

# FISCAL YEAR 2012-2013



City of Kerrville, Texas



## City of Kerrville, Texas APPROVED BUDGET

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KERRVILLE DAILY TIMES

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Kerrville**

**Texas**

For the Fiscal Year Beginning

**October 1, 2011**

*Linda C. Dandson Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Kerrville 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 as a communications medium.

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## City Manager's Message

TO: Honorable Mayor and City Council  
FROM: Todd Parton, City Manager  
DATE: November 15, 2012  
SUBJECT: Submission of FY 2013 Approved Budget

It is my honor to serve the City Council and the citizens of Kerrville. One of the most important responsibilities of the City Manager is to propose a budget for the upcoming fiscal year that is balanced, meets the needs and expectations of the community, and is appropriate to the economic conditions of the city.

The Proposed FY 2013 Budget is balanced and reflects the very difficult economic conditions facing Kerrville. While positive economic signs have occurred, our community continues to feel the effects of the economic slowdown and this budget reflects that by maintaining the tax rate at \$0.5625. The General Fund budget allocates \$20,594,703, an additional \$542,570 (2.71% increase) from FY 2012. This increase funds employee raises at 2.75%, additional street and drainage repairs, purchase of equipment and maintenance capital. The Water and Sewer Fund anticipates rate increases of \$0.40 per 1,000 gallons for water and \$0.80 per 1,000 gallons for sewer to fund additional capital projects. The rate increase will go directly to the Water and Sewer Debt Service Fund.

### **Budget Philosophy**

The proposed budget anticipates very little economic growth through FY2013 and beyond. The FY 2012 budget was built on the following set of budget principles:

1. Sustainability – A budget that does not use one-time revenues to meet expenditures and plans for the future.
2. Balanced - Expenditures not to exceed Revenues – General Fund and Water and Sewer Fund revenues meet or exceed expenditures.
3. Maintains Current Tax Rate – The total property tax rate remains the same at \$0.5625.
4. Prioritize Programs – Council and staff have prioritized General Fund programs.
5. Fund Priorities – Funding decisions are based on priorities.
6. No Use of Fund Balance – General Fund and Water and Sewer Fund do not use fund balance to meet current expenditures.

## **General Fund**

Proposed expenditures for FY 2013 assume that the total property tax rate of \$0.5625 per \$100 valuation is maintained. This is the same rate that was approved in FY 2010, FY 2011 and FY 2012. The proposed tax rate is less than the \$0.5669 estimated effective tax rate for FY 2013. There is no change to the M&O rate of \$0.489 or the I&S rate of \$0.0735.

The proposed budget is balanced, meaning recurring revenues meet or exceed recurring expenditures. Of primary consideration is maintaining comparable levels of service while meeting the City Council's goals for the coming year. The proposed budget achieves these goals by including:

- Planning for future budgets
- Staff reorganizations
- \$600,000 for street and drainage maintenance
- An ending cash balance that is projected to be \$4,453,915, which represents 21.6% of General fund expenditures. The City's long-term goal is to move to 25% over the next several years.

Due to the current economic climate, other than sales tax collections, revenues are flat or declining but no significant programming cuts were necessary this fiscal year. As long as the City's economy remains flat, the City can maintain its current level of services with relatively minor adjustments during each annual budget. There were a couple of adjustments made for the FY 2013 Budget and are shown below:

- Increase in City's contribution to employees' benefits from \$6,800 to \$7,100
- Reorganization of the Street Department
- Reallocation of .5 FTE from City Administration to Utility Administration
- No planned General Fund debt issuance
- There is no planned draw down of fund balance this year.

As stated above, the proposed budget remains stable with an eye to the future. The Council has directed staff to view budget decisions by how the decisions will impact the City's ability to be self-sustaining in the future. This budget continues that process and staff will continue working with that philosophy.

The financial strength of Kerrville is directly tied to its economic diversity and the prosperity of its business sectors. It is vital that the community maintain its commitment to developing a proactive approach to economic development. This approach must capitalize on existing market opportunities and strive to grow burgeoning businesses and tap into unrealized market sectors. A major initiative for FY 2012 was agreement with Fox Tank to move its manufacturing operations to Kerrville. This effort brought jobs and tax revenue to the City. The economic impacts of Fox Tank will not be budgeted until they can be accurately projected.

## **Water and Wastewater Utility Fund**

The same economic factors have been used as the basis for the Utility Fund budget. This budget proposal strikes a balance that minimizes the impact to the ratepayer while meeting the Fund's financial obligations and building the Fund's cash balance.

Proposed utility operations expenditures require no adjustments to the water or wastewater rates; however, future debt issuances will require the proposed rate increases. This is to meet the City's outstanding utility fund debt service obligations.

Several wastewater projects designed to address major system replacement and repair needs and to increase system capacity to serve economic growth need to be funded in the FY13, and FY14 budget years. These projects will require the city to issue utility rate supported debt to fund approximately \$7.0 million in FY13 and \$4.3 million in FY14.

Pursuant to the City's financial policy, the targeted General Fund reserve balance for FY 2013 is \$5.15 million. The proposed budget reflects a reserve balance of \$4.45 million, \$694,488 less than the 25% target prescribed by City policy. The staff expects the fund balance to move toward the 25% through additional savings in FY13 and the sale of the existing City Hall.

Water rate adjustments have been designed to minimize the impact to the low water users and to provide an incentive for additional water conservation. Increased efforts to conserve water will provide enhanced quality of life benefits and increased economic benefits to the community.

Residential solid waste rates will increase by 6.843%. The monthly residential bill will increase from \$16.26 to \$17.38. Commercial solid waste rates will increase 9.186%. These are the first rate increases in two years.

In the FY2012 budget, the City of Kerrville's Capital Improvement Plan identified approximate \$18 million in future projects to expand the water and sewer system. These projects were scheduled for debt issuances in FY2012, FY2013 and FY2014. The rate increase in FY2011 covered the debt issued in FY 2012 and the rate increase in FY2012 will cover the debt issuances in FY2013 and FY2014.

In the FY 2011 budget process the City increased sewer rates by \$1.00 per 1,000 gallons to cover debt service for the 2011 (\$6,100,000) and 2012 (\$6,500,000) debt issuances. The debt in FY2011 was identified and issued prior to the \$18 million plan. The \$0.40 per 1,000 gallons for water and \$0.80 per 1,000 gallons for sewer in rate increases approved for FY2013 should cover the \$6,996,000 debt issuance in FY 2013 and the \$4,342,000 in FY2014 to complete the expansion project.

The completion of these projects will address major system deficiencies while also providing additional capacity for 1,200 new houses and 2.5 million additional square feet in commercial/industrial development.

### **Conclusion**

The FY 2013 Proposed Budget reflects the City's efforts to meet desired levels of services and limiting expenditures in the face of the current economic climate while preparing for future economic challenges. The current proposed budget does not have an increase in property taxes or water/sewer rates.

Budgeted expenditures for each department have been based upon an evaluation of the departments' programs and priorities. The departmental overview included with each department's proposed expenditures contains the identified programming objectives in addition to key measurement indicators. Understanding the core function of every City operation was instrumental in determining how the major spending cuts could be achieved without sacrificing the basic services required to deliver the services that the community needs and expects.

## City Council Members

CITY OF KERRVILLE

MAYOR

JACK PRATT

MAYOR PRO TEM

STACIE KEEBLE, PLACE TWO

COUNCIL MEMBERS

CARSON CONKLIN, PLACE ONE

JUSTIN MACDONALD, PLACE THREE

GENE ALLEN, PLACE FOUR

CITY MANAGER

TODD PARTON



## City Council Goals

### City of Kerrville

1. Understand the citizens' needs and wants.
2. Deliver quality municipal and public safety services in a cost effective manner.
3. Be good stewards of public resources through strategic planning.
4. Plan, maintain, and upgrade infrastructure.
5. Promote desirable growth of business, recreational, and cultural assets.
6. Encourage intelligent development through reasonable, responsible, and forward thinking ordinances and streamlined procedures.
7. Engage in relations with other governmental agencies beneficial to the Citizens of Kerrville.
8. Fiscal Sustainability.

January 2012.

## **Budget Process**

## Budget Calendar

### FY 2013 BUDGET CALENDAR

JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

1/31 Council Retreat

FEBRUARY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

Revenue and Expenditure Estimates

2/28 - Preliminary CAFR to Council

MARCH						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Revenue and Expenditure Estimates

3/13 - CAFR to Council

APRIL						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

4/5 Budget Kick-Off

MAY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

5/11 - Budgets & Performance Due

5/18 - CIP Due

5/23 - Start Department Meetings

5/31 - Finish Department Meetings

## FY 2013 BUDGET CALENDAR

JUNE						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

6/26 - Straw Man Budget

JULY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Council Budget Work Sessions, as necessary

7/24 - Proposed Budget Presented to Council

AUGUST						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Council Budget Work Sessions, as necessary

8/14 - Authorization of Publication of Effective Rate & Schedule Public Hearings

SEPTEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

9/11 - Budget Hearing, First Budget & Tax Rate Ordinance

9/25 - Second Budget & Tax Rate Ordinance

OCTOBER						
S	M	T	W	T	F	S
	1					

10/01 - FY13 begins

## **BUDGET PROCESS**

### **Purpose:**

The City of Kerrville's budget book will serve four primary purposes:

1. It will serve as a Policy Tool – The budget process allows City Council, City Manager, and all department Directors to comprehensively review the direction of the City and to redirect its activities by means of allocating financial resources to achieve its goals. The budget process will also facilitate the evaluation of City programs to determine its effectiveness and reallocate resources to those programs that require additional support.
2. It will serve as an Operational Guide – The budget provides financial control by setting forth both legislative and administrative guidance to City employees regarding the character and scope of their activities in both summary and detail form in the various products of the budget process.
3. It will serve as a Financial Plan – The budget outlines the manner in which the financial resources of the City are managed during the budget period. This allocation of resources based on an understanding of both the current year's needs and the long-term view of the development of City programs. The budget takes into account unforeseen contingencies and provides a process for periodic adjustments.
4. It will serve as a Communication Medium – The budget book provides Management, Council, and readers of the budget book a comprehensive tabulation of information regarding both the character and scope of City activities. The budget process seek to communicate a clear policy at a usable level of detail to City employees, to communicate significant policy issues and options in a form that can be acted upon by City Officials, and to communicate the plans of the City to its constituents in a manner which affords them an opportunity to provide meaningful comments to the elected officials.

### **Process:**

The budget planning process is described as follows:

A Council retreat is held in January of the current fiscal year budget to plan for the following fiscal year budget. The purpose of this retreat is to discuss goals and set priority(s) for the upcoming budget season. At this meeting, the City Council confirmed the steps staff took toward sustainability and limiting Water & Sewer debt to no more than 35% of revenue.

For the February to April period, Finance performs revenue projections for the upcoming budget year. Budget targets are then given to departments to develop their respective department budget. In addition to preparing their department budget, department Directors are asked to prepare or update their respective department page(s), which includes performance measures and workload analysis.

Once Finance receives all department budgets and department pages, Finance and the City Manager meet with department Directors to discuss details of their respective department budget and any capital replacement needs, such as new vehicle(s) and/or equipment(s).

A preliminary budget, the Straw man Budget, is then assembled and presented to Council at the first of July during a public special Council hearing. The Straw man Budget summarizes expected revenue collections, department budgets, and performance measures for the City's two major funds (the General Fund and the Water and Sewer Fund). Council is then asked to review and prioritize department programs and their respective budget.

The City Manager formally presents a proposed budget to Council at the end of July, which includes all funds and departments.

Two public hearings are held for the approved budget in September. After two successful hearing and acceptance of the approved budget in September, the budget will be adopted and made effective on October 1 of the following month.

### **Implementation, Monitoring and Amendment:**

After the budget has been adopted, Finance inputs all budget values in its Enterprise Reporting Program (ERP) to record and monitor its progress for the intended fiscal year. During the active year, budgets and actual are monitored weekly and monthly and reports are issued by Finance to the City's Core Management Team. Financial updates are given to council on an ongoing basis during regular council session. Likewise, all departments have access to the City's ERP program and can monitor their respective department actual vs budget expenditures real time.

The budget, at the fund level, can be amended at any time with the approval of the City Manager and City Council action. The City Manager can approve department requests for reallocation of funding, within all departmental budget of a respective fund as long as the net difference of the respective fund is zero (\$0). Council can authorize all changes to the budget at departmental and/or fund level.

## City Council Goals

### 1. Understand the Citizen's needs and wants.

Kerrville is a regional hub that provides a place for our citizens to work, live and play in a gorgeous environment. It is also a destination place for many visitors who come to take advantage of the amenities that attracted many of its citizens. It is vital that the community reflect the needs and desires of its citizens and it is important that citizens have access to information that is readily available and addresses their concerns.

It is important that Kerrville's quality of place be maintained at a high standard in order to maintain the community as a destination place for residents, businesses and visitors. Addressing traffic congestion during normal operating hours and in times of capital construction should be viewed as extremely important in supporting business sustainability. Having a 24 hours a day, seven days a week proactive versus reactive police and fire protection assures a secure environment.

The City should be a catalyst to facilitate the expansion of existing businesses or the establishment of new ones. Encouraging public and private amenities proximate to businesses ensures the growth of area customer base. Resources should be allocated to ensure that there is a quick and predictable process to support those business endeavors. Kerrville needs to encourage public and private entities to take advantage of the growing opportunities and to view Kerrville as a natural place to do business.

Our goal is to encourage people to stop, shop, work and play in Kerrville by making it pleasant, desirable, and easily accessible destination.

Key success indicators are:

1. Increased population count.
2. Increased Parks and Recreation service usage (e.g. increase parks & recreation revenue) – increased resident head count.
3. Increased hotel head counts and HOTA revenue.
4. Percent of citizens responding "satisfied" or "very satisfied" on a survey about overall satisfaction with Kerrville's parks, trails, streets, and overall look of Kerrville.

## 2. Deliver quality municipal and public safety services in a cost effective manner

Quality services can be assured through the provision of effective and efficient systems, operated by highly-qualified staff that is committed to providing timely response to the community. Reliable and responsive customer service is a priority. Staff meets or exceeds the community expectations through proactive and innovative approaches to their daily work.

### Key Success Indicators:

1. Response Time
  - a. Police
  - b. Fire
  - c. EMS
2. Preparedness
  - a. Training
    - i. Total Number of Personnel trained
    - ii. Total hours of personnel training
  - b. Prevention -
    - i. Police Investigation Clearance Rate
    - ii. % Inspection completed
3. Ordinance Enforcement
  - a. % complaints/violation resolved within 24 hours and within 30 days.
  - b. % requested inspection completed
4. Cost of Service
  - a. Total Cost of Service
  - b. Per Capita Cost of Service vs. Peer Cities

### 3. Be good stewards of public resources through strategic planning

The City has a responsibility to manage its resources in a conservative and transparent manner so that our citizens and business community can be assured we are properly administering their contributions. Planning for the future by forecasting future revenues and expenditures, developing a budget that allows for economic fluctuations, and managing the conditions of our assets all play an important role towards being good stewards of public resources.

Key Success Indicators:

1. Efficiency and Effectiveness
  - a. Economics
    - i. Property Valuation
    - ii. Property Count
    - iii. Business Type Count
    - iv. Business Number Count
    - v. Sales Tax Growth Rate
    - vi. Personal Income Growth Rate
    - vii. Income per Capita
  - b. Culture
    - i. Library Head Count vs. Growth Rate
    - ii. Park Head Count vs. Growth Rate
    - iii. Golf Head Count vs. Growth Rate
    - iv. Restaurant Number Count
    - v. Entertainment business count
  - c. Operation
    - i. Provide highest level of service at the lowest possible cost.
    - ii. Benefits  $\geq$  Cost of Providing service
2. Financial
  - a. Debt obligations are meet
  - b. Actual revenue meet or exceed Projections:
    - i. Forecast
    - ii. Actual
    - iii. Accuracy
  - c. Department Expenditure end at or below budget:
    - i. Fiscal sustainability
  - d. Generate continual positive Fund Balance

#### 4. Plan, maintain, and upgrade infrastructure

It is critical that the infrastructure of Kerrville provides clear access for consumers, residents, business workers and freight providers. Water, sewer, and communication systems along with sidewalks and roadways all need to be designed, built, maintained, and upgraded to support current and future businesses and consumers.

Four factors are necessary to create a well-maintained City whose transportation and other infrastructure keeps pace with growth. They are:

- I. Maintain the City's existing investment in infrastructure
- II. Operate the infrastructure to provide the highest possible service to the community
- III. Sustain the infrastructure for future generations so they do not have to make up for what the current generation leaves behind.
- IV. Grow the city's infrastructure to accommodate future development.

Key Success Indicators:

1. Street Condition Index Rating Score.
  - a. Maintained Index Score of 75 or higher.
  - b. Average time to travel 5 miles in the city during normal work hours.
  - c. The accident rates at intersections and along key corridors.
2. Capacity utilization of Water and Sewer System.
  - a. System capacity and availability growth.
  - b. Number of wastewater overflows.
  - c. Number of water main breaks and system outages.
  - d. Average number and length of Stage 2 or higher water restriction imposed on residents per year
3. The percentage of capital projects delivered on time and within budget.

## **5. Promote desirable growth of business, recreational, and cultural assets.**

A vibrant business community necessitates a balance of daytime and evening activities, as well as an emphasis on cultural arts. Kerrville businesses that offer a wide range of goods and services will help make the City as a destination for “one stop shopping”. The presence of anchors (major retailers) and unique specialty stores will help achieve this objective by enticing local residents, tourists, and customers from the region to visit and shop in Kerrville.

The image and community identity that a city presents to both its residents and the broader community contributes to its ability to attract and retain a diverse set of businesses that in turn help create a vibrant business community. The City of Kerrville can facilitate creating a positive, pro-business reputation by supporting partnerships and activities that demonstrate collaboration between the City and businesses; activities that promote talented and skilled workforce; efforts that leverage Kerrville as a city that is home to many diverse companies ranging from retails to medical services; development of iconic places that reinforce community identity and draw customers to Kerrville businesses; and fostering programs that reinforce an entrepreneurial community character.

A focus of the City of Kerrville is to exhibit and promote a healthy environment that attracts and retains businesses and services. To obtain this result Kerrville must take an active role in creating an atmosphere that provides efficient processes, proactive support, and a welcoming environment. Being business friendly, making it easy for businesses to get assistance, having positive business/governmental relationships, and acknowledgement of business successes in the community are all part of a welcoming attitude.

Our goal is to encourage people in Kerrville and around the region to stop, shop, work, and play in Kerrville by making it a pleasant, desirable, and easily accessible destination.

Key success indicators:

1. Increase in number of local businesses in selected categories, including retail, restaurants, tourism, services, medical, and manufacturing.
2. Total number of new businesses opened in Kerrville over the past 5 years.
3. Total number of new jobs added over the past 5 years.
4. Growth in Tax Base (Non-residential)
5. Number of in-city businesses that have operated in the city for five consecutive years or more.
6. Percent increase in Sales Tax collection over the past 5 years.
7. Percent increase in HOT revenue over the past 5 years.
8. Total year over year hotel head count over the past 5 years.

**6. Encourage intelligent development through reasonable, responsible, and forward thinking ordinances and streamlined procedures.**

Intelligent development involves short range and long range planning which should involve participation from citizens, business professional, and City staff to identify long-term issues, short-term needs, opportunities for change, and City features that should be preserved. Topics to include for consideration could be pedestrian and bicycle trails, building design, neighborhood character, housing, land use, traffic, tree preservation, natural features, water quality, infrastructure improvements, parks and trails, and safety (such as "safe route to school").

Updating and implementing the City's Master Plan, Zoning Code, and respective documents enables Kerrville to ensure that the type of growth that Kerrville community desires occurs as plan. By coordinating land use and infrastructure plans and by focusing growth in Kerrville's key area(s), our efforts should result in efficiency and productivity in utilizing the City's limited funding. By targeting a growth area, as defined in our Master Plan, we ensure the highest probability of growth.

To improve service delivery, procedures should be streamlined through a process of annual review and update (if necessary). Level of service standards should be set and track on at least an annual basis. Deficiency(s) in procedures should be identified and corrected.

Key Success Indicators:

- a. Total number of commercial and residential development (base on # of commercial and residential permits reviewed).
- b. Time to complete review.
- c. Percent (%) of new construction code compliant.

## **7. Engage in relations with other governmental agencies beneficial to the citizens Kerrville.**

The City of Kerrville is a Texas Home-Rule city that acts to improve the quality of life of its citizens through provision of police and fire service, utility services, growth management, and cultural services. The City, however, is subject to direct and indirect regulation by the state and federal governments. Because certain state and federal governmental actions may directly impact the City's quality of life, the City must stay abreast of current legislative changes or opportunities and make efforts to identify and take advantage of those opportunities.

Because of the importance of Kerrville's relationships with other governmental entities and policymakers, it is essential that the City:

1. Advance the City's strategic interests and secure funding opportunities for the City among local, state, and national elected officials, their staff members, and governmental agencies at all levels.
2. Facilitate the development of City legislative policies and strategies; communicate City positions to local, state, and national elected officials and their staffs; work with all City departments in a supportive fashion for the purpose of developing City positions, and work with the Mayor, Council, and City Manager to define and prioritize the City's local, state and national legislative agenda.

Key Success Indicators:

1. Total Grants Received in Fiscal Year.
2. Total number of intergovernmental agreements.
3. Number of Positive Intergovernmental Outcome for City.

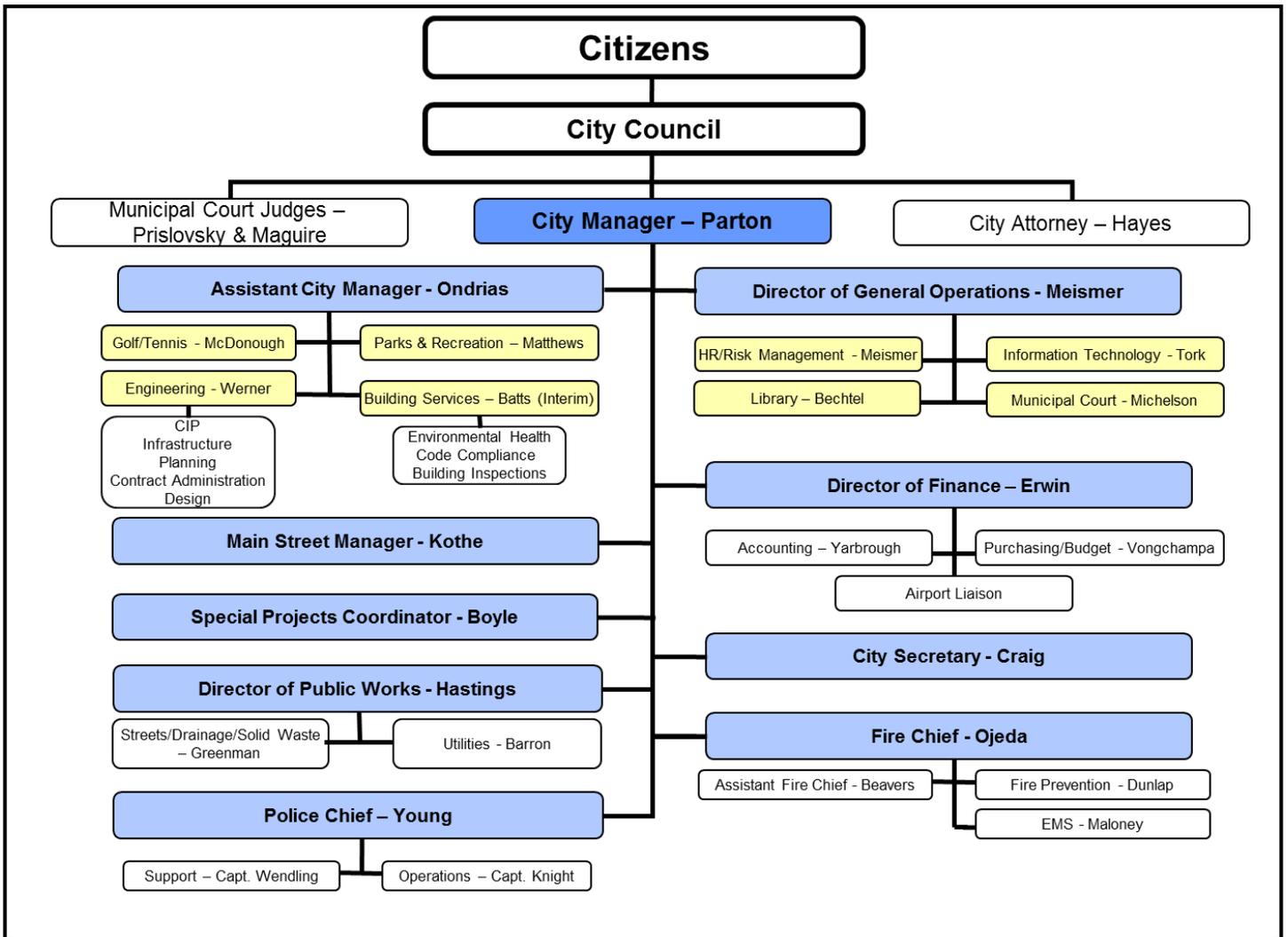
## 8. Fiscal Sustainability.

Fiscal sustainability is being able to sustain current core services with current operational revenue without the need to use fund balance or put additional burden on our citizens. Our criteria's for fiscal sustainability are as follows:

Definition: Revenue  $\geq$  Expenses

- a. 5 Year Fiscal Forecast
  - i. Reviewed Annually
  - ii. Basic Set of Assumptions
    - 1. Revenue
      - a. Assessed Value – 1.5% growth
      - b. Property Tax Rate – \$0.5625
      - c. Sales Tax – 1.5% growth
      - d. Other – 1% growth
      - e. Utility Rates – operating remain, increase for debt service
    - 2. Expenses
      - a. Capital – 5 year CIP
      - b. Growth in recurring expenses
        - i. Basics – 1%-5%
        - ii. Volatile – 3%-5%
        - iii. Employee Compensation – 3% (Goal but not guaranty)
- b. Debt
  - i. General Fund – tied to 10%-15% of tax rate
  - ii. Utility Fund – no more than 35% of revenues
- c. Fund Balance
  - i. General Fund – Between 15% and 25%
    - 1. Minimum – 15%
    - 2. Maximum – 25%
    - 3. Draw Down
      - a. If above 25%
        - i. Capital Equipment, Projects, Debt Service
        - ii. Use up to 5% during downturn with fund balance not to fall below 15% limit.
  - ii. Water and Sewer Fund
    - 1. 25% of operating
    - 2. Additional to one time capital and debt service
  - iii. Debt Service Funds
    - 1. One year debt service payment
- d. Program Priorities
  - i. Sustain
  - ii. Ongoing
  - iii. Guide Service Level cuts in downtown

# City Organizational Chart



10/01/2012

**City of Kerrville Profile**

## History

In 1989, the City of Kerrville, Texas celebrated its 100<sup>th</sup> anniversary of its incorporation.

After Kerr County was established in 1856, it became necessary to choose a location for the county seat in 1856, Mr. Joshua D. Brown purchased a tract of land on the upper Guadalupe River. He proposed to the Kerr County Commissioners at their first meeting that this land be the site of the new county seat, and offered to deed to the County four acres of land for the public square and other land necessary for the community's streets.

The County Commissioners accepted Mr. Brown's proposal, and the tract of land became known as Kerrsville, the new county seat of Kerr County. Eventually, the "s" in Kerrsville was dropped, and the town became known as Kerrville. Early settlers of Kerrville, as was the case throughout much of Kerr County and the Texas Hill Country, were Anglo-American pioneers and immigrants of German origin. Typical occupations of these early residents were as merchants and ranchers.



The opening of the cattle trails to Kansas in the 1870's contributed to the early growth of Kerrville, drawing new settlers to the area which in turn fostered the expansion of businesses. As a result of this growth, the citizens voted to establish Kerrville as an incorporated City in 1889.

After incorporation, Joseph A. Tivy was elected first mayor of the City. The early City administrations were occupied with developing the laws of the new city and providing for public schools, which at the time were municipal responsibility.

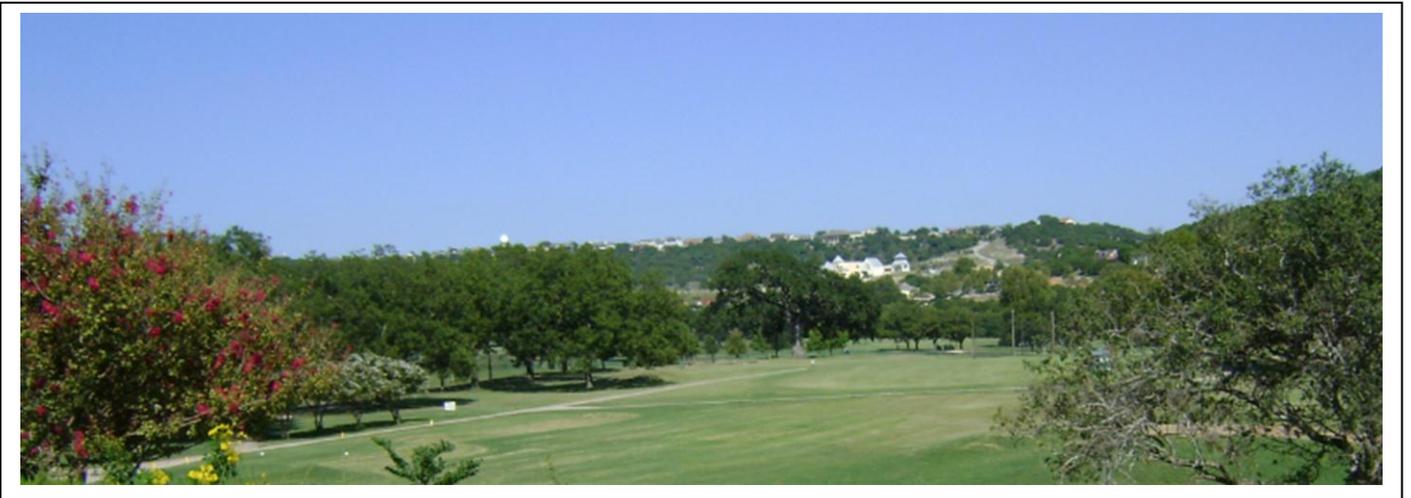
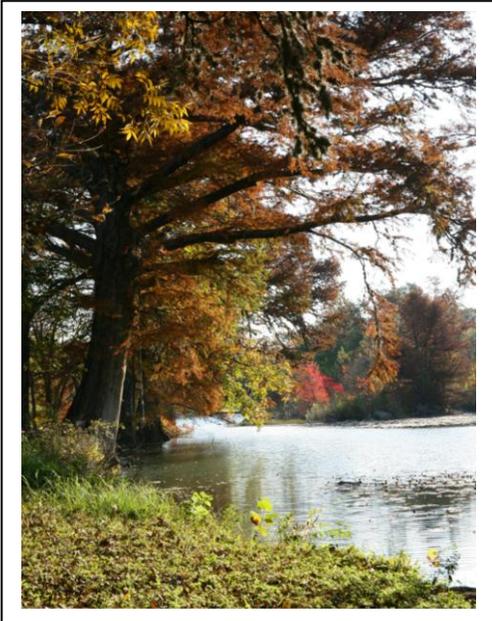
Kerrville was governed under the traditional aldermanic form of city government, followed briefly by the commission form, then in 1928, changed to the council/city manager form of government which remains in place today.



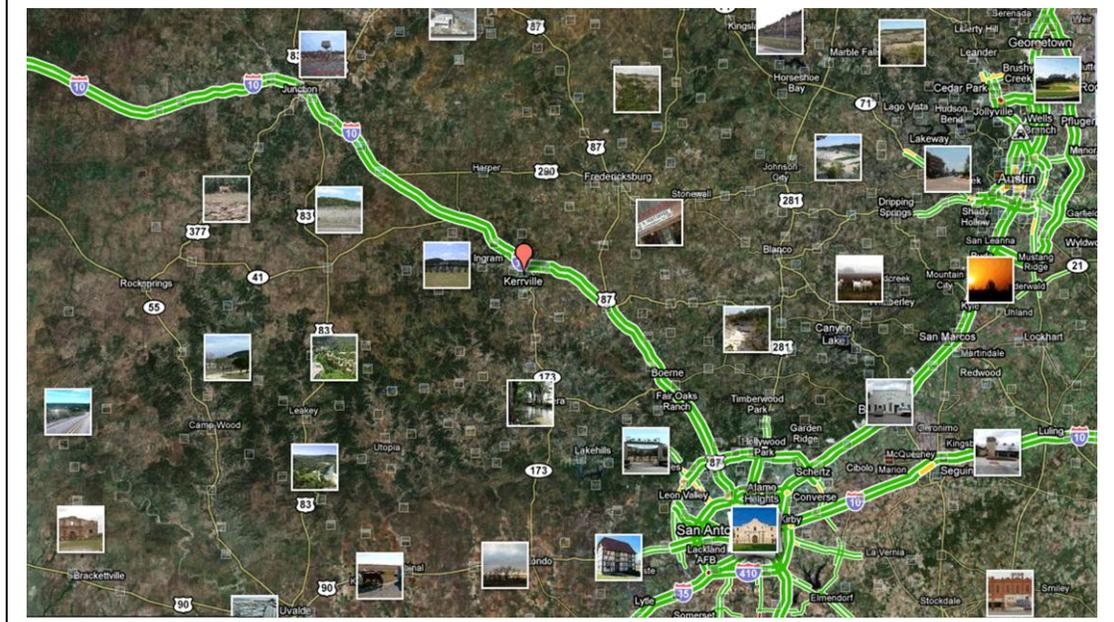
Kerrville adopted a new City Charter and became a home rule city in 1942. This charter remains essentially intact today, although it has undergone amendment on a number of occasions in order to stay with the times.

## Location

Kerrville, located in the heart of the Texas Hill Country, is surrounded by majestic rolling hills, the beautiful Guadalupe River and picturesque trees. Each spring, the hills come alive with beautiful wildflowers that dot the countryside.



Kerrville is 62 miles northwest of San Antonio on Interstate 10 and is intersected by State Highways 16 and 27. Austin, the Gulf Coast and Mexico are easily accessible by nearby Interstate Highways 35 and 37. The central location of the Kerrville area attracts visitors as well as consumers from throughout the Hill Country.



**Pictures Indicate points of interest or tourist destination within driving distance of Kerrville**

## Things to do in the City

The City of Kerrville is home to three golf courses, 936 acres of parkland, including a 500 plus acre City Park nestled on the banks of the Guadalupe River and a sophisticated arts community.

The Kerrville area boasts desirable quality of living because of its available healthcare, technology, education, arts and culture. The low crime rate and big city amenities position this area as one of the best small town environments in which to live and work.

Our annual and year round cultural and recreational activities include:

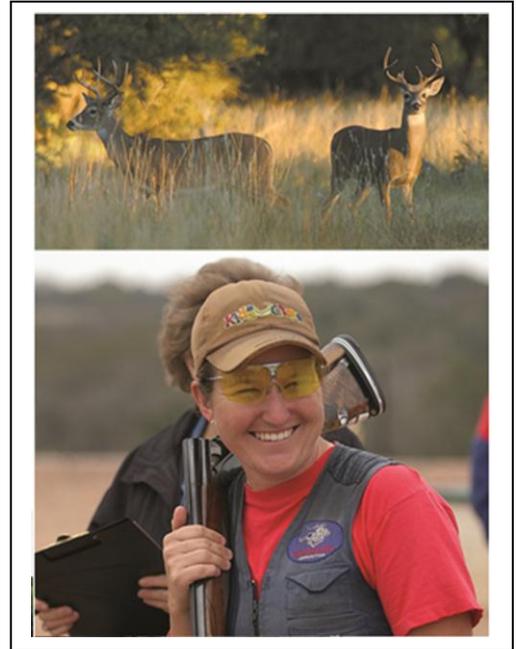
Fourth of July Celebration	Kerr County Fair
Mardi Gras on Main	Christmas Tree Lighting
Texas State Arts & Crafts Fair	Kerrville Folk Festival
Wine & Music Festival	Market Days
Hill Country Bike Tour	Hill Country Arts Foundation
Symphony of the Hills Concerts	Kerrville Performing Arts Society
Museum of Western Art	Hill Country Museum
Heart of the Hills Golf Tournament	Annual Guadalupe River Parade
Hill Country Dinner	Texas Gun & Knife Show
Kerrville Triathlon Festival	Annual Texas Furniture Maker's Show
White Christmas in the Hills	Kerr Arts & Cultural Show
Kerrville Folk Festival	Kerrville Wine & Music Festival

And many more.....

The major source of attraction for the Kerrville area is the hospitality industry that includes tourism, youth camps, retreat facilities, seasonal visitors known as Winter Texans and year-round hunting. Approximately one million visitors come to the Kerrville/Kerr County area each year.

Visitors enjoy eclectic retail shops, Hill Country cuisine and outdoor activities. Kerrville is the center of an arts and cultural renaissance featuring Community Theater, art galleries, and the Official Texas Arts and Crafts Fair and the Kerrville Folk Festival.

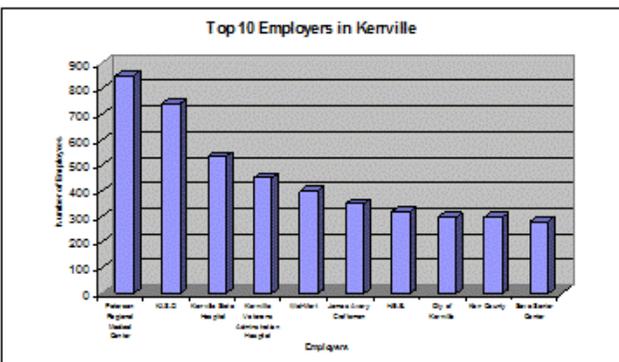
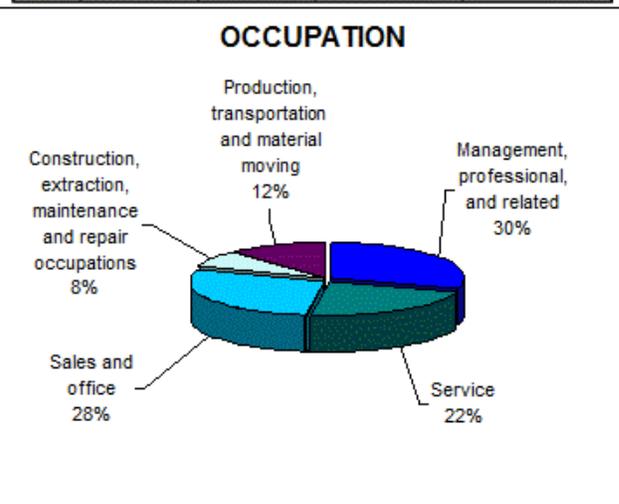
The City has approximately 1,200 hotel/motel rooms featuring 730 of those rooms as business class appropriate for conventioners. Many bed and breakfast accommodations pepper the county along the Guadalupe River and its tributaries.



City of Kerrville Population Characteristics

	Estimate	Percent	U.S.	Margin of Error
<b>Social Characteristics - <a href="#">show more</a> &gt;&gt;</b>				
Average household size	2.23	(X)	2.61	+/-0.11
Average family size	2.71	(X)	3.20	+/-0.15
Population 25 years and over	15,712			+/-703
High school graduate or higher	(X)	85.6	84.5%	(X)
Bachelor's degree or higher	(X)	25.4	27.4%	(X)
Civilian veterans (civilian population 18 years and over)	3,051	17.0	10.1%	+/-418
With a Disability	(X)	(X)	(X)	(X)
Foreign born	1,285	5.9	12.5%	+/-537
Male, Now married, except separated (population 15 years and over)	4,915	55.0	52.2%	+/-471
Female, Now married, except separated (population 15 years and over)	4,215	43.1	48.2%	+/-439
Speak a language other than English at home (population 5 years and over)	N	N	19.6%	N
Household population	19,628			+/-1,065
Group quarters population	(X)	(X)	(X)	(X)
<b>Economic Characteristics - <a href="#">show more</a> &gt;&gt;</b>				
In labor force (population 16 years and over)	9,444	51.5	65.2%	+/-639
Mean travel time to work in minutes (workers 16 years and over)	14.3	(X)	25.3	+/-1.3
Median household income (in 2008 inflation-adjusted dollars)	41,167	(X)	52,175	+/-4,077
Median family income (in 2008 inflation-adjusted dollars)	49,294	(X)	63,211	+/-5,289
Per capita income (in 2008 inflation-adjusted dollars)	23,965	(X)	27,466	+/-2,515
Families below poverty level	(X)	10.0	9.6%	(X)
Individuals below poverty level	(X)	12.5	13.2%	(X)
<b>Housing Characteristics - <a href="#">show more</a> &gt;&gt;</b>				
Total housing units	9,599			+/-374
Occupied housing units	8,783	91.5	88.0%	+/-455
Owner-occupied housing units	5,675	64.6	67.1%	+/-431
Renter-occupied housing units	3,108	35.4	32.9%	+/-478
Vacant housing units	816	8.5	12.0%	+/-306
Owner-occupied homes	5,675			+/-431
Median value (dollars)	127,300	(X)	192,400	+/-9,212
Median of selected monthly owner costs				
With a mortgage (dollars)	1,081	(X)	1,508	+/-131
Not mortgaged (dollars)	391	(X)	425	+/-36
<b>ACS Demographic Estimates - <a href="#">show more</a> &gt;&gt;</b>				
Total population	21,933			+/-1,163
Male	10,533	48.0	49.3%	+/-703
Female	11,400	52.0	50.7%	+/-762
Median age (years)	44.3	(X)	36.7	+/-4.3
Under 5 years	1,027	4.7	6.9%	+/-295
18 years and over	17,945	81.8	75.5%	+/-939
65 years and over	6,139	28.0	12.6%	+/-515
One race	21,227	96.8	97.8%	+/-1,186
White	19,357	88.3	74.3%	+/-1,205
Black or African American	778	3.5	12.3%	+/-335
American Indian and Alaska Native	0	0.0	0.8%	+/-165
Asian	152	0.7	4.4%	+/-124
Native Hawaiian and Other Pacific Islander	0	0.0	0.1%	+/-165
Some other race	940	4.3	5.8%	+/-429
Two or more races	706	3.2	2.2%	+/-333
Hispanic or Latino (of any race)	5,031	22.9	15.1%	+/-748

Year	Labor Force	Employment	Unemployment	Unemployment Rate
Sep-11	22,943	21,344	1,599	6.97%
Sep-10	22,985	21,551	1,434	6.24%
Sep-09	22,957	21,539	1,418	6.18%
Sep-08	23,067	22,074	993	4.30%
Oct-07	22,608	21,792	816	3.61%
Oct-06	22,226	21,342	884	3.98%
Oct-05	22,150	21,250	900	4.06%
Oct-04	21,777	20,784	993	4.56%
Oct-03	21,043	19,880	1,163	5.53%
Oct-02	20,386	19,328	1,058	5.19%
Oct-01	19,506	18,560	946	4.85%
Oct-00	18,853	18,124	729	3.87%



Source: Kerrville Economic Development Foundation

Source: U.S. Census Bureau, 2006-2008 American Community Survey

# OUR CITY PROFILE

## LOCATION

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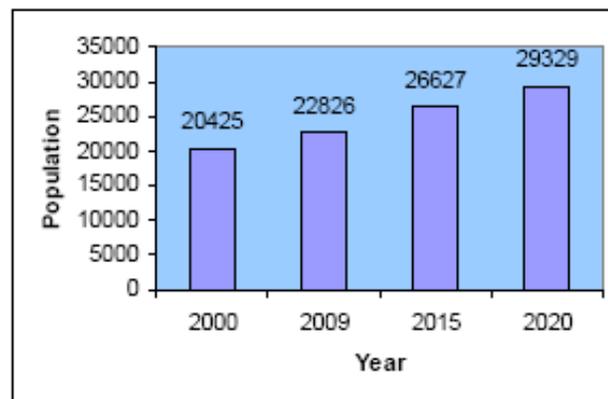
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### Texas



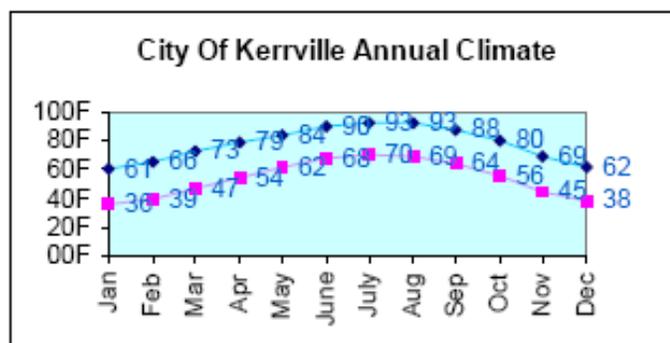
## POPULATION

Chartered in 1856, Kerr County was named after Captain James Kerr, a friend of founder Joshua Brown and boasts approximately 48,000 residents. The City of Kerrville was founded in 1889, and is home to approximately 23,500 residents. Our 10 year forecast projects our population to be 29,329 by 2020. Kerrville is the county seat of Kerr County. Population estimates for the years 2000 and 2009 are U.S. Census Bureau estimates. Projections for the years 2015 and 2020 were calculated using 2000 and 2009 US Census Bureau estimates for Kerr County, the state of Texas and the City of Kerrville.



## CLIMATE

In the early '20s, the Kerrville area was identified as one of the "healthiest places in the nation" to live. There is pride in maintaining a healthy environment, which depends greatly on the climate and year-round good weather. Kerrville is 1,640 feet above sea level with an average July temperature of 81 degrees and a January norm of 47 degrees. The average yearly rainfall is 31.5 inches and the mean relative humidity at noon is 55%. The graph to the right represents average monthly temperatures experienced by the City of Kerrville.



## **Financial Summary**

## City Fund Structure

The City utilizes two fund structures:

1. Governmental Funds – Used to account for activities primarily supported by taxes, grants, and similar revenue sources.
2. Proprietary funds – used to account for activities that receive significant support from fees and charges.

The Governmental Fund has four fund types:

- I. General Fund – The City’s Main operating fund used to account for and report all financial resources not accounted for and reported in another fund. It consists of the General Fund (fund 01), Police Special Program Fund (fund 07), General Asset Replacement Fund (fund 18), Landfill Fund (fund 25), Landfill Closure Fund (fund 26), Landfill Post-Closure Fund (fund 28), and Insurance Reserve Fund (fund 90). Starting in Fiscal Year 2013, the Landfill Post-Closure Fund has been consolidated into the Landfill Closure Fund (fund 26).
- II. Special Revenue Funds – Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds consists of the Hotal Tax Fund (fund 20), HOT Reserve Fund (fund 16), Library Memorial Fund (fund 15), History Center Fund (fund 68), and the Grant Fund (fund 85).
- III. Capital Projects Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. These funds include the Parkland Dedication Fund (fund 08) and Governmental IP Fund (fund 70).
- IV. Debt Service Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. This fund includes the General Debt Service Fund (fund 50).

The city does not have any permanent funds.

The Proprietary Fund has two fund types:

- I. Enterprise Funds – Used to report any activity for which a fee is charged to external users for goods or services. These funds includes the Water and Sewer Fund (fund 02), Water and Sewer Asset Replacement Fund (fund 19), and the Golf Course Fund (fund 14).
  - a. Capital Projects Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This fund includes the Water/Sewer IP Fund (fund 71).
  - b. Debt Service Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. This fund includes the Water/Sewer Debt Service Fund (fund 53).
- II. Internal Service Funds – Used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. These funds include the Garage Fund (fund 03) and Employee Benefits Trust Fund (fund 05).

The City does not have any the Fiduciary Funds.

There are two Component Units, the Economic Improvement Corporation (EIC) and the Kerrville Public Utility Board (KPUB). The City has an administrative contract with EIC but not with KPUB. The EIC administrative contract includes financial management of EIC funds and establishing funds to account for and pay for operating expenditures, debt services, and any capital projects it may have. The EIC Sales Tax Improvement Fund (fund 40) is used for operating purposes, the EIC Debt Service Fund (Fund 43) is for debt service, and the EIC Projects Fund (fund 75) is for capital improvement projects paid for by EIC funds. The City also has a joint venture with Kerr County where we share a 50/50 equity ownership of the municipal airport. The airport is and will continue to be managed by Kerr County.

Below are summary schedules showing FY2013 approved revenues and expenditures for each fund groups.

"SCHEDULE A" - FY 2013	Governmental Funds					
	General Fund					
	General	Police Special Program	General Asset Replace.	Insurance Reserve	Landfill	Landfill Closure
Available Fund Balance -FY 11 CAFR	\$3,753,915	\$92,144	\$150,292	\$144,687	\$152,858	\$1,324,401
FY 12 Budgeted Use of Fund Balance	-\$400,000	\$10,000	\$0	\$51,771	\$66,062	\$5,514
FY 13 Est. Beginning Available Fund Balance	\$4,153,915	\$82,144	\$150,292	\$92,916	\$86,796	\$1,318,887
<b>Revenues</b>						
Property Tax	\$8,050,000					
Sales Tax	\$4,850,000					
Other Taxes	\$2,039,900					
Permits & Fees	\$324,975					
Intergovernmental	\$1,191,000			\$0	\$0	
Services	\$2,411,860				\$42,200	
Grants	\$29,500	\$0			\$0	
Fines & Forfeitures	\$506,618					
Interest & Miscellaneous	\$240,850	\$7,000	\$700	\$50,000	\$360,000	\$320,635
Transfers In	\$1,250,000		\$300,000	\$0	\$0	\$0
Planned Use of Fund Balance		\$29,000		\$92,916	\$0	\$0
<b>Total Revenues</b>	<b>\$20,894,703</b>	<b>\$36,000</b>	<b>\$300,700</b>	<b>\$142,916</b>	<b>\$402,200</b>	<b>\$320,635</b>
<b>Expenditures</b>						
General Non-Departmental	\$382,135					
City Council	\$7,006					
City Secretary	\$145,465					
City Attorney	\$261,474					
City Administration	\$387,612					
Human Resources	\$298,022					
Finance	\$351,280					
Information Technology	\$663,234					
Municipal Court	\$356,514					
KSP	\$370,215					
Police	\$4,813,182					
Fire	\$3,743,916					
Fire Marshal	\$164,201					
EMS	\$2,586,963					
Planning	\$133,711					
Building Inspections	\$336,125					
Code Compliance	\$120,207					
Business Programs	\$190,618					
Tennis Center	\$30,300					
Pool	\$102,176					
Parks Maintenance	\$782,842					
Recreation	\$132,437					
Engineering	\$365,460					
Public Works	\$2,064,602					
Library	\$671,574					
General Operations	\$1,104,633					
Police Special Programs		\$35,450				
General Asset Replace.			\$300,000			
Landfill/Recycling					\$340,727	
Landfill Closure						\$0
Insurance Reserve				\$50,000		
Main Street	\$28,800					
<b>Total Expenditures</b>	<b>\$20,594,703</b>	<b>\$35,450</b>	<b>\$300,000</b>	<b>\$50,000</b>	<b>\$340,727</b>	<b>\$0</b>
<b>Fund Balance</b>						
Excess (Deficiency) of revs. vs. exps.	\$300,000	\$550	\$700	\$92,916	\$61,473	\$320,635
<b>FY 13 Est. Ending Balance</b>	<b>\$4,453,915</b>	<b>\$53,694</b>	<b>\$150,992</b>	<b>\$92,916</b>	<b>\$148,269</b>	<b>\$1,639,522</b>
FY 13 Fund Balance Target	\$5,148,676	\$8,863	\$75,000	\$12,500	\$85,182	\$0
Fund Balance Over/(Under) Reserve of 3 months	-\$694,760	\$44,832	\$75,992	\$80,416	\$63,087	\$1,639,522

"SCHEDULE A" - FY 2013	Governmental Funds							
	Special Revenue Funds					Debt Service Fund	Capital Project Funds	
	Hotel Tax	HOT Reserve	History Center	Library Memorial	Grant Fund	General Debt	Parkland Ded	General CIP
Available Fund Balance -FY 11 CAFR	\$107,728	\$652,009	\$114,793	\$414,494		\$1,147,533	\$75,586	\$0
FY 12 Budgeted Use of Fund Balance	\$0	\$0	\$2,520	\$414,494		\$0	\$0	\$0
FY 13 Est. Beginning Available Fund Balance	\$107,728	\$652,009	\$112,273	\$0	\$0	\$1,147,533	\$75,586	\$0
<b>Revenues</b>								
Property Tax						\$1,200,000		
Other Taxes	\$835,000					\$15,000		
Services			\$300					\$0
Grants		\$0		\$0	\$150,000			\$0
Interest & Miscellaneous	\$100	\$2,000	\$12,250	\$37,000	\$0	\$3,000	\$0	\$0
Transfers In	\$0				\$0	\$252,135		\$0
Planned Use of Fund Balance		\$0	\$0					
<b>Total Revenues</b>	<b>\$835,100</b>	<b>\$2,000</b>	<b>\$12,550</b>	<b>\$37,000</b>	<b>\$150,000</b>	<b>\$1,470,135</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>								
Parkland Dedication							\$0	
Library Memorial				\$30,000				
HOT Reserve		\$0						
Hotel Occupancy Tax	\$835,000							
General Fund Debt						\$1,426,124		
Water and Sewer Debt								
History Center			\$12,550					
General CIP								\$0
Water and Sewer CIP								
Grant Fund					\$150,000			
<b>Total Expenditures</b>	<b>\$835,000</b>	<b>\$0</b>	<b>\$12,550</b>	<b>\$30,000</b>	<b>\$150,000</b>	<b>\$1,426,124</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balance</b>								
Excess (Deficiency) of revs. vs. exps.	\$100	\$2,000	\$1	\$7,000	\$0	\$44,011	\$0	\$0
<b>FY 13 Est. Ending Balance</b>	<b>\$107,828</b>	<b>\$654,009</b>	<b>\$112,274</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$1,191,544</b>	<b>\$75,586</b>	<b>\$0</b>
FY 13 Fund Balance Reserve Target	\$208,750	\$0	\$3,137	\$7,500	\$37,500	\$1,426,124	\$0	\$0
Fund Balance Over/(Under) Reserve of 3 months	-\$100,922	\$654,009	\$109,136	-\$500	-\$37,500	-\$234,581	\$75,586	\$0

"SCHEDULE A" - FY 2013	Propreitary Funds							Component Unit		
	Enterprise Funds					Internal Service Funds		EIC	EIC Debt	EIC CIP
	Water and Sewer Fund				Golf Fund	Garage Fund	Employee Benefit Trust Fund			
	Water/Sewer Fund	Water/Sewer Asset Replace Fund	Water and Sewer Debt Service Fund	Water/Sewer CIP Fund	Golf Course Fund					
Available Fund Balance -FY 11 CAFR	\$3,136,313	\$236,063	\$1,364,303	\$0	-\$175,157	\$51,774	\$498,833	\$2,619,799	\$411,596	\$0
FY 12 Budgeted Use of Fund Balance	\$1,676,346	\$0	-\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY 13 Est. Beginning Available Fund Balance	\$1,459,967	\$236,063	\$2,114,303	\$0	-\$175,157	\$51,774	\$498,833	\$2,619,799	\$411,596	\$0
<b>Revenues</b>							<b>Revenues</b>			
Sales Tax								\$2,425,000		
Intergovernmental							\$3,200,000			
Services	\$8,836,000		\$1,805,000			\$341,093				
Interest & Miscellaneous	\$189,500	\$1,000	\$5,000	\$10,000,000	\$896,500	-\$90,000	\$0	\$5,000	\$0	
Transfers In	\$0	\$100,000	\$1,800,000	\$220,000	\$0			\$0	\$505,000	\$1,008,141
Planned Use of Fund Balance						\$0	\$125,000	\$1,261,102		
<b>Total Revenues</b>	<b>\$9,025,500</b>	<b>\$101,000</b>	<b>\$3,610,000</b>	<b>\$10,220,000</b>	<b>\$896,500</b>	<b>\$251,093</b>	<b>\$3,325,000</b>	<b>\$3,691,102</b>	<b>\$505,000</b>	<b>\$1,008,141</b>
<b>Expenditures</b>							<b>Expenditures</b>			
Water/Sewer Non-Dept.	\$3,370,000									
Water Records	\$513,095									
Utility Administration	\$351,002									
Water Production	\$1,480,528									
Utility Construction	\$810,716									
Utility Information Sys	\$0									
Wastewater	\$1,728,577									
Utility Laboratory	\$267,121									
Water/Sewer Gen Ops.	\$330,200									
Garage - Non-Department.						\$0				
Garage						\$249,999				
Employee Benefit Trust Fund							\$3,313,000			
Flexible Spending										
Golf Course - Non-Dept.					\$6,900					
Golf Course - Maintenance					\$534,689					
Golf Course - Pro Shop					\$336,018					
Water/Sewer Asset Replace.		\$100,000								
Economic Improvement								\$3,691,102		
Economic Improve. Debt									\$499,248	
Water and Sewer Debt			\$2,657,263							
Water and Sewer CIP				\$10,220,000						
EIC CIP										\$1,008,141
<b>Total Expenditures</b>	<b>\$8,851,239</b>	<b>\$100,000</b>	<b>\$2,657,263</b>	<b>\$10,220,000</b>	<b>\$877,608</b>	<b>\$249,999</b>	<b>\$3,313,000</b>	<b>\$3,691,102</b>	<b>\$499,248</b>	<b>\$1,008,141</b>
<b>Fund Balance</b>							<b>Fund Balance</b>			
Excess (Deficiency) of revs. vs. exps.	\$174,261	\$1,000	\$952,737	\$0	\$18,892	\$1,094	\$12,000	\$0	\$5,753	\$0
<b>FY 13 Est. Ending Balance</b>	<b>\$1,634,228</b>	<b>\$237,063</b>	<b>\$3,067,040</b>	<b>\$0</b>	<b>-\$156,265</b>	<b>\$52,868</b>	<b>\$385,833</b>	<b>\$1,358,697</b>	<b>\$417,349</b>	<b>\$0</b>
FY 13 Fund Balance Reserve Target	\$2,212,810	\$25,000	\$2,657,263	\$0	\$219,402	\$62,500	\$828,250	\$922,776	\$124,812	\$252,035
Fund Balance Over/(Under) Reserve of 3 months	-\$578,582	\$212,063	\$409,776	\$0	-\$375,667	-\$9,632	-\$442,417	\$435,922	\$292,537	-\$252,035

## **Revenue Summary**

The City of Kerrville's operations are funded through a variety of revenue sources. Basic Services such as fire and police, parks and recreation, and roads are provided in large part by property taxes and sales tax. Charges for services provide water and sewer, solid waste, participation in recreation activities and EMS services. Another large revenue stream is intergovernmental revenue which includes the transfer from the General Fund and the Water and Sewer Fund to the Employee Benefit Trust Fund and contribution from Kerr County toward Fire, EMS, and Library services. Other revenue sources included permits and fees, fines and forfeitures, interest and miscellaneous and transfers in.

The total revenue projected for all funds (excluding component unit funds) is \$52,033,032. The largest source is charges for service, at 26% or \$13,436,453; the second largest is Interest & Miscellaneous at 23% or \$12,035,535; the third largest is Property Taxes at 18% or \$9,250,000; the fourth largest is Sales Tax at 9% or \$4,850,000; Other revenue sources include Transfers In, \$3,922,135; Other Taxes, \$2,889,900; Intergovernmental, \$4,391,000; Fines and Forfeitures, \$506,618; Permits and Fees, \$324,975; Grants, \$179,500; Use of Reserves, \$246,916.

Charges for Service, \$13,436,453: The majority of this revenue comes from water and sewer services. \$8,836,000 is the approved service revenue amount from the water and sewer fund. \$2,031,208 is EMS revenue and the remaining Charges for Service revenues come primarily from recreation participation.

Interest and Miscellaneous, \$12,035,535: The majority of this revenue comes from \$10,000,000 of debt issuance for the water and sewer capital improvement fund.

Property Taxes, \$9,250,000: Property taxes are received based on the tax rate of \$0.5625 are in the General Fund, \$8,050,000, and the Debt Service Fund \$1,200,000.

Sales Tax, \$4,850,000: Sales tax is received from the 1% sales tax that goes into the General Fund, \$4,850,000, and the 0.5% sales tax that goes into the EIC, \$2,425,000. Since EIC is a component unit, it is not included in the city-wide revenue and expense calculations.

Intergovernmental, \$4,391,000: Intergovernmental revenues include \$3,200,000 of transfers from other funds into the Employee Benefit Trust Fund and the Flexible Spending Fund. The remaining \$1,191,000.00 includes \$1,118,000 from Kerr County for Fire, EMS and Library, \$50,000 from KISD for school resource officer, \$19,000 from the State of TX for emergency management, and \$4,000 for Kerr County Emergency Management.

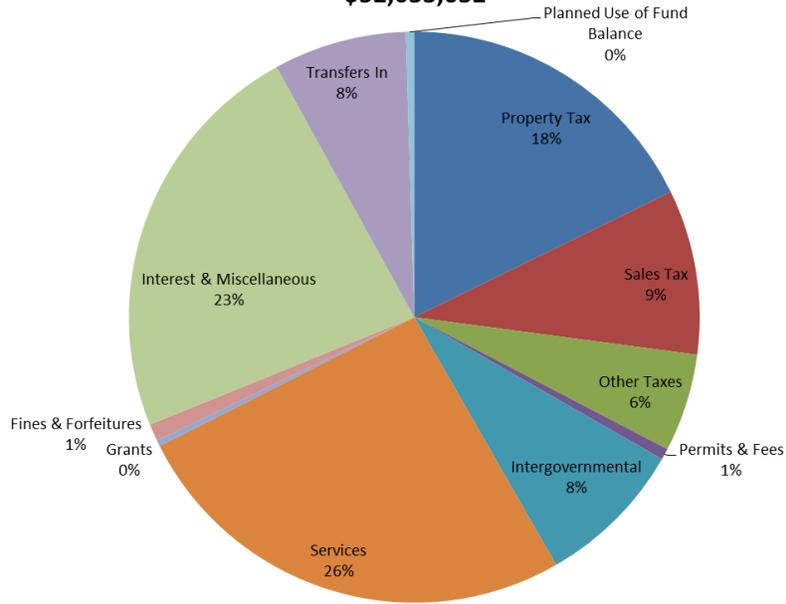
Transfers In, \$3,922,135: Transfers include \$1,250,000 from the Water and Sewer Fund for administrative and professional services, \$300,000 to General Asset Replacement from the General Fund for maintenance capital purchases, \$100,000 to the Water and Sewer Asset Replacement Fund for equipment purchases, \$252,135 from the EIC Fund to the General Debt Service Fund and \$220,000 from the Water and Sewer Fund to the W/S CIP fund and \$1,800,000 from the Water and Sewer Fund to the Water and Sewer Debt Service Fund.

Other Taxes, \$2,889,900: Other Taxes include Prior Year Levies, \$80,000; Penalty and Interest, \$70,000; Franchise Fees \$1,889,900; General Fund Debt Service, \$15,000; and Hotel Occupancy Tax, \$835,000.

Fine and Forfeitures, \$506,618; Permits and Fees, \$324,975; Grants, \$179,500; and Use of Reserve, \$246,916 complete the sources of revenues.

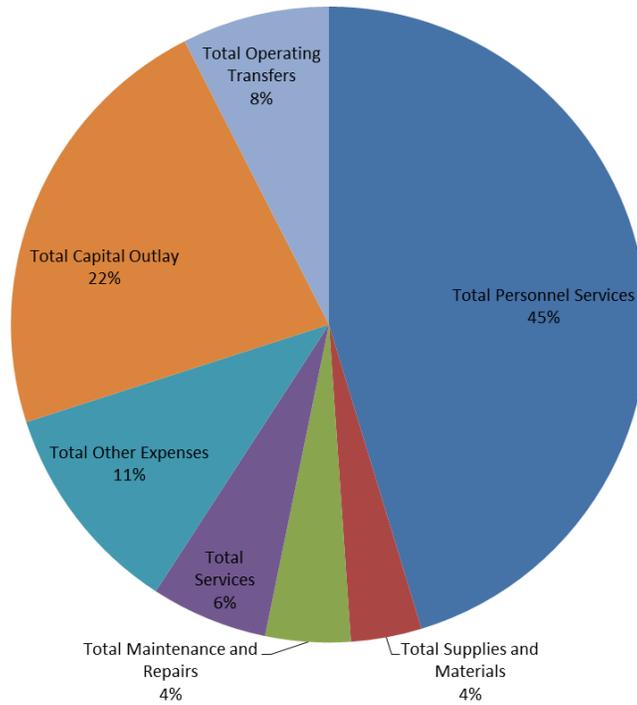
### City Wide - Revenue Sources

\$52,033,032



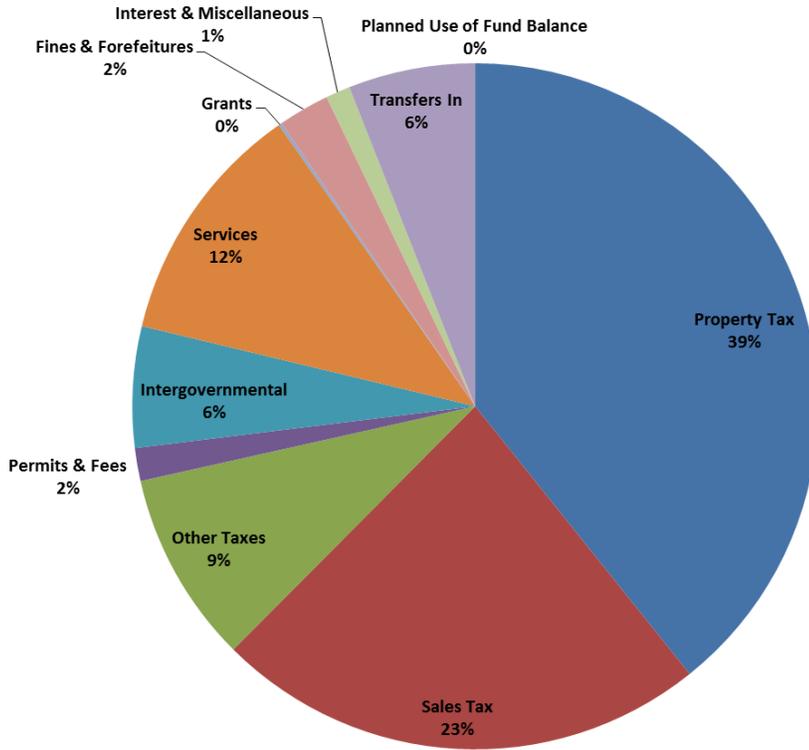
### City Wide - Expenditures

\$50,043,664



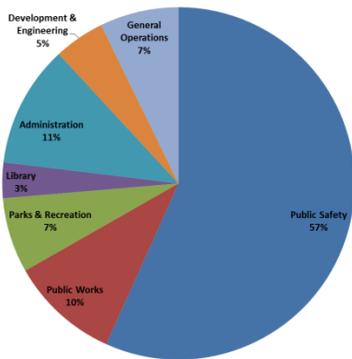
### General Fund FY13 Revenue Breakdown

\$20,894,703



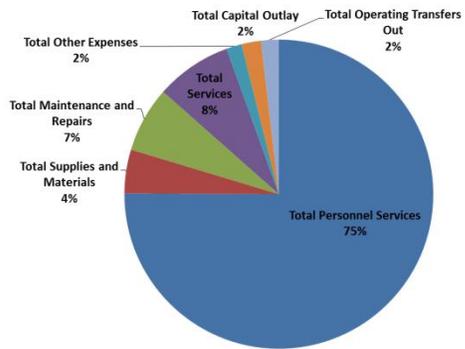
### General Fund FY13 Expenditure by Service

\$20,594,703



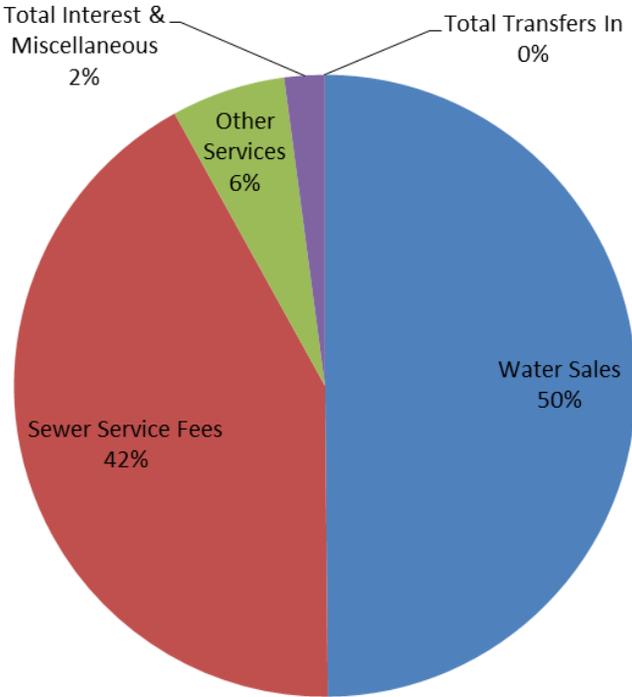
### General Fund FY13 Expenditure by Category

\$20,594,703

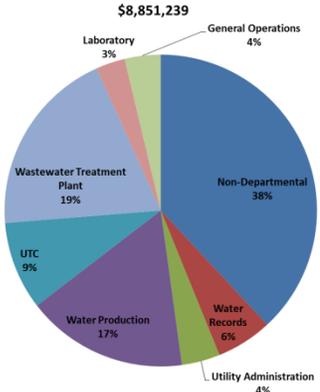


# Water and Sewer Fund FY13 Revenue Breakdown

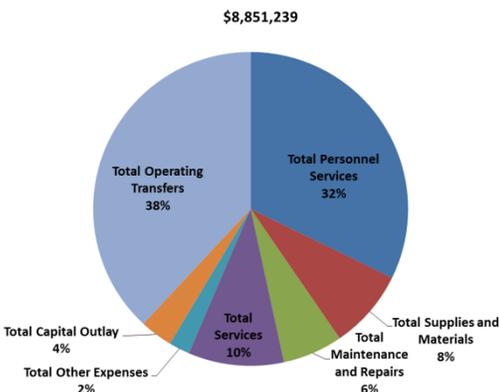
**\$9,025,500**



Water and Sewer Fund FY13 Expenditure by Department

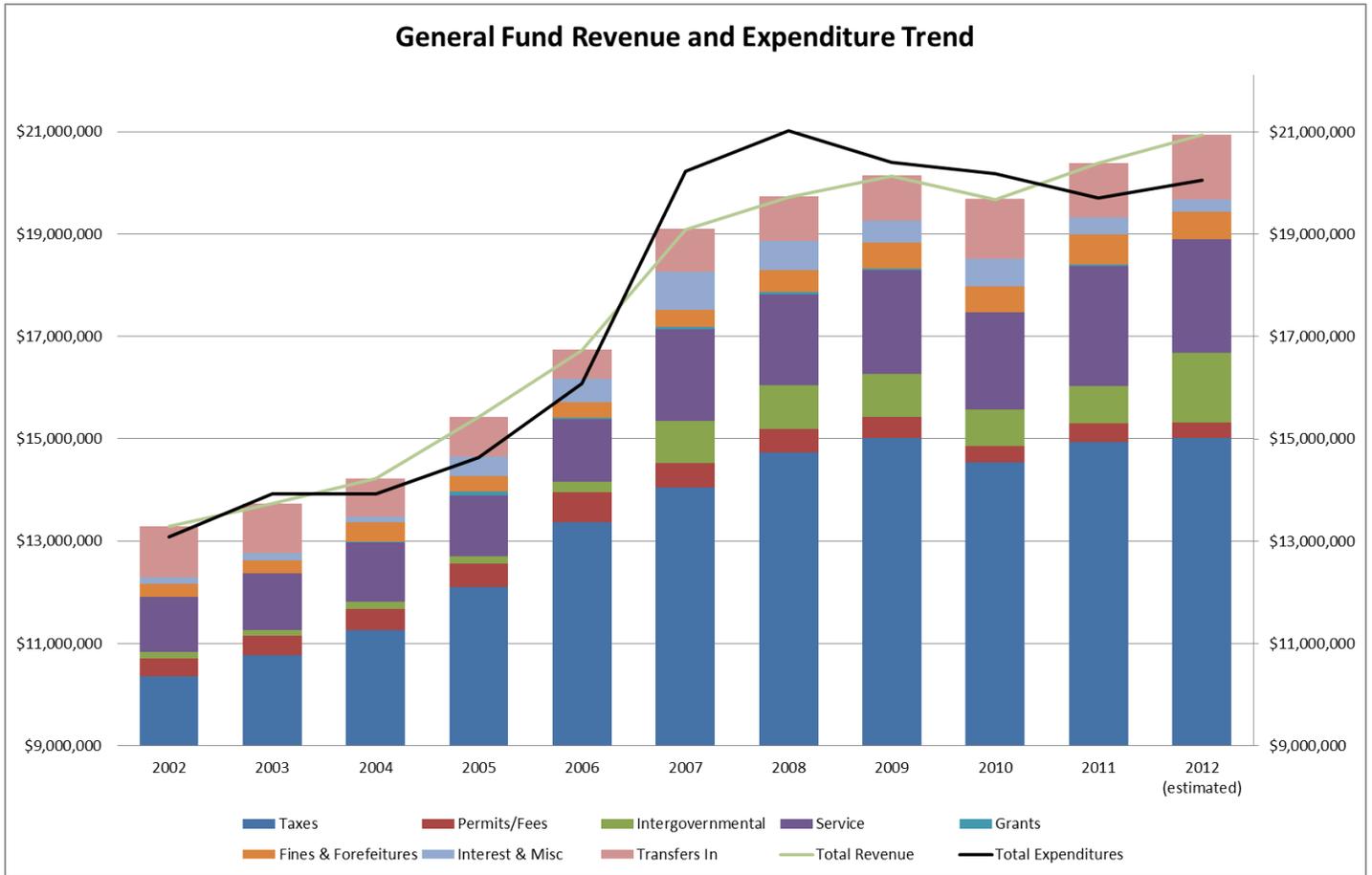


Water and Sewer Fund FY13 Expenditure by Category



## **Budgetary Trends**

## Budgetary Trends



The City has gone through and weathered many economic environments and we've managed to come out stronger through better planning and execution. In fiscal year 2011, we've changed the way we budget from a structurally balanced budget to a fiscally balanced budget. A structurally balanced budget is where, when expenditures exceed revenues, we use fund balance to "plug" the difference. Mathematically define, it looks like  $[\text{Revenue} + \text{Fund Balance} = \text{Expenditures}]$ . As illustrated in the General Fund Revenue and Expenditure Trend chart above, using a structurally balanced budget, we used fund balance to plug the excess expenditures in 2007, 2008, 2009, and 2010 which has dwindled our General Fund's fund balance significantly. A fiscally balanced budget is where expenditures must be at or below revenues:  $[\text{Revenue} = \text{Expenditures} + \text{Fund Balance}]$ . Using this fiscally balanced budgeting philosophy, we have continued to rebuild our fund balance and expect to end FY2012 with a fund balance of about 20% for the General Fund. By FY2015, we expect to have at least 25% of fund balance for the General Fund.

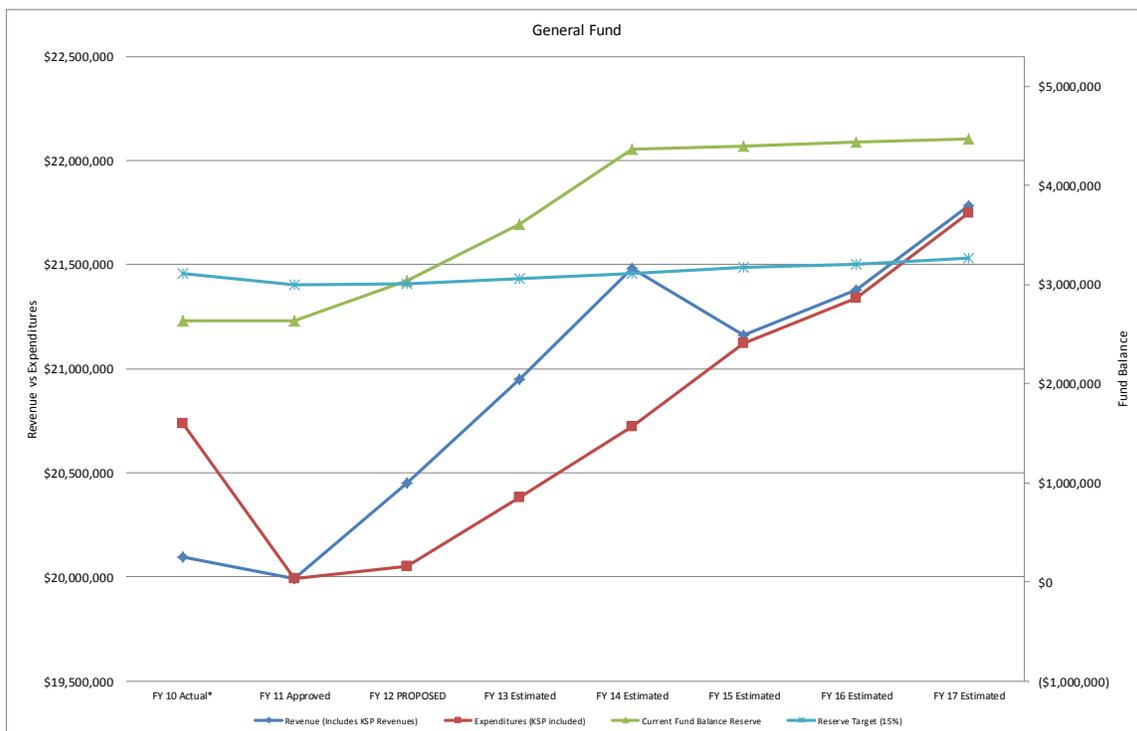
In fiscal year 2011, we migrated to a combination of zero-base budgeting and performance base budgeting where departments start by requesting their budget, line-item by line-item, and then supporting their request with performance numbers. For example, the Public Works-Streets department has five programs – Pavement Management, Streets/ROW, Drainage, Traffic, and Street Lighting – and each program requires a specified budget amount. The department is then asked: 1) what is the minimum budget you need to operate each program, 2) what is the amount you need to maintain the programs current level of services, and 3) what enhancement(s) is(are) needed and how much will

that cost? Funds are then allocated base on 1) the City’s overall need and goals as directed by Council, 2) each program’s performance basis and 3) available funds, on a fiscally balanced budget basis.

In FY2012, we upgraded our General Fund’s fund balance requirement from 5% to 15%-25% of expenditures, to allow us to better withstand unexpected expense(s) and emergencies. We’ve kept our Water and Sewer Fund’s fund balance requirement at 25% of expenditures.

We’ve enhanced our revenue projection methodology from a judgment base methodology and combining it with a more statistic base methodology such as Trend, Operation, and Econometric base forecasting. Trend base revenue forecasting involves looking at historical revenue collection, establishing a trendline, and using that trendline to forecast future revenues. Operation base revenue forecasting is based on the relationship [Revenues = Rates \*Units]. For example, if we were to charge \$2.66 per 1000 gallons for water sales and a user using 8,000 gallons per month for 12 months will generate [Revenue = Rates \* Units] => [Revenue = \$2.66 \* (8\*12)] = \$255 in revenue per year. We just need to project the expected number of gallons that will be used per customer and how many customers we expect to have next year. The econometric method involves collecting economic data applicable to the City revenue target and performing multivariate regressions to define the relationship of the target revenue to the economic indicators.

Fiscal year 2012 was also the year where we introduce our fiscal sustainability model which we define mathematically as [Revenue = Expenditures + Fund Balance] and expanded this definition to include fund balance, debt services, and capital needs. Below is a chart illustrating our fiscal sustainability model that we used in FY2012 for the General Fund:



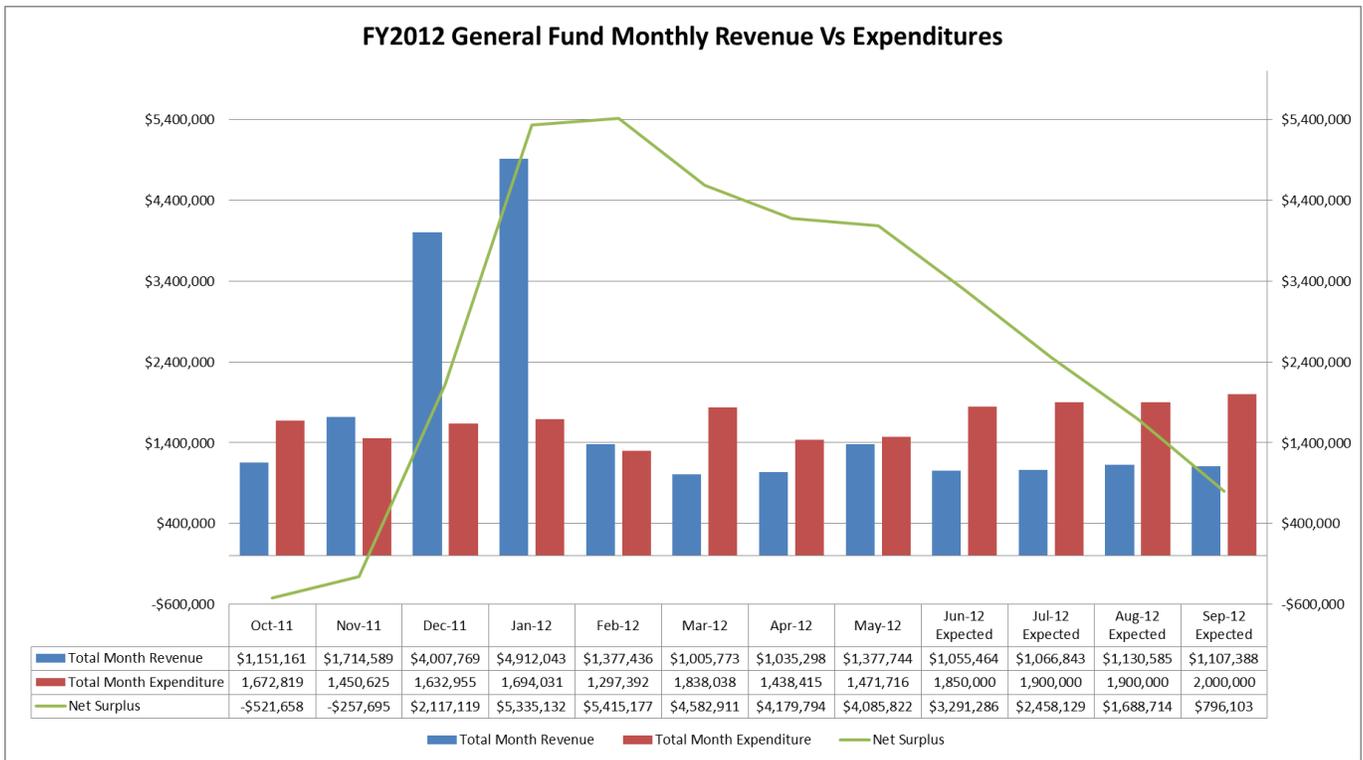
## **Where we expect to end FY2012**

General Fund:

In anticipation of the contract renegotiation with Kerr County for Fire, EMS, and Library services in fiscal year 2015, we've made the assumption that the County would not renew the Fire and Library service contract and modify the EMS service agreement resulting in a net loss of about \$500,000 in revenue to the City per year. To address this revenue reduction, we've planned to increase our fund balance from 15% to 25% in order to give us some time to increase revenues - such as increased sales tax collection - or reduce expenses and still provide the same level of services that our citizens expect.

We expect the FY2015 budget expenditures to be about \$21 million for the General Fund. To reach a fund balance of 25% of expenditures we need to have about \$5.25 million in unrestricted fund balance. From our FY2011 CAFR, we have about \$3.7 million of unrestricted fund balance in the General Fund and, therefore, we will need to save an additional \$1.6 million by the start of FY2015.

For Fiscal Year 2012, we had budgeted to add \$0.4 million to the General Funds fund balance. However, based on our actual revenue and expenditure pattern (as of May 2012), as illustrated below, we expect to add about \$0.8 million to the GF fund balance.

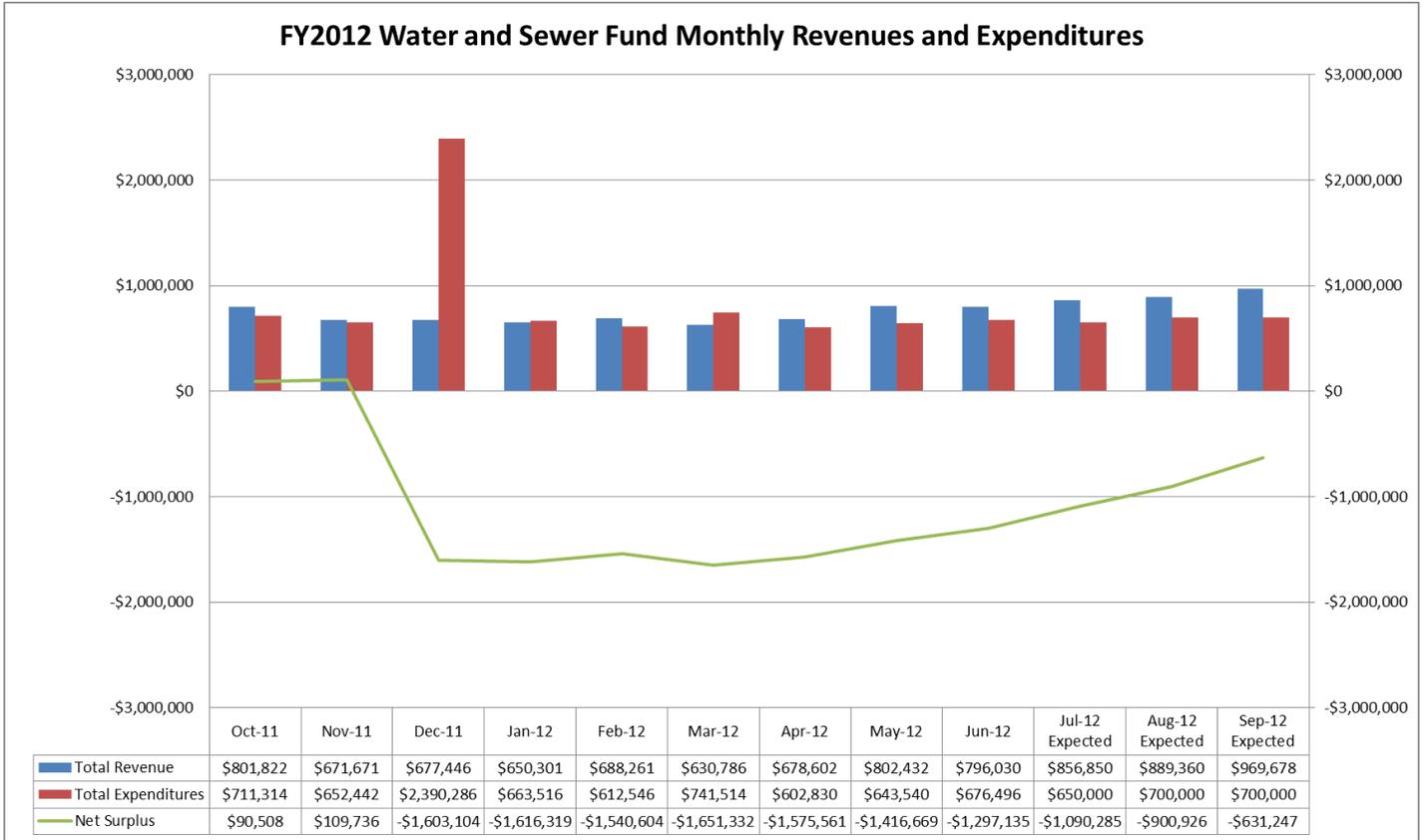


The increase was primarily due to improved economic conditions and the addition of a major manufacturer to our tax roll that resulted in increases in our sales tax collection. Other factors that contributed to the increased fund balance were higher than budgeted property tax collection.

We expect to end fiscal year 2012 with about \$4.5 million in unrestricted fund balance.

Water and Sewer Fund:

The drought of 2011 to 2012 has severely affected our water and sewer sales revenue. In FY2011, we ended the fiscal year with \$5.14 million in water sales and \$3.82 million in sewer sales. For FY2012, we expect to end the year with about \$4.6 million in water sales and about \$3.8 million in sewer sales.



In December of 2011, we initiated a budget amendment to move \$750,000 to the Water and Sewer Debt Service Fund (fund 53) to increase its fund balance up to 100%. That is, Fund 53 will have enough fund balance to pay for 1 year worth of Water and Sewer related debt obligations. Our annual W/S debt service obligation for FY12 is about \$2.8 million and we expect to have at least that amount available in fund balance by the end of FY12. The City also moved \$1,000,000 toward the construction of the New City Hall. Sale of the existing City Hall will return funds to the Water and Sewer Fund.

We expect to end FY12 with about \$2.0 million or about 23% in unrestricted fund balance for the Water and Sewer Fund (fund 02). This includes the \$0.75 million transferred to fund 53, versus the amended budget of 14%.

## **Fiscal Year 2013 Budget**

## General Fund

For the Fiscal Year 2013 we propose total revenue of \$20,894,703, which is \$242,298 more than that adopted for the FY2012 fiscal year. Primary reasons for the revenue growth are as follows:

1. Increases in appraised property tax valuation.
2. Improvement in sales tax collections.

Based on preliminary tax roll, assessed value is expected to slightly increase for FY13 as compared to prior fiscal year 2012. We expect improvement to our sales tax revenue primarily due to the inclusion of a new major manufacturer to our sales tax revenue budget. FY13 sales tax collection may also rise due to Fox Tank business opening up shop in the City. We have not included Fox Tank to our sales tax and property tax budget for FY2013 because they are not fully operational yet and we have not seen their tax collection patterns. Given these factors, we see sales tax collection increasing for FY13 as compared to FY12.

Where we see growth:

Sales Tax – Inclusion of a major manufacturer

Property Tax – increased property valuation

Intergovernmental - Increase due to inflation built into service contract with Kerr County for Fire and EMS services.

Where we see contraction:

Service Revenues – higher disallowed EMS revenue

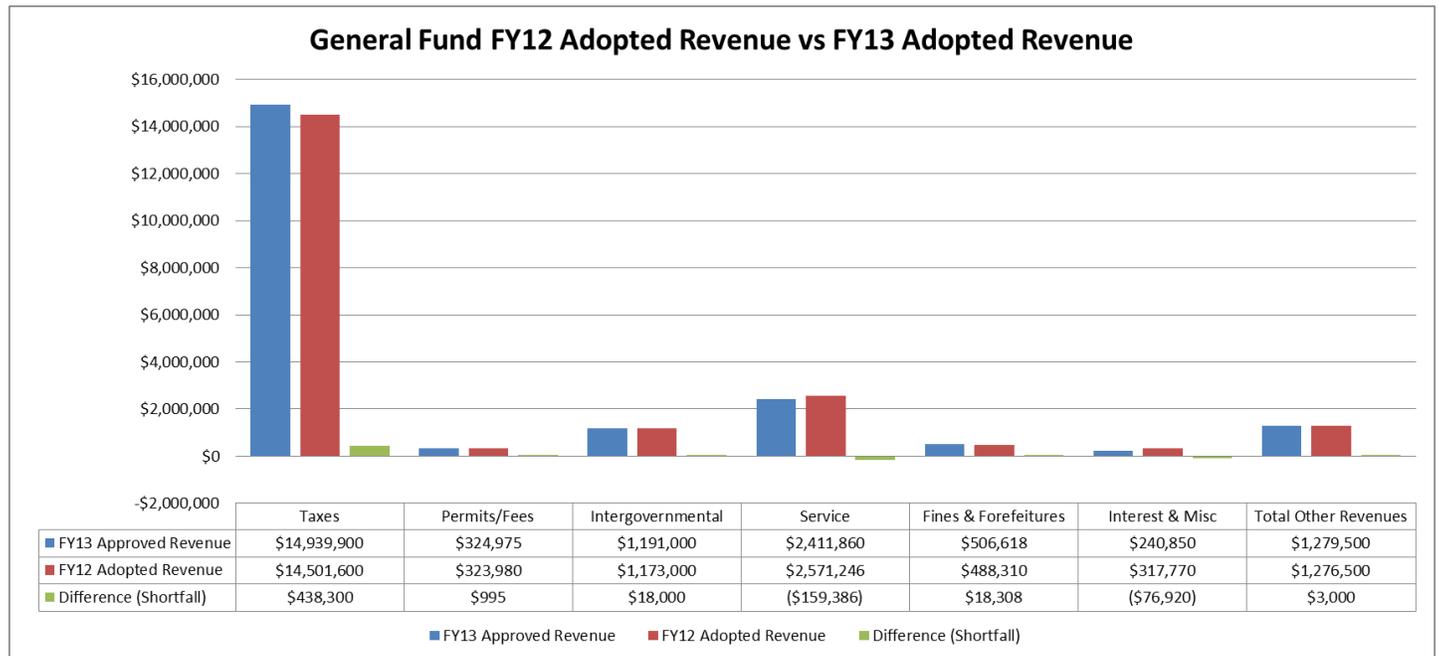
Interest & Misc. – Reduction in PEG revenue and no capital assets to sell.

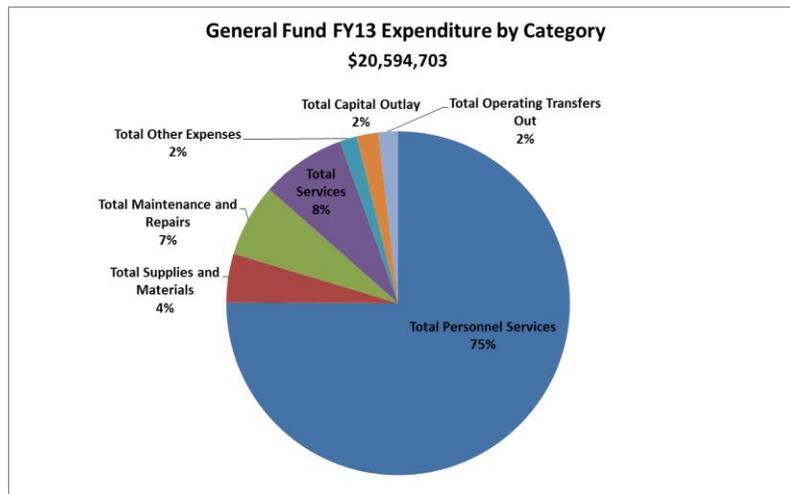
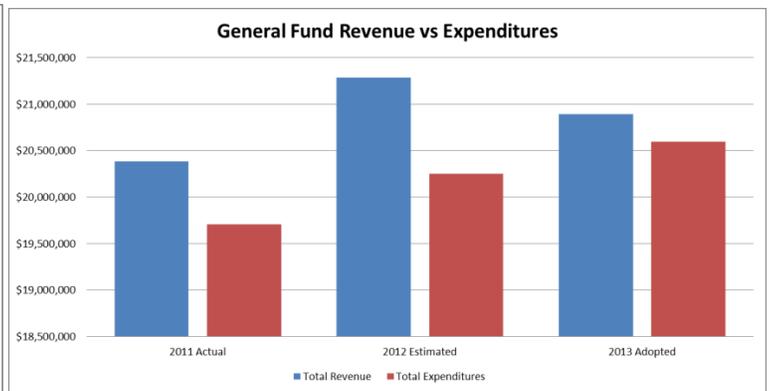
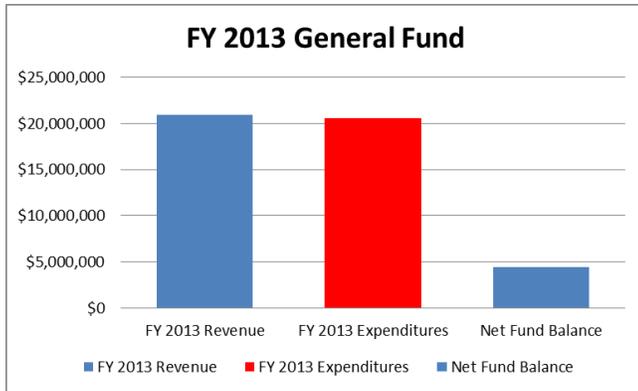
Where we see No change

Permits and Fees

Other Revenues

Fines and Forfeiture





On the expenditure side, the General Fund has a total budget of \$20,594,703. We've increased the Public Works – Street division street maintenance line-item budget by \$100,000 to \$600,000, with the primary purpose of maintaining our street condition index at 79. We believe it will cost the City about \$600,000 to maintain the City's condition index at 79 and an additional \$600,000 to \$750,000 to increase that index by 1 point to 80. The City is required by Ordinance to maintain a condition index of at least 75 and our goal is to maintain a sustainable index of 85 or higher.

The HR department was able to maintain the City's TMRS net contribution at an average rate of 0.089 for FY13. However, medical related cost is expected to increase from \$6,800 per personnel to \$7,100 per FTE. The \$7,100 has been factored in this FY13 budget.

The FY2013 budget includes a 2.75% proposed cost-of-living adjustment (COLA) across the board to all current FTE personnel. The reason for this was primarily because salaries had been frozen for the past three straight years and in that same period inflation (base on national CPI) has increased by 5.6%, as of June 2012. From an inflationary point of view, employees are making less now than they were three years ago.

We've maintained our capital replacement budget at \$300,000 to replace needed capital equipment's and vehicles. Part of the equipment replacement includes \$150,000 for new police patrol cars, \$100,000 for building and structure capital, and \$50,000 for IT related capital.

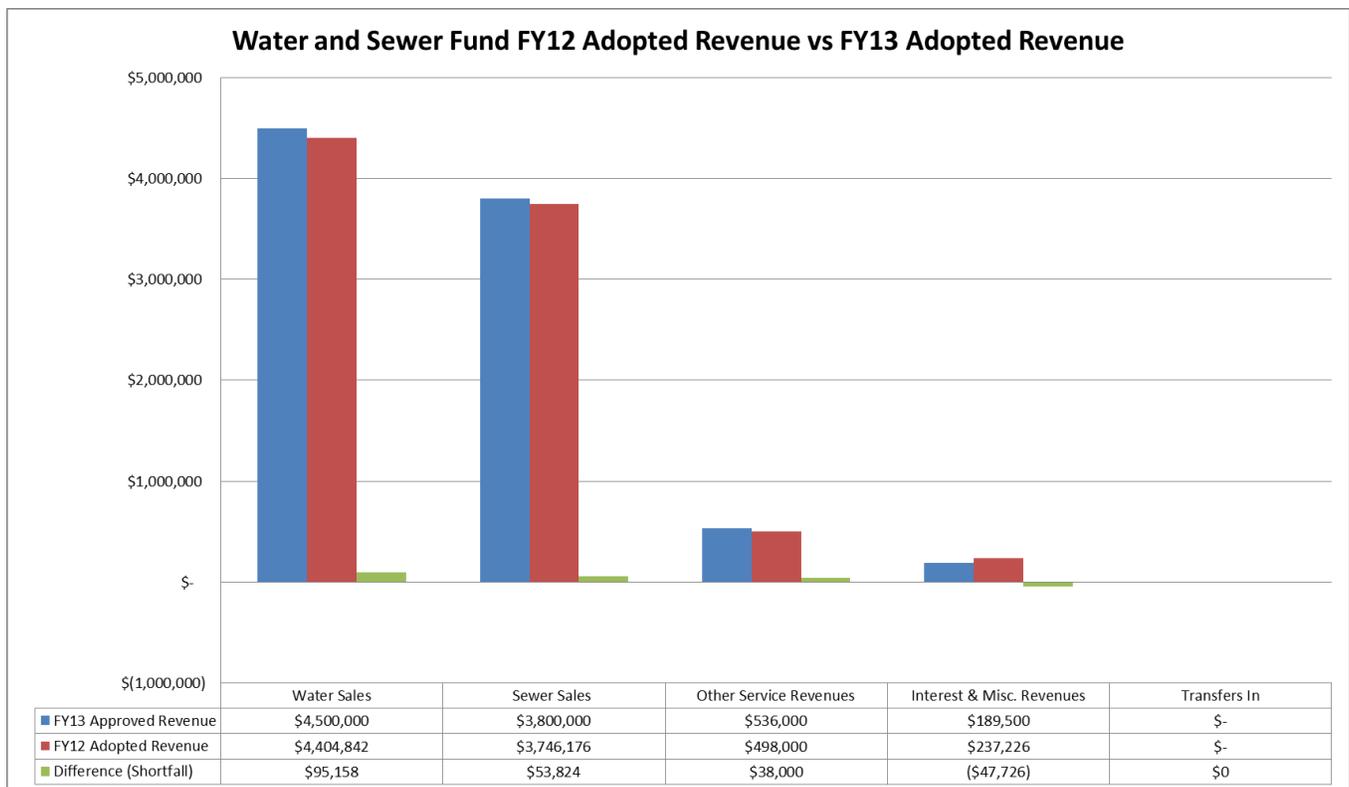
The City Manager's department reduced their personnel count by 0.5 FTE to replace a secretary with a receptionist for the New City Hall. Half of the receptionist pay will come from the City Administration department and the other half will be paid out of the Utility Administration division of the Water and Sewer Fund. In FY12, changes were made to permanently remove two FTE from the

Development Services department and add one FTE, at a lower level, back. The Fire Marshal division of the Fire department added a new assistant fire marshal in FY12 to help with needed services related to fire inspection and permits.

Starting in FY2013, we've eliminated the Main Street Fund (fund 94), based on the recommendation of our auditor to reduce our fund number count, and merged it into the General Fund as a division of the Business Program's department. Subsequently, the Business Program's department has been renamed Community Affairs to more appropriately represent its many functions.

## Water and Sewer Fund

For the Fiscal Year 2013 we proposed total revenue of \$9,025,500, which is \$139,256 more than the FY12 approved budget. Incorporated in the revenue calculation are 3 months of stage 3 or higher water restrictions, Sewer sales to the City of Ingram, and inclusion of Water and Sewer sales to a new major manufacturer.



Water and sewer sales is expected to increased due to organic growth and inclusion of a new major manufacturer and the City of Ingram requesting sewer services.

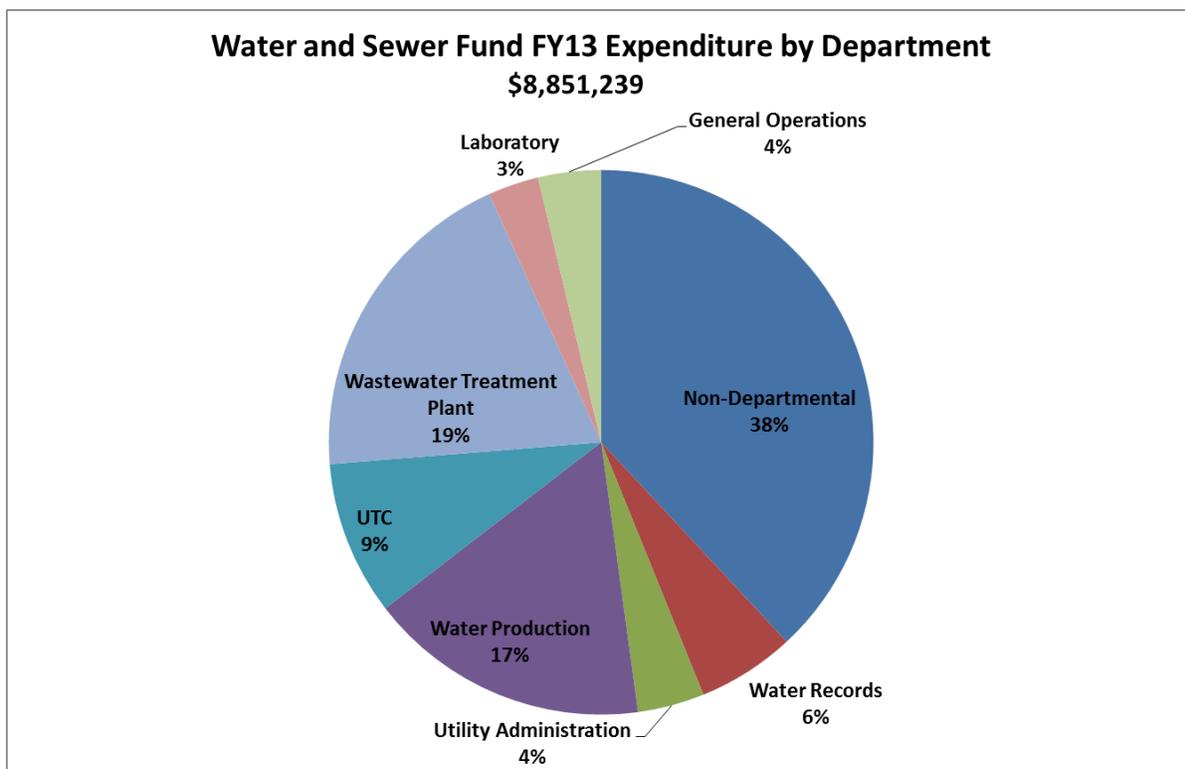
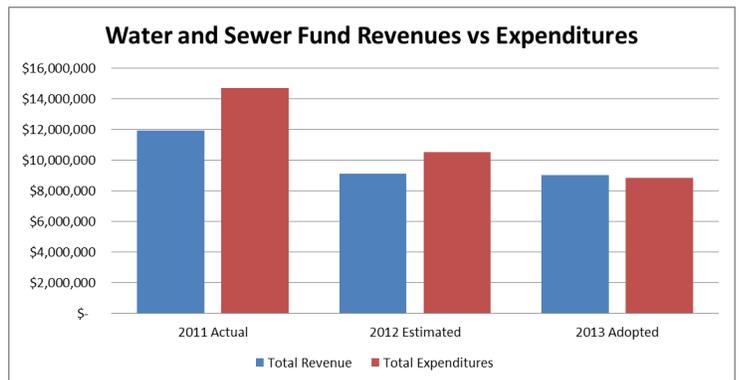
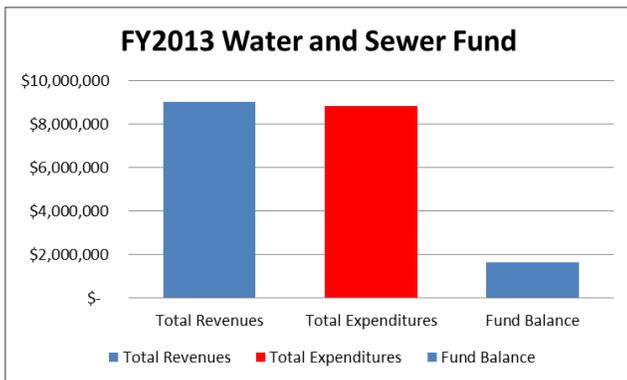
On the expenditure side, for Fiscal Year 2013, we proposed total expenditure of \$8,851,239, a decrease of -\$41,779 from the FY12 approved budget. Even with the decrease, we had managed to add 1.5 FTE and two Capital projects into the fund. These 1.5 FTE includes one needed GIS Engineer and 0.5 receptionists for the newly built City Hall.

