





SPECIAL PURPOSE FUNDS

GASB 54 definition: Special Revenue Funds are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Proceeds of specific revenue source that are restricted or committed should be recognized as revenue in the special revenue fund and not in the fund initially receiving them. Internal Service Funds are used to report any activity that provides goods or services to other funds or departments on a cost-reimbursement basis.

The City of Sachse has three Special Revenue Funds and one Internal Service Fund. The combined Special Revenue Fund 05 includes: Municipal Court Technology Fund, Municipal Court Security Fund, Child Safety Program, Police Training Fund, EMS Training, Park Development Fund, PEG Channel Fees, Library Donations and Grants, Animal Control Donations, Senior Citizen Donations, Fire Department Donations, Public Use Funds, Special Park Funds, and Impact Fee. The Impact Fee Fund tracks Water, Sewer, and Roadway Impact Fee revenues and qualified expenses. The third fund is the Street Maintenance Tax Fund. The Health Insurance Fund is an Internal Service Fund used to allocate employee health insurance expenses to the department level.



**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2013-2014**

**SPECIAL REVENUE FUND 05
SUMMARY**

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
<u>REVENUES</u>				
Fees	\$ 95,472	\$ 109,200	\$ 693,436	\$ 32,000
Interest, Rent & Leases	2,188	2,780	2,570	865
Grants & Donations	24,747	-	50,181	-
TOTAL REVENUES	<u>\$ 122,407</u>	<u>\$ 111,980</u>	<u>\$ 746,187</u>	<u>\$ 32,865</u>
<u>EXPENDITURES</u>				
Fees	\$ 82,299	\$ 25,500	\$ 6,922	\$ 102,000
Grants & Donations	84,922	17,906	2,685	77,999
TOTAL EXPENDITURES	<u>\$ 167,221</u>	<u>\$ 43,406</u>	<u>\$ 9,607</u>	<u>\$ 179,999</u>
TOTAL REVENUES OVER EXPENDITURES	<u>\$ (44,814)</u>	<u>\$ 68,574</u>	<u>\$ 736,580</u>	<u>\$ (147,134)</u>

**REVENUE
FISCAL YEAR 2013-2014**

**SPECIAL REVENUE FUND
REVENUES**

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
REVENUES				
Court Security Fees	\$ 7,962	\$ 7,500	\$ 7,294	\$ 7,500
Court Technology Fees	10,614	8,000	9,731	9,000
Child Safety Program Fees	9,880	5,200	10,570	7,500
Police Training Fees	-	3,000	2,644	-
Emergency Medical Training Fees	-	4,500	-	-
Street Impact Fees	54,069	75,000	569,111	-
Park Development Fees	-	-	-	-
PEG Channel Fees	12,948	6,000	13,648	8,000
Library Donations/Grants	-	-	25,534	-
Animal Control Donations	1,062	-	11,795	-
Senior Citizen Program Donations	124	-	-	-
Fire Department Donations/Grants	23,560	-	8,653	-
Special Park Funds	-	-	-	-
Public Use Funds	-	-	4,200	-
Interest	2,188	2,780	2,570	865
TOTAL REVENUES	<u>\$ 122,408</u>	<u>\$ 111,980</u>	<u>\$ 665,749</u>	<u>\$ 32,865</u>

**EXPENDITURES
FISCAL YEAR 2013-2014**

**SPECIAL REVENUE FUND
EXPENDITURES**

	Actual FY 2011/12	Budget FY 2012/13	Projected FY 2012/13	Budget FY 2013/14
EXPENDITURES				
Court Security Fees	\$ 925	\$ 2,500	\$ 27	\$ 20,000
Court Technology Fees	5,593	3,000	3,435	10,000
Child Safety Program Fees	-	-	-	10,000
Police Training Fees	-	1,500	-	5,000
Emergency Medical Training Fees	-	3,500	-	-
Street Impact Fees	72,938	15,000	2,000	-
Park Development Fee Projects	2,843	-	1,400	-
PEG Channel Fees	-	-	60	52,000
Library Donations/Grants	5,106	-	2,373	26,999
Animal Control Donations	266	-	311	15,000
Senior Citizen Program	-	-	-	5,000
Fire Department Donations/Grants	1,534	-	-	18,000
Special Park Funds	-	17,906	-	18,000
Miscellaneous Grants & Donations	10,693	-	-	-
TOTAL EXPENDITURES	\$ 99,898	\$ 43,406	\$ 9,607	\$ 179,999

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

MUNICIPAL COURT SECURITY

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 131,303	\$ 138,565	\$ 138,565	\$ 146,136
<u>REVENUES:</u>				
Court Security Fees	\$ 7,962	\$ 7,500	\$ 7,294	\$ 7,500
Interest Income	225	280	304	300
TOTAL REVENUES	<u>\$ 8,187</u>	<u>\$ 7,780</u>	<u>\$ 7,598</u>	<u>\$ 7,800</u>
<u>EXPENDITURES:</u>				
Small Tools and Equipment	\$ 925	\$ -	\$ 27	\$ 20,000
TOTAL EXPENDITURES	<u>\$ 925</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 20,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 7,262</u>	<u>\$ 7,780</u>	<u>\$ 7,571</u>	<u>\$ (12,200)</u>
ENDING FUND BALANCE	\$ 138,565	\$ 146,345	\$ 146,136	\$ 133,936

These funds are restricted to the Court System for security equipment; the funds can be used to pay bailiffs and police officer overtime for Court Security as needed.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

MUNICIPAL COURT TECHNOLOGY

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 75,092	\$ 80,220	\$ 80,220	\$ 86,692
<u>REVENUES:</u>				
Court Technology Fees	\$ 10,614	\$ 8,000	\$ 9,731	\$ 9,000
Interest Income	107	140	176	150
TOTAL REVENUES	<u>\$ 10,721</u>	<u>\$ 8,140</u>	<u>\$ 9,907</u>	<u>\$ 9,150</u>
<u>EXPENDITURES:</u>				
Court Technology Improvements	\$ 5,593	\$ -	\$ 3,435	\$ 10,000
TOTAL EXPENDITURES	<u>\$ 5,593</u>	<u>\$ -</u>	<u>\$ 3,435</u>	<u>\$ 10,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 5,128</u>	<u>\$ 8,140</u>	<u>\$ 6,472</u>	<u>\$ (850)</u>
ENDING FUND BALANCE	\$ 80,220	\$ 88,360	\$ 86,692	\$ 85,842

These funds are set aside by Ordinance and are to be used for technological improvements for the Court System such as Ticket Writers , other hardware and software.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

CHILD SAFETY PROGRAM FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 33,533	\$ 43,484	\$ 43,484	\$ 54,150
REVENUES:				
Child Safety Program Fees	\$ 9,880	\$ 5,200	\$ 10,175	\$ 7,500
Time Payment Fees	-	-	395	-
Seat Belt Program Fees	-	-	-	-
Interest Income	72	100	95	100
TOTAL REVENUES	<u>\$ 9,951</u>	<u>\$ 5,300</u>	<u>\$ 10,665</u>	<u>\$ 7,600</u>
EXPENDITURES:				
Small Tools and Equipment	\$ -	\$ -	\$ -	\$ 10,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 9,951</u>	<u>\$ 5,300</u>	<u>\$ 10,665</u>	<u>\$ (2,400)</u>
ENDING FUND BALANCE	\$ 43,484	\$ 48,784	\$ 54,150	\$ 51,750

This fee fund is an aggregate of Time Payment Fees, Child Safety Fees and Seat Belt Fees. The City remits fees collected to the State Comptroller; the fees remaining with the City can be used for any General Operating purposes designated by City Council. The City receives a distribution from Collin County for Child Safety Fees approximately twice a year.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

POLICE TRAINING FUND

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 2,799	\$ 2,803	\$ 2,803	\$ 5,456
<u>REVENUES:</u>				
Police Training Fees	\$ -	\$ 3,000	\$ -	\$ -
Forfeitures and Judgements	\$ -	\$ -	\$ 2,644	
Misc Grants and Donations				
Interest Income	4	5	9	5
TOTAL REVENUES	<u>\$ 4</u>	<u>\$ 3,005</u>	<u>\$ 2,653</u>	<u>\$ 5</u>
<u>EXPENDITURES:</u>				
Training	\$ -	\$ -	\$ -	\$ 5,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 4</u>	<u>\$ 3,005</u>	<u>\$ 2,653</u>	<u>\$ (4,995)</u>
ENDING FUND BALANCE	\$ 2,803	\$ 5,808	\$ 5,456	\$ 461

This fund is set up to record transaction related to grant funds distributed from the State Comptroller's Office under the TCLEOS Program. Additionally this fund is set up to record the Fine Forfeiture funds distributed by the State; although accounted for here, the funds are tracked separately and accounted for under strict time guidelines.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

EMS TRAINING FUND

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 9,410	\$ 9,425	\$ 9,425	\$ 9,445
<u>REVENUES:</u>				
EMT Training Fees	\$ -	\$ 4,500	\$ -	
Interest Income	15	18	20	20
TOTAL REVENUES	<u>\$ 15</u>	<u>\$ 4,518</u>	<u>\$ 20</u>	<u>\$ 20</u>
<u>EXPENDITURES:</u>				
Small Tools and Equipment	\$ -	\$ -	\$ -	\$ -
Training	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 15</u>	<u>\$ 4,518</u>	<u>\$ 20</u>	<u>\$ 20</u>
ENDING FUND BALANCE	\$ 9,425	\$ 13,943	\$ 9,445	\$ 9,465

