

City of Granbury, Texas



**Annual Operating Budget
Fiscal Year 2011-2012**

**ANNUAL OPERATING BUDGET
GRANBURY, TEXAS**

**Fiscal Year
October 1, 2011 through September 30, 2012**

**MAYOR
Rickie Pratt**

COUNCIL MEMBERS

**Mickey Parson Mayor Pro-Tem
Laurel Pirkle Council Member
Mitch Tyra. Council Member
Tony Allen... Council Member
Nin Hulett. Council Member**

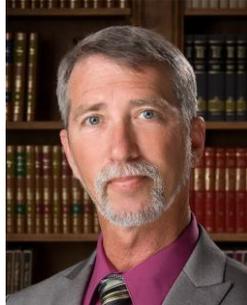
**CITY MANAGER
Wayne McKethan**

**Operating Budget
Document prepared by**

DEPARTMENT OF FINANCE

City of Granbury City Council

2011-2012



Rickie Pratt
Mayor



Tony Allen
Council Member
Place 2



Nin Hulett
Council Member
Place 4



Mickey Parson
Mayor Pro-Tem
Place 6



Laurel Pirkle
Council Member
Place 5



Mitch Tyra
Council Member
Place 3

The Mayor and five City Council members, as elected representatives of the City of Granbury, formulate public policy to meet community needs and assure orderly development of the City. The City Council is responsible for appointing the City Manager, City Attorney, Municipal Judge and City Secretary, as well as various citizens boards and commissions.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Granbury
Texas**

For the Fiscal Year Beginning

October 1, 2010

Two handwritten signatures in black ink. The signature on the left is for the President, and the signature on the right is for the Executive Director.

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Granbury, TX for its annual budget for the fiscal year beginning October 1, 2010.

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

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

MISSION STATEMENT

The mission of the City of Granbury is to provide quality of life through exceptional services from a friendly, responsive staff.

We dedicate ourselves to making Granbury the most desirable place to live, work, play and visit.

We envision:

- *a safe and secure environment,*
- *an informed citizenry,*
- *educational, recreational and cultural opportunities,*
- *enhanced economic viability,*
- *a high degree of mobility and*
- *inviting and friendly park space.*

Working as a team, we pledge to be:

- *respectful of individual dignity and rights,*
- *financially responsible,*
- *ethical and responsive to our customers,*
- *innovative in addressing community needs and*
- *an organization in which we can serve with pride.*

Quality service is the operating principle of the City of Granbury and the responsibility of each of us. Quality means the continuous interaction and accountability of all – citizens, elected officials and staff – in the enhancement of our community vision and the improvement of city-delivered services.

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Distinguished Budget Presentation Award
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116 West Bridge Street • Granbury, Texas 76048 • 817-573-1114

October 1, 2011

Honorable Mayor, Members of City Council, and Citizens of Granbury:

I am pleased to present to you the Annual Operating Budget for the City of Granbury for 2011/2012. This document details the comprehensive strategic plan by which Granbury strives to enhance its quality of life. The Operating Budget is an outline of the programs and services to be provided by the City during the coming year. The City of Granbury is an exciting place to live and enjoy. The City plays an important role in defining the way of life by developing and maintaining standards which have contributed to a pleasant, attractive, dynamic and healthy community. Managing Granbury's future growth is another priority as we work to maintain the City's unique character and preserve its rich historic heritage.

This budget continues direction established by our citizens and the City Council to meet challenges and effectively plan for future needs. It balances the cost of new and expanded programs needed to address City priorities against the City's financial and human resources limits and its adherence to the Fiscal and Budgetary Policy.

The City Council and Staff have attended a two-day strategic planning retreat discussing the City's 5 year strategic plan. The meeting set the direction for the Budget process, clarifying and redefining the City's Goals and Objectives for the next several years to help guide everyone in the planning process. The first year of the 5 year strategic plan functions as the base for our operating budget and insures that concerns are addressed that may impact the city's future.

CITY OF GRANBURY MISSION STATEMENT

“Providing quality of life through exceptional services with a friendly, responsive staff.”

CITY OF GRANBURY VISION STATEMENT

Where Community, Heritage, Culture, and Tourism promote and provide our City with an exceptional quality of life

The City Council has previously approved the following Goal and Objective statements:

GOAL A SERVICE DELIVERY

To provide efficient and effective delivery of all city services to help maintain tax and utility rates at competitive levels.

GOAL B INFRASTRUCTURE BASICS

To upgrade, enhance, expand and maintain the existing infrastructure of the City and to prepare for future growth.

GOAL C COMMUNITY DEVELOPMENT

To assure planned quality growth, including the use of sanitary sewer systems in the City of Granbury and its extraterritorial jurisdiction.

GOAL D TOURISM DEVELOPMENT

To make the City one of the top 20 destinations in the state by marketing existing and developing new facilities and attractions.

GOAL E CITIZEN INVOLVEMENT

To enhance community awareness, encouraging the input to increase community involvement in the decision making process.

GOAL F INTERGOVERNMENTAL RELATIONSHIPS

To cooperate with all government agencies to promote community objectives, including the lobbying of state agencies.

GOAL G ECONOMIC DEVELOPMENT

To proactively recruit economic development opportunities.

BUDGET FOCUS ON CITY GOALS

The goals above were the focal points in establishing this budget. Shown below are some examples of the City's goals being addressed through the Budget process:

Overview of Current Situation

The City's revenue sources have stabilized and shown good growth rates, therefore the City is continuing in a mode of "stabilize and hold", resulting in a commitment to maintain current service levels while incurring stable level of expenditures in all departments.

Service Delivery

Improving the efficient and effective delivery of City services is one of the priorities of the 2011-12 Annual Operating Budget. The City continues to survey and update salary structures for all employees to help keep salaries at competitive levels in an effort to retain experienced and qualified employees serving the citizens of Granbury at all levels. Public Safety continues to be a major focus of our city, and recent annexation growth requires that the City maintain a strong police force over a larger area. Technology continues to be an important tool for increased effectiveness and productivity.

Infrastructure Basics

Infrastructure upgrades continue to be a major emphasis of the upcoming year, concentrating on improving the traffic flow for citizens on Highway 377. In addition the City is continuing the program of replacing and repairing deficient water and sewer mains around the City.

Community Development

The major activity related to Community Development in 2011-12 will be the continued successful operation of a new Conference Center on the shores of Lake Granbury. A public/private agreement has resulted in a successful coordinated operation of the Hilton Garden Inn Hotel and Granbury Resort and Conference Center serving our citizens and creating a significant revenue source for our community. The City continues to operate the Granbury Public TV Station on both cable and internet access venues, and plans to develop programming that will help keep the community informed and involved in all the local government entities in and around Granbury.

Tourism Development

Since tourism continues to be a major industry in the City, an increased effort in Advertising and Promotion expenditures have focused on the resort and vacation environment of the City. The new Boardwalk along the water's edge and an enlarged sandy beach along Lake Granbury's shore has been a major attraction of tourists and local citizens alike. The new beach area has been a crowd favorite, with people enjoying the sand and palm trees, while swimming in Lake Granbury. These staff members will help visitors with information on

merchants and entertainment venues while also insuring available sales personnel for ticket sales to local venues.

Economic Development

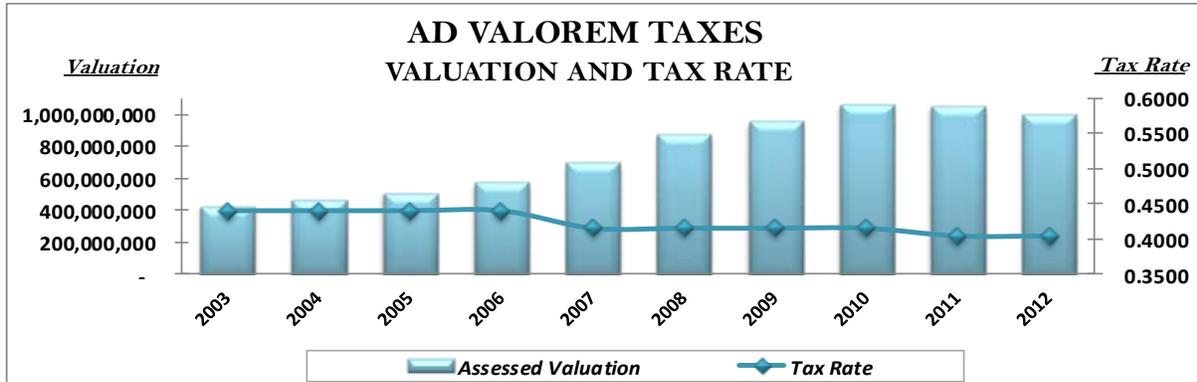
In 2011-12, the City will reestablish \$50,000 contribution to the Economic Development Fund, even though the development fund currently has a balance of \$400,000 and has not required any additional funding. The City of Granbury continues to support the Granbury / Hood County Economic Development Foundation, and will work within the organization to be a major force in bringing new economic activity to the region. The Granbury/Hood County Economic Development Board continues to initiate efforts to spotlight our area and bring exciting new developments to Granbury and Hood County, during a time of recent slowdown for the national economy. The Granbury/Hood County Economic Development Board has recently hired a new director, and expectations are high for successful programs to bring economic growth to Granbury/Hood County.

BUDGET OVERVIEW

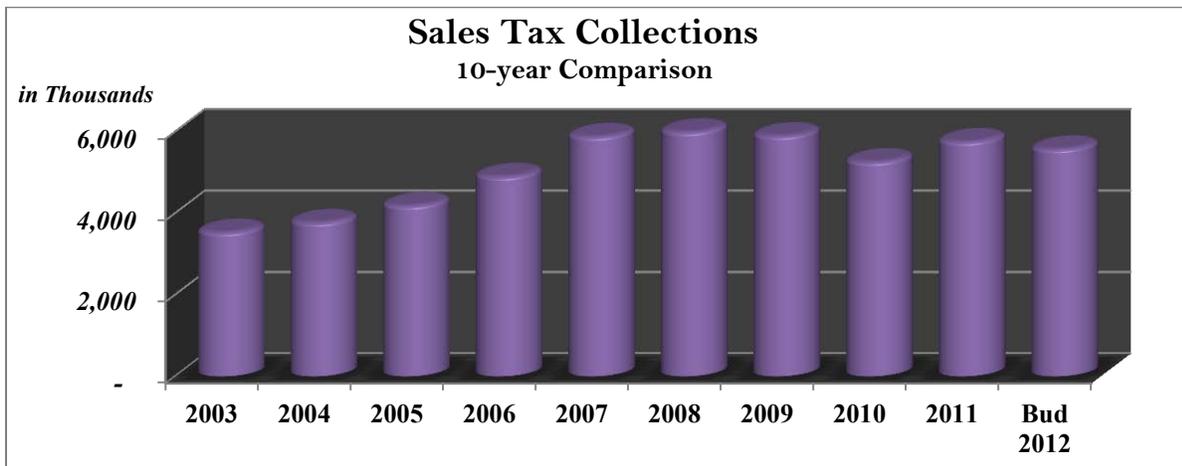
The 2011-12 Operating Budget totals \$32.2 million for all funds. Of that amount, approximately \$26.1 million is for continued operations, \$4.3 million for debt service, and funding for capital improvement projects and equipment is \$.395 million. Operating interfund charges/transfers are approximately \$1.4 million.

Property Values. Property valuations decreased by \$59M (-6 %) in FY 2011-12, reflecting a decrease from \$1,051M to \$992M. Existing residential and commercial developments around the lake were flat to slightly down. The fact that the City of Granbury showed only 6% decline in tax base value is a testament to the overall economic strength of the Granbury area and hopefully the trend will improve over the next few years.

Property Tax Rate. **The City's property tax rate of \$.4039 will remain the same for 2011/12.** Because of the increased control over overhead and capital expenditures, we are able to hold constant the current tax rate in this time of economic slowdown. The debt service portion of the tax rate is \$.2602 and the maintenance and operations portion is \$.1437 in order to support the total tax rate at \$.4039 per \$100 property valuation. As shown in our maintenance and operation tax rate, the City's operations are primarily supported by our Sales Tax revenue, as well as other fees.



Sales Taxes. In past years the main factor that allowed the City to grow was the state of the economy in the Granbury area. It appears that Granbury is continuing as the financial hub of the area; the Economic climate has been slower, however, recently sales tax collections have increased 9% showing renewed activity. Granbury’s historical downtown district with its shopping, its bed and breakfasts and other tourist attractions also continue to serve the area well to draw people that help support the sales tax base in the City. Given the slower trends in growth, we have continued to project sales tax revenues conservatively for next year, showing a projected 10% increase over last year’s budgeted amounts. In addition, the new Conference Center continues to attract many conferences to the area during weekdays, not just on weekends and that will result in a more stabilized flow of sales tax dollars and an overall projected sales tax budget of \$5.6 Million.



Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	Bud 2012
Amount	\$3.54M	\$3.78M	\$4.19M	\$4.91M	\$5.89M	\$6.30M	\$5.90M	\$5.27M	\$5.76M	\$5.58M
% change	6%	7%	11%	17%	20%	7%	-6%	-11%	9%	-3%

Utility Rates. As discussed in previous years, we are continuing our efforts to control water rates by lowering our dependence on treated water purchased from Brazos River Authority (BRA) Surface Water Area Treatment System (SWATS) water plant and our continued reliance on water from underground water wells. We will continue to implement water management techniques and processes designed to minimize our usage of SWATS. These cost-containment measures and the start of engineering for development of a new water processing plant in 2012/13 should keep us from having to look at any water rate increases in the future. No increases are being proposed in water and sewer rates for FY 2011-12.

The City's prior electric power contract with Bryan Utilities (BTU) expired December 31, 2007. The major factor in the costs of electricity is the cost of natural gas, since this is the major fuel firing electric generation plants. The market rate for natural gas contracts has decreased significantly over the last year, putting long term contracts in a less favorite position, however bond rating agencies approve of the long term stability of knowing that true cost of electricity for an extended period of time. On August 24, 2007, the City of Granbury negotiated a ten year contract with cost pegged at \$78.50 per 1,000 Kilowatt hours. This locking of rates was a significant economic event for the City, in that natural gas prices will eventually rise back to higher and more costly levels for consumers of Electricity. The fixed nature of the City's contract will protect the customers of the City's Electric system and will ultimately be used as an economic magnet for cheap energy costs in the future.

BUDGET HIGHLIGHTS

The major program initiatives for the FY 2011-12 Operating Budget and beyond are further outlined as follows:

- **Administrative Services/ Human Resources**

Every year the Human Resources Department monitors salary surveys from comparable cities in close proximity to the City of Granbury. Given the Economic environment the City, State and Nation find themselves involved with for the 2011-12 budget year, the City has decided to award 3% salary increases for the employees in 2011-12.

- **Public Works**

The FY 2011-12 operating budget makes a significant commitment to improving the infrastructure assets for the City of Granbury. This year the city will only spend bond related monies to improve infrastructure assets.

- **Parks and Recreation**

There will be no major parks projects initiated in FY 2011-12 and all efforts will be focused on the continued maintenance and enhancements of park assets which maximize the access of citizens and visitors to the Lake Area.

PRIORITIES AND ISSUES

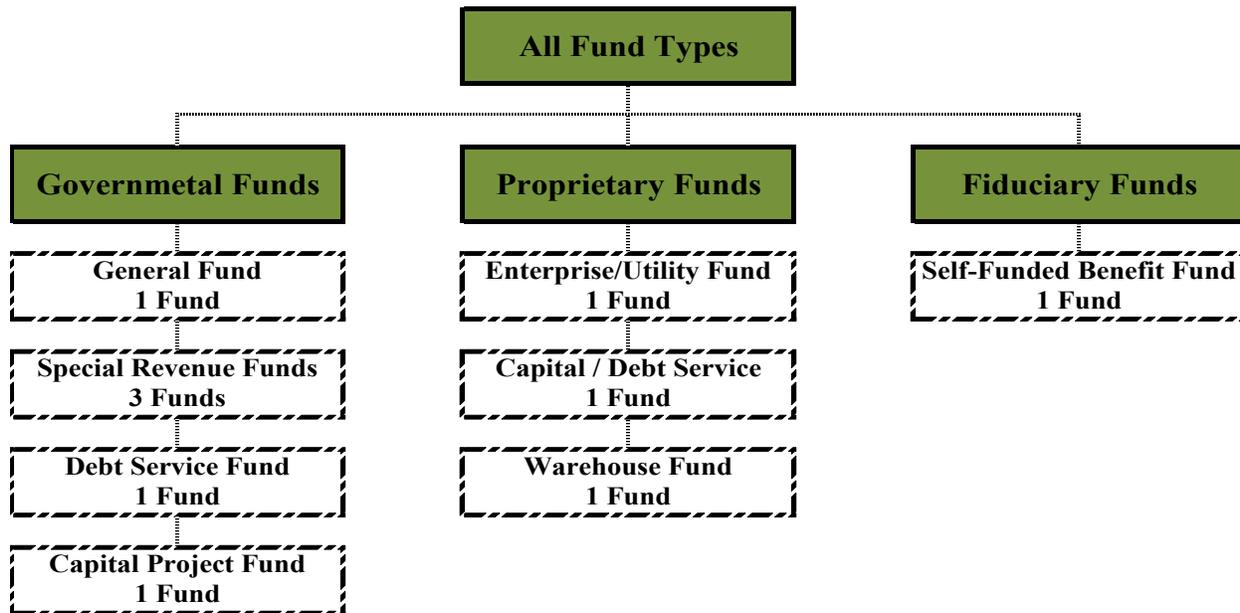
The City has always been committed to conservation and sound financial planning. The continuation of the processes that were instituted last year for controlling cost and capital expenditures will be a major factor in insuring that the City of Granbury remains on sound and stable financial footing in the upcoming years. The City will initiate some new capital projects in 2011/12 and will focus on maintaining quality service oriented performance, regarding currently available services and venues.

Financial Goals

The annual Operating Budget is completed each year with the following financial goals in mind:

- The undesignated reserve shall be at least 25% of total expenditures for both the General Fund and the Utility Fund.
- Bond ratings with Fitch, and Standard & Poor's will be maintained and improved.
- The budget for each fund shall be balanced, with revenues exceeding expenses by at least 1%.

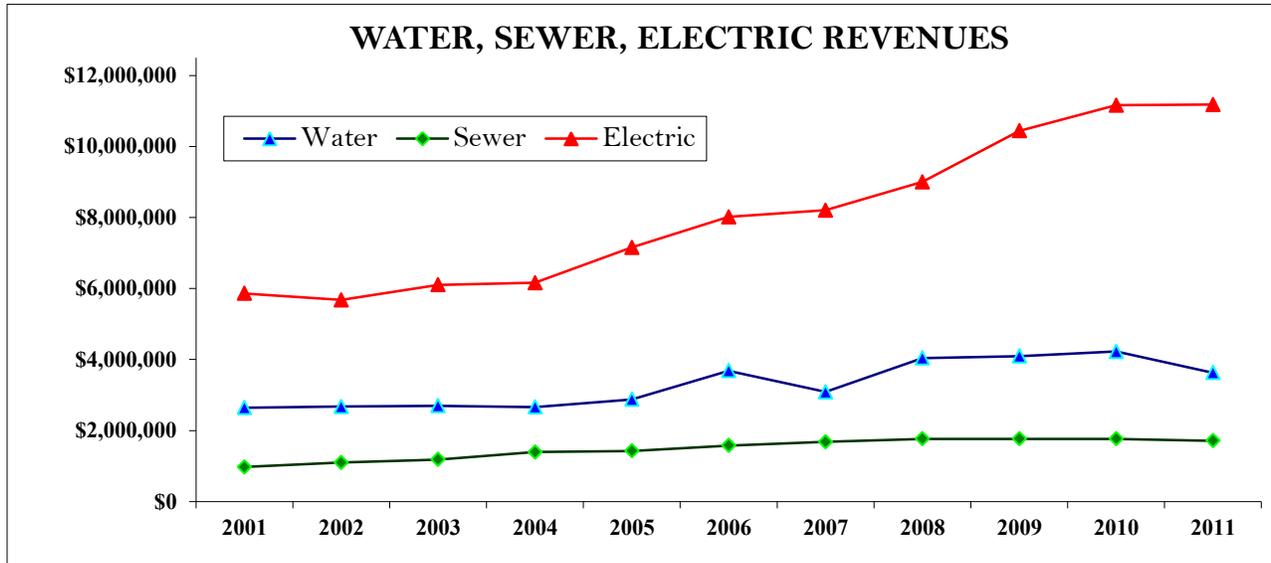
The financial fund structure of the City is reflected in the following Fund flow chart:



General Fund. The proposed General Fund budget for FY 2011-12 is \$10,712,882 which is a \$430,889 increase from FY 2010-11 budgeted numbers. Net property tax revenues decreased 2% or \$30,151. Franchise fees being paid to the City for the use of its rights-of-way and streets by utilities doing business in the City are estimated to bring in \$1.4M in FY 2011-12. Municipal Court fines and fees were budgeted at \$217,623; park revenues held constant at \$162,000. Interest income projection is \$24,000.

Utility Fund. The Utility Fund’s primary purpose is to provide retail service to about 4,400 water, 3,400 sewer, and 3,200 electric customers residing in the City of Granbury and in its extra-territorial jurisdiction. The Utility Fund also participates in supporting the Fleet Maintenance, Building Maintenance, and Management Information Services, and fully funds the City Services department.

- Revenues from the water, sewer and electric services sustain this fund. The Utility Fund budget for FY 2011-12 is \$16,290,059 which is an increase of \$101,671 compared to the 2010/11 budgeted expenses.

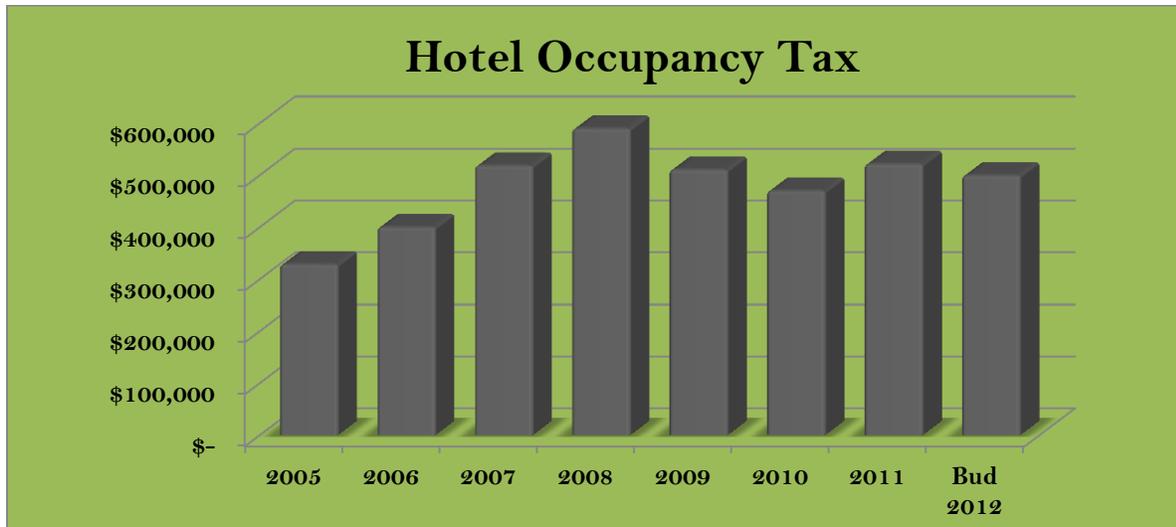


Utility rates will remain constant in FY 2011-12 for all utilities including electric, water, and sewer.

Interest income on investments is expected to be \$6,000 and utility billing penalties are projected to be \$120,000.

Tourism Fund. Revenue projections for the hotel occupancy taxes reflect a constant projection of \$500,000 compared to what the City expects to receive in FY 2010-11.

As always, promoting tourism is still going to be a major emphasis this year and \$1,517,729 has been budgeted to fund Tourism activities. The Tourism Fund is composed of three major components, CVB, Conference Center, and Opera House. The CVB activities are supported by Hotel Occupancy tax revenues, and the Conference Center relies on revenues from rental and sales of services at the center. The City's Opera House is currently under contract with the Texas Family Musical Production Company and supports the productions with maintenance and utility expenditures. The Opera House budget includes estimated \$20,000 revenue from operations and will require an \$11,020 transfer from the General Fund to cover the planned Opera House expenses.



Fiscal Year	2005	2006	2007	2008	2009	2010	2011	Bud 2012
HOT	\$328,854	\$400,483	\$518,588	\$590,071	\$511,094	\$470,440	\$521,802	\$500,000

A trolley bus continues to service visitors by shuttling them from the hotels along U.S. Highway 377, to the conference center, and to the historical downtown square. Advertising and Promotions costs, including Industry Conferences, Tourism Promotions, Trade Shows and Familiarization Tours are budgeted at a total of \$422,860.

Airport Fund. The proposed Airport Fund budget for FY 2011-12 is \$506,468. The airport continues to run their new hangar operation and it has had a significant impact to revenues for the Airport and the increased cost is primarily related to higher airplane fuel usage by the hangar customers.

The airport is equipped now to sell jet fuel as well as regular aircraft fuel and has 24-hour fuel service. Fuel revenues are being projected to stay constant for FY 2011/12, estimating collections of \$325,000 compared to the same the previous year.

Granbury Historical Properties Corporation

Granbury Historical Properties Corp. is a 501c3 non-profit Corporation established to assist the City in acquisition/control of Historical properties deemed important to the growth and development of the City.

CONCLUSION

This staff has accomplished significant impacts in this community and city for generations to enjoy for many years to come. Under the policy priorities of the City Council we have formulated positive changes through projects, quality development with AA Bond ratings for the General, A for the Utility Fund, and strong customer service. The facility improvements and development projects completed by the City have helped the City withstand the national economic slowdown over the past ten years, and actually excel in economic recovery and growth patterns when compared to other cities in Texas and across the Nation.

I look forward to implementing this year's budget because there will be continual positive impacts on this community for years to come! The comprehensive budget for this 2011-2012 budget year fulfills the objectives as policy has been directed by the City Council. The emphasis is on continued improvements with the delivery of services that will lead to a high quality of life and encourages quality and pride in our City for future generations to enjoy.

Wayne McKethan
City Manager

Summary of Goal Achievements through Budgeted Objectives

Due to the significant reduction in funding resources, the budgeted projects to meet City objectives have been reduced in number and an increased effort has been initiated to focus on service delivery through a more normal level of operations.

Goal A Service Delivery

Provide efficient and effective delivery of all city services to help maintain tax and utility rates at competitive levels.

1. Effectively use technology to lower costs and improve customer satisfaction and productivity.
2. Routine testing of Electrical and Water metering systems, for verification/ audit of meter accuracy.

Goal B Infrastructure Basics

Upgrade, enhance, expand, and maintain the existing infrastructure of the City to prepare for future growth.

1. Continue drainage related maintenance projects throughout the City.
2. Begin design and engineering studies for the City's new Water Plan.
3. Drill new Water Wells

Goal C Community Development

Assure planned, quality growth in the City of Granbury and its extra-territorial jurisdiction.

1. Modify development regulations to clarify and ensure consistency & compliance with city objectives.
2. Promote and administer sustainable growth & development within the city.
3. Plan for the growth and expansion of infrastructure within the City and its ETJ.
4. Advocate for open & recreational space for new areas thus ensuring a higher livability index.

Goal D Tourism Development

Make the City one of the top 20 destinations in the State by marketing existing and developing new facilities and attractions.

1. Improved focus and delivery of advertising program.
2. Promote awareness of Granbury as a tourism destination.
3. Increase future bookings at the Conference Center and local hotels.

Goal E Citizen Involvement

Enhance community awareness, encouraging input to increase community involvement in the decision making process.

1. Promote Citizen input during Budget Work Sessions
2. Continue developing the Granbury Public TV station, Channel 27

Goal F Intergovernmental Relationships

Cooperate with other governmental agencies to promote community objectives.

1. Continue Participation in Granbury/Hood County Economic Development Corporation.
2. Participate in Granbury/Hood County Intergovernmental Coalition.
3. Resume Participation with TXDOT on US 377 redesign and enhancement.

Goal G Economic Development

Proactively respond to economic development opportunities.

1. Continue to support Lake Granbury Area Economic Development Corporation's efforts in recruiting new businesses and supporting existing businesses.
2. Maintain cooperation with private developers to attract additional retailers, industries and other businesses.
3. Continue efforts to promote Granbury as a business-friendly community.
4. Continue working with TXDOT to move the airport expansion project forward.

The Budget Process

The City of Granbury's budget process is the mechanism that changes taxpayer requests and resources into government services and expenditures. Again this year, the City of Granbury has made a great commitment to setting community goals, performance measures, and priorities.

Below is the budget process of the City:

I. Definition and Authority

The budget is a financial plan for the fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the City, based on established budgetary policies. The City Charter establishes that the City's fiscal year shall begin on the first day of October and end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

II. Preparation and Submission of the Budget

The budget preparation process begins in April before the beginning of the fiscal year. Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. He along with the Finance Director determines guidelines for the City's department and division heads to use in preparing their budgets. These guidelines are based on Council goals, anticipated revenues, levels of service desired and capital equipment and improvement needs.

The Finance Department prepares the Budget Instructions Manual to be used in budget preparations. It includes the guidelines the City Manager and Finance Director have developed, the budget calendar and specific instructions for completing the forms included in the Manual. These include requests for capital equipment and projects, operating budget request forms, authorized position forms, requests for new positions and requests for new and/or enhanced services.

During May, the Finance staff meets individually with all department/division heads to explain the guidelines to be used in the preparation of their budget, distribute the budget instructions manual, the forms to be completed and deadlines to be met, and give any further directions for budget preparation. Department heads are responsible for expenditure estimates of their departments/divisions. Personnel cost information is provided to them by the Finance staff. In estimating other divisional expenses, department heads base their estimates on historical data adjusted for trends and possible rate increases.

In June, the department/division heads attend a budget workshop at which the staff presents departmental programs, goals, objectives and needs in order to receive direction on programs and service levels from the Council.

By late June all operating budget and capital requests are due in the Finance office so that staff can begin compiling them and determining financing needs. Factors to be considered in determining items to be capitalized are as follows:

- Item can be permanently identified as an individual unit of property.
- Item has an anticipated useful life of five years or more.
- Item belongs to one of the following categories:
 - Land
 - Buildings and Structures
 - Equipment
- Item constitutes a tangible, permanent addition to the value of City assets.
- Item does not constitute repair or maintenance.
- Item's cost should generally exceed \$5,000.

Note: If the item is less than \$5,000, then the item should be a component unit of an asset meeting the above-stated criteria.

After all the budgets are compiled, the City Manager and the Finance staff meet with the department/division heads individually to discuss their budget submissions.

By July, three-fourths of the current fiscal year is past, and the Finance department works to fine tune the revenue estimates. Revenue projections are generally based on historic receipts adjusted for rate increases and trends. The City's philosophy on revenue projections is making the best estimate possible using historic data and trends, being careful not to overestimate revenue.

In mid July, the City Manager and Finance staff meets with the City Council to review the City Budget and Strategic Plan. Final budget strategies and actions are developed and assimilated into the Budget process.

The City Manager submits to the City Council, prior to August 1st of each year, the proposed budget for the following fiscal year. The budget provides a complete plan for the fiscal year and contains the following:

- A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City;
- An estimate of all revenue from taxes and other sources including the present tax structure rates and property valuations for the ensuing year;
- An itemized list of proposed expenses by office, department, agency, project and type of expenditure for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date;
- A description of all outstanding bond indebtedness, showing amount, purchaser, date of issuance, rate of interest and maturity date as well as any other

indebtedness which the City has incurred and which has not been paid, and the amount required to pay principal and interest maturing in the budget year;

- A statement proposing any capital expenditures deemed necessary for the undertaking during the next budget year and recommended provisions for financing;
- Anticipated net surplus or deficit for the ensuing year of each utility owned or operated by the City and the proposed method of disposition;
- The submitted budget shall provide for a budget surplus equal to no less than one percent (1%) of the proposed budget total.

III. Preparation of the Strategic Plan

The City prepares a Strategic Plan each year which includes three scenarios and longer term economic assumptions, with the current year budget being the first year of a five-year-projection. The Strategic Plan is issued as a separate document given that the budget is utilized as an operational tool, and strategic plan is used as a tactical resource for longer term decisions.

IV. Adoption of the Budget

The budget and all the supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested. At the Council meeting at which time the budget is submitted, the Council will name the time and place of all budget public hearings and will publish the notice of the public hearings at least ten (10) days before the date of the hearing. At these hearings, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense.

After the public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

Final adoption of the budget by the City Council shall constitute the official appropriations as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

V. Balanced Budget

A Balanced Budget is a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures/expenses. Throughout the fiscal year, the City

Manager ensures that expenditures do not exceed projected revenues. To insure that the budget remains balanced, if necessary a plan is implemented to either reduce the rate of expenditures or increase revenues.

The City maintains a required fund balance for both the General Fund and Utility Fund. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that the use of the excess will not endanger reserve requirements in future years.

VI. Amending the Adopted Budget

At any time in any fiscal year, the Council may make amendments to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such amendments shall be by ordinance adopted by the favorable votes of not less than three (3) of the Council members qualified and serving, and shall be made only after public notice and upon recommendation of the City Manager. In cases of grave public necessity, in which an emergency expenditure is needed in unusual and unforeseen conditions which could not, by reasonable diligent thought and attention, have been included in the original budget, an amendment to the original budget may be authorized by the Council, without the need for prior public notice, and with the following additional requirements; that a quorum of the City Council and the Mayor sign a statement that the conditions above stated exist and setting out in brief form the factual basis for their conclusion; publish the affidavit in a paper of city-wide publication once in the week immediately following their decision; and hold a public hearing to brief the public and answer questions, as a primary item of the next regularly scheduled City Council meeting.

VII. General Budgetary Controls

The City of Granbury maintains budgetary controls to assure compliance with legal provisions embodied in the annual appropriated budget adopted by the City Council. The Department Heads are authorized to make budget transfers of \$5,000.00 or less with the approval of the Director of Finance. Transfers of greater than \$5,000.00 must be authorized by the City Manager. All transfers between areas must be approved by the City Council.

OVERVIEW OF REVENUE SOURCES AND ASSUMPTIONS

Revenue Assumptions

Revenue is estimated based upon historical data, current economic conditions and other demographic data. The City's revenue budget estimation takes into consideration many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The City of Granbury applies a conservative philosophy that will produce a long-term goal of neither overstating revenues nor understating expenditures. During our revenue estimation process the City tries to consider as many factors as possible that may contribute to changes in revenues. City of Granbury obtains revenue from several sources. The most significant and visible sources are: utility services, sales tax, and property tax.

FY 2011-12 Revenue Sources:	\$ Revenue	%
Property Taxes	4,047,311	12%
Sales Taxes	5,580,541	17%
Utility Service Revenue	16,519,882	50%
Franchise Taxes	1,400,530	4%
Licenses and Permits	550,000	2%
Tourism Revenue	483,500	1%
Hotel Occupancy Tax	500,000	2%
Interest Income	30,000	0%
Airport Revenue	549,212	2%
Miscellaneous Sales and Income	813,981	2%
Fines and Forfeitures	217,623	1%
Park Revenue	162,000	0%
Intergovernmental Revenue	134,908	0%
Total Revenue	\$30,989,489	
<i><u>Other Financing Sources:</u></i>		
Fund Balance Used	200,000	1%
Interfund Transfers	1,984,046	6%
Total Available Resources	\$33,173,535	

Property Tax - \$4.05 Million, 12% of Total Revenues:

The third largest single revenue source for the General Fund is the Ad Valorem taxes, also known as property taxes. The computation of the property taxes is based upon the assessed value of real and personal property. All property tax revenue is first applied to the debt service requirements; therefore we project the property tax revenue before and after the

application of revenues toward the debt service. The remaining property tax revenue is used for the maintenance and operations of the General Fund. This fund provides the tax payers with general City services such as public safety, parks and recreations, and other general government support services.

The tax rate is determined based upon completion of the budget process, which entails projecting the expected revenue, determining the most efficient use of resources and expected levels of expenditures, while utilizing the tax rate required to balance the budget. However, the Council and the City staff take any type of change to the tax rate very seriously as evidenced by the fact that the City has lowered the tax rate twice over the past seven years.

Based on the assessed valuation of appraised property provided to us by the Hood County Appraisal District the FY 2011-12 budget reflects estimated property tax collection of \$4,047,311. This third party appraisal analysis is the major factor in projecting our Ad Valorem revenue. Property valuation decreased by -6% from \$1,051M to \$992M in FY 2011-12. This property tax revenue reduction is due to the decrease in valuation. The City projects that the assessed property valuation will continue to grow due to increased valuation of existing properties and new residential and commercial developments along the lake and Highway 377. Significant increase in revenue is expected in future years based on newly annexed land north along Highway 51, Highway 4, and also Highway 377.

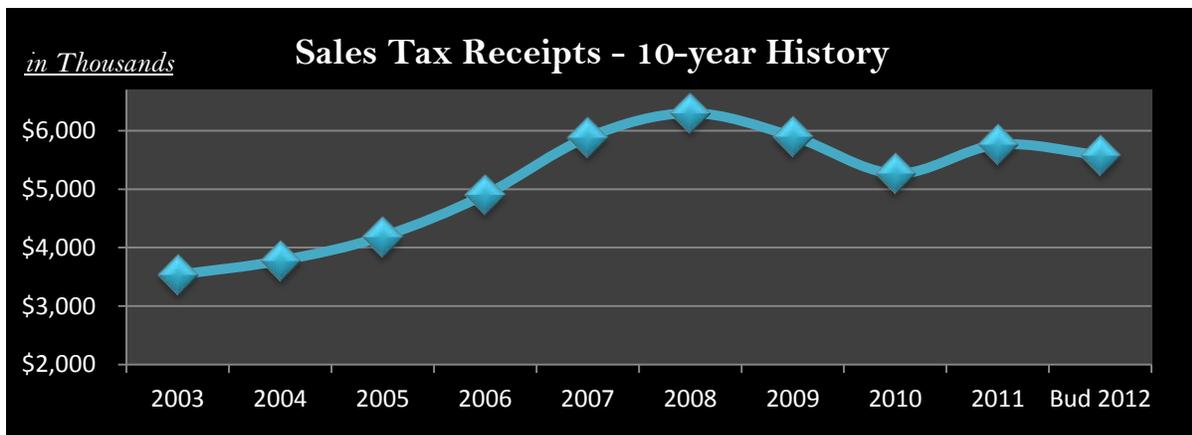
It is important to note that the property tax rate has been reduced from \$0.4150 to \$0.4039 per \$100 of property value in 2009. This reduction was possible due to an increased effort to maintain and control all expenditures and capital outlays.

<i>Fiscal Year</i>	<i>Certified Assessed Value</i>	<i>Tax Rate</i>	<i>Increase in Value</i>	<i>Percent of Levy Collected</i>
1997	\$ 193,680,834	0.4388	8.8%	98.01%
1998	\$ 238,837,234	0.4401	23.3%	98.06%
1999	\$ 255,142,244	0.4400	6.8%	98.57%
2000	\$ 295,604,394	0.4400	15.9%	100.95%
2001	\$ 339,794,030	0.4400	14.9%	98.64%
2002	\$ 371,943,910	0.4400	9.5%	99.28%
2003	\$ 423,998,150	0.4400	14.0%	99.27%
2004	\$ 466,267,320	0.4400	10.0%	101.22%
2005	\$ 503,686,504	0.4400	8.0%	100.57%
2006	\$ 565,000,000	0.4150	12.2%	101.88%
2007	\$ 699,000,000	0.4150	23.7%	100.95%
2008	\$ 871,000,000	0.4150	24.6%	99.75%
2009	\$ 954,327,570	0.4150	9.6%	100.66%
2010	\$ 1,059,483,044	0.4039	11.0%	99.50%
2011	\$ 1,051,164,640	0.4039	-0.8%	98.84%
2012	\$ 992,134,911	0.4039	-6.4%	N/A

Sales Tax - \$5.58 Million, 17% of total revenues:

The largest single revenue source for the General Fund is the Sales Tax. Taxable sales have increased noticeably over the past year primarily due to a continued development and renewed economic activity. However, the City is taking a much more conservative approach when projecting sales tax revenue, due to the effect the decline of the economic growth had on the City's sales tax collections during the last few years. This negative growth of the sales tax revenue started in April of 2009 and continued throughout September 2010. Given these slower trends, the City continued to project sales tax conservatively, showing only a 10% increase for 2011/12 over last's year's budgeted amount, which represents a 3% decrease over actual collected during FY 2010/11.

An important source of sales tax revenue relates to the demographics of new citizens joining our community. Given the quality of life in our City, the City has become a popular retirement destination and the increased wealth factor is having a large impact on spending habits of our population. Granbury was recently recognized as the 36th most wealthy city in the United States with over 6% of our population having greater than \$1 million in available cash funds, not including home equity. Ultimately, the size of population both inside and outside the City limits is vitally important in determining the level of sales tax revenue earned. Granbury is a City of 8,200 people surrounded by over 60,000 of non-city residents.