A major part of the decrease was the removal of contingencies (\$135,000) from department specific line-item expenses in order to establish a better view of what departments really need to operate. Should department need emergency funds, such as for

emergency(s), then they can use the general operations contingency budget (\$50,000) or request the use of the Water and Sewer Fund's fund balance, should a higher amount be needed.

Another major part of the decrease was to initiate budget savings of about \$400,000 to go towards a Pay-As-You-Go (PAYGO) CIP mechanism. In FY12, the City, through consultation with Freese and Nichols, had identified about \$11 million in CIP that required near term solution (within 5 years). In this scenario, the \$400,000 can immediately go towards small CIP project(s) or can be used as part of a new debt service payments without increasing rates.

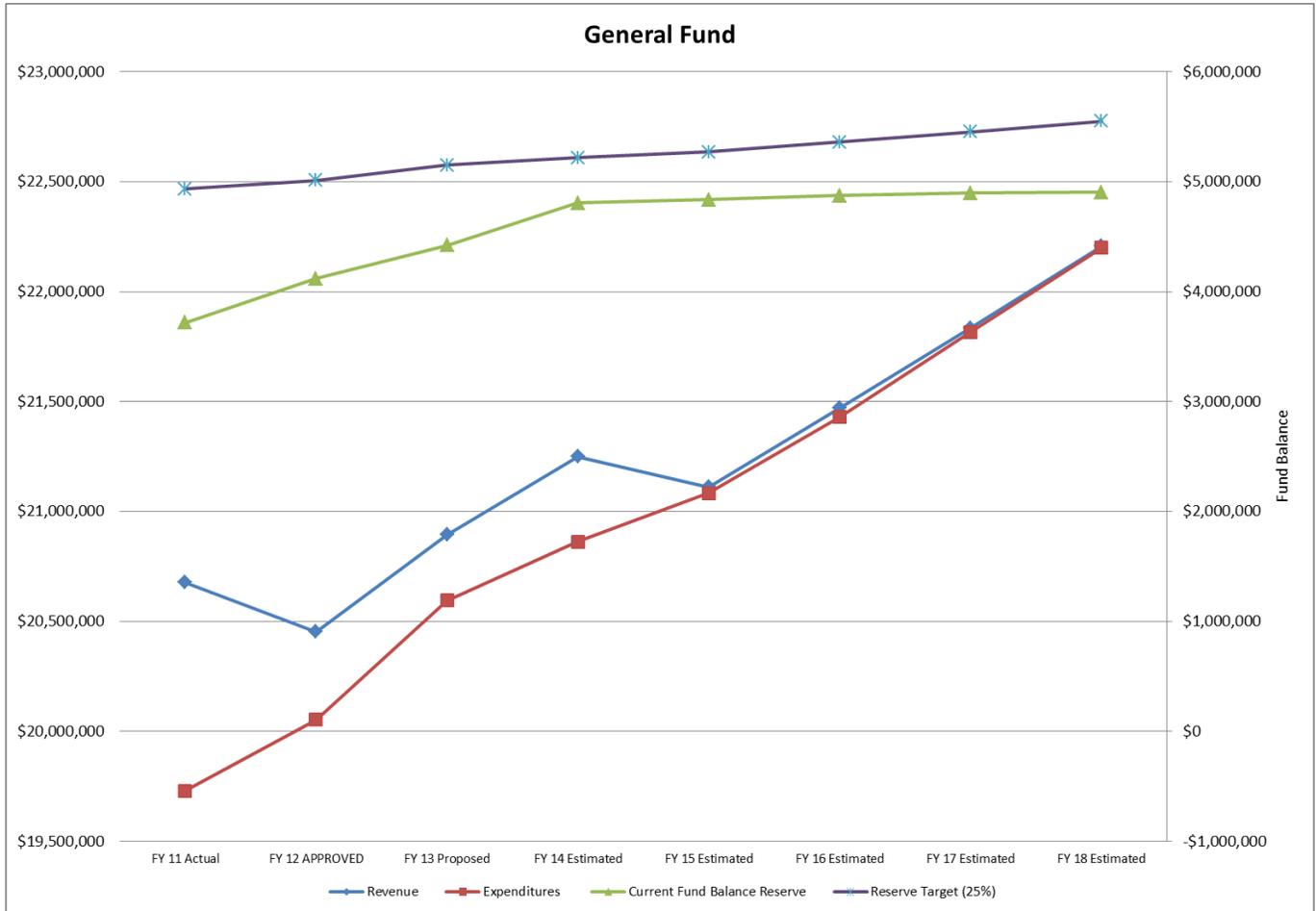
We are utilizing part of the \$400,000 savings in FY13 to fund two needed capital projects: 1. Trihalomethane project to reduce and/or eliminate trihalomethane water contaminants during storage and 2. Spense Street Water Line Replacement. Combined these two projects will cost \$220,000 and will be paid without raising rates or issuing debt.



## **Long-Term Outlook**

### Our 5-Year Forecast

General Fund	FY 11 Actual	FY 12 APPROVED	FY 13 Approved	FY 14 Estimated	FY 15 Estimated	FY 16 Estimated	FY 17 Estimated	FY 18 Estimated
Revenue	\$20,677,637	\$20,452,406	\$20,894,703	\$21,249,913	\$21,111,161	\$21,470,051	\$21,835,042	\$22,206,238
Expenditures	\$19,730,110	\$20,052,133	\$20,594,703	\$20,862,434	\$21,083,645	\$21,429,733	\$21,815,319	\$22,198,919
Difference	\$947,527	\$400,273	\$300,000	\$387,479	\$27,516	\$40,318	\$19,723	\$7,319
Current Fund Balance Reserve	\$3,753,915	\$4,154,188	\$4,454,188	\$4,841,667	\$4,869,183	\$4,909,501	\$4,929,224	\$4,936,543
Reserve Target (25%)	\$4,932,527	\$5,013,033	\$5,148,676	\$5,215,608	\$5,270,911	\$5,357,433	\$5,453,830	\$5,549,730



To answer the question of “what does fiscal sustainability mean?” we’ve looked at three factors:

1. Revenue
2. Expenditures
3. Fund Balance

We define fiscal sustainability as:

1. We must spend within our means: Total Revenue > Total Expenditures
2. We must have sufficient fund balance to address unforeseen incidences such as flooding that require large emergency expenditures or allowing us time to ride out a major economic downturn.

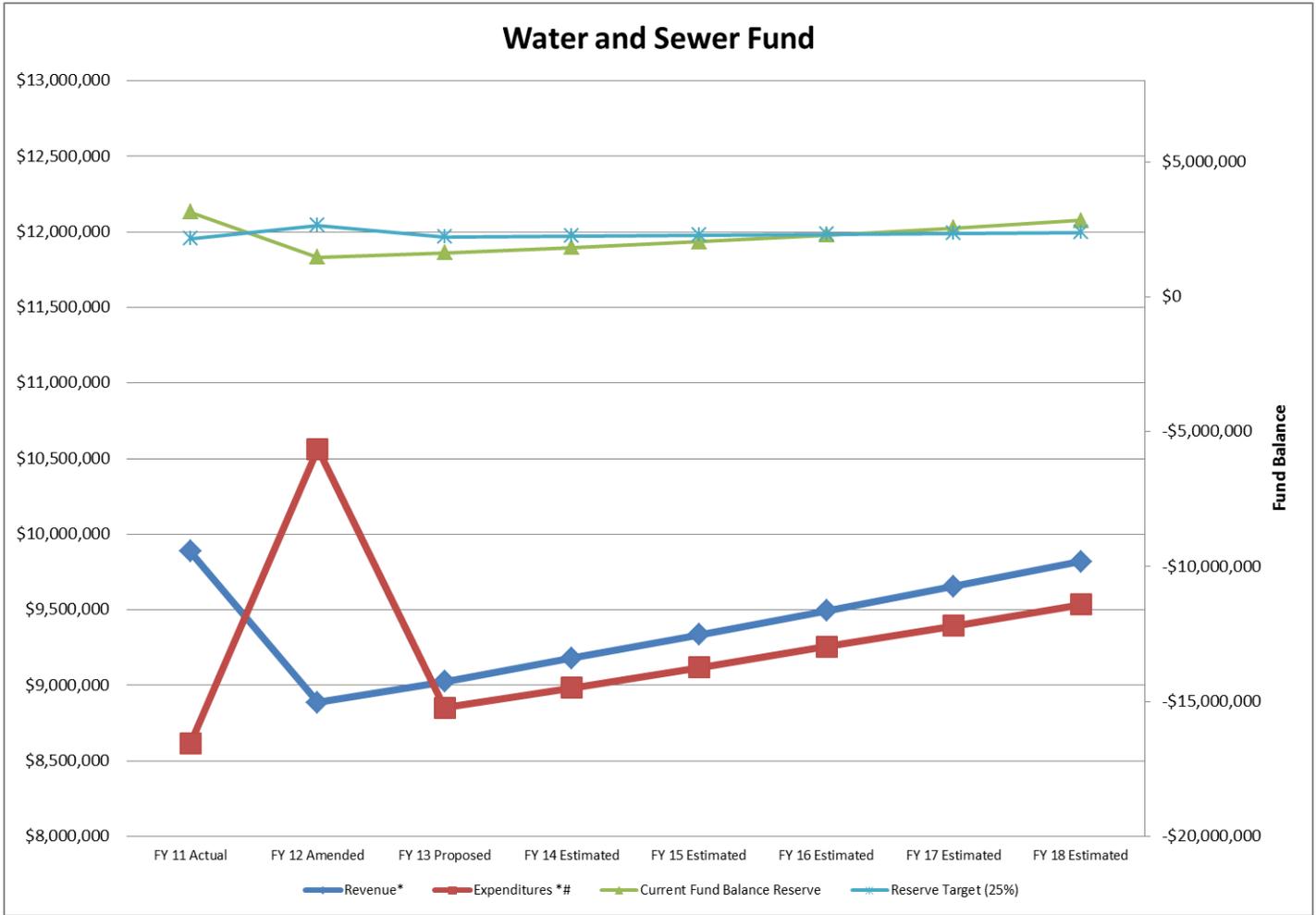
As we plan for the next five years and onward we will utilize the fiscally balance principle as a guide to becoming fiscally responsible and ultimately fiscally sustainable.

The chart above illustrate our General Fund's five year plan for FY13 to FY18 utilizing our fiscally balance principle. On the revenue side, we assume moderate net growth of 1.7% per year for all revenue sources such as property, sales tax, other taxes, EMS and KSP service revenues. On the expenditure side, we assume a low inflationary growth of 1.3% per year. We've also made the assumption that Kerr County will terminate the Fire and Library service and renegotiate the EMS service, resulting in a net revenue decrease of about \$500,000.

We've reached our General Fund targeted goal of 15% fund balance in FY11, as our FY11 CAFR has shown, and have increased that goal to 25%. Based on current projections, we will need to find ways to reduce expenditures or increase revenues in order to reach our 25% fund balance target by FY15. Fund balance in excess of 25% will either be used for debt service payments, pay for capital improvement projects, or at council's direction.

We will keep a watchful eye on the General Fund's revenue collection and operation expenditures and make appropriate adjustments on an ongoing basis. Our plan, as illustrated in the above chart, is conservative in nature which means we may collect more revenues than estimated and spend less than anticipated, e.g. we expect to meet our 25% target by FY2015. Likewise, it forces our department Directors to develop new and efficient methods to do what they've done in the past and still maintain or enhance their respective department's level of services.

Water and Sewer Fund	FY 11 Actual	FY 12 Amended	FY 13 Proposed	FY 14 Estimated	FY 15 Estimated	FY 16 Estimated	FY 17 Estimated	FY 18 Estimated
Revenue*	\$9,886,547	\$8,886,244	\$9,025,500	\$9,178,934	\$9,334,975	\$9,493,670	\$9,655,062	\$9,819,198
Expenditures *#	\$8,614,799	\$10,562,590	\$8,851,239	\$8,984,008	\$9,118,768	\$9,255,549	\$9,394,383	\$9,535,298
Difference	\$1,271,747	-\$1,676,346	\$174,261	\$194,926	\$216,208	\$238,121	\$260,680	\$283,900
Current Fund Balance Reserve	\$3,136,313	\$1,459,967	\$1,634,227	\$1,829,153	\$2,045,361	\$2,283,481	\$2,544,161	\$2,828,061
Reserve Target (25%)	\$2,153,700	\$2,640,648	\$2,212,810	\$2,246,002	\$2,279,692	\$2,313,887	\$2,348,596	\$2,383,825



The Water and Sewer Fund is currently operating at a sustainable level and is expected to remain so in the foreseeable future. The large increase in FY12 was due to a large transfer from the Water and Sewer Fund to the W/S Debt Service fund (fund 53), to bring that fund’s fund balance up to 100%, and to the General CIP fund (fund 70), to help pay for the new City Hall. For FY13 to FY18, revenue is expected to grow at an average annualize rate of 1.70% per year and expenditure is expected to grow at an average annualize rate of 1.5% per year. Employee count has increased to 50.5 from 50 FTE with the elimination of one secretary and additions of a new GIS engineer and receptionist. The 50.5 FTE will remain at that level for the foreseeable future.

## Debt Analysis

The City of Kerrville has maintained an AA- rating since 2009. A long term financial goal of the City is to improve the rating to an AA and then to an AA+. With this long term goal in sight, the City understands the need to focus on the comments from Standard & Poor's involving fund balance, strong revenue streams and improved economy. The City can control its use of fund balance and revenue streams. The City has projected moving to a 15 - 25% General Fund balance in the near future, stopped the practice of using fund balance for operations in the General Fund and developed more conservative and accurate revenue estimates for future budgets. One item the City cannot control but can influence is the local economy. The City funds a Business Programs office as a contact for new and existing businesses and the local area recently developed a Kerr Economic Development Corporation to pursue new business growth in the area. The City also looks to the use of 4B funds for business development. Below are comments from Standard & Poor's from February 2012.

## From Standard & Poor's

### Rationale

Standard & Poor's Ratings Services assigned its 'AA-' long-term rating, and stable outlook, to Kerrville, Texas' series 2012 combination tax and revenue certificates of obligation.

At the same time, Standard & Poor's affirmed its 'AA-' long-term and underlying ratings on the city's general obligation (GO) debt outstanding. The outlook on this debt is stable.

The ratings reflect what we view as the city's:

- Stable local economy and strong wealth levels;
- Very strong financial position; and
- Strong financial management practices.

These strengths are offset in part by what we consider Kerrville's:

- Additional capital needs in the next two years;
- Adequate income levels; and
- Limited, but expanding, local employment base that is somewhat reliant on the more cyclical tourism industry.

Kerrville's financial position has been very strong historically despite three consecutive years of general fund drawdown related to one-time capital expenditures. Management is budgeting to increase its fund balance by \$400,000 in 2012 to cushion for economic downturn in the future. Unaudited fiscal 2011 results show an operating surplus of about \$106,000; with transfers in from the city's utility fund, officials plan to increase the reserve by approximately \$1 million. Audited fiscal 2010 results reflect a \$1.6 million decrease in the general fund balance. Officials attribute a portion of the decrease to the use of about \$935,000 in fund balances that had been reserved for landfill closure costs and the remaining was used for one-time capital improvement. In fiscal 2011, officials increased the required reserve level to 15%-25% of expenditures from its previous 5% policy.

The city's management practices are considered "strong" under Standard & Poor's Financial Management Assessment (FMA) methodology. In our framework, an FMA of strong indicates that practices are strong, well embedded, and likely sustainable. City officials have developed a five-year financial forecast that is based on conservative revenue and expenditure assumptions and is tied to the city's capital improvement program (CIP). In addition, Kerrville presents budget performance reports to the city council, and amendments are done as necessary. Transfers between funds are defined based on a cost allocation matrix. The city council has adopted a formal investment policy and receives quarterly compliance and performance reports from staff.

Kerrville had historically maintained a formal general fund balance policy that required reserves of at least 5% of expenditures, a level that we consider good. However, officials state that the city council has revised its policy to target 15%-25% of expenditures, a level that we consider very strong. While Kerrville is not at the new targeted level, officials indicate that the city does not plan to budget for the use of reserves until it has achieved the new target. While it does not have a formal debt management policy, it bases its debt issuances on several long-term affordability indicators, including the stability of the tax rate, average life, and minimum savings targets for refunding of existing obligations.

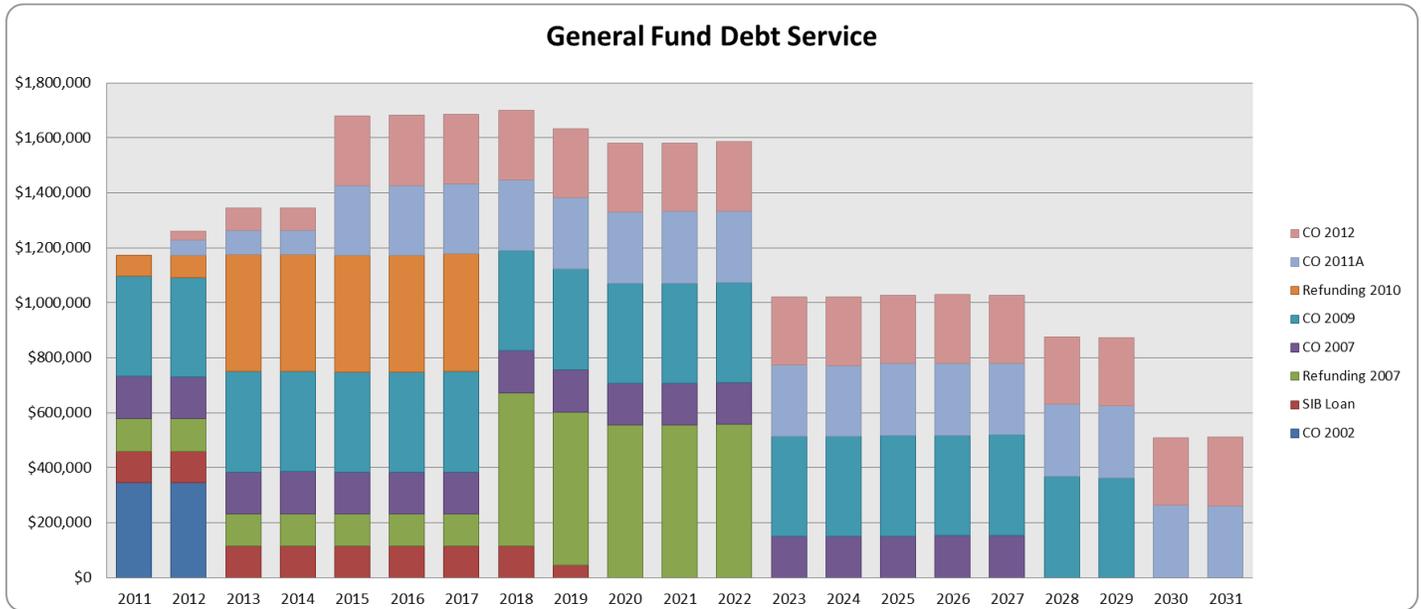
Including support of GO debt by the water and sewer fund, the overall net debt burden is what we consider low at 3% of market value and \$2,129 per capita. For fiscal 2010, the city's debt service carrying charges were low, in our opinion, at 7.6%.

Debt amortization is considered faster than average, with 59% of principal due to be retired within the next 10 years and all principal due to be retired in the next 20 years. Kerrville's comprehensive five-year CIP calls for the issuance of \$16 million in bonds through 2016. The CIP also calls for approximately \$20 million in water and sewer system-related debt through 2016.

## **Outlook**

The stable outlook reflects our expectation that Kerrville will maintain its very strong financial position in accordance with the charter-required 15% minimum general fund balance. The outlook also reflects our expectation that the city's strong financial management policies and practices lend additional stability to the rating. We do not expect to change the rating within the two-year outlook horizon, as we believe Kerrville's fund balance will likely remain what we consider very strong and that the debt levels will remain moderate despite additional capital needs.

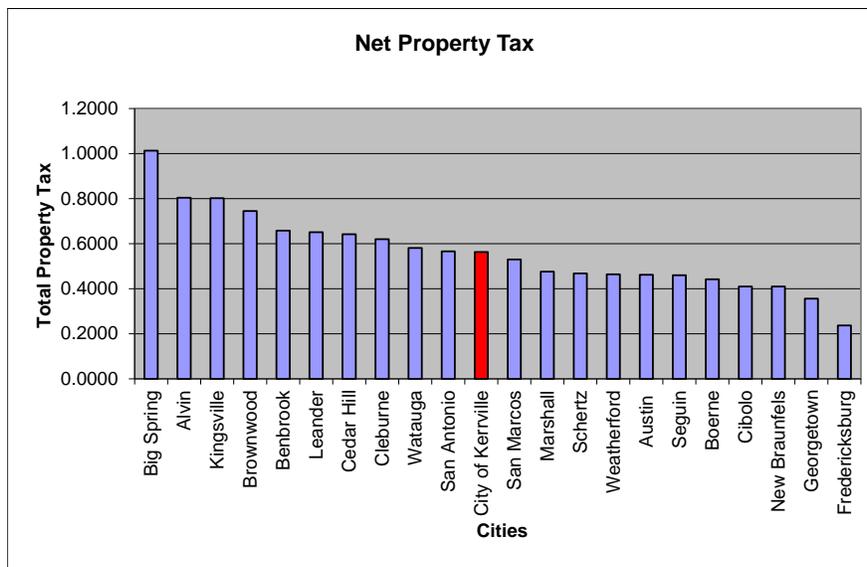
# General Fund Debt



General Fund Debt Schedule									
	CO 2002	SIB Loan	Refunding 2007	CO 2007	CO 2009	Refunding 2010	CO 2011A	CO 2012	Total
2011	\$ 345,103	\$ 114,322	\$ 118,014	\$ 154,233	\$ 364,183	\$ 77,915	\$ -	\$ -	\$ 1,173,769
2012	\$ 345,810	\$ 114,322	\$ 117,480	\$ 151,033	\$ 363,408	\$ 80,011	\$ 55,723	\$ 33,442	\$ 1,261,227
2013		\$ 114,322	\$ 116,946	\$ 152,733	\$ 367,408	\$ 423,696	\$ 89,156	\$ 79,730	\$ 1,343,989
2014		\$ 114,322	\$ 116,412	\$ 154,233	\$ 366,183	\$ 423,774	\$ 89,156	\$ 79,730	\$ 1,343,808
2015		\$ 114,322	\$ 118,059	\$ 150,633	\$ 364,808	\$ 425,709	\$ 252,506	\$ 254,730	\$ 1,680,766
2016		\$ 114,322	\$ 117,436	\$ 151,933	\$ 363,283	\$ 425,242	\$ 254,156	\$ 256,230	\$ 1,682,600
2017		\$ 114,322	\$ 116,813	\$ 153,033	\$ 366,533	\$ 426,666	\$ 255,706	\$ 252,630	\$ 1,685,701
2018		\$ 114,322	\$ 556,651	\$ 153,933	\$ 364,558		\$ 257,156	\$ 254,030	\$ 1,700,648
2019		\$ 44,055	\$ 557,674	\$ 154,633	\$ 367,358		\$ 258,506	\$ 250,330	\$ 1,632,556
2020			\$ 555,716	\$ 150,233	\$ 364,308		\$ 259,756	\$ 251,630	\$ 1,581,642
2021			\$ 555,227	\$ 150,733	\$ 365,383		\$ 260,906	\$ 247,830	\$ 1,580,078
2022			\$ 558,297	\$ 150,973	\$ 365,433		\$ 257,006	\$ 254,030	\$ 1,585,738
2023				\$ 150,950	\$ 364,433		\$ 257,806	\$ 249,030	\$ 1,022,219
2024				\$ 150,690	\$ 363,033		\$ 257,994	\$ 249,030	\$ 1,020,746
2025				\$ 150,191	\$ 366,133		\$ 262,744	\$ 248,905	\$ 1,027,972
2026				\$ 154,345	\$ 363,733		\$ 262,031	\$ 248,655	\$ 1,028,764
2027				\$ 153,150	\$ 365,833		\$ 260,913	\$ 248,280	\$ 1,028,175
2028					\$ 367,160		\$ 264,147	\$ 242,780	\$ 874,087
2029					\$ 362,544		\$ 261,575	\$ 247,280	\$ 871,399
2030							\$ 263,300	\$ 246,530	\$ 509,830
2031							\$ 259,463	\$ 251,125	\$ 510,588

The General Funds debt is scheduled at \$1,343,989 for FY13. Property Tax (I&S) portion and EIC Sales tax revenue will be used to satisfy the above debt schedule. For FY13, the I&S tax rate is budgeted at \$0.0735 per \$100 of assessed property value and will be used to satisfy \$1,175,103 portion, EIC funds will pay for the remainder. For FY13, we propose an I&S tax rate of \$0.0735 per \$100 of assessed property value. Property tax rates are scheduled to remain the same as it did in FY12 with the M&O tax rate remaining at \$0.489 per \$100 assessed value and the I&S tax rate remaining at \$0.0735 per \$100 assessed value.

Comparing the City’s net property tax rate to twenty (20) of our peer Cities (similar General Fund budget and population), we’ve determined that we are at the middle of the pack with the net property tax range of lowest \$0.2365 (Fredericksburg) to highest \$1.0132 (Big Spring) per \$100 of assessed value. On the debt service side, I&S tax rate ranged from lowest of \$0.0205 (Benbrook) to highest of \$0.2860 (Big Spring). Our biggest neighbor, San Antonio meanwhile had a net property tax rate of \$0.5657 and I&S tax rate of \$0.2115 per \$100 assessed value in FY11.

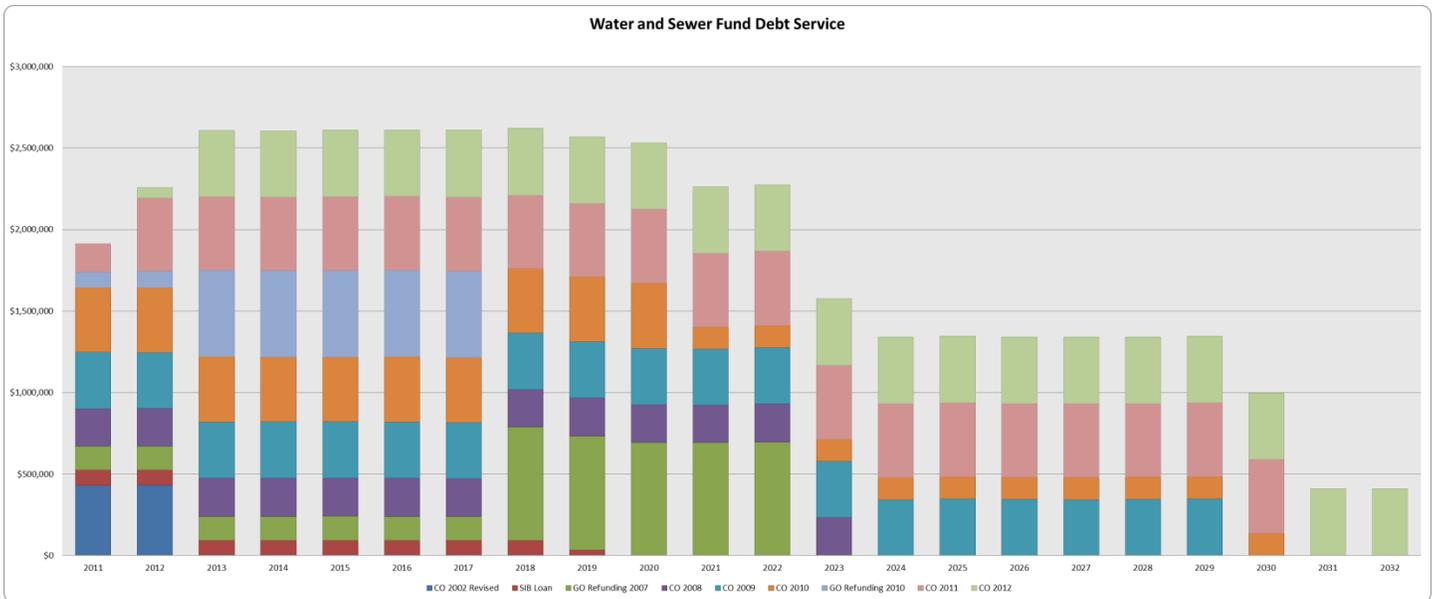


One primary question we’ve asked ourselves is “what is the appropriate level of debt that we should have?” To answer this single question we will look at addressing the following questions:

1. Higher debt means higher I&S taxes. Therefore,
  - a. How will higher taxes affect our citizens?
  - b. Can they afford it? Based on what?
    - i. Personnel Income and Employment
    - ii. Property value
    - iii. Economic growth
2. What are we getting by issuing debt?
  - a. What is the payback period? (How long will it take for benefit to equal interest adjusted cost?)
  - b. Value of net benefit received from issuing debt.
    - i. Net Benefit = Benefit Value Received + Debt Amount
  - c. How will our credit rating be affected?

In FY12, Council discussed the concept of fiscal sustainability and part of that discussion was to keep I&S tax rate at 10-15% of the total tax rate.

# Water and Sewer Debt



Water and Sewer Fund Debt Schedule										
	CO 2002 Revised	SIB Loan	GO Refunding 2007	CO 2008	CO 2009	CO 2010	GO Refunding 2010	CO 2011	CO 2012	Total
2011	\$430,409	\$93,536	\$147,186	\$230,919	\$344,875	\$395,773	\$97,175	\$172,487		\$1,912,360
2012	\$431,291	\$93,536	\$146,520	\$230,924	\$344,400	\$396,748	\$99,789	\$450,744	\$61,874	\$2,255,825
2013		\$93,536	\$145,854	\$235,763	\$343,775	\$401,248	\$528,429	\$451,144	\$407,515	\$2,607,263
2014		\$93,536	\$145,188	\$235,268	\$347,925	\$395,548	\$528,527	\$451,444	\$407,315	\$2,604,750
2015		\$93,536	\$147,242	\$234,607	\$346,850	\$394,848	\$530,941	\$454,244	\$407,015	\$2,609,281
2016		\$93,536	\$146,465	\$233,780	\$345,625	\$401,148	\$530,358	\$451,744	\$406,615	\$2,609,269
2017		\$93,536	\$145,688	\$232,786	\$344,250	\$396,998	\$532,134	\$454,094	\$411,115	\$2,610,599
2018		\$93,536	\$694,250	\$231,625	\$347,650	\$392,698		\$451,144	\$410,415	\$2,621,317
2019		\$36,045	\$695,526	\$235,298	\$345,825	\$396,673		\$450,344	\$409,615	\$2,569,326
2020			\$693,084	\$233,638	\$343,263	\$400,123		\$454,144	\$408,715	\$2,532,966
2021			\$692,474	\$231,812	\$344,863	\$133,048		\$452,344	\$407,715	\$2,262,254
2022			\$696,303	\$234,819	\$345,475	\$134,898		\$455,144	\$406,615	\$2,273,253
2023				\$232,493	\$345,075	\$136,573		\$452,344	\$408,865	\$1,575,349
2024					\$344,275	\$132,822		\$454,144	\$410,865	\$1,342,106
2025					\$347,975	\$134,073		\$455,344	\$407,615	\$1,345,006
2026					\$346,175	\$134,873		\$450,944	\$409,240	\$1,341,231
2027					\$343,975	\$135,473		\$451,144	\$410,615	\$1,341,206
2028					\$346,113	\$135,758		\$450,744	\$406,740	\$1,339,354
2029					\$347,225	\$135,838		\$454,744	\$407,740	\$1,345,546
2030						\$135,525		\$452,944	\$408,490	\$996,959

The Water and Sewer Fund debt service is scheduled at \$2,607,263 for FY13. The increase in debt service is due to a new Certificate of Obligation (CO) bond issued in FY2012 for the amount of \$6.44 million that will be used to improve the City's sewer system. In

preparation for the debt issuance, sewer service rate was increased by \$1.00 per 1000 gallons of sewer service provided in FY11. The additional revenue received from that \$1.00 rate increase will be used for debt service payments only and, therefore, will be recorded in the W/S Debt Service Fund (Fund 53) and not in the Water and Sewer Fund (Fund 02). Likewise, the CO issued in FY11 will be paid out of the W/S Debt Service Fund (Fund 53) instead of the Water and Sewer Fund (Fund 02).

For FY2012, total Water and Sewer Fund debt service ratio (debt/total revenue) was budgeted at 25.4% of FY12 approved revenue. For FY2013, we plan to issue the last tranche of debt issuance to complete our planned sewer system expansion. This new debt issuance will bring our debt ratio closer to Council's prescribe debt limit of 35%.

## **Department Pages**

## General Fund

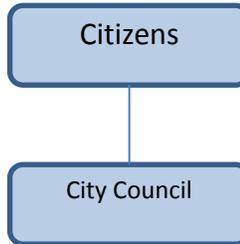
# City Council

\$7,006

## Department Mission Statement

The City Council provides leadership and policy direction to the City.

## Department Programs



## City Council - \$7,006

The City Council is responsible for:

- Represent the best interests for the entire community and conduct the city’s business;
- Ensure all duties and responsibilities of the elected officials and appointed staff are executed;
- Represent the community before the citizens and other governmental agencies;
- Provide policy direction to city staff; and
- Approve the annual budget

## City Council FY2013 Personnel Count

Program	Mayor	Council Members	Total
City Council	1	4	5
Total	1	4	5

## City Council Program: City Council

The City Council program provides leadership and policy direction.

### What we have accomplished...

1. Maintained the property tax rate at \$0.5625
2. Maintained bond rating of AA-
3. Modified financial policies to establish a balanced budget
4. Provided funding for expansion of water and wastewater utilities necessary to provide capacity for additional economic growth
5. Created the KEDC
6. Funded River Trail

### What we expect to accomplish...

1. Maintain the property tax rate at \$0.5625
2. Maintain a bond rating of AA-
3. Provide funding for additional water and wastewater utility expansions
4. Increase community events and activities to bring in additional tourism
5. Update development regulations to address community needs

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$2,358	\$2,691	\$2,691	\$2,691	\$6,806	Mayor	1	1	1	1	1
<b>Supplies</b>	\$414	\$400	\$400	\$400	\$200	Council Members	4	4	4	4	4
<b>Services</b>	\$0	\$0	\$0	\$0	\$0	Total FTEs	5	5	5	5	5
<b>Capital</b>	\$97	\$0	\$0	\$0	\$0						
<b>Other</b>	\$1,684	\$4,000	\$4,000	\$4,000	\$0						
<b>Total</b>	\$4,552	\$7,091	\$7,091	\$7,091	\$7,006						

## Service Impact

Set city rules and laws, approve funding for city and related entities, and serve all citizens of Kerrville and their interest.

### City Council

#### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
003	Part-Time/Temp	\$1,904	\$2,500	\$2,500	\$907	\$2,400	\$4,000
005	Social Security	\$143	\$191	\$191	\$76	\$191	\$306
010	Travel & Training	\$153	\$0	\$0	\$155	\$155	\$2,500
011	Local Meeting Expenses	\$158	\$0	\$0	\$27	\$27	
<b>Total Personnel Services</b>		<b>\$2,358</b>	<b>\$2,691</b>	<b>\$2,691</b>	<b>\$1,166</b>	<b>\$2,773</b>	<b>\$6,806</b>
101	Office Supplies	\$154	\$400	\$400	\$87	\$300	\$200
107	Wearing Apparel	\$12	\$0	\$0	\$0	\$0	
108	Other Supplies	\$248	\$0	\$0	\$0	\$0	
<b>Total Supplies and Materials</b>		<b>\$414</b>	<b>\$400</b>	<b>\$400</b>	<b>\$87</b>	<b>\$300</b>	<b>\$200</b>
306	Special Services	\$0	\$0	\$0	\$0	\$0	
<b>Total Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
401	Certificates, Awards, Etc.	\$97	\$0	\$0	\$0	\$0	
402	Dues and Subscriptions	\$1,587	\$4,000	\$4,000	\$35	\$4,000	\$0
405	Other Charges		\$0	\$0	\$0	\$0	
<b>Total Other Expenses</b>		<b>\$1,684</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$35</b>	<b>\$4,000</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$4,456</b>	<b>\$7,091</b>	<b>\$7,091</b>	<b>\$1,288</b>	<b>\$7,073</b>	<b>\$7,006</b>
<b>Full Time Employee</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# City Secretary Department

## \$145,465

### Department Mission Statement

The city secretary’s department is dedicated to providing accurate and efficient service to the city council, city staff, and the public as related to the operations of the city secretary’s office.

### Department Programs



### City Secretary - \$145,465

The city secretary’s department is responsible for:

Preparing agendas, attending and recording meetings, and preparing the official minutes for the city council, the economic improvement corporation, and the golf course advisory board. The department is also responsible for posting agendas at city hall and on the city’s website for all city boards and commissions, including KPUB and the airport board.

Serving as the records manager for the city of Kerrville and is responsible for receiving and processing all open records requests except for the police and fire/EMS departments.

Conducting city elections in accordance with state law; the FY13 budget provides funding for the general election to be held in May 2013.

Recording all legal documents and filing and maintaining all official documents of the city of Kerrville, i.e. all board and commission minutes, ordinances, resolutions, leases, contracts, and licenses.

Providing customer service as related to the city secretary’s office, and providing lobby receptionist and switchboard duties during that person’s absence.

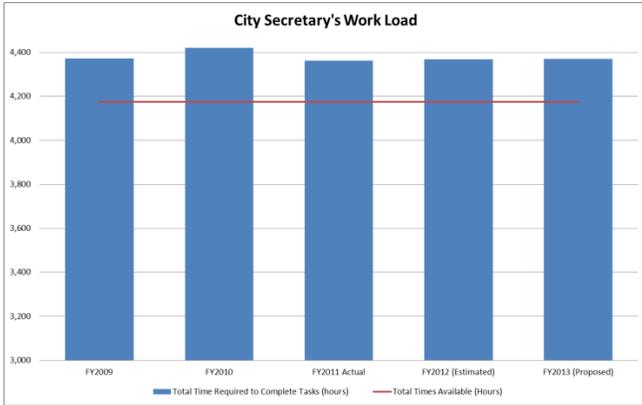
Managing the appointment process for all city boards and commissions and overseeing compliance with state laws.

### City Secretary FY2013 Personnel Count

Program	City Secretary	Assistant City Secretary	Total
City Secretary’s Program	1	1	2
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>

## City Secretary Program: City Secretary

The city secretary's program provides services related to City Secretary's department as listed above.



### What we have accomplished...

- 66 agendas/meetings/minutes for city council, EIC, and golf board.
- Processed 115 open records requests.
- Provided 1,280 hours customer service.

### What we expect to accomplish...

- 66 agendas/meetings/minutes for city council, EIC, and golf board.
- Process 135 open records requests.
- Provide 1,280 hours customer service.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$128,021	\$130,688	\$130,688	\$130,688	\$131,960	City Secretary	1	1	1	1	1
<b>Supplies</b>	\$260	\$410	\$510	\$510	\$450	Assistant	1	1	1	1	1
<b>Services</b>	\$6,582	\$7,035	\$7,397	\$7,397	\$5,840	Total FTEs	2	2	2	2	2
<b>Capital</b>	\$	\$	\$	\$	\$						
<b>Other</b>	\$5,305	\$5,850	\$5,850	\$5,850	\$7,215						
<b>Total</b>	\$140,167	\$143,983	\$144,445	\$144,445	\$145,465						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimate	FY2013 Approved
<b>Agendas/Meetings/Minutes</b>	59	66	66	66
<b>Open Records Requests Processed</b>	149	129	135	135
<b>Election Held</b>	1	1	1	1
<b>Additional Documents to be Maintained</b>	160	120	130	120
<b>Time Spent on Customer Service (in hours)</b>	1,040	1,248	1,200	1,280

## Service Impact

Provides services to the city council, staff, and the public.

**City Secretary**

**Expenditures by Line Item**

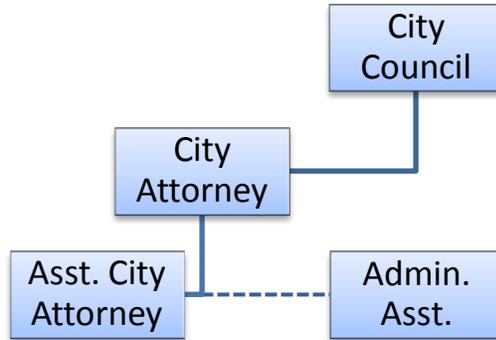
<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$91,485	\$95,902	\$95,902	\$53,762	\$95,902	\$97,551
002	Overtime		\$0	\$108	\$99	\$108	\$0
004	Longevity	\$1,260	\$1,308	\$1,200	\$1,200	\$1,200	\$1,200
005	Social Security	\$6,821	\$7,336	\$7,336	\$4,225	\$7,336	\$7,463
006	Retirement	\$10,093	\$8,535	\$8,535	\$4,803	\$8,535	\$8,682
007	Group Insurance	\$15,600	\$13,600	\$13,600	\$9,340	\$13,600	\$14,200
010	Travel & Training	\$2,481	\$3,700	\$3,700	\$3,109	\$3,700	\$2,450
011	Local Meeting Expenses	\$281	\$306	\$306	\$176	\$306	\$414
<b>Total Personnel Services</b>		<b>\$128,021</b>	<b>\$130,688</b>	<b>\$130,688</b>	<b>\$76,713</b>	<b>\$130,688</b>	<b>\$131,960</b>
101	Office Supplies	\$260	\$410	\$510	\$457	\$510	\$450
<b>Total Supplies and Materials</b>		<b>\$260</b>	<b>\$410</b>	<b>\$510</b>	<b>\$457</b>	<b>\$510</b>	<b>\$450</b>
301	Telephone Service	\$10	\$0	\$462	\$231	\$462	\$720
306	Special Services	\$4,636	\$4,835	\$4,835	\$1,280	\$4,835	\$4,420
307	Insurance	\$275	\$0	\$100	\$100	\$100	\$200
316	Advertising	\$1,661	\$2,200	\$2,000	\$144	\$2,000	\$500
<b>Total Services</b>		<b>\$6,582</b>	<b>\$7,035</b>	<b>\$7,397</b>	<b>\$1,755</b>	<b>\$7,397</b>	<b>\$5,840</b>
402	Dues and Subscriptions	\$276	\$370	\$370	\$280	\$370	\$335
403	Election Costs	\$5,029	\$5,280	\$5,280	\$460	\$5,280	\$6,780
405	Other Charges	\$0	\$200	\$200	\$28	\$200	\$100
<b>Total Other Expenses</b>		<b>\$5,305</b>	<b>\$5,850</b>	<b>\$5,850</b>	<b>\$768</b>	<b>\$5,850</b>	<b>\$7,215</b>
<b>Department Total</b>		<b>\$140,167</b>	<b>\$143,983</b>	<b>\$144,445</b>	<b>\$79,692</b>	<b>\$144,445</b>	<b>\$145,465</b>
<b>Full Time Employee</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# City Attorney Department

## \$261,474

### Department Mission Statement

The legal department provides legal advice and acts as the attorney for city council and all departments and boards of the city. Our aim is to assist these entities in achieving their missions in defensible, law-abiding, and socially acceptable manners. The city attorney is appointed by city council and prepares or approves all proposed ordinances and resolutions, contracts, and other documents in which the city is a party or has an interest. The city attorney also represents the city in all civil litigation and proceedings with state and federal agencies, through either direct representation or through monitoring outside counsel.



### City Attorney Office - Budget by Programs

#### Program: General Counsel

Provides legal advice and acts as the attorney for the City Council, departments, and boards of the City. Services include document production and review plus research and counseling regarding laws that impact municipal operations to include land use, environmental, employment, real estate, election, transportation, and civil rights. The City Attorney also monitors outside counsel who are hired to handle specialized litigation and administrative matters.

#### Program: Prosecution

Conducts all Municipal Court prosecutions. Cases filed in Municipal Court are Class “C” misdemeanors, which include traffic citations, petty theft, alcohol offenses, animal-related charges, and violations of the City’s land use and nuisance regulations.

Programs	City Attorney	Assistant City Attorney	Total
General Counsel	.95	.35	1.30
Prosecution	.05	.65	.70
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>

Performance Measures	FY2011	FY2012 (YTD = Oct. '11 - May '12)	FY2013 Projected
Open Records Requests	52	35	100
Ordinances Drafted or Re-Written	20	5	25
Resolutions	35	16	30
Contracts/Professional Services Agreements	66	32	60
HOT Contracts	13	13	10
EEOC Claims	5	0	2
Court Days	76	39	96
Bench Trials	22	18	25
Failure to Attend	144	59	75
Compliance dismissals and deferrals	864	959	900

**What we have accomplished:**

1. Managed CCN Application
2. Monitored outside litigation to include C&C, Doss, Aransas Pass/Whooping Crane
3. Reviewed and revised Sign Regulations
4. Completed City Hall site acquisition agreements
5. Monitored acquisition of Guadalupe River Water Right

**What we expect to accomplish:**

1. Increase service level, by response time and otherwise, to client
2. Provide better communication to client in response to assignments and legal issues
3. Review and rewrite of City's land use regulations based upon ZOIC's review
4. Monitor and provide reports regarding 2013 Legislative Session

**City Attorney**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$174,419	\$175,968	\$175,968	\$115,539	\$175,968	\$181,510
004	Longevity	\$492	\$588	\$588	\$588	\$588	\$684
005	Social Security	\$11,819	\$13,513	\$13,513	\$8,497	\$13,513	\$13,886
006	Retirement	\$18,151	\$15,721	\$15,721	\$10,363	\$15,721	\$16,154
007	Group Insurance	\$15,600	\$13,600	\$13,600	\$10,900	\$13,600	\$14,200
010	Travel & Training	\$3,266	\$4,000	\$4,000	\$1,667	\$4,000	\$4,000
011	Local Meeting Expenses	\$84	\$100	\$100	\$0	\$100	\$100
<b>Total Personnel Services</b>		<b>\$223,831</b>	<b>\$223,491</b>	<b>\$223,491</b>	<b>\$147,555</b>	<b>\$223,491</b>	<b>\$230,534</b>
101	Office Supplies	\$8	\$500	\$500	\$431	\$500	\$500
108	Other Supplies	\$0	\$0	\$0	\$16	\$16	\$0
110	Postage	\$176	\$180	\$180	\$0	\$160	\$200
<b>Total Supplies and Materials</b>		<b>\$184</b>	<b>\$680</b>	<b>\$680</b>	<b>\$447</b>	<b>\$676</b>	<b>\$700</b>
205	Office Equipment Maint.	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance and Repairs</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
301	Telephone Service	\$1,288	\$1,680	\$1,680	\$399	\$1,680	\$1,440
305	Legal Services	\$148,447	\$25,000	\$25,000	\$6,843	\$25,000	\$25,000
306	Special Services	\$613	\$2,000	\$2,000	\$0	\$2,000	\$1,500
<b>Total Services</b>		<b>\$150,347</b>	<b>\$28,680</b>	<b>\$28,680</b>	<b>\$7,242</b>	<b>\$28,680</b>	<b>\$27,940</b>
402	Dues and Subscriptions	\$2,265	\$1,675	\$1,675	\$1,156	\$1,675	\$2,300
405	Other Charges	\$21	\$0	\$0	\$0	\$0	\$0
412	Reference Materials	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
<b>Total Other Expenses</b>		<b>\$2,286</b>	<b>\$2,675</b>	<b>\$2,675</b>	<b>\$1,156</b>	<b>\$2,675</b>	<b>\$2,300</b>
512	Books and Records/Software	\$0	\$0	\$0	-\$90	\$0	\$0
<b>Total Other Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$90</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$376,647</b>	<b>\$255,525</b>	<b>\$255,525</b>	<b>\$156,310</b>	<b>\$255,521</b>	<b>\$261,474</b>
<b>Full Time Employee</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

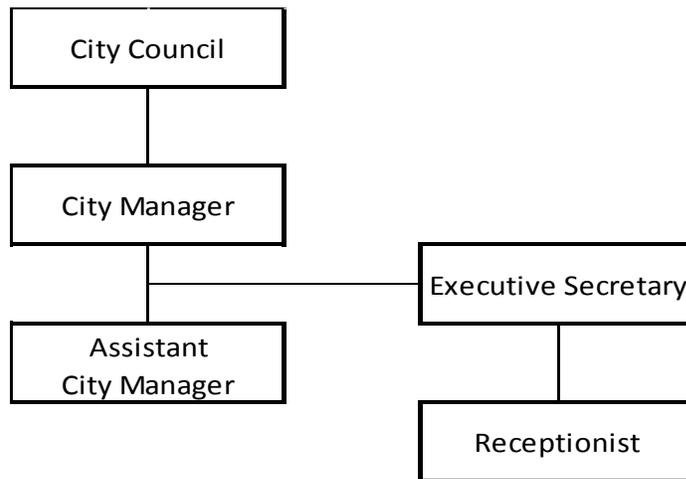
# City Administration Department

## \$387,612

### Department Mission Statement

City administration's mission is to provide professional management of city council policy initiatives; to direct, support and create systems that allow departments to anticipate and respond to customer expectations; to establish and promote a positive working relationship with community leaders; and to operate in accordance with the Texas City Management Code of Ethics.

### Department Programs



### Administration - \$256,270

The primary responsibility of the administration program is to ensure that the policies and initiatives of the city council are implemented and that minimum requirements of federal law, state law and the Kerrville City Charter are met. Through this function, the department is also responsible to provide professional assistance to the city council in the creation and implementation of policy. Economic performance and the administration of the city's capital improvement program are two major components of this program.

### Intergovernmental Affairs - \$95,176

The City of Kerrville maintains ongoing relationships with organizations beyond the City of Kerrville. These relationships are extremely important to the ability of the city to conduct business. Other agencies in which the city routinely interacts are Kerr County, Kerrville Area Chamber of Commerce, Kerrville Economic Development Corporation, Texas State Agencies, US Federal Agencies, State Senators and Representatives, Federal Senators and Representatives, and area cities.

### Public Information - \$36,166

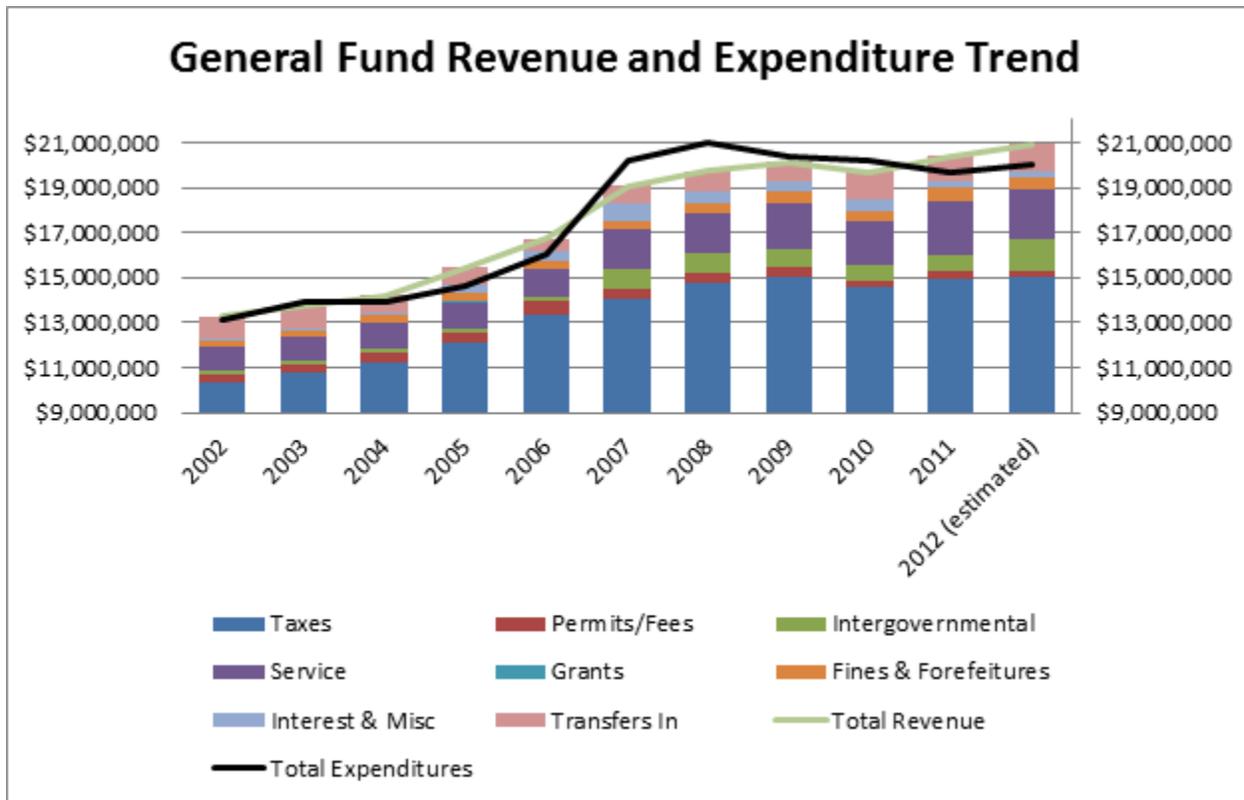
City administration provides support to community affairs in the delivery of public information and handles routine public inquiries received via walk in customers, phone calls and emails. Press releases and public service announcements are drafted in the city administration department. The city administration office also updates the City of Kerrville web site.

### City Administration FY2013 Personnel Count – by Programs

Programs	City Manager	Assistant City Manager	Executive Secretary	Receptionist	Total
Administration	0.50	0.85	0.65	0.50	2.50
Intergovernmental Affairs	0.45	0.10	0.10	0.00	0.65
Public Information	0.05	0.05	0.25	0.50	0.85
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>4.00</b>

**Program: Administration**

Administration ensures that city council programs and initiatives are implemented and all administrative requirements are met.



**What we have accomplished...**

1. Created a balanced budget based upon the 5-year financial sustainability plan.
2. Exceeded the fund reserve targets for FY2012.
3. Maintained a tax rate of \$0.5625.
4. Maintained a bond rating of AA-.
5. Secured financing for the River Trail, Louise Hays Park, and utility system improvements.
6. Completed construction of the Harper Highway Utility Extension, Phase 2.
7. Initiated construction of Phase 1 of the River Trail.
8. Completed library renovations.
9. Completed construction of the new City Hall.
10. Finalized the recruitment of the Fox Tank Company.

**What we expect to accomplish...**

1. Create a balanced budget that meets the 5-year financial sustainability objectives.
2. Operate the City without a tax rate increase over the next 5 years.
3. Earn a minimum bond rating of AA-.
4. Increase road reconstruction activities by 20%.
5. Secure necessary funding to continue implementation of the utility system expansion plan.
6. Create and implement a funding model for the water reclamation plant upgrades that has a minimal impact on utility rates.
7. Complete right-of-way/easement acquisition for construction of the entire river trail project.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$261,873	\$227,684	\$228,345	\$229,181	\$249,951	Program Staff	2.50	2.50	2.50	2.50	2.50
Supplies	\$1,433	\$1,653	\$992	\$687	\$1,256	Total FTEs	2.50	2.50	2.50	2.50	2.50
Services	\$2,153	\$893	\$893	\$692	\$1,183						
Capital	\$0	\$0	\$0	\$0	\$0						
Others	\$3,287	\$3,306	\$3,306	\$2,975	\$3,880						
Total	\$268,746	\$233,535	\$233,535	\$233,535	\$256,270						

Performance Measures											
	FY2010 Budget	FY2010 Actual	FY2010 Variance	FY2011 Budget	FY2011 Actual	FY2011 Variance	FY2012 Budget	FY2012 Projected	FY2012 Variance	FY2013 Proposed	
Accuracy of General Fund Revenue Projections (Millions)	\$21.6	\$19.5	(\$2.1)	\$20.1	\$20.7	\$0.6	\$20.6	\$20.6	\$0.0	\$20.8	
Accuracy of General Fund Expenditures (Millions)	\$23.3	\$21.1	(\$2.2)	\$20.1	\$19.7	\$0.4	\$20.2	\$20.2	\$0.0	\$20.5	
Total Property Tax Rate	\$0.5625			\$0.5625			\$0.5625			\$0.5625	
Bond Rating	AA-			AA-			AA-			AA-	

### Service Impact

Ensure that city council projects and initiatives are implemented.

**Program: Intergovernmental Affairs**

Representing the City of Kerrville to other governmental entities.

**What we have accomplished...**

1. Successfully completed the recruitment of the Fox Tank Company.
2. Developed an economic recruitment package for a hotel prospect in coordination with KEDC.
3. Created and implemented the Economic Development Go Team.
4. Created an economic development strategy that was reviewed and accepted by the City Council and EIC and presented to the KEDC Board.
5. Initiated a process for the re-write of the sign code that included all major stakeholders.
6. Coordinated the construction of the undergrounding project for power lines within the historic downtown.
7. Coordinated the community's first Shakespeare in the Park event.

**What we expect to accomplish...**

1. Initiate an informal regional association for Hill Country communities.
2. Enhance relationships with the Kerrville Area Chamber of Commerce especially through the Chamber's intergovernmental affairs committee.
3. Work with UGRA and Headwaters to evaluate long-term water supply needs and options with the Kerrville CCN.
4. Work with Kerrville's state and elected officials on legislation.
5. Increase the City's presence with AACOG.
6. Initiate discussions with Kerr County regarding the extension or modification to the Interlocal agreements for joint operations.

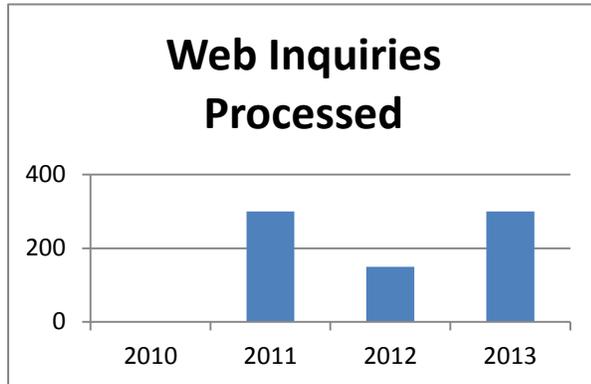
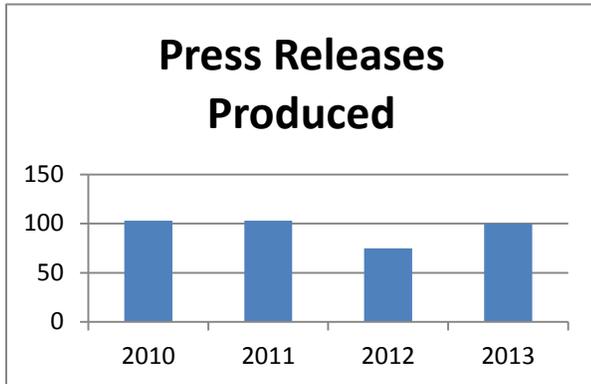
Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$97,256	\$84,559	\$84,804	\$85,115	\$92,828	Program Staff	1.00	1.00	1.00	1.00	1.00
Supplies	\$532	\$614	\$368	\$255	\$467	Total FTEs	1.00	1.00	1.00	1.00	1.00
Services	\$800	\$331	\$331	\$257	\$440						
Capital	\$0	\$0	\$0	\$0	\$0						
Others	\$1,221	\$1,228	\$1,228	\$1,105	\$1,441						
Total	\$99,809	\$86,732	\$86,732	\$86,732	\$95,176						

**Service Impact**

Ensure that the City of Kerrville's interest is effectively represented within the public arena and for the city to assume a more proactive leadership role within the region.

**Program: Public Information**

Provide timely information to the community regarding issues of significance and to provide a convenient manner for the community to make inquiries.



- What we have accomplished...**
1. Responded to all web-based inquiries within a 48-hour turnaround.
  2. Periodically updated the City's web site.
  3. Handled multiple media contacts pertaining to significant community events/occurrences.
  4. Served as the point of contact for all of the City press releases.
  5. Processed all City press releases.

- What we expect to accomplish...**
1. Maintain a maximum turnaround of 3 days for all web based inquiries.
  2. Produce quarterly digital community newsletters.
  3. Process all City press releases.
  4. Serve as the initial coordinating entity for all public press releases and continue to provide this support to the Business Programs Office.
  5. Provide timely updates to the official City website.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$36,956	\$32,131	\$32,225	\$32,343	\$35,274	Program Staff	0.85	0.85	0.85	0.85	0.85
Supplies	\$202	\$233	\$140	\$97	\$177	Total FTEs	0.85	0.85	0.85	0.85	0.85
Services	\$304	\$126	\$126	\$98	\$167						
Capital	\$0	\$0	\$0	\$0	\$0						
Others	\$464	\$467	\$467	\$420	\$548						
Total	\$37,926	\$32,957	\$32,957	\$32,957	\$36,166						

Performance Measures				
	FY2010	FY2011	FY2012 Projected	FY2013 Projected
Web Inquiries	NA	300	150	300
Web Inquiries Processed w/in 3 Business Days	NA	300	150	300
Number of Press Releases	103	103	75	100

**Service Impact**

Present important information to the community in a timely manner and provide an additional opportunity for public input.

**City Administration**

**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$308,809	\$274,843	\$274,843	\$182,083	\$274,843	\$287,528
002	Overtime	\$952	\$0	\$0	\$0	\$0	\$0
003	Temporary Help	\$0	\$0	\$0	\$0	\$0	\$0
004	Longevity	\$0	\$1,144	\$1,144	\$566	\$1,144	\$608
005	Social Security	\$21,504	\$21,026	\$21,026	\$13,070	\$21,026	\$21,996
006	Retirement	\$33,054	\$24,461	\$24,461	\$16,453	\$24,461	\$24,871
007	Group Insurance	\$31,200	\$20,400	\$20,400	\$15,350	\$20,400	\$24,850
010	Travel & Training	\$0	\$0	\$0	\$1,464	\$1,464	\$4,000
011	Local Meeting Expenses	\$566	\$2,500	\$3,500	\$2,923	\$3,300	\$2,200
013	Vehicle Allowance		\$0	\$0	\$0	\$0	\$12,000
<b>Total Personnel Services</b>		<b>\$396,085</b>	<b>\$344,374</b>	<b>\$345,374</b>	<b>\$231,909</b>	<b>\$346,638</b>	<b>\$378,053</b>
101	Office Supplies	\$1,617	\$2,500	\$1,500	\$477	\$1,000	\$1,900
102	Small Tools & Equipment	\$490	\$0	\$0	\$0	\$0	\$0
103	Chemical & Medical	\$0	\$0	\$0	\$0	\$0	\$0
104	Fuel and Oil Supplies	\$31	\$0	\$0	\$18	\$18	\$0
108	Other Supplies	\$0	\$0	\$0	\$0	\$0	\$0
110	Postage	\$31	\$0	\$0	\$21	\$21	\$0
<b>Total Supplies and Materials</b>		<b>\$2,168</b>	<b>\$2,500</b>	<b>\$1,500</b>	<b>\$516</b>	<b>\$1,039</b>	<b>\$1,900</b>
205	Office Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance and Repairs</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
301	Telephone Service	\$892	\$1,000	\$1,000	\$399	\$720	\$1,440
306	Special Services	\$1,760	\$0	\$0	\$0	\$0	\$0
307	Insurance	\$604	\$350	\$350	\$175	\$327	\$350
<b>Total Services</b>		<b>\$3,256</b>	<b>\$1,350</b>	<b>\$1,350</b>	<b>\$574</b>	<b>\$1,047</b>	<b>\$1,790</b>
402	Dues and Subscriptions	\$4,931	\$5,000	\$5,000	\$4,084	\$4,500	\$5,869
405	Other Charges	\$41	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$4,972</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$4,084</b>	<b>\$4,500</b>	<b>\$5,869</b>
<b>Department Total</b>		<b>\$406,482</b>	<b>\$353,224</b>	<b>\$353,224</b>	<b>\$237,083</b>	<b>\$353,224</b>	<b>\$387,612</b>
<b>Full Time Employee</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.50</b>

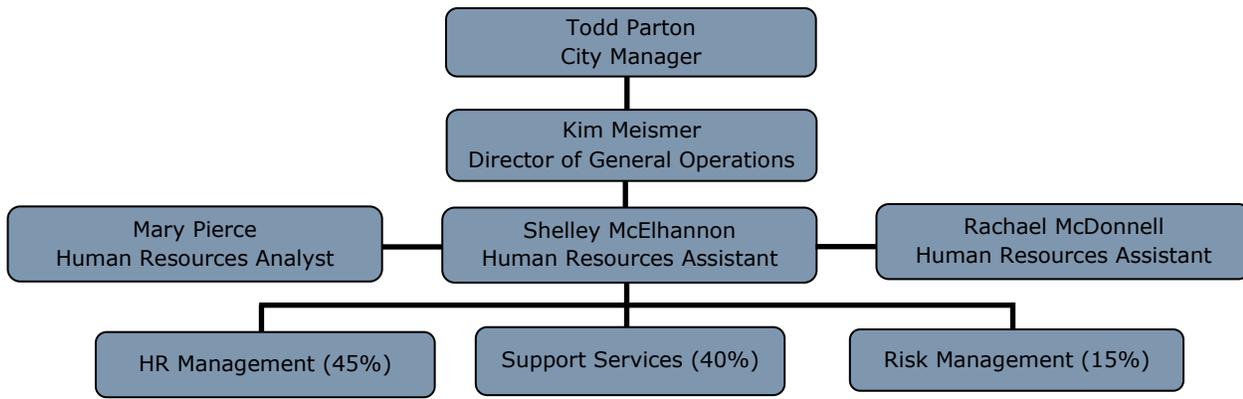
# Human Resources Department

\$298,022

## Department Mission Statement

The mission of the human resources department is to ensure a fair and equitable workplace for the employees of the City of Kerrville and to protect the assets of the City through its risk management program. In addition, we ensure the city will not discriminate against any employee or applicant for employment because of race, color, national origin, sex, religion, age or any other unlawful basis in accordance with applicable federal, state and local laws.

## Department Programs



### HR Management - \$134,110

The key responsibilities are to ensure compliance with federal, state, and local laws, provide competitive salary analysis and ensure adequate and affordable benefits package for employees.

### Support Services - \$119,209

Ensures all city policies are followed, provide training opportunities for all employees, ensure payroll is processed timely and in compliance with FLSA, and assist departments with recruiting qualified candidates.

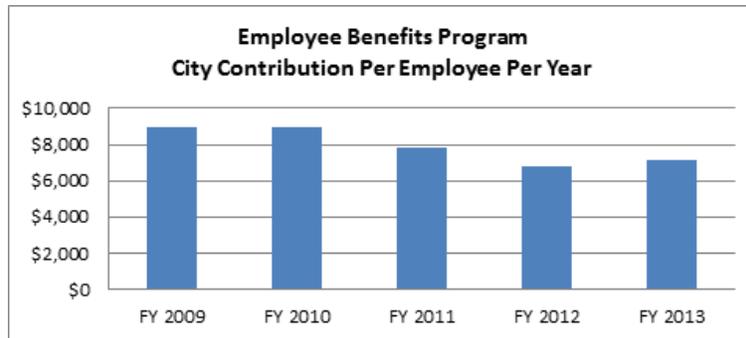
### Risk Management - \$44,703

Maintains property, liability, and workers compensation coverage for all city properties, vehicles, equipment, and employees and functions to maintain a safe working environment for our employees.

Human Resources Department FY2013 Personnel Count – By Programs					
Programs	Director of General Operations	HR Analyst	HR Assistant	HR Assistant	Total
HR Management	0.45	0.25	0.33	0.80	1.83
Support Services	0.45	0.75	0.33	0.20	1.73
Risk Management	0.10	0	0.34	0	0.44
<b>Total</b>	1	1	1	1	4

**Program: HR Management**

HR management ensures compliance with federal, state and local laws, provides competitive salary analysis and ensures adequate and affordable benefits package for employees.



- What we have accomplished...**
- Successfully negotiated employee benefits with rate reduction of \$1,000 per employee per year.
  - Completed comprehensive compensation study of all positions with benchmark cities.
  - Reinstated Updated Service Credits with TMRS.
  - Maintained compliance with federal, state, and local laws.

- What we expect to accomplish...**
- 2.75% Pay adjustment.
  - Negotiate benefits with no rate increase for the employee.
  - Maintain compliance with federal, state and local laws.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$124,029	\$113,997	\$116,137	\$116,137	\$120,086	Director	0.45	0.45	0.45	0.45	.45
<b>Supplies</b>	\$1,695	\$1,775	\$1,775	\$1,782	\$1,640	Manager	0.33	0.33	0.33	0.33	0
<b>Services</b>	\$9,437	\$11,624	\$11,624	\$11,617	\$10,674	Analyst	0.25	0.25	0.25	0.25	.25
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Assistant	0.8	0.8	0.8	0.8	.33
<b>Others</b>	\$1,375	\$2,149	\$2,149	\$2,149	\$1,710	Assistant	0	0	0	0	.80
<b>Total</b>	\$136,537	\$129,544	\$131,685	\$131,685	\$134,110	<b>Total FTE's</b>	1.83	1.83	1.83	1.83	1.83

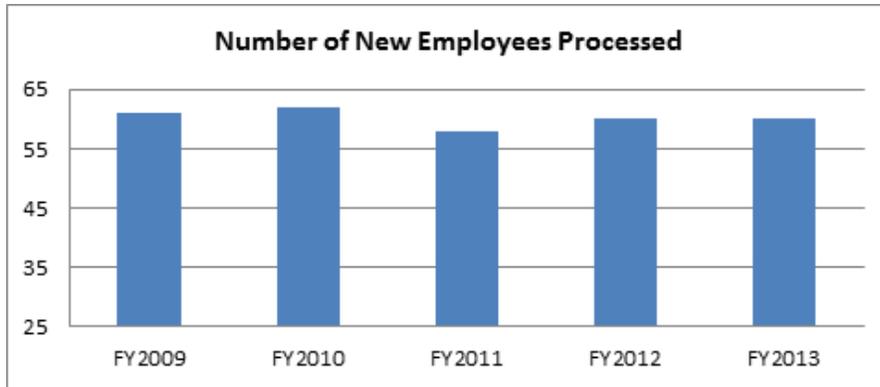
Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Negotiate benefits program rate per employee per year</b>	\$8,950	\$8,950	\$7,800	\$6,800	\$7,100
<b>Employee compensation at 50% of benchmark cities (based on pay grade minimum)</b>	100% 1/3 positions surveyed	100% 1/3 positions surveyed	Unknown	45% (all positions surveyed)	100%
<b>Employee compensation at 50% of benchmark cities (based on actual current employee salaries)</b>	N/A	N/A	Unknown	26% (all positions surveyed)	100%
<b>Average employee merit increases</b>	3%	3%	0	0	2.75% (COLA)

**Service Impact**

Ensuring our salaries and benefits are competitive to attract qualified employees. All employees were determined to be qualified applicants for the position through following employee hiring procedures and applicable laws.

**Program: Support Services**

Ensures all city policies are followed, provide training opportunities for all employees, ensure payroll is processed timely and in compliance with FLSA, and assist departments with recruiting qualified candidates.



- What we have accomplished...**
- HR staff training through TMHRA.
  - Automated direct deposit process to reduce expense of producing check stubs.
  - Advertising of City jobs on various websites.

- What we expect to accomplish...**
- Conduct annual employee training (HIPAA, Harassment, Supervisor and Safety).
  - Review and update City Policy & Procedure Manual.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$110,249	\$101,330	\$103,233	\$103,233	\$106,743	Director	0.45	0.45	0.45	0.45	0.45
<b>Supplies</b>	\$1,507	\$1,578	\$1,578	\$1,584	\$1,458	Manager	0.33	0.33	0.33	0.33	0
<b>Services</b>	\$8,388	\$10,332	\$10,332	\$10,326	\$9,488	Analyst	0.75	0.75	0.75	0.75	0.75
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Assistant	0.2	0.2	0.2	0.2	.33
<b>Others</b>	\$1,223	\$1,910	\$1,910	\$1,910	\$1,520	Assistant	0	0	0	0	.20
<b>Total</b>	\$121,366	\$115,151	\$117,054	\$117,053	\$119,209	<b>Total FTE's</b>	1.73	1.73	1.73	1.73	1.73

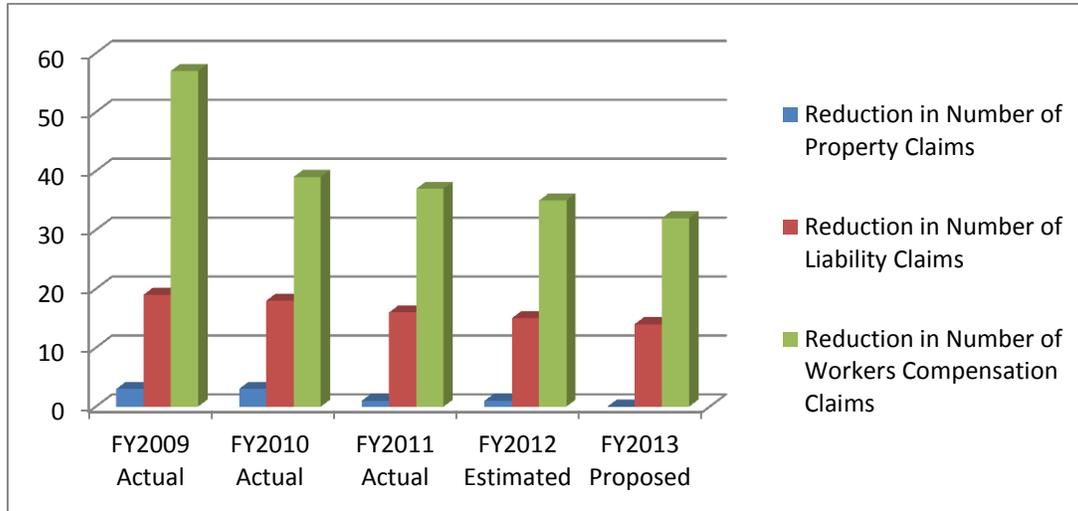
Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Number of new employees processed</b>	61	62	58	60	60
<b>Number of applications received</b>	1661	831	888	1000	1000
<b>Turnover percentage</b>	16.4%	13.9%	14.0%	13.0%	13.0%

**Service Impact**

Ensure all city policies and procedures are followed, provide training for all employees, ensure payroll is processed timely and in compliance with FLSA, and assist departments with recruiting qualified candidates.

## Program: Risk Management

Risk management maintains property, liability, and workers compensation coverage through Texas Municipal League (TML) for all city properties, vehicles, equipment, and employees and functions to maintain a safe working environment for our employees.



### What we have accomplished...

- Require three bids – reduction in cost of claims.
- Ensure safety training of employees.
- Refund of premiums paid to TML for property, liability, and workers compensation insurance coverage based on claims experience.

### What we expect to accomplish...

- Reduction in premiums for property, liability, and workers compensation insurance coverage.
- Provide training to supervisors on loss prevention.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$41,343	\$37,999	\$38,712	\$38,712	\$40,028	Director	0.10	0.10	0.10	0.10	0.10
<b>Supplies</b>	\$565	\$592	\$592	\$594	\$547	Manager	0.34	0.34	0.34	0.34	0.34
<b>Services</b>	\$3,146	\$3,874	\$3,874	\$3,872	\$3,558	Analyst	0	0	0	0	0
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Assistant	0	0	0	0	0
<b>Others</b>	\$458	\$716	\$716	\$716	\$570	Assistant	0	0	0	0	0
<b>Total</b>	\$45,512	\$43,181	\$43,895	\$43,895	\$44,703	Total FTE's	0.44	0.44	0.44	0.44	0.44

### Performance Measures

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Reduction in number of property claims</b>	3	3	1	1	0
<b>Reduction in number of liability claims</b>	19	18	16	15	14
<b>Reduction in number of workers compensation claims</b>	57	39	37	35	32

### Service Impact

Provides a safe work environment for all city employees and ensures premiums for coverage are kept to a minimum.

## Human Resources

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$205,034	\$190,217	\$194,299	\$120,903	\$194,299	\$195,228
004	Longevity	\$807	\$828	\$828	\$668	\$828	\$960
005	Social Security	\$14,968	\$14,552	\$14,864	\$9,386	\$14,864	\$14,935
006	Retirement	\$22,169	\$16,929	\$17,293	\$10,864	\$17,293	\$17,375
007	Group Insurance	\$31,200	\$27,200	\$27,200	\$19,417	\$27,200	\$28,400
010	Travel & Training	\$726	\$2,100	\$2,100	\$1,401	\$2,100	\$2,100
011	Local Meeting Expenses	\$0	\$0	\$0	\$0	\$0	\$360
012	Certification Pay	\$717	\$1,500	\$1,500	\$985	\$1,500	\$1,500
013	Vehicle Allowance	\$0	\$0	\$0	\$0	\$0	\$6,000
<b>Total Personnel Services</b>		<b>\$275,621</b>	<b>\$253,326</b>	<b>\$258,083</b>	<b>\$163,625</b>	<b>\$258,083</b>	<b>\$266,858</b>
101	Office Supplies	\$3,568	\$3,900	\$3,900	\$1,617	\$3,900	\$3,600
102	Small Tools and Equipment	\$200	\$0	\$0	\$0	\$0	\$0
110	Postage	\$0	\$45	\$45	\$60	\$60	\$45
<b>Total Supplies and Materials</b>		<b>\$3,768</b>	<b>\$3,945</b>	<b>\$3,945</b>	<b>\$1,677</b>	<b>\$3,960</b>	<b>\$3,645</b>
301	Telephone Service	\$576	\$0	\$0	\$0	\$0	\$720
307	Insurance	\$500	\$500	\$500	\$100	\$500	\$800
316	Advertising	\$1,290	\$2,750	\$2,750	\$611	\$2,735	\$2,000
317	Employment Physicals	\$11,509	\$12,540	\$12,540	\$8,243	\$12,540	\$12,300
319	Drug and Alcohol Testings	\$7,097	\$10,040	\$10,040	\$4,389	\$10,040	\$7,900
<b>Total Services</b>		<b>\$20,971</b>	<b>\$25,830</b>	<b>\$25,830</b>	<b>\$13,343</b>	<b>\$25,815</b>	<b>\$23,720</b>
401	Certificates, Awards, Etc.	\$1,992	\$3,344	\$3,344	\$839	\$3,344	\$2,324
402	Dues and Subscriptions	\$1,065	\$1,431	\$1,431	\$505	\$1,431	\$1,475
<b>Total Other Expenses</b>		<b>\$3,057</b>	<b>\$4,775</b>	<b>\$4,775</b>	<b>\$1,344</b>	<b>\$4,775</b>	<b>\$3,799</b>
<b>Department Total</b>		<b>\$303,416</b>	<b>\$287,876</b>	<b>\$292,633</b>	<b>\$179,990</b>	<b>\$292,633</b>	<b>\$298,022</b>
<b>Full Time Employee</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

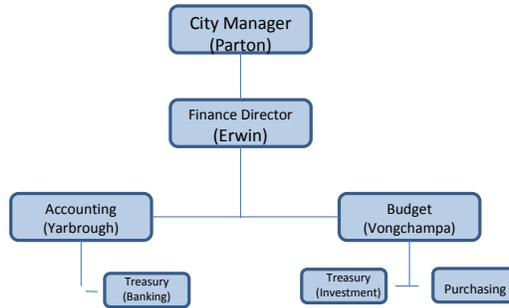
# Finance Department

## \$351,280

### Department Mission Statement

The finance department provides general financial counsel and is charged with the overall financial management of the city.

### Department Programs



### Accounting - \$161,894

Accounting is responsible for the recording and presenting the city’s financial position in a timely and accurate manner. These activities include accounting for all transactions affecting the city, accounts payable for the city transactions and accounting for and receiving all funds due to the city.

### Budget - \$56,571

Budget is responsible for preparing and monitoring the city’s budget. Activities include revenue forecasting, monitoring department expenditures, and providing periodic financial updates to city departments.

### Purchasing - \$55,865

Purchasing is responsible for monitoring and approving purchases for the city. Purchasing regularly updates the purchasing policy and confirms city compliance.

### Treasury - \$76,950

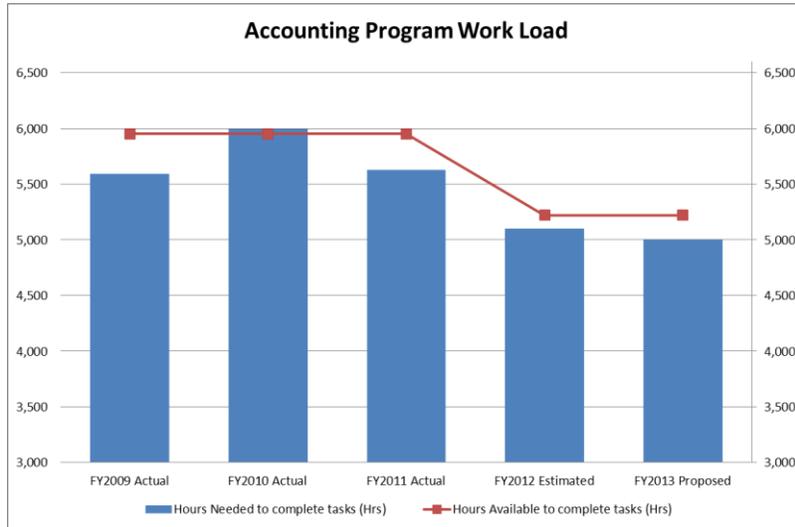
Treasury is responsible for all banking functions for the city along with investment of available funds.

### Kerrville Finance Department FY2013 Personnel Count – by Programs

Programs	Finance Director	Finance Asst. Director	Budget & Purchasing Manager	Financial Analyst	Account Payable Clerk	Account Receivable Clerk	Total
Accounting	0.25	0.25	0.3	0.75	0.6	0.35	2.5
Budget	0.25	0.05	0.4	0.0	0	0	0.7
Purchasing	0.25	0.1	0.1	0	0.2	0.075	0.725
Treasury	0.25	0.1	0.2	0.25	0.2	0.075	1.075
<b>Total</b>	<b>1</b>	<b>0.5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>	<b>5.0</b>

## Program: Accounting

Accounting is responsible for recording and presenting the city's financial position in a timely and accurate manner.



### What we have accomplished...

- Maintained D/B score at 80.
- Processed over 6,500 PO batches in FY11.
- Receive GFOA award for excellence in financial reporting in FY11.

### What we expect to accomplish...

- Increased D/B score from 78 to 80.
- Receive GFOA award for excellence in financial reporting.
- Increase or bond rating from AA- to AA.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$165,342	\$152,442	\$152,442	\$152,451	\$157,580	Civilian	2.85	2.50	2.50	2.50	2.50
<b>Supplies</b>	\$1,530	\$1,452	\$1,452	\$1,452	\$1,650	Total FTEs	2.85	2.50	2.50	2.50	2.50
<b>Services</b>	\$3,525	\$304	\$304	\$295	\$689						
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0						
<b>Others</b>	\$809	\$2,383	\$2,383	\$2,383	\$1,975						
<b>Total</b>	\$171,207	\$156,580	\$156,580	\$156,580	\$161,894						

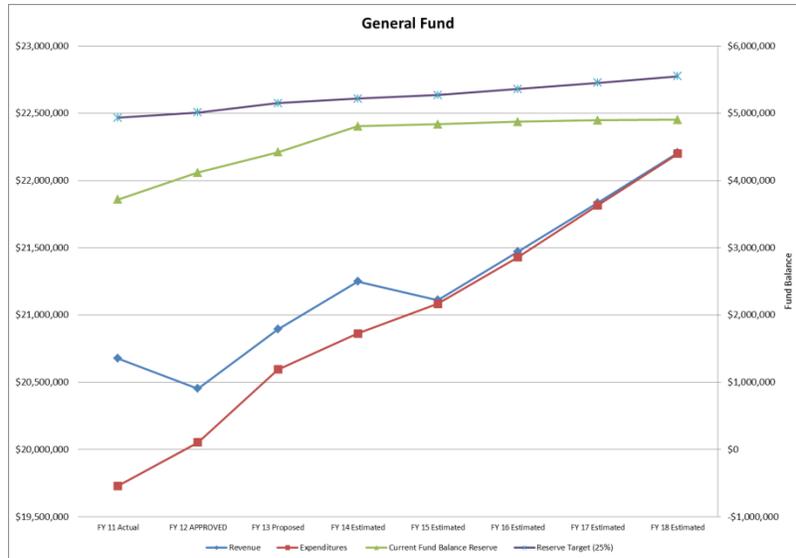
Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Completed Audited CAFR on Time (N = No, Y = Yes)</b>	N	N	N	Y	Y
<b>Dunn &amp; Bradstreet Score (D/B Score)</b>	n/a	75	78	80	85
<b>Number of Purchased Orders processed in FY</b>	9,504	8,090	6,573	6,500	6,000
<b>Numbers of Journal Entry Batch Processed</b>	5,085	5,450	5,115	5,100	5,000
<b>Accounting Program Workload (Capacity Utilized)</b>	97%	104%	98%	98%	96%

## Service Impact

Accounts payable; annual audited Comprehensive Financial Report (CAFR); general ledger entry.

## Program: Budget

Budget is responsible for preparing and monitoring the city's budget.



### What we have accomplished...

1. Receive GFOA award for budgeting for FY12 budget.
2. Submitted balance budget for FY12.
3. Exceeded budget performance in FY12 where revenues came in higher than budgeted and expenses came in lower than budgeted.

### What we expect to accomplish...

1. Receive GFOA award for budgeting for FY13 budget.
2. Submit balance budget for FY13.
3. Meet or exceed budget target for FY13.

### Funding Needs

	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$57,776	\$53,268	\$53,268	\$53,271	\$55,064
<b>Supplies</b>	\$535	\$507	\$507	\$507	\$577
<b>Services</b>	\$1,232	\$106	\$106	\$103	\$241
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0
<b>Others</b>	\$283	\$833	\$833	\$833	\$690
<b>Total</b>	\$59,825	\$54,714	\$54,714	\$54,714	\$56,571

### Personnel Count

	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Civilian	0.7	0.7	0.7	0.7	0.7
Total FTEs	0.7	0.7	0.7	0.7	0.7

### Performance Measures

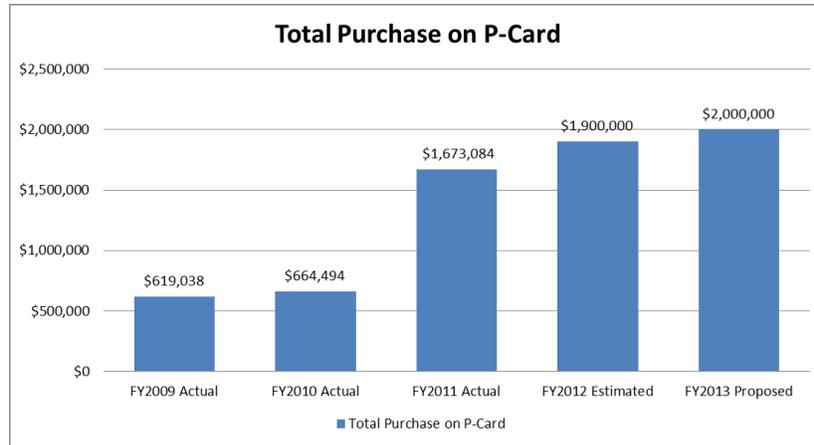
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
Receive budget award from GFOA	Y	Y	Y	Y	Y
Submitted balance budget to Council	Y	Y	Y	Y	Y
Use of Fund balance (Add to fund balance)	\$404,568	\$1,634,671	(\$1,626,443)	(\$400,000)	(\$300,000)
Revenue Actual over Budget (% , General Fund Only)	-8.69%	-9.18%	0.60%	0%	0%
General Fund Balance as % of GF Total Expenditures (Target = 15%)	18.42%	12.73%	18.74%	20.5%	21.5%

### Service Impact

Budget, budget amendments, weekly and monthly monitoring.

## Program: Purchasing

Purchasing is responsible for monitoring and approving purchases for the city. Purchasing regularly updates the purchasing policy and confirms city compliance.



### What we have accomplished...

1. Fully utilized PCARD program.
2. Renegotiated and lowered rebate threshold with PCARD provide.
3. Updated purchasing Policy

### What we expect to accomplish...

1. Continue to use GovDeals and Ebay to sell city surplus assets.
2. Increase purchases on PCARD to \$2 Million.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$57,055	\$52,603	\$52,603	\$52,606	\$54,376	Civilian	0.8	0.725	0.725	0.725	0.725
<b>Supplies</b>	\$528	\$501	\$501	\$501	\$569	<b>Total FTEs</b>	0.8	0.725	0.725	0.725	0.725
<b>Services</b>	\$1,216	\$105	\$105	\$102	\$238						
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0						
<b>Others</b>	\$279	\$822	\$822	\$822	\$681						
<b>Total</b>	\$59,079	\$54,031	\$54,031	\$54,031	\$55,865						

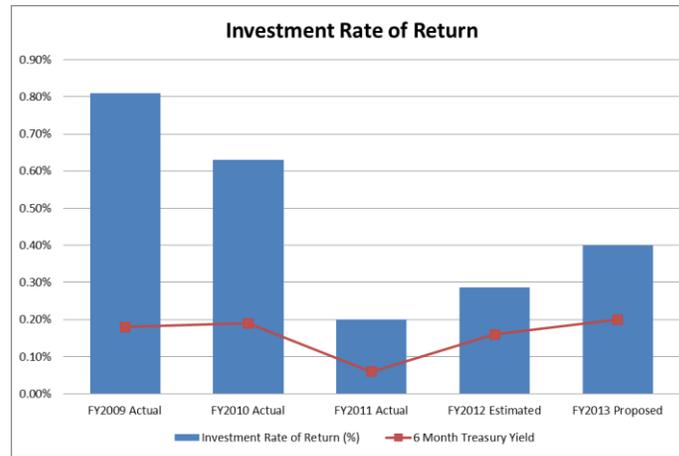
Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total Purchase on P-Card</b>	\$619,038	\$664,494	\$1,673,084	\$1,900,000	\$2,000,000
<b>Rebate Received on P-Card purchases (% of Total P-Card purchase)</b>	0%	0%	0%	0.55%	0.55%
<b>Amount received form P-Card Rebates (\$)</b>	\$0	\$0	\$0	\$10,450	\$11,000
<b>Department Compliance with Purchasing Policy</b>	n/a	n/a	100%	100%	100%
<b>Surplus Items sold on GovDeals – Total amounts received from sales</b>	n/a	\$27,529	\$66,113	\$10,000	\$10,000

## Service Impact

Purchasing administration, P-Card administration, sealed bids.

## Program: Treasury

Treasury is responsible for all banking functions for the city along with the investment of city funds.



### What we have accomplished...

1. Beat 6-month treasury yield benchmark.
2. Complied with State of TX Public Funds Investment Laws and City Investment Policies.

### What we expect to accomplish...

1. Obtain annual investment return of 0.4%
2. Comply with State of TX Public Funds Investment Laws and City Investment Policies.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$78,589	\$72,457	\$72,457	\$72,462	\$74,900	Civilian	1.15	1.075	1.075	1.075	1.075
<b>Supplies</b>	\$727	\$690	\$690	\$690	\$784	<b>Total FTEs</b>	<b>1.15</b>	<b>1.075</b>	<b>1.075</b>	<b>1.075</b>	<b>1.075</b>
<b>Services</b>	\$1,676	\$145	\$145	\$140	\$327						
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0						
<b>Others</b>	\$385	\$1,133	\$1,133	\$1,133	\$939						
<b>Total</b>	\$81,376	\$74,424	\$74,424	\$74,424	\$76,950						

Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total City Dollar Managed (Assets Under Management = AUM)</b>	\$28,729,249	\$29,309,455	\$35,719,058	\$40,000,000	45,000,000
<b>Investment Rate of Return (%)</b>	0.71%	0.63%	0.20%	0.29%	0.4%
<b>Total Dollar Return</b>	\$202,633	\$155,348	\$71,438	\$116,000	\$180,000
<b>6-Month Treasury (Benchmark)</b>	0.20%	0.19%	0.08%	0.16%	0.20%
<b>Weighted Average Maturity (WAM, days)</b>	228	60	35	45	60
<b>Estimated Private Sector Cost of Investment Management (1% of AUM)</b>	\$287,292	\$293,095	\$357,191	\$400,000	\$450,000

- All investments are either insured or collateralized. City Investment Policy requires WAM  $\leq$  180 days.

## Service Impact

Cash management; investments of city funds.

**Finance**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$263,246	\$251,333	\$251,333	\$162,897	\$251,333	\$258,380
002	Overtime	\$196	\$0	\$0	\$19	\$20	\$0
004	Longevity	\$930	\$1,752	\$1,752	\$1,084	\$1,752	\$1,294
005	Social Security	\$20,232	\$19,227	\$19,227	\$12,846	\$19,227	\$19,766
006	Retirement	\$29,145	\$22,369	\$22,369	\$14,686	\$22,369	\$22,996
007	Group Insurance	\$42,900	\$34,000	\$34,000	\$22,591	\$34,000	\$35,500
010	Travel & Training	\$2,050	\$2,000	\$2,000	\$871	\$2,000	\$2,500
011	Local Meeting Expenses	\$63	\$90	\$90	\$0	\$90	\$0
012	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$1,484
<b>Total Personnel Services</b>		<b>\$358,762</b>	<b>\$330,770</b>	<b>\$330,770</b>	<b>\$214,993</b>	<b>\$330,790</b>	<b>\$341,920</b>
101	Office Supplies	\$2,969	\$2,925	\$2,925	\$2,026	\$2,925	\$2,480
102	Small Tools and Equipment	\$302	\$125	\$125	\$0	\$125	\$1,000
110	Postage	\$48	\$100	\$100	\$0	\$100	\$100
<b>Total Supplies and Materials</b>		<b>\$3,320</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>\$2,026</b>	<b>\$3,150</b>	<b>\$3,580</b>
217	Software Maintenance Agreements	\$0	\$2,500	\$2,500	\$1,500	\$2,500	\$1,500
<b>Total Maintenance and Repairs</b>		<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$1,500</b>	<b>\$2,500</b>	<b>\$1,500</b>
301	Telephone Service	\$544	\$0	\$0	\$0	\$0	\$720
306	Special Services	\$6,330	\$0	\$0	-\$20	-\$20	\$0
307	Insurance	\$775	\$660	\$660	\$417	\$660	\$775
<b>Total Services</b>		<b>\$7,649</b>	<b>\$660</b>	<b>\$660</b>	<b>\$397</b>	<b>\$640</b>	<b>\$1,495</b>
402	Dues and Subscriptions	\$1,756	\$2,670	\$2,670	\$2,545	\$2,670	\$2,785
<b>Total Other Expenses</b>		<b>\$1,756</b>	<b>\$2,670</b>	<b>\$2,670</b>	<b>\$2,545</b>	<b>\$2,670</b>	<b>\$2,785</b>
<b>Department Total</b>		<b>\$371,487</b>	<b>\$339,750</b>	<b>\$339,750</b>	<b>\$221,461</b>	<b>\$339,750</b>	<b>\$351,280</b>
<b>Full Time Employee</b>		<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

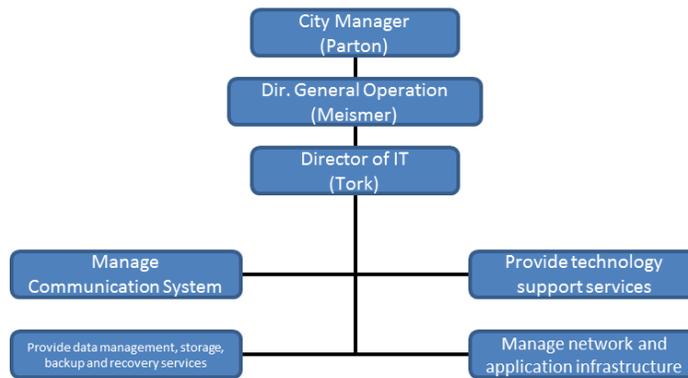
# Information Technology Department

## \$663,234

### Department Mission Statement

The information technology department provides the highest quality technology-based services, in the most cost-effective manner to facilitate the city’s mission as it applies to the reliability, availability and security of the city’s technology.

### Department Programs



#### Manage Communication Systems - \$68,488

Communication systems enable city staff to communicate with each other as well as with our citizens. The various communication systems that comprise this program are: email, unified voice and messaging, website and broadcasting of public meetings.

#### Provide data management, storage, backup, and recovery services - \$34,934

The city stores and manages an enormous amount of electronic data that is necessary to provide services to our citizens. This program provides the management, storage, backup and recovery services of all the city data.

#### Manage network and application infrastructure - \$359,170

Configure, support and manage the network equipment connecting remote offices with the city’s data center. Project management, design, and implement the application infrastructure for major system upgrades and additions.

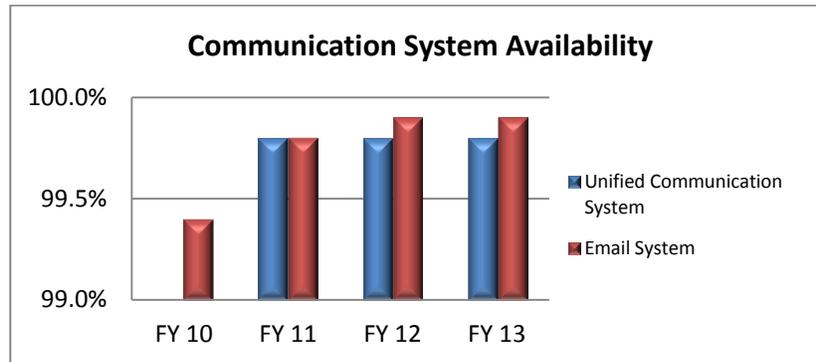
#### Provide technology support services - \$200,642

Support city staff by providing break/fix services on technology city-wide.

Information Technology Department FY 2013 Personnel Count – By Programs				
Program	Director of IT	Systems Admin	Technical Support Analyst	Total
Manage Communication Systems	0.25	0.50	0.10	0.85
Provide data management, storage, backup and recovery services	0.15	0.25	0.00	0.40
Manage network and application infrastructure	0.50	1.00	0.40	1.90
Provide technology support services	0.10	0.25	1.50	1.85
<b>Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>5.00</b>

## Program: Manage Communication Systems

The various communication systems enable city staff to communicate with each other as well as with our citizens. The various communication systems that comprise this program are: email, unified voice and messaging, website and broadcasting of public meetings.



### What we have accomplished

- Provided Council video on the city website

### What we expect to accomplish

- Upgrade phone and voicemail systems to latest software release
- Deploy City-wide paging software

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$26,640	\$33,458	\$33,458	\$33,458	\$34,718	Director	0.25	0.25	0.25	0.25	0.25
<b>Supplies</b>	\$7,061	\$6,196	\$6,196	\$6,196	\$2,866	Systems Admin	0.10	0.50	0.50	0.50	0.50
<b>Services</b>	\$6,470	\$6,911	\$6,911	\$6,911	\$7,375	Tech Support Analyst	0.00	0.00	0.00	0.00	0.10
<b>Capital</b>	\$4,433	\$2,205	\$2,205	\$2,205	\$2,272	<b>Total FTEs</b>	<b>0.35</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.85</b>
<b>Others</b>	\$10,119	\$13,110	\$13,110	\$13,110	\$21,257						
<b>Total</b>	\$54,722	\$61,879	\$61,879	\$61,879	\$68,488						

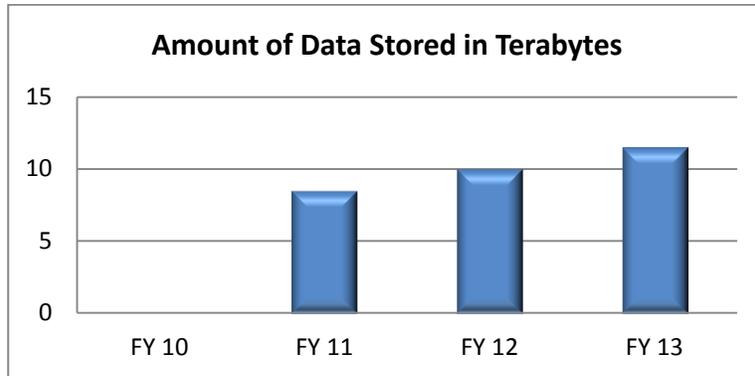
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Monthly Expense to Broadcast Public Meetings</b>	\$1,290.42	\$1,290.42	\$1,290.42	\$1,290.42
<b>Percentage Unified Communication System is Available</b>	N/A	99.8%	99.8%	99.8%
<b>Percentage Email System is Available</b>	99.4%	99.8%	99.9%	99.9%
<b>Average Monthly Hits to City Website</b>	51,614	53,045	53,000	55,000

### Service Impact

Communication between city departments and citizens via email, telephone, the website and broadcasted meetings.

**Program: Provide data management, storage, backup and recovery services**

The city stores and manages an enormous amount of electronic data that is necessary to provide services to our citizens. This program provides the management, storage, backup and recovery services of all the city data.



- What we have accomplished**
- Continued successful backup routines

- What we expect to accomplish**
- Reduce our backup footprint while maintaining backup requirements

Funding Needs					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$13,588	\$17,066	\$17,066	\$17,066	\$17,709
Supplies	\$3,601	\$3,160	\$3,160	\$3,160	\$1,462
Services	\$3,300	\$3,525	\$3,525	\$3,525	\$3,762
Capital	\$2,261	\$1,125	\$1,125	\$1,125	\$1,159
Other	\$5,161	\$6,687	\$6,687	\$6,687	\$10,843
<b>Total</b>	<b>\$27,912</b>	<b>\$31,563</b>	<b>\$31,563</b>	<b>\$31,563</b>	<b>\$34,934</b>

Personnel Count					
	FY2011 Actual	FY2012 Approve	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Director</b>	0.15	0.15	0.15	0.15	0.15
<b>Systems Admin</b>	0.25	0.25	0.25	0.25	0.25
<b>Tech Support Analyst</b>	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>

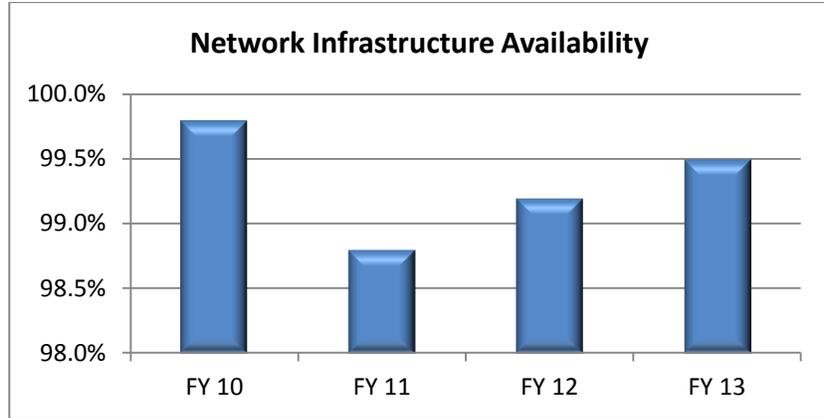
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Percentage of Successful Backup</b>	98.0%	99%	99%	99.5%
<b>Amount of Data Stored on City Servers</b>	N/A	8.5 TB	10.0 TB	11.5 TB
<ul style="list-style-type: none"> <li>TB = Terabytes</li> </ul>				

**Service Impact**

Management, storage, accessibility, and recovery of city electronic files.