This fund is set up to record transactions related to grant funds distributed from the North Central Texas Council of Governments for trauma training. Additionally this fund is used to record the receipts for EMS training: fees are collected from participants which are used to pay for classroom instructors and materials; the funds are used for training of staff and purchasing some small equipment as needed.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

STREET IMPACT FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 954,650	\$ 937,299	\$ 937,299	\$ -
<u>REVENUES:</u>				
Street Impact Fees	\$ 54,069	\$ 75,000	\$ 569,111	\$ -
Interest Income	1,518	1,900	1,915	-
TOTAL REVENUES	<u>\$ 55,587</u>	<u>\$ 76,900</u>	<u>\$ 571,026</u>	<u>\$ -</u>
<u>EXPENDITURES:</u>				
CIP Maxwell Creek Road(DA)	\$ 14,000	\$ -	\$ 2,000	\$ -
Operating Transfers Out-CIP Study	58,938	-	-	-
Operating Transfers Out - Capital Project Fund	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 72,938</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ (17,351)</u>	<u>\$ 76,900</u>	<u>\$ 569,026</u>	<u>\$ -</u>
ENDING FUND BALANCE	\$ 937,299	\$ 1,014,199	\$ 1,506,325	\$ -

This fund is set up as a separate fund to track Street Impact Fees assessed and collected at Building Permit; the fee is \$1000 per lot established by Ordinance. The fees are utilized to fund street infrastructure improvements identified on the City CIP. Beginning with FY 2013-2014 these funds will be tracked in the Impact Fee Fund.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

PARK DEVELOPMENT FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 5,045	\$ 2,209	\$ 2,209	\$ 81,114
<u>REVENUES:</u>				
Park Development Fees	\$ -	\$ -	\$ 80,300	
Interest Income	\$ 7	\$ 10	\$ 5	\$ 10
TOTAL REVENUES	<u>\$ 7</u>	<u>\$ 10</u>	<u>\$ 80,305</u>	<u>\$ 10</u>
<u>EXPENDITURES:</u>				
Operating Transfer	\$ 2,843	\$ -	\$ -	\$ -
Park Improvements	-	-	1,400	-
TOTAL EXPENDITURES	<u>\$ 2,843</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ (2,836)</u>	<u>\$ 10</u>	<u>\$ 78,905</u>	<u>\$ 10</u>
ENDING FUND BALANCE	\$ 2,209	\$ 2,219	\$ 81,114	\$ 81,124

This fund is set up as a separate fund to track Park Dedication Fees assessed and collected at Building Permit; the fee is \$525 per lot and is established by Ordinance. The fees are utilized to fund park improvements.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

PEG CHANNEL FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 32,267	\$ 45,271	\$ 45,271	\$ 58,959
<u>REVENUES:</u>				
Public Educ Access Channel Fees	\$ 12,948	\$ 6,000	\$ 13,648	\$ 8,000
Interest Income	56	75	101	100
TOTAL REVENUES	<u>\$ 13,004</u>	<u>\$ 6,075</u>	<u>\$ 13,749</u>	<u>\$ 8,100</u>
<u>EXPENDITURES:</u>				
Small Tools and Equipment	\$ -	\$ -	\$ 60	\$ 52,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 52,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 13,004</u>	<u>\$ 6,075</u>	<u>\$ 13,688</u>	<u>\$ (43,900)</u>
ENDING FUND BALANCE	\$ 45,271	\$ 51,346	\$ 58,959	\$ 15,059

These are fees collected through the AT&T Franchise for cable access; the Verizon franchise calls for fees to commence once the outgoing cable broadcast is connected; fees are collected quarterly and are based on connects and type of accesspoints.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

LIBRARY DONATIONS AND GRANTS

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 8,944	\$ 3,848	\$ 3,848	\$ 27,015
<u>REVENUES:</u>				
Other Agency Grants	\$ -	\$ -	\$ -	
Foundation Grants			\$ 25,534	
Interest Income	10	12	7	15
TOTAL REVENUES	<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 25,541</u>	<u>\$ 15</u>
<u>EXPENDITURES:</u>				
5100 Utilities	\$ 200	\$ -	\$ -	\$ -
5125 Supplies	1,302	-	-	-
5151 Small Tools and Equipment	3,604	-	2,373	26,999
TOTAL EXPENDITURES	<u>\$ 5,106</u>	<u>\$ -</u>	<u>\$ 2,373</u>	<u>\$ 26,999</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ (5,096)</u>	<u>\$ 12</u>	<u>\$ 23,167</u>	<u>\$ (26,984)</u>
ENDING FUND BALANCE	\$ 3,848	\$ 3,860	\$ 27,015	\$ 31

These are miscellaneous grants and donations

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

ANIMAL CONTROL DONATIONS

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 4,113	\$ 4,916	\$ 4,916	\$ 15,000
<u>REVENUES:</u>				
Misc Grants and Donations	\$ 1,062	\$ -	\$ 11,795	\$ -
Interest Income	7	10	18	10
TOTAL REVENUES	<u>\$ 1,069</u>	<u>\$ 10</u>	<u>\$ 11,813</u>	<u>\$ 10</u>
<u>EXPENDITURES:</u>				
Small Tools and Equipment	\$ 266	\$ -	\$ 311	\$ 15,000
TOTAL EXPENDITURES	<u>\$ 266</u>	<u>\$ -</u>	<u>\$ 311</u>	<u>\$ 15,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 803</u>	<u>\$ 10</u>	<u>\$ 11,501</u>	<u>\$ (14,990)</u>
ENDING FUND BALANCE	\$ 4,916	\$ 4,926	\$ 16,417	\$ 10

These are miscellaneous grants and donations

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

SENIOR CITIZEN DONATIONS

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 7,220	\$ 7,356	\$ 7,356	\$ 7,372
<u>REVENUES:</u>				
Misc Grants and Donations	\$ -	\$ -	\$ -	\$ -
Senior Program Donation	124	-	-	-
Interest Income	12	15	16	15
TOTAL REVENUES	<u>\$ 136</u>	<u>\$ 15</u>	<u>\$ 16</u>	<u>\$ 15</u>
<u>EXPENDITURES:</u>				
Small Tools and Equipment	\$ -	\$ -	\$ -	\$ 5,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 136</u>	<u>\$ 15</u>	<u>\$ 16</u>	<u>\$ (4,985)</u>
ENDING FUND BALANCE	\$ 7,356	\$ 7,371	\$ 7,372	\$ 2,387

These are miscellaneous grants and donations

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

FIRE DEPARTMENT DONATIONS

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ (533)	\$ 21,510	\$ 21,510	\$ 30,227
<u>REVENUES:</u>				
Misc Grants and Donations	\$ -	\$ -	\$ -	\$ -
Other Agency Grants	23,560	-	8,653	-
Interest Income	17	25	64	25
TOTAL REVENUES	<u>\$ 23,577</u>	<u>\$ 25</u>	<u>\$ 8,717</u>	<u>\$ 25</u>
<u>EXPENDITURES:</u>				
Security Control Improvement				
Small Tools and Equipment	\$ 1,534	\$ -	\$ -	\$ 18,000
TOTAL EXPENDITURES	<u>\$ 1,534</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 22,043</u>	<u>\$ 25</u>	<u>\$ 8,717</u>	<u>\$ (17,975)</u>
ENDING FUND BALANCE	\$ 21,510	\$ 21,535	\$ 30,227	\$ 12,252

These are miscellaneous grants and donations.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

PUBLIC USE FUNDS

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 27,141	\$ 16,558	\$ 16,558	\$ 20,906
<u>REVENUES:</u>				
Misc Grants and Donations	\$ -	\$ -	\$ -	\$ -
Other Agency Grants			\$ 4,200	
Interest Income	<u>110</u>	<u>150</u>	<u>148</u>	<u>75</u>
TOTAL REVENUES	<u>\$ 110</u>	<u>\$ 150</u>	<u>\$ 4,348</u>	<u>\$ 75</u>
<u>EXPENDITURES:</u>				
Energy Conservation Improvements	\$ 10,693	\$ -	\$ -	\$ -
Small Tools and Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 10,693</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u><u>\$ (10,583)</u></u>	<u><u>\$ 150</u></u>	<u><u>\$ 4,348</u></u>	<u><u>\$ 75</u></u>
ENDING FUND BALANCE	\$ 16,558	\$ 16,708	\$ 20,906	\$ 20,981

These funds are the result of a Settlement Agreement with North Texas Cities Electric customers; the funds are to be used for energy efficiency improvements.

**SPECIAL REVENUE FUND
FISCAL YEAR 2013-2014**

SPECIAL PARK FUNDS

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ 17,908	\$ 17,936	\$ 17,936	\$ 17,972
<u>REVENUES:</u>				
Misc Grants and Donations	\$ -	\$ -	\$ -	\$ -
Interest Income	28	40	36	40
TOTAL REVENUES	<u>\$ 28</u>	<u>\$ 40</u>	<u>\$ 36</u>	<u>\$ 40</u>
<u>EXPENDITURES:</u>				
Small Tools and Equipment	\$ -	\$ -	\$ -	\$ -
Park Improvements	-	17,906	-	18,000
Operating Transfer Out	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 17,906</u>	<u>\$ -</u>	<u>\$ 18,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ 28</u>	<u>\$ (17,866)</u>	<u>\$ 36</u>	<u>\$ (17,960)</u>
ENDING FUND BALANCE	\$ 17,936	\$ 70	\$ 17,972	\$ 12

The source of these funds is donations/grants specified for use in the City parks.

