

Annual Budget

Fiscal Year 2014-2015



As adopted September 9, 2014





City of Granite Shoals, Texas

This budget will raise more revenue from property taxes than last year's budget by an amount of \$112,073, which is a 5.69% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$16,220.

Property Tax Rate Comparison	2013-2014 Adopted	2014-2015 Adopted
Maintenance & Operations tax rate	\$0.2821	\$0.2987
Debt Service tax rate	\$0.2149	\$0.2211
Total Property tax rate	\$0.4970	\$0.5198
Effective tax rate	\$0.4626	\$0.4877
Effective Maintenance & Operations tax rate	\$0.2615	\$0.2768
Rollback tax rate	\$0.4973	\$0.5200

The City of Granite Shoals total amount of municipal debt obligations secured by property taxes for FY 2014-2015 is \$913,696.

This budget was adopted by the Granite Shoals City Council on September 9, 2014 by the following record vote:

Dennis Maier	<u>for</u>	Tom Dillard	<u>for</u>
Anita Hisey	<u>for</u>	Carl Brugger	<u>for</u>
Shirley King	<u>for</u>	Mark Morren	<u>for</u>
Eric Tanner	<u>for</u>		

• In accordance with Local Government Code §102.007

Granite Shoals

City of Granite Shoals
Annual Budget
Fiscal Year 2014-2015

Adopted September 9, 2014

Council Members:

Dennis Maier	Mayor
Anita Hisey	Place 1
Shirley King	Place 2
Eric Tanner	Place 3
Tom Dillard	Place 4
Carl Brugger	Place 5/Mayor Pro-Tem
Mark Morren	Place 6

Kenneth R. Nickel
Wendy M. Gholson

City Manager
Director of Finance

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COVER PAGE PER LOCAL GOVERNMENT CODE §102.007

BUDGET COVER PAGE

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2014-2015 Budget Message from Ken Nickel; City Manager

To Honorable Mayor and members of the City Council and citizens of Granite Shoals:

City staff is pleased to submit the proposed 2014-2015 Operating Budgets for the City of Granite Shoals. The production of the budget represents significant effort from city staff and City Council members. It was derived from City Council's priorities for the new fiscal year, results from the current fiscal year, feedback from the 2012 Citizen survey and the City's Comprehensive plan.

Last year, the budget theme was 'Alignment', to **align** the city's priorities to the available city resources. This coming fiscal year's theme is to "maintain the improvements in our processes from this year and move forward in achieving our goals and priorities set by City Council". This is shortened to *Maintain and Move Forward*, or simply, *M&M*.

The city's budget process started in June, 2014 with the assessment and ranking of the 2014-2015 fiscal year priorities with City Council. The final 2014-2015 priorities of the City Council are included in the budget message along with a list of proposed projects. In July, staff presented to Council a review of the results of the first 9 months of the current fiscal year along with a comparison to budget. During July, the Department Heads prepared their budgets which were reviewed and aligned with the City Manager and Finance Director. The results of these budget meetings along with the projected revenue generated the proposed 2014-2015 fiscal budget.

After a workshop/ Special Council meeting on August 5th and presentation at City Council on August 12th, the proposed 2014-2015 budget was created.

Two Public hearings have been scheduled for August 19th and August 26th to receive citizen comments regarding the proposed Fiscal year 2014-2015 budget. The required public hearings on the proposed tax rate will be held at these meetings, as well.

The City's Annual Operating Budget for the Fiscal Year 2014-2015 is hereby submitted. This document contains information regarding the programs and services to be provided totaling approximately \$6.3 million in expenditures.

Below is the Summary of Revenue and Expenditures by fund:

<u>Fund</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Net Proceeds</u>
General Fund	\$ 3,183,241	\$ 3,130,151	\$ 53,090
Utility Fund	\$ 1,601,420	\$ 1,580,795	\$ 20,625
Debt Fund	\$ 896,387	\$ 983,696	\$ (87,309)
Restricted Parks	\$ 281,170	\$ 280,948	\$ 222
Water Storage Grant	\$ 258,563	\$ 278,875	\$ (20,312)
Utility Equipment Reserve	\$ 40,000	\$ -	\$ 40,000
City Cleanup Fund	\$ 38,500	\$ 23,000	\$ 15,500
Street Maintenance tax	\$ 30,000	\$ 30,000	\$ -
Hotel Occupancy Tax	\$ 30,000	\$ 12,000	\$ 18,000
Total	<u>\$ 6,359,281</u>	<u>\$ 6,319,465</u>	<u>\$ 39,816</u>

Tax Rate increase

The current property tax rate is \$.4970 per \$100 of valuation. The proposed 2014-2015 property tax rate is \$.5198 per \$100 of property valuation. The property tax impact on a property valued at \$100,000 would increase by \$22.80 from \$497.00 to \$519.80. There would be no increase in taxes for those over 65 or with disability exemption.

There have been a number of positive changes in Granite Shoals in 2013-2014, we have:

- Continued to provide a safe community in the areas of fire, police, EMS and animal control services
- Continued to provide a safe and efficient water supply to our residents
- Continued to improve the appearance of our city
 - Removed six vacant and dangerous building in 2014
 - Removed over thirty (30) junk vehicles (cars and boats) in the last ten months
 - Held two (2) city-wide cleanup events (October 2013 and April 2014). These resulted in more than 200 tons of trash being removed from the community.
 - Developed and implemented an effective code compliance strategy and added one additional person to the department
- Continued to improve the City's Financial stability
 - Refinanced part of City's debt to a lower interest rate to save our residents \$1.1 million dollars in interest over the next twenty years
 - Managed the budget more efficiently and effectively which increased the City's General Fund by approximately \$100,000 in the current fiscal year
 - Improved the City's fund balances, resulting in the City's Standard and Poor's rating being increased to investment grade

- Paved four (4) miles of road this fiscal year along with a major replacement of traffic and street signs.

Although there have been many improvements this year, the staff still has many opportunities to improve our services for our residents in the coming fiscal year.

As a joint effort between City Council, Our Community and City Staff, we are “on the move” to help achieve a better place to live and raise a family.

Respectfully submitted,

Ken Nickel	City Manager
Wendy Gholson	Director of Finance
Peggy Smith	Assistant City Manager/ Utility Manager
Elaine Simpson	City Secretary
J. P. Wilson	Police Chief
Austin Stanphill	Fire Chief

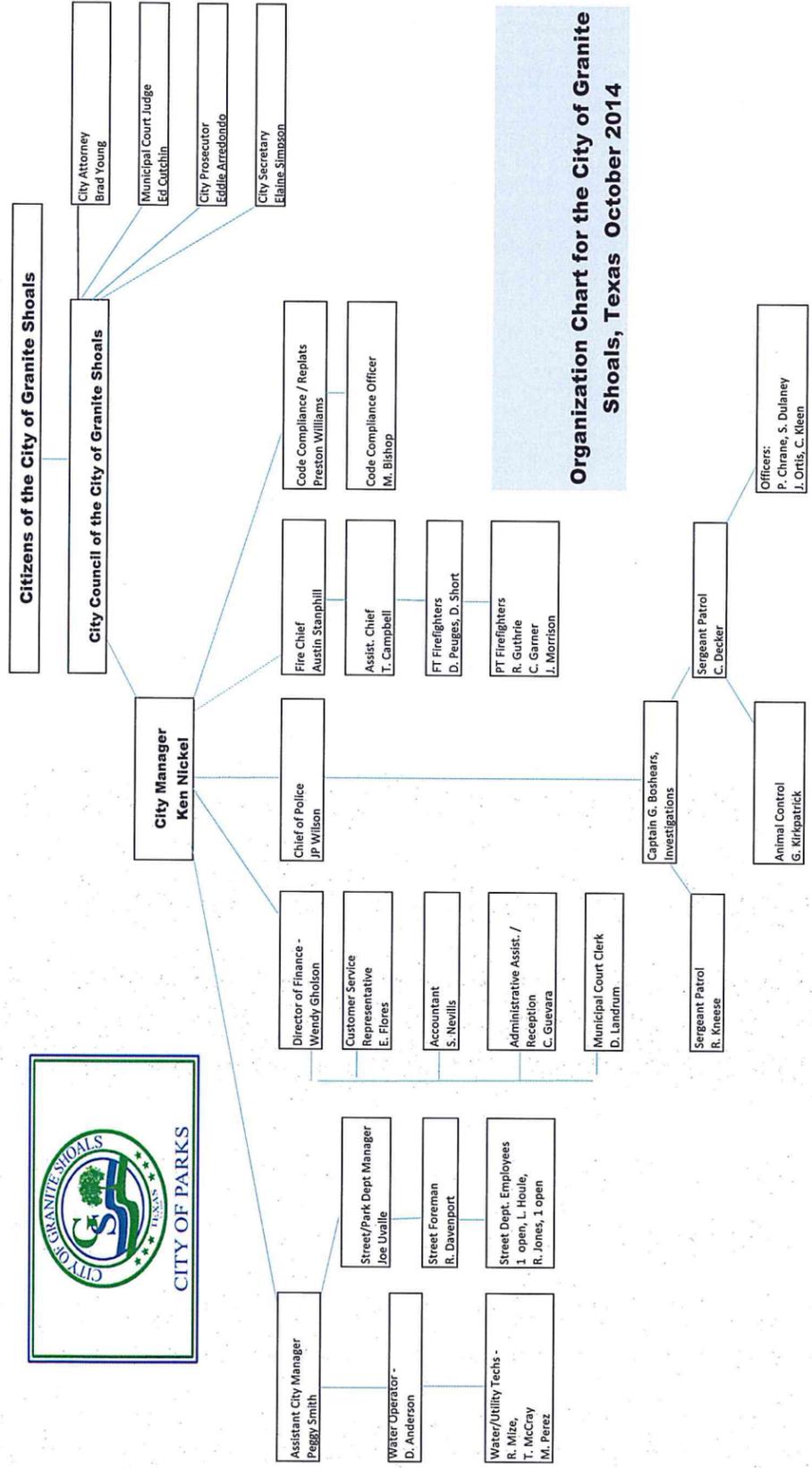
CITY COUNCIL PRIORITIES**2014-2015 Priorities**

1. Continue to provide a safe Community (Police and Fire)
2. Continue to provide a safe and efficient Water Supply to our citizens (Water Department)
3. Continue to improve our customer service and team work (all departments)
4. Street maintenance and paving (Street Department)
5. Continue to improve the appearance of our city (Code Compliance and Park Committee)
 - a. Two city wide cleanup and code compliance
 - b. City Park Improvements
 - c. Special events – Veteran Day celebration and Christmas by the Highway
6. Create a plan to replace and/or improve the water pipes and to startup a replacement reserve in the city (Assistant City Manager)
7. Continue to improve the City's Financial Stability (Finance Director)
 - Improve the General Fund balance (Goals is three month operation reserve)
 - Fund the capital replacement plan
 - Continue to improve the city's S&P Rating
8. Continue the traffic sign and street sign replacement program (Street Department)
9. Hire and maintain a strong workforce (Human Resources and Department Managers)
10. Identify new grants for the city and execution on the current grants (City Manager and Assistant City Manager)
11. Improve Communications to the citizens of Granite Shoals (City Manager and City Council)
12. Encourage and promote business activities in the city (City Manager)

PERSONNEL



The Personnel Section provides a city-wide organizational chart, a list of the members of Council, a list of City Council Appointed Officials, a list of City Manager Appointed Officials, and a summary of Full-Time Equivalent (FTEs) positions by department and fund. The officials are listed as of the date of budget adoption and may change during the fiscal year.



Organization Chart for the City of Granite Shoals, Texas October 2014

ELECTED OFFICIALS

CITY COUNCIL

Two-Year Terms

NAME	TERM EXPIRES	TERM
Dennis Maier, Mayor	May 2015	2
Anita Hisey, Place 1	May 2015	1
Shirley King, Place 2	May 2016	1
Eric Tanner, Place 3	May 2015	2
Tom Dillard, Mayor Pr-Tem, Place 4	May 2016	2
Carl Brugger, Place 5	May 2015	2
Mark Morren, Place 6	May 2016	1

Council members are eligible to serve 3 consecutive terms if so elected.

CITY COUNCIL APPOINTED OFFICIALS

POSITION	NAME	DATE APPOINTED
City Manager	Kenneth R. Nickel	July 1, 2013
City Secretary	Elaine Simpson	June 3, 2013
City Attorney	Bradley B. Young	
City Judge	Edward Cutchin	
City Prosecutor	Eddie Arredondo	

CITY MANAGER APPOINTED OFFICIALS

POSITION	NAME	DATE APPOINTED
Assistant City Manager/Utility Manager	Peggy Smith	July 1, 2013
Director of Finance	Wendy M. Gholson	July 15, 2013
Chief of Police	J.P. Wilson	July 10, 2002
Fire Chief	Austin Stanphill	November 1, 2006

**BUDGET POSITIONS
FULL-TIME EQUIVALENTS BY DIVISION**

General Fund

Department	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Approved	FY2015 % of Fund	FY2015 % of Total
General Government						
City Manager	1	1	1	1	3.6%	3.0%
City Secretary	1	1	1	1	3.6%	3.0%
Total General Government	2	2	2	2	7.3%	6.0%
Development & Infrastructure						
Code Enforcement	1	2	2	2	7.3%	6.0%
Development Services	1	0	0	0	0.0%	0.0%
Streets/Parks	6	6	6	6	21.8%	17.9%
Total Development & Infrastructure	8	8	8	8	29.1%	23.9%
Support Services						
Finance	2	3	3	3	10.9%	9.0%
Total Support Services	2	3	3	3	10.9%	9.0%
Public Safety						
Animal Control	1	1	1	1	3.6%	3.0%
Fire (Full-time)	2	3	4	4	14.5%	11.9%
Fire (Part-time)	0.5	1.0	0.5	0.5	1.8%	1.5%
Municipal Court	2	2	1	1	3.6%	3.0%
Police	8	7	8	8	29.1%	23.9%
Total Development & Infrastructure	14	14	15	15	52.7%	43.3%

Total General Fund FTEs:	25.5	27.0	27.5	27.5	100.0%	82.1%
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Utility Fund

Department	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Approved	FY2015 % of Fund	FY2015 % of Total
Utility Management	1	1	1	1	16.7%	3.0%
Utility Maintenance	3	3	4	4	66.7%	11.9%
Utility Billing	1	1	1	1	16.7%	3.0%

Total Utility Fund FTEs:	5.0	5.0	6.0	6.0	100.0%	17.9%
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Total All Funds FTEs:	30.5	32.0	33.5	33.5		
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Departments	2010-2011		2011-2012		2012-2013		2013-2014				2014-2015		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	JULY Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET	
Full-Time													
Administration	1	2	2	2	2	2	2	-	2	2	2	2	2
Police	7	8	8	8	8	8	8	-	8	8	8	8	8
Street and Parks	6	6	6	6	6	6	6	-	6	6	6	6	6
Finance	1	2	2	3	3	3	3	-	3	3	3	3	3
Fire	1	2	2	4	4	4	4	-	4	4	4	4	4
Court	3	2	2	2	2	2	2	-1	1	1	1	1	1
Development Services	1	1	1	-	-	-	-	-	-	-	-	-	-
Code Compliance	1	1	1	2	2	2	2	-	2	2	2	2	2
Animal Control	1	1	1	1	1	1	1	-	1	1	1	1	1
Water	7	6	6	6	6	6	6	-	6	6	6	6	6
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Total F.T. Personnel	29	31	31	34	34	34	34	-1	33	33	33	33	33
Part-Time													
Fire	6	6	6	3	3	3	3	-	-	3	3	3	5
Sherwood Shores	1	-	-	-	-	-	-	-	-	-	-	-	-
Total P.T. Personnel	7	6	6	3	3	3	3	-	-	3	3	3	5

EXECUTIVE SUMMARY



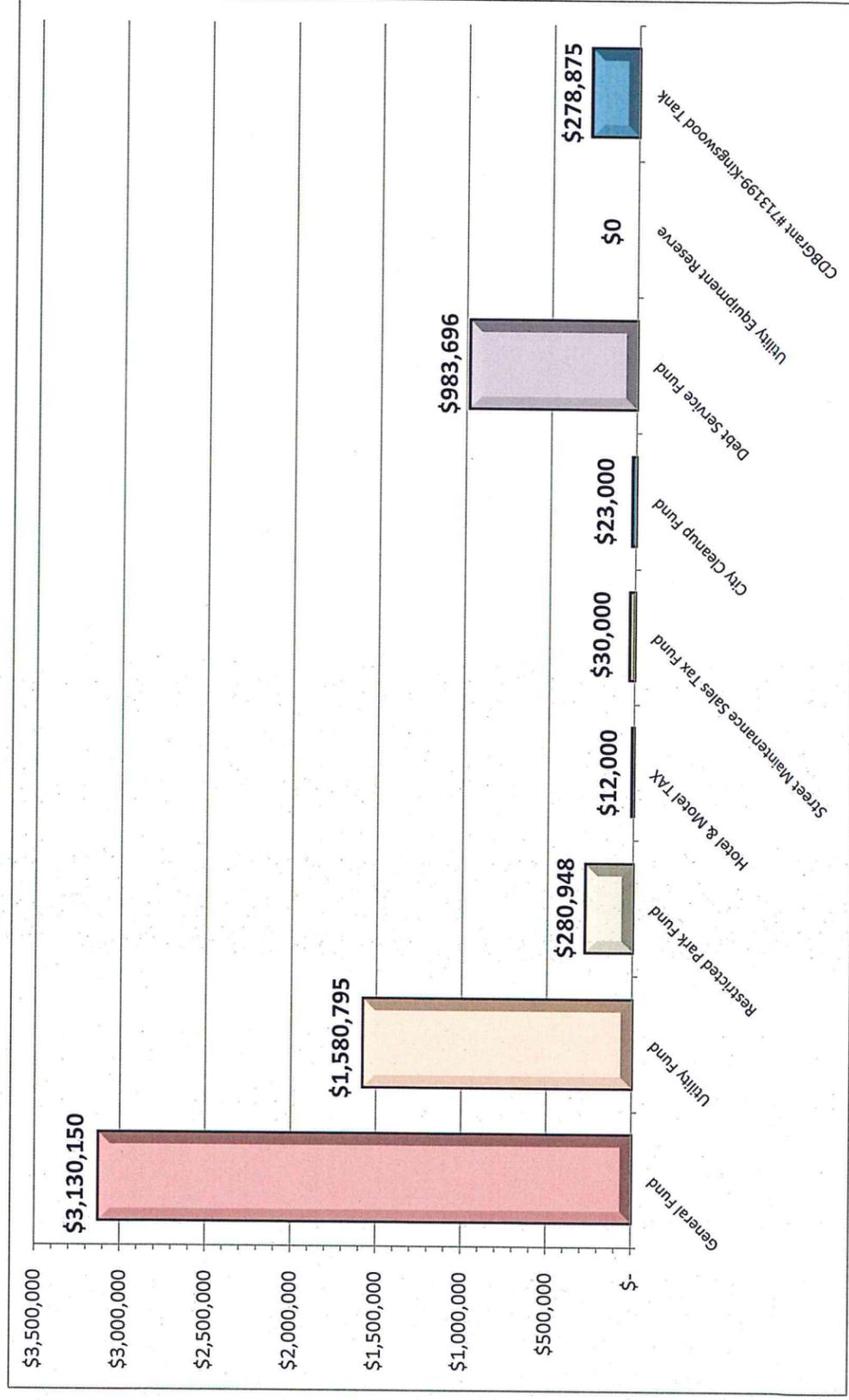
The Executive Summary provides an analysis of the adopted budget. The section includes a summary of operating and capital budgets, a summary of fund balance, detailed analysis of the General Fund and Utility Fund, and summary information on other special funds.

City of Granite Shoals
2014-2015
Revenue and Expense Summary

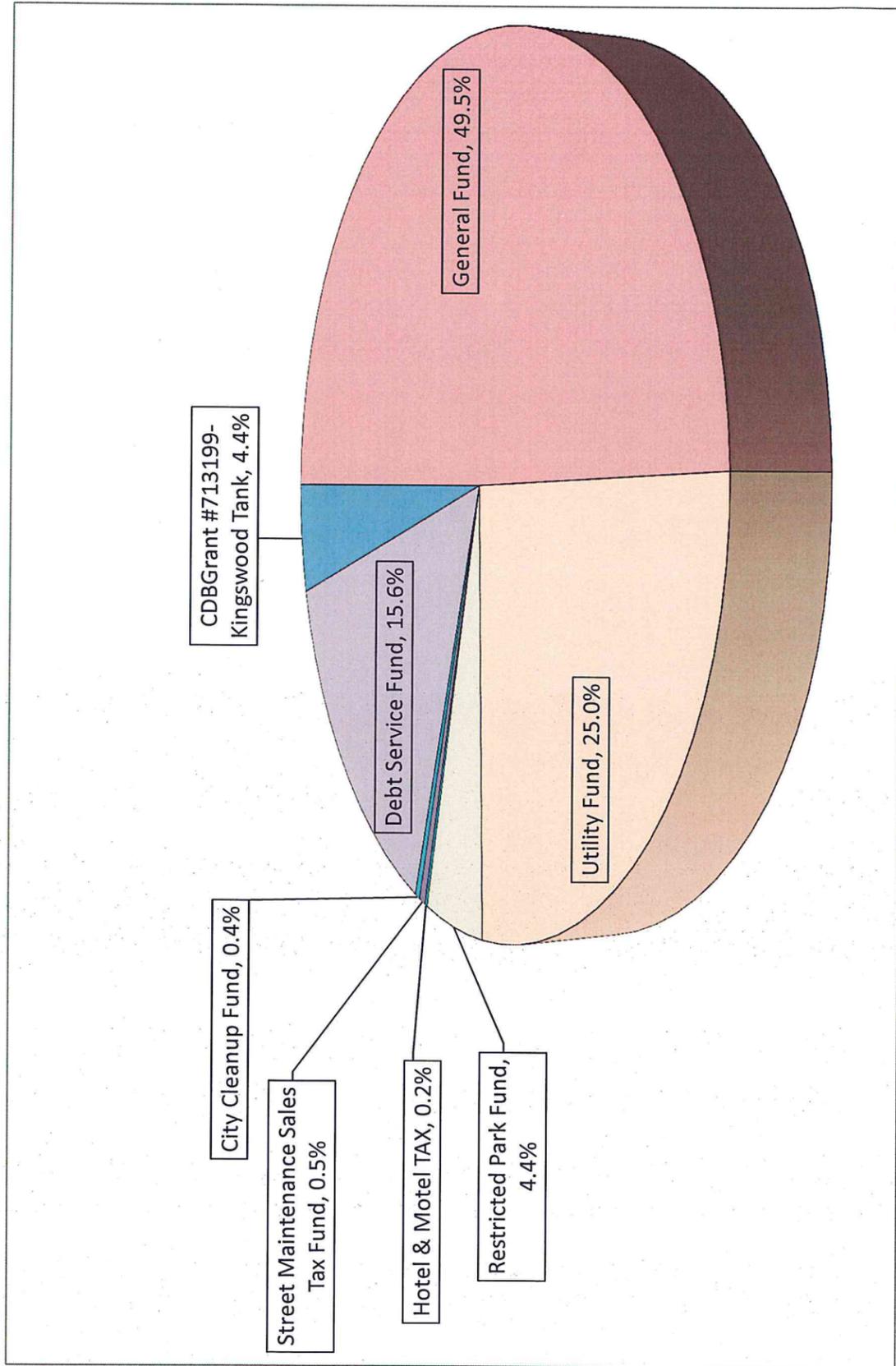
By Fund	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	2013-2014			PROJECTED YEAR END	2014-2015 BUDGET
					BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL		
General Fund	100								
Revenue	2,506,376	2,258,319	2,683,437	3,042,395	19,820	3,062,215	2,829,396	3,104,176	3,183,241
Expenditures	(2,456,644)	(2,360,664)	(2,456,988)	(2,997,398)	(19,820)	(3,017,218)	(2,466,241)	(2,998,774)	(3,130,150)
Net	49,732	(102,345)	226,449	44,997	-	44,997	363,155	105,402	53,091
Utility Fund	200								
Revenue	2,203,431	2,423,788	2,152,558	1,853,600	(275,000)	1,578,600	1,301,136	1,579,230	1,601,420
Expenditures	(2,727,271)	(2,171,375)	(2,437,230)	(1,853,594)	275,000	(1,578,594)	(1,168,077)	(1,560,759)	(1,580,795)
Net	(523,840)	252,413	(284,672)	6	-	6	133,059	18,471	20,625
Sherwood Shores Trust Fund	300								
Revenue	72,656	116,558	12,744	-	-	-	-	-	-
Expenditures	(77,922)	(162,272)	(15,274)	-	-	-	-	-	-
Net	(5,266)	(45,714)	(2,530)	-	-	-	-	-	-
Restricted Park Fund	350								
Revenue	22,387	96,375	62,458	301,770	-	301,770	69,630	95,211	281,170
Expenditures	(11,000)	(114,320)	(17,193)	(291,387)	-	(291,387)	(62,227)	(71,892)	(280,948)
Net	11,387	(17,945)	45,265	10,383	-	10,383	7,403	23,319	222
Hotel & Motel TAX	360								
Revenue	-	-	34,230	39,000	-	39,000	29,359	30,359	30,000
Expenditures	-	-	(1,540)	(35,500)	-	(35,500)	(2,005)	(26,005)	(12,000)
Net	-	-	32,690	3,500	-	3,500	27,354	4,354	18,000
Street Maintenance Sales Tax Fund	370								
Revenue	-	-	2,311	21,000	-	21,000	18,925	21,000	30,000
Expenditures	-	-	-	(21,000)	-	(21,000)	-	(21,000)	(30,000)
Net	-	-	2,311	-	-	-	18,925	-	-
City Cleanup Fund	380								
Revenue	-	-	19,778	22,000	-	22,000	21,782	25,936	38,500
Expenditures	-	-	(15,179)	(22,000)	-	(22,000)	(19,295)	(19,295)	(23,000)
Net	-	-	4,599	-	-	-	2,487	6,641	15,500
Debt Service Fund	400								
Revenue	1,075,813	1,096,942	798,290	971,869	-	971,869	861,720	860,871	896,387
Expenditures	(508,798)	(472,939)	(532,345)	(971,869)	-	(971,869)	(291,755)	(969,980)	(983,696)
Net	567,015	624,003	265,945	-	-	-	569,965	(109,109)	(87,309)
2010 Cert of Obligation Capital Proj.	500								
Revenue	-	-	-	-	-	-	-	-	-
Expenditures	-	(10,500)	(79,115)	-	-	-	(33,266)	(41,809)	-
Net	-	(10,500)	(79,115)	-	-	-	(33,266)	(41,809)	-
Utility Equipment Reserve	502								
Revenue	-	-	-	-	-	-	-	40,000	40,000
Expenditures	-	-	-	-	-	-	-	-	-
Net	-	-	-	-	-	-	-	40,000	40,000
CDBG Grant #713199-Kingswood Tank	502								
Revenue	-	-	-	-	316,250	316,250	45,000	57,688	258,563
Expenditures	-	-	-	-	(316,250)	(316,250)	(37,375)	(37,376)	(278,875)
Net	-	-	-	-	-	-	7,625	20,312	(20,312)
TOTAL - ALL FUNDS									
Revenue	5,880,663	5,991,982	5,765,806	6,251,634	61,070	6,312,704	5,176,948	5,814,471	6,359,281
Expenditures	(5,781,634)	(5,292,070)	(5,554,864)	(6,192,748)	(61,070)	(6,253,818)	(4,080,241)	(5,746,890)	(6,319,464)
Net	99,028	699,912	210,942	58,886	-	58,886	1,096,707	67,581	39,817

CONSOLIDATED EXPENDITURE BUDGET SUMMARY

The total adopted operating budget for FY 2014-2015 is \$6,319,464.



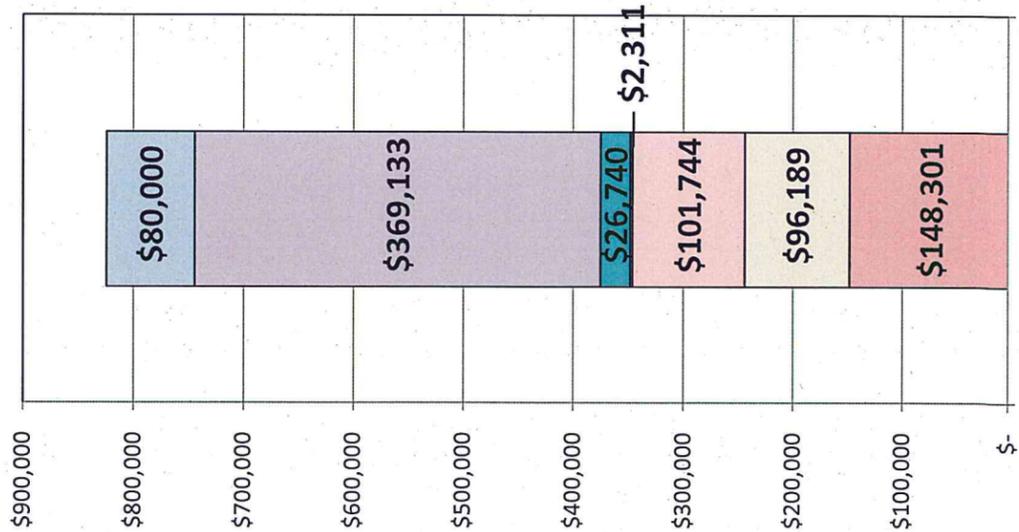
CONSOLIDATED EXPENDITURE BUDGET SUMMARY



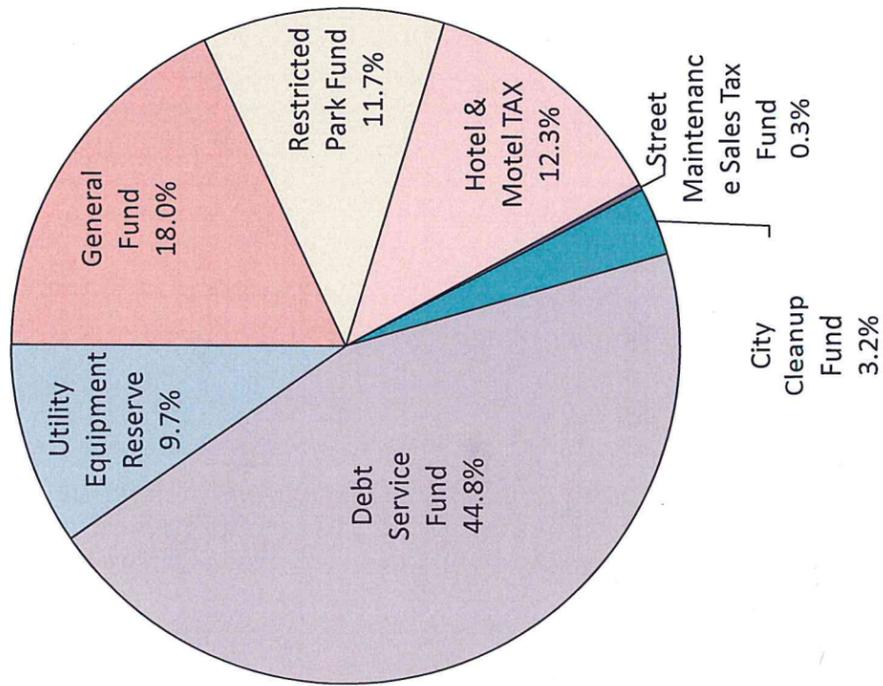
City of Granite Shoals
2014-2015
Fund Balance Summary

By Fund	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	2013-2014		July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
					BUDGET	AMENDMENTS			
General Fund	100								
Beginning Fund Balance	(184,028)	(134,296)	(236,641)	(10,192)	-	(10,192)	-	(10,192)	95,210
Revenues Over/(Under Expenditures)	49,732	(102,345)	226,449	44,997	-	44,997	363,155	105,402	53,091
Ending Fund Balance	(134,296)	(236,641)	(10,192)	34,805	-	34,805	363,155	95,210	148,301
Utility Fund	200								
Revenues Over/(Under Expenditures)	(523,840)	252,413	(284,672)	6	-	6	133,059	18,471	20,625
Sherwood Shores Trust Fund	300								
Beginning Fund Balance	53,510	48,244	2,530	-	-	-	-	-	-
Revenues Over/(Under Expenditures)	(5,266)	(45,714)	(2,530)	-	-	-	-	-	-
Ending Fund Balance	48,244	2,530	0	-	-	-	-	-	-
Restricted Park Fund	350								
Beginning Fund Balance	33,941	45,328	27,383	72,648	-	72,648	-	72,648	95,967
Revenues Over/(Under Expenditures)	11,387	(17,945)	45,265	10,383	-	10,383	7,403	23,319	222
Ending Fund Balance	45,328	27,383	72,648	83,031	-	83,031	7,403	95,967	96,189
Hotel & Motel TAX	360								
Beginning Fund Balance	-	-	46,700	79,390	-	79,390	-	79,390	83,744
Revenues Over/(Under Expenditures)	-	-	32,690	3,500	-	3,500	27,354	4,354	18,000
Ending Fund Balance	-	-	79,390	82,890	-	82,890	27,354	83,744	101,744
Street Maintenance Sales Tax Fund	370								
Beginning Fund Balance	-	-	-	2,311	-	2,311	-	2,311	2,311
Revenues Over/(Under Expenditures)	-	-	2,311	-	-	-	18,925	-	-
Ending Fund Balance	-	-	2,311	2,311	-	2,311	18,925	2,311	2,311
City Cleanup Fund	380								
Beginning Fund Balance	-	-	-	4,599	-	4,599	-	4,599	11,240
Revenues Over/(Under Expenditures)	-	-	4,599	-	-	-	2,487	6,641	15,500
Ending Fund Balance	-	-	4,599	4,599	-	4,599	2,487	11,240	26,740
Debt Service Fund	400								
Beginning Fund Balance	-	-	299,606	565,551	-	565,551	-	565,551	456,442
Revenues Over/(Under Expenditures)	567,015	624,003	265,945	-	-	-	569,965	(109,109)	(87,309)
Ending Fund Balance	567,015	624,003	565,551	565,551	-	565,551	569,965	456,442	369,133
2010 Cert of Obligation Capital Proj.	500								
Beginning Fund Balance	-	-	(10,500)	41,784	-	41,784	-	41,784	-
Revenues Over/(Under Expenditures)	-	(10,500)	(79,115)	-	-	-	(33,266)	(41,809)	-
Ending Fund Balance	-	(10,500)	(89,615)	41,784	-	41,784	(33,266)	(25)	-
Utility Equipment Reserve	502								
Beginning Fund Balance	-	-	-	-	-	-	-	40,000	40,000
Revenues Over/(Under Expenditures)	-	-	-	-	-	-	-	40,000	40,000
Ending Fund Balance	-	-	-	-	-	-	-	80,000	80,000
CDBGrant #713199-Kingswood Tank	505								
Beginning Fund Balance	-	-	-	-	-	-	-	-	20,312
Revenues Over/(Under Expenditures)	-	-	-	-	-	-	7,625	20,312	(20,312)
Ending Fund Balance	-	-	-	-	-	-	7,625	20,312	-
TOTAL - ALL FUNDS (except Utility Fund)									
Beginning Fund Balance	(96,577)	(40,724)	129,078	756,091	-	756,091	-	796,091	805,226
Revenues Over/(Under Expenditures)	622,868	447,499	495,614	58,880	-	58,880	963,648	49,110	19,192
Ending Fund Balance	526,291	406,775	624,692	814,971	-	814,971	963,648	845,201	824,418

