

City of Tomball Texas



Annual Budget
October 1, 2013 to September 30, 2014

Due to the passage of S.B. No. 656 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year's budgeted by an amount of \$130,520, which is 2.97% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$77,672.

Upon calling for a vote for approval of an ordinance adopting the City of Tomball 2013-14 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
F.S. "Field" Hudgens, Council 1	<input checked="" type="checkbox"/>	
Mark Stoll, Council 2	<input checked="" type="checkbox"/>	
Rick Brown, Mayor Pro-Tem Council 3	<input checked="" type="checkbox"/>	
Derek Townsend, Sr., Council 4	<input checked="" type="checkbox"/>	
Preston L. Dodson, Council 5	<input checked="" type="checkbox"/>	

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Year	2013	2012
Fiscal Year	2013-14	2012-13
Proposed Rate	\$ 0.341455	\$ 0.341455
Total Adopted Rate	\$ 0.341455	\$ 0.341455
Adopted Operating Rate	\$ 0.111455	\$ 0.111455
Adopted Debt Rate	\$ 0.230000	\$ 0.230000
Effective Tax Rate	\$ 0.341591	\$ 0.311954
Effective Operating Rate (M&O)	\$ 0.333418	\$ 0.305742
Maximum Operating Rate (M&O)	\$ 0.360091	\$ 0.330201
Debt Rate (I&S)	\$ 0.230000	\$ 0.230000
Rollback Rate	\$ 0.337499	\$ 0.343717

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 41,625,000.00	\$ 3,254,867.00
Self-Supporting	\$ 8,204,750.00	\$ 1,325,795.00
Total Debt	\$ 33,420,250.00	\$ 4,580,662.00

Note: The total amount of outstanding debt obligations considered self-supporting is currently secured by user fees. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

How to Read this Document

Welcome!

You are holding the published City of Tomball, Texas budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014. 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 2014 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 2014 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 2012 actual. The ending balance of the actual year becomes the beginning balance of the projected current fiscal year, FY 2013. 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 2014 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.

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



**F.S. "Field" Hudgens
Council 1**

Elected May 2011
Serving 1st Term
fhudgens@tomballtx.gov



**Derek Townsend, Sr.
Council 4**

Elected May 2009
Serving 2nd Term
dtownsend@tomballtx.gov



**Gretchen Fagan
Mayor**

Elected May 2007
Serving 2nd Term
gfagan@tomballtx.gov



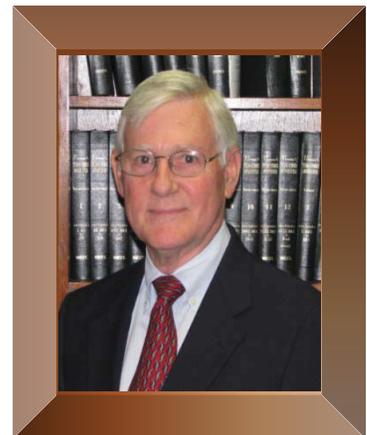
**Rick Brown
Mayor Pro-Tem Council 3**

Elected May 2010
Serving 1st Term
rbrown@tomballtx.gov



**Mark Stoll
Council 2**

Elected June 2009
Serving 2nd Term
mstoll@tomballtx.gov



**Preston L. Dodson
Council 5**

Elected August 2010
Serving 1st Term
pdodson@tomballtx.gov



**CITY OF TOMBALL
CITY MANAGER'S PROPOSED BUDGET
FISCAL YEAR 2012-2013**

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Introduction





City Of Tomball

Gretchen Fagan
Mayor

George Shackelford
City Manager

September 30, 2013

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 2013-2014 (FY2014) Operating Budget and Capital Improvement Program. This document was adopted by the City Council at its regularly scheduled meeting on August 19, 2013. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	FY 2012-2013 (FY2013) <u>ADOPTED BUDGET</u>	FY 2013-2014 (FY2014) <u>ADOPTED BUDGET</u>
General Fund	\$ 17,424,325	\$ 18,543,119
Enterprise Fund	12,371,868	11,337,805
Internal Service Fund	2,310,511	2,637,187
Debt Service Fund	2,747,764	3,266,867
Special Revenue Funds	1,742,771	1,559,093
Capital Projects Fund	<u>1,173,860</u>	<u>4,600,000</u>
Total Authorized Operations	\$ 37,771,099	\$ 41,944,071

The FY2014 budget represents an increase of \$ 4,172,972 (11.05%) when compared to last year's budget because of the estimated \$ 4,000,000 expenditures on the Tomball Business Park Infrastructure Project. This project is being funded from the proceeds of the Series 2013 \$ 8,500,000 Certificates of Obligation.

This budget continues to provide a high level of service to the entire Tomball community while keeping property taxes at one of the lowest levels in Harris County. Three years ago, the Debt Service rate was increased by \$0.09 cents to fund the issuance of \$14,500,000 in Certificates of Obligation for Medical Complex Drive and the M118W Drainage channel. This raised the total tax rate to \$34.1455 cents per \$100 of assessed value with the General Fund operational rate remaining the same. After this increase, the City of Tomball continues to have one of the lowest property tax rates in the region and certainly across the State of Texas.

SUMMARY OF RESOURCES

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

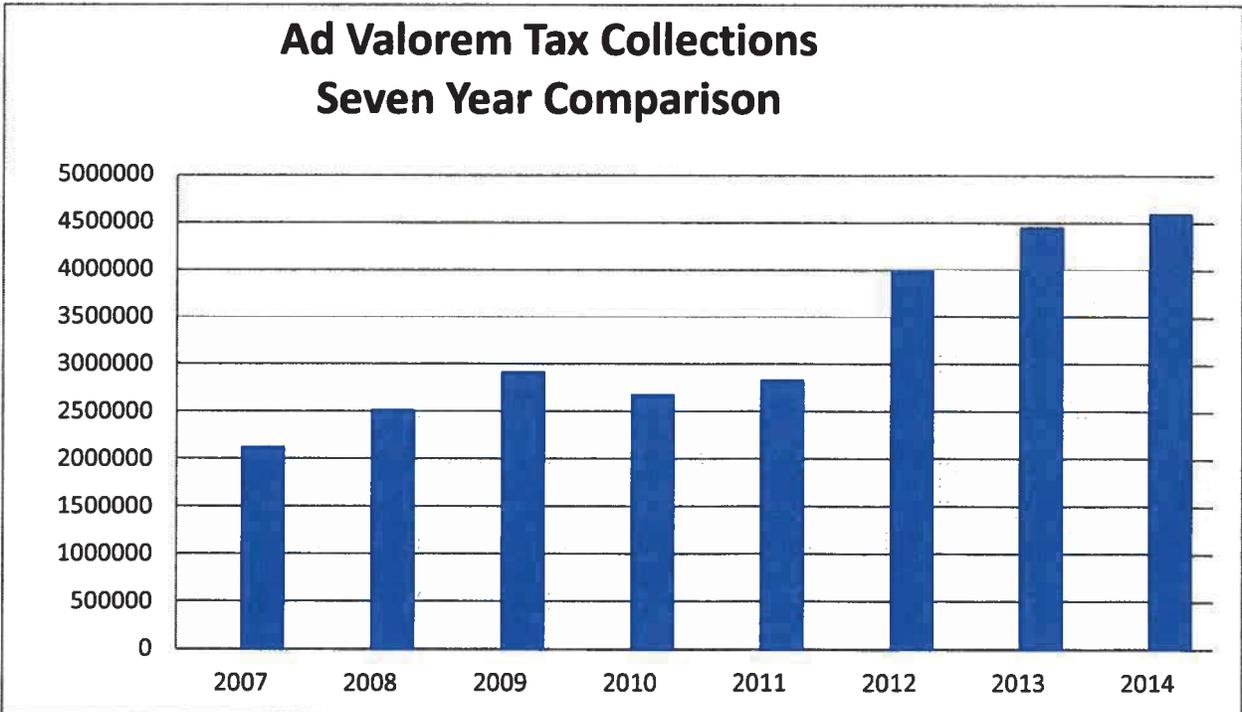
Resources Derived through Taxation

Ad Valorem property tax revenue makes-up 9% of the City’s overall resources. This is primarily due to the very low tax rate. As previously mentioned for FY2012, City Council approved a \$0.09 cent increase to \$0.23 cents in the Debt Service tax rate. This was the same rate for FY13 and has been adopted for FY14.

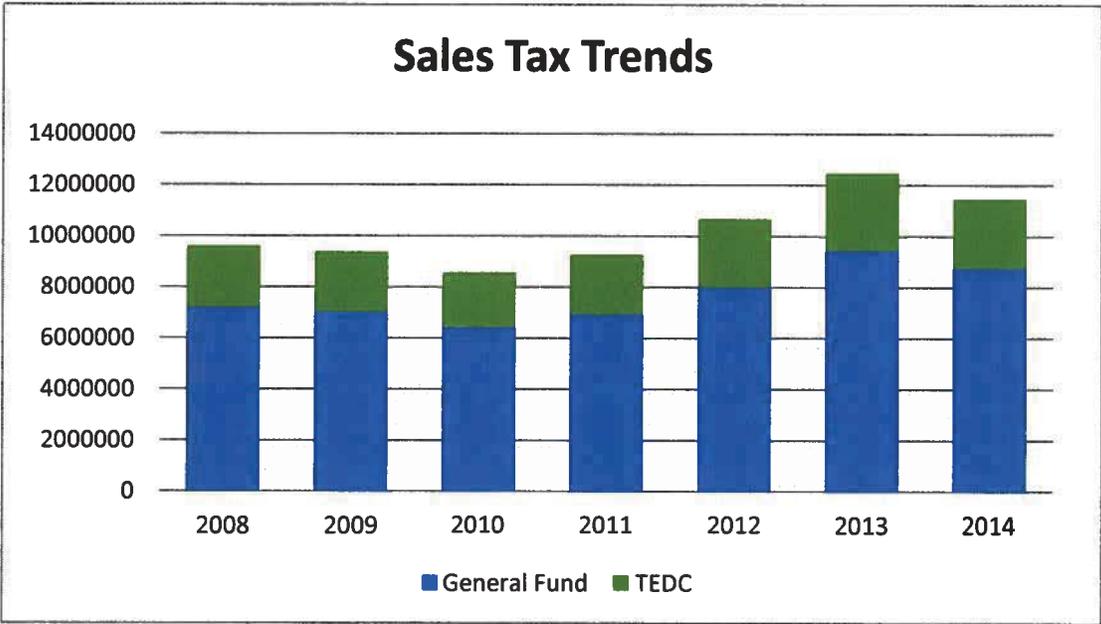
The Harris County Appraisal District (HCAD) performs the appraisal of property within the City and the Harris County Tax Office then collects property taxes. HCAD is required under the Property Tax Code to appraise all property within the county based on 100% of its market value. The value of real property must be reviewed at least 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. Those homeowners 65 years of age and older (or disabled) qualify for an exemption of the first \$90,000 of assessed value. Additional exemptions are also available for disabled veterans.

In FY2014, the City expects to collect \$ 4.6 million through the ad valorem tax process. The graph below portrays the actual collections for the last seven fiscal years and projected collections for FY2014.



Sales tax revenues are generated when goods are sold in the City. The State of Texas is the collecting agency for these taxes and remits the amount due to the City. 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. During FY2013, the City experienced an increase of 15.37% in sales tax revenue over the previous year. Based upon this increase, but acknowledging the uncertain future of the economy, this budget estimates the collection of \$8.7 million for the City’s General Fund and \$2.7 million for the Tomball Economic Development Corporation. The chart below reflects the actual sales tax increases since 2010 with the conservative projection for 2014.



Revenues Derived Through Charges for Services, Licenses & Permits, and 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 FY2014 is \$12 million. Listed below are major sources of revenues received from services rendered.

<u>Service Rendered</u>	<u>Projected FY2014 Resources</u>
Water Production and Distribution	\$ 4,500,000
Wastewater Collection & Treatment	2,300,000
Gas Sales	3,200,000
Solid Waste Collection	2,000,000

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. Franchise Fees are projected to remain relatively the same as last year fiscal year and the City expects to receive \$1.2 million from this revenue source in FY2014.

Other Resources

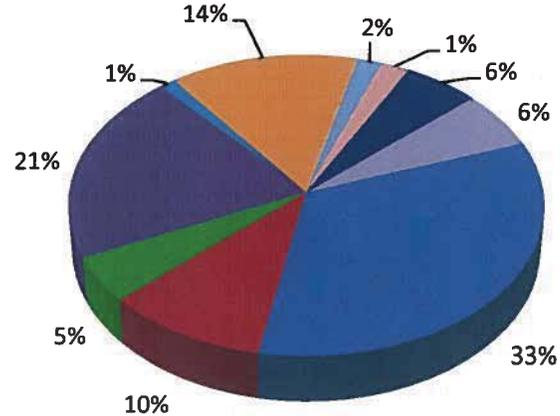
Two other critical resources for the City of Tomball are Licenses & Permits and Fines & Warrants. Licenses and Permits are projected to be up from the FY2013 budget due to continuing development within the City. Several new construction projects were completed during FY2013 and more are expected during FY2014. Fines and Warrants are projected to be up from 2013 projections.

A final, important resource is the earnings on investments. Investment earnings are expected to remain at a low level in FY2014. The City expects to earn an estimated \$81,550 during FY2014. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current economic conditions. Transfers to the Capital Projects Fund in 2013-2014 will not be large enough to impact investment revenues because of the low interest rates.

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.). The chart below depicts the expenditures for the City of Tomball excluding intergovernmental revenues.

All Funds Expense Distribution Fiscal Year 2013-2014



- Personnel
- Maintenance
- Capital Outlay
- Capital Projects
- Administrative Reimbursement
- Supplies
- Service & Charges
- Debt Service
- Vehicle Replacement
- Transfer to Emp Benefit Trust

As with most entities, personnel related costs are the largest expense category. Salaries account for \$10.9 million of the total budget--coupled with the associated benefits (Social Security, Retirement, and Medical Insurance) this accounts for approximately 33% 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 14% of the budget at \$4.5 million.

The Capital Outlay category includes major capital improvements projects totaling \$600,000. There is a detailed listing of these projects included in the budget. Additionally, there is a separate Capital Projects Fund, which accounts for current and future capital projects. The proceeds from the 2012 \$14.5 million Certificates of Obligation are included in this fund. Additionally, during 2013, \$ 8,500,000 in Certificates of Obligation were issued, the proceeds of which will be used for the construction of the Tomball Business Park. The Tomball Economic Development Corporation (TEDC) will service the outstanding debt on these certificates through reimbursements to the City. Estimated construction costs on this project for FY 2014 are \$ 4,000,000.

The Supplies category of \$3.3 million includes office materials, chemicals, gas purchases, and other supplies. This category is down from last year by \$ 40,784.

The Services & Charges and Other categories include items such as utilities, training, education, and maintenance. These categories account for \$6.7 million. This category is up from last year by \$ 112,372.

PERSONNEL

In an attempt to maintain competitive salaries and benefits for employees, a 3% percent salary adjustment is included with a total estimated cost of \$400,000. Major medical health coverage contracts have been renewed for FY2014 with small increases in the major medical rates and decreases in premiums for dental, vision, and life insurance policies.

Personnel Changes

In planning staffing levels for FY2014, two additional part-time and nine full-time positions were added in the General Fund. The staffing chart for FY2014 reflects nine additional firefighters but they were actually added when the SAFER Grant was approved during FY2013, after the FY2013 budget document and staffing chart had been prepared. The staffing chart is just updated in this budget document.

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 Capital Projects Fund proposed budget for FY2014 includes cash funding of \$600,000 in capital improvement projects.

GENERAL FUND OVERVIEW

The ending fund balance in the General Fund for 2012-2013 is projected to be \$10,124,503, which is \$1,336,697 more than was originally budgeted. Revenues for 2012-2013 are projected to come in at \$17,634,089 or 7.81% more than budget. This is primarily due to service fees and sales taxes coming in ahead of budget. Revenues for 2013-2014 are projected to be \$17,089,547, an increase of 4.5% over last year's budget.

Operating expenditures for 2012-2013 are projected to be \$361,151 less than budget. This is primarily due to some position vacancies, the cost of fuel dropping below what was originally projected, and departments continuing to closely monitor their budgets.

Projected ending fund balance for 2013-14 is \$8,670,931, which represents 55% of operating expenditures. Proposed expenditures are \$15,661,129, which is \$111,373 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 FY2014 have decreased by 8.27%. However, at the time of certification, \$ 185,692,462 of taxable value was either under protest or not yet included on the certified roll. When this value it eventually certified, we expect that the values for FY2014 will actually increase over last year.

A total tax rate of \$ 0.341455 is proposed for 2013-2014, which consists of a rate of \$ 0.1455 for the General Fund operations and \$ 0.2300 for the Debt Service Fund. This is the same tax rate as last year.

ENTERPRISE FUND OVERVIEW

The FY2014 ending fund balance in the Enterprise Fund is projected to be \$17,398,540, which is 195.27% of total operating expenses. This accumulation of working capital will be used to fund future infrastructure repairs, maintenance, and expansion.

Revenues for FY2014 are projected to be \$10,977,500. Operating expenses for FY2014, including debt and capital, are projected to be \$11,337,805.

The Enterprise Fund maintains a very strong ending fund balance. Projected Net Revenue for FY2014 will provide 155.9% of operating system debt. These numbers help the City maintain its strong bond rating of AA- from Standard & Poor's and Aa3 from Moody's.

The water, sewer, gas, and waste disposal rate structures will remain the same for residential and commercial customers for FY2014.

DEBT SERVICE FUND OVERVIEW

The ending fund balance in the Debt Service Fund for 2013 is estimated to be \$1,702,089, which is 3% less than was originally budgeted. This was primarily due to costs related to the Series 2013 Refunding of 2002 and 2003 Certificates of Obligation. The savings over the term of the refunding is estimated to be \$ 792,360. The City's policy for debt service reserves is 25% of the next year's debt service requirement. Our high reserve levels are strongly encouraged by Standard & Poor's and Moody's to maintain our credit rating.

The City services debt in both the Debt Service Fund and the Enterprise Fund. The Debt Service Fund accounts for Debt that will be repaid with tax dollars. The Enterprise Fund accounts for Debt that will be repaid with user fees or what is called Revenue Bonds. The only "coverage" requirement is that required by City policy, which is the 25%.

HOTEL OCCUPANCY TAX FUND OVERVIEW

The Marketing Director continues to do a tremendous job in creating signature events for Tomball. We believe that expenditures from the Hotel Motel Tax Fund continue to provide impact for the tourism industry as well as the business community. Funding for many events is provided in the proposed budget as well as \$20,000 for grants from outside entities. Proposed expenditures for FY2014 are increased, however, a strong fund balance of \$200,344 is projected for the end of FY 2014.

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 FY2014 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 plans, adopted by the City Council, serve to identify, prepare, and meet the City's needs in future years.

DEBT MANAGEMENT

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

CASH MANAGEMENT

The City continues to revise and improve 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

Property and Liability insurance premiums have remained stable over the past few years. The FY2014 premiums are projected to be in line with the previous year. In addition, no substantial changes in worker's compensation, general liability, property, or auto premiums are expected.

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 ending September 30, 2013. The City also received the Certificate of Achievement in Financial Reporting for the September 30, 2012 Comprehensive Annual Financial Report from GFOA.

Additionally, the City of Tomball received the "Gold Transparency Award" from the Texas Comptroller's Office this year. This is a major accomplishment for both the Finance Department and the City.

In order to receive the budget 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 will be submitting it to GFOA to determine its eligibility for another award.

ACKNOWLEDGEMENTS

The preparation of this budget could not have been accomplished without the efforts and dedication of the Finance Department staff. We would also like to express our appreciation to the Department Heads and other personnel from various departments who assisted in its preparation and especially members of the City Council for their in-depth review of the budget documents and participation in budget workshops.

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 2011-2016

During fiscal year 2010-2011, Council developed a strategic plan which presented their collective vision for the City of Tomball through 2016. 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 2013-14 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 checked (✓) on the matrix.

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

Comparative Tax Levies

For an average Tomball Single-Family Residence

	2013	2014
Harris County		
Market Value	\$ 149,159	\$ 152,048
Homestead Exemptions	20%	20%
Taxable Value	\$ 119,327	\$ 121,638
Tax Rate/ \$100	0.39401	0.39401
Tax Levy	\$ 470.16	\$ 479.27
Tomball ISD		
Market Value	\$ 149,159	\$ 152,048
Homestead Exemptions	(15,000)	(15,000)
Taxable Value	\$ 134,159	\$ 137,048
Tax Rate/ \$100	1.36	1.36
Tax Levy	\$ 1,824.56	\$ 1,863.85
City of Tomball		
Market Value	\$ 149,159	\$ 152,048
Homestead Exemptions	(23,968)	(24,641)
Taxable Value	\$ 125,191	\$ 127,407
Tax Rate/ \$100	0.341455	0.341455
Tax Levy	\$ 427.47	\$ 435.04
TOTAL TAX LEVY	\$ 2,722.20	\$ 2,778.15

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

PROPERTY TAX CALCULATION AND DISTRIBUTION

2013 Certified Tax Roll & Levy **

Assessed Valuation (100%)	\$ 1,377,543,869
Rate Per \$100	\$ 0.341455
Total Tax Levy	\$ 4,703,692
Percent of Current Tax Collection	98%
Estimated Current Tax Collections	\$ 4,609,619

Summary of Tax Collections

Current Tax	\$ 4,609,619
Delinquent Tax	70,000
Penalty and Interest	35,000
Total 2013-2014 Tax Collections	<u>\$ 4,714,619</u>

Proposed Distribution:

	Tax Rate*	% of Total	Amount
General Fund:			
Current Tax			\$ 1,504,635
Delinquent Tax			35,000
Penalty and Interest			15,000
Total General Fund	<u>\$ 0.111455</u>	<u>32.64%</u>	<u>\$ 1,554,635</u>
Debt Service Fund:			
Current Tax			\$ 3,104,984
Delinquent Tax			35,000
Penalty and Interest			20,000
Total Debt Service Fund	<u>\$ 0.230000</u>	<u>67.36%</u>	<u>\$ 3,159,984</u>
TOTAL DISTRIBUTION	<u><u>\$ 0.341455</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 4,714,619</u></u>

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

** The Certified Roll was received after budget was adopted.

MUNICIPAL TAX RATE COMPARISON

	FY 2013-14 Proposed Tax Rate*
Jersey Village	0.742500
Missouri City	0.573750
Spring Valley	0.512843
Rosenberg	0.510000
Magnolia	0.478600
Huntsville	0.420600
Conroe	0.420000
Dickinson	0.408610
Tomball	0.341455
Webster	0.285280
Shenandoah	0.266400
Humble	0.200000

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

Staffing

	2009	2010	2011	2012	2013	2014	Difference* 2013-2014
General Fund							
City Hall Administration							-
City Manager's Office	3.50	3.00	3.00	3.00	2.00	2.00	-
City Secretary's Office	4.50	4.50	4.50	4.50	4.50	4.50	-
Human Resources	2.00	2.00	2.00	2.50	3.00	3.00	-
Finance	5.00	5.00	5.00	5.00	5.00	5.00	-
Information Systems	-	-		1.00	3.00	3.00	-
Legal	-	-					-
Non Departmental	-	-					-
Building Permits and Inspections	5.00	5.00	5.00	5.00	5.00	5.00	-
Police	55.00	55.00	57.00	59.00	58.00	58.50	0.50
Fire Department	12.00	12.00	14.00	16.00	16.00	16.00	-
Fire Marshal's Office	2.00	2.00	2.00	2.00	2.00	2.50	0.50
Emergency Management	-	-	-	-	-	-	-
Municipal Court	5.00	5.00	5.50	4.50	4.50	4.50	-
Public Works Administration	1.00	1.00	1.00	1.00	1.00	1.00	-
Engineering and Planning	7.00	7.00	7.00	7.00	6.00	6.00	-
Facilities Maintenance	1.00	1.00	1.00	1.00	2.00	2.00	-
Garage	1.00	1.00	2.00	2.00	2.00	2.00	-
Streets	8.20	8.20	8.20	8.20	7.20	7.20	-
Parks	5.20	5.20	5.20	5.20	5.20	5.20	-
Community Center	3.00	3.00	3.00	3.00	3.00	3.00	-
Total General Fund	120.40	119.90	125.40	129.90	129.40	130.40	1.00
Enterprise Fund							
Utilities Administration	3.00	3.00	3.00	3.00	3.00	3.00	-
Utility Billing	7.00	6.00	6.00	6.00	4.00	4.00	-
Water	6.20	7.20	7.20	7.20	8.20	8.20	-
Wastewater	10.20	10.20	10.20	10.20	10.20	10.20	-
Gas	6.20	6.20	6.20	6.20	6.20	6.20	-
Total Enterprise Fund	32.60	32.60	32.60	32.60	31.60	31.60	-
Special Revenue Funds	0.00	0.50	3.00	2.50	3.00	12.00	9.00
Total All Funds	153.00	153.00	161.00	165.00	164.00	174.00	10.00

*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.

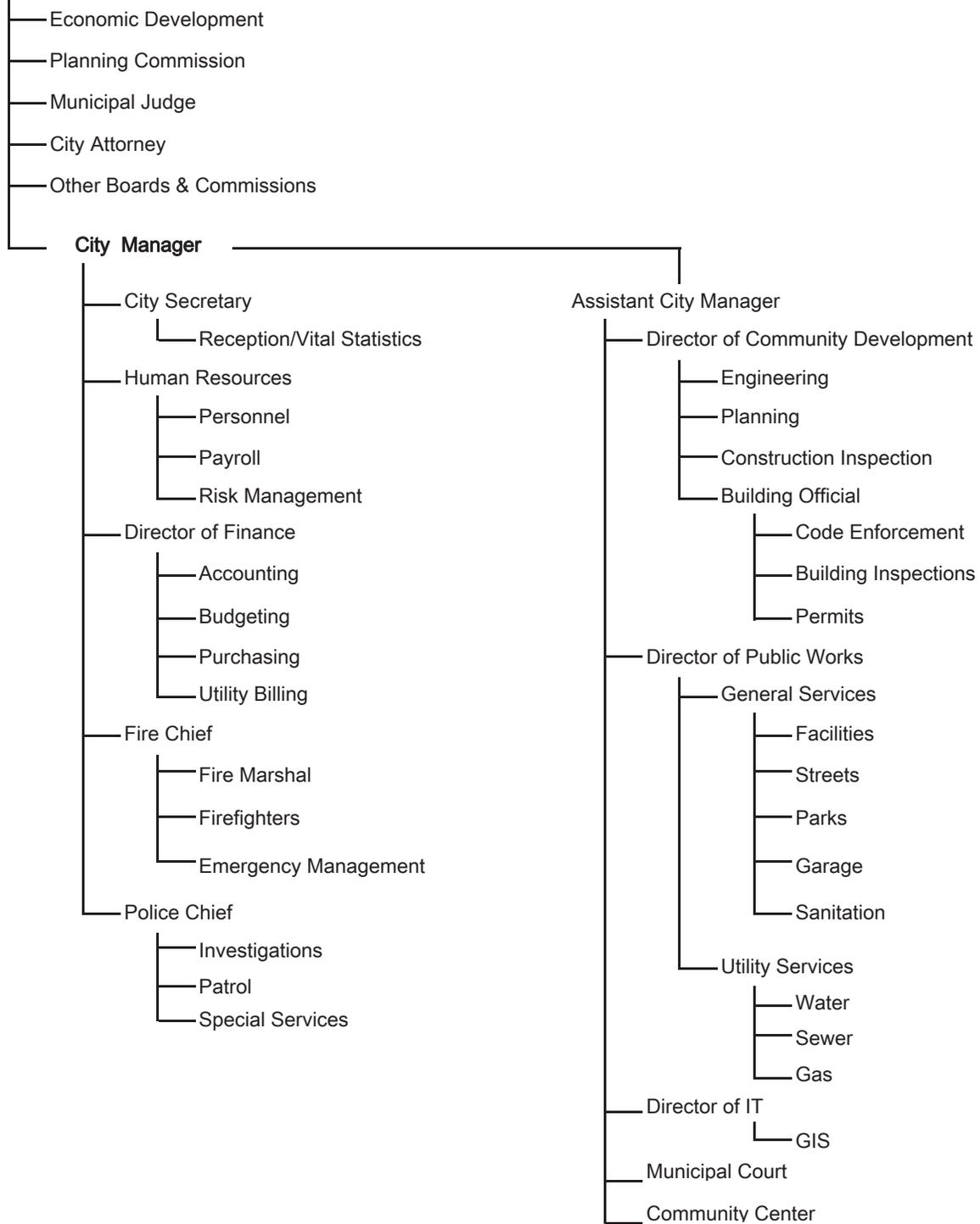
For the 2013-2014 Budget

Police	Upgraded part time dispatcher to full time	0.50
Fire Marshal's Office	Additional Part-time Fire Inspector	0.50
Special Revenue Fund	SAFER Grant addition of fire fighters	9.00
		10.00

Staff Organizational Chart

Tomball Citizens

Mayor and City Council



Fund Summaries

Consolidated Statement of Anticipated Receipts and Revenues and Expenditures
and Changes in Fund Balance- All Funds
City Manager 2013-2014 Adopted Budget

	Governmental			Proprietary	Internal Service			Consolidated
	General Fund	Special Revenue Funds	Debt Service	Enterprise Fund	Fleet Replacement Fund	Health Insurance Trust Fund	Capital Projects Fund	All Funds FY 2014
Revenues:								
Property taxes	\$ 1,550,000		\$ 3,085,420					4,635,420
Sales taxes	8,750,000	390,000						9,140,000
Franchise taxes	1,222,300							1,222,300
Permits and licenses	332,500							332,500
Fines and warrants	867,000	323,000						1,190,000
Service fees	2,000,000			10,140,000				12,140,000
Transfers In	1,806,049				746,302	2,176,583	910,110	5,639,044
Contributions/Grants	261,868	632,000	534,816					1,428,684
Other	269,830	91,623		819,000				1,180,453
Interest	30,000	2,150	2,500	18,500	1,200	200	27,000	81,550
Total Revenues	\$ 17,089,547	\$ 1,438,773	\$ 3,622,736	\$ 10,977,500	\$ 747,502	\$ 2,176,783	\$ 937,110	\$ 36,989,951
Expenditures:								
General Government	3,468,033	40,000	-			2,190,885		5,698,918
Public Safety	7,254,779	1,024,729	-	-	-	-	-	8,279,508
Public Works	3,720,548		-	-	-	-	-	3,720,548
Engineering and Planning	653,476		-	-	-	-	-	653,476
Parks and Recreation	564,293	8,000	-	-	-	-	-	572,293
Tourism & Arts	-	486,364	-	-	-	-	-	486,364
Utilities	-	-	-	7,104,068	-	-	-	7,104,068
Capital Projects/Outlay	139,065	-	-	239,000	446,302	-	4,600,000	5,424,367
Debt Service	-	-	3,266,867	1,329,530	-	-	-	4,596,397
Total Expenditures	\$ 15,800,194	\$ 1,559,093	\$ 3,266,867	\$ 8,672,598	\$ 446,302	\$ 2,190,885	\$ 4,600,000	\$ 36,535,939
Other Sources (Uses):								
Transfers	(2,742,925)	-	-	(2,665,207)	-	-	-	(5,408,132)
Debt Proceeds	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (2,742,925)	\$ -	\$ -	\$ (2,665,207)	\$ -	\$ -	\$ -	\$ (5,408,132)
Revenues Over (Under)								
Expenditures	\$ (1,453,572)	\$ (120,320)	\$ 355,869	\$ (360,305)	\$ 301,200	\$ (14,102)	\$ (3,662,890)	\$ (4,954,120)
Beginning Fund Balance	\$ 10,124,503	\$ 1,037,505	\$ 1,702,089	\$ 17,758,845	\$ 1,826,585	\$ 467,607	\$ 23,965,117	\$ 56,882,251
Ending Fund Balance	\$ 8,670,931	\$ 917,185	\$ 2,057,958	\$ 17,398,540	\$ 2,127,785	\$ 453,505	\$ 20,302,227	\$ 51,928,131
Adopted Reserve Level	55%	59%	63%	195%	0%	21%	0%	167%

Fund Summaries

Consolidated Statement of Anticipated Receipts and F
and Changes in Fund Balance- All Funds
City Manager 2013-2014 Adopted Budget

Consolidated		
All Funds FY 2012 Actuals	All Funds FY 2013 Budget	All Funds FY 2013 Projections
4,025,680	4,499,900	13,161,000
8,542,351	8,115,000	9,045,000
1,227,784	1,200,950	1,238,870
335,385	300,800	434,300
1,156,399	1,175,000	1,213,260
11,675,079	12,350,000	11,832,000
7,225,000	5,221,041	5,317,341
1,295,653	846,883	1,182,827
1,919,404	1,093,580	1,283,487
76,220	111,850	73,100
\$ 37,478,955	\$ 34,915,004	\$ 44,781,185
4,298,153	5,443,179	5,603,469
6,547,608	8,468,778	8,250,758
3,862,949	3,809,490	3,696,602
542,361	634,992	541,534
522,474	518,980	473,845
453,021	410,919	396,901
5,484,804	6,995,037	6,155,141
4,023,172	2,563,154	3,641,133
2,377,834	4,114,712	5,052,210
\$ 28,112,376	\$ 32,959,241	\$ 33,811,593
(7,217,066)	(4,811,858)	(4,821,858)
14,607,735	-	8,500,000
\$ 7,390,669	\$ (4,811,858)	\$ 3,678,142
\$ 16,757,248	\$ (2,856,095)	\$ 14,647,734
\$ 33,925,088	\$ 50,682,332	\$ 50,682,332
\$ 50,682,336	\$ 47,826,237	\$ 65,330,066
210%	157%	217%

General Fund

Introduction



General Fund

Fund Description

The General 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 FY2013 is projected to be \$ 10,124,503. This is \$1,336,697 or 15% more than budgeted. Revenues for the current fiscal year, budgeted at \$16,356,684 are expected to come in approximately 7.8% or \$ 1,277,405 more than budget. This is primarily due to the increase in sales tax revenues. Revenues in the "Contributions" category are primarily those received as reimbursements for the School Resource Officer program. Interest earnings are also projected to fall short of budget by \$15,000. No increase in investment earnings is expected for FY2014. Funds were invested in higher yielding callable securities, but with declining market rates, when those securities were called, the proceeds would then be reinvested at lower rates. Offsetting the revenue shortfalls were favorable variances in sales taxes (approximately \$ 960,000), permits and licenses (\$ 133,500) and contributions (\$ 28,985). Service fees were over budget due to the impact of growth within the City.

Operating expenditures for FY2013 are projected to come in approximately \$ 361,151 less than budget. This is primarily due to several job positions being open at various times during the year.

2013/2014 Budget

Revenues

Base budget revenues for FY2014 are \$17,089,547. This amount is \$ 732,863 or 4.5% more than revenues budgeted for FY2013. This increase is primarily due to the \$ 985,000 increase in projected sales taxes. Franchise fee revenue is projected to be \$ 21,350 more than what was budgeted for FY2013 due to projected increases in fees charged. Fines and warrant revenues are projected to increase by \$ 35,000. Interest revenues are expected to remain at \$ 30,000 due to the current market conditions. Contributions will be higher than FY2013 due to increases in the School Resource Officer program.

Expenditures

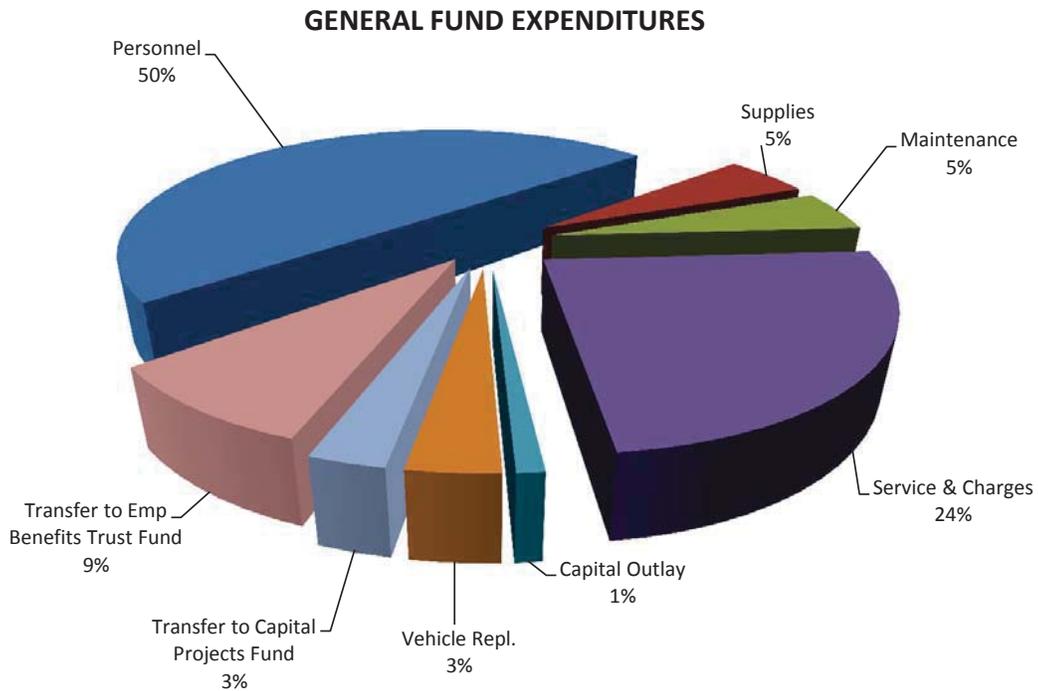
The budget for operating expenditures for FY2014 is \$15,661,129 or 0.72% more than the adopted budget for FY2013. Included in the budget are 3% salary adjustments based on performance. Changes were also made in the health insurance plan to reduce the cost of coverage.