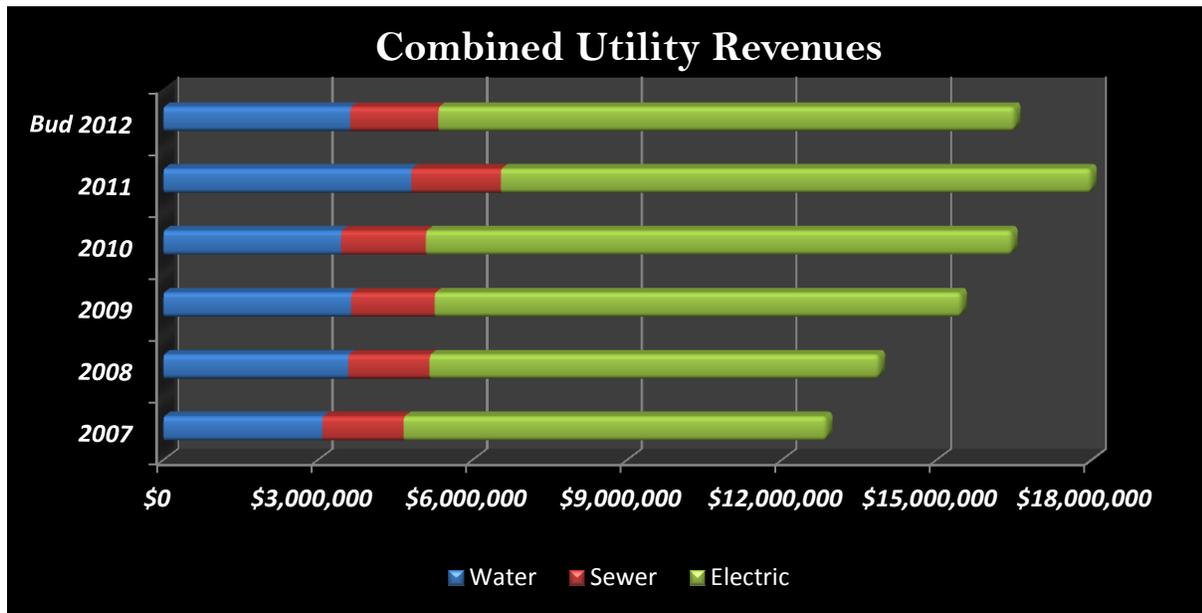
Currently the existing sales tax rates are as follows:

State	6.25%
City	1.50%
County	0.50%
Total	8.25%

Utility Service Revenue - \$16.52 Million, 50% of total revenues:

The City of Granbury provides electric, water, and sewer services to the residents of Granbury and in its extra-territorial jurisdictions. The \$16,519,882 of revenue from these services provides the largest source of revenue for the City of Granbury.

Increased utility service demand and the recent increase in electric rates have led to significant growth in service related revenues. The City's overall customer base for its electric, water, and sewer services have increased significantly over the last few years. This increase is signaled through the growth of the City due to corporate development, additional new housing subdivisions, and other acquisitions.



Franchise Fees:

The City receives substantial revenue from franchise fees. Franchise Taxes are charged for business conducted in the City but for which no location is available for ad valorem tax. The tax as a percentage of revenue is set by contractual agreements. Franchise fees are collected from both public and private utilities and assessed for the continued use of the public right-of-way. Among these fees are: cable TV, telephone, electric, solid waste, gas, and other franchise fees.

For FY 2011-12 the City is estimating to receive \$1,453,000 in franchise fees. This estimate is based on the growth of the City and historical trend analysis. The largest part of the Franchise Taxes is paid by the Utility Fund to the General Fund for its portion of business conducted inside the City.

Licenses, Permits, and Fees:

The source of this revenue includes fees charged by the City for general construction permits, and other miscellaneous permits. The City of Granbury projects to receive \$550,000 for FY 2011/2012. This budget is very conservative compared to the actual collection of \$694,000 in FY 2010/2011. With the stable and renewed economic outlook permit activity should be moderately on the rise.

Airport:

The major source of revenue for the airport fund comes from hangar rent and the sale of aviation fuel. The City estimates to receive \$549,212 in FY 2011-12 which represents a slight increase over the prior year estimate. Recently opened new hangars and the continuous usage of aviation fuel is the base of the revenue estimation for the Airport Fund.

Hotel Occupancy Tax:

The City receives this tax revenue from the hotels, motels, and bed-and-breakfast in the City of Granbury. The estimated revenue is \$500,000 in FY 2011-12, representing a constant projection compared with FY 2010-11. The conservative revenue assumption is still based on the economic slowdown; however, the City also takes the ongoing effort to promote tourism in Granbury into consideration. Tourism is a critical part of the City's economic development program, and our expectations are that the Hotel Occupancy Tax will grow.

Hotel Occupancy Tax is collected at a rate of 13%. Of that total, 6% is State tax and 7% is City tax.

Municipal Court Fees:

The projection for fines is based on historical trends. The City estimates to collect \$217,623 for fines & forfeitures in FY 2011-12. This projection is held steady compared to the prior year estimate.

Park Revenue:

Park revenue is a small part of the General Fund revenue source and it is estimated to be \$162,000 for FY 2011-12. Admission to the City pool, recreation activities, and concession resale makes up the source of this revenue. Historical trend has been used to project this revenue source and this estimate held constant compared to the previous year.

Miscellaneous Sales and Income:

Miscellaneous Sales and Income make up 2% of the total revenue for the City of Granbury. This revenue source combines the total of all Other Revenues from each fund. Examples of Miscellaneous Sales and Income are: Donations, Lease of City properties, WIFI income, Channel 27 Programming revenue, service fees, reconnect fees, and penalty income.

Interest Revenue:

Interest revenue is a fractional part of the total revenue source for the FY 2011-12 and is contingent on the total available cash. The City estimates to receive \$30,000 in interest in the upcoming fiscal year. The forecast of this estimate is based on the new depository contract the City signed with First National Bank in February 2011.

Intergovernmental Revenue:

This section of the revenue includes state grants, intergovernmental contributions, and other reimbursements.

Other Financing Sources:

The use of the Fund Balance in the General Fund and Utility Fund also falls in this section. The 2010/11 FY Budget utilizes the use of the Fund Balance in the General Fund as well as the implementation of interfund transfers.

Overview of Expenditures

The City of Granbury projects expenditures based on historical data, economic data, and any other policy changes that might affect the expenditures for the fiscal year. The City’s goal is to appropriate sufficient monies to provide quality services at a reasonable cost and within available financial resources.

Combined Expenditures

General Government	5,562,075	17%
Public Safety	3,611,610	11%
Community Development	767,085	2%
Public Works	13,020,118	41%
Culture & Recreation	3,025,510	9%
Capital	395,000	1%
Debt Service	4,340,895	14%
Interfund Transfers	1,404,143	4%
	\$ 32,126,436	

General Governmental expenditures categorizes the following departments: City Council, City Manager, City Secretary, Legal, Finance, Purchasing, Social Services, Mgmt. Info Services, Human Resources, Warehouse Operations, Non-Departmental, Utility Administration, Fleet Maintenance, City Services, Airport, Historical Properties.

Public Safety expenditures include the expenses for the Municipal Court, Police, and Fire department.

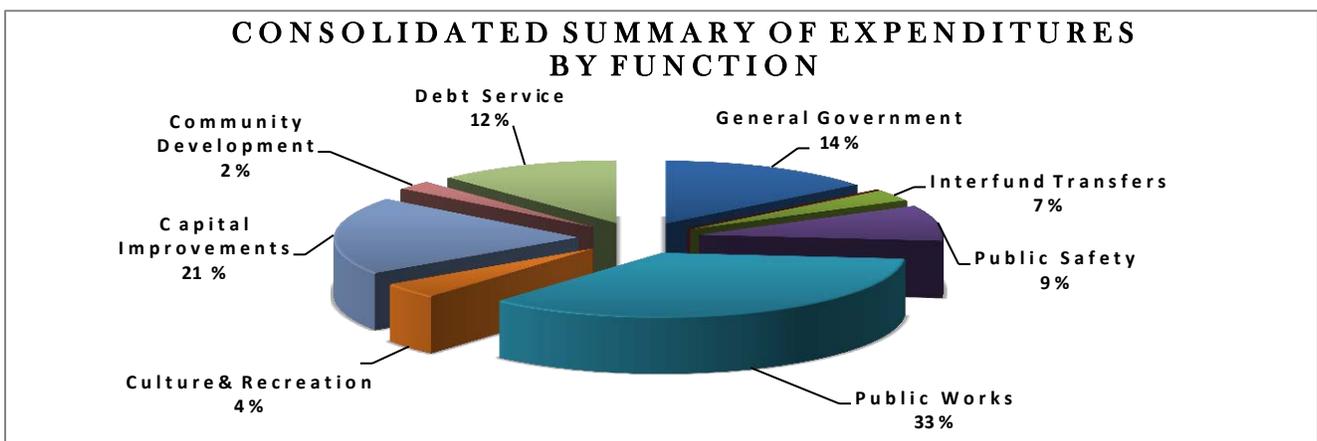
Community Development expenditures are made up of the Community and Economic Development expenses.

Public Works categorizes the following expenses: Public Works, Streets, Meter Reading, Ground Water, Water Treatment, Water Distribution, Wastewater Treatment, Wastewater Collection, and Electric

Culture & Recreation expenditures include the Parks and Recreation, Tourism, and Cemetery Department.

Capital expenditures summarize all the capital expenses budgeted to be spent throughout all the funds.

Debt Service expenditure highlights the debt obligations due in FY 2009-10.



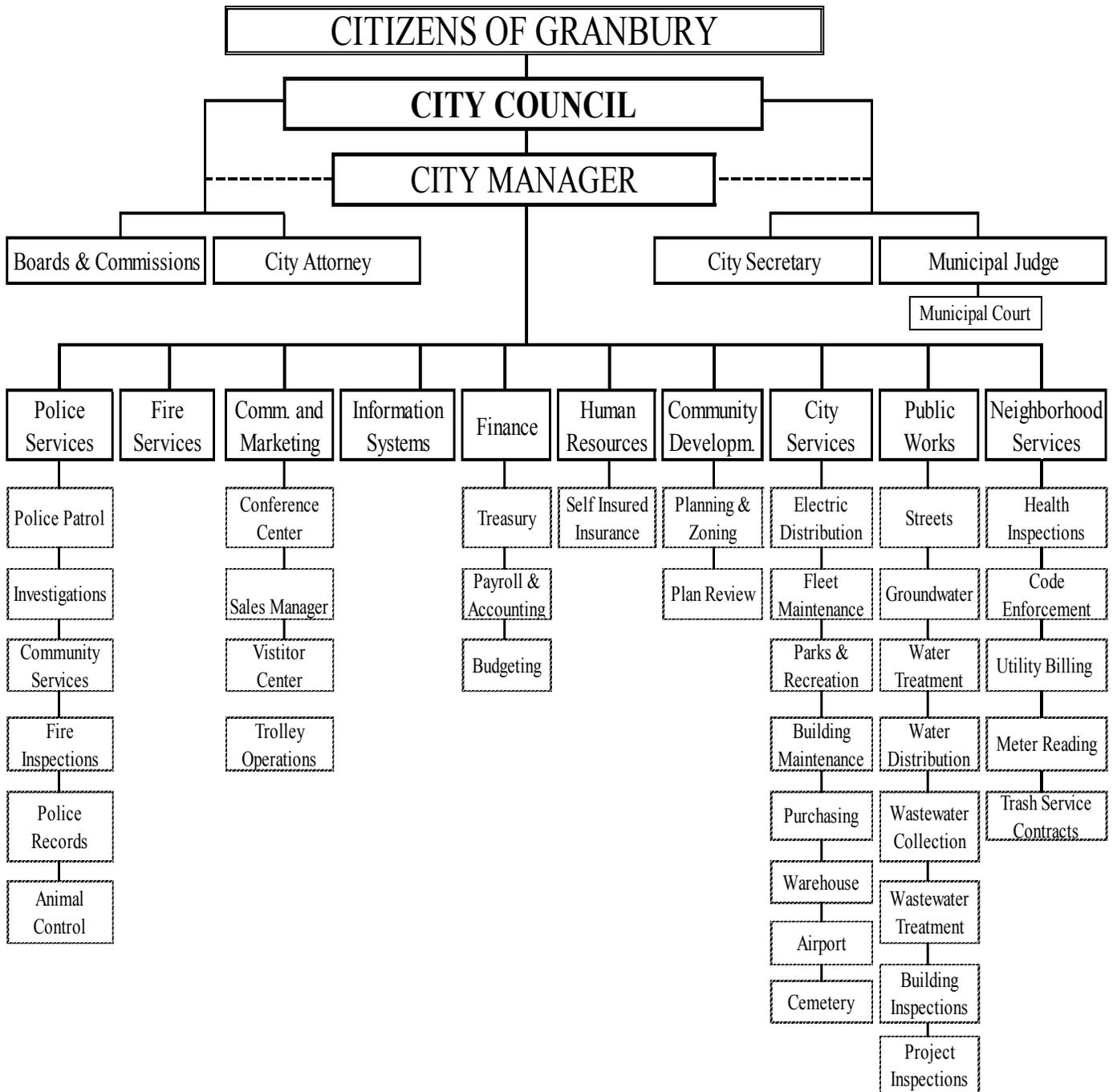


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FY 2011-12 BUDGET CALENDAR

Apr 18	March 31 - Prepare Initial Summary Only Budget with Basic Budget Assumptions. Budget projection worksheets updated as of March 31st and capital expenditure worksheets are distributed to department heads for review and for necessary updates to the 2010-11 Budget and initial 2011-12 Budget input.
Apr 29	Deadline for current year 2010-11 Budget Adjustment Submissions and initial projections for the 2011-12 Budget.
May 16	Update Initial Summary Budget with Preliminary April 30 th actuals as well as Ad Valorem Projections from the Hood County Appraisal District.
May 17	Finance Department requests from City Council members, a list of budget priorities and issues.
May 17	Finance Department meets with City Manager to discuss Budget Submissions/Objectives.
June 8-9	City Manager and Finance Department meets individually with department heads to discuss Budget Submissions, possible Budget Adjustments.
July 13	Municipal Utility Advisory Board meets to approve assumptions for the annual Budget for Utility Fund functions.
July 18-19	Offsite Budget workshop with the City Council.
July 29	Publish effective 2011/2012 Tax Rate.
August 1	Proposed Budget to be available for inspection in City Secretary's office.
August 1	Proposed budget submitted to the City Council.
August 9	<u>Regular City Council meeting</u> – Council budget work session. Council states date, time and place of public hearing on budget – Discuss tax rate; take record vote on tax rate; and schedule public hearing on tax rate
August 13	<u>Publish Notice of a Hearing on FY 2011/2012 Budget</u> (Not later than the 10th day before the date of the hearing) <u>Publish Notice of a Hearing on a Tax Rate increase/decrease</u> (Quarter page notice, to be published at least 7 days before the date of the hearing)
August 23	<u>Regular Council Meeting</u> - Public Hearing on the FY 2011/2012 Budget – 1 st Public Hearing on the 2011/2012 Tax Rate - Council adopts the FY 2011/2012 Budget
August 27	<u>Publish Notice of Vote on Tax Rate</u> (Quarter page notice to be published sometime before the meeting to adopt the tax rate)
September 6	Council adopts the 2011/2012 Tax Rate
October 1	New fiscal year begins.

Organizational Chart



Community Profile

Granbury is located in the heart of north Texas in Hood County and is home to approximately 8,200 people, and serves as the center of commerce and recreation to over 60,000 county residents. Granbury has successfully promoted tourism. Tourism has become a major economic benefit to the community.

Granbury is a Home Rule Charter City and operates under a Council-Manager form of government. A mayor and five council members are elected by majority of the entire city. Elections are held the first Saturday in May.

Historic Granbury



The City of Granbury and Hood County, Texas are rich in frontier folklore and Texas history. Granbury is the door to yesterday, with its Victorian architecture and charming country spirit. Granbury's old town square was the first in Texas to be listed in the National Register of Historic Places. Local legislation enacted in the early 1970's protects the architectural integrity of Granbury's pristine 19th- century structures and preserves them for the future. In 1969, the Brazos River was dammed to create sparkling Lake Granbury.

Today Granbury's pristine historic buildings are nestled on the shore of the lake, shining reminders of days gone- by and bright harbingers of days to come. Hood County was the fastest growing county in Texas from 1980 to 1985. The rapid growth of the county is a direct result of the creation of Lake Granbury and the revitalization of Granbury's historic square. The readers of Texas Highways magazine recently named Granbury's historic town square as the "Best Town Square in Texas". The Dallas/Fort Worth Metroplex and all the commercial, cultural and recreational facilities it offers, is just a short distance away.



Economy and Employment

Agriculture has long been Hood County's leading industry. Livestock especially beef, dairy cattle and other livestock has always been an important agriculture producer in Hood County, but the Granbury's promotion of tourism has helped to keep the economy booming. The City's Convention and Visitor's Bureau actively and aggressively promotes the City's attractions to the state and even nationally.

Many people live in Granbury and Hood County and commute to the Metroplex to work every day. The short distance to the Metroplex makes Granbury an attractive place to live. The City's hometown atmosphere combines with aggressive development attitude to produce results.

The City anticipates future growth in the local economy as a result of capital improvements completed these past years and new projects budgeted this year. The City has been successful in attracting several residential developments, single- family and multi-family, with one of these developments being an up-scale residential development with an 18-hole championship golf course and another offering a neighborhood feeling with residential development being commingled with neighborhood shops.

City of Granbury has several recently completed commercial developments: The Luton Ranch Retail Center, HEB, Race Track, Panda Express, Chick Fil-A, Hoffbrau Steaks restaurant, and many other new developments. The City has already been fortunate to have a Wal-Mart Supercenter that has been a catalyst to the regional economy for several years and is one of the City's major employers. Chili's Restaurant, Walgreen's Drugs, Home Depot, Lowes and two (2) commercial shopping centers have been added to the City's economy recently or are under construction.

Lake Granbury Medical Center is one of the area's largest non-retail employers, providing employment for doctors, nurses and other health care personnel. The hospital currently underwent a notable expansion of its emergency room, patient care and medical center facilities. The Lake Granbury Medical Center is now able to provide the most current state-of-the-art facilities in the north Texas area.

Other organizations with more than fifty employees include Granbury Independent School District, the City of Granbury and Hood County. The school district has been experiencing such tremendous growth that it added two (2) new middle schools.

Culture and Recreation

More than fifty local churches provide worship and fellowship for twenty denominational groups. A synagogue is located in Fort Worth.

Granbury's residents can take advantage of many activities offered by the Granbury Parks and Recreation Department, Hood County Historical Museum, and the Hood County Public Library. Numerous organizations such as 4-H, Girl and Boy Scouts, Campfire Girls, Future Farmers of America, and the Boys and Girls Clubs encourage the personal growth of young people.

The City's Beach Area provides a space for a day of leisure and relaxation along the shores of Lake Granbury. The municipal swimming pool at the Pearl Street Park offers a unique swimming experience that entire families will enjoy. It is adjacent to the City's new sports complex and playgrounds. The sports complex offers soccer fields, youth baseball and softball as well as adult softball fields.



Lake Granbury provides a scenic 33.5 mile long lake offering boating, fishing, waterskiing, canoeing and swimming. Four parks operated by the Brazos River Authority provide boat ramps, swimming, camping and picnicking.

Theater-goers can enjoy the wide variety of productions put on by the Granbury Opera House. The Opera House was built in 1886 and was restored and reopened its doors to professional, live theater in 1975. The Opera House features musicals, plays and melodramas year-round. Granbury Live Theater provides nostalgia concerts on weekends. Granbury High School Theater Department also provides live shows throughout the year.



Many other cultural and recreational facilities are within a one-hour drive east on US Highway 377 in the Dallas/Fort Worth area. Granbury offers all the amenities of small town life while the conveniences offered by a large metropolitan area are easily within reach.



Education

Granbury schools provide high-quality education for the district's children. The public school system is large enough to offer progressive and diverse programs, and small enough to allow teachers and administrators to cultivate a personal, active interest in each student. The instructional staff at GISD is exceptionally well-qualified. Award winning programs in academics, fine arts, vocational education, athletics, and leadership are available to the district's more than 6,810 students.

Miscellaneous Statistical Information General City Information

Form of Government	Council- Manager
Area	13.6 sq. miles
Miles of streets	125
Number of street lights	168
Total City employees	155

Recreation and Culture

Number of parks	5
Acres of parks	155

Public Safety

Number of fire stations	2
Number of volunteer firefighters	50
Pieces of firefighting equipment	24
Number of police stations	1
Number of police officers	34

Utility Customers

Number of Electric customers	3,200
Number of Water customers	4,400
Number of Wastewater customers	3,400
Number of Garbage customers	2,400

Education

Number of Attendance Centers	12
Number of students	6,833

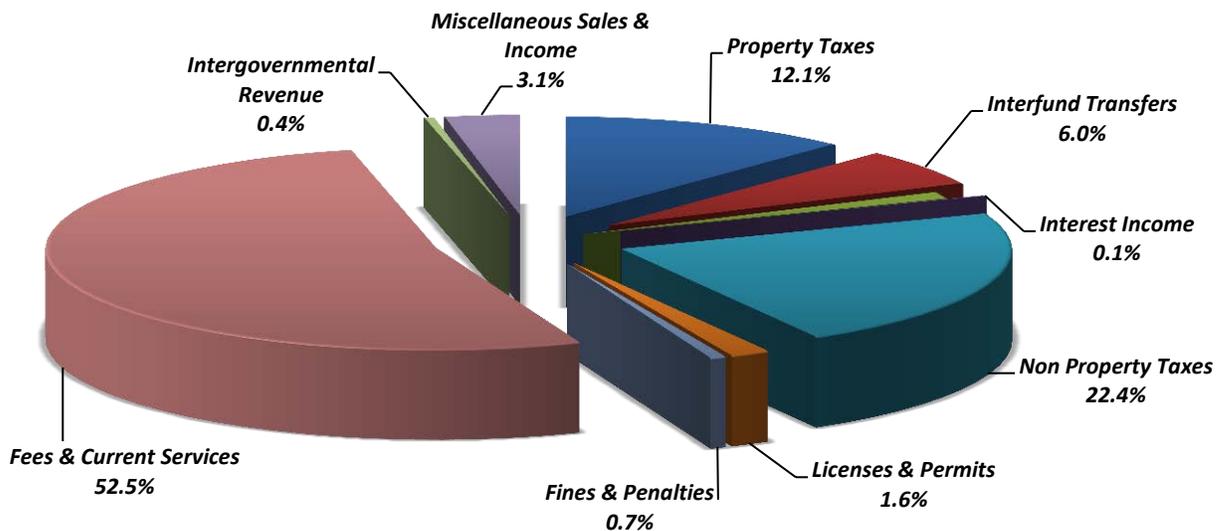
Consolidated Budget Summary by Fund Fiscal Year 2011-2012

	<i>General Fund</i>	<i>Enterprise Fund</i>	<i>Special Revenue Funds</i>	<i>General Debt Service</i>	<i>General CIP Fund</i>	<i>Utility CIP Fund</i>	<i>Grand Total</i>
<i>Revenues:</i>							
Property Taxes	\$1,479,858	\$0	\$0	\$2,567,453	\$0	\$0	\$4,047,311
Sales Taxes	5,580,541	-	-	-	-	-	\$5,580,541
Franchise Taxes	1,400,530	-	-	-	-	-	\$1,400,530
Other Taxes	-	-	500,000	-	-	-	\$500,000
Licenses and Permits	550,000	-	-	-	-	-	\$550,000
Fines and Forfeitures	217,623	-	-	-	-	-	\$217,623
Fees and Current Services	162,000	16,519,882	808,500	-	-	-	\$17,490,382
Interest Income	24,000	6,000	-	-	-	-	\$30,000
Misc Sales and Income	267,164	509,617	261,412	-	-	-	\$1,038,193
Intergovernmental Revenue	134,908	-	-	-	-	-	\$134,908
Total Revenues	\$9,816,624	\$17,035,500	\$1,569,912	\$2,567,453	\$0	\$0	\$30,989,489
<i>Other Financing Sources:</i>							
Fund Balance Used	200,000	-	-	-	-	-	\$200,000
Interfund Transfers	908,115	-	537,029	538,902	-	-	\$1,984,046
Total Revenues & Fin.Sources	10,924,740	17,035,500	2,106,941	3,106,355	-	-	33,173,535
Beginning Fund Balances	\$4,523,059	5,691,551	(166,086)	182,984	8,721,491	123,475	\$19,076,474
Total Available Resources	\$15,447,798	\$22,727,051	\$1,940,855	\$3,289,339	\$8,721,491	\$123,475	\$52,250,009
<i>Expenditures:</i>							
General Government	3,382,958	\$1,632,659	546,458	\$0	\$0	\$0	\$5,562,075
Public Safety	3,611,610	-	-	-	-	-	\$3,611,610
Community Development	767,085	-	-	-	-	-	\$767,085
Public Works	659,372	12,360,746	-	-	-	-	\$13,020,118
Culture and Recreation	1,507,781	-	1,517,729	-	-	-	\$3,025,510
Capital Improvements	200,000	195,000	-	-	-	-	\$395,000
Debt Service: Principal	-	722,198	-	1,830,000	-	-	\$2,552,198
Debt Service: Interest	-	511,643	-	1,273,578	-	-	\$1,785,221
Administrative Fees	-	700	-	2,777	-	-	\$3,477
Total Expenditures	10,128,806	15,422,946	2,064,187	3,106,355	-	-	\$30,722,293
<i>Other Financing Uses:</i>							
Interfund Transfers	537,029	867,114	-	-	-	-	\$1,404,143
Expenditures & Other Uses	10,665,835	16,290,059	2,064,187	3,106,355	-	-	\$32,126,436
Ending Fund Balances	\$4,781,963	\$6,436,991	(123,332)	\$182,984	\$8,721,491	\$123,475	\$20,123,573
Total Fund Commitments/ Fund Balance	\$15,447,798	\$22,727,051	\$1,940,855	\$3,289,339	\$8,721,491	\$123,475	\$52,250,009

Consolidated Summary of Revenues 2011-2012

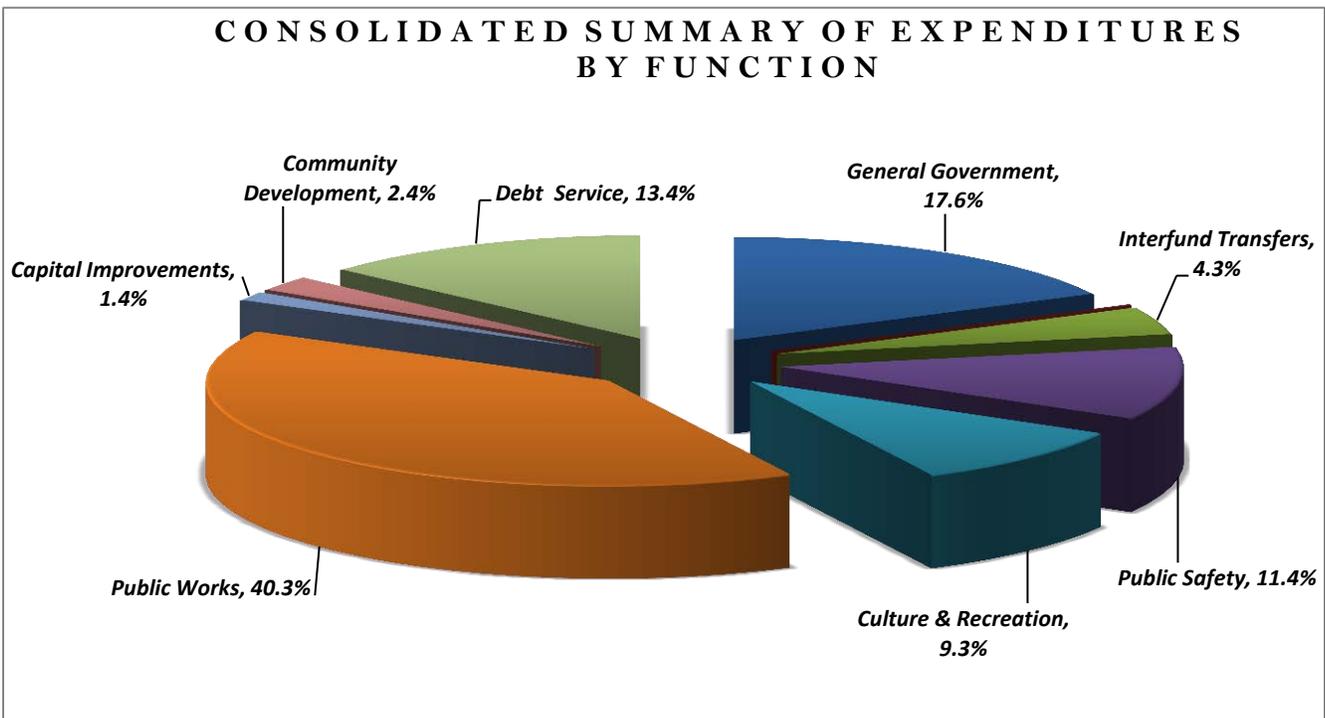
	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Revenues				
Property Taxes	4,173,090	4,245,654	4,202,013	4,047,311
Non Property Taxes	7,091,676	7,275,872	7,797,998	7,481,071
Licenses & Permits	432,931	318,000	694,608	550,000
Fines & Penalties	198,068	217,623	218,776	217,623
Fees & Current Services	17,382,268	17,431,882	19,084,366	17,490,382
Interest Income	28,729	5,000	17,628	30,000
Miscellaneous Sales & Income	2,545,886	1,106,341	1,920,507	1,038,193
Intergovernmental Revenues	408,834	128,047	149,206	134,908
Total Revenues	32,261,482	30,728,419	34,085,101	30,989,489
Other Financing Sources				
Fund Balance Used	-	171,867	-	200,000
Interfund Transfers	2,055,507	1,990,096	2,018,478	1,984,046
Bond Proceeds	-	-	-	-
Total Other Financing Sources	2,055,507	2,161,963	2,018,478	2,184,046
Bond Proceeds Used	1,949,391	-	-	-
Total Revenues, Other Financing Sources & Fund Balance/Working Capital	36,266,379	32,890,382	36,103,579	33,173,535

CONSOLIDATED SUMMARY OF REVENUES BY SOURCE



Consolidated Summary of Expenditures 2011-2012

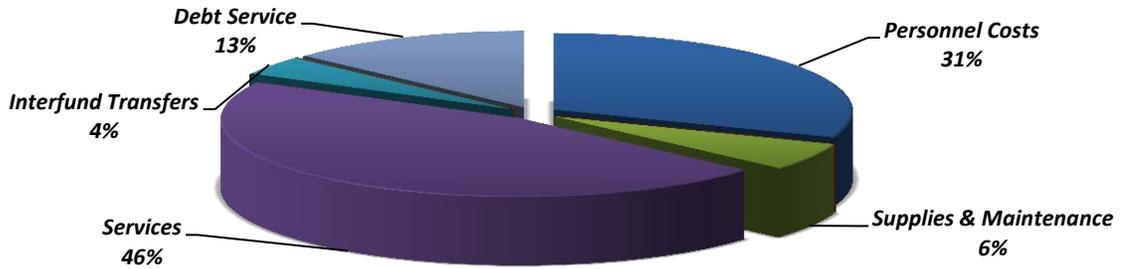
Expenditures	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
General Government	5,875,713	5,729,562	5,587,048	5,562,075
Public Safety	3,459,827	3,549,937	3,509,303	3,611,610
Community Development	808,018	812,713	671,287	767,085
Public Works	14,120,080	13,351,627	14,015,856	13,020,118
Culture & Recreation	2,626,174	2,728,944	2,714,404	3,025,510
Capital	2,685,585	476,851	841,460	395,000
Debt Service	4,244,182	4,173,757	4,496,137	4,340,895
Total Expenditures	<u>33,819,578</u>	<u>30,823,391</u>	<u>31,835,493</u>	<u>30,722,293</u>
Other Financing Uses				
Interfund Transfers	993,543	1,256,749	936,375	1,404,143
Total Other Financing Uses	<u>993,543</u>	<u>1,256,749</u>	<u>936,375</u>	<u>1,404,143</u>
Total Expenditures & Other Financing Use	<u><u>34,813,121</u></u>	<u><u>32,080,140</u></u>	<u><u>32,771,868</u></u>	<u><u>32,126,436</u></u>





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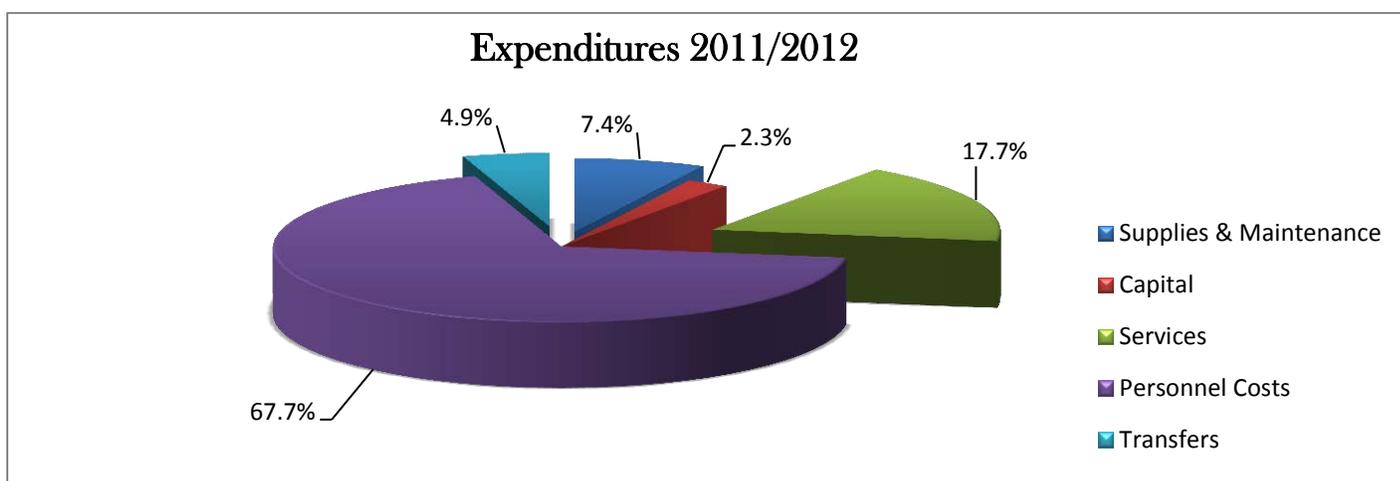
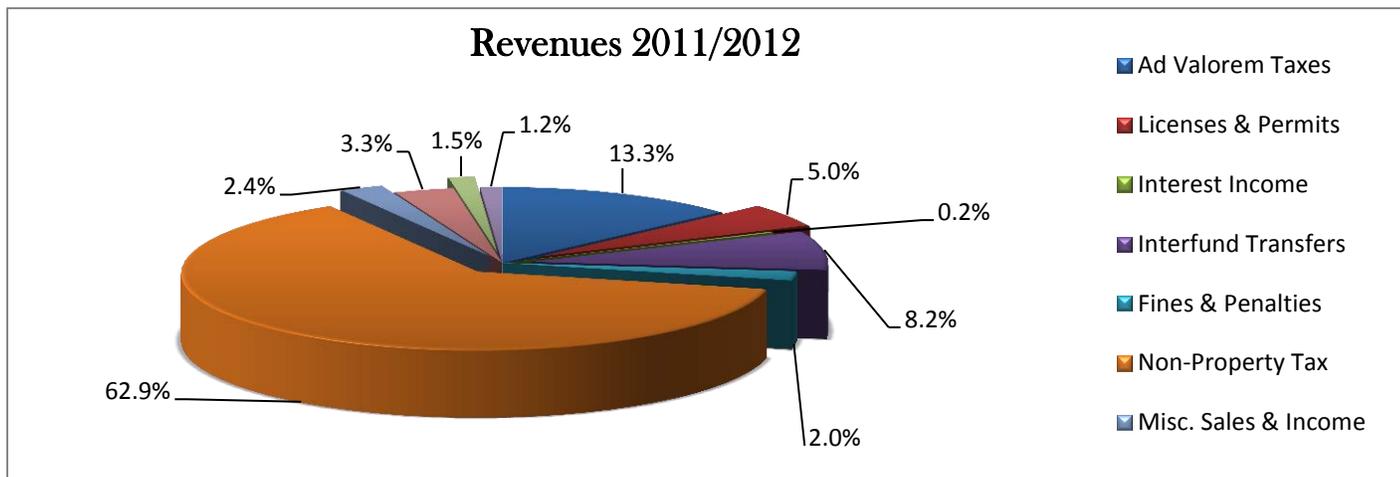
CONSOLIDATED BUDGET SUMMARY EXPENDITURES BY OBJECT CODE CATEGORY



	<u>Personnel</u> <u>Costs</u>	<u>Supplies &</u> <u>Maintenance</u>	<u>Services</u>	<u>Interfund</u> <u>Transfers</u>	<u>Capital</u>	<u>Debt</u> <u>Service</u>	<u>Grand</u> <u>Total</u>
City Council	\$ 6,561	\$ 4,000	\$ 173,561	\$ -	\$ 200,000	\$ -	\$ 384,122
City Manager	234,551	1,900	23,760	-	-	-	\$ 260,211
City Secretary	143,583	6,650	19,300	-	-	-	\$ 169,533
Legal	137,365	2,460	48,258	-	-	-	\$ 188,083
Finance	325,826	9,000	18,830	-	-	-	\$ 353,656
Purchasing	134,682	1,036	5,630	-	-	-	\$ 141,348
Social Services	-	-	43,000	-	-	-	\$ 43,000
Mgmt Info Services	163,128	45,748	240,174	-	-	-	\$ 449,050
City WIFI	53,967	7,730	95,057	-	-	-	\$ 156,754
Channel 27	42,406	700	9,720	-	-	-	\$ 52,826
Human Resources	191,538	3,414	31,083	-	-	-	\$ 226,035
Warehouse Operations	45,929	2,730	45,720	-	-	-	\$ 94,379
Public Works	247,763	6,800	40,167	-	-	-	\$ 294,730
Streets	220,038	91,940	52,664	-	-	-	\$ 364,642
Community Development	597,702	12,332	103,702	-	-	-	\$ 713,736
Economic Development	53,349	-	-	-	-	-	\$ 53,349
Municipal Court	204,587	2,190	7,010	-	-	-	\$ 213,787
Police	2,703,206	171,099	217,686	-	-	-	\$ 3,091,991
Fire	104,691	83,344	117,797	-	-	-	\$ 305,832
Fleet Maintenance	172,189	20,379	6,970	-	-	-	\$ 199,538
Building Maintenance	359,796	77,434	8,406	-	-	-	\$ 445,636
Parks and Recreation	1,085,604	252,459	126,018	-	-	-	\$ 1,464,081
Cemetery	38,970	4,480	250	-	-	-	\$ 43,700
Non-Departmental	-	3,070	415,717	537,029	-	-	\$ 955,816
Utility Administration	111,654	3,050	123,000	-	-	-	\$ 237,704
Meter Reading	80,790	27,060	2,940	-	50,000	-	\$ 160,790
Ground Water	-	90,000	230,100	-	-	-	\$ 320,100
Water Treatment	275,067	82,775	1,338,000	-	-	-	\$ 1,695,842
Water Distribution	241,034	114,030	205,386	-	-	-	\$ 560,450
Wastewater Treatment	371,564	99,130	227,700	-	-	-	\$ 698,394
Wastewater Collection	92,780	190,000	88,358	-	-	-	\$ 371,138
Electric	469,131	94,920	7,855,956	-	145,000	-	\$ 8,565,007
City Services	175,388	2,380	6,257	-	-	-	\$ 184,025
Non-Departmental	-	9,300	1,385,655	867,114	-	1,234,541	\$ 3,496,609
Tourism	594,329	112,470	810,930	-	-	-	\$ 1,517,729
Airport	71,316	248,116	187,026	-	-	-	\$ 506,458
Historical Properties	-	-	40,000	-	-	-	\$ 40,000
Debt Service	-	-	-	-	-	3,106,355	\$ 3,106,355
General CIP	-	-	-	-	-	-	\$ -
Utility CIP	-	-	-	-	-	-	\$ -
TOTAL ALL FUNDS	\$ 9,750,484	\$ 1,884,126	\$14,351,788	\$ 1,404,143	\$ 395,000	\$ 4,340,895	\$ 32,126,436

General Fund

	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Beginning Fund Balance	4,026,422	4,162,763	4,162,763	4,996,596
Revenues				
Ad Valorem Taxes	1,221,554	1,510,009	1,466,368	1,479,858
Non-Property Tax	6,621,236	6,775,872	7,276,196	6,981,071
Licenses & Permits	432,931	318,000	694,608	550,000
Fines & Penalties	198,068	217,623	218,776	217,623
Park Revenues	185,677	162,000	208,246	162,000
Interest Income	3,433	2,500	14,950	24,000
Misc. Sales & Income	344,367	339,077	313,292	267,164
Intergovernmental Revenues	408,234	128,047	148,656	134,908
Total Revenues	9,415,499	9,453,128	10,341,091	9,816,624
Other Financing Sources				
Interfund Transfers	1,163,732	905,013	937,895	908,115
Fund Balance Used	-	171,867	-	200,000
Total Other Financing Sources	1,163,732	1,076,880	937,895	1,108,115
Total Revenues & Other Financing Sources	10,579,231	10,530,007	11,278,986	10,924,740
Expenditures				
Personnel Costs	7,252,589	7,465,250	7,122,137	7,267,431
Supplies & Maintenance	827,674	791,127	866,411	810,895
Services	1,716,362	1,708,673	1,610,051	1,850,480
Capital	308,166	188,778	504,439	200,000
Total Expenditures	10,104,792	10,153,828	10,103,037	10,128,806
Other Financing Uses				
Interfund Transfers	338,098	342,115	342,115	537,029
Total Other Financing Uses	338,098	342,115	342,115	537,029
Total Expenditures & Other Financing Uses	10,442,890	10,495,943	10,445,152	10,665,835
Ending Fund Balance	4,162,763	4,196,827	4,996,596	5,255,501



Fund Description:

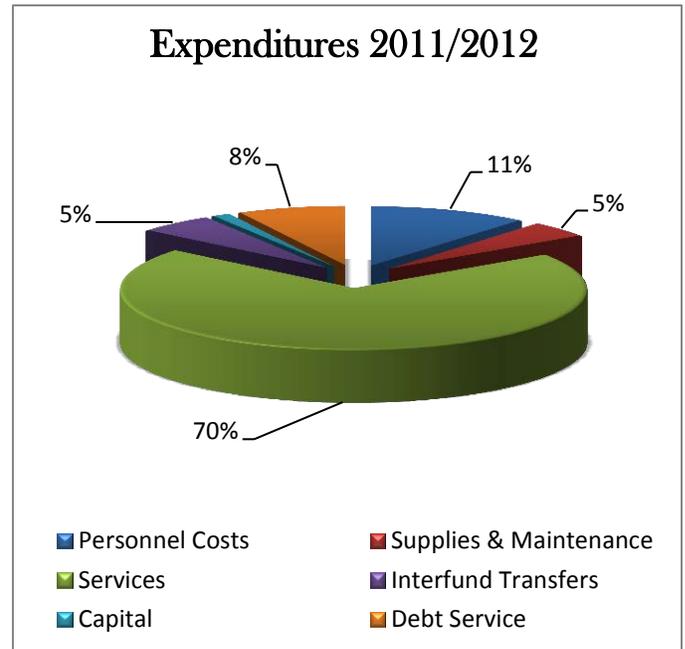
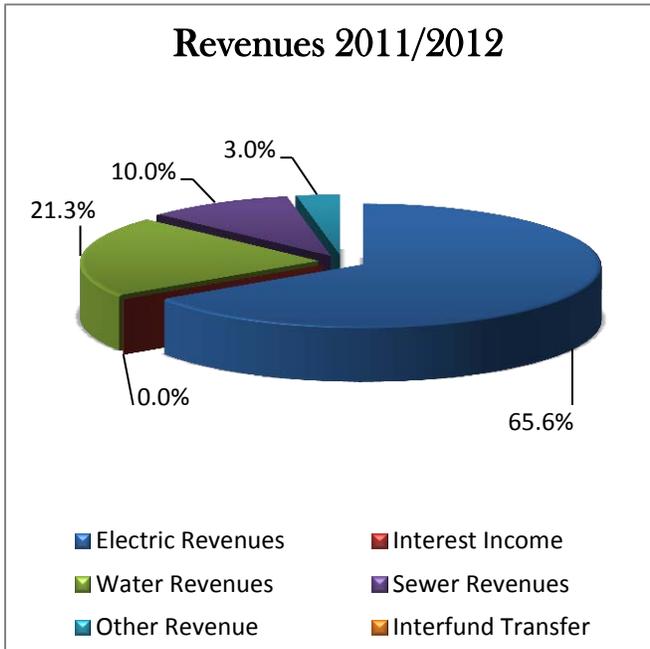
The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund.

