

CITY OF WOODWAY SUMMARY BUDGET 2013/2014



ADOPTED BY THE CITY COUNCIL
SEPTEMBER 3, 2013

CITY OF WOODWAY FY 2013-14 ANNUAL BUDGET AND PROGRAM OF SERVICES

This budget will raise more revenue from property taxes than last year's budget by an amount of \$60,302, which is a 1.57 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$47,958.

The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:

FOR: Donald J. Baker, Jane Kittner, Scott A. Giddings, Gil Lillard, Barbara Grandy, Bob Howard, Mike Tamberella

AGAINST: None

PRESENT and not voting: None

ABSENT: None

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

	<u>Adopted FY 2013-14</u>	<u>Adopted FY 2012-13</u>
Property Tax Rate:	\$0.456900	\$0.456900
Effective Tax Rate	\$0.453867	\$0.457188
Effective Maintenance & Operations Tax Rate	\$0.406082	\$0.409498
Rollback Tax Rate	\$0.493272	\$0.497393
Debt Rate	\$0.048506	\$0.049077

The total amount of outstanding municipal debt obligations secured by property taxes, including principal and interest, is \$14,158,664. This includes \$12,363,289 of outstanding municipal debt obligations considered self-supporting. Self-supporting debt is currently secured by water and wastewater revenues and special revenues. In an event that such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Fiscal Year 2013-14 Principal & Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$413,137

Self-Supporting Debt: \$1,357,009

**2013-2014
COMBINED FUNDS SUMMARY
TOTAL REVENUES AND EXPENDITURES BY FUND**

REVENUES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
GENERAL FUND	\$7,725,634	\$7,917,888	\$7,911,818	\$8,132,752
GENERAL DEBT SERVICE FUND	411,556	422,737	418,548	423,537
UTILITY FUND	5,163,893	4,964,600	5,263,113	4,968,200
UTILITY DEBT SERVICE FUND	1,295,690	1,287,484	1,288,060	1,234,709
CAPITAL PROJECT FUNDS	2,235,780	443,427	2,132,956	429,147
OTHER FUNDS *	969,646	939,750	998,464	998,750
SUBTOTAL	\$17,802,199	\$15,975,886	\$18,012,959	\$16,187,095
INTERFUND TRANSFERS	(3,616,776)	(1,945,167)	(3,369,153)	(1,892,992)
TOTAL	\$14,185,423	\$14,030,719	\$14,643,806	\$14,294,103

EXPENDITURES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
GENERAL FUND	\$7,692,494	\$7,917,888	\$7,918,187	\$8,132,752
GENERAL DEBT SERVICE FUND	402,626	411,737	411,737	413,537
UTILITY FUND	5,162,868	4,964,600	5,475,403	4,968,200
UTILITY DEBT SERVICE FUND	1,283,238	1,280,984	1,280,984	1,228,709
CAPITAL PROJECT FUNDS	5,033,936	3,928,471	4,044,195	2,264,330
OTHER FUNDS *	916,473	1,054,803	766,634	1,133,512
SUBTOTAL	\$20,491,635	\$19,558,483	\$19,897,140	\$18,141,040
INTERFUND TRANSFERS	(3,616,776)	(1,945,167)	(3,369,153)	(1,892,992)
TOTAL	\$16,874,859	\$17,613,316	\$16,527,987	\$16,248,048

* OTHER FUNDS: GENERAL EMERGENCY RESERVE, UTILITY EMERGENCY RESERVE, TOURISM, EQUIPMENT REPLACEMENT, UNCLAIMED MONEY, DRUG SEIZURE/FORFEITURE, ASSET FORFEITURE, LAW ENFORCEMENT OFFICER CONTINUING EDUCATION, MUNICIPAL COURT BUILDING SECURITY, MUNICIPAL COURT TECHNOLOGY, MUNICIPAL COURT CHILD SAFETY.

