

CITY OF HEATH, TEXAS

Annual Operating Budget
Fiscal Year 2008-2009



CITY OF HEATH
OPERATING BUDGET FISCAL YEAR 2008 - 2009
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CITY OF HEATH

OPERATING BUDGET FISCAL YEAR 2009

This budget will raise more total property taxes than last year's budget by \$251,155 (7.32%) and of that amount \$172,411 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF HEATH
ANNUAL OPERATING BUDGET
FISCAL YEAR
OCTOBER 1, 2008 - SEPTEMBER 30, 2009

CITY COUNCIL

John Ratcliffe, Mayor

Karen Lewis, Mayor Pro-Tem

Robert Hille, Council Member, Place 1

Julie Zurek, Council Member, Place 3

Steve McKimmey, Council Member, Place 4

Lorne Liechty, Council Member, Place 5

CITY STAFF

Ed Thatcher, City Manager

Kim Dobbs, Assistant City Manager

Stephanie Galanides, City Secretary

Laurie Mays, Finance

Pete Eckert, City Attorney

Roy Stacy, Municipal Court Judge

Terry Garrett, Department of Public Safety

Pedram Farahnak, Public Works

CITY OF HEATH

CITY COUNCIL



Steve McKimney, Julie Zurek, John Ratcliffe, Robert Hille, Karen Lewis, Lorne Liechty

VISION

A place to call home for a lifetime.

CITY OF HEATH VISION STATEMENT

A lakeside community of premiere neighborhoods with open green spaces, parks and trails, cultural amenities, an exemplary educational system, and distinctive economic development in order to provide the highest level of public services - a place to call home for a lifetime.

CITY OF HEATH, TEXAS

ORDINANCE NO. 080916B

AN ORDINANCE OF THE CITY OF HEATH, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Heath, Texas, has submitted to the City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions and Offices for the Fiscal Year 2008-2009; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be adopted.

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

SECTION 1. That appropriations as designated for the payment of expenses for the operation of the City Government, hereinafter itemized by a true and correct copy of the Budget Document hereto attached as Exhibit A, are hereby adopted.

SECTION 2. That expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance, unless otherwise authorized by a duly enacted ordinance of the City, said document being on file for public inspection in the office of the City Secretary.

SECTION 3. That the necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage, as the law in such cases provides.

DULY PASSED AND APPROVED by the City Council of the City of Heath, Texas, on the 16th day of September 2008.

APPROVED:

ATTEST:



John Ratchiff, Mayor


Stephanie Galanides, City Secretary



CITY OF HEATH, TEXAS

ORDINANCE NO. 080916C

AN ORDINANCE OF THE CITY OF HEATH, TEXAS LEVYING AD VALOREM TAXES FOR THE YEAR 2008 AT A RATE OF \$.3433 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2008; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE CITY; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEATH, TEXAS:

SECTION 1. That there be and is hereby levied for the year 2008 on all taxable property, real, personal and mixed, situated within the limits of the City of Heath, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$.3433 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$.2786 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City not otherwise provided for, a tax of \$.0647 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City, which shall be applied to the payment of such interest and maturities of all outstanding bonds.

SECTION 2. The following information is provided pursuant to Senate Bill 18:

- a) The adoption of the above-stated tax rate will raise more taxes for Maintenance and Operations of the municipality.
- b) On an average home valued at \$100,000.00, the property taxes will increase \$7.70 using the tax rate of .3433 instead of the effective tax rate of .3356.
- c) The Maintenance & Operations Rate remained at .2786 and the Debt Service Rate remained at .0647. The tax rate of .3433 remained unchanged from 2007.

SECTION 3. That all ad valorem taxes shall become due and payable on October 1, 2008 and all ad valorem taxes for the year shall become delinquent after January 31, 2009. There shall be no discount for payment of taxes prior to said January 31, 2009. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2009, incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray costs of collection due to contract with the City's Attorney pursuant to Section 6.30 of the Property Tax Code.

SECTION 4. That taxes are payable in Rockwall, Texas at the office of the Rockwall Central Appraisal District. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the year 2008, this ordinance shall take effect from and after its passage as the law in such cases provides.

DULY PASSED AND APPROVED by the City Council of the City of Heath, Texas, on the 26th day of September 2008.

APPROVED:



John Ratcliffe, Mayor

ATTEST:


Stephanie Galanides, City Secretary



CITY OF HEATH

INTRODUCTION



December 9, 2008

The Honorable Mayor and Members of the City Council:

It is my pleasure to present the budget for Fiscal Year 2009. The budget for FY 2009 was prepared with the objective of maintaining the financial strength of the City, meeting the needs of the citizens, and implementing the goals of the City Council. The approved expenditure levels act as a control on overall spending for City programs, services and projects. The budget indicates the probable cost of the various programs, services and projects to be carried forth by the City during the Fiscal Year. The budget for FY 2009 totals \$11,147,515.

The budget preparation included many hours of study and review by City Council, department directors and management staff. Our basic approach was to maintain the current property tax rate, adjust water and waste water rates to cover the cost of providing those services, and maintain the current level of service.

Goals and Strategies

During the year, City Council and staff worked diligently to identify goals and strategies for the future. The following goals were developed as a result of these collaborative efforts:

1. Plan and prepare for the current and future needs of a growing city by maintaining a financially sound and stable government, managing growth and development, encouraging economic development, and identifying and addressing infrastructure needs. Priorities in this area include:
 - Maintain the Ad Valorem Tax Rate by reducing costs
 - Prepare and implement a budget which assures a stable tax rate while providing needed services
 - Adjust Water and Waste Water rates making the System self-supporting
 - Maintain a healthy Fund Balance (target 25%)
 - Address traffic and transportation needs
 - Identify additional potential sources of revenue
 - Identify the location of our Town Center

2. Achieve excellence in city government services by encouraging communication and citizen involvement, providing quality customer service in all departments, and attracting and retaining quality employees. Priorities in this area include:
 - Conduct citizen surveys and town hall meetings
 - Maintain competitive employee salaries and benefits
 - Encourage staff development

3. Promote livability and community pride. Priorities in this area include:

- Create an environment where both individuals and businesses have a vested interest in the community of Heath
- Use the Town Center concept to attract businesses to locate in Heath; providing retail and commercial conveniences to citizens

Accomplishments

- Property tax rate remained unchanged at \$0.3433 per \$100 of valuation
- Maintained healthy fund balances in the General Fund and the Utility Fund
- In October 2008, the City received rating upgrades from the nation's three leading bond rating agencies
- Updated the City of Heath Comprehensive Master Plan
- Completed city-wide traffic study
- Completed design phase of Terry Park
- Improved and expanded the City website by making it more user- friendly and informative
- Continued the monthly newsletter providing communication of City services and programs
- Improved code enforcement efforts to improve the overall appearance of the City
- Completed the take-line lease contract
- Several infrastructure projects were completed: Terry Lane bridge reconstruction; Yankee Creek reconstruction; McDonald Road reconstruction; Cuny Blvd construction; Phase II of the Buffalo Creek Pavement Rehabilitation and the Rush Creek #3 Lift station reconstruction
- Several other infrastructure projects were started during FY 2008: widening Rush Creek and Cove Ridge; reconstruction of the Rush Creek Lift Station; FM 550 18" Water Line extension and the water line upgrade project at Cove Ridge
- The Economic Development Corporation, Municipal Benefits Corporation and the City initiated construction of infrastructure servicing a 75 acre tract of land jointly owned by the City of Heath and EDC
- Worked to finalize the agreement with RCH to allow the City to directly provide water service to more of its citizens
- The Department of Public Safety was awarded a \$10,000 grant from the Fireman's Fund/Waldman Brothers
- The Fire Arms Training Center opened

General Fund

Revenues

The General Fund budget projects revenues of \$4,631,779 for FY 2009. This is a decrease of \$40,000 from the FY 2008 original budget.

An increase in taxable assessed valuation of 7.32% generated additional property tax revenue in the General Fund of \$184,000. The increase includes \$137,000 from new construction.

Projected revenue generated by new development, interest earned on idle funds, and other revenue decreased \$84,000, \$105,000, and \$100,000, respectively. These decreases are attributed to current economic conditions.

Revenue provided by tower lease, contractor registration fees, and alarm registration fees is projected to increase \$71,000 while the remaining revenue sources are projected to remain relatively flat for FY 2009.

If revenues do not materialize, the budget will be reviewed mid-year and necessary action will be taken to accommodate the change.

Expenditures

The FY 2009 budget for General Fund expenditures is \$4,628,820. This projected amount reflects a decrease of \$32,000 from the FY 2008 original budget. Spending was reduced across the board to balance the budget without increasing the property tax rate. The budget cuts include: \$29,000 from vehicles and equipment, \$30,000 from street repairs, \$42,750 from computer equipment, and \$110,000 from contingency. In total, the adopted expenditures were reduced more than \$330,000 from the original proposed budget.

The FY 2009 budget does not include any new positions; however, it does include a 3% cost of living increase. Health benefits were maintained at current levels without an increase to the employee portion.

Capital expenditures within the General Fund include the purchase of one new police vehicle.

Utility Fund

Revenue

The Utility Fund budget projects revenues of \$4,307,850 for FY 2009; an increase of \$565,000 over the FY 2008 original budget. The budget increase can be attributed to an increase in projected revenue generated from water and waste water sales. Projected revenue is based on historical consumption, the number of customers serviced by the System, and the new rates. Increased operating costs combined with the small customer base resulted in substantial increases to both the water and waste water rates. The increase was necessary to prevent further depletion of fund balance.

Interest earned on idle funds and impact fees were down \$235,000 and \$80,000, respectively from the FY 2008 original budget. The remaining revenue sources were budgeted relatively flat.

The budget will be monitored, if projected revenues vary materially, necessary action will be taken to address the change.

Expenses

Total expenses for FY 2009 are \$4,307,407 which is an increase of \$214,000 over the FY 2008 original budget. Increases in debt service and amounts charged by NTMWD are mainly responsible for the increased cost of providing water and waste water services.

The FY 2009 budget does not include any new positions. A 3% cost of living increase was budgeted and health benefits were maintained at current levels without an increase to the employee portion.

Capital expenditures within the Utility Fund include the purchase of one new truck.

Debt Service Fund

The total debt service for outstanding obligations is \$1,223,209. This is a decrease of \$19,000 from the FY 2008 original budget. The decrease results from the payment of the pistol range debt being partially funded from savings on the project instead of being allocated to the participants in FY 2009. Property tax revenue of \$680,000 is the largest source of funding for debt service; up \$46,000 from FY 2008. Due to the \$270,000 decrease in projected interest revenue compared to FY 2008, it was necessary to use fund balance to make up the deficit.

Summary

I want to thank the Mayor and City Council and Staff for their hard work and dedication during this year's budget process. We were faced with some difficult decisions and everyone worked hard to identify and implement realistic resolutions.

We continue to have an excellent city and organization poised to do great things in this fiscal year and beyond. Unlike many cities in a similar position, we are meeting our challenges head on and exploring options to fit our community.

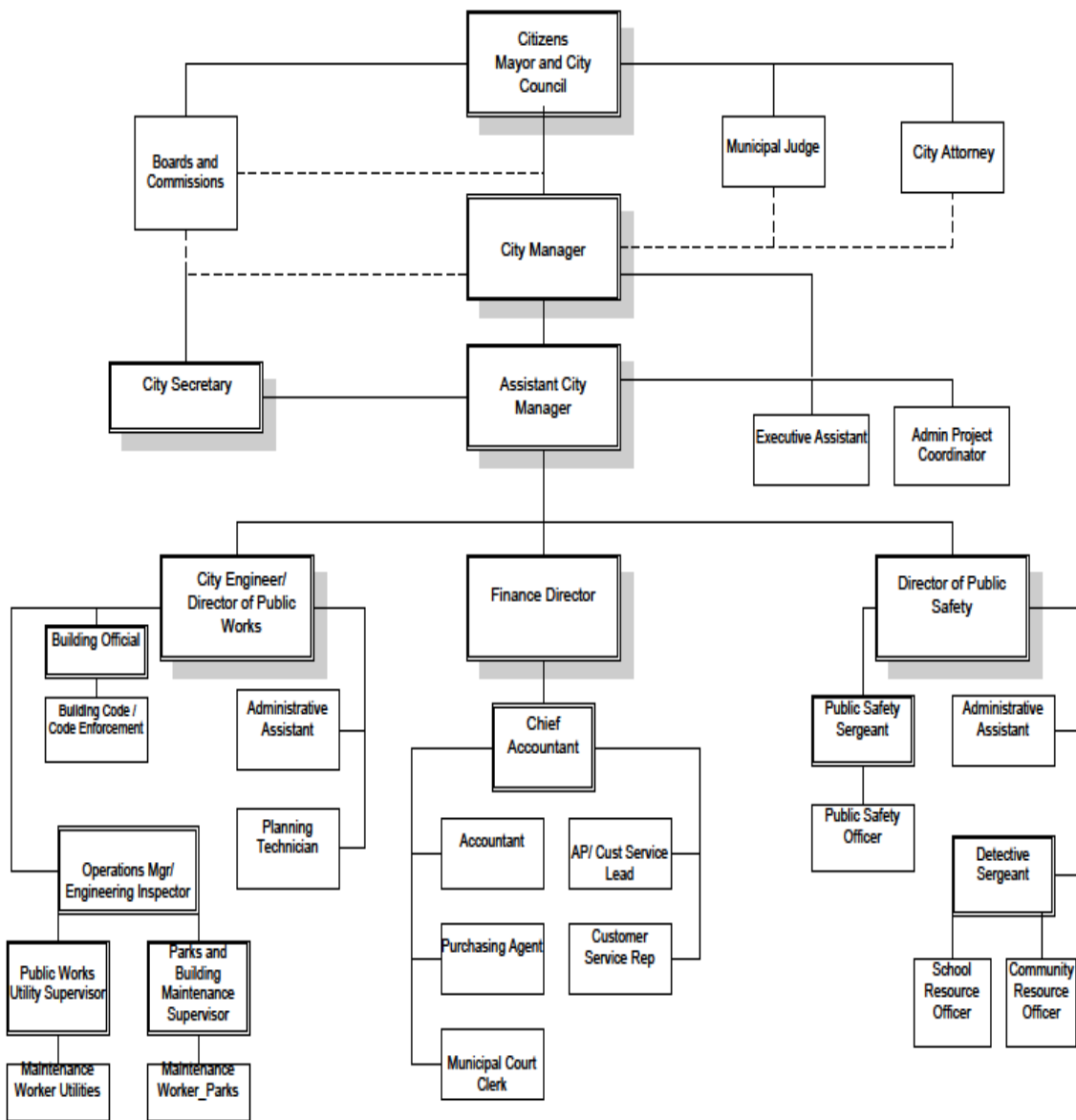
Respectfully submitted,



Ed Thatcher,
City Manger



CITY OF HEATH



CITY OF HEATH
FISCAL YEAR 2008 - 2009 BUDGET CALENDAR

Date	Action/Event
Thursday, May 29	City Council Preliminary Budget Workshop
Monday, June 23 - Tuesday, June 24	Management Budget Workshop
Tuesday, July 1	City Council Budget Workshop
Tuesday, July 15	Proposed Budget presented to City Council
Wednesday, July 16	Proposed Budget filed with City Secretary
Friday, July 25	Certified Tax Roll Due
Tuesday, August 19	1st Public Hearing on Budget
Tuesday, September 2	2nd Public Hearing on Budget
Tuesday, September 16	Regular City Council Meeting 1) Adopt Budget Ordinance 2) Tax Rate Ordinance - vote on tax rate
Wednesday, October 1	Begin Fiscal Year 2008-2009

CITY OF HEATH

DESCRIPTION OF FUND STRUCTURE

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as, any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The two types of funds utilized are Governmental and Proprietary. Governmental funds are used for most governmental activities, while Proprietary funds are based on the premise that the city service should be conducted as a business with user fees covering expenses. Governmental funds include: General Fund, Capital Improvements Fund, Debt Service Fund, and Special Revenue Funds. Proprietary funds include: Water and Sewer Fund, and Solid Waste Enterprise Fund.

The budgets for the Governmental Funds are prepared using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Budgetary control is maintained at the department level in each departmental budget.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and also have been recognized as revenues of the current fiscal period. Sales taxes collected and held by the State and merchants at year end on behalf of the City are also recognized as revenue. Franchise taxes, fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Governmental Type Funds

General Fund - the primary operating fund for the City. Financial resources include: property, sales and other taxes, franchise fees, fines, licenses and fees for services. Operating expenditures provide support for traditional tax-supported municipal services such as Public Safety, Parks and Recreation, Administration, and Public Works operations.

Capital Improvements Fund - accounts for the acquisition of capital assets or the construction of major capital projects (such as streets and sidewalks) not being financed by proprietary funds. Financial resources include: proceeds from the sale of obligation bonds, certificates of obligation, TxDOT funds, Impact fees, and operating fund transfers.

Debt Service Fund - accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. Financial resources generated by a tax levy based on property values; used to pay debts incurred through the sale of a obligation bonds, certificates of obligation, notes payable and other debt instruments. The bonds finance long-term capital improvements to streets, parks, buildings and other infrastructure projects.

Special Revenue Funds - specific revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects). Funds under this category include: Drainage Fund, HEDC 4A Sales Tax Revenue Fund, and MEBC 4B Sales Tax Revenue Fund.

CITY OF HEATH

DESCRIPTION OF FUND STRUCTURE

Proprietary Fund

Enterprise Funds - account for operations that are financed and operated in a manner similar to private business; the intent of the City is to provide goods or services to the general public on a continual basis that will be self supporting through the user charges. Two enterprise funds are maintained: **Water and Sewer Fund** - operates the water distribution system and the wastewater treatment plants, wastewater pumping stations, and collection systems; and **Solid Waste Enterprise Fund** - accounts for operations of the sanitation function of the City.

Internal Service Fund - designed to account for goods or services provided by one city department for another to provide technology services.

CITY OF HEATH

FINANCIAL POLICIES AND PRACTICES

PURPOSE

The purpose of the City of Heath Financial Policies and Practices is to:

1. Demonstrate to the citizens of Heath, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation.
2. Provide guidelines for future policy-makers and financial managers on common financial goals and strategies.
3. Fairly present and fully disclose the financial position of the City in conformity with Generally Accepted Accounting Principals (GAAP).
4. Demonstrate compliance with finance-related legal and contractual issues in accordance with the Texas Local Government Code and other legal mandates.

ANNUAL BUDGET

1. The budget shall provide a complete financial plan for all City funds and activities and, except as required by law or City Charter, shall be in such form as the City Manager deems desirable or the City Council may require.
2. A budget message explaining the budget both in fiscal terms and in terms of work programs shall be submitted with the budget. It shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, and indicate any major changes from the current year in financial policies, expenditures, and revenues with reason for such change. It shall also summarize the City's debt position and include such other material as the City Manager deems advisable.
3. The budget shall begin with a clear, general summary of its contents, shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures for the ensuing fiscal year.
4. Each Director will be responsible for the administration of his/her departmental budget.
5. The goal of the City is to balance the operating budget with current revenues. A balanced budget is a budget in which current revenues equal current expenditures.
6. The legal level of budgetary control is at the divisional (division: a specific functional area within a City department) level. At any time during the fiscal year, the Finance Director may transfer up to \$5,000 of the unencumbered appropriated balance between classifications of expenditure within a division. Transfers exceeding \$5,000 must be approved by the City Manager. A transfer may not be made from the unencumbered appropriated balance in the Personnel Services classification of expenditure. Any revision that alters total expenditures of any department must be approved by the City Council.

AMENDMENT BY CITY COUNCIL BEFORE ADOPTION

1. After public hearings, the City Council may adopt the budget with or without amendment. It may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

RESERVES AND FUND BALANCE

Fund Balance is defined as the assets of a fund less liabilities, as determined at the end of each fiscal year.

1. The City will establish reserves for replacement of facilities and equipment.

CITY OF HEATH

FINANCIAL POLICIES AND PRACTICES

2. The City will avoid utilizing fund balances for operational expenditures.
3. The City will strive to maintain fund balance as a percent of operating expenses in the General Fund and General Debt Service Fund and net assets as a percent of operating expenses in the Water/Wastewater Utility Fund and the Sanitation Fund in accordance with the following table:

In order to achieve the objectives of this policy, the following guidelines shall be adhered to:

- A designated fund balance shall be maintained as of October 1 of each year equal to 25% of that year's budgeted expenditures for both the General and Utility Funds.
- As part of the annual budget process, the Finance Director will estimate and prepare a projection of the year-end designated fund balances. Such projection will include an analysis of trends in fund balance levels on a historical and future projection basis. The Finance Director shall present the findings to the City Council as part of the budget review process for the ensuing fiscal year.
- Any anticipated balance in excess of the designated General and Utility Fund Balances may be budgeted to reduce the ensuing year's property tax levy and/or utility rates or may be allocated by the City Council during the course of the fiscal year for special projects.
- The City Council may declare a fiscal emergency and withdraw any amount of the designated General and Utility Fund Balances for purposes of addressing the fiscal emergency. Any such action must also provide for necessary appropriations to restore the designated fund balance to the required balance within a three-year period.

LONG-TERM FINANCIAL PLAN

1. The City will establish and maintain a long-term plan that considers future projects, new revenues, anticipated expenditures, and the City's goals.
2. The annual budget shall be prepared in conjunction with the long-term financial plan's goals and objectives.
3. The City will update replacement and maintenance plans annually and incorporate them into the long-term plan.

FINANCIAL REPORTING

1. The Finance Director shall submit to the City Council at its second formal meeting each month the financial condition of the City by budget items, budget estimates versus actuals for the preceding month and for the fiscal year to date.
2. The Finance Director shall submit to the City Manager, Mayor, and City Council a quarterly investment report. The investment report will include summarized investment strategies employed in the most recent quarter and a description of the portfolio in terms of investment securities, maturities, and investment rate of return for the quarter.
3. A Comprehensive Annual Financial Report (CAFR) shall be prepared at the end of each fiscal year. The report shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall include an opinion from an independent certified public accountant designated by the City Council. The CAFR shall be made available for public inspection and shall become part of the records of the City. The results of the audit will be presented to the City Council no later than March 31 of the following year.
4. The City will strive to receive and retain the Certificate of Achievement for Excellence in Financial Reporting for its CAFR and the Distinguished Budget Presentation for its annual budget document which are awarded annually by the Government Finance Officers Association of the United States and Canada (GFOA).

CITY OF HEATH

FINANCIAL POLICIES AND PRACTICES

5. Every five years, the City will issue requests for proposal to choose an auditor.

BASIS OF ACCOUNTING

1. The City will account for City finances in accordance with generally accepted accounting principles established by the Governmental Accounting Standards Board.

2. The City uses the modified accrual basis of accounting for the City's general government activities:

- Revenues under the modified accrual basis are recognized when they are measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

- Expenditures are recognized when the related fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which are recorded when due.

3. The City uses the accrual basis of accounting for the City's enterprise activities:

- Revenues and expenses are recognized when they occur regardless of the timing of related cash flows.

4. The City will implement and maintain encumbrance accounting whereby purchase orders are utilized to reserve a portion of the annual budgeted appropriations for future payment when due.

OPERATING POLICY

1. Assets will be safeguarded by properly classifying, recording, and tagging each asset. An inventory of assets will be maintained and include the description, cost, date of acquisition, department, location and asset identification number. Periodic inventory inspections of assets shall be conducted. Assets will be capitalized when they meet the dollar minimum of \$10,000 and have a useful life of more than one year. For constructed assets the criteria apply to the completed project.

2. The City Manager is authorized to write off bad debt accounts which have been delinquent for more than 120 days. These accounts will be aggressively pursued for collection by any lawful and available means.

3. Rates for water, sewer, and sanitation enterprise activities shall be maintained at levels sufficient to ensure that annual revenues will be available to pay all direct and indirect costs of the enterprise activities, including costs of operations, capital improvements, maintenance, and principal and interest requirements on outstanding debt.

4. In accordance with State law, all uncontested invoices will be paid within 30 days of proper receipt.

5. The City will use due caution in analyzing material incentives that are used to encourage development. A cost/benefit analysis will be performed as part of the evaluation. The City will periodically review the tax abatement policy and perform routine audits on companies receiving tax abatements.

REVENUES

1. The revenue projections will be made conservatively in order that actual revenues should meet or exceed the budgeted revenues for the year.

2. The City will aggressively pursue revenue collection to assure that collectible funds due the City are received in a timely manner.

CITY OF HEATH

FINANCIAL POLICIES AND PRACTICES

3. The City will apply for Federal and State grants that meet City objectives and are cost beneficial. Departments will oversee daily operations of grant programs, monitor performance and compliance, and keep the Finance division informed of grant-related plans and activities. Grant funding must be authorized by City Council.
4. The City will investigate potential new revenue sources, including the capture of user fees.
5. The City will strive to obtain franchise agreements that incorporate a franchise or rental fee with all public utilities. The fee structure will be similar to other cities in the area and allowed by the Public Utility Commission.
6. Interest earned from investments will be distributed among the funds in accordance with the equity balance of the fund from which the money was provided to be invested.
7. Impact fees will be recorded as revenue at the time of assessment.

INVESTMENT POLICY

Investments made by the City will be made in compliance with the City of Heath Investment Policy. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all State of Texas statutes and City ordinances. The primary objectives, in priority order, of the City's investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective the City will diversify its investments by investing funds among a variety of securities offering independent returns and financial institutions.
2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
3. Public Trust: All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officers shall avoid any transaction that might impair public confidence in the City's ability to govern effectively.
4. Yield: The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and cash flow needs. The City's portfolio shall be designed with the objective of regularly meeting or exceeding the average rate of return on U. S. Treasury Bills at a maturity level comparable to the City's weighted average maturity in days. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

CITY OF HEATH

FINANCIAL POLICIES AND PRACTICES

DEBT ISSUANCE POLICY

1. General Obligation Bonds: The City shall have the power to borrow money on the credit of the City and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All such bonds shall be issued in conformity with the laws of the State of Texas.

2. Revenue Bonds: The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending, or repairing public utilities, recreational facilities or any other self-liquidating function not prohibited by the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas.