**PROJECTED FUND BALANCES @ 9/30/2015
(excluding Utility Fund)**

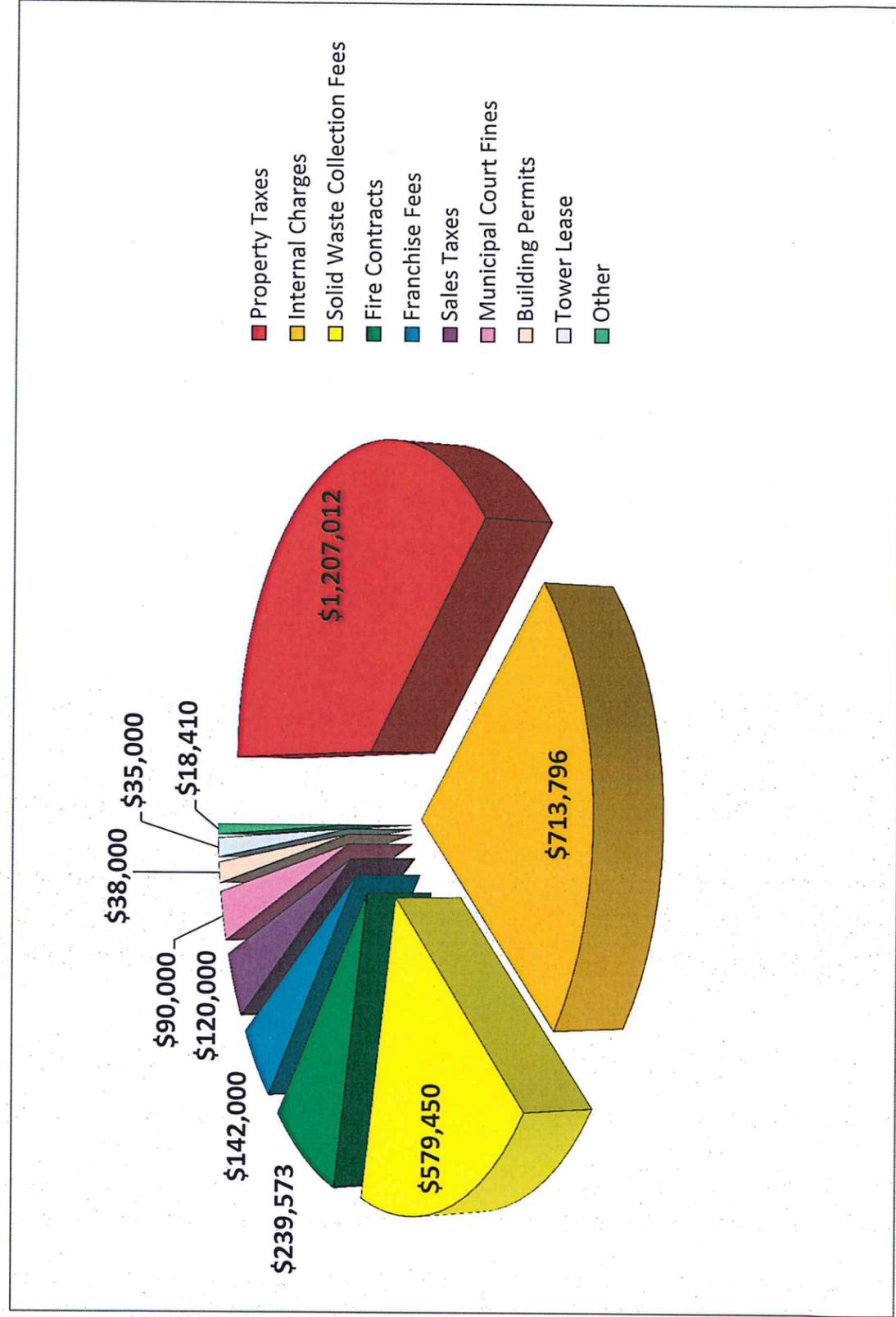


Consolidated Fund Balances

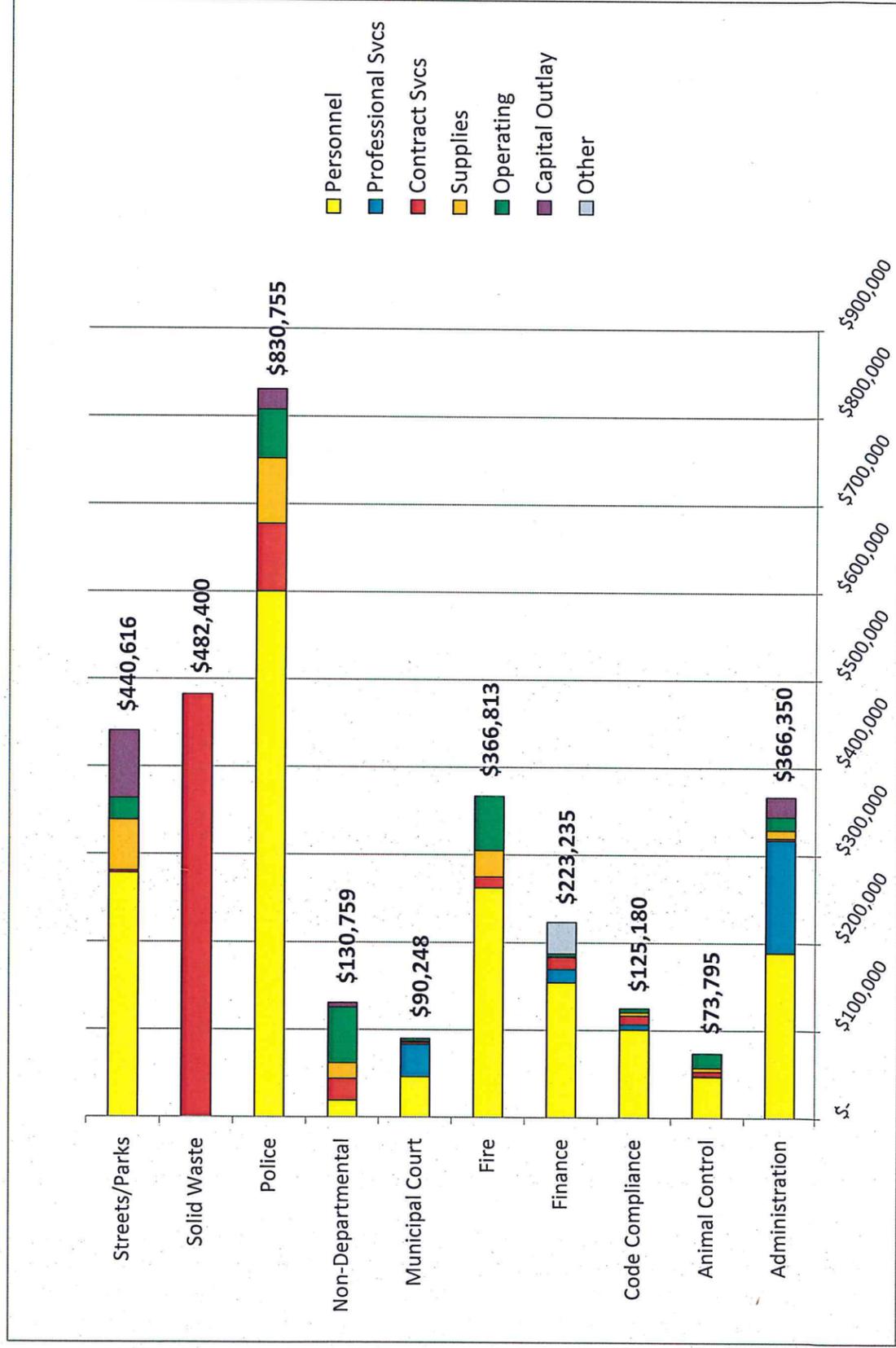


- Utility Equipment Reserve
- Debt Service Fund
- City Cleanup Fund
- Street Maintenance Sales Tax Fund
- Hotel & Motel TAX
- Restricted Park Fund
- General Fund

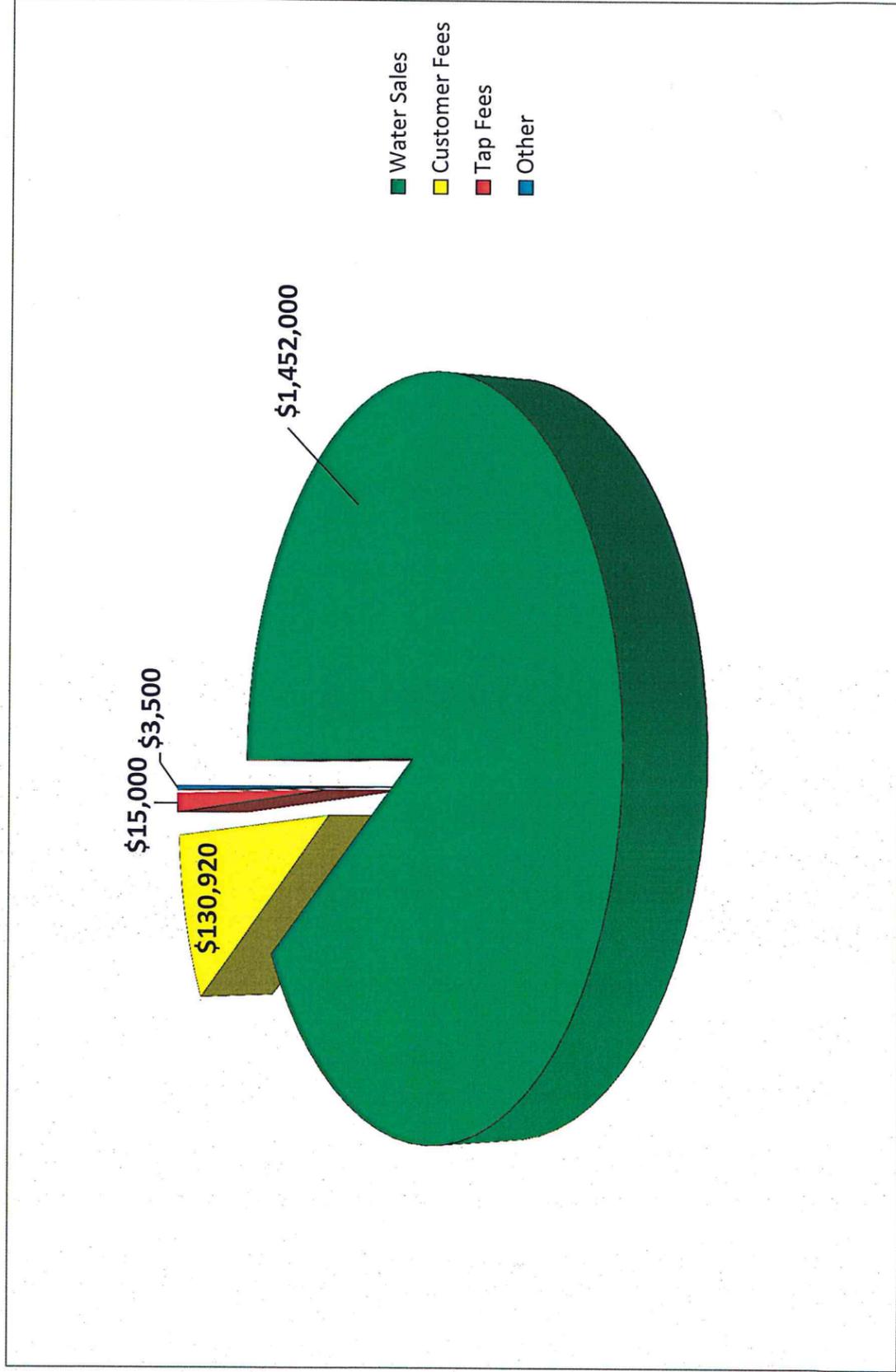
FY 2014-2015 REVENUE SOURCES - General Fund



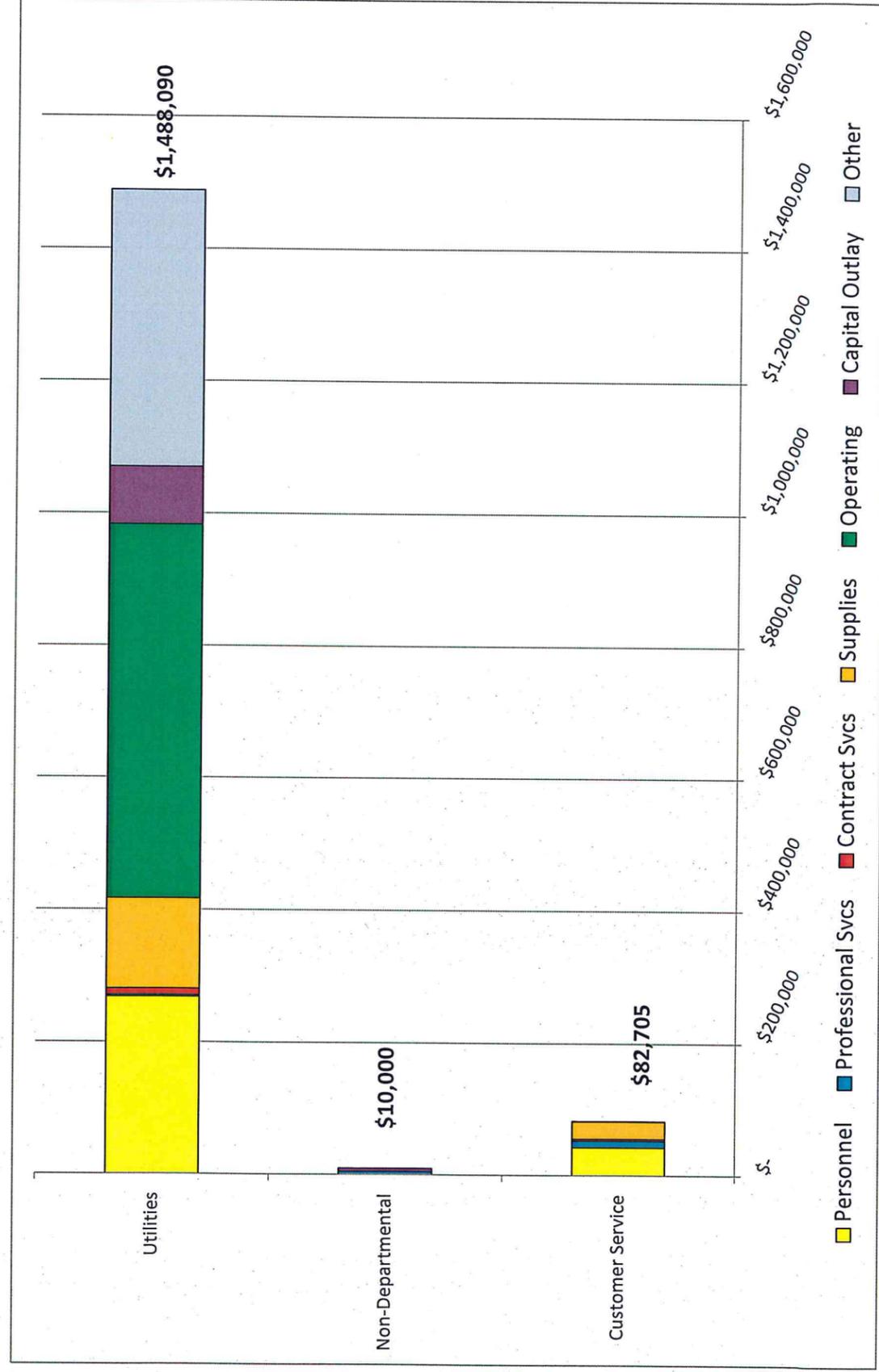
FY 2014-2015 EXPENDITURES - General Fund



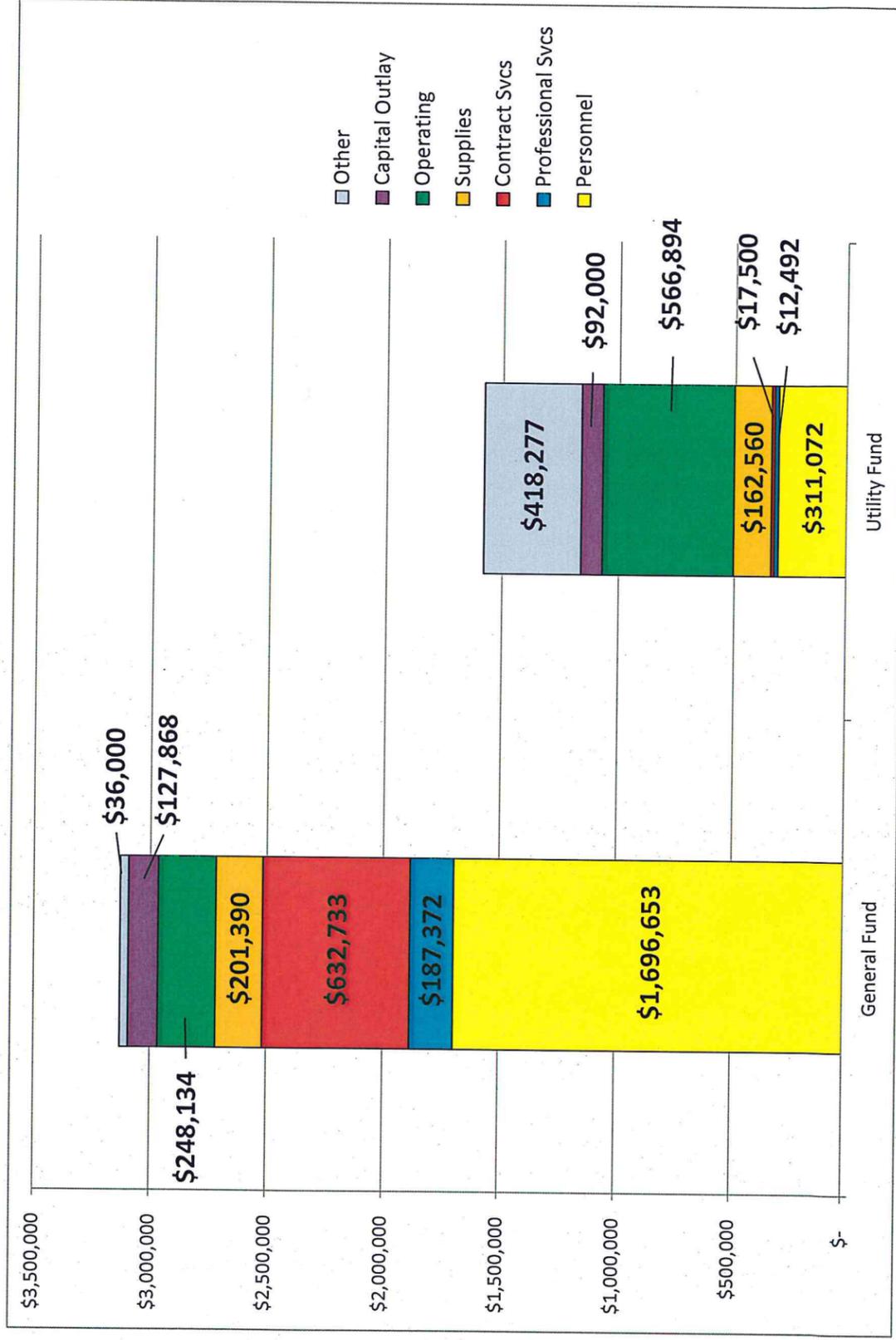
FY 2014-2015 REVENUE SOURCES - Utility Fund



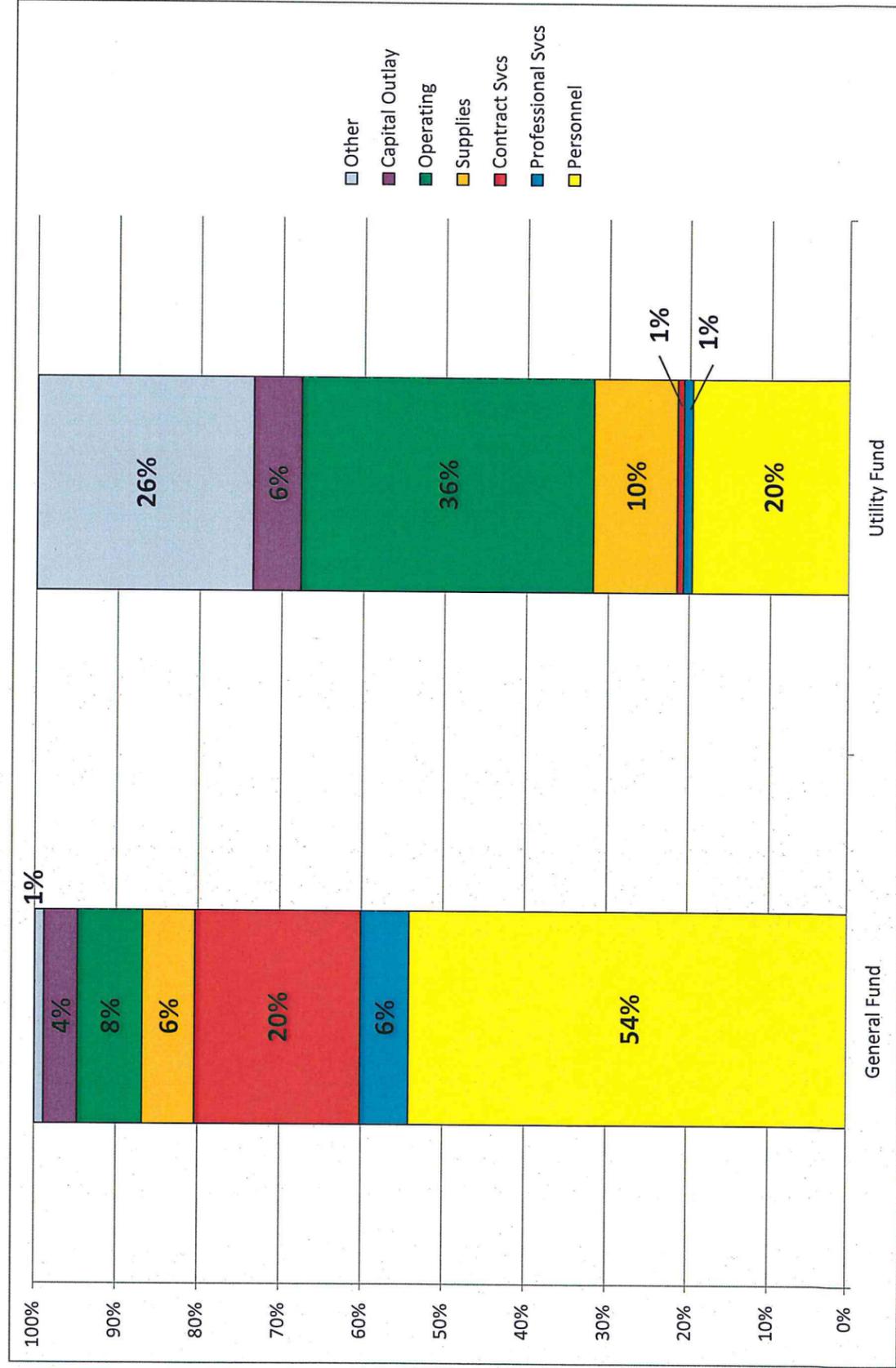
FY 2014-2015 EXPENDITURES - Utility Fund



FY 2014-2015 EXPENDITURES - Total Operating Funds by Category



FY 2014-2015 EXPENDITURES by Category as a Percent of Total



GENERAL FUND



The General Fund includes typical government activities which are funded through taxes, fees, and permits, and includes city administration, police services, fire protection, parks, and street maintenance. The General fund section includes revenue summary information, expenditure summary information, and departmental detail information.

CITY OF GRANITE SHOALS
2014-2015
100-GENERAL FUND

REVENUE	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
ADMINISTRATION									
<u>TAXES</u>									
100-460-4000 PROPERTY TAXES	690,902	715,803	1,024,898	1,118,737	-	1,118,737	1,108,900	1,114,693	1,197,012
100-460-4001 SALES TAX	81,112	85,814	95,754	108,500	-	108,500	84,771	100,771	120,000
100-460-4002 MIXED BEVERAGE TAX	301	304	336	300	-	300	750	750	500
100-460-4003 PROP TAXES PENALTY & INT	15,465	10,480	16,334	10,000	-	10,000	14,981	15,000	10,000
100-460-4006 HOTEL/MOTEL OCCUP TAX	14,017	33,019	-	-	-	-	-	-	-
TOTAL TAXES	801,797	845,420	1,137,322	1,237,537	-	1,237,537	1,209,402	1,231,214	1,327,512
<u>LICENSES & FEES</u>									
100-460-4100 FRANCHISE FEE	100,619	103,378	133,179	150,000	-	150,000	134,705	142,000	142,000
100-460-4061 TOWER LEASE	-	-	35,460	25,000	-	25,000	10,200	35,000	35,000
100-460-4120 DEV SERVICE PERMITS/FEES	59,746	38,543	32,183	36,500	-	36,500	35,718	38,000	35,000
100-460-4122 CODE ENFORCEMENT	1,255	600	-	-	-	-	-	-	-
100-460-4125 SUBDIVISION FEE	-	400	1,500	3,000	-	3,000	2,850	3,000	3,000
TOTAL LICENSES & FEES	161,619	142,921	202,322	214,500	-	214,500	183,473	218,000	215,000
<u>MISCELLANEOUS</u>									
100-460-4906 VACATION HOME RENTAL REGISTER	-	-	3,150	-	-	-	3,000	3,000	2,850
100-460-4907 SSTF STATEMENT/RELEASE FEES	-	-	-	-	-	-	4,670	4,700	700
100-460-4910 ADM MISCELLANEOUS INCOME	9,688	4,283	4,806	2,000	-	2,000	6,257	6,300	4,000
100-460-4981 INTEREST	1,061	1,109	3,057	1,200	-	1,200	3,048	3,000	3,000
TOTAL MISCELLANEOUS	10,749	5,392	11,013	3,200	-	3,200	16,975	17,000	10,550
TOTAL ADMINISTRATION	974,165	993,733	1,350,657	1,455,237	-	1,455,237	1,409,850	1,466,214	1,553,062
ANIMAL CONTROL									
<u>LICENSES & FEES</u>									
100-411-4101 DOG ADOPTION FEES	-	-	25	-	-	-	-	-	-
100-411-4102 ANIMAL LICENSE FEES	1,240	1,775	2,175	2,000	-	2,000	3,585	3,585	3,000
100-411-4105 HOLDING FEES	165	445	520	500	-	500	20	20	-
100-411-4106 VOLUNTARY SURRENDER FEE	480	700	335	500	-	500	375	375	-
100-411-4910 ANIMAL MISC. INCOME	25	-	-	-	-	-	-	-	-
TOTAL ANIMAL CONTROL	1,910	2,920	3,055	3,000	-	3,000	3,980	3,980	3,000
FIRE									
100-420-4500 COUNTY CONTRACT REVENUE	17,504	29,173	23,338	18,154	5,184	23,338	17,504	23,338	23,338
100-420-4505 FIRE PROTECTION CONTRACTS	20,050	88,422	205,816	205,816	-	205,816	207,441	205,816	216,235
100-420-4510 FIRE AUXILIARY REIMBURSEMENTS	-	-	-	-	351	351	351	351	-
100-420-4515 MISC INCOME	35	47	2,923	-	-	-	114	112	-
100-420-4551 REIMBURSEMENT FOR SERVICES	-	-	-	-	-	-	734	734	-
100-420-4825 GRANT- BRUSH TRUCK	-	78,000	-	-	-	-	-	-	-
100-420-4800 GRANT - PROTECTIVE CLOTHING	-	-	7,560	-	1,785	1,785	1,785	1,785	-
TOTAL FIRE	37,589	195,642	239,637	223,970	7,320	231,290	227,929	232,136	239,573
POLICE									
<u>LICENSES & FEES</u>									
00-470-4500 POLICE RESTR. EDUC. REVENUE	1,111	2,125	150	-	-	-	-	-	-
00-470-4505 TRANSFER FROM SEIZURES	-	-	-	-	1,150	1,150	1,150	1,150	-
00-470-4910 POLICE MISC. INCOME - SEIZURES	-	-	-	-	-	-	-	-	-
00-470-4975 CAPITAL LEASE PROCEEDS	-	79,484	-	-	-	-	-	-	-
00-470-4983 SALE OF ASSETS	2,644	774	-	-	11,350	11,350	11,350	11,350	-
TOTAL POLICE	3,755	82,383	150	-	12,500	12,500	12,500	12,500	-

CITY OF GRANITE SHOALS
2014-2015
100-GENERAL FUND

REVENUE	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
STREET & PARKS									
100-480-4500 COMMUNITY BUILDING RENTAL	-	-	-	-	-	-	285	385	360
100-480-4510 SSTF MEMBER ASSESSMENTS	-	-	-	9,000	-	9,000	3,484	3,500	2,000
100-480-4920 CULVERT REVENUE	6,451	2,537	481	-	-	-	2,526	2,526	2,000
TOTAL STREET & PARKS	6,451	2,537	481	9,000	-	9,000	6,295	6,411	4,360
MUNICIPAL COURT									
<u>COURT FINES & FEES</u>									
100-490-4300 MUNICIPAL COURT FEES	80,917	58,718	78,356	95,000	-	95,000	93,976	95,000	90,000
100-490-4410 COUNTY REIM-MAG.	50,886	-	-	-	-	-	-	-	-
TOTAL MUNICIPAL COURT	131,803	58,718	78,356	95,000	-	95,000	93,976	95,000	90,000
SOLID WASTE									
<u>FEES FOR SERVICE</u>									
100-495-4900 BULK TRASH DISPOSAL	-	-	557	-	-	-	1,190	1,190	-
100-495-4901 SANITATION FEES - RESIDENTIAL	-	-	-	504,579	-	504,579	436,603	529,025	519,000
100-495-4902 SANITATION FEES - COMMERCIAL	-	-	-	42,807	-	42,807	46,404	48,918	60,450
TOTAL SOLID WASTE	-	-	557	547,386	-	547,386	484,197	579,133	579,450
INTERNAL CHARGES									
100-460-4970 WATER FRANCHISE FEE	-	-	-	-	-	-	-	-	340,758
100-460-4971 WATER PILOT (PMT IN LIEU TAXES)	-	-	-	-	-	-	-	-	51,319
100-460-4978 G&A - SSTF & PARKS FUND	-	-	-	20,000	-	20,000	16,667	20,000	30,000
100-460-4979 TRANSFER FROM UTILITY FUND	1,119,729	691,514	775,544	453,802	-	453,802	379,835	453,802	-
100-460-4980 G&A - UTILITY FUND	230,973	230,873	235,000	235,000	-	235,000	194,167	235,000	291,719
TOTAL INTERNAL REVENUE	1,350,702	922,387	1,010,544	708,802	-	708,802	590,669	708,802	713,796
TOTAL REVENUE	2,506,376	2,258,319	2,683,437	3,042,395	19,820	3,062,215	2,829,396	3,104,176	3,183,241

GENERAL FUND

FUND BALANCE ANALYSIS

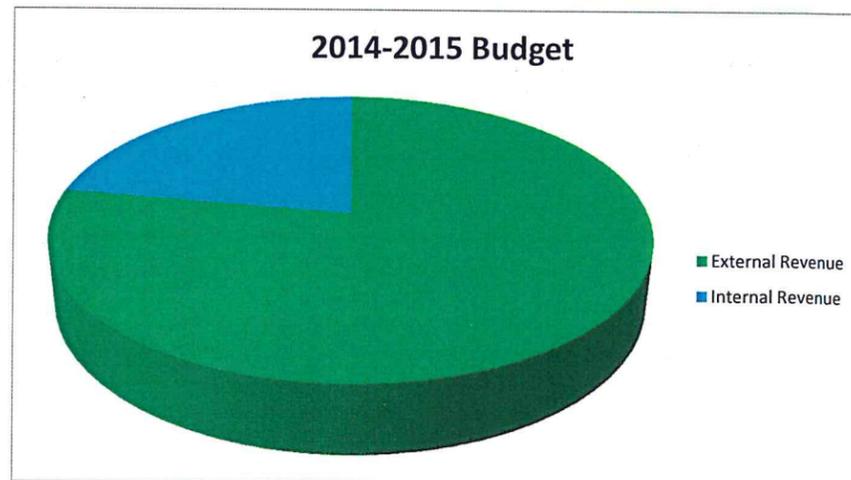
	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
		CURRENT BUDGET	PROJECTED YEAR END	
Beginning Fund Balance	(\$236,641)	(\$10,192)	(\$10,192)	\$95,210
TOTAL REVENUES	\$2,683,437	\$3,062,215	\$3,104,176	\$3,183,241
TOTAL EXPENDITURES	\$2,456,988	\$3,017,218	\$2,998,774	\$3,130,150
REVENUE OVER/(UNDER) EXPENDITURES	\$226,449	\$44,997	\$105,402	\$53,091
Ending Fund Balance	(\$10,192)	\$34,805	\$95,210	\$148,301

City of Granite Shoals
2014-2015
100 - GENERAL FUND

Revenue and Expense Summary	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
Beginning Fund Balance	(\$184,028)	(\$134,296)	(\$236,641)	(\$10,192)		(\$10,192)		(\$10,192)	\$95,210
REVENUE									
Revenue - External	1,155,674	1,335,932	1,672,893	2,333,593	19,820	2,353,413	2,238,727	2,395,374	2,469,445
Revenue - Internal	1,350,702	922,387	1,010,544	708,802	-	708,802	590,669	708,802	713,796
TOTAL REVENUE	2,506,376	2,258,319	2,683,437	3,042,395	19,820	3,062,215	2,829,396	3,104,176	3,183,241
EXPENDITURES									
Administration	359,855	368,585	333,614	345,633	(10,100)	335,533	284,185	331,809	366,350
Animal Control	53,856	49,274	65,488	72,187	-	72,187	54,471	72,552	73,795
Code Compliance	-	52,070	64,706	137,135	(1,700)	135,435	97,809	120,118	125,180
Finance	183,279	205,086	234,562	225,078	(1,998)	223,080	177,752	210,808	223,235
Fire	231,576	327,295	352,932	355,576	10,251	365,827	310,284	367,793	366,813
Municipal Court	120,266	75,282	90,265	90,624	(1,800)	88,824	72,818	87,896	90,248
Non-Departmental	83,845	111,165	96,827	96,600	19,042	115,642	105,032	120,176	130,759
Police	757,815	864,966	817,705	783,758	10,025	793,783	671,095	793,083	830,755
Solid Waste	-	-	-	468,803	-	468,803	396,582	475,966	482,400
Street/Parks	390,952	305,942	399,889	421,004	(3,900)	417,104	296,213	418,573	440,616
Settlement	275,200	1,000	1,000	1,000	-	1,000	-	-	-
TOTAL EXPENDITURES	2,456,644	2,360,664	2,456,988	2,997,398	19,820	3,017,218	2,466,241	2,998,774	3,130,150
REVENUE OVER/(UNDER) EXPENDITURES	49,732	(102,345)	226,449	44,997	-	44,997	363,155	105,402	53,091
Ending Fund Balance	(\$134,296)	(\$236,641)	(\$10,192)	\$34,805		\$34,805		\$95,210	\$148,301

