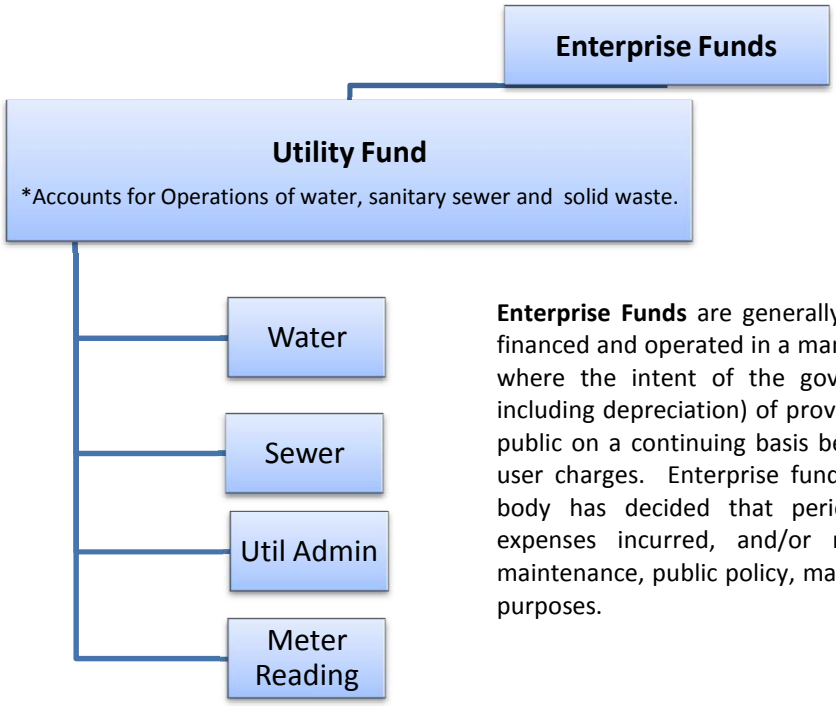
ENTERPRISE FUND SUMMARIES

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.

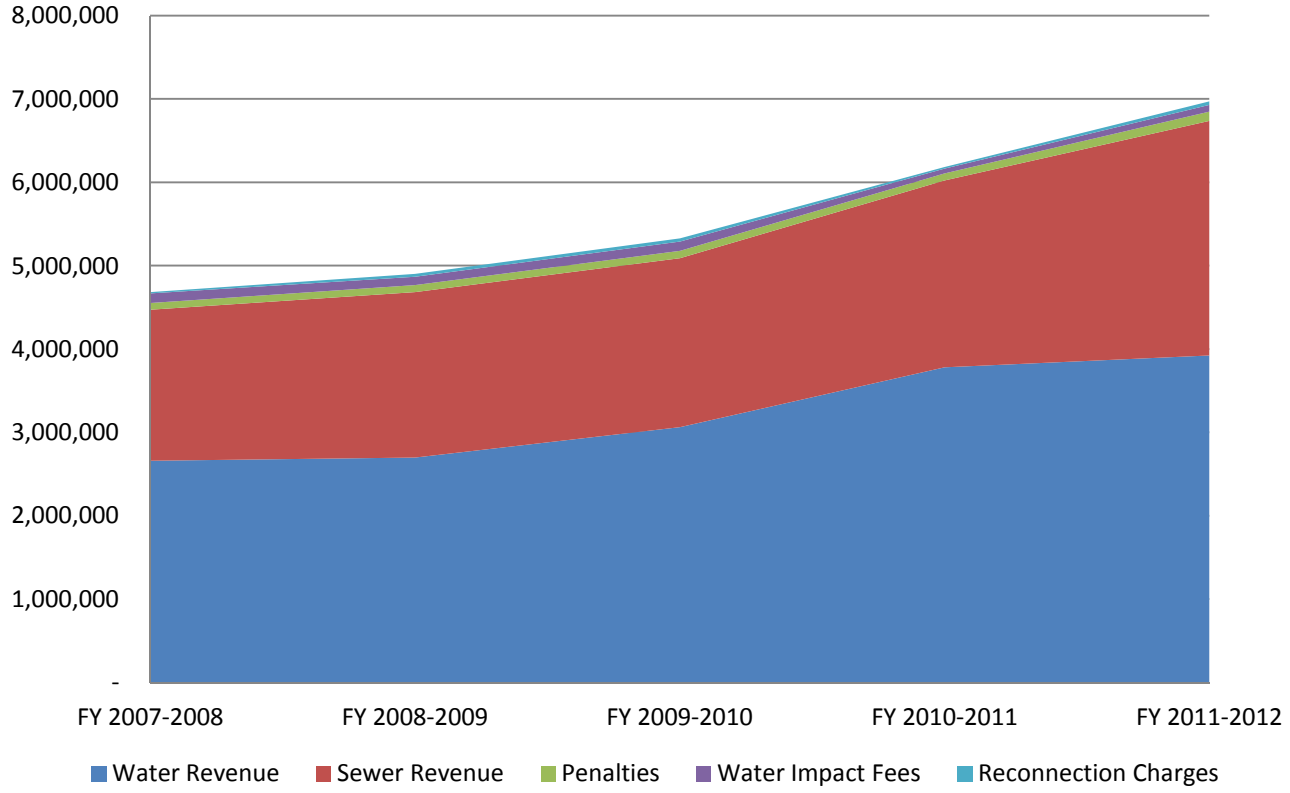
City of Sachse

UTILITY FUND OVERVIEW



Enterprise Funds are generally used 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 cost (expenses including depreciation) of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise funds may also be used when the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

UTILITY FUND MAJOR REVENUE

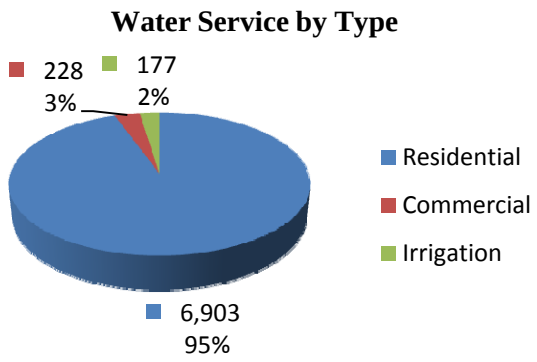


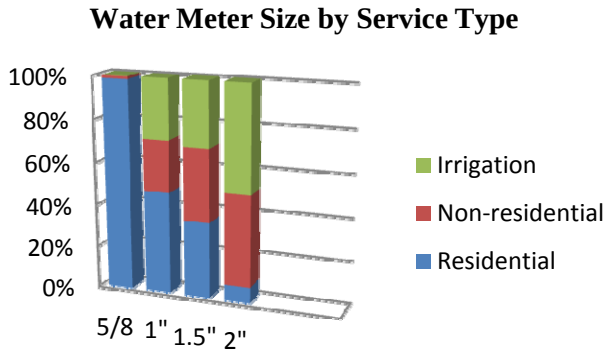
UTILITY FUND OVERVIEW

WATER OPERATIONS

A Utility Rate Study of Water and Wastewater Rates for a ten year period from 2010 to 2019 was prepared by McLain Decision Support Systems of Lewisville, Texas, in May 2010. The primary objective of this study was to determine rates necessary to "fund the overall cost of service and to build the operating reserves over the next two years in order to improve the financial position. The water and wastewater enterprise fund was in good financial condition as of 09/30/2009, but revenues are not covering costs." Assumptions analyzed include:

1. Cash flow projections (income and expenditures),
2. Total number of residential and commercial customers,
3. Estimated annual customer growth at 1%,
4. Estimated operating and maintenance costs of water purchases from NTWMWD to increase 4.7% - 8% in FY 2013 - FY 2019,
5. Staffing levels are assumed to remain static while average salary will increase 3% annually, and
6. Existing debt was incorporated into the cost of service with the assumption of no planned debt new issue.





Forecast Methodology	Assumptions about Environmental Factors	Revenue Assumptions	2012 Revenue Projection	2013 Revenue Projection
A. Avg # of residential customers B. Average Monthly Consumption C. Base Rate Increase D. Volume Increase E. Customer Base Growth	1. NTMWD contract 2. No refunding option 3 1% Idle addresses 4. Growth 5 yr avg	A. 6,799 B. 10,454 C. None D. None E. 2%	$ 3,923,172	$ 4,034,949

RECOMMENDATION: Rates remain the same as the prior year. The annual CPI-based rate adjustment review will be conducted in February and any applicable proposed rate changes will be effective March 1 by City Council approval only.

Detailed Assumptions:

1. NTMWD contract increase was absorbed by Water operations and not passed through to the customers.

2. Water restrictions made estimating water consumption and revenue less predictive. A conservative approach of continued Stage 3 and consensus forecasting was implemented for the projection.

3. Idle addresses: Residential, 60; Commercial, 8.

4. Direct Chargeback for Administrative Costs: $501,505.

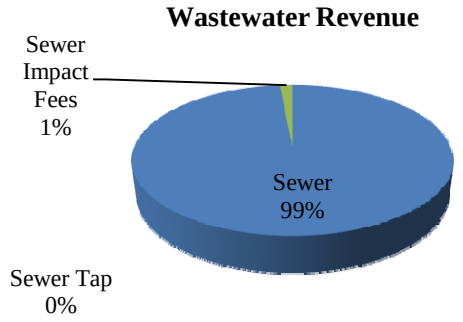
UTILITY FUND OVERVIEW

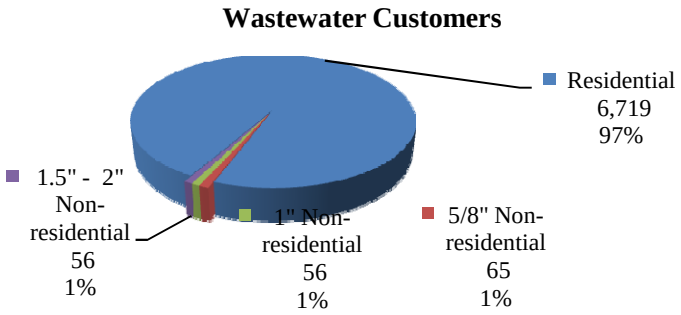
SEWER OPERATIONS

A Utility Rate Study of Water and Wastewater Rates for a ten year period from 2010 to 2019 was prepared by McLain Decision Support Systems of Lewisville, Texas, in May 2010. The primary objective of this study was to determine rates necessary to "fund the overall cost of service and to build the operating reserves over the next two years in order to improve the financial position. The water and wastewater enterprise fund was in good financial condition as of 09/30/2009, but revenues are not covering costs." Assumptions analyzed include:

1. Cash flow projections (income and expenditures),
2. Total number of residential and commercial customers,
3. Estimated annual customer growth at 1%,
4. Estimated wastewater treatment costs charged by the City of Garland will increase 1.7% annually in FY 2013 - FY 2019,
5. Staffing levels are assumed to remain static while average salary will increase 3% annually, and
6. Existing debt was incorporated into the cost of service with the assumption of no planned debt new issue.

Each residential user of the sewer system is charged a base rate plus a monthly rate volume charge per 1,000 gallons of their actual winter usage. The volume charge rate is reviewed annually using the months of November through March. The highest and the lowest consumption of the five winter months are removed from the calculation; the three remaining months are averaged to determine the monthly volume. The calculated volume shall apply for the next 12 months effective each April. All new customers are assigned the City's average volume until personal usage history has been established. An example of the sewer averaging method: If a resident uses an average of 9,000 gallons per month, their residential sewer rate per month will be the base rate ($7.80) + Volume rate times gallons (4.35 X 9) = $46.95 per month.





Forecast Methodology	Assumptions about Environmental Factors	Revenue Assumptions	2012 Revenue Projection	2013 Revenue Projection
A. Number of Residential Customers B. Number of Non-Residential C. Monthly Residential Meter Rate D. Avg Sewer Vol Treated/Connection E. Monthly Non-residential Rate F. Customer Base Growth	1. City of Garland Treatment Contract 2. Growth 5 yr avg	A. 6,700 B. 177 C. 7.80 D. 9,590 E. 12.62 - 30.27 F. 2%	$ 2,815,228	$ 2,974,482

RECOMMENDATION: Rates remain the same as the prior year. The annual CPI-based rate adjustment review will be conducted in February and any applicable proposed rate changes will be effective March 1 by City Council approval only.

Detailed Assumptions:

1. Sewer customers: Residential 6,719; Non-Residential, 65; 1" Non-Residential, 56; 1.5" - 2" Non-Residential, 56.

2. Treatment costs are allocated to the City by the Garland Sewer Contract.

3. Direct Chargeback for administrative costs: $402,196.

UTILITY FUND OVERVIEW

SOLID WASTE

Residential Solid Waste collection and disposal is provided by Republic Services under contract, expiring April 2014. An optional renewal contract may be exercised.