Significant Issues/Comments:

- Property values decreased by \$59M and net property tax revenues decreased by 2% compared to FY 2010/11 budget.
- Sales tax revenues were increased by 10% compared to the amount expected to be collected in FY 2010/11.
- Interfund transfers to the Tourism Fund are \$497,029. There will be no Interfund transfer to the Airport in 2011/12 from the General Fund.
- The use of General Fund reserves will be utilized in 2011/12.

Utility Fund

	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Beginning Working Capital	2,090,757	3,187,180	3,187,180	5,691,551
Revenues				
Fees & Service Charges	16,465,762	16,519,882	18,071,897	16,519,882
Interest Revenue	2,303	2,500	4,200	6,000
Miscellaneous Sales & Income	1,953,067	499,392	1,359,224	509,617
Total Revenues	18,421,132	17,021,775	19,435,320	17,035,500
Other Financing Sources				
Interfund Transfers	118,215	197,664	197,664	-
Fund Balance Used	-	-	-	-
Total Other Financing Sources	118,215	197,664	197,664	-
Total Revenues & Other Financing Sources	18,539,347	17,219,439	19,632,984	17,035,500
Expenses				
Personnel Costs	1,719,637	1,743,924	1,817,959	1,817,408
Supplies & Maintenance	825,967	689,665	790,395	712,645
Services	12,833,430	11,981,204	12,369,291	11,463,352
Capital	428,028	288,073	337,021	195,000
Debt Service	980,417	897,308	1,219,687	1,234,541
Total Expenses	16,787,479	15,600,173	16,534,353	15,422,945
Other Financing Uses				
Interfund Transfers	655,445	914,634	594,260	867,114
Total Other Financing Uses	655,445	914,634	594,260	867,114
Total Expenses & Other Financing Uses	17,442,924	16,514,807	17,128,613	16,290,059
Ending Fund Balance	3,187,180	3,891,812	5,691,551	6,436,992



Fund Description:

The Utility Fund is used to account for the revenues from water, sewer and electric operating and maintenance activities and the expenses of the departments that support these activities. These departments include the water and wastewater treatment plants, the water distribution and wastewater collection departments and the electric department. This fund also funds the fleet maintenance, building maintenance and community services functions.

Significant Issues/Comments:

- Revenues from the water, sewer, and electric services support this fund. The Utility Fund budget for FY 2011-12 is \$16,519,882.
- The use of Utility Fund reserves will not be utilized in 2011/12.

Tourism Fund

	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Beginning Fund Balance	(363,162)	(463,548)	(463,548)	(481,509)
Revenues				
Hotel Occupancy Taxes	470,440	500,000	521,802	500,000
Interest Revenue	-	-	(1,710)	-
Conference Center Revenue	430,179	425,000	419,184	483,500
Other Income	40,766	47,200	36,216	37,200
Total Revenues	<u>941,384</u>	<u>972,200</u>	<u>975,492</u>	<u>1,020,700</u>
Other Financing Sources				
Interfund Transfers	140,559	306,615	302,115	497,029
Total Other Financing Sources	<u>140,559</u>	<u>306,615</u>	<u>302,115</u>	<u>497,029</u>
Total Revenues & Other Financing Sources	<u>1,081,943</u>	<u>1,278,815</u>	<u>1,277,607</u>	<u>1,517,729</u>
Expenditures				
Personnel Costs	434,210	467,894	437,667	594,329
Supplies & Maintenance	94,163	101,230	93,450	112,470
Services	643,956	660,191	754,451	800,930
Capital Outlay	-	-	-	-
Other Services	10,000	10,000	10,000	10,000
Total Expenditures	<u>1,182,329</u>	<u>1,239,315</u>	<u>1,295,567</u>	<u>1,517,729</u>
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Other Financing Uses	<u>1,182,329</u>	<u>1,239,315</u>	<u>1,295,567</u>	<u>1,517,729</u>
Ending Fund Balance	<u>(463,548)</u>	<u>(424,048)</u>	<u>(481,509)</u>	<u>(481,509)</u>

Fund Description:

The Tourism Fund is used to account for hotel occupancy revenues that are legally restricted for expenditures for particular purposes.

Significant Issues/Comments:

- The level of funding from the General Fund includes \$11,020 of funding for Granbury Opera House expenditures.
- Revenue projections for the hotel occupancy taxes are held constant compared to the expected projection of \$500,000 for FY 2010-11.

Granbury Historical Properties

	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Beginning Fund Balance	267,404	270,406	270,406	264,462
Revenues				
Interest Revenue	1,242	-	501	-
Other Income	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Total Revenues	<u>1,242</u>	<u>-</u>	<u>501</u>	<u>-</u>
Other Financing Sources				
Interfund Transfers	40,000	40,000	40,000	40,000
Total Other Financing Sources	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Total Revenues & Other Financing Sources	<u>41,242</u>	<u>40,000</u>	<u>40,501</u>	<u>40,000</u>
Expenditures				
Personnel Costs	-	-	-	-
Supplies & Maintenance	-	-	-	-
Services	38,240	40,000	46,445	40,000
Capital Outlay	-	-	-	-
Other Services	-	-	-	-
Total Expenditures	<u>38,240</u>	<u>40,000</u>	<u>46,445</u>	<u>40,000</u>
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Other Financing Uses	<u>38,240</u>	<u>40,000</u>	<u>46,445</u>	<u>40,000</u>
Ending Fund Balance	<u><u>270,406</u></u>	<u><u>270,406</u></u>	<u><u>264,462</u></u>	<u><u>264,462</u></u>

Fund Description:

Historical Properties Fund has been established to assist the City in acquisition/control of Historical properties deemed important to the growth and development of the City.

Significant Issues/Comments:

- This fund receives \$40,000 in transfers from the General Fund to cover the loan payment obligation of this fund.

Airport Fund

	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Beginning Fund Balance	(35,058)	33,549	33,549	50,960
Revenues				
Sale of Aviation Fuel	300,650	325,000	385,040	325,000
Interest Revenue	-	-	(313)	-
Other Income	207,687	220,672	211,775	224,212
Intergovernmental Revenues	600	-	550	-
Total Revenues	<u>508,937</u>	<u>545,672</u>	<u>597,052</u>	<u>549,212</u>
Other Financing Sources				
Interfund Transfers	53,254	-	-	-
Fund Balance Used	-	-	-	-
Total Other Financing Sources	<u>53,254</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues & Other Financing Sources	<u>562,191</u>	<u>545,672</u>	<u>597,052</u>	<u>549,212</u>
Expenses				
Personnel Costs	25,423	70,376	36,494	71,316
Supplies & Maintenance	283,832	248,116	354,465	248,116
Services	184,329	195,133	188,682	187,026
Capital Outlay	-	-	-	-
Total Expenses	<u>493,584</u>	<u>513,625</u>	<u>579,640</u>	<u>506,458</u>
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses & Other Financing Uses	<u>493,584</u>	<u>513,625</u>	<u>579,640</u>	<u>506,458</u>
Ending Fund Balance	<u><u>33,549</u></u>	<u><u>65,595</u></u>	<u><u>50,960</u></u>	<u><u>93,714</u></u>

Fund Description:

The Airport Fund is used to account for revenues and expenses related to the operation and maintenance of the Granbury Regional Airport. Capital improvements and equipment and debt payments on outstanding debt for the Airport are also accounted for here.

Significant Issues/Comments:

- Fuel charges and accompanying fuel costs fluctuate according to demand.
- Hangar revenue has accelerated since the opening of the new hangar operations.

General Debt Service Fund

	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Beginning Fund Balance	141,370	182,984	182,984	182,984
Revenues				
Ad Valorem Taxes	2,951,537	2,735,645	2,735,645	2,567,453
Interest Revenue	3,436	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>2,954,973</u>	<u>2,735,645</u>	<u>2,735,645</u>	<u>2,567,453</u>
Other Financing Sources				
Issuance of Debt	-	-	-	-
Payment of refunded bond	-	-	-	-
Bond (Discount)/Premium	-	-	-	-
Interfund Transfers	539,747	540,804	540,804	538,902
Total Other Financing Sources	<u>539,747</u>	<u>540,804</u>	<u>540,804</u>	<u>538,902</u>
Total Revenues & Other Financing Sources	<u>3,494,720</u>	<u>3,276,450</u>	<u>3,276,450</u>	<u>3,106,355</u>
Expenditures				
Debt Service				
Principal	1,800,000	1,880,000	1,880,000	1,830,000
Interest and Fiscal charges	1,460,738	1,392,878	1,392,878	1,273,578
Debt Issuance Cost	-	-	-	-
Agent Fees	3,026	3,572	3,572	2,777
Total Expenditures	<u>3,263,764</u>	<u>3,276,450</u>	<u>3,276,450</u>	<u>3,106,355</u>
Other Transfers	189,341	-	-	-
Total Expenses & Other Financing Uses	<u>3,453,106</u>	<u>3,276,450</u>	<u>3,276,450</u>	<u>3,106,355</u>
Ending Fund Balance	<u><u>182,984</u></u>	<u><u>182,984</u></u>	<u><u>182,984</u></u>	<u><u>182,984</u></u>

Fund Description:

The General Debt Service Fund is used to account for funds collected to pay general obligation bond debt service. These funds are collected from a portion of the ad valorem tax rate, which is based on the amount of debt service principal and interest to be paid in the current fiscal year.

Significant Issues/Comments:

- Property values decreased by \$59M (-6%) in FY 2011-12, reflecting a decrease from \$1,051M to \$992M.



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General Fund

The General Fund is responsible for providing basic services to the residents of the City. These services include Public Safety (Municipal Court, Police and Fire); Public Works (Public Works, Streets); Community Development (Development, Planning, Inspections); Parks and Recreation (Parks, Swimming Pool, Soccer Fields, Cemetery); Administrative Services (Finance, Purchasing, Social Services, Management Information Services); City Administration (City Council, City Secretary, Legal, City Manager).

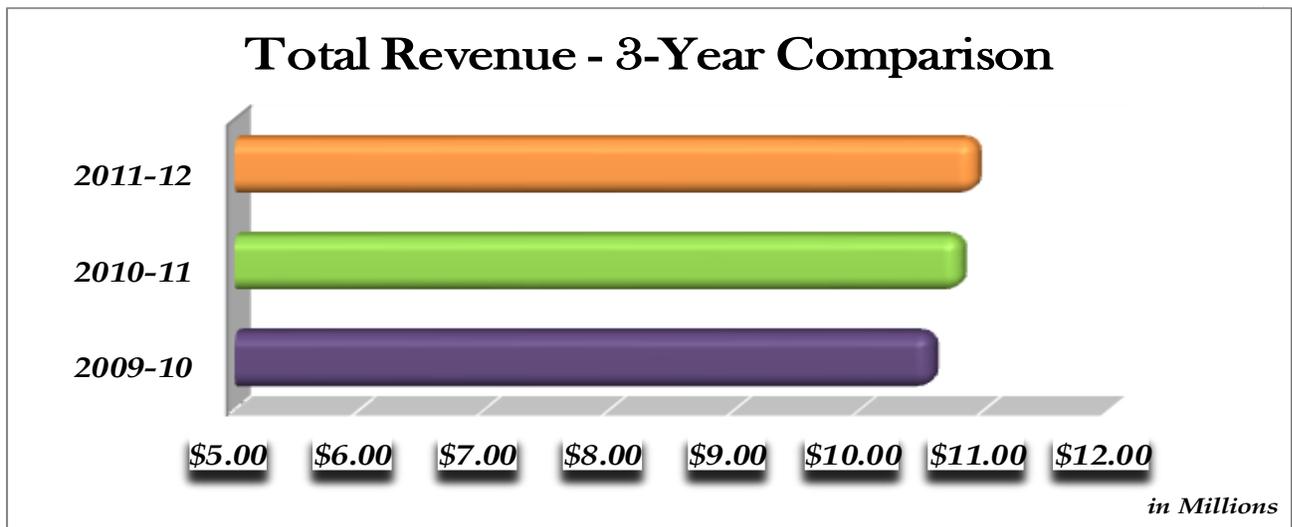
The General Fund's primary revenue sources are Ad Valorem Taxes, Sales Taxes, Franchise Fees and Charges for City Services. The City Council is responsible for establishing a tax rate for the General Fund.

State statutes require that if the Maintenance and Operations (M&O) portion of the tax rate exceeds the effective tax rate by 3%, then the City must publish a notice indicating the increase and hold a public hearing. If the increase is 8% or greater, the citizens have the right to petition for a "roll-back" election. If the election is successful, the M&O tax rate is limited to a maximum 8% increase.

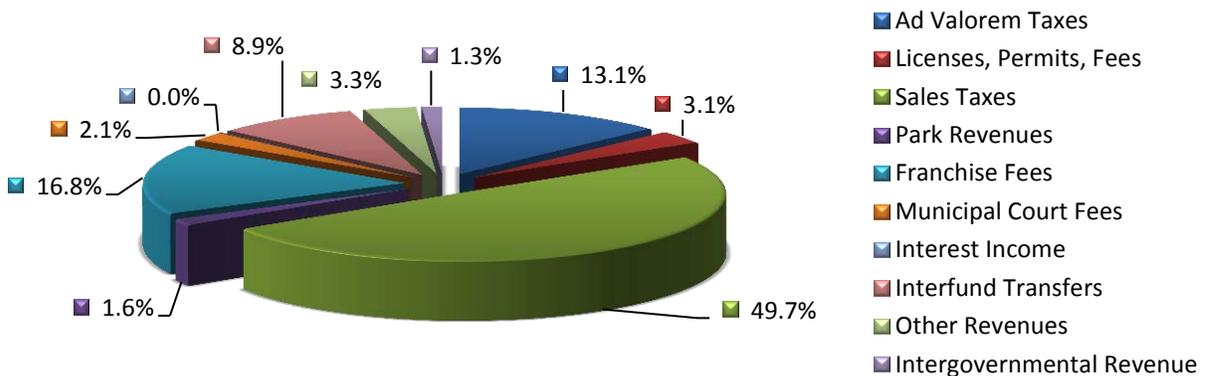
The sales tax rate inside the City of Granbury is 8.25%, with 1.5% being dedicated for City use. The remainder goes to the State (6.25%) and Hood County (0.5%).

GENERAL FUND REVENUES

Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Ad Valorem Taxes	1,221,554	1,510,009	1,466,368	1,479,858
Sales Taxes	5,267,444	5,063,342	5,760,407	5,580,541
Franchise Fees & Other	1,353,792	1,712,530	1,515,789	1,400,530
Licenses, Permits, Fees	432,931	318,000	694,608	550,000
Municipal Court Fees	198,068	217,623	218,776	217,623
Park Revenues	185,677	162,000	208,246	162,000
Interest Income	3,433	2,500	14,950	24,000
Other Revenues	344,367	339,077	313,292	267,164
Intergovernmental Revenue	408,234	128,047	148,656	134,908
Interfund Transfers	1,163,732	905,013	937,895	908,115
Fund Balance Used	-	171,867	-	200,000
Total Revenues	10,579,231	10,530,007	11,278,986	10,924,740



General Fund Revenue 2011-2012

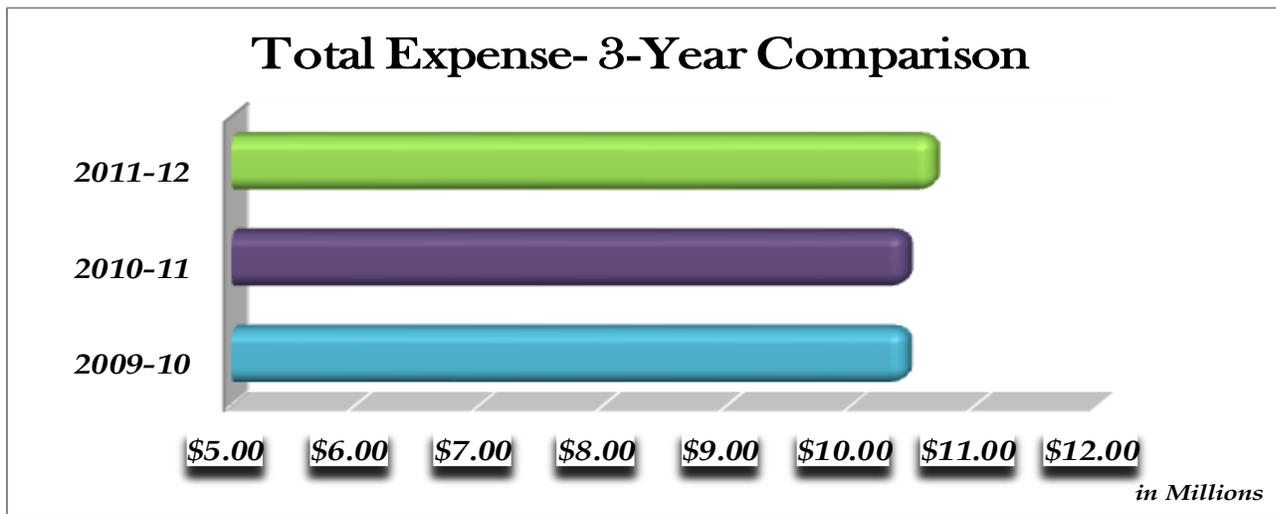


Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Ad Valorem Taxes				
Current Tax Revenue	1,221,554	1,510,009	1,466,368	1,479,858
Delinquent Tax Revenue	7,922	10,000	9,538	10,000
Penalty and Interest on Taxes	17,609	18,113	20,968	18,113
Tax Certificates	2,544	3,623	1,229	3,623
Total Ad Valorem Taxes	1,249,629	1,541,744	1,498,102	1,511,593
Sales Taxes				
Sales Taxes	5,267,444	5,063,342	5,760,407	5,580,541
Mixed Drink Taxes	47,357	40,000	49,612	40,000
Total Sales Taxes	5,314,801	5,103,342	5,810,019	5,620,541
Franchise Fees				
Cable TV Franchise Fees	79,904	80,000	89,058	80,000
Telephone Franchise Fees	87,214	78,000	94,991	78,000
Electric Franchise Fees	325,307	350,000	379,296	380,000
Solid Waste Franchise Fees	95,228	80,000	97,979	80,000
Gas Franchise Fees	43,058	50,000	48,793	50,000
Other Franchise Fees	-	-	-	-
Utility Fund Franchise Fees	647,648	1,002,795	724,326	660,795
Total Franchise Fees	1,278,360	1,640,795	1,434,443	1,328,795
Licenses, Permits, Fees				
Alcoholic Beverage Permits	11,435	15,000	11,215	15,000
Health Permits	31,435	35,000	33,760	45,000
Building/Housemoving Permits	159,549	150,000	306,102	266,900
Plumbing/Electric Permits	29,612	20,000	57,045	40,000
Pole Usage Fees	14,702	14,000	28,565	15,000
License Registration/Renewal	25,300	20,000	32,800	25,000
Street/Curb/Concrete Permit	2,240	1,000	660	1,000
Misc Permits/Fees/Licenses	111,577	60,000	103,657	80,000
Dog Pound Fees	1,050	500	450	500
Gas Well Permits & Fees	42,308	-	41,615	40,000
Accident Report Fees	2,194	1,000	2,040	1,500
Developers Fees	1,528	1,400	76,699	20,000
Car Storage/Impound Fees	-	100	-	100
Total Licenses, Permits, Fees	432,931	318,000	694,608	550,000
Municipal Court Fees				
Fines and Forfeitures	146,276	153,573	157,803	153,573
Parking Violation Fees	140	500	96	500
Court Fines for Building Securit.	3,873	4,100	4,839	4,100
Mun. Court Administ. Fess	18,364	26,250	25,905	26,250
Warrant Fees	20,857	25,200	19,121	25,200
Arrest Fees	8,558	8,000	11,012	8,000
Total Municipal Court Fees	198,068	217,623	218,776	217,623

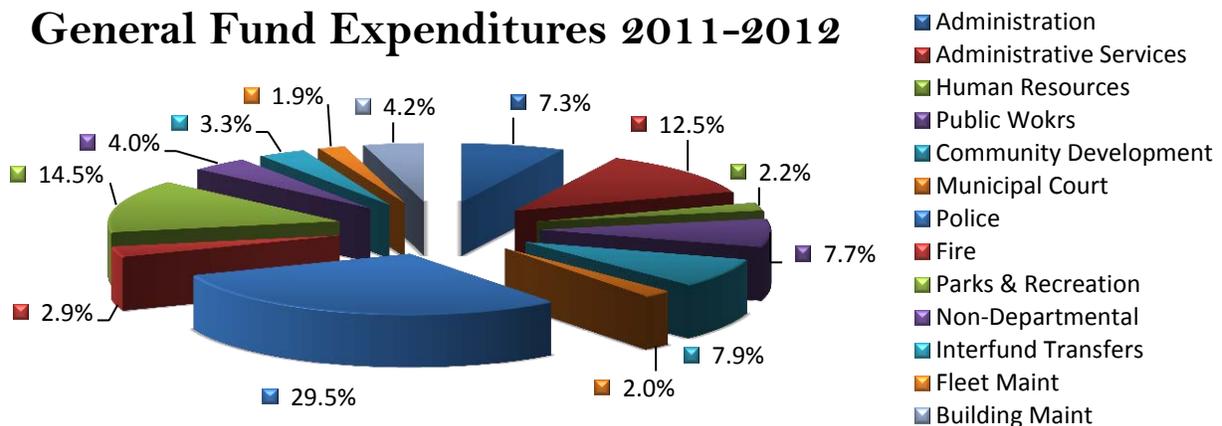
Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Park Revenue				
Ballfield Concessions	43,653	40,000	34,789	40,000
Beach Concession Revenue	26,497	25,000	16,256	25,000
Beach Rental	-	15,000	2,312	15,000
Swimming Lessons	8,800	4,500	5,182	4,500
Pool Concessions	9,352	10,000	9,823	10,000
Swimming Pool Admissions	26,472	30,000	26,867	30,000
Pavilion Use Fees	2,733	1,500	2,132	1,500
Recreation Activity Fees	21,429	30,000	39,111	30,000
Park Donation/Dedications	40,272	-	64,837	-
Park Gas Well Revenue	-	-	-	-
Ballfield Sign Space Lease	-	-	-	-
Ballfield Use Fees	4,568	4,000	4,898	4,000
Soccer Field Use Fees	1,902	2,000	2,040	2,000
Total Park Revenue	185,677	162,000	208,246	162,000
Interest Income				
Interest Income	3,433	2,500	14,950	24,000
Total Interest Income	3,433	2,500	14,950	24,000
Other Revenue				
Fund Balance Used	-	171,867	-	200,000
Lease of City Property	93,841	80,850	80,850	80,850
WIFI Network Income	64,943	40,000	71,413	40,000
Cemetery Gas Well Drilling	30,273	20,000	26,849	20,000
Books, Maps, Publications	126	200	877	200
Television Programming Revenue	10,200	94,000	27,914	30,000
Channel 27 Membership	-	-	-	-
Channel 27 Donations	-	-	2,000	-
Channel 27 Production Revenue	-	-	135	-
Donations	28,406	7,945	5,475	-
Cost Share Contributions	-	-	-	-
Miscellaneous Income	99,900	80,000	62,327	80,000
Special Class Fee	2,715	-	-	-
Proceeds of Auction	-	-	20,618	-
Cash Short/Over	(35)	-	(5)	-
Sale of Concessions	1,141	1,082	1,211	1,114
Service Fees	12,858	15,000	13,629	15,000
Total Other Revenue	344,367	510,944	313,292	467,164
Interfund Transfers				
Transfer In Shared Allocation	423,823	531,183	564,065	579,903
Transfer from Utility	550,567	373,830	373,830	328,212
Transfer in from Airport	-	-	-	-
Transfer in I&S	189,341	-	-	-
Total Interfund Transfers	1,163,732	905,013	937,895	908,115
Intergovernmental Revenue				
GISD Officer Reimbursement	9,024	9,200	9,024	9,200
Other Econ Dev Reimbursement	49,162	48,987	66,952	53,349
Other Revenue State	2,887	-	2,779	-
Other State Grants	86,021	64,460	64,501	66,959
Other Grant Revenue	255,740	-	-	-
Intergov Contributions	5,400	5,400	5,400	5,400
Total Intergovernmental	408,234	128,047	148,656	134,908
Total General Fund Revenue	10,579,231	10,530,007	11,278,986	10,924,740

GENERAL FUND EXPENDITURES

Expenditure Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Administration	769,232	773,123	896,946	801,949
Administrative Services	1,313,867	1,292,738	1,291,940	1,291,013
Human Resources	220,435	228,937	235,923	226,035
Public Works	789,940	791,793	618,157	659,372
Community Development	808,018	812,713	671,287	767,085
Municipal Court	199,345	206,084	205,639	213,787
Police	2,972,851	3,047,786	2,990,360	3,091,991
Fire	287,631	296,067	313,304	305,832
Fleet Maintenance	218,969	194,290	193,022	199,538
Building Maintenance	444,661	436,862	437,961	445,636
Parks and Recreation	1,443,845	1,489,629	1,418,836	1,507,781
Non-Departmental	327,831	395,028	325,224	418,787
Interfund Transfers	338,098	342,115	342,115	537,029
Capital Outlay	308,166	188,778	504,439	200,000
TOTAL EXPENDITURES	10,442,890	10,495,943	10,445,152	10,665,835



General Fund Expenditures 2011-2012



CITY COUNCIL

Department 10

Program Description

Granbury is a home-rule city. The City Council consists of five council members and a mayor. The mayor only votes in the instance of a tie-vote. All members of the Council are elected at-large. The City Council operates under the Granbury City Charter, City ordinances and State law. Four officers of the City are appointed by the City Council and operate under its guidance: City Manager, City Attorney, City Secretary and Municipal Judge.

The City Council is the policy-making arm of city government. It has a wide variety of tasks which include approving any expenditure of the City which exceeds the amount stipulated in the Charter and by State law, appointing board and commission members, ordering regular and special elections and considering zoning issues.

The City Council must study, analyze and approve complex plans for expansion and rehabilitation of the City’s utilities and other progressive plans that may benefit the citizens.

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Develop policies which enhance the quality of life for the community while preserving its unique character and natural resources.	A
• Ensure the long-term financial viability of Granbury.	A
• Promote community involvement and participation in local government.	E
• Attend all regular and special Council meetings.	A

<u>Performance Measures</u>	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Percent of the meetings in which 100% of Council Members were in attendance	99%	95%	99%
Number of Board Members appointed	70	70	70
Number of elections ordered and canvassed	2	1	1
Number of zoning issues considered	79	50	50
Number of code amendments enacted	50	55	55

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
FICA	10,416	10,748	4,596	5,967
Insurance for Personnel	13,285	-	60	-
Texas Workforce Commission	-	594	-	594
Total Personnel Costs	23,701	11,342	4,656	6,561
Supplies & Maintenance				
Office Supplies	869	900	268	900
Copier Expense	97	100	31	100
Non-Capital Tools & Equip	5,065	3,000	598	3,000
Total Supplies & Maint	6,031	4,000	898	4,000
Services				
Council Expense	139,008	78,000	78,500	78,000
Audit & Accounting	16,000	17,000	17,000	32,000
Consultants, Architect, Engr.	4,000	20,250	17,991	10,000
Telephone	399	1,000	682	561
Postage	2,393	2,750	27	500
Council Travel/Training	16,230	20,000	12,768	20,000
Meeting Refreshments	2,175	1,760	3,051	2,000
Meeting Recordings	31	1,040	58	100
Dues, Subscriptions, Member	5,220	2,400	3,116	4,100
Intergovernmental Relations	-	-	-	-
Miscellaneous Expenses	8,902	6,500	11,509	8,000
Special Events- City Hall	806	20,000	253	18,300
Total Services	195,164	170,700	144,954	173,561
Capital Outlay				
Office Equipment	-	-	-	-
Signs	-	-	-	-
Land	-	-	-	200,000
Total Capital Outlay	-	-	-	200,000
Total City Council	224,896	186,042	150,508	384,122

CITY MANAGER

Department 11

Program Description

The City Manager is appointed by the City Council and is the chief administrative and executive officer of the City.

The City Manager is responsible for the administration of all City departments and transfers City Council policy into viable work programs.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
City Manager	30	1	1	1
Executive Administrative Assistant	15	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> • Ensure the delivery of quality services to citizens through effective management and efficient administration. 	A
<ul style="list-style-type: none"> • Coordinate the implementation of City Council goals and objectives with all City Departments. 	A
<ul style="list-style-type: none"> • Facilitate community activities to address public requests for needs and services. 	C
<ul style="list-style-type: none"> • Improve citizen awareness and understanding of City programs, services and issues and promote a positive public image of the organization. 	E
<ul style="list-style-type: none"> • Respond to citizen concerns and City Council requests in a timely manner. 	A

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of citizen concerns resolved within 72 hours	95%	97%	98%
Percent of City Council requests completed within 72 hours	95%	99%	100%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	151,516	158,979	150,894	164,030
FICA	11,456	13,306	7,616	13,527
Vacation	4,029	-	63,964	-
Sick Leave	3,432	-	88,401	-
Overtime	-	-	-	-
Retirement	26,120	37,701	47,482	38,814
Longevity	2,710	2,950	2,910	790
Insurance	10,403	8,933	1,218	16,831
Workers Compensation	527	528	392	361
Texas Workforce Commission	378	198	24	198
Contract Labor	-	-	3,055	-
Total Personnel Costs	210,571	222,595	365,955	234,551
Supplies & Maintenance				
Office Supplies	737	640	1,712	640
Books, Maps, Pamphlets	-	80	-	80
Copier Expense	233	300	90	300
Vehicle Fuel	-	-	69	-
Non-Capital Tools & Equip	-	-	653	-
Maintenance- Vehicles	-	800	-	800
Maintenance- Office Equip	-	80	25	80
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	970	1,900	2,549	1,900
Services				
Telephone	2,834	4,650	1,735	600
Postage	429	320	9	320
Travel/Training	8,363	5,200	1,445	5,200
General Liability Insurance	508	470	526	470
Dues/Subscription/Membersh	4,541	4,295	3,849	4,295
Car Allowance	12,000	12,000	2,000	12,000
Other Expense	100	875	-	875
Bank/Other Fees	-	-	-	-
Total Services	28,775	27,810	9,565	23,760
Capital Outlay				
Automobiles	-	-	-	-
Radios & Assoc Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Manager	240,315	252,305	378,070	260,211

CITY SECRETARY

Department 12

Program Description

The City Secretary is appointed by the City Council and in that capacity records, maintains, and/or composes minutes, ordinances, resolutions, agendas, proclamations and other miscellaneous records.

The City Secretary administers all municipal elections ordered by the City Council. This position is also Records Manager of the City and is responsible for the composition of the Records Retention and Destruction Schedule mandated by State Law. In addition, the City Secretary must see that all revisions to the Code of Ordinances are codified and distributed.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
City Secretary	21	1	1	1
Assistant to City Secretary	10	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

Performance Objectives

Related to Goal

- | | |
|---|--|
| <ul style="list-style-type: none"> • Administer regular and special elections in accordance with State Law and City Charter. • Publish all election notices without errors • Oversee the Records Management Program and compose and require compliance with the Retention/Destruction Schedule as mandated by State Law. • Perform all duties for the City Council according to the City Charter and State Law. • Perform all other duties of the office of the City Secretary in accordance with the law in a manner that best serves the citizens of Granbury. | <p>A</p> <p>A</p> <p>A</p> <p>A</p> <p>A</p> |
|---|--|

Performance Measures

	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of official election notices which were published without errors	100%	100%	100%
Percent of election calendar deadlines met	100%	100%	100%
Percent of departments that have submitted records inventory and analysis sheets	95%	97%	98%
Percent of departments within the City actively participating in the records destruction program	95%	98%	98%
Percent of questions regarding records answered within one day	95%	97%	98%
Percent of minutes which were transcribed without error and approved at the next Council meeting	98%	99%	99%
Percent of agenda packets delivered to Council four days prior to meeting	100%	100%	100%
Percent of research/public information requests fulfilled within two business days	95%	96%	95%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Salaries & Benefits				
Regular	83,280	91,516	84,918	94,141
FICA	6,802	7,261	6,835	9,600
Vacation	6,513	-	5,504	
Sick Leave	1,720	-	1,033	
Overtime	-	-	60	-
Retirement	14,225	15,414	15,414	20,667
Longevity	3,160	3,400	3,400	3,640
Insurance	13,868	14,290	14,055	15,081
Workers Compensation	287	288	214	256
Texas Workforce Commission	378	198	144	198
Total Salaries & Benefits	130,234	132,367	131,576	143,583
Supplies & Maintenance				
Office Supplies	871	800	1,398	1,000
Books, Maps, Pamphlets	95	-	-	-
Copier Expense	3,888	5,000	4,924	5,000
Non-Capital Equip & Tools	-	-	-	650
Total Supplies & Maint	4,853	5,800	6,322	6,650
Services				
Telephone	1,315	1,600	1,258	-
Postage	532	500	261	500
Travel/Training	2,352	2,600	3,303	2,600
Documents & Filing Fees	1,587	2,480	1,210	2,480
Advertising - Legal	3,011	3,750	5,801	3,750
General Liability Insurance	508	470	526	470
Dues/Subscription/Membersh	305	305	231	500
Election Expense	12,075	6,000	10,593	7,000
Codification	2,361	1,600	3,123	2,000
Total Services	24,047	19,305	26,306	19,300
Capital Outlay				
Codification	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Secretary	159,134	157,472	164,205	169,533

CITY ATTORNEY

Department 15

Program Description

The City Attorney's office ensures that City functions and services are performed in a lawful manner and is responsible for all legal affairs of the City.

Duties of this office include provisions of legal advice to the City Council, City Manager, boards and commissions, and all City departments; prosecutorial duties in Municipal Court; real estate matters including acquisitions, dispositions, and trade; and review of all contracts, resolutions, ordinances and items presented to the City Council.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
City Attorney	25	1	1	1
		<u>1</u>	<u>1</u>	<u>1</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Prepare and review legal documents in a timely manner.	A
• Provide legal advice with regard to Public Information requests in a timely manner.	E
• Prosecute all complaints in Municipal Court.	A
• Provide preventative legal advice to the City Council, City Manager, City Secretary, City Staff and City boards and commissions.	A

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of legal documents reviewed, researched and prepared within four days of receipt	90%	90%	90%
Percent of trials resulting in conviction in Municipal Court	80%	80%	80%
Percent of legal issues researched and an opinion rendered within six days of receipt	85%	85%	90%
Percent of Public Information requests reviewed within 24 hours of receipt	100%	100%	100%
Percent of requests researched and decisions to release or request an opinion from the Attorney General within eight days of receipt	100%	100%	100%
Percent of parties notified of position of City on Public Information requests within ten days of receipt	100%	100%	100%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Salaries & Benefits				
Regular	83,280	91,516	84,918	94,141
FICA	6,802	7,261	6,835	9,600
Vacation	6,513	-	5,504	-
Sick Leave	1,720	-	1,033	-
Overtime	-	-	60	-
Retirement	14,225	15,414	15,414	20,667
Longevity	3,160	3,400	3,400	3,640
Insurance	13,868	14,290	14,055	15,081
Workers Compensation	287	288	214	256
Texas Workforce Commission	378	198	144	198
Total Salaries & Benefits	130,234	132,367	131,576	143,583
Supplies & Maintenance				
Office Supplies	871	800	1,398	1,000
Books, Maps, Pamphlets	95	-	-	-
Copier Expense	3,888	5,000	4,924	5,000
Non-Capital Equip & Tools	-	-	-	650
Total Supplies & Maint	4,853	5,800	6,322	6,650
Services				
Telephone	1,315	1,600	1,258	-
Postage	532	500	261	500
Travel/Training	2,352	2,600	3,303	2,600
Documents & Filing Fees	1,587	2,480	1,210	2,480
Advertising - Legal	3,011	3,750	5,801	3,750
General Liability Insurance	508	470	526	470
Dues/Subscription/Membersh	305	305	231	500
Election Expense	12,075	6,000	10,593	7,000
Codification	2,361	1,600	3,123	2,000
Total Services	24,047	19,305	26,306	19,300
Capital Outlay				
Codification	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Secretary	159,134	157,472	164,205	169,533

FINANCE

Department 20

Program Description

Finance is responsible for the proper, accurate and timely recording of collections and disbursements of City funds and the reporting of these transactions in accordance with Generally Accepted Accounting Principles. This division also develops, coordinates and monitors the City's spending plans, including the annual Operating Budget and Capital Improvement Program. Further, Finance is responsible for cash management and investments, processes receipts of City monies and performs payroll distribution.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Finance Director	26	1	1	1
Assistant Finance Director	20	1	1	1
Financial Analyst	18	1	1	1
Accounting Specialist	15	1	1	1
City Hall Receptionist/Operator	10	1	1	1
Part Time Floater		0	0	.5
Part Time Visitor Center Receptionist	10	0.5	0.5	0
		<u>5.5</u>	<u>5.5</u>	<u>5.5</u>

Performance Objectives

Related to
Goal

- | | |
|---|---|
| • Provide timely, accurate financial reporting to City Council, City departments and citizens. | A |
| • Maintain budgetary controls to ensure compliance with the annual budget as adopted by the City Council. | C |
| • Manage cash and investments to ensure that the City receives a maximum rate of return on its investments with minimal risk while maintaining an adequate cash flow. | A |
| • Maintain a system of internal controls that will ensure that the assets of the City are adequately protected. | B |
| • Provide financial reporting conformity with generally accepted accounting principles that receives the Government Finance Officers Association (GFOA) Certificate of Achievement. | A |
| • Foster a "customer-oriented" approach toward internal departments of the City. | E |

Performance Measures

	<u>Actual</u> <u>2009-10</u>	<u>Estimate</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
Percent of time each month closed by the 10 th working day of the following month	100%	100%	100%
Percent of departments on or below budget at year-end	100%	97%	98%
GFOA Distinguished Budget Award received	Yes	Yes	Yes
GFOA Distinguished Financial Reporting Award received	Yes	Yes	Yes
Percent of miscellaneous receivables collected	98%	94%	95%
Average rate of return on investments	.82%	.19%	.20%
Average percent of available funds invested	99%	99%	99%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	275,059	296,868	257,232	203,699
FICA	22,105	23,277	21,145	18,281
Vacation	12,387	-	15,769	5,099
Sick Leave	4,440	-	5,344	22,944
Overtime	224	1,000	-	1,000
Retirement	42,561	46,625	43,877	37,439
Longevity	5,810	6,410	6,410	6,220
Insurance	34,749	35,724	33,920	30,161
Workers Compensation	921	916	680	488
Texas Workforce Commission	964	594	360	495
Total Personnel Costs	399,221	411,414	384,737	325,826
Supplies & Maintenance				
Office Supplies	3,128	2,690	4,226	4,500
Books, Maps, Pamphlets	-	-	23	-
Copier Expense	2,467	3,250	3,192	3,500
Non-Capital Equip & Tools	-	-	-	-
Maintenance- Office Equip	630	800	1,112	1,000
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	6,225	6,740	8,553	9,000
Services				
Telephone	1,473	1,800	1,431	600
Postage	3,447	3,900	3,888	3,900
Travel/Training	7,950	7,800	4,746	7,800
Advertising Promotions	100,000	-	-	-
Printing	718	720	1,754	1,500
General Liability Insurance	1,462	1,470	1,512	1,470
Dues/Subscription/Membersh	3,384	3,560	3,339	3,560
Bank/Other Fees	-	-	-	-
Total Services	118,435	19,250	16,671	18,830
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Finance	523,880	437,404	409,961	353,656

PURCHASING

Department 21

Program Description

The Purchasing Department procures all supplies, equipment and services for all departments within the City organization and is also responsible for the storage and warehousing of material and supplies. Procurement activities include establishing annual contract and blanket purchase orders to reduce costs; preparing bid specifications and tabulations; conducting bid proceedings; expediting materials; and preparing recommendations to the City Council for purchases over \$25,000. This division is also responsible for vehicle inventory (i.e. titles and licenses) and disposal of City-owned surplus property.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Purchasing Agent	18	1	1	1
Purchasing Assistant	11	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Develop and maintain a level of performance considered above average by our customers while maintaining a high degree of efficiency and economy.	B
• Provide the City of Granbury user departments with needed materials and services by utilizing best value purchases in a timely manner.	B
• Conduct sale of City-owned surplus property according to City ordinances.	B
• Maintain stock of all materials and supplies needed by other departments on a normal, routine basis.	B
• Deliver all requested supplies and materials to departments in a timely manner.	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of purchases orders processed within 14 days of receipts of requisition which were within control of Purchasing	99%	97%	99%
Percent of purchase orders processed after merchandise received	5.0%	7.0%	5.0%
Percent of bids awarded	95%	95%	97%
Percent of orders delivered within 24 hours	98%	96%	98%
Percent of time needed supplies and material were in stock	100%	95%	98%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	81,948	87,912	79,346	90,490
FICA	6,865	7,132	6,955	7,347
Vacation	4,654	-	5,687	-
Sick Leave	1,309	-	2,878	-
Overtime	-	-	-	-
Retirement	13,956	15,120	15,120	15,820
Longevity	5,070	5,310	5,310	5,550
Insurance	13,888	14,290	14,055	15,081
Workers Compensation	282	283	210	196
Texas Workforce Commission	378	198	144	198
Total Personnel Costs	128,349	130,245	129,706	134,682
Supplies & Maintenance				
Office Supplies	513	376	313	376
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	47	300	71	300
Wearing Apparel	64	160	29	160
Vehicle Fuel	-	-	-	-
Non-Capital Tools & Equip	129	200	922	200
Maintenance- Vehicles	-	-	-	-
Maintenance- Office Equip	-	-	619	-
Maintenance- Heavy Mach & Eq	-	-	-	-
Maintenance- Radios & Assoc Eq	-	-	-	-
Total Supplies & Maint	752	1,036	1,954	1,036
Services				
Telephone	287	300	253	-
Postage	1	150	5	150
Travel/Training	1,091	1,200	-	1,500
Advertising- Legal	-	-	-	-
General Liability Insurance	3,416	3,700	3,220	3,700
Dues/Subscription/Membersh	100	-	100	-
Auction Expenses	11	280	93	280
Total Services	4,905	5,630	3,671	5,630
Capital Outlay				
Pickups	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Purchasing	134,007	136,911	135,331	141,348

WAREHOUSE OPERATIONS

Department 25

Program Description

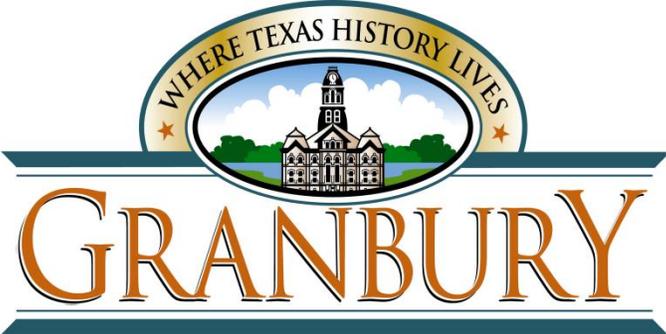
The Warehouse Operations division is responsible for the storage and warehousing of material and supplies needed on a routine basis and for storage of specially ordered materials and supplies for large construction projects.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Lead Warehouse Technician		0	0	0
Warehouse Technician	10	2	2	2
		<u>2</u>	<u>2</u>	<u>2</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Maintain stock of all materials and supplies needed by other departments on a normal, routine basis. 	B
<ul style="list-style-type: none"> Deliver all requested supplies and materials to all departments and customers in timely manner. 	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of orders delivered within 24 hours	98%	96%	98%
Percent of time routinely needed supplies and materials in stock	100%	95%	98%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	46,522	27,077	25,485	27,854
FICA	3,846	2,228	2,091	2,297
Vacation	2,606	-	846	-
Sick Leave	299	-	846	-
Overtime	1,382	1,500	889	1,500
Retirement	7,729	4,735	4,640	4,944
Longevity	580	550	550	670
Insurance	12,157	7,145	7,028	7,540
Workers Compensation	2,771	1,465	1,098	1,025
Texas Workforce Commission	378	99	72	99
Total Personnel Costs	78,270	44,799	43,545	45,929
Supplies & Maintenance				
Office Supplies	249	310	400	310
Copy Machine Supplies	2	10	-	10
Wearing Apparel	772	600	612	600
Vehicle Fuel	784	1,070	886	1,000
Non-Capital Tools & Equip	182	470	598	470
Maintenance- Motor Vehicles	424	340	201	340
Maintenance- Heavy Equip	120	-	-	-
Total Supplies & Maint	2,533	2,800	2,697	2,730
Services				
Electricity	17,577	18,000	18,629	18,000
Water	2,123	2,200	900	2,200
Natural Gas	1,426	2,700	994	2,700
Telephone	809	900	1,112	-
Sewer	1,219	1,700	517	1,200
Postage	-	-	-	-
Travel/Training	1,203	1,000	-	1,500
General Liability Insurance	1,202	2,200	1,004	2,200
Long-term Lease/Purchase	-	-	-	17,920
Dues, Subscriptions, Member	-	-	-	-
Total Services	25,560	28,700	23,156	45,720
Capital Outlay				
Pickups	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Warehouse Operations	106,363	76,299	69,398	94,379



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SOCIAL SERVICES

Department 22

Program Description

The City of Granbury recognizes the need for community-based service and social service agencies. These agencies provide needed services to the citizens that are not provided by the City government.