Total budgeted operating expenditures in the General Fund include an increase to non-recurring expenditures of \$ 175,945 related to Supplemental Programs. Staffing charts are included on each departmental budget page to reflect the number of positions budgeted.

A budgeted decrease in General Fund reserves of \$ 116,875 results in a budgeted ending fund balance for FY2014 of \$8,670,931. This represents 55% of operating expenditures. The city's target set forth by the Financial Policies adopted by City Council is 25%.

GENERAL FUND EXPENDITURES

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted Budget
Personnel	\$ 8,048,680.41	\$ 9,114,729.00	\$ 8,676,750.00	\$ 9,224,224.00
Supplies	\$ 771,490.27	\$ 916,743.00	\$ 897,719.00	\$ 972,941.00
Maintenance	\$ 1,186,798.87	\$ 1,202,441.00	\$ 1,175,483.00	\$ 919,543.00
Service & Charges	\$ 3,714,653.18	\$ 4,022,503.00	\$ 3,815,313.00	\$ 4,504,421.00
Capital Outlay	\$ 1,235,877.38	\$ 104,360.00	\$ 396,219.00	\$ 179,065.00
Vehicle Repl.	\$ 89,000.00	\$ 234,500.00	\$ 234,500.00	\$ 593,802.00
Transfer to Capital Projects Fund	\$ 2,152,000.00	\$ -	\$ -	\$ 500,000.00
Transfer to Emp Benefits Trust Fund	\$ 1,463,198.00	\$ 1,535,709.00	\$ 1,535,709.00	\$ 1,601,750.00
TOTAL	\$ 18,661,698.11	\$ 17,130,985.00	\$ 16,731,693.00	\$ 18,495,746.00



General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

2013-2014 Adopted Budget Worksheet

	FY2014						
	FY 2012	Current	FY2013	FY2014	Recurring	Non-Recur.	Total Adopted
	Actuals	Budget	Projections	Base Budget	Supplemental	Supplemental	Budget
Revenues:							
Property taxes	1,322,456	\$ 1,475,000	\$ 1,559,000	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000
Sales taxes	8,189,360	7,765,000	8,725,000	8,750,000	-	-	8,750,000
Franchise taxes	1,227,784	1,200,950	1,238,870	1,222,300	-	-	1,222,300
Permits and licenses	335,385	300,800	434,300	332,500	-	-	332,500
Fines and warrants	796,957	832,000	887,000	867,000	-	-	867,000
Service fees	1,951,801	2,000,000	2,005,000	2,000,000	-	-	2,000,000
Transfers In	1,860,931	2,246,221	2,246,221	1,806,049	-	-	1,806,049
Contributions	283,950	233,883	262,868	261,868	-	-	261,868
Interest	21,077	45,000	30,000	30,000	-	-	30,000
Other	982,894	257,830	245,830	269,830	-	-	269,830
Total Revenues	16,972,594	\$ 16,356,684	\$ 17,634,089	\$ 17,089,547	\$ -	\$ -	\$ 17,089,547
Expenditures:							
City Manager's Office	330,778	\$ 357,291	\$ 344,487	\$ 361,860	\$ -	\$ -	\$ 361,860
Building Permits and Inspections	344,564	368,468	363,855	388,545	-	-	388,545
Mayor and Council	45,106	136,401	68,990	139,162	-	-	139,162
City Secretary	275,782	342,199	296,727	372,388	-	-	372,388
Human Resources	293,658	569,346	455,390	545,030	-	-	545,030
Finance	523,903	529,850	529,041	542,793	-	-	542,793
Information Systems	345,387	690,473	589,813	512,644	3,925	45,346	561,915
Legal	224,354	127,000	152,000	152,000	-	-	152,000
Non-Departmental	252,981	293,340	623,340	404,340	-	-	404,340
Police	4,598,845	5,059,070	4,929,025	5,009,133	2,520	5,499	5,017,152
Municipal Court	298,693	319,142	313,281	338,242	-	-	338,242
Community Center	115,245	145,689	139,313	143,847	-	-	143,847
Fire Marshal	187,079	194,145	190,245	236,062	420	41,800	278,282
Fire	1,319,384	1,585,551	1,513,435	1,572,110	8,625	11,800	1,592,535
Emergency Management	11,351	19,368	16,845	21,068	-	7,500	28,568
Public Works Administration	46,233	48,320	49,204	49,932	-	-	49,932
Garage	137,875	130,422	132,758	138,289	-	-	138,289
Parks	402,182	367,941	329,682	400,446	-	20,000	420,446
Streets	889,423	783,229	802,672	961,567	-	-	961,567
Sanitation	2,031,145	1,960,300	1,920,300	1,962,300	-	-	1,962,300
Engineering and Planning	542,361	634,992	541,534	653,476	-	-	653,476
Facilities Maintenance	758,273	887,219	791,668	564,460	-	44,000	608,460
Total Expenditures	13,974,604	\$ 15,549,756	\$ 15,093,605	\$ 15,469,694	\$ 15,490	\$ 175,945	\$ 15,661,129
Net Income from Operations	\$ 2,997,990	\$ 806,928	\$ 2,540,484	\$ 1,619,853	\$ (15,490)	\$ (175,945)	\$ 1,428,418
Other Sources/(Uses):							
Vehicle Replacement	\$ (89,000)	\$ (234,500)	\$ (234,500)	\$ (537,206)	\$ -	\$ (56,596)	\$ (593,802)
Capital Projects/Outlay	(1,235,880)	(104,360)	(396,219)	-	-	(139,065)	(139,065)
Transfer to Capital Projects Fund	(2,152,000)	-	-	(500,000)	-	-	(500,000)
Transfer to Hotel Occupancy Fund	-	-	-	(10,000)	-	-	(10,000)
Transfer to SAFER Grant Fund	-	-	(10,000)	(37,373)	-	-	(37,373)
Transfer to Emp. Benefits Trust Fund	(1,463,198)	(1,535,709)	(1,535,709)	(1,601,750)	-	-	(1,601,750)
Total Other Sources/(Uses)	(4,940,078)	(1,874,569)	(2,176,428)	(2,686,329)	\$ -	(195,661)	(2,881,990)
Revenues Over/(Under) Expenditures	(1,942,088)	\$ (1,067,641)	\$ 364,056	\$ (1,066,476)	\$ (15,490)	\$ (371,606)	\$ (1,453,572)
Beginning Fund Balance	11,797,535	\$ 9,855,447	\$ 9,855,447	\$ 10,219,503			\$ 10,219,503
Ending Fund Balance	\$ 9,855,447	\$ 8,787,806	\$ 10,219,503	\$ 9,153,027	\$ (15,490)	\$ (371,606)	\$ 8,765,931
25% of Operating Expenses - Target		57%	68%	59%			56%

General Fund

**Statement of Revenues, Expenditures
2013-2014 Adopted Budget Worksheet**

	FY2015 Projection	FY2016 Projection	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:					
Property taxes	\$ 1,581,000.00	\$ 1,612,620.00	\$ 1,644,872.40	\$ 1,677,769.85	\$ 1,711,325.24
Sales taxes	8,925,000.00	9,103,500.00	9,285,570.00	9,471,281.40	9,660,707.03
Franchise taxes	1,246,746.00	1,271,680.92	1,297,114.54	1,323,056.83	1,349,517.97
Permits and licenses	317,730.00	324,084.60	330,566.29	337,177.62	343,921.17
Fines and warrants	884,340.00	902,026.80	920,067.34	938,468.68	957,238.06
Service fees	2,040,000.00	2,080,800.00	2,122,416.00	2,164,864.32	2,208,161.61
Transfers In	1,842,169.98	1,879,013.38	1,916,593.65	1,954,925.52	1,994,024.03
Contributions	267,105.36	272,447.47	277,896.42	283,454.34	289,123.43
Interest	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
Other	275,226.60	280,731.13	286,345.75	292,072.67	297,914.12
Total Revenues	\$ 17,409,917.94	\$ 17,758,116.30	\$ 18,113,278.63	\$ 18,475,544.19	\$ 18,845,055.08
Expenditures:					
City Manager's Office	\$ 371,818.39	\$ 385,813.65	\$ 400,363.54	\$ 415,490.09	\$ 431,216.21
Building Permits and Inspections	371,452.24	385,793.86	400,699.89	416,192.73	432,295.66
Mayor and Council	191,389.55	195,732.11	200,208.11	204,821.73	209,577.30
City Secretary	395,469.08	409,321.26	423,692.31	438,601.99	454,070.79
Human Resources	809,398.79	838,242.77	868,156.52	899,180.44	0.00
Finance	529,246.10	548,248.44	564,359.17	584,683.46	605,775.11
Information Systems	566,898.52	583,137.79	599,898.83	617,198.65	635,054.84
Legal	201,504.76	206,180.56	210,996.23	215,955.95	221,064.03
Non-Departmental	2,155,359.96	2,359,008.37	2,582,828.97	2,828,833.49	3,099,234.69
Police	4,667,331.12	4,850,284.81	5,040,556.65	5,238,439.37	5,444,237.39
Municipal Court	287,454.06	297,723.55	308,372.70	319,415.76	330,867.57
Community Center	150,410.12	156,334.39	162,546.40	169,071.04	175,937.56
Fire Marshal	269,753.75	278,229.84	287,021.76	296,141.55	305,601.73
Fire	3,157,722.76	3,262,058.10	3,370,087.91	3,481,948.76	3,597,782.41
Emergency Management	54,976.64	55,556.81	56,153.59	56,767.46	57,398.92
Public Works Administration	62,665.67	64,690.32	66,245.72	68,415.62	70,671.38
Garage	146,808.64	152,320.40	158,047.13	163,997.29	170,179.69
Parks	418,651.28	432,652.88	447,148.58	462,156.42	477,695.10
Streets	1,174,703.35	1,211,381.53	1,244,105.03	1,283,252.26	1,323,805.00
Sanitation	2,120,860.00	2,131,485.80	2,143,930.37	2,208,248.29	2,274,495.73
Engineering and Planning	1,366,339.63	1,417,315.24	1,470,238.67	1,525,185.22	1,582,233.12
Facilities Maintenance	569,150.74	586,790.22	604,982.25	623,744.59	643,095.62
Total Expenditures	\$ 20,039,365.16	\$ 20,808,302.72	\$ 21,610,640.33	\$ 22,517,742.15	\$ 22,542,289.86
Net Income from Operations	\$ (2,629,447.22)	\$ (3,050,186.42)	\$ (3,497,361.70)	\$ (4,042,197.96)	\$ (3,697,234.78)
Other Sources/(Uses):					
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
Transfer to Capital Projects Fund					
Transfer to Hotel Occupancy Fund	0.00				
Transfer to SAFER Grant Fund					
Transfer to Emp. Benefits Trust Fund	(1,761,925.00)				
Total Other Sources/(Uses)	\$ (3,057,055.00)	\$ (835,800.00)	\$ (474,371.00)	\$ (450,425.00)	\$ (436,570.00)
Revenues Over/(Under) Expenditures	\$ (5,686,502.22)	\$ (3,885,986.42)	\$ (3,971,732.70)	\$ (4,492,622.96)	\$ (4,133,804.78)
Beginning Fund Balance	\$ 8,765,930.56	\$ 3,079,428.34	\$ (806,558.08)	\$ (4,778,290.78)	\$ (9,270,913.75)
Ending Fund Balance	\$ 3,079,428.34	\$ (806,558.08)	\$ (4,778,290.78)	\$ (9,270,913.75)	\$ (13,404,718.52)
25% of Operating Expenses - Target	15%	-4%	-22%	-41%	-59%

CITY OF TOMBALL
GENERAL FUND
2013-2014 Adopted Budget Revenues

ACCT	ACCOUNT NAME	FY2014					Total Adopted Budget
		FY2012 Actual	FY2012 Budget	FY2013 Projections	FY2014 Base Budget		
5110	Current Taxes	\$ 1,248,945.50	\$ 1,435,000.00	\$ 1,508,000.00	\$ 1,500,000.00	1,500,000.00	
5120	Delinquent Taxes	59,005.09	25,000.00	36,000.00	35,000.00	35,000.00	
5130	Penalty, Interest, Attorney Fees	14,505.40	15,000.00	15,000.00	15,000.00	15,000.00	
	TOTAL PROPERTY TAXES	\$ 1,322,455.99	\$ 1,475,000.00	\$ 1,559,000.00	\$ 1,550,000.00	\$ 1,550,000.00	
5140	Sales Tax	\$ 8,189,360.00	\$ 7,765,000.00	\$ 8,725,000.00	\$ 8,750,000.00	8,750,000.00	
	TOTAL SALES TAXES	\$ 8,189,360.00	\$ 7,765,000.00	\$ 8,725,000.00	\$ 8,750,000.00	\$ 8,750,000.00	
5150	Electrical Franchise Tax	\$ 673,423.77	\$ 682,300.00	\$ 690,870.00	\$ 682,300.00	682,300.00	
5160	T.V. Cable Franchise Tax	109,305.99	103,650.00	108,000.00	110,000.00	110,000.00	
5170	Communications Franchise Tax	262,994.23	250,000.00	265,000.00	255,000.00	255,000.00	
5175	Sanitation Franchise Tax	182,060.10	165,000.00	175,000.00	175,000.00	175,000.00	
	TOTAL FRANCHISE TAXES	\$ 1,227,784.09	\$ 1,200,950.00	\$ 1,238,870.00	\$ 1,222,300.00	\$ 1,222,300.00	
5200	Building Permits	\$ 138,676.83	\$ 125,000.00	\$ 240,000.00	\$ 150,000.00	150,000.00	
5210	Construction Permits	62,161.74	50,000.00	35,000.00	35,000.00	35,000.00	
5215	Plumbing Permits	15,598.00	15,000.00	18,000.00	18,000.00	18,000.00	
5220	Mechanical Permits	22,851.00	22,000.00	35,000.00	26,000.00	26,000.00	
5230	Electrical Permits	24,173.25	25,000.00	28,000.00	28,000.00	28,000.00	
5235	Fire Permit Fees	28,114.00	27,000.00	27,000.00	30,000.00	30,000.00	
5240	Other Permits	2,977.50	4,000.00	2,500.00	4,000.00	4,000.00	
5245	Miscellaneous Permit Fees	5,990.00	2,500.00	2,000.00	2,500.00	2,500.00	
5255	License Fees	1,818.33	1,000.00	8,500.00	1,000.00	1,000.00	
5260	Ambulance Permits	-	-	6,000.00	6,000.00	6,000.00	
5440	Plat Fees	9,127.16	9,000.00	11,400.00	11,000.00	11,000.00	
5441	Rezoning Application Fee	5,562.91	3,500.00	4,200.00	4,000.00	4,000.00	
5442	Conditional Use Permit	2,400.00	2,800.00	500.00	2,000.00	2,000.00	
5444	Site Plan Review	12,437.52	10,000.00	11,800.00	11,000.00	11,000.00	
5445	Plan Review Fees-Other	950.00	2,000.00	1,000.00	2,000.00	2,000.00	
5446	Zoning Fees	2,546.39	2,000.00	3,400.00	2,000.00	2,000.00	
	TOTAL PERMITS AND LICENSES	\$ 335,384.63	\$ 300,800.00	\$ 434,300.00	\$ 332,500.00	\$ 332,500.00	
5300	Municipal Court Fines	\$ 413,922.38	\$ 425,000.00	\$ 470,000.00	\$ 450,000.00	450,000.00	
5310	Court Costs/Administrative Fees	277,951.77	280,000.00	280,000.00	280,000.00	280,000.00	
5320	Court Warrant Fees	94,480.30	115,000.00	125,000.00	125,000.00	125,000.00	
5340	Time Pymt.Fee-10% City Judicial	2,120.44	2,500.00	2,500.00	2,500.00	2,500.00	
5341	Time Pymt.Fee-40% For City	8,481.69	9,500.00	9,500.00	9,500.00	9,500.00	
	TOTAL FINES AND WARRANTS	\$ 796,956.58	\$ 832,000.00	\$ 887,000.00	\$ 867,000.00	\$ 867,000.00	
5430	Sanitation Fees	\$ 1,951,800.54	\$ 2,000,000.00	\$ 2,005,000.00	\$ 2,000,000.00	2,000,000.00	
	TOTAL SERVICE FEES	\$ 1,951,800.54	\$ 2,000,000.00	\$ 2,005,000.00	\$ 2,000,000.00	\$ 2,000,000.00	
5961	Transfer from Enterprise	\$ 1,860,930.58	\$ 2,246,221.00	\$ 2,246,221.00	\$ 1,806,049.00	1,806,049.00	
	TOTAL TRANSFERS	\$ 1,860,930.58	\$ 2,246,221.00	\$ 2,246,221.00	\$ 1,806,049.00	\$ 1,806,049.00	
5730	School Resource Officers (SRO)	\$ 273,950.33	\$ 223,883.00	\$ 251,868.00	\$ 251,868.00	251,868.00	
5740	Other Grants	-	-	1,000.00	-	-	
5770	TEDC Contributions	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
	TOTAL CONTRIBUTIONS	\$ 283,950.33	\$ 233,883.00	\$ 262,868.00	\$ 261,868.00	\$ 261,868.00	

CITY OF TOMBALL
GENERAL FUND
2013-2014 Adopted Budget Revenues

ACCT	ACCOUNT NAME	FY2012					FY2014
		Actual	Budget	Projections	Base Budget	Total Adopted Budget	
5190	Bingo Tax	\$ -	\$ -	\$ -	-	\$ -	-
5141	Alcoholic Beverage Tax	42,115.18	55,000.00	45,000.00	45,000.00	45,000.00	45,000.00
5250	Mixed Beverage License Fee	3,860.00	10,000.00	1,000.00	5,000.00	5,000.00	5,000.00
5450	Birth & Death Certificate Fees	38,026.86	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
5451	Notary Fees	30.00	30.00	30.00	30.00	30.00	30.00
5460	Alarm System Fees	7,010.00	7,000.00	9,000.00	9,000.00	9,000.00	9,000.00
5461	False Alarm Service Fee	9,300.00	10,000.00	14,000.00	12,000.00	12,000.00	12,000.00
5470	Emergency Service District Fees	67,500.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
5480	Life Safety Plan Review	-	0.00	1,000.00	1,000.00	1,000.00	1,000.00
5505	Rent Revenues	7,800.00	8,000.00	7,800.00	7,800.00	7,800.00	7,800.00
5510	Community Center Fees	8,190.00	6,000.00	8,200.00	8,200.00	8,200.00	8,200.00
5515	Congregate Meals	1,285.35	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
5520	Park Rental Fee	9,509.50	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
5550	Miscellaneous Revenues	30,031.88	30,000.00	32,000.00	30,000.00	30,000.00	30,000.00
5560	Returned Check Fines	150.00	300.00	300.00	300.00	300.00	300.00
5690	Sanitation Penalty	21,743.55	25,000.00	21,000.00	25,000.00	25,000.00	25,000.00
5365	Recycling Revenue	-	-	-	-	-	-
5500	Sale of City Property	11,341.87	-	-	20,000.00	20,000.00	20,000.00
5902	Capital Lease Proceeds	725,000.00	-	-	-	-	-
TOTAL OTHER REVENUES		\$ 982,894.19	\$ 257,830.00	\$ 245,830.00	\$ 269,830.00	\$ 269,830.00	\$ 269,830.00
5800	Interest Income	\$ 38,449.76	\$ 45,000.00	\$ 30,000.00	\$ 30,000.00	30,000.00	30,000.00
5801	Unrealized Gain on Investments	(17,372.73)	-	-	-	-	-
TOTAL INTEREST REVENUE		\$ 21,077.03	\$ 45,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
TOTAL REVENUE		\$ 16,972,593.96	\$ 16,356,684.00	\$ 17,634,089.00	\$ 17,089,547.00	\$ 17,089,547.00	\$ 17,089,547.00

General Fund

City Manager - 111



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 2013 Accomplishments

- Maintained balance budget and continued quality service delivery.
- Assisted the 249 Partnership to support the completion of the SH249 extension project.
- Obtained grant funding to assist in the development of public facilities downtown.

Objectives for FY 2014

- Increase Tomball's participation in regional partnerships and planning.
- Facilitate review of City's Charter Requirements
- Develop proposed budget that supports the City's Strategic Plan.

CITY OF TOMBALL
 111 - GENERAL - CITY MANAGER'S OFFICE
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	303,890	323,613	316,609	332,052	-	-	332,052
Supplies	977	500	550	500	-	-	500
Services and charges	25,912	33,178	27,328	29,308	-	-	29,308
Total Operating Expenditures	330,778	357,291	344,487	361,860	-	-	361,860
Total Expenditures	330,778	357,291	344,487	361,860	-	-	361,860

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00	0.00
Total	3.00	3.00	3.00	3.00	2.00	2.00

CITY OF TOMBALL
 111 - GENERAL - CITY MANAGER'S OFFICE
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012 Actual	FY2013 Budget	FY 2013 Projections	FY2014 Base	FY2013		Non- Recurring	FY2014 Adopted Budget
						Increase (Decrease)	FY2013 Base		
6001	Salaries - Administrative	222,932	256,959	244,750	266,793	-	266,793	-	266,793
6009	Wages - Other	10,313	-	5,977	-	-	-	-	-
6011	Vacation Pay	14,594	2,965	5,732	3,078	-	3,078	-	3,078
6012	Sick Pay	1,165	3,953	4,388	2,399	-	2,399	-	2,399
6013	Emergency Pay	-	-	1,747	-	-	-	-	-
6019	Miscellaneous Pay	230	350	350	470	-	470	-	470
6021	Social Security & Medicare Taxes	17,166	21,400	17,863	21,993	-	21,993	-	21,993
6022	TMRS Retirement - Employer	36,780	37,290	35,630	36,569	-	36,569	-	36,569
6025	Worker Compensation Insurance	188	156	154	210	-	210	-	210
6026	State Unemployment Taxes	522	540	18	540	-	540	-	540
	TOTAL PERSONNEL SERVICES	303,890	323,613	316,609	332,052	-	332,052	-	332,052
6101	Office Supplies	292	300	300	300	-	300	-	300
6105	Food Supplies	40	100	150	100	-	100	-	100
6106	Materials and Parts	10	-	-	-	-	-	-	-
6109	Postage	635	100	100	100	-	100	-	100
	TOTAL SUPPLIES	977	500	550	500	-	500	-	500
6312	Telephone Services	1,536	1,536	1,536	1,536	-	1,536	-	1,536
6316	Printing and Binding	-	100	100	100	-	100	-	100
6329	Other Services	214	-	-	-	-	-	-	-
6332	Travel and Meals	3,570	11,600	7,000	8,350	-	8,350	-	8,350
6333	Dues and Subscriptions	2,865	3,492	3,492	3,522	-	3,522	-	3,522
6334	Automobile Allowances	13,200	13,200	13,200	13,200	-	13,200	-	13,200
6337	Training	1,430	3,250	2,000	2,600	-	2,600	-	2,600
6348	Property Acquisition Costs	2,763	-	-	-	-	-	-	-
6371	Election Services	334	-	-	-	-	-	-	-
	TOTAL SERVICES AND CHARGES	25,912	33,178	27,328	29,308	-	29,308	-	29,308
111	Total Department Expenditures	330,778	357,291	344,487	361,860	-	361,860	-	361,860

General Fund

Permits and Inspections - 112



Permits and Inspections

Department Mission

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

Program Narrative

Accomplishments for FY 2013

- Attendance at monthly Code Meetings and maintenance of all necessary certifications.
- Completed, with 90% success, all inspections within one business day.
- Complete, with 90% success, to all code enforcement inquiries within 10 days.
- Successful enforcement of the amended Sign Ordinance.

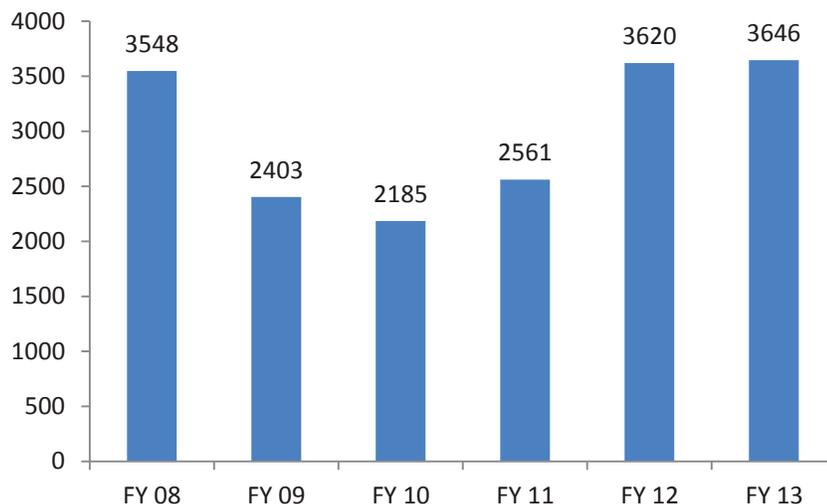
Objectives for FY 2014

- Ongoing training on 2012 International Building Codes.
- Adopt 2012 International Building Codes
- Cross train Building Inspectors on plan review.

Goals for FY 2014

- Continue to work in a collaborative manner with the development community
- Maintain or improve upon FY 2013’s inspection, plan review and code enforcement service turnarounds.
- Ensure a high level of construction quality for the citizens of Tomball while continuing to provide exceptional customer service.

Building Inspections



CITY OF TOMBALL
 112 - GENERAL FUND - PERMITS & INSPECTIONS
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	307,478	319,283	318,255	325,045	-	-	325,045
Supplies	6,309	7,085	8,100	10,000	-	-	10,000
Maintenance	1,134	1,450	3,100	4,000	-	-	4,000
Services and charges	29,643	40,650	34,400	49,500	-	-	49,500
Total Operating Expenditures	344,564	368,468	363,855	388,545	-	-	388,545
Total Expenditures	344,564	368,468	363,855	388,545	-	-	388,545

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
City Inspector	2.00	2.00	2.00	2.00	2.00	2.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Permit Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00	5.00

CITY OF TOMBALL
 112 - GENERAL - PERMITS AND INSPECTIONS
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY 2012	FY 2013	FY2013	FY2014	FY2013	FY2013	Non-Recurring	FY2014
		Actual	Budget	Projections	Base	Increase (Decrease)	Base		Recurring
6001	Salaries - Administrative	62,736	73,206	70,536	77,255	-	77,255	-	77,255
6003	Wages - Full Time	148,072	179,255	167,870	180,112	-	180,112	-	180,112
6005	Wages - Overtime	2,176	2,318	2,318	2,318	-	2,318	-	2,318
6009	Wages - Other	11,933	-	6,720	-	-	-	-	-
6011	Vacation Pay	16,627	1,138	8,895	2,064	-	2,064	-	2,064
6012	Sick Pay	7,318	2,628	4,497	2,735	-	2,735	-	2,735
6013	Emergency Pay	20	-	-	-	-	-	-	-
6019	Miscellaneous Pay	3,175	3,475	3,475	3,380	-	3,380	-	3,380
6021	Social Security & Medicare Taxes	18,492	20,053	19,078	20,499	-	20,499	-	20,499
6022	TMRS Retirement - Employer	35,086	34,941	33,907	34,085	-	34,085	-	34,085
6025	Worker Compensation Insurance	539	919	914	1,247	-	1,247	-	1,247
6026	State Unemployment Taxes	1,305	1,350	45	1,350	-	1,350	-	1,350
	TOTAL PERSONNEL SERVICES	307,478	319,283	318,255	325,045	-	325,045	-	325,045
6101	Office Supplies	1,366	1,500	1,500	1,500	-	1,500	-	1,500
6102	Educational Supplies	120	1,300	1,600	1,300	-	1,300	-	1,300
6107	Clothing and Uniforms	393	700	700	700	-	700	-	700
6108	Fuel, Oil and Lubricants	3,952	3,085	3,800	6,000	-	6,000	-	6,000
6109	Postage	-	-	-	-	-	-	-	-
6119	Other Supplies	478	500	500	500	-	500	-	500
	TOTAL SUPPLIES	6,309	7,085	8,100	10,000	-	10,000	-	10,000
6205	Vehicle Maintenance	1,134	1,450	3,100	4,000	-	4,000	-	4,000
	TOTAL MAINTENANCE	1,134	1,450	3,100	4,000	-	4,000	-	4,000
6302	Professional Services-Engineering	-	-	-	-	-	-	-	-
6304	Professional Services-Other	17,910	26,000	20,000	26,000	-	26,000	-	26,000
6312	Telephone Services	1,914	3,000	3,000	4,000	-	4,000	-	4,000
6329	Other Services	-	250	-	-	-	-	-	-
6332	Travel and Meals	4,304	5,500	5,500	10,000	-	10,000	-	10,000
6333	Dues and Subscriptions	1,141	1,400	1,400	1,500	-	1,500	-	1,500
6337	Training	4,375	4,500	4,500	8,000	-	8,000	-	8,000
6362	Permits and Licenses	-	-	-	-	-	-	-	-
	TOTAL SERVICES AND CHARGES	29,643	40,650	34,400	49,500	-	49,500	-	49,500
6998	Transfer to Fleet Replacement	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS	-	-	-	-	-	-	-	-
112	Total Department Expenditures	344,564	368,468	363,855	388,545	-	388,545	-	388,545

General Fund

Mayor & Council - 113



Mayor and Council

Department Mission

The mission of the Mayor and City Council of the City of Tomball is to establish the goals and objectives of the City in order to provide the highest level of service to all customers, citizens, staff and visitors with professionalism and efficiency.

Serving as a City Councilmember is one of the most demanding – and rewarding – tasks that a citizen can perform. City government is the voice of the community and, as leaders of Tomball, the Mayor and City Council has the responsibility for policy-making decisions that have a substantial impact on the daily lives of Tomball citizens.

As the governing body of Tomball, Council establishes the City's annual program of service by adopting the budget and exercises regulatory power by adopting rules, regulations, laws and formal policies. Council identifies the needs of the City and its citizens and provides direction to the City Manager and staff to meet those needs while considering the available resources.

Information regarding current and past meetings and actions is provided through continual updating of the City's website – www.tomballtx.gov.

CITY OF TOMBALL
 113 - GENERAL - MAYOR & COUNCIL
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	28,415	33,801	28,815	33,812	-	-	33,812
Supplies	6,514	15,450	15,225	17,250	-	-	17,250
Services and charges	10,177	87,150	24,950	88,100	-	-	88,100
Total Operating Expenditures	45,106	136,401	68,990	139,162	-	-	139,162
Total Expenditures	45,106	136,401	68,990	139,162	-	-	139,162

Supplemental Programs Recurring Non-Recur
 None

Staffing	Name	Elected	Term	
Mayor	Gretchen Fagan	May 2007	Serving 3rd Term	
Councilmember, Position 1	F.S. "Field" Hudgens	May 2011	Serving 1st Term	
Councilmember, Position 2	Mark Stoll	June 2009	Serving 2nd Term	
Mayor Pro-Tem Councilmember, Position 3	Rick Brown	May 2010	Serving 2nd Term	
Councilmember, Position 4	Derek Townsend, Sr.	May 2009	Serving 2nd Term	
Councilmember, Position 5	Preston Dodson	August 2010	Serving 1st Full Term	**

** Elected August 2010, Re-Elected to Full Term, May 2011

CITY OF TOMBALL
 113 - GENERAL - MAYOR & COUNCIL
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6004	Wages - Part Time	25,800	30,600	26,700	30,600	-	-	30,600
6021	Social Security & Medicare Taxes	1,974	2,341	1,947	2,341	-	-	2,341
6025	Worker Compensation Insurance	40	50	46	61	-	-	61
6026	State Unemployment Taxes	601	810	122	810	-	-	810
	TOTAL PERSONNEL SERVICES	28,415	33,801	28,815	33,812	-	-	33,812
6101	Office Supplies	85	150	75	150	-	-	150
6103	Computer Equipment <\$20,000	-	6,500	6,500	6,500	-	-	6,500
6105	Food Supplies	1,098	1,600	1,525	1,750	-	-	1,750
6119	Other Supplies	5,331	7,200	7,125	8,850	-	-	8,850
	TOTAL SUPPLIES	6,514	15,450	15,225	17,250	-	-	17,250
6304	Professional Services-Other	-	62,000	7,000	62,000	-	-	62,000
6329	Other Services	-	-	-	100	-	-	100
6332	Travel and Meals	205	11,000	4,000	9,000	-	-	9,000
6333	Dues and Subscriptions	3,744	4,500	4,400	5,000	-	-	5,000
6337	Training	-	2,650	2,550	3,000	-	-	3,000
6398	Banquets, Dedications & Receptions	6,229	7,000	7,000	9,000	-	-	9,000
	TOTAL SERVICES AND CHARGES	10,177	87,150	24,950	88,100	-	-	88,100
113	Total Department Expenditures	45,106	136,401	68,990	139,162	-	-	139,162

General Fund

City Secretary - 114



City Secretary's Office

Department Mission

To provide quality services and information to the citizens, City Council, and City Staff in a courteous, equitable, and service-oriented manner, to enhance the public's participation in Tomball's government process by providing a welcoming environment to citizens and visitors, and to maintain official City records for historical preservation. Responsibilities include coordinating City Council meetings, maintaining and preserving records of actions taken by Council, and coordinating Council's appointment process for City Boards, Commissions and Committees.

Professor William Bennett Munro, eminent political scientist, wrote: *"No other office in municipal service has so many contracts. It serves the mayor, the city council, and the city manager (when there is one), and all administrative departments without exception. All of them call upon it, almost daily, for some service or information. Its work is not spectacular, but it demands versatility, alertness, accuracy, and no end of patience. The public does not realize how many loose ends the city administration this office pulls together"* (1934).

Program Narrative

Accomplishments for FY 2013

- 408 public information requests received; 95% of requests completed within ten business days.
- Distributed Council agendas at least three days in advance and prepared minutes within five days of each meeting.
- Issued birth certificates within 15 minutes and death certificates within 24 hours 96% of the time
- 2012 Exemplary Five Star Award Winner – Vital Statistics.

Objectives for FY 2014

- 85% of information requests completed within five business days, 95% within ten business days.
- Deliver Council agendas at least three days in advance.
- Prepare Council minutes within five days
- Send notification of annexations to appropriate agencies within 30 days.
- Post adopted ordinances to City website/MuniCode; publish in official newspaper within 7 days of passage
- Issue Liquor/Wrecker/Taxi Permits within 48 hours of application/Council action
- Issue birth certifications within 15 minutes and death certificates within 24 hours 96% of the time
- Conduct 2014 General/Charter Amendment Elections

Goals for FY 2014

- Provide information in a timely and efficient manner and in accordance with state and federal laws.
- Continue processing City records for electronic preservation providing electronic search, access, and retrieval capabilities to department users. Current permanent records will be processed on a continuing basis; historical records will be processed as time and workloads permit.
- Provide information to Mayor and Council, City staff, and citizens via the City's website, through electronic transmissions, and NovusAgenda.
- Facilitate the execution and delivery of documents following Council actions and state and federal law changes.
- Maintain Mayor, Council and City Secretary website information.