**Program: Manage Network and Application Infrastructure**

Configure, support and manage the network equipment connecting remote offices with the city’s data center. Project management, design, and implement the application infrastructure for major system upgrades and additions.



- What we have accomplished**
- Transitioned data center to new facility

- What we expect to accomplish**
- Replace wireless point to point between Fire Admin and St. 2
  - Pilot IP-based security camera system for Municipal Court

Funding Needs					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$139,707	\$175,460	\$175,460	\$175,460	\$182,072
Supplies	\$37,027	\$32,493	\$32,493	\$32,493	\$15,028
Services	\$33,931	\$36,243	\$36,243	\$36,243	\$38,678
Capital	\$23,246	\$11,562	\$11,562	\$11,562	\$11,914
Other	\$53,065	\$68,754	\$68,754	\$68,751	\$111,478
<b>Total</b>	<b>\$286,976</b>	<b>\$324,512</b>	<b>\$324,512</b>	<b>\$324,509</b>	<b>\$359,170</b>

Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Director</b>	0.50	0.50	0.50	0.50	0.50
<b>Systems Admin</b>	0.50	1.00	1.00	1.00	1.00
<b>Tech Support Analyst</b>	0.5	0.50	0.50	0.50	0.40
<b>Total FTEs</b>	<b>1.5</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.90</b>

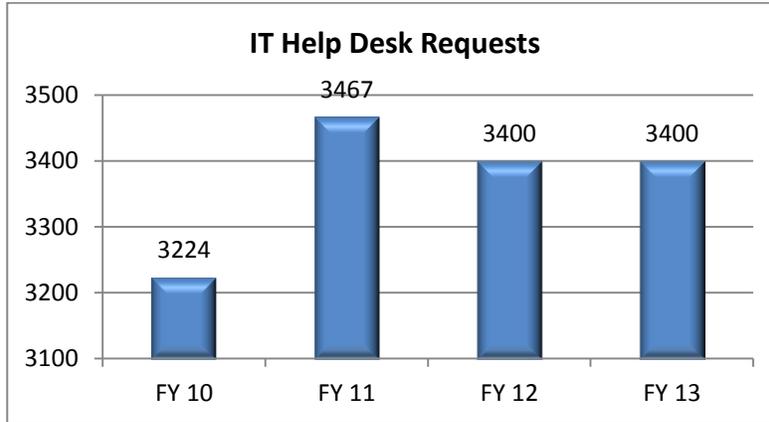
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Percentage of time network infrastructure is available</b>	99.8%	98.8%	99.2%	99.5%
<b>Percentage of time Tier 2 and above systems are available</b>	N/A	N/A	99.3%	99.5%
<b>Number of viruses quarantined and removed</b>	N/A	N/A	195	180

**Service Impact**

Access to applications and electronic resources which are critical to the city’s daily operations.

**Program: Provide technology support services**

Support city staff by providing break/fix services on all technology city-wide.



**What we have accomplished**

- Piloted a virtual desktop infrastructure

**What we expect to accomplish**

- Continue improving virtual desktop infrastructure

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$78,044	\$98,017	\$98,017	\$98,017	\$101,710	<b>Director</b>	0.10	0.10	0.10	0.10	0.10
Supplies	\$20,684	\$18,151	\$18,151	\$18,151	\$8,395	<b>Systems Admin</b>	0.1	0.25	0.25	0.25	0.25
Services	\$18,955	\$20,246	\$20,246	\$20,246	\$21,606	<b>Tech Support Analyst</b>	1.5	1.50	1.50	1.50	1.50
Capital	\$12,986	\$6,459	\$6,459	\$6,459	\$6,655	<b>Total FTEs</b>	1.7	1.85	1.85	1.85	1.85
Other	\$29,643	\$38,408	\$38,408	\$38,406	\$62,274						
<b>Total</b>	<b>\$160,312</b>	<b>\$181,281</b>	<b>\$181,281</b>	<b>\$181,279</b>	<b>\$200,642</b>						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Respond to and Resolve IT Service Requests:</b>				
--Critical: Response 1 hour, Resolution 2 hours	69%	54%	90%	90%
--High: Response 2 hours, Resolution 4 hours	61%	60%	83%	90%
--Normal: Response 4 hours, Resolution 2 days	80%	77%	85%	90%

**Service Impact**

Desktops, laptops and applications running as needed to perform daily tasks.

## Information Technology

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$189,196	\$243,377	\$243,377	\$155,400	\$243,377	\$250,080
004	Longevity	\$716	\$944	\$944	\$944	\$944	\$1,192
005	Social Security	\$13,635	\$18,618	\$18,618	\$11,873	\$18,618	\$19,131
006	Retirement	\$20,265	\$21,661	\$21,661	\$13,754	\$21,661	\$22,257
007	Group Insurance	\$31,200	\$34,000	\$34,000	\$23,976	\$34,000	\$35,500
010	Travel & Training	\$2,967	\$5,400	\$5,400	\$2,440	\$5,400	\$5,050
012	Certification Pay	\$0	\$0	\$0	\$0	\$0	\$3,000
<b>Total Personnel Services</b>		<b>\$257,979</b>	<b>\$324,000</b>	<b>\$324,000</b>	<b>\$208,386</b>	<b>\$324,000</b>	<b>\$336,210</b>
101	Office Supplies	\$2,437	\$3,800	\$3,800	\$1,607	\$3,800	\$3,800
102	Small Tools and Equipment	\$5,837	\$6,200	\$6,200	\$1,578	\$6,200	\$5,600
110	Postage	\$9	\$0	\$0	\$0	\$0	\$150
111	Computer Hardware	\$17,609	\$5,000	\$5,000	\$2,526	\$5,000	\$7,500
112	Computer Software	\$42,482	\$45,000	\$45,000	\$44,763	\$45,000	\$10,700
<b>Total Supplies and Materials</b>		<b>\$68,374</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$50,475</b>	<b>\$60,000</b>	<b>\$27,750</b>
202	Buildings & Structures	\$15	\$323	\$323	\$14	\$323	\$482
205	Office Equipment	\$41,033	\$45,100	\$45,100	\$30,183	\$45,100	\$52,600
217	Software Maint. Agreements	\$56,072	\$80,056	\$80,056	\$78,943	\$80,056	\$150,990
<b>Total Maintenance and Repairs</b>		<b>\$97,120</b>	<b>\$125,479</b>	<b>\$125,479</b>	<b>\$109,140</b>	<b>\$125,479</b>	<b>\$204,072</b>
301	Telephone Service	\$3,636	\$4,800	\$4,800	\$3,377	\$4,800	\$4,056
302	Light and Power	\$0	\$1,500	\$1,500	\$0	\$1,500	\$7,200
303	Natural Gas	\$0	\$150	\$150	\$0	\$150	\$600
304	Water and Sewer	\$0	\$300	\$300	\$0	\$300	\$1,200
306	Special Services	\$9,748	\$9,300	\$9,300	\$3,288	\$9,300	\$9,360
311	Network Services	\$49,272	\$50,876	\$50,876	\$23,449	\$50,876	\$49,006
<b>Total Services</b>		<b>\$62,656</b>	<b>\$66,926</b>	<b>\$66,926</b>	<b>\$30,114</b>	<b>\$66,926</b>	<b>\$71,422</b>
402	Dues and Subscriptions	\$868	\$1,480	\$1,480	\$791	\$1,400	\$1,780
404	Finance Charges/Late Fees	\$0	\$0	\$0	\$74	\$74	\$0
<b>Total Other Expenses</b>		<b>\$868</b>	<b>\$1,480</b>	<b>\$1,480</b>	<b>\$865</b>	<b>\$1,474</b>	<b>\$1,780</b>
505	Office Equipment	\$42,925	\$21,350	\$21,350	\$20,999	\$21,350	\$22,000
<b>Total Capital Outlay</b>		<b>\$42,925</b>	<b>\$21,350</b>	<b>\$21,350</b>	<b>\$20,999</b>	<b>\$21,350</b>	<b>\$22,000</b>
<b>Department Total</b>		<b>\$529,922</b>	<b>\$599,235</b>	<b>\$599,235</b>	<b>\$419,978</b>	<b>\$599,229</b>	<b>\$663,234</b>
<b>Full Time Employee</b>		<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

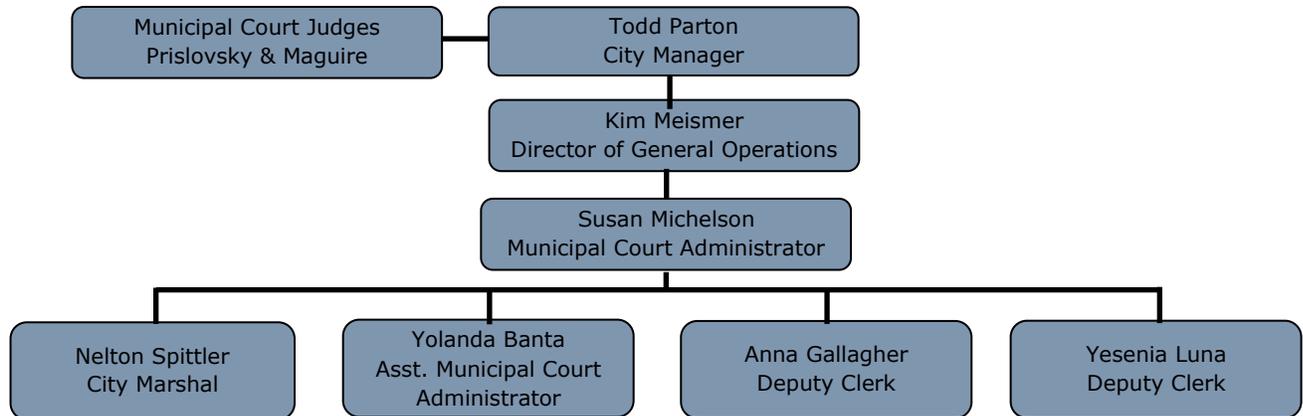
# Municipal Court Department

## \$356,514

### DEPARTMENT MISSION STATEMENT

The municipal court strives to ensure that all case processing within the court is handled in an efficient, fair and timely manner.

### DEPARTMENT PROGRAMS



### CASE MANAGEMENT - \$260,255

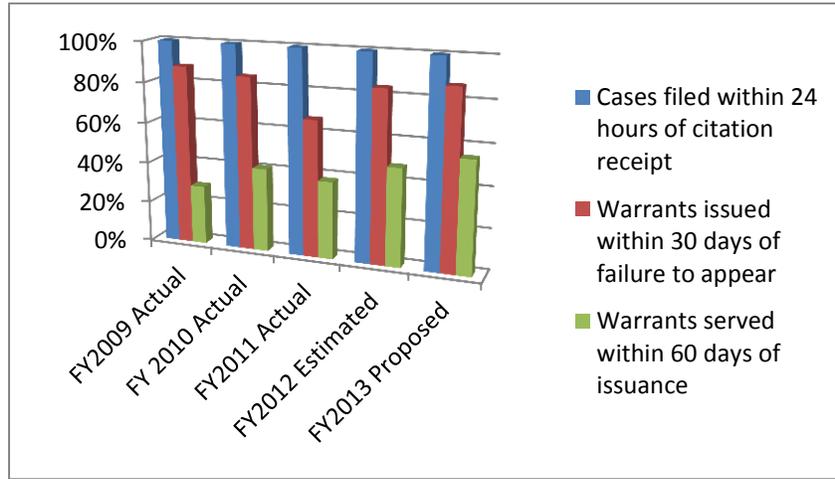
This program is the major core service for the court. Case handling includes the filing of class C misdemeanors (traffic, state law, animal control, fire and code enforcement), creates dockets for trials and hearings, conducts jury trials, bench trials and pre-trials, and fail to attend school dockets on a monthly basis and conducts administrative, delinquent and juvenile hearings on a weekly basis. This program ensures smooth operations of the court and provides a means for keeping abreast of current legal statutes by attending annual continuing education conferences. Preparation of detailed reports delivers submission to states agencies, city council and other various reporting entities. Training is provided for staff and the two municipal court judges. In addition, the case flow allows for payment arrangements, driving safety course and other dispositional paperwork, as well as warrants, subpoenas and summons issuance to be processed within this program. This program also includes courtroom security and bailiff duties and allows service for warrants, subpoenas and summons on a weekly basis.

### COLLECTION SERVICES- \$96,259

The collection program for the court provides daily collection and consideration of fine payments. Payments are collected at the counter, on-line and by phone contact. Methods of fine processing include issuance of jail credit, community service and other alternative non-cash credit. Consolidation of the end of day process involves for cash collection reports, bank deposit preparation along with delivery to the city's banking institution.

Municipal Court – FY2013 Personnel Count - By Programs							
Programs	Judges	Court Administrator	Asst. Court Administrator	City Marshal	Deputy Clerk	Deputy Clerk	Total
Case Management	1.25	.75	.75	.875	.75	.75	5.125
Collection Services	.75	.25	.25	.125	.25	.25	1.875
Total	2.0	1.0	1.0	1.0	1.0	1.0	7.00

**PROGRAM: CASE MANAGEMENT**



- What we have accomplished**
- Implemented Court Paperless Module

- What we expect to accomplish**
- Continue cross training amongst implemented programs.
  - Develop purge program for the Court to administratively close inactive cases and dismissal of warrants on a structured time schedule.

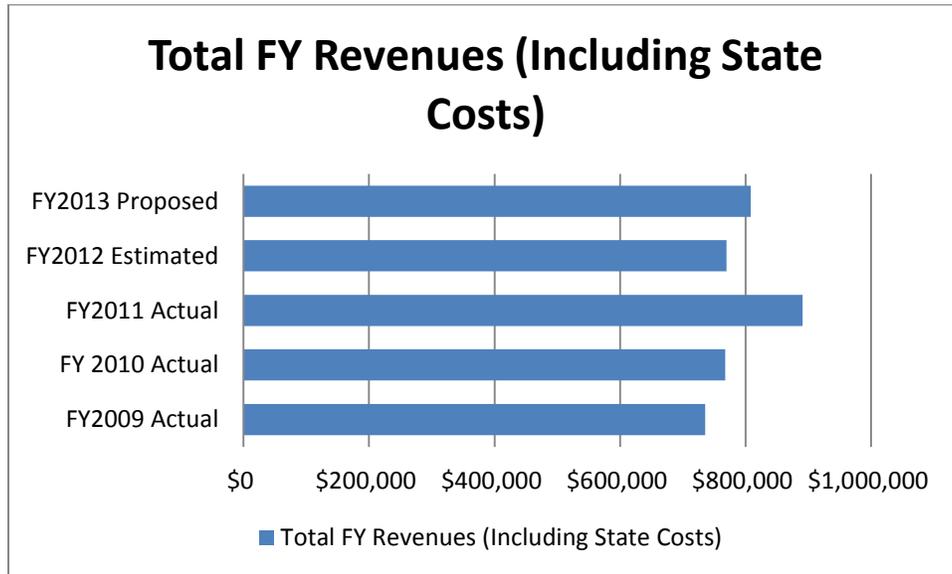
Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$190,537	\$208,075	\$231,100	\$231,100	\$244,949	Judges	1.25	1.25	1.25	1.25	1.25
Supplies	\$4,225	\$5,312	\$5,333	\$5,333	\$5,051	Court Admin	0.75	0.75	0.75	0.75	0.75
Services	\$7,251	\$6,707	\$6,707	\$6,707	\$6,657	Asst Court Admin	0.75	0.75	0.75	0.75	0.75
Capital	\$0	\$0	\$0	\$0	\$0	City Marshal	0.88	0.88	0.88	0.88	0.88
Other	\$1,794	\$3,647	\$3,626	\$3,626	\$3,598	Deputy Clerk	0.75	0.75	1.50	1.50	1.50
<b>Total</b>	<b>\$203,806</b>	<b>\$223,741</b>	<b>\$246,767</b>	<b>\$246,767</b>	<b>\$260,255</b>	<b>Total</b>	<b>4.38</b>	<b>4.38</b>	<b>5.13</b>	<b>5.13</b>	<b>5.13</b>

Performance Measures					
	FY2009 Actual	FY 2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Cases filed within 24 hours of citation receipt</b>	100%	100%	100%	100%	100%
<b>Total Number of New Cases Filed</b>	6,898	7,120	6,824	6,800	6,950
<b>Warrants issued within 30 days of failure to appear</b>	88%	85%	67%	84%	87%
<b>Warrants served within 60 days of issuance</b>	29%	41%	38%	48%	55%

**Service Impact**

Case management is the major core service for the court at 73% of the Court’s budget. The service levels involve all staff assigned to the court and impacts all facets of the court of case handling. Class C misdemeanors including traffic, state law, code enforcement, fire, animal control and fail to attend school are accepted for filing purposes within the municipal court’s purview. Court dockets are held each Wednesday for administrative, delinquent/show cause and juvenile hearings. Pre-trials, fail to attend school, jury trials and bench trials dockets are held once per month on Monday mornings.

**PROGRAM: COLLECTION SERVICES**



**What we have accomplished**

- Collected fines and costs mandated by state and local statutes

**What we expect to accomplish**

- Develop collections program.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Proposed		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$70,473	\$76,960	\$85,476	\$85,476	\$90,598	Judges	0.75	0.75	0.75	0.75	0.75
Supplies	\$1,563	\$1,965	\$1,973	\$1,973	\$1,868	Court Admin	0.25	0.25	0.25	0.25	0.25
Services	\$2,682	\$2,481	\$2,481	\$2,481	\$2,462	Asst Court Admin	0.25	0.25	0.25	0.25	0.25
Capital	\$0	\$0	\$0	\$0	\$0	City Marshal	0.13	0.13	0.13	0.13	0.13
Other	\$663	\$1,349	\$1,341	\$1,341	\$1,331	Deputy Clerk	0.25	0.25	0.50	0.50	0.50
<b>Total</b>	<b>\$75,381</b>	<b>\$82,754</b>	<b>\$91,270</b>	<b>\$91,270</b>	<b>\$96,259</b>	<b>Total</b>	<b>1.63</b>	<b>1.63</b>	<b>1.88</b>	<b>1.88</b>	<b>1.88</b>

Performance Measures					
	FY2009 Actual	FY 2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total FY Revenues (Including State Costs)</b>	\$735,825	\$767,567	\$890,865	\$769,760	\$808,248

**Service Impact**

Collection services are an integral part of the court’s program services. The program provides for daily collection and consolidation of fine payments. Collections result in clearances of warrants and other types of case dispositional processing.

**Municipal Court**  
**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$144,680	\$154,721	\$181,784	\$107,988	\$181,784	\$185,936
002	Overtime	\$62	\$699	\$699	\$0	\$699	\$700
003	Part-Time/Temp	\$51,544	\$71,800	\$71,800	\$39,759	\$71,800	\$71,800
004	Longevity	\$1,475	\$1,696	\$1,696	\$1,696	\$1,696	\$1,708
005	Social Security	\$14,504	\$11,836	\$13,906	\$11,444	\$13,906	\$19,839
006	Retirement	\$15,677	\$13,770	\$16,179	\$9,731	\$16,179	\$16,691
007	Group Insurance	\$31,200	\$27,200	\$27,200	\$20,820	\$27,200	\$35,500
010	Travel & Training	\$1,610	\$2,412	\$2,412	\$1,750	\$2,412	\$2,472
012	Certification Pay	\$257	\$900	\$900	\$591	\$900	\$900
<b>Total Personnel Services</b>		<b>\$261,010</b>	<b>\$285,035</b>	<b>\$316,576</b>	<b>\$193,779</b>	<b>\$316,576</b>	<b>\$335,546</b>
101	Office Supplies	\$4,976	\$4,669	\$4,669	\$1,335	\$4,669	\$4,553
102	Small Tools and Equipment	-\$37	\$406	\$406	\$38	\$406	\$445
103	Chemical & Medical Supplies		\$13	\$42	\$29	\$42	\$13
104	Fuel and Oil Supplies	\$835	\$1,400	\$1,400	\$441	\$1,400	\$1,120
106	Janitorial Supplies		\$250	\$250	\$0	\$250	\$250
107	Wearing Apparel	\$13	\$240	\$240	\$0	\$240	\$240
108	Other Supplies		\$300	\$300	\$0	\$300	\$300
<b>Total Supplies and Materials</b>		<b>\$5,787</b>	<b>\$7,276</b>	<b>\$7,306</b>	<b>\$1,844</b>	<b>\$7,306</b>	<b>\$6,920</b>
202	Buildings & Structures	\$371	\$2,300	\$2,271	\$788	\$2,271	\$2,234
203	Maint. Contracts - Garage	\$1,393	\$1,393	\$1,393	\$929	\$1,393	\$1,393
204	Parts - City Garage	\$679	\$625	\$625	\$277	\$625	\$625
212	Repairs - Not City Garage	\$15	\$528	\$528	\$15	\$528	\$527
<b>Total Maintenance and Repairs</b>		<b>\$2,457</b>	<b>\$4,846</b>	<b>\$4,817</b>	<b>\$2,008</b>	<b>\$4,817</b>	<b>\$4,779</b>
301	Telephone Service	\$4,679	\$1,308	\$1,308	\$927	\$1,308	\$1,364
302	Light and Power	\$3,731	\$3,600	\$3,600	\$2,158	\$3,600	\$3,600
303	Natural Gas	\$256	\$420	\$420	\$150	\$420	\$360
304	Water and Sewer	\$763	\$600	\$600	\$253	\$600	\$600
306	Special Services	\$129	\$2,660	\$2,660	\$69	\$2,660	\$2,620
307	Insurance	\$375	\$400	\$400	\$185	\$400	\$375
314	Warrant Fees	\$0	\$200	\$200	\$0	\$200	\$200
<b>Total Services</b>		<b>\$9,933</b>	<b>\$9,188</b>	<b>\$9,188</b>	<b>\$3,742</b>	<b>\$9,188</b>	<b>\$9,119</b>
402	Dues and Subscriptions	\$0	\$150	\$150	\$0	\$150	\$150
<b>Total Other Expenses</b>		<b>\$0</b>	<b>\$150</b>	<b>\$150</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>
<b>Department Total</b>		<b>\$279,187</b>	<b>\$306,495</b>	<b>\$338,037</b>	<b>\$201,373</b>	<b>\$338,037</b>	<b>\$356,514</b>
<b>Full Time Employee</b>		<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

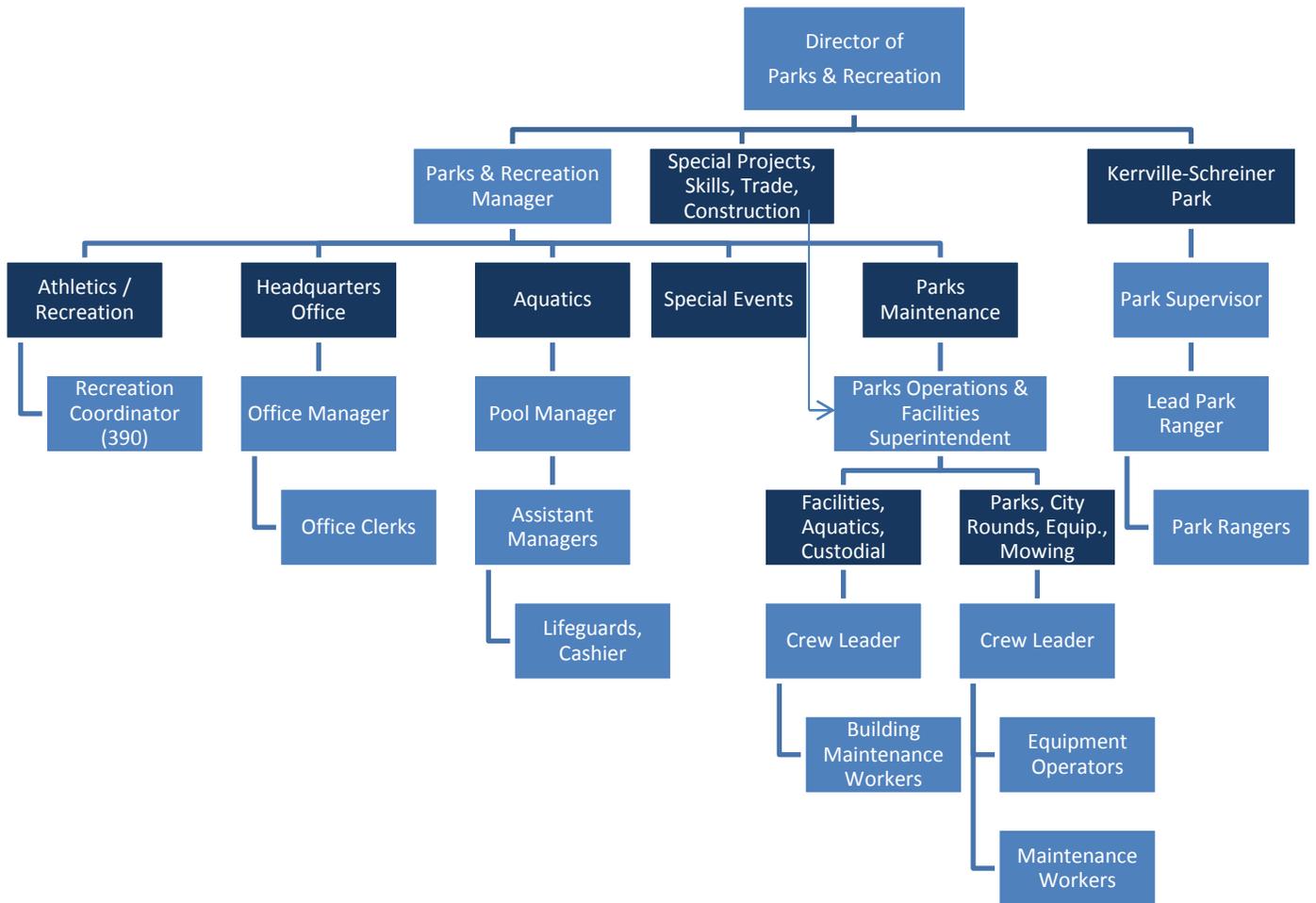
# Parks and Recreation Department

## \$1,417,970

### Departmental Mission Statement

The parks and recreation department will provide quality, innovative, diverse, and safe parks, facilities and recreation programs to our citizens and visitors. We will accomplish this through dedication to community interaction, streamlined services, preservation of our natural resources, commitment to excellence, and creative programming.

### Department Programs



## Parks Maintenance - \$782,842

Parks maintenance is responsible for three major service deliveries, 1) to provide regular maintenance and operation of the city's parks and park facilities, 2) to provide park construction services, and 3) to oversee the maintenance and repair of municipally owned buildings citywide. Personnel are focused on ensuring that equipment and maintenance practices are provided at the most efficient levels possible.

## Recreation - \$132,437

Recreation is responsible for providing community-based programs for youth and adults, to include sports leagues, collaborative programs and special events for locals and visitors. This activity tracks usage rates, revenue/expenditures, and trends and provides training for year-round, seasonal, and contracted personnel.

## Aquatics - \$102,176

Aquatics program responsibility is to provide safe, structured activities at the Olympic Pool, to include water safety training and learn-to-swim programs, open swim, lap swimming, group rentals, events, and revenue/expenditure and data tracking. This activity provides the operational oversight of the Olympic Pool and Carver Park Spray ground state health regulations and ensures that staff meets all Jeff Ellis and Associates requirements.

## Kerrville-Schreiner Park - \$370,215

Kerrville-Schreiner Park is responsible for the 24/7 operation and maintenance of the 517 acre park, which includes overnight camping facilities, day-use facilities, waterfront, concessions, group facilities, and special events. The reservation function for the entire parks system is also operated out of this activity.

## Tennis - \$30,300

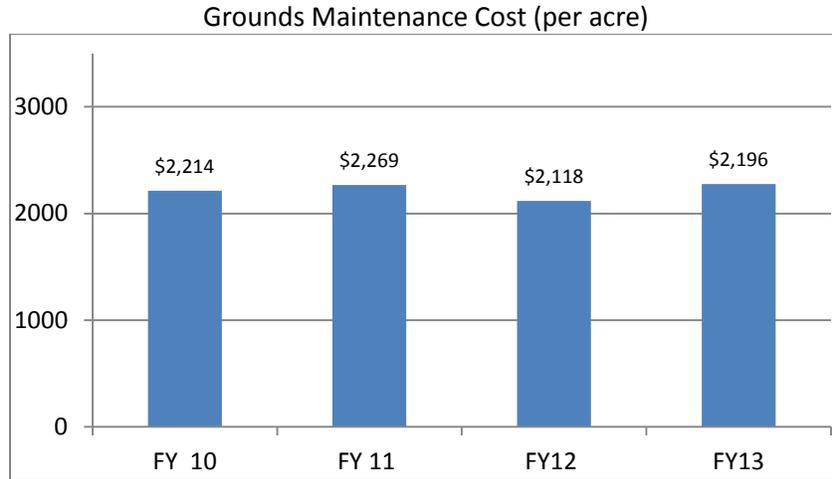
Tennis is responsible for the collection of fees at the H-E-B tennis complex. The independent contractor is a certified U.S.T.A. tennis professional that provides instruction and programming for members, daily fee users and juniors of all ages. In addition, tournaments of all levels are conducted on site.

## Kerrville Parks and Recreation Department FY13 Personnel Count – by Programs

Program	Director	P&R Mngr.	Supt	Supvr .	Crew Leader	EO	Main. Work.	Bldg. Main. Work.	Lead Rngr.	Park Rngr	Office Mngr.	Office Clerk	PT/ Seasonal	Total
Parks Maint.	.5	.1	.9		1.5	2	3	3					2	13
Recreation	.1	.3											2	2.4
Aquatics	.1	.4	.1		.5								17	18.1
KSP	.3	.2		1					1	2	1	1	1	7.5
Tennis														
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>22</b>	<b>41</b>

**Program: Parks Maintenance**

Parks maintenance is responsible for maintenance and operation of the city’s parks and park facilities, park construction services, and maintenance and repair of municipally owned buildings citywide.



<p><b>What we have accomplished</b></p> <ol style="list-style-type: none"> <li>1. Grounds maintenance for 65 sites</li> <li>2. Building maintenance for 30 city owned buildings</li> </ol>	<p><b>What we expect to accomplish</b></p> <ol style="list-style-type: none"> <li>1. Grounds maintenance for 68 sites</li> <li>2. Building maintenance for 33 city owned buildings</li> </ol>
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Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$581,379	\$531,527	\$531,527	\$531,428	\$578,765	Full Time	14	12	12	12	11
Supplies	\$58,297	\$67,975	\$67,975	\$67,975	\$72,610	Part Time					
Services	\$82,496	\$81,686	\$81,686	\$81,686	\$74,150	Seasonal		2	2	2	2
Capital	\$14,200	\$0	\$0	\$0	\$0	Grant (PT)					
Other	\$48,382	\$57,089	\$57,089	\$57,120	\$49,817	Total	14	14	14	14	13
<b>Total</b>	<b>784,754</b>	<b>\$738,277</b>	<b>\$738,277</b>	<b>\$738,209</b>	<b>\$782,842</b>						

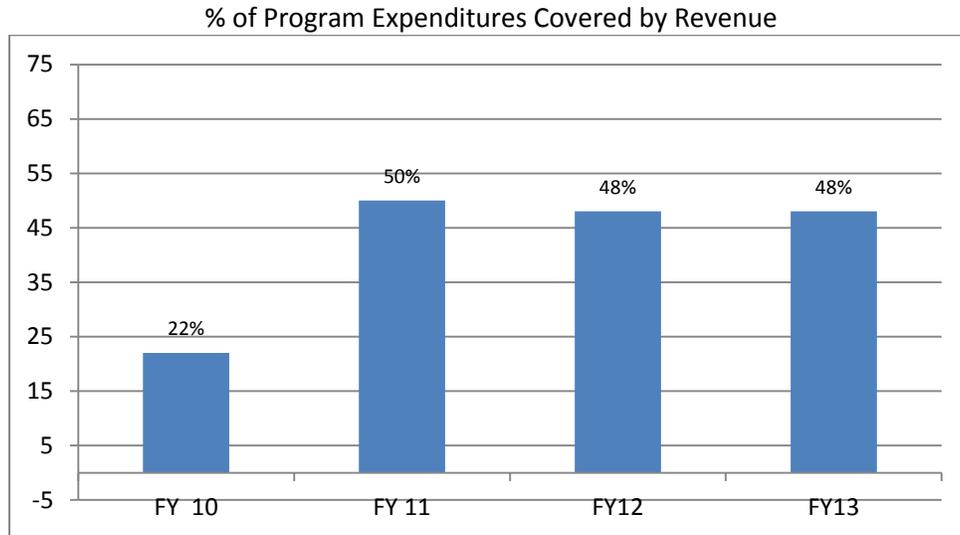
Performance Measures				
	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Proposed
<b>Grounds Maintenance Cost – per acre</b>	\$2,214	\$2,269	\$2,118	\$2,196
<b>Building Maintenance Cost - % of Total PM Budget</b>	25%	24%	20%	18%
<b># of Rentals in Parks (excludes KSP)</b>	663	435	470	500
<b>Maint. Staff Availability (in staff hours/year)</b>	27,144	25,056	23,680	23,680

**Service Impact**

Implement routine and preventative maintenance program and repairs, respond to requests for service, and address the parks capital improvements program. Service delivery was reduced in FY11 and continued in FY12 in regard to mowing frequency (from 14 days avg. cycle in FY10 to 21 days in FY11/FY12). This cycle will continue in FY13.

**Program: Recreation**

Recreation is responsible for providing community-based programs for youth and adults, to include, sports leagues, collaborative programs, ticket office staff at the Cailloux Theater, and special events for locals and visitors.



<p><b>What we have accomplished</b></p> <ol style="list-style-type: none"> <li>Maintained cost recovery near 50%</li> <li>Grant funded position at Cailloux Theater</li> <li>Began collaboration with YMCA for Summer Camp</li> </ol>	<p><b>What we expect to accomplish</b></p> <ol style="list-style-type: none"> <li>Retain # of sports leagues at FY12 level</li> <li>Continue with Cailloux Theater Grant</li> <li>Continue collaboration with YMCA for Summer Camp</li> </ol>
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Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$95,090	\$83,719	\$83,719	\$83,719	\$82,062	Full Time	2	1	1	1	1
Supplies	\$29,859	\$58,847	\$53,847	\$53,847	\$44,871	Part Time		1	1	1	1
Services	\$2,345	\$2,620	\$7,620	\$7,620	\$5,100	Seasonal	2	3	3	3	
Capital						Grant (PT)	1	1	1	1	1
Other	\$27,700	\$200	\$200	\$200	\$404	Total	5	6	6	6	3
<b>Total</b>	<b>\$154,994</b>	<b>\$145,586</b>	<b>\$145,586</b>	<b>\$145,586</b>	<b>\$132,437</b>						

Performance Measures				
	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Proposed
<b>% of Direct Expenditures Covered by Revenues</b>	22%	50%	48%	48%

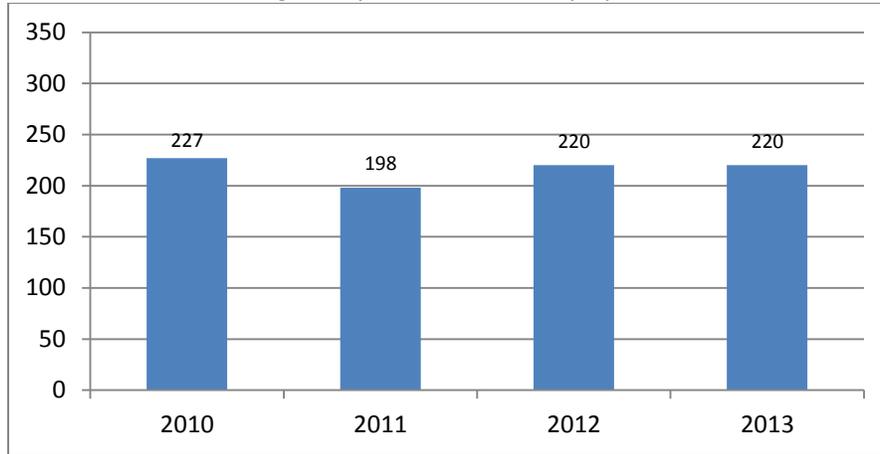
**Service Impact**

Implements authorized programs, recruits/trains personnel, markets and produces programs, monitors facility and operations safety, and tracks budget and attendance.

**Program: Aquatics**

Aquatics program responsibility is to provide safe, structured activities at the Olympic Pool, to include water safety training and learn-to-swim programs, open swim, lap swimming, group rentals, events, and revenue/expenditure and data tracking.

Average Daily Attendance – Olympic Pool



<p><b>What we have accomplished</b></p> <ol style="list-style-type: none"> <li>15 seasonal staff trained/licensed through Jeff Ellis &amp; Associates International Lifeguard Training Program</li> <li>Received Ellis evaluation rating of “Exceeds”</li> <li>Retention of Certified Pool Operator Certificate</li> </ol>	<p><b>What we expect to accomplish</b></p> <ol style="list-style-type: none"> <li>16 seasonal staff trained/licensed through Jeff Ellis &amp; Associates International Lifeguard Training Program</li> <li>Retain Ellis evaluation rating of “Meets or Exceeds”</li> <li>Retention of Certified Pool Operator Certificate</li> </ol>
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Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$57,875	\$46,206	\$46,206	\$46,206	\$46,362	Full Time	1	0	0	0	0
Supplies	\$18,480	\$19,861	\$18,861	\$18,861	\$18,362	Part Time					
Services	\$33,354	\$29,514	\$29,514	\$29,514	\$33,949	Seasonal	16	17	17	17	17
Capital						Grant (PT)					
Other	\$1,914	\$4,556	\$5,556	\$5,556	\$3,503	Total					
<b>Total</b>	<b>\$111,622</b>	<b>\$100,137</b>	<b>\$100,137</b>	<b>\$100,137</b>	<b>\$102,176</b>						

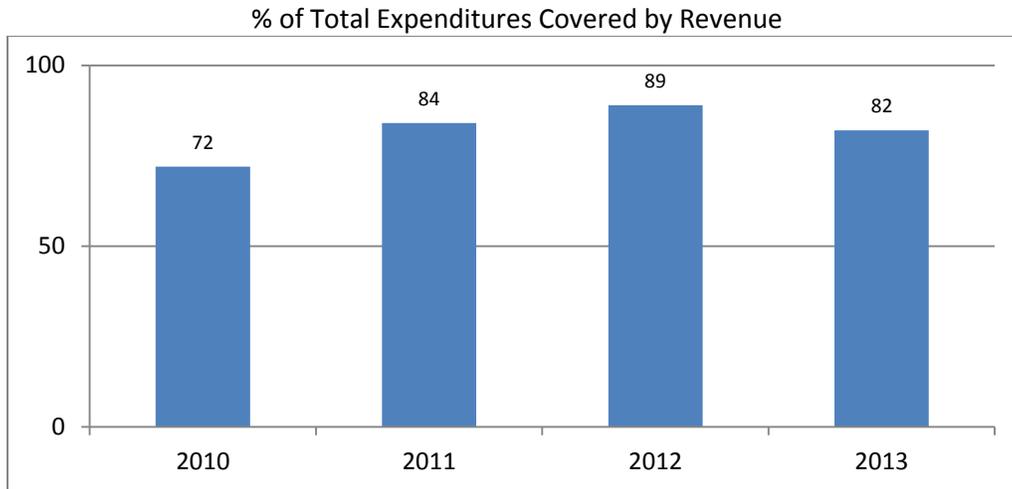
Performance Measures				
	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Proposed
<b>Avg. Daily Attendance – Olympic Pool</b>	227	198	220	220
<b>Swim Lessons – Total Registrants</b>	248	162	162	162
<b>Days of Operation – Olympic Pool</b>	56	52	52	52
<b>Days of Operation – Carver Sprayground</b>	116	184	183	183
<b>% of Direct Expenditures Covered by Revenues</b>	21%	27%	27%	27%

**Service Impact**

Implements authorized programs, recruits/trains personnel, markets and produces programs, monitors facility and operations safety, and tracks budget and attendance.

**Program: Kerrville-Schreiner Park**

Kerrville-Schreiner Park is responsible for the 24/7 operation and maintenance of the 517 acre park, which includes overnight camping facilities, day-use facilities, waterfront, concessions, group facilities, and special events.



<p><b>What we have accomplished</b></p> <ol style="list-style-type: none"> <li>Maintained cost recovery above 80%</li> <li>Reduced cost per acre over 20% since FY10</li> </ol>	<p><b>What we expect to accomplish</b></p> <ol style="list-style-type: none"> <li>Retain cost recovery above 80%</li> <li>Retain cost per acre to FY12 level</li> </ol>
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Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	<b>\$268,779</b>	<b>\$269,675</b>	<b>\$269,675</b>	<b>\$269,675</b>	<b>\$268,991</b>	Full Time	8	6	6	6	6
<b>Supplies</b>	<b>\$22,455</b>	\$24,750	\$24,561	\$24,750	\$20,689	Part Time	1	1	1	1	1
<b>Services</b>	<b>\$58,938</b>	\$55,932	\$56,032	\$56,032	\$56,124	Seasonal	1				
<b>Capital</b>						Grant (PT)					
<b>Other</b>	<b>\$17,031</b>	\$22,537	\$22,626	\$22,626	\$24,411	Total					
<b>Total</b>	<b>\$367,203</b>	\$372,894	\$372,894	\$372,883	\$370,215						

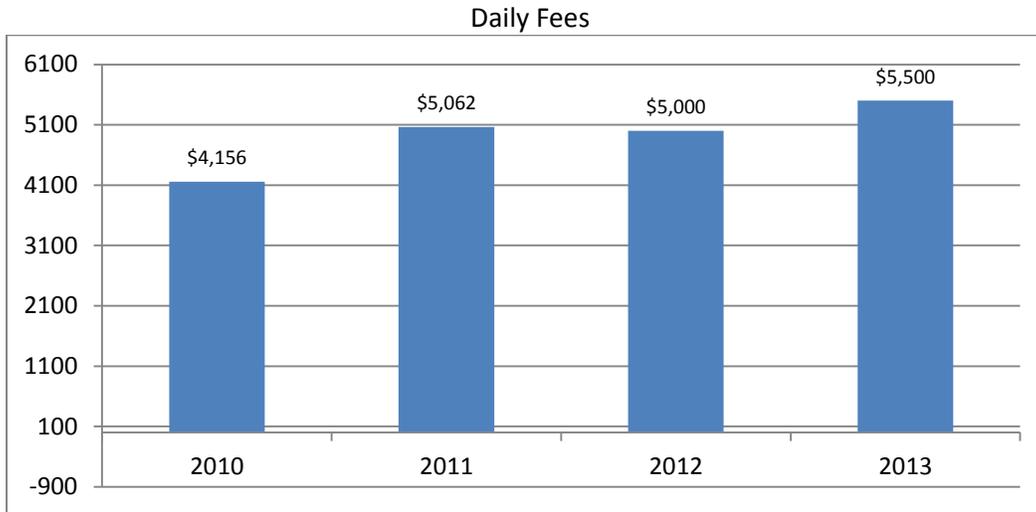
Performance Measures				
	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Proposed
<b>% of Total Expenditures Covered by Revenues</b>	72%	84%	89%	82%
<b># of Permits/Reservations</b>	10,523	8,815	9,500	10,500
<b>Grounds/Facility Maintenance Cost – per acre</b>	\$719	\$548	\$575	\$575

**Service Impact**

Oversees operation, maintenance, and reservations of KSP everyday – year round, ensures adherence to UGRA and TPWD regulations regarding water contact, hunting, fishing, and boating.

**Program: Tennis**

The tennis shop is run by an independent contractor that is responsible for the collection of fees and services along with quality instruction and programming.



<p><b>What we have accomplished</b></p> <ol style="list-style-type: none"> <li>1. Recognized U.S.T.A. facility</li> <li>2. Contract with certified Tennis Professional</li> <li>3. Well rounded programs</li> </ol>	<p><b>What we expect to accomplish</b></p> <ol style="list-style-type: none"> <li>1. Improve playing conditions</li> <li>2. Irrigate and landscape grounds</li> <li>3. Increase daily play and number of tournaments</li> </ol>
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Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	Full Time					
<b>Supplies</b>	<b>\$32</b>	\$500	\$500	\$500	\$500	Part Time					
<b>Services</b>	<b>\$26,171</b>	\$27,800	\$27,800	\$27,800	\$27,504	Seasonal					
<b>Capital</b>						Contractor	1	1	1	1	1
<b>Other</b>	<b>\$1,991</b>	\$2,000	\$2,000	\$2,000	\$2,296	Total					
<b>Total</b>	<b>\$28,194</b>	\$30,300	\$30,300	\$30,300	\$30,300						

Performance Measures				
	FY10 Actual	FY11 Actual	FY12 Estimated	FY13 Proposed
<b>Daily Fees</b>	\$4,156	\$5,062	\$5,000	\$5,500
<b>Annual Fees</b>	\$6,375	\$5,775	\$6,000	\$6,000

**Service Impact**

The tennis center provides the ultimate tennis experience through customer service, a well-stocked tennis shop, exceptional playing conditions and program and lessons for all ages and skill levels.

## Parks Maintenance

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$394,140	\$371,956	\$371,944	\$241,584	\$371,944	\$382,229
002	Overtime	\$2,297	\$2,500	\$2,500	\$636	\$2,400	\$10,934
003	Part-Time/Temp	\$0	\$10,000	\$10,000	\$689	\$10,000	\$29,600
004	Longevity	\$2,709	\$3,148	\$3,160	\$3,160	\$3,160	\$3,736
005	Social Security	\$29,363	\$29,220	\$29,220	\$18,903	\$29,220	\$32,341
006	Retirement	\$43,590	\$33,104	\$33,104	\$22,110	\$33,104	\$34,725
007	Group Insurance	\$109,200	\$81,600	\$81,600	\$54,644	\$81,600	\$85,200
010	Travel & Training	\$80	\$0	\$0	\$0	\$0	\$0
<b>Total Personnel Services</b>		<b>\$581,379</b>	<b>\$531,528</b>	<b>\$531,528</b>	<b>\$341,726</b>	<b>\$531,428</b>	<b>\$578,765</b>
101	Office Supplies	\$245	\$666	\$666	\$499	\$666	\$675
102	Small Tools and Equipment	\$4,537	\$4,417	\$4,417	\$2,449	\$4,417	\$5,917
103	Chemical & Medical Supplies	\$1,502	\$1,000	\$1,000	\$722	\$1,000	\$2,500
104	Fuel and Oil Supplies	\$25,602	\$31,592	\$30,592	\$10,931	\$30,592	\$30,250
105	Food Supplies	\$267	\$428	\$428	\$90	\$428	\$0
106	Janitorial Supplies	\$15,285	\$15,727	\$15,727	\$9,690	\$15,727	\$16,000
107	Wearing Apparel	\$5,615	\$4,700	\$4,700	\$3,294	\$4,700	\$6,000
108	Other Supplies	\$238	\$1,545	\$1,545	\$0	\$1,545	\$1,545
110	Postage	\$0	\$50	\$50	\$43	\$50	\$50
118	Sign Materials and Supplies	\$418	\$3,600	\$3,600	\$0	\$3,600	\$3,600
131	Chemicals, Fertilizers	\$2,082	\$1,200	\$1,200	\$482	\$1,200	\$1,885
132	Seed, Sod and Plantings	\$395	\$0	\$1,000	\$255	\$1,000	\$750
133	Sand and Gravel	\$2,063	\$3,050	\$3,050	\$1,854	\$3,050	\$3,438
134	Top Soil & Fill Material	\$50	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$58,297</b>	<b>\$67,975</b>	<b>\$67,975</b>	<b>\$30,308</b>	<b>\$67,975</b>	<b>\$72,610</b>
201	Land Maintenance	\$1,665	\$1,950	\$1,950	\$776	\$1,950	\$1,950
202	Buildings & Structures	\$13,740	\$16,000	\$16,000	\$5,530	\$16,000	\$18,000
203	Maint. Contracts - Garage	\$21,141	\$21,141	\$21,141	\$14,094	\$21,141	\$21,141
204	Parts - City Garage	\$5,072	\$9,810	\$9,810	\$3,792	\$9,810	\$6,000
206	Instruments & Apparatus Maint.	\$0	\$0	\$0	\$31	\$31	\$0
209	Irrigation System Maintenance	\$1,662	\$1,000	\$1,000	-\$115	\$1,000	\$1,000
212	Repairs - Not City Garage	\$5,102	\$7,188	\$7,188	\$563	\$7,188	\$1,726
<b>Total Maintenance and Repairs</b>		<b>\$48,382</b>	<b>\$57,089</b>	<b>\$57,089</b>	<b>\$24,671</b>	<b>\$57,120</b>	<b>\$49,817</b>
301	Telephone Service	\$2,964	\$1,437	\$1,437	\$1,186	\$1,437	\$1,500
302	Light and Power	\$48,151	\$51,637	\$51,637	\$5,677	\$51,637	\$47,000
304	Water and Sewer	\$29,475	\$25,000	\$25,000	\$10,145	\$25,000	\$23,000
306	Special Services	\$1,177	\$2,862	\$2,862	\$1,027	\$2,862	\$1,900
313	Hire of Equipment	\$729	\$750	\$750	-\$213	\$750	\$750
<b>Total Services</b>		<b>\$82,496</b>	<b>\$81,686</b>	<b>\$81,686</b>	<b>\$17,822</b>	<b>\$81,686</b>	<b>\$74,150</b>
502	Buildings and Structures Capital	\$14,200	\$0	\$0	\$0	\$0	\$0
504	Machinery, Tools and Equipment	\$0	\$0	\$0	\$0	\$0	\$7,500
<b>Total Capital Outlay</b>		<b>\$14,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>
<b>Department Total</b>		<b>\$784,754</b>	<b>\$738,277</b>	<b>\$738,277</b>	<b>\$414,527</b>	<b>\$738,209</b>	<b>\$782,842</b>
<b>Full Time Employee</b>		<b>14.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

**Recreation**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$49,831	\$44,767	\$44,767	\$29,281	\$44,767	\$45,999
002	Overtime	\$909	\$0	\$0	\$0	\$0	\$0
003	Part-Time/Temp	\$17,918	\$21,990	\$21,990	\$10,920	\$21,990	\$17,850
004	Longevity	\$124	\$172	\$172	\$172	\$172	\$220
005	Social Security	\$5,060	\$6,006	\$6,006	\$3,120	\$6,006	\$4,884
006	Retirement	\$5,648	\$3,984	\$3,984	\$2,628	\$3,984	\$4,094
007	Group Insurance	\$15,600	\$6,800	\$6,800	\$4,910	\$6,800	\$7,100
010	Travel & Training	\$0	\$0	\$0	\$0	\$0	\$1,915
<b>Total Personnel Services</b>		<b>\$95,090</b>	<b>\$83,719</b>	<b>\$83,719</b>	<b>\$51,031</b>	<b>\$83,719</b>	<b>\$82,062</b>
101	Office Supplies	\$31	\$0	\$0	\$0	\$0	\$0
103	Chemical & Medical Supplies	\$0	\$90	\$90	\$7	\$90	\$0
104	Fuel and Oil Supplies	-\$384	\$0	\$0	\$0	\$0	\$0
107	Wearing Apparel	\$4	\$0	\$0	\$0	\$0	\$30
108	Other Supplies	\$30,208	\$58,757	\$53,757	\$14,017	\$53,757	\$44,841
<b>Total Supplies and Materials</b>		<b>\$29,859</b>	<b>\$58,847</b>	<b>\$53,847</b>	<b>\$14,024</b>	<b>\$53,847</b>	<b>\$44,871</b>
206	Instruments & Apparatus Maint.	\$0	\$200	\$200	\$0	\$200	\$0
<b>Total Maintenance and Repairs</b>		<b>\$0</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>
301	Telephone Service	\$495	\$720	\$720	\$512	\$720	\$600
316	Advertising	\$1,850	\$1,900	\$6,900	\$4,271	\$6,900	\$4,500
<b>Total Services</b>		<b>\$2,345</b>	<b>\$2,620</b>	<b>\$7,620</b>	<b>\$4,783</b>	<b>\$7,620</b>	<b>\$5,100</b>
402	Dues and Subscriptions	\$200	\$200	\$200	\$200	\$200	\$404
405	Other Charges	\$27,500	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$27,700</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$404</b>
<b>Department Total</b>		<b>\$154,994</b>	<b>\$145,586</b>	<b>\$145,586</b>	<b>\$70,037</b>	<b>\$145,586</b>	<b>\$132,437</b>
<b>Full Time Employee</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Swimming Pool**  
**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$5,197	\$0	\$0	\$0	\$0	\$0
002	Overtime	\$695	\$0	\$0	\$0	\$0	\$0
003	Part-Time/Temp	\$36,000	\$40,086	\$40,086	\$266	\$40,086	\$40,086
004	Longevity	\$287	\$0	\$0	\$0	\$0	\$0
005	Social Security	\$3,295	\$2,826	\$2,826	\$20	\$2,826	\$3,067
006	Retirement	\$904	\$0	\$0	\$0	\$0	\$0
007	Group Insurance	\$7,800	\$0	\$0	\$0	\$0	\$0
010	Travel & Training	\$3,697	\$3,294	\$3,294	\$2,761	\$3,294	\$3,209
<b>Total Personnel Services</b>		<b>\$57,875</b>	<b>\$46,206</b>	<b>\$46,206</b>	<b>\$3,048</b>	<b>\$46,206</b>	<b>\$46,362</b>
101	Office Supplies	\$633	\$470	\$470	\$0	\$470	\$350
102	Small Tools and Equipment	\$272	\$329	\$329	\$258	\$329	\$300
103	Chemical & Medical Supplies	\$15,665	\$16,200	\$15,200	\$8,748	\$15,200	\$15,200
106	Janitorial Supplies	\$244	\$575	\$575	\$239	\$575	\$400
107	Wearing Apparel	\$1,475	\$1,902	\$1,902	\$1,422	\$1,902	\$1,902
108	Other Supplies	\$135	\$135	\$135	\$115	\$135	\$210
118	Sign Materials and Supplies	\$57	\$250	\$250	\$0	\$250	\$0
<b>Total Supplies and Materials</b>		<b>\$18,480</b>	<b>\$19,861</b>	<b>\$18,861</b>	<b>\$10,782</b>	<b>\$18,861</b>	<b>\$18,362</b>
202	Buildings & Structures	\$1,914	\$1,956	\$2,956	\$2,758	\$2,956	\$2,000
205	Office Equipment Maintenance		\$100	\$100	\$0	\$100	\$0
206	Instruments & Apparatus Maint.		\$2,500	\$2,500	\$0	\$2,500	\$1,503
<b>Total Maintenance and Repairs</b>		<b>\$1,914</b>	<b>\$4,556</b>	<b>\$5,556</b>	<b>\$2,758</b>	<b>\$5,556</b>	<b>\$3,503</b>
301	Telephone Service	\$611	\$600	\$600	\$221	\$600	\$615
302	Light and Power	\$21,475	\$18,000	\$18,000	\$13,886	\$18,000	\$20,000
304	Water and Sewer	\$4,783	\$6,000	\$6,000	\$2,441	\$6,000	\$8,000
306	Special Services	\$6,485	\$4,914	\$4,914	\$3,000	\$4,914	\$5,334
<b>Total Services</b>		<b>\$33,354</b>	<b>\$29,514</b>	<b>\$29,514</b>	<b>\$19,548</b>	<b>\$29,514</b>	<b>\$33,949</b>
<b>Department Total</b>		<b>\$111,622</b>	<b>\$100,137</b>	<b>\$100,137</b>	<b>\$36,136</b>	<b>\$100,137</b>	<b>\$102,176</b>
<b>Full Time Employee</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Kerrville-Schreiner Park

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$171,054	\$183,702	\$183,702	\$114,779	\$183,702	\$180,403
002	Overtime	\$932	\$1,001	\$1,001	\$65	\$800	\$2,000
003	Part-Time/Temp	\$14,490	\$11,430	\$11,430	\$8,693	\$11,430	\$11,660
004	Longevity	\$796	\$864	\$864	\$876	\$864	\$1,232
005	Social Security	\$14,192	\$15,000	\$15,000	\$9,814	\$15,000	\$14,769
006	Retirement	\$20,110	\$16,439	\$16,439	\$11,053	\$16,439	\$16,141
007	Group Insurance	\$46,800	\$40,800	\$40,800	\$24,526	\$40,800	\$42,600
010	Travel & Training	\$405	\$440	\$440	\$200	\$440	\$185
<b>Total Personnel Services</b>		<b>\$268,779</b>	<b>\$269,675</b>	<b>\$269,675</b>	<b>\$170,006</b>	<b>\$269,475</b>	<b>\$268,991</b>
101	Office Supplies	\$4,997	\$4,625	\$4,525	\$3,350	\$4,625	\$4,627
102	Small Tools and Equipment	\$1,664	\$1,525	\$1,525	\$1,418	\$1,525	\$1,060
103	Chemical & Medical Supplies	\$852	\$1,510	\$1,510	\$737	\$1,510	\$1,700
104	Fuel and Oil Supplies	\$5,556	\$6,298	\$6,209	\$3,762	\$6,298	\$5,173
105	Food Supplies	\$0	\$0	\$0	\$0	\$0	\$0
106	Janitorial Supplies	\$4,073	\$5,158	\$5,158	\$1,264	\$5,158	\$5,544
107	Wearing Apparel	\$2,173	\$2,480	\$2,480	\$1,174	\$2,480	\$2,400
108	Other Supplies	\$565	\$580	\$580	\$169	\$580	\$185
112	Computer Software Purchases	\$2,574	\$2,574	\$2,574	\$0	\$2,574	\$0
<b>Total Supplies and Materials</b>		<b>\$22,455</b>	<b>\$24,750</b>	<b>\$24,561</b>	<b>\$11,873</b>	<b>\$24,750</b>	<b>\$20,689</b>
201	Land Maintenance	\$0	\$508	\$508	\$318	\$508	\$716
202	Buildings & Structures	\$4,477	\$6,445	\$6,445	\$4,738	\$6,445	\$8,267
203	Maint. Contracts - Garage	\$8,107	\$8,844	\$8,844	\$5,896	\$8,844	\$8,000
204	Parts - City Garage	\$562	\$1,807	\$1,807	\$557	\$1,807	\$1,807
205	Office Equipment Maintenance	\$73	\$200	\$200	\$0	\$200	\$900
206	Instruments & Apparatus Maint.	\$1,662	\$2,206	\$2,206	\$0	\$2,206	\$3,000
210	Water System	\$0	\$0	\$89	\$89	\$89	\$0
212	Repairs - Not City Garage	\$2,150	\$2,527	\$2,527	\$860	\$2,527	\$1,721
<b>Total Maintenance and Repairs</b>		<b>\$17,031</b>	<b>\$22,537</b>	<b>\$22,626</b>	<b>\$12,458</b>	<b>\$22,626</b>	<b>\$24,411</b>
301	Telephone Service	\$10,422	\$972	\$972	-\$1,590	\$972	\$1,080
302	Light and Power	\$29,123	\$38,600	\$38,600	\$20,337	\$38,600	\$37,600
303	Natural Gas	\$2,923	\$3,800	\$3,800	\$2,613	\$3,800	\$3,600
304	Water and Sewer	\$15,675	\$11,560	\$11,560	\$7,755	\$11,560	\$13,844
307	Insurance	\$400	\$0	\$100	\$100	\$100	\$0
316	Advertising	\$395	\$1,000	\$1,000	\$0	\$1,000	\$0
<b>Total Services</b>		<b>\$58,938</b>	<b>\$55,932</b>	<b>\$56,032</b>	<b>\$29,215</b>	<b>\$56,032</b>	<b>\$56,124</b>
<b>Department Total</b>		<b>\$367,202</b>	<b>\$372,894</b>	<b>\$372,894</b>	<b>\$223,552</b>	<b>\$372,883</b>	<b>\$370,215</b>
<b>Full Time Employee</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**Tennis Center**

**Expenditures by Line Item**

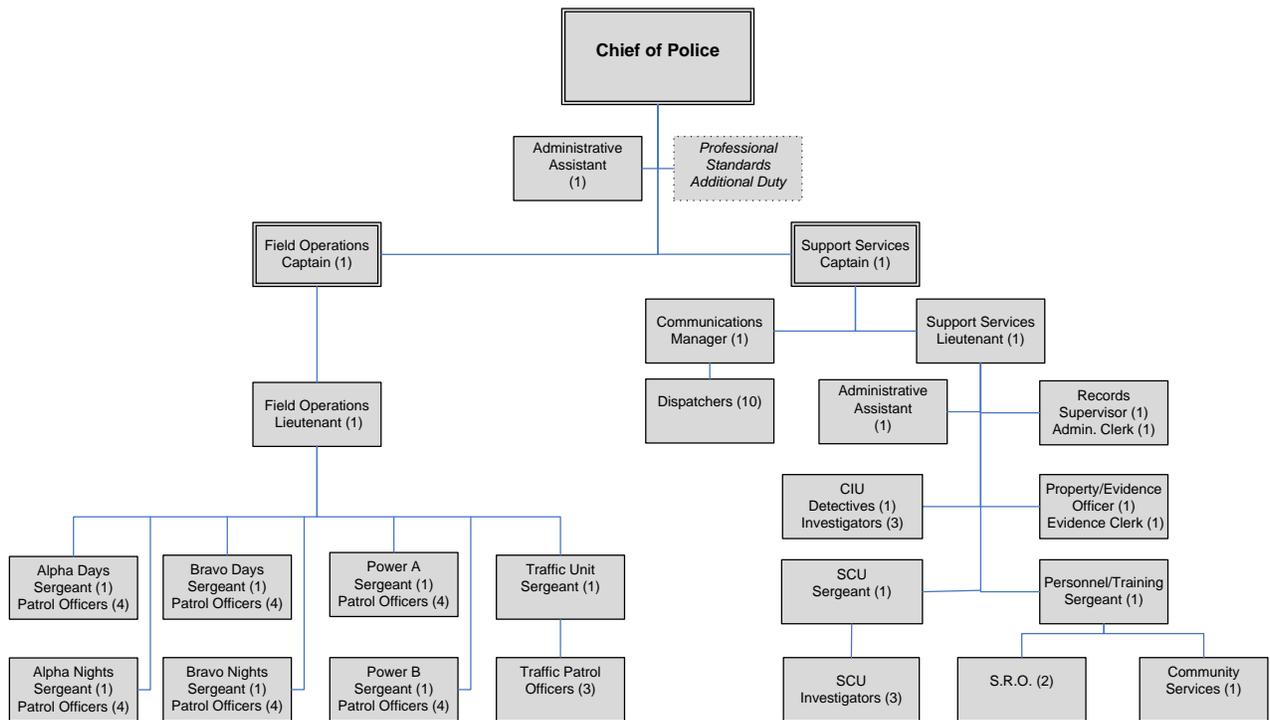
<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
102	Small Tools and Equipment	\$0	\$500	\$500	\$0	\$500	\$500
106	Janitorial Supplies	\$32	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$32</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>
201	Land Maintenance	\$0	\$0	\$0	\$0	\$0	\$256
202	Buildings & Structures	\$1,991	\$2,000	\$2,000	\$1,465	\$2,000	\$2,040
<b>Total Maintenance and Repairs</b>		<b>\$1,991</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,465</b>	<b>\$2,000</b>	<b>\$2,296</b>
301	Telephone Service	\$563	\$600	\$600	\$123	\$600	\$588
302	Light and Power	\$3,266	\$3,500	\$3,500	\$2,980	\$3,500	\$3,216
304	Water and Sewer	\$1,642	\$1,200	\$1,200	\$561	\$1,200	\$1,200
306	Special Services	\$20,700	\$22,500	\$22,500	\$13,391	\$22,500	\$22,500
<b>Total Services</b>		<b>\$26,171</b>	<b>\$27,800</b>	<b>\$27,800</b>	<b>\$17,054</b>	<b>\$27,800</b>	<b>\$27,504</b>
<b>Department Total</b>		<b>\$28,194</b>	<b>\$30,300</b>	<b>\$30,300</b>	<b>\$18,519</b>	<b>\$30,300</b>	<b>\$30,300</b>
<b>Full Time Employee</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Police Department

## \$4,813,182

### Department Mission Statement

The police department is dedicated to the protection of life and property, the preservation of peace and the prevention of crime in our community. We believe in proactive enforcement and community problem solving to enhance the quality of life for everyone in Kerrville.



## **DEPARTMENT PROGRAMS:**

### **Administration – \$405,470**

Plans, directs, organizes and coordinates all police department operations and support services, exercising a high degree of professional guidance. Develops and prepares budget and produces effective programs to enhance service delivery. Formulates and enforces departmental rules, regulations, work methods and procedures. Work closely with the city manager and department directors to provide guidance and direction concerning law enforcement issues.

### **Communications Center - \$594,749**

The communications center is responsible for answering and dispatching calls for service for both the fire/EMS and police departments. The program's key responsibilities are to receive and process emergency and non-emergency calls for police and fire/EMS service from the public in order to provide assistance to the community and support police and fire/EMS personnel in the delivery of that service.

### **Patrol - \$2,474,258**

Patrol is responsible for partnering with the community to provide professional, responsible and proactive law enforcement. Key responsibilities of the patrol program is to provide a police presence in neighborhoods, respond to calls for service from the community and engage in collaborative problem solving initiatives to the community so that the community is safe and can feel safe. Another responsibility of patrol is to support first response officers through follow-up investigations, apprehension of offenders, and targeted enforcement efforts and to provide collaborative problem solving opportunities to residents in order to reduce crime and disorder and to improve quality of life. The purpose of the traffic program is to investigate accidents, analyze collisions, target enforcement efforts and coordinate multiple agencies in responding to traffic management in order to improve traffic safety.

### **Investigations and Property/Evidence - \$948,500**

The investigations program is responsible for investigating criminal offenses, following-up with victims of crime and working with other agencies to address criminal offenses. The program's function is to investigate and solve crimes that require a high level of expertise. Additionally, criminal investigators communicate with victims, suspects, members of other criminal justice agencies, and the public in order to protect victims and the public. Property/evidence unit is responsible for the receiving, processing, safekeeping, and disposition of evidence and found property.

### **Community Service/Media Relations - \$98,957**

The community service and media relations programs are focused on improving quality of life by creating a safer community. The purpose of the community service program is to establish partnerships and provide collaborative problem solving opportunities, neighborhood services, and education to residents with the goal of improving public safety and thus the community's quality of life. Additionally, the community service officer is the department's liaison with the news media and provides for the publication of information through news releases.

### **School Resource - \$131,475**

The school resource officers program's key responsibility is to provide safety and support to students and staff at schools within the Kerrville Independent School District. Police officers, designated school resource officers (SRO), work on police relations with students and staff and respond to calls for service.

## Records - \$104,630

The records program is responsibility for the safekeeping of all police records. The office provides timely and useful information to department members and the public so they can make informed decisions resulting in safer communities. The office also processes Open Records Act, subpoena and court order requests for information.

## Recruitment & Training - \$55,143

The recruitment program processes employment applications resulting in the hiring of well qualified and professional police officers so the department (KPD) can have the personnel resources necessary to deliver effective public safety services to citizens' of Kerrville. The training program coordinates state required training on behalf of KPD personnel; coordinates external training attended by KPD personnel; and likewise coordinates the delivery of training conducted at the KPD facility.

Police Department FY2013 Personnel Count - by Programs									
Programs	Chief	Captain	Lieutenant	Detective	Investigator	Sergeant	Officer	Civilian	Total
Administrative	1.00	2.00						1.00	4.00
Dispatch								11.00	11.00
Patrol and Traffic			1.00			7.00	27.00		35.00
Investigations and Property/ Evidence			0.75	1.00	6.00	1.00	1.00	2.00	11.75
Community Service						.40	1.00		1.40
School Resource						.10	2.00		2.10
Records			0.125					2.00	2.125
Recruiting and Training			0.125			.50			.625
<b>Total</b>	1.00	2.00	2.00	2.00	6.00	9.00	31	16.00	68.00

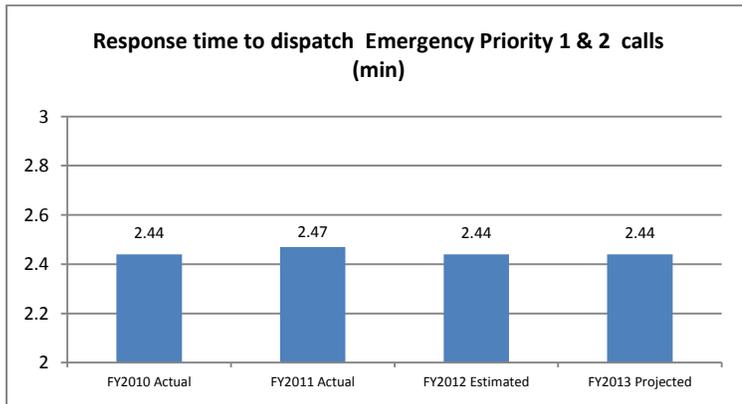
**Program: Administration**

Plans, directs, organizes and coordinates all police department operations and support services, exercising a high degree of professional guidance. Develops and prepares budget and produces effective programs to enhance service delivery. Formulates and enforces departmental rules, regulations, work methods and procedures. Work closely with the city manager and department directors to provide guidance and direction concerning law enforcement issues.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$366,229	\$350,862	\$350,862	\$350,862	\$360,607	Civilian	1	1	1	1	1
<b>Supplies</b>	\$16,597	\$20,655	\$20,655	\$20,655	\$18,268	Volunteers	0	0	0	0	0
<b>Services</b>	\$9,204	\$12,065	\$12,065	\$12,065	\$12,027	Sworn	3	3	3	3	3
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	<b>Total FTEs</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Other</b>	\$14,508	\$14,760	\$14,970	\$14,970	\$14,568						
<b>Total</b>	\$406,538	\$398,343	\$398,553	\$398,553	\$405,470						

**Program: Communications Center**

The communications center is responsible for answering and dispatching calls for service for both the fire/EMS and police departments. The center also answers all calls coming into the Public Safety Access Point (PSAP) including calls for Kerr County law enforcement and volunteer fire department calls.



**What we have accomplished**

- Respond to all Emergency Priority 1 & 2 calls for service within 2.47 minutes.
- Handled over 34,000 dispatch calls.

**What we expect to accomplish...**

- Respond to all Emergency calls for service within 2.44 minutes.
- Handle over 34,500 dispatch calls.

Funding Needs					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$537,191.	\$514,651	\$514,651	\$514,651	\$528,944
<b>Supplies</b>	\$24,344	\$30,297	\$30,297	\$30,297	\$26,795
<b>Services</b>	\$13,501	\$17,698	\$17,698	\$17,698	\$17,641
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0
<b>Other</b>	\$21,281	\$21,650	\$21,959	\$21,959	\$21,369
<b>Total</b>	\$596,317	\$584,295	\$584,604	\$584,604	\$594,749

Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Civilian	11	11	11	11	11
<b>Total FTEs</b>	11	11	11	11	11

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
<b>Response time to dispatch Emergency Priority 1 &amp; 2 calls (min)</b>	2.44	2.47	2.44	2.44
<b>Response time to dispatch all calls (min)</b>	3.29	3.28	3.30	3.30
<b>Number of Calls for Service (Fire, EMS, Police, Traffic Stops)</b>	34,361	35,431	34,500	34,500
<b>Calls transferred to other agency(s) (%)</b>	10%	17%	20%	20%

**Service Impact**

Respond and direct emergency and non-emergency incoming calls; radio communications; response to warrant checks and other inquiries from outside law enforcement agencies.

## Program: Patrol

Patrol is responsible for providing police presence and assistance to protect and serve communities and neighborhoods. Patrol assets provide an immediate response to crimes in progress, traffic accidents and traffic management related issues. Initial investigations of all reported offenses are conducted by patrol.

### What we have accomplished

- Respond to all Priority 1&2 calls within 5 minutes
- Respond to 7,788 priority 1&2 emergency calls.
- Investigate 590 accident cases.

### What we expect to accomplish...

- Respond to all Priority 1&2 emergency calls within 5 minutes.
- Respond to 7,205 priority 1&2 emergency calls.
- Investigate 436 cases.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personn</b>	\$2,234,805	\$2,141,03	\$2,141,034	\$2,141,03	\$2,200,49	Civilian	0	0	0	0	0
<b>Supplies</b>	\$101,277	\$126,042	\$126,042	\$126,042	\$111,473	P/T Civilian	0	0	0	0	0
<b>Services</b>	\$56,165	\$73,625	\$73,625	\$73,625	\$73,389	Sworn	35	35	35	35	35
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Total FTEs	35	35	35	35	35
<b>Other</b>	\$88,532	\$90,066	\$91,351	\$91,351	\$88,900						
<b>Total</b>	\$2,480,779	\$2,430,76	\$2,432,052	\$2,432,05	\$2,474,25						

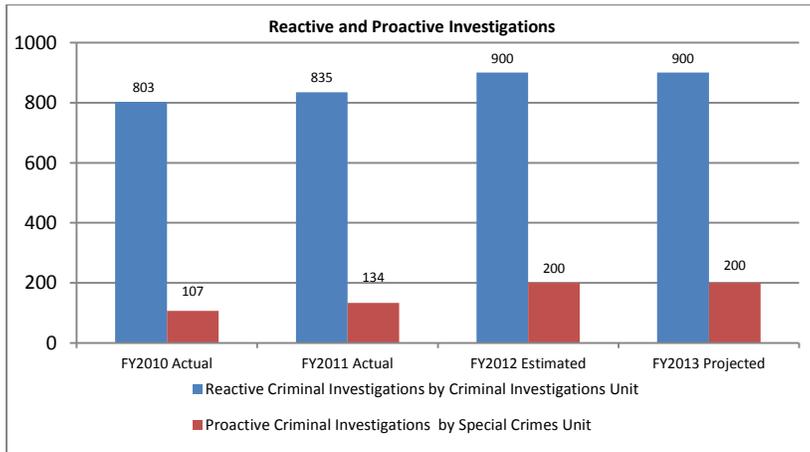
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Projected	FY2013 Projected
<b>Total Priority 1&amp;2 (P1/2) emergency call responded to</b>	8,810	8,082	7,788	7,205
<b>Average arrival time from dispatch for P1/2 calls (min)</b>	4.61	4.37	4:27	4:27
<b>Total call for service responses</b>	16,014	15,562	14,447	13,497
<b>Total in-custody arrest reports generated</b>	2,232	2,186	2,090	2,007
<b>Reports generated from crimes and emergency response</b>	4,333	4,021	3,524	3,073
<b>Citations Issued</b>	6,257	6,710	7,766	8,403
<b>Accident Investigations completed</b>	716	532	590	436

## Service Impact

Respond to 911 calls and all calls for service; traffic enforcement; DWI law enforcement; conduct investigations of all reportable motor vehicle accidents within the municipal jurisdiction; conduct proactive patrols to detect crimes in progress and deter criminal activity; directed patrol/hot spots; respond to all high risk incidents and provide tactical and negotiations support to achieve a peaceful resolution; maintaining order.

## Program: Investigations and Property/Evidence

The investigations program is responsible for investigating criminal offenses; following up with victims of crime; working with other agencies to investigate criminal offenses; and, proactively disrupting criminal activity. The program's investigative personnel operate with a high level of expertise in communicating with victims, suspects, members of criminal justice agencies, and the public in order to protect victims and the public and deter criminal activity. The Property/evidence unit is responsible for the receiving, processing, safekeeping, and disposition of evidence and found property.



### What we have accomplished

- Conducted approximately 970 investigations
- Processed approximately 4,500 items of evidence

### What we expect to accomplish...

- Conduct approximately 1,100 investigations.
- Process approximately 4100 items of evidence.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$856,707	\$820,760	\$820,760	\$820,760	\$843,554	Civilian	2	2	2	2	2
<b>Supplies</b>	\$38,824	\$48,318	\$48,318	\$48,318	\$42,733	P/T Civilian					
<b>Services</b>	\$21,531	\$28,224	\$28,224	\$28,224	\$28,133	Sworn	10.75	9.75	9.75	9.75	9.75
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Total FTEs	10.75	9.75	9.75	9.75	9.75
<b>Other</b>	\$33,938	\$34,527	\$35,019	\$35,019	\$34,079						
<b>Total</b>	\$951,000	\$931,828	\$932,321	\$932,321	\$948,500						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
<b>Reactive Criminal Investigations by Criminal Investigations Unit</b>	803	835	900	900
<b>Case Load Per CIU Reactive Investigator</b>	160.6 (5 Inv)	167 (5 Inv)	225 (4 Inv)	225 (4 Inv)
<b>Clearance Rate for Reactive Investigations, CIU</b>	65.38%	63.71%	62%	60%
<b>Proactive Criminal Investigations by Special Crimes Unit</b>	107	134	200	200
<b>Case Load Per SCU Proactive Investigator</b>	53.5 (2.00 Inv)	53.6 (2.5 Inv)	66.7 (3.0 Inv)	67 (3 Inv)
<b>Number of Evidence Items Processed and Stored</b>	3791	4489	4100	4100

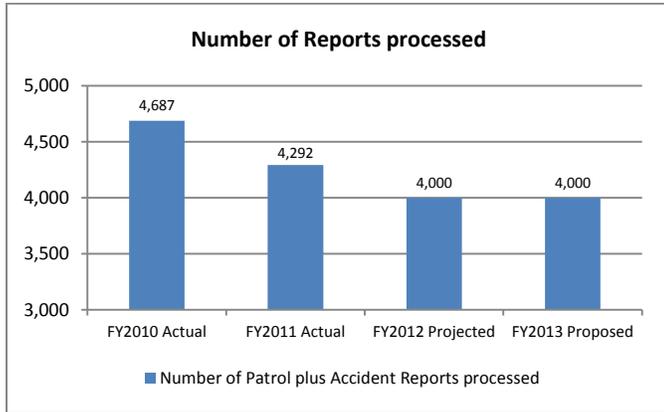
- Inv = Investigators

### Service Impact

Criminal Investigations Unit is committed to providing the highest quality investigative and specialized response services to the public and the criminal justice community. The Special Crimes Unit was created out of a growing need for directed drug enforcement specifically within Kerrville. With the help of both citizen and informants, the unit attempts to seek out and stop the flow of illegal drugs in the City. The Property Evidence Unit supports investigations, assists in successful prosecution at criminal and civil trials, facilitates the timely return of property to its rightful owners and, in doing so, maintains the public's confidence and trust.

## Program: Records

The records program is responsibility for the safekeeping of all police records. The office provides timely and useful information to department members and the public so they can make informed decisions resulting in safer communities. The office also processes Open Records Act, subpoena and court order requests for information.



### What we have accomplished

- Processed 4,292 offense, arrest and accident reports.
- Completed 107 requests for information under the Open Records Act.

### What we expect to accomplish...

- Process 4,284 offense, arrest and accident reports.
- Complete 100 requests for information under the Open Records Act.
- Process 225 subpoenas and court orders.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$94,504	\$90,539	\$90,539	\$90,539	\$93,053	Civilian	2	2	2	2	2
<b>Supplies</b>	\$4,283	\$5,330	\$5,330	\$5,330	\$4,714	P/T Civilian					
<b>Services</b>	\$2,375	\$3,113	\$3,113	\$3,113	\$3,103	Sworn	.125	.125	.125	.125	.125
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Total FTEs	2.125	2.125	2.125	2.125	2.125
<b>Other</b>	\$3,744	\$3,809	\$3,863	\$3,863	\$3,759						
<b>Total</b>	\$104,905	\$102,791	\$102,845	\$102,845	\$104,630						

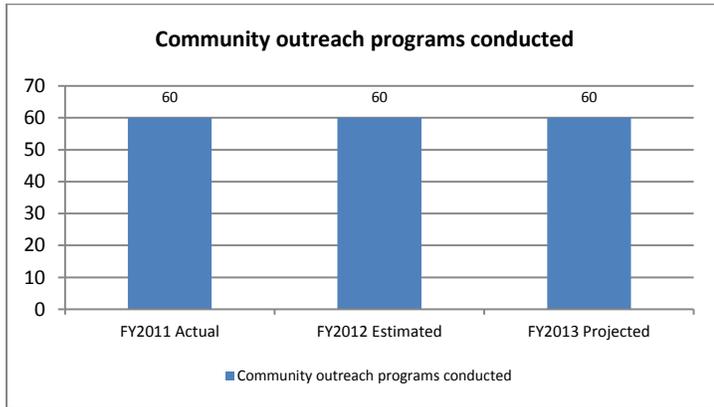
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Projected	FY2013 Proposed
<b>Number of Patrol plus Accident Reports processed</b>	4,687	4,292	4,000	4,000
<b>Completed Open Records Act requests for information</b>	98	107	100	100
<b>Subpoenas and court orders processed</b>	N/A	N/A	240	225
<b>Requests made for RMS vendor support</b>	N/A	N/A	300	300

## Service Impact

The purpose of the records program is to maintain all police records and provide timely and useful information to department members and the public so they can make informed decisions resulting in safer communities.

## Program: Community Service/Media Relations

The community services and media relations programs are focused on improving the quality of life by being proactive in creating a safer community. The purpose of this program is to establish partnerships and provide collaborative problem solving opportunities, neighborhood services, and education to residents so that together police and citizens can improve public safety and the community's quality of life.



### What we have accomplished

- Conducted 60 different community outreach programs.
- Expended 452 staff hours in Media Relations.
- Graduated 40 Citizen Police Academy attendees

### What we expect to accomplish...

- Conduct 60 different community outreach programs.
- Expend 425 staff hours in Media Relations.
- Graduate 42 Citizen Police Academy attendees

### Funding Needs

	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$89,380	\$85,630	\$85,630	\$85,630	\$88,008
<b>Supplies</b>	\$4,051	\$5,041	\$5,041	\$5,041	\$4,458
<b>Services</b>	\$2,246	\$2,945	\$2,945	\$2,945	\$2,935
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0
<b>Other</b>	\$3,541	\$3,602	\$3,654	\$3,654	\$3,556
<b>Total</b>	\$99,218	\$97,218	\$97,269	\$97,269	\$98,957

### Personnel Count

	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Civilian					
P/T Civilian					
Sworn	1.4	1.4	1.4	1.4	1.4
<b>Total FTEs</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>

### Performance Measures

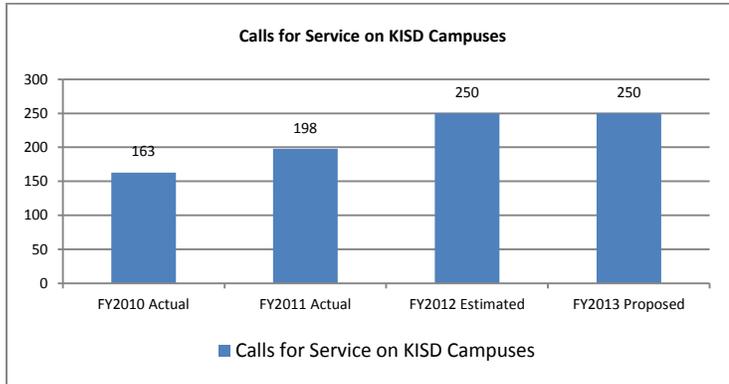
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Projected
<b>Community outreach programs conducted</b>	N/A	60	60	60
<b>Hours Expended in Media Relations</b>	400	452	425	450
<b>Citizen Police Academies Completed</b>	2	2	2	2
<b>Citizen Police Academy attendees Graduated</b>	46	42	40	42

## Service Impact

Provide community outreach programs to citizens; post media, releases, and respond to public inquiries; hold Citizen Police Academies.

## Program: School Resource Officers

The school resource officer program's key responsibility is to provide safety and support to students, staff, and parents at the schools in the Kerrville Independent School District. Police officers, designated as school resources officers (SRO's), work on police relations with staff, students, and parents; and, respond to calls for service.



### What we have accomplished

- Responded to 198 calls for service on KISD school campuses.
- Conducted 69 Investigations on KISD Campuses
- Made 32 Arrests from Investigations made on KISD Campuses

### What we expect to accomplish...

- Respond to 250 Calls for Service on KISD campuses.
- Conduct 150 Investigations on KISD Campuses
- Made 32 Arrest from Investigations on KISD Campuses

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$118,752	\$113,769	\$113,769	\$113,769	\$116,928	Civilian					
<b>Supplies</b>	\$5,382	\$6,698	\$6,698	\$6,698	\$5,923	P/T Civilian					
<b>Services</b>	\$2,984	\$3,912	\$3,912	\$3,912	\$3,900	Sworn	2.1	2.1	2.1	2.1	2.1
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Total FTEs	2.1	2.1	2.1	2.1	2.1
<b>Other</b>	\$4,704	\$4,786	\$4,854	\$4,854	\$4,724						
<b>Total</b>	\$131,822	\$129,164	\$129,233	\$129,233	\$131,475						

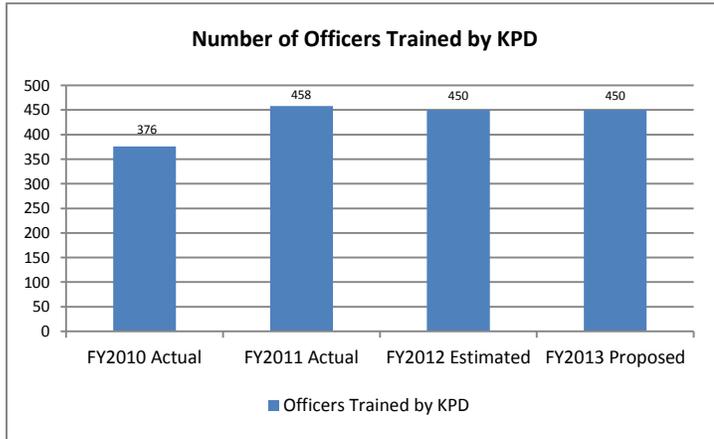
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Calls for Service on KISD Campuses</b>	163	198	250	250
<b>Offenses Investigated on KISD Campuses</b>	92	69	150	150
<b>Arrests made from Investigations at KISD Campuses</b>	21	32	32	32

## Service Impact

The school resource officers have made a tremendous impact in the Kerrville Independent School District. The presence of officers has increased student productivity and learning. The officers have also been positive role models for the youth in our community.

## Program: Recruitment and Training

The recruitment program processes employment applications resulting in the hiring of well qualified and professional police officers so the department (KPD) can have the personnel resources necessary to deliver effective public safety services to citizens' of Kerville. The training program coordinates State required training on behalf of KPD personnel; coordinates external training attended by KPD personnel; and likewise coordinates the delivery of training conducted at the KPD facility to include the field training program.



### What we have accomplished

- Trained 458 officers.
- Responsible for maintaining training files for all employees.
- Responsible for ensuring state training mandates are followed and training is provided.

### What we expect to accomplish...

- Train 450 officers.
- Maintain all training files for all department employees.
- Ensure state training mandates are followed and training is provided.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$49,807	\$47,717	\$47,717	\$47,717	\$49,042	Civilian					
<b>Supplies</b>	\$2,257	\$2,809	\$2,809	\$2,809	\$2,484	P/T Civilian					
<b>Services</b>	\$1,252	\$1,641	\$1,641	\$1,641	\$1,636	Sworn	.625	.625	.625	.625	.625
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	Total FTEs	.625	.625	.625	.625	.625
<b>Other</b>	\$1,973	\$2,007	\$2,036	\$2,036	\$1,981						
<b>Total</b>	\$55,289	\$54,174	\$54,203	\$54,203	\$55,143						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>State mandated training files maintained and updated</b>	69	69	68	68
<b>Training classes conducted by KPD</b>	31	47	40	40
<b>Officers Trained by KPD</b>	376	458	450	450
<b>Number of Employment Applications Processed</b>	32	36	80	30

## Service Impact

Recruit police officers; ensure sworn officers meet state mandates on training;

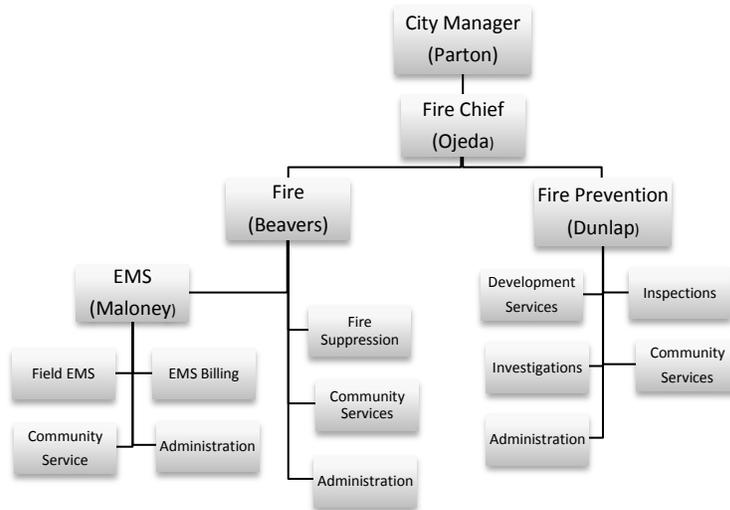
Police							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$3,052,605	\$2,971,834	\$2,971,834	\$1,909,349	\$2,971,834	\$3,036,541
002	Overtime	\$89,476	\$109,224	\$109,224	\$39,294	\$109,224	\$125,000
003	Part-Time/Temp	\$98	\$0	\$0	\$0	\$0	\$0
004	Longevity	\$23,675	\$26,338	\$26,338	\$16,604	\$26,338	\$25,088
005	Social Security	\$233,274	\$238,983	\$238,983	\$153,838	\$238,983	\$245,046
006	Retirement	\$339,951	\$278,032	\$278,032	\$178,640	\$278,032	\$286,207
007	Group Insurance	\$534,300	\$462,400	\$462,400	\$320,394	\$462,400	\$482,800
010	Travel & Training	\$31,453	\$35,250	\$35,250	\$27,319	\$35,250	\$35,250
011	Local Meeting	\$763	\$0	\$0	\$0	\$0	\$0
012	Certification Pay	\$41,780	\$42,900	\$42,900	\$25,516	\$42,900	\$44,700
<b>Total Personnel Services</b>		<b>\$4,347,374</b>	<b>\$4,164,961</b>	<b>\$4,164,961</b>	<b>\$2,670,954</b>	<b>\$4,164,961</b>	<b>\$4,280,632</b>
101	Office Supplies	\$11,869	\$14,457	\$14,457	\$6,651	\$14,457	\$14,457
102	Small Tools/Equipment	\$5,309	\$7,303	\$7,303	\$4,633	\$7,303	\$4,851
103	Chemical & Medical	\$7,143	\$5,537	\$5,537	\$5,164	\$5,537	\$8,048
104	Fuel and Oil Supplies	\$138,609	\$150,752	\$150,752	\$63,835	\$150,752	\$158,300
105	Food Supplies	\$839	\$625	\$625	\$528	\$625	\$625
106	Janitorial Supplies	\$26	\$0	\$0	\$0	\$0	\$250
107	Wearing Apparel	\$19,011	\$25,338	\$25,338	\$15,714	\$25,338	\$25,305
108	Other Supplies	\$13,865	\$40,179	\$40,179	\$34,102	\$40,179	\$4,164
110	Postage	\$342	\$1,000	\$1,000	\$143	\$865	\$850
112	Computer Software	\$0	\$0	\$0	\$135	\$135	\$0
<b>Total Supplies and Materials</b>		<b>\$197,014</b>	<b>\$245,190</b>	<b>\$245,190</b>	<b>\$130,906</b>	<b>\$245,190</b>	<b>\$216,849</b>
202	Buildings & Structures	\$14,786	\$17,527	\$17,527	\$10,458	\$17,527	\$17,037
203	Maint. Contract/Garage	\$44,132	\$47,340	\$47,340	\$31,560	\$47,340	\$47,340
204	Parts - City Garage	\$23,520	\$21,220	\$21,220	\$19,857	\$21,220	\$20,220
205	Office Equipment	\$1,273	\$2,100	\$2,100	\$464	\$2,100	\$840
206	Instruments/Apparatus	\$16,483	\$18,370	\$18,370	\$8,555	\$18,370	\$19,120
212	Repairs - Not Garage	\$5,084	\$7,425	\$7,425	\$2,276	\$7,425	\$4,075
217	Software Maint.	\$57,481	\$56,970	\$56,970	\$51,874	\$56,970	\$60,658
<b>Total Maintenance and Repairs</b>		<b>\$162,760</b>	<b>\$170,952</b>	<b>\$170,952</b>	<b>\$125,045</b>	<b>\$170,952</b>	<b>\$169,290</b>
301	Telephone Service	\$37,293	\$18,216	\$18,216	\$5,276	\$18,216	\$17,364
302	Light and Power	\$35,653	\$23,832	\$23,832	\$22,306	\$23,832	\$31,320
303	Natural Gas	\$794	\$1,740	\$1,740	\$418	\$1,740	\$1,740
304	Water and Sewer	\$1,100	\$900	\$900	\$801	\$900	\$1,020
307	Insurance	\$89	\$0	\$0	\$0	\$0	\$0
309	Prisoner Support	\$27,371	\$78,060	\$78,060	\$16,937	\$78,060	\$71,810
311	Network Services	\$3,370	\$4,000	\$4,000	\$3,279	\$4,000	\$2,750
313	Hire of Equipment	\$2,467	\$3,000	\$3,000	\$0	\$3,000	\$3,000
317	Employment Physicals	\$1,120	\$4,535	\$4,535	\$2,915	\$4,535	\$4,760
325	Tower Rental	\$0	\$8,940	\$8,940	\$5,894	\$8,940	\$9,000
<b>Total Services</b>		<b>\$109,257</b>	<b>\$143,223</b>	<b>\$143,223</b>	<b>\$57,824</b>	<b>\$143,223</b>	<b>\$142,764</b>
401	Certificates, Awards	\$298	\$770	\$770	\$65	\$770	\$420
402	Dues and Subscriptions	\$2,606	\$3,484	\$3,484	\$1,805	\$3,484	\$3,227
404	Finance Charges	\$42	\$0	\$0	\$0	\$0	\$0
405	Other Charges	\$6,516	\$0	\$2,500	\$2,500	\$2,500	\$0
<b>Total Other Expenses</b>		<b>\$9,462</b>	<b>\$4,254</b>	<b>\$6,754</b>	<b>\$4,370</b>	<b>\$6,754</b>	<b>\$3,647</b>
<b>Department Total</b>		<b>\$4,825,867</b>	<b>\$4,728,580</b>	<b>\$4,731,080</b>	<b>\$2,989,098</b>	<b>\$4,731,080</b>	<b>\$4,813,182</b>
<b>Full Time Employee</b>		<b>71.00</b>	<b>71.00</b>	<b>71.00</b>	<b>71.00</b>	<b>71.00</b>	<b>71.00</b>

# Fire Department

## \$6,495,080

### Department Mission Statement

The primary mission of the fire department is the preservation of life, property and the environment by providing the citizens of Kerrville and Kerr County twenty-four hour protection through fire suppression, rescue operations, emergency medical services and fire prevention efforts.



**Fire Department FY2013 Personnel Count – by Programs**

Programs	Chief	Asst Chief	Batt. Chiefs	Fire Marshal	EMS Coord.	LT	Drivers	Fire Inspector	FF	Transfer Tech	Civilian	Total
<b>Administration/Community Services</b>	.65	.65		.13	.35			.07			1.0	2.85
<b>Fire Suppression</b>	.1	.1	3		.05	12	15		16			46.25
<b>Development Services /Inspections</b>	.10	.10		.60				.77				1.57
<b>Investigations</b>	.05	.05		.27				.16				.53
<b>Field EMS</b>	.05	.05			.3				18	6		24.4
<b>EMS Billing</b>	.05	.05			.3						2	2.4
<b>Total</b>	1	1	3	1	1	12	15	1	34	6	3	78

## **Department Programs**

### **FIRE**

#### **Fire Suppression - \$3,514,896**

Fire suppression provides twenty-four hour protection 365 days of the year for the preservation of life and property through fire suppression, rescue and as first responders with EMS. Other duties include: (1) hydrant testing which measures static pressures and residual flow in order to ensure proper hydrant operations, (2) testing of fire hose that ensures the readiness and functionality of the hose for fire emergencies, (3) daily checks of apparatus and equipment which maintains readiness and identifies potential problems requiring service or repairs in a timely fashion to reduce the possibly of larger maintenance cost, (4) pre-incident surveys are systematic inspection of a building for the purpose of identifying significant structural and occupancy characteristics or hazards, (5) post incident analysis is a critique of large or unusual incidents in order to review standard operating procedures for future safe and effective operations, (6) performing minor maintenance of facilities and grounds keeping, (7) quarterly air testing of air obtained from breathing- air compressors which are used for self-contained breathing apparatus and diving equipment, (8) purchase, provide, inspect and maintain a complete set of protective clothing for all fire protection personnel who would be exposed to hazardous conditions from fire or other emergencies, and (9) annual service testing of apparatus fire pumps ensures the pumper will perform as it should and to check for defects that otherwise might go unnoticed and may result in higher maintenance cost.

#### **Administration/ Community Services - \$479,315**

Administration is a general departmental function that includes, but not limited to, budget preparation, policy and procedure implementation and development, daily operations, discipline, grant applications and citizen liaison. Emergency management provides for the mitigation, preparedness, response, and recovery of large scale emergencies and disasters for Kerrville, Ingram, and Kerr County. staff/officer meetings are conducted for discussions and forums for information sharing regarding operations of the fire department. The administration provides personnel with training and education for professional development and continuing education as mandated by the Department of State Health Services (DSHS) and the Texas Commission on Fire Protection (TCFP). The development, implementation and administration of promotional examinations for various positions provide a solid foundation throughout the fire department promotional process. Recruiting personnel is accomplished through presentations by personnel at career fairs as well as public advertisement. A lengthy interview and background process occurs after comprehensive written and extensive physical ability examinations. TCFP requires the department to develop and maintain a procedure to assess the wellness and fitness of departmental personnel.

Records of incidents, inspections, plan reviews, permits, investigations, training and case files must be maintained by the fire marshal's office. The fire marshal also reviews the adopted fire code and related city amendments for updating.

The fire marshal's office provides reports to various federal and state agencies such as the FBI, State Attorney General, Texas Fire Marshal's Office, Texas Commission on Law Enforcement Officer Standards and Education and Texas Commission on Fire Prevention. The fire marshal's office also must respond to Request for Public Information.

The fire marshal publishes a development guide designed to provide public information for meeting the requirements of the adopted local fire code pertaining to permits, inspections and property development. The guide must be reviewed and updated annually and as codes, materials and procedures evolve. The development guide is maintained on the fire marshal's website.

The fire marshal is the coordinator for hazard mitigation (Annex P) of the Emergency Management Annex. The emergency management response plan is necessary for pre-planning for disaster response and allocating resources and personnel when disaster occurs. Federal Emergency Management Agency (FEMA) requires an approved response plan in place in order to qualify for federal disaster aid. The fire marshal participates in all hazard mitigation planning meetings required by FEMA and the Alamo Area Council of Government (AACOG).

EMS administration includes budget preparation, policy and procedures, discipline, daily operations, daily administrative processes, invoice billing, vendor contacts and citizen liaison. The EMS coordinator has the role of assistant director for Annex H, Health and Medical. This position is required by the state as a line of succession. The EMS coordinator provides personnel with training and education for professional development and continuing education as mandated by the Department of State Health Services (DSHS). The mandated continuing education is managed through online and in-house education. In order for KFD-EMS to operate under his medical license, the medical director requires specific nationally recognized certifications to include: Neonatal Resuscitation Program (NRP), Pediatric Advanced Life Support (PALS), Advanced Cardiac Life Support (ACLS), and Basic Life Support for the Healthcare Provider (BLS HCP).

Public fire education provides the fire safety and prevention activities to citizens in an effort to reduce injury, loss of life and property due to fire and other emergencies. The department provides citizens of Kerrville, upon request, a survey of their residence regarding recommendations on fire safety, escape and save lives through property use and placement of smoke detectors. Upon request, the department will also provide citizens with smoke detectors to encourage safety and help prevent loss of life. Personnel are available to be assigned to ceremonial duties regarding flag presentations, parades, funerals and the like.

Although fire prevention is promoted year round, the month of October is Fire Prevention Month. Each year in October, fire prevention programs, including audio-visuals and demonstrations, are presented by the fire marshal and the fire department multiple times at Kerrville public and private school campuses. In conjunction with the fire prevention programs, public education materials are also distributed to the children to take home and share with their family.

Local blood drives are sponsored by the fire department at the rate of four (4) times per year. Other annual events with other community partners raise money for cancer research and awareness. These events include: Bark-for-Life, Rummage-for-Life and Relay-for-Life. Events with community groups, schools and other community partners that educate the public about EMS and public health & safety take place annually. These events include: BT Wilson 6th grade, 4H Public Safety Day and EMS Week, Career Days, Fourth of July, etc. Local media provides coverage at no charge and public exposure for the City of Kerrville and the fire department is priceless.

## **FIRE PREVENTION**

### **Development Services /Inspections - \$46,210**

Building site and construction plans are reviewed by the fire marshal's office for compliance with the adopted fire code. Plans and documents for other fire code-related permits, such as hazardous materials storage, high-piled materials storage, professional pyrotechnical shows, outdoor burning, blasting, storage tanks for flammable or combustible liquids, fire suppression, detection and signaling systems, and amusement buildings are also reviewed by the fire marshal's office. Upon approval of plans and documents, the appropriate construction or operational permit is approved and issued to the applicant. The fire marshal's staff also meets with architects, engineers, developers, contractors and property owners to provide fire code consultations regarding their respective projects.

A certified fire inspector performs inspections of fire protection systems, annual inspections of state licensed facilities (i.e. schools, hospitals, assisted living centers, daycare centers, foster homes, and foster group homes and youth camps), life-safety inspections of existing commercial buildings and fire code enforcement. The fire marshal's office perform site inspections on new and existing commercial buildings to ensure proper installation and operation of fire protection systems and life-safety systems, and verifies that fire department access is not impaired. The fire marshal's staff also inspects state licensed facilities located in the unincorporated areas of Kerr County under an agreement with the state fire marshal's office. The fire marshal's staff handles fire code enforcement as violations are encountered. Violations may be a reported citizen complaint or discovered during the fire inspection. Uncorrected, continuing and serious violations are issued municipal citations by the fire marshal. Staff from the fire marshal's office also attends, inspects, and monitors special events such as professional pyrotechnic displays and bonfires. They inspect temporary outdoor commercial cooking appliance setups, amusement structures, tents and canopies in conjunction with public events.

## **Investigations - \$29,014**

Fire investigation is one of the primary functions of the fire marshal's office. As certified arson investigators, the fire marshal's office examines fire scenes for determining origin and cause. The information gathered assists in fire prevention education, correcting product defects or misuse and identifying illegal (no permit) construction work that has been incorrectly installed. When a fire scene is large or complex; is related to criminal activity; is incendiary (intentionally set); if an injury or a fatality results from the fire; or where an explosion occurs, the fire marshal's arson Investigators conduct the fire scene investigation. The scene is secured and documented; investigated for the origin and cause; evidence is collected and documented; and witness information and statements are gathered. The investigator then processes the information obtained from the investigation in order to establish culpability for the incident. This phase of the investigation often involves a large amount of time on the part of the investigator as information and interviews develop. Cases are filed in district court when suspects are identified in the incident. The fire marshal is required by law to respond to other law enforcement agencies requesting assistance with their respective investigations.

## **EMS**

### **Field EMS - \$2,300,393**

As the sole 911 EMS agency for the City of Kerrville and Kerr County, the fire department EMS provide twenty-four hour emergency medical responses for the sick and injured. Transfer units provide local and out-of-town interfacility medical transfers and backup for the two full time 911 units. These transfers provide revenue to balance the EMS budget with nominal general contributions from the city and county. The department requires that all recruit firefighters complete EMT training to the paramedic level.

The special operations unit (SOU) team works directly with the police department to provide medical support during high risk law enforcement responses. The team trains monthly with KPD. The critical incident stress management team provides interventional defusing with fire department personnel after responding to stressful incidents. The team also provides assistance to our community partners to include Peterson Regional Hospital and surrounding fire and EMS departments. Support and preventative maintenance agreements are necessary to reduce accidents while providing patient care and streamlining daily operations. These agreements are with Medtronic for the cardiac monitors, EMSAR for the Stryker stretchers, STRAC for the TabletPCR software and TriTech for billing software.

