

CITY OF ROUND ROCK ADOPTED BUDGET
FOR THE FISCAL YEAR
OCTOBER 1, 2007– SEPTEMBER 30, 2008

Additional details regarding departmental budgets can be found in the 2007-2008 proposed budget document.

DATE: September 20, 2007

SUBJECT: City Council Meeting – September 27, 2007

ITEM: 14A1. Consider an ordinance adopting of the 2007-2008 Operating Budget for the City of Round Rock. (Second Reading)

Department: Finance
Staff Person: Cindy Demers, Finance Director

Justification:

The Operating Budget consists of the General Fund, General Debt Service Fund and the Water/Wastewater Utility Fund.

The City Manager's proposed operating budget has been adjusted from the budget previously provided to the Council on July 30, 2007. This change includes the additional funding in the General Fund for Police department new programs of \$369,086.

The General Fund budget provides improved levels of service for a growing community and competitive water and wastewater rates for the utility fund while adhering to the City's financial policies.

Funding:

Cost: N/A
Source of funds: N/A

Outside Resources: N/A

Background Information:

2007 Proposed Tax Rate (FY 2007-2008) - \$0.36522
2007 Effective Tax Rate (FY 2007-2008) - \$0.35022
2006 Tax Rate (FY 2006-2007) - \$0.37105

The proposed tax rate of \$0.36522 is required to balance the FY 2007-2008 Operating Budget. This rate is \$0.01500 above the 2007 effective tax rate. The proposed increase is due to the new debt service associated with the recently issued general obligation bonds and certificates of obligation. Under this proposal, taxes on the average homestead would increase by \$45 or 7.5% compared with last year's taxes. Comparing the proposed tax rate to the effective rate, the tax rate would increase by 4.2%. Individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in taxable value of the property. The proposed utility budget is balanced with a planned 5.8% average rate increase. This increase is necessary due to increasing operating costs as well as continued investment in the utility's long-term reserve water and infrastructure needs.

Public Comment:

Public hearings regarding the proposed FY 2007-2008 Operating Budget were scheduled for September 13, 2007 and September 27, 2007. The first public hearing regarding the tax rate was held on September 6, 2007 and the second public hearing was held on September 13, 2007.

ORDINANCE NO. _____

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ROUND ROCK, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007, AND ENDING SEPTEMBER 30, 2008, DIRECTING THE CITY SECRETARY TO FILE A TRUE COPY OF THE BUDGET WITH THE COUNTY CLERK OF WILLIAMSON COUNTY, TEXAS.

WHEREAS, the City Manager of the City of Round Rock, Texas, has heretofore submitted, in accordance with the state law and the City's Charter, a budget for said City, for the fiscal year beginning October 1, 2007, and ending September 30, 2008, and

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 6, 2007, and September 13, 2007, was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with law on September 13, 2007, and September 27, 2007, prior to final adoption of this ordinance; Now Therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS, THAT:

The attached budget for the fiscal year beginning October 1, 2007 and ending September 30, 2008, is hereby in all things approved and adopted and it shall be effective as of October 1, 2007.

The City Secretary is directed to file a certified copy of this ordinance along with a true copy of the attached budget with the County Clerk of Williamson County, Texas.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on first reading this the 13th day of September, 2007.

READ, APPROVED and ADOPTED on second reading this the _____ day of _____, 2007.

NYLE MAXWELL, Mayor
City of Round Rock, Texas

ATTEST:

CHRISTINE R. MARTINEZ, City Secretary

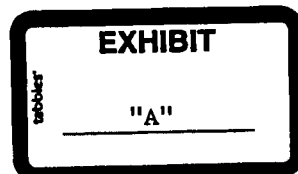
City of Round Rock
2007-2008 Proposed Operating Budget

Fund Summaries

	<u>2006-2007 Approved Budget</u>	<u>2007-2008 Proposed Budget</u>	<u>2008-2009 Projected Budget</u>
<u>General Fund</u>			
Total Revenues	\$ 78,864,000	\$ 85,097,884	\$ 86,057,884
Total Expenditures	<u>(78,858,648)</u>	<u>(84,853,283)</u>	<u>(84,711,273) (1)</u>
Change in Fund Balance	<u>\$ 5,352</u>	<u>\$ 244,601</u>	<u>\$ 1,346,611</u>
<u>I & S GO Debt Service</u>			
Total Revenues	\$ 10,541,000	\$ 13,380,000	\$ 13,043,000
Total Expenditures	<u>(11,661,155)</u>	<u>(13,527,520)</u>	<u>(13,193,430)</u>
Change in Fund Balance	<u>\$ (1,120,155)</u>	<u>\$ (147,520)</u>	<u>\$ (150,430)</u>
<u>Utility Fund</u>			
Total Revenues	\$ 28,636,433	\$ 32,735,000	\$ 33,956,000
Total Expenditures	<u>(28,635,766)</u>	<u>(32,729,724)</u>	<u>(36,052,657) (2)</u>
Change in Working Capital	<u>\$ 667</u>	<u>\$ 5,276 (3)</u>	<u>\$ (2,096,657)</u>

(1) Projections for FY 2008-2009 General Fund do not include new programs estimated at \$4,458,397

(2) Projections for FY 2008-2009 Utility Fund do not include new programs estimated at \$639,570



**City of Round Rock
2007-2008 Proposed Operating Budget**

**Summary of Receipts and Expenditures
Operating Funds
October 1, 2007 through September 30, 2008**

	<u>General Fund</u>	<u>I & S GO Bond Debt Service Fund</u>	<u>Water and Wastewater Utility Fund</u>
Estimated Fund Balance/ Working Capital 10/1/07	\$ 32,478,036	\$ 882,675	\$ 15,546,442
Less Reserves (1)	(29,651,584)	0	(11,782,701)
Estimated Revenue	83,407,884	12,700,000	32,735,000
Interfund Transfers	1,690,000	680,000	(2,216,000)
Total Funds Available	<u>87,924,336</u>	<u>14,262,675</u>	<u>34,282,741</u>
Proposed Expenditures	<u>(84,853,283)</u>	<u>(13,527,520)</u>	<u>(30,513,725)</u>
Estimated Unreserved Fund Balance/ Working Capital 9/30/08	<u>\$ 3,071,053</u>	<u>\$ 735,155</u>	<u>\$ 3,769,016</u> (2)

(1) Reserves are established in accordance with operating reserve policies.

(2) Funds are designated for Capital Improvements to the Utility System.

**City of Round Rock
2007-2008 Proposed Operating Budget**

General Fund Expenditure Summary

<u>Department</u>	<u>2006-2007 Approved Budget</u>	<u>2007-2008 Proposed Budget</u>	<u>Budget Increase (Decrease)</u>	<u>2008-2009 Projected Budget</u>
10-12 Administration	\$ 1,925,920	\$ 2,010,009	\$ 84,089	\$ 1,967,058
10-13 Legal Services	1,105,725	1,156,400	50,675	1,206,500
10-14 Planning & Community Development	1,731,164	1,505,310	(225,854)	1,486,593
10-15 Information Technology	1,336,194	1,973,316	637,122	1,810,678
10-16 Building Inspections	809,770	860,469	50,699	841,982
10-17 Finance	1,374,052	1,643,678	269,627	1,695,046
10-18 Purchasing	485,526	543,261	57,735	569,686
10-19 General Services	15,760,800	14,574,677	(1,186,123)	14,624,157
10-20 Library	2,291,831	2,408,746	116,914	2,373,558
10-21 Police	18,146,511	21,400,596 *	3,254,086	21,403,678
10-22 Fire	10,926,610	12,200,138	1,273,529	12,570,885
10-23 Parks & Recreation	8,425,971	8,983,935	557,964	8,753,146
10-24 Human Resources	914,568	1,017,592	103,024	1,025,701
10-25 Engineering & Development Svcs.	3,146,439	3,610,321	463,883	3,392,368
10-26 Street	7,720,755	8,054,638	333,883	8,127,218
10-27 Transportation Services	1,010,341	1,014,577	4,236	1,035,518
10-28 City Shop	1,087,570	1,149,575	62,005	1,058,342
10-29 Municipal Court	658,902	746,044	87,142	769,159
Total - General Fund Expenditures	\$ 78,858,648	\$ 84,853,283	\$ 5,994,635	\$ 84,711,273 **

Market adjustments have been included in each department effected.

* Additional programs added (\$369,086) into Police budget by City Council at retreat (13-14 Aug., 2007)

** Projections for FY2008-2009 do not include New Programs estimated at \$ 4,458,397

**City of Round Rock
2007-2008 Proposed Operating Budget**

Utility Fund Expenditure Summary

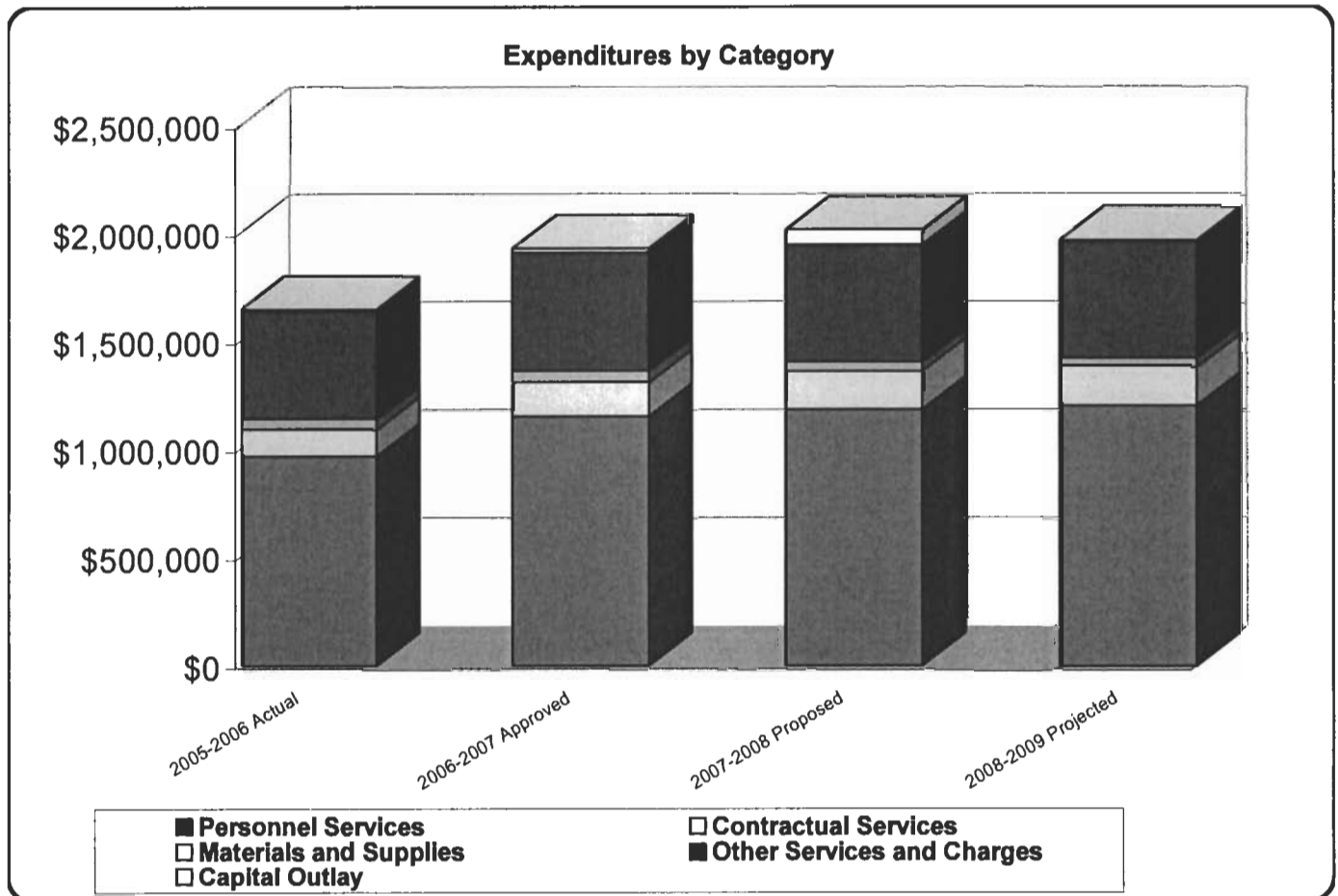
<u>Department</u>	<u>2006-2007 Approved Budget</u>	<u>2007-2008 Proposed Budget</u>	<u>Budget Increase (Decrease)</u>	<u>2008-2009 Projected Budget</u>
20-40 Utility Administration	\$ 1,123,479	\$ 1,072,766	\$ (50,713)	\$ 1,082,297
20-41 Water Treatment Plant	6,686,796	7,199,455	512,659	7,714,613
20-42 Water Systems Support	3,086,879	3,307,489	220,610	3,309,480
20-43 Water Line Maintenance	2,058,901	2,181,238	122,337	2,194,682
20-61 Wastewater Treatment Plant	7,155,654	9,835,262	2,679,608	10,804,788
20-62 Wastewater Systems Support	1,205,406	1,693,995	488,589	1,688,190
20-63 Wastewater Line Maintenance	1,639,055	2,036,553	397,498	1,790,814
20-64 Environmental Services	439,344	473,990	34,646	474,899
20-81 Utility Billings & Collections	1,114,252	1,191,976	77,724	1,194,793
20-95 Utility Transfers	4,126,000	3,737,000	(389,000)	5,798,100
Total - Utility Fund Expenditures	\$ 28,635,766	\$ 32,729,724	\$ 4,093,958	\$ 36,052,657 **

** Projections for FY 2008-2009 do not include new programs estimated at \$639,570

Administration Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$964,827	\$1,149,151	\$1,180,621	\$31,470	2.74%	\$1,202,144
Contractual Services	121,826	154,429	176,245	21,816	14.13%	176,071
Materials and Supplies	51,052	55,640	43,693	(11,947)	-21.47%	43,693
Other Services and Charges	499,847	548,000	541,650	(6,350)	-1.16%	541,650
Capital Outlay	5,660	18,700	67,800	49,100	262.57%	3,500
Total Expenditures:	\$1,643,212	\$1,925,920	\$2,010,009	\$84,089	4.37%	\$1,967,058
Expenditures per Capita:	\$18.57	\$21.38	\$21.45			\$20.17