**2013-2014
COMBINED FUNDS SUMMARY
REVENUES AND EXPENDITURES BY CATEGORY**

REVENUES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
PROPERTY TAX	\$3,801,516	\$3,817,830	\$3,833,962	\$3,892,339
CITY SALES & USE TAX	1,936,276	2,010,900	2,004,240	2,091,600
HOTEL OCCUPANCY TAX	496,089	460,000	500,000	500,000
FRANCHISE FEES	772,511	712,000	701,520	701,000
CHARGES FOR SERVICES	6,103,217	5,937,600	6,224,025	5,931,200
BOND PROCEEDS	8,534	0	0	0
INTEREST AND OTHER	1,067,280	1,092,389	1,380,059	1,177,964
INTERFUND TRANSFERS	3,616,776	1,945,167	3,369,153	1,892,992
TOTAL REVENUES	\$17,802,199	\$15,975,886	\$18,012,959	\$16,187,095

EXPENDITURES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
SALARIES & BENEFITS	\$5,031,770	\$5,890,388	\$5,279,883	\$6,092,671
SUPPLIES & MATERIALS	510,186	706,533	579,043	628,104
REPAIRS & MAINTENANCE	403,141	513,518	469,720	515,718
OTHER SERVICES & CHARGES	3,684,290	4,077,967	3,958,003	4,222,479
DEBT SERVICE	1,816,332	1,824,521	1,824,521	1,772,646
CAPITAL	5,429,140	4,600,389	4,416,817	3,016,430
INTERFUND TRANSFERS	3,616,776	1,945,167	3,369,153	1,892,992
TOTAL EXPENDITURES	\$20,491,635	\$19,558,483	\$19,897,140	\$18,141,040

2013-2014
COMBINED FUNDS BY FUND TYPE
REVENUES AND EXPENDITURES BY CATEGORY

REVENUES	GENERAL * GOVERNMENT	UTILITY ** SYSTEM	SPECIAL *** REVENUE	TOTAL
PROPERTY TAX	\$3,892,339	\$0	\$0	\$3,892,339
CITY SALES & USE TAX	2,091,600	0	0	2,091,600
HOTEL OCCUPANCY TAX	0	0	500,000	500,000
FRANCHISE FEES	701,000	0	0	701,000
CHARGES FOR SERVICES	1,003,000	4,928,200	0	5,931,200
BOND PROCEEDS	0	0	0	0
INTEREST AND OTHER	1,106,414	56,500	15,050	1,177,964
INTERFUND TRANSFERS	560,783	1,332,209	0	1,892,992
TOTAL REVENUES	\$9,355,136	\$6,316,909	\$515,050	\$16,187,095

EXPENDITURES	GENERAL * GOVERNMENT	UTILITY ** SYSTEM	SPECIAL *** REVENUE	TOTAL
SALARIES & BENEFITS	\$5,294,084	\$798,587	\$0	\$6,092,671
SUPPLIES & MATERIALS	457,704	170,400	0	628,104
REPAIRS & MAINTENANCE	286,418	229,300	0	515,718
OTHER SERVICES & CHARGES	1,712,846	2,436,204	73,429	4,222,479
DEBT SERVICE	413,537	1,228,709	130,400	1,772,646
CAPITAL	2,168,770	829,660	18,000	3,016,430
INTERFUND TRANSFERS	366,700	1,332,209	194,083	1,892,992
TOTAL EXPENDITURES	\$10,700,059	\$7,025,069	\$415,912	\$18,141,040

THIS SCHEDULE REFLECTS TOTAL PROPOSED REVENUES AND EXPENDITURES FOR THE CITY AS A WHOLE.

* GENERAL GOVERNMENT FUNDS: GENERAL FUND, GENERAL EMERGENCY RESERVE, GENERAL EQUIPMENT REPLACEMENT, GENERAL DEBT SERVICE, PARK PROJECTS, PARK DEDICATION, GENERAL PROJECTS, FUTURE CAPITAL STREET IMPROVEMENT, ARBORETUM CONSTRUCTION, DEVELOPMENT, FAMILY CENTER CONSTRUCTION.

