



# *City of Nassau Bay*

Budget for Fiscal Year 2008-2009

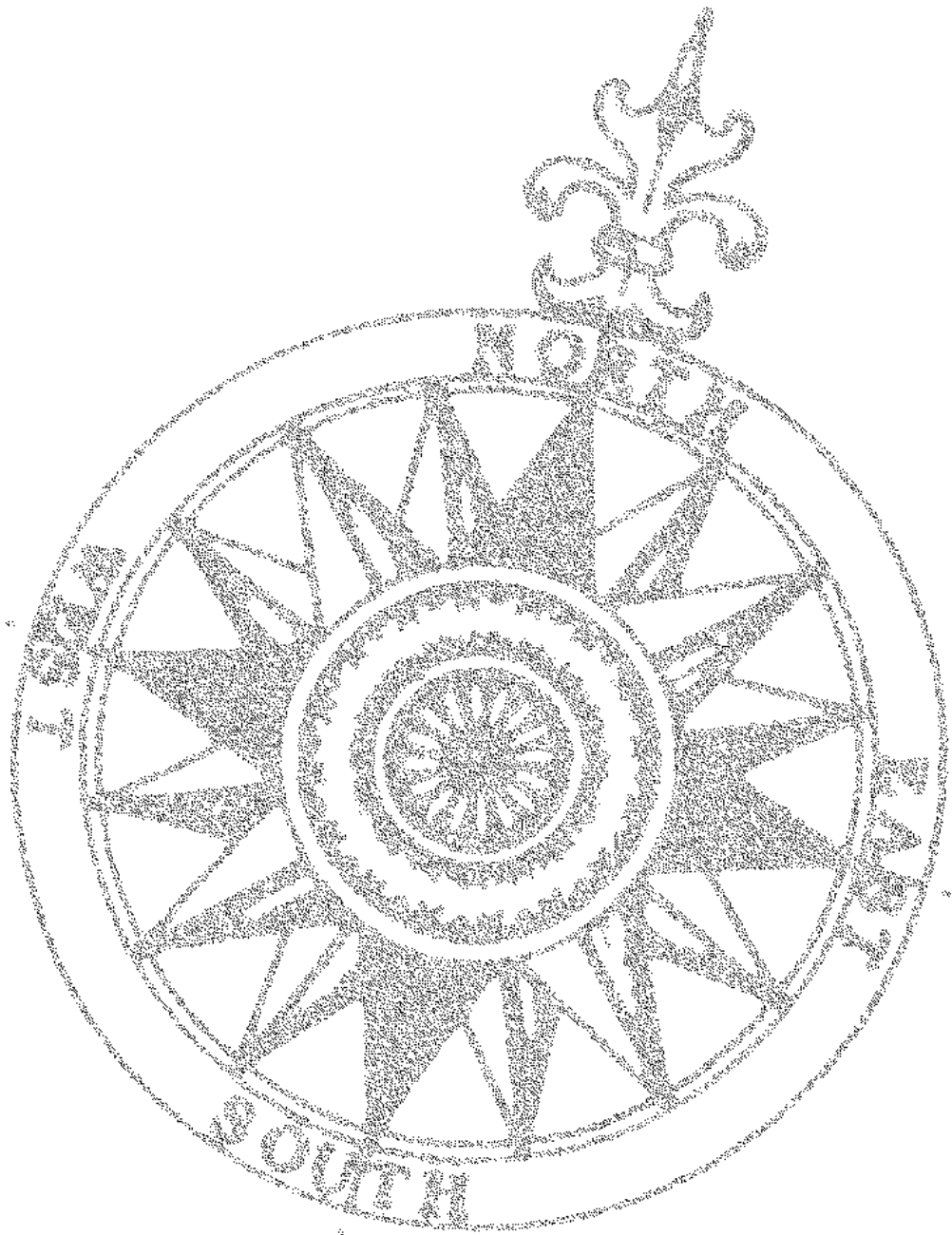
Adopted

September 18, 2008

General Fund  
Water & Sewer Fund  
Debt Service Fund  
Tourism Fund  
Special Revenue & Grant Funds  
Capital Projects Fund

**State of Texas H.B.3195 Required Notice:**

This budget will raise more total property taxes than last year's budget by \$119,954 (4.92%) and, of that amount, \$8,198 is tax revenue to be raised from new property added to the tax roll this year.





# City of Nassau Bay

## Elected Officials

---

Donald C. Matter  
Mayor

John Haugen  
Position 1

Bette Johnson  
Mayor Pro Tem, Position 2

Ron Swofford  
Position 3

Brad Bailey  
Position 4

Mark Denman  
Position 5

David Braun  
Position 6

## Administration

---

John D. Kennedy  
City Manager

Pat Jones  
City Secretary, TRMC

Ronald Wroblewski  
Police Chief/Emergency Management Coordinator

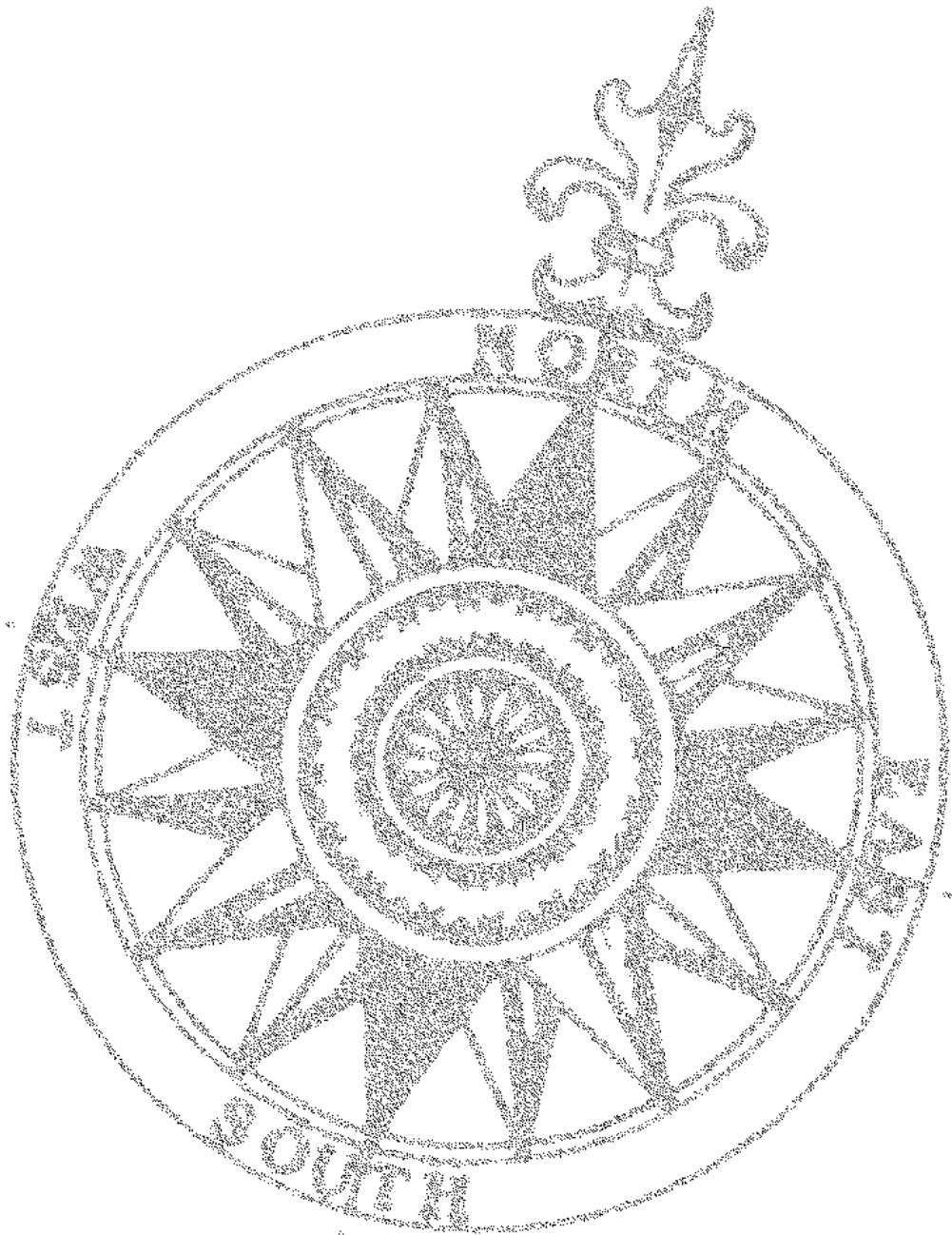
Deborah Pattison  
Finance Director

Tom George  
Fire Department Administrator/IT Manager

Larry Boles  
Building Official/Floodplain Administrator

Phil Briscoe  
Public Works Director

Dick H. Gregg, Jr., Esq.  
City Attorney

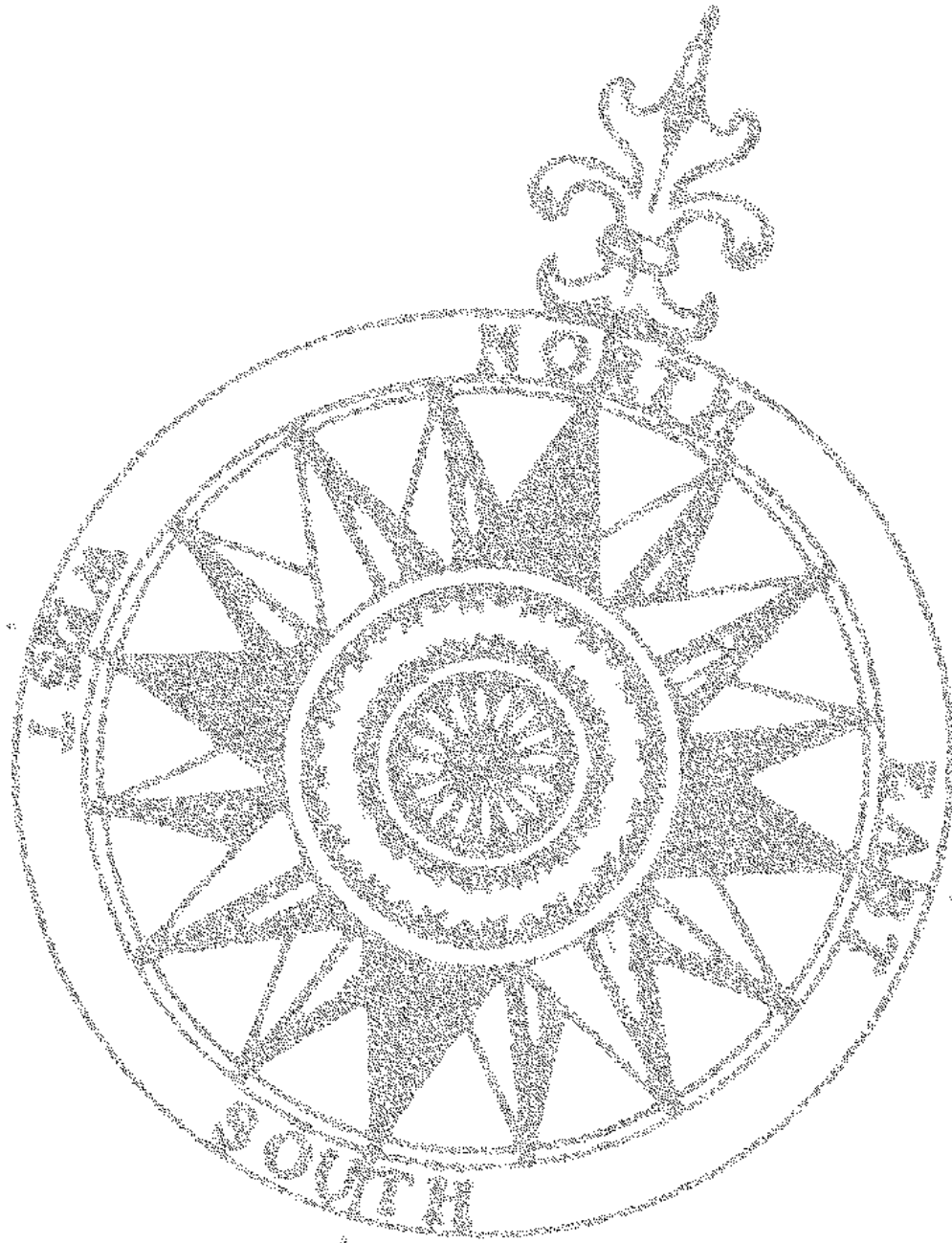




# *City of Nassau Bay*

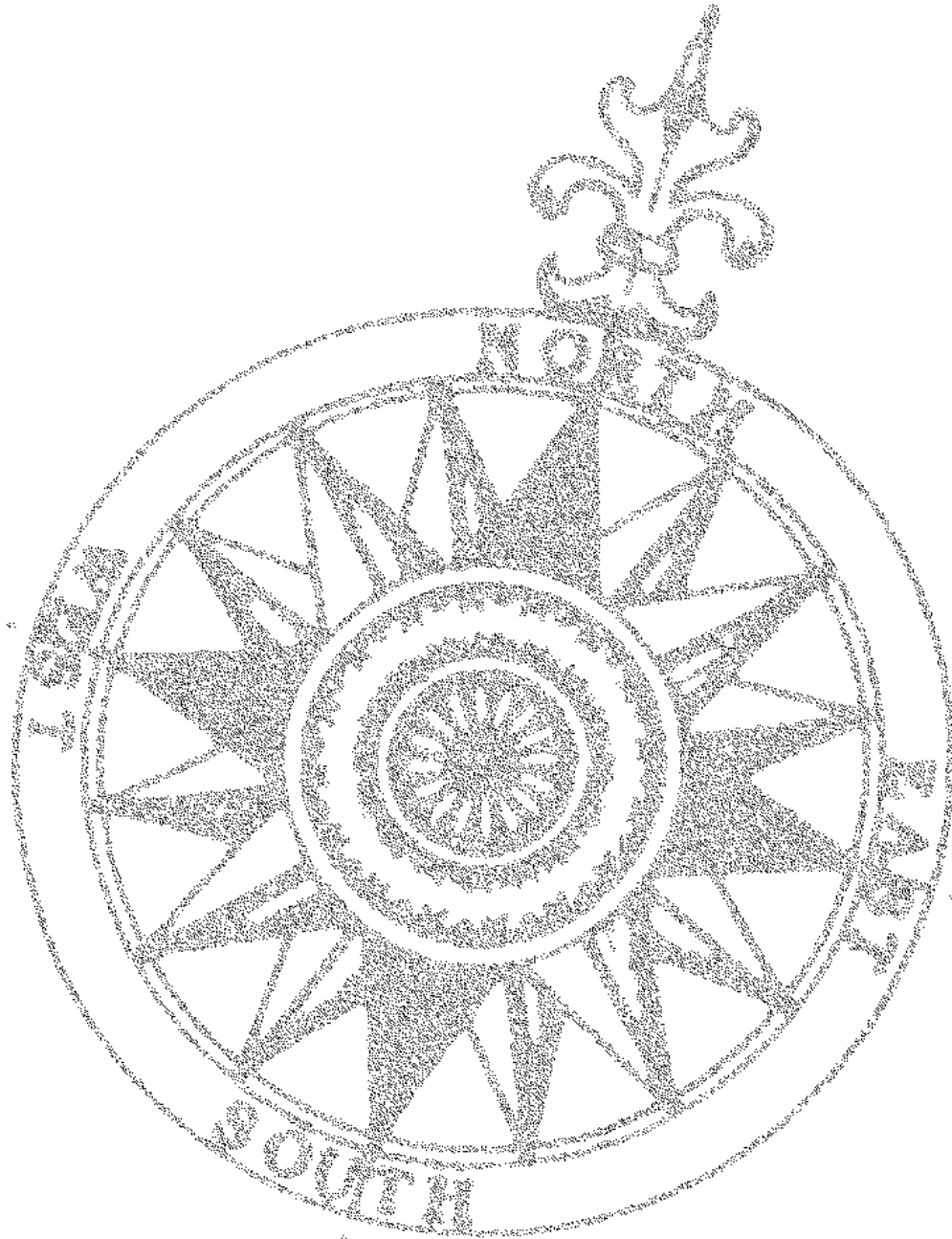
## **Budget for Fiscal Year 2008-2009**

General Fund	\$ 4,440,704
Water & Sewer Fund	1,778,433
Debt Service Fund	751,200
Tourism Fund	681,218
Special Revenue & Grants Fund	17,000
Capital Projects Fund	1,320,000
Street Sales Tax Fund	91,350
<b>Total Budget</b>	<u><u>\$ 9,079,905</u></u>



# Table of Contents

<b>List of Elected Officials and Administration</b>	i	<b>Water &amp; Sewer Fund</b>	<b>3.01</b>
<b>Budget Summary – All Funds</b>	iii	Revenue	3.02
<b>Budget Calendar</b>	vii	Expenditures	3.05
<b>Introduction &amp; Overview</b>		General & Administrative	3.06
City Manager’s Letter	1.01	Water Department	3.08
Budget Overview		Sewer Department	3.10
Government Structure	1.07	Debt Service & Depreciation	3.12
Organization of the Funds	1.08	<b>Debt Service Fund</b>	<b>4.01</b>
Budget Development & Administration	1.09	Bond Repayment Schedule	4.02
Property Taxes	1.10	FY 2008-2009 Requirements	4.04
Fund Summaries	1.12	Statement of Bonded Indebtedness	4.06
<b>General Fund</b>	<b>2.01</b>	Principal & Interest Requirements	4.08
Revenue		Revenue & Expenditures	4.09
Revenue Summary	2.03	<b>Tourism Fund</b>	<b>5.01</b>
Line Item Detail	2.05	Revenue	5.03
Expenditures	2.06	Expenditures	
General & Administrative	2.08	General & Administrative	5.04
Code Enforcement/Building Department	2.12	Advertising & Promotions	5.06
Emergency Management	2.14	Arts & Special Events	5.08
Fire Protection	2.16	<b>Special Revenue &amp; Grant Funds</b>	<b>6.01</b>
Public Works	2.18	Revenue	6.02
Parks & Recreation	2.20	Expenditures	6.03
Police Department	2.22	<b>Capital Projects Fund</b>	<b>7.01</b>
Sanitation & Recycling	2.24	Revenue	7.03
Animal Control	2.26	Expenditures	7.05
Contingency	2.28	<b>Street Sales Tax Fund</b>	<b>8.01</b>
Information Services	2.30	Revenue & Expenditures	8.02
Municipal Court	2.34	<b>Personnel</b>	<b>9.01</b>
Emergency Medical Service	2.36	Wages	9.02
Fire Marshal	2.38	Benefits	9.03
Planning & Development	2.40	Salary Schedule & Shared Expenses	9.04
General Fund Capital Outlay	2.42	<b>Capital Improvement Plan</b>	<b>10.01</b>
		<b>Budget Notes</b>	<b>11.01</b>





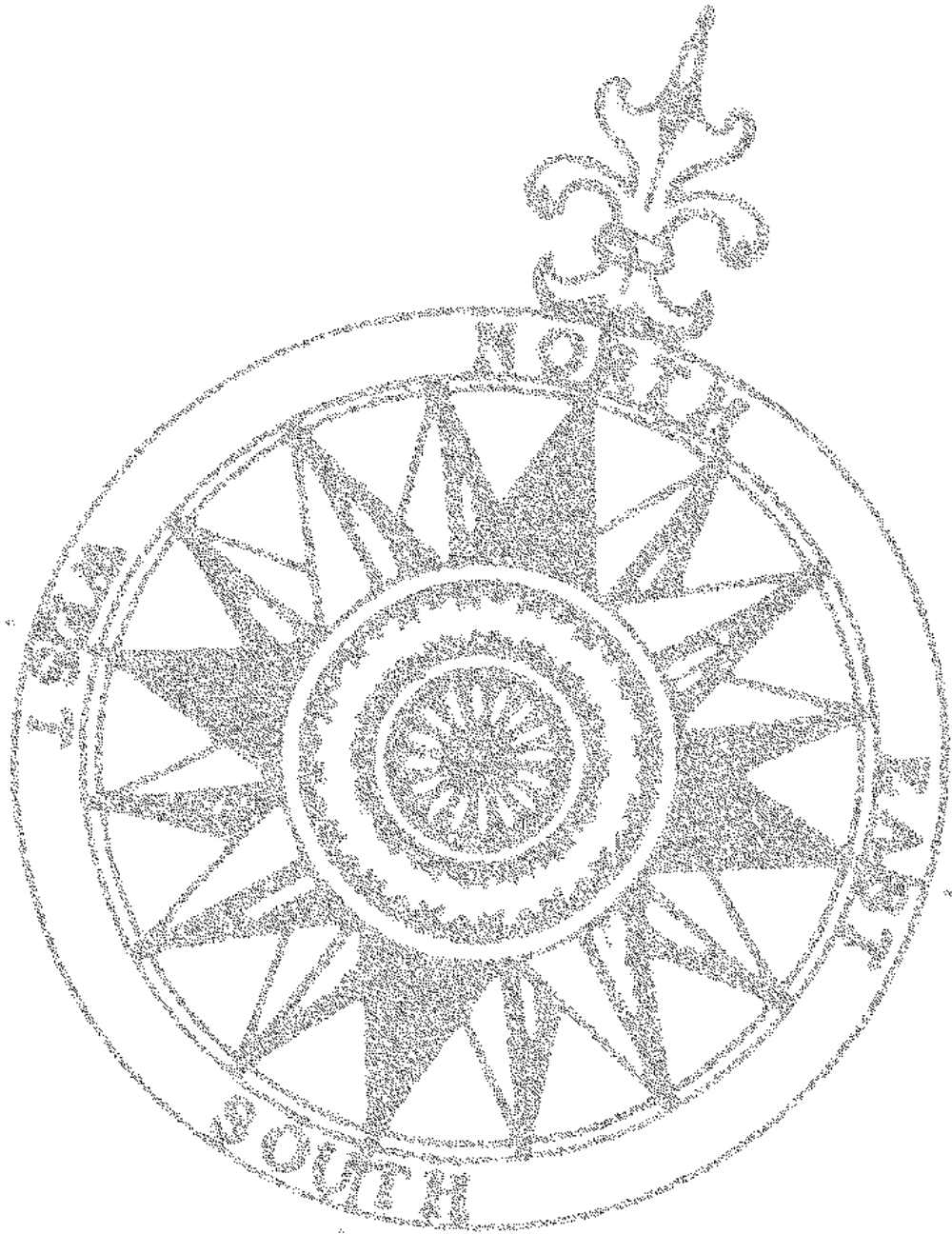
# Budget Calendar

## Budget Year 2008-2009

May 15	(Thursday)	Operating & CIP Budget Kick-off; Budget request ring binders distributed; Departments develop FY09 Objectives	Dept. Managers
May 27	(Tuesday)	Department capital outlay detail, funding sources and justification due; Preliminary Operating & CIP budget request deadline	Dept. Managers
June 3	(Tuesday)	City Manager receives Preliminary Tax Roll [certified estimate of total appraised value]	Harris Co. Appraisal District
June 3-5	(Tues-Thurs)	City Manager's review of department budgets	City Manager
June 9	(Monday)	CIP Draft and Funding Sources	City Manager
June 11	(Wednesday)	Subcommittee on Appropriations and Interfacing (Tourism Fund)	Council Committee
June 30	(Monday)	Budget Workshop - Budget Priorities and CIP Funding	City Manager and Council
July 9	(Wednesday)	2008 Update: Truth-in-Taxation Seminar	Finance Director
July 21	(Monday)	Completion of the City Manager's Budget	City Manager and Dept. Managers
Aug 5	(Tuesday)	<b>(Charter Requirement) City Manager Budget delivered to City Secretary for distribution to Council and available to Public</b>	City Manager
Aug 11	(Monday)	Presentation of Budget to City Council and Public Budget Hearing; Schedule Budget Workshop, if needed	City Manager at Regular City Council Meeting
Aug 28 – Sept 5	(Thurs - Fri)	Receive Certified Appraisal Roll; Calculation of effective and rollback tax rates; 72-hr notice for meeting	Harris Co. Appraisal District
Sept 18	(Thursday)	Presentation of Final Budget to City Council and Second Public Budget Hearing; Certification of anticipated collection rate; Adopt <u>Budget</u> by Ordinance; discuss tax rate. If Council determines, adopt <u>Tax Rate</u> by Ordinance; or, if tax rate will exceed the rollback or effective tax rate (whichever is lower), take a record vote and schedule two public hearings. (A) (B)	City Manager; Tax-Assessor Collector; City Council; Regular City Council Meeting
Sept 20	(Saturday)	<b>(Charter Requirement) Final Date to adopt budget</b>	City Council
Sept 25	(Thursday)	Publish effective and rollback tax rates, schedules and fund balances; submission to Council; (As required) Publish notice of two public hearings on tax increase (TV and website)	Finance Director; City Secretary
October 1	(Wednesday)	<b>Fiscal Year 2008-2009 Begins</b>	
Oct 2	(Thursday)	(As required) First public hearing on proposed tax increase (may not be held earlier than the 7 <sup>th</sup> day after the notice is published)	Special City Council Meeting
Oct 6	(Monday)	(As required) Second public hearing on proposed tax increase (may not be held earlier than the 3 <sup>rd</sup> day after the first hearing)	Special City Council Meeting
Oct 9	(Thursday)	(As required) Publish Notice of Tax Revenue Increase (TV and website)	Finance Director
Oct 20	(Monday)	(As required) Vote on the proposed tax increase to increase total tax revenues (not more than 14 days after Second Public Hearing); Adopt Tax Rate by Ordinance (B)	Special City Council Meeting

(A) *By Charter, if the council fails to adopt the budget by the twentieth day of September, the amounts appropriated for operation during the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the council adopts a budget for the ensuing fiscal year. The levy of property tax normally approved as part of the budget adoption will be set such that the tax receipts for the budgeted year shall equal the tax receipts of the current fiscal year.*

(B) *By Property Tax Code, taxing unit must adopt tax rate by Oct. 1 or 60 days after receiving certified appraisal roll (October 26), whichever is later.*



# Adopted Budget



## The Municipal Budget Fiscal Year 2009

The last year has been one of extraordinary change for the City of Nassau Bay. Most obvious, the old and obsolete 2-story office buildings on NASA Parkway and Space Park Drive that surrounded the City's property are now gone, along with the City's former City Hall and Fire Station. In their place, the Griffin Planned Unit Development (PUD) is changing the face of our commercial area for decades to come, and it will have a significant and positive effect on the City's commercial property tax values. Nassau Bay made an important turn when this \$150 million project was approved.

Other important and long desired projects that are part of Nassau Bay's *Vision 2020* were completed or are under way. Many of these efforts were written into the City's Comprehensive Master Plan (CMP) in 2003 and reinforced through the Urban Planning and Advisory Committee's work in 2004. When you go back and read *Vision 2020*, the CMP, and the Development Principles Council approved over the last few years, you will be impressed by how much our small city has actually accomplished. *Vision 2020* has been our guide and all of our major projects are directly related to this important statement:

### ***VISION 2020***

*The City of Nassau Bay will be an incomparable, safe, family-oriented, waterfront enclave which is fiscally well managed with well maintained, up-to-date infrastructure and aesthetically pleasing residences and buildings that reflect the obvious pride of its citizens. This community, the Manned Space Center's birthplace, will be the cultural arts center of the Bay Area, with a robust economy anchored by a revitalized commercial district, tourism, and high technology business, while retaining homeowner privacy and a small town atmosphere.*

# Adopted Budget

Some of the City's recent accomplishments include:

1. Dredging – All of the City's boating channels were finally dredged in FY08, following many years of planning and fund accumulation.
2. NASA Parkway Enhancement – The north right-of-way along NASA Parkway was planted with 175 live oak trees and other plants, continuing our program to ensure Nassau Bay's entryways present our City well.
3. Marine Patrol Boat – The City purchased and equipped a new marine patrol boat that is also used for fire and rescue missions. This improved capability assists us in keeping our waterways safe for the boating public.
4. Parks Improvements – In Lake Nassau Park, the City installed the first phase of the planned boardwalk project on Lake Nassau, rehabilitated the fishing pier at the Pocket Park, and started the trails system. Lake Nassau also received new aeration devices. These projects have received considerable public approval, and we hope to continue progress on the trail system in FY09. In Swan Lagoon Park, the old and no longer used tennis and basketball courts were removed in favor of more green space.
5. Water System – Design work is complete and partial funding is in place to return the Swan Lagoon well to service during emergencies. Needed repairs to the elevated water tank were accomplished, and plans were made to relocate a water line along the 1200 block of NASA Parkway, as well as replace an old line in the Queens Court area.
6. Sewer System – The City's only water treatment plant received significant attention this year with improvements to the diffuser system, rehabilitation of the main blower, and planning for a new belt press.
7. Financial Management – A new financial management system has been installed that will provide department heads better tools to manage the taxpayer funds entrusted to them and give better visibility of planned expenditures to staff and Council. This system is a giant step forward as staff seeks to control costs, enhance revenue, and manage more efficiently.
8. Economic Development Tool Box – The City has worked for a decade to put in place economic development tools to assist in revitalization of the commercial areas of the City. The Nassau Bay Economic Development Corporation (EDC) was one of the first tools created, organized in 1999, and one of the best resources for infrastructure rehabilitation in the early years. Council also approved tax abatement guidelines and the PUD Ordinance, created the Urban Planning and Advisory Committee, and approved Development Principles. Last year Council added the NASA Area Management District, with the State Legislature's approval, Tax Increment Reinvestment Zone No. 1 (the TIRZ), and the Nassau Bay Redevelopment Authority. These tools will enable public-private partnerships which are critical to redevelopment of blighted areas in Nassau Bay, and an improved commercial tax base.
9. City Facilities – Both the City Hall and the Fire Station on NASA Parkway were vacated last year to make way for Nassau Bay Town Square. The City built a new building on Surf Court to house the Fire Department temporarily, while a new Public Safety building is planned and built for the Police, Fire, and EMS Departments. Once the Fire Department moves to the new facility, the Public Works Department will occupy the facility on Surf

# Adopted Budget

Court. Most of the remainder of City Staff is located temporarily at 18100 Upper Bay Road, while a new City Hall is planned and constructed by Griffin Partners.

So we enter the new budget year with renewed confidence in *Vision 2020*, with enthusiasm toward the challenges remaining, and with certainty that Nassau Bay is on the right course. The FY09 Budget proposal keeps the City on a path to success, with an eye toward greatly improved property values and tax base in the commercial areas. While there is much work ahead to achieve these improvements in our tax base, including expansion of our sales tax and hotel tax revenues, all of the signs are encouraging.

As we approach a period of growth in the tax base, the City has numerous challenges to our budget. In preparing this proposed budget for Fiscal Year 2009, Staff was cognizant that we have not yet realized significantly improved revenues. At the same time, market conditions are affecting the services we already provide (the price of gas and electric utilities in particular), and our citizens are requesting new services such as curbside recycling.

Based on Council guidance and staff agreement, we reduced our ad valorem tax rate by 2.445 cents last year. In today's dollars, that is a reduction of almost \$110,000 in General Fund operating revenue. Consequently, this budget proposes to add back one cent to the tax rate.

The FY09 Budget proposes to continue our work to upgrade critical City infrastructure, while maintaining and improving an exemplary quality of life environment for our citizens and for our businesses. As always, *Vision 2020* remains the desired future we are striving to achieve. This budget proposal takes us closer to that goal.

**Revenue:** FY09 revenue projections are generally up or stable compared to recent years (see page 1.17).

For the first time we will also be sharing our property tax revenue with the TIRZ. As you know, the incremental tax revenue increase in the zone goes into the TIRZ to be used for public improvements in the zone. In Nassau Bay, 90% of the incremental revenue is allocated to the TIRZ for management by the recently appointed TIRZ board. Ten percent of the incremental revenue remains in the General Fund. While property values in the zone are expected to increase somewhat this year, we expect they will actually decline for FY10 and possibly FY11 projections since the value of the old demolished buildings will no longer be on the rolls, and the value of the new buildings may not yet be added.

General Fund revenue is projected on page 2.05, 14.0% higher than the previous year. In addition to property taxes, we are expecting increases in building permits as we see the early stages of the Griffin PUD going under construction. We are also returning a more robust General & Administrative (G&A) reimbursement from the Water and Sewer (W&S) Fund in conjunction with the project's sewer connection fees. We had reduced this reimbursement in the last two years due to unfavorable revenue in the W&S Fund.

For the last two years we increased our planned revenue in the Water and Sewer Fund to \$860,000 and \$900,000, expecting that the new water meters that were installed throughout town would provide more accurate measurements and generate more revenue. Instead, the first year we experienced a prolonged period of wet weather and water use was down, negatively affecting revenue. That trend continued in FY08, although not quite as pronounced. In addition, as part of our transition to the new finance and accounting

# Adopted Budget

software, we discovered numerous discrepancies in our water and sewer accounts that, now remedied, should boost our revenue and improve the accountability of our water system.

The Tourism Fund continues to provide well due to the very strong performance of the Hilton Hotel. A new hotel in the Griffin Partners development will further enhance the revenue in this fund in the years ahead.

**Fund Expenditures:** The total expenditure budget for FY09 is \$9,079,905. Reference the funds breakout on page 1.13 of the budget.

General Fund expenditures are programmed to be about half of the City's total expenditures, coming in at \$4,440,704, a \$174,723 increase over FY08. The expenditure breakout for the *fifteen departments* is shown on page 2.06. Some of the major changes this year in the General Fund are:

- Code Enforcement: We added a part-time employee to accomplish a more proactive code enforcement effort. In addition, due to the increased amount of construction activity, we are expecting increased expenditures for contract inspections and lab fees.

- Fire Protection: We added the dual-hatted position of Fire Department Administrator with 50% of the personnel costs expensed to the department.

- Public Works: This budget is reduced by \$83K. Factors contributing to this reduction include a decreased need for engineering services and a correction to the amount of utilities charged to this department.

- Sanitation and Recycling: We added \$36K to this department to cover the cost of a curbside recycling program in anticipation that Council will approve the recommendation to establish such a program.

- Information Services: The other half of the dual-hatted position shared with the Fire Department is for the Information Technology Manager. Personnel expenses were added to this department, and concurrently, maintenance of equipment and software items were reduced.

- Emergency Medical Services: This department was increased over \$39K to accommodate additional personnel expenses to remain competitive with other departments in our region. Remaining competitive with wages in this department assures we have qualified personnel available 24/7 to staff the City's ambulance.

- Animal Control: Our animal control officer continues to spend substantial amounts of his time on this mission. In addition, the animal shelter facility does not meet State guidelines and a substantial upgrade to this facility is needed.

Throughout the General Fund: those departments which have vehicles were increased to accommodate the cost of fuel and energy.

Water and Sewer Fund: Expenditures for this fund are projected \$106K over last year. Factors contributing to this increase include a requirement for increased engineering during FY09 related to our CIP, increased personnel costs, and a significantly stronger G&A overhead reimbursement to the General Fund. As discussed at the recent Budget Workshop, we will accomplish a formal Water & Sewer Rate Study during FY09.

Tourism Fund: As noted above, revenue in this fund continues a healthy growth due to the excellent performance of the Hilton Hotel. This allows the City to continue our 15% of revenue payments to the Bay Area Houston CVB, 15% to Arts and Special Events, and sponsorship of major events in our region to benefit our hotels.

# Adopted Budget

**FY09 Capital Improvements:** This budget anticipates a \$1.3 million debt issue during FY09 to accommodate the City's immediate capital needs. Fortunately, investments in our critical infrastructure over the last few years have greatly reduced imminent failure possibilities. While the City still has much work remaining, eliminating these imminent failure possibilities and the most severe flooding/drainage issues allows us to focus our attention on some of the more visible quality of life improvements we have long desired.

Because there was public criticism recently concerning the method we use to finance the City's capital needs, Staff was prepared to recommend that this debt issue be taken to the voters in a bond election this year. There are several reasons why that is not possible this year, including: (1) the City would need to have a bond rating and that process takes several months to complete, (2) the City needs a more formal five year CIP, and (3) a W&S rate study needs to be completed prior to the bond rating and the CIP development. So, while we will begin working toward a bond election in the future, we need to continue using certificates of obligation this year, as we have for the past nine years.

Approximately half of the FY09 capital needs (\$714,500) will purchase a new fire pumper truck that was strongly recommended as a means to improve the City's ISO Public Protection Classification. Purchasing a new truck at this time will also help to implement a vehicle replacement rotation schedule recommended in the Comprehensive Master Plan.