City of Granite Shoals
2014-2015
100 - GENERAL FUND

REVENUE	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
External Sources									
Property Taxes	706,367	726,283	1,041,232	1,128,737	-	1,128,737	1,123,881	1,129,693	1,207,012
Solid Waste Collection Fees	-	-	557	547,386	-	547,386	484,197	579,133	579,450
Fire Contracts - Outside	37,554	117,595	229,154	223,970	5,184	229,154	224,945	229,154	239,573
Franchise Fees	100,619	103,378	133,179	150,000	-	150,000	134,705	142,000	142,000
Sales Taxes	81,112	85,814	95,754	108,500	-	108,500	84,771	100,771	120,000
Municipal Court Fines	131,803	58,718	78,356	95,000	-	95,000	93,976	95,000	90,000
Building Permits	59,746	38,543	32,183	36,500	-	36,500	35,718	38,000	35,000
Tower Lease	-	-	35,460	25,000	-	25,000	10,200	35,000	35,000
Sherwood Shores Trust Fund	-	-	-	9,000	-	9,000	8,154	8,200	2,700
Animal license fees/misc	1,910	2,920	3,055	3,000	-	3,000	3,980	3,980	3,000
Zoning/Platting/Variance Fees	-	400	1,500	3,000	-	3,000	2,850	3,000	3,000
Miscellaneous	9,688	4,283	4,806	2,000	-	2,000	6,257	6,300	4,000
Interest	1,061	1,109	3,057	1,200	-	1,200	3,048	3,000	3,000
Vacation Home Registrations	-	-	3,150	-	-	-	3,000	3,000	2,850
Mixed Beverage Tax	301	304	336	300	-	300	750	750	500
Community Building Rental	-	-	-	-	-	-	285	385	360
Code Enforcement	1,255	600	-	-	-	-	-	-	-
Culvert revenue	6,451	2,537	481	-	-	-	2,526	2,526	2,000
Grants - Fire Dept.	-	78,000	7,560	-	1,785	1,785	1,785	1,785	-
Misc. Income - Fire Dept.	35	47	2,923	-	351	351	1,199	1,197	-
Police Misc. -Seizures	-	-	-	-	1,150	1,150	1,150	1,150	-
Police Restricted Educ.	1,111	2,125	150	-	-	-	-	-	-
Capital Lease Proceeds	-	79,484	-	-	-	-	-	-	-
Hotel Occupancy Tax	14,017	33,019	-	-	-	-	-	-	-
Sale of Assets	2,644	774	-	-	11,350	11,350	11,350	11,350	-
External Revenue	1,155,674	1,335,932	1,672,893	2,333,593	19,820	2,353,413	2,238,727	2,395,374	2,469,445
Internal Sources									
Water Franchise Fee	-	-	-	-	-	-	-	-	340,758
General & Admin Chg - Water	230,973	230,873	235,000	235,000	-	235,000	194,167	235,000	291,719
Water PILOT (Payment in lieu tax)	-	-	-	-	-	-	-	-	51,319
General & Admin Chg - Parks Fund	-	-	-	20,000	-	20,000	16,667	20,000	30,000
Transfer from Utility Fund	1,119,729	691,514	775,544	453,802	-	453,802	379,835	453,802	-
Internal Revenue	1,350,702	922,387	1,010,544	708,802	-	708,802	590,669	708,802	713,796
TOTAL	2,506,376	2,258,319	2,683,437	3,042,395	19,820	3,062,215	2,829,396	3,104,176	3,183,241



ADMINISTRATION

DEPARTMENTAL MISSION STATEMENT

<p>City Manager</p> <ol style="list-style-type: none"> 1. Be responsible for Municipal operation 2. Stewardship of the city's assets including financial results and budget preparation 3. Act as liaison among council, citizens, staff, city boards and commissions 4. Professional leadership 	<p>City Secretary</p> <ol style="list-style-type: none"> 1. Support the city council, boards, committees and commissions 2. Record management 3. Codification of Ordinances 4. Human Resource management 5. Website enhancement and maintenance and information resource
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SERVICES PROVIDED

<p>City Manager</p> <p>Oversee the city operations Direct and supervise administration for all departments Support staff to obtain their objectives Prepare and recommend the annual budget Provide quarterly financial reports Interact with citizens All state laws and city ordinances are effectively enforced</p>	<p>City Secretary</p> <p>Give notice of all official public meeting Provide Human resource support and medical coverage Keeps minutes of the proceedings of all public official meeting Act as custodian of all official records of the city Hold and maintain the seal of the city Schedule and oversee all city election</p>
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FY 2013-2014 ACCOMPLISHMENTS

1. Hiring of city staff - Finance Director, two code compliance officers, court clerk, accounting clerk, two customer service representatives, water supervisor, three water techs, police officer, and animal control officer
2. Updating the city's personnel manual
3. Exceed the budget goals and increase fund balance in the General Fund, Water Fund and Restricted Park Fund.
4. Align priorities with city council
5. Develop and implement an effective code compliance strategy
6. Develop and implement plans and procedures for improving services to citizens
7. Codification of the city ordinance and available on the city website

FY 2014-2015 GOALS & OBJECTIVES

1. Continue to provide a safe Community
2. Continue to provide a safe and efficient Water supply to our residents
3. Continue to improve our customer service
4. Street maintenance and paving
5. Continue to improve the appearance of our city
6. Improve the City's financial stability
7. Hire and maintain a strong workforce
8. Improve Communications to our staff, city council and citizens of Granite Shoals
9. Encourage and promote business activities in the city

ADMINISTRATION

PERSONNEL SUMMARY

POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
City Manager	1	1	1	1	-	1	1	1	1
City Secretary	1	1	1	1	-	1	1	1	1
TOTAL	2	2	2	2	-	2	2	2	2

EXPENDITURE SUMMARY

OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 171,248	\$ 175,416	\$ 186,019	\$ 179,103	\$ (2,100)	\$ 177,003	\$ 150,719	\$ 177,003	\$ 188,416
Professional Services	\$ 145,707	\$ 148,042	\$ 121,587	\$ 133,870	\$ -	\$ 133,870	\$ 103,644	\$ 123,696	\$ 128,622
Contract Services	\$ 3,661	\$ 1,776	\$ 3,617	\$ 2,360	\$ -	\$ 2,360	\$ 2,361	\$ 1,968	\$ 2,360
Supplies	\$ 14,469	\$ 32,717	\$ 16,104	\$ 10,000	\$ -	\$ 10,000	\$ 9,274	\$ 9,621	\$ 9,200
Operating Expenses	\$ 17,641	\$ 9,932	\$ 6,181	\$ 10,300	\$ 2,000	\$ 12,300	\$ 18,187	\$ 19,521	\$ 14,952
Capital Outlay	\$ 7,129	\$ 701	\$ 106	\$ 10,000	\$ (10,000)	\$ -	\$ -	\$ -	\$ 22,800
Other	\$ 275,200	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -
TOTAL	\$ 635,055	\$ 369,585	\$ 334,614	\$ 346,633	\$ (10,100)	\$ 336,533	\$ 284,185	\$ 331,809	\$ 366,350

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

ADMINISTRATION EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-560-5002 CITY SECRETARY/HR MANAGER	55,979	54,435	65,642	58,870	-	58,870	49,702	58,870	63,000
100-560-5005 CITY MANAGER	60,624	96,590	60,690	90,000	-	90,000	76,154	90,000	95,200
100-560-5007 CM- CONTRACT	29,023	-	39,302	-	-	-	-	-	-
100-560-5015 PAYROLL TAX-ADMIN	11,300	10,964	8,236	11,389	-	11,389	10,172	11,389	12,102
100-560-5017 RETIREMENT-ADM	2,922	1,230	3,002	4,857	-	4,857	4,138	4,857	6,569
100-560-5018 HEALTH INSURANCE ADM	10,625	11,238	6,300	11,487	-	11,487	10,161	11,487	11,095
100-560-5020 WORKERS COMP-ADM	775	960	2,847	2,500	(2,100)	400	392	400	449
TOTAL PERSONNEL	171,248	175,416	186,019	179,103	(2,100)	177,003	150,719	177,003	188,416
PROFESSIONAL SERVICES									
100-560-5105 LEGAL EXPENSE	83,491	86,000	62,372	75,000	-	75,000	54,535	65,000	65,000
100-560-5115 EMS MARBLE FALLS	49,331	54,264	54,264	57,520	-	57,520	47,933	57,520	62,122
100-560-5120 GIS SERVICES	1,640	9,432	3,750	-	-	-	-	-	-
100-560-5191 CHRISTMAS BY THE HIGHWAY	3,586	745	-	-	-	-	-	-	-
100-560-5192 VETERANS DAY PARADE	509	-	-	-	-	-	-	-	-
100-560-5193 PUBLIC MEETINGS	1,674	330	596	250	-	250	9	9	-
100-560-5194 EMPLOYEE APPRECIATION DAY	487	651	470	600	-	600	742	742	1,000
100-560-5195 VOLUNTEER APPRECIATION DAY	270	-	135	500	-	500	425	425	500
100-560-5196 CITY WIDE CLEANUP	4,719	(3,379)	-	-	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES	145,707	148,042	121,587	133,870	-	133,870	103,644	123,696	128,622
CONTRACT SERVICES									
100-560-5200 ELECTION EXPENSE	2,181	696	1,707	1,000	-	1,000	601	608	1,000
100-560-5201 EMPLOYEE PHYSICALS	-	-	65	-	-	-	-	-	-
100-560-5220 SURETY BOND-ADMIN	1,480	400	960	960	-	960	1,080	960	960
100-560-5221 SURETY BOND-CITY COUNCIL	-	680	200	400	-	400	680	400	400
100-560-5225 PROPERTY & LIAB.-ADMIN	-	-	685	-	-	-	-	-	-
TOTAL CONTRACT SERVICES	3,661	1,776	3,617	2,360	-	2,360	2,361	1,968	2,360
SUPPLIES									
100-560-5320 CODIFICATION	550	6,675	8,582	5,000	-	5,000	5,320	5,320	5,000
100-560-5335 POSTAGE	-	989	76	100	-	100	-	-	-
100-560-5350 FUEL-ADMIN.	780	-	240	-	-	-	-	-	-
100-560-5370 OFFICE SUPPLIES-ADM	7,216	7,126	4,885	3,000	-	3,000	2,782	3,000	2,000
100-560-5371 SPENDING FROM SP. DEEDS	5,693	-	-	-	-	-	-	-	-
100-560-5373 CODE BOOKS & SUPPLIES	230	197	95	200	-	200	-	101	200
100-560-5394 RECORDS MANAGEMENT	-	-	-	-	-	-	-	-	1,000
100-560-5399 MISC EXPENSE-ADMIN	-	17,731	2,226	1,700	-	1,700	1,172	1,200	1,000
TOTAL SUPPLIES	14,469	32,717	16,104	10,000	-	10,000	9,274	9,621	9,200
OPERATING									
100-560-5405 CELL PHONE - ADM	2,187	-	349	-	-	-	299	450	600
100-560-5411 LEGAL NOTICES	1,204	896	3,137	2,500	-	2,500	5,368	5,500	5,000
100-560-5440 TRAVEL EXPENSE	1,435	454	589	800	-	800	68	550	800
100-560-5445 LICENSE FEES	-	-	-	-	-	-	51	52	52
100-560-5450 DUES & CERTIFICATIONS	3,452	1,444	1,798	2,000	-	2,000	3,199	2,600	2,500
100-560-5462 PROFESSIONAL DEVELOPMENT	1,001	619	347	2,000	-	2,000	934	1,500	1,500
100-560-5463 EDUCATION EXP. -COUNCIL/MAYOR	6,550	1,131	(110)	3,000	-	3,000	5,049	4,869	3,000
100-560-5464 VEHICLE REPAIR	244	-	50	-	-	-	-	-	-
100-560-5465 EQUIPMENT REPAIR	-	20	-	-	-	-	-	-	-
100-560-5466 BANKING FEES	1,063	4,104	15	-	-	-	-	-	-
100-560-5467 COUNCIL/MAYOR EXPENDITURES	-	1,257	-	-	2,000	2,000	-	-	-
100-560-5468 BUILDING MAINTENANCE	505	8	6	-	-	-	-	-	-
100-560-5469 COUNCIL/COMMITTEE INITIATIVES	-	-	-	-	-	-	3,219	4,000	1,500
TOTAL OPERATING	17,641	9,932	6,181	10,300	2,000	12,300	18,187	19,521	14,952
CAPITAL OUTLAY									
100-560-5650 CONTINGENCY	-	-	-	10,000	(10,000)	-	-	-	22,800
100-560-5700 COMPUTER EXPENSE-ADM	7,129	71	106	-	-	-	-	-	-
100-560-5730 IMPROVEMENTS	-	630	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	7,129	701	106	10,000	(10,000)	-	-	-	22,800
OTHER									
100-560-5800 LEGAL SETTLEMENTS	275,000	1,000	1,000	1,000	-	1,000	-	-	-
100-560-5932 BUILDING EQUIPMENT	200	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE & OTHER	275,200	1,000	1,000	1,000	-	1,000	-	-	-
TOTAL ADMINISTRATION	635,055	369,585	334,614	346,633	(10,100)	336,533	284,185	331,809	366,350

ANIMAL CONTROL

DEPARTMENTAL MISSION STATEMENT

To enhance the quality of life in the City through a proactive and professional level of police service; to maintain a strong commitment to excellence; to serve safety through integrity, trust and accountability; to treat all persons with respect, dignity and direct equality; and to build partnerships with the community to meet current and future challenges.

SERVICES PROVIDED

The police department is responsible for providing law enforcement services within the City of Granite Shoals. The police department promotes "Community Policing" which encourages community participation and partnership in targeting illegal drug activities, violent street crimes and other quality of life problems, thereby increasing community confidence in the department and reducing the community's fear of crime.

In addition to patrol of the city and surrounding Lake LBJ, the police department is staffed by officers who are highly trained in the areas of criminal investigations, evidence management, sex offender registration and tracking, emergency management and other highly specialized areas.

The department also provides assistance to other departments, boards, commission, and other entities of the City, and interacts professionally with other local, state and federal law enforcement jurisdictions.

FY 2013-2014 ACCOMPLISHMENTS

• From February 10 to July 2nd Officer Kirkpatrick has had a total of 450 calls for service, 486 citations, 122 warnings, impounded 236 animals at large (only 6 were reclaimed) and conducted 2 seizure warrants for neglected or abused animals.

FY 2014-2015 GOALS & OBJECTIVES

- Continue to provide a high level of professional service to the citizens of the City of Granite Shoals.
- Improve officer safety and prosecution of criminal offenders through implementation of new equipment and technology.
- Continue to develop and implement new policies and procedures based on Texas Police Chief's Association Best Practices.
- Provide staff with professional development opportunities to meet mandated training requirements and enhance levels of service.

• Officer Kirkpatrick will also be attending the 73rd Class of the Capital Area Council of Government Basic Peace Officers Course, where upon successful completion she will be a commissioned peace officer allowing her to further enforce the laws of The State of Texas regarding animal welfare.

ANIMAL CONTROL

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Animal Control Officer	1	1	1	1	-	1	1	1	1
TOTAL	1	1	1	1	-	1	1	1	1

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 44,929	\$ 39,959	\$ 43,569	\$ 48,772	\$ -	\$ 48,772	\$ 39,171	\$ 48,527	\$ 46,870
Professional Services	\$ 94	\$ 240	\$ 485	\$ 750	\$ -	\$ 750	\$ 900	\$ 900	\$ 750
Contract Services	\$ 3,071	\$ 2,728	\$ 3,272	\$ 4,515	\$ -	\$ 4,515	\$ 4,075	\$ 4,075	\$ 5,475
Supplies	\$ 743	\$ 855	\$ 945	\$ 4,650	\$ -	\$ 4,650	\$ 655	\$ 2,700	\$ 4,000
Operating Expenses	\$ 5,019	\$ 5,491	\$ 15,988	\$ 13,500	\$ -	\$ 13,500	\$ 9,670	\$ 16,350	\$ 16,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 53,856	\$ 49,274	\$ 64,259	\$ 72,187	\$ -	\$ 72,187	\$ 54,471	\$ 72,552	\$ 73,795

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015

100-GENERAL FUND

ANIMAL CONTROL EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-511-5001 ANIMAL CONTROL OFFICER	33,315	30,122	32,985	35,754	-	35,754	29,312	35,754	34,060
100-511-5010 OVERTIME-ANIMAL CONTROL	1,452	959	1,291	2,500	-	2,500	1,111	2,500	2,500
100-511-5015 PAYROLL TAX-ANIMAL	3,095	2,469	2,704	2,926	-	2,926	2,548	2,926	2,797
100-511-5017 RETIREMENT-ANIMAL	751	287	772	1,248	-	1,248	983	1,248	1,518
100-511-5018 HEALTH INS/DENTAL-ANIMAL	6,025	5,584	5,348	5,744	-	5,744	4,862	5,744	5,548
100-511-5020 WORKERS COMP-ANIMAL	291	538	469	600	-	600	355	355	447
TOTAL PERSONNEL	44,929	39,959	43,569	48,772	-	48,772	39,171	48,527	46,870
PROFESSIONAL SERVICES									
100-511-5167 VETERINARY FEES	94	240	485	750	-	750	900	900	750
CONTRACT SERVICES									
100-511-5201 EMPLOYEE PHYSICALS	-	-	-	-	-	-	150	150	150
100-511-5206 EMPLOYEE VACCINATIONS	-	-	-	500	-	500	-	-	500
100-511-5225 PROPERTY INSURANCE	571	228	697	615	-	615	525	525	525
100-511-5226 ANIMAL SHELTER CONTRACT	2,500	2,500	2,575	3,400	-	3,400	3,400	3,400	4,300
TOTAL CONTRACT SERVICES	3,071	2,728	3,272	4,515	-	4,515	4,075	4,075	5,475
SUPPLIES									
100-511-5335 POSTAGE - ANIMAL CONTROL	-	-	-	150	-	150	-	-	-
100-511-5368 ANIMAL FEED	-	-	-	250	-	250	-	250	250
100-511-5369 CONSUM/SUPPLIES	-	130	410	1,000	-	1,000	-	500	500
100-511-5372 EUTH. SUPPLIES	743	353	-	250	-	250	76	250	250
100-511-5392 UNIFORMS	-	-	-	500	-	500	579	700	500
100-511-5398 ANIMAL CAGE & TRAPS	-	372	535	1,000	-	1,000	-	1,000	1,000
100-511-5371 COMPUTER SUPPLIES	-	-	-	1,500	-	1,500	-	-	1,500
TOTAL SUPPLIES	743	855	945	4,650	-	4,650	655	2,700	4,000
OPERATING									
100-511-5404 ELECTRIC EXPENSE	1,900	2,300	1,883	2,500	-	2,500	1,640	2,500	2,500
100-511-5405 TELEPHONE EXPENSE	199	-	43	300	-	300	-	-	-
100-511-5408 FUEL	1,486	-	4,477	4,000	-	4,000	5,324	7,500	7,500
100-511-5460 PROFESSIONAL DEVELOPMENT	-	-	329	1,200	-	1,200	1,200	2,200	1,200
100-511-5464 VEHICLE REPAIR-ANIMAL	42	2,696	8,666	2,500	-	2,500	1,295	2,500	2,500
100-511-5468 BUILDING MAINTENANCE	1,392	494	590	3,000	-	3,000	211	1,650	3,000
TOTAL OPERATING	5,019	5,491	15,988	13,500	-	13,500	9,670	16,350	16,700
CAPITAL OUTLAY									
100-511-5909 VEHICLE PAYMENT	-	-	1,229	-	-	-	-	-	-
TOTAL ANIMAL CONTROL	53,856	49,274	65,488	72,187	-	72,187	54,471	72,552	73,795

CODE COMPLIANCE

DEPARTMENTAL MISSION STATEMENT

To fairly, reasonably, and with impartiality enforce the Building Codes, Municipal Codes and Zoning Ordinances of the City of Granite Shoals. Our goal is to ensure compliance for safe living and business operations, thereby protecting property, the quality of life and instilling pride in the community for all residents of the City of Granite Shoals.

SERVICES PROVIDED

Construction Services: Initial visit, site visits, plan review, permit issuance, inspections and Certificate of Occupancy

Replats: Initial visit with property owner, receive application from surveyor, review the application, process the application payment, complete application checklist, verify water line placement with the Utility Director, visit property and verify pin placement, make copies and forward to City Secretary to be placed on Planning & Zoning agenda

Fill Area: Initial visit with property owner, explain the process, determine ownership of fill area (Granite Shoals or LCRA), present application to owner, receive completed application and fill area appraisal, process payment, obtain official signatures and present completed application back to owner to be recorded

Building Maintenance

Code Enforcement: Enforce the City ordinances consistently while maintaining our objectives

FY 2013-2014 ACCOMPLISHMENTS

- Consistency in working with residents
- 138 open cases thru August 2014; 124 cases closed with 145 violations corrected; 8 dangerous buildings, 29 junk vehicles, 31 house numbers, 43 property maintenance, 10 living in recreational vehicle, 5 portable carport/RV covers removed
- Developed a junk boat removal program
- Pioneered relationships with LCRA, Pedernales Electric Coop, and surveyors to streamline the replat process
- Worked with Fire Department to adopt 2012 International Codes
- Assisted with development of the new permit fee schedule
- Developed tools such as a filing system for consistent follow-up with the residents
- Created forms and hand outs to better explain the communities expectation for the code compliance department
- Worked with City Planning and Zoning Commission on updating City zoning ordinances

FY 2014-2015 GOALS & OBJECTIVES

- Continue the momentum from our accomplishments made thru 2013 and 2014
- Maintain a consistent process for the enforcement of the codes and ordinances that follow the comprehensive plan
- Focus efforts on "clean-up" of the FM 1431 corridor
- Coordinate local resident involvement and continue the Pride in Neighborhood Campaign
- Increase closed cases 20% over prior fiscal year
- Launch new boat removal program

CODE COMPLIANCE

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Code Compliance Officer	-	1	2	2	-	2	2	2	2
Building Inspector	-	-	-	-	-	-	-	-	-
TOTAL	-	1	2	2	-	2	2	2	2

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ -	\$ 51,099	\$ 59,456	\$ 103,027	\$ (1,700)	\$ 101,327	\$ 76,341	\$ 97,405	\$ 100,580
Professional Services	\$ -	\$ -	\$ 935	\$ 14,000	\$ -	\$ 14,000	\$ 4,765	\$ 5,200	\$ 6,000
Contract Services	\$ -	\$ -	\$ -	\$ 10,000	\$ 50	\$ 10,050	\$ 10,146	\$ 10,000	\$ 10,000
Supplies	\$ -	\$ 624	\$ 1,975	\$ 4,000	\$ (50)	\$ 3,950	\$ 3,458	\$ 3,620	\$ 3,900
Operating Expenses	\$ -	\$ 347	\$ 2,340	\$ 6,108	\$ -	\$ 6,108	\$ 3,099	\$ 3,893	\$ 4,700
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 52,070	\$ 64,706	\$ 137,135	\$ (1,700)	\$ 135,435	\$ 97,809	\$ 120,118	\$ 125,180

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

CODE COMPLIANCE & DEVELOPMENT EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-550-5004 CODE COMPLIANCE OFFICER	-	40,716	40,934	41,548	-	41,548	27,594	35,464	37,706
100-550-5005 CODE COMPLIANCE OFFICER	-	-	5,600	38,002	-	38,002	32,092	41,000	40,384
100-550-5010 OVERTIME	-	-	162	1,000	-	1,000	1,340	1,500	1,500
100-550-5015 PAYROLL TAX	-	3,582	3,641	6,162	-	6,162	5,087	6,162	6,089
100-550-5017 RETIREMENT	-	287	1,363	2,628	-	2,628	1,986	2,700	3,305
100-550-5018 HEALTH INS	-	5,584	6,320	11,487	-	11,487	7,781	10,029	11,095
100-550-5020 WORKERS COMP	-	930	1,436	2,200	(1,700)	500	461	550	501
TOTAL PERSONNEL	-	51,099	59,456	103,027	(1,700)	101,327	76,341	97,405	100,580
PROFESSIONAL SERVICES									
100-550-5120 GIS SERVICES	-	-	-	5,000	-	5,000	-	-	-
100-550-5125 OUTSOURCING INSPECTIONS	-	-	-	8,000	-	8,000	4,215	4,500	5,000
100-550-5150 PLAT & ZONING FEES	-	-	935	1,000	-	1,000	550	700	1,000
TOTAL PROFESSIONAL SERVICES	-	-	935	14,000	-	14,000	4,765	5,200	6,000
CONTRACT SERVICES									
100-550-5201 EMPLOYEE PHYSICALS	-	-	-	-	50	50	49	-	-
100-550-5208 UNSAFE BUILDING PROGRAM	-	-	-	10,000	-	10,000	10,097	10,000	10,000
TOTAL CONTRACT SERVICES	-	-	-	10,000	50	10,050	10,146	10,000	10,000
SUPPLIES									
100-550-5350 FUEL	-	530	1,018	2,000	-	2,000	1,714	2,000	2,300
100-550-5370 OFFICE SUPPLIES	-	94	574	1,000	350	1,350	1,224	1,100	1,000
100-550-5371 COMPUTER SUPPLIES	-	-	-	1,000	(1,000)	-	-	-	-
100-550-5392 UNIFORMS	-	-	383	-	600	600	520	520	600
TOTAL SUPPLIES	-	624	1,975	4,000	(50)	3,950	3,458	3,620	3,900
OPERATING									
100-550-5405 CELL PHONE	-	347	588	2,208	-	2,208	1,384	1,650	1,700
100-550-5440 TRAVEL EXP.	-	-	-	500	-	500	95	200	500
100-550-5445 LICENSE AND CERTIFICATION FEES	-	-	537	1,000	(500)	500	-	200	500
100-550-5450 DUES	-	-	-	-	-	-	-	-	-
100-550-5462 PROFESSIONAL DEVELOPMENT	-	-	-	1,000	500	1,500	1,143	1,143	1,000
100-550-5464 VEHICLE REPAIR	-	-	1,215	1,400	-	1,400	477	700	1,000
TOTAL OPERATING	-	347	2,340	6,108	-	6,108	3,099	3,893	4,700
CAPITAL OUTLAY									
100-550-5701 CAMERAS	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-
TOTAL CODE COMPLIANCE	-	52,070	64,706	137,135	(1,700)	135,435	97,809	120,118	125,180

FINANCE

DEPARTMENTAL MISSION STATEMENT

To provide for financial integrity through responsible management as stewards of public funds

SERVICES PROVIDED

- | | | |
|--|---|--|
| <ul style="list-style-type: none"> • Accounting <ul style="list-style-type: none"> - General Ledger Accounting - Accounts Payable - Accounts Receivable - Cash Management/Investing - Payroll - Audit • Grants <ul style="list-style-type: none"> - Post Award Grant Administration - Grant Close-out - Grant Financial Monitoring • Other <ul style="list-style-type: none"> - Issues Garage Sale permits - Coordinates & maintains park reservations - Distributes all official City mail - Oversees pickup of weekly water samples by LCRA | <ul style="list-style-type: none"> • Budget <ul style="list-style-type: none"> - Budget Preparation - Proposed Budget Creation - Adopted Budget Creation - Analysis and Research - Budget Monitoring & Reporting • Information Technology <ul style="list-style-type: none"> - Liason with IT Contractor - Maintains INCODE updates - Oversees Computer Backups | <ul style="list-style-type: none"> • Purchasing <ul style="list-style-type: none"> - Assists with City-wide procurement - Assists with Purchasing Cooperatives - Monitors Compliance of Purchasing Policy - Maintains City Purchase Orders - Orders & Oversees supplies for City Hall • Building <ul style="list-style-type: none"> - Responsible for Building Security (including keys, security system, and camera system) - Monitors City Hall Janitorial Contract - Maintains potted plants in City Hall |
|--|---|--|

FY 2013-2014 ACCOMPLISHMENTS

- Awarded the Texas State Comptroller's SILVER Award for Financial Transparency
- Received an Unqualified Opinion on the City's Annual Audit for FY 2013 with minimal comments in the Management Letter
- Implemented a Payment Disbursement Schedule for Accounts Payable & Payroll
- Implemented new Cash Handling procedures to enhance internal controls
- Completed training in order to provide backup for Municipal Court
- Obtained a credit rating upgrade from Standard and Poor's from "BB+" to "BBB-" (investment grade)
- Completed issuance of Series 2014 Refunding Bonds with net savings of \$1,125,350
- Completed Public Funds Investment training for compliance with the Public Funds Investment Act
- Implemented Remote Deposit Capture services with City's depository bank - reducing need for daily travel to out-of-town bank location
- Improved City tracking to insure receipt of W-9s from all City vendors
- Facilitated the reconciliation of vendor statements which secured multiple refunds of overpayments to vendors
- Completed out-dated reconciliations of all City bank accounts and implemented timely monthly reconciliations
- Established new City account at Anthem Bank (local) and completed closure of all City accounts at American Bank
- Researched and presented findings on additional sales tax revenue options
- Identified a new revenue source with sales tax of telecommunication services
- Streamlined Budget Process
- Facilitated FY2015 Budget & Tax Rate Process with final adoption of both at the first Council Meeting in September

FY 2014-2015 GOALS & OBJECTIVES

- Continue to improve the City's Financial stability by improving the General Fund fund balance, funding the capital replacement plan, and continuing to improve the City's Standard & Poor's credit rating
- Continue to improve customer service and team work
- Review all Franchise Agreements
- Secure financing for the FY-2015 Capital bundle
- Negotiate a lower cost for Audit Services via the RFP process
- Research & Implement a new Purchasing Card Program & Policy
- Participate in enhancement of Information Technology contracted services
- Implement Disaster Recovery Services with INCODE
- Implement INCODE Positive Pay process to increase the City's fraud protection
- Facilitate the process for implementing Sales Tax for Property Tax Relief to be considered in the May 2015 general election
- Complete conversion of payroll payments to a fully electronic payment system with the added availability of Employee Pay Cards

FINANCE

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Director of Finance	1	1	1	1	-	1	1	1	1
Accountant	-	-	1	1	-	1	1	1	1
Administrative Assistant	1	1	1	1	-	1	1	1	1
TOTAL	2	2	3	3	-	3	3	3	3

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 80,935	\$ 107,453	\$ 150,384	\$ 155,767	\$ (1,998)	\$ 153,769	\$ 122,182	\$ 144,876	\$ 154,526
Professional Services	\$ 19,564	\$ 24,800	\$ 28,705	\$ 17,000	\$ -	\$ 17,000	\$ 17,000	\$ 17,000	\$ 15,000
Contract Services	\$ 330	\$ 160	\$ 540	\$ 13,580	\$ -	\$ 13,580	\$ 8,165	\$ 8,597	\$ 13,338
Supplies	\$ 3,419	\$ 2,203	\$ 3,353	\$ 1,500	\$ 400	\$ 1,900	\$ 1,762	\$ 1,900	\$ 1,500
Operating Expenses	\$ 6,224	\$ 3,080	\$ 1,830	\$ 2,640	\$ (400)	\$ 2,240	\$ 1,418	\$ 2,135	\$ 2,871
Capital Outlay	\$ 33,927	\$ 32,134	\$ 14,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 38,881	\$ 35,256	\$ 35,030	\$ 34,591	\$ -	\$ 34,591	\$ 27,225	\$ 36,300	\$ 36,000
TOTAL	\$ 183,279	\$ 205,086	\$ 234,562	\$ 225,078	\$ (1,998)	\$ 223,080	\$ 177,752	\$ 210,808	\$ 223,235

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

FINANCE EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-530-5001 FINANCE DIRECTOR	31,888	72,541	68,987	56,739	-	56,739	47,902	56,739	58,729
100-530-5002 CROSS CHARGE TO SSTF	-	(20,000)	-	-	-	-	-	-	-
100-530-5003 ACCOUNTANT	-	-	18,293	32,724	-	32,724	28,142	32,724	33,871
100-530-5006 ADMINISTRATIVE ASSIST	32,140	30,716	33,220	31,689	-	31,689	19,712	24,031	28,922
100-530-5010 OVERTIME	1,134	1,146	1,523	1,500	-	1,500	2,969	3,000	1,500
100-530-5015 PAYROLL TAX FINANCE	6,645	8,114	9,571	9,383	-	9,383	8,238	9,000	9,411
100-530-5017 RETIREMENT FINANCE	1,309	904	2,973	4,001	-	4,001	3,238	4,000	5,109
100-530-5018 HEALTH INS. FINANCE	7,432	12,389	13,173	17,231	-	17,231	11,668	15,069	16,643
100-530-5020 WORKERS COMP FINANCE	388	1,643	2,644	2,500	(1,998)	502	313	313	341
TOTAL PERSONNEL	80,935	107,453	150,384	155,767	(1,998)	153,769	122,182	144,876	154,526
PROFESSIONAL SERVICES									
100-530-5100 AUDITING FEES	19,564	24,800	28,705	17,000	-	17,000	17,000	17,000	15,000
CONTRACT SERVICES									
100-530-5201 EMP PHYSICALS FINANCE	130	-	260	-	-	-	237	237	-
100-530-5220 SURETY BOND - FINANCE	200	160	280	280	-	280	-	360	360
100-530-5230 INCODE MAINTENANCE	-	-	-	13,300	-	13,300	7,928	8,000	12,978
TOTAL CONTRACT SERVICES	330	160	540	13,580	-	13,580	8,165	8,597	13,338
SUPPLIES									
100-530-5350 FUEL	225	1,241	366	-	-	-	-	-	-
100-530-5370 OFFICE SUPPLIES FINANCE	3,194	962	2,687	1,500	400	1,900	1,762	1,900	1,500
100-530-5399 MISCELLANEOUS EXPENSE	-	-	300	-	-	-	-	-	-
TOTAL SUPPLIES	3,419	2,203	3,353	1,500	400	1,900	1,762	1,900	1,500
OPERATING									
100-530-5405 CELL PHONE	974	-	-	-	-	-	-	-	-
100-530-5440 TRAVEL FINANCE	453	433	363	200	100	300	338	400	1,326
100-530-5445 LICENSE FEES FINANCE	-	-	40	300	(100)	200	75	75	-
100-530-5450 DUES AND SUBS. FINANCE	100	140	160	140	-	140	-	160	195
100-530-5462 EDUC. EXP FINANCE	1,486	1,564	747	1,000	(200)	800	453	800	750
100-530-5466 BANKING FEES	3,210	943	520	1,000	(200)	800	552	700	600
TOTAL OPERATING	6,224	3,080	1,830	2,640	(400)	2,240	1,418	2,135	2,871
CAPITAL OUTLAY									
100-530-5700 COMPUTER EXPENSE FINANCE	189	-	-	-	-	-	-	-	-
100-530-5701 OFFICE FURNITURE FINANCE	-	-	-	-	-	-	-	-	-
100-530-5727 INCODE	33,738	32,134	14,720	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	33,927	32,134	14,720	-	-	-	-	-	-
OTHER									
100-530-5900 TAX COLLECTION FEES	38,881	35,256	35,030	34,591	-	34,591	27,225	36,300	36,000
TOTAL FINANCE	183,279	205,086	234,562	225,078	(1,998)	223,080	177,752	210,808	223,235

FIRE

DEPARTMENTAL MISSION STATEMENT

The Granite Shoals Fire Department has been established to serve the needs of the community by providing Fire, Rescue, EMS and Haz-Materials situation mitigation. The Granite Shoals Fire Department proudly services the community with professionalism and safety oriented attitudes.