3. Bonds Incontestable: All bonds of the City having been issued and sold and having been delivered to the purchaser thereof shall thereafter be incontestable and all bonds issued to refund in exchange for outstanding bonds previously issued shall and after said exchange, be incontestable.

4. Use of Bond Funds: Any and all bond funds approved by a vote of the citizens of Heath will be expended only for the purposes stated in the bond issue.

5. Certificates of Obligation: All certificates of obligation issued by the City shall be approved by ordinance and issued in accordance with the laws of the State of Texas.

**CITY OF HEATH
STRATEGIC PLAN**

QUALITY OF LIFE

Strategic Plan		
Strategy A: Quality of Life		
<i>Committed to prudent, low density residential growth conducive for recreational, cultural and social opportunities; supporting neighborhood and community events while enjoying a lower tax rate and crime rate.</i>		
Goal		
Incorporate retail development with unique layout amenities to compliment residential characteristics for green space.		
Objective		
3-5 years	Review comprehensive plan specifying implementation strategy, land use strategy, transportation strategy and retail development stipulations.	
Performance Measures:		
	2007	2008
Average Home Value	\$ 354,640	\$ 377,833
Certified Tax Assessed Value Total	905,467,302	\$ 1,005,177,768
Maintained number of park acres	15	15
Number of Offenses	97	*
Tax Rate	0.3433	0.3433
* <i>Statistic based on the calendar year. Available 12/31/08</i>		

**CITY OF HEATH
STRATEGIC PLAN**

COMMUNITY DEVELOPMENT

Strategic Plan		
Strategy B: Community Development		
<i>Encourage upscale commercial, retail and professional development that embraces a well-designed neighborhood encompassing green space and lower density.</i>		
Goal		
Detail clarification of the development process while continuing to raise development standards; maintain a low density, rural character; maximize commercial and retail zoning opportunities; allow for housing types other than single-family on a limited		
Objective		
1-5 years	Complete Terry Park construction	
1-5 years	Monitor and forecast demographic changes including social and socio-economic evolutions.	
1-5 years	Evaluate housing type restrictions	
3-5 years	Review comprehensive plan specifying implementation strategy, land use strategy, transportation strategy and retail development stipulations.	
Performance Measures:		
Measures:	2007	2008
Developer Impact Fees	\$ 180,000	\$ 190,000
Improved commercial/acre property value	100,000	110,000
Improved residential/acre property value	80,000	190,000
Rockwall County Property Count	3,346	3,510

**CITY OF HEATH
STRATEGIC PLAN**

ORGANIZATIONAL DEVELOPMENT

Performance Measures

Strategy C: Organizational Development

Manage resources to recruit and retain staff who adhere to the desired highest standards of professionalism, expertise, and customer service; continually striving to proficiently deliver services to the citizenry.

Goal

Demonstrate commitment to employee growth and development; set and communicate expectations for workload; reward outstanding involvement and achievement; provide market competitive compensation.

Objective

- 1-5 years Continually provide training to enhance professional development
- 1-5 years Utilize performance evaluations to promote communication, expectations and outstanding achievement.
- 1-5 years Recognize employees who exemplify the City's vision, and values.
- 1-5 years Annual pay adjustments inline with general economic trends
- 3-5 years Review market compensation survey

Performance Measures:

	FY 2007	FY 2008
Measures:		
Turnover Rate	26%	15%
Average Workers' Compensation claims per employee	3%	2%
Market Competitive Compensation - % of Employees at or above 60% market	100%	100%

**CITY OF HEATH
STRATEGIC PLAN**

FINANCIAL MANAGEMENT

Performance Measures		
Strategy D: Financial Management		
<i>Allocate resources to responsibly manage public funds and debt in accordance with the Public Funds Investment Act; maintain and improve cooperative efforts of outside entities to provide timely, accurate reporting.</i>		
Goal		
Utilize technology to process financial statements and reporting efficiently; examine and implement best practices to respond to annual audit recommendations; protect and enhance the City's credit rating; ensure that key policy decisions are not prohibited by financial challenges or emergencies.		
Objective		
1-5 years Maximize use and capabilities of the centralized financial management system.		
1-5 years Review financial policies and adjust as appropriate		
1-5 years Monitor and improve key credit criteria		
1-5 years Maintain key operating reserves		
Performance Measures:		
	FY 2007	FY 2008
Measures:		
Bond Rating (General Obligation and Certificates of Obligation):		
Moody's Investors Service	A2	A2
Fitch	AA-	AA-
Standard and Poors	A	A
# of Audit Findings	2	Not Available
CAFR Award	N/A	N/A
Fund Balance % - Governmental Funds	31%	31%
Fund Balance % - Enterprise Funds	26%	27%

**CITY OF HEATH
STRATEGIC PLAN**

PUBLIC SAFETY

Performance Measures

Strategy E: Public Safety

Supply highly trained personnel with the appropriate resources to continually improve safety, efficiency and security throughout the community.

Goal

Continue to implement education opportunities that involve the public with all facets of public safety; maintain a high quality emergency response system; continually foster a safe neighborhood felt by all in the community.

Objective

- 1-5 years Increase city outreach through safety fairs, school resource officers, citizen publications and media relations.
- 1-5 years Formation and utilization of a citizen volunteer support for public safety incidents
- 1-5 years Receive lower Insurance rating
- 1-5 years Ensure priority calls response time remains low
- 1-5 years Replace aging fire apparatus on an ongoing rotation
- 1-5 years Exceed training minimum per discipline average per year
- 1-5 years Maintain quality of life with a low crime incident rate through minimum staffing requirements of NFPA and TCFP

Performance Measures:

	2006	2007	2008
Measures:			
Crime Rate per 100,000	1,818.20	1,335.50	*
Insurance Rating	5	5	5
Training per discipline average per year	20	20	20
Average Response Time per dispatched call (minutes)	N/A	5.04	5.04

** Statistic based on the calendar year. Available 12/31/08*

**CITY OF HEATH
STRATEGIC PLAN**

INFRASTRUCTURE

Performance Measures

Strategy F: Infrastructure

Allocate resources to appropriately and efficiently maintain existing infrastructure while analyzing new development to enhance exceptional reputation.

Goal

Continue to maintain high aesthetic standards implemented through the organization of the Capital Improvement Program (CIP) to the upscale image throughout the community; construct municipal facilities to effectively accommodate needs and services; coordinate the placement of underground utility lines.

Objective

- 1-5 years Update CIP annually
- 1-5 years Monitor roadway integrity for continual improvement using Pavement Condition Index (PCI)
- 1-5 years Re-evaluate Storm Water Management Program
- 5-10 years Design and construct a new municipal complex

Performance Measures:

	2007	2008
Measures:		
Average system water pressure	50	50
Public Improvement assets/value of City:		
By population	\$ 8,399	\$ 8,188
Total Facility Square Feet	21,635	21,635
Sewer in-flow/infiltration (miles 1/1 inspection/correction)	10	15

**CITY OF HEATH
STRATEGIC PLAN**

TRANSPORTATION

Performance Measures		
Strategy G: Transportation		
<i>Support local and regional planning, development, and maintenance of a comprehensive transportation network.</i>		
Goal		
Continually monitor and modify the transportation route to provide citizens with the optimum type, mode and expediency of travel; examine and utilize multimodal forms of transportation in appropriate areas of development while ensuring high quality landscaping and illumination in conjunction with all modes.		
Objective		
1-5 years	Update transportation study.	
1-5 years	Develop a system to monitor traffic movement and survey user satisfaction.	
1-5 years	Review trail system plan to connect major areas.	
1-5 years	Review Master Plan addressing sidewalk, landscape and illumination requirements for all transportation corridors.	
1-5 years	Continue to encourage TXDOT extension of Highway FM 740 (Phase I and II); and FM549.	
Performance Measures:		
Measures:	2007	2008
Average Pavement Condition Index (Estimated Standard of Correction 5.5)	5.5	5.75
Cost of Lane mile per PMS (Pavement Management System) based on one mile pavement width 10 f	116K	231K
Lane Miles Rehabilitated	1.75	2.00

**CITY OF HEATH
STRATEGIC PLAN**

DELIVERY OF SERVICES

Performance Measures		
Strategy H: Delivery of Services		
<i>Continually evaluate efficiency methods and standards for delivering high quality services and allocating City resources to meet the current and future community needs.</i>		
Goal		
Maintain or enhance City staffing levels to effectively and efficiently provide necessary core services; utilize best practices and methods to identify core services; utilize customer centered technology; develop and maintain public engagement in development and delivery of programs and services.		
Objective		
1-5 years	Define core City services to be provided	
1-5 years	Analyze processes to included technology to increase efficiency for customers and employees (i.e. online bill payment, real-time updates, etc.)	
1-5 years	Establish city-wide customer survey	
1-5 years	Utilize customer feedback system	
Performance Measures:		
	FY 2007	FY 2008
Measures:		
Number of Employees	39	46
Number of Water Customers	1,789	1806
Payments processed online	0	475
Payments processed in-house	23,909	25,437
Number of Rereads requested	24	37



CITY OF HEATH

FINANCIAL SUMMARIES

Revenue projections were conservative in nature. Economic downturn uncertainty, historical trend analysis and projection techniques were applied to derive revenue estimates.

Expenditure projections were, likewise, affected by the economy and CPI index. Fuel increases and product needs susceptible to fluctuations in pricing were projected to reflect uncertainty. Expenditures were estimated using historical trend analysis with 3-10% additional rising costs included.

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Basic Assumptions

Maintain at least 25% fund balance.

Interest Revenue is down significantly from prior year due to a decrease in interest rates.

Annual salary increase budgeted at 3% compared to a 4.48% CPI for the 12 month period ending May 2008.

Healthcare rate increase budgeted at 10%.

For comparative purposes, note that telecommunications has been budgeted at the department level in the General and Utility Funds instead of in the Technology Fund.

The Technology Fund has been closed and Fund Balance allocated to the General Fund and Utility Fund.

Long term Planning

Replace 3 DPS vehicles in FY 09-10 due to deferral of one vehicle in FY 08-09.

Hand-held Meter Reader system.

Covered Parking for Equipment.

Security cameras and monitoring for City Hall and Operations Center.

Construction of New City Hall/Towne Centre.

To meet NFPA standards, DPS staff will need to be increased by 1 to 2 positions per shift over the next five years.

Replacement of the Fire truck.

Replacement of the Brush truck.

Addition of Fire Marshal/Fire Inspector position.

Filling vacant Finance Department position.

Convert part-time Public Works position to full-time to assist in park maintenance.

Increase sewer service.

Streets - construction and repair/maintenance.

Replace administration vehicle.

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Budget Summary	All Funds			
	<i>Projected Beginning Fund Balance</i>	<i>Proposed Revenue & Financing Sources</i>	<i>Proposed Expenditures & Financing Uses</i>	<i>Budgeted Ending Fund Balance</i>
	<i>10/1/2008</i>	<i>2008-2009</i>	<i>2008-2009</i>	<i>9/30/2008</i>
Summary of all Funds				
Governmental Operating Funds				
General Fund	2,647,152	4,631,779	4,628,820	2,650,110
Debt Service Fund	974,047	827,557	1,235,709	565,895
Total Governmental Operating	3,621,199	5,459,336	5,864,530	3,216,005
Enterprise Funds				
Water Utilities Fund	1,137,628	4,257,850	4,259,414	1,136,063
Solid Waste Fund	20,136	472,000	467,700	24,436
Total Enterprise Funds	1,157,763	4,729,850	4,727,114	1,160,499
Total Operating Funds	4,778,962	10,189,186	10,591,644	4,376,505
Component Units				
HEDC	806,767	195,000	430,418	571,349
HMBC	745,719	195,000	77,460	863,259
Total Component Units	1,552,486	390,000	507,878	1,434,608
Total of all Funds	6,331,448	10,579,186	11,099,522	5,811,112

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

General Fund Sources and Uses	Summary				
	<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
Sources of Funds					
<i>Beginning Resources</i>	2,650,801	2,567,520	2,567,520	2,647,152	2,647,152
<i>Current Revenues</i>					
Property Tax Revenue	2,559,936	2,834,235	2,850,086	3,041,429	3,041,429
Administrative Revenue	991,941	1,216,950	950,049	989,520	989,520
Permit & Fee Revenue	220,459	240,800	363,400	253,150	253,150
Police & Court Revenue	227,758	227,630	215,105	239,430	239,430
Fire Department Revenue	48,000	48,000	48,000	48,000	48,000
Park Department Revenue	43,095	17,000	128,050	13,050	13,050
Other Sources	213,160	87,100	43,550	47,200	47,200
Total - Current Revenue	4,304,349	4,671,715	4,598,239	4,631,779	4,631,779
Total Sources of Funds		7,239,235	7,165,759	7,278,931	7,278,931
Uses of Funds					
<i>Current Expenditures</i>					
2 Streets Division	753,066	412,425	381,402	359,155	359,155
4 Parks Division	241,029	165,400	161,810	115,573	115,573
6 Engineering & Inspections Division	330,352	485,675	403,455	422,701	422,701
8 Municipal Court Division	98,849	85,300	82,722	93,490	93,490
9 Public Safety Division	1,884,376	2,243,200	2,132,238	2,478,828	2,478,828
40 City Council Division	37,911	47,250	44,100	40,850	40,850
43 City Secretary Division	106,109	113,850	105,669	122,982	122,982
46 City Attorney Division	30,166	47,500	37,500	40,000	40,000
52 City Manager Division	303,685	288,300	280,691	287,704	287,704
55 Finance Division	239,863	279,665	254,621	251,614	251,614
60 Non-Divisional	362,222	736,900	634,399	415,923	415,923
Total Current Expenditures	4,387,629	4,905,465	4,518,608	4,628,820	4,628,820
Ending Resources	2,567,520	2,333,770	2,647,152	2,650,110	2,650,110
<i>Intended for Debt Service</i>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<i>Park Donations</i>			230,000	230,000	230,000
Unreserved	1,567,520	1,333,770	1,417,152	1,420,110	1,420,110
Revenue vs. Expenditures - Surplus/(Deficit)	(83,281)	(233,750)	79,631	2,959	2,959

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Revenue		General Fund				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
<i>General Fund Revenue Detail</i>						
4001	Ad Valorem Taxes	2,452,944	2,744,210	2,725,001	2,928,344	2,928,344
4002	Penalty & Interest	40,745	40,000	50,000	48,000	48,000
4003	Tax Certificate Fees	35	25	85	85	85
4004	Ad Valorem Delinquent Taxes	66,212	50,000	75,000	65,000	65,000
	<i>Total - Property Tax Revenue</i>	<i>2,559,936</i>	<i>2,834,235</i>	<i>2,850,086</i>	<i>3,041,429</i>	<i>3,041,429</i>
4101	Sales Tax	339,570	350,000	360,000	360,000	360,000
4102	Mix Drink Tax	2,798	2,300	2,300	2,300	2,300
4103	Franchise Agreements	358,953	400,000	400,000	409,000	409,000
4104	Civic Center Rentals	1,455	1,750	1,663	1,650	1,650
4105	Rush Creek Boat Slips	2,150	0	0	0	0
4106	Interest Earned	146,213	165,000	130,000	60,000	60,000
4107	Other Revenue	27,552	135,000	40,000	35,000	35,000
4110	Tower Lease	0	0	9,000	51,000	51,000
4114	New Development Electric	13,517	20,000	486	5,000	5,000
4115	Rezoning Application Fees	10,002	7,500	2,000	2,500	2,500
4116	Conditional Use Permits	875	400	0	0	0
4117	Plat Fees	11,338	10,000	4,500	3,000	3,000
4118	New Development - 2.5% Fee	77,281	100,000	0	20,000	20,000
4120	Takeline Lease	0	25,000	0	40,000	40,000
4160	Collection Fee Revenue	238	0	100	70	70
	<i>Total - Administrative Revenue</i>	<i>991,941</i>	<i>1,216,950</i>	<i>950,049</i>	<i>989,520</i>	<i>989,520</i>
4201	Building Permits	204,195	235,000	340,000	235,000	235,000
4202	Inspection Fees	12,329	800	800	800	800
4203	Code Enforcement Fees	710	1,000	7,000	1,150	1,150
4204	OSSF Permit Fees	3,200	4,000	7,100	6,200	6,200
4205	Certificate of Occupancy Fees	25	0	0	0	0
4209	Contractor Registration Fee	0	0	8,500	10,000	10,000
	<i>Total - Permits & Fee Revenue</i>	<i>220,459</i>	<i>240,800</i>	<i>363,400</i>	<i>253,150</i>	<i>253,150</i>
4300	Judicial Support Fund	184	200	200	200	200
4301	Municipal Court Fines	63,149	50,000	45,000	50,000	50,000
4302	RISD Police Officer	133,562	160,000	160,000	170,000	170,000
4303	Animal Impound Fees	1,270	1,500	1,500	1,500	1,500
4304	Animal Registration Fees	1,322	1,500	1,500	1,500	1,500
4306	Police Report Fees	86	100	100	100	100
4307	Time Payment Fee Revenue	659	800	800	800	800
4308	Court Building Security	1,216	1,250	1,250	1,250	1,250
4309	Municipal Court Technology Fund	1,593	1,500	1,700	1,500	1,500
4311	Judicial Sys. Efficiency	73	100	100	100	100
4313	Police Donations	21,100	7,500	0	0	0
4315	TLFTA Fees	1,449	1,000	500	300	300

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Revenue		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
				<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund Revenue Detail</i>						
4316	LEOSE Training	1,687	1,750	1,925	1,750	1,750
4330	Juvenile Case Manager Fee	378	400	500	400	400
4331	Court Appointed Books	30	30	30	30	30
4340	Alarm Registration Fee	0	0	0	10,000	10,000
	<i>Total - Police & Court Revenue</i>	<i>227,758</i>	<i>227,630</i>	<i>215,105</i>	<i>239,430</i>	<i>239,430</i>
4401	Rockwall County Fire Runs	48,000	48,000	48,000	48,000	48,000
	<i>Total - Fire Department Revenue</i>	<i>48,000</i>	<i>48,000</i>	<i>48,000</i>	<i>48,000</i>	<i>48,000</i>
4852	Transfer from Solid Waste Fund	0	87,100	43,550	47,200	47,200
4860	External Contributions	213,160	0	0	0	0
	<i>Total - Other Sources</i>	<i>213,160</i>	<i>87,100</i>	<i>43,550</i>	<i>47,200</i>	<i>47,200</i>
4901	Park Donations	28,500	8,500	115,000	0	0
4920	Special Event Revenue	8,080	3,500	8,050	8,050	8,050
4930	Park User Fees	6,515	5,000	5,000	5,000	5,000
	<i>Total - Park Department Revenue</i>	<i>43,095</i>	<i>17,000</i>	<i>128,050</i>	<i>13,050</i>	<i>13,050</i>
	<i>Total - General Fund Revenue</i>	<i>4,304,349</i>	<i>4,671,715</i>	<i>4,598,239</i>	<i>4,631,779</i>	<i>4,631,779</i>

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Streets Division		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for Streets Division</i>						
502-101	Salaries	63,673	69,900	63,000	73,200	73,200
502-102	Health Insurance	12,793	12,600	11,000	14,986	14,986
502-103	Workers' Comp Insurance	1,257	3,100	2,911	4,800	4,800
502-104	Overtime	3,611	6,000	6,000	6,100	6,100
502-105	FICA	5,054	5,700	5,200	6,200	6,200
502-106	Retirement (TMRS)	7,717	9,000	8,100	8,200	8,200
502-107	Unemployment	0	400	0	400	400
	<i>Total - Personnel Services</i>	<i>94,104</i>	<i>106,700</i>	<i>96,211</i>	<i>113,886</i>	<i>113,886</i>
502-201	Electric Service	80,347	90,000	100,000	96,000	96,000
502-204	Telecommunications	868	1,100	0	1,100	1,100
502-220	Office Supplies	394	500	128	500	500
502-221	Postage & Freight	330	200	252	244	244
502-222	Printing & Photo	197	100	59	100	100
502-230	Dues/Subscriptions/Publication	0	500	0	500	500
502-231	Conferences & Training	60	1,000	27	1,000	1,000
502-232	Travel, Meals & Lodging	127	500	0	500	500
502-233	Medical Services	49	100	0	100	100
502-234	Uniforms	553	1,000	1,004	1,000	1,000
502-240	Subcontractor Repairs	9,581	5,000	9,459	10,000	10,000
	<i>Total - Supplies & Services</i>	<i>92,507</i>	<i>100,000</i>	<i>110,930</i>	<i>111,044</i>	<i>111,044</i>
502-311	Legal Publications/Advertising	764	1,000	324	1,000	1,000
502-342	Professional Fees/Consultants	4,260	5,000	5,000	5,000	5,000
502-343	Computer Maintenance Svcs	3,175	0	0	0	0
502-344	Engineering	42,160	18,000	16,000	10,000	10,000
502-353	Mowing Lot Expense	2,345	500	5,000	3,000	3,000
502-355	Landscape Maintenance	0	12,000	12,000	7,000	7,000
502-360	Other Operational Supplies	70	1,000	1,861	0	0
502-361	Storm Water Management	5,945	21,000	13,966	16,000	16,000
502-370	Maintenance & Repair Parts	1,643	1,500	1,300	1,500	1,500
502-399	Miscellaneous Expense	250	250	385	250	250
	<i>Total - Operational Items</i>	<i>60,612</i>	<i>60,250</i>	<i>55,836</i>	<i>43,750</i>	<i>43,750</i>
502-415	Hand Tools	468	1,500	1,200	1,500	1,500
502-420	Drainage Repairs & Improvement	112,893	20,000	15,000	10,000	10,000
502-430	Street Repairs	218,137	90,000	89,295	50,000	50,000
502-431	Street Sign Repair & Maintenance	9,475	7,500	4,105	4,500	4,500
502-432	Sidewalk Maintenance	0	2,000	0	3,000	3,000
502-440	Equipment Repair & Maintenance	8,171	3,000	1,000	3,000	3,000
502-441	Auto Repair & Maintenance	378	2,500	662	2,500	2,500
502-442	Gas, Oil & Fuel	2,405	2,500	2,000	5,000	5,000
502-443	Structure Repair & Maintenance	1,380	1,225	3,500	1,225	1,225
502-450	Machinery/Equipment Rental	3,604	5,000	1,662	5,000	5,000
502-451	Street Improvements	1,420	0	0	0	0
	<i>Total - Materials & Equipment</i>	<i>358,332</i>	<i>135,225</i>	<i>118,425</i>	<i>85,725</i>	<i>85,725</i>

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Streets Division		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for Streets Division</i>						
502-501	Office Furniture/Fixtures/Equip	1,598	250	0	250	250
502-502	Computer Equipment	(12)	0	0	2,500	2,500
502-512	Buildings	44,208	10,000	0	2,000	2,000
502-513	Land	101,718	0	0	0	0
	Total - Capital Outlay	147,511	10,250	0	4,750	4,750
	Total - Streets Division	753,066	412,425	381,402	359,155	359,155

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

Parks Division		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
				<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for Parks Division</i>						
504-101	Salaries	35,532	31,400	31,922	33,400	33,400
504-102	Health Insurance	6,129	6,600	25,798	16,712	16,712
504-103	Workers' Comp Insurance	1,887	1,100	1,399	1,672	1,672
504-104	Overtime	608	4,100	1,860	2,000	2,000
504-105	FICA	2,862	2,500	2,436	2,800	2,800
504-106	Retirement (TMRS)	3,743	4,200	4,831	3,700	3,700
504-107	Unemployment	0	300	0	300	300
504-109	Temporary Help	0	5,000	0	4,800	4,800
	<i>Total - Personnel Services</i>	<i>50,762</i>	<i>55,200</i>	<i>68,245</i>	<i>65,384</i>	<i>65,384</i>
504-201	Electric Service	7,327	2,000	1,000	2,000	2,000
504-203	Water Service	26	1,500	1,000	0	0
504-204	Telecommunications	1,083	1,100	0	3,995	3,995
504-212	Claims & Damage	225	0	0	0	0
504-220	Office Supplies	303	0	300	0	0
504-221	Postage & Freight	388	300	300	344	344
504-222	Printing & Photo	474	500	300	500	500
504-230	Dues/Subscriptions/Publication	612	150	0	150	150
504-231	Conferences & Training	20	500	0	500	500
504-232	Travel, Meals & Lodging	(100)	0	0	0	0
504-233	Medical Services	0	150	136	150	150
504-234	Uniforms	853	1,250	1,800	1,250	1,250
504-240	Subcontractor Repairs	1,700	2,000	0	2,000	2,000
	<i>Total - Supplies & Services</i>	<i>12,910</i>	<i>9,450</i>	<i>4,836</i>	<i>10,889</i>	<i>10,889</i>
504-311	Legal Publications/Advertising	308	300	0	300	300
504-330	Special Events	11,296	15,000	15,000	10,000	10,000
504-342	Professional Fees/Consultants	587	3,000	1,000	1,000	1,000
504-344	Engineering	1,000	1,000	0	1,000	1,000
504-350	Park Equipment Maintenance	411	3,000	1,000	3,000	3,000
504-353	Recreation Programming	1,000	2,750	1,000	1,000	1,000
504-355	Park Landscape Maintenance	1,582	2,000	2,000	2,000	2,000

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Parks Division		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
				<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for Parks Division</i>						
504-360	Other Operational Supplies	53	0	0	0	0
504-370	Maintenance & Repair Parts	4,098	3,000	1,500	3,000	3,000
504-399	Miscellaneous Expense	30	0	0	0	0
	<i>Total - Operational Items</i>	20,366	30,050	21,500	21,300	21,300
504-415	Hand Tools	710	1,500	1,500	1,500	1,500
504-440	Equipment Repair & Maintenance	3,108	1,000	1,292	1,000	1,000
504-441	Auto Repair & Maintenance	372	1,000	1,270	1,000	1,000
504-442	Gas, Oil & Fuel	5,338	3,200	8,000	4,500	4,500
504-444	Chemicals	171	0	975	0	0
	<i>Total - Materials & Equipment</i>	9,700	6,700	13,037	8,000	8,000
504-501	Office Furniture/Fixtures/Equip	1,365	0	0	0	0
504-504	Other Equipment	0	0	126	0	0
504-512	Buildings	44,208	0	0	0	0
504-513	Land Acquisition	101,719	0	0	0	0
504-517	Land Improvements	0	0	0	10,000	10,000
504-520	Capital	0	64,000	54,065	0	0
	<i>Total - Capital Outlay</i>	147,291	64,000	54,191	10,000	10,000
	<i>Total - Parks Division</i>	241,029	165,400	161,810	115,573	115,573