DEPARTMENT: IMPACT FEE FUND	FUND: IMPACT FEES
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SUMMARY

Impact fees for new development shall be collected at the time the city issues a building permit, or if a building permit is not required, at the time an application is filed for a new connection, to the city's water or wastewater system, or for an increase in water meter size, unless an agreement between the property owner and the city has been executed providing for a different time of payment.

The amount of each type of impact fee due (roadway, water, and/or wastewater) shall be determined by multiplying the number of each type of service units generated by the new development by the impact fee due for each type of service unit. The amount of each impact fee shall be reduced by any allowable credits for that category of capital improvements.

All impact fees collected shall be deposited in interest bearing accounts clearly identifying the category of capital improvements or facility expansions within the service area for which the fee is collected. Interest earned on the account into which the impact fees are deposited shall be considered funds of the account and shall be used only in the same manner as which the underlying funds may be used. Impact fees and the interest earned thereon may be spent only for the purposes for which such fees were imposed as shown in the capital improvements plan. The impact fees collected for each service area may be used to finance or to recoup the costs of any capital improvements or facility expansion identified in the capital improvement plan for the service area.

HISTORY

The City Council has authorized the creation of a separate fund for tracking the collection and expenditure of impact fees effective for fiscal year 2013-2014. Water and wastewater impact fees had previously been tracked in the Utility Fund, and roadway impact fees had been tracked in the Special Revenue Fund. Segregation of impact fee revenues and interest allocations will enhance the ability to track available funding for CIP projects. As soon as is practical following the close of FY2012-2013, existing fund balance for water, wastewater, and roadway impact fees will be transferred to the Impact Fee Fund to be added to new revenues for use in funding capital improvements or facility expansion in the CIP .

EXPENDITURES	Actual 2010/11	Budget 2011/12	Budget 2012/13	Budget 2013/14
Category:				
Water CIP Projects				
Wastewater CIP Projects				0
Roadway CIP Projects				350,000
Financing Costs	0	0	0	0
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>

PERSONNEL	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13
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There are no personnel in this department.

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2013-2014**

IMPACT FEE FUND

	<u>Actual FY 2010/11</u>	<u>Actual FY 2011/12</u>	<u>Projected FY 2012/13</u>	<u>Proposed Budget FY 2013/14</u>
<u>REVENUES</u>				
Impact Fee Revenue	\$ -	\$ -	\$ -	\$ 238,000
Interest Income	-	-	-	4,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,000</u>
<u>EXPENDITURES</u>				
Operating Transfers Out	-	-	-	350,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>
TOTAL REVENUES OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (108,000)</u></u>

**REVENUE
FISCAL YEAR 2013-2014**

IMPACT FEE FUND

	<u>Actual FY 2010/11</u>	<u>Actual FY 2011/12</u>	<u>Projected FY 2012/13</u>	<u>Proposed Budget FY 2013/14</u>
<u>REVENUES</u>				
Water Impact Fees	\$ -	\$ -	\$ -	\$ 115,000
Sewer Impact Fees	-	-	-	47,000
Street Impact Fees	-	-	-	76,000
Interest Income	-	-	-	4,000
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,000</u>

**EXPENDITURES
FISCAL YEAR 2013-2014**

IMPACT FEE FUND

	<u>Actual FY 2010/11</u>	<u>Actual FY 2011/12</u>	<u>Projected FY 2012/13</u>	<u>Proposed Budget FY 2013/14</u>
<u>EXPENDITURES</u>				
Operating Transfers Out - Capital Project Fund	\$ -	\$ -	\$ -	\$ 350,000
Operating Transfers Out - Water Operations	-	-	-	-
Operating Transfers Out - Sewer Operations	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>

**IMPACT FEE FUND
FISCAL YEAR 2013-2014**

WATER IMPACT FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE		\$ -	\$ -	\$ 459,686
<u>REVENUES:</u>				
Water Impact Fees	\$ -	\$ -	\$ -	\$ 115,000
Interest Income	-	-	-	1,933
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,933</u>
<u>EXPENDITURES:</u>				
Operating Transfers Out - Water Operations		\$ -		
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,933</u>
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 576,619

Previously budgeted for in the Utility Fund

**IMPACT FEE FUND
FISCAL YEAR 2013-2014**

SEWER IMPACT FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,037,419
<u>REVENUES:</u>				
Sewer Impact Fees	\$ -	\$ -	\$ -	\$ 47,000
Interest Income	-	-	-	790
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,790</u>
<u>EXPENDITURES:</u>				
Operating Transfers Out - Sewer Operations	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,790</u>
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,085,209

Previously budgeted for in the Utility Fund

**IMPACT FEE FUND
FISCAL YEAR 2013-2014**

STREET IMPACT FEES

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,462,130
<u>REVENUES:</u>				
Street Impact Fees	\$ -	\$ -	\$ -	\$ 76,000
Interest Income	-	-	-	1,277
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,277</u>
<u>EXPENDITURES:</u>				
Operating Transfers Out - Capital Project Fund				\$ 350,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350,000</u>
Excess(deficiency) of Revenues				
Under(Over) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (272,723)</u>
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,189,407

Previously budgeted for in the Special Revenue Fund

DEPARTMENT:
STREET MAINTENANCE

FUND:
STREET MAINTENANCE TAX FUND

SUMMARY

In May 2013, the voters of Sachse approved a 1/4 cent sales tax for the purpose of maintaining streets and thoroughfares. The tax will be collected beginning October 1, 2013 and is expected to generate approximately \$215,000 for fiscal year 2013-2014. The use of the funds generated is restricted to specific purposes, so the proceeds will be segregated in a separate special revenue fund.



EXPENDITURES	Actual 2010/11	Budget 2011/12	Budget 2012/13	Budget 2013/14
Category:				
Street Maintenance Projects				\$ 210,000
	0	0	0	0
TOTAL	\$ -	\$ -	\$ -	\$ 210,000

PERSONNEL	Actual 2009/10	Actual 2010/11	Budget 2011/12	Budget 2012/13
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There are no personnel in this department.

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2013-2014**

STREET MAINTENANCE TAX FUND

	<u>Actual FY 2010/11</u>	<u>Actual FY 2011/12</u>	<u>Current Budget FY 2012/13</u>	<u>Proposed Budget FY 2013/14</u>
BEGINNING FUND BALANCE				
<u>REVENUES</u>				
Sales Tax Revenue	\$ -	\$ -	\$ -	\$ 214,900
Interest Income	-	-	-	500
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,400</u>
<u>EXPENDITURES</u>				
Street Repairs and Materials	\$ -	\$ -	\$ -	\$ 210,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210,000</u>
TOTAL REVENUES OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,400</u></u>
ENDING FUND BALANCE				

DEPARTMENT:
EMPLOYEE INSURANCE

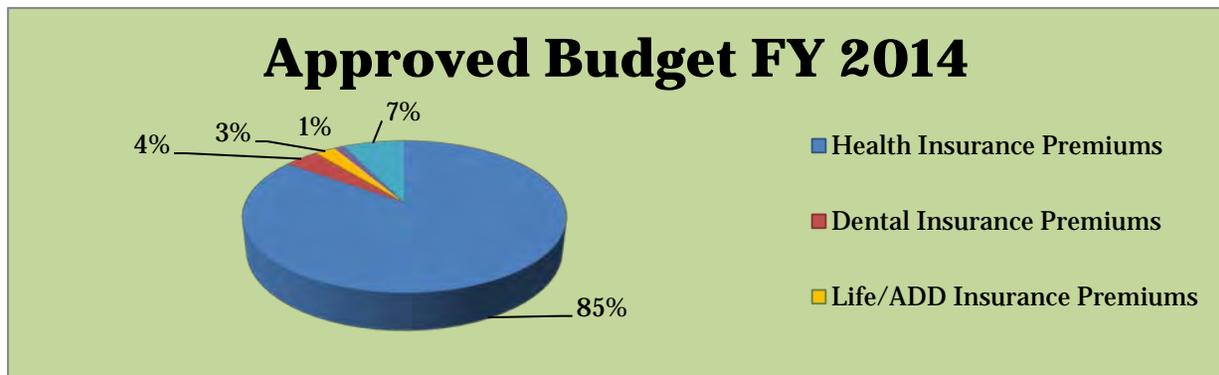
FUND:
HEALTH INSURANCE FUND

SUMMARY

The City of Sachse provides health, dental, life, and accidental death and dismemberment insurance to employees and contributes a portion of the cost of premiums for dependent health coverage. The City offers three options for health insurance coverage: a base PPO plan, a step-up PPO plan, and a Health Savings Account. The PPO plans are designed with a Health Reimbursement Arrangement(HRA) that reimburses employees for a portion of the plan deductible. Participants in the Health Savings Account(H.S.A.) option receive a contribution to their account based on the premium savings between the H.S.A. and the base PPO plan.