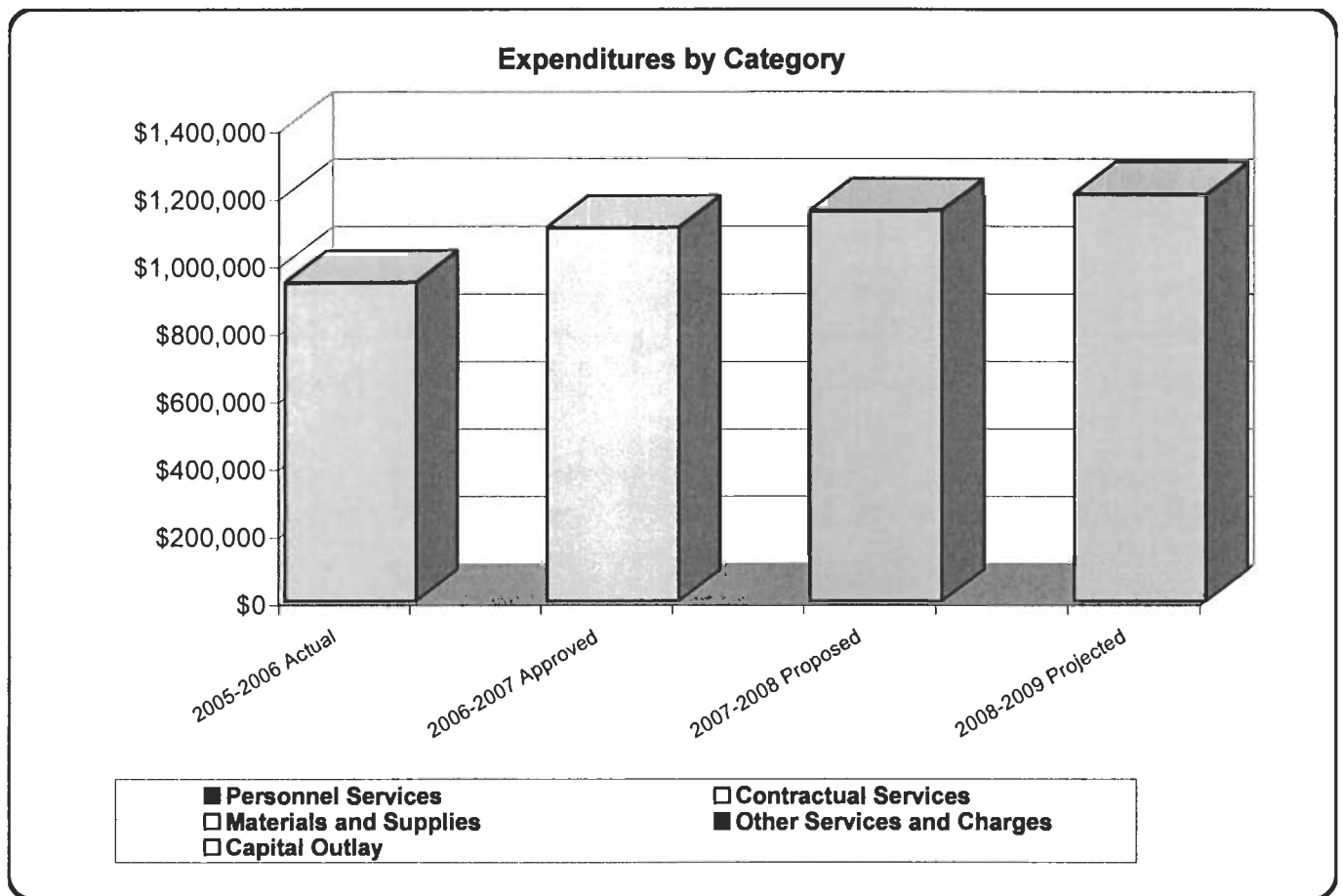
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Audio Visual Equipment - PEG Funded	12-1	\$60,500	\$600
Total - New Programs Funded		\$60,500	\$600

Legal Services Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$0	\$0	\$0	\$0	0.00%	\$0
Contractual Services	940,312	1,102,000	1,152,200	50,200	4.56%	1,202,300
Materials and Supplies	0	0	0	0	0.00%	0
Other Services and Charges	0	225	0	(225)	0.00%	0
Capital Outlay	4,184	3,500	4,200	700	20.00%	4,200
Total Expenditures:	\$944,496	\$1,105,725	\$1,156,400	\$50,675	4.58%	\$1,206,500
Expenditures per Capita:	\$10.67	\$12.27	\$12.34			\$12.37



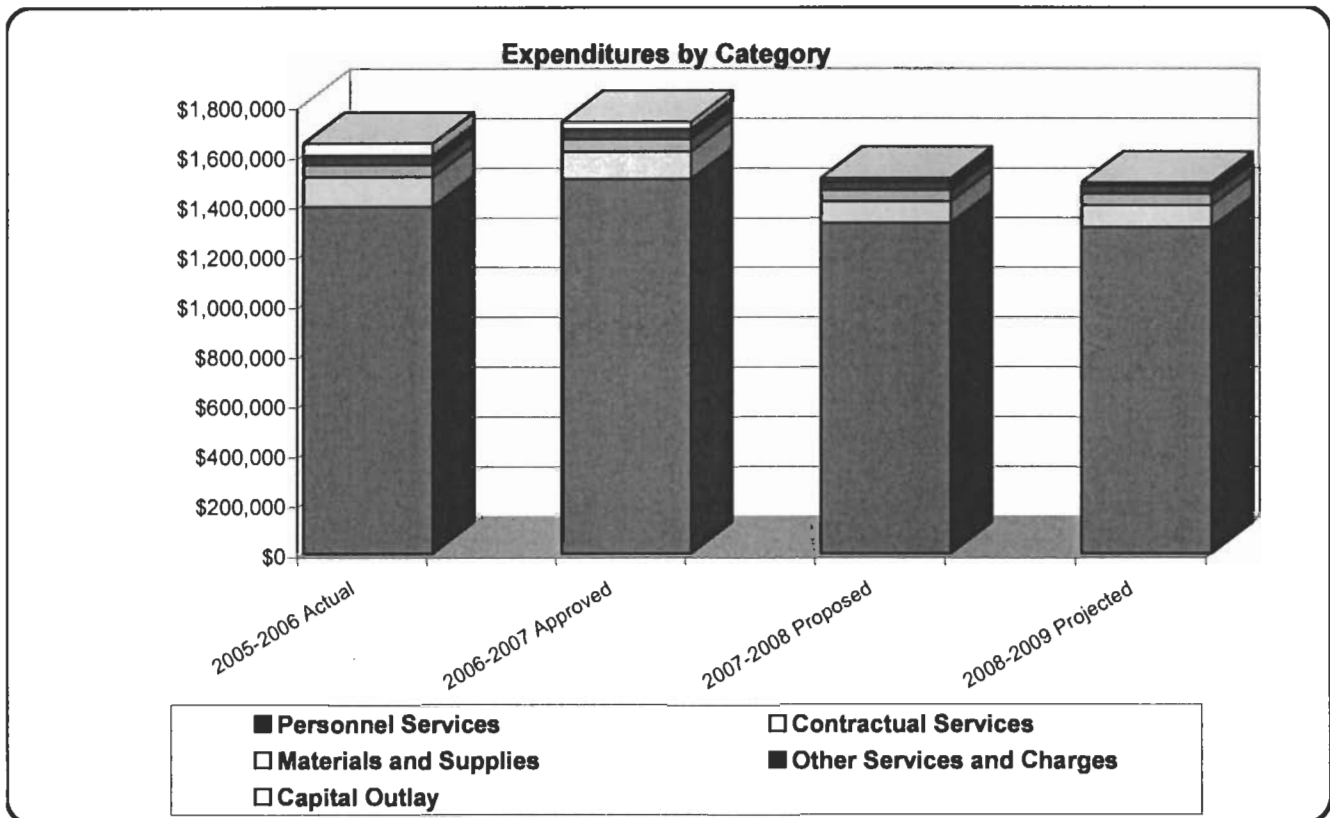
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
None		\$0	\$0
Total - New Programs Funded		\$0	\$0

Planning & Community Development Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$1,392,226	\$1,501,903	\$1,325,551	(\$176,353)	-11.74%	\$1,308,864
Contractual Services	117,782	109,766	85,943	(23,823)	-21.70%	86,763
Materials and Supplies	48,867	50,471	45,690	(4,781)	-9.47%	46,440
Other Services and Charges	38,174	39,824	34,926	(4,898)	-12.30%	34,926
Capital Outlay	48,199	29,200	13,200	(16,000)	-54.79%	9,600
Total Expenditures:	\$1,645,248	\$1,731,164	\$1,505,310	(\$225,854)	-13.05%	\$1,486,593
Expenditures per Capita:	\$18.59	\$19.21	\$16.07			\$15.25



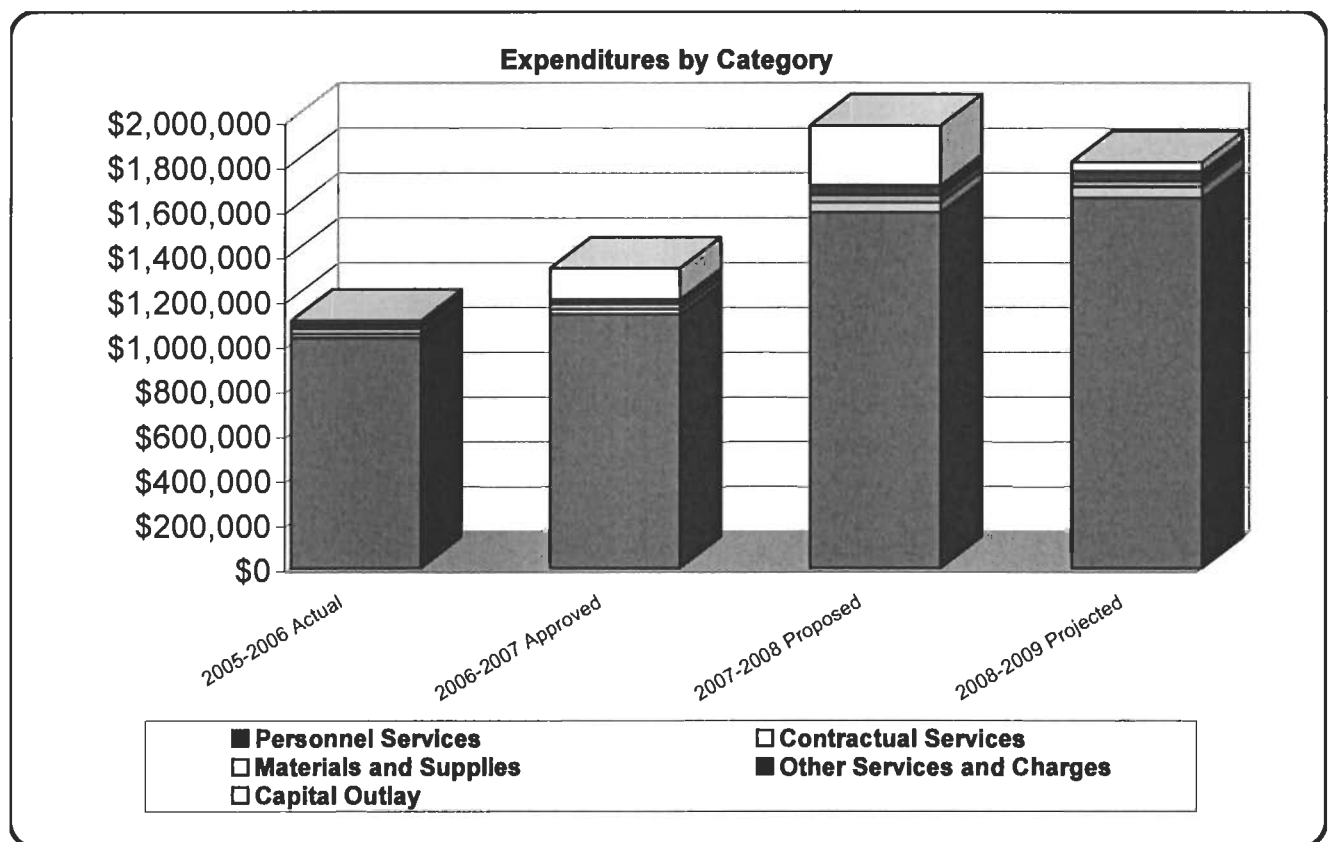
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Administrative Technician II	14-1	\$29,178	\$40,899
Associate Planner	14-2	42,002	60,136
Total - New Programs Funded		\$71,180	\$101,035

Information Technology & Communications Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$1,026,756	\$1,131,552	\$1,586,732	\$455,180	40.23%	\$1,651,594
Contractual Services	16,327	21,966	42,681	20,715	94.30%	48,481
Materials and Supplies	27,279	23,699	32,926	9,227	38.93%	26,276
Other Services and Charges	19,536	20,377	43,077	22,700	111.40%	43,077
Capital Outlay	13,716	138,600	267,900	129,300	93.29%	41,250
Total Expenditures:	\$1,103,614	1,336,194	\$1,973,316	\$637,122	47.68%	\$1,810,678
Expenditures per Capita:	\$12.47	\$14.83	\$21.06			\$18.57



New Programs

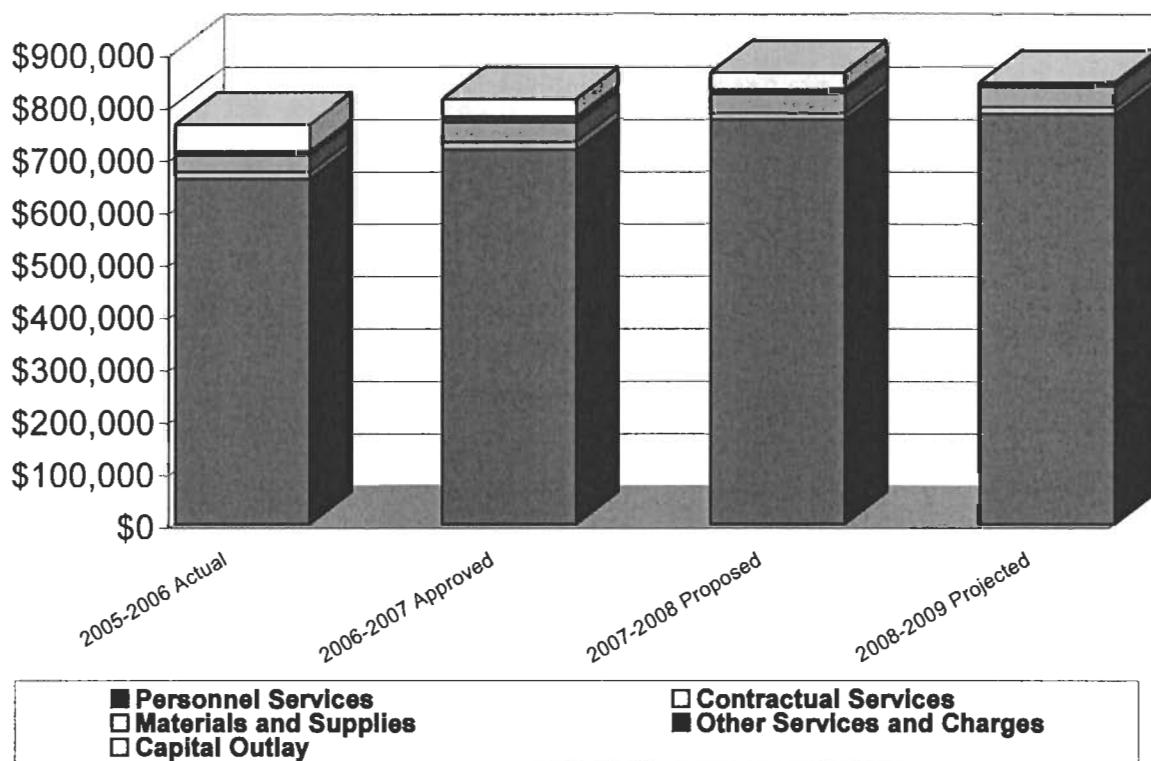
New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Database Administrator/PW	15-1	\$50,206	\$65,532
Public Safety GIS Analyst	15-2	62,506	67,632
Staff Training	15-4	15,000	15,000
Disaster Recovery Data Storage	15-5	50,000	-
Technical Security Project	15-6	25,000	-
Centralized WiFi	15-7	25,000	2,500
Fiber WAN Expansion - RRISD Ring	15-8	89,500	-
Total - New Programs Funded		\$317,212	\$150,664

Building Inspections Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$658,318	\$712,490	\$769,784	\$57,294	8.04%	\$780,947
Contractual Services	13,478	15,368	12,623	(2,745)	-17.86%	12,723
Materials and Supplies	31,430	36,762	38,260	1,498	4.07%	40,510
Other Services and Charges	7,802	11,050	7,802	(3,248)	-29.39%	7,802
Capital Outlay	51,043	34,100	32,000	(2,100)	-6.16%	0
Total Expenditures:	\$762,071	\$809,770	\$860,469	\$50,699	6.26%	\$841,982
Expenditures per Capita:	\$8.61	\$8.99	\$9.18			\$8.64