EMS personnel perform daily checks and minor maintenance of all EMS apparatus and equipment, maintains readiness and identifies potential problems requiring service or repairs in a timely fashion. This reduces the possibility of larger maintenance costs and long down time in the future. Minor maintenance of facilities and grounds includes janitorial services, lawn, and grounds keeping.

### **EMS Billing - \$125,252**

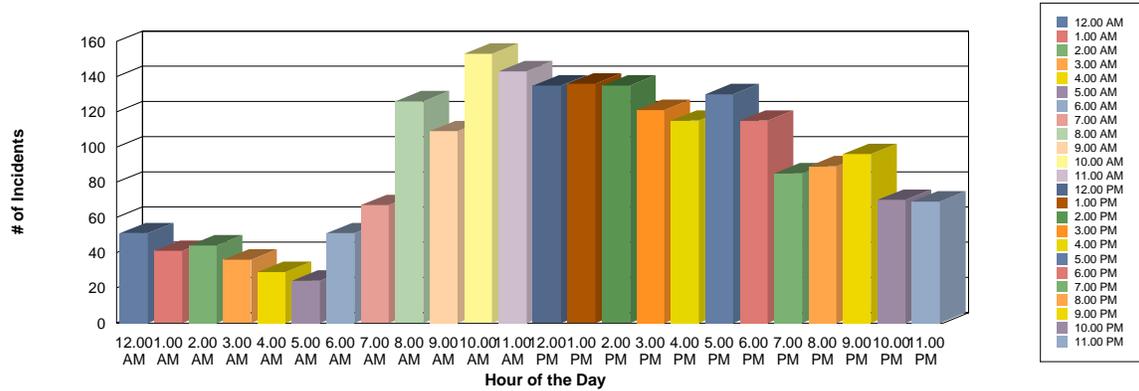
EMS has performed in-house billing since its inception in 1994. The billing division is responsible for complete ambulance billing for over 5,900 patients per year with gross revenue of \$2.5 million. With the additional EMS billing clerk the net collection rate is currently at 80.9% for the first two quarters of FY12. This is considered an outstanding collection rate in the emergency medical services billing and collection industry.

## Fire Program: Fire Suppression

Provide twenty-four hour protection 365 days of the year for the preservation life and property through fire suppression, rescue and first responding with EMS.

**Oct. 1, 2010 to Sept. 30, 2011**

### Incident Totals by Hour



#### What we have accomplished

- Total Fire Responses – 555
- Total 1<sup>st</sup> Responder Medical Responses – 1830
- City Response Time – 4.0 minutes
- County 1<sup>st</sup> Response Area Response Time – 8.0 minutes
- Other County Area Response Time – 15.5 minutes

#### What we expect to accomplish...

- Total Fire Responses – 550
- Total 1<sup>st</sup> Responder Medical Responses – 1830
- City Response Time – <5 Minutes
- County 1<sup>st</sup> Response Area Response Time – < 8 minutes
- Other County Area Response Time – < 13 Minutes

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$3,167,391	\$2,909,151	\$2,935,279	\$2,961,066	\$3,024,910	<b>Civilian</b>	0	0	0	0	0
<b>Supplies</b>	\$134,580	\$183,188	\$184,855	\$165,844	\$189,089	<b>Firefighter</b>	16	16	16	16	16
<b>Services</b>	\$64,941	\$69,528	\$69,674	\$67,990	\$69,257	<b>Drivers</b>	15	15	15	15	15
<b>Capital</b>	\$388	\$115,641	\$115,641	\$115,641	\$115,763	<b>Lieutenant</b>	12	12	12	12	12
<b>Other</b>	\$118,390	\$109,414	\$113,482	\$108,372	\$115,876	<b>EMS Coord</b>	.05	.05	.05	.05	.05
<b>Total</b>	\$3,485,689	\$3,386,922	\$3,418,931	\$3,418,912	\$3,514,896	<b>Batt. Chief</b>	3	3	3	3	3
						<b>Asst. Chief</b>	.1	.1	.1	.1	.1
						<b>Fire Chief</b>	.1	.1	.1	.1	.1
						<b>Total</b>	46.25	46.25	46.25	46.25	46.25

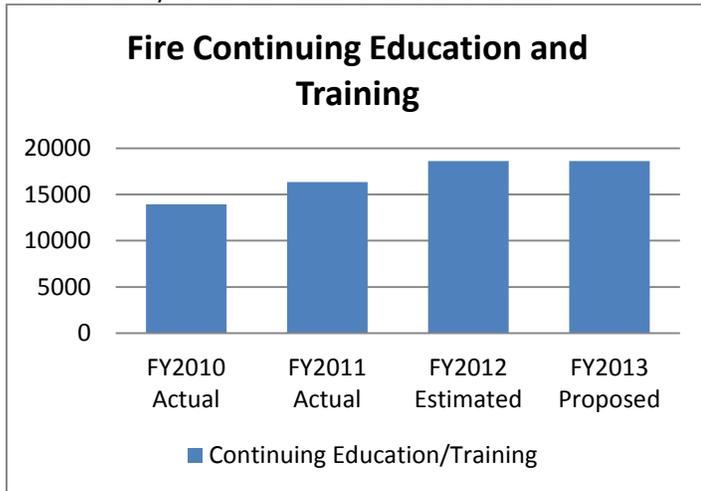
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Fire Responses</b>	557	555	550	550
<b>1<sup>st</sup> Response Medical</b>	1819	1830	1830	1830
<b>City Response Time</b>	3.8 min	4.0 min	< 5 min	< 5 min
<b>Co. 1<sup>st</sup> Response Area Times</b>	7.4 min	8.0 min	< 8 min	< 8 min
<b>Other County Area Response Time</b>	13.2 min	15.5 min	< 13 min	< 13 min

## Service Impact

Provide twenty-four hour protection 365 days of the year for the preservation life and property through fire suppression, rescue and first responding with EMS.

## Fire Program: Administration/Community Service

General department functions including but not limited to budget preparation, policy and procedure implementation and development, professional development, oversee daily operations, discipline, grant applications, emergency management and citizen liaison. In addition, public fire safety education, home safety surveys, smoke detector distribution and installation, ceremonial duties, local blood drives, MDA Fill-the-Boot, career day presentations in schools, and annual events with other community partners to raise money for cancer research and awareness.



- What we have accomplished**
- Continuing Education/Training – 16,355 hrs.
  - Review/Update Emergency management Annexes - 7
  - Wellness/Fitness testing - 24

- What we expect to accomplish...**
- Continuing Education/Training – 18,628 hrs.
  - Review/Update Emergency management Annexes - 3
  - Wellness/Fitness testing - 24

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$431,926.86	\$396,712	\$400,275	\$403,791	\$412,497	<b>Civilian</b>	.95	.95	1.0	1.0	1.0
Supplies	\$18,352	\$24,981	\$25,208	\$22,616	\$25,785	<b>EMS Coor</b>	.3	.3	0.35	0.35	0.35
Services	\$8,856	\$9,481	\$9,501	\$9,272	\$9,444	<b>Batt. Chief</b>					
Capital	\$53	\$15,770	\$15,770	\$15,770	\$15,786	<b>Fire Insp</b>			0.07	0.07	0.07
Other	\$16,144	\$14,920	\$15,475	\$14,778	\$15,802	<b>FM</b>	.08	.08	0.13	0.13	0.13
Total	\$475,332	\$461,864	\$466,229	\$466,226	\$479,315	<b>Asst. Chief</b>	.06	.06	0.65	0.65	0.65
						<b>Fire Chief</b>	.06	.06	0.65	0.65	0.65
						<b>Total</b>	2.53	2.53	2.85	2.85	2.85

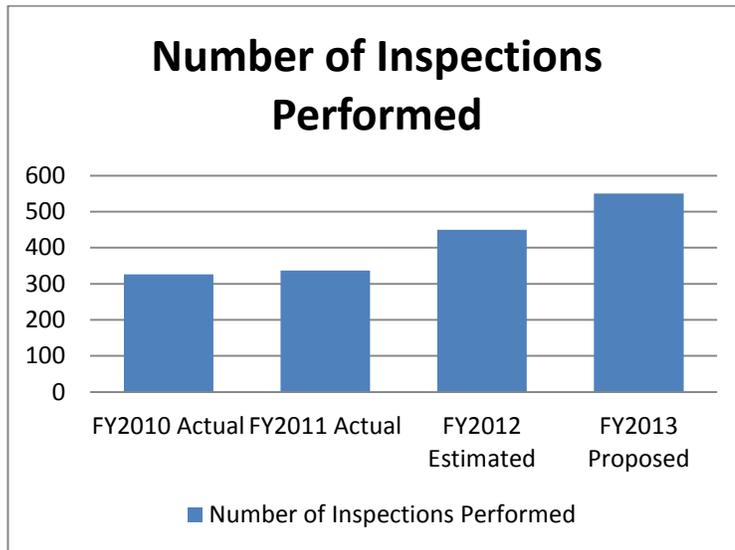
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Continuing Education/Training</b>	13,962	16,355	18,628	18,628
<b>Review/Update Emerg Mgnt Annexes</b>	7	8	0	3
<b>Wellness/Fitness Testing</b>	24	24	24	24

## Service Impact

Budget preparation, policy and procedure implementation and development, professional development, oversee daily operations, discipline, grant applications, emergency management, and citizen liaison. In addition, fire education and safety activities, which reduce injury, loss of life and property due to fires or other emergencies and promote the health and well-being of the public.

## Fire Prevention Programs: Development Services/Inspections

Fire code inspections ensure that commercial buildings are equipped with properly installed and operating fire suppression, signaling and life-safety equipment; and that means of egress for occupants from the building and fire department access to the building are properly provided. Annual fire inspections are performed to ensure these same systems are properly maintained and potential fire hazards are abated. Building site and construction plans and plans for other fire code related permits are reviewed by the fire marshal's office for compliance with the adopted fire code. Upon approval of plans and documents, the appropriate construction or operational permit is approved and issued to the applicant. The fire marshal's staff also meets with architects, engineers, developers, contractors and property owners to provide fire code consultations regarding their respective projects.



- ### What we have accomplished
- Performed requested inspections within 2 business days  
Complete plan review within 10 days.
  - Participated regularly in the Development Review Committee (DRC) meetings for commercial site plan reviews
  - Consulted with stakeholders regarding their development and/or construction projects
  - Ensured buildings are equipped with life-safety features, fire suppression, detection and alarm systems.
  - Ensured life-safety equipment is properly installed and maintained
  - Educated the public in fire safety and prevention through fire inspections
  - Provided inspection services for state licensed facilities in Kerr County area per agreement with State Fire Marshal's Office

- ### What we expect to accomplish...
- Maintain current level of service.
  - Reduce potential fire hazards through inspections.
  - Review and propose adoption of 2012 *International Fire Code*.
  - Review and update Fire Code Permitting and Requirements Information Guide.

Funding Needs					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$41,641	\$38,246	\$38,590	\$38,929	\$39,768
Supplies	\$1,769	\$2,408	\$2,430	\$2,180	\$2,486
Services	\$854	\$914	\$916	\$894	\$911
Capital	\$5	\$1,520	\$1,520	\$1,520	\$1,522
Other	\$1,556	\$1,438	\$1,492	\$1,425	\$1,523
<b>Total</b>	<b>\$45,826</b>	<b>\$44,528</b>	<b>\$44,948</b>	<b>\$44,948</b>	<b>\$46,210</b>

Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Fire Inspector</b>	N/A	N/A	.77	.77	.77
<b>Fire Marshal</b>	.60	.60	.60	.60	.60
<b>Asst. Chief</b>	.10	.10	.10	.10	.10
<b>Chief</b>	.10	.10	.10	.10	.10
<b>Total</b>	<b>.80</b>	<b>.80</b>	<b>1.57</b>	<b>1.57</b>	<b>1.57</b>

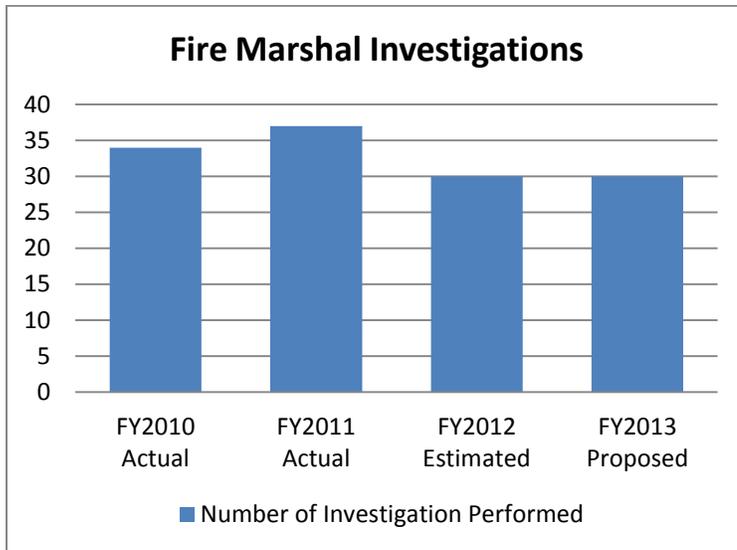
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Inspections</b>	326	337	450	550
<b>Plan Review</b>	n/a	63	75	90
<b>Permit Issued</b>	n/a	61	75	90

### Service Impact

The inspections program provides verification of operation and maintenance of building exits, fire suppression, detection and alarm systems, and identification and elimination of potential fire hazards. The development services program provides opportunity for stakeholders to meet and consult with fire code officials in order to ensure customers are well informed regarding their respective development and construction projects in relation to the adopted fire code.

## Fire Prevention Programs: Investigations

Fire investigations are performed to determine fire origin and cause in order to further fire prevention education and to determine accountability when the fire is intentionally set.



- What we have accomplished**
- Investigate fires upon extinguishment.
  - Investigate suspected arson fires as soon as detected.
  - Assist other law enforcement agencies in fire investigations.

- What we expect to accomplish...**
- Investigate fire cause and related incidents.
  - Collect evidence and information toward prosecution of arsonists.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$26,145	\$24,014	\$24,230	\$24,442	\$24,969	<b>Fire Inspector</b>	N/A	N/A	.16	.16	.16
<b>Supplies</b>	\$1,111	\$1,512	\$1,526	\$1,369	\$1,561	<b>Fire Marshal</b>	.27	.27	.27	.27	.27
<b>Services</b>	\$536	\$574	\$575	\$561	\$572	<b>Asst. Chief</b>	.05	.05	.05	.05	.05
<b>Capital</b>	\$3	\$955	\$955	\$955	\$956	<b>Chief</b>	.05	.05	.05	.05	.05
<b>Other</b>	\$977	\$903	\$937	\$895	\$957	<b>Total</b>	.37	.37	.53	.53	.53
<b>Total</b>	\$28,773	\$27,958	\$28,222	\$28,222	\$29,014						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Investigations</b>	34	37	30	30

### Service Impact

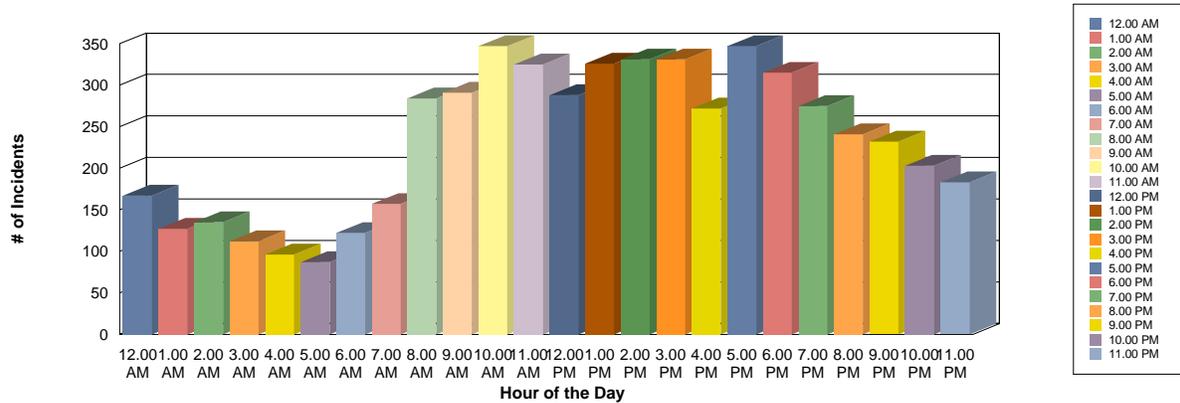
Fire investigations provide mechanism for fire prevention and accountability for intentionally set fires.

## EMS Programs: Field EMS

EMS as the sole 911 EMS agency for the City of Kerrville and Kerr County and provides twenty-four hour emergency medical responses for the sick and injured.

**Oct. 1, 2010 to Sept. 30, 2011**

### Incident Totals by Hour



#### What we have accomplished

- Two (2) Firefighters completed Paramedic Class and are DSHS certified Paramedics.
- Improved patient care by implementing Level 1 & 2 paramedic skills authorization
- Purchased a 2011 Dodge Ambulance.

#### What we expect to accomplish...

- Four (4) Firefighters are currently enrolled in Paramedic class to become DSHS certified Paramedics in 2012.
- Enroll four (4) Firefighters in Paramedic Class.
- Replace a 2006 Ford Ambulance with over 145,000 miles.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$2,072,961	\$1,903,951	\$1,921,051	\$1,937,928	\$1,979,712	<b>Transfer Tech</b>	6	6	6	6	6
<b>Supplies</b>	\$88,078	\$119,891	\$120,982	\$108,540	\$123,753	<b>Firefighter</b>	18	18	18	18	18
<b>Services</b>	\$42,502	\$45,504	\$45,599	\$44,497	\$45,327	<b>Drivers</b>					
<b>Capital</b>	\$254	\$75,683	\$75,683	\$75,683	\$75,764	<b>Lieutenant</b>					
<b>Other</b>	\$77,482	\$71,608	\$74,271	\$70,926	\$75,838	<b>EMS Coord.</b>	.3	.3	.3	.3	.3
<b>Total</b>	\$2,281,278	\$2,216,638	\$2,237,587	\$2,237,574	\$2,300,393	<b>Batt. Chief</b>					
						<b>Asst. Chief</b>	.05	.05	.05	.05	.05
						<b>Fire Chief</b>	.05	.05	.05	.05	.05
						<b>Total</b>	24.4	24.4	24.4	24.4	24.4

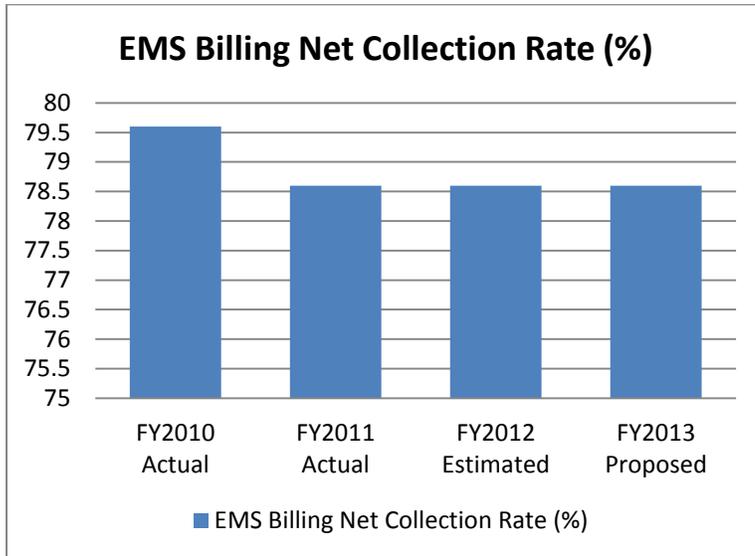
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>City Response Times for Priority 1 &amp; 2</b>	5.7	5.0	5.1	< 5 min
<b>County Response Times for Priority 1 &amp; 2</b>	11.5	11.6	11.6	< 13 min
<b>City Responses</b>	3068	3232	3230	3200
<b>County Responses</b>	1380	1537	1530	1500
<b>Out of Town &amp; In Town Transfers</b>	1010	1066	1060	1060

## Service Impact

Provide 911 responses and interfacility transfers for the sick and injured citizens of Kerrville and Kerr County.

## EMS Programs: EMS Billing

The billing division is responsible for complete ambulance billing for over 5,900 patients per year with gross revenue of \$2.3 million.



**What we have accomplished**

- Improved EMS Billing and Collections by hiring an EMS Billing Clerk to assist the Billing Specialist.

**What we expect to accomplish...**

- Maintain the current collection rate through in-house collections and public billing education tasked to the EMS Billing Clerk.
- Attempt to implement a paperless billing system by mapping the TABLETPCR software to the Sweetsoft Billing software.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$112,869	\$103,667	\$104,598	\$105,516	\$107,792	<b>Civilians</b>	2	2	2	2	2
<b>Supplies</b>	\$4,796	\$6,528	\$6,587	\$5,910	\$6,738	<b>EMS Coord.</b>	.3	.3	.3	.3	.3
<b>Services</b>	\$2,314	\$2,478	\$2,483	\$2,423	\$2,468	<b>Asst. Chief</b>	.05	.05	.05	.05	.05
<b>Capital</b>	\$14	\$4,121	\$4,121	\$4,121	\$4,125	<b>Fire Chief</b>	.05	.05	.05	.05	.05
<b>Other</b>	\$4,219	\$3,899	\$4,044	\$3,862	\$4,129	<b>Total</b>	2.4	2.4	2.4	2.4	2.4
<b>Total</b>	\$124,211	\$120,692	\$121,832	\$121,832	\$125,252						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Net Collection Rate</b>	79.6	78.6	78.6	78.6

## Service Impact

Provide the City of Kerrville accurate and timely in house medical billing for over 5,900 customers per year.

**Fire**

**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$2,325,415	\$2,361,657	\$2,361,657	\$1,523,106	\$2,361,657	\$2,414,704
001-21	Salaries and Wages	\$18,009	\$0	\$0	\$10,966	\$10,966	\$0
002	Overtime	\$150,154	\$118,373	\$118,373	\$124,557	\$124,557	\$118,373
002-21	Overtime - Fire	\$20,653	\$0	\$0	\$15,073	\$15,073	\$0
004	Longevity	\$31,412	\$33,484	\$33,484	\$21,021	\$33,484	\$32,728
005	Social Security	\$185,556	\$192,400	\$192,400	\$130,920	\$190,000	\$196,511
005-21	Social Security	\$2,818	\$0	\$0	\$1,967	\$1,967	\$0
006	Retirement	\$271,997	\$225,968	\$225,968	\$152,513	\$223,000	\$228,621
006-21	Retirement - Fire	\$4,104	\$0	\$0	\$2,200	\$2,200	\$0
007	Group Insurance	\$374,254	\$327,080	\$327,080	\$228,379	\$324,000	\$341,510
007-21	Group Insurance	\$2,486	\$0	\$0	\$2,359	\$2,359	\$0
010	Travel & Training	\$14,868	\$30,440	\$30,440	\$7,062	\$29,238	\$29,420
011	Local Meeting Expenses	\$0	\$0	\$0	\$210	\$210	\$0
012	Certification Pay	\$34,464	\$35,000	\$35,000	\$26,950	\$35,000	\$35,700
<b>Total Personnel Services</b>		<b>\$3,436,189</b>	<b>\$3,324,402</b>	<b>\$3,324,402</b>	<b>\$2,247,284</b>	<b>\$3,353,712</b>	<b>\$3,397,568</b>
101	Office Supplies	\$1,942	\$2,000	\$2,000	\$1,634	\$2,000	\$2,000
102	Small Tools/Equip.	\$11,096	\$15,330	\$15,330	\$4,932	\$7,000	\$16,970
103	Chemical/Medical	\$11,861	\$12,850	\$12,850	\$669	\$6,000	\$12,725
104	Fuel and Oil Supplies	\$34,216	\$46,915	\$46,915	\$16,858	\$35,272	\$44,938
105	Food Supplies	\$2,259	\$3,000	\$3,000	\$1,862	\$3,000	\$2,539
106	Janitorial Supplies	\$5,408	\$6,510	\$6,510	\$4,073	\$6,510	\$6,510
107	Wearing Apparel	\$38,440	\$43,419	\$43,419	\$33,523	\$43,419	\$43,412
108	Other Supplies	\$0	\$100	\$100	\$71	\$100	\$100
110	Postage	\$182	\$300	\$300	\$174	\$300	\$300
112	Computer Software	\$610	\$486	\$486	\$0	\$486	\$1,500
<b>Total Supplies and Materials</b>		<b>\$106,015</b>	<b>\$130,910</b>	<b>\$130,910</b>	<b>\$63,798</b>	<b>\$104,087</b>	<b>\$130,994</b>
201	Land Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
202	Buildings/Structures	\$11,565	\$10,413	\$10,413	\$9,491	\$10,413	\$18,960
203	Maint. Contract	\$24,235	\$24,235	\$24,235	\$16,157	\$24,235	\$24,235
204	Parts - City Garage	\$13,811	\$15,400	\$15,400	\$12,142	\$15,400	\$15,400
206	Instrum./Apparatus	\$21,694	\$26,335	\$26,335	\$12,534	\$26,335	\$22,085
212	Repairs-Not Garage	\$2,445	\$6,000	\$6,000	\$4,142	\$6,000	\$6,000
217	Software Maintenance Agreements	\$0	\$0	\$0	\$0	\$0	\$2,646
<b>Total Maintenance and Repairs</b>		<b>\$73,749</b>	<b>\$82,383</b>	<b>\$82,383</b>	<b>\$54,465</b>	<b>\$82,383</b>	<b>\$89,326</b>
301	Telephone Service	\$10,815	\$5,520	\$5,520	\$2,420	\$5,520	\$5,616
302	Light and Power	\$30,980	\$33,901	\$33,901	\$21,710	\$33,901	\$33,901
303	Natural Gas	\$2,745	\$4,200	\$4,200	\$2,183	\$4,200	\$4,200
304	Water and Sewer	\$3,951	\$3,710	\$3,710	\$2,856	\$3,710	\$3,710
306	Special Services	\$1,369	\$1,820	\$1,820	\$1,288	\$1,820	\$1,288
313	Hire of Equipment	\$2,100	\$1,680	\$1,680	\$1,680	\$1,680	\$1,050
316	Advertising	\$0	\$0	\$0	\$0	\$0	\$500
317	Employ. Physicals	\$125	\$3,175	\$3,175	\$0	\$3,175	\$3,175
325	Tower Rental	\$1,848	\$1,922	\$1,922	\$1,287	\$1,922	\$1,922
388	Leases	\$17,600	\$19,303	\$19,303	\$14,400	\$19,303	\$19,200
<b>Total Services</b>		<b>\$71,533</b>	<b>\$75,231</b>	<b>\$75,231</b>	<b>\$47,824</b>	<b>\$75,231</b>	<b>\$74,562</b>
401	Certificates, Awards	\$2,600	\$6,723	\$6,723	\$6,264	\$6,723	\$6,489
402	Dues/Subscriptions	\$612	\$1,180	\$1,180	\$191	\$1,180	\$1,180
405	Other Charges	\$0	\$0	\$2,500	\$2,500	\$0	\$0
408	Emergency Mgmt/	\$10,941	\$9,500	\$9,500	\$5,915	\$9,500	\$9,500
<b>Total Other Expenses</b>		<b>\$14,153</b>	<b>\$17,403</b>	<b>\$19,903</b>	<b>\$14,870</b>	<b>\$17,403</b>	<b>\$17,169</b>
506	Instrum./Apparatus	\$28,376	\$32,664	\$32,664	\$0	\$32,664	\$34,298
<b>Total Capital Outlay</b>		<b>\$28,376</b>	<b>\$32,664</b>	<b>\$32,664</b>	<b>\$0</b>	<b>\$32,664</b>	<b>\$34,298</b>
<b>Department Total</b>		<b>\$3,730,016</b>	<b>\$3,662,993</b>	<b>\$3,665,493</b>	<b>\$2,428,241</b>	<b>\$3,665,480</b>	<b>\$3,743,916</b>
<b>Full Time Employee</b>		<b>49.20</b>	<b>49.20</b>	<b>49.20</b>	<b>49.20</b>	<b>49.20</b>	<b>49.20</b>

**Fire Marshal**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$60,529	\$60,364	\$90,791	\$52,935	\$90,791	\$100,015
002	Overtime	\$2,365	\$2,168	\$3,211	\$363	\$3,211	\$3,682
004	Longevity	\$48	\$96	\$298	\$137	\$298	\$408
005	Social Security	\$4,550	\$4,784	\$7,249	\$4,096	\$7,249	\$7,933
006	Retirement	\$6,729	\$5,565	\$9,013	\$4,694	\$9,013	\$9,229
007	Group Insurance	\$7,800	\$6,800	\$11,903	\$6,725	\$11,903	\$14,200
010	Travel & Training	\$740	\$2,200	\$3,643	\$1,183	\$3,643	\$3,710
012	Certification Pay	\$0	\$0	\$4,150	\$1,298	\$4,150	\$9,300
<b>Total Personnel Services</b>		<b>\$82,762</b>	<b>\$81,977</b>	<b>\$130,258</b>	<b>\$71,431</b>	<b>\$130,258</b>	<b>\$148,477</b>
101	Office Supplies	\$898	\$500	\$500	\$157	\$500	\$448
102	Small Tools/Equipment	\$342	\$500	\$1,702	\$1,102	\$1,702	\$500
103	Chemical & Medical Suppli	\$40	\$300	\$300	\$80	\$300	\$270
104	Fuel and Oil Supplies	\$2,768	\$6,650	\$6,650	\$1,547	\$6,650	\$6,048
107	Wearing Apparel	\$1,778	\$305	\$2,184	\$994	\$2,184	\$0
108	Other Supplies	\$3,430	\$2,500	\$2,500	\$2,706	\$2,500	\$696
110	Postage	\$0	\$150	\$150	\$9	\$150	\$150
<b>Total Supplies and Materials</b>		<b>\$9,256</b>	<b>\$10,905</b>	<b>\$13,986</b>	<b>\$6,594</b>	<b>\$13,986</b>	<b>\$8,112</b>
203	Maint. Contracts - Garage	\$3,413	\$3,413	\$3,413	\$2,275	\$3,413	\$3,413
204	Parts - City Garage	\$130	\$500	\$500	\$134	\$500	\$750
205	Office Equipment	\$1,145	\$1,200	\$1,200	\$1,145	\$1,200	\$1,350
206	Instruments & Apparatus	\$5,976	\$350	\$1,537	\$1,038	\$1,537	\$0
212	Repairs - Not City Garage	\$29	\$300	\$4,130	\$3,326	\$4,130	\$449
<b>Total Maintenance and Repairs</b>		<b>\$10,693</b>	<b>\$5,763</b>	<b>\$10,780</b>	<b>\$7,918</b>	<b>\$10,780</b>	<b>\$5,962</b>
301	Telephone Service	\$589	\$360	\$630	\$226	\$630	\$720
316	Advertising	\$192	\$400	\$400	\$0	\$400	\$400
<b>Total Services</b>		<b>\$782</b>	<b>\$760</b>	<b>\$1,030</b>	<b>\$226</b>	<b>\$1,030</b>	<b>\$1,120</b>
402	Dues and Subscriptions	\$925	\$1,400	\$1,400	\$235	\$1,400	\$280
412	Reference Materials	\$0	\$500	\$500	\$78	\$500	\$250
<b>Total Other Expenses</b>		<b>\$925</b>	<b>\$1,900</b>	<b>\$1,900</b>	<b>\$313</b>	<b>\$1,900</b>	<b>\$530</b>
<b>Department Total</b>		<b>\$104,417</b>	<b>\$101,305</b>	<b>\$157,954</b>	<b>\$86,482</b>	<b>\$157,954</b>	<b>\$164,201</b>
<b>Full Time Employee</b>		<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Emergency Medical Service**

Expenditures by Line Item

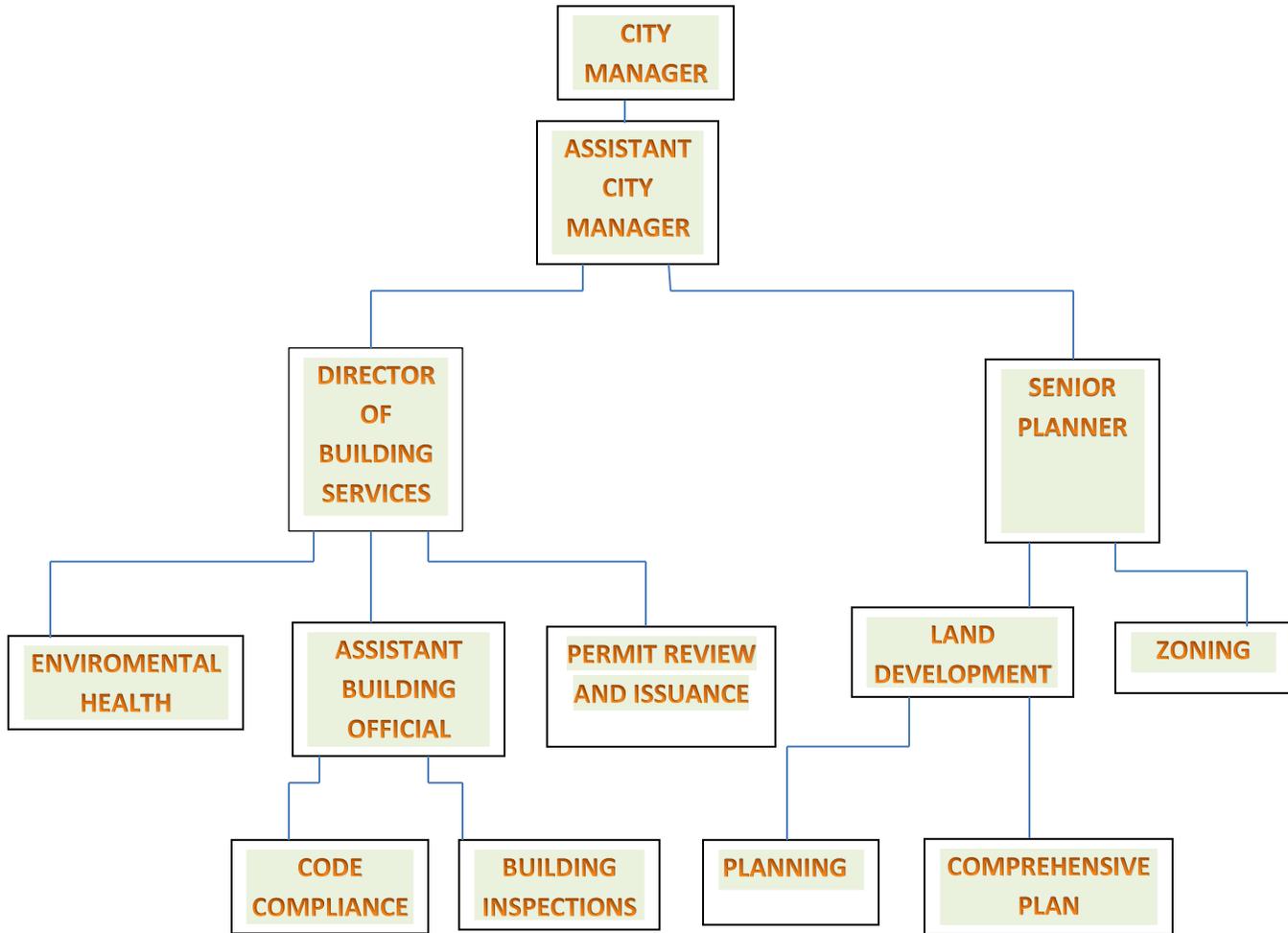
Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$1,095,175	\$1,092,747	\$1,092,747	\$683,890	\$1,092,747	\$1,111,776
001-30	Salaries and Wages	\$16,517	\$0	\$0	\$10,120	\$10,120	\$0
002	Overtime	\$161,588	\$176,035	\$176,035	\$133,631	\$176,035	\$187,065
002-30	Overtime	\$7,824	\$0	\$0	\$4,339	\$4,339	\$0
003	Part-Time/Temp	\$4,229	\$6,500	\$6,500	\$2,001	\$6,500	\$6,500
004	Longevity	\$9,084	\$9,736	\$9,736	\$6,359	\$9,736	\$8,924
005	Social Security	\$105,691	\$114,160	\$114,160	\$73,557	\$114,160	\$118,667
005-30	Social Security	\$1,774	\$0	\$0	\$1,082	\$1,082	\$0
006	Retirement	\$155,951	\$132,813	\$132,813	\$85,646	\$132,813	\$137,479
006-30	Retirement	\$2,598	\$0	\$0	\$1,183	\$1,183	\$0
007	Group Insurance	\$214,606	\$189,720	\$189,720	\$137,349	\$189,720	\$198,090
007-30	Group Insurance	\$1,554	\$0	\$0	\$1,616	\$1,616	\$0
010	Travel & Training	\$21,918	\$24,151	\$24,151	\$11,157	\$24,151	\$29,238
011	Local Meeting Expenses	\$30	\$0	\$0	\$0	\$0	\$0
012	Certification Pay	\$210,276	\$223,500	\$223,500	\$127,766	\$223,500	\$245,864
<b>Total Personnel Services</b>		<b>\$2,008,814</b>	<b>\$1,969,362</b>	<b>\$1,969,362</b>	<b>\$1,279,697</b>	<b>\$1,987,702</b>	<b>\$2,043,602</b>
101	Office Supplies	\$3,789	\$3,955	\$3,955	\$3,479	\$3,955	\$3,955
102	Small Tools/Equipment	\$5,690	\$14,210	\$14,210	\$13,945	\$14,210	\$14,210
103	Chemical/Medical Suppl	\$60,611	\$55,000	\$55,000	\$54,142	\$55,000	\$60,000
104	Fuel and Oil Supplies	\$85,922	\$105,024	\$105,024	\$44,302	\$105,024	\$113,555
105	Food Supplies	\$1,040	\$1,000	\$1,000	\$846	\$1,000	\$1,428
106	Janitorial Supplies	\$6,645	\$7,305	\$7,305	\$5,009	\$5,500	\$7,305
107	Wearing Apparel	\$6,926	\$9,899	\$9,899	\$2,414	\$3,000	\$9,764
110	Postage	\$46	\$300	\$300	\$166	\$300	\$90
111	Computer Hardware	\$4,057	\$0	\$0	\$396	\$396	\$0
112	Computer Software	\$1,294	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$176,019</b>	<b>\$196,693</b>	<b>\$196,693</b>	<b>\$124,699</b>	<b>\$188,385</b>	<b>\$210,307</b>
202	Buildings & Structures	\$4,378	\$4,708	\$4,708	\$3,925	\$4,708	\$8,426
203	Maint. Contracts - Garage	\$14,839	\$14,839	\$14,839	\$9,893	\$11,000	\$14,839
204	Parts - City Garage	\$16,160	\$6,300	\$6,300	\$8,415	\$8,415	\$6,300
205	Office Equipment	\$0	\$500	\$500	\$0	\$500	\$500
206	Instrum./Apparatus	\$13,637	\$12,896	\$12,896	\$9,432	\$11,000	\$12,209
212	Repairs - Not Garage	\$13,361	\$4,581	\$4,581	\$4,438	\$4,581	\$4,660
217	Software Maintenance	\$12,440	\$13,326	\$13,326	\$8,000	\$10,000	\$16,320
<b>Total Maintenance and Repairs</b>		<b>\$74,816</b>	<b>\$57,150</b>	<b>\$57,150</b>	<b>\$44,103</b>	<b>\$50,203</b>	<b>\$63,254</b>
301	Telephone Service	\$8,037	\$8,784	\$8,784	\$4,240	\$8,784	\$6,852
302	Light and Power	\$11,859	\$14,529	\$14,529	\$4,214	\$11,200	\$14,529
303	Natural Gas	\$1,177	\$1,800	\$1,800	\$911	\$1,800	\$1,800
304	Water and Sewer	\$1,509	\$1,590	\$1,590	\$492	\$1,590	\$1,590
306	Special Services	\$1,670	\$210	\$210	\$280	\$280	\$1,760
307	Insurance	\$271	\$0	\$0	\$100	\$100	\$0
313	Hire of Equipment	\$996	\$252	\$252	\$300	\$300	\$546
317	Employment Physicals	-\$189	\$1,535	\$1,535	\$336	\$1,535	\$1,535
325	Tower Rental	\$4,312	\$4,485	\$4,485	\$2,984	\$4,485	\$4,485
388	Leases	\$17,600	\$19,303	\$19,303	\$14,400	\$19,303	\$19,200
<b>Total Services</b>		<b>\$47,240</b>	<b>\$52,487</b>	<b>\$52,487</b>	<b>\$28,256</b>	<b>\$49,376</b>	<b>\$52,297</b>
402	Dues and Subscriptions	\$700	\$1,085	\$1,085	\$700	\$1,085	\$1,385
405	Other Charges	\$25,000	\$25,000	\$25,000	\$16,667	\$25,000	\$25,000
406	Bad Debt Expense	\$6	\$0	\$0	\$4	\$4	\$0
409	Collection Expense	\$8,756	\$11,500	\$11,500	\$3,575	\$11,500	\$11,500
<b>Total Other Expenses</b>		<b>\$34,462</b>	<b>\$37,585</b>	<b>\$37,585</b>	<b>\$20,945</b>	<b>\$37,589</b>	<b>\$37,885</b>
503	Motor Vehicle Capital	\$178,628	\$181,025	\$181,025	\$180,209	\$181,025	\$179,618
<b>Total Capital Outlay</b>		<b>\$178,628</b>	<b>\$181,025</b>	<b>\$181,025</b>	<b>\$180,209</b>	<b>\$181,025</b>	<b>\$179,618</b>
<b>Department Total</b>		<b>\$2,519,980</b>	<b>\$2,494,302</b>	<b>\$2,494,302</b>	<b>\$1,677,908</b>	<b>\$2,494,280</b>	<b>\$2,586,963</b>
<b>Full Time Employee</b>		<b>26.80</b>	<b>26.80</b>	<b>26.80</b>	<b>26.80</b>	<b>26.80</b>	<b>26.80</b>

# Development Services Department

\$590,043

## Department Mission Statement

Development services and its service centers function to continually ensure the quality of life in the City of Kerrville through the consistent enforcement of codes and ordinances using innovative regulation and customer education, as well as through a proactive consultation process with its customers and users.



## Department Programs

### Compliance - \$120,207

Through consistent enforcement of well-defined standards and a proactive relationship with local businesses, neighborhoods, and property owners, the compliance division commits to ensure the quality of life in Kerrville by working to protect public health and ensure the safe use and maintenance of property and structures in our community.

### Inspections - \$336,125

Through consistent enforcement of well-defined building codes and a proactive relationship with those in the building industry, the inspections division commits to ensure the safety of buildings and structures built in our community and work with those in the industry to maintain a minimum standard of construction quality in the City of Kerrville.

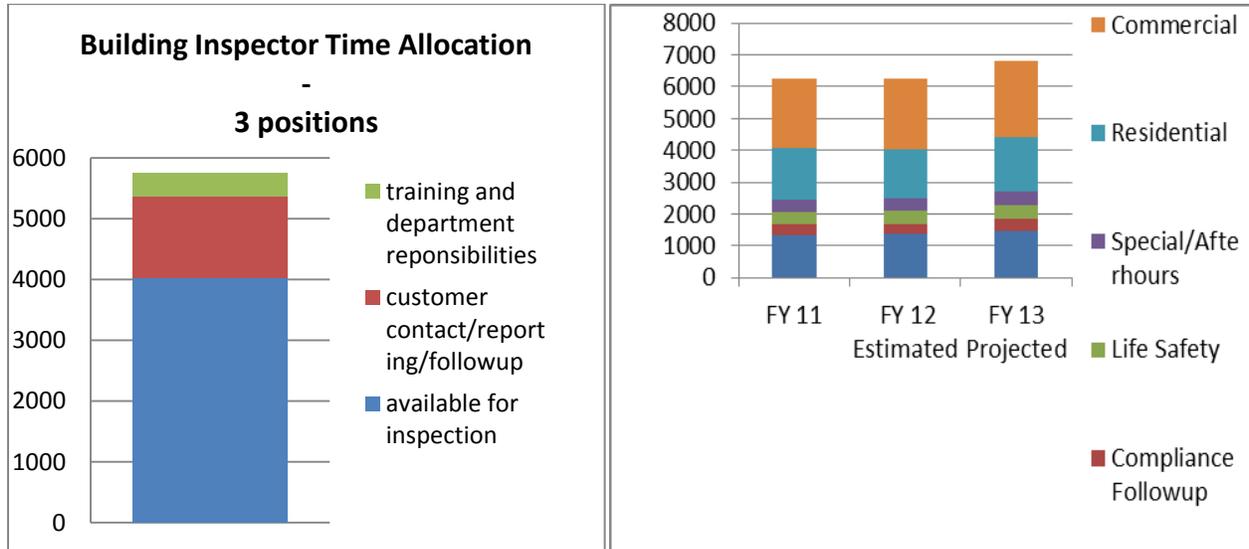
### Planning - \$133,711

Through consistent enforcement of well-defined land use, zoning and subdivision standards, and a proactive relationship with the community and property owners, the planning division commits to ensure the quality of life in Kerrville by working to ensure logical development and land use to maintain a positive standard for quality development in the City of Kerrville.

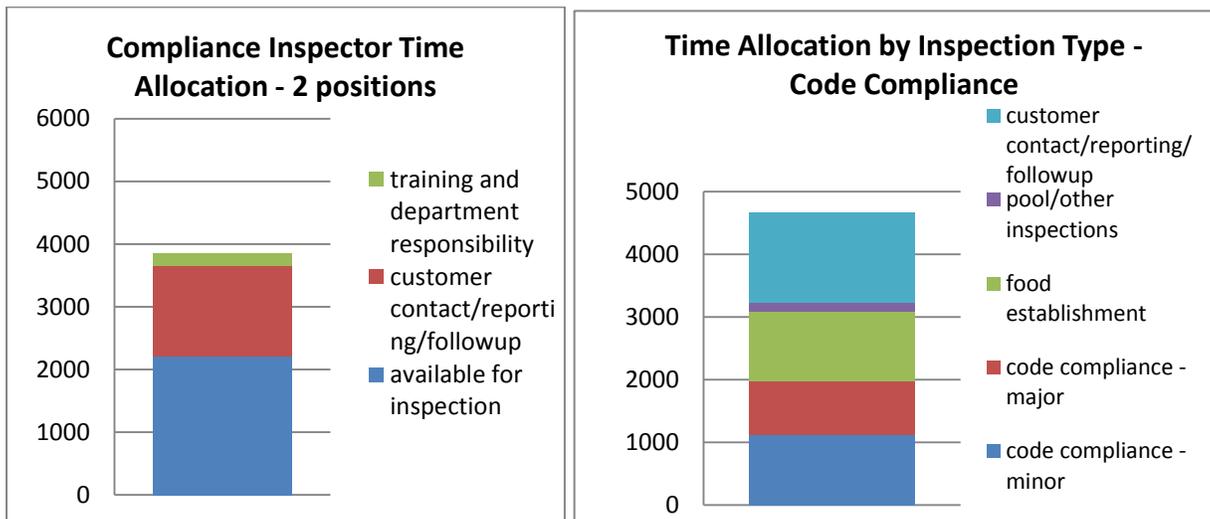
Development Services Department FY2013 Personnel Count – by Divisions							
Divisions	Director		Senior Planner	Compliance Coordinator	Building & Health Inspectors	Admin. Assist	Total
Compliance	0.4		0	1.0	1.3	0.4	3.1
Inspections	0.4		0	0	2.7	1.0	4.1
Planning	0.2		1.0	0	0	0.6	1.8
Total	1.0		1.0	1.0	4.0	2.0	9.0

## Departmental Work Load Analysis

### Building Inspections

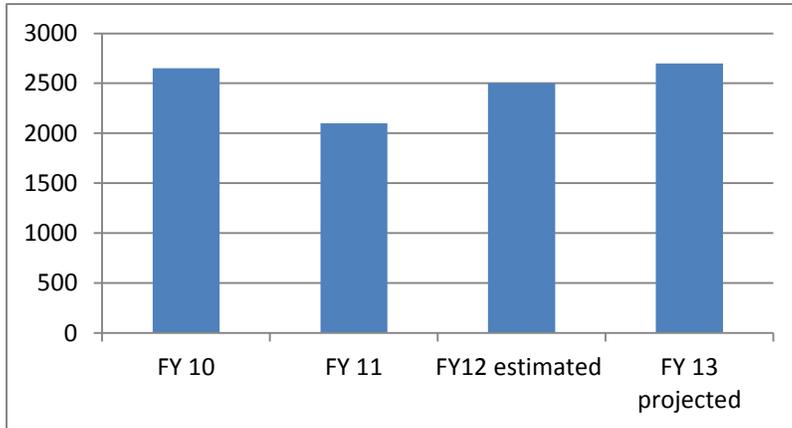


### Code Compliance Inspections



## Development Services Program: Compliance

Compliance is responsible for protecting public health and ensuring the safe use and maintenance of property and structures in the community.



### What we have accomplished

- Successfully cross trained division staff for health, code, and pool inspection.
- Facilitated building inspection and meter tech code compliance effort.
- Performed 2,500 inspections under health, nuisance, food safety and related codes.

### What we expect to accomplish...

- Perform 2,700 inspections under health, nuisance, food safety and related codes.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$175,315	\$173,803	\$106,043	\$106,043	\$109,284	<b>Total FTEs</b>	3.9	3.9	3.1	3.1	3.1
<b>Supplies</b>	\$2,915	\$4,582	\$4,582	\$4,582	\$5,380						
<b>Services</b>	\$1,610	\$1,761	\$16,761	\$16,761	\$720						
<b>Capital</b>											
<b>Other</b>	\$4,206	\$4,883	\$4,883	\$4,883	\$4,823						
<b>Total</b>	\$184,046	\$185,029	\$132,269	\$132,269	\$120,207						

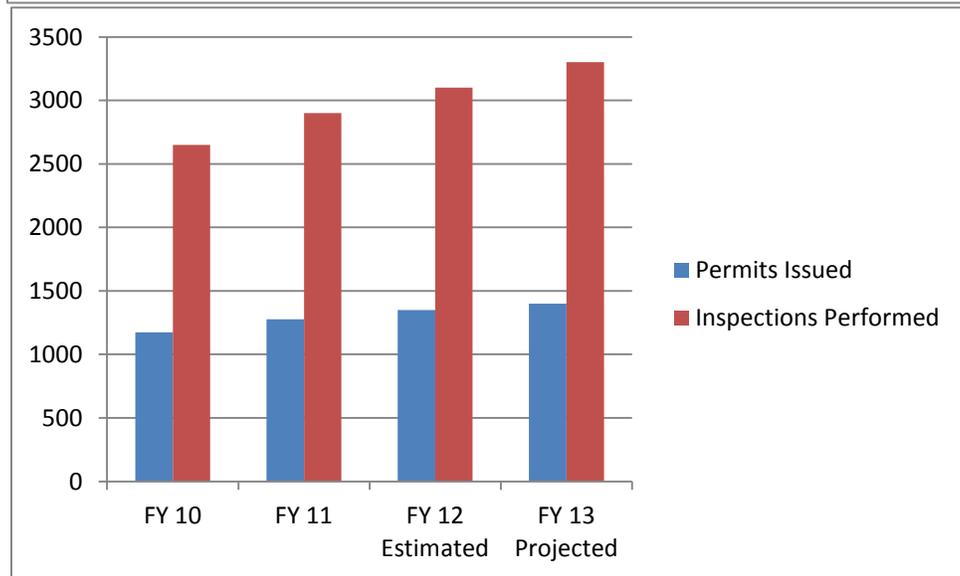
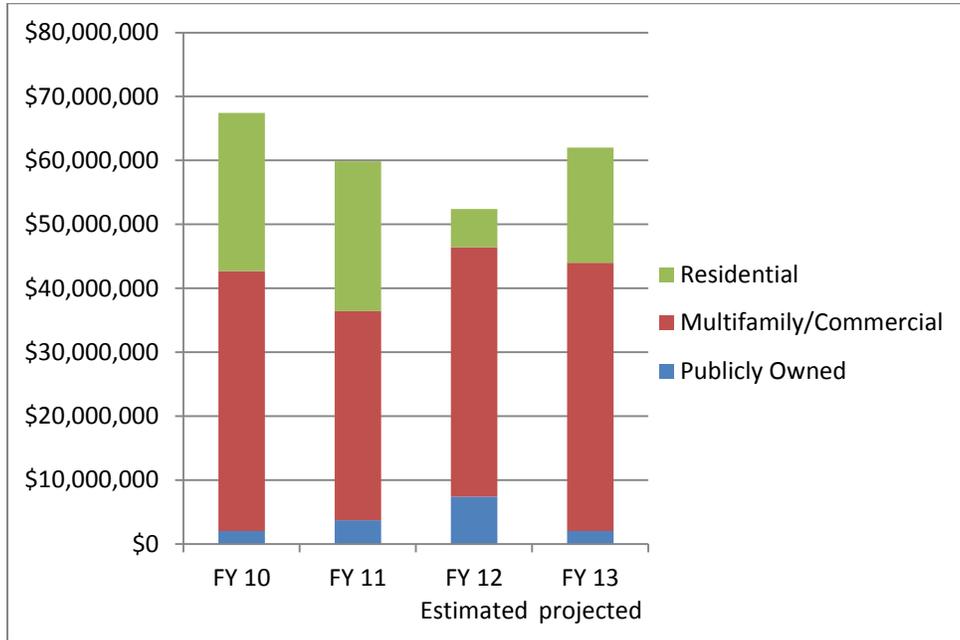
Performance Measures				
	FY2011 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total inspections by division</b>	2650	2100	2100	2100
<b>Respond to Code Complaints in one business day</b>	95%	90%	90%	90%
<b>Follow up with defined action in 10 days</b>	100%	100%	100%	100%

## Service Impact

Respond to all health and safety code compliance, perform periodic inspection of retail food establishments and commercial pools and coordinate property maintenance codes. Reduction in in compliance staff has shifted a portion of the code enforcement burden to building inspections.

## Development Services Program: Inspections

Inspection is responsible for plan review, permitting and inspections of all building projects within the city per applicable building codes and fire codes.



### What we have accomplished

- Increased expertise/certification for plan review by division staff.
- Facilitated cross training and implementation of Fire Code and nuisance code compliance effort.
- Processed 1,300 building and trade permits, and performed 3,460 on-site inspections.
- Implemented existing building code compliance for commercial projects.

### What we expect to accomplish...

- Facilitate pre-final conference program for commercial projects.
- Process 1,300 building and trade permits, and perform 4,800 on-site inspections.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved	Within Division Budget	FY2010 Actual	FY2011 Approved	FY2011 Amended	FY2011 Estimated	FY2013 Approved
<b>Personnel</b>	\$283,154	\$298,430	\$307,410	\$307,410	\$317,918	<b>Total FTEs</b>	5	5	5	5	4.1
<b>Supplies</b>	\$5,743	\$7,758	\$7,758	\$7,726	\$10,731						
<b>Services</b>	\$2,323	\$2,135	\$2,135	\$2,214	\$1,800						
<b>Capital</b>											
<b>Other</b>	\$4,389	\$5,676	\$5,676	\$5,623	\$5,676						
<b>Total</b>	\$295,609	\$314,000	\$322,979	\$322,972	\$336,125						

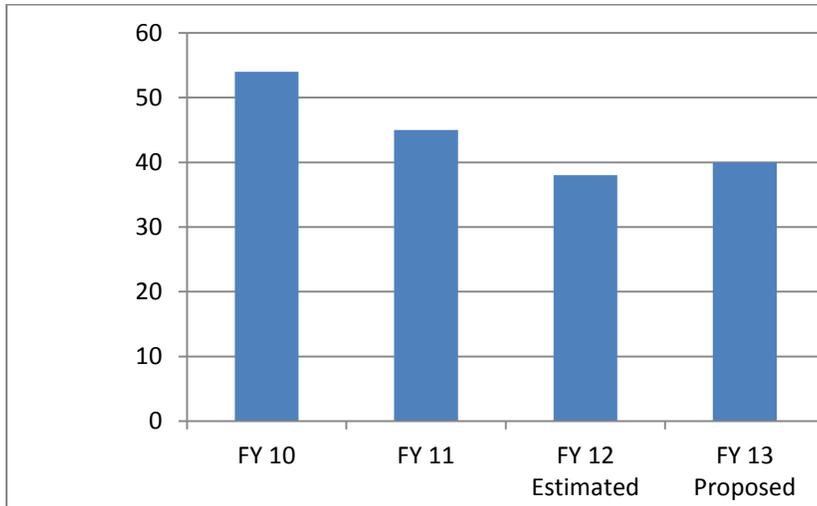
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Commercial Permit Review in 21 days</b>	95%	95%	100%	100%
<b>Residential Permit Review in 14 days</b>	100%	100%	100%	100%
<b>Next Day Inspections</b>	99%	99%	100%	100%
<b>Life Safety/Fire Code Inspection</b>	N/A	N/A	60	100

### Service Impact

Ensure the safety of buildings and structures built in our community and work with those in the industry to maintain a minimum standard of construction quality.

## Development Services Division: Planning

Planning is responsible for consistent enforcement of well-defined land use, zoning and subdivision standards, while developing a proactive relationship with the development community and property owners.



Planning Case Load

- What we have accomplished**
- Completed approval process of 50 subdivision and zoning cases.
  - Developed significant amendments to zoning code.

- What we expect to accomplish...**
- Continue in-house revision of base line zoning ordinances.
  - Complete developer handbook on development process.
  - Implement revised subdivision ordinance.
  - Initiate revision of City Thoroughfare plan.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved	Within Division Budget	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$234,229	\$235,182	\$150,947	\$151,348	\$130,976	<b>Total FTEs</b>	2.1	2.1	2.1	1.8	1.8
<b>Supplies</b>	\$1,160	\$1,500	\$1,500	\$1,700	\$1,575						
<b>Services</b>	\$1,051	\$720	\$15,720	\$15,119	\$960						
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0						
<b>Other</b>	\$827	\$300	\$300	\$300	\$200						
<b>Total</b>	\$237,267	\$237,702	\$168,467	\$168,467	\$133,711						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Commercial Permit Review in 21 days</b>	100%	100%	100%	100%
<b>Residential Permit Review in 14 days</b>	100%	100%	100%	100%
<b>Board Review within Six Weeks</b>	100%	100%	100%	100%
<b>Planning Case Load</b>	54	45	38	40

## Service Impact

Ensure the quality of life in Kerrville by working to ensure logical development and land use to maintain a positive standard for quality development.

**Code Compliance**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$128,042	\$128,182	\$70,044	\$53,524	\$70,044	\$78,279
002	Overtime	\$0	\$500	\$500	\$0	\$500	\$500
004	Longevity	\$712	\$856	\$856	\$797	\$856	\$716
005	Social Security	\$8,693	\$9,806	\$5,358	\$3,962	\$5,358	\$6,027
006	Retirement	\$13,748	\$11,408	\$6,234	\$5,042	\$6,234	\$7,011
007	Group Insurance	\$23,400	\$20,400	\$20,400	\$14,293	\$20,400	\$14,200
010	Travel & Training	\$668	\$2,500	\$2,500	\$1,497	\$2,500	\$2,400
011	Local Meeting Expenses	\$52	\$150	\$150	\$0	\$150	\$150
<b>Total Personnel Services</b>		<b>\$175,315</b>	<b>\$173,803</b>	<b>\$106,043</b>	<b>\$79,114</b>	<b>\$106,043</b>	<b>\$109,283</b>
101	Office Supplies	\$604	\$1,162	\$1,162	\$362	\$1,162	\$1,691
102	Small Tools and Equipment	\$333	\$400	\$400	\$221	\$400	\$400
103	Chemical & Medical Suppli	\$68	\$140	\$140	\$22	\$140	\$140
104	Fuel and Oil Supplies	\$1,711	\$2,500	\$2,500	\$429	\$2,500	\$2,500
107	Wearing Apparel	\$200	\$380	\$380	\$0	\$380	\$650
<b>Total Supplies and Materials</b>		<b>\$2,915</b>	<b>\$4,582</b>	<b>\$4,582</b>	<b>\$1,035</b>	<b>\$4,582</b>	<b>\$5,381</b>
203	Maint. Contracts - Garage	\$3,257	\$3,553	\$3,553	\$2,369	\$3,553	\$3,553
204	Parts - City Garage	\$825	\$800	\$800	\$74	\$800	\$800
212	Repairs - Not City Garage	\$29	\$200	\$200	\$15	\$200	\$200
<b>Total Maintenance and Repairs</b>		<b>\$4,111</b>	<b>\$4,553</b>	<b>\$4,553</b>	<b>\$2,457</b>	<b>\$4,553</b>	<b>\$4,553</b>
301	Telephone Service	\$1,335	\$1,561	\$1,561	\$741	\$1,561	\$720
306	Special Services	\$275	\$0	\$15,000	\$0	\$15,000	\$0
313	Hire of Equipment	\$0	\$200	\$200	\$0	\$200	\$0
<b>Total Services</b>		<b>\$1,610</b>	<b>\$1,761</b>	<b>\$16,761</b>	<b>\$741</b>	<b>\$16,761</b>	<b>\$720</b>
402	Dues and Subscriptions	\$95	\$330	\$330	\$0	\$330	\$270
<b>Total Other Expenses</b>		<b>\$95</b>	<b>\$330</b>	<b>\$330</b>	<b>\$0</b>	<b>\$330</b>	<b>\$270</b>
<b>Department Total</b>		<b>\$184,046</b>	<b>\$185,029</b>	<b>\$132,269</b>	<b>\$83,347</b>	<b>\$132,269</b>	<b>\$120,207</b>
<b>Full Time Employee</b>		<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Building Inspections

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$200,630	\$216,119	\$223,823	\$143,296	\$223,823	\$234,670
002	Overtime	\$219	\$1,800	\$1,800	\$185	\$1,800	\$1,800
004	Longevity	\$1,206	\$1,176	\$1,176	\$572	\$1,176	\$844
005	Social Security	\$14,434	\$16,533	\$17,122	\$11,215	\$17,122	\$18,090
006	Retirement	\$21,722	\$19,235	\$19,920	\$12,829	\$19,920	\$21,046
007	Group Insurance	\$39,000	\$34,000	\$34,000	\$23,224	\$34,000	\$35,500
010	Travel & Training	\$5,725	\$9,368	\$9,368	\$5,370	\$9,368	\$5,968
011	Local Meeting Expenses	\$219	\$200	\$200	\$12	\$200	\$0
<b>Total Personnel Services</b>		<b>\$283,154</b>	<b>\$298,430</b>	<b>\$307,410</b>	<b>\$196,701</b>	<b>\$307,410</b>	<b>\$317,918</b>
101	Office Supplies	\$2,025	\$2,275	\$2,275	\$2,423	\$2,423	\$3,835
102	Small Tools and Equipment	\$415	\$443	\$443	\$438	\$443	\$702
103	Chemical & Medical Suppli	\$20	\$0	\$0	\$19	\$19	\$0
104	Fuel and Oil Supplies	\$1,959	\$3,540	\$3,540	\$1,696	\$3,540	\$4,464
107	Wearing Apparel	\$1,323	\$1,200	\$1,200	\$263	\$1,000	\$1,430
110	Postage	\$0	\$300	\$300	\$0	\$300	\$300
<b>Total Supplies and Materials</b>		<b>\$5,743</b>	<b>\$7,758</b>	<b>\$7,758</b>	<b>\$4,840</b>	<b>\$7,726</b>	<b>\$10,731</b>
203	Maint. Contracts - Garage	\$3,849	\$3,553	\$3,553	\$2,369	\$3,470	\$3,553
204	Parts - City Garage	\$347	\$848	\$848	\$878	\$878	\$848
212	Repairs - Not City Garage	\$44	\$700	\$700	\$0	\$700	\$700
<b>Total Maintenance and Repairs</b>		<b>\$4,239</b>	<b>\$5,101</b>	<b>\$5,101</b>	<b>\$3,247</b>	<b>\$5,048</b>	<b>\$5,101</b>
301	Telephone Service	\$2,323	\$2,135	\$2,135	\$1,254	\$1,500	\$1,800
306	Special Services	\$0	\$0	\$0	\$250	\$250	\$0
313	Hire of Equipment		\$0	\$0	\$464	\$464	\$0
<b>Total Services</b>		<b>\$2,323</b>	<b>\$2,135</b>	<b>\$2,135</b>	<b>\$1,968</b>	<b>\$2,214</b>	<b>\$1,800</b>
402	Dues and Subscriptions	\$151	\$575	\$575	\$95	\$575	\$575
<b>Total Other Expenses</b>		<b>\$151</b>	<b>\$575</b>	<b>\$575</b>	<b>\$95</b>	<b>\$575</b>	<b>\$575</b>
<b>Department Total</b>		<b>\$295,609</b>	<b>\$314,000</b>	<b>\$322,979</b>	<b>\$206,851</b>	<b>\$322,972</b>	<b>\$336,125</b>
<b>Full Time Employee</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Planning**

**Expenditures by Line Item**

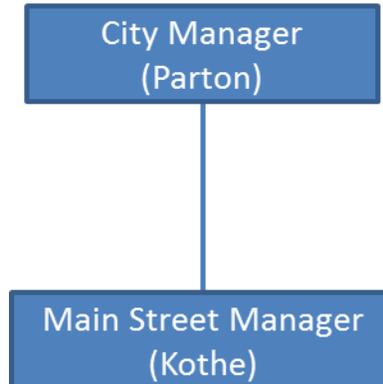
<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$174,998	\$180,153	\$107,879	\$88,088	\$107,879	\$94,064
002	Overtime	\$0	\$0	\$0	\$0	\$0	\$0
004	Longevity	\$1,140	\$1,284	\$1,284	\$1,685	\$1,685	\$724
005	Social Security	\$13,503	\$13,782	\$8,253	\$6,763	\$8,253	\$7,196
006	Retirement	\$19,176	\$16,034	\$9,601	\$8,269	\$9,601	\$8,372
007	Group Insurance	\$23,400	\$20,400	\$20,400	\$11,994	\$20,400	\$14,200
010	Travel & Training	\$215	\$1,490	\$1,490	\$119	\$1,490	\$2,100
011	Local Meeting Expenses	\$1,797	\$2,040	\$2,040	\$1,018	\$2,040	\$4,320
<b>Total Personnel Services</b>		<b>\$234,229</b>	<b>\$235,182</b>	<b>\$150,947</b>	<b>\$117,937</b>	<b>\$151,348</b>	<b>\$130,976</b>
101	Office Supplies	\$1,341	\$1,400	\$1,400	\$1,475	\$1,475	\$1,475
102	Small Tools and Equipments	-\$200	\$0	\$0	\$0	\$0	\$0
110	Postage	\$19	\$100	\$100	\$0	\$100	\$100
111	Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0
112	Computer Software	\$0	\$0	\$0	\$126	\$126	\$0
<b>Total Supplies and Materials</b>		<b>\$1,160</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,600</b>	<b>\$1,700</b>	<b>\$1,575</b>
301	Telephone Service	\$1,051	\$720	\$720	\$97	\$719	\$720
306	Special Services	\$0	\$0	\$15,000	\$6,084	\$14,400	\$0
316	Advertising	\$0	\$0	\$0	\$0	\$0	\$240
<b>Total Services</b>		<b>\$1,051</b>	<b>\$720</b>	<b>\$15,720</b>	<b>\$6,181</b>	<b>\$15,119</b>	<b>\$960</b>
402	Dues and Subscriptions	\$827	\$300	\$300	\$118	\$300	\$200
<b>Total Other Expenses</b>		<b>\$827</b>	<b>\$300</b>	<b>\$300</b>	<b>\$118</b>	<b>\$300</b>	<b>\$200</b>
<b>Department Total</b>		<b>\$237,267</b>	<b>\$237,702</b>	<b>\$168,467</b>	<b>\$125,836</b>	<b>\$168,467</b>	<b>\$133,711</b>
<b>Full Time Employee</b>		<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Community Affairs Department

\$190,618

## Department Mission Statement

To encourage civic, social and economic welfare, to foster civic pride and cooperation, and to enhance the aesthetic, historical and cultural aspects of Kerrville through programming and public communications.



## Department Programs

### Community Affairs

All three departments work concurrently to provide the City of Kerrville sound business development, public affairs and special project (s) activities.

### Business Development - \$66,888

Community affairs program is responsible for business development activities through the main street program (KMS), the economic improvement corporation (EIC) and the Economic Development Strategic Plan's (EDSP) incentive policy committee.

The KMS activities are administrated by the main street manager with assistance from the advisory board and hundreds of volunteers. The 58 block area known as the Main Street District is eligible for all local, state and national resources.

The administrative services contract between the City of Kerrville and the EIC board calls for administrating the sales tax funds collected for economic development. Duties include assisting the EIC board with its charge of reviewing, analyzing and recommending funding of projects to the city council. Also, other duties are assisting applicants with submittal requirements, project management once projects are approved and close-outs.

The EDSP was funded and accepted by EIC in 2008 as the plan for economic development for city of Kerrville and Kerr County. As a part of the 'action items', an incentive policy committee was appointed with the express intent of developing an incentive policy to include 4B funds as well as other economic development tools. Administration of applications and project management are a part of the business program department.

## Main Street - \$71,121

The main street program has been in existence since 1995 and has been honored as a National Main Street City annually since 1999. In addition, Kerrville Main Street received the Preserve America designation in 2004. Since the inception of the Kerrville Main Street program in 1995 there has been \$66,867,720 in private re-investment in the Kerrville Main Street district. The average private re-investment per community across the nation is \$9,513,151 according to the National Trust for Historic Preservation. In other words, our local return on investment is \$46 in private monies for every \$1 in public monies whereas the national re-investment ratio is \$25 to \$1. Kerrville Main Street offers the four point method for a comprehensive commercial district revitalization strategy. The four areas of work are organization, promotion, design and economic restructuring.

## Public Affairs & Special Projects - \$52,609

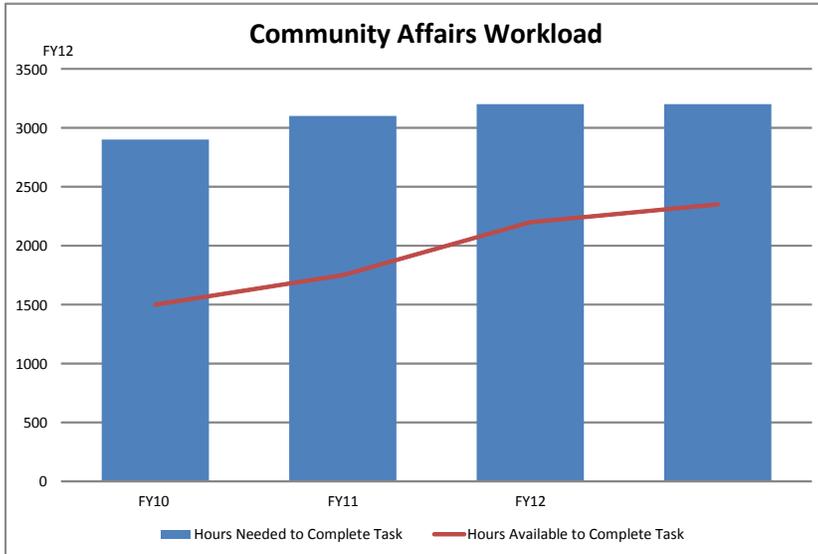
The primary function of public affairs and special projects for the City of Kerrville is to provide official communication with the general public, other governmental agencies and the media. In addition, we publicize events and provide official public safety information to the media and general public. Ongoing activities include a variety of media applications, special event and public appearances. Although each city department is responsible for certain information and representation, most functions are funneled through the city manager's office and ultimately to the community affairs department for organization, production and implementation.

## Community Affairs Department FY2013 Personnel Count – by Programs

Programs	Public Affairs Director	Main Street Manager	Total
Business Development	0.50	0.05	0.55
Main Street	0.10	.90	1.0
Public Affairs & Special Projects	0.40	0.05	0.45
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>

## Community Affairs: Business Development

Business development is responsible for facilitating new business development and existing business expansion through EIC and incentive policy management.



### What we have accomplished.

- Effectively managed numerous special projects
- Completed EIC improvement projects
- Continued development of Public Affairs division
- Enhanced internal/external communications

### What we expect to accomplish....

- Complete ongoing special projects
- Research and develop new programming for Community Affairs
- Improve collaboration with KEDC regarding proactive development of target markets.
- Elevate Main Street Advisory Board activities

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$56,459	\$55,083	\$55,083	\$55,184	\$59,417	Director	.50	.50	.50	.50	.50
<b>Supplies</b>	\$1,462	\$1,140	\$1,140	\$1,270	\$2,053	Main Street Mgr.	.05	.05	.05	.05	.05
<b>Services</b>	\$2,731	\$4,067	\$4,067	\$3,821	\$4,014	Total FTEs	.55	.55	.55	.55	.55
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0						
<b>Other</b>	\$1,070	\$1,253	\$1,253	\$1,257	\$1,404						
<b>Total</b>	\$61,722	\$61,543	\$61,543	\$61,533	\$66,888						

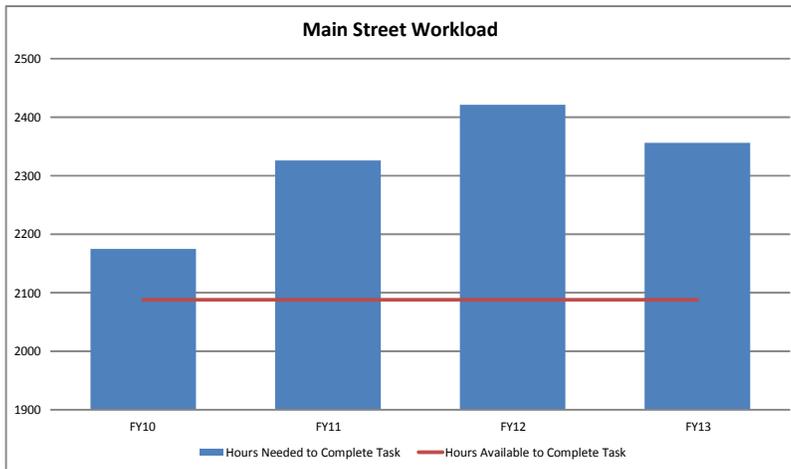
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Number of New Businesses Added</b>	5	9	7*	8
<b>Number of New Businesses Assisted</b>	14	9	7*	12
<b>Number of EIC Projects Managed</b>	3	2	4	6

## Service Impact

Business recruitment, expansion, retention.

## Community Affairs: Main Street

Main street program is an economic development program within the context of historic preservation.



### What we have accomplished.

- Completed first downtown Public Art Project
- Successfully marketed Kerrville through various media outlets (TV, radio, newsprint ads, special events, etc.)
- Produced 4 special events, including Moonlight Drive
- Achieved National Main Street Status

### What we expect to accomplish.

- Achieve National Main Street Status
- Explore possible additions to Main Street Incentives
- Begin work on second public art piece
- Create & Implement parking strategy

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$60,032	\$58,569	\$58,569	\$58,677	\$63,178	Director	.10	.10	.10	.10	.10
<b>Supplies</b>	\$1,555	\$1,213	\$1,213	\$1,350	\$2,183	Main Street Mgr.	.90	.90	.90	.90	.90
<b>Services</b>	\$2,904	\$4,324	\$4,324	\$4,063	\$4,268	Total FTEs	1.0	1.0	1.0	1.0	1.0
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0						
<b>Other</b>	\$1,137	\$1,332	\$1,332	\$1,336	\$1,492						
<b>Total</b>	\$65,628	\$65,438	\$65,438	\$65,427	\$71,121						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b><u>New Businesses Added</u></b>				
<b>Total</b>	2	4	5	2
<b>Net Gain</b>	2	3	4	1
<b>New Jobs Created</b>	4	8	10	4
<b>Total Number of Attendees/Spectators</b>	8,020	8,547	9,225	10,825

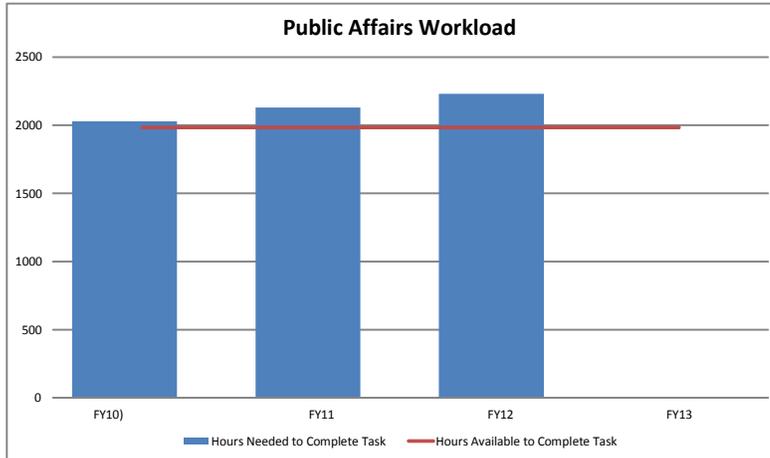
\*100 floats is our capacity

## Service Impact

Economic development and historic preservation

## Community Affairs: Public Affairs and Special Projects

Public affairs program provides official communication to the general public, other governmental agencies and the media. Special projects include unique, non-scheduled events and projects.



### What we have accomplished.

- Established a stronger presence in social media
- Established a quarterly newsletter
- Enhanced Constant Contact coverage
- Continued open communication for all media outlets

### What we expect to accomplish.

- Broaden our service delivery with new programs
- Continue facilitating professionally produced new events
- Refine reporting system to traditional media
- Develop new initiatives for highest & best use of the Plaza

Funding Needs					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$44,407	\$43,324	\$43,324	\$43,404	\$46,733
<b>Supplies</b>	\$1,150	\$897	\$897	\$999	\$1,615
<b>Services</b>	\$2,148	\$3,199	\$3,199	\$3,006	\$3,157
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0
<b>Other</b>	\$841	\$985	\$985	\$989	\$1,104
<b>Total</b>	\$48,546	\$48,405	\$48,405	\$48,397	\$52,609

Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Director</b>	.40	.40	.40	.40	.40
<b>Main Street Mgr.</b>	.05	.05	.05	.05	.05
<b>Total FTEs</b>	.45	.45	.45	.45	.45

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Number of Press Releases</b>				
<b>Public Affairs</b>	108	180	220	210
<b>Main Street</b>	17	12	15	16
<b>Number of Electronic Newsletters</b>				
<b>Main Street</b>	30	32	34	34
<b>Number of Radio Interviews</b>				
<b>Main Street</b>	20	19	20	22
<b>Number of Radio Ads</b>				
<b>Main Street</b>	36	36	40	48
<b>Number of Visitor Center Contacts</b>	851	860	880	875
<b>Number of Newsprint Ads</b>				
<b>Main Street</b>	14	14	15	18

## Service Impact

Media and community relations

## Community Affairs

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$117,833	\$117,972	\$117,972	\$72,820	\$117,972	\$121,208
004	Longevity	\$884	\$980	\$980	\$1,034	\$1,034	\$860
005	Social Security	\$8,828	\$9,025	\$9,025	\$5,820	\$9,025	\$9,272
006	Retirement	\$12,683	\$10,500	\$10,500	\$6,747	\$10,500	\$10,788
007	Group Insurance	\$15,600	\$13,600	\$13,600	\$8,400	\$13,600	\$14,200
010	Travel & Training	\$4,079	\$3,900	\$3,900	\$891	\$3,900	\$5,000
011	Local Meeting Expenses	\$991	\$1,000	\$1,000	\$1,235	\$1,235	\$2,000
013	Vehicle Allowance	\$0	\$0	\$0	\$0	\$0	\$6,000
<b>Total Personnel Services</b>		<b>\$160,898</b>	<b>\$156,976</b>	<b>\$156,976</b>	<b>\$96,946</b>	<b>\$157,265</b>	<b>\$169,328</b>
101	Office Supplies	\$3,149	\$2,500	\$2,500	\$2,052	\$2,500	\$5,000
102	Small Tools and Equipment	\$200	\$0	\$0	\$146	\$146	\$0
106	Janitorial Supplies	\$79	\$50	\$50	\$237	\$237	\$0
108	Other Supplies	\$249	\$0	\$0	\$37	\$37	\$0
110	Postage	\$6	\$100	\$100	\$0	\$100	\$100
112	Computer Software Purchases	\$485	\$600	\$600	\$0	\$600	\$750
<b>Total Supplies and Materials</b>		<b>\$4,168</b>	<b>\$3,250</b>	<b>\$3,250</b>	<b>\$2,472</b>	<b>\$3,619</b>	<b>\$5,850</b>
202	Buildings & Structures	\$606	\$500	\$500	\$512	\$512	\$0
<b>Total Maintenance and Repairs</b>		<b>\$606</b>	<b>\$500</b>	<b>\$500</b>	<b>\$512</b>	<b>\$512</b>	<b>\$0</b>
301	Telephone Service	\$976	\$840	\$840	\$495	\$840	\$1,440
302	Light and Power	\$1,925	\$2,000	\$2,000	\$1,290	\$2,000	\$0
303	Natural Gas	\$386	\$500	\$500	\$376	\$500	\$0
304	Water and Sewer	\$344	\$300	\$300	\$228	\$300	\$0
306	Special Services	\$1,540	\$3,000	\$3,000	\$1,655	\$2,200	\$5,000
307	Insurance	\$0	\$0	\$0	\$100	\$100	\$0
313	Hire of Equipment	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
316	Advertising	\$2,612	\$3,950	\$3,950	\$1,908	\$3,950	\$5,000
<b>Total Services</b>		<b>\$7,784</b>	<b>\$11,590</b>	<b>\$11,590</b>	<b>\$6,053</b>	<b>\$10,890</b>	<b>\$11,440</b>
402	Dues and Subscriptions	\$1,340	\$1,570	\$1,570	\$1,416	\$1,570	\$2,000
404	Finance Charges/Late Fees	\$72	\$0	\$0	\$0	\$0	\$0
405	Other Charges	\$1,029	\$1,500	\$1,500	\$20	\$1,500	\$2,000
<b>Total Other Expenses</b>		<b>\$2,442</b>	<b>\$3,070</b>	<b>\$3,070</b>	<b>\$1,436</b>	<b>\$3,070</b>	<b>\$4,000</b>
<b>Department Total</b>		<b>\$175,897</b>	<b>\$175,386</b>	<b>\$175,386</b>	<b>\$107,418</b>	<b>\$175,356</b>	<b>\$190,618</b>
<b>Full Time Employee</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

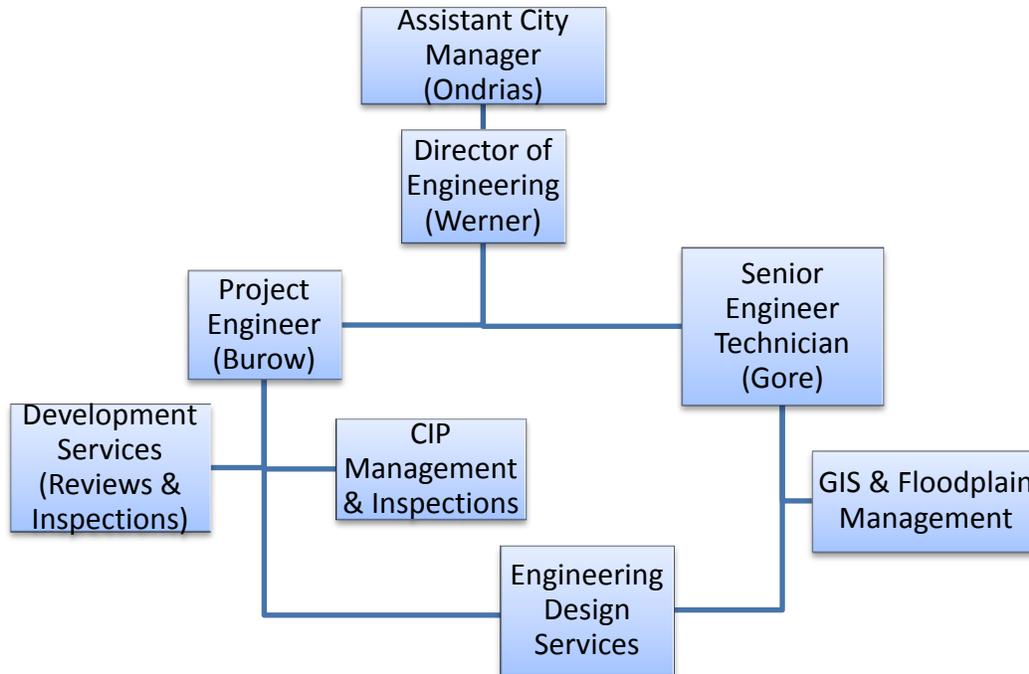
# Engineering Department

\$365,460

## Department Mission Statement

The engineering department is committed to provide consistent, thorough, and accurate professional engineering services, support, and oversight to ensure efficient, economic, and safe development of public infrastructure constructed as part of private or capital improvement projects.

## Department Programs



### Development Services (Reviews & Inspections) - \$54,819

The development services program for the engineering department includes the project engineer providing plan reviews for private developments involving public infrastructure to ensure compliance with city and state design standards, specifications, and engineering principles. Construction Inspections are also provided under this program for all developments or other construction activity involving public infrastructure.

### CIP Management and Inspections - \$182,730

The CIP management and inspections program under the engineering department includes providing design, inspections, construction administration services, and contract management services for the city's CIP.

### GIS and Floodplain Management - \$54,819

The GIS aspects of this program involves managing the ongoing implementation of the city's geographical information system (GIS) by configuring and maintaining the city's GIS data (utility lines, property boundaries, easements, streets, etc.), while systematically updating and retaining data for record drawings, plats, and easements. The floodplain management duties include reviewing floodplain development permits, elevation certificates, and all construction activity within the city's designated floodplains to ensure compliance with the city's adopted floodplain management ordinance.

## Engineering Design Services - \$73,092

Engineering design services are provided by the engineering department by providing in-house civil construction plans, details, and specifications for various CIP and special projects; analysis and calculations of the city's existing water & sewer systems; support data to other design consultants or agencies; easement acquisition and coordination.

## Engineering Department FY2013 Personnel Count – by Programs

Programs	Director	Project Engineer	Senior Eng. Tech.	Inspectors	Total
Development Services	0.15	0.30		1.0	1.45
CIP Management & Inspections	0.50	0.60		2.0	3.10
GIS Floodplain Management	0.15		0.75		0.90
Engineer Design Services	0.20	0.1	0.25		0.55
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>3.0</b>	<b>6.00</b>

## Engineering Department – Program Performance Measures

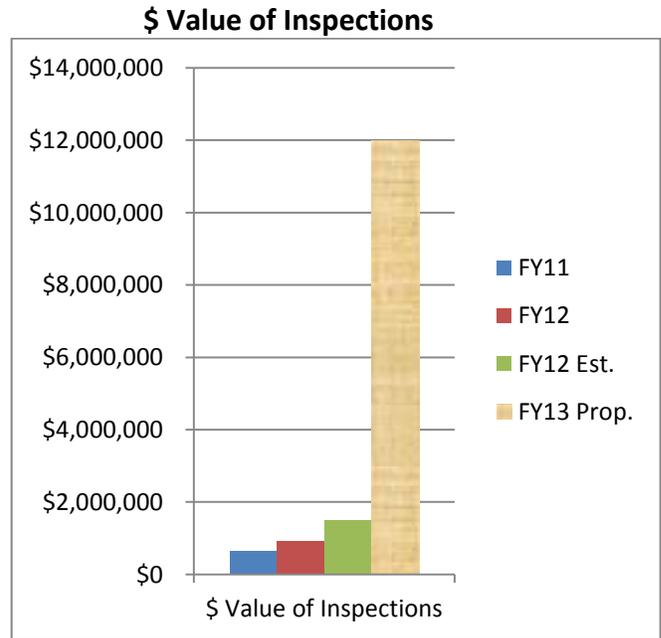
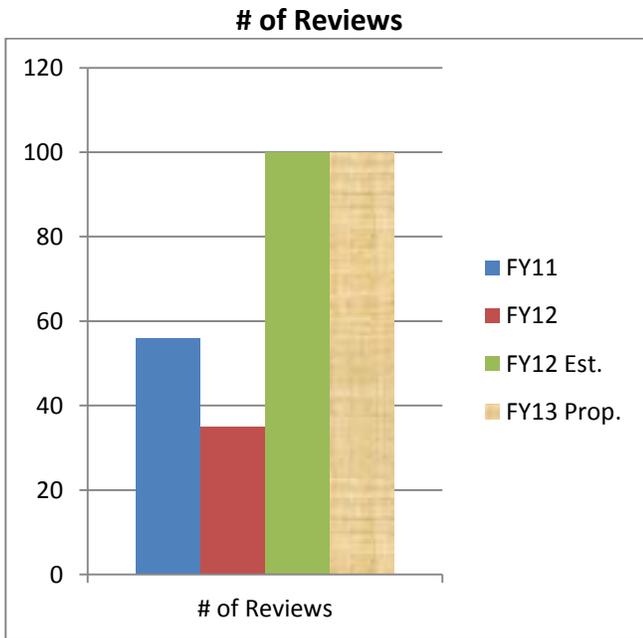
### Program: Development Services

The development services program provides plan reviews to ensure compliance with city and state design standards, specifications, and engineering principles. Construction inspections are also provided under this program for all developments or other construction activity involving public infrastructure.

	Director	Project Engineer	Senior Eng. Tech.	Inspectors	Total
<b>Personnel Count</b>	0.15	0.30		1.0	1.45

Development Services - Funding Needs			
	FY11 Actual	FY12 Budget	FY13 Proposed
<b>Personnel</b>	\$51,199.51	\$51,463.53	\$51,527.28
<b>Supplies</b>	\$1,274.82	\$1,365.26	\$1,356.60
<b>Services</b>	\$1,005.76	\$896.02	\$813.00
<b>Other Expenses</b>	\$1,069.15	\$1,099.13	\$1,122.09
<b>Capital</b>	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$54,549.23</b>	<b>\$54,823.94</b>	<b>\$54,818.97</b>

Outcome Measure	FY11	FY12	FY12 Estimate	FY13 Proposed
# of Reviews	56	35	100	100
\$ Value of Inspections	\$640,776.00	\$914,497.00	\$1,500,000	\$12,000,000



## Program: CIP Management & Inspections

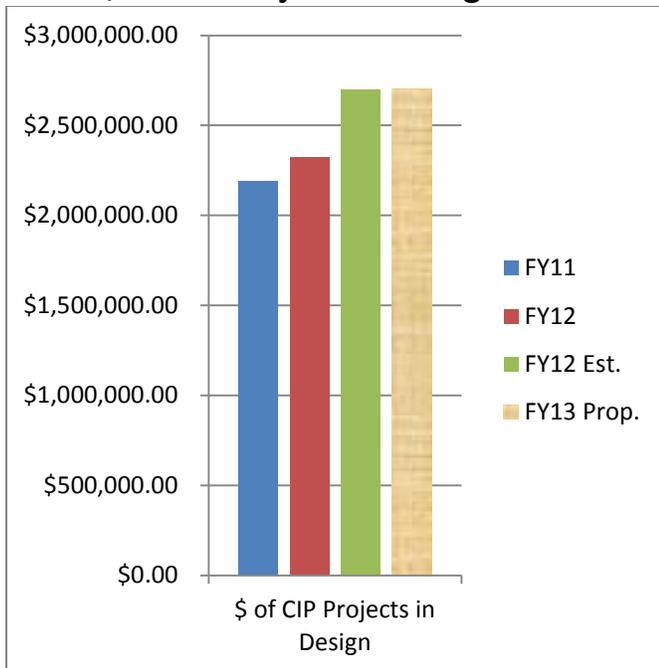
The CIP management and inspections program includes providing design, inspections, construction administration services, and contract management services for the city's CIP.

	Director	Project Engineer	Senior Eng. Tech.	Inspectors	Total
Personnel Count	0.50	0.60		2.0	3.10

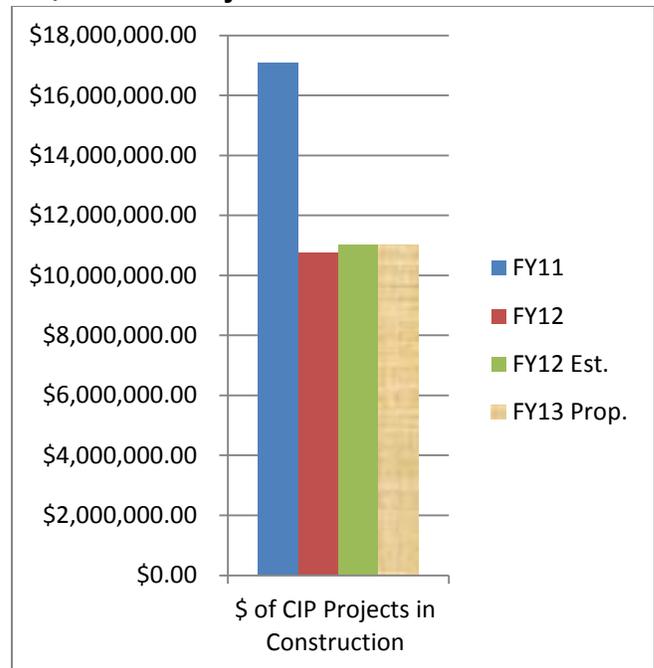
CIP Management & Inspections - Funding Needs			
	FY11 Actual	FY12 Budget	FY13 Proposed
Personnel	\$170,665.02	\$171,545.12	\$171,757.60
Supplies	\$4,249.39	\$4,550.88	\$4,522.00
Services	\$3,352.54	\$2,986.74	\$2,710.00
Other Expenses	\$3,563.84	\$3,663.75	\$3,740.29
Capital	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$181,830.78</b>	<b>\$182,746.48</b>	<b>\$182,729.89</b>

Outcome Measure	FY11	FY12	FY12 Est.	FY13 Prop.
\$ of CIP Projects in Design	\$2,190,134.00	\$2,321,365.00	\$2,700,000.00	\$2,700,000.00
\$ of CIP Projects in Construction	\$17,068,921.00	\$10,749,148.50	\$11,000,000.00	\$11,000,000.00

**\$ of CIP Projects in Design**



**\$ of CIP Projects in Construction**



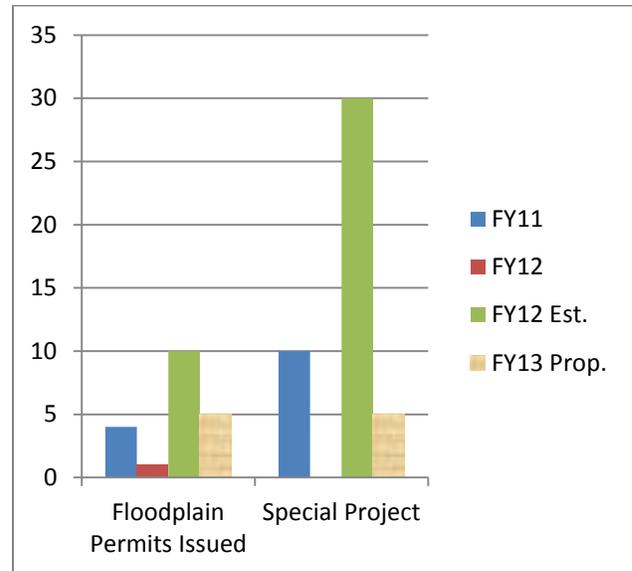
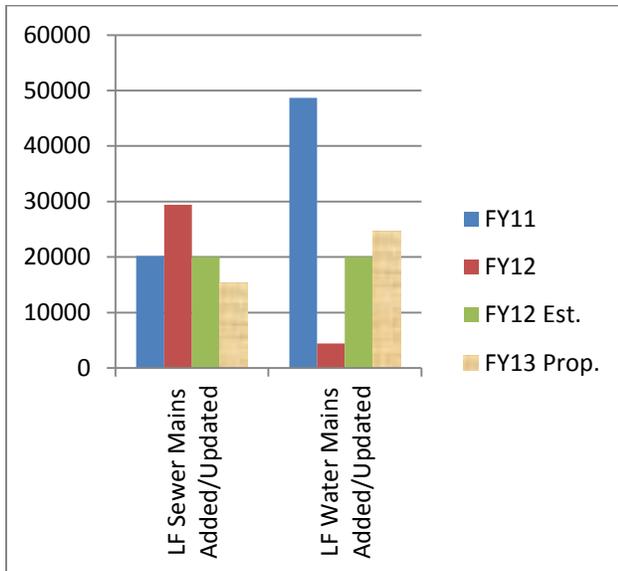
## Program: GIS and Floodplain Management

The GIS aspects of this program involves managing the ongoing implementation of the city’s geographical information system (GIS) by configuring and maintaining the city’s GIS data (utility lines, property boundaries, easements, streets, etc.), while systematically updating and retaining data for record drawings, plats, and easements. The floodplain management duties include reviewing floodplain development permits, elevation certificates, and all construction activity within the city’s designated floodplains to ensure compliance with the city’s adopted floodplain management ordinance.

	Director	Project Engineer	Senior Eng. Tech.	Inspectors	Total
Personnel Count	0.15		0.75		0.90

GIS & Floodplain Management - Funding Needs			
	FY11 Actual	FY12 Budget	FY13 Proposed
Personnel	\$51,199.51	\$51,463.53	\$51,527.28
Supplies	\$1,274.82	\$1,365.26	\$1,356.60
Services	\$1,005.76	\$896.02	\$813.00
Other Expenses	\$1,069.15	\$1,099.13	\$1,122.09
Capital	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$54,549.23</b>	<b>\$54,823.94</b>	<b>\$54,818.97</b>

Outcome Measure	FY11	FY12	FY12 Estimated	FY13 Proposed
Linear Feet of Sewer Mains Added/Updated	20,221	29,421.00	20,000	15,280
Linear Feet of Water Mains Added/Updated	48,679	4,446	20,000	24,560
Floodplain Permits Issued	4	1	10	5
Special Project	10	N/A	30	5



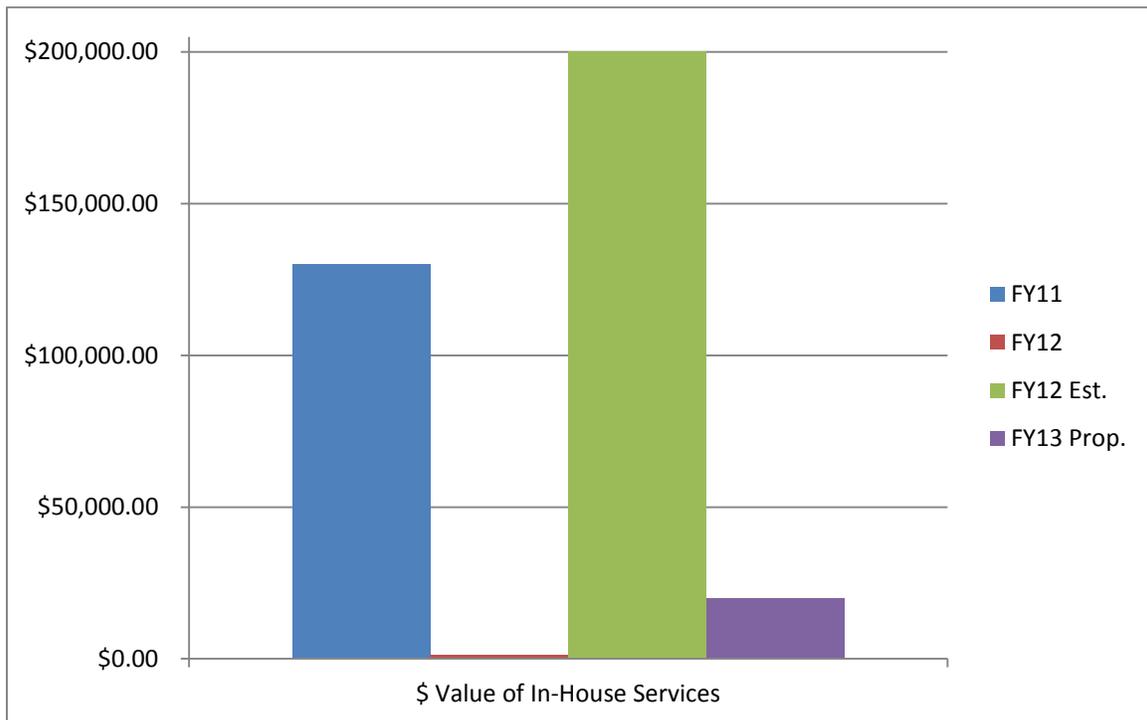
## Program: Engineering Design Services

Engineering design services provide in-house civil construction plans, details, and specifications for various CIP and special projects; analysis and calculations of the city's existing water & sewer systems; support data to other design consultants or agencies; easement acquisition and coordination.

	Director	Project Engineer	Senior Eng. Tech.	Inspectors	Total
<b>Personnel Count</b>	0.20	0.1	0.25		0.55

Engineering Design Services - Funding Needs			
	FY11 Actual	FY12 Budget	FY13 Proposed
<b>Personnel</b>	\$68,266.01	\$68,618.05	\$68,703.04
<b>Supplies</b>	\$1,699.75	\$1,820.35	\$1,808.80
<b>Services</b>	\$1,341.02	\$1,194.70	\$1,084.00
<b>Other Expenses</b>	\$1,425.53	\$1,465.50	\$1,496.12
<b>Capital</b>	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$72,732.31</b>	<b>\$73,098.59</b>	<b>\$73,091.96</b>

Outcome Measure	FY11	FY12	FY12 Estimated	FY13 Proposed
\$ Value of In-house Services	\$130,000.00	\$ 1,200.00	\$200,000.00	\$20,000.00



## Engineering

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$247,286	\$255,696	\$255,696	\$165,459	\$255,696	\$254,068
002	Overtime	\$1,410	\$6,170	\$6,170	\$2,835	\$6,170	\$6,170
004	Longevity	\$2,629	\$2,496	\$2,496	\$1,647	\$2,496	\$1,708
005	Social Security	\$17,455	\$19,561	\$19,561	\$12,773	\$19,561	\$19,908
006	Retirement	\$26,921	\$22,757	\$22,757	\$15,284	\$22,757	\$23,161
007	Group Insurance	\$41,902	\$34,000	\$34,000	\$25,589	\$34,000	\$35,500
010	Travel & Training	\$2,337	\$2,410	\$2,410	\$219	\$2,410	\$2,400
011	Local Meeting Expenses	\$0	\$0	\$0	\$107	\$107	\$0
012	Certification Pay	\$0	\$0	\$0	\$400	\$400	\$600
<b>Total Personnel Services</b>		<b>\$339,941</b>	<b>\$343,090</b>	<b>\$343,090</b>	<b>\$224,313</b>	<b>\$343,597</b>	<b>\$343,515</b>
101	Office Supplies	\$700	\$2,000	\$2,000	\$686	\$2,000	\$2,000
102	Small Tools and Equipment	-\$53	\$444	\$444	\$0	\$444	\$444
103	Chemical & Medical Supplies	\$29	\$42	\$42	\$24	\$42	\$0
104	Fuel and Oil Supplies	\$6,507	\$5,316	\$5,316	\$2,674	\$5,200	\$5,300
105	Food Supplies	\$26	\$0	\$0	\$2	\$2	\$0
106	Janitorial Supplies	\$17	\$100	\$100	\$0	\$100	\$100
107	Wearing Apparel	\$1,273	\$1,200	\$1,200	\$272	\$650	\$1,200
110	Postage	\$18	\$100	\$100	\$54	\$100	\$100
<b>Total Supplies and Materials</b>		<b>\$8,517</b>	<b>\$9,202</b>	<b>\$9,202</b>	<b>\$3,712</b>	<b>\$8,537</b>	<b>\$9,144</b>
203	Maint. Contracts - Garage	\$5,460	\$5,460	\$5,460	\$3,640	\$5,460	\$5,460
204	Parts - City Garage	\$645	\$1,000	\$1,000	\$1,113	\$1,113	\$1,030
205	Office Equipment Maintenance	\$0	\$1,404	\$1,404	\$0	\$1,404	\$800
212	Repairs - Not City Garage	\$58	\$73	\$73	\$44	\$73	\$73
217	Software Maintenance	\$4,043	\$2,000	\$2,000	\$1,891	\$2,000	\$2,000
<b>Total Maintenance and Repairs</b>		<b>\$10,206</b>	<b>\$9,937</b>	<b>\$9,937</b>	<b>\$6,687</b>	<b>\$10,050</b>	<b>\$9,363</b>
301	Telephone Service	\$2,643	\$2,469	\$2,469	\$1,334	\$2,469	\$2,520
<b>Total Services</b>		<b>\$2,643</b>	<b>\$2,469</b>	<b>\$2,469</b>	<b>\$1,334</b>	<b>\$2,469</b>	<b>\$2,520</b>
402	Dues and Subscriptions	\$905	\$795	\$795	\$405	\$795	\$918
405	Other Charges	\$60	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$965</b>	<b>\$795</b>	<b>\$795</b>	<b>\$405</b>	<b>\$795</b>	<b>\$918</b>
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$362,273</b>	<b>\$365,493</b>	<b>\$365,493</b>	<b>\$236,451</b>	<b>\$365,449</b>	<b>\$365,460</b>
<b>Full Time Employee</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

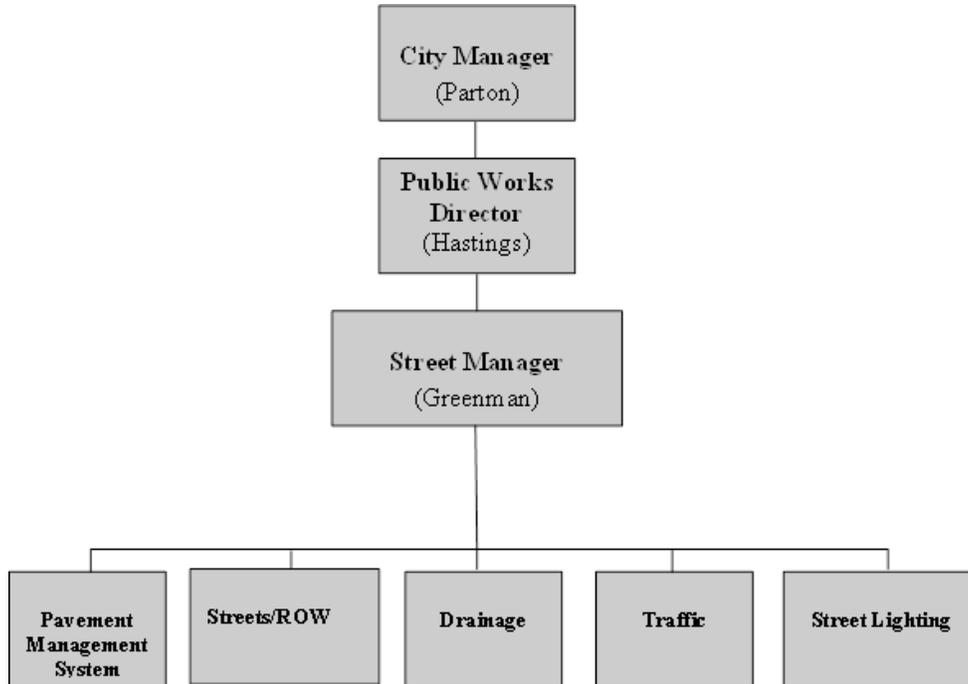
# Public Works Department – Street Division

\$2,064,602

## Department Mission Statement

To improve the quality of life of our customers through administration, construction, maintenance and operation of existing and proposed street, drainage, water, wastewater, solid waste and other capital infrastructure.

