80	80	-	-	80
	<b>TOTAL SERVICES AND CHARGES</b>	<b>28,726</b>	<b>30,907</b>	<b>31,252</b>	<b>31,475</b>	<b>-</b>	<b>-</b>	<b>31,475</b>
6406	Land and Buildings	-	-	1,350	-	-	-	-
6409	System Expansion	173,610	191,854	191,854	-	-	-	-
6411	Little League Expansion	-	-	-	-	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>173,610</b>	<b>191,854</b>	<b>193,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6998	Transfer to Fleet Replacement	19,413	16,455	16,455	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>19,413</b>	<b>16,455</b>	<b>16,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>153</b>	<b>Total Department Expenditures</b>	<b>605,714</b>	<b>528,570</b>	<b>520,614</b>	<b>320,639</b>	<b>-</b>	<b>-</b>	<b>320,639</b>



# Streets Department

## Program Narrative

### Accomplishments for FY 2010

- Engineered Pavement Management Plan  
HDR/Claunch & Miller have been authorized by the City to perform an engineering assessment and develop an EPMP for all asphalt streets. The completed program will include a complete inventory of all asphalt streets, repair and maintenance recommendations, and a registered copy of the MicroPaver software program. The software will allow the department to manage and update the EPMP for the next several years. The completed EPMP will enable the City to effectively manage and budget for future repairs and preventive maintenance of all city maintained asphalt streets.
- Concrete Street Maintenance  
The Streets department began a maintenance program for the concrete streets in the City. The objective of this initial process is to identify and repair the most significant failures and prevent further deterioration to these areas. Problem areas that have been identified and repaired include areas in Tomball Hills, Hunterwood, and Tomball Terrace. In addition to these areas, damaged sidewalks on Baker Street have been replaced as well.
- Drainage Maintenance Program  
The street department developed a program for drainage maintenance designed to improve the maintenance of the drainage system and to address areas experiencing localized flooding problems. Initial phase accomplishments

include ditch resolution and culvert replacements on Belmont Street, Southmore Street, and Anna Street. Also repairs were made in the alley at 700 W Main Street, Walnut Street, and Oxford Street.

### Objectives for FY 2011

- Implement completed EPMP's and prepare projects for 2011 based on available funds.
- Develop program for regular maintenance of Main Street to include: routine inspections of downtown sidewalks and ADA ramps, regular maintenance of landscaping, and scheduled cleaning of downtown sidewalks, curbs, and alleys.
- Develop a maintenance program for the City's portion of all new and improved major drainage channels and detention facilities.

### Major Budget Items

- Asphalt Street Maintenance (\$75,000)
- Concrete Street Maintenance (\$50,000)
- Drainage System Maintenance (\$50,000)
- Street Light Utility Service (\$105,000)

CITY OF TOMBALL  
 154 - GENERAL FUND - STREET DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	375,165	356,318	353,541	340,273	-	-	340,273
Supplies	41,849	50,322	40,995	44,223	-	-	44,223
Maintenance	177,143	330,388	210,048	217,288	175,000	-	392,288
Services and charges	221,440	145,514	110,309	117,950	-	-	117,950
<b>Total Operating Expenditures</b>	<b>815,596</b>	<b>882,542</b>	<b>714,893</b>	<b>719,734</b>	<b>175,000</b>	<b>-</b>	<b>894,734</b>
Capital Outlay	5,141,938	3,259,330	3,260,277	-	-	680,000	1,466,000
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	304,571	125,842	125,842	-	-	-	-
<b>Total Expenditures</b>	<b>6,262,105</b>	<b>4,267,714</b>	<b>4,101,012</b>	<b>719,734</b>	<b>175,000</b>	<b>680,000</b>	<b>2,360,734</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Asphalt Street Maintenance Program		\$175,000	

Staffing	FY2009	FY2010	FY2011
Street & Drainage Foreman	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00
Serviceman	5.00	5.00	5.00
Crew Worker**	0.20	0.20	0.20
<b>Total</b>	<b>8.20</b>	<b>8.20</b>	<b>8.20</b>

\*\* Equivalent of 1 Full Time person using Part Time summer labor distributed equally to Streets, Parks, Water, Sewer, and Gas Departments.

CITY OF TOMBALL  
 154 - GENERAL - STREETS DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	Amendment #1	FY2011 Adopted Budget
6001	Salaries - Administrative	52,309	60,778	56,860	62,601	-	-		62,601
6003	Wages - Full Time	169,562	199,326	174,502	185,939	-	-		185,939
6004	Wages - Part Time	3,110	4,500	4,500	4,635	-	-		4,635
6005	Wages - Overtime	7,786	4,500	4,500	4,635	-	-		4,635
6009	Wages - Other	12,790	-	6,399	-	-	-		-
6011	Vacation Pay	19,373	2,678	11,287	2,240	-	-		2,240
6012	Sick Pay	11,412	2,359	12,203	2,002	-	-		2,002
6013	Emergency Pay	813	-	-	-	-	-		-
6019	Miscellaneous Pay	6,485	7,165	7,730	3,231	-	-		3,231
6021	Social Security & Medicare Taxes	21,271	21,519	21,131	20,302	-	-		20,302
6022	TMRS Retirement - Employer	38,272	38,808	38,131	38,903	-	-		38,903
6024	Health Insurance	19,146	438	8	-	-	-		-
6025	Worker Compensation Insurance	12,478	11,952	14,854	13,761	-	-		13,761
6026	State Unemployment Taxes	358	2,295	1,436	2,025	-	-		2,025
	<b>TOTAL PERSONNEL SERVICES</b>	<b>375,165</b>	<b>356,318</b>	<b>353,541</b>	<b>340,273</b>	<b>-</b>	<b>-</b>		<b>340,273</b>
6101	Office Supplies	-	-	22	-	-	-		-
6106	Materials and Parts	18,484	22,500	20,486	21,500	-	-		21,500
6107	Clothing and Uniforms	3,221	4,679	3,501	3,698	-	-		3,698
6108	Fuel, Oil and Lubricants	18,299	21,068	15,000	17,000	-	-		17,000
6109	Postage	20	75	44	25	-	-		25
6119	Other Supplies	1,825	2,000	1,942	2,000	-	-		2,000
	<b>TOTAL SUPPLIES</b>	<b>41,849</b>	<b>50,322</b>	<b>40,995</b>	<b>44,223</b>	<b>-</b>	<b>-</b>		<b>44,223</b>
6204	Other Equipment Maintenance	6,948	4,500	2,164	3,500	-	-		3,500
6205	Vehicle Maintenance	3,096	2,690	1,910	2,390	-	-		2,390
6206	Building Maintenance	-	-	-	-	-	-		-
6207	System Maintenance	167,098	323,198	205,974	211,398	175,000	-		386,398
	<b>TOTAL MAINTENANCE</b>	<b>177,143</b>	<b>330,388</b>	<b>210,048</b>	<b>217,288</b>	<b>175,000</b>	<b>-</b>		<b>392,288</b>
6302	Professional Services-Engineering	-	-	-	-	-	-		-
6304	Professional Services-Other	81,393	12,030	998	-	-	-		-
6312	Telephone Services	1,992	1,500	1,658	1,700	-	-		1,700
6313	Utilities - Electrical	-	-	-	-	-	-		-
6319	Mosquito Control	5,928	7,200	7,200	7,200	-	-		7,200
6329	Other Services	2,450	2,500	2,900	2,500	-	-		2,500
6330	Property and Liability Insurance	208	-	-	-	-	-		-
6332	Travel and Training	220	-	-	-	-	-		-
6335	Advertising Cost	-	-	-	-	-	-		-
6336	Equipment Rentals	-	2,000	500	1,000	-	-		1,000
6337	Training	-	220	220	550	-	-		550
6338	Street Light Service	125,667	119,000	95,860	105,000	-	-		105,000
6362	Permits and Licenses	3,582	1,064	973	-	-	-		-
	<b>TOTAL SERVICES AND CHARGES</b>	<b>221,440</b>	<b>145,514</b>	<b>110,309</b>	<b>117,950</b>	<b>-</b>	<b>-</b>		<b>117,950</b>
6405	Vehicle Equipment	-	-	63	-	-	-		-
6406	Land and Buildings	-	-	884	-	-	-		-
6409	System Expansion	5,141,938	3,259,330	3,259,330	-	-	680,000	786,000	1,466,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>5,141,938</b>	<b>3,259,330</b>	<b>3,260,277</b>	<b>-</b>	<b>-</b>	<b>680,000</b>	<b>786,000</b>	<b>1,466,000</b>
6998	Transfer to Fleet Replacement	304,571	125,842	125,842	-	-	-		-
	<b>TOTAL TRANSFERS</b>	<b>304,571</b>	<b>125,842</b>	<b>125,842</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>154</b>	<b>Total Department Expenditures</b>	<b>6,262,105</b>	<b>4,267,714</b>	<b>4,101,012</b>	<b>719,734</b>	<b>175,000</b>	<b>680,000</b>		<b>2,360,734</b>



# Sanitation Department

## Program Narrative

### Accomplishments for FY 2010

- City of Tomball Closed Landfill:  
The Public Works Department has authorized Raba Kistner Consulting to perform the necessary leachate removal within existing landfill gas vents as well as the necessary monitoring and reporting activities that will facilitate closure of this landfill. The department completed a site grading project to provide a sufficient clayey cap for municipal solid waste disposal areas and to

eliminate ponding water thereby minimizing rain water infiltration which contributes to the leachate issue.

### Major Budget Items

- Annual Plastic Garbage Bags (\$50,100)
- Leachate Removal (\$100,000)
- Contract Garbage Services (\$1,900,000)
- Methane Gauging and Ground Water Monitoring (\$100,000)

CITY OF TOMBALL  
 155 - GENERAL FUND - SANITATION DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	-	-	-	-	-	-	-
Supplies	35,790	24,800	22,400	25,000	-	-	25,000
Maintenance	-	-	-	-	-	-	-
Services and charges	2,060,870	2,460,255	1,920,973	2,020,000	-	-	2,020,000
<b>Total Operating Expenditures</b>	<b>2,096,660</b>	<b>2,485,055</b>	<b>1,943,373</b>	<b>2,045,000</b>	<b>-</b>	<b>-</b>	<b>2,045,000</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,096,660</b>	<b>2,485,055</b>	<b>1,943,373</b>	<b>2,045,000</b>	<b>-</b>	<b>-</b>	<b>2,045,000</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

No staff has been assigned to this department as all services are contracted to a third party.

CITY OF TOMBALL  
 155 - GENERAL - SANITATION DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non- Recurring	FY2011 Adopted Budget
6109	Postage	822	-	-	-	-	-	-
6119	Other Supplies	34,968	24,800	22,400	25,000	-	-	25,000
	<b>TOTAL SUPPLIES</b>	<b>35,790</b>	<b>24,800</b>	<b>22,400</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
6304	Professional Services-Other	68,236	152,394	120,000	120,000	-	-	120,000
6327	Garbage Services	1,959,960	2,236,000	1,800,000	1,900,000	-	-	1,900,000
6329	Other Services	-	-	-	-	-	-	-
6330	Property and Liability Insurance	29,203	-	-	-	-	-	-
6361	Studies and Analysis	3,471	70,797	-	-	-	-	-
6362	Permits and Licenses	-	1,064	973	-	-	-	-
	<b>TOTAL SERVICES AND CHARGES</b>	<b>2,060,870</b>	<b>2,460,255</b>	<b>1,920,973</b>	<b>2,020,000</b>	<b>-</b>	<b>-</b>	<b>2,020,000</b>
<b>155</b>	<b>Total Department Expenditures</b>	<b>2,096,660</b>	<b>2,485,055</b>	<b>1,943,373</b>	<b>2,045,000</b>	<b>-</b>	<b>-</b>	<b>2,045,000</b>



# Engineering and Planning

## Department Mission

To plan, design, construct City of Tomball's public infrastructure in a coordinated, efficient and environmentally responsible manner-providing excellent customer service, superior drinking water, safe streets and mobility, and effective drainage, wastewater collection and treatment. To implement the City's land use policies by providing guidance to the public to manage growth and maintain a sustainable community.

## Program Narrative

### Accomplishments for FY 2010

- Executed a professional services agreement to complete CIP standard details for design and construction and final updated standards will be posted on the Engineering and Planning website.
- Completed development of the City minimum CIP technical specifications and general notes and posted them to the website.
- Processed plan reviews in an average time of 3 days through engineering and in an average 12.5 days through planning.
- A contract was executed with HGAC for the Livable Centers project. The plan will go before Council to be adopted in late September.
- Developed a CIP project summary report system and posted on the City's web site.

- A draft list of proposed changes to the zoning ordinance has been developed.
- Prepared rezoning, text amendment and planned development ordinances in conjunction with rezoning requests pertaining to land use and development.

### Objectives for FY 2011

- Develop CIP design standards manual and post results to the web.
- Develop water modeling for City system.
- Manage zoning ordinance rewrite project.
- Work on the Downtown Specific Plan.
- Manage, complete and implement the Comprehensive Plan Project.
- Continue to attend and contribute to the DRC meeting
- Begin implementation of Livable Centers Project.
- Prepare a strategic list of capital projects based on the Livable Centers and 2920 Access Management Studies.

### Goals for FY 2011

- Process plan reviews separately through Engineering and Planning within an average of fourteen business days and twenty-one days respectively.
- Process Zoning and Board of Adjustments cases by all required deadlines.
- Monitor and update website for up-to-date and relevant content.

**CITY OF TOMBALL  
156 - GENERAL FUND - ENGINEERING AND PLANNING  
2010-2011 ADOPTED BUDGET WORKSHEET**

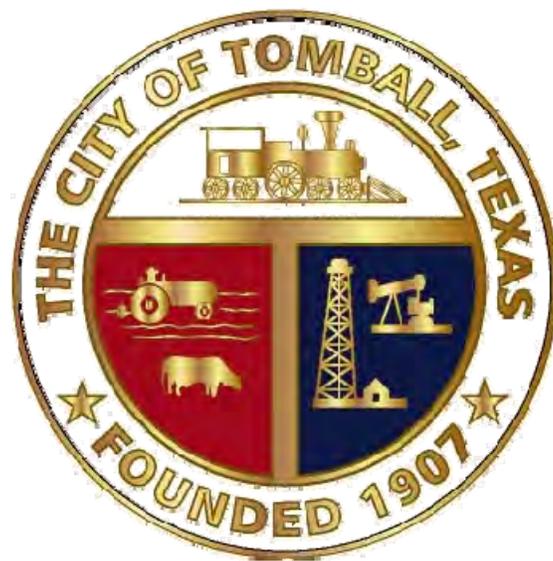
	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	527,686	532,566	526,617	547,908	-	-	547,908
Supplies	13,046	15,700	13,200	14,700	1,500	7,000	23,200
Maintenance	-	-	400	1,000	-	-	1,000
Services and charges	204,547	377,666	362,416	108,750	-	100,000	386,750
<b>Total Operating Expenditures</b>	<b>745,279</b>	<b>925,932</b>	<b>902,633</b>	<b>672,358</b>	<b>1,500</b>	<b>107,000</b>	<b>958,858</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>745,279</b>	<b>925,932</b>	<b>902,633</b>	<b>672,358</b>	<b>1,500</b>	<b>107,000</b>	<b>958,858</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
WaterCAD Software		\$1,500	\$7,000
GIS Consulting			100,000

Staffing	FY2009	FY2010	FY2011
Director of Engineering & Planning	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00
Project Technician	1.00	1.00	1.00
Community Development Coordinator/ City Planner	1.00	1.00	1.00
Construction Manager	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Assistant City Planner	1.00	1.00	1.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

CITY OF TOMBALL  
 156 - GENERAL - ENGINEERING AND PLANNING  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Non- Recurring	Amendment #1	FY2011
		Actual	Budget	Projections	Base			Recurring
6001	Salaries - Administrative	267,593	301,974	288,061	311,034	-	-	311,034
6003	Wages - Full Time	99,909	113,360	109,580	117,811	-	-	117,811
6005	Wages - Overtime	3,527	7,170	4,000	5,150	-	-	5,150
6009	Wages - Other	20,149	-	10,332	-	-	-	-
6011	Vacation Pay	14,925	3,903	7,780	3,803	-	-	3,803
6012	Sick Pay	7,726	1,126	4,869	3,339	-	-	3,339
6013	Emergency Pay	46	-	-	-	-	-	-
6019	Miscellaneous Pay	2,250	4,420	4,420	2,656	-	-	2,656
6021	Social Security & Medicare Taxes	30,386	33,045	32,380	33,956	-	-	33,956
6022	TMRS Retirement - Employer	55,752	60,560	60,258	66,226	-	-	66,226
6024	Health Insurance	19,354	750	398	-	-	-	-
6025	Worker Compensation Insurance	4,507	4,368	3,216	2,043	-	-	2,043
6026	State Unemployment Taxes	505	1,890	1,323	1,890	-	-	1,890
6030	Employee Tuition Reimbursement	1,056	-	-	-	-	-	-
	<b>TOTAL PERSONNEL SERVICES</b>	<b>527,686</b>	<b>532,566</b>	<b>526,617</b>	<b>547,908</b>	<b>-</b>	<b>-</b>	<b>547,908</b>
6101	Office Supplies	3,954	5,000	4,000	5,000	-	-	5,000
6102	Educational Supplies	1,325	2,000	2,000	2,000	-	-	2,000
6103	Computer Supplies	-	-	-	-	-	-	-
6105	Food Supplies	1,767	2,000	1,200	2,000	-	-	2,000
6107	Clothing and Uniforms	145	200	-	200	-	-	200
6108	Fuel, Oil and Lubricants	831	1,500	1,500	1,500	-	-	1,500
6109	Postage	4,679	5,000	4,500	4,000	-	-	4,000
6119	Other Supplies	345	-	-	-	1,500	7,000	8,500
6130	Furniture< \$20,000	-	-	-	-	-	-	-
	<b>TOTAL SUPPLIES</b>	<b>13,046</b>	<b>15,700</b>	<b>13,200</b>	<b>14,700</b>	<b>1,500</b>	<b>7,000</b>	<b>23,200</b>
6205	Vehicle Maintenance			400	1,000			1,000
	<b>TOTAL MAINTENANCE</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
6301	Professional Services-Audit & Acct.	-	-	-	-	-	-	-
6302	Professional Services-Engineering	33,207	55,204	55,204	25,500	-	-	25,500
6304	Professional Services-Other	153,298	277,712	277,712	45,000	-	100,000	323,000
6312	Telephone Services	2,930	-	-	-	-	-	-
6316	Printing and Binding	1,933	3,000	1,500	3,000	-	-	3,000
6323	Surveys, Plats and Blueprints	-	7,000	7,000	6,000	-	-	6,000
6332	Travel and Meals	3,436	12,000	7,000	10,000	-	-	10,000
6333	Dues and Subscriptions	1,672	3,500	3,000	2,000	-	-	2,000
6335	Advertising Cost	1,873	4,000	2,000	4,000	-	-	4,000
6336	Equipment Rentals	218	-	-	-	-	-	-
6337	Training	4,784	12,750	8,000	10,000	-	-	10,000
6362	Permits and Licenses	1,197	2,500	1,000	3,250	-	-	3,250
	<b>TOTAL SERVICES AND CHARGES</b>	<b>204,547</b>	<b>377,666</b>	<b>362,416</b>	<b>108,750</b>	<b>-</b>	<b>100,000</b>	<b>386,750</b>
6998	Transfer to Fleet Replacement	5,565	-	-	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>156</b>	<b>Total Department Expenditures</b>	<b>745,279</b>	<b>925,932</b>	<b>902,633</b>	<b>672,358</b>	<b>1,500</b>	<b>107,000</b>	<b>958,858</b>



# Facilities Maintenance

## Department Mission

This division's primary focus is to improve the level of maintenance of the facilities and infrastructure as assigned.

## Program Narrative

### Accomplishments for FY 2010

- Converted City owned unused tennis courts into storage facility for the police department.
- Completed accessibility and safety improvements to the City owned County Tax Office building.

### Goals for FY 2011

- Implement fluorescent tube recycling program.
- Develop and implement a maintenance service agreement for all city buildings that will provide routine maintenance of heating and cooling systems.
- Maintain courteous, prompt, and effective service to all internal and external customers that will allow for consistent and smooth operations.

## Major Budget Items

- Janitorial Services (\$60,000)
- Communication Services (\$102,392)
- Electric Payments (\$270,750)

CITY OF TOMBALL  
 157 - GENERAL FUND - FACILITIES MAINTENANCE  
 2010-2011 ADOPTED BUDGET WORKSHEET

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	47,445	46,896	46,238	47,876	-	-	47,876
Supplies	15,700	9,879	12,487	10,002	-	-	10,002
Maintenance	72,819	45,239	58,239	75,339	-	194,000	269,339
Services and charges	360,818	387,464	423,530	435,592	-	-	435,592
<b>Total Operating Expenditures</b>	<b>496,782</b>	<b>489,478</b>	<b>540,494</b>	<b>568,809</b>	<b>-</b>	<b>194,000</b>	<b>762,809</b>
Capital Outlay	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>496,782</b>	<b>489,478</b>	<b>540,494</b>	<b>568,809</b>	<b>-</b>	<b>194,000</b>	<b>762,809</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
Tax Office Roof Replacement			\$44,000
City Hall Roof Replacement			150,000

Staffing	FY2009	FY2010	FY2011
Facilities Maintenance Specialist	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

CITY OF TOMBALL  
 157 - GENERAL - FACILITIES MAINTENANCE  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Recurring	Non-	FY 2011
		Actual	Budget	Projections	Base		Recurring	Adopted
6003	Wages - Full Time	29,051	34,112	32,419	35,135	-	-	35,135
6005	Wages - Overtime	1,490	1,000	1,000	1,030	-	-	1,030
6009	Wages - Other	1,460	-	968	-	-	-	-
6011	Vacation Pay	2,394	394	656	405	-	-	405
6012	Sick Pay	771	525	759	525	-	-	525
6019	Miscellaneous Pay	955	1,265	1,265	1,075	-	-	1,075
6021	Social Security & Medicare Taxes	2,772	2,853	2,847	2,882	-	-	2,882
6022	TMRS Retirement - Employer	4,982	5,229	5,189	5,622	-	-	5,622
6024	Health Insurance	2,306	60	-	-	-	-	-
6025	Worker Compensation Insurance	1,219	1,188	946	931	-	-	931
6026	State Unemployment Taxes	45	270	189	270	-	-	270
	<b>TOTAL PERSONNEL SERVICES</b>	<b>47,445</b>	<b>46,896</b>	<b>46,238</b>	<b>47,876</b>	<b>-</b>	<b>-</b>	<b>47,876</b>
6104	Janitorial & Cleaning Supplies	5,572	5,000	5,000	5,000	-	-	5,000
6105	Food Supplies	4,171	2,600	2,600	2,600	-	-	2,600
6106	Materials and Parts	323	500	1,065	1,000	-	-	1,000
6107	Clothing and Uniforms	485	610	778	767	-	-	767
6108	Fuel, Oil and Lubricants	474	1,094	500	600	-	-	600
6109	Postage	4,674	75	66	35	-	-	35
6119	Other Supplies	-	-	2,478	-	-	-	-
	<b>TOTAL SUPPLIES</b>	<b>15,700</b>	<b>9,879</b>	<b>12,487</b>	<b>10,002</b>	<b>-</b>	<b>-</b>	<b>10,002</b>
6201	Office Equipment Maintenance	4,200	5,500	2,800	3,500	-	-	3,500
6204	Other Equipment Maintenance	390	-	-	-	-	-	-
6205	Vehicle Maintenance	45	439	439	439	-	-	439
6206	Building Maintenance	68,184	39,300	55,000	71,400	-	194,000	265,400
	<b>TOTAL MAINTENANCE</b>	<b>72,819</b>	<b>45,239</b>	<b>58,239</b>	<b>75,339</b>	<b>-</b>	<b>194,000</b>	<b>269,339</b>
6311	Janitorial Services	44,290	51,412	48,000	60,000	-	-	60,000
6312	Telephone Services	85,458	85,302	102,392	102,392	-	-	102,392
6313	Utilities - Electrical	227,949	246,750	270,638	270,750	-	-	270,750
6336	Equipment Rentals	3,122	4,000	2,500	2,450	-	-	2,450
	<b>TOTAL SERVICES AND CHARGES</b>	<b>360,818</b>	<b>387,464</b>	<b>423,530</b>	<b>435,592</b>	<b>-</b>	<b>-</b>	<b>435,592</b>
<b>157</b>	<b>Total Department Expenditures</b>	<b>496,782</b>	<b>489,478</b>	<b>540,494</b>	<b>568,809</b>	<b>-</b>	<b>194,000</b>	<b>762,809</b>



# Enterprise Fund

## Fund Description

The City's water, wastewater and gas utilities are financed and operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

## Fund Narrative

### Concluding Fiscal Year Financial Performance

Ending Fund Balance in the Enterprise Fund is projected to be \$9,230,604 which is \$34,646 more than budget. Revenues for the current fiscal year, budgeted at \$10,582,300 are expected to come in approximately 9.6% or \$1,100,925 more than budget. Tap revenues are also projected to be more than budget. Due to historically low interest rates, interest earnings will fall short of budget.