Expenditures by Category



New Programs

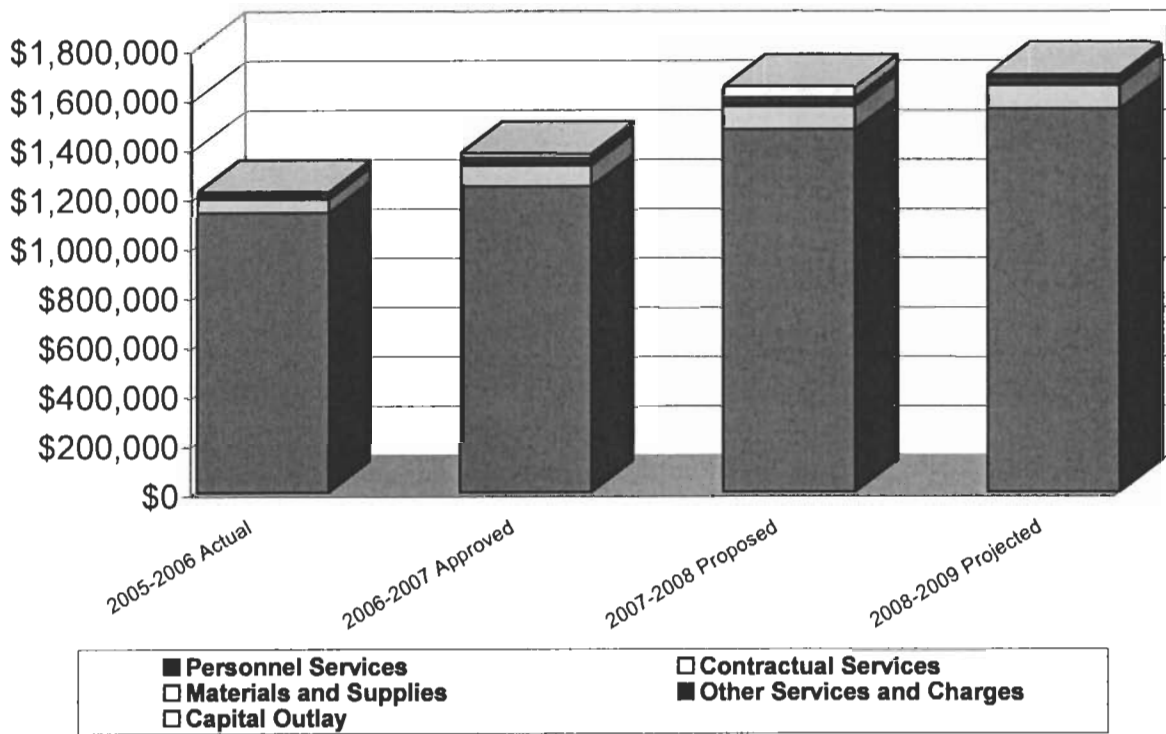
New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
None		\$0	\$0
Total - New Programs Funded		\$0	\$0

Finance Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$1,135,149	\$1,243,278	\$1,474,459	\$231,182	18.59%	\$1,557,510
Contractual Services	54,096	84,054	92,469	8,415	10.01%	94,386
Materials and Supplies	4,533	12,020	11,050	(970)	-8.07%	8,050
Other Services and Charges	20,461	18,700	24,500	5,800	31.02%	24,500
Capital Outlay	4,922	16,000	41,200	25,200	157.50%	10,600
Total Expenditures:	\$1,219,161	\$1,374,052	\$1,643,678	\$269,627	19.62%	\$1,695,046
Expenditures per Capita:	\$13.78	\$15.25	\$17.54			\$17.39

Expenditures by Category



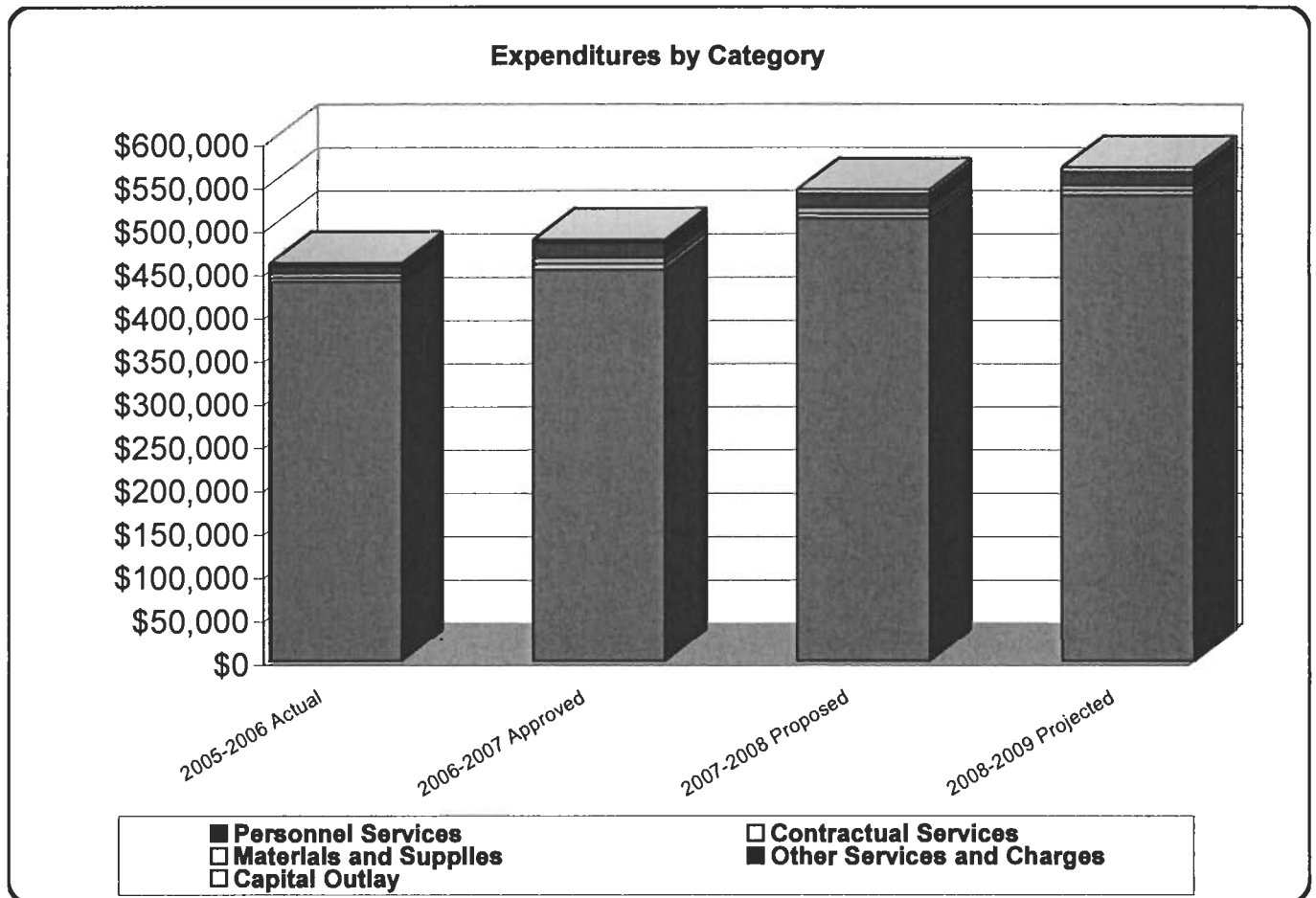
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Accounting Tech II	17-1	\$44,729	62,824
Business Consultant	17-2	57,934	81,581
Grant Administrator	17-3	40,027	55,772
Total - New Programs Funded		\$142,690	\$200,177

Purchasing Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$437,131	\$450,923	\$509,858	\$58,935	13.07%	\$536,933
Contractual Services	4,312	6,728	5,378	(1,350)	-20.07%	5,478
Materials and Supplies	5,825	7,475	7,350	(125)	-1.67%	6,600
Other Services and Charges	8,478	17,000	15,350	(1,650)	-9.71%	15,350
Capital Outlay	3,063	3,400	5,325	1,925	56.62%	5,325
Total Expenditures:	\$458,809	\$485,526	\$543,261	\$57,735	11.89%	\$569,686
Expenditures per Capita:	\$5.18	\$5.39	\$5.80			\$5.84



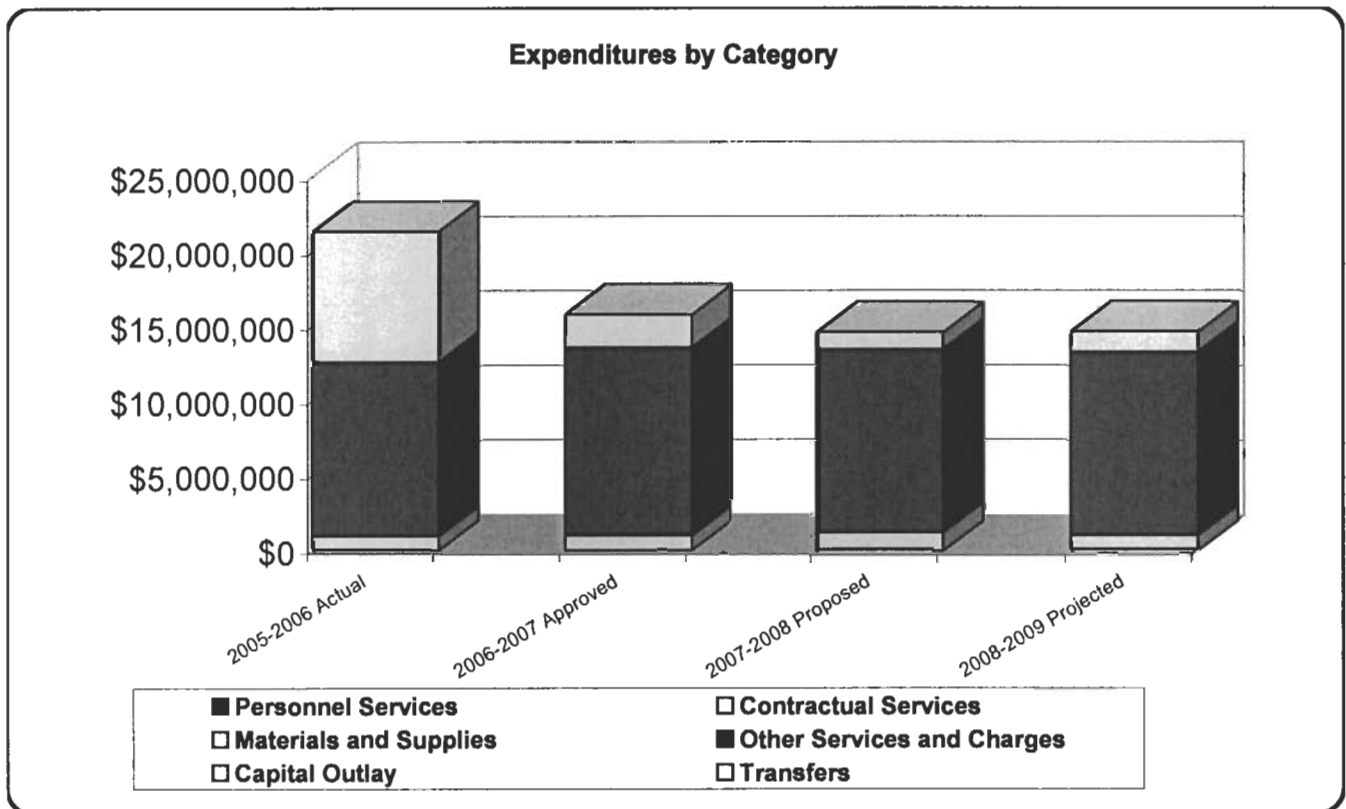
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Purchasing Technician	18-1	\$31,153	41,149
Total - New Programs Funded		\$31,153	\$41,149

General Services Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$0	\$0	\$0	\$0	0.00%	\$0
Contractual Services	963,787	1,001,700	1,238,271	236,571	23.62%	1,053,751
Materials and Supplies	50,212	81,800	71,800	(10,000)	-12.22%	71,800
Other Services and Charges	11,588,493	12,468,300	12,146,606	(321,694)	-2.58%	12,155,606
Capital Outlay	0	18,000	18,000	0	0.00%	18,000
Transfers	8,725,000	2,201,000	1,100,000	(1,101,000)	-50.02%	1,325,000
Total Expenditures:	\$21,327,492	\$15,770,800	\$14,574,677	-\$1,196,123	-7.58%	\$14,624,157
Expenditures per Capita:	\$240.99	\$175.04	\$155.55			\$149.99



New Programs

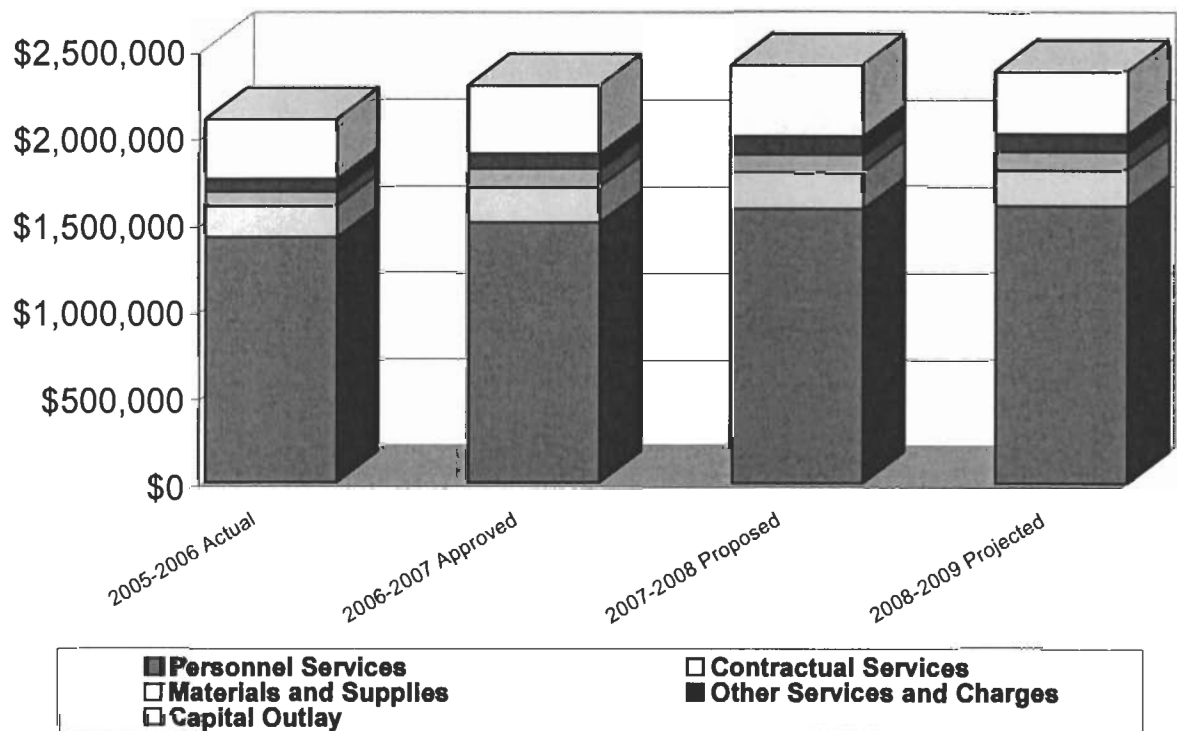
<u>New Programs Funded</u>	<u>New Program #</u>	<u>Program Costs</u>	
		<u>2007-2008</u>	<u>2008-2009</u>
None		\$0	\$0
Total - New Programs Funded		\$0	\$0

