

City of Granbury, Texas



*Annual Operating Budget
Fiscal Year 2012 - 2013*



This budget will raise more total property taxes than last year's budget by \$162,953 (4%), and of that amount, \$162,953 is tax revenue to be raised from new property added to the tax roll this year.

**ANNUAL OPERATING BUDGET
GRANBURY, TEXAS**

**Fiscal Year
October 1, 2012 through September 30, 2013**

**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 2012-2013



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, 2011

Linda C. Dawson *Jeffrey R. Egan*

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, 2011.

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.

TABLE OF CONTENTS

Council members
Distinguished Budget Presentation Award
Table of Contents

OVERVIEW

City Manager’s Budget Letter.....	1
Priorities and Issues.....	7
Budget Process.....	14
Budget Calendar	18
Overview of Revenue Sources and Assumptions.....	19
Overview of Expenditures.....	24
Organizational Chart.....	26
Community Profile.....	27
Miscellaneous Statistical Data.....	30

FINANCIAL SUMMARY

Consolidated Budget Summary by Fund.....	31
Consolidated Budget Summary of Revenues.....	32
Consolidated Budget Summary of Expenditures.....	33
Divisional Budget	35
General Fund Summary.....	36
Utility Fund Summary	38
Tourism Fund Summary.....	40
Granbury Historical Properties.....	41
Airport Fund Summary.....	42
General Debt Service Fund Summary.....	43

GENERAL FUND

General Fund Revenues.....	46
General Fund Expenditures.....	50
Administrative Services Departments.....	52
Human Resources Department.....	72
Channel 27 Department.....	74
Public Works Department.....	76
Economic Development.....	80
Community Development.....	83

TABLE OF CONTENTS

Neighborhood Services.....	86
Public Safety Department.....	88
Fleet and Building Maintenance.....	98
Parks and Recreation Department.....	102
Non-Departmental	110
ENTERPRISE FUND	
Utility Fund Revenues.....	112
Utility Fund Expenditures.....	115
Utility Administration Department.....	116
Water Operations.....	120
Wastewater Services.....	126
Electric Operations.....	132
City Services.....	134
Non-Departmental	136
OTHER FUNDS	
Tourism Fund Revenues and Expenditures.....	137
Regional Airport Fund Revenues and Expenditures.....	146
Granbury Historical Properties Fund Revenues and Expenditures.....	150
CAPITAL IMPROVEMENTS	
Capital Improvements Program and Policy.....	153
Capital Improvements by Fund.....	154
Capital Improvements by Program.....	155
Capital Improvements Five Year Summary.....	163
DEBT SERVICE	
Debt Management and Policy.....	165
General Debt Service.....	168
Outstanding Debt Summary – By Type.....	170
Debt and Tax Limitations.....	171
Summary of Debt Service Charges to Maturity – Tax Supported.....	172
Summary of Debt Service Charges to Maturity – Self-Supporting.....	173

TABLE OF CONTENTS

Utility Debt Service.....	175
Summary of Utility Debt Service Charges to Maturity.....	176
Schedule of Total Bond Indebtedness.....	177
Outstanding Debt Schedules.....	178

REFERENCE

Fiscal and Budgetary Policies	185
Basis of Accounting/Budgeting.....	194
Pay Classification Plan.....	196
Approved Employee Positions.....	199
Utility Rate Structure.....	200
Budget and Tax Ordinances.....	203
Advisory Boards and Commissions.....	206
City Location Map.....	208
Statistical Charts.....	210
Five Year Strategic Plans.....	214

GLOSSARY

Glossary.....	219
Acronyms.....	230



116 West Bridge Street • Granbury, Texas 76048 • 817-573-1114

October 1, 2012

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 2012/2013. 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 significant growth rates; therefore the City is stepping out of a mode of "stabilize and hold" and stepping into an investment mode. Department budgets have grown, capital improvement projects have been planned, previously frozen positions have been unfrozen, and other positions have been added.

Service Delivery

Improving the efficient and effective delivery of City services is one of the priorities of the 2012-13 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 downtown for citizens and tourists – including traffic lights on Pearl Street and the completion of Loop 567 from Highway 51 to Pearl Street. In addition, the City is continuing the program of replacing and repairing deficient water and sewer mains around the City.

Community Development

The City will continue to look for opportunities to expand its jurisdiction to include areas that will benefit the growth and development of 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.

Major activity related to community development in FY 2012-13 will be the continued successful operation of a new Conference Center on the shores of Lake Granbury.

Additionally, the City acquired the Langdon Center at the end of FY 2011-12, which will also provide opportunities for community development.

Citizen Involvement

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. The Police department has several programs that encourage citizen participation including Citizen Police Academy, Citizens on Patrol, Community Emergency Response Team, Community and Business Awareness Program, D.A.R.E., and Citizen's Appreciation Day.

Intergovernmental Relationships

One new emphasis for the 2012-13 Budget is the expansion of the Airport. The City will partner with TXDOT and the Federal Aviation Administration to obtain grant revenues to support this expansion. Additionally, the City will continue its relationship with the Texas Historical Commission to support the Texas Lakes Trail Regional Coordinator.

Economic Development

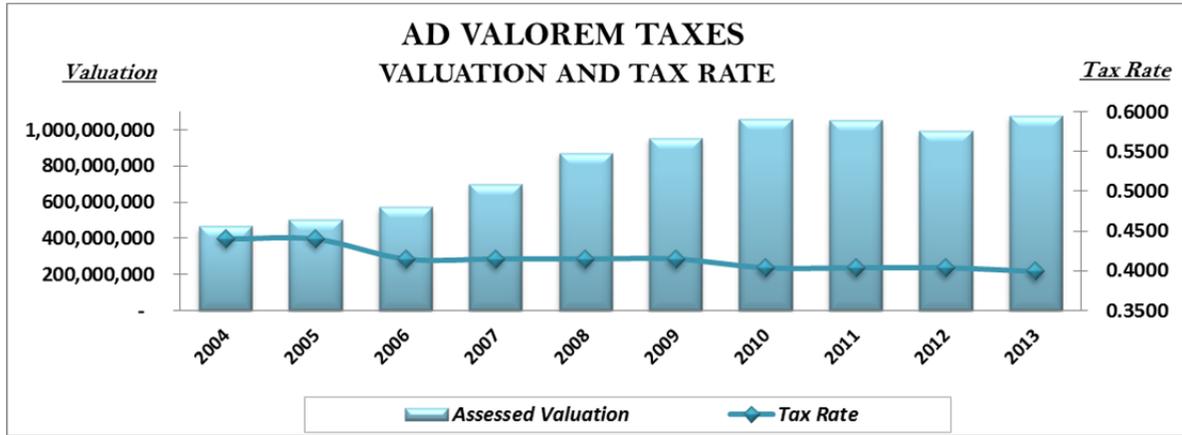
In 2012-13, the City will contribute \$100,000 to the Economic Development Fund, which is an increase of \$50,000 compared to the previous year. The City of Granbury continues to support the Granbury/Hood County Economic Development Foundation, and will work within the organization to be a major force 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

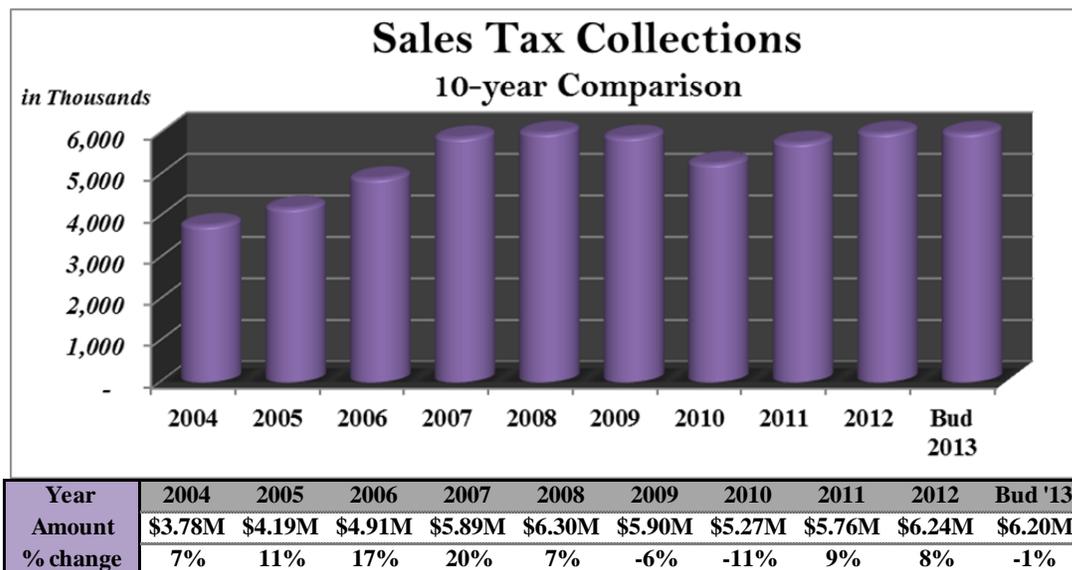
The 2012-13 Operating Budget totals \$34.4 million for all funds. Of that amount, approximately \$28.8 million is for continued operations, \$4.6 million for debt service, and funding for capital improvement projects and equipment is \$.972 million. Operating interfund charges/transfers are approximately \$1.6 million.

Property Values. Property valuations increased by \$82M (8 %) in FY 2012-13, reflecting an increase from \$992M to \$1,074M. The new residential and commercial developments around the lake and along HWY 377 were the major contributors this year. The fact that the City of Granbury showed an 8 % increase in valuations over the 6% decline in tax base value just a year before, is a testament to the overall economic strength of the Granbury area and the projected future growth in valuations.

Property Tax Rate. The City's property tax rate has been reduced from \$.4039 to \$.39926 for 2012/13. The debt service portion of the tax rate is \$.25632 and the maintenance and operations portion is \$.14294 in order to support the total tax rate at \$.399262 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 improving in the last year, and the most recent sales tax collections continue to show increase and renewed activity. Granbury's historical downtown district with its shopping, its bed and breakfasts and other tourist attractions also continues to serve the area well to draw people that help support the sales tax base in the City. While we are showing increased growth over the last year, the City continues to project sales tax revenues conservatively for next year, holding the budgeted sales tax numbers for FY 2012-13 constant compared to the projected FY 2011-12 amounts. In addition, the 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 \$6.2 million.



Utility Rates. In previous years, the City of Granbury has purchased processed water from the Brazos River Authority (BRA) operated Surface Water Area Treatment (SWATS) plant. On May 31, 2012 a new entity was established called the Brazos Regional Public Utility Agency. This entity was formed by the Acton Municipal Utility District and Johnson County Special Utility District for the purpose of purchasing and operating the SWATS facility, previously operated by BRA. As discussed in previous years, the City will continue its efforts to control water rates by lowering our dependence on treated water from the SWATS water plant, through our continued reliance on water from underground water wells. The implementation of water management techniques and processes, the drilling of 12 new ground water wells, other cost-containment measures, and the start of engineering for development of a new water processing plant in 2012/13, should help us minimize our usage of SWATS.

The City's prior electric power contract with Bryan Texas Utilities (BTU) expired December 31, 2007. On August 24, 2007, the City of Granbury negotiated a ten year contract with cost pegged at \$78.50 per 1,000 Kilowatt hours. 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 ten years, 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. 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 2012-13 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 2012-13 budget year, the City has decided to award merit-based salary increases (3% average) for the employees in FY 2012-13.

- **Public Works**

The FY 2012-13 operating budget makes a significant commitment to improving the infrastructure assets for the City of Granbury.

- **Parks and Recreation**

The major projects for 2012-13 are the continuation of the Moments of Time Trail Phase II, and the development of the Lambert Branch Park and the Langdon Center. The City is also planning on extending the cemetery fence around the Granbury Cemetery. All other 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

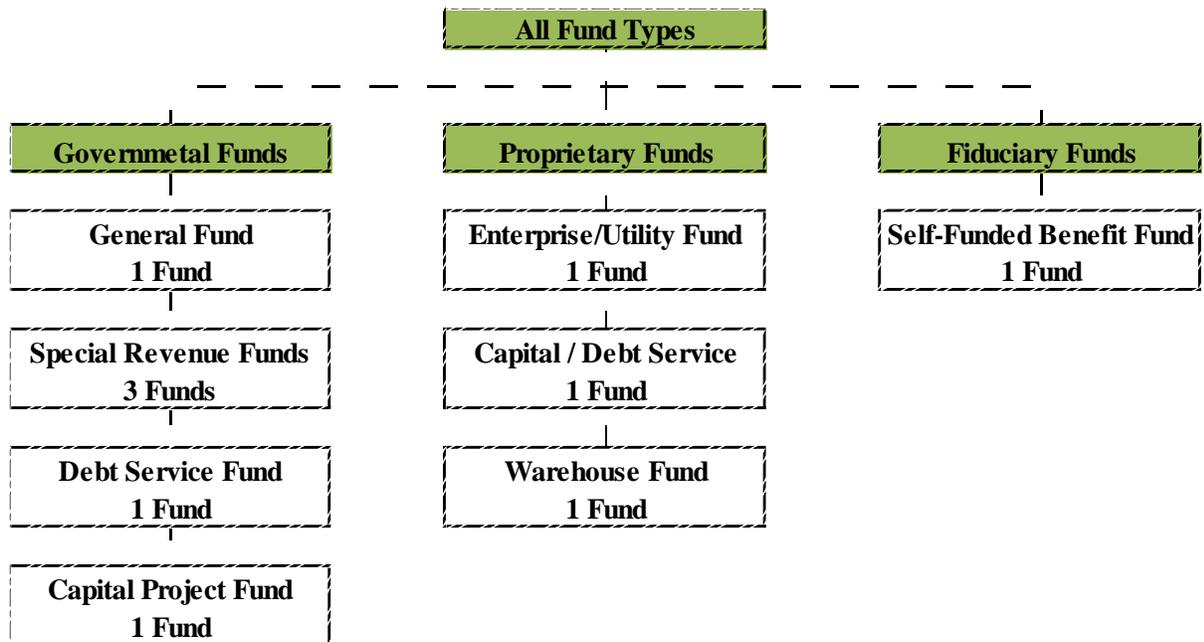
The City has always been committed to conservation and sound financial planning. The continuation of the processes that were instituted last year for controlling cost and capital expenditures will be a major factor in insuring that the City of Granbury remains on sound and stable financial footing in the upcoming years. The City will initiate some new capital projects in 2012/13 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%.

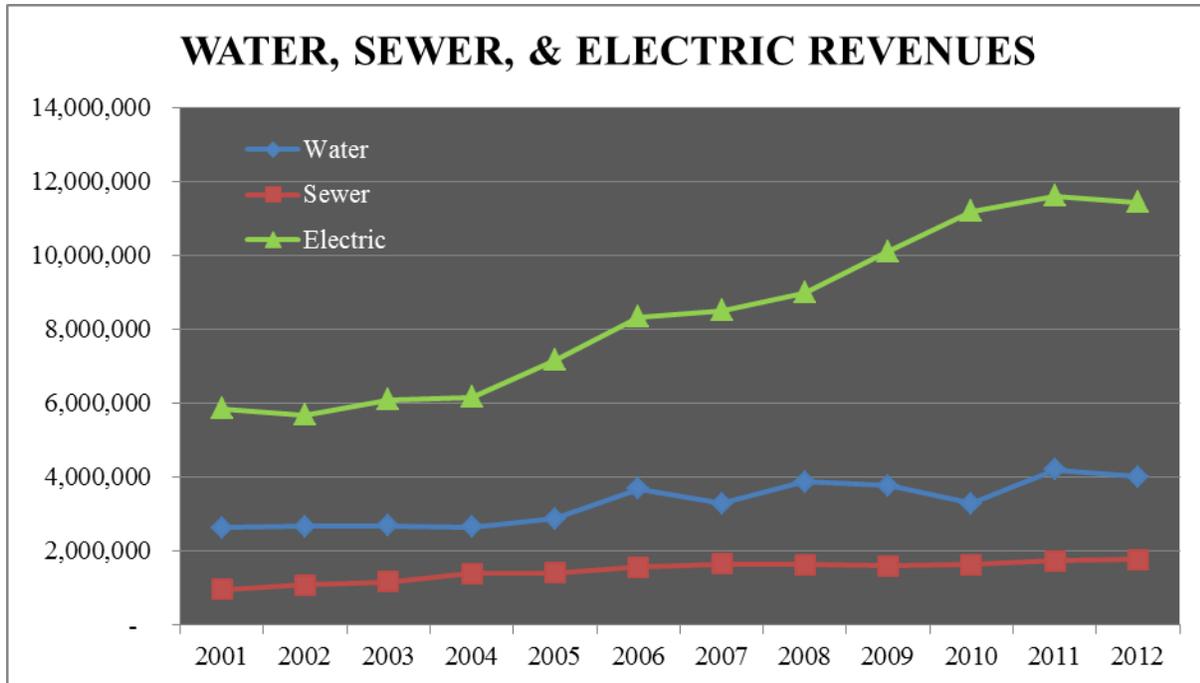
The financial fund structure of the City is reflected in the following Fund flow chart:



General Fund. The proposed General Fund budget for FY 2012-13 is \$11,506,036 which is a \$793,155 increase from FY 2011-12 budgeted numbers. Net property tax revenues decreased 4% or \$53,988. 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 \$1.6M in FY 2012-13. Municipal Court fines and fees were budgeted at \$217,623; park revenues decreased to \$110,250. The interest income projection is \$24,000.

Utility Fund. The Utility Fund’s primary purpose is to provide retail service to about 4,600 water, 3,500 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 2012-13 is \$17,911,267 which is an increase of \$1,621,208 compared to the 2011-12 budgeted expenses.

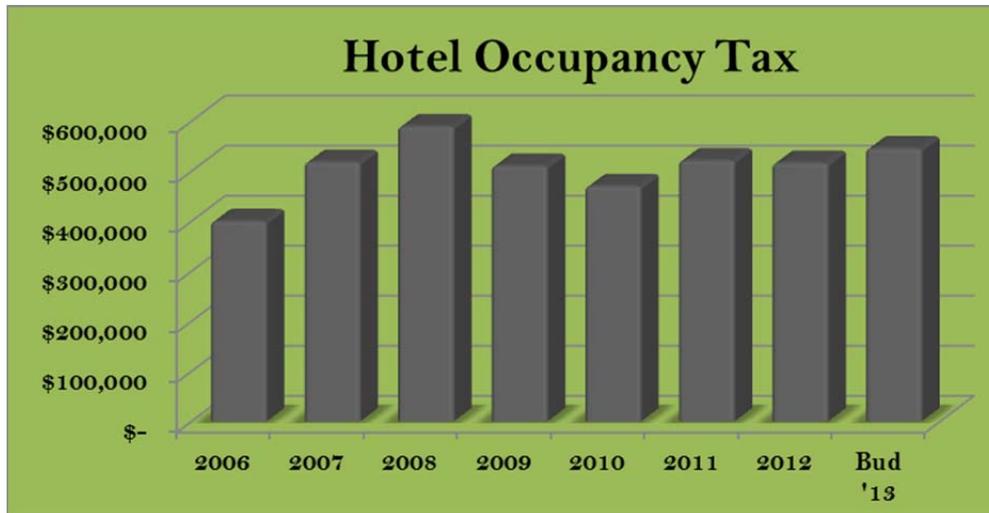


Rates will remain constant in FY 2012-13 for all utilities; however, the utility rates are currently being reevaluated. The new utility rate structure will be introduced to the Council for approval.

Interest income on investments is expected to be \$15,000 and utility billing penalties are projected to be \$170,000.

Tourism Fund. Revenue projections for the hotel occupancy taxes in FY 2012-13 are at \$546,000, which reflect an increase compared to what the City expects to receive in FY 2011-12.

As always, promoting tourism is still going to be a major emphasis this year and \$1,526,576 has been budgeted to fund Tourism activities. The Tourism Fund is composed of four major components: Communication & Marketing, Conference Center, Langdon Center and Opera House. The Communication & Marketing 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 Langdon Center is expected to rely on rental revenues. The City is currently in the process of contracting with Granbury Theater Company. The Opera House budget includes estimated \$22,800 revenue from operations and will require a \$40,400 transfer from the General Fund to cover the planned Opera House expenses.



Fiscal Year	2006	2007	2008	2009	2010	2011	2012	Bud '13
HOT	\$ 400,483	\$ 518,588	\$ 590,071	\$ 511,094	\$ 470,440	\$ 521,802	\$ 516,739	\$ 546,000

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 \$384,360.

Airport Fund. The proposed Airport Fund budget for FY 2012-13 is \$1,030,018. 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 2012-13, estimating collections of \$390,000 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 2012-2013 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



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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;

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.

FY 2012-13 BUDGET CALENDAR

March 31	Finance	Prepare worksheets with current 2011-12 budget and initial summary budget with basic budget assumptions for FY 2012-13.
Apr 19	Department Heads, Finance	Distribute budget projection worksheets, capital expenditure worksheets, personnel worksheets, and performance objectives to department heads for review and for necessary updates to the 2011-12 budget and initial 2012-13 budget input.
Apr 30	Department Heads, Finance	Deadline for FY 2011-2012 budget adjustments and initial projections for the 2012-13 budget.
May 16	Finance	Update 2012-13 initial summary budget with preliminary April 30 th actuals as well as Ad Valorem Projections from the Hood County Appraisal District.
May 17	City Manager, Finance	Meet with the City Manager to discuss budget submissions and objectives.
June 1-6	City Manager, Department Heads, Finance	City Manager and Finance Department meet individually with department heads to discuss budget submissions and possible budget adjustments.
June 15	City Council	Request a list of budget priorities and issues from the City Council.
July 5	MUAB	Municipal Utility Advisory Board meets to approve assumptions for the annual Budget for Utility Fund functions.
July 18-19	City Council, Finance	Offsite Budget workshop with the City Council.
July 30	Finance, City Secretary	Publish effective 2012-13 Tax Rate.
August 1	City Secretary	Proposed Budget to be available for inspection in City Secretary's office.
August 1	City Council	Proposed budget submitted to the City Council.
August 7	City Council, Citizens of Granbury	<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 11	Finance, City Secretary	<u>Publish Notice of a Hearing on FY 2012-13 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 21	City Council, Citizens of Granbury	<u>Regular Council Meeting</u> – Public Hearing on the FY 2012-13 Budget – 1 st Public Hearing on the 2012-13 Tax Rate
August 25	Finance, City Secretary	<u>Publish Notice of Vote on Tax Rate</u> (Published before the meeting to adopt the tax rate)
August 28	City Council, Citizens of Granbury	<u>Special City Council Meeting (if needed)</u> – 2 nd Public Hearing if needed on the 2012-13 Tax Rate – Set and announce the date, time, and place of the meeting to adopt the tax rate (Meeting to adopt rate must be held no less than 3 days and no more than 14 days after the public hearing)
September 4	City Council	Council adopts the 2012-13 Budget and sets the 2012-13 Tax Rate.
October 1	All Departments	New fiscal year begins.

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 2012-13 Revenue Sources:	\$ Revenue	%
Property Taxes	4,209,858	11%
Sales Taxes	6,200,000	17%
Utility Service Revenue	18,320,481	50%
Franchise Taxes	1,574,007	4%
Licenses and Permits	550,900	1%
Tourism Revenue	541,500	1%
Hotel Occupancy Tax	546,000	1%
Interest Income	39,000	0%
Airport Revenue	679,212	2%
Miscellaneous Sales and Income	878,797	2%
Fines and Forfeitures	217,623	1%
Park Revenue	110,250	0%
Intergovernmental Revenue	415,338	1%
Total Revenue	\$34,282,966	93%
<i><u>Other Financing Sources:</u></i>		
Fund Balance Used	-	0%
Interfund Transfers	2,562,141	7%
Total Available Resources	\$36,845,107	100%

Property Tax - \$4.21 Million, 11% 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.

It is important to note that the property tax rate has been reduced from \$0.4039 to \$.39926 per \$100 of property value in 2013. 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.

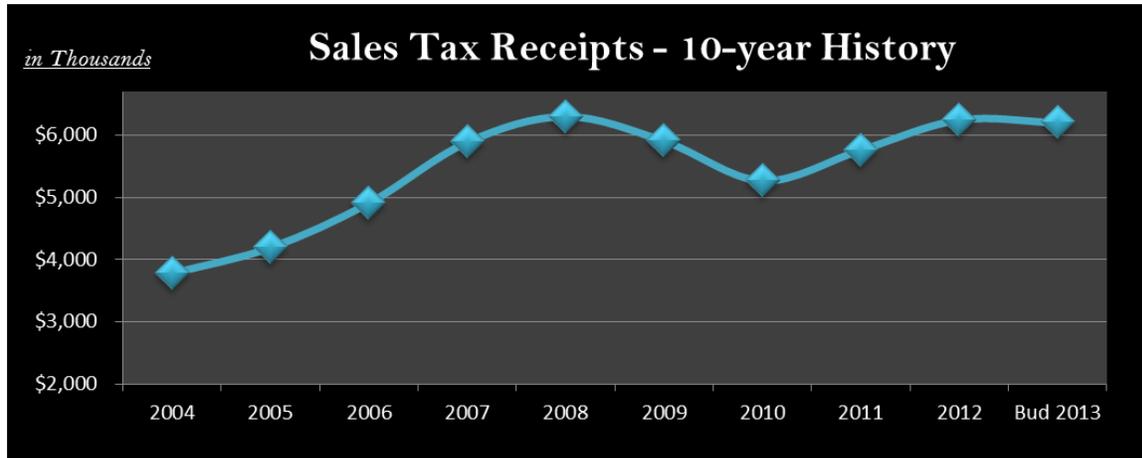
Based on the assessed valuation of appraised property provided to us by the Hood County Appraisal District, the FY 2012-13 budget reflects estimated property tax collection of \$4,209,858. This third party appraisal analysis is the major factor in projecting our Ad Valorem revenue. Property valuation increased by 8% from \$992M to \$1,074M in FY 2012-13. 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.

<i>Fiscal Year</i>	<i>Certified</i>		<i>Increase in Value</i>	<i>Percent of Levy Collected</i>
	<i>Assessed Value</i>	<i>Tax Rate</i>		
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%	101%
2010	\$ 1,059,483,044	0.4039	11.0%	100%
2011	\$ 1,051,164,640	0.4039	-0.8%	98.84%
2012	\$ 992,134,911	0.4039	-5.6%	97.38%
2013	\$ 1,074,657,827	0.3993	8.3%	N/A

Sales Tax - \$6.2 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 two years primarily due to a continued development and renewed economic activity. However, the City is continuing to project sales tax conservatively, showing only a 3% increase for 2012-13 over last's year's budgeted amount, which represents a 1% decrease over actual collected during FY 2011-12.

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 been a popular retirement destination and the increased wealth factor is having a large impact on spending habits of our population. Recently, though, the City has begun to attract younger families as well. 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.



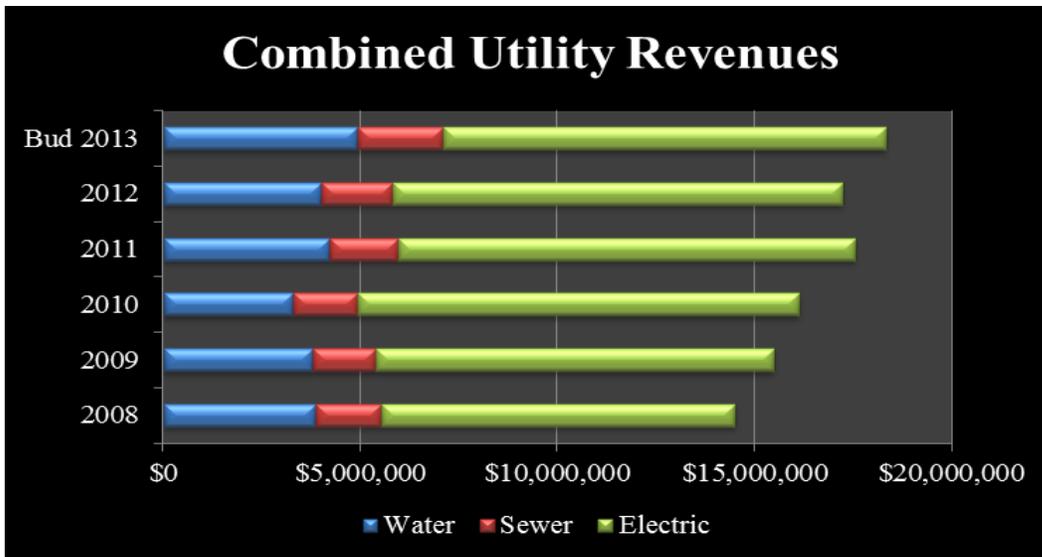
Currently the existing sales tax rates are as follows:

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

Utility Service Revenue - \$18.32 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 \$18,320,481 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 2012-13, the City is estimating to receive \$1,574,007 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 \$550,900 for FY 2012-13. 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 \$655,880 in FY 2012-13 which represents an increase over the prior year. With the addition of a new airport manager and the coming expansion of the airport, both fuel sales and hangar rents have increased substantially.

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 \$546,000 in FY 2012-13, which is a \$29,261 increase

compared with the FY 2011-12 estimated revenue. 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 2012-13. 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 \$110,250 for FY 2012-13. Admission to the City pool and recreation activities makes up the source of this revenue. In previous years concession sales were included in this revenue projection, but during FY 2011-12 the concessions sales were outsourced; therefore, only 11% of the sales are projected. 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 2012-13 and is contingent on the total available cash. The City estimates to receive \$39,000 in interest in the upcoming fiscal year.

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 2012-13 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.

FY 2012-13 Combined Expenditures

General Government	6,928,140	19%
Public Safety	3,688,904	10%
Community Development	771,865	2%
Public Works	14,549,845	40%
Culture & Recreation	2,870,560	8%
Capital	972,000	3%
Debt Service	4,625,185	13%
Interfund Transfers	1,586,012	4%
	\$ 35,992,510	100%

General Governmental expenditures include 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 departments.

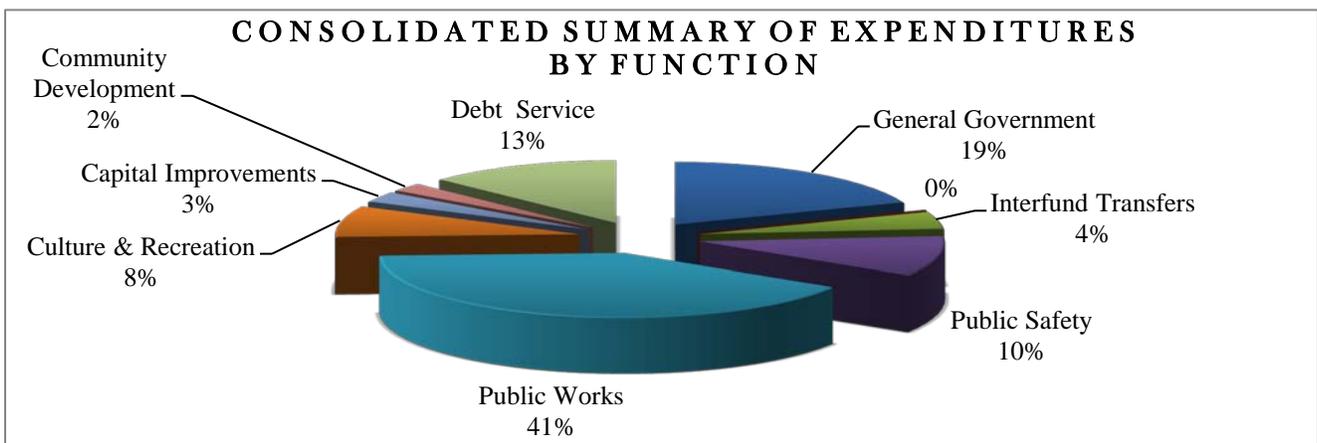
Community Development expenditures are made up of the Community and Economic Development expenses.