Operating expenses for FY 2010 are projected to come in approximately \$17,871 more than budget. Payments to the Harris County Regional Water Authority were more than anticipated, due to an increase in electrical cost to water and wastewater. Funds budgeted for maintenance of the utility systems is also anticipated to be more than budget.

Projected ending Fund Balance of \$9,230,604 represents 110.70% of operating expenses in the Enterprise Fund. The City's Financial Management Policy states that reserves should be between 15 and 20% with a target level of 18%. Funds budgeted for maintenance of the utility systems are also anticipated to be less than budget.

Projected ending Fund Balance of \$9,230,604 represents 110.70% of operating expenses in the Enterprise Fund. The City's Financial Management Policy states that reserves should be between 15 and 20% with a target level of 18%. Projected net revenues will have provided debt coverage ratios of 607% for revenue bond debt and 219.1% coverage on total system supported debt.

## 2010/2011 Budget

### Revenues

Budget revenues for FY 2011 are \$11,740,410. This amount is \$1,158,110 or 11% more than revenues budgeted for FY 2010. This increase is primarily due to proposed rate decreases for natural gas due to the City's lower contract purchase price for FY 2011. There are also decreases in revenues budgeted from tap fees due to the lack of new development and a reduction in interest earnings due to the historically low interest rates.

During FY 2008 a comprehensive utility rate study was completed. This type of study, conducted by an outside consulting firm, is used to evaluate the rates needed to keep the Enterprise Fund operations self-supporting similar to a private sector business while also generating sufficient revenues to provide required debt ratios on outstanding revenue debt and projected new debt to facilitate needed infrastructure projects. Another goal of the rate study was to bring the rate structure into compliance with legislation adopted by the State of Texas in 2007 requiring utilities to adopt conservation rate structures. The conservation rate structure was implemented during FY 2009 for commercial customers. It was said at the time that the conservation structure would be implemented for residential customers in the FY 2010 budget. The water revenues budgeted do reflect the change in residential rates. On average 76% of the City's utility customers fall in the 10,000 gallon or less/month user class. These are Tier 1 customers, and they will not experience an increase in rates for FY 2011. Customers in Tier II, those using 11,000 – 15,000 gallons will have a 15% increase on their base rate and a 25% increase on volume rate. The Tier III users, those using 16,000+ gallons will have a base rate 15% higher and a volume rate 25% higher than the Tier II users. All commercial rates as well as rates for wastewater will remain the same as those adopted for FY 2009.

The cost to the City for its natural gas supply was \$6.03 per Mcf for FY 2010 which is the delivered cost of the gas, not the raw rate. The rate charged to customers not only covers the cost of the natural gas itself but also pays for the daily operations of the natural gas system, system maintenance, capital projects, and a proportionate share of annual debt payments. As of September, 30, 2010 the new rate per Mcf had not been locked in for FY 2010-2011

### Expenditures

The base budget for operating expenses for FY 2011 is \$8,905,217 which is \$582,386 or 7% more than the current budget for FY 2010. The proposed budget for the Enterprise Fund does include 1 non-recurring supplemental program totaling \$425,000 and 1 recurring supplemental totaling \$59,600.

Proposed cash funding of Capital Improvement Plan projects in the Enterprise Fund for FY 2011 totals just over \$300,000. Due to excess reserve balances in the Enterprise Fund, it is recommended to use cash to

complete the construction phase of this project rather than include this amount in a planned Revenue Bond issue.

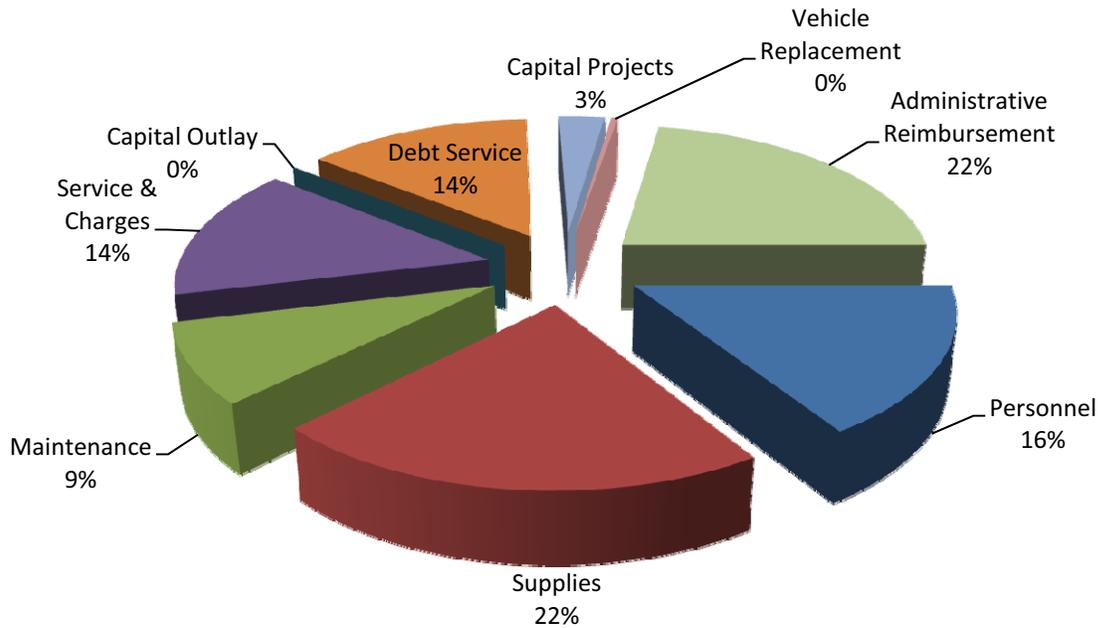
Budgeted ending Fund Balance for FY 2011 of \$10,251,435 provides fund balance reserves of 120.90% of operating expenses. Budgeted net system revenues available for debt service of 2.8 million provide a debt coverage ratio on revenue bond debt of 527% and on total system supported debt (revenue bonds and certificates of obligation) of 194.1%. The debt coverage ration required by the revenue bond covenants is 125%. Although the system is not required to provide a 125% coverage for total system supported debt, it is a goal of Enterprise Fund to provide this level of coverage to demonstrate the strength of the system and increase the City's bond rating on Enterprise debt. Earlier this year, the City was awarded an increase in its revenue bond rating to an AA- and high debt coverage ratios were a contributing factor in receiving the rating upgrade.

## ENTERPRISE FUND EXPENDITURES

BY MAJOR COST CATEGORY	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Budget
Personnel	\$ 1,705,038	\$ 1,650,380	\$ 1,638,098	\$ 1,718,155
Supplies	\$ 2,372,988	\$ 2,279,150	\$ 2,308,887	\$ 2,311,351
Maintenance	\$ 233,088	\$ 436,314	\$ 451,857	\$ 922,044
Service & Charges	\$ 1,923,365	\$ 1,624,170	\$ 1,691,718	\$ 1,560,209
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,524,285	\$ 1,794,979	\$ 1,489,979	\$ 1,470,535
Capital Projects	\$ 1,222,588	\$ 4,139,805	\$ 5,161,194	\$ 300,000
Vehicle Replacement	\$ 121,510	\$ 121,510	\$ 121,510	\$ 43,827
Administrative Reimbursement	\$ -	\$ 2,260,134	\$ 2,260,134	\$ 2,393,458
<b>TOTAL</b>	<b>\$ 9,102,862</b>	<b>\$ 14,306,442</b>	<b>\$ 15,123,377</b>	<b>\$ 10,719,579</b>

Prior to the FY 2007-08 budget, capital projects and capital outlay (non construction related projects) were combined in the capital outlay expense category. Starting with FY 2007-08, these types of expenditures were separated.

### Enterprise Fund Expenditures



**Enterprise Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**2010-2011 Adopted Budget Worksheet**

	FY2009	FY2010	FY2010	FY2011	Amendment	FY2011
	Actuals	Current Budget	Projections	Adjusted Base Budget	#1	Total Adopted Budget
<b>Operating Revenues:</b>						
Water sales	\$ 4,185,305	\$ 2,992,500	\$ 4,128,500	\$ 4,149,510		\$ 4,149,510
Sewer sales	2,288,007	2,350,000	2,318,000	2,354,360		2,354,360
Gas sales	4,368,813	4,080,000	4,101,270	4,183,295		4,183,295
Tap fees	59,475	32,000	96,075	59,505		59,505
Reconnect fees	32,175	34,000	30,000	33,165		33,165
Interest	171,082	214,000	85,000	115,275		115,275
Other*	1,004,325	879,800	835,380	845,300		845,300
Transfers	-	-	-	-		-
<b>Total Operating Revenues</b>	<b>\$ 12,109,182</b>	<b>\$ 10,582,300</b>	<b>\$ 11,594,225</b>	<b>\$ 11,740,410</b>		<b>\$ 11,740,410</b>
<b>Expenses:</b>						
Enterprise Administration	\$ 381,169	\$ 268,350	\$ 290,929	\$ 277,048		\$ 277,048
Utility Billing	-	339,848	267,165	286,308		286,308
Water	1,922,289	1,780,846	1,824,148	1,809,942		1,809,942
Wastewater	1,111,229	1,249,230	1,280,021	1,279,083		1,866,683
Gas	2,479,945	2,424,423	2,418,305	2,374,778		2,374,778
Administrative Transfer to General Fund		2,260,134	2,260,134	2,393,458		2,393,458
<b>Total Operating Expenses</b>	<b>\$ 5,894,632</b>	<b>\$ 8,322,831</b>	<b>\$ 8,340,702</b>	<b>\$ 8,420,617</b>		<b>\$ 9,008,217</b>
<b>Net Revenue Available for Debt</b>	<b>\$ 6,214,550</b>	<b>\$ 2,259,469</b>	<b>\$ 3,253,523</b>	<b>\$ 3,319,793</b>		<b>\$ 2,732,193</b>
<b>Debt Service</b>						
Revenue Bonds	\$ 538,595	\$ 836,183	\$ 536,183	\$ 537,966		\$ 537,966
Certificates of Obligation	973,901	948,797	948,797	922,569		922,569
Fiscal Fees	11,789	10,000	5,000	10,000		10,000
<b>Total Debt Service</b>	<b>\$ 1,524,285</b>	<b>\$ 1,794,979</b>	<b>\$ 1,489,979</b>	<b>\$ 1,470,535</b>		<b>\$ 1,470,535</b>
<b>Non-Operating Revenues (expenses)</b>						
Proceeds from debt	-	-	-	-		-
Vehicle replacement	(121,510)	121,510	(121,510)	-		(43,827)
Capital outlay	(1,222,588)	(4,139,805)	(5,161,194)	-		(1,203,000)
Short Term Financing				-		-
<b>Total Non-Operating Revenue</b>	<b>\$ (1,344,098)</b>	<b>\$ (4,018,295)</b>	<b>\$ (5,282,704)</b>	<b>\$ -</b>		<b>\$ (1,246,827)</b>
<b>Net Income (Excluding Depr.)</b>	<b>\$ 3,346,168</b>	<b>\$ (3,553,806)</b>	<b>\$ (3,519,160)</b>	<b>\$ 1,849,258</b>		<b>\$ 14,831</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,403,596</b>	<b>\$ 12,749,764</b>	<b>\$ 12,749,764</b>	<b>\$ 9,230,604</b>	<b>\$ 1,006,000</b>	<b>\$ 10,236,604</b>
<b>Ending Fund Balance</b>	<b>\$ 12,749,764</b>	<b>\$ 9,195,958</b>	<b>\$ 9,230,604</b>	<b>\$ 11,079,862</b>		<b>\$ 10,251,435</b>
Fund Balance as % of Operating Costs		110.5%	110.7%	131.6%		119.4%
Debt Coverage on Revenue Debt			607%	617%		508%
Debt Coverage on Total Debt			219.1%	227.3%		187.1%

Other Revenues consist of Penalties, Administrative charges, Returned check fees, and TEDC Contributions.

No transfers to Vehicle Replacement for One Year \$ 90,254

Projected Fund Balance \$ 11,170,116

**ENTERPRISE FUND  
REVENUES  
2010-2011 ADOPTED BUDGET WORKSHEET**

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	FY2011
		Actual	Current Budget	Projections	Base Budget	Total Adopted Budget
5600	Water Sales	4,185,305	2,992,500	4,128,500	4,149,510	4,149,510
	TOTAL WATER SALES	\$ 4,185,305	\$ 2,992,500	\$ 4,128,500	\$ 4,149,510	\$ 4,149,510
5640	Sewer Sales	2,288,007	2,350,000	2,318,000	2,354,360	2,354,360
	TOTAL SEWER SALES	\$ 2,288,007	\$ 2,350,000	\$ 2,318,000	\$ 2,354,360	\$ 2,354,360
5670	Gas Sales	4,368,813	4,080,000	4,101,270	4,183,295	4,183,295
	TOTAL GAS SALES	\$ 4,368,813	\$ 4,080,000	\$ 4,101,270	\$ 4,183,295	\$ 4,183,295
5610	Water taps	28,298	15,000	38,325	19,265	19,265
5650	Sewer taps	8,755	3,000	31,000	12,155	12,155
5680	Gas taps	22,421	14,000	26,750	28,085	28,085
	TOTAL TAP FEES	\$ 59,475	\$ 32,000	\$ 96,075	\$ 59,505	\$ 59,505
5620	Reconnect fees	32,175	34,000	30,000	33,165	33,165
	TOTAL RECONNECT FEES	\$ 32,175	\$ 34,000	\$ 30,000	\$ 33,165	\$ 33,165
5800	Interest income	158,435	214,000	85,000	115,275	115,275
5801	Unrealized Gain on Investments	12,648				
	TOTAL INTEREST INCOME	\$ 171,082	\$ 214,000	\$ 85,000	\$ 115,275	\$ 115,275
5690	Penalties	94,613	95,000	80,000	87,350	87,350
5695	Administrative charges	40,615	41,000	33,880	36,450	36,450
5720	Returned checks	1,830	1,800	1,500	1,500	1,500
5730	Miscellaneous	3,499	2,000	-	-	-
5740	Sale of property	143,768	20,000	-	-	-
5770	TEDC contributions	720,000	720,000	720,000	720,000	720,000
5780	Other reimbursements	-	-	-	-	-
	TOTAL OTHER REVENUES	\$ 1,004,325	\$ 879,800	\$ 835,380	\$ 845,300	\$ 845,300
	Debt Proceeds	-	-	-	-	-
	TOTAL DEBT PROCEEDS	-	-	-	-	-
	Transfer from Rev Bond Sinking	-	-	-	-	-
	TOTAL TRANSFER REVENUES	-	-	-	-	-
	TOTAL ENTERPRISE REVENUE	\$ 12,109,182	\$ 10,582,300	\$ 11,594,225	\$ 11,740,410	\$ 11,740,410

# Utility Department (Administrative, Water, Sewer, and Gas)

## Mission Statement

Strive to continuously improve the maintenance and operations of the City's infrastructure and provide reliable, quality, safe, and efficient service to the citizens of Tomball.

## Program Narrative

### Accomplishments for FY 2010

- Technician Qualifications:  
All utility personnel have obtained Natural Gas Operator Qualification (O.Q.) recertification or have been newly certified per Railroad Commission of Texas requirements. Therefore, all utility personnel, with the exception of the meter technicians, are qualified to perform repairs and maintenance on the City's natural gas system. This capability vastly improves this division's efficiency and could be critical during a natural gas emergency. The O. Q. certification is valid for 3 years.
- Infrastructure Replacement Program:  
The department has continued with progress made for this ongoing program that is designed to replace aged and undersized utilities in the older neighborhoods of the City. The division has completed additional line replacements and system improvements on McPhail Street, South Cherry Street,

Southmore Street, Belmont Street, and Anna Street.

### Objectives for FY 2011

- Provide additional preventive maintenance for essential components of the WWTP operations that will prevent potential system failure, costly repairs, and enforcement actions.
- Conduct additional performance testing for the City's water production wells, so that potential deficiencies are identified and addressed during low demand periods.
- Implement the next phase of the sanitary sewer infiltration and inflow (I & I) prevention program that will minimize the inflow of rain water into the City's sewer collection and treatment systems.
- Continue the City's Utility Infrastructure Replacement Program to ensure adequate progress for the necessary replacements of aged and undersized utility lines in the old town areas.

### Major Budget Items:

- None

**CITY OF TOMBALL  
611 - ENTERPRISE - ADMINISTRATIVE DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

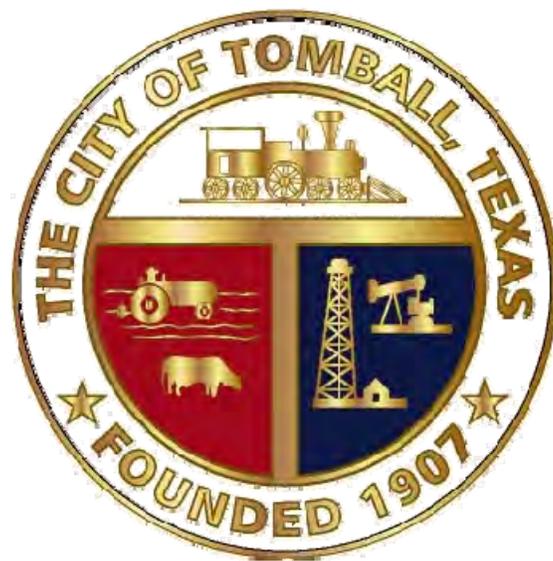
	FY2009	FY2010	FY2010	FY2010			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	252,030	245,920	245,862	254,342	-	-	254,342
Supplies	4,065	5,520	3,041	3,050	-	-	3,050
Maintenance	80	239	600	539	-	-	539
Services and charges	124,995	16,671	41,426	19,117	-	-	19,117
<b>Total Operating</b>	<b>381,169</b>	<b>268,350</b>	<b>290,929</b>	<b>277,048</b>	<b>-</b>	<b>-</b>	<b>277,048</b>
Capital Outlay	-	-	-	-	-	-	-
Transfers	1,961,874	2,381,644	2,291,492	2,393,458	-	-	2,393,458
<b>Total Expenses</b>	<b>2,343,043</b>	<b>2,649,994</b>	<b>2,582,421</b>	<b>2,670,506</b>	<b>-</b>	<b>-</b>	<b>2,670,506</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
None			

Staffing	FY2009	FY2010	FY2011
City Manager	0.00	0.00	0.00
Assistant City Manager	0.00	0.00	0.00
Public Works Director of Operations	1.00	1.00	1.00
Finance Director	0.00	0.00	0.00
Director of Engineering and Planning	0.00	0.00	0.00
City Engineer	0.00	0.00	0.00
GIS Coordinator	0.00	0.00	0.00
Utility Superintendent	1.00	1.00	1.00
Accounting Supervisor	0.00	0.00	0.00
HR Coordinator	0.00	0.00	0.00
HR Generalist	0.00	0.00	0.00
Purchasing Agent	0.00	0.00	0.00
Inventory Control	1.00	1.00	1.00
Billing Supervisor	0.00	0.00	0.00
Office Clerks	0.00	0.00	0.00
Reception/Office Assistant	0.00	0.00	0.00
Budget Analyst/Project Accountant	0.00	0.00	0.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

CITY OF TOMBALL  
 611 - ENTERPRISE - ADMINISTRATIVE DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Recurring	Non-Recur.	FY2011
		Actual	Budget	Projections	Base			Adopted
6001	Salaries - Administrative	127,830	143,686	135,998	148,533	-	-	148,533
6003	Wages - Full Time	41,531	48,048	46,408	49,489	-	-	49,489
6004	Wages - Part Time	-	-	-	-	-	-	-
6005	Wages - Overtime	439	400	550	515	-	-	515
6009	Wages - Other	8,503	-	5,737	-	-	-	-
6011	Vacation Pay	12,390	1,252	3,362	1,296	-	-	1,296
6012	Sick Pay	3,164	1,670	3,044	967	-	-	967
6013	Emergency Pay	1,038	-	-	-	-	-	-
6019	Miscellaneous Pay	1,500	2,430	2,430	1,861	-	-	1,861
6021	Social Security & Medicare Taxes	14,824	15,115	15,110	15,875	-	-	15,875
6022	TMRS Retirement - Employer	26,844	27,702	28,103	30,962	-	-	30,962
6024	Health Insurance	9,299	426	164	-	-	-	-
6025	Worker Compensation Insurance	4,533	4,380	4,389	4,034	-	-	4,034
6026	State Unemployment Taxes	135	811	567	810	-	-	810
<b>TOTAL PERSONNEL SERVICES</b>		<b>252,030</b>	<b>245,920</b>	<b>245,862</b>	<b>254,342</b>	-	-	<b>254,342</b>
6101	Office Supplies	1,245	1,500	574	600	-	-	600
6102	Educational Supplies	22	-	-	-	-	-	-
6103	Computer Supplies	-	-	-	-	-	-	-
6105	Food Supplies	977	800	422	500	-	-	500
6106	Materials and Parts	-	-	-	-	-	-	-
6107	Clothing and Uniforms	560	770	421	475	-	-	475
6108	Fuel, Oil and Lubricants	491	574	772	775	-	-	775
6109	Postage	193	1,426	664	350	-	-	350
6119	Other Supplies	577	450	188	350	-	-	350
<b>TOTAL SUPPLIES</b>		<b>4,065</b>	<b>5,520</b>	<b>3,041</b>	<b>3,050</b>	-	-	<b>3,050</b>
6202	Computer Equipment Maintenance	-	-	-	-	-	-	-
6204	Other Equipment Maintenance	-	-	-	-	-	-	-
6205	Vehicle Maintenance	80	239	600	539	-	-	539
6206	Building Maintenance	-	-	-	-	-	-	-
<b>TOTAL MAINTENANCE</b>		<b>80</b>	<b>239</b>	<b>600</b>	<b>539</b>	-	-	<b>539</b>
6301	Professional Services-Audit & Acct.	-	-	-	-	-	-	-
6302	Professional Services-Engineering	4,603	-	-	-	-	-	-
6304	Professional Services-Other	103,172	-	21,828	-	-	-	-
6311	Janitorial Services	-	-	-	-	-	-	-
6312	Telephone Services	11,395	10,740	13,942	13,432	-	-	13,432
6313	Utilities - Electrical	-	-	-	-	-	-	-
6320	Computer Software Service	-	-	-	-	-	-	-
6329	Other Services	-	226	226	200	-	-	200
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Meals	-	-	-	-	-	-	-
6333	Dues and Subscriptions	753	580	580	580	-	-	580
6334	Automobile Allowance	4,800	4,800	4,800	4,800	-	-	4,800
6335	Advertising Cost	-	-	-	-	-	-	-
6336	Equipment Rentals	-	-	-	-	-	-	-
6337	Training	111	-	-	-	-	-	-
6362	Permits and Licenses	160	325	50	105	-	-	105
6397	Credit Card Processing Fee	-	-	-	-	-	-	-
6399	Services Charges	-	-	-	-	-	-	-
<b>TOTAL SERVICES AND CHARGES</b>		<b>124,995</b>	<b>16,671</b>	<b>41,426</b>	<b>19,117</b>	-	-	<b>19,117</b>
6691	Transfer to General Fund	1,930,516	2,260,134	2,260,134	2,393,458	-	-	2,393,458
6998	Transfer to Fleet Replacement	31,358	121,510	31,358	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>1,961,874</b>	<b>2,381,644</b>	<b>2,291,492</b>	<b>2,393,458</b>	-	-	<b>2,393,458</b>
<b>611</b>	<b>Total Department Expenditures</b>	<b>2,343,043</b>	<b>2,649,994</b>	<b>2,582,421</b>	<b>2,670,506</b>	-	-	<b>2,670,506</b>



# Utility Billing Department

## Department Mission

To actively maintain and present a friendly, professional and efficient customer service and billing department by being sensitive to customer needs and dedicated to their satisfaction. Also being committed to continuing education, attending seminars and having department interaction to provide responsive service to the customers.