Library Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$1,413,842	\$1,497,815	\$1,576,663	\$78,848	5.26%	\$1,595,492
Contractual Services	184,178	208,578	211,636	3,058	1.47%	211,025
Materials and Supplies	77,411	101,350	99,492	(1,858)	-1.83%	100,682
Other Services and Charges	74,035	87,488	106,900	19,412	22.19%	101,459
Capital Outlay	348,919	396,600	414,055	17,455	4.40%	364,900
Total Expenditures:	\$2,098,385	\$2,291,831	\$2,408,746	\$116,914	5.10%	\$2,373,558
Expenditures per Capita:	\$23.71	\$25.44	\$25.71			\$24.34

Expenditures by Category



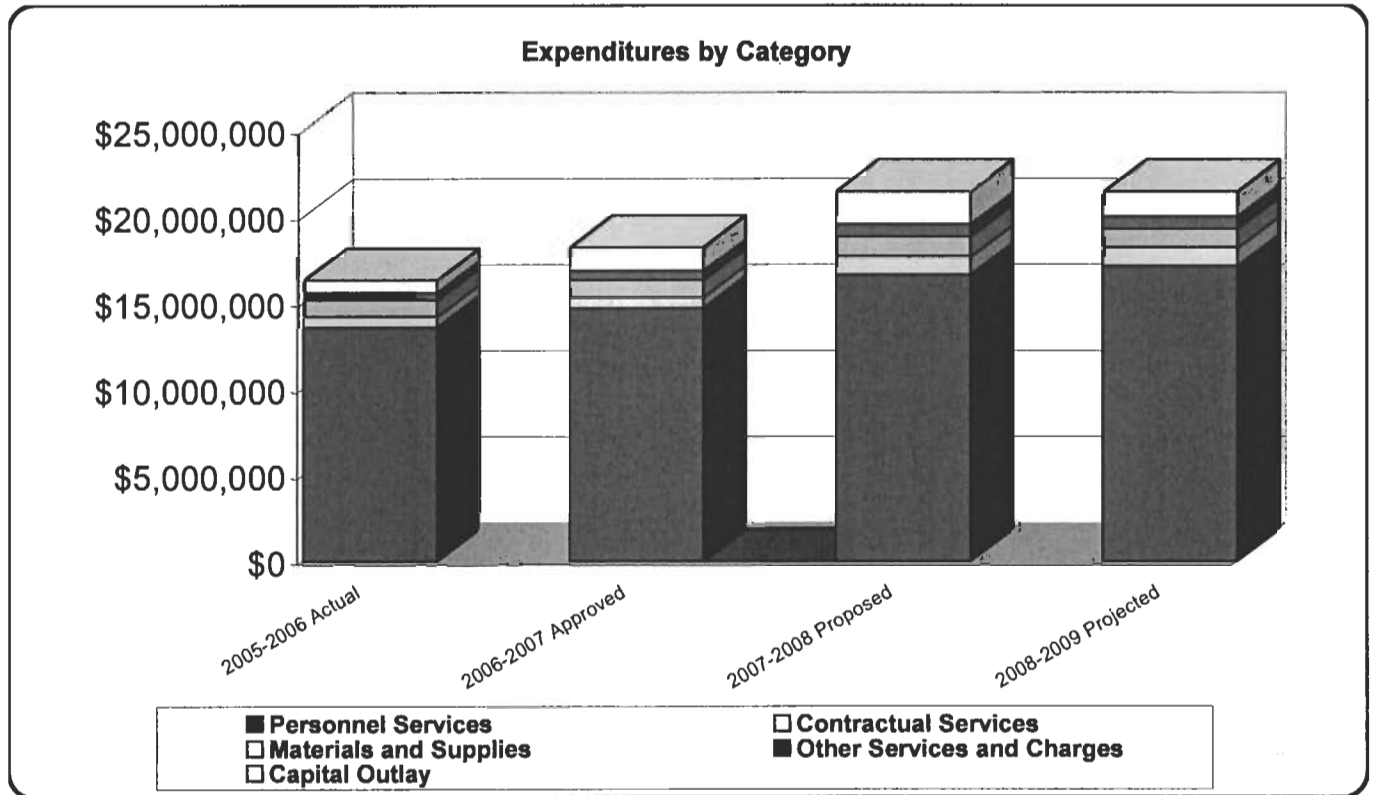
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Public PC Print Management Control	20-1	\$14,040	1,589
Self Check	20-2	42,600	0
eAudiobooks	20-3	8,000	8,000
Total - New Programs Funded		\$64,640	\$9,589

Police Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$13,541,248	\$14,639,474	\$16,640,077	\$2,000,603	13.67%	\$17,148,204
Contractual Services	601,045	597,619	1,008,487	410,868	68.75%	995,622
Materials and Supplies	966,855	1,016,940	1,199,009	182,069	17.90%	1,154,661
Other Services and Charges	424,244	552,430	718,265	165,835	30.02%	717,165
Capital Outlay	716,387	1,340,049	1,834,759	494,710	36.92%	1,388,027
Transfers	16,090	0	0			0
Total Expenditures:	\$16,265,869	\$18,146,511	\$21,400,596	\$3,254,086	17.93%	\$21,403,678
Expenditures per Capita:	\$183.80	\$201.40	\$228.39			\$219.52



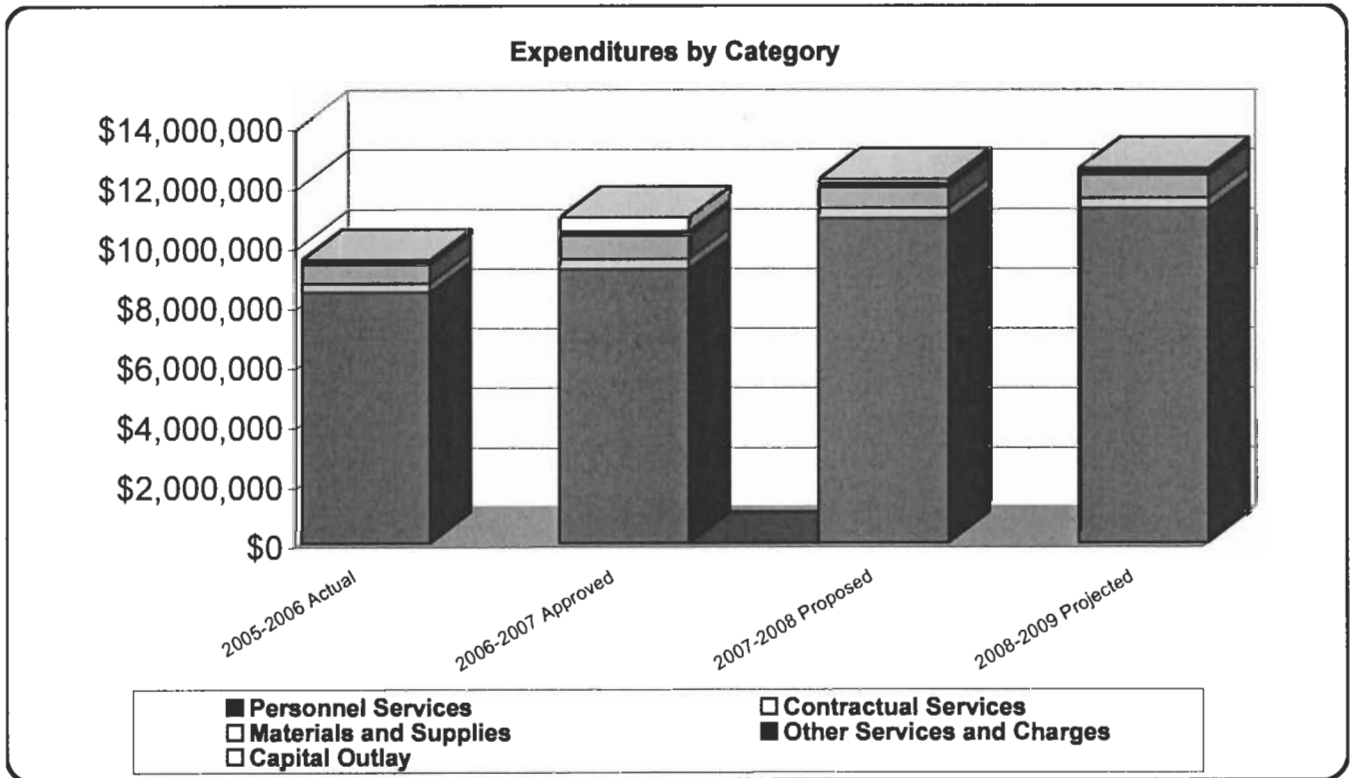
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Patrol Officers & Sergeant	21-1	\$487,287	\$320,963
CID Detectives	21-2	149,229	126,033
Public Safety Officer	21-3	54,076	44,381
Investigative Support Tech	21-4	30,125	44,281
Report Takers	21-5	79,998	131,542
Motorcycle Officers	21-7	204,887	183,924
Total - New Programs Funded		\$1,005,602	\$851,124

Fire Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$8,410,077	\$9,179,017	\$10,892,311	\$1,713,294	18.67%	\$11,223,383
Contractual Services	303,686	349,152	342,374	(6,778)	-1.94%	349,544
Materials and Supplies	641,051	795,655	699,248	(96,407)	-12.12%	775,248
Other Services and Charges	125,536	134,055	122,800	(11,255)	-8.40%	122,800
Capital Outlay	23,489	468,730	143,405	(325,325)	-69.41%	99,910
Total Expenditures:	\$9,503,839	\$10,926,610	\$12,200,138	\$1,273,529	11.66%	\$12,570,885
Expenditures per Capita:	\$107.39	\$121.27	\$130.20			\$128.93



New Programs

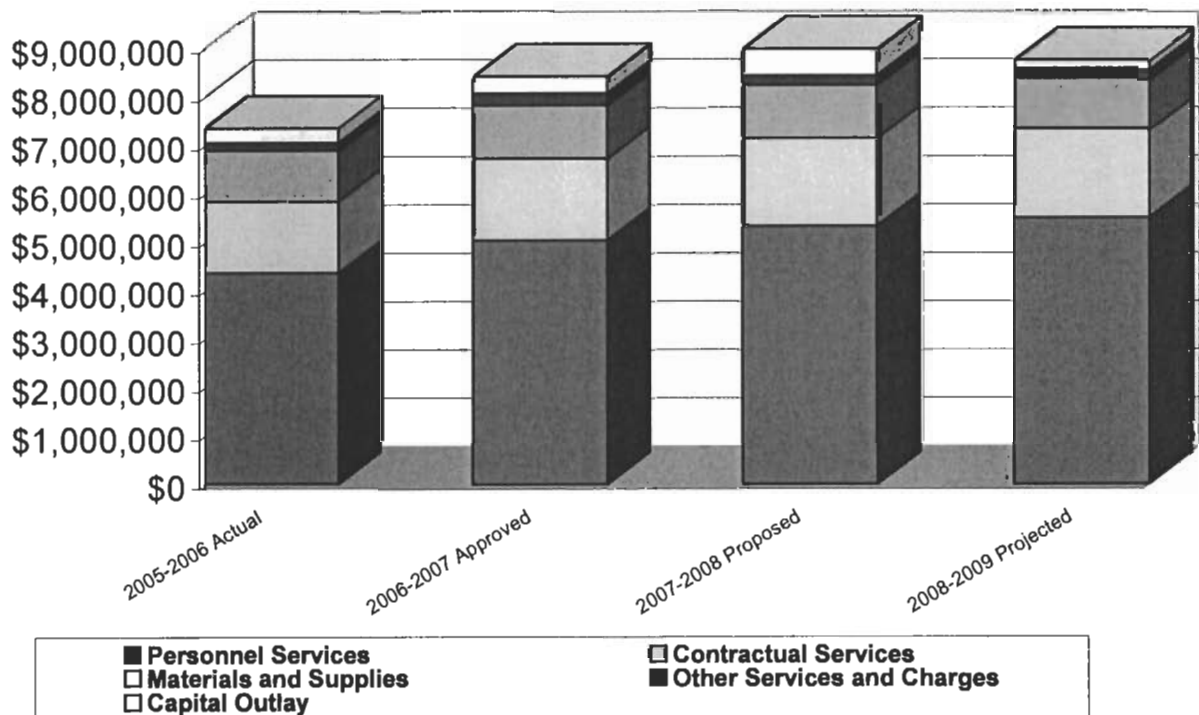
New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Department Staffing	22-1	\$160,076	\$209,693
Logistics Technician	22-2	28,800	43,132
Total - New Programs Funded		\$188,876	\$252,825

Parks & Recreation Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$4,368,160	\$5,047,419	\$5,330,884	\$283,465	5.62%	\$5,536,240
Contractual Services	1,476,521	1,680,638	1,806,700	126,062	7.50%	1,799,276
Materials and Supplies	1,054,438	1,109,812	1,108,719	(1,093)	-0.10%	1,047,649
Other Services and Charges	158,088	244,104	196,807	(47,297)	-19.38%	196,407
Capital Outlay	301,437	343,998	540,825	196,827	57.22%	173,574
Total Expenditures:	\$7,358,644	\$8,425,971	\$8,983,935	\$557,964	6.62%	\$8,753,146
Expenditures per Capita:	\$83.15	\$93.52	\$95.88			\$89.78

Expenditures by Category



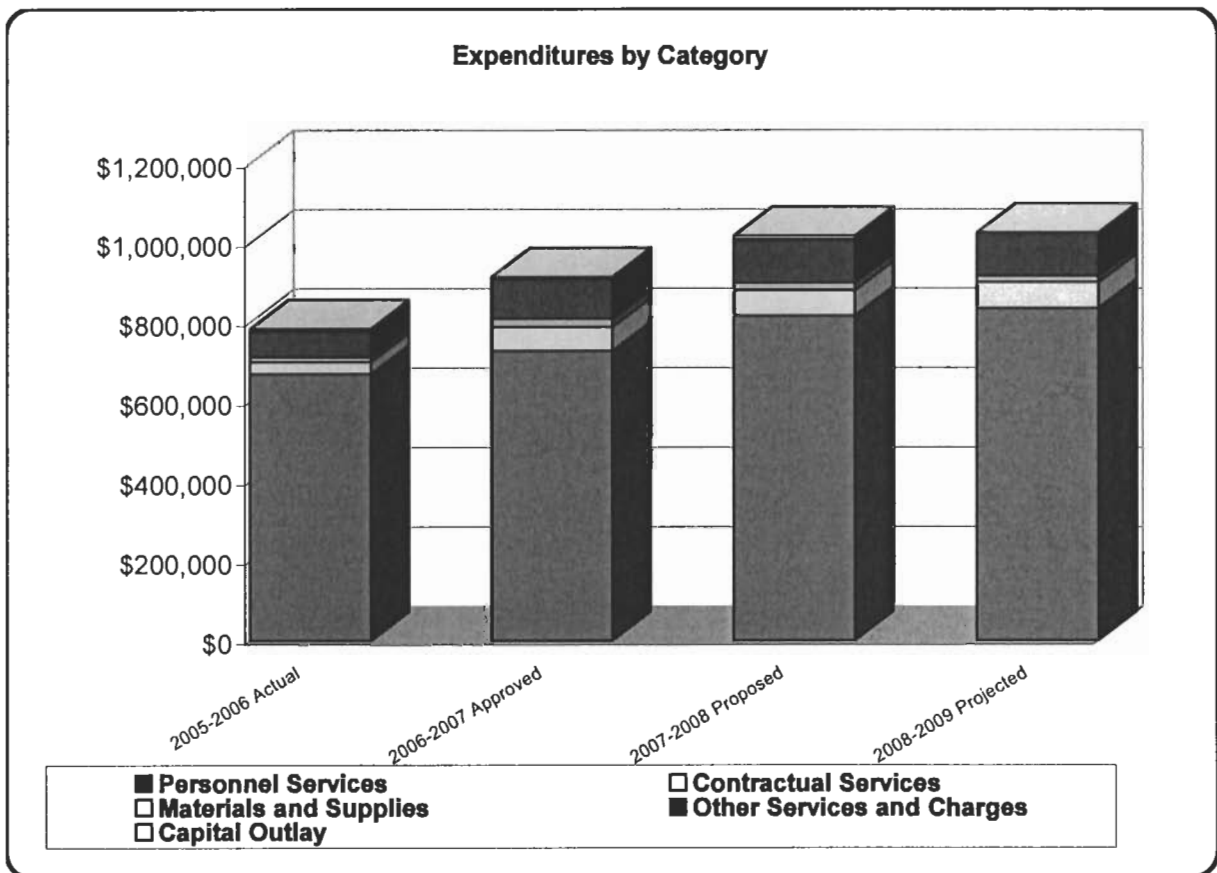
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Forestry Staff Upgrade	23-1	\$68,258	\$84,899
Overtime Hours/OSPV Tournaments	23-2	35,168	35,168
Practice Fired Maintenance & Lighting	23-4	26,000	26,000
HVAC Improvements for CMRC	23-3	125,000	-
Total - New Programs Funded		\$254,426	\$146,067