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Engineering & Inspections Division		General Fund				
	<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>	
	<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>	
		<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	
<i>General Fund expenditures authorized for Engineering & Inspections Division</i>						
506-101	Salaries	189,092	271,500	215,500	255,500	255,500
506-102	Health Insurance	23,182	41,200	35,600	51,948	51,948
506-103	Workers' Comp Insurance	4,246	2,000	2,718	2,285	2,285
506-104	Overtime	2,869	4,100	1,646	1,600	1,600
506-105	FICA	14,094	21,300	16,100	19,900	19,900
506-106	Retirement (TMRS)	20,912	34,100	27,350	27,900	27,900
506-107	Unemployment	0	1,000	0	1,000	1,000
	<i>Total - Personnel Services</i>	<i>254,394</i>	<i>375,200</i>	<i>298,915</i>	<i>360,133</i>	<i>360,133</i>
506-204	Telecommunications	1,129	1,500	200	2,211	2,211
506-220	Office Supplies	6,330	1,500	5,432	1,500	1,500
506-221	Postage & Freight	526	500	523	544	544
506-222	Printing & Photo	2,390	3,000	1,500	3,000	3,000
506-230	Dues/Subscriptions/Publication	1,057	900	1,849	900	900
506-231	Conferences & Training	1,984	2,050	3,433	2,050	2,050
506-232	Travel, Meals & Lodging	1,730	2,300	1,778	2,300	2,300
506-233	Medical Services	0	450	0	450	450
506-234	Uniforms	245	775	956	775	775
	<i>Total - Supplies & Services</i>	<i>15,392</i>	<i>12,975</i>	<i>15,671</i>	<i>13,730</i>	<i>13,730</i>
506-311	Legal Publications/Advertising	2,314	3,000	859	3,000	3,000
506-342	Professional Fees/Consultants	6,541	7,000	0	7,000	7,000
506-344	Engineering	1,886	27,000	27,100	10,000	10,000
506-349	Contract Inspections	19,015	15,000	15,540	5,000	5,000
506-355	Contract Drafting	12,790	10,000	5,588	10,000	10,000
506-399	Miscellaneous Expense	3,385	3,000	858	3,000	3,000
	<i>Total - Operational Items</i>	<i>45,931</i>	<i>65,000</i>	<i>49,944</i>	<i>38,000</i>	<i>38,000</i>
506-415	Hand Tools	123	500	400	500	500
506-441	Auto Repair & Maintenance	817	1,000	744	1,000	1,000
506-442	Gas, Oil & Fuel	6,154	5,500	8,000	6,500	6,500
506-443	Structure Repair & Maintenance	791	0	837	837	837
	<i>Total - Materials & Equipment</i>	<i>7,884</i>	<i>7,000</i>	<i>9,981</i>	<i>8,837</i>	<i>8,837</i>
506-501	Office Furniture/Fixtures/Equip	487	500	1,781	500	500
506-502	Computer Equipment	6,265	0	0	1,500	1,500
506-503	Mobile Equipment	0	25,000	27,163	0	0
	<i>Total - Capital Outlay</i>	<i>6,752</i>	<i>25,500</i>	<i>28,944</i>	<i>2,000</i>	<i>2,000</i>
	<i>Total - Engineering & Inspections Division</i>	<i>330,352</i>	<i>485,675</i>	<i>403,455</i>	<i>422,701</i>	<i>422,701</i>

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Municipal Court		General Fund				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
<i>General Fund expenditures authorized for Municipal Court Division</i>						
508-101	Salaries	41,141	41,400	44,400	45,900	45,900
508-102	Health Insurance	5,616	6,100	6,000	6,000	6,000
508-103	Workers' Comp Insurance	944	200	348	230	230
508-104	Overtime	50	350	138	200	200
508-105	FICA	3,180	3,300	3,445	3,600	3,600
508-106	Retirement (TMRS)	4,694	5,100	5,625	4,800	4,800
508-107	Unemployment	0	300	0	300	300
	Total - Personnel Services	55,624	56,750	59,957	61,030	61,030
508-204	Telecommunications	0	0	0	1,091	1,091
508-220	Office Supplies	457	400	800	900	900
508-221	Postage & Freight	445	250	910	944	944
508-222	Printing & Photo	950	200	310	400	400
508-230	Dues/Subscriptions/Publication	75	150	282	300	300
508-231	Conferences & Training	870	750	575	300	300
508-232	Travel, Meals, & Lodging	168	1,000	289	200	200
508-251	ETS Credit Card Charges	490	750	900	800	800
	Total - Supplies & Services	0	3,500	4,066	4,935	4,935
508-311	Legal Publications/ Advertising	0	0	0	0	0
508-334	Professional Services/ Judges	4,550	5,000	9,000	9,000	9,000
508-335	Jury Expenses	0	1,000	0	1,000	1,000
508-342	Professional Court Services	11,900	16,800	9,500	16,275	16,275
508-351	State Court Fees	23,449	0	0	0	0
508-352	Warrant Officer Expense	0	500	0	500	500
508-360	Other Operational Supplies	0	250	0	250	250
508-399	Miscellaneous Expense	0	500	200	500	500
	Total - Operational Items	39,899	24,050	18,700	27,525	27,525
508-501	Office Furniture/Fixtures/Equipment	0	1,000	0	0	0
	Total - Capital Outlay	0	1,000	0	0	0
	Total - Municipal Court Division	95,523	85,300	82,722	93,490	93,490

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Public Safety Division		General Fund				
	<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>	
General Fund expenditures authorized for Public Safety Division						
509-101	Salaries	1,005,530	1,195,000	1,180,000	1,288,900	1,288,900
509-102	Health Insurance	136,715	187,500	176,700	216,254	216,254
509-103	Workers' Comp Insurance	16,041	46,000	48,619	68,755	68,755
509-104	Overtime	69,618	60,000	42,000	55,000	55,000
509-105	FICA	80,816	97,200	92,200	103,200	103,200
509-106	Retirement (TMRS)	124,435	156,000	155,270	138,300	138,300
509-107	Unemployment	0	4,000	0	4,100	4,100
509-110	Incentive Compensation	11,771	18,000	15,000	15,000	15,000
509-111	VFD Incentive Compensation	1,280	5,000	1,403	0	0
509-112	PSO Incentive	12,039	0	0	0	0
	Total - Personnel Services	1,458,245	1,768,700	1,711,192	1,889,509	1,889,509
509-201	Electric Service	3,257	0	4,200	3,200	3,200
509-204	Telecommunications	9,312	0	0	22,650	22,650
509-210	Property & Liability Insurance	14,983	0	0	9,850	9,850
509-211	VFD Benefit Ins/Retirement	0	13,500	0	0	0
509-220	Office Supplies	3,837	3,500	4,322	3,800	3,800
509-221	Postage & Freight	855	500	645	744	744
509-222	Printing & Photo	1,299	3,000	3,100	3,000	3,000
509-224	Janitorial Services & Supplies	182	0	0	500	500
509-225	Crime Prevention	3,029	4,500	1,540	4,500	4,500
509-230	Dues/Subscriptions/Publication	4,256	4,900	5,641	5,000	5,000
509-231	Conferences & Training	14,541	18,000	16,040	20,000	20,000
509-232	Travel, Meals, Lodging	1,407	15,000	8,000	15,000	15,000
509-233	Medical Supplies	1,435	2,000	1,100	2,500	2,500
509-234	Uniforms	12,734	17,000	17,000	18,000	18,000
509-235	Heavy Uniform Equipment	15,701	12,000	12,000	18,000	18,000
	Total - Supplies & Services	86,827	93,900	73,588	126,744	126,744
509-311	Legal Publications/Advertising	439	1,000	254	1,000	1,000
509-330	Special Events	4,190	3,500	3,500	3,500	3,500
509-331	Crime Scene Expenses	1,500	2,200	1,200	2,000	2,000
509-332	Radio Maint & Operations	48,513	66,000	45,000	71,000	71,000
509-342	Professional Fees / Consultant	1,671	2,800	975	1,000	1,000
509-346	Jail Services	1,117	5,300	1,300	5,000	5,000
509-347	Communications / Dispatch	47,137	48,000	53,280	68,000	68,000
509-348	Animal Control	40,610	38,500	40,870	42,500	42,500
509-357	EMS Contract Fees	41,850	38,000	32,000	32,000	32,000
509-360	Other Operational Supplies	1,825	3,000	500	3,000	3,000
509-364	Emergency Mgmt Services	0	15,500	13,757	16,000	16,000
509-399	Miscellaneous Expense	3,165	3,000	1,500	3,000	3,000
	Total - Operational Items	192,016	226,800	194,135	248,000	248,000
509-415	Hand Tools	17,730	10,000	1,049	10,000	10,000
509-440	Equipment Repair & Maintenance	4,660	6,300	4,778	6,800	6,800
509-441	Auto Repair & Maintenance	20,591	18,000	27,000	20,000	20,000
509-442	Gas, Oil & Fuel	25,549	26,000	35,000	34,000	34,000
509-443	Structure Repair & Maintenance	3,004	10,000	7,000	5,000	5,000

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Public Safety Division		General Fund				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
General Fund expenditures authorized for Public Safety Division						
<i>Total - Materials & Equipment</i>		<i>71,534</i>	<i>70,300</i>	<i>74,827</i>	<i>75,800</i>	<i>75,800</i>
509-501	Office Furniture/Fixtures/Equip	5,117	6,500	2,500	6,500	6,500
509-502	Computer Equipment	1,325	0	595	18,375	18,375
509-503	Mobile Equipment	2,235	0	1,600	15,000	15,000
509-504	Firefighting Equipment	5,183	6,000	5,000	12,000	12,000
509-511	Police Vehicle Accessory Equip	9,370	30,000	25,200	24,000	24,000
509-512	Animal Shelter	89	0	0	35,900	35,900
509-532	Vehicles	40,865	41,000	43,600	27,000	27,000
509-533	Pistols	11,571	0	0	0	0
<i>Total - Capital Outlay</i>		<i>75,755</i>	<i>83,500</i>	<i>78,495</i>	<i>138,775</i>	<i>138,775</i>
<i>Total - Public Safety Division</i>		<i>1,884,376</i>	<i>2,243,200</i>	<i>2,132,238</i>	<i>2,478,828</i>	<i>2,478,828</i>

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City Council		General Fund				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
<i>General Fund expenditures authorized for City Council Division</i>						
540-220	Office Supplies	434	100	350	350	350
540-221	Postage & Freight	256	250	250	100	100
540-222	Printing & Photo	697	250	0	50	50
540-230	Dues/Subscriptions/Publications	0	50	0	50	50
540-231	Conferences & Training	1,070	8,500	6,400	2,500	2,500
540-232	Travel, Meals, Lodging	5,923	17,600	16,600	7,500	7,500
	<i>Total - Supplies & Services</i>	<i>8,380</i>	<i>26,750</i>	<i>23,600</i>	<i>10,550</i>	<i>10,550</i>
540-204	Telecommunications	0	0	0	5,000	5,000
540-330	Special Events	37	0	0	0	0
540-340	Audit Services	19,500	20,500	20,500	25,300	25,300
540-360	Other Operational Supplies	83	0	0	0	0
	<i>Total - Operational Items</i>	<i>19,620</i>	<i>20,500</i>	<i>20,500</i>	<i>30,300</i>	<i>30,300</i>
540-501	Office Furniture/Fixture/Equipment	9,910	0	0	0	0
	<i>Total - Capital Outlay</i>	<i>9,910</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Total - City Council Division</i>	<i>37,911</i>	<i>47,250</i>	<i>44,100</i>	<i>40,850</i>	<i>40,850</i>

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City Secretary		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for City Secretary Division</i>						
543-101	Salaries	64,642	66,600	66,900	72,600	72,600
543-102	Health Insurance	8,404	10,300	9,300	11,285	11,285
543-103	Workers Comp Insurance	944	300	484	362	362
543-105	FICA	4,667	5,200	4,925	5,600	5,600
543-106	Retirement (TMRS)	7,358	8,200	8,440	7,500	7,500
543-107	Unemployment	0	300	0	300	300
543-109	Temporary Help	0	0	0	0	0
	<i>Total - Personnel Services</i>	<i>86,014</i>	<i>90,900</i>	<i>90,049</i>	<i>97,648</i>	<i>97,648</i>
543-204	Telecommunications	0	0	0	1,091	1,091
543-220	Office Supplies	844	1,200	500	700	700
543-221	Postage & Freight	340	750	400	444	444
543-222	Printing & Photo	978	1,500	500	700	700
543-230	Dues/Subscriptions/Publications	215	500	900	900	900
543-231	Conferences & Training	170	1,000	725	1,000	1,000
543-232	Travel, Meals, Lodging	0	1,000	250	1,000	1,000
	<i>Total - Supplies & Services</i>	<i>2,546</i>	<i>5,950</i>	<i>3,275</i>	<i>5,835</i>	<i>5,835</i>
543-310	Filing Fees	675	2,000	3,600	2,000	2,000
543-311	Legal Publications/Advertising	4,076	4,000	2,400	3,000	3,000
543-320	Elections	4,798	4,000	1,200	11,000	11,000
543-342	Professional Fees/ Consultants	7,960	6,000	4,000	2,500	2,500
543-365	Community Events	17	0	0	0	0
543-370	Maintenance & Repair Parts	0	0	145	0	0
543-399	Miscellaneous Exp.	23	0	0	0	0
	<i>Total - Operational Items</i>	<i>17,549</i>	<i>16,000</i>	<i>11,345</i>	<i>18,500</i>	<i>18,500</i>
543-501	Office Furniture/Fixtures/Equipment	0	1,000	1,000	1,000	1,000
	<i>Total - Capital Outlay</i>	<i>0</i>	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>
	<i>Total - City Secretary Division</i>	<i>106,109</i>	<i>113,850</i>	<i>105,669</i>	<i>122,982</i>	<i>122,982</i>

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City Attorney		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for City Attorney Division</i>						
546-221	Postage & Freight	310	0	0	0	0
	<i>Total - Supplies & Services</i>	<i>310</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
546-311	Legal Publications/Advertising	0	0	0	0	0
546-341	Legal Services	29,857	47,500	37,500	40,000	40,000
	<i>Total - Operational Items</i>	<i>29,857</i>	<i>47,500</i>	<i>37,500</i>	<i>40,000</i>	<i>40,000</i>
	<i>Total - City Attorney Division</i>	<i>30,166</i>	<i>47,500</i>	<i>37,500</i>	<i>40,000</i>	<i>40,000</i>

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City Manager		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for City Manager Division</i>						
552-101	Salaries	154,725	184,500	181,250	191,700	191,700
552-102	Health Insurance	16,633	18,000	20,275	25,642	25,642
552-103	Workers' Comp Insurance	1,415	600	697	959	959
552-104	Overtime	281	500	525	300	300
552-105	FICA	10,437	13,300	12,240	14,700	14,700
552-106	Retirement (TMRS)	17,454	21,100	22,780	19,700	19,700
552-107	Unemployment	0	0	0	500	500
	<i>Total - Personnel Services</i>	<i>200,947</i>	<i>238,000</i>	<i>237,766</i>	<i>253,501</i>	<i>253,501</i>
552-204	Telecommunications	57	100	100	1,909	1,909
552-220	Office Supplies	3,167	4,000	3,500	4,000	4,000
552-221	Postage & Freight	648	1,000	750	794	794
552-222	Printing & Photo	3,443	500	900	500	500
552-230	Dues/Subscriptions/Publication	5,942	6,000	5,000	4,000	4,000
552-231	Conferences & Training	4,153	10,000	10,000	6,000	6,000
552-232	Travel, Meals & Lodging	10,499	17,500	17,500	10,000	10,000
	<i>Total - Supplies & Services</i>	<i>27,909</i>	<i>39,100</i>	<i>37,750</i>	<i>27,203</i>	<i>27,203</i>
552-311	Legal Publications/Advertising	1,060	500	300	500	500
552-312	Newsletter	10,073	0	0	0	0
552-342	Professional Fees/Consultants	45,644	4,000	300	3,000	3,000
552-360	Other Operational Supplies	757	3,000	1,500	1,000	1,000
552-365	Community Events	15,732	0	575	0	0
552-399	Miscellaneous Expense	950	1,500	1,500	1,500	1,500
	<i>Total - Operational Items</i>	<i>74,216</i>	<i>9,000</i>	<i>4,175</i>	<i>6,000</i>	<i>6,000</i>
552-442	Gas, Oil & Fuel	30	200	0	0	0
	<i>Total - Materials & Equipment</i>	<i>30</i>	<i>200</i>	<i>0</i>	<i>0</i>	<i>0</i>
552-501	Office Furniture/Fixtures/Equipment	488	2,000	1,000	1,000	1,000
	Computer Equipment	95	0	0	0	0
	<i>Total - Capital Outlay</i>	<i>583</i>	<i>2,000</i>	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>
	<i>Total - City Manager Division</i>	<i>303,685</i>	<i>288,300</i>	<i>280,691</i>	<i>287,704</i>	<i>287,704</i>

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Finance		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
				<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for Finance Division</i>						
555-101	Salaries	165,019	188,700	180,000	176,300	176,300
555-102	Health Insurance	17,151	21,700	20,316	20,538	20,538
555-103	Workers' Comp Insurance	2,831	700	1,965	889	889
555-104	Overtime	1,654	2,000	1,300	1,600	1,600
555-105	FICA	12,350	14,750	12,600	13,700	13,700
555-106	Retirement (TMRS)	18,267	23,150	21,000	18,300	18,300
555-107	Unemployment	0	800	0	800	800
555-109	Temporary Help				5,000	5,000
	<i>Total - Personnel Services</i>	<i>217,271</i>	<i>251,800</i>	<i>237,181</i>	<i>237,127</i>	<i>237,127</i>
555-204	Telecommunications	0	0	0	1,636	1,636
555-220	Office Supplies	3,057	5,000	2,500	2,500	2,500
555-221	Postage & Freight	605	1,000	1,500	2,000	2,000
555-222	Printing & Photo	1,096	1,000	500	750	750
555-230	Dues/Subscriptions/Publication	2,932	2,000	1,000	1,000	1,000
555-231	Conferences & Training	5,753	7,500	3,500	2,500	2,500
555-232	Travel, Meals & Lodging	6,037	6,000	2,500	1,500	1,500
	<i>Total - Supplies & Services</i>	<i>19,480</i>	<i>22,500</i>	<i>11,500</i>	<i>11,886</i>	<i>11,886</i>
555-310	Filing Fees	273	100	504	600	600
555-342	Professional Fees/Consultants	100	100	0	0	0
555-370	Maintenance & Repair Parts	51	15	0	0	0
555-399	Miscellaneous Expense	135	150	436	500	500
	<i>Total - Operational Items</i>	<i>559</i>	<i>365</i>	<i>940</i>	<i>1,100</i>	<i>1,100</i>
555-501	Office Furniture/Fixtures/Equip	2,553	5,000	5,000	1,500	1,500
	<i>Total - Capital Outlay</i>	<i>2,553</i>	<i>5,000</i>	<i>5,000</i>	<i>1,500</i>	<i>1,500</i>
	<i>Total - Finance Division</i>	<i>239,863</i>	<i>279,665</i>	<i>254,621</i>	<i>251,614</i>	<i>251,614</i>

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Non-Divisional		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>General Fund expenditures authorized for Non-Divisional Division</i>						
560-105	FICA	0	1,000	1,750	1,000	1,000
560-109	Temporary Help	0	13,000	20,000	10,000	10,000
560-110	Incentive Compensation	0	3,500	165	165	165
	<i>Total - Personnel Services</i>	0	17,500	21,915	11,165	11,165
560-201	Electric Service	15,141	15,000	16,500	15,000	15,000
560-202	Gas Service	1,225	1,250	1,700	2,500	2,500
560-203	Water Service	494	750	750	400	400
560-204	Telecommunications	22,135	0	15	22,000	22,000
560-210	Property & Liability Insurance	10,671	11,000	17,350	15,025	15,025
560-220	Office Supplies	686	0	200	0	0
560-221	Postage & Freight	117	0	219	0	0
560-223	Community Center	4,913	5,000	5,000	5,000	5,000
560-224	Janitorial Service & Supplies	14,773	15,000	15,000	16,000	16,000
560-230	Dues/Subscriptions/Publication	648	0	5,250	4,500	4,500
560-233	Medical Services	3	250	0	0	0
560-260	Staff Development	0	0	0	10,000	10,000
	<i>Total - Supplies & Services</i>	70,807	48,250	61,984	90,425	90,425
560-312	Newsletter	0	7,500	7,500	7,500	7,500
560-336	Risk Management Consulting	16,250	8,750	7,500	7,500	7,500
560-337	Human Resources Consulting	56,713	20,000	20,000	10,000	10,000
560-338	Public Relations	0	18,000	18,000	24,000	24,000
560-339	Takeline Administration	0	25,000	3,000	25,000	25,000
560-342	Professional Fees/Consultants	(897)	0	5,000	0	0
560-343	Computer Maintenance Services	0	0	0	41,633	41,633
560-343	Incode Maintenance Services	0	0	0	21,500	21,500
560-343	Licenses, Software, Other	0	0	0	5,700	5,700
560-345	CAD Expense	35,088	40,000	40,000	40,000	40,000
560-355	Landscape Maintenance	1,885	0	0	0	0
560-356	Beautification	404	5,000	1,000	2,000	2,000
560-360	Other Operational Supplies	5,341	5,000	2,500	3,500	3,500
560-370	Maintenance & Repair Parts	344	1,000	2,500	1,000	1,000
560-398	Cash Long or Short	12	0	0	0	0
560-399	Miscellaneous Expense	(2,486)	5,000	11,000	5,000	5,000
	<i>Total - Operational Items</i>	112,654	135,250	118,000	194,333	194,333
560-441	Auto Repair & Maintenance	2,085	1,000	2,000	2,000	2,000
560-442	Gas, Oil & Fuel	435	500	500	500	500
560-443	Structure Repair & Maintenance	8,439	7,500	5,000	7,500	7,500
	<i>Total - Materials & Equipment</i>	10,959	9,000	7,500	10,000	10,000
560-519	Const Project - City Hall	67,644	5,000	5,000	0	0

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Non-Divisional		General Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
560-541	Salary Study Contingency	158	0	0	0	0
560-542	Operational Contingency	0	101,900	0	60,000	60,000
560-502	Computer Equipment	0	0	0	10,000	10,000
	Total - Capital Outlay	67,802	106,900	5,000	70,000	70,000
560-802	Transfer to CIP	0	245,000	245,000	0	0
560-815	Transfer to Technology	100,000	175,000	175,000	40,000	40,000
	Total - Transfers	100,000	420,000	420,000	40,000	40,000
	Total - General Fund Non-Divisional	362,222	736,900	634,399	415,923	415,923

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Sources and Uses		Debt Service Fund				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
<i>Debt Service Fund - Sources and Uses</i>						
Sources of Funds						
	<i>Beginning Resources</i>	1,101,406	1,210,352	1,210,352	974,047	974,047
	<i>Current Revenues</i>					
4001	Ad Valorem Tax	568,215	634,060	632,585	680,057	680,057
4002	Penalty & Interest	10,174	7,500	11,100	7,500	7,500
4004	Ad Valorem Delinquent Taxes	15,660	12,000	18,700	15,000	15,000
4106	Interest Earned	66,997	350,000	293,000	80,000	80,000
	Other (Pids, Assessments, Escrows)	52,196	50,000	48,000	45,000	45,000
	Total - Debt Service Fund Revenue	713,243	1,053,560	1,003,385	827,557	827,557
	Total Sources Of Funds	1,814,649	2,263,912	2,213,737	1,801,604	1,801,604
Uses of Funds						
	<i>Current Expenditures</i>					
520-399	Miscellaneous Expense	4,500	5,000	14,500	12,500	12,500
	Total - Operational Items	4,500	5,000	14,500	12,500	12,500
520-613	2001 GO Bond Principal	0	0	0	0	0
520-614	2001 GO Bond Interest	34,063	34,100	34,063	34,063	34,063
520-615	2001 CO Bond Principal	63,750	66,250	66,250	70,000	70,000
520-616	2001 CO Bond Interest	96,071	94,800	93,373	90,477	90,477
520-617	2004 CO Principal	48,750	58,500	58,500	71,500	71,500
520-618	2004 CO Interest	49,445	47,500	47,481	45,089	45,089
520-619	2004 GO Ref (93,96) - Principal	165,000	170,000	170,000	175,000	175,000
520-620	2004 GO Ref (93,96) - Interest	56,178	50,100	50,048	43,700	43,700
520-621	2004 Fire Truck - Principal	51,310	53,400	53,400	53,400	53,400
520-622	2004 Fire Truck - Interest	8,692	6,650	6,650	6,650	6,650
520-625	Pistol Range - Principal	23,293	14,619	14,619	0	0
520-626	Pistol Range - Interest	3,245	6,517	6,517	6,665	6,665
520-627	2007 Combination-Principal	0	324,584	324,584	277,769	277,769
520-628	2007 Combination-Interest	0	315,416	299,705	348,897	348,897
	Total Current Expenditures	599,797	1,242,436	1,225,190	1,223,209	1,223,209
	Ending Resources	1,210,352	1,016,476	974,047	565,895	565,895
	Revenue vs. Expenditures - Surplus/(Deficit)	108,946	(193,876)	(236,305)	(408,152)	(408,152)