## Program Narrative

### Accomplishments for FY 2010

- Bills were mailed by the 5<sup>th</sup> working day of the month 100% of the time.
- We accomplished the 24 hour turn around on the service orders 90% of the time.
- Upgraded the Badger Meter Reading system.

### Goals for FY 2011

- Continue to increase training for department employees through Career Track and Skill Path courses.
- Research the availability of statement billing
- Improve the department's image through training and education.
- Examine alternative debt collection agencies.

### Objectives for FY 2011

- Strive to get bills out by the 4th working day of the month at least 95% of the time
- Develop a testing schedule on 10% of the large meters annually
- Strive to have a 24 hour turn around on service order completion 90% of the time

### Major Budget Items

- Postage (\$15,000)

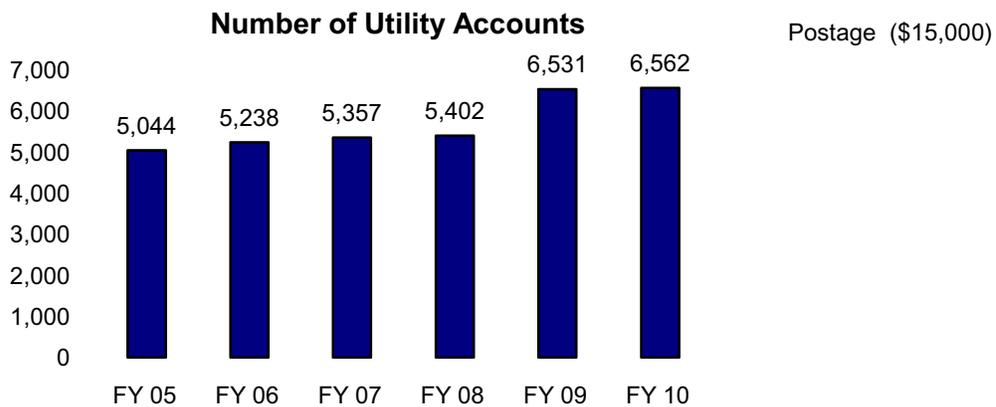
**CITY OF TOMBALL  
612 - ENTERPRISE - UTILITY BILLING DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009 Actual	FY2010 Budget	FY2010 Projections	FY2011 Base	Recurring	Non-Recur.	FY2011 Adopted Budget
Personnel services	309,117	237,445	235,294	246,152	-	-	246,152
Supplies	26,283	24,500	36,282	33,274	-	-	33,274
Maintenance	63	160	500	1,690	-	-	1,690
Services and charges	4,385	5,060	5,081	5,192	-	-	5,192
<b>Total Operating</b>	<b>339,848</b>	<b>267,165</b>	<b>277,157</b>	<b>286,308</b>	-	-	<b>286,308</b>
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>339,848</b>	<b>267,165</b>	<b>277,157</b>	<b>286,308</b>	-	-	<b>286,308</b>

Supplemental Program Page No. Non-Recur.  
None

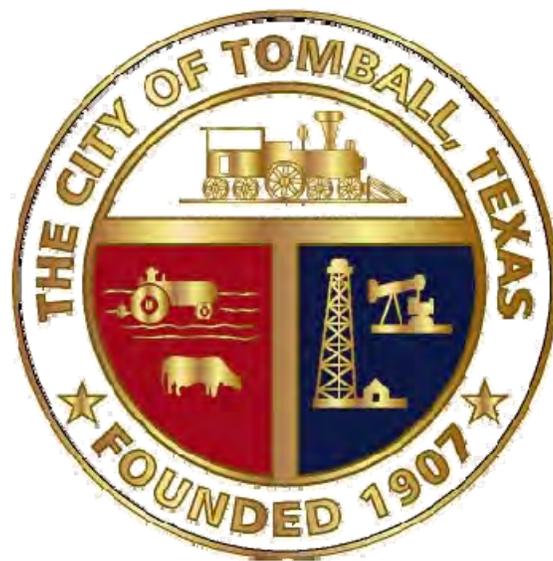
Staffing	FY2010	FY2011
Billing Supervisor	1.00	1.00
Office Clerks	3.00	3.00
Utilities Serviceperson	2.00	2.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>

\* One of the utilities serviceperson positions will be moved to the Sewer Department beginning in fiscal year 2010.



CITY OF TOMBALL  
 612 - ENTERPRISE - UTILITY BILLING DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Recurring	Non-Recur.	FY2011
		Actual	Budget	Projections	Base			Adopted
6001	Salaries - Administrative	40,324	46,987	44,975	48,397	-	-	48,397
6003	Wages - Full Time	153,148	135,325	128,836	139,385	-	-	139,385
6005	Wages - Overtime	1,276	250	1,000	2,060	-	-	2,060
6009	Wages - Other	10,801	-	5,400		-	-	-
6011	Vacation Pay	14,342	2,094	3,868	2,046	-	-	2,046
6012	Sick Pay	9,603	1,603	2,006	2,291	-	-	2,291
6013	Emergency Pay	144	-	-	-	-	-	-
6019	Miscellaneous Pay	2,920	4,325	4,325	3,377	-	-	3,377
6021	Social Security & Medicare Taxes	16,943	14,714	14,226	15,121	-	-	15,121
6022	TMRS Retirement - Employer	32,164	26,965	26,528	29,490	-	-	29,490
6024	Health Insurance	22,624	522	320	-	-	-	-
6025	Worker Compensation Insurance	4,507	3,040	2,865	2,635	-	-	2,635
6026	State Unemployment Taxes	321	1,620	945	1,350	-	-	1,350
	<b>TOTAL PERSONNEL SERVICES</b>	<b>309,117</b>	<b>237,445</b>	<b>235,294</b>	<b>246,152</b>	<b>-</b>	<b>-</b>	<b>246,152</b>
6101	Office Supplies	4,455	4,500	4,500	5,000	-	-	5,000
6106	Materials and Parts	53	100	100	200	-	-	200
6107	Clothing and Uniforms	1,305	1,385	1,385	1,274	-	-	1,274
6108	Fuel, Oil and Lubricants	3,666	3,241	3,241	3,300	-	-	3,300
6109	Postage	12,157	15,000	15,000	15,000	-	-	15,000
6119	Other Supplies	4,648	274	12,056	8,500	-	-	8,500
	<b>TOTAL SUPPLIES</b>	<b>26,283</b>	<b>24,500</b>	<b>36,282</b>	<b>33,274</b>	<b>-</b>	<b>-</b>	<b>33,274</b>
6204	Other Equipment Maintenance	-	-	-	1,050	-	-	1,050
6205	Vehicle Maintenance	63	160	500	640	-	-	640
	<b>TOTAL MAINTENANCE</b>	<b>63</b>	<b>160</b>	<b>500</b>	<b>1,690</b>	<b>-</b>	<b>-</b>	<b>1,690</b>
6312	Telephone Services	861	900	900	900	-	-	900
6329	Other Services	2,482	3,500	3,500	3,500	-	-	3,500
6332	Travel and Meals	296	300	300	300	-	-	300
6333	Dues and Subscriptions	70	70	70	70	-	-	70
6337	Training	626	200	200	200	-	-	200
6362	Permits and Licenses	50	90	111	222	-	-	222
	<b>TOTAL SERVICES AND CHARGES</b>	<b>4,385</b>	<b>5,060</b>	<b>5,081</b>	<b>5,192</b>	<b>-</b>	<b>-</b>	<b>5,192</b>
6998	Transfer to Fleet Replacement	-	-	-	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>612</b>	<b>Total Department Expenditures</b>	<b>339,848</b>	<b>267,165</b>	<b>277,157</b>	<b>286,308</b>	<b>-</b>	<b>-</b>	<b>286,308</b>



**CITY OF TOMBALL  
613 - ENTERPRISE FUND - WATER DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	304,283	343,473	335,558	357,784	-	-	357,784
Supplies	152,505	137,153	160,776	163,880	-	-	163,880
Maintenance	126,592	154,292	168,751	154,292	-	-	154,292
Services and charges	1,338,909	1,145,928	1,159,063	1,133,986	-	-	1,133,986
<b>Total Operating</b>	<b>1,922,289</b>	<b>1,780,846</b>	<b>1,824,148</b>	<b>1,809,942</b>	<b>-</b>	<b>-</b>	<b>1,809,942</b>
Capital Outlay	965,964	2,946,204	3,967,593	-	-	-	369,390
Transfers	65,937	65,937	65,937	-	-	43,827	43,827
<b>Total Expenses</b>	<b>2,954,190</b>	<b>4,792,987</b>	<b>5,857,678</b>	<b>1,809,942</b>	<b>-</b>	<b>43,827</b>	<b>2,223,159</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
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Staffing	FY2009	FY2010	FY2011
Foreman	1.00	1.00	1.00
Crew Chief	1.00	1.00	1.00
Technician	0.00	0.00	0.00
Heavy Equipment Operator	1.00	1.00	1.00
Serviceman	2.00	2.00	2.00
Locator	1.00	1.00	1.00
Utilities Laborer*	0.20	0.20	0.20
<b>Total</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>

\* Equivalent of 1 Full Time person using Part Time Summer labor distributed equally to Streets, Parks, Water, Sewer and Gas Departments.

CITY OF TOMBALL  
 613 - ENTERPRISE - WATER DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Amendment			FY2011
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	#1	Adopted Budget
6003	Wages - Full Time	175,971	241,634	224,470	249,825	-	-		249,825
6004	Wages - Part Time	3,400	4,500	4,500	4,635	-	-		4,635
6005	Wages - Overtime	9,090	9,250	9,250	9,528	-	-		9,528
6006	Wages - Call Duty	8,051	11,000	11,000	15,450	-	-		15,450
6009	Wages - Other	9,796	-	7,136	-	-	-		-
6011	Vacation Pay	10,406	1,394	4,289	1,426	-	-		1,426
6012	Sick Pay	7,600	1,149	3,620	727	-	-		727
6013	Emergency Pay	613	-	242	-	-	-		-
6019	Miscellaneous Pay	1,855	4,040	3,710	2,646	-	-		2,646
6021	Social Security & Medicare Taxes	16,738	20,882	20,096	21,750	-	-		21,750
6022	TMRS Retirement - Employer	30,673	37,639	36,784	41,729	-	-		41,729
6024	Health Insurance	21,169	396	227	-	-	-		-
6025	Worker Compensation Insurance	8,505	9,564	8,789	8,043	-	-		8,043
6026	State Unemployment Taxes	417	2,025	1,445	2,025	-	-		2,025
	<b>TOTAL PERSONNEL SERVICES</b>	<b>304,283</b>	<b>343,473</b>	<b>335,558</b>	<b>357,784</b>	-	-		<b>357,784</b>
6101	Office Supplies	-	-	-	-	-	-		-
6106	Materials and Parts	38,960	44,200	44,200	44,200	-	-		44,200
6107	Clothing and Uniforms	3,121	5,030	4,094	4,198	-	-		4,198
6108	Fuel, Oil and Lubricants	12,543	14,320	12,000	12,500	-	-		12,500
6109	Postage	1,444	-	-	-	-	-		-
6110	Chemical Supplies	88,893	65,621	92,500	95,000	-	-		95,000
6119	Other Supplies	7,545	7,982	7,982	7,982	-	-		7,982
	<b>TOTAL SUPPLIES</b>	<b>152,505</b>	<b>137,153</b>	<b>160,776</b>	<b>163,880</b>	-	-		<b>163,880</b>
6201	Office Equipment Maintenance	-	-	-	-	-	-		-
6204	Other Equipment Maintenance	4,683	2,827	2,827	2,827	-	-		2,827
6205	Vehicle Maintenance	1,628	1,465	1,204	1,465	-	-		1,465
6206	Building Maintenance	-	-	-	-	-	-		-
6207	System Maintenance	120,281	150,000	164,720	150,000	-	-		150,000
	<b>TOTAL MAINTENANCE</b>	<b>126,592</b>	<b>154,292</b>	<b>168,751</b>	<b>154,292</b>	-	-		<b>154,292</b>
6304	Professional Services-Other	5,055	60,089	60,089	10,089	-	-		10,089
6305	Harris Cty. Reg. Water Authority	1,133,254	851,194	823,898	851,194	-	-		851,194
6312	Telephone Services	1,752	1,708	1,708	1,708	-	-		1,708
6313	Utilities - Electrical	167,706	201,509	239,770	239,461	-	-		239,461
6316	Printing and Binding	1,107	1,000	1,000	1,000	-	-		1,000
6320	Computer Software Service	546	-	-	-	-	-		-
6322	Inspections Services	-	-	-	-	-	-		-
6329	Other Services	-	-	-	-	-	-		-
6330	Property and Liability Insurance	-	-	-	-	-	-		-
6332	Travel and Meals	-	500	500	500	-	-		500
6333	Dues and Subscriptions	550	-	190	120	-	-		120
6335	Advertising Cost	386	402	364	386	-	-		386
6336	Equipment Rentals	-	-	72	-	-	-		-
6337	Training	4,356	5,926	5,926	5,927	-	-		5,927
6361	Studies and Analysis	6,237	3,600	3,600	3,601	-	-		3,601
6362	Permits and Licenses	17,959	20,000	21,946	20,000	-	-		20,000
	<b>TOTAL SERVICES AND CHARGES</b>	<b>1,338,909</b>	<b>1,145,928</b>	<b>1,159,063</b>	<b>1,133,986</b>	-	-		<b>1,133,986</b>
6409	System Expansion	965,964	2,946,204	3,967,593	-	-	-	369,390	369,390
	<b>TOTAL CAPITAL OUTLAY</b>	<b>965,964</b>	<b>2,946,204</b>	<b>3,967,593</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>369,390</b>	<b>369,390</b>
6998	Transfer to Fleet Replacement	65,937	65,937	65,937	-	-	43,827		43,827
	<b>TOTAL TRANSFERS</b>	<b>65,937</b>	<b>65,937</b>	<b>65,937</b>	<b>-</b>	<b>-</b>	<b>43,827</b>		<b>43,827</b>
<b>613</b>	<b>Total Department Expenditures</b>	<b>2,954,190</b>	<b>4,792,987</b>	<b>5,857,678</b>	<b>1,809,942</b>	<b>-</b>	<b>43,827</b>		<b>2,223,159</b>

**CITY OF TOMBALL  
614 - ENTERPRISE FUND - WASTEWATER DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

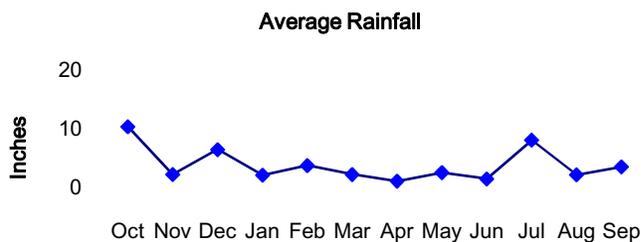
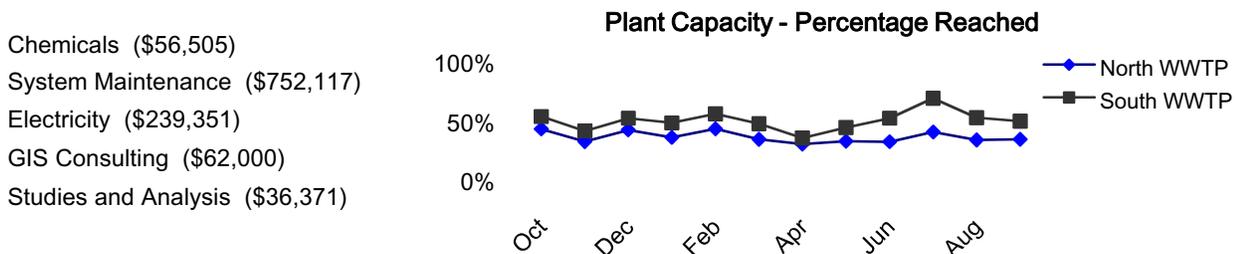
	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	525,058	511,676	510,836	535,265	-	-	541,529
Supplies	78,430	93,963	92,221	93,963	-	-	93,963
Maintenance	102,616	274,267	275,768	274,267	59,600	425,000	758,867
Services and charges	405,125	369,324	401,196	369,324	-	-	472,324
<b>Total Operating</b>	<b>1,111,229</b>	<b>1,249,230</b>	<b>1,280,021</b>	<b>1,272,819</b>	<b>59,600</b>	<b>425,000</b>	<b>1,866,683</b>
Capital Outlay	140,424	819,358	819,358	-	-	300,000	784,310
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	13,515	13,515	13,515	-	-	-	-
<b>Total Expenses</b>	<b>1,265,168</b>	<b>2,082,103</b>	<b>2,112,894</b>	<b>1,272,819</b>	<b>59,600</b>	<b>725,000</b>	<b>2,650,993</b>

Supplemental Programs Page No. Recurring Non-Recur.

Staffing	FY2009	FY2010	FY2011
Crew Chief	2.00	2.00	2.00
Plant Supervisor	1.00	1.00	1.00
Plant Operator	2.00	2.00	2.00
Technician	1.00	1.00	1.00
Serviceman	4.00	5.00	5.00
Part Time Laborer*	0.20	0.20	0.20
<b>Total</b>	<b>10.20</b>	<b>11.20</b>	<b>11.20</b>

\* Equivalent of 1 Full Time person using Part Time Summer labor distributed equally to Streets, Parks, Water, Sewer and Gas Departments.

\*\* One of the utilities serviceperson positions will be moved to the Sewer Department beginning in fiscal year 2010.



The percentage of permitted plant capacity reached can be seen to fluctuate with the average recorded rainfall each month. This reveals the issue of inflow and infiltration that the City is working to reduce.

Average rainfall was calculated using recorded rainfall at each of the WWTP plants.

CITY OF TOMBALL  
 614 - ENTERPRISE - WASTEWATER DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Amendment			FY2011
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	#1	Adopted Budget
6003	Wages - Full Time	306,109	363,896	350,100	382,311	-	-		382,311
6004	Wages - Part Time	3,067	4,500	4,500	4,635	-	-		4,635
6005	Wages - Overtime	22,283	20,400	20,000	21,012	-	-		21,012
6006	Wages - Call Duty	11,280	11,000	11,000	15,450	-	-		15,450
6009	Wages - Other	18,724	-	9,268	-	-	-		-
6011	Vacation Pay	20,258	3,747	8,144	2,785	-	-		2,785
6012	Sick Pay	10,692	2,401	3,471	3,178	-	-		3,178
6013	Emergency Pay	1,107	-	40	-	-	-		-
6019	Miscellaneous Pay	3,800	6,490	6,120	4,678	-	-		4,678
6021	Social Security & Medicare Taxes	29,030	31,552	30,976	32,362	-	-		33,215
6022	TMRS Retirement - Employer	53,604	57,192	56,909	58,679	-	-		64,089
6024	Health Insurance	37,362	642	242	-	-	-		-
6025	Worker Compensation Insurance	7,280	7,020	8,236	7,610	-	-		7,610
6026	State Unemployment Taxes	462	2,835	1,830	2,565	-	-		2,565
<b>TOTAL PERSONNEL SERVICES</b>		<b>525,058</b>	<b>511,675</b>	<b>510,836</b>	<b>535,265</b>	<b>-</b>	<b>-</b>		<b>541,529</b>
6101	Office Supplies	-	-	-	-	-	-		-
6106	Materials and Parts	2,739	9,800	7,500	9,800	-	-		9,800
6107	Clothing and Uniforms	4,529	6,381	5,736	5,730	-	-		5,730
6108	Fuel, Oil and Lubricants	14,302	14,390	15,028	15,028	-	-		15,028
6109	Postage	124	-	-	-	-	-		-
6110	Chemical Supplies	50,924	58,200	57,000	56,505	-	-		56,505
6119	Other Supplies	5,812	5,950	6,957	6,900	-	-		6,900
<b>TOTAL SUPPLIES</b>		<b>78,430</b>	<b>94,721</b>	<b>92,221</b>	<b>93,963</b>	<b>-</b>	<b>-</b>		<b>93,963</b>
6204	Other Equipment Maintenance	3,449	4,750	4,750	4,750	-	-		4,750
6205	Vehicle Maintenance	2,075	539	2,000	2,000	-	-		2,000
6206	Building Maintenance	-	-	40	-	-	-		-
6207	System Maintenance	97,092	317,878	268,978	267,517	59,600	425,000		752,117
<b>TOTAL MAINTENANCE</b>		<b>102,616</b>	<b>323,167</b>	<b>275,768</b>	<b>274,267</b>	<b>59,600</b>	<b>425,000</b>		<b>758,867</b>
6302	Professional Services-Engineering	-	-	-	-	-	-		-
6304	Professional Services-Other	26,373	-	20,000	-	-	-	103,000	103,000
6312	Telephone Services	2,252	1,404	2,002	2,000	-	-		2,000
6313	Utilities - Electrical	251,372	249,998	253,836	239,351	-	-		239,351
6314	Utilities - Other	-	-	-	-	-	-		-
6329	Other Services	50,718	50,000	61,878	62,000	-	-		62,000
6330	Property and Liability Insurance	-	-	-	-	-	-		-
6332	Travel and Meals	-	-	-	-	-	-		-
6333	Dues and Subscriptions	650	500	500	550	-	-		550
6335	Advertising Cost	-	-	-	-	-	-		-
6336	Equipment Rentals	-	-	158	-	-	-		-
6337	Training	4,918	6,495	5,266	6,496	-	-		6,496
6361	Studies and Analysis	44,714	44,959	35,000	36,371	-	-		36,371
6362	Permits and Licenses	24,128	22,556	22,556	22,556	-	-		22,556
<b>TOTAL SERVICES AND CHARGES</b>		<b>405,125</b>	<b>375,912</b>	<b>401,196</b>	<b>369,324</b>	<b>-</b>	<b>-</b>		<b>472,324</b>
6403	Machinery and Equipment	-	-	-	-	-	-		-
6409	System Expansion	140,424	819,358	819,358	-	-	300,000	484,310	784,310
<b>TOTAL CAPITAL OUTLAY</b>		<b>140,424</b>	<b>819,358</b>	<b>819,358</b>	<b>-</b>	<b>-</b>	<b>300,000</b>		<b>784,310</b>
6998	Transfer to Fleet Replacement	13,515	13,515	13,515	-	-	-		-
<b>TOTAL TRANSFERS</b>		<b>13,515</b>	<b>13,515</b>	<b>13,515</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>614</b>	<b>Total Department Expenditures</b>	<b>1,265,168</b>	<b>2,138,348</b>	<b>2,112,894</b>	<b>1,272,819</b>	<b>59,600</b>	<b>725,000</b>		<b>2,650,993</b>

**CITY OF TOMBALL  
615 - ENTERPRISE FUND - GAS DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009	FY2010	FY2010	FY2011			FY2011
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	314,551	311,866	310,548	318,348	-	-	318,348
Supplies	2,111,705	2,018,014	2,016,567	2,017,184	-	-	2,017,184
Maintenance	3,737	7,356	6,238	6,656	-	-	6,656
Services and charges	49,951	87,187	84,952	32,590	-	-	32,590
<b>Total Operating</b>	<b>2,479,945</b>	<b>2,424,423</b>	<b>2,418,305</b>	<b>2,374,778</b>	<b>-</b>	<b>-</b>	<b>2,374,778</b>
Capital Outlay	116,200	374,243	374,243	-	-	-	49,300
Transfers	10,700	10,700	10,700	-	-	-	-
<b>Total Expenses</b>	<b>2,606,845</b>	<b>2,809,366</b>	<b>2,803,248</b>	<b>2,374,778</b>	<b>-</b>	<b>-</b>	<b>2,424,078</b>

Supplemental Programs	Page No.	Recurring	Non-Recur.
GIS Consulting			50,000

Staffing	FY2009	FY2010	FY2011
Foreman	1.00	1.00	1.00
Crew Chief	1.00	1.00	1.00
Technician	1.00	1.00	1.00
Heavy Equipment Operator	0.00	0.00	0.00
Serviceman	3.00	3.00	3.00
Part Time Laborer*	0.20	0.20	0.20
<b>Total</b>	<b>6.20</b>	<b>6.20</b>	<b>6.20</b>

\* Equivalent of 1 Full Time person using Part Time Summer labor distributed equally to Streets, Parks, Water, Sewer and Gas Departments.