## Street Division Programs



### Pavement Management System - \$890,560

Pavement rehabilitation including crack seal, pothole repair, utility repairs, overlay, and reconstruction. The material portion of the budget that is allocated specifically for overlays, and reconstruction is \$600,000 for FY 13.

### Streets/ROW - \$299,542

Street and right of way (ROW) operation and maintenance including herbicide, street sweeping, alley repair, sight obstruction removal, tree trimming, mowing right of way, and bridge work.

### Drainage - \$299,542

Operation and maintenance of all drainage facilities in city or state highway right of way within the Kerrville corporate city limits.

### Traffic - \$224,667

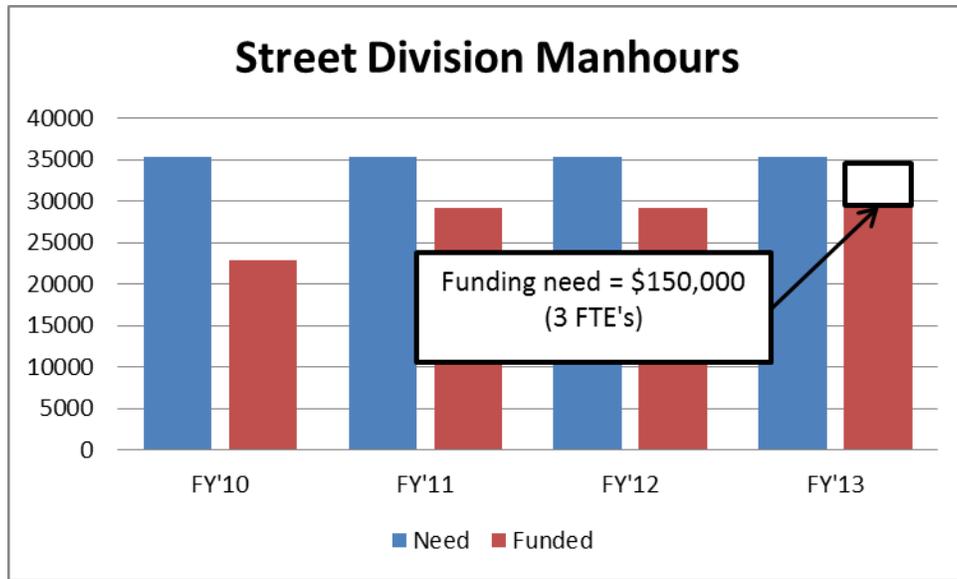
Operation, maintenance, and installation of all traffic control devices in city right of way in the corporate limits.

## Street Lighting - \$350,291

Streets lights are operated and maintained by KPUB with a monthly bill paid by the street division.

### Public Works – Street Division FY2013 Personnel Count – by Program

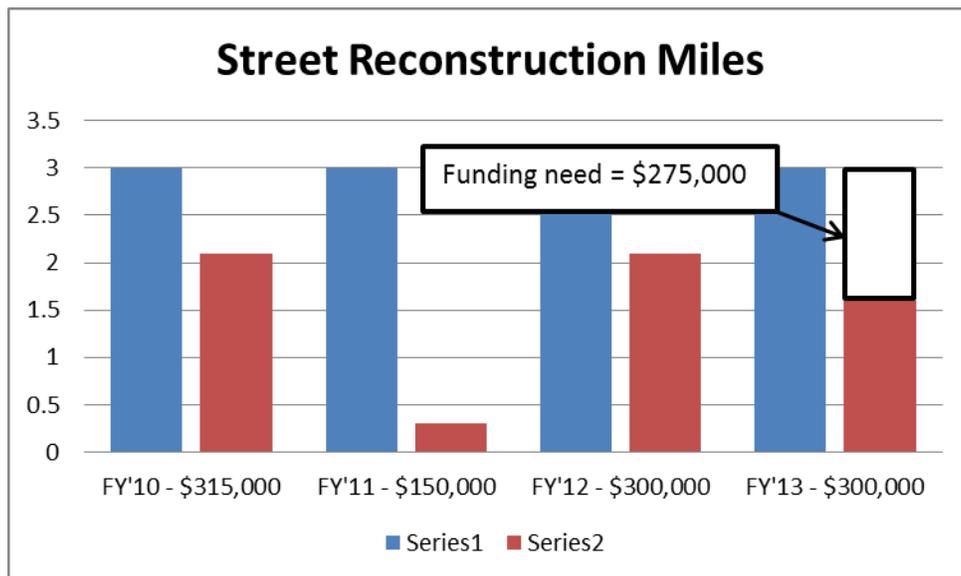
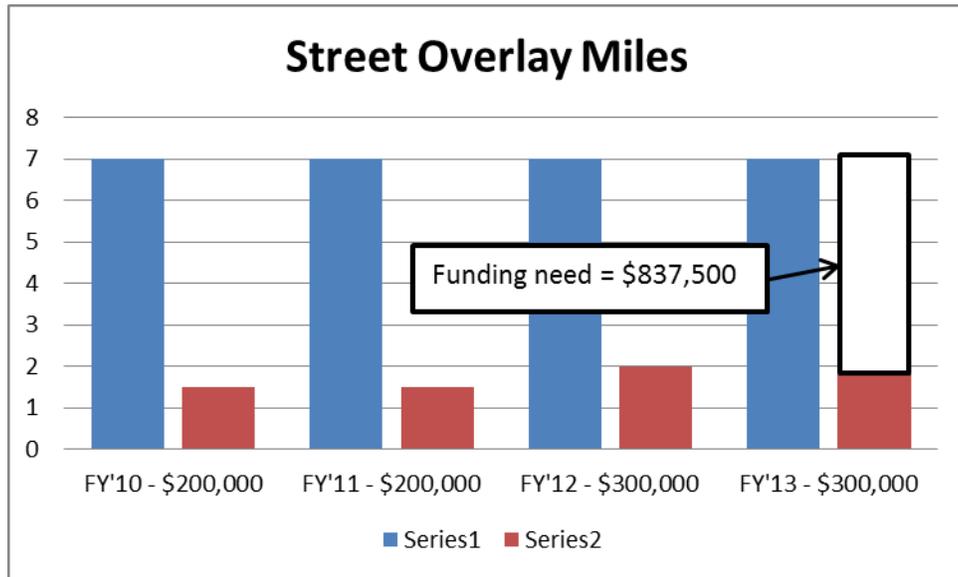
Programs	PW Director	Admin. Assist.	Street Manager	Assist. Street Manager	Crew Leader	Equipment Operator	Traffic Tech.	Maintenance Worker	Total
Traffic	0.2	0.2	0.2	0.2	0.2		1	1	3
Street Lighting	0.2	0.2	0.2	0.2	0.2				1
Drainage	0.2	0.2	0.2	0.2	0.2	1.66		1.33	4
Pavement Management System	0.2	0.2	0.2	0.2	0.2	1.66		1.33	4
Streets/ROW	0.2	0.2	0.2	0.2	0.2	1.66		1.33	4
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>5</b>	<b>16</b>

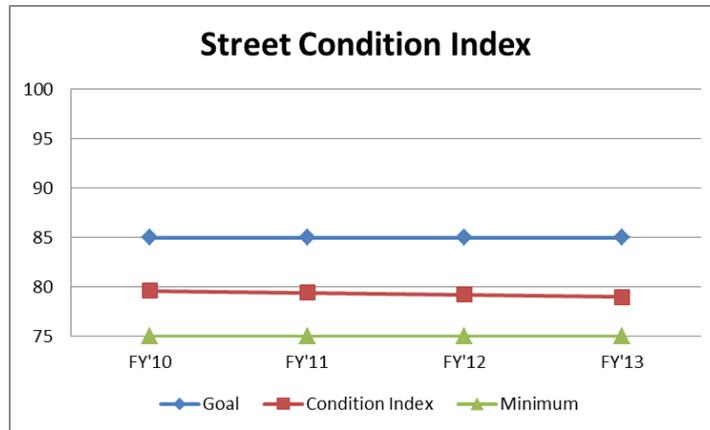


CATEGORY	2009			2010			TBD			IMPROVED	IMPROVED
	CREW OF 11	OF 11	AS NEEDED	PHASE 1 CREW OF 14	ADD 3 OF 14	2010 AS NEEDED	PHASE 2 CREW OF 17	ADD 3 OF 17	TBD AS NEEDED	SERVICES	SERVICES
ASPHALT REPAIR	Proactive	Scheduled	As Needed	Proactive	Scheduled	As Needed	Proactive	Scheduled	As Needed	PHASE 1	PHASE 2
POTHoles	X			X			X			NO	NO
UTILITY CUT REPAIR		X			X			X		NO	NO
SHOULDER REPAIR			X			X	X			NO	YES
CRACK SEALING			X			X	X			NO	YES
STREET REPAIR			X		X		X			YES	YES
PAVING	<>	<>	<>		X		X			YES	YES
CHIP SEAL	<>	<>	<>		X		X			YES	YES
<b>STREETS</b>											
SWEEP-CLEAN			X			X		X		NO	YES
HERBICIDE			X			X		X		NO	YES
ALLEYS			X			X			X	NO	NO
TREE TRIMMING			X			X		X		NO	YES
MOW R. O. W.			X			X		X		NO	YES
BRIDGE WORK			X			X		X		NO	YES
STREET OTHER			X			X			X	NO	NO
<b>DRAINAGE</b>											
CLEAN INLETS			X			X		X		NO	YES
MOW DITCHES			X			X		X		NO	YES
CLEAN DITCHES			X		X		X			YES	YES
DRAIN REPAIR			X			X		X		NO	YES
<b>LANDFILL</b>											
MOW			X			X		X		NO	YES
ROAD REPAIRS			X		X		X			YES	YES
OTHER			X			X			X	NO	NO
<b>TRAFFIC</b>											
DATA COLLECTION			X			X			X	NO	NO
MAKE SIGNS			X			X			X	NO	NO
INSTALL DEVICES			X			X		X		NO	YES
REPAIR DEVICES			X			X			X	NO	NO
TRAFFIC CONTROL			X			X			X	NO	NO
SIGNALS			X			X		X		NO	YES
DEVICE INSP.	<>	<>	<>	<>	<>	<>		X		NO	YES
MOWING			X			X		X		NO	YES
<b>MISCELLANEOUS</b>											
MAIN ST.-DISTRICT			X			X		X		NO	YES
RECYCLE CENTER			X			X		X		NO	YES
INTERNAL SUPPORT			X			X			X	NO	NO
STREET LIGHTING			X			X			X	NO	NO
PARADES/EVENTS			X			X			X	NO	NO
EMERGENCIES			X			X			X	NO	NO
CONCRETE WORK			X			X		X		NO	YES
NOT PROVIDED <>	Proactive	Scheduled	As Needed	Proactive	Scheduled	As Needed	Proactive	Scheduled	As Needed		

**Program: Pavement Management System**

The street division is responsible for maintaining 142 miles of streets. The needs identified in the graphs below assume a 15-year street rehabilitation program (i.e. 10 miles/year). Street rehabilitation consists of asphalt overlays, and asphalt street reconstruction.





- What we have accomplished**
1. Overlaid 2 miles
  2. Reconstructed 2.1 miles
  3. Reconstructed Library site and parking lot

- What we expect to accomplish**
1. Overlay 1.6 miles
  2. Reconstruct 2 miles

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$333,548	\$337,771	\$345,350	\$345,350	\$369,472						
<b>Supplies</b>	\$36,641	\$40,052	\$39,923	\$39,925	\$37,117						
<b>Services</b>	\$143,961	\$147,492	\$156,119	\$156,119	\$129,331	Total FTEs	4	4	4	4	4
<b>Capital</b>	\$9,595	\$8,845	\$8,845	\$8,843	\$44,662						
<b>Other</b>	\$189,115	\$268,146	\$311,410	\$311,410	\$309,978						
<b>Total</b>	\$712,861	\$802,306	\$861,646	\$861,646	\$890,560						

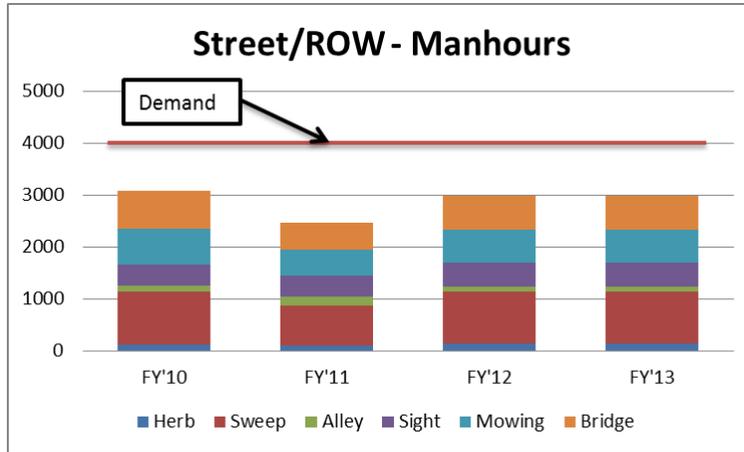
Performance Measures				
Pavement Management System	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Condition Index Rating</b>	80	79	79	79
<b>Street miles crack sealed</b>	10	15.4	10	10
<b>Street miles overlaid</b>	1.4	3.25	2	2
<b>Street miles reconstructed</b>	1.2	0.55	2.1	2

**Service Impact**

It is imperative that pavement rehabilitation including crack seal, pothole repair, utility repairs, overlay, and reconstruction, is performed on a regular basis, and that it is funded at levels to ultimately reach the goal of an overall condition index of 85 or higher. At the current and proposed funding levels, Kerrville’s condition index drops each year getting closer to the minimum level of 75 (as established by Resolution 038-2004). Kerrville’s bond rating will be affected if the overall condition index drops below 75.

**Program: Streets/ROW**

Street and right of way (ROW) operation and maintenance including herbicide, street sweeping, alley repair, sight obstruction removal, tree trimming, mowing right of way, and bridge work.



**What we have accomplished**

1. Respond as-needed to various tasks noted above

**What we expect to accomplish**

1. Respond as-needed to various tasks noted above

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$112,190	\$113,610	\$116,159	\$116,159	\$124,273						
<b>Supplies</b>	\$12,324	\$13,472	\$13,428	\$13,429	\$12,485						
<b>Services</b>	\$48,422	\$49,609	\$52,511	\$52,511	\$43,501	Total FTEs	4	4	4	4	4
<b>Capital</b>	\$3,227	\$2,975	\$2,975	\$2,974	\$15,022						
<b>Other</b>	\$63,609	\$90,191	\$104,743	\$104,743	\$104,262						
<b>Total</b>	\$239,773	\$269,857	\$289,817	\$289,817	\$299,542						

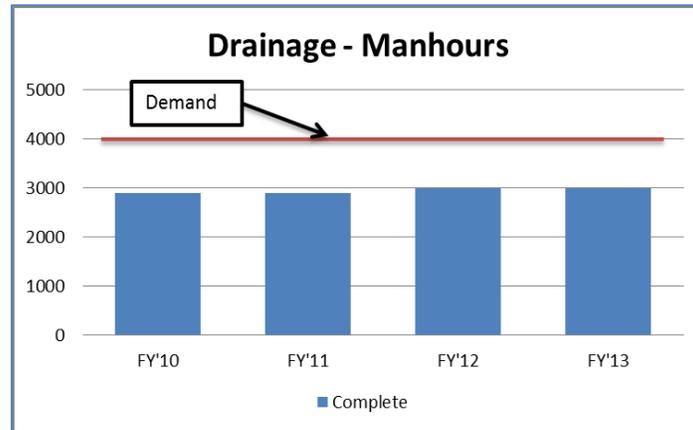
Performance Measures				
Streets/ROW	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Manhours of general ROW maintenance</b>	5,435	5,435	5,450	5,500
<b>Street miles maintained by city</b>	142	142	142	142
<b>Number of potholes repaired</b>	3,186	1,459	1,800	2,150
<b>% of potholes repaired within 24 hours</b>	98%	99%	99%	98%

**Service Impact**

Respond as needed to various street and right of way (ROW) operation and maintenance including herbicide, street sweeping, alley repair, sight obstruction removal, tree trimming, mowing right of way, and bridge work.

**Program: Drainage**

Operation and maintenance of all drainage facilities in city or state highway right of way within the Kerrville corporate city limits.



- What we have accomplished
1. Burleson Drainage Improvement Project
  2. KROC Flood Gauge System
  3. Mulligan Way – Regrade and seed
  4. Vicksburg Village – Regrade and seed

- What we expect to accomplish
1. Audit drainage channels citywide for ownership and maintenance responsibilities

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$112,190	\$113,610	\$116,159	\$116,159	\$124,273						
<b>Supplies</b>	\$12,324	\$13,472	\$13,428	\$13,429	\$12,485						
<b>Services</b>	\$48,422	\$49,609	\$52,511	\$52,511	\$43,501	Total FTEs	4	4	4	4	4
<b>Capital</b>	\$3,227	\$2,975	\$2,975	\$2,974	\$15,022						
<b>Other</b>	\$63,609	\$90,191	\$104,743	\$104,743	\$104,262						
<b>Total</b>	\$239,773	\$269,857	\$289,817	\$289,817	\$299,542						

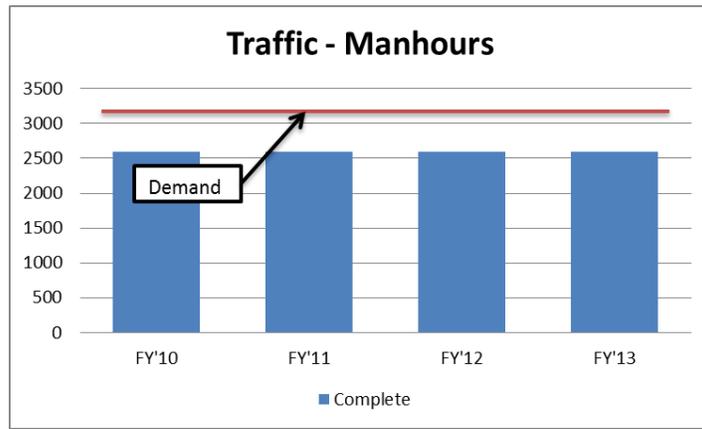
Performance Measures				
Drainage	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Manhours for drainage operation and maintenance</b>	2,900	3,000	3,000	3,200

**Service Impact**

Respond as needed to operation and maintenance of all drainage facilities in city or state highway right of way within the Kerrville corporate city limits.

**Program: Traffic**

Operation, maintenance, and installation of all traffic control devices in city right of way in the corporate limits.



- What we have accomplished
1. Updated and refurbished crosswalks city wide
  2. Scheduled sign replacement

- What we expect to accomplish
1. Implementation of traffic sign replacement program as required by Federal Regulations

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$84,146	\$85,211	\$87,124	\$87,124	\$93,209						
<b>Supplies</b>	\$9,244	\$10,104	\$10,072	\$10,072	\$9,364						
<b>Services</b>	\$36,318	\$37,209	\$39,385	\$39,385	\$32,627	Total FTEs	3	3	3	3	3
<b>Capital</b>	\$2,421	\$2,231	\$2,231	\$2,231	\$11,267						
<b>Other</b>	\$47,709	\$67,647	\$78,561	\$78,561	\$78,200						
<b>Total</b>	\$179,838	\$202,403	\$217,373	\$217,373	\$224,667						

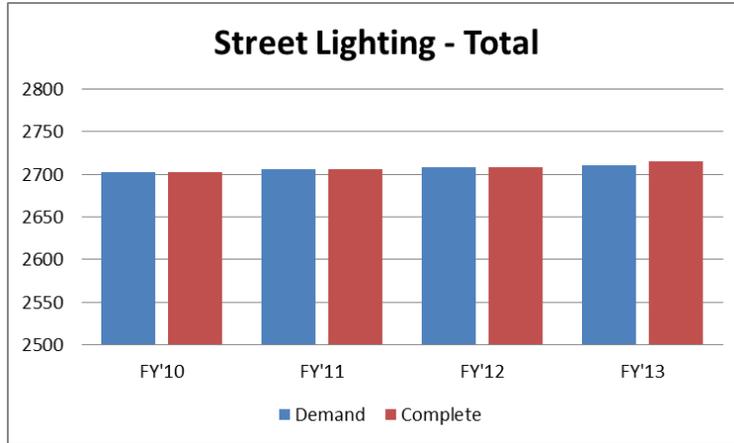
Performance Measures				
Traffic	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Manhours for traffic operations and maintenance</b>	2,589	2,589	2,600	2,600

**Service Impact**

Respond as needed to operation, maintenance, and installation of all traffic control devices in city right of way in the corporate limits.

**Program: Street Lighting**

Streets lights are operated and maintained by KPUB with a monthly bill paid by the street division.



- What we have accomplished**
1. Installation of new LED street lighting in the Summit
  2. Assess need and placement of new lighting for best value

- What we expect to accomplish**
1. Install street lights at new intersections and dead end streets.
  2. Assess potential cost savings of LED lighting

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$131,197	\$132,858	\$135,839	\$135,839	\$145,327						
<b>Supplies</b>	\$14,412	\$15,754	\$15,703	\$15,704	\$14,600						
<b>Services</b>	\$56,625	\$58,014	\$61,407	\$61,407	\$50,871	Total FTEs	1	1	1	1	1
<b>Capital</b>	\$3,774	\$3,479	\$3,479	\$3,478	\$17,567						
<b>Other</b>	\$74,386	\$105,472	\$122,489	\$122,489	\$121,926						
<b>Total</b>	\$280,395	\$315,577	\$338,918	\$338,918	\$350,291						

**Service Impact**

Street lights are for vehicular safety and are needed at all street intersections and dead-end roads.

**Public Works - Streets Division**

**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$499,171	\$546,179	\$561,254	\$340,462	\$561,254	\$590,706
002	Overtime	\$44,144	\$30,000	\$30,000	\$22,259	\$30,000	\$39,984
004	Longevity	\$3,970	\$4,728	\$4,728	\$3,692	\$4,728	\$4,384
005	Social Security	\$40,305	\$42,227	\$43,380	\$28,407	\$43,380	\$48,248
006	Retirement	\$58,948	\$49,127	\$50,468	\$32,680	\$50,468	\$56,131
007	Group Insurance	\$124,800	\$108,800	\$108,800	\$71,275	\$108,800	\$113,600
010	Travel & Training	\$1,497	\$1,600	\$1,600	\$1,290	\$1,600	\$3,100
011	Local Meeting Expenses	\$435	\$400	\$400	\$53	\$400	\$400
<b>Total Personnel Services</b>		<b>\$773,271</b>	<b>\$783,060</b>	<b>\$800,631</b>	<b>\$500,117</b>	<b>\$800,631</b>	<b>\$856,553</b>
101	Office Supplies	\$983	\$1,500	\$2,500	\$2,451	\$2,500	\$1,400
102	Small Tools and Equipment	\$10,526	\$9,000	\$9,000	\$8,767	\$9,000	\$10,500
103	Chemical & Medical Supplies	\$1,084	\$1,500	\$1,500	\$851	\$1,500	\$1,500
104	Fuel and Oil Supplies	\$42,542	\$38,566	\$36,816	\$17,714	\$36,816	\$40,983
105	Food Supplies	\$1,173	\$1,000	\$1,000	\$464	\$1,000	\$1,000
106	Janitorial Supplies	\$2,658	\$2,500	\$2,500	\$2,044	\$2,500	\$2,500
107	Wearing Apparel	\$5,930	\$8,688	\$8,688	\$4,079	\$8,688	\$7,968
108	Other Supplies	\$21	\$0	\$200	\$206	\$206	\$100
110	Postage	\$11	\$100	\$100	\$74	\$100	\$100
111	Computer Hardware	\$145	\$0	\$250	\$0	\$250	\$0
118	Sign Materials and Supplies	\$19,873	\$30,000	\$30,000	\$19,719	\$30,000	\$20,000
<b>Total Supplies and Materials</b>		<b>\$84,945</b>	<b>\$92,854</b>	<b>\$92,554</b>	<b>\$56,370</b>	<b>\$92,559</b>	<b>\$86,051</b>
202	Buildings & Structures	\$851	\$1,000	\$1,000	\$757	\$1,000	\$1,000
203	Maint. Contracts - Garage	\$39,253	\$39,253	\$37,753	\$23,183	\$37,753	\$39,253
204	Parts - City Garage	\$10,426	\$10,000	\$13,000	\$11,878	\$13,000	\$12,000
206	Instruments & Apparatus Maint.	\$683	\$1,500	\$1,500	\$687	\$1,500	\$1,500
207	Street and Drainage Maint	\$29,726	\$52,654	\$51,404	\$37,081	\$51,404	\$40,976
207-01	Street Maintenance	\$341,633	\$495,560	\$595,560	\$62,428	\$595,560	\$599,998
208	Traffic Control Device Maint.	\$68	\$5,000	\$5,000	\$4	\$5,000	\$5,000
212	Repairs - Not City Garage	\$12,199	\$11,930	\$11,930	\$6,704	\$11,930	\$14,180
<b>Total Maintenance and Repairs</b>		<b>\$434,838</b>	<b>\$616,897</b>	<b>\$717,147</b>	<b>\$142,722</b>	<b>\$717,147</b>	<b>\$713,907</b>
301	Telephone Service	\$2,653	\$2,643	\$2,643	\$1,619	\$2,643	\$4,047
302	Light and Power	\$270,088	\$275,000	\$275,000	\$182,016	\$275,000	\$281,464
303	Natural Gas	\$518	\$700	\$700	\$218	\$700	\$720
304	Water and Sewer	\$703	\$600	\$600	\$446	\$600	\$600
306	Special Services	\$5,168	\$2,000	\$10,050	\$7,603	\$10,050	\$12,000
313	Hire of Equipment	\$54,618	\$60,990	\$72,940	\$32,128	\$72,940	\$1,000
<b>Total Services</b>		<b>\$333,748</b>	<b>\$341,933</b>	<b>\$361,933</b>	<b>\$224,030</b>	<b>\$361,933</b>	<b>\$299,831</b>
401	Certificates, Awards, Etc.	\$72	\$0	\$50	\$40	\$50	\$0
402	Dues and Subscriptions	\$400	\$750	\$750	\$320	\$750	\$700
405	Other Charges	\$3,120	\$4,000	\$4,000	\$2,160	\$4,000	\$4,020
<b>Total Other Expenses</b>		<b>\$3,592</b>	<b>\$4,750</b>	<b>\$4,800</b>	<b>\$2,520</b>	<b>\$4,800</b>	<b>\$4,720</b>
504	Machinery, Tools and Equipment	\$22,245	\$20,506	\$20,506	\$16,772	\$20,500	\$103,541
<b>Total Capital Outlay</b>		<b>\$22,245</b>	<b>\$20,506</b>	<b>\$20,506</b>	<b>\$16,772</b>	<b>\$20,500</b>	<b>\$103,541</b>
<b>Department Total</b>		<b>\$1,652,640</b>	<b>\$1,860,000</b>	<b>\$1,997,570</b>	<b>\$942,530</b>	<b>\$1,997,570</b>	<b>\$2,064,602</b>
<b>Full Time Employee</b>		<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

# Butt-Holdsworth Memorial Library Department

\$671,574

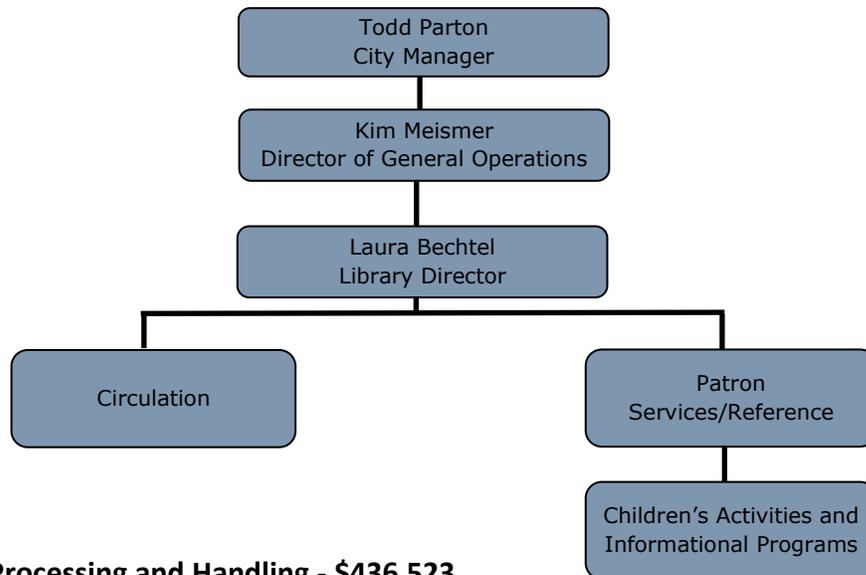
## Department Mission Statement

The Butt-Holdsworth Memorial Library's mission is to provide the means by which people of all ages, interests, and circumstances may avail themselves of the recorded wisdom, experiences and ideas of others.

Professional librarians assemble, organize and make accessible materials which offer opportunities for personal, educational, cultural and recreational enrichment; they develop collections, services, and programs which respond to individual and community needs. The library employs a skilled staff and the latest technologies to facilitate and enhance the use of library resources.

The management and staff are committed to excellence in all facets of the library's service and operation and support the democratic ideals upon which the American public library is founded.

## DEPARTMENT PROGRAMS



### Circulation – Purchasing, Processing and Handling - \$436,523

Monthly consideration of collection development and community interests for procurement of library material. Daily processing and handling of circulation materials.

### Reference Transactions – Answering Patron Questions - \$174,609

Set daily staff schedules for public service availability to answer patron questions with relevant information.

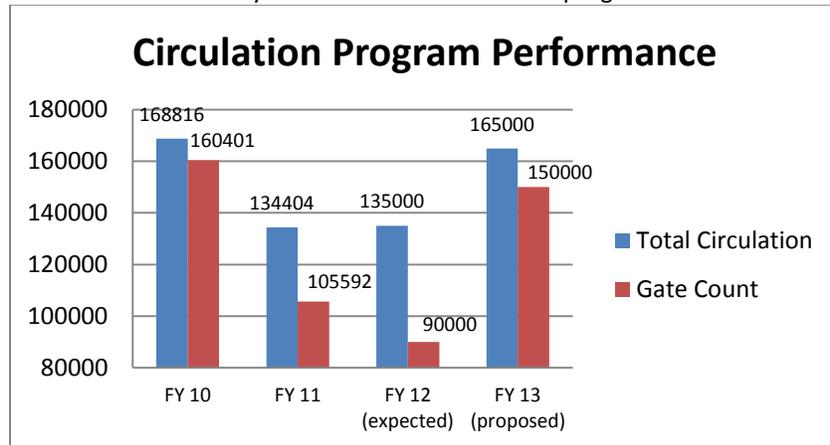
### Children's Activities and Informational Programs - \$60,442

Providing opportunities for patrons of all ages to participate in annual library activities and programs.

Butt-Holdsworth Memorial Library FY2013 Personnel Count – by Programs						
Programs	Library Director	Librarians	Library Assistant	Library Technician	Library Clerks	Total
Circulation	0.4	1.78	1	1	3	7.15
Reference	0.4	2	0	0	0	2.4
Children's	0.20	0.25	0	0	0	0.45
<b>Total</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>10.00</b>

## Program: Circulation – Purchasing, Processing and Handling

Reviewing materials before purchasing them is the start of the circulation process. Once an item is purchased the item needs processing. The item must be classified correctly for patrons to find it in the catalog, shelved properly to be found, checked out properly to account for the item and checked in properly to note the patron returned the item. Older materials are removed from the collection due to age, condition, dated content or incorrect material. This keeps the library collection fresh and up-to-date. The total number of times all items circulate in a fiscal year is how we measure this program.



### What we accomplished:

- Circulated 137,000 items during the Fiscal Year the renovation began.
- Decreased the average age of the collection.
- Diversified the collection with the addition of electronic books.

### What we hope to accomplish:

- Promote topics and themes more to increase circulation.
- Place RFID tags on all items to improve the security of library materials and to facilitate self-checkout.
- Increase the number of electronic books in the collection.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$304,734	\$286,608	\$286,608	\$286,677	\$312,502	Director	0.4	0.4	0.4	0.4	0.4
Supplies	\$22,922	\$30,785	\$30,785	\$29,825	\$14,999	Librarian	1.75	1.75	1.75	1.75	1.75
Services	\$40,666	\$33,143	\$33,143	\$33,936	\$31,667	Assistant	1	1	1	1	1
Capital	\$51,899	\$47,780	\$47,780	\$47,780	\$46,417	Technician	1	1	1	1	1
Other	\$9,289	\$26,227	\$26,227	\$26,326	\$30,938	Clerks	3	3	3	3	3
<b>Total</b>	<b>\$429,509</b>	<b>\$424,543</b>	<b>\$424,543</b>	<b>\$424,543</b>	<b>\$436,523</b>	Total FTEs	7.15	7.15	7.15	7.15	7.15

## Performance Measures

### Fiscal Year Statistics as of 4/30/2012

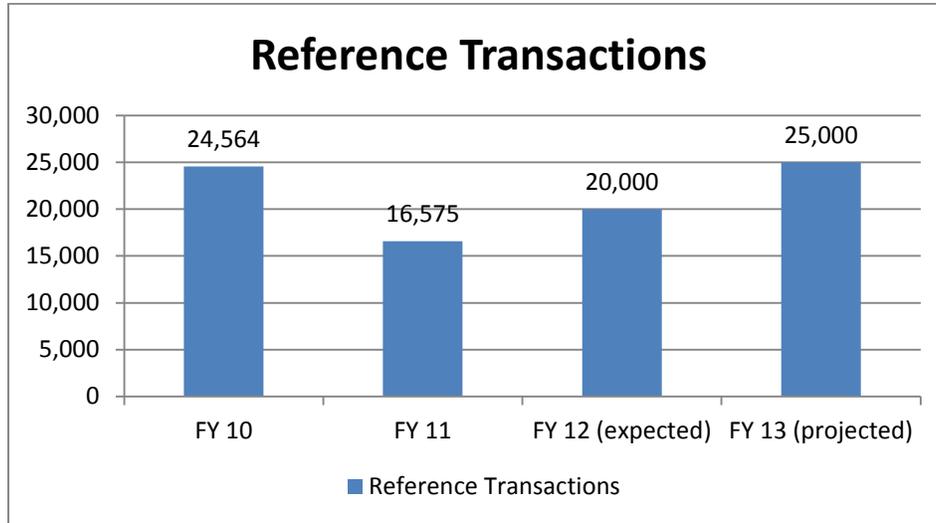
Statistics	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Circulation of Library Materials</b>	168,816	134,404	135,000	165,000
<b>Gate Count</b>	160,401	105,592	90,000	150,000

## Service Impact

Respond to the needs of the patron who is looking for timely and up-to-date information.

**Program: Reference Transactions – Answering Patron Questions**

Evaluate and stay current with the materials available in both physical and electronic format. Answer the patron’s question using all available resources. If the answer takes longer than available time, follow up with the patron with the correct information in a timely manner.



- What we have accomplished:
- Accurately answering patron questions.
  - Reviewing materials patrons use in relation to the questions asked.

- What we expect to accomplish:
- To continue to answer patron questions with accurate information.
  - Keep abreast of emerging technologies that will assist in answering patron questions.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$121,894	\$114,643	\$114,643	\$114,671	\$125,000	Director	0.4	0.4	0.4	0.4	0.4
Supplies	\$9,169	\$12,314	\$12,314	\$11,930	\$6,000	Librarian	2	2	2	2	2
Services	\$16,266	\$13,257	\$13,257	\$13,575	\$12,667	Assistant					
Capital	\$20,759	\$19,112	\$19,112	\$19,112	\$18,567	Technician					
Other	\$3,716	\$10,491	\$10,491	\$10,530	\$12,375	Clerks					
<b>Total</b>	<b>\$171,804</b>	<b>\$169,817</b>	<b>\$169,817</b>	<b>\$169,817</b>	<b>\$174,609</b>	Total FTEs	2.4	2.4	2.4	2.4	2.4

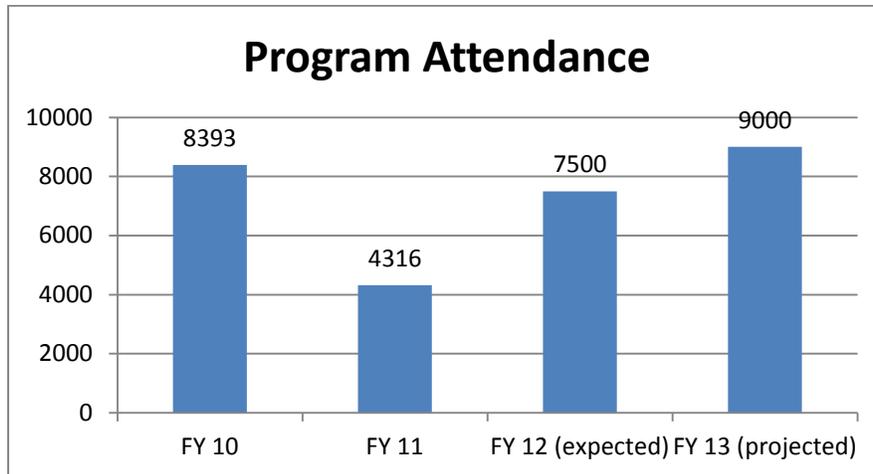
Performance Measures				
Fiscal Year Statistics as of 4/30/2011				
Statistics	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
Reference Transactions	24,564	16,575	20,000	25,000
Internet/Electronic Resource Use	49,316	34,657	30,000	40,000

**Service Impact**

Prepare for any question that may come through the door by learning the resources available. This serves the patron with timely and accurate information.

## Program: Children's Activities and Informational Programs

Activities for all ages at the library encourage a life-long learning process. It starts with the children's activities to encourage them to be life-long readers and learners. It moves up through the ages targeting specific interests or needs. Being the location for AARP Tax Help assists those who need simple assistance with their taxes.



### What we accomplished:

- Successfully maintained Summer Reading Program participation despite the building renovation.
- Hosted the Library of Congress Gateway to Knowledge traveling exhibit for residents of all ages.

### What we hope to accomplish:

- Develop more library programs targeting adult and cross-generational audiences.
- Develop a Young Adult program so teens will find the library helpful and beneficial.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$42,194	\$39,684	\$39,684	\$39,694	\$43,270	Director	0.2	0.2	0.2	0.2	0.2
Supplies	\$3,174	\$4,263	\$4,263	\$4,130	\$2,077	Librarian	0.25	0.25	0.25	0.25	0.25
Services	\$5,631	\$4,589	\$4,589	\$4,699	\$4,385	Assistant					
Capital	\$7,186	\$6,616	\$6,616	\$6,616	\$6,427	Technician					
Other	\$1,286	\$3,632	\$3,632	\$3,645	\$4,284	Clerks					
<b>Total</b>	<b>\$59,471</b>	<b>\$58,783</b>	<b>\$58,783</b>	<b>\$58,783</b>	<b>\$60,442</b>	Total FTEs	0.45	0.45	0.45	0.45	0.45

Performance Measures				
Program Statistics				
Statistics	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
# of Programs	74	87	70	80
Adult Attendance	2609	984	2000	3000
Juvenile Attendance	5784	3332	5500	6000
<b>Total</b>	<b>8393</b>	<b>4316</b>	<b>7500</b>	<b>9000</b>

## Service Impact

By developing programs for patrons to attend, users will become familiar with the library to use more resources and learn new information that will impact the community.

**Library**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$314,907	\$329,883	\$310,083	\$189,203	\$310,083	\$336,711
002	Overtime	\$0	\$0	\$0	\$0	\$0	\$311
003	Part-Time/Temp	\$12,751	\$12,449	\$12,449	\$5,783	\$12,449	\$13,046
004	Longevity	\$3,280	\$2,208	\$2,208	\$2,145	\$2,208	\$2,428
005	Social Security	\$24,337	\$25,236	\$22,836	\$15,127	\$22,836	\$26,780
006	Retirement	\$33,496	\$29,360	\$27,560	\$17,083	\$27,560	\$29,995
007	Group Insurance	\$78,000	\$68,000	\$65,500	\$42,873	\$65,500	\$71,000
010	Travel & Training	\$681	\$300	\$300	\$406	\$406	\$500
011	Local Meeting Expenses	\$1,370	\$0	\$0	\$0	\$0	\$0
<b>Total Personnel Services</b>		<b>\$468,822</b>	<b>\$467,435</b>	<b>\$440,935</b>	<b>\$272,622</b>	<b>\$441,041</b>	<b>\$480,772</b>
101	Office Supplies	\$1,954	\$3,334	\$3,334	\$2,608	\$3,334	\$3,300
102	Small Tools and Equipment	\$583	\$505	\$27,005	\$26,892	\$27,005	\$545
103	Chemical & Medical Supplies	\$57	\$32	\$32	\$261	\$261	\$32
104	Fuel and Oil Supplies	\$231	\$576	\$576	\$216	\$576	\$461
105	Food Supplies	\$0	\$0	\$0	\$0	\$0	\$0
106	Janitorial Supplies	\$225	\$310	\$310	\$42	\$310	\$624
107	Wearing Apparel	\$152	\$0	\$0	\$0	\$0	\$0
108	Other Supplies	\$6,002	\$11,590	\$11,590	\$6,449	\$10,000	\$13,119
110	Postage	\$7,628	\$4,515	\$4,515	\$99	\$4,399	\$4,995
111	Computer Hardware	\$11,432.76	\$0	\$0	\$0.00	\$0	\$0
112	Computer Software Purchases	\$7,000.00	\$0	\$0	\$0.00	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$35,264</b>	<b>\$20,862</b>	<b>\$47,362</b>	<b>\$36,566</b>	<b>\$45,884</b>	<b>\$23,076</b>
202	Buildings & Structures	\$7,182	\$10,597	\$10,597	\$3,105	\$10,597	\$8,737
203	Maintenance Contract	\$1,254	\$1,254	\$1,254	\$836	\$1,250	\$1,281
204	Parts - City Garage	\$427	\$200	\$200	\$19	\$200	\$73
205	Office Equipment Maintenance	\$4,052	\$4,899	\$4,899	\$2,274	\$4,899	\$6,956
212	Repairs - Not City Garage	\$15	\$50	\$50	\$15	\$50	\$115
217	Software Maintenance Agreements	\$0	\$23,350	\$23,350	\$23,374	\$23,374	\$30,436
<b>Total Maintenance and Repairs</b>		<b>\$12,930</b>	<b>\$40,350</b>	<b>\$40,350</b>	<b>\$29,622</b>	<b>\$40,370</b>	<b>\$47,598</b>
301	Telephone Service	\$4,888	\$720	\$720	\$1,727	\$1,727	\$2,280
302	Light and Power	\$22,881	\$26,400	\$26,400	\$5,052	\$26,400	\$14,400
303	Natural Gas	\$2,804	\$3,300	\$3,300	\$209	\$3,300	\$3,300
304	Water and Sewer	\$1,067	\$1,020	\$1,020	\$418	\$1,020	\$1,188
306	Special Services	\$30,922	\$19,550	\$19,550	\$465	\$19,550	\$27,550
313	Hire of Equipment		\$0	\$0	\$213	\$213	\$0
<b>Total Services</b>		<b>\$62,562</b>	<b>\$50,990</b>	<b>\$50,990</b>	<b>\$8,085</b>	<b>\$52,210</b>	<b>\$48,718</b>
402	Dues and Subscriptions	\$1,361	\$0	\$0	\$131	\$131	\$0
<b>Total Other Expenses</b>		<b>\$1,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131</b>	<b>\$131</b>	<b>\$0</b>
512	Books and Records/Software	\$79,844	\$73,507	\$73,507	\$39,823	\$73,507	\$71,411
<b>Total Capital Outlay</b>		<b>\$79,844</b>	<b>\$73,507</b>	<b>\$73,507</b>	<b>\$39,823</b>	<b>\$73,507</b>	<b>\$71,411</b>
<b>Department Total</b>		<b>\$660,784</b>	<b>\$653,144</b>	<b>\$653,144</b>	<b>\$386,849</b>	<b>\$653,144</b>	<b>\$671,574</b>
<b>Total Employees</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

# Main Street

\$28,800

## Fund Mission Statement

The Main Street department was moved from the closed Main Street Fund whose purpose is to promote the downtown Main Street Area. The department is run by the Main Street manager and falls under the Community Affairs department.

Main Street							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 11 Amended	FY11 Actual 05/31/11	FY 11 Estimated	FY 13 Approved
011	Local Meeting Expenses						\$16,750
<b>Total Personnel Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,750</b>
101	Office Supplies						\$1,200
108	Other Supplies						\$1,300
132	Seed, Sod and Plantings						\$600
<b>Total Supplies and Materials</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,100</b>
306	Special Services						\$3,000
313	Hire of Equipment						\$500
316	Advertising						\$2,000
<b>Total Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,500</b>
402	Dues and Subscriptions						\$500
405	Other Charges						\$2,950
<b>Total Other Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,450</b>
502	Buildings & Structures						
<b>Total Capital Outlay</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,800</b>

**General Fund Non-Departmental**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 APPROVED</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
912	KSP		\$0	\$0	\$0	\$0	
914	Golf Course		\$0	\$0	\$0	\$0	
918	Equipment Replacement	\$90,000	\$300,000	\$300,000	\$200,000	\$300,000	\$300,000
940	ED - Special Services in 870		\$0				
947	Airport		\$110,000	\$110,000	\$0	\$110,000	
950	General Debt Service	\$82,135	\$82,135	\$82,135	\$54,757	\$82,135	\$82,135
970	General Improvements	\$60,000	\$0	\$0	\$0	\$0	
990	Insurance Reserve		\$0	\$0	\$0	\$0	
994	Main Street		\$0	\$0	\$0	\$0	
	<b>Total Operating Transfers</b>	<b>\$232,135</b>	<b>\$492,135</b>	<b>\$492,135</b>	<b>\$254,757</b>	<b>\$492,135</b>	<b>\$382,135</b>
	<b>Department Total</b>	<b>\$232,135</b>	<b>\$492,135</b>	<b>\$492,135</b>	<b>\$254,757</b>	<b>\$492,135</b>	<b>\$382,135</b>

## General Fund General Operations

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
008	Workers Comp Insurance	\$113,619	\$150,000	\$150,000	\$92,092	\$150,000	\$125,000
009	Unemployment Claims	\$25,425	\$45,000	\$45,000	\$7,104	\$45,000	\$25,000
010	Travel & Training	\$1,141	\$10,000	\$10,000	\$4,208	\$10,000	\$10,000
011	Local Meeting Expenses	\$243	\$2,500	\$2,500	\$19,293	\$19,293	\$2,500
<b>Total Personnel Services</b>		<b>\$140,428</b>	<b>\$207,500</b>	<b>\$207,500</b>	<b>\$122,696</b>	<b>\$224,293</b>	<b>\$162,500</b>
101	Office Supplies	\$2,731	\$5,000	\$5,000	\$1,905	\$5,000	\$5,000
102	Small Tools and Equipment	\$114	\$500	\$500	\$431	\$500	\$500
103	Chemical & Medical Supplies	\$3,204	\$2,500	\$2,500	\$2,190	\$2,500	\$5,100
104	Fuel and Oil Supplies	\$30,433	\$1,500	\$1,500	\$396	\$1,500	\$1,600
105	Food Supplies	\$374	\$0	\$0	\$621	\$621	\$500
106	Janitorial Supplies	\$2,297	\$2,500	\$2,500	\$1,492	\$2,500	\$2,020
107	Wearing Apparel	\$52	\$0	\$0	\$6	\$6	\$0
108	Other Supplies		\$0	\$0	\$0	\$0	\$0
110	Postage	\$10,250	\$15,000	\$15,000	\$10,767	\$15,000	\$15,000
132	Seed, Sod and Plantings	\$0	\$250	\$250	\$0	\$250	\$250
<b>Total Supplies and Materials</b>		<b>\$49,455</b>	<b>\$27,250</b>	<b>\$27,250</b>	<b>\$17,808</b>	<b>\$27,877</b>	<b>\$29,970</b>
202	Buildings & Structures	-\$2,552	\$25,000	\$25,000	\$2,483	\$25,000	\$10,000
203	Maint. Contracts - Garage	\$2,985	\$2,985	\$2,985	\$1,990	\$2,985	\$2,985
204	Parts - City Garage	\$496	\$500	\$500	\$626	\$626	\$500
205	Office Equipment Maintenance	\$721	\$1,000	\$1,000	\$0	\$1,000	\$1,100
206	Instruments & Apparatus Maint.	\$0	\$0	\$0	\$0	\$0	\$0
212	Repairs - Not City Garage	\$521	\$500	\$500	\$1,450	\$1,450	\$500
217	Software Maintenance Agreements	\$0	\$0	\$5,500	\$5,500	\$5,500	\$0
<b>Total Maintenance and Repairs</b>		<b>\$2,171</b>	<b>\$29,985</b>	<b>\$35,485</b>	<b>\$12,049</b>	<b>\$36,561</b>	<b>\$15,085</b>
301	Telephone Service	\$27,521	\$77,920	\$77,920	\$2,372	\$77,920	\$59,000
302	Light and Power	\$26,218	\$24,000	\$24,000	\$19,519	\$24,000	\$37,200
303	Natural Gas	\$784	\$1,500	\$1,500	\$654	\$1,000	\$1,500
304	Water and Sewer	\$1,546	\$1,800	\$1,800	\$1,273	\$1,600	\$1,800
306	Special Services	\$165,348	\$66,500	\$73,000	-\$9,580	\$50,000	\$74,000
307	Insurance	\$134,218	\$175,000	\$175,000	\$104,503	\$175,000	\$125,000
311	PEG Expense	\$0	\$0	\$100,000	\$65,066	\$100,000	\$54,800
312	Audit Fees	\$24,044	\$28,500	\$28,500	\$31,045	\$31,045	\$35,000
313	Hire of Equipment	\$4,191	\$3,000	\$3,000	\$2,744	\$3,000	\$5,520
316	Advertising	\$50	\$0	\$0	\$146	\$146	\$0
318	Tax Services	\$208,776	\$225,000	\$219,500	\$139,415	\$219,500	\$177,500
347	Airport Mgmt. Contract		\$0	\$0	\$73,333	\$110,000	\$90,401
348	Airport Project Match		\$0	\$0	\$0	\$0	\$0
<b>Total Services</b>		<b>\$592,697</b>	<b>\$603,220</b>	<b>\$704,220</b>	<b>\$430,491</b>	<b>\$793,211</b>	<b>\$661,721</b>
401	Certificates, Awards, Etc.	\$0	\$5,000	\$5,000	\$3,526	\$5,000	\$5,000
402	Dues and Subscriptions	\$2,094	\$4,500	\$4,500	\$2,545	\$4,500	\$3,090
404	Finance Charges/Late Fees	\$2	\$0	\$0	\$0	\$0	\$0
405	Other Charges	\$88,926	\$79,736	\$79,736	\$57,122	\$79,736	\$79,736
406	Bad Debt Expense	\$1,697	\$1,000	\$1,000	\$10	\$1,000	\$1,000
409	Collection Expense	\$96	\$500	\$500	\$24	\$500	\$500
410	Contingency	\$13,082	\$143,000	\$169,950	\$62,444	\$62,444	\$146,031
<b>Total Other Expenses</b>		<b>\$105,896</b>	<b>\$233,736</b>	<b>\$260,686</b>	<b>\$125,672</b>	<b>\$153,180</b>	<b>\$235,357</b>
502	Buildings & Structures	\$0	\$0	\$40,000	\$0	\$40,000	\$0
<b>Total Capital Outlay</b>			<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$890,647</b>	<b>\$1,101,691</b>	<b>\$1,275,141</b>	<b>\$708,716</b>	<b>\$1,275,121</b>	<b>\$1,104,633</b>

## General Fund Revenues by Line Item

General Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/11	FY 12 Estimated	FY 13 Approved
6111	Current Taxes	\$8,083,139	\$7,900,000	\$7,900,000	\$7,960,692	\$7,960,692	\$8,050,000
6112	Prior Year Levy	\$105,668	\$76,500	\$76,500	\$73,140	\$76,500	\$80,000
6113	Sales Tax	\$4,771,423	\$4,550,000	\$4,550,000	\$3,392,977	\$4,550,000	\$4,850,000
6114	Mixed Beverage Tax	\$58,321	\$60,000	\$60,000	\$25,752	\$60,000	\$55,000
6115	Penalty and Interest on Taxes	\$82,571	\$65,000	\$65,000	\$42,238	\$65,000	\$70,000
6121	Franchise Tax - KPUB	\$1,386,168	\$1,300,000	\$1,300,000	\$736,381	\$1,300,000	\$1,350,000
6122	Franchise Tax - Natural Gas	\$118,938	\$130,000	\$130,000	\$74,030	\$130,000	\$115,000
6123	Telephone R.O.W.	\$61,327	\$60,000	\$60,000	\$19,834	\$60,000	\$55,000
6124	Franchise Tax - Taxicabs	\$150	\$100	\$100	\$100	\$100	\$100
6125	Franchise Tax - Cable	\$268,949	\$260,000	\$260,000	\$131,851	\$260,000	\$260,000
6126	PEG Franchise Fees	\$0	\$0	\$100,000	\$54,742	\$100,000	\$54,800
	<b>Total Taxes</b>	<b>\$14,936,654</b>	<b>\$14,401,600</b>	<b>\$14,501,600</b>	<b>\$12,511,737</b>	<b>\$14,562,292</b>	<b>\$14,939,900</b>
6201	KSP - Registration Fees	\$7,421	\$10,000	\$10,000	\$3,535	\$10,000	\$6,000
6202	KSP - Shower Fee	\$65	\$100	\$100	\$155	\$155	\$100
6203	KSP - Dump Station	\$465	\$500	\$500	\$400	\$500	\$500
6213	Parade Permits	\$50	\$50	\$50	\$0	\$50	\$50
6214	Funeral Procession Fees	\$14,814	\$10,000	\$10,000	\$9,098	\$10,000	\$12,000
6215	Alarm Permit Fee	\$4,200	\$2,200	\$2,200	\$2,336	\$2,336	\$2,500
6230	Professional and Occupational	\$43,300	\$29,000	\$29,000	\$26,000	\$29,000	\$35,000
6231	Building and Construction	\$100,082	\$100,000	\$100,000	\$51,565	\$100,000	\$100,000
6232	Electrical Permits	\$24,145	\$25,000	\$25,000	\$10,262	\$25,000	\$20,000
6233	Plumbing and Gas Permits	\$25,318	\$25,000	\$25,000	\$19,080	\$25,000	\$25,000
6234	Backflow Inspection Fee	\$2,850	\$1,500	\$1,500	\$2,400	\$2,400	\$2,000
6235	Tear Down Permit	\$480	\$750	\$750	\$200	\$750	\$750
6236	Zoning and Subdivision Fees	\$9,697	\$10,000	\$10,000	\$4,667	\$10,000	\$10,000
6237	Mechanical Permits	\$27,047	\$25,000	\$25,000	\$13,092	\$25,000	\$25,000
6238	Alcoholic Beverage License	\$7,317	\$7,500	\$7,500	\$7,780	\$7,780	\$7,500
6239	Moving Permit	\$40	\$0	\$0	\$0	\$0	\$0
6240	Health Permit - Fixed	\$22,132	\$20,000	\$20,000	\$2,730	\$20,000	\$20,000
6241	Vet Pick Up Fee	\$6	\$0	\$0	\$9	\$9	\$0
6242	Building Permits Major	\$0	\$0	\$0	\$0	\$0	\$0
6243	Plan Check Fee	\$51,614	\$50,000	\$50,000	\$25,674	\$50,000	\$50,000
6244	Sign Permits	\$0	\$100	\$100	\$0	\$100	\$100
6245	Banner Admin. Fee	\$1,220	\$1,000	\$1,000	\$1,275	\$1,275	\$1,000
6246	Banner Fee	\$3,660	\$3,500	\$3,500	\$3,060	\$3,500	\$4,695
6247	Flood Plain Permit Fee	\$150	\$100	\$100	\$25	\$100	\$100
6248	Sidewalk Fee	\$487	\$0	\$0	\$152	\$152	\$0
6249	Irrigation Permit	\$1,929	\$1,500	\$1,500	\$1,019	\$1,500	\$1,500
6250	Health Permit - Mobile	\$2,375	\$100	\$100	\$650	\$650	\$100
6257	Catering Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
6260	Health Permit - Seasonal	\$1,160	\$500	\$500	\$635	\$635	\$500
6261	Traffic Signs		\$0	\$0	\$0	\$0	\$0
6262	Manifest Books				\$5	\$5	\$0
6268	Specs and Plans	\$61	\$80	\$80	\$224	\$224	\$80
6270	Health Permit - Sanitation	\$1,934	\$500	\$500	\$2,645	\$2,645	\$500
6280	Public Improvement Permit		\$0	\$0	\$0	\$0	\$0
6286	Contractor - Inspections		\$0	\$0	\$0	\$0	\$0
	<b>Total Permits &amp; Fees</b>	<b>\$354,017</b>	<b>\$323,980</b>	<b>\$323,980</b>	<b>\$188,671</b>	<b>\$328,766</b>	<b>\$324,975</b>
6311	State - Emergency Mgmt.	\$14,556	\$19,000	\$19,000	\$22,319	\$22,319	\$19,000
6320	Kerr County - Emergency Mgmt.	\$5,222	\$4,000	\$4,000	\$2,456	\$4,000	\$4,000
6321	Kerr County - Fire Calls	\$190,550	\$500,000	\$500,000	\$375,000	\$500,000	\$510,000
6324	Kerr County - EMS Operations	\$242,335	\$400,000	\$400,000	\$300,000	\$400,000	\$408,000
6325	Kerr County - Airport Insurance				\$2,055	\$2,055	
6326	Kerr County - Library	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
6330	Kerr County - First Responders		\$0	\$0	\$0	\$0	\$0
6332	Ingram - EMS Operations		\$0	\$0	\$0	\$0	\$0
6351	KISD - Joint Use Tennis Center		\$0	\$0	\$0	\$0	\$0
6352	KISD - School Resource Officer	\$91,232	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	<b>Total Intergovernmental</b>	<b>\$743,895</b>	<b>\$1,173,000</b>	<b>\$1,173,000</b>	<b>\$951,830</b>	<b>\$1,178,374</b>	<b>\$1,191,000</b>

General Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/11	FY 12 Estimated	FY 13 Approved
6404	Admin. Fee - Child Support	\$1,215	\$1,100	\$1,100	\$838	\$1,100	\$1,100
6405	Cobra - Admin Fee				\$198	\$198	
6410	Library - Non-Resident Fees	\$957	\$850	\$850	\$712	\$850	\$1,000
6411	Library - Equipment Rental Fee		\$0	\$0	\$3	\$3	\$0
6412	Library - Gazebo Rental	\$45	\$50	\$50	\$0	\$50	\$50
6413	Library - Meeting Room Rental	\$261	\$500	\$500	\$160	\$500	\$500
6414	Library - Copies	\$1,289	\$1,600	\$1,600	\$309	\$1,600	\$1,500
6415	Library - Fax Machine	\$1,171	\$1,500	\$1,500	\$0	\$1,500	\$1,500
6416	Library - Internet Printing	\$4,565	\$4,500	\$4,500	\$1,560	\$4,500	\$4,500
6417	Library - Inter-Library Mailing	\$2,255	\$3,000	\$3,000	\$615	\$3,000	\$3,000
6421	Accident Reports	\$2,497	\$3,000	\$3,000	\$1,726	\$3,000	\$3,000
6422	Fire Reports & Miscellaneous	\$2	\$25	\$25	\$0	\$25	\$25
6423	Finger Printing	\$1,137	\$1,250	\$1,250	\$560	\$1,250	\$1,250
6424	Crime Victim Reimbursement	\$865	\$400	\$400	\$389	\$400	\$400
6425	Brady Law	\$0	\$10	\$10	\$10	\$10	\$10
6426	Control Burn Permits	\$0	\$50	\$50	\$450	\$450	\$50
6427	Letters of Clearance	\$140	\$100	\$100	\$245	\$245	\$100
6428	Alarm Services	\$0	\$5,000	\$5,000	\$0	\$5,000	\$5,000
6429	LPG Permits	\$825	\$250	\$250	\$450	\$450	\$250
6430	Water Flow Test Fee	\$1,125	\$800	\$800	\$750	\$800	\$800
6431	Garbage Service	-\$37,349	\$55,000	\$55,000	\$44,498	\$55,000	\$60,000
6431-01	Garbage Surcharge Fee	\$18,661	\$20,000	\$20,000	\$11,946	\$20,000	\$18,000
6432	Underground Storage Removal	\$75	\$150	\$150	\$0	\$150	\$150
6433	Storage Tank Repair/Replace	\$75	\$150	\$150	\$0	\$150	\$150
6434	Tent Permit	\$380	\$350	\$350	\$300	\$350	\$350
6435	Sale of Maps/Publications	\$0	\$100	\$100	\$0	\$100	\$100
6436	Fire Sprinkler - No Bldg. Permit	\$1,613	\$1,000	\$1,000	\$385	\$1,000	\$1,000
6437	Fire Sprinkler - Repair/Remodel	\$164	\$200	\$200	\$261	\$261	\$200
6438	Fire Alarm - Commercial	\$1,074	\$500	\$500	\$1,071	\$1,071	\$500
6439	Fire Alarm - Repair/Remodel	\$274	\$50	\$50	\$0	\$50	\$50
6440	Ceremonial Fire Permit	\$0	\$45	\$45	\$0	\$45	\$45
6441	Commercial BBQ Pit	\$0	\$15	\$15	\$0	\$15	\$15
6442	Pyrotechnical Permit	\$500	\$165	\$165	\$250	\$250	\$165
6447	Aquatics - Admission	\$20,145	\$18,000	\$18,000	\$120	\$18,000	\$18,000
6448	Aquatics - Rentals	\$3,140	\$3,000	\$3,000	\$1,230	\$3,000	\$3,000
6449	Aquatics - Programs	\$7,279	\$8,000	\$8,000	\$6,656	\$8,000	\$8,000
6450	KSP Service Revenues (Entrance Fee)	\$20,775	\$24,000	\$24,000	\$11,764	\$24,000	\$15,000
6451	Tennis - Admission Daily	\$5,062	\$5,000	\$5,000	\$2,924	\$5,000	\$5,000
6452	Tennis - Tournament Fees	\$0	\$500	\$500	\$0	\$500	\$0
6453	Tennis - Annual	\$5,775	\$6,000	\$6,000	\$3,200	\$6,000	\$6,000
6454	Tennis - Concessions	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0
6456	Parks and Recreation Rentals	\$10,123	\$9,930	\$9,930	\$4,530	\$9,930	\$9,000
6457	Parks and Recreation Programs	\$38,689	\$63,000	\$63,000	\$13,535	\$63,000	\$36,000
6458	KSP - Day Pass	\$8,467	\$8,000	\$8,000	\$3,020	\$8,000	\$8,000
6459	KSP - Excess Vehicle Fee	\$1,930	\$2,600	\$2,600	\$1,175	\$2,600	\$2,600
6460	KSP - Prem W/S/E (30 Amp) Site	\$34,777	\$30,000	\$30,000	\$16,628	\$30,000	\$30,000
6461	KSP - Regular Site/Water	\$26,153	\$25,000	\$25,000	\$15,041	\$25,000	\$25,000
6462	KSP - Reg Site - Elect/Water	\$22,256	\$25,000	\$25,000	\$15,650	\$25,000	\$20,000
6463	KSP - Reg Site - All Utilities	\$70,799	\$65,000	\$65,000	\$45,997	\$65,000	\$65,000
6464	KSP - REG Site (50Amp)/Shelter Site	\$37,933	\$34,000	\$34,000	\$22,141	\$34,000	\$34,000
6465	KSP - Cabin - Premium	\$9,589	\$9,400	\$9,400	\$6,073	\$9,400	\$9,400
6466	Vendor/Solicitor Permit	\$2,000	\$1,000	\$1,000	\$100	\$1,000	\$1,000
6467	KSP - Group Recreation Hall	\$10,830	\$10,000	\$10,000	\$8,220	\$10,000	\$10,000
6468	KSP - Group Dining Hall	\$4,790	\$3,000	\$3,000	\$3,345	\$3,345	\$3,000
6470	Medical Records	\$1,350	\$1,000	\$1,000	\$400	\$1,000	\$1,000
6471	EMS - Base Rate	\$2,865,001	\$2,726,686	\$2,726,686	\$1,766,169	\$2,726,686	\$2,700,000
6472	EMS - Mileage	\$1,219,763	\$1,218,969	\$1,218,969	\$779,205	\$1,218,969	\$1,220,000
6473	EMS - Supplies Used	\$2,240	\$1,700	\$1,700	\$1,775	\$1,775	\$2,000
6474	EMS - Patient Transfers	\$12,450	\$9,167	\$9,167	\$5,550	\$9,167	\$10,000
6475	EMS - On-Side Standby	\$6,988	\$6,000	\$6,000	\$5,338	\$6,000	\$7,000
6476	EMS - Aid/Additional CRES	\$6,661	\$6,000	\$6,000	\$6,027	\$6,027	\$6,000
6477	EMS - Response Fee	\$28,425	\$28,264	\$28,264	\$18,300	\$28,264	\$28,000
6478	KSP - Overflow Area Fee		\$0	\$0	\$0	\$0	\$0
6480	KSP - Mini Cabins	\$67,782	\$75,000	\$75,000	\$37,136	\$75,000	\$65,000
6481	KSP - Ranch House	\$8,369	\$11,000	\$11,000	\$5,386	\$11,000	\$8,000
6482	KSP - Equipment Rental	\$430			\$0	\$0	\$100
6490	EMS - Charges Disallowed	-\$1,475,971	-\$1,415,340	-\$1,415,340	-\$942,333	-\$1,415,340	-\$1,500,000
6491	EMS - Bad Debt Write-Off	-\$517,118	-\$550,340	-\$550,340	-\$349,927	-\$550,340	-\$548,000
	<b>Total Services</b>	<b>\$2,570,698</b>	<b>\$2,571,246</b>	<b>\$2,571,246</b>	<b>\$1,582,059</b>	<b>\$2,573,356</b>	<b>\$2,411,860</b>

General Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/11	FY 12 Estimated	FY 13 Approved
6501	KSP - Public Deer Hunting	\$4,944	\$4,500	\$4,500	\$4,800	\$4,800	\$4,500
6502	Cailloux Foundation	\$10,000	\$12,000	\$12,000	\$10,000	\$12,000	\$15,000
6530	EMS - Grants/Donations	\$12,571	\$10,000	\$10,000	\$12,559	\$12,559	\$10,000
	<b>Total Grants</b>	<b>\$27,515</b>	<b>\$26,500</b>	<b>\$26,500</b>	<b>\$27,359</b>	<b>\$29,359</b>	<b>\$29,500</b>
6607	Municipal Court - City Omnibase	\$1,438	\$1,200	\$1,200	\$1,358	\$1,358	\$1,200
6608	Municipal Court - Time Pay./City	\$5,611	\$5,000	\$5,000	\$4,002	\$5,000	\$5,000
6609	Municipal Court - Time Pay./AOJ	\$1,395	\$1,300	\$1,300	\$1,004	\$1,300	\$1,300
6611	Municipal Court - Municipal Court	\$511,441	\$360,000	\$360,000	\$245,034	\$360,000	\$370,000
6612	Municipal Court - 10% Collection Fee	\$29,857	\$20,000	\$20,000	\$10,040	\$20,000	\$21,000
6613	Municipal Court - Warrant Fees	\$18,065	\$13,000	\$13,000	\$14,591	\$14,591	\$15,000
6614	Municipal Court - Arrest Fees	\$19,896	\$17,000	\$17,000	\$10,974	\$17,000	\$17,000
6615	Municipal Court - Special Expense	\$33,015	\$35,000	\$35,000	\$18,320	\$35,000	\$33,000
6616	Municipal Court - Jury Trial Fee	\$18	\$10	\$10	\$9	\$10	\$18
6618	Municipal Court - Child Safety	\$9,413	\$5,000	\$5,000	\$4,857	\$5,000	\$6,000
6619	Municipal Court - Traffic	\$9,033	\$8,000	\$8,000	\$4,774	\$8,000	\$8,000
6622	Municipal Court - Contempt Fine	\$1,842	\$1,300	\$1,300	\$1,769	\$1,769	\$1,600
6623	Library - Extended Use Fees	\$4,868	\$7,000	\$7,000	\$1,603	\$7,000	\$13,000
6624	Library - Lost Books/Equipment	\$1,110	\$2,000	\$2,000	\$16	\$2,000	\$2,000
6626	Municipal Court - Judicial Fee/City	\$2,484	\$2,500	\$2,500	\$1,343	\$2,500	\$2,500
6627	Police - False Alarm Fees	\$13,275	\$10,000	\$10,000	\$4,450	\$10,000	\$10,000
	<b>Total Fines and Forfeitures</b>	<b>\$662,760</b>	<b>\$488,310</b>	<b>\$488,310</b>	<b>\$324,143</b>	<b>\$490,528</b>	<b>\$506,618</b>
6701	Gain/Loss on Asset Disposal	\$0	\$100	\$100,100	\$12,000	\$100,100	\$0
6901	KSP - Leased Concessions	\$2,255	\$2,000	\$2,000	\$815	\$2,000	\$1,500
6902	Soccer Lease	\$300	\$100	\$100	\$0	\$100	\$100
6908	Election Filing Fee	\$0	\$100	\$100	\$0	\$100	\$100
6910	Returned Item Fee	\$225	\$150	\$150	\$75	\$150	\$150
6911	Interest Revenue	\$10,604	\$10,000	\$10,000	\$9,958	\$10,000	\$10,200
6915	Mowing Lien Assessments	\$481	\$1,000	\$1,000	\$120	\$1,000	\$1,000
6920	Timely Discount/Credit Memo	\$0	\$0	\$0	\$160	\$160	\$0
6940	EIC - Admin Service Fee	\$75,000	\$100,000	\$100,000	\$66,667	\$100,000	\$100,000
6947	Radio Control Airplane Lease	\$0	\$100	\$100	\$100	\$100	\$100
6954	Reimbursement - Soccer Maintenance	\$0	\$100	\$100	\$0	\$100	\$100
6961	EMS - Bad Debt Recovered	\$25,170	\$33,020	\$33,020	\$14,016	\$33,020	\$20,000
6962	Restitution - Sex Offenders	\$46	\$100	\$100	\$0	\$100	\$100
6963	E-Rate Rebate	\$0	\$0	\$0	\$2,499	\$2,499	\$0
6964	ICT/DIR Rebate	\$0	\$0	\$0	\$865	\$865	\$0
6965	Main Street - Mardi Gras on Main	\$0	\$0	\$0	\$0	\$0	\$17,000
6966	Main Street - Moonlight Drive	\$0	\$0	\$0	\$0	\$0	\$15,000
6967	Main Street - Holiday Parade	\$0	\$0	\$0	\$0	\$0	\$4,000
6968	Main Street - Brick Sale	\$0	\$0	\$0	\$0	\$0	\$500
6969	Main Street - T-Shirt Sale	\$0	\$0	\$0	\$0	\$0	\$0
6970	TCMA Internship	\$0	\$0	\$0	\$0	\$0	\$0
6989	Miscellaneous Revenue	\$189,972	\$50,000	\$112,747	\$16,171	\$112,747	\$50,000
6989-01	Library Re-Grand Opening	\$0	\$0	\$0	\$10,000	\$10,000	\$0
6991	United Parcel Service - Lease	\$13,239	\$12,500	\$12,500	\$9,015	\$12,500	\$12,500
6993	9-1-1 Revenue	\$6,000	\$6,500	\$6,500	\$4,000	\$6,500	\$6,500
6995	Sales of Asset Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
6997	Street Dance	\$0	\$0	\$0	\$0	\$0	\$0
6999	Brick Sales	\$1,069	\$2,000	\$2,000	\$508	\$2,000	\$2,000
	<b>Total Interest and Miscellaneous</b>	<b>\$324,361</b>	<b>\$217,770</b>	<b>\$380,517</b>	<b>\$146,970</b>	<b>\$394,042</b>	<b>\$240,850</b>
7002	Transfer In - From W/S Fund	\$1,000,000	\$1,250,000	\$1,250,000	\$833,333	\$1,250,000	\$1,250,000
7012	Transfer In	\$66,408	\$0	\$0	\$0	\$0	\$0
7025	Transfer In	\$0	\$0	\$17,570	\$0	\$17,570	\$0
7047	Transfer In	-\$8,672	\$0	\$0	\$0	\$0	\$0
7070	Transfer In	\$0	\$0	\$0	\$15,729	\$15,729	\$0
	<b>Total Transfer In</b>	<b>\$1,057,736</b>	<b>\$1,250,000</b>	<b>\$1,267,570</b>	<b>\$849,062</b>	<b>\$1,283,299</b>	<b>\$1,250,000</b>
	<b>GENERAL FUND TOTAL</b>	<b>\$20,677,637</b>	<b>\$20,452,406</b>	<b>\$20,732,723</b>	<b>\$16,581,831</b>	<b>\$20,840,017</b>	<b>\$20,894,703</b>

General Fund							
Expenditures by Department							
Acct.	Department	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
01-800	Non-Departmental	\$232,135	\$492,135	\$492,135	\$254,757	\$492,135	\$382,135
01-801	City Council	\$4,456	\$7,091	\$7,091	\$1,288	\$7,073	\$7,006
01-802	City Secretary	\$140,167	\$143,983	\$144,445	\$79,692	\$144,445	\$145,465
01-803	City Attorney	\$376,647	\$255,525	\$255,525	\$156,310	\$255,521	\$261,474
01-804	City Administration	\$406,482	\$353,224	\$353,224	\$237,083	\$353,224	\$387,612
01-805	Human Resources	\$303,416	\$287,876	\$292,633	\$179,990	\$292,633	\$298,022
01-806	Finance	\$371,487	\$339,750	\$339,750	\$221,461	\$339,750	\$351,280
01-807	Information Technology	\$529,922	\$599,235	\$599,235	\$419,978	\$599,229	\$663,234
01-809	Municipal Court	\$279,187	\$306,495	\$338,037	\$201,373	\$338,037	\$356,514
01-812	KSP	\$367,202	\$372,894	\$372,894	\$223,552	\$372,883	\$370,215
01-813	Police	\$4,825,867	\$4,728,580	\$4,731,080	\$2,989,098	\$4,731,080	\$4,813,182
01-821	Fire	\$3,730,016	\$3,662,993	\$3,665,493	\$2,428,241	\$3,665,480	\$3,743,916
01-826	Fire Marshal	\$104,417	\$101,305	\$157,954	\$86,482	\$157,954	\$164,201
01-830	EMS	\$2,519,980	\$2,494,302	\$2,494,302	\$1,677,908	\$2,494,280	\$2,586,963
01-840	Planning	\$237,267	\$237,702	\$168,467	\$125,836	\$168,467	\$133,711
01-842	Building Inspections	\$295,609	\$314,000	\$322,979	\$206,851	\$322,972	\$336,125
01-843	Code Compliance	\$184,046	\$185,029	\$132,269	\$83,347	\$132,269	\$120,207
01-849	Business Programs	\$175,897	\$175,386	\$175,386	\$107,418	\$175,356	\$190,618
01-852	Tennis Center	\$28,194	\$30,300	\$30,300	\$18,519	\$30,300	\$30,300
01-853	Pool	\$111,622	\$100,137	\$100,137	\$36,136	\$100,137	\$102,176
01-854	Parks Maintenance	\$784,754	\$738,277	\$738,277	\$414,527	\$738,209	\$782,842
01-856	Recreation	\$154,994	\$145,586	\$145,586	\$70,037	\$145,586	\$132,437
01-860	Engineering	\$362,273	\$365,493	\$365,493	\$236,451	\$365,449	\$365,460
01-861	Public Works	\$1,652,640	\$1,860,000	\$1,997,570	\$942,530	\$1,997,570	\$2,064,602
01-865	Library	\$660,784	\$653,144	\$653,144	\$386,849	\$653,144	\$671,574
01-870	General Operations	\$890,647	\$1,101,691	\$1,275,141	\$708,716	\$1,275,121	\$1,104,633
01-894	Main Street	\$0	\$0	\$0	\$0	\$0	\$28,800
<b>Total General Fund</b>		<b>\$19,730,110</b>	<b>\$20,052,133</b>	<b>\$20,348,548</b>	<b>\$12,494,432</b>	<b>\$20,348,306</b>	<b>\$20,594,703</b>

## General Fund Expenditures by Line Item

General Fund							
Expenditures by Line Item							
Acct.	Account Name	FY11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$10,213,686	\$10,247,572	\$10,181,700	\$6,506,347	\$10,181,700	\$10,437,587
001-21	Salaries and Wages - Fire	\$18,009	\$0	\$0	\$10,966	\$10,966	\$0
001-30	Salaries and Wages - EMS	\$16,517	\$0	\$0	\$10,120	\$10,120	\$0
002	Overtime	\$455,400	\$448,470	\$449,621	\$323,943	\$455,525	\$496,520
002-01	Overtime - Contractors	\$0	\$0	\$0	\$0	\$0	\$0
002-21	Overtime - Fire	\$20,653	\$0	\$0	\$15,073	\$15,073	\$0
002-30	Overtime - EMS	\$7,824	\$0	\$0	\$4,339	\$4,339	\$0
003	Part-Time/Temp	\$137,029	\$174,255	\$174,255	\$68,111	\$174,255	\$190,543
004	Longevity	\$89,538	\$98,326	\$98,432	\$67,554	\$98,787	\$95,646
005	Social Security	\$812,163	\$845,846	\$840,060	\$549,752	\$837,660	\$876,062
005-21	Social Security - Fire	\$2,818	\$0	\$0	\$1,967	\$1,967	\$0
005-30	Social Security - EMS	\$1,774	\$0	\$0	\$1,082	\$1,082	\$0
006	Retirement	\$1,180,129	\$977,771	\$972,612	\$635,871	\$969,644	\$1,002,026
006-21	Retirement - Fire	\$4,104	\$0	\$0	\$2,200	\$2,200	\$0
006-30	Retirement - EMS	\$2,598	\$0	\$0	\$1,183	\$1,183	\$0
007	Group Insurance	\$1,855,362	\$1,584,400	\$1,587,003	\$1,096,970	\$1,583,923	\$1,657,850
007-21	Group Insurance - Fire	\$2,486	\$0	\$0	\$2,359	\$2,359	\$0
007-30	Group Insurance - EMS	\$1,554	\$0	\$0	\$1,616	\$1,616	\$0
008	Workers Comp Insurance	\$113,619	\$150,000	\$150,000	\$92,092	\$150,000	\$125,000
009	Unemployment Claims	\$25,425	\$45,000	\$45,000	\$7,104	\$45,000	\$25,000
010	Travel & Training	\$102,757	\$146,955	\$148,398	\$76,539	\$148,921	\$159,467
011	Local Meeting Expenses	\$7,050	\$9,286	\$10,286	\$25,054	\$27,458	\$29,194
012	Certification Pay	\$287,494	\$303,800	\$307,950	\$183,507	\$308,350	\$343,048
013	Vehicle Allowance	\$0	\$0	\$0	\$0	\$0	\$24,000
<b>Total Personnel Services</b>		<b>\$15,357,987</b>	<b>\$15,031,682</b>	<b>\$14,965,317</b>	<b>\$9,683,750</b>	<b>\$15,032,128</b>	<b>\$15,461,942</b>
101	Office Supplies	\$53,879	\$64,948	\$64,948	\$37,771	\$64,671	\$68,896
102	Small Tools and Equipment	\$47,621	\$62,136	\$89,838	\$67,249	\$81,654	\$64,444
103	Chemical & Medical Supplies	\$102,135	\$96,713	\$95,742	\$73,664	\$89,140	\$107,227
104	Fuel and Oil Supplies	\$376,537	\$400,629	\$397,790	\$164,819	\$386,137	\$414,691
105	Food Supplies	\$5,980	\$6,053	\$6,053	\$4,413	\$6,675	\$6,092
106	Janitorial Supplies	\$36,989	\$40,985	\$40,985	\$24,090	\$39,366	\$41,503
107	Wearing Apparel	\$84,376	\$99,751	\$101,630	\$63,154	\$93,987	\$100,300
108	Other Supplies	\$54,961	\$115,686	\$110,886	\$57,888	\$109,355	\$66,560
110	Postage	\$18,765	\$22,340	\$22,340	\$11,611	\$22,105	\$22,630
111	Computer Hardware	\$33,244	\$5,000	\$5,250	\$2,922	\$5,646	\$7,500
112	Computer Software Purchases	\$54,445	\$48,660	\$48,660	\$45,024	\$48,921	\$12,950
118	Sign Materials and Supplies	\$20,348	\$33,850	\$33,850	\$19,719	\$33,850	\$23,600
131	Chemicals, Fertilizers	\$2,082	\$1,200	\$1,200	\$482	\$1,200	\$1,885
132	Seed, Sod and Plantings	\$395	\$250	\$1,250	\$255	\$1,250	\$1,600
133	Sand and Gravel	\$2,063	\$3,050	\$3,050	\$1,854	\$3,050	\$3,438
134	Top Soil and Fill Material	\$50	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$893,869</b>	<b>\$1,001,249</b>	<b>\$1,023,470</b>	<b>\$574,915</b>	<b>\$987,007</b>	<b>\$943,315</b>
201	Land Maintenance	\$1,665	\$2,458	\$2,458	\$1,094	\$2,458	\$2,922
202	Buildings & Structures	\$59,325	\$98,769	\$99,740	\$46,023	\$99,752	\$97,182
203	Maint. Contracts - Garage	\$173,318	\$177,263	\$175,763	\$115,190	\$171,837	\$176,446
204	Parts - City Garage	\$73,099	\$69,010	\$72,010	\$59,762	\$74,394	\$66,353
205	Office Equipment Maintenance	\$48,297	\$56,503	\$56,503	\$34,066	\$56,503	\$65,046
206	Instruments & Apparatus Maint.	\$60,135	\$64,357	\$65,544	\$32,276	\$63,679	\$59,417
207a	Street and Drainage Maint	\$29,726	\$52,654	\$51,404	\$37,081	\$51,404	\$40,976
207b	Street Maintenance	\$341,633	\$495,560	\$595,560	\$62,428	\$595,560	\$599,998
208	Traffic Control Device Maint.	\$68	\$5,000	\$5,000	\$4	\$5,000	\$5,000
209	Irrigation System Maintenance	\$1,662	\$1,000	\$1,000	-\$115	\$1,000	\$1,000
210	Water System	\$0	\$0	\$89	\$89	\$89	\$0
212	Repairs - Not City Garage	\$41,050	\$42,001	\$45,831	\$23,847	\$46,781	\$34,925
217	Software Maintenance Agreement	\$130,037	\$178,202	\$183,702	\$171,082	\$180,400	\$264,550
<b>Total Maintenance and Repairs</b>		<b>\$960,014</b>	<b>\$1,242,776</b>	<b>\$1,354,603</b>	<b>\$582,826</b>	<b>\$1,348,856</b>	<b>\$1,413,815</b>

**General Fund**

**Expenditures by Line Item**

Acct.	Account Name	FY11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
301	Telephone Service	\$126,805	\$135,005	\$135,737	\$27,586	\$135,828	\$117,922
302	Light and Power	\$505,350	\$516,499	\$516,499	\$301,145	\$513,170	\$531,430
303	Natural Gas	\$12,387	\$18,110	\$18,110	\$7,732	\$17,610	\$17,820
304	Water and Sewer	\$62,557	\$54,580	\$54,580	\$27,668	\$54,380	\$57,752
305	Legal Services	\$149,624	\$27,862	\$27,862	\$7,870	\$27,862	\$26,900
306	Special Services	\$256,692	\$139,289	\$183,839	\$29,053	\$159,739	\$170,332
306-01	Special Services - Comm Plan Revi	\$0	\$0	\$0	\$0	\$0	\$0
307	Insurance	\$137,508	\$176,910	\$177,110	\$105,780	\$177,287	\$127,500
309	Prisoner Support	\$27,371	\$78,060	\$78,060	\$16,937	\$78,060	\$71,810
311	Network Services	\$52,643	\$54,876	\$154,876	\$91,793	\$154,876	\$106,556
312	Audit Fees	\$24,044	\$28,500	\$28,500	\$31,045	\$31,045	\$35,000
313	Hire of Equipment	\$65,102	\$70,872	\$82,822	\$37,315	\$83,547	\$12,366
314	Warrant Fees	\$0	\$200	\$200	\$0	\$200	\$200
316	Advertising	\$8,049	\$12,200	\$17,000	\$7,079	\$17,131	\$15,140
317	Employment Physicals	\$12,565	\$21,785	\$21,785	\$11,494	\$21,785	\$21,770
318	Tax Services	\$208,776	\$225,000	\$219,500	\$139,415	\$219,500	\$177,500
319	Drug and Alcohol Testings	\$7,097	\$10,040	\$10,040	\$4,389	\$10,040	\$7,900
325	Tower Rental	\$6,160	\$15,347	\$15,347	\$10,164	\$15,347	\$15,407
347	Airport Management Contract	\$0	\$0	\$0	\$73,333	\$110,000	\$90,401
348	Airport Project Match	\$0	\$0	\$0	\$0	\$0	\$0
388	Leases	\$35,200	\$38,605	\$38,605	\$28,800	\$38,605	\$38,400
<b>Total Services</b>		<b>\$1,697,927</b>	<b>\$1,623,741</b>	<b>\$1,780,473</b>	<b>\$958,601</b>	<b>\$1,866,013</b>	<b>\$1,642,105</b>
401	Certificates, Awards, Etc.	\$5,058	\$15,837	\$15,887	\$10,734	\$15,887	\$14,233
402	Dues and Subscriptions	\$24,966	\$32,945	\$32,945	\$17,558	\$32,497	\$29,423
403	Election Costs	\$5,029	\$5,280	\$5,280	\$460	\$5,280	\$6,780
404	Finance Charges/Late Fees	\$116	\$0	\$0	\$74	\$74	\$0
405	Other Charges	\$152,213	\$110,436	\$115,436	\$80,997	\$112,936	\$113,806
406	Bad Debt Expense	\$1,703	\$1,000	\$1,000	\$14	\$1,004	\$1,000
408	Emergency Management	\$10,941	\$9,500	\$9,500	\$5,915	\$9,500	\$9,500
409	Collection Expense	\$8,852	\$12,000	\$12,000	\$3,599	\$12,000	\$12,000
410	Contingency	\$13,082	\$143,000	\$169,950	\$62,444	\$62,444	\$146,031
412	Reference Materials	\$0	\$1,500	\$1,500	\$78	\$1,500	\$250
<b>Total Other Expenses</b>		<b>\$221,959</b>	<b>\$331,498</b>	<b>\$363,499</b>	<b>\$181,872</b>	<b>\$253,122</b>	<b>\$333,023</b>
502	Buildings & Structures	\$14,200	\$0	\$40,000	\$0	\$40,000	\$0
503	Motor Vehicle Capital	\$178,628	\$181,025	\$181,025	\$180,209	\$181,025	\$179,618
504	Machinery, Tools and Equipment	\$65,170	\$41,856	\$41,856	\$37,770	\$41,850	\$133,041
505	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0
506	Instruments & Apparatus	\$28,376	\$32,664	\$32,664	\$0	\$32,664	\$34,298
512	Books and Records/Software	\$79,844	\$73,507	\$73,507	\$39,733	\$73,507	\$71,411
<b>Total Capital Outlay</b>		<b>\$366,218</b>	<b>\$329,052</b>	<b>\$369,052</b>	<b>\$257,711</b>	<b>\$369,046</b>	<b>\$418,368</b>
912	KSP	\$0	\$0	\$0	\$0	\$0	\$0
914	Golf Fund	\$0	\$0	\$0	\$0	\$0	\$0
918	Equipment Replacement Fund	\$90,000	\$300,000	\$300,000	\$200,000	\$300,000	\$300,000
943	Airport	\$1	\$110,000	\$110,000	\$0	\$110,000	\$0
950	General Debt Service	\$82,135	\$82,135	\$82,135	\$54,757	\$82,135	\$82,135
970	General Improvements Fund	\$60,000	\$0	\$0	\$0	\$0	\$0
990	Insurance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
994	Main Street Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Transfers</b>		<b>\$232,136</b>	<b>\$492,135</b>	<b>\$492,135</b>	<b>\$254,757</b>	<b>\$492,135</b>	<b>\$382,135</b>
<b>General Fund Total</b>		<b>\$19,730,110</b>	<b>\$20,052,133</b>	<b>\$20,348,548</b>	<b>\$12,494,432</b>	<b>\$20,348,306</b>	<b>\$20,594,703</b>

**Water and Sewer Fund**

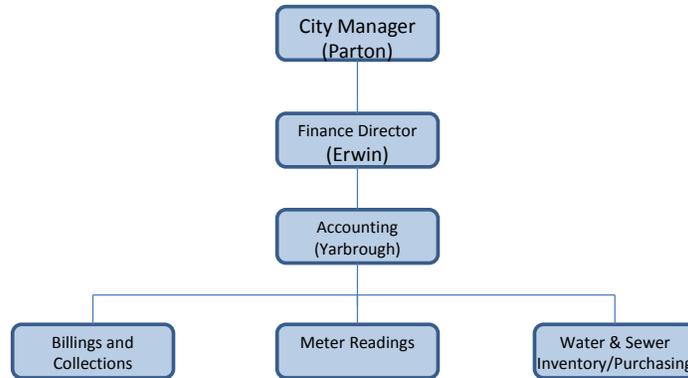
# Water Records Department

## \$513,095

### Department Mission Statement

The water records department provides the City of Kerrville utility customers with accurate meter readings and quality customer service.

### Department Programs



### Billings and Collections - \$237,769

Responsible for providing utility billing in an accurate and timely manner, ensuring consumption, rates, and fees are correct, ensuring collection of all payments due to city and responding to customer inquiries and requests promptly.

### Meter Reading - \$194,976

Responsible for meter reading in accurate and timely manner while responding promptly to customer inquiries and requests.

### Water and Sewer Inventory & Purchasing - \$80,350

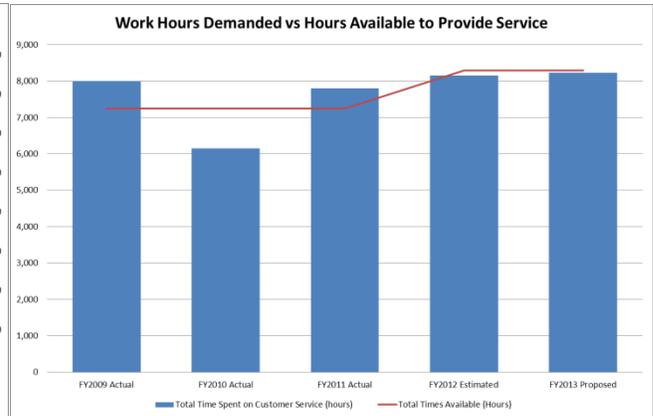
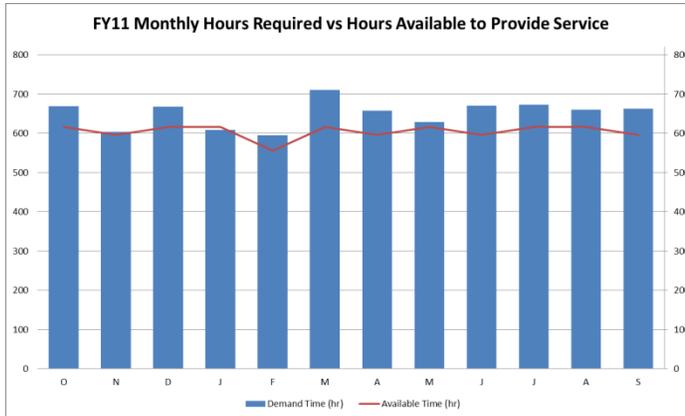
Responsible for maintaining adequate and available inventory of meters, materials, and supplies used for water and sewer functions.

### Water Records Department FY2013 Personnel Count – by Programs

Programs	Finance Asst. Director	Meter Tech. Supervisor	Meter Technician	Meter & Inventory Technician	Utility Billing Coordinator	Accts Receivable Clerk	Utility Clerk	Total
Billing/Collection	0.17	0.10	0.20	0	2.0	0.5	1	3.97
Meter Reading	0.17	0.80	1.80	0.10	0	0	0	2.87
Inventory & Purchasing	0.16	0.10	0	0.90	0	0	0	1.16
<b>Total</b>	<b>0.5</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>0.5</b>	<b>1</b>	<b>8.0</b>

## Program: Billing and Collection

Responsible for providing utility billing in an accurate and timely manner insuring consumption, rates, and fees are correct and responding to customer inquiries and requests promptly.



### What we have accomplished.....

1. Developed standard operations manual
2. Enrolled more customers in electronic billing
3. Enrolled more customers in auto draft payments.

### What we expect to accomplish.....

1. Implement mobile work order system.
2. Develop statement billing for customer with multiple accounts
3. Smooth facility relocation.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$164,384	\$169,074	\$169,074	\$170,614	\$175,296	Finance Asst Director	0.17	0.17	0.17	0.17	0.17
Supplies	\$30,210	\$37,605	\$37,605	\$35,705	\$34,936	Meter Technician	0.3	0.3	0.3	0.3	0.3
Services	\$727	\$874	\$874	\$874	\$920	Utility Billing Coordinator	2	2	2	2	2
Capital	\$6,566	\$13,902	\$13,902	\$13,902	\$9,268	Billing Clerk	1	1	1	1	1
Other	\$16,860	\$19,579	\$19,579	\$19,579	\$17,350	Accounting Clerk	0	0.5	0.5	0.5	0.5
<b>Total</b>	<b>\$218,747</b>	<b>\$241,034</b>	<b>\$241,034</b>	<b>\$240,674</b>	<b>\$237,769</b>	<b>Total FTEs</b>	<b>3.47</b>	<b>3.97</b>	<b>3.97</b>	<b>3.97</b>	<b>3.97</b>

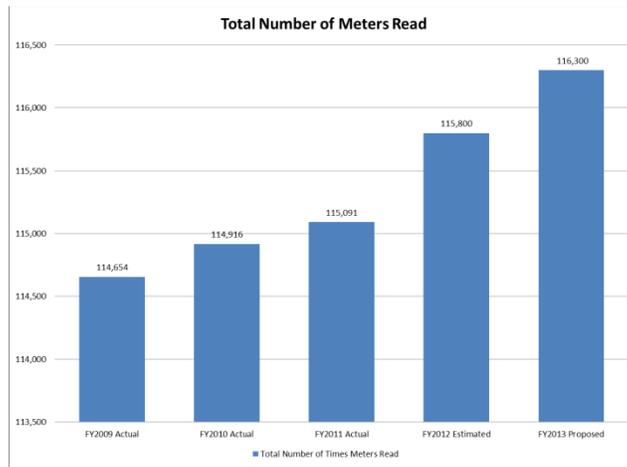
Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total Number of Payments Processed</b>	116,200	116,650	122,470	122,900	123,500
<b>Percent of Utility Bills collected within 25 days</b>	97%	98%	98%	98%	98%
<b>Total Number of Water Accounts at end of FY</b>	9,414	9,489	9,555	9,600	9,660
<b>Total Number of Sewer Accounts at end of FY</b>	8,656	8,698	8,777	8,800	8,830
<b>Percent Payments Processed thru Electronic Billing (%)</b>	25%	30%	33%	35%	35%

## Service Impact

Collect and process all payments received by city; answer and address customer questions and concerns; promote water conservation.

## Program: Meter Reading

Responsible for meter reading in accurate and timely manner while responding promptly to customer inquiries and requests.



### What we have accomplished....

- 1.Reduced time in field reading meters
2. Assisted customers with excessive water usage
3. Replaced faulty curb stops

### What we expect to accomplish.....

- 1.Implement mobile work order system
2. Continue to provide good customer service
3. Continue to improve meter reading routes.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$134,798	\$138,644	\$138,644	\$139,908	\$143,746	Finance Asst Director	0.17	0.17	0.17	0.17	0.17
Supplies	\$24,773	\$30,837	\$30,837	\$29,279	\$28,648	MT Supervisor	0.8	0.8	0.8	0.8	0.8
Services	\$596	\$716	\$716	\$716	\$754	Meter Technician	1.80	1.80	1.80	1.80	1.80
Capital	\$5,384	\$11,400	\$11,400	\$11,400	\$7,600	WS I&P	0.1	0.1	0.1	0.1	0.1
Other	\$13,826	\$16,055	\$16,055	\$16,055	\$14,227	Total FTEs	2.87	2.87	2.87	2.87	2.87
<b>Total</b>	<b>\$179,377</b>	<b>\$197,653</b>	<b>\$197,653</b>	<b>\$197,358</b>	<b>\$194,976</b>						

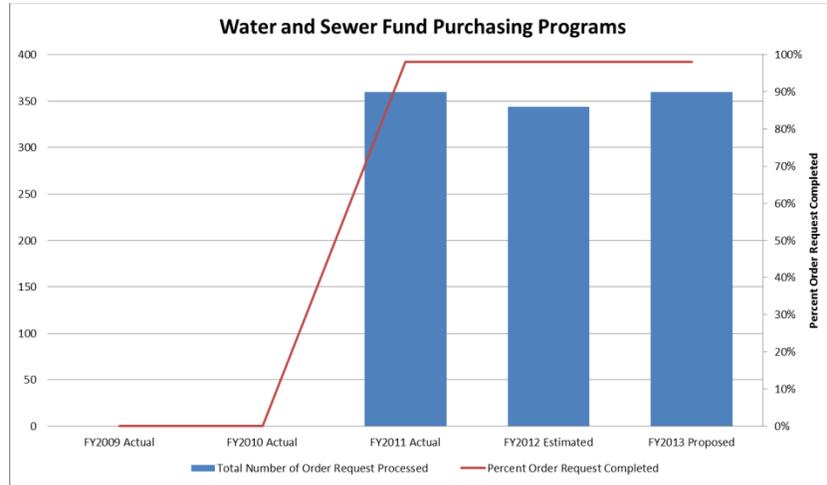
Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total Number of Meters Read</b>	114,654	114,916	115,295	115,800	116,300
<b>Total Number of Work Orders Completed</b>	12,011	10,527	10,281	10,300	10,500
<b>Percent of Work Order completed within 24 hrs</b>	100%	100%	100%	100%	100%
<b>Total Volume of Water Sold ('000 Gallons)</b>	1,308,127	1,096,606	1,368,522,600	1,300,700	1,300,700

## Service Impact

Read water meters; turn off water and sewer privilege for unpaid/inactive accounts; complete work orders.

## Program: Water and Sewer Inventory and Purchasing

Responsible for maintaining adequate and available inventory of meters, materials, and supplies used for water and sewer functions.



### What we have accomplished....

1. Completed meter replacement project.
2. Assist utility departments with purchasing requests.

### What we expect to accomplish.....

1. Secure annual quotes for purchasing water and sewer materials and supplies.
2. Develop vehicle parts inventory in Incode System.
3. Maintain consistent inventory for water and sewer fund.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$55,551	\$57,136	\$57,136	\$57,656	\$59,238	Meter & Inventory Technician	0.9	0.9	0.9	0.9	0.9
Supplies	\$10,209	\$12,708	\$12,708	\$12,066	\$11,806	MT Supervisor	0.1	0.1	0.1	0.1	0.1
Services	\$246	\$295	\$295	\$295	\$311	Asst. Finance Director	0.16	0.16	0.16	0.16	0.16
Capital	\$2,219	\$4,698	\$4,698	\$4,698	\$3,132	Total FTEs	1.16	1.16	1.16	1.16	1.16
Other	\$5,698	\$6,616	\$6,616	\$6,616	\$5,863						
<b>Total</b>	<b>\$73,922</b>	<b>\$81,453</b>	<b>\$81,453</b>	<b>\$81,332</b>	<b>\$80,350</b>						

Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total Number of Order Request Processed for Water and Sewer Departments</b>	n/a	n/a	360	344	360
<b>Percent of Order Request completed within 30 days</b>	n/a	n/a	98%	98%	98%
<b>Total Number of Inventory Items Maintained</b>	n/a	n/a	928	908	908
<b>Percent Inventory items available within 10 business days</b>	n/a	n/a	90%	90%	90%

## Service Impact

Purchase items when requested; Have inventory items available when needed.