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Sources and Uses		HEDC				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
<i>HEDC Revenues and Expenditures</i>						
Sources of Funds						
	<i>Beginning Resources</i>	<i>458,248</i>	<i>636,517</i>	<i>636,517</i>	<i>806,767</i>	<i>806,767</i>
	<i>Current Revenues</i>					
4101	Sales Tax	169,618	175,000	175,000	180,000	180,000
4106	Interest Earned	28,290	30,000	19,946	15,000	15,000
	<i>Total - Revenue</i>	<i>197,908</i>	<i>205,000</i>	<i>194,946</i>	<i>195,000</i>	<i>195,000</i>
	<i>Total Sources Of Funds</i>	<i>656,156</i>	<i>841,517</i>	<i>831,463</i>	<i>1,001,767</i>	<i>1,001,767</i>
Uses of Funds						
	<i>Current Expenditures</i>					
580-120	Admin Services	0	500	0	500	500
	<i>Total - Personnel Services</i>	<i>0</i>	<i>500</i>	<i>0</i>	<i>500</i>	<i>500</i>
580-231	Conferences & Training	0	2,500	0	2,500	2,500
580-232	Travel, Meals & Lodging	0	2,500	0	2,500	2,500
	<i>Total - Supplies & Services</i>	<i>0</i>	<i>5,000</i>	<i>0</i>	<i>5,000</i>	<i>5,000</i>
580-311	Legal Publications/Advertising	0	100	0	100	100
580-342	Professional Fees/Consultants	0	20,000	1,500	20,000	20,000
580-366	Promotional	0	4,000	2,000	4,000	4,000
580-367	Community Education	0	2,500	0	2,500	2,500
580-399	Miscellaneous Expense	0	0	0	0	0
	<i>Total - Operational Items</i>	<i>0</i>	<i>26,600</i>	<i>3,500</i>	<i>26,600</i>	<i>26,600</i>
580-525	Economic Development Grants	0	25,000	0	25,000	25,000
580-550	Capital Improvement Projects	0	0	0	350,000	350,000
	<i>Total - Capital Outlay</i>	<i>0</i>	<i>25,000</i>	<i>0</i>	<i>375,000</i>	<i>375,000</i>
580-617	Debt Service - 2004 Principal	9,750	11,700	11,700	14,300	14,300
580-618	Debt Service -2004 Interest	9,889	9,496	9,496	9,018	9,018
	<i>Total - Debt Service</i>	<i>19,639</i>	<i>21,196</i>	<i>21,196</i>	<i>23,318</i>	<i>23,318</i>
	<i>Total Current Expenditures</i>	<i>19,639</i>	<i>78,296</i>	<i>24,696</i>	<i>430,418</i>	<i>430,418</i>
	<i>Ending Resources</i>	<i>636,517</i>	<i>763,221</i>	<i>806,767</i>	<i>571,349</i>	<i>571,349</i>
	<i>Revenue vs. Expenditures - Surplus/(Deficit)</i>	<i>178,269</i>	<i>126,704</i>	<i>170,250</i>	<i>(235,418)</i>	<i>(235,418)</i>

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Sources and Uses		HMBC				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>HMBC Revenues and Expenditures</i>						
Sources of Funds						
	<i>Beginning Resources</i>	437,630	595,590	595,590	745,719	745,719
	<i>Current Revenues</i>					
4101	Sales Tax	169,618	175,000	175,000	180,000	180,000
4106	Interest Earned	26,577	30,000	18,500	15,000	15,000
	Total - Revenue	196,196	205,000	193,500	195,000	195,000
	Total Sources Of Funds	633,825	800,590	789,090	940,719	940,719
Uses of Funds						
	<i>Current Expenditures</i>					
585-120	Admin Services	0	500	100	500	500
	Total - Personnel Services	0	500	500	500	500
585-210	Property & Liability Insurance	0	0	0	0	0
585-231	Conferences & Training	0	2,500	500	2,500	2,500
585-232	Travel, Meals & Lodging	0	2,500	500	2,500	2,500
	Total - Supplies & Services	0	5,000	1,000	5,000	5,000
585-310	Filing Fees	0	0	0	0	0
585-311	Legal Publications/Advertising	0	5,000	500	5,000	5,000
585-342	Professional Fees/Consultants	0	2,500	500	2,500	2,500
585-365	Community Education	0	0	0	0	0
585-366	Promotional	0	0	0	0	0
585-399	Miscellaneous Expense	0	0	0	0	0
	Total - Operational Items	0	7,500	1,000	7,500	7,500
585-513	Land Acquisition	0	0	0	0	0
585-523	HMBC Debt Service	0	0	0	0	0
585-525	Economic Development Grant	0	25,000	0	25,000	25,000
585-550	Capital Improvement Projects	0	0	0	0	0
	Total - Capital Outlay	0	25,000	0	25,000	25,000
585-617	Debt Service - 2004 Principal	16,500	19,800	19,800	24,200	24,200
585-618	Debt Service - 2004 Interest	16,735	16,071	16,071	15,260	15,260
	Total - Debt Service	33,235	35,871	35,871	39,460	39,460
585-815	Transfer to Technology	5,000	5,000	5,000	0	0
	Total Current Expenditures	38,235	78,871	43,371	77,460	77,460
	Ending Resources	595,590	721,719	745,719	863,259	863,259
	Revenue vs. Expenditures - Surplus/(Deficit)	157,960	126,129	150,129	117,540	117,540

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Sources and Uses	Water Utilities Fund				
	<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
Water Utilities Fund Sources and Uses					
Sources of Funds					
<i>Beginning Resources</i>		<i>1,715,465</i>	<i>1,715,465</i>	<i>1,137,628</i>	<i>1,137,628</i>
<i>Current Revenues</i>					
Transfer from Impact Fees	646,231	553,865	480,000	400,000	400,000
PID Revenue	27,003	6,750	9,100	3,000	3,000
Administrative Revenue	92,862	305,000	143,000	86,000	86,000
Water Revenue	1,577,223	1,990,350	2,177,345	2,515,850	2,565,850
Wastewater Revenue	698,960	886,500	929,642	1,253,000	1,253,000
<i>Total Water Utilities Fund Revenue</i>	<i>3,042,279</i>	<i>3,742,465</i>	<i>3,739,087</i>	<i>4,257,850</i>	<i>4,307,850</i>
<i>Total Sources of Funds</i>	<i>3,042,279</i>	<i>5,886,905</i>	<i>5,454,552</i>	<i>5,395,478</i>	<i>5,445,478</i>
Uses of Funds					
<i>Current expenditures</i>					
11 Water Division	901,602	1,313,510	1,275,302	1,220,015	1,220,015
12 Wastewater Division	624,015	620,754	619,080	648,243	648,243
65 Utility Administrative Services	385,716	449,950	445,553	482,387	482,387
70 Customer Services Division	181,916	231,572	176,672	182,677	180,670
75 Non-Divisional	1,125,712	1,808,082	1,800,318	1,726,092	1,726,092
<i>Total Current Expenditures</i>	<i>3,218,960</i>	<i>4,423,868</i>	<i>4,316,925</i>	<i>4,259,414</i>	<i>4,257,407</i>
<i>Ending Resources</i>		<i>1,034,062</i>	<i>1,137,628</i>	<i>1,136,063</i>	<i>1,138,070</i>
<i>Revenue vs. Expenditures - Surplus/(Deficit)</i>	<i>(176,682)</i>	<i>(681,403)</i>	<i>(577,837)</i>	<i>(1,564)</i>	<i>443</i>

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Revenue		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund Revenue Detail</i>						
4110	Transfer From Impact Fees	646,231	553,865	480,000	400,000	400,000
4106	Interest Earned	88,162	300,000	135,000	80,000	80,000
4107	Other Revenue	400	0	1,000	2,000	2,000
4160	Collection Fee Revenue	4,300	5,000	7,000	4,000	4,000
	<i>Total Administrative Revenue</i>	<i>92,862</i>	<i>305,000</i>	<i>143,000</i>	<i>86,000</i>	<i>86,000</i>
4224	Sandra Drive Principal	0	4,000	7,300	2,000	2,000
4225	Sandra Drive Interest	1,403	2,750	1,800	1,000	1,000
4230	Sewer Connection/Tap Fee	24,000	0	0	0	0
4231	Septic Decommissioning Fee	1,600	0	0	0	0
	<i>Total Pid Revenue</i>	<i>27,003</i>	<i>6,750</i>	<i>9,100</i>	<i>3,000</i>	<i>3,000</i>
4501	Water Sales	1,347,606	1,800,000	1,995,000	2,315,000	2,315,000
4505	Hydrant/Other Water Sales	186,377	150,000	150,000	170,000	170,000
4507	Water Penalty	15,997	15,000	17,100	16,000	16,000
4509	Reconnect Fees	6,075	6,000	8,000	8,000	8,000
4510	NSF Fee	850	850	945	850	850
4511	Misc. Utility Revenue	12,620	12,500	0	0	0
4513	Hydrant Meter Installation	1,100	1,000	800	1,000	1,000
4514	Water Meter/Tap Installation	6,599	5,000	5,500	5,000	5,000
	<i>Total Water Revenue</i>	<i>1,577,223</i>	<i>1,990,350</i>	<i>2,177,345</i>	<i>2,515,850</i>	<i>2,565,850</i>
4601	Wastewater Sales	606,022	790,000	810,000	1,121,000	1,121,000
4606	Interest Earned	18,312	20,000	6,000	5,000	5,000
4607	Wastewater Penalty	6,701	6,500	8,642	7,000	7,000
4612	Contract Revenue - Wastewater	67,925	70,000	105,000	120,000	120,000
	<i>Total Wastewater Revenue</i>	<i>698,960</i>	<i>886,500</i>	<i>929,642</i>	<i>1,253,000</i>	<i>1,253,000</i>
	<i>Total Water Utilities Fund Revenue</i>	<i>3,042,279</i>	<i>3,742,465</i>	<i>3,739,087</i>	<i>4,257,850</i>	<i>4,307,850</i>

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Water Division		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund expenditures authorized for Water Division</i>						
511-101	Salaries	62,935	69,900	62,500	88,400	88,400
511-102	Health Insurance	12,678	12,700	11,000	15,000	15,000
511-103	Workers' Comp Insurance	1,257	3,100	3,909	5,800	5,800
511-104	Overtime	3,628	7,200	6,100	7,200	7,200
511-105	FICA	5,298	6,000	5,100	7,300	7,300
511-106	Retirement (TMRS)	8,049	9,500	8,500	9,700	9,700
511-107	Unemployment	0	400	0	500	500
	<i>Total - Personnel Services</i>	93,845	108,800	97,109	133,900	133,900
511-201	Electric Service	48,010	48,000	68,000	48,000	48,000
511-204	Telecommunications	4,047	3,360	2,350	8,065	8,065
511-210	Property & Liability Insurance	0	3,400	0	0	0
511-220	Office Supplies	121	300	400	300	300
511-221	Postage & Freight	608	3,500	600	2,000	2,000
511-222	Printing & Photo	590	2,500	100	2,500	2,500
511-230	Dues/Subscriptions/Publication	80	500	500	500	500
511-231	Conferences & Training	389	1,000	0	1,000	1,000
511-232	Travel, Meals & Lodging	10	1,000	700	1,000	1,000
511-233	Medical Services	0	500	0	500	500
511-234	Uniforms	983	700	1,985	700	700
511-240	Subcontractor Repairs	43,487	35,000	35,000	35,000	35,000
	<i>Total - Supplies & Services</i>	98,325	99,760	109,634	99,565	99,565
511-300	Commodity Purchase	568,537	725,400	725,400	793,600	793,600
511-311	Legal Publications/Advertising	5,795	5,000	249	2,500	2,500
511-341	Legal Services	58,332	200,000	200,000	50,000	50,000
511-342	Professional Services	23,586	10,000	20,800	10,000	10,000
511-343	Computer Maintenance Services	6,725	0	7,200	7,000	7,000
511-344	Engineering	4,250	15,000	15,757	15,000	15,000
511-355	Contract Drafting	2,900	3,000	2,000	3,000	3,000
511-360	Other Operational Supplies	163	0	0	0	0
511-362	Lab & Testing Services	5,149	7,500	4,500	7,500	7,500
511-370	Maintenance & Repair Parts	10,793	5,000	7,500	5,000	5,000
511-399	Miscellaneous Expense	867	7,000	6,200	7,000	7,000
	<i>Total - Operational Items</i>	687,098	977,900	989,606	900,600	900,600
511-410	Water Meters	1,815	19,200	9,000	9,600	9,600
511-415	Hand Tools	2,831	3,500	1,500	2,500	2,500
511-440	Equipment Repair & Maintenance	1,405	5,100	2,000	5,100	5,100
511-441	Auto Repair & Maintenance	981	750	750	750	750
511-442	Gas, Oil & Fuel	4,180	2,500	3,000	4,000	4,000

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Water Division		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund expenditures authorized for Water Division</i>						
511-443	Structure Repair & Maintenance	550	0	700	700	700
511-444	Chemicals	41	2,500	0	1,500	1,500
511-450	Machinery/Equipment Rental	1,675	5,000	0	2,500	2,500
	<i>Total - Materials & Equipment</i>	<i>13,479</i>	<i>38,550</i>	<i>16,950</i>	<i>26,650</i>	<i>26,650</i>
511-501	Office Furniture/Fixtures/Equipment	1,365	500	430	500	500
511-503	Mobile Equipment	7,490	0	13,572	0	0
511-512	Buildings	0	1,000	1,000	1,000	1,000
511-513	Land Purchases	0	40,000	0	40,000	40,000
511-520	Capital Account	0	47,000	47,000	17,800	17,800
	<i>Total - Capital Outlay</i>	<i>8,855</i>	<i>88,500</i>	<i>62,002</i>	<i>59,300</i>	<i>59,300</i>
	<i>Total - Water Division</i>	<i>901,602</i>	<i>1,313,510</i>	<i>1,275,302</i>	<i>1,220,015</i>	<i>1,220,015</i>

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Wastewater Division		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended Budget</i>	<i>Projected Actual</i>	<i>Proposed Budget</i>	<i>Approved Budget</i>
<i>Water Utilities Fund expenditures authorized for Wastewater Division</i>						
512-101	Salaries	66,829	69,900	63,500	73,200	73,200
512-102	Health Insurance	12,431	12,700	10,650	14,986	14,986
512-103	Workers' Comp Insurance	1,257	3,100	3,515	4,800	4,800
512-104	Overtime	3,631	2,700	6,200	6,200	6,200
512-105	FICA	5,189	6,000	5,200	6,200	6,200
512-106	Retirement (TMRS)	7,926	9,300	8,600	8,200	8,200
512-107	Unemployment	0	400	0	400	400
	<i>Total - Personnel Services</i>	<i>97,262</i>	<i>104,100</i>	<i>97,665</i>	<i>113,986</i>	<i>113,986</i>
512-201	Electric Service	19,092	15,000	19,500	15,000	15,000
512-202	Gas Service	0	0	200	0	0
512-203	Water Service	0	0	100	0	0
512-204	Telecommunications	1,012	960	1,000	2,204	2,204
512-220	Office Supplies	121	200	500	200	200
512-221	Postage & Freight	550	1,750	1,300	1,750	1,750
512-222	Printing & Photo	49	500	200	500	500
512-230	Dues/Subscriptions/Publication	20	250	200	250	250
512-231	Conferences & Training	0	500	400	500	500
512-232	Travel, Meals & Lodging	26	500	0	500	500
512-234	Uniforms	191	500	520	500	500
512-240	Subcontractor Services	13,794	12,500	20,000	18,000	18,000
	<i>Total - Supplies & Services</i>	<i>34,855</i>	<i>32,660</i>	<i>43,920</i>	<i>39,404</i>	<i>39,404</i>
512-300	Commodity Purchase	210,535	385,472	380,000	444,331	444,331
512-311	Legal Publications/Advertising	216	500	400	500	500
512-341	Legal Services	1,541	0	1,200	0	0
512-342	Professional Fees/Consultants	10,838	17,000	17,270	17,000	17,000
512-343	Computer Maintenance Services	17,453	0	0	0	0
512-344	Engineering	10,238	10,000	10,000	10,000	10,000
512-355	Contract Drafting	0	2,000	2,000	2,000	2,000
512-370	Maintenance & Repair Parts	7,099	10,000	10,000	10,000	10,000
512-381	Bond Issuance Commission	9,055	0	0	0	0
512-399	Miscellaneous Expense	519	1,000	1,603	1,000	1,000
	<i>Total - Operational Items</i>	<i>267,493</i>	<i>425,972</i>	<i>422,473</i>	<i>484,831</i>	<i>484,831</i>

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Wastewater Division		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
512-415	Hand Tools	1,319	1,000	2,300	1,000	1,000
512-440	Equipment Repair & Maintenance	3,231	5,700	4,100	5,700	5,700
512-441	Auto Repair & Maintenance	89	500	2,000	500	500
512-442	Gas, Oil & Fuel	2,713	1,822	1,822	1,822	1,822
512-450	Machinery/Equipment Rental	0	1,000	0	1,000	1,000
	<i>Total - Materials & Equipment</i>	<i>7,352</i>	<i>10,022</i>	<i>10,222</i>	<i>10,022</i>	<i>10,022</i>
512-501	Office Furniture/Fixtures/Equipment	1,282	0	0	0	0
512-518	Construction Project	215,770	0	0	0	0
512-520	Capital Account	0	48,000	44,800	0	0
	<i>Total - Capital Outlay</i>	<i>217,052</i>	<i>48,000</i>	<i>44,800</i>	<i>0</i>	<i>0</i>
	<i>Total - Wastewater Division</i>	<i>624,015</i>	<i>620,754</i>	<i>619,080</i>	<i>648,243</i>	<i>648,243</i>

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Utility Administrative Services		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Budget</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
				<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund expenditures authorized for Administration Division</i>						
565-101	Salaries	308,850	294,000	286,250	320,200	320,200
565-102	Health Insurance	26,195	30,000	32,400	42,597	42,597
565-103	Workers' Comp Insurance	2,831	1,000	1,000	1,700	1,700
565-104	Overtime	281	0	588	1,600	1,600
565-105	FICA	17,866	22,000	22,600	24,600	24,600
565-106	Retirement (TMRS)	29,161	35,000	36,225	31,300	31,300
565-108	Unemployment	0	700	0	900	900
565-109	Temporary Help	0	13,000	13,000	10,000	10,000
	<i>Total - Personnel Services</i>	<i>385,184</i>	<i>395,700</i>	<i>392,063</i>	<i>432,897</i>	<i>432,897</i>
565-220	Office Supplies	264	0	330	330	330
565-222	Printing & Photo	110	0	160	160	160
	<i>Total - Supplies & Services</i>	<i>374</i>	<i>0</i>	<i>490</i>	<i>490</i>	<i>490</i>
565-312	Newsletter	0	7,500	7,500	7,500	7,500
565-336	Risk Management Consulting	0	8,750	7,500	7,500	7,500
565-337	Human Resources Consulting	0	20,000	20,000	10,000	10,000
565-338	Public Relations	0	18,000	18,000	24,000	24,000
	<i>Total - Operational Items</i>	<i>0</i>	<i>54,250</i>	<i>53,000</i>	<i>49,000</i>	<i>49,000</i>
565-541	Salary Study Contingency	158	0	0	0	0
565-543	General Contingency	0	0	0	0	0
	<i>Total - Contingencies</i>	<i>158</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Total - Utility Administration Division</i>	<i>385,716</i>	<i>449,950</i>	<i>445,553</i>	<i>482,387</i>	<i>482,387</i>

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Customer Services		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund expenditures authorized for Customer Services Division</i>						
570-101	Salaries	122,879	151,183	117,502	120,700	120,700
570-102	Health Insurance	14,515	18,900	15,407	12,091	12,091
570-103	Workers' Comp Insurance	1,887	500	529	700	700
570-104	Overtime	1,654	2,000	1,000	1,600	1,600
570-105	FICA	8,514	11,873	9,050	9,400	9,400
570-106	Retirement (TMRS)	12,562	18,916	14,700	12,600	12,600
570-108	Unemployment	0	700	0	700	700
570-109	Temporary Help	0	0	0	5,000	5,000
	Total - Personnel Services	162,010	204,072	158,188	162,791	162,791
570-204	Telecommunications				2,007	2,007
570-220	Office Supplies	2,056	2,500	1,500	982	982
570-221	Postage & Freight	9,194	7,500	10,400	10,197	10,197
570-222	Printing & Photo	6,867	6,500	6,311	6,500	6,500
570-230	Dues/Subscriptions/Publication	265	500	143	200	200
570-231	Conferences & Training	1,411	5,000	100	0	0
570-232	Travel, Meals & Lodging	87	2,000	30	0	0
	Total - Supplies & Services	19,880	24,000	18,483	19,886	19,886
570-399	Miscellaneous Expense	26	1,000	0	0	0
	Total - Operational Items	26	1,000	0	0	0
570-501	Office Furniture/Fixtures/Equipment	0	2,500	0	0	0
	Total - Capital Outlay	0	2,500	0	0	0
	Total - Customer Services Division	181,916	231,572	176,672	182,677	180,670

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WUF Non-Divisional		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund expenditures authorized for Non-Divisional Division</i>						
575-201	Electric Service	15,122	15,000	18,000	15,000	15,000
575-202	Gas Service	1,225	1,250	2,000	2,500	2,500
575-203	Water Service	481	500	400	250	250
575-204	Telecommunications	22,045	0	24	22,000	22,000
575-210	Property & Liability Insurance	10,671	10,700	17,350	15,025	15,025
575-220	Office Supplies	245	150	33	150	150
575-221	Postage & Freight	886	1,000	750	1,000	1,000
575-223	Community Center	2,865	2,500	4,500	3,600	3,600
575-224	Janitorial Service & Supplies	13,521	15,000	16,000	16,000	16,000
575-230	Dues/Subscriptions/Publication	1,986	2,000	750	750	750
575-233	Medical Services	3	250	0	0	0
575-251	ETS Credit Card Charges	1,348	750	5,000	4,800	4,800
	<i>Total - Supplies & Services</i>	<i>70,398</i>	<i>49,100</i>	<i>64,806</i>	<i>81,075</i>	<i>81,075</i>
575-300	Commodity Purchase	205,000	0	0	0	0
575-341	Legal Services	391	400	900	700	700
575-342	Professional Fees/Consultants	26,521	0	5,000	2,000	2,000
575-343	Computer Maintenance Services	0	0	0	41,633	41,633
575-343	Incode Maintenance Services	0	0	0	21,500	21,500
575-343	License, Software, Other	0	0	0	5,700	5,700
575-360	Other Operational Supplies	1,358	1,500	1,200	1,500	1,500
575-399	Miscellaneous Expense	15	0	450	0	0
	<i>Total - Operational Items</i>	<i>233,285</i>	<i>1,900</i>	<i>7,550</i>	<i>73,033</i>	<i>73,033</i>
575-441	Auto Repair & Maintenance	30	0	0	0	0
575-442	Gas, Oil & Fuel	163	200	300	400	400
575-443	Structure Repair & Maintenance	3,795	1,000	0	7,500	7,500
	<i>Total - Materials & Equipment</i>	<i>3,988</i>	<i>1,200</i>	<i>300</i>	<i>7,900</i>	<i>7,900</i>
575-343	Computer Equipment				10,000	10,000
	<i>Total - Capital Outlay</i>				<i>10,000</i>	<i>10,000</i>

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WUF Non-Divisional		Water Utilities Fund				
		<i>F'06-07</i>	<i>F'07-08</i>	<i>F'07-08</i>	<i>F'08-09</i>	<i>F'08-09</i>
		<i>Actual</i>	<i>Amended</i>	<i>Projected</i>	<i>Proposed</i>	<i>Approved</i>
			<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>
<i>Water Utilities Fund expenditures authorized for Non-Divisional Division</i>						
575-523	2004 A Tax/Rev CO Refi - Prin	0	125,000	125,000	130,000	130,000
575-524	2004 A Tax/Rev CO Refi - Int	52,244	47,840	47,840	43,240	43,240
575-527	NTMWD Debt Service - Ground Storage	74,783	75,000	75,100	26,000	26,000
575-528	NTMWD Debt Service - Interceptor	278,122	450,000	450,000	456,129	456,129
575-529	Series 2007 C O - Principal	0	195,416	195,416	167,231	167,231
575-530	Series 2007 C O - Interest	0	204,584	180,437	210,054	210,054
575-615	Series 2001 C O - Principal	0	198,750	198,750	210,000	210,000
575-616	Series 2001 C O - Interest	292,347	284,292	280,118	271,430	271,430
	<i>Total - Debt Service</i>	<i>697,496</i>	<i>1,580,882</i>	<i>1,552,661</i>	<i>1,514,084</i>	<i>1,514,084</i>
575-815	Transfer to Technology	100,000	175,000	175,000	40,000	40,000
575-825	Transfer to Sanitation	20,545	0	0	0	0
	<i>Total - Transfers</i>	<i>120,545</i>	<i>175,000</i>	<i>175,000</i>	<i>40,000</i>	<i>40,000</i>
	<i>Total - Non-Divisional</i>	<i>1,125,712</i>	<i>1,808,082</i>	<i>1,800,318</i>	<i>1,726,092</i>	<i>1,726,092</i>

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Sources and Uses		Solid Waste				
		<i>F'06-07 Actual</i>	<i>F'07-08 Amended Budget</i>	<i>F'07-08 Projected Actual</i>	<i>F'08-09 Proposed Budget</i>	<i>F'08-09 Approved Budget</i>
Sources of Funds						
	<i>Beginning Resources</i>		25,496	25,496	20,136	20,136
	<i>Current Revenues</i>					
	Revenue					
4106	Interest Earned	2,142	0	0	2,500	2,500
4160	Collection Fee Revenue	0	0	0	0	0
4701	Sanitation Fees	386,487	432,000	480,500	465,000	465,000
4703	Recycling Fees	16,998	0	0	0	0
4707	Late Payment Fees	4,468	3,500	5,500	4,500	4,500
4851	Transfer from Water and Sewer Fund	20,545	0	0	0	0
	<i>Total Sanitation Revenue</i>	430,640	435,500	486,000	472,000	472,000
	<i>Total Sources Of Funds</i>	430,640	460,996	511,496	492,136	492,136
Uses of Funds						
579-300	Commodity Purchase	376,748	350,000	422,500	420,000	420,000
579-330	Special Events	1,870	0	0	0	0
579-341	Legal Services	759	0	311	500	500
579-399	Miscellaneous Expense	4,198	0	0	0	0
	<i>Total - Operational Items</i>	383,575	350,000	422,811	420,500	420,500
579-801	Transfer Out - General Fund	0	43,550	43,550	47,200	47,200
579-801	Transfer Out - General Fund	0	43,550	0	0	0
579-815	Transfer to Technology	25,000	25,000	25,000	0	0
	<i>Total Billing & Transfer Fee</i>	25,000	112,100	68,550	47,200	47,200
	<i>Total Current Expenditures</i>	408,575	462,100	491,361	467,700	467,700
	<i>Ending Resources</i>	22,065	(1,104)	20,136	24,436	24,436





CITY OF HEATH

GENERAL FUND DEPARTMENT SUMMARIES

The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue.