Hood County Committee on Aging	\$31,000
The Transit System, Inc.	<u>12,000</u>
	\$43,000

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Services				
Hood County Committee on Aging	28,298	31,000	31,000	31,000
The Transit System, Inc.	6,000	10,000	10,000	12,000
Total Services	<u>34,298</u>	<u>41,000</u>	<u>41,000</u>	<u>43,000</u>

MANAGEMENT INFORMATION SERVICES

Department 23

Program Description

The MIS division was established to provide the support necessary for the information processing needs of the City. The MIS division is dedicated to providing automated solutions that are effectively aligned with business requirements and tailored to provide support and service to internal and external users. Our customers are diverse, ranging from elected officials, city management and staff to citizens, businesses and visitors.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Information Systems Manager	25	1	1	1
Information Systems Technician	14	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

Performance Objectives

Related to Goal

- Increase E-Governmental communications. A
- Integrate Web 2.0 into business practices. B
- Provide ongoing systems support for current information technology and applications. A
- Identify opportunities for Intergovernmental partnering for increased cost savings & efficiency. C
- Improve the effectiveness of new and existing technologies through continued review, enhancements and by increasing the associate skill levels of departmental personnel. A

Performance Measures

	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of time when computers are available during prime operation time	98%	98%	100%
Percent of trouble requests responded to within one hour	100%	99%	99%
Percent of projects completed within established timeframe and within budget	100%	99%	100%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	105,218	110,131	105,455	117,375
FICA	7,279	8,531	7,487	9,104
Vacation	2,580	-	4,389	-
Sick Leave	2,369	-	1,068	-
Overtime	-	-	146	-
Retirement	16,744	18,136	18,300	19,596
Longevity	1,150	1,390	1,390	1,630
Insurance	13,898	14,290	13,622	15,081
Workers Compensation	338	338	251	243
Texas Workforce Commission	378	99	144	99
Total Personnel Costs	149,953	152,915	152,251	163,128
Supplies & Maintenance				
Office Supplies	431	500	234	500
Copier Expense	558	450	660	450
Vehicle Fuel	1,129	640	1,772	640
Non-Capital Tools & Equip	27,953	15,442	18,494	15,442
Desktop Computers	-	-	-	12,000
Maintenance- Software	-	-	2,148	-
Maintenance- Computers	14,621	11,125	11,097	11,125
Maintenance- Motor Vehicles	740	800	1,225	800
Maintenance- Radios & Assoc Eq	1,500	4,791	1,344	4,791
Total Supplies & Maint	46,933	33,748	36,973	45,748
Services				
Electricity	379	450	473	450
Telephone	3,132	4,000	4,236	3,500
Postage	482	380	320	380
Travel/Training	5,572	2,848	5,558	2,848
General Liability Insurance	1,038	1,030	807	1,030
Software Licensing Fees	119,218	123,966	138,757	123,966
Internet Provider Subscription	48,311	52,550	55,064	108,000
Total Services	178,133	185,224	205,215	240,174
Capital Outlay				
Automobiles	-	9,500	9,500	-
Office Equipment	-	16,800	49,615	-
Other Capital Equipment & Tools	19,987	-	-	-
Grant Supported Capital Projects	250,039	-	-	-
Total Capital Outlay	270,026	26,300	59,115	-
Total MIS	645,045	398,187	453,555	449,050

CITY WIFI

Department 26

Program Description

The City WIFI division was established to provide the support necessary for the information processing needs of the City. The City of Granbury has deployed a TROPOS wireless mesh network over approximately 10 square miles of the incorporated city limits. This wireless network provides City workers access to the resources they need to be better equipped to provide services to our citizens. This network also allows our citizens access to broadband speed Internet service.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Network Specialist	14	1	1	1
		<u>1</u>	<u>1</u>	<u>1</u>

Performance Objectives

Related to Goal

- Provide effective computer-based communications. A
- Insure the integrity, security and accessibility of computer-based information. B
- Identify opportunities where WIFI technology can be integrated into everyday business practices. A
- Expand the coverage area and enhance customer service processes. C
- Improve the effectiveness of new and existing technologies through continued review, enhancements and by increasing the associate skill levels of departmental personnel. A

Performance Measures

	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of time when computers are available during prime operation time	98%	99%	99%
Percent of trouble requests responded to within one hour	100%	99%	99%
Percent of projects completed within established timeframe and within budget	100%	100%	100%

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Personnel Costs				
Regular	31,059	32,693	32,563	36,674
FICA	1,856	2,540	1,988	2,854
Vacation	1,760	-	1,572	-
Sick Leave	-	-	1,147	-
Overtime	-	-	67	-
Retirement	4,994	5,399	5,827	6,143
Longevity	390	510	510	630
Insurance	6,934	7,145	7,461	7,540
Workers Compensation	75	101	75	76
Texas Workforce Commission	189	50	72	50
Total Personnel Costs	<u>47,257</u>	<u>48,438</u>	<u>51,282</u>	<u>53,967</u>
Supplies & Maintenance				
Office Supplies	571	280	181	280
Copier Expense	-	150	-	150
Items for Resale	5,560	4,900	9,119	4,900
Vehicle Fuel	1,223	1,000	906	1,000
Non-Capital Tools & Equip	350	280	196	280
Software	-	-	-	-
Maintenance- Computers	560	560	1,085	560
Maintenance- Vehicles	96	-	-	560
Maintenance- Radios, Towers	470	560	328	-
Total Supplies & Maint	<u>8,830</u>	<u>7,730</u>	<u>11,816</u>	<u>7,730</u>
Services				
Electricity	1,257	1,250	1,316	1,250
Telephone	-	-	-	-
Postage	350	-	-	-
Travel/Training	-	-	-	-
General Liability Insurance	519	235	554	235
Software Licensing Fees	28,710	31,417	30,318	63,072
Internet Provider Subscription	22,000	22,000	22,000	22,000
Provider Service Fees	9,199	8,500	6,446	8,500
Total Services	<u>62,036</u>	<u>63,402</u>	<u>60,634</u>	<u>95,057</u>
Capital Outlay				
Office Equipment	-	-	-	-
Other Capital Equipment & Tools	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total City WIFI	<u><u>118,123</u></u>	<u><u>119,570</u></u>	<u><u>123,732</u></u>	<u><u>156,754</u></u>

HUMAN RESOURCES

Department 24

Program Description

The Human Resources Department is responsible for administering the City's personnel policies and procedures. Major functions include employee recruitment and selection, employee job classification, safety, employee fringe benefit administration, performance evaluation, payroll administration and maintenance of official personnel records.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Human Resources Director	25	1	1	1
Human Resources Specialist	15	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

Performance Objectives

Related to Goal

- Hire and retain a qualified, trained and motivated workforce committed to providing courteous and efficient public service. A
- Control health insurance and workers' compensation costs through risk management, employee screening, safety training, safety inspections, accident investigations and promotion of employee wellness. A

Performance Measures

	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Full-time employee turnover rate	*12%	7%	7%
Reduce loss-time injuries	6	4	4

*5% due to involuntary job eliminations made necessary by economic downturn.

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	127,443	138,996	99,009	139,046
FICA	10,209	11,048	11,314	10,846
Vacation	10,568	-	17,022	-
Sick Leave	985	-	36,719	-
Overtime	-	-	-	-
Retirement	21,660	23,451	25,703	23,347
Longevity	5,180	5,420	5,420	2,730
Insurance	13,888	14,290	11,085	15,081
Workers Compensation	437	437	325	290
Texas Workforce Commission	531	198	252	198
Total Personnel Costs	190,901	193,840	206,850	191,538
Supplies & Maintenance				
Office Supplies	168	415	386	415
Books, Maps, Pamphlets	299	299	70	299
Copier Expense	1,172	1,380	1,737	1,380
Vehicle Fuel	733	1,200	628	1,200
Non-Capital Tools & Equip	-	-	-	-
Maintenance- Motor Vehicles	123	120	-	120
Total Supplies & Maint	2,495	3,414	2,820	3,414
Services				
Consultants, Architects, Engin	2,765	2,800	2,700	2,800
Telephone	1,248	1,200	1,029	600
Postage	161	220	210	220
Travel/Training	1,235	2,748	1,040	2,748
Employee Training Program	-	-	-	-
Advertising- Employee	453	1,740	1,136	1,740
General Liability Insurance	763	795	807	795
Safety Testing	1,655	2,000	1,274	2,000
Dues, Subscriptions, Member	1,575	1,520	885	1,520
Other Fees	196	160	947	160
Employee Appreciation	14,487	16,000	13,619	16,000
Firefighter Appreciation	2,500	2,500	2,606	2,500
Total Services	27,040	31,683	26,253	31,083
Capital Outlay				
Automobiles	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Human Resources	220,435	228,937	235,923	226,035

GRANBURY PUBLIC TV - CHANNEL 27

Department 27

Program Description

Granbury Public TV station produces City, County, and School related programming with a purpose of informing and educating the local public of events and issues related to their governmental agencies.

In addition, the station gives Corporate Sponsors and members a chance to inform the public about their services and products that are available at the place of business.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Director	19	1	1	1
Part Time Intern			.5	.5
		<u>1</u>	<u>1.5</u>	<u>1.5</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Produce high quality shows and news reports to help inform citizens about events in Granbury. 	E
<ul style="list-style-type: none"> Assist Corporate Sponsors in developing their message to citizens regarding their services and products. 	E

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	13,702	45,000	45,649	29,051
FICA	1,004	3,442	3,464	2,222
Vacation	-	-	1,154	-
Sick Leave	-	-	1,385	-
Retirement	1,666	7,324	5,350	3,305
Longevity	-	-	-	-
Insurance	577	7,145	4,740	7,540
Workers Compensation	-	137	154	90
Texas Workforce Commission	852	99	519	198
Contract Labor	-	30,000	3,335	-
Total Personnel Costs	17,801	93,147	65,751	42,406
Supplies & Maintenance				
Office Supplies	132	200	723	200
Copier Expense	-	-	6	-
Non-Capital Tools & Equip	-	-	8,837	-
Maintenance- Office Equip.	272	1,000	20,820	500
Total Supplies & Maint	404	1,200	30,385	700
Services				
Electricity	-	3,000	3,104	1,500
Water	-	1,000	31	500
Telephone	619	4,800	5,908	1,200
Sewer	-	680	18	680
Postage	-	100	13	100
Travel/Training	-	500	426	500
General Liability Insurance	-	240	253	240
Dues, Subscriptions, Member	-	200	-	200
Broadcast Connections	1,422	4,800	5,690	4,800
Internet Service	1,930	-	6,500	-
Total Services	3,972	15,320	21,942	9,720
Capital Outlay				
Office Equipment	-	-	-	-
Other Capital Equipment & Tools	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City WIFI	22,176	109,667	118,078	52,826

PUBLIC WORKS

Department 30

Program Description

Public Works is the main administrative office providing supervision and direction of Engineering, Streets, Utility Administration, Meter Reading, Ground Water, Water Treatment, Water Distribution, Wastewater Treatment and Wastewater Collection departments.

This department represents the City in dealing with governmental agencies, private consultants and the general public. Public Works also responds to customer inquiries and generally attempts to be responsive to needs as they relate to Public Works activities.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Public Works Director	26	1	1	1
City Engineer	26	1	1	0
Projects Inspector I	16	1	1	1
Projects Inspector II	14	1	1	1
		4	4	3

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Maintain effective communications between Department Heads.	A
• Efficiently maintain Public Works department records.	A
• Administrate contracts for the City.	B
• Overlay and reconstruct selected streets within the City in a timely and cost efficient manner.	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Miles of streets rehabilitated annually	7	.5	.5
Miles of streets resurfaced annually	2	.25	.25
Percent of projects completed within established timeframe and within budget	100%	100%	100%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	228,900	254,483	160,149	177,424
FICA	18,508	19,700	13,170	13,806
Vacation	13,822	-	9,477	-
Sick Leave	4,972	-	3,031	-
Overtime	59	-	-	-
Retirement	37,635	41,881	28,495	29,719
Longevity	2,550	3,030	2,690	3,050
Insurance	26,632	28,579	21,093	22,621
Workers Compensation	1,553	1,556	1,078	846
Texas Workforce Commission	756	396	268	297
Total Personnel Costs	335,387	349,625	239,451	247,763
Supplies & Maintenance				
Office Supplies	648	800	411	550
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	2,193	2,100	2,875	2,100
Wearing Apparel	5	100	42	100
Vehicle Fuel	3,174	3,000	3,828	3,000
Non-Capital Tools & Equip	397	400	20	400
Maintenance- Motor Vehicles	118	400	1,178	650
Maintenance- Office Equip	-	-	-	-
Maintenance- Instr/Appar	-	303	-	-
Maintenance of Radios	-	-	-	-
Total Supplies & Maint	6,536	7,103	8,354	6,800
Services				
Consultants, Architects, Engin	-	-	-	30,000
Natural Gas	1,427	3,000	994	3,000
Telephone	3,599	3,075	3,786	1,800
Postage	189	400	58	400
Travel/Training	1,021	1,200	1,770	1,503
Legal Advertising	107	800	-	600
General Liability Insurance	1,802	2,200	1,915	2,200
Dues/Subscription/Membersh	190	240	432	140
Other- Empl Certification	477	424	492	524
Miscellaneous Fees	-	-	-	-
Total Services	8,811	11,339	9,446	40,167
Capital Outlay				
Pickups	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Public Works	350,734	368,067	257,251	294,730

STREETS

Department 43

Program Description

The Street Department manages, maintains and repairs City streets, sidewalks and rights-of-way. The services provided are concrete work, patching, street cleaning, tree cutting, ditch cleaning, blade work and other street maintenance. Responsibilities include traffic control, emergency response operations, special events and assistance in code enforcement. Daily, the department inspects roadways for sign repair, pavement management and sight obstructions.

Program Personnel				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Street Department Superintendent	18	1	1	1
Street Foreman	14	1	0	0
Heavy Equipment Operator	13	4	2	2
Light Equipment Operator	11	3	2	1
		<u>9</u>	<u>5</u>	<u>4</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Protect the investment in the public transportation system through preventative maintenance and on-going rehabilitation of streets and sidewalks. 	B
<ul style="list-style-type: none"> Blade roads in best way that can be achieved. 	B
<ul style="list-style-type: none"> Sweep as many streets as possible. 	B
<ul style="list-style-type: none"> Patch potholes in a manner that they remain in place longer. 	B
<ul style="list-style-type: none"> Handle pothole complaints in a timely manner. 	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percentage of service requests responded to within 24 hours	100%	98%	100%
Number of pothole complaints responded to each year	13	10	10
Percent of pothole complaints responded to in a timely manner	100%	100%	100%
Miles of streets mechanically swept	760.0	980.0	1,000.0

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	163,762	158,463	113,757	132,679
FICA	13,836	13,191	10,560	11,230
Vacation	9,081	-	4,753	-
Sick Leave	4,074	-	12,295	-
Overtime	4,946	11,800	6,565	11,800
Retirement	27,487	28,042	22,527	24,174
Longevity	1,690	2,170	2,170	2,320
Insurance	39,357	35,724	26,871	30,161
Workers Compensation	17,034	13,437	9,305	7,179
Texas Workforce Commission	1,134	495	316	495
Total Personnel Costs	282,400	263,322	209,120	220,038
Supplies & Maintenance				
Office Supplies	429	480	55	480
Wearing Apparel	3,255	3,200	2,352	3,200
Vehicle Fuel	21,599	20,800	19,235	20,800
Chemicals	60	3,000	1,056	3,000
Non-Capital Tools & Equip	3,169	3,200	2,864	3,200
Maintenance- Motor Vehicles	3,779	4,200	4,209	4,200
Maintenance- Minor Equip	421	640	431	640
Maintenance- Heavy Equip	18,062	16,100	20,449	16,100
Maintenance- Barricades	1,490	2,000	3,836	2,000
Maintenance- Roadways	37,654	45,000	38,530	30,000
Maintenance- Drainage	549	560	-	560
Maintenance- Radios & Assoc	397	640	-	640
Maintenance- Signs	6,708	6,560	6,756	6,560
Maintenance- Sidewalks	52	560	313	560
Total Supplies & Maint	97,624	106,940	100,086	91,940
Services				
Electricity	38,124	36,700	37,568	36,700
Natural Gas	1,427	4,000	985	4,000
Telephone	2,170	2,000	2,410	1,200
Postage	-	-	-	-
Travel/Training	160	640	450	640
General Liability Insurance	9,934	9,500	10,287	9,500
Long-term Lease/Purchase	7,367	-	-	-
Employee Certification	-	624	-	624
Total Services	59,181	53,464	51,700	52,664
Capital Outlay				
Pickups	-	-	-	-
Other Vehicles	-	-	181,040	-
Traffic Lights	-	-	48,742	-
New Road Construction	-	-	15,500	-
Drainage Construction	-	-	-	-
Total Capital Outlay	-	-	245,282	-
Total Streets	439,206	423,726	606,189	364,642

ECONOMIC DEVELOPMENT

Department 31

Program Description

The Granbury-Hood County EDC involves city, county, and business leaders working together to attract business activity to the area and facilitate the expansion of existing business which will provide opportunities to our citizenry and support infrastructure improvements while maintaining the essential character of the community and providing more balanced sources of revenue.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Economic Development Director	24	1	1	1
Administrative Assistant	13	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

Performance Objectives

- Develop an economic development strategic plan
- Attract desirable new businesses to the community
- Facilitate the expansion and retention of existing industries
- Market the community to potential companies and prospects
- Respond to inquiries in a timely, professional manner
- Manage budget judiciously
- Provide continual updates to public/private leaders
- Work to address issues affecting economic development such as infrastructure, business climate, workforce training, and incentives

Desired Outcomes

- Reduce tax burden on residents
- New job opportunities for our citizens
- New retail and other projects that enhance our quality of life
- New sales tax and property tax revenue

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	30,886	33,016	41,068	36,057
FICA	2,329	2,571	3,336	2,813
Vacation	1,644	-	1,658	-
Sick Leave	981	-	3,947	-
Overtime	-	-	-	-
Retirement	5,113	5,464	7,724	6,055
Longevity	470	590	590	710
Insurance	6,944	7,145	8,245	7,540
Workers Compensation	519	102	76	75
Texas Workforce Commission	189	99	144	99
Contract Labor	-	-	-	-
Total Personnel Costs	49,076	48,987	66,787	53,349
Services				
Car Allowance	-	-	-	-
Total Services	-	-	-	-
Total Economic Development	49,076	48,987	66,787	53,349



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COMMUNITY DEVELOPMENT

Department 32

Program Description

Community Development provides planning, community development and building inspection services. Planning responsibilities include processing zoning changes, specific use permit requests, and abandonment requests; processing Board of Adjustment variance requests and reviewing and processing subdivision plats; providing administrative support for Planning and Zoning Commission and Board of Adjustment; providing information concerning subdivision regulations, zoning changes, census data, population changes and land use changes.

The Community Development Department includes the Sanitarian, Building Inspectors and Code Enforcement Officer. The Sanitarian provide protection for the citizens of Granbury from conditions which are detrimental to their health and safety through enforcement of environmental and consumer health-related statutes and ordinances. Building inspection responsibilities include processing applications for construction and remodeling of structures; processing sign applications and demolition permits; and inspecting construction plans and structures to ensure compliance with building codes. These personnel also investigate zoning violations and any City Code violations.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Community Development Director	26	1	1	1
Administrative Assistant	13	1	1	1
Sanitarian Code Officer	16	1	1	1
Chief Building Official	20	0	0	0
Building Official	17	1	1	1
Building Inspector	16	1	1	0
Planner	17	1	1	1
Planner/Plans Examiner	16	1	1	1
Historic Preservation Officer	16	1	1	0
Lakes Trail Regional Director		1	1	1
Permits Clerk	10	1	1	1
		<u>10</u>	<u>10</u>	<u>8</u>

COMMUNITY DEVELOPMENT

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> • Provide satisfactory support to the Board of Adjustment, Planning and Zoning Commission, Plan Review Committee and the citizens of Granbury in all zoning ordinance variance requests. 	F
<ul style="list-style-type: none"> • Ensure that all commercial food service establishments operate within State and local standards. 	C
<ul style="list-style-type: none"> • Ensure that all property within the City is maintained according to City codes and ordinances. 	B
<ul style="list-style-type: none"> • Process building permits applications, inspections, verifications, and perform inspections in a timely manner. 	A
<ul style="list-style-type: none"> • Achieve compliance with all applicable construction and zoning codes. 	A
<ul style="list-style-type: none"> • Complete Inspection Verifications (IV) and new construction inspections in a timely manner. 	A
<ul style="list-style-type: none"> • File all reports in a timely manner. 	A

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of construction permit applications processed within 10 days	95%	98%	99%
Percent of inspections performed within 2 days of request	100%	99%	100%
Percent of variance applications which are reviewed by Board of Adjustment within 30 days of date of application	100%	100%	100%
Percent of zoning applications which are reviewed by the Planning and Zoning Commission within 50 days of the application	100%	100%	100%
Percent of reports filed in a timely manner	100%	97%	99%
Percentage of IV inspections not completed within 4 working days	0%	0%	0%

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Personnel Costs				
Regular	409,460	454,906	338,879	383,297
FICA	34,638	35,664	27,977	30,041
Vacation	26,444	-	15,727	-
Sick Leave	19,407	-	6,772	-
Overtime	-	-	-	-
Retirement	70,004	75,810	60,351	64,662
Longevity	5,290	6,490	4,360	4,590
Insurance	66,554	71,448	49,321	67,863
Workers Compensation	2,486	2,514	1,783	1,358
Texas Workforce Commission	1,890	990	600	891
Contract Labor	-	-	-	45,000
Total Personnel Costs	636,175	647,822	505,770	597,702
Supplies & Maintenance				
Office Supplies	8,155	4,800	6,320	4,800
Books, Maps, Pamphlets	252	252	257	252
Copier Expense	2,992	2,380	2,431	2,380
Vehicle Fuel	3,431	3,500	2,668	3,500
Non-Capital Tools & Equip	384	400	5,471	400
Maintenance- Motor Vehicles	58	1,000	1,348	1,000
Maintenance- Office Equip	-	-	-	-
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	15,273	12,332	18,496	12,332
Services				
Consultants/Arch/Engin	53,156	62,000	42,810	62,500
Mowing/Abatement Operations	6,310	1,720	1,068	1,720
Telephone	5,763	4,870	6,011	4,500
Postage	5,256	6,870	6,230	6,870
Advisory Committee- Histor	2,685	3,200	880	3,200
Travel/Training	5,199	5,840	6,481	5,840
Ads- Legal	6,271	6,840	4,966	6,840
Advisory Committee- P&Z	755	1,200	1,235	1,200
General Liability Insurance	5,042	4,447	3,735	4,447
Dues/Subsription/Membersh	1,309	1,785	2,018	1,785
Car Allowance	4,800	4,800	4,800	4,800
Grant Supported Projects	10,949	-	-	-
Gas Well Inspection Fees	-	-	-	-
Total Services	107,495	103,572	80,233	103,702
Capital Outlay				
Pickups	9,128	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	9,128	-	-	-
Total Community Development	768,070	763,726	604,499	713,736

MUNICIPAL COURT

Department 40

Program Description

The Municipal Court handles the judicial processing of Class C misdemeanors that originate from traffic citations, citizen complaints, code violations and misdemeanor arrests occurring within the territorial limits of the City of Granbury. The Municipal Court processing is predetermined by the Texas Code of Criminal Procedure and the Code of Judicial Conduct. In addition to the judicial processing, the Court prepares dockets, schedules trials, processes juries, records and collects fine payments and issues warrants for Violation of Promise to Appear and Failure to Appear. The Municipal Court also processes code violations as part of the city-wide code enforcement effort.

The Municipal Court Judge is appointed by the City Council. The judge presides over trials and hearings, levies fines, sets bails, accepts bonds, issues arrest and search warrants, administers juvenile magistrate’s warnings and arraigns prisoners.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Municipal Court Judge		1	1	1
Court Administrator	15	1	1	1
Deputy Court Clerk	10	2	2	2
		<u>4</u>	<u>4</u>	<u>4</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Foster a “customer service” philosophy with the court defendants, treating all with professional courtesy and respect.	A
• Resolve all cases set for court within 3 months.	A
• Increase Court efficiency through streamlined procedures and automation.	A
• Complete all filings with current support staff.	A

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of cases resolved within 3 months	90%	90%	95%
Average citations handled per support staff	3,500	3,800	4,000

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	126,143	138,590	129,231	144,473
FICA	10,626	11,115	10,884	11,566
Vacation	5,966	-	5,567	
Sick Leave	3,595	-	3,884	
Overtime	-	-	-	-
Retirement	14,347	16,037	16,064	18,022
Longevity	6,230	6,710	6,710	7,190
Insurance	20,860	21,445	21,109	22,631
Workers Compensation	436	441	327	309
Texas Workforce Commission	756	396	356	396
Contract Labor	-	-	-	-
Total Personnel Costs	188,957	194,734	194,131	204,587
Supplies & Maintenance				
Office Supplies	568	280	304	280
Books, Maps, Pamphlets	-	20	79	20
Copier Expense	1,533	1,650	2,223	1,650
Maint. of Office Equipment	240	240	183	240
Total Supplies & Maint	2,341	2,190	2,790	2,190
Services				
Telephone	3,039	3,200	2,947	1,050
Postage	1,399	2,260	1,898	2,260
Jury and Witness Expense	72	190	-	190
Travel/Training	1,333	1,360	1,225	1,360
General Liability Insurance	1,036	940	1,073	940
Dues/Subscription/Membersh	391	360	320	360
Bank Card Fees	778	850	1,256	850
Total Services	8,047	9,160	8,718	7,010
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Municipal Court	199,345	206,084	205,639	213,787

POLICE

Department 41

Program Description

The Granbury Police Department provides general law enforcement services to City residents and local businesses. The Police Department is divided into several divisions, with each division being responsible for particular portions of the overall operations of the department. These divisions include Patrol, Criminal Investigations, Animal Control and Administration. Patrol officers make routine patrols of the City. Their responsibilities are to prevent and detect criminal activity, completely investigate minor criminal offenses, answer all calls for service from the public, enforce traffic laws and make official reports of all crimes reported to them or detected by them.

The Criminal Investigations division is responsible for investigating all crimes classified as felonies, major misdemeanor crimes and any other misdemeanor as may be assigned. They also prepare criminal complaints, obtaining arrest and search warrants when appropriate and for presenting cases to the Grand Jury.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Police Chief	26	1	1	1
Police Captain	22	1	1	1
Police Lieutenant	21	1	1	1
Patrol Sergeant	19	4	4	4
Criminal Investigator	19	4	4	4
Community Services Officer	19	1	1	1
Police Corporal	18	2	1	1
Police Patrol	17	20	19	19
Fire Inspector	16	1	1	1
Animal Control Officer	12	1	1	1
Sanitarian/Code Enforcement	16	0	0	0
Administrative Assistant I	13	1	1	1
Police Secretary	13	2	2	2
Receptionist	10	1	1	1
		<u>40</u>	<u>38</u>	<u>38</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Deliver quality Police services to the citizens of Granbury.	A
• Respond to emergency calls for assistance in a timely and effective manner.	A
• Create a positive police community relationship and environment. Promote safety and community involvement in crime reduction.	E
• Promote a safe, drug free community through education and enforcement.	E
• Investigate all reports of robbery with the purpose of recovering property and apprehending suspects.	B
• Investigate all reports of assaults with the purpose of apprehending suspects.	A
• Maintain accurate, secure files that may be promptly retrieved for use by the department, other law enforcement agencies and the general public.	F
• Reduce the amount of in-house service delays on non-priority calls for service.	A

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of all citizen concerns addressed within 24 hours	100%	100%	100%
Average response time for emergency calls (minutes)	5.0 min.	7.0 min.	6.0 min.
Average response time for non-emergency calls (minutes)	14.0 min.	16.0 min.	15.0 min.
Percent of property recovered (\$)	30%	27%	25%
Percent of offenses cleared	74%	70%	65%
Percent of reports accurately keyed into network computer in a timely manner	99%	98%	99%
Average time necessary to retrieve and produce copies of reports (minutes)	8	6	5
Percent of requests for reports retrieved in a timely manner	99%	98%	99%

POLICE

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	1,689,629	1,803,285	1,654,413	1,820,032
FICA	137,646	145,779	137,970	147,192
Vacation	84,525	-	88,350	-
Sick Leave	25,234	-	36,088	-
Overtime	55,561	70,000	67,673	70,000
Retirement	283,180	309,693	305,337	316,844
Longevity	28,160	32,320	32,460	34,040
Insurance	257,522	266,739	253,596	278,992
Workers Compensation	56,081	58,014	37,995	32,023
Texas Workforce Commission	7,087	3,762	3,194	3,663
Contract Labor	-	420	-	420
Total Personnel Costs	2,624,625	2,690,012	2,617,077	2,703,206
Supplies & Maintenance				
Office Supplies	6,120	5,760	5,553	5,760
Books, Maps, Pamphlets	606	1,200	1,334	1,200
Copier Expense	1,566	1,300	1,721	1,300
Janitorial Supplies	-	160	36	160
Wearing Apparel	15,304	22,770	20,199	22,770
Vehicle Fuel	69,291	70,000	82,122	75,000
Chemical Supplies	-	400	30	400
Non-Capital Tools & Equip	22,080	30,609	22,270	30,609
Weapons & Assoc Equipment	1,385	2,500	12,006	2,500
Maintenance- Motor Vehicles	33,564	20,000	26,314	25,000
Maintenance- Radios	5,709	6,400	3,744	6,400
Dare Expenditures	3,641	3,995	3,978	-
Lease Expenditures	2,054	5,394	6,356	-
Forfeiture Expenditures	2,854	-	-	-
Total Supplies & Maint	164,176	170,488	185,665	171,099

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Services				
Consultants, Architect, Eng.	-	-	-	-
Mowing/Abatement Operations	-	-	-	-
Telephone	34,841	33,500	34,799	30,000
Postage	1,600	1,600	2,057	2,400
Technical/Professional	3,610	2,880	3,152	2,880
Travel/Training	25,606	24,000	24,891	24,000
General Liability Insurance	37,588	40,900	39,475	40,900
Animal Care Expense	5,427	7,800	6,697	7,800
Copier Machine Rental	2,760	3,400	2,799	3,400
Equipment Rental/Lease	52,462	52,462	52,462	52,462
Dispatch Participation Exp	-	-	-	30,000
Dues/Subscriptions/Membership	2,171	2,071	2,510	2,571
Confidential Investigation	1,153	1,608	1,603	1,608
Community Services Expense	3,624	4,665	5,043	4,665
Grant/Donation Supported PR	4,332	-	-	-
Target Practice Expense	7,540	10,000	9,411	12,000
Wrecker Fees	1,335	2,400	2,720	3,000
Tobacco Grant Expenses	-	-	-	-
Total Services	184,050	187,286	187,618	217,686
Capital Outlay				
Automobiles	-	-	-	-
Pickups	-	-	-	-
Other Vehicles	2,082	-	-	-
Office Equipment	-	-	-	-
Radios, Radar & Assoc Equip	-	-	-	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	2,082	-	-	-
Total Police	2,974,933	3,047,786	2,990,360	3,091,991



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FIRE

Department 42

Program Description

The mission of the Granbury Volunteer Fire Department is to preserve and protect life and property while safeguarding the environmental and the City's economic base. The mission is accomplished through a coordinated program of services which includes fire rescue, fire suppression and prevention, hazardous material mitigation, code enforcement, business facility inspections, home inspections, first aid and public education about fire safety and prevention.

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Provide efficient and effective management of Fire Services.	A
• Maintain operational readiness level that will meet the emergency demands of the community.	B
• Provide firefighting forces and resources necessary to execute quick, effective, skillful and caring responses to emergency situation.	B
• Respond to emergency incidents in a timely manner.	A
• Keep emergency vehicles and department facilities maintained.	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Number of monthly reports turned in on time	100%	99%	100%
Average response time for emergency calls (minutes)	5.0 min.	5.0 min.	4.0 min.
Number of fire department responses	810	1100	1100
Number of County fire responses	500	510	520
Percentage of fire personnel to complete approved/required training	95%	80%	95%

FIRE

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Pension Contribution	47,955	47,227	49,450	47,227
Hospitalization Insurance	17,516	17,516	17,916	17,916
Workers Compensation	4,712	4,488	4,412	3,999
Medical/Health Testing	-	200	-	200
Contract Labor	33,570	32,250	32,153	35,349
Total Personnel Costs	103,753	101,681	103,931	104,691
Supplies & Maintenance				
Office Supplies	1,051	1,061	1,186	1,061
Books, Maps, Pamphlets	166	179	-	179
Copier Expense	142	210	149	210
Janitorial Supplies	690	400	542	600
Wearing Apparel	15,558	16,000	12,055	18,000
Vehicle Fuel	11,016	13,600	16,135	13,600
Chemicals	1,295	1,100	1,063	1,100
Non-Capital Tools & Equip	20,681	10,286	12,540	12,000
Maintenance- Buildings	3,677	4,000	3,019	3,600
Maintenance- Computers	-	-	-	-
Maintenance- Vehicles	15,812	24,000	33,921	26,000
Maintenance- Minor Equip	434	434	321	434
Maintenance- Radios & Asso	627	1,360	1,788	1,360
Maintenance- Fire Fighting	3,758	5,200	3,638	5,200
Total Supplies & Maint	74,908	77,830	86,357	83,344
Services				
Consultants	-	-	-	-
Electricity	9,432	9,700	9,914	9,700
Water	407	600	523	600
Natural Gas	5,261	5,330	3,499	5,330
Telephone	13,884	12,500	19,207	4,800
Sewer	234	500	300	350
Postage	215	500	184	450
Cable Television	554	730	571	-
Travel/Training	8,320	9,600	6,499	10,000
General Liability Insurance	7,788	6,200	7,703	7,800
Equipment Rental/Lease	1,800	1,800	1,800	1,800
Long-Term Lease/Purchase	44,456	44,456	44,456	51,657
Fire Prevention Program	819	880	700	880
Dues/Subsription/Membersh	975	1,120	1,075	1,430
Call Response Reimbursement	14,825	22,640	26,585	23,000
Total Services	108,970	116,556	123,017	117,797

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Capital Outlay				
Fire Fighting Equip	-	-	-	-
Other Vehicles	-	-	-	-
Misc Tools & Equip	-	-	-	-
Property Improvements	-	-	-	-
Improvements to Vehicles	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Fire	287,631	296,067	313,304	305,832

FLEET MAINTENANCE

Department 48

Program Description

The Fleet Maintenance Department performs routine maintenance and mechanical repairs on all City vehicles and equipment. Vehicles requiring repairs or routine maintenance are brought to the Vehicle Service Center for inspection and either repaired in-house or referred to outside sources for warranty or specialized service. Emergency repairs are accomplished at the individual job site, while other repairs or services require pick up and delivery services.

Fleet Maintenance performs safety inspections, life cycle cost analysis, replacement policies and procedures, preventative maintenance inspections, parts procurement, record and general diagnosis, and repair.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Fleet Maintenance Superintendent	18	1	1	1
Mechanic I	16	1	0	0
Mechanic II	13	1	1	1
Secretary	11	1	1	1
		<u>4</u>	<u>3</u>	<u>3</u>

Performance Objectives

- Ensure a safe and efficient fleet for City operations. Related to Goal
B
- Preserve mechanical, electrical and hydraulic integrity of the City's fleet thus extending the useful life of City assets. B
- Decrease vehicle down time through maintaining aggressive schedule of preventative maintenance. B
- Foster a "customer-oriented" approach toward internal and external City departments. F

Performance Measures

	Actual <u>2009-10</u>	Estimate <u>2010-11</u>	Projected <u>2011-12</u>
Percent of fleet operational and available on a daily basis	98%	98%	98%
Percent of fleet vehicles maintained by preventative maintenance	100%	100%	100%

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Personnel Costs				
Regular	120,737	109,953	99,116	113,252
FICA	9,954	8,821	8,644	9,101
Vacation	4,432	-	6,505	-
Sick Leave	3,524	-	4,446	-
Overtime	883	2,000	918	2,000
Retirement	20,021	18,733	18,737	19,592
Longevity	3,240	3,350	3,350	3,710
Insurance	23,732	21,434	21,083	22,621
Workers Compensation	3,432	2,309	1,728	1,616
Texas Workforce Commission	740	297	216	297
Total Personnel Costs	190,694	166,897	164,744	172,189
Supplies & Maintenance				
Office Supplies	416	400	284	400
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	-	-	-	-
Janitorial Supplies	480	320	516	520
Wearing Apparel	985	800	1,660	1,000
Vehicle Fuel	14,051	12,600	12,310	11,900
Chemicals	368	500	540	600
Non-Capital Tools & Equip	2,295	2,775	3,047	3,075
Maintenance- Buildings	34	50	8	50
Maintenance- Motor Vehicles	1,084	1,030	775	930
Maintenance- Minor Equip	578	704	719	704
Maintenance- Radios & Assoc	-	-	-	-
Maintenance- Tanks	995	1,464	1,719	1,200
Total Supplies & Maint	21,286	20,643	21,579	20,379
Services				
Natural Gas	-	-	-	-
Telephone	2,593	1,980	2,141	900
Postage	20	50	6	50
Travel/Training	-	-	-	1,000
General Liability Insurance	3,885	4,220	3,852	4,220
Equipment Rental/Lease	490	500	700	800
Miscellaneous Fees	-	-	-	-
Total Services	6,989	6,750	6,700	6,970
Capital Outlay				
Pickup	-	-	-	-
Miscellaneous Tools & Equip.	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Fleet Maintenance	218,969	194,290	193,022	199,538

BUILDING MAINTENANCE

Department 49

Program Description

Building Maintenance is responsible for the maintenance and repair of all City-owned property. This included 48 facilities such as City Hall, Municipal Service Center, Opera House, American Hall, Fire Stations, Water and Wastewater Treatment Plants, Forestry Building, City Pool and Ball Field Concessions, and the Regional Airport, which consists of 10 buildings.