## Water Records

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$244,592	\$261,503	\$261,503	\$168,149	\$261,503	\$269,926
002	Overtime	\$3,181	\$2,000	\$2,000	\$1,484	\$2,000	\$2,000
003	Part-Time/Temp	\$0	\$0	\$0	\$2,353	\$2,353	\$0
004	Longevity	\$3,624	\$3,372	\$3,372	\$4,343	\$4,343	\$4,400
005	Social Security	\$18,030	\$20,005	\$20,005	\$13,443	\$20,005	\$20,802
006	Retirement	\$26,758	\$23,274	\$23,274	\$15,556	\$23,274	\$24,201
007	Group Insurance	\$58,500	\$54,400	\$54,400	\$37,177	\$54,400	\$56,800
011	Local Meeting Expenses	\$48	\$300	\$300	\$0	\$300	\$150
<b>Total Personnel Services</b>		<b>\$354,733</b>	<b>\$364,854</b>	<b>\$364,854</b>	<b>\$242,504</b>	<b>\$368,178</b>	<b>\$378,280</b>
101	Office Supplies	\$15,317	\$15,000	\$15,000	\$6,814	\$15,000	\$15,000
102	Small Tools and Equipment	\$2,395	\$1,500	\$1,500	\$133	\$1,500	\$2,500
103	Chemical & Medical Supplies	\$63	\$300	\$300	\$225	\$300	\$200
104	Fuel and Oil Supplies	\$8,795	\$14,350	\$14,350	\$4,035	\$14,350	\$12,750
105	Food Supplies	\$187	\$300	\$300	\$96	\$300	\$300
106	Janitorial Supplies	\$102	\$100	\$100	\$63	\$100	\$100
107	Wearing Apparel	\$1,267	\$1,500	\$1,500	\$522	\$1,500	\$1,340
108	Other Supplies	\$63	\$0	\$0	\$0	\$0	\$0
110	Postage	\$37,001	\$48,100	\$48,100	\$28,190	\$44,000	\$43,200
<b>Total Supplies and Materials</b>		<b>\$65,192</b>	<b>\$81,150</b>	<b>\$81,150</b>	<b>\$40,077</b>	<b>\$77,050</b>	<b>\$75,390</b>
202	Buildings & Structures	\$20	\$200	\$200	\$0	\$200	\$200
203	Maint. Contracts - Garage	\$3,831	\$3,831	\$3,831	\$2,554	\$3,831	\$3,831
204	Parts - City Garage	\$1,202	\$1,200	\$1,200	\$328	\$1,200	\$1,200
205	Office Equipment Maintenance	\$0	\$250	\$250	\$14	\$250	\$250
206	Instruments & Apparatus Maint.	\$6,715	\$6,110	\$6,110	\$531	\$6,110	\$8,501
210	Water System Maintenance	\$18,068	\$25,000	\$25,000	\$13,915	\$25,000	\$20,000
212	Repairs - Not City Garage	\$59	\$460	\$460	\$101	\$460	\$258
<b>Total Maintenance and Repairs</b>		<b>\$29,894</b>	<b>\$37,051</b>	<b>\$37,051</b>	<b>\$17,443</b>	<b>\$37,051</b>	<b>\$34,240</b>
301	Telephone Service	\$1,268	\$1,447	\$1,447	\$734	\$1,447	\$1,360
307	Insurance	\$300	\$438	\$438	\$100	\$438	\$625
<b>Total Services</b>		<b>\$1,568</b>	<b>\$1,885</b>	<b>\$1,885</b>	<b>\$834</b>	<b>\$1,885</b>	<b>\$1,985</b>
402	Dues and Subscriptions	\$60	\$200	\$200	\$0	\$200	\$200
405	Other Charges	\$105	\$0	\$0	\$0	\$0	\$0
406	Bad Debt Expense	\$3,344	\$0	\$0	\$0	\$0	\$0
409	Collection Expense	\$2,981	\$5,000	\$5,000	\$1,741	\$5,000	\$3,000
<b>Total Other Expenses</b>		<b>\$6,490</b>	<b>\$5,200</b>	<b>\$5,200</b>	<b>\$1,741</b>	<b>\$5,200</b>	<b>\$3,200</b>
510	Water System Capital	\$14,169	\$30,000	\$30,000	\$8,240	\$30,000	\$20,000
<b>Total Capital Outlay</b>		<b>\$14,169</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$8,240</b>	<b>\$30,000</b>	<b>\$20,000</b>
<b>Department Total</b>		<b>\$472,048</b>	<b>\$520,140</b>	<b>\$520,140</b>	<b>\$310,839</b>	<b>\$519,364</b>	<b>\$513,095</b>
<b>Total Employees</b>		<b>7.50</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

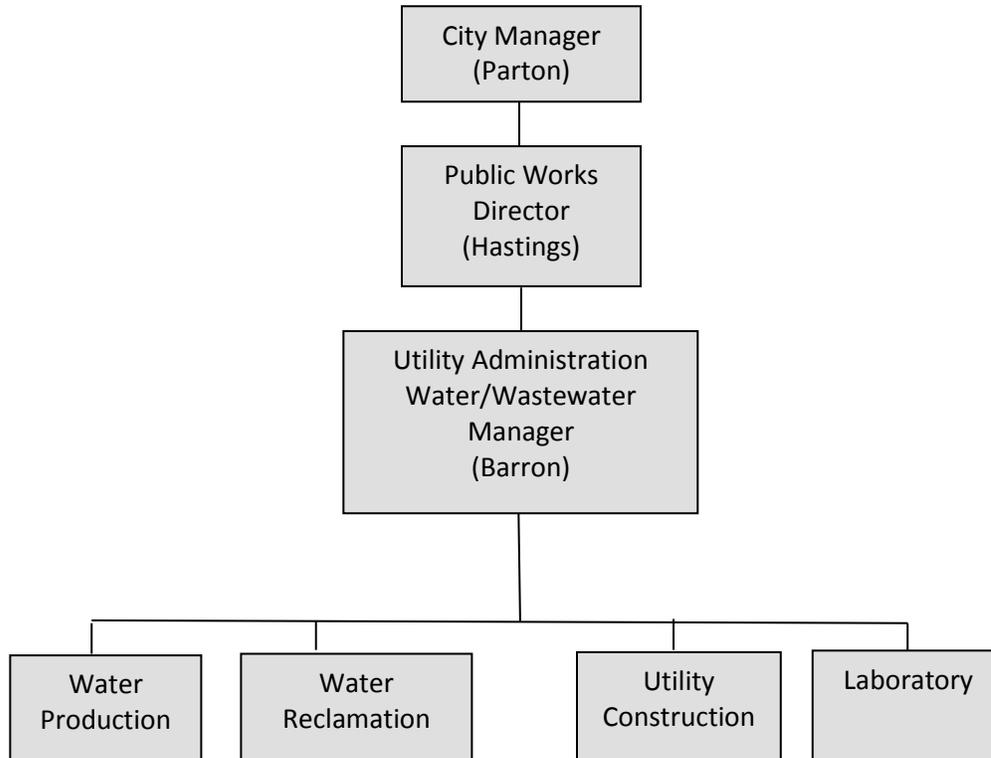
# Public Works Department – Utility Divisions

\$4,637,944

## Department Mission Statement

To improve the quality of life of our customers through administration, construction, maintenance and operation of existing and proposed street, drainage, water, wastewater, solid waste and other capital infrastructure.

## Utility Division(s) and Programs



### Water Production - \$1,480,528

Production of drinking water using groundwater wells, the river and aquifer storage and recovery system as water sources.

### Water Reclamation - \$1,728,577

Treatment of wastewater to such a high quality that it is reused for irrigation purposes.

### Utility Construction - \$810,716

UTC provides 24/7 construction support for utilities, repairing water main breaks and failed sewer mains and installing new taps.

### Laboratory - \$267,121

The laboratory provides sampling and analysis support to the water and water reclamation divisions. They also respond to environmental complaints, wastewater overflows, and assist in operating the wastewater pretreatment programs.

**Utility Administration - \$351,002**

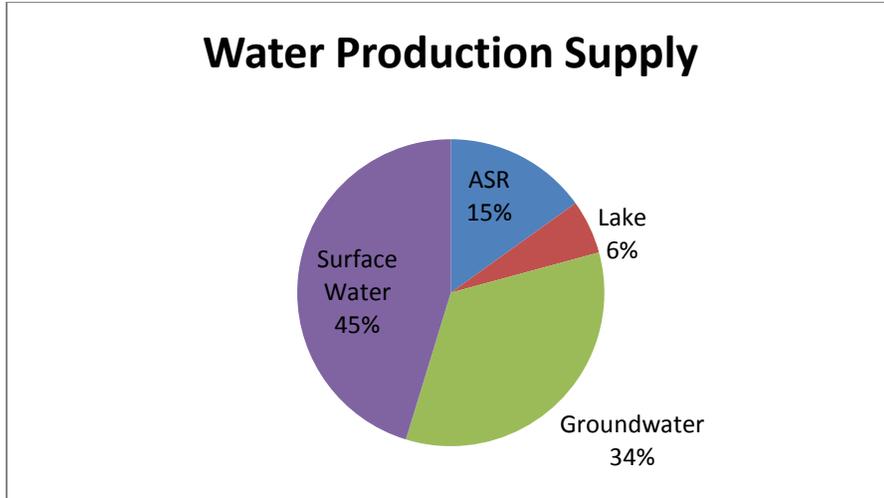
Utility administration is the administrative arm of the utility division. They handle administrative issues related to water, water reclamation, laboratory, utilities construction, CIP projects, public communication, backflow and attend related meetings.

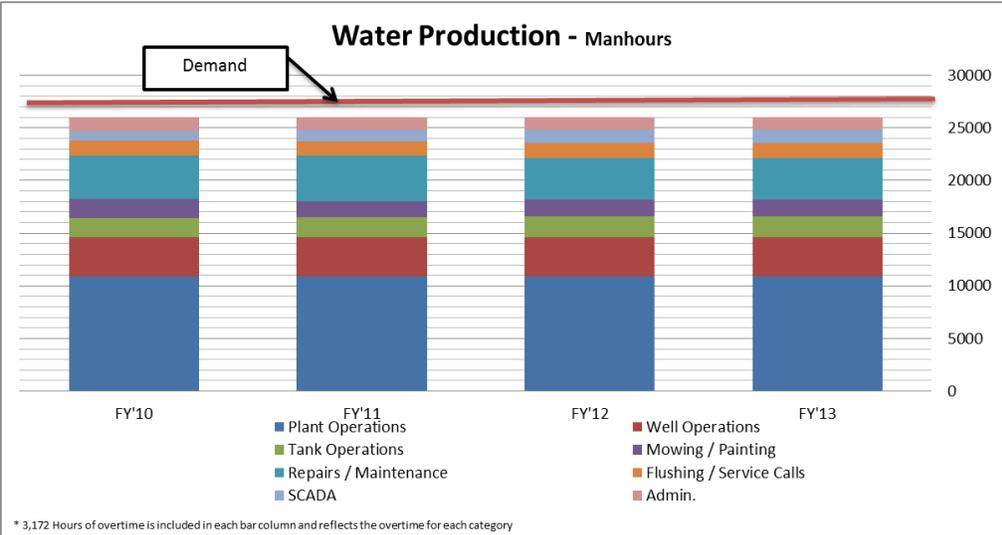
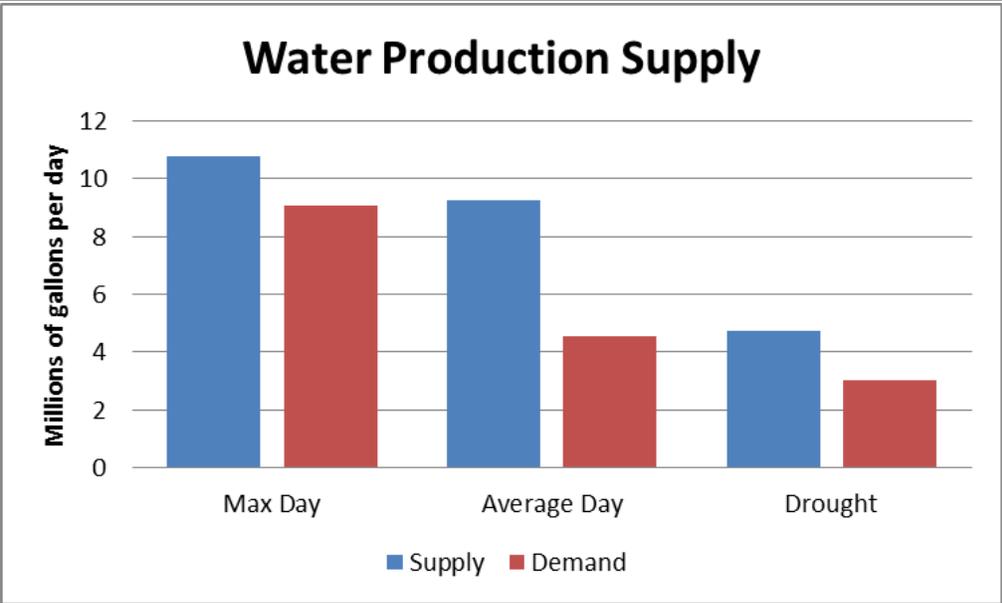
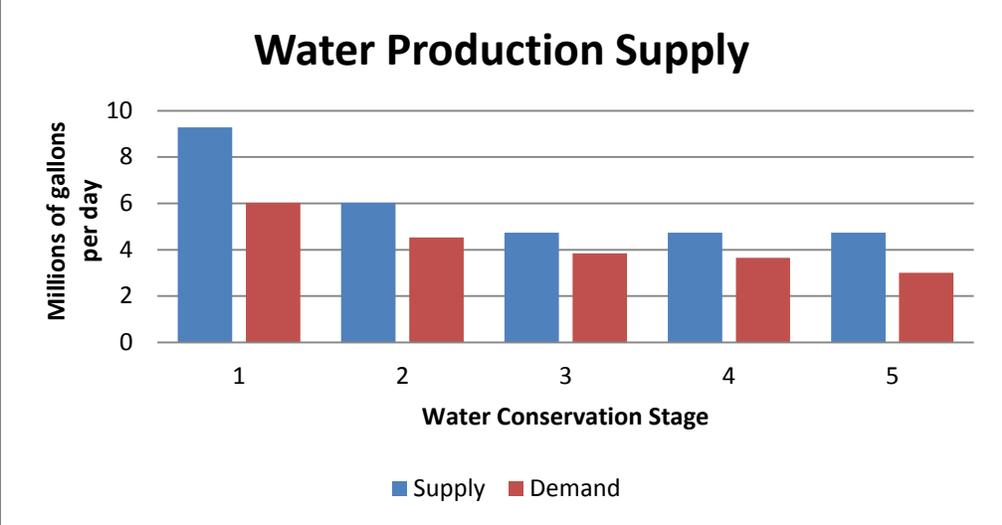
**Public Works – Utility Divisions FY2013 Personnel Count – by Division/Program**

Programs	Utility Manag.	Assist. Manag.	Project Engineer	GIS Manager	City Hall Receptionist	Water Production	Water Reclamation	Utility Constr.	Lab	Total
Water Production	0.25	0.35	0.5	0.5	0.25	11				12.85
Water Reclamation	0.40	0.30	0.5	0.5	0.25		14			15.95
Utility Construction	0.25	0.20						9		9.45
Laboratory	0.10	0.15							4	4.25
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>	<b>11</b>	<b>14</b>	<b>9</b>	<b>4</b>	<b>42.5</b>

**Program: Water Production**

Production of drinking water using groundwater wells, the river and aquifer storage and recovery system as water sources.





**Program: Water Production**

**What we have accomplished in 2012...**

1. Stored 131 MG of surface water in aquifer
2. Averaged 3.10 MGD of treated surface water
3. Averaged 0.49 MGD of groundwater

**What we expect to accomplished in 2013...**

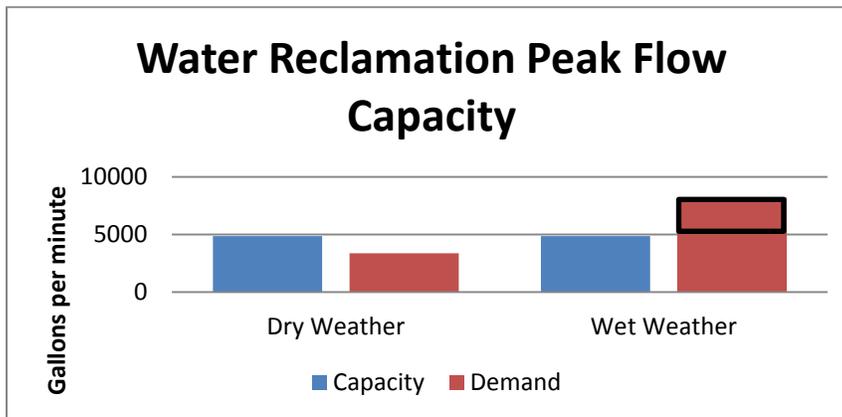
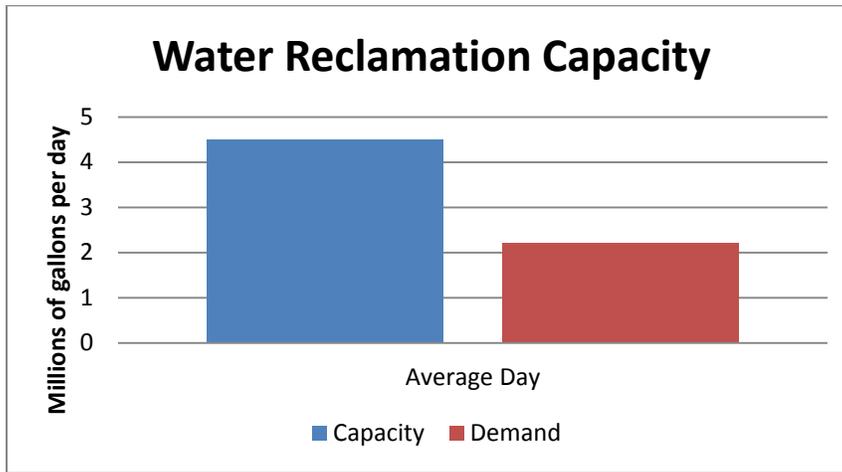
1. Store 200 MG of surface water in the aquifer
2. Average 4 MGD of treated surface water
3. Average 0.39 MGD of groundwater

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$677,715	\$647,310	\$647,310	\$647,522	\$641,703	Water Production	11	11	11	11	11
Supplies	\$125,785	\$208,960	\$208,960	\$205,715	\$190,275						
Services	\$404,235	\$418,618	\$418,618	\$424,323	\$428,110						
Capital	\$0	\$20,000	\$20,000	\$20,000	\$27,500						
Others	\$206,291	\$274,908	\$274,908	\$239,908	\$192,939						
<b>Total</b>	<b>\$1,414,027</b>	<b>\$1,569,797</b>	<b>\$1,569,797</b>	<b>\$1,537,469</b>	<b>\$1,480,528</b>						

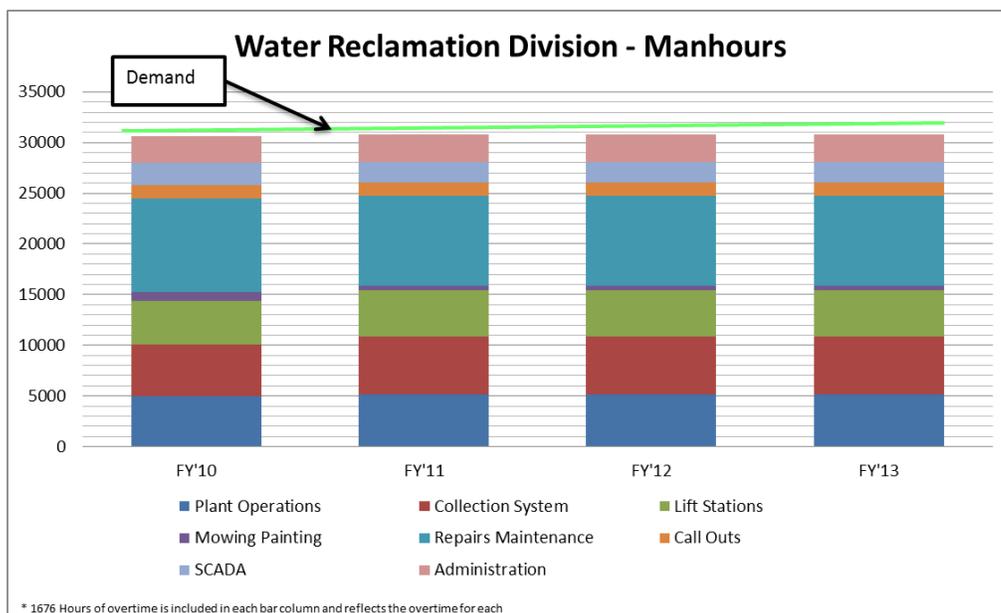
Program	Performance Measure	FY10	FY11	FY12	FY13
Water Production	Average daily raw surface water treated (MG)	3.784	2.942	3.145	3.300
	Average daily treated surface water stored in ASR (MG)	0.857	0.431	0.442	0.500
	Average daily treated surface water recovered from ASR (MG)	0.083	0.469	0.105	0.200
	Average daily treated surface water distributed (MG)	3.122	2.715	2.985	2.985
	Average daily ground water distributed (MG)	0.097	1.033	0.495	0.500
	Average daily unaccounted for water (all sources, MG)	0.315	0.755	0.775	0.775
	<b>Total surface water stored in ASR (MG)</b>	<b>659</b>	<b>637</b>	<b>675</b>	<b>600</b>

**Program: Water Reclamation**

Treatment of wastewater to such a high quality that it can be reused for irrigation purposes.



Over capacity during wet weather storm events due to inflow and infiltration



### What we have accomplished in 2012...

1. Treat 800 MG of wastewater
2. Dewater and transport 500 dry metric tons of sludge
3. Distribute 400 MG of effluent

### What we expect to accomplished in 2013...

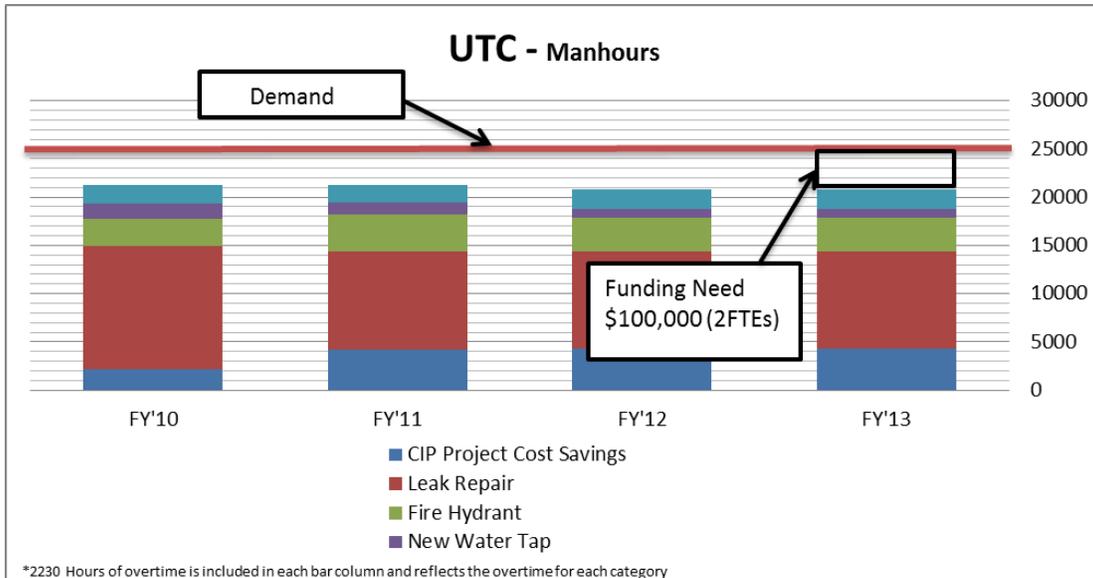
1. Treat 800 MG of wastewater
2. Dewater and transport 500 dry metric tons of sludge
3. Distribute 400 MG of effluent

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$752,726	\$717,900	\$717,900	\$717,900	\$742,638	Water Reclamation	14	14	14	14	14
<b>Supplies</b>	\$338,789	\$368,487	\$368,487	\$368,487	\$346,216						
<b>Services</b>	\$286,849	\$282,894	\$282,894	\$282,894	\$297,280						
<b>Capital</b>	\$404,213	\$153,000	\$153,000	\$153,000	\$105,500						
<b>Others</b>	\$205,598	\$286,704	\$286,704	\$286,704	\$236,943						
<b>Total</b>	\$1,988,175	\$1,808,985	\$1,808,985	\$1,808,985	\$1,728,577						

Program	Performance Measure	FY10	FY11	FY12	FY13
Water Reclamation	Average daily wastewater treatment (MG)	2.4470	1.9985	2.2999	2.2999
	Average daily effluent water sold (MG)	0.3780	0.8156	0.5126	0.5126
	Number of sanitary sewer overflows	15	11	20	20
	% of sanitary sewer overflows responded to within 24 hours	100%	100%	100%	100%
	Number of customer service calls responded to	135	139	250	250
	% of customer service calls responded to within 24 hours	100%	100%	100%	100%
	Number of SCADA service calls responded to	18	11	35	35
	% of SCADA service calls responded to within 24 hours	100%	100%	100%	100%
	Man-hours for collection system maintenance	2,075	4,003	2,265	2,265
	Man-hours for lift station/WWTP maintenance & repair	3,520	6,708	3,379	3,379
	Footage of collection lines televised/inspected	37,930	56,192	50,000	50,000
	Footage of collection lines cleaned	282,713	230,643	200,000	200,000

## Program: Utility Construction

Utility construction provides 24/7 construction support for utilities, repairing water main breaks and failed sewer mains and installing new taps.



### What we have accomplished in 2012...

1. Responded to 2250 customer service calls
2. Repaired 300 water leaks
3. Installed new or replaced 1000 linear feet of water mains

### What we expect to accomplished in 2013...

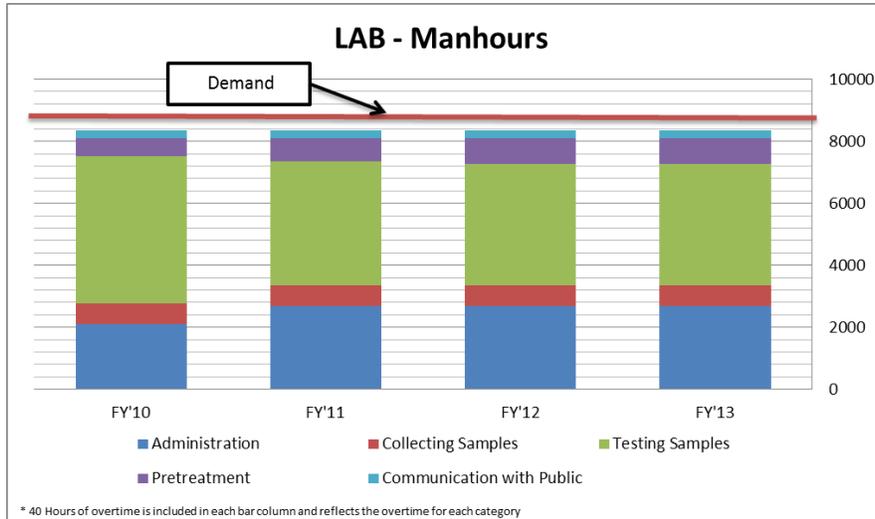
1. Respond to 2250 customer service calls
2. Repair 300 water leaks
3. Install new or replace 1000 linear feet of water mains

	Funding Needs						Personnel Count				
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$496,236	\$475,079	\$478,209	\$478,209	\$495,226	Utility Construction	9	9	9	9	9
Supplies	\$35,964	\$51,744	\$51,744	\$51,869	\$53,822						
Services	\$1,286	\$4,188	\$4,188	\$4,188	\$1,640						
Capitals	\$95,854	\$151,075	\$166,478	\$166,478	\$142,899						
Others	\$114,837	\$185,404	\$170,001	\$169,805	\$117,129						
<b>Total</b>	<b>\$744,177</b>	<b>\$867,489</b>	<b>\$870,620</b>	<b>\$870,548</b>	<b>\$810,716</b>						

Program	Performance Measure	FY10	FY11	FY12	FY13
Utility Construction	Number of customer service calls responded to	2100	2,391	2,200	2,200
	% of customer service calls responded to within 24 hours	99%	98%	95%	95%
	Number of water main leaks responded to	210	203	225	225
	% of water main leaks responded to within 24 hours	100%	100%	100%	100%
	Man-hours for distribution system point repairs	11,000	9,250	12,000	12,000
	Number of new fire hydrants installed	5	11	10	10
	Number of fire hydrants replaced	8	4	12	12
	Number of fire hydrants repaired	80	57	100	100
	Total number of fire hydrants in system	1352	1,480	1,400	1,400
	Linear footage of water main replaced	800	247	1,200	1,200
	Linear footage of new water mains constructed in-house	830	606	500	500
	Number of valves tested	0	0	0	
	Number of new valves installed	0	0	0	
	Number of valves replaced	0	0	0	
	Number of valves repaired	0	0	0	
	Total number of valves in system	-	-	-	

**Program: Laboratory**

The laboratory provides sampling and analysis support to the water and water reclamation divisions. They also respond to environmental complaints, wastewater overflows, and assist in operating the wastewater pretreatment programs.



**What we have accomplished in 2012...**

1. Maintain Compliance with NELAC
2. Maintain Compliance with TCEQ
3. Perform City of Kerrville Water/ Wastewater sampling and testing
4. Perform private testing as time permits

**What we expect to accomplished in 2013...**

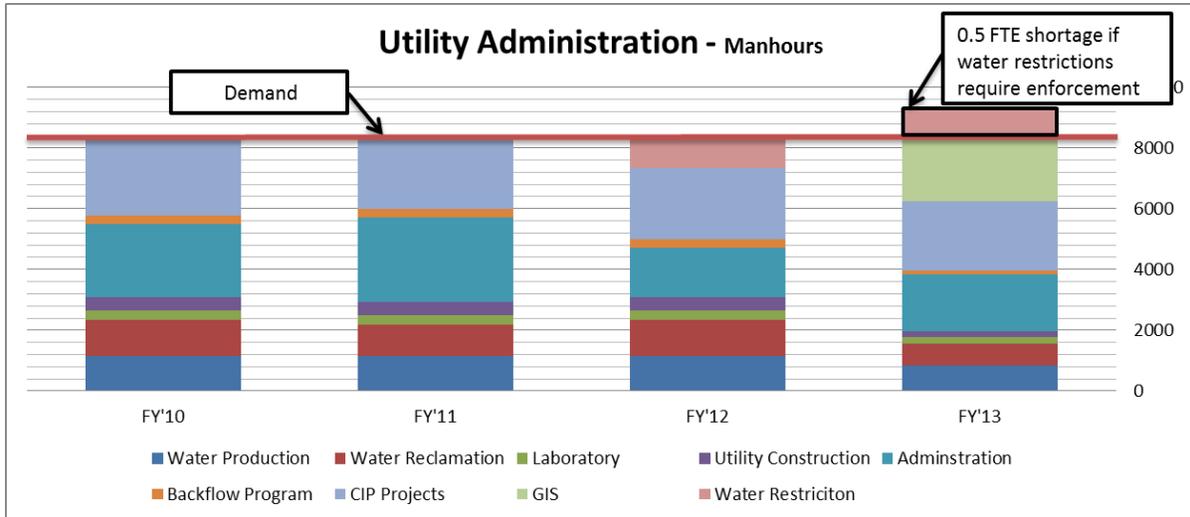
1. Maintain Compliance with NELAC
2. Maintain Compliance with TCEQ
3. Perform City of Kerrville Water/ Wastewater sampling and testing
4. Perform private testing as time permits

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$194,357	\$204,963	\$204,963	\$204,963	\$204,395	Laboratory	4	4	4	4	4
Supplies	\$32,736	\$38,479	\$38,479	\$38,398	\$36,299						
Services	\$8,731	\$16,196	\$16,196	\$16,196	\$17,887						
Capitals	\$100	\$0	\$0	\$0	\$0						
Others	\$13,682	\$14,931	\$14,931	\$14,931	\$8,540						
<b>Total</b>	<b>\$249,604</b>	<b>\$274,568</b>	<b>\$274,568</b>	<b>\$274,487</b>	<b>\$267,121</b>						

Program	Performance Measure	FY10	FY11	FY12	FY 13
Laboratory	Number of tests for Water Treatment Plant	834	771	800	800
	Number of tests for WasteWater Treatment Plant (incl. spills)	5173	4,621	5,000	5,000
	Number of tests for Public samples	2066	936	1,000	1,000
	Number of tests for Grease-Trap sample	289	265	250	250
	Number of outside customers	79	75	80	80

**Program: Utility Administration**

Utility administration is the administrative arm of the utility division. They handle administrative issues related to water, water reclamation, laboratory, utilities construction, CIP projects, public communication, backflow and attend related meetings.



**What we have accomplished in 2012...**

- Communicate with the Public and other City Department
- Issue work orders to Utility Staff
- Secure and maintain Utility easements
- Manage Backflow Program
- Supply facts to Management
- Rewrite Pretreatment Ordinance

**What we expect to accomplished in 2013...**

4. Communicate with the Public and other City Department
5. Issue work orders to Utility Staff
6. Secure and maintain Utility easements
7. Manage Backflow Program
8. Supply facts to Management
9. Correct and maintain the GIS

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$282,307	\$276,797	\$276,797	\$276,797	\$331,921	Admin	4	4	4	4	4
Supplies	\$6,478	\$5,104	\$5,104	\$5,079	\$2,779						
Services	\$7,687	\$10,966	\$10,966	\$10,966	\$10,300						
Capital	\$0	\$0	\$0	\$0	\$1,650						
Others	\$2,270	\$5,015	\$5,015	\$5,015	\$4,352						
<b>Total</b>	<b>\$298,741</b>	<b>\$297,882</b>	<b>\$297,882</b>	<b>\$297,857</b>	<b>\$351,002</b>						

**Performance Measures:**

Maintain sustainability throughout all facets of the City of Kerrville’s Utility Divisions.

**Water Production**

**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$413,680	\$396,365	\$396,365	\$267,511	\$396,365	\$393,839
002	Overtime	\$77,185	\$78,697	\$78,697	\$49,265	\$78,697	\$78,697
004	Longevity	\$4,468	\$4,980	\$4,980	\$5,192	\$5,192	\$3,764
005	Social Security	\$36,348	\$36,342	\$36,342	\$24,912	\$36,342	\$36,287
006	Retirement	\$52,854	\$42,281	\$42,281	\$29,253	\$42,281	\$42,216
007	Group Insurance	\$85,800	\$74,800	\$74,800	\$50,934	\$74,800	\$78,100
010	Travel & Training	\$6,312	\$9,165	\$9,165	\$4,496	\$9,165	\$6,785
011	Local Meeting Expenses	\$169	\$180	\$180	\$24	\$180	\$216
012	Certification Pay	\$900	\$4,500	\$4,500	\$948	\$4,500	\$1,800
	<b>Total Personnel Services</b>	<b>\$677,715</b>	<b>\$647,310</b>	<b>\$647,310</b>	<b>\$432,536</b>	<b>\$647,522</b>	<b>\$641,703</b>
101	Office Supplies	\$2,036	\$3,000	\$3,000	\$1,395	\$3,000	\$2,940
102	Small Tools and Equipment	\$2,398	\$13,245	\$13,245	\$4,368	\$11,000	\$8,925
103	Chemical & Medical Supplies	\$93,852	\$154,850	\$154,850	\$36,676	\$154,850	\$150,075
104	Fuel and Oil Supplies	\$15,764	\$21,875	\$21,875	\$5,950	\$21,875	\$15,000
105	Food Supplies	\$199	\$770	\$770	\$97	\$770	\$790
106	Janitorial Supplies	\$2,586	\$2,180	\$2,180	\$1,424	\$2,180	\$2,180
107	Wearing Apparel	\$2,671	\$3,850	\$3,850	\$2,318	\$3,850	\$4,235
108	Other Supplies	\$276	\$1,100	\$1,100	\$359	\$1,100	\$800
109	Fuel - Not City Garage	\$0	\$440	\$440	\$0	\$440	\$525
110	Postage	\$2,012	\$4,650	\$4,650	\$81	\$4,650	\$2,905
111	Computer Hardware	\$2,476	\$0	\$0	\$0	\$0	\$0
112	Computer Software Purchases	\$0	\$900	\$900	\$0	\$900	\$0
118	Sign Materials and Supplies	\$1,517	\$2,100	\$2,100	\$31	\$1,100	\$1,900
	<b>Total Supplies and Materials</b>	<b>\$125,785</b>	<b>\$208,960</b>	<b>\$208,960</b>	<b>\$52,698</b>	<b>\$205,715</b>	<b>\$190,275</b>
201	Land Maintenance	\$1,446	\$3,050	\$3,050	\$633	\$3,050	\$1,500
202	Buildings & Structures	\$12,551	\$11,800	\$11,800	\$9,988	\$11,800	\$11,400
203	Maint. Contracts - Garage	\$8,000	\$8,000	\$8,000	\$5,333	\$8,000	\$8,000
204	Parts - City Garage	\$1,594	\$1,800	\$1,800	\$852	\$1,800	\$2,000
205	Office Equipment Maintenance	\$105	\$400	\$400	\$0	\$400	\$400
206	Instruments & Apparatus Maint.	\$9,246	\$46,209	\$46,209	\$11,155	\$46,209	\$19,999
207a	Street and Drainage Maint	\$1,745	\$2,000	\$2,000	\$544	\$2,000	\$2,000
208	Traffic Control Device Maint.	\$0	\$650	\$650	\$73	\$650	\$650
210	Water System Maintenance	\$101,638	\$110,000	\$110,000	\$44,005	\$110,000	\$110,000
210-01	Water System - KSP	\$0	\$2,239	\$2,239	\$419	\$2,239	\$1,940
211	Wastewater System	\$0	\$1,400	\$1,400	\$0	\$1,400	\$400
212	Repairs - Not City Garage	\$1,116	\$4,100	\$4,100	\$2,423	\$4,100	\$3,640
	<b>Total Maintenance and Repairs</b>	<b>\$137,441</b>	<b>\$191,648</b>	<b>\$191,648</b>	<b>\$75,426</b>	<b>\$191,648</b>	<b>\$161,929</b>
301	Telephone Service	\$4,056	\$2,568	\$2,568	-\$1,020	\$2,568	\$2,160
302	Light and Power	\$356,205	\$354,000	\$354,000	\$229,612	\$354,000	\$378,000
303	Natural Gas	\$990	\$1,500	\$1,500	\$737	\$1,500	\$1,250
304	Water and Sewer	\$1,436	\$1,200	\$1,200	\$863	\$1,200	\$1,200
306	Special Services	\$41,234	\$48,750	\$48,750	\$26,942	\$48,750	\$40,000
311	Network Services	\$0	\$5,400	\$5,400	\$3,262	\$5,400	\$4,800
313	Hire of Equipment	\$315	\$4,100	\$4,100	\$315	\$4,100	\$0
316	Advertising	\$0	\$0	\$0	\$5,705	\$5,705	\$0
317	Employment Physicals	\$0	\$1,100	\$1,100	\$0	\$1,100	\$400
319	Drug and Alcohol Testings	\$0	\$0	\$0	\$0	\$0	\$300
	<b>Total Services</b>	<b>\$404,235</b>	<b>\$418,618</b>	<b>\$418,618</b>	<b>\$266,415</b>	<b>\$424,323</b>	<b>\$428,110</b>
402	Dues and Subscriptions	\$932	\$1,010	\$1,010	\$347	\$1,010	\$1,010
404	Finance Charges/Late Fees	\$695	\$0	\$0	\$0	\$0	\$0
405	Other Charges	\$27,149	\$42,250	\$42,250	\$27,345	\$42,250	\$30,000
410	Contingency	\$40,075	\$40,000	\$40,000	\$172	\$5,000	\$0
	<b>Total Other Expenses</b>	<b>\$68,851</b>	<b>\$83,260</b>	<b>\$83,260</b>	<b>\$27,863</b>	<b>\$48,260</b>	<b>\$31,010</b>
503	Motor Vehicle Capital	\$0	\$0	\$0	\$0	\$0	\$27,500
504	Machinery, Tools and Equipment	\$0	\$20,000	\$20,000	\$0	\$20,000	\$0
	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$27,500</b>
	<b>Department Total</b>	<b>\$1,414,027</b>	<b>\$1,569,797</b>	<b>\$1,569,797</b>	<b>\$854,938</b>	<b>\$1,537,469</b>	<b>\$1,480,528</b>
	<b>Total Employees</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

Water Reclamation							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$493,992	\$487,986	\$487,986	\$320,346	\$487,986	\$501,162
002	Overtime	\$41,734	\$40,224	\$40,224	\$29,145	\$40,224	\$40,224
004	Longevity	\$4,099	\$4,728	\$4,728	\$4,556	\$4,728	\$5,256
005	Social Security	\$39,817	\$37,331	\$37,331	\$27,571	\$37,331	\$41,600
006	Retirement	\$58,024	\$43,431	\$43,431	\$32,109	\$43,431	\$48,397
007	Group Insurance	\$109,200	\$95,200	\$95,200	\$64,983	\$95,200	\$99,400
010	Travel & Training	\$3,461	\$6,000	\$6,000	\$1,960	\$6,000	\$3,900
011	Local Meeting Expenses	\$0	\$600	\$600	\$0	\$600	\$300
012	Certification Pay	\$2,400	\$2,400	\$2,400	\$1,600	\$2,400	\$2,400
<b>Total Personnel Services</b>		<b>\$752,726</b>	<b>\$717,900</b>	<b>\$717,900</b>	<b>\$482,271</b>	<b>\$717,900</b>	<b>\$742,638</b>
101	Office Supplies	\$2,952	\$2,500	\$2,500	\$959	\$2,500	\$2,475
102	Small Tools and Equipment	\$10,676	\$18,772	\$18,772	\$8,289	\$18,772	\$15,239
103	Chemical & Medical Supplies	\$277,948	\$299,554	\$299,554	\$175,915	\$299,554	\$284,554
104	Fuel and Oil Supplies	\$27,295	\$25,827	\$25,827	\$14,801	\$25,827	\$23,141
105	Food Supplies	\$1,129	\$1,120	\$1,120	\$242	\$1,120	\$1,120
106	Janitorial Supplies	\$3,072	\$2,529	\$2,529	\$2,301	\$2,529	\$3,157
107	Wearing Apparel	\$8,079	\$8,139	\$8,139	\$5,502	\$8,139	\$7,049
108	Other Supplies	\$1,401	\$2,825	\$2,825	\$850	\$2,825	\$2,860
109	Fuel - Not City Garage	\$5,563	\$6,000	\$6,000	\$2,983	\$6,000	\$5,800
110	Postage	\$656	\$720	\$720	\$226	\$720	\$720
118	Sign Materials and Supplies	\$17	\$500	\$500	\$37	\$500	\$100
<b>Total Supplies and Materials</b>		<b>\$338,789</b>	<b>\$368,487</b>	<b>\$368,487</b>	<b>\$212,105</b>	<b>\$368,487</b>	<b>\$346,216</b>
201	Land Maintenance	\$1,972	\$4,600	\$4,600	\$1,536	\$4,600	\$1,770
202	Buildings & Structures	\$5,156	\$8,550	\$8,550	\$756	\$8,550	\$8,426
203	Maint. Contracts - Garage	\$25,284	\$25,270	\$25,270	\$16,847	\$25,270	\$25,270
204	Parts - City Garage	\$5,946	\$8,500	\$8,500	\$3,338	\$8,500	\$8,500
205	Office Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$650
206	Instruments & Apparatus Maint.	\$47,717	\$68,700	\$68,700	\$62,493	\$68,700	\$65,850
207a	Street and Drainage Maint	\$3,294	\$5,800	\$5,800	\$3,448	\$5,800	\$4,800
208	Traffic Control Device Maint.	\$0	\$700	\$700	\$0	\$700	\$700
211	Wastewater System	\$88,435	\$96,349	\$96,349	\$48,881	\$96,349	\$100,349
212	Repairs - Not City Garage	\$4,890	\$5,555	\$5,555	\$3,335	\$5,555	\$4,949
<b>Total Maintenance and Repairs</b>		<b>\$182,694</b>	<b>\$224,024</b>	<b>\$224,024</b>	<b>\$140,634</b>	<b>\$224,024</b>	<b>\$221,263</b>
301	Telephone Service	\$6,274	\$3,114	\$3,114	\$2,834	\$3,114	\$3,900
302	Light and Power	\$241,183	\$228,000	\$228,000	\$159,031	\$228,000	\$248,000
303	Natural Gas	\$563	\$1,800	\$1,800	\$832	\$1,800	\$1,000
304	Water and Sewer	\$2,751	\$2,700	\$2,700	\$1,317	\$2,700	\$2,700
306	Special Services	\$33,431	\$38,550	\$38,550	\$19,496	\$38,550	\$33,550
311	Network Services	\$0	\$5,400	\$5,400	\$3,349	\$5,400	\$4,800
313	Hire of Equipment	\$2,646	\$3,000	\$3,000	\$747	\$3,000	\$3,000
317	Employment Physicals	\$0	\$330	\$330	\$0	\$330	\$330
<b>Total Services</b>		<b>\$286,849</b>	<b>\$282,894</b>	<b>\$282,894</b>	<b>\$187,606</b>	<b>\$282,894</b>	<b>\$297,280</b>
402	Dues and Subscriptions	\$1,097	\$780	\$780	\$0	\$780	\$780
405	Other Charges	\$13,317	\$21,900	\$21,900	\$13,079	\$21,900	\$14,900
410	Contingency	\$8,490	\$40,000	\$40,000	\$15,500	\$40,000	\$0
<b>Total Other Expenses</b>		<b>\$22,904</b>	<b>\$62,680</b>	<b>\$62,680</b>	<b>\$28,579</b>	<b>\$62,680</b>	<b>\$15,680</b>
502	Buildings and Structures Capital	\$0	\$58,000	\$58,000	\$6,065	\$58,000	\$0
504	Machinery, Tools and Equipment	\$404,213	\$95,000	\$95,000	\$92,566	\$95,000	\$90,500
506	Instruments & Apparatus	\$0	\$0	\$0	\$0	\$0	\$15,000
<b>Total Capital Outlay</b>		<b>\$404,213</b>	<b>\$153,000</b>	<b>\$153,000</b>	<b>\$98,631</b>	<b>\$153,000</b>	<b>\$105,500</b>
<b>Department Total</b>		<b>\$1,988,175</b>	<b>\$1,808,985</b>	<b>\$1,808,985</b>	<b>\$1,149,826</b>	<b>\$1,808,985</b>	<b>\$1,728,577</b>
<b>Total Employees</b>		<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

Utility Construction							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$317,120	\$315,831	\$318,517	\$208,310	\$318,517	\$324,621
002	Overtime	\$40,440	\$36,800	\$36,800	\$14,010	\$36,800	\$36,800
004	Longevity	\$3,964	\$4,428	\$4,452	\$4,452	\$4,452	\$4,524
005	Social Security	\$25,307	\$24,161	\$24,367	\$16,623	\$24,367	\$27,649
006	Retirement	\$38,146	\$28,109	\$28,348	\$20,315	\$28,348	\$32,167
007	Group Insurance	\$70,200	\$61,200	\$61,200	\$44,451	\$61,200	\$63,900
010	Travel & Training	\$891	\$3,650	\$3,650	\$1,944	\$3,650	\$3,520
011	Local Meeting Expenses	\$168	\$900	\$876	\$36	\$876	\$845
012	Certification Pay						\$1,200
<b>Total Personnel Services</b>		<b>\$496,236</b>	<b>\$475,079</b>	<b>\$478,209</b>	<b>\$310,141</b>	<b>\$478,209</b>	<b>\$495,226</b>
101	Office Supplies	\$258	\$585	\$585	\$277	\$585	\$495
102	Small Tools and Equipment	\$8,242	\$7,109	\$7,109	\$4,723	\$7,109	\$7,795
103	Chemical & Medical Supplies	\$295	\$500	\$500	\$197	\$500	\$500
104	Fuel and Oil Supplies	\$22,329	\$30,000	\$30,000	\$10,080	\$30,000	\$35,699
105	Food Supplies	\$1,394	\$1,300	\$1,300	\$490	\$1,300	\$1,380
106	Janitorial Supplies	\$238	\$450	\$450	\$238	\$450	\$448
107	Wearing Apparel	\$2,994	\$6,000	\$6,000	\$2,776	\$6,000	\$4,725
108	Other Supplies	\$0	\$200	\$200	\$0	\$200	\$200
109	Fuel - Not City Garage	\$215	\$200	\$200	\$131	\$200	\$530
110	Postage	\$0	\$75	\$75	\$200	\$200	\$200
133	Sand and Gravel	\$0	\$4,425	\$4,425	\$1,632	\$4,425	\$1,350
134	Top Soil and Fill Material	\$0	\$900	\$900	\$0	\$900	\$500
<b>Total Supplies and Materials</b>		<b>\$35,964</b>	<b>\$51,744</b>	<b>\$51,744</b>	<b>\$20,743</b>	<b>\$51,869</b>	<b>\$53,822</b>
201	Land Maintenance	\$0	\$495	\$495	\$367	\$495	\$490
202	Buildings & Structures	\$686	\$1,025	\$1,025	\$652	\$1,025	\$950
203	Maint. Contracts - Garage	\$22,000	\$22,000	\$22,000	\$14,667	\$22,000	\$22,000
204	Parts - City Garage	\$3,725	\$10,000	\$10,000	\$2,824	\$10,000	\$5,000
205	Office Equipment Maintenance	\$0	\$650	\$650	\$0	\$550	\$0
206	Instruments & Apparatus Maint.	\$1,391	\$1,100	\$1,100	\$60	\$1,100	\$1,140
207	Street and Drainage Maint	\$17,200	\$23,163	\$23,163	\$7,835	\$23,163	\$19,000
208	Traffic Control Device Maint.	\$283	\$1,196	\$1,196	\$0	\$1,100	\$0
210	Water System Maintenance	\$43,267	\$42,500	\$42,500	\$13,716	\$42,500	\$42,500
211	Wastewater Sytem	\$29,736	\$28,500	\$28,500	\$4,719	\$28,500	\$23,494
212	Repairs - Not City Garage	\$747	\$3,500	\$3,500	\$346	\$3,500	\$2,000
<b>Total Maintenance and Repairs</b>		<b>\$119,036</b>	<b>\$134,129</b>	<b>\$134,129</b>	<b>\$45,184</b>	<b>\$133,933</b>	<b>\$116,574</b>
301	Telephone Service	\$1,286	\$1,298	\$1,298	\$772	\$1,298	\$1,440
306	Special Services	\$0	\$250	\$250	\$0	\$250	\$0
313	Hire of Equipment	\$0	\$2,000	\$2,000	\$0	\$2,000	\$0
317	Employment Physicals	\$0	\$640	\$640	\$0	\$640	\$200
<b>Total Services</b>		<b>\$1,286</b>	<b>\$4,188</b>	<b>\$4,188</b>	<b>\$772</b>	<b>\$4,188</b>	<b>\$1,640</b>
401	Certificates, Awards, Etc.		\$555	\$555	\$0	\$555	\$555
402	Dues and Subscriptions	\$582	\$720	\$720	\$0	\$720	\$0
410	Contingency	-\$4,781	\$50,000	\$34,597	\$0	\$34,597	\$0
<b>Total Other Expenses</b>		<b>-\$4,199</b>	<b>\$51,275</b>	<b>\$35,872</b>	<b>\$0</b>	<b>\$35,872</b>	<b>\$555</b>
503	Motor Vehicle Capital	\$0	\$65,575	\$80,978	\$0	\$80,978	\$61,900
510	Water System	\$74,763	\$70,000	\$70,000	\$33,663	\$70,000	\$65,499
511	Wastewater System	\$21,091	\$15,500	\$15,500	\$3,944	\$15,500	\$15,500
<b>Total Capital Outlay</b>		<b>\$95,854</b>	<b>\$151,075</b>	<b>\$166,478</b>	<b>\$37,607</b>	<b>\$166,478</b>	<b>\$142,899</b>
<b>Department Total</b>		<b>\$744,177</b>	<b>\$867,489</b>	<b>\$870,620</b>	<b>\$414,448</b>	<b>\$870,548</b>	<b>\$810,716</b>
<b>Total Employees</b>		<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**Utilities Laboratory**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$134,738	\$145,137	\$145,137	\$92,970	\$145,137	\$146,035
002	Overtime	\$0	\$3,044	\$3,044	\$0	\$3,044	\$1,000
004	Longevity	\$351	\$648	\$648	\$416	\$648	\$652
005	Social Security	\$9,930	\$11,103	\$11,103	\$7,247	\$11,103	\$11,248
006	Retirement	\$14,228	\$12,917	\$12,917	\$8,333	\$12,917	\$13,086
007	Group Insurance	\$31,200	\$27,200	\$27,200	\$18,310	\$27,200	\$28,400
010	Travel & Training	\$3,909	\$4,914	\$4,914	\$3,855	\$4,914	\$3,974
<b>Total Personnel Services</b>		<b>\$194,357</b>	<b>\$204,963</b>	<b>\$204,963</b>	<b>\$131,131</b>	<b>\$204,963</b>	<b>\$204,395</b>
101	Office Supplies	\$2,277	\$2,510	\$2,510	\$1,376	\$2,510	\$2,420
102	Small Tools and Equipment	\$5,133	\$5,180	\$5,180	\$2,805	\$5,180	\$5,000
103	Chemical & Medical Supplies	\$22,268	\$26,635	\$26,635	\$14,090	\$26,635	\$25,490
104	Fuel and Oil Supplies	\$664	\$1,000	\$1,000	\$388	\$900	\$800
105	Food Supplies	\$3	\$0	\$0	\$19	\$19	\$0
106	Janitorial Supplies	\$1,499	\$1,590	\$1,590	\$560	\$1,590	\$1,489
107	Wearing Apparel	\$688	\$780	\$780	\$491	\$780	\$800
110	Postage	\$204	\$400	\$400	\$176	\$400	\$300
111	Computer Hardware	\$0	\$384	\$384	\$166	\$384	\$0
<b>Total Supplies and Materials</b>		<b>\$32,736</b>	<b>\$38,479</b>	<b>\$38,479</b>	<b>\$20,071</b>	<b>\$38,398</b>	<b>\$36,299</b>
202	Buildings & Structures	\$3,364	\$2,600	\$2,600	\$0	\$2,600	\$1,500
203	Maint. Contracts - Garage	\$690	\$1,091	\$1,091	\$460	\$1,091	\$1,000
204	Parts - City Garage	\$63	\$700	\$700	\$363	\$700	\$500
206	Instruments & Apparatus Maint.	\$6,523	\$1,050	\$1,050	\$169	\$1,050	\$1,550
210	Water System Maintenance	\$1,532	\$2,500	\$2,500	\$1,093	\$2,500	\$1,660
212	Repairs - Not City Garage	\$29	\$90	\$90	\$0	\$90	\$90
<b>Total Maintenance and Repairs</b>		<b>\$12,201</b>	<b>\$8,031</b>	<b>\$8,031</b>	<b>\$2,086</b>	<b>\$8,031</b>	<b>\$6,300</b>
301	Telephone Service	\$317	\$326	\$326	\$168	\$326	\$500
302	Light and Power	\$5,021	\$5,530	\$5,530	\$2,720	\$5,530	\$5,917
306	Special Services	\$3,393	\$9,740	\$9,740	\$7,597	\$9,740	\$11,170
317	Employment Physicals	\$0	\$600	\$600	\$0	\$600	\$300
<b>Total Services</b>		<b>\$8,731</b>	<b>\$16,196</b>	<b>\$16,196</b>	<b>\$10,485</b>	<b>\$16,196</b>	<b>\$17,887</b>
402	Dues and Subscriptions	\$1,480	\$1,900	\$1,900	\$1,851	\$1,900	\$2,240
410	Contingency		\$5,000	\$5,000	\$0	\$5,000	\$0
<b>Total Other Expenses</b>		<b>\$1,480</b>	<b>\$6,900</b>	<b>\$6,900</b>	<b>\$1,851</b>	<b>\$6,900</b>	<b>\$2,240</b>
505	Office Equipment	\$100	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>		<b>\$100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$249,604</b>	<b>\$274,568</b>	<b>\$274,568</b>	<b>\$165,623</b>	<b>\$274,487</b>	<b>\$267,121</b>
<b>Total Employees</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Utilities Administration

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$210,001	\$208,215	\$208,215	\$101,644	\$208,215	\$250,717
002	Overtime	\$222	\$0	\$0	\$0	\$0	\$0
004	Longevity	\$780	\$972	\$972	\$860	\$972	\$736
005	Social Security	\$14,638	\$15,928	\$15,928	\$7,891	\$15,928	\$19,180
006	Retirement	\$22,530	\$18,531	\$18,531	\$9,273	\$18,531	\$22,314
007	Group Insurance	\$31,200	\$27,200	\$27,200	\$17,947	\$27,200	\$31,950
010	Travel & Training	\$2,736	\$5,800	\$5,800	\$1,081	\$5,800	\$4,500
011	Local Meeting Expenses	\$0	\$150	\$150	\$0	\$150	\$125
012	Certification Pay	\$200	\$0	\$0	\$0	\$0	\$2,400
<b>Total Personnel Services</b>		<b>\$282,307</b>	<b>\$276,797</b>	<b>\$276,797</b>	<b>\$138,697</b>	<b>\$276,797</b>	<b>\$331,921</b>
101	Office Supplies	\$1,375	\$2,100	\$2,100	\$381	\$2,100	\$1,200
102	Small Tools and Equipment	-\$200	\$300	\$300	\$0	\$300	\$250
103	Chemical & Medical Supplies	\$5	\$60	\$60	\$0	\$60	\$25
104	Fuel and Oil Supplies	\$713	\$600	\$600	\$174	\$600	\$480
105	Food Supplies	\$0	\$150	\$150	\$91	\$150	\$75
106	Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0
107	Wearing Apparel	\$396	\$500	\$500	\$265	\$500	\$500
108	Other Supplies	\$24	\$50	\$50	\$39	\$50	\$50
109	Fuel - Not City Garage	\$8	\$0	\$0	\$75	\$75	\$125
110	Postage	\$23	\$144	\$144	\$0	\$144	\$74
111	Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0
112	Computer Software Purchases	\$4,135	\$1,200	\$1,200	\$0	\$1,100	\$0
<b>Total Supplies and Materials</b>		<b>\$6,478</b>	<b>\$5,104</b>	<b>\$5,104</b>	<b>\$1,026</b>	<b>\$5,079</b>	<b>\$2,779</b>
203	Maint. Contracts - Garage	\$1,365	\$1,365	\$1,365	\$910	\$1,365	\$1,365
204	Parts - City Garage	\$48	\$600	\$600	\$47	\$600	\$200
205	Office Equipment Maintenance	\$502	\$0	\$0	\$0	\$0	\$0
212	Repairs - Not City Garage	\$15	\$150	\$150	\$0	\$150	\$62
217	Software Maintenance	\$0	\$2,500	\$2,500	\$2,400	\$2,500	\$2,400
<b>Total Maintenance and Repairs</b>		<b>\$1,930</b>	<b>\$4,615</b>	<b>\$4,615</b>	<b>\$3,357</b>	<b>\$4,615</b>	<b>\$4,027</b>
301	Telephone Service	\$1,596	\$1,166	\$1,166	\$546	\$1,166	\$1,800
306	Special Services	\$6,092	\$9,800	\$9,800	\$4,411	\$9,800	\$8,500
<b>Total Services</b>		<b>\$7,687</b>	<b>\$10,966</b>	<b>\$10,966</b>	<b>\$4,957</b>	<b>\$10,966</b>	<b>\$10,300</b>
402	Dues and Subscriptions	\$340	\$400	\$400	\$262	\$400	\$325
<b>Total Other Expenses</b>		<b>\$340</b>	<b>\$400</b>	<b>\$400</b>	<b>\$262</b>	<b>\$400</b>	<b>\$325</b>
505	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$1,650
<b>Total Capital Expenses</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,650</b>
<b>Department Total</b>		<b>\$298,741</b>	<b>\$297,882</b>	<b>\$297,882</b>	<b>\$148,299</b>	<b>\$297,857</b>	<b>\$351,002</b>
<b>Total Employees</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>

### Water and Sewer Non-Departmental

#### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
500	Fixed Asset (Contra)	-\$530,070	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay</b>	<b>-\$530,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
901	Transfer to General Fund	\$1,000,000	\$1,250,000	\$1,250,000	\$833,333	\$1,250,000	\$1,250,000
919	Equipment Replacement	\$100,000	\$100,000	\$100,000	\$66,667	\$100,000	\$100,000
953	Revenue Debt Service	\$6,568,305	\$1,800,000	\$2,550,000	\$1,950,000	\$2,550,000	\$1,800,000
970	General CIP	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0
971	Water/Sewer CIP	\$350,000	\$0	\$0	\$0	\$0	\$220,000
	<b>Total Operating Transfers</b>	<b>\$8,018,305</b>	<b>\$3,150,000</b>	<b>\$4,900,000</b>	<b>\$3,850,000</b>	<b>\$4,900,000</b>	<b>\$3,370,000</b>
	<b>Department Total</b>	<b>\$7,488,235</b>	<b>\$3,150,000</b>	<b>\$4,900,000</b>	<b>\$3,850,000</b>	<b>\$4,900,000</b>	<b>\$3,370,000</b>

### Water and Sewer General Operations

#### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$18,247	\$0.00	\$0.00	\$0	\$0	\$0.00
008	Workers Comp Insurance	\$43,443	\$58,000	\$58,000	\$38,450	\$58,000	\$50,000
009	Unemployment Claims	\$187	\$15,000	\$15,000	\$0	\$15,000	\$10,000
	<b>Total Personnel Services</b>	<b>\$61,877</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$38,450</b>	<b>\$73,000</b>	<b>\$60,000</b>
101	Office Supplies	\$2,336	\$5,000	\$5,000	\$3,085	\$5,000	\$0
102	Small Tools and Equipment	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
104	Fuel and Oil Supplies	\$7,681	\$0	\$0	-\$451	\$0	\$0
106	Janitorial Supplies	\$362	\$300	\$300	\$79	\$300	\$300
110	Postage	-\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$18,000
	<b>Total Supplies and Materials</b>	<b>\$5,379</b>	<b>\$16,300</b>	<b>\$16,300</b>	<b>\$12,713</b>	<b>\$16,300</b>	<b>\$19,300</b>
202	Buildings & Structures	\$0	\$0	\$0	\$0	\$0	\$1,500
205	Office Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$500
	<b>Total Maintenance and Repairs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>
301	Telephone Service	\$12,000	\$21,800	\$21,800	\$4,413	\$21,800	\$14,000
304	Water and Sewer	\$2,429	\$3,000	\$3,000	\$1,470	\$3,000	\$3,000
306	Special Services	-\$3,500	\$10,000	\$10,000	\$494	\$10,000	\$10,000
307	Insurance	\$44,819	\$70,000	\$70,000	\$38,923	\$70,000	\$50,000
312	Audit Fees	\$23,944	\$28,500	\$28,500	\$28,545	\$28,545	\$35,000
	<b>Total Services</b>	<b>\$79,692</b>	<b>\$133,300</b>	<b>\$133,300</b>	<b>\$73,844</b>	<b>\$133,345</b>	<b>\$112,000</b>
405	Other Charges	\$4,714	\$5,000	\$5,000	\$1,008	\$5,000	\$3,900
407	Interest Expense	\$89,613	\$0	\$0	\$0	\$0	\$0
409	Collection Expense	\$1,088	\$3,000	\$3,000	\$562	\$3,000	\$3,000
410	Contingency	\$4,486	\$50,000	\$50,000	\$5,184	\$50,000	\$50,000
411	Legal Contingency	\$58,825	\$40,000	\$40,000	\$27,098	\$40,000	\$80,000
430	Depreciation	\$1,764,049	\$0	\$0	\$0	\$0	\$0
	<b>Total Other Expenses</b>	<b>\$1,922,776</b>	<b>\$98,000</b>	<b>\$98,000</b>	<b>\$33,852</b>	<b>\$98,000</b>	<b>\$136,900</b>
	<b>Department Total</b>	<b>\$2,069,724</b>	<b>\$320,600</b>	<b>\$320,600</b>	<b>\$158,860</b>	<b>\$320,645</b>	<b>\$330,200</b>

**Water and Sewer Fund**  
**Expenditures by Department**

<b>Acct.</b>	<b>Department</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
02-800	Non-Departmental	\$7,488,235	\$3,150,000	\$4,900,000	\$3,850,000	\$4,900,000	\$3,370,000
02-875	Water Records	\$472,048	\$520,140	\$520,140	\$310,839	\$519,364	\$513,095
02-881	Utility Administration	\$298,741	\$297,882	\$297,882	\$148,299	\$297,857	\$351,002
02-882	Water Production	\$1,414,027	\$1,569,797	\$1,569,797	\$854,938	\$1,537,469	\$1,480,528
02-883	UTC	\$744,177	\$867,489	\$870,620	\$414,448	\$870,548	\$810,716
02-884	UIS	\$0	\$0	\$0	\$0	\$0	\$0
02-885	Wastewater Treatment Plant	\$1,988,175	\$1,808,985	\$1,808,985	\$1,149,826	\$1,808,985	\$1,728,577
02-886	Laboratory	\$249,604	\$274,568	\$274,568	\$165,623	\$274,487	\$267,121
02-890	General Operations	\$2,069,724	\$320,600	\$320,600	\$158,860	\$320,645	\$330,200
<b>Total Water and Sewer Fund</b>		<b>\$14,724,732</b>	<b>\$8,809,460</b>	<b>\$10,562,590</b>	<b>\$7,052,832</b>	<b>\$10,529,354</b>	<b>\$8,851,239</b>

## Water and Sewer Fund Revenues by Line Item

Water and Sewer Fund							
Revenues by Line Item							
Acct.	Account Name	FY11 Actual	FY 12 APPROVED	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6431	Garbage Admin Fee	\$21,114	\$22,000	\$22,000	\$13,516	\$22,000	\$22,000
6436	Water Sales	\$5,141,948	\$4,404,842	\$4,404,842	\$2,682,145	\$4,404,842	\$4,500,000
6437	Water Tap Fees	\$104,906	\$80,000	\$80,000	\$44,345	\$80,000	\$85,000
6438	Sewer Tap Fees	\$36,787	\$15,000	\$15,000	\$17,582	\$17,582	\$20,000
6439	Sewer Service Fees	\$3,823,763	\$3,746,176	\$3,746,176	\$2,424,476	\$3,746,176	\$3,800,000
6444	Requested Service/Repairs	\$23,597	\$25,000	\$25,000	\$22,192	\$25,000	\$25,000
6445	Re-use Water Sales	\$101,793	\$50,000	\$50,000	\$56,003	\$56,003	\$75,000
6446	Sale of Meters	\$3,044	\$0	\$0	\$8,078	\$8,078	\$1,000
6482	Water Sample Test	\$18,484	\$18,000	\$18,000	\$10,007	\$18,000	\$18,000
6485	Wastewater Sample Test	\$0	\$0	\$0	\$2,221	\$2,221	\$0
6486	Waste Disposal Fee	\$251,516	\$250,000	\$250,000	\$151,723	\$250,000	\$250,000
6499	Cut-off Handling Fee	\$44,550	\$38,000	\$38,000	\$33,763	\$38,000	\$40,000
<b>Total Service Revenues</b>		<b>\$9,571,503</b>	<b>\$8,649,018</b>	<b>\$8,649,018</b>	<b>\$5,466,051</b>	<b>\$8,667,902</b>	<b>\$8,836,000</b>
6701	Gain/Loss on Asset Disposal	-\$192,620	\$0	\$0	\$0	\$0	\$0
6910	Returned Item Fee	\$3,188	\$2,500	\$2,500	\$2,022	\$2,500	\$2,500
6911	Interest Revenue	\$2,829	\$10,000	\$10,000	\$6,099	\$10,000	\$10,000
6913	Assessed Payments	\$5,598	\$7,000	\$7,000	\$3,909	\$7,000	\$7,000
6915	New Account Fee	\$63,823	\$50,000	\$50,000	\$27,966	\$50,000	\$50,000
6920	Timely Discount/Credit Memo	\$0	\$0	\$0	\$1,063	\$1,063	
6938	Forfeited Discount/Penalty	\$130,276	\$110,000	\$110,000	\$77,042	\$110,000	\$110,000
6975	Sale of Scrap Metal	\$1,289	\$0	\$0	\$0	\$0	\$0
6989	Miscellaneous Revenue	\$57,208	\$57,726	\$57,726	\$2,497	\$57,726	\$10,000
<b>Total Interest &amp; Miscellaneous</b>		<b>\$71,591</b>	<b>\$237,226</b>	<b>\$237,226</b>	<b>\$120,598</b>	<b>\$238,289</b>	<b>\$189,500</b>
7071	Transfer In - Water/Sewer CIP	\$2,276,945	\$0	\$0	\$14,671	\$14,671	\$0
<b>Total Transfers In</b>		<b>\$2,276,945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,671</b>	<b>\$14,671</b>	<b>\$0</b>
<b>WATER &amp; SEWER FUND TOTAL</b>		<b>\$11,920,039</b>	<b>\$8,886,244</b>	<b>\$8,886,244</b>	<b>\$5,601,320</b>	<b>\$8,920,862</b>	<b>\$9,025,500</b>

## Water and Sewer Fund Expenditures by Line Item

Water and Sewer Fund							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$1,832,370	\$1,815,038	\$1,817,724	\$1,158,929	\$1,817,724	\$1,886,299
002	Overtime	\$162,762	\$160,765	\$160,765	\$93,905	\$160,765	\$158,721
003	Part-Time/Temp	\$0	\$0	\$0	\$2,353	\$2,353	\$0
004	Longevity	\$17,286	\$19,128	\$19,152	\$19,819	\$20,335	\$19,332
005	Social Security	\$144,069	\$144,871	\$145,076	\$97,687	\$145,076	\$156,765
006	Retirement	\$212,541	\$168,542	\$168,781	\$114,839	\$168,781	\$182,381
007	Group Insurance	\$386,100	\$340,000	\$340,000	\$233,802	\$340,000	\$358,550
008	Workers Comp Insurance	\$43,443	\$58,000	\$58,000	\$38,450	\$58,000	\$50,000
009	Unemployment Claims	\$187	\$15,000	\$15,000	\$0	\$15,000	\$10,000
010	Travel & Training	\$17,309	\$29,529	\$29,529	\$13,336	\$29,529	\$22,679
011	Local Meeting Expenses	\$385	\$2,130	\$2,106	\$60	\$2,106	\$1,636
012	Certification Pay	\$3,500	\$6,900	\$6,900	\$2,548	\$6,900	\$7,800
<b>Total Personnel Services</b>		<b>\$2,819,951</b>	<b>\$2,759,903</b>	<b>\$2,763,034</b>	<b>\$1,775,729</b>	<b>\$2,766,570</b>	<b>\$2,854,164</b>
101	Office Supplies	\$26,551	\$30,695	\$30,695	\$14,287	\$30,695	\$24,530
102	Small Tools and Equipment	\$28,644	\$47,106	\$47,106	\$20,318	\$44,861	\$40,709
103	Chemical & Medical Supplies	\$394,432	\$481,899	\$481,899	\$227,102	\$481,899	\$460,844
104	Fuel and Oil Supplies	\$83,240	\$93,652	\$93,652	\$34,977	\$93,552	\$87,870
105	Food Supplies	\$2,911	\$3,640	\$3,640	\$1,034	\$3,659	\$3,665
106	Janitorial Supplies	\$7,859	\$7,149	\$7,149	\$4,665	\$7,149	\$7,674
107	Wearing Apparel	\$16,094	\$20,769	\$20,769	\$11,874	\$20,769	\$18,649
108	Other Supplies	\$1,765	\$4,175	\$4,175	\$1,248	\$4,175	\$3,910
109	Fuel - Not City Garage	\$5,786	\$6,640	\$6,640	\$3,189	\$6,715	\$6,980
110	Postage	\$34,896	\$64,089	\$64,089	\$38,873	\$60,114	\$65,399
111	Computer Hardware	\$2,476	\$384	\$384	\$166	\$384	\$0
112	Computer Software Purchases	\$4,135	\$2,100	\$2,100	\$0	\$2,000	\$0
118	Sign Materials and Supplies	\$1,534	\$2,600	\$2,600	\$68	\$1,600	\$2,000
133	Sand and Gravel	\$0	\$4,425	\$4,425	\$1,632	\$4,425	\$1,350
134	Top Soil and Fill Material	\$0	\$900	\$900	\$0	\$900	\$500
<b>Total Supplies and Materials</b>		<b>\$610,323</b>	<b>\$770,224</b>	<b>\$770,224</b>	<b>\$359,433</b>	<b>\$762,897</b>	<b>\$724,081</b>
201	Land Maintenance	\$3,418	\$8,145	\$8,145	\$2,536	\$8,145	\$3,760
202	Buildings & Structures	\$21,777	\$24,175	\$24,175	\$11,395	\$24,175	\$23,976
203	Maint. Contracts - Garage	\$61,171	\$61,557	\$61,557	\$40,771	\$61,557	\$61,466
204	Parts - City Garage	\$12,579	\$22,800	\$22,800	\$7,754	\$22,800	\$17,400
205	Office Equipment Maintenance	\$607	\$1,300	\$1,300	\$14	\$1,200	\$1,800
206	Instruments & Apparatus Maint.	\$71,591	\$123,169	\$123,169	\$74,409	\$123,169	\$97,040
207a	Street and Drainage Maint	\$22,238	\$30,963	\$30,963	\$11,827	\$30,963	\$25,800
208	Traffic Control Device Maint.	\$283	\$2,546	\$2,546	\$73	\$2,450	\$1,350
210	Water System Maint.	\$164,505	\$180,000	\$180,000	\$72,728	\$180,000	\$174,160
210-01	Waster System - KSP	\$0	\$2,239	\$2,239	\$419	\$2,239	\$1,940
211	Wastewater System Maint.	\$118,172	\$126,249	\$126,249	\$53,600	\$126,249	\$124,243
212	Repairs - Not City Garage	\$6,856	\$13,855	\$13,855	\$6,205	\$13,855	\$10,999
213	Infiltration Repairs	\$0	\$0	\$0	\$0	\$0	\$0
217	oftware Maintenance Agreement	\$0	\$2,500	\$2,500	\$2,400	\$2,500	\$2,400
<b>Total Maintenance and Repairs</b>		<b>\$483,196</b>	<b>\$599,497</b>	<b>\$599,497</b>	<b>\$284,129</b>	<b>\$599,301</b>	<b>\$546,334</b>

**Water and Sewer Fund**

**Expenditures by Line Item**

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
301	Telephone Service	\$26,796	\$31,719	\$31,719	\$8,448	\$31,719	\$25,160
302	Light and Power	\$602,409	\$587,530	\$587,530	\$391,363	\$587,530	\$631,917
303	Natural Gas	\$1,553	\$3,300	\$3,300	\$1,569	\$3,300	\$2,250
304	Water and Sewer	\$6,616	\$6,900	\$6,900	\$3,649	\$6,900	\$6,900
306	Special Services	\$80,650	\$117,090	\$117,090	\$58,939	\$117,090	\$103,220
307	Insurance	\$45,119	\$70,438	\$70,438	\$39,023	\$70,438	\$50,625
308	Cable/Satellite	\$0	\$0	\$0	\$0	\$0	\$0
311	Network Services	\$0	\$10,800	\$10,800	\$6,611	\$10,800	\$9,600
312	Audit Fees	\$23,944	\$28,500	\$28,500	\$28,545	\$28,545	\$35,000
313	Hire of Equipment	\$2,961	\$9,100	\$9,100	\$1,062	\$9,100	\$3,000
315	UGRA Portion KSWWP	\$0	\$0	\$0	\$0	\$0	\$0
316	Advertising	\$0	\$0	\$0	\$5,705	\$5,705	\$0
317	Employment Physicals	\$0	\$2,670	\$2,670	\$0	\$2,670	\$1,230
319	Drug and Alcohol Testings	\$0	\$0	\$0	\$0	\$0	\$300
<b>Total Services</b>		<b>\$790,048</b>	<b>\$868,046</b>	<b>\$868,046</b>	<b>\$544,914</b>	<b>\$873,796</b>	<b>\$869,202</b>
401	Certificates, Awards, Etc.	\$0	\$555	\$555	\$0	\$555	\$555
402	Dues and Subscriptions	\$4,491	\$5,010	\$5,010	\$2,460	\$5,010	\$4,555
404	Finance Charges/Late Fees	\$695	\$0	\$0	\$0	\$0	\$0
405	Other Charges	\$45,285	\$69,150	\$69,150	\$41,432	\$69,150	\$48,800
406	Bad Debt Expense	\$3,344	\$0	\$0	\$0	\$0	\$0
407	Interest Expense	\$89,613	\$0	\$0	\$0	\$0	\$0
409	Collection Expense	\$4,069	\$8,000	\$8,000	\$2,303	\$8,000	\$6,000
410	Contingency	\$48,270	\$185,000	\$169,597	\$20,855	\$134,597	\$50,000
411	Legal Contingency	\$58,825	\$40,000	\$40,000	\$27,098	\$40,000	\$80,000
429	Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
430	Depreciation	\$1,764,049	\$0	\$0	\$0	\$0	\$0
431	Amortization Expense	\$0	\$0	\$0	\$0	\$0	\$0
498	Bond Discount Expense	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$2,018,642</b>	<b>\$307,715</b>	<b>\$292,312</b>	<b>\$94,149</b>	<b>\$257,312</b>	<b>\$189,910</b>
500	Fixed Assets (Contra)	-\$530,070	\$0	\$0	\$0	\$0	\$0
502	Buildings and Structures Capital	\$0	\$58,000	\$58,000	\$6,065	\$58,000	\$0
503	Motor Vehicle Capital	\$0	\$65,575	\$80,978	\$0	\$80,978	\$89,400
504	Machinery, Tools and Equipment	\$404,213	\$115,000	\$115,000	\$92,566	\$115,000	\$90,500
505	Office Equipment	\$100	\$0	\$0	\$0	\$0	\$1,650
506	Instruments & Apparatus	\$0	\$0	\$0	\$0	\$0	\$15,000
508	Disposal of Asset	\$0	\$0	\$0	\$0	\$0	\$0
510	Water System	\$88,932	\$100,000	\$100,000	\$41,902	\$100,000	\$85,499
511	Wastewater System	\$21,091	\$15,500	\$15,500	\$3,944	\$15,500	\$15,500
512	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>		<b>-\$15,734</b>	<b>\$354,075</b>	<b>\$369,478</b>	<b>\$144,478</b>	<b>\$369,478</b>	<b>\$297,549</b>
901	General Fund	\$1,000,000	\$1,250,000	\$1,250,000	\$833,333	\$1,250,000	\$1,250,000
919	Asset Replacement	\$100,000	\$100,000	\$100,000	\$66,667	\$100,000	\$100,000
953	Revenue Debt Service	\$6,568,305	\$1,800,000	\$2,550,000	\$1,950,000	\$2,550,000	\$1,800,000
970	General CIP	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0
971	Water/Sewer CIP	\$350,000	\$0	\$0	\$0	\$0	\$220,000
990	Insurance Reserve	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Transfers</b>		<b>\$8,018,305</b>	<b>\$3,150,000</b>	<b>\$4,900,000</b>	<b>\$3,850,000</b>	<b>\$4,900,000</b>	<b>\$3,370,000</b>
<b>Total Water and Sewer Fund</b>		<b>\$14,724,732</b>	<b>\$8,809,460</b>	<b>\$10,562,590</b>	<b>\$7,052,832</b>	<b>\$10,529,354</b>	<b>\$8,851,239</b>

## Other Funds

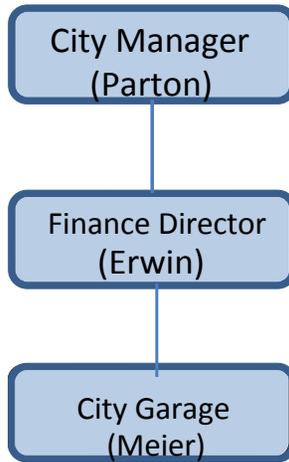
## City Garage Fund

\$249,999

### Department Mission Statement

The City Garage Department provides a full range of fleet management services that includes repair and maintenance of all City vehicles and equipment's.

### Department Programs



### City Garage - \$249,999

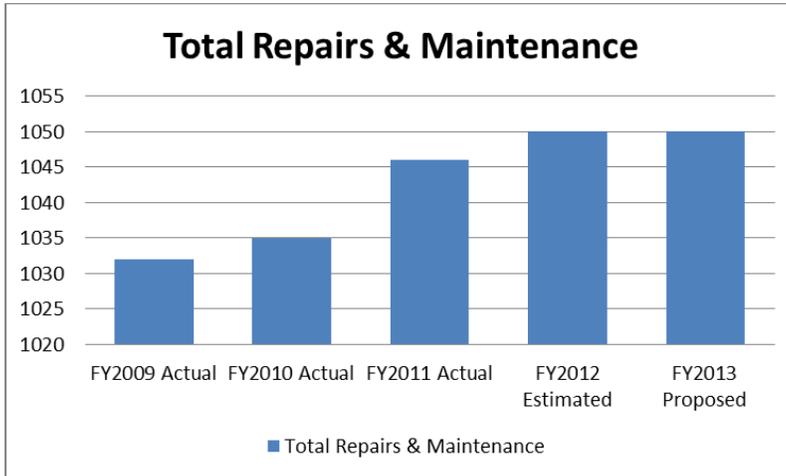
The City Garage program is an internal service fund providing services to all City departments in the maintenance and repair of City vehicles and equipment's. Major departments serviced by the City Garage include Police, Fire, Parks & Recreation, Public Works, Water department, Wastewater department, and Utility Construction department.

### Kerrville City Garage Department FY2013 Personnel Count – by Programs

Programs	Finance Director	Garage Superintendent	Heavy Equipment Mechanic	Mechanic	Total
City Garage	0.05	1	2	1	4.05
<b>Total</b>	0.05	1	2	1	4.05

## Program: City Garage

The City Garage Department provides a full range of fleet management services that includes repair and maintenance of all City vehicles and machinery's.



### What we have accomplished...

- Completed 696 repairs and 339 Maint. in FY2010.
- Completed 705 repairs and 341 Maint. in FY2011.

### What we expect to accomplish...

- Complete 700 repairs and 340 maintenance in FY2012.
- Complete 705 repairs and 345 maintenance in FY2013.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$224,171	\$216,578	\$216,582	\$216,582	\$222,910	<b>Finance Director</b>	0.05	0.05	0.05	0.05	0.05
<b>Supplies</b>	\$8,740	\$8,363	\$7,805	\$7,804	\$8,220	<b>Garage Super.</b>	1	1	1	1	1
<b>Services</b>	\$12,444	\$17,115	\$16,869	\$16,869	\$15,326	<b>Heavy Equip. Mechanic</b>	2	2	2	2	2
<b>Capital</b>	\$0	\$0	\$0	\$0	\$0	<b>Mechanic</b>	1	1	1	1	1
<b>Other</b>	\$7,628	\$3,044	\$3,844	\$3,844	\$3,544						
<b>Total</b>	\$252,983	\$245,100	\$245,100	\$245,099	\$249,999	<b>Total FTEs</b>	4.05	4.05	4.05	4.05	4.05

Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Total Number of Repairs Completed</b>	720	696	705	656	660
<b>Total Number of Maintenance Completed</b>	312	339	341	297	300

## Service Impact

Repair City equipment's and vehicles; Routine preventative maintenance on all city equipment's and vehicle's;

<b>Garage Fund</b>							
<b>Revenues by Account</b>							
<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
6411	Sale of Parts	\$85,518	\$90,000	\$90,000	\$66,164	\$90,000	\$90,000
6412	Maintenance Contracts	\$248,719	\$265,000	\$265,000	\$165,704	\$265,000	\$251,093
<b>Total Service Revenues</b>		<b>\$334,238</b>	<b>\$355,000</b>	<b>\$355,000</b>	<b>\$231,868</b>	<b>\$355,000</b>	<b>\$341,093</b>
6860	Cost of Goods Sold - Parts	-\$88,733	-\$90,000	-\$90,000	-\$66,221	-\$90,000	-\$90,000
6920	Timely Discount/Credit Memo	\$0	\$0	\$0	\$1,468	\$1,468	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>-\$88,733</b>	<b>-\$90,000</b>	<b>-\$90,000</b>	<b>-\$64,753</b>	<b>-\$88,532</b>	<b>-\$90,000</b>
<b>GARAGE FUND TOTAL</b>		<b>\$245,505</b>	<b>\$265,000</b>	<b>\$265,000</b>	<b>\$167,115</b>	<b>\$266,468</b>	<b>\$251,093</b>

**Garage**

**Expenditures by Line Item**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
001	Salaries and Wages	\$158,277	\$158,208	\$158,208	\$103,462	\$158,208	\$162,593
004	Longevity	\$3,416	\$3,512	\$3,512	\$3,512	\$3,512	\$3,608
005	Social Security	\$11,483	\$12,103	\$12,103	\$7,985	\$12,103	\$12,438
006	Retirement	\$17,325	\$14,080	\$14,080	\$9,560	\$14,080	\$14,471
007	Group Insurance	\$32,000	\$27,200	\$27,200	\$21,549	\$27,200	\$28,400
008	Workers Comp Insurance	\$1,671	\$1,400	\$1,479	\$1,479	\$1,479	\$1,400
010	Travel & Training	\$0	\$75	\$0	\$0	\$0	\$0
<b>Total Personnel Services</b>		<b>\$224,171</b>	<b>\$216,578</b>	<b>\$216,582</b>	<b>\$147,548</b>	<b>\$216,582</b>	<b>\$222,910</b>
101	Office Supplies	\$326	\$396	\$396	\$0	\$300	\$350
102	Small Tools and Equipment	\$4,315	\$2,500	\$2,200	\$2,556	\$2,556	\$2,200
103	Chemical & Medical Supplies	\$709	\$1,544	\$1,244	\$581	\$1,230	\$1,200
104	Fuel and Oil Supplies	\$878	\$900	\$900	\$593	\$900	\$1,400
105	Food Supplies	\$12	\$465	\$265	\$4	\$260	\$250
106	Janitorial Supplies	\$1,203	\$1,196	\$1,196	\$843	\$1,196	\$1,200
107	Wearing Apparel	\$1,297	\$1,342	\$1,342	\$1,128	\$1,342	\$1,600
110	Postage	\$0	\$20	\$20	\$0	\$20	\$20
111	Computer Hardware	\$0	\$0	\$242	\$242	\$242	\$0
<b>Total Supplies and Materials</b>		<b>\$8,740</b>	<b>\$8,363</b>	<b>\$7,805</b>	<b>\$5,946</b>	<b>\$7,804</b>	<b>\$8,220</b>
202	Buildings & Structures	\$157	\$1,500	\$800	\$122	\$800	\$500
206	Instruments & Apparatus Maint.	\$3,000	\$1,500	\$3,000	\$0	\$3,000	\$3,000
212	Repairs - Not City Garage	\$106	\$44	\$44	\$44	\$44	\$44
<b>Total Maintenance and Repairs</b>		<b>\$3,262</b>	<b>\$3,044</b>	<b>\$3,844</b>	<b>\$165</b>	<b>\$3,844</b>	<b>\$3,544</b>
301	Telephone Service	\$357	\$965	\$965	\$259	\$965	\$300
302	Light and Power	\$2,949	\$4,400	\$4,154	\$1,632	\$4,154	\$3,576
303	Natural Gas	\$1,670	\$3,300	\$3,165	\$1,382	\$3,165	\$3,000
304	Water and Sewer	\$945	\$750	\$750	\$691	\$750	\$900
306	Special Services	\$0	\$100	\$235	\$235	\$235	\$250
307	Insurance	\$1,724	\$2,800	\$2,800	\$1,497	\$2,800	\$2,500
311	Network Services	\$4,800	\$4,800	\$4,800	\$3,200	\$4,800	\$4,800
<b>Total Services</b>		<b>\$12,444</b>	<b>\$17,115</b>	<b>\$16,869</b>	<b>\$8,895</b>	<b>\$16,869</b>	<b>\$15,326</b>
430	Depreciation	\$4,366	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$4,366</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$252,983</b>	<b>\$245,100</b>	<b>\$245,100</b>	<b>\$162,553</b>	<b>\$245,099</b>	<b>\$249,999</b>
<b>Total Employees</b>		<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## Employee Benefit Trust Fund

\$3,313,000

### Fund Mission Statement

The Employee Benefit Trust Fund is an internal service fund used to account for insurance payments for employee health care.

<b>Employee Benefit Trust</b>							
<b>Revenues by Account</b>							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6304	City Employee Premiums	\$3,152,154	\$0	\$0	\$1,916,284	\$2,091,000	\$2,200,000
6305	City Paid Premiums	\$0	\$2,091,000	\$2,091,000	\$0	\$0	\$0
6306	Employee Paid Premiums	\$0	\$1,000,000	\$1,000,000	\$116,067	\$1,000,000	\$1,000,000
<b>Total Intergovernmental Revenues</b>		<b>\$3,152,154</b>	<b>\$3,091,000</b>	<b>\$3,091,000</b>	<b>\$2,032,351</b>	<b>\$3,091,000</b>	<b>\$3,200,000.00</b>
6905	Refunded Claims	\$0	\$0	\$0	\$4,526	\$4,526	\$0
6911	Interest Revenue	\$1,481	\$0	\$0	\$1,404	\$1,404	\$0
6989	Miscellaneous Revenue	\$268	\$10,000	\$10,000	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>\$1,748</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$5,931</b>	<b>\$5,931</b>	<b>\$0.00</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>
<b>EMPLOYEE BENEFIT TRUST FUND TOTAL</b>		<b>\$3,153,903</b>	<b>\$3,101,000</b>	<b>\$3,101,000</b>	<b>\$2,038,282</b>	<b>\$3,096,931</b>	<b>\$3,325,000</b>

<b>Employee Benefit Trust Fund</b>							
<b>Expenditures by Line Item</b>							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
009	Cigna - HRA	\$38,197	\$0	\$0	\$35,488	\$35,488	\$0
011	Dental Insurance	\$161,365	\$0	\$0	\$95,480	\$95,480	\$0
012	Vision Insurance	\$32,868	\$0	\$0	\$21,904	\$21,904	\$0
014	Short Term Disability	\$17,505	\$0	\$0	\$9,411	\$9,411	\$0
015	Voluntary Life/AD&D	\$49,674	\$0	\$0	\$41,711	\$41,711	\$0
016	Other Insurance	\$23,317	\$3,091,000	\$3,091,000	\$0	\$0	\$3,300,000
<b>Total Personnel Services</b>		<b>\$322,925</b>	<b>\$3,091,000</b>	<b>\$3,091,000</b>	<b>\$203,994</b>	<b>\$203,994</b>	<b>\$3,300,000</b>
306	Administrative Fee	\$2,674,691	\$0	\$0	\$1,597,372	\$2,800,000	\$0
309	Life Insurance	\$32,000	\$0	\$0	\$1,643	\$1,643	\$0
310	Other Insurance	\$11,487	\$0	\$0	\$0	\$0	\$0
311	Long Term Disability	\$42,179	\$0	\$0	\$0	\$0	\$0
312	AFLAC Service fee	\$770	\$0	\$0	\$0	\$0	\$0
316	Advertising	\$69	\$0	\$0	\$0	\$0	\$0
<b>Total Services</b>		<b>\$2,761,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,599,015</b>	<b>\$2,801,643</b>	<b>\$0</b>
405	Other Charges	\$30,000	\$0	\$0	\$12,145	\$12,145	\$13,000
<b>Total Other Expenses</b>		<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,145</b>	<b>\$12,145</b>	<b>\$13,000</b>
<b>Department Total</b>		<b>\$3,114,122</b>	<b>\$3,091,000</b>	<b>\$3,091,000</b>	<b>\$1,815,153</b>	<b>\$3,017,781</b>	<b>\$3,313,000</b>

## Police Special Programs Fund

\$35,450

### Fund Mission Statement

The Police Special Program Fund is a special revenue fund dedicated for the Police Department's special programs which includes L.E.O.S.E, Program income, Community Service, and Donations.

<b>Police Special Programs</b>							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6507	2010 CJD Grant	\$7,547	\$7,500	\$7,500	\$0	\$7,500	\$0
<b>Total Grant Revenues</b>		<b>\$7,547</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>
6908	Program Income	\$0	\$0	\$0	\$0	\$0	\$0
6911	Interest Revenue	\$460	\$17,000	\$17,000	\$362	\$1,000	\$2,000
6989	Miscellaneous Revenue	\$0	\$4,000	\$4,000	\$0	\$4,000	\$5,000
<b>Total Interest &amp; Miscellaneous</b>		<b>\$460</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$362</b>	<b>\$5,000</b>	<b>\$7,000</b>
<b>POLICE SPECIAL PROGRAM TOTAL</b>		<b>\$8,006</b>	<b>\$28,500</b>	<b>\$28,500</b>	<b>\$362</b>	<b>\$12,500</b>	<b>\$7,000</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$29,000</b>
<b>Total Police Special Program Revenue</b>		<b>\$8,006</b>	<b>\$38,500</b>	<b>\$38,500</b>	<b>\$10,362</b>	<b>\$22,500</b>	<b>\$36,000</b>

## Police Special Programs

### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
010	Travel & Training	\$2,345	\$1,300	\$1,300	\$0	\$1,300	\$0
102	Small Tools & Equipment	\$0	\$4,000	\$4,000	\$0	\$4,000	\$0
108	Other Supplies	\$0	\$8,000	\$8,000	\$97	\$5,000	\$0
405-02	SCU - Other Charges	\$0	\$8,000	\$8,000	\$0	\$8,000	\$0
<b>Total L.E.O.S.E. - 801</b>		<b>\$2,345</b>	<b>\$21,300</b>	<b>\$21,300</b>	<b>\$97</b>	<b>\$18,300</b>	<b>\$0</b>
010	Travel & Training	\$800	\$1,600	\$1,600	\$0	\$1,600	\$3,000
101	Office Supplies	\$0	\$2,600	\$2,600	\$910	\$2,600	\$1,750
102	Small Tools & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,000
105	Food Supplies	\$0	\$1,750	\$1,750	\$72	\$1,750	\$0
107	Wearing Apparel	\$0	\$1,250	\$1,250	\$0	\$1,250	\$1,500
108	Other Supplies	\$0	\$1,725	\$1,725	\$955	\$1,725	\$7,000
405	Other Charges	\$5,603	\$0	\$0	\$585	\$585	\$0
405-02	SCU- Imprest	\$7,000	\$0	\$0	\$0	\$0	\$8,000
505	Office Equipments	\$1,951	\$0	\$0	\$0	\$0	\$0
<b>Total Program Income - 802</b>		<b>\$15,354</b>	<b>\$8,925</b>	<b>\$8,925</b>	<b>\$2,521</b>	<b>\$9,510</b>	<b>\$26,250</b>
010	Travel & Training	-\$145	\$0	\$0	\$137	\$137	\$3,500
101	Office Supplies	\$218	\$0	\$0	\$0	\$0	\$1,500
105	Food Supplies	\$94	\$0	\$0	\$0	\$0	\$1,500
107	Wearing Apparel	\$108	\$0	\$0	\$0	\$0	\$1,200
108	Other Supplies	\$0	\$0	\$0	\$181	\$181	\$1,500
<b>Total Community Service - 803</b>		<b>\$275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$318</b>	<b>\$318</b>	<b>\$9,200</b>
<b>Department Total</b>		<b>\$17,974</b>	<b>\$30,225</b>	<b>\$30,225</b>	<b>\$2,936</b>	<b>\$28,127</b>	<b>\$35,450</b>

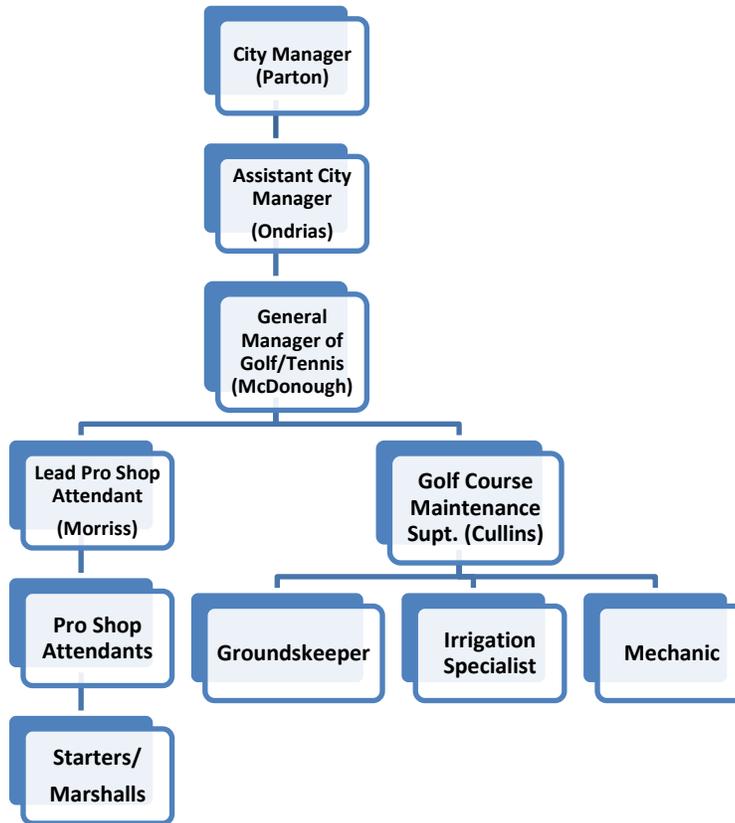
# Scott Schreiner Golf Course Fund

\$877,608

## Scott Schreiner Golf Course

To provide the citizens and guests of Kerrville with the ultimate golf experience from exceptional customer service to immaculate course conditions.

## Department Programs



**Non-Department - \$6,900**

**Pro Shop - \$336,019**

To provide goods and services at a competitive price that insures current and future customer loyalty. A well- stocked golf shop that represents quality and dedication to every level of golfer that enters the facility. Offer programs that ensure the growth and future players at the facility.

**Golf Maintenance - \$534,689**

To maintain the facility at a level that protects the storied history of the course and offers playing conditions that are second to none. Maintain programs that offer consistent maintenance practices seasonally that are conducive to our region. Constantly train and educate staff thru recertification programs that allow us to maintain our turf grasses at United States Golf Association specifications and Golf Course Superintendents Association recommendations.

### Scott Schreiner Golf Course FY2013 Personnel Count – by Divisions

Personnel	Pro Shop	Maintenance	Total
General Manager	0.5	0.5	1.0
Pro Shop Attendant	2.0	0.0	2.0
P/T Attendants (6)	3.0	0.0	3.0
Maintenance	0.0	8.0	8.0
<b>Total</b>	<b>5.5</b>	<b>8.5</b>	<b>14.0</b>

## Program: Golf Pro Shop

The golf shop staff is responsible for checking in all members and guest of the facility. To provide service and goods that insures total customer satisfaction.

### What we have accomplished...

1. Successful training of staff for updated Point of Sale and Reservation software.
2. Upgraded Cart Fleet
3. Remodel of golf shop and locker room facility.

### What we expect to accomplish...

1. Increase the total number of rounds from 32,000 FY2011 to 35,000 for FY2012.
2. Grow Junior golf through seasonal programs.
3. Increase club sales with increased number of Demo days and custom club fittings.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$247,409	\$229,909	\$229,909	\$229,882	\$231,161						
<b>Supplies</b>	\$7,314	\$7,940	\$7,940	\$7,862	\$8,618						
<b>Services</b>	\$65,516	\$54,176	\$54,176	\$54,471	\$62,020	Total FTEs	5.5	5.5	5.5	5.5	5.5
<b>Capital</b>											
<b>Other</b>	\$14,746	\$41,353	\$41,353	\$39,015	\$34,220						
<b>Total</b>	\$334,985	\$333,378	\$333,378	\$333,230	\$336,019						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Green Fees</b>	\$415,705	\$463,357	\$480,000	\$460,000
<b>Cart Fees</b>	\$242,380	\$268,800	\$255,000	\$245,000
<b>Range Income</b>	\$30,254	\$35,911	\$35,000	\$30,000

## Service Impact

Check in and monitor all traffic before and during designated round. To provide an enjoyable experience that will bring the customer back. Produce an attractive cart fleet, golf shop, locker room and driving range and enhance the presentation leading up to the actual round.

## Program: Golf Course Maintenance

Responsible for overall presentation of the 18 hole golf course complex including but not limited to all mowing, chemical applications, including fertilizer and weed control, tree trimming, maintenance of all waterways, manicuring of bunkers, landscaped beds and upkeep of restrooms.

### What we have accomplished...

1. Recognized USGA facility
2. Upgraded computerized irrigation system
3. Aggressive tree trimming program
4. Aggressive aerification and top dressing program of greens, tees, and fairways

### What we expect to accomplish...

1. Ultimate playing conditions
2. Enhanced native areas
3. Increased irrigated areas
4. Enhancement of maintenance facility and yard

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
<b>Personnel</b>	\$340,719	\$347,910	\$347,910	\$347,910	\$358,398						
<b>Supplies</b>	\$80,195	\$82,816	\$82,816	\$79,625	\$73,964						
<b>Services</b>	\$62,430	\$50,396	\$50,396	\$50,376	\$42,228	Total FTEs	8.5	8.5	8.5	8.5	8.5
<b>Capital</b>	\$26,123	\$30,000	\$30,000	\$30,000	\$30,000						
<b>Other</b>	\$28,856	\$33,100	\$33,100	\$36,293	\$30,100						
<b>Total</b>	\$538,323	\$544,222	\$544,222	\$544,204	\$534,689						
Performance Measures											
				FY2010 Actual	FY2011 Actual	FY2011 2stimated	FY2013 Proposed				
<b>Rounds of Golf</b>				30,808	32,500	35,000	32,500				

## Service Impact

To provide the best manicured playing conditions at all times. Proper mowing heights, strategic pin placements, well groomed bunkers and attractive water features all enhance the overall experience.