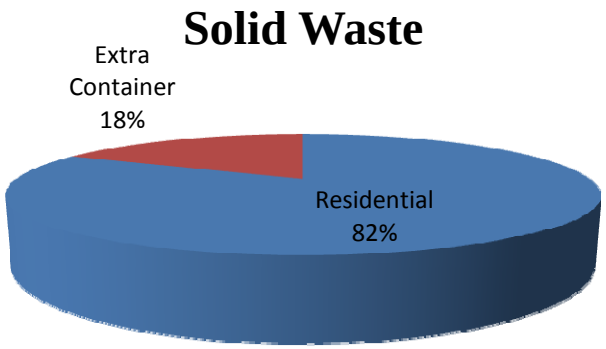
Commercial customers are billed directly by Republic Services.

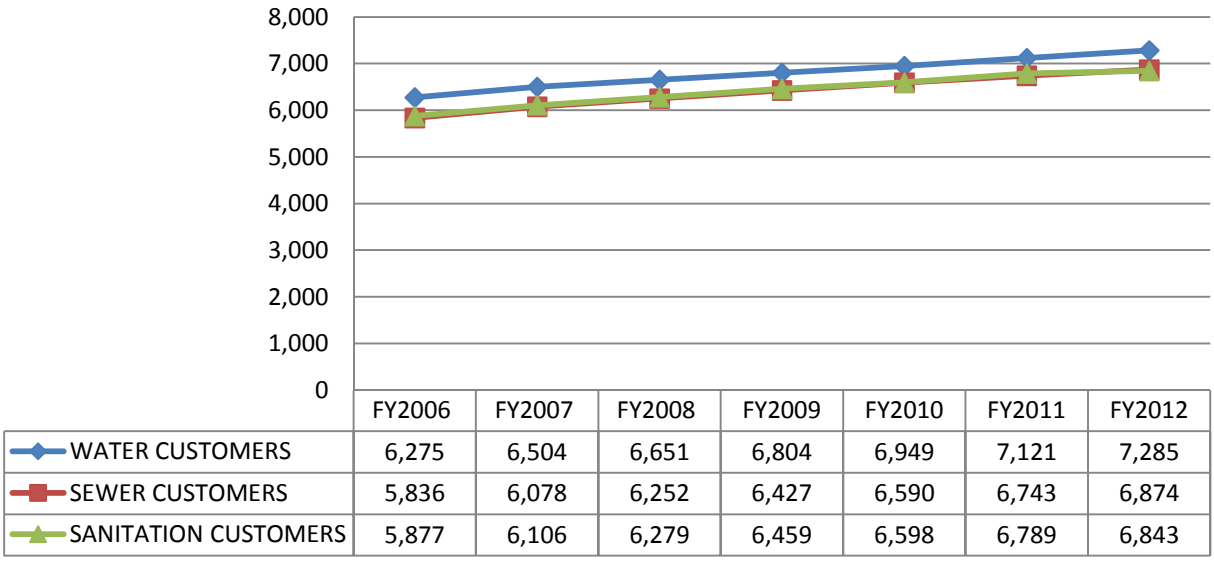
Forecast Methodology	Assumptions about Environmental Factors	Revenue Assumptions	2012 Revenue Projection	2013 Revenue Projection
A. Average number of customers	1. Contract Rates	A. 6,825	$ 21,262	$ 22,000

RECOMMENDATION: Rates remain unchanged pending an optional renewal for contract expiration in April 2014.

Detailed Assumptions:

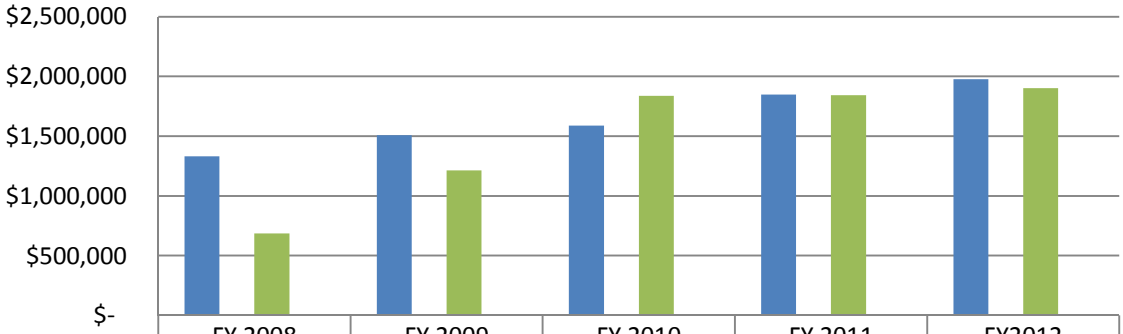
1. Solid Waste customers: 6,843





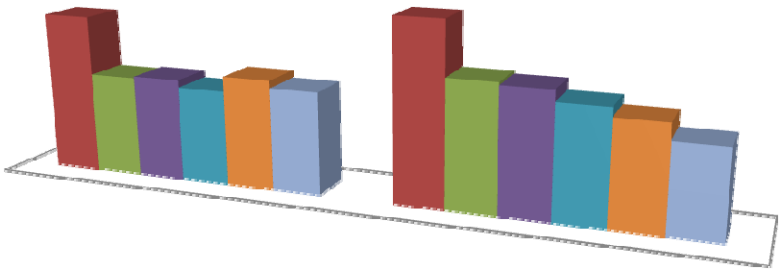
UTILITY FUND OVERVIEW

Water & Sewer Contract Costs and % Change



	FY 2008	FY 2009	FY 2010	FY 2011	FY2012
NTMWD	$1,331,330	$1,508,690	$1,589,458	$1,846,904	$1,976,974
% increase NTMWD		12%	5%	14%	7%
City of Garland	$686,317	$1,213,860	$1,836,579	$1,842,908	$1,901,503
% Increase Garland		43%	34%	0%	3%

% Water & Sewer Customer Growth by FY



	Water	Sewer
FY2007	4%	4%
FY2008	2%	3%
FY2009	2%	3%
FY2010	2%	2%
FY2011	2%	2%
FY2012	2%	2%

UTILITY FUND OVERVIEW

Water Rate Structure

Water Meter Size	Base Rate	Tier Rate
5/8"	$ 8.32	See Tier detail
1"	$ 13.16	See Tier detail
1.5"	$ 21.25	See Tier detail
2"	$ 30.94	See Tier detail

Tier Level	Water Usage per 000's gallons	Fee per 000's gallons
Tier 1	0 - 10,000	$ 2.87
Tier 2	10,001 -15,000	$ 3.59
Tier 3	15,001 - 20,000	$ 4.32
Tier 4	20,001 - 30,000	$ 5.03
Tier 5	30,001 - and >	$ 5.75

Meter Deposits	Rate	Consumer Type
5/8"	$ 90.00	Res/ Non-Res.
1"	$ 120.00	Res/ Non-Res.
1.5"	$ 150.00	Res/ Non-Res.
2"	$ 180.00	Res/ Non-Res.
All sizes per unit	$ 90.00	Multi family unit

Sewer Rate Structure

Meter Size / Type	Base Rate	Volume Rate	Per 000's gallons
Residential	$ 7.80	$ 4.35	Residential Averaging
5/8"	$ 12.62	$ 4.35	Non-residential linked with consumption
1"	$ 20.63	$ 4.35	Non-residential linked with consumption
1.5"	$ 30.27	$ 4.35	Non-residential linked with consumption
2"	$ 30.27	$ 4.35	Non-residential linked with consumption

Residential Sewer Averaging

Each residential user of the sewer system is charged a base rate plus a monthly rate volume charge per 1,000 gallons of their actual winter usage. The volume charge rate is reviewed annually using the months of November through March. The highest and the lowest consumption of the five winter months are removed from the calculation; the three remaining months are averaged to determine the monthy volume. The calculated volume shall apply for the next 12 months effective each April. All new customers are assigned the City's average volume until personal usage can be evaluated. An example of the sewer averaging method: If a resident uses an average of 9,000 gallons per month, their residential sewer rate per month will the base rate ($7.80) + Volume rate times gallons (4.35 X 9) = $46.95 per month.

SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
REVENUES				
Charges for Services	$6,171,679	$6,982,878	$6,945,718	$7,189,631
Developer Contributions	83,943	152,500	115,221	120,000
Interest, Rent & Leases	3,010	8,000	3,374	3,500
TOTAL REVENUES	$6,258,632	$7,143,378	$7,064,313	$7,313,131
OPERATING EXPENDITURES				
Utility Administration	$272,134	$250,526	$233,413	$245,758
Water Operations	3,091,667	2,775,944	2,919,331	3,143,635
Sewer Operations	2,183,849	2,442,522	2,254,563	2,532,170
Meter Reading	121,764	115,554	111,497	121,994
TOTAL OPERATING EXPENDITURES	$5,669,414	$5,584,546	$5,518,804	$6,043,557
NON-OPERATING EXPENDITURES				
Debt Payments	$53,155	$143,992	$138,642	$135,514
Transfers Out-Chargeback	$863,752	$839,256	$839,016	$903,701
Capital Outlays	$389,139	$443,334	$105,879	
Contingencies and Bad Debt Expense	$71,824	$5,000	-$385	$5,000
TOTAL NON-OPERATING EXPENDITURES	$1,377,870	$1,431,582	$1,083,153	$1,044,215
TOTAL REVENUES OVER EXPENDITURES	-$788,652	$127,250	$462,357	$225,359
BEGINNING WORKING CAPITAL	$ 3,840,367	$ 3,051,715	$ 3,051,716	$ 3,514,073
ENDING WORKING CAPITAL	$ 3,051,715	$ 3,178,965	$ 3,514,073	$ 3,739,432
90 Day Reserve	$1,417,353	$1,396,137	$1,379,701	$1,510,889
Designated-Impact Fee	$1,537,330	$1,326,196	$1,326,196	$1,446,196
Unrestricted Fund Balance	$97,032	$456,633	$808,176	$782,347

REVENUE
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
CHARGES FOR SERVICES				
Water Revenue	$3,782,198	$4,059,425	$3,923,172	$4,034,949
Water Tap	0	1,200	1,500	1,000
Meter Installation Charges	17,184	30,000	29,145	27,000
Sewer Revenue	2,240,823	2,734,753	2,815,228	2,974,482
Sewer Tap Charges	0	0	200	100
Reconnection Charges	20,322	42,000	40,596	42,000
Penalties	86,442	84,000	111,919	85,000
Solid Waste Administration Charges	20,401	25,000	21,262	22,000
Return Check Fees	1,240	1,500	1,715	1,900
Miscellaneous Receipts	3,069	5,000	981	1,200
TOTAL CHARGES FOR SERVICES	$6,171,679	$6,982,878	$6,945,718	$7,189,631
DEVELOPER CONTRIBUTIONS				
Water Impact Fees	$56,575	$100,000	$80,192	$75,000
Sewer Impact Fees	27,368	52,500	35,029	45,000
TOTAL DEVELOPER CONTRIBUTIONS	$83,943	$152,500	$115,221	$120,000
INTEREST, RENT & LEASES				
Interest Income	3,010	8,000	3,374	3,500
TOTAL INTEREST, RENT & LEASES	$3,010	$8,000	$3,374	$3,500
TOTAL REVENUES	$6,258,632	$7,143,378	$7,064,313	$7,313,131

SUMMARY OF EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
UTILITY ADMINISTRATION				
Personnel Costs	$101,434	$100,971	$95,057	$102,467
Supplies & Materials	3,374	3,300	2,804	3,482
Maintenance & Repairs	0	250	247	350
Contractual Services	167,326	146,005	135,305	139,459
Transfers & Contingencies	71,824	5,000	-385	5,000
TOTAL UTILITY ADMINISTRATION	$343,958	$255,526	$233,028	$250,758
WATER OPERATIONS				
Personnel Costs	$234,972	$299,026	$274,667	$302,255
Supplies & Materials	202,204	174,848	174,240	180,835
Maintenance & Repairs	603,004	107,000	278,753	82,000
Contractual Services	2,051,487	2,195,070	2,191,672	2,578,544
Capital Outlay	389,139	311,667	29,752	0
Transfers & Contingencies	493,614	472,255	472,020	501,505
Debt Service Obligations	53,155	143,992	138,642	135,514
TOTAL WATER OPERATIONS	$4,027,575	$3,703,858	$3,559,745	$3,780,653
SEWER OPERATIONS				
Personnel Costs	$104,385	$115,526	$105,576	$118,199
Supplies & Materials	72,417	76,575	61,869	72,382
Maintenance & Repairs	53,606	104,500	43,449	64,500
Contractual Services	1,953,441	2,145,921	2,043,669	2,277,089
Capital Outlay	0	131,667	76,127	0
Transfers & Contingencies	370,138	367,001	366,996	402,196
TOTAL SEWER OPERATIONS	$2,553,987	$2,941,190	$2,697,686	$2,934,366
METER READING				
Personnel Costs	$77,473	$76,254	$75,664	$80,786
Supplies & Materials	42,942	37,300	33,911	39,208
Maintenance & Repairs	1,349	2,000	1,922	2,000
TOTAL METER READING	$121,764	$115,554	$111,497	$121,994
TOTAL EXPENDITURES	$7,047,284	$7,016,128	$6,601,956	$7,087,771

DEPARTMENT: UTILITY ADMINISTRATION	FUND: UTILITY

MISSION STATEMENT & PROGRAM DESCRIPTION

The Utility Administration Department is a function of the Finance Department and is responsible for the billing and collection of metered water services by recording, billing and collecting for water, sewer and sanitation services.