Prior to fiscal year 2013-2014, all expenses related to the City's employee health insurance programs were accounted for in the General Fund in the Combined Services department. A flat amount was budgeted for a single year's reimbursements in the HRA, and unexpended amounts were retained as fund balance. Since a HRA is essentially a limited form of self-insurance, the creation of a separate fund for tracking employee health insurance will allow unexpended HRA budgeted amounts to be retained in the fund for future risk.

An additional benefit of the creation of a Health Insurance Fund, which is to be classified as an internal service fund, is the ability to track expenses by department. Currently, the entire expense for city-wide health benefits is reported as an expense to general government. This does not allow a true allocation of the cost of providing services for the categories recognized in financial reporting: Public Safety, Public Works, Culture and Recreation, and General Government.



EXPENDITURES	Actual 2010/11	Budget 2011/12	Budget 2012/13	Budget 2013/14
Category:				
Health Insurance Premiums	\$ -	\$ -	\$ -	\$ 649,874
Dental Insurance Premiums	-	-	-	31,951
Life/ADD Insurance Premiums	-	-	-	19,128
Health Savings Accoun Contributions	-	-	-	8,301
HRA Reimbursements	-	-	-	56,250
TOTAL	\$ -	\$ -	\$ -	\$ 765,503

PERSONNEL	Actual 2010/11	Budget 2011/12	Budget 2012/13	Budget 2013/14
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There are no personnel in this department.

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2013-2014**

**HEALTH INSURANCE FUND
SUMMARY**

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
BEGINNING FUND BALANCE				
<u>REVENUES</u>				
Intragovernmental Transfers	\$ -	\$ -	\$ -	\$ 765,506
Interest, Rent & Leases	-	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765,506</u>
<u>EXPENDITURES</u>				
Health Insurance Premiums	\$ -	\$ -	\$ -	\$ 649,874
Dental Insurance Premiums	-	-	-	31,951
LTD and Life Insurance Premiums	-	-	-	19,128
H.S.A. Contribution	-	-	-	8,301
Deductible Reimbursements	-	-	-	56,250
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765,503</u>
TOTAL REVENUES OVER EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3</u></u>
ENDING FUND BALANCE				

Previously budgeted for in General Fund

**REVENUES
FISCAL YEAR 2013-2014**

**HEALTH INSURANCE FUND
REVENUES**

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
<u>INTRAGOVERNMENTAL TRANSFERS</u>	\$ -	\$ -	\$ -	
Operating Transfers In - General Fund	-	-	-	765,506
Operating Transfers In - Utility Fund	-	-	-	-
TOTAL INTRAGOVERNMENTAL TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 765,506</u>
<u>INTEREST, RENT & LEASES</u>				
Interest Income	\$ -	\$ -	\$ -	\$ -
TOTAL INTEREST, RENT & LEASES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 765,506</u></u>

**EXPENDITURES
FISCAL YEAR 2013-2014**

**HEALTH INSURANCE FUND
EXPENDITURES**

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
<u>HEALTH INSURANCE PREMIUMS</u>				
City Manager	\$ -	\$ -	\$ -	\$ 14,498
City Secretary	-	-	-	4,477
Human Resources	-	-	-	8,875
Finance	-	-	-	24,583
Municipal Court	-	-	-	9,910
Parks and Recreation	-	-	-	39,164
Senior Citizen Programs	-	-	-	5,839
Library Services	-	-	-	13,353
Community Development	-	-	-	41,412
Streets and Drainage	-	-	-	52,296
Facility Maintenance	-	-	-	13,431
Police	-	-	-	215,945
Animal Control	-	-	-	17,210
Fire and Ambulance	-	-	-	110,040
Combined Services	-	-	-	5,712
Engineering	-	-	-	16,598
Utility Administration	-	-	-	8,955
Water Operations	-	-	-	25,190
Sewer Operations	-	-	-	13,431
Meter Reading	-	-	-	8,955
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,874</u>
<u>DENTAL INSURANCE PREMIUMS</u>				
City Manager	\$ -	\$ -	\$ -	\$ 595
City Secretary	-	-	-	270
Human Resources	-	-	-	388
Finance	-	-	-	2,107
Municipal Court	-	-	-	403
Parks and Recreation	-	-	-	1,662
Senior Citizen Programs	-	-	-	285
Library Services	-	-	-	810
Community Development	-	-	-	1,933
Streets and Drainage	-	-	-	2,718
Facility Maintenance	-	-	-	506
Police	-	-	-	10,840

**EXPENDITURES
FISCAL YEAR 2013-2014**

**HEALTH INSURANCE FUND
EXPENDITURES**

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
Animal Control	-	-	-	914
Fire and Ambulance	-	-	-	5,310
Engineering	-	-	-	562
Utility Administration	-	-	-	388
Water Operations	-	-	-	1,212
Sewer Operations	-	-	-	810
Meter Reading	-	-	-	237
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,951</u>
<u>LTD AND LIFE INSURANCE PREMIUMS</u>				
City Manager	\$ -	\$ -	\$ -	\$ 573
City Secretary	-	-	-	230
Human Resources	-	-	-	327
Finance	-	-	-	908
Municipal Court	-	-	-	244
Parks and Recreation	-	-	-	985
Senior Citizen Programs	-	-	-	136
Library Services	-	-	-	394
Community Development	-	-	-	1,375
Streets and Drainage	-	-	-	1,286
Facility Maintenance	-	-	-	346
Police	-	-	-	6,583
Animal Control	-	-	-	418
Fire and Ambulance	-	-	-	3,519
Engineering	-	-	-	557
Utility Administration	-	-	-	194
Water Operations	-	-	-	592
Sewer Operations	-	-	-	262
Meter Reading	-	-	-	199
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,128</u>
<u>H.S.A. CONTRIBUTION</u>				
City Manager	\$ -	\$ -	\$ -	\$ 1,045
City Secretary	-	-	-	-
Human Resources	-	-	-	-
Finance	-	-	-	-
Municipal Court	-	-	-	-
Parks and Recreation	-	-	-	1,906
Senior Citizen Programs	-	-	-	-

**EXPENDITURES
FISCAL YEAR 2013-2014**

**HEALTH INSURANCE FUND
EXPENDITURES**

	Actual FY 2011/12	Budget FY 2012/13	Projected FY 2012/13	Budget FY 2013/14
Library Services	-	-	-	-
Community Development	-	-	-	1,722
Streets and Drainage	-	-	-	861
Facility Maintenance	-	-	-	-
Police	-	-	-	-
Animal Control	-	-	-	-
Fire and Ambulance	-	-	-	1,722
Engineering	-	-	-	1,045
Utility Administration	-	-	-	-
Water Operations	-	-	-	-
Sewer Operations	-	-	-	-
Meter Reading	-	-	-	-
SUB-TOTAL	\$ -	\$ -	\$ -	\$ 8,301

**EXPENDITURES
FISCAL YEAR 2013-2014**

**HEALTH INSURANCE FUND
EXPENDITURES**

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
<u>DEDUCTIBLE REIMBURSEMENTS</u>				
Citywide	\$ -	\$ -	\$ -	\$ 56,250
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,250</u>
	0	0	0	765,503



PERSONNEL SUMMARY

Personnel allocations occur between the General Fund and the Utility Fund according to job requirements. All personnel performing tasks for both the general fund and the business-type activities are allocated accordingly by a direct chargeback calculation. In the General Fund, staffing changes were made in Parks & Recreation, Library, Community Development, Animal Control, Fire, and Engineering. These changes include additional staff, title re-classifications, and increased hours.

Utility Fund staffing levels for Fiscal Year 2014 remain the same as the prior year. Budgeted spending in the General and Utility Funds reflects an adjustment to the compensation plans:

Partial phase-in of the Public Safety Step Plan: single year two-step increase limit, 2% merit(lump-sum payment) for employees in the top tier, and appropriate step increase on anniversary date for employees in correct tier.

Non-Public Safety Employees: 2% cost of living adjustment (COLA) effective 1st full pay period of fiscal year, and up to an additional 2% merit increase on anniversary date.



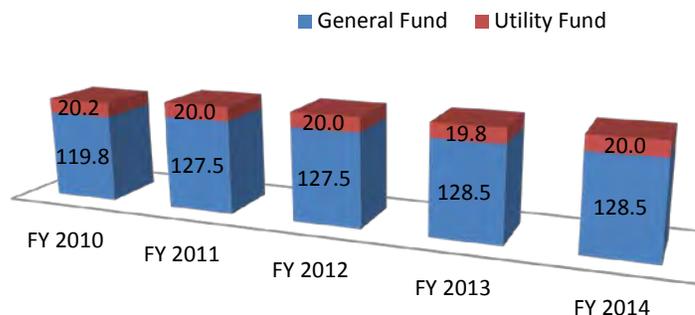
GENERAL FUND PERSONNEL SUMMARY BY DEPARTMENT