SERVICES PROVIDED

1. Fire Fighting (structures, vehicle and wild land)
2. First Responder (First aid and CPR)
3. Hazardous Materials Mitigation
4. Rescue of Persons (vehicle extraction, building extraction, water and high angle rescues)
5. Public Service Calls (smoke investigation, parades, public education, hydrant inspections and fir safety inspections)
6. Work with other City Departments to achieve a safer City
7. Monthly Reports, Notification of Activities

FY 2013-2014 ACCOMPLISHMENTS

- Complete 2014 ISO Audit
- Texas Fire Commission Inspection of Facilities
- Replace tires on Tender S240
- Replace 800 feet of fire hoses
- Extensive remodel of Fire Station Training Room
- Adopted 2012 Internal Fire Code

FY 2014-2015 GOALS & OBJECTIVES

- Replace outdated equipment
- Improve training of Volunteer and Paid Firefighters
- Establish a Medical Director to allow responders to provide advanced Level Patient care
- Increase Safety Awareness and Programs to minimize accidents and injuries
- Continue to work with the City Building Officials in applying new building and fire code requirements
- Fiscal Responsibility

FIRE

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Fire Chief	1	1	1	1	-	1	1	1	1
Assistant Fire Chief	-	1	1	1	-	1	1	1	1
Firefighters	-	-	2	2	-	2	2	2	2
TOTAL	1	2	4	4	-	4	4	4	4

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 137,815	\$ 148,763	\$ 238,367	\$ 257,560	\$ 2,066	\$ 259,626	\$ 223,450	\$ 254,626	\$ 262,060
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services	\$ 4,721	\$ 2,596	\$ 5,166	\$ 5,016	\$ 6,049	\$ 11,065	\$ 10,377	\$ 11,469	\$ 12,453
Supplies	\$ 23,427	\$ 36,264	\$ 49,436	\$ 26,950	\$ 100	\$ 27,050	\$ 24,075	\$ 27,346	\$ 30,300
Operating Expenses	\$ 59,648	\$ 48,498	\$ 59,963	\$ 62,050	\$ (1,964)	\$ 60,086	\$ 44,373	\$ 60,343	\$ 62,000
Capital Outlay	\$ 5,965	\$ 91,173	\$ -	\$ 4,000	\$ 4,000	\$ 8,000	\$ 8,009	\$ 14,009	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 231,576	\$ 327,295	\$ 352,932	\$ 355,576	\$ 10,251	\$ 365,827	\$ 310,284	\$ 367,793	\$ 366,813

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

FIRE EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-520-5001 FIRE CHIEF	60,745	59,865	62,672	63,612	-	63,612	53,705	63,612	65,843
100-520-5002 FIREFIGHTER/EMT 1	57,582	55,375	46,925	35,526	-	35,526	30,336	35,526	36,761
100-520-5003 FIREFIGHTER - P.T.	-	-	5,488	15,000	-	15,000	8,700	10,000	10,000
100-520-5004 ASSISTANT FIRE CHIEF	-	11,756	45,807	45,233	-	45,233	40,717	45,233	46,810
100-520-5005 FIRE FIGHTER/EMT 2	-	-	21,749	35,526	-	35,526	30,899	35,526	36,761
100-520-5010 OVERTIME	-	983	10,863	12,000	-	12,000	10,656	12,000	12,000
100-520-5015 PAYROLL TAX-FIRE	10,840	10,154	15,127	15,828	-	15,828	14,152	15,828	16,308
100-520-5017 RETIREMENT-FIRE	1,411	719	5,121	6,261	-	6,261	5,399	6,261	8,229
100-520-5018 HEALTH INS/DENTAL-FIRE	6,025	6,997	19,761	22,974	-	22,974	22,844	22,974	22,191
100-520-5020 WORKERS COMP-FIRE	1,212	2,914	4,854	5,600	2,066	7,666	6,042	7,666	7,157
TOTAL PERSONNEL	137,815	148,763	238,367	257,560	2,066	259,626	223,450	254,626	262,060
CONTRACT SERVICES									
100-520-5201 EMPLOYEE PHYSICALS	-	65	260	1,000	-	1,000	-	-	1,000
100-520-5207 DISPATCH FEES	-	-	-	16	5,184	5,200	3,888	5,200	5,184
100-520-5210 EMERGENCY MANAGEMENT	150	202	-	-	-	-	-	-	-
100-520-5225 PROPERTY & LIABILITY INS	4,571	2,329	4,906	4,000	865	4,865	6,489	6,269	6,269
TOTAL CONTRACT SERVICES	4,721	2,596	5,166	5,016	6,049	11,065	10,377	11,469	12,453
SUPPLIES									
100-520-5335 POSTAGE-FIRE	105	34	22	100	-	100	52	100	100
100-520-5350 GASOLINE/OIL	12,119	12,932	14,762	13,000	-	13,000	11,705	13,500	14,000
100-520-5370 OFFICE SUPPLIE-FIRE	2,894	3,820	3,029	3,000	1,300	4,300	3,461	4,000	3,000
100-520-5374 MEDICAL SUPPLIES	1,213	559	1,423	1,500	-	1,500	411	1,300	1,500
100-520-5392 UNIFORMS-FIRE	4,389	2,833	3,422	2,750	300	3,050	3,159	3,159	3,500
100-520-5396 PROTECTIVE CLOTHING	2,706	16,085	26,778	5,000	-	5,000	5,210	5,210	5,000
100-520-5397 FIRE SUPPLIES	-	-	-	1,600	(1,500)	100	77	77	3,200
TOTAL SUPPLIES	23,427	36,264	49,436	26,950	100	27,050	24,075	27,346	30,300
OPERATING									
100-520-5404 ELECTRIC EXPENSE-FIRE	10,817	11,783	10,281	10,000	-	10,000	10,749	13,000	13,000
100-520-5405 CELL PHONE-FIRE	3,183	2,507	1,677	1,500	-	1,500	1,605	2,200	1,750
100-520-5406 LAND LINE PHONE FIRE	1,758	1,336	1,377	1,500	-	1,500	1,152	1,069	1,000
100-520-5410 PAGERS/RADIOS-FIRE	2,309	54	961	1,000	-	1,000	32	1,000	1,500
100-520-5411 EMERGENCY MANAGEMENT	604	753	544	750	-	750	289	210	-
100-520-5412 BUNKER GEAR INSPECTIONS	4,300	3,258	3,430	4,000	-	4,000	-	4,000	4,000
100-520-5450 DUES & SUBSCRIPTIONS	2,509	3,090	3,413	3,500	600	4,100	4,254	4,100	6,500
100-520-5460 TRAINING/TRAVEL	1,812	1,923	5,395	2,000	2,136	4,136	3,779	3,779	3,000
100-520-5461 HOSE INSPECTION & TEST	-	1,263	1,120	1,500	-	1,500	1,010	1,010	1,500
100-520-5462 PUMP INSPECTION & TEST	-	1,150	1,150	1,400	-	1,400	1,050	1,050	1,250
100-520-5463 LADDER INSPECTION & TEST	-	636	456	750	-	750	450	450	500
100-520-5464 SCBA INSPECTION & TEST	-	1,704	2,172	2,500	-	2,500	1,702	1,702	2,000
100-520-5465 FIRE HYDRANT INSPECT & TEST	-	230	123	400	-	400	373	373	500
100-520-5466 EQUIPMENT MAINTENANCE	30,391	15,530	22,810	27,000	(4,700)	22,300	14,494	22,600	22,000
100-520-5468 BUILDING MAINT	1,360	2,588	4,351	3,500	-	3,500	3,209	3,500	3,000
100-520-5471 AIR MONITORING MAINT	604	693	703	750	-	750	225	300	500
TOTAL OPERATING	59,648	48,498	59,963	62,050	(1,964)	60,086	44,373	60,343	62,000
CAPITAL OUTLAY									
100-520-5705 BRUSH TRUCK	-	86,670	-	-	-	-	-	-	-
100-520-5708 FIRE TRUCK	-	-	-	-	-	-	-	-	-
100-520-5714 NEW EQUIPMENT	5,965	4,503	-	4,000	4,000	8,000	8,009	14,009	-
100-520-5714 ICE MACHINE	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL	5,965	91,173	-	4,000	4,000	8,000	8,009	14,009	-
TOTAL FIRE	231,576	327,295	352,932	355,576	10,251	365,827	310,284	367,793	366,813

MUNICIPAL COURT

DEPARTMENTAL MISSION STATEMENT

To administer timely justice with equality, fairness, and integrity through the use of efficient case flow management practices and the responsible use of resources.

SERVICES PROVIDED

- Case flow management & Timely Disposition of cases
- Informational Services
- Mandatory State Reporting
- City collection activities

FY 2013-2014 ACCOMPLISHMENTS

- Discovered and processed 488 delinquent cases
- Organized files and court processes for efficient, timely processing
- Brought all state reporting into compliance
- Setup automation of all court processes and forms
- Implemented a new process for issuing warrants
- Established a jury database and "Official Jury Summons" template for jury trials
- Prepared a Juror Handbook
- Created a "Court Procedure Brochure"
- Created and implemented use of a new defendant notice process for "Failure to Appear" on original court date
- Improved privacy compliance of court records with purchase of an in-office printer/copier
- Completed training to assist with utility payment processing

FY 2014-2015 GOALS & OBJECTIVES

- Obtain Court Clerk Level 2 Certification
- Explore techniques, develop and implement in-house collection processes
- Continue revising court procedures and practices to maximize efficiency and effectiveness of the Court department
- Attend 2015 Legislative Update in August
- Continue to improve customer service and team work

MUNICIPAL COURT

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR-END	2014-2015 BUDGET
Municipal Court Clerk	1	1	1	1	-	1	1	1	1
Municipal Judge	1	1	1	1	(1)	-	-	-	-
City Prosecutor	1	-	-	-	-	-	-	-	-
TOTAL	3	2	2	2	(1)	1	1	1	1

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR-END	2014-2015 BUDGET
Personnel Services	\$ 91,438	\$ 58,823	\$ 66,002	\$ 64,564	\$ (12,300)	\$ 52,264	\$ 44,311	\$ 51,862	\$ 46,416
Professional Services	\$ 7,865	\$ 9,912	\$ 19,193	\$ 19,000	\$ 10,500	\$ 29,500	\$ 23,293	\$ 29,500	\$ 37,000
Contract Services	\$ 50	\$ 160	\$ 2,151	\$ 3,260	\$ (450)	\$ 2,810	\$ 2,274	\$ 2,534	\$ 2,160
Supplies	\$ 684	\$ 706	\$ 896	\$ 1,300	\$ 450	\$ 1,750	\$ 1,479	\$ 1,500	\$ 1,672
Operating Expenses	\$ 3,177	\$ 1,144	\$ 1,995	\$ 2,500	\$ -	\$ 2,500	\$ 1,461	\$ 2,500	\$ 3,000
Capital Outlay	\$ 17,052	\$ 4,537	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 120,266	\$ 75,282	\$ 90,265	\$ 90,624	\$ (1,800)	\$ 88,824	\$ 72,818	\$ 87,896	\$ 90,248

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

MUNICIPAL COURT EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-590-5001 JUDGE	6,705	14,903	17,940	18,000	(10,500)	7,500	8,280	8,280	-
100-590-5002 MUNICIPAL COURT CLERK	31,698	30,622	32,504	32,259	-	32,259	27,751	33,000	34,964
100-590-5003 MAGISTRATE	30,011	-	-	-	-	-	-	-	-
100-590-5010 OVERTIME-COURT	4,000	2,088	2,389	1,500	-	1,500	1,227	1,500	1,500
100-590-5015 PAYROLL TAX-COURT	7,248	3,794	4,242	3,960	-	3,960	3,141	3,960	2,790
100-590-5017 RETIREMENT-COURT	1,386	293	904	1,101	-	1,101	863	1,101	1,514
100-590-5018 HEALTH INSURANCE COURT	10,220	5,584	5,834	5,744	-	5,744	2,917	3,889	5,548
100-590-5020 WORKERS COMP-COURT	170	1,539	2,189	2,000	(1,800)	200	132	132	100
TOTAL PERSONNEL	91,438	58,823	66,002	64,564	(12,300)	52,264	44,311	51,862	46,416
PROFESSIONAL SERVICES									
100-590-5105 ATTORNEYS FEES	7,865	9,705	18,000	18,000	-	18,000	15,000	18,000	18,000
100-590-5106 MUNICIPAL JUDGE SERVICES	-	-	-	-	10,500	10,500	7,500	10,500	18,000
100-590-5121 ETS FEES	-	207	1,193	1,000	-	1,000	793	1,000	1,000
TOTAL PROFESSIONAL SERVICES	7,865	9,912	19,193	19,000	10,500	29,500	23,293	29,500	37,000
CONTRACT SERVICES									
100-590-5201 EMPLOYEE PHYSICALS	-	-	-	-	-	-	35	35	-
100-590-5209 JURY DUTY PAY	-	-	-	100	-	100	-	100	100
100-590-5220 SURETY BOND - COURT	50	160	160	160	-	160	-	160	160
100-590-5230 INCODE MAINTENANCE	-	-	1,991	3,000	(450)	2,550	2,239	2,239	1,900
TOTAL CONTRACT SERVICES	50	160	2,151	3,260	(450)	2,810	2,274	2,534	2,160
SUPPLIES									
100-590-5325 COPIER EXPENSE	-	-	-	-	-	-	-	-	672
100-590-5335 POSTAGE-COURT	215	36	118	500	-	500	415	500	500
100-590-5370 OFFICE SUPPLIES/COURT	469	670	778	800	450	1,250	1,064	1,000	500
TOTAL SUPPLIES	684	706	896	1,300	450	1,750	1,479	1,500	1,672
OPERATING									
100-590-5404 ELECTRIC EXPENSE-COURT	1,850	-	-	-	-	-	-	-	-
100-590-5405 TELEPHONE EXPENSE	67	-	-	-	-	-	-	-	-
100-590-5440 TRAVEL EXPENSE-COURT	795	500	710	1,000	-	1,000	691	1,000	1,500
100-590-5450 DUES & CERTIFICATIONS	-	119	-	500	-	500	320	500	500
100-590-5460 TRAINING EXP-COURT	466	525	1,285	1,000	-	1,000	450	1,000	1,000
TOTAL OPERATING	3,177	1,144	1,995	2,500	-	2,500	1,461	2,500	3,000
CAPITAL OUTLAY									
100-590-5700 COMPUTER EXPENSE	1,565	-	-	-	-	-	-	-	-
100-590-5702 OFFICE EQUIPMENT	127	-	28	-	-	-	-	-	-
100-590-5727 INCODE SOFTWARE	15,360	4,537	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	17,052	4,537	28	-	-	-	-	-	-
TOTAL MUNICIPAL COURT	120,266	75,282	90,265	90,624	(1,800)	88,824	72,818	87,896	90,248

NON-DEPARTMENTAL

DEPARTMENTAL MISSION STATEMENT

To provide funding and support for City Hall operations, city-wide administrative costs, and employee related programs

SERVICES PROVIDED

- Provide internal support for all City departments

FY 2013-2014 ACCOMPLISHMENTS

- Upgraded City Hall security camera system with additional cameras for expanded security including 4 outdoor cameras
- Upgraded City Hall computer server to insure continued security protection and reduce vulnerability of the City's financial system

FY 2014-2015 GOALS & OBJECTIVES

NON-DEPARTMENTAL

PERSONNEL SUMMARY

POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
N/A	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

EXPENDITURE SUMMARY

OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,089
Professional Services	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services	\$ -	\$ 17,022	\$ 18,755	\$ 13,500	\$ 11,042	\$ 24,542	\$ 25,825	\$ 26,422	\$ 24,922
Supplies	\$ 12,040	\$ 20,088	\$ 16,046	\$ 14,100	\$ -	\$ 14,100	\$ 16,557	\$ 20,560	\$ 18,068
Operating Expenses	\$ 64,773	\$ 74,055	\$ 61,980	\$ 69,000	\$ 3,000	\$ 72,000	\$ 57,646	\$ 68,190	\$ 63,680
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,004	\$ 5,004	\$ 5,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 76,813	\$ 111,165	\$ 96,827	\$ 96,600	\$ 19,042	\$ 115,642	\$ 105,032	\$ 120,176	\$ 130,759

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

NON-DEPARTMENTAL EXPENDITURES	2010-2011	2011-2012	2012-2013	CURRENT	BUDGET	2013-2014	July Y-T-D	PROJECTED	2014-2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDMENTS	AMENDED BUDGET	ACTUAL	YEAR END	BUDGET
PERSONNEL									
100-500-5009 CM PAYROLL ADJUSTMENTS	-	-	-	-	-	-	-	-	19,089
PROFESSIONAL SERVICES									
100-500-5196 CITY WIDE CLEANUP	-	-	46	-	-	-	-	-	-
CONTRACT SERVICES									
100-500-5210 IT SUPPORT	-	8,167	4,482	6,000	-	6,000	6,903	7,500	6,000
100-500-5215 WEBSITE HOSTING	-	8,855	14,273	7,500	-	7,500	7,881	7,881	7,881
100-500-5225 PROPERTY & LIABILITY INS	-	-	-	-	11,042	11,042	11,041	11,041	11,041
TOTAL CONTRACT SERVICES	-	17,022	18,755	13,500	11,042	24,542	25,825	26,422	24,922
SUPPLIES									
100-500-5325 COPIER EXPENSE	4,200	10,246	9,050	7,000	-	7,000	9,637	12,000	9,500
100-500-5335 POSTAGE	2,630	3,432	803	1,500	-	1,500	1,350	1,500	1,500
100-500-5362 CUSTODIAN SERVICE	5,027	5,484	5,484	5,000	-	5,000	4,570	5,560	5,568
100-500-5365 CUSTODIAN SUPPLIES	183	926	709	600	-	600	295	500	500
100-500-5370 OFFICE SUPPLIES	-	-	-	-	-	-	705	1,000	1,000
TOTAL SUPPLIES	12,040	20,088	16,046	14,100	-	14,100	16,557	20,560	18,068
OPERATING									
100-500-5404 ELECTRIC EXPENSE	34,758	38,718	40,431	38,000	-	38,000	36,025	42,700	43,000
100-500-5406 TELEPHONE LAND LINE	12,666	11,307	10,382	10,500	-	10,500	6,573	8,400	8,400
100-500-5410 NETWORK SERVICES	7,056	6,159	2,259	1,500	-	1,500	2,410	2,500	3,230
100-5005465 EQUIPMENT REPAIR	-	225	30	-	-	-	-	-	-
100-500-5468 BUILDING MAINTENANCE	10,293	17,645	8,818	17,500	(400)	17,100	8,050	10,000	8,000
100-500-5469 SECURITY SERVICES	-	-	60	1,500	3,000	4,500	4,498	4,500	1,050
100-500-5470 AIRPORT EXPENSES	-	-	-	-	400	400	90	90	-
TOTAL OPERATING	64,773	74,055	61,980	69,000	3,000	72,000	57,646	68,190	63,680
CAPITAL OUTLAY									
100-500-5700 COMPUTER SUPPORT EXPENSE	7,032	-	-	-	-	-	-	-	-
100-500-5702 OFFICE/COMPUTER EQUIPMENT	-	-	-	-	5,000	5,000	5,004	5,004	5,000
TOTAL CAPITAL OUTLAY	7,032	-	-	-	5,000	5,000	5,004	5,004	5,000
TOTAL NON-DEPARTMENTAL	83,845	111,165	96,827	96,600	19,042	115,642	105,032	120,176	130,759

POLICE

DEPARTMENTAL MISSION STATEMENT

To enhance the quality of life in the City through a proactive and professional level of police service; to maintain a strong commitment to excellence; to serve safety through integrity, trust and accountability; to treat all persons with respect, dignity and equality; and to build partnerships with the community to meet current and future challenges.

SERVICES PROVIDED

The police department is responsible for providing law enforcement services within the City of Granite Shoals. The police department promotes "Community Policing" which encourages community participation and partnership in targeting illegal drug activities, violent street crimes and other quality of life problems, thereby increasing community confidence in the department and reducing the community's fear of crime.

In addition to patrol of the city and surrounding Lake LBJ, the police department is staffed by officers who are highly trained in the areas of criminal investigations, evidence management, sex offender registration and tracking, emergency management and other highly specialized areas.

The department also provides assistance to other departments, boards, commission, and other entities of the City, and interacts professionally with other local, state and federal law enforcement jurisdictions.

FY 2013-2014 ACCOMPLISHMENTS

- Continue to provide professional service to the citizens and community.
- Further developed in-house training and instructors, providing more in-service training to officers at decreased costs.
- Improve marine patrol and water safety efforts through purchase of new lake patrol vessel.
- Implemented a voluntary physical fitness program for officers. Equipment was donated and this was accomplished at no cost to the City.
- Aggressively monitored registered sex offenders residing within the city limits.
- Established a new emergency management plan and provided training to all staff in emergency management / operations.

FY 2014-2015 GOALS & OBJECTIVES

- Continue to provide a high level of professional service to the citizens of the City of Granite Shoals.
- Improve officer safety and prosecution of criminal offenders through implementation of new equipment and technology.
- Continue to develop and implement new policies and procedures based on Texas Police Chief's Association Best Practices.
- Provide staff with professional development opportunities to meet mandated training requirements and enhance levels of service.

POLICE

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Police Chief	1	1	1	1	-	1	1	1	1
Police Captain	1	1	1	1	-	1	1	1	1
Police Sergeant	2	2	2	2	-	2	2	2	2
Police Officer	3	4	4	4	-	4	4	4	4
TOTAL	7	8	8	8	-	8	8	8	8

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 508,073	\$ 550,494	\$ 554,140	\$ 563,367	\$ (3,400)	\$ 559,967	\$ 473,980	\$ 559,966	\$ 600,331
Professional Services	\$ -	0	0	0	0	0	0	0	0
Contract Services	73,558	63,931	65,258	81,320	925	82,245	65,504	67,839	77,225
Supplies	67,147	72,316	66,780	69,250	(500)	68,750	48,911	69,600	74,550
Operating Expenses	90,584	88,676	97,177	60,032	500	60,532	45,084	53,661	55,581
Capital Outlay	13,453	84,549	29,350	9,789	12,500	22,289	32,616	37,017	23,068
Other	5,000	5,000	5,000	0	0	0	5,000	5,000	0
TOTAL	\$ 757,815	\$ 864,966	\$ 817,705	\$ 783,758	\$ 10,025	\$ 793,783	\$ 671,095	\$ 793,083	\$ 830,755

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015

100-GENERAL FUND

POLICE EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-570-5001 POLICE CHIEF	71,030	74,953	72,495	73,582	-	73,582	62,123	73,582	76,163
100-570-5002 POLICE CAPTAIN	58,777	58,961	58,775	60,549	-	60,549	51,119	60,549	62,673
100-570-5003 POLICE OFFICER #1	52,413	49,752	50,507	48,682	-	48,682	43,705	48,682	50,391
100-570-5004 POLICE OFFICER #2	51,734	48,364	41,759	48,682	-	48,682	43,428	48,682	50,391
100-570-5005 POLICE SERGEANT	58,494	59,706	61,830	59,122	-	59,122	53,012	59,122	61,193
100-570-5006 POLICE OFFICER #3	52,313	43,100	35,524	48,682	-	48,682	23,260	48,682	50,391
100-570-5007 POLICE OFFICER #4	-	53,748	50,815	34,554	-	34,554	43,998	34,554	50,391
100-570-5008 POLICE SERGEANT	30,631	41,741	61,729	59,122	-	59,122	53,024	59,122	61,193
100-570-5010 OVERTIME-POLICE	33,434	27,474	22,680	21,500	-	21,500	14,797	21,500	24,000
100-570-5015 PAYROLL TAX-POLICE	37,691	35,761	35,301	34,767	-	34,767	31,389	34,766	37,239
100-570-5017 RETIREMENT-POLICE	8,892	4,060	11,558	14,827	-	14,827	12,638	14,827	20,214
100-570-5018 HEALTH INS/DENTAL POLICE	37,156	39,154	39,729	45,948	-	45,948	31,600	45,948	44,382
100-570-5020 WORKERS COMP-POLICE	15,508	13,720	11,438	13,350	(3,400)	9,950	9,887	9,950	11,710
TOTAL PERSONNEL	508,073	550,494	554,140	563,367	(3,400)	559,967	473,980	559,966	600,331
CONTRACT SERVICES									
100-570-5201 EMPLOYEE PHYSICALS-POLICE	494	367	432	130	-	130	125	260	300
100-570-5205 MEDICAL TEST	1,784	1,182	305	1,500	-	1,500	500	1,500	1,500
100-570-5207 DISPATCH SERVICE	54,606	50,236	50,000	58,840	-	58,840	50,355	50,355	60,000
100-570-5210 IT Support	3,600	2,242	4,431	3,600	-	3,600	3,600	4,800	4,500
100-570-5225 PROPERTY & LIAB.-POLICE	13,075	9,903	10,090	10,000	925	10,925	10,924	10,924	10,925
100-570-5540 SPECIAL OP UNIT CONTRIBUTION	-	-	-	5,000	-	5,000	-	-	-
100-570-5726 COP SYNC	-	-	-	2,250	-	2,250	-	-	-
TOTAL CONTRACT SERVICES	73,558	63,931	65,258	81,320	925	82,245	65,504	67,839	77,225
SUPPLIES									
100-570-5325 COPIER EXPENSE	-	-	-	-	3,325	3,325	2,031	3,325	4,000
100-570-5335 POSTAGE-POLICE	127	153	328	500	-	500	74	250	300
100-570-5350 FUEL - POLICE	39,807	50,220	44,011	38,000	-	38,000	29,599	40,000	42,000
100-570-5370 OFFICE SUPPLIES & EQUIP.	5,990	5,293	9,632	7,250	(3,825)	3,425	1,804	3,425	3,000
100-570-5371 COMPUTER SUPPLIES/MAINT.	-	-	-	-	-	-	1,091	2,200	2,000
100-570-5380 BULLET PROOF VESTS	1,574	1,520	2,845	4,000	-	4,000	715	4,000	4,000
100-570-5381 AMMUNITION	1,188	3,849	1,480	2,000	-	2,000	2,103	2,000	2,000
100-570-5382 FILM-TAPES	219	-	194	1,500	-	1,500	205	500	1,000
100-570-5384 TEST KITS, TAPES, ETC.	953	842	109	2,500	-	2,500	715	1,000	1,000
100-570-5385 VIDEO CAMERAS	10,716	1,643	2,453	2,500	-	2,500	1,200	2,500	4,600
100-570-5392 UNIFORMS	4,128	4,659	1,898	6,000	-	6,000	5,055	6,400	6,400
100-570-5394 INMATE EXPENSE	2,219	4,138	3,476	4,000	-	4,000	4,319	4,000	4,000
100-570-5395 RADAR CERTIFICATION	225	-	354	1,000	-	1,000	-	-	250
TOTAL SUPPLIES	67,147	72,316	66,780	69,250	(500)	68,750	48,911	69,600	74,550
OPERATING									
100-570-5404 ELECTRIC EXP - POLICE	7,071	6,273	6,454	6,000	-	6,000	3,674	5,000	5,000
100-570-5405 CELL PHONE - POLICE	9,972	8,034	7,932	7,500	-	7,500	9,166	10,000	10,000
100-570-5406 LAND LINE TELEPHONE-POLICE	2,906	1,688	1,783	2,000	-	2,000	428	600	800
100-570-5410 NETWORK SERVICES	-	-	-	-	500	500	804	1,000	1,000
100-570-5450 DUES & SUBSCRIPTIONS	269	-	-	250	-	250	40	250	250
100-570-5460 PROFESSIONAL DEVELOPMENT	5,098	2,971	3,005	5,000	-	5,000	1,837	4,000	5,220
100-570-5464 VEHICLE MAINTENANCE	18,475	22,212	29,252	18,000	-	18,000	13,732	15,000	12,000
100-570-5465 EQUIPMENT REPAIR-POLICE	4,379	5,571	2,088	5,000	-	5,000	1,191	1,500	5,000
100-570-5468 BUILDING MAINTENANCE	5,155	8,337	4,335	6,000	-	6,000	4,239	6,000	6,000
100-570-5470 BOAT MAINTENANCE	4,589	1,154	81	500	-	500	162	500	500
100-570-5491 LEASE VEHICLES	32,436	32,436	42,247	9,782	-	9,782	9,811	9,811	9,811
100-570-5499 POLICE SEIZURE RETURNS	234	-	-	-	-	-	-	-	-
TOTAL OPERATING	90,584	88,676	97,177	60,032	500	60,532	45,084	53,661	55,581
OTHER									
100-570-5440 MIG TEAM CONTRIBUTION	5,000	5,000	5,000	-	-	-	5,000	5,000	-
CAPITAL OUTLAY									
100-570-5700 COMPUTER/POLICE	9,232	3,046	13,602	-	-	-	10,349	12,500	5,000
100-570-5717 VEHICLE PURCHASE	-	35,057	-	-	-	-	-	-	-
100-570-5725 EQUIPMENT PURCHASE	3,244	42,984	14,532	9,789	12,500	22,289	22,267	22,267	15,818
100-570-5726 COPSPNC/PD	977	1,962	1,216	-	-	-	-	2,250	2,250
100-570-5822 LEASE FINANCING COSTS	-	1,500	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	13,453	84,549	29,350	9,789	12,500	22,289	32,616	37,017	23,068
TOTAL POLICE	757,815	864,966	817,705	783,758	10,025	793,783	671,095	793,083	830,755

SOLID WASTE

DEPARTMENTAL MISSION STATEMENT

SERVICES PROVIDED

- Facilitate Collection Services via Solid Waste collection contractor
- Residential Solid Waste Collection
- Commercial Solid Waste Collection
- Recycling Collection
- Bulk Solid Waste Collection
- Conduct two City-Wide Cleanup Events per year
- Maintain & Review City Solid Waste rates for cost recovery - Last update 10/01/2013

FY 2013-2014 ACCOMPLISHMENTS

- Implemented use of electronic service orders to track customer concerns/issues
- Developed a process for handling of "Garbage Only" accounts including implementing a service deposit and identifying non-payment resolutions
- Implemented a service deposit for "Garbage Only" customers in order to reduce the City's loss risk
- Defined a process for resolution of "Garbage Only" accounts with non-payment issues

FY 2014-2015 GOALS & OBJECTIVES

- Develop an audit process/plan to identify locations within the City which do not currently have active solid waste services

SOLID WASTE

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
N/A	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services	\$ -	\$ -	\$ -	\$ 468,803	\$ -	\$ 468,803	\$ 396,582	\$ 475,966	\$ 482,400
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ 468,803	\$ -	\$ 468,803	\$ 396,582	\$ 475,966	\$ 482,400

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
SOLID WASTE EXPENDITURES									
<u>CONTRACT SERVICES</u>									
100-595-4071 COLLECTION FEES - RESIDENTIAL	-	-	-	432,629	-	432,629	348,233	417,500	439,800
100-595-4072 COLLECTION FEES - COMMERCIAL	-	-	-	36,174	-	36,174	48,349	58,466	42,600
TOTAL CONTRACT SERVICES	-	-	-	468,803	-	468,803	396,582	475,966	482,400
TOTAL SOLID WASTE	-	-	-	468,803	-	468,803	396,582	475,966	482,400

STREETS & PARKS

DEPARTMENTAL MISSION STATEMENT

Provide street and park maintenance and operation to positively enhance the City.

SERVICES PROVIDED

Perform Street and Road Maintenance including:

Maintain and repair road surfaces, maintain and install drainage culverts and tin horns, preparation of road surfaces and installation of drainage culverts and tin horns for annual cooperative paving program with the county, install and maintain traffic control and street signs, removal of road obstructions, maintain visibility and access of roads by mowing, and trimming brush in ROWs

Perform Park Maintenance:

Mowing of parks, maintain and clean park restrooms, maintain and perform repairs to park facilities, maintain and perform repairs to park equipment and amenities, perform concrete work in parks, i.e. ramps, headwalls, etc.,

Perform In-House Maintenance of Equipment:

Vehicle maintenance performed with in-house staff, equipment maintenance performed in-house, fabricate and weld equipment replacement parts

Support Services:

Provide setup and material management at City-Wide Clean-Up Events, removal of dead animals greater than 100 pounds as needed, mowing of airport runway, provide reuse of brush cutting by converting to mulch, maintain grounds at City Hall, maintain grounds at Police Station, assist other departments as needed

FY 2013-2014 ACCOMPLISHMENTS

- 2013 Paving Project - 4.1 miles paved
- Installation of 6-panel bulletin board at City Hall entryway
- Provide clean parks and clean restrooms at park facilities
- Reuse program creating mulch using 95% of brush collected, reducing burn days
- Installation of new traffic control and street signs in 4 target areas of City: Kings Street, Valley View, Valley East and Valley West, N. & S. Shorewood, Granitecastle, Baker, Castlehills and Forrest
- Repairs to boat ramp at Robinhood Park
- Playground repairs at Robinhood and Crockett Park w/pea gravel
- Installed new pavilion at Crockett Park
- Participate and provide material management for City-Wide Cleanup events in October and April

FY 2014-2015 GOALS & OBJECTIVES

- Continue new street name sign project
- Continue to update traffic control signs
- Installation of parking control signs and measures in parks
- Installation of additional donation boxes in parks with boat ramps
- Continue update of buoys and replacement of buoys
- Addition of services to maintain Quarry Park Hike and Bike Trail
- Paving plan development and implementation of 2015
- Maintain Reuse program to produce mulch from brush trimmings
- Participate and provide material management for City-Wide Cleanup events in October and April

STREETS & PARKS

PERSONNEL SUMMARY

POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Street/Parks Dept. Manager	1	1	1	1	-	1	1	1	1
Street Crew Leader	1	1	1	1	-	1	1	1	1
Senior Light Equipment Operator	1	1	1	1	-	1	1	1	1
Light Equipment Operator	3	3	3	3	-	3	2	3	3
TOTAL	6	6	6	6	-	6	5	6	6

EXPENDITURE SUMMARY

OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 242,606	\$ 221,253	\$ 260,829	\$ 264,604	\$ 2,600	\$ 267,204	\$ 224,127	\$ 263,288	\$ 278,366
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services	\$ 10,725	\$ 8,710	\$ 8,066	\$ 8,900	\$ (6,500)	\$ 2,400	\$ 2,100	\$ 2,235	\$ 2,400
Supplies	\$ 73,656	\$ 39,791	\$ 50,855	\$ 64,200	\$ -	\$ 64,200	\$ 37,324	\$ 56,550	\$ 58,200
Operating Expenses	\$ 15,580	\$ 15,824	\$ 18,745	\$ 23,300	\$ -	\$ 23,300	\$ 17,386	\$ 26,000	\$ 24,650
Capital Outlay	\$ 48,385	\$ 20,365	\$ 61,394	\$ 60,000	\$ -	\$ 60,000	\$ 15,276	\$ 70,500	\$ 77,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 390,952	\$ 305,942	\$ 399,889	\$ 421,004	\$ (3,900)	\$ 417,104	\$ 296,213	\$ 418,573	\$ 440,616

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
100-GENERAL FUND

STREET & PARKS EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
100-580-5001 STREETS/PARKS DEPT MGR	47,038	48,130	49,157	49,895	-	49,895	42,124	49,895	51,645
100-580-5002 LIGHT EQUIPMENT OPERATOR #1	22,912	24,582	25,942	26,580	-	26,580	16,497	23,000	27,508
100-580-5003 LIGHT EQUIPMENT OPERATOR #2	26,663	25,438	25,979	26,580	-	26,580	22,663	26,580	27,508
100-580-5004 LIGHT EQUIPMENT OPERATOR #3	691	-	-	-	-	-	-	-	-
100-580-5005 STREET CREW LEADER	36,138	35,369	37,022	36,587	-	36,587	31,815	36,587	38,627
100-580-5006 LIGHT EQUIPMENT OPERATOR #3	21,867	25,091	26,332	26,580	-	26,580	22,721	26,580	27,508
100-580-5007 SR LIGHT EQUIP OPERATOR	28,604	27,875	28,919	29,261	-	29,261	25,053	29,261	30,294
100-580-5009 CROSS CHARGE TO SSTF	-	(31,814)	-	-	-	-	-	-	-
100-580-5010 OVERTIME-STREET	3,631	2,583	2,799	3,000	-	3,000	3,138	3,500	3,900
100-580-5015 PAYROLL TAX-STREET	5,103	15,281	15,545	15,184	-	15,184	13,877	15,000	15,835
100-580-5017 RETIREMENT-STREET	3,881	1,615	5,120	6,476	-	6,476	5,439	6,300	8,595
100-580-5018 HEALTH INS/DENTAL STREET	32,916	34,725	36,014	34,461	-	34,461	28,215	34,000	33,286
100-580-5020 WORKERS COMP-STREET	13,162	12,378	8,000	10,000	2,600	12,600	12,585	12,585	13,660
TOTAL PERSONNEL	242,606	221,253	260,829	264,604	2,600	267,204	224,127	263,288	278,366
CONTRACT SERVICES									
100-580-5201 EMPLOYEE PHYSICALS-STREET	237	219	65	300	-	300	-	135	300
100-580-5225 PROPERTY & LIAB-STREET	10,488	8,491	8,001	8,600	(6,500)	2,100	2,100	2,100	2,100
TOTAL CONTRACT SERVICES	10,725	8,710	8,066	8,900	(6,500)	2,400	2,100	2,235	2,400
SUPPLIES									
100-580-5350 FUEL-STREET	20,273	22,094	18,284	20,000	-	20,000	14,334	18,500	20,000
100-580-5370 OFFICE SUPPLIES	484	392	365	500	-	500	945	850	500
100-580-5383 BARRICADES, SIGNS	2,550	1,847	164	3,000	-	3,000	430	1,500	2,000
100-580-5392 UNIFORMS-STREET	405	570	877	1,800	-	1,800	1,283	1,800	1,800
100-580-5393 SAFETY EQUIPMENT	1,092	1,461	1,261	1,500	-	1,500	1,324	1,500	1,500
100-580-5397 WELDING SUPPLIES	574	336	353	400	-	400	283	400	400
100-580-5399 MATERIALS & SUPPLIES	48,278	13,091	29,551	28,000	-	28,000	18,725	32,000	32,000
100-580-5630 SMALL TOOLS	-	-	-	1,000	-	1,000	-	-	-
100-580-5631 CULVERTS	-	-	-	8,000	-	8,000	-	-	-
TOTAL SUPPLIES	73,656	39,791	50,855	64,200	-	64,200	37,324	56,550	58,200
OPERATING									
100-580-5404 ELECTRIC EXPENSE-STREET	1,929	441	743	500	-	500	2,530	3,000	1,500
100-580-5405 CELL PHONE - STREET	1,534	963	909	1,000	-	1,000	820	1,000	1,000
100-580-5460 PROFESSIONAL DEVELOPMENT	-	61	-	500	-	500	61	500	650
100-580-5465 EQUIPMENT REPAIR/STREET	12,117	14,359	16,914	20,000	-	20,000	13,328	20,000	20,000
100-580-5467 EQUIPMENT RENTAL-STREET	-	-	179	1,000	-	1,000	647	1,000	1,000
100-580-5468 BUILDING REPAIR	-	-	-	300	-	300	-	500	500
TOTAL OPERATING	15,580	15,824	18,745	23,300	-	23,300	17,386	26,000	24,650
CAPITAL OUTLAY									
100-580-5630 TOOLS	124	711	1,041	-	-	-	132	1,000	1,000
100-580-5631 DRAINAGE PIPES	18,313	8,213	7,072	-	-	-	4,154	6,000	6,000
100-580-5720 STREET PAVING	18,507	-	52,327	60,000	-	60,000	10,990	63,500	70,000
100-580-5725 EQUIP. PURCHASE	-	-	-	-	-	-	-	-	-
100-580-5726 PAYMENT - DUMP TRUCK	11,441	11,441	954	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	48,385	20,365	61,394	60,000	-	60,000	15,276	70,500	77,000
TOTAL STREET	390,952	305,942	399,889	421,004	(3,900)	417,104	296,213	418,573	440,616

UTILITY FUND

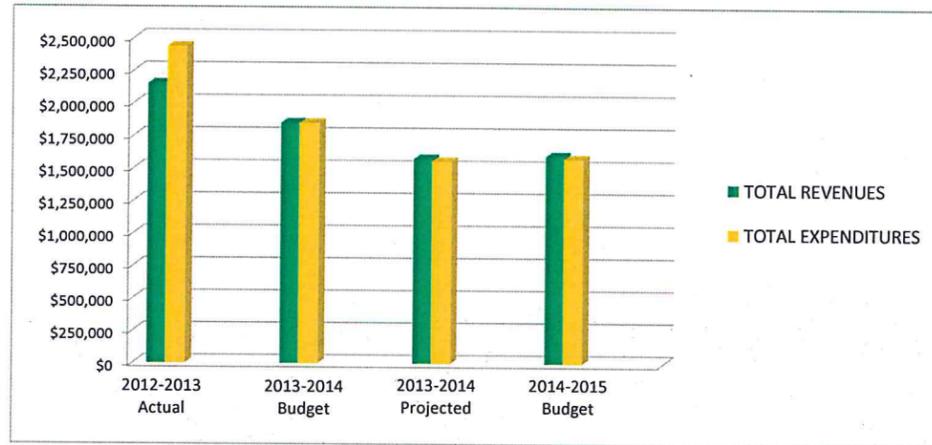


The Utility Fund is a business-like governmental activity which is intended to be self-supporting and fund the operation, maintenance, and capital improvements related to the enterprise services. The Utility Fund provides for water services in the City of Granite Shoals. The Utility Fund section includes revenue summary information, expenditure summary information, and Utility Fund departmental detail information.