This department maintains all structures, including facilities infrastructure. It is also responsible for soliciting contracts for specialized routine maintenance, assisting other departments in preparing for events, and providing custodial services for City facilities.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Building Maintenance Superintendent	18	1	1	1
Building Maintenance Technician	12	2	2	2
Building Maintenance Assistant	10	0	0	0
Master Carpenter	16	1	1	1
Custodians	10	3	3	3
		<u>7</u>	<u>7</u>	<u>7</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Provide a safe, clean and helpful work environment for employees and leisure activity environment for citizens. 	A
<ul style="list-style-type: none"> Prolong useful life of major building components by implementing facility evaluation process. 	B
<ul style="list-style-type: none"> Complete as many repairs in-house as possible. 	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of requests for repairs responded to within two hours	95%	97%	98%
Percent of repairs handled by outside contractor	5%	4%	5%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	203,276	218,157	193,721	224,701
FICA	16,792	17,405	16,666	17,970
Vacation	9,711	-	9,460	-
Sick Leave	6,177	-	9,799	-
Overtime	4,875	2,500	5,732	2,500
Retirement	34,681	36,961	37,101	38,687
Longevity	6,020	6,860	6,860	7,700
Insurance	48,831	50,014	49,193	52,782
Workers Compensation	8,252	8,282	5,731	5,363
Texas Workforce Commission	1,520	693	504	693
Contract Labor	7,663	9,400	6,203	9,400
Total Personnel Costs	347,796	350,272	340,970	359,796
Supplies & Maintenance				
Office Supplies	54	80	70	80
Books, Maps, Pamphlets	-	-	-	-
Janitorial Supplies	6,826	6,624	7,800	6,624
Wearing Apparel	2,630	2,170	2,909	2,170
Vehicle Fuel	7,019	5,520	10,164	5,520
Non-Capital Tools & Equip	834	1,120	8,105	1,120
Maintenance- Buildings	69,478	60,000	58,540	60,000
Maintenance- Motor Vehicles	1,661	1,920	3,536	1,920
Maintenance- Minor Equip	80	-	-	-
Maintenance- Radios & Assoc	-	-	-	-
Total Supplies & Maint	88,582	77,434	91,124	77,434
Services				
Consultants, Architects, Engin	-	-	-	-
Natural Gas	-	-	-	-
Telephone	2,260	2,250	1,891	1,500
Postage	9	-	-	-
Travel/Training	1,380	1,000	100	1,000
General Liability Insurance	4,634	5,906	3,876	5,906
Equipment Rental/Lease	-	-	-	-
Total Services	8,283	9,156	5,867	8,406
Capital Outlay				
Building & Build. Improvements	-	-	-	-
Pickups	-	-	16,500	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	-	-	16,500	-
Total Building Maintenance	444,661	436,862	454,461	445,636

PARKS AND RECREATION

Department 50

Program Description

The Parks and Recreation Department is responsible for the development and maintenance of open space areas, as well as community facilities and properties. This department has a supportive role in maintaining areas utilized for athletic programs and special events and is responsible for parks concession stands and mowing rights-of-way, drainage areas, the Airport and public-owned lots. They also operate and maintain the City's swimming pool, baseball/softball fields and soccer fields.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Parks Department Superintendent	19	1	1	1
Parks and Recreation Foreman	14	2	2	2
Recreational Coordinator	13	1	1	1
Park Laborers	10	12	12	12
Park Concession Manager	15	1	1	1
Assistant Park Concession Manager	9	1	1	1
		18	18	18

Performance Objectives

- Continue to explore funding opportunities such as grants and other sources for future park development.
- Initiate, cultivate and maintain effective partnerships with other departments, agencies, organizations and citizens to provide quality service to the City.
- Provide ongoing maintenance and operation of the City of Granbury parks and sports facility system to provide beautiful, safe places for citizens to use.
- Provide a safe and enjoyable swimming environment for the citizens.

**Related
to Goal**

G
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<u>Performance Measures</u>	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Percent of acres of athletic fields maintained in at least a very good overall condition	100%	100%	100%
Percent of parklands mowed on schedule	98%	97%	98%
Percent of construction projects completed within the allotted time period	100%	98%	99%
Percent of construction projects completed within budget	100%	100%	100%
Outdoor pool user visits	19,000	17,650	18,000
Percent of anticipated revenues realized	100%	95%	100%
Number of user accidents	1	1	0

PARKS AND RECREATION

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Salaries	600,204	700,502	587,607	717,946
FICA	51,794	57,294	50,369	58,734
Vacation	23,975	-	22,582	-
Sick Leave	15,925	-	12,672	-
Overtime	47,082	40,000	49,645	40,000
Retirement	82,390	75,359	86,578	78,777
Longevity	7,640	8,440	8,440	9,820
Hospitalization Insurance	121,158	114,166	118,397	128,185
Workers Compensation	22,687	21,347	15,990	14,856
Texas Workforce Commission	4,642	3,058	3,107	3,086
Total Personnel Costs	977,497	1,020,166	955,388	1,051,404
Supplies & Maintenance				
Office Supplies	539	790	807	790
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	24	100	341	100
Janitorial Supplies	8,585	5,600	8,948	5,600
Wearing Apparel	6,930	5,000	6,275	5,000
Vehicle Fuel	30,171	17,720	34,302	25,000
Chemicals	1,971	1,620	1,679	1,620
Non-Capital Tools & Equip	4,389	4,800	4,475	4,800
Maintenance- Buildings	2,305	2,890	2,969	4,890
Maintenance- Vehicles	6,745	6,760	6,558	6,760
Maintenance- Minor Equip	1,169	1,080	1,044	1,430
Maintenance-Pumps	30,574	-	6,996	8,000
Maintenance- Heavy Equip	5,641	5,740	5,514	5,740
Maintenance- Events	-	-	-	-
Maintenance- Grounds	42,340	45,617	28,157	45,617
Maintenance-Groundskeeping	13,052	7,800	13,810	10,000
Maintenance- Holiday Deco	4,312	4,312	1,116	4,312
Maintenance- Radios	-	-	-	-
Maintenance- Stage/Tents	122	-	-	2,000
Maintenance- Signs	229	500	377	500
Total Supplies & Maint	159,097	110,329	123,369	132,159

PARKS AND RECREATION

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Services				
Consultants/Arch/Engin	27,417	28,400	24,307	5,000
Electricity	13,609	12,000	12,013	12,000
Water	14,582	8,600	10,024	8,600
Telephone	3,526	2,150	3,117	3,000
Sewer	1,223	1,700	1,205	1,700
Postage	202	50	147	50
Travel/Training	391	800	1,157	800
Advertising	616	800	400	800
General Liability Insurance	18,796	15,000	19,329	15,000
Equipment Rental/Lease	6,120	11,668	6,630	11,668
Employee Safety Expense	-	-	-	-
Dues/Subscription/Member	414	250	239	250
Recreation Activity Expenses	30,790	30,000	40,889	30,000
Total Services	<u>117,685</u>	<u>111,418</u>	<u>119,458</u>	<u>88,868</u>
Capital Outlay				
Radios & Associated Equip	-	-	-	-
Pickups	-	-	-	-
Other Vehicles	-	-	-	-
Signs	-	-	-	-
Swimming Pool Equipment	-	-	-	-
Groundskeeping Equipment	-	-	21,063	-
Playground Equipment	-	-	-	-
Miscellaneous Tools	21,000	-	-	-
Property Improvements	1,931	-	-	-
Fences	-	-	-	-
Sidewalks, Curbs, Gutte	-	-	-	-
Land	4,000	162,478	162,478	-
Total Capital Outlay	<u>26,931</u>	<u>162,478</u>	<u>183,541</u>	<u>-</u>

PARKS AND RECREATION

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
<u>Swimming Pool</u>				
Personnel				
Contract Labor	2,820	4,200	4,332	4,200
Supplies and Maintenance				
Concession Supplies- Resale	8,893	8,640	8,438	8,640
Concession Supplies	553	680	167	680
Pool- Chemicals	9,515	8,500	10,857	8,500
Non-Capital Tools & Equip	800	800	736	2,800
Maintenance- Pool	15,322	16,480	16,127	16,480
Total Supplies and Maint	<u>35,084</u>	<u>35,100</u>	<u>36,325</u>	<u>37,100</u>
Services				
Electricity	6,505	9,200	8,931	9,200
Water	5,169	4,500	9,322	4,500
Telephone	612	1,300	645	-
Sewer	180	1,200	290	1,200
Bank Card Fees	-	-	5	-
Total Services	<u>12,466</u>	<u>16,200</u>	<u>19,194</u>	<u>14,900</u>
<u>Ballfields</u>				
Supplies and Maintenance				
Concessions for Resale	24,776	25,600	25,058	25,600
Concession Supplies	953	640	362	640
Non-Cap'l Tools & Equip	65	400	400	400
Maintenance- Ballfields	16,108	18,800	18,587	18,800
Maintenance- Ball. Signs	755	2,000	391	2,000
Total Supplies and Maint	<u>42,656</u>	<u>47,440</u>	<u>44,799</u>	<u>47,440</u>
Services				
Electricity	8,277	8,000	7,523	8,000
Water	804	1,500	1,495	1,500
Bank Card Fees	-	-	10	-
Total Services	<u>9,081</u>	<u>9,500</u>	<u>9,028</u>	<u>9,500</u>

PARKS AND RECREATION

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
<u>Soccer Fields</u>				
Supplies and Maintenance				
Maintenance- Soccer Fields	4,942	5,760	5,634	5,760
Total Supplies and Maint	<u>4,942</u>	<u>5,760</u>	<u>5,634</u>	<u>5,760</u>
Services				
Electricity	576	750	515	750
Water	889	400	-	400
Total Services	<u>1,466</u>	<u>1,150</u>	<u>515</u>	<u>1,150</u>
<u>Beaches</u>				
Personnel				
<u>Contract Labor</u>	-	30,000	18,360	30,000
Supplies and Maintenance				
Concessions for Resale	14,187	12,000	10,900	12,000
Concession Supplies	3,081	7,200	1,358	4,000
Non-Cap'l Tools & Equip	2,348	4,000	7,950	2,000
Maintenance- Beach Signs	-	-	-	-
Maintenance- Beaches	11,558	16,000	13,323	12,000
Total Supplies and Maint	<u>31,174</u>	<u>39,200</u>	<u>33,530</u>	<u>30,000</u>
Services				
Electricity	3,640	8,000	3,416	4,000
Water	3,221	5,000	2,862	5,000
Telephone	820	1,000	710	-
Chemicals	1,813	2,000	969	2,000
Bank Card Fees	177	600	190	600
Total Services	<u>9,671</u>	<u>16,600</u>	<u>8,148</u>	<u>11,600</u>
Total Parks and Recreation	<u><u>1,430,570</u></u>	<u><u>1,609,541</u></u>	<u><u>1,561,620</u></u>	<u><u>1,464,081</u></u>

CEMETERY

Department 50

Program Description

The Cemetery Department tracks the costs of maintenance of the Municipal Cemetery. Those services consist of mowing, trimming and repairs necessary to maintain the appearance of the property. Assistance is provided to funeral homes in making burial arrangements, to aid citizens in buying and locating gravesites and to conserve deed records for the properties.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Cemetery Attendant	10	1	1	1
		1	1	1

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Develop and maintain cemetery grounds with courtesy and respect. Complete burial processes on a timely and proper manner 	<p>B</p> <p>A</p>

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Number of acres maintained such that 85% meet established quality standards	88%	93%	95%
Percent of cemetery land mowed on schedule	92%	94%	95%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Salaries	20,792	23,479	21,797	24,183
FICA	2,061	1,820	2,164	1,883
Vacation	1,163	-	677	-
Sick Leave	993	-	1,174	-
Overtime	722	-	(34)	-
Retirement	4,132	3,869	4,723	4,053
Longevity	190	310	310	430
Hospitalization Insurance	6,934	7,145	6,969	7,540
Workers Compensation	1,169	1,114	834	782
Texas Workforce Commission	189	99	72	99
Total Personnel Costs	38,346	37,836	38,686	38,970
Supplies & Maintenance				
Chemicals	23	550	297	550
Minor Tools & Equipment	122	140	88	140
Maintenance- Minor Equip	188	230	200	230
Maintenance-Roadways	-	800	47	800
Maintenance- Grounds	1,284	2,760	225	2,760
Maintenance- Grounds Equip	-	-	961	-
Total Supplies & Maint	1,616	4,480	1,817	4,480
Services				
Consultants, Architect, Eng.	-	-	-	-
General Liability Insurance	244	250	253	250
Total Services	244	250	253	250
Capital Outlay				
Groundskeeping Equipment	-	-	-	-
Property Improvements	-	-	-	-
Fences	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Cemetery	40,206	42,566	40,757	43,700

NON-DEPARTMENTAL

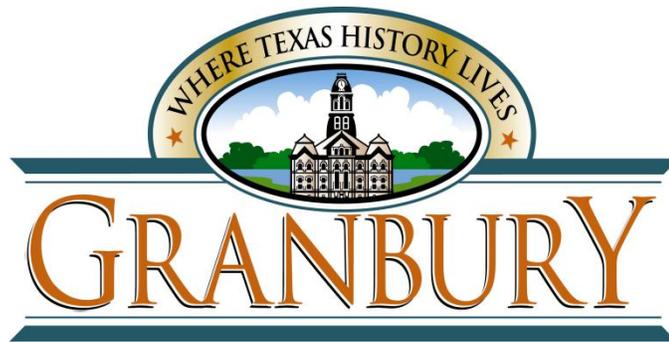
Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Supplies & Maintenance				
Office Supplies	1,058	520	-	520
Concessions for Resale/Mach	-	550	237	550
Wearing Apparel	325	-	474	-
Maintenance- Buildings	-	1,960	-	2,000
Total Supplies & Maint	1,384	3,030	710	3,070
Services				
Consultants/Arch/Engin	7,248	21,090	26,076	20,000
Electricity	119,181	91,000	112,274	99,000
Water	5,762	6,180	8,899	6,000
Natural Gas	1,180	1,150	757	1,000
Sewer	412	300	885	500
Cable Television	260	350	291	350
GE Channel 27	6,789	-	-	-
Bridge St Museum Expense	14,713	19,148	13,150	19,148
General Liability Insurance	14,291	15,386	14,073	15,386
Property Lease Dock	8,100	8,100	8,100	8,100
Meeting Expenses	344	1,665	-	1,000
Equipment Lease	2,760	2,880	2,855	2,880
Office Lease	-	-	-	-
Special Property Expense	44,886	44,887	43,027	45,000
Tax Appraisal- Collection	77,168	81,682	81,682	80,353
Contingency Expense	-	68,180	-	100,000
Miscallenous Expense	-	-	30	-
Cafeteria/Banking Fees	21,355	28,000	10,414	15,000
Special Assesment	2,000	2,000	2,000	2,000
Total Services	326,447	391,998	324,513	415,717
Interfund Transfers				
Transfer to Airport Fund	53,254	-	-	-
Transfer to Tourism Fund	140,559	302,115	302,115	497,029
Transfer to General Debt Svc	104,285	-	-	-
Transfer to Gby Hist Properties	40,000	40,000	40,000	40,000
Total Interfund Transfers	338,098	342,115	342,115	537,029
Capital Outlay				
Land	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Non-Departmental	665,929	737,143	667,339	955,816

Utility Fund

The Utility Fund is an Enterprise Fund of the City. Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Services provided by the Utility Fund include Utility Administration (utility billing and collection and customer service), meter reading, water treatment and distribution, electric, services, wastewater collection and treatment, fleet maintenance, building maintenance, warehouse services and community services.

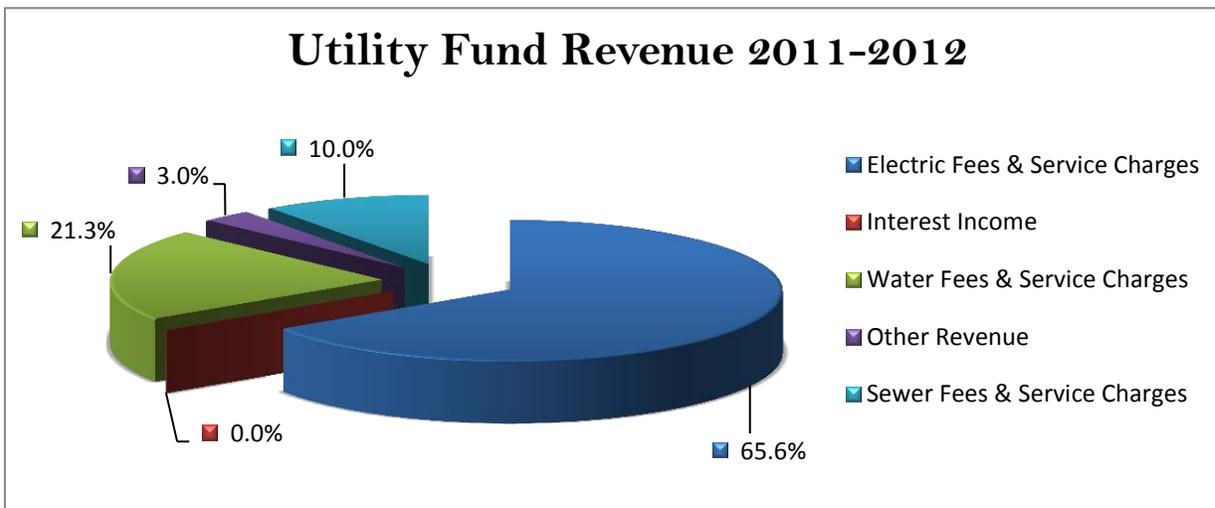
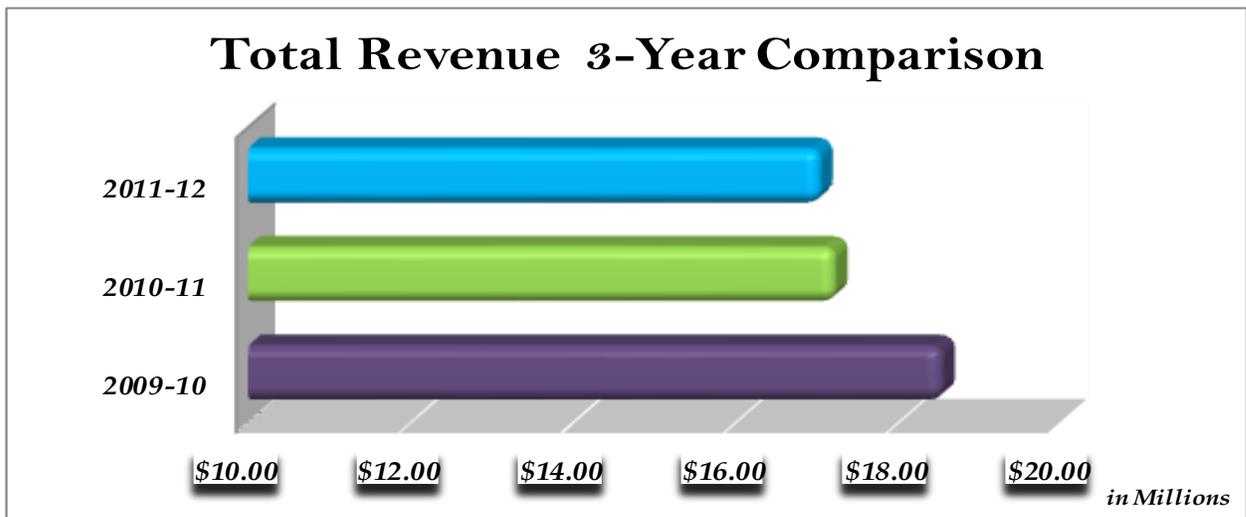
The Fund's source of revenue is the charge for water, sewer and electric services. Utility rates are set by the City Council.



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UTILITY FUND REVENUES

Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Electric Fees & Service Charges	11,367,716	11,180,382	11,524,272	11,180,382
Water Fees & Service Charges	3,448,982	3,628,500	4,810,721	3,628,500
Sewer Fees and Service Charges	1,649,064	1,711,000	1,736,904	1,711,000
Interest Income	2,303	2,500	4,200	6,000
Other Revenue	1,953,067	499,392	1,359,224	509,617
Interfund Transfers	118,215	197,664	197,664	-
TOTAL REVENUES	18,539,347	17,219,439	19,632,984	17,035,500

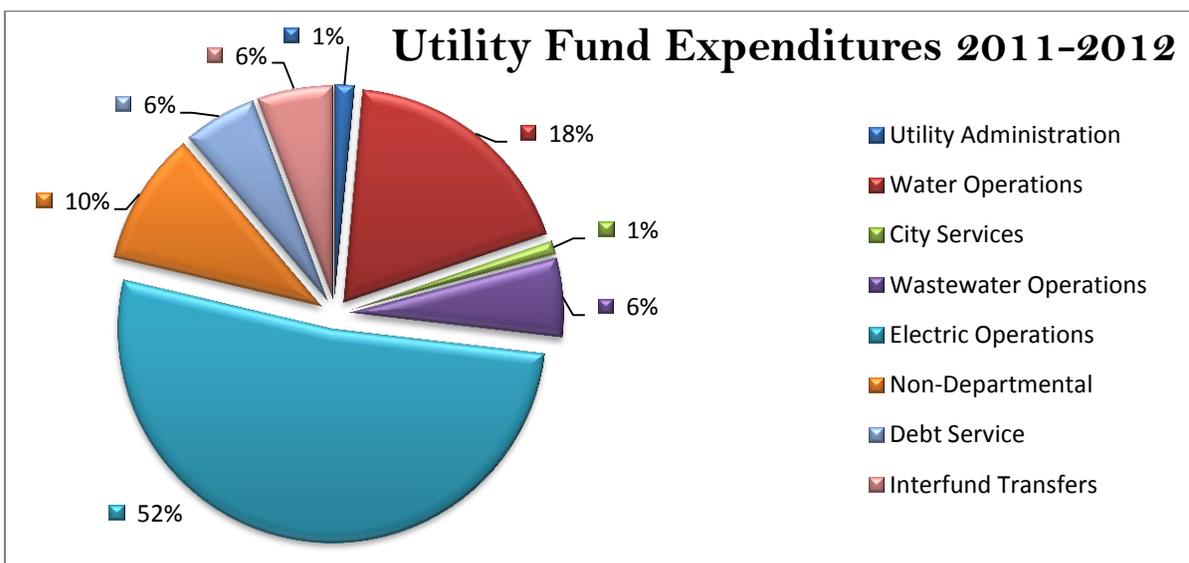


UTILITY FUND REVENUES

Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Electric Services				
Electric Service	11,324,657	11,115,742	11,480,107	11,115,742
D&D Light Rental	42,587	46,505	42,730	46,505
Sale of Electric Meters	471	18,136	1,435	18,136
Total Electric Revenues	<u>11,367,716</u>	<u>11,180,382</u>	<u>11,524,272</u>	<u>11,180,382</u>
Water Services				
Water Service	3,425,382	3,605,000	4,211,646	3,605,000
Water Taps	9,950	8,000	14,325	8,000
Meter Setting Fees	13,650	15,000	24,750	15,000
Sale of Raw Water	-	-	560,000	-
Sale of Water Meters	-	500	-	500
Total Water Revenues	<u>3,448,982</u>	<u>3,628,500</u>	<u>4,810,721</u>	<u>3,628,500</u>
Wastewater Services				
Developer's Costs & Fees	3,653	5,000	17,472	5,000
Wastewater Service	1,639,992	1,700,000	1,713,822	1,700,000
Wastewater Taps	5,420	6,000	5,200	6,000
Special Sewer Maint Assessm	-	-	410	-
Total Wastewater Revenues	<u>1,649,064</u>	<u>1,711,000</u>	<u>1,736,904</u>	<u>1,711,000</u>
Interest Income				
Interest Income	2,303	2,500	4,200	6,000
Total Interest Income	<u>2,303</u>	<u>2,500</u>	<u>4,200</u>	<u>6,000</u>
Other Revenue				
From Fund Balance	-	-	-	-
Reconnect Fees	10,190	12,000	14,980	13,000
Groundwater District Fees	94,552	120,000	104,083	120,000
Drainage Fees	-	72,000	-	72,000
Sanitation Service	215	-	74	-
Penalty Income	170,145	110,000	181,858	120,000
Cost Share Contributions	-	-	11,585	-
Miscellaneous Income	64,708	35,000	48,047	40,000
Careflite Service	-	-	-	-
Sale of Assets Swats	-	136,292	135,913	129,517
Proceeds from Auction	-	-	15,651	-
Sale of Garbage Bags	-	100	-	100
Cash Short/Over	(81)	-	201	-
Contribution	1,592,694	-	824,842	-
Service Fees	20,645	14,000	21,990	15,000
Other Sources	-	-	-	-
Total Other Revenue	<u>1,953,067</u>	<u>499,392</u>	<u>1,359,224</u>	<u>509,617</u>
Interfund Transfers				
Transfer in Impact Fees	118,215	197,664	197,664	-
Total Interfund Transfers	<u>118,215</u>	<u>197,664</u>	<u>197,664</u>	<u>-</u>
Total Utility Fund Revenue	<u><u>18,539,347</u></u>	<u><u>17,219,439</u></u>	<u><u>19,632,984</u></u>	<u><u>17,035,500</u></u>

UTILITY FUND EXPENDITURES

Expenditure Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Utility Administration	252,573	230,304	274,176	237,704
Water Operations	2,935,051	2,981,628	2,797,593	2,687,182
Wastewater Operations	1,114,678	977,888	1,091,616	1,069,532
Electric Operations	9,111,182	8,432,514	9,328,209	8,420,007
City Services	169,228	167,804	180,280	184,025
Non-Departmental	1,796,322	1,624,655	1,305,771	1,394,955
Interfund Transfers	655,445	914,634	594,260	867,114
Debt Service	980,417	897,308	1,219,687	1,234,541
Capital Outlay	428,028	288,073	337,021	195,000
TOTAL EXPENDITURES	17,442,924	16,514,807	17,128,613	16,290,059



UTILITY ADMINISTRATION

Department 60

Program Description

The Utility Administration/Customer Service Division is responsible for the billing and collection of fees and payments for electric, water, sewer and solid waste services. This office also handles connections, disconnections, trouble orders, transfers of service, collection of utility security deposits and customer questions and complaints regarding utility bills and service.

It is also responsible for customer service, cashing and billing. This office operates a drive-thru window for utility payments. Delinquent accounts procedures for both active and inactive accounts are initiated by this office as well as bankruptcy claims.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Utility Billing Manager	15	1	1	1
Utility Billing Clerk II	10	1	1	1
		2	2	2

Performance Objectives

Related to Goal

- Ensure the efficient delivery and timely and accurate billing and payment information to our customers. A
- Develop and maintain quality utility programs and innovative services that are administered in a friendly, helpful manner. B
- Respond to customer requests and issues quickly and fairly, with the intention of satisfying each customer. A
- Increase the public awareness of utility issues and topics through proactive communication with citizens. E
- Process payments and cash receipts and make deposits in a timely manner. A

Performance Measures

	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of initial connection made within 24 hours of customer's request	100%	100%	100%
Percent of trouble orders worked within 48 hours	95%	95%	95%
Percent of error-free bills processed	99%	98%	99%
Percent of times payments are applied correctly	99%	95%	99%
Percent of time cash drawers balance within \$5.00	99%	98%	99%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	63,249	70,547	64,423	72,628
FICA	5,567	5,753	5,575	5,930
Vacation	3,944	-	3,207	-
Sick Leave	3,385	-	2,917	-
Overtime	106	500	22	500
Retirement	11,196	12,198	12,116	12,769
Longevity	3,910	4,150	4,150	4,390
Insurance	13,888	14,290	14,055	15,081
Workers Compensation	227	228	169	158
Texas Workforce Commission	378	198	144	198
Total Personnel Costs	105,850	107,864	106,779	111,654
Supplies & Maintenance				
Office Supplies	1,199	1,200	2,131	1,200
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	1,396	1,050	1,361	1,200
Items for Resale	-	-	-	-
Non-Capital Tools & Equip	525	550	4,763	550
Maintenance- Office Equipment	642	100	-	100
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	3,762	2,900	8,256	3,050
Services				
Telephone	2,953	3,200	2,689	900
Postage	27,171	22,000	30,266	22,000
Travel/Training	-	-	-	-
Printing	14,356	15,000	12,335	15,000
General Liability Insurance	528	600	546	600
Dues/Subscriptions/Membersh	-	-	-	-
Bad Debt Expense	74,913	61,000	73,669	60,375
Depreciation Expense	-	-	-	-
Computer Programming	2,500	-	625	625
Bank Fees	18,590	16,240	36,305	22,000
Collection Agency Fees	1,950	1,500	2,706	1,500
Total Services	142,961	119,540	159,141	123,000
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Utility Administration	252,573	230,304	274,176	237,704

METER READING

Department 70

Program Description

The Meter Reading Division is responsible for the accurate reading of all water and electric meters within the service area. This office also handles connections and disconnections of service.

It is also responsible for field service and some water meter repairs. They provide back-up for water/wastewater personnel for utility problems.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Meter Readers I	11	1	1	1
Meter Readers II	10	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

Performance Objectives

Related to Goal

- Accurately read all electric and water meters each month. B
- Deliver services to customers in a timely manner. A

Performance Measures

	<u>Actual</u> <u>2009-10</u>	<u>Estimate</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
Percent of meters initially read correctly	95%	95%	95%
Number of water and electric meters read annually	79,200	90,000	91,000

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	44,298	45,639	47,618	47,009
FICA	3,521	3,840	4,238	3,964
Vacation	1,183	-	1,399	-
Sick Leave	259	-	898	-
Overtime	411	4,200	3,279	4,200
Retirement	7,059	8,166	9,139	8,533
Longevity	380	360	360	610
Insurance	11,984	14,290	13,533	15,081
Workers Compensation	2,095	1,843	1,277	1,195
Texas Workforce Commission	386	198	250	198
Total Personnel Costs	71,575	78,536	81,990	80,790
Supplies & Maintenance				
Copier Expense	-	-	-	-
Wearing Apparel	719	900	1,186	900
Vehicle Fuel	8,507	5,000	10,460	9,000
Non-Capital Tools & Equip	6,888	5,100	4,564	4,100
Maintenance- Motor Vehicles	2,441	2,500	1,474	2,500
Maintenance- Water Meters	2,207	2,600	3,354	2,600
Maintenance- Electric Meters	3,386	2,000	1,210	1,000
Maintenance- Radios & Assoc	-	5,960	5,484	6,960
Total Supplies & Maint	24,149	24,060	27,731	27,060
Services				
Postage	-	50	776	50
Travel/Training	-	150	305	150
General Liability Insurance	1,353	1,700	1,447	1,700
Dues/Subscription/Membersh	-	140	140	140
Meter Testing	149	550	608	550
Employee Certification	-	350	-	350
Total Services	1,502	2,940	3,276	2,940
Capital Outlay				
Pickups	-	-	-	-
Radios & Assoc Equipment	-	-	-	-
Water Meters and Bases	32,865	50,000	63,529	40,000
Electric Meters and Bases	13,619	14,700	15,130	10,000
Misc. Tools & Equip	-	-	-	-
Property Improvements	-	-	-	-
Total Capital Outlay	46,484	64,700	78,660	50,000
Total Meter Reading	143,710	170,236	191,657	160,790

GROUND WATER

Department 78

Program Description

The Ground Water Division was established to monitor the costs of producing well water for the City’s water operations.

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> • To maximize well water production for the City’s water operations at the lowest possible costs. 	B

<u>Performance Measures</u>	Actual 2009-10	Estimate 2010-11	Projected 2011-12
Total millions of gallons produced	441	480	500
Amount of operating expenditures per million gallons treated	\$551.10	\$1,779.20	\$500.20

GROUND WATER

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Supplies and Maintenance				
Chemicals	25,057	25,000	27,424	25,000
Non-Capital Tools and Equip	11,494	11,000	11,000	11,000
Maintenance- Buildings	-	-	-	-
Maintenance- Plant Pump, Motor	25,576	24,000	24,000	24,000
Maintenance- Pump Stations	30,000	30,000	35,298	30,000
Total Supplies and Maintenance	<u>92,126</u>	<u>90,000</u>	<u>97,722</u>	<u>90,000</u>
Services				
Consultants, Architects, Engineer	-	-	-	-
Electricity	85,704	108,000	58,774	108,000
Sample Testing	2,162	2,100	7,100	2,100
Ground Water Distric Fees	102,431	120,000	109,033	120,000
Total Services	<u>190,297</u>	<u>230,100</u>	<u>174,907</u>	<u>230,100</u>
Capital Outlay				
Pumps, Motors, Chlorinators	-	-	-	-
New Water Wells	-	-	-	-
Land	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Ground Water	<u><u>282,423</u></u>	<u><u>320,100</u></u>	<u><u>272,629</u></u>	<u><u>320,100</u></u>

WATER TREATMENT

Department 79

Program Description

The Water Treatment Division is primarily responsible for producing safe and acceptable water in accordance with State and federal health standards.

The plant's personnel monitor bacteriological and physical properties of the water, respond to water quality inquiries and perform routine daily laboratory analysis.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Plant Operators I	13	4	4	4
Plant Operators II	12	2	2	2
		6	6	6
		6	6	6

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Provide a safe drinking source for the Granbury community.	B
• Stay abreast of the changing regulations to meet the new drinking standards.	B
• Continually upgrade the existing facilities to meet regulatory requirements, maintain quality service and meet the community's water-use needs.	B
• Operate facilities in a cost efficient manner to minimize water-usage rate increases.	B

<u>Performance Measures</u>	Actual	Estimate	Projected
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Total millions of gallons treated	72	94	95
Total operating expenditures per million gallons treated	\$4,029	\$3,965	\$3,965

WATER TREATMENT

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Personnel Costs				
Regular	153,361	162,077	147,716	168,932
FICA	14,091	13,763	14,914	14,333
Vacation	6,585	-	8,472	-
Sick Leave	3,028	-	4,927	-
Overtime	25,324	15,000	38,048	15,000
Retirement	28,730	29,252	32,887	30,854
Longevity	2,230	2,830	2,830	3,430
Insurance	34,720	35,724	35,138	37,702
Workers Compensation	7,700	6,606	4,578	4,321
Texas Workforce Commission	945	495	360	495
Total Personnel Costs	<u>276,714</u>	<u>265,747</u>	<u>289,869</u>	<u>275,067</u>
Supplies & Maintenance				
Office Supplies	146	100	169	100
Janitorial Supplies	-	200	200	200
Wearing Apparel	1,721	1,400	1,610	1,400
Chemicals	46,373	47,185	50,264	47,185
Non-Capital Tools & Equip	10,229	1,700	1,855	1,700
Laboratory Supplies	1,033	4,000	2,072	4,000
Maintenance- Buildings	-	-	-	-
Mainteneace - Vehicles	-	-	-	-
Maintenance- Minor Equip	-	-	-	-
Maintenance- Plant Pumps	8,790	6,000	10,017	6,000
Maintenance- Pump Stations	263	-	-	-
Maintenance- Grounds	-	-	-	-
Maintenance- Filters	4,887	4,300	4,300	20,000
Maintenance- EDR	2,203	2,190	2,169	2,190
Total Supplies & Maint	<u>75,646</u>	<u>67,075</u>	<u>72,656</u>	<u>82,775</u>

WATER TREATMENT

Account Number	Estimated FY 2010	Proposed FY 2011	Proposed FY 2011	Proposed FY 2012
Services				
Consultant, Architect, Engin	161,187	100,000	700	100,000
Electricity	13,150	10,000	9,872	10,000
Water	1,134	1,700	1,388	1,700
Telephone	2,555	2,600	5,120	-
Sewer	651	900	797	900
Postage	24	100	12	100
Travel/Training	1,645	1,700	1,271	1,700
Water Inspection Fee	9,301	10,625	10,623	10,625
General Liability Insurance	3,913	7,700	1,503	7,700
Water Purchase- BRA	678,706	692,400	695,100	695,000
Water Purchase - SWATS	622,097	840,974	673,567	503,825
RO Water Unit Cost	63,504	26,460	26,460	-
Dues/Subscriptions/Membersh	300	300	300	300
Other- Employee Certification	506	650	456	650
Sample Testing	4,850	5,500	6,571	5,500
Total Services	1,563,523	1,701,609	1,433,740	1,338,000
Capital Outlay				
Swats Plant Improvements	-	-	-	-
Water Treatment Plant	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Water Treatment	1,915,883	2,034,431	1,796,265	1,695,842

WATER DISTRIBUTION

Department 82

Program Description

Water Distribution is responsible for routine inspection of water distribution lines; installation of water taps and meters; rehabilitation and replacement of damaged or inefficient water lines; meters, fire hydrants and valves. The Department takes routine water samples to test the safety and efficiency of the system. The Department will continue to maintain water system lines and equipment as well as continue to recognize, follow and meet all Environmental Protection Agency and Safe Drinking Water Act regulations.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Secretary	11	.5	.5	.5
Water Distribution Superintendent	18	1	1	1
Utility Equipment Operator I	13	1	1	1
Utility Equipment Operator II	12	2	2	2
Fire Hydrant Tech (PT)	12	0	0	0
		<u>4.5</u>	<u>4.5</u>	<u>4.5</u>

Performance Objectives

Related to Goal

- | | |
|--|--|
| <ul style="list-style-type: none"> • Ensure safe, efficient delivery of water to the Granbury community. • Maintain highest standard of water quality, meeting EPA and TCEQ standards. • Minimize system losses due to aged infrastructure. • Enhance customer service through efficient service. • Maintain the City's fire hydrants through installation of new hydrants and repair and replacement of existing ones. | <p>A</p> <p>A</p> <p>B</p> <p>A</p> <p>B</p> |
|--|--|

Performance Measures

	<u>Actual</u> <u>2009-10</u>	<u>Estimate</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
Percentage of line locates performed within 48 hours	100%	100%	100%
Number of water taps installed	75	50	50
Number of water valves exercised	100	100	100
Number of water complaints received annually	65	50	50

WATER DISTRIBUTION

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	127,750	146,075	130,628	150,344
FICA	11,676	11,986	11,944	12,550
Vacation	5,000	-	6,408	1,314
Sick Leave	9,140	-	7,041	1,487
Overtime	15,246	7,000	22,094	7,000
Retirement	23,866	25,464	26,332	26,710
Longevity	3,065	3,605	3,315	3,905
Insurance	29,516	32,152	30,998	33,931
Workers Compensation	5,301	5,167	3,584	3,347
Texas Workforce Commission	886	446	499	446
Total Personnel Costs	231,444	231,895	242,843	241,034
Supplies & Maintenance				
Office Supplies	103	105	270	105
Books, Maps, Pamphlets	-	-	-	-
Janitorial Supplies	-	-	-	-
Wearing Apparel	1,597	2,300	1,815	2,300
Vehicle Fuel	8,782	8,800	13,795	8,800
Non-Capital Tools & Equip	3,614	2,000	2,583	2,000
Lab Equipment & Supplies	8,083	2,000	2,551	2,000
Maintenance- Motor Vehicles	1,920	11,250	17,029	10,000
Maintenance- Water Mains	57,108	36,450	45,162	40,000
Maintenance- Minor Equip	2,098	1,195	1,547	1,195
Maintenance- Water Service	19,589	12,500	22,763	12,500
Maintenance- Plant Pumps	6,878	3,400	3,320	3,400
Maintenance- Heavy Equip	4,474	7,800	8,039	7,800
Maintenance- Barricades	892	280	-	280
Maintenance- Hydrants	209	5,200	11,349	8,000
Maintenance- Pump Stations	18,752	12,500	7,667	9,000
Maintenance- Radios & Assoc	-	-	-	-
Maintenance- Water Storage	54,786	6,650	6,147	6,650
Total Supplies & Maint	188,885	112,430	144,036	114,030

WATER DISTRIBUTION

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Services				
Consultants/Arch/Engin	4,201	7,000	6,007	22,000
Electricity	125,084	86,350	138,510	100,000
Telephone	1,771	1,700	1,492	1,200
Postage	32	-	-	-
Travel/Training	1,477	1,400	1,437	1,400
General Liability Insurance	20,877	20,348	20,848	20,348
Equipment Rental/Lease	-	400	-	400
Long-term Lease Purchase	59,152	53,488	54,157	53,488
Land Lease	5,000	5,000	5,000	5,000
Dues, Subscriptions, Membersh	200	350	350	350
Other - Employee Certification	261	700	550	700
Sample Testing	1,134	500	474	500
Total Services	<u>219,189</u>	<u>177,236</u>	<u>228,825</u>	<u>205,386</u>
Capital Outlay				
Pickups	-	-	-	-
Heavy Construction Equipment	-	-	-	-
Water Mains & Tie-ins	75,353	137,024	141,024	-
New Water Service	-	-	-	-
New Water Storage Tank	152,522	-	-	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	<u>227,876</u>	<u>137,024</u>	<u>141,024</u>	<u>-</u>
Total Water Distribution	<u><u>867,394</u></u>	<u><u>658,585</u></u>	<u><u>756,727</u></u>	<u><u>560,450</u></u>

WASTEWATER TREATMENT

Department 83

Program Description

The purpose and function of the Wastewater Treatment division is to receive and treat the spent water from a community, containing the wastes from domestic, industrial or commercial use and the surface water runoff and groundwater which may enter the system through infiltration.