**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT
GENERAL	STREETS	502

PURPOSE AND DESCRIPTION

To ensure that all City streets, roadways, and alleys meet or exceed minimum condition standards set by the City Council.

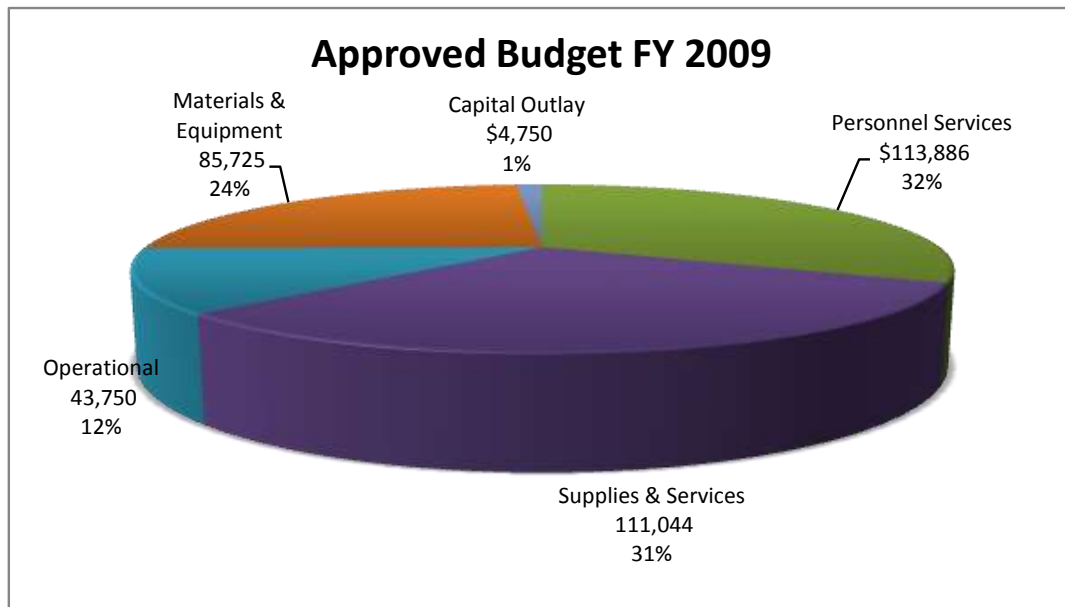
STRATEGIES AND GOALS

Continue to identify and prioritize roadway maintenance while increasing the storm water drainage system to prevent streets and structures from flooding.

Work with all agencies for planning and funding of future roadway improvements with the Texas Department of Transportation, the North Central Texas Council of Governments and others.

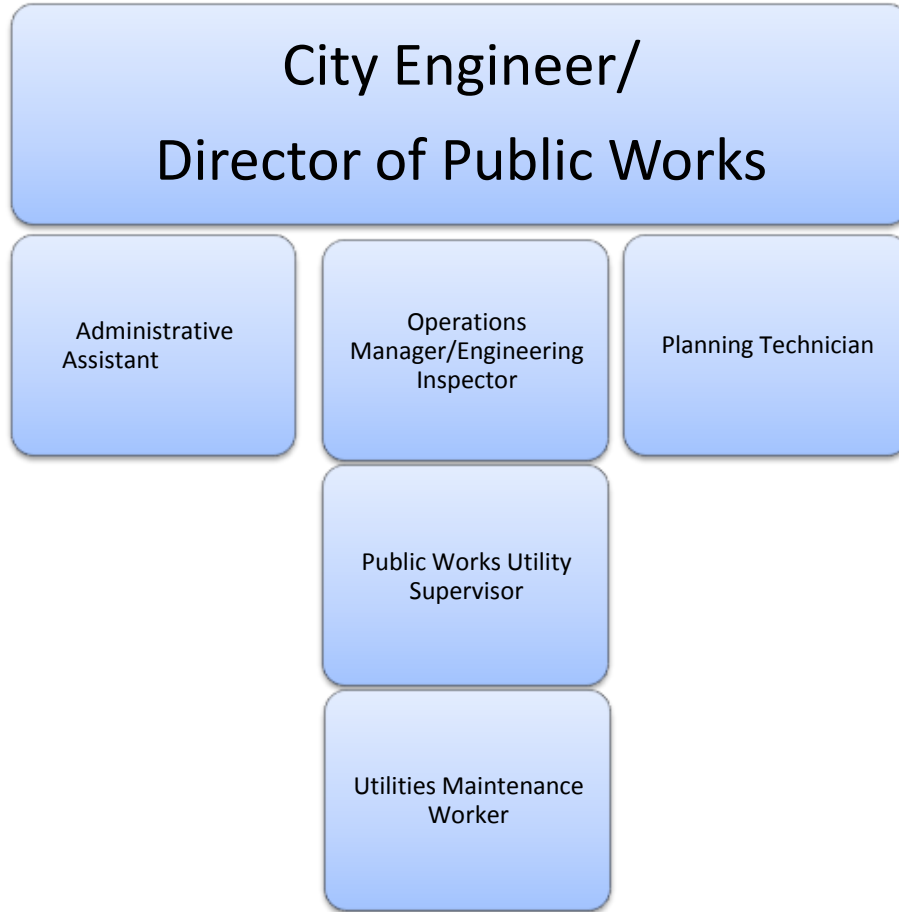
STREET EXPENDITURE SUMMARY

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 77,182	\$ 106,700	\$ 113,886	6%
Supplies & Services	139,412	100,000	111,044	10%
Operational	57,250	60,250	43,750	-38%
Materials & Equipment	1,564,725	135,225	85,725	-58%
Capital Outlay	250	10,250	4,750	-116%



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

STREETS



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	1.66	1.66	1.66
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	1.66	1.66	1.66

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND	DEPARTMENT	ACCOUNT
GENERAL	PARKS	504

PURPOSE AND DESCRIPTION

Create an opportunity to serve citizens with integrity and competence through proper management of city parks, open space, facilities, amenities and recreation services enhancing and promoting the "Quality of Life" for the citizens of our community through an enriching environment.

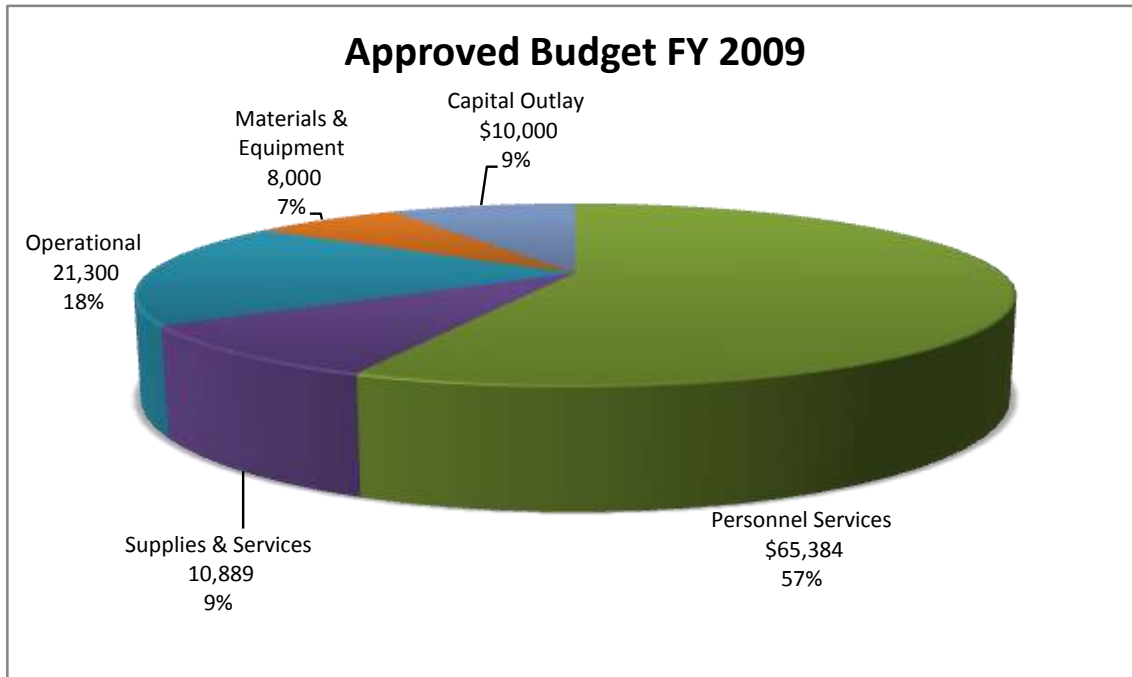
STRATEGIES AND GOALS

Clarify and make more efficient the development process while continuing to raise development standards, protect green space, maximize commercial and retail zoning opportunities, and ensure such development complements the neighborhoods throughout the community.

Continue to maintain high aesthetic standards and implement such standards through a well-planned Comprehensive Plan to create an inviting and hometown image throughout the community.

PARKS EXPENDITURE SUMMARY

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 83,954	\$ 55,200	\$ 65,384	16%
Supplies & Services	15,200	9,450	10,889	13%
Operational	33,350	30,050	21,300	-41%
Materials & Equipment	6,700	6,700	8,000	16%
Capital Outlay	20,000	64,000	10,000	-540%



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

PARKS DEPARTMENT

**City Engineer/
Director of Public Works**

Administrative
Assistant

Operations Manager/
Engineering Inspector

Parks and Building
Maintenance
Supervisor

Parks Maintenance
Worker

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	1	1	1
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	<u>1</u>	<u>1</u>	<u>1</u>

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND	DEPARTMENT	ACCOUNT
GENERAL	ENGINEERING AND INSPECTION	506

PURPOSE AND DESCRIPTION

Provide management, administrative, and engineering oversight and support for Public Works/Utilities division, including Water, Wastewater, Streets, Parks, Code Enforcement, Building Inspections.

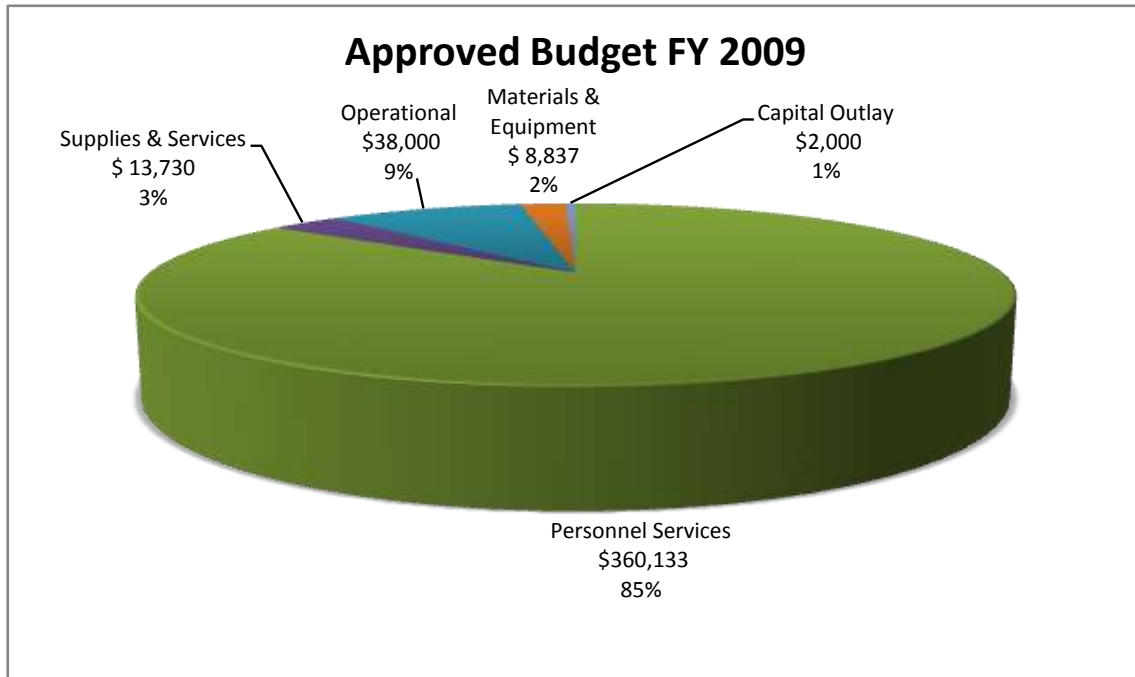
STRATEGIES AND GOALS

Continually evaluate the Master Thoroughfare Plan to provide citizens with the optimum type, mode, and expediency of travel.

Continue to maintain high aesthetic standards and implement such standards through a well-planned Comprehensive Plan to create an inviting and hometown image throughout the community.

ENGINEERING AND INSPECTION EXPENDITURE SUMMARY

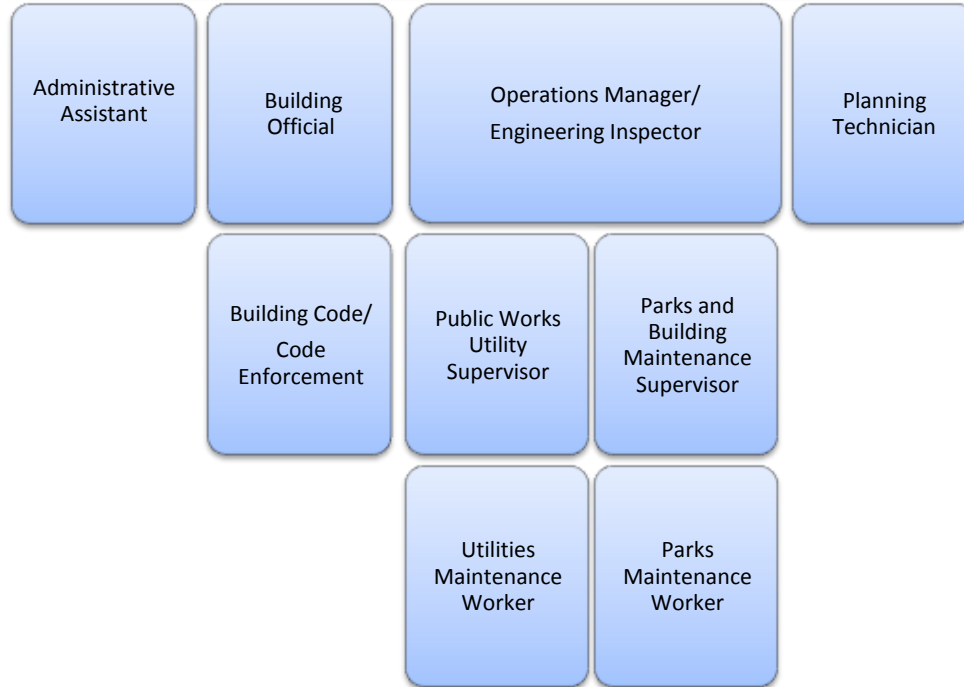
<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 317,995	\$ 375,200	\$ 360,133	-4%
Supplies & Services	18,436	12,975	13,730	5%
Operational	41,000	38,000	38,000	0%
Materials & Equipment	6,000	7,000	8,837	21%
Capital Outlay	\$ 500	\$ 25,500	\$ 2,000	-1175%



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

PUBLIC WORKS ENGINEERING AND INSPECTION DEPARTMENT

**City Engineer/Director of
Public Works**



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	3.5	4.5	4.5
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	<u>3.5</u>	<u>4.5</u>	<u>4.5</u>

**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT
GENERAL	MUNICIPAL COURT	508

PURPOSE AND DESCRIPTION

Assist the public in a positive and friendly manner that assures fair and quality service. To provide professional court proceedings which follow all applicable laws and ensure the rights of all persons are observed.

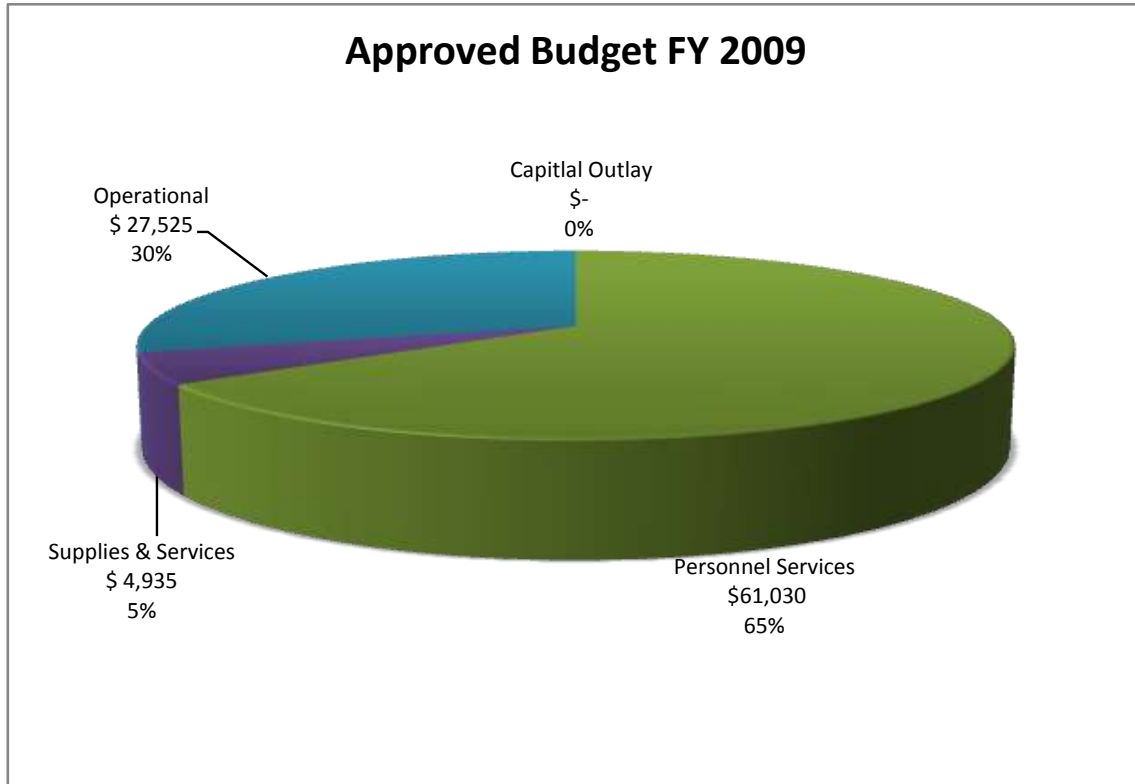
STRATEGIES AND GOALS

Continue to develop ways to educate and communicate with the public will all facets of public safety.

Continually foster a community environment where citizens are safe and feel safe.

MUNICIPAL COURT EXPENDITURE SUMMARY

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 40,764	\$ 56,750	\$ 61,030	7%
Supplies & Services	2,000	3,500	4,935	29%
Operational	38,050	24,050	27,525	13%
Capital Outlay	4,000	1,000	-	-100%



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

MUNICIPAL COURT

Citizens, Mayor and City Council

Municipal
Judge

Finance
Director

Chief
Accountant

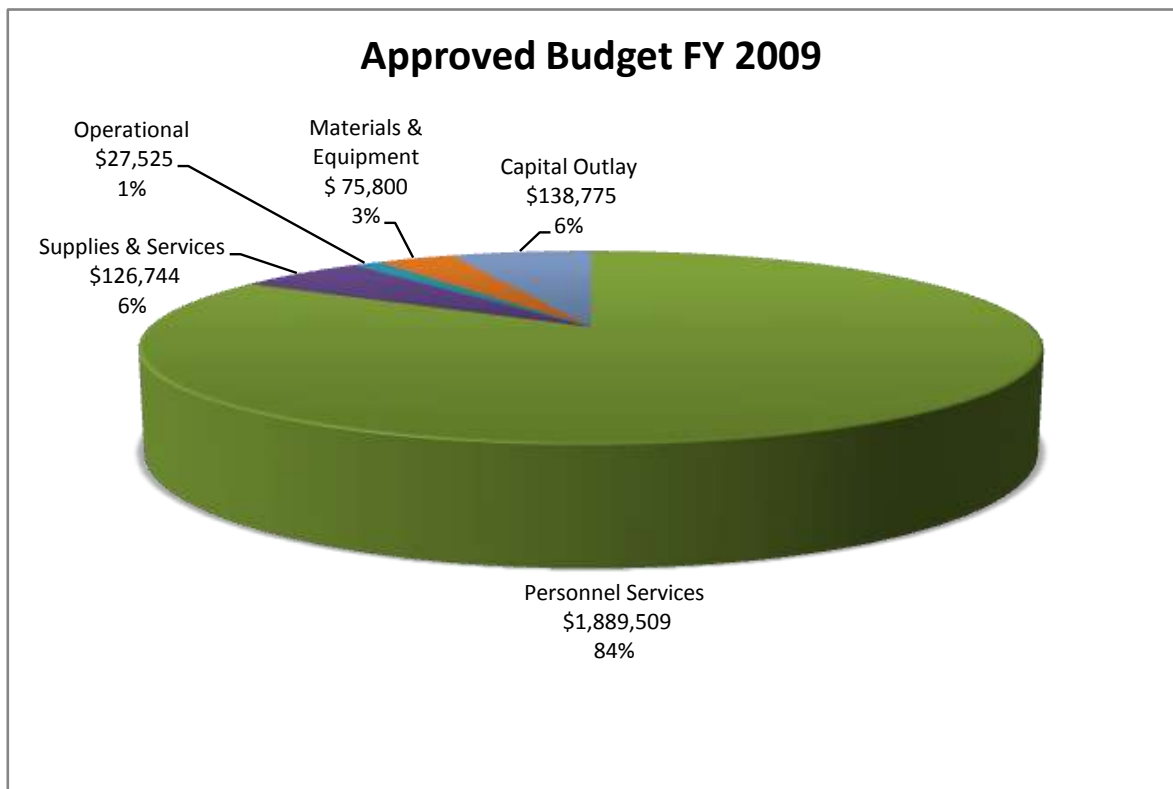
Municipal
Court Clerk

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	1	1	1
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	1	1	1

**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT		
GENERAL	PUBLIC SAFETY	509		
PURPOSE AND DESCRIPTION				
Provide quality law enforcement and fire services to the community including fire extinguishment, rescue, emergency medical treatment, fire prevention, education and safety training.				
STRATEGIES AND GOALS				
Continue to develop ways to educate and communicate with the public will all facets of public safety.				
Continually foster a community environment where citizens are safe and feel safe.				
Maintain a high quality emergency response system that utilizes best practices and involves citizen volunteers.				
PUBLIC SAFETY				
Description	Adopted Budget FY 2007	Adopted Budget FY 2008	Approved Budget FY 2009	% Increase/ Decrease
Personnel Services	\$ 1,241,286	\$ 1,768,700	\$ 1,889,509	6%
Supplies & Services	106,350	93,900	126,744	26%
Operational	38,050	24,050	27,525	13%
Materials & Equipment	60,500	70,300	75,800	7%
Capital Outlay	121,000	83,500	138,775	40%



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

PUBLIC SAFETY

Director of Public Safety

Public Safety
Sergeant

Administrative
Assistant

Detective Sergeant

Public Safety
Officer

School
Resource
Officer

Community
Resource
Officer

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	15	19	20
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	<u>15</u>	<u>19</u>	<u>20</u>

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND GENERAL	DEPARTMENT CITY COUNCIL	ACCOUNT 540
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PURPOSE AND DESCRIPTION

Provide leadership as an elected body for the City of Heath through its policy making role, vision, mission and strategies to meet the current and future needs of the community.

STRATEGIES AND GOALS

Committed to prudent, low density residential growth conducive for recreational, cultural and social opportunities; supporting neighborhood and community events.

Encourage and invite commercial growth that will complement well-planned neighborhoods that have an emphasis on green space, common areas and lower density.

Allocate resources to responsibly manage public funds and debt, maintain and improve services, and provide timely, accurate reporting.

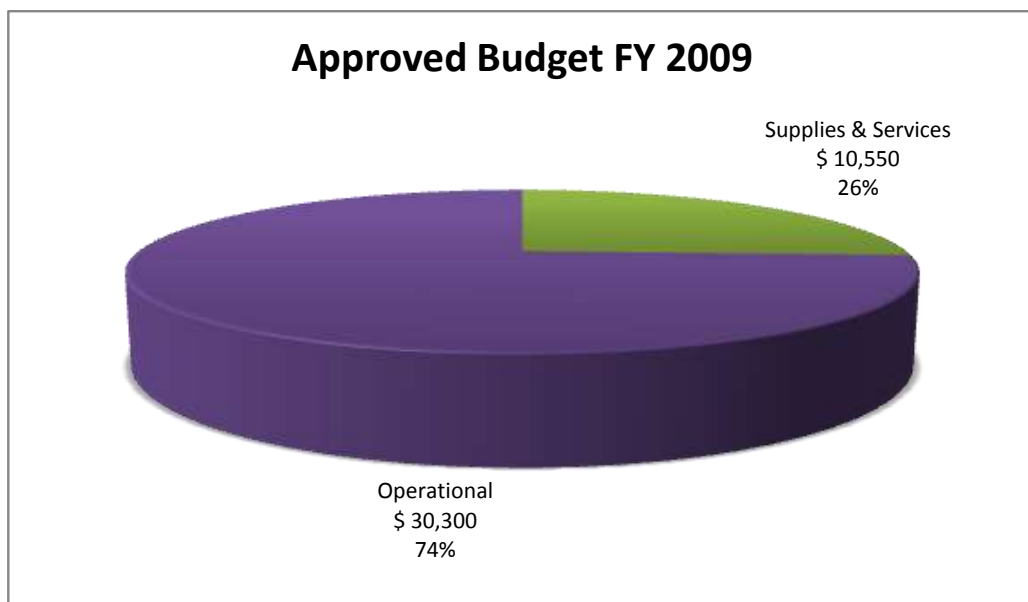
Promote effective and timely delivery of high quality services, and allocate City resources to meet the current and future needs of the community.

Provide highly trained Public Safety personnel with the appropriate resources to continually improve safety and security throughout the community.