** UTILITY SYSTEM FUNDS: UTILITY FUND, UTILITY EMERGENCY RESERVE, UTILITY EQUIPMENT REPLACEMENT, UTILITY DEBT SERVICE, UTILITY PROJECTS, UTILITY IMPACT IMPROVEMENTS, 2007 UTILITY IMPROVEMENT BOND, 2009 UTILITY IMPROVEMENT BOND.

*** SPECIAL REVENUE FUNDS: TOURISM, UNCLAIMED MONEY, DRUG SEIZURE/FORFEITURE, ASSET FORFEITURE, LAW ENFORCEMENT OFFICER CONTINUING EDUCATION, MUNICIPAL COURT BUILDING SECURITY, MUNICIPAL COURT TECHNOLOGY, MUNICIPAL COURT CHILD SAFETY.

**2013-2014
COMBINED PERSONNEL SUMMARY BY DEPARTMENT**

GENERAL FUND	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
CITY SECRETARY'S OFFICE	1.00	1.00	1.00	1.00
ADMINISTRATION	3.00	3.70	3.70	3.70
FINANCE	2.50	2.50	2.50	2.50
POLICE/FIRE/ANIMAL CONTROL *	38.25	39.05	38.25	39.25
MUNICIPAL COURT	1.75	1.75	1.75	1.75
STREETS	4.60	4.60	4.60	4.60
SANITATION	0.00	0.00	0.00	0.00
PARKS	4.60	4.60	4.60	4.60
PUBLIC BUILDINGS **	1.00	1.00	1.00	0.50
COMM. SVCS ADMIN/INSPECTIONS	2.60	2.60	2.60	2.60
COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
WOODWAY BEAUTIFUL	0.00	0.00	0.00	0.00
YOUTH COMMISSION	0.00	0.00	0.00	0.00
CARLEEN BRIGHT ARBORETUM	4.10	5.60	4.60	5.60
WOODWAY FAMILY CENTER	2.40	2.40	2.40	2.40
TOTAL GENERAL FUND	65.80	68.80	67.00	68.50

* A Public Safety Director is budgeted for 100% of the year in FY 14 (80% was budgeted in FY 13). (+.20)

** A part-time Custodian position was eliminated and a janitorial contractor was budgeted for in FY 2014. (-.50)

UTILITY FUND	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
WATER SERVICES	6.30	6.30	6.30	6.30
SEWER SERVICES	3.90	3.90	3.90	3.90
CUSTOMER SERVICE	3.50	3.80	3.80	3.80
TOTAL UTILITY FUND	13.70	14.00	14.00	14.00
TOTAL ALL FUNDS	79.50	82.80	81.00	82.50

POPULATION (2010 CENSUS)	8,452
GENERAL FUND EMPLOYEES	68.50
UTILITY FUND EMPLOYEES	14.00
TOTAL EMPLOYEES	82.50
% CHANGE FROM PRIOR YEAR	-0.36%

PERSONNEL NUMBERS INCLUDE BOTH REGULAR FULL-TIME EMPLOYEES AND TEMPORARY EMPLOYEES

**2013-2014
COMBINED OPERATING FUNDS SUMMARY**

REVENUES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
General Fund Revenues	\$7,725,634	\$7,917,888	\$7,911,818	\$8,132,752
Utility Operating Revenues	5,163,893	4,964,600	5,263,113	4,968,200
Total Operating Revenue	\$12,889,527	\$12,882,488	\$13,174,931	\$13,100,952

EXPENDITURES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Salaries & Benefits	\$5,031,770	\$5,890,388	\$5,279,883	\$6,092,671
Supplies & Materials	508,186	706,533	579,043	628,104
Repairs & Maintenance	403,141	513,518	469,720	515,718
Other Services & Charges	3,612,907	4,007,252	3,885,074	4,149,050
Capital	33,224	37,013	27,086	16,500
Transfers				
To Utility Debt Service	1,287,634	1,280,984	1,280,984	1,228,709
To General Capital Projects Fund	875,000	0	650,000	0
To Emergency Reserve Fund	0	0	0	0
To Utility Projects Fund	700,000	0	775,000	0
To Park Reserve Fund	0	0	0	0
To Equipment Replacement	403,500	446,800	446,800	470,200
Total Expenditures	\$12,855,362	\$12,882,488	\$13,393,590	\$13,100,952