CITY OF TOMBALL  
 615 - ENTERPRISE - GAS DEPARTMENT  
 2010-2011 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2009	FY2010	FY2010	FY2011	Amendment		FY2011
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	#1
6003	Wages - Full Time	180,172	213,782	203,929	223,474			223,474
6004	Wages - Part Time	4,158	4,500	4,500	4,635			4,635
6005	Wages - Overtime	6,200	5,200	5,200	8,240			8,240
6006	Wages - Call Duty	22,799	22,000	22,000	15,450			15,450
6009	Wages - Other	10,724						-
6011	Vacation Pay	7,674	2,117	6,006	1,307			1,307
6012	Sick Pay	7,253	1,509	5,444	1,830			1,830
6013	Emergency Pay	-		2,348				-
6019	Miscellaneous Pay	1,400	3,260	3,260	1,931			1,931
6021	Social Security & Medicare Taxes	17,546	19,521	18,921	19,655			19,655
6022	TMRS Retirement - Employer	32,398	35,144	34,644	37,642			37,642
6024	Health Insurance	21,205	522	437				-
6025	Worker Compensation Insurance	2,619	2,556	2,630	2,431			2,431
6026	State Unemployment Taxes	404	1,755	1,229	1,755			1,755
<b>TOTAL PERSONNEL SERVICES</b>		<b>314,551</b>	<b>311,866</b>	<b>310,548</b>	<b>318,348</b>	-	-	<b>318,348</b>
6101	Office Supplies	-						-
6106	Materials and Parts	34,824	38,693	38,693	38,695			38,695
6107	Clothing and Uniforms	2,795	3,906	4,492	3,989			3,989
6108	Fuel, Oil and Lubricants	12,124	13,915	11,550	12,500			12,500
6109	Postage	309						-
6110	Chemical Supplies	2,714	3,000	3,332	3,500			3,500
6119	Other Supplies	6,819	8,500	8,500	8,500			8,500
6129	Gas Purchases	2,052,120	1,950,000	1,950,000	1,950,000			1,950,000
<b>TOTAL SUPPLIES</b>		<b>2,111,705</b>	<b>2,018,014</b>	<b>2,016,567</b>	<b>2,017,184</b>	-	-	<b>2,017,184</b>
6204	Other Equipment Maintenance	8	1,000	500	1,000			1,000
6205	Vehicle Maintenance	1,510	1,356	738	656			656
6207	System Maintenance	1,329	4,000	4,000	4,000	-	-	4,000
6219	Other Maintenance	891	1,000	1,000	1,000	-	-	1,000
<b>TOTAL MAINTENANCE</b>		<b>3,737</b>	<b>7,356</b>	<b>6,238</b>	<b>6,656</b>	-	-	<b>6,656</b>
6304	Professional Services-Other	22,136	56,000	56,000	2,000	-	-	2,000
6312	Telephone Services	2,338	1,608	1,932	2,000	-	-	2,000
6313	Utilities - Electrical	1,424	1,500	1,406	1,500	-	-	1,500
6322	Inspections Services	4,328	4,339	3,550	4,340	-	-	4,340
6329	Other Services	2,350	3,000	1,312	2,000	-	-	2,000
6330	Property and Liability Insurance	-	-	-	-	-	-	-
6332	Travel and Training	86	-	-	-	-	-	-
6333	Dues and Subscriptions	1,080	650	650	650	-	-	650
6335	Advertising Cost	210	210	222	225	-	-	225
6336	Equipment Rentals	-	250	250	250	-	-	250
6337	Training	15,493	19,305	19,305	19,300	-	-	19,300
6362	Permits and Licenses	507	325	325	325	-	-	325
<b>TOTAL SERVICES AND CHARGES</b>		<b>49,951</b>	<b>87,187</b>	<b>84,952</b>	<b>32,590</b>	-	-	<b>32,590</b>
6409	System Expansion	116,200	374,243	374,243	-	-	49,300	49,300
<b>TOTAL CAPITAL OUTLAY</b>		<b>116,200</b>	<b>374,243</b>	<b>374,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,300</b>
6998	Transfer to Fleet Replacement	10,700	10,700	10,700	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>10,700</b>	<b>10,700</b>	<b>10,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>615</b>	<b>Total Department Expenditures</b>	<b>2,606,845</b>	<b>2,809,366</b>	<b>2,803,248</b>	<b>2,374,778</b>	<b>-</b>	<b>-</b>	<b>2,424,078</b>

**CITY OF TOMBALL  
616 - ENTERPRISE FUND - DEBT DEPARTMENT  
2010-2011 ADOPTED BUDGET WORKSHEET**

	FY2009	FY20010	FY2010	FY2011	FY2011	FY2011			FY2011
	Actual	Budget	Projections	Base	Increase (Decrease)	Base	Recurring	Non-Recur.	Adopted Budget
Revenue Bonds	-	-	-	-			-	-	
Principal	360,000	670,000	370,000	385,000		385,000	-	-	385,000
Interest	178,595	166,183	166,183	152,966		152,966	-	-	152,966
New Debt	-	-	-	-		-	-	-	-
<b>Total Revenue Debt</b>	<b>538,595</b>	<b>836,183</b>	<b>536,183</b>	<b>537,966</b>	<b>-</b>	<b>537,966</b>	<b>-</b>	<b>-</b>	<b>537,966</b>
Certificates	-	-	-	-			-	-	
Principal	599,500	599,500	599,500	599,500		599,500	-	-	599,500
Interest	374,401	349,297	349,297	323,069		323,069	-	-	323,069
New Debt	-	-	-	-		-	-	-	-
<b>Total CO Debt</b>	<b>973,901</b>	<b>948,797</b>	<b>948,797</b>	<b>922,569</b>	<b>-</b>	<b>922,569</b>	<b>-</b>	<b>-</b>	<b>922,569</b>
Fiscal fees	11,789	10,000	5,000	10,000		10,000	-	-	10,000
<b>Total Expenses</b>	<b>1,524,285</b>	<b>1,794,979</b>	<b>1,489,979</b>	<b>1,470,535</b>	<b>-</b>	<b>1,470,535</b>	<b>-</b>	<b>-</b>	<b>1,470,535</b>



# Debt Service Fund

## Fund Description

The debt service fund, also known as the interest and sinking fund, is established by ordinance authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. In the General Obligation Debt Service fund, an ad valorem (property) tax rate and tax levy is required to be computed and levied that will be sufficient to produce the money to satisfy annual debt service requirements. General Obligation Bonds of the City of Tomball carry an “AA-” rating from Standard and Poor’s and an “A2” rating from Moody’s Investor Services.

## Fund Narrative

No additional debt was issued by the City of Tomball during FY 2010. The City paid \$1,113,500 toward principal on its outstanding tax supported debt as well \$659,983 in interest. Projected ending fund balance for FY 2010 of \$906,108 represents 51% of FY 2011 principal and interest payments on debt. Over the next 3 years, the City will work to draw down fund balance in the Debt Service fund and target a fund balance range of 18%-22% of the next year’s debt service. Total debt service payments for FY 2011 are budgeted at \$1,777,536. As discussed in the General Fund narrative, the City of Tomball will be drawing down reserves in that fund to cash fund capital projects or portions of capital projects. This will also enable the City to reduce the amount of debt issued in the future.

Shown below is the City’s debt position as of the beginning of FY 2011.

Total outstanding general obligation debt	\$21,620,000
Less self-supporting debt from the Enterprise Fund	<u>7,177,500</u>
NET OUTSTANDING GENERAL OBLIGATION DEBT	<u>\$14,442,500</u>

The City’s legal capacity for additional debt is very large. Rules promulgated by the Office of the Attorney General of Texas stipulate that such Office will not approve tax bonds of any city unless the city can demonstrate its ability to pay debt service requirements on all outstanding tax debt, including the issue to be approved, from a levy of \$1.50 per \$100 of valuation, bond on 90% collection of the tax. The City does not have a debt limit outlined in its Charter.

# Debt Service Fund

## Statement of Revenues, Expenditures, and Changes in Fund Balance 2010-2011 Adopted Budget Worksheet

	FY2009 Actual	FY2010 Current Budget	FY 2010 Projections	FY2011 Adopted Budget
<b>Revenues:</b>				
Current taxes	\$ 1,367,113	\$ 1,497,342	\$ 1,472,301	\$ 1,493,423
Delinquent taxes	48,070	35,000	20,000	33,000
Penalty and interest	19,930	21,000	19,000	19,000
Interest	14,438	25,000	2,500	15,000
Total Revenues	<u>\$ 1,449,551</u>	<u>\$ 1,578,342</u>	<u>\$ 1,513,801</u>	<u>\$ 1,560,423</u>
<b>Expenditures:</b>				
Principal	\$ 1,110,500	\$ 1,135,500	\$ 1,135,500	\$ 1,165,500
Interest	709,110	659,983	659,983	612,036
Lease Payment	218,021	-	-	-
FY2010		250,000		-
FY2011				
Fees	28,232	17,000	7,800	8,000
Total Expenditures	<u>\$ 2,065,863</u>	<u>\$ 2,062,483</u>	<u>\$ 1,803,283</u>	<u>\$ 1,785,536</u>
<b>Other Sources/(Uses):</b>				
Transfers	-	-	-	-
Total Other Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over/(Under) Expenditures	\$ (616,312)	\$ (484,141)	\$ (289,482)	\$ (225,113)
Beginning Fund Balance	\$ 1,811,975	\$ 1,195,663	\$ 1,195,663	\$ 906,180
Ending Fund Balance	<u>\$ 1,195,663</u>	<u>\$ 711,522</u>	<u>\$ 906,180</u>	<u>\$ 681,067</u>
Ending FB as % of Next Year's Debt Service Requirement	67%	40%	51%	38%

## Special Revenue Funds

### Statement of Revenues, Expenditures and Changes in Fund Balance

#### 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Occupancy Tax	\$ 210,045	\$ 220,000	\$ 175,000	\$ 250,000
Statue Contributions	31,000	-	54,000	-
Skate Park Revenues	15,675	-	31,028	-
Fines and Warrants	405,647	57,500	493,000	492,000
Grants	174,554	-	-	-
Interest	6,278	6,575	3,365	3,780
Event Revenue	16,851	-	8,581	9,000
Transfers and Other	221,960	-	-	-
<b>Total</b>	<b>\$ 1,082,009</b>	<b>\$ 284,075</b>	<b>\$ 764,974</b>	<b>\$ 754,780</b>
<b>Expenditures:</b>				
General Special	\$ 12,460	\$ 50,000	\$ 15,000	\$ 34,500
Senior Housing	22,518	-	3,444	2,673
Court Building Security	-	39,031	55,686	57,000
Court Building Technology	8,577	3,125	1,500	1,500
Hotel Occupancy	213,057	138,000	143,337	356,000
Red Light Cameras	31,618	-	335,500	500,944
DA Grant	157,879	-	4,200	4,000
Disaster Preparedness	102,447	-	6,382	-
Fun Runs	7,538	-	5,621	7,500
<b>Total</b>	<b>\$ 556,095</b>	<b>\$ 230,156</b>	<b>\$ 570,671</b>	<b>\$ 964,117</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 525,914</b>	<b>\$ 53,919</b>	<b>\$ 194,303</b>	<b>\$ (209,337)</b>
<b>Beginning Fund Balance</b>	<b>\$ 639,261</b>	<b>\$ 1,196,144</b>	<b>\$ 1,250,063</b>	<b>\$ 1,444,366</b>
<b>Ending Fund Balance</b>	<b>\$ 1,165,175</b>	<b>\$ 1,250,063</b>	<b>\$ 1,444,366</b>	<b>\$ 1,235,029</b>



## 200 - General Special Revenue Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance

#### 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Abandoned Vehicles	-	-	-	-
Seized Funds	133,838	-	-	-
Child Safety	11,334	7,500	10,000	10,000
Interest	609	750	350	500
Other	-	-	-	-
<b>Total</b>	<b>\$ 145,781</b>	<b>\$ 8,250</b>	<b>\$ 10,350</b>	<b>\$ 10,500</b>
<b>Expenditures:</b>				
Supplies	6,582	10,000	15,000	34,500
Maintenance	-	-	-	-
Services and Charges	-	-	-	-
Capital*	5,878	40,000	-	-
<b>Total</b>	<b>\$ 12,460</b>	<b>\$ 50,000</b>	<b>\$ 15,000</b>	<b>\$ 34,500</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 133,321</b>	<b>\$ (41,750)</b>	<b>\$ (4,650)</b>	<b>\$ (24,000)</b>
<b>Beginning Fund Balance</b>	<b>\$ 23,161</b>	<b>\$ 156,482</b>	<b>\$ 114,732</b>	<b>\$ 110,082</b>
<b>Ending Fund Balance</b>	<b>\$ 156,482</b>	<b>\$ 114,732</b>	<b>\$ 110,082</b>	<b>\$ 86,082</b>

#### Fund Description

The General Special Revenue fund accounts for Police forfeiture funds and Child Safety fees. Forfeiture funds are awards of monies or property by the courts related to cases that involve the Tomball Police Department. According to Chapter 59, Article 6, Paragraph (d) of the Code of Criminal Procedure, "Proceeds awarded under this chapter to a law enforcement agency may be spent by the agency after a budget for the expenditures of the proceeds has been submitted to the governing body of the municipality." Child Safety Fees are received through the Harris County Tax Assessor/Collector. These fees represent a portion of each citation written by the Tomball Police Department. The State of Texas allocates a percentage of each court fee to the Child Safety Program and is remitted back to the municipality to be used for educational material for children, coloring books, pencils, goody bags, etc and are distributed at various community events each year.



## 210 - Housing Trust Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Grants	-	-	-	-
Interest	210	125	10	30
Other	-	-	-	-
<b>Total</b>	<b>\$ 210</b>	<b>\$ 125</b>	<b>\$ 10</b>	<b>\$ 30</b>
<b>Expenditures:</b>				
Supplies	43	-	-	-
Maintenance	22,476	-	-	-
Services and Charges	-	-	3,444	-
Capital	-	-	-	-
Return of Remaining Grant Funds	-	-	-	2,673
<b>Total</b>	<b>\$ 22,518</b>	<b>\$ -</b>	<b>\$ 3,444</b>	<b>\$ 2,673</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ (22,308)</b>	<b>\$ 125</b>	<b>\$ (3,434)</b>	<b>\$ (2,643)</b>
<b>Beginning Fund Balance</b>	<b>\$ 28,260</b>	<b>\$ 5,952</b>	<b>\$ 6,077</b>	<b>\$ 2,643</b>
<b>Ending Fund Balance</b>	<b>\$ 5,952</b>	<b>\$ 6,077</b>	<b>\$ 2,643</b>	<b>\$ (0)</b>

#### Fund Description

This fund is what remains from the Southeast Texas Housing Finance Corporation (SETH) Grant. The original grant was for two years and any unused funds are to be returned to the Grantor, SETH. The grant term ended March 31, 2007.

(The \$ 3,444 was paid to "Helping Hands" on January 5, 2010)



**220 - Municipal Court Building Security Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**2010-2011 City Manager Adopted Budget**

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Fines and Warrants	\$ 23,566	\$ 22,000	\$ 25,000	\$ 25,000
Interest	1,454	1,500	500	500
Transfers In				
<b>Total</b>	<b>\$ 25,020</b>	<b>\$ 23,500</b>	<b>\$ 25,500</b>	<b>\$ 25,500</b>
<b>Expenditures:</b>				
Personnel		39,031	55,000	56,000
Supplies	-	-	686	1,000
Maintenance	-	-	-	-
Services and Charges	-	-	-	-
Capital	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 39,031</b>	<b>\$ 55,686</b>	<b>\$ 57,000</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 25,020</b>	<b>\$ (15,531)</b>	<b>\$ (30,186)</b>	<b>\$ (31,500)</b>
<b>Beginning Fund Balance</b>	<b>\$ 170,974</b>	<b>\$ 195,994</b>	<b>\$ 180,463</b>	<b>\$ 150,277</b>
<b>Ending Fund Balance</b>	<b>\$ 195,994</b>	<b>\$ 180,463</b>	<b>\$ 150,277</b>	<b>\$ 118,777</b>

**Fund Description**

In prior years, the General Fund accounted for the City's court building security fees. In order to more accurately account for these funds, in FY 2006-07, the City created the Municipal Court Building Security Fee fund. These fees are generated from court fines. By law, these funds can only be spent on the City's municipal court.



## 230 - Municipal Court Technology Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance

#### 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Fines and Warrants	\$ 31,443	\$ 28,000	\$ 33,000	\$ 32,000
Interest	992	1,200	450	500
Transfers In	-	-	-	-
<b>Total</b>	<b>\$ 32,435</b>	<b>\$ 29,200</b>	<b>\$ 33,450</b>	<b>\$ 32,500</b>
<b>Expenditures:</b>				
Supplies	-	-	-	-
Maintenance	8,577	3,125	1,500	1,500
Services and Charges	-	-	-	-
Capital	-	-	-	-
<b>Total</b>	<b>\$ 8,577</b>	<b>\$ 3,125</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 23,859</b>	<b>\$ 26,075</b>	<b>\$ 31,950</b>	<b>\$ 31,000</b>
<b>Beginning Fund Balance</b>	<b>\$ 114,760</b>	<b>\$ 138,619</b>	<b>\$ 164,694</b>	<b>\$ 196,644</b>
<b>Ending Fund Balance</b>	<b>\$ 138,619</b>	<b>\$ 164,694</b>	<b>\$ 196,644</b>	<b>\$ 227,644</b>

#### Fund Description

In prior years, the General Fund accounted for the City's court technology fees. In order to more accurately account for these funds, in FY 2006-07, the City created the Municipal Court Technology Fund. These fees are generated from court fines. By law, these funds can only be spent on the City's municipal court.



## 240 - Hotel Occupancy Tax Fund

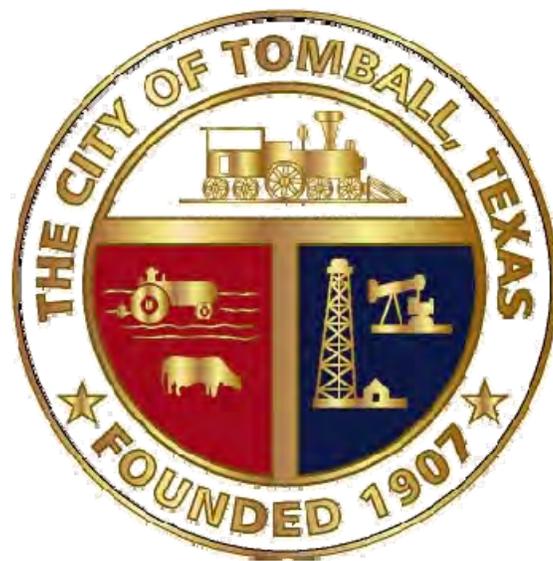
### Statement of Revenues, Expenditures and Changes in Fund Balance 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Occupancy Tax	\$ 210,045	\$ 220,000	\$ 175,000	\$ 250,000
Statue Contributions	31,000		54,000	
Skate Park Revenues	15,675		31,028	
Event Revenue	8,795		1,000	1,000
Interest	1,511	3,000	650	1,000
Transfers In				-
<b>Total</b>	<b>\$ 267,026</b>	<b>\$ 223,000</b>	<b>\$ 261,678</b>	<b>\$ 252,000</b>
<b>Expenditures:</b>				
Services and Charges	-	-	-	-
Personnel Services	6,743	8,000	8,000	8,000
Visitors/Convention				90,000
Greater Tomball Chamber	35,000	35,000	-	35,000
Spring Creek Historical	12,000	-	-	-
The Regional Arts Council	-	-	-	-
Tomball Community Chorus	-	-	-	-
Chaparral Genealogical	-	-	-	-
Tomball Sister City	18,342	15,000	15,000	20,000
Second Saturday Events	18,843	30,000	30,000	30,000
Statues	41,000	-	41,142	-
Fireworks	20,050	20,000	21,750	23,000
Skating Rink	60,595	-	27,445	-
Grants	-	30,000	-	150,000
Other	484	-	-	-
<b>Total</b>	<b>\$ 213,057</b>	<b>\$ 138,000</b>	<b>\$ 143,337</b>	<b>\$ 356,000</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 53,969</b>	<b>\$ 85,000</b>	<b>\$ 118,340</b>	<b>\$ (104,000)</b>
<b>Beginning Fund Balance</b>	<b>\$ 142,484</b>	<b>\$ 196,453</b>	<b>\$ 281,453</b>	<b>\$ 399,794</b>
<b>Ending Fund Balance</b>	<b>\$ 196,453</b>	<b>\$ 281,453</b>	<b>\$ 399,794</b>	<b>\$ 295,794</b>

Staffing	FY2006	FY2007	FY2008	FY 2009
Community Event Coordinator	0.00	0.00	0.50	0.50
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### Fund Description

In prior years, the General Fund accounted for the City's Hotel/Motel Occupancy Tax. In order to more accurately account for these funds, in FY 2006-07 the City created the Hotel/Motel Occupancy Tax Fund. These funds are generated through the charge of a special tax on hotel/motel nightly room charges. Restricted by State legislation, these funds may only be used to directly enhance and promote tourism, the arts and the convention and hotel industry.



## 250 - Red Light Camera Program Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance

#### 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Fines and Warrants	\$ 205,465	\$ -	\$ 425,000	\$ 425,000
Interest	1,319	-	1,100	1,200
Transfers In	-	-	-	-
<b>Total</b>	<b>\$ 206,784</b>	<b>\$ -</b>	<b>\$ 426,100</b>	<b>\$ 426,200</b>
<b>Expenditures:</b>				
Personnel Costs	3,017	-	15,000	51,944
Supplies	18,367	-	20,000	38,500
Maintenance	-	-	5,500	55,500
Services and Charges	10,234	-	295,000	275,000
Capital				80,000
<b>Total</b>	<b>\$ 31,618</b>	<b>\$ -</b>	<b>\$ 335,500</b>	<b>\$ 500,944</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 175,165</b>	<b>\$ -</b>	<b>\$ 90,600</b>	<b>\$ (74,744)</b>
<b>Beginning Fund Balance</b>	<b>\$ 159,622</b>	<b>\$ 334,788</b>	<b>\$ 334,788</b>	<b>\$ 425,388</b>
<b>Ending Fund Balance</b>	<b>\$ 334,788</b>	<b>\$ 334,788</b>	<b>\$ 425,388</b>	<b>\$ 350,644</b>

#### Fund Description

Automated red light photo enforcement cameras were setup during FY2008. Four intersections were selected for this initiative with a goal of reducing the number of injury accidents caused by "red light running". By law, the use of the revenues is limited to traffic safety programs, including pedestrian safety programs, public safety programs, intersection improvements, and traffic enforcement.