CITY COUNCIL

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Supplies & Services	\$ 8,550	\$ 26,750	\$ 10,550	-154%
Operational	20,000	20,500	30,300	32%

Approved Budget FY 2009



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT
GENERAL	CITY SECRETARY	543

PURPOSE AND DESCRIPTION

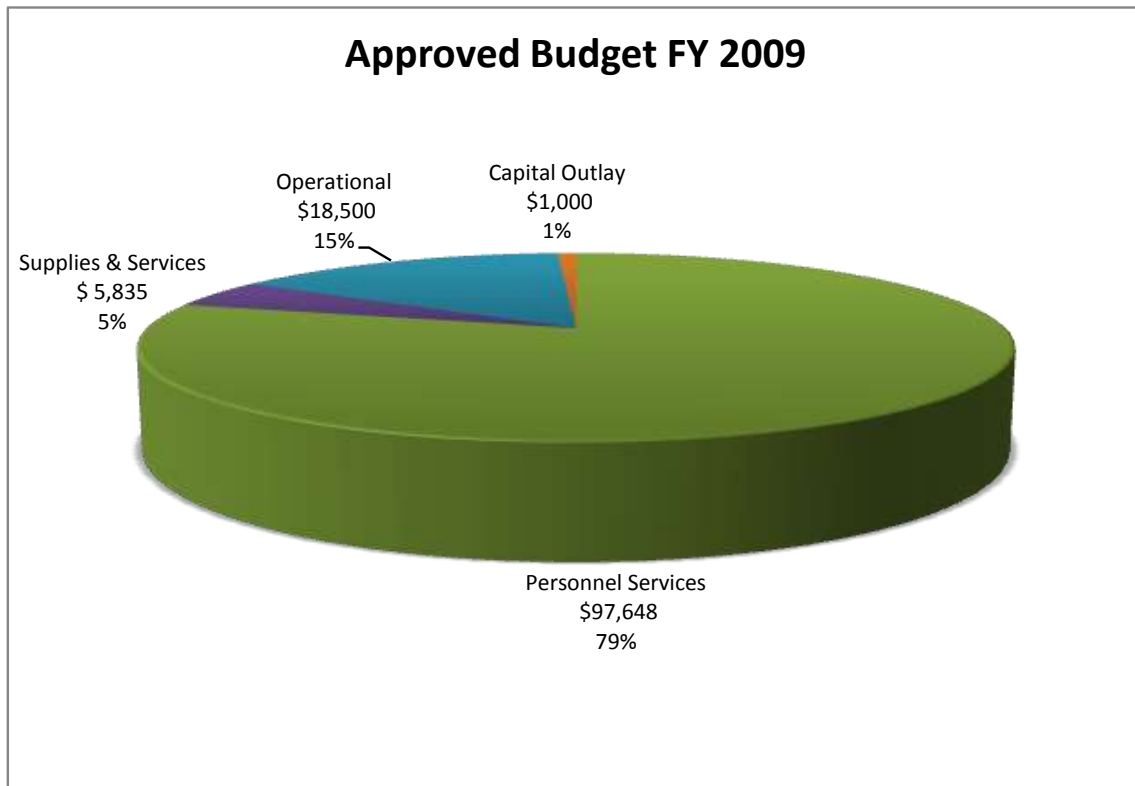
Facilitate, support, and enhance official council business and communications between the council, staff, press, and the public through preparation of City Council agendas, meetings, and minutes; elections; open records requests, and records management.

STRATEGIES AND GOALS

Provide and publicize city functions that are valuable for our citizens.

CITY SECRETARY

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 70,018	\$ 90,900	\$ 97,648	7%
Supplies & Services	6,500	5,950	5,835	-2%
Operational	28,000	16,000	18,500	14%
Capital Outlay	2,000	1,000	1,000	0%



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

CITY SECRETARY

Citizens, Mayor and City Council

Boards and Commissions

City Manager

City Secretary

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	1	1	1
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	1	1	1

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND	DEPARTMENT	ACCOUNT
GENERAL	CITY MANAGER	552

PURPOSE AND DESCRIPTION

Responsible for the efficient and effective provision of municipal services through leadership and direction to the staff of the City, and execution of policies approved by the City Council in accordance with the City Council's identified vision, mission and strategies for the community.

STRATEGIES AND GOALS

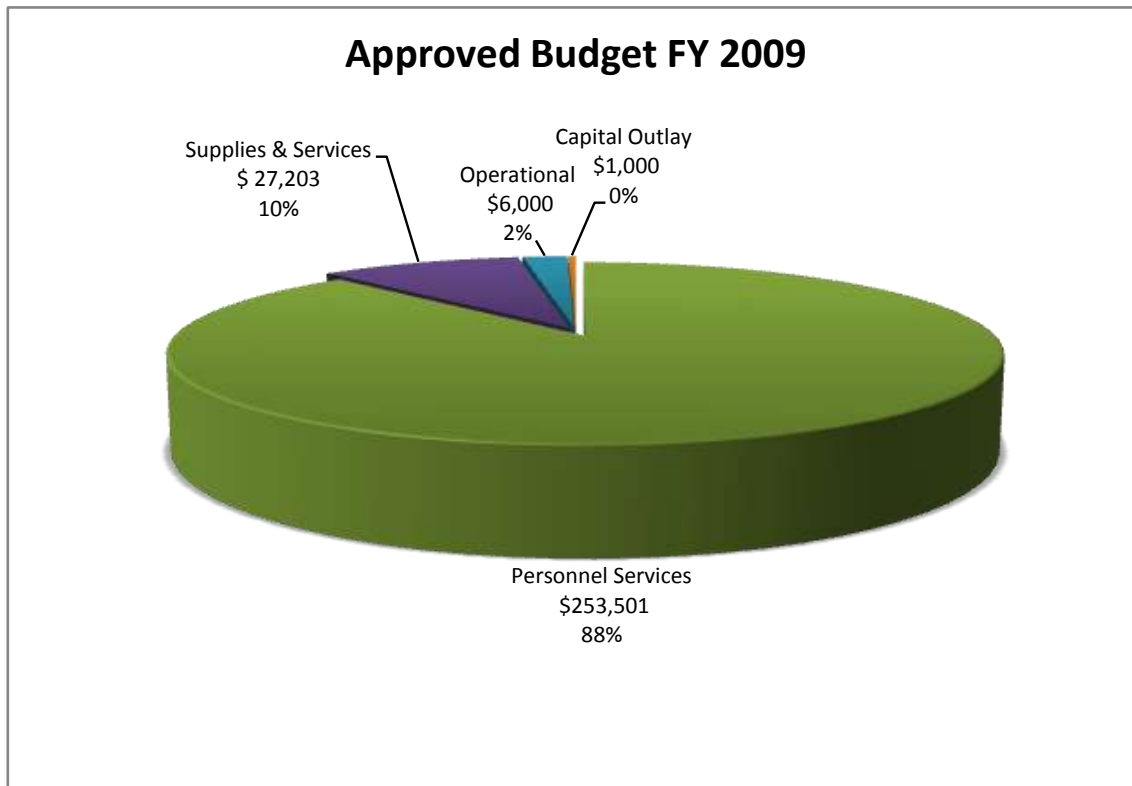
Create a team culture of employee involvement and staff development.

Monitor and forecast demographic changes in the community.

Construct municipal facilities to accommodate needs and services.

CITY MANAGER

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 165,757	\$ 238,000	\$ 253,501	6%
Supplies & Services	39,500	39,100	27,203	-44%
Operational	33,500	9,000	6,000	-50%
Capital Outlay	5,000	2,000	1,000	-100%



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

CITY MANAGER

Citizens, Mayor and City Council

City Manager

Assistant
City
Manager

Executive
Assistant

Admin
Project
Coordinator

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	2	2	2
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	2	2	2

**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT
GENERAL	FINANCE	555

PURPOSE AND DESCRIPTION

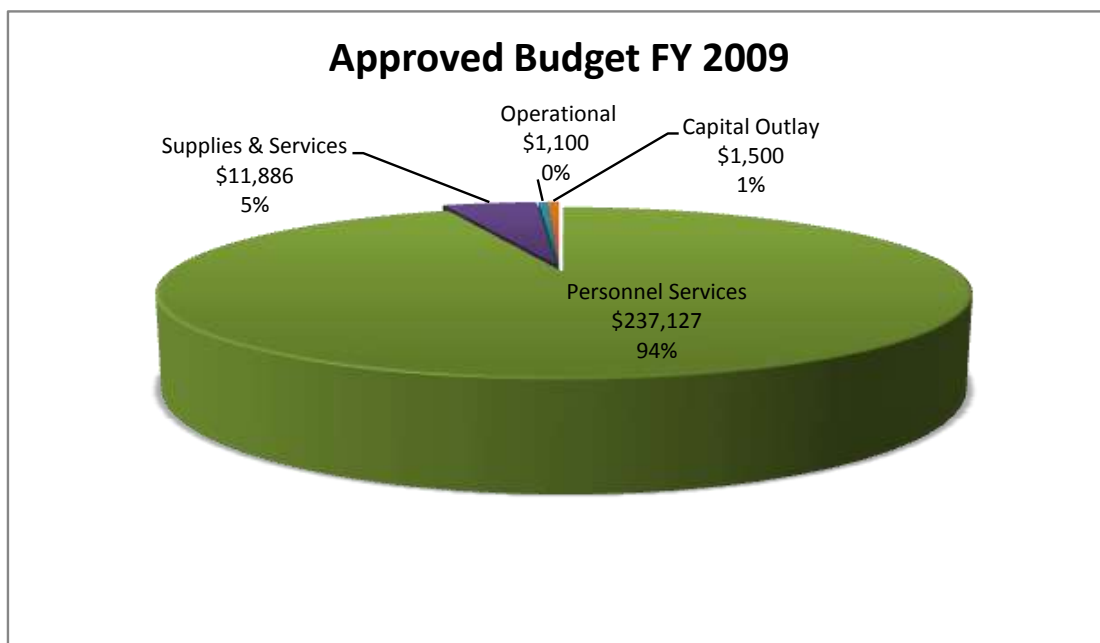
Provide high quality financial leadership, exercise fiduciary oversight, enhance customer service and promote public accountability.

STRATEGIES AND GOALS

- Examine and implement measures to respond to annual audit recommendations.
- Protect the City's policy making ability by ensuring that important policy decisions are not controlled by financial challenges or emergencies.
- Assist sound management of the City by providing accurate and timely information on financial condition.
- Protect and enhance the City's credit rating and prevent default on any municipal debts.
- Ensure the legal use of all City funds through a good system of financial security and internal control.
- Ensure compliance with regulatory agencies, grant and bond covenants, and accounting standards.

FINANCE

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 174,936	\$ 251,800	\$ 237,127	-6%
Supplies & Services	23,000	22,500	11,886	-89%
Operational	-	365	1,100	67%
Capital Outlay	12,500	5,000	1,500	-233%



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FINANCE

Finance Director

Chief Accountant

Accountant

Purchasing
Agent

Municipal
Court Clerk

AP Clerk

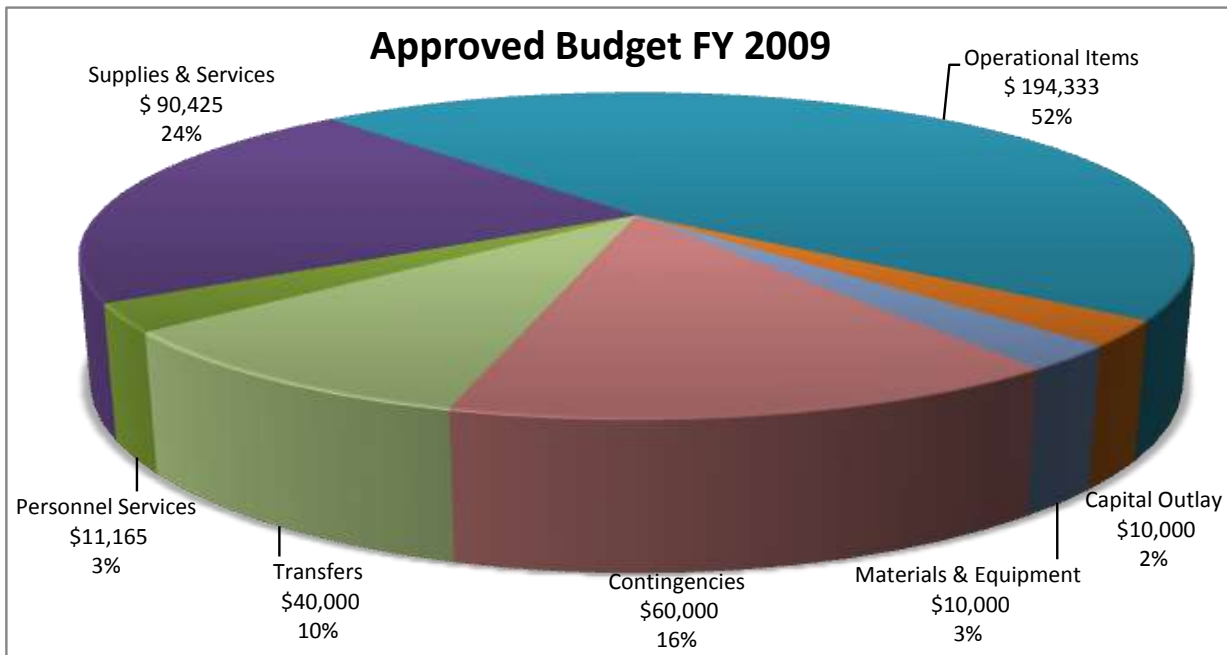
Customer
Service Rep

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	2.5	3	2.5
Continuous Part-Time	0.5	0.5	1
Seasonal	-	-	-
<i>Total</i>	<u>3</u>	<u>3.5</u>	<u>3.5</u>

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND GENERAL	DEPARTMENT NON-DIVISIONAL			ACCOUNT
NON-DIVISIONAL				
<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ -	\$ 17,500	\$ 11,165	-57%
Supplies & Services	48,750	48,250	90,425	47%
Operational Items	148,000	135,250	194,333	30%
Materials & Equipment	8,050	9,000	10,000	10%
Capital Outlay	100,000	5,000	10,000	50%
Contingencies	345,000	101,900	60,000	-70%
Transfers	-	420,000	40,000	-950%



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	-	1	1
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	<u>0</u>	<u>1</u>	<u>1</u>





ENTERPRISE FUND SUMMARIES

The Enterprise Fund is established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT
UTILITY	WATER	511

PURPOSE AND DESCRIPTION

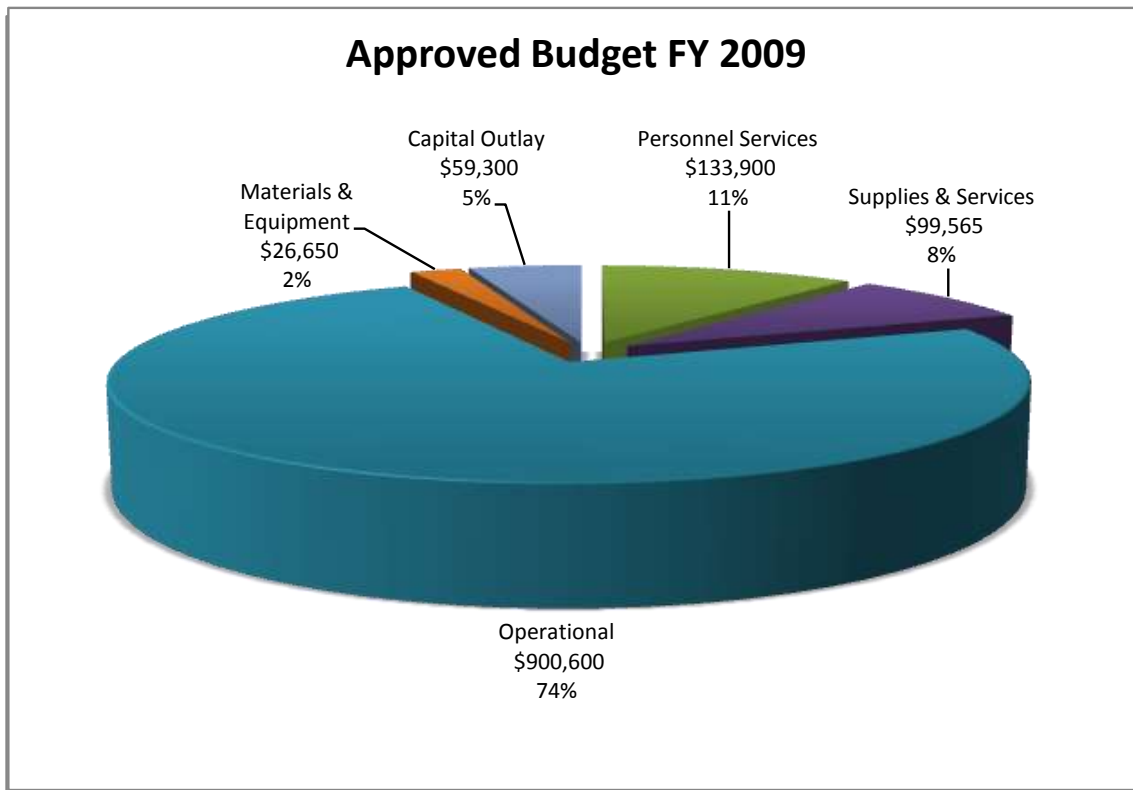
Provide Heath citizens with high quality, clean water while maintaining the City's distribution system through repairing water lines, replacing main lines, flushing dead-end lines, taking and analyzing water samples, and the inspecting and operating of valves and hydrants.

STRATEGIES AND GOALS

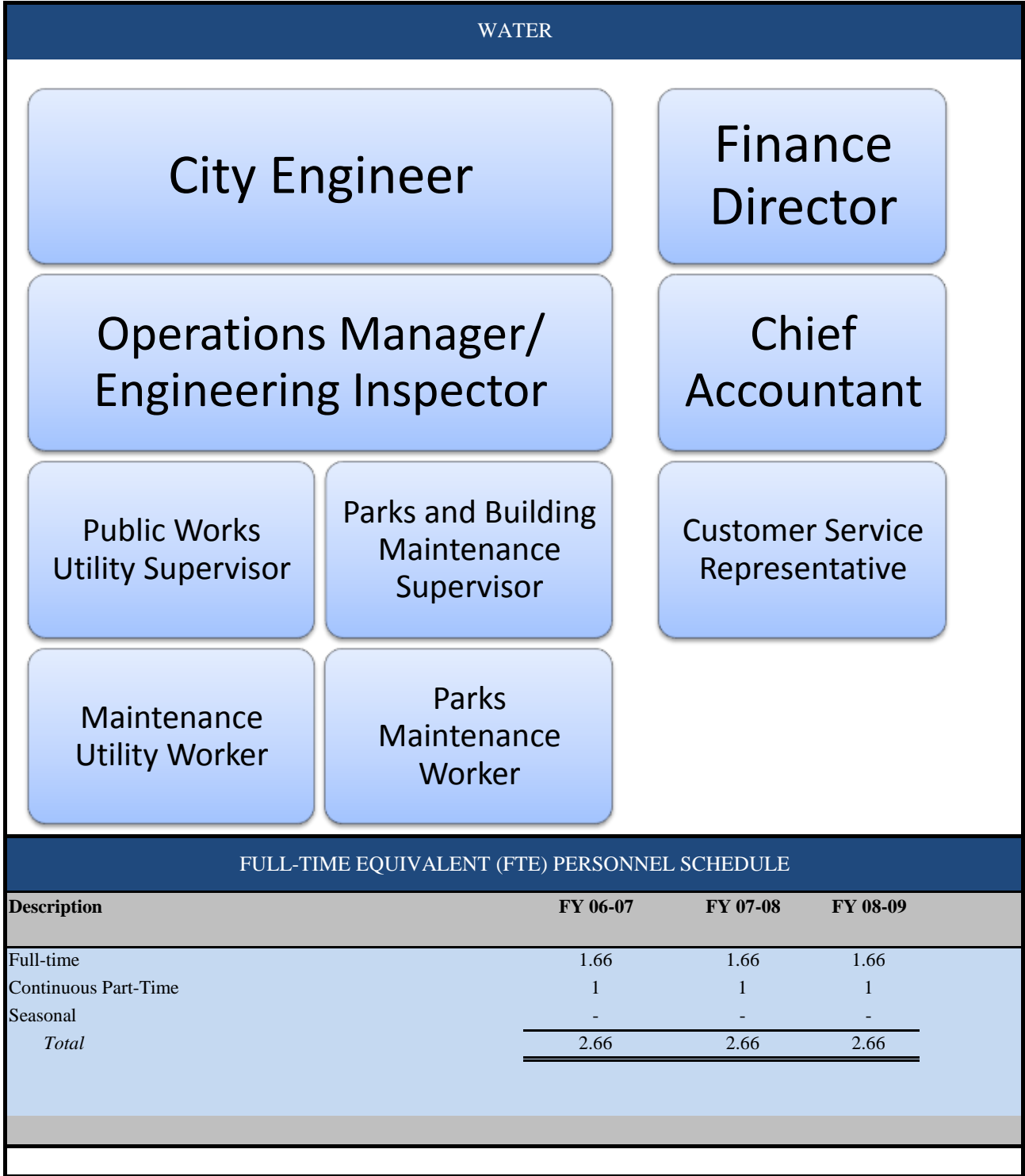
Build and maintain infrastructure to a high quality of structural and aesthetic standard.

WATER

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 79,846	\$ 108,800	\$ 133,900	19%
Supplies & Services	114,660	99,760	99,565	0%
Operational	838,500	977,900	900,600	-9%
Materials & Equipment	52,950	38,550	26,650	-45%
Capital Outlay	41,500	88,500	59,300	-49%



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009



**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT	ACCOUNT
UTILITY	WASTEWATER	512

PURPOSE AND DESCRIPTION

Provide Heath citizens with sewage services while maintaining the City's wastewater system through resolving customer issues associated with the wastewater system, inspecting lift stations and metering stations, maintaining and repairing pumps, motors, and repairing and replacing sewer main lines.

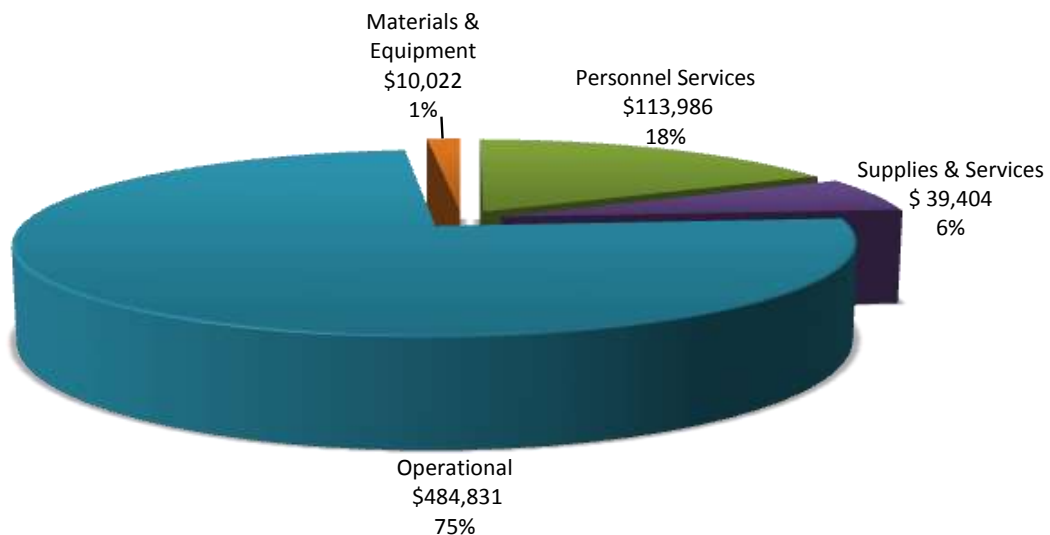
STRATEGIES AND GOALS

Build and maintain infrastructure to a high quality of structural and aesthetic standard.

WASTEWATER

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 73,429	\$ 97,665	\$ 113,986	14%
Supplies & Services	35,160	43,920	39,404	-11%
Operational	283,666	422,473	484,831	13%
Materials & Equipment	9,200	10,222	10,022	-2%
Capital Outlay	160,000	44,800	0	

Approved Budget FY 2009



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

WASTEWATER

City Engineer

Finance
Director

Operations Manager/
Engineering Inspector

Chief
Accountant

Public Works
Utility Supervisor

Parks and Building
Maintenance
Supervisor

Customer Service
Representative

Maintenance
Utility Worker

Parks Maintenance
Worker

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	1.66	1.66	1.66
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	1.66	1.66	1.66

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND	DEPARTMENT	ACCOUNT
UTILITY	UTILITY ADMINISTRATIVE SERVICES	565

PURPOSE AND DESCRIPTION

Committed to the highest standard of customer care by consistently providing accurate billings and services.

STRATEGIES AND GOALS

Continually analyze fees and rate structures to ensure they are equitable.

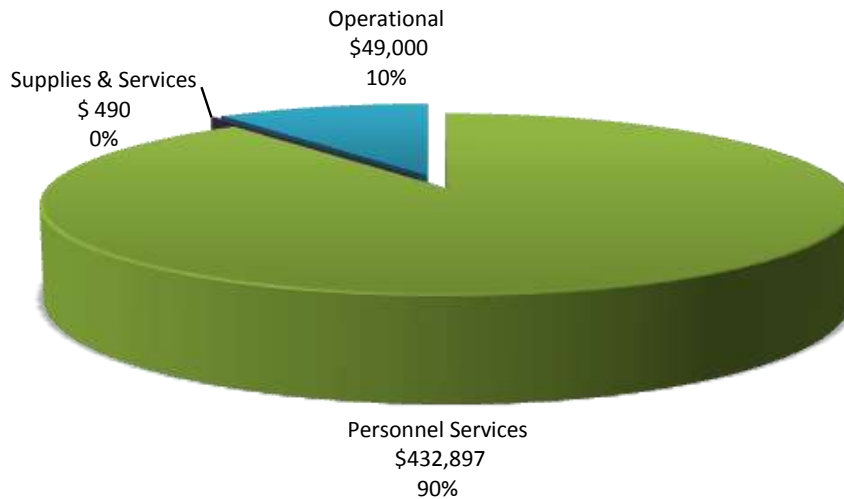
Assist sound management of the City by providing accurate and timely financial condition.