Human Resources Department

Summary of Expenditures:

	2006-2006 Actual	2006-2007 Approved Budget	2007-2008 Approved Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$670,436	\$728,483	\$816,670	\$88,187	12.11%	836,052
Contractual Services	30,226	60,106	63,703	3,597	5.98%	64,775
Materials and Supplies	13,338	20,647	19,140	(1,507)	-7.30%	16,345
Other Services and Charges	66,731	101,932	108,529	6,597	6.47%	108,529
Capital Outlay	3,984	3,400	9,550	6,150	180.88%	0
Total Expenditures:	\$784,715	\$914,568	\$1,017,592	\$103,024	11.26%	\$1,025,701
Expenditures per Capita:	\$8.87	\$10.15	\$10.86			\$10.52



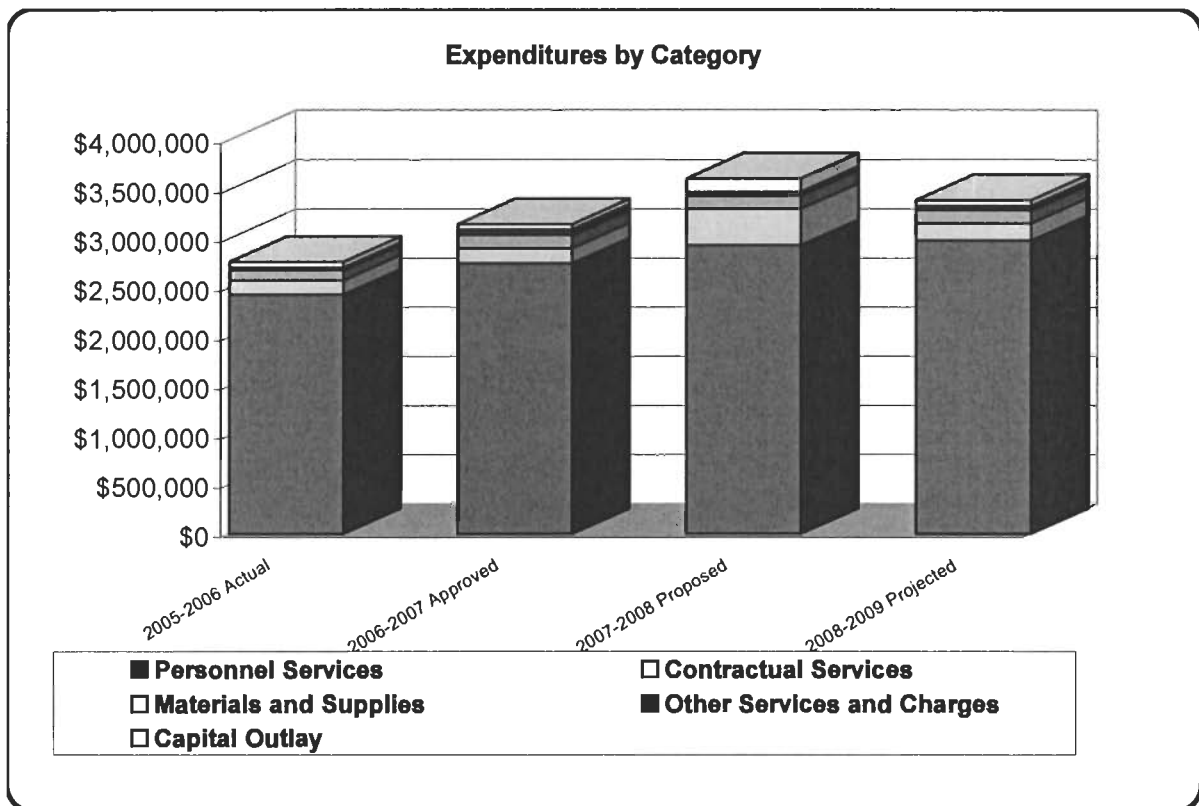
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Human Resources Generalist	24-1	\$53,964	\$60,811
Total - New Programs Funded		\$53,964	\$60,811

Engineering & Development Services Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
<i>Personnel Services</i>	\$2,431,536	\$2,748,972	\$2,932,744	\$183,772	6.69%	\$2,981,809
<i>Contractual Services</i>	145,955	154,511	369,709	215,198	139.28%	174,991
<i>Materials and Supplies</i>	104,521	133,494	135,898	2,404	1.80%	134,898
<i>Other Services and Charges</i>	20,958	51,961	36,370	(15,591)	-30.01%	36,370
<i>Capital Outlay</i>	61,913	57,500	135,600	78,100	135.83%	64,300
Total Expenditures:	\$2,764,883	\$3,146,438	\$3,610,321	\$463,883	14.74%	\$3,392,368
Expenditures per Capita:	\$31.24	\$34.92	\$38.53			\$34.79

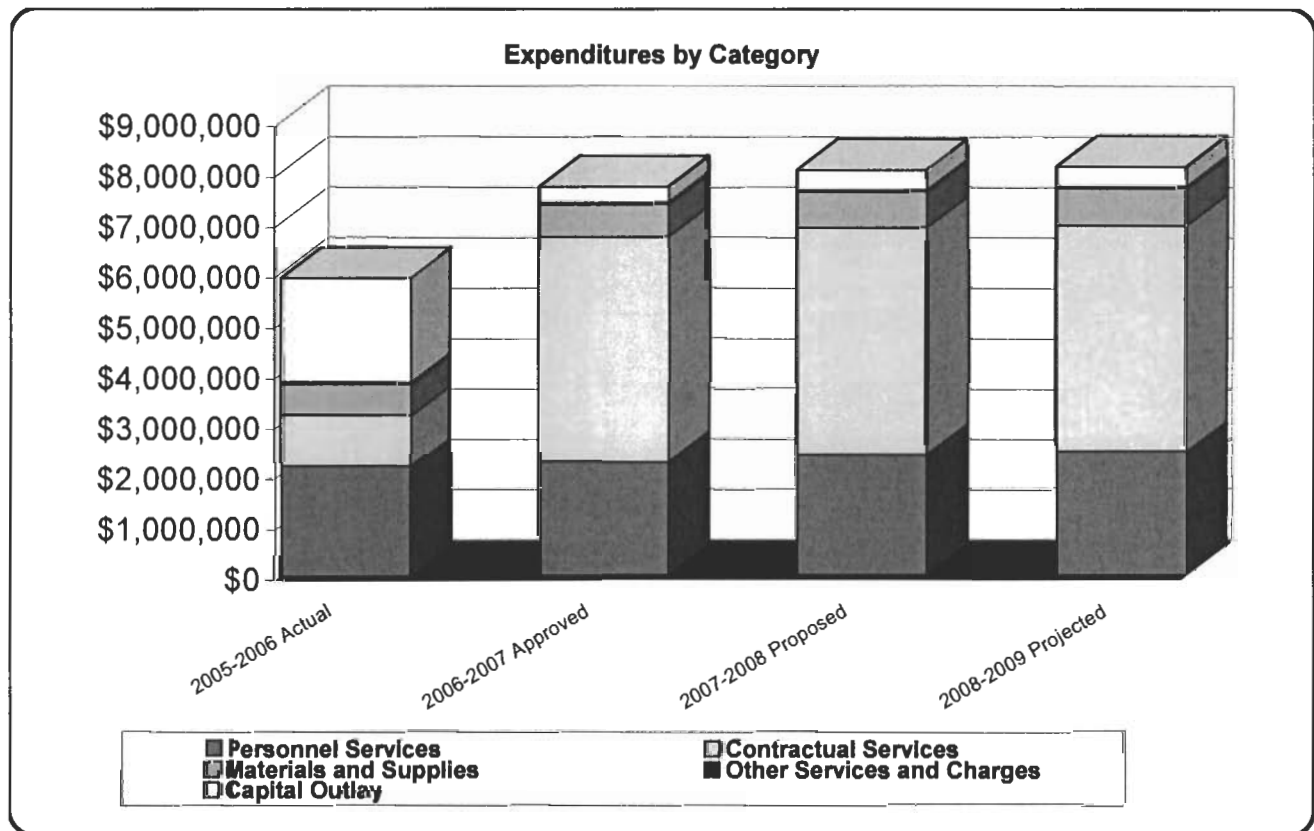


New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Mgmt Analyst/Exec Admin Asst	25-1	\$67,775	\$60,575
Drainage Master Plan	25-2	200,000	-
Facility Maintenance Equipment - Boomlift	25-4	59,000	-
Portable Air Coolers	25-5	9,000	-
General Services Custodian	25-6	66,246	77,442
Recycling Trailer	25-7	12,000	-
Total - New Programs Funded		\$414,021	\$138,017

Street Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$2,158,369	\$2,241,473	\$2,386,603	\$145,130	6.47%	\$2,432,642
Contractual Services	1,035,353	4,485,367	4,523,897	38,530	0.86%	4,528,688
Materials and Supplies	616,686	641,244	712,967	71,723	11.18%	736,467
Other Services and Charges	35,125	37,171	28,521	(8,650)	-23.27%	33,521
Capital Outlay	2,060,891	315,500	402,650	87,150	27.62%	395,900
Total Expenditures:	\$5,906,424	\$7,720,755	\$8,054,638	\$333,883	4.32%	\$8,127,218
Expenditures per Capita:	\$66.74	\$85.69	\$83.07			\$80.62



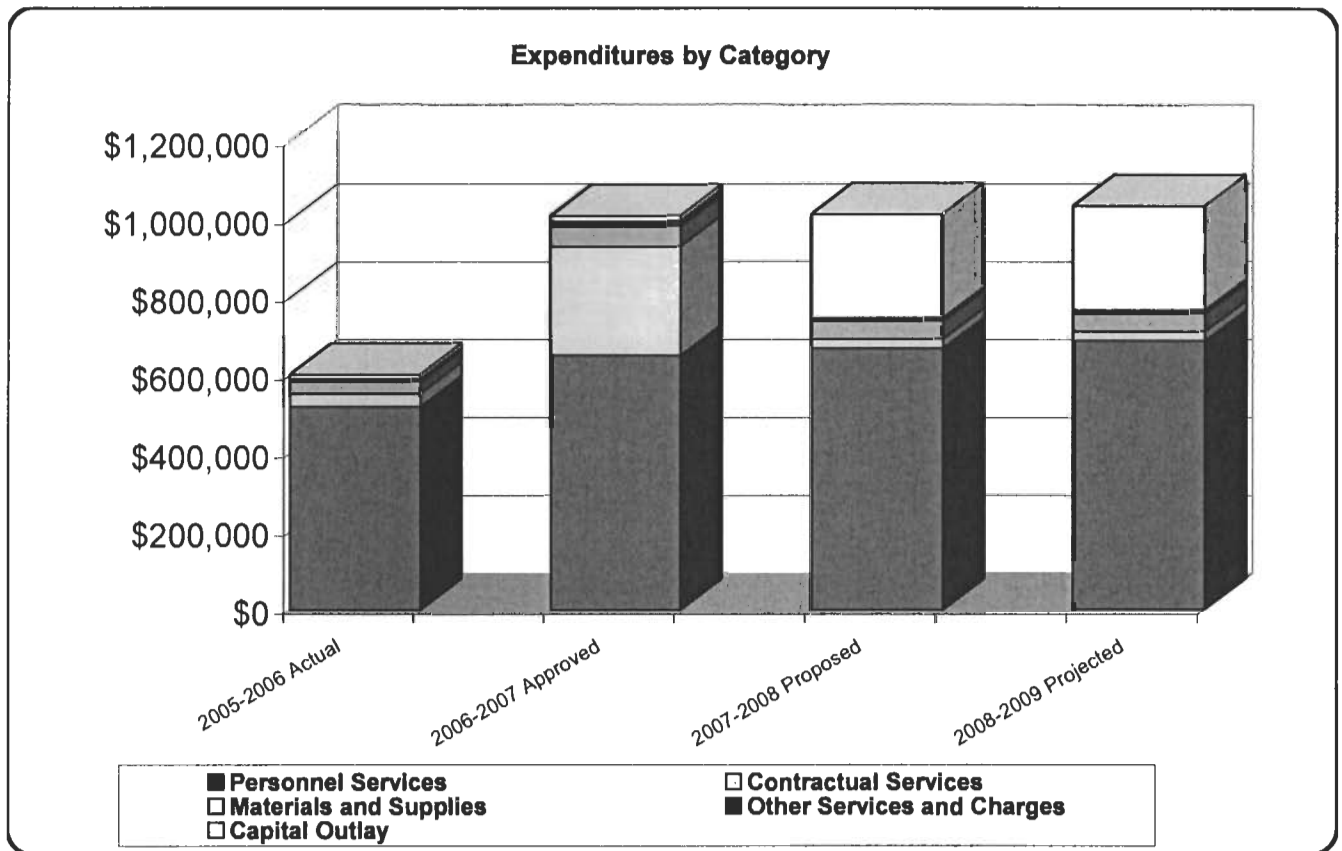
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Liquid De-Icing Program	26-1	\$28,750	\$0
Pad Foot Roller	26-2	70,000	0
Truck Mounted Pothole Patcher	26-3	145,500	0
Total - New Programs Funded		\$244,250	\$0

Transportation Services Engineering & Administration Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$519,332	\$651,248	\$668,747	\$17,499	2.69%	\$688,638
Contractual Services	35,086	279,920	25,039	(254,881)	-91.05%	25,039
Materials and Supplies	29,929	52,323	46,126	(6,197)	-11.84%	46,626
Other Services and Charges	6,213	12,252	8,115	(4,137)	-33.77%	8,115
Capital Outlay	12,020	14,598	266,550	251,952	1725.94%	267,100
Total Expenditures:	\$602,580	\$1,010,341	\$1,014,577	\$4,236	0.42%	\$1,035,518
Expenditures per Capita:	\$6.81	\$11.21	\$10.83			\$10.62