Also included in the CIP is the rehabilitation of the three baseball fields and fences at Lake Nassau Park. This project is expected to cost \$110,000. Future parks projects including (1) Phase II of the Park Trail System and (2) rehabilitation and expansion of the Lake Nassau parking lot have been rescheduled for FY11. In addition, we have planned to spend \$25,000 on the engineering costs for a dredging program to remove the silt buildup in the northern reaches of Lake Nassau, an important water quality improvement. The dredging project is also planned for FY11.

The City's animal shelter facility is inadequate and is located in the floodway. It cannot reasonably be brought into compliance. Staff plans to construct a new animal shelter facility behind the 120 Surf Court building to comply with existing laws and regulations. This new facility is expected to cost \$30,000.

Additionally, we propose to provide additional funding for the purchase of a used belt press for the waste water treatment plant and to replace and relocate water lines in two places in the City.

**Personnel/Salaries:** I am projecting a 12.38% increase in the Personnel budget, including both salary and benefits. While this is the largest percentage increase you have seen in the last ten years, it includes the addition of the Fire Department Administrator/Information Technology Manager, the re-establishment of a part time (no benefits) Fire Administration/Assistant position and a part time (no benefits) Code Enforcement employee. The average merit increase for the employees is projected at 4%, based on employee performance evaluations.

The staffing level for this budget is 40 full-time, 11 part-time (9.45 FTE), and 6 temporary (5.10 FTE) employees. Personnel contingencies are budgeted within Depts. 1, 4, and 5.

# Adopted Budget

**Summary:** The City's financial position is strong with a low debt to assessed value ratio. We expect to see strong improvements in the tax base in the years ahead, due primarily to the Griffin PUD, which is predicted to double the property values in the City's commercial area. Yet that is not all. The additional retail businesses are expected to produce a solid boost to our sales tax revenue, and the new hotel will generate substantial new hotel occupancy tax revenue.

The City's *Vision 2020* and focused planning efforts have united our thinking and priorities. We have carefully managed our resources to make incremental progress on a number of fronts. While we have much more to do, I am convinced that the City has turned the corner with our redevelopment strategy, and we can look to the future with confidence.

Respectfully submitted,

John Kennedy, City Manager  
September 2008



## Government Structure

The City of Nassau Bay was incorporated in 1970 as a Texas General Law city. Three years later, in 1973, the citizens of Nassau Bay adopted a Charter and reorganized as a Texas Home Rule City with a Council-Manager form of government.

The legislative and governing body of the City is the Council, which consists of a Mayor and six Councilmembers. The Mayor and Councilmembers are elected, at large, for two-year terms with a limitation of four consecutive terms.

- Mayor            Donald Matter
- Position 1       John Haugen
- Position 2       Bette Johnson
- Position 3       Ron Swofford
- Position 4       Brad Bailey
- Position 5       Mark Denman
- Position 6       David Braun

The City Council meets monthly to transact the business of the City and its citizens. All legislation enacted by Council is in the form of Ordinances. The City's Charter defines the manner and procedure by which Ordinances are adopted.

The City Council appoints a City Manager who shall be the chief administrative officer of the City and who shall be responsible for the administration of all affairs of the City. The City Manager directs and supervises the administration of all departments, offices, and agencies of the City, except as otherwise provided by the Charter or by law. The City Manager attends all council meetings and has the right to take part in discussions; however, he may not vote.

- Howard L. Ward            1973 – 1989
- James A. McFellin            1989 – 1991
- David K. Stall                1992 – 1998
- John D. Kennedy              1999 – Present

In addition to the City Manager, Council appoints the City's Municipal Court judges and clerks and members of the various boards, commissions, and committees that may exist.

## Organization of the Funds

The City Budget addresses seven separate funds in one document. Each fund has been established to perform specific functions with its own source or sources of revenue.

### **General Fund**

The General Fund is the City's largest and primary municipal operating fund. The General Fund provides for the City's administrative, regulatory, public safety, sanitation, public works (excluding water & sewer), and court functions. Revenue sources benefiting the General Fund include property taxes, sales & use taxes; franchise fees; license & permit fees; fines; and repayment for administrative services provided to other funds.

### **Water & Sewer Fund**

The Water & Sewer Fund provides for the operation of the City's water and wastewater utilities. Revenue sources benefiting the Water & Sewer Fund include water and sewer subscriber charges and tap fees.

### **Debt Service Fund**

The Debt Service Fund provides funds necessary to meet the debt service obligation of bonds issued by the City. Revenue sources benefiting the Debt Service Fund include property taxes and contributions from the Water & Sewer Fund and the Nassau Bay Economic Development Corporation.

### **Tourism Fund**

The Tourism Fund provides for the promotion of the City's tourism industry. The most significant revenue source benefiting this fund is a Hotel Occupancy Tax. The City increased the hotel occupancy tax from 5% to 7% effective January 1, 2006.

### **Special Revenue & Grants Funds**

The Special Revenue and Grants Fund accounts for specific revenue and grants that are legally restricted to expenditures for specified purposes.

### **Capital Projects Fund**

The Capital Projects Fund provides funds for the acquisition or construction of capital improvements. These funds are spent according to the City's capital improvement plan.

### **Street Sales Tax Fund**

Nassau Bay adopted an additional one-quarter percent local sales tax for street maintenance purposes on November 5, 2002 and the tax became effective on April 1, 2003. The tax expires every four years. The City held a tax reauthorization election on November 7, 2006, extending the sales tax to April 1, 2011.

# Budget Development and Administration

## **Fiscal Year**

The fiscal, budget, and accounting year of the City begins on the first day of October and ends the last day of September.

## **Proposed Budget**

On or before the fifth day of August, the City Manager is required to submit a proposed budget for the ensuing year and issue a budget message. The minimum content of the budget, and the budget message, is defined by the City's Charter.

## **Public Hearing**

Having received the budget, Council is required to hold a public hearing on the budget as submitted. All interested persons are given an opportunity to be heard, either for or against any item of the proposed budget.

## **Adoption of Budget**

Following the public hearing, the Council may adopt the budget with or without amendment on one reading. Adoption of the budget will require an affirmative vote of a majority of the entire Council. Adoption of the budget constitutes an appropriation of the amounts specified herein as expenditures from the funds indicated.

Should Council fail to adopt a budget by the twentieth day of September, provisions of the City's Charter provide automatic appropriations on a month-to-month basis until a budget is adopted. In such event, the operation of the City would not be disrupted for lack of a budget.

## **Adoption of Tax Rate**

Following the adoption of the budget, Council may adopt a property tax rate.

## **Certification of Funds**

No payment is made or obligation incurred against any appropriation unless the City Manager, or his designee, first certifies that there is a sufficient unencumbered balance to meet that obligation.

## **Purchasing Policy**

The City Manager is the City's purchasing agent and authorizes the payment of all bills. The City Manager reviews purchase orders, invoices, and signs checks for authorized expenditures.

## **Monthly Financial Reports**

The City Manager submits a monthly report to Council detailing the financial condition of the City.

## **Annual Audit**

At the completion of each fiscal year, an audit is made of all City funds by a competent certified public accounting firm selected by Council.

# Budget Overview

— Continued

## Property Taxes

The certified roll for the 2008 tax year was received from the appraisal district on August 28, 2008. The total appraised value now on the appraisal roll for 2008 is \$432,334,013. Over-65, Residential Homestead, Disability and Other Exemptions total \$49,817,173 (or 12.5% of appraised value). Thus, the taxable value on the appraisal roll for 2008 is \$382,516,840.

Budgeted Taxable Value for Tax Year 2008 / Fiscal Year 2009 totals **\$ 413,208,993**, as follows:  
Taxable value of \$382,516,840 plus HCAD Estimated Final Taxable Value of \$45,036,238 [Uncertified Tax Roll with (including) Hearing Loss] less 90% of TIRZ Increment Valuation [\$15,937,872 Adjusted Captured Value x 0.90 = \$14,344,085].

The Office of Paul Bettencourt, Harris County Tax Assessor-Collector, documents for Public Notice the resulting tax revenue as increasing by \$119,954 from last year's \$2,513,100 (a 4.92% increase); and, of that amount, \$8,198 is tax revenue to be raised from new property added to the tax roll this year.

- The 2008 tax rate has not been adopted. The proposed tax rate of 64.2120 cents per hundred dollars valuation is based on the tax revenue required to meet the level of expenditures proposed in this budget.
- Property tax is comprised of two separate components: Debt Service and Maintenance & Operation (M&O). The proposed tax rate of 64.212 cents is comprised of (see table on page 1.11):

M&O Rate	51.3359 cents per hundred dollars
Debt Service Rate	12.8761 cents per hundred dollars

Adding the M&O rate (51.3359) and the Debt Service rate (12.8761) provides the proposed tax rate of 64.2120 cents per hundred dollars.

- The M&O portion of the property tax rate is an increase from the effective maintenance and operations rate of 47.8570 cents per hundred dollars. The resulting proposed M&O rate is 51.3359 cents per hundred dollars.
- The Debt Service tax rate is directly driven by the cost of repaying the City's debts and is affected only in part by contributions from the Water & Sewer Fund and the Economic Development Corporation (EDC). Given present assessed valuations, the Debt Service Rate will be 12.8761 cents per hundred dollars.
- The combined effect of these two tax components is approximately 4.92% more than the effective tax rate of 61.1991 cents per hundred dollars. Any increase over the effective rate requires two Public Hearings on a tax increase, a notice in the paper that the Council scheduled a vote on a tax increase, and a Special Council Meeting to adopt the tax rate. The proposed combined rate is 64.2120 cents per hundred dollars or an increase of 1.000 cent compared to last year's rate. The proposed rate of 64.2120 cents per hundred dollars is 1.4450 cents LESS THAN the rate held for tax years 2005 and 2006.
- This year's estimated rollback rate is 64.5616 cents per hundred dollars.

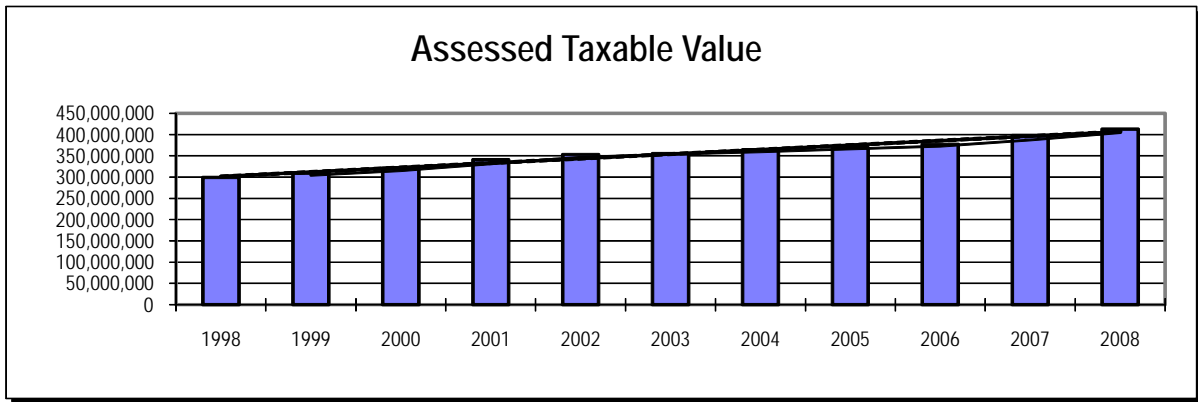
Home Rule cities are authorized by the Texas Constitution to levy a tax on real and personal property up to a limit of \$2.50 per \$100 assessed valuation.

**Effective Tax Rate:** The effective tax rate is that rate which would produce tax revenue equal to last year's tax revenue when applied to this year's assessed property value, plus values lost to exemption, less additional taxable property values that were not on last year's tax roll. This year's effective tax rate is 61.1991 cents per hundred dollars, 2.0129 cents less than last year's 63.212 tax rate.

**Property Tax**

Tax Year	Taxable	Rate	Tax Levy
1998	299,530,140	0.59101	1,770,253
1999	309,245,300	0.58543	1,810,415
2000	321,421,780	0.59406	1,909,438
2001	340,829,010	0.59406	2,024,729
2002	353,297,020	0.59800	2,112,716
2003	355,372,110	0.61957	2,201,779
2004	364,330,040	0.64157	2,337,432
2005	368,832,846	0.65657	2,421,646
2006	377,371,255	0.65657	2,477,706
2007	397,566,924	0.63212	2,513,100
2008	413,208,993 (a)	0.64212	2,653,298

**Assessed Valuation**



**Rate Distribution**

Tax Year	M & O	Debt	Total
1998	0.47574	0.11527	0.59101
1999	0.49513	0.09030	0.58543
2000	0.51063	0.08343	0.59406
2001	0.51287	0.08119	0.59406
2002	0.48394	0.11406	0.59406
2003	0.50705	0.11252	0.61957
2004	0.53477	0.10680	0.64157
2005	0.54644	0.11013	0.65657
2006	0.53495	0.12162	0.65657
2007	0.49431	0.13781	0.63212
<i>Budget</i> 2008	0.513359	0.128761	0.642120

**Tax Levy**

Tax Year	M & O	Debt	Total
1998	1,424,985	345,268	1,770,253
1999	1,531,166	279,249	1,810,415
2000	1,641,276	268,162	1,909,438
2001	1,748,010	276,719	2,024,729
2002	1,709,746	402,971	2,112,716
2003	1,801,914	399,865	2,201,779
2004	1,948,328	389,104	2,337,432
2005	2,015,450	406,196	2,421,646
2006	2,018,748	458,959	2,477,706
2007	1,965,213	547,887	2,513,100
<i>Budget</i> 2008	2,121,246	532,052	2,653,298

(a) See page 1.10 for detail of the budgeted Tax Year 2008 taxable value.

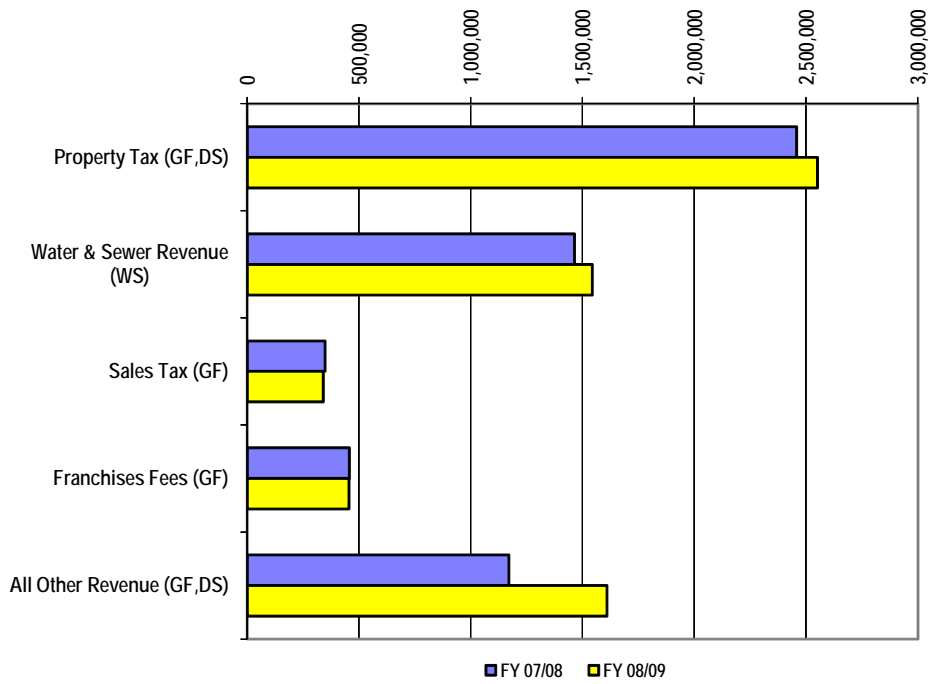
## Revenue Budget For Fiscal Year 2008-2009

	<u>Operating Revenue</u>	<u>Prior Year Balance</u>	<u>Total Revenue</u>
General Fund	4,140,246	300,458	4,440,704
Water & Sewer Fund	1,660,300	118,133	1,778,433
Debt Service Fund	697,263	53,937	751,200
Tourism Fund	603,000	78,218	681,218
Special Rev & Grant Fund	17,000	0	17,000
Capital Projects Fund	1,320,000	0	1,320,000
Street Sales Tax Fund	91,350	0	91,350
<u>Total</u>	<u>8,529,159</u>	<u>550,746</u>	<u>9,079,905</u>

## Expenditure Budget For Fiscal Year 2008-2009

General Fund	\$4,440,704	49%
Water & Sewer Fund	\$1,778,433	20%
Debt Service Fund	\$751,200	8%
Special Rev. & Grant Fd	\$17,000	0%
Tourism Fund	\$681,218	8%
Capital Projects Fund	\$1,320,000	15%
Street Sales Tax Fund	\$91,350	1%
Total	<u>\$9,079,905</u>	<u>100%</u>

### Combined Revenue Comparison



	Budget
	\$ Change
1,123	94,204
2,500	79,033
0,000	(8,326)
5,000	(1,327)
9,186	438,640
7,809	602,225



**Combined Operating Expenditures**  
**General Fund - Water & Sewer Fund - Debt Service Fund**

	<b>Budget FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
General Administration (GF)	1,019,953	1,093,738	1,150,229	56,491
EMS, Fire, F. Marshal, Police & Court (GF)	2,049,808	2,175,722	2,378,466	202,744
Sanitation, Parks & Public Works (GF)	919,101	996,521	912,009	(84,512)
Water & Sewer (WS)	1,688,272	1,672,493	1,778,433	105,940
Debt Service Costs (DS)	647,383	717,130	751,200	34,070
			0,337	314,733

# Fund Summaries

	Budget FY 06/07	Budget FY 07/08	Budget FY 08/09	Budget \$ Change
<b>General Fund</b>				
Revenue	3,408,648	3,632,250	4,140,246	507,996
Prior Year Balance	581,157	640,000	834,771	194,771
Expenditures	3,988,862	4,265,981	4,440,704	174,723
End of Year Fund Balance	943	6,269	534,313	528,044
<b>Water &amp; Sewer Fund</b>				
Revenue	1,604,150	1,542,500	1,660,300	117,800
Prior Year Balance	84,311	155,000	161,536	6,536
Expenditures	1,688,272	1,672,493	1,778,433	105,940
End of Year Fund Balance	189	25,007	43,403	18,396
<b>Debt Service Fund</b>				
Revenue	699,621	720,834	697,263	(23,571)
Prior Year Balance	123,391	150,512	231,946	81,434
Expenditures	647,383	717,130	751,200	34,070
End of Year Fund Balance	175,629	154,216	178,009	23,793
<b>Tourism Fund</b>				
Revenue	531,200	556,000	603,000	47,000
Prior Year Balance	76,103	85,000	325,520	240,520
Expenditures	607,047	639,885	681,218	41,333
End of Year Fund Balance	256	1,115	247,302	246,187
<b>Special Rev. &amp; Grant Fd</b>				
Revenue	179,131	24,752	17,000	(7,752)
Prior Year Balance	38,737	138,750	0	(138,750)
Expenditures	217,868	163,501	17,000	(146,501)
End of Year Fund Balance	0	(0)	0	0
<b>Capital Projects Fund</b>				
Revenue	1,156,840	1,030,000	1,320,000	290,000
Prior Year Balance	1,902,865	1,818,977	0	(1,818,977)
Expenditures	3,059,705	2,848,977	1,320,000	(1,528,977)
End of Year Fund Balance	0	0	0	0
<b>Street Sales Tax Fund</b>				
Revenue	91,210	87,400	91,350	3,950
Prior Year Balance	0	155,302	237,889	82,587
Expenditures	117,460	192,702	91,350	(101,352)
End of Year Fund Balance	(26,250)	50,000	237,889	187,889
<b>TOTAL BUDGET</b>				
Revenue	7,670,800	7,593,736	8,529,159	935,423
Prior Year Balance	2,806,564	3,143,541	1,791,662	(1,351,879)
Expenditures	10,326,597	10,500,670	9,079,905	(1,420,765)
End of Year Fund Balance	150,767	236,607	1,240,916	1,004,309

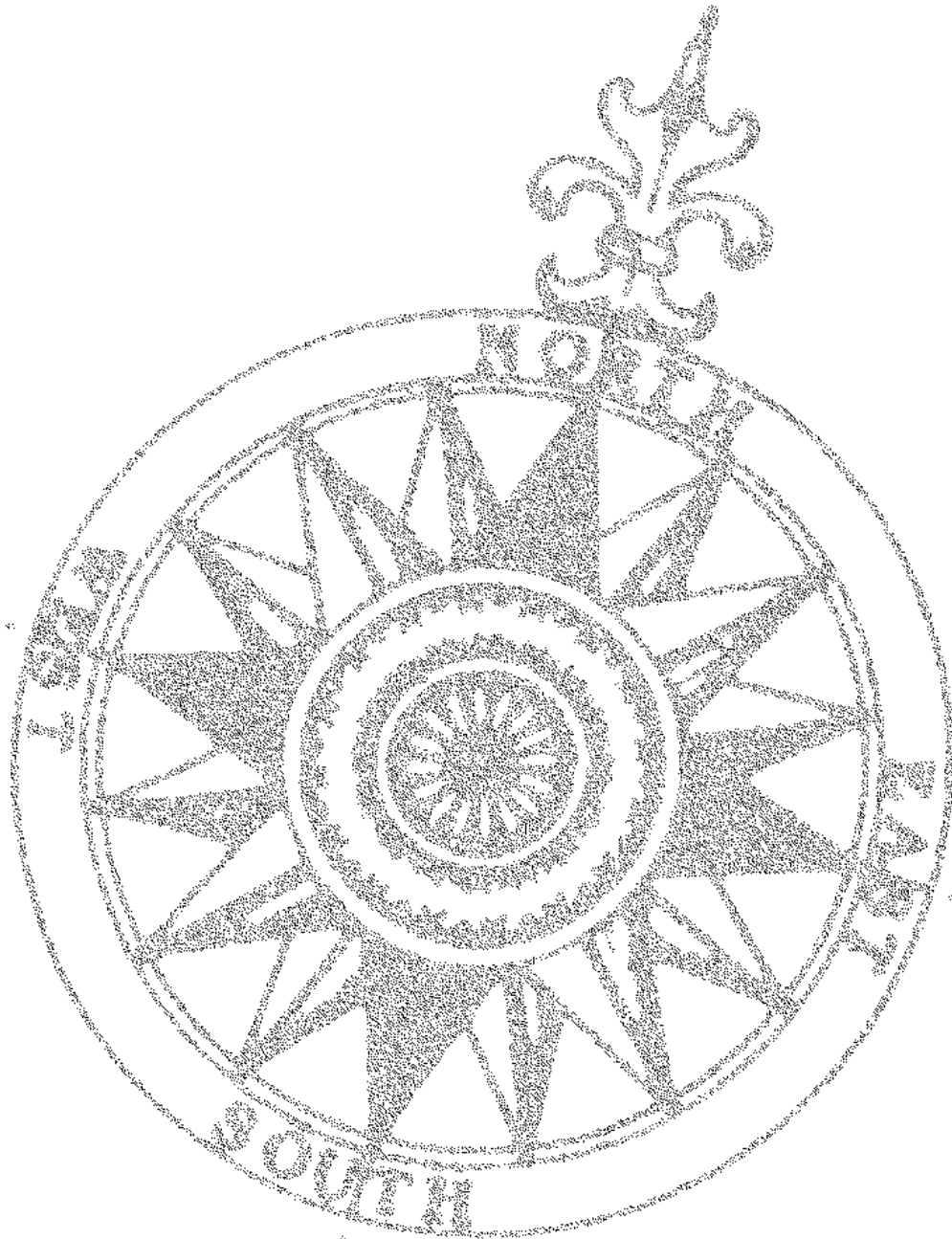
## General Fund

The General Fund is the City's largest and primary municipal operating fund. The General Fund provides for the City's administrative, regulatory, public safety, sanitation, public works (excluding water & sewer), and court functions. Revenue sources benefiting the General Fund include property taxes, sales & use taxes, franchise fees, license & permit fees, fines, and repayment for administrative services provided to other funds.

### **Departments**

The General Fund is organized into fifteen departments. Each department provides funding and support for the performance of its program of work.

1. General & Administrative
2. Code Enforcement
3. Emergency Management
4. Fire Protection
5. Public Works
6. Parks & Recreation
7. Police Department
8. Sanitation & Recycling
9. Animal Control
10. Contingency
11. Information Services
12. Municipal Court
13. Emergency Medical Service
14. Fire Marshal
15. Planning & Development

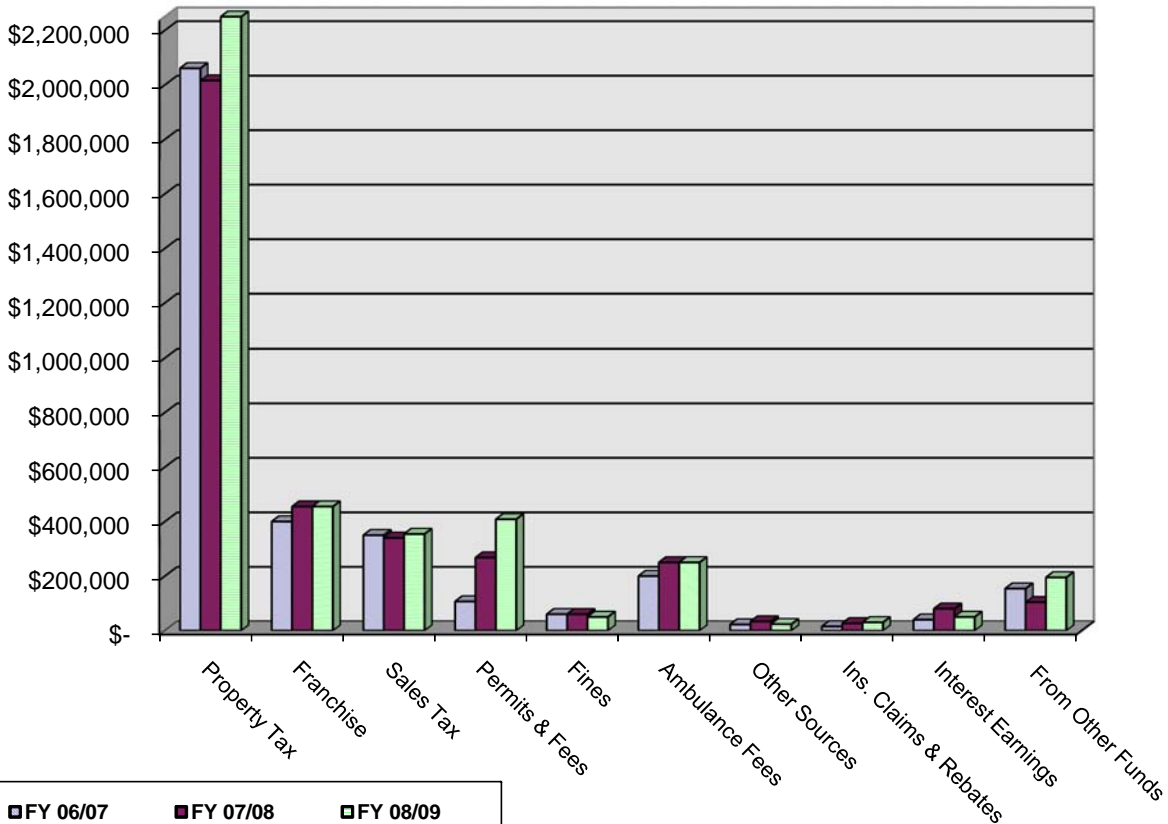


# General Fund Revenue

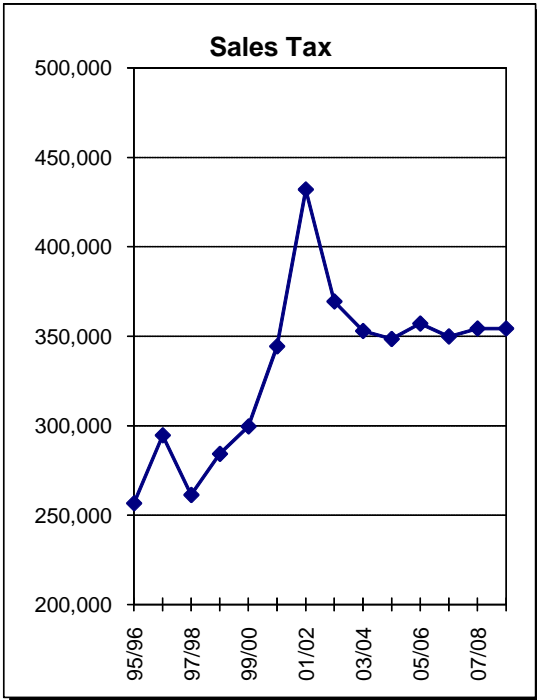
Revenue Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Property Tax (1)	2,060,748	2,032,493	2,015,800	2,155,847	2,324,246	308,446
Franchise (2)	400,000	456,327	455,000	455,000	455,000	0
Sales Tax (3)	350,000	348,326	340,000	354,300	354,300	14,300
Permits & Fees (4)	106,700	148,852	267,650	146,400	408,500	140,850
Fines (5)	60,000	62,286	60,000	45,000	50,000	(10,000)
Ambulance Fees (6)	200,000	281,908	250,000	250,000	250,000	0
Other Sources (7)	22,200	37,898	33,300	21,800	23,200	(10,100)
Ins. Claims & Rebates (8)	15,000	28,551	26,500	30,500	30,000	3,500
Interest Earnings (9)	40,000	74,543	80,000	45,000	50,000	(30,000)
From Other Funds (10)	154,000	104,000	104,000	104,000	195,000	91,000
<b>TOTAL</b>	<b>3,408,648</b>	<b>3,575,184</b>	<b>3,632,250</b>	<b>3,607,847</b>	<b>4,140,246</b>	<b>507,996</b>
Prior Year Balance Fwd	581,157	0	640,000	1,215,985	834,771	194,771
End of Year Fund Balance	(943)	0	(6,269)	(834,771)	(534,313)	(528,044)
Transfer From Other Funds	0	(45,462)	0	0	0	0
Transfer To Other Funds	0	0	0	0	0	0
<b>GRAND TOTAL</b>	<b>3,988,862</b>	<b>3,529,722</b>	<b>4,265,981</b>	<b>3,989,061</b>	<b>4,440,704</b>	<b>174,723</b>

			Over/(Under) Budget	(276,920)	174,723	Increase/(Decrease)
Property Tax (1)	3005 3010 3015				Ambulance Fees (6)	3605
Franchises (2)	3105				Other Sources (7)	3705 3710 3715 3810 3815
Sales Tax (3)	3110				Ins. Claims & Rebates (8)	3905
Permits & Fees (4)	3115 3116 3205 3206 3305 3306				Interest Earnings (9)	3990
	(4)	3307 3309 3310 3312 3315 3402 3405			From Other Funds (10)	4910 4920 4922 4923
Fines (5)	3505					

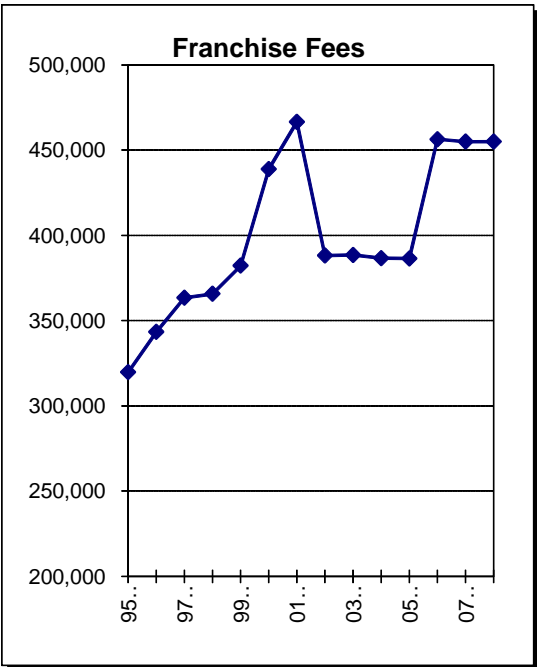
## General Fund Revenue Budget Comparison



**General Fund Revenue**  
**Sales Tax & Franchise Fees**



Sales Tax	Year	Revenue
	95/96	256,648
	96/97	294,620
	97/98	261,323
	98/99	284,288
	99/00	299,610
	00/01	344,341
	01/02	431,994
	02/03	369,414
	03/04	352,903
	04/05	348,439
	05/06	357,075
	06/07	349,858
<i>Projected</i>	07/08	354,300
<i>Budget</i>	08/09	354,300



Franchise	Year	Revenue
	95/96	319,691
	96/97	343,345
	97/98	363,365
	98/99	365,711
	99/00	382,223
	00/01	438,848
	01/02	466,541
	02/03	388,182
	03/04	388,436
	04/05	386,567
	05/06	386,372
	06/07	456,327
<i>Projected</i>	07/08	455,000
<i>Budget</i>	08/09	455,000

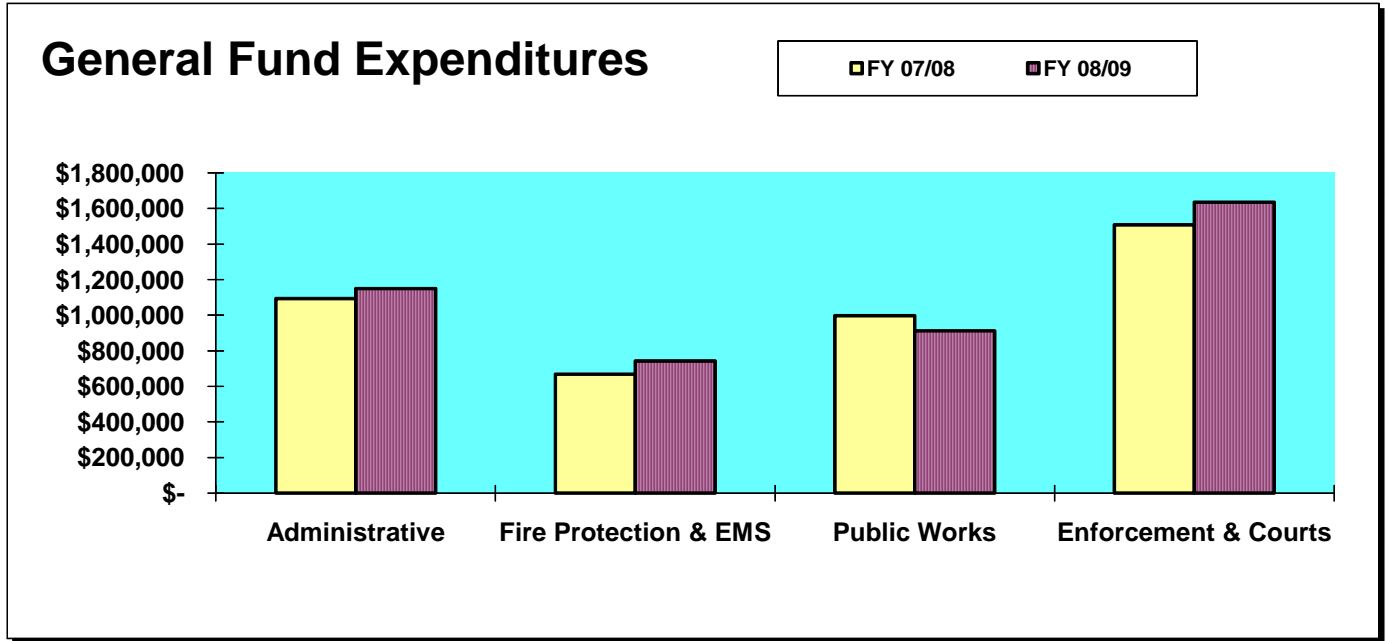
# General Fund Revenue

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
3005 Property Tax - Current	2,018,748	1,956,123	1,955,847	1,955,847	2,121,246	8.5%
3010 Property Tax - Prior Years	30,000	41,371	40,000	156,000	160,000	300.0%
3015 Penalty & Interest	12,000	34,999	19,953	44,000	43,000	115.5%
3105 Franchise Fees	400,000	456,327	455,000	455,000	455,000	0.0%
3110 Sales Tax	350,000	348,326	340,000	354,300	354,300	4.2%
3115 Alcoholic Beverage Tax	6,500	8,514	6,800	8,800	9,000	32.4%
3205 Animal Licenses	400	445	400	600	600	50.0%
3206 Animal Pound Fees	600	395	600	400	500	(16.7%)
3305 Building Permits	85,000	117,357	226,000	116,000	378,000	67.3%
3306 Storm Sewer Tap Fees	100	250	250	1,200	0	(100.0%)
3307 Fire Code Permits	2,000	3,866	3,600	2,500	2,500	(30.6%)
3308 Planning & Zoning Fees	0	712	0	1,000	1,000	100.0%
3309 Ambulance Permits	0	350	15,000	4,000	4,000	(73.3%)
3310 Building & Craft Licenses	5,000	5,800	6,000	3,000	3,000	(50.0%)
3312 Business Licenses	300	550	300	2,200	2,200	633.3%
3315 Sanitation & Alcohol Licenses	2,000	2,985	2,700	2,700	2,700	0.0%
3405 Government Service Fees	4,800	7,627	6,000	4,000	5,000	(16.7%)
3505 Fines	60,000	62,286	60,000	45,000	50,000	(16.7%)
3605 Ambulance Fees	200,000	281,908	250,000	250,000	250,000	0.0%
3705 Miscellaneous	1,500	4,621	4,000	3,000	3,000	(25.0%)
3710 Fixed Asset Sale Proceeds	100	6,671	6,600	100	100	(98.5%)
3715 Recyclable Material Sales	3,000	4,164	3,600	3,600	3,600	0.0%
3720 Lien Revenue	0	0	0	0	0	0.0%
3810 Rent/Lease Revenue	17,500	20,841	19,000	13,000	15,000	(21.1%)
3815 Donations for City Programs	100	1,600	100	2,100	1,500	1400.0%
3830 Emrg. Mgmt. Asst. Grant/Reim	0	0	0	0	0	0.0%
3905 Insurance Claims & Rebates	15,000	28,551	26,500	30,500	30,000	13.2%
3990 Interest on Investment	40,000	74,543	80,000	45,000	50,000	(37.5%)
4910 Reimbursement - Other Funds	17,000	17,000	17,000	17,000	33,000	94.1%
4920 G&A Overhead - W&S	75,000	25,000	25,000	25,000	100,000	300.0%
4922 G&A Overhead - Tourism	50,000	50,000	50,000	50,000	50,000	0.0%
4923 G&A Overhead - EDC	12,000	12,000	12,000	12,000	12,000	0.0%
<b>TOTAL - Current Revenue</b>	<b>3,408,648</b>	<b>3,575,184</b>	<b>3,632,250</b>	<b>3,607,847</b>	<b>4,140,246</b>	<b>14.0%</b>
9520 Prior Year Balance Fwd	581,157	0	640,000	1,215,985	834,771	30.4%
9525 End of Year Fund Balance	(943)	0	(6,269)	(834,771)	(534,313)	8423.1%
9527 Transfer From Special Rev	0	(45,462)	0	0	0	0.0%
9526 Transfer To Cap Proj Fd	0	0	0	0	0	0.0%
9528 Transfer To Water & Sewer	0	0	0	0	0	0.0%
<b>GRAND TOTAL</b>	<b>3,988,862</b>	<b>3,529,722</b>	<b>4,265,981</b>	<b>3,989,061</b>	<b>4,440,704</b>	<b>11.3%</b>

