



Annual Program of Services

Fiscal Year 2010-2011

City of Burkburnett, Texas

**Annual Budget
For Fiscal Year
October 1, 2010 to September 30, 2011**

BOARD OF COMMISSIONERS

Carl Law	Mayor
Charlene Lewis	Mayor Pro-tem
Theophile “Ted” Kwas	Commissioner
Bill Lindenborn	Commissioner
Josh Adrajack	Commissioner
Chase Thornton	Commissioner
Raymond Holland	Commissioner

CITY STAFF

Michael T. Slye	City Manager
Patricia Holley	City Secretary
Donald A. Ives	Director of Administration
Mike Whaley	Director of Public Works
Rodney Roberts	Parks & Cemetery Director
Mike Tracy	Police Chief
Rodney Ryalls	Fire Chief
Teri Pickrel	Library Director

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October 1, 2010

Honorable Mayor and Board of Commissioners
City of Burkburnett, Texas

I am pleased to present to you the Annual Program of Services for the City of Burkburnett for 2010-2011. This document details the comprehensive strategic plan by which Burkburnett strives to enhance its quality of life. The budget document is an outline of the programs and services to be provided by the City in the coming year. The City plays an important role in defining the way of life by developing and maintaining standards that contribute to a pleasant, attractive, dynamic and healthy community.

We feel this budget continues the direction established by our citizens and the Board of Commissioners to meet the existing challenges and effectively plan for future needs. It balances the costs of the programs needed to address City priorities against the City's financial and human resources limits.

Maintaining the efficient and effective delivery of City services was one of the priorities of the 2010-2011 Budget. The Board of Commissioners took an active role in balancing community needs with the available resources. This included reviewing existing programs and making difficult choices without reducing the level of services expected by our citizens.

The 2010-2011 fiscal year budget totals \$11,414,803 in anticipated revenues and anticipated expenses total \$11,472,136.

In the General Fund, because of the slower economic conditions of the area property valuations are slightly lower than last year's, from \$411,484,380 to \$409,371,081. Property tax revenues were lowered slightly from \$1,854,923 to \$1,852,303. The General Fund is balanced with adopting this year's effective tax rate of \$0.578582 per \$100 property valuation. The portion of the tax rate applied to debt service will be \$0.121917 per \$100 valuation and the maintenance and operations portion of the tax rate will be \$0.456665 per \$100 valuation. We have been conservative in projecting sales tax revenues. We are projecting to receive next year only what we budgeted this year. Sales tax collections are projected at \$1,175,000. Franchise fee revenue was lowered by \$36,094 to reflect lower collections of solid waste franchise fees and Atmos Gas franchise fees, from \$998,862 to 962,768.

In the Water and Sewer Fund, water system revenues increased by \$118,354 to \$2,095,000 which is what we expect to collect in FY 2009-10. Sewer revenues remained the same at \$874,141. No rate increases were requested.

No new staff positions are reflected in this budget and no across the board pay increases are included. The agreed to police step increases and slight pay increases for the Director of Public

Works and the City Secretary are included. The City's contributions toward employees' health insurance costs are being increased by 9.4%, from \$425 per employee to \$465 per month.

Major capital purchases in this budget are \$74,500 for the Police Department to replace one of their patrol cars and replace the animal control vehicle, \$75,000 for the Fire Department to replace the radio repeater and antenna and pay down on a new fire truck, \$38,681 for the EMT Department to replace the cab on one of their rescue vehicles, \$9,500 for the Parks & Cemetery Department to replace one of their zero-turn mowers and \$89,190 for the Water Distribution Department to purchase a high pressure jetting machine on a trailer.

Infrastructure upgrades were addressed in 2010-2011. \$425,000 was budgeted for the repainting of the North Water Tower, \$35,000 for the installation of water lines and fire hydrants on Gilbert/Carnes Streets, \$558,000 for the Water Wells Department to replace a pump and motor and three (3) 12-inch valves at the water plant, drill two (2) exploratory water wells and \$553,000 for installation of the TIF/I-44 sewer line project. The City plans to issue \$1,400,000 in revenue bonds to cover the costs of repainting the water tower, drilling the exploratory wells and the TIF/I-44 sewer project.

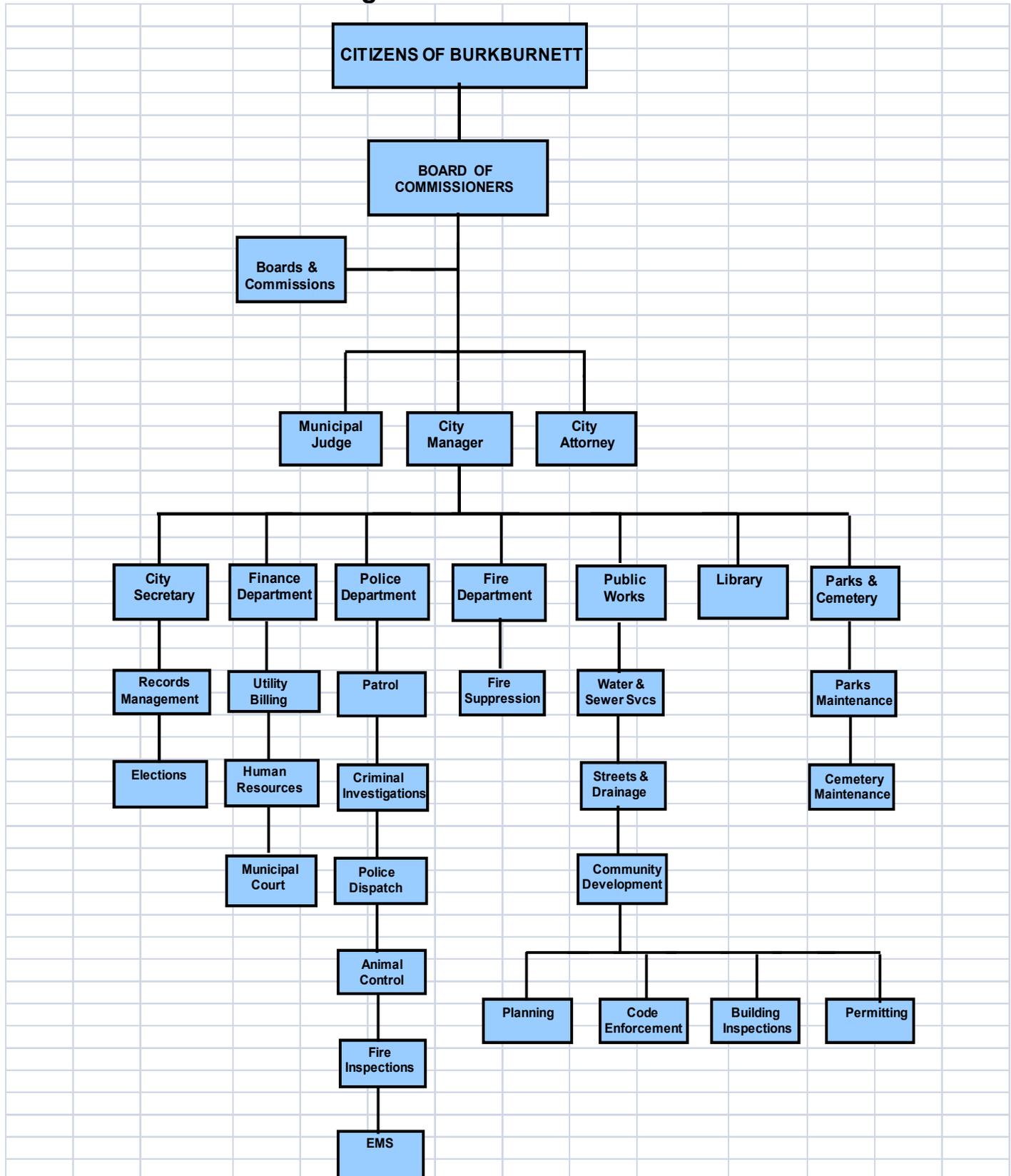
We have made great effort to ensure the goals and objectives set forth by the Board were met, as well as planning for the future financial stability of the City. I would like to thank the board of Commissioners for the direction they have provided the staff in the development of this budget. Their leadership and advice throughout the budget process is critical for an effective allocation of resources.

Finally, I acknowledge the tremendous contributions and teamwork of all City staff in preparing the 2010-2011 Annual Program of Services. Each department worked hard to find savings in their operating budgets and to make suggestions for program improvements. The staff and I look forward to implementing this budget. We feel it emphasizes continued improvements to the delivery of services and quality of life issues of the community and works to encourage the future growth of the City.

Respectfully submitted,

Michael T. Slye
City Manager

City of Burk Burnett Organizational Chart



BUDGET PROCESS

SUMMARY

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided the residents of the City based on established budgetary policies. Upon receipt of the proposed budget, the Board of Commissioners is required to set a date and place for a public hearing. A public notice of the hearing date must be published at least ten (10) days prior to such hearing. At the hearing, the Board gives all interested persons an opportunity to be heard for, or against, any expenditure account or revenue estimate. The Board of Commissioners will normally approve the tax rate for the coming fiscal year and adopt the budget ordinance during the same meeting.

BUDGET PREPARATION

The City Manager's Office and Comptroller performs the functions of preparing and analyzing the 2010-2011 Budget. The budget process is initiated in May with distribution of budget preparation packages to department heads and directors. In June, the City Manager prepares back-up information for the Board of Commissioners and schedules work sessions to discuss the direction of the budget for the upcoming fiscal year. Work sessions begin in June with the Finance Department, City Manager, and each department supervisor to review line items for both the current budget and the proposed budget to determine if service levels were to be maintained, improved, or reduced. Revenues are projected as accurately as possible in order to set priorities for proposed expenditures. Issues are addressed in workshops beginning in June between the city staff and Board of Commissioners. The City Manager and Department Heads must identify and prioritize programs, projects, and equipment necessary to accomplish their goals and objectives plus those established by Board of Commissioners. The budget must be developed within the limitations of available resources. Each Department Head is responsible for divisions that are under their scope of authority. Each line item of maintenance and operations are justified on budget worksheets. All capital items are separately identified and justified. The Board of Commissioners retains final authority on the budget.

BUDGET BASIS

The City accounts and budgets for all general government funds using the modified accrual basis. This 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. General government funds include the general fund, special revenue funds and the debt service fund. Proprietary funds, which include the enterprise fund are accounted and budgeted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses when they are incurred.

PROPERTY TAX RATE

A property tax rate is proposed by the Board of Commissioners. The tax rate consists of two components: a rate for funding maintenance and operations expenditures and a rate for debt service. State Property Tax law dictates certain procedures that must be followed when proposing and adopting a tax rate. The City must annually calculate and publicize its "effective tax rate" and "rollback tax rate." The Board of Commissioners may not adopt a tax rate that exceeds the lower of

the rollback tax rate or the effective tax rate until it has held two (2) public hearings on the proposed increase following notice to the taxpayers. The effective tax rate is the rate that will produce last year's total tax levy as adjusted from this year's total taxable values. The rollback tax rate is the rate that will produce last year's maintenance and operations tax levy as adjusted from this year's value multiplied by 1.08 plus a rate that will produce this year's debt service from this year's values divided by the anticipated tax collection rate.

The City received the certified appraisal value from Wichita Appraisal District on July 22, 2010. As a result, a proposed tax rate was chosen to maintain the current level of city services and to fund a satisfactory level of capital needs.

BUDGET ADOPTION

Public notices of the effective tax rate are published in the local newspaper according to state law. A public hearing on the budget is conducted according to state and local laws. The public hearing was held on August 16, 2010. The Fiscal Year Budget for 2010-2011 and the tax rate of \$0.578582 was adopted by the Board of Commissioners on September 20, 2010.

City of Burburnett
All Funds Summary
Budget for Fiscal Year 2010-2011

	GENERAL FUND	WATER & SEWER	DEBT SERVICE	HOTEL OCCUPANCY
Projected Beginning Fund Balances/ Working Capital	\$2,213,503	\$588,243	\$10,608	\$213,447
SOURCES & REVENUES				
Property taxes	\$1,923,553		\$502,547	
Consumer taxes	1,176,000			\$87,000
Franchise taxes	962,768			
Licenses & Permits	31,000			
Fines & Forfeitures	132,300			
Charges for Services	169,950	\$2,969,141		
Interest	21,000	7,100		750
Grant Revenue				
Other funding	87,575	65,025		
Bond Proceeds				
Interfund Transfers		45,000		
Garbage Services Revenue	1,173,600			
Storm Water Drainage Rev	94,650			
TOTAL ALL SOURCES & REVENUES	<u>\$5,772,396</u>	<u>\$3,086,266</u>	<u>\$502,547</u>	<u>\$87,750</u>
USES & EXPENDITURES				
General Government	\$920,733			
Community Planning	117,820			
Public Safety	2,098,775			
Public Works	722,071	\$2,666,745		
Culture & Recreation	610,747			\$87,750
Interfund Transfers	78,000	169,190		
Other				
Debt Payments		204,551	\$502,047	
Garbage Collection Costs	1,173,486			
Storm Water Drainage Costs	94,650			
TOTAL ALL USES & EXPENDITURES	<u>\$5,816,282</u>	<u>\$3,040,486</u>	<u>\$502,047</u>	<u>\$87,750</u>
Ending Fund Balances/ Working Capital	\$2,169,617	\$634,023	\$11,108	\$213,447

City of Burburnett
All Funds Summary
Budget for Fiscal Year 2010-2011

<u>COURT FUNDS</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>GRANT FUND</u>	<u>TIF FUND</u>	<u>TOTAL</u>
\$9,435	\$(358,987)	\$2,669	\$104,356	\$2,783,274
			\$68,883	\$2,494,983
				1,263,000
				962,768
				31,000
\$8,000				140,300
				3,139,091
	\$28,500			57,350
		\$15,000		15,000
	98,271			250,871
	1,400,000			1,400,000
	347,190			392,190
				1,173,600
				94,650
<hr/>				
<u>\$8,000</u>	<u>\$1,873,961</u>	<u>\$15,000</u>	<u>\$68,883</u>	<u>\$11,414,803</u>
		\$15,000		\$937,233
				117,820
\$8,000	\$159,181			2,264,456
	1,660,190			5,049,006
	9,500			707,997
			\$145,000	392,190
	28,700			28,700
				706,598
				1,173,486
				94,650
<hr/>				
<u>\$8,000</u>	<u>\$1,857,571</u>	<u>\$15,000</u>	<u>\$145,000</u>	<u>11,472,136</u>
<u>\$9,435</u>	<u>\$(342,597)</u>	<u>\$2,669</u>	<u>\$28,239</u>	<u>\$2,725,941</u>

City of Burkburnett FY 2010-2011 Annual Budget General Fund

The General Fund falls within the governmental fund category, which measures funds using current financial resources. Non-current resources, such as general fixed assets and unmatured general long-term liabilities, are accounted for within separate account groups.

The General Fund is the operating fund of the City. The General Fund is used to account for all revenues and expenditures not accounted for in other designated funds. It receives a greater variety and amount of revenues, and finances a wider range of governmental activities than any other fund.

The General Fund is primarily supported by the ad valorem tax, general sales tax, franchise taxes, licenses and permits fees, fines and miscellaneous revenue sources. General Fund expenditures support the following major functions: General Government, Public Safety, Public Works, Community Planning, Culture and Recreation, Garbage Collection Services and Storm Water Drainage Services. All programs, which are justified efficient, and serve the needs of the community, are adequately funded.

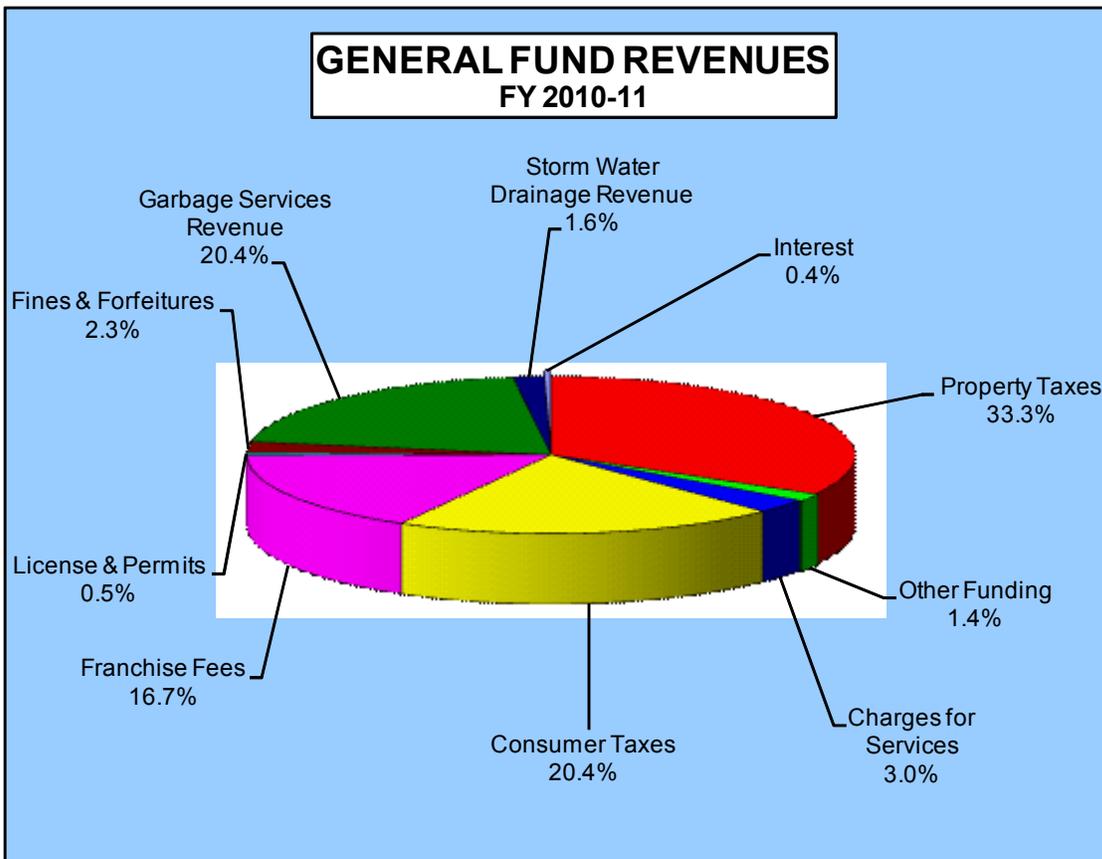
One of the major considerations in budgeting revenues is the increase or decrease in property values and their affect on the tax rate revenue generating capabilities. A major portion of the General Fund section is devoted to the tax rate analysis. An activity schedule for each function is included. Each operational area includes a summary of expenditures, a personnel schedule, departmental descriptions and goals and objectives.