UTILITY FUND

SUMMARY OF REVENUES AND EXPENDITURES

	2012-2013 ACTUAL	2013-2014		2014-2015 BUDGET
		CURRENT BUDGET	PROJECTED YEAR END	
TOTAL REVENUES	\$2,152,558	\$1,853,600	\$1,579,230	\$1,601,420
TOTAL EXPENDITURES	\$2,437,230	\$1,853,594	\$1,560,759	\$1,580,795
SURPLUS/(DEFICIT)	(\$284,672)	\$6	\$18,471	\$20,625



City of Granite Shoals
2014-2015
200 - UTILITY FUND

Revenue and Expense Summary	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
REVENUE									
Fees for Service	1,718,023	1,743,603	1,655,953	1,576,100	-	1,576,100	1,297,103	1,575,013	1,584,700
Grants	21,188	225,843	23,030	275,000	(275,000)	-	-	-	-
Other	464,221	454,342	473,575	2,500	-	2,500	4,033	4,217	16,720
TOTAL REVENUE	2,203,431	2,423,788	2,152,558	1,853,600	(275,000)	1,578,600	1,301,136	1,579,230	1,601,420
EXPENDITURES									
Water	1,015,141	886,332	924,511	1,164,792	(316,250)	848,542	754,957	1,025,130	1,069,813
Customer Service/Billing	-	-	-	-	-	-	-	-	82,705
Non-Departmental	-	-	18,349	-	-	-	577	577	10,000
TOTAL EXPENDITURES	1,015,141	886,332	942,860	1,164,792	(316,250)	848,542	755,534	1,025,707	1,162,518
NET from OPERATIONS	1,188,290	1,537,456	1,209,698	688,808	41,250	730,058	545,602	553,523	438,902
INTERNAL CHARGES									
General and Admin Cost	-	-	-	235,000	-	235,000	-	-	-
Depreciation	288,507	295,790	296,121	-	-	-	-	-	-
Bond Amortization, Interest & Fees	303,894	297,739	291,306	-	-	-	-	-	-
Transfer to General Fund	1,119,729	691,514	775,544	453,802	-	453,802	378,168	453,802	-
Transfer to Equipment Reserve Fund	-	-	-	-	-	-	-	40,000	26,200
Transfer to Capital Projects Fund	-	-	131,399	-	-	-	-	-	-
Transfer to Grant CDBG #713199 Fund	-	-	-	-	41,250	41,250	34,375	41,250	-
Water Franchise Fees	-	-	-	-	-	-	-	-	340,758
Water PILOT (Pmt in Lieu of Taxes)	-	-	-	-	-	-	-	-	51,319
Subtotal	1,712,130	1,285,043	1,494,370	688,802	41,250	730,052	412,543	535,052	418,277
SURPLUS/(DEFICIT)	(523,840)	252,413	(284,672)	6	-	6	133,059	18,471	20,625

City of Granite Shoals
2014-2015
200 - UTILITY FUND

REVENUES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
CUSTOMER SOURCES									
Water Revenues	1,445,531	1,466,106	1,447,703	1,460,000	-	1,460,000	1,187,653	1,450,000	1,452,000
Late Fees	68,480	71,460	69,040	67,000	-	67,000	58,683	68,000	68,000
Delinquent Fees	15,440	11,720	16,360	14,500	-	14,500	17,595	20,400	18,000
Water Tap Fees	15,904	19,100	16,434	12,000	-	12,000	14,000	15,000	15,000
Credit Card Fees	-	-	-	10,000	-	10,000	6,285	7,600	15,200
Drought Surcharge - LCRA	-	-	-	-	-	-	-	-	12,720
New Customer Process Fee	-	-	-	9,600	-	9,600	10,474	11,000	11,000
Customer Service Inspections	-	-	-	3,000	-	3,000	2,400	3,000	3,000
Payment Arrangement Fees	-	-	-	-	-	-	-	-	2,500
Repair	544	525	629	500	-	500	717	717	500
Sanitation Revenues	149,668	148,817	106,416	-	-	-	-	-	-
EXTERNAL REVENUE	1,695,566	1,717,728	1,656,582	1,576,600	-	1,576,600	1,297,807	1,575,717	1,597,920
OTHER SOURCES									
Grant Proceeds	188	-	-	275,000	(275,000)	-	-	-	-
Transfer from Debt Service	447,895	451,895	450,495	-	-	-	-	-	-
Miscellaneous	15,365	1,409	21,838	1,500	-	1,500	2,997	3,000	3,000
Interest	417	513	613	500	-	500	319	500	500
Grant Proceeds - Clearwell	21,000	225,843	23,030	-	-	-	-	-	-
Water Tower Lease	23,000	26,400	-	-	-	-	-	-	-
OTHER REVENUE	507,865	706,060	495,976	277,000	(275,000)	2,000	3,316	3,500	3,500
TOTAL REVENUE	2,203,431	2,423,788	2,152,558	1,853,600	(275,000)	1,578,600	1,301,123	1,579,217	1,601,420

City of Granite Shoals
2014-2015
200 - UTILITY FUND

REVENUE	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
FEES FOR SERVICE									
200-440-4000 WATER REVENUE	1,445,531	1,466,106	1,447,703	1,460,000	-	1,460,000	1,187,653	1,450,000	1,452,000
200-440-4001 DELINQUENT FEES	15,440	11,720	16,360	14,500	-	14,500	17,595	20,400	18,000
200-440-4002 PAYMENT ARRANGEMENTS	-	-	-	-	-	-	-	-	2,500
200-440-4004 WATER TAP FEES	15,904	19,100	16,434	12,000	-	12,000	14,000	15,000	15,000
200-440-4005 SANITATION REVENUE	149,668	148,817	106,416	-	-	-	-	-	-
200-440-4006 OVER/SHORT	-	-	-	-	-	-	13	13	-
200-440-4007 NEW CUST PROCESS FEE	-	-	-	9,600	-	9,600	10,474	11,000	11,000
200-440-4010 LATE FEES	68,480	71,460	69,040	67,000	-	67,000	58,683	68,000	68,000
200-440-4011 CUST. SVC INSPECTIONS	-	-	-	3,000	-	3,000	2,400	3,000	3,000
200-440-4061 WATER TOWER LEASE	23,000	26,400	-	-	-	-	-	-	-
200-440-4065 CREDIT CARD FEES	-	-	-	10,000	-	10,000	6,285	7,600	15,200
TOTAL FEES FOR SERVICE	1,718,023	1,743,603	1,655,953	1,576,100	-	1,576,100	1,297,103	1,575,013	1,584,700
GRANTS									
200-440-4820 GRANT PROCEEDS	188	-	-	275,000	(275,000)	-	-	-	-
200-440-4825 GRANT REIMBURSEMENT	21,000	225,843	23,030	-	-	-	-	-	-
TOTAL GRANTS	21,188	225,843	23,030	275,000	(275,000)	-	-	-	-
OTHER									
200-440-4101 REPAIR	544	525	629	500	-	500	717	717	500
200-440-4300 DROUGHT SURGCHARGE-LCRA	-	-	-	-	-	-	-	-	12,720
200-440-4515 MISCELLANEOUS INCOME	15,365	1,409	21,838	1,500	-	1,500	2,997	3,000	3,000
200-440-4979 TRANSFER FROM DEBT SVC	447,895	451,895	450,495	-	-	-	-	-	-
200-440-4981 INTEREST EARNED	417	513	613	500	-	500	319	500	500
TOTAL OTHER	464,221	454,342	473,575	2,500	-	2,500	4,033	4,217	16,720
TOTAL UTILITY	2,203,431	2,423,788	2,152,558	1,853,600	(275,000)	1,578,600	1,301,136	1,579,230	1,601,420

CUSTOMER SERVICE

DEPARTMENTAL MISSION STATEMENT

To maintain the financial integrity of the water and solid waste revenues through accurate and timely billing, collection, and accounting for services provided.

SERVICES PROVIDED

- | | |
|--|---|
| <ul style="list-style-type: none"> • Billing <ul style="list-style-type: none"> - Water & Solid Waste collection services - Collection of billed revenues via the delinquent process - Produce "Final" bills on terminated accounts in a timely manner - Adjust for discrepancies in customer accounts - Process requests for Leak Relief - Tracking & reporting of utility statistics (consumption, active accounts, delinquencies, etc) - Maintain customer deposit records and refunds | <ul style="list-style-type: none"> • Customer Service <ul style="list-style-type: none"> - Process new utility service requests and deposits - Receive and process daily utility payments - Help with resolution of customer issues - Assist with customer education related to leak detection and conservation - Process service termination requests - Setup new customer bank draft & credit card drafting - Service Order tracking |
|--|---|

FY 2013-2014 ACCOMPLISHMENTS

- Improved customer service by streamlining the process to obtain new utility service by reducing the account approval timeline
- Reduced customer wait time with addition of cash drawers
- Improved customer service via use of multi-lay cross training of employees
- Enhanced customer payments options with the addition of automatic bank drafting and credit card drafting
- Developed a new "Payment Options" brochure
- Identified and documented a consistent process for "final billing" to increase collections on terminated accounts
- Automated the City's service order system with improved tracking capabilities
- Updated all billing schedules and accounts to Stage 2 rates
- Identified and resolved the lack of "master meter" account rates during the annual fee review process
- Facilitated the discontinued use of a payment drop box at the previous City Hall location which was intended for closure when the new drop box was installed at the current City Hall location

FY 2014-2015 GOALS & OBJECTIVES

- Research and implement Address Certification process for Utility mailings
- Coordinate and implement consistent billing/customer service procedures which overlap with water utility department responsibilities
- Continue to improve customer service and team work
- Facilitate the billing portion of the proposed Automated Meter Reading program

CUSTOMER SERVICE

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Billing Coordinator	-	-	-	-	-	-	-	-	1
TOTAL	-	-	-	-	-	-	-	-	1

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,815
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,830
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,060
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,705

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

- Prior to FY 2015, the Billing Coordinator position and the billing functions were budgeted in the Water Department of the Utility Fund \$ 82,705

TOTAL \$ 82,705

The City of Granite Shoals
2014-2015
200 - UTILITY FUND

CUSTOMER SERVICE EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
<u>PERSONNEL</u>									
200-540-5006 BILLING COORDINATOR									32,050
200-540-5010 OVERTIME	-	-	-	-	-	-	-	-	1,200
200-540-5015 PAYROLL TAX	-	-	-	-	-	-	-	-	2,544
200-540-5017 RETIREMENT	-	-	-	-	-	-	-	-	1,381
200-540-5018 HEALTH INS/DENTAL	-	-	-	-	-	-	-	-	5,548
200-540-5020 WORKERS COMPENSATION	-	-	-	-	-	-	-	-	92
TOTAL PERSONNEL	-	-	-	-	-	-	-	-	42,815
<u>PROFESSIONAL SERVICES</u>									
200-540-5121 ETS FEES	-	-	-	-	-	-	-	-	10,000
TOTAL PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	10,000
<u>CONTRACT SERVICES</u>									
200-540-5220 SURETY BONDS - UTILITIES	-	-	-	-	-	-	-	-	80
200-540-5230 INCODE MAINTENANCE	-	-	-	-	-	-	-	-	2,750
TOTAL CONTRACT SERVICES	-	-	-	-	-	-	-	-	2,830
<u>SUPPLIES</u>									
200-540-5335 POSTAGE	-	-	-	-	-	-	-	-	12,000
200-540-5361 ON-LINE BILLING FEES-INCODE	-	-	-	-	-	-	-	-	8,560
200-540-5370 OFFICE SUPPLIES	-	-	-	-	-	-	-	-	5,500
TOTAL SUPPLIES	-	-	-	-	-	-	-	-	26,060
<u>OPERATING</u>									
200-540-5460 TRAINING	-	-	-	-	-	-	-	-	1,000
TOTAL OPERATING	-	-	-	-	-	-	-	-	1,000
TOTAL CUSTOMER SERVICE	-	-	-	-	-	-	-	-	82,705

UTILITY NON-DEPARTMENTAL

DEPARTMENTAL MISSION STATEMENT

To provide funding and support for City Hall utility operations and utility administrative costs

SERVICES PROVIDED

• Provide internal support for utility operations

FY 2013-2014 ACCOMPLISHMENTS

• N/A

FY 2014-2015 GOALS & OBJECTIVES

• Contract for an update to the City's GIS system mapping

UTILITY NON-DEPARTMENTAL

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
N/A	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Other	\$ -	\$ -	\$ 18,349	\$ -	\$ -	\$ -	\$ 577	\$ 577	\$ -
TOTAL	\$ -	\$ -	\$ 18,349	\$ -	\$ -	\$ -	\$ 577	\$ 577	\$ 10,000

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

TOTAL \$ -

The City of Granite Shoals
2014-2015
200 - UTILITY FUND

NON-DEPARTMENTAL EXPENDITURES	2010-2011	2011-2012	2012-2013	CURRENT BUDGET	BUDGET AMENDMENTS	2013-2014		2014-2015 BUDGET
	ACTUAL	ACTUAL	ACTUAL			AMENDED BUDGET	July Y-T-D ACTUAL	
<u>PROFESSIONAL SERVICES</u>								
200-500-5120 GIS SERVICES	-	-	-	-	-	-	-	5,000
TOTAL PROFESSIONAL SERVICES	-	-	-	-	-	-	-	5,000
<u>CAPITAL OUTLAY</u>								
200-500-5650CONTINGENCY	-	-	-	-	-	-	-	5,000
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-	5,000
<u>OTHER</u>								
200-500-5902 WRITE-OFF UNCOLLECTABLE ACCTS	-	-	19,446	-	-	-	-	-
200-500-5999 RECONCILIATION DESCREPANCIES	-	-	(1,097)	-	-	577	577	-
TOTAL OTHER	-	-	18,349	-	-	577	577	-
TOTAL NON-DEPARTMENTAL	-	-	18,349	-	-	577	577	10,000

UTILITY

DEPARTMENTAL MISSION STATEMENT

To produce potable water meeting all federal and state primary drinking water standards and deliver treated water of sufficient volume and pressure to meet state requirements while maintain the distribution system and performing the revenue support functions for utility billing.

SERVICES PROVIDED

- Water Treatment
- Water Quality
- Distribution Maintenance & Repairs
- Water Distribution
- TCEQ Monitoring including Cross-Connection Program

• Provide 24/7 emergency response and Utility account services including meter reading, connection/disconnection services, customer service inspections, customer compliant responses and assist other departments as needed

FY 2013-2014 ACCOMPLISHMENTS

- Installed 1200 feet of new 8" line with two new 8" valves installed for system control and replaced one broken 8" valve
- Installed 500 feet of new line in process of routine distribution repairs
- Upgraded communication and control systems for Wtr Plant including SCADA system for operations and intranet systems to Windows 7 from XP
- Replaced 20-2" distribution control valves on N. Phillips Ranch Road
- Maintained constant water supply to City
- Assisted in street sign replacement project by marking all water lines
- Repaired altitude lights on elevated towers
- Implemented Hand-held meter readers for meter reading which allowed 35% reduction in time required to read meters
- Increased number of smart meters to 53 from 35

FY 2014-2015 GOALS & OBJECTIVES

- Evaluate Distribution System and develop a repair and replacement program
- Recruit and maintain a trained workforce
- Obtain additional TCEQ certifications
- Develop and implement meter replacement program over next 7 years, if AMR program not accepted
- Develop and implement a program to locate, repair and exercise distribution valves
- Identify areas within distribution system to add control valves to reduce areas required to be out of service to repair system leaks
- Replace one raw intake pump and acquire backup capabilities for high service pumps

UTILITY

PERSONNEL SUMMARY									
POSITIONS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Assistant City Manager/Utility Director	1	1	1	1	-	1	1	1	1
Crew Leader	1	1	1	1	-	1	1	1	1
Senior Utility Technician	1	-	-	-	-	-	-	-	-
Water Technician	3	3	3	3	-	3	3	3	3
Billing Coordinator	1	1	1	1	-	1	1	1	-
TOTAL	7	6	6	6	-	6	6	6	5

EXPENDITURE SUMMARY									
OBJECT CATEGORIES	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Personnel Services	\$ 250,427	\$ 228,163	\$ 256,516	\$ 324,447	\$ -	\$ 324,447	\$ 228,725	\$ 277,689	\$ 268,257
Professional Services	\$ 2,277	\$ 4,800	\$ 8,672	\$ 16,000	\$ -	\$ 16,000	\$ 8,681	\$ 19,500	\$ 2,500
Contract Services	\$ 13,581	\$ 11,265	\$ 10,905	\$ 12,280	\$ -	\$ 12,280	\$ 14,360	\$ 12,505	\$ 9,662
Supplies	\$ 232,451	\$ 163,496	\$ 161,940	\$ 159,400	\$ -	\$ 159,400	\$ 111,194	\$ 160,350	\$ 136,500
Operating Expenses	\$ 409,588	\$ 406,913	\$ 400,342	\$ 263,915	\$ -	\$ 263,915	\$ 379,412	\$ 515,586	\$ 565,894
Capital Outlay	\$ 56,868	\$ 42,196	\$ 85,386	\$ 72,500	\$ -	\$ 72,500	\$ 12,585	\$ 39,500	\$ 87,000
Other	\$ 1,762,079	\$ 1,314,543	\$ 1,495,120	\$ 1,005,052	\$ (275,000)	\$ 730,052	\$ 412,543	\$ 535,052	\$ 418,277
TOTAL	\$ 2,727,271	\$ 2,171,375	\$ 2,418,881	\$ 1,853,594	\$ (275,000)	\$ 1,578,594	\$ 1,167,500	\$ 1,560,182	\$ 1,488,090

FY 2014-2015 SIGNIFICANT BUDGET CHANGES

- Prior to FY 2015, the Billing Coordinator position and the billing functions were budgeted in the Water Department of the Utility Fund \$ (82,705)

TOTAL \$ (82,705)

The City of Granite Shoals
2014-2015
200 - UTILITY FUND

UTILITIES EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
PERSONNEL									
200-540-5002 WATER TECHNICIAN 1	24,232	7,615	11,153	32,301	-	32,301	21,597	26,837	27,037
200-540-5003 WATER TECHNICIAN 1	26,147	29,524	33,533	32,301	-	32,301	30,196	35,795	33,443
200-540-5004 WATER TECHNICIAN 1	22,733	4,182	26,900	32,301	-	32,301	22,082	24,200	27,037
200-540-5005 CREW LEADER	8,400	36,823	20,196	44,061	-	44,061	7,887	16,000	35,350
200-540-5006 CASHIER	30,022	33,825	34,827	30,971	-	30,971	28,217	30,971	-
200-540-5007 UTILITY DIRECTOR	58,777	57,156	62,787	74,095	-	74,095	62,556	74,095	76,694
200-540-5008 SENIOR UTILITY TECHNICIAN	3,166	1,596	620	-	-	-	-	-	-
200-540-5010 OVERTIME	13,974	12,206	9,240	10,000	-	10,000	8,087	10,000	10,800
200-540-5011 ON-CALL PAY	3,644	3,370	3,620	3,640	-	3,640	2,890	3,640	3,640
200-540-5015 PAYROLL TAX	17,577	15,002	16,997	19,865	-	19,865	15,389	19,865	16,541
200-540-5017 RETIREMENT	4,036	1,699	8,585	8,473	-	8,473	5,965	8,473	8,886
200-540-5018 HEALTH INS/DENTAL	27,054	16,772	20,439	28,739	-	28,739	16,546	20,500	22,212
200-540-5020 WORKERS COMPENSATION	10,665	8,393	7,619	7,700	-	7,700	7,313	7,313	6,617
TOTAL PERSONNEL	250,427	228,163	256,516	324,447	-	324,447	228,725	277,689	268,257
PROFESSIONAL SERVICES									
200-540-5120 GIS/ENGINEERING FEES	-	-	465	2,500	-	2,500	-	2,500	2,500
200-540-5121 ETS FEES	2,277	4,800	8,207	8,500	-	8,500	8,668	12,000	-
200-540-5125 PROFESSIONAL SUPPORT	-	-	-	5,000	-	5,000	13	5,000	-
TOTAL PROFESSIONAL SERVICES	2,277	4,800	8,672	16,000	-	16,000	8,681	19,500	2,500
CONTRACT SERVICES									
200-540-5201 EMPLOYEE PHYSICALS	773	616	325	1,000	-	1,000	348	413	400
200-540-5205 RADIO LICENSES	-	-	-	500	-	500	-	-	-
200-540-5220 SURETY BONDS - UTILITIES	-	280	80	280	-	280	-	280	200
200-540-5225 PROPERTY AND LIABILITY	12,808	10,369	10,500	10,500	-	10,500	9,062	9,062	9,062
200-540-5230 INCODE MAINTENANCE	-	-	-	-	-	-	4,950	2,750	-
TOTAL CONTRACT SERVICES	13,581	11,265	10,905	12,280	-	12,280	14,360	12,505	9,662
SUPPLIES									
200-540-5335 POSTAGE	8,807	9,875	11,576	12,000	-	12,000	9,386	12,000	-
200-540-5350 GASOLINE	12,173	10,703	12,278	12,500	-	12,500	9,752	11,750	12,000
200-540-5351 STATE FEES & WATER TESTS	12,442	13,079	9,280	17,500	-	17,500	9,714	15,000	13,000
200-540-5353 CHEMICALS	59,687	45,266	35,038	40,000	-	40,000	46,085	42,500	42,000
200-540-5354 UTILITY NOTIFICATION	-	-	320	500	-	500	-	500	500
200-540-5361 ON-LINE BILLING FEES-INCODE	2,722	1,765	1,200	2,400	-	2,400	4,278	5,500	-
200-540-5370 OFFICE SUPPLIES	7,277	7,137	8,515	7,000	-	7,000	7,582	7,100	1,000
200-540-5371 LAB SUPPLIES & EQUIP	1,999	2,979	4,078	2,000	-	2,000	2,465	2,500	3,500
200-540-5372 COMPUTER SUPPLIES	-	-	-	-	-	-	-	-	1,000
200-540-5373 DISTRIBUTION SUPPLIES	125,035	70,473	77,596	60,000	-	60,000	19,381	60,000	60,000
200-540-5376 HV DIST SUPPLIES OPERATIONS	900	60	710	-	-	-	-	-	-
200-540-5392 UNIFORMS EXPENSE	1,409	1,878	1,339	3,000	-	3,000	2,216	3,000	3,000
200-540-5393 SAFETY EQUIPMENT	-	280	10	500	-	500	335	500	500
200-540-5630 SMALL TOOLS & EQUIPMENT	-	-	-	2,000	-	2,000	-	-	-
TOTAL SUPPLIES	232,451	163,496	161,940	159,400	-	159,400	111,194	160,350	136,500
OPERATING									
200-540-5400 LCRA WATER CONTRACT	80,301	71,939	69,109	75,000	-	75,000	54,070	79,275	91,875
200540-5401 GENERAL & ADMIN COSTS	230,973	230,873	235,000	-	-	-	195,833	235,000	291,719
200-540-5404 ELECTRIC EXPENSE	60,992	60,445	62,690	62,000	-	62,000	53,891	62,000	62,000
200-540-5405 TELEPHONE EXPENSE	6,844	5,166	4,623	4,650	-	4,650	4,076	4,920	5,000
200-540-5406 TELEPHONE EXP - LANDLINE, SCADA	4,598	4,793	4,961	4,765	-	4,765	4,222	4,765	5,300
200-540-5410 NETWORK SERVICES	-	-	-	-	-	-	-	-	1,000
200-540-5412 ADVERTISING - GRANT	-	-	-	500	-	500	-	-	-
200-540-5460 TRAINING	3,560	4,875	4,206	6,500	-	6,500	5,523	6,500	5,000
200-540-5463 R&M STORAGE (TANKS)	5,415	4,032	2,268	10,000	-	10,000	2,154	5,000	5,000
200-540-5464 VEHICLE MAINTENANCE	7,046	8,477	5,154	6,000	-	6,000	3,506	7,126	6,000
200-540-5466 R&M EQUIPMENT	5,259	15,872	5,086	6,000	-	6,000	1,274	6,000	6,000
200-540-5467 EQUIPMENT RENTAL	3,677	6	-	2,000	-	2,000	-	2,000	2,000
200-540-5468 R&M BUILDING	924	434	7,245	4,000	-	4,000	1,356	2,500	2,500
200-540-5470 R&M DISTRIBUTION(METERS & LINES)	-	-	-	40,000	-	40,000	11,305	38,000	38,000
200-540-5471 R&M GROUNDWATER SYSTEM	-	-	-	2,000	-	2,000	70	2,000	2,000
200-540-5472 R&M LAB EQUIPMENT	-	-	-	2,000	-	2,000	1,868	2,500	2,500
200-540-5473 R&M PUMPS & MOTORS	-	-	-	18,000	-	18,000	750	18,000	18,000
200-540-5474 R&M TREATMENT SYSTEM	-	-	-	20,500	-	20,500	39,514	40,000	22,000
TOTAL OPERATING	409,588	406,913	400,342	263,915	-	263,915	379,412	515,586	565,894

The City of Granite Shoals
2012 Budget Proposal
200 - UTILITY FUND

UTILITIES EXPENDITURES	2010-2011	2011-2012	2012-2013	CURRENT BUDGET	BUDGET AMENDMENTS	2013-2014		PROJECTED YEAR END	2014-2015 BUDGET
	ACTUAL	ACTUAL	ACTUAL			AMENDED BUDGET	July Y-T-D ACTUAL		
GRANTS									
200-540-5169 GRANT ADMIN	13,649	-	-	-	-	-	-	-	-
200-540-5175 Clearwell Grant Expenditures	36,300	-	-	-	-	-	-	-	-
200-540-5515 NEW GRANT - CDBG 2013	-	3,500	750	275,000	(275,000)	-	-	-	-
200-540-5518 Grant 724331 (Clearwell)-ADMIN	-	-	-	-	-	-	-	-	-
200-540-5519 GRANT 728169-CDBG 2009	-	26,000	-	-	-	-	-	-	-
200-540-5522 GRANT ADMIN - CDBG 2013	-	-	-	12,000	(12,000)	-	-	-	-
200-540-5523 GRANT ENGINEERING - CDBG 2013	-	-	-	18,000	(18,000)	-	-	-	-
200-540-5524 GRANT MATCH - CDBG 2013	-	-	-	11,250	(11,250)	-	-	-	-
TOTAL GRANTS	49,949	29,500	750	316,250	(316,250)	-	-	-	-
CAPITAL OUTLAY									
200-540-5630 TOOLS	1,084	3,778	79	-	-	-	639	2,000	2,000
200-540-5700 SHERWOOD SHORES III IMPROV.	7,614	6,100	9,346	-	-	-	-	-	-
200-540-5701 AMR'S-REPLACEMENT METERS	-	3,410	12,534	-	-	-	-	-	-
200-540-5702 OFFICE EQUIPMENT	-	536	394	-	-	-	-	-	-
200-540-5710 NEW WATER LINES	-	-	-	25,000	-	25,000	6,742	10,000	25,000
200-540-5712 REPLACEMENT EQUIPMENT	-	-	517	-	-	-	-	-	-
200-540-5715 PUMPS & MOTORS	31,438	15,149	45,104	10,000	-	10,000	-	-	10,000
200-540-5717 VEHICLE PURCHASE	-	-	-	20,000	-	20,000	-	20,000	20,000
200-540-5718 LAB EQUIPMENT	-	1,400	1,141	-	-	-	-	-	-
200-540-5720 PLANT IMPROVEMENTS	16,732	11,824	16,271	7,500	-	7,500	5,204	7,500	10,000
200-540-5725 EQUIPMENT PURCHASE	-	-	-	10,000	-	10,000	-	-	20,000
TOTAL CAPITAL OUTLAY	56,868	42,196	85,386	72,500	-	72,500	12,585	39,500	87,000
OTHER									
200-540-5401 GENERAL & ADMIN COSTS	-	-	-	235,000	-	235,000	-	-	-
200-540-5900 DEPRECIATION	288,507	295,790	296,121	-	-	-	-	-	-
200-540-5933 AMORTIZATION ISSUANCE OF BOND	6,911	6,911	6,911	-	-	-	-	-	-
200-540-5936 BOND INTEREST	296,633	290,828	284,395	-	-	-	-	-	-
200-540-5938 BOND PAYMENT FEES	350	-	-	-	-	-	-	-	-
200-540-5961 TRANSFER TO GENERAL FUND	1,119,729	691,514	775,544	453,802	-	453,802	378,168	453,802	-
200-540-5962 TRANSFER TO EQUIP RESERVE	-	-	-	-	-	-	-	40,000	26,200
200-540-5963 TRANSFER TO CAPITAL PROJECTS	-	-	131,399	-	-	-	-	-	-
200-540-5964 TRANSFER TO CDBG #713199	-	-	-	-	41,250	41,250	34,375	41,250	-
200-540-5970 WATER FRANCHISE FEES	-	-	-	-	-	-	-	-	340,758
200-540-5971 WATER PILOT (PMT IN LIEU TAX)	-	-	-	-	-	-	-	-	51,319
TOTAL OTHER	1,712,130	1,285,043	1,494,370	688,802	41,250	730,052	412,543	535,052	418,277
TOTAL UTILITIES	2,727,271	2,171,375	2,418,881	1,853,594	(275,000)	1,578,594	1,167,500	1,560,182	1,488,090

OTHER FUNDS



SPECIAL REVENUE FUNDS - The Special Revenue Funds are dedicated funds with revenue intended and restricted to fund a specific purpose.

DEBT SERVICE FUNDS – The debt service fund provides funding for the city's debt payments. The General Debt Service Fund is supported by property taxes.