## 270 - Grant from Harris County District Attorney's Office

### Statement of Revenues, Expenditures and Changes in Fund Balance

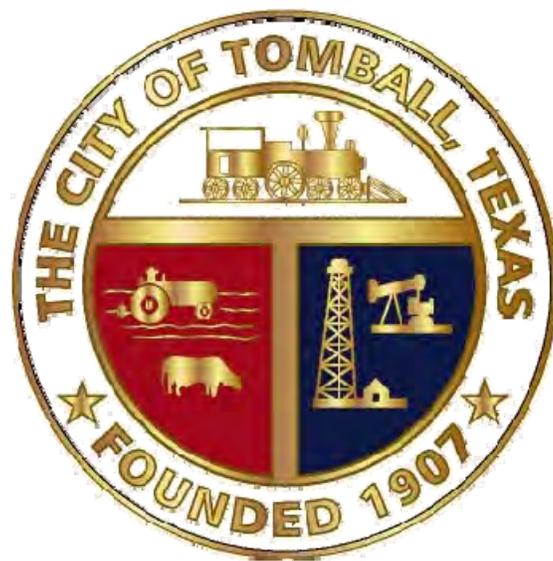
#### 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Grants	\$ 174,554	-	-	-
Interest	27	-	30	50
Transfers In	-	-	-	-
<b>Total</b>	<b>\$ 174,581</b>	<b>\$ -</b>	<b>\$ 30</b>	<b>\$ 50</b>
<b>Expenditures:</b>				
Supplies & Equipment	157,879	-	4,200	4,000
Maintenance	-	-	-	-
Services and Charges	-	-	-	-
Capital	-	-	-	-
<b>Total</b>	<b>\$ 157,879</b>	<b>\$ -</b>	<b>\$ 4,200</b>	<b>\$ 4,000</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 16,702</b>	<b>\$ -</b>	<b>\$ (4,170)</b>	<b>\$ (3,950)</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 16,702</b>	<b>\$ 16,702</b>	<b>\$ 12,532</b>
<b>Ending Fund Balance</b>	<b>\$ 16,702</b>	<b>\$ 16,702</b>	<b>\$ 12,532</b>	<b>\$ 8,582</b>

#### [Fund Description](#)

On October 6, 2008, Tomball Police Department was presented with a grant from the Harris County District Attorney's Office.

These asset forfeiture funds will allow the Police Department to purchase specialized equipment.



## 280 - Disaster Preparedness Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance

2010 - 2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
FEMA Reimbursement	\$ 221,960	-	-	-
Insurance Reimbursement	\$ 30,968	-	-	-
Interest	155	-	275	-
Transfers In	-	-	-	-
<b>Total</b>	<b>\$ 253,083</b>	<b>\$ -</b>	<b>\$ 275</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Supplies	6,632	-	2,493	-
Maintenance	18,397	-	3,889	-
Services and Charges	77,418	-	-	-
Capital	-	-	-	-
<b>Total</b>	<b>\$ 102,447</b>	<b>\$ -</b>	<b>\$ 6,382</b>	<b>\$ -</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	\$ 150,637	\$ -	\$ (6,107)	\$ -
<b>Beginning Fund Balance</b>	\$ -	\$ 150,637	\$ 150,637	\$ 144,529
<b>Ending Fund Balance</b>	<b>\$ 150,637</b>	<b>\$ 150,637</b>	<b>\$ 144,529</b>	<b>\$ 144,529</b>



## 290 - Tomball Fun Runs Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance

#### 2010-2011 City Manager Adopted Budget

	FY 2009	FY 2010	FY 2010	FY 2011
	Actual	Budget	Projected	Adopted Budget
<b>Revenues:</b>				
Event Revenue	\$ 8,056	\$ -	\$ 7,581	\$ 8,000
Interest	-	-	-	-
Transfers In	-	-	-	-
<b>Total</b>	<b>\$ 8,056</b>	<b>\$ -</b>	<b>\$ 7,581</b>	<b>\$ 8,000</b>
<b>Expenditures:</b>				
Supplies	7,538	-	5,621	7,500
Maintenance	-	-	-	-
Services and Charges	-	-	-	-
Capital	-	-	-	-
<b>Total</b>	<b>\$ 7,538</b>	<b>\$ -</b>	<b>\$ 5,621</b>	<b>\$ 7,500</b>
<b>Revenues Over (Under)</b>				
<b>Expenditures</b>	<b>\$ 518</b>	<b>\$ -</b>	<b>\$ 1,960</b>	<b>\$ 500</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ 518</b>	<b>\$ 518</b>	<b>\$ 2,477</b>
<b>Ending Fund Balance</b>	<b>\$ 518</b>	<b>\$ 518</b>	<b>\$ 2,477</b>	<b>\$ 2,977</b>

#### Fund Description

In 2009, various Fun Runs were scheduled to encourage residents of all ages to get out in the community and get fit. Net proceeds of these events are to be used for future fun runs or for improvements to the Depot and Downtown Tomball area.



**Fleet Replacement Fund**  
**Fund Description**

This fund was established to accumulate sufficient resources to replace existing vehicles and equipment (with values over \$5,000) which have reached or exceeded their useful lives. Resources are acquired through charges to operating departments in the General and Enterprise fund. The charges are calculated using a straight-line amortization of each piece of equipment based upon the item's expected useful life and estimated replacement cost. When a piece of equipment has reached the end of its useful life, the equipment is automatically scheduled for replacement in the appropriate budget year. If however, it is determined that the cost of continuing to maintain the equipment does not exceed its value at the time of replacement, a department may request that the equipment not be replaced until a later date and the equipment will be kept in service. Once the equipment is fully amortized however, the department will not continue to make payments to the fund. When the equipment is finally retired and replaced, payments for the amortization of the new equipment/vehicle will begin. Interest income earned by the fund and the sale of surplus equipment included in the replacement program will be used to offset the impact of inflation on the replacement cost of the equipment beyond that which had been projected.

The fund's financial summary is distinguished from those of the other funds in that it resembles the income statements of private corporations similar to the City's Enterprise Fund.

For the 2010-2011 budget year transfers will not be made into this fund, however, the following items are scheduled for replacement. All purchases will be reviewed on as needed basis.

**Fleet Replacement Fund**  
**Fund Description**

**Equipment scheduled for replacement during FY 2010-2011 includes:**

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Community Center Department		
1 Mini-Van	\$	25,300
Police Department		
2 SUV	\$	48,623
1 Sedan	\$	21,858
Municipal Court Department		
1 Sedan	\$	23,261
Fire Department		
2 Trucks	\$	43,699
Fire Marshal		
1 SUV	\$	35,000
Streets Department		
1 Truck	\$	21,000
Parks Department		
1 Truck	\$	21,000
John Deere Tractor	\$	16,640
Utilities Department		
Mini Excavator	\$	43,827

City of Tomball  
Internal Service Funds - General Fund Fleet Replacement  
2010-2011 City Manager Adopted Budget

	FY 2009 Actual	FY 2010 Budget	FY 2010 Projections	FY 2011 Adopted
<b>Revenues:</b>				
Transfers	\$ 716,662	\$ 489,033	\$ 489,033	\$ -
Other	6,014	-	-	-
Interest	24,162	6,000	3,000	6,000
<b>Total</b>	<b>\$ 746,838</b>	<b>\$ 495,033</b>	<b>\$ 492,033</b>	<b>\$ 6,000</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 501,155	\$ 410,360	\$ 410,360	\$ 256,382
<b>Total</b>	<b>\$ 501,155</b>	<b>\$ 410,360</b>	<b>\$ 410,360</b>	<b>\$ 256,382</b>
<b>Revenues Over (Under)</b>				
Expenditures	\$ 245,683	\$ 84,673	\$ 81,673	\$ (250,382)
<b>Beginning Fund Balance</b>	<b>\$ 761,477</b>	<b>\$ 1,007,160</b>	<b>\$ 1,007,160</b>	<b>\$ 1,088,833</b>
<b>Ending Fund Balance</b>	<b>\$ 1,007,160</b>	<b>\$ 1,091,833</b>	<b>\$ 1,088,833</b>	<b>\$ 838,451</b>

City of Tomball  
Internal Service Funds - Enterprise Fund Fleet Replacement  
FY 2011 City Manager Proposed Budget

	FY 2009 Actual	FY 2010 Budget	FY 2010 Projections	FY 2011 Adopted
<b>Revenues:</b>				
Transfers	\$ 121,509	\$ 121,509	\$ 121,510	\$ 43,827
Interest	860	1,000	500	700
<b>Total</b>	<b>\$ 122,369</b>	<b>\$ 122,509</b>	<b>\$ 122,010</b>	<b>\$ 44,527</b>
<b>Expenditures:</b>				
Capital Outlay	\$ 83,107	\$ -	\$ -	\$ 43,827
<b>Total</b>	<b>\$ 83,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,827</b>
<b>Revenues Over (Under)</b>				
Expenditures	\$ 39,262	\$ 122,509	\$ 122,010	\$ 700
<b>Beginning Fund Balance</b>	<b>\$ 91,406</b>	<b>\$ 130,609</b>	<b>\$ 130,609</b>	<b>\$ 252,619</b>
<b>Ending Fund Balance</b>	<b>\$ 130,668</b>	<b>\$ 253,118</b>	<b>\$ 252,619</b>	<b>\$ 253,319</b>

City of Tomball  
Employee Benefit Trust Fund  
2010-2011 City Manager Adopted Budget

	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	FY 2011 Base	Non- Rec. Supplemental	FY 2011 Adopted
<b>Revenues:</b>						
Transfers	806,146	1,632,788	1,632,788	1,846,468		1,846,468
Interest	28		165	175		175
<b>Total</b>	<b>806,174</b>	<b>1,632,788</b>	<b>1,632,953</b>	<b>1,846,643</b>	<b>-</b>	<b>1,846,643</b>
<b>Expenditures:</b>						
Health Insurance Costs	806,146	1,632,788	1,632,788	1,846,468		1,846,468
<b>Total</b>	<b>806,146</b>	<b>1,632,788</b>	<b>1,632,788</b>	<b>1,846,468</b>	<b>-</b>	<b>1,846,468</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	<b>28</b>	<b>-</b>	<b>165</b>	<b>175</b>	<b>-</b>	<b>175</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>28</b>	<b>28</b>	<b>193</b>		<b>368</b>
<b>Ending Fund Balance</b>	<b>28</b>	<b>28</b>	<b>193</b>	<b>368</b>	<b>-</b>	<b>543</b>

# Capital Improvement Projects

## **Funding Description**

The newly developed Comprehensive Plan in conjunction with the Zoning Ordinance provide a roadmap for future capital improvement planning. The City reviews the Capital Improvement Plan annually and makes updates as necessary. All ongoing and proposed projects are ranked by priority and then funded based on the available financial resources.

## **Impact on the Future Operations Budget**

Most of the planned capital expenditures involve improvements on the City's storm drainage system. A small portion of the expenditures will result in a very minor increase to the City's network of streets, sidewalks, and utility lines. The overall impact to the future operating budget is not considered material.

**Adopted Capital Projects  
 FY 2011-2016  
 General Fund**

Project	Phase	Amount per Phase	Total per Project
Master Drainage Plan	Design	125,000	125,000
Parking - 3 Downtown Parking Lots	Design	110,000	
	Land Acquisition	105,000	
	Construction	340,000	<u>555,000</u>
Total Proposed General Fund CIP			<u><u>680,000</u></u>

**Adopted Capital Projects  
FY 2011-2016  
Enterprise Fund**

<u>Project</u>	<u>Phase</u>	<u>Amount per Phase</u>	<u>Total per Project</u>
Tomball Hills Lift Station	Construction	300,000	<u>300,000</u>
	Total Proposed Enterprise Fund CIP		<u><u>300,000</u></u>

## DESCRIPTION OF CAPITAL IMPROVEMENT PROJECTS

### Master Drainage Plan

Project Number: 170

Fiscal Year 2010-2011 Funding: \$ 125,000

This plan will evaluate the city's existing storm drainage network, assess existing and proposed future drainage facility needs, and identify needed improvements based on projected future system demands. The plan will utilize the land use projections provided in the Comprehensive Plan to determine projected growth.

### Parking - 3 Downtown Parking Lots

Project Number: Not assigned as of September 30, 2010

Fiscal Year 2010-2011 Funding \$ 555,000

The plan recommends the creation of three surface parking lots within a six year timeframe to account for the future removal of the on-street parking on FM 2920. Engineering and Planning proposes to phase this project over a three year period beginning with design and feasibility analysis in FY 2010-2011

### Tomball Hills Lift Station

Project Number: 145

Fiscal Year 2010-2011 Funding \$ 300,000

The Tomball Hills sanitary sewer lift station was constructed in the mid 1970's to collect sanitary sewer for all the adjacent subdivision and Lone Star Community College. The lift station was constructed within the floodplain and during increased storm water events is submerged. The lift station requires redesign and relocation consideration to meet TCEQ requirements.

City of Tomball  
2010 - 2011 Supplemental Requests - Summary  
General Fund

Department	Program & Description	Rank	Recurring Revenue/Savings	Non-Recur. Revenue/Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
City Manager's Office	Cell phone for the Assistant to the City Manager	1	-	-	768	-	(768)	
<b>Total for City Manager's Office</b>								
Information Systems	Minutes and Audio Module for NovusAgenda	1	-	-	420	4,100	(420)	(4,100)
	Time Clock Software Update	1	2,910	-	3,353	4,350	(443)	(4,350)
	Microsoft DPM 2010	3	-	-	-	6,500	-	(6,500)
	Virtual Server Manager	2	-	-	-	500	-	(500)
	PCI Compliance	1	-	-	2,000	2,000	(2,000)	(2,000)
<b>Total for Information Systems</b>								
Police	Station/Jail Video Surveillance Repair/Upgrade	1	-	-	5,773	17,450	(2,863)	(17,450)
	Telephone Recording System Upgrade	2	-	-	-	20,000	-	(20,000)
<b>Total for Police</b>								
Municipal Court	Part Time Court Clerk	1	-	-	14,734	-	(14,734)	-
	Warrant Officer/Bailiff	2	-	-	70,452	5,353	(70,452)	(5,353)
<b>Total for Municipal Court</b>								
			-	-	85,186	5,353	(85,186)	(5,353)

City of Tomball  
2010 - 2011 Supplemental Requests - Summary  
General Fund

Department	Program & Description	Rank	Recurring Revenue/Savings	Non-Recur. Revenue/Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Fire Department	Duty Crew Supervisor Position	1			7,648		(7,648)	
	C Shift Night Time Staffing	2			34,578		(34,578)	
	Increase Maximum Part Time FF Compensation Increase the compensation of the part-time paid duty crew by \$1.00 per hour in order to remain competitive with the surrounding departments	3			20,152		(20,152)	
	Create TFD Volunteer FF Pension Program to replace State Program	4			TBD	TBD	TBD	TBD
	Software to load Fire-preplans into apparatus	5			1,242	6,647	(1,242)	(6,647)
	Two Additional Full-time Firefighters Additional firefighters needed to provide a more consistent response time to emergency calls	6			130,083	4,400	(130,083)	(4,400)
	Complete Station 1 Renovations/Expansion Complete the office spaces in the expansion area of Fire Station 1 and to renovate the interior of the existing space in Station 1	7				75,000		(75,000)
<b>Total for Fire Department</b>			-	-	193,703	86,047	(193,703)	(86,047)
Garage	30,000 Vehicle Lift	2				22,000		(22,000)
	Lead Mechanic Position	1			75,894		(75,894)	
	<b>Total for Garage Department</b>			-	-	75,894	22,000	(75,894)

City of Tomball  
2010 - 2011 Supplemental Requests - Summary  
General Fund

Department	Program & Description	Rank	Recurring Revenue/Savings	Non-Recur. Revenue/Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Streets	Asphalt Street Maintenance Program				175,000		(175,000)	
	<b>Total for Streets Department</b>		-	-	175,000	-	(175,000)	-
Engineering and Planning	GIS Consulting	1			1,500	100,000		(100,000)
	WaterCAD	2				7,000	(1,500)	(7,000)
	<b>Total for Engineering and Planning</b>		-	-	1,500	107,000	(1,500)	(107,000)
Facilities Maintenance	Tax Office Roof	1				44,000		(44,000)
	City Hall Roof	1				150,000		(150,000)
	<b>Total for Facilities Maintenance Department</b>		-	-	-	194,000	-	(194,000)
<b>Total General Fund</b>			1,455	-	537,824	466,850	(534,914)	(466,850)

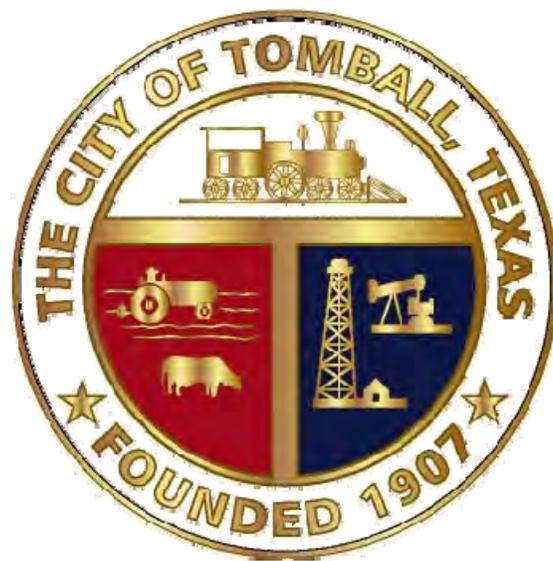
City of Tomball  
2010 - 2011 Supplemental Requests - Summary  
Utility Enterprise Fund

Department	Program & Description	Rank	Recurring Revenue/ Savings	Non-Recur. Revenue/ Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Utilities	Komatsu P. C. 35 MR-3 and Trailer (mini excavator)	2				43,827		(43,827)
	Fine Screen Washer/ Compactor	1	59,600			425,000	59,600	(425,000)
	Tomball Lift Station					300,000		(300,000)
	<b>Total for Utilities</b>		59,600			768,827	59,600	(768,827)
<b>Total Enterprise Fund</b>			59,600	-		768,827	59,600	(768,827)

City of Tomball  
2010 - 2011 Supplemental Requests - Summary  
Special Revenue Funds

Department	Program & Description	Rank	Recurring Revenue/ Savings	Non-Recur. Revenue/ Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost	
Photo Red Light Camera Fund	Part-time Traffic Safety/Complaint Officer*	5			25,000		(25,000)		
		6				40,000		(40,000)	
		2				50,000		(10,000)	(40,000)
		3			10,000			(10,000)	
		4			10,000			(10,000)	
		1			13,500				(13,500)
<b>Total Photo Red Light Fund</b>			-	-	58,500	90,000	(55,000)	(93,500)	
Seizure Fund	Tactical Video Reconnaissance	2				14,000		(14,000)	
		1			10,000			(10,000)	
		<b>Total Seizure Fund</b>			-	-	24,000	-	(24,000)
<b>Total Special Revenue Funds</b>			-	-	58,500	114,000	(55,000)	(117,500)	

\*Position would be recurring as long as there is funding/need for it.



City of Tomball  
 Analysis of Ad Valorem Tax Rates

FY	Debt Rate	M&O Rate	Total Tax Rate	% Change Total Rate	% Change Debt Rate	% Change M&O Rate
1994		\$ 0.342520	0.342520			
1995		\$ 0.342520	0.342520	0.00%		
1996		\$ 0.342520	0.342520	0.00%		
1997		\$ 0.342520	0.342520	0.00%		
1998	\$0.232150	\$ 0.110370	0.342520	0.00%		
1999	\$0.228840	\$ 0.113680	0.342520	0.00%	-1.43%	3.0%
2000	\$0.219750	\$ 0.122770	0.342520	0.00%	-3.97%	8.0%
2001	\$0.189240	\$ 0.117600	0.306840	-10.42%	-13.88%	-4.2%
2002	\$0.166000	\$ 0.114000	0.280000	-8.75%	-12.28%	-3.1%
2003	\$0.264590	\$ 0.015410	0.280000	0.00%	59.39%	-86.5%
2004	\$0.180000	\$ 0.100000	0.280000	0.00%	-31.97%	548.9%
2005	\$0.172000	\$ 0.108000	0.280000	0.00%	-4.44%	8.0%
2006	\$0.163360	\$ 0.116640	0.280000	0.00%	-5.02%	8.0%
2007	\$0.144987	\$ 0.106468	0.251455	-10.19%	-11.25%	-8.7%
2008	\$0.150000	\$ 0.101455	0.251455	0.00%	3.46%	-4.7%
2009	\$0.120000	\$ 0.131455	0.251455	0.00%	-20.00%	29.6%
2010	\$0.130000	\$ 0.121455	0.251455	0.00%	8.33%	-7.6%
2011	\$0.140000	\$ 0.111455	0.251455	0.00%	7.69%	-8.2%

City of Tomball  
 Analysis of Ad Valorem Tax Levies & Collections

FY	Levy	% Change	Tax Rate	% Change	Ad valorem Collections	% Collected
1999	\$ 1,159,700	15.39%	0.342520	0.00%	\$ 1,239,108	106.8%
2000	\$ 1,311,000	13.05%	0.342520	0.00%	\$ 1,397,235	106.6%
2001	\$ 1,330,000	1.45%	0.306840	-10.42%	\$ 1,403,447	105.5%
2002	\$ 1,549,800	16.53%	0.280000	-8.75%	\$ 1,535,684	99.1%
2003	\$ 1,600,000	3.24%	0.280000	0.00%	\$ 1,719,614	107.5%
2004	\$ 1,915,562	19.72%	0.280000	0.00%	\$ 1,890,478	98.7%
2005	\$ 2,013,497	5.11%	0.280000	0.00%	\$ 1,970,201	97.8%
2006	\$ 1,993,481	-0.99%	0.280000	0.00%	\$ 2,148,238	107.8%
2007	\$ 2,130,000	6.85%	0.251455	-10.19%	\$ 2,170,202	101.9%
2008	\$ 2,171,381	1.94%	0.251455	0.00%	\$ 2,464,125	113.5%
2009	\$ 2,885,676	32.90%	0.251455	0.00%	\$ 2,822,431	97.8%
2010	\$ 2,910,159	0.85%	0.251455	0.00%	\$ 2,815,908	96.8%

Note - 2010 Collections as of 6/30/2010

City of Tomball

Combination Tax and Revenue Certificates of Obligation, Series 1998

Purpose- Street Improvements

\$4,010,000 - Tax Supported

Issue Date: February 15, 1998

<b>Fiscal Year</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P &amp; I</b>
2011	215,000	4.700%	92,927	307,927
2012	225,000	4.750%	82,531	307,531
2013	240,000	4.750%	71,488	311,488
2014	250,000	4.750%	59,850	309,850
2015	265,000	4.750%	47,618	312,618
2016	275,000	4.750%	34,793	309,793
2017	290,000	4.750%	21,375	311,375
2018	305,000	4.750%	7,244	312,244
Total	<u>\$ 2,065,000</u>		<u>\$ 417,826</u>	<u>\$ 2,482,826</u>

City of Tomball

Combination Tax and Revenue Certificates of Obligation, Series 1995

\$1,765,000 - Tax Supported

Issue Date: December 15, 1995

<b>Fiscal Year</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P &amp; I</b>
2011	100,000	5.125%	2,563	102,563
Total	<u>\$ 100,000</u>		<u>\$ 2,563</u>	<u>\$ 102,563</u>