Provide valuable public services and amenities	Continue to provide valuable customer service for all citizens of Sachse with water, sewer, trash and hazardous waste requests. On-going Continue to offer citizens convenient, and efficient means of paying for services through direct mail or online access by cash, check or credit card. On-going
Ensure financial stability	Strengthen revenue collection with a 3rd party collection agency to be reported online twice a month. W1Y Maintain bad debt and writeoffs under $5,000 per year. 2-5 years Perform rate and fee study annually to ensure the feasibility and necessity of rate increases. W1Y
Ensure effective communication exchange	Continue to promote e-billing participation through media promotion, the City website, and direct customer contact. On-going

MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2012

Strategic Objective: Provide valuable public services

Action: Improved customer service with the convenient option for electronic billing and on-line billing.

Strategic Objective: Ensure financial stability

Action: Updated water/sewer rates and fees based on the 2009 rate study.

Did you know?

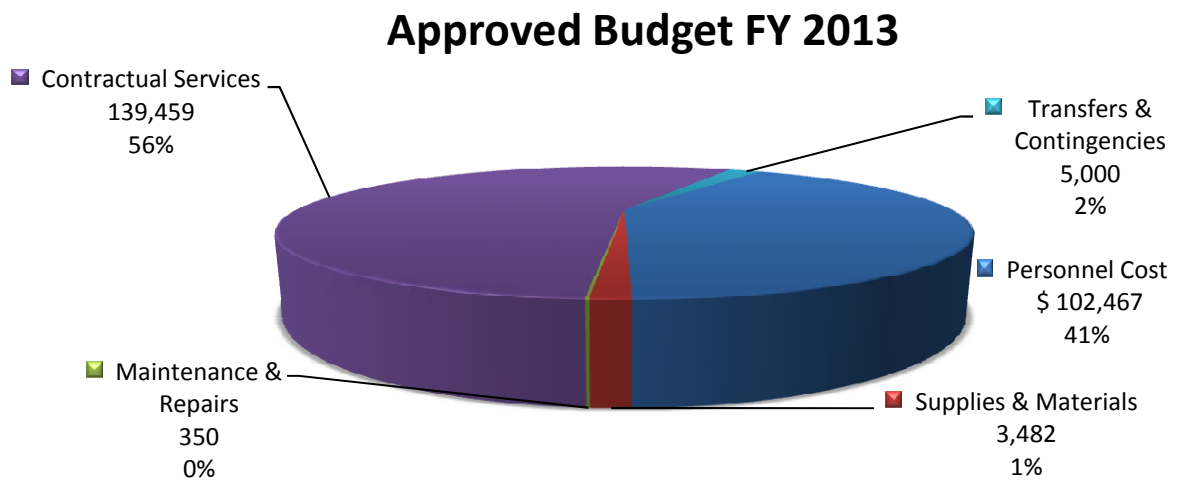
Paperless billing is available to all customers? Utility Billing can now e-mail your regular monthly utility bills, utility late reminder notices, and possible service disconnection notices. You can chose the electronic billing service with the option to be completely paperless or continuing to receive a statement in the mail. Simply fill out and submit the electronic billing form available online at www.cityofsachse.com.

PERFORMANCE INDICATORS	2009-2010	2010-2011	2011-2012	Budget 2012-2013
Activities:				
Utility Bills Processed	NA	83,605	85,018	83,350
Utility Late Notices	NA	13,088	14,734	12,250
Meters Read Monthly	NA	7,020	7,125	7,300
Work Orders Completed	NA	2,350	2,360	2,600
New Accounts Processed	NA	1,558	1,052	1,600
Disconnects Tagged	NA	821	1,189	1,200
Hours of Cross Training	NA	NA	4	12
Utility Rate Reviews	NA	2	2	1

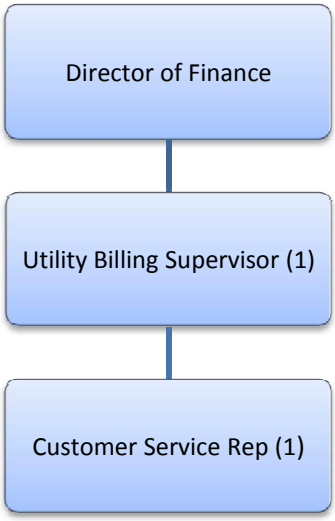
DEPARTMENT: UTILITY ADMINISTRATION	FUND: UTILITY

MAJOR BUDGETARY ISSUES

Increasing cost of providing water and sewer services to the Citizens of Sachse.



EXPENDITURES	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13	% Increase/ Decrease
Category:					
Personnel Cost	$ 103,206	$ 101,434	$ 100,971	$ 102,467	1%
Supplies & Materials	1,867	3,374	3,300	3,482	5%
Maintenance & Repairs	30	0	250	350	29%
Contractual Services	143,833	167,326	146,005	139,459	-5%
Transfers & Contingencies	-	71,824	5,000	5,000	0%
TOTAL	$ 248,936	$ 343,958	$ 255,526	$ 250,758	



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	Actual 2008/09	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13
Full-Time	2	2	2	2	2
Continuous Part-Time	0	0	0	0	0
Temporary	0	0	0	0	0
TOTAL	2	2	2	2	2

EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
UTILITY ADMINISTRATION				
Personnel Costs				
Wages & Salaries	$81,205	$80,468	$75,659	$83,477
Overtime	24	300	27	300
Longevity Pay	1,640	1,736	1,736	860
Social Security & Med & FICA	6,375	6,454	6,028	6,532
TMRS Contributions	9,904	9,464	8,904	9,693
Vacation/Sick Leave Buy Back	1,857	1,857	1,857	758
Workers Compensation	286	333	324	325
Unemployment Tax	144	360	522	522
SUB-TOTAL	$101,434	$100,971	$95,057	$102,467
Supplies & Materials				
Utilities - Communications	$1,961	$1,800	$1,918	$1,932
Office Supplies	1,065	900	829	1,050
Postage	0	200	0	100
Small Tools & Equipment	159	100	0	200
Employee Training	10	100	0	0
Mileage Reimbursement	179	200	57	200
SUB-TOTAL	$3,374	$3,300	$2,804	$3,482
Maintenance & Repairs				
Office Equipment Repairs & Maintenance	0	250	247	350
SUB-TOTAL	$0	$250	$247	$350
Contractual Services				
Professional Services	$9,188	$10,830	$13,629	$8,639
Printer Services	61,873	60,000	63,618	63,600
Bank Charges & Fees	75,802	42,110	38,549	33,900
Copier Rental & Maintenance	896	1,975	675	720
Maintenance & Support Contracts	19,567	31,090	18,834	32,600
SUB-TOTAL	$167,326	$146,005	$135,305	$139,459
Transfers & Contingencies				
Bad Debt Expense	$71,824	$5,000	-$385	$5,000
SUB-TOTAL	$71,824	$5,000	-$385	$5,000
TOTAL UTILITY ADMINISTRATION	**$343,958**	**$255,526**	**$233,028**	**$250,758**

DEPARTMENT:	FUND:
WATER OPERATIONS	**UTILITY**

MISSION STATEMENT & PROGRAM DESCRIPTION

The Water Operations Department is responsible for the repair, maintenance and rehabilitation of 106 miles of water lines within the water distribution system. It is the mission of the Water Department to deliver potable, palatable, high-quality water at an adequate pressure through construction, maintenance and repair of water transmission lines within the City of Sachse distribution system, to upgrade or expand the distribution system as needed in order to sustain future growth and to provide 24-hour emergency repair response to ensure continuous water service with minimal interruption.

STRATEGIC OBJECTIVES	GOALS
Provide valuable public services and amenities	Continue to deliver a safe, high-quality potable water supply to the citizens of Sachse. On-going Continue to ensure continuous water service with minimal interruption. On-going
Plan, Expand, Upgrade, and Maintain infrastructure and equipment	Assess and service future growth needs by planning and expanding the water distribution system. 5 or more years Continue to evaluate, prioritize, and implement pro-active maintenance programs. On-going
Ensure effective communication exchange	Monitor regulatory agency guidelines and requirements to stay compliant with all State and Federal regulations. On-going

MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2012

Strategic Objective: Provide valuable public services

Action: Bunker Hill Road relocation of City utilities.

Action: Updated Capital Improvement Program.

FYI

The City of Sachse 2011 Water Quality Report is available at cityofsachse.com

Did you know?

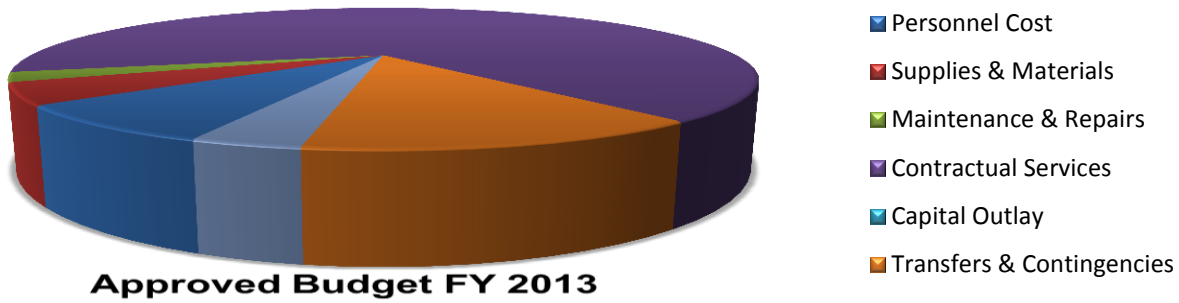
Lavon Lake serves as the NTMWD's main raw water supply source. The NTMWD also holds water rights for raw water supplies from Lake Texoma, Jim Chapman Lake and the wetland facility near Crandall. Additional supplies are available if needed through a water transfer to Lavon Lake from Lake Tawakoni. The raw water supply from Lake Texoma is currently unavailable due to efforts to prevent the spread of zebra

PERFORMANCE INDICATORS	2009-2010	2010-2011	2011-2012	Budget 2012-2013
Activities:				
Leaks Repaired	250	200	190	200
Fire Hydrant Repair	50	45	15	8
Work Orders	240	265	270	280
Line Locates	110	115	120	125
Taps Installed	12	15	10	15
Main Line Flushing	12	12	12	12
Ground Storage Facilities	2	4	4	4
Elevated Storage Facilities	2	2	2	2
# of Fire Hydrants	755	760	770	780
Water Mains (# of miles)	90	100	106	106
# water main line breaks	19	26	19	21
# water lines replaced (linear feet)	600	300	500	200
Avg daily consumption (000's gallons)	2,560	3,146	2,464	3,900
Water Restriction Level	None	Stage 1	Stage 2	Stage 2

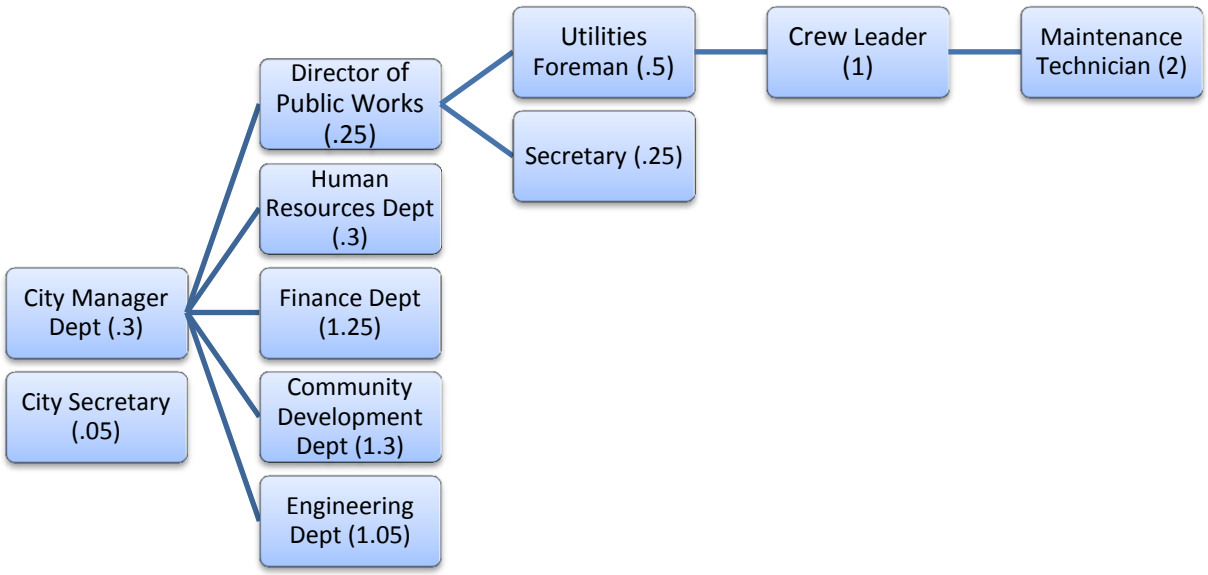
DEPARTMENT:	FUND:
WATER OPERATIONS	**UTILITY**

MAJOR BUDGETARY ISSUES

The City's water system is supplied by NTMWD. NTMWD is responsible for setting the rates charged to their customers. Rates are calculated annually and are based on the projected cost of providing the service. Water rates are set per 1,000 gallons. The $370,000 increase in the NTMWA Contract reflects this projected cost of service.