The City of Granite Shoals
2014-2015

300 - SHERWOOD SHORES TRUST FUND

	2010-2011	2011-2012	2012-2013	2013-2014			2014-2015		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET		July Y-T-D ACTUAL	PROJECTED YEAR END
Beginning Fund Balance	\$53,510	\$48,244	\$2,530	-	-	-	-	-	-
REVENUE									
300-400-4500 COMMUNITY BUILDING RENTAL	420	720	720	-	-	-	-	-	-
300-400-4510 MEMBER ASSESSMENTS	63,424	108,915	10,642	-	-	-	-	-	-
300-400-4910 MISCELLANEOUS	8,785	6,850	935	-	-	-	-	-	-
300-400-4981 INTEREST	26	73	447	-	-	-	-	-	-
TOTAL REVENUE	72,656	116,558	12,744	-	-	-	-	-	-
EXPENDITURES									
PERSONNEL									
300-500-5001 PERSONNEL SUPPORT	-	20,000	-	-	-	-	-	-	-
300-500-5002 ADMINISTRATIVE TECHNICIAN	13,276	14,523	5,183	-	-	-	-	-	-
300-500-5003 STREET MAINT. WORKER	-	31,814	-	-	-	-	-	-	-
300-500-5015 PAYROLL TAX	1,358	760	379	-	-	-	-	-	-
300-500-5020 WORKERS COMPENSATION	94	-	-	-	-	-	-	-	-
TOTAL PERSONNEL	14,728	67,097	5,562	-	-	-	-	-	-
PROFESSIONAL SERVICES									
300-500-5100 AUDITING FEES	1,000	1,500	-	-	-	-	-	-	-
300-500-5101 TECHNICAL SUPPORT	2,025	1,119	-	-	-	-	-	-	-
300-500-5105 LEGAL FEES	-	-	-	-	-	-	-	-	-
TOTAL PROFESSIONAL SERVICES	3,025	2,619	-	-	-	-	-	-	-
SUPPLIES									
300-500-5335 POSTAGE	1,582	2,198	2	-	-	-	-	-	-
300-500-5370 OFFICE SUPPLIES	501	652	168	-	-	-	-	-	-
300-500-5390 SPENDING FROM SP WARRANTY	249	-	-	-	-	-	-	-	-
TOTAL SUPPLIES	2,332	2,851	170	-	-	-	-	-	-
OPERATING									
300-500-5403 ELECTRIC EXPENSE - PARKS	2,335	821	-	-	-	-	-	-	-
300-500-5404 ELECTRIC EXPENSE - BUILDING	186	1,497	2,213	-	-	-	-	-	-
300-500-5464 VEHICLE MAINTENANCE/GAS	57	-	-	-	-	-	-	-	-
300-500-5468 BUILDING MAINTENANCE	85	40	-	-	-	-	-	-	-
300-500-5470 STREET MAINTENANCE	50,000	81,649	-	-	-	-	-	-	-
300-500-5473 PARK MAINTENANCE	5,173	5,698	7,329	-	-	-	-	-	-
TOTAL OPERATING	57,837	89,705	9,542	-	-	-	-	-	-
TOTAL EXPENDITURES	77,922	162,272	15,274	-	-	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	(5,266)	(45,714)	(2,530)	-	-	-	-	-	-
Ending Fund Balance	\$48,244	\$2,530	-	-	-	-	-	-	-

City of Granite Shoals
2014-2015

350 - RESTRICTED PARK FUND

	2010-2011	2011-2012	2012-2013	2013-2014		July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS			
Beginning Fund Balance	\$33,941	\$45,328	\$27,383	\$72,648			\$72,648	\$95,967
REVENUE								
LICENSES & FEES								
350-400-4126 GRANT PROCEEDS - HIKE/BIKE TRAIL	22,387	-	2,000	71,120	-	71,120	-	71,120
TOTAL LICENSES & FEES	22,387	-	2,000	71,120	-	71,120	-	71,120
OTHER								
350-400-4500 DEEDS WITHOUT WARRANTY	-	96,363	60,373	40,000	-	40,000	68,430	45,000
350-400-4510 DONATIONS	-	-	17	2,600	-	2,600	1,141	1,000
TOTAL OTHER	-	96,363	60,390	42,600	-	42,600	69,571	46,000
GRANTS								
350-400-4800 QUARRY PARK GRANT	-	-	-	164,000	-	164,000	-	164,000
TOTAL GRANTS	-	-	-	164,000	-	164,000	-	164,000
MISCELLANEOUS								
350-400-4981 INTEREST	-	12	68	50	-	50	59	50
350-400-4990 TRANSFER IN FROM HOTEL TAX FUND	-	-	-	24,000	-	24,000	-	24,000
TOTAL MISCELLANEOUS	-	12	68	24,050	-	24,050	59	24,070
TOTAL REVENUE	22,387	96,375	62,458	301,770	-	301,770	69,630	281,170
EXPENDITURES								
350-500-5192 VETERAN'S DAY RECOGNITION	-	-	-	1,000	-	1,000	420	1,000
350-500-5370 OFFICE SUPPLIES	-	-	109	100	-	100	325	400
350-500-5398 SUPPLIES - BUOYS	-	-	-	-	-	-	3,943	4,000
350-500-5399 MATERIALS & SUPPLIES	-	-	3,550	200	-	200	474	3,000
350-500-5401 GENL & ADMIN FEE - TO GF	-	-	-	20,000	-	20,000	16,667	30,000
350-500-5404 ELECTRIC EXPENSE	-	-	203	-	-	-	2,010	2,500
350-500-5473 PARK MAINTENANCE	-	-	-	-	-	-	393	1,500
350-500-5498 QUARRY PARK	-	3,328	3,686	184,100	-	184,100	15,952	168,148
350-500-5500 HIKE & BIKE TRAIL GRANT	-	6,499	6,650	71,600	-	71,600	9,200	62,400
350-500-5502 LCRA/CROCKETT PARK GRANT	-	-	-	6,212	-	6,212	4,135	-
350-500-5700 EXP FOR RESTRICTED PURPOSES	11,000	-	2,995	8,175	-	8,175	8,708	8,000
350-500-5800 LEGAL SETTLEMENTS	-	104,493	-	-	-	-	-	-
TOTAL EXPENDITURES	11,000	114,320	17,193	291,387	-	291,387	62,227	280,948
REVENUE OVER/(UNDER) EXPENDITURES	11,387	(17,945)	45,265	10,383	-	10,383	7,403	222
Ending Fund Balance	\$45,328	\$27,383	\$72,648	\$83,031	\$83,031		\$95,967	\$96,189

City of Granite Shoals
2014-2015
360 - HOTEL-MOTEL TAX FUND

	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
Beginning Fund Balance	-	-	\$46,700	\$79,390		\$79,390		\$79,390	\$83,744
REVENUE									
360-400-4006 HOTEL OCCUPANCY TAX	-	-	34,230	39,000	-	39,000	29,359	30,359	30,000
TOTAL REVENUE	-	-	34,230	39,000	-	39,000	29,359	30,359	30,000
EXPENDITURES									
360-500-5190 PROMOTION OF TOURISM	-	-	-	10,000	-	10,000	500	500	10,000
360-500-5191 CHRISTMAS BY THE HIGHWAY	-	-	1,540	1,500	-	1,500	1,505	1,505	2,000
360-500-5965 TRANSFER TO QUARRY PARK PROJECT	-	-	-	24,000	-	24,000	-	24,000	-
TOTAL EXPENDITURES	-	-	1,540	35,500	-	35,500	2,005	26,005	12,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	32,690	3,500	-	3,500	27,354	4,354	18,000
Ending Fund Balance	-	-	\$79,390	\$82,890		\$82,890		\$83,744	\$101,744

City of Granite Shoals
2014-2015

370 - STREET MAINTENANCE SALES TAX FUND

	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
Beginning Fund Balance	-	-	-	\$2,311		\$2,311		\$2,311	\$2,311
REVENUE									
370-480-4001 SALES TAX	-	-	2,311	21,000	-	21,000	18,925	21,000	30,000
TOTAL REVENUE	-	-	2,311	21,000	-	21,000	18,925	21,000	30,000
EXPENDITURES									
370-580-5720 STREET PAVING	-	-	-	21,000	-	21,000	-	21,000	30,000
TOTAL EXPENDITURES	-	-	-	21,000	-	21,000	-	21,000	30,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	2,311	-	-	-	18,925	-	-
Ending Fund Balance	-	-	\$2,311	\$2,311		\$2,311		\$2,311	\$2,311

City of Granite Shoals
2014-2015
380 - CITY CLEANUP FUND

	2010-2011	2011-2012	2012-2013	2013-2014					2014-2015
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
Beginning Fund Balance	-	-	-	\$4,599		\$4,599		\$4,599	\$11,240
REVENUE									
TAXES									
380-495-4070 CITY WIDE CLEANUP FEES	-	-	6,328	22,000	-	22,000	20,846	25,000	25,000
TOTAL TAXES	-	-	6,328	22,000	-	22,000	20,846	25,000	25,000
OTHER									
380-495-4541 CACPCOG GRANT	-	-	13,450	-	-	-	-	-	13,000
380-495-4550 DONATIONS CITY CLEANUP	-	-	-	-	-	-	112	112	-
TOTAL OTHER	-	-	13,450	-	-	-	112	112	13,000
MISCELLANEOUS									
380-495-4905 TIRE DISPOSAL FEES	-	-	-	-	-	-	824	824	500
TOTAL MISCELLANEOUS	-	-	-	-	-	-	824	824	500
TOTAL REVENUE	-	-	19,778	22,000	-	22,000	21,782	25,936	38,500
EXPENDITURES									
380-595-5120 CITY WIDE CLEANUP	-	-	15,179	22,000	-	22,000	18,295	18,295	22,000
380-595-5130 HOUSEHOLD HAZARDOUS WASTE	-	-	-	-	-	-	1,000	1,000	1,000
TOTAL EXPENDITURES	-	-	15,179	22,000	-	22,000	19,295	19,295	23,000
REVENUE OVER/(UNDER) EXPENDITURES	-	-	4,599	-	-	-	2,487	6,641	15,500
Ending Fund Balance	-	-	\$4,599	\$4,599		\$4,599		\$11,240	\$26,740

The City of Granite Shoals
2014-2015
400 - DEBT SERVICE FUND

	2010-2011	2011-2012	2012-2013	2013-2014				2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
Beginning Fund Balance	-	-	\$299,606	\$565,551		\$565,551		\$565,551	\$456,442
REVENUE									
400-400-4000 INTEREST EARNED	-	169	531	350	-	350	382	440	350
TOTAL INTEREST	-	169	531	350	-	350	382	440	350
TAXES									
400-470-4000 PROPERTY TAX REVENUE	1,064,820	1,081,228	780,673	852,239	-	852,239	849,766	847,990	886,037
400-470-4003 PROPERTY TAXES PENALTY & INT	10,993	15,545	17,086	10,000	-	10,000	11,572	12,441	10,000
DRAW-DOWN ON FUND BALANCE	-	-	-	109,280	-	109,280	-	-	-
TOTAL TAXES	1,075,813	1,096,773	797,759	971,519	-	971,519	861,338	860,431	896,037
TOTAL REVENUE	1,075,813	1,096,942	798,290	971,869	-	971,869	861,720	860,871	896,387
EXPENDITURES									
400-560-5466 BANKING FEES - C.O.s	-	350	350	350	-	350	-	-	-
400-560-5650 CONTINGENCY	-	-	-	-	-	-	-	-	20,000
400-520-5714 FIRE DEPT EQUIPMENT	-	-	53,049	-	-	-	-	-	-
400-560-5717 POLICE VEHICLES	-	-	-	25,000	-	25,000	26,307	26,307	26,308
400-560-5910 SERIES 2004 INTEREST	-	-	-	278,895	-	278,895	139,448	278,895	-
400-560-5911 SERIES 2004 PRINCIPAL	-	-	-	170,000	-	170,000	-	170,000	-
400-560-5937 2008 BOND INTEREST	219,112	209,982	200,928	191,274	-	191,274	95,637	191,274	181,171
400-560-5938 2008 BOND PRINCIPAL	200,000	205,000	215,000	225,000	-	225,000	-	225,000	235,000
400-560-6000 SERIES 2010 INTEREST	32,250	32,606	31,488	30,150	-	30,150	15,068	30,150	28,800
400-560-6010 SERIES 2010 PRINCIPAL	25,000	25,000	30,000	30,000	-	30,000	-	30,000	30,000
400-560-6015 FSBCTX - 2013 FIRE RADIO SYST	-	-	1,530	21,200	-	21,200	15,295	18,354	18,354
400-560-6020 SERIES 2014 INTEREST	-	-	-	-	-	-	-	-	186,063
400-560-6021 SERIES 2014 - PRINCIPAL	-	-	-	-	-	-	-	-	208,000
400-560-6025 FY 2015 CAPITAL BUNDLE	-	-	-	-	-	-	-	-	50,000
400-570-5000 2009 5 YR PD VEHICLES	32,436	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	508,798	472,939	532,345	971,869	-	971,869	291,755	969,980	983,696
REVENUE OVER/(UNDER) EXPENDITURES	567,015	624,003	265,945	-	-	-	569,965	(109,109)	(87,309)
Ending Fund Balance	-	-	\$565,551	\$565,551		\$565,551		\$456,442	\$369,133
I&S Tax Rate per \$100 valuation-	\$0.2714	\$0.2780		\$0.2000					\$0.2211

The City of Granite Shoals
2014-2015
500 - CAPITAL PROJECTS (2010 COs)

	2010-2011	2011-2012	2012-2013	2013-2014				2014-2015	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	BUDGET
Beginning Fund Balance	-	-	(\$10,500)	\$41,784		\$41,784		\$41,784	\$0
REVENUE									
500-460-4979 TRANSFER IN-FROM UTILITY FUND	-	-	131,399	-	-	-	-	-	0
500-460-4981 INTEREST EARNINGS	-	-	-	-	-	-	19	25	-
TOTAL REVENUE	-	-	131,399	-	-	-	19	25	-
EXPENDITURES									
500-560-5931 BOND FUND EXPENDITURES	-	10,500	38,516	-	-	-	-	-	-
500-560-5933 MUN. COMPLEX UPGRADES	-	-	40,599	-	-	-	3,225	3,225	-
500-560-5938 STREET & TRAFFIC SIGNS	-	-	-	-	-	-	11,457	20,000	-
500-5605939 WATER LINES	-	-	-	-	-	-	18,584	18,584	-
TOTAL EXPENDITURES	-	10,500	79,115	-	-	-	33,266	41,809	-
REVENUE OVER/(UNDER) EXPENDITURES	-	(10,500)	52,284	-	-	-	(33,247)	(41,784)	-
Ending Fund Balance	-	(\$10,500)	\$41,784	\$41,784		\$41,784		\$0	\$0

The City of Granite Shoals
2014-2015
502 - UTILITY EQUIPMENT RESERVE

	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS	2013-2014 AMENDED BUDGET	July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET
Beginning Fund Balance			\$0	\$0		\$0		\$0	\$40,000
<u>REVENUE</u>									
<u>OTHER</u>									
502-440-4301 UTILITY EQUIPMENT RESERVE	-	-	-	-	-	-	-	-	13,800
TOTAL OTHER	-	-	-	-	-	-	-	-	13,800
<u>MISCELLANEOUS</u>									
502-440-4979 TRANSFER IN - FROM UTILITY FUND	-	-	-	-	-	-	-	40,000	26,200
TOTAL MISCELLANEOUS	-	-	-	-	-	-	-	40,000	26,200
TOTAL REVENUE	-	-	-	-	-	-	-	40,000	40,000
<u>EXPENDITURES</u>									
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	-	-	-	-	40,000	40,000
Ending Fund Balance			\$0	\$0		\$0		\$40,000	\$80,000

The City of Granite Shoals
2014-2015

505 - CDBG Grant #713199 - KINGSWOOD WATER STORAGE TANK

	2010-2011	2011-2012	2012-2013	2013-2014		July Y-T-D ACTUAL	PROJECTED YEAR END	2014-2015 BUDGET	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	BUDGET AMENDMENTS				
Beginning Fund Balance			\$0	\$0			\$0	\$20,312	
REVENUE									
GRANTS									
505-440-4820 GRANT PROCEEDS	-	-	-	-	275,000	275,000	10,625	16,438	258,563
TOTAL GRANTS	-	-	-	-	275,000	275,000	10,625	16,438	258,563
MISCELLANEOUS									
505-440-4979 TRANSFER IN - FROM UTILITY FUND	-	-	-	-	41,250	41,250	34,375	41,250	-
TOTAL MISCELLANEOUS	-	-	-	-	41,250	41,250	34,375	41,250	-
TOTAL REVENUE	-	-	-	-	316,250	316,250	45,000	57,688	258,563
EXPENDITURES									
GRANTS									
505-540-5522 GRANT ADMINISTRATION	-	-	-	-	31,625	31,625	4,500	4,500	27,125
505-540-5523 GRANT ENGINEERING	-	-	-	-	42,500	42,500	19,125	19,125	23,375
TOTAL GRANTS	-	-	-	-	74,125	74,125	23,625	23,625	50,500
CAPITAL OUTLAY									
505-540-5721 WATER SYSTEM	-	-	-	-	242,125	242,125	13,750	13,751	228,375
TOTAL CAPITAL OUTLAY	-	-	-	-	242,125	242,125	13,750	13,751	228,375
TOTAL EXPENDITURES	-	-	-	-	316,250	316,250	37,375	37,376	278,875
REVENUE OVER/(UNDER) EXPENDITURES	-	-	-	-	-	-	7,625	20,312	(20,312)
Ending Fund Balance			\$0	\$0			\$20,312	\$0	

CAPITAL REPLACEMENT PLANS



The Capital Replacement Plans are schedules of anticipated capital needs for a future 10-year period. The plans are used for future planning and projecting and are subject to modification and funding as provided for future budgets.

2014-2015

CAPITAL REPLACEMENT PLAN - GOVERNMENTAL FUNDS

Dept.	Capital Need	REPLACE	ADD	Life Remaining	Life Expectancy	Purchase Cost	Replacement Fiscal Year & Cost									
							2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Non-Dept	Roof for City Hall	x		0		10,000	✓ 10,000									
Non-Dept	City Hall Computer Server	x		5	5	5,000	✓ 5,000									
Fire	SCBA Bottles	x		0	10	1,000	✓ 2,000	✓ 2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fire	Fire Hose (various sizes)	x		0	10		✓ 4,000	✓ 2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fire	Tires for Engine & Tender Truck	x		0	5		✓ 8,000					8,000				
Fire	1984 Class A Fire Truck	x		0	15	395,000		-	57,000	57,000	57,000	57,000	57,000	57,000	57,000	
Fire	1995 Support Truck	x		0	5	40,000										
Fire	Brush/Skid Unit for Gator		x		15	5,000										
Fire	Land & Prep for Training Facility		x		30	30,000										
Fire	Live Burn Training Facility		x		30	300,000										
Fire	1993 Brush Truck	x		0	10	86,000										
Fire	Fire Facility HVAC Unit (Sleeping Area)	x		10	10	6,000	✓ 6,000									
Fire	Fire Facility HVAC Unit	x		3	10	6,000				6,000						
Fire	Fire Facility HVAC Unit	x		6	10	6,000						6,000				
Police	2007 Ford Crown Victoria Police Interceptor Unit #26	x		0	4	50,000	✓ 12,500	✓ 12,500	12,500	12,500		12,500	12,500	12,500	12,500	
Police	2007 Ford Crown Victoria Police Interceptor Unit #27	x		0	4	50,000	✓ 12,500	✓ 12,500	12,500	12,500		12,500	12,500	12,500	12,500	
Police	2009 Ford Crown Victoria Police Interceptor Unit #30	x		1	4	50,000		✓ 12,500	12,500	12,500	12,500		12,500	12,500	12,500	12,500
Police	2009 Ford Crown Victoria Police Interceptor Unit #31	x		1	4	50,000		✓ 12,500	12,500	12,500	12,500		12,500	12,500	12,500	12,500
Police	2009 Ford Crown Victoria Police Interceptor Unit #28	x		2	4	50,000			12,500	12,500	12,500	12,500		12,500	12,500	
Police	2009 Ford Crown Victoria Police Interceptor Unit #29	x		2	4	50,000			12,500	12,500	12,500	12,500		12,500	12,500	
Police	Incident Command Vehicle Unit #32		x	5	7	N/A								12,500	12,500	
Police	2002 Ford F250 Animal Control Unit #33	x		2	7	30,000			30,000							30,000
Police	2012 Chevrolet Tahoe Unit #34	x		3	5	50,000				12,500	12,500	12,500	12,500			12,500
Police	2011 Ford F-150 Unit #35	x		3	5	50,000				12,500	12,500	12,500	12,500			12,500
Police	3 Taser X26 CEWs	x		0	5	4,200		✓ 4,200								
Police	2 Taser X26 CEWs	x		1	5	2,800										
Police	Dell Computer Server	x		0	5	2,000	✓ 2,000					4,500				
Police	Bullet Proof Vests	x			5	1,000	✓ 4,000	✓ 2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Police	Police Facility HVAC Unit	x			10	6,000										
Code	2005 Ranger	x		2	8	20,000			20,000							
Code	2007 Nissan (replace transmission in FY 2013-14)	x		4	8	20,000					20,000					
Streets/Parks	Dump Truck	x		1	10	60,000		✓ 15,000	15,000	15,000	15,000					
Streets/Parks	Motor Grader	x		2	10	75,000			15,000	15,000	15,000	15,000	15,000			
Streets/Parks	Vehicle	x		0	10	20,000		✓ 5,000	5,000	5,000	5,000					
Streets/Parks	Vehicle	x		2	10	20,000				20,000						
Streets/Parks	Vehicle	x		1	10	20,000		✓ 5,000	5,000	5,000	5,000					
	CONTINGENCY							✓ 20,000	20,000	20,000	20,000					
ANNUAL FUNDING REQUIREMENT							\$ 66,000	\$ 105,200	\$ 248,000	\$ 249,000	\$ 218,000	\$ 165,500	\$ 159,000	\$ 138,000	\$ 138,000	\$ 86,000
FUNDED in General Fund							41,000	\$ 10,200	\$ 56,000	\$ 32,000	\$ 26,000	\$ 18,500	\$ 12,000	\$ 6,000	\$ 6,000	\$ 36,000
FUNDED in Debt Service Fund							25,000	\$ 95,000	\$ 192,000	\$ 217,000	\$ 192,000	\$ 147,000	\$ 147,000	\$ 132,000	\$ 132,000	\$ 50,000

Tax Rate Required to Support Annual Funding Increase (Decrease) over Previous Year	\$0.0301	\$0.0710	\$0.0713	\$0.0624	\$0.0474	\$0.0455	\$0.0395	\$0.0395	\$0.0246
	\$0.0301	\$0.0409							

City of Granite Shoals
2014-2015

CAPITAL REPLACEMENT PLAN - UTILITY FUND

Dept.	Capital Need	REPLACE	ADD	Life Remaining	Life Expectancy	Purchase Cost	Replacement Fiscal Year & Cost									
							2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Water	New Water Lines	x						✓ 25,000								
Water	Plant Improvements							✓ 10,000								
Water	AMR Program	x		10	10	559,200			✓ 66,654	66,654	66,654	66,654	66,654	66,654	66,654	66,654
Water	Storage Tank Rehab	x		1	25	30,000		✓ 10,000	10,000	10,000						
Water	Backhoe (used John Deere)	x		2	10	50,000										
Water	Mini-excavator	x		0	10	40,000	✓ -	✓ 10,000	10,000	10,000	10,000					
Water	Vehicle	x		0	10	20,000	✓ 20,000									
Water	Vehicle	x		2	10	20,000			20,000							
Water	Vehicle	x		1	10	20,000		✓ 20,000								
Water	Pump - High Service, Bluebriar	x		5	10	30,000					30,000					
Water	Pump - High Service, Kingswood	x		5	10	30,000						30,000				
Water	Pump - Raw Intake	x		0	10	30,000				30,000						
Water	Pump - Transfer, WTP	x		6	12	30,000							30,000			
Water	Pump - Feed, WTP	x		6	12	30,000								30,000		
Water	Membrane Modules - WTP (35 of 105 modules)	x		8	12	50,000									50,000	
Water	Back-up Pump		x	0	10	30,000	✓ -	✓ 10,000	10,000	10,000						
Water	Catwalk for Clarifier at Treatment Plant		x	0	40	7,000			7,000							
Water	Clarifier at Treatment Plant	x		0	40	500,000			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Water	Generator & Switching Station		x	0	20	200,000					20,000	20,000	20,000	20,000	20,000	50,000
ANNUAL FUNDING REQUIREMENT							\$ 20,000	\$ 92,000	\$ 166,654	\$ 176,654	\$ 176,654	\$ 166,654	\$ 166,654	\$ 166,654	\$ 186,654	\$ 166,654

APPENDIX



The Appendix provides additional information regarding the adopted budget, historical financial information, and the City. Included in this section are the budget and tax rate adoption ordinances, property tax information and sales tax information.

HISTORY OF GRANITE SHOALS

Original Development

City of Granite Shoals was incorporated in 1966 by a popular vote of its residents, and has over the past 45 years, expanded by annexations. Most of the city is located within the Sherwood Shores subdivisions, which were a large 1960's era lakeside land development created from the Phillips, Naumann and Ebeling ranches in 1962. It is said that the 11,000 lots made the Sherwood Shores subdivisions the then largest platted subdivision in the state of Texas.

The city was named for Lake Granite Shoals, the original name given for Lake Lyndon B. Johnson. The original lake was so named for the shorelines of beautiful native granite outcroppings. The original residents of the city were primarily families who wanted a second home on the lake and retirees. While these two population groups are still strong, Granite Shoals has become a destination community for people seeking to escape the stresses of large cities, and for families who desire an affordable, comfortable lifestyle.

Developed by Sherwood Properties, Inc. of Denison, Texas, the original development was served by a small private water company, and did not have any sewer lines installed. Only a few roads were paved, which were the ones along the water front, and the three main roads entering into the subdivision. The developers created 18 parks, all but three of which are located on Lake LBJ. The waterfront parks frequently double as drainage areas, and allow access to the lake for the non-waterfront lot owners.

The 1970's and beyond

When the city was incorporated, it slowly began to provide new services. In 1973, as a result of litigation brought by the city and several residents, the developers gave the city the parks and the roads, along with the \$10 per lot annual assessment to allow the city to try to maintain the parks and roads. The court settlement created the Sherwood Shores Trust Fund, which received the annual lot assessments, and appointed the city as trustee of the fund. The court order also gave the city (not the trust fund) title to the parks and streets. In 2009, the city asked the 33rd District Court to allow the city to dissolve the trust fund and cease the annual assessments. The court agreed with the city's request and the trust fund was to be terminated on December 31, 2011, with the city retaining the right to continue to collect past due assessments and use those and any still remaining in the trust fund account for street and park maintenance.

The city eventually built a new city hall in 1976, having outgrown the combined city hall and fire department at 412 N. Phillips Road. In the 1990's the volunteer fire department moved to a new facility located on FM 1431, and the city's police department took over the old fire building. In the early 2000's, the city acquired the volunteer fire department building and equipment, and now employs a full time chief, three full time firefighters, and some part time firefighters, who work side by side with a growing number of volunteer fire professionals.

The city ultimately purchased the private water utility system, and began the daunting process of upgrading the system first installed in the 1960's with undersized lines and no fire hydrants. In 2005, the city, under pressure from the Texas Commission on Environmental Quality, built a new drinking water treatment plant, as the old plant was undersized for the growing community. The plant is sufficiently large to serve the current population, and is expandable to serve growth for the next 30 years, and its construction prevented the city from being under enforcement orders with potential penalties from TCEQ.

HISTORY OF GRANITE SHOALS

Home Rule Status

In addition to the Sherwood Shores subdivisions, Web Isle, SCS, Blue Cove, and Green Acres subdivisions are located in the city, along with parts of other subdivisions. In 2005, the city determined that it had 5,025 inhabitants, which allowed the citizens to adopt a home rule charter to provide for self-governance. In November 2005, Granite Shoals voters, by more than a 2 to 1 margin, adopted the charter which converted the city's government from a general law city in which the elected mayor ran the city's operations to a home rule city, to one in which a professional city manager runs the city, with the city council and mayor setting the city's policies.

In 2006, the city initially hired John Gayle as its first interim city manager. Gayle had over three decades of city management experience, with over 20 years at the helm of the City of Snyder, Texas, a community with about 10,000 residents. After about four years, Mr. Gayle departed to tend to family matters and the city council hired John Hatchel as its next interim city manager, another retired city administrator with decades of experience, the last being an assistant city manager of Waco, Texas.

A New Era

In 2008, the city purchased 131.6 acres of land at RM 1431 and Phillips Ranch Road, with the stated purposes of providing for land for the city's needed wastewater treatment system, large open spaces that will allow the city to build needed recreational facilities (none of the city's existing parks were large enough for a baseball or soccer field), future economic development, and a large office building that could be renovated to serve as the city's new city hall. By 2008, the city had already outgrown its over 30 year old city hall, and the city council found that renovating the existing building would be more cost effective than building a new facility. The newly renovated building also began to set the standard that the city expected for future development in the city.

Upon completion of the purchase of the land, the city hired Sefko & Associates to help develop a new comprehensive plan for the city. A citizen task force worked for about year with the consultants to develop a bold new plan, which called for changing standards for new subdivisions and construction, continued needed progress in code enforcement, and a new zoning ordinance. The city has adopted a new subdivision ordinance to help implement the plan, and is developing a new zoning ordinance.

In 2010, the Andy Roddick Foundation, announced its intention to build the Andy Roddick Tennis Center in Granite Shoals, with the city leasing the foundation land at its newly acquired municipal complex, in return for the construction of a tennis center, and guaranteeing Granite Shoals citizens the right to use the tennis courts when the foundation was not utilizing them for its programs. The complex calls for 18 regulation courts and two QuickStart courts for junior tennis players, and has been designed by Marley Porter, who has generously given the city and the foundation his services. The two QuickStart courts were completed in 2010, and the foundation has fundraising events in place to help fund the construction of new adult courts. In partnership with MFISD, third grade students from the elementary school are already using the QuickStart courts to learn tennis. The foundation intends to increase its program to other grades, and to ultimately provide after school programs for interested youth. The United States Tennis Association, which has provided funding for the courts, has already stated that it will sanction official tournaments in Granite Shoals.

In addition to the Roddick Tennis Center, local Olympian and NCAA champion track star Leo Manzano, who grew up in Granite Shoals, has lent his name and expertise to the city, along with Marley Porter, to

HISTORY OF GRANITE SHOALS

design several miles of hike, bike and running trails at the municipal complex. In 2011, the city was awarded a grant to fund the trail construction, with city's match being the land and abundant granite gravel on the site. These trails will bring new users into the community, and provide a place for Granite Shoals residents of all ages to get some exercise.

In February 2011, the city council hired its first full time city manager, Judy Miller, a former city manager of Marble Falls and Sonora, who, like her predecessors had over 30 years of experience in city management.

Following Ms. Miller's resignation in January 2013, the City hired current city manager, Mr. Kenneth R. Nickel, in July 2013. Prior to accepting the position as city manager, Mr. Nickel served the city as an Assistant City Manager and Finance Director from 2010-2013. Mr. Nickel has made multiple changes leading to improved city finances and city services to its customers (its residents and taxpayers). In 2014, the City received a financial rating upgrade from Standard & Poor's to an investment grade of BBB-. In following the traditional Council-Manager structure, each year Mr. Nickel requests direction from the city council on priorities for the City. The current City Council priorities which form the basis for the Annual Operating Budget have been provided on a separate page.

THE CITY ORGANIZATION

The City of Granite Shoals is a home-rule City operating under a Council-Manager form of government. All powers of the City are vested in an elected Council, consisting of a Mayor and six members. The Council enacts local legislation, determines City policies, and employs the City Manager.

The City Manager is the Chief Executive Officer and the head of the administrative branch of the City government. The City Manager is responsible to the Council for the proper administration of all affairs of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives. See City Funds section for further detail on the City funds.

Funds are further organized into groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department).

At the head of each Department is a Director of the City. Department Directors have supervision and control of a Department, but are subject to supervision and control of the City Manager. A Department Director may supervise more than one Department.

BASIS OF ACCOUNTING & BUDGETING

The City's accounting and budgeting records for all general governmental funds are maintained on the modified accrual basis. The method recognizes revenues when they are measurable and available, and expenditures when goods and services are received, except for principal and interest on long-term debt, which is recognized when paid. The proprietary fund is accounted and budgeted for using the accrual basis. Under this method, revenues are recognized when they are earned and expenses when they are incurred.

CITY FUNDS

For financial purposes, a fund is a separate accounting entity with a self-balancing set of accounts in which financial resources, liabilities, and changes therein are segregated and recorded. The City has two basic categories of funds – Governmental and Proprietary with five types of funds. Below are a description of the fund categories and a list of the active City funds by category and type. A description of each fund type can be found at the beginning of a fund section and fund descriptions can be found under their individual fund detail pages.

Governmental: Includes activities usually associated with a typical local government’s operations such as Police and Fire protection. Governmental Funds also include “Special Revenue” Funds that account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

General Fund	100 – General Fund
Special Revenue Fund	350 – Restricted Park Fund
	360 – Hotel Occupancy Tax Fund
	370 – Street Maintenance Tax Fund
	380 – City Cleanup Fund
Debt Service Fund	400 – General Debt Service Fund
Capital Projects	500 – 2010 C.O. Capital Projects
	505 – CDBGrant #713199 – Kingswood Water Storage Tank

Proprietary: The Fund more closely resembles private business enterprises. The intent is that the costs of providing certain goods and services (such as Utility Service) to the public should be financed or recovered primarily through user charges (utility bills).

Enterprise Fund	200 – Utility Fund
	502 – Utility Equipment Reserve Fund

ORDINANCE NUMBER 653

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF GRANITE SHOALS, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015; PROVIDING APPROPRIATIONS FOR EACH DEPARTMENT AND FUND; ESTABLISHING A DEPARTMENTAL LEVEL BUDGET WITH LINE ITEMS AS SUPPORTING DATA RATHER THAN BEING A LINE ITEM BUDGET; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Granite Shoals, Texas, has prepared and submitted to the City Council, in accordance with the Charter of the City of Granite Shoals, a proposed City Budget for the fiscal year beginning October 1, 2014, and ending September 30, 2015; and

WHEREAS, public hearings were duly held and all interested persons were given an opportunity to be heard for or against any item within the proposed Budget; and

WHEREAS, after due deliberation and consideration of the proposed Budget, the City Council is of the opinion that the Budget should be approved and adopted;

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

SECTION 1:

That the appropriations for the fiscal year beginning October 1, 2014 and ending September 30, 2015; for the support of the general government of the City of Granite Shoals, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2014 - 2015 Budget as filed in the office of the City Secretary.

SECTION 2:

That the Budget, as on file in the office of the City Secretary, is hereby in all respects adopted as the City's Budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015 and that a true and correct copy of the Budget herein approved and adopted shall be filed for record in the office the City Secretary and it shall be part of the public records of the City of Granite Shoals, Texas.

SECTION 3:

That the City Budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015 shall be deemed to be a department level budget with line item amounts as supporting data only.

SECTION 4:

That a budget transfer must be approved prior to the occurrence of the expenditure except for emergency expenditures when approved by the City Manager or his designee and ratified by the Council.

SECTION 5:

That any budget transfer submitted to Council shall be accompanied by an explanation from the department, and approval by the City Manager. The department's explanation must be sufficiently clear and provide sufficient detail for the members of Council to determine the need for the transfer.

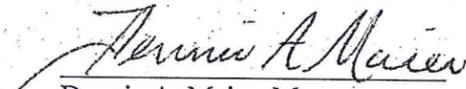
SECTION 6:

That in accordance with Section 7.15 of the Granite Shoals City Charter, the City Manager is given general authority to contract for expenditure without further approval of the City Council for all budgeted items that do not exceed the maximum limits established by the Local Government Code for contracting without competitive bidding.

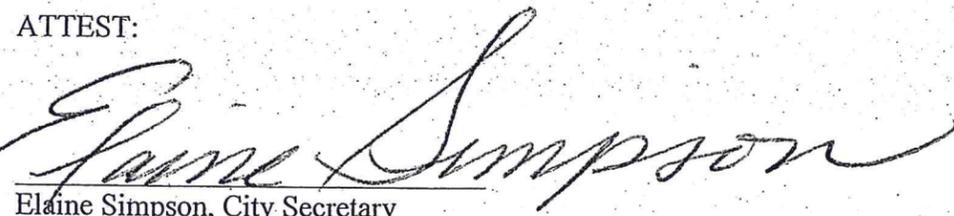
SECTION 7:

This Ordinance shall become effective upon passage and adoption in accordance with State Law.

PASSED AND APPROVED by the City Council of Granite Shoals, Texas at a meeting on the 9th day of SEPTEMBER, 2014, at which a quorum was present and for which due notice was given.


Dennis A. Maier, Mayor

ATTEST:


Elaine Simpson, City Secretary

APPROVED FOR FORM:

Brad Young, City Attorney

ORDINANCE NUMBER 654

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GRANITE SHOALS; PROVIDING FOR THE MAINTENANCE AND DEBT RATE FOR THE YEAR 2014-2015; AND APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSES.

WHEREAS, the appraisal roll of the City of Granite Shoals Texas (the "City") for 2014 has been prepared and certified by the Central Appraisal District and submitted to the City's tax assessor/collector; and

WHEREAS, following notice and hearing in accordance with applicable legal requirements and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2014 sufficient to provide the tax revenues required by the City;

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

SECTION 1.

That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Granite Shoals, Texas and to provide Maintenance and Debt Rate for the fiscal year 2014 - 2015, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.5198 on each One Hundred Dollar (\$100.00) valuation of property within the City that is not exempt from taxation under the State constitution or State law, said tax being so increased and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), \$0.2987 on each One Hundred Dollar (\$100.00) valuation of property.
2. For the Debt Service rate, \$0.2211 on each One Hundred Dollar (\$100.00) valuation of property.

SECTION 2.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.9118 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.60.

SECTION 3.

That all monies collected under this ordinance are for the specific terms therein named, and the same are hereby appropriated and set apart for the specific purposes indicated in each item, and the Assessor-Collector of Taxes, the Director of Finance and the City Secretary shall maintain a statement showing collections and from what source received. All receipts for the city not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

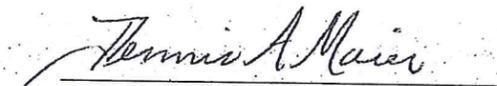
SECTION 4.

That the taxes levied hereby are due as provided by State law, and shall be delinquent if not paid by January 31, 2015.

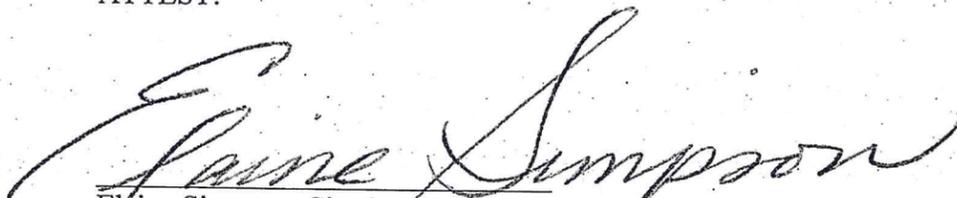
SECTION 5.