**City of Tomball**  
**Combination Tax and Revenue Certificates of Obligation, Series 2003**  
**Purpose- Buildings, Parks, Utility Improvements**  
**\$8,500,000 - Tax Supported**  
**Issue Date : October 15, 2003**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P &amp; I</b>
2011	360,000	3.200%	252,218	612,218
2012	375,000	3.500%	239,895	614,895
2013	395,000	3.600%	226,222	621,222
2014	415,000	3.700%	211,435	626,435
2015	440,000	3.750%	195,508	635,508
2016	460,000	3.875%	178,345	638,345
2017	485,000	3.900%	159,975	644,975
2018	510,000	4.125%	139,999	649,999
2019	535,000	4.200%	118,245	653,245
2020	565,000	4.300%	94,862	659,862
2021	590,000	4.400%	69,735	659,735
2022	620,000	4.400%	43,115	663,115
2023	655,000	4.500%	14,737	669,737
<b>Total</b>	<b>\$ 6,405,000</b>		<b>\$1,944,291</b>	<b>\$ 8,349,291</b>

**City of Tomball**  
**Combination Tax and Revenue Certificates of Obligation, Series 2002**  
**\$20,000,000 - Tax Supported 45%, Utility System 55%**  
**Issue Date : June 1, 2002**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P &amp; I</b>
2011	490,500	4.500%	264,329	754,829
2012	490,500	4.250%	242,870	733,370
2013	490,500	4.400%	221,655	712,155
2014	490,500	4.500%	199,828	690,328
2015	490,500	4.500%	177,756	668,256
2016	490,500	4.625%	155,377	645,877
2017	488,250	4.750%	132,438	620,688
2018	488,250	4.750%	109,246	597,496
2019	488,250	5.000%	85,469	573,719
2020	488,250	5.000%	61,031	549,281
2021	488,250	5.000%	36,619	524,869
2022	488,250	5.000%	12,206	500,456
<b>Total</b>	<b>\$ 5,872,500</b>		<b>\$1,698,823</b>	<b>\$ 7,571,323</b>

**City of Tomball**  
**Water and Sewer System Revenue Bonds, Series 1999**  
**Purpose- Southside Sewer Plant**  
**Issue Date : February 15, 1999**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P &amp; I</b>
2011	385,000	3.550%	152,966	537,966
2012	400,000	3.650%	138,832	538,832
2013	415,000	3.750%	123,751	538,751
2014	435,000	3.800%	107,705	542,705
2015	455,000	3.900%	90,568	545,568
2016	470,000	4.000%	72,295	542,295
2017	490,000	4.050%	52,973	542,973
2018	515,000	4.100%	32,492	547,492
2019	535,000	4.100%	10,967	545,967
<b>Total</b>	<b>\$ 4,100,000</b>		<b>\$ 782,549</b>	<b>\$ 4,882,549</b>

General Fund

Fiscal Year 2011  
Amendment # 1

	FY2011 Total Budget	10/18/2010 Amendment	Total Amended Budget
<b>Revenues:</b>			
Property taxes	\$ 1,228,925		\$ 1,228,925
Sales taxes	6,500,000		6,500,000
Franchise taxes	1,230,000		1,230,000
Permits and licenses	243,100		243,100
Fines and warrants	885,000		885,000
Service fees	1,750,000		1,750,000
Transfers In	2,393,458		2,393,458
Contributions	70,000		70,000
Interest	350,000		350,000
Other	235,300		235,300
<b>Total Revenues</b>	<b>\$ 14,885,783</b>		<b>\$ 14,885,783</b>
<b>Expenditures:</b>			
City Manager's Office	\$ 411,055		\$ 411,055
Mayor and Council	73,156		73,156
City Secretary	320,682		320,682
Human Resources	531,421	25,000	556,421
Finance	493,342		493,342
Information Systems	300,122		300,122
Legal	153,425		153,425
Non-Departmental	256,382		256,382
Building Permits and Inspections	357,228		357,228
Police	4,430,565		4,430,565
Fire	1,175,780	351,116	1,526,896
Fire Marshal	177,350		177,350
Emergency Services	14,520		14,520
Municipal Court	470,460		470,460
Public Works Administration	48,254		48,254
Engineering and Planning	780,858		780,858
Facilities Maintenance	762,809		762,809
Garage	127,824		127,824
Streets	894,734		894,734
Sanitation	2,045,000		2,045,000
Parks	320,639		320,639
Community Center	140,089		140,089
			-
			-
<b>Total Expenditures</b>	<b>\$ 14,285,695</b>	<b>\$ 376,116</b>	<b>\$ 14,661,811</b>
<b>Net Income from Operations</b>	<b>\$ 600,088</b>		<b>\$ 223,972</b>
<b>Other Sources/Uses:</b>			
Vehicle Replacement	\$ -		
Capital Projects/Outlay	777,000	964,000	1,741,000
Transfers Out	1,846,468		1,846,468
<b>Total Other Sources/Uses</b>	<b>\$ 2,623,468</b>	<b>\$ 964,000</b>	<b>\$ 3,587,468</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ (2,023,380)</b>		<b>\$ (3,363,496)</b>
<b>Beginning Fund Balance, 10/1/2010</b>	<b>\$ 7,600,600</b>		<b>\$ 8,940,716</b>
<b>Ending Fund Balance, 9/30/2011</b>	<b>\$ 5,577,220</b>	<b>\$ 1,340,116</b>	<b>\$ 5,577,220</b>
25% of Operating Expenses - Target	39%		38%

Note- The projected ending fund balance remains unchanged because the funds for the amendment were projected to be spent by 10/1/2010 and were not.

**Enterprise Fund  
Fiscal Year 2011  
Amendment # 1**

	<u>FY2011 Total Budget</u>	<u>10/18/2010 Amendment</u>	<u>Total Amended Budget</u>
<b>Operating Revenues:</b>			
Water sales	\$ 4,149,510		\$ 4,149,510
Sewer sales	2,354,360		2,354,360
Gas sales	4,183,295		4,183,295
Tap fees	59,505		59,505
Reconnect fees	33,165		33,165
Investment income	115,275		115,275
Other	845,300		845,300
Total Revenues	<u>\$ 11,740,410</u>		<u>\$ 11,740,410</u>
<b>Expenditures:</b>			
Enterprise Administration	\$ 277,048		\$ 277,048
Utility Billing	286,308		286,308
Water	1,809,942		1,809,942
Wastewater	1,763,683		1,763,683
Gas	2,374,778		2,374,778
Administrative transfer to Gen. Fund	2,393,458		2,393,458
<b>Total Operating Expenses</b>	<u>\$ 8,905,217</u>		<u>\$ 8,905,217</u>
<b>Net Revenue Available for Debt</b>	\$ 2,835,193		\$ 2,835,193
<b>Debt Service:</b>			
Revenue Bonds	\$ 537,966		\$ 537,966
Certificates of Obligation	922,569		922,569
Fiscal Fees	10,000		10,000
<b>Total Debt Service</b>	<u>\$ 1,470,535</u>		<u>\$ 1,470,535</u>
<b>Non-Operating Expenses:</b>			
Vehicle replacement	\$ 43,827		\$ 43,827
Capital outlay	300,000	1,006,000	1,306,000
<b>Total Non-Operating Expenses</b>	<u>\$ 343,827</u>	<u>1,006,000</u>	<u>\$ 1,349,827</u>
<b>Net Income (Excluding Depreciation)</b>	\$ 1,020,831		\$ 14,831
<b>Beginning Fund Balance, 10/1/2010</b>	\$ 9,230,604		\$ 10,236,604
<b>Ending Fund Balance, 9/30/2011</b>	<u>\$ 10,251,435</u>		<u>\$ 10,251,435</u>
25% of Operating Expenses - Target	96%		87%

Note- The projected ending fund balance remains unchanged because the funds for the amendment were projected to be spent by 10/1/2010 and were not.



# CITY OF TOMBALL, TEXAS

## OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Eight Years (1)

Function/Program	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Police								
Arrests	2,034	1,804	1,766	1,611	1,812	1,840	1,625	2,049
Accident reports	704	650	563	523	609	499	440	330
Citations	5,518	8,153	13,194	12,473	7,602	12,445	10,820	14,694
Offense reports	2,319	2,959	2,130	2,321	2,174	2,398	2,050	1,705
Calls for service	9,323	8,553	8,804	8,861	8,558	8,299	7,688	7,348
Fire								
Emergency responses	N/A	647	623	860	1,028	1,241	1,056	1,341
Fire incidents	N/A	113	170	278	170	206	218	220
Average response time	N/A	6:19	6:17	6:07	5:40	5:34	4:38	5:15
Water								
New accounts	597	639	674	875	719	663	532	89
Source:								
Water	597	639	674	875	719	663	532	89
Sewer	597	639	674	875	719	663	532	89
Average daily consumption (millions of gallons)	1,798	1,798	1,851	2,002	1,897	1,980	2,166	1,941
Number of million gallons of surface water pumped	0	0	0	0	0	0	0	0
Number of million gallons of well water pumped	656,384	675,448	751,880	730,198	692,163	722,788	790,409	708,565
Total consumption (millions of gallons)	656,384	675,448	751,880	730,198	692,363	722,788	790,409	708,565
Peak daily consumption (millions of gallons)	3,492	3,492	3,322	3,395	3,241	4,425	3,791	3,480
Sewer								
Average daily sewage treatment (millions of gallons)	1,339	1,595	1,468	1,500	1,636	1,422	1,428	1,362
Total consumption (millions of gallons)	488,735	582,175	535,820	547,500	597,140	519,030	520,176	497,166
Peak daily consumption (millions of gallons)	3.30	4.50	4.30	4.50	5.10	5.90	5.10	3.72

Source: Various City departments

(1) The requirement for statistical data is ten years; only seven years are available at this time.

**ORDINANCE NO. 2010-17**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TOMBALL, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF TOMBALL, TEXAS, FOR FISCAL YEAR 2010-2011; AND AUTHORIZING THE CITY MANAGER TO APPROVE INTRA-DEPARTMENTAL (WITHIN THE SAME DEPARTMENT ONLY) TRANSFERS OF BUDGETED FUNDS; AND PROVIDING OTHER DETAILS RELATING TO THE PASSAGE OF THIS ORDINANCE.**

\* \* \* \* \*

**WHEREAS**, the Budget of the City of Tomball for the Fiscal Year 2010-2011 was presented to the City Council of the City of Tomball on the 2nd day of August 2010, and was filed with the City Secretary's Office at that time for the purpose of Public Display; and

**WHEREAS**, NOTICE OF PUBLIC HEARING for the Budget of the City of Tomball, Texas, for Fiscal Year 2010-2011 was published in the City's official newspaper advising citizens of the Public Hearing to be conducted on August 2, 2010, and also advising that said Budget was available for their inspection prior to the Public Hearing; and

**WHEREAS**, at said Public Hearing all citizens of the City had the right to be present and to be heard, and those who requested to be heard were heard, and it being the opinion of the Mayor and City Council that said Budget should be adopted; and

**WHEREAS**, said Budget shall be in effect for the ensuing Fiscal Year, October 1, 2010, through September 30, 2011;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TOMBALL, TEXAS:**

**Section 1.0 Adoption of Budget**. That from October 1, 2010, through September 30, 2011, the appropriations, as stated in the Budget as proposed expenditures, shall be and are hereby appropriated to the several objects and purposes named and designated in the Budget.

**Section 2.0 Public Record**. The City Secretary is hereby directed to place in the Budget an endorsement which shall read as follows: "The Original Budget of the City of Tomball, Texas for the Fiscal Year 2010-2011." Such Budget as endorsed shall be kept on file in the office of the City Secretary as a Public Record and a copy of said Budget is attached to this ordinance and made a part of this ordinance for all purposes.

**Section 3.0 Intra-Departmental Transfers**. In accordance with the responsibility of the City Manager established by Section 7.01 C. (2) of the City Charter to administer the annual budget, the City Manager is authorized, as circumstances reasonably require, to approve intra-departmental

(within the same department only) transfers of budgeted funds. Further, the documentation for such transfers shall be maintained as a part of the City's financial records.

FIRST READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT THE MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL HELD ON THE 2ND DAY OF AUGUST, 2010.

COUNCILMAN QUINN	<u>ABSENT</u>
COUNCILMAN STOLL	<u>AYE</u>
COUNCILMAN BROWN	<u>AYE</u>
COUNCILMAN TOWNSEND	<u>AYE</u>

SECOND READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT THE MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL HELD ON THE 16TH DAY OF AUGUST, 2010.

COUNCILMAN QUINN	_____
COUNCILMAN STOLL	_____
COUNCILMAN BROWN	_____
COUNCILMAN TOWNSEND	_____

\_\_\_\_\_  
GRETCHEN FAGAN  
Mayor

ATTEST:

\_\_\_\_\_  
DORIS SPEER  
City Secretary

## Tomball Fast Facts\*

2010 Population: 11,670

2010 Assessed Value: \$1,123,015,744

Median Age: 36.8 years

Median Household Income: \$50,401

Average Household Income: \$59,072

Number of Households: 4,440

Employed Labor Force (Greater Tomball Area – within 30 minutes of Tomball): 96.1%

Square Miles: 11.711 square miles

Education Level (Population 25 years +): 23.9% with a Bachelor's Degree or higher

Major Employers in Tomball (non retail):

- Tomball Regional Medical Center

- Tomball ISD

- Tomball College

- BJ Services



\*Source: Tomball Economic Development Corporation

# Tomball Journal

## City Description

The area that is now Tomball, Texas was settled in the early 1900's by European, primarily German, settlers. They were attracted by the many streams, rolling fields and pastures, as well as the numerous pine trees that dotted the landscape. It was perfect setting for farming and raising cattle. By 1906, the community had become known as Peck. However, on December 2, 1907, the City was officially renamed Tom Ball, later shortened to Tomball, in honor of Thomas Henry Ball, a four-term U.S. congressman and railroad attorney, who was responsible for routing the Houston-to-Dallas railway through the area.

In 1933, life in Tomball completely changed when oil was discovered by the Magnolia Oil Company. Shortly afterwards, hundreds of wells owned by many different oil and gas companies were located in or near Tomball. Workers relocated to be near the wells, and many oil companies provided housing.

Move forward 100 years and see what Tomball has become in 2007 as it celebrated its Centennial birthday. Tomball has become known as a quintessential American haven, "*A Hometown with a Heart.*" Despite rapid growth and monumental change in the area in the last decade, Tomball is still widely known for its spirit of community. Suburban pressures have fueled

subdivision development and steady population growth.

The City's light industrial base also continues to grow with the relocation of Eagle Gasket and Specialty Steel into the community. Retail development also continues to thrive with the relocation and expansion of Academy Sports and the opening of Petsmart and Office Depot. The City enjoys a varied manufacturing and technology base that adds to the relative stability of the unemployment rate. Major industries with headquarters or divisions located within the City's boundaries or in close proximity include the international headquarters for a large oil related corporation, a regional hospital with related health care facilities, and computer hardware and software manufacturers.

During fiscal year 2007-2008, Council developed a strategic plan which identifies their goals for the community through 2012. A citizen survey was also conducted that year. The City staff worked to develop a budget with these two items in mind. Growth and change will definitely continue to be underlying themes in the Tomball of the 21<sup>st</sup> Century. The City of Tomball and its citizens will continue to work hard to foster continued growth while maintaining the hometown atmosphere it is known for.



## Appendix A      The Budget Process

March 18      1      Budget Schedule Distributed to City Staff

April 20      2      Department Submit Year End Projections

May 4      3      Departments Submit Base Budgets and any Adjustments to Base

June 10      4      Preliminary appraisal rolls from Harris County Appraisal District are received

May 11      5      Departments Submit Supplemental Program Requests

May 18-22      6      Departmental Budget Meetings

June 1      7      Preliminary Budget Workshop

June 2-3      8      Meeting to Discuss Funding

August 2      9      2010-11 City Manager's Proposed Budget

- 1) The Finance Director presents the Budget Schedule and Manual during the Management Team Meeting.
- 2) Department Directors submit their year end projections on their current year budget. This information provides the starting point for planning for the new budget.
- 3) Department Directors submit their budget request for funding needed to continue operations as they currently exist and any funding adjustments needed due to either changes in price or operating procedures.
- 4) Preliminary appraisal rolls are received from the Harris County Appraisal District showing initial taxable values of \$1,087,546,775.
- 5) Department Director submit their budget requests for new positions and programs or significant expansions of existing programs.
- 6) A series of meetings are conducted by the City Manager and Finance Director with individual departments to discuss their budget requests.
- 7) Preliminary Budget Workshop with Council to update them on the status of the base budget and to receive direction on their priorities in funding supplementals, proposed CIP and discuss tax rate impact.
- 8) Meeting to discuss and make recommendations for funding of supplemental requests.
- 9) City Manager's proposed budget is filed with the City Secretary and is distributed to the City Council for review. It is also posted on the City's website and is available for public review.

July  
26 27 & 29      10      Budget Workshops with City  
Council

August  
2      11      Public Hearings Held and  
First Reading of the Ordinance  
Adopting the Budget

August  
16      12      Second Reading of Ordinance  
Adopting the Budget

September  
2      13      Certified Appraisals Rolls are  
Received

September  
25      14      Effective Tax Rate Published

September  
20 and  
October 4      15      Adoption of FY 2009-10 Tax  
Rate

October  
31      16      2009-2010 Budget Document  
is Published

Quarterly      17      Budget is Amended

10) The Mayor and City Council meet with the City Manager and Administrative Staff to discuss various aspects of the proposed budget.

11) Following the required newspaper notices, public hearings are scheduled on the proposed budget. The first reading of the adoption ordinance is held August 2nd.

12) Second reading of the budget adoption ordinance is approved by City Council.

13) Certified appraisal rolls from the Harris County Appraisal District are received showing taxable values of \$988,169,146.

14) Upon receipt of certified appraisal rolls, the Tax Assessor/Collector performs the net effective tax rate calculation as required by State Law. The net effective rate is \$.264747 with a rollback rate of \$.314337.

16) The City Council meets to vote on the proposed tax rate of \$.251455. Two readings of the ordinance are required by City Charter. Public hearings were not held because the proposed rate did not exceed the the effective rate or the rollback rate.

17) Finance staff works to develop final budget document which is then printed and distributed to users.

18) Typically, the budget is reviewed on a quarterly basis and amendments are proposed to Council if needed. Budget amendments also require two readings.

## Appendix B Financial Management Policies

### Introduction

The City of Tomball has an important responsibility to its citizens to carefully account for public funds, to manage municipal finance wisely, and to plan for adequate funding of services desired by the public.

The overriding goal of the Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policy is to provide guidelines for planning and directing the City's day to day financial affairs and to assist staff in developing recommendations to the Tomball City Council. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

*Revenues:* Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

*Expenditures:* Identify priority services, establish and define appropriate service levels and

administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

### *Capital Expenditures and Improvements:*

Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

### *Staffing and Training:*

Staffing levels shall be adequate for the fiscal departments of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the internal controls are jeopardized or personnel turnover rates are unacceptable.

The City shall support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff shall be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences and related educational efforts.

the local economy and tax base.

*Fund Balance/ Working Capital/ Retained Earnings:* Maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from the emergencies.

*Debt Management:* Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of the debt payments on current and future revenues.

*Investments:* Invest the City's operating cash to ensure its safety, provide necessary liquidity optimize yield.

*Intergovernmental Relations:* Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

*Grants:* Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid which address the City's current priorities and policy objectives.

*Economic Development:* Initiate, encourage and participate in economic development efforts to create job opportunities, and strengthen

*Fiscal Monitoring:* Prepare and present reports for the current and multi-year periods that analyze, evaluate, and forecast the city's financial performance and economic condition.

*Accounting, Auditing, and Financial Reporting:* Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officer's Association (GFOA).

*Internal Controls:* Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

*Risk Management:* Prevent and/or reduce financial impact to the City due to claims and losses through prevention, through transfer of liability, and/or through a program of self-insuring of the liability.

*Budget:* Develop and maintain a balanced budget which presents a clear understanding of goals, service levels, and performance standards and which shall be to the extent possible "user friendly" for citizens.

## Revenues

1. Balance and Diversification in Revenue Sources: The City shall strive to maintain a balanced diversified revenue system to protect the City from fluctuation in any one source due to changes in economic conditions which adversely impact that source.
2. User Fees: For services that benefit specific users, where possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs whereas not to prohibit economic development. City staff shall review user fees on a regular basis to calculate their full costs recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
3. Property Tax Revenues/Tax Rate: The City shall endeavor to balance its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees, and economic development. The City shall also strive to minimize tax rate increases.
4. Utility/Enterprise Funds User Fees: Utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements,

and provide adequate levels of working capital.

5. Administrative Service Charges: The City shall prepare a cost allocation plan annually to determine the administrative service charges due the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.
6. Revenue Estimates for Budgeting: In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include the analysis and probability of economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and mid-year service reductions.

## Expenditures

1. Current Funding Basis: The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year's savings.

2. **Contracted Labor:** The City will utilize contracted labor for the provision of City services whenever private contractors can perform the established level of service at less expense to the City, as determined by regular evaluation of city-provided services. The City will regularly evaluate its agreements with private contractors to ensure the established levels of service are performed at the least expense to the City.
3. **Avoidance of Operating Deficits:** The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue estimates are such that an operating deficit is projected at year-end.
4. **Maintenance of Capital Assets:** Through the Fleet Replacement Fund and within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.
5. **Periodic Program Reviews:** Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency or effectiveness shall be brought up to required standards or be subject to reduction or elimination.
6. **Purchasing:** The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the

vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

### Capital Expenditures and Improvements

1. **Capital Improvements Planning Program:** The City shall annually review the Capital Improvement Plan ("CIP"), the current status of the City's infrastructure, replacement and renovation needs, and potential new projects and update the plan as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement costs shall be fully estimated and disclosed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules, and other debt outstanding or planned including general obligation bonds, revenue bonds, certificates of obligation, and lease/purchase agreements when appropriate.
2. **Capital Assets:** A capital asset will be defined as equipment that exceeds \$20,000 and has a useful life that exceeds 3 years.
3. **Replacement of Fleet Capital Assets on a Regular Schedule:** The City shall annually

prepare a schedule for the replacement of its fleet and fleet related capital assets associated with General Fund and Enterprise Fund operations through the Fleet Replacement Fund. Capital assets included in this fund will be authorized by charges to the departments using the assets. The amortization charges will be sufficient for replacing the capital equipment at the end of its expected useful life. The amortization charges and application of those funds for replacement purposes will be accounted for in the Fleet Replacement Fund.

4. Capital Expenditure Financing: The City recognizes that there are several methods of financing capital requirements: budget the funds from current revenues; take the funds from fund balance/retained earnings as allowed by the Fund Balance/ Retained Earnings Policy; utilize funds from grants and foundation; or borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligations, and lease/purchase agreements when appropriate.

## Fund Balance

1. General Fund Undesignated Fund Balance: The City shall strive to maintain the General Fund undesignated fund balance at a target of 18% of current year budgeted operating expenditures with the minimum being 15% and the maximum balance being 20%.
2. Debt Service Fund Balance: The City shall strive to maintain the Debt Service Fund fund

balance at a target of 18% of the next year's total principle and interest requirements on bonded debt with the minimum being 15% and the maximum balance being 20%.

3. Utility Working Capital and Retained Earnings of Other Operating Funds: In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the minimum working capital in the Water, Wastewater and Natural Gas funds shall be a target level of 18% of current year budgeted operating expenditures with the minimum being 15% and the maximum balance being 20%.
4. Use of Fund Balance/ Retained Earnings: Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases and capital projects that cannot be accommodated through current year savings. Should such use reduce the balance below the minimum level set as the objective for that fund, recommendations will be made on how to restore it.