New Programs

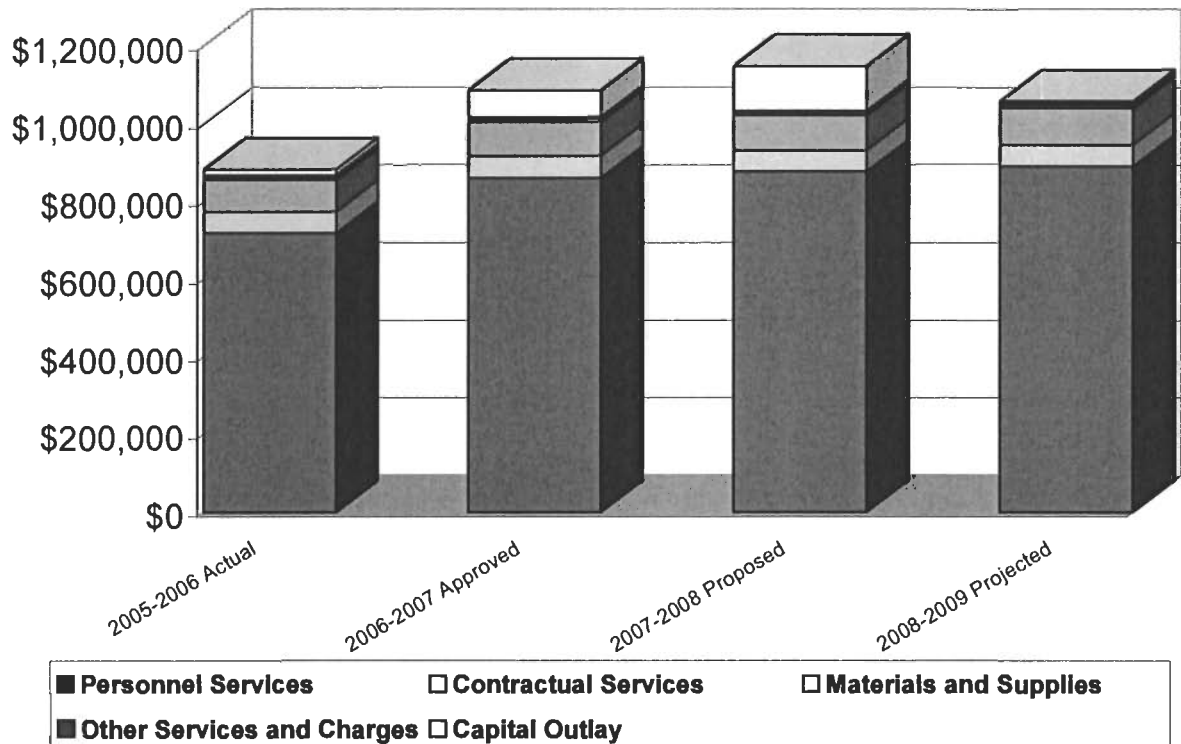
New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Project Manager I (part time)	27-1	\$13,284	\$26,001
Office Space Design	27-2	12,000	0
Express Transit Service	27-5	200,000	200,000
Total - New Programs Funded		\$225,284	\$226,001

City Shop Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$719,141	\$860,708	\$876,610	\$15,902	1.85%	\$890,593
Contractual Services	56,033	57,534	55,601	(1,933)	-3.36%	56,251
Materials and Supplies	81,046	88,428	89,723	1,295	1.46%	93,857
Other Services and Charges	10,641	10,500	10,641	141	1.34%	10,641
Capital Outlay	16,657	70,400	117,000	46,600	66.19%	7,000
Total Expenditures:	883,518	1,087,570	1,149,575	62,005	5.70%	1,058,342
Expenditures per Capita:	\$9.98	\$12.07	\$11.03			\$10.79

Expenditures by Category



New Programs

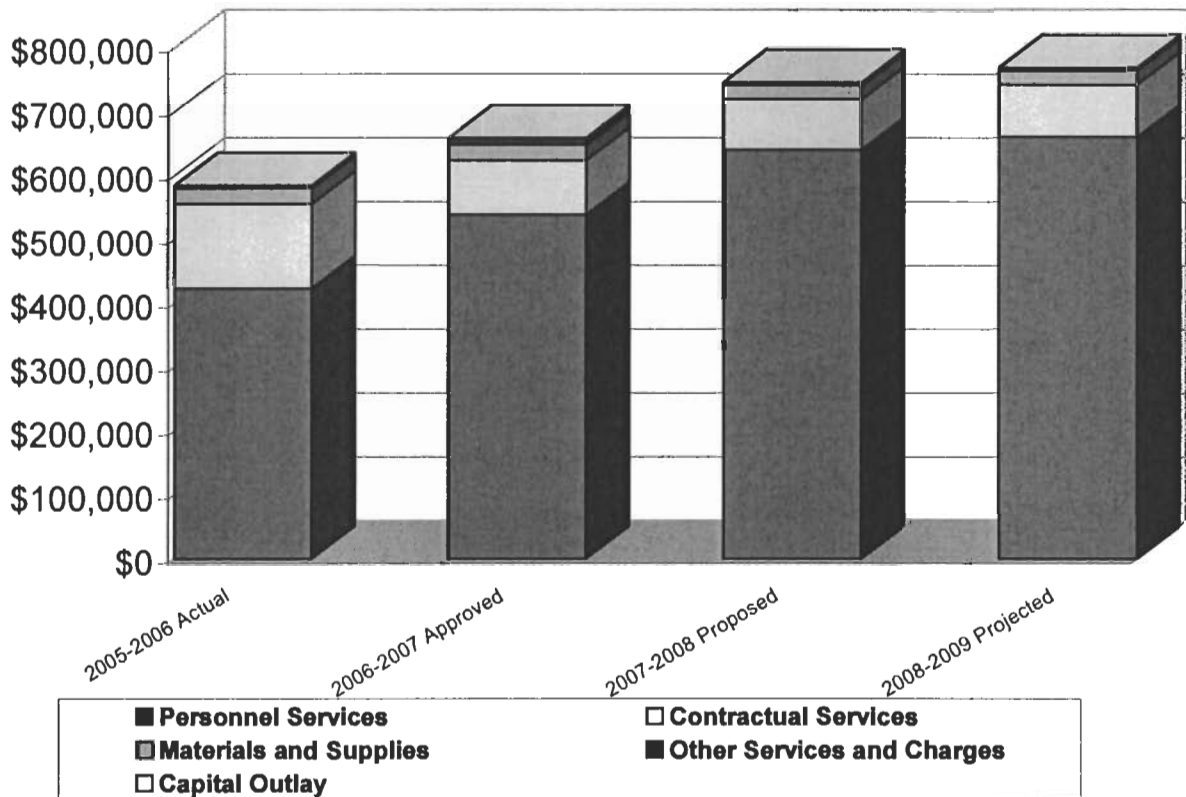
New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Small Engine Shop/Office Expansion	28-1	\$75,000	\$0
New VMF Parts Dept. Vehicle	28-2	14,700	600
Shop Storage Area Roof / Cover	28-3	20,000	0
Total - New Programs Funded		\$109,700	\$600

Municipal Court Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$423,228	\$539,032	\$640,289	\$101,257	18.79%	\$660,504
Contractual Services	132,547	85,189	79,683	(5,506)	-6.46%	82,583
Materials and Supplies	25,064	24,411	21,802	(2,609)	-10.69%	21,802
Other Services and Charges	3,770	10,270	4,270	(6,000)	-58.42%	4,270
Capital Outlay	0	0	0	0	0.00%	0
Total Expenditures:	\$584,609	\$658,902	\$746,044	\$87,142	13.23%	\$769,159
Expenditures per Capita:	\$6.61	\$7.31	\$7.96			\$7.89

Expenditures by Category



New Programs

New Programs Funded

New Program #

Program Costs

2007-2008 2008-2009

None

\$0

\$0

Total - New Programs Funded

\$0

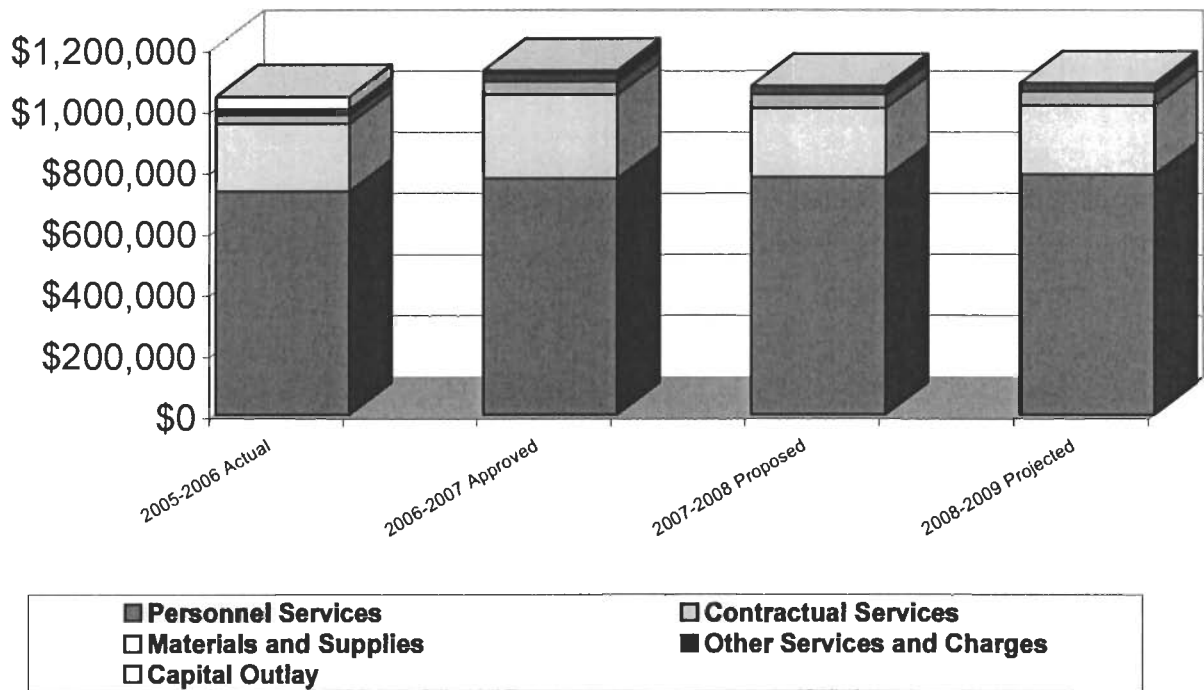
\$0

Utilities Administration Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$728,771	\$770,913	\$775,034	\$4,121	0.53%	\$784,065
Contractual Services	221,633	274,299	225,765	(48,534)	-17.69%	225,765
Materials and Supplies	28,323	42,517	44,317	1,800	4.23%	44,817
Other Services and Charges	17,686	28,650	27,650	(1,000)	-3.49%	27,650
Capital Outlay	41,821	7,100	0	(7,100)	0.00%	0
Total Expenditures:	\$1,038,234	\$1,123,479	\$1,072,766	(\$50,713)	-4.51%	\$1,082,297
Expenditures per Capita:	\$11.73	\$12.47	\$11.67			\$11.31

Expenditures by Category



New Programs

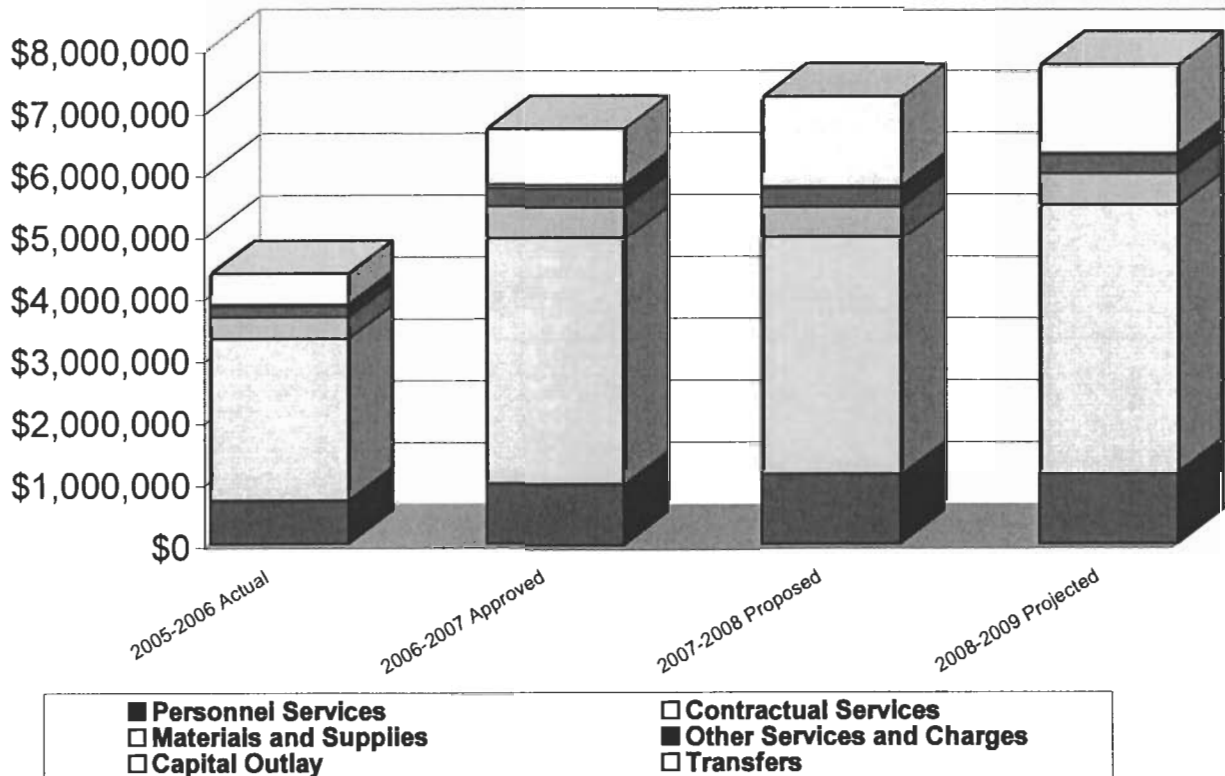
<u>New Programs Funded</u>	<u>New Program #</u>	<u>Program Costs</u>	
		<u>2007-2008</u>	<u>2008-2009</u>
None		\$0	\$0
Total - New Programs Funded		\$0	\$0

Water Treatment Plant Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$693,154	\$967,994	\$1,124,894	\$156,899	16.21%	\$1,140,525
Contractual Services	2,610,579	3,953,581	3,810,688	(142,893)	-3.61%	4,307,315
Materials and Supplies	356,899	521,020	523,453	2,433	0.47%	525,953
Other Services and Charges	174,542	297,000	310,220	13,220	4.45%	315,620
Capital Outlay	19,050	57,200	17,500	(39,700)	-69.41%	12,500
Transfers	500,000	890,000	1,412,700	522,700	58.73%	1,412,700
Total Expenditures:	\$4,354,224	\$6,686,795	\$7,199,455	\$512,659	7.67%	\$7,714,613
Expenditures per Capita:	\$49.20	\$74.22	\$76.84			\$79.12