EXPENDITURES	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13	% Increase/ Decrease
Category:					
Personnel Cost	$ 252,447	$ 234,972	$ 299,026	$ 302,256	1%
Supplies & Materials	190,839	202,204	174,848	180,835	3%
Maintenance & Repairs	73,686	603,004	107,000	82,000	-30%
Contractual Services	1,718,265	2,051,487	2,195,070	2,578,544	15%
Capital Outlay	-	0	311,667	0	-100%
Transfers & Contingencies	499,297	493,614	472,255	501,505	6%
Debt Service Obligations	56,327	53,155	143,992	135,514	-6%
TOTAL	$ 2,790,861	$ 3,638,436	$ 3,703,858	$ 3,780,654	



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	Actual 2008/09	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13
Full-Time	9.20	9.15	9.15	8.05	8.05
Continuous Part-Time	0.15	0.15	0.15	0.15	0.15
Temporary	0.05	0.05	0.05	0.05	0.05
TOTAL	9.40	9.35	9.35	8.25	8.25

EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
WATER OPERATIONS				
Personnel Costs				
Wages & Salaries	$176,228	$228,746	$207,147	$231,318
Overtime	10,129	6,760	9,492	6,760
Other Pay	284	900	611	600
Longevity Pay	1,198	1,390	900	1,382
Social Security & Med & FICA	13,638	18,448	16,195	18,607
TMRS Contributions	21,802	27,050	24,766	27,628
Vacation/Sick Leave Buy Back	1,646	3,358	2,783	3,293
Workers Compensation	9,780	11,384	11,111	11,232
Unemployment Tax	268	990	1,662	1,436
SUB-TOTAL	$234,972	$299,026	$274,667	$302,256
Supplies & Materials				
Utilities - Electric	$126,685	$101,698	$97,178	$106,698
Utilities - Gas	$624	$900	$537	$624
Utilities - Water	$206	$150	$200	$225
Utilities - Communications	$13,401	$11,100	$7,124	$10,788
Office Supplies	4,306	2,000	5,424	2,000
Postage	1,683	2,000	3,321	2,000
Water System Supplies	30,845	35,000	33,644	35,000
Uniforms & Accessories	1,374	1,500	1,287	1,500
Small Tools & Equipment	10,714	10,000	8,161	10,000
Fuel & Lubricants	8,002	6,000	12,678	7,500
Dues & Subscriptions	155	0	0	0
Employee Training	4,209	4,500	4,686	4,500
Mileage Reimbursement			0	
SUB-TOTAL	$202,204	$174,848	$174,240	$180,835
Maintenance & Repairs				
Vehicle Repairs & Maintenance	$1,893	$3,000	$3,101	$3,000
Machinery Repairs & Maintenance	2,801	4,000	5,874	4,000
Building Repairs & Maintenance	0	25,000	0	0
Water Storage Facility Maintenance	572,762	20,000	228,102	20,000
Water Distribution System Maintenance	25,156	35,000	20,369	35,000
SCADA Maintenance & Repair	392	20,000	21,307	20,000
SUB-TOTAL	$603,004	$107,000	$278,753	$82,000
Contractual Services				
Engineering Fees	$0	$0	$0	$0
Franchise Expense	$185,557	$189,000	$196,159	$201,747
NTMWA Contract	1,846,904	1,986,240	1,976,974	2,357,911
TNRCC Inspection Fees	17,483	16,830	17,483	16,830
Copier Rental & Maintenance	1,058	2,000	1,056	1,056
Equipment & Machinery Rental	0	1,000	0	1,000
Maintenance & Support Contracts	485	0	0	0
SUB-TOTAL	$2,051,487	$2,195,070	$2,191,672	$2,578,544

EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
Capital Outlay				
Equipment	$0	$11,667	$3,498	$0
Capital Outlay	0	$300,000	$26,254	0
Depreciation Expense	389,139	0	0	0
SUB-TOTAL	$389,139	$311,667	$29,752	$0
Transfers & Contingencies				
Operating Transfer Out - G&A	$493,614	$472,255	$472,020	$501,505
SUB-TOTAL	$493,614	$472,255	$472,020	$501,505
Debt Service Obligations				
Paying Agent Fees	$500	$850	$500	$850
Financing Costs	1,560	0	0	0
Principal - 2007 Series CO	0	90,000	90,000	90,000
Interest - 2007 Series CO	51,095	53,142	48,142	44,664
SUB-TOTAL	$53,155	$143,992	$138,642	$135,514
TOTAL WATER OPERATIONS	**$4,027,575**	**$3,703,858**	**$3,559,745**	**$3,780,654**

DEPARTMENT: SEWER OPERATIONS	FUND: UTILITY

MISSION STATEMENT & PROGRAM DESCRIPTION

The Sewer Department is responsible for the repair, maintenance and rehabilitation of 86 miles of sewer lines which receives and transports wastewater from residential and commercial sites to the City's five lift stations, where it is pumped through two outflow meters (Murphy Road and Bunkerhill Road) to be treated by the City of Garland at their facilities. The lift stations and sewer operations are monitored 24 hours a day via the SCADA system.

STRATEGIC OBJECTIVES	GOALS
Provide valuable public services and amenities	Continue to maintain the sewer system in such a manner as to protect the public health of citizens and preserve the environment while complying with all regulatory agency requirements. On-going Ensure unregulated overflows are eliminated or reduced. 2-5 years
Plan, Expand, Upgrade, and Maintain infrastructure and equipment	Assess and service future growth needs by planning and expanding the sewer system. On-going Continue to evaluate, prioritize, and implement pro-active maintenance programs. On-going Reduce Inflow and Infiltration by replacing deteriorating piping and fixtures. 5 years or more
Ensure effective communication exchange	Monitor regulatory agency guidelines and requirements to stay compliant with all State and Federal regulations. On-going
Retain a high-quality workforce	Enhance employee technical knowledge through on-site training or continuing education available. On-going

MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2012

Strategic Objective: Provide valuable public services

Action: Inflow and infiltration investigations conducted and appropriate repairs completed.

Strategic Objective: Plan, Expand, Upgrade and Maintain

Action: Performed sewer system and lift station upgrades.

Action: Sewer System and lift station improvements in progress.

Strategic Objective: Effective communication exchange

Action: Upgraded Supervisory Control and Data Acquisition System.

Did you know?

The SCADA system allows the City to significantly reduce operating labor costs, while at the same time actually improve sewer system performance and reliability. A SCADA system will indicate the nature and degree of a problem, while the ability to remotely control site equipment may permit an operator to postpone a site visit till working hours. SCADA based alarming is also very reliable since it is in-house and tied directly to process

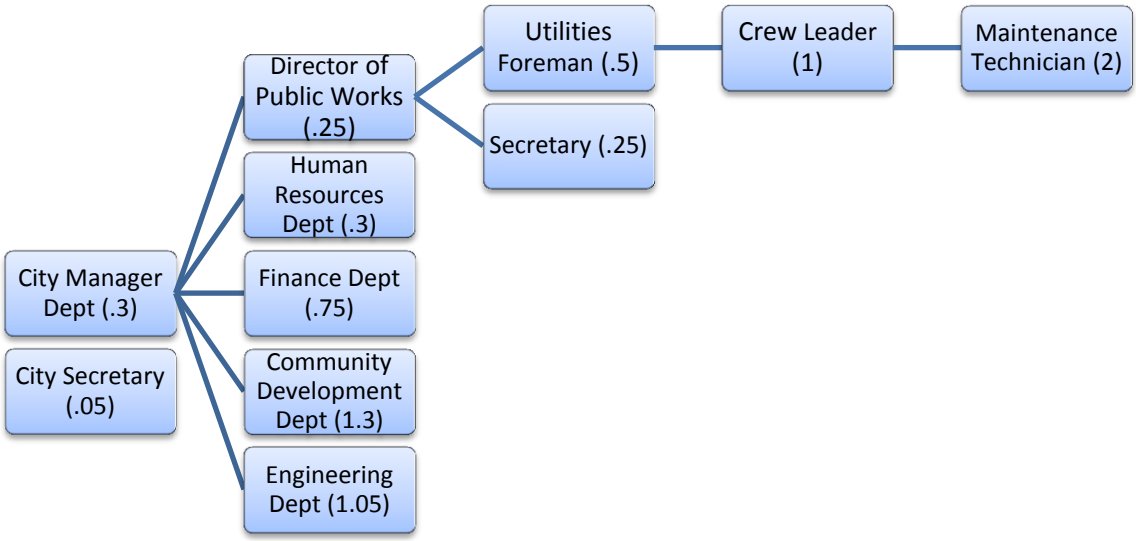
MAJOR BUDGETARY ISSUES

The Garland Sewer contractual services cost increased approximately $124,000.

- Personnel Cost
- Supplies & Materials
- Maintenance & Repairs
- Contractual Services

DEPARTMENT: SEWER OPERATIONS				FUND: UTILITY
PERFORMANCE INDICATORS	**2009-2010**	**2010-2011**	**2011-2012**	**Budget 2012-2013**
Activities:				
Camera Sewer Lines	5	20	35	50
Sewer Clogs	110	100	80	70
Install Clean Out	40	45	30	25
New Taps	4	6	5	7
Manhole Maintenance	90	100	80	60
Main Line Repairs	20	25	20	15
Monthly Main Cleaning	12	12	12	12
# of sewer connections	7,100	7,300	7,500	
# of Lift stations	4	4	5	5
Sanitary Sewer (miles)	70	75	86	89
Sewer main lines replaced (linear feet)	600	400	350	400
Sewer main lines cleaned (linear feet)	90,000	120,000	180,000	150,000
Total sewage system flow (000's gallons)	1.8 MGD	1.8 MGD	2.0 MGD	2.1 MGD

EXPENDITURES	**Actual 2009/10**	**Actual 2010/11**	**Budget 2011/12**	**Budget 2012/13**	**% Increase/ Decrease**
Category:					
Personnel Cost	$ 110,497	$ 104,385	$ 115,526	$ 118,199	2%
Supplies & Materials	71,121	72,417	76,575	72,382	-6%
Maintenance & Repairs	39,164	53,606	104,500	64,500	-62%
Contractual Services	1,938,206	1,953,441	2,145,921	2,277,089	6%
Capital Outlay	-	0	131,667	0	-100%
Transfers & Contingencies	370,138	370,138	367,001	402,196	9%
TOTAL	$ 2,529,126	$ 2,553,987	$ 2,941,190	$ 2,934,366	



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	**Actual 2008/09**	**Actual 2009/10**	**Actual 2010/11**	**Budget 2011/12**	**Budget 2012/13**
Full-Time	6.70	6.65	6.65	7.55	7.55
Continuous Part-Time	0.15	0.15	0.15	0.15	0.15
Temporary	0.05	0.05	0.05	0.05	0.05
TOTAL	6.90	6.85	6.85	7.75	7.75

EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
SEWER OPERATIONS				
Personnel Costs				
Wages & Salaries	$75,622	$84,490	$76,480	$86,646
Overtime	8,467	6,760	7,809	6,760
Other Pay	146	300	0	600
Longevity Pay	400	580	132	180
Social Security & Med & FICA	5,899	7,152	6,118	7,165
TMRS Contributions	9,929	10,478	9,481	10,645
Vacation/Sick Leave Buy Back	0	1,063	376	1,338
Workers Compensation	3,607	4,163	4,065	4,082
Unemployment Tax	316	540	1,115	783
SUB-TOTAL	$104,385	$115,526	$105,576	$118,199
Supplies & Materials				
Utilities - Electric	$36,731	$41,000	$36,588	$41,000
Utilities - Gas	$624	$1,000	$537	$624
Utilities - Water	$205	$175	$200	$250
Utilities - Communications	$1,002	$700	$1,055	$1,008
Office Supplies	$297	$0	$0	$0
Sewer System Supplies	14,495	20,000	10,453	15,000
Uniforms & Accessories	896	900	852	900
Small Tools & Equipment	4,287	4,000	3,521	4,000
Fuel & Lubricants	11,853	8,000	7,515	8,000
Employee Training	2,027	800	1,148	1,600
SUB-TOTAL	$72,417	$76,575	$61,869	$72,382
Maintenance & Repairs				
Vehicle Repairs & Maintenance	$9,190	$3,000	$2,087	$3,000
Machinery Repairs & Maintenance	2,261	1,500	3,017	1,500
Sewer System Maintenance	30,529	80,000	36,380	40,000
SCADA Maintenance & Repair	11,626	20,000	1,965	20,000
SUB-TOTAL	$53,606	$104,500	$43,449	$64,500
Contractual Services				
Franchise Expense	$110,533	$141,480	$142,166	$148,724
Garland Sewer Contract	1,842,908	2,004,441	1,901,503	2,128,365
SUB-TOTAL	$1,953,441	$2,145,921	$2,043,669	$2,277,089
Capital Outlay				
Equipment	$0	$11,667	$0	$0
Capital Outlay	0	120,000	76,127	0
SUB-TOTAL	$0	$131,667	$76,127	$0
Transfers & Contingencies				
Operating Transfer Out - G&A	$370,138	$367,001	$366,996	$402,196
SUB-TOTAL	$370,138	$367,001	$366,996	$402,196
TOTAL SEWER OPERATIONS	**$2,553,987**	**$2,941,190**	**$2,697,686**	**$2,934,366**

DEPARTMENT: METER READING	FUND: UTILITY

MISSION STATEMENT & PROGRAM DESCRIPTION

The City of Sachse Meter Reading Department strives to provide accurate and timely readings of all City utility accounts whereby the billing division can produce accurate utility bills. As a field representative for the City of Sachse, the Meter Reading department conducts all City business with the utmost respect for the citizens. Normal workload consists of connecting/disconnecting, customer service, leak detection notification, answering customer questions and concerns, replacing and setting construction meters, and reporting usage.