**GENERAL FUND
REVENUES BY CATEGORY**

REVENUES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Property Tax	\$3,031,195	\$3,028,566	\$3,053,206	\$3,095,155
City Sales & Use Tax	1,936,276	2,010,900	2,004,240	2,091,600
Franchise Fees	772,511	712,000	701,520	701,000
Sanitation Services	985,702	983,000	1,005,359	1,003,000
Interest & Other	999,950	1,183,422	1,147,493	1,241,997
TOTAL GENERAL FUND	\$7,725,634	\$7,917,888	\$7,911,818	\$8,132,752

**GENERAL FUND
EXPENDITURES BY CATEGORY**

EXPENDITURES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Salaries & Benefits	\$4,379,457	\$5,119,836	\$4,578,089	\$5,294,084
Supplies & Materials	360,159	481,733	431,971	457,704
Repairs & Maintenance	225,269	285,218	277,768	286,418
Other Services & Charges	1,520,185	1,661,908	1,617,808	1,712,846
Capital	33,224	25,893	19,251	15,000
Interfund Transfers				
Capital Projects Fund	875,000	0	650,000	0
Emergency Reserve Fund	0	0	0	0
Legal Contingency Fund	0	0	0	0
Park Project Fund	0	0	0	0
Equipment Replacement	299,200	343,300	343,300	366,700
TOTAL GENERAL FUND	\$7,692,494	\$7,917,888	\$7,918,187	\$8,132,752

PERSONNEL	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Service/Maintenance	10.50	10.50	10.50	11.50
Office/Clerical	4.90	5.90	4.90	4.90
Technical	8.00	8.00	8.00	8.00
Sworn Personnel	18.00	18.00	18.00	18.00
Professional	2.00	2.70	2.70	2.70
Management/Supervision	19.40	20.20	19.40	20.40
Temporary/Seasonal	3.00	3.50	3.50	3.00
TOTAL GENERAL FUND	65.80	68.80	67.00	68.50

**UTILITY FUND
REVENUES BY CATEGORY**

REVENUES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Water Service Charges	\$3,973,430	\$3,809,600	\$4,087,968	\$3,795,600
Sewer Service Charges	1,144,085	1,145,000	1,130,698	1,132,600
Interest & Other	46,378	10,000	44,447	40,000
TOTAL UTILITY FUND	\$5,163,893	\$4,964,600	\$5,263,113	\$4,968,200

**UTILITY FUND
EXPENDITURES BY CATEGORY**

EXPENDITURES	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Salaries & Benefits	\$652,313	\$770,552	\$701,794	\$798,587
Supplies & Materials	148,027	224,800	147,072	170,400
Repairs & Maintenance	177,872	228,300	191,952	229,300
Other Services & Charges	2,092,722	2,345,344	2,267,266	2,436,204
Capital	0	11,120	7,835	1,500
Interfund Transfers				
Utility Debt Service Fund	1,287,634	1,280,984	1,280,984	1,228,709
Utility Project Fund	700,000	0	775,000	0
Equipment Replacement	104,300	103,500	103,500	103,500
Emergency Reserve Fund	0	0	0	0
TOTAL UTILITY FUND	\$5,162,868	\$4,964,600	\$5,475,403	\$4,968,200

PERSONNEL	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 ESTIMATED	2013-2014 BUDGET
Service/Maintenance	6.00	6.00	6.00	6.00
Office/Clerical	4.10	4.10	4.10	4.10
Technical	2.00	2.00	2.00	2.00
Sworn Personnel	0.00	0.00	0.00	0.00
Professional	0.00	0.30	0.30	0.30
Management/Supervision	1.60	1.60	1.60	1.60
Temporary/Seasonal	0.00	0.00	0.00	0.00
TOTAL UTILITY FUND	13.70	14.00	14.00	14.00