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.

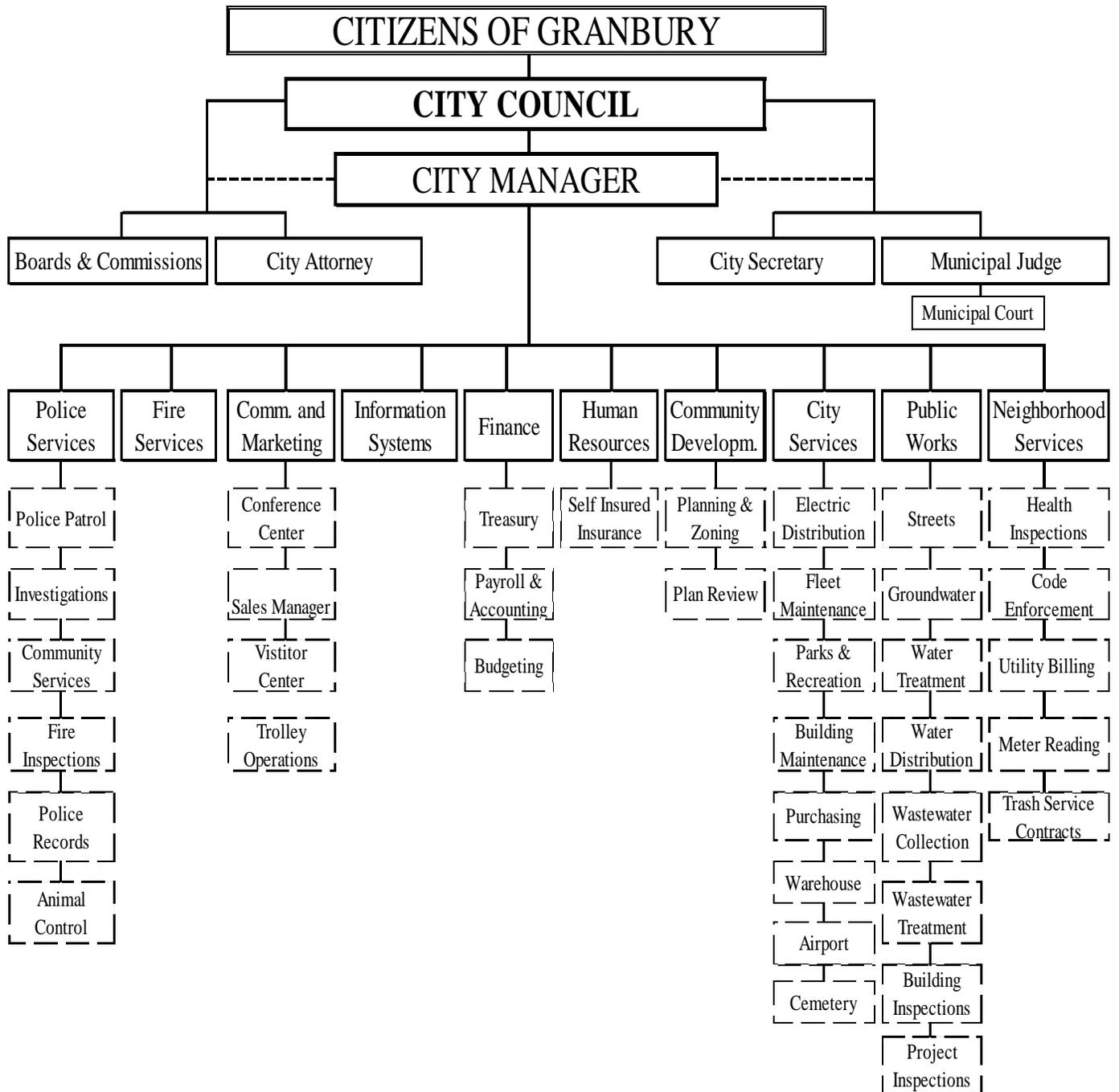
Debt Service expenditure highlights the debt obligations due in FY 2009-10.





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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, H-E-B Supermarket, Race Track, and Panda Express. 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.

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, Hood County, Culberson Construction, Inc., Texas Transco, the City of Granbury, United Cooperative Service, Neighbors Well Service, and Granbury Care Center.

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 days 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 6,800 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	4,600
Number of Wastewater customers	3,500
Number of Garbage customers	2,400

Education

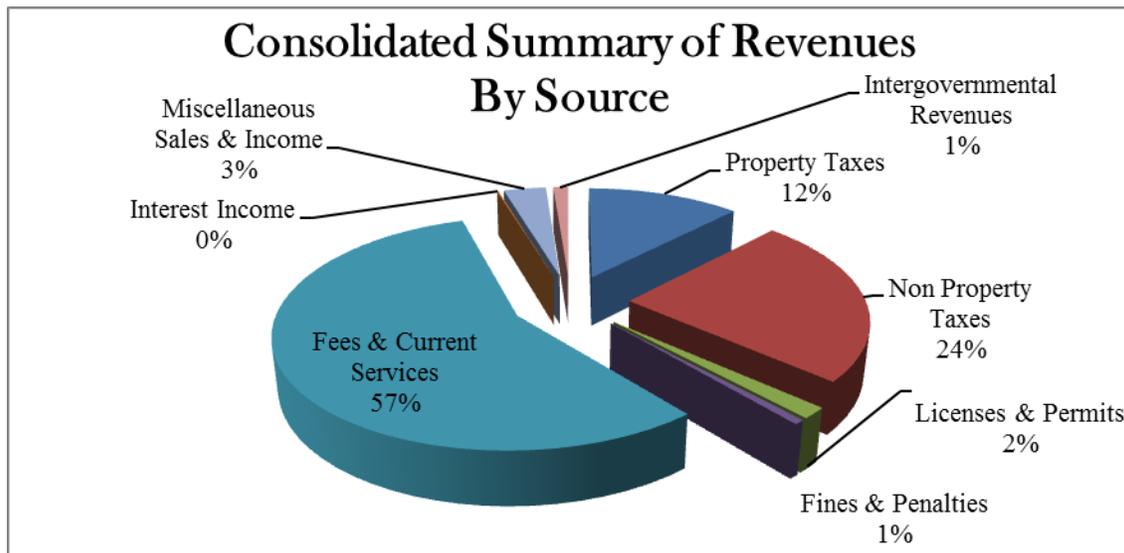
Number of Attendance Centers	12
Number of students	6,833

Consolidated Budget Summary by Fund Fiscal Year 2012-2013

	<i>General</i>	<i>Enterprise</i>	<i>Special</i>	<i>General</i>	<i>General</i>	<i>Utility</i>	<i>Grand</i>
	<i>Fund</i>	<i>Fund</i>	<i>Revenue</i>	<i>Debt</i>	<i>CIP</i>	<i>CIP</i>	<i>Total</i>
<u><i>Revenues:</i></u>			<i>Funds</i>	<i>Service</i>	<i>Fund</i>	<i>Fund</i>	
Property Taxes	\$1,407,211	\$0	\$0	\$2,802,647	\$0	\$0	\$4,209,858
Sales Taxes	6,200,000	-	-	-	-	-	\$6,200,000
Franchise Taxes	1,574,007	-	-	-	-	-	\$1,574,007
Other Taxes	-	-	546,000	-	-	-	\$546,000
Licenses and Permits	550,900	-	-	-	-	-	\$550,900
Fines and Forfeitures	217,623	-	-	-	-	-	\$217,623
Fees and Current Services	110,250	18,320,481	931,500	-	-	-	\$19,362,231
Interest Income	24,000	15,000	-	-	-	-	\$39,000
Misc Sales and Income	342,197	490,100	335,712	-	-	-	\$1,168,009
Intergovernmental Revenue	215,338	-	200,000	-	-	-	\$415,338
<i>Total Revenues</i>	\$10,641,526	\$18,825,581	\$2,013,212	\$2,802,647	\$0	\$0	\$34,282,966
<i>Other Financing Sources:</i>							
Fund Balance Used	-	-	-	-	-	-	\$0
Interfund Transfers	1,089,793	285,000	613,382	573,966	-	-	\$2,562,141
<i>Total Revenues & Fin.Sources</i>	11,731,320	19,110,581	2,626,594	3,376,612	-	-	36,845,107
<i>Beginning Fund Balances</i>	\$5,673,416	6,843,798	(271,065)	175,130	6,788,858	123,475	\$19,333,612
<i>Total Available Resources</i>	\$17,404,736	\$25,954,379	\$2,355,529	\$3,551,742	\$6,788,858	\$123,475	\$56,178,719
<u><i>Expenditures:</i></u>							
General Government	3,874,175	1,953,947	\$1,100,018	\$0	\$0	\$0	\$6,928,140
Public Safety	3,688,904	-	-	-	-	-	\$3,688,904
Community Development	771,865	-	-	-	-	-	\$771,865
Public Works	813,727	13,736,118	-	-	-	-	\$14,549,845
Culture and Recreation	1,343,985	-	1,526,576	-	-	-	\$2,870,560
Capital Improvements	400,000	572,000	-	-	-	-	\$972,000
Debt Service: Principal	-	757,000	-	2,160,000	-	-	\$2,917,000
Debt Service: Interest	-	490,523	-	1,213,835	-	-	\$1,704,358
Administrative Fees	-	1,050	-	2,777	-	-	\$3,827
<i>Total Expenditures</i>	10,892,655	17,510,638	2,626,593	3,376,612	-	-	\$ 34,406,498
<i>Other Financing Uses:</i>							
Interfund Transfers	613,382	972,630	-	-	-	-	\$1,586,012
<i>Expenditures & Other Uses</i>	11,506,037	18,483,268	2,626,593	3,376,612	-	-	\$35,992,510
<i>Ending Fund Balances</i>	\$5,898,698	\$7,471,111	(271,064)	\$175,130	\$6,788,858	\$123,475	\$20,186,209
Total Fund Commitments/ Fund Balance	\$17,404,736	\$25,954,379	\$2,355,529	\$3,551,742	\$6,788,858	\$123,475	\$56,178,719

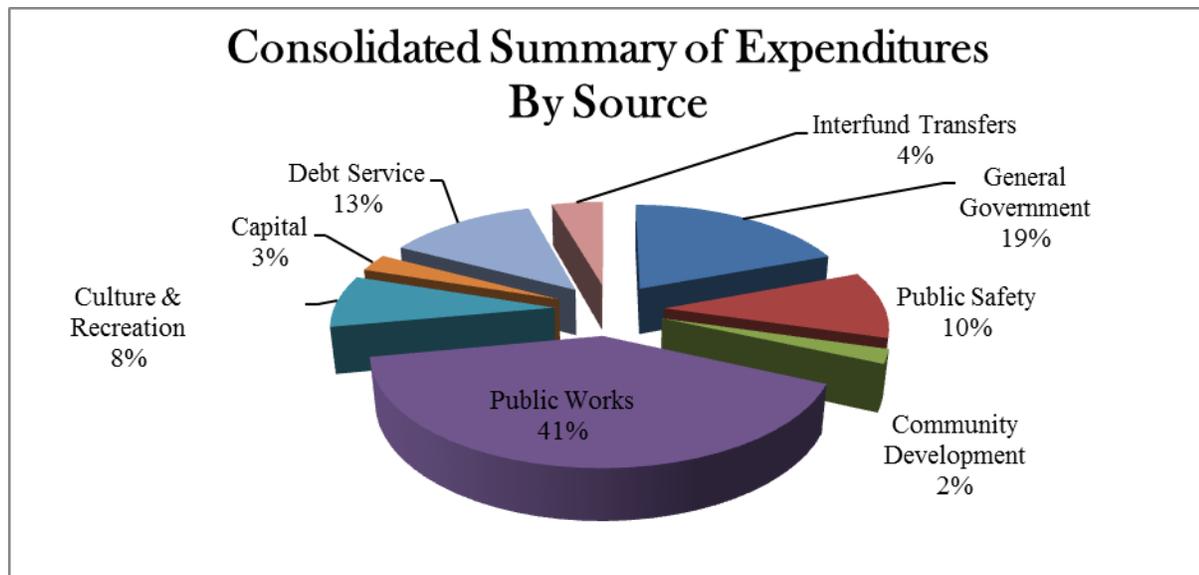
Consolidated Summary of Revenues 2012-2013

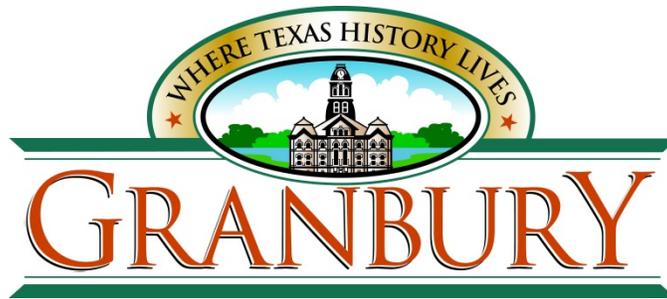
	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Revenues				
Property Taxes	4,202,013	4,047,311	4,028,652	4,209,858
Non Property Taxes	7,797,998	7,922,336	8,250,014	8,320,007
Licenses & Permits	694,608	574,000	538,358	550,900
Fines & Penalties	218,776	217,623	195,707	217,623
Fees & Current Services	19,084,366	17,671,953	18,218,856	19,362,231
Interest Income	35,943	30,000	39,490	39,000
Miscellaneous Sales & Income	1,784,594	1,095,303	1,032,991	1,168,009
Intergovernmental Revenues	149,206	217,001	248,559	415,338
Total Revenues	<u>33,967,503</u>	<u>31,775,527</u>	<u>32,552,626</u>	<u>34,282,966</u>
Other Financing Sources				
Fund Balance Used	-	314,523	-	-
Interfund Transfers	2,029,773	2,089,543	2,036,516	2,562,141
Total Other Financing Sources	<u>2,029,773</u>	<u>2,404,067</u>	<u>2,036,516</u>	<u>2,562,141</u>
Bond Proceeds Used	1,949,391	-	-	-
Total Revenues, Other Financing Sources & Fund Balance/Working Capital	<u>37,946,667</u>	<u>34,179,594</u>	<u>34,589,141</u>	<u>36,845,107</u>



Consolidated Summary of Expenditures 2012-2013

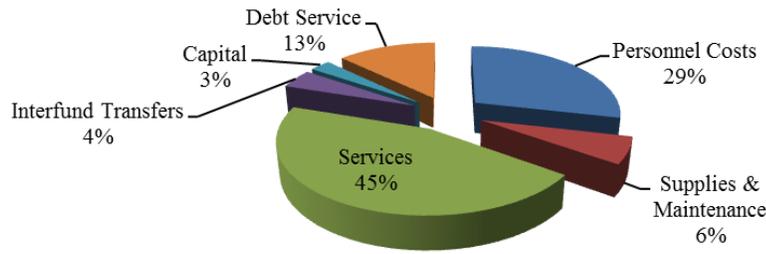
Expenditures	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
General Government	5,536,792	5,910,298	5,938,070	6,928,140
Public Safety	3,412,384	3,615,195	3,577,735	3,688,904
Community Development	671,287	754,378	680,685	771,865
Public Works	13,843,204	13,247,366	14,225,163	14,549,845
Culture & Recreation	2,714,403	3,068,955	2,683,668	2,870,560
Capital	2,531,294	737,263	947,603	972,000
Debt Service	4,496,137	4,340,896	4,275,758	4,625,185
Total Expenditures	33,205,501	31,674,350	32,328,682	34,406,498
Other Financing Uses				
Interfund Transfers	1,033,293	1,470,143	1,404,143	1,586,012
Total Other Financing Uses	1,033,293	1,470,143	1,404,143	1,586,012
Total Expenditures & Other Financing Uses	34,238,794	33,144,493	33,732,824	35,992,510





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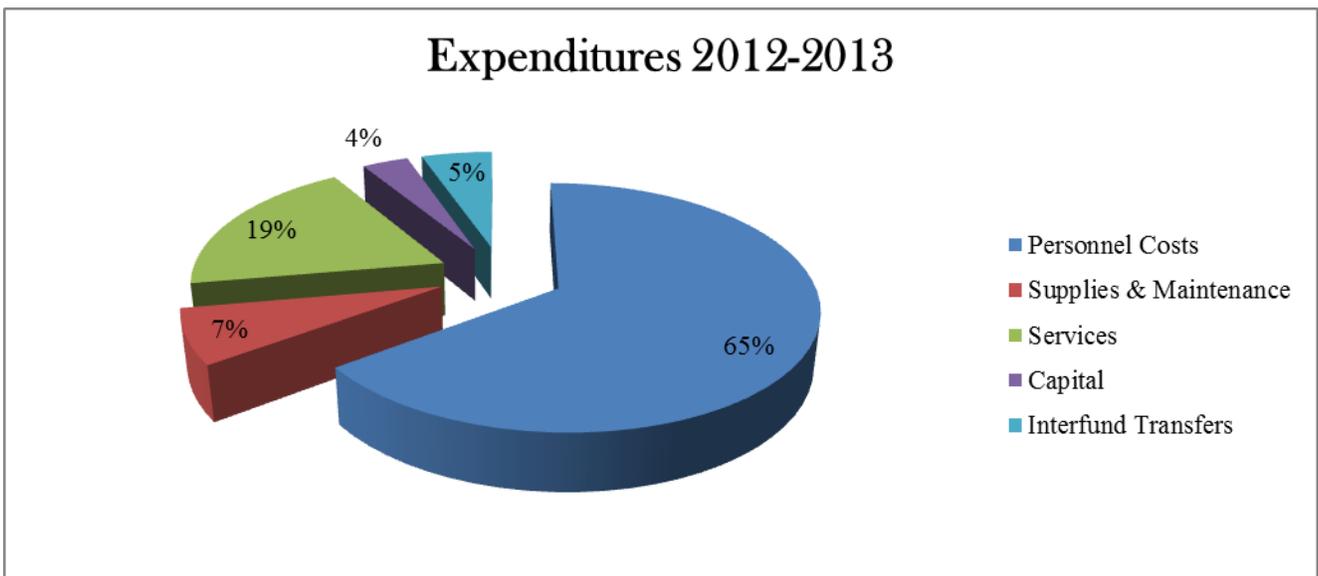
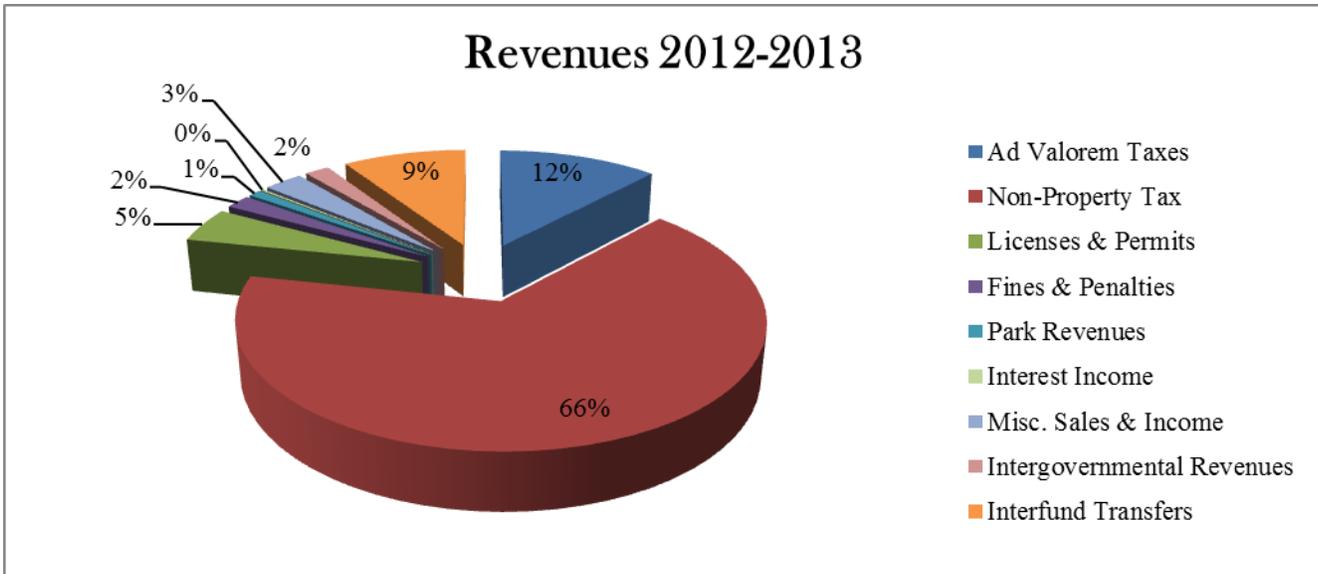
Consolidated Budget Summary Expenditures by Object Code Category



	<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 Service</u>	<u>Grand Total</u>
City Council	\$ 9,774	\$ 3,900	\$ 189,840	\$ -	\$ -	\$ -	\$ 203,514
City Manager	230,182	3,350	27,410	-	-	-	\$ 260,942
City Secretary	140,136	5,180	24,350	-	-	-	\$ 169,666
Legal	140,274	1,310	48,010	-	-	-	\$ 189,594
Finance	340,257	11,320	16,200	-	-	-	\$ 367,777
Purchasing	141,421	750	5,150	-	-	-	\$ 147,321
Social Services	-	-	43,000	-	-	-	\$ 43,000
Mgmt Info Services	170,198	39,510	281,750	-	-	-	\$ 491,458
City WIFI	55,197	7,580	97,395	-	-	-	\$ 160,172
Channel 27	76,500	6,700	16,550	-	-	-	\$ 99,750
Human Resources	152,578	4,910	62,730	-	-	-	\$ 220,218
Warehouse Operations	91,426	2,720	41,734	-	-	-	\$ 135,879
Public Works	361,663	7,710	40,700	-	-	-	\$ 410,073
Economic Development	139,179	-	-	-	-	-	\$ 139,179
Community Development	342,813	8,710	105,755	-	-	-	\$ 457,278
Neighborhood Services	152,118	6,420	16,870	-	-	-	\$ 175,408
Municipal Court	223,424	2,480	8,520	-	-	-	\$ 234,424
Police	2,699,034	175,460	246,557	-	174,000	-	\$ 3,295,051
Fire	107,414	107,410	118,605	-	17,000	-	\$ 350,429
Streets	228,584	121,940	53,130	-	-	-	\$ 403,654
Fleet Maintenance	176,358	28,090	13,426	-	38,000	-	\$ 255,874
Building Maintenance	484,776	77,440	7,510	-	9,000	-	\$ 578,726
Parks and Recreation	968,501	209,530	121,342	-	117,000	-	\$ 1,416,373
Cemetery	39,881	4,480	250	-	45,000	-	\$ 89,611
Non-Departmental	-	2,550	594,733	613,382	-	-	\$ 1,210,665
Utility Administration	94,188	2,650	153,760	-	-	-	\$ 250,598
Meter Reading	135,344	30,260	5,520	-	50,000	-	\$ 221,124
Ground Water	-	129,500	343,100	-	-	-	\$ 472,600
Water Treatment	324,268	131,730	1,337,975	-	-	-	\$ 1,793,973
Water Distribution	223,683	199,780	159,600	-	67,000	-	\$ 650,063
Wastewater Treatment	382,147	123,800	231,772	-	-	-	\$ 737,719
Wastewater Collection	144,105	190,010	78,372	-	310,000	-	\$ 722,487
Electric	554,222	95,020	8,722,083	-	145,000	-	\$ 9,516,325
City Services	179,847	5,890	8,090	-	-	-	\$ 193,827
Non-Departmental	-	9,300	1,694,049	972,630	-	1,248,573	\$ 3,924,552
Tourism	625,836	86,090	814,650	-	-	-	\$ 1,526,576
Airport	163,994	365,295	500,729	-	-	-	\$ 1,030,018
Historical Properties	-	-	70,000	-	-	-	\$ 70,000
Debt Service	-	-	-	-	-	3,376,612	\$ 3,376,612
TOTAL ALL FUNDS	\$ 10,299,323	\$ 2,208,775	\$ 16,301,215	\$ 1,586,012	\$ 972,000	\$ 4,625,185	\$ 35,992,510

General Fund

	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Beginning Fund Balance	4,188,988	5,203,862	5,203,862	5,673,416
Revenues				
Ad Valorem Taxes	1,466,368	1,479,858	1,461,199	1,407,211
Non-Property Tax	7,276,196	7,422,336	7,733,274	7,774,007
Licenses & Permits	694,608	574,000	538,358	550,900
Fines & Penalties	218,776	217,623	195,707	217,623
Park Revenues	208,246	170,000	111,933	110,250
Interest Income	14,950	24,000	26,715	24,000
Misc. Sales & Income	313,292	318,324	317,188	342,197
Intergovernmental Revenues	148,656	217,001	200,209	215,338
Total Revenues	10,341,091	10,423,142	10,584,583	10,641,526
Other Financing Sources				
Interfund Transfers	937,895	908,115	921,087	1,089,793
Fund Balance Used	-	264,523	-	-
Total Other Financing Sources	937,895	1,172,638	921,087	1,089,793
Total Revenues & Other Financing Sources	11,278,986	11,595,780	11,505,670	11,731,320
Expenditures				
Personnel Costs	7,122,137	7,396,075	7,162,681	7,471,689
Supplies & Maintenance	866,411	852,120	800,200	839,450
Services	1,513,132	1,989,249	1,819,392	2,181,516
Capital	323,399	508,402	716,815	400,000
Total Expenditures	9,825,079	10,745,846	10,499,087	10,892,655
Other Financing Uses				
Interfund Transfers	439,033	603,029	537,029	613,382
Total Other Financing Uses	439,033	603,029	537,029	613,382
Total Expenditures & Other Financing Uses	10,264,112	11,348,875	11,036,116	11,506,037
Ending Fund Balance	5,203,862	5,450,767	5,673,416	5,898,698



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.

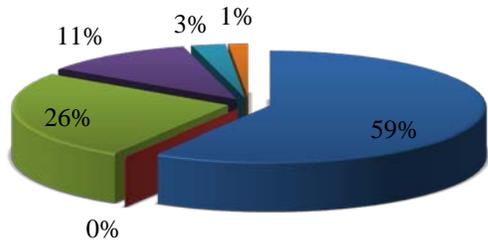
Significant Issues/Comments:

- Property values increased by \$82M and net property tax revenues increased by 4% compared to FY 2011/12 budget.
- Sales tax revenues remain constant at \$6.2M compared to the amount expected to be collected in FY 2011/12.
- Interfund transfers to the Tourism Fund are \$392,576. Interfund transfers to the Airport are \$150,806.
- General Fund reserves will not be utilized in 2012-2013.

Utility Fund

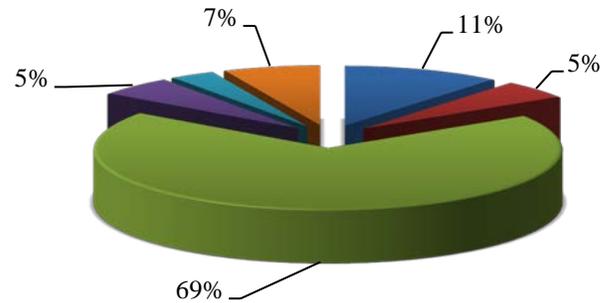
	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Beginning Working Capital	3,721,135	6,352,056	6,352,056	6,843,798
Revenues				
Fees & Service Charges	18,071,897	16,555,883	17,225,920	18,320,481
Interest Revenue	4,200	6,000	15,484	15,000
Miscellaneous Sales & Income	1,223,311	515,567	473,789	490,100
Total Revenues	19,299,407	17,077,450	17,715,193	18,825,581
Other Financing Sources				
Interfund Transfers	208,959	39,498	39,498	285,000
Fund Balance Used	-	-	-	-
Total Other Financing Sources	208,959	39,498	39,498	285,000
Total Revenues & Other Financing Sources	19,508,366	17,116,948	17,754,690	19,110,581
Expenses				
Personnel Costs	1,817,959	1,844,058	1,892,907	2,037,804
Supplies & Maintenance	790,395	796,343	814,211	917,940
Services	12,196,640	11,423,451	12,440,695	12,734,321
Capital	258,504	206,000	78,619	572,000
Debt Service	1,219,687	1,234,541	1,169,403	1,248,573
Total Expenses	16,283,185	15,504,393	16,395,835	17,510,638
Other Financing Uses				
Interfund Transfers	594,260	867,114	867,114	972,630
Total Other Financing Uses	594,260	867,114	867,114	972,630
Total Expenses & Other Financing Uses	16,877,445	16,371,507	17,262,949	18,483,268
Ending Fund Balance	6,352,056	7,097,497	6,843,798	7,471,111

Revenues 2012-2013



- Electric Revenues
- Water Revenues
- Other Revenue
- Interest Income
- Sewer Revenues
- Impact Fees

Expenditures 2012-2013



- Personnel Costs
- Services
- Capital
- Supplies & Maintenance
- Interfund Transfers
- Debt Service

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 2012-13 is \$18,320,481.
- Utility Fund reserves will not be utilized in 2012-2013.

Tourism Fund

	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Beginning Fund Balance	(463,548)	(481,508)	(481,508)	(435,154)
Revenues				
Hotel Occupancy Taxes	521,802	500,000	516,739	546,000
Interest Revenue	(1,710)	-	(2,498)	-
Conference Center Revenue	419,184	483,500	389,851	483,500
Langdon Center Revenue	-	-	3,000	58,000
Other Income	36,216	37,200	21,979	46,500
Total Revenues	975,492	1,020,700	929,071	1,134,000
Other Financing Sources				
Interfund Transfers	302,115	563,029	497,029	392,576
Total Other Financing Sources	302,115	563,029	497,029	392,576
Total Revenues & Other Financing Sources	1,277,607	1,583,729	1,426,100	1,526,576
Expenditures				
Personnel Costs	437,667	594,329	501,416	625,836
Supplies & Maintenance	93,450	151,559	122,415	86,090
Services	754,451	804,980	714,364	804,650
Capital Outlay	-	22,861	31,551	-
Other Services	10,000	10,000	10,000	10,000
Total Expenditures	1,295,567	1,583,729	1,379,746	1,526,576
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	-	-	-	-
Total Expenditures & Other Financing Uses	1,295,567	1,583,729	1,379,746	1,526,576
Ending Fund Balance	(481,508)	(481,508)	(435,154)	(435,154)

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 \$40,400 of funding for Granbury Opera House expenditures.
- Revenue projections for the hotel occupancy taxes are held constant compared to the expected projection of \$546,000 for FY 2011-12.