That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED on by the City Council of Granite Shoals, Texas at a meeting on the 9th day of September, 2014, at which a quorum was present and for which due notice was given.


Dennis A. Maier, Mayor

ATTEST:


Elaine Simpson, City Secretary

APPROVED FOR FORM:

Brad Young, City Attorney

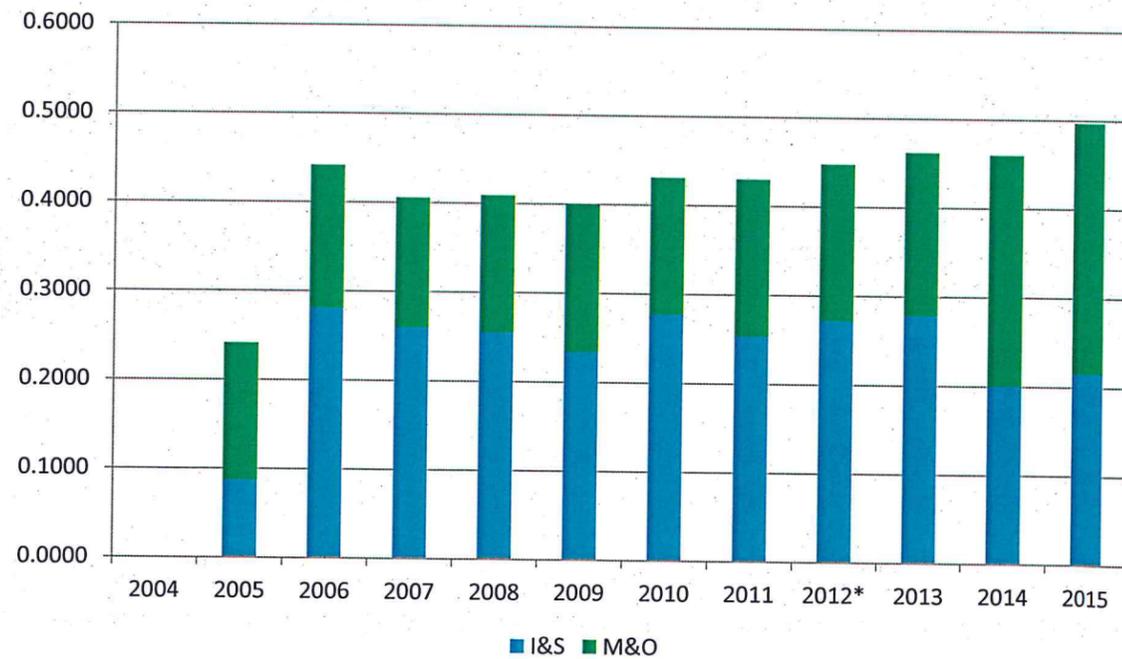
City of Granite Shoals
2014-2015
PROPERTY TAX CALCULATION

	FY 2010-20111 2010	FY 2011-2012 2011	FY 2012-2013 2012	FY 2013-2014 2013	@ Previous rate FY 2014-2015 2014	PROPOSED FY 2014-2015 2014	PROPOSED CHANGE 2014
Taxable Value of Property	\$446,720,881	\$416,307,546	\$422,380,469	\$427,974,029	\$435,928,490	\$435,928,490	
Less:							
Taxable Value over 65	(\$86,243,321)	(\$83,372,440)	(\$82,622,253)	(\$87,528,418)	(\$86,633,309)	(\$86,633,309)	
Net : Value under Protest (\$2,416,970-2,054,424)	(\$582,368)	(\$357,995)	(\$362,546)	(\$138,564)	(\$143,379)	(\$143,379)	
Adjusted Taxable Value	\$359,895,192	\$332,577,111	\$339,395,670	\$340,307,047	\$349,151,802	\$349,151,802	
Freeze Levy for over 65	\$265,567	\$252,484	\$254,309	\$279,650	\$268,158	\$268,158	
Tax Rates:							
General (M&O)	0.1766	0.1841	0.2600	0.2821	0.2821	0.2987	0.0166
Debt (I&S)	0.2714	0.2780	0.2000	0.2149	0.2149	0.2211	0.0062
Total Tax Rate	0.4480	0.4621	0.4600	0.4970	0.4970	0.5198	0.0228
Property Tax Dollars:							
General Fund (100)	\$635,575	\$612,274	\$882,429	\$960,006	\$984,957	\$1,042,916	\$57,959
Portion of Over 65	\$104,686	\$100,589	\$143,740	\$158,731	\$152,208	\$154,095	\$1,887
Total General Fund	\$740,261	\$712,863	\$1,026,169	\$1,118,737	\$1,137,165	\$1,197,012	\$59,847
Debt Service Fund (400)	\$976,756	\$924,564	\$678,791	\$731,320	\$750,327	\$771,975	\$21,647
Portion of Over 65	\$160,881	\$151,895	\$110,569	\$120,919	\$115,950	\$114,063	(\$1,887)
Total Debt Service Fund	\$1,137,637	\$1,076,459	\$789,360	\$852,239	\$866,277	\$886,037	\$19,760
Total Property Tax Dollars	\$1,877,897	\$1,789,323	\$1,815,529	\$1,970,976	\$2,003,442	\$2,083,049	\$79,607
Year over Year Change (Decrease)		(\$88,575)	\$26,206	\$155,447	\$32,466	\$79,607	
Value of each tax rate penny (excludes Freeze Levy)		\$ 33,257.71	\$ 33,939.57	\$ 34,030.70	\$ 34,915.18	\$ 34,915.18	

HISTORICAL TAXABLE AD VALOREM VALUES, RATES, AND LEVIES

FISCAL YEAR	FREEZE ADJUSTED TAXABLE VALUES	TOTAL RATE				ANNUAL LEVY GROWTH		
		M&O % OF RATE	I&S % OF RATE	TOTAL RATE	TOTAL LEVY			
2004	\$142,884,879	0.1544	64.0%	0.0868	36.0%	0.2412	\$344,638	
2005	\$177,439,094	0.1603	36.3%	0.2809	63.7%	0.4412	\$782,861	127.15%
2006	\$202,138,933	0.1462	36.0%	0.2595	64.0%	0.4057	\$963,499	23.07%
2007	\$214,841,270	0.1545	37.8%	0.2546	62.2%	0.4091	\$1,067,651	10.81%
2008	\$255,099,162	0.1662	41.6%	0.2338	58.5%	0.4000	\$1,210,053	13.34%
2009	\$316,443,821	0.1541	35.7%	0.2770	64.3%	0.4311	\$1,572,131	29.92%
2010	\$344,127,139	0.1766	41.1%	0.2534	58.9%	0.4300	\$1,711,016	8.83%
2011	\$360,280,350	0.1766	39.4%	0.2714	60.6%	0.4480	\$1,880,031	9.88%
2012*	\$332,730,766	0.1840	39.8%	0.2780	60.2%	0.4620	\$1,790,158	-4.78%
2013	\$339,726,277	0.2600	56.5%	0.2000	43.5%	0.4600	\$1,817,605	1.53%
2014	\$340,317,164	0.2821	56.8%	0.2149	43.2%	0.4970	\$1,972,139	8.50%
2015	\$349,151,802	0.2987	57.5%	0.2211	42.5%	0.5198	\$2,083,049	5.62%

Ad Valorem Rate by Fiscal Year

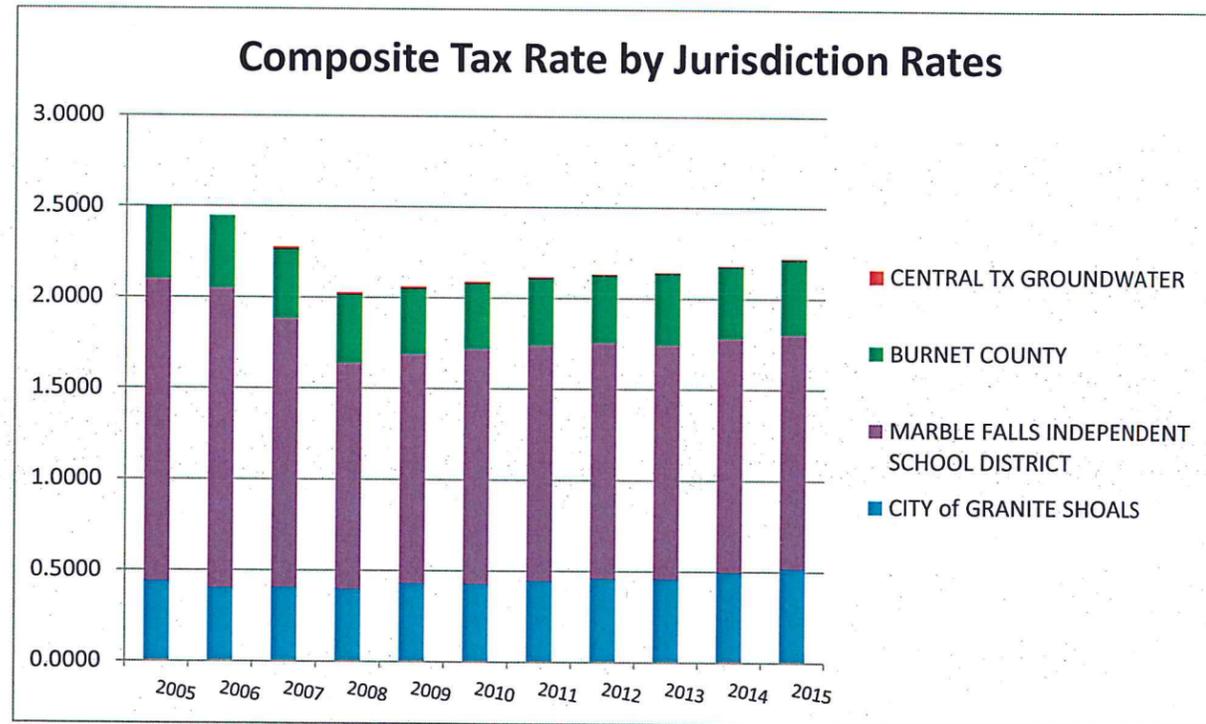


* Property Value decrease was due to deannexation of Web & Beaver Isles - total taxable value \$42,273,147; property is eligible for reannexation in 2018

Source: Burnet County Appraisal District

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

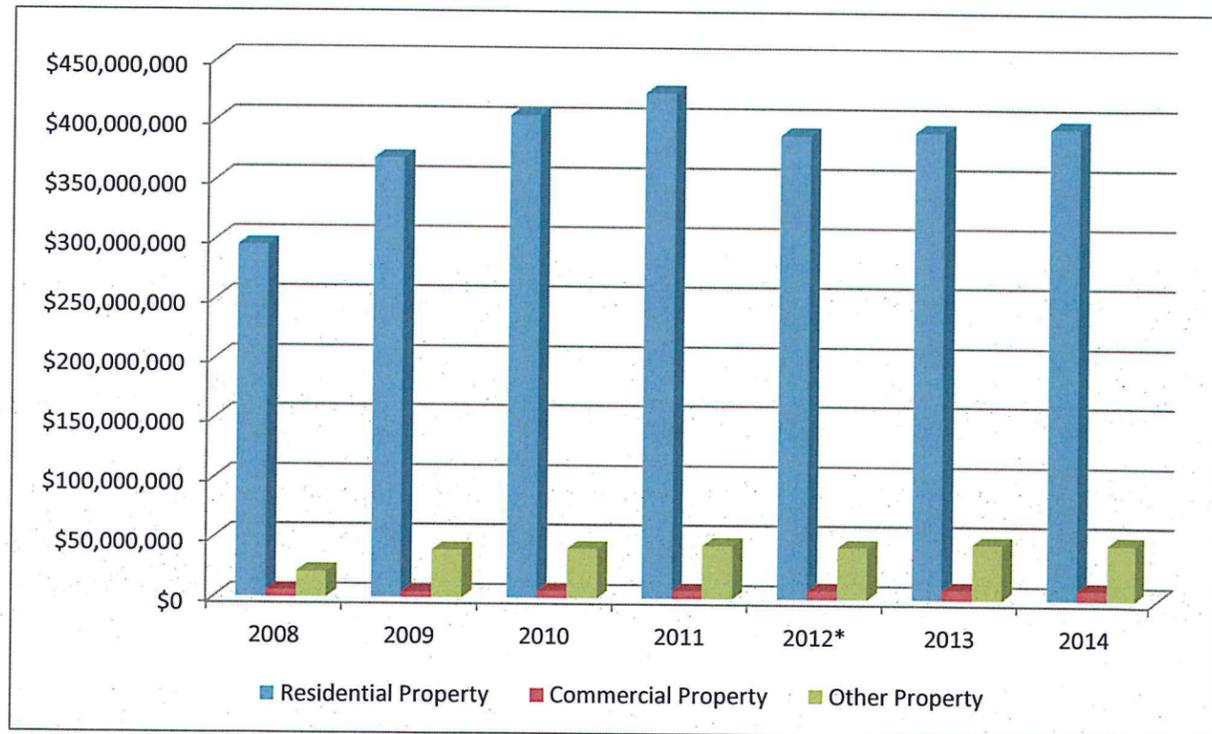
FISCAL YEAR	CITY of GRANITE SHOALS	MARBLE FALLS INDEPENDENT SCHOOL DISTRICT	BURNET COUNTY	CENTRAL TX GROUNDWATER	TOTAL OVERLAP RATE
2004	0.2412	1.6420	0.3961	-	2.27930
2005	0.4412	1.6550	0.4037	-	2.49990
2006	0.4057	1.6400	0.4002	-	2.44590
2007	0.4091	1.4716	0.3807	0.01653	2.27793
2008	0.4000	1.2350	0.3779	0.01510	2.02800
2009	0.4311	1.2550	0.3627	0.01370	2.06250
2010	0.4300	1.2850	0.3627	0.01310	2.09080
2011	0.4480	1.2900	0.3692	0.01080	2.11800
2012	0.4620	1.2900	0.3724	0.01000	2.13440
2013	0.4600	1.2800	0.3934	0.00990	2.14330
2014	0.4970	1.2800	0.3951	0.00980	2.18190
2015	0.5198	1.2800	0.4140	0.00960	2.22340



Source: Burnet County Appraisal District

HISTORICAL MARKET VALUE OF PROPERTY BY CATEGORY

FISCAL YEAR	RESIDENTIAL PROPERTY	% of TOTAL	COMMERCIAL PROPERTY	% of TOTAL	OTHER PROPERTY	% of TOTAL	TOTAL MARKET VALUE	ANNUAL VALUE GROWTH
2008	\$295,413,515	91.5%	\$5,710,238	1.8%	\$21,656,522	6.7%	\$322,780,275	
2009	\$368,644,832	89.1%	\$4,807,026	1.2%	\$40,163,940	9.7%	\$413,615,798	28.14%
2010	\$404,695,645	89.5%	\$6,076,242	1.3%	\$41,574,668	9.2%	\$452,346,555	9.36%
2011	\$424,084,088	89.2%	\$6,570,440	1.4%	\$44,667,314	9.4%	\$475,321,842	5.08%
2012*	\$389,102,345	88.4%	\$7,499,852	1.7%	\$43,667,343	9.9%	\$440,269,540	-7.37%
2013	\$392,403,005	87.7%	\$8,457,576	1.9%	\$46,541,628	10.4%	\$447,402,209	1.62%
2014	\$395,601,470	87.7%	\$8,788,775	1.9%	\$46,767,090	10.4%	\$451,157,335	0.84%
2015	\$402,552,088	87.5%	\$9,149,547	2.0%	\$48,223,706	10.5%	\$459,925,341	1.94%



* Property Value decrease was due to deannexation of Web & Beaver Isles - total taxable value \$42,273,147; property is eligible for reannexation in 2018

Source: Burnet County Appraisal District

TOP TEN TAXPAYERS - Tax Year 2014

NAME of TAXPAYER	NATURE of PROPERTY	Assessed Value	RANK	% of TOTAL TAXABLE VALUE
Grand Marabella II LLC	Real Estate	\$2,978,085	1	0.9%
KLB2 LP	Real Estate	\$1,598,897	2	0.5%
Brock Family Partnership LTD	Residential	\$1,406,931	3	0.4%
Terry & Sherry Taylor	Residential	\$1,321,521	4	0.4%
Leo Quintanilla	Residential	\$1,278,587	5	0.4%
Frank & Marian Trogus	Residential	\$1,274,283	6	0.4%
Diana McAllister	Residential	\$1,220,689	7	0.3%
The Olson LP	Real Estate	\$1,181,948	8	0.3%
Winters Tempe Marque' Fox	Residential	\$1,307,606	9	0.4%
Walter Richard Wagner	Residential	\$1,108,953	10	0.3%
	Subtotal	\$14,677,500		4.2%
	All Other	\$334,474,302		95.8%
	Total	\$349,151,802		100.0%

TOP TEN TAXPAYERS - Tax Year 2013

NAME of TAXPAYER	NATURE of PROPERTY	Assessed Value	RANK	% of TOTAL TAXABLE VALUE
Grand Marabella II LLC	Real Estate	\$2,445,487	1	0.7%
Brock Family Partnership LTD	Residential	\$1,406,931	2	0.4%
Terry & Sherry Taylor	Residential	\$1,403,499	3	0.4%
KLB2 LP	Real Estate	\$1,272,596	4	0.4%
Frank & Marian Trogus	Residential	\$1,269,283	5	0.4%
Diana McAllister	Residential	\$1,215,689	6	0.3%
The Olson LP	Real Estate	\$1,188,910	7	0.3%
Winters Tempe Marque' Fox	Residential	\$1,171,289	8	0.3%
Leo Quintanilla	Residential	\$1,158,454	9	0.3%
Walter Richard Wagner	Residential	\$1,108,953	10	0.3%
	Subtotal	\$13,641,091		3.9%
	All Other	\$326,676,073		96.0%
	Total	\$340,317,164		100.0%

Source: Burnet County Appraisal District

RESOLUTION NO. 446

**A RESOLUTION OF THE CITY OF GRANITE SHOALS,
TEXAS, ADOPTING FINANCIAL PERFORMANCE
GOALS AND POLICIES FOR THE CITY**

WHEREAS, the City Council of the City of Granite Shoals, Texas ("Council") seeks to provide for the health, safety and welfare of its citizens; and

WHEREAS, Section 3.06 of the Granite Shoals City Charter provides that the Council shall determine all matters of City policy; and

WHEREAS, Article VII of the City Charter provides the Council with general authority to make decisions regarding the City's budget, capital program, borrowing, taxes, and other financial matters; and

WHEREAS, the Council finds that it is in the best interest of the City to adopt a set of financial performance goals and policies that will help to ensure prudent financial management and investment of the City's resources;

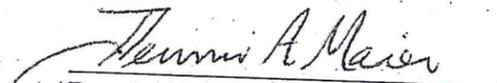
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRANITE SHOALS, TEXAS, THAT:

The Council hereby adopts the attached Exhibit A, "Financial Performance Goals and Policies," as the official financial goals and policies of the City.

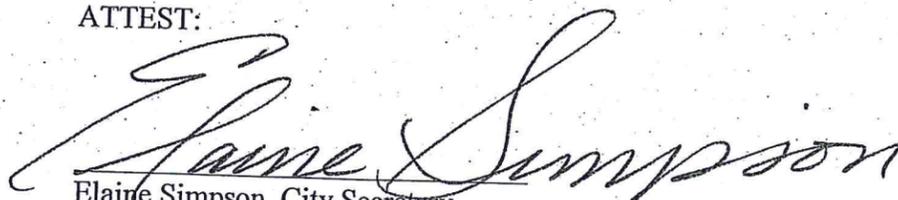
EFFECTIVE DATE. This RESOLUTION shall be in full force and effect from and after its date of approval.

APPROVED: this 13th day of May, 2014.

APPROVED:


Dennis A. Maier, Mayor

ATTEST:


Elaine Simpson, City Secretary

FINANCIAL PERFORMANCE GOALS and POLICIES**Annual Financial Performance Goals**

1. The City Council shall adopt a structurally balanced budget for the ensuing fiscal year pursuant to the prevailing state and local law.
2. The City will maintain a general fund balance at a minimum reserve level of 25% and a maximum of 50% of budgeted operations and maintenance expenditures. The General Fund budget shall allow for annual growth in the fund balance until minimum reserve levels are reached.
3. The City will maintain a utility fund retained earnings balance at a minimum reserve level of 25% of budgeted operations and maintenance expenditures.
4. The City of Granite Shoals will be conservative rather than aggressive in its budgeting of revenues and expenditures.
5. The City Council shall not appropriate funds for any new programs or projects without a complete evaluation of current and future cost.
6. City services shall be reviewed annually in order to identify appropriate budget funding necessary for the City to perform in a professional and business-like manner.
7. City Council program priorities will be reviewed annually. These identified priorities will become the basis for funding in the annual budget.

FINANCIAL POLICIES**Budget Policies**

1. The City Council shall adopt a structurally balanced budget for the ensuing fiscal year pursuant to the prevailing state and local law. A structurally balanced budget is defined as recurring revenues funding recurring expenditures and adherence to fund balance policies. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.
2. The City shall use non-recurring resources and fund balances to fund non-recurring expenditures. Only recurring revenues shall be used to fund recurring expenditures.
3. All budget appropriations (except for capital expenditures and non-appropriated funds) lapse at fiscal year-end (September 30) to the extent it has not been expended or encumbered. Any funds not expended, disbursed or encumbered shall be deemed excess funds.
4. The City Manager is authorized to transfer budgeted amounts within a department. Any revisions that alter the total appropriations of any department or fund must be approved by the City Council.
5. The City Council may amend the adopted budget by ordinance and shall become an attachment to the original budget, but shall not delete or decrease appropriations required for debt service.
6. Budgets of the Utility Fund shall be self-supporting (i.e. current revenues will equal or exceed current expenditures, excluding depreciation).
7. Financial control systems shall be in place to monitor compliance with the adopted budget, including the use of monthly reporting and control of expenses at the line-item level.

FINANCIAL POLICIES

Capital Expenditure Policies

1. Any item costing \$5,000 or more and having an estimated useful life of at least 2 years will be classified as a capital outlay expenditure.
2. All capital assets shall be inventoried annually.
3. Computer software, regardless of cost, will not be capitalized.
4. The City Council may issue bonds, certificates of obligation, warrants, or other evidences of indebtedness for the purpose of buying or constructing capital assets.
5. All capital projects shall be financially monitored to ensure compliance with the approved budget for the project. Any changes to the total appropriation to a capital project budget will be approved by the City Council.

6. Capital assets will be depreciated using the straight line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Infrastructure	20-40
Buildings	30
Improvements	30
Equipment	7
Vehicles	5

7. The City Manager shall submit a five-year capital program as an attachment to the annual budget. The program as submitted shall include:
 - a. A clear general summary of its contents;
 - b. A list of all capital improvements which are proposed to be undertaken during the five fiscal years succeeding the budget year, with appropriate supporting information as to the necessity for such improvements;
 - c. Cost estimates, method of financing and recommended time schedules for each improvement; and
 - d. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

FINANCIAL POLICIES

Cash & Investment Policies

1. The City will enter into a depository agreement with one or more banks for a specified period of time and specified fees for banking services. The term of each depository agreement shall not exceed five years, unless otherwise approved by the City Council.
2. In accordance with the Public Funds Investment Act, the City Council shall adopt by ordinance a formal investment policy. Such policy shall be reviewed annually.

Debt Policies

1. General Obligation Bonds payable from ad valorem taxes, other than refunding bonds, shall not be issued unless the bonds have been authorized by a majority vote at a City election held for that purpose. Certificates of Obligation and Tax Notes payable from ad valorem taxes may be issued at the direction of City Council.
2. The total tax supported debt of the City shall never exceed ten percent (10%) of the net taxable value of property on the tax rolls of the City.
3. Long-term debt shall not be incurred to finance current operations. Short-term debt may be used to fund purchases of machinery, equipment and vehicles.
4. When any debt is issued to finance capital improvements or assets, the City shall retire the debt within a period not to exceed the expected useful life of the asset or improvements being financed.

Expenditure Policies

1. Use of Fund Balance/Working Capital/Retained Earnings: Fund Balance/Retained earnings should be used only for emergencies, non-recurring expenditures/expenses, or major capital purchases that cannot be accommodated through current year savings and must be authorized by City Council. Should such uses reduce balances below the level established as the objective for that fund, restoration recommendations will accompany the request/decision to utilize said balances.

FINANCIAL POLICIES

2. **Avoidance of Operating Deficits:** The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end.

Corrective actions are not limited to, but may include any or all of the options listed below, and will be considered individually on a case by case basis:

- a. Deferral of capital purchases and capital maintenance
 - b. Reduce non-personnel operating expenditures
 - c. Hiring freezes
 - d. Freeze compensation adjustments
 - e. Use of other fund balances where allowable
 - f. Evaluate increased fees
 - g. Personnel restructuring
3. Provision shall be made in the annual operating budgets and in the appropriation ordinance for a contingency appropriation, to be used in the case of unforeseen items of expenditures. Appropriations for a contingency shall not exceed 3% of the total general fund expenditures. This appropriation shall be under the control of the City Manager and distributed by him/her only after prior approval by the City Council. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities for which the appropriations are made.

Purchasing Policies

1. The City Council may, by ordinance, give the City Manager general authority to contract for expenditures without further approval of the City Council or all budgeted items not exceeding limits set by the City Council within the ordinance.
2. The Director of Finance shall be responsible for maintaining written purchasing procedures. These administrative procedures must be approved by the City Manager and adopted by City Council.
3. Lease purchase agreements shall only be used to finance capital items with a useful life of at least three years.

FINANCIAL POLICIES

4. Preference may be given to local businesses if the purchase meets Texas Local Government Code statutes. All purchases must adhere to the guidelines outlined in the written purchasing procedures.
5. The City will enter into inter-local agreements, when advantageous to the City, with entities such as the State of Texas Procurement and Supply Services (TPASS), Houston Galveston Area Council (HGAC), and the Texas Association of School Board (TASB BuyBoard).

Reporting Policies

1. The budget will be prepared based upon recommended practices by GASB (Governmental Accounting Standards Board) and GFOA (Governmental Finance Officer's Association). Copies of the budget will be available for public viewing at City Hall and on the City's website.
2. Timely interim financial reports will be produced for department managers for internal purposes. Financial statements shall be prepared and submitted to the City Council on at least a quarterly basis.
3. Quarterly investment reports will be presented at City Council meetings.
4. An annual independent financial audit shall be performed by a properly licensed independent public accounting firm, and results of this audit will be presented to the City Council.
5. The City will issue requests for proposals to choose an auditor for a period not to exceed five years, unless otherwise approved by the City Council.

Reserve Policies

1. The City will maintain the General Fund unreserved fund balance at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls. The City will maintain a fund balance at a minimum reserve level of 25% and a maximum of 50% of budgeted operations and maintenance expenditures. The right is reserved by the City Council to change the targeted reserve level by resolution, ordinance or budget adoption. The General Fund budget shall allow for annual growth in the fund balance

FINANCIAL POLICIES

until minimum reserve levels are reached. When the reserve exceeds the maximum limits, opportunities should be identified to use the excess reserves to fund one-time expenses within the General Fund or may be used to "buy-down" future debt service payments.

2. The City will maintain the Utility Fund unreserved retained earnings balance at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls. The targeted reserve level will be a minimum 25% of budgeted operations and maintenance expenditures. This amount is in addition to amounts that have been set aside or are being accumulated for Capital Expenditures. The right is reserved by the City Council to change the targeted reserve level by resolution, ordinance or budget adoption. The Utility Fund budget shall allow for annual growth in the fund balance until minimum reserve levels are reached.
3. The City of Granite Shoals will set a debt service rate necessary to collect a full year's debt service payment on all outstanding and proposed debt. As a result, the Debt Service Fund will maintain a reserve equivalent to fund 25% of total annual debt requirements. When the reserve level exceeds the target amount, opportunities should be identified to use the excess reserves to fund capital expenses of the General Fund or may be used to "buy-down" future debt service payments.

Revenue Policies

1. Annual estimates of revenue in both the General Fund and Proprietary (Utility) Fund shall be based on historical trends and a reasonable expectation of growth. A conservative approach shall be observed in estimating revenues in an effort that revenues not be overstated.
2. The City should endeavor to maintain a diversified and stable revenue base in order to prevent overall revenue shortfalls as a result of periodic fluctuations in any one revenue source.
3. Tax Rate:
 - a. In determining the City's debt service portion of the tax rate from year to year the City shall consider any applicable constitutional and state law requirements in addition to taking into consideration:
 - i. The amount of ad valorem tax debt coming due,

FINANCIAL POLICIES

- ii. Any ad valorem tax debt that is callable and economically feasible to redeem,
 - iii. Additional ad valorem tax debt projected to be issued (including particularly any voter authorized general obligation bonds remaining authorized but unissued),
 - iv. Existing debt service fund balance, and
 - v. Minimizing overall tax rate volatility.
 - b. The City of Granite Shoals will budget ad valorem tax revenue at 100% of the total amount of current taxes levied.
4. User charges and rates shall be established at a level related to the cost of providing the services. These charges and rates shall be reviewed periodically in order to determine the appropriate level of funding anticipated to support the various related activities.
5. Rates and fees for water activities shall be maintained at levels sufficient to ensure that annual revenues will be available to pay all direct and indirect costs of the enterprise activities, including costs of operation, capital improvements, maintenance, and principal and interest requirements on outstanding debt, and interest and sinking fund and reserve fund requirements.
6. The Utility Fund will pay to the General Fund a monthly charge for services. This transfer will incorporate a Franchise Fee, Payment in Lieu of Taxes, and reimbursement of General Fund expenses in support of the Utility Fund.
 - a. The Franchise Fee will equal 20% of the Utility Fund's operating revenues.
 - b. Payment in Lieu of Taxes (PILOT) will equal the value of the Utility Fund's assets multiplied by the City's tax rate.
 - c. General Fund expenses in support of the Utility Fund will be calculated each year using a cost allocation model.
7. Uncollectable Revenues:
 - a. The City will use its best effort to collect past due revenues. These efforts may include internal and external processes.
 - b. In the City's Utility Funds, revenues will be considered uncollectable and may be written off as such after 12 months of delinquency. Outstanding receivables and write-offs will be adjusted at minimum one time per fiscal year.
 - c. In all other funds, uncollectable revenues will be considered on a case by case basis, and decisions related to write-offs will be made as deemed appropriate by city administration.

FINANCIAL POLICIES

Definitions

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited by the time it may be expended.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues.

Capital Equipment – Equipment purchases that exceed \$5,000 and have a useful life of greater than two years.

Encumbered – To be committed by the City to use funds for a specific purpose. (i.e. A purchase order has been issued)

Fund – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: general fund, enterprise funds, special revenue funds, debt service funds, capital project funds, and internal service funds.

Fund Balance – The excess of assets over liabilities.

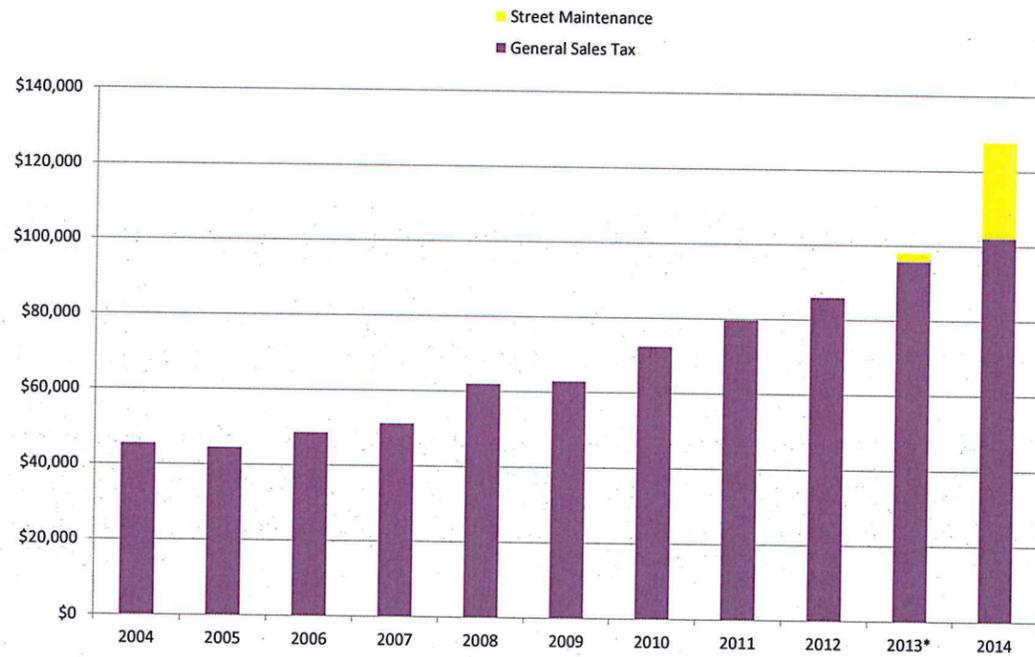
General Fund – Fund that accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, data processing, park and recreation, public works, and general administration.

Proprietary Fund Types – Also known as enterprise funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business activities are accounted for through proprietary funds (such as water and sewer operations).

SALES TAX BY MONTH CURRENT & LAST TEN YEARS

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2004	3,625.20	5,601.94	3,252.93	2,821.80	4,166.98	2,583.87	3,102.40	4,627.43	3,014.40	3,452.12	5,497.85	3,748.05	45,494.97	
2005	3,945.60	5,492.73	2,969.60	2,595.17	4,250.46	3,264.72	2,687.04	4,635.33	2,792.43	3,416.45	5,165.91	3,288.39	44,503.83	-2%
2006	4,034.49	3,813.85	3,150.19	2,850.88	3,925.31	2,678.32	7,085.29	4,711.15	4,290.98	3,964.50	4,473.42	3,661.15	48,639.53	9%
2007	3,687.42	4,951.37	2,866.95	3,829.71	4,082.86	3,150.74	3,809.77	4,996.53	4,276.00	4,717.84	6,121.50	4,782.88	51,273.57	5%
2008	4,942.96	5,738.35	6,896.64	3,976.93	5,834.61	3,849.41	4,430.89	5,465.18	4,354.44	5,097.38	6,167.69	5,303.93	62,058.41	21%
2009	5,146.86	6,044.53	4,348.30	4,326.98	5,711.99	3,373.79	3,649.16	6,886.26	4,521.64	4,551.88	7,925.28	6,447.40	62,934.07	1%
2010	6,165.56	6,432.33	5,107.83	4,285.04	6,197.98	5,069.03	4,318.69	7,673.13	6,623.30	6,183.44	7,987.42	6,424.99	72,468.74	15%
2011	5,511.52	7,529.55	5,094.62	5,688.78	7,491.41	4,792.54	6,069.36	8,017.11	5,710.31	7,689.41	8,519.92	7,624.52	79,739.05	10%
2012	6,885.31	9,372.82	6,112.84	5,503.86	8,077.42	5,288.97	6,002.50	7,935.22	7,426.92	7,520.53	8,330.42	7,556.82	86,013.63	8%
2013*	6,585.33	8,296.00	6,545.79	6,440.24	7,522.31	6,985.17	6,822.40	9,330.68	7,784.28	8,276.01	11,922.22	11,554.41	98,064.84	14%
2014	10,018.00	15,325.00	8,961.00	8,742.38	12,083.89	7,940.02	8,314.82	11,438.03	10,103.24	10,763.40	13,521.02	10,428.56	127,639.36	30%

Sales Tax by Fiscal Year



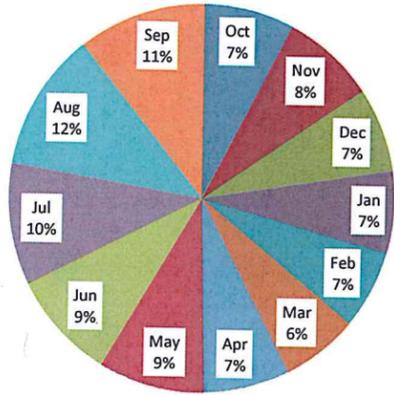
* In FY 2013 the City elected an additional 0.25% sales tax for Street Maintenance. The first receipt of this additional sales tax is recorded in September 2013.