GENERAL FUND

	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2009</u>	<u>BUDGETED FY 2010</u>	<u>BUDGETED FY 2011</u>
Beginning Fund Balances	\$2,027,355	\$2,392,014	\$2,262,735	\$2,324,785	\$2,213,503
REVENUES/SOURCES					
Property Taxes	\$1,778,836	\$1,784,270	\$1,819,368	\$1,926,173	\$1,923,553
Consumer Taxes	1,263,051	1,208,739	1,176,032	1,176,200	1,176,000
Franchise Fees	852,478	998,980	830,597	998,862	962,768
Licenses & Permits	38,510	47,551	33,150	28,267	31,000
Fines and Forfeitures	133,649	115,051	130,871	131,300	132,300
Charges for Service	186,584	161,187	164,964	167,950	169,950
Interest	119,536	65,291	19,770	10,000	21,000
Other Funding	135,769	125,546	157,607	87,175	87,575
Interfund Transfers	0	0	121,650	0	0
Garbage Services Revenue	906,017	1,098,671	1,111,025	1,190,192	1,173,600
Storm Water Drainage Rev	<u>0</u>	<u>94,318</u>	<u>93,980</u>	<u>94,650</u>	<u>94,650</u>
TOTAL REVENUES	\$5,414,130	\$5,699,604	\$5,659,014	\$5,810,569	\$5,772,396
EXPENDITURES/USES					
General Government	\$955,039	\$1,175,242	\$924,670	\$ 936,278	\$920,733
Community Planning	105,078	110,486	125,839	136,756	117,820
Public Safety	1,821,232	1,985,666	1,965,108	2,080,976	2,098,775
Public Works	666,342	749,838	719,643	755,849	722,071
Culture/Recreation	582,049	567,772	588,130	727,203	610,747
Interfund Transfers	0	0	0	0	78,000
Garbage Collection Costs	919,731	1,189,506	1,145,205	1,190,139	1,173,486
Storm Water Drainage	<u>0</u>	<u>50,373</u>	<u>128,369</u>	<u>94,650</u>	<u>94,650</u>
TOTAL EXPENDITURES	\$5,049,471	\$5,828,883	\$5,596,964	\$5,921,851	\$5,816,282
Ending Fund Balances	<u>\$2,392,014</u>	<u>\$2,262,735</u>	<u>\$2,324,785</u>	<u>\$2,213,503</u>	<u>\$2,169,617</u>

General Fund Revenues

	FY 2009-10		FY 2010-11	
	<u>Projected</u>	<u>%</u>	<u>Budgeted</u>	<u>%</u>
Property Taxes	\$1,908,283	33.7%	\$1,923,553	33.3%
Consumer Taxes	1,146,579	20.2%	1,176,000	20.4%
Franchise Fees	972,387	17.1%	962,768	16.7%
License & Permits	29,947	0.5%	31,000	0.5%
Fines & Forfeitures	106,343	1.9%	132,300	2.3%
Charges for Service	165,207	3.0%	169,950	2.9%
Interest	20,345	0.4%	21,000	0.4%
Other Funding	64,943	1.1%	87,575	1.5%
Garbage Services Revenue	1,170,529	20.5%	1,173,600	20.4%
Storm Water Drainage Rev	94,650	1.6%	94,650	1.6%
Total	<u>\$5,679,213</u>	<u>100.0%</u>	<u>\$5,772,396</u>	<u>100.0%</u>

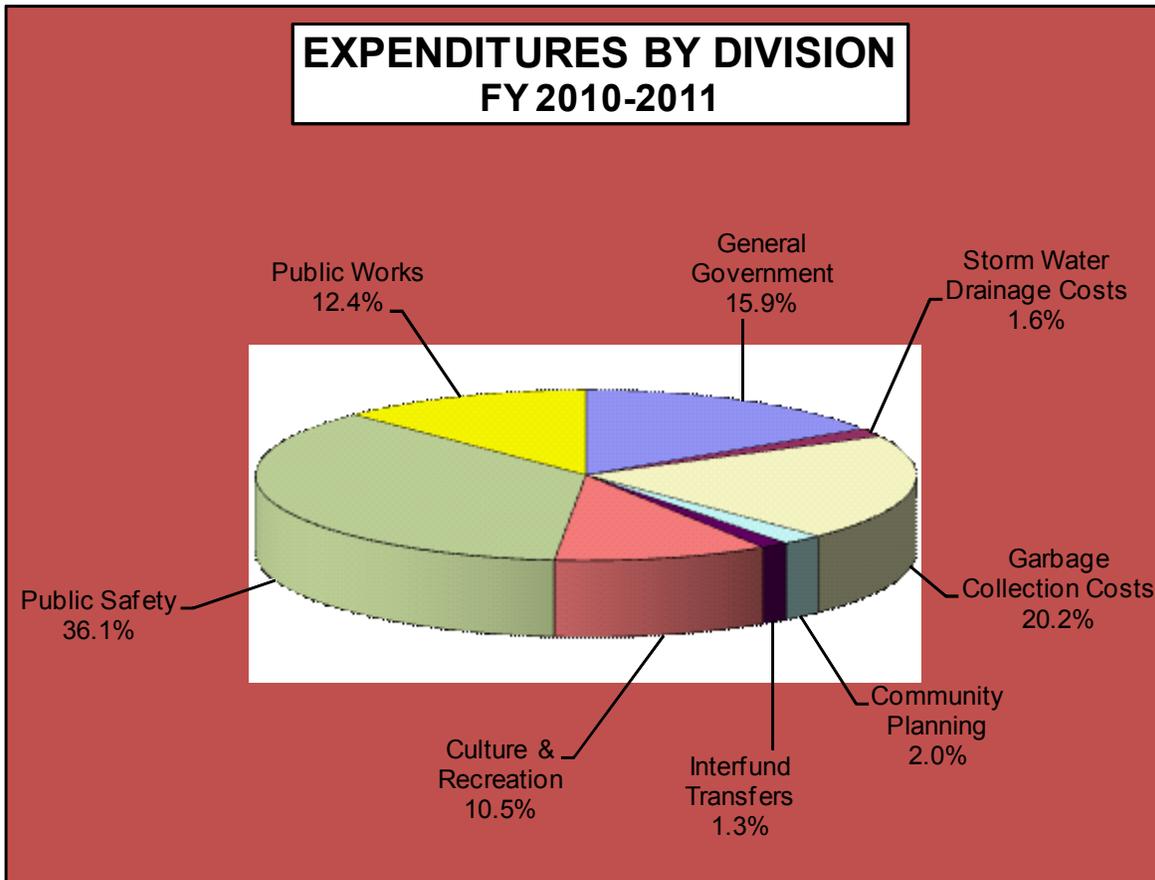


Expenditures by Division

The General Fund is responsible for providing basic services to the residents of the City. These services include General Government (Administration); Community Planning (Code Services); Public Safety (Police, Fire, Municipal Court, EMT, Animal Control); Public Works (Streets); Culture and Recreation (Parks & Cemetery Maintenance, Community Center and Library); Garbage Collection and Storm Water Drainage. The Public Safety division represents the largest expenditure for the 2010-11 fiscal year. This division concentrates on all aspects of safety for the City of Burburnett.

The graph and table below show the overall breakdown of the divisions for fiscal year 2010-11.

	2010 Projected	%	2011 Budgeted	%
General Government	\$913,828	15.8%	\$920,733	15.9%
Community Planning	122,087	2.1%	117,820	2.0%
Public Safety	2,041,648	35.3%	2,098,775	36.1%
Public Works	741,057	12.8%	722,071	12.4%
Culture and Recreation	659,608	11.5%	610,747	10.5%
Interfund Transfers	0	0.0%	78,000	1.3%
Garbage Collection	1,245,735	21.6%	1,173,486	20.2%
Storm Water Drainage	55,555	1.0%	94,650	1.6%
Total	<u>\$5,779,518</u>	<u>100.0%</u>	<u>\$5,816,282</u>	<u>100.0%</u>

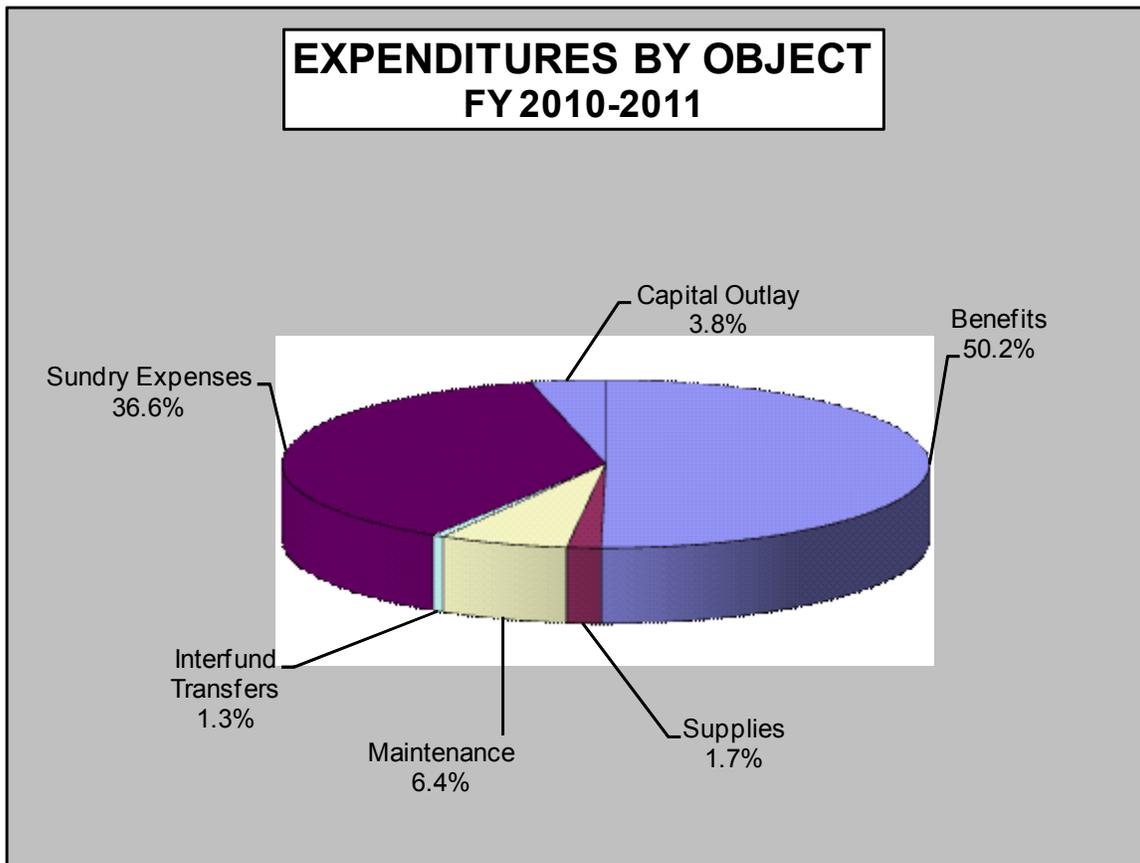


Expenditures by Object

The expenditures in the General Fund are for Benefits Costs which are costs associated with compensating employees for their labor. This includes salaries and fringe benefits; Supplies Costs which are expendable materials and operating supplies necessary to conduct the business of departmental activities; Maintenance Costs which are all materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, office equipment, utility systems and land; Sundry Costs which are miscellaneous or infrequent costs that should not be assigned to other expense categories and: Capital Outlay which are expenditures which result in the acquisition of or addition to the fixed assets.

The graph and table below show the overall breakdown of the divisions for fiscal year 2010-11.

	2010 Projected	%	2011 Budgeted	%
Benefits	\$2,867,343	49.5%	\$2,921,406	50.2%
Supplies	100,533	1.7%	98,900	1.7%
Maintenance	363,294	6.3%	373,875	6.4%
Sundry Expenses	2,257,548	39.2%	2,126,231	36.6%
Interfund Transfers	0	0.0%	78,000	1.3%
Capital Outlay	190,800	3.3%	217,870	3.8%
Total	<u>\$5,779,518</u>	<u>100.0%</u>	<u>\$5,816,282</u>	<u>100.0%</u>



City of Burkburnett

General Government

Description

The Board of Commissioners is established under the City Charter of the City of Burkburnett and has certain prescribed responsibilities. The Board of Commissioners sets general policies in compliance with the City Charter and gives direction and guidance to the City Manager who implements those policies. Included are final budget approval for each fiscal year and approval of all city ordinances. The Board of Commissioners represents all the citizens of Burkburnett and strive to make decisions that will support the good of the community.

The members of the Board of Commissioners of the City of Burkburnett, which includes seven commissioners one of which is the mayor, are the only elected officials of the City. The Commissioners are elected at-large and serve a two-year term. The Board of Commissioners has powers outlined in the City Charter and granted to Home-Rule Cities by the Constitution and the Laws of the State of Texas.

Goals

To effectively represent the residents of the City in the formulation and adoption of public policy.

To provide leadership as the legislative and policy-making body of the community.

To maintain and improve the quality of life in the City of Burkburnett.

Objectives

To attend all regular meetings, special called meetings and work sessions of the Board of Commissioners. .

To adopt the annual budget and set the property tax rate by October 1st of each fiscal year.

To make appointments to the various Advisory Boards and Commissions.

To adopt ordinances and resolutions regulating the conduct of the public within the corporate city limits.

To periodically review and adopt revisions to the Capital Improvement program and other planning documents for the future of the City.

City of Burburnett General Government

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
401-4000	Salaries and Wages	830	840	840	840
401-4009	Health and Wellness Program	1,111	3,000	135	500
401-4010	Temp Insurance Expense	1,656	0	661	0
401-4015	Social Security Expense	165	64	65	64
401-4054	County Health Unit Allocation	1,200	1,200	1,200	1,200
401-4065	Pro-rata Ambulance Service	2,500	2,500	2,500	2,500
401-4070	Property and Fleet Insurance	33,279	32,702	30,739	32,702
401-4072	Liability Insurance Deductible	12,513	10,000	3,170	10,000
401-4075	Election Expense	2,472	1,500	2,347	5,000
401-4079	Code Red System	7,500	7,500	7,650	7,650
401-4081	MHMR Allocation	5,012	5,012	5,012	5,012
401-4072	SAFB Area Relations Expense	827	1,000	514	850
401-4085	Special Services	26,065	25,000	25,393	25,000
401-4086	Contract Legal Services	19,117	20,000	27,628	30,000
401-4090	Workers Compensation	3	2	2	2
401-4092	Unemployment Compensation	0	5,000	0	5,000
401-4095	Transfer to CIP	0	4,500	4,500	44,000
401-4100	Travel Expense/Memberships	10,402	8,000	8,240	8,900
401-4103	Training	1,680	1,500	2,444	1,500
401-4262	Professional Services	5,553	5,000	12,600	5,000
401-4359	Legal Notices	6,395	6,000	8,295	6,000
401-4360	Miscellaneous	25,936	25,000	24,969	25,000
401-4450	BDC Transfer Out	293,748	293,750	286,366	293,750
TOTAL GENERAL GOVERNMENT		457,964	459,070	455,270	510,470

City of Burkburnett

Administration

Description

The City Administration is charged with the responsibility of direction overall City operations, long-term planning, and advice to the elected officials of the Board of Commissioners. The City Manager prepares Board agendas and attends numerous commission meetings and work sessions throughout the year, in order to maintain a cohesive integrated policy and direction for City services and projects. It is the responsibility of the City Manager to bring to the attention of the elected Board of Commissioners items of occurrence, which are significant and seek the Board's direction in those areas. The City Manager is the chief administrative officer of the City and has authority over personnel matters and daily operational decisions as conferred by the Board of Commissioners. Once the Board of Commissioners adopts the annual budget the City Manager and his supportive staff execute the administration of the City's finances.

Goals

To effectively execute Board of Commissioners policies, programs and directives.

To ensure that all City operations are conducted efficiently and effectively while focused on the public health, safety and welfare of the citizens of Burkburnett.

To respond promptly to citizen comments and requests.

Objectives

Implement all policies, programs and directives with their respective time frames.

Monitor the productivity and effectiveness of all City operations on a daily basis.

Provide administrative support, including the completion of all major reports, to the Board of Commissioners in a timely manner.

Respond to citizen requests within one working day of receipt.

<u>Departmental Personnel</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Budgeted 2009-2010</u>	<u>Budgeted 2010-2011</u>
City Manager	1	1	1	1
City Secretary	1	1	1	1
Total	2	2	2	2

**City of Burkburnett
Administration**

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
402-4000	Salaries and Wages	141,887	141,198	147,261	144,694
402-4001	Longevity	1,750	1,750	1,750	1,750
402-4010	Group Insurance Expense	11,784	10,791	11,690	11,825
402-4015	Social Security Expense	11,613	11,753	11,906	12,020
402-4020	Car Allowance	9,600	9,600	9,600	9,600
402-4025	Retirement Expense	24,063	24,154	24,520	24,688
402-4030	Employee Assistance Service	0	61	61	61
402-4040	Telephone/Civic Allowance	450	1,080	1,080	1,080
402-4090	Workers Compensation	492	444	443	444
402-4100	Travel Expense/Memberships	9,098	8,000	8,000	8,500
402-4103	Training	2,304	1,500	1,495	1,700
402-4110	Telephone Expense	360	300	360	360
402-4115	Cellular Phone	575	0	0	0
402-4230	Office Supplies	207	1,000	137	300
402-4396	City Manager Withhold	23,252	24,900	3,006	6,949
TOTAL ADMINISTRATION		237,435	236,531	221,309	223,971

City of Burkburnett

Tax Department

Description

The City contracts with the Wichita Appraisal District to appraise all properties within the City and send out all property tax statements. The City contracts with Wichita County to collect all taxes.