Over/(Under) Budget	(276,920)	174,723	Increase/(Decrease)
---------------------	-----------	---------	---------------------

# General Fund Expenditures

Expenditures Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Administrative (1)	1,019,953	705,374	1,093,738	879,962	1,150,229	56,491
Fire Protection & EMS (2)	601,627	547,937	667,511	666,034	742,817	75,306
Public Works (3)	919,101	843,300	996,521	958,621	912,009	(84,512)
Enforcement & Courts (4)	1,448,181	1,361,757	1,508,211	1,484,444	1,635,649	127,438
<b>TOTAL</b>	<b>3,988,862</b>	<b>3,458,367</b>	<b>4,265,981</b>	<b>3,989,061</b>	<b>4,440,704</b>	<b>174,723</b>



Expenditures By Department	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
1 General & Administrative	608,029	530,178	653,846	715,405	662,343	1.3%
2 Code Enforcement	148,159	115,468	159,365	139,605	219,685	37.9%
3 Emergency Management	13,895	4,489	14,605	13,380	14,372	(1.6%)
4 Fire Protection	183,286	152,913	219,900	221,296	255,743	16.3%
5 Public Works	382,450	360,829	448,721	441,621	365,614	(18.5%)
6 Parks & Recreation	280,751	236,115	286,900	255,600	254,405	(11.3%)
7 Police Department	1,124,528	1,094,937	1,157,445	1,158,468	1,223,819	5.7%
8 Sanitation & Recycling	255,900	246,356	260,900	261,400	291,990	11.9%
9 Animal Control	29,534	23,422	35,594	31,174	31,970	(10.2%)
10 Contingency	275,000	58,832	300,000	37,000	305,000	1.7%
11 Information Services	98,029	87,641	100,287	109,177	144,379	44.0%
12 Municipal Court	67,674	66,299	69,340	69,440	71,044	2.5%
13 Emergency Medical Service	418,341	395,025	447,611	444,738	487,074	8.8%
14 Fire Marshal	78,286	61,631	86,467	85,757	89,131	3.1%
15 Planning & Development	25,000	24,234	25,000	5,000	24,135	(3.5%)
<b>TOTAL</b>	<b>3,988,862</b>	<b>3,458,367</b>	<b>4,265,981</b>	<b>3,989,061</b>	<b>4,440,704</b>	<b>4.1%</b>

Over/Under Budget	(276,920)	174,723	Increase/(Decrease)
-------------------	-----------	---------	---------------------

(1) Includes Gen. & Admin., Emrg. Mgmt., Contingency, Information Services and Planning & Development

(2) Includes Fire Department & EMS

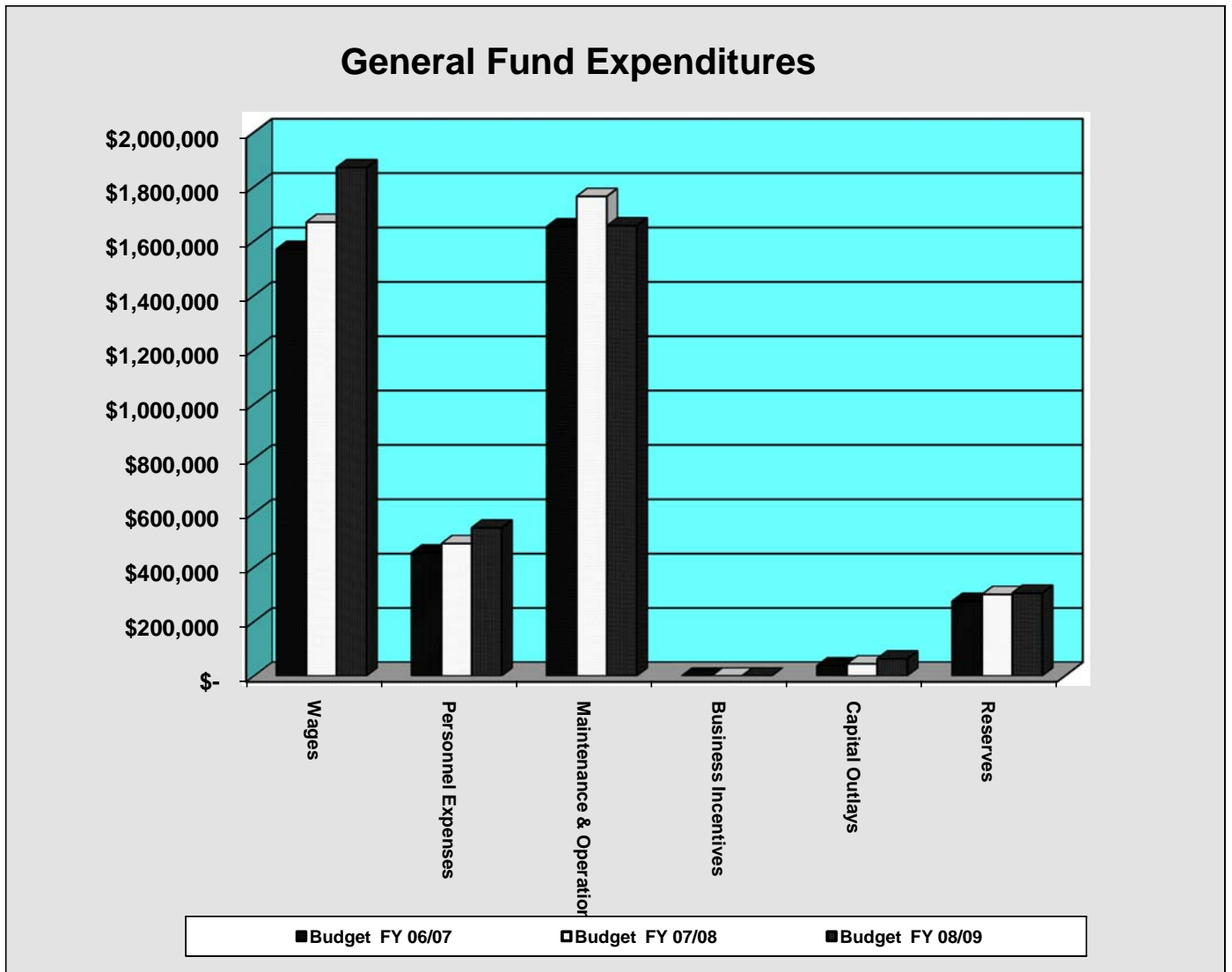
(3) Includes Public Works, Parks & Rec., and Sanitation & Recycling

(4) Includes Code Enforcement, Police Dept., Animal Control, Municipal Court and Fire Marshal



# General Fund Expenditures

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Wages	1,570,159 0	1,487,456 0	1,669,466 0	1,732,716 0	1,870,663	201,197
Personnel Expenses	452,980 0	428,519 0	487,285 0	490,167 0	544,971	57,686
Maintenance & Operation	1,653,123 0	1,458,327 0	1,764,553 0	1,687,479 0	1,656,870	(107,683)
Business Incentives	0	0	0	0	0	0
Capital Outlays	37,600 0	54,134 0	44,677 0	41,699 0	63,200	18,523
Reserves	275,000 0	29,932 0	300,000 0	37,000 0	305,000	5,000
<b>TOTAL</b>	<b>3,988,862</b>	<b>3,458,367</b>	<b>4,265,981</b>	<b>3,989,061</b>	<b>4,440,704</b>	<b>174,723</b>



# General Fund Expenditures

— *Continued*

## General & Administrative

The General & Administrative Department is responsible for numerous administrative activities. Some of the primary functions are:

- Planning
- Economic Development
- Risk Management
- Intergovernmental Relations
- Legal
- Issuance of Licenses & Permits
- Records Management
- Public Information
- Accounting
- Budget Preparation
- Budget Administration
- Debt Management
- Finance Administration
- Tax Collection
- Purchasing
- Payroll
- Personnel
- Personnel Benefit Administration
- Training
- City Council Support
- Planning Commission Support
- Board of Adjustment Support
- Agenda & Meeting Minutes Preparation
- Ordinances & Resolutions
- Election Administration
- Issuance of Pet and Alcohol Licenses

### Staffing

This department is staffed with 7 full-time and 1 part-time employees.

- City Manager <sup>FTE</sup>
- City Secretary <sup>FTE</sup>
- Finance Director <sup>FTE</sup>
- Assistant Finance Director <sup>FTE</sup>
- HR Administration / Records Management <sup>FTE</sup>
- Receptionist <sup>FTE</sup>
- Accountant <sup>FTE</sup>
- Administrative Assistant <sup>PT</sup>

The functions of City Attorney are performed by an attorney through a professional services agreement.

# General Fund Expenditures

## 1 - General & Administrative

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Wages	162,110	172,046	188,880	238,800	203,155	14,275
Personnel Expenses	46,629	49,102	53,231	60,138	59,904	6,673
Maintenance & Operation	393,090	308,530	409,235	413,967	396,284	(12,951)
Capital Outlays	6,200	500	2,500	2,500	3,000	500
<b>TOTAL</b>	<b>608,029</b>	<b>530,178</b>	<b>653,846</b>	<b>715,405</b>	<b>662,343</b>	<b>8,497</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4005 Auditor	13,500	13,133	13,500	14,015	16,360	21.2%
4010 Tax Collector-Assessor / HCAD	36,635	32,776	25,000	25,000	25,000	0.0%
4030 Dues, Fees & Subscriptions	11,210	8,007	11,210	11,210	10,586	(5.6%)
4040 Advertising: Legal Notices	7,800	11,447	7,800	7,800	8,300	6.4%
4042 Printing: Newsletter	24,600	20,643	24,600	21,000	24,000	(2.4%)
4045 Printing: Documents/Forms	7,000	2,188	7,000	7,000	7,000	0.0%
4055 Legal Fees	50,000	31,307	40,000	70,000	56,000	40.0%
4060 Contract Services	25,000	5,557	25,000	25,000	25,000	0.0%
4061 Fixed Asset Management	500	1,950	2,000	2,000	2,000	0.0%
4062 City Programs	12,300	13,520	12,300	12,300	14,300	16.3%
4100 Rent/Lease: City Hall	6,720	6,160	40,000	25,800	30,705	(23.2%)
4105 Maintenance: Building	15,000	2,448	15,000	15,000	11,208	(25.3%)
4110 Maintenance: Office Equipment	4,000	3,719	4,000	5,500	4,000	0.0%
4115 Maintenance: Grounds	5,500	5,249	2,500	2,500	1,500	(40.0%)
4205 Supplies: Office/Paper	14,000	15,682	14,000	14,000	14,000	0.0%
4210 Supplies: Postage	4,500	4,722	4,500	4,500	4,700	4.4%
4227 Supplies: Photographic	0	0	0	0	0	0.0%
4240 Supplies: Building	6,000	5,248	6,000	4,000	3,000	(50.0%)
4305 Wages	160,210 (s)	169,324 (s)	187,380 (s)	235,000 (s)	201,255 (s)	7.4%
4306 Overtime	1,900 (s)	2,722 (s)	1,500 (s)	3,800 (s)	1,900 (s)	26.7%
4310 Social Security	12,401 (s)	12,674 (s)	14,449 (s)	17,600 (s)	15,541 (s)	7.6%
4390 Expense of City Officials	30,000	21,120	30,000	30,000	30,000	0.0%
4405 Insurance: Bonds	750	651	750	750	750	0.0%
4410 Insurance: General	27,000	24,847	27,000	27,000	19,000	(29.6%)
4415 Insurance: Medical & Dental	18,225 (s)	17,857 (s)	19,138 (s)	19,138 (s)	22,077 (s)	15.4%
4420 Insurance: Unemployment	3,000	3,218	4,000	4,000	4,000	0.0%
4425 Insurance: Worker's Comp	800	717	800	817	800	0.0%
4430 Retirement: Contribution	16,003 (s)	18,572 (s)	19,644 (s)	23,400 (s)	22,286 (s)	13.4%
4435 Retirement: Administrative Fees	8,000	7,815	8,500	8,500	18,000	111.8%
4440 Insurance: LT Disability	5,500	5,023	5,500	5,500	5,500	0.0%
4505 Utilities: City Hall	38,000	40,182	38,000	38,000	30,000	(21.1%)
4510 Telecommunications	7,500	9,340	12,000	10,000	6,000	(50.0%)
4605 Training	7,400	5,056	7,400	7,400	8,500	14.9%
4705 Miscellaneous	3,000	2,038	3,000	3,700	3,000	0.0%
4710 Election Expense	14,800	1,767	14,800	7,800	10,000	(32.4%)
4904 Lease Purchase	1,875	1,872	1,875	1,875	1,875	0.0%
4905 Capital Outlays	6,200	500	2,500	2,500	3,000	20.0%
4930 Exams & Drug Testing	1,200	1,128	1,200	2,000	1,200	0.0%
<b>TOTAL</b>	<b>608,029</b>	<b>530,178</b>	<b>653,846</b>	<b>715,405</b>	<b>662,343</b>	<b>1.3%</b>

(s) Expense shared by another fund

Over/(Under) Budget	45,817	61,559	8,497	Increase/(Decrease)
---------------------	--------	--------	-------	---------------------

# General Fund Expenditures

— *Continued*

## General & Administrative - Shared Expenses

Shared expenses are fixed amount assessments made by the General Fund to other funds for General & Administrative overhead. The assessments are collected by transfer on the following schedule: 25% on the last business day of December; 25% on the last business day of March; and, remaining 50% on the last business day of June.

The total for the Water & Sewer Fund is debited from expenditure line item 4810 - General & Administrative Overhead (see page 3.7) and is credited to General Fund revenue line item 4920 - General & Administrative Overhead (see page 2.5).

The total for the Tourism Fund is debited from expenditure line item 4920 - General & Administrative Overhead (see page 5.5) and is credited to General Fund revenue line item 4922 - General & Administrative Overhead (see page 2.5).

# General Fund Expenditures

## General & Administrative - Shared Expenses

Line Item Detail	FY08/09 Budget	General		W & S		Tourism	
		Fund	%	Fund	%	Fund	%
4005 Auditor	16,360	7,231	44.20%	6,086	37.20%	3,043	18.60%
4030 Dues, Fees & Subscriptions	10,586	4,679	44.20%	3,938	37.20%	1,969	18.60%
4045 Printing: Documents/Forms	7,000	3,094	44.20%	2,604	37.20%	1,302	18.60%
4055 Legal Fees	56,000	24,751	44.20%	20,833	37.20%	10,416	18.60%
4060 Contract Services	25,000	11,050	44.20%	9,300	37.20%	4,650	18.60%
4061 Fixed Asset Management	2,000	884	44.20%	744	37.20%	372	18.60%
4062 City Programs	14,300	6,320	44.20%	5,320	37.20%	2,660	18.60%
4100 Rent/Lease: City Hall	30,705	13,571	44.20%	11,423	37.20%	5,711	18.60%
4105 Maintenance: Building	11,208	4,954	44.20%	4,170	37.20%	2,085	18.60%
4110 Maintenance: Office Equipment	4,000	1,768	44.20%	1,488	37.20%	744	18.60%
4115 Maintenance: Grounds	1,500	663	44.20%	558	37.20%	279	18.60%
4205 Supplies: Office/Paper	14,000	6,188	44.20%	5,208	37.20%	2,604	18.60%
4210 Supplies: Postage	4,700	2,077	44.20%	1,748	37.20%	874	18.60%
4240 Supplies: Building	3,000	1,326	44.20%	1,116	37.20%	558	18.60%
4405 Insurance: Bonds	750	331	44.20%	279	37.20%	140	18.60%
4410 Insurance: General	19,000	8,398	44.20%	7,068	37.20%	3,534	18.60%
4505 Utilities: City Hall	30,000	13,259	44.20%	11,160	37.20%	5,580	18.60%
4510 Telecommunications	6,000	2,652	44.20%	2,232	37.20%	1,116	18.60%
4605 Training	8,500	3,757	44.20%	3,162	37.20%	1,581	18.60%
4705 Miscellaneous	3,000	1,326	44.20%	1,116	37.20%	558	18.60%
4930 Exams & Drug Testing	1,200	530	44.20%	446	37.20%	223	18.60%
<b>TOTAL</b>	<b>268,809</b>	<b>118,809</b>	<b>44.20%</b>	<b>100,000</b>	<b>37.20%</b>	<b>50,000</b>	<b>18.60%</b>

# General Fund Expenditures

— *Continued*

## Code Enforcement/Building Department

The Code Enforcement Department is responsible for a wide variety of inspection, permit, and enforcement activities. Some of the primary functions are:

- Issuance of Building Permits
- Site & Construction Plans Review
- Building Code Inspections & Enforcement
- Issuance of Building & Craft Licenses
- Flood Plain Management Plan Enforcement
- National Flood Insurance Program: Community Rating System Participation
- Issuance of Sign Permits
- Sign Plans Review
- Sign Ordinance Enforcement
- Issuance of Food Establishment Permits
- Health Code Inspections & Enforcement

### **Staffing**

This department is staffed with 2 full-time and 1 part-time employees.

- Building Official/Floodplain Administrator <sup>FTE</sup>
- Building/Planning Commission Secretary/Asst. Floodplain Administrator <sup>FTE</sup>
- Code Enforcement <sup>PTE</sup>

The functions of Health Officer are performed by Harris County.

### **Facilities**

Office space is provided within City Hall for this department.

### **Vehicles**

- 2002 Ford Expedition

# General Fund Expenditures

## 2 - Code Enforcement

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	82,701	74,014	90,915	90,915	128,424	37,509
Personnel Expenses	29,938	25,969	31,720	31,720	39,681	7,961
Maintenance & Operation	35,520	15,485	35,530	15,770	51,580	16,050
Capital Outlays	0	0	1,200	1,200	0	(1,200)
<b>TOTAL</b>	<b>148,159</b>	<b>115,468</b>	<b>159,365</b>	<b>139,605</b>	<b>219,685</b>	<b>60,320</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	1,700	801	1,200	800	1,000	(16.7%)
4045 Printing: Documents/Forms	1,500	418	1,500	1,500	1,500	0.0%
4060 Contract Inspection & Lab Svcs	25,000	7,778	25,000	5,000	40,000	60.0%
4070 Health Inspector	0	0	0	0	0	0.0%
4120 Maintenance - Vehicles	1,500	2,274	1,500	1,000	1,500	0.0%
4205 Supplies: Office	400	755	400	1,000	500	25.0%
4205 Supplies: Uniforms	200	0	200	200	200	0.0%
4230 Supplies: Miscellaneous	100	307	100	100	200	100.0%
4245 Supplies - Gas & Oil	500	564	950	850	1,080	13.7%
4305 Wages	82,401	74,014	90,615	90,615	127,824	41.1%
4306 Overtime	300	0	300	300	600	100.0%
4310 Social Security	6,327	5,469	6,955	6,955	9,824	41.3%
4395 Auto Mileage	0	0	0	0	0	0.0%
4415 Insurance: Medical & Dental	14,580	12,481	15,310	15,310	15,769	3.0%
4425 Insurance: Worker's Comp	720	485	720	720	1,000	38.9%
4430 Retirement: Contribution	9,031	8,019	9,455	9,455	14,088	49.0%
4510 Telecommunications	600	918	660	1,100	1,200	81.8%
4605 Training	3,000	854	3,000	3,000	3,000	0.0%
4705 Miscellaneous	300	330	300	500	400	33.3%
4905 Capital Outlays	0	0	1,200	1,200	0	(100.0%)
<b>TOTAL</b>	<b>148,159</b>	<b>115,468</b>	<b>159,365</b>	<b>139,605</b>	<b>219,685</b>	<b>37.9%</b>

Over/(Under) Budget	(19,760)	60,320	Increase/(Decrease)
---------------------	----------	--------	---------------------

# General Fund Expenditures

— Continued

## Emergency Management

The Emergency Management Department is responsible for a wide variety of planning, education, coordination, threat monitoring, incident command, and post emergency recovery activities. Some of the primary functions are:

- Emergency Operation Planning
- Emergency Preparedness
- Local Emergency Planning Committee
- Community Hazardous Material Inventory
- Hazard Mitigation
- Public Information
- Public Education
- Emergency Exercises & Training
- Coordination of Emergency Services
- Radiological Monitoring
- Incident Command
- Emergency Operations Center
- Emergency Communications
- Threat Monitoring
- Warning
- Disaster Assistance Services

### **Staffing**

This department has no full-time or part-time employees.

The routine functions of Emergency Management Coordinator and Assistant Coordinator are performed by:

- Chief of Police <sup>FTE</sup>
- Police Lieutenant <sup>FTE</sup>

### **Facilities**

Office space is provided within the City Hall for this department.

### **Vehicles**

This department has no vehicles.

Police Department vehicles are made available for routine business activities. Public works vehicles are made available for Emergency Management activities.



# General Fund Expenditures

## 3 - Emergency Management

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	13,895	4,489	14,605	13,380	14,372	(233)
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>13,895</b>	<b>4,489</b>	<b>14,605</b>	<b>13,380</b>	<b>14,372</b>	<b>(233)</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	325	0	350	350	450	28.6%
4045 Printing: Documents/Forms	2,000	30	1,500	1,000	1,000	(33.3%)
4060 Contract Service	6,400	6,191	6,430	6,430	8,902	38.4%
4061 Hazmat Disposal	0	0	0	0	0	0.0%
4110 Maintenance: Equipment	1,450	770	1,200	600	350	(70.8%)
4230 Supplies: Emergency Operations	800	1,339	1,100	1,100	1,000	(9.1%)
4245 Supplies- Gas & Oil	300	0	300	300	0	(100.0%)
4510 Telecommunications	70	62	675	400	70	(89.6%)
4605 Training	2,500	2,953	3,000	3,100	2,500	(16.7%)
4705 Miscellaneous	50	(6,855)	50	100	100	100.0%
4905 Capital Outlays	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>13,895</b>	<b>4,489</b>	<b>14,605</b>	<b>13,380</b>	<b>14,372</b>	<b>(1.6%)</b>

Over/(Under) Budget	(1,225)	(233) Increase/(Decrease)
---------------------	---------	---------------------------

# General Fund Expenditures

— Continued

## Fire Protection

### Volunteer Staffing

This department is staffed by volunteer members of the Nassau Bay Volunteer Fire Department, Inc.

The City contracts with Nassau Bay Volunteer Fire Department, Inc. for fire suppression. The structure of the contract is such that the City provides equipment and an operating budget. No cash payment is made for services rendered.

Emergency dispatching services are provided by a contract with the City of Webster.

### City Staffing

This department is staffed with 1 full-time (50%) and 1 part-time employee.

- Fire Dept. Administration / Info. Technology Manager (50%) <sup>FTE</sup>
- Fire Administration Assistant <sup>PTE</sup>

### Facilities:

- Fire Station (120 Surf Court)
- Emergency generator located at the Fire Station is maintained by Emergency Management.

### Vehicles:

The City owns these vehicles (and associated equipment) operated and maintained the Nassau Bay Volunteer Fire Department, Inc.:

- |                      |                                   |
|----------------------|-----------------------------------|
| • 1982 AMGE          | Army Truck                        |
| • 1993 Pierce        | Dash Class-A Fire Truck (pumper)  |
| • 1994 Pierce        | Dash Class-A Fire Truck (pumper)  |
| • 2005 Chevrolet     | Crew Cab 25HP Utility Truck       |
| • 2007 Chevrolet     | Silverado Truck – Command Vehicle |
| • 2007 Boston Whaler | Marine Patrol Boat                |
| • 2006 Trailer       | Special Operations Trailer        |

# General Fund Expenditures

## 4 - Fire Protection

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Wages	15,000	0	11,195	11,195	57,537	46,342
Personnel Expenses	2,786	0	2,001	2,001	14,656	12,655
Maintenance & Operation	160,500	151,464	196,204	199,600	165,250	(30,954)
Capital Outlays	5,000	1,449	10,500	8,500	18,300	7,800
<b>TOTAL</b>	<b>183,286</b>	<b>152,913</b>	<b>219,900</b>	<b>221,296</b>	<b>255,743</b>	<b>35,843</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
4030 Dues, Fees & Subscriptions	3,000	1,880	3,000	3,000	3,000	0.0%
4060 Contract Services	0	0	4,804	2,000	2,500	(48.0%)
4105 Maintenance: Building	3,000	1,177	3,000	10,500	1,500	(50.0%)
4110 Maintenance: Equipment	5,000	8,001	9,000	5,000	9,000	0.0%
4120 Maintenance: Vehicles	20,000	23,715	30,000	30,000	33,000	10.0%
4125 Maintenance: Marine	750	539	750	4,000	1,500	100.0%
4205 Supplies: Office	1,200	1,042	1,200	1,200	2,000	66.7%
4215 Supplies: Medical	750	448	750	1,400	2,000	166.7%
4220 Uniforms & Protective Clothing	18,000	15,415	18,000	18,000	18,000	0.0%
4225 Supplies: Computers/Printers	600	1,311	600	1,400	750	25.0%
4230 Supplies: Miscellaneous	1,500	2,803	2,000	2,600	2,500	25.0%
4235 Supplies: Tools	2,500	3,922	3,500	4,000	3,500	0.0%
4245 Supplies: Gas & Oil	4,000	5,415	4,500	9,000	9,000	100.0%
4305 Wages	15,000	0	11,195	11,195	57,537 (s)	414.0%
4306 Overtime	0	0	0	0	0 (s)	0.0%
4310 Social Security	1,148	0	856	856	4,402 (s)	414.3%
4410 Insurance: General	12,000	11,068	15,000	12,000	15,000	0.0%
4415 Insurance: Medical & Dental	0	0	0	0	3,942	100.0%
4425 Insurance: Worker's Comp	1,500	850	1,500	1,000	3,000	100.0%
4430 Retirement: Contribution	1,638	0	1,145	1,145	6,312 (s)	451.3%
4435 Retirement: Volunteers	45,000	29,140	40,000	48,000	5,400	(86.5%)
4505 Utilities	600	388	15,000	1,500	5,000	(66.7%)
4510 Telecommunications	3,500	7,269	6,000	6,400	7,500	25.0%
4605 Training	18,000	16,049	18,000	18,000	18,000	0.0%
4705 Miscellaneous	100	446	100	900	100	0.0%
4904 Lease Purchase	0	0	0	0	0	0.0%
4905 Capital Outlays	0	1,449	8,000	6,000	15,900	98.8%
4906 Capital Reserve - Grant Matching	5,000	0	2,500	2,500	2,400	(4.0%)
4910 Awards/Banquet	17,000	8,459	9,000	10,200	9,000	0.0%
4911 Awards-Response & Incentive	0	10,105	6,000	6,000	8,000	33.3%
4912 Social Events	0	2,022	2,000	2,000	2,000	0.0%
4915 Child Safety Programs	0	0	0	1,000	1,500	100.0%
4930 Exams & Drug Testing	2,500	0	2,500	500	2,500	0.0%
<b>TOTAL</b>	<b>183,286</b>	<b>152,913</b>	<b>219,900</b>	<b>221,296</b>	<b>255,743</b>	<b>16.3%</b>

Over/(Under) Budget	1,396	35,843	Increase/(Decrease)
---------------------	-------	--------	---------------------

# General Fund Expenditures

— Continued

## Public Works

The Public Works Department is responsible for various activities. Some of the primary functions are:

- Facility Maintenance
- Repair & Replacement of Streets and Curbs
- Street Lighting Maintenance
- Street Sign & Regulatory Sign Installation & Maintenance
- Street Markings Application & Maintenance
- Bulkhead Maintenance
- Storm Drainage Installation & Maintenance
- Floodgate Maintenance
- Power Equipment Repair & Maintenance for All Departments

### Staffing

This department is staffed with 7 full-time employees and 1 part-time temporary.

- Public Works Director <sup>FTE</sup>
- 2 Field Crew Leaders <sup>FTE</sup>
- 4 Field Operators <sup>FTE</sup>
- 1 Maintenance <sup>PTT</sup>

### Facilities

- Maintenance shop (18295 Upper Bay Road).
- Public Works Director's office is located at 18295 Upper Bay Road.

### Vehicles

- 1997 Ford F350 UT Bucket Truck
- 1997 Ford F150 Pickup
- 2003 Ford F150 Pickup
- 2003 Ford F150 Pickup
- 2003 Ford F650 Dump Truck
- 2007 Chevrolet Silverado

# General Fund Expenditures

## 5 - Public Works

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Wages	127,954	124,916	151,479	155,929	157,633	6,154
Personnel Expenses	45,996	42,856	45,292	45,292	47,781	2,489
Maintenance & Operation	208,500	191,798	247,550	236,000	152,200	(95,350)
Capital Outlays	0	1,259	4,400	4,400	8,000	3,600
<b>TOTAL</b>	<b>382,450</b>	<b>360,829</b>	<b>448,721</b>	<b>441,621</b>	<b>365,614</b>	<b>(83,107)</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4035 Dues Fees & Subscriptions	0	133	100	100	0	(100.0%)
4070 Engineering	20,000	14,135	20,000	7,000	5,000	(75.0%)
4075 Mosquito Control	7,000	5,135	7,000	7,000	7,500	7.1%
4105 Maintenance: Buildings	5,000	6,724	7,500	7,500	4,500	(40.0%)
4110 Maintenance: Equipment	1,000	6,638	6,500	3,000	3,000	(53.8%)
4115 Maintenance: Grounds	0	1,593	2,000	2,000	2,000	0.0%
4120 Maintenance: Vehicles	7,000	5,237	7,000	7,000	6,500	(7.1%)
4125 Maintenance: Street Lights	9,000	8,022	9,000	9,000	4,500	(50.0%)
4130 Maintenance: Streets	18,000	13,589	18,000	20,000	0	(100.0%)
4131 Maintenance-Equipment Rental	0	0	8,500	8,500	10,000	17.6%
4135 Maintenance: Street Sweeping	9,000	6,210	9,000	7,200	4,500	(50.0%)
4140 Maintenance: Storm/Blkhdrs/Dredge	20,000	22,955	20,000	11,000	10,000	(50.0%)
4205 Supplies - Office	0	0	0	0	0	0.0%
4220 Supplies: Uniforms	2,800	974	2,800	3,200	3,200	14.3%
4230 Supplies: Hardware	10,000	8,973	10,000	6,000	8,000	(20.0%)
4235 Supplies: Tools	2,000	1,848	2,000	3,000	2,000	0.0%
4245 Supplies: Gas & Oil	20,000	19,046	20,000	20,000	20,000	0.0%
4250 Supplies: Miscellaneous	1,500	893	150	2,000	0	(100.0%)
4305 Wages	122,409 (s)	115,675 (s)	146,929 (s)	146,929 (s)	153,083 (s)	4.2%
4306 Overtime	5,545 (s)	9,241 (s)	4,550 (s)	9,000 (s)	4,550 (s)	0.0%
4310 Social Security	9,788 (s)	9,318 (s)	11,588 (s)	11,588 (s)	12,059 (s)	4.1%
4410 Insurance: General	12,500	11,285	12,500	12,500	12,500	0.0%
4415 Insurance: Medical & Dental	22,235 (s)	20,147 (s)	20,286 (s)	20,286 (s)	20,894 (s)	3.0%
4425 Insurance: Worker's Comp	7,000	4,896	7,000	7,000	7,000	0.0%
4430 Retirement: Contribution	13,973 (s)	13,390 (s)	13,418 (s)	13,418 (s)	14,828 (s)	10.5%
4505 Utilities: Street Lights & Pumps	50,000	48,371	70,000	85,000	33,000	(52.9%)
4510 Telecommunications	1,200	1,800	3,000	3,000	3,000	0.0%
4605 Training	2,500	393	2,500	2,000	3,000	20.0%
4705 Miscellaneous	3,000	2,949	3,000	3,000	3,000	0.0%
4730 Mowing/Trash Liens	0	0	0	0	0	0.0%
4905 Capital Outlays	0	1,259	0	0	8,000	100.0%
4907 Capital Improvements	0	0	4,400	4,400	0	(100.0%)
<b>TOTAL</b>	<b>382,450</b>	<b>360,829</b>	<b>448,721</b>	<b>441,621</b>	<b>365,614</b>	<b>(18.5%)</b>

Over/(Under) Budget	(7,100)	(83,107) Increase/(Decrease)
---------------------	---------	------------------------------

# General Fund Expenditures

— *Continued*

## Parks & Recreation

The Parks & Recreation Department is responsible for the maintenance & operation of our public land facilities as well as special events and recreational activities.

Some of the primary functions are:

- Park Facility Maintenance
- Park Recreational Equipment Installation & Maintenance
- Mowing & Landscape Maintenance of Parks & Public Lands
- Special Event Programs

### **Staffing**

This department is staffed with 3 full-time and 2 temporary employees.

- Parks Supervisor <sup>FTE</sup>
- 2 Maintenance <sup>FTE</sup>
- 2 Maintenance <sup>TE</sup>

The functions of Special Events Coordination are performed by the volunteer members of the Special Events Committee.

### **Facilities**

- Lake Nassau Park and Lake Nassau
- Howard L. Ward Park
- Swan Lagoon Park
- Pocket Park at Lake Nassau
- Nassau Bay Peninsula
- Other public lands include: Upper Bay Road bulkheads, medians, and certain other landscaped areas within street rights-of-way.