Major Budget Items:

- Advertising Costs (\$17,000)
- Election Services (\$45,000)
- Recodification Services (\$16,000)

CITY OF TOMBALL
114 - GENERAL - CITY SECRETARY
2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	233,620	245,876	249,389	262,290	-	-	262,290
Supplies	8,263	10,150	10,100	12,300	-	-	12,300
Maintenance	350	400	400	400	-	-	400
Services and charges	33,549	85,773	36,838	97,398	-	-	97,398
Total Operating Expenditures	275,782	342,199	296,727	372,388	-	-	372,388
Total Expenditures	275,782	342,199	296,727	372,388	-	-	372,388

Supplemental Programs Recurring Non-Recur.
None

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
City Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00
VOE Student	0.50	0.50	0.50	0.50	0.50	0.50
Total	4.50	4.50	4.50	4.50	4.50	4.50

CITY OF TOMBALL
 114 - GENERAL - CITY SECRETARY
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6001	Salaries - Administrative	68,291	81,690	78,103	88,670	-	-	88,670
6003	Wages - Full Time	87,421	107,163	103,381	117,138	-	-	117,138
6004	Wages - Part Time	60	-	-	-	-	-	-
6005	Wages - Overtime	2,462	3,605	3,605	3,605	-	-	3,605
6009	Wages - Other	8,404	-	5,120	-	-	-	-
6011	Vacation Pay	11,922	1,681	6,844	1,857	-	-	1,857
6012	Sick Pay	4,960	1,993	4,564	1,885	-	-	1,885
6013	Emergency Pay	155	-	-	-	-	-	-
6019	Miscellaneous Pay	2,215	2,470	2,470	2,710	-	-	2,710
6021	Social Security & Medicare Taxes	13,372	15,258	14,644	16,852	-	-	16,852
6022	TMRS Retirement - Employer	25,978	26,586	26,276	28,020	-	-	28,020
6025	Worker Compensation Insurance	282	350	346	473	-	-	473
6026	State Unemployment Taxes	1,083	1,080	36	1,080	-	-	1,080
6030	Employee Tuition Reimbursement	7,016	4,000	4,000	-	-	-	-
	TOTAL PERSONNEL SERVICES	233,620	245,876	249,389	262,290	-	-	262,290
6101	Office Supplies	6,487	7,500	7,500	9,000	-	-	9,000
6102	Educational Supplies	79	650	350	700	-	-	700
6104	Janitorial & Cleaning Supplies	29	100	100	300	-	-	300
6105	Food Supplies	420	600	500	600	-	-	600
6109	Postage	898	800	1,350	1,200	-	-	1,200
6119	Other Supplies	350	500	300	500	-	-	500
	TOTAL SUPPLIES	8,263	10,150	10,100	12,300	-	-	12,300
6201	Office Equipment Maintenance	350	400	400	400	-	-	400
	TOTAL MAINTENANCE	350	400	400	400	-	-	400
6304	Professional Services-Other	-	16,000	2,000	16,000	-	-	16,000
6312	Communications Services	768	768	768	768	-	-	768
6316	Printing and Binding	60	75	65	100	-	-	100
6320	Computer Software Service	0	6,500	6,500	-	-	-	-
6329	Other Services	462	600	795	1,000	-	-	1,000
6332	Travel and Meals	3,121	5,500	5,275	6,150	-	-	6,150
6333	Dues and Subscriptions	1,022	2,330	1,985	2,480	-	-	2,480
6335	Advertising Cost	8,537	15,000	12,000	17,000	-	-	17,000
6337	Training	1,651	2,800	2,650	3,900	-	-	3,900
6348	Property Acquisition Costs	0	4,000	2,800	5,000	-	-	5,000
6371	Election Services	17,930	32,200	2,000	45,000	-	-	45,000
	TOTAL SERVICES AND CHARGES	33,549	85,773	36,838	97,398	-	-	97,398
114	Total Department Expenditures	275,782	342,199	296,727	372,388	-	-	372,388

General Fund

Human Resources - 115



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 2013

- Planned, coordinated and hosted retirement seminars utilizing TMRS, ICMA-RC. Social Security and a Medicare specialist to provide an opportunity for our employees to visit with professionals to address their needs.
- Set up health screenings for all employees to test glucose and cholesterol numbers as well as provide information on overall health.
- Provide flu shots for all employees to ensure good health.
- Hosted insurance 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.
- Continued a computer based online training program for mandatory training of all employees.
- Continued to voluntarily utilize E-verify to check social security numbers for all new hires.
- Coordinated and hosted the annual Holiday Appreciation Lunch.
- Hosted various employee appreciation events (ice cream socials, sno-cones, lunches, breakfasts, etc.) throughout the year.
- Assisted departments in recruiting efforts.

Objectives for FY 2014

- 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.

Goals for FY 2014

- Coordinate comprehensive medical screenings for all employees to ensure overall health.
- Provide flu shots for all employees to ensure good health.
- Continue hosting employee events to show our appreciation for their efforts.
- Host a financials seminar for employees to include TMRS, ICMA and Social Security.
- List job postings on the same day they become available at least 95% of the time to ensure a timely recruitment process.
- Plan, coordinate and host the 1st annual Sherine's Stride for Breast Cancer Awareness 5K run/walk. The goal is to spread the message to the community of what resources are available in our town to aid in breast cancer prevention and treatment. It is also an opportunity to honor the brave warriors who are/were affected by this disease.

Major Budget Items:

- None

CITY OF TOMBALL
 115 - GENERAL - HUMAN RESOURCES DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	211,003	467,289	360,508	394,748	-	-	394,748
Supplies	16,951	17,800	17,450	17,550	-	-	17,550
Services and charges	65,704	84,257	77,432	132,732	-	-	132,732
Total Operating Expenditures	293,658	569,346	455,390	545,030	-	-	545,030
Total Expenditures	293,658	569,346	455,390	545,030	-	-	545,030

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
HR Director	1.00	1.00	1.00	1.00	1.00	1.00
HR Generalist	1.00	1.00	1.00	1.50	2.00	2.00
Total	2.00	2.00	2.00	2.50	3.00	3.00

CITY OF TOMBALL
 115 - GENERAL - HUMAN RESOURCES
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Recurring	Non-	FY2014
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	86,476	99,536	96,817	104,656	-	-	104,656
6003	Wages - Full Time	44,199	96,836	90,907	98,079	-	-	98,079
6004	Wages - Part Time	25,464	-	-	-	-	-	-
6005	Wages - Overtime	599	5,150	5,150	5,150	-	-	5,150
6009	Wages - Other	7,248	-	4,048	-	-	-	-
6011	Vacation Pay	8,652	1,727	6,171	1,811	-	-	1,811
6012	Sick Pay	2,393	2,303	2,516	2,414	-	-	2,414
6013	Emergency Pay	70	-	-	-	-	-	-
6014	Retirement Payouts	0	166,014	61,961	106,528	-	-	106,528
6019	Miscellaneous Pay	1,025	51,145	51,145	31,340	-	-	31,340
6021	Social Security & Medicare Taxes	12,836	15,874	14,911	16,391	-	-	16,391
6022	TMRS Retirement - Employer	21,060	27,660	26,624	27,254	-	-	27,254
6025	Worker Compensation Insurance	156	234	231	315	-	-	315
6026	State Unemployment Taxes	825	810	27	810	-	-	810
TOTAL PERSONNEL SERVICES		211,003	467,289	360,508	394,748	-	-	394,748
6101	Office Supplies	5,693	6,000	6,000	6,000	-	-	6,000
6102	Educational Supplies	2,470	1,500	1,500	1,500	-	-	1,500
6105	Food Supplies	2,188	2,500	2,500	2,500	-	-	2,500
6107	Clothing and Uniforms		300	300	300	-	-	300
6109	Postage	251	500	150	250	-	-	250
6119	Other Supplies	6,349	7,000	7,000	7,000	-	-	7,000
TOTAL SUPPLIES		16,951	17,800	17,450	17,550	-	-	17,550
6304	Professional Services-Other	0	-	-	30,000	-	-	30,000
6312	Communications Services	768	768	768	768	-	-	768
6329	Other Services	19,715	40,000	40,000	58,000	-	-	58,000
6332	Travel and Meals	648	5,800	3,300	5,800	-	-	5,800
6333	Dues and Subscriptions	1,080	1,714	1,864	1,714	-	-	1,714
6335	Advertising Cost	1,900	3,000	2,500	3,000	-	-	3,000
6337	Training	33,547	23,975	20,000	23,950	-	-	23,950
6398	Banquets,Dedications & Receptions	8,048	9,000	9,000	9,500	-	-	9,500
TOTAL SERVICES AND CHARGES		65,704	84,257	77,432	132,732	-	-	132,732
115	Total Department Expenditures	293,658	569,346	455,390	545,030	-	-	545,030

General Fund

Finance - 116



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

Accomplishments for FY 2013

- The City of Tomball was awarded the Distinguished Budget Presentation award for the fifth time.
- Received the Certificate of Achievement for excellence in Financial Reporting.
- Received the Transparency Award from the Texas Comptroller for the second time.
- Monthly financials were delivered to staff by the 10th working day of the following month 80-90% of the time.
- Accounts payable checks were sent out each Thursday 100% of the time with the exception of those weeks where we had a holiday fall mid-week.

Objectives for FY 2014

- 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 working day following month end 90% of the time.
- Mail accounts payable checks out each Thursday 100% of the time.
- Establish an internal audit process for procurement cards; issue compliance reports to Administration, and work with department heads to ensure purchasing policies and State laws are followed.

Goals for FY 2014

- Continue to provide other departments with accurate and timely reports.
- Continue to prepare and distribute vendor checks in a timely and accurate manner 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, including a process to identify fraudulent vendors.
- Continue to improve the level of customer service provided to both internal and external customers.

Major Budget Items:

- Annual Audit Costs (\$52,000)
- Appraisal Services (\$39,000)
- Credit Card Processing Fees (\$42,000)
- Harris County Tax Collection Service (\$8,650)

CITY OF TOMBALL
 116 - GENERAL - FINANCE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	348,785	357,254	337,673	363,084	-	-	363,084
Supplies	3,125	4,550	4,075	4,550	-	-	4,550
Maintenance	607	350	750	350	-	-	350
Services and charges	171,386	167,696	186,543	174,809	-	-	174,809
Total Operating Expenditures	523,903	529,850	529,041	542,793	-	-	542,793
Total Expenditures	523,903	529,850	529,041	542,793	-	-	542,793

Supplemental Programs Recurring Non-Recur
 None

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00	1.00
Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Accountant/Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Total	5.00	5.00	5.00	5.00	5.00	5.00

CITY OF TOMBALL
 116 - GENERAL - FINANCE
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Recurring	Non-	FY2014
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	171,785	200,786	182,656	207,896	-	-	207,896
6003	Wages - Full Time	60,784	82,611	75,989	83,254	-	-	83,254
6005	Wages - Overtime	1,026	1,545	1,545	1,545	-	-	1,545
6009	Wages - Other	13,415	-	6,027	-	-	-	-
6011	Vacation Pay	17,592	2,774	6,780	2,475	-	-	2,475
6012	Sick Pay	18,100	521	2,213	2,540	-	-	2,540
6013	Emergency Pay	264	-	-	-	-	-	-
6019	Miscellaneous Pay	2,390	2,175	2,040	1,945	-	-	1,945
6021	Social Security & Medicare Taxes	21,793	22,280	20,374	23,117	-	-	23,117
6022	TMRS Retirement - Employer	40,017	38,823	35,619	38,437	-	-	38,437
6025	Worker Compensation Insurance	313	389	385	525	-	-	525
6026	State Unemployment Taxes	1,305	1,350	45	1,350	-	-	1,350
6030	Employee Tuition Reimbursement	-	4,000	4,000	-	-	-	-
	TOTAL PERSONNEL SERVICES	348,785	357,254	337,673	363,084	-	-	363,084
6101	Office Supplies	2,871	3,500	3,100	3,500	-	-	3,500
6102	Educational Supplies	-	750	750	750	-	-	750
6105	Food Supplies	85	150	75	150	-	-	150
6109	Postage	145	150	150	150	-	-	150
6119	Other Supplies	24	-	-	-	-	-	-
	TOTAL SUPPLIES	3,125	4,550	4,075	4,550	-	-	4,550
6204	Other Equipment Maintenance	607	350	750	350	-	-	350
	TOTAL MAINTENANCE	607	350	750	350	-	-	350
6301	Professional Services-Audit & Acct.	52,291	52,000	70,000	52,000	-	-	52,000
6304	Professional Services-Other	8,551	8,650	9,000	8,650	-	-	8,650
6312	Communications Services	768	769	768	769	-	-	769
6316	Printing and Binding	2,975	2,975	2,975	2,975	-	-	2,975
6317	Appraisal Services - Harris County	38,580	31,887	37,500	39,000	-	-	39,000
6329	Other Services	2,009	1,990	2,100	1,990	-	-	1,990
6332	Travel and Meals	2,725	3,000	3,000	3,000	-	-	3,000
6333	Dues and Subscriptions	890	1,500	1,500	1,500	-	-	1,500
6335	Advertising Cost	1,481	925	800	925	-	-	925
6337	Training	2,142	5,000	1,500	5,000	-	-	5,000
6397	Credit Card Processing Fee	41,060	42,000	41,150	42,000	-	-	42,000
6399	Services Charges	17,915	17,000	16,250	17,000	-	-	17,000
	TOTAL SERVICES AND CHARGES	171,386	167,696	186,543	174,809	-	-	174,809
116	Total Department Expenditures	523,903	529,850	529,041	542,793	-	-	542,793

General Fund

Information Systems - 117



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 within our allotted budget.

Program Narrative

Accomplishments for FY 2013

- Implementation of new Storage Area Network and migration of our services to this new platform.
- Upgraded our email system to Exchange 2010 which allows us archive capabilities to meet open records requirements.
- Setup new wireless network for City users and guests.
- Improved presentation abilities in Council Chambers by adding screens and replacing the projector.
- Replaced the Police Departments Share Point collaboration website with a new product to allow easier editing and more simplified use.
- Upgraded 911 Computer Aided Dispatch (CAD) system
- Replaced CAD 911 workstations with new hardware.
- Upgraded our MuniAgenda system.
- Upgraded our Fire House records management system.
- Upgraded Laserfische system to new version.
- Setup new server and install software for new PD Quarter Master inventory system.
- Replaced outdated network switches at Fire Station One and Two.
- Built documentation for servicers and IT processes.
- Evaluated and procured Council electronic voting system.
- Upgraded Incode (City management and billing system) to new version
- Cleaned and organized IT server rooms to make an organized environment to run our City electronics in.
- Worked with Geographical Information Systems (GIS) contractor to add in as built construction documentation into the City GIS system.

Objectives for FY 2014

- Replacement of our City-wide phone system.
- Setup process to move our data backups to offsite secured storage.
- Use our new GPS equipment to mark City assets such as water lines and gas lines with more detail in our Geographical Information System
- Replacement of our aging fax server
- Add 2nd layer of authentication for Police mobile computers to remain compliant with CJIS advanced security requirements.
- Continue to improve the Police Departments Intranet site by working with programmers to upgrade and redesign the site to utilize new features.

Goals for FY 2014

- Build documentation repository and collaboration Intranet site the share information and manage projects.
- Proactively assist departments with IT related budget planning.
- Evaluate and implement required training certifications for IT staff.

CITY OF TOMBALL
117 - GENERAL - INFORMATION SYSTEMS
2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	100,262	226,097	221,691	238,715	-	-	238,715
Supplies	58,630	95,050	-	27,050	925	27,346	55,321
Maintenance	29,932	8,700	8,200	8,700	-	-	8,700
Services and charges	156,563	360,626	359,922	238,179	3,000	18,000	259,179
Total Operating Expenditures	345,387	690,473	589,813	512,644	3,925	45,346	561,915
Capital Outlay	-	-	-	-	-	95,000	95,000
Total Expenditures	345,387	690,473	589,813	512,644	3,925	140,346	656,915

Supplemental Program	Recurring	Non-Recur.
Phone System Replacement	-	\$ 95,000
Fax Server	\$ 425	\$ 3,856
City Wireless	\$ 500	\$ 2,800
Offsite Backups	\$ 3,000	\$ 6,000
Trimble GPS	-	\$ 7,400
DSX Electronic Door Entry	-	\$ 6,100
Council Chambers Projector	-	\$ 4,690

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
IT Manager	0.00	0.00	0.00	1.00	1.00	1.00
IT Specialist	0.00	0.00	0.00	0.00	1.00	1.00
GIS Technician	0.00	0.00	0.00	0.00	1.00	1.00
Total	0.00	0.00	0.00	1.00	3.00	3.00

Staff has not been assigned to this department as all services are contracted to a third party prior to FY 2012.

CITY OF TOMBALL
 117 - GENERAL - INFORMATION SYSTEMS
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6001	Salaries - Administrative	76,796	138,870	132,934	189,557	-	-	189,557
6003	Wages - Full Time	-	41,305	39,010	-	-	-	-
6005	Wages - Overtime	-	1,030	1,030	-	-	-	-
6009	Wages - Other	3,784	-	4,089	-	-	-	-
6011	Vacation Pay	631	1,186	4,503	2,203	-	-	2,203
6012	Sick Pay	-	-	837	2,201	-	-	2,201
6013	Emergency Pay	-	837	-	-	-	-	-
6019	Miscellaneous Pay	-	715	715	895	-	-	895
6021	Social Security & Medicare Taxes	6,588	14,558	13,913	16,049	-	-	16,049
6022	TMRS Retirement - Employer	12,067	26,552	24,402	26,685	-	-	26,685
6025	Worker Compensation Insurance	63	234	231	315	-	-	315
6026	State Unemployment Taxes	333	810	27	810	-	-	810
TOTAL PERSONNEL SERVICES		100,262	226,097	221,691	238,715	-	-	238,715
6101	Office Supplies	27,896	27,000	27,000	27,000	-	-	27,000
6103	Computer Equipment <\$20,000	30,691	68,000	68,000	-	925	24,846	25,771
6109	Postage	43	50	-	50	-	-	50
6130	Furniture <\$20,000	-	-	-	-	-	2,500	2,500
TOTAL SUPPLIES		58,630	95,050	-	27,050	925	27,346	55,321
6201	Office Equipment Maintenance	29,932	7,500	7,000	7,500	-	-	7,500
6202	Computer Equipment Maintenance	-	1,200	1,200	1,200	-	-	1,200
TOTAL MAINTENANCE		29,932	8,700	8,200	8,700	-	-	8,700
6304	Professional Services-Other	12,473	168,585	168,585	74,500	3,000	6,000	83,500
6312	Communication Services	57,916	53,304	54,000	52,080	-	-	52,080
6320	Computer Software Service	81,374	125,537	125,537	93,599	-	12,000	105,599
6332	Travel and Meals	-	1,000	1,000	1,000	-	-	1,000
6333	Dues and Subscriptions	-	1,400	1,000	1,400	-	-	1,400
6334	Automobile Allowances	4,800	4,800	4,800	9,600	-	-	9,600
6337	Training	-	6,000	5,000	6,000	-	-	6,000
TOTAL SERVICES AND CHARGES		156,563	360,626	359,922	238,179	3,000	18,000	259,179
6402	Computer Equipment	-	-	-	-	-	95,000	95,000
TOTAL CAPITAL OUTLAY		-	-	-	-	-	95,000	95,000
117	Total Department Expenditures	345,387	690,473	589,813	512,644	3,925	140,346	656,915

General Fund

Legal - 118



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. The City Attorney attends City Council meetings, Planning and Zoning Commission meetings, and other meetings as requested.

Program Narrative

Objectives for FY 2014

- To provide the Mayor, City Council and the City of Tomball with accurate, knowledgeable legal advice on matters of concern.
- To draft and prepare legal documents as the need arises.
- To represent the City in litigation and/or negotiations as requested.
- To assist in the Charter Review process.

Major Budget Items

- Olson & Olson, City's Attorney (\$152,000)

CITY OF TOMBALL
 118 - GENERAL - LEGAL
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	-	-	-	-	-	-	-
Supplies	362	2,000	2,000	2,000	-	-	2,000
Maintenance	-	-	-	-	-	-	-
Services and charges	223,992	125,000	150,000	150,000	-	-	150,000
Total Operating Expenditures	224,354	127,000	152,000	152,000	-	-	152,000
Total Expenditures	224,354	127,000	152,000	152,000	-	-	152,000

Supplemental Programs	Recurring	Non-Recur.
None		

Staff has not been assigned to this department as all services are contracted to a third party

CITY OF TOMBALL
 118 - GENERAL - LEGAL
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6102	Educational Supplies	362	2,000	2,000	2,000	-	-	2,000
	TOTAL SUPPLIES	362	2,000	2,000	2,000	-	-	2,000
6303	Professional Services-Legal	223,840	125,000	150,000	150,000	-	-	150,000
6304	Professional Services-Other	153						
	TOTAL SERVICES AND CHARGES	223,992	125,000	150,000	150,000	-	-	150,000
118	Total Department Expenditures	224,354	127,000	152,000	152,000	-	-	152,000

General Fund

Non-Departmental - 119



CITY OF TOMBALL
 119 - GENERAL - NONDEPARTMENTAL
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Supplies	18,988	16,000	16,000	16,000	-	-	16,000
Maintenance	-	600	-	-	-	-	-
Services and charges	233,991	276,740	607,340	388,340	-	-	388,340
Total Operating Expenditures	252,981	293,340	623,340	404,340	-	-	404,340
Capital Outlay	326,112	-	147,227	-	-	-	-
Transfers	1,463,198	1,535,709	1,535,709	1,811,750	-	-	1,811,750
Total Expenditures	2,042,291	1,829,049	2,306,276	2,216,090	-	-	2,216,090

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

CITY OF TOMBALL
 119 - GENERAL - NONDEPARTMENTAL
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6101	Office Supplies	9,001	6,500	6,500	6,500	-	-	6,500
6109	Postage	9,987	9,500	9,500	9,500	-	-	9,500
	TOTAL SUPPLIES	18,988	16,000	16,000	16,000	-	-	16,000
6201	Office Equipment Maintenance	-	600	-	-	-	-	-
	TOTAL MAINTENANCE	-	600	-	-	-	-	-
6304	Professional Services- Other	541		600	600	-	-	600
6329	Other Services	44,898	35,000	45,000	50,000	-	-	50,000
6330	Property and Liability Insurance	161,838	210,000	240,000	225,000	-	-	225,000
6336	Equipment Rentals	26,714	31,500	31,500	31,500	-	-	31,500
6337	Training		-					-
6338	Street Light Service		-					-
6346	Economic Dev. Agreement			290,000	81,000	-	-	81,000
6399	Services Charges	-	240	240	240			240
	TOTAL SERVICES AND CHARGES	233,991	276,740	607,340	388,340	-	-	388,340
6406	Land and Buildings	326,112		147,227				-
	TOTAL CAPITAL OUTLAY	326,112	-	147,227	-	-	-	-
6691	Transfer Out	-	-	-	10,000			10,000
6692	Transfer to Emp. Benefits Trust Fund	1,463,198	1,535,709	1,535,709	1,601,750	-	-	1,601,750
6998	Transfer to Fleet Replacement				200,000			200,000
	TOTAL TRANSFERS	1,463,198	1,535,709	1,535,709	1,811,750	-	-	1,811,750
119	Total Department Expenditures	2,042,289	1,829,049	2,306,276	2,216,090	-	-	2,216,090

General Fund

Police Department - 121



Police Department

Department Mission

The mission of the Tomball Police Department (TPD) is to protect and serve the citizens of Tomball. As members of the TPD, 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

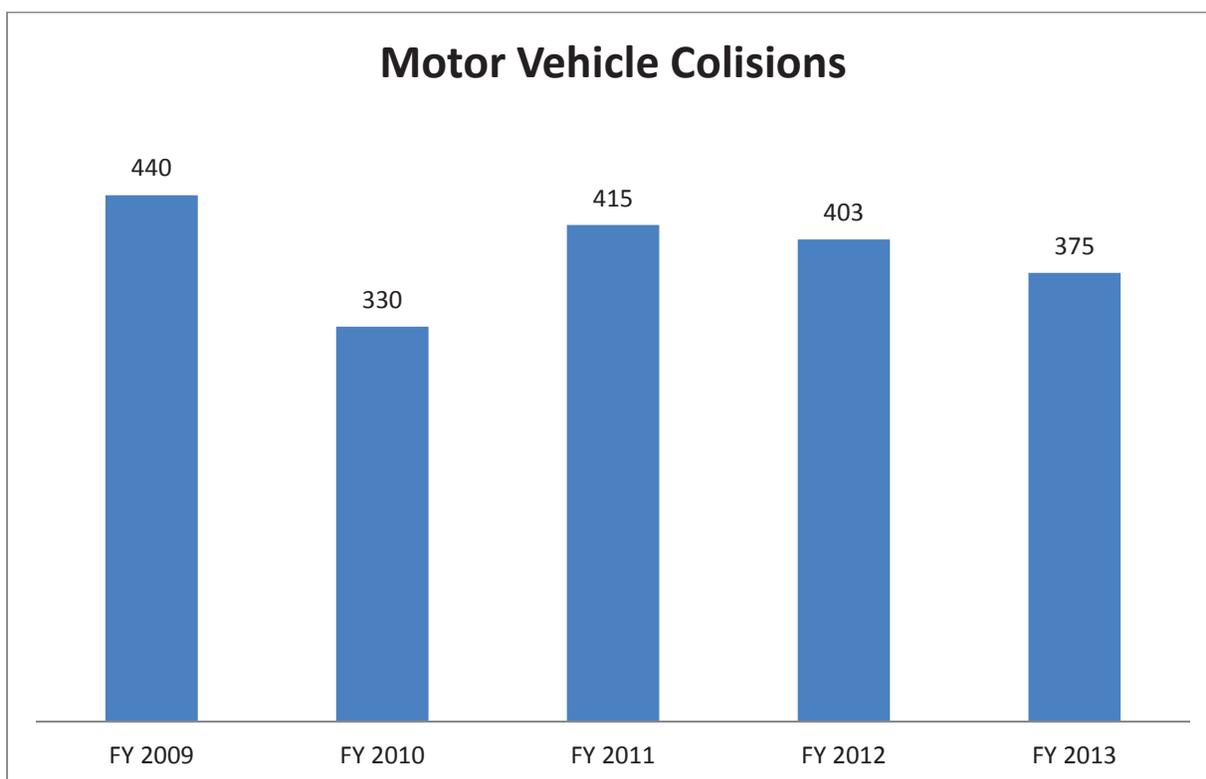
Accomplishments for FY 2013

- Successfully completed the Texas Police Chief's Association Recognition Program. This is an honor achieved by only 10% of police agencies in the State of Texas.
- Completed upgrade of dispatch center radio system, which has resulted in the linking of the TPD and NWEMS dispatch radios. This not only allows for the monitoring of surrounding public safety agencies as a means of enhancing situational awareness, but it also allows for cross-platform linking of radios systems, which results in true interoperability.
- Dispatch Center remodel was completed. This was a complete renovation that included a raised computer flooring system with all electrical and data lines run under the floor; new dispatch work stations; new lighting; new paint; and flat panel displays wall-mounted throughout the center.
- Overall Uniform Crime Report (UCR) clearance rate or "solve rate," is 53 percent. This is nearly three times higher than the national average.
- Sick time usage has remained level in comparison to 2012; however, this represents a steady five-year decrease of nearly 20 percent.
- Response time averaged 4:37 for all calls for service.
- Specialized training has been offered in a variety of areas including:
 - Quarterly firearms/tactics training
 - Leadership training for supervisors
 - Department-wide customer service training
 - Department-wide interpersonal communications training
 - Press Information Officer training
 - Crime Scene Investigation training
 - Monthly training for Strategic Response Team members (tactical and crisis negotiators).
 - Student Resource Officer training
 - Canine Operations
- Minimum staffing levels have been maintained throughout the year in patrol, communications, and detectives.
- Traffic safety efforts have been enhanced through the addition of police motorcycles into daily patrol/traffic operations.
- Completed the interface connection project that has linked the City's warrant databases to the in-car Automated License Plate Readers. This has resulted in a reduction in outstanding warrants.

- Annual Department inspection was held as a means of showcasing the proud professionals of the TPD to members of the public, as well as local dignitaries. This was a major endeavor made possible thanks the positive relationships maintained with our surrounding area public safety partners who managed patrol and dispatch operations during the inspection.
- Air Support Unit continues to work in partnership with the US Department of Justice and the Harris County Sheriff's Office. There have been over 400 hours of mission flights which have significantly enhanced officer/community safety; provided assistance to incident commanders during major unusual occurrences; and aided in our national security efforts by flying numerous critical infrastructure missions over the City of Tomball, Northwest Harris County, and the Houston Ship Channel.
- Completed the policy review process and published a new department policy manual.

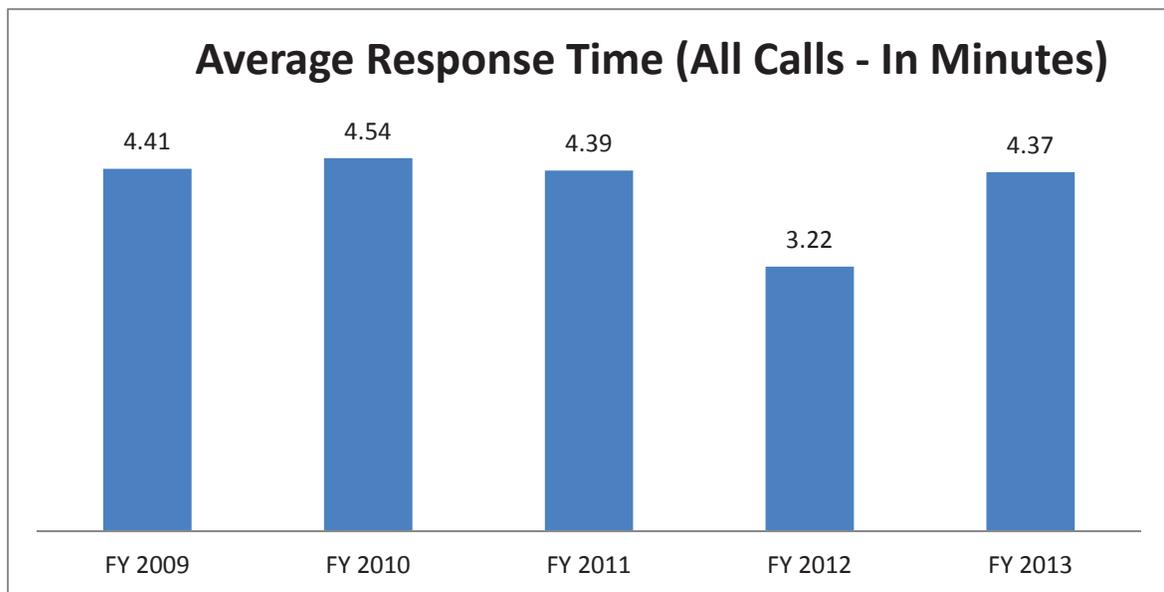
Objectives for FY 2014

- 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.



Goals for FY 2013

- Reduce violent crime by 5% and property crime by 10% 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 5% utilizing a holistic approach that focuses on education, enforcement, and engineering.
- Implement cooperative investigative strategies to maintain UCR clearance rate at or above 50%.
- Enhance traffic safety (vehicular and pedestrian) through the creation of a part-time Traffic Safety Coordinator position that is funded with Automated Photo Enforcement proceeds.
- Increase membership in Explorer Post as a means of enhancing leadership outreach to the youth of our community.
- Successfully complete the Texas Police Chief's Association recognition program.
- Increase specialized enforcement efforts in the areas such as vice and narcotics, through the utilization of target specific undercover/ sting operations.
- Acquire and deploy a special purpose vehicle for use by the Crime Scene Investigations Unit.
- Complete SharePoint collaboration software upgrade to enhance communications and maximize efficiency Department-wide.
- Provide air support coverage of 400 flight hours as a means of enhancing officer and community safety.



Major Budget Items

- Personnel Services (\$4,419,132)
- Fuel (\$152,000)
- Materials and Parts (\$70,000)
- Software Services (\$61,019)
- Training (\$40,000)

CITY OF TOMBALL
121 - GENERAL FUND - POLICE DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	4,069,269	4,298,070	4,160,325	4,419,133	-	-	4,419,133
Supplies	249,419	284,500	295,500	293,500	2,000	-	295,500
Maintenance	66,945	274,500	279,500	89,500	-	-	89,500
Services and charges	213,213	202,000	193,700	207,000	520	5,499	213,019
Total Operating Expenditures	4,598,845	5,059,070	4,929,025	5,009,133	2,520	5,499	5,017,152
Capital Outlay	332	-	-	-	-	-	-
Transfers	75,000	90,000	90,000	228,700	-	40,000	268,700
Total Expenditures	4,674,177	5,149,070	5,019,025	5,237,833	2,520	45,499	5,285,852

Supplemental Programs	Recurring	Non-Recur.
Evidence Processing Van	2,000	40,000
Upgrade Part-Time Dispatcher to Full-Time	47,263	-
CJIS Advanced Security	520	5,499
Sharepoint	-	12,000
Carpet Replacement	-	4,000

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Captain	2.00	2.00	2.00	2.00	2.00	2.00
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00
Detective	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	6.00	6.00	6.00	7.00	7.00	7.00
Corporal	1.00	1.00	1.00	4.00	4.00	4.00
Police Officer	28.00	28.00	28.00	24.00	24.00	24.00
Public Service Officer	2.00	2.00	2.00	3.00	3.00	3.00
IT Support Specialist	1.00	1.00	1.00	1.00	0.00	0.00
Records Clerk	3.00	3.00	3.00	3.00	3.00	3.00
Dispatcher	9.00	9.00	9.00	10.00	10.00	10.50
Police Bailiff/Warrant Officer	0.00	0.00	0.00	2.00	2.00	2.00
Subtotal	55.00	55.00	55.00	59.00	58.00	58.50
Police Reserves	25.00	25.00	25.00	25.00	25.00	25.00
Total	80.00	80.00	80.00	84.00	83.00	83.50

CITY OF TOMBALL
 121 - GENERAL - POLICE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Non-		FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted Budget
6001	Salaries - Administrative	375,980	374,899	361,271	387,989	-	-	387,989
6003	Wages - Full Time	2,117,283	2,678,986	2,471,641	2,779,378	-	-	2,779,378
6004	Wages - Part Time	44,979	81,540	81,540	63,790	-	-	63,790
6005	Wages - Overtime	382,361	294,688	294,688	305,732	-	-	305,732
6009	Wages - Other	125,894	-	76,875	-	-	-	-
6011	Vacation Pay	164,704	19,715	81,760	24,100	-	-	24,100
6012	Sick Pay	80,915	29,134	37,955	30,525	-	-	30,525
6013	Emergency Pay	1,344	-	11	-	-	-	-
6019	Miscellaneous Pay	26,818	26,910	26,540	28,565	-	-	28,565
6021	Social Security & Medicare Taxes	246,002	269,223	249,198	278,068	-	-	278,068
6022	TMRS Retirement - Employer	457,566	458,247	432,005	449,457	-	-	449,457
6025	Worker Compensation Insurance	30,608	39,718	37,398	50,519	-	-	50,519
6026	State Unemployment Taxes	16,028	17,010	1,443	17,010	-	-	17,010
6030	Employee Tuition Reimbursement	(1,213)	8,000	8,000	4,000	-	-	4,000
	TOTAL PERSONNEL SERVICES	4,069,269	4,298,070	4,160,325	4,419,133	-	-	4,419,133
6101	Office Supplies	21,024	20,000	18,000	20,000	-	-	20,000
6102	Educational Supplies	1,511	2,000	2,000	2,000	-	-	2,000
6103	Computer Equipment < \$ 20,000	8	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	174	500	500	500	-	-	500
6105	Food Supplies	4,959	5,000	5,000	5,000	-	-	5,000
6106	Materials and Parts	39,108	85,000	85,000	70,000	-	-	70,000
6107	Clothing and Uniforms	34,127	36,000	40,000	40,000	-	-	40,000
6108	Fuel, Oil and Lubricants	134,104	130,000	140,000	150,000	2,000	-	152,000
6109	Postage	1,426	3,000	2,000	3,000	-	-	3,000
6119	Other Supplies	12,977	3,000	3,000	3,000	-	-	3,000
	TOTAL SUPPLIES	249,419	284,500	295,500	293,500	2,000	-	295,500
6201	Office Equipment Maintenance	1,130	1,500	1,500	1,500	-	-	1,500
6203	Radio Equipment Maintenance	16,697	220,000	220,000	25,000	-	-	25,000
6204	Other Equipment Maintenance	11,978	23,000	23,000	28,000	-	-	28,000
6205	Vehicle Maintenance	37,072	30,000	35,000	35,000	-	-	35,000
6206	Building Maintenance	68	-	-	-	-	-	-
	TOTAL MAINTENANCE	66,945	274,500	279,500	89,500	-	-	89,500

CITY OF TOMBALL
 121 - GENERAL - POLICE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Non-		FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted Budget
6303	Professional Services-Legal	-	-	-	-	-	-	-
6304	Professional Services-Other	10,590	14,800	10,000	10,000	-	-	10,000
6312	Telephone Services	15,530	27,200	27,200	25,000	-	-	25,000
6316	Printing and Binding	2,384	4,000	3,000	4,000	-	-	4,000
6318	Harris County Animal Control Serv.	24,000	26,500	24,000	27,000	-	-	27,000
6320	Computer Software Service	86,558	53,000	53,000	55,000	520	5,499	61,019
6324	Jail Service Expenditures	7,401	7,000	7,000	8,000	-	-	8,000
6325	Buy Money	-	4,000	4,000	4,000	-	-	4,000
6328	Bike Patrol Expenditures	1,078	1,000	1,000	1,000	-	-	1,000
6329	Other Services	750	2,000	2,000	2,000	-	-	2,000
6332	Travel and Meals	23,941	20,000	20,000	22,000	-	-	22,000
6333	Dues and Subscriptions	4,869	5,500	5,500	7,000	-	-	7,000
6335	Advertising Cost	-	1,000	1,000	1,000	-	-	1,000
6336	Equipment Rentals	445	1,000	1,000	1,000	-	-	1,000
6337	Training	35,667	35,000	35,000	40,000	-	-	40,000
	TOTAL SERVICES AND CHARGES	213,213	202,000	193,700	207,000	520	5,499	213,019
6405	Vehicle Equipment	332	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	332	-	-	-	-	-	-
6998	Transfer to Fleet Replacement	75,000	90,000	90,000	228,700	-	40,000	268,700
	TOTAL TRANSFERS	75,000	90,000	90,000	228,700	-	40,000	268,700
121	Total Department Expenditures	4,674,177	5,149,070	5,019,025	5,237,833	2,520	45,499	5,285,852

General Fund

Municipal Court - 122



Municipal Court

Department Mission

The primary function of the Tomball Municipal Court is to provide a fair, impartial and timely adjudication of all Class 'C' criminal charges filed by the Police Department, Fire Marshals, and Code Enforcement Officers. These include charges filed under the Texas Transportation Code, Penal Code, Alcoholic Beverage Code, Health and Safety Code, Education Code, and Tomball Code of Ordinances.

