

# CITY OF WOODWAY SUMMARY BUDGET 2015/2016



ADOPTED BY THE CITY COUNCIL  
AUGUST 24, 2015

**CITY OF WOODWAY  
 FY 2015-16 ANNUAL BUDGET  
 AND PROGRAM OF SERVICES  
 AUGUST 24, 2015**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$114,077, which is a 2.62 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 \$151,405.

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

FOR: Jane Kittner, Scott A. Giddings, Gil Lillard, Barbara Grandy, Mike Tamberella

AGAINST: None

PRESENT and not voting: None

ABSENT: Donald J. Baker, Bob Howard

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 2015-16</u>	<u>Adopted FY 2014-15</u>
Property Tax Rate:	\$0.470000/100	\$0.470000/100
Effective Tax Rate	\$0.473463/100	\$0.432073/100
Effective Maintenance & Operations Tax Rate	\$0.430659/100	\$0.387667/100
Rollback Tax Rate	\$0.509437/100	\$0.470238/100
Debt Rate	\$0.037968/100	\$0.045257/100

The total amount of outstanding municipal debt obligations secured by property taxes, including principal and interest, is \$10,611,546. This includes \$9,641,646 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 2015-16 Principal & Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$410,587

Self-Supporting Debt: \$1,289,434

2015-2016  
**COMBINED FUNDS SUMMARY**  
**TOTAL REVENUES AND EXPENDITURES BY FUND**

REVENUES	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
GENERAL FUND	\$8,322,576	\$8,677,943	\$9,026,172	\$9,192,929
GENERAL DEBT SERVICE FUND	415,741	419,237	419,066	367,737
UTILITY FUND	5,057,195	5,259,400	5,119,135	5,097,600
UTILITY DEBT SERVICE FUND	1,233,840	1,237,734	1,238,246	1,164,134
CAPITAL PROJECT FUNDS	1,770,193	591,605	1,822,350	619,937
OTHER FUNDS *	1,128,277	1,210,462	1,261,008	1,065,300
SUBTOTAL	<u>\$17,927,822</u>	<u>\$17,396,381</u>	<u>\$18,885,977</u>	<u>\$17,507,637</u>
INTERFUND TRANSFERS	(3,099,983)	(2,019,986)	(3,192,543)	(1,817,290)
TOTAL	<u>\$14,827,839</u>	<u>\$15,376,395</u>	<u>\$15,693,434</u>	<u>\$15,690,347</u>

EXPENDITURES	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
GENERAL FUND	\$8,240,849	\$8,677,943	\$8,372,213	\$9,192,929
GENERAL DEBT SERVICE FUND	413,588	412,737	412,737	411,037
UTILITY FUND	4,942,621	5,259,400	5,120,387	5,097,600
UTILITY DEBT SERVICE FUND	1,223,936	1,232,734	1,232,734	1,159,134
CAPITAL PROJECT FUNDS	1,241,185	1,738,000	1,211,347	1,598,928
OTHER FUNDS *	1,091,915	1,450,483	1,238,406	1,721,439
SUBTOTAL	<u>\$17,154,094</u>	<u>\$18,771,297</u>	<u>\$17,587,824</u>	<u>\$19,181,067</u>
INTERFUND TRANSFERS	(3,099,983)	(2,019,986)	(3,192,543)	(1,817,290)
TOTAL	<u>\$14,054,111</u>	<u>\$16,751,311</u>	<u>\$14,395,281</u>	<u>\$17,363,777</u>

\* 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.

**2015-2016  
COMBINED FUNDS SUMMARY  
REVENUES AND EXPENDITURES BY CATEGORY**

REVENUES	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
PROPERTY TAX	\$3,879,745	\$4,273,398	\$4,332,476	\$4,449,472
CITY SALES & USE TAX	2,205,034	2,217,000	2,351,094	2,403,600
HOTEL OCCUPANCY TAX	577,734	575,000	586,385	575,000
FRANCHISE FEES	736,295	693,000	797,664	710,000
CHARGES FOR SERVICES	6,062,739	6,270,400	6,154,511	6,134,600
BOND PROCEEDS	0	0	0	0
INTEREST AND OTHER	1,366,292	1,347,597	1,471,304	1,417,675
INTERFUND TRANSFERS	3,099,983	2,019,986	3,192,543	1,817,290
<b>TOTAL REVENUES</b>	<b>\$17,927,822</b>	<b>\$17,396,381</b>	<b>\$18,885,977</b>	<b>\$17,507,637</b>

EXPENDITURES	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
SALARIES & BENEFITS	\$5,418,593	\$6,515,523	\$5,682,059	\$6,843,009
SUPPLIES & MATERIALS	517,022	650,684	519,132	652,717
REPAIRS & MAINTENANCE	474,243	551,200	520,212	589,905
OTHER SERVICES & CHARGES	3,957,756	4,476,469	3,989,329	4,647,457
DEBT SERVICE	1,767,624	1,779,471	1,779,471	1,702,671
CAPITAL	1,918,873	2,777,964	1,905,078	2,928,018
INTERFUND TRANSFERS	3,099,983	2,019,986	3,192,543	1,817,290
<b>TOTAL EXPENDITURES</b>	<b>\$17,154,094</b>	<b>\$18,771,297</b>	<b>\$17,587,824</b>	<b>\$19,181,067</b>