Department	Adopted Budget FY 2010			Adopted Budget FY 2011			Adopted Budget FY 2012			Adopted Budget FY 2013			Adopted Budget FY 2014		
	FT	PT	Temp/ Seas												
City Manager	3.20	-	-	3.20	-	-	2.40	-	-	2.40	-	-	2.40	-	-
City Secretary	0.90	-	-	0.90	-	-	0.90	-	-	0.90	-	-	0.90	-	-
Human Resources	1.60	0.40	0.40	1.60	0.40	0.40	1.60	0.40	0.40	1.60	0.40	0.40	1.60	0.40	0.40
Finance	3.00	-	-	3.00	-	-	3.00	-	-	3.00	-	-	3.00	-	-
Municipal Court	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-
Library	4.00	0.50	-	4.00	0.50	-	4.00	0.50	-	4.00	0.50	-	3.00	1.50	-
Community Development	8.00	-	-	8.00	-	-	7.20	-	-	7.20	-	-	7.20	-	-
Public Works/Streets	11.50	-	-	11.50	-	-	11.00	-	-	11.00	-	-	11.00	-	-
Facilities Maintenance	2.40	0.80	-	2.40	0.80	-	2.40	0.80	-	2.40	0.80	-	2.40	0.80	-
Engineering	0.60	-	-	0.60	-	-	0.90	-	-	0.90	-	-	0.90	-	-
Fire/EMS	19.00	-	2.50	22.00	-	2.50	22.00	-	11.00	22.00	-	11.00	22.00	0.50	11.00
Police	42.00	-	1.50	42.00	-	1.50	42.00	-	1.50	42.00	-	1.50	42.00	-	1.50
Animal Control	2.00	0.50	-	2.00	0.50	-	2.00	0.50	-	2.00	0.50	-	3.00	-	-
Parks and Recreation	7.00	0.50	-	7.00	0.50	-	8.00	0.50	-	8.00	0.50	-	8.00	0.50	-
Senior Programs	1.00	-	0.50	1.00	-	1.50	1.00	-	1.50	1.00	-	1.50	1.00	-	1.50
Combined Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	108.20	2.70	4.90	111.20	2.70	5.90	110.40	2.70	14.40	110.40	2.70	14.40	110.40	3.70	14.40

UTILITY FUND PERSONNEL SUMMARY BY DEPARTMENT

Department	Adopted Budget FY 2010			Adopted Budget FY 2011			Adopted Budget FY 2012			Adopted Budget FY 2013			Adopted Budget FY 2014		
	FT	PT	Temp/ Seas												
Water Operations	9.15	0.15	0.05	9.15	0.15	0.05	8.05	0.15	0.05	8.05	0.15	0.05	8.05	0.15	0.05
Sewer Operations	6.65	0.15	0.05	6.65	0.15	0.05	7.55	0.15	0.05	7.55	0.15	0.05	7.55	0.15	0.05
Utility Admin	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-
Meter Reading	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-	2.00	-	-
Total Utility Fund	19.80	0.30	0.10	19.80	0.30	0.10	19.60	0.30	0.10	19.60	0.30	0.10	19.60	0.30	0.10
CITY TOTAL	128.00	3.00	5.00	131.00	3.00	6.00	130.00	3.00	14.50	130.00	3.00	14.50	130.00	4.00	14.50

Personnel Summary by Fund



CITY OF SACHSE PERSONNEL SUMMARY DETAIL FY 2014

Position	General Fund			General Combined Services			Utility			TOTAL
	FT	PT	Temp/ Seas	FT	PT	Temp/ Seas	FT	PT	Temp/ Seas	
	City Manager									
<i>Full-time</i>										
City Manager	0.80	-	-	-	-	-	0.20	-	-	1.00
Project Coordinator	0.80	-	-	-	-	-	0.20	-	-	1.00
Administrative Assistant	0.80	-	-	-	-	-	0.20	-	-	1.00
City Secretary										
<i>Full-time</i>										
City Secretary	0.90	-	-	-	-	-	0.10	-	-	1.00
Human Resources										
<i>Full-time</i>										
Human Resources Manager	0.80	-	-	-	-	-	0.20	-	-	1.00
Human Resources Assistant	0.80	-	-	-	-	-	0.20	-	-	1.00
<i>Part-time</i>										
Human Resources Clerk	-	0.40	-	-	-	-	-	0.10	-	0.50
<i>Temporary</i>										
Clerk	-	-	0.40	-	-	-	-	-	0.10	0.50
Finance										
<i>Full-time</i>										
Director of Finance	0.60	-	-	-	-	-	0.40	-	-	1.00
Finance Manager	0.60	-	-	-	-	-	0.40	-	-	1.00
Accountant	0.60	-	-	-	-	-	0.40	-	-	1.00
Finance Specialist	0.60	-	-	-	-	-	0.40	-	-	1.00
IT Coordinator	0.60	-	-	-	-	-	0.40	-	-	1.00
Court Administrator	1.00	-	-	-	-	-	-	-	-	1.00
Deputy Court Clerk/Finance Assistant	1.00	-	-	-	-	-	-	-	-	1.00
Utility Billing Supervisor	-	-	-	-	-	-	1.00	-	-	1.00
Customer Service Representative	-	-	-	-	-	-	1.00	-	-	1.00
Meter Technician	-	-	-	-	-	-	2.00	-	-	2.00
Library										
Manager of Library Services	1.00	-	-	-	-	-	-	-	-	1.00
Librarian	1.00	-	-	-	-	-	-	-	-	1.00
Library Clerk	1.00	-	-	-	-	-	-	-	-	1.00
<i>Part-time</i>										
Library Clerk	-	1.50	-	-	-	-	-	-	-	1.50
Community Development										
<i>Full-time</i>										
Director of Comm. Development	0.80	-	-	-	-	-	0.20	-	-	1.00

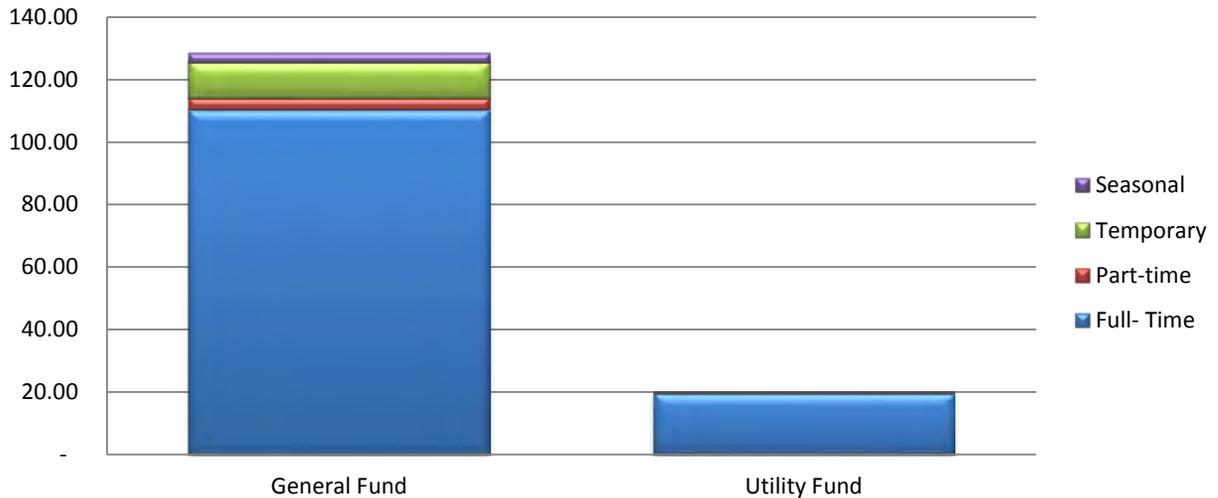
CITY OF SACHSE PERSONNEL SUMMARY DETAIL FY 2014

Position	General Fund			General Combined Services			Utility			TOTAL
	FT	PT	Temp/ Seas	FT	PT	Temp/ Seas	FT	PT	Temp/ Seas	
	Community Development Tech	0.80	-	-	-	-	-	0.20	-	
Building Official	0.80	-	-	-	-	-	0.20	-	-	1.00
Environmental Specialist	0.80	-	-	-	-	-	0.20	-	-	1.00
Comb. Building Inspector	2.40	-	-	-	-	-	0.60	-	-	3.00
Plans Examiner	0.80	-	-	-	-	-	0.20	-	-	1.00
Erosion Control Inspector	0.80	-	-	-	-	-	0.20	-	-	1.00
Building Maint. Supervisor	0.80	-	-	-	-	-	0.20	-	-	1.00
Building Maint. Technician	0.80	-	-	-	-	-	0.20	-	-	1.00
Custodian Coordinator	0.80	-	-	-	-	-	0.20	-	-	1.00
<i>Part-time</i>										
Custodian	-	0.80	-	-	-	-	-	0.20	-	1.00
<u>Engineering</u>										
<i>Full-time</i>										
Director of Engineering	0.30	-	-	-	-	-	0.70	-	-	1.00
Construction Inspector	0.30	-	-	-	-	-	0.70	-	-	1.00
Project Manager	0.30	-	-	-	-	-	0.70	-	-	1.00
<u>Fire/EMS</u>										
<i>Full-time</i>										
Fire Chief	1.00	-	-	-	-	-	-	-	-	1.00
Secretary	1.00	-	-	-	-	-	-	-	-	1.00
Emergency Management Coordinator	-	-	-	-	-	-	-	-	-	-
Admin Captain	1.00	-	-	-	-	-	-	-	-	1.00
Shift Captain	1.00	-	-	-	-	-	-	-	-	1.00
Code Enforcement Officer	1.00	-	-	-	-	-	-	-	-	1.00
Lieutenant	2.00	-	-	-	-	-	-	-	-	2.00
Fire Rescue Specialist	15.00	-	-	-	-	-	-	-	-	15.00
<i>Part-time</i>										
Code Enforcement Officer	-	0.50	-	-	-	-	-	-	-	0.50
<i>Temporary</i>										
Paramedic/EMT	-	-	11.00	-	-	-	-	-	-	11.00
Firefighter	-	-	-	-	-	-	-	-	-	-
<u>Police/Animal Control</u>										
<i>Full-time</i>										
Police Chief	1.00	-	-	-	-	-	-	-	-	1.00
Lieutenant	2.00	-	-	-	-	-	-	-	-	2.00
Sergeant	5.00	-	-	-	-	-	-	-	-	5.00
Detective	2.00	-	-	-	-	-	-	-	-	2.00
Warrant Officer	1.00	-	-	-	-	-	-	-	-	1.00
School Resource Officer	3.00	-	-	-	-	-	-	-	-	3.00
Patrol Officer	16.00	-	-	-	-	-	-	-	-	16.00
Communications Supvr.	1.00	-	-	-	-	-	-	-	-	1.00
Dispatcher	7.00	-	-	-	-	-	-	-	-	7.00
Records Supvr/Evidence Custodian	1.00	-	-	-	-	-	-	-	-	1.00
Records Clerk	3.00	-	-	-	-	-	-	-	-	3.00
Animal Control Supervisor	1.00	-	-	-	-	-	-	-	-	1.00
Animal Control Officer	1.00	-	-	-	-	-	-	-	-	1.00
Animal Control Attendant	1.00	-	-	-	-	-	-	-	-	1.00
<i>Seasonal</i>										
School Crossing Guard	-	-	1.50	-	-	-	-	-	-	1.50