The Granbury Wastewater Treatment Plant is an activated sludge process. The activated sludge process is an aerobic biological process in which microorganisms grow by using oxidizable material in the wastewater as food. The microorganisms are recycled to the treatment phase in order to increase the rate of reaction.

Laboratory personnel collect and analyze wastewater samples daily to verify compliance with State and federal requirements.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Wastewater Superintendent	18	1	1	1
Lab Technician	14	1	1	1
Treatment Plant Maint. Technician	13	1	1	1
Plant Operators	12	3	3	3
		<u>6</u>	<u>6</u>	<u>6</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Maintain compliance with State and federal requirements for operation and maintenance of the Wastewater Treatment Plant in order to protect the health and well being of the citizens of Granbury, Hood County and the State of Texas. 	F
<ul style="list-style-type: none"> Operate the facilities in the most cost efficient manner possible while maintaining effluent quality. 	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of regulatory compliance	100%	100%	100%
Wastewater treated (millions of gallons)	355	438	450
Total expenditures per million gallons treated	\$2,849	\$1,759	\$1,399

WASTEWATER TREATMENT

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	219,907	233,659	222,493	242,153
FICA	18,849	19,110	20,660	19,815
Vacation	11,559	-	9,324	-
Sick Leave	3,113	-	4,504	-
Overtime	16,708	9,000	25,589	9,000
Retirement	39,575	40,587	45,707	42,659
Longevity	6,430	7,150	7,150	7,870
Insurance	41,663	42,869	42,165	45,242
Workers Compensation	5,956	5,999	4,502	4,231
Texas Workforce Commission	1,134	594	432	594
Total Personnel Costs	364,893	358,968	382,525	371,564
Supplies & Maintenance				
Office Supplies	447	450	465	450
Books, Maps, Pamphlets	140	-	-	-
Copier Expense	148	-	108	-
Janitorial Supplies	1,048	200	723	200
Wearing Apparel	2,373	700	2,391	700
Vehicle Fuel	12,320	1,800	14,595	1,800
Chemicals	24,921	8,700	25,370	12,000
Non-Capital Tools & Equip	8,015	21,870	6,126	24,000
Laboratory Supplies	6,437	6,000	6,443	6,000
Maintenance- Buildings	295	6,400	209	6,400
Maintenance- Vehicles	4,566	600	5,519	600
Maintenance- Minor Equipm	442	4,100	621	4,100
Maintenance- Plant, Pumps, M.	26,820	1,000	45,036	1,000
Maintenance- UV	2,500	26,130	2,597	26,130
Maintenance- Heavy Equip	20,368	2,500	10,000	2,500
Maintenance- Sewer Service	68	10,000	664	10,000
Maintenance-Stations, Pumps	4,566	250	-	250
Maintenance-SCADA	9,011	-	-	-
Maintenance- Grounds	291	5,700	5,385	2,000
Maintenance- Radios & Assoc	-	1,000	813	1,000
Total Supplies & Maint	124,775	97,400	127,064	99,130

WASTEWATER TREATMENT

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Services				
Consultants/Arch/Engin	7,997	-	-	-
Electricity	163,620	105,950	156,155	150,000
Water	160	300	144	300
Telephone	6,198	4,900	8,464	900
Postage	71	60	37	60
Travel/Training	3,159	3,300	2,629	3,300
Advertising	-	500	-	500
Sewer Plant Inspection	10,705	12,500	12,087	12,500
Refuse Pickup	46,804	33,000	36,322	33,000
General Liability Insurance	15,121	18,060	16,460	18,060
Equipment Rental/Lease	740	800	223	-
Long-term Lease/Purchase	2,665	-	-	-
Dues, Subscriptions, Membersh	280	280	280	280
Employee Certification	695	800	333	800
Sample Testing	6,337	8,000	4,768	8,000
Total Services	<u>264,552</u>	<u>188,450</u>	<u>237,902</u>	<u>227,700</u>
Capital Outlay				
Pickups	-	-	-	-
Groundskeeping Equipment	-	-	-	-
Pumps & Motors	-	-	-	-
Sewer Plant & Improvements	66,278	-	-	-
Total Capital Outlay	<u>66,278</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Wastewater Treatment	<u><u>820,499</u></u>	<u><u>644,818</u></u>	<u><u>747,491</u></u>	<u><u>698,394</u></u>

WASTEWATER COLLECTION

Department 85

Program Description

The Wastewater Collection Department maintains and rehabilitates the wastewater collection system, through routine inspections of system facilities and restoration of broken or collapsed mains. The Department provides maintenance services including; the installation of wastewater taps; the clearing, jet cleaning and camera inspection of lines.

The City has 32 lift stations presently and many miles of sewer mains flowing to the City's wastewater treatment plant.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Secretary	11	.5	.5	.5
Water/Wastewater Foreman	16	1	0	0
Utility Equipment Operator II	12	2	1	1
		<u>3.5</u>	<u>1.5</u>	<u>1.5</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> Maintain all public wastewater collection system lines in free-flowing condition to protect the health and environment. 	B
<ul style="list-style-type: none"> Respond to customer requests regarding the collection system quickly and efficiently. 	A

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Number of sewer taps installed	35	20	20
Number of sanitary sewer service requests received annually	100	75	80
Number of days lift stations were fully operational	365	365	365

WASTEWATER COLLECTION

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	44,500	48,239	43,184	49,656
FICA	3,752	4,629	3,839	4,965
Vacation	2,546	-	2,820	1,314
Sick Leave	1,924	-	2,442	1,487
Overtime	7,566	10,000	5,437	10,000
Retirement	8,127	9,825	8,618	10,690
Longevity	2,085	2,265	2,265	2,445
Insurance	10,412	10,717	10,536	11,310
Workers Compensation	814	1,088	816	764
Texas Workforce Commission	284	149	106	149
Total Personnel Costs	82,009	86,912	80,065	92,780
Supplies & Maintenance				
Office Supplies	-	-	-	-
Wearing Apparel	734	1,000	743	1,000
Vehicle Fuel	4,297	3,000	5,107	5,000
Chemicals	7,769	8,100	8,339	8,100
Non-Capital Tools & Equip	3,407	3,400	3,372	3,400
Maintenance- Motor Vehicles	1,120	8,957	8,222	8,957
Maintenance- Minor Equip	1,449	1,500	1,726	1,500
Maintenance- Plant Pumps	49,157	48,500	55,892	48,500
Maintenance- Sewer Mains	133,458	101,543	95,151	101,543
Maintenance- Heavy Equip	7,568	7,600	8,110	7,600
Maintenance- Sewer Services	7,007	4,400	1,732	4,400
Maintenance- Barricades	-	-	-	-
Maintenance- Stations, Pumps	-	-	6,032	-
Maintenance- Radios & Assoc	-	-	-	-
Total Supplies & Maint	215,967	188,000	194,425	190,000

WASTEWATER COLLECTION

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Services				
Consultants, Architects, Engin	-	-	-	15,000
Electricity	35,919	30,000	43,019	46,000
Telephone	810	800	1,113	-
Postage	-	-	-	-
Travel/Training	718	1,000	545	1,000
General Liability Insurance	1,717	2,351	2,351	2,351
Equipment Rental/Lease	686	1,000	226	1,000
Long-term Lease/Purchase	22,382	22,382	22,382	22,382
Dues, Subscriptions, Membersh	125	125	-	125
Employee Certification	126	500	-	500
Miscellaneous Fees	-	-	-	-
Total Services	<u>62,482</u>	<u>58,158</u>	<u>69,635</u>	<u>88,358</u>
Capital Outlay				
Sewer Mains & Tie-Ins	-	74,764	74,764	-
Pumps & Motors	-	-	-	-
Wastewater System Equipmt	-	-	-	-
Miscellaneous Tools	-	-	-	-
Lift Stations	24,960	-	24,200	-
Total Capital Outlay	<u>24,960</u>	<u>74,764</u>	<u>98,964</u>	<u>-</u>
Total Wastewater Collection	<u><u>385,418</u></u>	<u><u>407,834</u></u>	<u><u>443,089</u></u>	<u><u>371,138</u></u>

ELECTRIC

Department 80

Program Description

The Electric Department constructs and maintains a complete system of electric conductors, switches, lines and transformers used for the distribution of electricity purchased wholesale from Bryan Texas Utilities. In addition, the Electric Department reviews plans for construction of new lines (overhead and underground), and develops design specifications that meet all safety and construction requirements. The Electric Department installs and maintains streetlights and security lighting systems. The department administers a tree trimming maintenance program to minimize outages and prevent damage to the electric distribution equipment and lines.

The City has elected to not opt-in to electric deregulation, which would allow it to enter the electric retail market, so the City will continue to provide electric power to all citizens.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Electrical Engineer		0	0	0
Electric Distribution Operations Manager	22	1	1	1
Senior Lineman	18	1	1	1
Lineman- First Class	17	2	1	1
Lineman- Second Class	16	1	1	1
Groundman	10	2	2	2
		<u>7</u>	<u>6</u>	<u>6</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Deliver electric power to the citizens efficiently and at the lowest possible cost.	A
• Minimize electric power outages.	B
• Explore viable options to control and reduce our purchased power expenses.	B

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Number of times electric power outages	10	12	10
Average time to repair electric outage	52 min.	50 min.	45 min.
Number of Kilowatt hours purchased annually	95,968	94,346	95,000
Number of Kilowatt hours sold annually	87,465	86,568	88,000
Average cost per Kilowatt hour sold *(per 1,000Kwh)	\$59.00	\$78.50	\$78.50

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	244,675	268,395	243,880	276,447
FICA	24,299	24,994	24,471	25,665
Vacation	7,386	-	23,345	-
Sick Leave	(8,537)	-	5,962	-
Overtime	54,505	49,000	56,119	49,000
Retirement	49,934	53,084	54,359	55,253
Longevity	8,610	9,330	9,330	10,050
Insurance	41,663	42,869	42,166	45,242
Workers Compensation	3,476	3,469	3,095	2,880
Texas Workforce Commission	1,134	594	432	594
Contract Labor	841	4,000	1,542	4,000
Total Personnel Costs	427,985	455,735	464,701	469,131
Supplies & Maintenance				
Office Supplies	23	-	70	-
Wearing Apparel	4,687	4,700	3,661	4,700
Vehicle Fuel	11,244	7,000	12,108	11,000
Non-Capital Tools & Equip	1,822	1,500	1,180	1,500
Maintenance- Elec Primaries	23,394	27,700	44,280	27,700
Maintenance- Elec Second	21,206	29,800	26,907	29,800
Maintenance- Motor Vehicles	4,002	3,800	4,298	3,800
Maintenance- Minor Equip	171	420	259	420
Maintenance- Heavy Equip	12,232	6,000	8,033	6,000
Maintenance- Holiday Lighting	9,754	15,000	4,804	10,000
Total Supplies & Maint	88,534	95,920	105,599	94,920
Services				
Consultants/Arch/Engin	62,609	-	2,034	5,000
Natural Gas	1,427	2,400	994	2,400
Substation Charges	387,048	327,884	390,730	327,884
Power Purchase for Resale	8,102,438	7,465,000	8,311,565	7,465,000
Telephone	2,581	2,900	2,429	1,200
Postage	42	50	1	50
Travel/Training	920	1,800	625	1,800
General Liability Insurance	4,785	5,400	4,999	5,400
Long-term Lease Purchase	29,122	29,122	29,122	41,522
Grant Supported Projects	-	40,303	12,703	-
Dues, Subscriptions, Member	-	-	-	2,200
Tree Trimming	1,192	3,500	2,707	3,500
Miscellaneous Fees	2,500	2,500	-	-
Total Services	8,594,663	7,880,859	8,757,909	7,855,956
Capital Outlay				
Electric Primaries	26,183	11,585	11,875	112,000
Electric Secondaries	1,247	-	6,498	-
Line Equipment and Controls	-	-	-	33,000
Property Improvements	35,000	-	-	-
Total Capital Outlay	62,430	11,585	18,373	145,000
Total Electric	9,173,612	8,444,099	9,346,582	8,565,007

CITY SERVICES

Department 93

Program Description

The City Services department is responsible for the supervision of other departments falling under their purview. They are responsible for the Parks and Recreation, Electric Administration and Utility Services, Building Maintenance, Fleet Maintenance, Cemetery, Regional Airport, Purchasing and Warehouse Operations, and Sanitation Services.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
City Services Director	25	1	1	1
Administrative Assistant	13	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

<u>Performance Objectives</u>	<u>Related to Goal</u>
<ul style="list-style-type: none"> • Administer the implementation of the goals, objectives and strategic plans for the department. • Operate all facilities in the most cost efficient manner. 	<p>A</p> <p>A</p>

<u>Performance Measures</u>	<u>Actual 2009-10</u>	<u>Estimate 2010-11</u>	<u>Projected 2011-12</u>
Percent of department action plans completed by the scheduled/revised deadlines	86%	90%	95%
Percent of planned improvement projects completed by the scheduled deadline	78%	82%	85%

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	103,528	116,068	106,849	123,405
FICA	9,453	9,590	9,733	10,147
Vacation	10,639	-	8,352	-
Sick Leave	3,877	-	4,643	-
Overtime	-	-	-	-
Retirement	19,101	20,358	20,928	21,846
Longevity	4,250	4,490	4,200	4,440
Insurance	7,561	7,183	14,055	15,081
Workers Compensation	380	380	282	271
Texas Workforce Commission	378	198	144	198
Total Personnel Costs	159,167	158,267	169,187	175,388
Supplies & Maintenance				
Office Supplies	563	600	312	400
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	2,107	1,980	2,762	1,980
Non-Capital Equip & Tools	-	-	-	-
Maintenance- Office Equip	-	-	-	-
Maintenance- Events	-	-	-	-
Maintenance- Stage/Tents	-	-	-	-
Maintenance- Holiday Deco	-	-	-	-
Maintenance - Radios	-	-	-	-
Total Supplies & Maint	2,670	2,580	3,074	2,380
Services				
Consultants, Architects, Eng	-	-	-	-
Telephone	1,824	1,300	2,390	600
Postage	33	100	166	100
Travel/Training	246	250	157	250
Legal Advertising	-	-	-	-
General Liability Insurance	489	507	507	507
Safety Program Expense	-	-	-	-
Dues, Subscriptions, Membersh	-	-	-	-
Car Allowance	4,800	4,800	4,800	4,800
Total Services	7,391	6,957	8,019	6,257
Capital Outlay				
Office Equipment	-	-	-	-
Furniture & Fixtures	-	-	-	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Services	169,228	167,804	180,280	184,025

NON-DEPARTMENTAL

Department 61

Program Description

The Non-Departmental include those expenditures that do not pertain to one particular department. This section includes transfers for debt service.

Contingency monies within this department are to be used by the City Manager for unforeseen situations and/or emergencies with the approval of the City Council.

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Supplies and Maintenance				
Non-Office Supplies	8,257	8,000	8,767	8,000
Wearing Apparel	1,194	1,300	1,065	1,300
Total Supplies and Maintenance	<u>9,451</u>	<u>9,300</u>	<u>9,832</u>	<u>9,300</u>
Services				
Audit & Accounting	19,140	18,150	18,140	18,150
Consultants/Architects/Engineers	-	-	-	-
Legal Expense	4,728	-	9,805	-
Inventory Damage/Loss	449	700	-	700
Cable Television	268	350	302	350
Meeting Expenses	-	1,200	1,040	1,200
Contribution to Weatherford College	-	-	3,000	-
Shared Allocation	506,518	487,497	520,326	535,339
Utility Franchise Fee	647,648	1,002,795	724,326	660,795
Contribution to Economic Develop	100,000	-	-	50,000
Contingency Expense	-	85,543	-	100,000
Transfer to Airport (Land Acq)	-	-	-	-
Transfer to General Fund	423,823	373,830	373,830	328,212
Transfer to Utility Bond Funds	-	-	-	-
Transfer to Utility Debt Service	980,417	897,308	1,219,687	1,234,541
Transfer to Utility Bond Reserve	508,120	18,120	18,120	18,120
Transfer to General Debt Service	231,622	540,804	220,430	538,902
Miscellaneous Fees	-	1,000	880	1,000
Arbitrage Fees	-	-	-	-
Total Services	<u>3,422,732</u>	<u>3,427,296</u>	<u>3,109,886</u>	<u>3,487,309</u>
Capital Outlay				
Building & Build. Improvements	-	-	-	-
Land	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Departmental	<u>3,432,184</u>	<u>3,436,596</u>	<u>3,119,718</u>	<u>3,496,609</u>

Tourism Fund

The Tourism Fund is a Special Revenue Fund which derives its revenue from Hotel Occupancy Taxes. This tax is levied on persons using hotel, motel or bed and breakfast rooms in the City of Granbury. The City currently imposes a tax of 7% of the price paid for a room.

Revenue from the municipal hotel occupancy tax may be used only for to promote tourism and the convention and hotel industry.

According to the Texas Tax Code, Section 351.101, the City Council by contract may delegate to a person, including another governmental entity or a private organization, the management or supervision of programs and activities funded with revenue from the hotel occupancy tax.

Performance Objectives

Related to Goal

- | | |
|--|---|
| • Create an environment that attracts visitors to our community. | D |
| • Maintain the historical integrity of the City, and promote the attractions and characteristics of the community. | D |
| • Work with the community to enhance advertising and presentation of related City literature and communications. | A |

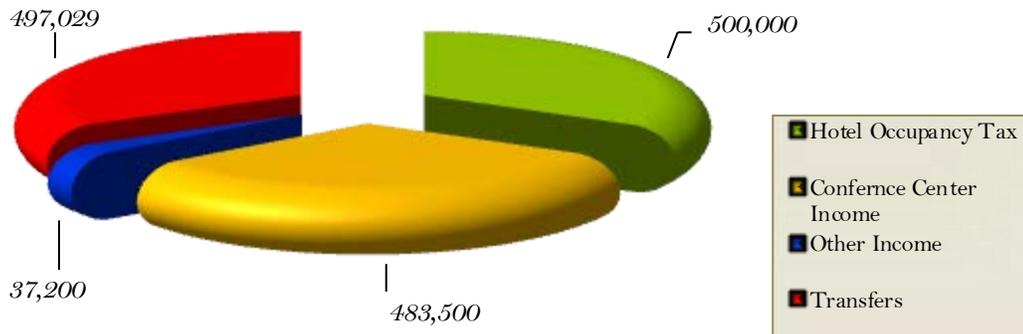
Program Personnel

Title	Pay Class	2009-10	2010-11	2011-12
Convention & Visitors Bureau Director	26	1	1	1
Conference Center Operations Manager	21	1	1	1
Sales Manager		0	0	1
Multimedia Systems Technician	19	1	1	1
Administrative Assistant	11	.5	.5	1
Visitor Center Clerk	10	.5	.5	.5
Group Services Technicians	10	3	3	3
Custodian	10	1	1	1
Trolley Driver (PT)	9	2	2	2
		10	10	11.5

TOURISM REVENUES

Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Taxes				
Hotel Occupancy Taxes	470,440	500,000	521,802	500,000
Total Taxes	<u>470,440</u>	<u>500,000</u>	<u>521,802</u>	<u>500,000</u>
Conference Center Income				
Conf. Ctr. Concession Revenue	3,369	5,000	942	2,000
Conf. Ctr. Facility Rental	233,848	193,000	199,092	273,000
Conf. Ctr. Catering Revenue	185,471	150,000	179,868	150,000
Conf. Ctr. Alcoholic Bev. Sales	45,471	30,000	44,992	35,000
Conf. Ctr. Service/Use Fees	20,227	25,000	16,952	15,000
Conf. Ctr. Equipment Rental	5,748	10,000	12,982	12,000
Conf. Ctr. Contracted Svc. Rev	9,597	5,000	7,021	6,000
Conf. Ctr. Group Srvc Revenue	14,157	7,000	13,025	7,000
Conf. Ctr. Other Income	-	-	11,650	-
Conf. Ctr. Discounts Given	(87,708)	-	(67,340)	(16,500)
Total Conference C. Income	<u>430,179</u>	<u>425,000</u>	<u>419,184</u>	<u>483,500</u>
Other Income				
From Fund Balance	-	-	-	-
Novelty Sales	11	200	75	200
Opera House Income	23,597	30,000	26,230	20,000
Marketing/Investment Income	3,933	4,000	3,571	4,000
Groups/Meetings Income	325	1,000	2,849	1,000
Other Income	12,652	12,000	3,446	12,000
Cash Short/Over	248	-	45	-
Total Other Income	<u>40,766</u>	<u>47,200</u>	<u>36,216</u>	<u>37,200</u>
Interfund Transfers				
Transfer from General Fund	140,559	306,615	302,115	497,029
Total Interfund Transfers	<u>140,559</u>	<u>306,615</u>	<u>302,115</u>	<u>497,029</u>
TOTAL REVENUES	<u><u>1,081,943</u></u>	<u><u>1,278,815</u></u>	<u><u>1,277,607</u></u>	<u><u>1,517,729</u></u>

Tourism Fund Revenue 2011-2012



TOURISM EXPENDITURES

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	-	109,847	113,455	225,958
FICA	-	8,819	9,294	18,078
Vacation	-	-	1,074	-
Sick Leave	-	-	3,780	-
Overtime	-	-	17	-
Retirement	-	14,973	16,235	32,008
Longevity	-	640	765	760
Insurance	-	7,145	10,124	22,621
Workers Compensation	-	1,396	1,107	1,353
Texas Workforce Commission	-	198	263	495
Total Personnel Costs	-	143,018	156,114	301,273
Supplies & Maintenance				
Office Supplies	-	-	17	2,000
Books, Maps, Pamphlets	-	-	430	-
Copier Expense	-	-	-	22,000
Items for Resale	-	-	-	1,000
Wearing Apparel	-	-	-	-
Vehicle Fuel	-	-	-	5,100
Non-Capital Tools & Equip	-	-	20	4,200
Software	-	-	1,625	-
Maintenance- Vehicles	-	6,000	3,338	6,500
Maintenance- Signs	-	7,500	6,090	7,500
Total Supplies & Maint	-	13,500	11,521	48,300
Services				
Consultants	-	7,000	50,026	7,000
Telephone	-	-	-	3,700
Postage	-	-	-	5,300
Travel/Training	-	8,000	4,166	25,000
Advertising HGMA	-	105,000	99,122	-
Advertising & Promotions	-	183,835	184,014	400,000
Industry Conferences	-	-	-	-
Entertainer Fees	-	25,000	14,319	29,500
Printing	-	-	-	7,280
General Liability Insurance	-	-	-	2,000
Equipment Rental/Lease	-	-	95	-
Land Lease	-	-	-	350
Dues/Subscriptions/Membersh	-	5,000	5,905	7,375
Car Allowance	-	4,800	4,800	9,600
Tourism Promotions	-	2,988	2,131	10,000
Trade Shows	-	3,832	1,380	8,000
Fam Tours	-	860	-	4,860
Group Services	-	-	-	-
Total Services	-	346,315	365,957	519,965
Other Services				
Chamber Operations	-	10,000	10,000	10,000
Total Other Services	-	10,000	10,000	10,000
Total Convention/Visitors B.	-	512,833	543,592	879,538

CONFERENCE CENTER EXPENDITURES

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	310,500	205,680	205,680	200,950
FICA	24,045	15,856	15,856	15,549
Vacation	2,103	-	-	-
Sick Leave	3,056	-	-	-
Overtime	-	-	-	-
Retirement	43,213	31,825	31,825	33,470
Longevity	1,330	1,590	1,590	2,310
Insurance	41,523	35,762	35,762	37,739
Workers Compensation	6,716	5,470	5,470	2,444
Texas Workforce Commission	1,724	693	693	594
Total Personnel Costs	434,210	296,876	296,876	293,056
Supplies & Maintenance				
Office Supplies	2,017	2,000	2,000	1,000
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	19,713	17,000	17,000	-
Concessions for Resale	3,229	7,280	7,280	-
Alcoholic Beverage for Resale	14,978	16,000	16,000	16,000
Janitorial Supplies	7,100	8,450	8,450	6,000
Items for Resale	256	1,120	1,120	1,120
Bar Supplies	5,616	7,230	7,230	5,000
Wearing Apparel	825	1,000	1,000	1,000
Vehicle Fuel	4,772	5,100	5,100	-
Non-Capital Equipment	10,104	6,600	6,600	6,600
Software	-	-	-	-
Maintenance of Buildings	12,333	11,200	11,200	22,700
Maintenance of Vehicles	8,924	-	-	-
Maintenance of Signs	387	-	-	-
Total Supplies & Maint	90,256	82,980	82,980	59,420

CONFERENCE CENTER EXPENDITURES

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Services				
Consultants, Architects, Engin	7,750	-	-	-
Electricity	32,833	30,000	31,381	30,000
Water	5,637	4,000	6,470	4,000
Telephone	6,369	8,000	6,455	1,200
Sewer	2,627	3,000	3,192	3,000
Postage	4,036	5,300	2,085	-
Cable Television	1,196	1,500	1,364	1,500
Travel/Training	10,574	2,000	2,022	-
Advertising Promotions	196,317	-	156	-
Industry Conference	-	-	-	-
Entertainer Fee	11,464	-	-	-
Printing	5,975	7,280	7,213	-
General Liability Insurance	10,379	9,730	9,510	9,730
Catering Services	193,999	125,000	177,159	150,000
Contract Services	6,168	6,200	6,696	14,200
Equipment Rental/Lease	30,624	27,100	21,269	27,100
Dues, Subscriptions, Membersh	5,632	1,000	1,327	125
Car Allowance	4,800	-	-	-
Sales and Promotions	3,119	-	-	-
Trade Shows	3,700	-	-	-
Fam Tours	213	-	10	-
Internet Services	21,432	22,800	28,587	-
Group Services	10,400	9,840	9,043	9,840
Bank/ Misc Fees	4,141	4,000	4,632	4,000
Miscellaneous Fees	628	1,600	7,722	-
Special Events	10,603	15,000	13,769	-
Total Services	590,614	283,350	340,060	254,695
Capital Outlay				
Buildings Improvement	-	-	-	-
Other Vehicles	-	-	-	-
Signs	-	-	-	-
Miscellaneous Tools & Equip.	-	-	-	-
Total Capital Outlay	-	-	-	-
Other Services				
Chamber Operations	10,000	-	-	-
Total Other Services	10,000	-	-	-
Total Conference Center	1,125,080	663,206	695,671	607,171

OPERA HOUSE EXPENDITURES

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	-	-	-	-
FICA	-	-	-	-
Workers Compensation	-	-	-	-
Texas Workforce Commission	-	-	-	-
Contract Labor	-	28,000	-	-
Total Personnel Costs	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>-</u>
Supplies & Maintenance				
Office Supplies	-	350	397	350
Scripts, Royalties	-	-	-	-
Janitorial Supplies	319	400	88	400
Production Expenses	-	-	-	-
Non-Capital Equipment	-	-	-	-
Maintenance of Buildings	3,588	4,000	7,386	4,000
Maintenance of Vehicles	-	-	-	-
Total Supplies & Maint	<u>3,907</u>	<u>4,750</u>	<u>7,871</u>	<u>4,750</u>
Services				
Consultants, Architects, Engin	3,000	-	14,050	-
Electricity	21,413	16,300	21,449	15,000
Water	2,149	2,400	3,179	3,000
Natural Gas	5,176	5,200	3,998	3,500
Telephone	-	-	-	-
Sewer	1,430	1,750	1,825	750
Postage	-	-	-	-
Travel/Training	-	-	-	-
Advertising Promotions	-	-	-	-
Printing	-	-	-	-
General Liability Insurance	3,438	4,020	3,187	4,020
Equipment Rental/Lease	14,406	-	-	-
Building Lease	-	-	-	-
Bank/ Misc Fees	2,329	856	746	-
Other Expenses	-	-	-	-
Total Services	<u>53,342</u>	<u>30,526</u>	<u>48,433</u>	<u>26,270</u>
Total Opera House	<u>57,249</u>	<u>63,276</u>	<u>56,304</u>	<u>31,020</u>
Total Tourism Expenditures				
	<u><u>1,182,329</u></u>	<u><u>1,239,315</u></u>	<u><u>1,295,567</u></u>	<u><u>1,517,729</u></u>

Airport Fund

The Regional Airport Fund is a Special Revenue Fund of the City.

This fund was established to fund the on-going operations associated with the public aviation facilities at the Granbury Regional Airport. The major revenues are derived from hangar rentals and ground lease payments.

Performance Objectives

Related to Goal

- | | |
|--|----------------------------|
| <ul style="list-style-type: none"> • Create and maintain a safe environment and a complete aviation service facility. • Complete all maintenance and development processes to insure customer satisfaction. • Provide all aviation service needed consistent with a small regional airport. | <p>B</p> <p>B</p> <p>A</p> |
|--|----------------------------|

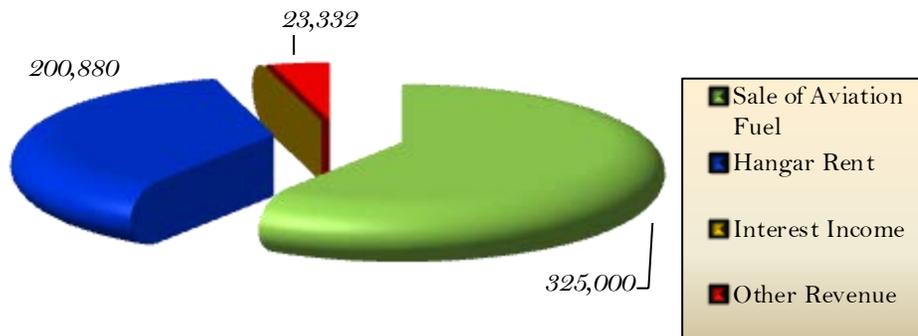
Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Airport Manager	17	0	0	0
Airport Attendant (5 PT)	11	1	1	1
		1	1	1

AIRPORT FUND REVENUE

Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Interest				
Interest Income	-	-	(313)	-
Total Interest	-	-	(313)	-
Other Revenue				
Sale of Maps/Charts/Other	7,528	8,000	7,224	8,000
Leases on City Property	7,132	7,132	7,132	14,332
Sale of Aviation Fuel	300,650	325,000	385,040	325,000
Hangar Rent	191,953	204,540	194,653	200,880
Hangar Locking Fee	150	-	150	-
Hangar Rent Penalty Income	325	-	303	-
Cost Share Contribution	-	-	-	-
Miscellaneous Income	545	1,000	2,290	1,000
Revenue from I&S Taxes	-	-	-	-
Fund Balance Used	-	-	-	-
Cash Short/Over	54	-	24	-
Total Other Revenue	508,337	545,672	596,815	549,212
Interfund Transfers				
Transfer from General Fund	53,254	-	-	-
Transfer from Land Acquis'n UF	-	-	-	-
Total Interfund Transfers	53,254	-	-	-
Inter-Governmental				
State Grants-TXDOT Reimbm't	-	-	-	-
Other State Grants	600	-	550	-
Other Sources-Financing Pro	-	-	-	-
Total Inter-Governmental	600	-	550	-
TOTAL REVENUES	562,191	545,672	597,052	549,212

Airport Fund Revenue 2011-2012



AIRPORT FUND EXPENDITURES

Account Number	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Personnel Costs				
Regular	23,644	36,373	32,794	37,464
FICA	1,808	2,782	2,508	2,866
Vacation	-	-	-	-
Sick Leave	-	-	-	-
Retirement	(1,280)	-	-	-
Longevity	-	-	-	-
Insurance	50	-	40	-
Workers Compensation	821	821	615	574
Texas Workforce Commission	380	400	537	412
Contract Labor	-	30,000	-	30,000
Total Personnel Costs	<u>25,423</u>	<u>70,376</u>	<u>36,494</u>	<u>71,316</u>
Supplies & Maintenance				
Office Supplies	392	265	159	265
Copy Machine Supplies	-	60	34	60
Items for Resale	6,745	6,160	5,906	6,160
Janitorial Supplies	631	227	440	227
Concession Supplies	698	880	788	880
Vehicle Fuel	891	1,457	1,343	1,457
Purchase Gasoline for Resale	264,479	230,690	329,283	230,690
Non-Capital Tools & Equip	396	1,250	1,193	1,250
Maintenance- Runway/Lights	2,114	1,597	2,791	1,597
Maintenance- Buildings	1,962	1,082	751	1,082
Maintenance- Motor Vehicles	630	523	1,457	523
Maintenance- Minor Equip	126	150	150	150
Maintenance- Pumps/Motors	3,567	2,323	3,372	2,323
Maintenance- Grounds	-	72	5,640	72
Maintenance- Radios & Assoc	1,200	1,340	1,160	1,340
Maintenance- Signs	-	40	-	40
Total Supplies & Maint	<u>283,832</u>	<u>248,116</u>	<u>354,465</u>	<u>248,116</u>

AIRPORT FUND EXPENDITURES

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Services				
Consultants, Architects, Engin	2,000	-	-	-
Electricity	17,405	26,659	23,620	26,659
Water	258	721	351	721
Telephone	5,666	8,084	8,046	-
Sewer	148	361	192	361
Postage	71	135	200	135
Travel/Training	962	160	-	160
Advertising Legal	-	50	-	50
General Liability Insurance	15,302	15,159	13,260	15,159
Longterm Lease/Purchase	91,797	91,797	91,797	91,797
Equipment Lease/ Purchase	888	900	297	-
Dues, Subscriptions, Membersh	140	114	75	114
Shared Allocation	44,049	43,686	43,739	44,564
Transfer to GF	-	-	-	-
Transfer to UF	-	-	-	-
Debt Service Transfer to GB	-	-	-	-
Airport Promotions	-	234	-	234
Bank Card Fees	5,538	7,000	6,990	7,000
Miscellaneous Fees	106	72	115	72
Total Services	<u>184,329</u>	<u>195,133</u>	<u>188,682</u>	<u>187,026</u>
Capital Outlay				
Miscellaneous Equipment	-	-	-	-
Property Improvements	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Airport	<u><u>493,584</u></u>	<u><u>513,625</u></u>	<u><u>579,640</u></u>	<u><u>506,458</u></u>

GRANBURY HISTORICAL PROPERTIES

Granbury Historical Properties Corp. is a 501c3 nonprofit Corporation established to assist the City in acquisition/control of Historical properties deemed important to the growth and development of the City.

Performance Objectives

- To acquire land/buildings that are important to the economic development of the City
- To minimize the cost of purchasing land/buildings

REVENUES

Revenue Type	Actual FY 2010	Budgeted FY 2011	Estimated FY 2011	Proposed FY 2012
Interest				
Interest Income	1,242	-	501	-
Total Interest	<u>1,242</u>	<u>-</u>	<u>501</u>	<u>-</u>
Other Revenue				
Lease of Property	-	-	-	-
Donations	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfers				
Transfer from General Fund	40,000	40,000	40,000	40,000
Total Interfund Transfers	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
Inter-Governmental				
Loan Proceeds	-	-	-	-
Grant Revenue	-	-	-	-
Total Inter-Governmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>41,242</u>	<u>40,000</u>	<u>40,501</u>	<u>40,000</u>

EXPENDITURES

<u>Account Number</u>	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
Supplies & Maintenance				
Maintenance- Buildings	-	-	-	-
Total Supplies & Maint	-	-	-	-
Services				
Legal Expenses	-	-	10,950	-
Loan Payment	32,482	40,000	35,402	40,000
Miscellaneous Fees	5,758	-	93	-
Total Services	38,240	40,000	46,445	40,000
Capital Outlay				
Buildings & Buildings Imp.	-	-	-	-
Property Improvements	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Historical Properties	38,240	40,000	46,445	40,000

Capital Improvements

A Capital Improvement Program is a schedule of public Physical Improvements to be constructed with estimated resources available to finance the projected expenditures.

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the community when the project is relatively large in size, expensive (the City's capital threshold is \$5,000), long-term and permanent. Some common examples include streets, tennis courts, fire stations, water and sewer lines and fire engines. Capital expenditures are financed from a variety of sources to include long-term and short-term debt, current revenues, grants from other governmental entities and donations from foundations, businesses, individuals and non-profit organizations. A detailed listing of financing methods is found on the following pages.

Functions of a Capital Improvement Program

- ❖ Estimating capital requirements, budgeting priority projects and developing revenue sources for proposed improvements.
- ❖ Scheduling all capital projects over a fixed period with the appropriate planning implementation and informing the public of projected capital improvements.
- ❖ Coordinating the activities of various departments in meeting project schedules.
- ❖ Monitoring and evaluating the progress of capital projects.

Capital Improvements Policy

The City of Granbury prioritizes the funding of capital projects on the basis of a Capital Improvements Plan. The functions of the Capital Improvement Plan are as follows:

1. Estimating capital requirements
2. Scheduling all capital projects over a fixed period with appropriate planning and implementation.
3. Budgeting priority projects and developing revenue sources for proposed improvements.
4. Coordinating the activities of various departments in meeting project schedules.
5. Monitoring and evaluating the progress of capital projects.
6. Informing the public of projected capital improvements.

The following questions are considered when justifying a project:

1. What is the relationship of the project to the progress of the entire city?
2. Is the project part of a large program? How does it relate to the goals of the program?
3. How many citizens will be helped by it? How many citizens will be harmed or inconvenienced if the project is not considered?
4. Will it add to the value of the surrounding area? Will it increase the valuation of local property?
5. Will it increase efficiency or performance of a service? Will it reduce the on-going costs of a service or facility?
6. Will it provide a service required for economic development of the community? What improvements would be of the most value in attracting commercial and industrial firms?
7. Is the project required to complete or make fully usable a major public improvement?
8. Will rapid urban growth in the area of the proposed project increase the costs of land acquisition if the project is deferred?
9. Is the project well identified by the citizens? Does it have established voter appeal?
10. Is the project needed to protect public health or safety?

Methods of Financing Capital Improvements Projects

Certificates of Obligations

Certificates of Obligations are issued with limited revenues pledged by the water, sewer and electric systems. Voter approval is not required.

Donations

Donations are periodically received, by the City, from individuals, businesses, foundations and non-profit organizations.

Earmarked Funds

With Earmarked Funds, monies are accumulated in advance or set aside for capital construction or purchase. The accumulation may result from surplus of earmarked operational revenues or sale of capital assets.

Enterprise Funds

Enterprise Funds are established from the delivery of specific services – where money paid to administer the services and the expenses (as a result of providing services) are accounted for separate from the general fund budget of the City.

General Fund

General Fund is the financing of improvements from revenues such as general taxation, fees and service charges.

General Obligation Bonds

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and retire the debt. General Obligation Bonds can be sold to finance permanent types of improvements such as municipal buildings, streets and parks and recreation facilities. Voter approval is required.

Revenue Bonds

Revenue Bonds frequently are sold for projects that produce revenues, such as water, sewer and electric systems. Voter approval is not required.

Special Assessments

Public works that benefit particular properties may be financed more equitably by special assessments (i.e., paid by those who directly benefit).

State and Federal Grants

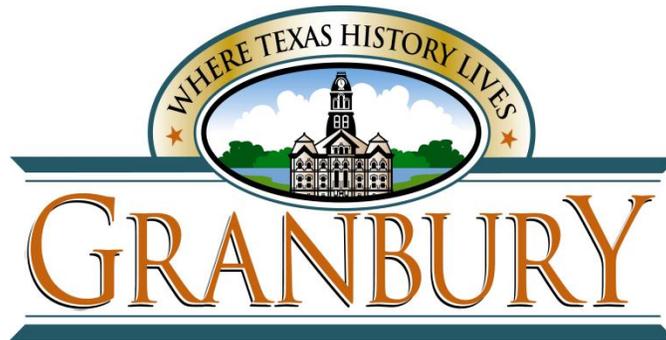
State and Federal Grant-in-Aid programs are available for financing a number of programs. These may include streets, water and sewer facilities, airports, parks and playgrounds. The costs of funding these facilities may be borne completely by grant funds or a local share may be required.

Impacts of Capital Improvements on Operating Budget

Most of the capital improvements scheduled for FY 2011-12 are routine replacements and/or upgrades of facilities or equipment. There should be no major impact on operating budgets for most of the capital items scheduled. The maintenance and operating costs related to most of the capital project items scheduled should be absorbed in the corresponding division's operating budget.

FY 2011-12 Capital Improvements

The following pages identify the capital improvements that have been authorized in FY 2011-2012. All projects and equipment are listed by departments, by fund in which expenditures will be recorded, by the sources of funds, and by the cost and the reason the project is being undertaken or equipment being purchased.



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CAPITAL IMPROVEMENTS BY FUND

2011-12 Capital Improvement Program	General Fund	General Capital Fund	Utility Fund	Utility Capital Fund	Other Funds	Total
Municipal Facilities						
Non-Departmental	-	-	-	-	-	-
Council	200,000		-	-	-	200,000
Management Info Systems	-		-	-	-	-
Total Municipal Facilities	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Public Works						
Streets	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Total Public Works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Safety						
Police	-	-	-	-	-	-
Fire	-	-	-	-	-	-
Total Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City Services						
Warehouse	-	-	-	-	-	-
Parks & Recreation	-	-	-	-	-	-
Cemetery	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-
Fleet Maintenance	-	-	-	-	-	-
Total Community Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water/Wastewater						
Meter Reading	-	-	50,000	-	-	50,000
Ground Water	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-
Wastewater Treatment	-	-	-	-	-	-
Wastewater Collection	-	-	-	-	-	-
Total Water/Wastewater	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Electric						
Electric	-	-	145,000	-	-	145,000
Total Electric	<u>-</u>	<u>-</u>	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>145,000</u>
Other Funds						
Airport	-	-	-	-	-	-
Tourism	-	-	-	-	-	-
Historical Properties	-	-	-	-	-	-
Total Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total CIP by Fund	<u><u>200,000</u></u>	<u><u>-</u></u>	<u><u>195,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>395,000</u></u>

CAPITAL IMPROVEMENT PROJECTS

MUNICIPAL FACILITIES IMPROVEMENT PROGRAM

NON-DEPARTMENTAL

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Property Acquisitions	Non- Departmental	General	General Fund Operating	\$200,000

Acquisition of park property.
 Effect on operating budget: None

TOTAL MUNICIPAL FACILITIES IMPROVEMENT PROGRAM \$ 200,000

WATER/WASTEWATER UTILITY IMPROVEMENTS

METER READING

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Water Meters	Meter Reading	Utility	Utility Fund Operating	\$40,000

New water meters as needed
 Effect on operating budget: None #4418

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Electric Meters	Meter Reading	Utility	Utility Fund Operating	\$10,000

New electric meters as needed
 Effect on operating budget: None #4419

TOTAL WATER/WASTEWATER IMPROVEMENT PROGRAM \$ 50,000

ELECTRIC UTILITY IMPROVEMENT PROGRAM

ELECTRIC

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
W Pearl St Tie Line	Electric	Utility	Utility Fund Operating	\$112,000

Continued electrical infrastructure program -provide cross connection between Stockton Bend and Friendship Substations

Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Air Break Switches	Electric	Utility	Utility Fund Operating	\$33,000

Installation of Airbrake Switches to Accommodate Alternate Feeds

Effect on operating budget: None

TOTAL ELECTRIC UTILITY IMPROVEMENT PROGRAM \$ 145,000

TOTAL CAPITAL IMPROVEMENTS \$ 395,000



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General Debt Service

General Obligation Interest and Sinking Fund

This fund derives its revenue from property taxes. The amount of the taxes levied is determined by the City Council. The function of this fund is to retire bonded indebtedness and pay the interest on the indebtedness. The debt, which this fund retires, was issued by the City for General Fund capital equipment and infrastructure.