### **Vehicles**

- 1997 Ford F150 Pickup
- 2005 John Deere Gator Utility

# General Fund Expenditures

## 6 - Parks & Recreation

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Wages	97,713	78,824	106,358	109,258	104,414	(1,944)
Personnel Expenses	26,450	24,781	36,554	36,554	32,578	(3,976)
Maintenance & Operation	146,988	128,685	143,988	109,788	117,413	(26,575)
Capital Outlays	9,600	3,825	0	0	0	0
<b>TOTAL</b>	<b>280,751</b>	<b>236,115</b>	<b>286,900</b>	<b>255,600</b>	<b>254,405</b>	<b>(32,495)</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4030 Dues, Fees & Subscriptions	75	0	75	75	50	(33.3%)
4041 Promotions	0	7,708	0	0	0	0.0%
4105 Maintenance: Facilities	17,500	18,672	20,000	7,000	15,000	(25.0%)
4110 Maintenance: Equipment	3,000	1,796	1,000	6,000	3,000	200.0%
4115 Maintenance: Gnads & Esplanades	55,000	42,364	55,000	40,000	38,000	(30.9%)
4125 Maintenance: Banners	5,000	4,258	0	2,500	0	0.0%
4135 Maintenance: Holiday Decorations	1,000	434	1,000	1,000	1,000	0.0%
4140 Maintenance: Lake Nassau	7,000	3,607	7,000	6,000	5,000	(28.6%)
4145 Maintenance: Channels/Buoys	2,000	2,676	2,000	2,000	1,500	(25.0%)
4228 Supplies: Mutt Mitts	2,500	3,427	2,800	2,500	2,500	(10.7%)
4230 Supplies: Miscellaneous	3,500	1,260	2,000	1,000	1,800	(10.0%)
4305 Wages	93,463 (s)	72,161 (s)	101,258 (s)	101,258 (s)	100,214 (s)	(1.0%)
4306 Overtime	4,250 (s)	6,662 (s)	5,100 (s)	8,000 (s)	4,200 (s)	(17.6%)
4310 Social Security	7,475 (s)	5,755 (s)	8,136 (s)	8,136 (s)	7,988 (s)	(1.8%)
4415 Insurance: Medical & Dental	12,393 (s)	12,147 (s)	19,520 (s)	19,520 (s)	16,558 (s)	(15.2%)
4425 Insurance: Worker's Comp	3,413	2,716	3,413	3,413	3,413	0.0%
4430 Retirement: Contribution	6,582 (s)	6,879 (s)	8,898 (s)	8,898 (s)	8,032 (s)	(9.7%)
4505 Utilities: Electric	10,000	8,576	12,000	0	9,000	(25.0%)
4705 Miscellaneous	500	1,308	1,200	1,200	1,150	(4.2%)
4905 Capital Outlays	9,600	3,825	0	0	0	0.0%
4910 Special Events Committee	10,000	8,005	10,000	10,000	12,000	20.0%
4911 Tree Committee	7,500	4,189	7,500	8,100	10,000	33.3%
4912 Beautification Day	10,000	10,193	10,000	10,000	10,000	0.0%
4913 Environmental Restoration	4,000	2,500	4,000	4,000	4,000	0.0%
4914 Freeman Library	5,000	5,000	5,000	5,000	0	(100.0%)
4918 July Fourth	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>280,751</b>	<b>236,115</b>	<b>286,900</b>	<b>255,600</b>	<b>254,405</b>	<b>(11.3%)</b>

Over/(Under) Budget	(31,300)	(32,495) Increase/(Decrease)
---------------------	----------	------------------------------

# General Fund Expenditures

— *Continued*

## Police Department

The Police Department is responsible for a broad range of public safety and criminal justice activities. Some of the primary functions are:

- Administration
- Planning
- Crime Prevention
- Patrol
- Criminal Investigations
- Detention Facilities
- Dispatch & Communications
- 9-1-1 Answering Point
- Personnel Selection
- Community Relations
- Public Education

### **Staffing**

This department is staffed with 14 full-time employees.

- Chief of Police <sup>FTE</sup>
- Lieutenant <sup>FTE</sup>
- Investigator <sup>FTE</sup>
- Sergeant <sup>FTE</sup>
- 9 Patrol Officers <sup>FTE</sup>
- Staff Assistant <sup>FTE</sup>

Dispatch: Dispatching services are provided by a contract with the City of Webster.

### **Facilities**

- Police Station (a portion of City Hall) 18100 Upper Bay Road
- Offices, booking room and property room

### **Vehicles**

- 2004 Ford Expedition Marked Patrol Vehicle
- 2005 Ford Expedition Marked Patrol Vehicle
- 2006 Chevy Impala Unmarked Vehicle
- 2006 Chevy Impala Unmarked Vehicle
- 2007 Ford Crown Vic Marked Patrol Vehicle
- 2008 Ford Crown Vic Marked Patrol Vehicle



# General Fund Expenditures

## 7- Police Department

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	678,504	673,742	716,822	715,322	749,928	33,106
Personnel Expenses	228,059	217,945	236,556	236,556	250,021	13,465
Maintenance & Operation	216,165	194,954	190,089	193,590	206,970	16,881
Capital Outlays	1,800	8,295	13,978	13,000	16,900	2,922
<b>TOTAL</b>	<b>1,124,528</b>	<b>1,094,937</b>	<b>1,157,445</b>	<b>1,158,468</b>	<b>1,223,819</b>	<b>66,374</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	1,345	728	835	1,000	1,205	44.3%
4040 Advertising	200	0	200	200	200	0.0%
4045 Printing: Documents/Forms	800	597	500	500	500	0.0%
4046 Reproductions	1,600	3,092	4,864	5,000	6,000	23.4%
4050 Information Services	3,350	22	3,150	3,150	3,100	(1.6%)
4051 Mobil Data Communications	26,000	20,013	0	0	0	0.0%
4060 Contract Services	11,350	9,410	15,040	15,040	15,700	4.4%
4061 Dispatch Contract	50,000	49,634	50,000	50,000	60,000	20.0%
4062 Jail Contract	6,300	9,085	10,000	6,000	6,500	(35.0%)
4064 Investigation Funds	1,500	1,083	3,000	1,500	3,000	0.0%
4070 Professional Services	5,600	0	600	800	600	0.0%
4105 Maintenance: Buildings	150	228	0	100	0	0.0%
4110 Maintenance: Equipment	5,300	3,792	5,300	3,500	4,800	(9.4%)
4120 Maintenance: Vehicles	10,000	12,911	9,000	11,000	9,000	0.0%
4125 Maintenance: Marine	1,500	1,242	600	500	600	0.0%
4220 Supplies: Uniforms	4,900	4,496	3,900	3,900	3,900	0.0%
4225 Supplies: Computers/Printer	0	0	0	0	0	0.0%
4226 Supplies: Police	6,220	5,564	3,500	3,500	3,000	(14.3%)
4227 Supplies: Photographic	950	975	500	500	300	(40.0%)
4230 Supplies: Miscellaneous	400	0	400	700	500	25.0%
4245 Supplies: Gas & Oil	25,000	21,719	20,000	27,000	30,000	50.0%
4305 Wages	668,904	667,160	707,222	707,222	740,328	4.7%
4306 Overtime	9,600	6,581	9,600	8,100	9,600	0.0%
4310 Social Security	51,906	50,292	54,837	54,837	57,369	4.6%
4410 Insurance: General	15,300	14,026	15,300	15,300	15,000	(2.0%)
4415 Insurance: Medical & Dental	102,060	95,185	107,170	107,170	110,385	3.0%
4425 Insurance: Worker's Comp	26,000	20,752	26,000	26,000	24,000	(7.7%)
4430 Retirement: Contribution	74,093	72,468	74,549	74,549	82,267	10.4%
4510 Telecommunications	5,000	10,159	9,000	12,000	10,255	13.9%
4605 Training	3,500	4,108	6,000	4,000	6,500	8.3%
4705 Miscellaneous	400	209	400	400	400	0.0%
4904 Lease Purchase	3,500	1,110	2,000	2,000	1,910	(4.5%)
4905 Capital Outlays	1,800	8,295	13,978	13,000	16,900	20.9%
4906 Capital Outlay- Grant Match	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>1,124,528</b>	<b>1,094,937</b>	<b>1,157,445</b>	<b>1,158,468</b>	<b>1,223,819</b>	<b>5.7%</b>

Over/(Under) Budget	1,023	66,374	Increase/(Decrease)
---------------------	-------	--------	---------------------

# General Fund Expenditures

— Continued

## Sanitation & Recycling

The Sanitation & Recycling Department is responsible for two areas of activity. This department's functions include:

- Residential Solid Waste Collection & Disposal
- Municipal Generated Solid Waste Collection & Disposal
- Collection and Sale of Recyclable Materials
- Collection and Proper Disposal of Motor Oil Filters and Automobile Tires
- Public Information & Recycling Education
- Coordination and Sponsorship of Public-Private Recycling Programs

Residential solid waste collection and disposal costs have remained stable in a relaxed regulatory climate. Future regulatory requirements could impact costs and/or type or volume of municipal wastes collected.

No fee is charged to single-family residential waste generators. Commercial waste generators, including apartments, contract for solid waste collection and disposal at their own expense. The City is considering a proposal to regulate solid waste collection in the commercial areas.

Included in the FY2008-2009 Budget is \$35,970 for Contract Recycling. In response to citizens requesting this new service, a curbside recycling program has been added, in anticipation that Council will approve the recommendation to establish such a program.

### Staffing

This department has no full-time or part-time employees.

The functions of the Sanitation & Recycling Department are performed by:

- Public Works Director <sup>FTE</sup>
- Public Works Field Employees <sup>FTE</sup>
- Administrative Assistant <sup>PTE</sup>
- Receptionist <sup>FTE</sup>

The City contracts with a private solid waste company to collect and dispose of residential solid waste. The contractor is paid monthly based on the number of occupied residential units.

### Facilities

Office space is provided within City Hall for the non-contracted functions of this department.

A fenced trash container site is provided at the Public Works Department service yard. A recycling container site is provided at Lake Nassau Park.

### Vehicles

This department has no vehicles.

Collection and hauling vehicles are provided by the City's solid waste contractor. The City has a paper and aluminum recycling program.

# General Fund Expenditures

## 8 - Sanitation & Recycling

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	255,900	246,356	260,900	261,400	291,990	31,090
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>255,900</b>	<b>246,356</b>	<b>260,900</b>	<b>261,400</b>	<b>291,990</b>	<b>31,090</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4060 Contract Recycling	400	0	400	900	35,970	8892.5%
4090 Solid Waste Collection	250,000	244,863	255,000	255,000	250,475	(1.8%)
4091 Contract-Bayfront	2,000	1,493	2,000	2,000	2,045	2.3%
4230 Supplies: Miscellaneous	500	0	500	500	500	0.0%
4520 Utilities-Trash	3,000	0	3,000	3,000	3,000	0.0%
4905 Capital Outlays (Recycling)	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>255,900</b>	<b>246,356</b>	<b>260,900</b>	<b>261,400</b>	<b>291,990</b>	<b>11.9%</b>

Over/(Under) Budget	500	31,090	Increase/(Decrease)
---------------------	-----	--------	---------------------

# General Fund Expenditures

— Continued

## Animal Control

The Animal Control Department is responsible for the following functions:

- Animal Code Enforcement
- Control of Dangerous and/or Vicious Animals
- Impoundment of Animals Found at Large
- Domesticated Duck Management
- Providing Humane Animal Traps for Resident Use
- Removal of Trapped Varmints
- Collection of Animal Carcasses
- Rabies Control
- Impoundment of Rabid or Suspected Rabid Animals

### Staffing

This department expenses 35% of the salary of the Animal Control Officer.

The functions of the Animal Control Department are performed by:

- Public Works Field Employees <sup>FTE</sup>  
(designated & trained Animal Control Officers)
- Police Patrol Officers <sup>FTE</sup>
- Receptionist <sup>FTE</sup>

### Facilities

Office space is provided within City Hall for licensing activities.

Animal shelter space is provided at the Public Works Department service yard. The City anticipates construction of a new Animal Control Facility during FY09. See FY09 CIP (page 7.2) for details.

### Vehicles

This department has no vehicles.

Public Works Department vehicles are made available for Animal Control Officers and the collection and transportation of animals.

# General Fund Expenditures

## 9 - Animal Control

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	15,166	12,237	15,345	15,725	16,363	1,018
Personnel Expenses	5,368	4,791	5,449	5,449	5,807	358
Maintenance & Operation	9,000	6,394	14,800	10,000	9,800	(5,000)
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>29,534</b>	<b>23,422</b>	<b>35,594</b>	<b>31,174</b>	<b>31,970</b>	<b>(3,624)</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	50	0	50	50	50	0.0%
4060 Contract Services: Shelter / Vet	3,500	1,556	3,500	3,500	3,500	0.0%
4105 Maintenance: Facilities	2,300	2,175	7,800	3,000	2,800	(64.1%)
4230 Supplies: Miscellaneous	2,200	1,923	2,500	2,500	2,500	0.0%
4305 Wages	13,766 (s)	10,639 (s)	14,225 (s)	14,225 (s)	15,243 (s)	7.2%
4306 Overtime	1,400 (s)	1,598 (s)	1,120 (s)	1,500 (s)	1,120 (s)	0.0%
4310 Social Security	1,160 (s)	929 (s)	1,174 (s)	1,174 (s)	1,252 (s)	6.6%
4415 Insurance: Medical & Dental	2,552 (s)	2,497 (s)	2,679 (s)	2,679 (s)	2,760 (s)	3.0%
4425 Insurance: Worker's Comp	600	564	600	600	600	0.0%
4430 Retirement: Contribution	1,656 (s)	1,365 (s)	1,596 (s)	1,596 (s)	1,795 (s)	12.5%
4605 Training	350	176	350	350	350	0.0%
4905 Capital Outlays	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>29,534</b>	<b>23,422</b>	<b>35,594</b>	<b>31,174</b>	<b>31,970</b>	<b>(10.2%)</b>

Over/(Under) Budget	(4,420)	(3,624) Increase/(Decrease)
---------------------	---------	-----------------------------

# General Fund Expenditures

— Continued

## Contingency

The City's Charter provides for a contingency fund not to exceed 5% of the General Fund proposed expenditures. This budget includes expenditures of \$4,460,204. Accordingly, this budget includes a contingency fund of \$223,000.

Typically these funds are not expended.

Availability of contingency funds will be critical should the City experience another tropical storm such as Claudette or Alicia. The following provides a twenty year comparison of the historical budget and actual use of the contingency appropriations and the current proposed contingency allocation:

<u>Fiscal Year</u>	<u>Budget</u> <u>Appropriation</u>	<u>Actual</u> <u>Expenditure</u>
1989/90	\$ 50,000	\$ -
1990/91	50,000	-
1991/92	64,500	-
1992/93	100,000	-
1993/94	40,000	-
1994/95	25,000	-
1995/96	71,766	35,000
1996/97	105,000	-
1997/98	80,000	-
1998/99	105,000	14,100
1999/00	139,500	-
2000/01	120,000	-
2001/02	125,000	24,560
2002/03	145,000	14,395
2003/04	160,000	2,298
2004/05	160,000	80,252
2005/06	185,000	50,000
2006/07	275,000	58,832
2007/08	300,000	37,000 (projected)
2008/09	308,000	

Maintaining a healthy year-end fund balance is required for future budgets as long as budgeted expenditures exceed revenues.

# General Fund Expenditures

## 10 - Contingency & Reserves

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	0	0	0	0	0	0
Capital Outlays	0	28,900	0	0	0	0
Reserves	275,000	29,932	300,000	37,000	305,000	5,000
<b>TOTAL</b>	<b>275,000</b>	<b>58,832</b>	<b>300,000</b>	<b>37,000</b>	<b>305,000</b>	<b>5,000</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4060 Reserve - Contract Services	30,000	10,747	35,000	12,000	35,000	0.0%
4160 Charter Contingency	200,000	0	215,000	0	220,000	2.3%
4165 Reserve - EMS	0	0	0	0	0	0.0%
4170 Reserve - Legal Claims	20,000	18,935	25,000	25,000	25,000	0.0%
4305 Reserve - Wages	0	0	0	0	0	0.0%
4308 Personnel - Reserve	0	0	0	0	0	0.0%
4415 Reserve - Insurance	0	0	0	0	0	0.0%
4435 Reserve - Retirement	0	0	0	0	0	0.0%
4715 Reserve - Flood Damage	25,000	250	25,000	0	25,000	0.0%
4716 Flood Damage - Personnel- Reserve	0	0	0	0	0	0.0%
4905 Capital Outlays	0	28,900	0	0	0	0.0%
<b>TOTAL</b>	<b>275,000</b>	<b>58,832</b>	<b>300,000</b>	<b>37,000</b>	<b>305,000</b>	<b>1.7%</b>

Over/(Under) Budget	(263,000)	5,000	Increase/(Decrease)
---------------------	-----------	-------	---------------------

# General Fund Expenditures

— Continued

## Information Services

The Information Services Department is responsible for a wide range of computer information services including the following functions:

- Support of Information Services for all Departments
- Coordination of Information System Standards
- Development & Maintenance of Local Area Network
- Network Server Operation & Maintenance
- Support of Mobile Data Systems

The Information Services Department was created in 1983 as the Data Processing Department to operate a mid-size “main-frame” style IBM System/36 computer. That system was used to perform all accounting functions including general ledger, accounts payable/receivable, payroll and utility billing.

Over a period of years the system was upgraded for word processing, automation of police records, municipal court, building permits, work order tracking, e-mail, mobile data systems, and other functions.

In 1996 a local area network was installed to provide connectivity and system support to desktop computers. The network allows cross-platform transfer, access of databases, email and file sharing.

In 2008 the IBM Advanced System/400 computer was replaced with a new financial software package specifically designed for government agencies. The new software was installed on a new server designed and dedicated specifically for this application.

This department provides services that are reimbursed by the department and fund benefited. See Information Services - Reimbursed Expenses, pages 2.32 – 2.33.

### Staffing

This department expenses 50% of the Fire Department Administrator / Information Technology Manager.

The functions of the Information Services Department are performed by:

- City Manager <sup>FTE</sup>
- Information Technology Manager <sup>FTE</sup>
- Finance Director <sup>FTE</sup>
- Assistant Finance Director <sup>FTE</sup>
- Accountant <sup>FTE</sup>

### Facilities

Information systems equipment space is provided within City Hall. The IT Manager’s office is in the temporary fire station at 120 Surf Court.

### Vehicles

This department has no vehicles.



# General Fund Expenditures

## 11 - Information Services

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	7,100	32,950	32,950
Personnel Expenses	0	0	0	1,290	10,078	10,078
Maintenance & Operation	83,029	77,735	89,807	90,307	84,851	(4,956)
Capital Outlays	15,000	9,906	10,480	10,480	16,500	6,020
<b>TOTAL</b>	<b>98,029</b>	<b>87,641</b>	<b>100,287</b>	<b>109,177</b>	<b>144,379</b>	<b>44,092</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4045 Printing: Computer Forms	1,000	2,265	1,000	1,500	1,000	0.0%
4070 Contract Services	27,429	25,028	27,607	27,607	30,815	11.6%
4072 Maintenance: Software	13,500	10,828	13,500	13,500	6,500	(51.9%)
4110 Maintenance: Equipment	10,000	5,474	10,000	10,000	5,000	(50.0%)
4205 Supplies: Office/Paper	1,800	1,189	1,800	1,800	1,800	0.0%
4225 Supplies: Computers/Printers	0	0	0	0	0	0.0%
4305 Wages	0 (s)	0	0	7,100	32,950	100.0%
4306 Overtime	0 (s)	0	0	0	0	0.0%
4310 Social Security	0 (s)	0	0	550	2,521	100.0%
4315 Insurance -Medical & Dental	0 (s)	0	0	0	3,942	100.0%
4430 Retirement - Contributions	0 (s)	0	0	740	3,615	100.0%
4510 Telecommunications	17,400	21,166	24,000	24,000	25,836	7.7%
4511 Channel 16	10,000	11,671	10,000	10,000	12,000	20.0%
4605 Training	1,600	0	1,600	1,600	1,600	0.0%
4705 Miscellaneous	300	113	300	300	300	0.0%
4905 Capital Outlays	15,000	9,906	10,480	10,480	16,500	57.4%
<b>TOTAL</b>	<b>98,029</b>	<b>87,641</b>	<b>100,287</b>	<b>109,177</b>	<b>144,379</b>	<b>44.0%</b>

Over/(Under) Budget	8,890	44,092	Increase/(Decrease)
---------------------	-------	--------	---------------------

## General Fund Expenditures

— *Continued*

### Information Services - Reimbursed Expenses

Reimbursement for information services is based on actual expenditures. Reimbursement is in the form of charges made by the General Fund to other funds for Information Services provided.

The distribution of 'charge-backs' is expressed as a percentage for each expenditure line item on the "Information Services - Reimbursement Schedule."

Reimbursements are collected by timely transfers following the last day of December, March, June, and September closing dates.

Water & Sewer Fund and Tourism Fund reimbursements are charged to line item 4050 - Information Services in each fund (see pages 3.7 and 5.5, respectively) and credited to General Fund revenue line item 4910 - Reimbursement - Other Funds (see page 2.5).

## General Fund Expenditures

### Information Services - Reimbursement Schedule

Line Item Detail	FY08/09	General		W & S		Tourism	
	Budget	Fund	%	Fund	%	Fund	%
4045 Printing: Computer Forms	1,000	547	54.70%	412	41.18%	41	4.12%
4070 Contract Computer Services	30,815	16,856	54.70%	12,690	41.18%	1,269	4.12%
4072 Maintenance: Software	6,500	3,556	54.70%	2,677	41.18%	268	4.12%
4110 Maintenance: Equipment	5,000	2,735	54.70%	2,059	41.18%	206	4.12%
4205 Supplies: Paper	1,800	985	54.70%	741	41.18%	74	4.12%
4225 Supplies: Computers/Printers	0	0	54.70%	0	41.18%	0	4.12%
4510 Telecommunications	25,836	14,133	54.70%	10,639	41.18%	1,064	4.12%
4605 Training	1,600	875	54.70%	659	41.18%	66	4.12%
4705 Miscellaneous	300	164	54.70%	124	41.18%	12	4.12%
<b>TOTAL</b>	<b>72,851</b>	<b>39,851</b>	<b>54.70%</b>	<b>30,000</b>	<b>41.18%</b>	<b>3,000</b>	<b>4.12%</b>

# General Fund Expenditures

— *Continued*

## Municipal Court

A Municipal Court was established for the trial of misdemeanor offenses. The Court has all the powers and duties prescribed by the laws of the State of Texas. The Municipal Court hears cases based on State law as well as City ordinances, including both traffic and criminal violations. The Court has the authority to levy fines and fees prescribed by law.

### Staffing

This department is staffed with 1 full-time employee and 1 temporary employee.

- Presiding Judge <sup>TE</sup>
- Court Clerk <sup>FTE</sup>

The function of **Presiding and Associate Judge** are performed by an attorney appointed by Council.

The function of **Relief Judge** is performed by an attorney appointed by Council.

The function of **Prosecutor** is performed by an attorney as an independent contractor.

The function of the **Deputy Court Clerk** is performed by:

- Police Staff Assistant <sup>FTE</sup>

The functions of the **Bailiff** are performed by:

- Police Patrol Officers <sup>FTE</sup>

### Facilities

Municipal Court office space is provided within the City Hall.

Municipal Court is conducted in the City Hall Council Chambers. Jurors deliberate in the City Hall conference room.

### Vehicles

This department has no vehicles

# General Fund Expenditures

## 12 - Municipal Court

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	46,063	47,036	46,634	46,634	46,827	193
Personnel Expenses	14,861	14,827	15,136	15,136	15,617	481
Maintenance & Operation	6,750	4,435	7,570	7,670	8,100	530
Capital Outlays	0	0	0	0	500	500
<b>TOTAL</b>	<b>67,674</b>	<b>66,299</b>	<b>69,340</b>	<b>69,440</b>	<b>71,044</b>	<b>1,704</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	325	266	470	470	600	27.7%
4045 Printing: Documents/Forms	700	0	700	700	700	0.0%
4060 Judge & Prosecutor	4,500	2,828	4,500	4,500	4,500	0.0%
4070 Jurors & Officers	0	0	0	0	0	0.0%
4305 Wages	44,263	44,306	45,434	45,434	45,627	0.4%
4306 Overtime	1,800	2,730	1,200	1,200	1,200	0.0%
4310 Social Security	3,524	3,598	3,567	3,567	3,582	0.4%
4415 Insurance: Medical & Dental	7,290	7,134	7,655	7,655	7,885	3.0%
4425 Insurance: Worker's Comp	200	129	200	200	200	0.0%
4430 Retirement: Contribution	4,047	4,096	3,914	3,914	4,150	6.0%
4510 Telecommunications	100	15	0	0	0	0.0%
4605 Training	750	1,082	1,500	1,500	1,800	20.0%
4705 Miscellaneous	175	116	200	300	300	50.0%
4905 Capital Outlays	0	0	0	0	500	100.0%
<b>TOTAL</b>	<b>67,674</b>	<b>66,299</b>	<b>69,340</b>	<b>69,440</b>	<b>71,044</b>	<b>2.5%</b>

Over/(Under) Budget	100	1,704	Increase/(Decrease)
---------------------	-----	-------	---------------------

# General Fund Expenditures

— *Continued*

## Emergency Medical Service

### **Staffing**

This department is staffed with 1 full-time employee, 6 part-time and 2.5 part-time temporary equivalents.

- EMS Administrator <sup>FTE</sup>
- 3 EMT Supervisors <sup>PTE</sup>
- 3 Paramedics <sup>PTE</sup>
- 2.5 Paramedics <sup>TPTE</sup>

**Emergency dispatching services are provided by a contract with the City of Webster.**

### **Facilities**

Space is provided at 18295 Upper Bay Road.

### **Vehicles**

- 2006 Ford Ambulance

# General Fund Expenditures

## 13 - Emergency Medical Services

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	295,909	263,162	287,484	287,484	315,890	28,406
Personnel Expenses	44,001	41,123	51,962	46,647	58,134	6,172
Maintenance & Operation	78,431	90,739	108,165	110,607	113,050	4,885
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>418,341</b>	<b>395,025</b>	<b>447,611</b>	<b>444,738</b>	<b>487,074</b>	<b>39,463</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	175	60	175	226	160	(8.6%)
4045 Printing: Documents/Forms	800	0	1,300	800	800	(38.5%)
4056 Contract Billing Services	28,000	41,060	48,000	48,000	48,000	0.0%
4100 Rent/Lease	0	0	0	0	0	0.0%
4057 License	890	690	890	890	890	0.0%
4105 Maintenance - Building	500	297	500	2,000	500	0.0%
4110 Maintenance: Equipment	4,500	2,586	4,500	3,000	3,000	(33.3%)
4120 Maintenance: Vehicles	2,500	1,013	2,500	3,700	2,500	0.0%
4205 Supplies: Office	300	78	2,100	800	500	(76.2%)
4215 Supplies: Medical	12,000	15,591	18,000	18,500	18,000	0.0%
4220 Supplies: Uniforms	2,000	2,252	3,500	3,500	3,500	0.0%
4245 Supplies: Gas & Oil	3,800	5,015	4,500	6,600	6,000	33.3%
4305 Wages	289,909	256,025	280,284	280,284	308,690	10.1%
4306 Overtime	6,000	7,137	7,200	7,200	7,200	0.0%
4310 Social Security	22,637	19,814	21,992	21,992	24,166	9.9%
4410 Insurance: General	4,400	3,646	4,400	4,000	6,400	45.5%
4415 Insurance: Medical & Dental	7,290	7,459	7,655	7,655	7,885	3.0%
4425 Insurance: Worker's Comp	11,000	12,467	11,000	12,591	18,000	63.6%
4430 Retirement: Contribution	14,074	13,850	22,315	17,000	26,083	16.9%
4510 Telecommunications	2,400	2,681	1,800	3,700	1,800	0.0%
4605 Training	3,500	2,998	3,500	1,500	1,500	(57.1%)
4705 Miscellaneous	466	305	300	300	300	0.0%
4905 Capital Outlays	0	0	0	0	0	0.0%
4906 Capital Outlays - Grant Match	0	0	0	0	0	0.0%
4930 Exams & Drug Testing	1,200	0	1,200	500	1,200	0.0%
<b>TOTAL</b>	<b>418,341</b>	<b>395,025</b>	<b>447,611</b>	<b>444,738</b>	<b>487,074</b>	<b>8.8%</b>

Over/(Under) Budget	(2,873)	39,463	Increase/(Decrease)
---------------------	---------	--------	---------------------

# General Fund Expenditures

— *Continued*

## Fire Marshal

The Fire Marshal Department is responsible for a wide variety of inspection, permit, and enforcement activities. Some of the primary functions are:

- Enforcement of Weed Ordinance
- Issuance of Fire Code Permits
- Site, Construction and Fire Protection System Plans Review
- Fire Safety Code Inspections & Enforcement
- Fire & Arson Investigation

Fire safety inspections and fire code enforcement functions are performed by the Fire Marshal's Office.

### **Staffing**

This department is staffed with 2 part-time and 1 temporary employees.

- Fire Marshal / Administrative Assistant <sup>PTE</sup>
- Assistant Fire Marshal <sup>PTE</sup>
- Deputy Fire Marshal <sup>TE</sup>

### **Facilities**

Office space is provided within City Hall for this department.

### **Vehicles**

- 1998 Ford Expedition



# General Fund Expenditures

## 14 - Fire Marshal

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	49,039	41,479	54,354	54,354	57,542	3,188
Personnel Expenses	8,892	7,124	9,384	9,384	10,714	1,330
Maintenance & Operation	20,355	13,028	21,110	20,400	20,875	(235)
Capital Outlays	0	0	1,619	1,619	0	(1,619)
<b>TOTAL</b>	<b>78,286</b>	<b>61,631</b>	<b>86,467</b>	<b>85,757</b>	<b>89,131</b>	<b>2,664</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	2,455	2,121	2,410	2,500	3,075	27.6%
4045 Printing: Documents/Forms	200	0	350	350	450	28.6%
4060 Contract Services & Lab	1,000	1,375	1,000	0	1,000	0.0%
4063 Property Liens Expense	2,500	618	2,500	2,500	3,000	20.0%
4120 Maintenance - Vehicles	2,500	2,507	3,000	3,000	3,000	0.0%
4220 Supplies: Uniforms	700	357	850	850	1,000	17.6%
4227 Supplies: Photographic	300	94	300	300	300	0.0%
4230 Supplies: Miscellaneous	1,400	1,394	1,400	2,800	1,400	0.0%
4245 Supplies - Gas & Oil	1,000	863	1,000	1,200	1,200	20.0%
4305 Wages	49,039 (s)	41,479 (s)	54,354 (s)	54,354 (s)	57,542 (s)	5.9%
4306 Overtime	0 (s)	0 (s)	0 (s)	0 (s)	0 (s)	0.0%
4310 Social Security	3,751 (s)	3,173 (s)	4,158 (s)	4,158 (s)	4,402 (s)	5.9%
4425 Insurance: Worker's Comp	550	370	550	550	550	0.0%
4430 Retirement: Contribution	5,141 (s)	3,951 (s)	5,226 (s)	5,226 (s)	6,312 (s)	20.8%
4510 Telecommunications	1,400	874	1,400	1,000	1,400	0.0%
4605 Training	4,500	2,236	4,500	3,500	2,500	(44.4%)
4705 Miscellaneous	1,850	219	1,850	1,850	2,000	8.1%
4905 Capital Outlays	0	0	1,619	1,619	0	(100.0%)
<b>TOTAL</b>	<b>78,286</b>	<b>61,631</b>	<b>86,467</b>	<b>85,757</b>	<b>89,131</b>	<b>3.1%</b>

Over/(Under) Budget	(710)	2,664	Increase/(Decrease)
---------------------	-------	-------	---------------------

## General Fund Expenditures

— *Continued*

# Planning & Development Department

### **Staffing**

This department has no full-time or part-time employees.

### **Facilities**

Office space is provided within City Hall for this department.

### **Vehicles**

This department has no vehicles.

# General Fund Expenditures

## 15 - Planning and Development Department

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	25,000	24,234	25,000	5,000	24,135	(865)
Business Incentives	0	0	0	0	0	0
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>25,000</b>	<b>24,234</b>	<b>25,000</b>	<b>5,000</b>	<b>24,135</b>	<b>(865)</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4005 Audit - TIRZ	0	0	0	0	8,135	100.0%
4060 Contract Services	25,000	24,234	25,000	5,000	16,000	(36.0%)
4305 Wages	0	0	0	0	0	0.0%
4306 Overtime	0	0	0	0	0	0.0%
4310 Social Security	0	0	0	0	0	0.0%
4415 Insurance: Medical & Dental	0	0	0	0	0	0.0%
4430 Retirement: Contribution	0	0	0	0	0	0.0%
4905 Capital Outlays	0	0	0	0	0	0.0%
4950 Business Incentive (Lockheed)	0	0	0	0	0	0.0%
9411 Reimbursement-Other Funds	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>25,000</b>	<b>24,234</b>	<b>25,000</b>	<b>5,000</b>	<b>24,135</b>	<b>0.0%</b>

Over/(Under) Budget	(20,000)	(865) Increase/(Decrease)
---------------------	----------	---------------------------

# General Fund Expenditures

-- Continued

## FY 08-09 Capital Outlay Summary

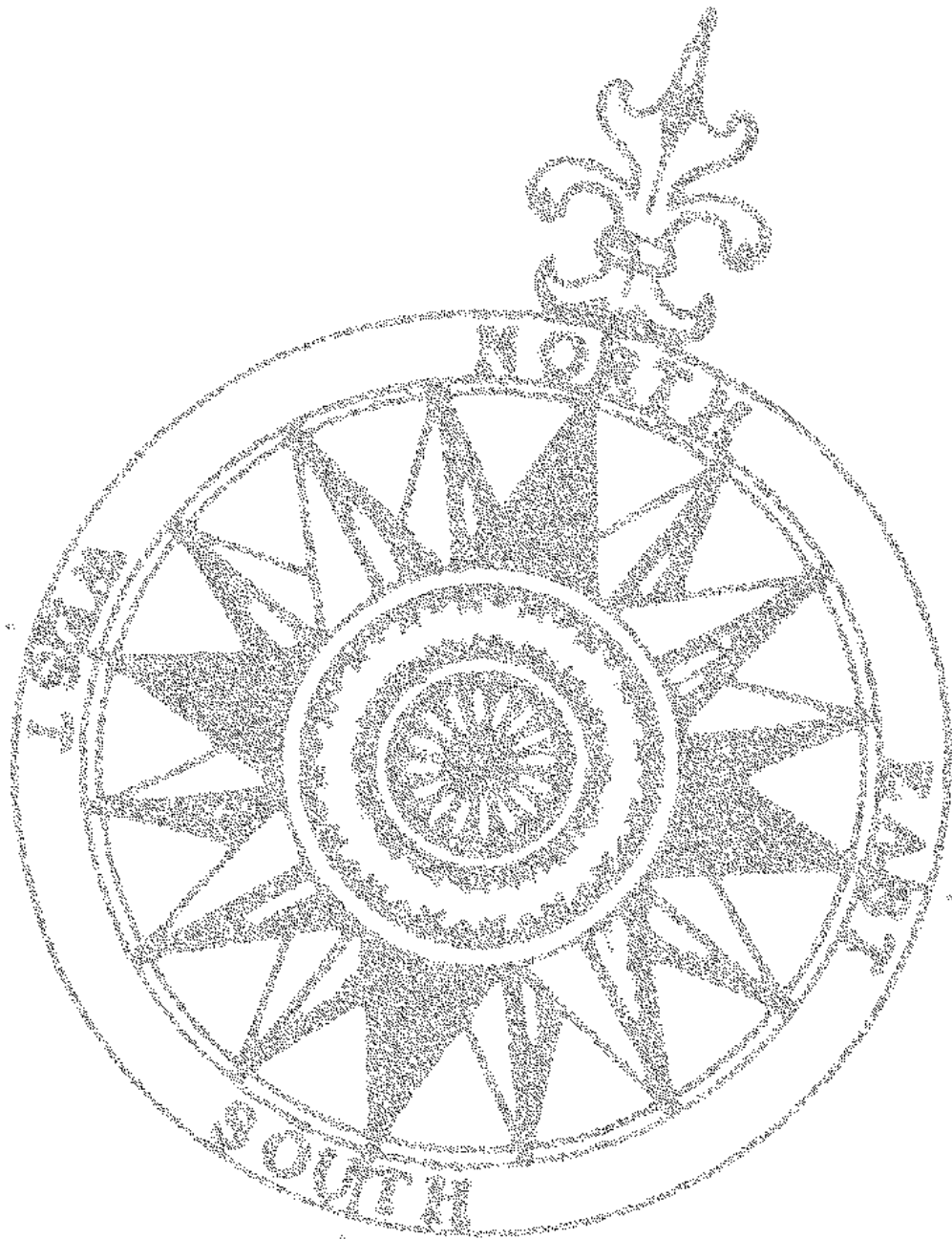
<b>General Fund</b>	
Administration	\$ 3,000
Fire Department	18,300
Public Works	8,000
Police	16,900
Information & Communication	16,500
Municipal Court	<u>500</u>
<b>Total General Fund</b>	\$ 63,200
<b>Special Revenue Fund</b>	
<b>Fire &amp; EMS Donations Equipment Fund:</b>	
Fire Department	<u>2,400</u>
<b>Total Special Revenue Fund</b>	<u>2,400</u>
<b>Total Capital Outlay Summary</b>	<u><u>\$ 65,600</u></u>

General Fund Expenditures  
 — Continued

## FY 08-09 Capital Outlay Detail

General Fund

Administration:			
Paperless City Council Agendas	\$	2,000	
Document Disposal Contract		<u>1,000</u>	
			\$ 3,000
Fire Department:			
Hose Tester; 10-Pagers; Fire Hoses		15,900	
Capital Outlay - Grant Match		<u>2,400</u>	
			18,300
Public Works:			
Stop/No Parking/Speed Limit Signs		<u>8,000</u>	
			8,000
Police:			
MDC Laptop Computer and Licenses		8,000	
DVR Mobile Recording Unit		5,500	
3 AR-15 A-3 Rifles, Scopes, and Cases		<u>3,400</u>	
			16,900
Information & Communication:			
3 Computers		6,000	
APPS Server Replacement		6,000	
Printer Upgrades		2,500	
Software Upgrades		<u>2,000</u>	
			16,500
Municipal Court:			
Safe for Municipal Court Office		<u>500</u>	
			500
<b>Total General Fund</b>			<b>\$ 63,200</b>
<b>Special Revenue &amp; Grant Funds</b>			
Fire Department - Equipment		<u>2,400</u>	
<b>Total Special Revenue &amp; Grant Funds</b>			<b>\$ 2,400</b>
<b>Total Capital Outlay Detail</b>			<b>\$ 65,600</b>



## Water & Sewer Fund

The Water & Sewer Fund is the operating fund for the City's municipal water and wastewater utilities. The Water & Sewer Fund is the City's second largest fund and provides exclusively for the administration, operation, and maintenance of the City's water and wastewater systems. This type of fund is commonly referred to as an 'enterprise fund'. Revenue sources benefiting the Water & Sewer Fund include utility service and connection fees. Accordingly, fund revenue is dependent on water sales and sewer service charges.