Goals

To effectively execute reasonable contracts with Wichita County and Wichita Appraisal District.

To ensure that all City operations in regards to tax collections and property appraisals are conducted efficiently and effectively.

Objectives

Monitor the effectiveness of the City's current and delinquent property tax collections.

Provide periodical reports to the Board of Commissioners on the results of tax collections.

		ACTUAL	BUDGET	PROJECTED	BUDGET
ACCT #	ACCOUNT NAME	2008-09	2009-10	2009-10	2010-11
403-4115	Wichita Appraisal District Fee	27,708	28,232	28,661	28,012
403-4130	Refund Current Property Taxes	0	250	0	0
403-4132	Refund Delinq Property Taxes	0	100	0	0
403-4135	Wichita County Tax Collection	5,983	6,000	5,976	6,000
403-4140	Rendition Penalty Admin Fees	62	50	50	0
	TOTAL TAX DEPARTMENT	33,753	34,632	34,687	34,012

City of Burkburnett

City Hall

Description

The City Hall Department includes finance, budgeting and human resources. This department handles the financial management of the City of Burkburnett. It prepares monthly financial statements, handles accounts payable and receivables, monitors cash flows and approves investments and furnishes data and financial information for the City's audit. This department also maintains all employee pay and benefit records and prepares, processes and issues bi-monthly paychecks. This includes handling W-2 forms, quarterly withholding reports and payments, and a number of other payroll deduction and deferral programs on a monthly or quarterly basis. Included in the other duties, this department assists with the budget preparation.

Goals

- To provide accurate and timely financial reports and maintain strict financial accountability.
- To safeguard the City's fixed assets through periodic inventories and reports, and insure sufficient internal controls and to work with the City Auditor.
- To monitor capital projects throughout the fiscal year, and maintain strong financial control and budget compliance.
- To provide the audited annual financial report within six months of the close of the fiscal year.
- To provide courteous and friendly service to all external and internal contacts.
- Enhance computer functions and improve accessibility by departments and employees.

Objectives

- To monitor and report the budgetary status of all revenues and expenditures throughout the fiscal year and produce required monthly financial reports.
- To monitor and maintain a financial management system for recording of cash receipts 100% of the time within 24 hours of receipt.
- To pay invoices within 30 days of receipt.
- Pay accounts payable on a timely basis in order to receive all discounts.
- Oversee the annual audit process.
- Provide strict control over expenditures ensuring proper authorization and funding prior to purchase.
- Search for ways to improve revenue positions and reduce costs.

<u>Departmental Personnel</u>	<u>Actual 2007-2008</u>	<u>Actual 2008-2009</u>	<u>Budgeted 2009-2010</u>	<u>Budgeted 2010-2011</u>
Director of Administration	1	1	1	1
Accounting Clerk	1	1	1	1
Receptionist	1	1	1	1
Total	3	3	3	3

City of Burkburnett
City Hall

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
404-4100	Salaries and Wages	109,404	114,747	120,885	128,023
404-4001	Longevity	1,458	2,300	1,550	2,300
404-4004	Part-time Help	0	0	0	3,000
404-4010	Group Insurance Expense	17,676	16,187	17,086	17,737
404-4015	Social Security Expense	8,714	9,156	9,507	10,173
404-4020	Car Allowance	2,400	2,400	2,400	2,400
404-4025	Retirement Benefits	17,866	18,818	19,363	20,892
404-4030	Employee Assistance Service	0	91	91	91
404-4040	Telephone Allowance	100	240	405	240
404-4050	Utilities	9,692	11,620	9,156	10,000
404-4090	Workers Compensation	297	286	277	286
404-4100	Travel Expense/Memberships	1,012	2,000	250	1,500
404-4103	Training	420	500	0	500
404-4105	Physical Exams	0	0	15	0
404-4110	Telephone Expense	288	300	0	0
404-4200	Internal Garbage Bag Use	0	100	31	100
404-4230	Office Supplies	2,111	3,500	2,554	3,500
404-4255	Minor Equipment Purchases	1,392	3,000	1,650	500
404-4262	Professional Services	136	0	0	0
404-4270	Internet Services	819	1,000	792	1,000
404-4275	Website Maintenance	0	1,800	0	1,800
404-4286	Programming/IT Support	14,221	10,000	12,020	12,000
404-4290	Maintenance of Buildings	2,367	3,000	2,320	2,500
404-4395	Acquisition of New Equipment	3,299	3,000	0	9,738
404-4400	Leased Equipment- Copier	1,846	2,000	2,210	2,000
TOTAL CITY HALL		195,518	206,045	202,562	230,280

City of Burburnett

Police Department

Description

The Burburnett Police Department is dedicated to providing the highest level of service to the citizens by protecting our community through teamwork and professionalism. We faithfully pledge to perform our duties with Honor, Integrity, Dedication, and Courage in order to provide a safe community for all. The leadership and management of the Burburnett Police Department are the principal responsibilities of the Chief of Police and his department.

Goals

The Chief's office strives to provide a safe and secure working environment, maintain trained personnel and up to date equipment.

Maintain accurate, secure files that may be properly retrieved for use by the department, other law enforcement agencies and the general public.

An efficient records department to provide accurate Uniform Crime Reports, and make available information needed by the public and the law enforcement personnel.

Research funding sources that may be available outside the City and secure applicable grants to enhance and broaden police department programs and services to the public.

Provide a responsive patrol capability and an effective, efficient operation for initial police calls for service.

Enhance officer skills in facilitating delivery of customer service.

Continue to promote crime prevention and awareness programs, educate all citizens in our community of special programs, and to provide a healthy community relationship and support.

Objectives

To provide a stable career path for the department's employees and ensure that the police department meets the needs of the community it serves.

Maintain a priority on response time to less than five minutes.

Decrease liability through training.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Police Chief	1	1	1	1
Administrative Assistant	1	1	1	1
Police Lieutenant	1	1	1	1
Sergeant	3	3	3	3
Detective	2	2	2	2
Patrol Officer	12	12	12	12
Dispatcher	4	4	4	4
P/T Dispatcher	2	2	2	2
Animal Control	1	1	1	1
P/T Animal Control	2	2	2	2
Total	29	29	29	29

City of Burk Burnett
Police Department

		ACTUAL	BUDGET	PROJECTED	BUDGET
ACCT #	ACCOUNT NAME	2008-09	2009-10	2009-10	2010-11
405-4000	Salaries & Wages	805,769	864,711	880,402	875,737
405-4001	Longevity	10,508	12,200	11,351	12,200
405-4002	Overtime	287	1,000	734	1,000
405-4003	Certification Pay	14,538	14,500	14,663	14,500
405-4004	Part-time Help	36,926	32,760	23,220	25,000
405-4010	Group Insurance Expense	136,992	134,889	132,699	147,807
405-4015	Social Security Expense	65,829	71,097	69,930	71,347
405-4025	Retirement Benefits	128,440	140,970	138,662	142,612
405-4030	Employee Assistance Service	0	753	776	753
405-4040	Telephone Allowance	1,525	4,200	3,660	4,200
405-4050	Utilities	20,310	16,568	18,116	18,000
405-4080	Emergency Management	2,998	3,000	1,332	3,000
405-4085	Special Services	0	0	1,160	0
405-4090	Workers Compensation	22,349	23,264	22,552	23,264
405-4095	Unemployment Tax	2,011	0	0	0
405-4100	Travel Expense/Memberships	4,706	4,000	3,775	4,000
405-4103	Training	3,433	2,000	823	2,000
405-4104	TCLEOSE Training	580	1,500	170	3,000
405-4105	Physical Exams	885	1,000	1,000	1,000
405-4110	Telephone Expense	7,166	5,000	7,597	7,500
405-4115	Cellular Phones	5,898	0	0	0
405-4130	Uniform & Wearing Apparel	5,421	6,000	5,510	6,000
405-4135	Support of Prisoners	16	250	67	250
405-4200	Internal Garbage Bag Use	13	200	13	200
405-4230	Office Supplies	8,114	15,000	9,817	10,000
405-4255	Minor Equipment Purchases	9,113	5,000	4,702	5,000
405-4260	Gas & Oil	36,006	41,870	39,667	40,000
405-4262	Lab Services	456	2,500	1,749	2,500
405-4265	Maintenance of Vehicles & Equip	31,121	30,000	21,875	30,000
405-4270	Internet Services	1,080	1,200	1,080	1,200
405-4280	Maintenance of Office Equip	9	1,500	0	500
405-4285	Maintenance Agreements	1,793	7,000	6,476	6,500
405-4286	Programming/IT Support	7,421	7,500	6,747	7,500
405-4290	Maintenance of Buildings	7,082	7,500	3,876	7,000
405-4300	Maintenance of Animal Shelter	4,927	2,700	4,279	4,700
405-4305	Maintenance Signal Syst & Radio	4,514	3,000	3,761	4,000
405-4390	Vehicle Lease to CIP	18,190	18,102	18,102	18,102
405-4394	Equipment Accrual	27,797	27,797	27,797	30,527
405-4395	Acquisition of New Equipment	0	0	0	0
405-4400	Leased Equipment- Copier	2,052	2,100	1,900	2,100
405-4405	Drug Dog Expenses	1,742	1,500	538	1,500
405-4410	Animal Food	226	500	131	500
405-4420	Police Car Lease Payment	0	0	0	0
TOTAL POLICE DEPARTMENT		1,438,243	1,514,631	1,490,709	1,534,999

**City of Burkburnett
Fire Department**

Description

The Burkburnett Fire Department is staffed by 27 volunteer firefighters. The fire department is responsible for fire suppression service calls. All volunteers participate in state firefighter certification training and ongoing in-service training courses and programs.

With structural, grass, and other suppression, fires represent the focus of this department's resources and attention.

Goals

To provide efficient and effective management of Fire Services.

To maintain operational readiness level that will meet the emergency demands of the community.

To provide firefighting forces and resources necessary to execute quick, effective, skillful and caring response to emergency situations.

Objectives

Maintain respond time of six minutes of receipt of call.

Continue weekly in-service training sessions.

Respond to emergency incidents in a timely manner.

Identify measures to enhance the occupational safety and health of all Fire Department members.

Keep emergency vehicles and department facilities maintained.

**City of Burkburnett
Fire Department**

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
406-4030	Relief & Ret Fund- Vol Fire	8,972	11,600	10,072	11,600
406-4035	Partial Expense Reimbuese	3,497	3,500	3,498	3,500
406-4050	Utilities	11,829	13,467	12,207	12,000
406-4090	Workers Compensation	472	1,553	1,506	1,553
406-4100	Travel Expense/Memberships	3,665	4,000	1,015	2,000
406-4103	Training	862	4,000	350	1,000
406-4105	Physical Exams	0	250	0	250
406-4110	Maintenance Signal Syst/Tele	2,541	3,000	1,954	3,000
406-4115	Cellular Phones	317	480	360	480
406-4130	Uniform & Wearing Apparel	1,722	2,000	1,725	2,000
406-4155	Firemen Activity Allowance	1,200	0	1,200	1,200
406-4200	Internal Garbage Bag Use	0	75	52	75
406-4230	Office Supplies	16,572	14,000	21,284	15,000
406-4255	Minor Equipment Purchases	5,257	5,000	5,077	5,000
406-4260	Gas & Oil	6,409	7,540	7,195	7,540
406-4265	Maintenance of Vehicles/Equip	8,640	6,000	7,478	6,000
406-4275	Maintenance of Equipment	1,875	5,000	2,739	5,000
406-4286	Programming/IT Support	555	750	595	750
406-4290	Maintenance of Bldgs	4,917	5,000	6,253	5,000
406-4300	Fire Truck Lease Payment	21,253	21,636	21,636	0
406-4394	Equipment Accrual	0	2,856	2,856	0
406-4395	Acquisition of New Equipment	0	0	0	0
406-4400	Transfer Out	8,989	8,989	8,989	34,000
TOTAL FIRE DEPARTMENT		109,544	120,696	118,041	116,948

**City of Burkburnett
Library**

Description

The Library provides an organized collection of print and non-print materials for patrons of all ages that meet their informational, educational, and recreational needs. The Burkburnett Public Library's relatively large and growing collection of books, reference materials, newspapers, magazines, audio and videotapes, and computer services make a trip to the library and experience on its own.

Goals

To serve the needs of the patrons and all citizens of Burkburnett. The Library strives to deliver cost effective services in a personal, responsive and innovative manner.

To continue to encourage children's interest in and appreciation of reading through development of the collection and programming

Provide increased access to technology through the Internet and CD-ROM resources

Pursue grants to help purchase new computers to provide web-based on-line catalog and children's computer center.

Objectives

To make a wide variety of materials available to residents by evaluating the collection and remaining responsive to community needs.

Continue to develop multi-purpose computer center to enhance existing reference services and to provide the capability for patrons to produce research papers resumes, and other products.

Increase the number of Library cardholders by at least 20% per year.

To provide information and recreation to an increasing number of citizens through adult, young adult and children's programs.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Library Director	1	1	1	1
Librarian	1	1	1	1
Library Tech (2-part-time)	1	1	1	1
Total	3	3	3	3

**City of Burkburnett
Library**

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
407-4000	Salaries & Wages	47,995	51,385	50,438	51,482
407-4001	Longevity	1,400	1,400	1,400	1,400
407-4004	Part-time Help	16,923	15,600	17,854	15,600
407-4006	Summer Hire	0	1,540	1,540	1,540
407-4010	Group Insurance Expense	11,784	10,791	10,791	11,825
407-4015	Social Security Expense	5,067	5,349	5,455	5,357
407-4025	Retirement Benefits	7,601	8,299	7,932	8,309
407-4030	Employee Assistance Serv	0	61	61	61
407-4050	Utilities	7,828	7,404	7,539	7,404
407-4090	Workers Compensation	216	322	312	322
407-4095	Unemployment Tax	949	0	0	0
407-4100	Travel Expense/Membership	623	1,000	0	1,000
407-7103	Training	0	500	0	500
407-4105	Physical Exams	0	100	0	100
407-4110	Telephone Expenses	1,456	1,500	1,931	1,500
407-4170	Books & Periodicals	17,300	20,000	18,402	20,000
407-4175	Audio Visual	2,330	3,500	3,191	3,500
407-4200	Internal Garbage Bag Use	0	50	0	50
407-4230	Office Supplies	7,448	7,500	6,271	7,000
407-4255	Minor Equipment Purchases	0	2,000	584	1,000
407-4262	Professional Services	285	0	0	0
407-4265	Maintenance Equipment	115	500	0	500
407-4270	Internet Services	949	900	912	900
407-4285	Maintenance Agreements	805	1,160	0	1,160
407-4286	Programming/IT Support	792	500	523	1,000
407-4290	Maintenance of Bldgs	982	2,000	1,901	1,500
407-4385	Library Programs	1,683	2,000	625	2,000
407-4400	Leased Equipment- Copier	1,812	1,850	1,836	1,850
TOTAL LIBRARY		136,343	147,211	139,498	146,860

**City of Burburnett
Street Department**

Description

This department provides both corrective and preventative maintenance to the City's vehicular circulation and flood control/drainage systems. Operationally, a broad array of maintenance tasks are performed, including pothole patching, curb and gutter repair, sweeping, traffic control signal and sign repair and replacement, drainage ditch and channel dredging and cleaning, and much more. Maintenance work is typically undertaken on either a scheduled (weather permitting) or condition-responsive basis.

Goals

- Maintain streets in a condition that enables the public to move efficiently throughout the City.
- Perform maintenance of drainage and street system in a manner that puts forth a positive image for the city and the public.
- Maintain all signs and markings to meet the requirements of the Manual Uniform Traffic Control Devices.
- Conduct annual street inventory.
- Increase operation efficiency in responding to street repairs and drainage system cleaning.
- Complete effective vector control program.
- Maintain a clean and efficient operation of citizen collection station.

Objectives

- Sweep streets after storm events and at least 2 times per year.
- Maintain a system log that tracks response time for street repairs and drainage system cleaning, complaints.
- Complete improvements on Mimosa Heights storm drain project.
- Complete County/Williams reconstruction project.
- Complete preventive maintenance programs: Crack seal, Seal Coat, and Fog Seal/Chip Lock
- Repair; replace sight-obstructed intersections, malfunctioning traffic signals, within one hour of notification.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Street Superintendent	1	1	1	1
Asst. Street Superintendent	1	1	1	1
Mechanic	1	1	1	1
Laborer	7	7	7	7
Total	10	10	10	10

City of Burk Burnett

Street Department

		ACTUAL	BUDGET	PROJECTED	BUDGET
ACCT #	ACCOUNT NAME	2008-09	2009-10	2009-10	2010-11
408-4000	Salaries & Wages	247,969	276,506	286,030	275,706
408-4001	Longevity	3,567	4,200	3,901	4,200
408-4002	Overtime	10,785	7,500	7,522	7,500
408-4003	Certification Pay	300	300	500	300
408-4004	Part-time Help	0	10,000	0	0
408-4006	Summer Hire	9,878	6,000	6,082	6,000
408-4010	Group Insurance Expense	50,083	53,956	54,405	59,123
408-4015	Social Security Expense	20,130	22,913	22,537	22,086
408-4030	Retirement Benefits	38,145	45,511	46,073	45,357
408-4030	Employee Assistance Services	0	302	302	302
408-4040	Telephone Allowance	315	1,260	1,120	1,260
408-4050	Utilities	36	2,878	4,047	3,000
408-4090	Workers Compensation	21,584	19,333	18,753	19,333
408-4100	Travel Expense/Memberships	14	1,000	21	500
408-4103	Training	200	500	160	200
408-4105	Physical Exams	224	400	83	400
408-4110	Telephone Expense	875	1,600	1,035	1,000
408-4115	Cellular Phones	287	0	0	0
408-4130	Uniform & Wearing Apparel	5,172	4,000	4,124	4,000
408-4180	Street Lights	74,767	75,000	75,901	75,000
408-4200	Internal Garbage Bag Use	13	150	84	150
408-4205	Chemicals	1,734	7,000	6,207	7,000
408-4225	Street Sign Supplies	4,783	5,000	4,986	5,000
408-4230	Street Supplies	11,536	12,000	11,520	12,000
408-4255	Minor Equipment Purchases	6,579	5,000	2,295	5,000
408-4260	Gas & Oil	28,484	33,500	29,791	30,000
408-4265	Maintenance of Vehicles/Equip	33,755	30,000	24,913	30,000
408-4290	Maintenance of Bldgs	2,888	3,000	2,876	3,000
408-4310	Maintenance of Streets	93,058	75,000	75,143	75,000
408-4312	James V. Allred Unit	4,905	5,000	5,606	5,000
408-4315	Used Oil Filters	0	2,000	0	0
408-4394	Equipment Accrual	47,576	45,040	45,040	24,654
TOTAL STREET DEPARTMENT		719,642	755,849	741,057	722,071

City of Burkburnett

Parks & Cemetery

Description

The Parks and Cemetery Department is responsible for the grounds maintenance production, landscaping enhancement, beautification, and development of the City's parks and cemetery.