Granbury Historical Properties

	<u>Actual</u> <u>FY 2011</u>	<u>Budgeted</u> <u>FY 2012</u>	<u>Estimated</u> <u>FY 2012</u>	<u>Proposed</u> <u>FY 2013</u>
Beginning Fund Balance	270,406	264,462	264,462	190,057
Revenues				
Interest Revenue	501	-	354	-
Other Income	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Total Revenues	<u>501</u>	<u>-</u>	<u>354</u>	<u>-</u>
Other Financing Sources				
Interfund Transfers	40,000	40,000	40,000	70,000
From Fund Balance	-	50,000	-	-
Total Other Financing Sources	<u>40,000</u>	<u>90,000</u>	<u>40,000</u>	<u>70,000</u>
Total Revenues & Other Financing Sources	<u>40,501</u>	<u>90,000</u>	<u>40,354</u>	<u>70,000</u>
Expenditures				
Personnel Costs	-	-	-	-
Supplies & Maintenance	-	-	-	-
Services	46,445	90,000	114,759	70,000
Capital Outlay	-	-	-	-
Other Services	-	-	-	-
Total Expenditures	<u>46,445</u>	<u>90,000</u>	<u>114,759</u>	<u>70,000</u>
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Other Financing Uses	<u>46,445</u>	<u>90,000</u>	<u>114,759</u>	<u>70,000</u>
Ending Fund Balance	<u><u>264,462</u></u>	<u><u>264,462</u></u>	<u><u>190,057</u></u>	<u><u>190,057</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 will receive \$70,000 in transfers from the General Fund to cover the loan payment obligation of this fund.

Airport Fund

	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Beginning Working Capital	(16,708)	50,960	50,960	(25,967)
Revenues				
Sale of Aviation Fuel	385,040	462,570	488,151	390,000
Interest Revenue	(313)	-	(565)	-
Other Income	211,775	224,212	220,037	289,212
Intergovernmental Revenues	550	-	48,350	200,000
Total Revenues	597,052	686,782	755,973	879,212
Other Financing Sources				
Interfund Transfers	-	-	-	150,806
Fund Balance Used	-	-	-	-
Total Other Financing Sources	-	-	-	150,806
Total Revenues & Other Financing Sources	597,052	686,782	755,973	1,030,018
Expenses				
Personnel Costs	36,494	88,336	98,375	163,994
Supplies & Maintenance	354,465	367,862	415,141	365,295
Services	138,425	187,830	198,767	500,729
Capital Outlay	-	-	120,618	-
Total Expenses	529,384	644,028	832,900	1,030,018
Other Financing Uses				
Interfund Transfers	-	-	-	-
Total Other Financing Uses	-	-	-	-
Total Expenses & Other Financing Uses	529,384	644,028	832,900	1,030,018
Ending Fund Balance	50,960	93,714	(25,967)	(25,967)

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 prices and accompanying fuel costs fluctuate according to demand.
- Hangar revenue has been increased due to the projected opening of new hangar operations.

General Debt Service Fund

	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Beginning Fund Balance	175,130	175,130	175,130	175,130
Revenues				
Ad Valorem Taxes	2,735,645	2,567,453	2,567,453	2,802,647
Interest Revenue	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>2,735,645</u>	<u>2,567,453</u>	<u>2,567,453</u>	<u>2,802,647</u>
Other Financing Sources				
Issuance of Debt	-	-	-	-
Payment of refunded bond	-	-	-	-
Bond (Discount)/Premium	-	-	-	-
Interfund Transfers	540,804	538,902	538,902	573,966
Total Other Financing Sources	<u>540,804</u>	<u>538,902</u>	<u>538,902</u>	<u>573,966</u>
Total Revenues & Other Financing Sources	<u>3,276,450</u>	<u>3,106,355</u>	<u>3,106,355</u>	<u>3,376,612</u>
Expenditures				
Debt Service				
Principal	1,880,000	1,830,000	1,830,000	2,160,000
Interest and Fiscal charges	1,392,878	1,273,578	1,273,578	1,213,835
Debt Issuance Cost	-	-	-	-
Agent Fees	3,572	2,777	2,777	2,777
Total Expenditures	<u>3,276,450</u>	<u>3,106,355</u>	<u>3,106,355</u>	<u>3,376,612</u>
Other Transfers	-	-	-	-
Total Expenses & Other Financing Uses	<u>3,276,450</u>	<u>3,106,355</u>	<u>3,106,355</u>	<u>3,376,612</u>
Ending Fund Balance	<u>175,130</u>	<u>175,130</u>	<u>175,130</u>	<u>175,130</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 increased by \$82M (8%) in FY 2012-13, reflecting an increase from \$992M to \$1,074M.



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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).

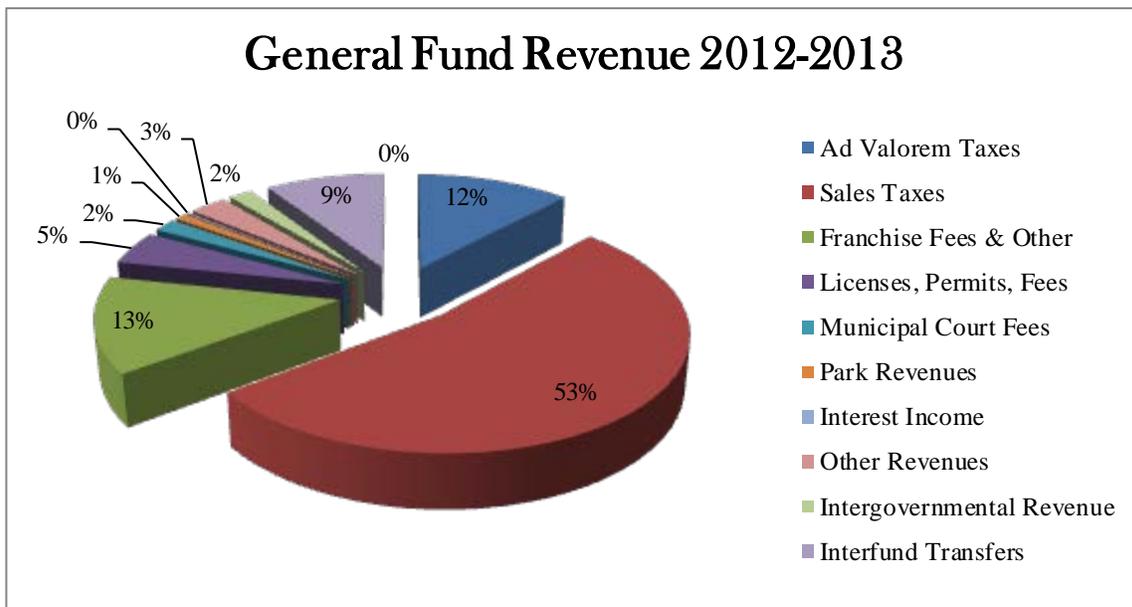
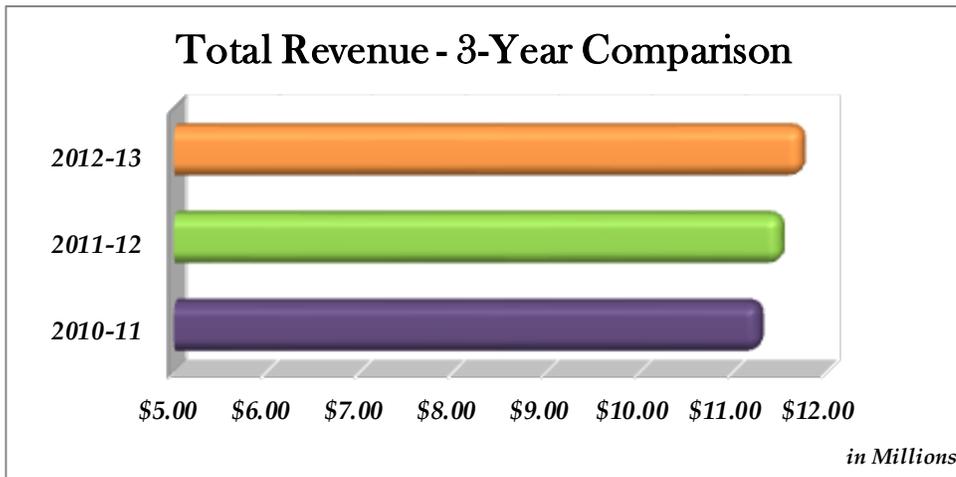
The General Fund's primary revenue sources are Ad Valorem Taxes, Sales Taxes, Franchise Fees and Charges for City Services. The City Council is responsible for establishing a tax rate for the General Fund.

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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Ad Valorem Taxes	1,466,368	1,479,858	1,461,199	1,407,211
Sales Taxes	5,760,407	5,969,805	6,243,955	6,200,000
Franchise Fees & Other	1,515,789	1,452,531	1,489,319	1,574,007
Licenses, Permits, Fees	694,608	574,000	538,358	550,900
Municipal Court Fees	218,776	217,623	195,707	217,623
Park Revenues	208,246	170,000	111,933	110,250
Interest Income	14,950	24,000	26,715	24,000
Other Revenues	313,292	318,324	317,188	342,197
Intergovernmental Revenue	148,656	217,001	200,209	215,338
Interfund Transfers	937,895	908,115	921,087	1,089,793
Fund Balance Used	-	264,523	-	-
Total Revenues	<u>11,278,986</u>	<u>11,595,780</u>	<u>11,505,670</u>	<u>11,731,320</u>



Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Ad Valorem Taxes				
Current Tax Revenue	1,466,368	1,479,858	1,461,199	1,407,211
Delinquent Tax Revenue	9,538	10,000	10,939	10,000
Penalty and Interest on Taxes	20,968	18,113	19,444	18,113
Tax Certificates	1,229	3,623	1,182	3,623
Total Ad Valorem Taxes	1,498,102	1,511,594	1,492,765	1,438,946
Sales Taxes				
Sales Taxes	5,760,407	5,969,805	6,243,955	6,200,000
Mixed Drink Taxes	49,612	40,000	38,896	40,000
Total Sales Taxes	5,810,019	6,009,805	6,282,852	6,240,000
Franchise Fees				
Cable TV Franchise Fees	89,058	91,000	90,979	80,000
Telephone Franchise Fees	94,991	108,000	107,082	78,000
Electric Franchise Fees	379,296	380,000	380,875	380,000
Solid Waste Franchise Fees	97,979	91,000	107,881	80,000
Gas Franchise Fees	48,793	50,000	45,835	50,000
Other Franchise Fees	-	-	-	-
Utility Fund Franchise Fees	724,326	660,795	686,206	834,272
Total Franchise Fees	1,434,443	1,380,795	1,418,857	1,502,272
Licenses, Permits, Fees				
Alcoholic Beverage Permits	11,215	15,000	7,565	15,900
Health Permits	33,760	45,000	37,585	45,000
Building/Housemoving Permits	306,102	266,900	240,750	266,900
Plumbing/Electric Permits	57,045	40,000	42,726	40,000
Pole Usage Fees	28,565	15,000	14,729	15,000
License Registration/Renewal	32,800	25,000	36,330	25,000
Street/Curb/Concrete Permit	660	1,000	875	1,000
Misc Permits/Fees/Licenses	103,657	92,000	96,826	80,000
Dog Pound Fees	450	500	225	500
Gas Well Permits & Fees	41,615	52,000	58,532	40,000
Accident Report Fees	2,040	1,500	2,086	1,500
Developers Fees	76,699	20,000	-	20,000
Car Storage/Impound Fees	-	100	130	100
Total Licenses, Permits, Fees	694,608	574,000	538,358	550,900

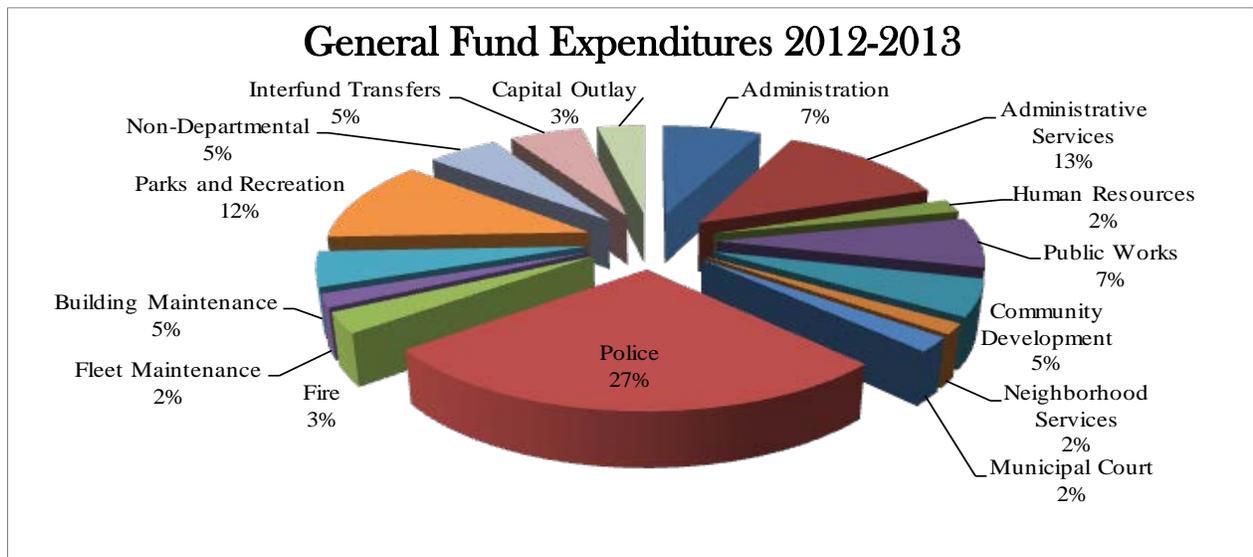
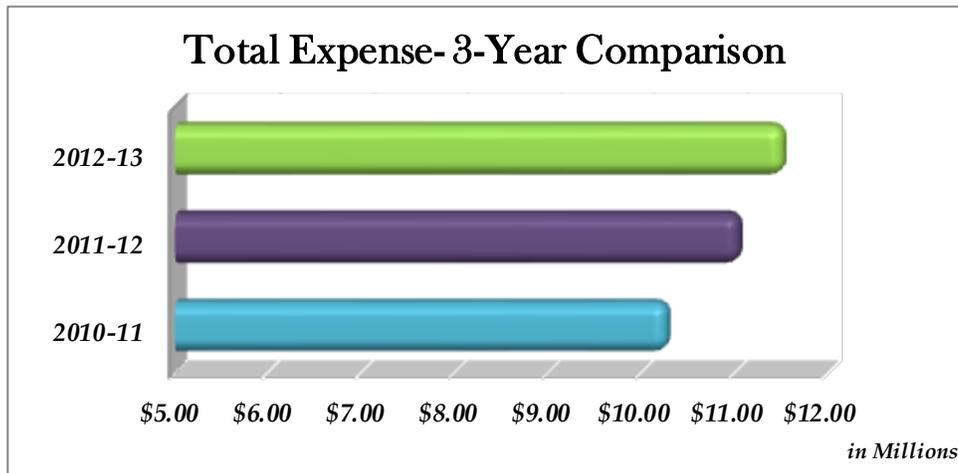
CITY OF GRANBURY
GENERAL FUND

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Municipal Court Fees				
Fines and Forfeitures	157,803	153,573	139,861	153,573
Parking Violation Fees	96	500	54	500
Court Fines for Building Securit.	4,839	4,100	3,860	4,100
Mun. Court Administ. Fess	25,905	26,250	23,640	26,250
Warrant Fees	19,121	25,200	20,072	25,200
Arrest Fees	11,012	8,000	8,220	8,000
Total Municipal Court Fees	218,776	217,623	195,707	217,623
Park Revenue				
Ballfield Concessions	34,789	40,000	22,212	4,400
Beach Concession Revenue	16,256	25,000	1,550	2,750
Beach Rental	2,312	15,000	2,725	15,000
Trailer Concession Revenue	-	-	417	-
Swimming Lessons	5,182	6,500	7,215	4,500
Pool Concessions	9,823	10,000	1,047	1,100
Swimming Pool Admissions	26,867	30,000	21,907	30,000
Pavilion Use Fees	2,132	1,500	1,792	1,500
Recreation Activity Fees	39,111	30,000	26,483	30,000
Stage Rental	-	-	-	10,000
Labor - Special Events	-	-	-	5,000
Ballfield Use Fees	4,898	4,000	4,480	4,000
Soccer Field Use Fees	2,040	8,000	8,980	2,000
Total Park Revenue	208,246	170,000	111,933	110,250
Interest Income				
Interest Income	14,950	24,000	26,715	24,000
Total Interest Income	14,950	24,000	26,715	24,000

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Other Revenue				
Fund Balance Used	-	264,523	-	-
Lease of City Property	80,850	80,850	80,850	80,850
WIFI Network Income	71,413	75,000	77,148	60,000
Cemetery Gas Well Drilling	26,849	20,000	21,047	20,000
Books, Maps, Publications	877	200	616	200
Television Programming Revenue	27,914	30,000	34,287	30,000
Channel 27 Donations	2,000	-	-	-
Channel 27 Production Revenue	135	-	913	-
Fire Training Center Rent	-	-	-	10,000
Donations	5,475	16,160	27,785	-
Miscellaneous Income	62,327	80,000	41,094	80,000
Proceeds of Auction	20,618	-	-	-
Cash Short/Over	(5)	-	(16)	-
Sale of Concessions	1,211	1,114	1,117	1,147
Non-Revenue Income	-	-	-	45,000
Service Fees	13,629	15,000	11,542	15,000
Total Other Revenue	313,292	582,847	317,188	342,197
Interfund Transfers				
Transfer In Shared Allocation	564,065	579,903	592,875	691,129
Transfer from Utility	373,830	328,212	328,212	398,664
Total Interfund Transfers	937,895	908,115	921,087	1,089,793
Intergovernmental Revenue				
GISD Officer Reimbursement	9,024	9,200	4,512	9,200
Other Econ Dev Reimbursement	66,952	135,442	132,554	139,179
Other Revenue State	2,779	-	-	-
Other State Grants	64,501	66,959	62,242	66,959
Intergov Contributions	5,400	5,400	900	-
Total Intergovernmental	148,656	217,001	200,209	215,338
Total General Fund Revenue	11,278,986	11,595,780	11,505,670	11,731,320

GENERAL FUND EXPENDITURES

Expenditure Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Administration	896,946	869,444	807,833	823,716
Administrative Services	1,291,940	1,417,034	1,405,872	1,445,358
Human Resources	235,923	237,535	183,993	220,218
Public Works	618,157	789,672	788,221	813,727
Community Development	671,287	597,936	519,458	596,457
Neighborhood Services	-	156,442	161,227	175,408
Municipal Court	205,639	213,787	213,035	234,424
Police	2,937,898	3,106,814	3,080,476	3,121,051
Fire	268,848	294,594	284,224	333,429
Fleet Maintenance	193,022	202,038	199,517	217,874
Building Maintenance	437,961	445,636	421,873	569,726
Parks and Recreation	1,418,836	1,508,087	1,335,473	1,343,985
Non-Departmental	325,224	398,425	381,069	597,283
Interfund Transfers	439,033	603,029	537,029	613,382
Capital Outlay	323,399	508,402	716,815	400,000
TOTAL EXPENDITURES	10,264,112	11,348,875	11,036,116	11,506,037





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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>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</u>
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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
FICA	4,596	5,967	4,864	9,180
Insurance for Personnel	60	-	100	-
Texas Workforce Commission	-	594	-	594
Total Personnel Costs	4,656	6,561	4,964	9,774
Supplies & Maintenance				
Office Supplies	268	900	41	900
Copier Expense	31	100	-	-
Non-Capital Tools & Equip	598	5,524	5,524	3,000
Total Supplies & Maint	898	6,524	5,565	3,900
Services				
Council Expense	78,500	78,000	78,000	78,000
Audit & Accounting	17,000	17,000	17,000	18,250
Consultants, Architect, Engr.	17,991	15,000	500	25,000
Telephone	682	561	613	590
Postage	27	500	1	500
Council Travel/Training	12,768	28,000	27,337	30,000
Meeting Refreshments	3,051	2,000	1,799	2,000
Meeting Recordings	58	100	-	100
Dues, Subscriptions, Member	3,116	4,100	2,658	4,100
Public Purpose Donation	-	39,000	39,000	-
Intergovernmental Relations	-	-	-	-
Internet Services	-	3,000	2,849	3,000
Miscellaneous Expenses	11,509	14,000	14,825	10,000
Special Events- City Hall	253	16,800	2,277	18,300
Total Services	144,954	218,061	186,861	189,840
Capital Outlay				
Office Equipment	-	-	-	-
Signs	-	-	-	-
Land	-	200,000	201,379	-
Total Capital Outlay	-	200,000	201,379	-
Total City Council	150,508	431,146	398,769	203,514

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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>
• Ensure the delivery of quality services to citizens through effective management and efficient administration.	A
• Coordinate the implementation of City Council goals and objectives with all City Departments.	A
• Facilitate community activities to address public requests for needs and services.	C
• Improve citizen awareness and understanding of City programs, services and issues and promote a positive public image of the organization.	E
• Respond to citizen concerns and City Council requests in a timely manner.	A

<u>Performance Measures</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	150,894	164,030	155,437	169,796
FICA	7,616	13,527	12,905	13,989
Vacation	63,964	-	5,079	-
Sick Leave	88,401	-	796	-
Overtime	-	-	131	-
Retirement	47,482	38,814	27,619	29,984
Longevity	2,910	790	790	1,060
Insurance	1,218	16,831	14,672	14,782
Workers Compensation	392	361	350	373
Texas Workforce Commission	24	198	570	198
Contract Labor	3,055	-	-	-
Total Personnel Costs	365,955	234,551	218,349	230,182
Supplies & Maintenance				
Office Supplies	1,712	940	683	1,140
Books, Maps, Pamphlets	-	280	182	280
Copier Expense	90	300	272	1,250
Vehicle Fuel	69	600	557	600
Non-Capital Tools & Equip	653	1,421	1,421	-
Maintenance- Vehicles	-	-	-	-
Maintenance- Office Equip	25	80	-	80
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	2,549	3,621	3,115	3,350
Services				
Telephone	1,735	600	689	700
Postage	9	320	159	320
Travel/Training	1,445	8,600	9,614	8,200
General Liability Insurance	526	470	512	520
Dues/Subscription/Membersh	3,849	4,295	4,238	4,295
Car Allowance	2,000	12,000	12,115	12,000
Internet Services	-	675	285	500
Other Expense	-	550	506	875
Bank/Other Fees	-	-	-	-
Total Services	9,565	27,510	28,118	27,410
Capital Outlay				
Automobiles	-	-	-	-
Radios & Assoc Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Manager	378,070	265,682	249,583	260,942

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
City Secretary	21	1	1	1
Assistant to City Secretary	10	1	1	1
		2	2	2

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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Salaries & Benefits				
Regular	84,918	94,141	89,222	96,847
FICA	6,835	9,600	7,140	7,706
Vacation	5,504	-	3,946	-
Sick Leave	1,033	-	1,594	-
Overtime	60	-	-	-
Retirement	15,414	20,667	15,612	16,518
Longevity	3,400	3,640	3,640	3,880
Insurance	14,055	15,081	14,682	14,782
Workers Compensation	214	256	256	206
Texas Workforce Commission	144	198	522	198
Total Salaries & Benefits	131,576	143,583	136,615	140,136
Supplies & Maintenance				
Office Supplies	1,398	1,000	987	1,000
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	4,924	5,000	4,628	3,530
Non-Capital Equip & Tools	-	650	65	650
Total Supplies & Maint	6,322	6,650	5,680	5,180
Services				
Telephone	1,258	-	38	-
Postage	261	500	312	500
Travel/Training	3,303	2,600	2,567	2,600
Documents & Filing Fees	1,210	2,480	1,666	2,480
Advertising - Legal	5,801	3,750	3,327	3,750
General Liability Insurance	526	470	513	520
Dues/Subscription/Membersh	231	500	380	500
Election Expense	10,593	7,000	-	12,000
Codification	3,123	2,000	1,451	2,000
Total Services	26,306	19,300	10,253	24,350
Capital Outlay				
Codification	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Secretary	164,205	169,533	152,548	169,666

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	78,175	89,610	86,052	92,000
FICA	6,284	6,875	6,102	7,067
Vacation	2,152	-	1,004	-
Sick Leave	1,673	-	502	-
Overtime	-	-	-	-
Retirement	13,390	14,797	13,910	15,148
Longevity	140	260	260	380
Insurance	7,028	7,540	7,341	7,391
Workers Compensation	169	184	183	189
Texas Workforce Commission	72	99	261	99
Contract Labor	18,000	18,000	18,000	18,000
Total Personnel Costs	127,082	137,365	133,614	140,274
Supplies & Maintenance				
Office Supplies	226	510	103	500
Copier Expense	582	1,000	640	310
Non-Capital Equip & Tools	-	1,650	921	500
Total Supplies & Maint	808	3,160	1,664	1,310
Services				
Legal Consultants	72,411	52,508	62,382	42,550
Legal Expense	-	5,000	7,500	-
Telephone	644	600	662	660
Postage	262	350	75	350
Travel/Training	1,058	1,500	670	2,200
General Liability Insurance	253	600	246	250
Dues/Subscription/Membersh	1,045	1,100	542	1,100
Internet Services	599	900	957	900
Total Services	76,273	62,558	73,034	48,010
Capital Outlay				
Property Improvements	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Attorney	204,164	203,083	208,313	189,594

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Finance Director	26	1	1	0
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
Floater		0	0.5	1
Part Time Visitor Center Receptionist	10	0.5	0	0
		<u>5.5</u>	<u>5.5</u>	<u>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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	257,232	203,699	190,043	239,172
FICA	21,145	18,281	17,411	18,862
Vacation	15,769	5,099	12,692	777
Sick Leave	5,344	22,944	25,099	1,758
Overtime	-	1,000	-	1,000
Retirement	43,877	37,439	33,944	36,786
Longevity	6,410	6,220	6,220	3,850
Insurance	33,920	30,161	26,197	36,955
Workers Compensation	680	488	688	503
Texas Workforce Commission	360	495	1,305	594
Total Personnel Costs	384,737	325,826	313,598	340,257
Supplies & Maintenance				
Office Supplies	4,226	3,000	3,003	4,000
Books, Maps, Pamphlets	23	-	-	-
Copier Expense	3,192	4,000	3,627	6,320
Non-Capital Equip & Tools	-	2,252	2,122	-
Maintenance- Office Equip	1,112	870	625	1,000
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	8,553	10,122	9,377	11,320
Services				
Telephone	1,431	600	344	520
Postage	3,888	3,000	2,947	3,900
Travel/Training	4,746	4,727	3,568	4,800
Advertising Promotions	-	-	-	-
Printing	1,754	1,351	1,351	3,000
General Liability Insurance	1,512	1,470	1,473	1,480
Dues/Subscription/Membersh	3,339	3,060	2,957	2,500
Bank/Other Fees	-	-	-	-
Total Services	16,671	14,208	12,640	16,200
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Finance	409,961	350,156	335,614	367,777

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Purchasing Agent	18	1	1	1
Purchasing Assistant	11	1	1	1
		2	2	2

<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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	79,346	90,490	83,473	95,971
FICA	6,955	7,347	7,406	7,785
Vacation	5,687	-	7,558	-
Sick Leave	2,878	-	2,216	-
Overtime	-	-	89	-
Retirement	15,120	15,820	15,716	16,688
Longevity	5,310	5,550	5,550	5,790
Insurance	14,055	15,081	15,914	14,782
Workers Compensation	210	196	196	208
Texas Workforce Commission	144	198	290	198
Total Personnel Costs	129,706	134,682	138,408	141,421
Supplies & Maintenance				
Office Supplies	313	376	376	380
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	71	300	303	10
Wearing Apparel	29	160	-	160
Vehicle Fuel	-	-	-	-
Non-Capital Tools & Equip	922	200	75	200
Maintenance- Vehicles	-	-	-	-
Maintenance- Office Equip	619	-	-	-
Maintenance- Heavy Mach & Eq	-	-	-	-
Maintenance- Radios & Assoc Eq	-	-	-	-
Total Supplies & Maint	1,954	1,036	754	750
Services				
Telephone	253	-	6	-
Postage	5	50	-	150
Travel/Training	-	1,500	1,635	1,500
Advertising- Legal	-	-	-	-
General Liability Insurance	3,220	3,700	3,209	3,220
Dues/Subsription/Membersh	100	100	100	-
Auction Expenses	93	280	-	280
Total Services	3,671	5,630	4,950	5,150
Capital Outlay				
Pickups	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Purchasing	135,331	141,348	144,112	147,321

WAREHOUSE OPERATIONS

Department 25

Program Description

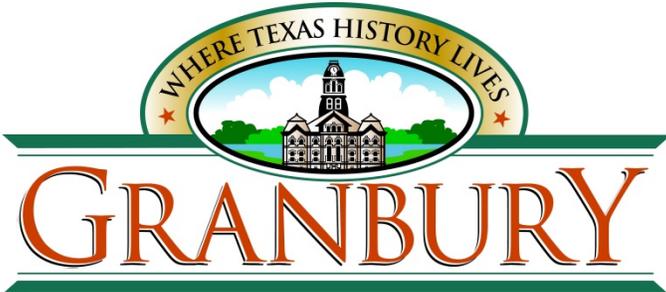
The Warehouse Operations division is responsible for the storage and warehousing of material and supplies needed on a routine basis and for storage of specially ordered materials and supplies for large construction projects.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Warehouse Supervisor		0	0	1
Warehouse Technician	10	2	2	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"> 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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	25,485	48,054	48,751	57,185
FICA	2,091	4,137	3,827	4,588
Vacation	846	-	1,872	-
Sick Leave	846	-	582	-
Overtime	889	1,500	1,285	1,500
Retirement	4,640	8,644	8,420	9,835
Longevity	550	1,130	1,150	1,290
Insurance	7,028	13,740	12,831	14,782
Workers Compensation	1,098	1,765	1,025	2,048
Texas Workforce Commission	72	189	754	198
Total Personnel Costs	43,545	79,159	80,498	91,426
Supplies & Maintenance				
Office Supplies	400	310	281	310
Copy Machine Supplies	-	10	-	-
Wearing Apparel	612	600	670	600
Vehicle Fuel	886	1,000	1,249	1,000
Non-Capital Tools & Equip	598	470	427	470
Maintenance- Motor Vehicles	201	340	87	340
Maintenance- Heavy Equip	-	-	-	-
Total Supplies & Maint	2,697	2,730	2,714	2,720
Services				
Electricity	18,629	18,000	15,324	18,000
Water	900	2,200	1,067	2,200
Natural Gas	994	2,700	853	2,700
Telephone	1,112	-	59	-
Sewer	517	1,200	613	1,200
Postage	-	-	-	-
Travel/Training	-	1,500	1,369	1,500
General Liability Insurance	1,004	2,200	977	1,000
Long-term Lease/Purchase	-	17,920	11,350	15,134
Dues, Subscriptions, Member	-	-	-	-
Total Services	23,156	45,720	31,611	41,734
Capital Outlay				
Pickups	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Warehouse Operations	69,398	127,609	114,823	135,879