Program Narrative

Accomplishments for FY 2013

- The Tomball Municipal Court has completed all mandatory educational hours by its entire court staff (clerks, judges, and prosecutor).
- Successful training of two new members with on-the-job training. New Clerks are knowledgeable in processing DSC, Deferred Dispositions, Final Judgment, Compliance Dismissal, Payment Plans, Warrant Clearance, FTA Program Clearing, Court Date Changes, Online Web payment Processing, Closing and Opening Procedures.
- The Tomball Municipal Court has maintained a current Jury Trial Calendar, ensuring no backlog in regards to Jury Trial Request.
- The Tomball Municipal Court implemented numerous Show-Cause Hearing Dockets in order to improve collection of payment plans.
- The Tomball Municipal Court participated in the Annual Warrant Roundup and cleared 547 warrants with a face value of \$103,720.00.
- The Tomball Municipal Court workload:

	FY 2012	FY 2013
No. of Cases Filed	13,329	11,227 est.
Total Face Value	\$860,056.02	\$1,007,880.36 est.
No. of Warrants Issued	3,729	5,454 est.

Objectives for FY 2014

- Continue to mainstream Surety Bond Forfeiture Program
- Continue efforts to improve the collections of fines.
- Continue training for court personnel TMCEC and TCIC/NCIC.
- Continue case-flow management

Goals for FY 2014

- Implement Paperlight System (TYLER INCODE) in order to streamline courtroom procedures; the hardware and software were installed in FY 2013; for FY 2014, court will work to ensure that the software fits the court's growing needs.
- Emphasize training and promote certification by having court clerk participate in Texas Court Clerk Certification Program.
- Develop and provide additional online forms to allow more options for the disposition of cases.
- Provide a professional, courteous and respectful customer service to internal and external customers.
- Continue to effectively manage court dates in order to maintain the flow of all new and old cases.
- Continue with efforts to increase collections.

Major Budget Items

- Municipal Court (\$338,242)

CITY OF TOMBALL
 122 - GENERAL FUND - MUNICIPAL COURT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	214,592	234,732	228,281	239,532	-	-	239,532
Supplies	10,227	9,500	9,500	6,400	-	-	6,400
Services and charges	73,873	74,910	75,500	92,310	-	-	92,310
Total Operating Expenditures	298,693	319,142	313,281	338,242	-	-	338,242
Total Expenditures	298,693	319,142	313,281	338,242	-	-	338,242

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Senior Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Municipal Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Court Clerk	1.00	1.00	1.00	2.00	2.00	2.00
Police Bailiff/Warrant Officer	1.00	1.00	1.00	0.00	0.00	0.00
Municipal Judge	1.00	1.00	1.00	0.50	0.50	0.50
Total	5.00	5.00	5.00	4.50	4.50	4.50

CITY OF TOMBALL
 122 - GENERAL - MUNICIPAL COURT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6001	Salaries - Administrative	44,981	53,796	50,046	53,768	-	-	53,768
6003	Wages - Full Time	82,728	101,121	96,978	103,178	-	-	103,178
6004	Wages - Part Time	32,002	32,468	33,103	33,325	-	-	33,325
6005	Wages - Overtime	2,374	4,120	4,120	6,180	-	-	6,180
6009	Wages - Other	6,334	-	3,619	-	-	-	-
6011	Vacation Pay	6,742	1,085	2,427	1,107	-	-	1,107
6012	Sick Pay	2,347	1,447	1,673	1,476	-	-	1,476
6013	Emergency Pay	100						
6019	Miscellaneous Pay	1,410	1,315	1,315	1,645	-	-	1,645
6021	Social Security & Medicare Taxes	13,331	14,948	14,030	15,479	-	-	15,479
6022	TMRS Retirement - Employer	20,444	22,732	20,540	21,499	-	-	21,499
6025	Worker Compensation Insurance	313	350	385	525	-	-	525
6026	State Unemployment Taxes	1,486	1,350	45	1,350	-	-	1,350
	TOTAL PERSONNEL SERVICES	214,592	234,732	228,281	239,532	-	-	239,532
6101	Office Supplies	9,901	9,000	9,000	6,000	-	-	6,000
6102	Educational Supplies	291	500	500	400	-	-	400
6109	Postage	35						
	TOTAL SUPPLIES	10,227	9,500	9,500	6,400	-	-	6,400
6303	Professional Services-Legal	61,255	65,000	66,250	80,000	-	-	80,000
6304	Professional Services-Other	6,857						
6312	Communication Services	-	-	-	-	-	-	-
6316	Printing and Binding	1,378	1,100	1,100	1,500	-	-	1,500
6329	Other Services	884	2,000	2,000	2,500	-	-	2,500
6332	Travel and Meals	775	3,520	3,000	4,680	-	-	4,680
6333	Dues and Subscriptions	1,515	1,440	1,300	1,310	-	-	1,310
6337	Training	1,210	1,850	1,850	2,320	-	-	2,320
	TOTAL SERVICES AND CHARGES	73,873	74,910	75,500	92,310	-	-	92,310
122	Total Department Expenditures	298,693	319,142	313,281	338,242	-	-	338,242

General Fund

Community Center - 131



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 FY2013

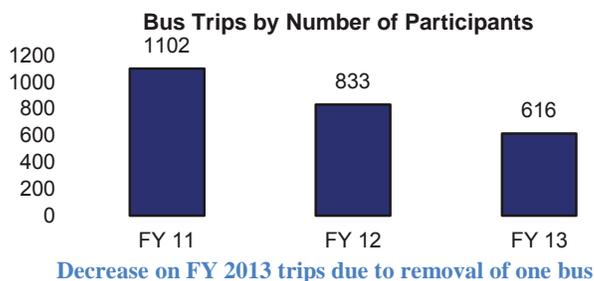
- Added five new programs (art, Crochet, Mahjong, Quilting, Jersey Village luncheons)
- Updated equipment (projector)
- Added more crafts (wreath making, scarf making, sun catchers, magnetic boards)
- Upgraded restroom facilities with baby changing tables
- Added four new volunteers
- Added field trips for kids

Objectives for FY 2014

- Increase rental revenue
- Add programs for all ages

Goals for FY 2014

- Add new programs to increase participation of all ages
- Increase participation in programs by 25%
- Increase rental revenue by marketing the Community Center as a venue of choice
- Utilize the Community Center space for greater cost effectiveness and rental feasibility



CITY OF TOMBALL
 131 - GENERAL FUND - COMMUNITY CENTER
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	107,516	133,154	130,642	135,047	-	-	135,047
Supplies	4,888	10,561	6,630	6,515	-	-	6,515
Maintenance	2,447	1,384	876	1,000	-	-	1,000
Services and charges	394	590	1,165	1,285	-	-	1,285
Total Operating Expenditures	115,245	145,689	139,313	143,847	-	-	143,847
Total Expenditures	115,245	145,689	139,313	169,147	-	-	169,147

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Attendants-Part Time	1.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00

CITY OF TOMBALL
 131 - GENERAL - COMMUNITY CENTER
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6001	Salaries - Administrative	41,722	52,253	48,560	53,817	-	-	53,817
6003	Wages - Full Time	28,708	33,014	30,927	34,000	-	-	34,000
6004	Wages - Part Time	4,520	21,745	21,745	21,425	-	-	21,425
6005	Wages - Overtime	969	1,030	1,749	1,030	-	-	1,030
6009	Wages - Other	4,019	-	2,452	-	-	-	-
6011	Vacation Pay	5,641	984	2,523	1,013	-	-	1,013
6012	Sick Pay	1,263	508	1,595	523	-	-	523
6013	Emergency Pay	146	-	-	-	-	-	-
6019	Miscellaneous Pay	1,250	1,370	1,370	1,490	-	-	1,490
6021	Social Security & Medicare Taxes	6,504	8,487	8,004	8,671	-	-	8,671
6022	TMRS Retirement - Employer	11,938	12,446	11,446	11,692	-	-	11,692
6025	Worker Compensation Insurance	190	237	224	306	-	-	306
6026	State Unemployment Taxes	645	1,080	47	1,080	-	-	1,080
	TOTAL PERSONNEL SERVICES	107,516	133,154	130,642	135,047	-	-	135,047
6101	Office Supplies	888	700	600	629	-	-	629
6104	Janitorial & Cleaning Supplies	37	143	60	105	-	-	105
6105	Food Supplies	1,600	4,313	3,000	3,912	-	-	3,912
6106	Materials and Parts	12	64	20	16	-	-	16
6108	Fuel, Oil and Lubricants	1,072	1,313	800	700	-	-	700
6109	Postage	18	-	-	-	-	-	-
6119	Other Supplies	931	1,383	1,150	1,153	-	-	1,153
6130	Furniture < \$20,000	330	2,645	1,000	-	-	-	-
	TOTAL SUPPLIES	4,888	10,561	6,630	6,515	-	-	6,515
6204	Other Equipment Maintenance	162	400	250	200	-	-	200
6205	Vehicle Maintenance	2,281	984	500	800	-	-	800
6206	Building Maintenance	5	-	126	-	-	-	-
	TOTAL MAINTENANCE	2,447	1,384	876	1,000	-	-	1,000
6329	Other Services	-	-	690	910	-	-	910
6332	Travel and Meals	110	300	300	150	-	-	150
6335	Advertising Cost	141	190	100	200	-	-	200
6362	Permits and Licenses	61	100	75	25	-	-	25
6398	Banquets, Dedications & Receptions	82	-	-	-	-	-	-
	TOTAL SERVICES AND CHARGES	394	590	1,165	1,285	-	-	1,285
6998	Transfer to Fleet Replacement	-	-	-	25,300	-	-	25,300
	TOTAL TRANSFERS	-	-	-	25,300	-	-	25,300
131	Total Department Expenditures	115,245	145,689	139,313	169,147	-	-	169,147

General Fund

Fire Marshal - 141



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 FY2013

- Began an electronic life safety inspection program using mobile tablet-style computers.
- Acquired additional office space for Fire Marshal.
- Certified part-time DFM as Incident Safety Officer.
- Standardized department uniforms.
- Joined with Tomball PD for daily Policy and Procedure training.
- Developed comprehensive fee schedule.
- Updated City website with construction standards, safety material and complain submission form.
- Provided Hands-on/Life Fire, fire extinguisher training for 375 employees of various businesses.

Objectives for FY 2014

- Create fulltime positions for Deputy Fire Marshal.
- Convert to electronic citations from paper format.
- Continue to move forward with “paperless” inspections and other processes to enhance proficiency.
- Replace ballistic vests with current technology style.
- Continue to seek and improve efficiency and productivity through new policies and processes.
- Update City Fire codes and Ordinances.

CITY OF TOMBALL
 141 - GENERAL FUND - FIRE MARSHAL
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	146,917	149,969	149,425	174,067	-	-	174,067
Supplies	24,031	25,933	25,040	30,665	-	1,800	32,465
Maintenance	5,430	2,130	1,980	9,820	-	-	9,820
Services and charges	10,701	16,113	13,800	21,510	420	-	21,930
Capital Outlay	-	-	-	-	-	40,000	40,000
Total Operating Expenditures	187,079	194,145	190,245	236,062	420	41,800	278,282
Total Expenditures	187,079	194,145	190,245	236,062	420	41,800	278,282

Supplemental Programs	Recurring	Non-Recur.
Docking Station	-	1,800
City Hall Fire Alarm	420	40,000
Part Time Fire Inspector	16,787	-

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Fire Marshal/Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Part-Time Fire Inspector	-	-	-	-	-	0.05
Total	2.00	2.00	2.00	2.00	2.00	2.05

CITY OF TOMBALL
 141 - GENERAL - FIRE MARSHAL
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6003	Wages - Full Time	97,831	110,376	103,735	114,276	-	-	114,276
6004	Wages - Part Time		-		14,997	-	-	14,997
6005	Wages - Overtime	11,149	8,240	10,213	10,815	-	-	10,815
6009	Wages - Other	4,833	-	3,420	-	-	-	-
6011	Vacation Pay	4,518	1,274	2,747	1,319	-	-	1,319
6012	Sick Pay	1,253	1,698	2,490	808	-	-	808
6013	Emergency Pay	-	-	692	-	-	-	-
6019	Miscellaneous Pay	480	600	600	720	-	-	720
6021	Social Security & Medicare Taxes	8,960	9,349	9,006	10,936	-	-	10,936
6022	TMRS Retirement - Employer	16,695	17,051	15,799	18,184	-	-	18,184
6025	Worker Compensation Insurance	676	841	705	1,202	-	-	1,202
6026	State Unemployment Taxes	522	540	18	810	-	-	810
	TOTAL PERSONNEL SERVICES	146,917	149,969	149,425	174,067	-	-	174,067
6101	Office Supplies	2,473	1,878	2,200	1,965	-	-	1,965
6102	Educational Supplies	8,104	7,750	3,200	5,300	-	-	5,300
6103	Computer Supplies		-			-	1,800	1,800
6105	Food Supplies	212	200	240	400	-	-	400
6107	Clothing and Uniforms	2,083	2,475	2,400	4,330	-	-	4,330
6108	Fuel, Oil and Lubricants	5,678	6,000	6,000	8,000	-	-	8,000
6109	Postage	51	100	-	100	-	-	100
6119	Other Supplies	5,429	7,530	11,000	10,570	-	-	10,570
	TOTAL SUPPLIES	24,031	25,933	25,040	30,665	-	1,800	32,465
6203	Radio Equipment Maintenance	209	100	-	-	-	-	-
6204	Other Equipment Maintenance	-	100	100	300	-	-	300
6205	Vehicle Maintenance	5,221	1,930	1,880	2,020	-	-	2,020
6219	Other				7,500			7,500
	TOTAL MAINTENANCE	5,430	2,130	1,980	9,820	-	-	9,820
6304	Professional Services-Other	379	800	350	300	420	-	720
6312	Telephone Services	785	1,600	1,000	1,600	-	-	1,600
6320	Computer Software Service	-	-	1,800	2,000	-	-	2,000
6329	Other Services	-	-	50	-	-	-	-
6332	Travel and Meals	4,393	5,200	4,300	6,000	-	-	6,000
6333	Dues and Subscriptions	2,779	3,013	2,800	4,060	-	-	4,060
6337	Training	2,365	5,500	3,500	7,550	-	-	7,550
	TOTAL SERVICES AND CHARGES	10,701	16,113	13,800	21,510	420	-	21,930
6403	Machinery and Equipment						40,000	40,000
6404	Radio Equipment							-
6405	Vehicle Equipment							-
	TOTAL CAPITAL OUTLAY		-	-	-	-	40,000	40,000
141	Total Department Expenditures	187,079	194,145	190,245	236,062	420	41,800	278,282

General Fund

Fire Department - 142



Fire Department

Department Mission

To serve the Community by protecting lives, property and the environment. The Department will accomplish this through suppression efforts, fire prevention programs and education of the public using a combination of career and volunteer members of the Department.

Program Narrative

Accomplishments for FY2013

- Percentage of time that the first arriving apparatus arrived on the scene has increased to above 60%.
- Increased the percentage of time that Fire Station #2 met the minimum staffing guidelines from 30% in 2012 to above 90% in 2013. This was a direct result of the addition of the nine SAFER Grant funded firefighter positions being added.
- The Department continues to negotiate with property owner to obtain land for City Fire Station #3.
- Scheduled a facilitator to assist with the Community Driven Strategic Plan.
- Harris County ESD #15 has acquired a site for a county fire station on the west side of the District.
- Completed the Standards of Cover project.
- Certified all career firefighters to the Drive/Operator level.
- Received a Texas Forest Service Type VI engine (brush truck) through a \$115,000 Texas Intrastate First Mutual Aid System (TIFMAS) grant.
- Provided specialized training throughout the Department resulting in Texas Commission on Fire Protection certifications for Instructor I and II, Officer I, II, III and IV, Safety Officer and Wildland to numerous employees of the Department.

Objectives for FY 2014

- Increase the percentage of time it takes for the first arriving fire apparatus to arrive on the scene of an emergency incident within five minutes of being dispatched to 80%.
- Continue to meet the minimum staffing goals of the Department at least 95% of the time.
- Continue to develop a consortium of area departments to design, fund, construct and operate a training field.
- Request ESD #15 acquire a site for a second county (ESD) fire station on the east side of the District.
- Obtain ESD #15 approval to construct on the west side of the District.

Major Budget Items:

- Vehicle Maintenance (\$102,000)
- Turnout Gear replacement (\$40,975)
- Airpack replacement (\$23,000)

CITY OF TOMBALL
 142 - GENERAL FUND - FIRE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
Personnel services	904,088	1,012,013	920,881	952,998	-	-	952,998
Supplies	162,557	259,814	258,556	286,044	-	5,000	291,044
Maintenance	183,545	203,089	209,800	206,792	500	6,800	214,092
Services and charges	69,194	110,635	124,198	126,276	8,125	-	134,401
Total Operating Expenditures	1,319,384	1,585,551	1,513,435	1,572,110	8,625	11,800	1,592,535
Capital Outlay	853,653	29,360	23,121	-	-	-	-
Transfers	-	-	10,000	37,373	-	-	37,373
Total Expenditures	2,173,037	1,614,911	1,546,556	1,609,483	8,625	11,800	1,629,908

Supplemental Programs	Recurring	Non-Recur.
Gas Detectors	500	5,000
Radio Case Replacement	-	6,800
Firefighter Physical Exams	8,125	-

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Fighter	2.00	2.00	2.00	6.00	6.00	6.00
Part Time Fire Fighter	7.00	7.00	7.00	7.00	7.00	7.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
PAID STAFF	12.00	12.00	12.00	16.00	16.00	16.00
Community Volunteers	60.00	60.00	60.00	60.00	60.00	60.00
Total	72.00	72.00	72.00	76.00	76.00	76.00

CITY OF TOMBALL
 142 - GENERAL - FIRE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		FY2014
		Actual	Budget	Projections	Base	Recurring	Non-Recurring	Adopted Budget
6001	Salaries - Administrative	152,060	165,329	158,920	175,627	-	-	175,627
6003	Wages - Full Time	242,068	309,183	299,151	330,688	-	-	330,688
6004	Wages - Part Time	252,103	278,100	189,127	155,376	-	-	155,376
6005	Wages - Overtime	56,191	54,941	64,747	61,805	-	-	61,805
6009	Wages - Other	16,925	-	14,808	-	-	-	-
6010	Fire Run Payments	13,095	25,000	23,660	50,000	-	-	50,000
6011	Vacation Pay	9,924	3,872	12,797	4,605	-	-	4,605
6012	Sick Pay	6,085	4,620	7,341	5,610	-	-	5,610
6013	Emergency Pay	513	-	-	-	-	-	-
6019	Miscellaneous Pay	1,375	1,945	1,945	2,485	-	-	2,485
6020	Volunteers' State Retirement	16,321	15,000	12,500	15,000	-	-	15,000
6021	Social Security & Medicare Taxes	56,562	62,386	55,128	56,666	-	-	56,666
6022	TMRS Retirement - Employer	66,809	69,194	70,424	71,591	-	-	71,591
6025	Worker Compensation Insurance	5,539	6,833	5,715	7,935	-	-	7,935
6026	State Unemployment Taxes	8,517	11,610	618	11,610	-	-	11,610
6030	Employee Tuition Reimbursement	-	4,000	4,000	4,000	-	-	4,000
	TOTAL PERSONNEL SERVICES	904,088	1,012,013	920,881	952,998	-	-	952,998
6101	Office Supplies	3,919	5,489	6,210	4,770	-	-	4,770
6102	Educational Supplies	1,981	2,670	5,302	10,790	-	-	10,790
6104	Janitorial & Cleaning Supplies	1,865	4,356	4,126	4,308	-	-	4,308
6105	Food Supplies	6,333	10,820	10,724	11,920	-	-	11,920
6106	Materials and Parts	9,358	24,735	23,852	26,804	-	5,000	31,804
6107	Clothing and Uniforms	68,715	99,546	93,134	83,685	-	-	83,685
6108	Fuel, Oil and Lubricants	32,039	41,410	36,564	41,920	-	-	41,920
6109	Postage	142	150	119	150	-	-	150
6110	Chemical Supplies	3,715	15,838	13,960	15,075	-	-	15,075
6119	Other Supplies	34,489	44,800	55,080	86,622	-	-	86,622
6130	Furniture < \$20,000	-	10,000	9,485	-	-	-	-
	TOTAL SUPPLIES	162,557	259,814	258,556	286,044	-	5,000	291,044
6201	Office Equipment Maintenance	-	1,500	750	1,500	-	-	1,500
6203	Radio Equipment Maintenance	573	8,000	6,864	12,000	-	6,800	18,800
6204	Other Equipment Maintenance	91,387	85,989	80,275	87,892	500	-	88,392
6205	Vehicle Maintenance	86,903	105,600	113,500	102,000	-	-	102,000
6206	Building Maintenance	4,683	-	5,136	1,400	-	-	1,400
6219	Other Maintenance	-	2,000	3,275	2,000	-	-	2,000
	TOTAL MAINTENANCE	183,545	203,089	209,800	206,792	500	6,800	214,092

CITY OF TOMBALL
 142 - GENERAL - FIRE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014		Non-	FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted Budget
6304	Professional Services-Other	8,890	9,500	27,111	18,000	8,125	-	26,125
6312	Telephone Services	16,593	19,440	18,492	18,000	-	-	18,000
6316	Printing and Binding	665	1,000	1,000	251	-	-	251
6320	Computer Software Service	9,104	12,775	9,193	14,100	-	-	14,100
6329	Other Services	2,315	3,320	3,119	3,000	-	-	3,000
6332	Travel and Training	8,098	17,000	14,476	15,900	-	-	15,900
6333	Dues and Subscriptions	5,901	7,990	7,550	9,565	-	-	9,565
6335	Advertising Cost	-	1,550	1,456	1,895	-	-	1,895
6336	Equipment Rentals	2,520	2,520	1,879	2,520	-	-	2,520
6337	Training	15,109	34,040	38,422	38,265	-	-	38,265
6350	Child Safety Education		-	-	2,000	-	-	2,000
6398	Banquets,Dedications & Receptions		1,500	1,500	2,780	-	-	2,780
	TOTAL SERVICES AND CHARGES	69,194	110,635	124,198	126,276	8,125	-	134,401
6403	Machinery and Equipment	725,000	29,360	23,121	-	-	-	-
6406	Land and Buildings	128,653	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	853,653	29,360	23,121	-	-	-	-
6691	Transfer Out			10,000	37,373			37,373
	TOTAL TRANSFERS	-	-	10,000	37,373	-	-	37,373
142	Total Department Expenditures	2,173,037	1,614,911	1,546,556	1,609,483	8,625	11,800	1,629,908

General Fund

Emergency Management - 143



Emergency Management

Program Narrative

Accomplishments for FY2013

- Memorandums of Understanding for acquiring emergency supplies and services have been executed with 4 local vendors.
- The volunteer for the Mass Care Annex of the City's Emergency Operations Plan continues to cultivate relationships with area churches to provide refuge areas of last resort from natural or man-made disasters.
- The Tomball Office of Emergency Management, in conjunction with developing the Community Risk Assessment Model completed a list of Tier II Hazardous chemical reportees and began the process of establishing relationships with each entity.
- Completed the Continuity of Operation Planning project.
- Completed the City's Emergency Operations Plan including all appropriate annexes.

Objectives for FY 2014

- Develop and execute a Memorandum of Understanding with 10 additional local businesses that may provide equipment or supplies in the event of a catastrophic emergency incident in the Tomball area.
- Complete execution of the memorandums of Understanding (MOU) with the three 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.
- Design and complete, in conjunction with other City of Tomball agencies and EMS, one multi-jurisdictional, multi-agency emergency incident tabletop exercise.
- Complete the installation of the HAM Radio system at the EOC in the City Annex Building.
- Add additional seating and computer connections at the EOC.

Major Budget Items:

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

CITY OF TOMBALL
 143 - GENERAL FUND - EMERGENCY MANAGEMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Supplies	-	3,850	3,200	3,950	-	-	3,950
Maintenance	-	-	-	-	-	7,500	7,500
Services and charges	11,351	15,518	13,645	17,118	-	-	17,118
Total Operating Expenditures	11,351	19,368	16,845	21,068	-	7,500	28,568
Total Expenditures	11,351	19,368	16,845	21,068	-	7,500	28,568
Supplemental Program					Recurring	Non-Recur.	
HAM Radio Upgrades					-	7,500	

Staff has not been assigned to this department

CITY OF TOMBALL
 143 - GENERAL - EMERGENCY MANAGEMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6101	Office Supplies	-	100	200	100	-	-	100
6102	Educational Supplies	-	1,000	750	1,000	-	-	1,000
6106	Materials and Parts	-	2,500	2,000	2,500	-	-	2,500
6107	Clothing and Uniforms	-	250	250	350	-	-	350
	TOTAL SUPPLIES	-	3,850	3,200	3,950	-	-	3,950
6203	Radio Equipment Maintenance						7,500	7,500
	TOTAL MAINTENANCE		-	-	-	-	7,500	7,500
6312	Communication Services	7,651	8,000	7,770	9,000	-	-	9,000
6320	Computer Software Service	1,546	2,000	2,000	2,500	-	-	2,500
6332	Travel and Meals	1,336	2,940	1,550	2,940	-	-	2,940
6333	Dues and Subscriptions	578	678	625	778	-	-	778
6337	Training	240	900	650	900	-	-	900
6350	Child Safety Education	-	1,000	1,000	1,000	-	-	1,000
	TOTAL SERVICES AND CHARGES	11,351	15,518	13,645	17,118	-	-	17,118
143	Total Department Expenditures	11,351	19,368	16,845	21,068	-	7,500	28,568

General Fund

Public Works Administration - 151



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 2013

- Continued consolidated infrastructure maintenance programs (water, sewer, gas, streets, signs, and drainage) to ensure that all areas of maintenance are coordinated, avoiding unnecessary project conflicts, minimizing public inconvenience, and maximizing the City's investment in public infrastructure.
- Coordinated with multiple City departments and civic groups in support of several public recreational events.

Objectives for FY 2014

- Identify and implement additional facility improvements that will improve overall energy efficiency for the City owned buildings and facilities.

CITY OF TOMBALL
 151 - GENERAL FUND - PUBLIC WORKS ADMINISTRATION
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	43,432	45,870	45,287	47,442	-	-	47,442
Supplies	1,699	1,300	2,600	1,090	-	-	1,090
Services and charges	1,102	1,150	1,317	1,400	-	-	1,400
Total Operating Expenditures	46,233	48,320	49,204	49,932	-	-	49,932
Total Expenditures	46,233	48,320	49,204	49,932	-	-	49,932

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00	1.00	1.00

CITY OF TOMBALL
 151 - GENERAL - PUBLIC WORKS ADMINISTRATION
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6003	Wages - Full Time	28,618	35,628	33,033	37,042	-	-	37,042
6005	Wages - Overtime	113	1,030	592	1,030	-	-	1,030
6009	Wages - Other	1,397	-	1,107	-	-	-	-
6011	Vacation Pay	3,259	-	994	-	-	-	-
6012	Sick Pay	1,297	-	981	-	-	-	-
6019	Miscellaneous Pay	905	965	965	1,025	-	-	1,025
6021	Social Security & Medicare Taxes	2,562	2,880	2,698	2,993	-	-	2,993
6022	TMRS Retirement - Employer	4,957	5,019	4,831	4,977	-	-	4,977
6025	Worker Compensation Insurance	63	78	77	105	-	-	105
6026	State Unemployment Taxes	261	270	9	270	-	-	270
	TOTAL PERSONNEL SERVICES	43,432	45,870	45,287	47,442	-	-	47,442
6101	Office Supplies	618	450	1,100	490	-	-	490
6105	Food Supplies	696	400	400	150	-	-	150
6106	Materials and Parts	57	100	100	100	-	-	100
6107	Clothing and Uniforms	133	150	600	150	-	-	150
6119	Other Supplies	196	200	400	200	-	-	200
	TOTAL SUPPLIES	1,699	1,300	2,600	1,090	-	-	1,090
6304	Professional Services-Other	650	650	650	650	-	-	650
6312	Telephone Services	298	250	200	250	-	-	250
6329	Other Services	144	150	150	150	-	-	150
6332	Travel and Meals	10	100	100	100	-	-	100
6333	Dues and Subscriptions	-	-	17				
6337	Training	-	-	200	250	-	-	250
	TOTAL SERVICES AND CHARGES	1,102	1,150	1,317	1,400	-	-	1,400
151	Total Department Expenditures	46,233	48,320	49,204	49,932	-	-	49,932

General Fund

Garage Department - 152



Garage

Program Narrative

Accomplishments for FY 2013

- Completed data entries for the City's entire fleet necessary to implement the fleet management software that will enable the fleet operations to manage and track repairs and PM's, which will improve overall fleet reliability, extend unit useful life, and improve City services for our customers.

Objectives for FY 2014

- Implement additional fleet management program upgrades to include the addition of a bar code reader and printer that will improve the efficiency of the fleet management system.
- Continue expanding fleet management capabilities to maximize in-house fleet service resources and minimize outsourcing of services.

CITY OF TOMBALL
 152 - GENERAL FUND - GARAGE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	109,977	115,671	115,333	122,398	-	-	122,398
Supplies	7,220	7,875	9,055	7,875	-	-	7,875
Maintenance	2,983	1,950	4,234	3,100	-	-	3,100
Services and charges	17,696	4,926	4,136	4,916	-	-	4,916
Total Operating Expenditures	137,875	130,422	132,758	138,289	-	-	138,289
Total Expenditures	137,875	130,422	132,758	138,289	-	-	138,289

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
City Mechanic	1.00	1.00	1.00	2.00	2.00	2.00
Total	1.00	1.00	1.00	2.00	2.00	2.00

CITY OF TOMBALL
152 - GENERAL - GARAGE DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6003	Wages - Full Time	75,203	91,930	86,248	94,673	-	-	94,673
6005	Wages - Overtime	2,677	2,060	3,508	4,120	-	-	4,120
6009	Wages - Other	3,875	-	2,485	-	-	-	-
6011	Vacation Pay	4,380	70	1,220	600	-	-	600
6012	Sick Pay	3,069	-	1,249	-	-	-	-
6013	Emergency Pay	189	-	-	-	-	-	-
6019	Miscellaneous Pay	365	485	485	605	-	-	605
6021	Social Security & Medicare Taxes	6,616	7,234	6,874	7,651	-	-	7,651
6022	TMRS Retirement - Employer	12,482	12,605	12,156	12,722	-	-	12,722
6025	Worker Compensation Insurance	600	747	1,090	1,487	-	-	1,487
6026	State Unemployment Taxes	522	540	18	540	-	-	540
	TOTAL PERSONNEL SERVICES	109,977	115,671	115,333	122,398	-	-	122,398
6101	Office Supplies	232	50	50	50	-	-	50
6104	Janitorial & Cleaning Supplies	47	-	320	-	-	-	-
6106	Materials and Parts	3,935	5,000	6,000	5,000	-	-	5,000
6107	Clothing and Uniforms	873	850	798	850	-	-	850
6108	Fuel, Oil and Lubricants	1,225	825	1,000	825	-	-	825
6119	Other Supplies	908	1,150	887	1,150	-	-	1,150
	TOTAL SUPPLIES	7,220	7,875	9,055	7,875	-	-	7,875
6204	Other Equipment Maintenance	26	-	-	-	-	-	-
6205	Vehicle Maintenance	167	100	359	100	-	-	100
6206	Building Maintenance	27	-	75	-	-	-	-
6207	System Maintenance	2,763	1,850	3,800	3,000	-	-	3,000
	TOTAL MAINTENANCE	2,983	1,950	4,234	3,100	-	-	3,100
6312	Telephone Services	369	384	550	350	-	-	350
6320	Computer Software Service	14,653	1,000	-	1,000	-	-	1,000
6329	Other Services	-	170	-	-	-	-	-
6333	Dues and Subscriptions	1,608	1,700	1,700	1,700	-	-	1,700
6336	Equipment Rentals	436	422	886	436	-	-	436
6337	Training	630	1,000	1,000	1,300	-	-	1,300
6362	Permits and Licenses	-	250	-	130	-	-	130
	TOTAL SERVICES AND CHARGES	17,696	4,926	4,136	4,916	-	-	4,916
152	Total Department Expenditures	137,875	130,422	132,758	138,289	-	-	138,289

General Fund

Parks Department - 153



Parks Department

Program Narrative

Accomplishments for FY 2013

- Restructured parks maintenance staff to provide a third crew that will improve the overall efficiency of the services provided by this division.
- Provided additional landscaping and trees for Juergens Park through a local Girl Scout service project.
- Provided “no smoking” zones for the playground areas at our city parks.
- Completed landscape improvements for city hall.
- Complete surface repairs and applied sealant for the textured concrete plaza and all sidewalks for the depot plaza.

Objectives for FY 2014

- Complete construction of a new covered pavilion for Matheson Park.
- Complete construction of a new awning for the City pool.
- Complete installation of permanent stadium style lighting for the depot plaza to provide adequate lighting for public events and to minimize the need to rent portable lighting systems.