Goals

To maintain all common, right-of-way, and drainage areas at a standard and acceptable manner which reflect a positive light on the community and its citizenry.

To maintain and improve the overall appearance of the City's parkland, cemetery, major municipal sites, and right-of-way areas throughout the City.

Objectives

The improvement of smaller parks, including but not limited to security lighting, parking areas, picnic areas, playgrounds and play areas.

To assist in the support and operation of City sponsored special events and activities, to include other departments and programs throughout the City.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Park Superintendent	1	1	1	1
Laborer	3	3	3	3
Total	4	4	4	4

Parks & Cemetery

		ACTUAL	BUDGET	PROJECTED	BUDGET
ACCT #	ACCOUNT NAME	2008-09	2009-10	2009-10	2010-11
409-4000	Salaries & Wages	110,011	114,605	98,691	110,611
409-4001	Longevity	1,684	1,950	1,950	1,950
409-4002	Overtime	478	2,500	48	1,000
409-4003	Certification Pay	300	0	88	0
409-4004	Part-time Help	0	10,000	7,590	10,000
409-4006	Summer Hire	9,127	9,000	8,836	9,000
409-4007	Pool Salaries	19,028	20,000	19,623	20,000
409-4010	Group Insurance Expenses	22,586	21,582	22,483	23,649
409-4015	Social Security Expenses	10,719	10,627	10,491	10,239
409-4025	Retirement Benefits	17,366	18,850	15,735	18,041
409-4030	Employee Assistance Services	0	121	121	121
409-4040	Telephone Allowance	525	840	1,260	1,260
409-4050	Utilities	55,603	67,000	75,583	67,000
409-4051	Pool Utilities	4,544	5,846	4,854	5,846
409-4090	Workers Compensation	4,038	4,300	4,171	4,300
409-4100	Travel Expense/Memberships	648	1,000	206	1,000
409-4103	Training	205	500	202	500
409-4105	Physical Exams	0	150	0	150
409-4110	Telephone Expense	1,190	1,100	1,025	1,100
409-4115	Cellular Phones	862	0	0	0
409-4130	Uniform & Wearing Apparel	1,835	1,600	1,600	1,600
409-4200	Internal Garbage Bag Use	26	150	39	150
409-4205	Pool Chlorine/Chemicals	3,223	3,500	3,465	3,500
409-4230	Recreational Supplies	1,908	3,500	1,800	2,000
409-4235	Pool Operations	5,257	3,500	6,300	5,000
409-4255	Minor Equipment Purchases	3,836	10,000	5,480	5,000
409-4260	Gas & Oil	3,991	4,650	4,375	4,650
409-4262	Professional Services	0	16,500	95	0
409-4265	Maintenance of Vehicles/Equip	4,988	7,500	7,052	7,500
409-4270	Internet Service	1,189	600	1,496	600
409-4290	Maintenance of Bldgs	1,053	2,500	3,740	2,500
409-4295	Maintenance of Cemetery	4,536	7,500	7,015	7,500
409-4315	Maintenance of Parks	20,009	25,000	28,228	25,000
409-4317	Maintenance of Swimming Pool	3,726	10,000	2,269	7,500
409-4385	Recreational Programs	29,548	9,500	10,230	10,500
409-4390	Park Improvements	0	12,000	0	0
409-4391	Golf Course Maintenance	4,483	5,000	4,726	5,000
409-4394	Equipment Accrual	5,551	5,551	5,551	0
409-4410	Golf Course Line of Credit	67,000	67,000	67,000	67,000
TOTAL PARKS & CEMETERY		421,073	485,522	433,418	440,767

City of Burkburnett

Garbage Collection Services

Description

This department reflects the costs to manage the garbage collection and disposal services for the City of Burkburnett.

Goals

- To provide garbage services to the citizens in the most efficient manner.
- To provide the best customer service for garbage pick-up customers.
- To strive to provide garbage services in a manner to minimize street damage.

Objectives

- To monitor garbage truck weights to minimize potential street damage
- To maintain monthly customer service logs.
- Make sure customer complaints are satisfied in a timely manner.

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
413-4006	Landfill Overtime	9,019	10,000	9,527	10,000
413-4015	Social Security Expenses	683	0	725	765
413-4025	Retirement Benefits	1,428	0	1,505	1,571
413-4050	Utilities	308	500	276	500
413-4110	Telephone Expense	409	250	463	250
413-4210	Garbage Bad Debt Expense	6,836	9,400	7,689	9,400
413-4230	Office Supplies	525	0	441	0
413-4261	Contract Services	944,177	871,921	945,103	942,000
413-4263	Rolloff Expense	20,551	18,000	15,561	18,000
413-4264	Fuel Surcharge Expense	(3,878)	10,000	(3,155)	10,000
413-4265	Maintenance of Vehicles/Equip	249	1,500	28	1,500
413-4320	Maintenance of Landfill	2,553	2,000	1,743	2,000
413-4355	Purchase of Garbage Bags	0	6,500	5,762	6,500
413-4430	Franchise Fees	162,345	260,068	260,067	171,000
TOTAL GARBAGE COLLECTION		1,145,205	1,190,139	1,245,735	1,173,486

EMT Department

Description

The Emergency Medical Department is responsible for medical assistance for emergency medical service calls. Following protocols and guidelines established by the physician medical director paramedics assess the nature of the patient's condition and provide emergency medical care. The medical director provides medical direction and oversight.

Goals

- To respond immediately for all calls for emergency medical assistance.
- To provide professional service to the sick and injured.
- To decrease average response time for emergencies.
- To eliminate equipment downtime through the replacement of older equipment.

Objectives

- Provide safe, careful patient oriented care in all patient encounters.
- Maintain a priority on-response time of less than four minutes.
- To continue to monitor continuing education for all personnel.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
EMT Paramedics	6	6	6	6
Total	6	6	6	6

EMT Department

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
414-4000	Salaries & Wages	180,786	195,919	192,583	196,157
414-4001	Longevity	2,400	2,600	2,300	2,400
414-4002	Overtime	38,640	40,000	41,307	40,000
414-4003	Certification Pay	6,688	7,200	6,900	7,200
414-4010	Group Insurance Expenses	35,353	32,373	32,374	35,474
414-4015	Social Security Expenses	16,656	18,248	18,233	18,251
414-4025	Retirement Benefits	35,815	38,633	37,707	38,615
414-4030	Employee Assistance Service	0	181	181	181
414-4090	Workers Compensation	6,299	5,458	5,294	5,458
414-4100	Travel Expense/Memberships	0	500	0	500
414-4103	Training	786	1,500	220	1,500
414-4105	Physical Exams	56	0	0	0
414-4110	Telephone Expense	1,041	500	1,674	1,500
414-4115	Cellular Phones	644	960	719	960
414-4130	Uniform & Wearing Apparel	1,014	1,500	209	1,000
414-4200	Medical Director Fees	3,600	3,600	3,600	3,600
414-4230	Office Supplies	4,654	4,500	4,281	4,500
414-4255	Minor Equipment Purchases	4,664	5,000	3,430	4,000
414-4260	Gas & Oil	7,464	8,775	8,475	8,775
414-4265	Maintenance of Vehicles/Equip	3,267	6,000	2,565	6,000
TOTAL EMT DEPARTMENT		349,827	373,447	362,052	376,071

City of Burkburnett

Municipal Court

Description

The Municipal Court is the entity charged with jurisdiction over violations of city ordinances, traffic laws, class C misdemeanors, and similar statutes within its legal boundaries. The court meets two (2) times each month and is presided over by a Board of Commissioners-Appointed Municipal Court Judge.

With the City's increased emphasis on both the correction of junk and trash accumulation and similar code violations and the reduction of juvenile offenses, the Municipal Courts' judicial role is also taking on added importance, particularly as it fits into an overall community improvement strategy.

Goals

To maintain efficient and accurate information system as support services for municipal court operations and monthly court sessions.

To implement and maintain a successful training program for Court personnel.

To maintain a contract with an outside agency to collect warrants which remain outstanding after 90 days after effort to collect is exhausted in-house.

Provide citizens with clear information on all court procedures.

To implement and maintain a successful training program.

Continue to process cash for the court assuring that financial guidelines are followed and audited as necessary.

Objectives

To input 95% of citations received within one day.

Attend selected court clerk certification training courses. To have court clerk and deputy court clerk certified through the Texas Court Clerks Association.

Explain information thoroughly to citizens to alleviate any misunderstandings. Answer all questions politely and courteously, and handle any problem in a professional manner.

Set up a policy for the collection of outstanding warrants, including phone contact, written contact, and personal contact.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Court Clerk	1	1	1	1
Total	1	1	1	1

Municipal Court

<u>ACCT #</u>	<u>ACCOUNT NAME</u>	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
415-4010	Salaries & Wages	28,656	28,632	29,480	28,680
415-4001	Longevity	400	400	400	400
415-4002	Overtime	0	500	0	0
415-4003	Certification Pay	275	0	300	300
415-4010	Group Insurance Expense	5,892	5,396	5,396	5,912
415-4019	Social Security Expense	2,223	2,259	2,263	2,225
415-4025	Retirement Benefits	4,582	4,643	4,635	4,569
415-4030	Employee Assistance Service	0	31	31	31
415-4050	Utilities	0	600	0	0
415-4086	Contract Legal Services	19,136	20,000	20,742	20,000
415-4090	Workers Compensation	53	91	88	91
415-4100	Travel Expense/Memberships	334	500	292	350
415-4103	Training	50	500	50	50
415-4110	Telephone Expense	845	750	958	1,000
415-4145	Jury Fees	0	500	120	500
415-4230	Office Supplies	626	1,500	1,444	1,500
415-4255	Minor Equipment Purchases	238	500	498	250
415-4280	Maintenance of Equipment	0	300	0	300
415-4285	Maintenance Agreement	2,858	3,000	3,001	3,000
415-4286	Programming/IT Support	197	1,000	0	500
415-4300	FTA Vendor Expense \$6.00	468	500	544	500
415-4500	Credit Card Payment Fees	658	600	604	600
TOTAL MUNICIPAL COURT		67,491	72,202	70,846	70,758

City of Burburnett

Community Planning

Description

This department is responsible for the application and enforcement of zoning regulations, subdivision regulation, building, electric, plumbing, and mechanical regulations. They also handle abatement of weed lots, trash/debris, junk vehicles, substandard structures and other life, health, and safety concerns. The Community Development Department is also the liaison for the Planning and Zoning Commission and the Board of Adjustments and Appeals.

Goals

To ensure that minimum code and material standards are applied to new and rebuilt structures and that these structures are reasonably safe for the citizens of Burkburnett.

Building Inspection/Code Enforcement will also ensure that all zoning districts are properly maintained and will strive to facilitate development in a practical and timely manner.

Objectives

To respond to daily inspections within 24 hours of notice each working day.

To review plans and issue permits within an average of 5 working days.

To respond to complaints regarding code violation and supply notice of disposition within 5 working days of complaint.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Chief Building Official	1	1	1	1
Code Enforcement Officer	1	1	1	1
Total	2	2	2	2

Community Planning

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
417-4000	Salaries & Wages	65,984	71,761	71,480	72,023
417-4001	Longevity	800	800	800	800
417-4010	Group Insurance Expense	11,784	10,791	10,791	11,825
417-4015	Social Security Expense	5,117	6,441	5,568	6,540
417-4025	Retirement Benefits	10,505	11,540	11,370	11,574
417-4030	Employee Assistance Service	0	61	61	61
417-4040	Telephone Allowance	350	840	840	840
417-4087	Demolition of Buildings	15,649	15,000	4,400	0
417-4089	Cleaning Lots Ord #432	2,950	3,000	3,010	3,000
417-4090	Workers Compensation	566	507	491	507
417-4100	Travel Expense/Memberships	1,508	2,500	1,250	2,000
417-4103	Training	406	1,000	815	1,000
417-4105	Physical Exams	0	100	0	100
417-4110	Telephone Expense	0	700	0	0
417-4115	Cellular Phones	575	0	0	0
417-4200	Internal Garbage Bag Use	0	50	0	50
417-4230	Office Supplies	1,445	1,000	1,881	1,000
417-4255	Minor Equipment Purchases	133	500	850	500
417-4260	Gas & Oil	3,893	4,575	3,679	4,000
417-4265	Maintenance of Vehicles/Equip	585	2,000	1,211	2,000
417-4394	Equipment Accrual	3,590	3,590	3,590	0
TOTAL COMMUNITY PLANNING		125,840	136,756	122,087	117,820

City of Burkburnett

Community Center

Description

This department is where the costs are recorded for the upkeep of the City's Community Center.

Goals

To provide a nice, clean facility for use of community groups and citizens.

Objectives

Continue to have facility cleaned daily.

Make sure facilities are inspected periodically and especially after events for damage.

Continue to find ways to lower operation costs.

<u>ACCT #</u>	<u>ACCOUNT NAME</u>	<u>ACTUAL</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROJECTED</u> <u>2009-10</u>	<u>BUDGET</u> <u>2010-11</u>
419-4050	Utilities	13,463	16,850	13,265	14,000
419-4200	Internal Garbage Bag Use	32	120	38	120
419-4230	Office Supplies	1,479	1,500	847	1,500
419-4255	Minor Equipment Purchases	66	1,000	0	500
419-4262	Professional Services	40	0	45,000	0
419-4265	Maintenance of Equipment	103	0	60	0
419-4290	Maintenance of Bldgs- Comm Ctr	1,528	5,000	2,882	5,000
419-4292	Maintenance of Bldgs- Sr Center	14,000	25,000	24,600	2,000
TOTAL COMMUNITY CENTER		30,711	49,470	86,692	23,120

Storm Water Drainage

Description

It is the intent of the City to fund a Storm Water Drainage System that fairly and equitably allocates the cost of the storm water control to properties in proportion to storm water run-off potential for each class of property. Fees were established in order to recapture the estimated costs of handling the storm water run-off from properties within the city limits. The Board of Commissioners has control of the expenditure of funds in this department. Funds may be used to acquire land, structures, and associated engineering or architect fees, machinery, equipment or debt service for issued bonds.

Goals

Continue to fund projects that will improve the storm water run-off system throughout the City.

Continue to monitor the storm water run-off to establish high water areas of concern within the City.

Objectives

Prioritize major storm drainage project, determine scope of work, and secure costs estimates for approval of projects.

<u>ACCT #</u>	<u>ACCOUNT NAME</u>	<u>ACTUAL</u> <u>2008-09</u>	<u>BUDGET</u> <u>2009-10</u>	<u>PROJECTED</u> <u>2009-10</u>	<u>BUDGET</u> <u>2010-11</u>
420-4210	Drainage Bad Debt Expense	558	0	0	0
420-4326	Drainage Improvements	6,161	94,650	55,555	94,650
420-4400	Transfer Out	121,650	0	0	0
TOTAL STORM WATER DRAINAGE		128,369	94,650	55,555	94,650

FY 2010-2011 Annual Budget Water and Sewer Fund

The Water and Sewer Fund is used to account for the provision of water and wastewater services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, and financing, and related debt service. The operations of the Water and Sewer Fund are financed and operated in a manner similar to private business enterprises where the expenses (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges. An overview of the Water and Wastewater Systems is included as well as a summary of expenses, a personnel schedule, departmental descriptions, goals and objectives.