As an enterprise fund, service fees and charges must generate sufficient revenues to operate the water & sewer works. Property taxes do not benefit nor contribute to the Water & Sewer Fund. Should the fund suffer a shortfall, rates must be increased to cover the debt.

The City serves approximately 1,450 water and sewer customers.

The engineering firm of Clauch & Miller, Inc. prepared a report in January, 2003, evaluating the condition of the City's Sanitary Sewer System. The City issued \$780,000 of Certificates of Obligation in FY04 to fund Phase I for priority repairs of the deteriorated sections of the collection system, point repairs, rehabilitation of manholes and selected full length lines for repair or replacement. The City issued \$625,000 of Certificates of Obligation in FY06 including \$300,000 for Phase II repairs to the sewer system, \$225,000 for water meter replacements, and \$100,000 for repair of the Swan Lagoon water plant and lines. The City issued \$422,000 of Certificates of Obligation in FY07 including \$79,000 for water plant repairs and \$343,000 for waste water treatment plant repairs. The City issued \$343,000 of Certificates of Obligation in FY08 for \$293,000 in water projects (Swan Lagoon water plant tank system, SEWPP improvements, and fire hydrant caps) and \$50,000 in sewer projects (WWTP contingency repairs).

A Certificate of Obligation is proposed for FY09 which will include \$274,500 in water projects (funding for completion of Swan Lagoon water plant tank system, installation of water lines at NASA Parkway and Queens Court, and hand held meter reading devices). Additionally, \$100,000 is budgeted for a sewer project (replacement of Belt Press at WWTP).

### **Departments**

The Water & Sewer Fund is organized into four departments. Each department provides funding and support for the performance of its program of work.

1. General & Administrative
2. Water Department
3. Sewer Department
4. Debt Service and Depreciation Department

# Water & Sewer Fund Revenue

## Revenue - Detail

### **Water Sales (3005)**

Revenues from the sale of treated drinking water. Water sales are based on a fixed bi-monthly connection charge of \$24.00 and a metered volume charge of \$1.90 per 1,000 gallons for the first 10,000 gallons and \$2.15 per 1,000 gallons in excess of 10,000 gallons. This rate was adopted on October 11, 2004. This revenue indirectly benefits the General & Administrative and Water Departments.

### **Sewer Service Charges (3010)**

Revenues from the sale of sewer service. Sewer service charges are based on a fixed bi-monthly connection charge of \$18.00 and a volume charge of \$1.65 per 1,000 gallons consumed for the first 10,000 gallons and \$1.90 per 1,000 gallons over 10,000 gallons. A water-to-wastewater ratio has been calculated in the rate established and, accordingly, the wastewater rate is assessed on 100% of the metered water consumption. This rate was adopted on October 11, 2004. This revenue indirectly benefits the General & Administrative and Sewer Departments.

### **Penalties & Interest (3015)**

Penalties (e.g. insufficient fund check returns and re-connect fees) and interest levied against delinquent utility payments.

### **Interest on Investment (3020)**

Interest earned on funds placed into public fund investment pools, certificates of deposit, and interest bearing checking accounts.

### **Water Tap Fees (3305)**

Charges for inspection and system impact for adding and enlarging connections to City's water distribution system. Includes charges for water metering equipment if purchased from the City. This revenue indirectly benefits the General & Administrative and Water Departments.

### **Sewer Tap Fees (3310)**

Charges for inspection and system impact for adding and enlarging connections to City's wastewater collection system. This revenue indirectly benefits the General & Administrative and Sewer Departments.

### **Miscellaneous (3705)**

Incidental or unanticipated revenues not assigned to another line item.

### **Fixed Asset Sale Proceeds (3710)**

Proceeds from the sale of City owned property. Includes surplus pipe, valves, machinery, vehicles, scrap metals, etc.



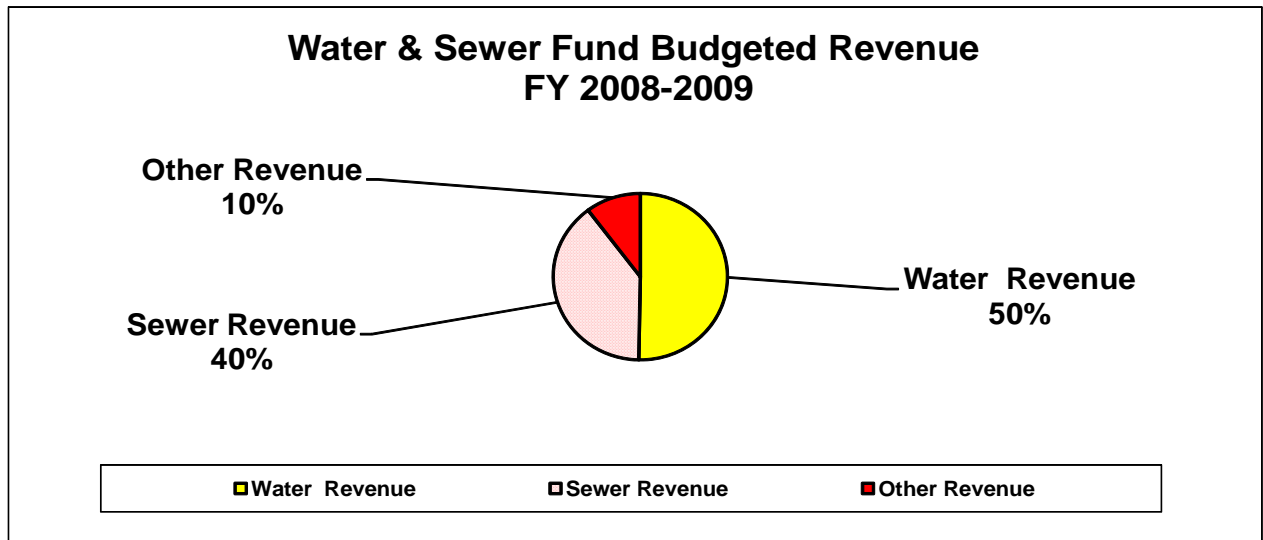
# Water & Sewer Fund Revenue

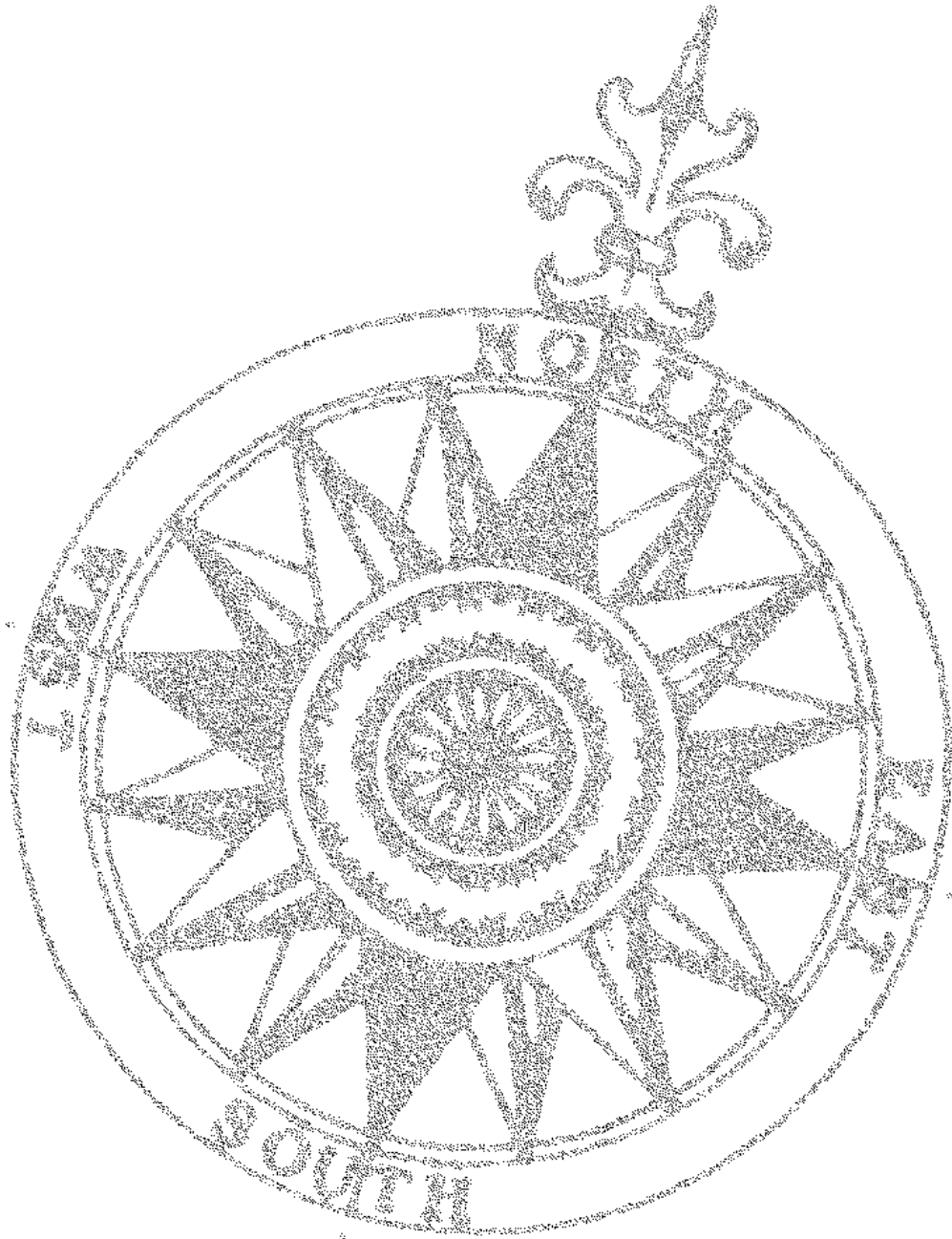
Revenue Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Water Revenue (1)	900,000	787,998	860,000	830,000	835,000	(25,000)
Sewer Revenue (2)	680,000	613,319	650,000	650,000	655,000	5,000
Other Revenue (3)	24,150	62,150	32,500	21,275	170,300	137,800
<b>Total Revenue</b>	<b>1,604,150</b>	<b>1,463,467</b>	<b>1,542,500</b>	<b>1,501,275</b>	<b>1,660,300</b>	<b>117,800</b>
End of Year Fund Balance	(189)	0	(25,007)	(161,536)	(43,403)	(18,396)
Transfer from Other Funds	0	752,391	0	0	0	0
Prior Year Balance	84,311	0	155,000	210,771	161,536	6,536
<b>GRAND TOTAL</b>	<b>1,688,272</b>	<b>2,215,858</b>	<b>1,672,493</b>	<b>1,550,510</b>	<b>1,778,433</b>	<b>105,940</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
3005 Water Sales	900,000	787,998	860,000	830,000	835,000	(2.9%)
3010 Sewer Service Charges	680,000	613,319	650,000	650,000	655,000	0.8%
3015 Penalties & Interest	20,000	16,974	16,000	16,000	16,000	0.0%
3020 Interest on Investment	3,000	3,594	4,000	1,200	2,200	(45.0%)
3305 Water Tap Fees	550	1,250	2,125	1,200	1,000	(52.9%)
3310 Sewer Tap Fees	0	850	5,200	500	150,000	2784.6%
3705 Miscellaneous	600	7,259	2,275	2,275	1,000	(56.0%)
3710 Fixed Asset Sale Proceeds	0	1,625	2,900	100	100	(96.6%)
3710 Insurance Claims & Rebates	0	30,599	0	0	0	0.0%
<b>TOTAL</b>	<b>1,604,150</b>	<b>1,463,467</b>	<b>1,542,500</b>	<b>1,501,275</b>	<b>1,660,300</b>	<b>7.6%</b>
9525 End of Year Fund Balance	(189)	0	(25,007)	(161,536)	(43,403)	73.6%
9526 Transfer to(from) Capital Proj	0	752,391	0	0	0	0.0%
9528 Transfer from General Fd	0	0	0	0	0	0.0%
9520 Prior Year Balance	84,311	0	155,000	210,771	161,536	4.2%
<b>GRAND TOTAL</b>	<b>1,688,272</b>	<b>2,215,858</b>	<b>1,672,493</b>	<b>1,550,510</b>	<b>1,778,433</b>	<b>6.3%</b>

Over/(Under) Budget	(121,983)	105,940	Increase/(Decrease)
---------------------	-----------	---------	---------------------

- (1) 3005
- (2) 3010
- (3) 3015 3020 3025 3305 3310 3705 3710

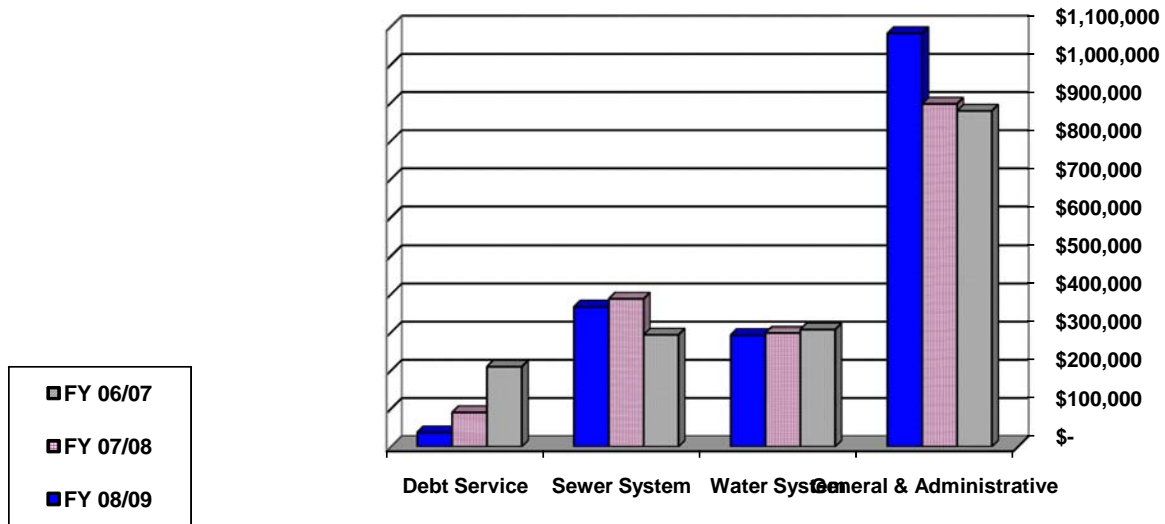




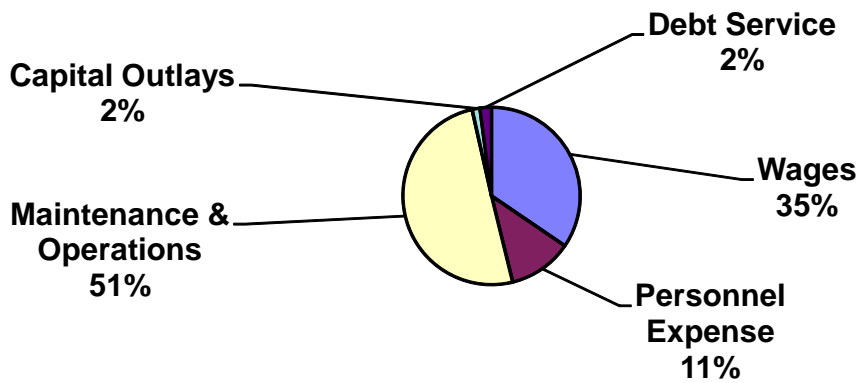
# Water & Sewer Fund Expenditures

Expenditures By Department		Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
1	General & Administrative	878,358	797,261	896,693	902,710	1,081,628	184,935
2	Water System	307,100	227,926	298,100	286,100	292,500	(5,600)
3	Sewer System	293,200	282,549	387,700	271,700	366,725	(20,975)
4	Debt Service	209,614	433,704	90,000	90,000	37,580	(52,420)
TOTAL		1,688,272	1,741,439	1,672,493	1,550,510	1,778,433	105,940

### Comparison of Expenditures By Department



### Water & Sewer Expenditure Budget FY 2008-2009



# Water & Sewer Fund Expenditures

— Continued

## General & Administrative

The General & Administrative Department is responsible for the following functions:

- Receive Requests for Service Connects & Disconnects
- Preparation of Water Meter Reading Books
- Data Entry of Water Meter Readings
- Water & Sewer Utility Billing
- Collection of Accounts Receivable
- Record Keeping
- Regulatory Compliance

### Staffing

All Water & Sewer Fund employees appear in the General & Administrative Department.

This department has 4 full-time employees.

- Chief Operator <sup>FTE</sup>
- 2 Plant Operators <sup>FTE</sup>
- 1 Field Operator <sup>FTE</sup>

The functions of **Executive Director** are performed by:

- City Manager <sup>FTE</sup>

The functions of **Utility Superintendent** are performed by:

- Public Works Director <sup>FTE</sup>

Other necessary functions are performed by General Fund employees:

- Public Works Field Employees <sup>FTE</sup>
- Public Works Maintenance <sup>FTE</sup>
- City Secretary <sup>FTE</sup>
- Finance Director <sup>FTE</sup>
- Assistant Finance Director <sup>FTE</sup>
- Accountant <sup>FTE</sup>
- Administrative Assistant <sup>PTE</sup>
- Receptionist <sup>FTE</sup>

Engineering services are performed by a Texas Registered Professional Engineer as an independent contractor.

### Facilities

Office space is provided within City Hall for administrative use.

### Vehicles

- 1983 John Deere 410 Backhoe
- 1998 John Deere 310 Backhoe
- 1995 Ford SD Utility Truck
- 2005 Chevrolet C1500HD Pickup
- 2007 Chevrolet Silverado
- 2008 Chevrolet Silverado

# Water & Sewer Fund Expenditures

## 1 - General & Administrative

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
Wages	533,672	506,259	561,984	567,094	613,715	51,731
Personnel Expenses	191,686	169,964	186,409	186,409	207,313	20,904
Maintenance & Operation	128,000	96,038	123,300	124,207	160,600	37,300
Capital Outlays	0	0	0	0	0	0
G&A Overhead	25,000	25,000	25,000	25,000	100,000	75,000
<b>TOTAL</b>	<b>878,358</b>	<b>797,261</b>	<b>896,693</b>	<b>902,710</b>	<b>1,081,628</b>	<b>184,935</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4030 Dues, Fees & Subscriptions	300	105	200	400	400	100.0%
4040 Advertising: Legal Notices	0	0	0	0	0	0.0%
4045 Printing-Documents/Forms	900	1,589	1,600	2,500	2,500	56.3%
4050 Information Services	14,000	14,000	14,000	14,000	30,000	114.3%
4056 Credit Card Program	2,400	2,847	3,000	3,000	3,000	0.0%
4057 License & Permit Fees	14,000	12,060	14,000	14,000	14,000	0.0%
4060 Contract Services: Engineering	20,000	4,232	15,000	15,000	35,000	133.3%
4105 Maintenance-Building	0	0	5,000	3,000	5,000	0.0%
4210 Supplies: Postage	3,000	34	2,500	2,500	6,100	144.0%
4220 Supplies: Uniforms	3,000	1,971	3,000	3,000	3,000	0.0%
4240 Supplies: Building	300	560	300	300	300	0.0%
4245 Supplies: Gas & Oil	2,000	2,368	2,400	3,000	3,000	25.0%
4304 Wages- On call duty pay	7,280	0	7,280	7,280	7,280	0.0%
4305 Wages	510,437 (s)	475,731 (s)	538,814 (s)	538,814 (s)	591,165 (s)	9.7%
4306 Overtime	15,955 (s)	27,337 (s)	15,890 (s)	21,000 (s)	15,270 (s)	(3.9%)
4309 Accrued vacation & Sick	0 (s)	3,191 (s)	0 (s)	0 (s)	0 (s)	0.0%
4310 Social Security	40,826 (s)	36,653 (s)	42,992 (s)	42,992 (s)	46,949 (s)	9.2%
4410 Insurance: General	25,000	21,782	25,000	26,700	28,000	12.0%
4415 Insurance: Medical & Dental	92,583 (s)	79,167 (s)	84,971 (s)	84,971 (s)	93,039 (s)	9.5%
4420 Insurance: Unemployment	300	0	300	300	300	0.0%
4425 Insurance: Workers Comp.	16,000	11,918	12,000	12,007	12,000	0.0%
4430 Retirement: Contribution	58,277 (s)	54,144 (s)	58,446 (s)	58,446 (s)	67,325 (s)	15.2%
4440 Insurance: LT Disability	2,000	1,674	2,000	2,000	2,000	0.0%
4505 Utilities	18,000	11,414	18,000	9,000	11,000	(38.9%)
4510 Telecommunications	3,000	2,136	3,000	11,000	3,000	0.0%
4605 Training	3,000	3,612	0	500	0	0.0%
4705 Miscellaneous	800	3,736	2,000	2,000	2,000	0.0%
4810 G&A Overhead	25,000	25,000	25,000	25,000	100,000	300.0%
4905 Capital Outlays	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>878,358</b>	<b>797,261</b>	<b>896,693</b>	<b>902,710</b>	<b>1,081,628</b>	<b>20.6%</b>

Over/(Under) Budget	6,017	184,935	Increase/(Decrease)
---------------------	-------	---------	---------------------

# Water & Sewer Fund Expenditures

— *Continued*

## Water Department

The Water Department is responsible for the following functions:

- Water Well Operation & Maintenance
- Water Treatment
- Water Storage
- Water Distribution
- Water Meter Reading
- Water Storage Tank Maintenance & Operation
- Water Booster (Pressure) Pump Maintenance & Operation
- Water Distribution System Maintenance & Operation
- Water Quality Monitoring
- Regulatory Compliance

### **Staffing**

All Water & Sewer employees are expensed in the General & Administrative Department; reference page 3.7.

### **Facilities**

Water Plant No. 1 (18120 Point Lookout Drive)

# Water & Sewer Fund Expenditures

## 2 - Water Department

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	285,100	227,926	270,100	258,100	267,500	(2,600)
Capital Outlays	22,000	0	28,000	28,000	25,000	(3,000)
<b>TOTAL</b>	<b>307,100</b>	<b>227,926</b>	<b>298,100</b>	<b>286,100</b>	<b>292,500</b>	<b>(5,600)</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4025 SWPP Capital Enhancements	22,000	0	28,000	28,000	25,000	(10.7%)
4035 Water Purchase	210,000	147,948	190,000	160,000	175,000	(7.9%)
4060 Contract Services - Lab Svcs	2,000	0	2,000	2,400	2,500	25.0%
4070 Contract Meter Reading	9,000	8,237	9,000	9,000	9,500	5.6%
4110 Maintenance - Equipment	1,500	1,927	2,500	1,600	2,500	0.0%
4120 Maintenance - Vehicles	7,000	6,845	7,000	9,500	8,500	21.4%
4150 Maintenance - Water Plant	12,000	6,393	12,000	12,000	12,000	0.0%
4155 Maintenance - Water Lines	18,000	25,329	18,000	18,000	18,000	0.0%
4230 Supplies - Tools	600	573	600	600	800	33.3%
4235 Supplies - Water Meters	1,000	4,659	1,500	5,000	4,500	200.0%
4505 Utilities - Plants	24,000	26,015	24,000	34,000	30,000	25.0%
4520 Utilities - Trash	0	0	0	0	0	0.0%
4605 Training	0	0	3,500	6,000	4,200	20.0%
4905 Capital Outlays	0	0	0	0	0	100.0%
<b>TOTAL</b>	<b>307,100</b>	<b>227,926</b>	<b>298,100</b>	<b>286,100</b>	<b>292,500</b>	<b>(1.9%)</b>

Over/(Under) Budget	(12,000)	(5,600)	Increase/(Decrease)
---------------------	----------	---------	---------------------

# Water & Sewer Fund Expenditures

— *Continued*

## Sewer Department

The Sewer Department is responsible for the following functions:

- Municipal Wastewater Treatment
- Municipal Wastewater Treatment Plant Maintenance & Operation
- Wastewater Collection System Maintenance & Operation
- Inflow & Infiltration Control
- Wastewater Pumping Station Maintenance & Operation
- Wastewater Quality Monitoring
- Enforcement of City Wastewater Regulations
- Sludge Disposal
- Regulatory Compliance

### **Staffing**

All Water & Sewer employees are expensed in the General & Administrative Department; reference page 3.7.

### **Facilities**

Wastewater Treatment Plant (18900 Upper Bay Road) and four wastewater lift stations.



# Water & Sewer Fund

## 3 - Sewer Department

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	293,200	282,549	387,700	271,700	366,725	(20,975)
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>293,200</b>	<b>282,549</b>	<b>387,700</b>	<b>271,700</b>	<b>366,725</b>	<b>(20,975)</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4060 Contract Services: Lab Svcs	24,000	24,320	24,000	26,000	27,000	12.5%
4110 Maintenance: Equipment	2,000	206	0	0	0	0.0%
4120 Maintenance: Vehicles	1,500	18	2,500	2,500	2,500	0.0%
4135 Maintenance: Infiltration	4,500	1,141	4,000	4,000	5,000	25.0%
4140 Maintenance: Sewer Lines	20,000	16,748	100,000	16,000	100,000	0.0%
4145 Maintenance: Sewer Plant	84,000	85,536	85,000	85,000	90,000	5.9%
4150 Maintenance: Lift Stations	12,000	8,286	12,000	8,000	12,000	0.0%
4230 Supplies: Tools	200	400	200	200	225	12.5%
4505 Utilities: Plants	145,000	145,893	160,000	130,000	130,000	(18.8%)
4905 Capital Outlays	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>293,200</b>	<b>282,549</b>	<b>387,700</b>	<b>271,700</b>	<b>366,725</b>	<b>(5.4%)</b>

Over/(Under) Budget	(116,000)	(20,975)	Increase/(Decrease)
---------------------	-----------	----------	---------------------

## Water & Sewer Fund Expenditures

— *Continued*

### Debt Service & Depreciation Department

This Department is responsible for reporting the principal and interest expense on Water & Sewer Debt. The Depreciation expense of fixed assets is also recorded in this Department.

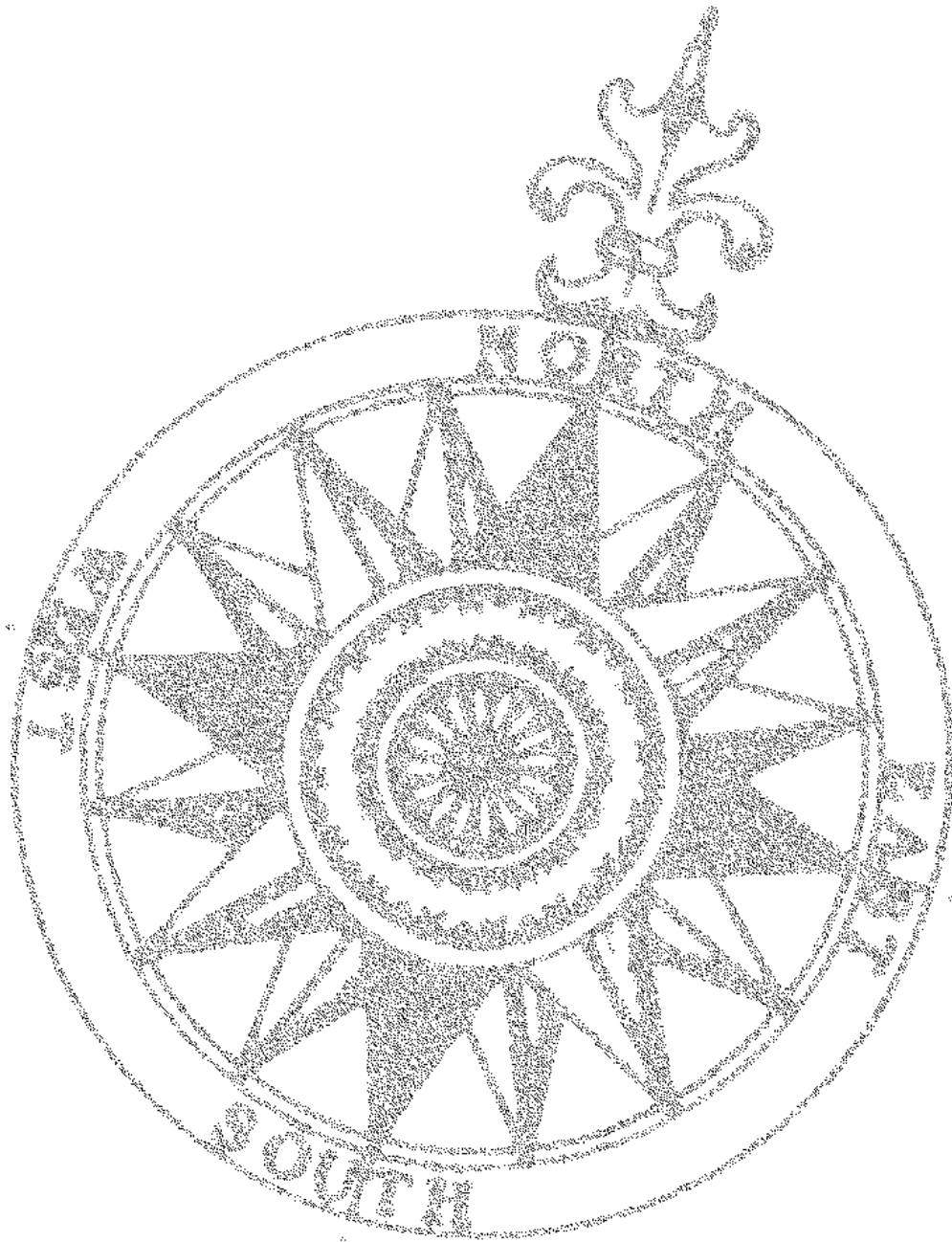
# Water & Sewer Fund

## 4 - Debt Service & Depreciation

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	0	0	0	0	0	0
Personnel Expenses	0	0	0	0	0	0
Maintenance & Operation	0	0	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Debt Service	209,614	433,704	90,000	90,000	37,580	(52,420)
<b>TOTAL</b>	<b>209,614</b>	<b>433,704</b>	<b>90,000</b>	<b>90,000</b>	<b>37,580</b>	<b>(52,420)</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4825 Transfer Interest-Debt Service	23,390	23,390	17,388	17,388	8,713	(49.9%)
4826 Transfer Principal-Debt	186,224	186,224	72,612	72,612	28,867	(60.2%)
4995 Depreciation Expense	0	224,090	0	0	0	0.0%
<b>TOTAL</b>	<b>209,614</b>	<b>433,704</b>	<b>90,000</b>	<b>90,000</b>	<b>37,580</b>	<b>(58.2%)</b>

Over/(Under) Budget	0	(52,420)	Increase/(Decrease)
---------------------	---	----------	---------------------



# Debt Service Fund

## Debt Service Fund

The Debt Service Fund was created to collect and disburse payments to meet the City's obligation for principal and interest payments on outstanding debts.

The City of Nassau Bay is in a favorable debt position with no obligations beyond February 01, 2029 (including the proposed debt issue for FY2008-2009).

During FY2008-2009, the city plans to issue \$1,320,000 in certificates of obligation notes for capital projects within the city. During the same period, reductions in prior year debt issues [Series 2003B Tax & Revenue Certificates of Obligation and Series 2004 Tax Anticipation Notes] will total \$334,985. The aggregate outstanding principal of \$ \$5,120,944 and interest payments of \$1,674,081 at October 1, 2008 is \$6,795,025.

City management budgets each year such that the ratio of debt service to General Fund operating expenditures (total expenditures less capital outlay) shall not exceed 20%. The ratio budgeted for FY2008-2009 is 17.1% and remains below the 20% guideline.

With the addition of the proposed Series 2009 Debt Issue of \$1,320,000, the city's ratio of total debt to assessed valuation continues to hold favorably at 0.96%. In comparison, some cities target the ratio of net debt to total assessed valuation to not exceed 4.0%, and ratios from 1.0% to 4.0% are typical.

## Debt Service Fund

— *Continued*

# Bond Repayment Schedule

The figures and chart shown on page 4.3 reflect the actual cost of debt service over the next years. Also shown are the sources of revenue used to retire this debt.

The City presently has an outstanding principal obligation of \$3,415,944 at October 1, 2008.

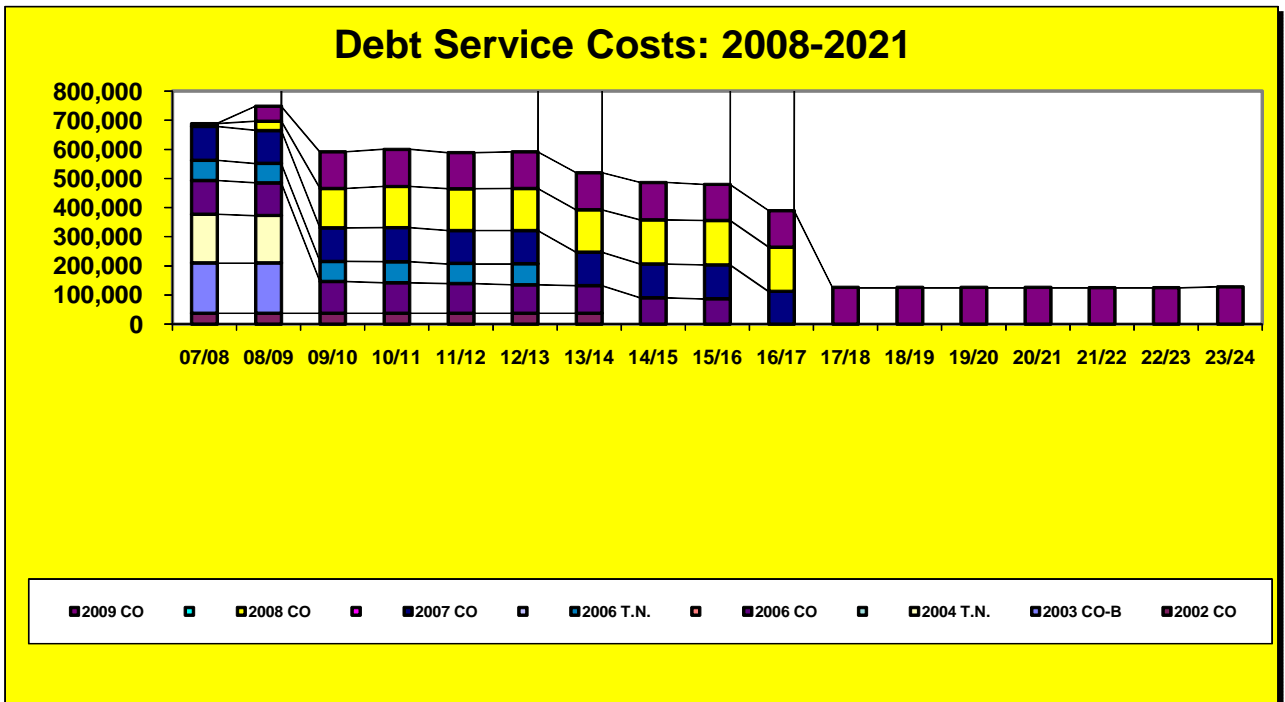
1. The **2002 Certificates of Obligation** for \$ 1,240,000 were issued for \$768,000 Equipment, Storm Drainage, and Streets and \$472,000 for additional water capacity at the Southeast Water Purification Plant and improvements at the Waste Water Treatment Plant. This issue will retire February 1, 2014. The current balance is \$195,944.
2. The **2003-B Certificates of Obligation** for \$1,105,000 were issued for \$798,000 Sewer Projects and \$307,000 Drainage, Dredging, Parks, and Streets. This issue will retire February 1, 2009. The current balance is \$170,000.
3. The **2004 Tax Notes** for \$625,000 were issued for \$230,000 Water Projects and \$395,000 Drainage Equipment, Parks and Planning. The issue will retire February 1, 2009. The current balance is \$160,000.
4. The **2006 Certificates of Obligation** for \$850,000 were issued for \$325,000 Water, \$300,000 for Sewer, \$25,000 Parks, \$112,000 Street and Drainage, and \$88,000 for General Government Projects. This issue will retire February 1, 2016. The current balance is \$680,000.
5. The **2006 Tax Notes** for \$370,000 were issued for the new Public Works/EMS building. This issue will retire February 1, 2013. The current balance is \$315,000.
6. The **2007 Certificates of Obligation** for \$945,000 were issued for Water \$79,000, Sewer \$343,000, Parks \$40,000, Dredging \$150,000, Redevelopment \$92,400, Streets \$65,000, Drainage \$20,000, Equipment \$135,600, and Bond issue cost \$20,000. This issue will retire February 1, 2017. The current balance is \$865,000.
7. The **2008 Certificates of Obligation** for \$1,030,000 were issued for Water \$293,000, Sewer \$50,000, Parks \$74,000, General Government \$110,000, Redevelopment \$183,000, Drainage \$140,000, Equipment \$150,000, and Bond issue cost \$30,000. This issue will retire February 1, 2017. The current balance is \$1,030,000.
8. The City plans to issue \$1,320,000 in Certificates of Obligation in December 2008 or January 2009.