Expenditures by Category



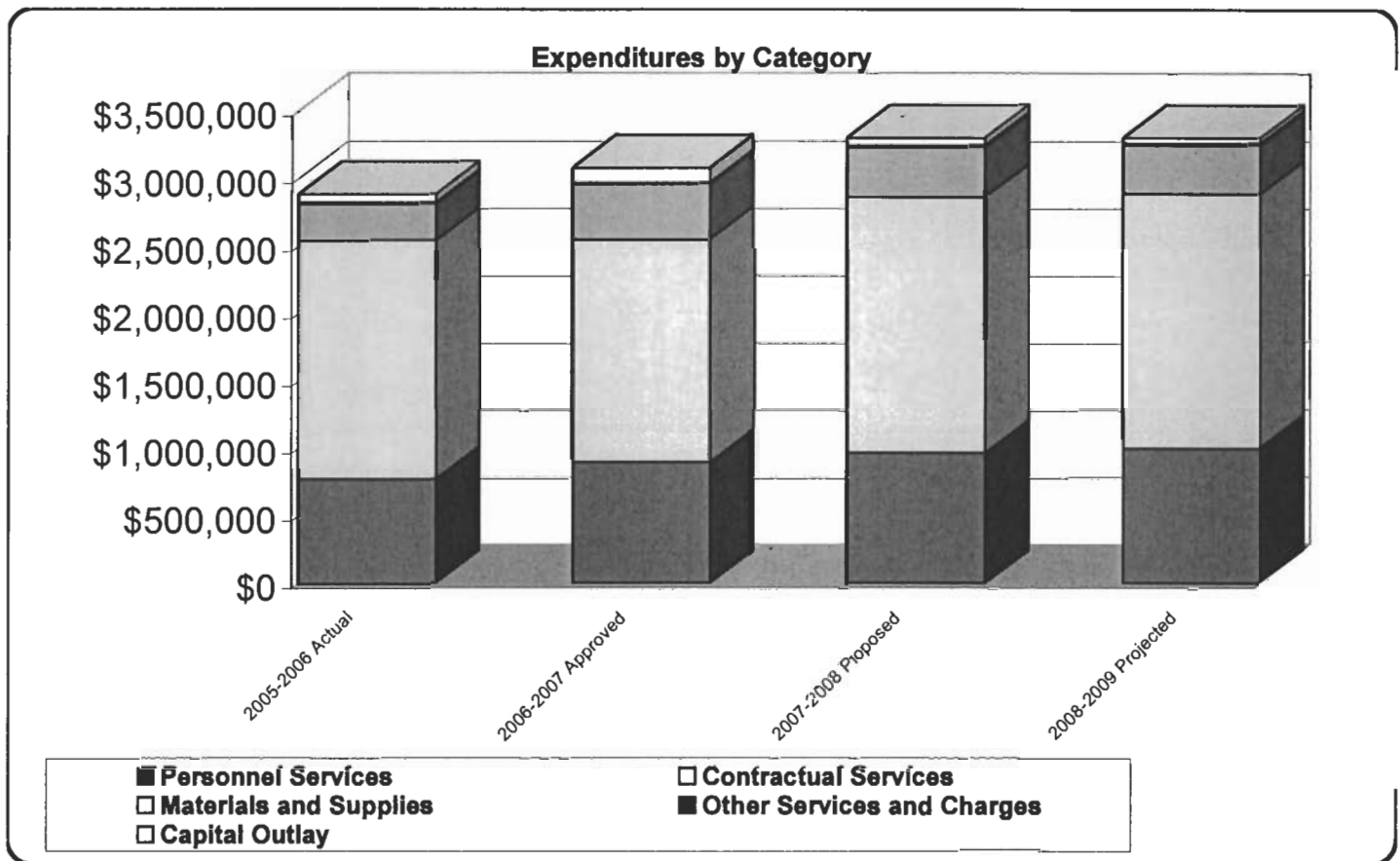
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Valve Actuator	41-1	\$10,000	\$0
Total - New Programs Funded		\$10,000	\$0

Water Systems Support Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$772,117	\$896,569	\$966,500	\$69,931	7.80%	\$998,882
Contractual Services	1,771,282	1,658,038	1,903,161	245,123	14.78%	1,897,214
Materials and Supplies	273,967	412,475	370,728	(41,747)	-10.12%	359,584
Other Services and Charges	9,728	8,797	11,700	2,903	33.00%	11,700
Capital Outlay	62,106	111,000	55,400	(55,600)	-50.09%	42,100
Total Expenditures:	\$2,889,200	\$3,086,879	\$3,307,489	\$220,610	7.15%	\$3,309,480
Expenditures per Capita:	\$32.65	\$34.26	\$35.30			\$33.94



New Programs

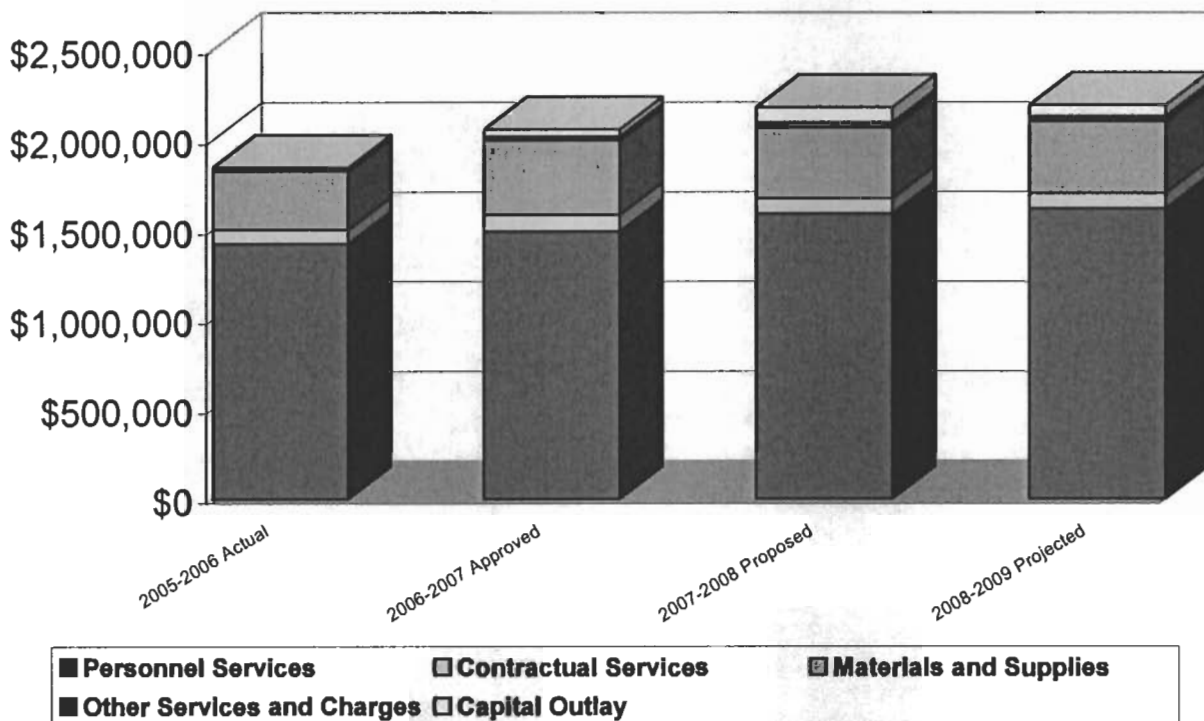
<u>New Programs Funded</u>	<u>New Program #</u>	<u>Program Costs</u>	
		<u>2007-2008</u>	<u>2008-2009</u>
Meter Service Technician	42-1	\$44,227	\$44,650
Total - New Programs Funded		\$44,227	\$44,650

Water Line Maintenance Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$1,422,911	\$1,492,316	\$1,590,846	\$98,530	6.60%	\$1,619,644
Contractual Services	76,949	91,439	83,956	(7,483)	-8.18%	84,002
Materials and Supplies	327,303	415,432	392,770	(22,662)	-5.46%	400,270
Other Services and Charges	20,883	21,214	29,666	8,452	39.84%	29,666
Capital Outlay	0	38,500	84,000	45,500	118.18%	61,100
Total Expenditures:	\$1,848,046	\$2,058,901	\$2,181,238	\$122,337	5.94%	\$2,194,682
Expenditures per Capita:	\$20.88	\$22.85	\$23.28			\$22.51

Expenditures by Category



New Programs

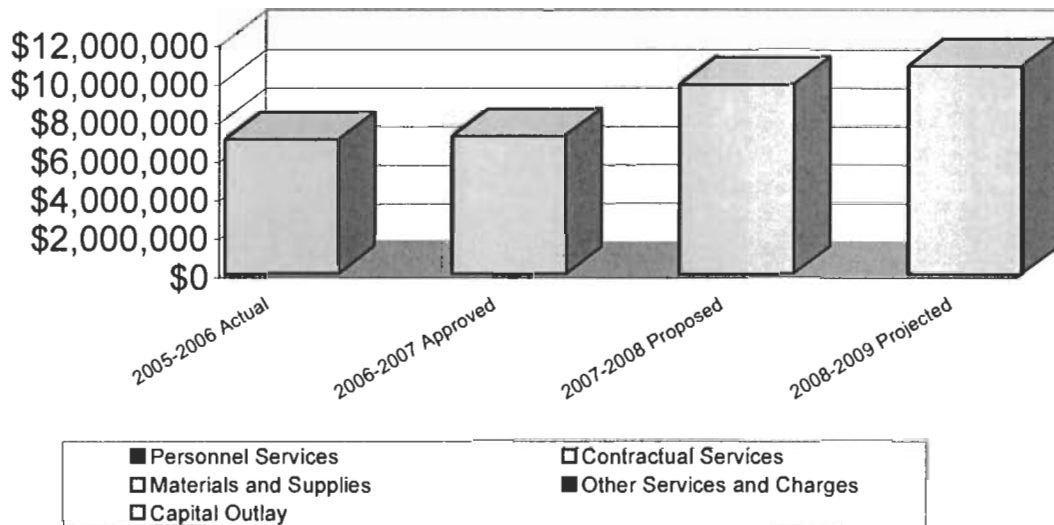
New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Vactron Unit	43-1	\$60,000	\$0
Total - New Programs Funded		\$60,000	\$0

Wastewater Treatment Plant Department*

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$0	\$0	\$0	\$0	0.00%	\$0
Contractual Services	6,996,972	7,155,654	9,835,262	2,679,608	37.45%	10,804,788
Materials and Supplies	0	0	0	0	0.00%	0
Other Services and Charges	0	0	0	0	0.00%	0
Capital Outlay	0	0	0	0	0.00%	0
Total Expenditures:	\$6,996,972	\$7,155,654	\$9,835,262	\$2,679,608	37.45%	\$10,804,788
Expenditures per Capita:	\$79.06	\$79.42	\$104.97			\$110.82

Expenditures by Category

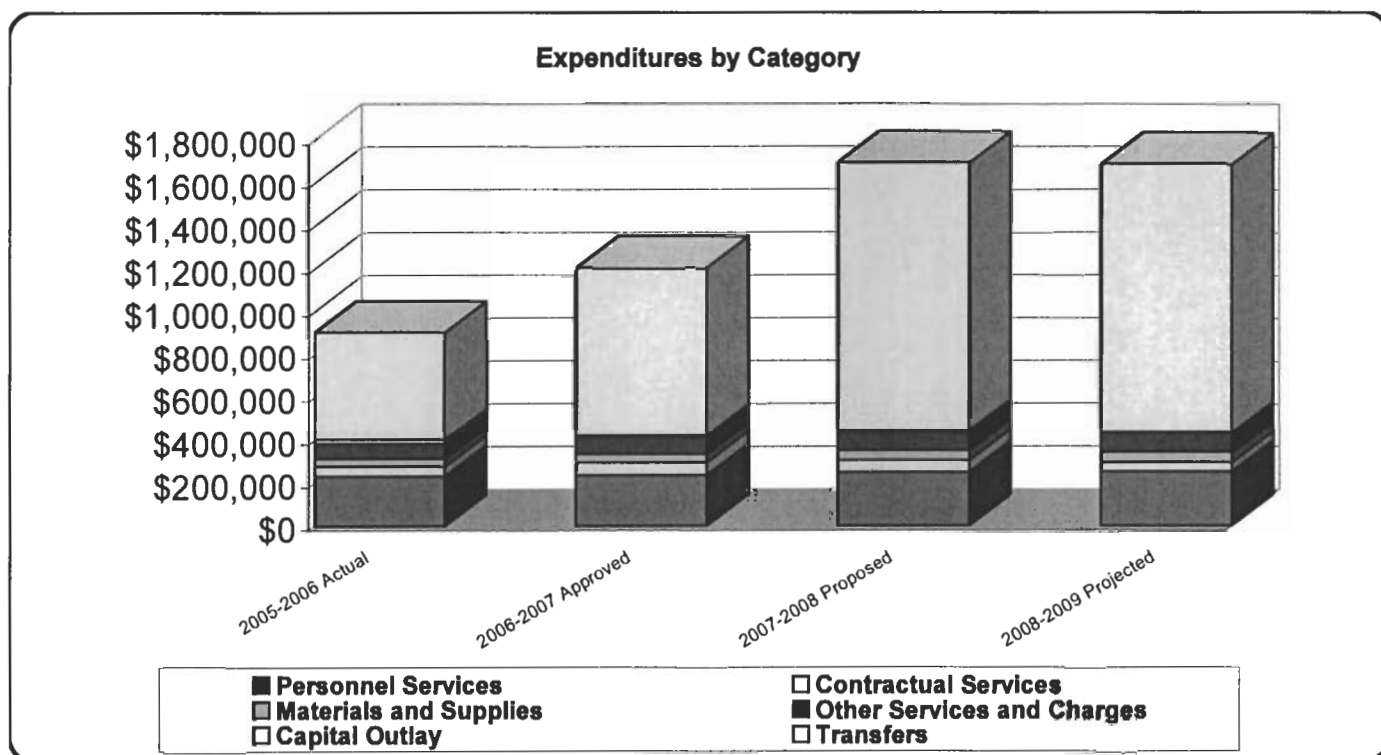


* This operation has been conveyed to the Lower Colorado River Authority (LCRA), and the scheduled use of cash acquired from this conveyance has been completed. The use of Wastewater Impact Fees continues to help offset the costs of serving new connections. Please see the Budget Message for additional information regarding this conveyance and the use of wastewater impact fees.