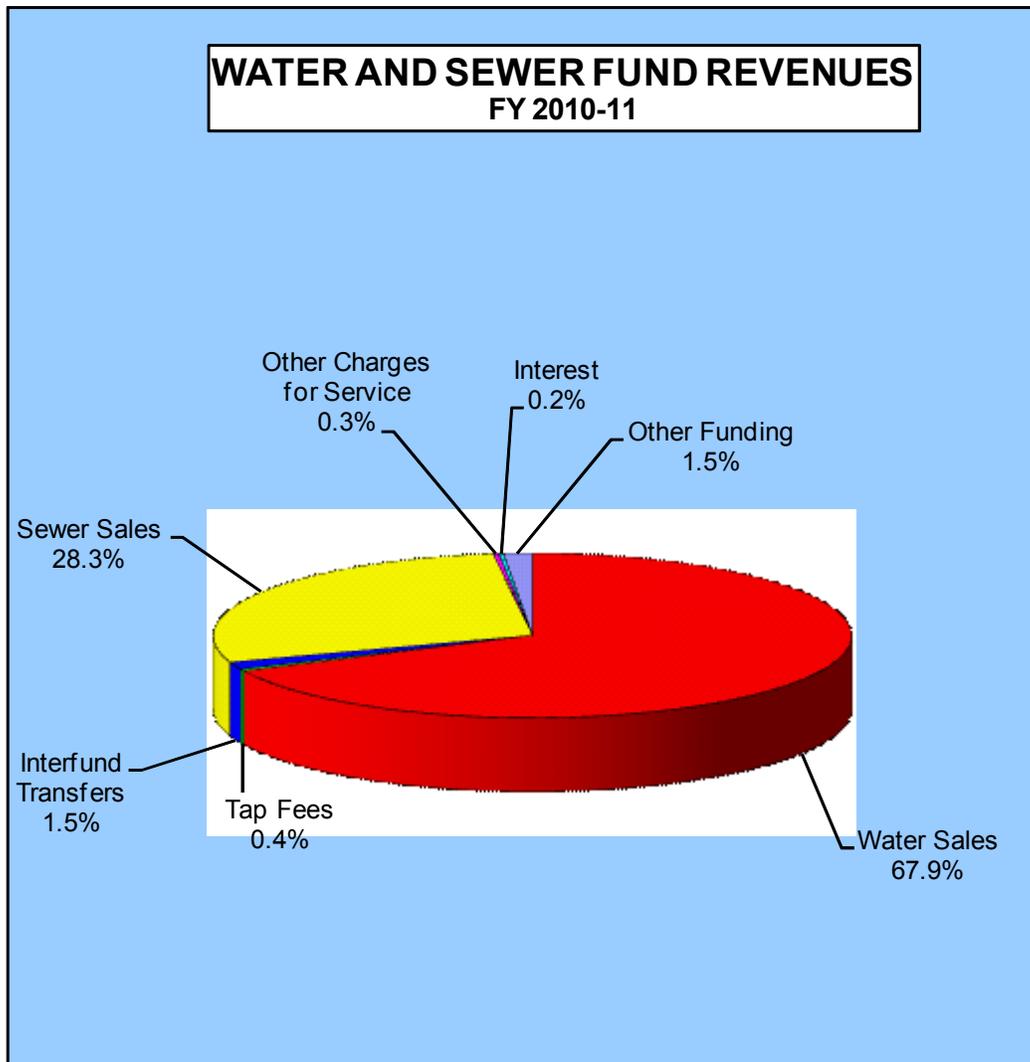
WATER AND

SEWER FUND

	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2009</u>	<u>BUDGET FY 2010</u>	<u>BUDGET FY 2011</u>
Beginning Fund Balances	\$1,084,381	\$983,435	\$763,947	\$671,534	\$588,243
REVENUES/SOURCES					
Property Taxes					
Consumer Taxes					
Franchise Fees					
Licenses & Permits					
Fines and Forfeitures					
Charges for Service	\$2,487,322	\$2,621,547	\$2,628,877	2,853,757	\$2,969,141
Intergovernmental					
Interest	38,840	16,685	7,050	3,250	7,100
Interfund Transfers					45,000
Other Funding	<u>34,188</u>	<u>55,119</u>	<u>172,734</u>	<u>65,025</u>	<u>65,025</u>
TOTAL REVENUES	<u>\$2,560,350</u>	<u>\$2,693,351</u>	<u>\$2,808,661</u>	<u>\$2,922,032</u>	<u>\$3,086,266</u>
EXPENDITURES/USES					
General Government					
Public Safety					
Public Works	\$2,353,047	\$2,607,183	\$2,592,738	\$2,572,112	\$2,666,745
Public Health					
Culture/Recreation					
Interfund Transfers	0	0	0	128,500	169,190
Capital Outlay					
Other					
DEBT SERVICE					
Principal & Interest	<u>308,249</u>	<u>305,656</u>	<u>308,336</u>	<u>304,711</u>	<u>204,551</u>
TOTAL EXPENDITURES	<u>\$2,661,296</u>	<u>\$2,912,839</u>	<u>\$2,901,074</u>	<u>\$3,005,323</u>	<u>\$3,040,486</u>
Ending Fund Balances	<u>\$983,435</u>	<u>\$763,947</u>	<u>\$671,534</u>	<u>\$588,243</u>	<u>\$634,023</u>

WATER AND SEWER FUND REVENUES

	2010	%	2011	%
	<u>Projected</u>		<u>Budgeted</u>	
Water Sales	\$2,073,245	68.3%	\$2,095,000	67.9%
Sewer Sales	895,813	29.5%	874,141	28.3%
Other Charges for Service	6,221	0.2%	8,625	0.3%
Tap Fees	8,700	0.3%	11,500	0.4%
Interest	6,478	.2%	7,100	0.2%
Interfund Transfers	0	0.0%	45,000	1.5%
Other Funding	45,148	1.5%	44,900	1.5%
Total	<u>\$3,035,605</u>	<u>100.0%</u>	<u>\$3,086,266</u>	<u>100.0%</u>

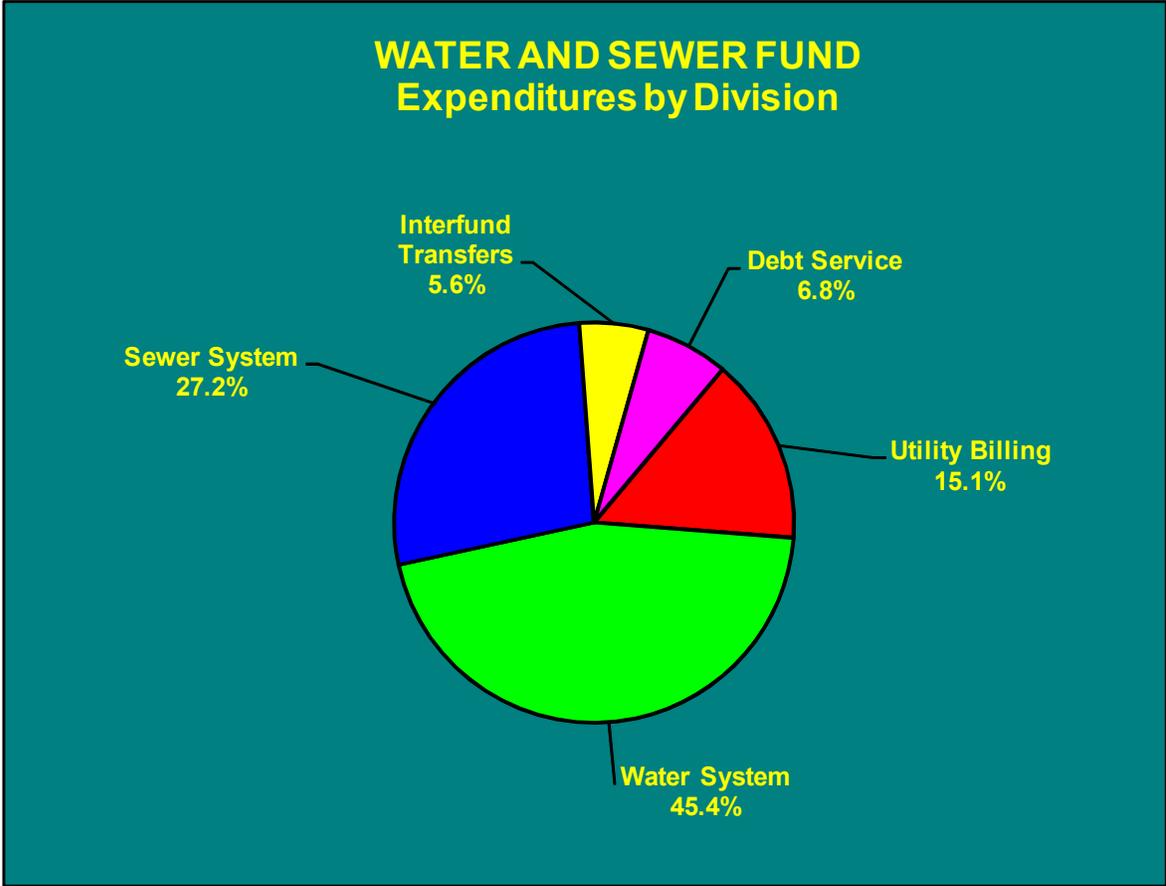


Expenditures By Division

The major expenditures in the Water and Sewer Fund are for Utility billing costs at 15.1%; Water system

expenses account for 45.4%; Sewer system expenses account for 27.2%; Debt service costs of 6.8% and Interfund transfers of 5.6%.

The table and chart below shows the overall breakdown in the Water and Sewer Fund.



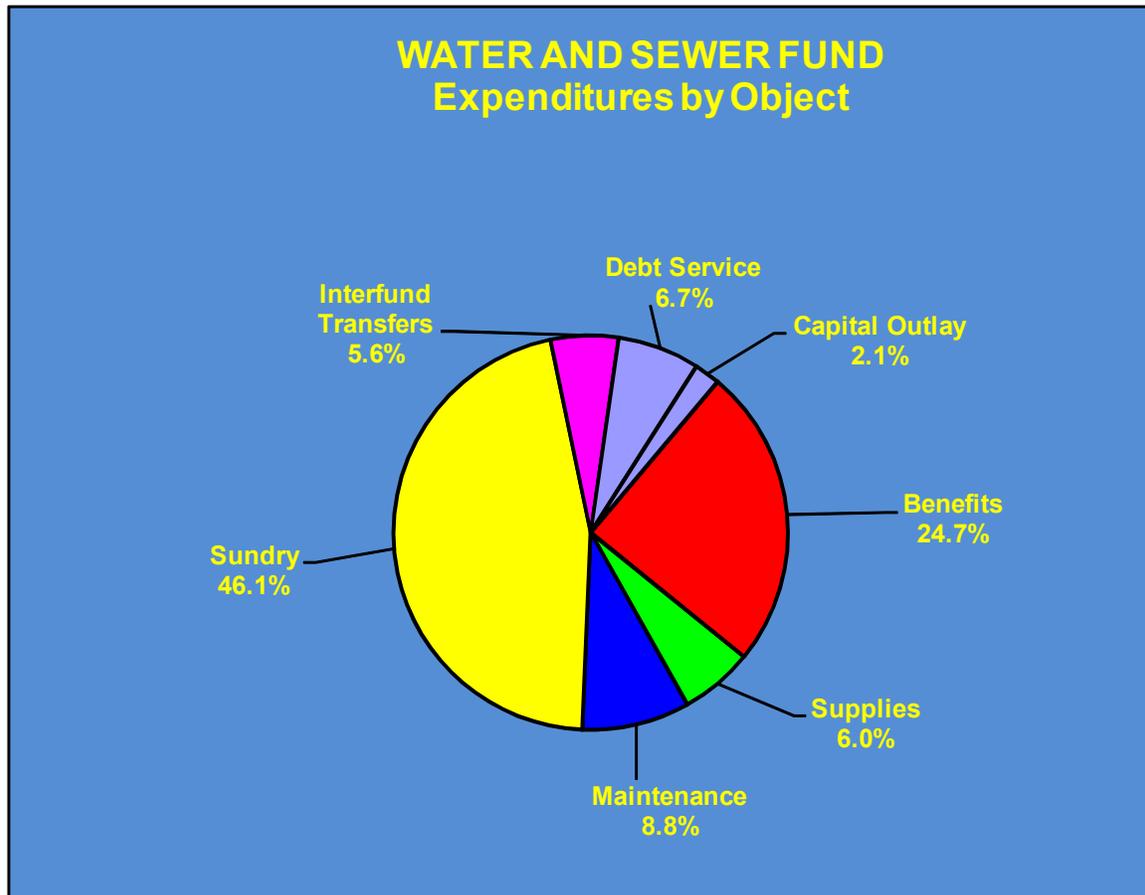
	2010		2011	
	<u>Projected</u>	<u>%</u>	<u>Budgeted</u>	<u>%</u>
Utility Billing	\$361,083	12.4%	\$459,313	15.1%
Water System	1,270,495	43.8%	1,380,354	45.4%
Sewer System	785,323	27.1%	827,078	27.2%
Interfund Transfers	178,500	6.2%	169,190	5.6%
Debt Service	304,711	10.5%	204,551	6.8%
Total	<u>\$2,900,112</u>	<u>100.0%</u>	<u>\$3,040,486</u>	<u>100.0%</u>

Expenditures By Object

The expenditures in the Water and Sewer Fund are for Benefits Costs which are costs associated with compensating employees for their labor. This includes salaries and fringe benefits; Supplies Costs which

are expendable materials and operating supplies necessary to conduct the business of departmental activities; Maintenance Costs which are all materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, office equipment, utility systems and land; Sundry Costs which are miscellaneous or infrequent costs that should not be assigned to other expense categories; Interfund transfers; Debt service costs and; Capital Outlay which are expenditures which result in the acquisition of or addition to the fixed assets.

The table and chart below shows the overall breakdown in the Water and Sewer Fund.



	2010 Projected	%	2011 Budgeted	%
Benefits	\$723,384	24.9%	\$751,695	24.7%
Supplies	177,734	6.1%	183,000	6.0%
Maintenance	187,665	6.5%	268,473	8.8%
Sundry	1,268,650	43.7%	1,399,737	46.1%
Interfund Transfers	178,500	6.2%	169,190	5.6%
Debt Service	304,711	10.5%	204,551	6.7%
Capital Outlay	59,468	2.1%	63,840	2.1%
Total	\$2,900,112	100.0%	\$3,040,486	100.0%

**City of Burkburnett
Water Distribution**

Description

Water Distribution reflects the costs of the distribution of potable water throughout the City from the time it enters the City's system. This responsibility consists of maintaining an adequate supply of water in storage reservoirs to meet the peak periods of usage, maintaining water pressure throughout the City, and maintaining pumping facilities, which convey water from the production facilities to the customers. This department also reflects the costs of emergency repairs to the water distribution system.

Goals

Ensure adequate quality and quantity of water supplied to each customer.

Comply with all State and Federal regulations governing public water systems.

Maintain an effective water distribution system.

To obtain TCEQ Certifications for all water department employees.

Objectives

Monitor water quality to ensure compliance with all Safe Drinking Water Act rules and regulation as applicable.

To repair water main breaks on an average of 48 hours or less of notification.

Properly operation and maintain all water system equipment and facilities to ensure the safety of the potable water delivered to the customer.

Perform routine maintenance to improve system reliability, such as annual valve and fire hydrant upgrades.

Continue programs to eliminate dead end mains, lead connections, 2" steel mains and aging infrastructure.

Complete Gilbert/Carnes water line replacement and fire protection upgrade project.

Complete application process for 2011/2012 TCDP grant.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Director of Public Works	1	1	1	1
Water/Sewer Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Crew Leader	2	2	2	2
Water/Sewer Operators	3	3	3	3
Total	8	8	8	8

City of Burkburnett Water Distribution

		ACTUAL	BUDGET	PROJECTED	BUDGET
ACCT #	ACCOUNT NAME	2008-09	2009-10	2009-10	2010-11
410-4000	Salaries & Wages	216,475	235,879	238,300	245,000
410-4001	Longevity	3,183	3,000	3,750	3,000
410-4002	Overtime	5,935	10,000	5,584	10,000
410-4003	Certification Pay	2,700	3,600	3,850	3,600
410-4010	Group Insurance Expense	44,191	43,164	43,164	47,298
410-4015	Social Security Expense	17,481	19,799	19,291	20,497
410-4010	Car Allowance	3,600	3,600	3,600	3,600
410-4025	Retirement Benefits	35,719	40,691	39,784	42,099
410-4030	Employee Assistance Service	0	241	241	241
410-4010	Telephone Allowance	1,025	2,730	1,831	2,730
410-4050	Utilities	14,201	21,446	12,593	21,446
410-4051	State Gas Tank Permit	50	50	50	50
410-4085	Special Services	350	1,000	0	1,000
410-4090	Workers Compensation	6,332	5,869	5,693	5,869
410-4095	Unemployment Insurance	721	0	0	0
410-4100	Travel Expense/Memberships	2,792	3,000	932	3,000
410-4103	Training	447	2,000	2,044	2,000
410-4105	Physical Exams	56	200	50	200
410-4110	Telephone Expense	2,927	3,500	3,246	3,500
410-4115	Cellular Phones	575	0	0	0
410-4130	Uniform & Wearing Apparel	3,696	3,500	3,137	3,500
410-4200	Internal Use of Garbage Bags	6	0	0	0
410-4205	Chlorine & Chemicals	417	1,000	1,948	1,000
410-4210	Water Bad Debt Expense	12,064	10,000	17,548	17,500
410-4230	Office Supplies	9,206	10,000	8,607	10,000
410-4245	TCDP Grant Matching Expense	0	73,000	50,000	0
410-4247	Water Testing Charges	32	0	0	0
410-4255	Minor Equipment Purchases	11,811	10,000	4,029	10,000
410-4260	Gas & Oil	7,464	8,775	7,425	8,775
410-4265	Maintenance of Vehicles/Equip	12,468	10,000	11,361	10,000
410-4270	Internet Expense	0	480	0	480
410-4290	Maintenance of Bldgs	3,166	2,500	216	2,500
410-4335	Maintenance of Water Mains	23,924	25,000	24,651	25,000
410-4375	Meters & Settings	30,254	35,000	34,770	35,000
410-4376	Meter Repair	0	750	0	750
410-4394	Equipment Accrual	34,596	31,579	31,579	28,447
410-4400	Wtr Meter Debt Payment (AMR)	91,878	89,433	89,433	92,367
410-4400	Depreciation Expense	1,401	0	0	0
TOTAL WATER DISTRIBUTION		601,143	710,786	668,707	660,449

City of Burk Burnett
Utility Billing

Description

The Utility Billing Department serves as a citizen information and utility payment center for the City. Its functions range from receiving water and sewer payments and answering questions about City programs and services. In addition to the accounts receivable function for water, wastewater and sanitation services, this division is also responsible for receipting and depositing monies collected by other departments on a daily basis

Goals

Establish positive customer relations by providing courteous, efficient, and timely transactions and problem resolutions.

Deposit all monies received on a timely basis and in compliance with both City policies and generally accepted cash-handling procedures.

Promote efficient office operations.

To read and help maintain approximately 4,434 water meters so that the water customers receive a fair and consistent billing based on individual usage.

To process consumption and bill water customers in a timely manner.

Objectives

Respond to customer service requests within one workday of the request receipt.

To provide accurate meter readings to approximately 4,434 customers monthly in an accurate, professional, and timely manner.

To process 100% of payments within one day of receipts.

Respond to citizen's requests and complaints 98% of the time within two hours.