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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 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Services				
Hood County Committee on Aging	31,000	46,000	46,000	31,000
The Transit System, Inc.	10,000	12,000	12,000	12,000
Total Services	<u>41,000</u>	<u>70,000</u>	<u>70,000</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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	105,455	117,375	112,017	120,717
FICA	7,487	9,104	8,018	9,378
Vacation	4,389	-	5,368	-
Sick Leave	1,068	-	1,580	-
Overtime	146	-	3,151	-
Retirement	18,300	19,596	19,595	20,102
Longevity	1,390	1,630	1,630	1,870
Insurance	13,622	15,081	14,886	14,782
Workers Compensation	251	243	243	250
Texas Workforce Commission	144	99	515	99
Contract Labor	-	4,006	4,006	3,000
Total Personnel Costs	152,251	167,134	171,008	170,198
Supplies & Maintenance				
Office Supplies	234	400	307	500
Copier Expense	660	950	852	570
Wearing Apparel	-	-	-	-
Vehicle Fuel	1,772	2,640	1,765	2,640
Non-Capital Tools & Equip	18,494	13,142	13,081	10,500
Desktop Computers	-	12,000	11,253	12,000
Maintenance- Software	2,148	-	-	-
Maintenance- Computers	11,097	12,925	16,783	10,500
Maintenance- Motor Vehicles	1,225	1,100	1,825	800
Maintenance- Radios & Assoc Eq	1,344	1,541	1,509	2,000
Total Supplies & Maint	36,973	44,698	47,376	39,510
Services				
Electricity	473	450	415	450
Telephone	4,236	3,800	4,040	3,970
Postage	320	1,230	1,203	380
Travel/Training	5,558	4,891	4,890	2,850
General Liability Insurance	807	1,030	786	800
Dues, Subscriptions, Member	-	300	100	300
Software Licensing Fees	138,757	121,523	120,056	160,000
Internet Provider Subscription	55,064	143,000	147,026	113,000
Total Services	205,215	276,224	278,515	281,750
Capital Outlay				
Automobiles	9,500	-	-	-
Office Equipment	49,615	-	-	-
Other Capital Equipment & Tools	-	100,260	98,505	-
Grant Supported Capital Projects	-	-	-	-
Total Capital Outlay	59,115	100,260	98,505	-
Total MIS	453,555	588,316	595,404	491,458

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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%

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	32,563	36,674	33,306	37,685
FICA	1,988	2,854	1,986	2,940
Vacation	1,572	-	1,198	-
Sick Leave	1,147	-	1,491	-
Overtime	67	-	431	-
Retirement	5,827	6,143	5,850	6,303
Longevity	510	630	630	750
Insurance	7,461	7,540	7,398	7,391
Workers Compensation	75	76	76	78
Texas Workforce Commission	72	50	-	50
Total Personnel Costs	51,282	53,967	52,366	55,197
Supplies & Maintenance				
Office Supplies	181	280	215	280
Copier Expense	-	150	102	-
Items for Resale	9,119	3,500	6,790	4,900
Vehicle Fuel	906	1,000	1,041	1,000
Non-Capital Tools & Equip	196	1,680	1,477	280
Software	-	-	-	-
Maintenance- Computers	1,085	560	196	560
Maintenance- Radios, Towers	328	560	67	560
Total Supplies & Maint	11,816	7,730	9,887	7,580
Services				
Consultants, Architects, Engin	-	-	-	-
Electricity	1,316	1,250	1,141	1,250
Telephone	-	-	-	-
Postage	-	-	-	-
Travel/Training	-	1,715	1,659	1,715
General Liability Insurance	554	235	833	850
Software Licensing Fees	30,318	63,072	63,072	63,080
Internet Provider Subscription	22,000	20,285	20,330	22,000
Provider Service Fees	6,446	8,500	6,718	8,500
Total Services	60,634	95,057	93,753	97,395
Capital Outlay				
Other Capital Equipment & Tools	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City WIFI	123,732	156,754	156,006	160,172

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	99,009	139,046	102,248	107,761
FICA	11,314	10,846	7,346	8,472
Vacation	17,022	-	1,529	-
Sick Leave	36,719	-	63	-
Retirement	25,703	23,347	16,886	18,159
Longevity	5,420	2,730	2,730	2,980
Insurance	11,085	15,081	13,372	14,782
Workers Compensation	325	290	289	226
Texas Workforce Commission	252	198	594	198
Total Personnel Costs	206,850	191,538	145,057	152,578
Supplies & Maintenance				
Office Supplies	386	1,305	1,284	1,710
Books, Maps, Pamphlets	70	279	82	280
Copier Expense	1,737	1,380	1,020	2,750
Vehicle Fuel	628	92	-	100
Non-Capital Tools & Equip	-	-	-	-
Maintenance- Motor Vehicles	-	70	-	70
Total Supplies & Maint	2,820	3,126	2,386	4,910
Services				
Consultants, Architects, Engin	2,700	2,800	-	2,800
ADP Services	-	11,500	10,197	30,000
Telephone	1,029	1,158	1,225	1,310
Postage	210	283	300	220
Travel/Training	1,040	2,748	2,591	2,750
Employee Training Program	-	230	-	1,730
Advertising- Employee	1,136	740	224	1,240
General Liability Insurance	807	795	493	500
Safety Testing	1,274	2,000	1,367	2,000
Dues, Subscriptions, Member	885	1,437	1,063	1,520
Internet Services	-	20	19	-
Other Fees	947	160	108	160
Employee Appreciation	13,619	16,500	16,533	16,000
Firefighter Appreciation	2,606	2,500	2,429	2,500
Total Services	26,253	42,871	36,550	62,730
Capital Outlay				
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Human Resources	235,923	237,535	183,993	220,218

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Director	19	1	1	1
Part Time Intern		.5	.5	.5
Part Time Sales Associate		0	0	.5
		<u>1.5</u>	<u>1.5</u>	<u>2</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	45,649	29,051	29,364	48,618
FICA	3,464	2,222	2,364	3,733
Vacation	1,154	-	676	-
Sick Leave	1,385	-	473	-
Overtime	-	-	609	-
Retirement	5,350	3,305	3,290	4,129
Longevity	-	-	-	180
Insurance	4,740	7,540	7,351	7,391
Workers Compensation	154	90	90	152
Texas Workforce Commission	519	198	499	297
Contract Labor	3,335	20,000	20,135	12,000
Total Personnel Costs	65,751	62,406	64,851	76,500
Supplies & Maintenance				
Office Supplies	723	200	470	600
Copier Expense	6	-	169	170
Non-Capital Tools & Equip	8,837	4,535	7,803	5,430
Maintenance- Office Equip.	20,820	-	-	500
Maintenance- Radios & Assoc Eq	-	500	502	-
Total Supplies & Maint	30,385	5,235	8,944	6,700
Services				
Electricity	3,104	5,500	5,785	7,000
Water	31	500	188	500
Telephone	5,908	700	613	590
Sewer	18	180	108	680
Postage	13	100	145	180
Travel/Training	426	1,500	1,628	500
General Liability Insurance	253	240	493	500
Dues, Subscriptions, Member	-	200	15	200
Broadcast Connections	5,690	4,800	4,088	4,800
Internet Service	6,500	1,750	1,561	1,600
Total Services	21,942	15,470	14,622	16,550
Capital Outlay				
Office Equipment	-	-	-	-
Other Capital Equipment & Tools	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Channel 27	118,078	83,111	88,418	99,750

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Public Works Director	26	1	1	1
City Engineer	26	1	0	0
Projects Inspector I	16	1	1	1
Projects Inspector II	14	1	1	1
Building Official	17	1	1	1
Permits Clerk	10	1	1	1
		6	5	5

<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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	160,149	245,231	230,740	256,243
FICA	13,170	19,031	19,117	19,923
Vacation	9,477	-	6,013	-
Sick Leave	3,031	-	12,772	-
Overtime	-	-	3,621	-
Retirement	28,495	40,965	40,911	42,705
Longevity	2,690	3,540	3,540	4,190
Insurance	21,093	37,702	37,305	36,955
Workers Compensation	1,078	1,099	846	1,151
Texas Workforce Commission	268	495	1,305	495
Total Personnel Costs	239,451	348,063	356,169	361,663
Supplies & Maintenance				
Office Supplies	411	1,330	1,121	1,330
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	2,875	2,000	1,953	1,230
Wearing Apparel	42	100	100	100
Vehicle Fuel	3,828	4,000	5,718	4,000
Non-Capital Tools & Equip	20	400	397	400
Maintenance- Motor Vehicles	1,178	1,650	1,312	650
Maintenance of Radios	-	-	-	-
Total Supplies & Maint	8,354	9,480	10,601	7,710
Services				
Consultants, Architects, Engin	-	26,207	5,241	30,000
Natural Gas	994	1,670	853	2,000
Telephone	3,786	2,393	2,393	2,570
Postage	58	750	569	400
Travel/Training	1,770	3,003	2,448	1,510
Legal Advertising	-	600	438	600
General Liability Insurance	1,915	2,200	2,944	2,950
Dues/Subscription/Membersh	432	140	140	140
Other- Empl Certification	492	524	-	530
Miscellaneous Fees	-	-	-	-
Total Services	9,446	37,487	15,025	40,700
Capital Outlay				
Pickups	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Public Works	257,251	395,030	381,795	410,073

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Street Department Superintendent	18	1	1	1
Street Foreman	14	0	0	1
Heavy Equipment Operator	13	2	2	1
Light Equipment Operator	11	2	1	1.5
		<u>5</u>	<u>4</u>	<u>4.5</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	113,757	132,679	130,547	153,086
FICA	10,560	11,230	11,195	11,900
Vacation	4,753	-	4,391	-
Sick Leave	12,295	-	2,173	-
Overtime	6,565	11,800	8,742	-
Retirement	22,527	24,174	23,391	23,461
Longevity	2,170	2,320	1,960	2,470
Insurance	26,871	30,161	29,977	29,564
Workers Compensation	9,305	7,179	7,179	7,608
Texas Workforce Commission	316	495	1,088	495
Total Personnel Costs	209,120	220,038	220,643	228,584
Supplies & Maintenance				
Office Supplies	55	353	60	480
Wearing Apparel	2,352	3,200	2,587	3,200
Vehicle Fuel	19,235	20,800	27,876	20,800
Chemicals	1,056	600	575	3,000
Non-Capital Tools & Equip	2,864	4,700	4,495	3,200
Maintenance- Motor Vehicles	4,209	4,450	4,200	4,200
Maintenance- Minor Equip	431	640	543	640
Maintenance- Heavy Equip	20,449	16,430	16,430	16,100
Maintenance- Barricades	3,836	500	424	2,000
Maintenance- Roadways	38,530	64,150	74,044	60,000
Maintenance- Drainage	-	560	226	560
Maintenance- Radios & Assoc	-	310	302	640
Maintenance- Signs	6,756	4,560	3,759	6,560
Maintenance- Sidewalks	313	560	323	560
Total Supplies & Maint	100,086	121,813	135,845	121,940
Services				
Electricity	37,568	36,700	37,891	36,700
Natural Gas	985	4,000	853	4,000
Telephone	2,410	1,302	1,301	1,360
Postage	-	25	11	-
Travel/Training	450	640	100	640
General Liability Insurance	10,287	9,500	9,781	9,800
Employee Certification	-	624	-	630
Total Services	51,700	52,791	49,938	53,130
Capital Outlay				
Other Vehicles	-	-	181,040	-
Traffic Lights	48,742	-	-	-
New Road Construction	15,500	-	-	-
Total Capital Outlay	64,242	-	181,040	-
Total Streets	425,149	394,642	587,465	403,654

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Economic Development Director	24	1	1	1
Administrative Assistant	13	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>

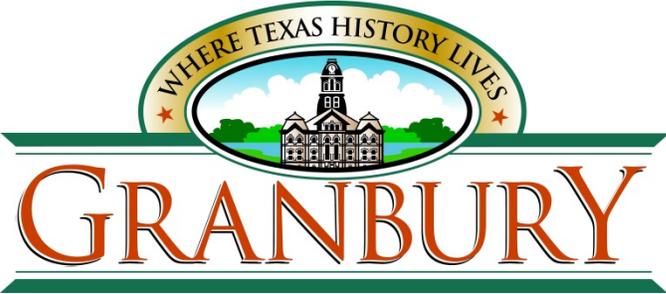
Performance Objectives

- 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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	41,068	96,065	95,443	98,957
FICA	3,336	7,417	7,130	7,647
Vacation	1,658	-	1,387	-
Sick Leave	3,947	-	834	-
Retirement	7,724	15,923	15,583	16,391
Longevity	590	710	710	1,000
Insurance	8,245	14,931	14,682	14,782
Workers Compensation	76	198	75	204
Texas Workforce Commission	144	198	522	198
Total Personnel Costs	66,787	135,442	136,365	139,179
Services				
Car Allowance	-	-	-	-
Total Services	-	-	-	-
Total Economic Development	66,787	135,442	136,365	139,179



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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.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Community Development Director	26	1	1	1
Administrative Assistant	13	1	1	1
Building Inspector	16	1	0	0
Planner	17	1	1	1
Planner/Plans Examiner	16	1	1	1
Historic Preservation Officer	16	1	0	0
Lakes Trail Regional Director		1	1	1
		<u>7</u>	<u>5</u>	<u>5</u>

<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"> • Achieve compliance with all applicable construction and zoning codes. 	A
<ul style="list-style-type: none"> • File all reports in a timely manner. 	A

COMMUNITY DEVELOPMENT

<u>Performance Measures</u>	Actual 2010-11	Estimate 2011-12	Projected 2012-13
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%

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	338,879	240,133	220,599	240,823
FICA	27,977	20,912	18,281	19,078
Vacation	15,727	-	7,918	-
Sick Leave	6,772	-	4,979	-
Overtime	-	-	26	-
Retirement	60,351	45,013	38,424	40,893
Longevity	4,360	4,100	4,100	3,760
Insurance	49,321	45,242	32,263	36,955
Workers Compensation	1,783	866	1,358	808
Texas Workforce Commission	600	594	1,492	495
Total Personnel Costs	505,770	356,860	329,440	342,813
Supplies & Maintenance				
Office Supplies	6,320	2,016	1,071	3,100
Books, Maps, Pamphlets	257	202	202	210
Copier Expense	2,431	1,800	2,402	4,400
Vehicle Fuel	2,668	500	245	500
Non-Capital Tools & Equip	5,471	300	-	300
Maintenance- Motor Vehicles	1,348	404	398	200
Total Supplies & Maint	18,496	5,222	4,318	8,710
Services				
Consultants/Arch/Engin	42,810	62,500	26,981	73,500
Mowing/Abatement Operations	1,068	-	-	-
Telephone	6,011	4,080	1,239	1,020
Postage	6,230	5,870	2,150	5,870
Advisory Committee- Histor	880	3,200	1,973	3,200
Travel/Training	6,481	6,740	4,409	6,340
Ads- Legal	4,966	6,840	4,948	6,840
Advisory Committee- P&Z	1,235	1,200	24	1,200
General Liability Insurance	3,735	3,697	1,478	1,500
Dues/Subscription/Membersh	2,018	1,485	1,287	1,485
Car Allowance	4,800	4,800	4,846	4,800
Total Services	80,233	100,412	49,335	105,755
Capital Outlay				
Pickups	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Community Development	604,499	462,494	383,092	457,278

NEIGHBORHOOD SERVICES

Department 37

Program Description

The Neighborhood Services Department includes direct administration of the city's Health, Trash, & Code Enforcement programs, as well as oversight of Utility Billing and Meter Reading services.

The Health & Code Enforcement Officer is responsible for inspection of all permitted establishments, including Retail Food Establishments, childcare centers, Hotels/Motels, B&B's, schools, commercial swimming pools, and temporary food establishments.

The two Professional Registered Sanitarians, on staff, also conduct investigations and enforce the Code of Ordinances, throughout the City.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Neighborhood Services Director	26	0	1	1
Sanitarian Code Officer	16	1	1	1
		1	2	2

Performance Objectives

- Ensure that all commercial food service establishments operate within State and local standards.
- Ensure that all property within the City is maintained according to City codes and ordinances.
- Process building permits applications, inspections, verifications, and perform inspections in a timely manner.
- File all reports in a timely manner.

Related to Goal

C
B
A
A

Performance Measures

	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</u>
Percent of inspections performed within 2 days of request	100%	99%	100%
Percent of reports filed in a timely manner	100%	97%	99%

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	-	97,437	100,446	107,377
FICA	-	7,604	8,056	8,241
Vacation	-	-	1,258	-
Sick Leave	-	-	1,204	-
Overtime	-	-	168	-
Retirement	-	17,073	17,140	17,665
Longevity	-	-	-	350
Insurance	-	12,790	13,454	14,782
Workers Compensation	-	239	-	505
Texas Workforce Commission	-	599	587	198
Contract Labor	-	-	-	3,000
Total Personnel Costs	-	135,742	142,313	152,118
Supplies & Maintenance				
Office Supplies	-	1,540	1,534	2,550
Copier Expense	-	880	782	970
Vehicle Fuel	-	1,500	1,107	1,800
Non-Capital Tools & Equip	-	310	302	300
Maintenance- Motor Vehicles	-	800	224	800
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	-	5,030	3,949	6,420
Services				
Consultants/Arch/Engin	-	-	-	-
Mowing/Abatement Operations	-	1,920	1,814	2,000
Telephone	-	1,996	1,996	1,970
Postage	-	1,600	1,704	1,600
Travel/Training	-	3,604	2,140	4,000
General Liability Insurance	-	750	1,079	1,100
Dues/Subscription/Membersh	-	1,000	986	1,400
Car Allowance	-	4,800	5,246	4,800
Total Services	-	15,670	14,965	16,870
Capital Outlay				
Pickups	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Neighborhood Services	-	156,442	161,227	175,408

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	129,231	144,473	134,992	148,470
FICA	10,884	11,566	11,377	11,945
Vacation	5,567	-	6,716	-
Sick Leave	3,884	-	3,211	-
Overtime	-	-	-	-
Retirement	16,064	18,022	16,455	17,570
Longevity	6,710	7,190	7,190	7,670
Insurance	21,109	22,631	22,058	36,955
Workers Compensation	327	309	309	319
Texas Workforce Commission	356	396	1,192	495
Contract Labor	-	-	-	-
Total Personnel Costs	194,131	204,587	203,500	223,424
Supplies & Maintenance				
Office Supplies	304	326	321	500
Books, Maps, Pamphlets	79	47	47	150
Copier Expense	2,223	1,650	1,723	1,590
Maint. of Office Equipment	183	240	175	240
Total Supplies & Maint	2,790	2,263	2,266	2,480
Services				
Telephone	2,947	1,050	1,224	1,220
Postage	1,898	1,833	1,512	2,090
Jury and Witness Expense	-	144	72	190
Travel/Training	1,225	1,660	1,651	2,510
General Liability Insurance	1,073	940	1,168	1,200
Dues/Subscription/Membersh	320	460	457	460
Bank Card Fees	1,256	850	1,187	850
Total Services	8,718	6,937	7,269	8,520
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Municipal Court	205,639	213,787	213,035	234,424

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Police Chief	26	1	1	1
Deputy Chief	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	1	1	0
Police Patrol	17	19	19	19
Fire Inspector	16	1	1	1
Animal Control Officer	12	1	1	1
Administrative Assistant I	13	1	0	0
Police Secretary	13	2	2	2
Receptionist	10	1	1	1
		<u>38</u>	<u>37</u>	<u>37</u>

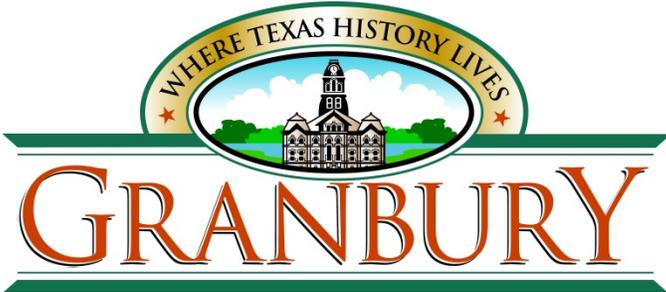
<u>Performance Objectives</u>	<u>Related to Goal</u>
• Deliver quality Police services to the citizens of Granbury.	A
• Respond to emergency calls for assistance in a timely and effective manner.	A
• Create a positive police community relationship and environment. Promote safety and community involvement 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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	1,654,413	1,820,032	1,717,279	1,824,913
FICA	137,970	147,192	143,820	147,819
Vacation	88,350	-	92,953	-
Sick Leave	36,088	-	16,645	-
Overtime	67,673	70,000	80,201	70,000
Retirement	305,337	316,844	309,175	316,853
Longevity	32,460	34,040	33,380	37,360
Insurance	253,596	278,992	267,326	266,077
Workers Compensation	37,995	32,023	32,787	32,029
Texas Workforce Commission	3,194	3,663	9,684	3,564
Contract Labor	-	420	167	420
Total Personnel Costs	2,617,077	2,703,206	2,703,418	2,699,034
Supplies & Maintenance				
Office Supplies	5,553	5,760	5,780	5,760
Books, Maps, Pamphlets	1,334	1,700	1,264	1,700
Copier Expense	1,721	1,300	1,564	5,660
Janitorial Supplies	36	160	133	160
Wearing Apparel	20,199	25,770	21,569	22,770
Vehicle Fuel	82,122	75,000	84,329	75,000
Chemical Supplies	30	400	-	400
Non-Capital Tools & Equip	22,270	35,602	29,201	30,110
Weapons & Assoc Equipment	12,006	2,500	2,011	2,500
Maintenance- Motor Vehicles	26,314	28,067	27,239	25,000
Maintenance- Radios	3,744	6,400	2,278	6,400
Dare Expenditures	3,978	3,163	3,163	-
Lease Expenditures	6,356	-	-	-
Forfeiture Expenditures	-	-	-	-
Total Supplies & Maint	185,665	185,822	178,532	175,460

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Services				
Consultants, Architect, Eng.	-	-	-	-
Mowing/Abatement Operations	-	-	-	-
Telephone	34,799	30,000	29,285	30,300
Postage	2,057	2,400	1,746	2,400
Technical/Professional	3,152	2,880	2,388	2,880
Travel/Training	24,891	24,000	23,067	27,000
General Liability Insurance	39,475	40,900	37,819	38,000
Animal Care Expense	6,697	7,800	4,826	7,800
Copier Machine Rental	2,799	3,400	660	3,400
Equipment Rental/Lease	-	52,462	52,462	52,462
Long-term Lease /Purchase	-	-	-	28,455
Dispatch Participation Exp	-	30,000	30,030	30,000
Dues/Subscriptions/Membership	2,510	3,121	3,030	2,580
Confidential Investigation	1,603	1,558	1,534	1,610
Community Services Expense	5,043	4,265	3,082	4,670
Grant/Donation Supported PR	-	-	-	-
Target Practice Expense	9,411	12,000	6,187	12,000
Wrecker Fees	2,720	3,000	2,410	3,000
Tobacco Grant Expenses	-	-	-	-
Total Services	135,156	217,786	198,526	246,557
Capital Outlay				
Automobiles	-	-	105,924	174,000
Pickups	-	-	-	-
Office Equipment	-	-	-	-
Radios, Radar & Assoc Equip	-	15,200	14,627	-
Other Vehicles	-	-	-	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	-	15,200	120,551	174,000
Total Police	2,937,898	3,122,014	3,201,026	3,295,051



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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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Pension Contribution	49,450	47,052	39,905	48,750
Hospitalization Insurance	17,916	17,916	17,835	17,916
Workers Compensation	4,412	3,999	3,999	3,999
Medical/Health Testing	-	200	-	200
Contract Labor	32,153	35,349	35,348	36,549
Total Personnel Costs	103,931	104,516	97,086	107,414
Supplies & Maintenance				
Office Supplies	1,186	1,061	908	1,360
Books, Maps, Pamphlets	-	179	-	180
Copier Expense	149	210	203	1,270
Janitorial Supplies	542	673	760	800
Wearing Apparel	12,055	8,739	7,746	20,000
Vehicle Fuel	16,135	18,578	19,577	15,000
Chemicals	1,063	906	890	2,000
Non-Capital Tools & Equip	12,540	12,926	13,160	20,000
Maintenance- Buildings	3,019	3,870	3,858	3,600
Maintenance- Computers	-	-	-	-
Maintenance- Vehicles	33,921	24,133	24,838	30,880
Maintenance- Minor Equip	321	609	565	440
Maintenance- Radios & Asso	1,788	382	381	1,360
Maintenance- Fire Fighting	3,638	5,320	5,319	10,520
Total Supplies & Maint	86,357	77,586	78,205	107,410
Services				
Consultants	-	-	-	-
Electricity	9,914	9,700	9,514	10,000
Water	523	600	558	750
Natural Gas	3,499	3,330	2,107	5,330
Telephone	19,207	5,220	5,647	5,530
Sewer	300	350	320	350
Postage	184	450	217	450
Cable Television	571	-	53	-
Travel/Training	6,499	9,300	7,765	10,000
General Liability Insurance	7,703	7,800	7,817	7,850
Equipment Rental/Lease	1,800	1,800	1,800	1,800
Long-Term Lease/Purchase	-	48,257	48,213	49,465
Fire Prevention Program	700	880	827	1,080
Dues/Subscription/Membersh	1,075	1,805	1,800	3,000
Call Response Reimbursement	26,585	23,000	22,295	23,000
Total Services	78,560	112,492	108,933	118,605

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Capital Outlay				
Fire Fighting Equip	-	6,300	5,709	9,000
Office Equipment	-	-	-	-
Radios & Assoc Equip	-	8,688	8,688	8,000
Other Vehicles	-	-	-	-
Misc Tools & Equip	-	-	-	-
Property Improvements	-	125,000	59,297	-
Improvements to Vehicles	-	-	-	-
Total Capital Outlay	-	139,988	73,694	17,000
Total Fire	268,848	434,582	357,919	350,429

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.

<u>Program Personnel</u>				
<u>Title</u>	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Fleet Maintenance Superintendent	18	1	1	1
Mechanic I	16	0	0	0
Mechanic II	13	1	1	1
Secretary	11	1	1	1
		3	3	3

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Ensure a safe and efficient fleet for City operations.	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

<u>Performance Measures</u>	<u>Actual</u>	<u>Estimate</u>	<u>Projected</u>
	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</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%

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	99,116	113,252	104,161	116,641
FICA	8,644	9,101	8,728	9,387
Vacation	6,505	-	6,259	-
Sick Leave	4,446	-	3,136	-
Overtime	918	2,000	468	2,000
Retirement	18,737	19,592	18,695	20,122
Longevity	3,350	3,710	3,710	4,070
Insurance	21,083	22,621	22,023	22,173
Workers Compensation	1,728	1,616	1,616	1,667
Texas Workforce Commission	216	297	783	297
Total Personnel Costs	164,744	172,189	169,580	176,358
Supplies & Maintenance				
Office Supplies	284	400	361	400
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	-	-	0	-
Janitorial Supplies	516	350	267	520
Wearing Apparel	1,660	1,400	1,503	1,000
Vehicle Fuel	12,310	15,870	16,075	15,900
Chemicals	540	600	597	600
Non-Capital Tools & Equip	3,047	2,525	2,421	6,080
Maintenance- Buildings	8	50	30	50
Maintenance- Motor Vehicles	775	1,080	1,033	1,330
Maintenance- Minor Equip	719	654	647	1,010
Maintenance- Radios & Assoc	-	-	-	-
Maintenance- Tanks	1,719	550	939	1,200
Total Supplies & Maint	21,579	23,479	23,873	28,090
Services				
Telephone	2,141	900	906	1,060
Postage	6	50	6	50
Travel/Training	-	500	630	1,000
General Liability Insurance	3,852	4,220	3,919	3,950
Equipment Rental/Lease	700	700	603	800
Long-term Purchase/Lease	-	-	-	6,566
Miscellaneous Fees	-	-	-	-
Total Services	6,700	6,370	6,064	13,426
Capital Outlay				
Miscellaneous Tools & Equip.	-	-	-	38,000
Total Capital Outlay	-	-	-	38,000
Total Fleet Maintenance	193,022	202,038	199,517	255,874

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.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Building Maintenance Superintendent	18	1	1	1
Building Maintenance Technician	12	2	2	1
Building Maintenance Assistant	10	0	0	0
Master Maintenance Technician	16	1	1	3
Custodians	10	3	3	4
		<u>7</u>	<u>7</u>	<u>9</u>

Performance Objectives

- Provide a safe, clean and helpful work environment for employees and leisure activity environment for citizens.
- Prolong useful life of major building components by implementing facility evaluation process.
- Complete as many repairs in-house as possible.