Wastewater Systems Support Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$231,982	\$236,101	\$250,691	\$14,590	6.18%	\$253,155
Contractual Services	44,860	59,605	54,804	(4,801)	-8.05%	42,635
Materials and Supplies	37,380	39,800	47,500	7,700	19.35%	48,850
Other Services and Charges	69,223	85,900	89,000	3,100	3.61%	91,550
Capital Outlay	20,204	0	0	0	-100.00%	0
Transfers	500,000	784,000	1,252,000	468,000	59.69%	1,252,000
Total Expenditures:	\$903,649	\$1,205,406	\$1,693,995	\$488,589	40.53%	\$1,688,190
Expenditures per Capita:	\$10.21	\$13.38	\$18.08			\$17.31



New Programs

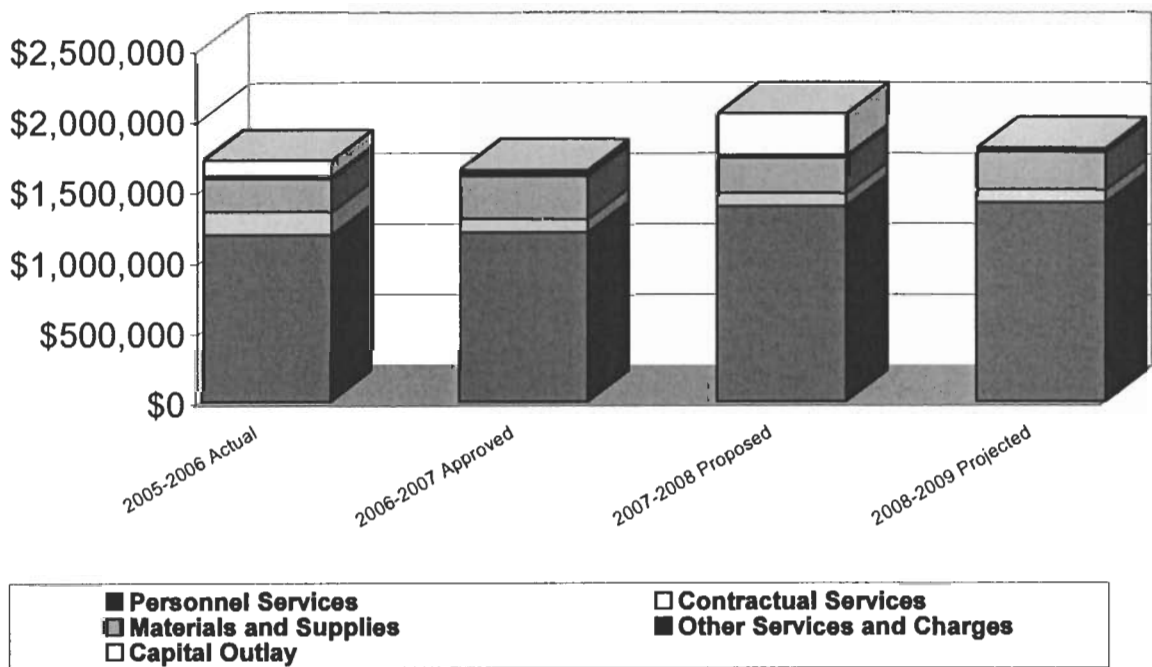
<u>New Programs Funded</u>	<u>New Program #</u>	Program Costs	
		<u>2007-2008</u>	<u>2008-2009</u>
None		\$0	\$0
Total - New Programs Funded		\$0	\$0

Wastewater Line Maintenance Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$1,184,332	\$1,200,503	\$1,381,942	\$181,439	15.11%	\$1,406,349
Contractual Services	156,273	91,482	87,361	(4,121)	-4.50%	87,361
Materials and Supplies	233,542	304,070	250,867	(53,203)	-17.50%	270,867
Other Services and Charges	17,944	26,000	19,438	(6,562)	-25.24%	19,438
Capital Outlay	111,458	17,000	296,945	279,945	1646.74%	6,800
Total Expenditures:	\$1,703,549	\$1,639,055	\$2,036,553	\$397,498	24.25%	\$1,790,815
Expenditures per Capita:	\$19.25	\$18.19	\$21.73			\$18.37

Expenditures by Category



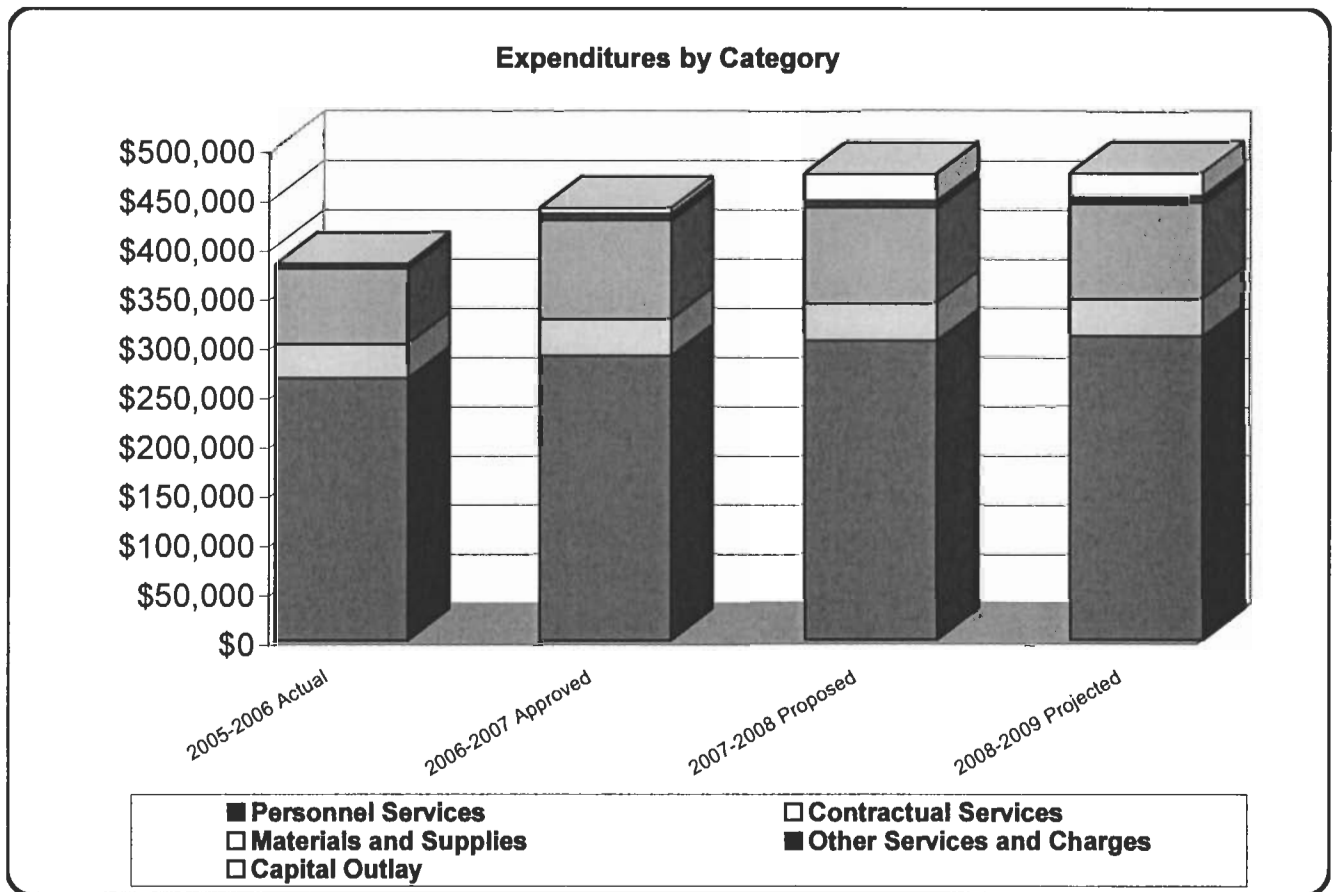
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Portable CCTV	63-1	\$17,245	\$0
Admin. Tech II	63-2	46,262	41,562
Total - New Programs Funded		\$63,507	\$41,562

Environmental Services Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$265,917	\$288,665	\$303,521	\$14,857	5.15%	\$308,230
Contractual Services	35,260	37,530	38,933	1,403	3.74%	39,033
Materials and Supplies	76,048	99,850	96,336	(3,514)	-3.52%	96,836
Other Services and Charges	4,851	6,700	6,700	0	0.00%	6,700
Capital Outlay	0	6,600	28,500	21,900	331.82%	24,100
Total Expenditures:	\$382,076	\$439,345	\$473,990	\$34,646	7.89%	\$474,899
Expenditures per Capita:	\$4.32	\$4.88	\$5.06			\$4.87



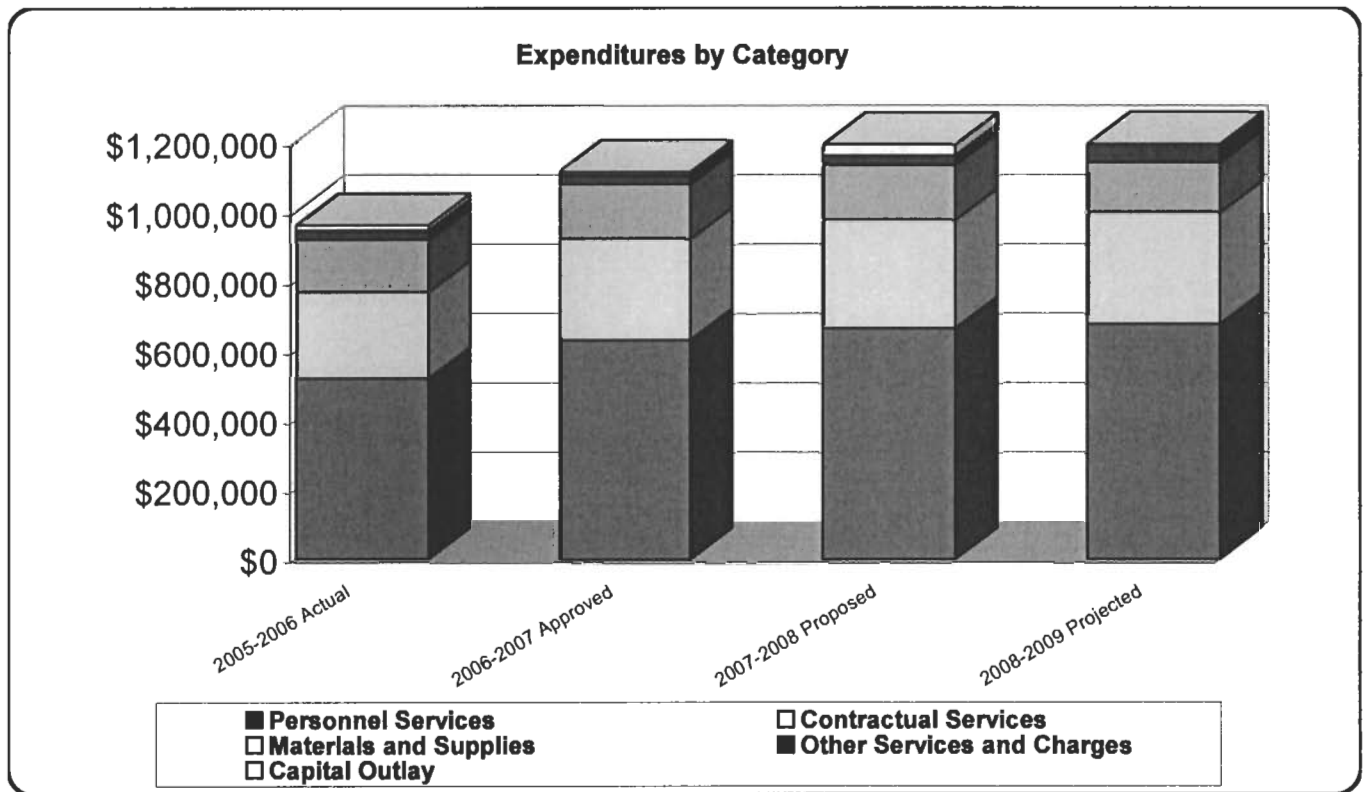
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
None		\$0	\$0
Total - New Programs Funded		\$0	\$0

Utility Billings & Collections Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$519,400	\$631,604	\$664,779	\$33,174	5.25%	\$678,066
Contractual Services	248,425	290,120	310,770	20,650	7.12%	319,446
Materials and Supplies	150,414	158,327	158,527	200	0.13%	144,993
Other Services and Charges	26,052	25,700	26,700	1,000	3.89%	52,288
Capital Outlay	16,234	8,500	31,200	22,700	267.06%	0
Total Expenditures:	\$960,525	\$1,114,251	\$1,191,976	\$77,724	6.98%	\$1,194,793
Expenditures per Capita:	\$10.85	\$12.37	\$12.72			\$12.25



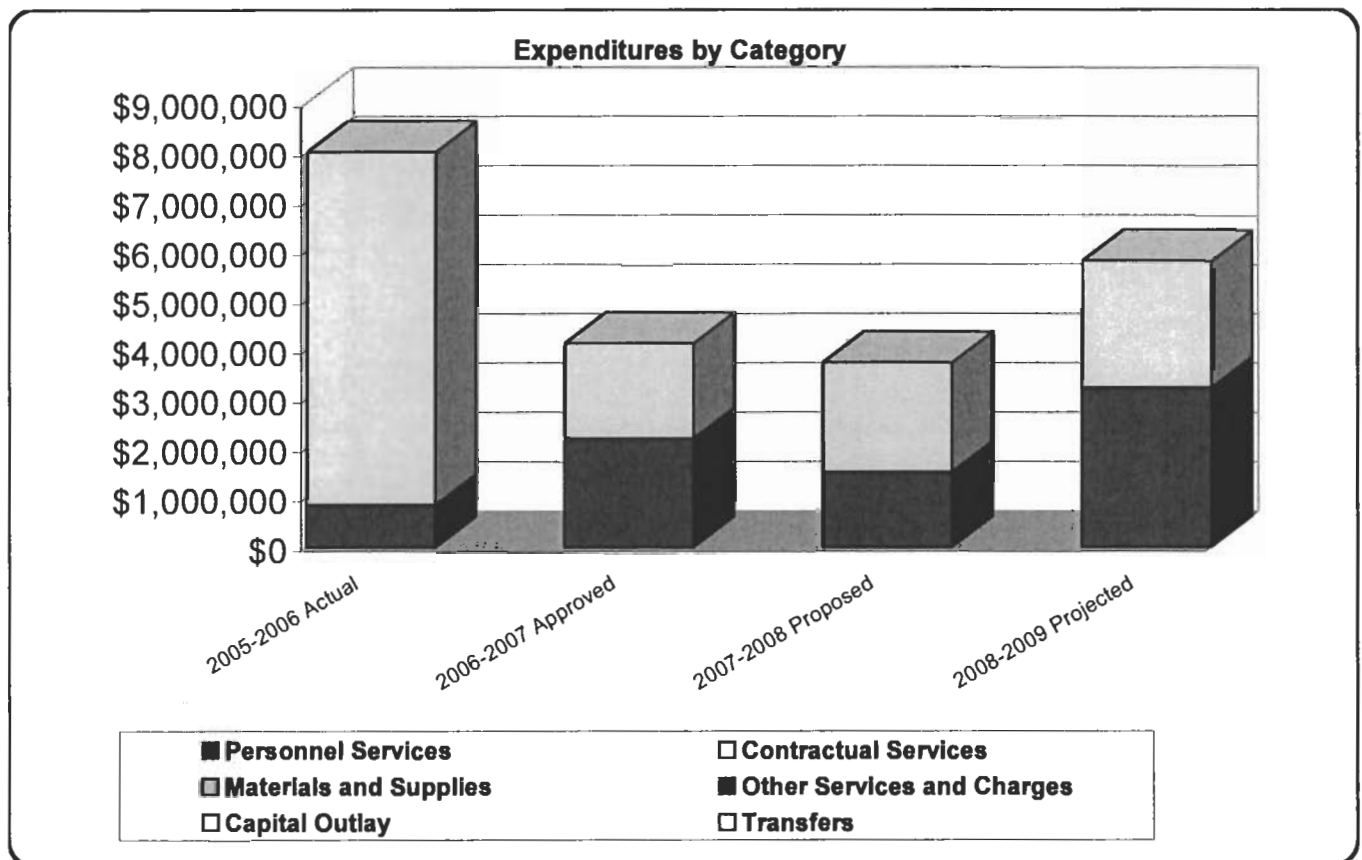
New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
Permanent Part-time Position	81-1	\$14,791	\$14,804
Total - New Programs Funded		\$14,791	\$14,804

Utility Debt Service & Transfers Department

Summary of Expenditures:

	2005-2006 Actual	2006-2007 Approved Budget	2007-2008 Proposed Budget	Budget Increase (Decrease)	% Change From 2006-2007	2008-2009 Projected Budget
Personnel Services	\$0	\$0	\$0	\$0	0.00%	\$0
Contractual Services	0	0	0	0	0.00%	0
Materials and Supplies	0	0	0	0	0.00%	0
Other Services and Charges	858,344	2,200,000	1,521,000	(679,000)	-30.86%	3,232,100
Capital Outlay	0	0	0	0	0.00%	0
Transfers	7,149,163	1,926,000	2,216,000	290,000	15.06%	2,566,000
Total Expenditures:	\$8,007,507	\$4,126,000	\$3,737,000	(\$389,000)	-9.43%	\$5,798,100
Expenditures per Capita:	\$90.48	\$45.79	\$39.88			\$59.47



New Programs

New Programs Funded	New Program #	Program Costs	
		2007-2008	2008-2009
None		\$0	\$0
Total - New Programs Funded		\$0	\$0