Ensure the legal use of all City funds through a good system of financial security and internal control.

UTILITY ADMINISTRATIVE SERVICES

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 321,744	\$ 395,700	\$ 432,897	9%
Supplies & Services	-	-	490	100%
Operational	-	54,250	49,000	-11%

Approved Budget FY 2009



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

UTILITY ADMINISTRATIVE SERVICES

City Engineer

Finance
Director

Operations Manager/
Engineering Inspector

Chief
Accountant

Public Works
Utility Supervisor

Parks and Building
Maintenance
Supervisor

Customer Service
Representative

Maintenance
Utility Worker

Parks Maintenance
Worker

FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	3	3	3
Continuous Part-Time	-	-	-
Seasonal	-	-	-
<i>Total</i>	3	3	3

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND	DEPARTMENT	ACCOUNT
UTILITY	CUSTOMER SERVICES	570

PURPOSE AND DESCRIPTION

Committed to the highest standard of customer care by consistently providing accurate billings, services and collections of the City's water, sewer, sanitation fees, responding to customer questions and concerns, enforcing late or non payment practices and managing changes to the customer database.

STRATEGIES AND GOALS

Explore and implement technology improvements to create more efficient financial processes and reports.

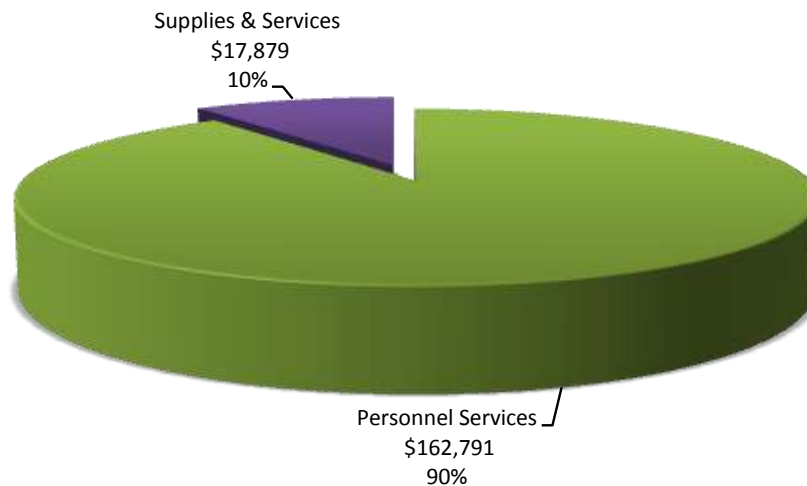
Assist sound management of the City by providing accurate and timely financial condition.

Ensure the legal use of all City funds through a good system of financial security and internal control.

CUSTOMER SERVICES

<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Personnel Services	\$ 80,204	\$ 204,072	\$ 162,791	-25%
Supplies & Services	23,000	24,000	17,879	-34%
Operational	1,000	1,000	0	
Capital Outlay	12,500	2,500	0	

Approved Budget FY 2009



CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

CUSTOMER SERVICES

Finance Director

Chief Accountant

Customer Service
Representative

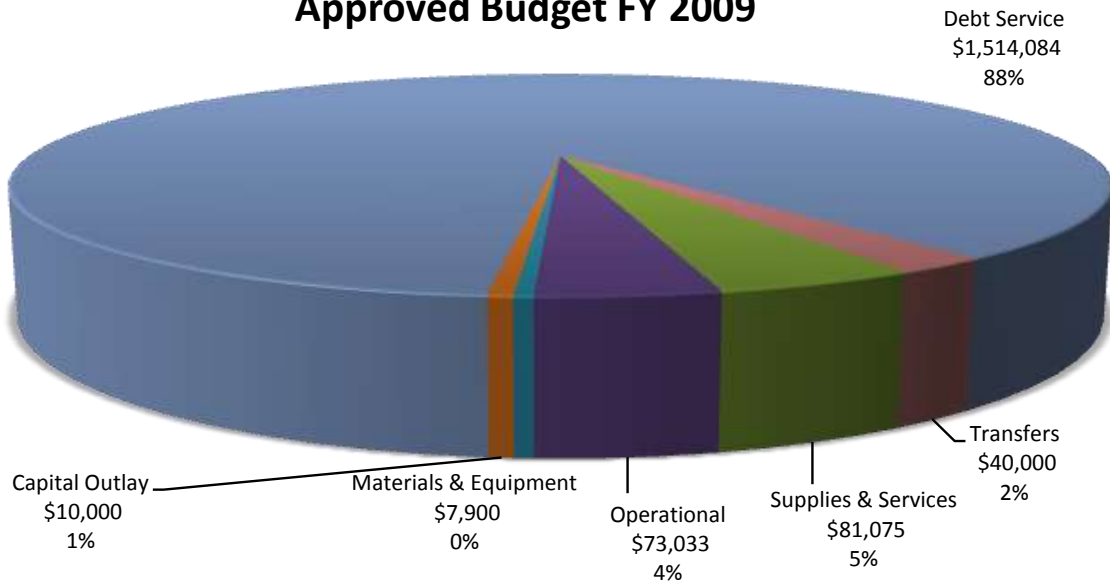
FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	2	2.5	2
Continuous Part-Time	0.5	0.5	1
Seasonal	-	-	-
<i>Total</i>	2.5	3	3

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND UTILITY	DEPARTMENT NON-DIVISIONAL			ACCOUNT
NON-DIVISIONAL				
<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Supplies & Services	\$ 48,750	\$ 49,100	\$ 81,075	39%
Operational	241,900	1,900	73,033	97%
Materials & Equipment	1,200	1,200	7,900	85%
Capital Outlay	-	-	10,000	100%
Debt Service	971,514	1,580,882	1,514,084	-4%
Transfers	-	175,000	40,000	-338%

Approved Budget FY 2009



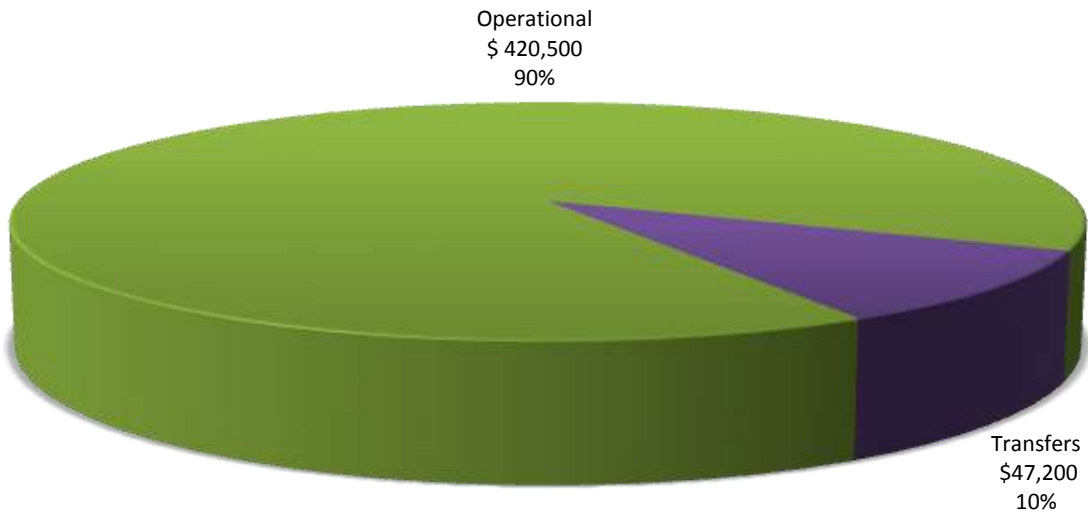
FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	FY 06-07	FY 07-08	FY 08-09
Full-time	-	-	-
Continuous Part-Time	-	-	-
Seasonal	1	1	1
<i>Total</i>	<u>1</u>	<u>1</u>	<u>1</u>

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

FUND	DEPARTMENT		ACCOUNT	
SOLID WASTE	SOLID WASTE		25-579	
PURPOSE AND DESCRIPTION				
<i>The Solid Waste Fund contracts with a firm to collect solid waste and recyclables for disposal at the designated landfill or recycling facility.</i>				
SOLID WASTE				
<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Operational	\$ 270,550	\$ 350,000	\$ 420,500	17%
Transfers	106,100	112,100	47,200	-138%

Approved Budget FY 2009







CITY OF HEATH

DEBT SERVICE FUND

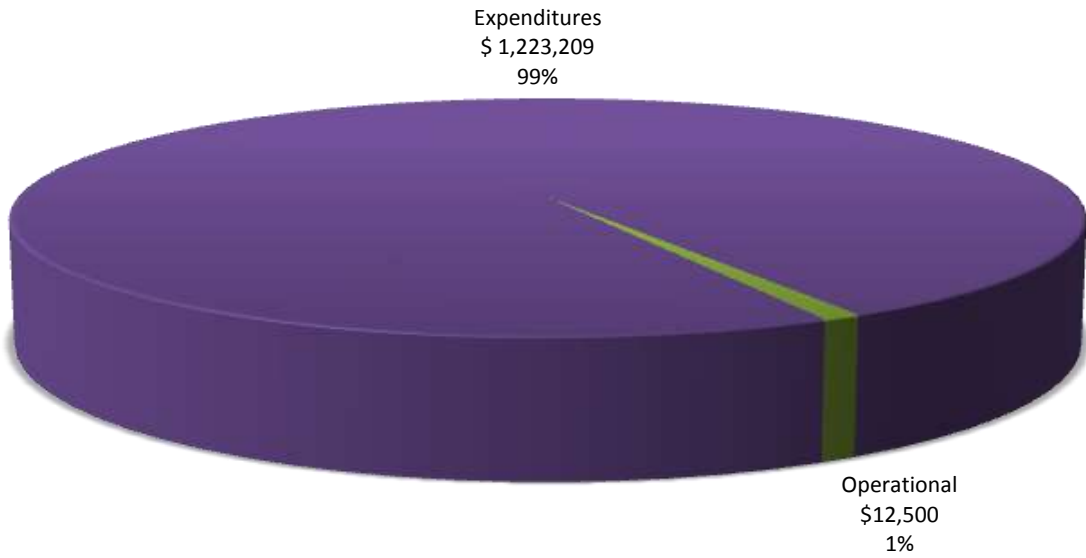
The Debt Service Fund is a special fund established to account for the accumulation and expenditure of resources for payment of principal and interest on tax and utilities support bonded debt. Bonded debt includes general obligation bonds, certificates of obligations and combination tax and revenue certificates of obligation.

The principal source of revenue is assessed property taxes as established by ordinance.

**CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009**

FUND	DEPARTMENT			ACCOUNT
DEBT SERVICE	DEBT SERVICE			40
NON-DIVISIONAL				
<i>Description</i>	<i>Adopted Budget FY 2007</i>	<i>Adopted Budget FY 2008</i>	<i>Approved Budget FY 2009</i>	<i>% Increase/ Decrease</i>
Operational	\$ 7,000	\$ 5,000	\$ 12,500	60%
Expenditures	671,840	1,242,436	1,223,209	-2%

Approved Budget FY 2009



\$13,445,000

City of Heath, Texas

Tax & Limited Surplus Revenue Certificates of Obligation, Series 2007

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
11/29/2007	\$ -	\$ -	\$ -	\$ -
2/15/2008	\$ 520,000.00	\$ 196,217.08	\$ 716,217.08	\$ -
8/15/2008	\$ -	\$ 283,925.63	\$ 283,925.63	\$ -
9/30/2008	\$ -	\$ -	\$ -	\$ 1,000,142.71
2/15/2009	\$ 445,000.00	\$ 283,925.63	\$ 728,925.63	\$ -
8/15/2009	\$ -	\$ 275,025.63	\$ 275,025.63	\$ -
9/30/2009	\$ -	\$ -	\$ -	\$ 1,003,951.26
2/15/2010	\$ 460,000.00	\$ 275,025.63	\$ 735,025.63	\$ -
8/15/2010	\$ -	\$ 265,825.63	\$ 265,825.63	\$ -
9/30/2010	\$ -	\$ -	\$ -	\$ 1,000,851.26
2/15/2011	\$ 480,000.00	\$ 265,825.63	\$ 745,825.63	\$ -
8/15/2011	\$ -	\$ 256,225.63	\$ 256,225.63	\$ -
9/30/2011	\$ -	\$ -	\$ -	\$ 1,002,051.26
2/15/2012	\$ 500,000.00	\$ 256,225.63	\$ 756,225.63	\$ -
8/15/2012	\$ -	\$ 246,225.63	\$ 246,225.63	\$ -
9/30/2012	\$ -	\$ -	\$ -	\$ 1,002,451.26
2/15/2013	\$ 525,000.00	\$ 246,225.63	\$ 771,225.63	\$ -
8/15/2013	\$ -	\$ 233,100.63	\$ 233,100.63	\$ -
9/30/2013	\$ -	\$ -	\$ -	\$ 1,004,326.26
2/15/2014	\$ 550,000.00	\$ 233,100.63	\$ 783,100.63	\$ -
8/15/2014	\$ -	\$ 219,350.63	\$ 219,350.63	\$ -
9/30/2014	\$ -	\$ -	\$ -	\$ 1,002,451.26
2/15/2015	\$ 580,000.00	\$ 219,350.63	\$ 799,350.63	\$ -
8/15/2015	\$ -	\$ 204,850.63	\$ 204,850.63	\$ -
9/30/2015	\$ -	\$ -	\$ -	\$ 1,004,201.26
2/15/2016	\$ 605,000.00	\$ 204,850.63	\$ 809,850.63	\$ -
8/15/2016	\$ -	\$ 189,725.63	\$ 189,725.63	\$ -
9/30/2016	\$ -	\$ -	\$ -	\$ 999,576.26
2/15/2017	\$ 640,000.00	\$ 189,725.63	\$ 829,725.63	\$ -
8/15/2017	\$ -	\$ 173,725.63	\$ 173,725.63	\$ -
9/30/2017	\$ -	\$ -	\$ -	\$ 1,003,451.26
2/15/2018	\$ 670,000.00	\$ 173,725.63	\$ 843,725.63	\$ -
8/15/2018	\$ -	\$ 160,325.63	\$ 160,325.63	\$ -
9/30/2018	\$ -	\$ -	\$ -	\$ 1,004,051.26
2/15/2019	\$ 695,000.00	\$ 160,325.63	\$ 855,325.63	\$ -
8/15/2019	\$ -	\$ 146,425.63	\$ 146,425.63	\$ -
9/30/2019	\$ -	\$ -	\$ -	\$ 1,001,751.26
2/15/2020	\$ 725,000.00	\$ 146,425.63	\$ 871,425.63	\$ -
8/15/2020	\$ -	\$ 131,472.50	\$ 131,472.50	\$ -
9/30/2020	\$ -	\$ -	\$ -	\$ 1,002,898.13
2/15/2021	\$ 755,000.00	\$ 131,472.50	\$ 886,472.50	\$ -
8/15/2021	\$ -	\$ 115,806.25	\$ 115,806.25	\$ -
9/30/2021	\$ -	\$ -	\$ -	\$ 1,002,278.75
2/15/2022	\$ 790,000.00	\$ 115,806.25	\$ 905,806.25	\$ -
8/15/2022	\$ -	\$ 98,031.25	\$ 98,031.25	\$ -

\$13,445,000

City of Heath, Texas

Tax & Limited Surplus Revenue Certificates of Obligation, Series 2007

Debt Service Schedule

9/30/2022	\$	-	\$	-	\$	-	\$	1,003,837.50
2/15/2023	\$	825,000.00	\$	98,031.25	\$	923,031.25	\$	-
8/15/2023	\$	-	\$	80,500.00	\$	80,500.00	\$	-
9/30/2023	\$	-	\$	-	\$	-	\$	1,003,531.25
2/15/2024	\$	860,000.00	\$	80,500.00	\$	940,500.00	\$	-
8/15/2024	\$	-	\$	61,687.50	\$	61,687.50	\$	-
9/30/2024	\$	-	\$	-	\$	-	\$	1,002,187.50
2/15/2025	\$	900,000.00	\$	61,687.50	\$	961,687.50	\$	-
8/15/2025	\$	-	\$	42,000.00	\$	42,000.00	\$	-
9/30/2025	\$	-	\$	-	\$	-	\$	1,003,687.50
2/15/2026	\$	940,000.00	\$	42,000.00	\$	982,000.00	\$	-
8/15/2026	\$	-	\$	21,437.50	\$	21,437.50	\$	-
9/30/2026	\$	-	\$	-	\$	-	\$	1,003,437.50
2/15/2027	\$	980,000.00	\$	21,437.50	\$	1,001,437.50	\$	-
9/30/2027	\$	-	\$	-	\$	-	\$	1,001,437.50
Total	\$	13,445,000.00	\$	6,607,552.20	\$	20,052,552.20	\$	-

\$1,640,000

City of Heath, Texas

Combination Tax & Revenue Refunding Bonds, Series 2004A

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2007	\$ -	\$ -	\$ -	\$ -
2/15/2008	\$ -	\$ 23,920.00	\$ 23,920.00	\$ -
8/15/2008	\$ 125,000.00	\$ 23,920.00	\$ 148,920.00	\$ -
9/30/2008	\$ -	\$ -	\$ -	\$ 172,840.00
2/15/2009	\$ -	\$ 21,620.00	\$ 21,620.00	\$ -
8/15/2009	\$ 130,000.00	\$ 21,620.00	\$ 151,620.00	\$ -
9/30/2009	\$ -	\$ -	\$ -	\$ 173,240.00
2/15/2010	\$ -	\$ 19,228.00	\$ 19,228.00	\$ -
8/15/2010	\$ 130,000.00	\$ 19,228.00	\$ 149,228.00	\$ -
9/30/2010	\$ -	\$ -	\$ -	\$ 168,456.00
2/15/2011	\$ -	\$ 16,836.00	\$ 16,836.00	\$ -
8/15/2011	\$ 140,000.00	\$ 16,836.00	\$ 156,836.00	\$ -
9/30/2011	\$ -	\$ -	\$ -	\$ 173,672.00
2/15/2012	\$ -	\$ 14,260.00	\$ 14,260.00	\$ -
8/15/2012	\$ 145,000.00	\$ 14,260.00	\$ 159,260.00	\$ -
9/30/2012	\$ -	\$ -	\$ -	\$ 173,520.00
2/15/2013	\$ -	\$ 11,592.00	\$ 11,592.00	\$ -
8/15/2013	\$ 150,000.00	\$ 11,592.00	\$ 161,592.00	\$ -
9/30/2013	\$ -	\$ -	\$ -	\$ 173,184.00
2/15/2014	\$ -	\$ 8,832.00	\$ 8,832.00	\$ -
8/15/2014	\$ 155,000.00	\$ 8,832.00	\$ 163,832.00	\$ -
9/30/2014	\$ -	\$ -	\$ -	\$ 172,664.00
2/15/2015	\$ -	\$ 5,980.00	\$ 5,980.00	\$ -
8/15/2015	\$ 160,000.00	\$ 5,980.00	\$ 165,980.00	\$ -
9/30/2015	\$ -	\$ -	\$ -	\$ 171,960.00
2/15/2016	\$ -	\$ 3,036.00	\$ 3,036.00	\$ -
8/15/2016	\$ 165,000.00	\$ 3,036.00	\$ 168,036.00	\$ -
9/30/2016	\$ -	\$ -	\$ -	\$ 171,072.00
Total	\$1,300,000.00	\$ 250,608.00	\$ 1,550,608.00	\$ -

\$1,835,000

City of Heath, Texas

General Obligation Refunding Bonds, Series 2004

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2007	\$ -	\$ -	\$ -	\$ -
2/15/2008	\$ 170,000.00	\$ 26,588.00	\$ 196,588.00	\$ -
8/15/2008	\$ -	\$ 23,460.00	\$ 23,460.00	\$ -
9/30/2008	\$ -	\$ -	\$ -	\$ 220,048.00
2/15/2009	\$ 175,000.00	\$ 23,460.00	\$ 198,460.00	\$ -
8/15/2009	\$ -	\$ 20,240.00	\$ 20,240.00	\$ -
9/30/2009	\$ -	\$ -	\$ -	\$ 218,700.00
2/15/2010	\$ 185,000.00	\$ 20,240.00	\$ 205,240.00	\$ -
8/15/2010	\$ -	\$ 16,836.00	\$ 16,836.00	\$ -
9/30/2010	\$ -	\$ -	\$ -	\$ 222,076.00
2/15/2011	\$ 190,000.00	\$ 16,836.00	\$ 206,836.00	\$ -
8/15/2011	\$ -	\$ 13,340.00	\$ 13,340.00	\$ -
9/30/2011	\$ -	\$ -	\$ -	\$ 220,176.00
2/15/2012	\$ 205,000.00	\$ 13,340.00	\$ 218,340.00	\$ -
8/15/2012	\$ -	\$ 9,568.00	\$ 9,568.00	\$ -
9/30/2012	\$ -	\$ -	\$ -	\$ 227,908.00
2/15/2013	\$ 205,000.00	\$ 9,568.00	\$ 214,568.00	\$ -
8/15/2013	\$ -	\$ 5,796.00	\$ 5,796.00	\$ -
9/30/2013	\$ -	\$ -	\$ -	\$ 220,364.00
2/15/2014	\$ 155,000.00	\$ 5,796.00	\$ 160,796.00	\$ -
8/15/2014	\$ -	\$ 2,944.00	\$ 2,944.00	\$ -
9/30/2014	\$ -	\$ -	\$ -	\$ 163,740.00
2/15/2015	\$ 160,000.00	\$ 2,944.00	\$ 162,944.00	\$ -
8/15/2015	\$ -	\$ -	\$ -	\$ -
9/30/2015	\$ -	\$ -	\$ -	\$ 171,960.00
Total	\$ 1,445,000.00	\$ 210,956.00	\$ 1,655,956.00	\$ -

\$2,190,000

City of Heath, Texas

Combination Tax & Surplus Revenue Certificates of Obligation, Series 2004

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2007	\$ -	\$ -	\$ -	\$ -
2/15/2008	\$ 90,000.00	\$ 37,352.00	\$ 127,352.00	\$ -
8/15/2008	\$ -	\$ 35,696.00	\$ 35,696.00	\$ -
9/30/2008	\$ -	\$ -	\$ -	\$ 163,048.00
2/15/2009	\$ 110,000.00	\$ 35,696.00	\$ 145,696.00	\$ -
8/15/2009	\$ -	\$ 33,672.00	\$ 33,672.00	\$ -
9/30/2009	\$ -	\$ -	\$ -	\$ 179,368.00
2/15/2010	\$ 110,000.00	\$ 33,672.00	\$ 143,672.00	\$ -
8/15/2010	\$ -	\$ 31,648.00	\$ 31,648.00	\$ -
9/30/2010	\$ -	\$ -	\$ -	\$ 175,320.00
2/15/2011	\$ 40,000.00	\$ 31,648.00	\$ 71,648.00	\$ -
8/15/2011	\$ -	\$ 30,912.00	\$ 30,912.00	\$ -
9/30/2011	\$ -	\$ -	\$ -	\$ 102,560.00
2/15/2012	\$ 40,000.00	\$ 30,912.00	\$ 70,912.00	\$ -
8/15/2012	\$ -	\$ 30,176.00	\$ 30,176.00	\$ -
9/30/2012	\$ -	\$ -	\$ -	\$ 101,088.00
2/15/2013	\$ 40,000.00	\$ 30,176.00	\$ 70,176.00	\$ -
8/15/2013	\$ -	\$ 29,440.00	\$ 29,440.00	\$ -
9/30/2013	\$ -	\$ -	\$ -	\$ 99,616.00
2/15/2014	\$ 25,000.00	\$ 29,440.00	\$ 54,440.00	\$ -
8/15/2014	\$ -	\$ 28,980.00	\$ 28,980.00	\$ -
9/30/2014	\$ -	\$ -	\$ -	\$ 83,420.00
2/15/2015	\$ 25,000.00	\$ 28,980.00	\$ 53,980.00	\$ -
8/15/2015	\$ -	\$ 28,520.00	\$ 28,520.00	\$ -
9/30/2015	\$ -	\$ -	\$ -	\$ 82,500.00
2/15/2016	\$ 135,000.00	\$ 28,520.00	\$ 163,520.00	\$ -
8/15/2016	\$ -	\$ 26,036.00	\$ 26,036.00	\$ -
9/30/2016	\$ -	\$ -	\$ -	\$ 189,556.00
2/15/2017	\$ 30,000.00	\$ 26,036.00	\$ 56,036.00	\$ -
8/15/2017	\$ -	\$ 25,484.00	\$ 25,484.00	\$ -
9/30/2017	\$ -	\$ -	\$ -	\$ 81,520.00
2/15/2018	\$ 35,000.00	\$ 25,484.00	\$ 60,484.00	\$ -
8/15/2018	\$ -	\$ 24,840.00	\$ 24,840.00	\$ -
9/30/2018	\$ -	\$ -	\$ -	\$ 85,324.00
2/15/2019	\$ 45,000.00	\$ 24,840.00	\$ 69,840.00	\$ -

\$2,190,000

City of Heath, Texas

Combination Tax & Surplus Revenue Certificates of Obligation, Series 2004

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2019	\$ -	\$ 24,012.00	\$ 24,012.00	\$ -
9/30/2019	\$ -	\$ -	\$ -	\$ 93,852.00
2/15/2020	\$ 65,000.00	\$ 24,012.00	\$ 89,012.00	\$ -
8/15/2020	\$ -	\$ 22,816.00	\$ 22,816.00	\$ -
9/30/2020	\$ -	\$ -	\$ -	\$ 111,828.00
2/15/2021	\$ 90,000.00	\$ 22,816.00	\$ 112,816.00	\$ -
8/15/2021	\$ -	\$ 21,160.00	\$ 21,160.00	\$ -
9/30/2021	\$ -	\$ -	\$ -	\$ 133,976.00
2/15/2022	\$ 350,000.00	\$ 21,160.00	\$ 371,160.00	\$ -
8/15/2022	\$ -	\$ 14,720.00	\$ 14,720.00	\$ -
9/30/2022	\$ -	\$ -	\$ -	\$ 385,880.00
2/15/2023	\$ 380,000.00	\$ 14,720.00	\$ 394,720.00	\$ -
8/15/2023	\$ -	\$ 7,728.00	\$ 7,728.00	\$ -
9/30/2023	\$ -	\$ -	\$ -	\$ 402,448.00
2/15/2024	\$ 420,000.00	\$ 7,728.00	\$ 427,728.00	\$ -
9/30/2024	\$ -	\$ -	\$ -	\$ 427,728.00
Total	\$ 2,030,000.00	\$ 869,032.00	\$ 2,899,032.00	\$ -