## Debt Management

1. Use of Debt Financing: Debt financing to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and lease/purchase agreements, shall only be used to purchase capital assets.
2. Amortization of Debt: Amortization of debt

shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.

3. **Affordability Targets:** The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update to the Capital Improvement Plan. The decision on whether or not to assume new debt shall be based on these costs and benefits.
4. **Bidding Parameters:** The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
  - Limits between lowest and highest coupons
  - Coupon requirements relative to the yield curve
  - Method of underwriter compensation, discount or premium coupons
  - Use of True Interest Costs (TIC)

vs. Net Interest Cost (NIC)

- Use of bond insurance
  - Deep discount bonds
  - Variable rate bonds
  - Call provisions
5. **Bond Issuance Advisory Fees and Costs:** The City will be actively involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants as well as the kinds of services and fee structures available from independent financial advisors, investment banking firms, and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of the bonds.
  6. **Sale Process:** The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.
  7. **Rating Agencies Presentation:** Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.
  8. **Continuing Disclosure:** The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.
  9. **Debt Refunding:** City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest

savings by refunding outstanding debt. A proposed refunding of debt should provide a present value benefit as a percent of refunded principal of at least 3.5%.

### Investments

The City's cash shall be invested in such a manner so as to ensure the absolute safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest possible yield in accordance with the City's Investment Policy. Interest earned from investment shall be provided. Cash forecasting models and procedures will be employed to maximize the amount of investment funds.

### Intergovernmental Relations

1. Interlocal Cooperation in Delivery Service: In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities, and to develop joint programs to improve service to its citizens.
2. Legislative Program: The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding from implementation.

### Grants

1. Grant Guidelines: The City shall seek, apply

for, and obtain those grants that are consistent with priority needs and objectives identified by Council.

2. Indirect Costs: The City shall recover indirect costs to the maximum amount allowed by the funding source. The city may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
3. Grant Review: The City shall review all grant submittals for their cash or in-kind match requirement, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared.
4. Grant Program Termination: The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

### Economic Development

1. Commitment to Expansion and Diversification: The City shall encourage and participate in economic development efforts to expand Tomball's economy and tax base, to increase local employment and to invest when there is defined specific long-term return. These efforts shall not only focus on new areas but on inner city areas, and other

established sections of Tomball where development can generate additional jobs and other economic benefits.

2. Tax Abatements: The City shall develop and maintain a tax abatement policy to encourage commercial and/or industrial growth and development throughout Tomball. The City shall balance the long-term benefits of tax abatements with the short-term loss of tax revenues by granting the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and its impact on Tomball's economy and other factors.
3. Coordinate Efforts with Other Jurisdictions: The City's economic development program shall encourage close cooperation with other local jurisdictions to promote economic well-being of this area.

### Fiscal Monitoring

1. Financial Status Reports: Monthly reports shall be prepared and distributed to executive and managerial staff comparing expenditures and revenues to current budget, for the month and fiscal year-to-date. Quarterly financial reports of the City's major funds (General Fund, Debt Service Fund, and Enterprise Fund) shall be presented to City Council to highlight the City's financial performance to date as well as outline any remedial actions necessary to maintain the City's financial position in light of unfavorable

variances that are not anticipated to reserve by fiscal year end.

2. Five-Year Forecast of Revenues and Expenditures: A five-year forecast of revenues and expenditures that includes a discussion of major trends affecting the City's financial position shall be prepared. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. The document shall provide insight into the City's financial position and serve as planning tool to alert the Council to potential problem areas requiring attention.
3. Performance Measurement and Benchmarking Reporting System: The City staff shall work to establish a performance measurement and benchmarking program to demonstrate its commitment to the achievement of Council established goals, fiscal accountability and quality delivery of services. Performance measures, goals and benchmarks will be presented to City Council during each budget process. Progress reports will be submitted to Council as part of the quarterly report.

### Accounting, Auditing, and Financial Reporting

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified

Public Accountants (AICPA), and the Governmental Finance Officers Association (GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City will follow a five-year review and optional rotation of outside (independent) auditors. The audit firm must demonstrate that they have the breadth and depth of staff to handle they have the breadth and depth of staff to handle the City's audit in a timely manner. The audited financial statements should be prepared and presented to Council for approval within 120 days of the close of the fiscal year.

The City's audited annual financial report and the City's adopted budget will be posted on the City's website for access by the public. In addition, copies will be on file in the City Secretary's office.

### Internal Controls

The Director of Finance is responsible for developing citywide written guidelines on purchasing, cash handling, internal controls and other financial matters. The Director of Finance will assist department managers as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

Each department manager is responsible to ensure that good internal controls are followed throughout his or her department, that all finance department guidelines on purchasing and internal controls are implemented, and that all independent auditor control recommendations are addressed.

### Risk Management

The City will utilize a safety program, an employee health program, and a risk management program to prevent and/or reduce the financial impact to the City due claims and losses. Transfer of liability for claims through transfer to other entities through insurance and/or by contract will be utilized where appropriate. Prevention of claims through the safety program and the employee health program will be employed.

### Operating Budget

The City shall establish an operating budget that shall link revenues and expenditures to goals, objectives, and service and performance standards. The operation budget shall also incorporate a minimum of five (5) years projections. It will be the City's goal to obtain the distinguished Budget Presentation Award from the Government Finance Officers Association each year.

## Appendix C Basis of Accounting and Budgeting

The City's finances are accounted for in accordance with generally accepted accounting principles established by the Governmental Accounting Standards Board.

- The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service and Capital Project Funds.
- Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). "Measurable" means the amount of the transaction can be

determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, franchise and tax revenues recorded in the General fund and ad valorem revenues recorded in the Debt Service fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when they are received in cash because they are generally not measurable until they are actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

- The City utilizes encumbrance accounting for its Governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.
- The City's Proprietary fund types are

accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

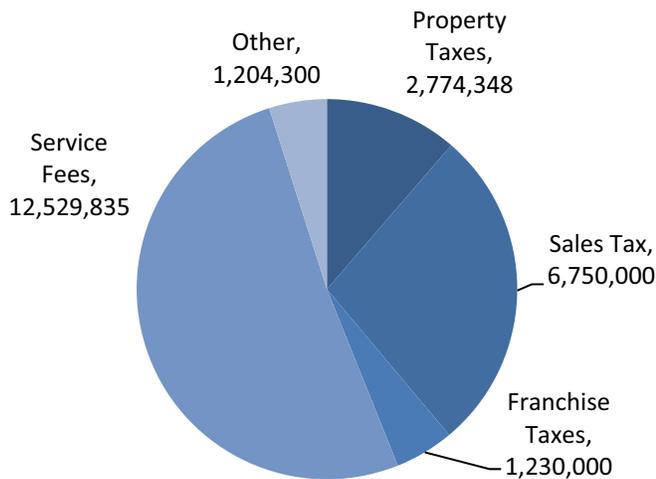
- The City's annual budgets are prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Also, depreciation of fixed assets is not recognized in proprietary budgets. All annual appropriations lapse at fiscal year end. Under the City's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.
- The issuance of Statement 34 by the Governmental Accounting Standards Board has influenced the creation and reporting of individual funds. GASB 34

essentially mandates dual accounting systems; one for government-wide (i.e. the government as a single entity) reporting and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting process as described above. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for the government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing fund to government-wide reconciliation as much as possible. When appropriate, individual funds will be examined as to whether it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of those funds into other governmental funds.

## Appendix D Major Revenue Sources

The revenue sources described in this section account for \$24,488,483 or 79% of the City's total operating revenues (excluding interfund transfers and charges).

### Major Revenue Sources



#### Property Taxes

Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1<sup>st</sup>. The City's property tax is levied each October on the assessed value listed as of the prior January 1<sup>st</sup> for all real and business personal property located in the City. Assessed values are established by the Harris County Appraisal District at 100% of the estimated market value and are certified by the Appraisal Review Board. The certified assessed taxable value as of January 1, 2010, upon which the fiscal 2011 levy is based, is \$988,169,636. This represents the adjusted taxable property value

for FY 2011 as of August 2010. This amount is net of \$292,702,201 in exemptions representing 29% of total appraised value. This certified taxable value does not include approximately \$152 million in value that is still under protest. With the City's charter requirement to adopt the budget at least 15 days prior to the beginning of the new fiscal year, the City will not be able to go through the process of calculating the effective and rollback tax rates and go through the process to adopt a tax rate prior to the budget being adopted. Although the City has seen new commercial growth, with stories of decreasing property values in the media, the City believes it is taking a conservative budget approach by basing the budget off existing or "flat" values rather than projecting any increase due to some growth.

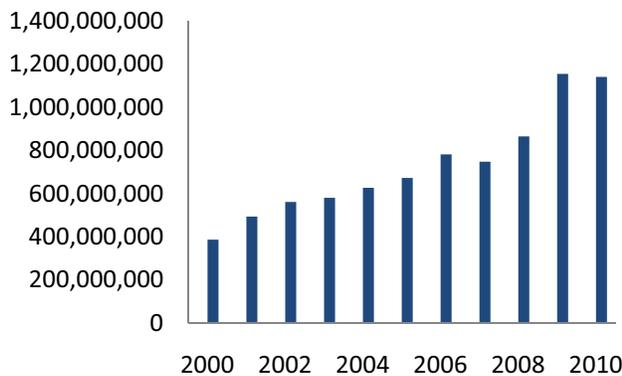
The City is permitted by Article XI, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long term debt. The tax rate for the year ending September 30, 2011 is, at this time, projected to be \$.251455 per \$100 of which \$.111455 is allocated for general government operation and maintenance and \$.140000 is allocated for retirement of general obligation long-term debt.

In Texas, county-wide central appraisal districts are required to assess all property within the appraisal district on the basis of 100% of its appraised value and are prohibited from applying

any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the district through various appeals and, if necessary, legal action. Under this arrangement, the City continues to set tax rates on property. However, if the tax rate, excluding tax rates for retirement of bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 8% above the tax rate of the previous year, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year. The tax rate that equates to an 8% increase above the prior year rate is known as the rollback rate.

Taxes are due January 31<sup>st</sup> following the October levy and are considered delinquent after January 31<sup>st</sup> of each year.

**Assessed Valuation of Taxable Property**

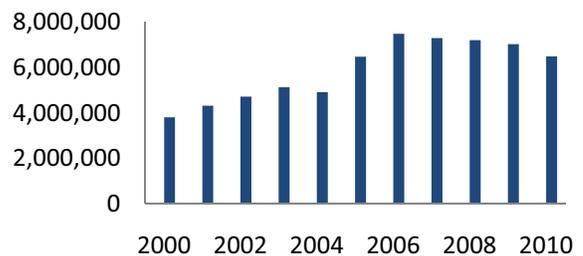


**Sales Tax**

The sales tax in Tomball is 8.25% of goods or services sold within the City’s boundaries. The tax is collected by businesses making the sale and is remitted to the State’s Comptroller of Public Accounts on a monthly basis, and in some cases, a quarterly basis. Of the 8.25% tax, the State retains 6.25% and distributes 2% to the City of Tomball. The state distributes tax proceeds to local entities within forty days following the period for which the tax is collected by the businesses.

For the year ending September 30, 2011, the City of Tomball expects to receive \$6,500,000 in sales and use tax revenue. This amount represents an increase of \$300,000 over fiscal 2010 budgeted collections. With additional retail establishments scheduled to open during FY 2011, it is anticipated that the amount budgeted for sales tax is conservative. However, with the state of the economy and the uncertainty as to when it may turn coupled with the reliance on sales tax in funding the City’s budget, a conservative rather than optimistic assumption was made in an attempt to avoid a possible mid-year adjustment due to revenue shortfalls.

**Sales Tax Revenues**



## Utility Fees

The City of Tomball charges fees for the provision of water, sewer, and natural gas services to residents and businesses located within the City. The city utilizes a rate structure which is based upon charging minimum bills for customer classifications depending upon the demand each classification places upon the system. This structure allows the fund to equitably recover a greater portion of its fixed expenses through a relatively constant revenue stream.

Utility rates are established not only to recover the cost of daily operations but also to support the debt service associated with capital projects of previous years and future capital projects needed to maintain the City's water, sewer and natural gas systems. For example, a single-family customer using 10,000 gallons or less will pay a minimum bill of \$10.90 for water and will then pay a volume charge of \$2.85 for each 1,000 gallons used. A large commercial user (uses 51,000+ gallons/month) however will pay a base rate of \$51.99 and a volume charge of \$5.40 for each 1,000 gallons used. Sewer charges are dependent upon the volume of water consumed and are structured similar to the water rates except that residential customers have their sewer charge averaged based on a "Winter Rate" (November – February) and "Summer Rate" (March – October) schedule. Natural gas charges are the same for all customer classes and include a base rate of \$12.75 for the first 1,000 cubic feet (MCF) used and \$12.75 for each

1,000 cubic feet used after that. The combined monthly base water, sewer and gas bill for a single-family residence is \$53.46.

During FY 2008, the City had a utility rate study conducted. This was the first time the City had a study performed by an outside consultant. The study made several recommendations as to the structure of the rates and the amounts paid by the various user classifications. The rates adopted by the City Council for FY 2009 encompassed those recommendations. The only recommendation that was not implemented at that time was establishing a conservation rate structure for residential customers. That structure has been implemented for the FY 2010 budget. Residential customers were categorized into three user classes. Tier I customers are those who use less than 10,000 gallons per month. For these customers, there will be no increase in water rates for FY 2010. Tier II customers use 11,000 to 15,000 gallons each month. Both the base rate and volume rate for these customers will increase over the Tier I group by 15% and 25% respectively. Tier III customers are those using 16,000 or more gallons. Their base and volume rates will be 15% and 25% higher, respectively, than the rates charged to Tier II customers. There is no rate increase proposed for wastewater rates and Commercial rates will remain the same as those charged in FY 2009. The rate study did not address natural gas rates, however the model used to calculate gas rates for customers is similar to that used for the water and sewer rates and is updated each year during the budget

process as well. Due to the drop in the price for natural gas, gas rates for FY 2010 will be 18% lower than those charged during FY 2009. The reduction in natural gas revenues in the Enterprise Fund is due to this reduction in rates.

#### Solid Waste Fees

The City of Tomball also charges customers within its city limits for solid waste collection. Rates charged to customers are primarily a pass through of the cost paid to the City's contracted service provider as well as an amount to cover City overhead cost. Residential rates are projected to be \$14.55 per month which provides for two pick up days per week. This rate represents a 3% increase in the rate charged during FY 2010. The City will enter into a new contract with the current service provider in October. That contract has not been finalized. Therefore, the 3% increase projected my, in the end, be more or less. The rate paid by commercial customers depends on the type and size of container they request as well as the number of times per week the container is emptied. Total collection fees budgeted for solid waste is 22% lower than those budgeted for fiscal 2010.

## Appendix E Long Term Financial Plans

The 2010-11 budget was developed in context of long-term financial plans. The plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenses. Plans have been developed for the City's major operating funds: General and Enterprise and for the City's Debt Service Fund and Capital Projects. Each plan presents the fund over eight fiscal years: two previous years, the City Council adopted budget for fiscal year 2011, and five projected years. There are several benefits to these plans. First, the plans give future Councils a valuable perspective when considering budgets within each plan's five year horizon. Second, the plans impart a measure of discipline on staff. The plans establish funding ceilings on recurring operating expenditures. Department heads present to the City Manager base budget adjustment requests. Operating budgets are increased when the City Manager approves these requests during the budget process and Council then approves the final budget for the fiscal year.

### General Fund Long-Term Plan

The plan reflects the following assumptions based on historic trends and knowledge of economic conditions present when the budget was developed:

#### Revenues:

- Ad valorem tax rates are based on annual increases in taxable assessed

value of 5%. Assessed values were shown to be flat for the FY 2011 budget.

- Sales tax revenues increase by 1% per year until the economy starts to grow again.
- Franchise fee revenue increases by 3% per year.
- Until construction commences on the two new residential developments currently approved, building permit & license revenues are shown to increase by 1% per year.
- Court fines and warrant revenues increase by 2% per year.
- Sanitation fee revenue increases by 4.5% per year.
- TEDC contributions remain constant at \$10,000 per year.
- Birth and death certificate fees remain constant at \$70,000 and Emergency Service District Fees increase by 5% per year. All other Miscellaneous revenues increase annually by 2%.
- Interest revenues gradually decrease with decreasing fund balance and assumed decrease in interest rates.
- The Administrative reimbursement from the Enterprise Fund to the General Fund is calculated as 40% of General Fund operating expenditures for departments that provide support for Enterprise Fund operations.

Expenditures:

- Salaries (FT & PT) increase by 4% annually. Payroll deductions are calculated on increased pay.
- Health insurance increases by 13% per year.
- Property and liability insurance increases by 10% per year.
- Supplies category increases by 2% per year.
- Maintenance category increases by 2.5% per year.
- Services and charges category increases by 3% per year.
- No transfer from General Fund to Debt Service Fund.

Fund Balances:

- Budgeted ending General Fund fund balance is to be no less than 25% of operating expenditures

**Debt Service Long-Term Plan**

Revenues:

- Ad valorem tax rates are based on annual increases in taxable assessed value of 5%.
- No transfer from General Fund to Debt Service Fund.

Expenditures:

- The plan recognizes the debt service associated with the issuance of \$3 million in certificates of obligation in

2009 to fund multiple road and drainage projects.

- Bond issues are for a 20 year amortization period.

Fund Balances:

- Budgeted ending Debt Service Fund fund balance is to be no less than 25% of the following years expenditures for principal and interest on bonded debt.

**Enterprise Fund Long-Term Plan**

Revenues:

- Water, wastewater, and natural gas revenues are shown to increase due nominally to growth but primarily to varying percentages of rate increases depending on customer class in following recommendations made in the City's Utility Rate Study that was presented to council in May. Using the Rate Model the City received as a part of the study, rates will be reviewed each year and adjustments will be proposed that has each utility functioning self sufficiently and not being subsidized by any other utility area.
- For FY 2010, tap fees are budgeted at levels slightly below the projected revenue for FY 2009 which is less than budget. Until the new residential developments currently proposed begin construction, tap fee revenues

are forecasted to increase by 2% per year.

- Reconnect fees and various revenues referred to as “other revenues” increase by 2.5% per year.
- Tomball Economic Development Corporation (TEDC) contributions remain at \$720,000 per year for debt service on bonds issued to facilitate City infrastructure projects partnered in by TEDC.
- Interest revenues gradually decrease with decreasing fund balance and assumed continued low interest rates.

#### Expenditures:

- Salaries (FT & PT) increase by 4% annually. Payroll deductions are calculated on increased pay.
- Health insurance increases by 13% per year.
- Property and liability insurance increases by 10% per year.
- Supplies category increases by 2% per year; including purchases of natural gas.
- Maintenance category increases by 2.5% per year.
- Services and charges category increases by 3% per year.
- Starting with FY 2009, the Enterprise Fund began making an Administrative Reimbursement to the General Fund per Best Financial Practices. The reimbursement in future years is based on the Long Term forecast for the General Fund.

#### Fund Equity:

- Budgeted ending fund equity is to be no less than 25% of operating expenses.

#### Net Revenues:

- Net revenues generated are to provide coverage on revenue bonds of 125% of annual debt service per bond covenants. It is a goal to provide 125% coverage on all system supported debt whether revenue bonds or certificates of obligation.

#### Capital Project Long-Term Plan

Included in the Capital Projects section of the budget materials are charts that summarize the City’s capital improvement program over the five year planning horizon. The charts report the timing of the projects as well as source funding. To minimize the issuance of debt, the City will attempt to support capital projects with appropriations from operating revenues or excess fund balances (i.e. “pay-as-you-go”) whenever possible.

General Fund Long-Term Financial Plan Based on FY 2010-2011 Adopted Budget

	FY2009 Actuals	Current Budget	FY2010 Projections	FY2011 Base Budget	Amendment #1	FY2011 Total Adopted Budget
<b>Revenues:</b>						
Property taxes	\$ 1,531,722	\$ 1,439,221	\$ 1,405,544	\$ 1,228,925		\$ 1,228,925
Sales taxes	7,148,380	6,200,000	6,426,861	6,500,000		6,500,000
Franchise taxes	1,289,712	1,254,540	1,127,830	1,230,000		1,230,000
Permits and licenses	264,001	254,650	256,350	243,100		243,100
Fines and warrants	784,232	731,200	844,800	885,000		885,000
Service fees	2,257,973	2,236,000	1,651,530	1,750,000		1,750,000
Transfers In	1,749,561	2,260,134	2,260,134	2,393,458		2,393,458
Contributions	68,333	32,000	84,325	70,000		70,000
Interest	291,927	350,000	175,000	350,000		350,000
Other	354,056	236,400	224,600	235,300		235,300
<b>Total Revenues</b>	<b>\$ 15,739,898</b>	<b>\$ 14,994,145</b>	<b>\$ 14,456,974</b>	<b>\$ 14,885,783</b>		<b>\$ 14,885,783</b>
<b>Expenditures:</b>						
City Manager's Office	\$ 411,591	\$ 414,103	\$ 501,751	\$ 410,287		\$ 411,055
Mayor and Council	63,086	79,968	77,437	73,156		73,156
City Secretary	277,049	318,155	308,664	320,682		320,682
Human Resources	227,685	408,833	411,280	531,421		556,421
Finance	484,077	461,449	447,951	493,342		493,342
Information Systems	266,136	249,929	249,929	279,809		300,122
Legal	97,924	153,425	217,425	153,425		153,425
Non-Departmental	261,955	260,522	238,527	256,382		256,382
Building Permits and Inspections	347,211	352,300	334,378	357,228		357,228
Police	4,455,621	4,334,261	4,223,872	4,395,565		4,430,565
Fire	964,903	1,005,043	1,000,500	1,163,491		1,176,284
Fire Marshal	151,669	174,373	171,223	177,350		177,350
Emergency Services	12,004	14,520	14,527	14,520		14,520
Municipal Court	370,252	347,449	345,153	470,460		470,460
Public Works Administration	49,235	47,242	47,050	48,254		48,254
Engineering and Planning	745,279	925,932	902,633	672,358		958,858
Facilities Maintenance	496,782	489,478	540,494	568,809		762,809
Garage	80,617	68,366	69,595	127,824		127,824
Streets	815,596	882,542	714,893	719,734		894,734
Sanitation	2,096,660	2,485,055	1,943,373	2,045,000		2,045,000
Parks	412,691	320,261	310,955	320,639		320,639
Community Center	126,318	136,096	122,668	140,089		140,089
<b>Total Expenditures</b>	<b>\$ 13,214,340</b>	<b>\$ 13,929,302</b>	<b>\$ 13,194,278</b>	<b>\$ 13,739,825</b>		<b>\$ 14,489,199</b>
<b>Net Income from Operations</b>	<b>\$ 2,525,557</b>	<b>\$ 1,064,843</b>	<b>\$ 1,262,696</b>	<b>\$ 1,145,958</b>		<b>\$ 396,584</b>
<b>Other Sources/(Uses):</b>						
Vehicle Replacement	\$ (716,662)	\$ (489,033)	\$ (489,033)	\$ -		\$ -
Capital Projects/Outlay	(5,605,624)	(3,792,560)	(3,794,857)	-		(1,913,612)
Transfers Out	(625,191)	(1,632,788)	(1,632,788)	(1,846,468)		(1,846,468)
<b>Total Other Sources/(Uses)</b>	<b>\$ (6,947,477)</b>	<b>\$ (5,914,381)</b>	<b>\$ (5,916,678)</b>	<b>\$ (1,846,468)</b>		<b>\$ (3,760,080)</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ (4,421,920)</b>	<b>\$ (4,849,538)</b>	<b>\$ (4,653,982)</b>	<b>\$ (700,510)</b>		<b>\$ (3,363,496)</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,676,502</b>	<b>\$ 12,254,582</b>	<b>\$ 12,254,582</b>	<b>\$ 7,600,600</b>	<b>\$ 1,340,116</b>	<b>\$ 8,940,716</b>
<b>Ending Fund Balance</b>	<b>\$ 12,254,582</b>	<b>\$ 7,405,044</b>	<b>\$ 7,600,600</b>	<b>\$ 6,900,091</b>		<b>\$ 5,577,221</b>
25% of Operating Expenses - Target	93%	53%	58%	50%		39%