Source: Texas Comptroller of Public Accounts

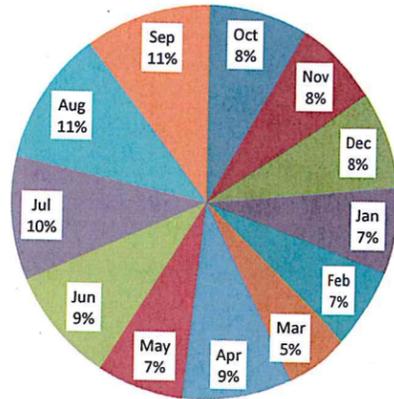
BILLED WATER CONSUMPTION (in gallons)

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2012	16,114,895	9,747,493	10,124,860	9,050,027	9,467,910	8,392,162	10,042,525	10,617,410	13,123,162	15,064,483	15,380,679	17,598,001	144,723,607
2013	10,605,825	9,707,890	10,236,513	9,012,711	8,676,500	7,010,200	11,729,550	9,306,700	12,185,601	13,126,266	14,323,909	13,542,921	129,464,586
2014	9,678,465	10,163,339	9,088,068	8,786,819	8,486,083	8,330,755	9,241,311	11,478,576	11,621,039	13,017,855	14,916,825	13,856,530	128,665,665

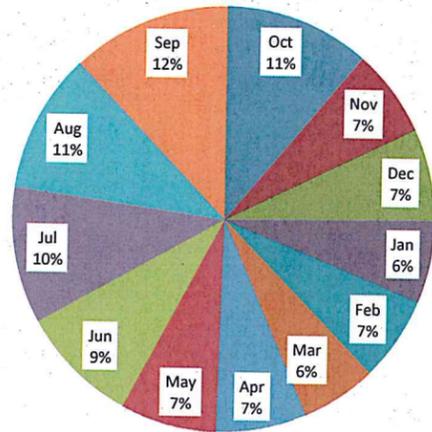
2014



2013

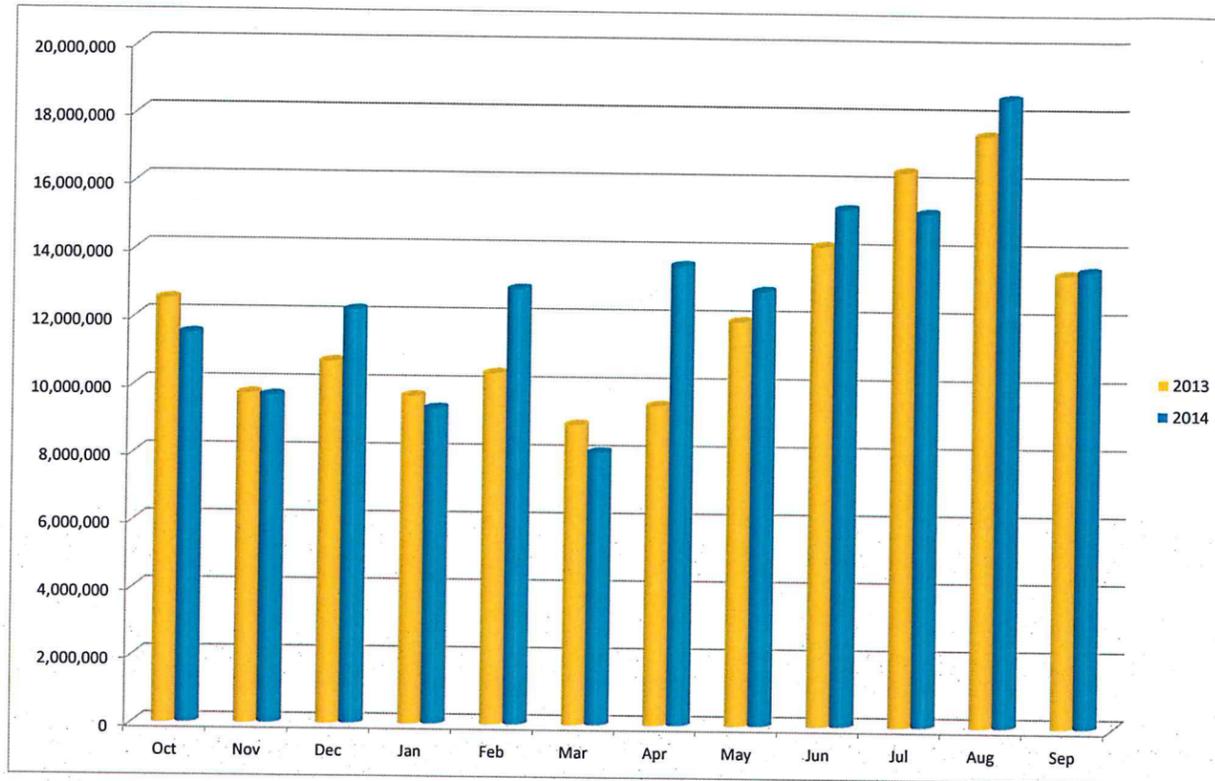


2012



RAW WATER PURCHASED (in gallons)

Fiscal Year	Period Ending												Total
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
2010	11,280,000	8,702,000	9,531,000	13,359,000	15,285,000	3,834,000	11,577,000	11,064,000	14,598,000	15,591,000	13,180,000	16,394,000	144,395,000
2011	11,984,000	12,221,000	10,002,000	11,304,000	12,273,000	9,986,000	15,096,000	14,632,000	14,238,000	19,196,000	23,687,000	20,909,000	175,528,000
2012	12,906,000	10,381,000	9,725,000	10,250,000	8,787,000	8,810,000	10,539,000	14,733,000	12,552,000	18,157,000	15,432,000	15,979,000	148,251,000
2013	12,533,000	9,759,000	10,720,000	9,707,000	10,399,096	8,899,426	9,483,292	11,974,451	14,209,000	16,417,000	17,504,000	13,424,000	145,029,265
2014	11,519,000	9,694,000	12,229,000	9,348,000	12,878,000	8,091,000	13,603,000	12,866,000	15,307,000	15,202,000	18,586,000	13,523,000	152,846,000



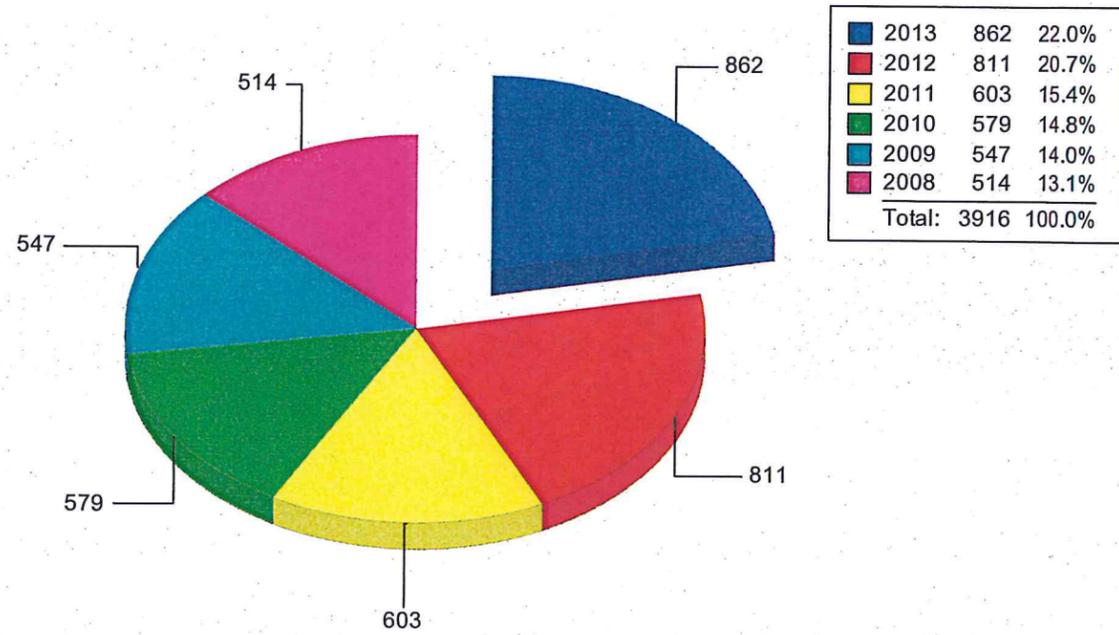
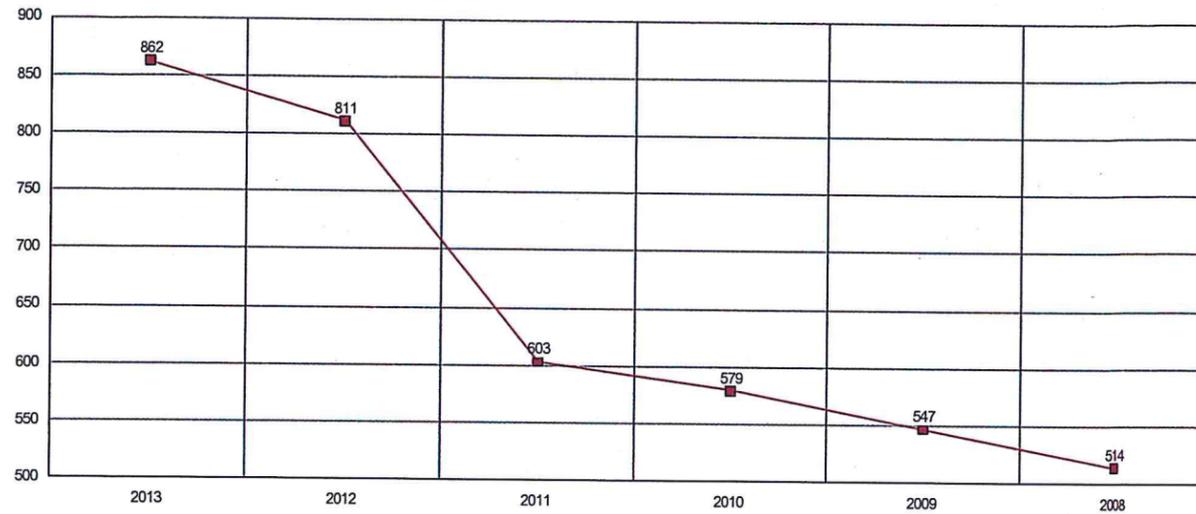
Source: Lower Colorado River Authority

Case Reports

November 07, 2014

Offenses by Year

This data represents Case Reports in relation to year, and offense category. Report Includes Case Reports with Occurred On date from (1/1/2008) to (12/31/2013).



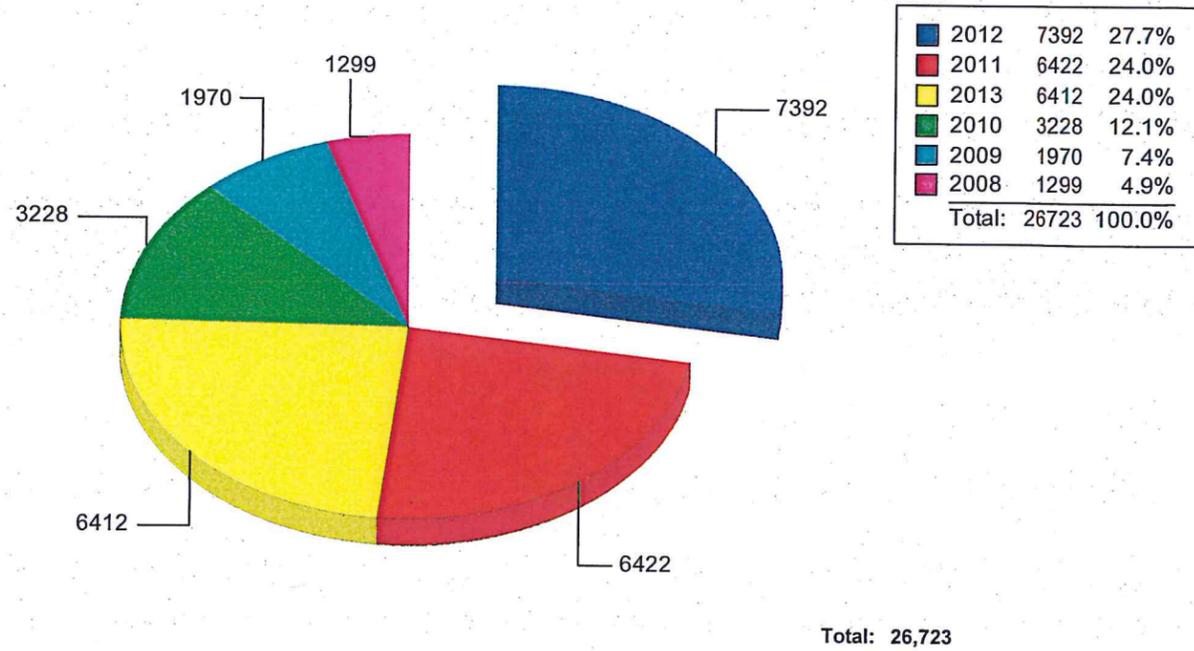
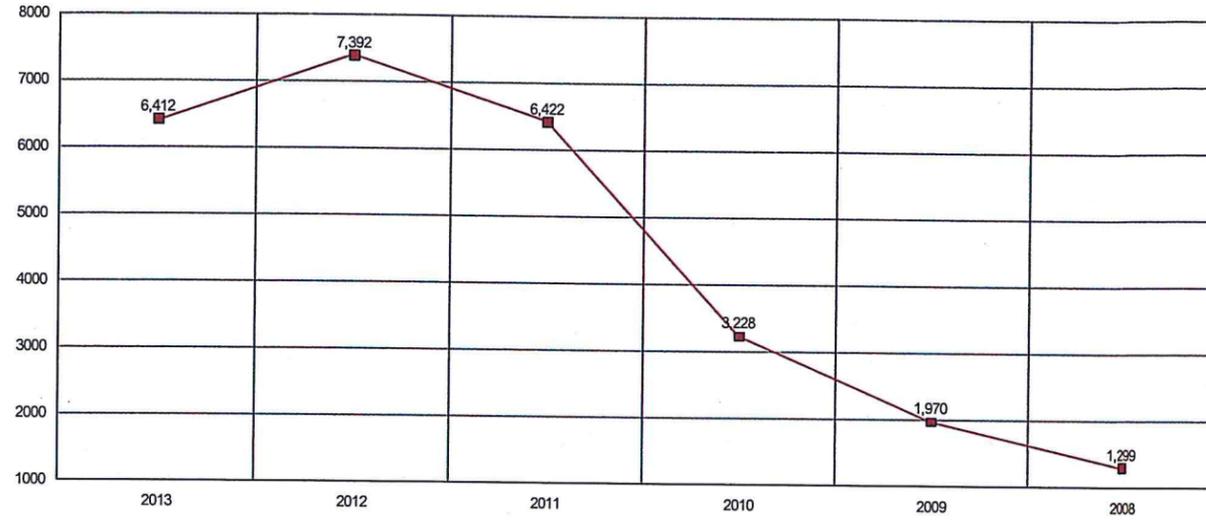
Total: 3,916

Calls for Service

11/7/2014

Offenses by Year

This data represents Calls for Service in relation to year and offense category. It is an analysis of offenses reported to police, and not a representation of actual crime. Report Includes Calls for Service from (1/1/2008) to (12/31/2013).

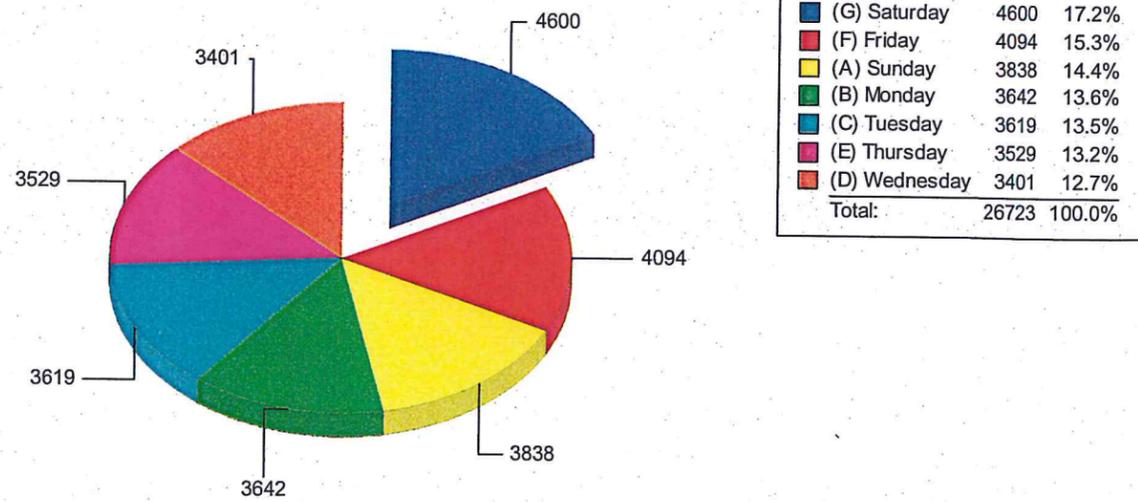
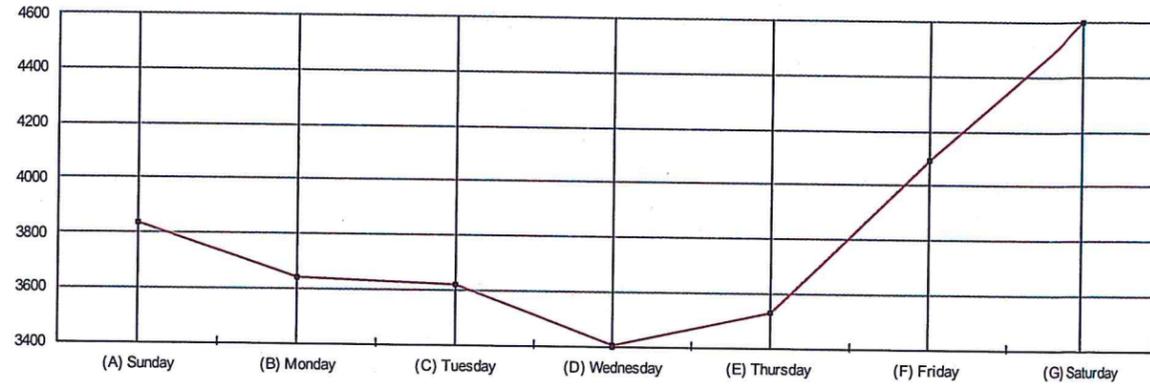


Calls for Service

November 07, 2014

Offenses by Day of Week

This data represents Calls for Service in relation to day of week and offense category. It is an analysis of offenses reported to police, and not a representation of actual crime. Report Includes Calls for Service from (1/1/2008) to (12/31/2013).



Total: 26,723

BUDGET ABBREVIATIONS

AIM: Assessment – Improvement – Maintenance
AMR: Automated Meter Read
ARB: Appraisal Review Board
CAD: Computer Aided Design
BCAD: Burnet Central Appraisal District
CAFR: Comprehensive Annual Financial Report
CAPCOG: Capital Area Council of Governments
CIP: Capital Improvement Project/Program
CM: City Manager
CO: Certificate of Obligation Bond
COLA: Cost of Living Adjustment
CR: County Road
ED: Economic Development
EPA: Environmental Protection Agency
ETJ: Extra-territorial Jurisdiction
ETR: Effective Tax Rate
EXP: Expenditures
FM: Farm to Market Road
FTE: Full-time Equivalent
FY: Fiscal Year
FYE: Fiscal Year End (9/30)
GASB: Governmental Accounting Standards Board
GFOAT: Governmental Finance Officers Association of Texas
GIS: Geographical Information System
GO: General Obligation Bond
HR: Human Resources
ICMA: International City Manager's Association
I&S: Interest and Sinking
IT: Information Technology
LCRA: Lower Colorado River Authority
MFISD: Marble Falls Independent School District
M&M: Maintain & Move Forward
M&O: Maintenance and Operations
N/A: Not available / not applicable
O&M: Operations and Maintenance
PC: Personal Computers
PE: Professional Engineer / Professional Engineering
PT: Part-Time
REC/Rec: Recreation
REF: Refinance
REV: Revenues
SCADA: Supervisory Control and Data Acquisition
SR: Senior
TCEQ: Texas Commission on Environmental Quality
TX-DOT: Texas Department of Transportation
WCID: Water Control and Improvement Districts
WTP: Water Treatment Plant
YE: Year End

BUDGET GLOSSARY

Accounting System: The methods and records established to identify, assemble, analyze, classify, record, and report the City's transactions and to maintain accountability for the related assets and liabilities.

Accounts Payable (AP): A short-term (one year or less) liability reflecting amounts owed for goods and Services received by the City.

Accounts Receivable (AR): An asset reflecting amounts due from other persons or organizations for goods and services furnished by the City.

Accrual Accounting: A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the city.

Accrued Interest: The accumulated interest due on a bond as of the last interest payment made by the issuer of the bond. The security is always sold with the accrued interest included.

Actual: The actual amount spent on expenditures as it relates to a fund, department and/or expenditure category. These amounts have been adjusted and include audit adjustments.

Ad Valorem Taxes: Commonly referred to as property taxes. The charges levied on all real and certain personal property according to the property's assessed value and the tax rate. Two ad valorem rates create the total collection:

- **Maintenance and Operations Rate:** This rate is one of two component rates that make up the total tax rate. Revenue generated by this rate is used to fund general operations of the City.
- **Debt Service Rate:** This rate is the second of two component rates that make up the total tax rate. This rate is set by law in an amount sufficient to generate enough revenue with which to pay the City's maturing general obligation debt.

Adjustment to Base Request: A request needed to maintain current service levels, such as fuel or electricity, and may include personnel when needed to maintain the service level.

Advanced Refunding Bonds: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds or Other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Amortization: The decrease in value of an asset to its redemption price over time as it approaches maturity. On a mortgage backed security, the reduction through periodic repayments of both interest and principal. The premium amount is amortized to par over the life of the security on a daily basis.

Appropriations: An authorization made by the City Council which permits the City to make expenditures and incur obligations.

Approved: The adopted budget for a fund, department and/or expenditure category for the upcoming fiscal year.

Assessed Value: A valuation set upon real estate or other property as a basis for levying property taxes.

All property values within the City of Granite Shoals are assessed by the Burnet County Appraisal District.

Asset: The resources and property of the City that can be used or applied to cover liabilities.

BUDGET GLOSSARY

Audit: An examination or verification of the financial accounts and records. The City is required to have an annual audit conducted by qualified certified public accountants.

Balanced Budget: A budget with total revenues equaling total expenditures. The City adopts an annual budget that will have a balanced General Fund budget; however, the total budget is either balanced or has revenues higher than expenditures.

Base Budget: Refers to a departmental operating budget minus personnel and capital.

Basis of Accounting: Refers to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recorded and reported in the financial statements.

Benchmark: The performance of a predetermined group of securities or an individual security for comparative risk and performance purposes. Benchmarks may be based on available indexes such as the Standard and Poors Index or selected for specific investment strategies.

Bond: A written promise to pay a specified sum of money (called the principal amount) at a specific date or dates in the future (called the maturity dates) and carrying interest at a specified rate, usually paid periodically. The difference between a bond and a note is that a bond is issued for a longer period and requires greater legal formality. The most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large Capital projects, such as buildings, streets, and water/sewer system improvements.

Bonded Debt: The portion of indebtedness represented by outstanding (unpaid) bonds.

Bonds Issued: Bonds sold by the City.

Bonds Payable: The face value of bonds issued and unpaid.

Book Value: The value at which a security is carried on an inventory list or other financial records of an investor. Book value reflects the price at which the security was originally bought plus net amortization/accretion to that point in time. The book value will differ significantly from the security's current market value.

Budget: A financial plan for a specified period of time (fiscal year for the City) that includes an estimate of proposed expenditures and the means for financing them.

Budget Message: A general discussion of the proposed budget as presented in writing by the City Manager to the City Council.

Call Feature: Part of the agreement a bond issuer makes with a buyer, called the indenture, describing the schedule and price of redemption before maturity. A call is an embedded option in the security allowing the seller to "call" (buy) it back at specific times.

Callable Bond: A bond that has an option which can be exercised by the issuer of the bond to redeem the bond prior to its maturity date. The provision will state the times and price that the bond may be called at.

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Gain: The profitable result of the sale of a security or asset whereby the net sales price exceeds the book value of the security at the date of purchase.

Capital Improvements: Expenditures for the construction, purchase, or renovation of City facilities or property.

BUDGET GLOSSARY

Capital Loss: The resulting loss on the sale of a security asset whereby the net sale proceeds is less than the book value of the security at the date of sale.

Capital Outlay: Expenditures resulting in the acquisition of or addition to the City's fixed assets. Generally, any item with a purchase price of \$5,000 or more and having an estimated useful life of at least two years is classified as a capital outlay expenditure.

Cash Basis: A basis of accounting in which transactions are recorded when cash is received or disbursed.

Cash Flow Analysis: An analysis of changes in revenues and expenditures that affect the cash balance.

Category Descriptions: The name given to a group of similar line items. For example - Line items related to operating a facility such as gas and electricity grouped under the category description of Operating.

Certificate of Deposit (CD): A time deposit issued by a bank that pays interest periodically or at maturity, a time deposit with a specific maturity evidenced by a certificate. Large denomination CDs are typically negotiable. There is a penalty for early withdrawal of the CD (time deposit).

Charges for Service: The revenue typically charged for a service is specific to an individual user, rather than a communal good; therefore, the charge is used to offset the cost for the individual need. Ex. Park fees and utility charges.

Collateral: Securities, evidences of deposit or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Compound Interest: The method of computing interest on a principle sum where the interest rate is applied to the original principle and many accumulated interest.

Coupon Rate: The fixed annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. A certificate attached to a bond evidencing interest due on a payment date.

Credit Risk: The risk that the issuer of the bond will default or fail, or its credit rating being reduced. This could involve the loss of all or part of the invested principal.

Debt Service Fund: A fund established to account for funds needed to make principal and interest payments on outstanding bonds when due. Also referred to as an Interest and Sinking Fund.

Debt Service Requirements: The amount of money required to pay interest and principal for a specified period on outstanding debt.

Delinquent Taxes: Property taxes remaining unpaid after the due date. Delinquent taxes incur penalties and interest at rates specified by law.

Delivery versus Payment (DVP): There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment requires the delivery of securities before payment is made securing the assets for the entity. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities and is less secure.

Department: A functional group of the City with related activities aimed at accomplishing a major City service or program (e.g. the Fire Department).

BUDGET GLOSSARY

Depreciation: The prorating of the cost of a fixed asset over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds. Assets in general governmental funds are expensed entirely when purchased.

Discount: The difference between the cost price of a security and its P A R or face value at maturity when quoted at lower than face value. A security selling below the original offering price shortly after sale also is considered to be "at a discount".

Diversification: The spreading of an investment over a large number of securities in order to reduce financial risk or the process of using different securities and maturities in a portfolio to reduce market and credit risk. (i.e. not putting all your eggs in one basket.)

Economic Development Corporation: A city-council commissioned Board that is responsible for promoting, assisting and enhancing economic development activities, typically funded by a ½ cent dedicated sales tax option. The City of Granite Shoals does not have an Economic Development Corporation.

Effective Tax Rate: The rate necessary to raise the same total amount of taxes from the same properties that were on the tax roll last year.

Encumbrance: The commitment of appropriated funds to purchase an item or service. An encumbrance differs from an account payable in that a commitment is referred to as an encumbrance before goods or services are received.

Enhancement Request: A request considered a "nice-to-do" and would enhance or add to the current service levels.

Enterprise Fund: See Proprietary Fund.

Equity: The difference between assets and liabilities of the fund.

Estimated: An estimate of an unknown number, such as future revenue, based upon history, trend, or other logical methods.

Expenditures: If accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. (Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended.)

Expense: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Extra Territorial Jurisdiction (ETJ): The unincorporated area that is contiguous to the corporate boundaries of a City. The ETJ area for the City of Granite Shoals extends one mile from the City's boundaries. Cities have certain powers in their ETJ's to promote and protect the general health, safety, and welfare of persons residing in and adjacent to the City.

Fiduciary Fund: A fund created for situations in which the government is acting in a trustee capacity or as an agent for other entities.

Fire Protection Fees: Revenues from this fee cover the cost of the City providing fire protection service to areas in the ETJ. This fee is assessed in lieu of the ETJ districts charging an ad valorem tax.

Fiscal Year (Period): The time period designated by the City signifying the beginning and ending period

BUDGET GLOSSARY

for recording financial transactions of the City. The City of Granite Shoals' fiscal year begins each October 1st and ends the following September 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fees: These fees are derived from major public utilities operating within the City and are intended to reimburse the City for use of public streets and rights of way, which is generally computed as a percent of gross receipts and the percentages vary among the utility classes.

Full Faith and Credit: A pledge to the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or tax supported debt.

Full-Time Equivalent (FTE): A calculation of a position in which a position is calculated by the proportion of hours worked compared to a full-time employee. Ex. A season employee is a .25 FTE because they are budgeted to work a ¼ the number of hours of a full-time employee.

Fund: Separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Fund Balance: The excess of a fund's assets over its liabilities and reserves.

General Fund: The largest fund within the City. Accounts for all financial resources except those required to be accounted for in another fund. The General Fund contains the activities commonly associated with municipal government, such as police and fire protection, libraries, and parks and recreation.

General Obligation Bonds: Bonds backed by the full faith and credit of the City. See Full Faith and Credit.

Governmental Fund: Includes activities usually associated with a typical local government's operations, such as Police protection. Governmental Funds also include "Special Revenue" Funds that account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Impact Fees: These fees are charged for facility expansion of the city's water and wastewater systems. The Texas Local Government Code, Chapter 395, enacted by the State Legislature in 1987 (Senate Bill 336) and amended in 1989, empowers cities to impose and collect "impact fees" upon new development.

Inflation: The effect of generally rising prices of goods and services.

Interest Rate: The fixed annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Interest-Rate Risk: A form of investment risk whereby changes in interest rates adversely affect the value of a security portfolio. For example the value of bond holdings will decline should interest rates increase.

Interfund Transfers: All interfund transactions except loans and reimbursements.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, or payments in lieu of taxes.

Issue Date: The date from which a bond begins to accrue interest. Also known as effective date.

BUDGET GLOSSARY

Liquidity: An asset that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if a buyer can be found easily. The spread between the bid and asked price is narrow because the securities are liquid and usually reflect high credit quality such as T-Bills.

Liquidity Risk: A type of investment risk whereby an investment may not be able to be sold quickly at a fair market price when cash is needed. Long-term Treasury Bonds for example are publicly traded and have excellent liquidity. Limited partnerships on the other hand are often not publicly traded and typically have poor liquidity.

Local Government Investment Pool (LGIP): Professionally managed pool of funds composed of cash deposits from a large group of cities, counties, school districts and local governments. In Texas created under the Local Government Cooperation Act. A portfolio of securities is purchased and each pool participant owns a pro rate share in the pool of investments. It can be a mutual fund or a money market fund equivalent.

Machinery & Equipment: Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately by use.

Maintenance: The act of keeping assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, part replacement, and so forth, needed to maintain the asset so that it continues to provide normal service.

Market Risk: Risk that the price of a typical security can decrease leading to possible principal loss if a sale of the security is required before maturity.

Market Value: The price at which a security is trading in the marketplace and could presumably be purchased or sold.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Mission Statement: Tells you the fundamental purpose of the organization. It concentrates on the present. It defines the customer and the critical processes. It informs you of the desired level of performance.

Modified Accrual Basis: This method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received (except for principal and interest on long-term debt, which is recognized when paid).

Money Market Account: An interest bearing bank savings account which normally earns interest at a higher interest rate than a regular savings account, but with a minimum required balance and other restrictions. Normally restricted to six withdrawals per month.

Municipal Bonds: A bond or debt obligation issued by state or local governments to fund general municipal needs or special projects (see revenue bonds)

Net Asset Value (NAV): The value of a mutual fund share as determined at the close of each business day. NAV is determined by summing the market value of all securities in the portfolio, deducts expenses and divides this total by the number of shares outstanding. All shares redeem on that day are done so at the NAV for that specific day.

Obligation: Any legal debt.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing activities of the City are controlled.

BUDGET GLOSSARY

Operating Expenses: Proprietary fund expenses related directly to the fund's primary activities.

Operating Income: The excess of proprietary fund operating revenues over operating expenses.

Operating Revenues: Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.

Ordinance: A formal legislative enactment by the City Council.

Paying Agent: An entity responsible for paying the bond principal and interest on behalf of the City.

Performance Improvement: A departmental goal for the fiscal year which should improve performance, efficiency, customer service, etc. and should be completed with-in the fiscal year.

Performance Indicator: A departmental measure of performance.

Pledged Assets: Bank-owned securities used as collateral for government deposits. Authorized collateral is defined by the Public Funds Collateral Act in Texas.

Principal: The face value of a bond, payable on stated dates of maturity.

Proceeds: Money received from the sale of a security or from the issuance of a security.

Proprietary Fund: Also referred to as an Enterprise Fund. A governmental accounting fund in which the services provided, such as water and sewer service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges.

Purchase Order (PO): A requisition document for a good or service that has been approved by Finance and includes the amount to be expended for the requisition assuming a satisfactory delivery of the good or completion of the service.

Reimbursements: Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it, but that apply to another fund.

Resolution: A special or temporary order of the City Council. Requires less formality than an ordinance.

Retained Earnings: An equity account reflecting the accumulated earnings of a proprietary fund.

Revenue Bonds: Securities issued by governmental entities and secured by the revenue stream from the project being built or supported such as water treatment facilities or sewage plants.

Risk: A measure of the probability of financial loss.

Rollback Tax Rate: The rollback rate is the sum of the Effective M&O (or the rate to raise the same M&O amount on the same properties from the previous year) rate plus 8% and the debt rate (or the rate required to fund the anticipated ad valorem debt obligations). If the rate is exceeded, the citizens can call an election by using a petition that will "roll back the rate" to the rollback rate.

Sales Tax: A tax levied upon the sale of certain goods and services as allowed by Texas State law. The State of Texas levies a 6.25% sales tax. The City of Granite Shoals levies a 1.25% sales tax, which is allocated as 1% to the General Fund and 0.25% for Street Maintenance. The Total rate for the City is 7.50%.

Settlement Date: The purchase or sale date of a security on which the money changes hand.

BUDGET GLOSSARY

Simple Interest: The method of computing interest on a principle sum where the interest rate is applied only to the original principle amount.

Solid Waste Collection Fees: A fee is assessed for the collection of trash & recycling which is provided by the City through the use of an outside vendor.

Special Revenue Fund: Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit.

Tax Incremental Reinvestment Zone (TIRZ): A community and/or economic development tool for under-utilized areas of a municipality in which increases in property value are used to help finance enhancements in the area.

Tax Levy Ordinance: An ordinance through which taxes are levied.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Transfer: A transfer moves funds from other funds to another in order to either cover expenses, such as transfers to debt funds or to properly state a fund's cost of business such as the Utility Fund transfer to the General Fund which funds administrative costs.

Treasury Bill (TB or T-Bill): A marketable, short-term US Government debt security issued at a discount from par value auctioned by the US Treasury with maturities of 91 days, 180 days or 365 days.

Unencumbered Balance: The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

Unrealized Gain/Loss: The amount of gain (profit) or loss that would be reflected on the sale of a security if the security had to be sold in the market at that time calculated on the difference between book value and market value of the security.

User Charges: The payment of a fee for direct receipt of a public service by a party benefiting from the service (e.g. water and sewer fees).

Vision Statement: A vivid idealized description of a desired outcome that inspires, energizes, and helps you create a mental picture of your target. It could be a vision of a part of your life, or the outcome of a project or goal.

Volatility: Characteristic of a security, commodity, or market to rise or fall sharply in price within a short-term period.

Weighted Average Maturity (WAM): The dollar weighted average remaining term to maturity of all assets in a pool or securities portfolio. The maximum WAM is usually based on an entity's cash flow analysis.

Working Capital: For enterprise funds, the excess of current assets over current liabilities.

Yield: A financial ratio that measures the earnings on a capital investment. The ratio is generally expressed as a percentage of the current price.