### Golf Course Fund

#### Revenues by Account

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6810	Green Fees	\$463,358	\$450,000	\$450,000	\$339,468	\$450,000	\$460,000
6815	Cart Rentals	\$268,801	\$240,000	\$240,000	\$162,810	\$240,000	\$245,000
6820	Membership - Dues	\$96,185	\$100,000	\$100,000	\$72,965	\$100,000	\$100,000
6820-01	Handicap Membership - Dues	\$0	\$0	\$0	\$0	\$0	\$5,000
6825	Private Cart Revenue	\$10,324	\$20,000	\$20,000	\$4,254	\$20,000	\$8,000
6827	Cart Storage Revenue	-\$31,649	\$1,000	\$1,000	\$0	\$1,000	\$500
6830	Driving Range Revenue	\$35,911	\$30,000	\$30,000	\$21,875	\$30,000	\$30,000
6840	Golf Merchandise	\$104,828	\$80,000	\$80,000	\$67,224	\$80,000	\$80,000
6845	Food Sales	\$28,757	\$22,000	\$22,000	\$19,348	\$22,000	\$25,000
6846	Beer Sales	\$51,928	\$43,000	\$43,000	\$29,982	\$43,000	\$50,000
6850	COGS - Golf Merchandise	-\$83,053	-\$56,000	-\$56,000	-\$47,187	-\$50,000	-\$56,000
6855	COGS - Food and Beverage	-\$22,712	-\$15,400	-\$15,400	-\$14,091	-\$16,000	-\$16,000
6856	COGS - Beer	-\$26,158	-\$30,100	-\$30,100	-\$14,991	-\$30,000	-\$35,000
6920	Timely Discount/Credit Memo	\$5,532	\$0	\$0	\$2,924	\$2,924	\$0
6989	Miscellaneous Revenue	\$20	\$0	\$0	\$0	\$0	\$0
<b>Total Interest and Miscellaneous</b>		<b>\$902,071</b>	<b>\$884,500</b>	<b>\$884,500</b>	<b>\$644,582</b>	<b>\$892,924</b>	<b>\$896,500</b>
<b>GOLF TOTAL REVENUE</b>		<b>\$902,071</b>	<b>\$884,500</b>	<b>\$884,500</b>	<b>\$644,582</b>	<b>\$892,924</b>	<b>\$896,500</b>

### Golf Course Non-Departmental

#### Expenditures by Line Item

Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	-\$1,453	\$0	\$0	\$0	\$0	\$0
008	Workers Comp Insurance	\$3,342	\$3,400	\$3,400	\$2,958	\$3,400	\$3,400
<b>Total Personnel Services</b>		<b>\$1,889</b>	<b>\$3,400</b>	<b>\$3,400</b>	<b>\$2,958</b>	<b>\$3,400</b>	<b>\$3,400</b>
307	Insurance	\$3,448	\$3,500	\$3,500	\$2,994	\$3,500	\$3,500
<b>Total Services</b>		<b>\$3,448</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$2,994</b>	<b>\$3,500</b>	<b>\$3,500</b>
430	Depreciation	\$112,453	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$112,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$117,789</b>	<b>\$6,900</b>	<b>\$6,900</b>	<b>\$5,952</b>	<b>\$6,900</b>	<b>\$6,900</b>

Golf Pro Shop							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$129,538	\$127,556	\$127,556	\$81,366	\$127,556	\$127,577
002	Overtime	\$197	\$0	\$0	\$23	\$23	\$0
003	Part-Time/Temp	\$58,143	\$54,215	\$54,215	\$33,749	\$54,215	\$54,215
004	Longevity	\$1,446	\$1,280	\$1,280	\$748	\$1,280	\$908
005	Social Security	\$13,768	\$13,905	\$13,905	\$8,946	\$13,905	\$13,907
006	Retirement	\$20,244	\$11,352	\$11,352	\$10,292	\$11,352	\$11,354
007	Group Insurance	\$23,400	\$20,400	\$20,400	\$14,533	\$20,400	\$21,300
010	Travel & Training	\$671	\$1,200	\$1,200	\$304	\$1,150	\$1,900
<b>Total Personnel Services</b>		<b>\$247,409</b>	<b>\$229,909</b>	<b>\$229,909</b>	<b>\$149,962</b>	<b>\$229,882</b>	<b>\$231,161</b>
101	Office Supplies	\$3,407	\$3,800	\$3,800	\$3,965	\$3,965	\$4,500
102	Small Tools and Equipment	\$3,173	\$3,225	\$3,225	\$330	\$3,100	\$3,225
103	Chemical & Medical Supplies	\$0	\$295	\$295	\$0	\$295	\$273
106	Janitorial Supplies	\$0	\$0	\$0	\$157	\$157	\$0
107	Wearing Apparel	\$0	\$500	\$500	\$0	\$200	\$500
108	Other Supplies	\$0	\$0	\$0	\$25	\$25	\$0
110	Postage	\$89	\$120	\$120	\$117	\$120	\$120
112	Computer Software Purchases	\$645	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$7,314</b>	<b>\$7,940</b>	<b>\$7,940</b>	<b>\$4,594</b>	<b>\$7,862</b>	<b>\$8,618</b>
202	Buildings & Structures	\$1,321	\$1,593	\$1,593	\$295	\$1,593	\$1,547
205	Office Equipment Maintenance	\$0	\$150	\$150	\$0	\$150	\$150
217	Software Maintenance Agreements	\$0	\$678	\$678	\$0	\$678	\$678
<b>Total Maintenance and Repairs</b>		<b>\$1,321</b>	<b>\$2,421</b>	<b>\$2,421</b>	<b>\$295</b>	<b>\$2,421</b>	<b>\$2,375</b>
301	Telephone Service	\$4,473	\$1,776	\$1,776	\$1,784	\$1,784	\$720
302	Light and Power	\$3,855	\$5,500	\$5,500	\$2,920	\$4,000	\$4,800
303	Natural Gas	\$499	\$0	\$0	\$387	\$387	\$0
304	Water and Sewer	\$1,063	\$900	\$900	\$697	\$900	\$900
307	Insurance	\$200	\$0	\$0	\$0	\$0	\$0
308	Cable/Satellite	\$816	\$1,800	\$1,800	\$889	\$1,200	\$1,800
311	Network Services	\$4,800	\$0	\$0	\$2,800	\$4,800	\$4,800
316	Advertising	\$125	\$1,000	\$1,000	\$125	\$200	\$1,000
387	Golf Cart Lease	\$49,687	\$43,200	\$43,200	\$27,640	\$43,200	\$48,000
<b>Total Services</b>		<b>\$65,516</b>	<b>\$54,176</b>	<b>\$54,176</b>	<b>\$37,243</b>	<b>\$56,471</b>	<b>\$62,020</b>
401	Certificates, Awards, Etc.	\$189	\$1,840	\$1,840	\$0	\$1,000	\$1,840
402	Dues and Subscriptions	\$934	\$1,542	\$1,542	\$1,080	\$1,542	\$955
404	Finance Charges/Late Fees	\$0	\$0	\$0	\$2	\$2	\$0
405	Other Charges	\$4,163	\$10,500	\$10,500	\$2,958	\$9,000	\$9,000
406	Bad Debt Expense	\$0	\$50	\$50	\$0	\$50	\$50
451	Firecracker Tournament	\$6,385	\$25,000	\$25,000	\$6,086	\$25,000	\$20,000
453	Other Tournaments	\$1,754	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$13,425</b>	<b>\$38,932</b>	<b>\$38,932</b>	<b>\$10,126</b>	<b>\$36,594</b>	<b>\$31,845</b>
<b>Department Total</b>		<b>\$334,985</b>	<b>\$333,378</b>	<b>\$333,378</b>	<b>\$202,221</b>	<b>\$333,230</b>	<b>\$336,018</b>
<b>Total Employees</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

Golf Course Maintenance							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$248,072	\$248,117	\$248,117	\$162,654	\$248,117	\$254,924
002	Overtime	\$62	\$0	\$0	\$0	\$0	\$0
004	Longevity	\$2,716	\$3,100	\$3,100	\$3,100	\$3,100	\$3,484
005	Social Security	\$17,559	\$18,981	\$18,981	\$12,249	\$18,981	\$19,502
006	Retirement	\$26,776	\$22,082	\$22,082	\$14,803	\$22,082	\$22,688
007	Group Insurance	\$43,600	\$54,400	\$54,400	\$39,051	\$54,400	\$56,800
009	Unemployment Claims	\$1,008	\$0	\$0	\$0	\$0	\$0
010	Travel & Training	\$0	\$1,230	\$1,230	\$844	\$1,230	\$1,000
011	Local Meeting Expenses	\$927	\$0	\$0	\$0	\$0	\$0
	<b>Total Personnel Services</b>	<b>\$340,719</b>	<b>\$347,910</b>	<b>\$347,910</b>	<b>\$232,701</b>	<b>\$347,910</b>	<b>\$358,398</b>
101	Office Supplies	\$130	\$225	\$225	\$381	\$381	\$200
102	Small Tools and Equipment	\$11,397	\$7,000	\$7,000	\$10,509	\$10,509	\$8,000
103	Chemical & Medical Supplies	\$466	\$425	\$425	\$23	\$425	\$278
104	Fuel and Oil Supplies	\$18,579	\$13,000	\$13,000	\$9,009	\$12,000	\$17,100
106	Janitorial Supplies	\$4,270	\$5,000	\$5,000	\$2,899	\$4,000	\$4,800
107	Wearing Apparel	\$2,408	\$4,000	\$4,000	\$1,662	\$3,000	\$3,000
108	Other Supplies	\$4,338	\$4,500	\$4,500	\$3,510	\$4,000	\$4,120
110	Postage	\$64	\$60	\$60	\$34	\$60	\$60
111	Computer Hardware	\$0	\$2,560	\$2,560	\$2,000	\$2,560	\$0
118	Sign Materials and Supplies	\$0	\$150	\$150	\$0	\$150	\$150
131	Chemicals, Fertilizers	\$31,660	\$35,256	\$35,256	\$24,947	\$32,000	\$29,356
132	Seed, Sod and Plantings	\$2,505	\$3,440	\$3,440	\$321	\$3,340	\$2,400
133	Sand and Gravel	\$4,337	\$7,200	\$7,200	\$1,983	\$7,200	\$4,500
134	Topsoil and Fill Material	\$40	\$0	\$0	\$0	\$0	\$0
	<b>Total Supplies and Materials</b>	<b>\$80,195</b>	<b>\$82,816</b>	<b>\$82,816</b>	<b>\$57,279</b>	<b>\$79,625</b>	<b>\$73,964</b>
201	Land Maintenance	\$0	\$1,000	\$1,000	\$0	\$1,000	\$500
202	Buildings & Structures	\$3,094	\$10,500	\$10,500	\$7,384	\$10,500	\$8,500
203	Maint. Contracts - Garage	\$0	\$0	\$0	\$0	\$0	\$0
204	Parts - City Garage	\$223	\$300	\$300	\$0	\$300	\$300
206	Instruments & Apparatus Maint.	\$14,906	\$10,000	\$10,000	\$13,193	\$13,193	\$10,500
207	Landfill Charges	\$21	\$400	\$400	\$0	\$400	\$400
209	Irrigation System Maintenance	\$7,771	\$10,000	\$10,000	\$7,364	\$10,000	\$8,000
212	Repairs - Not City Garage	\$60	\$450	\$450	\$17	\$450	\$450
217	Software Maintenance Agreements	\$2,450	\$0	\$0	\$0	\$0	\$1,000
	<b>Total Maintenance and Repairs</b>	<b>\$28,525</b>	<b>\$32,650</b>	<b>\$32,650</b>	<b>\$27,958</b>	<b>\$35,843</b>	<b>\$29,650</b>
301	Telephone Service	\$134	\$846	\$846	\$25	\$846	\$448
302	Light and Power	\$25,485	\$22,000	\$22,000	\$18,416	\$22,000	\$20,000
303	Natural Gas	\$1,322	\$2,500	\$2,500	\$1,130	\$2,500	\$2,500
304	Water and Sewer	\$34,234	\$18,000	\$18,000	\$16,824	\$18,000	\$15,000
306	Special Services	\$875	\$5,500	\$5,500	\$5,386	\$5,500	\$3,200
307	Insurance	\$0	\$0	\$0	\$200	\$200	\$0
313	Hire of Equipment	\$380	\$1,550	\$1,550	\$210	\$1,330	\$1,080
	<b>Total Services</b>	<b>\$62,430</b>	<b>\$50,396</b>	<b>\$50,396</b>	<b>\$42,191</b>	<b>\$50,376</b>	<b>\$42,228</b>
402	Dues and Subscriptions	\$320	\$450	\$450	\$340	\$450	\$450
404	Finance Charges/Late Fees	\$11	\$0	\$0	\$0	\$0	\$0
	<b>Total Other Expenses</b>	<b>\$331</b>	<b>\$450</b>	<b>\$450</b>	<b>\$340</b>	<b>\$450</b>	<b>\$450</b>
504	Machinery, Tools and Equipment	\$26,123	\$30,000	\$30,000	\$0	\$30,000	\$30,000
	<b>Total Capital Outlay</b>	<b>\$26,123</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>
	<b>Department Total</b>	<b>\$538,323</b>	<b>\$544,222</b>	<b>\$544,222</b>	<b>\$360,469</b>	<b>\$544,204</b>	<b>\$534,689</b>
	<b>Total Employees</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

# Library Memorial Fund

\$30,000

## Fund Mission Statement

The Library Memorial Fund is a special revenue fund dedicated to account for contribution from private sources such as donations from Friends of the Library. The use of these funds are non-recurring expenses for the Butt-Holdsworth Memorial Library.

Library Memorial Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6501	Friends Contribution	\$25,746	\$0	\$0	\$826	\$826	\$0
6531	Loan Star Grant	\$10,893	\$0	\$0	\$0	\$0	\$0
<b>Total Grant</b>		<b>\$36,639</b>	<b>\$0</b>	<b>\$0</b>	<b>\$826</b>	<b>\$826</b>	<b>\$0</b>
6911	Interest Revenue	\$641	\$5,000	\$5,000	\$22	\$5,000	\$100
6915	Donations	\$289,295	\$30,000	\$30,000	\$30,902	\$30,902	\$33,400
6966	Oil and Gas Revenue	\$3,878	\$2,000	\$2,000	\$1,583	\$2,000	\$3,500
6998	Other Revenue	-\$71,012	\$0	\$0	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>\$222,803</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$32,507</b>	<b>\$37,902</b>	<b>\$37,000</b>
<b>FLEXIBLE SPENDING TOTAL</b>		<b>\$259,442</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$33,333</b>	<b>\$38,727</b>	<b>\$37,000</b>

Library Memorial Fund							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
108-02	Friends's Youth Materials	\$3,816	\$0	\$0	\$755	\$755	\$3,300
111	Computer Hardware	\$39	\$0	\$0	\$0	\$0	\$0
111-01	Loan Star Grant - Computer	\$1,050	\$0	\$0	\$0	\$0	\$0
112	Computer Software Purchases	\$89,378	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$94,283</b>	<b>\$0</b>	<b>\$0</b>	<b>\$755</b>	<b>\$755</b>	<b>\$3,300</b>
306	Special Services	\$0	\$0	\$0	\$0	\$0	\$3,700
306-02	Friend's Youth Performers	\$3,058	\$0	\$0	\$0	\$0	\$0
<b>Total Services</b>		<b>\$3,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,700</b>
405	Other Charges	\$0	\$0	\$0	\$0	\$0	\$250
410	Contingency	\$164	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$164</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>
512	Books and Records/Software	\$652	\$37,000	\$37,000	\$0	\$0	\$0
512-01	Loan Star Grant - Expense	\$5,877	\$0	\$0	\$0	\$0	\$0
512-02	Friends's Books and Records	\$12,234	\$0	\$0	\$6,276	\$6,276	\$22,750
<b>Total Capital Outlay</b>		<b>\$18,762</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$6,276</b>	<b>\$6,276</b>	<b>\$22,750</b>
970	Transfer Out - To General Fund CIP	\$560,000	\$0	\$0	\$27,500	\$27,500	\$0
<b>Total Transfers Out</b>		<b>\$560,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,500</b>	<b>\$27,500</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$676,267</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$34,530</b>	<b>\$34,530</b>	<b>\$30,000</b>

# HOT Reserve Fund

\$0

## Fund Mission Statement

The HOT Reserve Fund receives funding from the Hotel Occupancy Tax Fund (Fund 20).

HOT Reserve Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6911	Interest Revenue	\$1,530	\$2,000	\$2,000	\$1,113	\$2,000	\$2,000
<b>Total Interest &amp; Miscellaneous</b>		<b>\$1,530</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,113</b>	<b>\$2,000</b>	<b>\$2,000</b>
7020	Transfer In - Fund 20		\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>HOT Reserve TOTAL</b>		<b>\$1,530</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,113</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$0</b>
<b>Total HOT Reserve Revenue</b>		<b>\$1,530</b>	<b>\$57,000</b>	<b>\$57,000</b>	<b>\$56,113</b>	<b>\$57,000</b>	<b>\$2,000</b>

HOT Reserve Fund							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
301	Telephone Service	\$0	\$0	\$0	\$0	\$0	\$0
304	Water and Sewer	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
920	Transfer Out - To HOT Fund	\$0	\$55,000	\$55,000	\$36,667	\$55,000	\$0
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$36,667</b>	<b>\$55,000</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$0</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$36,667</b>	<b>\$55,000</b>	<b>\$0</b>

## General Asset Replacement Fund

\$300,000

### Fund Mission Statement

The General Asset Replacement Fund is an internal service fund dedicated for the replacement of General Fund related capital items such as fleet vehicles, heavy equipment's, and IT related equipment's and software's.

General Asset Replacement Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6911	Interest	\$434	\$300.00	\$300.00	\$506	\$700	\$700
6989	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>\$434</b>	<b>\$300</b>	<b>\$300</b>	<b>\$506</b>	<b>\$700</b>	<b>\$700</b>
7001	Transfer from General Fund	\$90,000	\$300,000	\$300,000	\$200,000	\$300,000	\$300,000
<b>Total Transfers In</b>		<b>\$90,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>General Asset Replacement TOTAL</b>		<b>\$90,434</b>	<b>\$300,300</b>	<b>\$300,300</b>	<b>\$200,506</b>	<b>\$300,700</b>	<b>\$300,700</b>

General Asset Replacement							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
202	Building and Structures	\$27,004	\$100,000	\$100,000	\$13,884	\$100,000	\$100,000
<b>Total Maintenance and Repairs Expenses</b>		<b>\$27,004</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$13,884</b>	<b>\$100,000</b>	<b>\$100,000</b>
503	Motor Vehicles	\$0	\$150,000	\$150,000	\$95,186	\$150,000	\$150,000
504	Machinery, Tools & Equipment	\$0	\$9,400	\$9,400	\$0	\$0	\$0
505	Office Equipments	\$0	\$40,600	\$40,600	\$40,600	\$40,600	\$50,000
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$135,786</b>	<b>\$190,600</b>	<b>\$200,000</b>
<b>Department Total</b>		<b>\$27,004</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$149,670</b>	<b>\$290,600</b>	<b>\$300,000</b>

## Water and Sewer Asset Replacement Fund

\$100,000

### Fund Mission Statement

The Water and Sewer Asset Replacement Fund is an internal service fund dedicated for the replacement of Water and Sewer Fund related capital items such as fleet vehicles, heavy equipment's, and IT related equipment's and software's.

Water and Sewer Asset Replacement Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6911	Interest	\$655	\$472.00	\$472.00	\$648	\$1,000	\$1,000
<b>Total Interest &amp; Miscellaneous</b>		<b>\$655</b>	<b>\$472</b>	<b>\$472</b>	<b>\$648</b>	<b>\$1,000</b>	<b>\$1,000</b>
7002	Transfer from Water/Sewer Fund	\$100,000	\$100,000	\$100,000	\$66,667	\$100,000	\$100,000
<b>Total Transfers In</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$66,667</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>W/S Asset Replacement TOTAL</b>		<b>\$100,655</b>	<b>\$100,472</b>	<b>\$100,472</b>	<b>\$67,315</b>	<b>\$101,000</b>	<b>\$101,000</b>

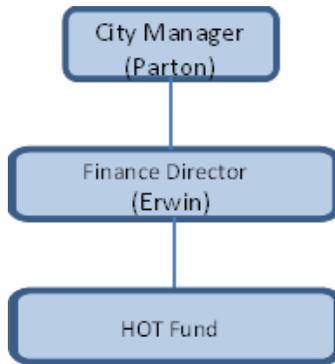
Water and Sewer Asset Replacement							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
503	Motor Vehicle Capital	\$0	\$100,000	\$100,000	\$0	\$0	\$0
504	Machinery, Tools & Equipments	\$0	\$0	\$0	\$0	\$0	\$100,000
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
<b>Department Total</b>		<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>

# Hotel Occupancy Tax (HOT) Fund

\$835,000

## Fund Mission Statement

The HOT Fund is a special revenue fund dedicated to account for all revenues and expenditures related to the hotel/motel occupancy tax received by the City. All funds expended from this fund must be used to promote the convention and tourism industry in the City of Kerrville as justified by hotel/motel nights stayed in the City.



## Hotel Occupancy Program - \$835,000

The Hotel Occupancy program goal is to:

- Improve Hotel Occupancy tax collection.
- Improve Hotel Night occupied in the City.

## HOT Fund FY2013 Personnel Count

No personnel expenditure is allocated to this program.

Hotel Occupancy Tax							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6116	Occupancy Tax	\$846,163	\$855,000	\$855,000	\$517,029	\$855,000	\$835,000
<b>Total Tax Revenue</b>		<b>\$846,163</b>	<b>\$855,000</b>	<b>\$855,000</b>	<b>\$517,029</b>	<b>\$855,000</b>	<b>\$835,000</b>
6911	Interest Revenue	\$0	\$215	\$215	\$0	\$215	\$100
<b>Total Interest &amp; Miscellaneous</b>		<b>\$0</b>	<b>\$215</b>	<b>\$215</b>	<b>\$0</b>	<b>\$215</b>	<b>\$100</b>
7016	Transfers In - HOT Reserve	\$0	\$55,000	\$135,000	\$36,667	\$135,000	\$0
<b>Total Transfers In</b>		<b>\$0</b>	<b>\$55,000</b>	<b>\$135,000</b>	<b>\$36,667</b>	<b>\$135,000</b>	<b>\$0</b>
<b>HOT TOTAL</b>		<b>\$846,163</b>	<b>\$910,215</b>	<b>\$990,215</b>	<b>\$553,695</b>	<b>\$990,215</b>	<b>\$835,100</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total HOT Revenue</b>		<b>\$846,163</b>	<b>\$910,215</b>	<b>\$990,215</b>	<b>\$553,695</b>	<b>\$990,215</b>	<b>\$835,100</b>

Hotel Occupancy Tax							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
306	Special Services	\$0	\$0	\$60,000	\$20,000	\$60,000	\$10,000
<b>Total Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$20,000</b>	<b>\$60,000</b>	<b>\$10,000</b>
405	Other Charges	\$15,989	\$10,000	\$30,000	\$0	\$30,000	\$0
410	Contingency	\$0	\$900,000	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$15,989</b>	<b>\$910,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
704	Hill Country Arts Foundation	\$17,000	\$0	\$0	\$0	\$0	\$0
706	Convention & Visitor's	\$725,000	\$0	\$741,250	\$569,375	\$741,250	\$775,000
707	Event Planner	\$0	\$0	\$105,000	\$0	\$105,000	\$0
716	Texas Arts & Crafts	\$27,257	\$0	\$0	\$0	\$0	\$0
717	Texas Folk Music Foundation	\$3,800	\$0	\$0	\$0	\$0	\$0
722	Museum of Western Art	\$5,714	\$0	\$0	\$0	\$0	\$0
725	Riverside Nature Center	\$4,200	\$0	\$0	\$0	\$0	\$0
728	Kerr Arts & Cultural Center	\$6,610	\$0	\$0	\$0	\$0	\$0
732	Playhouse 2000	\$0	\$0	\$0	\$0	\$0	\$0
733	Symphony of the Hills	\$2,114	\$0	\$0	\$0	\$0	\$0
740	Kerr County Fair	\$2,000	\$0	\$0	\$0	\$0	\$0
741	Arts Co-op	\$53,134	\$0	\$53,750	\$26,875	\$53,750	\$50,000
<b>Total HOT Participants</b>		<b>\$846,829</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$596,250</b>	<b>\$900,000</b>	<b>\$825,000</b>
916	HOT Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$862,818</b>	<b>\$910,000</b>	<b>\$990,000</b>	<b>\$616,250</b>	<b>\$990,000</b>	<b>\$835,000</b>

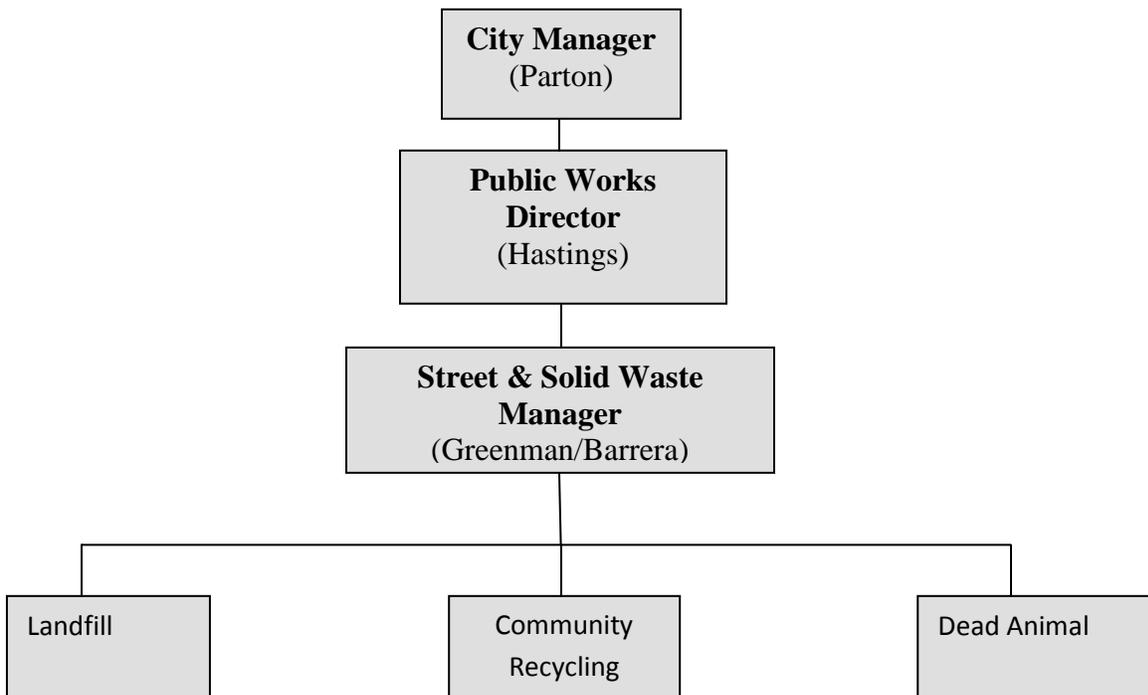
# Landfill Fund

\$340,727

## Department Mission Statement

To improve the quality of life of our customers through administration, construction, maintenance and operation of existing and proposed street, drainage, water, wastewater, solid waste and other capital infrastructure. The Landfill Operations Fund is an enterprise fund that was established to account for the provision of waste disposal services to the residents of the City of Kerrville. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and capital improvement projects. A long term Service Agreement with Allied Waste for both landfill operations and residential solid waste collection expires in 2030.

## Department Programs



### **Landfill (Fund 25) - \$ 29,106**

The Kerrville Landfill and Transfer Station is operated and maintained by Allied Waste through a 20-year service agreement. The majority of solid waste entering the facility is transferred to Allied Waste's Tessman Road Landfill, however, yard waste and dewatered wastewater treatment plant sludge are retained at the Kerrville Landfill for composting.

### **Community Recycling (Fund 25) - \$ 260,120**

The Community Recycling Center has been operational since 1996 and provides recycling service for the Kerr County community. In addition, Kerrville holds two one-day Hazardous Household collection events per year for proper disposal of common hazardous household items such as paint, tires, and batteries.

### **Dead Animal (Fund 25) - \$ 51,501**

Dead Animal Collection services are provided to the citizens within the city limits of Kerrville. This collection service is 6 days a week during normal business hours of the Community Recycling Center.

### **Landfill Closure (Fund 26) – \$ 2,995,904 Future expenditure (Allied Waste responsible per agreement). \$ 63,118 Future expenditure Transfer Station Closure. \$ 5,000 Operation expenditure should a TCEQ issue arise.**

The Landfill Closure/Replacement Fund is to account for funds to be used to purchase and/or develop additional land for the municipal landfill and to pursue other methods of waste disposal. TCEQ requires municipalities to be monetarily responsible for the proper closure of a landfill or transfer station per state regulations. The closure of the Landfill is the responsibility of Allied Waste per the agreement, however, Kerrville plans to expand the landfill at some point in the future and possibly operate it in-house for cost savings. The closure of the Transfer Station is the responsibility of the City per the Allied Waste agreement. The closure expenditures will increase based on TCEQ estimated rate of inflation of 2% per year.

### **Landfill Post Closure (Fund 26) - \$ 4,176,719 Future expenditure**

The Landfill Post Closure Fund is to account for the surcharge paid under the current landfill disposal contract that is specifically for post closure expenses of the Subtitle D permitted landfill that is currently accepting waste, and to provide the financial assistance responsibility required by the TCEQ for the 30 year period after the landfill no longer accepts waste. The post closure expenditures will increase based on the TCEQ estimated rate of inflation of 2% per year.

Starting this fiscal year 2013, the Landfill Closure and Post Closure fund will be combined into the Landfill Closure fund 26.

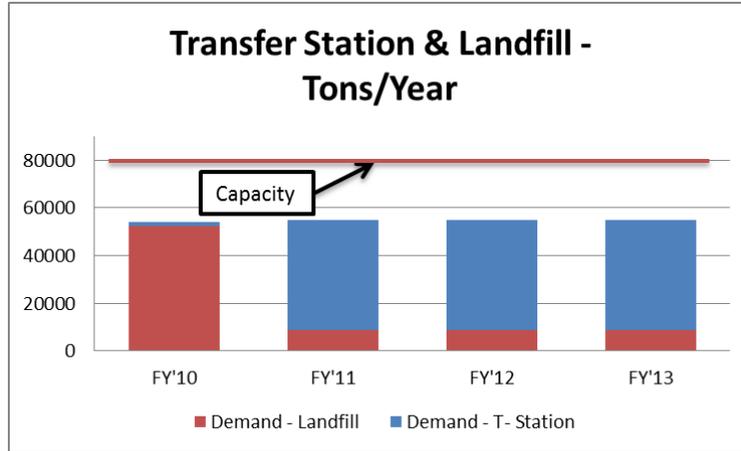
## Solid Waste Division FY2013 Personnel Count – by Programs

Programs	Manager	Assist. Manager	Supervisor	Recycling Worker	Contract Services	Total
Landfill	*0 .02	*0.02	0.1		X	0.14
Recycling	*0.02	*0.02	0.8	3		3.84
Hazardous Material	One day event	One day event	One day event	One day event		One day event
Dead Animal	*0 .02	*0.02	0.1	1		1.14
Landfill Closure	*0 .02	*0.02				0.04
Landfill Post Closure	*0 .02	*0.02				0.04
<b>Total</b>	<b>*0.10</b>	<b>*0.10</b>	<b>1</b>	<b>4</b>		<b>*5.2</b>

\*The Streets & Solid Waste Manager as well as the Assistant Streets & Solid Manager are both paid partially from the Landfill Fund.

**Program: Landfill (Fund 25)**

The Kerrville Landfill and Transfer Station is operated and maintained by Allied Waste through a 20-year service agreement. The majority of solid waste entering the facility is transferred to Allied Waste’s Tessman Road Landfill, however, yard waste and dewatered wastewater treatment plant sludge are retained at the Kerrville Landfill for composting.



**What we have accomplished...**

1. Extend life of landfill through operation of Transfer Station

**What we expect to accomplish...**

1. Extend life of landfill through operation of Transfer Station

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$18,834	\$19,949	\$19,992	\$19,992	\$19,730						
Supplies	\$2,037	\$1,782	\$1,756	\$1,756	\$1,586						
Services	\$14,055	\$12,528	\$12,503	\$12,503	\$4,046	Total FTEs	0.14	0.14	0.14	0.14	0.14
Capital	\$0	\$1,708	\$1,708	\$1,708	\$2,151						
Other	\$1,218	\$3,118	\$3,127	\$3,127	\$1,593						
<b>Total</b>	<b>\$36,145</b>	<b>\$39,086</b>	<b>\$39,086</b>	<b>\$39,086</b>	<b>\$29,106</b>						

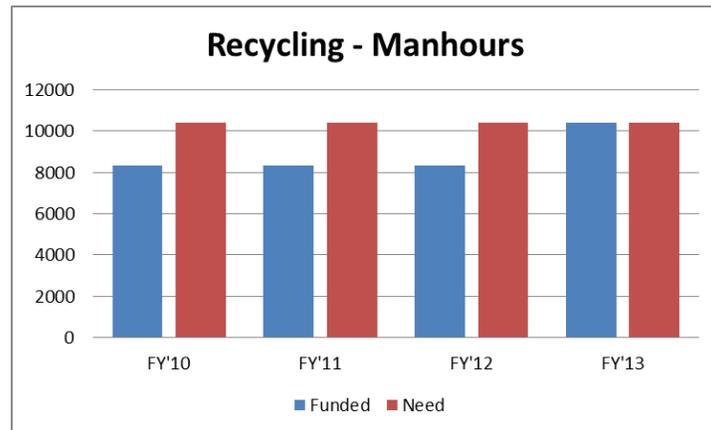
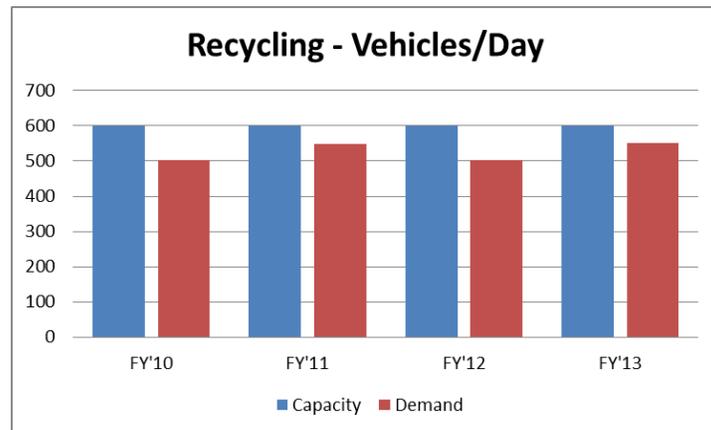
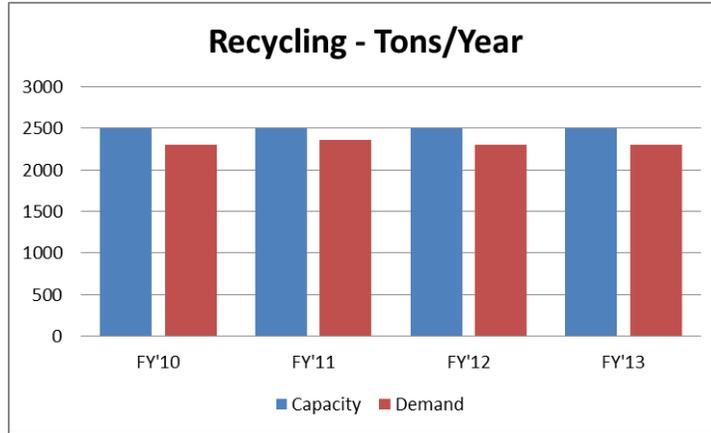
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Solid Waste Transferred out of Landfill (tons)</b>	1,500	47,100	47,800	48,000
<b>Solid Waste placed in Landfill (tons)</b>	52,500	7,800	8,000	8,500

**Service Impact**

Operation and maintenance of the Landfill program is necessary to provide curbside garbage and recycling, as well as drop off at the Transfer Station.

**Program: Community Recycling (Fund 25)**

The Community Recycling Center has been operational since 1996 and provides recycling service for the Kerr County community. In addition, Kerrville holds two one-day Hazardous Household collection events per year for proper disposal of common hazardous household items such as paint, tires, and batteries.



**What we have accomplished...**

1. Recycled 2,400 tons
2. Dispose of 29 tons of hazardous household materials.
3. Negotiated with current and local vendors to accept our commodities.

**What we expect to accomplish...**

1. Increase volume recycled by educating the public, schools and private businesses to utilize our center.
2. Increase our selling power of commodities to ensure we are getting the best value.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$168,320.98	\$178,288	\$178,670	\$178,670	\$176,331	Total FTEs	3.23	3.23	3.23	3.23	3.84
Supplies	\$18,207	\$15,921	\$15,692	\$15,692	\$14,170	Temp.	1	1	1	1	
Services	\$125,610	\$111,966	\$111,737	\$111,737	\$36,162						
Capital	\$0	\$15,269	\$15,269	\$15,269	\$19,223						
Other	\$10,887	\$27,869	\$27,945	\$27,945	\$14,234						
Total	\$323,024	\$349,313	\$349,313	\$349,313	\$260,120						

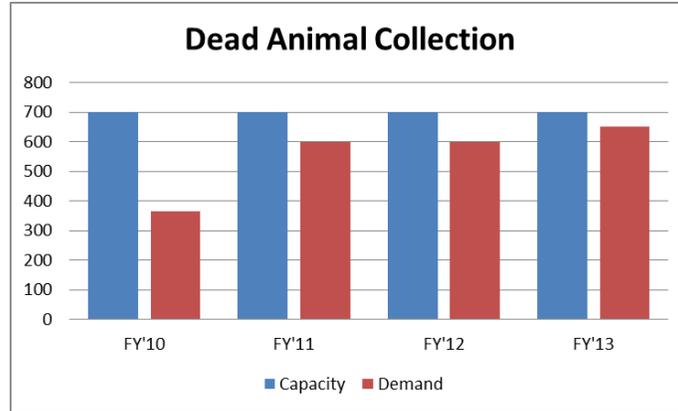
Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Material Recycled (tons)</b>	2,306	2,400	2,400	2,500
<b>Hazardous Household material disposal (tons)</b>	25	25	29	30

**Service Impact**

Operation and maintenance of the recycling program is necessary to maximize the life of the landfill by diverting solid waste that can be recycled and preventing illegal dumping of hazardous materials in our community and/or landfill.

**Program: Dead Animal (Fund 25)**

Dead Animal Collection services are provided to the citizens within the city limits of Kerrville. This collection service is 6 days a week during normal business hours of the Community Recycling Center.



**What we have accomplished...**

1. Collected and disposed of 600 dead animals.

**What we expect to accomplish...**

1. Continue to provide great service to the city's need for Dead Animal Collection.

Funding Needs						Personnel Count					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved		FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Personnel	\$33,326	\$35,299	\$35,375	\$35,375	\$34,912	Total FTEs	1	1	1	1	1.14
Supplies	\$3,605	\$3,152	\$3,107	\$3,107	\$2,805						
Services	\$24,869	\$22,168	\$22,123	\$22,123	\$7,160						
Capital	\$0	\$3,023	\$3,023	\$3,023	\$3,806						
Other	\$2,155	\$5,518	\$5,533	\$5,533	\$2,818						
<b>Total</b>	<b>\$63,955</b>	<b>\$69,160</b>	<b>\$69,160</b>	<b>\$69,160</b>	<b>\$51,501</b>						

Performance Measures				
	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>Dead animal collection and disposal (number)</b>	364	520	600	600

**Service Impact**

Dead animal collection and disposal is necessary for the proper health and sanitation of Kerrville Public Right of Way.

<b>Landfill</b>							
<b>Revenues by Account</b>							
<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
6420	Recycling Center- Proceeds	\$49,143	\$32,200	\$32,200	\$27,071	\$32,200	\$32,000
6424	Curbside Recycling - Proceeds	\$3,524	\$3,500	\$3,500	\$2,087	\$3,500	\$3,500
6429	Recycling Bins	\$690	\$500	\$500	\$399	\$500	\$500
6430	Battery Recycling Proceeds	\$1,509	\$600	\$600	\$957	\$957	\$2,000
6431	Scrap Metal Recycling	\$4,308	\$3,200	\$3,200	\$7,663	\$7,663	\$4,000
6486	Landfill Disposal Fee	\$164	\$275	\$275	\$79	\$275	\$200
<b>Total Service Revenues</b>		<b>\$59,338</b>	<b>\$40,275</b>	<b>\$40,275</b>	<b>\$38,255</b>	<b>\$45,095</b>	<b>\$42,200</b>
6911	Interest Revenue	\$365	\$500	\$500	\$671	\$671	\$1,000
6935	AW Contribution/Promotions	\$165,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
6936	Reimbursement for Calender	\$4,561	\$3,420	\$3,420	\$4,888	\$4,888	\$4,000
6950	Landfill Operations Surcharge	\$345,783	\$375,000	\$375,000	\$222,092	\$375,000	\$350,000
6989	Miscellaneous	\$17,182	\$0	\$0	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous Revenue</b>		<b>\$532,892</b>	<b>\$383,920</b>	<b>\$383,920</b>	<b>\$232,650</b>	<b>\$385,558</b>	<b>\$360,000</b>
7026	Transfer In	\$41,116	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>		<b>\$41,116</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LANDFILL FUND TOTAL</b>		<b>\$633,346</b>	<b>\$424,195</b>	<b>\$424,195</b>	<b>\$270,905</b>	<b>\$430,653</b>	<b>\$402,200</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$33,364</b>	<b>\$15,794</b>	<b>\$0</b>	<b>\$26,906</b>	<b>\$0</b>
<b>LANDFILL FUND NET TOTAL</b>		<b>\$633,346</b>	<b>\$457,559</b>	<b>\$439,989</b>	<b>\$270,905</b>	<b>\$457,559</b>	<b>\$402,200</b>

Landfill/Recycling							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
001	Salaries and Wages	\$142,635	\$160,254	\$160,254	\$54,861	\$160,254	\$152,977
002	Overtime	\$4,050	\$3,060	\$3,560	\$2,825	\$3,560	\$5,076
004	Longevity	\$1,449	\$1,476	\$1,476	\$860	\$1,476	\$1,004
005	Social Security	\$10,420	\$12,259	\$12,259	\$4,512	\$12,259	\$12,091
006	Retirement	\$16,353	\$14,263	\$14,263	\$5,449	\$14,263	\$15,805
007	Group Insurance	\$40,000	\$34,000	\$34,000	\$21,148	\$34,000	\$36,920
008	Workers Comp Insurance	\$5,013	\$6,000	\$6,000	\$4,437	\$6,000	\$6,000
010	Travel & Training	\$561	\$2,200	\$2,200	\$26	\$2,200	\$1,000
011	Local Meeting Expenses	\$0	\$25	\$25	\$0	\$25	\$100
<b>Total Personnel Services</b>		<b>\$220,481</b>	<b>\$233,537</b>	<b>\$234,037</b>	<b>\$94,117</b>	<b>\$234,037</b>	<b>\$230,973</b>
101	Office Supplies	\$388	\$500	\$600	\$551	\$600	\$750
102	Small Tools and Equipment	\$589	\$250	\$250	\$227	\$250	\$750
103	Chemical & Medical Supplies	\$115	\$85	\$195	\$117	\$195	\$85
104	Fuel and Oil Supplies	\$6,060	\$6,000	\$5,650	\$3,444	\$5,650	\$6,551
105	Food Supplies	\$665	\$250	\$350	\$229	\$350	\$855
106	Janitorial Supplies	\$1,235	\$900	\$1,140	\$905	\$1,140	\$900
107	Wearing Apparel	\$2,805	\$2,850	\$2,850	\$1,209	\$2,850	\$2,540
108	Other Supplies	\$7,904	\$6,500	\$6,000	\$1,906	\$6,000	\$5,480
110	Postage	\$3,182	\$3,520	\$3,520	\$3,221	\$3,520	\$650
111	Computer Hardware	\$906	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$23,849</b>	<b>\$20,855</b>	<b>\$20,555</b>	<b>\$11,809</b>	<b>\$20,555</b>	<b>\$18,561</b>
202	Buildings & Structures	\$1,490	\$1,500	\$1,500	\$557	\$1,500	\$1,000
203	Maint. Contracts - Garage	\$9,000	\$9,000	\$9,000	\$6,000	\$9,000	\$9,000
204	Parts - City Garage	\$1,029	\$800	\$800	\$372	\$800	\$1,000
206	Instruments & Apparatus Maint.	\$531	\$2,500	\$2,500	\$1,344	\$2,500	\$2,600
212	Repairs - Not City Garage	\$29	\$500	\$500	\$33	\$500	\$45
<b>Total Maintenance and Repairs</b>		<b>\$12,079</b>	<b>\$14,300</b>	<b>\$14,300</b>	<b>\$8,307</b>	<b>\$14,300</b>	<b>\$13,645</b>
301	Telephone Service	\$1,545	\$1,272	\$1,272	\$633	\$1,272	\$720
302	Light and Power	\$1,674	\$3,000	\$3,000	\$972	\$3,000	\$2,281
304	Water and Sewer	\$313	\$300	\$500	\$210	\$500	\$600
306	Special Services	\$150,910	\$130,000	\$129,500	\$97,478	\$129,500	\$35,000
307	Insurance	\$5,171	\$6,000	\$6,000	\$4,491	\$6,000	\$6,000
309	Animal Carcass Disposal	\$1,094	\$1,300	\$1,300	\$553	\$1,300	\$1,092
313	Hire of Equipment	\$718	\$1,500	\$1,500	\$243	\$1,500	\$0
316	Advertising	\$59	\$40	\$40	\$0	\$40	\$50
320	Tire Disposal Fee	\$3,050	\$3,250	\$3,250	\$1,450	\$3,250	\$1,625
<b>Total Services</b>		<b>\$164,534</b>	<b>\$146,662</b>	<b>\$146,362</b>	<b>\$106,029</b>	<b>\$146,362</b>	<b>\$47,368</b>
401	Certificates, Awards, Etc	\$0	\$0	\$100	\$40	\$100	\$0
402	Dues and Subscriptions	\$131	\$135	\$135	\$131	\$135	\$0
404	Finance Charges/Late Fees	\$0	\$0	\$0	\$0	\$0	\$0
405	Other Charges	\$1,595	\$3,500	\$3,500	\$1,667	\$3,500	\$0
410	Contingency	\$455	\$1,000	\$1,000	\$220	\$1,000	\$5,000
<b>Total Other Expenses</b>		<b>\$2,181</b>	<b>\$4,635</b>	<b>\$4,735</b>	<b>\$2,058</b>	<b>\$4,735</b>	<b>\$5,000</b>
502	Buildings & Structures	\$0	\$0	\$0	\$0	\$0	\$3,000
502	Motor Vehicles	\$0	\$0	\$0	\$0	\$0	\$22,180
504	Machinery, Tools and Equipment	\$0	\$20,000	\$20,000	\$19,866	\$20,000	\$0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$19,866</b>	<b>\$20,000</b>	<b>\$25,180</b>
901	Transfers Out - General Fund	\$0	\$17,570	\$17,570	\$0	\$17,570	\$0
990	Insurance Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Transfers</b>		<b>\$0</b>	<b>\$17,570</b>	<b>\$17,570</b>	<b>\$0</b>	<b>\$17,570</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$423,124</b>	<b>\$457,559</b>	<b>\$457,559</b>	<b>\$242,186</b>	<b>\$457,559</b>	<b>\$340,727</b>
<b>Full Time Employee</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<b>Landfill - Closure</b>							
<b>Revenues by Account</b>							
<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
6911	Interest Revenue	\$1,692	\$1,500	\$1,500	\$1,279	\$1,500	\$3,500
6912	Interest on Note Receivable	\$11,250	\$10,051	\$10,051	\$11,250	\$11,250	\$24,519
6914	Note Receivable-Golf Course	\$26,652	\$27,852	\$27,852	\$26,652	\$26,652	\$57,616
6915	Loan Interest		\$0	\$0			
6951	Landfill Closure Surcharge		\$0	\$0			\$75,000
6989	Misc Revenue		\$0	\$0			\$160,000
<b>Total Interest &amp; Miscellaneous Revenue</b>		<b>\$39,595</b>	<b>\$39,402</b>	<b>\$39,402</b>	<b>\$39,181</b>	<b>\$39,402</b>	<b>\$320,635</b>
<b>LANDFILL - CLOSURE FUND TOTAL</b>		<b>\$39,595</b>	<b>\$39,402</b>	<b>\$39,402</b>	<b>\$39,181</b>	<b>\$39,402</b>	<b>\$320,635</b>

## Economic Improvement Corporation (EIC) Fund

\$3,691,102

### Fund Mission Statement

The EIC Fund is a Fiduciary Fund and is a component unit of the City of Kerrville. This fund is dedicated to account for the collection and disbursement of funds received by the additional ½ cent sales tax (4B). The Fund is governed by the City of Kerrville's EIC board whose role is to determine the best mean to improve the City's economic condition and to allocate 4B funds to achieve those mean(s). The EIC budget is proposed by the EIC board and then approved and adopted by the City of Kerrville Council.

The City of Kerrville has a service contract with the EIC board to provide management services which includes budget preparation and maintenance among other things.

### Economic Improvement Program - \$3,691,102

The EIC board is responsible for:

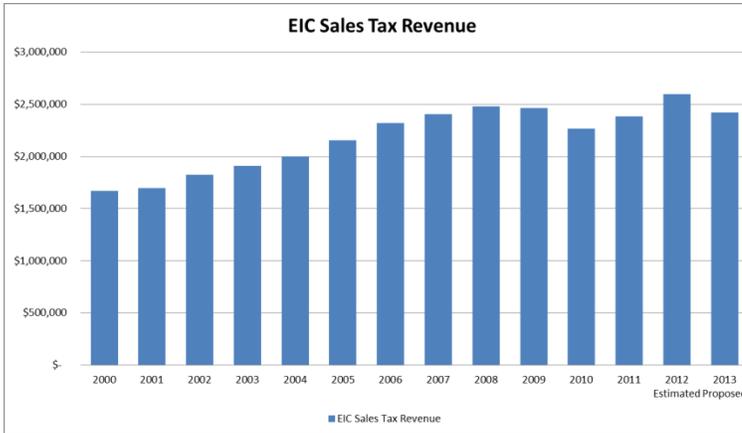
- Improve sales tax collection.
- Improve total employment in City.

### EIC Board FY2013 Personnel Count

Program	President	Vice President	Secretary	Board Members	Total
Economic Improvement	1	1	1	4	7
Total	1	1	1	4	7

## Program: Economic Improvement

The Economic Improvement program is to improve sales tax collection through increase business development (more jobs) and increased sales tax (more spending).



### What we have accomplished...

- Funding agreement with Fox Tank resulting in the creation of approximately 200 jobs within City limits.
- Funding agreement with Nature Blinds resulting in creation of approximately 60 jobs.
- Provided Funding to build the City's first River Trail along the Guadalupe River.

### What we expect to accomplish...

- Funding agreement(s) with at least one business entity to create additional job opportunities within city limits.
- Find new funding opportunity(s) to improve the City's economic conditions.

Funding Needs					
	FY2011 Actual	FY2012 Approved	FY2012 Amended	FY2012 Estimated	FY2013 Approved
Supplies	\$32	\$0	\$0	\$8	\$0
Services	\$303,725	\$3,500	\$3,500	\$541,871	\$4,000
Capital	\$1,138,436	\$0	\$0	\$0	\$0
Transfers	\$1,160,497	\$2,046,000	\$3,672,725	\$3,134,300	\$3,512,102
Others	\$0	\$225,000	\$175,000	\$175,000	\$175,000
<b>Total</b>	<b>\$2,602,690</b>	<b>\$2,275,000</b>	<b>\$3,851,225</b>	<b>\$3,851,179</b>	<b>\$3,691,102</b>

Performance Measures					
	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Estimated	FY2013 Proposed
<b>EIC Sales Tax Collection</b>	\$2,462,895	\$2,268,369	\$2,414,689	\$2,433,897	\$2,425,000
<b>Total Employment in Kerr County (as of May. 31)</b>	21,943	21,847	21,706	21,592	n/a
<b>Number of Net New Business in Kerrville (Source: City Business Development Program)</b>	6	5	9	7	8

## Service Impact

Allocate 4b sales tax to programs and projects that have the greatest potential to improve City's economic condition and ultimately increase sales tax collection.

**Economic Improvement Corporation Fund**

**Revenues by Account**

<b>Acct.</b>	<b>Account Name</b>	<b>FY 11 Actual</b>	<b>FY 12 Approved</b>	<b>FY 12 Amended</b>	<b>FY12 Actual 05/31/12</b>	<b>FY 12 Estimated</b>	<b>FY 13 Approved</b>
6113	Sales and Use Tax	\$2,386,139	\$2,275,000	\$2,433,897	\$1,696,303	\$2,600,000	\$2,425,000
<b>Total Tax Revenue</b>		<b>\$2,386,139</b>	<b>\$2,275,000</b>	<b>\$2,433,897</b>	<b>\$1,696,303</b>	<b>\$2,600,000</b>	<b>\$2,425,000</b>
6911	Interest Revenue	\$10,625	\$5,240	\$7,377	\$6,177	\$7,377	\$5,000
<b>Total Interest &amp; Miscellaneous</b>		<b>\$10,625</b>	<b>\$5,240</b>	<b>\$7,377</b>	<b>\$6,177</b>	<b>\$7,377</b>	<b>\$5,000</b>
7075	Transfer In - EIC Project Fund	\$17,926	\$0	\$0	\$319,214	\$319,214	\$0
<b>Total Transfers In</b>		<b>\$17,926</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319,214</b>	<b>\$319,214</b>	<b>\$0</b>
<b>EIC REVENUE</b>		<b>\$2,414,689</b>	<b>\$2,280,240</b>	<b>\$2,441,274</b>	<b>\$2,021,694</b>	<b>\$2,926,590</b>	<b>\$2,430,000</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,261,102</b>
<b>EIC NET TOTAL REVENUE</b>		<b>\$2,414,689</b>	<b>\$2,280,240</b>	<b>\$2,441,274</b>	<b>\$2,021,694</b>	<b>\$2,926,590</b>	<b>\$3,691,102</b>

Economic Improvement Corporation							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
101	Office Supplies	\$32	\$0	\$0	\$8	\$8	\$0
<b>Total Supplies</b>		<b>\$32</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8</b>	<b>\$8</b>	<b>\$0</b>
305	Legal Services	\$225	\$0	\$0	\$104	\$104	\$0
306	Special Services	\$303,500	\$3,500	\$3,400	\$541,667	\$541,667	\$3,500
316	Advertising	\$0	\$0	\$100	\$0	\$100	\$500
<b>Total Services</b>		<b>\$303,725</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$541,771</b>	<b>\$541,871</b>	<b>\$4,000</b>
405	Other Charges	\$0	\$225,000	\$175,000	\$150,000	\$175,000	\$175,000
<b>Total Other Expenses</b>		<b>\$0</b>	<b>\$225,000</b>	<b>\$175,000</b>	<b>\$150,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
501	Land Capital	\$1,138,436	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Outlay</b>		<b>\$1,138,436</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
901	General Fund	\$0	\$100,000	\$100,000	\$0	\$0	\$100,000
943	EIC Debt Service	\$505,000	\$505,000	\$505,000	\$336,667	\$505,000	\$505,000
950	General Fund Debt Service	\$0	\$0	\$90,000	\$0	\$0	\$170,000
975	EIC Capital Projects	\$544,838	\$0	\$0	\$1,100,000	\$1,100,000	\$0
975-01	Category 1	\$110,659	\$850,000	\$1,727,725	\$0	\$279,300	\$1,078,961
	Fox Tank	\$0	\$0	\$600,000	\$0	\$600,000	\$0
	Downtown underground utilities	\$0	\$0	\$300,000	\$0	\$300,000	\$0
	Commercial Improvement Program	\$0	\$50,000	\$50,000	\$0	\$50,000	\$0
	Revolving Loan Fund	\$0	\$0	\$0	\$0	\$0	\$200,000
	ED Set Aside	\$0	\$0	\$0	\$0	\$0	\$500,000
	Unspecified	\$0	\$800,000	\$777,725	\$0	\$777,725	\$378,961
975-02	Category 2	\$0	\$45,750	\$250,000	\$0	\$250,000	\$1,158,141
	River Trail	\$0	\$0	\$250,000	\$0	\$250,000	\$300,000
	Downtown Wireless	\$0	\$0	\$0	\$0	\$0	\$100,000
	Golf Course Pavilion	\$0	\$0	\$0	\$0	\$0	\$271,000
	Golf Course Parking Lot	\$0	\$0	\$0	\$0	\$0	\$337,141
	Soccer Improvements	\$0	\$0	\$0	\$0	\$0	
	HCDJLS	\$0	\$0	\$0	\$0	\$0	\$150,000
	Category II - Unspecified	\$0	\$45,750	\$0	\$0	\$0	\$0
975-03	Category 3	\$0	\$45,750	\$1,000,000	\$0	\$1,000,000	\$500,000
	Harper Hwy	\$0	\$45,750	\$1,000,000	\$0	\$1,000,000	\$0
	Category III - Unspecified	\$0	\$0	\$0	\$0	\$0	\$500,000
975-04	Contingency	\$0	\$500,000	\$0	\$0	\$0	\$0
<b>Total Operating Transfers</b>		<b>\$1,160,497</b>	<b>\$2,046,500</b>	<b>\$3,672,725</b>	<b>\$1,436,667</b>	<b>\$3,134,300</b>	<b>\$3,512,102</b>
<b>EIC FUND Total Expenditures</b>		<b>\$2,602,690</b>	<b>\$2,275,000</b>	<b>\$3,851,225</b>	<b>\$2,128,445</b>	<b>\$3,851,179</b>	<b>\$3,691,102</b>

## EIC Debt Service Fund

\$499,248

### Fund Mission Statement

The EIC Debt Service Fund is a fund dedicated to account for the collection and disbursement of funds transferred from the Sales Tax Fund for the payment of principal and interest of debt. The fund is governed by the City of Kerrville's EIC board but whose budget is approved and adopted by the City Council.

<b>EIC Debt Service</b>							
<b>Revenues by Account</b>							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
7040	Transfer In (from EIC)	\$505,000	\$505,000	\$505,000	\$336,667	\$505,000	\$505,000
<b>Total Transfers In</b>		<b>\$505,000</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$336,667</b>	<b>\$505,000</b>	<b>\$505,000</b>
<b>EIC Debt Service Total Revenue</b>		<b>\$505,000</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$336,667</b>	<b>\$505,000</b>	<b>\$505,000</b>

<b>Economic Improvement Corporation Debt Service</b>							
<b>Expenditures by Line Item</b>							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
405	Paying Agent Fee	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
426	Bond Expense	-\$425,000	\$0	\$0	\$0	\$0	\$0
426-99	Bond Expense	\$425,000	\$445,000	\$445,000	\$445,000	\$445,000	\$465,000
429-99	Interest Expense	\$73,859	\$54,066	\$54,066	\$32,095	\$32,095	\$33,248
<b>Total Other Expenses</b>		<b>\$74,859</b>	<b>\$500,066</b>	<b>\$500,066</b>	<b>\$478,095</b>	<b>\$478,095</b>	<b>\$499,248</b>
946	Transfer Out	\$425,000	\$0	\$0	\$0	\$0	\$0
<b>Total Transfers Out</b>		<b>\$425,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EIC Debt Service Total Expenditures</b>		<b>\$499,859</b>	<b>\$500,066</b>	<b>\$500,066</b>	<b>\$478,095</b>	<b>\$478,095</b>	<b>\$499,248</b>

**EIC Debt Schedule**

<b>BOND MATURITY SCHEDULE</b>				
<b>EIC - SALES TAX REVENUE BONDS</b>				
<b>SERIES 1999</b>				
<b>\$5,350,000</b>				
<b>Year Ending</b>				<b>Balance of</b>
<b>Sep 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>
2000	\$ 160,000	\$ 336,050	\$ 496,050	\$ 5,190,000
2001	\$ 275,000	\$ 220,566	\$ 495,566	\$ 4,915,000
2002	\$ 290,000	\$ 208,560	\$ 498,560	\$ 4,625,000
2003	\$ 300,000	\$ 196,023	\$ 496,023	\$ 4,325,000
2004	\$ 315,000	\$ 182,954	\$ 497,954	\$ 4,010,000
2005	\$ 330,000	\$ 169,578	\$ 499,578	\$ 3,680,000
2006	\$ 340,000	\$ 155,925	\$ 495,925	\$ 3,340,000
2007	\$ 355,000	\$ 141,500	\$ 496,500	\$ 2,985,000
2008	\$ 370,000	\$ 126,183	\$ 496,183	\$ 2,615,000
2009	\$ 390,000	\$ 109,935	\$ 499,935	\$ 2,225,000
2010	\$ 405,000	\$ 92,539	\$ 497,539	\$ 1,820,000
2011	\$ 425,000	\$ 73,859	\$ 498,859	\$ 1,395,000
2012	\$ 445,000	\$ 54,066	\$ 499,066	\$ 950,000
2013	\$ 465,000	\$ 33,248	\$ 498,248	\$ 485,000
2014	\$ 485,000	\$ 11,276	\$ 496,276	\$ -
<b>Total</b>	<b>\$ 5,350,000</b>	<b>\$ 2,112,262</b>	<b>\$ 7,462,262</b>	

## EIC CIP Fund

\$1,185,141

### Fund Mission Statement

The EIC CIP Fund is a fund dedicated to account for capital improvement projects paid for by 4b funds (Sales Tax. The fund is governed by the City of Kerrville’s EIC board but whose budget is approved and adopted by the City Council.

EIC CIP Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
7040	Transfers In	\$655,497	\$1,395,750	\$2,977,725	\$1,100,000	\$2,977,725	\$1,185,141
<b>Total Transfers In</b>		<b>\$655,497</b>	<b>\$1,395,750</b>	<b>\$2,977,725</b>	<b>\$1,100,000</b>	<b>\$2,977,725</b>	<b>\$1,185,141</b>
<b>WATER AND SEWER CIP TOTAL</b>		<b>\$655,497</b>	<b>\$1,395,750</b>	<b>\$2,977,725</b>	<b>\$1,100,000</b>	<b>\$2,977,725</b>	<b>\$1,185,141</b>

EIC CIP Fund							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
202	Building and Structures	\$9,331	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
306	Special Services	\$2,036,053	\$0	\$0	\$257,080	\$0	\$0
<b>Total Services</b>		<b>\$2,036,053</b>	<b>\$0</b>	<b>\$0</b>	<b>\$257,080</b>	<b>\$0</b>	<b>\$0</b>
405	Other Charges	\$110,659	\$0	\$0	\$0	\$0	\$0
410	Contingency	\$0	\$1,345,750	\$777,725	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$0</b>	<b>\$1,345,750</b>	<b>\$777,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
501	Land	\$20,238	\$45,750	\$250,000	\$400	\$0	\$1,185,141
502	Building and Structures	\$0	\$50,000	\$950,000	\$0	\$0	\$0
510	Water System	\$172,302	\$0	\$1,000,000	\$117,785	\$0	\$0
<b>Total Capital Outlay</b>		<b>\$192,540</b>	<b>\$95,750</b>	<b>\$2,200,000</b>	<b>\$118,185</b>	<b>\$0</b>	<b>\$1,185,141</b>
940	Transfer Out	\$17,926	\$0	\$0	\$319,214	\$319,214	\$0
<b>Total Transfers Out</b>		<b>\$17,926</b>	<b>\$0</b>	<b>\$0</b>	<b>\$319,214</b>	<b>\$319,214</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$2,246,519</b>	<b>\$1,441,500</b>	<b>\$2,977,725</b>	<b>\$694,478</b>	<b>\$319,214</b>	<b>\$1,185,141</b>

## General Fund Debt Service Fund

\$1,426,124

### Fund Mission Statement

The General Fund Debt Service Fund, an interest and sinking fund, is a special fund established to account for the accumulation and expenditure of resources for payment of the principal and interest on tax supported bonded debt. Bonded debt includes general obligation bonds, certificates of obligations, and combination tax and revenue certificates of obligations.

There are no debt limitations to how much tax supported debt the city can issue under current State or the City's Home Rule Charter. However, the constitution of the State of Texas and the City Charter provide that the ad valorem taxes levied by the City for general purposes (M&O) and for the purpose of paying the principal and interest (I&S) on the City's indebtedness shall not exceed \$2.50 for each \$100 of assessed valuation of taxable property. In addition, the Texas Attorney General has adopted an administrative policy that prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirement exceeding that which can be paid from \$1.50 of the foregoing \$2.50 maximum tax rate calculated at 90% collection. That is, the City tax supported debt rate (I&S rate) should not exceed \$1.50 per \$100 of assessed property value.

<b>General Fund Debt Service</b>							
<b>Revenues by Account</b>							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6111	Current Year Taxes	\$1,214,685	\$1,207,450	\$1,207,450	\$1,195,440	\$1,207,450	\$1,200,000
6112	Prior Year Tax	\$14,864	\$10,000	\$10,000	\$10,655	\$10,655	\$10,000
6115	Penalty	\$11,692	\$5,000	\$5,000	\$6,138	\$6,138	\$5,000
<b>Total Tax Revenue</b>		<b>\$1,241,241</b>	<b>\$1,222,450</b>	<b>\$1,222,450</b>	<b>\$1,212,233</b>	<b>\$1,224,243</b>	<b>\$1,215,000</b>
6911	Interest Revenue	\$3,001	\$215	\$2,147	\$2,368	\$3,000	\$3,000
6998	Bond Proceeds	\$1,982,475	\$0	\$0	\$9,630	\$9,630	\$0
6999	Bond Premium	\$150,998	\$0	\$0	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>\$2,136,474</b>	<b>\$215</b>	<b>\$2,147</b>	<b>\$11,998</b>	<b>\$12,630</b>	<b>\$3,000</b>
7001	Transfer In - From General Fund	\$82,135	\$82,135	\$82,135	\$54,757	\$82,135	\$82,135
7040	Transfer In - From EIC Fund	\$0	\$0	\$0	\$0	\$0	\$170,000
<b>Total Transfers In</b>		<b>\$82,135</b>	<b>\$82,135</b>	<b>\$82,135</b>	<b>\$54,757</b>	<b>\$82,135</b>	<b>\$252,135</b>
<b>GENERAL FUND DEBT SERVICE TOTAL</b>		<b>\$3,459,850</b>	<b>\$1,304,800</b>	<b>\$1,306,732</b>	<b>\$1,278,988</b>	<b>\$1,319,008</b>	<b>\$1,470,135</b>

General Debt Service							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
306	Special Services	\$2,186	\$5,000	\$5,000	\$0	\$0	\$0
<b>Total Services</b>		<b>\$2,186</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
426-02	2002 Bond Expense	\$322,625	\$338,200	\$338,200	\$338,200	\$338,200	\$0
426-06	2007 Refund Expense	\$13,350	\$13,350	\$13,350	\$13,350	\$13,350	\$13,350
426-09	2009 Bond Expense	\$190,000	\$195,000	\$195,000	\$195,000	\$195,000	\$205,000
426-11	2010 Refunding Bond Expense	\$26,700	\$13,350	\$13,350	\$13,350	\$13,350	\$362,675
426-13	2011A CO Expense	\$0	\$0	\$0	\$0	\$0	\$0
426-14	2012 CO Expense	\$0	\$0	\$0	\$0	\$0	\$0
426-26	Landfill Closure - Expense	\$26,652	\$27,852	\$27,852	\$26,652	\$26,652	\$27,852
426-28	Landfill Post Closure - Expense	\$28,483	\$29,764	\$29,764	\$28,483	\$28,483	\$29,764
426-77	2007 Bond Expense	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$85,000
426-91	2006 SIB Loan	\$81,636	\$84,983	\$84,983	\$84,983	\$84,983	\$88,467
429-02	2002 Interest Expense	\$22,478	\$7,610	\$7,610	\$7,610	\$7,610	\$0
429-06	2007 Refund Interest	\$104,664	\$104,130	\$104,130	\$52,199	\$104,130	\$103,596
429-09	2009 Interest Expense	\$174,183	\$168,408	\$168,408	\$85,666	\$168,408	\$162,408
429-11	2010 Refunding Interest Expense	\$51,215	\$66,661	\$66,661	\$33,431	\$66,661	\$61,021
429-13	2011A CO Interest	\$0	\$0	\$0	\$0	\$0	\$89,156
429-14	2012 CO Interest	\$0	\$0	\$0	\$0	\$0	\$79,730
429-26	Landfill Closure - Interest	\$11,250	\$10,051	\$10,051	\$11,250	\$11,250	\$10,051
429-28	Landfill Post Closure - Interest	\$15,750	\$14,468	\$14,468	\$15,750	\$15,750	\$14,468
429-77	2007 Interest Expense	\$74,233	\$71,033	\$71,033	\$36,316	\$71,033	\$67,733
429-91	2006 SIB Loan Interest	\$32,686	\$29,339	\$29,339	\$29,339	\$29,339	\$25,854
<b>Total Other Expenses</b>		<b>\$1,255,905</b>	<b>\$1,254,197</b>	<b>\$1,254,197</b>	<b>\$1,051,578</b>	<b>\$1,254,198</b>	<b>\$1,426,124</b>
<b>Department Total</b>		<b>\$1,258,091</b>	<b>\$1,259,197</b>	<b>\$1,259,197</b>	<b>\$1,051,578</b>	<b>\$1,254,198</b>	<b>\$1,426,124</b>

## Water and Sewer Fund Debt Service Fund

\$2,657,263

### Fund Mission Statement

The Water and Sewer Fund Debt Service Fund, an interest and sinking fund, is a special fund established to account for the accumulation and expenditure of resources for payment of the principal and interest on long term debt incurred in the provision of water and wastewater service. Council has directed that total Water and Sewer Debt Service payment shall not exceed 35% of total Water and Sewer Fund annual revenue.

Water and Sewer Debt Service							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6411	Debt Issue 2011	\$964,472	\$960,000	\$960,000	\$691,794	\$960,000	\$900,000
6412	Debt Issue 2013	\$0	\$0	\$0	\$0	\$0	\$900,000
6440	Capital Recovery Fee	\$150	\$5,000	\$5,000	\$140	\$5,000	\$5,000
<b>Total Service Revenue</b>		<b>\$964,622</b>	<b>\$965,000</b>	<b>\$965,000</b>	<b>\$691,934</b>	<b>\$965,000</b>	<b>\$1,805,000</b>
6911	Interest Revenue	\$2,382	\$775	\$775	\$4,084	\$4,084	\$5,000
6998	Bond Proceeds	\$49	\$0	\$0	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>\$2,432</b>	<b>\$775</b>	<b>\$775</b>	<b>\$4,084</b>	<b>\$4,084</b>	<b>\$5,000</b>
7002	Transfer - Water/Sewer	\$647,299	\$1,800,000	\$2,550,000	\$1,950,000	\$2,550,000	\$1,800,000
<b>Total Transfers In</b>		<b>\$647,299</b>	<b>\$1,800,000</b>	<b>\$2,550,000</b>	<b>\$1,950,000</b>	<b>\$2,550,000</b>	<b>\$1,800,000</b>
<b>WATER AND SEWER DEBT SERVICE TOTAL</b>		<b>\$1,614,353</b>	<b>\$2,765,775</b>	<b>\$3,515,775</b>	<b>\$2,646,019</b>	<b>\$3,519,084</b>	<b>\$3,610,000</b>

Water and Sewer Debt Service							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
306	Special Services	\$2,237	\$50,000	\$50,000	\$250	\$50,000	\$50,000
<b>Total Services</b>		<b>\$2,237</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250</b>	<b>\$50,000</b>	<b>\$50,000</b>
405	Paying Agent Fees	\$200	\$0	\$0	\$834	\$834	\$0
426-02	2002 Bond Expense	\$0	\$421,800	\$421,800	\$421,800	\$421,800	\$0
426-08	2008 Bond Expense	\$0	\$155,000	\$155,000	\$0	\$155,000	\$165,000
426-09	2009 Bond Expense	\$0	\$185,000	\$185,000	\$185,000	\$185,000	\$190,000
426-10	2010 Bond Expense	\$0	\$275,000	\$275,000	\$0	\$275,000	\$285,000
426-11	2010 Refunding Bond Expense	\$0	\$16,650	\$16,650	\$41,694	\$41,694	\$452,325
426-12	2011 Bond Expense	\$0	\$235,000	\$235,000	\$0	\$235,000	\$235,000
426-14	2012 Bond Expense	\$0	\$0	\$0	\$0	\$0	\$260,000
426-31	2006 SIB Loan	\$0	\$69,531	\$69,531	\$69,531	\$69,531	\$72,382
426-86	2007 Refunding Bond Expense	-\$1	\$16,650	\$16,650	\$16,650	\$16,650	\$16,650
429-02	2002 Interest Expense	\$28,034	\$9,491	\$9,491	\$9,491	\$9,491	\$0
429-08	2008 Interest Expense	\$80,919	\$75,924	\$75,924	\$37,962	\$75,924	\$70,763
429-09	2009 Interest Expense	\$164,875	\$159,400	\$159,400	\$81,088	\$159,400	\$153,775
429-10	2010 Bond Interest Expense	\$185,773	\$121,748	\$121,748	\$60,874	\$121,748	\$116,248
429-11	2010 Refunding Interest Expense	\$63,875	\$83,139	\$83,139	\$16,650	\$83,139	\$76,104
429-12	2011 Bond Interest Expense	\$53,259	\$257,676	\$257,676	\$110,372	\$257,676	\$216,144
429-14	2012 Bond Interest Expense	\$0	\$0	\$0	\$0	\$0	\$147,515
429-31	2006 SIB Loan Interest	\$26,743	\$24,004	\$24,004	\$24,004	\$24,004	\$21,154
429-86	2007 Interest Expense	\$82,847	\$129,870	\$129,870	\$65,102	\$129,870	\$129,204
431	Amortization 2002 Bonds	\$16,418	\$0	\$0	\$0	\$0	\$0
<b>Total Other Expenses</b>		<b>\$702,942</b>	<b>\$2,235,883</b>	<b>\$2,235,883</b>	<b>\$1,141,052</b>	<b>\$2,261,762</b>	<b>\$2,607,263</b>
<b>Department Total</b>		<b>\$705,179</b>	<b>\$2,285,883</b>	<b>\$2,285,883</b>	<b>\$1,141,302</b>	<b>\$2,311,762</b>	<b>\$2,657,263</b>

## Remschel-Deering History Center Fund

\$12,550

### Fund Mission Statement

The Remschel-Deering History Center Fund is a special fund established to account for the accumulation and expenditure necessary to operate the history center.

<b>History Center</b>							
<b>Revenues by Account</b>							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6461	Copies	\$253	\$500	\$500	\$13	\$100	\$50
6463	Internet Printing	\$745	\$850	\$850	\$53	\$100	\$200
6464	Microform Printing	\$13	\$100	\$100	\$3	\$20	\$25
6465	Ordered Forms	\$1	\$25	\$25	\$0	\$0	\$25
<b>Total Service Revenue</b>		<b>\$1,012</b>	<b>\$1,475</b>	<b>\$1,475</b>	<b>\$69</b>	<b>\$220</b>	<b>\$300</b>
6901	Deering Trust Income	\$11,000	\$12,000	\$12,000	\$8,000	\$12,000	\$12,000
6911	Interest Revenue	\$272	\$225	\$225	\$207	\$300	\$250
6989	Miscellaneous Revenue	\$7	\$0	\$0	\$0	\$0	\$0
<b>Total Interest &amp; Miscellaneous</b>		<b>\$11,279</b>	<b>\$12,225</b>	<b>\$12,225</b>	<b>\$8,207</b>	<b>\$12,300</b>	<b>\$12,250</b>
<b>HISTORY CENTER TOTAL</b>		<b>\$12,291</b>	<b>\$13,700</b>	<b>\$13,700</b>	<b>\$8,276</b>	<b>\$12,520</b>	<b>\$12,550</b>
<b>Planned use of fund balance</b>		<b>\$0</b>	<b>\$2,145</b>	<b>\$2,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Total Revenue</b>		<b>\$12,291</b>	<b>\$15,845</b>	<b>\$15,845</b>	<b>\$8,276</b>	<b>\$12,520</b>	<b>\$12,550</b>

History Center							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
101	Office Supplies	\$208	\$300	\$300	\$252	\$300	\$319
102	Small Tools and Equipment	\$0	\$120	\$120	\$0	\$120	\$100
103	Chemical & Medical Supplies	\$5	\$60	\$60	\$0	\$60	\$32
105	Food Supplies	\$0	\$70	\$70	\$0	\$70	
106	Janitorial Supplies	\$0	\$200	\$200	\$0	\$200	\$100
108	Other Supplies	\$1,606	\$1,600	\$1,600	\$94	\$1,600	\$100
110	Postage	\$0	\$15	\$15	\$0	\$15	\$15
<b>Total Supplies and Materials</b>		<b>\$1,819</b>	<b>\$2,365</b>	<b>\$2,365</b>	<b>\$346</b>	<b>\$2,365</b>	<b>\$666</b>
202	Buildings & Structures	\$719	\$2,000	\$2,000	\$450	\$2,000	\$3,384
205	Office Equipment Maintenance	\$3,919	\$3,920	\$3,920	\$366	\$3,920	\$2,700
<b>Total Maintenance and Repairs</b>		<b>\$4,638</b>	<b>\$5,920</b>	<b>\$5,920</b>	<b>\$816</b>	<b>\$5,920</b>	<b>\$6,084</b>
301	Telephone Service	\$942	\$1,500	\$1,500	\$343	\$1,500	\$1,500
302	Light and Power	\$2,564	\$3,000	\$3,000	\$2,704	\$3,000	\$3,500
304	Water and Sewer	\$352	\$260	\$260	\$441	\$441	\$600
306	Special Services	\$0	\$200	\$200	\$0	\$0	\$0
<b>Total Services</b>		<b>\$3,858</b>	<b>\$4,960</b>	<b>\$4,960</b>	<b>\$3,488</b>	<b>\$4,941</b>	<b>\$5,600</b>
410	Contingency	\$0	\$2,100	\$2,100	\$0	\$2,100	\$0
<b>Total Other Expenses</b>		<b>\$0</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$0</b>	<b>\$2,100</b>	<b>\$0</b>
512	Books and Records/Software	\$0	\$500	\$500	\$24	\$500	\$200
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$24</b>	<b>\$500</b>	<b>\$200</b>
<b>Department Total</b>		<b>\$10,314</b>	<b>\$15,845</b>	<b>\$15,845</b>	<b>\$4,675</b>	<b>\$15,826</b>	<b>\$12,550</b>
<b>Full Time Employee</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Grant Fund

### \$150,000

### Fund Mission Statement

The Grant Center Fund is a special fund established to account for Grants received and its related expenditures.

Grant Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6513-01	2010 SS TO 0008 Grant	\$100,184	\$0	\$0	\$24,791	\$24,791	\$0
6513-03	CJD Grant	\$0	\$0	\$49,160	\$0	\$0	\$0
6513-04	UASI Grant	\$0	\$0	\$35,000	\$0	\$0	\$0
6513-05	Homeland Security Grant	\$0	\$0	\$60,000	\$0	\$0	\$0
6513	Police Grants/Donation	\$83,560	\$0	\$0	\$0	\$0	\$140,000
6521-1	Fire Grants/Donation - Cailloux Foundation	\$98,600	\$0	\$0	\$0	\$0	\$0
6521	Fire Grants/Donation	\$0	\$0	\$0	\$0	\$0	\$10,000
6521-02	AFG Grant 2009-FO-11121	\$26,651	\$0	\$0	\$0	\$0	\$0
6521-03	Ambulance Trade-In	\$5,000	\$0	\$0	\$0	\$0	\$0
6561	City Grant Match	\$0	\$0	\$0	\$29,919	\$29,919	\$0
6561-01	Paving Machine Grant - Cailloux	\$0	\$0	\$0	\$245,500	\$245,500	\$0
6561-02	Roller/Compactor Grant - Cailloux	\$0	\$0	\$183,000	\$163,000	\$163,000	\$0
6565-02	SECO Grant CS0848	\$0	\$0	\$0	\$86,365	\$86,365	\$0
6585	SECO Grant	\$86,365	\$0	\$0	-\$86,365	-\$86,365	\$0
<b>Total Grant Revenue</b>		<b>\$400,360</b>	<b>\$0</b>	<b>\$327,160</b>	<b>\$463,210</b>	<b>\$463,210</b>	<b>\$150,000</b>
<b>GRANT REVENUE TOTAL</b>		<b>\$400,360</b>	<b>\$0</b>	<b>\$327,160</b>	<b>\$463,210</b>	<b>\$463,210</b>	<b>\$150,000</b>

Grant Fund - Police							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
102	Small Tools and Equipment	\$0	\$0	\$144,160	\$0	\$0	\$0
102-03	HSG 2010 SS TO 0008	\$46,985	\$0	\$0	\$2,257	\$2,257	\$0
<b>Total Supplies and Materials</b>		<b>\$46,985</b>	<b>\$0</b>	<b>\$144,160</b>	<b>\$2,257</b>	<b>\$2,257</b>	<b>\$0</b>
504	Machinery, Tools and Equipment	\$0	\$0	\$0	\$0	\$0	\$140,000
506-01	OOG Grant # 2198302	\$83,560	\$0	\$0	\$0	\$0	\$0
506-03	HSG 2010 SS TO 0008	\$70,160	\$0	\$0	\$5,573	\$5,573	\$0
<b>Total Capital Outlay</b>		<b>\$153,720</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,573</b>	<b>\$5,573</b>	<b>\$140,000</b>
<b>Department Total</b>		<b>\$200,705</b>	<b>\$0</b>	<b>\$144,160</b>	<b>\$7,830</b>	<b>\$7,830</b>	<b>\$140,000</b>

Grant Fund - Fire							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
503-01	Cailloux Grant #2010044	\$102,691	\$0	\$0	\$0	\$0	\$0
505-02	Office Equipment Grant	\$26,651	\$0	\$0	\$0	\$0	\$10,000
<b>Total Capital Outlay</b>		<b>\$129,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
<b>Department Total</b>		<b>\$129,342</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>

Grant Fund - Streets							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
504	Machinery, Tools and Equipment	\$0	\$0	\$183,000	\$0	\$0	\$0
504-01	Machinery, Tools and Equipment	\$0	\$0	\$0	\$275,419	\$275,419	\$0
504-02	Machinery, Tools and Equipment	\$0	\$0	\$0	\$99,005	\$99,005	\$0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$183,000</b>	<b>\$374,424</b>	<b>\$374,424</b>	<b>\$0</b>
<b>Department Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$183,000</b>	<b>\$374,424</b>	<b>\$374,424</b>	<b>\$0</b>

## Insurance Reserve Fund

\$50,000

### Fund Mission Statement

The Insurance Reserve Fund is an internal service fund established to account for losses incurred by the City for physical damages to fleet, equipment and buildings.

Insurance Reserve Fund							
Revenues by Account							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
6904	Reimbursement - Vehicle/Equip	\$12,603	\$25,000	\$25,000	\$10,153	\$25,000	\$25,000
6905	Reimbursement - Building/Structure	\$2,024	\$25,000	\$25,000	\$795	\$25,000	\$25,000
<b>Total Interest &amp; Miscellaneous</b>		<b>\$14,627</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$10,948</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>INSURANCE RESERVE REVENUE TOTAL</b>		<b>\$14,627</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$10,948</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Planned Use of Fund Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Insurance Reserve Revenue</b>		<b>\$14,627</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$10,948</b>	<b>\$50,000</b>	<b>\$50,000</b>

Insurance Reserve							
Expenditures by Line Item							
Acct.	Account Name	FY 11 Actual	FY 12 Approved	FY 12 Amended	FY12 Actual 05/31/12	FY 12 Estimated	FY 13 Approved
108	Other Supplies	\$567	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies and Materials</b>		<b>\$567</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
202	Buildings & Structures	\$549	\$15,000	\$15,000	\$1,103	\$15,000	\$15,000
204	Parts - City Garage	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
205	Office Equipment Maintenance	\$2,697	\$1,000	\$1,000	\$0	\$1,000	\$1,000
212	Repairs - Not City Garage	\$17,372	\$33,000	\$33,000	\$14,672	\$33,000	\$33,000
<b>Total Maintenance and Repairs</b>		<b>\$20,618</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$15,775</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Department Total</b>		<b>\$21,185</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$15,775</b>	<b>\$50,000</b>	<b>\$50,000</b>

## **Capital Improvement Projects**

## Currently Active Capital Improvement Projects (Schedule B)

General Capital Improvement Projects - Fund 70												
GL	Funding Sources							Cash	Project	Cash	Bond	Unspent
Project	General	WS	EIC	Other			Deposited	Expense	Balance	Issuance	Bond	
Number	Fund	Fund	Fund	Funds	Grants	Bonds	To Date	To Date	To Date	Date	Proceeds	
B03	Art in Public Places			98,553			98,553	97,241	1,312			
B04	Louise Hays/Lehman & Monroe Park			2,000,000		2,000,000	2,000,000	0	2,000,000	2012	2,000,000	
B07	Wayfinding Sign Project			20,000			20,000	0	20,000			
B05	River Trail A-F					5,250,000	5,250,000	9,408	5,240,592	2011A/2012	5,240,592	
G27	River Trail Phase 1			25,000		500,000	525,000	273,228	251,772	2002	226,772	
G65	Facilities Master Plan	37,500		62,500			100,000	77,008	22,992			
G74	Park Improvements			193,177		200,000	410,493	392,571	17,923			
G82	GIS Aerial Photo & Plan						120,000	114,945	5,055			
G84	Remedial Drainage Program					500,000	500,000	188,984	311,016	2009	311,016	
G87	Rivertrail Phase 2 & 3			9,684			9,684	9,684	0			
G88	New City Hall		1,000,000	19,233		2,100,000	3,119,233	2,107,082	1,012,151	2009	0	
G95	Library Renovation			585,361	1,777,157		2,362,518	2,218,826	143,692			
G96	Library Furniture	26,500		200,000			226,500	227,881	-1,381			
	<b>Total</b>						14,741,981	5,716,856	9,025,126		7,778,381	

Water and Sewer Capital Improvement Projects - Fund 71												
GL	Funding Sources							Cash	Project	Cash	Bond	Unspent
Project	W/S	EIC	Other					Deposited	Expense	Balance	Issuance	Bond
Number	Fund	Fund	Funds	Grants	TXDOT	Bonds	To Date	To Date	To Date	Date	Proceeds	
W01	ASR Well #3		44,908			1,303,000	1,347,908	528,966	818,942	2,002	774,034	
W65	Water Supply Acquisition	95,665					130,665	103,899	26,766			
W67	Meter Replacement	533,795				2,200,000	2,733,795	2,722,829	10,966	2,010	-	
W70	High Service Pump-River Hill					380,000	380,000	356,024	23,976	2,008	23,976	
W75	Birkdale Lift Station					730,000	730,000	615,973	114,027	2,009	114,027	
W78	I & I Construction 2009					1,825,604	1,825,604	1,681,508	144,097	2,012	144,097	
W80	WTP Improvements-Clearwell					214,000	214,000	179,471	34,529	2,009	34,529	
W82	Production Well-Methodist Enc			417,057.00 see notes		215,000	1,300,057	1,011,040	289,017	2,010		
W92	Jefferson Lift Station	100,000				2,144,500	2,244,500	108,855	2,135,645	2,012	2,035,645	
W93	Ridgewood Transmission Line	100,000				1,500,000	1,600,000	131,245	1,468,755	2,012	1,368,755	
W94	WWW Master Plan					200,000	200,000	113,574	86,426	2,010		
W96	Blrkdale Lift Station/Force Main					6,300,000	6,300,000	402	6,299,599	2,011	6,299,599	
W98	G Street Interceptor					2,360,900	2,360,900	179,372	2,181,528	2,011	2,181,528	
							21,367,429	7,733,157	13,634,273		12,976,189	

EIC Capital Improvement Projects - Fund 75												
GL	Funding Sources							Cash	Project	Cash	Bond	Unspent
Project	EIC	General	W/S	Other			Funded	Expense	Balance	Issurance	Bond	
Number	Fund	Fund	Fund	Funds	TXDOT	Bonds	To Date	To Date	To Date	Date	Proceeds	
E26	Hill Country Shooting Center	1,294,838					1,294,838	1,295,585	-747			
E48	Hill Country Home Oppor	250,000					250,000	236,535	13,465			
E49	Commercial Impro Pilot	200,000					200,000	20,000	180,000			
E50	Harper Rd Utility Ext - Phase 2	1,000,000					1,000,000	20,458	979,542			
							2,744,838	1,572,578	1,172,260			

## Proposed Capital Improvement Projects (Schedule C)

### Five Year Capital Improvement Plan FY 2013-2017

#### Projects By Funding Source

##### Funding Source: General Fund

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

##### Funding Source: Water/Sewer

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
Trihalomethane Reduction Study		\$70,000						<b>\$70,000</b>
Knapp Lift Station Expansion						\$2,673,000		<b>\$2,673,000</b>
Guadalupe Plaza Lift Station Elimination							\$145,000	<b>\$145,000</b>
Jefferson Basin 12" and 15" Interceptor							\$979,000	<b>\$979,000</b>
Leslie Drive Water Main Loop around Benson							\$600,000	<b>\$600,000</b>
Lois Pump Station Expansion							\$345,000	<b>\$345,000</b>
New Legion Basin 24" Interceptor							\$899,500	<b>\$899,500</b>
Quinlan Basin 15" Interceptor							\$1,163,000	<b>\$1,163,000</b>
Clearwell at the WTP							\$2,706,000	<b>\$2,706,000</b>
Redirect Broadway Force Main							\$365,000	<b>\$365,000</b>
SH 173 Force Main Extension							\$352,000	<b>\$352,000</b>
Spur 98 Water Line (WTP to Spur 98 Bridge)							\$788,000	<b>\$788,000</b>
Stadium Pump Station Expansion							\$555,000	<b>\$555,000</b>
Spence Street Water Line Replacement		\$150,000						<b>\$150,000</b>
12" Water Line from Meadowview Well				\$828,000				
Oxidation Ditch Rehab - WWTP			\$809,500					<b>\$809,500</b>
Water Production Maintenance Building							\$700,000	<b>\$700,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$220,000</b>	<b>\$809,500</b>	<b>\$828,000</b>	<b>\$0</b>	<b>\$2,673,000</b>	<b>\$9,597,500</b>	<b>\$13,300,000</b>

##### 4b - EIC

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
Harper Road (RM 783) Water & Sewer Loop	\$1,000,000							<b>\$1,000,000</b>
Louise Hays Park	\$2,000,000							<b>\$2,000,000</b>
River Trail Phases II & III	\$5,250,000	\$300,000	\$300,000	\$150,000				<b>\$6,000,000</b>
Downtown Wireless Project		\$100,000						<b>\$100,000</b>
Golf Course Pavilion Project		\$271,000						<b>\$271,000</b>
Golf Course Parking Lot Improvement Project		\$337,141						<b>\$337,141</b>
Soccer Complex Improvement Project			\$500,000					<b>\$500,000</b>
<b>TOTAL</b>	<b>\$8,250,000</b>	<b>\$1,008,141</b>	<b>\$800,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,208,141</b>

##### Funding Source: General Fund Debt

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
Aerial Platform Ladder Truck Replacement			\$1,300,000					<b>\$1,300,000</b>
Arcadia Loop Cut-Off							\$325,000	<b>\$325,000</b>
Fire Station #5							\$2,121,000	<b>\$2,121,000</b>
G-Street Bridge over Quinlan Creek							\$2,245,000	<b>\$2,245,000</b>
Olympic Pool Complex Renovation							\$500,000	<b>\$500,000</b>
Relocate Central Fire Station/Admin Offices				\$4,205,000				<b>\$4,205,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>\$4,205,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,191,000</b>	<b>\$10,696,000</b>

**Five Year Capital Improvement Plan FY 2013-2017**

**Projects By Funding Source**

**Funding Source: Water/Sewer Debt**

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
Additional Clarifier at WWTP		\$2,218,000						<b>\$2,218,000</b>
Rehab Clarifier 3 at WWTP		\$492,000						<b>\$492,000</b>
G Street 24"/27" Interceptor	\$2,052,900							<b>\$2,052,900</b>
Birkdale Liftstation and Force Main	\$6,300,000							<b>\$6,300,000</b>
Upgrade Electrical System at WWTP		\$1,413,000						<b>\$1,413,000</b>
New Jefferson Lift Station & New Force Main to G Street Interceptors	\$2,144,500	\$2,790,000						<b>\$4,934,500</b>
Water Reclamation Aquifer Replenishment							\$6,800,000	<b>\$6,800,000</b>
Water Plant Addition Phase II (IMGD)							\$2,395,000	<b>\$2,395,000</b>
Riverhill/Ridgewood Storage Tank Transmission Water Line	\$1,500,000	\$1,500,000						<b>\$3,000,000</b>
Project Contingency		\$1,587,000						<b>\$1,587,000</b>
<b>TOTAL</b>	<b>\$11,997,400</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,195,000</b>	<b>\$31,192,400</b>

**Other - Donations**

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
Library Phase 2 - Basement		\$ 300,000						\$ 300,000
History Center - Library Phase 3		\$ 97,000						\$ 97,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$397,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$397,000</b>

**Other**

	Prior Funding	FY2013	FY2014	FY2015	FY2016	FY2017	Future Funding	TOTAL
IH-10 Interchange Between FM 783 & SH 16							\$30,000,000	<b>\$30,000,000</b>
Loop 534 Bridge Improvements							\$1,500,000	<b>\$1,500,000</b>
SH16 to SH173 - Spur 100 Extension							\$10,000,000	<b>\$10,000,000</b>
SH 27 Airport Road Intersection Improvements							\$500,000	<b>\$500,000</b>
Widen FM 1341							\$5,500,000	<b>\$5,500,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,500,000</b>	<b>\$47,500,000</b>

<b>GRAND TOTAL</b>	<b>\$20,247,400</b>	<b>\$11,228,141</b>	<b>\$2,909,500</b>	<b>\$5,183,000</b>	<b>\$0</b>	<b>\$2,673,000</b>	<b>\$71,483,500</b>	<b>\$112,896,541</b>
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## **Financial Policies**

**Purpose.**

The City of Kerrville, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code and the City of Kerrville City Charter. The policies are intended to assist the City Council and city staff in evaluating current activities and proposals for future programs. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

**Annual budget.**

The fiscal year of the City of Kerrville shall begin on October 1 of each calendar year and will end on September 30 of the following calendar year. The fiscal year will also be established as the accounting and budget year.

The City Manager shall prepare each year a budget to cover all proposed expenditures of the government of the City for the succeeding year. Such budget shall be carefully itemized so as to make as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes for the preceding year. The budget shall also show as definitely as possible each of the various projects for which appropriations are set up in the budget, and the estimated amount of money carried in the budget for each of these projects. The budget shall also contain a complete financial statement of the City showing all outstanding obligations of the City, the cash on hand to the credit of each and every fund, the funds received from all sources during the previous year, the funds available from all sources during the ensuing year, the estimated revenue available to cover the proposed budget, and the estimated rate of tax which will be required.

On or before the 31st day of July of each year, the City Manager shall submit to the City Council and City Secretary a budget for the ensuing fiscal year and an accompanying budget message. The full text of the proposed budget and message shall be made available for public review in the office of the City Secretary, at the City's library, and prominently linked on the City's website.

The fiscal year of the City government shall begin on the first day of October each year and shall end on the last day of September the following year. Such year shall constitute the budget year of the City government.

The City Manager's budget message shall explain the budget both in fiscal terms and in terms of the work programs, linking those programs to organizational goals and community priorities. It shall outline the proposed financial policies of the City for the ensuing fiscal year and the impact of those policies on future years. It shall describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the City's debt position, including factors affecting the ability to raise resources through debt issues, and include such other material as the City Manager deems desirable.

**City Council Action on Budget.**

Notice and Hearing. The City Council shall publish the general summary of the budget and a notice stating:

1. The times and places where copies of the message and budget are available for inspection by the public, and
2. The time and place, not less than two weeks after such publication, for a public hearing(s) on the budget.

Amendment before Adoption. After the public hearing, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.

## **Adoption.**

The City Council shall adopt the budget on or before the 30<sup>th</sup> day of September of the fiscal year currently ending. If it fails to adopt the budget by this date, the budget proposed by the City Manager shall go into effect.

“Publish” defined. As used in this section, the term “publish” means to print in the contemporary means of information sharing, which includes, a newspaper of general circulation which is published in the City, and on the City’s website. In addition, the budget shall be made available in the office of the City Secretary and in the City’s library.

## **Budget.**

The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the City Council may require for effective management and an understanding of the relationship between the budget and the City’s strategic goals. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy; and all proposed expenditures, including the amount of salary or compensation of officers and employees and debt service for the ensuing fiscal year; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

1. The proposed goals and expenditures for current operations during the ensuing fiscal year, detailed for each fund by department or by other organization unit, and program, purpose or activity, method of financing such expenditures, and methods to measure outcomes and performance related to the goals;
2. Proposed longer-term goals and capital expenditures during the ensuing fiscal year, detailed for each fund by department or by other organization unit when practicable, the proposed method of financing each such capital expenditure, and methods to measure outcomes and performance related to the goals; and
3. The proposed goals, anticipated income and expense, profit and loss for the ensuing year for each utility or other enterprise fund or internal service fund operated by the City, and methods to measure outcomes and performance related to the goals. For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance exclusive of reserves.

## **Appropriation and Revenue Ordinances.**

To implement the adopted budget, the City Council shall adopt, prior to the beginning of the fiscal year.

1. An appropriation ordinance making appropriations by department, fund, or other organizational unit and authorizing an allocation for each program or activity; and
2. A tax levy ordinance authorizing the property tax levy or levies and setting the tax rate or rates.

## **Amendments after Adoption.**

**Supplemental Appropriations.** If during or before the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

**Emergency Appropriations.** To address a public emergency affecting life, health, property, or the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of Section 3.06 of the City charter. To the extent that there are no available un-appropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be

renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid or refinanced as long-term debt not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

**Reduction of Appropriations.** If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to finance the expenditures for which appropriations have been authorized, the manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by the manager and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce or eliminate one or more appropriations.

**Transfer of Appropriations.** At any time during or before the fiscal year, the City Council may by resolution transfer part or all of the unencumbered appropriation balance from one department, fund, or organizational unit to the appropriation for other departments or organizational units or a new appropriation. The manager may transfer funds among programs within a department, fund, or organizational unit and shall report such transfers to the Council in writing in a timely manner,

**Limitation; Effective Date.** No appropriation for debt service may be reduced or transferred, except to the extent that the debt is refinanced and less debt service is required, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

#### **Independent Audit.**

As soon as practicable after the close of each fiscal year, an independent audit shall be made of all accounts of the City government by certified public accountants, to be selected by the Council, who have no personal interest directly or indirectly in the financial affairs of the City government. The results of this audit shall be published immediately upon its completion.

#### **Basis of accounting and budgeting.**

The City's finances shall be accounted for in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

1. The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service and Capital Project Funds.
2. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, franchise and tax revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

3. The City utilizes encumbrance accounting for its governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.
4. The City's proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

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

The issuance of Statement 34 by GASB has influenced the creation and reporting of individual funds. GASB 34 essentially mandates dual accounting systems: one for government-wide (i.e. the government as a single entity) reporting and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting processes as described in paragraphs (1) and (2) of this section. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for the government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing fund to government-wide reconciliation as much as possible. When appropriate, individual funds will be examined as to whether it will be appropriate to account for them as proprietary fund types.

The Governmental Accounting Standards Board (GASB) issued Statement Number 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*" effective for periods after June 15, 2010. The objective of this Statement was to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes limitations on the purposes for which Fund Balance can be used.

a. *Non-spendable Fund Balance* – Some assets reported in governmental funds may be inherently non-spendable from the vantage point of the current period.

- Assets that will never convert to cash such as; prepaid items or inventories,
- Assets that will not convert to cash soon enough to affect the current period such as;
- non-financial assets held for resale,
- Resources that must be maintained intact pursuant to legal or contractual requirements such as; capital of a revolving loan fund

b. *Restricted Fund Balance* – This represents the portion of fund balance that is subject to externally enforceable legal restrictions. Such restrictions are typically imposed by parties altogether outside the City such as creditors, grantors, contributors or other governments.

Restrictions can also arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose.

c. *Committed Fund Balance* – This represents the portion of fund balance whose use is constrained by limitations that the City imposes on itself by City Council (highest decision making level) and remains binding unless removed in the same manner. The City does not use committed funds in its normal course of business.

- Requires action by City Council to commit fund balance
- Formal City Council action is necessary to impose, remove or modify a constraint reflected in the committed fund balance

d. *Assigned Fund Balance* – This describes the portion of fund balance that reflects the City’s intended use of resources. This authority rests with City Manager and is delegated to staff through the use of encumbrances.

e. *Unassigned Fund Balance* – This describes total fund balance in the General Fund in excess of non-spendable, restricted, committed and assigned fund balance.

## **Financial reporting.**

Following the conclusion of the fiscal year, the City's Director of Finance shall cause to be prepared a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting and financial reporting principles established by GASB. The document shall also satisfy all criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.

The CAFR shall show the status of the City's finances on the basis of GAAP. The CAFR shall show fund revenues and expenditures on both a GAAP basis and budget basis for comparison purposes. In all but two cases this reporting conforms to the way the City prepares its budget. Compensated absences (accrued but unused sick leave) are not reflected in the budget but are accounted for in the CAFR's long-term debt account group. Depreciation expense is not shown in the budget's proprietary funds, although the full purchase price of equipment and capital improvements is reflected as uses of working capital.

Included as part of the CAFR shall be the results of the annual audit prepared by independent certified public accountants designated by the City Council.

The Director of Finance shall issue reports to the City Council reflecting the City's financial condition as requested, but not less than once a quarter.

Financial reporting should reflect budget to actual comparisons.

## **Revenues.**

To protect the City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. Recognizing that sales tax is a volatile, unpredictable source of revenue, the City will attempt to reduce its dependence on sales tax revenue.

For every annual budget, the City shall levy two property tax rates: operation/maintenance and interest and sinking. The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general obligation debt for that budget year. The interest and sinking levy and related debt service expenditures shall be accounted for in the Debt Service Fund. The operation and maintenance levy shall be accounted for in the General Fund. The operation and maintenance levy will be established within the eight percent rollback rate as defined by the State of Texas Property Tax Code. City Council will consider exceeding the rollback rate only after options have been presented by staff to avoid the rollback by increasing revenue from other sources or reducing expenditures.

The City will maintain a policy of levying the lowest tax rate on the broadest tax base. The City may consider providing tax abatements or other incentives to encourage development.

The City will establish user charges and fees at a level that attempts to recover the full cost of providing the service.

1. User fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
2. Where possible, utility rates should be designed to reduce peak (hour and day) demands on the utility systems.
3. The City will make every reasonable attempt to ensure accurate measurement of variables impacting taxes and fees (e.g. verification of business sales tax payments, verification of appraisal district property values, and accuracy of water meters).

The City will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements.

The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.

When developing the annual budget, the City Manager shall project revenues from every source based on actual collections from the preceding year and estimated collections of the current fiscal year, while taking into account known circumstances which will impact revenues for the new fiscal year. The revenue projections for each fund should be made conservatively so that total actual fund revenues exceed budgeted projections.

One Time or Unpredictable Revenues are discouraged for use for ongoing expenditures.

Funding will be used from the most restricted to least restricted when different funding sources are available.

### **Operating expenditures.**

Expenditures shall be accounted, reported, and budgeted for in the following major categories:

1. Personnel
2. Supplies
3. Maintenance
4. Services
5. Other Expenses
6. Capital Outlay

The annual budget shall appropriate sufficient funds for operating, recurring expenditures necessary to maintain established (i.e., status quo) quality and scope of city services.

The City will constantly examine the methods for providing public services in order to reduce operating, recurring expenditures and/or enhance quality and scope of public services with no increase to cost.

Personal service expenditures will reflect the minimum staffing needed to provide established quality and scope of city services. To attract and retain employees necessary for providing high-quality service, the City shall maintain a compensation and benefit package competitive with the public and, when quantifiable, private service industries.

Supply expenditures shall be sufficient for ensuring the optimal productivity of City employees.

Maintenance expenditures shall be sufficient for addressing the deterioration of the City's capital assets to ensure the optimal productivity of the capital assets. Maintenance should be conducted to ensure a relatively stable level of maintenance expenditures for every budget year.

The City will utilize contracted labor for the provision of city services whenever private contractors can perform the established level of service at less expense to the City. The City will regularly evaluate its agreements with private contractors to ensure the established levels of service are performed at the least expense to the City.

Capital equipment is defined as equipment that exceeds \$5,000.00 and has a useful life of at least one year. Existing capital equipment shall be replaced when needed to ensure the optimal productivity of City employees.

Expenditures for additional capital equipment shall be made only to enhance employee productivity, improve quality of service, or expand scope of service.

To assist in controlling the growth of operating expenditures, operating departments will submit their annual budgets to the City Manager within a ceiling calculated by the City Manager. Projected expenditures that exceed the ceiling must be submitted as separate budget adjustment requests. The City Manager will recommend the adjustment requests to the City Council, which will vote on the requests.

### **Fund balance.**

The annual budget shall be presented to City Council with the General Fund and the Water & Sewer Fund's reflecting an unassigned fund balance or unrestricted net position that is 15 to 25 percent of that fund's annual operating expenditures. To satisfy the particular needs of individual funds, unassigned fund balances may be established which exceed the 25 percent minimum.

Fund balance that exceeds the minimum level established for each fund may be appropriated for non-recurring capital projects or debt.

The City will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the Kerrville community, the budget document shall include an explanation of the circumstances requiring the appropriation and the methods to be used to arrest the future use of fund balance for operating expenditures.

### **Fund transfers.**

Transfer may occur when one fund provides goods or services to another fund. Fund transfers may occur when surplus fund balances are used to support nonrecurring capital expenses or when needed to satisfy debt service obligations. Transfers are permitted between funds to support economic development programs.

### **Debt expenditures.**

The City will issue debt only to fund capital projects that cannot be supported by current, annual revenues.

To minimize interest payments on issued debt, the City will seek to maintain a rapid debt retirement policy by issuing debt with maximum maturities not exceeding 20 years, except in instances when the capital improvements will significantly benefit the community beyond the 20-year period. Retirement of debt principal will be structured to ensure consistent annual debt payments.

The City will attempt to maintain base bond ratings (prior to insurance) of AA- or better (Standard & Poor's) on its general obligation debt.

When needed to minimize annual debt payments, the City will obtain insurance for new debt issues.

Debt service obligations for the General Fund shall not cause the I&S tax rate to exceed 25% of the total tax rate.

Debt Obligations in the Water and Sewer Fund shall not exceed 35% of the annual revenues.

### **Capital project expenditures.**

The City will develop a multi-year plan for capital projects, which identifies all projects likely to be constructed within a five-year horizon. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures.

Capital projects will be constructed to:

1. Protect or improve the community's quality of life.

2. Protect or enhance the community's economic vitality.
3. Support and service new development.

To minimize the issuance of debt, the City will attempt to support capital projects with appropriations from operating revenues or excess fund balances (i.e., "pay-as-you-go").

### **Utility capital expenditures.**

The City will design utility rates sufficient for both current and long term obligations.

### **Long-term financial plans.**

The City will adopt every annual budget in context of a long-term financial plan for the General Fund and Water & Sewer Fund. Financial plans for other funds may be developed as needed.

The General Fund long-term plan will establish assumptions for revenues, expenditures and changes to fund balance over a five-year horizon. The assumptions will be evaluated each year as part of the budget development process.

### **Facility construction; best value methods for entering into contract.**

For purposes of this section, the term "facility" means buildings the design and construction of which are governed by accepted building codes; such term does not include (i) highways, roads, streets, bridges, utilities, water supply projects, water plants, wastewater plants, water and wastewater distribution or conveyance facilities, wharves, docks, airport runways and taxiways, drainage projects, or related types of projects associated with civil engineering construction, or (ii) buildings or structures that are incidental to projects that are primarily civil engineering construction projects

In entering into and awarding a contract for the construction, rehabilitation, alteration, or repair of a facility, the city shall use one of the following methods that provides the best value for the city (such methods being those set forth in Section 271.113(a) of the Texas Local Government Code):

1. Competitive bidding;
2. Competitive sealed proposals for construction services;
3. A design-build contract;
4. A contract to construct, rehabilitate, alter, or repair facilities that involve using a construction manager; or
5. A job order contract for the minor repair, rehabilitation, or alteration of a facility.

The use or implementation of any of such methods shall comply in all respects with Chapter 271, Subchapter H of the Texas Local Government Code and any other applicable law.

The determination of which of the best value methods set forth in subparagraph (b) shall be used shall be made before advertising as required by law. The authority of the city council to make such determination is hereby delegated to the city manager (or the city manager's designee), and the city manager (and any designee of the city manager) is hereby authorized to make such determination.

### **Reserved.**

## Financial Management

### ARTICLE VIII FINANCIAL MANAGEMENT

#### **Section 8.01. Development and Submission of City Budget and Budget Message.**

The City Manager shall prepare each year a budget to cover all proposed expenditures of the government of the City for the succeeding year. Such budget shall be carefully itemized so as to make as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes for the preceding year. The budget shall also show as definitely as possible each of the various projects for which appropriations are set up in the budget, and the estimated amount of money carried in the budget for each of these projects. The budget shall also contain a complete financial statement of the City showing all outstanding obligations of the City, the cash on hand to the credit of each and every fund, the funds received from all sources during the previous year, the funds available from all sources during the ensuing year, the estimated revenue available to cover the proposed budget, and the estimated rate of tax which will be required.