**2015-2016  
COMBINED FUNDS BY FUND TYPE  
REVENUES AND EXPENDITURES BY CATEGORY**

REVENUES	GENERAL * GOVERNMENT	UTILITY ** SYSTEM	SPECIAL *** REVENUE	TOTAL
PROPERTY TAX	\$4,449,472	\$0	\$0	\$4,449,472
CITY SALES & USE TAX	2,403,600	0	0	2,403,600
HOTEL OCCUPANCY TAX	0	0	575,000	575,000
FRANCHISE FEES	710,000	0	0	710,000
CHARGES FOR SERVICES	1,073,000	5,061,600	0	6,134,600
BOND PROCEEDS	0	0	0	0
INTEREST AND OTHER	1,346,575	45,500	25,600	1,417,675
INTERFUND TRANSFERS	568,656	1,248,634	0	1,817,290
<b>TOTAL REVENUES</b>	<b>\$10,551,303</b>	<b>\$6,355,734</b>	<b>\$600,600</b>	<b>\$17,507,637</b>

EXPENDITURES	GENERAL * GOVERNMENT	UTILITY ** SYSTEM	SPECIAL *** REVENUE	TOTAL
SALARIES & BENEFITS	\$6,012,730	\$830,279	\$0	\$6,843,009
SUPPLIES & MATERIALS	463,717	189,000	0	652,717
REPAIRS & MAINTENANCE	325,105	264,800	0	589,905
OTHER SERVICES & CHARGES	2,002,227	2,560,787	84,443	4,647,457
DEBT SERVICE	411,037	1,159,134	132,500	1,702,671
CAPITAL	1,216,450	1,711,568	0	2,928,018
INTERFUND TRANSFERS	366,200	1,248,634	202,456	1,817,290
<b>TOTAL EXPENDITURES</b>	<b>\$10,797,466</b>	<b>\$7,964,202</b>	<b>\$419,399</b>	<b>\$19,181,067</b>

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, LONG-TERM CAPITAL 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.

**2015-2016  
COMBINED PERSONNEL SUMMARY BY DEPARTMENT**

GENERAL FUND	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
CITY SECRETARY'S OFFICE	1.00	1.00	1.00	1.00
ADMINISTRATION	3.70	3.70	3.70	3.70
FINANCE	2.50	2.50	2.50	2.50
POLICE/FIRE/ANIMAL CONTROL *	38.25	41.25	40.25	44.25
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	0.50	0.50	0.50	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	4.60	5.70	4.70	5.70
WOODWAY FAMILY CENTER	2.40	2.30	2.30	2.30
<b>TOTAL GENERAL FUND</b>	<b>66.50</b>	<b>70.50</b>	<b>68.50</b>	<b>73.50</b>

- \* Two new Public Safety Officer positions are budgeted in FY 16. (+2.00)
- \* One new Dispatcher position is budgeted in FY 16. (+1.00)

UTILITY FUND	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
WATER SERVICES	6.30	6.30	6.30	6.30
SEWER SERVICES	3.90	3.90	3.90	3.90
CUSTOMER SERVICE	3.80	3.80	3.80	3.80
<b>TOTAL UTILITY FUND</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>
<b>TOTAL ALL FUNDS</b>	<b>80.50</b>	<b>84.50</b>	<b>82.50</b>	<b>87.50</b>

POPULATION (2010 CENSUS)	8,452
GENERAL FUND EMPLOYEES	73.50
UTILITY FUND EMPLOYEES	14.00
TOTAL EMPLOYEES	87.50
% CHANGE FROM PRIOR YEAR	3.55%

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

2015-2016  
COMBINED OPERATING FUNDS SUMMARY

REVENUES	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
General Fund Revenues	\$8,322,576	\$8,677,943	\$9,026,172	\$9,192,929
Utility Operating Revenues	5,057,195	5,259,400	5,119,135	5,097,600
<b>Total Operating Revenue</b>	<b>\$13,379,771</b>	<b>\$13,937,343</b>	<b>\$14,145,307</b>	<b>\$14,290,529</b>