CITY OF TOMBALL
153 - GENERAL FUND - PARKS DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	212,436	226,450	206,578	210,450	-	-	210,450
Supplies	51,083	41,546	44,102	44,406	-	-	44,406
Maintenance	104,173	67,500	46,891	38,000	-	20,000	58,000
Services and charges	34,490	32,445	32,111	107,590	-	-	107,590
Total Operating Expenditures	402,182	367,941	329,682	400,446	-	20,000	420,446
Capital Outlay	55,775	75,000	225,871	-	-	44,065	44,065
Transfers	-	28,000	28,000	-	-	16,596	16,596
Total Expenditures	457,956	470,941	583,553	400,446	-	80,661	481,107

Supplemental Programs	Recurring	Non-Recur.
Awning for City Pool	-	20,000
Small Pavilion for Matheson Park	-	30,000
Kubota Front Mower (new)	-	16,596
Landscape Trailer	-	4,500
Additional Depot Lighting	-	9,565

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Park Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Serviceman	4.00	4.00	4.00	4.00	4.00	4.00
Crew Worker**	0.20	0.20	0.20	0.20	0.20	0.20
Total	5.20	5.20	5.20	5.20	5.20	5.20

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

CITY OF TOMBALL
 153 - GENERAL - PARKS DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non- Recurring	Adopted Budget
6003	Wages - Full Time	124,262	171,649	139,827	157,531	-	-	157,531
6004	Wages - Part Time	7,138	4,635	5,647	4,635	-	-	4,635
6005	Wages - Overtime	9,321	4,326	8,099	6,180	-	-	6,180
6009	Wages - Other	7,443	-	3,894	-	-	-	-
6011	Vacation Pay	13,316	770	6,404	803	-	-	803
6012	Sick Pay	8,590	1,026	5,024	579	-	-	579
6013	Emergency Pay	-	-	52	-	-	-	-
6019	Miscellaneous Pay	2,235	1,165	1,265	1,190	-	-	1,190
6021	Social Security & Medicare Taxes	12,728	14,046	12,314	13,078	-	-	13,078
6022	TMRS Retirement - Employer	22,912	23,857	21,103	21,156	-	-	21,156
6025	Worker Compensation Insurance	2,781	3,491	2,795	3,813	-	-	3,813
6026	State Unemployment Taxes	1,712	1,485	154	1,485	-	-	1,485
	TOTAL PERSONNEL SERVICES	212,436	226,450	206,578	210,450	-	-	210,450
6101	Office Supplies	32	-	16	-	-	-	-
6104	Janitorial & Cleaning Supplies	-	-	75	-	-	-	-
6106	Materials and Parts	22,358	19,000	19,000	19,000	-	-	19,000
6107	Clothing and Uniforms	1,798	2,506	2,475	2,506	-	-	2,506
6108	Fuel, Oil and Lubricants	11,761	8,640	11,500	11,500	-	-	11,500
6110	Chemical Supplies	4,153	3,000	3,000	3,000	-	-	3,000
6119	Other Supplies	10,981	8,400	8,036	8,400	-	-	8,400
	TOTAL SUPPLIES	51,083	41,546	44,102	44,406	-	-	44,406
6204	Other Equipment Maintenance	4,125	1,500	3,428	3,500	-	-	3,500
6205	Vehicle Maintenance	1,342	1,000	1,000	1,000	-	-	1,000
6206	Building Maintenance	1,838	40,000	17,463	-	-	-	-
6207	System Maintenance	96,868	25,000	25,000	33,500	-	20,000	53,500
	TOTAL MAINTENANCE	104,173	67,500	46,891	38,000	-	20,000	58,000
6304	Professional Services-Other	-	1,500	790	75,790	-	-	75,790
6312	Telephone Services	1,374	1,750	1,340	1,350	-	-	1,350
6321	System Contract Service	29,100	26,795	29,100	29,100	-	-	29,100
6329	Other Services	3,220	-	-	-	-	-	-
6333	Dues and Subscriptions	87	600	-	-	-	-	-
6336	Equipment Rentals	248	500	350	350	-	-	350
6337	Training	370	1,300	440	1,000	-	-	1,000
6362	Permits and Licenses	91	-	91	-	-	-	-
	TOTAL SERVICES AND CHARGES	34,490	32,445	32,111	107,590	-	-	107,590
6403	Machinery and Equipment	-	-	-	-	-	4,500	4,500
6406	Land and Buildings	55,775	-	20,371	-	-	-	-
6409	System Expansion	-	75,000	205,500	-	-	39,565	39,565
	TOTAL CAPITAL OUTLAY	55,775	75,000	225,871	-	-	44,065	44,065
6998	Transfer to Fleet Replacement	-	28,000	28,000	-	-	16,596	16,596
	TOTAL TRANSFERS	-	28,000	28,000	-	-	16,596	16,596
153	Total Department Expenditures	457,956	470,941	583,553	400,446	-	80,661	481,107

General Fund

Streets Department - 154



Streets Department

Program Narrative

Accomplishments for FY 2013

- Completed over 7,000 LF of drainage ditch grading, drastically improving run-off capabilities for critical areas, minimizing localized flooding, and minimizing the number and duration of street closures during extreme rain events.
- Expanded detention area for the M-121 channel to enhance runoff and storage capabilities and minimize localized flooding.
- Continued annual asphalt resurfacing program and improved the overall pavement condition index (PCI) for the City's asphalt street inventory.
- Continued concrete street repairs and joint sealing program to alleviate further joint deterioration and concrete panel failure.

Objectives for FY 2014

- Complete resurfacing for all asphalt streets with a PCI less than 78.
- Continue expansion of joint sealing project for concrete streets.
- Consider and utilize all available pavement resurfacing methods designed to maximize street maintenance funds, including micro-surfacing as an alternative to hot-mix overlays.

Major Budget Items

- Asphalt Street Maintenance (\$200,000)
- Concrete Street Maintenance (\$100,000)
- Drainage System Maintenance (\$50,000)
- Street Light Utility Service (\$130,000)

CITY OF TOMBALL
 154 - GENERAL FUND - STREET DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	295,137	334,512	341,705	363,644	-	-	363,644
Supplies	61,666	52,854	65,499	75,000	-	-	75,000
Maintenance	383,840	242,088	256,425	375,398	-	-	375,398
Services and charges	148,779	153,775	139,043	147,525	-	-	147,525
Total Operating Expenditures	889,423	783,229	802,672	961,567	-	-	961,567
Capital Outlay	7	-	-	-	-	-	-
Transfers	2,081,000	116,500	116,500	583,206	-	-	583,206
Total Expenditures	2,970,429	899,729	919,172	1,544,773	-	-	1,544,773

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Street & Drainage Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00	2.00
Serviceman	5.00	5.00	5.00	5.00	4.00	4.00
Crew Worker**	0.20	0.20	0.20	0.20	0.20	0.20
Total	8.20	8.20	8.20	8.20	7.20	7.20

** 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
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Non-		FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted Budget
6001	Salaries - Administrative	39,102	61,230	62,728	66,136	-	-	66,136
6003	Wages - Full Time	162,526	195,130	181,686	203,464	-	-	203,464
6004	Wages - Part Time	2,500	4,635	4,635	4,635	-	-	4,635
6005	Wages - Overtime	8,564	3,863	12,298	12,360	-	-	12,360
6009	Wages - Other	9,792	-	7,099	-	-	-	-
6011	Vacation Pay	7,199	1,593	6,241	1,309	-	-	1,309
6012	Sick Pay	4,061	652	1,948	1,868	-	-	1,868
6019	Miscellaneous Pay	1,640	1,485	1,530	2,060	-	-	2,060
6021	Social Security & Medicare Taxes	17,600	20,550	20,353	22,330	-	-	22,330
6022	TMRS Retirement - Employer	32,290	35,190	35,048	36,539	-	-	36,539
6025	Worker Compensation Insurance	7,478	8,159	8,000	10,918	-	-	10,918
6026	State Unemployment Taxes	2,387	2,025	139	2,025	-	-	2,025
	TOTAL PERSONNEL SERVICES	295,137	334,512	341,705	363,644	-	-	363,644
6101	Office Supplies	50	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	147	-	50	-	-	-	-
6106	Materials and Parts	23,595	24,000	28,227	39,000	-	-	39,000
6107	Clothing and Uniforms	2,987	4,237	2,777	3,600	-	-	3,600
6108	Fuel, Oil and Lubricants	25,965	19,617	28,000	26,000	-	-	26,000
6119	Other Supplies	8,922	5,000	6,445	6,400	-	-	6,400
	TOTAL SUPPLIES	61,666	52,854	65,499	75,000	-	-	75,000
6204	Other Equipment Maintenance	15,094	4,000	13,027	7,000	-	-	7,000
6205	Vehicle Maintenance	4,593	1,690	7,000	7,000	-	-	7,000
6207	System Maintenance	364,153	236,398	236,398	361,398	-	-	361,398
	TOTAL MAINTENANCE	383,840	242,088	256,425	375,398	-	-	375,398
6304	Professional Services-Other	3,938	5,000	5,000	6,500	-	-	6,500
6312	Telephone Services	2,396	2,000	2,000	2,000	-	-	2,000
6319	Mosquito Control	12,153	7,200	7,200	7,200	-	-	7,200
6329	Other Services	27,961	7,500	10,650	10,000	-	-	10,000
6332	Travel and Training	7	-	-	-	-	-	-
6336	Equipment Rentals	-	1,000	1,000	1,000	-	-	1,000
6337	Training	295	750	500	500	-	-	500
6338	Street Light Service	101,607	130,000	112,368	120,000	-	-	120,000
6362	Permits and Licenses	422	325	325	325	-	-	325
	TOTAL SERVICES AND CHARGES	148,779	153,775	139,043	147,525	-	-	147,525
6409	System Expansion	7	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	7	-	-	-	-	-	-
6998	Transfer to Fleet Replacement	14,000	116,500	116,500	83,206	-	-	83,206
6999	Transfer to Capital Project Funds	2,067,000	-	-	500,000	-	-	500,000
	TOTAL TRANSFERS	2,081,000	116,500	116,500	583,206	-	-	583,206
154	Total Department Expenditures	2,970,429	899,729	919,172	1,544,773	-	-	1,544,773

General Fund

Sanitation Department - 155



Sanitation Department

Program Narrative

Accomplishments for FY 2013

- Completed upgrades to leachate removal system for the City's closed landfill allowing for effective stripping of methane gas within existing waste disposal areas, which will reduce volatile organic compound levels and ultimately facilitate final closure of this facility with the State.

Objectives for FY 2014

- Complete groundwater monitoring system modifications and landfill gas bar probe study that will provide accurate environmental data necessary to achieve final closure.

Major Budget Items

- Annual Plastic Garbage Bags (\$40,000)
- Landfill Closure (\$120,000)
- Contract Garbage Services (\$1,800,000)

CITY OF TOMBALL
 155 - GENERAL FUND - SANITATION DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Supplies	74,880	40,000	-	42,000	-	-	42,000
Services and charges	1,956,265	1,920,300	1,920,300	1,920,300	-	-	1,920,300
Total Operating Expenditures	2,031,145	1,960,300	1,920,300	1,962,300	-	-	1,962,300
Total Expenditures	2,031,145	1,960,300	1,920,300	1,962,300	-	-	1,962,300

Supplemental Programs Recurring Non-Recur.
 None

Staff has not been assigned to this department as all services are contracted to a third party

CITY OF TOMBALL
 155 - GENERAL - SANITATION DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Non-		FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted Budget
6119	Other Supplies	74,880	40,000	-	42,000	-	-	42,000
	TOTAL SUPPLIES	74,880	40,000	-	42,000	-	-	42,000
6304	Professional Services-Other	138,021	120,000	120,000	120,000	-	-	120,000
6327	Garbage Services	1,817,944	1,800,000	1,800,000	1,800,000	-	-	1,800,000
6362	Permits and Licenses	300	300	300	300	-	-	300
	TOTAL SERVICES AND CHARGES	1,956,265	1,920,300	1,920,300	1,920,300	-	-	1,920,300
155	Total Department Expenditures	2,031,145	1,960,300	1,920,300	1,962,300	-	-	1,962,300

General Fund

Engineering & Planning - 156



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, effective drainage, and wastewater collection and treatment. To implement the City's land use policies by providing guidance to the public to manager growth and maintain a sustainable community.

Program Narrative

Accomplishments for FY2013

- Executed professional services agreement for design of Medical District Sidewalks, Hirschfield Utility Extensions, and Infrastructure Master Plan.
- Executed construction contract for Medical District Sidewalks.
- Completed construction for Downtown Parking Lots.
- Processed plan review in an average time of 5.11 days through engineering and in an average 10.26 days through planning.
- Updated a CIP project summary report system and posted on the City's website.
- Prepared rezoning, text amendment and planned development ordinances in conjunction with rezoning requests pertaining to land use and development.
- Amended the Residential Fence Ordinance
- Amended the Sign Ordinance
- Adoption of the training well and Training Well Site Ordinance.

Objectives for FY 2014

- Develop CIP design standards manual and post to the web.
- Propose amendments to the Zoning Ordinance.
- Continue implementation of the Livable Centers Project.
- Continue implementation of the Comprehensive Plan.
- Attend and contribute to the DRC process.
- Adopt and Master Drainage Plan and Infrastructure Master Plan 2013-2023.
- Begin construction of Medical Complex Segment 3, M121 West, Tomball Business and Technology Park, and M118.

- Prepare a strategic list of capital projects based on the Livable Centers, 2920 Access Management Studies, and Infrastructure Master Plan.
- Commence an amendment to the Comprehensive Plan.
- Commence City – initiated Zoning and Future Land Use designation for Individual properties.

Goals for FY 2014

- Process plan reviews separately through Engineering and Planning within an average of ten business days.
- Process Zoning and Board of Adjustments cases by all required deadlines.
- Present the Updated Infrastructure Master Plan to Capital Improvements Plan Advisory Committee.
- Monitor and update website for up-to-date and relevant content.

CITY OF TOMBALL
156 - GENERAL FUND - ENGINEERING AND PLANNING
2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	365,297	493,892	449,134	510,001	-	-	510,001
Supplies	9,475	15,050	12,550	13,975	-	-	13,975
Maintenance	56	1,000	1,000	1,000	-	-	1,000
Services and charges	167,534	125,050	78,850	128,500	-	-	128,500
Total Operating Expenditures	542,361	634,992	541,534	653,476	-	-	653,476
Transfers	85,000	-	-	-	-	-	-
Total Expenditures	627,361	634,992	541,534	653,476	-	-	653,476

Supplemental Programs Recurring Non-Recur.
None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00	0.00	0.00
Assistant City Planner	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Construction Manager/Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total	7.00	7.00	7.00	7.00	6.00	6.00

CITY OF TOMBALL
156 - GENERAL - ENGINEERING AND PLANNING
2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Non-		FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted
6001	Salaries - Administrative	216,732	361,166	310,807	371,878	-	-	371,878
6003	Wages - Full Time	43,311	35,607	34,825	38,413	-	-	38,413
6005	Wages - Overtime	2,088	2,060	2,436	2,060	-	-	2,060
6009	Wages - Other	13,212	-	7,056	-	-	-	-
6011	Vacation Pay	12,667	2,193	10,793	2,376	-	-	2,376
6012	Sick Pay	7,851	1,227	4,031	2,092	-	-	2,092
6013	Emergency Pay	201	-	-	-	-	-	-
6019	Miscellaneous Pay	2,235	2,475	2,475	2,810	-	-	2,810
6021	Social Security & Medicare Taxes	22,450	31,335	27,333	32,593	-	-	32,593
6022	TMRS Retirement - Employer	41,628	54,600	47,884	54,194	-	-	54,194
6025	Worker Compensation Insurance	1,356	1,609	1,440	1,965	-	-	1,965
6026	State Unemployment Taxes	1,566	1,620	54	1,620	-	-	1,620
	TOTAL PERSONNEL SERVICES	365,297	493,892	449,134	510,001	-	-	510,001
6101	Office Supplies	3,510	5,000	4,000	5,000	-	-	5,000
6102	Educational Supplies	258	2,000	1,000	1,775	-	-	1,775
6105	Food Supplies	15	1,250	750	1,250	-	-	1,250
6107	Clothing and Uniforms	-	300	300	450	-	-	450
6108	Fuel, Oil and Lubricants	1,395	1,500	1,500	1,500	-	-	1,500
6109	Postage	3,417	5,000	5,000	4,000	-	-	4,000
6119	Other Supplies	881	-	-	-	-	-	-
	TOTAL SUPPLIES	9,475	15,050	12,550	13,975	-	-	13,975
6205	Vehicle Maintenance	56	1,000	1,000	1,000	-	-	1,000
	TOTAL MAINTENANCE	56	1,000	1,000	1,000	-	-	1,000
6302	Professional Services-Engineering	-	37,000	25,000	37,000	-	-	37,000
6304	Professional Services-Other	154,395	45,000	20,000	55,000	-	-	55,000
6312	Telephone Services	1,812	4,000	4,000	3,000	-	-	3,000
6316	Printing and Binding	75	2,000	2,000	2,000	-	-	2,000
6323	Surveys, Plats and Blueprints	-	6,000	5,000	6,000	-	-	6,000
6332	Travel and Meals	3,481	6,000	5,300	4,000	-	-	4,000
6333	Dues and Subscriptions	2,027	4,000	3,100	2,800	-	-	2,800
6334	Automobile Allowances	1,413	4,800	3,200	4,800	-	-	4,800
6335	Advertising Cost	426	4,000	3,000	4,000	-	-	4,000
6337	Training	2,970	10,000	6,000	6,950	-	-	6,950
6362	Permits and Licenses	934	2,250	2,250	2,950	-	-	2,950
	TOTAL SERVICES AND CHARGES	167,534	125,050	78,850	128,500	-	-	128,500
6999	Transfer to Capital Projects Fund	85,000	-	-	-	-	-	-
	TOTAL TRANSFERS	85,000	-	-	-	-	-	-
156	Total Department Expenditures	627,361	634,992	541,534	653,476	-	-	653,476

General Fund

Facilities Maintenance - 157



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 2012 -2013

- Completed installation of access control system and security cameras for Public Works Service Center.
- Completed roof replacement for Community Center (Section A)
- Completed roof replacement for entrance awning at Public Works Admin. Building.
- Completed installation of emergency generator for the Public Works Admin. facility
- Completed relocation of fountain / splash pad pump controls at the Depot Plaza.
- Completed landscaping of fence line at Fire Station #1
- Converted Community Center to energy efficient T-8 lighting
- Converted City Council / Courtroom to energy efficient T-8 lighting.

Goals for FY 2013-2014

- Complete carpet replacement for PD
- Service window and door (City Secretary's Office)
- Awning / sunscreen (EOC Annex)
- Convert City Hall to energy efficient T-8 lighting.

Major Budget Items:

- Janitorial Services (\$53,000)
- Communication Services (\$90,000)
- Electric Payments (\$200,000)

CITY OF TOMBALL
 157 - GENERAL FUND - FACILITIES MAINTENANCE
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	46,566	97,183	96,219	99,766	-	-	99,766
Supplies	13,215	11,375	12,987	17,250	-	-	17,250
Maintenance	405,357	397,900	362,327	102,683	-	44,000	146,683
Services and charges	293,135	380,761	320,135	344,761	-	-	344,761
Total Operating Expenditures	758,273	887,219	791,668	564,460	-	44,000	608,460
Total Expenditures	758,273	887,219	791,668	564,460	-	44,000	608,460

Supplemental Programs	Recurring	Non-Recur.
City Secretary Service Window & Door		4,000

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Facilities Maintenance Specialist	1.00	1.00	1.00	1.00	2.00	2.00
Total	1.00	1.00	1.00	1.00	2.00	2.00

CITY OF TOMBALL
 157 - GENERAL - FACILITIES MAINTENANCE
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	FY2014		FY2014
		Actual	Budget	Projections	Base	Recurring	Non-Recurring	Adopted Budget
6003	Wages - Full Time	30,112	73,549	67,536	75,734	-	-	75,734
6005	Wages - Overtime	1,238	2,060	3,968	2,060	-	-	2,060
6009	Wages - Other	1,688	-	2,321	-	-	-	-
6011	Vacation Pay	2,975	849	2,814	874	-	-	874
6012	Sick Pay	474	535	1,235	1,165	-	-	1,165
6019	Miscellaneous Pay	1,135	1,690	1,690	1,810	-	-	1,810
6021	Social Security & Medicare Taxes	2,859	6,023	5,794	6,250	-	-	6,250
6022	TMRS Retirement - Employer	5,244	10,495	10,154	10,392	-	-	10,392
6025	Worker Compensation Insurance	579	1,441	689	941	-	-	941
6026	State Unemployment Taxes	261	541	18	540	-	-	540
	TOTAL PERSONNEL SERVICES	46,566	97,183	96,219	99,766	-	-	99,766
6104	Janitorial & Cleaning Supplies	5,772	6,000	5,221	6,000	-	-	6,000
6105	Food Supplies	4,068	3,400	3,573	7,200	-	-	7,200
6106	Materials and Parts	284	500	500	500	-	-	500
6107	Clothing and Uniforms	442	475	869	950	-	-	950
6108	Fuel, Oil and Lubricants	1,638	600	2,196	2,200	-	-	2,200
6109	Postage	-	-	-	-	-	-	-
6119	Other Supplies	1,010	400	628	400	-	-	400
	TOTAL SUPPLIES	13,215	11,375	12,987	17,250	-	-	17,250
6201	Office Equipment Maintenance	3,910	3,200	3,200	3,200	-	-	3,200
6205	Vehicle Maintenance	566	200	200	200	-	-	200
6206	Building Maintenance	400,881	394,500	358,927	99,283	-	44,000	143,283
	TOTAL MAINTENANCE	405,357	397,900	362,327	102,683	-	44,000	146,683
6311	Janitorial Services	42,791	53,000	47,762	53,000	-	-	53,000
6312	Telephone Services	79,639	96,000	89,205	90,000	-	-	90,000
6313	Utilities - Electrical	169,194	230,000	181,507	200,000	-	-	200,000
6336	Equipment Rentals	1,450	1,700	1,600	1,700	-	-	1,700
6362	Permits and Licenses	61	61	61	61	-	-	61
	TOTAL SERVICES AND CHARGES	293,135	380,761	320,135	344,761	-	-	344,761
157	Total Department Expenditures	758,273	887,219	791,668	564,460	-	44,000	608,460

Enterprise Fund

Introduction



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 the cost of providing the services to the public are financed primarily through user charges.

Fund Narrative

Concluding Fiscal Year Financial Performance

Ending Fund Balance for Fiscal 2013 in the Enterprise Fund is projected to be \$17,758,845 which is \$188,741 less than budget. Revenues for the past fiscal year, budgeted at \$11,212,700 are expected to come in approximately 5% or \$556,450 less than budget. Water sales are projected to be less than budgeted because of additional rainfall. Due to low interest rates, investment earnings will fall short of budget.

Operating expenses for FY 2013 are projected to come in approximately \$839,896 less than budget. Payments to the Harris County Regional Water Authority were less than anticipated, due to decreased pumpage at our wells. As mentioned previously, the amount of rainfall during FY 2013 was higher than in previous years.

Projected ending Fund Balance of \$17,758,845 represents 211.40% 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 system are also anticipated to be less than budget. Projected net revenues will have provided debt coverage ratios of 116% for revenue bond debt.

2013-2014 Budget

Revenues

Budgeted revenues for FY 2014 are \$10,977,500. This amount is \$235,200 or 2.1% less than revenues budgeted for FY 2013. This decrease is primarily due to lower expected levels consumption in the next fiscal year. All utility rates will remain the same as those adopted for FY 2013.

The cost to the City for its natural gas supply 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.

Expenses

The base budget for operating expenses for FY 2014 is \$8,910,117 which is \$336,141 or 3.6% less than the current budget for FY 2013. The proposed budget for the Enterprise Fund does include non-recurring supplemental programs totaling \$ 5,000.

Proposed cash funding of Capital Improvement Plan projects in the Enterprise Fund for FY 2014 is \$ 310,110. The proposed budget for Capital Improvement Plan projects does include non-recurring capital improvements totaling \$160,110.

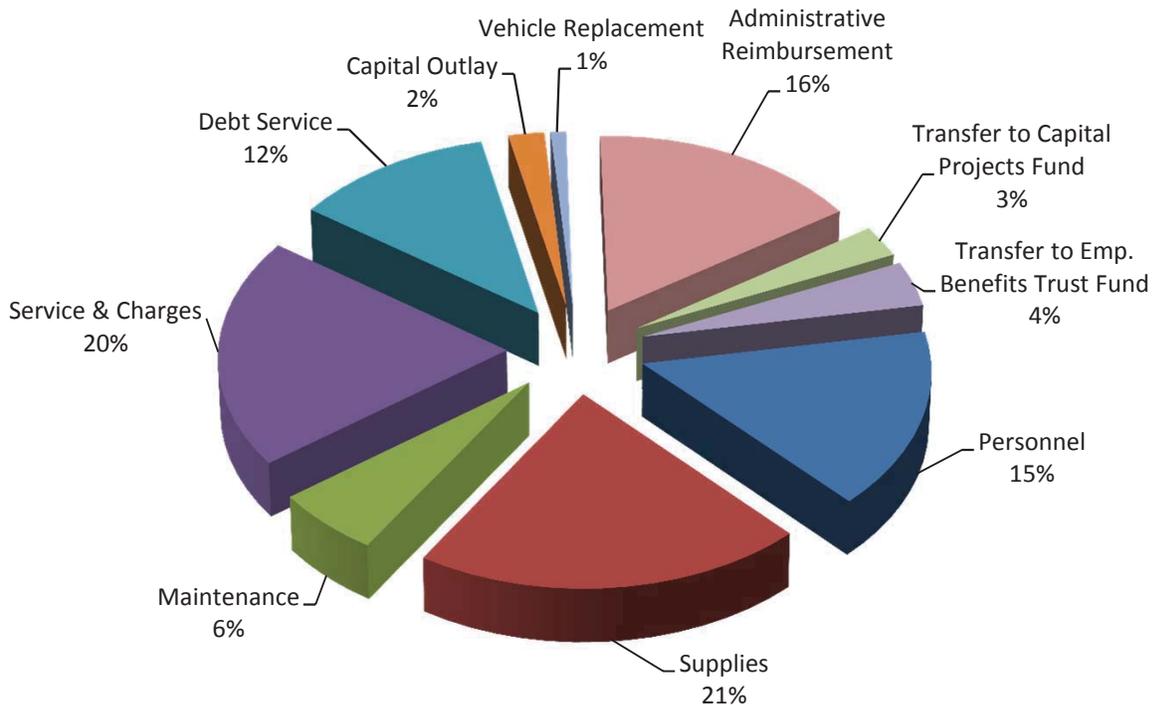
Budgeted ending Fund Balance for FY 2014 of \$17,398,540 provides fund balance reserves of 195.30% of operating expenses. Budgeted net system revenues available for debt service of 1.9 million provide a debt coverage ratio on revenue bond debt of 155.9%. The debt coverage required by the revenue bond covenants is 125%. It is a goal of the Enterprise Fund to provide this level of coverage to demonstrate the strength of the system.

ENTERPRISE FUND EXPENDITURES

BY MAJOR COST CATEGORY	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget
Personnel	\$ 1,620,069	\$ 1,758,950	\$ 1,687,801	\$ 1,775,752
Supplies	\$ 1,435,038	\$ 2,354,547	\$ 1,770,793	\$ 2,388,415
Maintenance	\$ 330,545	\$ 502,058	\$ 496,206	\$ 659,203
Service & Charges	\$ 2,099,153	\$ 2,379,482	\$ 2,200,341	\$ 2,280,698
Debt Service	\$ 272,406	\$ 1,366,948	\$ 1,959,155	\$ 1,329,530
Capital Outlay	\$ 25,311	\$ 968,234	\$ 848,214	\$ 239,000
Vehicle Replacement	\$ 44,000	\$ 82,200	\$ 82,200	\$ 102,500
Administrative Reimbursement	\$ 1,860,931	\$ 2,246,221	\$ 2,246,221	\$ 1,806,049
Transfer to Capital Projects Fund	\$ 1,194,027	\$ 264,309	\$ 264,309	\$ 310,110
Transfer to Emp. Benefits Trust Fund	\$ 413,910	\$ 448,919	\$ 448,919	\$ 446,548
TOTAL	\$ 9,295,390	\$ 12,371,868	\$ 12,004,159	\$ 11,337,805

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
2013-2014 Adopted Budget Worksheet

	FY2012	FY2013	FY2013	FY2014	Recurring	Non-Recur.	FY2014
	Actuals	Current Budget	FY2013 Projections	FY2014 Base Budget	Supplemental	Supplemental	Total Adopted Budget
Operating Revenues:							
Water sales	\$ 4,464,972	\$ 4,650,000	\$ 4,350,000	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
Sewer sales	2,262,268	2,400,000	2,300,000	2,300,000	-	-	2,300,000
Gas sales	2,894,447	3,200,000	3,000,000	3,200,000	-	-	3,200,000
Tap fees	73,996	74,000	140,000	110,000	-	-	110,000
Reconnect fees	27,595	26,000	37,000	30,000	-	-	30,000
Interest	25,455	48,000	15,500	18,500	-	-	18,500
Other	871,422	814,700	813,750	819,000	-	-	819,000
Transfers	-	-	-	-	-	-	-
Total Operating Revenues	\$ 10,620,155	\$ 11,212,700	\$ 10,656,250	\$ 10,977,500	\$ -	\$ -	\$ 10,977,500
Expenses:							
Enterprise Administration	\$ 301,141	\$ 292,213	\$ 301,012	\$ 312,071	\$ -	\$ -	\$ 312,071
Utility Billing	264,339	257,777	250,731	262,706	-	-	262,706
Water	2,387,025	2,849,733	2,634,386	2,862,614	-	5,000	2,867,614
Wastewater	1,093,352	1,175,155	1,150,752	1,226,646	-	-	1,226,646
Gas	1,438,947	2,420,159	1,818,260	2,435,031	-	-	2,435,031
Administrative Transfer to General Fund	1,860,931	2,246,221	2,246,221	1,806,049	-	-	1,806,049
Total Operating Expenses	\$ 7,345,735	\$ 9,241,258	\$ 8,401,362	\$ 8,905,117	\$ -	\$ 5,000	\$ 8,910,117
Net Revenue Available for Debt	\$ 3,274,420	\$ 1,971,442	\$ 2,254,888	\$ 2,072,383	\$ -	\$ (5,000)	\$ 2,067,383
Debt Service							
Revenue Bonds	\$ 138,833	\$ 538,751	\$ 538,751	\$ 542,705	\$ -	\$ -	\$ 542,705
Certificates of Obligation	130,245	818,197	1,406,144	783,090	-	-	783,090
Fiscal Fees	3,329	10,000	14,260	3,735	-	-	3,735
Total Debt Service	\$ 272,406	\$ 1,366,948	\$ 1,959,155	\$ 1,329,530	\$ -	\$ -	\$ 1,329,530
Non-Operating Revenues (expenses)							
Proceeds from debt	-	-	-	-	-	-	-
Vehicle replacement	(44,000)	(82,200)	(82,200)	(102,500)	-	-	(102,500)
Capital outlay	(25,311)	(968,234)	(848,214)	-	-	(239,000)	(239,000)
Short Term Financing	-	-	-	-	-	-	-
Transfer to Capital Project fund	(1,194,027)	(264,309)	(264,309)	(150,000)	-	(160,110)	(310,110)
Transfer to Emp. Benefits Trust Fund	(413,910)	(448,919)	(448,919)	(446,548)	-	-	(446,548)
Total Non-Operating Revenue	\$ (1,677,248)	\$ (1,763,662)	\$ (1,643,642)	\$ (699,048)	\$ -	\$ (399,110)	\$ (1,098,158)
Net Income (Excluding Depr.)	\$ 1,324,767	\$ (1,159,168)	\$ (1,347,909)	\$ 43,805	\$ -	\$ (404,110)	\$ (360,305)
Beginning Fund Balance	\$ 17,781,987	\$ 19,106,754	\$ 19,106,754	\$ 17,758,845			\$ 17,758,845
Ending Fund Balance	\$ 19,106,754	\$ 17,947,586	\$ 17,758,845	\$ 17,802,650	\$ -	\$ (404,110)	\$ 17,398,540
Fund Balance as % of Operating Costs		194.2%	211.4%	199.9%			195.3%
Debt Coverage on Total Debt			115.94%	156.31%			155.9%

CITY OF TOMBALL
ENTERPRISE FUND
2013-2014 Adopted Budget Revenues

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	FY2014
		Actual	Budget	Projections	Base Budget	Adopted Budget
5600	Water Sales	4,464,972	4,650,000	4,350,000	4,500,000	4,500,000
	TOTAL WATER SALES	\$ 4,464,972	\$ 4,650,000	\$ 4,350,000	\$ 4,500,000	\$ 4,500,000
5640	Sewer Sales	2,262,268	2,400,000	2,300,000	2,300,000	2,300,000
	TOTAL SEWER SALES	\$ 2,262,268	\$ 2,400,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
5670	Gas Sales	2,894,447	3,200,000	3,000,000	3,200,000	3,200,000
	TOTAL GAS SALES	\$ 2,894,447	\$ 3,200,000	\$ 3,000,000	\$ 3,200,000	\$ 3,200,000
5610	Water taps	33,055	35,000	52,000	45,000	45,000
5650	Sewer taps	16,495	15,000	32,000	30,000	30,000
5680	Gas taps	24,446	24,000	56,000	35,000	35,000
	TOTAL TAP FEES	\$ 73,996	\$ 74,000	\$ 140,000	\$ 110,000	\$ 110,000
5620	Reconnect fees	27,595	26,000	37,000	30,000	30,000
	TOTAL RECONNECT FEES	\$ 27,595	\$ 26,000	\$ 37,000	\$ 30,000	\$ 30,000
5630	AMP Plan Balance	5,685	8,000	500	1,000	1,000
5800	Interest income	33,073	40,000	15,000	17,500	17,500
5801	Unrealized Gain on Investments	(13,303)	-	-	-	-
	TOTAL INTEREST INCOME	\$ 25,455	\$ 48,000	\$ 15,500	\$ 18,500	\$ 18,500
5690	Penalties	107,213	100,000	95,000	100,000	100,000
5695	Administrative charges	42,124	42,000	45,000	45,000	45,000
5560	Returned checks	927	1,200	750	1,000	1,000
5550	Miscellaneous	1,158	1,500	3,000	3,000	3,000
5740	Other Grants	-	-	-	-	-
5770	TEDC contributions	720,000	670,000	670,000	670,000	670,000
5780	Other reimbursements	-	-	-	-	-
	TOTAL OTHER REVENUES	\$ 871,422	\$ 814,700	\$ 813,750	\$ 819,000	\$ 819,000
5900	Debt Proceeds	-	-	-	-	-
	TOTAL DEBT PROCEEDS	-	-	-	-	-
	TOTAL ENTERPRISE REVENUE	\$ 10,620,154	\$ 11,212,700	\$ 10,656,250	\$ 10,977,500	\$ 10,977,500

Enterprise Fund

Utility Department - 611



Utility Department

(Administrative, Water, Sewer, and Gas)

Department Mission

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

Program Narrative

Accomplishments for FY 2013

- Completed replacement of the emergency generator for the Pine St. Water Plant
- Completed approved maintenance projects for the sanitary sewer collections and treatment systems.
- Continued Utility Infrastructure Replacement Program, which includes the replacement of over 1,000 LF of aged and undersized sewer mains, and over 4,900 LF of water mains.

Objectives for FY 2014

- Complete addition of emergency generator for NWWTP
- Complete design for expansion of SWWTP
- Complete engineering review of sanitary sewer effluent (grey water) reuse for the NWWTP
- Address water production and quality issues for the Baker St. Well
- Continue Utility Infrastructure Replacement Program, which is intended to replace aged and undersized utilities, provide adequate fire protection, restore line capacity, and maximize the efficiency of the City's public utility system.

Major Budget Items:

- Emergency Generator for NWWTP - \$230,000
- Design for expansion of SWWTP - \$75,000
- Engineering review for effluent reuse for NWWTP - \$75,000
- Address water production and quality issues for the Baker St. Well - \$250,000
- Continue Utility Infrastructure Replacement Program - \$100,000

CITY OF TOMBALL
 611 - ENTERPRISE - ADMINISTRATIVE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012 Actual	FY2013 Budget	FY2013 Projections	FY2014 Base	Recurring	Non-Recur.	FY2014 Adopted Budget
Personnel services	276,437	266,709	268,179	278,238	-	-	278,238
Supplies	3,317	2,805	4,277	3,930	-	-	3,930
Maintenance	236	199	199	199	-	-	199
Services and charges	21,151	22,500	28,357	29,704	-	-	29,704
Total Operating	301,141	292,213	301,012	312,071	-	-	312,071
Capital Outlay	1,372,567	-	-	-	-	-	-
Transfers	2,274,841	2,695,140	2,695,140	2,302,597	-	-	2,302,597
Total Expenses	3,948,549	2,987,353	2,996,152	2,614,668	-	-	2,614,668

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Public Works Director of Operations	1.00	1.00	1.00	1.00	1.00	1.00
Utility Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Inventory Control/Project & Operations Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00	3.00

CITY OF TOMBALL
 611 - ENTERPRISE - ADMINISTRATIVE DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
6001	Salaries - Administrative	128,503	157,445	149,582	164,237	-	-	164,237
6003	Wages - Full Time	44,353	52,510	51,788	55,124	-	-	55,124
6005	Wages - Overtime	997	773	1,224	773	-	-	773
6009	Wages - Other	10,830	-	5,855	-	-	-	-
6011	Vacation Pay	12,793	1,373	6,067	1,451	-	-	1,451
6012	Sick Pay	10,793	1,831	3,092	1,934	-	-	1,934
6013	Emergency Pay	-	-	-	-	-	-	-
6019	Miscellaneous Pay	2,040	2,220	2,220	2,400	-	-	2,400
6020	Volunteers' State Retirement	-	-	-	-	-	-	-
6021	Social Security & Medicare Taxes	15,990	16,967	16,343	17,714	-	-	17,714
6022	TMRS Retirement - Employer	29,619	29,564	28,863	29,454	-	-	29,454
6024	Health Insurance	-	-	-	-	-	-	-
6025	Worker Compensation Insurance	2,586	3,216	3,118	4,341	-	-	4,341
6026	State Unemployment Taxes	783	810	27	810	-	-	810
6030	Employee Tuition Reimbursement	-	-	-	-	-	-	-
6040	Other Post Employment Benefits	17,150	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	276,437	266,709	268,179	278,238	-	-	278,238
6101	Office Supplies	688	700	906	975	-	-	975
6105	Food Supplies	580	500	1,174	800	-	-	800
6106	Materials and Parts	8	-	8	-	-	-	-
6107	Clothing and Uniforms	352	325	325	325	-	-	325
6108	Fuel, Oil and Lubricants	1,251	930	1,231	1,230	-	-	1,230
6109	Postage	38	100	100	100	-	-	100
6119	Other Supplies	400	250	533	500	-	-	500
	TOTAL SUPPLIES	3,317	2,805	4,277	3,930	-	-	3,930
6205	Vehicle Maintenance	236	199	199	199	-	-	199
	TOTAL MAINTENANCE	236	199	199	199	-	-	199
6311	Janitorial Services	-	-	-	-	-	-	-
6312	Communication Services	14,294	15,000	19,993	20,000	-	-	20,000
6329	Other Services	-	-	-	-	-	-	-
6332	Travel and Meals	-	-	654	2,000	-	-	2,000
6333	Dues and Subscriptions	1,526	1,450	1,660	1,654	-	-	1,654
6334	Automobile Allowance	4,800	4,800	4,800	4,800	-	-	4,800
6337	Training	370	1,200	1,200	1,200	-	-	1,200
6362	Permits and Licenses	161	50	50	50	-	-	50
	TOTAL SERVICES AND CHARGES	21,151	22,500	28,357	29,704	-	-	29,704
6410	Depreciation Expense	1,372,567	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	1,372,567	-	-	-	-	-	-
	TOTAL LONG TERM DEBT	-	-	-	-	-	-	-
6691	Transfer to General Fund	1,860,931	2,246,221	2,246,221	1,806,049	-	-	1,806,049
6692	Transfer to Emp. Benefits Trust Fund	413,910	448,919	448,919	446,548	-	-	446,548
6998	Transfer to Fleet Replacement	-	-	-	50,000	-	-	50,000
	TOTAL TRANSFERS	2,274,841	2,695,140	2,695,140	2,302,597	-	-	2,302,597
611	Total Department Expenditures	3,948,549	2,987,353	2,996,152	2,614,668	-	-	2,614,668

Enterprise Fund

Utility Billing Department - 612



Utility Billing Department

Department Mission

To actively pursue, maintain, and present a friendly, professional and efficient customer service 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 2012 -2013

- Bills were mailed by the 5th working day of the month 100% of the time.
- We accomplished the 24 hour turn around on the service orders 100% of the time.