Related to Goal

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Performance Measures

	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	193,721	228,611	203,026	311,894
FICA	16,666	18,270	16,862	24,704
Vacation	9,460	-	12,600	-
Sick Leave	9,799	-	6,370	-
Overtime	5,732	2,500	2,329	2,500
Retirement	37,101	38,687	36,703	52,955
Longevity	6,860	7,700	7,700	8,540
Insurance	49,193	52,782	48,621	66,519
Workers Compensation	5,731	5,463	5,363	7,372
Texas Workforce Commission	504	883	1,814	891
Contract Labor	6,203	7,750	5,592	9,400
Total Personnel Costs	340,970	362,646	346,981	484,776
Supplies & Maintenance				
Office Supplies	70	240	213	180
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	-	-	-	-
Janitorial Supplies	7,800	7,024	7,437	6,630
Wearing Apparel	2,909	3,820	3,482	2,170
Vehicle Fuel	10,164	13,520	9,497	9,520
Non-Capital Tools & Equip	8,105	3,120	3,116	1,120
Maintenance- Buildings	58,540	41,140	39,338	55,900
Maintenance- Motor Vehicles	3,536	2,520	2,241	1,920
Maintenance- Minor Equip	-	-	-	-
Maintenance- Radios & Assoc	-	-	-	-
Total Supplies & Maint	91,124	71,384	65,325	77,440
Services				
Consultants, Architects, Engin	-	3,000	2,566	-
Telephone	1,891	1,700	1,652	1,710
Postage	-	-	-	-
Travel/Training	100	1,000	567	1,000
General Liability Insurance	3,876	5,906	4,782	4,800
Equipment Rental/Lease	-	-	-	-
Total Services	5,867	11,606	9,567	7,510
Capital Outlay				
Building & Build. Improvements	-	-	-	9,000
Pickups	16,500	-	-	-
Radios & Assoc Equipment	-	-	-	-
Signs	-	-	-	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	16,500	-	-	9,000
Total Building Maintenance	454,461	445,636	421,873	578,726

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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	14.5
Park Concession Manager	15	1	1	1
Assistant Park Concession Manager	9	1	1	0
Parks Janitor		0	0	0.5
		<u>18</u>	<u>18</u>	<u>20</u>

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

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<u>Performance Measures</u>	Actual 2010-11	Estimate 2011-12	Projected 2012-13
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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Salaries	587,607	717,946	586,720	648,213
FICA	50,369	58,734	49,823	51,983
Vacation	22,582	-	23,248	-
Sick Leave	12,672	-	11,323	-
Overtime	49,645	40,000	38,464	20,000
Retirement	86,578	78,777	83,559	76,515
Longevity	8,440	9,820	9,820	11,300
Hospitalization Insurance	118,397	128,185	119,055	110,866
Workers Compensation	15,990	14,856	14,855	13,148
Texas Workforce Commission	3,107	3,086	7,651	2,277
Total Personnel Costs	<u>955,388</u>	<u>1,051,404</u>	<u>944,519</u>	<u>934,301</u>
Supplies & Maintenance				
Office Supplies	807	790	1,223	790
Books, Maps, Pamphlets	-	712	-	-
Copier Expense	341	100	259	2,300
Janitorial Supplies	8,948	6,600	7,269	5,600
Wearing Apparel	6,275	6,700	6,835	5,000
Vehicle Fuel	34,302	25,000	35,047	25,000
Chemicals	1,679	1,620	1,604	1,620
Non-Capital Tools & Equip	4,475	4,800	4,695	4,800
Maintenance- Buildings	2,969	4,890	2,884	4,890
Maintenance- Vehicles	6,558	6,760	6,760	6,760
Maintenance- Minor Equip	1,044	1,645	1,603	1,650
Maintenance-Pumps	6,996	8,000	5,477	8,000
Maintenance- Heavy Equip	5,514	5,675	5,240	5,740
Maintenance- Events	-	65	65	-
Maintenance- Grounds	28,157	23,452	22,976	45,320
Maintenance-Groundskeeping	13,810	16,000	16,170	11,500
Maintenance- Holiday Deco	1,116	36,812	4,157	4,320
Maintenance- Radios	-	-	-	-
Maintenance- Stage/Tents	-	2,000	4,520	7,000
Maintenance- Signs	377	500	472	500
Total Supplies & Maint	<u>123,369</u>	<u>152,121</u>	<u>127,256</u>	<u>140,790</u>

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Services				
Consultants/Arch/Engin	24,307	5,000	11,990	5,000
Electricity	12,013	14,400	14,994	12,000
Water	10,024	11,600	12,745	8,600
Telephone	3,117	2,800	2,930	2,650
Sewer	1,205	1,700	1,564	1,700
Postage	147	50	40	50
Travel/Training	1,157	4,060	4,000	1,100
Advertising	400	800	-	800
General Liability Insurance	19,329	15,000	19,391	19,500
Equipment Rental/Lease	6,630	11,668	6,800	11,670
Employee Safety Expense	-	-	-	-
Dues/Subsription/Member	239	250	224	250
Long-term Lease/Purchase	-	-	-	5,472
Recreation Activity Expenses	40,889	27,846	23,179	15,000
Total Services	119,458	95,174	97,856	83,792
Capital Outlay				
Radios & Associated Equip	-	-	-	-
Pickups	-	-	-	-
Other Vehicles	-	-	-	7,000
Signs	-	-	-	-
Swimming Pool Equipment	-	-	-	-
Groundskeeping Equipment	21,063	24,000	24,000	-
Playground Equipment	-	8,954	8,954	10,000
Miscellaneous Tools	-	-	-	-
Property Improvements	-	20,000	1,542	100,000
Fences	-	-	-	-
Sidewalks, Curbs, Gutte	-	-	-	-
Land	162,478	-	-	-
Total Capital Outlay	183,541	52,954	34,496	117,000

PARKS AND RECREATION

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
<u>Swimming Pool</u>				
Personnel				
Contract Labor	4,332	3,140	3,157	4,200
Supplies and Maintenance				
Concession Supplies- Resale	8,438	3,728	(174)	-
Concession Supplies	167	680	10	-
Pool- Chemicals	10,857	8,500	8,499	8,500
Non-Capital Tools & Equip	736	3,500	3,594	2,800
Maintenance- Pool	16,127	20,480	18,376	16,480
Total Supplies and Maint	<u>36,325</u>	<u>36,888</u>	<u>30,305</u>	<u>27,780</u>
Services				
Electricity	8,931	9,200	9,130	9,200
Water	9,322	4,500	7,937	4,500
Telephone	645	-	-	-
Sewer	290	1,200	283	1,200
Bank Card Fees	5	-	75	-
Total Services	<u>19,194</u>	<u>14,900</u>	<u>17,424</u>	<u>14,900</u>
<u>Ballfields</u>				
Supplies and Maintenance				
Concessions for Resale	25,058	13,950	10,724	-
Concession Supplies	362	640	385	-
Non-Cap'l Tools & Equip	400	400	-	400
Maintenance- Ballfields	18,587	18,800	15,664	18,800
Maintenance- Ball. Signs	391	2,000	34	2,000
Total Supplies and Maint	<u>44,799</u>	<u>35,790</u>	<u>26,807</u>	<u>21,200</u>
Services				
Electricity	7,523	14,000	14,540	8,000
Water	1,495	1,350	1,108	1,500
Sewer	-	50	34	-
Bank Card Fees	10	100	105	-
Total Services	<u>9,028</u>	<u>15,500</u>	<u>15,787</u>	<u>9,500</u>

<u>Account Number</u>	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
<u>Soccer Fields</u>				
Supplies and Maintenance				
Maintenance- Soccer Fields	5,634	5,760	3,388	5,760
Total Supplies and Maint	<u>5,634</u>	<u>5,760</u>	<u>3,388</u>	<u>5,760</u>
Services				
Electricity	515	750	534	750
Water	-	400	-	400
Total Services	<u>515</u>	<u>1,150</u>	<u>534</u>	<u>1,150</u>
<u>Beaches</u>				
Personnel				
Contract Labor	18,360	22,500	20,160	30,000
Supplies and Maintenance				
Concessions for Resale	10,900	-	(174)	-
Concession Supplies	1,358	4,000	-	-
Non-Cap'l Tools & Equip	7,950	2,000	1,840	2,000
Maintenance- Beach Signs	-	-	-	-
Maintenance- Beaches	13,323	11,300	8,716	12,000
Total Supplies and Maint	<u>33,530</u>	<u>17,300</u>	<u>10,382</u>	<u>14,000</u>
Services				
Electricity	3,416	4,000	2,682	4,000
Water	2,862	5,000	1,491	5,000
Telephone	710	400	356	400
Chemicals	969	2,000	1,177	2,000
Bank Card Fees	190	600	65	600
Total Services	<u>8,148</u>	<u>12,000</u>	<u>5,771</u>	<u>12,000</u>
Total Parks and Recreation	<u>1,561,620</u>	<u>1,516,581</u>	<u>1,337,842</u>	<u>1,416,373</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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Cemetery Attendant	10	1	1	1
		<u>1</u>	<u>1</u>	<u>1</u>

<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 	B
	A

<u>Performance Measures</u>	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Salaries	21,797	24,183	16,289	24,910
FICA	2,164	1,883	1,501	1,948
Vacation	677	-	890	-
Sick Leave	1,174	-	716	-
Overtime	(34)	-	630	-
Retirement	4,723	4,053	3,183	4,175
Longevity	310	430	430	550
Hospitalization Insurance	6,969	7,540	5,515	7,391
Workers Compensation	834	782	782	809
Texas Workforce Commission	72	99	85	99
Total Personnel Costs	38,686	38,970	30,021	39,881
Supplies & Maintenance				
Chemicals	297	550	528	550
Minor Tools & Equipment	88	140	63	140
Maintenance- Minor Equip	200	230	162	230
Maintenance-Roadways	47	800	-	800
Maintenance- Grounds	225	2,760	317	2,760
Maintenance- Grounds Equip	961	-	32	-
Total Supplies & Maint	1,817	4,480	1,100	4,480
Services				
Consultants, Architect, Eng.	-	760	760	-
General Liability Insurance	253	250	246	250
Total Services	253	1,010	1,006	250
Capital Outlay				
Groundskeeping Equipment	-	-	-	-
Property Improvements	-	-	-	-
Fences	-	-	-	45,000
Total Capital Outlay	-	-	-	45,000
Total Cemetery	40,756	44,460	32,128	89,611

NON-DEPARTMENTAL

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Supplies & Maintenance				
Office Supplies	-	-	-	-
Concessions for Resale/Mach	237	520	37	-
Wearing Apparel	474	550	550	550
Maintenance- Buildings	-	2,000	-	2,000
Total Supplies & Maint	711	3,070	587	2,550
Services				
Consultants/Arch/Engin	26,076	15,000	12,346	20,000
Electricity	112,274	115,000	122,408	120,000
Water	8,899	12,000	14,762	13,000
Natural Gas	757	1,000	1,219	1,000
Sewer	885	2,200	2,441	2,500
Cable Television	291	350	82	350
Bridge St Museum Expense	13,150	19,148	11,761	16,138
General Liability Insurance	14,073	15,386	14,086	14,100
Property Lease Dock	8,100	8,100	8,100	8,100
Meeting Expenses	-	1,000	898	1,000
Equipment Lease	2,855	2,880	5,040	5,040
Office Lease	-	-	-	-
Special Property Expense	43,027	45,000	36,526	45,000
Tax Appraisal- Collection	81,682	80,353	80,353	80,505
HEB 380 Reimbursement	-	25,879	25,879	80,000
Acton Distr Reimbursement	-	10,000	8,101	21,000
Contribution to EcoDev	-	25,000	25,000	50,000
Contingency Expense	-	59	-	100,000
Miscellaneous Expense	30	-	-	-
Cafeteria/Banking Fees	10,414	15,000	9,482	15,000
Special Assessment	2,000	2,000	2,000	2,000
Total Services	324,513	395,355	380,482	594,733
Interfund Transfers				
Transfer to Airport Fund	-	-	-	150,806
Transfer to Tourism Fund	302,115	563,029	497,029	422,576
Transfer to General Debt Svc	96,918	-	-	-
Transfer to Gby Hist Properties	40,000	40,000	40,000	40,000
Total Interfund Transfers	439,033	603,029	537,029	613,382
Capital Outlay				
Building & Improvements	-	-	7,151	-
Total Capital Outlay	-	-	7,151	-
Total Non-Departmental	764,257	1,001,454	925,249	1,210,665

Utility Fund

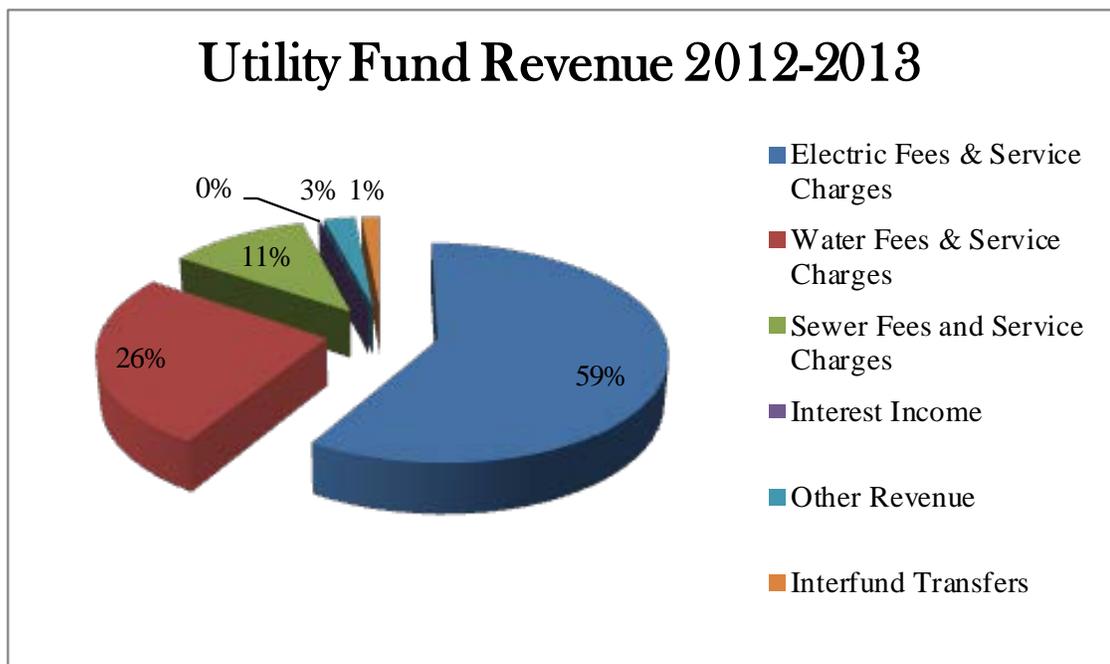
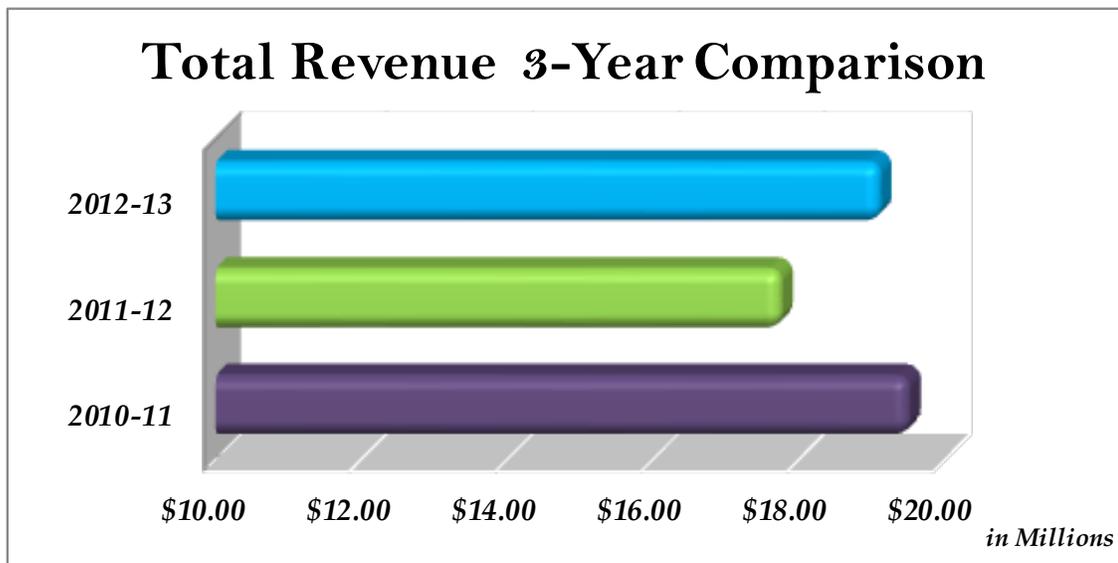
The Utility Fund is an Enterprise Fund of the City. Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods and services to the general public on a continuing basis be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

UTILITY FUND REVENUES

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Electric Fees & Service Charges	11,524,272	11,216,383	11,428,905	11,212,365
Water Fees & Service Charges	4,810,721	3,628,500	4,012,603	4,929,827
Sewer Fees and Service Charges	1,736,904	1,711,000	1,784,412	2,178,289
Interest Income	4,200	6,000	15,484	15,000
Other Revenue	1,223,311	515,567	473,789	490,100
Interfund Transfers	208,959	39,498	39,498	285,000
TOTAL REVENUES	19,508,366	17,116,948	17,754,690	19,110,581



UTILITY FUND REVENUES

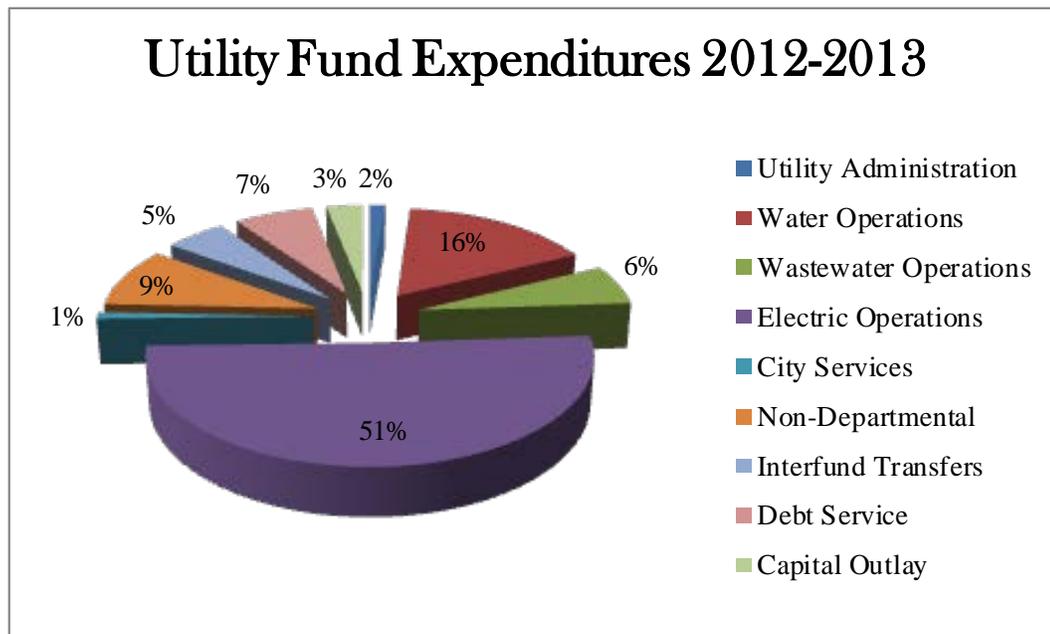
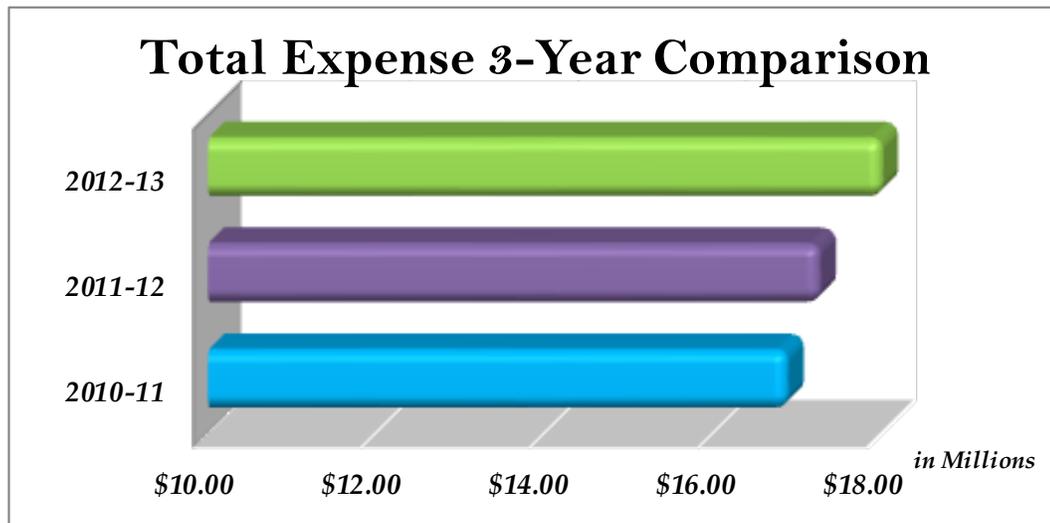
Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Electric Services				
Electric Service	11,480,107	11,151,742	11,379,376	11,147,725
D&D Light Rental	42,730	46,505	42,834	46,505
Electric Meter Set Fee	750	-	6,375	-
Sale of Electric Meters	685	18,136	320	18,136
Total Electric Revenues	11,524,272	11,216,383	11,428,905	11,212,365
Water Services				
Water Service	4,211,646	3,605,000	3,981,308	4,906,327
Water Taps	14,325	8,000	12,285	8,000
Sale of Raw Water	560,000	-	-	-
Meter Setting Fees	24,750	15,000	19,010	15,000
Sale of Water Meters	-	500	-	500
Total Water Revenues	4,810,721	3,628,500	4,012,603	4,929,827
Wastewater Services				
Developer's Costs & Fees	17,472	5,000	4,317	5,000
Wastewater Service	1,713,822	1,700,000	1,773,165	2,167,289
Wastewater Taps	5,200	6,000	4,200	6,000
Special Sewer Maint Assessm	410	-	2,730	-
Total Wastewater Revenues	1,736,904	1,711,000	1,784,412	2,178,289
Interest Income				
Interest Income	4,200	6,000	15,484	15,000
Total Interest Income	4,200	6,000	15,484	15,000

UTILITY FUND REVENUES

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Other Revenue				
From Fund Balance	-	-	-	-
Reconnect Fees	14,980	13,000	9,625	13,000
Groundwater District Fees	104,083	120,000	157,226	180,000
Senior Discount	-	-	(35)	-
Drainage Fees	-	72,000	-	72,000
Sanitation Service	74	-	241	-
Penalty Income	181,858	125,950	195,830	170,000
Cost Share Contributions	11,585	-	2,004	-
Miscellaneous Income	48,047	40,000	16,000	40,000
Sale of Assets SWATS	-	129,517	70,659	-
Proceeds from Auction	15,651	-	-	-
Sale of Garbage Bags	-	100	-	100
Cash Short/Over	201	-	(160)	-
Contribution	824,842	-	-	-
Service Fees	21,990	15,000	22,400	15,000
Total Other Revenue	1,223,311	515,567	473,789	490,100
Interfund Transfers				
Transfer from URB	11,295	-	-	-
Transfer in Impact Fees	197,664	39,498	39,498	285,000
Total Interfund Transfers	208,959	39,498	39,498	285,000
Total Utility Fund Revenue	19,508,366	17,116,948	17,754,690	19,110,581

UTILITY FUND EXPENDITURES

Expenditure Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Utility Administration	274,176	275,204	322,316	250,598
Water Operations	2,584,992	2,755,632	2,773,731	3,020,760
Wastewater Operations	1,072,888	1,109,030	1,092,222	1,150,206
Electric Operations	9,386,886	8,409,007	9,386,886	9,371,325
City Services	180,280	184,025	184,102	193,827
Non-Departmental	1,305,771	1,330,954	1,388,555	1,703,349
Interfund Transfers	594,260	867,114	867,114	972,630
Debt Service	1,219,687	1,234,541	1,169,403	1,248,573
Capital Outlay	258,504	206,000	78,619	572,000
TOTAL EXPENDITURES	16,877,445	16,371,507	17,262,949	18,483,268



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>2010-11</u>	<u>2011-12</u>	<u>2012-13</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	64,423	72,628	56,051	62,087
FICA	5,575	5,930	6,559	4,877
Vacation	3,207	-	3,311	-
Sick Leave	2,917	-	15,094	-
Overtime	22	500	52	500
Retirement	12,116	12,769	13,925	10,453
Longevity	4,150	4,390	4,390	1,160
Insurance	14,055	15,081	12,876	14,782
Workers Compensation	169	158	158	131
Texas Workforce Commission	144	198	783	198
Total Personnel Costs	106,779	111,654	113,199	94,188
Supplies & Maintenance				
Office Supplies	2,131	1,200	1,127	1,200
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	1,361	1,200	1,136	800
Non-Capital Tools & Equip	4,763	550	-	550
Maintenance- Office Equipment	-	100	25	100
Maintenance- Radios	-	-	-	-
Total Supplies & Maint	8,256	3,050	2,288	2,650
Services				
Telephone	2,689	1,800	1,587	1,600
Postage	30,266	27,000	29,893	22,000
Travel/Training	-	-	-	1,000
Printing	12,335	14,100	13,989	14,100
General Liability Insurance	546	600	532	550
Dues/Subscriptions/Membersh	-	-	-	-
Bad Debt Expense	73,669	60,375	94,614	60,380
Depreciation Expense	-	-	-	-
Computer Programming	625	625	625	630
Bank Fees	36,305	52,000	61,841	52,000
Collection Agency Fees	2,706	4,000	3,748	1,500
Total Services	159,141	160,500	206,829	153,760
Capital Outlay				
Furniture & Fixtures	-	-	-	-
Office Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Utility Administration	274,176	275,204	322,316	250,598

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Quality Control Foreman	11	0	1	1
Meter Reader	10	2	1	2
		<u>2</u>	<u>2</u>	<u>3</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>2010-11</u>	<u>Estimate</u> <u>2011-12</u>	<u>Projected</u> <u>2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	47,618	47,009	53,098	85,002
FICA	4,238	3,964	4,563	6,834
Vacation	1,399	-	3,471	-
Sick Leave	898	-	522	-
Overtime	3,279	4,200	3,708	4,200
Retirement	9,139	8,533	9,487	14,648
Longevity	360	610	410	130
Insurance	13,533	15,081	11,664	22,173
Workers Compensation	1,277	1,195	1,195	2,060
Texas Workforce Commission	250	198	896	297
Contract Labor	-	29,650	29,936	-
Total Personnel Costs	81,990	110,440	118,949	135,344
Supplies & Maintenance				
Copier Expense	-	-	2	-
Wearing Apparel	1,186	1,900	1,997	2,600
Vehicle Fuel	10,460	8,760	8,757	10,000
Non-Capital Tools & Equip	4,564	3,100	3,478	3,600
Water ERT Project	-	9,200	10,607	-
Electric ERT Project	-	4,900	4,867	-
Maintenance- Motor Vehicles	1,474	1,400	1,249	1,500
Maintenance- Water Meters	3,354	5,600	8,069	4,600
Maintenance- Electric Meters	1,210	1,000	711	1,000
Maintenance- Radios & Assoc	5,484	6,660	9,667	6,960
Total Supplies & Maint	27,731	42,520	49,404	30,260
Services				
Consultants, Architects	-	3,200	3,137	-
Telephone	-	1,240	1,633	1,430
Postage	776	450	240	450
Travel/Training	305	150	6	150
General Liability Insurance	1,447	1,700	1,412	1,450
Dues/Subscription/Membersh	140	140	70	140
Meter Testing	608	19,050	18,429	1,550
Employee Certification	-	350	-	350
Total Services	3,276	26,280	24,927	5,520
Capital Outlay				
Radios & Assoc Equipment	-	-	11,983	-
Water Meters and Bases	55,038	40,000	49,060	50,000
Electric Meters and Bases	14,295	10,000	12,415	-
Total Capital Outlay	69,333	50,000	73,458	50,000
Total Meter Reading	182,330	229,240	266,739	221,124

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 2010-11	Estimate 2011-12	Projected 2012-13
Total millions of gallons produced	441	480	500
Amount of operating expenditures per million gallons treated	\$551.10	\$1,779.20	\$500.20

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Supplies and Maintenance				
Chemicals	27,424	29,000	28,173	37,500
Non-Capital Tools and Equip	11,000	11,000	11,269	11,000
Maintenance- Buildings	-	-	-	-
Maintenance- Plant Pump, Motor	24,000	31,500	31,465	36,000
Maintenance- Pump Stations	35,298	36,000	36,011	45,000
Total Supplies and Maintenance	97,722	107,500	106,918	129,500
Services				
Consultants, Architects, Engineer	-	-	-	-
Electricity	58,774	90,500	61,382	160,000
Sample Testing	7,100	2,100	2,295	3,100
Ground Water Distric Fees	109,033	120,000	102,480	180,000
Total Services	174,907	212,600	166,156	343,100
Capital Outlay				
Pumps, Motors, Chlorinators	-	-	-	-
New Water Wells	-	-	-	-
Land	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Ground Water	272,629	320,100	273,074	472,600

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Plant Operators I	13	4	4	4
Plant Operators II	12	2	2	2
		<u>6</u>	<u>6</u>	<u>6</u>

<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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Total millions of gallons treated	72	94	95
Total operating expenditures per million gallons treated	\$4,029	\$3,965	\$3,965

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	147,716	168,932	159,327	205,037
FICA	14,914	14,333	15,050	16,912
Vacation	8,472	-	6,388	-
Sick Leave	4,927	-	5,500	-
Overtime	38,048	15,000	30,572	12,000
Retirement	32,887	30,854	32,218	36,250
Longevity	2,830	3,430	3,430	4,030
Insurance	35,138	37,702	35,186	44,346
Workers Compensation	4,578	4,321	4,321	5,098
Texas Workforce Commission	360	495	1,296	594
Total Personnel Costs	289,869	275,067	293,288	324,268
Supplies & Maintenance				
Office Supplies	169	100	100	100
Janitorial Supplies	200	200	52	200
Wearing Apparel	1,610	1,900	1,941	1,400
Chemicals	50,264	43,317	43,317	47,140
Non-Capital Tools & Equip	1,855	2,200	2,192	1,700
Laboratory Supplies	2,072	4,368	4,367	4,000
Maintenance- Plant Pumps	10,017	6,000	6,144	10,000
Maintenance - Sta Pumps & Val	-	-	52	-
Maintenance- Filters	4,300	20,000	19,466	65,000
Maintenance- EDR	2,169	2,190	1,959	2,190
Total Supplies & Maint	72,656	80,275	79,589	131,730
Services				
Consultant, Architect, Engin	700	100,000	7,756	10,000
Electricity	9,872	10,000	9,505	10,000
Water	1,388	1,700	1,006	1,700
Telephone	5,120	-	-	-
Sewer	797	900	577	900
Postage	12	100	13	100
Travel/Training	1,271	1,700	1,452	1,700
Water Inspection Fee	10,623	10,625	10,623	10,625
General Liability Insurance	1,503	7,700	1,470	1,500
Water Purchase- BRA	695,100	695,000	691,100	695,000
Water Purchase - SWATS	537,654	503,825	609,838	600,000
Dues/Subscriptions/Membersh	300	300	300	300
Other- Employee Certification	456	150	12	650
Sample Testing	6,571	8,500	8,500	5,500
Total Services	1,271,366	1,340,500	1,342,151	1,337,975
Capital Outlay				
Water Treatment Plant	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Water Treatment	1,633,892	1,695,842	1,715,028	1,793,973

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Water Distribution Superintendent	18	1	1	1
Water Foreman		0	0	0
Utility Equipment Operator I	13	1	1	0
Utility Equipment Operator II	12	2	2	2
		<u>4</u>	<u>4</u>	<u>4</u>

Performance Objectives

- 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.