Provide valuable public services and amenities	Continue to provide valuable customer service for all citizens of Sachse by monitoring all leak alerts, high and low reporting, and tamper and stopped meter alerts. On-going Continue to provide accurate water usage for utility billing. On-going
Ensure effective communication exchange	Continue to use print and oral communication to aid customer understanding of water use policies. On-going
Retain a high-quality workforce	Cross-train and assist with clerical responsibilities as requested. On-going

MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2012

Strategic Objective: Provide valuable public services

Action: Tag delinquent customer doors prior to shutoff.

Action: Provide detailed usage reports to assist customers in reducing usage.

Action: Aggressively identify and replace failing registers.

Did you know?

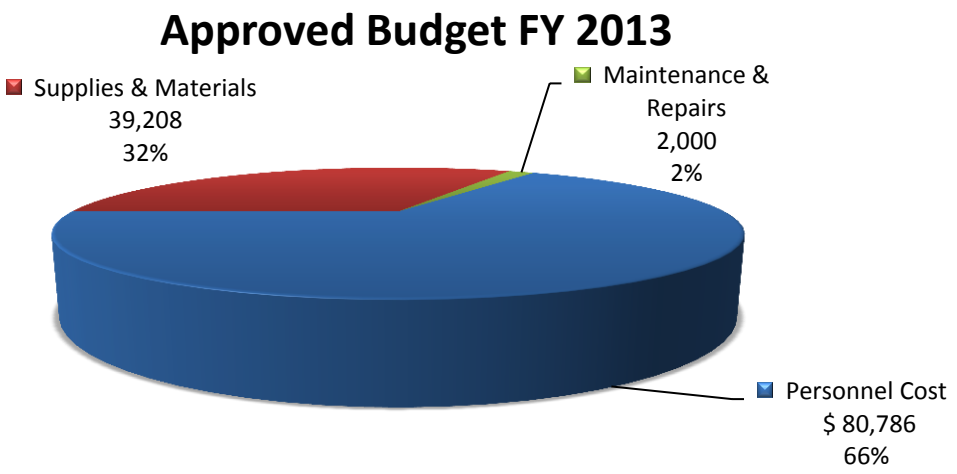
Leaks posing a threat to health and safety are handled as emergencies and receive priority response. If you are experiencing an emergency water leak after hours or during the weekend, please call police dispatch at 972.495.2271.

PERFORMANCE INDICATORS	2009-2010	2010-2011	2011-2012	Budget 2012-2013
Activities:				
# of connections	NA	6,861	7,073	7,241
Meters Read (Monthly)	NA	7,020	7,125	7,300
Work Orders Completed	NA	2,350	2,360	2,600
New Meter Sets	NA	212	168	250
Meters Replaced	NA	1,132	822	700

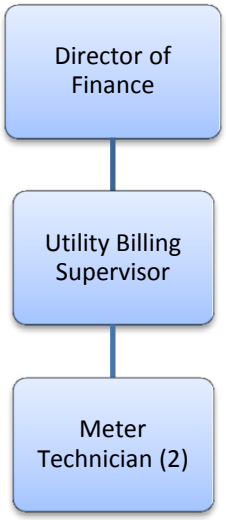
DEPARTMENT: METER READING	FUND: UTILITY

MAJOR BUDGETARY ISSUES

Increase in meter inventory to replace aging meters and install new meters needed as City growth continues.



EXPENDITURES	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13	% Increase/ Decrease
Category:					
Personnel Cost	$ 75,187	$ 77,473	$ 76,254	$ 80,786	6%
Supplies & Materials	20,382	42,942	37,300	39,208	5%
Maintenance & Repairs	1,686	1,349	2,000	2,000	0%
TOTAL	$ 97,255	$ 121,764	$ 115,554	$ 121,994	



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	Actual 2008/09	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13
Full-Time	2	2	2	2	2
Continuous Part-Time	0	0	0	0	0
Temporary	0	0	0	0	0
TOTAL	2	2	2	2	2

EXPENDITURES
FISCAL YEAR 2012-2013

UTILITY FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
METER READING				
Personnel Costs				
Wages & Salaries	$61,045	$59,405	$59,579	$62,405
Overtime	0	500	-	500
Longevity Pay	656	752	752	848
Social Security & Med & FICA	4,626	4,745	4,578	4,982
TMRS Contributions	7,247	6,959	6,838	7,392
Vacation/Sick Leave Buy Back	1,371	771	697	1,371
Workers Compensation	2,384	2,762	2,698	2,766
Unemployment Tax	144	360	522	522
SUB-TOTAL	$77,473	$76,254	$75,664	$80,786
Supplies & Materials				
Utilities - Communications	$1,861	$1,800	$1,771	$1,908
Office Supplies	118	100	65	100
Water Meters & Supplies	34,106	28,000	26,827	30,000
Uniforms & Accessories	685	400	328	400
Small Tools & Equipment	1,452	1,000	258	1,000
Fuel & Lubricants	4,720	6,000	4,662	5,800
SUB-TOTAL	$42,942	$37,300	$33,911	$39,208
Maintenance & Repairs				
Vehicle Repairs & Maintenance	$1,349	$2,000	$1,922	$2,000
SUB-TOTAL	$1,349	$2,000	$1,922	$2,000
TOTAL METER READING	**$121,764**	**$115,554**	**$111,497**	**$121,994**

PROGRAM AND SERVICE ENHANCEMENTS (Supplementals)
UTILITIES FUND
FISCAL YEAR 2012-2013

Department	Description of Program	Requests	Proposed	Occurrence
Water Utilities	Ground Storage Facilities External Lighting	10,000	0	One-time
Water Utilities	Elevated Storage External Lighting	50,000	0	One-time
	TOTAL	**$60,000**	**$0**	

City of Sachse

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 supported bonded debt. Bonded debt includes general obligation bonds, certificates of obligations and combination tax and revenue certificates of obligation.

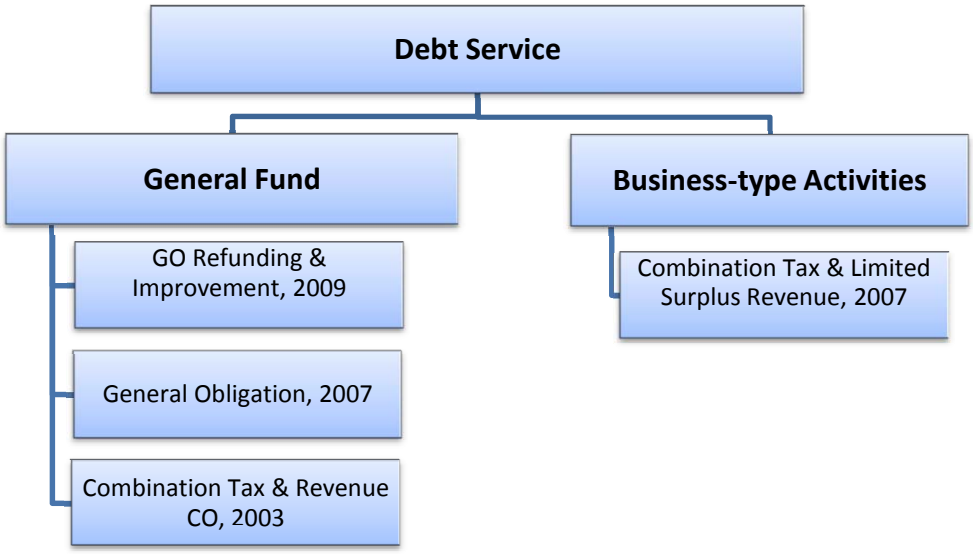
The principal source of revenue is assessed property taxes as established by ordinance.

City of Sachse

DEBT SERVICE FUND OVERVIEW

The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values. Payments of principal and interest are made for general obligation bonds, certificates of obligation, and revenue bonds.

Current general outstanding debt, including principal and interest, equals $64,262,049.78 comprised of a general obligation refunded issue, a general obligation issue and a combination tax and revenue certificates of obligation.



DEBT SERVICE MAJOR REVENUE

DEBT SERVICE FUND OVERVIEW

AGGREGATE DEBT SERVICE SCHEDULE

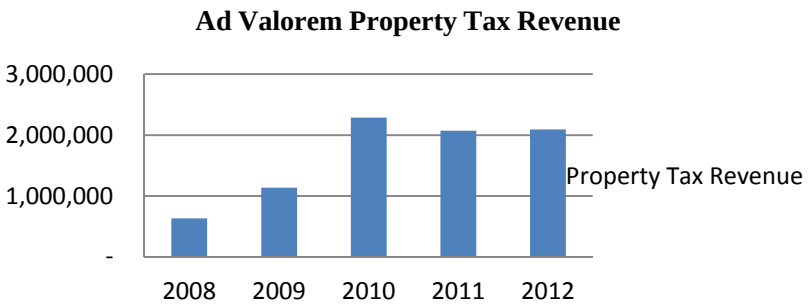
The Aggregate Debt Service Schedule shows principal and interest payment obligations through 2034. Annually, the Debt Service Schedule of obligations and self-supporting revenue (primarily property tax and interest income) is analyzed for stability.

Numerous, unforeseen changes in variables make annual analysis vital. Annually, assumptions can be revised to incorporate economical and valuation fluctuations, and refunding options. Analysis will include:

1. Estimated annual growth in the taxable assessed valuation over the life of the debt,
2. Existing amount of GO Debt Service obligations each year for the life of the debt,
3. Other long term debt obligations for the life of the debt,
4. Collection rate of Debt Service (I&S) portion of ad valorem tax levy over the life of the debt,
5. Interest rate projections for the life of the debt,
6. Estimated I&S tax rate for the life of the debt, and
7. Refunding feasibility.

Ad Valorem Property Taxes, Current Year (99%)

The Collin Central Appraisal District (CCAD) and Dallas Central Appraisal District (DCAD) establish the value of each property within the City of Sachse.



Forecast Methodology	Assumptions about Environmental Factors	Revenue Assumptions	2012 Revenue Projection	2013 Revenue Projection
Formula: (A/100)*B*C **Where:** A = Certified Net Taxable Value B = Millage rate C = Collection Rate	1. Assessed values expected to remain relatively flat	A. 1,225,275,258 B. .201925 cents C. 99.5% collection	$ 2,092,693	$ 2,461,766

Detailed Assumptions:

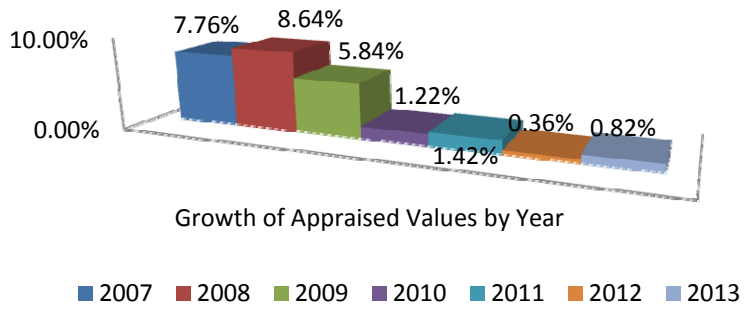
1. No refunding option available this fiscal year.