\$730,000

City of Heath, Texas

General Obligation Refunding Bonds, Series 2001

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2007	\$ -	\$ -	\$ -	\$ -
2/15/2008	\$ -	\$ 17,031.25	\$ 17,031.25	\$ -
8/15/2008	\$ -	\$ 17,031.25	\$ 17,031.25	\$ -
9/30/2008	\$ -	\$ -	\$ -	\$ 34,062.50
2/15/2009	\$ -	\$ 17,031.25	\$ 17,031.25	\$ -
8/15/2009	\$ -	\$ 17,031.25	\$ 17,031.25	\$ -
9/30/2009	\$ -	\$ -	\$ -	\$ 34,062.50
2/15/2010	\$ 20,000.00	\$ 17,031.25	\$ 37,031.25	\$ -
8/15/2010	\$ -	\$ 16,591.25	\$ 16,591.25	\$ -
9/30/2010	\$ -	\$ -	\$ -	\$ 53,662.50
2/15/2011	\$ 100,000.00	\$ 16,591.25	\$ 116,591.25	\$ -
8/15/2011	\$ -	\$ 14,341.25	\$ 14,341.25	\$ -
9/30/2011	\$ -	\$ -	\$ -	\$ 130,932.50
2/15/2012	\$ 100,000.00	\$ 14,341.25	\$ 114,341.25	\$ -
8/15/2012	\$ -	\$ 12,091.25	\$ 12,091.25	\$ -
9/30/2012	\$ -	\$ -	\$ -	\$ 126,432.50
2/15/2013	\$ 100,000.00	\$ 12,091.25	\$ 112,091.25	\$ -
8/15/2013	\$ -	\$ 9,791.25	\$ 9,791.25	\$ -
9/30/2013	\$ -	\$ -	\$ -	\$ 121,882.50
2/15/2014	\$ 100,000.00	\$ 9,791.25	\$ 109,791.25	\$ -
8/15/2014	\$ -	\$ 7,441.25	\$ 7,441.25	\$ -
9/30/2014	\$ -	\$ -	\$ -	\$ 117,232.50
2/15/2015	\$ 100,000.00	\$ 7,441.25	\$ 107,441.25	\$ -
8/15/2015	\$ -	\$ 5,066.25	\$ 5,066.25	\$ -
9/30/2015	\$ -	\$ -	\$ -	\$ 112,507.50
2/15/2016	\$ 105,000.00	\$ 5,066.25	\$ 110,066.25	\$ -
8/15/2016	\$ -	\$ 2,546.25	\$ 2,546.25	\$ -
9/30/2016	\$ -	\$ -	\$ -	\$ 112,612.50
2/15/2017	\$ 105,000.00	\$ 2,546.25	\$ 107,546.25	\$ -
9/30/2017	\$ -	\$ -	\$ -	\$ 107,546.25
Total	\$ 730,000.00	\$ 220,893.75	\$ 950,893.75	\$ -

\$9,200,000

City of Heath, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2001

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2007	\$ -	\$ -	\$ -	\$ -
2/15/2008	\$ 265,000.00	\$ 189,528.13	\$ 454,528.13	\$ -
8/15/2008	\$ -	\$ 183,963.13	\$ 183,963.13	\$ -
9/30/2008	\$ -	\$ -	\$ -	\$ 638,491.26
2/15/2009	\$ 280,000.00	\$ 183,963.13	\$ 463,963.13	\$ -
8/15/2009	\$ -	\$ 177,943.13	\$ 177,943.13	\$ -
9/30/2009	\$ -	\$ -	\$ -	\$ 641,906.26
2/15/2010	\$ 290,000.00	\$ 177,943.13	\$ 467,943.13	\$ -
8/15/2010	\$ -	\$ 171,563.13	\$ 171,563.13	\$ -
9/30/2010	\$ -	\$ -	\$ -	\$ 639,506.26
2/15/2011	\$ 345,000.00	\$ 171,563.13	\$ 516,563.13	\$ -
8/15/2011	\$ -	\$ 163,800.63	\$ 163,800.63	\$ -
9/30/2011	\$ -	\$ -	\$ -	\$ 680,363.76
2/15/2012	\$ 355,000.00	\$ 163,800.63	\$ 518,800.63	\$ -
8/15/2012	\$ -	\$ 155,813.13	\$ 155,813.13	\$ -
9/30/2012	\$ -	\$ -	\$ -	\$ 674,613.76
2/15/2013	\$ 380,000.00	\$ 155,813.13	\$ 535,813.13	\$ -
8/15/2013	\$ -	\$ 147,025.63	\$ 147,025.63	\$ -
9/30/2013	\$ -	\$ -	\$ -	\$ 682,838.76
2/15/2014	\$ 425,000.00	\$ 147,025.63	\$ 572,025.63	\$ -
8/15/2014	\$ -	\$ 137,038.13	\$ 137,038.13	\$ -
9/30/2014	\$ -	\$ -	\$ -	\$ 709,063.76
2/15/2015	\$ 445,000.00	\$ 137,038.13	\$ 582,038.13	\$ -
8/15/2015	\$ -	\$ 126,469.38	\$ 126,469.38	\$ -
9/30/2015	\$ -	\$ -	\$ -	\$ 708,507.51
2/15/2016	\$ 470,000.00	\$ 126,469.38	\$ 596,469.38	\$ -
8/15/2016	\$ -	\$ 115,189.38	\$ 115,189.38	\$ -
9/30/2016	\$ -	\$ -	\$ -	\$ 711,658.76
2/15/2017	\$ 665,000.00	\$ 115,189.38	\$ 780,189.38	\$ -
8/15/2017	\$ -	\$ 98,980.00	\$ 98,980.00	\$ -
9/30/2017	\$ -	\$ -	\$ -	\$ 879,169.38
2/15/2018	\$ 790,000.00	\$ 98,980.00	\$ 888,980.00	\$ -
8/15/2018	\$ -	\$ 79,625.00	\$ 79,625.00	\$ -
9/30/2018	\$ -	\$ -	\$ -	\$ 968,605.00
2/15/2019	\$ 845,000.00	\$ 79,625.00	\$ 924,625.00	\$ -

\$9,200,000

City of Heath, Texas

Combination Tax & Revenue Certificates of Obligation, Series 2001

Debt Service Schedule

Date	Principal	Interest	Principal + Interest	Fiscal Total
8/15/2019	\$ -	\$ 58,500.00	\$ 58,500.00	\$ -
9/30/2019	\$ -	\$ -	\$ -	\$ 983,125.00
2/15/2020	\$ 890,000.00	\$ 58,500.00	\$ 948,500.00	\$ -
8/15/2020	\$ -	\$ 36,250.00	\$ 36,250.00	\$ -
9/30/2020	\$ -	\$ -	\$ -	\$ 984,750.00
2/15/2021	\$ 935,000.00	\$ 36,250.00	\$ 971,250.00	\$ -
8/15/2021	\$ -	\$ 12,875.00	\$ 12,875.00	\$ -
9/30/2021	\$ -	\$ -	\$ -	\$ 984,125.00
2/15/2022	\$ 515,000.00	\$ 12,875.00	\$ 527,875.00	\$ -
9/30/2022	\$ -	\$ -	\$ -	\$ 527,875.00
Total	\$ 7,895,000.00	\$ 3,519,599.47	\$ 11,414,599.47	\$ -





CITY OF HEATH

PERSONNEL SUMMARY

CITY OF HEATH
Annual Operating Budget
Fiscal Year 2008-2009

PERSONNEL SUMMARY BY DEPARTMENT									
GENERAL FUND									
<i>Department</i>	<i>Adopted Budget FY 2007</i>			<i>Adopted Budget FY 2008</i>			<i>Approved Budget FY 2009</i>		
	<i>FT</i>	<i>PT</i>	<i>Seas</i>	<i>FT</i>	<i>PT</i>	<i>Seas</i>	<i>FT</i>	<i>PT</i>	<i>Seas</i>
City Manager	2	-	-	2	-	-	2	-	-
City Secretary	1	-	-	1	-	-	1	-	-
Finance	2.5	0.5	-	3	0.5	-	2.5	1	-
Municipal Court	1	-	-	1	-	-	1	-	-
Streets	1.66	-	-	1.66	-	-	1.66	-	-
Parks	1	-	-	1	-	-	1	-	-
Engineering	3.5	-	-	4.5	-	-	4.5	-	-
Public Safety	15	-	-	19	-	-	20	-	-
Non-Divisional	-	-	-	-	-	1	-	-	1
Total General Fund	<u>27.7</u>	<u>0.5</u>	<u>0</u>	<u>33.2</u>	<u>0.5</u>	<u>1</u>	<u>33.7</u>	<u>1</u>	<u>1</u>

PERSONNEL SUMMARY BY DEPARTMENT									
UTILITY FUND									
<i>Department</i>	<i>Adopted Budget FY 2007</i>			<i>Adopted Budget FY 2008</i>			<i>Approved Budget FY 2009</i>		
	<i>FT</i>	<i>PT</i>	<i>Seas</i>	<i>FT</i>	<i>PT</i>	<i>Seas</i>	<i>FT</i>	<i>PT</i>	<i>Seas</i>
Water	1.66	1	-	1.66	1	-	1.66	1	-
Wastewater	1.66	-	-	1.66	-	-	1.66	-	-
Utility Admin	3	-	-	3	-	-	3	-	-
Customer Service	2	0.5	-	2.5	0.5	-	2	1	-
Non-Divisional	-	-	1	-	-	1	-	-	1
Total Utility Fund	<u>8.32</u>	<u>1.5</u>	<u>1</u>	<u>8.82</u>	<u>1.5</u>	<u>1</u>	<u>8.32</u>	<u>2</u>	<u>1</u>
CITY TOTAL	<u>36</u>	<u>2</u>	<u>1</u>	<u>42</u>	<u>2</u>	<u>2</u>	<u>42</u>	<u>3</u>	<u>2</u>



CITY OF HEALTH

SUPPLEMENTAL
INFORMATION

CITY OF HEATH

HISTORY

In 1840, the Texas Congress ordered a central government road to be built from Austin to the mouth of the Kiamichi Creek at its intersection with the Red River. This road crossed the East fork of the Trinity River in the Black Hills.

The Black Hills was named for the rich, black soil. The black soil provided abundant crops for settlers, immigrants and wild game. The Black Hills was home to wild turkeys, deer, geese, ducks and buffalo. The Black Hills also provided plentiful timberland and water. Willow trees were so abundant around the natural water sources that location became known as Willow Springs.

Darr Estates was the stomping ground for free roaming buffalo. Each day at sundown, buffalo would migrate through what is now Darr Estates. Children were summoned inside to the safety of their homes by a ringing bell when the buffalo were on the move.

The late 1800's was a period of steady growth for the Black Hills. Rockwall County assumed the operation of Barnes Bridge (bridge which crossed the East fork of the Trinity at the Black Hills allowing transportation into Dallas County). Businesses located in town. Two schools were established; one in the north on the Pinion farm; one south near the Baptist Church. The two schools were created not from merely growth but due to a quarrel between individuals in the north and south area.

During the 1870's to 1880's, Texas was evolving from an independent territory to a state. Counties were divided and re-divided. The Black Hills was originally zoned in Henderson County, then Nacogdoches County, next Kaufman County. In 1873, a petition was granted situating the Black Hills within the boundaries of the smallest county in Texas. In 1880, the first post office was established for the farming community, by then ,commonly referred to as Heath.

In 1902, Heath Independent School District was formed. A new school was constructed on the site of the current Heath City Hall complex.

In 1916, the town of Heath was devastated by fire; the first of three fires that destroyed businesses and slowed the steady growth earlier experienced. The growth was further impacted by the change in livelihood. The once booming farm town no longer provided revenue sufficient to support a family with a small farm; only large farms were profitable. After the 1920's, a decline in population was realized when work began to be sought in the bigger surrounding cities such as Dallas.

In 1949, the town population was 200. Heath school made the decision to close and merged with the Rockwall Independent School District.

The town of Heath was incorporated in October 12, 1959. In 1969, Lake Ray Hubbard became a reality and the City of Heath realized first revenue. One hundred dollars (\$100) was generated by a franchise with Texas Power and Light. By 1970, population had grown to 520 stemming from home construction. Newcomers were (and still are) attracted to the openness of rural living and proximity to Lake Ray Hubbard. Population estimates for 2008 have blossomed to approximately 6,800.

Heath: A place to call home for a lifetime.

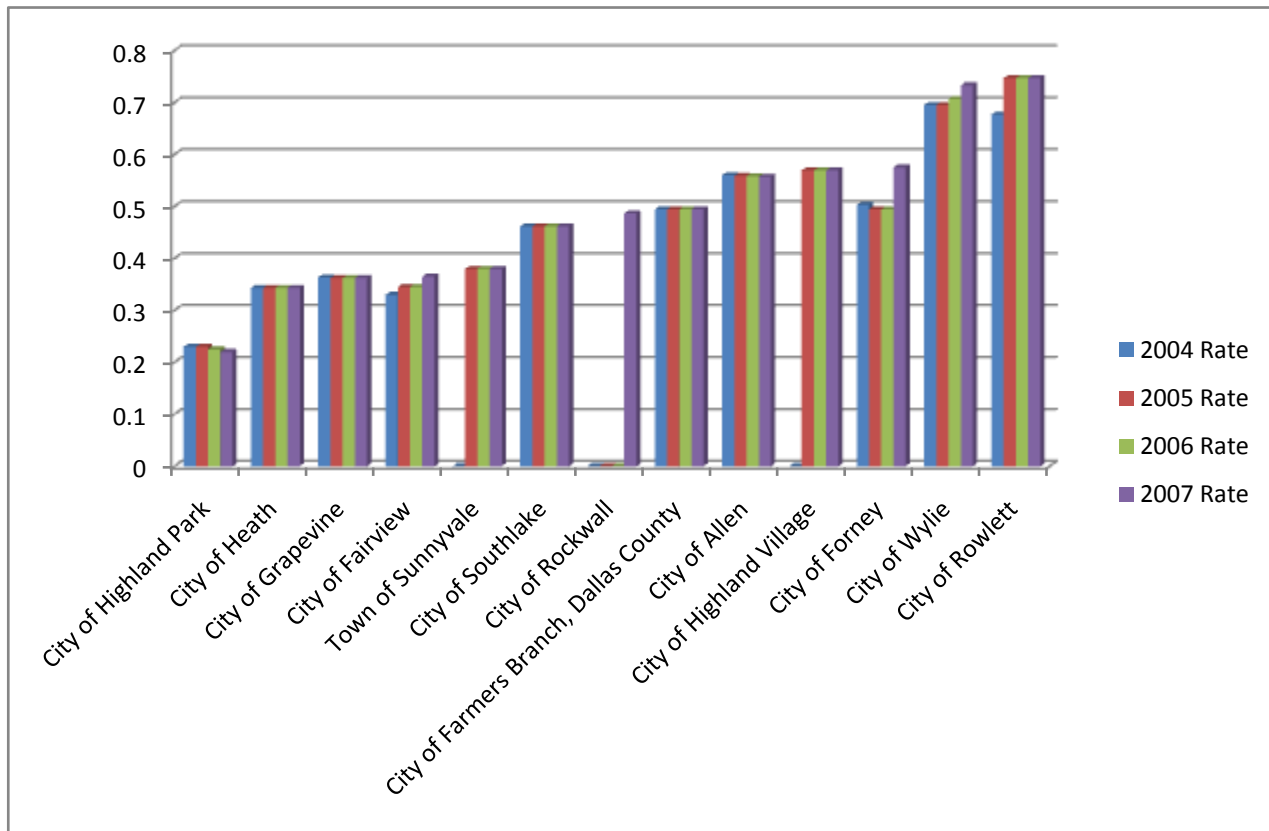
CITY OF HEATH
STATISTICAL DATA

Date of Incorporation	October 12, 1959
Date of City Charter Adoption	September 14, 2002
Form of Government	Home Rule City
Population (2008 Estimate)	6,890
Area-square miles	16
City Limits	10
ETJ	6
Building Permits:	
Permits issued (fiscal year)	572
Value (fiscal year)	\$ 65,742,579
City Employees:	
Full-time	42
Part-time	3
Seasonal	2
Department of Public Safety:	
Number of Employees	20
Number of Volunteers	2
Recreation:	
Parks (number of acres)	71
Developed	40
Undeveloped	31
Municipal Water System:	
Number of customers	1,806
Average consumption (gallons)	21
Miles of water mains	50.24
Municipal Sewer System:	
Number of customers	1,751
Miles of sewer mains	60.6

Source: City of Heath Referenced Department

	2004 Rate	2005 Rate	2006 Rate	2007 Rate
City of Highland Park	0.23	0.23	0.225	0.22
<i>City of Heath</i>	0.3433	0.3433	0.3433	0.3433
City of Grapevine	0.3635	0.3625	0.3625	0.3625
City of Fairview	0.33	0.345	0.345	0.365
Town of Sunnyvale	NA	0.37997	0.37997	0.37997
City of Southlake	0.462	0.462	0.462	0.462
City of Rockwall	NA	NA	NA	0.4865
City of Farmers Branch, Dallas County	0.4945	0.4945	0.4945	0.4945
City of Allen	0.56	0.559	0.558	0.557
City of Highland Village	NA	0.56963	0.56963	0.56963
City of Forney	0.503032	0.494807	0.494801	0.57504
City of Wylie	0.695	0.695	0.70678	0.73325
City of Rowlett	0.676945	0.747173	0.747173	0.747173

Peer Cities indicated in Bold



**CITY OF HEATH
STATISTICAL DATA
PRINCIPAL TAXPAYERS**

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Whittle Development Inc	\$ 10,392,510	1	1.03%
Rainier Baylor Medical	6,314,540	2	0.63%
Oncor Electric Delivery Co	5,768,320	3	0.57%
TR Heath Partners Ltd	5,434,020	4	0.54%
BC Golf Ltd	4,592,740	5	0.46%
Daedelus Corporation	4,412,070	6	0.44%
Tri Terra Developments LP	2,981,270	7	0.30%
Vickers & Vastano Const Inc	2,566,600	8	0.26%
Linehan, Stephen & Rhonda	2,256,130	9	0.22%
Kelldorf, Mark S.	2,203,510	10	0.02%
	<u>\$ 46,921,710</u>		<u>4.67%</u>

Source: Rockwall County Appraisal District

**CITY OF HEATH
STATISTICAL DATA**

GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Other</u>	<u>Total</u>
1999	\$ 774,757.92	\$ 124,309.25	\$ 2,521.92	\$ 901,589.09
2000	\$ 876,039.61	\$ 162,209.10	\$ 31,042.14	\$ 1,069,290.85
2001	\$ 1,161,898.62	\$ 261,901.40	\$ 12,558.17	\$ 1,436,358.19
2002	\$ 1,355,755.16	\$ 150,569.95	\$ 8,539.96	\$ 1,514,865.07
2003	\$ 1,763,902.82	\$ 140,346.41	\$ 43,667.00	\$ 1,947,916.23
2004	\$ 1,961,561.55	\$ 223,761.23	\$ 15,642.76	\$ 2,200,965.54
2005	\$ 2,087,809.49	\$ 276,712.24	\$ 240,812.92	\$ 2,605,334.65
2006	\$ 2,148,331.50	\$ 325,767.61	\$ 14,984.00	\$ 2,489,083.11
2007	\$ 2,519,155.78	\$ 339,570.00	\$ 27,551.81	\$ 2,886,277.59
2008	\$ 2,817,982.24	\$ 365,801.05	\$ 58,509.97	\$ 3,242,293.26

Source: City of Heath Finance Department

**CITY OF HEATH
STATISTICAL DATA
ROCKWALL COUNTY**

Fiscal Year	Real Property		Personal Property	Total Net Taxable Assessed Value	Total Direct Tax Rate	Property Count
	Residential Property	Commercial Property	Commerical			
1999	329,513,458	\$ 3,391,280	\$ 3,776,524	336,681,262	0.3433	2,439
2000	416,866,683	6,086,120	5,043,618	427,996,421	0.3433	2,505
2001	495,396,844	6,816,449	5,356,757	507,570,050	0.3433	2,638
2002	602,559,130	9,338,718	5,654,796	617,552,644	0.3433	2,833
2003	655,473,089	9,692,268	4,868,286	670,033,643	0.3433	2,882
2004	716,137,365	11,431,210	3,695,430	731,264,005	0.3433	2,975
2005	767,900,711	16,210,420	5,318,070	789,429,201	0.3433	3,001
2006	878,134,837	19,455,610	5,172,513	902,762,960	0.3433	3,252
2007	973,926,413	19,796,714	6,701,310	1,000,424,437	0.3433	3,346
2008	1,040,673,919	23,206,300	7,946,530	1,071,826,749	0.3433	3,510

Source: Rockwall Central Appraisal District

**CITY OF HEATH
STATISTICAL DATA**

CONSTRUCTION ACTIVITY AND PROPERTY VALUES

<u>Fiscal Year</u>	COMMERCIAL CONSTRUCTION		RESIDENTIAL CONSTRUCTION	
	<u>Permits</u>	<u>Value</u>	<u>Permits</u>	<u>Value</u>
1999	1	\$ 600,000	129	\$ 35,968,032
2000	-	-	180	\$ 65,700,876
2001	3	\$ 1,880,000	138	\$ 57,589,599
2002	-	-	112	\$ 40,443,237
2003	4	\$ 41,877,000	73	\$ 29,119,830
2004	1	\$ 828,678	95	\$ 44,541,992
2005	3	\$ 1,361,589	117	\$ 57,022,592
2006	1	\$ 5,345,987	147	\$ 76,805,003
2007	2	\$ 1,100,433	87	\$ 53,389,392
2008	6	\$ 25,593,828	42	\$ 23,227,836

Source: City of Heath Public Works Department



CITY OF HEATH

GLOSSARY

CITY OF HEATH

GLOSSARY

ACCRUAL BASIS OF ACCOUNTING: A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

AD VALOREM TAX: A tax levied on taxable property (land, improvements and personal property) for the purpose of financing general operations of the City and debt service requirements.

APPRAISED VALUE: The market value of real and personal property located in the City as of January 1 each year, as determined by the Rockwall County Appraisal District.

APPROPRIATION: The maximum level of spending for each fund and for each department as authorized annually by the City Council.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BALANCED BUDGET: A budget in which current revenues equal current expenditures.

BUDGET: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for various municipal services.

BUDGET CALENDAR: The schedule of key dates or milestones that a government follows in the preparation and adoption of a budget.

BUDGET MESSAGE: A general discussion of the submitted budget presented in writing by the City Manager as a part of the budget document.

CAPITAL OUTLAY: An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life or more than one year; can be permanently identified as an individual unit of property; belongs to one of the following categories: Land, Buildings, Structures & Improvements, Equipment; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and, is not readily susceptible to loss.

CAPITAL PROJECT: A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): Usually referred to by its abbreviation, this report summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance and (2) an operating statement that compares revenues and expenditures.

CONTRACTUAL SERVICES: Services purchased by the City such as utility services, insurance, maintenance contracts, outside consulting.

COURT SECURITY FUND: A Special Revenue (Purpose) Fund created to raise resources to be used for the expenditures incurred for the Municipal Court security. A specific portion from every fine paid is segregated for these purposes.

DEBT SERVICE: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

DEPARTMENT: A major administrative division of the City which indicates overall responsibility for an operation or a group of related operations within a functional area.

CITY OF HEATH

GLOSSARY

EFFECTIVE TAX RATE: A rate which generates the same amount of revenues from property which is taxed in both years.

ENCUMBRANCES: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the current Enterprise Funds for the City: Utility, Sanitation.

EXEMPT/EXEMPTION: Amounts under state law that which are deducted from the appraised value of property for tax purposes. Tax rates are applied to the non-exempt portion of the appraised value to calculate the annual tax levy.

EXPENDITURE: Decreases in (use of) financial resources other than through interfund transfers. This term applies to all governmental type funds.

EXPENSE: A use of financial resources, denoted by its use in the enterprise funds, which is accounted for on a basis consistent with the private business accounting model (full accrual basis).

FISCAL YEAR: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified October 1 to September 30 as its fiscal year.

FRANCHISE FEE: A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unreserved fund balance.”

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The body that sets accounting standards specifically for governmental entities at the state and local levels.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards used by the state and local governments for financial recording and reporting; established by the accounting profession through the Governmental Accounting Standards Board (GASB).

GENERAL FUND: The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, public works, and general administration.

GENERAL OBLIGATION BONDS: 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.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: A form of accrual accounting in which (1) expenditures are recognized when the goods or services are received and (2) revenues, such as taxes, are recognized when measurable and available to pay expenditures in the current accounting period.

NON-DEPARTMENTAL: Includes debt service, operating transfers between funds.

CITY OF HEATH

GLOSSARY

OBJECTIVE: Performance indicator of a program.

OPERATING BUDGET: A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the City Manger for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council.

ORDINANCE: An authoritative command or order.

PER CAPITA DEBT: Total tax supported debt outstanding divided by population.

PERFORMANCE MEASURES: Quantitative measure of a program’s effectiveness or efficiency (e.g., average time to dispatch an emergency 911 call). Often used in conjunction with workload measures (e.g. number of emergency 911 calls received) to evaluate and revise resource allocation strategies.

PERSONNEL SERVICES: Expenditures made for salaries and related benefit costs.

POLICY: A definite course of action adopted after a review of information and directed at the realization of goals.

PROPOSED BUDGET: The budget that has been prepared by the City Manager and submitted to the City Council for approval.

RESERVE: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

REVENUE BONDS: Long term debt (bonds) the repayment of which is based upon pledged revenues form a revenue generating facility.

REVENUES: All amounts of money earned or received by the City from external sources.

TAX BASE: The total property valuations on which each taxing entity levies its tax rates.

TAX LEVY: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXABLE VALUE: Estimated value of property on which ad valorem taxes are levied.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.