Objectives for FY 2013-2014

- Process monthly bills by the 5th working day of the month at least 100% of the time.
- Develop a testing schedule on 15% of the large meters annually.
- Strive to have a 24 hour turn around on customer service order completion 100% of the time.

Goals for FY 2013-2014

- Continue to increase training for department employees through Career Track courses, Skill Path courses and City training.
- Research the availability of statement billing.
- Improve the department's image through training and education.
- Develop tools to measure customer service such as questionnaires and surveys.

Major Budget Items:

- Postage (\$18,000)

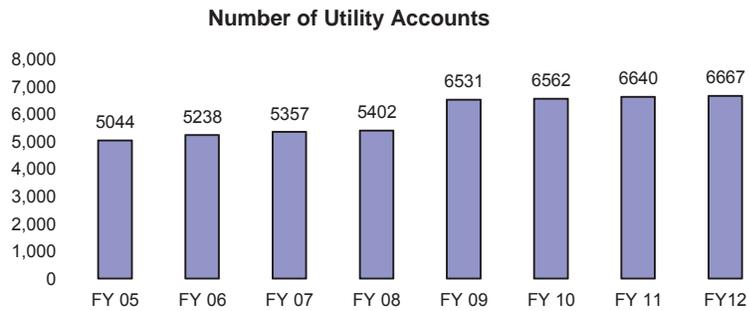
**CITY OF TOMBALL
612 - ENTERPRISE - UTILITY BILLING DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET**

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	229,713	198,275	195,651	207,591	-	-	207,591
Supplies	25,350	32,940	30,970	30,770	-	-	30,770
Maintenance	311	6,730	990	5,875	-	-	5,875
Services and charges	8,966	19,832	23,120	18,470	-	-	18,470
Total Operating	264,339	257,777	250,731	262,706	-	-	262,706
Capital Outlay	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Total Expenses	264,339	257,777	250,731	262,706	-	-	262,706

Supplemental Programs	Recurring	Non-Recur.
None		

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Billing Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Office Clerks	3.00	3.00	3.00	3.00	2.00	2.00
Utilities Serviceperson	3.00	2.00	2.00	2.00	2.00	2.00
Total	7.00	6.00	6.00	6.00	5.00	5.00

* One of the utilities service positions was moved to the Sewer Department in fiscal year 2010.



CITY OF TOMBALL
612 - ENTERPRISE - UTILITY BILLING DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	FY2014		FY2014
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	Total Budget
6001	Salaries - Administrative	43,540	51,332	48,475	52,874	-	-	52,874
6003	Wages - Full Time	107,727	103,542	99,343	109,669	-	-	109,669
6005	Wages - Overtime	1,276	1,803	1,048	1,803	-	-	1,803
6009	Wages - Other	8,898	-	4,174	-	-	-	-
6011	Vacation Pay	13,519	1,787	4,525	1,713	-	-	1,713
6012	Sick Pay	8,090	790	1,920	1,154	-	-	1,154
6013	Emergency Pay	790	-	-	-	-	-	-
6019	Miscellaneous Pay	3,675	2,820	2,560	3,095	-	-	3,095
6021	Social Security & Medicare Taxes	13,726	12,405	11,701	13,036	-	-	13,036
6022	TMRS Retirement - Employer	25,521	21,616	20,776	21,675	-	-	21,675
6025	Worker Compensation Insurance	1,645	1,100	1,093	1,492	-	-	1,492
6026	State Unemployment Taxes	1,305	1,080	36	1,080	-	-	1,080
TOTAL PERSONNEL SERVICES		229,713	198,275	195,651	207,591	-	-	207,591
6101	Office Supplies	1,572	6,150	5,890	9,000	-	-	9,000
6106	Materials and Parts	-	-	-	200	-	-	200
6107	Clothing and Uniforms	542	1,290	480	745	-	-	745
6108	Fuel, Oil and Lubricants	3,989	3,300	2,400	2,800	-	-	2,800
6109	Postage	14,781	17,250	17,250	18,000	-	-	18,000
6119	Other Supplies	4,466	4,950	4,950	25	-	-	25
TOTAL SUPPLIES		25,350	32,940	30,970	30,770	-	-	30,770
6201	Office Equipment Maintenance	-	1,000	500	5,375	-	-	5,375
6204	Other Equipment Maintenance	-	-	-	-	-	-	-
6205	Vehicle Maintenance	311	800	490	500	-	-	500
6219	Other Maintenance	-	4,930	-	-	-	-	-
TOTAL MAINTENANCE		311	6,730	990	5,875	-	-	5,875
6312	Communication Services	1,143	1,200	810	900	-	-	900
6320	Software Services	-	-	-	5,000	-	-	5,000
6329	Other Services	7,091	17,900	22,000	12,000	-	-	12,000
6332	Travel and Meals	-	-	-	150	-	-	150
6333	Dues and Subscriptions	70	70	70	70	-	-	70
6337	Training	440	200	-	200	-	-	200
6362	Permits and Licenses	222	462	240	150	-	-	150
TOTAL SERVICES AND CHARGES		8,966	19,832	23,120	18,470	-	-	18,470
6998	Transfer to Fleet Replacement	-	-	-	-	-	-	-
6999	Transfer to Capital Project Fund	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-
612	Total Department Expenditures	264,339	257,777	250,731	262,708	-	-	262,708

Enterprise Fund

Water Department - 613



Water Department

Department Mission

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 2013

- Continued Utility Infrastructure Replacement Program, which includes the replacement of over 4,900 LF of water mains, which includes 3,400 LF on Baker Dr. from Quinn Rd. to SH 249.
- Completed installation of the emergency generator for the Pine St. water plant.

Objectives for FY 2014

- Complete engineering feasibility assessment to determine need and possible location of new water well that may be necessary to replace the Baker St. well and to meet the City's growing water demand.
- Continue Utility Infrastructure Replacement Program designed to target aged and undersized distribution lines, and provide adequate fire protection.

Major Budget Items:

- Engineering assessment to determine need and possible location of new water well that may be necessary to replace the Baker St. well - \$250,000.00.

**CITY OF TOMBALL
613 - ENTERPRISE FUND - WATER DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET**

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	352,436	410,821	383,833	418,895	-	-	418,895
Supplies	184,576	183,682	197,062	201,340	-	-	201,340
Maintenance	163,826	309,627	312,825	416,127	-	5,000	421,127
Services and charges	1,686,187	1,945,603	1,740,666	1,826,252	-	-	1,826,252
Total Operating	2,387,025	2,849,733	2,634,386	2,862,614	-	5,000	2,867,614
Capital Outlay	-	590,000	590,000	-	-	9,000	9,000
Bad Debt Expense		-	-	-	-	-	-
Long Term Debt		-	-	-	-	-	-
Transfers	386,189	59,200	59,200	26,250	-	153,110	179,360
Total Expenses	2,773,214	3,498,933	3,283,586	2,888,864	-	167,110	3,055,974

Supplemental Programs	Recurring	Non-Recur.
Portable Light Tower		9,000
HVAC for FM2920 Water Well Control Room		5,000

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Crew Chief	1.00	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00
Serviceman	2.00	2.00	2.00	3.00	3.00	3.00
Locator	1.00	1.00	1.00	1.00	1.00	1.00
Utilities Laborer*	0.20	0.20	0.20	0.20	0.20	0.20
Total	6.20	6.20	6.20	7.20	7.20	7.20

* 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
2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
6003	Wages - Full Time	214,563	292,909	259,412	299,508	-	-	299,508
6004	Wages - Part Time	2,907	4,635	4,635	4,635	-	-	4,635
6005	Wages - Overtime	10,686	9,785	9,785	9,785	-	-	9,785
6006	Wages - Call Duty	11,888	15,450	18,374	15,450	-	-	15,450
6009	Wages - Other	12,322	-	6,304	-	-	-	-
6011	Vacation Pay	18,695	2,580	8,601	2,523	-	-	2,523
6012	Sick Pay	11,471	3,476	3,320	2,999	-	-	2,999
6013	Emergency Pay	-	-	467	-	-	-	-
6019	Miscellaneous Pay	3,060	3,425	3,230	3,655	-	-	3,655
6021	Social Security & Medicare Taxes	20,981	25,426	22,781	25,908	-	-	25,908
6022	TMRS Retirement - Employer	38,930	43,686	39,739	42,489	-	-	42,489
6025	Worker Compensation Insurance	5,021	7,154	7,070	9,648	-	-	9,648
6026	State Unemployment Taxes	1,911	2,295	115	2,295	-	-	2,295
TOTAL PERSONNEL SERVICES		352,436	410,821	383,833	418,895	-	-	418,895
6101	Office Supplies	79	-	25	-	-	-	-
6104	Janitorial & Cleaning Supplies	-	-	50	-	-	-	-
6106	Materials and Parts	84,539	57,000	62,000	65,000	-	-	65,000
6107	Clothing and Uniforms	2,279	3,300	2,763	3,300	-	-	3,300
6108	Fuel, Oil and Lubricants	13,378	16,200	18,963	19,000	-	-	19,000
6109	Postage	-	-	-	-	-	-	-
6110	Chemical Supplies	67,392	95,000	101,848	102,000	-	-	102,000
6119	Other Supplies	16,908	12,182	11,413	12,040	-	-	12,040
TOTAL SUPPLIES		184,576	183,682	197,062	201,340	-	-	201,340
6204	Other Equipment Maintenance	1,828	2,827	1,700	2,827	-	-	2,827
6205	Vehicle Maintenance	2,617	1,800	1,232	1,800	-	-	1,800
6207	System Maintenance	159,381	305,000	309,893	411,500	-	5,000	416,500
TOTAL MAINTENANCE		163,826	309,627	312,825	416,127	-	5,000	421,127
6304	Professional Services-Other	19,449	14,000	19,030	19,000	-	-	19,000
6305	Harris Cty. Reg. Water Authority	1,440,607	1,614,765	1,490,607	1,525,000	-	-	1,525,000
6312	Communication Services	2,371	2,662	2,085	2,100	-	-	2,100
6313	Utilities - Electrical	195,388	285,000	199,286	250,000	-	-	250,000
6316	Printing and Binding	1,718	1,400	1,718	1,825	-	-	1,825
6332	Travel and Meals	-	100	-	100	-	-	100
6333	Dues and Subscriptions	740	190	740	741	-	-	741
6335	Advertising Cost	-	386	300	386	-	-	386
6337	Training	2,365	3,500	2,000	3,500	-	-	3,500
6361	Studies and Analysis	8,560	8,600	8,600	8,600	-	-	8,600
6362	Permits and Licenses	14,813	15,000	14,800	15,000	-	-	15,000
TOTAL SERVICES AND CHARGES		1,686,187	1,945,603	1,740,666	1,826,252	-	-	1,826,252
6403	Machinery and Equipment	-	-	-	-	-	9,000	9,000
6409	System Expansion	-	590,000	590,000	-	-	-	-
TOTAL CAPITAL OUTLAY		-	590,000	590,000	-	-	9,000	9,000
6998	Transfer to Fleet Replacement	-	59,200	59,200	26,250	-	-	26,250
6999	Transfer to Capital Project Fund	386,189	-	-	-	-	153,110	153,110
TOTAL TRANSFERS		386,189	59,200	59,200	26,250	-	153,110	179,360
613	Total Department Expenditures	2,773,214	3,498,933	3,283,586	2,888,864	-	167,110	3,055,974

Enterprise Fund

Wastewater Department - 614



Wastewater Department

Department Mission

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 2013

- Continued Utility Infrastructure Replacement Program, which includes the replacement of over 1,000 LF of aged and undersized sewer mains.
- Completed installation of upgrades for the NWWTP digester and washer/compactor.

Objectives for FY 2014

- Complete approved maintenance projects that will improve the efficiency of the City's sanitary sewer collection and treatment capabilities.
- Complete engineering phase for expansion of SWWTP.
- Complete addition of emergency generator for NWWTP

Major Budget Items:

- Emergency generator for NWWTP - \$230,000.00
- Engineering for expansion of SWWTP - \$75,000.
- Complete addition of emergency generator for NWWTP - \$230,000
- Engineering review for effluent reuse for NWWTP - \$75,000
- Continue Utility Infrastructure Replacement Program - \$100,000

**CITY OF TOMBALL
614 - ENTERPRISE FUND - WASTEWATER DEPARTMENT
2013-2014 ADOPTED BUDGET WORKSHEET**

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	450,002	534,597	511,323	534,733	-	-	534,733
Supplies	128,267	108,645	99,065	105,900	-	-	105,900
Maintenance	164,232	178,127	177,357	225,227	-	-	225,227
Services and charges	350,851	353,786	363,007	360,786	-	-	360,786
Total Operating	1,093,352	1,175,155	1,150,752	1,226,646	-	-	1,226,646
Capital Outlay	25,311	298,234	178,214	-	-	230,000	230,000
Bad Debt Expense	-	-	-	-	-	-	-
Long Term Debt	-	-	-	-	-	-	-
Transfers	344,308	255,437	255,437	150,000	-	7,000	157,000
Total Expenses	1,462,972	1,728,826	1,584,403	1,376,646	-	237,000	1,613,646

Supplemental Programs	Recurring	Non-Recur.
Emergency Back-up Generator NWWTP		230,000

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Crew Chief	2.00	2.00	2.00	2.00	2.00	2.00
Plant Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	2.00	2.00	2.00	2.00	2.00	2.00
Technician	1.00	1.00	1.00	1.00	1.00	1.00
Serviceman	4.00	5.00	5.00	4.00	4.00	4.00
Part Time Laborer*	0.20	0.20	0.20	0.20	0.20	0.20
Total	10.20	11.20	11.20	10.20	10.20	10.20

* 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 was moved to the Sewer Department beginning in fiscal year 2010.

CITY OF TOMBALL
 614 - ENTERPRISE - WASTEWATER DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	Recurring	Non-Recur.	FY2014
		Actual	Budget	Projections	Base			Adopted
6003	Wages - Full Time	288,021	386,232	352,737	386,446	-	-	386,446
6004	Wages - Part Time	3,456	4,635	4,635	4,635	-	-	4,635
6005	Wages - Overtime	15,804	21,012	21,012	21,012	-	-	21,012
6006	Wages - Call Duty	14,994	15,450	15,450	15,450	-	-	15,450
6009	Wages - Other	17,190	-	11,751	-	-	-	-
6011	Vacation Pay	14,979	1,768	6,494	2,808	-	-	2,808
6012	Sick Pay	7,191	1,406	4,437	2,523	-	-	2,523
6013	Emergency Pay	888	-	1,542	-	-	-	-
6019	Miscellaneous Pay	3,530	2,860	2,860	3,110	-	-	3,110
6021	Social Security & Medicare Taxes	27,013	33,159	30,654	33,360	-	-	33,360
6022	TMRS Retirement - Employer	49,754	59,830	53,545	54,880	-	-	54,880
6024	Health Insurance	-	-	-	-	-	-	-
6025	Worker Compensation Insurance	4,546	5,680	5,821	7,944	-	-	7,944
6026	State Unemployment Taxes	2,635	2,565	385	2,565	-	-	2,565
TOTAL PERSONNEL SERVICES		450,002	534,597	511,323	534,733	-	-	534,733
6101	Office Supplies	197	100	100	100	-	-	100
6102	Educational Supplies	-	-	-	-	-	-	-
6103	Computer Supplies	-	-	-	-	-	-	-
6104	Janitorial & Cleaning Supplies	147	-	50	-	-	-	-
6105	Food Supplies	-	-	-	-	-	-	-
6106	Materials and Parts	12,062	9,800	9,800	9,800	-	-	9,800
6107	Clothing and Uniforms	3,726	4,600	4,532	4,600	-	-	4,600
6108	Fuel, Oil and Lubricants	29,985	27,745	24,860	25,000	-	-	25,000
6109	Postage	8	-	-	-	-	-	-
6110	Chemical Supplies	66,399	58,000	51,323	58,000	-	-	58,000
6119	Other Supplies	15,744	8,400	8,400	8,400	-	-	8,400
TOTAL SUPPLIES		128,267	108,645	99,065	105,900	-	-	105,900
6204	Other Equipment Maintenance	3,782	4,750	6,373	8,750	-	-	8,750
6205	Vehicle Maintenance	7,337	4,400	2,007	2,500	-	-	2,500
6206	Building Maintenance	-	-	-	-	-	-	-
6207	System Maintenance	153,113	168,977	168,977	213,977	-	-	213,977
TOTAL MAINTENANCE		164,232	178,127	177,357	225,227	-	-	225,227
6304	Professional Services-Other	60,355	-	3,695	10,000	-	-	10,000
6312	Telephone Services	2,676	2,800	2,700	2,800	-	-	2,800
6313	Utilities - Electrical	166,694	225,000	187,223	210,000	-	-	210,000
6329	Other Services	37,656	55,000	82,000	55,000	-	-	55,000
6332	Travel and Meals	9	-	9	-	-	-	-
6333	Dues and Subscriptions	830	880	880	880	-	-	880
6336	Equipment Rentals	-	500	500	500	-	-	500
6337	Training	3,662	3,500	2,500	3,500	-	-	3,500
6361	Studies and Analysis	43,166	34,000	42,000	43,000	-	-	43,000
6362	Permits and Licenses	35,803	32,106	41,500	35,106	-	-	35,106
TOTAL SERVICES AND CHARGES		350,851	353,786	363,007	360,786	-	-	360,786
6403	Machinery and Equipment	-	15,417	16,645	-	-	-	-
6409	System Expansion	25,311	282,817	161,569	-	-	230,000	230,000
TOTAL CAPITAL OUTLAY		25,311	298,234	178,214	-	-	230,000	230,000
6998	Transfer to Fleet Replacement	22,000	-	-	-	-	-	-
6999	Transfer to Capital Project Fund	322,308	255,437	255,437	150,000	-	7,000	157,000
TOTAL TRANSFERS		344,308	255,437	255,437	150,000	-	7,000	157,000
614	Total Department Expenditures	1,462,972	1,728,826	1,584,403	1,376,646	-	237,000	1,613,646

Enterprise Fund

Gas Department - 615



Gas Department

Department Mission

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 2013

- Completed installation of closed odorant injection systems that allow operators to refill odorant in a closed system.

Objectives for FY 2014

- Ensure compliance with the Railroad Commission's new DIMP program, thereby maintaining the excellent standing The City's gas system has with the State.

Major Budget Items:

- None

CITY OF TOMBALL
 615 - ENTERPRISE FUND - GAS DEPARTMENT
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	311,481	348,548	328,815	336,295	-	-	336,295
Supplies	1,093,528	2,026,475	1,439,419	2,046,475	-	-	2,046,475
Maintenance	1,940	7,375	4,835	6,775	-	-	6,775
Services and charges	31,998	37,761	45,191	45,486	-	-	45,486
Total Operating	1,438,947	2,420,159	1,818,260	2,435,031	-	-	2,435,031
Capital Outlay	-	80,000	80,000	-	-	-	-
Transfers	507,530	31,872	31,872	26,250	-	-	26,250
Total Expenses	1,946,477	2,532,031	1,930,132	2,461,281	-	-	2,461,281

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Foreman	1.00	1.00	1.00	1.00	1.00	1.00
Crew Chief	1.00	1.00	1.00	1.00	1.00	1.00
Technician	1.00	1.00	1.00	1.00	1.00	1.00
Serviceman	3.00	3.00	3.00	3.00	3.00	3.00
Part Time Laborer*	0.20	0.20	0.20	0.20	0.20	0.20
Total	6.20	6.20	6.20	6.20	6.20	6.20

CITY OF TOMBALL
 615 - ENTERPRISE - GAS DEPARTMENT
 2013-2014 BUDGET WORKSHEET

ACCT	ACCOUNT NAME	FY2012	FY2013	FY2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted Budget
6003	Wages - Full Time	191,093	249,097	208,983	243,205	-	-	243,205
6004	Wages - Part Time	3,040	4,635	4,655	4,635	-	-	4,635
6005	Wages - Overtime	6,090	8,240	6,578	8,240	-	-	8,240
6006	Wages - Call Duty	17,109	15,450	17,010	15,450	-	-	15,450
6009	Wages - Other	11,504	-	6,037	-	-	-	-
6011	Vacation Pay	12,173	2,515	9,589	1,752	-	-	1,752
6012	Sick Pay	10,435	1,947	15,855	730	-	-	730
6013	Emergency Pay	-	-	225	-	-	-	-
6019	Miscellaneous Pay	3,490	3,520	3,375	2,060	-	-	2,060
6020	Volunteers' State Retirement	-	-	-	-	-	-	-
6021	Social Security & Medicare Taxes	18,637	21,842	19,848	21,124	-	-	21,124
6022	TMRS Retirement - Employer	34,576	37,441	34,359	34,535	-	-	34,535
6025	Worker Compensation Insurance	1,680	2,106	2,059	2,809	-	-	2,809
6026	State Unemployment Taxes	1,654	1,755	242	1,755	-	-	1,755
TOTAL PERSONNEL SERVICES		311,481	348,548	328,815	336,295	-	-	336,295
6101	Office Supplies	53	-	28	-	-	-	-
6104	Janitorial & Cleaning Supplies	-	-	50	-	-	-	-
6105	Food Supplies	23	-	63	-	-	-	-
6106	Materials and Parts	44,096	43,000	51,000	50,000	-	-	50,000
6107	Clothing and Uniforms	2,076	3,000	3,000	3,000	-	-	3,000
6108	Fuel, Oil and Lubricants	17,381	15,475	12,775	15,475	-	-	15,475
6109	Postage	131	-	131	-	-	-	-
6110	Chemical Supplies	1,222	3,500	2,042	2,500	-	-	2,500
6119	Other Supplies	5,409	11,500	11,500	25,500	-	-	25,500
6129	Gas Purchases	1,023,136	1,950,000	1,358,830	1,950,000	-	-	1,950,000
TOTAL SUPPLIES		1,093,528	2,026,475	1,439,419	2,046,475	-	-	2,046,475
6204	Other Equipment Maintenance	5	1,500	1,123	1,200	-	-	1,200
6205	Vehicle Maintenance	768	875	875	875	-	-	875
6207	System Maintenance	1,132	4,000	2,337	4,000	-	-	4,000
6219	Other Maintenance	35	1,000	500	700	-	-	700
TOTAL MAINTENANCE		1,940	7,375	4,835	6,775	-	-	6,775
6303	Professional Services-Legal	-	-	-	-	-	-	-
6304	Professional Services-Other	4,782	5,000	14,000	12,500	-	-	12,500
6312	Telephone Services	2,535	2,800	2,507	2,800	-	-	2,800
6313	Utilities - Electrical	1,935	2,000	2,000	2,000	-	-	2,000
6320	Computer Software Service	178	-	-	-	-	-	-
6322	Inspections Services	-	4,000	2,875	4,000	-	-	4,000
6329	Other Services	2,166	2,000	2,225	2,225	-	-	2,225
6332	Travel and Training	12	-	180	-	-	-	-
6333	Dues and Subscriptions	1,695	1,250	1,250	1,250	-	-	1,250
6335	Advertising Cost	222	225	225	225	-	-	225
6336	Equipment Rentals	127	250	1,125	250	-	-	250
6337	Training	16,257	18,600	17,264	18,600	-	-	18,600
6362	Permits and Licenses	2,091	1,636	1,540	1,636	-	-	1,636
TOTAL SERVICES AND CHARGES		31,998	37,761	45,191	45,486	-	-	45,486
6405	Vehicle Equipment	-	-	-	-	-	-	-
6409	System Expansion	-	80,000	80,000	-	-	-	-
TOTAL CAPITAL OUTLAY		-	80,000	80,000	-	-	-	-
6998	Transfer to Fleet Replacement	22,000	23,000	23,000	26,250	-	-	26,250
6999	Transfer to Capital Project Fund	485,530	8,872	8,872	-	-	-	-
TOTAL TRANSFERS		507,530	31,872	31,872	26,250	-	-	26,250
615	Total Department Expenditures	1,946,476	2,532,031	1,930,132	2,461,281	-	-	2,461,281

Enterprise Fund

DEBT



CITY OF TOMBALL
 616 - ENTERPRISE FUND - PRINCIPAL AND INTEREST
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Revenue Bonds							
Principal	-	415,000	415,000	435,000	-	-	435,000
Interest	138,833	123,751	123,751	107,705	-	-	107,705
New Debt	-	-	-	-	-	-	-
Total Revenue Debt	138,833	538,751	538,751	542,705	-	-	542,705
Certificates							
Principal	-	632,500	1,220,177	635,250	-	-	635,250
Interest	130,245	185,697	185,967	147,840	-	-	147,840
New Debt	-	-	-	-	-	-	-
Total CO Debt	130,245	818,197	1,406,144	783,090	-	-	783,090
Fiscal fees	3,329	10,000	14,260	3,735	-	-	3,735
Total Expenses	272,406	1,366,948	1,959,155	1,329,530	-	-	1,329,530

City of Tomball
Enterprise Fund
Consolidated Debt Payment Schedule
2013-2014 Annual Budget

Fiscal Year	Principal	Interest	Total
2014	\$ 1,070,250	\$ 255,545	\$ 1,325,795
2015	1,082,000	228,783	1,310,783
2016	1,083,250	196,574	1,279,824
2017	1,086,750	162,127	1,248,877
2018	1,100,750	125,401	1,226,151
2019	1,109,750	86,468	1,196,218
2020	563,750	55,605	619,355
2021	558,250	33,165	591,415
2022	550,000	11,000	561,000
Total	\$ 8,204,750	\$ 1,154,669	\$ 9,359,419

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

Fiscal Year	Principal	Coupon	Interest	Total P & I
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
Total	\$ 2,900,000		\$ 367,000	\$ 3,267,000

City of Tomball

Series 2011 General Obligation Refunding Bonds- Enterprise Portion

\$8,650,000 - Tax Supported 45%, Utility System 55%

Issue Date : July 1, 2011

Fiscal				Total
Year	Principal	Coupon	Interest	P & I
2014	35,750	2.000%	144,843	180,593
2015	627,000	2.000%	138,215	765,215
2016	613,250	2.500%	124,279	737,529
2017	596,750	2.500%	109,154	705,904
2018	585,750	3.000%	92,909	678,659
2019	574,750	3.000%	75,501	650,251
2020	563,750	4.000%	55,605	619,355
2021	558,250	4.000%	33,165	591,415
2022	550,000	4.000%	11,000	561,000
Total	\$ 4,705,250		\$ 784,671	\$ 5,489,921

Debt Service Fund



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 related debt of the City of Tomball carries a “AA-” rating from Standard and Poor’s and “Aa3” from Moody’s Investors Services.

Fund Narrative

The City paid \$1,800,649 toward principal on its outstanding tax supported debt as well as \$803,730 in interest. Projected ending fund balance for FY 2013 of \$1,702,089 represents 52% of FY 2014 principal and interest payments on debt. Total debt service payments including fiscal changes for FY 2014 are budgeted at \$3,266,867. The projected ending fund balance for FY 2014 is \$ 2,057,958.

The City issued \$14,500,000 in General Obligation Certificates of obligation to fund two projects, the extension of Medical Complex Drive to Cherry Street and the completion of the M121 Drainage channel, during FY 2012. A \$0.09 cent increase to \$0.23 cents in the Debt Service tax rate was approved to service this debt.

Shown below is the City’s debt position as of the beginning of FY 2014.

Total outstanding general obligation debt	\$36,569,193
Less self-supporting debt from the Enterprise Fund	<u>9,252,250</u>
NET OUTSTANDING GENERAL OBLIGATION DEBT	<u><u>\$27,316,943</u></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 \$2.50 per \$100 of valuation. The City does not have a debt limit outlined in its Charter.

300 Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

2013-2014 Adopted Budget Worksheet

	FY2012 Actual	FY2013 Current Budget	FY 2013 Projections	FY2014 Adopted Budget
Revenues:				
Current taxes	\$ 2,569,053	\$ 2,964,900	\$ 3,103,520	\$ 3,030,420
Delinquent taxes	108,465	35,000	35,000	35,000
Penalty and interest	25,706	25,000	20,000	20,000
Interest	2,273	2,500	2,500	2,500
Bond Proceeds		-	-	-
Other	5	-	-	-
TEDC Contributions				534,816
Total Revenues	\$ 2,705,503	\$ 3,027,400	\$ 3,161,020	\$ 3,622,736
Expenditures:				
Principal	\$ 1,131,250	\$ 1,737,500	\$ 1,800,649	\$ 2,210,330
Interest	803,729	912,545	938,115	978,957
Lease Payment- Fire Truck	60,807	88,719	63,149	65,580
		-	-	-
Fees	3,008	9,000	135,000	12,000
Total Expenditures	\$ 1,998,795	\$ 2,747,764	\$ 2,936,913	\$ 3,266,867
Other Sources/(Uses):				
Transfers		-	-	-
Total Other Sources/(Uses)	-	-	-	-
Revenues Over/(Under) Expenditures	\$ 706,708	\$ 279,636	\$ 224,107	\$ 355,869
Beginning Fund Balance	\$ 771,274	\$ 1,477,982	\$ 1,477,982	\$ 1,702,089
Ending Fund Balance	\$ 1,477,982	\$ 1,757,617	\$ 1,702,089	\$ 2,057,958
Ending FB as % of Next Year's Debt Service Requirement		54%	52%	63%

City of Tomball
Debt Service Fund
Consolidated Debt Payment Schedule
2013-2014 Annual Budget

Fiscal Year	Principal	Interest	Total
2014	2,210,330	955,817	3,166,147
2015	2,266,104	856,289	3,122,394
2016	2,287,476	803,659	3,091,135
2017	2,321,699	752,581	3,074,280
2018	2,350,527	698,722	3,049,249
2019	2,094,464	646,050	2,740,514
2020	2,123,513	593,608	2,717,121
2021	2,157,180	537,224	2,694,405
2022	2,105,000	479,211	2,584,211
2023	1,705,000	431,886	2,136,886
2024	1,160,000	396,138	1,556,138
2025	1,195,000	362,363	1,557,363
2026	1,230,000	326,113	1,556,113
2027	1,270,000	287,113	1,557,113
2028	1,310,000	244,663	1,554,663
2029	1,355,000	199,113	1,554,113
2030	1,395,000	150,844	1,545,844
2031	1,445,000	99,103	1,544,103
2032	1,500,000	44,184	1,544,184
2033	540,000	8,100	548,100
Total	\$ 34,021,294	\$ 8,872,779	\$ 42,894,073

City of Tomball

Combination Tax and Revenue Certificates of Obligation, Series 2010, Refunding Bonds

Purpose- Street Improvements

\$2,210,000 - Tax Supported

Issue Date: August 15, 2010

Fiscal Year	Principal	Coupon	Interest	Total P & I
2014	260,000	1.500%	24,620	284,620
2015	270,000	2.000%	19,970	289,970
2016	270,000	2.000%	14,570	284,570
2017	280,000	2.000%	9,070	289,070
2018	285,000	2.200%	3,135	288,135
Total	<u>\$ 1,365,000</u>		<u>\$ 71,365</u>	<u>\$ 1,436,365</u>

Debt refunded August 31, 2010

City of Tomball
Series 2011 General Obligation Refunding Bonds
\$8,650,000 - Tax Supported 45%, Utility System 55%
Issue Date : July 1, 2011

Fiscal Year	Principal	Coupon	Interest	Total P & I
2014	29,250	2.000%	118,508	147,758
2015	513,000	2.000%	113,085	626,085
2016	501,750	2.500%	101,683	603,433
2017	488,250	2.500%	89,308	577,558
2018	479,250	3.000%	76,016	555,266
2019	470,250	3.000%	61,774	532,024
2020	461,250	4.000%	45,495	506,745
2021	456,750	4.000%	27,135	483,885
2022	450,000	4.000%	9,000	459,000
Total	\$ 3,849,750		\$ 642,004	\$ 4,491,754

City of Tomball
2011 Lease Purchase- Pierce Velocity Fire Truck
Issue Date : July 1, 2011

Fiscal Year	Principal	Interest	Total P & I
2014	65,580	23,140	88,719
2015	68,104	20,615	88,719
2016	70,726	17,993	88,719
2017	73,449	15,270	88,719
2018	76,277	12,442	88,719
2019	79,214	9,506	88,719
2020	82,263	6,456	88,719
2021	85,430	3,289	88,719
Total	\$ 601,044	\$ 108,710	\$ 709,754

All payments due April 20th of each year.