2. Reallocate 3 cents from Maintenance & Operations (M&O) to Interest & Sinking (I&S). M&O= .568894 I&S= .201925

Did you know?

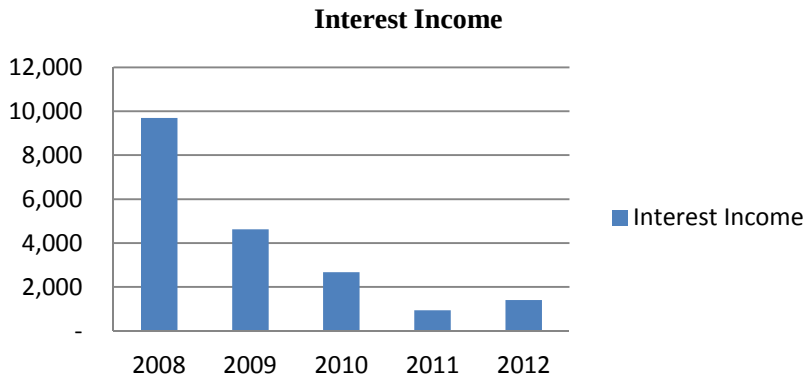
Standard & Poor's AA- rating reflects the City's good management practices and very strong financial position mainly due to "close proximity to Dallas, very strong wealth and income levels and historically very strong general fund reserves."

DEBT SERVICE FUND OVERVIEW



Interest (1%)

Interest Income spiked in FY 2008 from earnings received from investing the 2007 Bond Proceeds. In subsequent years, interest rates have declined and remain historically low. The decrease in interest income is a combination of low interest rates and reduction in the debt service fund balance.



Forecast Methodology	Assumptions about Environmental Factors	Revenue Assumptions	2012 Revenue Projection	2013 Revenue Projection
Formula: (A*(1+B/1)^(1*(C/12))) **Where:** A = Average Balance B = Rate C = Time	1. Money Market 2. Debt Service Payments	A. I&S accts B. .1% - .2%	$ 15,000	$ 7,500

Detailed Assumptions:

1. The economic outlook for interest rates is not promising. Economics projected rates to remain low for an "extended period;" therefore, interest calculations reflect the current rate of interest.

Did you know?

You can see your tax dollars at work by viewing the list of Capital Improvement Projects in the CIP Section?

CITY OF SACHSE

GENERAL OBLIGATION DEBT SERVICE
LEGAL DEBT MARGIN

Article XI, Section 5 of the Texas Constitution applicable to cities of more than 5,000 population limits ad valorem tax rates to $2.50 per $100 assessed valuation for cities operating under a Home Rule Charter by stating:

...but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half per cent of the taxable property of such city, and no debt shall ever be created by any city, unless at the same time provision be made to assess and collect annually a sufficient sum to pay the interest thereon and creating a sinking fund of at least two per cent thereon.

The City Fiscal and Budgetary Policy Statements proclaim "The debt to operations component of the tax rate should not exceed 30%.

The City Charter (Section 7.14) states: *Power to Borrow.* The city shall have the right and power, except as prohibited by law or this Charter, to borrow money by whatever method it may deem to be in the public interest.

Tax Obligation Bonds—General.
(a) 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 any other public purpose not prohibited by law of [or] this Charter, and to issue refunding bonds to refund outstanding bonds previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they were issued.

(b) Any bonds issued under the provisions of this section shall not be issued without an election. The city council shall prescribe the procedure for calling and holding such elections, shall define the voting precincts and shall provide for the return and canvass of the ballots cast at such elections.

(c) If at such elections a majority of the vote shall be in favor of creating such a debt or refunding outstanding valid bonds of the city, it shall be lawful for the city council to issue bonds as proposed in the ordinance submitting same. If, however, a majority of the vote polled shall be against the creation of such debt or refunding such bonds, the city council shall be without authority to issue the bonds. In all cases when the city council shall order an election for the issuance of bonds of the city, it shall, at the same time, submit the question of whether or not a tax shall be levied upon the property within the city for the purpose of paying the interest on the bonds and to create a sinking fund for their redemption.

Revenue Bonds. The city shall have the power to borrow money for the purpose of any self-liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas. With an affirmative vote of at least five (5) members of the city council, it shall have the power to issue revenue bonds and to evidence the obligation created thereby. Such bonds shall be in charge upon and payable from the properties, or interest therein pledged, or the income therein gained from, or both. The holder(s) of the revenue bonds shall never have the right to demand payment thereof out of the monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued.

Emergency Funding. In any budget year, the city council may, by affirmative vote of a majority of the city council, authorize the borrowing of money for emergency situations as defined in Section 11.05(4) of Article XI of this Charter.

The City Charter (Section 11.05) also states: The word "emergency" as used in this Charter means situations arising from circumstances involving imminent threats to public health and safety or sudden unforeseeable situations mandating immediate action by the governing body.

CITY OF SACHSE

GENERAL OBLIGATION DEBT SERVICE
LEGAL DEBT MARGIN

The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of a full faith and credit of the issuer. In layman's terms, when the majority of voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of the bond they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The purpose for determining this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. As provided by law, the issuance of revenue bonds does not count against the legal debt margin.

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Maximum Rate	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
Total Tax Rate	$ 0.610000	$ 0.705819	$ 0.705819	$ 0.770819	$ 0.770819
Legal Debt Margin	$ 1.890000	$ 1.794181	$ 1.794181	$ 1.729181	$ 1.729181

Fund Allocation	**2008-2009**	**2009-2010**	**2010-2011**	**2011-2012**	**2012-2013**
General Fund	0.513894	0.513894	0.533894	0.598894	0.568894
Debt Service	0.096106	0.191925	0.171925	0.171925	0.201925
	0.610000	**0.705819**	**0.705819**	**0.770819**	**0.770819**

Fiscal Policy Test	**2008-2009**	**2009-2010**	**2010-2011**	**2011-2012**	**2012-2013**
Max. Rate	30%	30%	30%	30%	30%
Debt to Oper. Rate	16%	27%	24%	22%	26%
Policy Compliance	Yes	Yes	Yes	Yes	Yes

Total Assessed Value (including exemptions)	$ 1,264,369,111
Debt limit (2.5% of total assessed value)	$ 31,609,228
Total GO Debt	
General Bonded Aggregate Total	39,205,000
Less: Certificates of Obligations	(750,000)
Less: Amount available in Debt Service Fund	(634,186)
Less: Amount considered self-supporting	(31,364,000)
Total net debt applicable to debt limit	$ 6,456,814
Legal debt margin	$ 25,152,414

REVENUE DETAIL
FISCAL YEAR 2012-2013

DEBT SERVICE FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
PROPERTY TAXES				
Current Property Tax	$2,072,769	$2,103,209	$2,094,740	$2,474,137
Delinquent Property Tax	10,193	6,000	12,969	10,000
Penalty & Interest	10,380	6,000	10,485	8,000
TOTAL PROPERTY TAXES	$2,093,342	$2,115,209	$2,118,193	$2,492,137
INTEREST, RENT & LEASES				
Interest Income	934	500	1,405	500
TOTAL INTEREST, RENT & LEASES	$934	$500	$1,405	$500
INTRAGOVERNMENTAL TRANSFERS				
Use of Fund Balance	$0			$634,185
Operating Transfer In	667,000	750,000	750,000	0
TOTAL INTRAGOVERNMENTAL TRANSFERS	$667,000	$750,000	$750,000	$634,185
TOTAL REVENUES	$2,761,276	$2,865,709	$2,869,598	$3,126,822

EXPENDITURES
FISCAL YEAR 2012-2013

DEBT SERVICE FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
Debt Service Obligations				
Paying Agent Fees	$573	$3,500	$823	$1,000
Principal - 2003 Series CO Bonds	165,000	165,000	165,000	175,000
Interest - 2003 Series CO Bonds	39,145	33,370	33,370	26,725
Principal - 2007 Series GO Bonds	220,000	230,000	230,000	240,000
Interest - 2007 Series GO Bonds	226,185	217,185	217,185	207,785
Principal - 2009 Series GO Bonds	1,626,456	1,611,006	1,611,006	1,595,936
Interest - 2009 Series GO Bonds	480,000	550,000	550,000	620,000
TOTAL DEBT SERVICE OBLIGATIONS	$2,757,359	$2,810,061	$2,807,385	$2,866,446

SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2012-2013

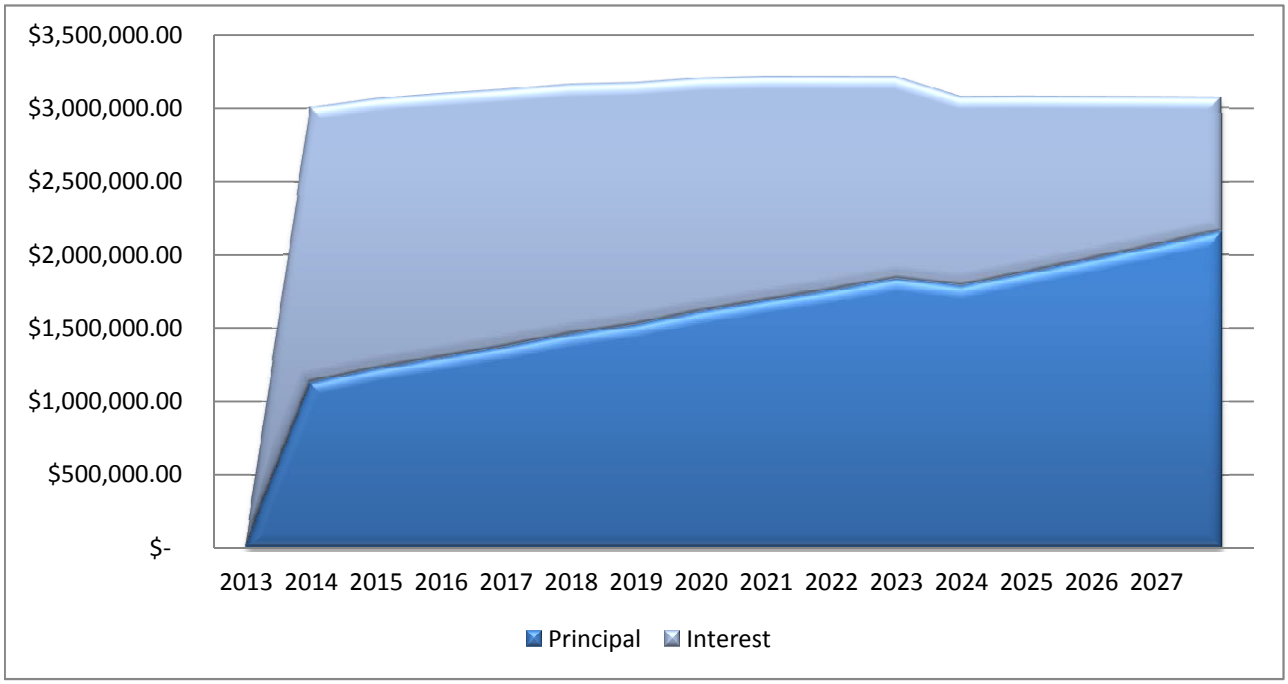
DEBT SERVICE FUND

	Actual FY 2010/11	Budget FY 2011/12	Projected FY 2011/12	Proposed Budget FY 2012/13
BEGINNING FUND BALANCE	$574,621	$578,538	$578,538	$640,752
REVENUES				
Property Taxes	$2,093,342	$2,115,209	$2,118,193	$2,492,137
Interest, Rent & Leases	934	500	1,405	500
Intragovernmental Transfers	667,000	750,000	750,000	0
TOTAL REVENUES	$2,761,276	$2,865,709	$2,869,598	$2,492,637
EXPENDITURES				
Debt Service Obligations	$2,757,359	$2,810,061	$2,807,385	$2,866,446
TOTAL EXPENDITURES	$2,757,359	$2,810,061	$2,807,385	$2,866,446
TOTAL REVENUES OVER EXPENDITURES	$ 3,917	$ 55,648	$ 62,214	-$373,809
ENDING FUND BALANCE	578,538	634,186	640,752	266,943