<u>Departmental Personnel</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budgeted 2008-09</u>	<u>Budgeted 2009-10</u>
Utility Billing Supervisor	1	1	1	1
Meter Reader	1	1	1	1
Utility Billing Clerk	2	2	2	2
Total	4	4	4	4

City of Burkburnett Utility Billing

ACCT #	ACCOUNT NAME	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
411-4000	Salaries & Wages	109,286	112,683	114,827	113,750
411-4001	Longevity	1,500	1,800	1,800	1,800
411-4002	Overtime	198	1,000	316	1,000
411-4010	Group Insurance Expense	17,676	21,582	16,653	17,737
411-4015	Social Security Expense	8,175	8,867	8,962	8,948
411-4025	Retirement Benefits	16,733	18,223	18,159	18,379
411-4030	Employee Assistance Service	0	91	91	91
411-4010	Telephone Allowance	263	420	420	420
411-4050	Utilities	0	0	9,006	10,000
411-4051	Property & Fleet Insurance	31,207	31,000	31,000	31,000
411-4085	Special Services	19,242	25,000	17,863	25,000
411-4090	Workers Compensation	1,561	1,090	1,057	1,090
411-4100	Travel Expense/Memberships	50	1,000	0	1,000
411-4103	Training	302	500	0	500
411-4105	Physical Exams	0	200	0	200
411-4106	Bond Payment Transfer	216,458	215,278	215,278	112,184
411-4110	Telephone Expense	5,724	4,750	6,626	6,000
411-4115	Cellular Phones	287	0	0	0
411-4130	Uniform & Wearing Apparel	433	500	347	500
411-4205	Meter Reading Supplies	23	500	59	500
411-4225	Postage	19,828	18,000	19,881	20,000
411-4230	Office Supplies	15,773	12,000	12,000	12,000
411-4255	Minor Equipment Purchases	1,877	2,000	406	1,000
411-4260	Gas & Oil	1,940	2,300	1,840	2,300
411-4265	Maintenance of Vehicles/Equip	328	1,000	984	1,000
411-4280	Maintenance of Equipment	410	548	0	548
411-4285	Maintenance Agreement	15,947	17,960	19,604	20,000
411-4286	Programming/IT Support	4,907	5,000	809	5,000
411-4394	Equipment Accrual	2,250	2,250	2,250	2,250
411-4395	Acquisition of New Equipment	0	0	0	2,600
411-4396	CM Withhold	0	17,800	0	22,400
411-4410	Transfer to CIP	0	50,500	50,500	119,627
411-4430	Franchise Fees	20,833	69,287	69,287	125,700
411-4431	Printing	8,608	6,000	6,232	6,000
411-4501	Credit Card Fees	659	600	604	600
411-4500	Depreciation Expense	72,601	0	0	0
TOTAL UTILITY BILLING		595,079	649,729	626,861	691,124

**City of Burkburnett
Sewer/Wastewater**

Description

This department is responsible for the collection and transmission of wastewater and to receive and treat the spent water from the community, containing wastes from domestic, industrial or commercial use and the surface water runoff and groundwater which may enter the system through infiltration.

Repair, maintenance, monitoring and proper flows within the sewer collection system are the city's responsibility. Preventative maintenance (to avoid stoppages and sewer backups) and condition-responsive repair work represent a large part of the workload of this department.

This department periodically installs new mains or replaces existing ones. This is normally done to correct repeated stoppages in low places, to replace old and deteriorated mains, or to accommodate a capital improvement project.

Goals

Ensure the sewer collection system infrastructure integrity through system maintenance and evaluation as required.

Manhole inspection and rehabilitation to reduce inflow and infiltration.

Minimize sanitary sewer interruptions.

Comply with all State and Federal regulations governing the treatment of wastewater.

Maintain compliance with State and federal requirements for operation and maintenance of the wastewater treatment plant.

Operate the facilities in the most cost efficient manner possible while maintain effluent quality.

Objectives

Increase enforcement and identify violators of liquid waste ordinances to release grease and suspended solids in waste water system.

Minimize sewer main stoppages by regular inspection and cleaning of existing sewer collection on a preventive maintenance basis.

Continue routine chemical program in preventive maintenance for removal of grease and roots.

Minimize infiltration/inflow through existing manhole walls by performing maintenance/repair/ replacement to manholes and manhole rings and lids throughout the collection system.

Provide routine scheduled maintenance of pumps and mechanical equipment.

Complete I-44 Sewer main project and lift station installation.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Crew Leader	1	1	1	1
Operator	1	1	1	1
Total	2	2	2	2

City of Burkburnett Sewer/Wastewater

ACCT #	ACCOUNT NAME	ADJUSTED			
		ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
412-4000	Salaries & Wages	43,851	47,881	47,574	47,978
412-4001	Longevity	800	800	735	800
412-4002	Overtime	2,083	5,000	2,012	5,000
412-4003	Certification Pay	725	600	1,200	600
412-4010	Group Insurance Expense	10,802	10,791	6,314	7,143
412-4015	Social Security Expense	3,642	4,164	4,001	4,171
412-4025	Retirement Benefits	7,021	8,464	8,129	8,473
412-4030	Employee Assistance Service	0	61	61	61
412-4010	Telephone Allowance	150	150	150	150
412-4050	WWTP Utilities	129,771	102,000	109,903	110,000
412-4051	Lift Station Utilities	18,755	23,500	15,934	23,500
412-4070	Property & Fleet Insurance	2,072	1,702	1,702	1,702
412-4090	Workers Compensation	1,866	1,456	1,412	1,456
412-4100	Travel Expense/Memberships	189	1,000	149	500
412-4103	Training	281	1,000	1,000	1,000
412-4107	State Fees	14,029	11,565	13,580	14,000
412-4130	Uniform & Wearing Apparel	1,195	1,000	1,177	1,000
412-4205	Chemicals	15,843	14,000	18,213	18,000
412-4210	Sewer Bad Debt Expense	5,722	5,000	7,014	7,000
412-4230	Office Supplies	927	2,000	1,124	2,000
412-4255	Minor Equipment Purchases	1,064	5,000	500	2,000
412-4260	Gas & Oil	2,725	3,200	2,561	3,200
412-4261	Contract Services	398,695	396,281	396,280	385,451
412-4280	Maintenance of Equipment	14,971	5,000	3,627	5,000
412-4290	Maintenance of Buildings	1,627	1,000	1	1,000
412-4340	Maintenance of Sewer Lines	11,489	25,000	11,797	25,000
412-4379	Maintenance over \$25,000	64,398	67,000	66,462	67,000
412-4390	Sludge Removal	5,557	12,000	20,673	20,000
412-4394	Equipment Accrual	11,443	11,443	11,443	11,443
412-4410	Transfer to CIP	0	78,000	78,000	49,563
412-4430	Franchise Fees	2,083	30,595	30,595	52,448
412-4430	Depreciation Expense	107,255	0	0	0
TOTAL SEWER/WASTEWATER		881,031	876,653	863,323	876,639

City of Burburnett
Water Wells

Description

The Water Wells Department reflect the costs of the production and disinfection of water produced by city owned wells. This department also reflects the costs of emergency repairs to the water wells. For additional water the City has entered into a Purchase Water Agreement with the City of Wichita Falls for the purchase of up to 4 million gallons per day of treated water.

Goals

Ensure adequate quality and quantity of water supplied to each customer.

Comply with all State and Federal regulations governing public water systems.

Maintain an effective Water Production System.

To obtain TCEQ Certifications for all water department employees.

Objectives

Monitor water quality to ensure compliance with all Safe Drinking Water Act rules and regulation as applicable.

To repair water main breaks on an average of 48 hours or less of notification.

Properly operate and maintain all water system equipment and facilities to ensure the safety of the potable water delivered to the customer.

Perform routine maintenance to improve system reliability.

Complete the repair and repainting of the North elevated tower.

Complete the drilling/construction/and implementation of 2 water wells; increasing water production.

<u>Departmental Personnel</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budgeted 2009-10</u>	<u>Budgeted 2010-11</u>
Water Superintendent	1	1	1	1
Treatment Plant Operators	2	2	2	2
Total	3	3	3	3

**City of Burkburnett
Water Wells**

ACCT #	ACCOUNT NAME	ADJUSTED			
		ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
416-4000	Salaries & Wages	78,133	82,461	82,651	82,653
416-4001	Longevity	1,400	1,400	1,400	1,400
416-4002	Overtime	2,484	5,000	1,596	5,000
416-4003	Certification Pay	2,400	2,400	2,400	2,400
416-4006	Summer Hire	8,940	2,100	6,340	6,000
416-4010	Group Insurance Expense	17,670	16,187	16,187	17,737
416-4015	Social Security Expense	7,102	6,868	7,169	6,882
416-4025	Retirement Benefits	13,227	14,103	13,760	14,124
416-4030	Employee Assistance Service	0	91	91	91
416-4010	Telephone Allowance	500	840	991	840
416-4050	Utilities	6,563	10,600	7,728	10,600
416-4090	Workers Compensation	3,676	2,852	2,766	2,852
416-4100	Travel Expense/Memberships	327	1,000	330	500
416-4103	Training	767	1,000	515	1,000
416-4105	Physical Exams	0	200	56	200
416-4107	State Permit Fees	1,115	11,580	11,776	11,580
416-4110	Telephone Expense	1,492	1,200	2,168	2,000
416-4115	Cellular Phones	575	960	0	0
416-4130	Uniform & Wearing Apparel	1,305	1,500	1,243	1,500
416-4200	Internal Garbage Bag Use	13	25	65	25
416-4205	Chlorine & Chemicals	96,892	90,000	89,860	90,000
416-4215	Purchase of Water (W.F.)	315,842	200,000	225,970	225,000
416-4220	Water Rights	34,731	40,288	40,287	40,288
416-4230	Office Supplies	8,698	9,000	9,002	9,000
416-4247	Water Testing Charges	4,952	7,500	8,055	5,000
416-4255	Minor Equipment Purchases	1,101	3,000	5,067	3,000
416-4260	Gas & Oil	4,132	4,900	3,909	4,900
416-4262	Professional Services	0	0	975	0
416-4280	Maintenance of Vehicles & Equip	5,925	7,500	6,760	7,500
416-4290	Maintenance of Buildings	5,002	5,000	5,027	15,000
416-4295	Storm Damage	0	0	12,500	0
416-4305	Maintenance of Signal System	242	1,000	0	1,000
416-4320	Maintenance of Pump Stations	35,592	20,000	12,306	20,000
416-4325	Maintenance of Water Wells	18,449	22,000	3,281	22,000
416-4330	Maintenance of Water Towers	13,185	10,000	4,720	10,000
416-4335	Maintenance of Water Mains	4,925	5,000	324	10,000
416-4337	Meter Calibrations	1,000	1,000	0	1,000
416-4345	Pumping Water (Electricity)	168,087	170,000	148,145	170,000
416-4375	Meters & Settings	3,251	5,000	1,201	5,000
416-4394	Equipment Accrual	4,600	4,600	4,600	6,200
416-4430	Depreciation Expense	2,408	0	0	0
TOTAL WATER WELLS		876,703	768,155	741,221	812,272

City of Burkburnett FY 2010-2011 Annual Budget

Debt Service

DEBT MANAGEMENT POLICY

Debt Issuance – The City issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens, and to allow the fulfillment of its various missions as a City. Debt may be issued for the purposes of purchasing land or right-of-way and/or improvements to land, for construction projects to provide for the general good, or for capital equipment. The City will uphold all related bond covenant agreements associated with bond issues. Bond issues will be conducted after consultation with an outside financial advisor. The City will maintain good communications with bond rating agencies, financial advisors, independent auditors, investors, and citizens regarding its financial condition.

General Obligation Bonds (GO's) – General Obligation Bonds are used to fund capital assets of the general government such as facilities, streets, and drainage. They are not to be used to fund operating needs of the City. A general obligation bond is a legal debt instrument used to finance permanent projects within the City limits. The bond is backed by the tax base and the City's ability to tax for repayment of indebtedness. The bond is also backed by the full faith and credit of the issuing government. State law requires an incorporated city to submit the proposed bond issue to a public referendum and to receive voter authorization prior to issuance of bonds.

Revenue Bonds (RB's) – Revenue Bonds are issued to provide for the capital needs of an activity that requires continuation or expansion of a service that produces revenue, and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. A revenue bond is a legal debt instrument used to finance permanent public projects. Unlike the GO bonds, the revenue bond does not require voter approval. The City Council is authorized to approve the bond and set the user rates to pay the annual principal and interest.

Certificates of Obligation (CO's) – Certificates of Obligation are used to fund capital requirements that are not otherwise covered under either Revenue Bonds or General Obligation Bonds. Debt Service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally, CO's are used to fund capital assets not requiring full bond issues because of the cost of the asset(s) to be funded through the instrument.

Contractual Obligations – Contractual Obligations are used to fund capital assets that require smaller amounts of funding than traditional obligations. They are generally issued when the life of the asset is less than ten years. This is done to match the depreciable life of the asset to the actual cost of the asset. Debt service for contractual obligations is paid from ad valorem taxes.

Disclosure – Full disclosure of operations will be made to the bond rating agencies and other users of financial information. City staff, with the assistance of financial advisors and bond counsel, will prepare necessary materials for presentation to the rating agencies, aid in the production of Official Statements, and take responsibility for the accuracy of all financial information releases.

Federal Requirements – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

Debt Limit – The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. The City of Burkburnett proposed rate of \$ 0.578582 falls well below this limit.

Bond Ratings – Burkburnett's bond ratings are as follows:

Moody's Investors Service

Standard & Poor's

General Obligation Debt

A3

A+

These ratings directly affect the cost of debt. The City's policies are focused on issues that maintain high bond ratings and keep debt costs reasonable. The City's bond or "credit" rating is an assessment of the City's ability and willingness, and its legal obligation, to make full and timely payments of principal and interest on the debt security over the course of its maturity schedule. Ratings are designed exclusively for the purpose of grading debt instruments according to their credit qualities and do not constitute a recommendation to buy or sell a security.

The rating process evaluates the past performance and trends, and evaluates estimated future prospects. Both qualitative data and quantitative data are considered. Historical trends and current conditions, in addition to prepared projections, are utilized when making evaluations about future performance. Evaluations are generally based on what has taken place over the last five to ten years.

When applying for a credit rating, the items required of the City include audit reports, current budget documents, current capital improvement program, statements of long and short-term debt, and an indication of appropriate authority for debt issuance. Standard & Poor's ratings range from AAA to BBB with AAA being the highest rating. Moody's has nine basic rating categories for long term obligations. They range from Aaa to C. An Aaa rating indicates the issuer has an extremely strong ability to meet its debt obligations, whereas a C rating represents an adequate ability to meet debt requirements.

The City currently uses First Southwest Company, Dallas, Texas in capacity of financial advisor. They coordinate the debt issuance for the City and determine the City's capacity to authorize, issue, and service debt. On the basis of this determination and with the approval of the City Council they will proceed with the sale of the debt instruments. When a bid for the debt instruments is accepted by the City, the financial advisor directs the closing of the sale.

City of Burkburnett FY 2010-2011 Annual Budget

General Debt Service

DEBT SERVICE FUND

The Debt Service Fund, also known as General Obligation Interest and Sinking Fund, provides for the payment of bond principal and interest as they come due and capital lease payments. Debt issuance finances the City's purchase of land, buildings, land improvements, and construction and reconstruction of streets and drainage facilities.

The property tax rate and tax levy are required to be computed and levied to provide the money required to pay principal and interest as it comes due. This fund is also used to provide for the payment of fiscal agent fees. The General Obligation debt is financed by property taxes and interest earned on investments.

As an operational policy, the annual general obligation debt service should not exceed 50% of the total tax rate. Once the debt service portion of the tax rate exceeds a 50% pro-rata share, a city's ability to adjust the operations levy to adapt to changes in the tax base and in operational needs is hindered. The inflexibility in the tax rate places further stress upon other sources of revenue.

For the 2010-2011 fiscal year, the debt service portion of the proposed tax rate is \$0.121917 per \$100 of assessed value. This represents 21.1% of the proposed tax rate of \$0.578582 per \$100 of assessed value. Debt principal payments paid from ad valorem tax revenues are paid annually. Interest payments on tax-supported debt are made semi-annually. The City will not issue notes to finance operating deficits.

The City issued General Obligation Bonds, Series 2006, in July, 2006 in the amount of \$3,400,000 to be used to pay for various street improvements and paying for legal, fiscal and engineering fees in connection with the bond issuance. The bonds are secured from the ad valorem tax levied annually within the limits prescribed by law against all taxable property in the City of Burkburnett.

The City issued General Obligation Bonds, Series 2008, in June, 2008 in the amount of \$3,375,000 to be used for permanent public improvements and public purposes, to wit: \$1,700,000 for constructing, improving and extending streets within the City, including, but not limited to, County Road, Kramer Road and Cropper Road, and related improvements for drainage, utility relocation, curbs, gutters, sidewalks, traffic signage and traffic signalization, and the acquisition of land and rights-of-way therefor and \$1,675,000 for constructing, improving and extending streets within the City, including, but not limited to, Williams Drive, College Drive, Davey Drive, North Preston Road and North Bishop Road, and related improvements for drainage, utility relocation, curbs, gutters, sidewalks, traffic signage and traffic signalization, and the acquisition of land and rights-of-way therefor and to pay costs of issuance of the bonds. The bonds are secured from the ad valorem tax levied annually within the limits prescribed by law against all taxable property in the City of Burkburnett.