Related to Goal

A
A
B
A
B

Performance Measures

	<u>Actual 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	130,628	150,344	140,870	143,293
FICA	11,944	12,550	12,973	11,729
Vacation	6,408	1,314	7,839	-
Sick Leave	7,041	1,487	3,900	-
Overtime	22,094	7,000	18,633	7,000
Retirement	26,332	26,710	27,860	25,142
Longevity	3,315	3,905	3,625	3,030
Insurance	30,998	33,931	31,466	29,564
Workers Compensation	3,584	3,347	3,347	3,529
Texas Workforce Commission	499	446	1,171	396
Total Personnel Costs	242,843	241,034	251,686	223,683
Supplies & Maintenance				
Office Supplies	270	105	76	105
Wearing Apparel	1,815	2,300	2,265	2,300
Vehicle Fuel	13,795	8,800	15,837	8,800
Non-Capital Tools & Equip	2,583	2,000	1,607	2,000
Lab Equipment & Supplies	2,551	2,000	2,640	2,000
Maintenance- Motor Vehicles	17,029	7,134	4,965	11,250
Maintenance- Water Mains	45,162	56,866	56,988	60,000
Maintenance- Minor Equip	1,547	1,195	1,115	1,195
Maintenance- Water Service	22,763	17,000	18,004	17,000
Maintenance- Plant Pumps	3,320	3,400	3,247	3,400
Maintenance- Heavy Equip	8,039	15,800	15,565	7,800
Maintenance- Barricades	-	280	263	280
Maintenance- Hydrants	11,349	3,000	2,789	8,000
Maintenance- Pump Stations	7,667	7,000	6,976	9,000
Maintenance- Water Storage	6,147	6,570	5,006	66,650
Total Supplies & Maint	144,036	133,450	137,345	199,780
Services				
Consultants/Arch/Engin	6,007	2,500	-	20,000
Electricity	138,510	100,000	120,525	100,000
Telephone	1,492	1,200	1,125	1,050
Postage	-	-	73	-
Travel/Training	1,437	1,480	1,437	1,400
General Liability Insurance	20,848	20,348	20,238	20,350
Equipment Rental/Lease	-	400	-	400
Long-term Lease Purchase	3,929	53,488	53,488	9,850
Land Lease	5,000	5,000	5,000	5,000
Dues, Subscriptions, Membersh	350	350	350	350
Other - Employee Certification	550	700	582	700
Sample Testing	474	500	500	500
Total Services	178,597	185,966	203,318	159,600
Capital Outlay				
Heavy Construction Equipment	-	-	-	22,000
Water Mains & Tie-ins	85,046	-	-	45,000
Total Capital Outlay	85,046	-	-	67,000
Total Water Distribution	650,521	560,450	592,349	650,063

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Wastewater Superintendent	18	1	1	1
Wastewater Treatment Foreman		0	0	1
Lab Technician	14	1	1	1
Treatment Plant Maint. Technician	13	1	1	0
Plant Operators	12	3	3	3
		6	6	6

<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</u>	<u>Estimate</u>	<u>Projected</u>
	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</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

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	222,493	242,153	226,822	250,712
FICA	20,660	19,815	20,849	20,525
Vacation	9,324	-	13,637	-
Sick Leave	4,504	-	5,273	-
Overtime	25,589	9,000	28,374	9,000
Retirement	45,707	42,659	45,216	43,997
Longevity	7,150	7,870	7,870	8,590
Insurance	42,165	45,242	43,417	44,346
Workers Compensation	4,502	4,231	4,231	4,382
Texas Workforce Commission	432	594	1,651	594
Total Personnel Costs	382,525	371,564	397,340	382,147
Supplies & Maintenance				
Office Supplies	465	715	711	450
Copier Expense	108	200	67	-
Janitorial Supplies	723	700	963	700
Wearing Apparel	2,391	2,300	2,431	1,800
Vehicle Fuel	14,595	12,000	14,333	12,000
Chemicals	25,370	22,215	25,519	30,000
Non-Capital Tools & Equip	6,126	6,000	6,009	6,000
Laboratory Supplies	6,443	7,000	7,000	6,400
Maintenance- Buildings	209	600	182	600
Maintenance- Vehicles	5,519	5,660	5,597	4,100
Maintenance- Minor Equipm	621	-	-	1,000
Maintenance- Plant, Pumps, M.	45,036	26,410	27,074	40,000
Maintenance- UV	2,597	2,500	2,500	2,500
Maintenance- Heavy Equip	10,000	15,500	15,494	10,000
Maintenance- Sewer Service	664	100	92	250
Maintenance-SCADA	-	-	-	5,000
Maintenance- Grounds	5,385	2,000	1,917	2,000
Maintenance- Radios & Assoc	813	1,000	965	1,000
Total Supplies & Maint	127,064	104,900	110,855	123,800

WASTEWATER TREATMENT

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Services				
Consultants/Arch/Engin	-	-	-	-
Electricity	156,155	150,000	160,982	150,000
Water	144	300	183	300
Telephone	8,464	1,025	1,022	1,060
Postage	37	60	53	60
Travel/Training	2,629	1,835	1,740	3,300
Advertising	-	-	-	500
Sewer Plant Inspection	12,087	10,750	10,705	12,500
Refuse Pickup	36,322	32,500	31,836	33,000
General Liability Insurance	16,460	18,060	16,380	16,500
Equipment Rental/Lease	223	-	-	-
Long-term Lease/Purchase	-	-	-	5,472
Dues, Subscriptions, Membersh	280	280	280	280
Employee Certification	333	800	777	800
Sample Testing	4,768	6,320	6,241	8,000
Total Services	237,902	221,930	230,198	231,772
Capital Outlay				
Lab & Other Equipment	-	-	-	-
Pickups	-	-	-	-
Groundskeeping Equipment	-	-	-	-
Pumps & Motors	-	-	-	-
Sewer Plant & Improvements	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Wastewater Treatment	747,491	698,394	738,393	737,719



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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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Secretary	11	1	1	1
Utility Equipment Operator I	12	0	0	1
Utility Equipment Operator II	12	1	1	1
		<u>2</u>	<u>2</u>	<u>3</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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	43,184	49,656	39,961	87,762
FICA	3,839	4,965	3,891	7,386
Vacation	2,820	1,314	4,337	-
Sick Leave	2,442	1,487	1,755	-
Overtime	5,437	10,000	6,143	8,000
Retirement	8,618	10,690	7,876	15,832
Longevity	2,265	2,445	2,445	790
Insurance	10,536	11,310	10,718	22,173
Workers Compensation	816	764	764	1,865
Texas Workforce Commission	106	149	375	297
Total Personnel Costs	80,065	92,780	78,265	144,105
Supplies & Maintenance				
Office Supplies	-	-	2	-
Wearing Apparel	743	1,000	1,064	1,000
Vehicle Fuel	5,107	5,000	4,958	5,000
Chemicals	8,339	8,100	6,492	8,100
Non-Capital Tools & Equip	3,372	3,400	3,213	3,400
Maintenance- Motor Vehicles	8,222	8,957	4,032	8,960
Maintenance- Minor Equip	1,726	2,250	1,835	1,500
Maintenance- Plant Pumps	55,892	48,500	48,500	48,500
Maintenance- Sewer Mains	95,151	140,541	126,936	101,550
Maintenance- Heavy Equip	8,110	7,600	6,876	7,600
Maintenance- Sewer Services	1,732	4,400	3,336	4,400
Maintenance- Stations, Pumps	6,032	500	1,292	-
Total Supplies & Maint	194,425	230,248	208,536	190,010
Services				
Consultants, Architects, Engin	-	14,250	-	5,000
Electricity	43,019	46,000	39,685	46,000
Telephone	1,113	-	110	-
Travel/Training	545	1,000	999	1,000
General Liability Insurance	2,351	2,351	2,316	2,360
Equipment Rental/Lease	226	1,000	769	1,000
Long-term Lease/Purchase	3,654	22,382	22,382	22,382
Dues, Subscriptions, Membersh	-	125	125	130
Employee Certification	-	500	642	500
Total Services	50,907	87,608	67,027	78,372
Capital Outlay				
Sewer Mains & Tie-Ins	74,764	-	-	-
Miscellaneous Tools	-	-	-	70,000
Lift Stations	24,200	-	-	100,000
Safety Equipment	-	-	-	140,000
Total Capital Outlay	98,964	-	-	310,000
Total Wastewater Collection	424,361	410,636	353,829	722,487

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.

Program Personnel

<u>Title</u>	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Electric Distribution Operations Manager	22	1	1	1
Senior Lineman	18	1	1	1
Lineman- First Class	17	1	1	2
Lineman- Second Class	16	1	1	1
Groundman	10	2	2	2
		<u>6</u>	<u>6</u>	<u>7</u>

Performance Objectives

Related to Goal

- | | |
|---|---|
| • 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 |

Performance Measures

	<u>Actual</u> <u>2010-11</u>	<u>Estimate</u> <u>2011-12</u>	<u>Projected</u> <u>2012-13</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	\$59.00	\$78.50	\$78.50
*(per 1,000Kwh)			

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	243,880	276,447	243,880	339,642
FICA	24,471	25,665	24,471	30,555
Vacation	23,345	-	23,345	-
Sick Leave	5,962	-	5,962	-
Overtime	56,119	49,000	56,119	49,000
Retirement	54,359	55,253	54,359	65,496
Longevity	9,330	10,050	9,330	10,770
Insurance	42,166	45,242	42,166	51,737
Workers Compensation	3,095	2,880	3,095	3,429
Texas Workforce Commission	432	594	432	693
Contract Labor	1,542	1,000	1,542	2,900
Total Personnel Costs	464,701	466,131	464,701	554,222
Supplies & Maintenance				
Office Supplies	70	100	70	100
Wearing Apparel	3,661	4,700	3,661	4,700
Vehicle Fuel	12,108	15,000	12,108	15,000
Non-Capital Tools & Equip	1,180	4,300	1,180	1,500
Maintenance- Elec Primaries	44,280	23,700	44,280	27,700
Maintenance- Elec Second	26,907	19,700	26,907	29,800
Maintenance- Motor Vehicles	4,298	3,800	4,298	3,800
Maintenance- Minor Equip	259	420	259	420
Maintenance- Heavy Equip	8,033	7,900	8,033	6,000
Maintenance- Holiday Lighting	4,804	3,100	4,804	6,000
Total Supplies & Maint	105,599	82,720	105,599	95,020
Services				
Consultants/Arch/Engin	2,034	9,100	2,034	6,000
Natural Gas	994	2,400	994	2,400
Electric Transmission Chair	98,812	-	98,812	-
Substation Charges	390,730	327,884	390,730	377,884
Power Purchase for Resale	8,311,565	7,465,000	8,311,565	8,311,564
Telephone	2,429	1,200	2,429	1,380
Postage	1	50	1	50
Travel/Training	625	1,800	625	2,000
General Liability Insurance	4,999	5,400	4,999	5,000
Long-term Lease Purchase	1,690	41,522	1,690	10,105
Dues, Subscriptions, Member	-	4,300	-	2,200
Tree Trimming	2,707	1,500	2,707	3,500
Total Services	8,816,586	7,860,156	8,816,586	8,722,083
Capital Outlay				
Electric Primaries	5,160	123,000	5,160	112,000
Line Equipment and Controls	-	33,000	-	33,000
Total Capital Outlay	5,160	156,000	5,160	145,000
Total Electric	9,392,047	8,565,007	9,392,047	9,516,325

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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
City Services Director	25	1	1	1
Administrative Assistant	13	<u>1</u>	<u>1</u>	<u>1</u>
		<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 2010-11</u>	<u>Estimate 2011-12</u>	<u>Projected 2012-13</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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	106,849	123,405	116,948	127,070
FICA	9,733	10,147	10,104	10,446
Vacation	8,352	-	2,783	-
Sick Leave	4,643	-	4,455	-
Overtime	-	-	93	-
Retirement	20,928	21,846	21,180	22,392
Longevity	4,200	4,440	4,440	4,680
Insurance	14,055	15,081	14,682	14,782
Workers Compensation	282	271	271	279
Texas Workforce Commission	144	198	522	198
Total Personnel Costs	169,187	175,388	175,478	179,847
Supplies & Maintenance				
Office Supplies	312	400	480	400
Copier Expense	2,762	1,780	1,684	5,490
Non-Capital Equip & Tools	-	200	200	-
Maintenance- Office Equip	-	-	-	-
Maintenance - Radios	-	-	-	-
Total Supplies & Maint	3,074	2,380	2,364	5,890
Services				
Consultants, Architects, Eng	-	-	-	-
Telephone	2,390	600	681	690
Postage	166	100	15	100
Travel/Training	157	250	226	2,000
Legal Advertising	-	-	-	-
General Liability Insurance	507	507	493	500
Dues, Subscriptions, Membersh	-	-	-	-
Car Allowance	4,800	4,800	4,846	4,800
Total Services	8,019	6,257	6,261	8,090
Capital Outlay				
Office Equipment	-	-	-	-
Furniture & Fixtures	-	-	-	-
Miscellaneous Tools	-	-	-	-
Total Capital Outlay	-	-	-	-
Total City Services	180,280	184,025	184,102	193,827

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 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Supplies and Maintenance				
Non-Office Supplies	8,767	8,000	10,351	8,000
Wearing Apparel	1,065	1,300	963	1,300
Total Supplies and Maintenance	<u>9,832</u>	<u>9,300</u>	<u>11,314</u>	<u>9,300</u>
Services				
Audit & Accounting	18,140	18,150	18,150	18,250
Consultants/Architects/Engineers	-	-	-	-
Legal Expense	9,805	-	-	-
Inventory Damage/Loss	-	700	522	700
Cable Television	302	350	80	350
Meeting Expenses	1,040	1,200	405	1,200
Contribution to Weatherford College	3,000	36,000	36,000	36,000
Shared Allocation	520,326	535,339	550,763	634,157
Utility Franchise Fee	724,326	660,795	686,206	834,272
Contribution to Economic Develop	-	50,000	50,000	50,000
Contingency Expense	-	-	-	100,000
Transfer to Airport (Land Acq)	-	-	-	-
Transfer to General Fund	373,830	328,212	328,212	398,664
Transfer to Utility Debt Service	1,219,687	1,234,541	1,169,403	1,248,573
Transfer to Utility Bond Reserve	18,120	18,120	33,954	18,120
Transfer to General Debt Service	220,430	538,902	538,902	573,966
Transfer to Warehouse Fund	-	-	-	-
Transfer to Future Construction	-	-	-	-
Miscellaneous Fees	880	1,000	1,160	1,000
Arbitrage Fees	-	-	-	-
Total Services	<u>3,109,886</u>	<u>3,423,309</u>	<u>3,413,758</u>	<u>3,915,252</u>
Capital Outlay				
Fences	-	-	-	-
Land	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Non-Departmental	<u>3,119,718</u>	<u>3,432,609</u>	<u>3,425,072</u>	<u>3,924,552</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

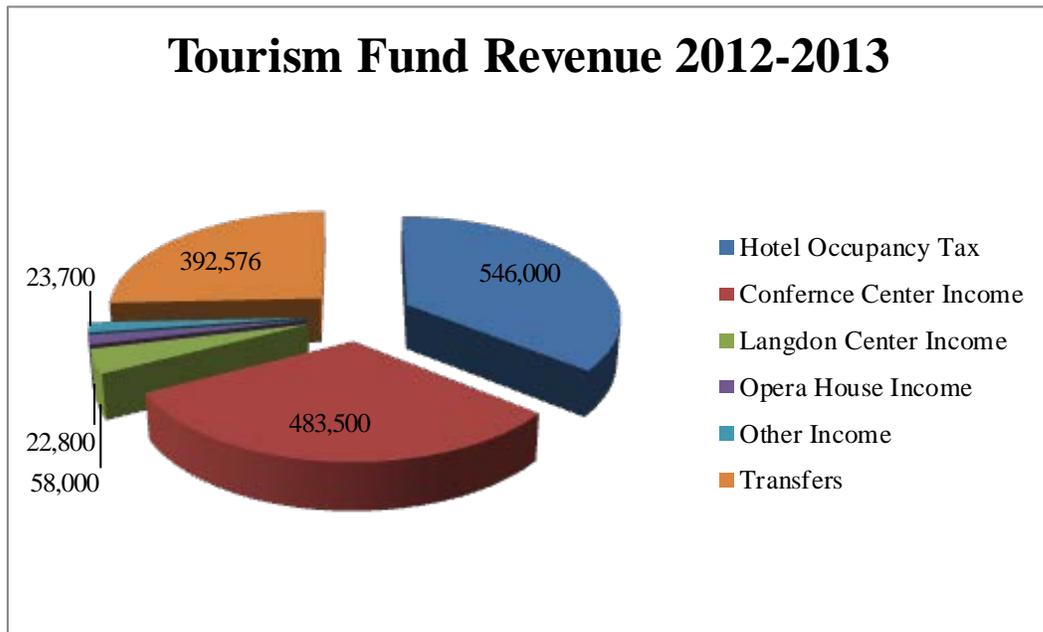
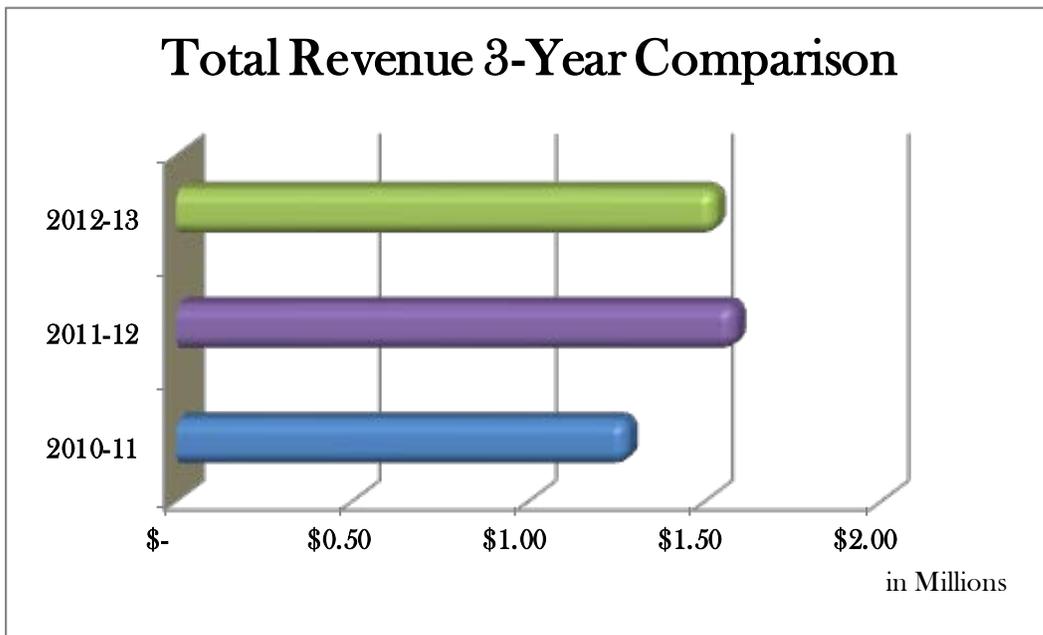
- | | |
|--|---|
| • Create an environment that attracts visitors to our community. | D |
| • Maintain the historical integrity of the City, and promote the attractions and characteristics of the community. | D |
| • Work with the community to enhance advertising and presentation of related City literature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

Program Personnel

Title	Pay Class	2010-11	2011-12	2012-13
Convention & Visitors Bureau Director	26	1	1	0
Communication & Marketing Director		0	1	1
Conference Center Operations Manager	21	1	1	1
Sales Manager		0	1	1
Multimedia Systems Technician	19	1	1	1
Administrative Assistant	11	0.5	1	1
Visitor Center Clerk	10	0.5	0.5	0.5
Visitor Center Attendant		0	0	0.75
Group Service Technicians	10	3	3	2.5
Custodian	10	1	1	1
Trolley Driver (PT)	9	2	2	1.5
Bartender (PT)		0	0	1.5
Cashier (PT)		0	0	1
		10	11.5	13.75

TOURISM REVENUES

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Hotel Occupancy Taxes	521,802	500,000	516,739	546,000
Conference Center Income	419,184	483,500	389,851	483,500
Langdon Center Income	-	-	3,000	58,000
Interest Income	(1,710)	-	(2,498)	-
Opera House Income	26,230	20,000	1,500	22,800
Other Income	9,986	17,200	20,479	23,700
Transfers	302,115	563,029	497,029	392,576
TOTAL REVENUES	1,277,607	1,583,729	1,426,100	1,526,576



TOURISM REVENUES

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Taxes				
Hotel Occupancy Taxes	521,802	500,000	516,739	546,000
Total Taxes	521,802	500,000	516,739	546,000
Langdon Center Income				
Lang. Ctr. Facility Rental	-	-	3,000	58,000
Total Langdon Center Income	-	-	3,000	58,000
Conference Center Income				
Conf. Ctr. Concession Revenue	942	2,000	100	2,000
Conf. Ctr. Facility Rental	199,092	273,000	173,703	273,000
Conf. Ctr. Catering Revenue	179,868	150,000	156,198	150,000
Conf. Ctr. Alcoholic Bev. Sales	44,992	35,000	37,431	35,000
Conf. Ctr. Service/Use Fees	16,952	15,000	18,071	15,000
Conf. Ctr. Equipment Rental	12,982	12,000	13,238	12,000
Conf. Ctr. Contracted Svc. Rev	7,021	6,000	5,958	6,000
Conf. Ctr. Group Svc Revenue	13,025	7,000	17,766	7,000
Conf. Ctr. Other Income	11,650	-	-	-
Conf. Ctr. Discounts Given	(67,340)	(16,500)	(32,614)	(16,500)
Total Conference C. Income	419,184	483,500	389,851	483,500
Interest				
Interest Income	(1,710)	-	(2,498)	-
Total Interest	(1,710)	-	(2,498)	-
Other Income				
Novelty Sales	75	200	-	200
Opera House Income	26,230	20,000	1,500	22,800
Marketing/Investment Income	3,571	4,000	3,675	4,000
Groups/Meetings Income	2,849	1,000	14,575	14,500
Other Income	3,446	12,000	2,206	5,000
Cash Short/Over	45	-	23	-
Total Other Income	36,216	37,200	21,979	46,500
Interfund Transfers				
Transfer from General Fund	302,115	563,029	497,029	392,576
Transfer from Hist Properties	-	50,000	50,000	-
Total Interfund Transfers	302,115	563,029	497,029	392,576
TOTAL REVENUES	1,277,607	1,583,729	1,426,100	1,526,576

COMMUNICATION & MARKETING EXPENDITURES

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	113,455	225,958	150,942	220,728
FICA	9,294	18,078	12,516	17,264
Vacation	1,074	-	5,310	-
Sick Leave	3,780	-	3,070	-
Overtime	17	-	279	-
Retirement	16,235	32,008	22,079	26,798
Longevity	765	760	-	140
Insurance	10,124	22,621	15,326	22,173
Workers Compensation	1,107	1,353	1,353	558
Texas Workforce Commission	263	495	1,114	792
Total Personnel Costs	156,114	301,273	211,990	288,454
Supplies & Maintenance				
Office Supplies	17	2,000	2,255	2,000
Books, Maps, Pamphlets	430	-	-	-
Copier Expense	-	22,000	14,093	11,240
Janitorial Supplies	-	-	-	3,000
Items for Resale	-	1,000	-	1,000
Wearing Apparel	-	-	-	-
Vehicle Fuel	-	5,100	4,669	5,100
Non-Capital Tools & Equip	20	4,200	4,073	4,200
Software	1,625	8,000	3,202	-
Maintenance- Vehicles	3,338	6,500	6,541	6,500
Maintenance- Signs	6,090	7,500	-	-
Total Supplies & Maint	11,521	56,300	34,834	33,040

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Services				
Consultants	50,026	7,000	-	4,500
Telephone	-	3,400	2,658	2,760
Postage	-	7,300	2,942	7,300
Travel/Training	4,166	25,000	18,409	24,000
Advertising HGMA	99,122	-	-	-
Advertising & Promotions	184,014	205,439	203,495	205,000
Industry Conferences	-	-	-	-
Entertainer Fees	14,319	29,500	22,255	29,500
Printing	-	7,280	7,225	7,280
General Liability Insurance	-	2,000	1,108	1,200
Equipment Rental/Lease	95	-	-	-
Land Lease for Signs	-	350	65	350
Dues/Subscriptions/Membersh	5,905	7,375	7,197	7,500
Car Allowance	4,800	9,600	4,480	9,600
Tourism Promotions	2,131	10,000	11,502	10,000
Trade Shows	1,380	8,000	4,407	8,000
Fam Tours	-	9,860	-	9,860
Internet Services	-	300	279	-
Group Services	-	-	17	-
Bank Card Fees	-	-	-	-
Miscellaneous Fees	-	5,000	2,909	5,000
Bid Presentations	-	7,000	6,553	7,000
Team Texas	-	10,000	9,445	10,000
Sales Blitz	-	10,000	1,473	10,000
Public Relations	-	35,000	25,531	35,000
Graphic Design Photos	-	20,500	17,988	20,500
Radio	-	13,000	12,550	13,000
Newspaper/Online	-	26,000	21,767	26,000
Madden Publishing	-	15,200	15,181	15,000
Promotional Items	-	15,000	14,544	15,000
Total Services	365,957	489,104	413,979	483,350
Capital Outlay				
Vehicles	-	22,861	22,765	-
Office Equipment	-	-	8,786	-
Signs	-	-	-	-
Total Capital Outlay	-	22,861	31,551	-
Other Services				
Chamber Operations	10,000	10,000	10,000	10,000
Total Other Services	10,000	10,000	10,000	10,000
Total Communication & Mktng	543,592	879,538	702,354	814,844

OPERA HOUSE EXPENDITURES

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	-	-	-	-
FICA	-	-	-	-
Workers Compensation	-	-	-	-
Texas Workforce Commission	-	-	-	-
Contract Labor	-	-	-	-
Total Personnel Costs	-	-	-	-
Supplies & Maintenance				
Office Supplies	397	350	-	350
Scripts, Royalties	-	-	-	-
Janitorial Supplies	88	400	90	400
Production Expenses	-	-	-	-
Non-Capital Equipment	-	-	-	-
Maintenance of Buildings	7,386	4,000	4,422	4,000
Maintenance of Vehicles	-	-	-	-
Total Supplies & Maint	7,871	4,750	4,512	4,750
Services				
Consultants, Architects, Engin	14,050	36,000	36,000	18,000
Electricity	21,449	14,438	8,946	15,000
Water	3,179	3,000	870	3,000
Natural Gas	3,998	3,500	1,467	3,500
Telephone	-	-	-	-
Sewer	1,825	750	500	750
Postage	-	-	-	-
Travel/Training	-	-	-	-
Advertising Promotions	-	-	-	-
Printing	-	-	-	-
General Liability Insurance	3,187	4,020	3,190	3,200
Equipment Rental/Lease	-	-	720	-
Building Lease	-	-	-	-
Bank/ Misc Fees	746	-	146	-
Other Expenses	-	562	561	15,000
Total Services	48,433	62,270	52,399	58,450
Total Opera House	56,304	67,020	56,911	63,200

LANGDON CENTER EXPENDITURES

<u>Account Number</u>	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Personnel Costs				
Regular	-	-	-	-
FICA	-	-	-	-
Vacation	-	-	-	-
Sick Leave	-	-	-	-
Overtime	-	-	-	-
Retirement	-	-	-	-
Longevity	-	-	-	-
Insurance	-	-	-	-
Workers Compensation	-	-	-	-
Texas Workforce Commission	-	-	-	-
Total Personnel Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Supplies & Maintenance				
Janitorial Supplies	-	-	-	-
Non-Capital Equipment	-	-	3	-
Maintenance of Buildings	-	30,000	23,246	-
Total Supplies & Maint	<u>-</u>	<u>30,000</u>	<u>23,249</u>	<u>-</u>
Services				
Consultants, Architects, Engin	-	-	-	-
Electricity	-	-	-	16,440
Water	-	-	-	3,240
Sewer	-	-	-	2,160
Total Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,840</u>
Capital Outlay				
Buildings Improvement	-	-	-	-
Other Vehicles	-	-	-	-
Signs	-	-	-	-
Miscellaneous Tools & Equip.	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Langdon Center	<u>-</u>	<u>30,000</u>	<u>23,249</u>	<u>21,840</u>

CONFERENCE CENTER EXPENDITURES

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	188,503	200,950	196,885	245,022
FICA	15,260	15,549	15,448	18,906
Vacation	8,321	-	5,601	-
Sick Leave	3,939	-	2,022	-
Overtime	-	-	16	-
Retirement	30,524	33,470	30,073	29,924
Longevity	1,465	2,310	1,630	2,110
Insurance	30,319	37,739	32,990	36,955
Workers Compensation	2,606	2,444	2,444	3,377
Texas Workforce Commission	615	594	2,317	1,089
Total Personnel Costs	281,553	293,056	289,426	337,382
Supplies & Maintenance				
Office Supplies	1,586	800	754	1,000
Books, Maps, Pamphlets	-	-	-	-
Copier Expense	18,273	-	-	-
Concessions for Resale	194	-	-	-
Alcoholic Beverage for Resale	17,204	13,000	11,170	16,000
Janitorial Supplies	5,487	10,120	9,181	6,000
Items for Resale	-	-	-	-
Bar Supplies	3,993	4,500	3,608	5,000
Wearing Apparel	1,090	1,000	923	1,000
Vehicle Fuel	7,586	-	2,558	-
Non-Capital Equipment	6,523	10,643	10,901	6,600
Software	-	-	-	-
Maintenance of Buildings	12,123	20,343	20,646	12,700
Maintenance of Vehicles	-	-	79	-
Maintenance of Signs	-	103	-	-
Total Supplies & Maint	74,058	60,509	59,820	48,300

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Services				
Consultants, Architects, Engin	-	-	-	-
Electricity	31,381	30,000	29,777	30,000
Water	6,470	4,000	6,001	4,000
Telephone	6,455	1,600	1,293	1,270
Sewer	3,192	3,000	2,926	3,000
Postage	2,085	-	199	-
Cable Television	1,364	1,500	1,434	1,500
Travel/Training	2,022	-	-	1,000
Advertising Promotions	156	-	-	-
Industry Conference	-	-	-	-
Entertainer Fee	-	-	-	-
Printing	7,213	-	-	-
General Liability Insurance	9,510	9,730	9,248	9,300
Catering Services	177,159	149,500	160,830	150,000
Contract Services	6,696	14,200	273	-
Equipment Rental/Lease	21,269	25,100	20,922	27,100
Dues, Subscriptions, Membersh	1,327	136	136	-
Car Allowance	-	-	-	-
Sales and Promotions	-	-	-	-
Trade Shows	-	-	-	-
Fam Tours	10	-	-	-
Internet Services	28,587	-	257	-
Group Services	9,043	10,840	10,572	9,840
Bank/ Misc Fees	4,632	4,000	4,118	4,000
Miscellaneous Fees	7,722	-	-	-
Special Events	13,769	-	-	-
Total Services	340,060	253,606	247,986	241,010
Capital Outlay				
Buildings Improvement	-	-	-	-
Other Vehicles	-	-	-	-
Signs	-	-	-	-
Miscellaneous Tools & Equip.	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Conference Center	695,671	607,171	597,231	626,692
Total Tourism Expenditures	1,295,567	1,583,729	1,379,746	1,526,576

Airport Fund

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

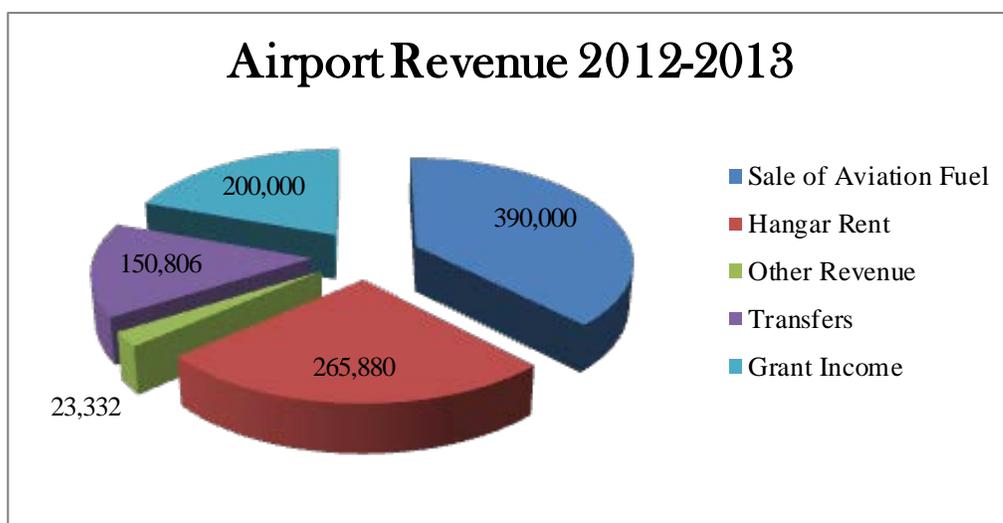
This fund was established to fund the on-going operations associated with the public aviation facilities at the Granbury Regional Airport. The major revenues are derived from hangar rentals and ground lease payments.