CITY OF SACHSE PERSONNEL SUMMARY DETAIL FY 2014

Position	General Fund			General Combined Services			Utility			TOTAL
	FT	PT	Temp/Seas	FT	PT	Temp/Seas	FT	PT	Temp/Seas	
	Public Works									
<i>Full-time</i>										
Director of Public Works	0.50	-	-	-	-	-	0.50	-	-	1.00
Secretary	0.50	-	-	-	-	-	0.50	-	-	1.00
Public Works Superintendent	1.00	-	-	-	-	-	-	-	-	1.00
Streets Foreman	1.00	-	-	-	-	-	-	-	-	1.00
Utilities Foreman	-	-	-	-	-	-	1.00	-	-	1.00
Crew Leader	2.00	-	-	-	-	-	2.00	-	-	4.00
Streets Maintenance Technician	6.00	-	-	-	-	-	-	-	-	6.00
Utilities Maintenance Technician	-	-	-	-	-	-	4.00	-	-	4.00
Parks and Recreation										
<i>Full-time</i>										
Director of Parks and Recreation	1.00	-	-	-	-	-	-	-	-	1.00
Senior Citizen Program Manager	1.00	-	-	-	-	-	-	-	-	1.00
Recreation Supervisor	1.00	-	-	-	-	-	-	-	-	1.00
Parks Foreman	1.00	-	-	-	-	-	-	-	-	1.00
Maintenance Technician	5.00	-	-	-	-	-	-	-	-	5.00
<i>Part-time</i>										
Recreation Aide	-	0.50	-	-	-	-	-	-	-	0.50
<i>Seasonal</i>										
Bus Driver	-	-	1.50	-	-	-	-	-	-	1.50
Total Employees	110.40	3.70	14.40	-	-	-	19.60	0.30	0.10	148.50

Full-time/ Part-time/Temporary/ Seasonal



**DIRECT CHARGE BACK TO THE WATER AND SEWER FUND
FOR GENERAL AND ADMINISTRATIVE COSTS
PAID BY THE GENERAL FUND
PROPOSED BUDGET YEAR 2013-2014**

Calculation of General and Administrative Charge for General Fund	Proposed General Fund	Water Dept	Sewer Dept	W/S Total	GF Total	Totals	SEDC
Salary Cost Allocation							
City Manager's Office	\$ 267,171	\$ 26,717	\$ 26,717	\$ 53,434	\$ 213,737	\$ 267,171	\$ 8,015
City Secretary	105,501	5,275	5,275	10,550	94,951	105,501	1,055
Human Resouces	159,126	15,913	15,913	31,825	127,301	159,126	1,591
Non-Dept (Medical Insurance)	780,075	78,008	39,004	117,011	663,064	780,075	7,801
Finance	366,763	91,691	55,014	146,705	220,058	366,763	18,338
Engineering	229,382	80,284	80,284	160,567	68,815	229,382	2,294
Community Development	552,050	55,205	55,205	110,410	441,640	552,050	5,521
Building Maintenance	159,931	15,993	15,993	31,986	127,945	159,931	1,599
Total Personnel Costs Shared	\$ 2,619,999	\$ 369,085	\$ 293,405	\$ 662,490	\$ 1,957,509	\$ 2,619,999	\$ 46,214
% distribution				25.29%	74.71%	100.00%	
Operational/Maintenance							
Legal/Professional	\$ 72,000	\$ 7,200	\$ 7,200	\$ 14,400	\$ 57,600	\$ 72,000	\$ -
HR Programs	79,651	7,965	7,965	15,930	63,721	79,651	797
Engineering Services	34,501	6,900	6,900	13,800	20,701	34,501	-
Finance	51,527	12,882	10,305	23,187	28,340	51,527	2,576
Community Development	60,602	9,090	9,090	18,181	42,421	60,602	-
Facility Maint	159,707	31,941	7,985	39,927	119,780	159,707	1,597
Computer Network Support	214,373	21,437	21,437	42,875	171,498	214,373	2,144
GL/Property Insurances	150,000	30,000	30,000	60,000	90,000	150,000	1,500
Total Operational Costs Shared	\$ 822,361	\$ 127,416	\$ 100,884	\$ 228,300	\$ 594,061	\$ 822,361	\$ 8,614
% Distribution				27.76%	72.24%	100.00%	
Total General and Administrative Charge:	\$ 3,442,360	\$ 496,501	\$ 394,288	\$ 890,789	\$ 2,551,571	\$ 3,442,360	\$ 54,828
% of total allocation	100%			25.88%	74.12%	100.00%	1.59%
Proposed FY 14 G&A Transfer to General Fund	\$ 3,442,360	\$ 496,501	\$ 394,288	\$ 890,789	\$ 2,551,571	\$ 3,442,360	
% of Calculated Charge Back				25.88%	74.12%	100.00%	

Did you know?

Full-time equivalent (FTE) employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis.

An FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE of 0.5 signals that the worker is only half-time.

City of Sachse personnel perform tasks for both the general fund and the business-type activities. To distribute salary coss accordingly, a Direct Chargeback from the Utility Fund is budgeted.





ECONOMIC DEVELOPMENT

The City maintains the accounting and financial statements for two component units. The Sachse Economic Development Corporation is reported as a discrete component unit on the government wide financial statements. The George Bush Turnpike Reinvestment Zone is reported as a blended component unit and is a major fund.

The Sachse Economic Development Corporation (SEDC) serves all citizens of the City and is governed by a seven member board of directors appointed by the Sachse City Council. A Chief Executive Director is appointed by the SEDC seven member board to carry out the Board's administrative and policy initiatives. The SEDC is a 4B Corporation and is supported by a half-cent sales tax voted by referendum in 1994. The scope of public service of the SEDC benefits the City and its citizens and is operated primarily within geographic boundaries of the City.





2013-2014 Budget

September, 2013

Board of Directors

Eric Dumois, President

Spencer Hauenstein, Vice President

Suzanne Politz

Kenneth Thomas

Mark Caldwell

Jeff Bickerstaff

Carlos Vigil, Executive Director



September 9, 2013

To the Mayor, City Council and City Manager:

The Sachse Economic Development Corporation is submitting the 2013-2014 proposed budget for your review, consideration and approval. The Sachse Economic Development Corporation has reviewed and unanimously approved the attached budget at the regular scheduled Board meeting on August 14, 2013.

The budget includes set-aside funds for projects to be funded in 2013-2014 that are of a discretionary purpose and ultimately require City Council approval before any funds are disbursed.

In this budget package you will find;

- Submittal Letter
- Resolution No. 081413
- Budgetary Summary
- Line Item Backup Sheets

The Sachse Economic Development Board of Directors will continue to fulfill the mission of the Economic Development Corporation which is, *to act on behalf of the City of Sachse in promoting and developing authorized projects, while supporting economic development activities to retain, expand and attract businesses for the purpose of diversifying the tax base and improving the quality of life of the citizens of Sachse.*

We respectfully submit the SEDC 2013 – 2014 budget for consideration.

SEDC Board of Directors

Eric Dumois, President
Suzanne Politz
Kenneth Thomas

Spencer Hauenstein, Vice President
Mark Caldwell
Jeff Bickerstaff

RESOLUTION NO. 081413

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SACHSE ECONOMIC DEVELOPMENT CORPORATION ("SEDC") APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013, AND ENDING SEPTEMBER 30, 2014; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Executive Director of the Sachse Economic Development Corporation has prepared and submitted to the Sachse Economic Development Corporation Board of Directors a budget estimate of expenditures and revenues for the fiscal year beginning October 1, 2013 and ending September 30, 2014; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SACHSE ECONOMIC DEVELOPMENT CORPORATION:

Section 1. That the above recitals are hereby found to be true and correct and incorporated herein for all purposes.