General Fund Long-Term Financial Plan Based on FY 2010-2011 Adopted Budget

	FY2012 Projection	FY2013 Projection	FY2014 Projection	FY2015 Projection	FY2016 Projection
<b>Revenues:</b>					
Property taxes	\$ 1,254,818.46	\$ 1,280,218.86	\$ 1,306,136.55	\$ 1,332,582.14	\$ 1,359,566.47
Sales taxes	6,565,000.00	6,630,650.00	6,696,956.50	6,763,926.07	6,831,565.33
Franchise taxes	1,266,900.00	1,304,907.00	1,344,054.21	1,384,375.84	1,425,907.11
Permits and licenses	226,997.50	229,267.48	231,560.15	233,875.75	236,214.51
Fines and warrants	902,700.00	920,754.00	939,169.08	957,952.46	977,111.51
Service fees	1,828,750.00	1,911,043.75	1,997,040.72	2,086,907.55	2,180,818.39
Transfers In	2,618,733.36	2,764,901.86	2,920,476.91	3,089,544.70	3,271,641.39
Contributions	191,920.00	141,320.00	107,660.00	57,000.00	57,000.00
Interest	400,000.00	400,000.00	350,000.00	225,000.00	200,000.00
Other	213,956.00	220,385.12	227,100.32	234,115.20	241,444.03
<b>Total Revenues</b>	<b>\$ 15,469,775.32</b>	<b>\$ 15,803,448.07</b>	<b>\$ 16,120,154.44</b>	<b>\$ 16,365,279.71</b>	<b>\$ 16,781,268.74</b>
<b>Expenditures:</b>					
City Manager's Office	\$ 417,089.21	\$ 432,705.62	\$ 448,936.81	\$ 465,807.10	\$ 483,341.78
Mayor and Council	123,565.70	126,036.77	128,587.08	131,219.24	133,935.89
City Secretary	330,683.25	342,387.84	354,537.53	367,149.48	380,241.49
Human Resources	310,692.46	321,265.25	332,224.57	343,584.83	355,361.02
Finance	492,797.15	510,568.74	525,560.78	544,573.07	564,306.87
Information Systems	335,539.42	343,672.82	352,043.81	360,659.44	369,526.96
Legal	202,932.76	207,637.12	212,481.92	217,471.35	222,609.75
Non-Departmental	2,353,095.09	2,578,779.65	2,826,904.92	3,099,711.40	3,399,663.54
Building Permits and Inspections	329,229.63	342,011.23	355,297.75	369,109.24	383,466.55
Police	4,125,585.38	0.00	4,286,869.25	0.00	4,454,604.47
Fire	1,190,465.81	1,230,890.08	1,272,792.11	1,316,227.78	1,361,255.15
Fire Marshal	215,834.95	222,518.92	229,456.34	236,657.03	244,131.17
Emergency Services	48,284.20	48,716.12	49,160.72	49,618.38	50,089.48
Municipal Court	426,000.23	441,908.67	458,426.81	475,578.30	493,387.72
Public Works Administration	59,678.37	61,562.99	63,013.65	65,032.70	67,131.07
Engineering and Planning	882,344.37	913,893.75	946,594.05	980,504.13	1,015,669.49
Facilities Maintenance	573,731.70	591,187.13	609,173.15	627,706.12	646,802.95
Garage	135,454.30	140,545.75	145,836.25	151,333.65	157,046.13
Streets	548,126.77	563,723.86	577,495.37	594,158.47	611,430.66
Sanitation	2,206,350.00	2,219,540.50	2,234,626.72	2,301,665.52	2,370,715.48
Parks	330,134.54	341,705.56	353,704.33	366,147.09	379,050.74
Community Center	143,218.32	148,815.04	154,685.85	160,855.12	167,351.61
<b>Total Expenditures</b>	<b>\$ 15,780,833.60</b>	<b>\$ 12,130,073.41</b>	<b>\$ 16,918,409.75</b>	<b>\$ 13,224,769.44</b>	<b>\$ 18,311,119.97</b>
<b>Net Income from Operations</b>	<b>\$ (311,058.28)</b>	<b>\$ 3,673,374.66</b>	<b>\$ (798,255.32)</b>	<b>\$ 3,140,510.27</b>	<b>\$ (1,529,851.23)</b>
<b>Other Sources/(Uses):</b>					
Vehicle Replacement	\$ (488,730.00)	\$ (485,800.00)	\$ (474,371.00)	\$ (450,425.00)	\$ (436,570.00)
Capital Projects/Outlay	(806,400.00)	(350,000.00)		0.00	0.00
Transfers Out	(2,031,114.32)				
<b>Total Other Sources/(Uses)</b>	<b>\$ (3,326,244.32)</b>	<b>\$ (835,800.00)</b>	<b>\$ (474,371.00)</b>	<b>\$ (450,425.00)</b>	<b>\$ (436,570.00)</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ (3,637,302.60)</b>	<b>\$ 2,837,574.66</b>	<b>\$ (1,272,626.32)</b>	<b>\$ 2,690,085.27</b>	<b>\$ (1,966,421.23)</b>
<b>Beginning Fund Balance</b>	<b>\$ 5,577,220.84</b>	<b>\$ 1,939,918.25</b>	<b>\$ 4,777,492.91</b>	<b>\$ 3,504,866.59</b>	<b>\$ 6,194,951.86</b>
<b>Ending Fund Balance</b>	<b>\$ 1,939,918.25</b>	<b>\$ 4,777,492.91</b>	<b>\$ 3,504,866.59</b>	<b>\$ 6,194,951.86</b>	<b>\$ 4,228,530.64</b>
25% of Operating Expenses - Target	12%	39%	21%	47%	23%

Enterprise Fund Long-Term Financial Plan Based on FY 2010-2011 Adopted Budget

	FY2009	FY2010	FY2010	FY2011	Amendment	FY2011
	Actuals	Current Budget	Projections	Adjusted Base Budget	#1	Total Adopted Budget
<b>Operating Revenues:</b>						
Water sales	\$ 4,185,305	\$ 2,992,500	\$ 4,128,500	\$ 4,149,510		\$ 4,149,510
Sewer sales	2,288,007	2,350,000	2,318,000	2,354,360		2,354,360
Gas sales	4,368,813	4,080,000	4,101,270	4,183,295		4,183,295
Tap fees	59,475	32,000	96,075	59,505		59,505
Reconnect fees	32,175	34,000	30,000	33,165		33,165
Interest	171,082	214,000	85,000	115,275		115,275
Other*	1,004,325	879,800	835,380	845,300		845,300
Transfers	-	-	-	-		-
<b>Total Operating Revenues</b>	<b>\$ 12,109,182</b>	<b>\$ 10,582,300</b>	<b>\$ 11,594,225</b>	<b>\$ 11,740,410</b>		<b>\$ 11,740,410</b>
<b>Expenses:</b>						
Enterprise Administration	\$ 381,169	\$ 268,350	\$ 290,929	\$ 277,048		\$ 277,048
Utility Billing	-	339,848	267,165	286,308		286,308
Water	1,922,289	1,780,846	1,824,148	1,809,942		1,809,942
Wastewater	1,111,229	1,249,230	1,280,021	1,279,083		1,866,683
Gas	2,479,945	2,424,423	2,418,305	2,374,778		2,374,778
Administrative Transfer to General Fund		2,260,134	2,260,134	2,393,458		2,393,458
<b>Total Operating Expenses</b>	<b>\$ 5,894,632</b>	<b>\$ 8,322,831</b>	<b>\$ 8,340,702</b>	<b>\$ 8,420,617</b>		<b>\$ 9,008,217</b>
<b>Net Revenue Available for Debt</b>	<b>\$ 6,214,550</b>	<b>\$ 2,259,469</b>	<b>\$ 3,253,523</b>	<b>\$ 3,319,793</b>		<b>\$ 2,732,193</b>
<b>Debt Service</b>						
Revenue Bonds	\$ 538,595	\$ 836,183	\$ 536,183	\$ 537,966		\$ 537,966
Certificates of Obligation	973,901	948,797	948,797	922,569		922,569
Fiscal Fees	11,789	10,000	5,000	10,000		10,000
<b>Total Debt Service</b>	<b>\$ 1,524,285</b>	<b>\$ 1,794,979</b>	<b>\$ 1,489,979</b>	<b>\$ 1,470,535</b>		<b>\$ 1,470,535</b>
<b>Non-Operating Revenues (expenses)</b>						
Proceeds from debt	-	-	-	-		-
Vehicle replacement	(121,510)	121,510	(121,510)	-		(43,827)
Capital outlay	(1,222,588)	(4,139,805)	(5,161,194)	-		(1,203,000)
Short Term Financing				-		-
<b>Total Non-Operating Revenue</b>	<b>\$ (1,344,098)</b>	<b>\$ (4,018,295)</b>	<b>\$ (5,282,704)</b>	<b>\$ -</b>		<b>\$ (1,246,827)</b>
<b>Net Income (Excluding Depr.)</b>	<b>\$ 3,346,168</b>	<b>\$ (3,553,806)</b>	<b>\$ (3,519,160)</b>	<b>\$ 1,849,258</b>		<b>\$ 14,831</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,403,596</b>	<b>\$ 12,749,764</b>	<b>\$ 12,749,764</b>	<b>\$ 9,230,604</b>	<b>\$ 1,006,000</b>	<b>\$ 10,236,604</b>
<b>Ending Fund Balance</b>	<b>\$ 12,749,764</b>	<b>\$ 9,195,958</b>	<b>\$ 9,230,604</b>	<b>\$ 11,079,862</b>		<b>\$ 10,251,435</b>
Fund Balance as % of Operating Costs		110.5%	110.7%	131.6%		119.4%
Debt Coverage on Revenue Debt			607%	617%		508%
Debt Coverage on Total Debt			219.1%	227.3%		187.1%

Enterprise Fund Long-Term Financial Plan Based on FY 2010-2011 Adopted Budget

	FY2012 Projection	FY2013 Projection	FY2014 Projection	FY2015 Projection	FY2016 Projection
<b>Operating Revenues:</b>					
Water sales	\$ 4,253,248	\$ 4,423,378	\$ 4,600,313	\$ 4,715,321	\$ 4,833,204
Sewer sales	2,413,219	2,509,748	2,610,138	2,675,391	2,742,276
Gas sales	4,287,877	4,459,392	4,637,768	4,753,712	4,872,555
Tap fees	62,480	65,604	68,884	137,000	137,000
Reconnect fees	33,994	34,844	35,715	36,608	37,523
Interest	300,000	100,000	50,000	50,000	50,000
Other*	848,433	851,643	854,934	858,308	861,765
Transfers					
<b>Total Operating Revenues</b>	<b>\$ 12,199,251</b>	<b>\$ 12,444,609</b>	<b>\$ 12,857,753</b>	<b>\$ 13,226,340</b>	<b>\$ 13,534,323</b>
<b>Expenses:</b>					
Enterprise Administration	\$ 299,258	\$ 308,491	\$ 318,043	\$ 327,927	\$ 338,153
Utility Billing	286,308	310,621	319,524	328,728	338,244
Water	1,810,601	1,859,429	1,909,749	1,961,608	2,015,055
Wastewater	1,469,297	1,503,254	1,538,301	1,574,474	1,611,809
Gas	2,498,134	2,612,715	2,732,818	2,858,715	2,990,687
Administrative Transfer to General Fund	2,311,462	2,443,014	2,583,028	2,735,349	2,899,489
<b>Total Operating Expenses</b>	<b>\$ 8,675,060</b>	<b>\$ 9,037,523</b>	<b>\$ 9,401,463</b>	<b>\$ 9,786,801</b>	<b>\$ 10,193,438</b>
<b>Net Revenue Available for Debt</b>	<b>\$ 3,524,191</b>	<b>\$ 3,407,086</b>	<b>\$ 3,456,289</b>	<b>\$ 3,439,539</b>	<b>\$ 3,340,885</b>
<b>Debt Service</b>					
Revenue Bonds	\$ 838,596	\$ 836,183	\$ 837,966	\$ 838,832	\$ 838,751
Certificates of Obligation	973,901	948,797	922,569	896,341	870,413
Fiscal Fees	10,000	10,000	10,000	10,000	10,000
<b>Total Debt Service</b>	<b>\$ 1,822,497</b>	<b>\$ 1,794,980</b>	<b>\$ 1,770,535</b>	<b>\$ 1,745,173</b>	<b>\$ 1,719,164</b>
<b>Non-Operating Revenues (expenses)</b>					
Proceeds from debt	-	-	-	-	-
Vehicle replacement	(119,080)	(119,080)	(119,080)	(115,257)	(103,839)
Capital outlay	(935,600)	(930,000)	(1,098,542)	-	-
Short Term Financing					
<b>Total Non-Operating Revenue</b>	<b>\$ (1,054,680)</b>	<b>\$ (1,049,080)</b>	<b>\$ (1,217,622)</b>	<b>\$ (115,257)</b>	<b>\$ (103,839)</b>
<b>Net Income (Excluding Depr.)</b>	<b>\$ 647,014</b>	<b>\$ 563,026</b>	<b>\$ 468,132</b>	<b>\$ 1,579,109</b>	<b>\$ 1,517,882</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,251,435</b>	<b>\$ 10,898,449</b>	<b>\$ 11,461,475</b>	<b>\$ 11,929,608</b>	<b>\$ 13,508,716</b>
<b>Ending Fund Balance</b>	<b>\$ 10,898,449</b>	<b>\$ 11,461,475</b>	<b>\$ 11,929,608</b>	<b>\$ 13,508,716</b>	<b>\$ 15,026,598</b>
Fund Balance as % of Operating Costs	125.6%	126.8%	126.9%	138.0%	147.4%
Debt Coverage on Revenue Debt	420%	407%	412%	410%	398%
Debt Coverage on Total Debt	194.4%	190.9%	196.3%	198.2%	195.5%

Debt Service Fund Long-Term Financial Plan Based on FY 2010-2011 Adopted Budget

	FY2009 Actual	FY2010 Current Budget	FY 2010 Projections	FY2011 Adopted Budget
<b>Revenues:</b>				
Current taxes	\$ 1,367,113	\$ 1,497,342	\$ 1,472,301	\$ 1,493,423
Delinquent taxes	48,070	35,000	20,000	33,000
Penalty and interest	19,930	21,000	19,000	19,000
Interest	14,438	25,000	2,500	15,000
Total Revenues	<u>\$ 1,449,551</u>	<u>\$ 1,578,342</u>	<u>\$ 1,513,801</u>	<u>\$ 1,560,423</u>
<b>Expenditures:</b>				
Principal	\$ 1,110,500	\$ 1,135,500	\$ 1,135,500	\$ 1,165,500
Interest	709,110	659,983	659,983	612,036
Lease Payment	218,021	-	-	-
FY2010		250,000		-
FY2011				
Fees	28,232	17,000	7,800	8,000
Total Expenditures	<u>\$ 2,065,863</u>	<u>\$ 2,062,483</u>	<u>\$ 1,803,283</u>	<u>\$ 1,785,536</u>
<b>Other Sources/(Uses):</b>				
Transfers	-	-	-	-
Total Other Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over/(Under) Expenditures	\$ (616,312)	\$ (484,141)	\$ (289,482)	\$ (225,113)
Beginning Fund Balance	\$ 1,811,975	\$ 1,195,663	\$ 1,195,663	\$ 906,180
Ending Fund Balance	<u>\$ 1,195,663</u>	<u>\$ 711,522</u>	<u>\$ 906,180</u>	<u>\$ 681,067</u>
Ending FB as % of Next Year's Debt Service Requirement	67%	40%	51%	38%

Debt Service Fund Long-Term Financial Plan Based on FY 2010-2011 Adopted Budget

	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
<b>Revenues:</b>					
Current taxes	\$ 1,523,292	\$ 1,553,758	\$ 1,584,833	\$ 1,616,529	\$ 1,648,860
Delinquent taxes	33,000	33,000	33,000	33,000	33,000
Penalty and interest	19,000	19,000	19,000	19,000	19,000
Interest	15,000	15,000	15,000	15,000	15,000
Total Revenues	<u>\$ 1,590,292</u>	<u>\$ 1,620,758</u>	<u>\$ 1,651,833</u>	<u>\$ 1,683,529</u>	<u>\$ 1,715,860</u>
<b>Expenditures:</b>					
Principal	\$ 1,090,500	\$ 1,125,500	\$ 1,155,500	\$ 1,195,500	\$ 1,225,500
Interest	565,296	519,366	470,113	420,882	368,514
Lease Payment					
FY2010					
FY2011					
Fees	8,000	8,000	8,000	8,000	8,000
Total Expenditures	<u>\$ 1,663,796</u>	<u>\$ 1,652,866</u>	<u>\$ 1,633,613</u>	<u>\$ 1,624,382</u>	<u>\$ 1,602,014</u>
<b>Other Sources/(Uses):</b>					
Transfers					
<b>Total Other Sources/(Uses)</b>					
<b>Revenues Over/(Under) Expenditures</b>	\$ (73,504)	\$ (32,108)	\$ 18,220	\$ 59,147	\$ 113,846
<b>Beginning Fund Balance</b>	681,067	\$ 607,563	\$ 575,455	\$ 593,675	\$ 652,822
<b>Ending Fund Balance</b>	<u>\$ 607,563</u>	<u>\$ 575,455</u>	<u>\$ 593,675</u>	<u>\$ 652,822</u>	<u>\$ 766,668</u>
Ending FB as % of Next Year's Debt Service Requirement	37%	35%	36%	40%	48%

## Appendix F Glossary of Terms

### A

**Accounts Payables** - A liability account reflecting amount of open accounts owing to private persons or organizations for goods and services received by a government (but not including amount due to other funds of the same government or to other governments).

**Accounts Receivable** - An asset account reflecting amounts owing to open accounts from private person or organizations for goods or services furnished by a government.

**Accrual Accounting** – Recognition of the financial effects of transactions, events and circumstances in the period(s) when they occur regardless of when the cash is received or paid.

**Ad Valorem** – Latin for “value of”. Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

**Amortization** – Payment of principal plus interest over a fixed period of time.

**Appropriation** – A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligation for designated purposes.

**Arbitrage** – The interest earnings derived from invested bond proceeds or debt service fund balances.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets** – Resources owned by the City which have monetary value.

### B

**Balance Sheet** – The basic financial statement, which discloses the assets, liability and equities of an entity at a specific date in conformity with Generally Accepted Accounting Principles (GAAP).

**Balanced Budget** – Annual financial plan in which expenses do not exceed revenues.

**Bond** – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s).

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

**Budget Adjustment** – A request submitted for additional funding in departmental budgets for new or existing programs or services.

## C

**Capital Outlays** – Expenditures which result in the acquisition of or addition to fixed assets which are individually priced at more than \$20,000.

**Certificate of Obligations (CO's)** – Similar to general obligation bonds except the certificates require no voter approval.

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

**Cost** – The amount of money or other consideration exchanged for property or services. Costs may be incurred even before the money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

**Current Asset** – Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivables which will be collected within one year.

**Current Liabilities** – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

## D

**Debt Service/ Lease** – A cost category which typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment. Category also includes department contribution to the Capital Replacement Fund.

**Delinquent Taxes** – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

**Department** – An organizational unit of the City which is responsible for overall management of a group of related major governmental functions, such as Public Works.

**Depreciation** – Change in the value of assets (equipment, buildings, etc. with a useful life greater than one year) due to use of the assets.

## E

**Effective Tax Rate** – When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes compared to the prior year.

**Encumbrances** – Commitments related to unperformed contracts for goods and services

used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**ETJ** – An acronym meaning extra-territorial jurisdiction. This is an area outside of city limits that could be become an incorporated area of the city.

**Exempt** – Personnel not eligible to receive overtime pay and who expected to put in whatever hours are necessary to complete their job assignments. Compensatory time-off, as partial compensation for overtime hours worked, may be allowed by the respective department head.

**Expanded Level of Service** – A request of additional funding for a service or program that will increase operational efficiency or significantly increase the quality or scope of a service.

**Expenditures** – Decreases in net financial resources. Expenditures include current operating expenses which require the current or

future use of net current assets, debt service, and capital outlays.

## F

**Fiscal Year** – A 12-month period to which the annual operating budget applies and at the end of which government determines its financial position and the results of its operations. The City of Tomball's fiscal year begins October 1<sup>st</sup> and ends the following September 30<sup>th</sup>. The term FY 2010 denotes the fiscal year beginning October 1<sup>st</sup>, 2009 and ending September 30<sup>th</sup>, 2010.

**FTE** – Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hours per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be ½ FTE.

**Fixed Assets** – Assets of a long term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**Franchise** – A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Franchise Tax** – A tax levied by the City on the utility companies, such as electricity, telephone, cable television, and natural gas.

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

**Fund Balance** – The difference between governmental fund assets and liabilities also referred to as fund equity.

## G

**GASB** – Acronym for Governmental Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

**General Obligation Bonds** – Bonds for the payment of which the full faith and credit of the issuing government is pledged. In issuing its general obligation bonds, the City of Tomball pledges to levy whatever property tax is needed to repay the bonds for a particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

**Governmental Funds** – Those funds through which most governmental functions are typically financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds

(General, Special Revenue, Capital Projects, and Debt Service Funds).

## L

**Levy** – The City Council has the authority to impose or collect taxes, special assessments, or service charges.

**Liability** – Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date. This term does not include encumbrances.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance.

## M

**Maintenance** – The upkeep of physical properties in condition for use of occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**Maintenance Project** – A project that needs additional funding in order to maintain the upkeep of physical property.

**Modified Accrual Accounting** – Accounting system in which revenues are recognized and recorded in the accounts when they are measurable, available and collectible in the fiscal year.

## N

**Non-Exempt** – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

## O

**Operating Budget** – The portion of the budget that pertains to daily operations which provides basic governmental services within a set period of time. The operating budget contains appropriations for such expenditures as personnel, commodities and contractual services.

**Operating Expenditure** – Expenditure on an existing item of property or equipment that is not a capital expenditure.

**Ordinance** – A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, usually require ordinances.

## P

**Proprietary Fund** – Operation that operates like a private commercial operation, in which services

are financed through user charges and expenditures include the full cost of operations.

**Property Tax** – Ad Valorem taxes levied on both real and personal property, according to the assessed valuation and the tax rate.

**Purchase Order (PO)** – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

## R

**Revenues** – In governmental fund type net current assets for other than expenditures refunds and residual equity transfers.

**Revenue Estimate** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically a future fiscal year.

**ROW** – Acronym for right-of-way.

## S

**Source of Revenue** – The classification of revenues according to their source or point of origin.

**Special Assessment** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** – A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Supplies** – A cost category for minor items (individually priced at less than \$5,000) required by departments to conduct their operations.

## T

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessment. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TCEQ** – Acronym for Texas Commission on Environmental Quality, a state agency responsible for enforcing federal and state environmental laws.

**TxDOT** - An acronym for Texas Department of Transportation.

## W

**Working Capital** – The amount of current assets which exceeds current liabilities.

## Appendix G Acronyms

### C

CAFR: Comprehensive Annual Financial Report

CIP: Capital Improvement Program

CO: Certificates of Obligation

### E

ETJ: Extra-Territorial Jurisdiction.

### F

FTE: Full-time equivalent

FY: Fiscal Year

### G

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association of the United States and Canada

GIS: Geographical Information System

### P

PO: Purchase Order

### R

ROW: Right-of-way

### S

SETH: Southeast Texas Housing Finance Corporation

### T

TCEQ: Texas Commission on Environmental Quality

TMRS: Texas Municipal Retirement System

TxDOT: Texas Department of Transportation