On or before the 31st day of July of each year, the City Manager shall submit to the City Council and City Secretary a budget for the ensuing fiscal year and an accompanying budget message. The full text of the proposed budget and message shall be made available for public review in the office of the City Secretary, at the City's library, and prominently linked on the City's website.

#### **Section 8.02. Fiscal Year.**

The fiscal year of the City government shall begin on the first day of October each year and shall end on the last day of September the following year. Such year shall constitute the budget year of the City government.

#### **Section 8.03. Budget Message.**

The City Manager's budget message shall explain the budget both in fiscal terms and in terms of the work programs, linking those programs to organizational goals and community priorities. It shall outline the proposed financial policies of the City for the ensuing fiscal year and the impact of those policies on future years. It shall describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the City's debt position, including factors affecting the ability to raise resources through debt issues, and include such other material as the City Manager deems desirable.

#### **Section 8.04. City Council Action on Budget.**

- a) **Notice and Hearing.** The City Council shall publish the general summary of the budget and a notice stating:
  1. The times and places where copies of the message and budget are available for inspection by the public, and
  2. The time and place, not less than two weeks after such publication, for a public hearing(s) on the budget.
- b) **Amendment Before Adoption.** After the public hearing the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.
- c) **Adoption.** The City Council shall adopt the budget on or before the 30<sup>th</sup> day of September of the fiscal year currently ending. If it fails to adopt the budget by this date, the budget proposed by the City Manager shall go into effect.

- d) **"Publish" defined.** As used in this section, the term "publish" means to print in the contemporary means of information sharing which includes, a newspaper of general circulation which is published in the City, and on the City's website. In addition, the budget shall be made available in the office of the City Secretary and in the City's library.

#### **Section 8.05. Budget.**

The budget shall provide a complete financial plan of all City funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the City Manager deem desirable or the City Council may require for effective management and an understanding of the relationship between the budget and the City's strategic goals. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy; and all proposed expenditures, including the amount of salary or compensation of officers and employees and debt service for the ensuing fiscal year; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

- a) The proposed goals and expenditures for current operations during the ensuing fiscal year, detailed for each fund by department or by other organization unit, and program, purpose or activity, method of financing such expenditures, and methods to measure outcomes and performance related to the goals;
- b) Proposed longer-term goals and capital expenditures during the ensuing fiscal year, detailed for each fund by department or by other organization unit when practicable, the proposed method of financing each such capital expenditure, and methods to measure outcomes and performance related to the goals; and
- c) The proposed goals, anticipated income and expense, profit and loss for the ensuing year for each utility or other enterprise fund or internal service fund operated by the City, and methods to measure outcomes and performance related to the goals. For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance exclusive of reserves.

#### **Section 8.06. Appropriation and Revenue Ordinances.**

To implement the adopted budget, the City Council shall adopt, prior to the beginning of the fiscal year.

- a) an appropriation ordinance allocating appropriations by department, fund, or other organizational unit and authorizing an allocation for each program or activity; and
- b) a tax levy ordinance authorizing the property tax levy or levies and setting the tax rate or rates.

#### **Section 8.07. Amendments after Adoption.**

- a) **Supplemental Appropriations.** If during or before the fiscal year the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.
- b) **Emergency Appropriations.** To address a public emergency affecting life, health, property, or the public peace, the City Council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of Section 3.06 above. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the Council may by such emergency ordinance

authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid or refinanced as long term debt not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

- c) **Reduction of Appropriations.** If at any time during the fiscal year it appears probable to the City Manager that the revenues or fund balances available will be insufficient to finance the expenditures for which appropriations have been authorized, the manager shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken by the manager and recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce or eliminate one or more appropriations.
- d) **Transfer of Appropriations.** At any time during or before the fiscal year, the City Council may by resolution transfer part or all of the unencumbered appropriation balance from one department, fund, or organizational unit to the appropriation for other departments or organizational units or a new appropriation. The manager may transfer finds among programs within a department, fund, or organizational unit and shall report such transfers to the Council in writing in a timely manner,
- e) **Limitation; Effective Date.** No appropriation for debt service may be reduced or transferred, except to the extent that the debt is refinanced and less debt service is required, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption.

#### **Section 8.08. Independent Audit.**

As soon as practicable after the close of each fiscal year, an independent audit shall be made of all accounts of the City government by certified public accountants, to be selected by the Council, who have no personal interest directly or indirectly in the financial affairs of the City government. The results of this audit shall be published immediately upon its completion.

## **Investment Policy**

## **1. General Policy**

It is the policy of the City of Kerrville (the "City") to administer its funds and the investment of those funds, as its highest public trust. The funds shall be invested in a manner, which provides for maximum safety of principal through risk management and diversification while meeting the City's daily cash needs. The investment of the City's funds should provide a reasonable investment return. The earnings from investment will be used in a manner that best serves the interests of the City.

The City shall administer its investment activities in conformance with the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"), the Public Collateral Act (Texas Government Code, Chapter 2257) and in conformance with any applicable state and federal regulations, applicable bond resolution requirements, and this Investment Policy.

## **2. Scope**

This Investment Policy governs the investment of all financial assets of the City as accounted for in the City's Comprehensive Annual Financial Report. This includes the financial assets of the following funds:

- a. general fund,
- b. special revenue fund,
- c. capital project fund,
- d. enterprise fund,
- e. reserve fund,
- f. trust and agency funds, to the extent not required by law or existing contract to be kept segregated and managed separately,
- g. debt service fund, including reserve and sinking funds, to the extent not required by law or existing contract to be kept segregated and managed separately, and
- h. any new fund created by the City, unless specifically exempted from this Policy by the City Council or by law.

## **3. Goals and Objectives**

Investment of the City funds shall be governed by the following investment objectives, in their order of priority:

### **a. Safety**

Safety of principal is the foremost objective of the investment program of the City. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital and avoids security defaults or erosion of market values. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

### **b. Liquidity**

The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonable anticipated. Ongoing cash flow analysis will be used to identify changing liquidity needs. Demand deposits or other liquid investments should be maintained in an amount greater than or equal to one sixth (1/6) of the City's total annual operating budget in order to avoid the need to liquidate securities prior to maturity,

To the extent possible, the City will attempt to match its investment maturities with anticipated liabilities and cash flow requirements. Unless matched to a specific cash flow requirement, the City will not directly invest in any securities maturing more than two (2) years from the date of purchase. Such specific cash flow requirements would include operating funds, construction funds, and debt service funds.

To reflect the cash flow requirements and risk tolerance levels of the City, the weighted average maturity of the overall portfolio shall not exceed 180 days.

**c. Diversification**

In order to minimize investment and market risk, the City will diversify its investments by market sector (security type) and maturity. The portfolio will be designed to avoid unreasonable risks within one market sector or from an individual financial institution.

**d. Yield**

The City's investment portfolio shall be designed with the objective of attaining a reasonable rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. The portfolio(s) risk shall be measured quarterly against a benchmark based on cash flow analysis and the authorized portfolio structure. The overall portfolio shall have a maximum weighted average maturity of six (6) months. To measure the overall risk of the portfolio, a benchmark of the six-month Treasury Bill shall be reported.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall maintain a cash management program, which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services.

#### **4. Investment Strategy**

In compliance with the Act and as an integral part of the administration of the City's investment activities, the City Council shall annually adopt a written Investment Strategy .

The City maintains one commingled portfolio for investment purposes which incorporates the specific investment strategy considerations and the unique characteristics of the fund groups represented in the portfolio:

- A. The investment strategy for operating, enterprise and special revenue funds has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The secondary objective is to create a portfolio structure which will experience minimal volatility. This may be accomplished by purchasing high quality, short- to medium-term maturity securities (0-2 years) which will complement each other in a laddered maturity structure permitting some extension for yield enhancement. The maximum dollar weighted average maturity of six (6) months or less will be calculated using the stated final maturity date of each security.
- B. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to fund the debt service obligations on a timely basis. Successive debt service dates will be fully funded before extension.

- C. The investment strategy for reserve funds shall have as its primary objective the ability to generate a revenue stream to the reserve funds from high quality securities with a low degree of volatility. The potential for loss shall be further controlled through the purchase of securities within the desired maturity range.
- D. The investment strategy for capital projects or capital project funds will have as its primary objective assurance that anticipated cash flows are matched and provide adequate investment liquidity. At least 10% total liquidity is planned to provide flexibility and for unanticipated project outlays. The stated final maturity dates of securities held may not exceed the estimated project completion date.

The City shall pursue an active versus a passive portfolio management strategy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. The investment officer and adviser will continuously monitor the contents of the portfolio, the available markets, and the relative value of competing instruments to adjust the portfolio in response to market conditions.

## **5. Investment Officers**

The City's Director of Finance is authorized to administer the investment activities of the City and, is designated as Investment Officer for the purposes of this Policy. Upon recommendation of the City Manger, the City Council may designate one or more additional qualified employees or an SEC Registered Investment Advisor, as Investment Officer(s). The designation of additional Investment Officers shall be by resolution, or award of contract. Authority and designation as Investment Officer is effective until rescinded by the City, expiration of the officer's term, or until termination of employment.

All Investment Officer(s) shall be familiar with this Policy and its underlying procedures. No Investment Officer may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of Finance.

A trading resolution is established by adoption of this Investment Policy authorizing the Investment Officer(s) to engage in investment transaction on behalf of the City. The persons so authorized to transact business are also authorized to approve wire transfers used in the process of investing.

### **Training**

All Investment Officer(s) shall attend ten (10) hours of training in accordance with the Act within twelve (12) months of assuming responsibilities and attend (10) hours of training each successive two-year period. Training shall be provided or endorsed by the Government Finance Officers Association of Texas, the Government Treasurers Organization of Texas, and the Texas Municipal League. Training should include topics such as investment controls, security risk, market risks, diversification of the investment portfolio and compliance with State laws.

## **6. Standard of Care**

The standard of care to be used by the City's Investment Officer(s) shall be the "prudent person standard" and shall be applied in the context of managing the overall portfolio, rather than a consideration as to the prudence of a single investment; and whether the investment decision was consistent with this investment policy. The standard states:

Investment shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of the capital and the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order of priority:

- (1) preservation and safety of principal;
- (2) liquidity,
- (3) diversification; and
- (4) yield.

Investment Officer(s) acting in accordance with the Investment Policy and exercising due diligence, shall be relieved of personal liability for an individual security's credit risk or market price change, provided that deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

An investment officer of the City who has a personal business relationship with a business organization offering to engage in an investment transaction with the City shall file a statement disclosing that personal business interest. For the purpose of this paragraph, an investment officer has a personal business relationship with a business organization if:

1. the investment officer owns 10% or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization.
2. funds received by the investment officer from the business organization exceed 10% of the investment officer's gross income for the previous year; or
3. the investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

## **7. Standard of Ethics**

Investment Officer(s) shall act as custodians of the public trust and shall refrain from any transaction that might involve a conflict of interest or the appearance of a conflict of interest, or any activity that might otherwise discourage public confidence. Investment Office(s) shall refrain from personal business activity that could conflict with proper execution of the investment program or that could impair their ability to make impartial investment decisions.

An Investment Officer who has a personal or business relationship with an individual or organization seeking to sell an investment to the City shall file a disclosure statement with the Texas Ethics Commission and the City Council in accordance with the Act.

## **8. Investment Advisors, Investment Pools, and Broker/Dealers**

The City recognizes that all investment decisions regarding the City's portfolio are ultimately the responsibility of the City Council and its Investment Officers. However, all investment advisors and broker/dealers conducting business with the City shall make every reasonable effort to adhere to the spirit, philosophy, and specific terms of this Investment Policy. All investment advisors and broker/dealers shall avoid recommending or suggesting transaction outside the spirit, philosophy, and specific terms of this Investment Policy.

### **a. Broker/Dealers**

A list of not less than five authorized broker/dealers shall be maintained to assure a competitive process. Investment Officers will establish the criteria, monitor the service, and evaluate the broker/dealers based on their:

1. adherence to the City's policies and strategies,
2. transaction pricing,
3. responsiveness to the City's requests for service and information
4. the quality of communications, and
5. understanding of the inherent fiduciary responsibility of public funds.

Financial Institutions and broker/dealers who desire to transact business with the City must supply the following documents to the Investment Officer or Investment Advisor (as applicable):

- Current year audited financial statements
- Financial Institutions Regulatory Agency (FINRA) certification and FINRA's Central Depository Registration (CRD) number.
- Proof of Texas State Securities registration.

Broker/dealers shall also provide timely trade documentation and confirmations.

### **b. Certification**

Before transacting any business with the City, the Director of Finance shall present each broker/dealer with a current copy of the City's Investment Policy and an authorized representative of the firm shall, in writing to the City, certify substantially to the effect that:

1. the broker/dealer has received and reviewed the City's Investment Policy, and
2. the firm has implemented reasonable procedures and controls to preclude investments with the City not authorized by the Policy.

The City shall not enter into any investment transaction with a broker/dealer prior to receiving the certification.

If material changes are made to the Investment Policy, an updated copy shall be provided to the authorized broker/dealer for re-certification.

**c. Investment Pools**

Investment pools shall be required to furnish to the investment officer an information statement in accordance with the Act. An investment pool shall invest the funds it receives from entities in authorized investments permitted by the Public Funds Investment Act.

Investment pools must be continuously rated no lower than AAA or AAA-m or at an equivalent rating by at least one nationally recognized rating service or no lower than investment grade by at least one nationally recognized rating service with a weighted average maturity no greater than 90days.

Any investment pool that does not meet the requirements of one that is created to function as a money market mutual fund must maintain a maximum average dollar weighted maturity that does not exceed 365 days (or 366 days in the case of a leap year) and must provide a fixed interest rate and a fixed maturity term for each pool position.

**c. Investment Advisor**

The City may contract with another investing entity registered under the 15 U.S.C. Section 80b-1 et seq. to invest its funds. A contract made under authority of this subsection may not be for a term longer than two years. A renewal or extension of the contract must be made by the City Council by order, ordinance, or resolution.. The investing entity will be held to the same standards of this Policy as the Investment Officer.

Investment advisors shall be required to be registered with the U.S. Security and Exchange Commission and shall provide their SEC ADV Form to the City on an annual basis.

The Director of Finance shall present investment advisors with a current copy of the City's Investment Policy and an authorized representative of the firm shall, in writing, certify substantially to the effect that:

1. the applicable advisors have received and reviewed the City's Investment Policy, and
2. the firm has implemented reasonable procedures and controls to preclude investments with the City not authorized by the Policy.

The City shall not enter into any investment transaction with an investment advisor prior to receiving the certification.

**9. Authorized Investments**

Authorized investments under this Policy shall be limited to the instruments listed below as further described by the Act.

- a. Obligations of the United States Government, its agencies and instrumentalities, excluding mortgage backed securities, with a stated final maturity not to exceed two (2) years.
- b. Fully collateralized or insured certificates of deposit from banks or credit unions doing business in Texas with a final stated maturity not to exceed eighteen (18) months. Certificates of deposit shall be:
  1. guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor, or
  2. secured by obligations as defined by this Policy, and

3. governed by a written Depository Agreement that complies with federal and state regulations for properly securing a pledged security interest.

- c. Commercial paper rated A1/P1 or its equivalent by two (2) nationally recognized rating agencies and with a final stated maturity not to exceed one hundred eighty five (185) days from the date of issuance.
- d. An AAA-rated SEC registered money market mutual funds, striving to maintain a \$1 net asset value, continuously rated not less than AAA or equivalent by at least one nationally recognized rating firm. An AAA-rated money market mutual fund must have a dollar-weighted average stated maturity of 60 days or fewer.
- e. Constant-dollar, AAA-rated or AAA-m rated Texas Local Government Investment Pools, approved by resolution of the City Council and conforming in every respect to the Act.

The City shall not invest, in the aggregate, more than 90 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in approved investment pools.

The City investment in any investment pool shall not exceed 5 percent of the total assets of the pool.

- f. Fully collateralized repurchase agreements transacted with a primary securities dealer as defined by the Federal Reserve, under a written Master Repurchase Agreement, with a defined termination date, secured by obligations as defined by this Policy held by an independent third party custodian approved by the City, and with a stated final maturity not to exceed ninety (90) days.

This authorization includes flexible repurchase agreements (“flex repos”) to be utilized only in the investment of bond proceeds with a stated final maturity not to exceed the expenditure plan on the bond proceeds.

- g. Fully collateralized or insured demand deposit accounts at authorized City depositories, under the provisions of a written collateral/depository agreement.
- h. State and municipal obligations of any state rated not less than AA by two nationally recognized rating agencies and with a stated maturity not to exceed two years.

### **Unauthorized Securities**

The City is not authorized to invest in the following securities:

1. Interest-Only mortgaged backed securities (IO) whose payment represents only the coupon payments on outstanding principal balances of underlying mortgage.
2. Principal-Only mortgage backed securities (PO) whose payment represents only the principal stream from underlying mortgages.
3. Collateralized mortgage obligations (CMO) with a stated final maturity date of greater than ten (10) years.
4. Collateralized mortgage obligations the interest rate which is determined by an index that adjusts opposite to the change in a market index.

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the City until this policy has been amended and the amended version adopted by the City Council.

### **Delivery versus Payment**

All security transactions shall be transacted on a delivery versus payment (DVP) basis in order to ensure that the City has total control of its investments and its funds at all times.

### **Competitive Bidding**

All investment transactions, including certificates of deposit, will be made on a competitive basis to assure that the City is receiving fair market prices. Bids for certificates of deposit may be solicited orally, in writing, electronically, or in any combination of those methods.

### **10. Collateralization**

Consistent with the requirements of the Act and the Public Funds Collateral Act, the City shall require collateral on all repurchase agreements and all time and demand deposits above the limits of federal insurance.

#### **Time and Demand Deposits- Pledged Collateral**

Financial institutions serving as City depositories will be required to execute a Depository Agreement with the City outlining, among other conditions, collateral conditions and limitations. The Agreement shall define the City's rights to the collateral in case of default, bankruptcy or closing,

Collateral authorized by the City will be limited to the following

1. Obligations of the US Government, its agencies and instrumentalities, including mortgage backed securities, which pass the bank test.
2. Obligations of any US state, their agencies and instrumentalities, and municipalities rated A or better by two nationally recognized rating agencies.

Collateral pledged to the City must be maintained with a margin of 102% of the time or demand amounts being collateralized. The banking institution shall be held contractually liable for monitoring and maintaining the required margins at all time. All collateral shall be held by an independent third party banking institution outside the holding company of the pledging bank. A clearly marked evidence of ownership (safekeeping receipt) must be provided to the City for all securities pledged and must clearly state that the security is pledged to the City. Substitution of collateral shall only be made after prior written approval by the City.

The pledging institution shall be responsible for providing a monthly report, preferably from the custodian, on pledged collateral listing at a minimum, the security description, cusip, par value, maturity, and current market value.

#### **Repurchase Agreement- Owned Collateral**

Collateral under a master repurchase agreement is owned by the City under a buy-sell transaction. It will be held by an independent third party safekeeping agent approved by the City under an executed SIMFA Master Repurchase Agreement. Collateral with a market value totaling 102% of the principal and accrued interest is required and the counter-party is responsible for the monitoring and maintaining of collateral and margins at all times.

## 11. Safekeeping and Custody of City Owned Securities

The laws of the State, this Policy, and prudent treasury management require that all securities be settled on a delivery versus payment basis and be held in safekeeping by an independent third party financial institution approved by the City. The City shall contract with its banking services depository or another financial institution(s) as Custodian for the safekeeping of any securities owned by the City. The designated Custodian will be responsible for the clearing and safekeeping of all security trades and will provide a monthly report of holdings. All securities held by the Custodian on behalf of the City shall be evidenced by a safekeeping receipt.

## 12. Diversification

Diversification by security types shall be established by the following maximum percentages of investment type to the total City investment portfolio:

Obligations of the US Government	90%
Obligations of US Agencies/Instrumentalities	90%
Certificates of Deposit	90%
Limitation by banking institution	15%
Commercial Paper	20%
Limitation by Issuer	10%
Money Market Mutual Funds	70%
Limitation by ownership in fund	5%
Constant Dollar Texas Investment Pools	90%
Limitation by ownership in fund	5%
State and municipal Obligations	25%

Maximum percentages listed above are to be based on amortized book value.

## 13. Internal Control

The Director of Finance shall maintain a system of internal controls over the investment activities of the City and his/her subordinate employees. The control shall be designed to address fraud, employee error, misrepresentation by third parties, unanticipated market changes, and imprudent actions. Controls deemed most important would include: control of collusion, separation of duties, custody and safekeeping, delegation of authority, securities losses and remedial actions, and documentation on all transactions.

The City's internal controls over investment activities, and quarterly investment reports, shall be reviewed annually by the City's independent auditor as part of the annual audit process. Any irregularities or suggestions for improvement shall be reported to the City Council.

## **14. Cash Flow Forecasting**

Cash flow forecasting is a control designed to protect and sustain cash flow requirements of the City. The Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions of investment purposes.

## **15. Reporting**

Not less than quarterly, the Director of Finance shall report to the City Council regarding the City's investment activities for the quarter in compliance with the Act. The reports shall contain sufficient information to permit an informed outside reader to evaluate the performance of the investment program. At a minimum the report shall include:

- description of each investment and depository position.
- book and market values at the beginning and end of the reporting period
- additions, and changes to the market value during the period
- book value and market value of each separately invested asset at the beginning and end of the reporting period market sector and fund
- maturity date of each separately invested asset
- account, fund, or pooled group fund for which each investment was acquired
- earnings for the period
- overall yield for the portfolio(s) in comparison to its benchmark yield for the period

Market prices for market value calculations shall be obtained from independent sources. The quarterly report shall be signed by the Investment Officer and Investment Advisor as applicable.

## **16. Depositories**

The City will design one banking institution through a competitive process as its central banking services provider at least every five (5) years. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and collateralization of each financial institution shall be considered. This institution will be used for normal banking services including disbursement, deposits, and safekeeping of securities.

Depository agreements, executed in accordance with FIRREA (Financial Institutions Resource and Recovery Enforcement Act), will be established before funds are transferred.

Other banking institutions from which the City may purchase certificates of deposit will also be designated as depositories and must execute a written depository (collateral) contract in accordance with the provisions of this Policy.

## **17. Policies and Strategy Review**

The City Council shall review and adopt the City Investment Policy and incorporated Investment Strategy not less than annually. The City Council shall adopt a written instrument by resolution stating that it has reviewed the Policy and Strategy and the adopting resolution shall record any changes made.

The City's investment activities shall be reviewed annually by the City's independent auditors as part of the annual audit process. The objective of the review shall be to ascertain compliance of the City's investment activities with the Investment Policy, Investment Strategy, and the Act. Any irregularities shall be reported to the City Council through a report as prescribed by the audit engagement agreement.

## **Purchasing Policy and Procedures**

## INTRODUCTION

This is the Purchasing Policy and Procedures Manual (manual) for the City of Kerrville, Texas (City). Various City staff members have prepared this manual to inform each City department about the City's purchasing processes.

City purchasing procedures are governed to a large extent by Texas law. Therefore, state law is the primary authority on the validity of purchasing procedures. Because the procedures described in this manual derive from state law, at times and where appropriate, this manual uses language taken directly from state statutes. At other times, the manual paraphrases and generalizes state law in an effort to assist in the understanding and application of purchasing requirements. That said, this manual cannot and does not address every purchasing situation; thus, when an unusual situation occurs or a difficult factual or legal issue arises, the exact statutory language must be carefully reviewed and analyzed.

The Finance Department will assist each department with procuring quality goods and services that are required to provide our citizens and customers with the services that they expect. The goal of the Finance Department is to secure the lowest, responsible cost for the City.

## MISSION, VISION, AND GOALS

### WITH RESPECT TO CITY PURCHASING

**Mission:** To generate fair and open competition to receive the best prices, terms, and conditions on purchases for the City.

**Vision:** To serve the citizens and customers of the City through greater efficiencies, both in terms of economy and services, and the procurement of quality supplies, equipment, and services.

#### **Goals:**

- 1.** Establish policies and procedures that maintain the integrity of the purchasing process, encourage competition, and achieve cost savings.
- 2.** Procure goods and services of the requested quality and quantity from responsible sources using the most efficient and economical means and at the best possible price and to have them available when and where they are needed.
- 3.** Improve the speed of delivery of supplies, equipment, and services through planning and predetermining through supply contracts or other means, the available purchasing sources before an actual need becomes known and when possible, to take advantage of quantity and special discounts.
- 4.** Comply with state and federal laws and this manual during the procurement and purchasing process.

# POLICY & PROCEDURES

## 1. POLICY STATEMENTS.

**A. Public interest.** The City will conduct all purchasing – whether for goods or services – on the basis of economic and business merit. This policy is intended to promote the best interests of the City’s citizens and customers.

**B. Use of competitive bidding.** City purchasing must operate in full view of the public. To assure an open, transparent purchasing process with the goal of obtaining the lowest possible price, the City Council has determined that the City will use competitive bidding as much as possible in the purchase of goods and services.

**C. Employee support.** The City seeks to maintain a cost effective purchasing system conforming to good management practices. To be successful, all employees must support the system. The establishment and maintenance of a good purchasing system is possible only through cooperative effort.

**D. Planning.** The purchasing process is not instantaneous. Planning is required to complete the steps required by state law and this manual. Again, a cooperative effort is required to accomplish the timely purchasing of goods and services at the lowest possible price.

**E. Compliance with state law and manual.** City officers and employees must comply with state law and this manual with respect to purchasing. Where a question or issue arises, an employee should not hesitate to contact the Purchasing Agent for guidance. Failure to comply with state law or this manual may result in disciplinary action being taken against the employee, up to and including termination. As specified below, violations of state laws concerning competitive bidding may also result in criminal convictions.

## 2. PURCHASING AUTHORITY

**A. Purchasing Agent.** The City Manager, pursuant to the City’s Charter and City Council’s approval of this manual, has delegated purchasing authority and responsibilities to the Purchasing Agent. The Purchasing Agent is an employee of the Finance Department. The Purchasing Agent must use this authority to purchase goods and services for the City in conformance with this manual. In certain instances, and as specified in this manual, the City Manager has also granted this authority to specified employees, which in turn have been authorized by their Department Directors. In no case shall purchasing authority be delegated to an employee or other person who has not been authorized by the City Manager or a Department Director.

**B. Responsibilities of Purchasing Agent.** The Purchasing Agent’s responsibilities include the following:

1. The Purchasing Agent is responsible to ensure compliance with state and federal laws and this manual and to ensure that purchasing is practiced in a fully open, transparent, competitive, and ethical environment.
2. The Purchasing Agent is responsible for invitations for bid, bid openings, and assisting departments in the presentation for the purchases of goods and services to the City Council. The Purchasing Agent will notify the City Secretary’s office of all advertising requirements.

3. The Purchasing Agent will assist departments with identifying potential vendors or contractors or researching any information needed to make purchases.
4. The Purchasing Agent will assist departments in developing specifications for the purchase of goods and services along with the desired delivery schedules.
5. The Purchasing Agent will encourage competition between vendors and contractors through negotiations, competitive bidding, and bulk purchasing by continuously monitoring requisitions from departments. This includes the consolidation of purchases where possible.
6. The Purchasing Agent will monitor and evaluate the performance of vendors and contractors.
7. The Purchasing Agent will solicit evaluations and recommendations from departments on bids received from vendors or contractors.
8. The Purchasing Agent will oversee the transfer and/or reuse of products and equipment between offices and departments or the sale of surplus, obsolete, or unused supplies, materials, or equipment.
9. The Purchasing Agent will assist departments with the testing of goods and services for compliance with specifications.
10. The Purchasing Agent, where applicable, will negotiate all warranties and service agreements.
11. The Purchasing Agent will recommend the use of Cooperative Purchasing Agreements, Interlocal Agreements, and purchasing contracts for price and performance advantages.
12. The Purchasing Agent will consult with the Legal Department to assure forms and contracts are current and approved for their intended use.

**C. Responsibilities of Department.** A Department has the following responsibilities with respect to making and managing the expenditure of funds to acquire goods or services for the City. In this manual, "Department" refers to the group of employees responsible for a service(s) or a particular set of duties (e.g., the Public Works Department) and it also refers to the employee(s) within each Department that is authorized and responsible for making purchases.

1. A Department must determine the availability of budgeted funds in the appropriate category before requesting any purchase. The Finance Department will return purchase requisitions if funds are not available and will not restart processing the requisition until the Department addresses this issue.
2. A Department, where required, must submit all purchasing requests to the Purchasing Agent to allow sufficient time to comply with the procedures established by this manual.
3. A Department will plan and budget to eliminate and/or reduce work stoppages and rush ordering.
4. A Department, with the assistance of the Purchasing Agent, must provide minimum specifications for goods and services by completing the detailed specification form . A Department must write the specifications to encourage competition, whenever possible.
5. A Department that believes that a product, equipment, or service is only available through a sole source must provide a written explanation and justification for the purchase in accordance with this manual.
6. A Department will use existing City contracts when available for all purchases.

7. A Department must immediately and thoroughly inspect all deliveries of goods and equipment and determine their quality and conformance with specifications.
8. A Department must immediately notify the Purchasing Agent upon the discovery of an incorrect order or damaged products, materials, or equipment.
9. A Department will continuously monitor the performance of goods and services and immediately report any deficiencies or violations in the performance of a contract to the Purchasing Agent.
10. Where possible and when applicable, a Department's communications with vendors or contractors regarding purchasing should be arranged through and under the direction of the Purchasing Agent. This practice may include the evaluation of samples or products.
11. A Department must provide the Purchasing Agent with a copy (email preferred) of any correspondence between a vendor or contractor and the Department.

### **3. BASIS FOR PURCHASING**

#### **A. Purchasing authority under state law.**

1. Pursuant to state law, before the City may enter into a contract that requires an expenditure greater than \$50,000.00, the City must comply with the procedure established by state law for competitive sealed bidding or competitive sealed proposals. (See Ch. 252, Subch. B, TX. Local Gov't Code)
2. Pursuant to state law, the City may use the competitive sealed proposal procedure to purchase goods and services, including high technology items and insurance. (See §252.021(b), TX. Local Gov't Code)
3. The City Council, pursuant its adoption of this manual and in accordance with state law, has delegated to the City Manager, or designee, the authority to determine the purchasing method, including competitive sealed bids, competitive sealed proposals, or otherwise, which provides the best value to the City. (See §252.021(c), TX. Local Gov't Code)
4. Pursuant to state law, the City, in making expenditure greater than \$3,000.00 but less than \$50,000.00, must contact at least two historically underutilized businesses (HUB) on a rotating basis, based on information provided by the state comptroller. If the state's list fails to identify an eligible HUB, the City is exempt from this requirement. (See Ch. 252, Subch. B, TX. Local Gov't Code)
5. The City is entitled to reject any and all bids. (See §§ 252.043(f), 271.027(a), TX. Local Gov't Code)

**B. Exemptions from the requirement of competitive bidding.** Pursuant to state law, the following purchases do not require competitive bidding (some exemptions are explained more fully in other sections of this manual):

1. a purchase made because of an emergency;
2. a purchase for personal, professional, or planning services;
3. a purchase for work that is performed and paid for by the day as the work progresses;
4. a purchase of land or a right-of-way; and/or

5. a purchase of items that are available from only one source (“sole source”), including:
  - a. items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
  - b. films, manuscripts, or books;
  - c. gas, water, and other utility services;
  - d. captive replacement parts or components for equipment;
  - e. books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
  - f. management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;
  - g. a purchase of rare books, papers, and other library materials for a public library;
  - h. paving, drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;
  - i. a public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;
  - j. a payment under a contract by which a developer participates in the construction of a public improvement as provided by Subchapter C, Chapter 212, TX. Local Gov’t Code;
  - k. personal property sold:
    - 1) at an auction by a state licensed auctioneer;
    - 2) at a going out of business sale held in compliance with Chapter 17, Subchapter F, TX. Business & Commerce Code;
    - 3) by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
    - 4) under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;
  - l. services performed by blind or severely disabled persons;
  - m. goods purchased by a municipality for subsequent retail sale by the municipality;
  - n. electricity; or
  - o. advertising, other than legal notices. (See §252.022, TX. Local Gov’t Code)

**C. Procurement of professional services.**

1. State law prohibits the City from obtaining certain professional services through competitive bidding. The Professional Services Procurement Act provides that the City may not use competitive bidding procedures when seeking professional services. Instead, the City must award a professional services contract on the basis of demonstrated competence and qualification for the performance of that particular type of professional service. (see Ch. 2254, TX. Gov’t Code)
2. Fees must be fair and reasonable, consistent with and not in excess of published recommended practices and fees of applicable professional organizations, and not in excess of any maximums specified by state law.
3. “Professional services” includes services within the scope of the practice of accounting, architecture, optometry, professional engineering; this includes services performed by any licensed architect, optometrist, physician, surgeon, certified public accountant or registered professional engineer in connection with his or her professional employment or practice.

4. In procuring architectural, engineering, or land surveying services, the City must first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications; and then attempt to negotiate a contract with that provider at a fair and reasonable price. If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the City must formally end negotiations with that provider, select the next most highly qualified provider, and attempt to negotiate a contract with that provider at a fair and reasonable price. The City must continue this process to select and negotiate with providers until a contract is entered into.

**D. Purchases through a state contract.** The state comptroller may perform purchasing services for local governments. A city that makes purchases under such a contract satisfies all state competitive bidding laws. Depending on expenditure levels, appropriate approvals are still required for this type of purchase. (see Ch. 271, Subch. D, TX. Local Gov't Code)

**E. Cooperative purchasing programs.** Pursuant to state law, the City may participate in a cooperative purchasing program with another local government or a local cooperative organization. A city that makes purchases under such a program satisfies all state competitive bidding laws. Depending on expenditure levels, appropriate approvals are still required for this type of purchase. (see Ch. 271, Subch. F, TX. Local Gov't Code)

**F. Interlocal cooperation.** State law authorizes the City to enter into cooperative purchasing agreements with other jurisdictions (see Ch. 791, TX. Gov't Code). In addition, state law authorizes the extension of state bids and contracts to participating local governments under certain conditions. Depending on expenditure levels, appropriate approvals are still required for this type of purchase. (see Ch. 271, Subch. D, TX. Local Gov't Code).

**G. Local preference.**

1. If two or more bidders have bids that are identical in nature and amount, with one bidder being a resident of the City and the other bidder or bidders being non-residents, the City must select the resident bidder. (see §271.901, TX. Local Gov't Code)

2. If purchasing real property or personal property that is not affixed to real property and the City receives one or more bids from a bidder whose principal place of business is in the City and whose bid is within three percent (3%) of the lowest bid price received from a bidder who is not a resident of the City, the City may enter into a contract with either the lowest bidder or the bidder whose principal place of business is in the City; however, if the City awards the contract to the resident bidder, the City Council must determine, in writing, that the local City bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including the employment of City residents of the local government and increase tax revenues to the City. (see §271.905(b), TX. Local Gov't Code)

3. For contracts less than \$100,000, if the City receives one or more competitive bids or quotations from a bidder whose principal place of business is in the City and whose bid is within five percent (5%) of the lowest bid price received by the City from a bidder who is not a resident of the City, the City may enter into a contract with the lowest bidder or the bidder whose principal place of business is in the City if the City Council determines, in writing, that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including the employment of residents of the City and increased tax revenues to the City. (see §271.9051, TX. Local Gov't Code)

**H. Bonding for public works projects.** State law requires contractors to submit bonds to the City for bids, payment, and performance of contracts on certain public works projects. State law establishes standards for when the bonds are required and the amount of the bond. A corporate surety duly authorized and admitted to do business in the State of Texas must issue the bonds. Although the term "public work" is not defined by statute, it is generally understood to mean the construction, repair, or renovation of a structure, road, highway, utilities, or other improvement or addition to real property. Bonds are required in the following amounts:

1. *Bid bond.* A bid bond, in the amount of 10% of the proposed contract price, is required where a contract is in excess of \$100,000.00.
2. *Performance bond.* A performance bond, in the total amount of the contract, is required if the contract is in excess of \$100,000.00.
3. *Payment bond.* A payment bond is required if the contract is in excess of \$50,000.00, in the total amount of the contract. The bond is intended solely for the protection of all claimants supplying labor and material in the prosecution of the work provided for in the contract.
4. *Maintenance bond.* In addition to the above statutorily required bonds, the City will require a maintenance bond for all public work projects for a minimum time period of one year. (see Ch. 2253, TX. Gov't Code)

**I. Disqualification of bidder/proposer.** Pursuant to state law, the City may reject any and all bids and/or reject a bid(s) on the basis that it is nonresponsive. In addition, the City may disqualify a bidder where there is a reasonable belief that the bidder might not be able to satisfactorily fulfill the contract or that past performance by the bidder has left grounds for suspecting that the bidder might not perform. The City will not take the act of disqualification lightly. The City may consider the safety and financial records of bidders and proposers. Where a bidder or proposer has had past unsatisfactory performance, the Department must document the experience by completing a Vendor Performance Form (see **Exhibit A**). Upon completion, the Department must forward the form to the Purchasing Agent who will maintain a list of bidders and proposers and their performance history.

**J. Alternative delivery methods.** Pursuant to state law, City Council may determine that the alternative delivery methods described by Chapter 271, Subchapter H, TX. Local Gov't Code, provide a better value for the City with respect to expenditures which exceed \$50,000.00 than the competitive bidding procedures described in Chapter 252, TX. Local Gov't Code. If such a determination is made, the City must use one of the alternative delivery methods described in Chapter 271, Subchapter H with respect to that expenditure.

**K. Tax exempt status.** The City is exempt from federal, state, and local taxes except in certain prescribed cases. An exemption certificate is available from the Finance Department. Upon request, a Department may furnish the certificate to any of the City's vendors or contractors.

**M. Criminal penalties.** State law provides criminal penalties where a city officer or employee fails to comply with competitive bidding requirements.

**4. PURCHASING AMOUNTS–THRESHOLDS.**

The following table provides general guidelines for purchases and the procedures and approvals required (more specific information follows):

CITY OF KERRVILLE APPROVAL REQUIREMENTS			
Total Amount of Request	Type of Bid/Quotes Required	Employee(s) Responsible for Bid/Quotes	Approvals Required
Goods/services costing \$50,000 or more	Competitive bids/proposals opened at a public meeting by the City Secretary & Purchasing Agent	Purchasing Agent, Department (Project Manager)	City Council & City Manager
Goods/services costing \$25,000 to \$49,999.99	3 Written Quotes based on like products	Purchasing Agent, Department (Project Manager)	City Manager
Goods/services costing from \$5,000.00 to \$24,999.99	3 Written Quotes based on like products	Purchasing Agent, Department (Project Manager)	Department Director and Finance
Goods/services costing up to \$4,999.99	Efforts made to obtain the best value for the City	Department	Supervisor or Manager and Directors

**5. PURCHASES LESS THAN \$4,999.99.** A Department may purchase products, materials, or services up to \$4,999.99 from a vendor or contractor by the following method. Because the administrative cost of requesting competitive bids would more likely be more than the amount that could be saved by receiving bids, the competitive bidding procedure does not apply to purchases of \$4,999.99 or less. However, even though bids are not required for this purchase, a Department must still seek out the lowest possible pricing. Further, because a significant amount of small purchases may occur locally and in many cases result in the lowest or competitive pricing, a Department should consider local vendors and contractors for purchases in this amount.

**6. PURCHASES LESS THAN \$ 25,000.00.**

**A. Three written bids.** A Department must purchase goods and services that are estimated to cost less than \$25,000.00 by first developing written specifications and then using these specifications to obtain a minimum of three written bids (quotes). Written bids must be made on the vendor’s or contractor’s letterhead or on the bid form provided by the Purchasing Agent (see **Exhibit B**). Departments must attach copies of each written bid to the purchase order. Bids are valid for 6 months and will then automatically expire such that the City will need to obtain new bids.

**B. Purchase requisition.** All purchases shall require a purchase requisition initiated by the Department whose appropriation will be charged and a purchase order approved by the Purchasing Agent. No contract or order shall be issued to any vendor or contractor unless and until the Finance Department certifies the availability of sufficient funds. Inclusion in an approved budget does not automatically entitle the Department to the goods or services requisitioned.

**C. Historically underutilized business.** State law (§252.0215, TX. Local Gov't Code) requires Texas cities to contact at least two (2) historically underutilized businesses (HUB) on a rotating basis when making any expenditure of more than \$3,000 but less than \$50,000. The HUB must be based on information provided by the Texas Comptroller ([see www.window.state.tx.us/procurement](http://www.window.state.tx.us/procurement)). If the list fails to identify a disadvantaged business in Kerr County or if the purchase is an emergency (*see* §17 of the manual below), the City is not required to follow this requirement.

**D. Sequence for purchases less than \$25,000.00**

1. The Department sends a purchase request via the City's purchasing software with minimum requirements, such as description, unit price, quantity, total price, deliver/freight costs, payment terms, account code, vendor/contractor name. The Finance Department will then certify the availability of funds and accuracy of account code(s).
2. The Purchasing Agent must verify the receipt of written, competitive bids, proposals or current contracts and will then assign a purchase order number.
3. The Purchasing Agent or Department will place the order.

**7. PURCHASES BETWEEN \$25,000.00 TO \$49,999.99.**

**A. Authority.** Only the Purchasing Agent, and subject to approval by the City Manager, has authority to make purchases in the amounts between \$25,000.00 and \$49,999.99. Any such purchase must be for an item or service that was approved within the budget.

**B. Three written bids.** Prior to any purchase of goods or services that are estimated to cost between \$25,000.00 and \$49,999.99, the Purchasing Agent, with assistance from the Department, must develop written specifications. The Purchasing Agent will then use these specifications to obtain a minimum of three written bids (quotes). Written bids must be made on the vendor's or contractor's letterhead or on the bid form provided by the Purchasing Agent (*see Exhibit B*). The Purchasing Agent will attach copies of each written bid to the purchase order. Bids are valid for 6 months and will then automatically expire such that the City will need to obtain new bids.

**C. Purchase requisition.** All purchases shall require a purchase requisition initiated by the Department whose appropriation will be charged and a purchase order approved by the Purchasing Agent. No contract or order shall be issued to any vendor or contractor unless and until the Finance Department certifies the availability of sufficient funds. Inclusion in an approved budget does not automatically entitle the Department to the good or service requisitioned.

**D. Historically underutilized business.** State law (§252.0215, TX. Local Gov't Code) requires Texas cities to contact at least two (2) historically underutilized businesses (HUB) on a rotating basis when making any expenditure of more than \$3,000.00 but less than \$50,000.00. The HUB must be based on information provided by the Texas Comptroller ([see www.window.state.tx.us/procurement](http://www.window.state.tx.us/procurement)). If the list fails to identify a disadvantaged business in Kerr County or if the purchase is an emergency (*see* §17 of the manual below), the City is not required to follow this requirement.

**E. Sequence for purchases between \$25,000.00 and \$49,999.99.**

1. Department submits purchasing request form and detailed specification form to the purchasing agent.
2. The Purchasing Agent will create a purchase request via the City's purchasing software with minimum requirements, such as description, unit price, quantity, total price, deliver/freight costs, payment terms, account code, vendor/contractor name. The Finance Department will then certify the availability of funds and accuracy of account code(s).
3. The Purchasing Agent will then assign a purchase order number.
4. The Purchasing Agent, following approval by the City Manager, will place the order.

**8. PURCHASES GREATER THAN \$50,000.00.**

**A. Authority.** State law (*see* §252.021, TX. Local Gov't Code) provides that purchases estimated at greater than \$50,000.00 require advertising which requests sealed bids or proposals. The Purchasing Agent is responsible for the advertisement and distribution of the requests for bids or proposals. City Council is responsible for selecting and approving the bid or proposal, in accordance with state law.

**B. Sequence for purchases greater than \$50,000.00.**

1. A Department must initiate the bid process by completing a Request for Purchasing (*see* **Exhibit C**) to obtain an Invitation to Bid (ITB), Request for Proposal (RFP), or Request for Qualifications (RFQ).
2. Departments must avoid any act or practice of component, consecutive, or sequential purchases, as detailed in §23 of the manual, below.
3. The Department is responsible for preparing or aiding the Purchasing Agent in the preparation of specifications for bids.
4. The Purchasing Agent will assign the bid a number or group it with other like items in an existing bid.
5. The Purchasing Agent will prepare bids and bidder mailing lists. After consulting with the Department, the Purchasing Agent will set the bid advertising dates and schedule the bid opening date and time. Where appropriate, the Purchasing Agent will utilize website notices for national advertising.
6. The City Secretary will receive bids and maintain them in a locked file until the date of the bid opening. At the time of the bid opening, the City Secretary will present all bids to the Purchasing Agent for opening, review, and analysis. The City will reject as nonresponsive any bid or proposal which is received after the due date and time. The time stamp in the City Secretary's Office will be the official time. Bid or proposal openings are open to the public.
7. The Purchasing Agent will conduct bid or proposal openings. Such opening will take place in Council Chambers or at the place designated in the advertisement and notice.
8. The Purchasing Agent will prepare a tabulation for each item or group of items and after opening the bids, will read them aloud. The Purchasing Agent will consult with the Department for consensus of a recommendation.

9. Pursuant to state law, the City must award bids on the basis of the lowest responsible bidder or the bid that provides the best value. As for “best value”, the City, pursuant to law, may consider:

- a. the price;
- b. reputation of the bidder;
- c. reputation of the bidder’s goods or services;
- d. the quality of the bidder’s goods or services;
- e. the extent to which the goods and services meet the City’s needs;
- f. the bidder’s past relationship with the City;
- g. the impact to the City’s ability to comply with HUB requirements;
- h. total long-term cost to the City of acquiring the goods or services; and
- i. any relevant criteria that the City listed in its ITB or RFP (see §252.043, TX. Local Gov’t Code).

10. In the event of a disagreement between the Department and the Purchasing Agent, City Manager or his/her designee, will determine the recommendation to Council.

11. The Purchasing Agent, with Department input, will prepare an agenda bill with the staff recommendation for Council approval and award.

12. The Department will use the City’s purchasing software to submit a requisition to the Purchasing Agent for processing.

**9. INSURANCE REQUIREMENTS.** Where the City contracts with an outside party (contractor, consultant, vendor, or concessionaire) for goods or services, the ITB or RFP that is advertised must include a proposed contract. The contract should include indemnity and hold harmless provisions that appropriately transfer the project risks from the City to the contractor. Because the contractor may or may not have the financial resources to account for the risks, the City requires the contractor to purchase and maintain valid insurance to help ensure the financial security required by the City. The insurance types and amounts are as follows:

**A. Workers compensation.** Workers Compensation covering all employees per the state statutory requirement is required on all contracts.

**B. Liability insurance.** The following insurance is required on all contracts over \$15,000.00:

1. Employer’s Liability of \$100,000;
2. Comprehensive General Liability and Bodily Injury & Property Damage \$1,000,000 (per occurrence and aggregate); and
3. Business Automobile Liability covering owned vehicles, rented and non-owned vehicles, and employee non-ownership Bodily Injury Property Damage \$1,000,000 (per occurrence and aggregate).

**C. Reasonable coverage.** Although insurance coverage is not required for every project, and limits will vary by exposure, understanding insurance is important to assure that all of the City’s potential liabilities and exposures from a project are properly and reasonably protected. Where questions arise about the types of insurance or amounts, the Department should contact the Purchasing Agent, who may in turn consult the Risk Manager and/or the Legal Department.

**10. WARRANTIES AND SERVICE AGREEMENTS.** A Department must include any requirement for warranties or service agreements for the purchase specifications for use in creating the ITB or RFP documents. Where negotiation is possible, the Purchasing Agent will negotiate all warranties and service agreements. A Department is responsible to

ensure that service agreements exist on equipment, as necessary. A Department must not agree to a service agreement unless prior approval is received from the Purchasing Agent. The Purchasing Agreement will forward approved agreements to the Department for final signature. It is the responsibility of each Department to maintain and actively monitor agreements that pertain to their Departments, to schedule service calls under the agreements, and to notify the Purchasing Agent when agreement renewals should be scheduled.

**11. BONDS FOR NON-PUBLIC WORKS PROJECTS.** Based upon good business practices, whenever the City enters into a contract for the purchase of a product system or service in which the system or service will be of little value to the City until it is complete, then the City may require performance and payment bonds.

**12. SOLE SOURCE PURCHASES.** The purchase of items which are available from only one source are exempt from competitive bidding pursuant to state law. The City will strictly interpret this exemption. Items that are available through a single distributor will not be considered as sole source unless the distributor has an exclusive right to distribute the item and a like item cannot be purchased through any other distributor. Items such as captive replacement parts or components may be considered as "sole source" items. (See §252.022(a)(7), TX. Local Gov't Code)

**A. Sole source purchases greater than \$3,000.00.** The following is the procedure for all sole source purchases which are greater than \$3,000.00:

1. The Department must contact the vendor or manufacturer for verification and justification as to why the procurement is sole source. The Department shall submit a Sole Source Affidavit (see **Exhibit D**) to the Purchasing Agent for consideration and approval.
2. The Department should seek other information (Thomas Register of American Manufacturers, other cities, yellow pages) in an attempt to verify the vendor's or manufacturer's information and document the findings.

**B. Sole source purchasing greater than \$50,000.00.** All sole source purchases greater than \$50,000.00 must be reviewed by the City Manager prior to placement on the Council agenda. The Department shall submit a Sole Source Affidavit (see **Exhibit D**) to the Purchasing Agent for consideration and approval.

**C. Verification.** All sole source purchases must be verified annually.

**13. HIGH TECHNOLOGY PURCHASING PROCEDURES.** All purchases of high technology items must be processed through the Information Technology Department (IT) unless a specific exemption is granted by IT or the City Manager. "High technology" items means the procurement of equipment, goods, or services of a highly technical nature, including data processing equipment, software and firmware, telecommunications equipment, and technical services related to these items. The City may solicit for high technology procurements through a request for proposal. The RFP must specify the relative importance of price and other evaluation factors. High technology is defined as information processing equipment, software, telecommunications equipment, radio and microwave, electronic distributed control systems and the technical services related to such equipment. (see §§252.001 and 252.021(b), TX. Local Gov't Code)

**14. PURCHASING OF INSURANCE.** All purchases of insurance related products must be processed through the Human Resources Department (HR) unless a specific exemption is granted by HR or the City Manager. The City may solicit for insurance through a request for proposal. (see §252.021(b), TX. Local Gov't Code)

**15. PURCHASE OF COMPUTERS AND RELATED EQUIPMENT AND SUPPLIES.**

**A. Requests.** The Information Technology Department must review all requests for computers and related equipment, software, services, or supplies. IT's review will help standardize the type and quality of equipment in the City's inventory, ensure that purchases are made with minimum delay, facilitate tracking of requests, assist IT in maintaining accurate inventories for insurance and other purposes, and contribute to the most effective use of City resources. IT will review each request for compatibility with other hardware and software and may investigate alternatives. IT's recommendations and comments will include:

1. Any additional maintenance costs incurred because of the purchase;
2. Compatibility considerations;
3. Cost effectiveness of the request; and
4. Alternatives that would effectively meet a user's needs.

**B. Placing the Order.** The Purchasing Agent, in consultation with the Department and IT, will prepare and submit the necessary purchase requests.

**16. EMERGENCY EXPENDITURES.**

**A. Emergency expenditures authorized; defined.** Pursuant to state law, there is an exemption from the bidding process for emergency purchases. An emergency is described as follows:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of residents or to preserve City property;
2. A procurement necessary to preserve or protect the public health or safety of residents;
- b. A procurement necessary because of unforeseen damage to public machinery, equipment, or other property. (*see* §252.022(a)(1-3), TX. Local Gov't Code)

**B. Sequence for emergency purchases.** Where an emergency exists and a purchase estimated at being over \$5,000.00 is required, the following procedure will be used:

1. The Department must complete the Emergency Justification form to justify the emergency to the Purchasing Agent who shall notify the City Manager. If the expenditure does not exceed \$25,000, Department Director must review and approve the purchase. If the expenditure exceeds \$25,000.00, the Purchasing Agent must have the City Manager review and approve of the transaction.
2. For expenditures exceeding \$25,000.00, the Purchasing Agent and the City Manager must certify that the expenditure is derived from an emergency condition specified by state law, the need for the expenditure was unforeseen, the continued expeditious operation of the City requires that the expenditure be made before the time necessary to obtain City Council approval (for expenditures exceeding \$50,000.00) in advance or to obtain competitive bids, and that funds are available for the expenditure.

3. A copy of the certification shall be delivered to City Council as soon as possible with an explanation of a description of the expenditure, an explanation of the necessity of the expenditure, the source of funds, and evidence of all necessary approvals.

**17. RECEIVING ORDERS.**

**A. Inspection.** Upon receiving an order, a Department must inspect the delivery prior to acceptance when possible or otherwise as soon as possible.

**B. Action upon receipt.** A Department will acknowledge that all item(s) were physically received and send a confirmation to the Purchasing Agent.

**C. Notice of discrepancies.** A Department shall inspect all items against the purchase order for acceptability and discrepancy. If the items are unacceptable or any discrepancy occurs, the Department will immediately notify the vendor or contractor. The Department must also send a notice of this issue to the Purchasing Agent.

**D. Invoice.** Where the order is deemed correct, the Department shall send the invoice for payment to the Purchasing Agent as soon as possible, as in many cases, state law requires payment within 30 days of the receipt of a correct and proper invoice.

**18. CONTRACT RENEWAL PROCEDURES.**

**A. Terms.** Renewal terms should not exceed a total of five years including the original year. The Purchasing Agent, in consultation with the City Manager, may make an exception on case-by-case basis when in the best interest of the City. Any renewal provision must include language that such renewal is subject to budgeting and appropriations.

**B. Multiple Award Contracts.** When multiple vendor awards occur, if all vendors do not agree to renew, the contract in its entirety may be rebid or just that vendor's part may be rebid.

**C. Price Changes.** Renewal terms due to quantity changes or vendor proposed price increases may be recommended on a case-by-case basis considering the merits of the renewal offer. No price changes will be considered in the middle of a contract year.

**D. Performance.** The City will always consider the performance of a vendor and contractor when considering whether or not to renew or rebid. A Department will ensure that a Vendor Performance Form (see **Exhibit A**) is completed when appropriate.

**19. CHANGE ORDERS.**

**A. General Information**

1. A Department must submit a change order request to the Purchasing Agent. Included in the request should be the number for the original Purchase Order.

2. Pursuant to state law, an original contract may not be increased by more than 25%; nor may the original contract price be decreased by more than 25% without the consent of the contractor. (see §§252.048 and 271.060, TX. Local Gov't Code).

3. Pursuant to state law, a change order is required if, after the contract has been executed:

a. Changes in plans or specifications are necessary;

- b. It is necessary to decrease or increase the quantity of work to be performed; or
- c. It is necessary to decrease or increase the quantity of materials, equipment, or supplies to be furnished. (see §252.048, TX. Local Gov't Code)

**B. Material Changes.** Following advertisement and submission of bids, the City may not make any material changes in the scope, quantities, or related work for goods or services. The City strives to ensure, and the law requires, that the City provides all potential bidders with an equal opportunity to bid and that toward the end, bidders submit bids upon the same terms and conditions involved in all the items and parts of the contract. To the extent that the City must make such a change after the submission of bids, the City may proceed by rejecting any and all bids.

**C. Changes to Professional Services.** A Department that is requesting a change order to a contract for professional services, must submit such request to the Purchasing Agent. The Purchasing Agent may approve the change provided that the change order does not increase the original contract amount by more than ten percent (10%). The City Manager must approve changes in excess of this amount. Change orders with a cost which exceeds \$50,000.00 require City Council approval.

## **20. APPROVALS.**

**A. City Council.** Only City Council has the authority to approve and award bids, proposals, and contracts that exceed \$50,000.00. In most cases, the City Council will authorize the City Manager to enter into the contract.

**B. City Manager.** The City Manager is authorized to approve expenditures without further approval of the City Council for all budgeted items not exceeding \$50,000.00. Only the City Manager or designee may execute a contract for the City.

**21. PROCEDURE FOR DISPOSAL OF SURPLUS PROPERTY.** All Departments must review their assets and supplies each year and determine whether any items are no longer needed. A Department must submit a list of any surplus, obsolete, or unused supplies, materials or equipment to the Purchasing Agent, and include a description, make, model, and serial numbers. The Purchasing Agent, in coordination with a Department, may transfer items between Departments based upon needs. Where equipment or durable goods are deemed to be surplus, obsolete, or unused, the Purchasing Agent will remove the item from the City's fixed asset list. The Purchasing Agent may attempt to sell surplus, obsolete, or unused supplies, materials, or equipment in a manner that attempts to secure a fair market value price for the City. Funds received from sale of surplus items will be returned to the appropriate City fund.

## **22. ETHICAL REQUIREMENTS RELATING TO MUNICIPAL PROCUREMENT.**

**A. State laws.** City officials and employees must comply with various state laws with respect to purchasing. The following is intended to provide a summary and the general requirements of the laws.

### 1. Chapter 176, Texas Local Gov't Code.

a. Chapter 176 of the Texas Local Government Code is applicable to the City. The law also applies to a local government corporation, board, commission, district or authority whose members are appointed by City Council. Anyone designated as an "executive officer" of the City, including a Councilmember, City Manager, Department Director, administrator, or any other person who is designated as an executive officer of the City must comply with the law.

b. As authorized by the state law, the City has extended the requirements of Chapter 176 to any City employee who has the authority to approve contracts on behalf of the City. (see §176.005(a), TX. Local Gov't Code).

c. Chapter 176 requires executive officers to disclose employment and business relationships with vendors who conduct business with the City.

d. An executive officer is required to file a conflicts disclosure statement (“statement”) if a vendor enters into a contract with the City, or if the City is considering entering into a contract with the vendor, and the officer or officer’s family member has an employment or other business relationship with the vendor that results in the officer or officer’s family member receiving taxable income that exceeds \$2,500.00 in the preceding twelve months.

e. An executive officer is required to file a statement if the officer or officer’s family member accepts a gift(s) from a vendor with an aggregate value of more than \$250.00 in the preceding twelve months. An officer is not required to file a statement in relation to a gift, regardless of amount, that is accepted by an officer or officer’s family member if the gift is given by a family member of the person accepting the gift, is a political contribution, or is food, lodging, transportation, or entertainment accepted as a guest.

f. An officer or vendor who knowingly fails to file a statement or a disclosure when required to do so commits a Class C misdemeanor.

## 2. Chapter 171, Texas Local Gov’t Code.

a. Chapter 171 of the Texas Local Government Code regulates a local public official’s conflicts of interest. The law defines “local public official” as an elected official, such as a Councilmember, or an appointed official (paid or unpaid) who exercises responsibilities that are more than advisory in nature.

b. The law prohibits a local public official from voting or participating in any matter involving a business entity or real property in which the official has a substantial interest if an action on the matter will result in a special economic effect on the business that is distinguishable from the effect on the public or, in the case of a substantial interest in real property, it is reasonably foreseeable that the action will have a special economic effect on the value of the property, distinguishable from its effect on the public.

c. A local public official who has such interest is required to file, before a vote or decision on any matter involving the business entity or real property, an affidavit with City Secretary, stating the nature and extent of the interest.

d. A local public official is required to abstain from participating in the matter.

e. A local public official who is required to file an affidavit is not required to abstain from participating in the matter if a majority of the members of the governing body have a substantial interest and file affidavits of similar interests on the same official matter.

## 3. Chapter 252, Texas Local Government Code.

a. If a person fails to comply with the competitive bidding or competitive proposal procedures required by Chapter 252, Texas Local Government Code, that person may be convicted of a Class B misdemeanor. This includes a situation in which a person makes or authorizes separate, sequential, or component purchases in an attempt to avoid competitive bidding requirements. A Class B misdemeanor may be punished by a fine of up to \$2,000.00, confinement in jail for up to 180 days, or both the fine and confinement.

b. An individual is automatically removed from his or her position if that person is finally convicted of failing to comply with the competitive bidding or competitive proposal procedures required by Chapter 252. Once removed from office, such a person may not hold any public office in this state for four years after the date of final conviction. Also, for four years after the date of final conviction, the convicted person may not be employed by the city where the person was serving when the offense occurred and may not receive any compensation through a contract with the city.

c. State law specifies that if a city enters into a contract without complying with the competitive bidding or competitive proposal requirements of Chapter 252, the contract is void. (See §252.061, TX. Local Gov't Code)

d. Separate, sequential, or component purchases to avoid placing any purchase in a lower cost bracket in order to avoid approval levels or the competitive bid process are prohibited. A Department shall manage and plan in such ways that all purchases are made in sufficient quantities to meet needs. "Separate Purchases" mean purchases made separately of items that in normal purchasing practices would be bought in one purchase. "Component Purchases" means purchases of the component parts of an item that in normal purchasing practices would be bought in one purchase. "Sequential Purchases" means purchases of items made over a period that in normal purchasing practices would be bought in one purchase. (See §§252.001, 252.062, TX. Local Gov't Code).

**B. City ethical rules.** The City demands the highest ethical standards of conduct from its employees and from vendors or contractors dealing with the City. City employees engaged in purchasing must comply with the following ethical standards.

1. *Gratuities.* Certain kinds of conduct such as offering gifts, gratuities, or discounts to City employees to influence their decisions in the purchasing process are expressly prohibited. The City may reject a bid or cancel a contract without liability if it is determined by the City that gratuities were offered or given by a vendor or contractor, or an agent or representative of the vendor or contractor, to any officer or employee of the City with a view toward securing a contract or securing favorable treatment with respect to the awarding or amending, or the making of any determinations with respect to the performing of such a contract. In the event a contract is cancelled by the City pursuant to this provision, the City will be entitled, in addition to any other rights and remedies, to recover and withhold the amount of the cost incurred by the vendor or contractor in providing such gratuities.

2. *Confidential information.* It is a violation of City policy for any employee to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

3. *Purchase of materials, equipment, and supplies for personal use.* Unless approved in writing by the City Manager, no employee may purchase City property for personal use unless it is purchased through the City's public auction, online bidding/auction, or through the sealed bid procedures of the City.

4. *Purchases for personal, private use.* No employee may use the purchasing power of the City to make purchases for personal, private use. Employees should not have private purchases sent or delivered to the City.

5. *Travel, meals, and other expenses paid by vendor or contractor.* Travel costs to a vendor's or contractor's site shall be paid by the vendor or contractor only if the bid or proposal solicitation specifically stated that such visits would be at the vendor's or contractor's sole expense. The City will pay all other travel costs. Employees must fully document the visits and related expenses.

## **23. PURCHASING (P-CARD) CARD POLICY AND PROCEDURES.**

**A. Overview.** The City issues and authorizes the use of Purchasing Cards (P-card) to establish a more efficient, cost-effective method of purchasing and payments. P-cards are intended to streamline the purchasing and accounts payable process by reducing paperwork generated by low cost, high volume transactions; providing immediate access to goods and services; and facilitating quick payments to vendors and providers. Such use also results in a significant reduction of both data entry and paperwork. The P-card is designed to delegate the authority and capability to purchase limited items directly to an authorized employee. A P-card will enable authorized employees to purchase non-restricted goods directly from vendors without the issuance of a purchase order. Authorized employees may use a P-card with vendors that accept VISA.

**B. SCOPE.** This policy applies to all Departments. All P-cards are governed by this policy and employees who are authorized to use P-cards to perform official City business must comply with state law and this manual.

**C. RESPONSIBILITIES.**

1. The Finance Director is the administrator of the P-card program.

2. A Department Director, where appropriate, may authorize an employee(s) under their direction to use a P-card. The Director will make recommendations to the Purchasing Agent as to recommended limits on the account, to include monthly spending limits, number of transactions per day, number of transactions per billing cycle, and merchant category restrictions.

3. An employee authorized to use a P-card must and sign a Purchasing Card Cardholder Agreement (see **Exhibit E**) prior to being issued a P-card. The employee is responsible for not only protecting the card, but is also responsible and accountable for all purchases made using the P-card. The employee must keep the P-card in their possession and not allow anyone to use the P-card issued in their name. The employee will assume responsibility that all purchases made with the P-card adhere to this policy and will insure that no unauthorized purchases are made. The City will consider unauthorized purchases to be misappropriation of City funds which violates City policy and potentially state law. The employee authorized to use the P-card and the Department Director are responsible for the integrity and accuracy of P-card purchases and as such, are responsible for receipts for all P-card purchases and transactions. All purchases processed against a P-card must be made by, or under the immediate direction of, the employee to whom the card is issued. P-card receipts must specify all purchased items. Receipts that show only a total amount without any itemized details are unacceptable. The employee must inform the merchant of the City's tax exempt status; where the employee fails to do this, the employee will be responsible for reimbursing the tax amount to the City. The City will hold the employee personally responsible for items purchased without the supporting documentation.

4. The Purchasing Agent will return incomplete receipts to the P-card holder and the Department Director who will then be responsible for obtaining a detailed receipt.

5. P-card holders who do not retain acceptable receipts for P-Card purchases may have their authority for using the P-card revoked. The Purchasing Agent will notify a Department Director concerning any misuse of a P-card.

**D. Purchases.** P-cards are intended for small purchases of products and supplies needed during the course of business. The Purchasing Agent will place limitations and restrictions on each P-card issued to an authorized employee depending on job duties. Merchant Category Codes (MCC) will limit the vendors allowed to accept the card and limits will be set for single purchases and maximum monthly purchase limit. The P-card must not be used on any goods or services or with any merchant which would be considered to be an inappropriate use of public funds. The following list constitutes examples of inappropriate purchases made with a P-card, but is not intended to be an exhaustive or an inclusive list:

1. Items for personal use;
2. Alcoholic beverages;
3. Bars, cocktail lounges, etc.
4. Consulting services (*e.g.*, construction, engineering, etc.);
5. Cash advances;
6. Salaries and wages;
7. Purchases made from merchants with restricted MCC codes;
8. Gifts or donations;
9. Transaction amounts greater than the cardholder's transaction limit;
10. Split purchases to bypass limits on P-card;
11. Separate, sequential, and component purchases or transactions made with the intent to circumvent state law or this manual.

**E. Reconciliation.** The Purchasing Agent will place spending limits and other restrictions on each P-card issued to an authorized employee depending on the purchasing authority of the cardholder. The Department must maintain receipts for each purchase throughout the month. During the month and at month's end the Department may view all purchases online. The Department must review the charges, print the register, and reconcile the amounts with the receipts for the purchases. The Department must then forward the register and receipts to the Purchasing Agent. The Purchasing Agent will review the purchases and authorize or reject any payment. The Purchasing Agent will then forward the paperwork to Accounts Payable for payment. A Department does not need to create a purchase requisition as Account Payable will issue one purchase requisition for the City-wide purchases for the month. The Purchasing Agent will immediately notify a Director of any unauthorized purchases during the review process.

**F. Disputed Charges.** An authorized employee who is issued a P-card holder is responsible for attempting to resolve any dispute with a vendor. The employee must attempt to resolve such dispute within fifteen (15) days of receipt of a purchase. If a resolution is not possible, the employee must immediately notify the bank of the disputed item. The bank should provide a dispute form that the employee cardholder must complete and return to the bank. The employee must submit a copy of the form to their Department Director and the Purchasing Agent. In most cases, the bank will work directly with the employee to resolve the problem.

**G. Termination or transfer of employee.** When an employee who has been issued a P-card terminates from City employment or transfers from a Department, the Department Director must immediately, but in any event within one business day, contact the Purchasing Agent to report the change. The Purchasing Agent will have the Department complete the appropriate form that reflects this change. The Department will submit this form and pending receipts to the Purchasing Agent for processing. Where possible, the Department must try to have a terminated employee reconcile his/her P-card statements prior to termination. If there are any remaining charges on the P-Card not accounted for, those charges will be billed to the terminated cardholder or recuperated through other means.

**H. Audit of records.** The Finance Department may periodically audit any Department for P-card activity. Any failure to comply with this policy in the use or administration of a P-card may result in cancellation of a card and subject the cardholder to discipline, up to and including termination.

**I. Loss of P-card.** A P-card holder must report a lost P-card immediately but in any event, within one business day of discovered loss. The City may hold an employee liable for any losses not covered by the protection plan. The City may also hold an employee responsible for the cost of a replacement card.

## **24. PETTY CASH DISBURSEMENT.**

### **A. Rules and forms.**

1. A Department may submit a request for petty cash from the Finance Department. The request and disbursement must not exceed \$100.00. If cash payment is necessary due to unforeseeable circumstances, the Finance Director may approve expenditure over the \$100.00 limit.
2. Only expenditures specifically authorized by this manual are allowed.
3. A Department must not use petty cash pay for services rendered.
4. An employee must not use petty cash for any use that violates this manual.

**B. Maintaining petty cash.** Petty cash vouchers, receipts, and cash on hand must at all time equal the total amount authorized for the petty cash fund. The Finance Department will issue a petty cash voucher to a Department at the time money is advanced for an employee to make purchases on the City's behalf. The Department must sign the petty cash voucher indicating approval for the purchase. The sales receipt must be attached to the petty cash voucher after the purchase. The petty cash voucher

should include the amount and purpose of the proposed expenditure, the expense account number, and be signed and dated by the recipient the Department. Vouchers may not be used as a substitute for a sales receipt. Where a Department maintains a departmental petty cash, the Department must turn in petty cash vouchers with receipts attached to the Finance Department on a weekly basis to exchange for cash in reimbursing the departmental petty cash.

**C. Audit of petty cash.** The Finance Director will periodically audit petty cash expenditures as to form and regulations and may confirm purchases.

**25. RENTAL OR LEASE OF EQUIPMENT.**

**A. Rental procedures.** Where a Department seeks to rent or lease equipment, such acquisition must be handled as any other type of purchase such that a purchase requisition is sent to the Purchasing Agent for the procurement. Prior to placing a request, a Department should determine whether the equipment that is proposed for rental or lease is available in any other Department.

**B. Lease/purchase agreements.** Any equipment lease may occur but only after the availability of a lease option has been fully evaluated for efficiency and cost effectiveness. A Department will work with the Purchasing Agent and Finance Department when proposing either a short-term or long-term lease of equipment for analysis of actual capital costs including interest charges. The total cost of the lease shall be calculated. Where such cost exceeds an authorized purchasing threshold for either the City Manager or City Council under this manual, the City Manager or City Council, as appropriate, will need to approve the lease agreement. Under no circumstances may a Department sign a rental or lease agreement unless prior approval has been granted by the Purchasing Agent.

## **Personnel Schedules**

## City of Kerrville

### Full Time Personnel per Departments

Departments	FY11 Actual	FY12 Approved	FY12 Amended	FY12 Actual (as of 05/31/12)	FY12 Estimate	FY13 Proposed
<b>General Fund</b>						
City Secretary	2.00	2.00	2.00	2.00	2.00	2.00
City Attorney	2.00	2.00	2.00	2.00	2.00	2.00
City Administration	4.00	4.00	4.00	4.00	4.00	3.50
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00
Finance	5.50	5.00	5.00	5.00	5.00	5.00
Information Technology	4.00	5.00	5.00	5.00	5.00	5.00
Municipal Court	4.00	4.00	5.00	5.00	5.00	5.00
Kerrville Schreiner Park	6.00	6.00	6.00	6.00	6.00	6.00
Police	71.00	71.00	71.00	71.00	71.00	71.00
Fire	49.20	49.20	49.20	49.20	49.20	49.20
Fire Marshal	1.00	1.00	2.00	2.00	2.00	2.00
EMS	26.80	26.80	26.80	26.80	26.80	26.80
Development Services - Planning	3.00	3.00	2.00	2.00	2.00	2.00
Development Services - Building Inspections	5.00	5.00	5.00	5.00	5.00	5.00
Development Services - Code Compliance	3.00	3.00	2.00	2.00	2.00	2.00
Business Programs	2.00	2.00	2.00	2.00	2.00	2.00
Swimming Pool	0.00	0.00	0.00	0.00	0.00	0.00
Parks Maintenance	14.00	12.00	12.00	12.00	12.00	12.00
Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Engineering	5.00	5.00	5.00	5.00	5.00	5.00
Public Works - Streets Division	16.00	16.00	16.00	16.00	16.00	16.00
Library	10.00	10.00	10.00	10.00	10.00	10.00
<b>Total General Fund</b>	<b>238.50</b>	<b>237.00</b>	<b>237.00</b>	<b>237.00</b>	<b>237.00</b>	<b>236.50</b>
<b>Water and Sewer Fund</b>						
Water Records	7.50	8.00	8.00	8.00	8.00	8.00
Utility Administration	4.00	4.00	4.00	4.00	4.00	4.50
Water Production	11.00	11.00	11.00	11.00	11.00	11.00
Utility Information Systems	1.00	0.00	0.00	0.00	0.00	0.00
Utility Construction	9.00	9.00	9.00	9.00	9.00	9.00
Waster Water Treatment	14.00	14.00	14.00	14.00	14.00	14.00
Utilities Laboratory	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total Water and Sewer Fund</b>	<b>50.50</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.50</b>
<b>Garage Fund</b>						
Garage	4.00	4.00	4.00	4.00	4.00	4.00
<b>Golf Fund</b>						
Golf Course Maintenance	8.00	8.00	8.00	8.00	8.00	8.00
Golf Pro Shop	3.00	3.00	3.00	3.00	3.00	3.00
<b>Landfill Fund</b>						
Landfill/Recycling	5.00	5.00	5.00	5.00	5.00	5.00
<b>Total FTE - City Wide</b>	<b>309.00</b>	<b>307.00</b>	<b>307.00</b>	<b>307.00</b>	<b>307.00</b>	<b>307.00</b>

## Pay Plan

**GENERAL PAY PLANS  
CITY OF KERRVILLE  
FY 2013 (EFFECTIVE OCTOBER 1, 2012)**

Grade	Job Title		Min	Mid	Max	Hourly
12	Building Maintenance Worker/Custodian	NE	\$ 19,601.67	\$23,513.27	\$ 27,424.86	\$ 9.42
	Library Shelver	NE				
13	Library Clerk	NE	\$ 20,563.18	\$24,671.45	\$ 28,779.72	\$ 9.89
	Pro Shop Attendant	NE				
14			\$ 21,590.25	\$25,895.19	\$ 30,221.98	\$ 10.38
15	Recycling Worker	NE	\$ 22,661.02	\$27,184.49	\$ 31,707.95	\$ 10.89
16	Admin Clerk - Police - Property-Evidence Unit	NE	\$ 23,775.50	\$28,517.49	\$ 33,281.33	\$ 11.43
	Admin Clerk - Police - Records & Investigations	NE				
	Administrative Support Specialist - Patrol	NE				
	Facility Coordinator - Grant Funded	NE				
	Groundskeeper - Golf	NE				
	Maintenance Worker	NE				
	Office Clerk - Kerrville Schreiner Park	NE				
Park Ranger - Kerrville Schreiner Park	NE					
17	Library Assistant	NE	\$ 24,955.53	\$29,937.90	\$ 34,920.26	\$ 12.00
	Meter Inventory Technician	NE				
18	Equipment Operator	NE	\$ 26,201.12	\$31,423.87	\$ 36,668.46	\$ 12.60
	Library Technician	NE				
	Secretary	NE				
19	EMS Billing Clerk	NE	\$ 27,490.42	\$32,975.39	\$ 38,482.22	\$ 13.21
	Municipal Court Deputy Clerk	NE				
	Utility Clerk	NE				
20	Distribution - Collection Operator	NE				
	Human Resources Assistant	NE				
	Laboratory Assistant	NE				
	Meter Technician	NE				
	Traffic Controls Technician	NE				
	Water Production Operator I	NE				
	Water Reclamation Operator I	NE				

**GENERAL PAY PLANS  
CITY OF KERRVILLE  
FY 2013 (EFFECTIVE OCTOBER 1, 2012)**

Grade	Job Title		Min	Mid	Max	Hourly
21	EMS Billing Specialist	NE	\$ 30,287.54	\$36,340.67	\$ 42,393.81	\$ 14.56
	Irrigation Specialist - Golf	NE				
	Mechanic - Garage	NE				
	Mechanic - Golf	NE				
	Utility Billing Coordinator	NE				
22	Accounting Clerk	NE				
	Administrative Assistant	NE				
	Administrative Secretary	NE				
	Assistant Municipal Court Administrator	NE				
	Crew Leader	NE				
	Lead Park Ranger - Kerrville Schreiner Park	NE				
	Lead Pro Shop Attendant	E				
	Office Manager - Kerrville Schreiner Park	E				
	Senior Meter Technician	NE				
	Supervisor, Administrative Records (PD)	NE				
	Water Production Maintenance Technician	NE				
	Water Production Operator II	NE				
	Water Reclamation Maintenance Technician	NE				
Water Reclamation Operator II	NE					
23	Compliance Coordinator	NE	\$ 33,368.74	\$40,033.74	\$ 46,698.75	\$ 16.04
	Executive Secretary	NE				
	Librarian I	E				
	Permit Technician	NE				
24	Building Inspector	NE	\$ 35,029.53	\$42,022.32	\$ 49,036.97	\$ 16.84
	Construction Inspector	NE				
	Fire Inspector	NE				
	Heavy Equipment Mechanic - Garage	NE				
	Laboratory Analyst	NE				
	Librarian II	NE				
	Pretreatment Technician - Lab	E				
	Utility Information Specialist	NE				
	Water Production Specialist	NE				
	Water Reclamation Inspection Technician	NE				
	Water Reclamation Technician	NE				

**GENERAL PAY PLANS**

**CITY OF KERRVILLE**

**FY 2013 (EFFECTIVE OCTOBER 1, 2012)**

<b>Grade</b>	<b>Job Title</b>		<b>Min</b>	<b>Mid</b>	<b>Max</b>	<b>Hourly</b>
<b>25</b>	City Marshal	NE	\$ 36,777.72	\$44,120.16	\$ 51,484.44	\$ 17.68
	Health Specialist	NE				
	Meter Technician Supervisor	NE				
	Parks Supervisor - Kerrville Schreiner Park	E				
	Solid Waste Supervisor	E				
	Senior Engineering Technician	E				
	Water Reclamation Chief Operator	NE				
<b>26</b>	Financial Analyst	NE	\$ 38,613.33	\$46,327.26	\$ 54,041.19	\$ 18.56
	Garage Superintendent	E				
	Human Resources Analyst	NE				
	Laboratory Manager	E				
	Technical Support Analyst	NE				
	Utility Construction Supervisor	E				
<b>27</b>	Golf Course Maintenance Superintendent	E	\$ 40,536.35	\$48,643.62	\$ 56,750.89	\$ 19.49
	Superintendent of Park Operations & Facilities	E				
	Systems Administrator	E				
	Water Production Superintendent	E				
	Water Reclamation Superintendent	E				
<b>28</b>	Assistant Building Official	E	\$ 42,546.78	\$51,047.39	\$ 59,548.01	\$ 20.46
	Assistant Street/Solid Waste Manager	E				
	Assistant Water/WW Division Manager	E				
	Budget/Purchasing Manager	E				
	Main Street Manager	E				
	Parks & Recreation Manager	E				
<b>29</b>	Communications Manager	E	\$ 44,666.47	\$53,582.28	\$ 62,519.95	\$ 21.47
<b>30</b>	Municipal Court Administrator	E	\$ 46,895.42	\$56,270.14	\$ 65,644.85	\$ 22.55
	Street/Solid Waste Manager	E				
	Water/Wastewater Division Manager	E				
<b>31</b>	Assistant City Attorney	E	\$ 49,233.64	\$59,067.25	\$ 69,922.72	\$ 23.67
<b>32</b>	General Manager of Golf & Tennis Operations	E	\$ 51,681.12	\$62,017.34	\$ 72,353.56	\$ 24.85
	Senior Planner	E				
<b>33</b>	Project Engineer	E	\$ 54,259.71	\$65,098.54	\$ 75,959.22	\$ 26.09
<b>34</b>			\$ 56,969.42	\$68,354.56	\$ 79,739.70	\$ 27.39

**GENERAL PAY PLANS  
CITY OF KERRVILLE  
FY 2013 (EFFECTIVE OCTOBER 1, 2012)**

Grade	Job Title		Min	Mid	Max	Hourly
35	Assistant Director of Finance	E	\$ 59,810.24	\$73,249.51	\$ 86,710.64	\$ 28.75
	Asstant Fire Chief	E				
	Director of Information Technology	E				
	Director of Parks & Recreation	E				
	Library Director	E				
	Police Captain	E				
36	City Secretary	E	\$ 62,782.18	\$76,898.88	\$ 91,015.58	30.18
37			\$ 65,907.08	\$80,723.06	\$ 95,560.90	31.69
38	Director of Business Programs	E	\$ 69,184.95	\$84,743.92	\$100,302.88	\$ 33.26
	Director of Building Services	E				
	Director of Engineering	E				
39	Director of Finance	E	\$ 72,637.64	\$88,961.45	\$105,307.10	\$ 34.92
	Director of General Operations	E				
	Director of Public Works	E				
40	Fire Chief	E	\$ 76,265.16	\$93,419.35	\$110,573.55	\$ 36.67
	Police Chief	E				
42			\$ 82,422.42		\$119,494.50	\$ 39.63
43			\$ 86,543.54		\$125,469.22	\$ 41.61
44			\$ 90,870.72		\$131,742.68	\$ 43.69
45			\$ 95,414.26		\$138,329.81	\$ 45.87
46			\$100,184.97		\$145,246.30	\$ 48.17
47	Assistant City Manager	E	\$105,194.21		\$152,508.61	\$ 50.57
48			\$110,453.92		\$160,134.04	\$ 53.10
49			\$115,976.61		\$168,140.74	\$ 55.76
50			\$121,775.44		\$176,547.77	\$ 58.55

**Certification Pay** = Certified Payroll Professional \$125/month

Certified Flood Plain Manager \$50/month

Water/Wastewater - Class A \$200/month, Class B \$75/month, Class C \$50/month

Wastewater - Class III \$75/month, Class II \$50/month

Certified Government Finance Officer - \$125/month

**FIRE STEP PLAN**  
**FY 2013 (Effective October 1, 2012)**

GRADE	POSITION		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
			One Year	2 Years	2 Years	2 Years	3 Years	3 Years	3 Years
FD-1	EMS Transfer Tech/Basic (8 hr)	ANNUAL	28,383.96	29,519.31	30,700.09	31,928.09			
		BIWEEKLY	1,091.69	1,135.36	1,180.77	1,228.00			
		HOURLY	13.65	14.19	14.76	15.35			
FD-2	EMS Transfer Tech/Para (8 hr)	ANNUAL	32,642.66	33,948.36	35,306.30	36,718.55			
		BIWEEKLY	1,255.49	1,305.71	1,357.93	1,412.25			
		HOURLY	15.69	16.32	16.97	17.65			
FD-3	Firefighter (24 hr)	ANNUAL (2912 Annual Hrs / 56 Hrs/Wk)	37,972.95	39,491.87	41,071.54	42,714.40	44,422.98	46,199.90	48,047.90
		ANNUAL (2756 Annual Hrs / 53 Hrs/Wk)	35,938.68	37,376.23	38,871.28	40,426.13	42,043.18	43,724.90	45,473.90
		HOURLY	13.04	13.56	14.10	14.67	15.26	15.87	16.50
FD-3	Firefighter (24 hr)	ANNUAL (2912 Annual Hrs / 56 Hrs/Wk)	37,990.87						
		ANNUAL (2756 Annual Hrs / 53 Hrs/Wk)	35,319.63						
		HOURLY	11.42						
Paramedic only position not eligible for 7K exemption under FLSA. Annual rate includes overtime pay for all hours worked over 40 in a week.									
FD-4	Fire Apparatus Driver (24 hr)	ANNUAL (2912 Annual Hrs / 56 Hrs/Wk)	48,047.89	49,969.81	51,968.60	54,047.34	56,209.24		
		ANNUAL (2756 Annual Hrs / 53 Hrs/Wk)	45,473.90	47,292.85	49,184.57	51,151.95	53,198.03		
		HOURLY	16.50	17.16	17.85	18.56	19.30		
FD-5	Lieutenant (24 hr)	ANNUAL (2912 Annual Hrs / 56 Hrs/Wk)	52,499.25	54,599.22	56,783.19	59,054.51	61,416.69		
		ANNUAL (2756 Annual Hrs / 53 Hrs/Wk)	49,686.79	51,674.26	53,741.23	55,890.88	58,126.51		
		HOURLY	18.03	18.75	19.50	20.28	21.09		
	Deputy Fire Marshal (8 hr)	ANNUAL	52,499.25	54,599.32	56,783.27	59,054.58	61,416.72		
		BIWEEKLY	2,019.20	2,099.97	2,183.97	2,271.33	2,362.18		
HOURLY	25.24	26.25	27.30	28.39	29.53				
FD-6	EMS Coordinator (8 hr)	ANNUAL	54,814.02	57,006.58	59,286.85	61,658.32	64,124.65		
		BIWEEKLY	2,108.23	2,192.56	2,280.26	2,371.47	2,466.33		
		HOURLY	26.35	27.41	28.50	29.64	30.83		
FD-7	Training Officer (24 hr)	ANNUAL (2912 Annual Hrs / 56 Hrs/Wk)	55,395.21	57,611.02	59,915.46	62,312.07	64,804.56		
		ANNUAL (2756 Annual Hrs / 53 Hrs/Wk)	52,427.61	54,524.71	56,705.70	58,973.93	61,332.88		
		HOURLY	19.02	19.78	20.58	21.40	22.25		
FD-8	Battalion Chief (24 hr)	ANNUAL (2912 Annual Hrs / 56 Hrs/Wk)	59,412.80	61,789.31	64,260.88	66,831.32	69,504.57	72,284.75	75,176.14
		ANNUAL (2756 Annual Hrs / 53 Hrs/Wk)	56,229.97	58,479.17	60,818.34	63,251.07	65,781.11	68,412.36	71,148.85
		HOURLY	20.40	21.22	22.07	22.95	23.87	24.82	25.82
	Fire Marshal (8 hr)	ANNUAL	59,412.80	61,789.31	64,260.88	66,831.32	69,504.57	72,284.75	75,176.14
		BIWEEKLY	2,285.11	2,376.51	2,471.57	2,570.44	2,673.25	2,780.18	2,891.39
HOURLY	28.56	29.71	30.89	32.13	33.42	34.75	36.14		

Step 1 to Step 2 =one year.  
Steps 2 through 4 = Two years, based on acceptable performance.  
Steps 5 through 7 = Three years, based on acceptable performance.  
Steps 1 through 7 = 14 years.

**Certification Pay** = Master \$125/month, Advanced \$75/month, Intermediate \$50/month,  
Paramedic \$350/month, EMT Intermediate \$75/month, EMT Basic \$50/month,  
Fire Emergency Mgmt. 1 \$100/month, Fire Emergency Mgmt. 2 \$200/month

**POLICE STEP PAY PLAN**  
**FY 2013 (EFFECTIVE OCTOBER 1, 2012)**  
**CITY OF KERRVILLE**

GRADE	POSITION		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
			One Year	2 Years							
PD-A	Telecommunications Specialist-Police Dispatch	ANNUAL	31,087.11	32,952.34	34,270.43	35,641.25	37,066.90	38,549.58	40,091.56	41,695.22	43,363.03
		BIWEEKLY	1,195.66	1,267.40	1,318.09	1,370.82	1,425.65	1,482.68	1,541.98	1,603.66	1,667.81
		HOURLY	14.95	15.84	16.48	17.14	17.82	18.53	19.27	20.05	20.85
PD-1	Police Officer, Evidence Officer, Investigator	ANNUAL	39,128.68	40,693.82	42,321.58	44,014.44	45,775.02	47,606.02	49,510.26	51,490.67	53,550.30
		BIWEEKLY	1,504.95	1,565.15	1,627.75	1,692.86	1,760.58	1,831.00	1,904.24	1,980.41	2,059.63
		HOURLY	18.81	19.56	20.35	21.16	22.01	22.89	23.80	24.76	25.75
PD-2		ANNUAL	44,118.01	45,882.73	47,718.04	49,626.76	51,611.83	53,676.30	55,823.36		
		BIWEEKLY	1,696.85	1,764.72	1,835.31	1,908.72	1,985.07	2,064.47	2,147.05		
		HOURLY	21.21	22.06	22.94	23.86	24.81	25.81	26.84		
PD-3	Detective Sergeant	ANNUAL	50,610.67	52,635.10	54,740.50	56,930.12	59,207.33	61,575.62	64,038.65		
		BIWEEKLY	1,946.56	2,024.43	2,105.40	2,189.62	2,277.20	2,368.29	2,463.02		
		HOURLY	24.33	25.31	26.32	27.37	28.47	29.60	30.79		
PD-4	Police Lieutenant	ANNUAL	59,207.33	61,575.62	64,038.64	66,600.19	69,264.20	72,034.76			
		BIWEEKLY	2,277.20	2,368.29	2,463.02	2,561.55	2,664.01	2,770.57			
		HOURLY	28.47	29.60	30.79	32.02	33.30	34.63			

FY2013 = 2.75% Increase

Step 1 to Step 2 = one year; remaining steps are achieved based on acceptable performance, every two years; 15 years to max.

Certification Pay = Master \$125/month, Advanced \$75/month, Intermediate \$50/month

CERTIFICATION PAY						
(AS OF OCTOBER 2012)						
WHEN A NEW CODE IS ADDED IT MUST BE ENTERED IN THE RATE CLASS MAINTENANCE FOR OVERTIME						
		PAY	PER	PER		
	GROUP	CODE	PAY PERIOD	MONTH	G/L ACCOUNT	
<b>FIRE</b>						
FIRE INTERMEDIATE	I	CRI	23.08	50.00	01-821-012 OR 01-830-012	
FIRE ADVANCED	I	CRA	34.62	75.00	01-821-012 OR 01-830-012	
FIRE MASTER	I	CRM	57.69	125.00	01-821-012 OR 01-830-012	
<b>EMT BASIC</b>						
EMT BASIC	I	OPB	23.08	50.00	01-830-012 ONLY	
EMT INTERMEDIATE	I	OPI	34.62	75.00	01-830-012 ONLY	
PARAMEDIC	I	OPP	161.54	350.00	01-830-012 ONLY	
<b>PEACE OFFICER/ARSON INVESTIGATOR</b>						
PEACE OFFICER/ARSON INVESTIGATOR	I	POAI	161.54	350.00	01-826-012 ONLY	
<b>FIRE EMERGENCY MGMT 1</b>						
FIRE EMERGENCY MGMT 1	2	FEM1		100.00	01-821-408	
<b>FIRE EMERGENCY MGMT 2</b>						
FIRE EMERGENCY MGMT 2	2	FEM2		200.00	01-821-408	
<b>POLICE</b>						
POLICE INTERMEDIATE	I	PDI	23.08	50.00	01-813-012	
POLICE ADVANCED	I	PDA	34.62	75.00	01-813-012	
POLICE MASTER	I	PDM	57.69	125.00	01-813-012	
<b>POLICE EVIDENCE TECH</b>						
POLICE EVIDENCE TECH	I	PDET	23.08	50.00	01-813-001	THESE 3 ARE NOT CERTIFICATION PAY
<b>POLICE FIELD TRAINING</b>						
POLICE FIELD TRAINING	I	PDFT	23.08	50.00	01-813-001	ONLY ASSIGNED TO SPECIFIC OFFICERS
<b>POLICE SPECIAL CRIME UNIT</b>						
POLICE SPECIAL CRIME UNIT	I	PSCU	230.77	500.00	01-813-001	LISTED HERE ONLY FOR PAYROLL ENTRY
<b>WATER &amp; WASTEWATER</b>						
					"DEPT" 882, 883, 884, 885, OR 886	
CLASS A WATER OR WASTEWATER	2	WA		200.00	02-"DEPT"-012	
CLASS B WATER OR WASTEWATER	2	WB		75.00	02-"DEPT"-012	
CLASS C WATER OR WASTEWATER	2	WC		50.00	02-"DEPT"-012	
CLASS II WASTEWATER	2	WII		50.00	02-"DEPT"-012	
CLASS III WASTEWATER	2	WIII		75.00	02-"DEPT"-012	
<b>HUMAN RESOURCES</b>						
CERTIFIED PAYROLL PROFESSIONAL	I	CPP	57.69	125.00	01-805-012	
<b>ENGINEERING</b>						
CERTIFIED FLOOD PLAN MANAGER	2	CFPM		50.00	02-881-012	
<b>FINANCE</b>						
CERTIFIED GOV FINANCE OFFICER	I	CGFO	57.69	125.00	01-806-012	

## Glossary

# Glossary

## ACCOUNT NUMBER

A line item code defining appropriation.

## ACCRUAL ACCOUNTING

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

## ACCRUAL BASIS

Method of accounting that recognizes revenue when earned, rather than when collected. Expenses are recognized when incurred rather than when paid.

## ADMINISTRATIVE SUPPORT

Administrative Support is funding transferred to the General Fund from enterprise funds for specific central administrative functions that benefit those funds, such as the City Manager's Office, the Financial and Administrative Services Department, and the Human Resources Department.

## AD VALOREM TAX

Also known as the PROPERTY TAX, the ad valorem tax is payable at a rate per \$100 of taxable property value. The City Council sets the ad valorem tax rate every year as part of the budget process. A portion of the tax funds General Fund operations. The remaining portion funds General Obligation Debt Service.

## ALLOT (ALLOTMENT)

To allot is to divide an appropriation into amounts that may be encumbered or expended during a time period.

## AMENDED BUDGET

Amended budget, as used throughout the budget document, represents the original adopted budget plus any amendments passed by the City Council as of September 30 each year. This figure does not include prior year encumbrances or re-appropriations.

## APPROPRIATION

Appropriation is the legal device by which the City Council authorizes the spending of City funds for specific purposes. Appropriations are usually limited in the amount and timeframe for expenditure.

## APPROVED BUDGET

Approved budget, as used in fund summaries and department and program summaries within the budget document, represents the budget as originally adopted by the City Council.

## ASSESSED VALUATION

A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

## BAD DEBT

The U.S. Comptroller of the Currency, Administrator of National Banks defines a bad debt as an unsecured debt for which interest or payment is past due and unpaid for six months (and which is not in process of collection). Some businesses set aside a reserve on their books to offset losses from bad debts.

## BALANCED BUDGET

A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

## BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial records of the City, regardless of the measurement focus applied. Accounting records for governmental fund types are maintained on a modified accrual basis, with revenue being recorded when available and measurable, and expenditures being recorded when services or goods are received and the liabilities are incurred.

## BASIS OF BUDGETING (See also MODIFIED ACCRUAL)

The City's basis for budgeting is the modified accrual basis for governmental funds, including the General Fund. Budgeting for proprietary funds, which includes enterprise and internal service funds, is essentially on the full accrual basis. Encumbrances are recognized by both governmental and proprietary funds since encumbrances represent a commitment of funding for goods and services.

## BEGINNING BALANCE

The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year (ending balance).

## BONDS

Bonds are debt instruments that require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate or formula for determining the interest rate.

## BOND DEBT

That portion of indebtedness represented by outstanding bonds.

## BUDGET AMENDMENT

A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

## BUDGET CALENDAR

The schedule of key dates that a government follows in preparation and adoption of the budget.

## BUDGET ORDINANCE

The schedule of key dates that a government follows in preparation and adoption of the budget.

## BUDGET PERIOD

The period for which a budget is approved or a budget ordinance is adopted. Normally coincides with the fiscal year.

## BUDGET TRANSFER

A procedure utilized by City Departments to revise budget appropriations within the departmental operating budget accounts.

## BUDGETARY CONTROL

Budgetary control is the management of a government or enterprise in accordance with an approved budget for the purpose of keeping spending within available appropriations and available revenues.

## BUDGETARY EXPENDITURES

Budgetary expenditures are decreases in net assets. In contrast to conventional expenditures, budgetary expenditures do not include amounts represented by non-current liabilities.

## BUDGET

A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them.

#### CAPITAL BUDGET

The capital budget is a plan of proposed capital outlays and the means of financing them. The annual capital budget is the primary means by which most of the acquisition and construction activities for facilities and major improvements of a government are controlled.

#### CAPITAL EXPENDITURES

Funds used to acquire or improve long-term assets.

#### CAPITAL IMPROVEMENT PLAN (CIP)

Capital Improvement Plan is a comprehensive program that projects the capital needs of a community. Generally, it is a cyclical process that estimates the needs for a set number of years. Capital Improvements Plans are essential for sound infrastructure and financial planning.

#### CAPITAL OUTLAY

Capital outlay is an item costing more than \$1,000 and having a useful life of more than one year.

#### CERTIFICATES OF OBLIGATION

Certificates of obligation are used to obtain quick financing. The full faith and credit of the City secure them. Under the State Act, the intent to issue certificates must be published in the local newspaper 14 days in advance. Voter approval is not required unless 5% of the qualified voters sign a petition and file it with the City Clerk. Certificates can be used for real property purchase and construction.

#### COMMERCIAL PAPER

Commercial paper refers to short-term, unsecured promissory notes, usually due within 30-45 days. Generally, the notes are backed by a line of credit with a bank.

#### COMMODITIES

Commodities are consumable goods such as office supplies, small tools, and fuel, which are used by the city.

#### CONTRACTUAL OBLIGATIONS

Contractual obligation is a short-term debt instrument which does not require voter authorization, used to finance the purchase of items, such as equipment and vehicles.

#### COST

Cost is the amount of money or other consideration exchanged for property, services, or an expense.

#### CURRENT

The term "current" designates the present fiscal period, as opposed to past or future periods. It usually means items likely to be used up or converted into cash within one year.

#### DEBT SERVICE

Debt service is the amount of money required for interest and principal payments on an outstanding debt in any given year.

#### DEBT SERVICE FUND

Debt service fund—also called a SINKING FUND—is a fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

#### DEFICIT

A deficit is the excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expense over income during an accounting period.

## ENCUMBRANCE

Encumbrance includes obligations in the form of purchase orders, contracts, or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or actual liability is set up, at which point they become expenditures.

## ENCUMBRANCE CARRIED FORWARD

When contractual commitments of funds are made, those funds are encumbered and no longer available for expenditure. As actual expenses occur, the encumbrance is reduced. When the fiscal year ends, the remaining encumbrance is "carried forward" and added to the budget approved by the City Council for the new fiscal year.

## ENDING BALANCE

The dollars remaining after current expenditures for operations and debt service are subtracted from the sum of the beginning fund balance and current resources. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

## ENTERPRISE FUND

An enterprise fund is established to provide accountability for operations which: (a) finance and operate in a manner similar to private business enterprises whose governing body's intent is for the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) 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, and accountability of other purposes. Examples of enterprise funds are those for Austin Water Utility, Austin Energy, and Aviation.

## EXPENDITURES

Expenditures are decreases in net financial resources. They include current operating expenses that require the current or future use of net current assets, debt service, and capital outlay.

## EXPENSE REFUND

An expense refund is a cost reimbursement from other departments. It is usually associated with some service provided by one department on behalf of another.

## EXPENSES

Expenses are decreases in net total assets. They represent the total cost of operations during a period, regardless of the timing of related expenditures.

## FEES

Fees are charges for services.

## FIXED ASSETS

Fixed assets are of long-term character and are intended to continue to be held or used. Examples are land, buildings, and improvements such as machinery and equipment.

## FIXED COST

A fixed cost, such as rent, does not change with increases or decreases in the amount of services provided.

## FTE

An FTE is a full-time equivalent authorized position, filled or vacant.

## FIDUCIARY FUND

Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

## FISCAL YEAR

The accounting period for which an organization's budget is termed the fiscal year. The fiscal year for the City of Kerrville runs from October 1 to September 30 of the following year.

## FUNCTIONAL CLASSIFICATION

Functional classification is the expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, human services, and recreation and culture.

## FUND

A fund is a fiscal and accounting entity with a self-balancing set of accounts. It records cash and other financial resources, all related liabilities, residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

## FUND BALANCE

The balance of net financial resources that are spendable or available. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

## FUNDING SOURCE

A funding source is the specifically identified dollars allocated to meet budgeted requirements.

## GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Examples of General Fund departments include Parks and Recreation Department, Fire Department, Emergency Medical Services, Library, Municipal Court, and Police Department.

## GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

GAAP are the uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

## GENERAL OBLIGATION BONDS (G.O. BONDS)

General Obligation Bonds are bonds that are secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. They are usually issued to pay for general capital improvements such as parks and streets.

## GOVERNMENTAL ACCOUNTING

Governmental accounting is the composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of government.

## GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB)

The governing body that sets accounting standards specifically for governmental entities at the State and Local level.

## GOVERNMENTAL FINANCE OFFICERS ASSOCIATION (GFOA)

Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

## GOVERNMENTAL FUNDS

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general funds, special revenue funds, debt service funds, capital projects funds, and permanent funds.

## GRANT

A grant is a contribution by one government unit or funding source to another unit. The contribution is usually made to aid in a specified function (for example, education), but it is sometimes also for general purposes.

## INTERDEPARTMENTAL SERVICES

Interdepartmental services are budgeted expenses for services provided by another department.

## INTERNAL SERVICE FUND

Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

## INVESTMENTS

Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

## LEVY

To impose taxes, special assessments or service charges for the support of governmental activities.

## LINE-ITEM BUDGET

A budget format in which departmental outlays are grouped according to the items that will be purchased with one item or group of items on each line.

## MISSION

The reason or purpose for the organizational unit's existence.

## MODIFIED ACCRUAL

City of Kerrville governmental funds are budgeted using the modified accrual basis, with revenues recognized when they become measurable. Revenue is "measurable" when the amount of the transaction can be reasonably determined. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred and is expected to be liquidated within 60 days.

## NON-RECURRING REVENUE

Non-recurring revenue is a one-time windfall that is budgeted only for one fiscal year.

## NOTES

A written, short-term promise of the issuer to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a stated formula, payable from a defined source of anticipated revenue. Notes usually mature in fewer than five years.

## OBJECT CLASS/CATEGORY

Object class is the expenditure classification according to the types of items purchased or services obtained; for example, personnel service, materials, supplies and equipment.

## ORDINANCE

An ordinance is a formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the City.

## OVERHEAD

Overhead is the element of cost necessary for the production of an article or the performance of a service which is of such a nature that the amount applicable to the product or service cannot be determined readily. Usually, overhead relates to those objects of expenditures that do not become an integral part of the finished product or service such as rent, heat, light, supplies, and management.

## PERFORMANCE MEASURES

Performance measures are specific measures of work performed within an activity or program (such as, total number of dispatched calls). Performance measures also are specific quantitative measures of results obtained through a program or activity.

## PROGRAM

A program is a plan outlining funding for personnel, supplies, services, and capital for taking action toward specific goals and objectives.

## PROPRIETARY FUND

A proprietary fund is an account that shows actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts.

## REFUNDING

Refunding is when an issuer refinances an outstanding bond issue by issuing new bonds. There are two major reasons for refunding: to reduce the issuer's interest costs, or to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the "refunding bonds" and the outstanding obligations being refinanced are referred to as the "refunded bonds" or the "prior issue."

## REPLACEMENT COST

Replacement cost is the cost of a property, as of a certain date; which can render similar service (but which need not be of the same structural form) as the property to be replaced.

## RESERVE

Reserve is an account in which a portion of the fund balance is segregated for a future use and which is, therefore, not available for further appropriation or expenditure. A reserve for inventories equal in amount to the inventory of supplies on the balance sheet of the general fund is an example of such a reserve.

## RESOLUTION

A resolution is a special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

## REVENUE BONDS

Revenue bonds are bonds payable from a specific source of revenue, which do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the ad valorem tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-ad valorem tax.

## REVENUE

Revenue is (1) an increase in a governmental fund net current assets from other than expenditure refunds and residual equity or (2) an increase in a proprietary fund net total assets from other than expense refunds, capital contributions, and residual equity transfers.

## SINKING FUND

A sinking fund is an account into which a debt issuer makes periodic deposits to ensure the timely availability of sufficient monies for the payment of debt service requirements. The revenue to be deposited into the sinking fund and payments from the fund are determined by the terms of the bond contract.

## STRUCTURAL BALANCE

Structural balance is the state at which current revenue sufficiently supports current expenditures.

## TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common

benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments, or charges for services rendered, such as sewer service.

#### TAX RATE

The tax rate is the amount of tax levied for each \$100 of assessed valuation.

#### TAX RATE LIMIT

The maximum tax rate at which a governmental may levy tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area. The State of Texas has a maximum Ad Valorem limit of \$2.50 per \$100 of assess property value. Taxes are levied via a Tax Levy Ordinance.

#### TIMES COVERAGE

Times coverage, also known as debt service coverage, is an indicator of the financial strength of the project financed by revenue bonds. The times coverage calculation is net revenues divided by the debt service. Net revenues are total revenues less operating and maintenance expenses, and debt service is annual principal and interest payments on debt.

#### TRANSFERS

Transfers are the authorized exchanges of cash or other resources between funds.

#### WORKING CAPITAL

Working capital is excess of current assets over current liabilities.

**END**