<u>Performance Objectives</u>	<u>Related to Goal</u>
• Create and maintain a safe environment and a complete aviation service facility.	B
• Complete all maintenance and development processes to insure customer satisfaction.	B
• Provide all aviation service needed consistent with a small regional airport.	A

<u>Program Personnel</u>				
Title	<u>Pay Class</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Airport Manager	17	0	0	1
Airport Supervisor		0	0	1
Airport Attendant (4 PT)	11	1	1	1.3
		1	1	3.3

AIRPORT FUND REVENUE

Revenue Type	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Interest				
Interest Income	(313)	-	(565)	-
Total Interest	(313)	-	(565)	-
Other Revenue				
Fund Balance Used	-	-	-	-
Sale of Maps/Charts/Other	7,224	8,000	6,778	8,000
Leases on City Property	7,132	14,332	7,132	14,332
Sale of Aviation Fuel - 100LL	385,040	462,570	468,399	265,200
Sale of Aviation Fuel - JetA	-	-	19,752	124,800
Hangar Rent	194,653	200,880	204,740	265,880
Hangar Locking Fee	150	-	-	-
Hangar Rent Penalty Income	303	-	(18)	-
Cost Share Contribution	-	-	-	-
Miscellaneous Income	2,290	1,000	1,380	1,000
Cash Short/Over	24	-	25	-
Total Other Revenue	596,815	686,782	708,188	679,212
Interfund Transfers				
Transfer from General Fund	-	-	-	150,806
Transfer from Land Acquis'n UF	-	-	-	-
Total Interfund Transfers	-	-	-	150,806
Inter-Governmental				
Grant Income - FAA Entitlement	-	-	-	150,000
Grant Income - RAMP	-	-	48,350	50,000
Other State Grants	550	-	-	-
Total Inter-Governmental	550	-	48,350	200,000
TOTAL REVENUES	597,052	686,782	755,973	1,030,018



AIRPORT FUND EXPENDITURES

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Personnel Costs				
Regular	32,794	76,964	84,209	124,379
FICA	2,508	6,366	6,337	9,745
Vacation	-	-	-	-
Sick Leave	-	-	-	-
Overtime	-	-	716	3,000
Retirement	-	3,500	3,764	16,935
Longevity	-	-	-	-
Insurance	40	20	1,310	7,391
Workers Compensation	615	774	574	1,950
Texas Workforce Commission	537	712	1,465	594
Contract Labor	-	-	-	-
Total Personnel Costs	36,494	88,336	98,375	163,994
Supplies & Maintenance				
Office Supplies	159	565	561	365
Copy Machine Supplies	34	60	35	60
Items for Resale	5,906	4,440	4,509	4,030
Janitorial Supplies	440	442	369	490
Concession Supplies	788	1,330	1,299	880
Vehicle Fuel	1,343	1,457	1,488	1,460
Purchase 100LL Gasoline for Resale	329,283	349,190	396,964	237,000
Purchase Jet A Gasoline for Resale	-	-	-	111,000
Non-Capital Tools & Equip	1,193	1,850	1,666	1,050
Maintenance- Runway/Lights	2,791	2,086	2,063	2,900
Maintenance- Buildings	751	1,682	1,540	1,390
Maintenance- Motor Vehicles	1,457	1,123	1,321	730
Maintenance- Minor Equip	150	150	81	150
Maintenance- Pumps/Motors	3,372	2,435	2,446	2,330
Maintenance- Grounds	5,640	72	-	80
Maintenance- Radios & Assoc	1,160	940	801	1,340
Maintenance- Signs	-	40	-	40
Total Supplies & Maint	354,465	367,862	415,141	365,295

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
Services				
Consultants, Architects, Engin	-	-	2,100	-
Electricity	23,620	26,359	21,509	26,360
Water	351	721	1,119	720
Telephone	8,046	200	225	600
Sewer	192	361	191	360
Postage	200	175	167	140
Travel/Training	-	560	1,086	900
Advertising Legal	-	50	289	50
General Liability Insurance	13,260	15,159	12,328	12,500
Longterm Lease/Purchase	-	91,797	91,797	156,935
Equipment Lease/ Purchase	297	-	-	-
Dues, Subscriptions, Membersh	75	414	694	120
Airport Promotions	-	234	-	240
Depreciation Expense	-	-	-	-
Shared Allocation	43,739	44,564	42,112	44,564
Transfer to GF	-	-	-	-
Transfer to UF	-	-	-	-
Debt Service Transfer to GB	-	-	-	-
Bank Card Fees	6,990	7,000	7,451	7,000
Miscellaneous Fees	115	236	200	240
Interest Expense	41,541	-	-	-
Total Services	138,425	187,830	181,267	250,729
Grant Expense				
Consultants, Architects, Engin	-	-	17,500	246,700
AWOS Maintenance	-	-	-	3,300
Total Grant Expense	-	-	17,500	250,000
Capital Outlay				
Building Improvements	-	-	-	-
Signs	-	-	-	-
Miscellaneous Equipment	-	-	-	-
Property Improvements	-	-	120,618	-
Total Capital Outlay	-	-	120,618	-
Total Airport	529,384	644,028	832,900	1,030,018

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

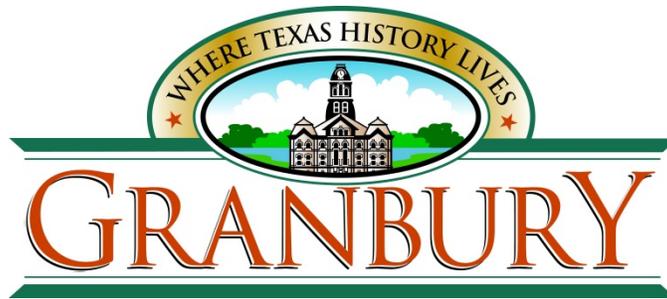
- To acquire land/buildings that are important to the economic development of the City
- To minimize the cost of purchasing land/buildings

REVENUES

<u>Revenue Type</u>	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Interest				
Interest Income	501	-	354	-
Total Interest	<u>501</u>	<u>-</u>	<u>354</u>	<u>-</u>
Other Revenue				
From Fund Balance	-	50,000	-	-
Lease of Property	-	-	-	-
Donations	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Other Revenue	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Interfund Transfers				
Transfer from General Fund	40,000	40,000	40,000	70,000
Total Interfund Transfers	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>70,000</u>
Inter-Governmental				
Loan Proceeds	-	-	-	-
Grant Revenue	-	-	-	-
Total Inter-Governmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>40,501</u>	<u>90,000</u>	<u>40,354</u>	<u>70,000</u>

EXPENDITURES

<u>Account Number</u>	<u>Actual FY 2011</u>	<u>Budgeted FY 2012</u>	<u>Estimated FY 2012</u>	<u>Proposed FY 2013</u>
Supplies & Maintenance				
Maintenance- Buildings	-	-	-	-
Total Supplies & Maint	-	-	-	-
Services				
Consultants, Architects, Eng	10,950	-	29,326	30,000
Legal Expenses	-	-	-	-
Transfer to Tourism	-	50,000	50,000	-
Loan Payment	35,402	40,000	35,402	40,000
Miscellaneous Fees	93	-	31	-
Total Services	<u>46,445</u>	<u>90,000</u>	<u>114,759</u>	<u>70,000</u>
Capital Outlay				
Buildings & Buildings Imp.	-	-	-	-
Property Improvements	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Historical Properties	<u><u>46,445</u></u>	<u><u>90,000</u></u>	<u><u>114,759</u></u>	<u><u>70,000</u></u>



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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 2012-13 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 2012-13 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

2012-13 Capital Improvement Program	General Fund	General Capital Fund	Utility Fund	Utility Capital Fund	Other Funds	Total
Municipal Facilities						
Non-Departmental	-	-	-	-	-	-
Council			-	-	-	-
Management Info Systems	-		-	-	-	-
Total Municipal Facilities	-	-	-	-	-	-
Public Works						
Streets	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Total Public Works	-	-	-	-	-	-
Public Safety						
Police	174,000	-	-	-	-	174,000
Fire	17,000	-	-	-	-	17,000
Total Public Safety	191,000	-	-	-	-	191,000
City Services						
Warehouse	-	-	-	-	-	-
Parks & Recreation	117,000	-	-	-	-	117,000
Cemetery	45,000	-	-	-	-	45,000
Building Maintenance	9,000	-	-	-	-	9,000
Fleet Maintenance	38,000	-	-	-	-	38,000
Total Community Services	209,000	-	-	-	-	209,000
Water/Wastewater						
Meter Reading	-	-	50,000	-	-	50,000
Ground Water	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-
Water Distribution	-	-	67,000	-	-	67,000
Wastewater Treatment	-	-	-	-	-	-
Wastewater Collection	-	-	310,000	-	-	310,000
Total Water/Wastewater	-	-	427,000	-	-	427,000
Electric						
Electric	-	-	145,000	-	-	145,000
Total Electric	-	-	145,000	-	-	145,000
Other Funds						
Airport	-	-	-	-	-	-
Tourism	-	-	-	-	-	-
Historical Properties	-	-	-	-	-	-
Total Other Funds	-	-	-	-	-	-
Total CIP by Fund	400,000	-	572,000	-	-	972,000

CAPITAL IMPROVEMENT PROJECTS

PUBLIC SAFETY IMPROVEMENT PROGRAM

POLICE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Replace Police Fleet Vehicles	Police	General	General Fund Operating	\$174,000

Replace four Patrol Vehicles and one Investigator Vehicle.
Effect on operating budget: None

FIRE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
SCBA Fill Stations	Fire	General	General Fund Operating	\$9,000

Purchase two Self-Contained Breathing Apparatus (SCBA) Fill Stations.
Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Narrow Band Fire Pagers	Fire	General	General Fund Operating	\$8,000

Purchase 20 FCC mandated Narrow Band Fire Pagers.
Effect on operating budget: None

TOTAL PUBLIC SAFETY IMPROVEMENT PROGRAM \$ 191,000

CITY SERVICES IMPROVEMENT PROGRAM

PARKS & RECREATION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Moments in Time Trail	Parks	General	General Fund Operating	\$100,000

Begin Phase II of Moments in Time Trail.

Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Shade Structure for Playground	Parks	General	General Fund Operating	\$10,000

Install shade structure for Hewlett Park playground.

Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Utility Vehicle	Parks	General	General Fund Operating	\$7,000

Purchase new Utility Vehicle for use in Parks system.

Effect on operating budget: None

CEMETERY

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Cemetery Fence	Cemetery	General	General Fund Operating	\$45,000

Complete Cemetery Fence.

Effect on operating budget: None

BUILDING MAINTENANCE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Car Wash	Building Maintenance	General	General Fund Operating	\$9,000

Replace damaged Car Wash.

Effect on operating budget: None

FLEET MAINTENANCE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Automatic Lift	Fleet	General	General Fund Operating	\$20,000

Replace lift with an Automatic Drive-On Lift.
Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Tire Machine and Wheel Balancer	Fleet	General	General Fund Operating	\$18,000

Replace Tire Machine and Wheel Balancer.
Effect on operating budget: None

TOTAL CITY SERVICES IMPROVEMENT PROGRAM \$209,000

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	\$50,000

Purchase new water meters as needed.
Effect on operating budget: None

WATER DISTRIBUTION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Shoring Equipment	Water Distribution	Utility	Utility Fund Operating	\$22,000

Purchase shoring equipment for crew safety.
Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Scout Camp Pump Station	Water Distribution	Utility	Utility Fund Operating	\$45,000

Update Scout Camp Pump Station.
Effect on operating budget: None

WASTEWATER COLLECTION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Back-Up Bar Screen	Wastewater Collection	Utility	Utility Fund Operating	\$140,000
Install back-up bar screen for safety purposes. Effect on operating budget: None				

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Camera System	Wastewater Collection	Utility	Utility Fund Operating	\$70,000
Purchase and Install Camera System in Sewers. Effect on operating budget: None				

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Upgrade Lift Station #7	Wastewater Collection	Utility	Utility Fund Operating	\$100,000
Upgrade Lift Station #7 as needed. Effect on operating budget: None				

TOTAL WATER/WASTEWATER IMPROVEMENT PROGRAM \$427,000

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 \$ 972,000

**Summary of Capital Improvement Projects
Fiscal Years 2012 through 2016**

<i>Uses of Funds by Program</i>	<i>2012/2013</i>	<i>2013/2014</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>
<i>PUBLIC WORKS</i>					
Meter Reading	50,000	70,000	50,000	50,000	50,000
Water Distribution	67,000	75,000	-	-	45,000
Wastewater Treatment	-	-	-	-	25,000
Wastewater Collection	310,000	-	-	-	-
	427,000	145,000	50,000	50,000	120,000
<i>PUBLIC SAFETY</i>					
Police	174,000	138,000	174,000	174,000	138,000
Fire	17,000	-	-	-	-
	191,000	138,000	174,000	174,000	138,000
<i>CITY SERVICES</i>					
Warehouse	-	-	25,000	-	-
Parks & Recreation	117,000	1,260,000	288,000	277,000	318,000
Cemetery	45,000	-	-	-	-
Building Maintenance	9,000	-	-	-	-
Fleet Maintenance	38,000	20,000	-	-	-
	209,000	1,280,000	313,000	277,000	318,000
<i>ELECTRIC</i>					
Electric	145,000	296,000	112,000	-	150,000
	145,000	296,000	112,000	-	150,000
<i>OTHER FUNDS</i>					
Tourism	-	-	100,000	65,000	-
Airport	-	-	2,000,000	200,000	200,000
	-	-	2,100,000	265,000	200,000
Grand Total	972,000	1,859,000	2,749,000	766,000	926,000

**Summary of Financing
Fiscal Years 2012 through 2016**

<i>Source of Funds</i>	<i>2012/2013</i>	<i>2013/2014</i>	<i>2014/2015</i>	<i>2015/2016</i>	<i>2016/2017</i>
Operating Budget - General Fund	400,000	618,000	487,000	451,000	456,000
Operating Budget - Utility Fund	387,000	441,000	162,000	50,000	270,000
Operating Budget - Tourism Fund	-	-	100,000	65,000	-
Operating Budget - Airport Fund	-	-	200,000	200,000	200,000
Impact Fees	185,000	-	-	-	-
Grants	-	800,000	1,800,000	-	-
Grand Total	972,000	1,859,000	2,749,000	766,000	926,000



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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 2012-13 is \$4,625,185. The total General Obligation debt service requirement for fiscal year 2012-13 is \$3,376,612 while the Water, Sewer and Electric systems revenue bond requirement equals \$1,248,573.

Funds for the G.O. Debt Service expenses will come from Ad Valorem Taxes (\$2,802,647). Also, contributing to the Debt Service is the Utility Fund (\$573,966). 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, 2012. Through 2032, the City's General Obligation debt has as total of \$25,319,875 in principal to retire and \$9,687,172 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	A+
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 Combination Tax Certificates of Obligation, Series 2001, all of the outstanding Combination Tax and Revenue Certificates of Obligation Series 2003, and 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

	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
REVENUES				
Ad Valorem Taxes				
Current Taxes	2,715,645	2,547,453	2,547,453	2,782,647
Delinquent Taxes	10,000	10,000	10,000	10,000
Penalty & Interest	10,000	10,000	10,000	10,000
Total Ad Valorem Taxes	2,735,645	2,567,453	2,567,453	2,802,647
Miscellaneous Income				
Interest	-	-	-	-
Total Miscellaneous Income	-	-	-	-
Other Revenue				
From Fund Balance	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Revenue	-	-	-	-
Interfund Transfers				
UT transfer for shared I&S	540,804	538,902	538,902	573,966
Transfer TO/FR UT Debt Svc				
Transfer TO/FR General Debt	-	-	-	-
Tourism Debt Sv. Fund	-	-	-	-
Airport Debt Sv. Fun	-	-	-	-
Total Intrafund Transfers	540,804	538,902	538,902	573,966
TOTAL REVENUES	3,276,450	3,106,355	3,106,355	3,376,612

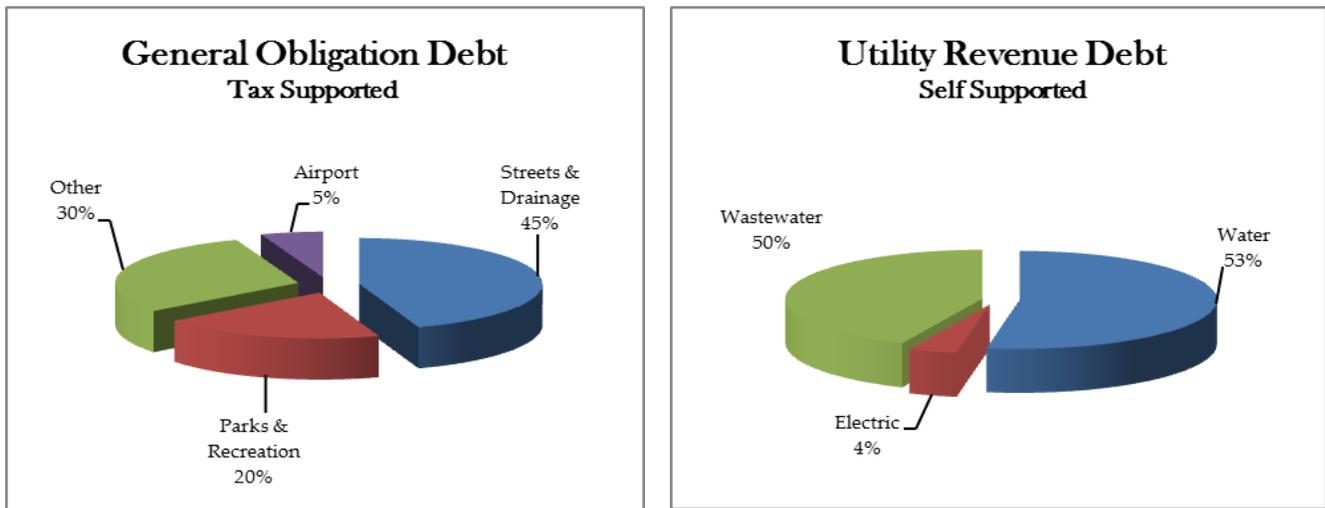
GENERAL DEBT SERVICE

Account Number	Actual FY 2011	Budgeted FY 2012	Estimated FY 2012	Proposed FY 2013
EXPENDITURES				
Transfer to GF	-	-	-	-
Agent Fees	3,572	2,777	2,777	2,777
Cost of Issuance of Bonds	-	-	-	-
99 GO Ref Bonds- Prin	-	-	-	-
99 GO Ref Bonds- Interest	-	-	-	-
01 Tax/Rev CO's- Prin	95,000	-	-	-
01 Tax/Rev CO's- Interest	29,190	-	-	-
03 A Tax/Rev Bonds- Prin	140,000	-	-	-
03 A Tax/Rev Bonds- Interest	101,760	-	-	-
04 GO Ref Bonds- Prin	155,000	-	-	-
04 GO Ref Bonds- Interest	12,525	-	-	-
05 GO Refunding - Principal	280,000	285,000	285,000	420,000
05 GO Refunding - Interest	217,178	207,028	207,028	196,340
05 Tax/Rev CO's - Principal	280,000	-	-	-
05 Tax/Rev CO's - Interest	88,295	-	-	-
06 Tax CO's - Principal	235,000	245,000	245,000	255,000
06 Tax CO's - Interest	174,520	165,120	165,120	155,320
06-A Tax/Rev CO's Principal	40,000	40,000	40,000	45,000
06-A Tax/Rev CO's Interest	24,253	22,473	22,473	20,693
07 Tax/Rev CO's Principal	400,000	415,000	415,000	430,000
07 Tax/Rev CO's Interest	601,133	585,133	585,133	568,533
08 GO Refunding - Principal	255,000	265,000	265,000	220,000
08 GO Refunding - Interest	144,025	135,100	135,100	125,825
11 GO Refunding - Principal	-	580,000	580,000	790,000
11 GO Refunding - Interest	-	158,725	158,725	147,125
Total Debt Service	<u>3,276,450</u>	<u>3,106,355</u>	<u>3,106,355</u>	<u>3,376,612</u>
TOTAL EXPENDITURES	<u><u>3,276,450</u></u>	<u><u>3,106,355</u></u>	<u><u>3,106,355</u></u>	<u><u>3,376,612</u></u>

Outstanding Debt Summary – By Type as of October 1, 2012

	<u>Debt Outstanding</u>	%	<u>2012-13 Principal & Interest</u>
GENERAL OBLIGATION DEBT:			
Tax Supported:			
Streets & Drainage	11,333,598	37%	1,254,511
Parks & Recreation Facilities	4,994,751	16%	552,867
Airport	1,393,665	5%	154,264
Other Improvements	<u>7,597,862</u>	25%	<u>841,004</u>
Subtotal - Tax Supported GO Debt	25,319,875		2,802,647
Self Supporting:			
Electric	1,985,930	40%	227,284
Water	1,383,076	5%	158,289
Wastewater	<u>1,646,118</u>	5%	<u>188,393</u>
Subtotal - Self Supporting GO Debt	5,015,125		573,966
Total General Obligation Debt	30,335,000	100%	3,376,612
UTILITY REVENUE DEBT:			
Electric	354,902	3%	32,985
Water	9,230,310	69%	857,876
Wastewater	<u>3,848,788</u>	29%	<u>357,711</u>
Total Utility Revenue Debt	13,434,000	100%	1,248,573
TOTAL DEBT	43,769,000		4,625,185

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, 2012

Taxable Assessed Valuation	\$1,074,657,827
Constitutional Limit	2.50% of assessed valuation
Maximum Constitutional Revenue Available	\$26,866,446
Tax Rate to Achieve Maximum Tax Revenue	\$2.50 per \$100 of valuation
Tax Rate for FY 2012-13	\$0.4039 per \$100 of valuation
Available Unused Constitutional Max Tax Rate	\$2.10% of assessed valuation

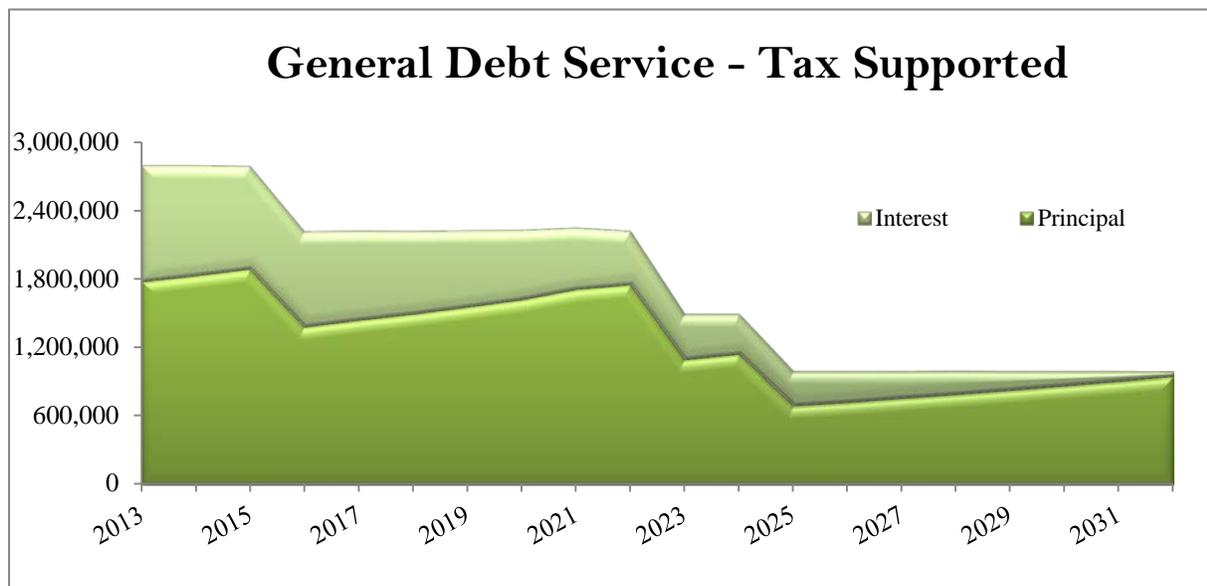
The City operates under a Home Rule Charter that adopts the constitutional provisions. Under rules promulgated by the Office of the Attorney General of Texas, such office will not approve tax bonds of the City unless the City can demonstrate its ability to pay debt service requirements on all outstanding 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

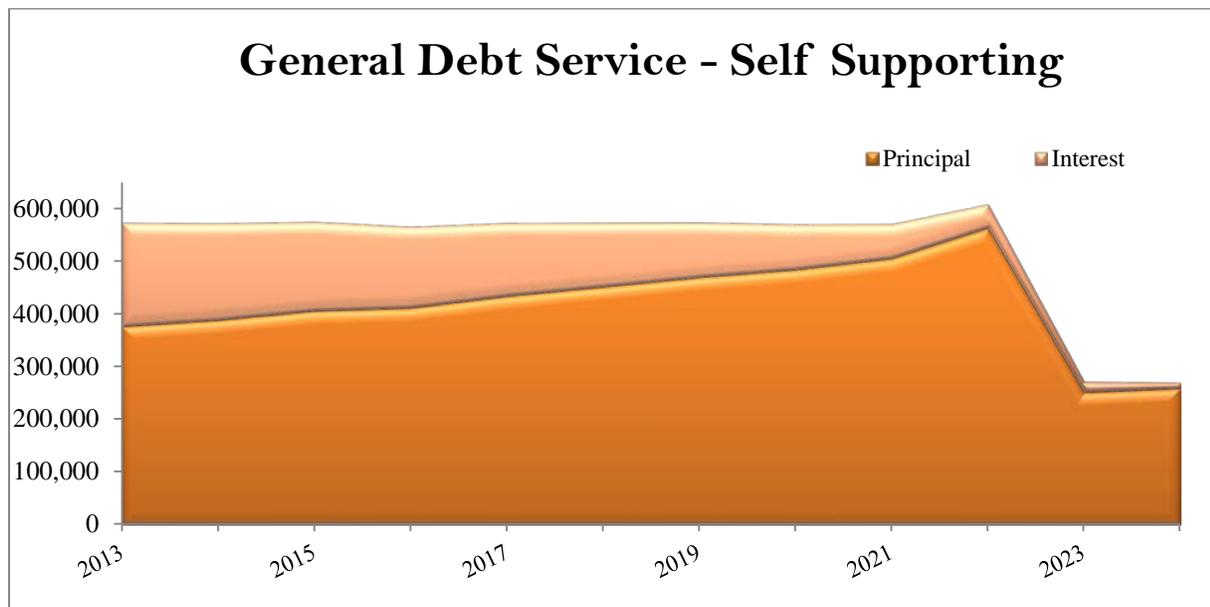
Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2013	25,319,875	1,782,625	1,017,806	2,800,431
2014	23,537,250	1,835,375	963,698	2,799,073
2015	21,701,875	1,893,125	899,561	2,792,686
2016	19,808,750	1,387,250	833,153	2,220,403
2017	18,421,500	1,445,000	781,278	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

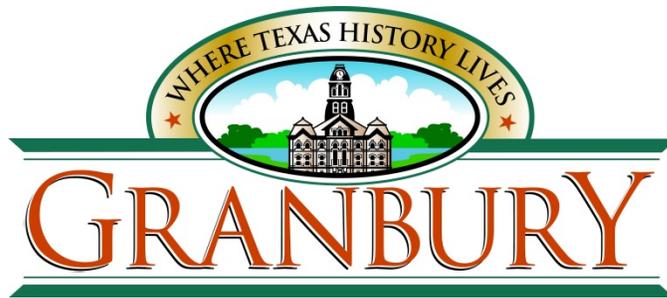


Summary of Debt Service Charges to Maturity

General Obligation Bonds and Certificates of Obligation - SELF SUPPORTING

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2013	5,015,125	377,375	196,030	573,405
2014	4,637,750	389,625	182,535	572,160
2015	4,248,125	406,875	168,380	575,255
2016	3,841,250	412,750	153,375	566,125
2017	3,428,500	435,000	137,905	572,905
2018	2,993,500	452,250	121,372	573,622
2019	2,541,250	470,625	103,282	573,907
2020	2,070,625	485,375	84,997	570,372
2021	1,585,250	506,250	64,770	571,020
2022	1,079,000	564,625	44,053	608,678
2023	514,375	253,000	20,837	273,837
2024	261,375	261,375	10,588	271,963





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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.

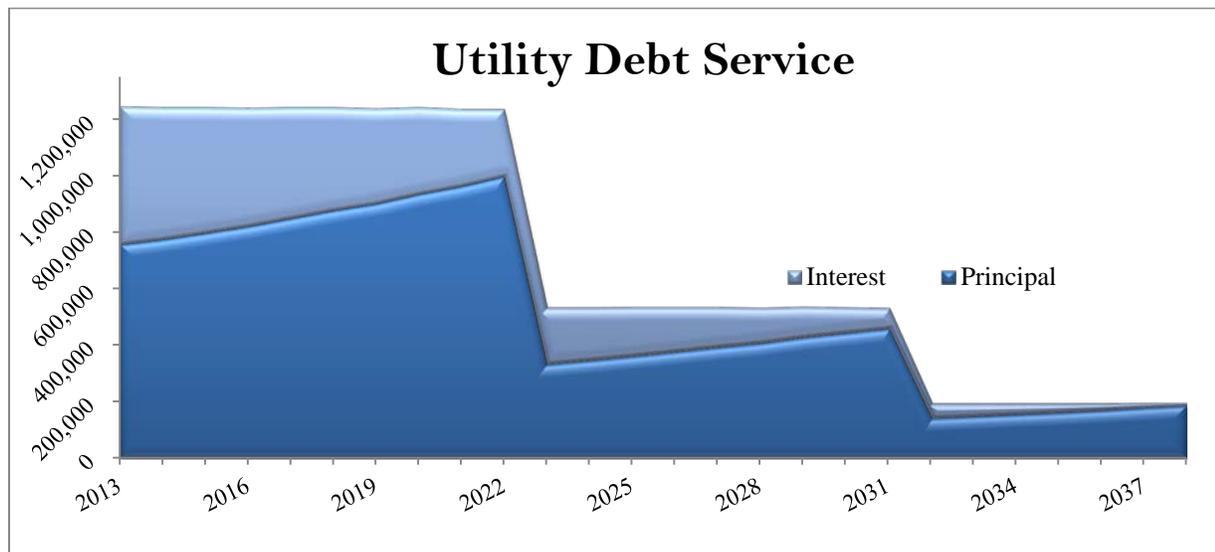
Utility System Revenue Improvement and Refunding Bonds, Series 2003 – On July 15, 2003, the City Council passed an ordinance to refund the City's Utility System Combination and Subordinate Lien Revenue Refunding Bonds, Series 2003, in the amount of \$4,005,000, to make improvements, repairs and extensions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

Utility System Revenue Refunding Bonds, Series 2012 – On January 1, 2012, the City Council passed an ordinance authorizing the issuance of \$4,700,000 in bonds for the purpose of providing funds to construct and improve the City's water and wastewater system, including the acquisition of sites and pay costs related to the issuance of the Bonds.