Water/Wastewater Bonds

Detail for Utility-related debt is located in the non-departmental section of the Utility Fund's budget.

Current Debt Requirements

The total Debt Service requirement for the City of Granbury in fiscal year 2011-12 is \$4,340,895. The total General Obligation debt service requirement for fiscal year 2011-12 is \$3,106,355 while the Water, Sewer and Electric systems revenue bond requirement equals \$1,234,541.

Funds for the G.O. Debt Service expenses will come from Ad Valorem Taxes (\$2,567,453). Also, contributing to the Debt Service is the Utility Fund (\$538,902). The Water, Sewer and Electric System Revenue Bonds are funded by and paid directly from the Utility Operating Fund.

The following pages detail the future annual principal and interest requirements for the City's outstanding debt obligations as of October 1, 2011. Through 2032, the City's General Obligation debt has as total of \$26,819,750 in principal to retire and \$10,752,532 in interest payments.

Debt Service Policy

The City's goal is to fund capital improvement projects on a "pay-as-you-go" basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City's debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, street network, or other facilities. Debt financed projects must meet the City's long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of Granbury utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement over a period of time not greater than the useful life of the asset.

The City of Granbury's bonds are rated:

	<u>General Obligation</u>	<u>Utility Revenue</u>
Fitch Ratings	AA	
Standard's & Poor's Corporation	AA-	A

General Debt Service

Debt Service accounts for all funds required to finance the payment of interest and principal on all general debt, serial and term, other than the payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. The City has authorized the following issues:

General Obligation Bonds

General Obligation Refunding Bonds, Series 2005 – The City Council authorized an ordinance on April 5, 2005, for general obligation refunding bonds in the amount of \$6,535,000. The bonds will be used to refund a portion of the Tax and Utility Revenue Certificates of Obligation, Series 1997, and to pay the costs associated with the issuance of the bonds.

General Obligation Refunding Bonds, Series 2008 – Issued in the aggregate principal amount of \$4,540,000 to provide funds sufficient to refund all of the outstanding Tax and Utility System Revenue Certificates of Obligation, Series 1997 and all of the outstanding Combination Tax and Revenue Certificates of Obligation, Series 1999, and to pay the costs related to the issuance of the Bonds.

General Obligation Refunding Bonds, Series 2011 – Issued in the aggregate principal amount of \$5,845,000 to provide funds sufficient to refund all of the outstanding Tax Certificates of Obligation, Series 2001, all of the outstanding Tax and Utility System Revenue Certificates of Obligation Series 2003, Series 2005, and all of the outstanding General Obligation Refunding Bonds, Series 2004, and to pay the costs related to the issuance of the Bonds.

Certificates of Obligation

Combination Tax and Revenue Certificates of Obligation, Series 2006 – The City Council adopted a resolution on February 21, 2006, authorizing the publication of the Notice of Intent to Issues certificates of obligation in the amount of \$4,980,000. The funds will be used for the purpose of financing parks and recreation improvements, street and sidewalk improvements, water and sewer line improvements, improvements to water wells, electric utility improvements including replacement of lines, and acquisition of land for parks and recreation purposes.

Combination Tax and Revenue Certificates of Obligation, Series 2006A – The City Council adopted a resolution on September 5, 2006, authorizing the publication of the Notice of Intent to Issues certificates of obligation in the amount of \$680,000. The funds will be used for the purpose of acquisition and construction of a surface parking lot, and for professional service including fiscal, engineering, architectural, and legal fees and other such costs incurred in connection therewith including costs of issuing the Certificates.

Combination Tax and Revenue Certificates of Obligation, Series 2007 – The City Council adopted a resolution on September 18, 2007, authorizing the publication of the Notice of Intent to Issue certificates of obligation in the amount of \$15,050,000. The funds will be used for the purpose of improvements to the City's streets and drainage system and public sidewalks; parks and recreation improvements; construction of parking facilities; acquisition of land for parks and recreation purposes; improvements to public buildings, to wit: the Conference Center, the Opera House, and Fire Station Number 1; and for professional service including fiscal, engineering, architectural, and legal fees and other such costs incurred in connection therewith including costs of issuing the Certificates.

GENERAL DEBT SERVICE

	<u>Actual FY 2010</u>	<u>Budgeted FY 2011</u>	<u>Estimated FY 2011</u>	<u>Proposed FY 2012</u>
REVENUES				
Ad Valorem Taxes				
Current Taxes	2,896,856	2,715,645	2,715,645	2,547,453
Delinquent Taxes	23,773	10,000	10,000	10,000
Penalty & Interest	30,907	10,000	10,000	10,000
Total Ad Valorem Taxes	<u>2,951,537</u>	<u>2,735,645</u>	<u>2,735,645</u>	<u>2,567,453</u>
Miscellaneous Income				
Interest	3,436	-	-	-
Total Miscellaneous Income	<u>3,436</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenue				
From Fund Balance	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfers				
UT transfer for shared I&S	539,747	540,804	540,804	538,902
Transfer TO/FR UT Debt Svc				
Transfer TO/FR General Debt	-	-	-	-
Tourism Debt Sv. Fund	-	-	-	-
Airport Debt Sv. Fun	-	-	-	-
Total Intrafund Transfers	<u>539,747</u>	<u>540,804</u>	<u>540,804</u>	<u>538,902</u>
TOTAL REVENUES	<u>3,494,720</u>	<u>3,276,450</u>	<u>3,276,450</u>	<u>3,106,355</u>

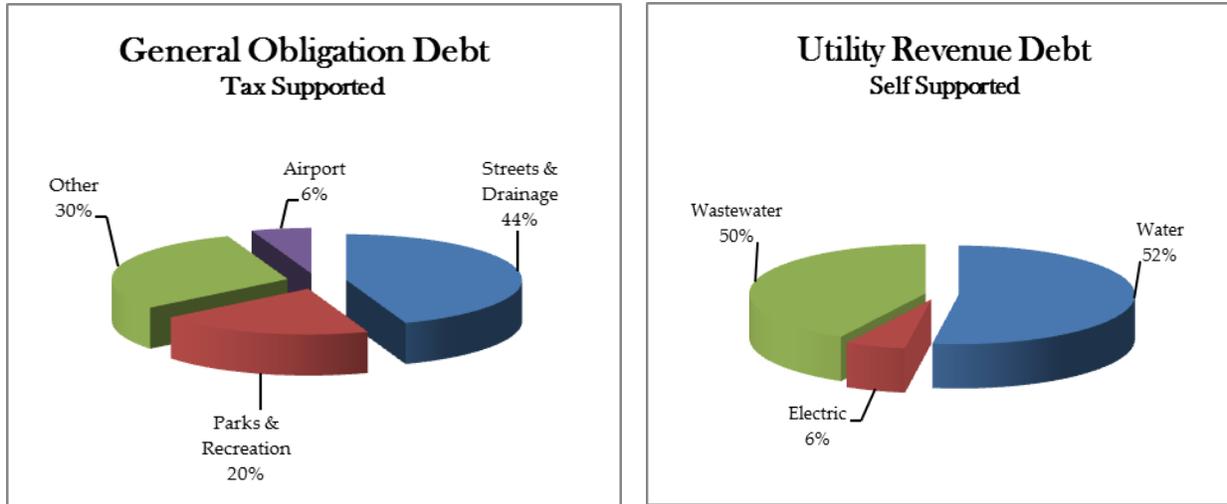
GENERAL DEBT SERVICE

<u>Account Number</u>	<u>Actual FY 2009</u>	<u>Budgeted FY 2010</u>	<u>Estimated FY 2010</u>	<u>Proposed FY 2011</u>
EXPENDITURES				
Transfer to GF	189,341	-	-	-
Agent Fees	3,026	3,572	3,572	2,777
Cost of Issuance of Bonds	-	-	-	-
99 GO Ref Bonds- Prin	95,000	-	-	-
99 GO Ref Bonds- Interest	4,513	-	-	-
01 Tax/Rev CO's- Prin	90,000	95,000	95,000	-
01 Tax/Rev CO's- Interest	33,195	29,190	29,190	-
03 ATax/Rev Bonds- Prin	135,000	140,000	140,000	-
03 A Tax/Rev Bonds- Interest	105,540	101,760	101,760	-
04 GO Ref Bonds- Prin	65,000	155,000	155,000	-
04 GO Ref Bonds- Interest	14,930	12,525	12,525	-
05 GO Refunding - Principal	270,000	280,000	280,000	285,000
05 GO Refunding - Interest	226,628	217,178	217,178	207,028
05 Tax/Rev CO's - Principal	255,000	280,000	280,000	-
05 Tax/Rev CO's - Interest	97,475	88,295	88,295	-
06 Tax CO's - Principal	225,000	235,000	235,000	245,000
06 Tax CO's - Interest	183,520	174,520	174,520	165,120
06-A Tax/Rev CO's Principal	35,000	40,000	40,000	40,000
06-A Tax/Rev CO's Interest	25,806	24,253	24,253	22,473
07 Tax/Rev CO's Principal	385,000	400,000	400,000	415,000
07 Tax/Rev CO's Interest	616,533	601,133	601,133	585,133
08 GO Refunding - Principal	245,000	255,000	255,000	265,000
08 GO Refunding - Interest	152,600	144,025	144,025	135,100
11 GO Refunding - Principal	-	-	-	580,000
11 GO Refunding - Interest	-	-	-	158,725
Total Debt Service	<u>3,453,106</u>	<u>3,276,450</u>	<u>3,276,450</u>	<u>3,106,355</u>
TOTAL EXPENDITURES	<u>3,453,106</u>	<u>3,276,450</u>	<u>3,276,450</u>	<u>3,106,355</u>

Outstanding Debt Summary – By Type as of October 1, 2011

	<u>Debt Outstanding</u>	%	<u>2011-12 Principal & Interest</u>
GENERAL OBLIGATION DEBT:			
Tax Supported:			
Streets & Drainage	11,941,493	37%	1,143,158
Parks & Recreation Facilities	5,289,261	16%	506,341
Airport	1,482,468	5%	141,917
Other Improvements	<u>8,106,528</u>	25%	<u>776,037</u>
Subtotal - Tax Supported GO Debt	26,819,750		2,567,453
Self Supporting:			
Electric	2,116,064	40%	213,339
Water	1,474,692	5%	148,677
Wastewater	<u>1,754,494</u>	5%	<u>176,886</u>
Subtotal - Self Supporting GO Debt	5,345,250		538,902
Total General Obligation Debt	32,165,000	100%	3,106,355
UTILITY REVENUE DEBT:			
Electric	1,399,859	15%	182,993
Water	4,236,721	45%	553,834
Wastewater	<u>3,807,420</u>	40%	<u>497,714</u>
Total Utility Revenue Debt	9,444,000	100%	1,234,541
TOTAL DEBT	41,609,000		4,340,895

Outstanding Debt by Type



Debt and Tax Rate Limitations

All taxable property within the City is subject to the assessment, levy and collection by the City of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on the Bonds within the limits prescribed by law. Article XI, Section 5, of the Texas Constitution is applicable to the City and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes.

Calculation of Legal Debt Margin – October 1, 2011

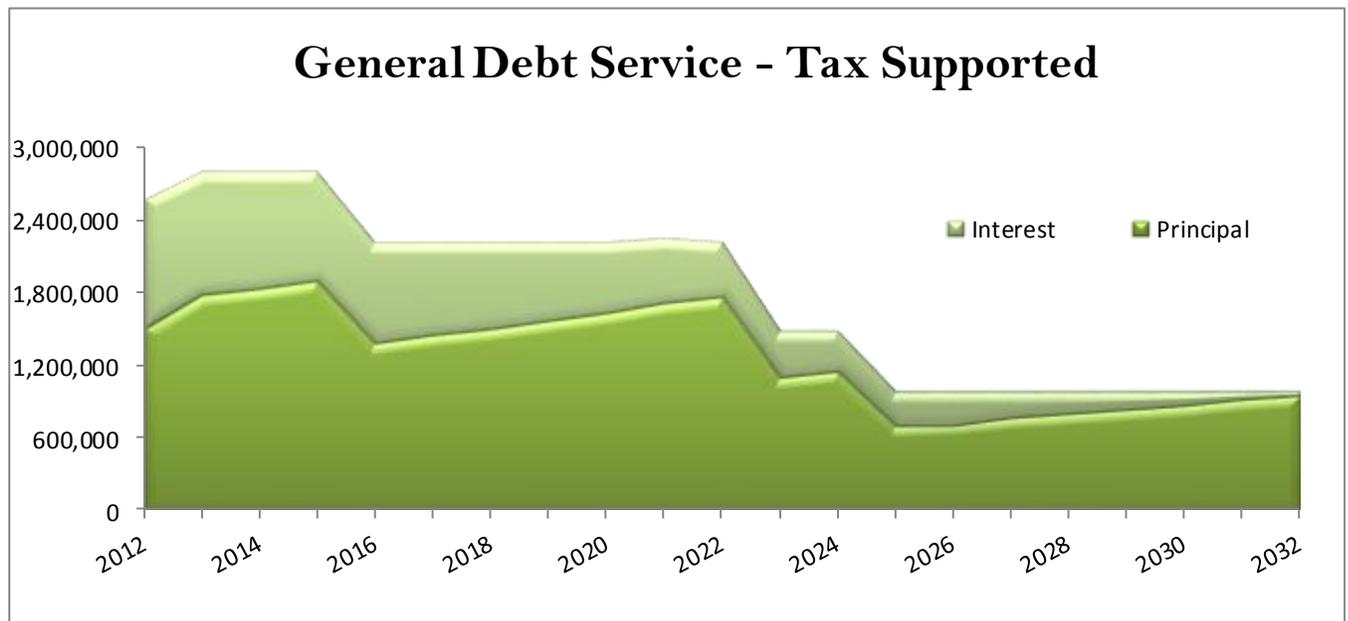
Taxable Assessed Valuation	\$992,134,911
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$24,803,373
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for FY 2011-12	\$0.4039 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	\$2.10% of assessed valuation

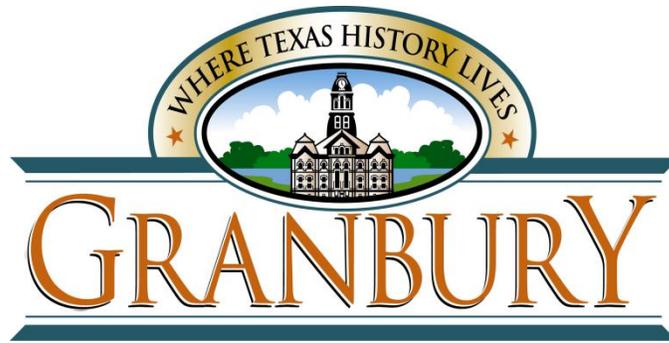
The City operates under a Home Rule Charter that adopts the constitutional provisions. Under rules promulgated by the Office of the Attorney General of Texas, such office will not approve tax bonds of the City unless the City can demonstrate its ability to pay debt service requirements on all outstanding City tax bonds, including the issue to be approved. Current debt levels are relatively high, which does put a certain level of limitations on new projects and operational capital investments.

Summary of Debt Service Charges to Maturity

General Obligation Bonds and Certificates of Obligation - TAX SUPPORTED

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2012	26,819,750	1,499,875	1,065,362	2,565,237
2013	25,319,875	1,782,625	1,017,806	2,800,431
2014	23,537,250	1,835,375	963,698	2,799,073
2015	21,701,875	1,893,125	899,561	2,792,686
2016	19,808,750	1,387,250	833,153	2,220,403
2017	18,421,500	1,445,000	781,278	2,226,278
2018	16,976,500	1,497,750	727,021	2,224,771
2019	15,478,750	1,559,375	668,338	2,227,713
2020	13,919,375	1,624,625	606,256	2,230,881
2021	12,294,750	1,713,750	540,188	2,253,938
2022	10,581,000	1,755,375	469,330	2,224,705
2023	8,825,625	1,102,000	396,846	1,498,846
2024	7,723,625	1,148,625	350,084	1,498,709
2025	6,575,000	700,000	301,000	1,001,000
2026	5,875,000	730,000	269,850	999,850
2027	5,145,000	765,000	237,000	1,002,000
2028	4,380,000	800,000	202,576	1,002,576
2029	3,580,000	835,000	165,576	1,000,576
2030	2,745,000	875,000	126,956	1,001,956
2031	1,870,000	915,000	86,488	1,001,488
2032	955,000	955,000	44,168	999,168





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Utility Debt Service

Utility Debt Service accounts for all funds required to finance the payment of interest and principal on all debt which is to be retired primarily from revenues or earnings of the City's Utility Fund. Such debt includes the following issues:

Utility System Revenue Bonds

Subordinate Lien Utility System Revenue Bonds, Series 1998 – On October 20, 1998, the City Council passed an ordinance authorizing the issuance of \$3,352,000 in bonds for the purpose of providing funds to construct improvements and extensions to the City's sewer system and to pay the associated costs of issuance.

Subordinate Lien Utility System Revenue Bonds, Series 1999 – On July 6, 1999, the City Council passed an ordinance authorizing the issuance of \$270,000 in bonds for the purpose of providing funds to construct improvements and extensions to the City's sewer system and to pay the associated costs of issuance.

Utility System Revenue Improvement and Refunding Bonds, Series 2003 – On July 15, 2003, the City Council passed an ordinance to refund the City's Utility System Combination and Subordinate Lien Revenue Refunding Bonds, Series 2003, in the amount of \$4,005,000, to make improvements, repairs and extensions to the City's water and sewer systems and to pay the costs associated with issuing the bonds.

Utility System Revenue Refunding Bonds, Series 2010 – Issued in the aggregate principal amount of \$5,910,000 to provide funds sufficient to refund maturities 2011 through 2021 of the City's Utility System Improvement and Refunding Bonds, Series 2001 in the amount of \$3,245,000 and to refund maturities 2011 through 2013 of the City's Utility System Revenue Bonds, Series 2008, in the amount of \$2,500,000, and to pay cost of issuance relating to Bonds.

**SCHEDULE OF TOTAL BOND INDEBTEDNESS
PRINCIPAL AND INTEREST REQUIREMENTS FOR FY 2012**

	Total Outstanding 10/01/11	FY 2012 Principal	FY 2012 Interest	FY 2012 Total P/I
General Obligation Bond 2005 Refunding Bonds	5,295,000	285,000	207,028	492,028
Certificates of Obligation 2006 Combination Tax & Revenue CO's	4,090,000	245,000	165,120	410,120
Certificates of Obligation 2006A Combination Tax & Revenue CO's	505,000	40,000	22,473	62,473
Certificates of Obligation 2007 Combination Tax & Revenue CO's	13,480,000	415,000	585,133	1,000,133
General Obligation Bond 2008 Refunding Bonds	3,555,000	265,000	135,100	400,100
General Obligation Bond 2011 Refunding Bonds	5,240,000	580,000	158,725	738,725
Revenue Bonds 1998 Subordinate Lien Utility System	2,824,000	55,000	127,080	182,080
Revenue Bonds 1999 Subordinate Lien Utility System	225,000	5,000	10,125	15,125
Revenue Improvement & Refunding Bonds 2003B Utility System	740,000	240,000	21,475	261,475
Revenue Bonds 2010 Refunding Bond	5,655,000	260,000	177,963	437,963
Revenue Bonds 2012 Utility System	-	162,198	175,000	337,198
TOTAL	\$41,609,000	\$ 2,552,198	\$ 1,785,220	\$ 4,337,418

Debt Schedules:

Combination General Obligation Refunding Bonds			
2005- \$6,535,000			
Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
2012	285,000	207,028	492,028
2013	420,000	196,340	616,340
2014	440,000	181,640	621,640
2015	455,000	165,800	620,800
2016	465,000	148,965	613,965
2017	485,000	131,295	616,295
2018	510,000	112,380	622,380
2019	530,000	91,980	621,980
2020	545,000	71,860	616,860
2021	570,000	48,435	618,435
2022	590,000	24,780	614,780
Total	<u>5,295,000</u>	<u>1,380,503</u>	<u>6,675,503</u>

Combination Tax and Revenue Bond			
Certificates of Obligation			
2006- \$4,980,000			
Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
2012	245,000	165,120	410,120
2013	255,000	155,320	410,320
2014	265,000	145,120	410,120
2015	275,000	134,520	409,520
2016	290,000	123,520	413,520
2017	300,000	111,920	411,920
2018	310,000	99,920	409,920
2019	325,000	87,520	412,520
2020	335,000	74,520	409,520
2021	350,000	61,120	411,120
2022	365,000	46,945	411,945
2023	380,000	32,163	412,163
2024	395,000	16,393	411,393
Total	<u>4,090,000</u>	<u>1,254,101</u>	<u>5,344,101</u>

Debt Schedules:

Tax and Revenue Bond Certificates of Obligation 2006A- \$680,000 Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
2012	40,000	22,473	62,473
2013	45,000	20,693	65,693
2014	45,000	18,690	63,690
2015	45,000	16,688	61,688
2016	50,000	14,685	64,685
2017	50,000	12,460	62,460
2018	55,000	10,235	65,235
2019	55,000	7,788	62,788
2020	60,000	5,340	65,340
2021	60,000	2,670	62,670
Total	505,000	131,720	636,720

Tax and Revenue Bond Certificates of Obligation 2007- \$15,050,000 Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
2012	415,000	585,132	1,000,132
2013	430,000	568,532	998,532
2014	450,000	551,332	1,001,332
2015	465,000	533,332	998,332
2016	485,000	514,732	999,732
2017	505,000	495,332	1,000,332
2018	525,000	475,132	1,000,132
2019	545,000	454,132	999,132
2020	570,000	432,332	1,002,332
2021	590,000	409,532	999,532
2022	615,000	384,458	999,458
2023	640,000	358,320	998,320
2024	670,000	330,480	1,000,480
2025	700,000	301,000	1,001,000
2026	730,000	269,850	999,850
2027	765,000	237,000	1,002,000
2028	800,000	202,576	1,002,576
2029	835,000	165,576	1,000,576
2030	875,000	126,956	1,001,956
2031	915,000	86,488	1,001,488
2032	955,000	44,168	999,168
Total	13,480,000	7,526,392	21,006,392

Debt Schedules:

Combination General Obligation Refunding Bonds			
2008- \$4,540,000			
Principal Due - August 15			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	255,000	144,025	399,025
2012	265,000	135,100	400,100
2013	220,000	125,825	345,825
2014	220,000	118,125	338,125
2015	235,000	110,425	345,425
2016	230,000	102,200	332,200
2017	250,000	94,150	344,150
2018	255,000	85,400	340,400
2019	265,000	75,200	340,200
2020	275,000	64,600	339,600
2021	285,000	53,600	338,600
2022	375,000	42,200	417,200
2023	335,000	27,200	362,200
2024	<u>345,000</u>	<u>13,800</u>	<u>358,800</u>
Total	<u><u>3,810,000</u></u>	<u><u>1,191,850</u></u>	<u><u>5,001,850</u></u>

Debt Schedules:

Subordinate Lien Utility System Revenue Bonds			
Series 1998- \$3,352,000			
Principal Due - September 15			
Fiscal Year	Principal	Interest	Total
2011	52,000	129,420	181,420
2012	55,000	127,080	182,080
2013	57,000	124,605	181,605
2014	60,000	122,040	182,040
2015	63,000	119,340	182,340
2016	66,000	116,505	182,505
2017	69,000	113,535	182,535
2018	72,000	110,430	182,430
2019	75,000	107,190	182,190
2020	79,000	103,815	182,815
2021	82,000	100,260	182,260
2022	86,000	96,570	182,570
2023	90,000	92,700	182,700
2024	94,000	88,650	182,650
2025	98,000	84,420	182,420
2026	103,000	80,010	183,010
2027	108,000	75,375	183,375
2028	113,000	70,515	183,515
2029	118,000	65,430	183,430
2030	123,000	60,120	183,120
2031	129,000	54,585	183,585
2032	135,000	48,780	183,780
2033	141,000	42,705	183,705
2034	147,000	36,360	183,360
2035	154,000	29,745	183,745
2036	161,000	22,815	183,815
2037	169,000	15,570	184,570
2038	177,000	7,965	184,965
Total	2,876,000	2,246,535	5,122,535

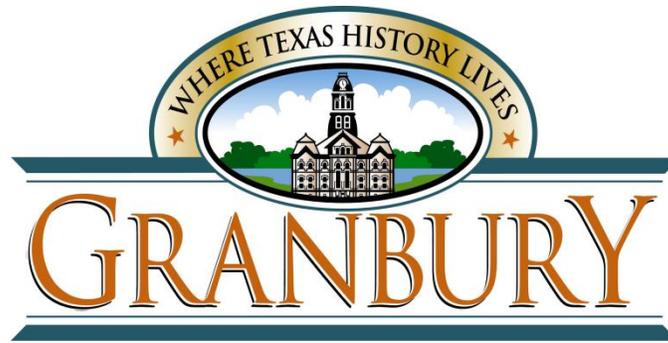
Debt Schedules:

Subordinate Lien Utility System Revenue Bonds			
Series 1999 - \$270,000			
Principal Due September 15			
Fiscal Year	Principal	Interest	Total
2011	4,000	10,305	14,305
2012	5,000	10,125	15,125
2013	5,000	9,900	14,900
2014	5,000	9,675	14,675
2015	5,000	9,450	14,450
2016	5,000	9,225	14,225
2017	5,000	9,000	14,000
2018	6,000	8,775	14,775
2019	6,000	8,505	14,505
2020	6,000	8,235	14,235
2021	6,000	7,965	13,965
2022	7,000	7,695	14,695
2023	7,000	7,380	14,380
2024	7,000	7,065	14,065
2025	8,000	6,750	14,750
2026	8,000	6,390	14,390
2027	9,000	6,030	15,030
2028	9,000	5,625	14,625
2029	9,000	5,220	14,220
2030	10,000	4,815	14,815
2031	10,000	4,365	14,365
2032	11,000	3,915	14,915
2033	11,000	3,420	14,420
2034	12,000	2,925	14,925
2035	12,000	2,385	14,385
2036	13,000	1,845	14,845
2037	14,000	1,260	15,260
2038	14,000	630	14,630
Total	229,000	178,875	407,875

Debt Schedules:

Utility System Revenue and Improvement Bonds			
Series 2003B - \$4,005,000			
Principal Due - September 15			
Fiscal Year	Principal	Interest	Total
2011	235,000	27,820	262,820
2012	240,000	21,475	261,475
2013	245,000	14,755	259,755
2014	255,000	7,650	262,650
Total	975,000	71,700	1,046,700

Utility System Revenue and Refunding Bonds			
Series 2010 - \$5,910,000			
Principal Due - September 15			
Fiscal Year	Principal	Interest	Total
2011	255,000	183,063	438,063
2012	260,000	177,963	437,963
2013	270,000	172,763	442,763
2014	270,000	166,688	436,688
2015	545,000	159,938	704,938
2016	560,000	143,588	703,588
2017	575,000	126,788	701,788
2018	595,000	106,663	701,663
2019	615,000	88,813	703,813
2020	635,000	68,825	703,825
2021	655,000	47,394	702,394
2022	675,000	24,469	699,469
Total	5,910,000	1,466,955	7,376,955



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Fiscal and Budgetary Policies

I. Statement of Purpose

The City of Granbury is committed to financial management through integrity, prudent stewardship, planning, accountability, full disclosure and communication. The broad purpose of these Fiscal and Budgetary Policies are to enable the City to achieve and maintain a long-term stable and positive financial condition, and provide guidelines for the day-to-day planning and operations of the City's financial affairs.

Policy scope generally spans areas of accounting and fiscal reporting, internal controls, both operating and capital budgeting, revenue management, investment and asset management, debt management and forecasting. This is done in order to:

- Demonstrate to the citizens of Granbury, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- Provide precedents for future policy-makers and financial managers on common financial goals and strategies;
- Fairly present and fully disclose the financial position of the City on conformity to generally accepted accounting principals (GAAP); and
- Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

These policies will be reviewed and updated annually as part of the budget preparation process.

II. Operating Budget Policy Statement

A. Preparation

Budgeting is an essential element of financial planning, control, and evaluation process of municipal government. The "Operating Budget" is the City's annual financial operating plan. The budget includes all of the operating departments of the City. It also includes the debt service funds, all capital improvement programs, and all enterprise funds. The Finance Department prepares the budget, with the cooperation of all departments, and under the direction of the City Manager who makes necessary changes and transmits the document to the City Council.

1. Proposed Budget – Under the City Charter, the City Manager is responsible for preparing and recommending an operating budget for City Council consideration. Such budget shall provide a complete plan for the fiscal year within the provisions of the City Charter.

- a. A budget message which shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes in policy and complete statement regarding the financial conditions of the City.
 - b. The budget shall include four basic segments for review and evaluation: (1) personnel costs, (2) line item budget for operations and maintenance costs, (3) service level adjustments for increases or decreases to existing service levels, and (4) revenues.
 - c. The budget review process shall include the City Council participation in the development of each of the four segments of the proposed budget.
2. Adoption of the Budget – The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open for public inspection by anyone interested.

At the Council meeting at which time the budget is submitted, the Council will name the time and place of a budget public hearing and will publish the notice of the public hearing at least ten (10) days before the date of the hearing. At this hearing, interested citizens may express their opinions concerning items of expenditure, giving their reasons for wishing the increase or decrease in any items of expense. After the public hearing, the Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least twenty (20) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council. Should the Council take no action on or prior to such day, the budget, as submitted, shall be deemed to have been finally and unanimously adopted by the Council.

3. The Operating Budget shall be submitted to the Government Finance Officers Association (GFOA) annually for evaluation and consideration for the Award for Distinguished Budget Presentation.

B. Balanced Budget

A Balanced Budget is defined as a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. The goal of the City is to balance the operating budget with the current revenues, whereby, current revenues would match and fund on-going expenditures.

C. Planning

The budget process will be coordinated so that major policy issues are identified prior to the budget approval date. This will allow the City Council adequate time for consideration of appropriate decisions and analysis of financial impacts.

D. Reporting

Summary financial reports will be presented to the City Council quarterly. These reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status. The City Manager will also present a mid-year report to the City Council following the end of the second fiscal quarter which updates the status of projects and related financial goals set forth in the budget.

E. Control and Accountability

Each Department Director, appointed by the City Manager, will be responsible for the administration of his/her departmental budget. This includes accomplishing the objectives adopted as part of the budget and monitoring each departmental budget for compliance with spending limitations.

F. Contingency Appropriations

The budget may include contingency appropriations within designated operating departmental budgets. These funds are to offset expenditures for unexpected maintenance or other unanticipated or unforeseen expenses that might occur during the year. The Contingency Accounts for 2011/12 is \$100,000 in the General Fund and \$100,000 in the Utility Fund.

III. Asset Management

A. Cash Management and Investments

The City Council has formally approved a separate Investment Policy for the City of Granbury that meets the requirements of the public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council and it applies to all financial assets held by the City.

1. Statement of Cash Management Philosophy – The City shall maintain a comprehensive cash management program to include the effective collection of all accounts receivable, the prompt deposit of receipts to the City’s depository, the payment of obligations, and the prudent investment of idle funds in accordance with this policy.
2. Objectives - The City’s investment program will be conducted as to accomplish the following listed in priority order:
 - a. Safety of the principal invested
 - b. Liquidity and availability of cash to pay obligations when due
 - c. Receive the highest possible rate of return (yield) consistent with the City’s investment policy.

3. Safekeeping and Custody - Investments may only be purchased through brokers/dealers who meet the criteria detailed in the investment policy, which also addresses internal controls related to investments.
4. Standard of Care and Reporting – Investments will be made with judgment and care, always considering the safety of principal to be invested and the probable income to be derived. The Director of Finance is responsible for overall management of the City’s investment program and ensures all investments are made in compliance with the investment policy. An investment report, providing both summary and detailed information, will be presented to the City Council quarterly.
5. Authorized Investments – The City can currently invest in the following:
 - a. U.S Treasury and Agency securities;
 - b. Obligations of this state or other states, agencies, counties, cities, rated as to investment quality by a nationally recognized investment rating firm of not less than A;
 - c. Certificates of Deposit;
 - d. Fully collateralized Repurchase Agreements;
 - e. No-load Money Market Mutual Funds;
 - f. Investment Pools that meet the requirements of PFIA.

B. Capital Expenditures

These assets will be reasonably safeguarded and properly accounted for, and prudently insured.

1. Capitalization Criteria – For purposes of budgeting and accounting classification, capital expenditures are defined as a purchase of an asset that contains the following criteria:
 - The asset is owned by the City.
 - The expected useful life of the asset must be longer than one year, or extend the life of an identifiable existing asset by more than one year.
 - The original cost of the asset must be at least \$5,000.
 - The asset must be tangible.
 - On-going repairs and general maintenance are not capitalized.
2. New Purchases – All costs associated with bringing the asset into working order will be capitalized as part of the asset costs. This will include start up costs, engineering or consultant type fees as part of the asset cost once the decision or commitment to purchase the asset is made. The cost of land acquired should include all related costs associated with its purchase.
3. Improvements and Replacement – Improvements will be capitalized when they extend the original life of an asset or when they make the asset more valuable than it was originally. The replacement of assets components will normally be expensed unless they are of a significant nature and meet all the capitalization criteria.

4. Contributed Capital – Infrastructure assets received from developers or as a result of annexation will be recorded as equity contributions when they are received.
5. Distributions Systems – All costs associated with public domain assets, such as streets and utility distribution lines will be capitalized in accordance with the capitalization policy. Costs should include engineering, construction and other related costs including right of way acquisition.
6. Reporting and Inventory – The Finance Department will maintain the permanent records of the City’s fixed assets, including description, cost, department of responsibility, date of acquisition, depreciation and expected useful life. Periodically, random sampling at the department level will be performed to inventory fixed assets assigned to that department. Responsibility for safeguarding the City’s fixed assets lies with the department Director whose department has been assigned the asset.

IV. Debt Management

The City of Granbury recognizes the primary purpose of capital facilities is to provide services to the citizens. Using debt financing to meet the capital needs of the community must be evaluated according to efficiency and equity. Efficiency must be evaluated to determine the highest rate of return for a given investment of resources. Equity is resolved by determining who should pay for the cost of capital improvements. In meeting demand for additional services, the City will strive to balance the needs between debt financing and “pay-as-you-go” methods. The City realizes that failure to meet the demands of growth may inhibit its continued economic vitality, but also realizes that too much debt may have detrimental effects on the City’s long-range financial condition.

The City will issue debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and to allow it to fulfill its various purposes as a city.

- A. Usage of Debt** – Debt financing will be considered for non-continuous capital improvements which citizens will be benefited. Alternatives for financing will be explored prior to debt issuance and include, but not limited to:

- Grants
- Use of Reserve Funds
- Use of Current Revenues
- Contributions from developers and others
- Leases
- Impact Fees

When the City utilizes long-term financing, it will ensure that the debt is soundly financed by conservatively projecting revenue sources that will be used to pay the debt. It will not finance the improvement over a period of time greater than the useful life of the improvement and it will determine that the cost benefit of the improvement, including interest costs, is positive to the community.

B. Types of Debt –

1. General Obligation Bonds – General obligation bonds must be authorized by a vote of the citizens of Granbury. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City’s ad valorem taxing authority back general obligation bonds. Conditions for issuance of general obligation debt include:

- When the project will have a significant impact on the tax rate;
- When the project may be controversial even though it is routine in nature; or
- When the project falls outside normal bounds of projects the City has typically done.

2. Revenue Bonds – Revenue bonds will be issued to provide for the capital needs of any activities where the capital requirements are necessary for a continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements of the necessary improvement to provide service expansion. The average life of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue.

3. Certificates of Obligation, Contract Obligations (CO’s) – Certificates of obligation or contract obligations may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO’s may be either from general revenues (tax-supported) by a specific revenue stream(s) or a combination of both. Typically, the City may issue CO’s when the following conditions are met:

- When the proposed debt will have a minimal impact on future effective property tax rates;
- When the projects to be funded are within the normal bounds of city capital projects, such as roads, parks, various infrastructure and City facilities; and
- When the average life of the obligation does not exceed the useful life of the asset(s) to be funded by the issue.

Certificates of obligation will be the least preferred method of financing and will be used with prudent care and judgment by the City Council. Every effort will be made to ensure public participation in decisions relating to debt financing.

C. Method of Sale – The City will use a competitive bidding process in the sale of bonds unless conditions in the bond market or the nature of the issue warrant a negotiated bid. In such situations, the City will publicly present the reasons for the negotiated sale. The City will rely on the recommendation of the financial advisor in selection of the underwriter or direct purchaser.

- D. Disclosure** – Full disclosure of operating costs along with capital costs will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of the financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies and will aid in the production of the preliminary Official Statements. The City will take the responsibility for the accuracy of all financial information released.
- E. Federal Requirements** – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. Debt Restructuring** – The City will issue bonds not to exceed the useful life of the asset being financed. The structure should approximate level debt service unless operational matters dictate otherwise. Market factors, such as the effects of tax-exempt designations, the cost of early redemption options and the like, will be given consideration during the structuring of long-term debt instruments.
- G. Debt Coverage Ratio** – Refers to the number of times the current combined debt service requirements or payments would be covered by the current operating revenues, net of on-going operating expenses of the City’s combined utilities (Electric, Water, and Wastewater). The current bond ordinance for outstanding utility debt requires a combined minimum 1.25 times coverage ratio.
- H. Bond Reimbursement Resolutions** – The City may utilize bond reimbursements as a tool to manage its debt issues, due to arbitrage requirements and project timing. In so doing, the City uses its capital reserves “cash” to delay bond issues until such time when issuance is favorable and beneficial to the City.

The City Council may authorize a bond reimbursement resolution for General Capital projects that have a direct impact on the City’s ad valorem tax rate when the bonds will be issued within the term of the existing City Council.

The City Council may also authorize revenue bond reimbursements for approved utility and other self-supporting capital projects.

V. Other Funding Alternatives

When at all possible, the City will research alternative funding opportunities prior to issuing debt or increasing user-related fees.

- A. Grants** – All potential grants will be examined for any matching requirements and the source of those requirements identified. A grant funding worksheet,

reviewed by Finance, that clearly identifies funding sources, outcomes and other relevant information will be presented and approved by the City Council prior to any grant application being submitted. It must be clearly understood that any resulting operation requirements of the grant could be discontinued once the term and conditions of the project have been terminated. The City Council must authorize acceptance of any grant funding.

- B. Use of Reserve Funds** - The City may authorize the use of reserve funds to potentially delay or eliminate a proposed bond issue. This may occur due to higher than anticipated fund balances in prior years, thus eliminating or reducing the needs for debt proceeds, or postpone a bond issue until market conditions are more beneficial or timing of the related capital improvements does not correspond with the planned bond issue. Reserve funds used in this manner are replenished upon issuance of the proposed debt.
- C. Developer Contributions** – The City will require developers who negatively impact the City’s utility capital plans to offset those impacts.
- D. Leases** – The City may authorize the use of lease financing for certain operating equipment when it is determined that the cost benefit of such arrangement is advantageous to the City.
- E. Impact Fees** – The City will impose impact fees as allowable under state law for both water and wastewater services. These fees will be calculated in accordance with statute and reviewed at least every three years. All fees collected will fund projects identified within the Fee study and as required by state laws.

VI. Financial Conditions and Reserves

The City of Granbury will maintain budgeted minimum reserves in the ending working capital/fund balances to provide a secure, healthy financial base for the City in the event of a natural disaster or other emergency, allow stability of City operations should revenues fall short of budgeted projections and provide available resources to implement budgeted expenditures without regard to actual timing of cash flows into the City.

- A. Operational Coverage** – The City’s goal is to maintain operations coverage of 1.00, such that operating revenues will at least equal or exceed current operating expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.
- B. Operating Reserves** – City wide the City will maintain reserves at a minimum of ninety (90) days (25%) of net budgeted operating expenditures. Net budgeted operating expenditures are defined as total budgeted expenditures less interfund transfers and charges, general debt service (tax-supported), direct cost for purchased power and payments from third party grant monies.
 - 1. **General Fund** – The unobligated fund balance in the General Fund should equal at least ninety (90) days or 25% of annual budgeted General Fund expenditures.

2. Utility Fund –Working capital reserves in the Utility Fund should be 25% or ninety (90) days.

For all other funds, the fund balance is the excess of assets over liabilities which is an indication of strength of each particular fund at a specific time. The ultimate goal of each such fund is to have expended the fund balance at the conclusion of the activity for which the fund was established.

Reserve requirements will be calculated as part of the annual budget process and any additional required funds to be added to the reserve balances will be appropriated within the budget. Funds in excess of the minimum reserves may be expended for City purposes at the will of the City Council once it has been determined that the use of the excess will not endanger reserve requirements in future years.