# Debt Service Fund

## Bond Payment Schedule

Principal & Interest									
FY	2002 CO	2003 CO-B	2004 T.N.	2006 CO	2006 T.N.	2007 CO	2008 CO	2009 CO	TOTAL
07/08	37,579	172,323	167,560	115,681	68,833	116,653	9,990	0	688,618
08/09	37,579	172,465	162,520	112,158	66,683	113,413	31,827	51,055	747,700
09/10	37,579			108,605	69,411	115,071	135,205	125,425	591,296
10/11	37,579			105,026	71,919	116,528	141,806	127,300	600,158
11/12	37,580			101,426	69,283	112,883	143,175	124,050	588,396
12/13	37,579			97,805	71,474	114,136	144,390	125,675	591,059
13/14	37,579			94,167		115,188	145,450	127,050	519,434
14/15				90,512		116,036	151,279	128,175	486,002
15/16				86,840		116,683	151,875	124,175	479,573
16/17						112,228	152,318	125,050	389,595
17/18								125,619	125,619
18/19								125,878	125,878
19/20								125,881	125,881
20/21								125,628	125,628
21/22								125,119	125,119
22/23								124,353	124,353
23/24								128,203	128,203
<b>Total</b>	<b>263,053</b>	<b>344,788</b>	<b>330,080</b>	<b>912,221</b>	<b>417,604</b>	<b># 1,148,817</b>	<b>1,207,314</b>	<b># 1,938,636</b>	<b>6,562,512</b>

Revenue Sources							
FY	Taxes	EDC	W&S Fund	Interest	Reserves	TOTAL	
07/08	461,900	68,833	90,000	6,100	61,785	688,618	
08/09	530,000	66,683	37,580	6,000	107,437	747,700	
09/10	461,900	69,411	37,579	6,000	16,406	591,296	
10/11	461,900	71,919	37,579	6,000	22,760	600,158	
11/12	461,900	69,283	37,580	6,000	13,633	588,396	
12/13	461,900	71,474	37,579	6,000	14,106	591,059	

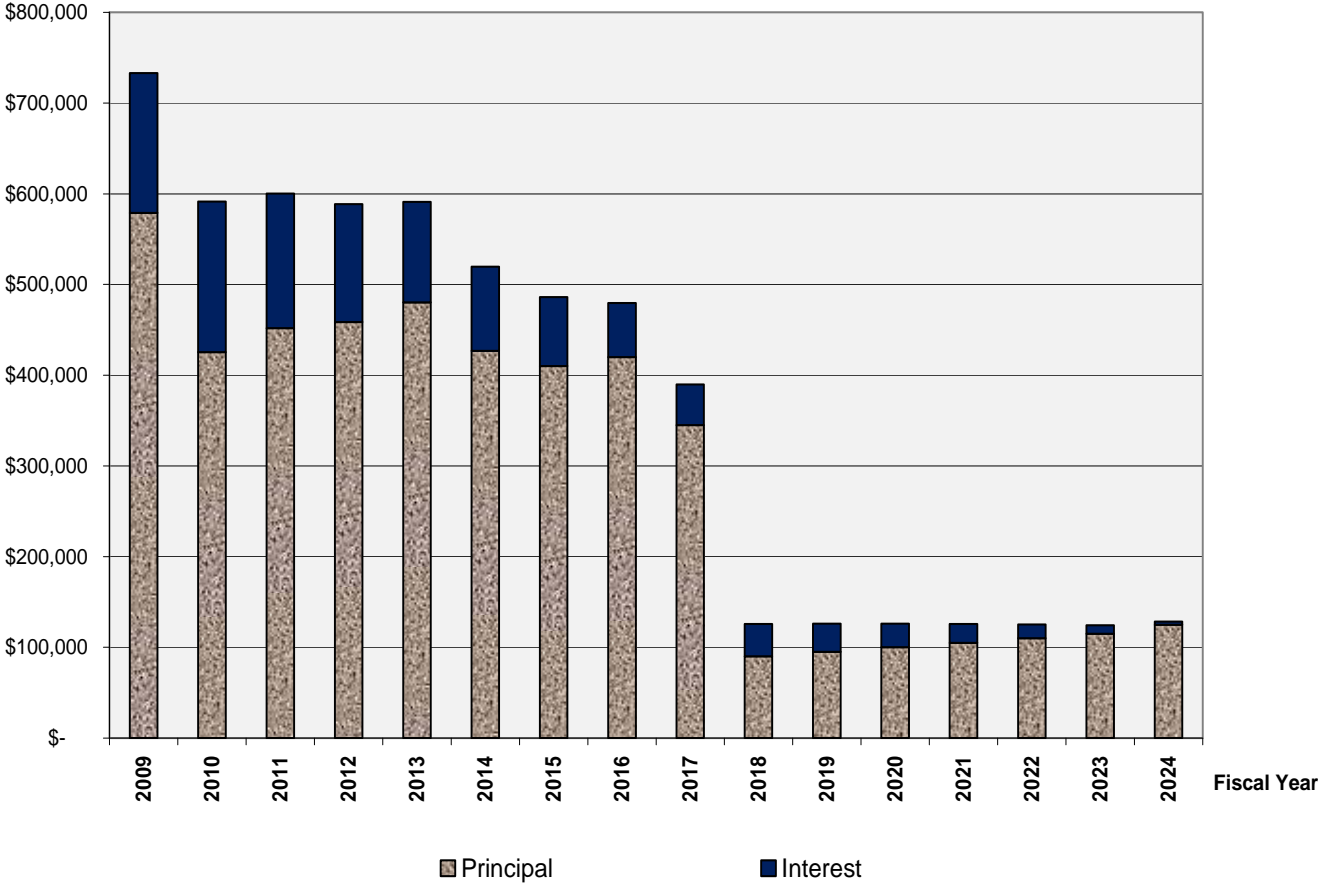


**CITY OF NASSAU BAY  
GENERAL LONG TERM DEBT  
SCHEDULE OF FISCAL YEAR 2008-2009 REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding Oct. 1, 2008	Principal & Interest Requirements for 2008-2009			Principal Outstanding Sept. 30, 2009
				Principal	Interest	Total	
2002	Tax & Revenue Certificates of Obligation	\$ 1,240,000	\$ 195,944	\$ 28,867	\$ 8,712.51	\$ 37,579.51	\$ 167,077
2003 B	Tax & Revenue Certificates of Obligation	1,105,000	170,000	170,000	2,465.00	172,465.00	-
2004	Tax Anticipation Notes	625,000	160,000	160,000	2,520.00	162,520.00	-
2006	Tax & Revenue Certificates of Obligation	850,000	680,000	85,000	27,157.50	112,157.50	595,000
2006	Tax Anticipation Notes	370,000	315,000	55,000	11,682.98	66,682.98	260,000
2007	Tax & Revenue Certificates of Obligation	945,000	865,000	80,000	33,412.50	113,412.50	785,000
2008	Tax & Revenue Certificates of Obligation	1,030,000	1,030,000	-	31,827.00	31,827.00	1,030,000
Total - Existing Debt			\$ 3,415,944	\$ 578,867	\$ 117,777.49	\$ 696,644.49	\$ 2,837,077
2009		\$ 1,320,000	-	-	\$ 36,436.94	\$ 36,436.94	1,320,000
Total			\$ 3,415,944	\$ 578,867	\$ 154,214.43	\$ 733,081.43	\$ 4,157,077



### City of Nassau Bay - Debt Service Requirements



**CITY OF NASSAU BAY  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
Fiscal Year 2008-2009**

Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding
<b>Tax &amp; Revenue Certificates of Obligation</b>							<b>\$ 1,240,000</b>
<b>Series</b>	<b>2002</b>	<b>Date of Issue - 1/15/2002</b>			<b>Term - 12 Years</b>		
2006	4.80%	\$ 24,995	\$ 6,592	\$ 5,992	\$ 12,585	\$ 37,580	\$ 249,681
2007	4.80%	26,224	5,992	5,363	11,355	37,579	223,457
2008	4.80%	27,513	5,363	4,703	10,066	37,579	195,944
2009	4.80%	28,867	4,703	4,010	8,713	37,580	167,077
2010	4.80%	30,286	4,010	3,283	7,293	37,579	136,791
2011	4.80%	31,776	3,283	2,520	5,803	37,579	105,015
2012	4.80%	33,339	2,520	1,720	4,241	37,580	71,676
2013	4.80%	34,978	1,720	881	2,601	37,579	36,698
2014	4.80%	36,698	881	-	881	37,579	-
		<u>\$ 274,676</u>	<u>\$ 35,064</u>	<u>\$ 28,472</u>	<u>\$ 63,536</u>	<u>\$ 338,212</u>	

<b>Tax &amp; Revenue Certificates of Obligation</b>							<b>\$ 1,105,000</b>
<b>Series</b>	<b>2003 B</b>	<b>Date of Issue - 6/26/2003</b>			<b>Term - 6 Years</b>		
2006	2.90%	\$ 257,000	\$ 12,427	\$ 8,700	\$ 21,127	\$ 278,127	\$ 600,000
2007	2.90%	265,000	8,700	4,858	13,558	278,558	335,000
2008	2.90%	165,000	4,858	2,465	7,323	172,323	170,000
2009	2.90%	170,000	2,465	-	2,465	172,465	-
		<u>\$ 857,000</u>	<u>\$ 28,449</u>	<u>\$ 16,023</u>	<u>\$ 44,472</u>	<u>\$ 901,472</u>	

<b>Tax Anticipation Notes</b>							<b>\$ 625,000</b>
<b>Series</b>	<b>2004</b>	<b>Date of Issue - 10/20/2004</b>			<b>Term - 5 Years</b>		
2006	3.15%	\$ 150,000	\$ 9,844	\$ 7,481	\$ 17,325	\$ 167,325	\$ 475,000
2007	3.15%	155,000	7,481	5,040	12,521	167,521	320,000
2008	3.15%	160,000	5,040	2,520	7,560	167,560	160,000
2009	3.15%	160,000	2,520	-	2,520	162,520	-
		<u>\$ 625,000</u>	<u>\$ 24,885</u>	<u>\$ 15,041</u>	<u>\$ 39,926</u>	<u>\$ 664,926</u>	

<b>Tax &amp; Revenue Certificates of Obligation</b>							<b>\$ 850,000</b>
<b>Series</b>	<b>2006</b>	<b>Date of Issue - 1/12/2006</b>			<b>Term - 11 Years</b>		
2006		\$ -	\$ -	\$ 19,852	\$ 19,852	\$ 19,852	\$ 850,000
2007	4.09%	85,000	17,956	16,218	34,174	119,174	765,000
2008	4.13%	85,000	16,218	14,463	30,681	115,681	680,000
2009	4.16%	85,000	14,463	12,695	27,158	112,158	595,000
2010	4.20%	85,000	12,695	10,910	23,605	108,605	510,000
2011	4.22%	85,000	10,910	9,116	20,026	105,026	425,000
2012	4.25%	85,000	9,116	7,310	16,426	101,426	340,000
2013	4.27%	85,000	7,310	5,495	12,805	97,805	255,000
2014	4.29%	85,000	5,495	3,672	9,167	94,167	170,000
2015	4.31%	85,000	3,672	1,840	5,512	90,512	85,000
2016	4.33%	85,000	1,840	-	1,840	86,840	-
		<u>\$ 850,000</u>	<u>\$ 99,675</u>	<u>\$ 101,571</u>	<u>\$ 201,246</u>	<u>\$ 1,051,246</u>	

**CITY OF NASSAU BAY  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
Fiscal Year 2008-2009**

<b>Tax Anticipation Notes</b>										<b>\$ 370,000</b>
<b>Series</b>	<b>2006</b>	<b>Date of Issue - 5/10/2006</b>					<b>Term - 7 Years</b>			
2007		\$ -	\$ 10,597	\$ 7,451	\$ 18,048	\$ 18,048	\$ 18,048	\$ 18,048	\$ 370,000	
2008	3.885%	55,000	7,451	6,383	13,833	68,833			315,000	
2009	3.935%	55,000	6,383	5,300	11,683	66,683			260,000	
2010	3.965%	60,000	5,300	4,111	9,411	69,411			200,000	
2011	4.008%	65,000	4,111	2,808	6,919	71,919			135,000	
2012	4.105%	65,000	2,808	1,474	4,283	69,283			70,000	
2013	4.212%	70,000	1,474	-	1,474	71,474			-	
		<b>\$ 370,000</b>	<b>\$ 38,124</b>	<b>\$ 27,527</b>	<b>\$ 65,652</b>	<b>\$ 435,652</b>				

<b>Tax &amp; Revenue Certificates of Obligation</b>										<b>\$ 945,000</b>
<b>Series</b>	<b>2007</b>	<b>Date of Issue - 3/13/2007</b>					<b>Term - 10 Years</b>			
2007	6.00%	\$ -	\$ -	\$ 14,671	\$ 14,671	\$ 14,671	\$ 14,671	\$ 14,671	\$ 945,000	
2008	6.00%	80,000	19,136	17,516	36,653	116,653			865,000	
2009	6.00%	80,000	17,516	15,896	33,413	113,413			785,000	
2010	6.00%	85,000	15,896	14,175	30,071	115,071			700,000	
2011	6.00%	90,000	14,175	12,353	26,528	116,528			610,000	
2012	6.00%	90,000	12,353	10,530	22,883	112,883			520,000	
2013	6.00%	95,000	10,530	8,606	19,136	114,136			425,000	
2014	5.55%	100,000	8,606	6,581	15,188	115,188			325,000	
2015	5.15%	105,000	6,581	4,455	11,036	116,036			220,000	
2016	5.20%	110,000	4,455	2,228	6,683	116,683			110,000	
2017	5.25%	110,000	2,228	-	2,228	112,228			-	
		<b>\$ 945,000</b>	<b>\$ 111,476</b>	<b>\$ 107,011</b>	<b>\$ 218,487</b>	<b>\$ 1,163,487</b>				

<b>Tax &amp; Revenue Certificates of Obligation</b>										<b>\$ 1,030,000</b>
<b>Series</b>	<b>2008</b>	<b>Date of Issue - 4/8/2008</b>					<b>Term - 10 Years</b>			
2008		\$ -	\$ -	\$ 9,990	\$ 9,990	\$ 9,990	\$ 9,990	\$ 9,990	\$ 1,030,000	
2009		-	15,914	15,914	31,827	31,827			1,030,000	
2010	3.09%	105,000	15,914	14,291	30,205	135,205			925,000	
2011	3.09%	115,000	14,291	12,515	26,806	141,806			810,000	
2012	3.09%	120,000	12,515	10,661	23,175	143,175			690,000	
2013	3.09%	125,000	10,661	8,729	19,390	144,390			565,000	
2014	3.09%	130,000	8,729	6,721	15,450	145,450			435,000	
2015	3.09%	140,000	6,721	4,558	11,279	151,279			295,000	
2016	3.09%	145,000	4,558	2,318	6,875	151,875			150,000	
2017	3.09%	150,000	2,318	-	2,318	152,318			-	
		<b>\$ 1,030,000</b>	<b>\$ 91,619</b>	<b>\$ 85,695</b>	<b>\$ 177,314</b>	<b>\$ 1,207,314</b>				

**CITY OF NASSAU BAY  
GENERAL LONG TERM DEBT  
PRINCIPAL AND INTEREST REQUIREMENTS  
As of October 1, 2008 (including proposed issuance)**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest Due 2/1</b>	<b>Interest Due 8/1</b>	<b>Interest</b>	<b>Total</b>
2009	\$ 578,867	\$ 63,963	\$ 90,252	\$ 154,214	\$ 733,081
2010	425,286	87,277	78,732	166,010	591,296
2011	451,776	78,732	69,649	148,382	600,158
2012	458,339	69,649	60,407	130,057	588,396
2013	479,978	60,407	50,674	111,081	591,059
2014	426,698	50,674	42,062	92,736	519,434
2015	410,000	42,062	33,941	76,002	486,002
2016	420,000	33,941	25,633	59,573	479,573
2017	345,000	25,633	18,963	44,595	389,595
2018	90,000	18,963	16,656	35,619	125,619
2019	95,000	16,656	14,222	30,878	125,878
2020	100,000	14,222	11,659	25,881	125,881
2021	105,000	11,659	8,969	20,628	125,628
2022	110,000	8,969	6,150	15,119	125,119
2023	115,000	6,150	3,203	9,353	124,353
2024	125,000	3,203	-	3,203	128,203
	<b>\$ 4,735,944</b>	<b>\$ 592,160</b>	<b>\$ 531,171</b>	<b>\$ 1,123,331</b>	<b>\$ 5,859,275</b>
2009 proposed	\$ 1,320,000	\$ 300,522	\$ 303,496	\$ 604,018	\$ 1,924,018
existing debt	\$ 3,415,944	\$ 291,638	\$ 227,675	\$ 519,313	\$ 3,935,257

Note: Year One interest for **2009 Proposed Debt Issue** may vary from \$36,000 to \$51,000. FY2008-2009 Budget assumes \$51,055 in interest requirements.

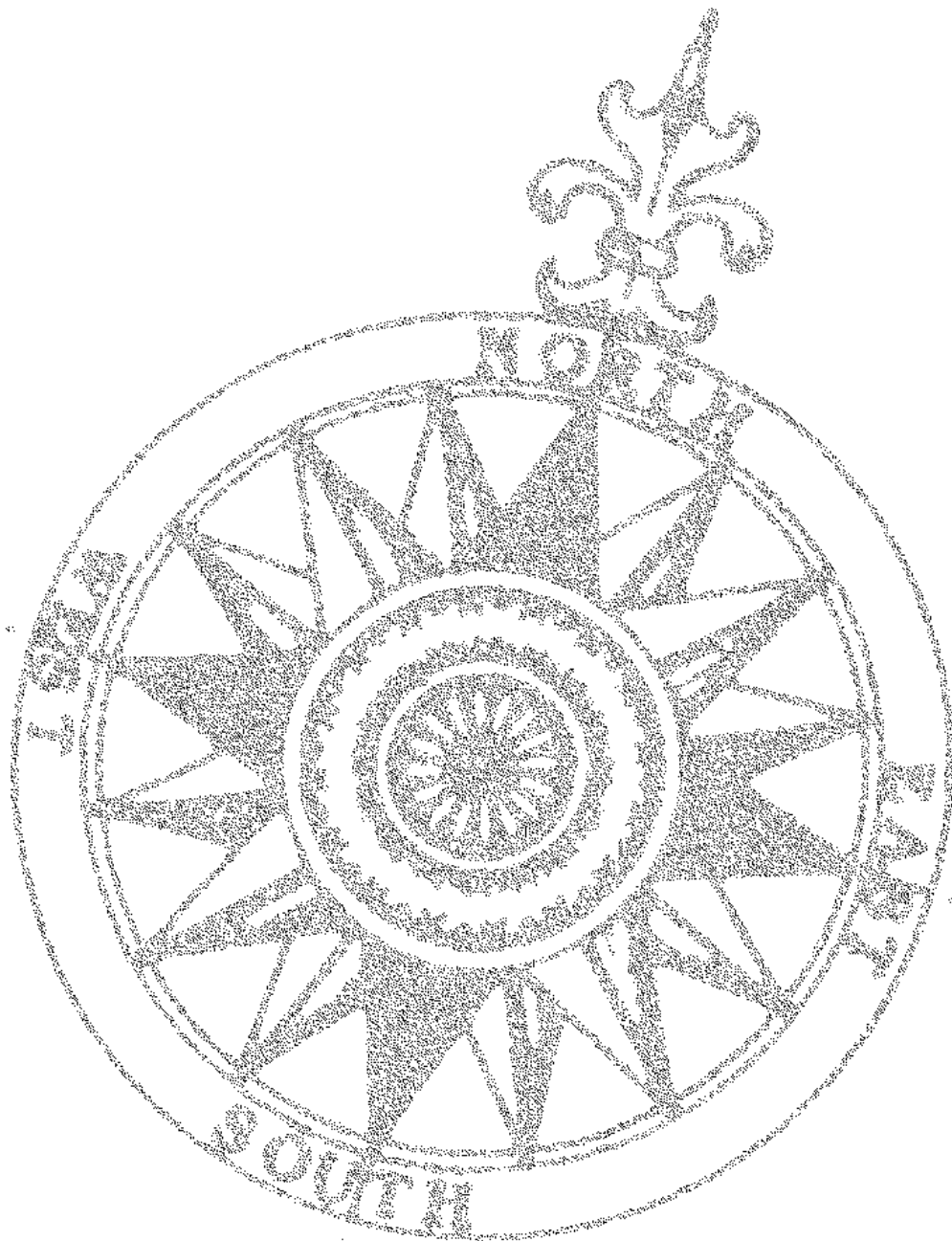
## Debt Service Fund Revenue & Expenses

Revenue Detail	Budget FY 06/07	Actual FY06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
3005 Property Tax: Current	458,959	450,012	545,276	545,276	530,000	-3%
3010 Property Tax: Prior Years	6,000	9,414	10,000	45,000	45,000	350%
3015 Penalty & Interest	3,000	3,643	4,000	12,000	12,000	200%
3020 Interest on Investment	4,000	7,991	2,724	6,000	6,000	120%
4920 Transfer from W&S Fund	209,614	209,614	90,000	90,000	37,580	-58%
4929 Transfer from EDC	18,048	18,048	68,834	68,834	66,683	-3%
<b>TOTAL</b>	<b>699,621</b>	<b>698,721</b>	<b>720,834</b>	<b>767,110</b>	<b>697,263</b>	<b>-3%</b>
9525 End of Year Fund Balance	(175,629)	0	(154,216)	(231,946)	(178,009)	15%
9520 Prior Year Balance	123,391	0	150,512	181,966	231,946	54%
<b>GRAND TOTAL</b>	<b>647,383</b>	<b>698,721</b>	<b>717,130</b>	<b>717,130</b>	<b>751,200</b>	<b>4.8%</b>

Over/(Under) Budget	0	34,070	Increase/(Decrease)
---------------------	---	--------	---------------------

Expenditure Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4010 Tax Collection Fees	1,500	750	3,500	3,500	3,500	0%
4060 Equipment lease purchase	0	0	0	0	0	0%
4816 Principal: C.O. 2002 Debt Issue	26,224	26,224	27,513	27,513	28,867	5%
4817 Interest: C.O. 2002 Debt Issue	11,356	11,338	10,066	10,066	8,712	-13%
4818 Principal: C.O. 2003A Debt Issue	0	0	0	0	0	0%
4819 Interest: C.O. 2003A Debt Issue	0	0	0	0	0	0%
4820 Principal: C.O. 2003B Debt Issue	265,000	265,000	165,000	165,000	170,000	3%
4821 Interest: C.O. 2003B Debt Issue	13,558	13,451	7,323	7,323	2,465	-66%
4822 Principal - 2004 Tax Note	155,000	155,000	160,000	160,000	160,000	0%
4823 Interest - 2004 Tax Note	12,522	12,453	7,560	7,560	2,520	-67%
4824 Principal - 2006 C.O.	85,000	85,000	85,000	85,000	85,000	0%
4825 Interest - 2006 C.O.	34,175	34,133	30,681	30,681	27,158	-11%
4826 Principal - 2006 Tax Note	0	0	55,000	55,000	55,000	0%
4827 Interest - 2006 Tax Note	18,048	18,255	13,834	13,834	11,683	-16%
4828 Principal - 2007 C.O.	0	0	80,000	80,000	80,000	0%
4829 Interest - 2007 C.O.	25,000	14,671	36,653	36,653	33,413	-9%
4830 Principal - 2008 C.O.	0	0	0	0	0	0%
4831 Interest - 2008 C.O.	0	0	35,000	35,000	31,827	-9%
4833 Interest - 2009 C.O.	0	0	0	0	51,055	100%
<b>GRAND TOTAL</b>	<b>647,383</b>	<b>636,275</b>	<b>717,130</b>	<b>717,130</b>	<b>751,200</b>	<b>4.8%</b>

Over/(Under) Budget	0	34,070	Increase/(Decrease)
---------------------	---	--------	---------------------



## Tourism Fund

The Tourism Fund accounts for the occupancy tax revenue collected from local hotels and motels and provides for the promotion of the City's tourism industry.

The distribution of hotel/motel tax revenue is specified by Texas Tax Code Chapter 351.101. **Use of Hotel Occupancy Tax is heavily restricted and cannot be used in support of general local government functions.**

These funds must be spent to promote or encourage tourism and/or convention delegates. At least 1% of the annual tax revenue must be spent on advertising and general promotion of the city and its vicinity. The city is prohibited from spending more than 15% of the hotel occupancy tax revenue collected by the municipality for the development or enhancement of arts programs. Expenditures for historical purposes are limited to a maximum of 50% of the annual hotel tax revenue collected if the municipality does not allocate any revenue for convention/civic center purposes. Municipalities that border an estuary or bay with a population of less than 80,000 may not use more than 10% of the revenue for maintenance, improvement and operation of parks and facilities that serve the purpose of attracting visitors and tourists to the City, so long as funds expended for promotional activities do not fall below the average annual expenditures of the prior three years. Any expenditure must be consistent with one of the categories noted and serve to promote tourism, conventions, and the hotel industry.

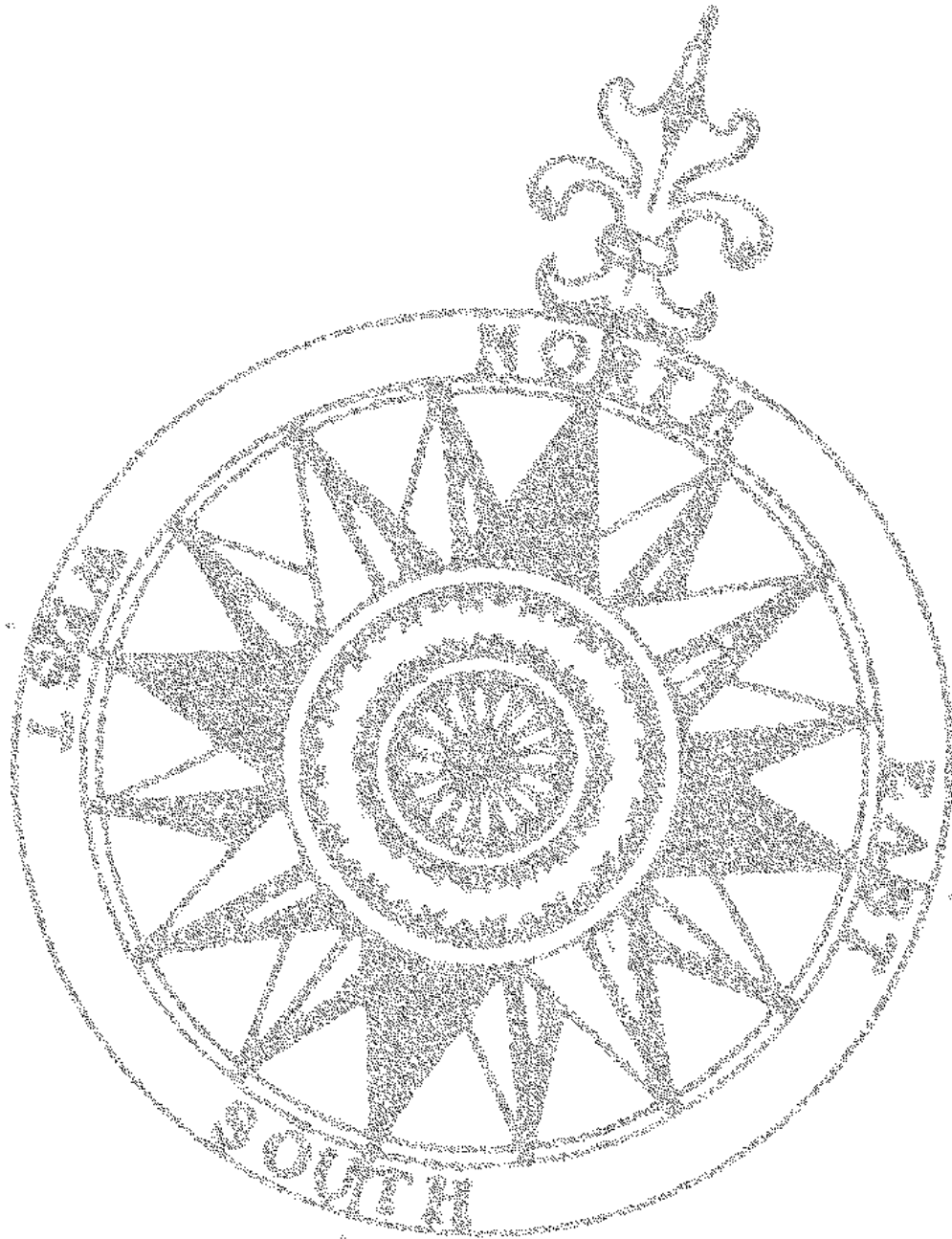
### **Departments**

The Tourism Fund is organized into three departments. Each department provides funding and support for the performance of its program of work.

1. General & Administrative
2. Advertising & Promotion
3. Arts & Special Events

The Tourism Fund is supported solely by Hotel Occupancy Taxes and earned interest. Our hotels presently collect and remit 7% of their taxable receipts.

The City adopted a 2% increase in the hotel tax rate to 7% effective January 1, 2006.

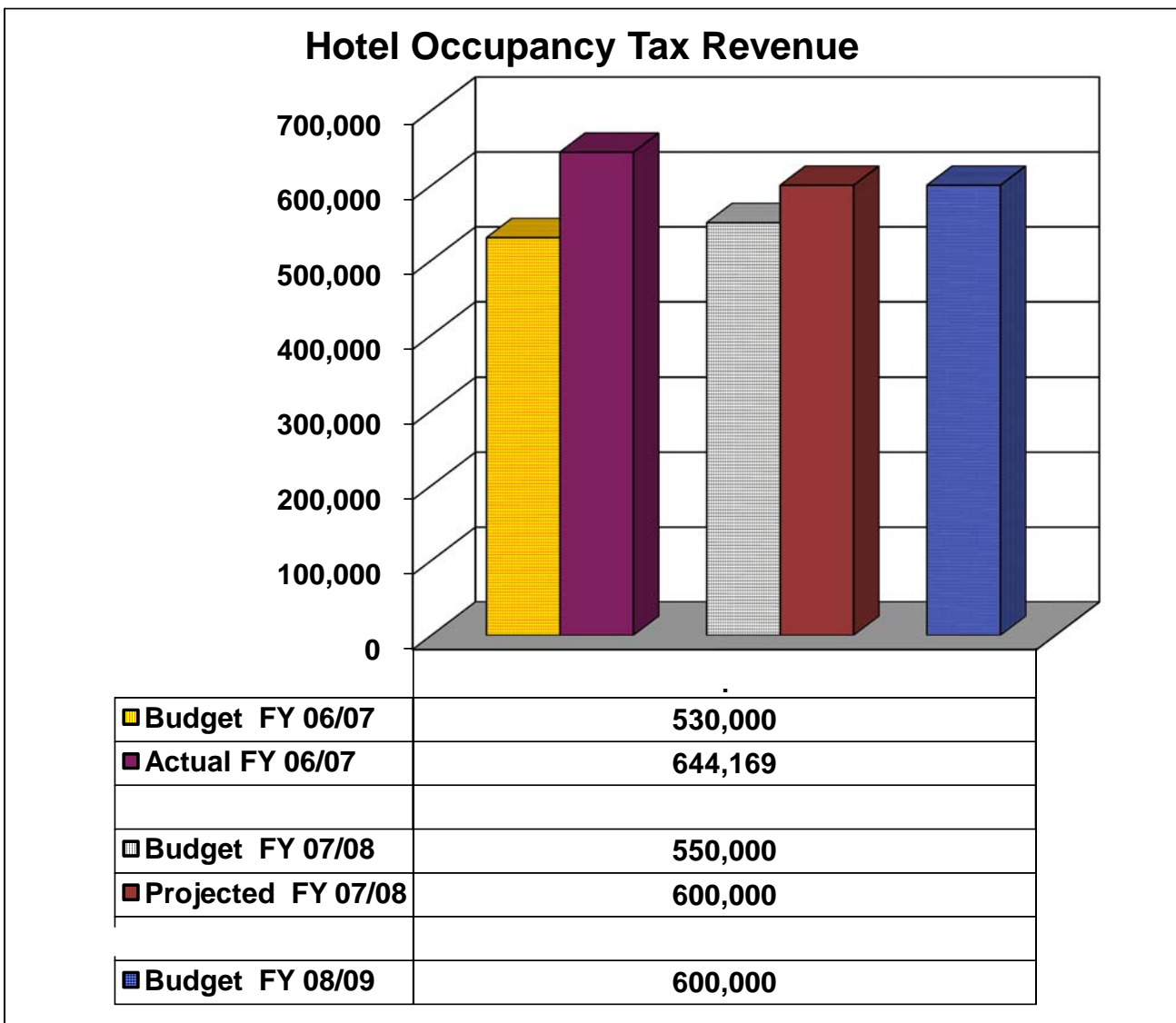




# Tourism Fund Revenue

Revenue Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
3020 Interest on Investment	1,200	6,206	6,000	6,000	3,000	(50.0%)
3120 Hotel Occupancy Tax	530,000	644,169	550,000	600,000	600,000	9.1%
<b>TOTAL</b>	<b>531,200</b>	<b>650,375</b>	<b>556,000</b>	<b>606,000</b>	<b>603,000</b>	<b>8.5%</b>
9525 End of Year Fund Balance	(256)		(1,115)	(325,520)	(247,302)	22079.6%
9520 Prior Year Balance	76,103		85,000	289,886	325,520	283.0%
<b>GRAND TOTAL</b>	<b>607,047</b>	<b>650,375</b>	<b>639,885</b>	<b>570,366</b>	<b>681,218</b>	<b>6.5%</b>

Over/(Under) Budget	(69,519)	41,333 Increase/(Decrease)
---------------------	----------	----------------------------



# Tourism Fund Expenditures

## General & Administrative

The Tourism Department is responsible for the following functions:

- Tourism Industry Planning & Development
- Hotel Occupancy Tax Collection
- Purchasing

### **Staffing**

This department has no full-time or part-time employees.

The functions of the Tourism Department are performed by:

- City Manager <sup>FTE</sup>
- City Secretary <sup>FTE</sup>
- Finance Director <sup>FTE</sup>
- Assistant Finance Director <sup>FTE</sup>
- Receptionist <sup>FTE</sup>
- HR Admin/Records <sup>FTE</sup>
- Accountant <sup>FTE</sup>
- Administrative Assistant <sup>PTE</sup>

### **Facilities**

Office space is provided within City Hall.

### **Vehicles**

This department has no vehicles.