EXPENDITURES	2013-2014 ACTUAL	2014-2015 BUDGET	2014-2015 ESTIMATED	2015-2016 BUDGET
Salaries & Benefits	\$5,418,593	\$6,515,523	\$5,682,059	\$6,843,009
Supplies & Materials	517,022	650,684	519,132	652,717
Repairs & Maintenance	474,243	551,200	520,212	589,905
Other Services & Charges	3,890,653	4,367,826	3,820,045	4,563,014
Capital	9,050	12,364	12,376	27,050
Transfers				
To Utility Debt Service	1,228,709	1,232,734	1,232,734	1,159,134
To General Capital Projects Fund	950,000	0	700,000	0
To Emergency Reserve Fund	0	214,512	213,542	0
To Utility Projects Fund	225,000	0	400,000	0
To Park Reserve Fund	0	0	0	0
To Equipment Replacement	470,200	392,500	392,500	455,700
<b>Total Expenditures</b>	<b>\$13,183,470</b>	<b>\$13,937,343</b>	<b>\$13,492,600</b>	<b>\$14,290,529</b>

**GENERAL FUND  
REVENUES BY CATEGORY**

<b>REVENUES</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 ESTIMATED</b>	<b>2015-2016 BUDGET</b>
Property Tax	\$3,090,830	\$3,330,806	\$3,391,734	\$3,517,903
City Sales & Use Tax	2,205,034	2,217,000	2,351,094	2,403,600
Franchise Fees	736,295	693,000	797,664	710,000
Sanitation Services	1,061,802	1,048,000	1,071,997	1,073,000
Interest & Other	1,228,615	1,389,137	1,413,683	1,488,426
<b>TOTAL GENERAL FUND</b>	<b>\$8,322,576</b>	<b>\$8,677,943</b>	<b>\$9,026,172</b>	<b>\$9,192,929</b>



**GENERAL FUND  
EXPENDITURES BY CATEGORY**

<b>EXPENDITURES</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 ESTIMATED</b>	<b>2015-2016 BUDGET</b>
Salaries & Benefits	\$4,689,782	\$5,691,067	\$4,958,523	\$6,012,730
Supplies & Materials	341,369	460,684	379,849	463,717
Repairs & Maintenance	266,788	303,400	285,650	325,105
Other Services & Charges	1,618,537	1,879,292	1,704,491	2,002,227
Capital	7,673	10,800	11,000	22,950
Interfund Transfers				
Capital Projects Fund	950,000	0	700,000	0
Emergency Reserve Fund	0	0	0	0
Legal Contingency Fund	0	0	0	0
Park Project Fund	0	0	0	0
Equipment Replacement	366,700	332,700	332,700	366,200
<b>TOTAL GENERAL FUND</b>	<b>\$8,240,849</b>	<b>\$8,677,943</b>	<b>\$8,372,213</b>	<b>\$9,192,929</b>

<b>PERSONNEL</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 ESTIMATED</b>	<b>2015-2016 BUDGET</b>
Service/Maintenance	10.50	11.50	10.50	11.50
Office/Clerical	4.90	4.90	4.90	4.90
Technical	8.00	8.00	8.00	9.00
Sworn Personnel	18.00	20.00	20.00	22.00
Professional	2.70	2.70	2.70	2.70
Management/Supervision	19.40	20.40	19.40	20.40
Temporary/Seasonal	3.00	3.00	3.00	3.00
<b>TOTAL GENERAL FUND</b>	<b>66.50</b>	<b>70.50</b>	<b>68.50</b>	<b>73.50</b>

**UTILITY FUND  
REVENUES BY CATEGORY**

<b>REVENUES</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 ESTIMATED</b>	<b>2015-2016 BUDGET</b>
Water Service Charges	\$3,796,665	\$4,044,400	\$3,928,332	\$3,901,600
Sewer Service Charges	1,204,272	1,178,000	1,154,182	1,160,000
Interest & Other	56,258	37,000	36,621	36,000
<b>TOTAL UTILITY FUND</b>	<b>\$5,057,195</b>	<b>\$5,259,400</b>	<b>\$5,119,135</b>	<b>\$5,097,600</b>

**UTILITY FUND  
EXPENDITURES BY CATEGORY**

<b>EXPENDITURES</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 ESTIMATED</b>	<b>2015-2016 BUDGET</b>
Salaries & Benefits	\$728,811	\$824,456	\$723,536	\$830,279
Supplies & Materials	175,653	190,000	139,283	189,000
Repairs & Maintenance	207,455	247,800	234,562	264,800
Other Services & Charges	2,272,116	2,488,534	2,115,554	2,560,787
Capital	1,377	1,564	1,376	4,100
Interfund Transfers				
Utility Debt Service Fund	1,228,709	1,232,734	1,232,734	1,159,134
Utility Project Fund	225,000	0	400,000	0
Equipment Replacement	103,500	59,800	59,800	89,500
Emergency Reserve Fund	0	214,512	213,542	0
<b>TOTAL UTILITY FUND</b>	<b>\$4,942,621</b>	<b>\$5,259,400</b>	<b>\$5,120,387</b>	<b>\$5,097,600</b>

<b>PERSONNEL</b>	<b>2013-2014 ACTUAL</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 ESTIMATED</b>	<b>2015-2016 BUDGET</b>
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	0.30	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
<b>TOTAL UTILITY FUND</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>