- C. **Liabilities and Receivables** – Procedures will be followed to maximize discounts and reduce penalties offered by creditors. Current liabilities will be paid within 30 days of receiving the invoice. Accounts receivable procedures will target collection for a maximum of 30 days of service. Receivables aging past 120 days will be sent to a collection agency.
- D. **Capital Projects Funds** – Every effort will be made for all monies within the Capital Projects Funds to be expended within thirty-six (36) months of receipt. The fund balance will be invested and income generated will offset increases in construction costs or other costs associated with the projects. Capital project funds are intended to be expended totally, with any unexpected excess to be transferred to the Debt Service Fund to service project-related debt service.
- E. **General Debt Service Funds** - Revenues within this fund are stable, based on property tax revenues. Balances are maintained to meet contingencies and to make certain that the next year’s debt service payments may be met in a timely manner. The fund balance should not fall below one month or 1/12th annual debt service requirements, in accordance with IRS guidelines.
- E. **Investment of Reserve Funds** - The reserve funds will be invested in accordance with the City’s investment policy.

VII. Internal Controls

- A. **Written Procedures** – Wherever possible, written procedures will be established and maintained by the Director of Finance for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. **Department Directors Responsibility** - Each department director is responsible for ensuring that good internal controls are followed throughout the department, that all Finance Department directives are implemented and that all independent auditor internal control recommendations are addressed.

Basis of Accounting/Budgeting

The budgetary and accounting policies contained in the budget document conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into the following categories of fund types:

Governmental Fund Types – Include the General Fund, Debt Service Fund, Special Revenue Funds, and Capital Projects Fund. The City's accounts and budgets for all general government funds using the modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available revenues collected within the current period or soon thereafter are used to pay liabilities of the current period. Expenditures represent a decrease of financial resources, and other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee benefits which are not accrued; (2) principal and interest on general long-term debt which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary Fund Types – Include the Utility Fund, and are accounted and budgeted for on a cost of services or "capital maintenance" measurement focus, using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. For purposes of this budget presentation, depreciation is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund.

Governmental Fund Types

Governmental Fund Types are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable resources and the related liabilities (except those accounted for in the Proprietary and Fiduciary types) are accounted for through the Governmental Fund Types.

General Fund: The General Fund is the general operating fund of the City and accounts for the ordinary operations of the City that are financed from taxes and other general revenues. It is used to account for all financial resources except those required to be accounted for in another fund. Major functions financed by the General Fund include: Administration, Financial Services, Public Safety, Community Development, Public Works and Streets, and Parks and Recreation.

Special Revenue Fund: The Special Revenue Funds account for the accumulation and distribution of resources. The Tourism Fund accounts for the tax revenues received from local hotels and bed and breakfasts and for expenditures made within guidelines of the Texas Hotel Occupancy Tax Act. The Airport Fund accounts for the accumulation of resources for the municipal airport. These monies are to be spent specifically for the benefit of the airport within guidelines set forth by the City.

Debt Service Fund: The Debt Service Fund is used to account for accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs other than debt serviced by Proprietary Fund Types. The revenue source is principally ad valorem taxes levied by the City.

Capital Projects Fund: Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

Proprietary Fund Types

Enterprise Funds are used to account for operations that are either financed or operated in a manner similar to private business enterprises, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management, control, accountability, or other purposes.

Utility Fund: This fund accounts for water, sewer and electric services for the residents of the City. All activities necessary to provide such services are accounted for in the fund, including administration, operation, maintenance, financing and related debt service, and billing and collection.

Pay Classification Plan

Effective 10/01/2011

Pay Grade	Job Title
4	Concession Attendant
5	UNUSED
6	Airport Attendant Laborer II (Seasonal Laborer) Lifeguard
7	Visitors Center Clerk
8	UNUSED
9	Assistant Concession Manager Trolley Driver
10	Assistant To City Secretary Building Maintenance Assistant Clerk II Custodian Deputy Court Clerk Groundman (Electric) Group Services Coordinator (CVB) Group Services Technician (CVB) Laborer I Meter Reader II Receptionist Utility Billing Clerk II (Cashier/Customer Service) Visitors Information Specialist (CVB) Warehouse Technician
11	Administrative Assistant II / Secretary Light Equipment Operator Meter Reader I Production Assistant (Granbury Channel 27) Purchasing Assistant Utility Billing Clerk I (Billing Clerk/Customer Service)
12	Animal Control Officer Building Maintenance Technician Clerk I Treatment Plant Maintenance Technician II (Wastewater) Treatment Plant Operator II Utility Equipment Operator II

Pay Grade	Job Title
13	Administrative Assistant I Heavy Equipment Operator Mechanic II Recreation Coordinator Treatment Plant Maintenance Technician I (Wastewater) Treatment Plant Operator I Utility Equipment Operator I
14	Foreman (Streets & Parks) Information Systems Technician Lab Technician (Wastewater Treatment) Project Inspector II
15	Accounting Specialist Human Resources Specialist Concession Manager Marketing Manager (CVB) Municipal Court Administrator Police Officer Recruit Secretary to City Manager Utility Billing Manager
16	Building Inspector Fire Inspector / Prevention Officer Historic Preservation Officer Lineman – Second Class (Electric) Master Building Maintenance Technician Mechanic I Police Officer Trainee Project Inspector I Water/Wastewater Foreman
17	Airport Manager Building Official Lineman – First Class (Electric) Patrol Officer Planner (Community Development) Sanitarian Code Officer
18	Building Maintenance Superintendent Financial Analyst Fleet Maintenance Superintendent Police Corporal Purchasing Agent Senior Lineman (Electric) Street Department Superintendent Treatment Plant Superintendent (Wastewater) Water Distribution Superintendent

Pay Grade	Job Title
19	Criminal Investigator Multimedia Systems Technician (Conference Center) Parks Department Superintendent Patrol Sergeant Station Manager (Granbury Channel 27)
20	Assistant Finance Director Chief Building Official
21	City Secretary Conference Center Operations Manager Conference Center Sales Manager Police Lieutenant
22	Assistant Public Works Director Electric Distribution Operations Manager Police Captain
23-24	UNUSED
25	City Attorney City Services Director Human Resources Director Information Systems Manager
26	City Engineer Community Development Director Convention & Visitors Bureau Director Finance Director Police Chief Public Works Director
27	Assistant City Manager
28-29	UNUSED
30	City Manager
31-34	UNUSED

APPROVED CITY EMPLOYEE POSITIONS

	FY2008-09		FY2009-10		FY2010-11		FY2011-12		Total
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FTE's</u>
GENERAL FUND									
City Manager	2.0		2.0		2.0		2.0		2.0
City Secretary	2.0		2.0		2.0		2.0		2.0
City Attorney	0.0		1.0		1.0		1.0		1.0
Human Resources	2.0		2.0		2.0		2.0		2.0
Accounting/Finance	5.0		5.0	1.0	5.0	1.0	5.0	1.0	5.5
Purchasing	2.0		2.0		2.0		2.0		2.0
Warehouse	2.0		2.0		2.0		2.0		2.0
Management Info Services	2.0		2.0		2.0		2.0		2.0
WIFI	1.0		1.0		1.0		1.0		1.0
Channel 27	0.0		0.0		2.0	1.0	1.0	1.0	1.5
Public Works	4.0		4.0		4.0		3.0		3.0
Economic Development	2.0		2.0		2.0		2.0		2.0
Community Development	10.0		10.0		10.0		8.0		8.0
Municipal Court	4.0		4.0		4.0		4.0		4.0
Police	41.0		40.0		38.0		38.0		38.0
Streets	9.0		9.0		5.0		4.0		4.0
Fleet Maintenance	4.0		4.0		3.0		3.0		3.0
Building Maintenance	8.0		7.0		7.0		7.0		7.0
Parks and Recreation	18.0	10.0	18.0	10.0	18.0	10.0	18.0	10.0	21.0
Cemetery	1.0		1.0		1.0		1.0		1.0
TOTAL GENERAL FUND	119.0	10.0	118.0	11.0	113.0	12.0	108.0	12.0	112.00
UTILITY FUND									
Utility Administration	2.0	1.0	2.0		2.0		2.0		2.0
Meter Reading	3.0		2.0		2.0		2.0		2.0
Ground Water	0.0		0.0		0.0		0.0		0.0
Water Treatment	6.0		6.0		5.0		5.0		5.0
Electric	7.0		7.0		6.0		6.0		6.0
Water Distribution	4.5	2.0	4.5		4.5		4.5		4.5
Wastewater Treatment	6.0		6.0		6.0		6.0		6.0
Wastewater Collection	3.5		3.5		1.5		1.5		1.5
City Services	2.0		2.0		2.0		2.0		2.0
TOTAL UTILITY FUND	34.0	3.0	33.0	0.0	29.0	0.0	29.0	0.0	29.0
TOURISM FUND									
Convention & Visitor's Bureau	4.0	4.0	0.0	4.0	2.0	0.0	4.0	1.0	4.5
Conference Center	6.0		7.0		6.0	1.0	6.0	0.0	6.0
TOTAL TOURISM FUND	10.0	4.0	7.0	4.0	8.0	1.0	10.0	1.0	10.5
AIRPORT FUND									
Airport	1.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0	2.0
TOTAL AIRPORT FUND	1.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0	2.0
TOTAL EMPLOYEES	164.0	23.0	158.0	21.0	150.0	19.0	147.0	19.0	153.50

Utility Rate Schedule

Electric Rates (last increase 08/01/09)

All Customers

Purchased Power Cost Adjustment	Built into Energy Charge
Residential Sales Tax	Inside City Limits: .50% of total electric charges Outside City Limits: None
Commercial Sales Tax	Inside City Limits 8.25% of total electric charges Outside City Limits: 6.25% of total electric charges

All Service

Customer Charge (minimum)	\$14.53 per month
Energy Charge per 100 kWh	
0 – 100 kWh	Included in Customer Charge
Greater than 100 kWh	\$.1269 per kWh

Water Rates (last increase 10/01/03)

Residential and Commercial Customers

	<u>Inside City</u>	<u>Outside City</u>
Customer Charge	\$16.40 per month	\$24.60 per month
User Charge per 1,000 gallons:		
0 – 2,000	Included in Customer Charge	Included in Customer Charge
Greater than 2,000	\$6.6731	\$10.01

Multi-Unit Customers

	<u>Inside City</u>	<u>Outside City</u>
Customer Charge per living unit, space, office or business unit	\$3.05 per month	\$4.58 per month
User Charge per 1,000 gallons	\$6.6731	\$10.01

Wastewater Rates (increase to be effective 10/01/03)

Residential and Commercial Customers

	<u>Inside City</u>	<u>Outside City</u>
Customer Charge	\$20.25 per month	\$30.38 per month
User Charge per 1,000 gallons:		
0 – 2,000	Included in Customer Charge	Included in Customer Charge
Greater than 2,000	\$3.6518	\$5.4777

Residential charges are based on winter average water use
Commercial charges are based on actual water usage

Multi-Unit Customers

	<u>Inside City</u>	<u>Outside City</u>
Customer charge per living unit, space, office, or business unit	\$5.97 per month	\$8.96 per month
User Charge per 1,000 gallons	\$3.6518	\$5.4777

Garbage Rates (last decrease 7/5/03)

All customers inside city limits must pay garbage.

<u>Sales Tax on Garbage:</u>	Residential and Commercial Inside City Limits: 8.25%
<u>Residential Customers</u>	\$6.42 per month (includes recycling)
<u>Commercial Customers</u>	Varies – Rates will be set by type, amount and frequency of service

Utility Deposit Requirements and Service Charges

Residential Deposit – None with qualifying letter of credit or \$150 (Cash or Check)
Commercial Deposit – Estimated 2 months billing (Cash, Letter of Credit from a bank or Surety Bond)
Late Payment – 10%
Insufficient Check Charge - \$25 (first occurrence)
Reconnect Service Charge – During regular business hours - \$30
After regular business hours - \$50



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ORDINANCE NO. 11-486

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF GRANBURY, TEXAS FOR FISCAL YEAR 2011-2012; PROVIDING FOR SEVERABILITY CLAUSE; AND NAMING AN EFFECTIVE DATE.

WHEREAS, it is the responsibility of the City Council under the Laws of the State of Texas and the City Charter to approve a fiscal budget for the operation of City Government in providing services and community development; and

WHEREAS, a public hearing for citizen participation was held on August 23, 2011 for consideration of the proposed budget for Fiscal Year 2011-2012;

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

SECTION 1. ADOPTION OF FISCAL BUDGET

That the proposed annual budget for the fiscal year 2011-2012 of the City of Granbury, Texas, commencing on the 1st day of October 1, 2011, and ending on the 30th day of September, 2012, heretofore prepared and submitted to the City Council by the City Manager be approved and adopted. Copies of said budget shall be kept on file in the office of the City Secretary.

SECTION 2. SEVERABILITY CLAUSE

That if any section, provision, subsection, paragraph, sentence, clause, phrase or word in this Ordinance or application thereof to any person or circumstance is held invalid by any court of competent jurisdiction, such holdings shall not affect the validity of the remaining portions of this Ordinance, and the City Council of the City of Granbury, Texas hereby declares it would have enacted such remaining portions, despite such invalidity.

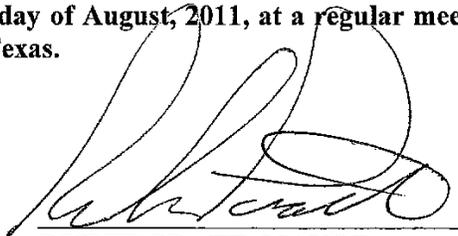
SECTION 3. REPEALING CLAUSE

All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 4. EFFECTIVE DATE

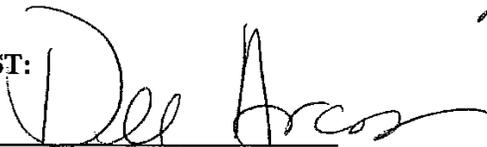
This ordinance shall become effective from and after its passage and publication as required by law.

Presented, passed and approved on the 23rd day of August, 2011, at a regular meeting of the City Council of the City of Granbury, Texas.



RICKIE PRATT, MAYOR

ATTEST:



DEE ARCOS, CITY SECRETARY

ORDINANCE NO. 11-487

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GRANBURY, TEXAS, LEVYING TAXES FOR THE TAX YEAR 2011-12; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City council has approved, by separate ordinance adopted on August 23, 2011, an annual budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012 (tax year 2011-2012); and

Whereas, the City Council finds that as ad valorem tax must be levied to provide the revenue requirements of the Budget for the tax year 2011-2012; and

Whereas, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

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

SECTION 1.

The City of Granbury, Texas does hereby levy and adopt a tax rate for tax year 2011-12 and for each year thereafter until otherwise ordained as follows:

\$0.1451	for the purposes of maintenance and operation
<u>\$0.2588</u>	for the payment of principal and interest on debt of this City
\$0.4039	Total Tax Rate

The above tax rate shall be assessed and collected on each One Hundred Dollars (\$100.00) of assessed value of all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Granbury on January 1, 2011 and not exempt from taxation by the Constitution and statutes of the State of Texas.

SECTION 2.

That the tax so levied and assessed shall be apportioned to the accounts and funds in the amount as set forth above and in the Annual Budget of the City adopted for the Fiscal Year commencing October 1, 2011.

SECTION 3.

Ad Valorem taxes levied by this Ordinance shall be due and payable on October 1, 2011, and shall become delinquent on the first day of February, 2012. Payment of such tax is due in one full installment. Taxes shall be payable at the Office of the Hood County Tax Collector. There shall be no discount for taxes paid prior to January 31, 2012.

SECTION 4.

If the tax is unpaid after January 31, 2012, such tax will become delinquent and penalty and interest will attach and accrue as provided by Texas Tax Code, Section 33.01.

SECTION 5.

As provided by Texas Tax Code, Section 33.07, in the event the taxes become delinquent and remain delinquent on July 1, 2012 and in the event such delinquent taxes are referred to an attorney for collection, an additional penalty in the amount of compensation to be paid in connection with the collection of the delinquent taxes as specified in the contract with the attorney shall be added as collection costs to be paid by the taxpayer.

SECTION 6.

The Hood County Tax Collector is hereby authorized to collect the taxes levied under this Ordinance. The City and Hood County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 7.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, or sections of this ordinance are severable, and if any section, provision, subsection, paragraph, sentence, clause, phrase, or word in this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 8.

All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION 9.

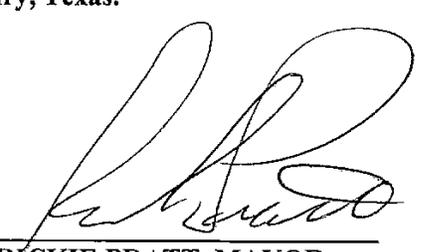
This Ordinance shall become effective from and after its date of passage and publication.

Presented, passed and approved on the 6th day of September, 2011 at a regular meeting of the City Council of the City of Granbury, Texas.

ATTEST:



Dee Arcos, City Secretary



RICKIE PRATT, MAYOR

Advisory Boards and Commissions

In addition to the permanent advisory boards and commissions listed, the Council also appoints temporary advisory committees from time to time to address specific, short term issues. The 2003 Membership of Advisory Boards and Commissions include:

Airport Advisory Board. Studies and makes recommendations to the City Council regarding operations and facility improvements of the municipal airport. Ensures that the municipal airport is efficiently and adequately meeting the needs of the City and the air transportation industry.

Timothy Rothenbush
Terry Strange
Rich Chiappe

John Headrick
Paula Holder
Gene Ellis

Jackie W. Vaughn
Andy Rash
Susan Hamilton

Zoning Board of Adjustment. Hears and decides appeals that allege that there was an error in any order, requirement, decision or determination made by a City administrative officer, department or board. Also acts on applications that are submitted for a variance or a special exception to City zoning regulations.

Jim Leitch
Sherri Reynolds

Ernestine Shugart
Paul Cocanour

Eilleen M. Cate
Betty Jacobs

Building Standards, Plumbing, Adjustments & Appeals Board. Hears and renders decisions on rulings by City building inspectors or officials in regards to code interpretation, enforcement and substandard housing or structures within the City.

Terry Taylor
Richard Heiser
Bob White
Robert Young

Brian Fine

Billy Friesen
Carrie Young
Russell Pruitt

Cemetery Board. Studies and makes recommendations to the City Council regarding operations and facility improvements of the municipal cemetery. Ensures that the cemetery is efficiently and adequately meeting the needs of the citizens.

C.D. McReynolds
Billy Wiley
John Boozer

Sylvia Campbell
Frances Bird
Jean Robertson

Lometa Kennon
Burton Burks

Historic Preservation Commission. Adopts regulations and restrictions for the preservation of historical places and areas of historical significance. Also establishes criteria for granting or denying requests for alterations to buildings in established historical districts.

Diane Lock
Ron Bleeker
Diane Williams

Claudia Southern
Sheila Shehan

Carrie Young
Diane Rawls Davis

Municipal Utility Advisory Board. Recommends annual utility budget to City Council. Reviews all utility rates for services and make recommendations to the City Council for any changes. Before Council making final decisions reviews all proposed expansions or contractions of the utility systems and the making of improvements, incurring indebtedness, issuing bonds and the fixing of rates and charges for utility services. Recommends all capital improvement projects for the upcoming five-year period.

Gary Goldston
Robert M. Thompson

Ken Hackett
Barbara Boozer

James Jarrett

Parks and Recreation Advisory Board. Recommends, to the City Council, uses of parkland and parks/recreation facilities and improvements in programs, activities and facilities to meet community recreation needs and interests.

Keith Tipton
Jone Snider
Bev Groves

Jean Cate
Cathy Kuban
Richard Davis

Marty Edwards
Barbara Boozer
Jo Parker

Planning and Zoning Commission. Studies and reviews plans and recommends to the City Council action to be taken in regard to City growth and development and comprehensive community planning. Also, makes recommendations and acts as a hearing board on zoning requests. Drafts new development regulations and conducts periodic review of plans and regulations.

Jean Cochran
Steve Gerhardt
Debra Davis

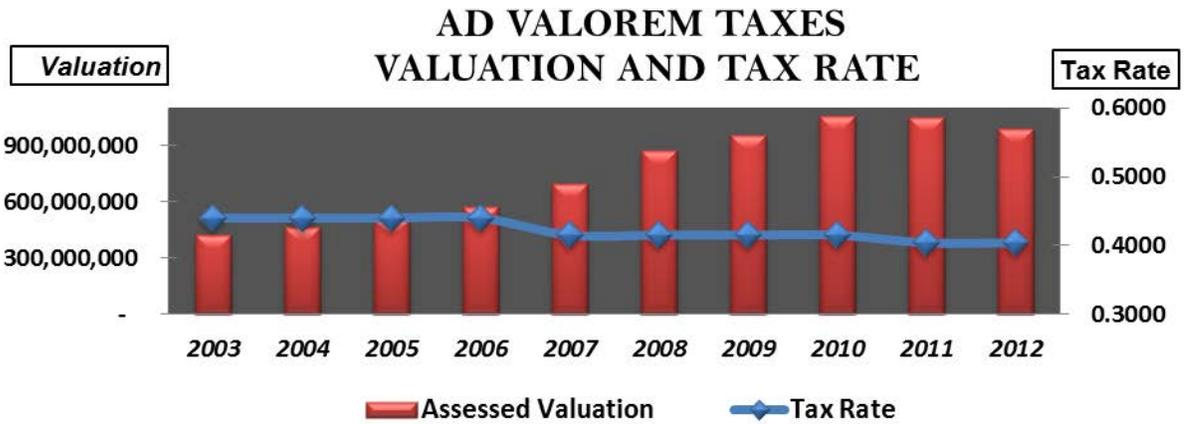
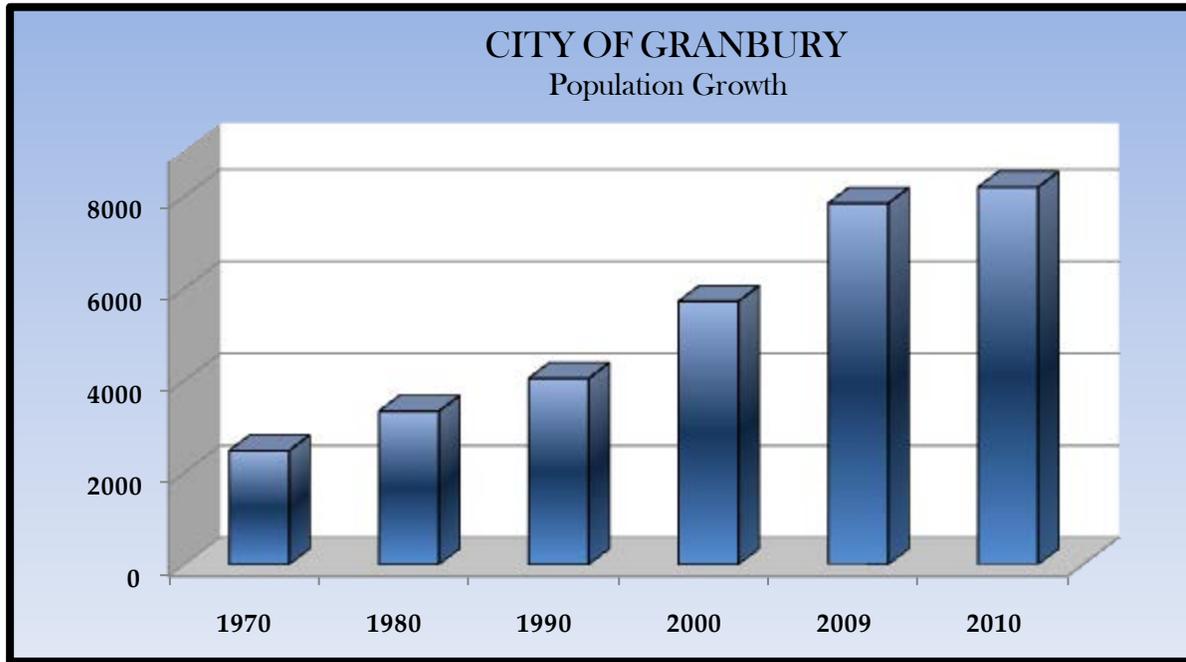
Stephen Ellis
Gary Couch
Lee D. Daniels

Reda Kay
Eddie Hewitt

Location of Granbury in Texas



Additional Statistics



Pop-Facts: Demographic Quick Facts 2011 Report

Description	Total	%
Population		
2016 Projection	8,634	
2011 Estimate	7,822	
2000 Census	5,718	
1990 Census	4,552	
Growth 1990 - 2000	25.62%	
Households		
2016 Projection	3,675	
2011 Estimate	3,296	
2000 Census	2,391	
1990 Census	1,783	
Growth 1990 - 2000	34.10%	
2011 Est. Population by Single Classification Race		7822
White Alone	7,165	91.60
Black or African American Alone	97	1.24
American Indian and Alaska Native Alone	60	0.77
Asian Alone	43	0.55
Native Hawaiian and Other Pacific Islander Alone	3	0.04
Some Other Race Alone	320	4.09
Two or More Races	134	1.71
2011 Est. Population Hispanic or Latino		7822
Hispanic or Latino	835	10.68
Not Hispanic or Latino	6,987	89.32
2011 Tenure of Occupied Housing Units		3296
Owner Occupied	1,888	57.28
Renter Occupied	1,408	42.72
2011 Average Household Size		2.24

Source : © 2011 The Nielsen Company

Pop-Facts: Demographic Quick Facts 2011 Report

Description	Total	%
2011 Est. Households by Household Income	3296	
Income Less than \$15,000	428	12.99
Income \$15,000 - \$24,999	339	10.29
Income \$25,000 - \$34,999	479	14.53
Income \$35,000 - \$49,999	619	18.78
Income \$50,000 - \$74,999	658	19.96
Income \$75,000 - \$99,999	338	10.25
Income \$100,000 - \$124,999	236	7.16
Income \$125,000 - \$149,999	81	2.46
Income \$150,000 - \$199,999	32	0.97
Income \$200,000 - \$499,999	62	1.88
Income \$500,000 and over	24	0.73
2011 Est. Average Household Income	\$59,307	
2011 Est. Median Household Income	\$44,742	
2011 Est. Per Capita Income	\$25,669	
2011 Est. Pop. Age 25+ by Edu. Attainment	5542	
Less than 9th grade	295	5.32
Some High School, no diploma	502	9.06
High School Graduate (or GED)	1,582	28.55
Some College, no degree	1,568	28.29
Associate Degree	409	7.38
Bachelor's Degree	880	15.88
Master's Degree	220	3.97
Professional School Degree	48	0.87
Doctorate Degree	38	0.69

Source : © 2011 The Nielsen Company

LEADING TAXPAYERS

<u>Taxpayer</u>	<u>\$000 Assessed Value</u>
1. Tapestry Group Granbury LLC	10,574
2. Wal-Mart Real Estate Business Trust	9,168
3. Wal-Mart Properties INC	8,357
4. Lowe's Home Centers Inc	8,228
5. HD Development Properties	7,766
6. The Shops of Granbury, Ltd	7,579
7. Hood General Hospital	7,502
8. Forestar Real Estate Group	7,178
9. Lowe's Home Center	6,474
10. Municipal Capital Markets Corp	6,111

LEADING EMPLOYERS

<u>Employer</u>	<u>Number of Employees</u>
1. Granbury ISD	1,127
2. Wal-Mart Supercenter	420
3. Lake Granbury Medical Center	385
4. Hood County	337
5. Granbury Care Center	160
6. City of Granbury	155
7. Kroger	150
8. Lowe's Home Improvements	145
9. Neighbors Well Service	125
10. Home Depot	120

TEN LARGEST WATER CUSTOMERS

2010

<u>Customer</u>	<u>Gallons Consumed</u>
1. Hood County	55,614
2. City of Granbury	39,618
3. Lowe's Home Center	34,032
4. Lake Granbury Medical Investors	31,396
5. Wal-Mart	29,974
6. Blue Rapids Car Wash	27,341
7. Granbury Villa	25,454
8. Classic Car Wash	25,156
9. Spanish Oak Apartments	24,827
10. Hood County Justice Center	24,064

TEN LARGEST ELECTRIC CUSTOMERS

2010

<u>Customer</u>	<u>000 Kwh Consumed</u>
1. GISD	3,968
2. Lake Granbury Medical Center	3,706
3. Kroger	3,411
4. Lowe's Home Center	3,096
5. Brookshire Grocery	2,688
6. City of Granbury	2,543
7. AT&T	1,193
8. Hood County	1,174
9. AT&T	1,154
10. Lake Granbury Medical Investors	809

Budget Glossary

The Annual Budget contains specialized and technical terminology that is unique to the public finance and budgeting. To help the reader of the Annual Budget document to better understand these terms, a budget glossary has been included in the 2011-12 Annual Budget.

ACCOUNT - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

ACCOUNTING STANDARDS - The generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.

ACCOUNTING SYSTEM - Records and procedures which are used to classify, record, and report information on the financial status and operations of the entity.

ACCRUAL BASIS OF ACCOUNTING - A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

ACTIVITY - A specific and distinguishable line of work performed by one or more organizational components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible. See also **FUNCTION**.

ADOPTED BUDGET - An annual spending plan that is adopted by the City Council.

AD VALOREM TAXES - Taxes levied on real property according to the property's valuation and the tax rate. See **PROPERTY TAXES**.

AMENDED BUDGET - Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.

APPRAISED VALUE (Assessed Valuation) - The value of real and/or personal property assigned by the assessor as a basis for the levying property taxes. (Property values are established by the Hood County Tax Appraisal District.)

APPROPRIATION - A legal authorization granted by the legislative body to make expenditures and to incur obligations for specific purposes.

ASSETS - Resources owned or held by the City, which have a monetary value.

AUTHORIZED POSITIONS - Employee positions which are authorized in the adopted budget, to be filled during the year.

Budget Glossary

AUDIT - A comprehensive review of the manner in which the City's resources were actually utilized. The main purpose of an audit is to issue an opinion over the presentation of financial statements and to test the controls over the safekeeping of assets while making any recommendations for improvement where necessary. The City's annual audit is conducted by an independent auditor.

AVAILABLE (UNDESIGNATED) FUND BALANCE - This refers to the funds remaining from the prior year that are not committed for other purposes and can be allocated in the upcoming budget year.

BALANCED BUDGET – A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

BASE POINT - A unit of measurement used in the valuation of fixed income securities equal to 1/100 of 1% of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

BASE BUDGET - Cost of continuing the existing levels of service in the current budget year.

BOND - A way of borrowing money long term for capital projects. A long-term IOU or promise to pay a specified sum of money (the face amount of the bond) on a specific date(s) (the bond maturity date) at a specified interest rate. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings and streets.

BONDED DEBT - That portion of indebtedness represented by outstanding bonds.

BOND ORDINANCE - An ordinance or resolution authorizing the sale of government bonds that specifies how revenues may be spent.

BOND REFINIACING - The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them over a fixed time period, usually a year. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

BUDGET AMENDMENT – The budget may be formally amended after it has been approved.

BUDGET CALENDAR - The schedule of key dates which the City follows in the preparation and adoption of the budget.

BUDGET CONTROL – The control or management of the organization in accordance with and approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Glossary

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget which provides the City Council and the public with a summary of the most important aspects of the budget, changes from previous years and views and recommendations of the City Manager.

BUDGET ORDINANCE - The official enactment, by the City Council, to legally authorize the City Staff to obligate and expend the resources of the City.

BUDGET YEAR - The fiscal year of the City which begins October 1 and ends September 30.

CAFR – see Comprehensive Annual Financial Report

CAPITAL ASSETS - Assets of a long-term character, which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture and other equipment.

CAPITAL EXPENDITURES – Defined as the charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than 1 year.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A long-range plan for providing the capital outlays necessary to insure that adequate services are provided to the residents of the City. The plan includes improvements, or the acquisition of structural improvements, and major equipment purchases.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition and/or the construction of major capital facilities or equipment.

CAPITALIZED INTEREST – A portion of the proceeds of a bond issue set aside, upon issuance of the bonds, to pay interest on the bonds for a specified period of time. Interest is commonly capitalized during the construction of a revenue-producing project.

CASH BASIS OF ACCOUNTING - The basis of accounting in which transactions are recorded when cash is either received or disbursed for goods and services.

CASH FLOW – A sufficient amount of cash on hand to cover disbursement or payments that are coming due. Part of the duties of the finance director is to ensure sufficient cash is on hand or available in short term investments to meet expected disbursements.

CASH MANAGEMENT - The proper management of the cash necessary to pay for government services while investing temporary, idle, excess cash in order to earn interest revenue.

CERTIFICATE OF DEPOSIT – A deposit with a financial institution for a specified period that earns a specified interest rate.

Budget Glossary

CERTIFICATES OF OBLIGATION (CO's) - Bonds that finance a variety of public improvement projects which can be backed by general revenues, backed by a specific revenue stream, or a combination of both. Certificates of obligation will be used to fund capital assets where bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. This type of bond generally does not require voter approval.

CHANGE ORDERS – A change in the design or specification of an already approved capital project that often creates a need for an increased expense.

CHART OF ACCOUNTS – A way of recording revenues and expenditures that includes all transactions and that fits the organizational structure. A chart of accounts assigns a unique number to each type of transaction and to each budgetary unit in the organization.

CIP – see Capital Improvement Program

COMPREHENSIVE ANNUAL FINANCIAL REPORT OR CAFR – This report summarizes financial data for the previous fiscal year in a standardized format.

CITY CHARTER - The document that establishes the City as an incorporated political subdivision (municipal government) in accordance with the statutes of the State of Texas.

CONTIGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures.

CURRENT TAXES - Taxes that are due within one year.

DEBT LIMIT – The maximum amount of debt which an issuer of municipal securities is permitted to incur under constitutional, statutory or charter provisions.

DEBT RATIO – Comparative statistics showing the relationship between the issuer's total debt service obligation and the net operating income.

DEBT SERVICE FUND - The fund used to account for the payment of principal and interest on all long-term debt.

DEFICIT - The excess of expenditures over revenues during an accounting period.

DELINQUENT TAXES - Real or personal property taxes that remain unpaid on or after February 1st of each year upon which penalties and interest are assessed.

DEPARTMENT - A major administrative organizational unit of the City, which indicates overall management responsibility of one or more activities.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

EFFECTIVE INTEREST RATE- When compared to the same property, the tax rate which produces the same effect in terms of the total amount of taxes as compared to the prior year.

Budget Glossary

ENCUMBRANCE - The commitment of appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for specified future expenditure.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURE - Funds spent in accordance with the budgeted appropriations on assets or goods and services obtained.

EXPENSES - A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUND – These funds account for resources that governments hold in trust for individuals or other governments.

FINANCIAL REPORT – see Comprehensive Annual Financial Report

FISCAL YEAR - A 12-month period to which the annual operating budget applies. (The City of Granbury has established October 1 through September 30 as its fiscal year.)

FIXED ASSETS – Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FRANCHISE FEE - A fee paid by public service businesses for the use of City streets, alleys and property in providing their services to the citizens of the City. Services requiring franchises include electricity, telephone, natural gas, cable television, sanitation, taxicab, water and wastewater.

FULL FAITH AND CREDIT - A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)

FULL TIME EQUIVALENT (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one full-time position.

FUNCTION - A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

Budget Glossary

FUND BALANCE - The difference between a fund's assets and its liabilities. Portion of the fund balance may be reserved for various purposes such as contingencies or encumbrances at the end of the fiscal year.

FUNDING SOURCE - Identifies the source of revenue to fund both the operating and capital appropriations.

GAAP – see Generally Accepted Accounting Principles

GASB – see Governmental Accounting Standard Board

GASB STATEMENT 34 - This Statement establishes financial reporting standards for state and local governments, including states, cities, towns, villages, and special-purpose governments such as school districts and public utilities.

GENERAL FUND - The major fund in most governmental units. The fund established to account for those resources devoted to financing the general administration of the City and traditional services provided to citizens. Service activities include fire and police protection, streets, drainage, park maintenance and recreational activities.

GENERAL LEDGER - A listing of various accounts, which are necessary to reflect the financial position of a fund.

GENERAL OBLIGATION (GO) BONDS - Bonds that finance a variety of public improvement projects, backed by the full faith, credit and taxing power of the City. Such bonds constitute debts of the issuer and normally require approval by election prior to issuance.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GFOA – see Governmental Finance Officers Association.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for governmental entities.

GOVERNMENTAL FINANCE OFFICER ASSOCIATION – Professional organization primarily of state and local government finance officers.

GRANT - Contributions of assets by one government unit or other organization to another. Grants are usually to be used or expended for specific purposes.

Budget Glossary

HOME RULE – A limited grant of discretion from state governments to local governments, concerning either the organization of functions or the raising of revenue. Without home rule, local governments are restricted to whatever functions, organization, and revenue sources are specified by the state government, and are bound by whatever limits in revenue or borrowing that state requires.

HOOD COUNTY APPRAISAL DISTRICT - An entity established by the State of Texas to insure uniform property appraisals for all taxing entities in Hood County.

IMPACT FEES - Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service relating to capital projects.

INDIRECT COST – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INFRASTRUCTURE - Roads, bridges, curbs and gutters, street, sidewalks, drainage systems, lighting systems, water lines, wastewater lines and other improvements that are installed for the common good.

INTEREST – Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.

INTEREST RATE – The annual percentage of principal payable for the use of borrowed money.

INTRAFUND TRANSFERS - The movement of money from one fund to another in a governmental unit for specific purposes: i.e., debt service, reimbursement for services.

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

INVESTMENTS - Securities purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

INVOICE - A bill requesting payment for goods or services by a vendor or other governmental unit.

ISSUANCE – Authorization, sale, and delivery of a new issue of municipal securities.

LETTER OF CREDIT or LOC – An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.

LEVY - To impose taxes, special assessments, or service charges for the support of City activities.

Budget Glossary

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

LINE-ITEM BUDGET - A budget prepared along departmental lines that focus on what is to be bought.

LIQUIDITY – Usually refers to the ability to convert assets (such as investments) into cash.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MARKET VALUE – Valuing the inventory of held securities at its current market value, as opposed to book value.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is combination of cash and accrual accounting since expenditures are immediately incurred as a liability, while revenues are not recorded until they are actually received.

NET ASSETS – In the proprietary and fiduciary funds this is the difference between assets and liabilities.

OBJECT OF EXPENDITURE - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

OBJECTIVE - Desired output oriented accomplishments, which can be measured and achieved within a given time frame.

ORGANIZATIONAL CHART - A graphic presentation, by function of programs and services provided to clients in the Capital Program.

OPERATING BUDGET - Operating budgets serve many purposes within a governmental entity, but they have two primary purposes: (1) to plan the services that are going to be offered during the coming year and set priorities; (2) to conform with legal requirements to ensure that expenditures do not exceed those appropriated. Operating budgets are also called Annual Budgets. See **Budget**.

ORDINANCE - A formal legislative enactment by the governing board of a municipality.

PAY-AS-YOU-GO BASIS - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PAY-AS-YOU-USE – Incurring debt to pay for capital outlays rather than paying out of current revenues.

Budget Glossary

PER CAPITA DEBT – The amount of an issuer’s debt divided by population, which is used as an indication of the issuer’s credit position by reference to the proportionate debt borne per resident.

PERFORMANCE MEASURE - Data collected to determine how effective or efficient a program is in achieving its objectives.

PERMANENT FUNDS – A category of governmental funds, established by GASBS 34, used to report on funds whose outflow is legally restricted to the earnings, not principal, from the fund for purposes that benefit the government or its citizens.

PERSONNEL COSTS - Costs related to compensating employees including salaries, wages, insurance, payroll taxes and retirement contributions.

PROPERTY TAX - Ad valorem tax levied on both real and personal property according to the property’s valuation and the tax rate.

PUBLIC HEARINGS - Meetings that provide citizens an opportunity to voice their views on the merits of the City’s proposals and services.

PURCHASE ORDERS – An agreement drawn up to buy goods and services from a specific vendor with a promise to pay when delivered.

RATING – The credit worthiness of a city as evaluated by independent agencies.

REAL ESTATE TAXES - The revenues from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. These taxes are levied on real property according to the property’s assessed value and tax rate.

REAL PROPERTY - Property classified by the State Property Tax Board including residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas and other mineral reserves.

REFUNDING BONDS - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

REPLACEMENT COST – The cost as of certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUEST FOR BID (RFB) - A formal document used to invite vendors to submit pricing in response to a clearly defined set of requirements.

REQUEST FOR PROPOSAL (RFP) - An official request for proposals to be submitted to the County to perform specified services.

Budget Glossary

RESERVES - An account used to indicate that a portion of a fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RESOLUTION - A special or temporary order of the City; an order of the City requiring less legal formality than an ordinance.

RETAINED EARNINGS - The equity account reflecting the accumulated earnings of the Proprietary Funds.

REVENUE - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues and interest income.

REVENUE BONDS - Legal debt instruments which finance public projects for such services as water or sewer. Bonds whose principal and interest are payable exclusively from a revenue enterprise or project, pledged as the funding source before issuance.

SERVICES - Operational expenses related to professional or technical services and other outside organizations.

SPECIAL ASSESSMENT - Charges imposed against property because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) - Electronic monitoring of water pump stations, sewer lift stations and pumps and motors at wastewater treatment plant.

SURFACE AREA WATER TREATMENT SYSTEM (SWATS) - Water treatment plant owned by Brazos River Authority (BRA) that, by contract, produces potable water for the City of Granbury. The City of Granbury is a participant in receiving treated water from this plant along with Johnson County Special Utility District, Johnson County Fresh Water Supply District, City of Keene and Acton Municipal Utility District.

SURPLUS - The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also Fund Balance.

TAX BASE - The total value of all real, personal and mineral property in the City as of January 1st of each year, as certified by the Hood County Appraisal District. The tax base represents net value after all exemptions.

Budget Glossary

TAX EXPENDITURES – Abatements, partial of full exemptions, tax credits, deductions or other foregone tax revenues.

TAX LEVY - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE - An ordinance by means of which taxes are levied.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, 44 cents per \$100 of assessed valuation of taxable property.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services or programs for the recipient fund.

TRUST FUNDS – A fund set up to receive money that the city holds on behalf of other governments (taxes collected for another government) or persons. The governmental unit is holding money that does not belong to it, and over which it exercises minimal if any discretion.

USER CHARGES - The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

UNENCUMBERED FUND BALANCE - For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.

UNRESERVED FUND BALANCE - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

WORKING CAPITAL - For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.