# Tourism Fund Expenditures

## 1 - General & Administrative

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Wages	95,563	88,957	106,942	106,942	130,075	23,133
Personnel Expenses	29,253	28,960	33,283	33,283	40,713	7,430
Maintenance & Operation	4,150	3,723	4,150	4,150	4,150	0
Capital Outlays	0	0	0	0	0	0
G&A Overhead	50,000	50,000	50,000	50,000	50,000	0
<b>TOTAL</b>	<b>178,966</b>	<b>171,639</b>	<b>194,375</b>	<b>194,375</b>	<b>224,938</b>	<b>30,563</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4030 Dues, Fees & Subscriptions	250	147	250	250	250	0%
4050 Information Services	3,000	3,000	3,000	3,000	3,000	0%
4305 Wages	94,213 (s)	87,037 (s)	104,642 (s)	104,642 (s)	127,515 (s)	22%
4306 Overtime	1,350 (s)	1,920 (s)	2,300 (s)	2,300 (s)	2,560 (s)	11%
4310 Social Security	7,310 (s)	6,531 (s)	8,181 (s)	8,181 (s)	9,951 (s)	22%
4415 Insurance: Medical & Dental	12,393 (s)	12,851 (s)	14,162 (s)	14,162 (s)	16,558 (s)	17%
4425 Insurance: Workers Comp.	900	576	900	900	900	0%
4430 Retirement: Contribution	9,550 (s)	9,577 (s)	10,940 (s)	10,940 (s)	14,204 (s)	30%
4905 Capital Outlays	0	0	0	0	0	0%
4920 G&A Overhead	50,000	50,000	50,000	50,000	50,000	0%
<b>TOTAL</b>	<b>178,966</b>	<b>171,639</b>	<b>194,375</b>	<b>194,375</b>	<b>224,938</b>	<b>16%</b>

Over/(Under) Budget	0	30,563 Increase/(Decrease)
---------------------	---	----------------------------

# Tourism Fund Expenditures

— *Continued*

## Advertising & Promotion

The Advertising & Promotion Department is responsible for the following functions:

- Advertising Program Planning & Execution
- Advertising Agency Coordination
- Cooperative Tourism Promotions
- Promotional Banners
- Local Traveler Assistance Programs
- Convention & Visitor Bureau Services
- Meeting & Group Travel Promotions
- Direct Mail Tourism Promotions
- Maintenance of NASA Parkway Landscaping

The City contributes 15% of the Hotel Tax Revenue to the Bay Area Convention and Visitors Bureau.

### **Staffing**

This department has no full-time or part-time employees.

### **Facilities**

Office space is provided within City Hall.

### **Vehicles**

This department has no vehicles.

# Tourism Fund Expenditures

## 2 - Advertising & Promotion

Expenditure Summary	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget \$ Change
Bay Area Houston CVB	75,000	70,000	82,500	82,500	90,000	7,500
Advertising	78,581	68,638	82,510	82,710	78,280	(4,230)
Promoting Tourism & Events	44,500	40,500	88,000	84,281	88,000	0
NASA Parkway	155,000	143,631	110,000	44,000	110,000	0
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>353,081</b>	<b>322,768</b>	<b>363,010</b>	<b>293,491</b>	<b>366,280</b>	<b>3,270</b>

Line Item Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
4015 Bay Area Houston CVB	75,000	70,000	82,500	82,500	90,000	9%
4040 Advertising/Printing	74,581	61,475	78,510	78,510	74,280	-5%
4041 Advertising Partnerships	0	0	0	0	0	0%
4060 Artwork & Agency Fees	4,000	7,163	4,000	4,200	4,000	0%
4069 Ballunar Pavilion	0	0	8,500	8,500	8,500	0%
4070 Ballunar Liftoff Festival	20,000	20,000	30,000	30,028	30,000	0%
4071 Wings Over Houston	15,000	15,000	20,000	20,000	20,000	0%
4072 Houston Livestock & Rodeo	4,000	4,000	4,000	4,000	4,000	0%
4073 Promotions	0	0	5,000	5,000	5,000	0%
4074 Reindeer Run Adv & Promotion	1,500	1,500	1,500	1,500	1,500	0%
4076 Armand Bayou Nature Center	4,000	0	4,000	0	4,000	0%
4077 Bay Area Motorcycle Rally	0	0	10,000	10,253	10,000	0%
4115 Maintenance -Entrance Hwy	20,000	19,005	20,000	27,000	20,000	0%
4125 Maintenance -Banners	0	0	5,000	5,000	5,000	0%
4505 Utilities -Electrical	68,000	60,710	78,000	10,000	83,000	6%
4506 Utilities-Water	12,000	8,915	12,000	7,000	7,000	-42%
4905 Capital Outlays	0	0	0	0	0	0%
4922 NASA Parkway	55,000	55,000	0	0	0	0%
<b>TOTAL</b>	<b>353,081</b>	<b>322,768</b>	<b>363,010</b>	<b>293,491</b>	<b>366,280</b>	<b>1%</b>

Over/(Under) Budget	(69,519)	3,270 Increase/(Decrease)
---------------------	----------	---------------------------

# Tourism Fund Expenditures

— *Continued*

## Arts & Special Events

The maximum that may be spent for Arts & Special Events is 15% of the Hotel Tax Revenue. The Arts & Special Events Department is responsible for the following functions:

- Performing Arts
- Support for Area Special Events
  - Special Event Program Planning & Execution
  - Independence Day
  - Boat Parade
  - Keels & Wheels
  - Texas Dragon Boat Race

### **Staffing**

This department has no full-time or part-time employees.

### **Facilities**

Office space is provided within City Hall.

Outdoor events at Lake Nassau and Howard L. Ward Park.

### **Vehicles**

This department has no vehicles.

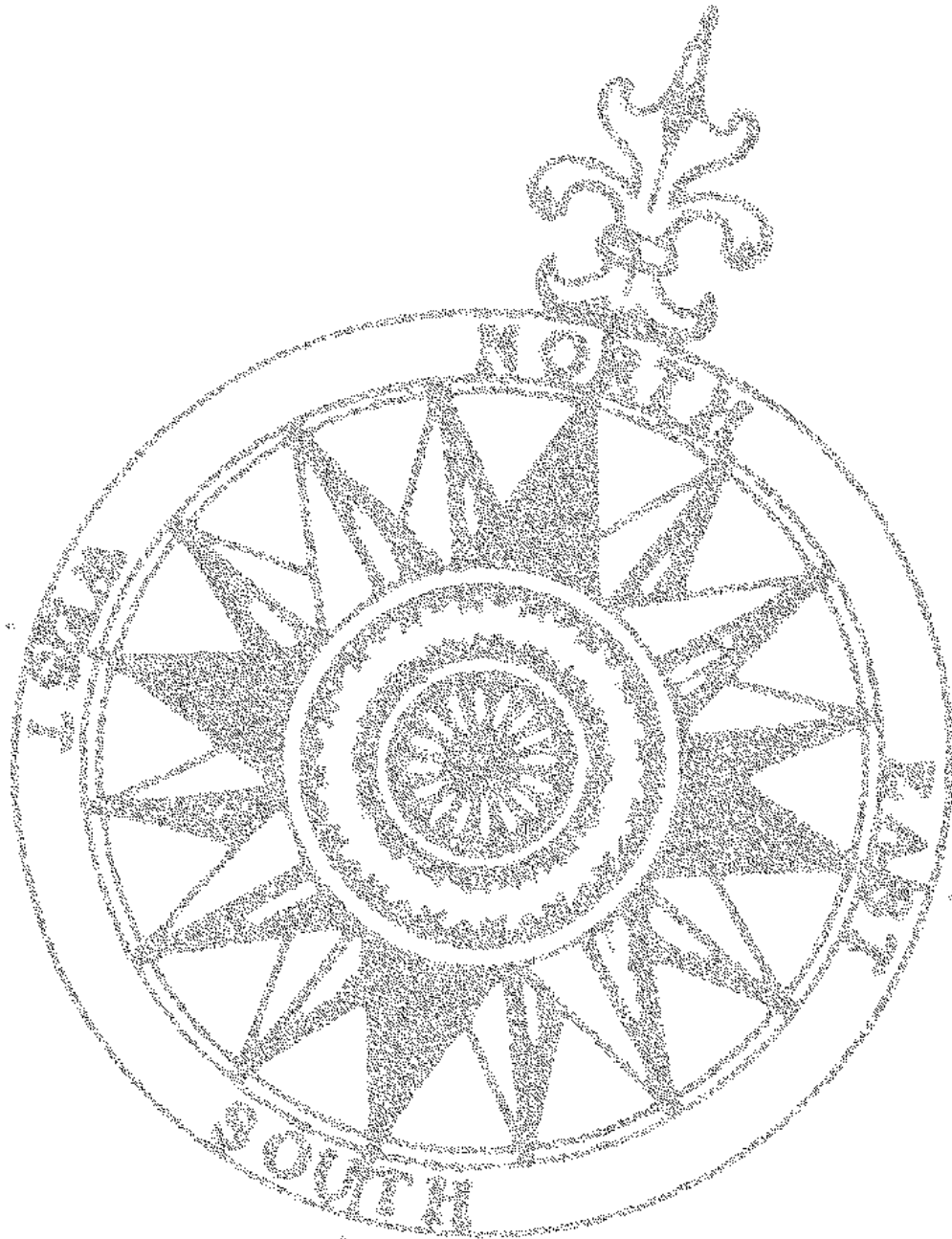
# Tourism Fund Expenditures

## 3 - Arts & Special Events

<b>Expenditure Summary</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget \$ Change</b>
Arts	49,850	49,500	51,500	51,500	51,500	0
Special Events	25,150	25,487	31,000	31,000	38,500	7,500
Capital Outlays	0	0	0	0	0	0
<b>TOTAL</b>	<b>75,000</b>	<b>74,987</b>	<b>82,500</b>	<b>82,500</b>	<b>90,000</b>	<b>7,500</b>

<b>Line Item Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
4013 Gulf Coast Film Expo	2,000	2,000	1,000	1,000	0	-100%
4014 July Fourth	18,200	18,611	19,000	19,000	21,000	11%
4015 Alliance For The Arts	22,000	22,000	25,000	25,000	28,000	12%
4016 Bay Area Houston Ballet	4,000	4,000	4,000	4,000	1,000	-75%
4017 Clear Creek Community Theatre	15,000	15,000	15,000	15,000	13,000	-13%
4018 Boat Parade	5,600	5,676	5,500	5,500	5,500	0%
4019 Arts & Spec.Event Reserve	350	0	0	0	2,000	100%
4021 Edgar Literary Magazine	0	0	0	0	0	0%
4022 Hou. Symphony Lea.Bay Area	2,500	2,500	2,500	2,500	3,000	20%
4023 Texas Dragon Boat Association	1,350	1,200	1,500	1,500	2,000	33%
4024 Veterans Museum Promotion	1,000	1,000	1,000	1,000	1,000	0%
4025 Clear Lake Symphony	3,000	3,000	3,000	3,000	3,500	17%
4026 Keels & Wheels	0	0	5,000	5,000	10,000	100%
4905 Capital Outlays	0	0	0	0	0	0%
<b>TOTAL</b>	<b>75,000</b>	<b>74,987</b>	<b>82,500</b>	<b>82,500</b>	<b>90,000</b>	<b>9%</b>

Over/(Under) Budget	0	7,500 Increase/(Decrease)
---------------------	---	---------------------------





# Special Revenue & Grant Funds

## Special Revenue & Grant Funds

The Special Revenue and Grant Funds account for Specific Revenue and Grants that are legally restricted to expenditures for specified purposes.

## Special Revenue & Grant Funds

<b>Revenue Summary</b>		<b>Budget FY 06/07</b>	<b>Actual FY06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
7000	Special Revenue	87,442	87,442	22,602	22,602	10,300	(54.4%)
7000	Grant Revenue	91,689	91,689	2,150	2,150	6,700	211.6%
<b>TOTAL</b>		<b>179,131</b>	<b>179,131</b>	<b>24,752</b>	<b>24,752</b>	<b>17,000</b>	<b>(31.3%)</b>
9525	End of Year Fund Balance	0	(86,513)	0	0	0	0.0%
9627	Transfer to General Fund	0	0	0	0	0	0.0%
9520	Prior Year Balance	38,737	0	138,750	138,750	0	(100.0%)
<b>GRAND TOTAL</b>		<b>217,868</b>	<b>92,618</b>	<b>163,501</b>	<b>163,501</b>	<b>17,000</b>	<b>(89.6%)</b>

Over/(Under) Budget	0	(146,501)	Increase/(Decrease)
---------------------	---	-----------	---------------------

<b>Revenue Detail</b>		<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
7021	Interest on Investments	2,759	2,759	800	800	800	0%
7022	Grant Match Revenue	0	0	0	0	0	0%
7031	Child Safety Revenue	5,066	5,066	4,700	4,700	5,000	6%
7041	Court Security Revenue	1,456	1,456	1,600	1,600	900	-44%
7051	Court Technology Revenue	1,924	1,924	2,500	2,500	1,200	-52%
7091	Fire/EMS Equipment Fund	7,018	7,018	7,000	7,000	2,400	-66%
7111	Donations-EMS	0	0	0	0	0	0%
7221	Development Contributions	0	0	0	0	0	0%
7232	Marine Boat Ins. Claim	69,218	69,218 (a)	6,002 (a)	6,002 (a)	0	-100%
7321	Court Asset Forfeitures-Revenue	46,230	46,230	0	0	0	0%
7131	Sale of Ambulance	0	0	0	0	0	0%
7421	LEOSE Grant - Police	1,540	1,540	1,450	1,450	1,500	3%
7431	LEOSE Grant - Fire Marshal	736	736	700	700	700	0%
7451	EMS SE-Tex Trauma Grant	1,894	1,894	0	0	4,500	100%
7701	Grt-03 State Homeland Security	0	0	0	0	0	0%
7721	Grt-05 UASI Grant	21,289	21,289	0	0	0	0%
7751	Grt-06 UASI Grant	20,000	20,000	0	0	0	0%
7731	FEMA- 05 Katrina Revenue	0	0	0	0	0	0%
7741	FEMA- 05 Rita Revenue	0	0	0	0	0	0%
<b>TOTAL</b>		<b>179,131</b>	<b>179,131</b>	<b>24,752</b>	<b>24,752</b>	<b>17,000</b>	<b>-31%</b>
9525	End of Year Fund Balance	0	(86,513)	0	0	0	0%
9627	Transfer to General Fund	0	0	0	0	0	0%
9520	Prior Year Balance	38,737	0	138,750	138,750	0	-100%
<b>GRAND TOTAL</b>		<b>217,868</b>	<b>92,618</b>	<b>163,501</b>	<b>163,501</b>	<b>17,000</b>	<b>-89.6%</b>

Over/(Under) Budget	0	(146,501)	Increase/(Decrease)
---------------------	---	-----------	---------------------

(a) Sum of 07-7231-01-00 and 07-7232-01-00

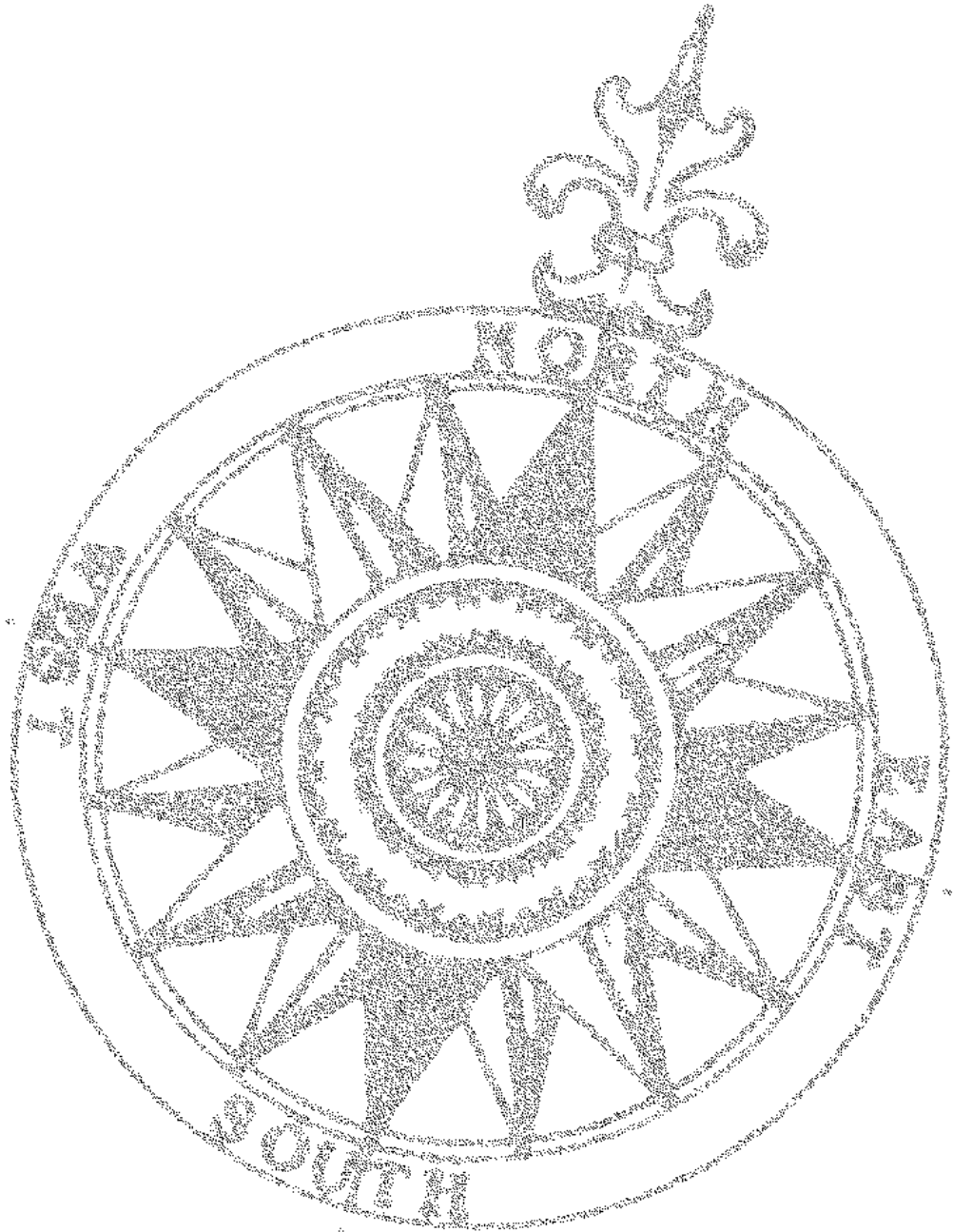
## Special Revenue & Grant Funds Expenditures

<b>Expenditure Summary</b>		<b>Budget FY 06/07</b>	<b>Actual FY06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
7000	Special Revenue	48,563	27,527	50,036	50,036	10,300	(79.4%)
7000	Grant Revenue	169,304	65,091	113,465	113,465	6,700	(94.1%)
<b>TOTAL</b>		<b>217,868</b>	<b>92,618</b>	<b>163,501</b>	<b>163,501</b>	<b>17,000</b>	<b>(89.6%)</b>

Over/(Under) Budget	0		(146,501)	Increase/(Decrease)
---------------------	---	--	-----------	---------------------

<b>Expenditure Detail</b>		<b>Budget FY 06/07</b>	<b>Actual FY06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
7022-02	Administration Expense	13,173	0	12,873	12,873	800	-94%
7031-03	Child Safety Ex-ADM	5,819	5,000	2,519	2,519	1,000	-60%
7031-03	Child Safety Ex-Police Dept.	2,110	1,168	2,442	2,442	2,000	-18%
7031-03	Child Safety Ex-Fire Dept.	2,172	1,191	2,480	2,480	2,000	-19%
7041-04	Court Security Expense	3,624	772	4,453	4,453	900	-80%
7051-05	Court Technology Expense	7,476	7,325	2,651	2,651	1,200	-55%
7092-09	Fire Dept. Donations-Equip.	5,991	5,991	3,500	3,500	1,200	-66%
7093-09	EMS Donations-Equip.	5,777	5,159	4,118	4,118	1,200	-71%
7101-10	Donations-Designated	0	0	15,000	15,000	0	-100%
7102-10	Donations- Parks	1,500	0	0	0	0	0%
7211-21	Leadership Award	923	923	0	0	0	0%
7231-23	Marine Boat	69,218	0	76,320	76,320	0	-100%
7321-32	Court Asset Forfeitures	46,230	17,924	28,306	28,306	0	-100%
7421-42	LEOSE Grant - Police	1,540	840	2,150	2,150	1,500	-30%
7431-43	LEOSE Grant - Fire Marshal	2,461	1,806	1,354	1,354	700	-48%
7451-45	Grant-EMD-SE Trama R.A.C.	8,566	3,232	5,334	5,334	4,500	-16%
7701-70	FY03 State Homeland Security Grt	0	0	0	0	0	0%
7721-72	FY05 UASI Grant	21,289	21,289	0	0	0	0%
7751-75	FY06 UASI Grant	20,000	20,000	0	0	0	0%
7731-73	FEMA-05 Katrina	0	0	0	0	0	0%
7741-74	FEMA-05 Rita	0	0	0	0	0	0%
<b>GRAND TOTAL</b>		<b>217,868</b>	<b>92,618</b>	<b>163,501</b>	<b>163,501</b>	<b>17,000</b>	<b>-89.6%</b>

Over/(Under) Budget	0		(146,501)	Increase/(Decrease)
---------------------	---	--	-----------	---------------------



# Capital Projects Fund

## Capital Projects Fund

The Capital Projects Fund provides funds for the acquisition and construction of municipal public improvements. These funds are spent in accordance with the City's capital improvements plan (see page 10.2).

The following is a list and description of the capital projects planned for fiscal year 2008-2009. The projects will be funded by a planned bond issuance in the amount of \$1,320,000 and the Street Sales Tax Fund.

Area / Name	Project Description	Appropriation
<b>Parks</b>		
Lake Nassau Park Baseball Fields Rehabilitation	Funds are for the baseball fields at Lake Nassau Park including replacement of existing fencing and poles, field dirt work and dugout covers. This project supports the Park Concept Plan approved by Council in 2003.	\$ 110,000
<b>Water &amp; Sewer</b>		
Swan Lagoon Water Plant	Funding in the amount of \$140,000 was appropriated in FY 08. Engineering estimations provide that additional funding is needed for a new control panel, chemical feed system, and electrical service to upgrade and complete construction of a surge tank system to activate the existing water well. This project will provide needed water pressure for the area. Additionally, this is an ISO improvement project.	143,000
Water Line Installations at NASA Parkway and Queens Court	Funds are for improvements to the city's water distribution system. As part of the NASA Parkway Bypass, the City of Nassau Bay needs to relocate the existing water lines located in the 1200 block of NASA Parkway between Space Park Drive and Nassau Bay Drive. In the Queen's Court area, the city plans to replace a deteriorated water line serving the cul-de-sac on Saxony Lane near Vinland Drive. The existing cast iron pipes are deteriorated to such a state that the fire flow capability falls below the ISO recommended minimum levels and these improvements will help improve water pressure.	113,500
Hand Held Meter Reading Devices	These devices replace the system of clip boards and pencils used by the contract meter readers, providing the capability to electronically enter data at the meter site, and then downloading the data into the City's billing software without manual entry. This will provide efficiencies in billing and reduce potential inaccuracies caused by human error.	18,000
<b>Sewer</b>		
Belt Press	Funding in the amount of \$100,000 was appropriated in FY 07 for equipment to extract water from the sludge that is removed from the WWTP. The cost of a used or rebuilt belt press exceeds the original appropriation. Thus, an additional \$100,000 is planned in the 2009 bond issue.	100,000
<b>Dredging</b>		
Lake Nassau Dredging	Water quality issues in Lake Nassau continue, due largely to the shallow portions of the lake near the inlet bounded by Martinique, Kingstree, and Point Lookout Lanes. Engineering costs associated with the dredging of this canal is planned. The dredging will improve the drainage of the approximately 77 acres of residential property within the city.	25,000

# Capital Projects Fund

— Continued

## Equipment

Fire Department Pumper Truck	<p>The Department utilizes two operational pumpers, model years 1993 and 1994. The pumping capacity of these trucks is marginal and the City's ISO improvement projects recommend improving pumping capacity. The City will retain both of the older pumpers for several years. Purchasing a new truck at this time will also help to implement a vehicle replacement rotation schedule.</p>	\$ 714,500
CPR Device	<p>This appropriation is for a Lucas CPR assist device called an Automated Chest Compression System. This device provides improved CPR/life-saving capability for the City's EMS crews by standardizing chest compressions in accordance with the latest scientific guidelines. It provides consistent quality for all patients independent of transport conditions, rescuer fatigue, or variability in the experience level of the caregiver. This equipment frees up rescuers to focus on other life-saving tasks and creates new rescue opportunities.</p>	16,000
Animal Shelter	<p>Construction of a new animal shelter is necessary to have a legally compliant facility for temporarily housing unclaimed animals. This funding will provide housing for up to four dogs and ten cats. The shelter will be constructed behind the new fire station at 120 Surf Court.</p>	30,000

## Bond Issuance Costs

Bond Issuance Costs	Estimated costs associated with the bond issuance	50,000
		<b>\$ 1,320,000</b>

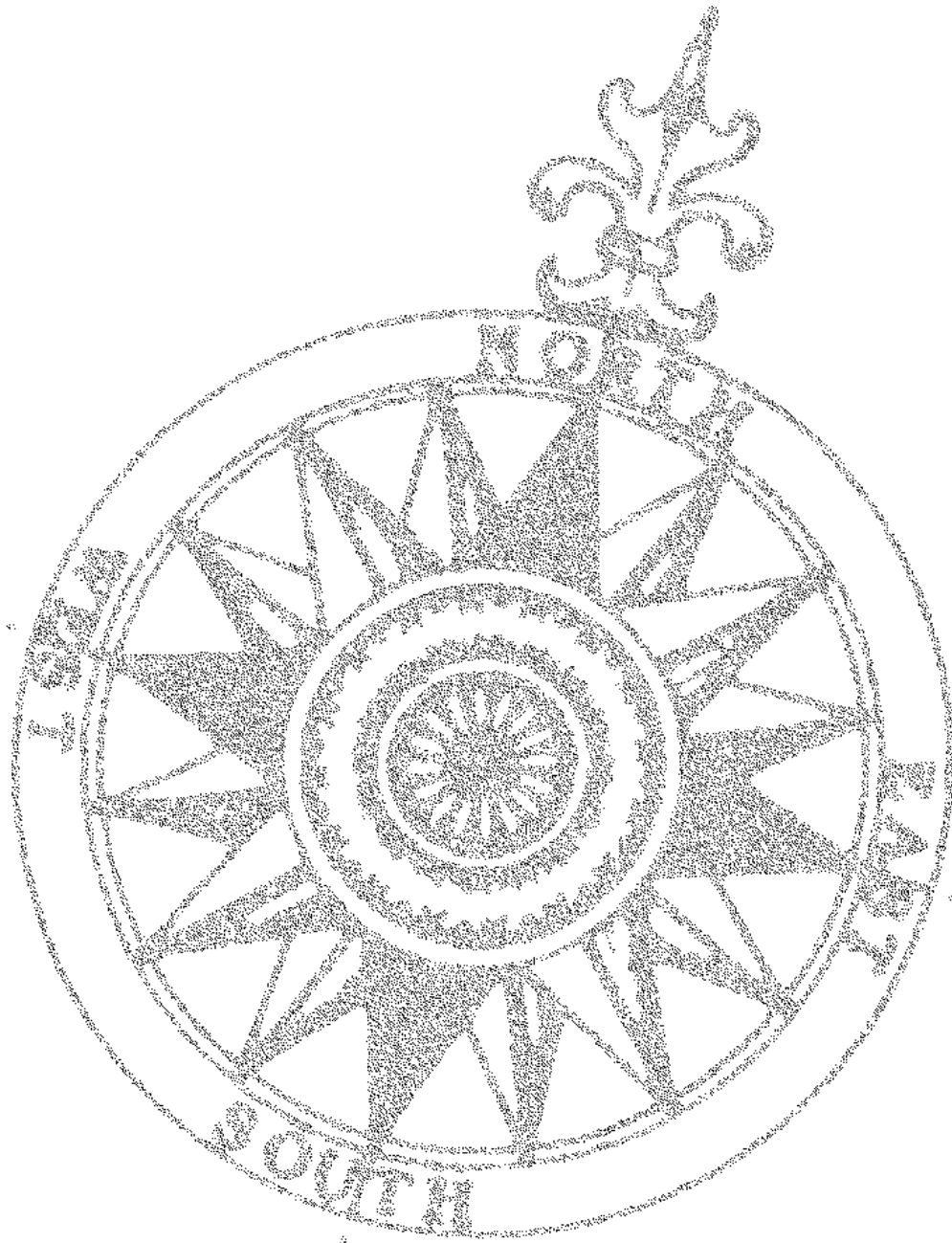
# Capital Projects Fund Revenue

Revenue Detail	Budget FY 06/07	Actual FY 06/07	Budget FY 07/08	Projected FY 07/08	Budget FY 08/09	Budget % Change
3020 Interest On Investments	104,372	104,373	0	30,000	0	0.0%
3905 Insurance Claims	0	0	0	0	0	0.0%
3913 TxDOT Grant NASA Parkway	0	0	0	0	0	0.0%
3925 Proceeds - 2006 Tax Note	0	0	0	0	0	0.0%
3926 Proceeds -CO-2007	945,000	945,000	0	0	0	0.0%
3927 Proceeds -CO-2008	0	0	1,030,000	1,030,000	0	-100.0%
3928 Proceeds -CO-2009	0	0	0	0	1,320,000	100.0%
4920 Transfer From General Fund	0	0	0	0	0	0.0%
4922 Tourism Contri-NASA Pky Project	55,000	55,000	0	0	0	0.0%
4923 EDC Contri Dredging	52,468	52,468	0	0	0	0.0%
4920 EDC Contri Bldg 18295 U.B.	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>1,156,840</b>	<b>1,156,840</b>	<b>1,030,000</b>	<b>1,060,000</b>	<b>1,320,000</b>	<b>28.2%</b>
9525 End of Year Fund Balance	0	0	0	0	0	0.0%
9520 Prior Year Balance	1,902,865	0	1,818,977	0	0	-100.0%
<b>GRAND TOTAL</b>	<b>3,059,705</b>	<b>1,156,840</b>	<b>2,848,977</b>	<b>1,060,000</b>	<b>1,320,000</b>	<b>(53.7%)</b>

Over/(Under) Budget	<b>(1,788,977)</b>	290,000	Increase/(Decrease)
---------------------	--------------------	---------	---------------------

## FY08/09 Appropriations

Program	From City Revenue	From Debt Proceeds	Total
5100 Cap/Proj-Park Improvements	0	110,000	110,000
5200 Cap/Proj-W&S	0	274,500	274,500
5300 Cap/Proj-General Government	0	0	0
5400 Cap/Proj-Sewer	0	100,000	100,000
5500 Cap/Proj-Dredging	0	25,000	25,000
5600 Cap/Proj-NASA Parkway Enhancements	0	0	0
5700 Cap/Proj-Planning & Redevelopment	0	0	0
6000 Cap/Proj-Equipment	0	760,500	760,500
6100 Cap/Proj-Streets & Curbs	0	0	0
6200 Cap/Proj-Drainage	0	0	0
6300 Bond Issue Costs	0	50,000	50,000
<b>Total FY08/09 Appropriations</b>	<b>\$0</b>	<b>\$1,320,000</b>	<b>\$1,320,000</b>





## Capital Projects Fund Appropriations and Expenditures

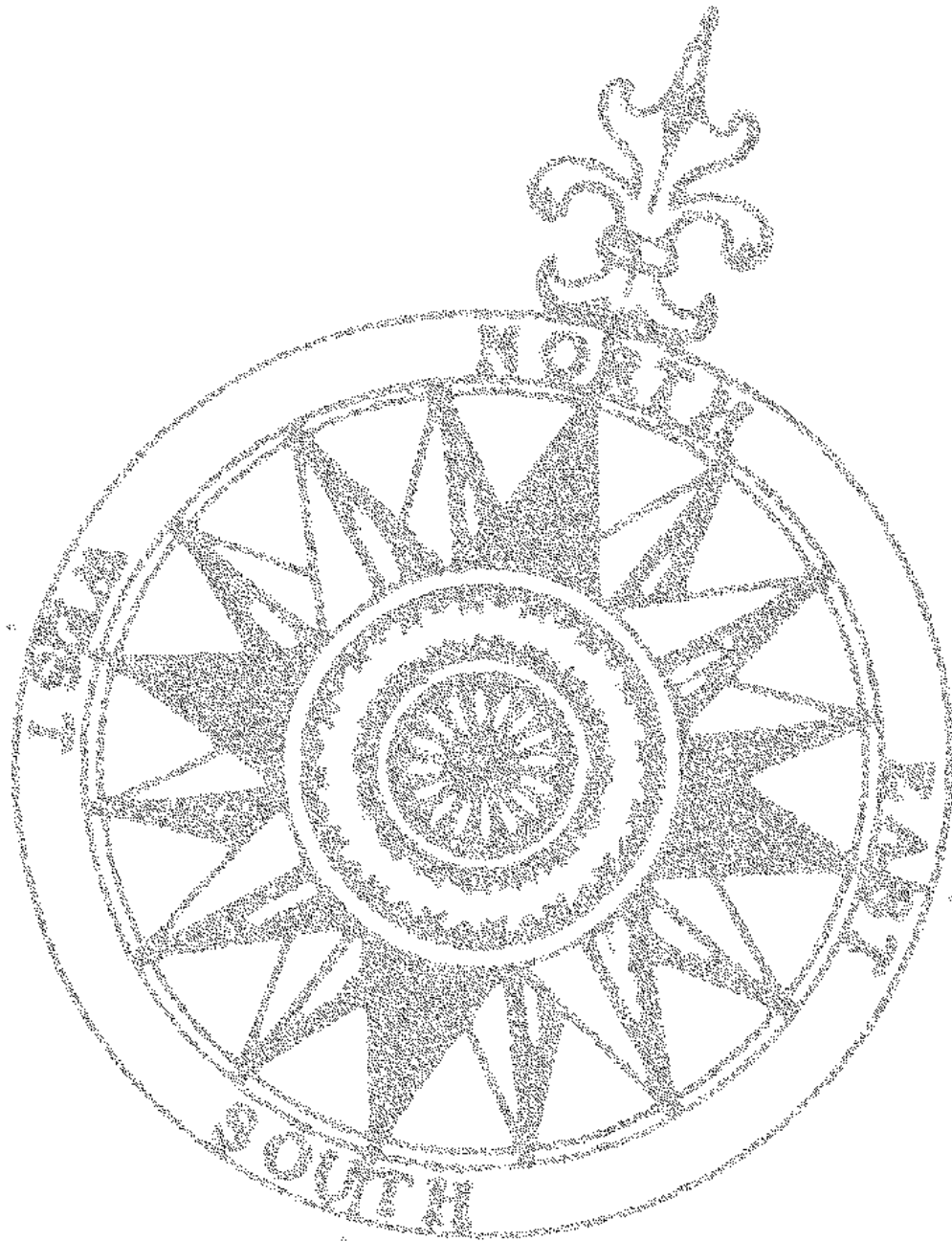
Expenditure Detail	Amended Budget FY 06/07	Actual FY 06/07	Amended Budget FY 07/08	Expended/ Encumbered FY 07/08	Budget FY 08/09	Budget % Change
5100 Cap/Proj - Parks	103,845	4,745	173,100	173,100	110,000	(36.5%)
5200 Cap/Proj - Water	230,475	185,236	338,239	338,239	274,500	(18.8%)
5300 Cap/Proj - General Government	447,615	48,774	508,841	508,841	0	(100.0%)
5400 Cap/Proj - Sewer	673,042	567,156	197,146	197,146	100,000	(49.3%)
5500 Cap/Proj - Dredging	1,010,809	58,317	952,493	952,493	25,000	(97.4%)
5600 Cap/Proj - NASA PKY Enhance.	111,154	10,736	100,417	100,417	0	(100.0%)
5700 Cap/Proj - Plan. & Redevelopment	105,787	78,186	210,602	210,602	0	(100.0%)
6000 Cap/Proj - Equipment	135,600	121,368	164,232	164,232	760,500	363.1%
6100 Cap/Proj - Streets & Curbs	186,833	182,624	4,210	4,210	0	(100.0%)
6200 Cap/Proj - Drainage	32,000	2,303	169,697	169,697	0	(100.0%)
6300 Cap/Proj - Bond Issue Cost	22,545	22,545	30,000	30,000	50,000	66.7%
<b>GRAND TOTAL</b>	<b>3,059,705</b>	<b>1,281,989</b>	<b>2,848,977</b>	<b>2,848,977</b>	<b>1,320,000</b>	<b>(53.7%)</b>

Over/(Under) Budget	0	(1,528,977) Increase/(Decrease)
---------------------	---	---------------------------------

Note: Capital Appropriations continue in force until spent. The CIP lists the projects encumbered for these appropriations.