GENERAL DEBT SERVICE

	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2009</u>	<u>BUDGETED FY 2010</u>	<u>BUDGETED FY 2011</u>
Beginning Fund Balances	\$17,122	\$8,276	\$7,151	\$10,608	\$10,608
REVENUES/SOURCES					
Property Taxes	\$258,440	\$267,929	\$506,315	\$503,150	\$502,547
Consumer Taxes					
Franchise Fees					
Licenses & Permits					
Fines and Forfeitures					
Charges for Service					
Intergovernmental					
Interest	3,013	1,241	499	1,036	0
Transfers					
Other Funding	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$261,453	\$269,170	\$506,814	\$504,186	\$502,547
EXPENDITURES/USES					
General Government					
Public Safety					
Public Works					
Public Health					
Culture/Recreation					
Transfers					
Other					
DEBT SERVICE					
Principal	\$95,000	\$115,000	\$210,000	\$240,000	\$250,000
Interest	<u>175,299</u>	<u>155,295</u>	<u>293,357</u>	<u>264,186</u>	<u>252,047</u>
TOTAL EXPENDITURES	\$270,299	\$270,295	\$503,357	\$504,186	\$502,047
Ending Fund Balances	<u>\$8,276</u>	<u>\$7,151</u>	<u>\$10,608</u>	<u>\$10,608</u>	<u>\$11,108</u>

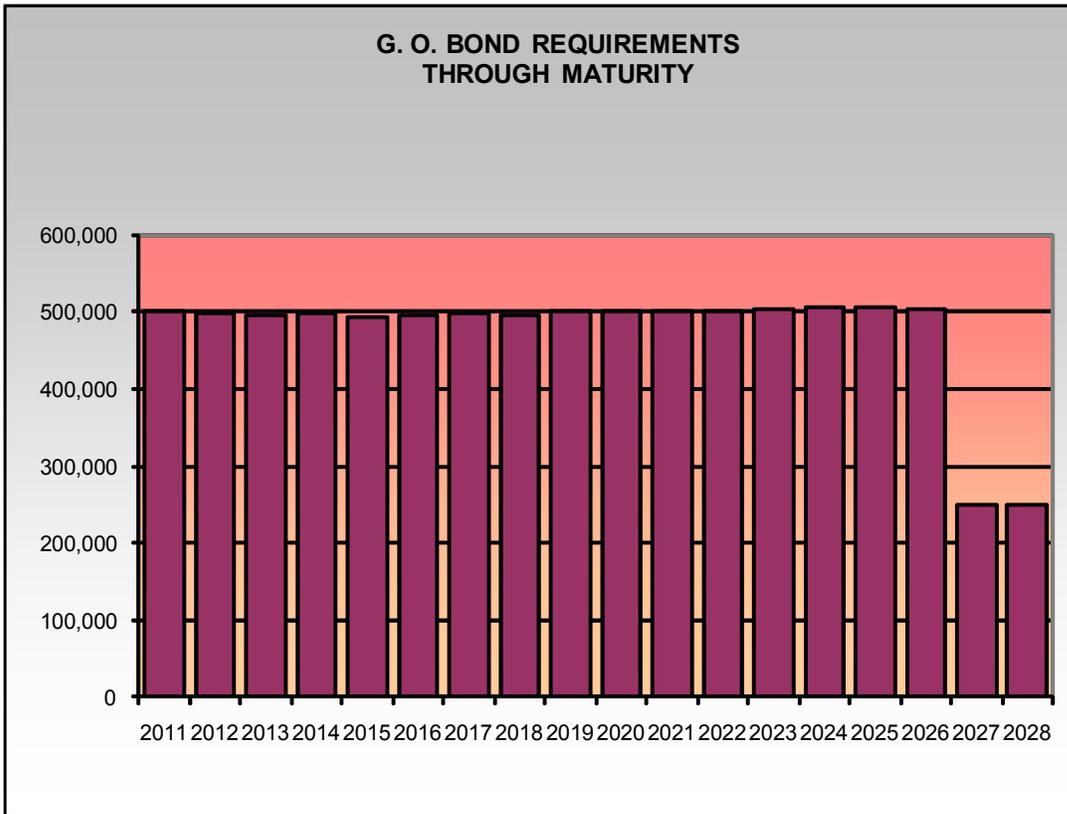
**SUMMARY OF GENERAL OBLIGATION BONDS
PRINCIPAL AND INTEREST REQUIREMENTS**

2010-2011 REQUIREMENTS

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2006 G.O. BONDS	\$130,000	\$133,245	\$263,245
2008 G.O. BONDS	<u>120,000</u>	<u>118,802</u>	<u>238,802</u>
G. O. DEBT SERVICE REQUIREMENTS FOR 2010-11	<u>\$250,000</u>	<u>\$252,047</u>	<u>\$502,047</u>

TOTAL OUTSTANDING G. O. DEBT SERVICE REQUIREMENTS

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2006 G.O. BONDS	\$2,945,000	\$1,154,648	\$4,099,648
2008 G.O. BONDS	<u>3,170,000</u>	<u>1,226,984</u>	<u>4,396,984</u>
TOTAL REQUIREMENTS	<u>\$6,115,000</u>	<u>\$2,381,632</u>	<u>\$8,496,632</u>



GENERAL DEBT SERVICE

OUTSTANDING BONDS DEBT SCHEDULE

GENERAL OBLIGATION BONDS SERIES 2006 - \$3,400,000			
Fiscal Year	Principal	Interest	Total
2011	130,000	133,245	263,245
2012	135,000	125,295	260,295
2013	140,000	117,045	257,045
2014	150,000	108,345	258,345
2015	155,000	99,776	254,776
2016	160,000	92,308	252,308
2017	170,000	85,295	255,955
2018	175,000	77,964	252,964
2019	185,000	70,314	255,314
2020	195,000	62,239	257,239
2021	200,000	53,845	253,845
2022	210,000	45,133	255,133
2023	220,000	35,995	255,995
2024	230,000	26,317	256,317
2025	240,000	16,095	256,095
2026	<u>250,000</u>	<u>5,437</u>	<u>255,437</u>
TOTAL	<u>\$2,945,000</u>	<u>\$1,154,648</u>	<u>\$4,099,648</u>

GENERAL OBLIGATION BONDS SERIES 2008 - \$3,375,000			
Fiscal Year	Principal	Interest	Total
2011	120,000	118,802	238,802
2012	125,000	114,122	239,122
2013	130,000	109,252	239,252
2014	135,000	104,191	239,191
2015	140,000	98,938	238,938
2016	150,000	93,399	243,399
2017	155,000	87,573	242,573
2018	160,000	81,557	241,557
2019	170,000	75,254	245,254
2020	175,000	68,665	243,665
2021	185,000	61,788	246,788
2022	190,000	54,626	244,626
2023	200,000	47,177	247,177
2024	210,000	39,346	249,346
2025	220,000	31,133	251,133
2026	225,000	22,634	247,634
2027	235,000	13,847	248,847
2028	<u>245,000</u>	<u>4,680</u>	<u>249,680</u>
TOTAL	<u>\$3,170,000</u>	<u>\$1,226,984</u>	<u>\$4,396,984</u>

City of Burkburnett FY 2010-2011 Annual Budget Utility Debt Service

The City issued Combination Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligations, Series 2003 in the amount of \$1,040,000 in November 2003 to be used for (i) the construction of public works, to wit: (a) water system improvements and extensions. And (b) the installation of energy efficient at city facilities, including heating and air conditioning improvements at City Hall and the Community Center, and (ii) professional services rendered in connection with the acquisition, construction and financing of the foregoing projects.

The City issued General Obligation Refunding Bonds, Series 2010 in the amount of \$2,475,000 in April 2010 to advance refund a portion of the City's outstanding Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation, Series 2001 in order to lower the overall debt service requirements of the City and to pay the costs associated with the issuance of the bonds.

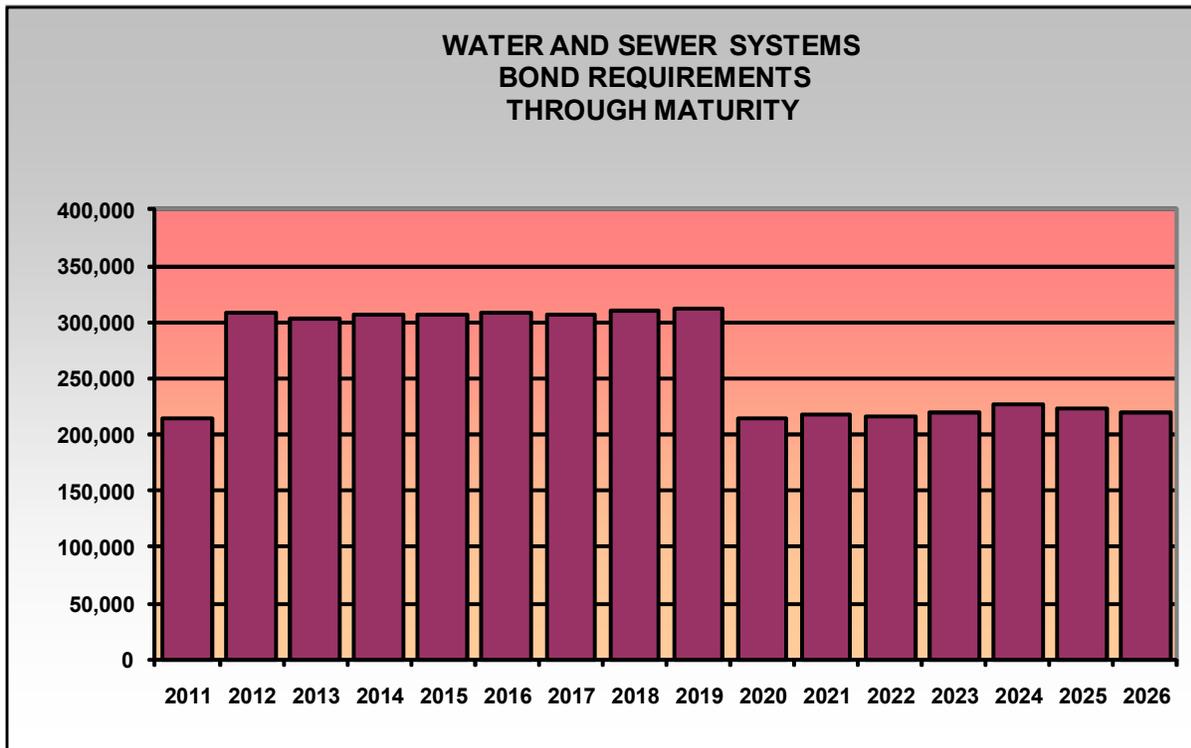
**SUMMARY OF WATERWORKS & SEWER SYSTEM REVENUE REFUNDING
BONDS AND COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION
PRINCIPAL AND INTEREST REQUIREMENTS**

2010-11 REQUIREMENTS

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003 SERIES	\$65,000	\$27,366	\$92,366
2010 SERIES	<u>0</u>	<u>112,184</u>	<u>112,184</u>
WATER & SEWER DEBT SERVICE REQUIREMENTS FOR 2010-11	<u>\$65,000</u>	<u>\$139,550</u>	<u>\$204,550</u>

TOTAL REQUIREMENTS

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003 SERIES	\$710,000	\$142,153	\$852,153
2010 SERIES	<u>2,475,000</u>	<u>877,889</u>	<u>3,352,889</u>
TOTAL OUTSTANDING WATER & SEWER DEBT SERVICE REQUIREMENTS	<u>\$3,185,000</u>	<u>\$1,020,042</u>	<u>\$4,205,042</u>



WATER AND SEWER DEBT SERVICE

OUTSTANDING BONDS DEBT SCHEDULE

TAX AND WATERWORKS AND SEWER SYSTEM SURPLUS REVENUE CERTIFICATES OF OBLIGATION SERIES 2003 - \$1,040,000			
Fiscal Year	Principal	Interest	Total
2011	65,000	27,366	92,366
2012	70,000	24,950	94,950
2013	70,000	22,325	92,325
2014	75,000	19,570	94,570
2015	80,000	16,545	96,545
2016	80,000	13,345	93,345
2017	85,000	9,896	94,896
2018	90,000	6,090	96,090
2019	<u>95,000</u>	<u>2,066</u>	<u>97,066</u>
TOTAL	<u>\$710,000</u>	<u>\$142,153</u>	<u>\$852,153</u>

GENERAL OBLIGATION REFUNDING BONDS SERIES 2010 - \$2,475,000			
Fiscal Year	Principal	Interest	Total
2011		112,183	112,183
2012	130,000	82,837	212,837
2013	130,000	80,238	210,238
2014	135,000	77,588	212,588
2015	135,000	74,550	209,550
2016	145,000	70,687	215,687
2017	145,000	66,156	211,156
2018	155,000	61,088	216,088
2019	160,000	55,575	215,575
2020	165,000	49,887	214,887
2021	175,000	43,500	218,500
2022	180,000	36,400	216,400
2023	190,000	29,000	219,000
2024	205,000	21,100	226,100
2025	210,000	12,800	222,800
2026	<u>215,000</u>	<u>4,300</u>	<u>219,300</u>
TOTAL	<u>\$2,475,000</u>	<u>\$877,889</u>	<u>\$3,352,889</u>

City of Burkburnett FY 2010-2011 Annual Budget Special Revenue Funds

SPECIAL REVENUE FUNDS

The Special Revenue Funds are the Hotel Occupancy Taxes, Court Funds and Tax Incremental Financing (TIF) Zone Fund. They were established to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. Descriptions and financial information are located in this section.

HOTEL OCCUPANCY TAXES

All hotels/motels within the City of Burkburnett are required to remit monthly to the City a 7% hotel occupancy tax. Projects from this fund are approved by the City Council on an annual basis and are restricted to projects relating to the promotion of tourism and community development. Four hotels are now currently in operation in the City of Burkburnett.

	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2009</u>	<u>BUDGET FY 2010</u>	<u>BUDGET FY 2011</u>
Beginning Fund Balances	\$6,974	\$45,891	\$100,024	\$137,697	\$213,447
REVENUES/SOURCES					
Property Taxes					
Consumer Taxes	\$ 40,357	\$88,392	\$71,123	\$77,000	\$ 87,000
Franchise Fees					
Licenses & Permits					
Fines & Forfeitures					
Charges for Service					
Interest	560	1,250	648	750	750
Other Funding					
TOTAL REVENUES	\$40,917	\$ 89,642	\$71,771	\$77,750	\$87,750
EXPENDITURES/USES					
General Government					
Public Safety					
Public Works					
Public Health					
Culture/Recreation	\$2,000	\$35,509	\$34,098	\$2,000	\$87,750
Other					
TOTAL EXPENDITURES	\$2,000	\$35,509	\$34,098	\$2,000	\$87,750
Ending Fund Balances	<u>\$45,891</u>	<u>\$100,024</u>	<u>\$137,697</u>	<u>\$213,447</u>	<u>\$213,447</u>

City of Burkburnett

Hotel Occupancy Taxes

Description

Under State Hotel Occupancy Tax Statutes, use of hotel-motel tax receipts are limited to enhancing and promoting tourism, conventions and the hotel industry, establishing or improving convention centers, paying administrative costs associated with convention registration, tourism related advertising and promotions, arts enhancement, and historical restoration and preservation program. Heretofore, the City of Burkburnett has, by and large, used occupancy tax receipts for promotional purposes. This budget contemplates the same basic objective but on a much broader, more strategic, and more aggressive basis.

The funding is restricted to projects related to the promotion of tourism and community development.

		ACTUAL	BUDGET	PROJECTED	BUDGET
		2008-09	2009-10	2009-10	2010-11
400-4085	Special Services	3,750	0	0	5,000
400-4396	Board Withhold	0	0	0	78,750
400-4405	Special Events	2,000	2,000	5,000	4,000
400-4410	Special Projects	28,348	0	7,668	0
TOTAL HOTEL OCCUPANCY TAXES		34,098	2,000	12,668	87,750

TAX INCREMENTAL FINANCING ZONE (TIF) FUND

Tax increment financing is a tool that local governments can use to publicly finance needed structural improvements and enhanced infrastructure within a defined area. These improvements usually are undertaken to promote the viability of existing businesses and to attract new commercial enterprises to the area. The statutes governing tax increment financing are located in Chapter 311 of the Texas Tax Code.

The cost of improvements to the area is repaid by the contribution of future tax revenues by each taxing unit that levies taxes against the property. Specifically, each taxing unit can choose to dedicate all, a portion of, or none of the tax revenue that is attributable to the increase in property values due to the improvements within the reinvestment zone. The additional tax revenue that is received from the affected properties is referred to as the tax increment. Each taxing unit determines what percentage of its tax increment, if any, it will commit to repayment of the cost of financing the public improvements.

Wichita County and the City of Burkburnett participate in this TIF zone and contribute 100% of the tax increments to the zone until the costs of the improvements in the zone are repaid or the end of twenty (20) years whichever occurs first.

TAX INCREMENTAL FINANCING (TIF) ZONE

	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2009</u>	<u>BUDGET FY 2010</u>	<u>BUDGET FY 2011</u>
Beginning Fund Balances	\$0	\$4,759	\$36,843	\$104,356	\$104,356
REVENUES/SOURCES					
Property Taxes					
Consumer Taxes					
Franchise Fees					
Licenses & Permits					
Fines & Forfeitures	\$4,759	\$32,084	\$67,513	\$67,167	\$68,883
Charges for Service					
Interest					
Other Funding					
TOTAL REVENUES	\$4,759	\$36,843	\$67,513	\$67,167	\$68,883
EXPENDITURES/USES					
General Government					
Public Safety					
Public Works	\$0	\$0	\$0	\$0	
Public Health					
Culture/Recreation					
Interfund Transfers					\$145,000
Other					
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$145,000
Ending Fund Balances	<u>\$4,759</u>	<u>\$36,843</u>	<u>\$104,356</u>	<u>\$104,356</u>	<u>\$28,239</u>

City of Burkburnett

TIF Fund

<u>ACCT #</u>	<u>ACCOUNT NAME</u>	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
10-410-0411	Transfer to CIP	0	0	0	100,000
10-410-0412	Transfer to Water/Sewer	0	0	0	45,000
TOTAL TIF FUND		0	0	0	145,000

OTHER SPECIAL REVENUE

Court Security Funds

Court Technology Funds

These funds are to be used only for state required expenditures and not be commingled with other City funds.

Court Security Funds can only be used to finance items used for the purpose of providing security for any buildings housing the municipal court of the City of Burkburnett.

Court Technology Funds can only be used for continuing education and training for court judges and clerks, the purchase and maintenance of computer systems, networks, hardware, software, imaging systems, electronic ticket writers and docket management systems.