City of Sachse, Texas
Outstanding General and Business Type

Debt Service Schedule Total Aggregate

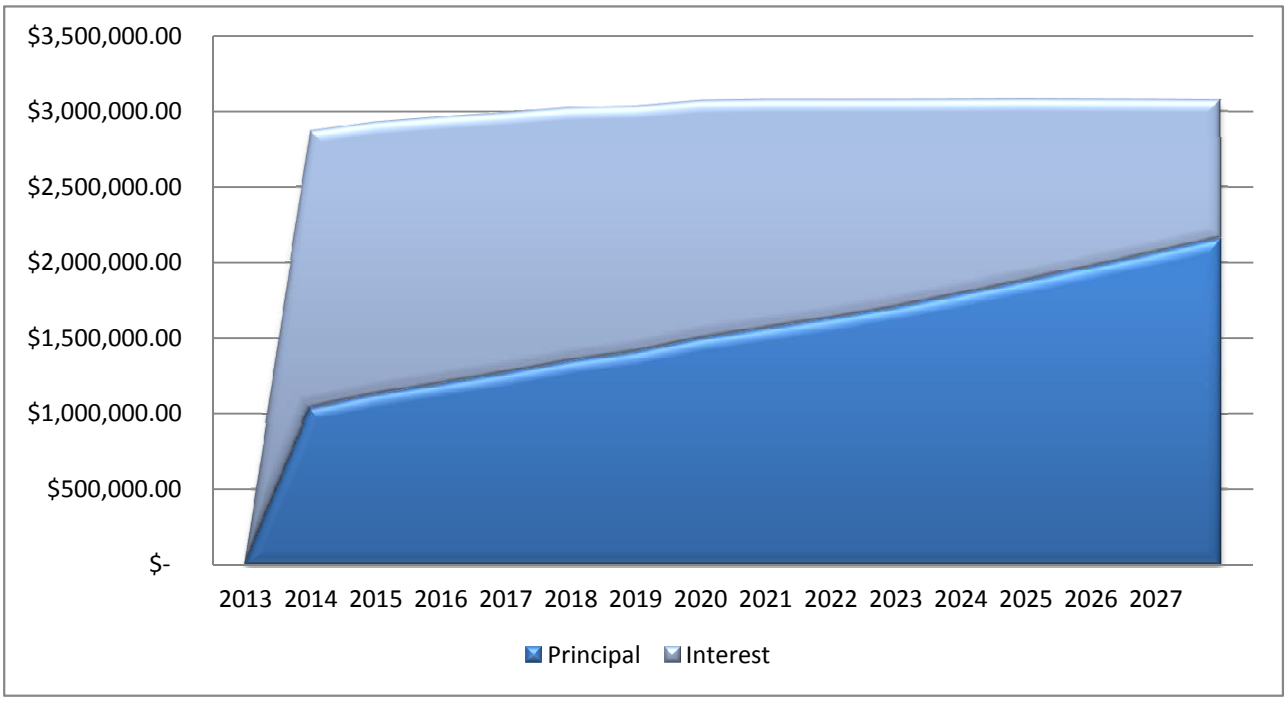
Date	Principal	Interest	Total Principal + Interest
2013	$ 1,125,000.00	$ 1,875,109.78	$ 3,000,109.78
2014	$ 1,220,000.00	$ 1,839,591.53	$ 3,059,591.53
2015	$ 1,295,000.00	$ 1,799,429.28	$ 3,094,429.28
2016	$ 1,370,000.00	$ 1,753,665.28	$ 3,123,665.28
2017	$ 1,455,000.00	$ 1,703,379.40	$ 3,158,379.40
2018	$ 1,520,000.00	$ 1,649,052.52	$ 3,169,052.52
2019	$ 1,610,000.00	$ 1,591,161.27	$ 3,201,161.27
2020	$ 1,685,000.00	$ 1,527,502.52	$ 3,212,502.52
2021	$ 1,755,000.00	$ 1,456,636.27	$ 3,211,636.27
2022	$ 1,835,000.00	$ 1,375,845.02	$ 3,210,845.02
2023	$ 1,785,000.00	$ 1,289,207.52	$ 3,074,207.52
2024	$ 1,875,000.00	$ 1,201,382.52	$ 3,076,382.52
2025	$ 1,965,000.00	$ 1,109,207.52	$ 3,074,207.52
2026	$ 2,060,000.00	$ 1,012,557.52	$ 3,072,557.52
2027	$ 2,160,000.00	$ 909,832.52	$ 3,069,832.52
2028	$ 2,275,000.00	$ 800,430.64	$ 3,075,430.64
2029	$ 1,930,000.00	$ 694,098.76	$ 2,624,098.76
2030	$ 2,035,000.00	$ 590,500.01	$ 2,625,500.01
2031	$ 2,145,000.00	$ 480,775.01	$ 2,625,775.01
2032	$ 2,270,000.00	$ 357,787.51	$ 2,627,787.51
2033	$ 2,405,000.00	$ 220,459.38	$ 2,625,459.38
2034	$ 2,550,000.00	$ 74,906.25	$ 2,624,906.25
Total	$ 40,325,000.00	$ 25,312,518.03	$ 65,637,518.03



City of Sachse, Texas
Outstanding General Bonded Debt

Debt Service Schedule General Bonded Aggregate

Date	Principal	Interest	Total Principal + Interest
2013	$ 1,035,000.00	$ 1,830,446.28	$ 2,865,446.28
2014	$ 1,125,000.00	$ 1,798,531.28	$ 2,923,531.28
2015	$ 1,195,000.00	$ 1,762,191.28	$ 2,957,191.28
2016	$ 1,265,000.00	$ 1,720,471.28	$ 2,985,471.28
2017	$ 1,345,000.00	$ 1,674,464.40	$ 3,019,464.40
2018	$ 1,405,000.00	$ 1,624,695.02	$ 3,029,695.02
2019	$ 1,495,000.00	$ 1,571,576.27	$ 3,066,576.27
2020	$ 1,560,000.00	$ 1,513,020.02	$ 3,073,020.02
2021	$ 1,625,000.00	$ 1,447,701.27	$ 3,072,701.27
2022	$ 1,700,000.00	$ 1,372,807.52	$ 3,072,807.52
2023	$ 1,785,000.00	$ 1,289,207.52	$ 3,074,207.52
2024	$ 1,875,000.00	$ 1,201,382.52	$ 3,076,382.52
2025	$ 1,965,000.00	$ 1,109,207.52	$ 3,074,207.52
2026	$ 2,060,000.00	$ 1,012,557.52	$ 3,072,557.52
2027	$ 2,160,000.00	$ 909,832.52	$ 3,069,832.52
2028	$ 2,275,000.00	$ 800,430.64	$ 3,075,430.64
2029	$ 1,930,000.00	$ 694,098.76	$ 2,624,098.76
2030	$ 2,035,000.00	$ 590,500.01	$ 2,625,500.01
2031	$ 2,145,000.00	$ 480,775.01	$ 2,625,775.01
2032	$ 2,270,000.00	$ 357,787.51	$ 2,627,787.51
2033	$ 2,405,000.00	$ 220,459.38	$ 2,625,459.38
2034	$ 2,550,000.00	$ 74,906.25	$ 2,624,906.25
Total	$ 39,205,000.00	$ 25,057,049.78	$ 64,262,049.78



$2,000,000

City of Sachse, Texas
Combination Tax & Revenue Certificates of Obligation, Series 2003

Debt Service Schedule - General Bonded

General Fund: 100%

Date	Principal	Interest	Principal + Interest	Fiscal Total
2/15/2013	$ 175,000.00	$ 15,200.00	$ 190,200.00	$ -
8/15/2013	$ -	$ 11,525.00	$ 11,525.00	$ -
9/30/2013	$ -	$ -	$ -	$ 201,725.00
2/15/2014	$ 105,000.00	$ 11,525.00	$ 116,525.00	$ -
8/15/2014	$ -	$ 9,530.00	$ 9,530.00	$ -
9/30/2014	$ -	$ -	$ -	$ 126,055.00
2/15/2015	$ 110,000.00	$ 9,530.00	$ 119,530.00	$ -
8/15/2015	$ -	$ 7,385.00	$ 7,385.00	$ -
9/30/2015	$ -	$ -	$ -	$ 126,915.00
2/15/2016	$ 115,000.00	$ 7,385.00	$ 122,385.00	$ -
8/15/2016	$ -	$ 5,085.00	$ 5,085.00	$ -
9/30/2016	$ -	$ -	$ -	$ 127,470.00
2/15/2017	$ 120,000.00	$ 5,085.00	$ 125,085.00	$ -
8/15/2017	$ -	$ 2,625.00	$ 2,625.00	$ -
9/30/2017	$ -	$ -	$ -	$ 127,710.00
2/15/2018	$ 125,000.00	$ 2,625.00	$ 127,625.00	$ -
8/15/2018	$ -	$ -	$ -	$ -
9/30/2018	$ -	$ -	$ -	$ 127,625.00
Total	$ 750,000.00	$ 87,500.00	$ 837,500.00	$ 837,500.00

$6,130,000

City of Sachse, Texas
General Obligation, Series 2007

Debt Service Schedule - General Bonded

General Fund: 100%

Date	Principal	Interest	Principal + Interest	Fiscal Total
2/15/2013	$ 240,000.00	$ 106,292.50	$ 346,292.50	$ -
8/15/2013	$ -	$ 101,492.50	$ 101,492.50	$ -
9/30/2013	$ -	$ -	$ -	$ 447,785.00
2/15/2014	$ 250,000.00	$ 101,492.50	$ 351,492.50	$ -
8/15/2014	$ -	$ 96,492.50	$ 96,492.50	$ -
9/30/2014	$ -	$ -	$ -	$ 447,985.00
2/15/2015	$ 260,000.00	$ 96,492.50	$ 356,492.50	$ -
8/15/2015	$ -	$ 91,292.50	$ 91,292.50	$ -
9/30/2015	$ -	$ -	$ -	$ 447,785.00
2/15/2016	$ 270,000.00	$ 91,292.50	$ 361,292.50	$ -
8/15/2016	$ -	$ 85,892.50	$ 85,892.50	$ -
9/30/2016	$ -	$ -	$ -	$ 447,185.00
2/15/2017	$ 280,000.00	$ 85,892.50	$ 365,892.50	$ -
8/15/2017	$ -	$ 80,292.50	$ 80,292.50	$ -
9/30/2017	$ -	$ -	$ -	$ 446,185.00
2/15/2018	$ 295,000.00	$ 80,292.50	$ 375,292.50	$ -
8/15/2018	$ -	$ 74,392.50	$ 74,392.50	$ -
9/30/2018	$ -	$ -	$ -	$ 449,685.00
2/15/2019	$ 305,000.00	$ 74,392.50	$ 379,392.50	$ -
8/15/2019	$ -	$ 68,292.50	$ 68,292.50	$ -
9/30/2019	$ -	$ -	$ -	$ 447,685.00
2/15/2020	$ 320,000.00	$ 68,292.50	$ 388,292.50	$ -
8/15/2020	$ -	$ 61,892.50	$ 61,892.50	$ -
9/30/2020	$ -	$ -	$ -	$ 450,185.00
2/15/2021	$ 330,000.00	$ 61,892.50	$ 391,892.50	$ -
8/15/2021	$ -	$ 55,292.50	$ 55,292.50	$ -
9/30/2021	$ -	$ -	$ -	$ 447,185.00
2/15/2022	$ 345,000.00	$ 55,292.50	$ 400,292.50	$ -
8/15/2022	$ -	$ 48,392.50	$ 48,392.50	$ -
9/30/2022	$ -	$ -	$ -	$ 448,685.00
2/15/2023	$ 360,000.00	$ 48,392.50	$ 408,392.50	$ -
8/15/2023	$ -	$ 41,192.50	$ 41,192.50	$ -
9/30/2023	$ -	$ -	$ -	$ 449,585.00
2/15/2024	$ 375,000.00	$ 41,192.50	$ 416,192.50	$ -
8/15/2024	$ -	$ 33,692.50	$ 33,692.50	$ -
9/30/2024	$ -	$ -	$ -	$ 449,885.00
2/15/2025	$ 390,000.00	$ 33,692.50	$ 423,692.50	$ -
8/15/2025	$ -	$ 25,892.50	$ 25,892.50	$ -
9/30/2025	$ -	$ -	$ -	$ 449,585.00
2/15/2026	$ 405,000.00	$ 25,892.50	$ 430,892.50	$ -
8/15/2026	$ -	$ 17,792.50	$ 17,792.50	$ -
9/30/2026	$ -	$ -	$ -	$ 448,685.00
2/15/2027	$ 420,000.00	$ 17,792.50	$ 437,792.50	$ -
8/15/2027	$ -	$ 9,130.00	$ 9,130.00	$ -
9/30/2027	$ -		$ -	$ 446,922.50
2/15/2028	$ 440,000.00	$ 9,130.00	$ 449,130.00	$ -
9/30/2028	$ -	$ -	$ -	$ 449,130.00
Total	$ 5,285,000.00	$ 1,889,142.50	$ 7,174,142.50	$ 7,174,142.50

$34,560,000

City of Sachse, Texas
General Obligation Refunding and Improvement Bonds, Series 2009