### FY08/09 Appropriations

Program	From City Revenue	From Debt Proceeds	Total
5100 Cap/Proj-Park Improvements	0	110,000	110,000
5200 Cap/Proj-W&S	0	274,500	274,500
5300 Cap/Proj-General Government	0	0	0
5400 Cap/Proj-Sewer	0	100,000	100,000
5500 Cap/Proj-Dredging	0	25,000	25,000
5600 Cap/Proj-NASA Parkway Enhancements	0	0	0
5700 Cap/Proj-Planning & Redevelopment	0	0	0
6000 Cap/Proj-Equipment	0	760,500	760,500
6100 Cap/Proj-Streets & Curbs	0	0	0
6200 Cap/Proj-Drainage	0	0	0
6300 Bond Issue Costs	0	50,000	50,000
<b>Total FY08/09 Appropriations</b>	<b>\$0</b>	<b>\$1,320,000</b>	<b>\$1,320,000</b>



# Street Sales Tax Fund

## Street Sales Tax Fund

In 2001, the Texas Legislature passed House Bill 445 which allows cities to raise their local sales tax rate by one-quarter percent if the funds are dedicated to street maintenance and repair. The sales tax collected may only be used to maintain and repair municipal streets that existed when the tax was adopted. The tax may not be used on new streets.

Nassau Bay adopted the additional one-quarter percent local sales tax for street maintenance purposes on November 5, 2002. The tax became effective on April 1, 2003. The tax expires every four years unless voters continue to approve the tax in a reauthorization election.

The City held a tax reauthorization election on November 7, 2007, extending the sales tax to April 1, 2011.

## Street Sales Tax Fund Revenue & Expenses

<b>Revenue Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
3110 Sales Tax	87,464	87,081	85,000	88,600	88,600	4%
3020 Interest on Investment	3,746	3,745	2,400	4,900	2,750	15%
<b>TOTAL</b>	<b>91,210</b>	<b>90,827</b>	<b>87,400</b>	<b>93,500</b>	<b>91,350</b>	<b>4.5%</b>
9525 End of Year Fund Balance	26,250	0	(50,000)	(237,889)	(237,889)	376%
9520 Prior Year Balance	0	0	155,302	156,633	237,889	53%
<b>GRAND TOTAL</b>	<b>117,460</b>	<b>90,827</b>	<b>192,702</b>	<b>12,244</b>	<b>91,350</b>	<b>-53%</b>

Over/(Under) Budget	(180,458)	(101,352)	Increase/(Decrease)
---------------------	-----------	-----------	---------------------

<b>Expenditure Detail</b>	<b>Budget FY 06/07</b>	<b>Actual FY 06/07</b>	<b>Budget FY 07/08</b>	<b>Projected FY 07/08</b>	<b>Budget FY 08/09</b>	<b>Budget % Change</b>
5201 FY04 Street Projects	0	0	0	0	0	0%
5202 FY05 Street Projects	0	0	0	0	0	0%
5203 FY06 Street Projects	24,402	12,158	12,244	12,244	0	-100%
5204 FY07 Street Projects	93,058	(1,714)	93,058	0	0	0%
5205 FY08 Street Projects	0	0	87,400	0	0	0%
5206 FY09 Street Projects	0	0	0	0	91,350	100%
<b>GRAND TOTAL</b>	<b>117,460</b>	<b>10,444</b>	<b>192,702</b>	<b>12,244</b>	<b>91,350</b>	<b>-53%</b>

Over/(Under) Budget	(180,458)	(101,352)	Increase/(Decrease)
---------------------	-----------	-----------	---------------------

## Personnel

The City Council appoints a City Manager who shall be the chief administrative officer of the City and who shall be responsible for the administration of all affairs of the City. Council also establishes the City Manager's rate of compensation.

Among the duties of the City Manager is the appointment, direction, supervision, and, when necessary, removal of City employees and officers as provided for by the City Charter and personnel rules.

A personnel policy has been prepared by the City Manager and adopted by City Ordinance, a copy of which is on file in the City Secretary's office.

Employee compensation is no longer automatically increased annually (step method). In an effort to provide an incentive for all employees to excel in their job performance, the compensation program for the City of Nassau Bay has changed to a performance evaluation system with a salary structure for all pay grades.

**Wages appearing in this document  
are for planning and reference purposes  
only.**

An employee's wages are based on performance evaluations. Adoption of this budget, or use of the wage amounts given herein, shall not be binding on the City; nor shall it limit, nor obligate, the City Manager to adjust the present or future rate of pay of any employee. The City is not obligated to create, maintain, or fill any position or positions listed.

**Personnel**  
 — Continued

**Wages**

Fiscal Year	General Fund	Water & Sewer Fund	Tourism Fund	Total Wages	Total Increase	No. FT	No. PT	FTE Temp	Yearly % Increase
FY 2003-2004	\$ 1,443,063	\$ 516,338	\$ 94,451	\$ 2,053,852	\$ 174,991	43	8	6.00	9.31%
FY 2004-2005	\$ 1,540,209	\$ 537,384	\$ 96,319	\$ 2,173,912	\$ 120,060	43	5	10.70	5.85%
FY 2005-2006	\$ 1,493,827	\$ 533,842	\$ 97,820	\$ 2,125,489	\$ (48,423)	39	6	9.85	-2.23%
FY 2006-2007	\$ 1,570,158	\$ 533,672	\$ 95,563	\$ 2,199,393	\$ 73,904	39	6	8.40	3.48%
FY 2007-2008	\$ 1,658,271	\$ 561,984	\$ 106,942	\$ 2,327,197	\$ 127,804	39	10	4.60	5.81%
<b>FY 2008-2009</b>	<b>\$ 1,870,664</b>	<b>\$ 613,715</b>	<b>\$ 130,075</b>	<b>\$ 2,614,454</b>	<b>\$ 287,257</b>	<b>40</b>	<b>11</b>	<b>5.10</b>	<b>12.34%</b>
<b>Total Five Year Increase</b>					<b>\$ 560,602</b>				
<b>Five Year Average Increase</b>					<b>112,120</b>	<b>5.46%</b>			

**Staffing**

The staffing level for this budget is 40 full-time, 11 part-time (9.45 FTE), and 6 temporary (5.10 FTE) employees. The FY2008-2009 budget includes a new part-time Code Enforcement position (Dept. 2), a part-time Fire Admin. Asst. position (Dept. 4), and a full-time Fire Department Administrator / Information Technology Manager position (distributed between Dept. 4 and Dept. 11). Payroll contingencies are budgeted within Depts. 1, 4, and 5.

Distribution of employees between funds and departments is shown in the schedule on pages 9.4 – 9.5. Employees shown within a specific department have their primary assignment within that department although they may perform duties for other departments and/or funds.

Departments that indicate no employees are wholly supported by staff from other departments or funds.

**Shared Payroll Expenses**

Of the City's 57 full, part-time (9.45 FTE), and temporary (5.10 FTE) employees, most perform duties for two or more departments. Many are therefore paid from more than one department. 22 employees perform duties for two or more funds and these employees' wages are paid by those two or three funds.

The schedule on pages 9.4 – 9.5 indicates the distribution of wages paid from more than one operating fund. The dollar amounts are based on estimated wages. Accordingly, the percentage splits are used for determining actual payroll assessments.

**Personnel Benefits**

The City provides the following employee benefits:

- |                              |                            |
|------------------------------|----------------------------|
| Certificate pay              | Longevity                  |
| Vacation                     | Holidays                   |
| Personal (floating) holidays | Emergency Leave            |
| Sick time                    | Medical & dental insurance |
| Life insurance               | Long-term disability       |
| Retirement benefits          |                            |

*The City of Nassau Bay is subject to the Family Medical Leave Act (FMLA).*

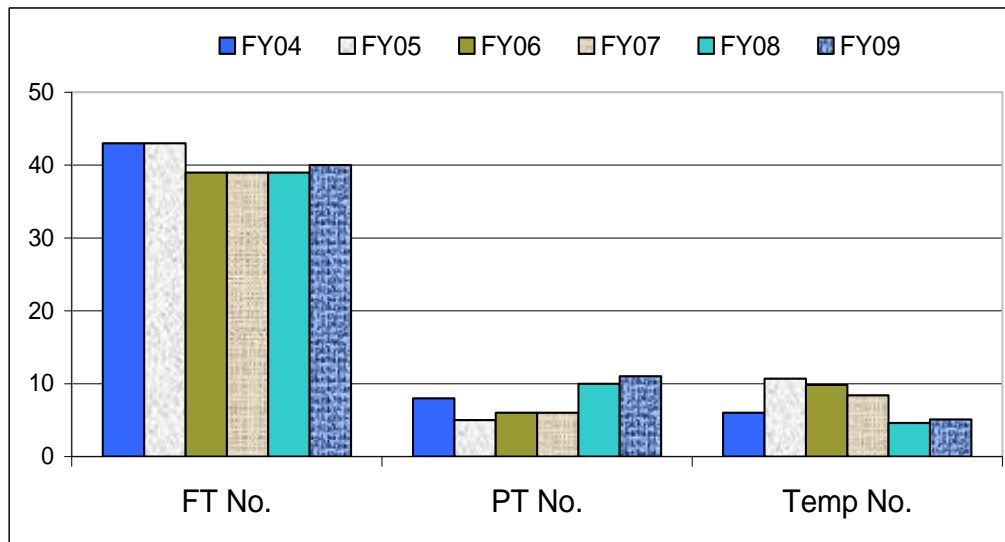
Personnel  
— Continued

## Wages and Benefits

Fiscal Year	Wages	Social Security	Pension	Health Insurance	Total Benefits	% of Salary	Total Wages & Benefits	No. FT	No. PT	FTE Temp
FY 2003-2004	\$ 2,053,852	\$ 157,120	\$ 110,416	\$ 384,650	\$ 652,186	31.75%	\$ 2,706,038	43	8	6.00
FY 2004-2005	\$ 2,173,912	\$ 166,304	\$ 192,533	\$ 305,300	\$ 664,137	30.55%	\$ 2,838,049	43	5	10.70
FY 2005-2006	\$ 2,125,489	\$ 162,600	\$ 193,998	\$ 307,710	\$ 664,308	31.25%	\$ 2,789,797	39	6	9.85
FY 2006-2007	\$ 2,199,393	\$ 168,254	\$ 214,090	\$ 291,600	\$ 673,944	30.64%	\$ 2,873,337	39	6	8.40
FY 2007-2008	\$ 2,327,197	\$ 178,031	\$ 228,401	\$ 298,544	\$ 704,976	30.29%	\$ 3,032,173	39	10	4.60
<b>FY 2008-2009</b>	<b>\$ 2,614,454</b>	<b>\$ 200,006</b>	<b>\$ 271,362</b>	<b>\$ 321,694</b>	<b>\$ 793,062</b>	<b>30.33%</b>	<b>\$ 3,407,516</b>	<b>40</b>	<b>11</b>	<b>5.10</b>

**FY 2008-2009 Increase (decrease):**

	Wages	Social Security	Pension	Health Insurance	Total Benefits	Total Wages & Benefits
Over FY 2007-2008	\$ 287,257	\$ 21,975	\$ 42,961	\$ 23,150	\$ 88,086	\$ 375,343
% Change	12.34%	12.34%	18.81%	7.75%	12.49%	12.38%



FY09 Part-Time  
FTE = 9.45

FY 09 Temporary  
FTE = 5.10

**City of Nassau Bay  
Salary Schedule  
FY09 City Manager Budget**

Position	Emp#	FY08 Amend Bud	FY09 Budget	General Fund			Water & Sewer Fund			Tourism Fund		
				%	Wages	OT	%	Wages	OT	%	Wages	OT
1 City Manager	99630	112,535	125,395	40	50,158	-	40	50,158	-	20	25,079	-
2 City Secretary	99625	58,981	59,043	50	29,522	-	30	17,713	-	20	11,809	-
3 Finance Director	120407	65,777	67,270	20	13,454	-	60	40,362	-	20	13,454	-
4 Asst. Finance Director	70708	36,687	41,095	20	7,899	320	60	23,697	960	20	7,899	320
5 Accountant	32607	34,062	37,393	30	10,738	480	70	25,055	1,120	-	-	-
6 HR Admin/Records	99555	42,662	46,341	50	22,371	800	30	13,422	480	20	8,948	320
7 Receptionist	11508	30,187	29,780	50	14,590	300	30	8,754	180	20	5,836	120
8 Adm Assistant (1872 Hrs)	* P 0	28,080	33,080	100	33,080	-	-	-	-	-	-	-
C-X Payroll Contingencies			51,330	20	10,266	-	60	30,798	-	20	10,266	-
Salary - PayPlan/Merit		28,354	22,944	40	9,178	-	40	9,178	-	20	4,589	-
<b>Dept. 01</b>	<b>Total Fund/Department</b>				<b>201,255</b>	<b>1,900</b>		<b>219,137</b>	<b>2,740</b>		<b>87,880</b>	<b>760</b>
9 Bldg. Official/Flood Plain Adm.	112706	55,060	58,422	100	58,422	-	-	-	-	-	-	-
10 Bldg Sec/Assist.F.P Adm.	81505	29,940	31,326	100	31,026	300	-	-	-	-	-	-
N-11 Code Enforcement (1664hrs)	* P 0	-	33,780	100	33,480	300	-	-	-	-	-	-
Salary - PayPlan/Merit		5,915	4,896	100	4,896	-	-	-	-	-	-	-
<b>Dept. 02</b>	<b>Total Fund/Department</b>				<b>127,824</b>	<b>600</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
N-12 Fire Dept. Adm.& Info. Tech. Mgr.	61608	-	52,700	IT 50	26,350	-	-	-	-	-	-	-
N-13 Fire Adm. Asst. (1580Hrs)	* P 101800	13,474	21,130	100	21,130	-	-	-	-	-	-	-
C-X Payroll Contingencies			13,200	50	6,600	-	-	-	-	-	-	-
Salary - PayPlan/Merit		-	3,457	100	3,457	-	-	-	-	-	-	-
<b>Dept. 04</b>	<b>Total Fund/Department</b>				<b>57,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14 Public Works Director	99550	69,153	69,212	50	34,606	-	50	34,606	-	-	-	-
15 Field Crew Leader	99580	44,452	47,695	25	11,774	150	75	35,321	450	-	-	-
16 Field Crew Leader	82905	41,166	44,242	40	16,737	960	60	25,105	1,440	-	-	-
17 Field Operator II-Animal Control	99615	43,842	46,752	AC 40	17,421	1,280	25	10,888	800	-	-	-
18 Field Operator II	99126	40,320	43,209	30	12,243	720	70	28,566	1,680	-	-	-
19 Field Operator I	31802	32,310	34,721	40	13,168	720	60	19,753	1,080	-	-	-
20 Field Operator I	22408	37,825	25,770	40	9,588	720	60	14,382	1,080	-	-	-
21 *Maintenance-Temp (1872Hrs)	* T 0	22,464	22,464	100	22,464	-	-	-	-	-	-	-
C-X Payroll Contingencies			15,000	50	7,500	-	50	7,500	-	-	-	-
Salary - Pay Plan/Merit		20,383	16,851	45	7,583	-	55	9,268	-	-	-	-
<b>Dept. 05</b>	<b>Total Fund/Department</b>				<b>153,083</b>	<b>4,550</b>		<b>185,389</b>	<b>6,530</b>		<b>-</b>	<b>-</b>
22 Parks Supervisor	61200	42,831	45,887	70	29,321	2,800	-	-	-	30	12,566	1,200
23 Parks Maintenance II	21002	27,725	29,698	70	20,089	700	-	-	-	30	8,609	300
24 Parks Maintenance I	110905	22,970	23,738	70	15,917	700	-	-	-	30	6,821	300
25 Maintenance-Temp (2080Hrs)	* T 0	10,400	20,800	100	20,800	-	-	-	-	-	-	-
26 Maintenance-Temp (1040Hrs)	* T 0	10,400	10,400	100	10,400	-	-	-	-	-	-	-
Salary - Pay Plan/Merit		6,061	3,688	100	3,688	-	-	-	-	-	-	-
<b>Dept. 06</b>	<b>Total Fund/Department</b>				<b>100,214</b>	<b>4,200</b>		<b>-</b>	<b>-</b>		<b>27,997</b>	<b>1,800</b>
27 Police Chief	99101	75,244	81,159	100	81,159	-	-	-	-	-	-	-
28 Lieutenant	99460	58,807	62,737	100	62,737	-	-	-	-	-	-	-
29 Sergeant	99590	49,972	56,272	100	56,272	-	-	-	-	-	-	-
30 Sergeant	10801	51,237	57,812	100	57,812	-	-	-	-	-	-	-
31 Patrol Officer II	99650	49,014	54,032	100	53,032	1,000	-	-	-	-	-	-
32 Patrol Officer II	870	52,860	59,123	100	58,123	1,000	-	-	-	-	-	-
33 Patrol Officer II	93400	51,923	58,081	100	57,081	1,000	-	-	-	-	-	-
34 Patrol Officer II	1100	48,945	54,918	100	53,918	1,000	-	-	-	-	-	-
35 Patrol Officer I	41408	48,601	40,622	100	39,622	1,000	-	-	-	-	-	-
36 Patrol Officer I	111907	43,023	36,977	100	35,977	1,000	-	-	-	-	-	-
37 Patrol Officer I	22508	39,169	36,957	100	35,957	1,000	-	-	-	-	-	-
38 Patrol Officer I	120505	35,987	40,588	100	39,588	1,000	-	-	-	-	-	-
39 Patrol Officer I	122903	37,643	42,364	100	41,364	1,000	-	-	-	-	-	-
40 Staff Assistant/Data Entry	60504	30,019	32,554	100	31,954	600	-	-	-	-	-	-
Salary - PayPlan/Merit		44,378	35,732	100	35,732	-	-	-	-	-	-	-
<b>Dept. 07</b>	<b>Total Fund/Department</b>				<b>740,328</b>	<b>9,600</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
Animal Control Officer	99615	-	-	AC 35	15,243	1,120	-	-	-	-	-	-
<b>Dept. 09</b>	<b>Total Fund/Department</b>				<b>15,243</b>	<b>1,120</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
Information Tecnology Mgr.	61608	-	-	IT 50	32,950	-	-	-	-	-	-	-
<b>Dept. 11</b>	<b>Total Fund/Department</b>				<b>32,950</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
41 Judge- Temp- Municipal Court	* T 10105	9,000	9,000	100	9,000	-	-	-	-	-	-	-
42 Court Clerk	2040	35,412	36,516	100	35,316	1,200	-	-	-	-	-	-
Salary - PayPlan/Merit		2,222	1,311	100	1,311	-	-	-	-	-	-	-
<b>Dept. 12</b>	<b>Total Fund/Department</b>				<b>45,627</b>	<b>1,200</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>



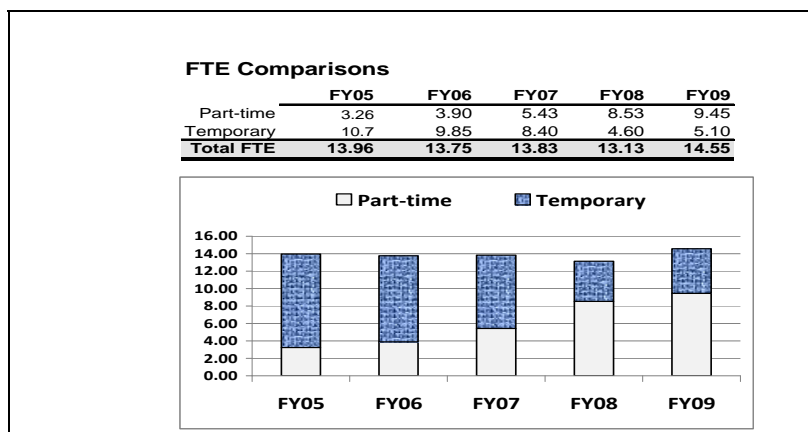
City of Nassau Bay  
Salary Schedule  
FY09 City Manager Budget

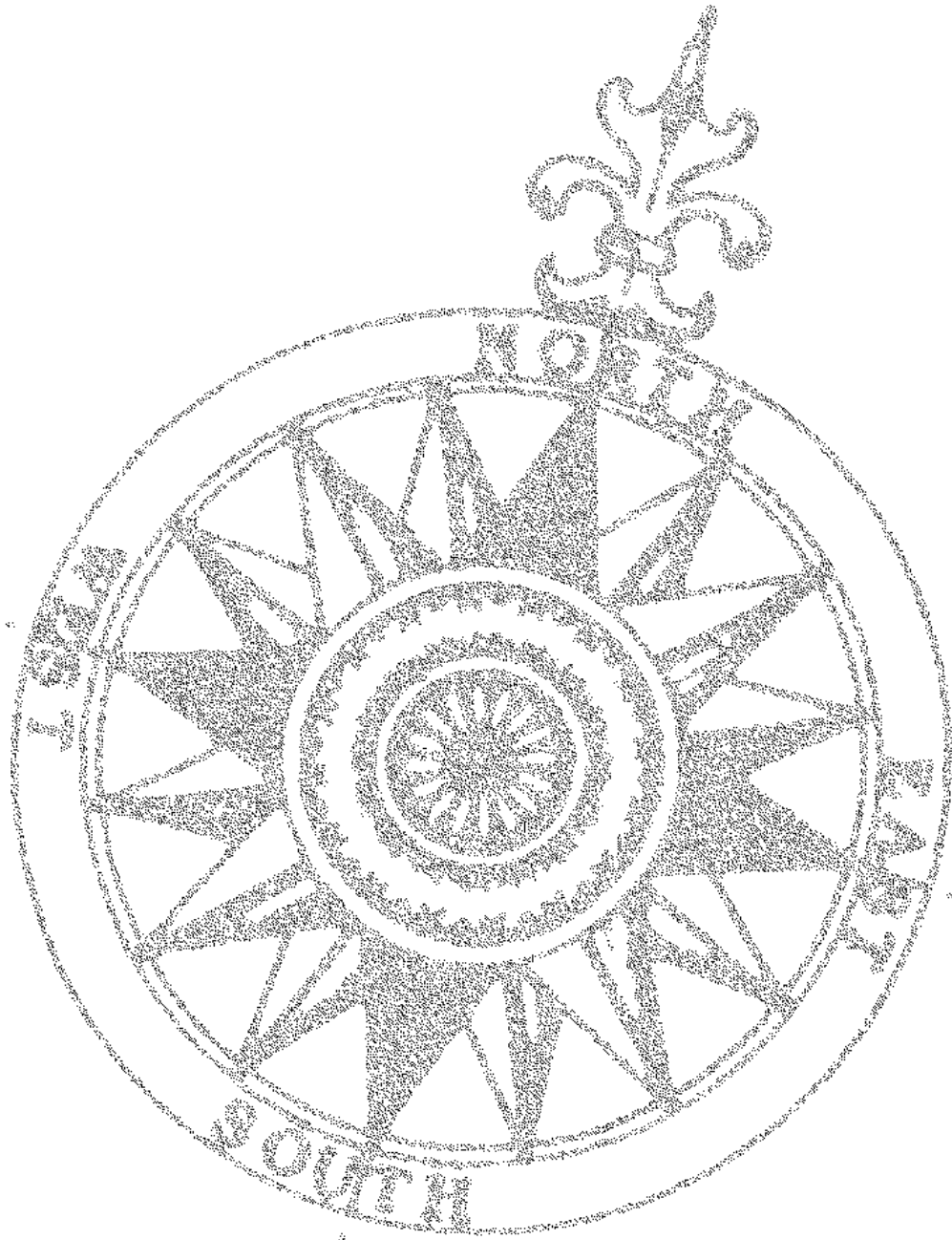
Position	Emp#	FY08		FY09		General Fund			Water & Sewer Fund			Tourism Fund		
		Amend	Bud	Budget		%	Wages	OT	%	Wages	OT	%	Wages	OT
43 EMS Administrator	103103		41,300	41,874	100	41,874	-	-	-	-	-	-	-	
44 EMS Supervisor (1872hrs) * P	112903		29,427	31,233	100	30,033	1,200	-	-	-	-	-	-	
45 EMS Supervisor (1872hrs) * P	21704		29,412	31,233	100	30,033	1,200	-	-	-	-	-	-	
46 EMS Supervisor (1872hrs) * P	60505		29,370	31,233	100	30,033	1,200	-	-	-	-	-	-	
47 EMS Paramedic (1872hrs) * P	0		27,417	30,216	100	29,016	1,200	-	-	-	-	-	-	
48 EMS Paramedic (1872hrs) * P	0		27,417	30,216	100	29,016	1,200	-	-	-	-	-	-	
49 EMS Paramedic (1872hrs) * P	0		27,417	30,216	100	29,016	1,200	-	-	-	-	-	-	
50 Paramedic- Temp (5,208Hrs) * T	0		72,913	78,120	100	78,120	-	-	-	-	-	-	-	
Salary - PayPlan/Merit			2,811	11,549	100	11,549	-	-	-	-	-	-	-	
<b>Dept. 13</b>			<b>Total Fund/Department</b>			<b>308,690</b>	<b>7,200</b>							
51 Fire Marshal/Adm Asst. * P	99120		36,879	38,795	40	15,518	-	30	11,639	-	30	11,639	-	
52 Asst. Fire Marshal (1664 hrs) * P	32306		30,778	32,345	100	32,345	-	-	-	-	-	-	-	
53 Dep. Fire Marshal- Temp (220hrs) * T	99115		4,107	4,070	100	4,070	-	-	-	-	-	-	-	
Salary - PayPlan/Merit			4,718	5,609	100	5,609	-	-	-	-	-	-	-	
<b>Dept. 14</b>			<b>Total Fund/Department</b>			<b>57,542</b>	<b>-</b>	<b>30</b>	<b>11,639</b>	<b>-</b>	<b>30</b>	<b>11,639</b>	<b>-</b>	
54 Chief Operator	99632		52,105	55,846	-	-	-	100	55,246	600	-	-	-	
55 Plant Operator I	99565		41,553	44,463	-	-	-	100	42,663	1,800	-	-	-	
56 Field Operator II	30308		35,355	32,830	-	-	-	100	31,030	1,800	-	-	-	
57 Plant Operator I	12901		38,605	41,369	-	-	-	100	39,569	1,800	-	-	-	
--On Call Pay--			7,280	7,280	-	-	-	100	-	7,280	-	-	-	
Salary - PayPlan/Merit			10,860	6,492	-	-	-	100	6,492	-	-	-	-	
<b>Fund 02</b>			<b>Total Fund/Department</b>			<b>-</b>	<b>-</b>		<b>175,000</b>	<b>13,280</b>		<b>-</b>	<b>-</b>	
<b>Total Budget</b>			<b>FY08</b>	<b>FY09</b>		<b>General Fund</b>		<b>Water &amp; Sewer Fund</b>		<b>Tourism Fund</b>				
			<b>\$ 2,327,196</b>	<b>\$ 2,614,454</b>		<b>1,840,294</b>	<b>30,370</b>	<b>591,165</b>	<b>22,550</b>	<b>**</b>	<b>127,515</b>	<b>2,560</b>		

Full Time	40.00
* P - Part Time	FTE 9.45
* T - Temporary	FTE 5.10
Total FTE	14.55
<i>E - Position Eliminated</i>	
<i>N - New Position</i>	
<i>C-X - Budgeted Salary Contingencies for Dept.</i>	
** Includes both OT and On-Call Pay	

<b>FY09 Budget, Wages</b>	1,870,664	613,715	130,075
<b>FY08 Budget, Wages</b>	1,658,271	561,984	106,942
<b>Increase (decrease)</b>	<b>212,393</b>	<b>51,731</b>	<b>23,133</b>
<b>Percent Change</b>	<b>12.81%</b>	<b>9.21%</b>	<b>21.63%</b>
<b>Total Wages Increase</b>	<b>287,258</b> (all funds)		
<b>Total Percent Change</b>	<b>12.34%</b> (all funds)		
<b>Social Security</b>	143,106	46,949	9,951
<b>Pension</b>	189,768	67,325	14,269
<b>Employee Insurance</b>	212,097	93,039	16,558
	544,971	207,313	40,778
<b>FY09 Wages &amp; Benefits</b>	2,415,635	821,028	170,853
<b>FY08 Wages &amp; Benefits</b>	2,143,556	748,392	140,225
<b>Increase (decrease)</b>	<b>272,079</b>	<b>72,636</b>	<b>30,628</b>
<b>Percent Change</b>	<b>12.69%</b>	<b>9.71%</b>	<b>21.84%</b>

**Total Wages & Benefits Increase** 375,343  
**Total Percent Change** 12.38%





# Capital Improvement Plan

## A Planning Document

# Capital Improvement Plan

— *Continued*

## Long Range Strategy

### **General Fund**

- Control expenditures to ensure reasonable property tax rates.
- Replace "heavy use" rolling stock on a six year cycle.
- Fund appearance improvements to public property including parks and esplanades.
- Implement and sustain a redevelopment program.

### **Water & Sewer Fund**

- Maintain reasonable and equitable utility rates.
- Provide adequate emergency repair reserve funds.
- Aggressively perform practical routine maintenance to all system components.
- Implement recommendations from the Study of the Sanitary Sewer System.
- Ensure water and sewer capacity is available for development/redevelopment expansions.
- Plan ISO Improvements.

### **Debt Service Fund**

- Maintain a bond debt structure for a consistent impact (load) on property taxes over time.
- Provide a debt retirement schedule that will accommodate the addition of new debt.
- Study a large long-term debt issue for water and sewer needs.
- Planning for a new public safety building to house Police/Fire/EMS Departments.

### **Tourism Fund**

- Improve quality and effectiveness of advertising and promotional efforts.
- Support community efforts to promote tourism as an industry.
- Fund appearance improvements to public property within the tourist district and NASA Parkway.
- Preserve the unique history associated with the City.
- Assist with access and transportation issues that impact the motoring visitor.
- Promote Nassau Bay as the cultural arts center in the Bay Area.
- Study the possibility of City participation in a new conference center.

### **Capital Projects Fund**

- To provide the funds to implement the City's Capital Improvement Plan, focusing on improvements to the City's infrastructure.
- Street Sales Tax Fund to supplement street repair projects.

# Capital Improvement Plan

— *Continued*

## Unscheduled Capital Improvements

The following are Capital Improvement items that have not been scheduled.

### **General Government Projects**

- Construction of Civic Center with Meeting and Classroom Space [approx. \$1,500,000]
- Enhancement of Peninsula (Trails, Conservation) [approx. \$2,250,000]
- Entrance Features on NASA Parkway [approx. \$ 450,000]
- ISO Improvements [approx. \$4,500,000]

# Capital Improvement Plan

— *Continued*

## New Capital Projects Appropriations Fiscal Year 2008-2009 Summary

Park Improvements	\$	110,000
Water & Sewer Projects		274,500
General Government Projects		-
Sewer Projects		100,000
Dredging Projects		25,000
NASA Parkway Improvements (Tourism Fund)		-
Planning & Redevelopment Projects		-
Equipment		760,500
Streets		-
Drainage		-
Bond Issue Costs		50,000
<b>Total New Capital Projects Appropriations:</b>		<b><u>1,320,000</u></b>
Street Sales Tax Fund Appropriation		91,350
<b>Total Capital Improvement Plan</b>	<b>\$</b>	<b><u><u>1,411,350</u></u></b>

# Capital Improvement Plan

— Continued

## New Capital Projects Appropriations Fiscal Year 2008-2009 Detail

### **Park Projects 5100:**

Park Baseball Fields Rehabilitation	<u>\$ 110,000</u>	<b>\$ 110,000</b>
-------------------------------------	-------------------	-------------------

### **Water Projects 5200:**

Swan Lagoon Water Plant	143,000	
Water Line Installation NASA Parkway & Queens Court	113,500	
Hand Held Meter Reading Devices	<u>18,000</u>	<b>274,500</b>

### **Sewer Projects 5400:**

Belt Press	<u>100,000</u>	<b>100,000</b>
------------	----------------	----------------

### **Dredging 5500**

Lake Nassau Dredging - Engineering	<u>25,000</u>	<b>25,000</b>
------------------------------------	---------------	---------------

### **Capital Equipment 6000:**

Fire Department Pumper Truck	714,500	
CPR Device	16,000	
Animal Shelter	<u>30,000</u>	<b>760,500</b>

### **Bond Issue Cost 6300:**

2009 C.O. Bond Issue Cost	<u>50,000</u>	<b>50,000</b>
---------------------------	---------------	---------------

### **Total Capital Projects Fund Appropriations:** **\$ 1,320,000**

Street Sales Tax Fund Appropriation	<u>91,350</u>	<b>91,350</b>
-------------------------------------	---------------	---------------

<b>Total Capital Improvement Plan</b>		<b><u>\$ 1,411,350</u></b>
---------------------------------------	--	----------------------------

# Capital Improvement Plan

— Continued

## Fiscal Year 2009-2010

### General Government Projects

- NBVFD Cascade Compressor [approx. \$ 60,000]
- 1 Public Works Pickup Truck [approx. \$ 25,000]
- 1 Police Department Vehicle [approx. \$ 30,000]
- Park Improvements [approx. \$ 25,000]
- Street Repair & Maintenance [approx. \$ 40,000]
- Street Lights [approx. \$ 25,000]
- Rehabilitation of BB Inlets [approx. \$ 20,000]
- Street Sales Tax Fund [approx. \$ 85,000]
- New City Hall Furnishings [approx. \$ 500,000]
- Land for New Public Safety Building [approx. \$1,000,000]
- New Public Safety Building [approx. \$3,000,000]

### Water & Sewer Projects

- SSES Phase III [approx. \$ 500,000]
- Repaint Elevated Water Tower [approx. \$ 250,000]
- WWTP Generator [approx. \$ 150,000]
- Barbuda Lane large Sewer Line By-Pass [approx. \$ 450,000]

### Tourism Projects

- NASA Parkway Improvements (Management District) [approx. \$ 50,000]



# Capital Improvement Plan

— *Continued*

## Fiscal Year 2010-2011

### **General Government Projects**

- 1 Police Department Vehicle [approx. \$ 30,000]
- 1 NBVFD Ladder Truck, Unit 813 [approx. \$950,000]
- Street Repair & Maintenance [approx. \$ 40,000]
- Street Lights [approx. \$ 25,000]
- Street Sales Tax Fund [approx. \$ 85,000]
- Lake Nassau Park Trail, Phase II [approx. \$ 70,000]
- Parking Lot at Lake Nassau Park [approx. \$ 39,500]
- Lake Nassau Dredging [approx. \$200,000]
- EMS Ambulance [approx. \$150,000]

### **Water & Sewer Projects**

- SSES Phase III [approx. \$500,000]
- 1 Pickup Truck [approx. \$ 25,000]

### **Tourism Projects**

- NASA Parkway Enhancements (Management District) [approx. \$ 50,000]

## Fiscal Year 2011-2012

### General Government Projects

- 1 Public Works Pickup Truck [approx. \$ 25,000]
- 1 Police Department Vehicle [approx. \$ 30,000]
- Police Department Radio Equipment [approx. \$ 20,000]
- Street Repair & Maintenance [approx. \$ 40,000]
- Street Lights [approx. \$ 25,000]
- Street Sales Tax Fund [approx. \$ 85,000]

### Water & Sewer Projects

- SSES Phase III [approx. \$500,000]

### Tourism Projects

- NASA Parkway Improvements (Management District) [approx. \$ 50,000]

# Capital Improvement Plan

— *Continued*

## Fiscal Year 2012-2013

### **General Government Projects**

- 1 Police Department Vehicle [approx. \$ 30,000]
- Street Repair & Maintenance [approx. \$ 40,000]
- Street Lights [approx. \$ 25,000]
- Street Sales Tax Fund [approx. \$ 85,000]

### **Water & Sewer Projects**

- SSES Phase III [approx. \$500,000]
- 1 Pickup Truck [approx. \$ 25,000]

### **Tourism Projects**

- NASA Parkway Improvements (Management District) [approx. \$ 50,000]

# Capital Improvement Plan

— *Continued*

## Fiscal Year 2013-2014

### **General Government Projects**

- Police Department Vehicle [approx. \$ 35,000]
- Fire Pumper Truck [approx. \$1,000,000]
- Public Works Vehicle [approx. \$ 35,000]
- Public Works Backhoe [approx. \$ 85,000]
- Park Improvements [approx. \$1,000,000]

# Notes

This space is provided for budget notes.

**Notes**  
*- Continued*

Notes  
- *Continued*