OTHER SPECIAL REVENUE

	<u>ACTUAL FY 2007</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2009</u>	<u>BUDGET FY 2010</u>	<u>BUDGET FY 2011</u>
Beginning Fund Balances	\$0	\$0	\$1,267	\$9,435	\$9,435
REVENUES/SOURCES					
Property Taxes					
Consumer Taxes					
Franchise Fees					
Licenses & Permits					
Fines & Forfeitures	\$0	\$6,450	\$8,168	\$8,000	\$8,000
Charges for Service					
Interest					
Other Funding					
TOTAL REVENUES	\$0	\$6,450	\$8,168	\$8,168	\$8,000
EXPENDITURES/USES					
General Government					
Public Safety	\$0	\$5,183	\$0	\$8,000	\$8,000
Public Works					
Public Health					
Culture/Recreation					
Other					
TOTAL EXPENDITURES	\$0	\$5,183	\$0	\$8,000	\$8,000
Ending Fund Balances	<u>\$0</u>	<u>\$1,267</u>	<u>\$9,435</u>	<u>\$9,435</u>	<u>\$9,435</u>

City of Burkburnett
Other Special Revenue

<u>ACCT #</u>	<u>ACCOUNT NAME</u>	ACTUAL 2008-09	BUDGET 2009-10	PROJECTED 2009-10	BUDGET 2010-11
07-400-4000	Court Security Expenses	2,764	3,500	3,500	3,500
08-400-4255	Court Technology Expenses	2,419	4,500	4,500	4,500
TOTAL OTHER SPECIAL REVENUES		5,183	8,000	8,000	8,000

CITY OF BURKBURNETT

CAPITAL IMPROVEMENTS PROGRAM

A Capital Improvement Program is a schedule of Public Physical Improvements to be constructed with estimated resources available to finance the projected expenditures.

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the community when the project is relatively large in size, expensive (the City's capital threshold is \$10,000), long-term and permanent. Some common examples include streets, tennis courts, fire stations, water and sewer lines and fire engines. Capital expenditures are financed from a variety of sources to include long-term and short-term debt, current revenues, grants from other governmental entities and donations from foundations, businesses, individuals and non-profit organizations. A detailed listing of financing methods is found on the following pages.

Functions of a Capital Improvement Program

- ❖ **Estimating capital requirements, budgeting priority projects and developing revenue sources for proposed improvements.**
- ❖ **Scheduling all capital projects over a fixed period with the appropriate planning implementation and informing the public of projected capital improvements.**
- ❖ **Coordinating the activities of various departments in meeting project schedules.**
- ❖ **Monitoring and evaluating the progress of capital projects.**

Capital Improvements Policy

The City of Burkburnett prioritizes the funding of capital projects on the basis of a Capital Improvements Plan. The functions of the Capital Improvement Plan are as follows:

- 1. Estimating capital requirements**
- 2. Scheduling all capital projects over a fixed period with appropriate planning and implementation.**
- 3. Budgeting priority projects and developing revenue sources for proposed improvements.**
- 4. Coordinating the activities of various departments in meeting project schedules.**
- 5. Monitoring and evaluating the progress of capital projects.**
- 6. Informing the public of projected capital improvements.**

The following questions are considered when justifying a project:

- 1. What is the relationship of the project to the progress of the entire city?**
- 2. Is the project part of a large program? How does it relate to the goals of the program?**

3. How many citizens will be helped by it? How many citizens will be harmed or inconvenienced if the project is not considered?
4. Will it add to the value of the surrounding area? Will it increase the valuation of local property?
5. Will it increase efficiency or performance of a service? Will it reduce the on-going costs of a service or facility?
6. Will it provide a service required for economic development of the community? What improvements would be of the most value in attracting commercial and industrial firms?
7. Is the project required to complete or make fully usable a major public improvement?
8. Will rapid urban growth in the area of the proposed project increase the costs of land acquisition if the project is deferred?
9. Is the project well identified by the citizens? Does it have established voter appeal?
10. Is the project needed to protect public health or safety?

Methods of Financing Capital Improvements Projects

Certificates of Obligations

Certificates of Obligations can be issued in lieu of Bonds to finance capital improvements or equipment. Voter approval is not required.

Donations

Donations are periodically received, by the City, from individuals, businesses, foundations and non-profit organizations.

Earmarked Funds

With Earmarked Funds, monies are accumulated in advance or set aside for capital construction or purchase. The accumulation may result from surplus of earmarked operational revenues or sale of capital assets.

Enterprise Funds

Enterprise Funds are established from the delivery of specific services – where money paid to administer the services and the expenses (as a result of providing services) are accounted for separate from the general fund budget of the City.

General Fund

General Fund is the financing of improvements from revenues such as general taxation, fees and service charges.

General Obligation Bonds

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and retire the debt. General Obligation Bonds can be sold to finance permanent types of improvements such as municipal buildings, streets and parks and recreation facilities. Voter approval is required.

Revenue Bonds

Revenue Bonds frequently are sold for projects that produce revenues, such as water and sewer systems. Voter approval is not required.

Special Assessments

Public works that benefit particular properties may be financed more equitably by special assessments (i.e., paid by those who directly benefit).

State and Federal Grants

State and Federal Grant-in-Aid programs are available for financing a number of programs. These may include streets, water and sewer facilities, airports, parks and playgrounds. The costs of funding these facilities may be borne completely by grant funds or a local share may be required.

Impacts of Capital Improvements on Operating Budget

Most of the capital improvements scheduled for FY 2010-11 are routine replacements and/or upgrades of facilities or equipment. There should be no major impact on operating budgets for most of the capital items scheduled. The maintenance and operating costs related to most of the capital project items scheduled should be absorbed in the corresponding division's operating budget.

FY 2010-11 Capital Improvements

The following pages identify the capital improvements that have been authorized in FY 2010-11 and includes the project or equipment, the department requesting the item, the fund in which expenditures will be recorded, the sources of funds, the cost and the reason the project is being undertaken or equipment being purchased.

CAPITAL IMPROVEMENTS FUND

REVENUES/SOURCES

Property Taxes	
Consumer Taxes	
Franchise Fees	
Licenses & Permits	
Fines & Forfeitures	
Charges for Service	
Interest	\$28,500
Bond Proceeds	1,400,000
Interfund Transfers	347,190
Other Funding	98,271

TOTAL REVENUES \$1,873,961

EXPENDITURES/USES

General Government	
Community Planning	
Public Safety	\$159,181
Public Works	
Culture/Recreation	9,500
Water System	1,107,190
Sewer System	553,000
Other	28,700

TOTAL EXPENDITURES \$1,857,571

NET TO RESERVES \$16,390

CAPITAL IMPROVEMENTS PROGRAM

FY 2010-2011

PUBLIC SAFETY IMPROVEMENT PROGRAM

<u>Project/Equipment</u>	<u>Department</u>	<u>Amount</u>
Replace one (1) patrol vehicle	Police	\$29,000
Replace one () animal control vehicle	Police	16,500
Pay-down of new Fire Truck	Fire	60,000
Replace antenna/Antenna cabling	Fire	15,000
Replace one (1) EMT Fire/Rescue Truck	EMT	38,681
Total Public Safety Improvement Program		<u><u>\$159,181</u></u>

CULTURE & RECREATION IMPROVEMENT PROGRAM

<u>Project/Equipment</u>	<u>Department</u>	<u>Amount</u>
Replace one (1) zero-turn lawn mower	Parks & Cemetery	<u>\$9,500</u>
Total Culture & Recreation Improvement Program		<u><u>\$9,500</u></u>

WATER SYSTEM IMPROVEMENT PROGRAM

<u>Project/Equipment</u>	<u>Department</u>	<u>Amount</u>
High pressure jetting machine/trailer	Water Distribution	\$89,190
Paint North Water Tower	Water Distribution	425,000
Gilbert/Carnes water lines and hydrants	Water Distribution	35,000
Replace pump and motor- water plant	Water Wells	22,000
Install three (3) 12" valves- water plant	Water Wells	11,000
Drill three (3) exploratory water wells	Water Wells	<u>525,000</u>
Total Water System Improvement Program		<u><u>\$1,107,190</u></u>

SEWER SYSTEM IMPROVEMENT PROGRAM

<u>Project/Equipment</u>	<u>Department</u>	<u>Amount</u>
TIF/I-44 Sewer Project	Sewer/Wastewater	<u>\$553,000</u>
Total Sewer System Improvement Program		<u>\$553,000</u>

GRANT FUND

REVENUES/SOURCES

Property Taxes	
Consumer Taxes	
Franchise Fees	
Licenses & Permits	
Fines & Forfeitures	
Charges for Service	
Interest	
Bond Proceeds	
Grant Proceeds	\$15,000
Interfund Transfers	
Other Funding	
	<hr/>
TOTAL REVENUES	\$15,000

EXPENDITURES/USES

General Government	
Community Planning	\$15,000
Public Safety	
Public Works	
Culture/Recreation	
Water System	
Sewer System	
Other	
	<hr/>
TOTAL EXPENDITURES	\$15,000

APPROVED CITY EMPLOYEE POSITIONS

	<u>FY2008-09</u>		<u>FY2009-10</u>		<u>FY2010-11</u>		<u>Total</u>
	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FT</u>	<u>PT</u>	<u>FTE's</u>
GENERAL FUND							
Administration	2.0		2.0		2.0		2.0
City Hall	3.0		3.0		3.0		3.0
Police Department	25.0	4.0	25.0	4.0	25.0	4.0	27.0
Library	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Streets & Drainage	10.0		10.0		10.0		10.0
Parks & Cemetery	4.0		4.0		4.0		4.0
EMT Department	6.0		6.0		6.0		6.0
Municipal Court	1.0		1.0		1.0		1.0
Municipal Planning	<u>2.0</u>		<u>2.0</u>		<u>2.0</u>		<u>2.0</u>
TOTAL GENERAL FUND	55.0	6.0	55.0	6.0	55.0	6.0	58.0
WATER & SEWER FUND							
Water Distribution	8.0		8.0		8.0		8.0
Utility Billing	4.0		4.0		4.0		4.0
Sewer/Wastewater	2.0		2.0		2.0		2.0
Water Wells	<u>3.0</u>		<u>3.0</u>		<u>3.0</u>		<u>3.0</u>
TOTAL WATER & SEWER	17.0	0.0	17.0	0.0	17.0	0.0	17.0
TOTAL EMPLOYEES	<u>72.0</u>	<u>6.0</u>	<u>72.0</u>	<u>6.0</u>	<u>72.0</u>	<u>6.0</u>	<u>75.0</u>

GLOSSARY OF KEY BUDGET TERMS

The Annual Budget contains specialized and technical terminology that is unique to the public finance and budgeting. To help the reader of the Annual Budget document to better understand these terms, a budget glossary has been included in the 2010-11 Annual Budget.

<u>Account</u>	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.
<u>Accounting System</u>	Records and procedures which are used to record, classify and report information on the financial status and operations of the entity.
<u>Accrual Accounting</u>	A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.
<u>Ad Valorem</u>	Latin for "value of" refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.
<u>Amended Budget</u>	Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.
<u>Appraised Value</u>	To make an estimate of value for the purpose of taxation. (Property values are established by the Wichita Appraisal District).
<u>Appropriation</u>	An authorization made by the Board of Commissioners, which permits the City to incur obligations and to make expenditures of resources.
<u>Assessment Ratio</u>	The ratio at which tax rate is applied to tax base. The assessment ratio is currently set at 100% by State Law.
<u>Audit</u>	An examination of an organization's financial statements and the utilization of resources.
<u>Benefits Costs</u>	The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.
<u>Bond</u>	A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.
<u>Bonded Debt</u>	That portion of indebtedness represented by outstanding bonds.
<u>Bond Ordinance</u>	An ordinance or resolution authorizing a bond issue.
<u>Bonds Authorized and Unissued</u>	Bonds that have been authorized legally but not issued and that can be issued and sold without further authorization.
<u>Bond Refinancing</u>	The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
<u>Budget</u>	A financial plan for a specified period of operations that matches all planned revenues and expenditures with the services provided the residents of the City.

<u>Budget Calendar</u>	The schedule of key dates which the City follows in the preparation and adoption of the budget.
<u>Budget Document</u>	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.
<u>Budget Message</u>	The opening section of the budget from the City Manager which provides the City Council an overview of the upcoming Budget.
<u>Budget Ordinance</u>	The official enactment by City Council to legally authorize City staff to obligate and expend resources.
<u>Budgetary Accounts</u>	Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.
<u>Budgetary Control</u>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.
<u>Capital Improvement Program</u>	A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.
<u>Capital Projects Fund</u>	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
<u>Capital Outlays</u>	Expenditures which result in the acquisition of or addition to the fixed assets.
<u>Certificates of Obligation</u>	Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the Board of Commissioners.
<u>City Council</u>	The Mayor and six (6) Board members collectively acting as the legislative and policymaking body of the City.
<u>Community Development Block Grant (CDBG)</u>	A type of federal grant to improve infrastructure in specified portions of the community.
<u>Component Unit</u>	A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
<u>Contingency</u>	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.
<u>Contractual Services</u>	The costs related to services performed for the City by individuals, business, or utilities.
<u>Current Taxes</u>	Taxes levied and due within one year.

<u>Debt Service</u>	The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
<u>Debt Service Fund</u>	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. May also be called an interest and sinking fund.
<u>Deficit</u>	The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary fund, the excess of expense over income during an accounting period.
<u>Delinquent Taxes</u>	Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e., tax statements mailed out in October and become delinquent if unpaid by July 1.
<u>Department</u>	A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.
<u>Depreciation</u>	That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair or will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
<u>Division</u>	A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.
<u>Effective Tax Rate</u>	State law in Texas prescribes a formula for calculation of the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property. If tax revenues are raised state law requires that special notices must be posted and published.
<u>Encumbrance</u>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
<u>Enterprise Fund</u>	A fund established to account for operations of the water and wastewater system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.
<u>Estimated Revenue</u>	The amount of projected revenues to be collected during the fiscal year.
<u>Exempt</u>	Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time off, as partial compensation for overtime hours worked, may be allowed by the respective department head.
<u>Expenditure</u>	A decrease in the net financial resources of the City due to the acquisition of goods and services.

<u>Financial Policies</u>	Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are updated and endorsed on an annual basis.
<u>Fiscal Year</u>	A 12-month period to which the Annual Budget applies. The City of Burburnett has specified October 1 to September 30 as its fiscal year.
<u>Fixed Assets</u>	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings machinery and equipment.
<u>Franchise Fee</u>	A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.
<u>Full Faith and Credit</u>	A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)
<u>Full Time Equivalent (FTE)</u>	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one for a full-time position.
<u>Function</u>	A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.
<u>Fund</u>	An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.
<u>Fund Accounting</u>	A governmental accounting system which is organized and operated on a fund basis.
<u>Fund Balance</u>	The excess of assets over liabilities.
<u>Fund Type</u>	In governmental accounting, all funds are classified into seven fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.
<u>GAAP</u>	Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.
<u>GASB</u>	(Governmental Accounting Standards Board) GASB was established in 1984 as the body authorized to establish accounting standards for state and local government.
<u>GASB 34</u>	The 34 th Concepts Statement issued by GASB. This statement changes the way that local governments prepare and present their annual financial statements. Under the new model, the financial report is presented on an entity wide basis rather than fund by fund. Furthermore, the City's infrastructure (roadways, traffic signals, drainage channels) will be listed as assets of the city and reported at their depreciable value.
<u>General Fund</u>	The fund used to account for all financial resources except those required to be accounted for in another fund.
<u>General Obligation Bonds</u>	Bonds that finance a variety of public projects which pledge the full faith and credit of the City. Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

The uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Goals

Broad, general statements of each division's desired social or organizational outcomes.

Grant

A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Half Cent Sales Tax

A half percent sales tax can be imposed by qualifying cities to fund specific development activities under the Development Corporation Act of 1979 with voter approval.

Income

A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

Infrastructure

The underlying permanent foundation or basic framework. Long lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Interest Earnings

The earnings from available funds invested during the year in Certificates of Deposit.

Interfund Transfer

Amount transferred from one fund to another. Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenues

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

Investments

Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

Levy

To impose taxes, special assessments, or service charges for support of City services.

Liabilities

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line Items

Expenditure classifications established to account for approved appropriations. Line Item budgets for all departments are available upon request in the Finance Department.

Maintenance

All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems and land.

Materials and Supplies

Expendable materials and operating supplies necessary to conduct departmental activity.

Modified Accrual Accounting A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Objectives Specific statements of desired ends which can be measured.

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 acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law. (The “proposed budget” is the financial plan presented by the City Manager for consideration by the Board of Commissioners and the “adopted budget” is the financial plan ultimately approved and authorized by the Board of Commissioners.)

Operating Transfers All interfund transfers other than residual equity transfers.

Ordinance A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

Part-Time Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

Program Description Describes the nature of service delivery provided at this level of funding.

Program Goals Program goals describes the purpose or benefit the activity or department plans to provide to the community and/or organizations it serves. Goals identify the end result the activity/department desires to achieve with its planned activities, but goals are often ongoing and may not be achieved in one year.

Program Objectives Program objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year in most cases. Objectives are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

Property Taxes Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Public Hearing The portions of open meetings held to present evidence and provide information on both sides of an issue.

<u>Reserve</u>	An account used to indicate that a portion of a fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.
<u>Retained Earnings</u>	The excess of assets less liabilities. Also known as fund balance.
<u>Revenue</u>	Funds that the government receives as income. All amounts of money earned or received by the City from external sources.
<u>Revenue Bonds</u>	Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.
<u>Sales Tax</u>	A general "sales tax" is levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax are for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness.
<u>Special Revenue Fund</u>	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.
<u>Sundry Expenses</u>	Miscellaneous or infrequent costs that are not assigned to individual accounts but are classified as a group.
<u>Supplies</u>	Expendable materials and operating supplies necessary to conduct the business of departmental activities.
<u>Tax Base</u>	The total value of all real and personal property in the City of Burburnett on January 1st of each year, as certified by the Chief Appraiser. The tax base represents net value after all exemptions.
<u>Tax Levy</u>	The amount calculated when the tax rate per hundred dollars is multiplied by the tax base.
<u>Tax Rate</u>	Total tax rate is set by Council and is made up of two components; debt service and operations rates. The 2010-2011 tax rate for the City of Burburnett is \$.578582 per \$100.00 valuation.
<u>Taxable Value</u>	Estimated value of taxable property to which the ad valorem tax rate is applied.
<u>User Charges</u>	The payment of a fee for a direct receipt of a public service by the party benefiting from the service.
<u>Unreserved Fund Balance</u>	The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
<u>Working Capital</u>	For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.