Summary of Utility Debt Service Charges to Maturity

Year Ending September 30	Outstanding Beginning of Year	Principal	Interest	Total Requirements
2013	13,434,000	757,000	490,523	1,247,523
2014	12,677,000	775,000	469,153	1,244,153
2015	11,902,000	798,000	446,278	1,244,278
2016	11,104,000	821,000	421,318	1,242,318
2017	10,283,000	849,000	395,623	1,244,623
2018	9,434,000	878,000	366,168	1,244,168
2019	8,556,000	901,000	338,658	1,239,658
2020	7,655,000	935,000	308,875	1,243,875
2021	6,720,000	963,000	275,019	1,238,019
2022	5,757,000	998,000	239,334	1,237,334
2023	4,759,000	337,000	201,480	538,480
2024	4,422,000	351,000	187,515	538,515
2025	4,071,000	366,000	172,970	538,970
2026	3,705,000	381,000	157,800	538,800
2027	3,324,000	397,000	142,005	539,005
2028	2,927,000	412,000	125,540	537,540
2029	2,515,000	432,000	108,450	540,450
2030	2,083,000	448,000	90,535	538,535
2031	1,635,000	464,000	71,950	535,950
2032	1,171,000	146,000	52,695	198,695
2033	1,025,000	152,000	46,125	198,125
2034	873,000	159,000	39,285	198,285
2035	714,000	166,000	32,130	198,130
2036	548,000	174,000	24,660	198,660
2037	374,000	183,000	16,830	199,830
2038	191,000	191,000	8,595	199,595



**SCHEDULE OF TOTAL BOND INDEBTEDNESS
PRINCIPAL AND INTEREST REQUIREMENTS FOR FY 2013**

	Total Outstanding 10/01/12	FY 2013 Principal	FY 2013 Interest	FY 2013 Total P/I
General Obligation Bond 2005 Refunding Bonds	5,010,000	420,000	196,340	616,340
Certificates of Obligation 2006 Combination Tax & Revenue CO's	3,845,000	255,000	155,320	410,320
Certificates of Obligation 2006A CO's	465,000	45,000	20,693	65,693
Certificates of Obligation 2007 CO's	13,065,000	430,000	568,533	998,533
General Obligation Bond 2008 Refunding Bonds	3,290,000	220,000	125,825	345,825
General Obligation Bond 2011 Refunding Bonds	4,660,000	790,000	147,125	937,125
Revenue Bonds 1998 Subordinate Lien Utility System	2,769,000	57,000	124,605	181,605
Revenue Bonds 1999 Subordinate Lien Utility System	220,000	5,000	9,900	14,900
Revenue Improvement & Refunding Bonds 2003B Utility System	500,000	245,000	14,755	259,755
Revenue Bonds 2010 Refunding Bond	5,395,000	270,000	172,763	442,763
Revenue Bonds 2012 Utility System	4,550,000	180,000	168,500	348,500
TOTAL	\$ 43,769,000	\$ 2,917,000	\$ 1,704,358	\$ 4,621,358

Debt Schedules:

Combination General Obligation Refunding Bonds			
2005- \$6,535,000			
Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
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	5,010,000	1,173,475	6,183,475

Combination Tax and Revenue Bond			
Certificates of Obligation			
2006- \$4,980,000			
Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
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	3,845,000	1,088,981	4,933,981

Debt Schedules:

Tax and Revenue Bond Certificates of Obligation 2006A- \$680,000 Principal Due - August 15			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	465,000	109,248	574,248

Tax and Revenue Bond Certificates of Obligation 2007- \$15,050,000 Principal Due - August 15			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	13,065,000	6,941,260	20,006,260

Debt Schedules:

Combination General Obligation Refunding Bonds			
2008- \$4,540,000			
Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
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	345,000	13,800	358,800
Total	<u>3,290,000</u>	<u>912,725</u>	<u>4,202,725</u>

Combination General Obligation Refunding Bonds			
2011- \$5,845,000			
Principal Due - August 15			
Fiscal Year	Principal	Interest	Total
2013	790,000	147,125	937,125
2014	805,000	131,325	936,325
2015	825,000	107,175	932,175
2016	280,000	82,425	362,425
2017	290,000	74,025	364,025
2018	295,000	65,325	360,325
2019	310,000	55,000	365,000
2020	325,000	42,600	367,600
2021	365,000	29,600	394,600
2022	375,000	15,000	390,000
Total	<u>4,660,000</u>	<u>749,600</u>	<u>5,409,600</u>

Debt Schedules:

Subordinate Lien Utility System Revenue Bonds			
Series 1998- \$3,352,000			
Principal Due - September 15			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>2,769,000</u>	<u>1,990,035</u>	<u>4,759,035</u>

Debt Schedules:

Subordinate Lien Utility System Revenue Bonds			
Series 1999 - \$270,000			
Principal Due September 15			
Fiscal Year	Principal	Interest	Total
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	<u>220,000</u>	<u>158,445</u>	<u>378,445</u>

Debt Schedules:

Utility System Revenue and Improvement Bonds			
Series 2003B - \$4,005,000			
Principal Due - September 15			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	245,000	14,755	259,755
2014	255,000	7,650	262,650
Total	<u>500,000</u>	<u>22,405</u>	<u>522,405</u>

Utility System Revenue and Refunding Bonds			
Series 2010 - \$5,910,000			
Principal Due - September 15			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>5,395,000</u>	<u>1,105,929</u>	<u>6,500,929</u>

Debt Schedules:

Utility System Revenue and Refunding Bonds			
Series 2012 - \$4,700,000			
Principal Due - September 15			
Fiscal Year	Principal	Interest	Total
2013	180,000	168,500	348,500
2014	185,000	163,100	348,100
2015	185,000	157,550	342,550
2016	190,000	152,000	342,000
2017	200,000	146,300	346,300
2018	205,000	140,300	345,300
2019	205,000	134,150	339,150
2020	215,000	128,000	343,000
2021	220,000	119,400	339,400
2022	230,000	110,600	340,600
2023	240,000	101,400	341,400
2024	250,000	91,800	341,800
2025	260,000	81,800	341,800
2026	270,000	71,400	341,400
2027	280,000	60,600	340,600
2028	290,000	49,400	339,400
2029	305,000	37,800	342,800
2030	315,000	25,600	340,600
2031	325,000	13,000	338,000
Total	4,700,000	2,074,761	6,774,761

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 if 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 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 City's basis of accounting conforms to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB), and the Comprehensive Annual Financial Report (CAFR) is prepared under the modified accrual and accrual basis of accounting, as required by GAAP. The City's basis of budgeting essentially follows the basis of accounting (modified accrual for government funds and full accrual for proprietary funds); however, there are exceptions, which are described below.

- 1) Only revenues expected to be received during the year or soon thereafter are included in revenue estimates (budget basis). For GAAP purposes, governmental fund type revenues are recognized when they are both "*measurable and available*" according to the modified accrual basis of accounting. Proprietary fund type revenues are recognized when earned according to the accrual basis of accounting.
- 2) Only amounts that will be spent or encumbered by the end of the fiscal year are recorded as expenditures (budget basis). For GAAP purposes, governmental and proprietary fund type expenditures are recorded when incurred according to the modified accrual and accrual basis of accounting.
- 3) Depreciation expense is not displayed and capital expenditures and bond principal payments are shown as utilized by each fund (budget basis).
- 4) Compensated absences (accrued but unused leave) and employee benefits are not reflected in the budget.
- 5) Transfers are classified as revenues and expenditures (budget basis) rather than as "other financing sources or uses" (accounting basis).



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Pay Classification Plan

Effective 10/01/2011

(Please note that the City's Pay Classification Plan is currently being reviewed and updated as necessary, but has not yet been approved by Council.)

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

	FY2009-10		FY2010-11		FY2011-12		FY2012-13		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	1.0		1.0		1.0		1.0		1.0
Human Resources	2.0		2.0		2.0		2.0		2.0
Accounting/Finance	5.0	1.0	5.0	1.0	4.0	1.0	5.0		5.0
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		2.0	1.0	1.0	1.0	1.0	2.0	2.0
Public Works	4.0		4.0		5.0		5.0		5.0
Economic Development	2.0		2.0		2.0		2.0		2.0
Community Development	10.0		10.0		5.0		5.0		5.0
Neighborhood Services	0.0		0.0		2.0		2.0		2.0
Municipal Court	3.0	2.0	3.0	2.0	3.0	2.0	3.0	2.0	4.0
Police	40.0		38.0		37.0		36.0		36.0
Streets	9.0		5.0		4.0		4.0	1.0	4.5
Fleet Maintenance	4.0		3.0		3.0		3.0		3.0
Building Maintenance	7.0		7.0		7.0		9.0		9.0
Parks and Recreation	18.0	10.0	18.0	10.0	18.0	10.0	15.0	8.0	20.0
Cemetery	1.0		1.0		1.0		1.0		1.0
TOTAL GENERAL FUND	117.0	13.0	112.0	14.0	106.0	14.0	105.0	13.0	112.50
UTILITY FUND									
Utility Administration	2.0		2.0		2.0		2.0		2.0
Meter Reading	2.0		2.0		2.0		3.0		3.0
Ground Water	0.0		0.0		0.0		0.0		0.0
Water Treatment	6.0		5.0		5.0		6.0		6.0
Electric	7.0		6.0		6.0		7.0		7.0
Water Distribution	4.5		4.5		4.0		4.0		4.0
Wastewater Treatment	6.0		6.0		6.0		6.0		6.0
Wastewater Collection	3.5		1.5		2.0		3.0		3.0
City Services	2.0		2.0		2.0		2.0		2.0
TOTAL UTILITY FUND	33.0	0.0	29.0	0.0	29.0	0.0	33.0	0.0	33.0
TOURISM FUND									
Convention & Visitor's Bureau		4.0		4.0	3.0	4.0	3.0	5.0	5.75
Conference Center	7.0		6.0	1.0	5.0	5.0	5.0	6.0	8.0
TOTAL TOURISM FUND	7.0	4.0	6.0	5.0	8.0	9.0	8.0	11.0	13.8
AIRPORT FUND									
Airport	0.0	6.0	0.0	6.0	2.0	3.0	2.0	3.0	3.0
TOTAL AIRPORT FUND	0.0	6.0	0.0	6.0	2.0	3.0	2.0	3.0	3.0
TOTAL EMPLOYEES	157.0	23.0	147.0	25.0	145.0	26.0	148.0	27.0	162.25

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: 1.50% of total electric charges Outside City Limits: Not Applicable
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



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ORDINANCE NO. 12-534

AN ORDINANCE APPROVING THE ANNUAL BUDGET OF THE CITY OF GRANBURY, TEXAS FOR FISCAL YEAR 2012-2013; 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 21, 2012 and on September 4, 2012 for consideration of the proposed budget for Fiscal Year 2012-2013;

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 2012-2013 of the City of Granbury, Texas, commencing on the 1st day of October, 2012, and ending on the 30th day of September, 2013, 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

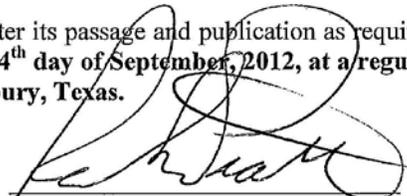
That if any section, provision, subsection, paragraph, sentence, clause, phrase or word in this Ordinance or application thereof to any person or circumstance is held invalid by any court of competent jurisdiction, such holdings shall not affect the validity of the remaining portions of this Ordinance, 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

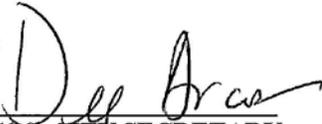
All Ordinances or parts of Ordinances in conflict herewith are repealed to the extent of conflict only.

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 4th day of September, 2012, at a regular meeting of the City Council of the City of Granbury, Texas.**


RICKIE PRATT, MAYOR

ATTEST:


DEE ARCOS, CITY SECRETARY

ORDINANCE NO. 12-535

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GRANBURY, TEXAS, LEVYING TAXES FOR THE TAX YEAR 2012-13; 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 September 4, 2012, an annual budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013 (tax year 2012-2013); 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 2012-2013; 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 2012-13 and for each year thereafter until otherwise ordained as follows:

\$0.14294	for the purposes of maintenance and operation
<u>\$0.25632</u>	for the payment of principal and interest on debt of this City
\$0.39926	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, 2012 and not exempt from taxation by the Constitution and statues 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, 2012.

SECTION 3.

Ad Valorem taxes levied by this Ordinance shall be due and payable on October 1, 2012, and shall become delinquent on the first day of February, 2013. 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, 2013.

SECTION 4.

If the tax is unpaid after January 31, 2013, 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, 2013 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.

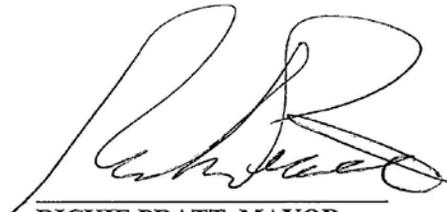
SECTION 8.

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 4th day of September, 2012 at a regular meeting of the City Council of the City of Granbury, Texas.



RICKIE PRATT, MAYOR

ATTEST:



Dee Arcos, City Secretary

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.

Jackie W. Vaughn
Susan Hamilton
John Headrick

Timothy Rothenbush
Andy Rash
Paula Holder

Rich Chiappe
Terry Strange
Rick Huber

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.

Gene Ellis
Betty Jacobs
Ernestine Shugart

Eilleen M. Cate
Jim Leitch

Tom Baker
Tom DiCicco

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.

David Zunker
Russell Pruitt
Robert Young

Billy Friesen
Bob White
Brian Fine

Richard Heiser
Terry Taylor

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.

Billy Wiley
Sylvia Campbell
David Southern

John Boozer
Lometa Kennon
Jean Robertson

Burton Burks
C.D. McReynolds

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.

Sara Baker
Bob Pannell
Carrie Young

Stan Wasielewski
Kay Collerain

Shirley Hooks
Tony Hedges

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.

Ken Hackett
Karen Jennings

Gary Goldston
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.

Jean Cate
Bev Groves
Jone Snider

Barbara Boozer
Cathy Kuban
Julia Pannell

Kay Wasilewski
Jo Parker
Marty Edwards

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.

Lee D. Daniels
Stephen Ellis
Reda Kay

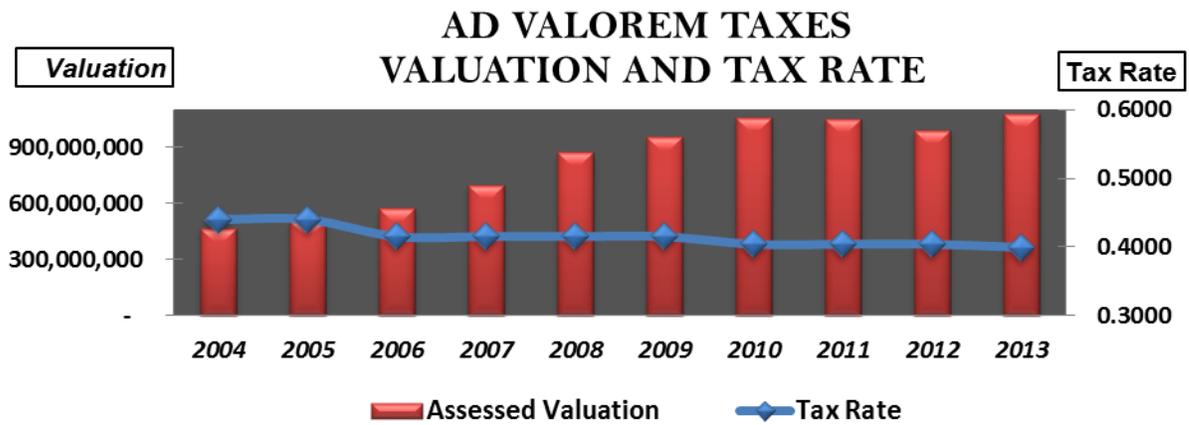
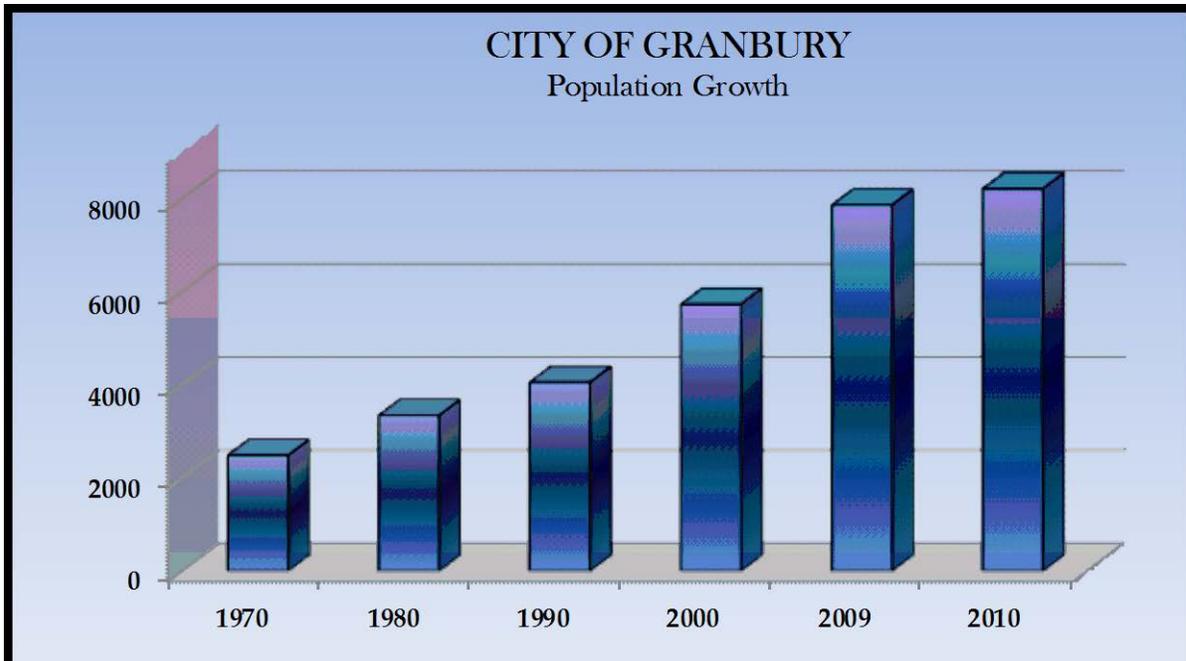
Walter Hardin
Steve Gerhardt
Gary Couch

Cathey Briscoe
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

Taxpayer	\$000 Assessed Value	% of Total Assessed Val.
1. TCG Granbury Cottages LLC	27,660	2.6%
2. Hood General Hospital	13,487	1.3%
3. Wal-Mart Real Estate Business	9,064	0.8%
4. Lowe's Home Centers, Inc.	7,894	0.7%
5. Quicksilver Resources	7,340	0.7%
6. Tapestry Group Lake	7,300	0.7%
7. HD Development Properties	7,100	0.7%
8. The Shops of Granbury, Ltd.	7,000	0.7%
9. Lake Granbury Medical Center	6,567	0.6%
10. 1909 Partners, LP	6,446	0.6%

LEADING EMPLOYERS

Employer	Number of Employees
1. Granbury ISD	1,035
2. Wal-Mart Supercenter	420
3. Lake Granbury Medical Center	400
4. Hood County	331
5. Culberson Construction, Inc.	320
6. Texas Transco	300
7. City of Granbury	165
8. United Cooperative Svc	154
9. Neighbors Well Service	150
10. Granbury Care Center	150

TEN LARGEST WATER CUSTOMERS

2011

Customer	Gallons Consumed
1. Aqua Texas	140,648
2. Lake Granbury Medical Center	71,468
3. Hood County	66,368
4. City of Granbury	57,752
5. Waterview Point Retirement	52,114
6. Lowe's Home Center	38,480
7. Mike Brown Ford	32,962
8. Wal-Mart	29,514
9. Quail Park Retirement Village	27,922
10. Creative Solutions	27,638

**TEN LARGEST ELECTRIC
CUSTOMERS**

2011

Customer	000 Kwh Consumed
1. GISD	6,007
2. Lake Granbury Medical Center	4,691
3. City of Granbury	3,811
4. Kroger	3,344
5. Lowe's Home Center	3,052
6. Brookshire Grocery	2,742
7. Waterview Point Retirement	2,083
8. Hood County	1,771
9. AT&T	1,221
10. Hilton Garden Inn	1,072



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5 Year Strategic Plans

As part of the budget process, five year strategic plans are forecasted out for each of the four major funds. These strategic plans assume that revenues and expenses will increase at a 3% growth rate each year. The capital improvement projects that have been requested by department heads have also been included for each of the five years. These strategic plans each result in an estimated budget surplus or deficit.

General Fund – 5 Year Strategic Plan

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Tax Base	956,410,237	1,004,230,749	1,054,442,286	1,107,164,401	1,162,522,621
Tax Rate	\$ 0.39926	\$ 0.39926	\$ 0.39926	\$ 0.39926	\$ 0.39926
Tax Levy	\$ 3,818,564	\$ 4,009,492	\$ 4,209,966	\$ 4,420,465	\$ 4,641,488
Collection Rate	99.00%	99.00%	99.00%	99.00%	99.00%
Ad Valorem Revenue	\$ 3,780,378	\$ 3,969,397	\$ 4,167,867	\$ 4,376,260	\$ 4,595,073
Add back Tax Ceiling Revenue	\$ 429,461	\$ 450,934	\$ 473,481	\$ 497,155	\$ 522,013
Less I&S Expense	\$ (2,802,647)	\$ (2,942,779)	\$ (3,089,918)	\$ (3,244,414)	\$ (3,406,634)
Ad Valorem Revenue for M&O	\$ 1,407,192	\$ 1,477,552	\$ 1,551,430	\$ 1,629,001	\$ 1,710,451
Sales Tax	\$ 6,200,000	\$ 6,386,000	\$ 6,577,580	\$ 6,774,907	\$ 6,978,155
Other Taxes, Franchise Fees	1,574,007	1,618,183	1,663,685	1,710,551	1,758,823
Licenses & Permits	550,900	566,976	583,535	600,591	618,159
Municipal Court Revenue	217,623	224,152	230,876	237,803	244,937
Park Revenue	110,250	113,558	116,964	120,473	124,087
Interest Income	24,000	24,720	25,462	26,225	27,012
Other Revenue	342,197	303,688	309,755	316,004	322,441
Other Inter-Govt Revenue	215,338	1,017,347	219,416	221,547	223,742
Subtotal	\$ 9,234,315	\$ 10,254,623	\$ 9,727,273	\$ 10,008,102	\$ 10,297,356
Internal Fund Transfers	\$ 1,089,793	\$ 1,111,598	\$ 1,117,465	\$ 1,176,990	\$ 1,195,659
Non Ad Valorem Revenue	10,324,109	11,366,221	10,844,738	11,185,092	11,493,015
Total Net Revenue	\$ 11,731,301	\$ 12,843,773	\$ 12,396,168	\$ 12,814,093	\$ 13,203,466
Budgeted M&O Expense	\$ 11,106,036	\$ 11,297,497	\$ 11,934,890	\$ 12,223,432	\$ 12,482,996
Required 1% Reserve	117,313	128,438	123,962	128,141	132,035
Net Remaining Funds	507,952	1,417,839	337,316	462,520	588,436
Less Capital Items	400,000	1,168,000	237,000	201,000	206,000
Budget Surplus/Deficit	\$ 107,952	\$ 249,839	\$ 100,316	\$ 261,520	\$ 382,436

Utility Fund – 5 Year Strategic Plan

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Electric Revenue	\$ 11,212,365	\$ 11,548,736	\$ 11,895,198	\$ 12,252,054	\$ 12,619,616
Water Revenue	4,929,827	5,077,722	5,230,038	5,386,924	5,548,516
Sewer Revenue	2,178,289	2,243,638	2,310,947	2,380,275	2,451,683
Interest Income	15,000	15,450	15,914	16,391	16,883
Other Revenue	490,100	502,643	515,562	528,869	542,575
Subtotal	<u>\$ 18,825,581</u>	<u>\$ 19,388,189</u>	<u>\$ 19,967,659</u>	<u>\$ 20,564,513</u>	<u>\$ 21,179,273</u>
Impact Fee Utilization	\$ 285,000	\$ -	\$ -	\$ -	\$ -
Internal Fund Transfers	-	-	-	-	-
Total Net Revenue	<u>\$ 19,110,581</u>	<u>\$ 19,388,189</u>	<u>\$ 19,967,659</u>	<u>\$ 20,564,513</u>	<u>\$ 21,179,273</u>
Budgeted M&O Expense	<u>\$ 17,911,267</u>	<u>\$ 18,326,830</u>	<u>\$ 18,728,800</u>	<u>\$ 19,248,695</u>	<u>\$ 19,747,724</u>
Required 1% Reserve	191,106	193,882	199,677	205,645	211,793
Restricted Reserve	400,000	400,000	400,000	400,000	400,000
Net Remaining Funds	<u>608,209</u>	<u>467,477</u>	<u>639,182</u>	<u>710,173</u>	<u>819,756</u>
Less Capital Items	<u>572,000</u>	<u>441,000</u>	<u>162,000</u>	<u>50,000</u>	<u>270,000</u>
Budget Surplus/Deficit	<u>\$ 36,209</u>	<u>\$ 26,477</u>	<u>\$ 477,182</u>	<u>\$ 660,173</u>	<u>\$ 549,756</u>

Tourism Fund – 5 Year Strategic Plan

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Hotel Occupancy Tax	\$ 546,000	\$ 562,380	\$ 579,251	\$ 596,629	\$ 614,528
Opera House Revenue	22,800	23,256	23,954	24,672	25,412
Langdon Center Income	58,000	59,740	61,532	63,378	65,280
Conference Center Income	483,500	494,375	509,206	524,482	540,217
Interest Income	-	-	-	-	-
Other Revenue	23,700	24,174	24,899	25,646	26,416
Subtotal	<u>\$ 1,134,000</u>	<u>\$ 1,163,925</u>	<u>\$ 1,198,843</u>	<u>\$ 1,234,808</u>	<u>\$ 1,271,852</u>
Internal Fund Trnsfrs - CommMkt	\$ 208,984	\$ 224,767	\$ 223,485	\$ 229,890	\$ 236,487
Internal Fund Trnsfrs - Opera	40,400	41,840	78,095	79,388	45,720
Internal Fund Trnsfrs - Langdon	-	-	-	-	-
Internal Fund Trnsfrs - Conf Ctr	143,192	141,118	210,351	179,712	154,203
Total Internal Transfers	<u>\$ 392,576</u>	<u>\$ 407,725</u>	<u>\$ 511,932</u>	<u>\$ 488,990</u>	<u>\$ 436,409</u>
Total Net Revenue	<u>\$ 1,526,576</u>	<u>\$ 1,571,650</u>	<u>\$ 1,710,774</u>	<u>\$ 1,723,798</u>	<u>\$ 1,708,262</u>
Budgeted M&O Expense	<u>\$ 1,526,576</u>	<u>\$ 1,571,650</u>	<u>\$ 1,610,774</u>	<u>\$ 1,658,798</u>	<u>\$ 1,708,262</u>
Net Remaining Funds	-	-	100,000	65,000	-
Less Capital Items	-	-	100,000	65,000	-
Budget Surplus/Deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>

Airport Fund – 5 Year Strategic Plan

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Sale of Aviation Fuel	\$ 390,000	\$ 409,500	\$ 429,975	\$ 451,474	\$ 474,047
Hangar Rent	265,880	338,856	349,022	359,493	370,278
Interest Income	-	-	-	-	-
Other Revenue	23,332	23,602	24,310	24,596	24,891
Subtotal	\$ 679,212	\$ 771,958	\$ 803,307	\$ 835,563	\$ 869,216
Intergovernmental Revenues	\$ 200,000	\$ 200,000	\$ 2,000,000	\$ 50,000	\$ 50,000
Internal Fund Transfers	150,806	165,262	398,888	354,393	350,232
Total Net Revenue	\$ 1,030,018	\$ 1,137,221	\$ 3,202,195	\$ 1,239,956	\$ 1,269,448
Budgeted M&O Expense	\$ 1,030,018	\$ 1,137,221	\$ 1,202,195	\$ 1,039,956	\$ 1,069,448
Net Remaining Funds	-	-	2,000,000	200,000	200,000
Less Capital Items	-	-	2,000,000	200,000	200,000
Budget Surplus/Deficit	\$ -				



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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 2012-13 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**.

AIRPORT FUND - Fund used to account for the accumulation of resources for the municipal airport. All activities necessary to provide such services are accounted for in the fund.

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 types 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 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.

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.

Budget Glossary

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.

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.

Budget Glossary

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

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 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.

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.

GOVERNMENTAL FUNDS – Funds that record the types of activities that are tax-supported and not designed to be self-supporting. Examples include General, Special Revenue, Debt Service, and Capital Projects funds.

Budget Glossary

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

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.

PROPRIETARY FUNDS – Funds that record activities for which user fees are charged and the intent of the governing body is to recover the costs of the activity. Examples include the Utility and Airport funds.

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.

Budget Glossary

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

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 - Funds used to account for the accumulation and distribution of specific resources that are legally restricted to expenditure for specified purposes. 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.

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.

Budget Glossary

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.

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.

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.

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.

Budget Acronyms

The Annual Budget contains specialized and technical acronyms that may be unique to the City of Granbury. To help the reader of the document to better understand these acronyms, a list has been included with the Annual Budget.

BRA – Brazos River Authority

BTU – Bryan Texas Utilities

CVB – Convention and Visitors Bureau

ETJ – Extraterritorial Jurisdiction

GISD – Granbury Independent School District

SWATS – Surface Water and Treatment System

TXDOT – Texas Department of Transportation