Debt Service Schedule - General Bonded

General Fund: 100%

Date	Principal	Interest	Principal + Interest	Fiscal Total
2/15/2013	$ 620,000.00	$ 801,378.14	$ 1,421,378.14	$ -
8/15/2013	$ -	$ 794,558.14	$ 794,558.14	$ -
9/30/2013	$ -	$ -	$ -	$ 2,215,936.28
2/15/2014	$ 770,000.00	$ 794,558.14	$ 1,564,558.14	$ -
8/15/2014	$ -	$ 784,933.14	$ 784,933.14	$ -
9/30/2014	$ -	$ -	$ -	$ 2,349,491.28
2/15/2015	$ 825,000.00	$ 784,933.14	$ 1,609,933.14	$ -
8/15/2015	$ -	$ 772,558.14	$ 772,558.14	$ -
9/30/2015	$ -	$ -	$ -	$ 2,382,491.28
2/15/2016	$ 880,000.00	$ 772,558.14	$ 1,652,558.14	$ -
8/15/2016	$ -	$ 758,258.14	$ 758,258.14	$ -
9/30/2016	$ -	$ -	$ -	$ 2,410,816.28
2/15/2017	$ 945,000.00	$ 758,258.14	$ 1,703,258.14	$ -
8/15/2017	$ -	$ 742,311.26	$ 742,311.26	$ -
9/30/2017	$ -	$ -	$ -	$ 2,445,569.40
2/15/2018	$ 985,000.00	$ 742,311.26	$ 1,727,311.26	$ -
8/15/2018	$ -	$ 725,073.76	$ 725,073.76	$ -
9/30/2018	$ -	$ -	$ -	$ 2,452,385.02
2/15/2019	$ 1,190,000.00	$ 725,073.76	$ 1,915,073.76	$ -
8/15/2019	$ -	$ 703,817.51	$ 703,817.51	$ -
9/30/2019	$ -	$ -	$ -	$ 2,618,891.27
2/15/2020	$ 1,240,000.00	$ 703,817.51	$ 1,943,817.51	$ -
8/15/2020	$ -	$ 679,017.51	$ 679,017.51	$ -
9/30/2020	$ -	$ -	$ -	$ 2,622,835.02
2/15/2021	$ 1,295,000.00	$ 679,017.51	$ 1,974,017.51	$ -
8/15/2021	$ -	$ 651,498.76	$ 651,498.76	$ -
9/30/2021	$ -	$ -	$ -	$ 2,625,516.27
2/15/2022	$ 1,355,000.00	$ 651,498.76	$ 2,006,498.76	$ -
8/15/2022	$ -	$ 617,623.76	$ 617,623.76	$ -
9/30/2022	$ -	$ -	$ -	$ 2,624,122.52
2/15/2023	$ 1,425,000.00	$ 617,623.76	$ 2,042,623.76	$ -
8/15/2023	$ -	$ 581,998.76	$ 581,998.76	$ -
9/30/2023	$ -	$ -	$ -	$ 2,624,622.52
2/15/2024	$ 1,500,000.00	$ 581,998.76	$ 2,081,998.76	$ -
8/15/2024	$ -	$ 544,498.76	$ 544,498.76	$ -
9/30/2024	$ -	$ -	$ -	$ 2,626,497.52
2/15/2025	$ 1,575,000.00	$ 544,498.76	$ 2,119,498.76	$ -
8/15/2025	$ -	$ 505,123.76	$ 505,123.76	$ -
9/30/2025	$ -	$ -	$ -	$ 2,624,622.52
2/15/2026	$ 1,655,000.00	$ 505,123.76	$ 2,160,123.76	$ -
8/15/2026	$ -	$ 463,748.76	$ 463,748.76	$ -
9/30/2026	$ -	$ -	$ -	$ 2,623,872.52
2/15/2027	$ 1,740,000.00	$ 463,748.76	$ 2,203,748.76	$ -
8/15/2027	$ -	$ 419,161.26	$ 419,161.26	$ -
9/30/2027	$ -		$ -	$ 2,622,910.02

$34,560,000

City of Sachse, Texas
General Obligation Refunding and Improvement Bonds, Series 2009

Debt Service Schedule - General Bonded

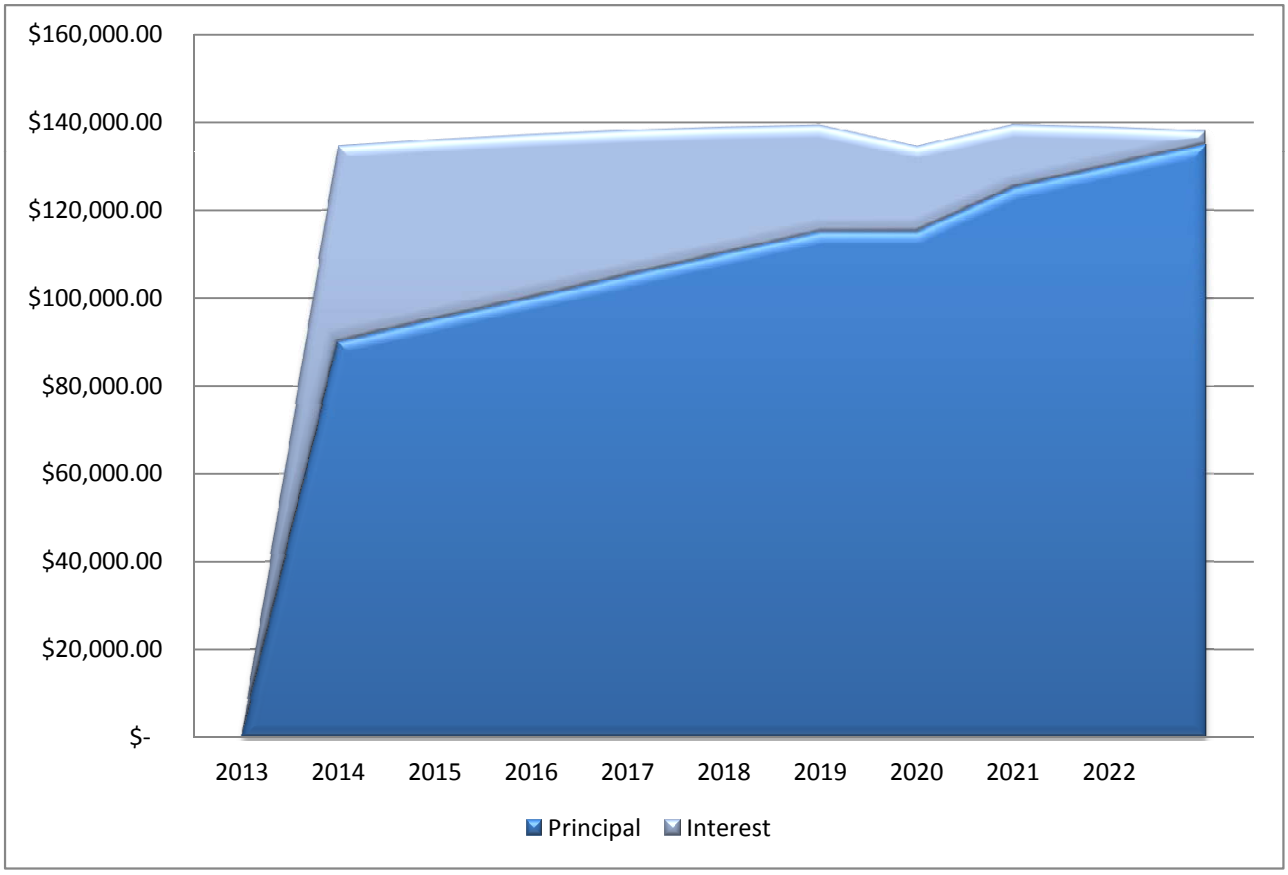
General Fund: 100%

2/15/2028	$ 1,835,000.00	$ 419,161.26	$ 2,254,161.26	$ -
8/15/2028	$ -	$ 372,139.38	$ 372,139.38	$ -
9/30/2028	$ -		$ -	$ 2,626,300.64
2/15/2029	$ 1,930,000.00	$ 372,139.38	$ 2,302,139.38	$ -
8/15/2029	$ -	$ 321,959.38	$ 321,959.38	$ -
9/30/2029	$ -		$ -	$ 2,624,098.76
2/15/2030	$ 2,035,000.00	$ 321,959.38	$ 2,356,959.38	$ -
8/15/2030	$ -	$ 268,540.63	$ 268,540.63	$ -
9/30/2030	$ -		$ -	$ 2,625,500.01
2/15/2031	$ 2,145,000.00	$ 268,540.63	$ 2,413,540.63	$ -
8/15/2031	$ -	$ 212,234.38	$ 212,234.38	$ -
9/30/2031	$ -		$ -	$ 2,625,775.01
2/15/2032	$ 2,270,000.00	$ 212,234.38	$ 2,482,234.38	$ -
8/15/2032	$ -	$ 145,553.13	$ 145,553.13	$ -
9/30/2032	$ -		$ -	$ 2,627,787.51
2/15/2033	$ 2,405,000.00	$ 145,553.13	$ 2,550,553.13	$ -
8/15/2033	$ -	$ 74,906.25	$ 74,906.25	$ -
9/30/2033	$ -		$ -	$ 2,625,459.38
2/15/2034	$ 2,550,000.00	$ 74,906.25	$ 2,624,906.25	$ -
9/30/2034	$ -	$ -	$ -	$ 2,624,906.25
Total	$ 33,170,000.00	$ 23,080,407.28	$ 56,250,407.28	$ 56,250,407.28

City of Sachse, Texas
Outstanding Business-Type Activities

Debt Service Schedule Business-Type Aggregate

Date	Principal	Interest	Total Principal + Interest
2013	$ 90,000.00	$ 44,663.50	$ 134,663.50
2014	$ 95,000.00	$ 41,060.25	$ 136,060.25
2015	$ 100,000.00	$ 37,238.00	$ 137,238.00
2016	$ 105,000.00	$ 33,194.00	$ 138,194.00
2017	$ 110,000.00	$ 28,915.00	$ 138,915.00
2018	$ 115,000.00	$ 24,357.50	$ 139,357.50
2019	$ 115,000.00	$ 19,585.00	$ 134,585.00
2020	$ 125,000.00	$ 14,482.50	$ 139,482.50
2021	$ 130,000.00	$ 8,935.00	$ 138,935.00
2022	$ 135,000.00	$ 3,037.50	$ 138,037.50
Total	$ 1,120,000.00	$ 255,468.25	$ 1,375,468.25



$1,530,000

City of Sachse, Texas
Combination Tax & Limited Surplus Revenue, Series 2007

Debt Service Schedule - Business-Type

Utility Fund: 100%

Date	Principal	Interest	Principal + Interest	Fiscal Total
2/15/2013	$ 90,000.00	$ 23,204.75	$ 113,204.75	$ -
8/15/2013	$ -	$ 21,458.75	$ 21,458.75	$ -
9/30/2013	$ -	$ -	$ -	$ 134,663.50
2/15/2014	$ 95,000.00	$ 21,458.75	$ 116,458.75	$ -
8/15/2014	$ -	$ 19,601.50	$ 19,601.50	$ -
9/30/2014	$ -	$ -	$ -	$ 136,060.25
2/15/2015	$ 100,000.00	$ 19,601.50	$ 119,601.50	$ -
8/15/2015	$ -	$ 17,636.50	$ 17,636.50	$ -
9/30/2015	$ -	$ -	$ -	$ 137,238.00
2/15/2016	$ 105,000.00	$ 17,636.50	$ 122,636.50	$ -
8/15/2016	$ -	$ 15,557.50	$ 15,557.50	$ -
9/30/2016	$ -	$ -	$ -	$ 138,194.00
2/15/2017	$ 110,000.00	$ 15,557.50	$ 125,557.50	$ -
8/15/2017	$ -	$ 13,357.50	$ 13,357.50	$ -
9/30/2017	$ -	$ -	$ -	$ 138,915.00
2/15/2018	$ 115,000.00	$ 13,357.50	$ 128,357.50	$ -
8/15/2018	$ -	$ 11,000.00	$ 11,000.00	$ -
9/30/2018	$ -	$ -	$ -	$ 139,357.50
2/15/2019	$ 115,000.00	$ 11,000.00	$ 126,000.00	$ -
8/15/2019	$ -	$ 8,585.00	$ 8,585.00	$ -
9/30/2019	$ -	$ -	$ -	$ 134,585.00
2/15/2020	$ 125,000.00	$ 8,585.00	$ 133,585.00	$ -
8/15/2020	$ -	$ 5,897.50	$ 5,897.50	$ -
9/30/2020	$ -	$ -	$ -	$ 139,482.50
2/15/2021	$ 130,000.00	$ 5,897.50	$ 135,897.50	$ -
8/15/2021	$ -	$ 3,037.50	$ 3,037.50	$ -
9/30/2021	$ -	$ -	$ -	$ 138,935.00
2/15/2022	$ 135,000.00	$ 3,037.50	$ 138,037.50	$ -
8/15/2022	$ -	$ -	$ -	$ -
9/30/2022	$ -	$ -	$ -	$ 138,037.50
Total	$ 1,120,000.00	$ 255,468.25	$ 1,375,468.25	$ 1,375,468.25