Section 2. That for the purpose of providing the funds necessary and proposed to be expended in the budget of the Sachse Economic Development Corporation for the fiscal year beginning October 1, 2013 and ending September 30, 2014, the budget heretofore prepared by the Executive Director and submitted to the Board of Directors of the Sachse Economic Development Corporation is hereby approved.

Section 3. That this resolution shall take effect immediately from and after its passage, and it is accordingly so resolved.

DULY RESOLVED AND ADOPTED by the Board of Directors of the Sachse Economic Development Corporation, on this the 14 day of August, 2013.

SACHSE ECONOMIC DEVELOPMENT CORPORATION



Spencer Hauenstein, Vice President

ATTEST:



Carlos D. Vigil, Executive Director

APPROVED AS TO FORM:



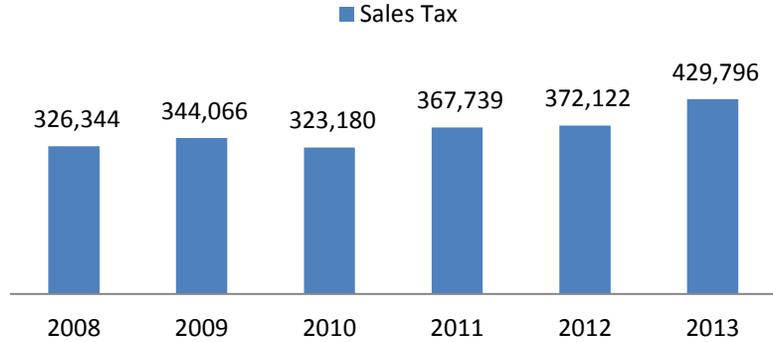
Peter G. Smith, City Attorney

SACHSE ECONOMIC DEVELOPMENT CORPORATION

Sales Tax (98%)

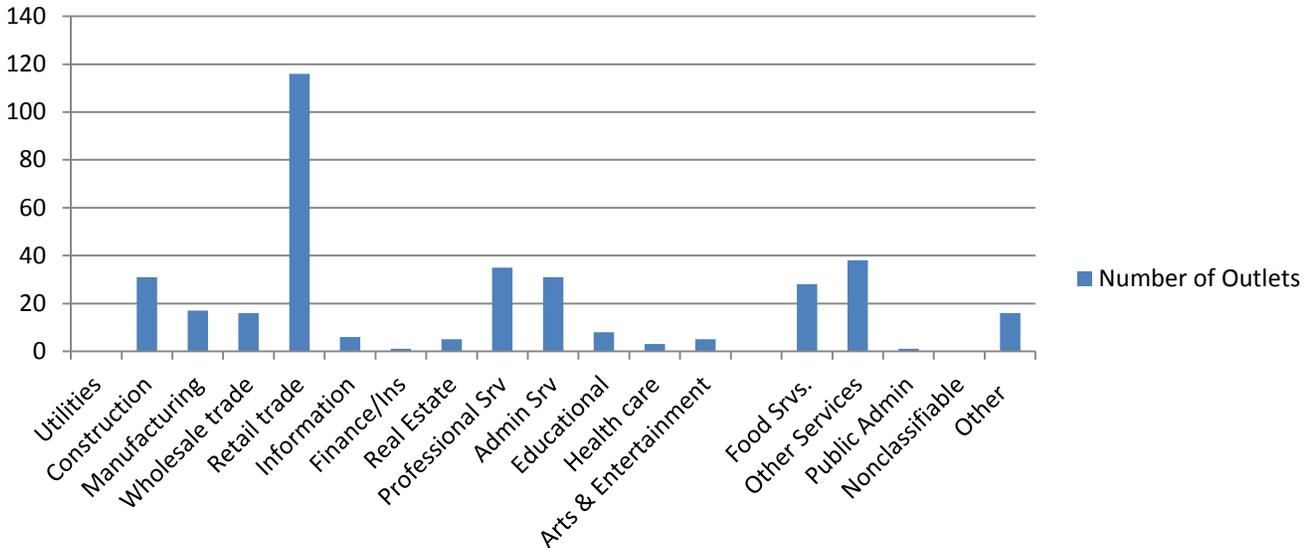
State Sales and Use tax is imposed on all retail sales, leases and rental of most goods, as well as taxable services. The combined total of state and local taxes is 7.75%: City, 1.0%, SEDC 4B, .5%; State 6.25%.

Sales Tax



Forecast Methodology	Assumptions about Environmental Factors	Revenue Assumptions	2013 Revenue Projection	2014 Revenue Projection
Formula: (A/B) Where: A = April Sales Tax Revenue B = Avg 5 yr % collected (April)	1. Administered by Texas Comptroller's Office	A. 242,002.38 B. 57%	\$ 424,566	\$ 429,796

Sales Tax Outlets by Category (2nd qtr 2013)



DEPARTMENT: ECONOMIC DEVELOPMENT FUND		FUND: SEDC
MISSION STATEMENT & PROGRAM DESCRIPTION		
<p>The mission of the Sachse Economic Development Corporation is to act on behalf of the City of Sachse in promoting and developing authorized projects, while supporting economic development activities to retain, expand and attract business for the purpose of diversifying the tax base and improving the quality of life for the citizens of Sachse.</p>		
<p>The 4B Sales tax provides cities with a wider range of uses for the tax revenues because it is intended to give communities an opportunity to undertake a project for quality of life improvements, including economic development that will attract and retain primary employers. Cities may use money raised by this sales tax for a wide variety of projects including land, buildings, equipment, facilities, expenditures and improvements related to projects defined by the board of directors to be required or suitable for use for: (1) professional and amateur sports (including children's sports) and athletic facilities; tourism and entertainment facilities; convention and public park purposes and events, (including stadiums, ballparks, auditoriums, amphitheaters, concert halls, parks and open space improvements, museums, exhibition facilities); (2) related store, restaurant, concession, parking and transportation facilities; (3) related street, water and sewer facilities; and (4) affordable housing.</p>		
<p>To promote and develop new and expanded business enterprises that create or retain primary jobs, a city may provide: (1) public safety facilities; (2) recycling facilities; (3) streets and roads; (4) drainage and related improvements; (5) demolition of existing structures; (6) general municipally owned improvements; (7) maintenance and operating costs associated with projects; and (8) any other project that the board determines will contribute to the promotion or development of new or expanded business enterprises that create or retain primary jobs.</p>		
STRATEGIC OBJECTIVES	GOALS	
Enhance community aesthetics and promote positive environmental image	<p>Continue to promote and develop authorized projects that meet all codes and ordinance requirements for aesthetics and a positive City image.</p> <p>Continue brand development for the City of Sachse.</p>	
Ensure financial stability	<p>Continue to utilize all funding options including incentives to promote new development and upgrade infrastructure.</p>	
Promote business incentives	<p>Investigate incentive programs in other regions and offerings of direct competitors to develop industry specific incentives.</p> <p>Explore tax abatement and property tax options to create a pro-business/pro-development process.</p> <p>Marketing and promotion of incentives for business attraction.</p> <p>Assign a "Project Manager."</p>	
Plan, Expand, Upgrade, and Maintain infrastructure	<p>Identify an anchor for the PGBT district.</p> <p>Develop infrastructure in the PGBT district to include utilities, sewer and roadway and "service" roads.</p> <p>Facilitate the redevelopment and enhancement of Highway 78 Corridor by marketing and promoting opportunities to current owners.</p> <p>Investigate "flex" redevelopment/expansion of Highway 78 Corridor with a view to securing a suitable anchor.</p> <p>Consider strategic redevelopment plan for Highway 78 Corridor.</p> <p>Promote and encourage commercial development around the proposed Walmart development.</p>	
Ensure effective communication exchange	<p>Continue to promote the City of Sachse through networking, cooperative municipal efforts and use of media including the City website to answer development questions and provide contact information.</p> <p>Market identified business incentives through the available media offerings to include internet, social media and brochures.</p> <p>Develop ideal methods to gather feedback and specific data on possible complaints and ideas of improvements when promoting business incentives.</p>	

DEPARTMENT: ECONOMIC DEVELOPMENT FUND	FUND: SEDC
--	-----------------------------

MAJOR ACCOMPLISHMENTS IN FISCAL YEAR 2013

Strategic Objective: Enhance community aesthetics and promote positive environmental image

Action: Wal-Mart, McDonald's, Frankie's, Colonial Savings, Panda Chef, Pawsmotology, Discover Dentistry, Hallmark Store, Railroad Quiet Zone,.

Strategic Objective: Ensure financial stability

Action: Funding for Brookview Center, Tacos y Salsas, City entry sign, Sachse Historical Society, and Fireworks Special Event.

Strategic Objective: Plan, expand, upgrade and maintain infrastructure

Action: Created Highway 78 Redevelopment Plan.
Action: Authored an Incentive Policy
Action: Promotion of Sachse Sports Station

Strategic Objective: Ensure effective communication exchange

Action: Continued regular montly Board meetings, attended city council meetings, management meetings and submitted
Action: Networking, Angie Chen Button, District State Representative.

Did you know?