City of Tomball
 Tax Certificates of Obligation, Series 2012
 \$14,500,000 - Tax Supported 100%
 Issue Date : January 1, 2012
 Closing Date: January 5, 2012
 Medical Complex Drive; M121 West Drainage Project

Fiscal Year	Principal	Coupon	Interest	Total P & I
2014	575,000	4.250%	484,469	1,059,469
2015	585,000	4.250%	459,819	1,044,819
2016	595,000	3.000%	438,463	1,033,463
2017	610,000	3.000%	420,388	1,030,388
2018	620,000	3.000%	401,938	1,021,938
2019	635,000	3.000%	383,113	1,018,113
2020	650,000	3.000%	363,838	1,013,838
2021	670,000	3.000%	344,038	1,014,038
2022	690,000	3.000%	323,638	1,013,638
2023	710,000	3.000%	302,638	1,012,638
2024	730,000	3.250%	280,125	1,010,125
2025	755,000	3.500%	255,050	1,010,050
2026	780,000	3.625%	227,700	1,007,700
2027	810,000	3.750%	198,375	1,008,375
2028	840,000	4.000%	166,388	1,006,388
2029	870,000	4.000%	132,188	1,002,188
2030	900,000	4.000%	96,788	996,788
2031	935,000	4.125%	59,503	994,503
2032	975,000	4.125%	20,109	995,109
Total	\$ 13,935,000		\$ 5,358,563	\$ 19,293,563

City of Tomball

General Obligation Refunding Bonds, Series 2013

\$6,370,000 - Tax Supported 90.59%, Utility System 9.41%*

Issue Date : January 1, 2013

Closing Date: January 17, 2013

Refunded Series 2002 Certificates of Obligation (Unrefunded portion of original issue)
and Series 2003 Certificates of Obligation

Fiscal Year	Principal	Coupon	Interest	Total P & I
2014	985,500	1.000%	65,265.00	1,050,765
2015	490,000	1.000%	57,887.50	547,888
2016	500,000	1.000%	52,937.50	552,938
2017	510,000	1.100%	47,632.50	557,633
2018	520,000	1.250%	41,577.50	561,578
2019	530,000	1.050%	35,545.00	565,545
2020	545,000	1.250%	29,356.25	574,356
2021	550,000	1.400%	22,100.00	572,100
2022	560,000	1.550%	13,910.00	573,910
2023	580,000	1.650%	4,785.00	584,785
Total	\$ 5,770,500		\$ 370,996	\$ 6,141,496

*Tax supported 100% 2015 to 2023

City of Tomball
Tax Certificates of Obligation, Series 2013
\$ 8,500,000 - Tax Supported 100%
Issue Date : May 15, 2013
Sale Date: May 23, 2013
Business Park

Fiscal Year	Principal	Coupon	Interest	Total P & I
2014	\$ 295,000	2.000%	\$ 239,816	\$ 534,816
2015	340,000	2.000%	184,913	524,913
2016	350,000	2.000%	178,013	528,013
2017	360,000	2.000%	170,913	530,913
2018	370,000	2.000%	163,613	533,613
2019	380,000	2.000%	156,113	536,113
2020	385,000	2.000%	148,463	533,463
2021	395,000	2.000%	140,663	535,663
2022	405,000	2.000%	132,663	537,663
2023	415,000	2.000%	124,463	539,463
2024	430,000	2.000%	116,013	546,013
2025	440,000	2.000%	107,313	547,313
2026	450,000	2.000%	98,413	548,413
2027	460,000	2.250%	88,738	548,738
2028	470,000	2.250%	78,275	548,275
2029	485,000	2.500%	66,925	551,925
2030	495,000	2.750%	54,056	549,056
2031	510,000	3.000%	39,600	549,600
2032	525,000	3.000%	24,075	549,075
2033	540,000	3.000%	8,100	548,100
				-
Total	\$ 8,500,000		\$ 2,321,141	\$ 10,821,141

Special Revenue Funds



Special Revenue Funds

Statement of Revenues, Expenditures and Changes in Fund Balance 2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget
Revenues:							
Occupancy Tax	\$ 352,991	\$ 350,000	\$ 320,000	\$ 390,000			\$ 390,000
Fines and Warrants	359,442	343,000	326,260	323,000			323,000
Grants	-	613,000	589,959	632,000			632,000
Interest	2,352	2,150	2,100	2,150			2,150
Event Revenue	16,157	6,050	28,600	34,250			34,250
TEDC Contributions	25,000	-	-	-			-
Transfers and Other	48,926	15,000	25,000	57,373			57,373
Total	\$ 804,867	\$ 1,329,200	\$ 1,291,919	\$ 1,438,773	\$ -	\$ -	\$ 1,438,773
Expenditures:							
General Special	\$ 21,176	\$ 35,000	\$ 20,000	\$ 40,000			\$ 40,000
Senior Housing	-	-	-	-			-
Court Building Security	-	1,000	1,000	1,000			1,000
Court Building Technology	1,500	1,500	15,650	1,500			1,500
Hotel Occupancy	453,021	410,919	396,901	486,364			486,364
Red Light Cameras	127,206	676,002	675,173	281,520	3,000	64,000	348,520
DA Grant	-	-	440	-			-
SAFER Grant	-	613,000	595,664	673,709			673,709
Department of Justice Grant	3,550	-	-	-			-
Fun Runs	5,047	5,350	4,850	8,000			8,000
Total	\$ 611,502	\$ 1,742,771	\$ 1,709,678	\$ 1,492,093	\$ 3,000	\$ 64,000	\$ 1,559,093
Revenues Over (Under)							
Expenditures	\$ 193,365	\$ (413,571)	\$ (417,759)	\$ (53,320)	\$ (3,000)	\$ (64,000)	\$ (120,320)
Beginning Fund Balance	\$ 1,266,234	\$ 1,459,599	\$ 1,459,599	\$ 1,037,505			\$ 1,037,505
Ending Fund Balance	\$ 1,459,599	\$ 1,046,028	\$ 1,041,840	\$ 984,185			\$ 917,185

200 - General Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget
Revenues:							
Abandoned Vehicles		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seized Funds		-	-	-	-	-	-
Child Safety	12,417	13,000	12,760	13,000	-	-	13,000
Interest	239	250	200	200	-	-	200
Other	-	-	-	-	-	-	-
Total	\$ 12,656	\$ 13,250	\$ 12,960	\$ 13,200	\$ -	\$ -	\$ 13,200
Expenditures:							
Supplies	\$ 7,579	\$ 20,000	\$ 15,000	\$ 25,000	\$ -	\$ -	\$ 25,000
Communication Services	-	-	-	-	-	-	-
Child Safety Education	13,597	15,000	5,000	15,000	-	-	15,000
Capital*	-	-	-	-	-	-	-
Total	\$ 21,176	\$ 35,000	\$ 20,000	\$ 40,000	\$ -	\$ -	\$ 40,000
Revenues Over (Under)							
Expenditures	\$ (8,520)	\$ (21,750)	\$ (7,040)	\$ (26,800)	\$ -	\$ -	\$ (26,800)
Beginning Fund Balance	\$ 138,810	\$ 130,290	\$ 130,290	\$ 123,250			\$ 123,250
Ending Fund Balance	\$ 130,290	\$ 108,540	\$ 123,250	\$ 96,450			\$ 96,450

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.

220 - Municipal Court Building Security Fund

Statement of Revenues, Expenditures and Changes in Fund Balance 2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget	
Revenues:								
Fines and Warrants	\$ 22,674	\$ 25,000	\$ 24,000	\$ 25,000			\$ 25,000	
Interest	304	300	300	300			\$ 300	
Transfers In							\$ -	
Total	\$ 22,978	\$ 25,300	\$ 24,300	\$ 25,300	\$ -	\$ -	\$ 25,300	
Expenditures:								
Personnel	\$ -	\$ -	\$ -	\$ -			\$ -	
Supplies	-	1,000	1,000	1,000			\$ 1,000	
Maintenance	-	-	-	-			\$ -	
Services and Charges	-	-	-	-			\$ -	
Capital	-	-	-	-			\$ -	
Total	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000	
Revenues Over (Under)								
Expenditures	\$ 22,978	\$ 24,300	\$ 23,300	\$ 24,300			\$ 24,300	
Beginning Fund Balance	\$ 162,323	\$ 185,301	\$ 185,301	\$ 208,601			\$ 208,601	
Ending Fund Balance	\$ 185,301	\$ 209,601	\$ 208,601	\$ 232,901			\$ 232,901	

Fund Description

The General Fund was previously 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 2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget
Revenues:							
Fines and Warrants	\$ 30,232	\$ 30,000	\$ 34,500	\$ 35,000	\$ -	\$ -	\$ 35,000
Interest	307	300	350	400	-	-	400
Transfers In	-	-	-	-	-	-	-
Total	\$ 30,539	\$ 30,300	\$ 34,850	\$ 35,400	\$ -	\$ -	\$ 35,400
Expenditures:							
Supplies	\$ -	\$ -	\$ 650	\$ -	\$ -	\$ -	\$ -
Maintenance	-	-	-	-	-	-	-
Services and Charges	1,500	1,500	15,000	1,500	-	-	1,500
Capital	-	-	-	-	-	-	-
Total	\$ 1,500	\$ 1,500	\$ 15,650	\$ 1,500	\$ -	\$ -	\$ 1,500
Revenues Over (Under)							
Expenditures	\$ 29,039	\$ 28,800	\$ 19,200	\$ 33,900	\$ -	\$ -	\$ 33,900
Beginning Fund Balance	\$ 200,226	\$ 229,265	\$ 229,265	\$ 248,465			\$ 248,465
Ending Fund Balance	\$ 229,265	\$ 258,065	\$ 248,465	\$ 282,365			\$ 282,365

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 2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget
Revenues:							
Occupancy Tax	\$ 352,991	\$ 350,000	\$ 320,000	390,000	\$ -	\$ -	\$ 390,000
Miscellaneous Income	48,926	15,000	15,000	10,000	-	-	\$ 10,000
Event Revenue	10,150	-	20,000	25,000	-	-	\$ 25,000
TEDC Contributions	25,000	-	-	-	-	-	\$ -
Interest	514	400	500	500	-	-	\$ 500
Transfers In	-	-	-	10,000	-	-	\$ 10,000
Total	\$ 437,581	\$ 365,400	\$ 355,500	\$ 435,500	\$ -	\$ -	\$ 435,500
Expenditures:							
Grants	253,893	156,000	179,152	161,300	-	-	161,300
Second Saturday Events	37,261	67,840	65,325	77,689	-	-	77,689
Tourism	153,934	177,896	143,241	230,039	-	-	230,039
Transfer to Employee Benefits Trust Fund	7,934	9,183	9,183	17,336	-	-	17,336
Total	\$ 453,021	\$ 410,919	\$ 396,901	\$ 486,364	\$ -	\$ -	\$ 486,364
Revenues Over (Under)							
Expenditures	\$ (15,441)	\$ (45,519)	\$ (41,401)	\$ (50,864)	\$ -	\$ -	\$ (50,864)
Beginning Fund Balance	\$ 308,050	\$ 292,609	\$ 292,609	\$ 251,208			\$ 251,208
Ending Fund Balance	\$ 292,609	\$ 247,090	\$ 251,208	\$ 200,344			\$ 200,344
25% of Operating Expenses - Target		60%	63%	41%			41%

Fund Description

The Hotel Occupancy Tax Fund accounts for revenues received from hotel occupancy taxes. By state statute, cities with populations of less than 125,000 must spend at least 1% of hotel tax revenues on advertising, no more than 15% on the encouragement, promotion, improvement, and application of the arts and a maximum of 50% on historical preservation. Hotels submit quarterly to the City an occupancy tax based upon 7% of total room receipts. Compliance with the provisions of the state statutes is monitored by the City administration on a continuing basis.

CITY OF TOMBALL
 240-HOTEL OCCUPANCY TAX - HOT (GRANTS)
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012 Actual	FY2013 Budget	FY2013 Projections	FY2014 Base	Recurring	Non-Recur.	FY2014 Adopted Budget
Supplies	-	-	-	300	-	-	300
Services and charges	253,893	156,000	179,152	161,000	-	-	161,000
Total Operating Expenditures	253,893	156,000	179,152	161,300	-	-	161,300
Total Expenditures	253,893	156,000	179,152	161,300	-	-	161,300

Supplemental Programs	Recurring	Non-Recur.
None		

Staffing	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Community Event Coordinator	0.00	0.50	0.50	1.00	1.00
Marketing Director	0.00	0.00	1.00	1.00	1.00
Total	0.00	0.50	1.50	2.00	2.00

**CITY OF TOMBALL
240-HOTEL OCCUPANCY TAX - HOT (GRANTS)
2013-2014 ADOPTED BUDGET WORKSHEET**

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Non-		FY2014
		Actual	Budget	Projections	Base	Recurring	Recurring	Adopted Budget
6101	Office Supplies	-	-	-	300	-	-	300
	TOTAL SUPPLIES	-	-	-	300	-	-	300
6351	Tomball Chamber of Commerce	35,000	35,000	35,000	35,000	-	-	35,000
6352	Spring Creek Historical Society	30,000	30,000	30,000	30,000	-	-	30,000
6353	The Regional Arts Council	11,200	11,000	11,000	11,000	-	-	11,000
6356	Tomball Sister City Organization	46,022	50,000	73,152	65,000	-	-	65,000
6358	Other-Tourism Expenditures	44,596	-	-	-	-	-	-
6359	Grants	80,031	30,000	30,000	20,000	-	-	20,000
6360	Main Street Advertising	7,044	-	-	-	-	-	-
	TOTAL SERVICES AND CHARGES	253,893	156,000	179,152	161,000	-	-	161,000
240	Total Department Expenditures	253,893	156,000	179,152	161,300	-	-	161,300

CITY OF TOMBALL
 241-HOTEL OCCUPANCY TAX-2ND SATURDAY
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	16,577	37,422	35,807	40,671	-	-	40,671
Supplies	4,880	6,550	6,550	8,900	-	-	8,900
Services and charges	15,804	23,868	22,968	28,118	-	-	28,118
Total Operating Expenditures	37,261	67,840	65,325	77,689	-	-	77,689
Transfers	-	-	-	8,668	-	-	8,668
Total Expenditures	37,261	67,840	65,325	86,357	-	-	86,357

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Community Events Coordinator	0.50	0.50	0.50	0.50	1.00	1.00
Total	0.50	0.50	0.50	0.50	1.00	1.00

**CITY OF TOMBALL
241-HOTEL OCCUPANCY TAX-2ND SATURDAY
2013-2014 ADOPTED BUDGET WORKSHEET**

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	Recurring	Non-	FY2014
		Actual	Budget	Projections	Base		Recurring	Adopted
6001	Salaries - Administrative	-	-	28,998	32,115	-	-	32,115
6003	Wages - Full Time	-	29,222	-	-	-	-	-
6004	Wages - Part Time	14,627	-	-	-	-	-	-
6005	Wages - Overtime	488	515	-	-	-	-	-
6009	Wages - Other	-	-	337	-	-	-	-
6011	Vacation Pay	-	-	-	334	-	-	334
6019	Miscellaneous Pay	-	-	-	75	-	-	75
6021	Social Security & Medicare Taxes	1,156	2,517	2,242	2,804	-	-	2,804
6022	TMRS Retirement - Employer	-	4,820	4,144	4,968	-	-	4,968
6025	Worker Compensation Insurance	31	78	77	105	-	-	105
6026	State Unemployment Taxes	275	270	9	270	-	-	270
	TOTAL PERSONNEL SERVICES	16,577	37,422	35,807	40,671	-	-	40,671
6101	Office Supplies	101	1,450	1,450	1,000	-	-	1,000
6105	Food Supplies	161	300	300	600	-	-	600
6119	Other Supplies	4,488	4,500	4,500	7,000	-	-	7,000
6130	Furniture <\$20,000	130	300	300	300	-	-	300
	TOTAL SUPPLIES	4,880	6,550	6,550	8,900	-	-	8,900
6304	Professional Services-Other	187	1,200	1,200	2,200	-	-	2,200
6312	Communications Services	-	768	768	768	-	-	768
6327	Garbage Services	1,825	2,000	2,000	1,750	-	-	1,750
6329	Other Services	600	3,000	3,000	5,000	-	-	5,000
6334	Automobile Allowance	-	2,400	2,400	2,400	-	-	2,400
6335	Advertising Cost	4,992	5,000	5,000	5,000	-	-	5,000
6336	Equipment Rentals	2,234	3,000	2,100	4,500	-	-	4,500
6358	Other Tourism Expenditures	5,966	6,500	6,500	6,500	-	-	6,500
	TOTAL SERVICES AND CHARGES	15,804	23,868	22,968	28,118	-	-	28,118
6692	Transfer to Employee Benefits	-	-	-	8,668	-	-	8,668
	TOTAL TRANSFERS	-	-	-	8,668	-	-	8,668
241	Total Department Expenditures	37,261	67,840	65,325	86,357	-	-	86,357

CITY OF TOMBALL
 243-HOTEL OCCUPANCY TAX- TOURISM
 2013-2014 ADOPTED BUDGET WORKSHEET

	FY2012	FY2013	FY2013	FY2014			FY2014
	Actual	Budget	Projections	Base	Recurring	Non-Recur.	Adopted
							Budget
Personnel services	70,277	73,843	73,588	83,571	-	-	83,571
Supplies	2,726	5,700	1,300	7,300	-	-	7,300
Services and charges	80,931	98,353	68,353	139,168	-	-	139,168
Total Operating Expenditures	153,934	177,896	143,241	230,039	-	-	230,039
Transfers	7,934	9,183	9,183	8,668	-	-	8,668
Total Expenditures	161,868	187,079	152,424	238,707	-	-	238,707

Supplemental Programs Recurring Non-Recur.
 None

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Marketing Director	0.00	0.00	0.00	1.00	1.00	1.00
Total	0.00	0.00	0.00	1.00	1.00	1.00

**CITY OF TOMBALL
243-HOTEL OCCUPANCY TAX- TOURISM
2013-2014 ADOPTED BUDGET WORKSHEET**

ACCT	ACCOUNT NAME	FY2012	FY2013	FY 2013	FY2014	FY2014		
		Actual	Budget	Projections	Base	Recurring	Non-Recurring	Adopted Budget
6001	Salaries - Administrative	53,350	58,359	57,449	65,853	-	-	65,853
6009	Wages - Other	1,961	-	1,122	-	-	-	-
6011	Vacation Pay	1,090	253	263	783	-	-	783
6012	Sick Pay	218	898	898	1,044	-	-	1,044
6019	Miscellaneous Pay	-	100	100	160	-	-	160
6021	Social Security & Medicare Taxes	4,742	4,986	4,996	5,767	-	-	5,767
6022	TMRS Retirement - Employer	8,655	8,899	8,712	9,589	-	-	9,589
6025	Worker Compensation Insurance	-	78	39	105	-	-	105
6026	State Unemployment Taxes	261	270	9	270	-	-	270
	TOTAL PERSONNEL SERVICES	70,277	73,843	73,588	83,571	-	-	83,571
6101	Office Supplies	865	200	200	500	-	-	500
6105	Food Supplies	-	-	-	1,000	-	-	1,000
6107	Clothing and Uniforms	300	300	300	300	-	-	300
6119	Other Supplies	1,561	5,200	800	5,500	-	-	5,500
	TOTAL SUPPLIES	2,726	5,700	1,300	7,300	-	-	7,300
6304	Professional Services-Other	3,105	28,900	19,000	35,500	-	-	35,500
6312	Communications Services	853	768	768	768	-	-	768
6327	Garbage Services	-	-	-	3,200	-	-	3,200
6329	Other Services	474	-	-	5,000	-	-	5,000
6332	Travel and Meals	2,332	2,800	2,800	2,800	-	-	2,800
6333	Dues and Subscriptions	-	755	755	1,000	-	-	1,000
6334	Automobile Allowance	4,800	4,800	4,800	4,800	-	-	4,800
6335	Advertising Cost	17,241	40,000	19,000	45,500	-	-	45,500
6336	Equipment Rentals	-	17,100	18,000	37,200	-	-	37,200
6337	Training	579	1,230	1,230	1,400	-	-	1,400
6358	Other Tourism Expenditures	51,547	2,000	2,000	2,000	-	-	2,000
	TOTAL SERVICES AND CHARGES	80,931	98,353	68,353	139,168	-	-	139,168
6692	Transfer to Employee Benefits	7,934	9,183	9,183	8,668	-	-	8,668
	TOTAL TRANSFERS	7,934	9,183	9,183	8,668	-	-	8,668
243	Total Department Expenditures	161,868	187,079	152,424	238,707	-	-	238,707

250 - Red Light Camera Program Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget
Revenues:							
Fines and Warrants	\$ 294,119	\$ 275,000	\$ 255,000	\$ 250,000	-		\$ 250,000
Interest	986	900	750	750	-		750
Other Grants		-	-	-	-		-
Total	\$ 295,105	\$ 275,900	\$ 255,750	\$ 250,750	\$ -	\$ -	\$ 250,750
Expenditures:							
Personnel Costs	16,253	\$ 61,002	60,173	61,520	-	-	61,520
Supplies	40,854	100,000	100,000	50,000	-	40,000	90,000
Maintenance	192	-	-	-	-	-	-
Services and Charges	3,990	65,000	65,000	20,000	3,000	24,000	47,000
Capital	65,917	50,000	50,000	-	-	-	-
Transfer to Veh. Repl. Fund				50,000			50,000
Transfer to Capital Projects Fund	-	400,000	400,000	100,000			100,000
Total	\$ 127,206	\$ 676,002	\$ 675,173	\$ 281,520	\$ 3,000	\$ 64,000	\$ 348,520
Revenues Over (Under)							
Expenditures	\$ 167,899	\$ (400,102)	\$ (419,423)	\$ (30,770)	\$ (3,000)	\$ (64,000)	\$ (97,770)
Beginning Fund Balance	\$ 450,476	\$ 618,374	\$ 618,374	\$ 198,951			\$ 198,951
Ending Fund Balance	\$ 618,374	\$ 218,272	\$ 198,951	\$ 168,181			\$ 101,181

Fund Description

Automated red light photo enforcement cameras were setup during FY 2008. 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.

Supplemental Programs	Page No.	Recurring	Non-Recurring
Priority Dispatch Softward		3,000	24,000
ALPR			40,000

Staffing	FY2011	FY2012	FY2013	FY 2014
Red Light Hearing Officer	0.50	0.50	0.50	0.50
Traffic Safety/Complaint Officer	0.50	0.50	0.50	0.50
Total	1.00	1.00	1.00	1.00

285 - SAFER Grant Fund

Statement of Revenues, Expenditures and Changes in Fund Balance 2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Recurring Supplemental	Non Recur. Supplemental	Adopted Budget	
Revenues:								
Grant Revenues	\$ -	\$ 613,000	\$ 590,000	\$ 632,000				\$ 632,000
Transfer from General Fund			10,000	37,373				37,373
Interest	-	-	-	-				-
Total	\$ -	\$ 613,000	\$ 600,000	\$ 669,373	\$ -	\$ -	\$ -	\$ 669,373
Expenditures:								
Personnel	\$ -	\$ 499,150	\$ 499,364	\$ 562,760				\$ 562,760
Supplies	-	-	-	-				-
Maintenance	-	-	-	-				-
Services and Charges	-	-	-	-				-
Capital	-	-	-	-				-
Transfer to Employee Benefits Trust	-	113,850	96,300	110,949				110,949
Total	\$ -	\$ 613,000	\$ 595,664	\$ 673,709	\$ -	\$ -	\$ -	\$ 673,709
Revenues Over (Under)								
Expenditures	\$ -	\$ -	\$ 4,336	\$ (4,336)				\$ (4,336)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 4,336				\$ 4,336
Ending Fund Balance	\$ -	\$ -	\$ 4,336	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Description

The grant award, to the Tomball Fire Department, is for \$1,244,952 which will provide funding for two full years for the cost of the nine personnel hired. It is anticipated that the costs will be allocated approximately \$613,000 for FY2013 and \$632,000 for FY2014.

Staffing	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Lieutenant	0.00	0.00	0.00	0.00	1.00	1.00
Firefighter	0.00	0.00	0.00	0.00	8.00	8.00
Total	0.00	0.00	0.00	0.00	9.00	9.00

290 - Tomball Fun Runs Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

2013-2014 City Manager Adopted Budget

	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014
	Actual	Budget	Projected	Base Budget	Adopted Budget
Revenues:					
Event Revenue	\$ 6,007	\$ 6,050	\$ 8,600	\$ 9,250	\$ 9,250
Interest	1	-	-	-	-
Transfers In	-	-	-	-	-
Total	\$ 6,008	\$ 6,050	\$ 8,600	\$ 9,250	\$ 9,250
Expenditures:					
Supplies	\$ 3,879	\$ 4,000	\$ 3,650	\$ 6,000	\$ 6,000
Maintenance	-	-	-	-	-
Services and Charges	1,168	1,350	1,200	2,000	2,000
Capital	-	-	-	-	-
Total	\$ 5,047	\$ 5,350	\$ 4,850	\$ 8,000	\$ 8,000
Revenues Over (Under)					
Expenditures	\$ 961	\$ 700	\$ 3,750	\$ 1,250	\$ 1,250
Beginning Fund Balance	\$ 2,319	\$ 3,280	\$ 3,280	\$ 7,030	\$ 7,030
Ending Fund Balance	\$ 3,280	\$ 3,980	\$ 7,030	\$ 8,280	\$ 8,280

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.

Internal Service Funds



Internal Service Funds

650 - 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 2013-2014 budget year the following items are scheduled for replacement. All purchases will be reviewed on as needed basis.

CITY OF Tomball
2013-2014 ANNUAL BUDGET
FLEET REPLACEMENT FUND
VEHICLES & EQUIPMENT SCHEDULE FOR REPLACEMENT

<u>DEPT</u>	<u>UNIT. NO.</u>	<u>DESCRIPTION</u>	<u>REPLACEMENT COST</u>
121-PD	PD1907	2003 Chrysler PT CRUISER	23,000
121-PD	SHOP 25	2008 DODGE CHARGER	41,100
121-PD	SHOP 26	2010 CROWN VIC	41,100
121-PD	SHOP 30	2008 CROWN VIC	41,100
121-PD	SHOP 31	2010 CHEVY TAHOE	41,200
121-PD	SHOP 35	2010 CHEVY TAHOE	41,200
131-CC		2001 FORD MINI VAN	25,300
154-STREETS	G-21	2002 CHEVY 2500 PU	26,250
154-STREETS	GE-25	5220 Cab Tractor/John Deere	47,506
154-STREETS	GE-40	2008 JOHN DEERE 4X2 TS GATOR	9,450
121-PD		Evidence Processing Vans	40,000
153-PARKS		Kubota Front Mower	16,596
			<u>\$ 393,802</u>
615-GAS	U-26	2004 CHEVY 2500 CREW	26,250
613-Water	U-24	2004 3/4 Ton Crew Cab Chevy	26,250
			<u>\$ 52,500</u>

City of Tomball
Internal Service Funds - General Fund Fleet Replacement
2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projections	FY 2014 Adopted	Recurring Supplemental	Non-Recur. Supplemental	FY 2014 Total Adopted Budget
Revenues:							
Transfers	\$ 89,000	\$ 234,500	\$ 234,500	\$ 337,206		\$ 56,596	\$ 393,802
Other	-	-	-	-		200,000	200,000
Interest	1,866	1,790	1,600	1,000			1,000
Total	\$ 90,866	\$ 236,290	\$ 236,100	\$ 338,206	\$ -	\$ 256,596	\$ 594,802
Expenditures:							
Capital Outlay	\$ 250,640	\$ 234,500	\$ 234,500	\$ 337,206		\$ 56,596	\$ 393,802
Total	\$ 250,640	\$ 234,500	\$ 234,500	\$ 337,206	-	\$ 56,596	\$ 393,802
Revenues Over (Under)							
Expenditures	\$ (159,774)	\$ 1,790	\$ 1,600	\$ 1,000	\$ -	\$ 200,000	\$ 201,000
Beginning Fund Balance	\$ 1,653,470	\$ 1,493,696	\$ 1,493,696	\$ 1,495,296			\$ 1,495,296
Ending Fund Balance	\$ 1,493,696	\$ 1,495,486	\$ 1,495,296	\$ 1,496,296	\$ -	\$ 200,000	1,696,296

City of Tomball
Internal Service Funds - Enterprise Fund Fleet Replacement
2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projections	FY 2014 Adopted	Recurring Supplemental	Non-Recur. Supplemental	FY 2014 Total Adopted Budget
Revenues:							
Transfers	\$ 44,000	\$ 82,200	\$ 82,200	\$ 52,500	-	50,000	\$ 102,500
Interest	-	210	-	200	-	-	200
Total	\$ 44,000	\$ 82,410	\$ 82,200	\$ 52,700	-	50,000	102,700
Expenditures:							
Capital Outlay	\$ 34,893	\$ 82,200	\$ 82,200	\$ 52,500	-	-	52,500
Total	\$ 34,893	\$ 82,200	\$ 82,200	\$ 52,500	-	-	52,500
Revenues Over (Under)							
Expenditures	\$ 9,107	\$ 210	\$ -	\$ 200	-	50,000	50,200
Beginning Fund Balance	\$ 322,182	\$ 331,289	\$ 331,289	\$ 331,289	-	-	331,289
Ending Fund Balance	\$ 331,289	\$ 331,499	\$ 331,289	\$ 331,489	-	50,000	381,489

City of Tomball
Internal Service Funds - Special Revenue Fund Fleet Replacement
2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projections	FY 2014 Adopted	Recurring Supplemental	Non-Recur. Supplemental	FY 2014 Total Adopted Budget
Revenues:							
Transfers	\$ -	\$ -	\$ -	\$ -	-	50,000	\$ 50,000
Interest	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	-	50,000	\$ 50,000
Expenditures:							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	-	-	-
Revenues Over (Under)							
Expenditures	\$ -	\$ -	\$ -	\$ -	-	50,000	\$ 50,000
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	-	50,000	\$ 50,000

City of Tomball
 910 - Internal Service Fund - Employee Benefit Trust Fund
 2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Adopted
Revenues:				
Transfers	1,885,042	1,993,811	2,090,111	2,176,583
Interest	547	200	400	200
Total	1,885,589	1,994,011	2,090,511	2,176,783
Expenditures:				
Health Insurance Costs	1,640,464	1,993,811	2,064,826	2,190,885
Total	1,640,464	1,993,811	2,064,826	2,190,885
Revenues Over (Under)				
Expenditures	245,125	200	25,685	(14,102)
Beginning Fund Balance	196,797	441,922	441,922	467,607
Ending Fund Balance	441,922	442,122	467,607	453,505

Fund Description

The Employee Benefit Trust Fund is a not-for-profit entity, organized under Section 222.002(c)(5) of the Texas Insurance Code and presented as a proprietary fund. The Trust is organized for the purpose of providing or offering City officers, employees, and qualified retirees and their dependents with life, disability, sickness, accident, and other health benefits either directly or through the purchase of insurance. This internal service fund is used to account for the costs associated with health benefits to departments or agencies of the City on a cost reimbursement basis as well as costs associated with retiring and separating employees.

Captial Projects Fund



Capital Projects Fund

Funding Description

The newly developed Comprehensive Plan in conjunction with the Zoning Ordinance provides 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.

City of Tomball
400 Capital Projects Fund - General Fund Projects
2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projections	FY 2014 Adopted
Revenues:				
Transfers	\$ 2,152,000	\$ -	\$ -	\$ 500,000
Certificates of Obligation	14,607,735	-	-	-
TEDC Contributions	986,703		330,000	
Interest	22,650	12,000	20,000	15,000
Total	\$ 17,769,088	\$ 12,000	\$ 350,000	\$ 515,000
Expenditures:				
Capital Outlay	\$ 2,476,448	\$ -	\$ 1,500,000	\$ 500,000
Debt Service	\$ 106,633		\$ -	
Total	\$ 2,583,081	\$ -	\$ 1,500,000	\$ 500,000
Revenues Over (Under)				
Expenditures	\$ 15,186,007	\$ 12,000	\$ (1,150,000)	\$ 15,000
Beginning Fund Balance	\$ 135,609	\$ 15,321,616	\$ 15,321,616	\$ 14,171,616
Ending Fund Balance	\$ 15,321,616	\$ 15,333,616	\$ 14,171,616	\$ 14,186,616

City of Tomball
400 Capital Projects Fund - Enterprise Fund Projects and Red Light Fund Projects
2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projections	FY 2014 Adopted
Revenues:				
Transfers	\$ 1,194,027	\$ 664,309	\$ 664,309	\$ 410,110
Interest	-	-	-	-
Total	\$ 1,194,027	\$ 664,309	\$ 664,309	\$ 410,110
Expenditures:				
Capital Outlay		\$ 1,173,860	\$ 580,000	\$ 100,000
Total	\$ -	\$ 1,173,860	\$ 580,000	\$ 100,000
Revenues Over (Under)				
Expenditures	\$ 1,194,027	\$ (509,551)	\$ 84,309	\$ 310,110
Beginning Fund Balance	\$ -	\$ 1,194,027	\$ 1,194,027	\$ 1,278,336
Ending Fund Balance	\$ 1,194,027	\$ 684,476	\$ 1,278,336	\$ 1,588,446

City of Tomball
 460-Capital Projects Fund - Business Park
 2013-2014 City Manager Adopted Budget

	FY 2012 Actual	FY 2013 Budget	FY 2013 Projections	FY 2014 Adopted
Revenues:				
Transfers	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	8,500,000	-
Premium on Bonds	-	-	170,307	-
Interest	-	-	1,000	12,000
Total	\$ -	\$ -	\$ 8,671,307	\$ 12,000
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ 4,000,000
Bond Fees and Costs	\$ -	\$ -	\$ 156,142	\$ -
Total	\$ -	\$ -	\$ 156,142	\$ 4,000,000
Revenues Over (Under)				
Expenditures	\$ -	\$ -	\$ 8,515,165	\$ (3,988,000)
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 8,515,165
Ending Fund Balance	\$ -	\$ -	\$ 8,515,165	\$ 4,527,165

400 Capital Projects Fund - Enterprise Fund Projects and Red Light Fund Projects

Supplemental Requests



City of Tomball
2013 - 2014 Supplemental Requests - Summary
General Fund- Adopted

Department	Program & Description	Recurring Revenue/ Savings	Non-Recur. Revenue/ Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Information Systems	Phone System Replacement			-	95,000	-	95,000
	Fax Server			425	3,856	425	3,856
	City Wireless			500	2,800	500	2,800
	Offsite Backups			3,000	6,000	3,000	6,000
	Trimble GPS			-	7,400	-	7,400
	DSX Electronic Door Entry			-	6,100	-	6,100
	Council Chambers Projector			-	4,690	-	4,690
	Total for Information Systems		-	-	3,925	125,846	3,925
Facilities Maintenance	City Secretary Service Window & Door			-	4,000	-	4,000
	Total for Facilities Maintenance			-	4,000	-	4,000

City of Tomball
2013 - 2014 Supplemental Requests - Summary
General Fund- Adopted

Department	Program & Description	Recurring Revenue/ Savings	Non-Recur. Revenue/ Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Police	Evidence Processing Van			2,000	40,000	2,000	40,000
	Upgrade Part-Time Dispatcher to Full-Time			47,263	-	47,263	-
	CJIS Advanced Security			520	5,499	520	5,499
	Sharepoint			-	12,000	-	12,000
	Carpet Replacement			-	40,000	-	40,000
	Total for Police				49,783	97,499	49,783
Fire Marshal	Docking Stations			-	1,800	-	1,800
	Part Time Fire Inspector			16,787	-	16,787	-
	City Hall Fire Alarm			420	40,000	420	40,000
	Total for Fire Marshal			17,207	41,800	17,207	41,800
Fire Department	Gas Detectors			500	5,000	500	5,000
	Radio Case Replacement			-	6,800	-	6,800
	Firefighter physical exams			8,125	-	8,125	-
	Total for Fire Department			8,625	11,800	8,625	11,800

City of Tomball
2013 - 2014 Supplemental Requests - Summary
General Fund- Adopted

Department	Program & Description	Recurring Revenue/ Savings	Non-Recur. Revenue/ Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Emergency Management	HAM Radio Upgrades			-	7,500	-	7,500
	Total for Emergency Management			-	7,500	-	7,500
Parks	Awning for City Pool			-	20,000	-	20,000
	Small Pavilion for Matheson Park			-	30,000	-	30,000
	Kubota Front Mower (new)			-	16,596	-	16,596
	Landscape Trailer			-	4,500	-	4,500
	Additional Depot Lighting			-	9,565	-	9,565
	Total for Parks Department			-	80,661	-	80,661
Total General Fund				79,540	369,106	79,540	369,106

City of Tomball
 2013 - 2014 Supplemental Requests - Summary
 Enterprise Fund- Adopted

Department	Program & Description	Rank	Recurring Revenue/ Savings	Non-Recur. Revenue/ Savings	Recurring Cost	Non-Recur. Cost	Net Recurring Cost	Net Non-Recur. Cost
Water	Portable Light Tower	2	-	-	-	9,000	-	9,000
	HVAC for FM2920 Water Well Control Room	1	-	-	-	5,000	-	5,000
	Total for Water		-	-	-	14,000	-	14,000
Wastewater	Emergency Back-up Generator NWWTP	1	-	-	-	230,000	-	230,000
	Total for Wastewater		-	-	-	230,000	-	230,000
Total Enterprise Fund			-	-	-	244,000	-	244,000

City of Tomball
 2013 - 2014 Supplemental Requests - Summary
 Special Revenue Funds- Adopted

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							
	Priority Dispatch Software	2	-	-	3,000	24,000	-	24,000
	ALPR	3	-	-	-	40,000	-	40,000
	Total Photo Red Light Fund		-	-	3,000	64,000	-	64,000
	Total Special Revenue Funds		-	-	3,000	64,000	-	64,000

Additional Information



City of Tomball
 Analysis of Ad Valorem Tax Rates
 2013-2014 Annual Budget

FY	Debt Rate	M&O Rate	Total Tax Rate	% Change Total Rate	% Change Debt Rate	% Change M&O Rate
1994	\$ 0.244461	\$ 0.098059	\$ 0.342520			
1995	0.241520	0.101000	0.342520	0.00%	-1.20%	2.999%
1996	0.238490	0.104030	0.342520	0.00%	-1.25%	3.000%
1997	0.235370	0.107050	0.342420	-0.03%	-1.31%	2.903%
1998	0.232150	0.110370	0.342520	0.03%	-1.37%	3.101%
1999	0.228840	0.113800	0.342640	0.04%	-1.43%	3.108%
2000	0.219750	0.122470	0.342220	-0.12%	-3.97%	7.619%
2001	0.189240	0.117600	0.306840	-10.34%	-13.88%	-3.976%
2002	0.166000	0.114000	0.280000	-8.75%	-12.28%	-3.061%
2003	0.264590	0.015410	0.280000	0.00%	59.39%	-86.482%
2004	0.180000	0.100000	0.280000	0.00%	-31.97%	548.929%
2005	0.172000	0.108000	0.280000	0.00%	-4.44%	8.000%
2006	0.163360	0.116400	0.279760	-0.09%	-5.02%	7.778%
2007	0.144987	0.106468	0.251455	-10.12%	-11.25%	-8.533%
2008	0.150000	0.101455	0.251455	0.00%	3.46%	-4.708%
2009	0.120000	0.131455	0.251455	0.00%	-20.00%	29.570%
2010	0.130000	0.121455	0.251455	0.00%	8.33%	-7.607%
2011	0.140000	0.111455	0.251455	0.00%	7.69%	-8.234%
2012	0.230000	0.111455	0.341455	35.79%	64.29%	0.000%
2013	0.230000	0.111455	0.341455	0.00%	0.00%	0.000%
2014	0.230000	0.111455	0.341455	0.00%	0.00%	0.000%

City of Tomball
 Analysis of Ad Valorem Tax Levies & Collections

FY	Original Levy	% Change	Tax Rate	% Change	Ad valorem Collections	% Collected
1994	\$ 889,008		\$ 0.34252			
1995	938,738	5.59%	0.342520	0.00%		
1996	1,010,284	7.62%	0.342520	0.00%		
1997	1,061,908	5.11%	0.342520	0.00%		
1998	1,005,000	-5.36%	0.342520	0.00%		
1999	1,159,700	15.39%	0.342520	0.00%	\$ 1,239,142	106.9%
2000	1,311,000	13.05%	0.342520	0.00%	1,397,287	106.6%
2001	1,330,000	1.45%	0.306840	-10.42%	1,403,452	105.5%
2002	1,549,800	16.53%	0.280000	-8.75%	1,535,711	99.1%
2003	1,600,000	3.24%	0.280000	0.00%	1,719,641	107.5%
2004	1,915,562	19.72%	0.280000	0.00%	1,892,241	98.8%
2005	2,013,497	5.11%	0.280000	0.00%	1,972,233	98.0%
2006	2,130,000	5.79%	0.280000	0.00%	2,153,938	101.1%
2007	2,466,005	15.77%	0.251455	-10.19%	2,175,069	88.2%
2008	2,518,681	2.14%	0.251455	0.00%	2,470,516	98.1%
2009	2,887,450	14.64%	0.251455	0.00%	2,833,017	98.1%
2010	2,907,568	0.70%	0.251455	0.00%	2,866,284	98.6%
2011	2,819,764	-3.02%	0.251455	0.00%	2,745,247	97.4%
2012	3,903,019	38.42%	0.341455	35.79%	3,818,306	97.8%
2013	4,561,041	16.86%	0.341455	0.00%	4,576,793	100.3%
2014	4,580,420	0.42%	0.341455	0.00%		0.0%

Note - 2013 Collections as of 6/30/2013

CITY OF TOMBALL, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Years

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Police										
Arrests	1,804	1,766	1,611	1,812	1,840	1,625	2,049	2,012	1,475	2,394
Accident reports	650	563	523	609	499	440	330	334	392	378
Citations	8,153	13,194	12,473	7,602	12,445	10,820	14,694	12,798	13,329	11,330
Offense reports	2,959	2,130	2,321	2,174	2,398	2,050	1,705	1,915	2,153	2,008
Calls for service	8,553	8,804	8,861	8,558	8,299	7,688	7,348	6,774	7,399	40,881
Fire										
Emergency responses	647	623	860	1,028	1,241	1,056	1,341	1,364	1,523	1768
Fire incidents	113	170	278	170	206	218	220	207	178	129
Average response time	6:19	6:17	6:07	5:40	5:34	4:38	5:15	5:54	6:40	4:50
Water										
New accounts	639	674	875	719	663	532	89	79	56	122
Source:										
Water	639	674	875	719	663	532	89	79	56	122
Sewer	639	674	875	719	663	532	89	79	56	122
Average daily consumption (millions of gallons)	1,798	1,851	2,002	1,897	1,980	2,166	1,941	2,525	2,249	2,043
Number of million gallons of surface water pumped	0	0	0	0	0	0	0	0	0	0
Number of million gallons of well water pumped	675,448	751,880	730,198	692,163	722,788	790,409	708,565	923,261	822,215	759,817
Total consumption (millions of gallons)	675,448	751,880	730,198	692,363	722,788	790,409	708,565	923,261	822,215	759,817
Peak daily consumption (millions of gallons)	3,492	3,322	3,395	3,241	4,425	3,791	3,480	4,392	4,312	4,689
Sewer										
Average daily sewage treatment (millions of gallons)	1,595	1,468	1,500	1,636	1,422	1,428	1,362	1,174	1,555	1,347
Total consumption (millions of gallons)	582,175	535,820	547,500	597,140	519,030	520,176	497,166	429,608	567,754	491,66
Peak daily consumption (millions of gallons)	4.50	4.30	4.50	5.10	5.90	5.10	3.72	2.18	7.44	2.85

Source: Various City departments

ORDINANCE NO. 2013-11

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TOMBALL, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF TOMBALL, TEXAS, FOR FISCAL YEAR 2013-2014; AND AUTHORIZING THE CITY MANAGER TO APPROVE INTRA-DEPARTMENTAL (WITHIN THE SAME DEPARTMENT ONLY) TRANSFERS OF BUDGETED FUNDS; AND AMENDING THE BUDGET FOR THE 2012-2013 FISCAL YEAR IN ACCORDANCE WITH ACTUAL EXPENDITURES; AND PROVIDING OTHER DETAILS RELATING TO THE PASSAGE OF THIS ORDINANCE.

* * * * *

WHEREAS, the Budget of the City of Tomball for the Fiscal Year 2013-2014 was presented to the City Council of the City of Tomball on the 1st day of July 2013 and was filed with the City Secretary's Office at that time for the purpose of Public Display; and the City Council has reviewed and amended the proposed budget and changes as approved by the City Council have been identified and their effect included in the budget; and

WHEREAS, NOTICE OF PUBLIC HEARING for the Budget of the City of Tomball, Texas, for Fiscal Year 2013-2014 was published in the City's official newspaper advising citizens of the Public Hearing to be conducted on August 5, 2013, 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, 2013, through September 30, 2014;

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, 2013, through September 30, 2014, 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 2013-2014."** 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.

Section 4.0 Beginning Fund Balances. That the Beginning Fund Balance reflected in the budget for each operating and capital project fund for which a Budget is adopted hereby automatically shall be adjusted to be the amount of the Ending Fund Balance for Fiscal Year 2013 as fully adjusted to reflect the final Comprehensive Annual Financial Report for Fiscal Year 2013 when released, for each respective fund. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2014 Ending Fund Balance.

Section 5.0 2012-2013 Budget Amended. That the City Council has reviewed the actual expenditures for the 2012-2013 Fiscal Year and compared them to the projections contained in the 2012-2013 Fiscal Year budget. The 2012-2013 Fiscal Year budget is hereby amended in accordance with the actual expenditures for the 2012-2013 Fiscal Year.

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 5TH DAY OF AUGUST 2013.

COUNCILMAN HUDGENS	<u>AYE</u>
COUNCILMAN STOLL	<u>AYE</u>
COUNCILMAN BROWN	<u>AYE</u>
COUNCILMAN TOWNSEND	<u>AYE</u>
COUNCILMAN DODSON	<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 19TH DAY OF AUGUST 2013.

COUNCILMAN HUDGENS	<u>AYE</u>
COUNCILMAN STOLL	<u>AYE</u>
COUNCILMAN BROWN	<u>AYE</u>
COUNCILMAN TOWNSEND	<u>AYE</u>
COUNCILMAN DODSON	<u>AYE</u>



GRETCHEN FAGAN
Mayor

ATTEST:



DORIS SPEER
City Secretary

Appendix A The Budget Process

March 4 1 Budget Schedule Distributed to City Staff

April 8 2 Department Submit Year End Projections

April 22 3 Departments Submit Base Budgets and any Adjustments to Base

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

April 29 5 Departments Submit Supplemental Program Requests

May 1-3 6 Departmental Budget Meetings

June 3 7 Preliminary Budget Workshop

June 17 8 Meeting to Discuss Funding

August 5 9 2013-2014 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 \$1,356,078,390.
- 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 15-Jan 10 Budget Workshops with City Council

August 5 11 Public Hearings Held and First Reading of the Ordinance Adopting the Budget

August 19 12 Second Reading of Ordinance Adopting the Budget

August 26 13 Certified Appraisals Rolls are Received

September 2 14 Effective Tax Rate Published

September 16 and 23 15 Adoption of FY 2013-2014 Tax Rate

October 31 16 2013-2014 Budget Document is Published

- 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 \$1,215,136,066.
- 14) Upon receipt of certified appraisal rolls, the Harris County Tax Office performs the net effective tax rate calculation as required by State Law. The effective rate is \$.311954 with a rollback rate of \$.343717.
- 16) The City Council meets to vote on the proposed tax rate of \$.341455 Two readings of the ordinance are required by City Charter. Public hearings were held because the proposed rate exceed the effective rate. The proposed rate did not, however, exceed the rollback rate.
- 17) Finance staff works to develop final budget document which is then printed and distributed to users.

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.

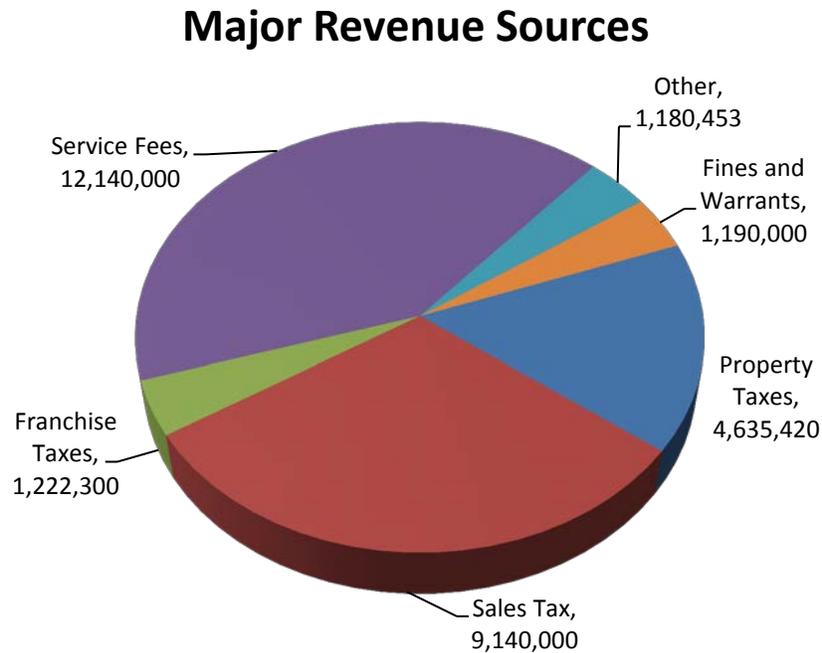
- The City's annual budgets are prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. Also, depreciation of fixed assets is not recognized in proprietary 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 \$29,508,173 or 80% of the City's total operating revenues (excluding inter-fund transfers and charges).



Property Taxes

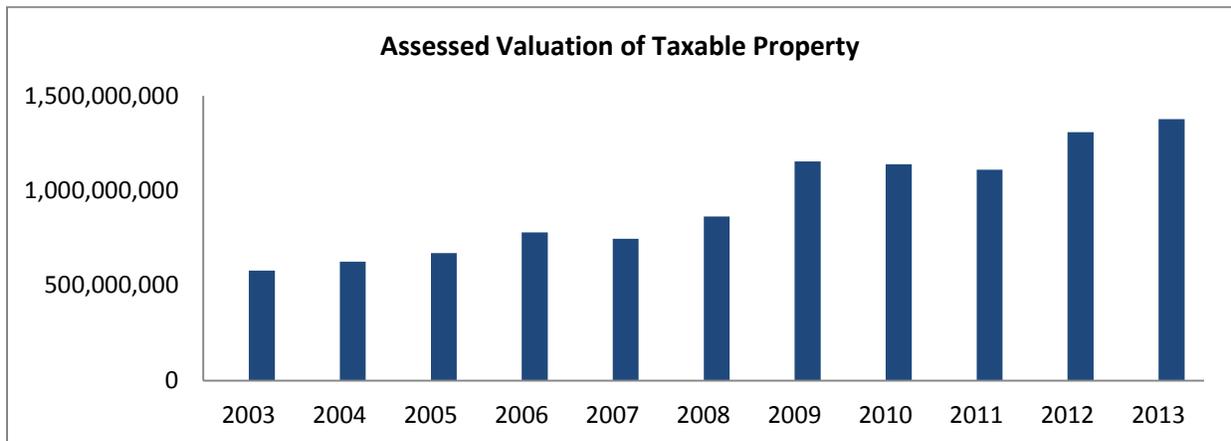
Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1st. The City's property tax is levied each October on the assessed value listed as of the prior January 1st for all real and business personal property located in the City. Assessed values are established by the 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, 2013, upon which the fiscal 2014 levy is based, is \$1,385,254,400. This represents the adjusted taxable property value for FY 2014 as of August 2013. This amount is net of \$264,523,631 in exemptions representing 19% of total appraised value. This certified taxable value does not include approximately \$107 million in value that is still under protest. The City's charter requires that the budget be adopted at least 15 days prior to the beginning of the new fiscal year.

However, since the taxable values are typically not received until late August, the tax rate is usually adopted after the beginning of the fiscal year after compliance with the “Truth –In-Taxation” process.

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, 2014 is, at this time, projected to be \$.341455 per \$100 of which \$.111455 is allocated for general government operation and maintenance and \$.230000 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.

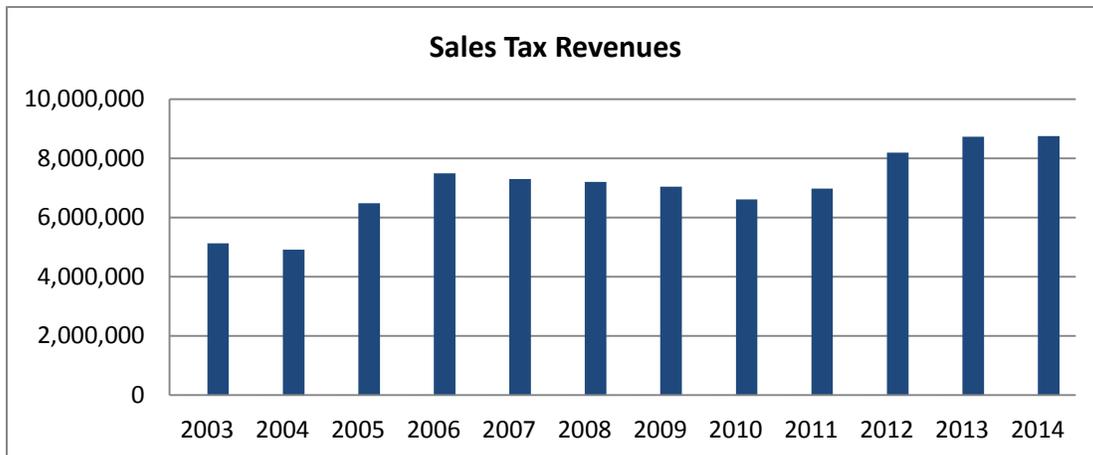
Taxes are due January 31st following the October levy and are considered delinquent after January 31st of each year.



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 two months following the period for which the tax is collected by the businesses.

For the year ending September 30, 2014, the City of Tomball expects to receive \$8,750,000 in sales and use tax revenue. This amount represents an increase of \$985,000 over fiscal 2013 budgeted collections. With additional retail establishments scheduled to open during FY 2014, it is anticipated that the amount budgeted for sales tax is conservative.



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 \$11.75 for the first 1,000 cubic feet (MCF) used and \$11.75 for each 1,000 cubic feet used after that. The combined monthly base water, sewer and gas bill for a single-family residence is \$52.46.

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 was implemented during 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 2013.

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 \$14.74 per month which provides for two pick up days per week. 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 in FY 2014 is projected to be the same as FY 2013.

Appendix E

Long Term Financial Plans

The 2013-14 budget was developed in the 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, Enterprise, Debt Service and the Capital Projects Fund. Each plan presents the fund over eight fiscal years: two previous years, the City Council adopted budget for fiscal year 2014, and five projected years. There are several benefits to the planning process. First, it gives 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. They 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 basically flat for the FY 2014 budget.
- Sales tax revenues increase by 1% per year until the economy stabilizes.
- Franchise fee revenue increases by 3% per year.
- 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 \$50,000 and Emergency Service District Fees increase by 5% per year. All other 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 3% 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 increase by 2% per year.
- Maintenance 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.
- Also included is the \$ 12.5 million in certificates of obligation in 2012 for Medical Complex Dr. and the M118 Drainage channel. This issue required a \$ 0.09 cent increase in the tax rate for the Debt Service Fund.

Fund Balances:

- Budgeted ending Debt Service Fund fund balance is to be no less than 25% of the following year's 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, 2009. 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 have each utility functioning self-sufficiently and not being subsidized.

- 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 by TEDC.
- Interest revenues gradually decrease with decreasing fund balance and assumed continued low interest rates.

Expenses:

- Salaries (FT & PT) increase by 3% 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.

General Fund Long Term Financial Plan Based on FY2013-2014 Adopted Budget

	FY2014						
	FY 2012	Current	FY2013	FY2014	Recurring	Non-Recur.	Total Adopted
	Actuals	Budget	Projections	Base Budget	Supplemental	Supplemental	Budget
Revenues:							
Property taxes	1,322,456	\$ 1,475,000	\$ 1,559,000	\$ 1,550,000	\$ -	\$ -	\$ 1,550,000
Sales taxes	8,189,360	7,765,000	8,725,000	8,750,000	-	-	8,750,000
Franchise taxes	1,227,784	1,200,950	1,238,870	1,222,300	-	-	1,222,300
Permits and licenses	335,385	300,800	434,300	332,500	-	-	332,500
Fines and warrants	796,957	832,000	887,000	867,000	-	-	867,000
Service fees	1,951,801	2,000,000	2,005,000	2,000,000	-	-	2,000,000
Transfers In	1,860,931	2,246,221	2,246,221	1,806,049	-	-	1,806,049
Contributions	283,950	233,883	262,868	261,868	-	-	261,868
Interest	21,077	45,000	30,000	30,000	-	-	30,000
Other	982,894	257,830	245,830	269,830	-	-	269,830
Total Revenues	16,972,594	\$ 16,356,684	\$ 17,634,089	\$ 17,089,547	\$ -	\$ -	\$ 17,089,547
Expenditures:							
City Manager's Office	330,778	\$ 357,291	\$ 344,487	\$ 361,860	\$ -	\$ -	\$ 361,860
Building Permits and Inspections	344,564	368,468	363,855	388,545	-	-	388,545
Mayor and Council	45,106	136,401	68,990	139,162	-	-	139,162
City Secretary	275,782	342,199	296,727	372,388	-	-	372,388
Human Resources	293,658	569,346	455,390	545,030	-	-	545,030
Finance	523,903	529,850	529,041	542,793	-	-	542,793
Information Systems	345,387	690,473	589,813	512,644	3,925	45,346	561,915
Legal	224,354	127,000	152,000	152,000	-	-	152,000
Non-Departmental	252,981	293,340	623,340	404,340	-	-	404,340
Police	4,598,845	5,059,070	4,929,025	5,009,133	2,520	5,499	5,017,152
Municipal Court	298,693	319,142	313,281	338,242	-	-	338,242
Community Center	115,245	145,689	139,313	143,847	-	-	143,847
Fire Marshal	187,079	194,145	190,245	236,062	420	41,800	278,282
Fire	1,319,384	1,585,551	1,513,435	1,572,110	8,625	11,800	1,592,535
Emergency Management	11,351	19,368	16,845	21,068	-	7,500	28,568
Public Works Administration	46,233	48,320	49,204	49,932	-	-	49,932
Garage	137,875	130,422	132,758	138,289	-	-	138,289
Parks	402,182	367,941	329,682	400,446	-	20,000	420,446
Streets	889,423	783,229	802,672	961,567	-	-	961,567
Sanitation	2,031,145	1,960,300	1,920,300	1,962,300	-	-	1,962,300
Engineering and Planning	542,361	634,992	541,534	653,476	-	-	653,476
Facilities Maintenance	758,273	887,219	791,668	564,460	-	44,000	608,460
Total Expenditures	13,974,604	\$ 15,549,756	\$ 15,093,605	\$ 15,469,694	\$ 15,490	\$ 175,945	\$ 15,661,129
Net Income from Operations	\$ 2,997,990	\$ 806,928	\$ 2,540,484	\$ 1,619,853	\$ (15,490)	\$ (175,945)	\$ 1,428,418
Other Sources/(Uses):							
Vehicle Replacement	\$ (89,000)	\$ (234,500)	\$ (234,500)	\$ (537,206)	\$ -	\$ (56,596)	\$ (593,802)
Capital Projects/Outlay	(1,235,880)	(104,360)	(396,219)	-	-	(139,065)	(139,065)
Transfer to Capital Projects Fund	(2,152,000)	-	-	(500,000)	-	-	(500,000)
Transfer to Hotel Occupancy Fund	-	-	-	(10,000)	-	-	(10,000)
Transfer to SAFER Grant Fund	-	-	(10,000)	(37,373)	-	-	(37,373)
Transfer to Emp. Benefits Trust Fund	(1,463,198)	(1,535,709)	(1,535,709)	(1,601,750)	-	-	(1,601,750)
Total Other Sources/(Uses)	(4,940,078)	\$ (1,874,569)	\$ (2,176,428)	\$ (2,686,329)	\$ -	\$ (195,661)	\$ (2,881,990)
Revenues Over/(Under) Expenditures	(1,942,088)	\$ (1,067,641)	\$ 364,056	\$ (1,066,476)	\$ (15,490)	\$ (371,606)	\$ (1,453,572)
Beginning Fund Balance	11,797,535	\$ 9,855,447	\$ 9,855,447	\$ 10,219,503			\$ 10,219,503
Ending Fund Balance	\$ 9,855,447	\$ 8,787,806	\$ 10,219,503	\$ 9,153,027	\$ (15,490)	\$ (371,606)	\$ 8,765,931
25% of Operating Expenses - Target		57%	68%	59%			56%

General Fund Long Term Financia

	FY2015 Projection	FY2016 Projection	FY2017 Projection	FY2018 Projection	FY2019 Projection
Revenues:					
Property taxes	\$ 1,581,000.00	\$ 1,612,620.00	\$ 1,644,872.40	\$ 1,677,769.85	\$ 1,711,325.24
Sales taxes	8,925,000.00	9,103,500.00	9,285,570.00	9,471,281.40	9,660,707.03
Franchise taxes	1,246,746.00	1,271,680.92	1,297,114.54	1,323,056.83	1,349,517.97
Permits and licenses	317,730.00	324,084.60	330,566.29	337,177.62	343,921.17
Fines and warrants	884,340.00	902,026.80	920,067.34	938,468.68	957,238.06
Service fees	2,040,000.00	2,080,800.00	2,122,416.00	2,164,864.32	2,208,161.61
Transfers In	1,842,169.98	1,879,013.38	1,916,593.65	1,954,925.52	1,994,024.03
Contributions	267,105.36	272,447.47	277,896.42	283,454.34	289,123.43
Interest	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
Other	275,226.60	280,731.13	286,345.75	292,072.67	297,914.12
Total Revenues	\$ 17,409,917.94	\$ 17,758,116.30	\$ 18,113,278.63	\$ 18,475,544.19	\$ 18,845,055.08
Expenditures:					
City Manager's Office	\$ 371,818.39	\$ 385,813.65	\$ 400,363.54	\$ 415,490.09	\$ 431,216.21
Building Permits and Inspections	371,452.24	385,793.86	400,699.89	416,192.73	432,295.66
Mayor and Council	191,389.55	195,732.11	200,208.11	204,821.73	209,577.30
City Secretary	395,469.08	409,321.26	423,692.31	438,601.99	454,070.79
Human Resources	1,052,292.00	809,398.79	838,242.77	868,156.52	899,180.44
Finance	529,246.10	548,248.44	564,359.17	584,683.46	605,775.11
Information Systems	566,898.52	583,137.79	599,898.83	617,198.65	635,054.84
Legal	201,504.76	206,180.56	210,996.23	215,955.95	221,064.03
Non-Departmental	2,155,359.96	2,359,008.37	2,582,828.97	2,828,833.49	3,099,234.69
Police	4,667,331.12	4,850,284.81	5,040,556.65	5,238,439.37	5,444,237.39
Municipal Court	287,454.06	297,723.55	308,372.70	319,415.76	330,867.57
Community Center	150,410.12	156,334.39	162,546.40	169,071.04	175,937.56
Fire Marshal	269,753.75	278,229.84	287,021.76	296,141.55	305,601.73
Fire	3,157,722.76	3,262,058.10	3,370,087.91	3,481,948.76	3,597,782.41
Emergency Management	54,976.64	55,556.81	56,153.59	56,767.46	57,398.92
Public Works Administration	62,665.67	64,690.32	66,245.72	68,415.62	70,671.38
Garage	146,808.64	152,320.40	158,047.13	163,997.29	170,179.69
Parks	420,461.96	434,536.00	449,107.02	464,193.19	479,813.34
Streets	1,059,243.74	1,087,141.84	1,118,645.30	1,151,157.33	1,184,921.98
Sanitation	2,120,860.00	2,131,485.80	2,143,930.37	2,208,248.29	2,274,495.73
Engineering and Planning	1,366,339.63	1,417,315.24	1,470,238.67	1,525,185.22	1,582,233.12
Facilities Maintenance	569,150.74	586,790.22	604,982.25	623,744.59	643,095.62
Total Expenditures	\$ 20,168,609.43	\$ 20,657,102.16	\$ 21,457,225.29	\$ 22,356,660.08	\$ 23,304,705.53
Net Income from Operations	\$ (2,758,691.49)	\$ (2,898,985.86)	\$ (3,343,946.67)	\$ (3,881,115.89)	\$ (4,459,650.45)
Other Sources/(Uses):					
Vehicle Replacement	\$ (488,730.00)	\$ (485,800.00)	\$ (474,371.00)	\$ (450,425.00)	\$ (436,570.00)
Capital Projects/Outlay	(41,975)	(350,000.00)		0.00	0.00
Transfer to Capital Projects Fund					
Transfer to Hotel Occupancy Fund	0.00				
Transfer to SAFER Grant Fund					
Transfer to Emp. Benefits Trust Fund	(1,761,925.00)				
Total Other Sources/(Uses)	\$ (2,292,629.51)	\$ (835,800.00)	\$ (474,371.00)	\$ (450,425.00)	\$ (436,570.00)
Revenues Over/(Under) Expenditures	\$ (5,051,321.00)	\$ (3,734,785.86)	\$ (3,818,317.67)	\$ (4,331,540.89)	\$ (4,896,220.45)
Beginning Fund Balance	\$ 8,765,930.56	\$ 3,714,609.56	\$ (20,176.31)	\$ (3,838,493.97)	\$ (8,170,034.86)
Ending Fund Balance	\$ 3,714,609.56	\$ (20,176.31)	\$ (3,838,493.97)	\$ (8,170,034.86)	\$ (13,066,255.31)
25% of Operating Expenses - Target	18%	0%	-18%	-37%	-56%

Enterprise Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
2013-2014 Budget Worksheet

	FY2012	FY2013	FY2013	FY2014	Recurring	Non-Recur.	FY2014
	Actuals	Current Budget	FY2013 Projections	FY2014 Base Budget	Supplemental	Supplemental	Total Budget
Operating Revenues:							
Water sales	\$ 4,464,972	\$ 4,650,000	\$ 4,350,000	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
Sewer sales	2,262,268	2,400,000	2,300,000	2,300,000	-	-	2,300,000
Gas sales	2,894,447	3,200,000	3,000,000	3,200,000	-	-	3,200,000
Tap fees	73,996	74,000	140,000	110,000	-	-	110,000
Reconnect fees	27,595	26,000	37,000	30,000	-	-	30,000
Interest	25,455	48,000	15,500	18,500	-	-	18,500
Other	871,422	814,700	813,750	819,000	-	-	819,000
Transfers	-	-	-	-	-	-	-
Total Operating Revenues	\$ 10,620,155	\$ 11,212,700	\$ 10,656,250	\$ 10,977,500	\$ -	\$ -	\$ 10,977,500
Expenses:							
Enterprise Administration	\$ 301,141	\$ 292,213	\$ 301,012	\$ 312,071	\$ -	\$ -	\$ 312,071
Utility Billing	264,339	257,777	250,731	262,706	-	-	262,706
Water	2,387,025	2,849,733	2,634,386	2,862,614	-	5,000	2,867,614
Wastewater	1,093,352	1,175,155	1,150,752	1,226,646	-	-	1,226,646
Gas	1,438,947	2,420,159	1,818,260	2,435,031	-	-	2,435,031
Administrative Transfer to General Fund	1,860,931	2,246,221	2,246,221	1,806,049	-	-	1,806,049
Total Operating Expenses	\$ 7,345,735	\$ 9,241,258	\$ 8,401,362	\$ 8,905,117	\$ -	\$ 5,000	\$ 8,910,117
Net Revenue Available for Debt	\$ 3,274,420	\$ 1,971,442	\$ 2,254,888	\$ 2,072,383	\$ -	\$ (5,000)	\$ 2,067,383
Debt Service							
Revenue Bonds	\$ 138,833	\$ 538,751	\$ 538,751	\$ 542,705	\$ -	\$ -	\$ 542,705
Certificates of Obligation	130,245	818,197	1,406,144	783,090	-	-	783,090
Fiscal Fees	3,329	10,000	14,260	3,735	-	-	3,735
Total Debt Service	\$ 272,406	\$ 1,366,948	\$ 1,959,155	\$ 1,329,530	\$ -	\$ -	\$ 1,329,530
Non-Operating Revenues (expenses)							
Proceeds from debt	-	-	-	-	-	-	-
Vehicle replacement	(44,000)	(82,200)	(82,200)	(102,500)	-	-	(102,500)
Capital outlay	(25,311)	(968,234)	(848,214)	-	-	(239,000)	(239,000)
Short Term Financing	-	-	-	-	-	-	-
Transfer to Capital Project fund	(1,194,027)	(264,309)	(264,309)	(150,000)	-	(160,110)	(310,110)
Transfer to Emp. Benefits Trust Fund	(413,910)	(448,919)	(448,919)	(446,548)	-	-	(446,548)
Total Non-Operating Revenue	\$ (1,677,248)	\$ (1,763,662)	\$ (1,643,642)	\$ (699,048)	\$ -	\$ (399,110)	\$ (1,098,158)
Net Income (Excluding Depr.)	\$ 1,324,767	\$ (1,159,168)	\$ (1,347,909)	\$ 43,805	\$ -	\$ (404,110)	\$ (360,305)
Beginning Fund Balance	\$ 17,781,987	\$ 19,106,754	\$ 19,106,754	\$ 17,758,845			\$ 17,758,845
Ending Fund Balance	\$ 19,106,754	\$ 17,947,586	\$ 17,758,845	\$ 17,802,650	\$ -	\$ (404,110)	\$ 17,398,540
Fund Balance as % of Operating Costs		194.2%	211.4%	199.9%			195.3%
Debt Coverage on Total Debt			115.94%	156.31%			155.9%

Enterprise Fund
Statement of Revenues, Expenditures, and
2013-2014 Budget Worksheet

	FY2015 Projection	FY2016 Projection	FY2017 Projection	FY2018 Projection	FY2019 Projection
Operating Revenues:					
Water sales	\$ 4,612,500	\$ 4,797,000	\$ 4,988,880	\$ 5,113,602	\$ 5,241,442
Sewer sales	2,357,500	2,451,800	2,549,872	2,613,619	2,678,959
Gas sales	3,280,000	3,411,200	3,547,648	3,636,339	3,727,248
Tap fees	115,500	121,275	127,339	137,000	137,000
Reconnect fees	30,750	31,519	32,307	33,114	33,942
Interest	300,000	100,000	50,000	50,000	50,000
Other	872,725	876,543	880,457	884,468	888,580
Transfers					
Total Operating Revenues	\$ 11,568,975	\$ 11,789,337	\$ 12,176,502	\$ 12,468,143	\$ 12,757,171
Expenses:					
Enterprise Administration	\$ 337,884	\$ 348,395	\$ 359,270	\$ 370,519	\$ 382,158
Utility Billing	262,706	293,971	302,242	310,791	319,627
Water	2,626,927	2,699,817	2,774,924	2,852,319	2,932,071
Wastewater	1,375,928	1,406,848	1,438,765	1,471,712	1,505,723
Gas	2,565,850	2,681,995	2,803,708	2,931,261	3,064,938
Administrative Transfer to General Fund	2,311,462	2,443,014	2,583,028	2,735,349	2,899,489
Total Operating Expenses	\$ 9,480,757	\$ 9,874,039	\$ 10,261,937	\$ 10,671,951	\$ 11,104,005
Net Revenue Available for Debt	\$ 2,088,218	\$ 1,915,298	\$ 1,914,565	\$ 1,796,192	\$ 1,653,167
Debt Service					
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
Total Debt Service	\$ 1,822,497	\$ 1,794,980	\$ 1,770,535	\$ 1,745,173	\$ 1,719,164
Non-Operating Revenues (expenses)					
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					
Transfer to Capital Project fund					
Transfer to Emp. Benefits Trust Fund					
Total Non-Operating Revenue	\$ (1,054,680)	\$ (1,049,080)	\$ (1,217,622)	\$ (115,257)	\$ (103,839)
Net Income (Excluding Depr.)	\$ (788,959)	\$ (928,762)	\$ (1,073,592)	\$ (64,238)	\$ (169,836)
Beginning Fund Balance	\$ 17,398,540	\$ 16,609,581	\$ 15,680,819	\$ 14,607,227	\$ 14,542,989
Ending Fund Balance	\$ 16,609,581	\$ 15,680,819	\$ 14,607,227	\$ 14,542,989	\$ 14,373,153
Fund Balance as % of Operating Costs	175.2%	158.8%	142.3%	136.3%	129.4%
Debt Coverage on Total Debt	115.2%	107.3%	108.7%	103.5%	96.7%

300 Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

2013-2014 Adopted Budget Worksheet

	FY2012 Actual	FY2013 Current Budget	FY 2013 Projections	FY2014 Adopted Budget
Revenues:				
Current taxes	\$ 2,569,053	\$ 2,964,900	\$ 3,103,520	\$ 3,030,420
Delinquent taxes	108,465	35,000	35,000	35,000
Penalty and interest	25,706	25,000	20,000	20,000
Interest	2,273	2,500	2,500	2,500
Bond Proceeds		-	-	-
Other	5	-	-	-
TEDC Contributions				534,816
Total Revenues	\$ 2,705,503	\$ 3,027,400	\$ 3,161,020	\$ 3,622,736
Expenditures:				
Principal	\$ 1,131,250	\$ 1,737,500	\$ 1,800,649	\$ 2,210,330
Interest	803,729	912,545	938,115	978,957
Lease Payment- Fire Truck	60,807	88,719	63,149	65,580
		-	-	-
Fees	3,008	9,000	135,000	12,000
Total Expenditures	\$ 1,998,795	\$ 2,747,764	\$ 2,936,913	\$ 3,266,867
Other Sources/(Uses):				
Transfers		-	-	-
Total Other Sources/(Uses)	-	-	-	-
Revenues Over/(Under) Expenditures	\$ 706,708	\$ 279,636	\$ 224,107	\$ 355,869
Beginning Fund Balance	\$ 771,274	\$ 1,477,982	\$ 1,477,982	\$ 1,702,089
Ending Fund Balance	\$ 1,477,982	\$ 1,757,617	\$ 1,702,089	\$ 2,057,958
Ending FB as % of Next Year's Debt Service Requirement		54%	52%	63%

	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
\$	3,091,028	\$ 3,152,849	\$ 3,215,906	\$ 3,280,224	\$ 3,345,829
	33,000	33,000	33,000	33,000	33,000
	19,000	19,000	19,000	19,000	19,000
	15,000	15,000	15,000	15,000	15,000
<hr/>					
\$	3,158,028	\$ 3,219,849	\$ 3,282,906	\$ 3,347,224	\$ 3,412,829
<hr/>					
\$	1,897,500	\$ 1,919,750	\$ 1,948,000	\$ 1,956,750	\$ 1,978,250
	965,107	895,393	829,719	767,117	702,234
	88,719	88,719	88,719	88,719	88,719
	8,000	8,000	8,000	8,000	8,000
\$	2,959,326	\$ 2,911,862	\$ 2,874,438	\$ 2,820,586	\$ 2,777,203
<hr/>					
\$	198,702	\$ 307,987	\$ 408,468	\$ 526,638	\$ 635,625
	2,057,958	\$ 607,563	\$ 575,455	\$ 593,675	\$ 652,822
\$	2,256,660	\$ 915,550	\$ 983,923	\$ 1,120,313	\$ 1,288,447
	76%	31%	34%	40%	46%

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 1st and ends the following September 30th. The term FY 2010 denotes the fiscal year beginning October 1st, 2009 and ending September 30th, 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

FY: Fiscal Year

FTE: Full-time equivalent

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