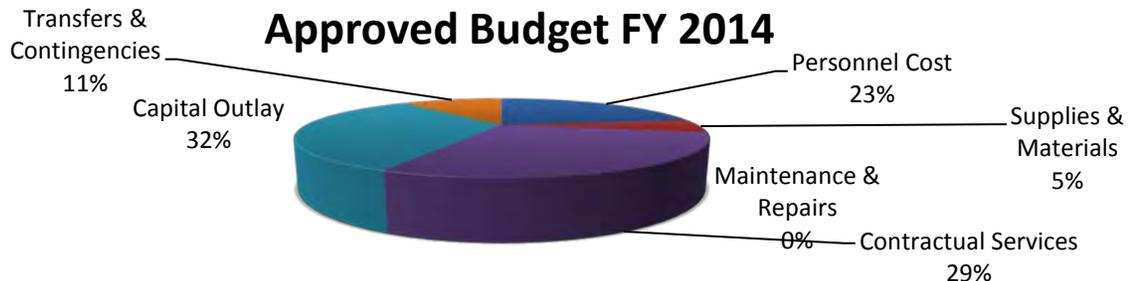
Branding is the City's "personality" - what the City stands for and what it is known for. A brand creates an image in the mind of the business and the consumer. It says something is special - more than business as usual. "If you've got a brand, you're selling a lifestyle and you can sell anything you want."

Steve Manning, managing director of Igor, a branding and naming firm based in San Francisco.

MAJOR BUDGETARY ISSUES

The increased cost of construction for expansions and upgrades of infrastructure are a major constraint that the SEDC will continue to analyze to achieve the best financing options for all economic development projects.

PERFORMANCE INDICATORS	2010-2011	2011-2012	2012-2013	Budget 2013-2014
Activities:				
New Business Contacts	6	8	65	75
Promotion Packages Sent	10	18	30	40
New Business Recruitment	3	8	12	15
Abatement Monitored	8	3	2	2
Conventions Attended	2	3	3	3
Board Meetings	11	14	13	13
Special Called Meetings	2	3	2	2
Out of Town Networking	6	6	2	2
Training	1	1	2	2



DEPARTMENT: ECONOMIC DEVELOPMENT FUND					FUND: SEDC
EXPENDITURES	Actual 2010/11	Actual 2011/12	Budget 2012/13	Budget 2013/14	% Increase/ Decrease
Category:					
Personnel Cost	\$ 121,009	\$ 110,293	\$ 114,246	\$ 116,183	2%
Supplies & Materials	14,080	7,179	26,330	26,246	0%
Maintenance & Repairs	189	118	500	500	0%
Contractual Services	65,195	70,954	126,000	146,000	14%
Capital Outlay	126,988	14,505	164,000	164,000	0%
Transfers & Contingencies	58,967	56,064	56,570	54,828	-3%
TOTAL	\$ 386,428	\$ 259,114	\$ 487,646	\$ 507,757	



FULL-TIME EQUIVALENT (FTE) PERSONNEL SCHEDULE

Description	Actual 2009/10	Actual 2010/11	Actual 2011/12	Budget 2012/13	Budget 2013/14
Full-Time	1	1	1	1	1
Continuous Part-Time	0	0	0	0	0
Temporary	0	0	0	0	0.5
TOTAL	1	1	1	1	1.5

AVAILABLE INCENTIVE OPTIONS

*Tax Abatement
Skills Development Fund
Texas Enterprise Fund*

*Sign Grants
Infrastructure Improvements
Tax Increment Financing*

*Fee Waivers
380 Agreements
Expedited Permitting*

SACHSE 
Economic Development Corporation

A lot to sell, a lot to tell...

Quality Living

President George Bush Tollroad

Tollroad entrances/exits to Sachse

WELCOME TO
Sachse
Established 1845

DEMOGRAPHIC SNAPSHOT

Population
180,500 (12 min. drive time)

Households:
60,000 (2013 estimate)

Median Age:
35 to 44 years (current)

Average Household Income:
\$89,079 (current)

For More Information, Please Contact:
Carlos Vigil, Sachse Economic Development Corporation
3815 Sachse Rd., Building B • Sachse, Texas 75048 • 469.429.4764 • www.sachseedc.com

**SUMMARY OF REVENUES AND EXPENDITURES
FISCAL YEAR 2013-2014**

SACHSE ECONOMIC DEVELOPMENT FUND

	Actual FY 2011/12	Budget FY 2012/13	Projected FY 2012/13	Proposed Budget FY 2013/14
BEGINNING FUND BALANCE	3,979,667	4,098,541	4,098,541	4,287,780
REVENUES				
Other Taxes	\$372,122	\$410,273	\$420,766	\$429,796
Interest, Rent & Leases	5,867	7,500	6,988	7,500
Grants & Donations	0	100	0	0
TOTAL REVENUES	\$377,989	\$417,873	\$427,754	\$437,296
EXPENDITURES				
Personnel Costs	\$110,293	\$112,466	\$113,811	\$116,183
Supplies & Materials	7,179	26,330	9,034	26,246
Maintenance & Repairs	118	500	474	500
Contractual Services	70,954	126,000	40,890	146,000
Capital Outlays	14,505	164,000	18,146	164,000
Transfers & Contingencies	56,064	56,570	56,160	54,828
TOTAL EXPENDITURES	\$259,113	\$485,866	\$238,515	\$507,757
TOTAL REVENUES OVER EXPENDITURES	\$ 118,876	\$ (67,993)	\$ 189,239	\$ (70,461)
ENDING FUND BALANCE	\$4,098,541	\$4,030,548	\$4,287,780	\$4,217,319

**REVENUE
FISCAL YEAR 2013-2014**

SACHSE ECONOMIC DEVELOPMENT FUND

	<u>Actual FY 2011/12</u>	<u>Budget FY 2012/13</u>	<u>Projected FY 2012/13</u>	<u>Budget FY 2013/14</u>
<u>OTHER TAXES</u>				
Sales Taxes	372,122	410,273	420,766	429,796
TOTAL OTHER TAXES	<u>\$372,122</u>	<u>\$410,273</u>	<u>\$420,766</u>	<u>\$429,796</u>
<u>INTEREST, RENT & LEASES</u>				
Interest Income	5,867	7,500	6,988	7,500
TOTAL INTEREST, RENT & LEASES	<u>\$5,867</u>	<u>\$7,500</u>	<u>\$6,988</u>	<u>\$7,500</u>
<u>GRANTS & DONATIONS</u>				
Miscellaneous Grants & Donations	0	100	0	0
TOTAL GRANTS & DONATIONS	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>
TOTAL REVENUES	<u>\$377,990</u>	<u>\$417,873</u>	<u>\$427,754</u>	<u>\$437,296</u>

**EXPENDITURES
FISCAL YEAR 2013-2014**

SACHSE ECONOMIC DEVELOPMENT FUND

	<u>Actual</u> <u>FY 2011/12</u>	<u>Budget</u> <u>FY 2012/13</u>	<u>Projected</u> <u>FY 2012/13</u>	<u>Budget</u> <u>FY 2013/14</u>
<u>PERSONNEL COSTS</u>				
Wages & Salaries	\$ 87,676	\$ 86,962	\$ 91,761	\$ 93,380
Longevity	76	124	124	172
Social Security & Med & FICA	6,597	6,662	7,100	7,153
TMRS Contributions	9,662	9,896	9,829	10,177
Health Insurance	5,710	4,914	4,490	4,386
Dental/Life Insurance	7	3,304	178	354
Workers Compensation	305	343	314	316
Unemployment Tax	261	261	16	245
TOTAL PERSONNEL COSTS	\$ 110,293	\$ 112,466	\$ 113,811	\$ 116,183
<u>SUPPLIES & MATERIALS</u>				
Utilities - Communications	\$ 1,553	\$ 1,500	\$ 1,289	\$ 1,416
Office Supplies	553	2,000	502	2,000
Postage	48	2,000	32	2,000
Business Retention Efforts	-	2,500		2,500
Special Programming Supplies	140	5,000		5,000
Small Tools & Equipment	-	1,000	619	1,000
Fuel & Lubricants	195	-	-	-
Dues & Subscriptions	2,870	3,580	3,355	3,580
Employee Training	1,819	8,750	3,237	8,750
TOTAL SUPPLIES & MATERIALS	\$ 7,179	\$ 26,330	\$ 9,034	\$ 26,246
<u>MAINTENANCE & REPAIRS</u>				
Vehicle Repairs & Maintenance	\$ 118	\$ 500	\$ 474	\$ 500
TOTAL MAINTENANCE & REPAIRS	\$ 118	\$ 500	\$ 474	\$ 500
<u>CONTRACTUAL SERVICES</u>				
Professional Fees	\$ 62,686	\$ 57,000	\$ 12,474	\$ 77,000
Printer Services	109	2,500	682	2,500
Advertising & Legal Publications	8,160	66,500	27,735	66,500
TOTAL CONTRACTUAL SERVICES	\$ 70,954	\$ 126,000	\$ 40,890	\$ 146,000
<u>CAPITAL OUTLAY</u>				
Local Business Grant Program	\$ 14,505	\$ 164,000	\$ 18,146	\$ 164,000
TOTAL CAPITAL OUTLAY	\$ 14,505	\$ 164,000	\$ 18,146	\$ 164,000
<u>TRANSFERS & CONTINGENCIES</u>				
Operating Transfers Out - General Fund	\$ 56,064	\$ 56,570	\$ 56,160	\$ 54,828
TOTAL TRANSFERS & CONTINGENCIES	\$ 56,064	\$ 56,570	\$ 56,160	\$ 54,828
TOTAL EXPENDITURES	\$ 259,113	\$ 485,866	\$ 238,515	\$ 507,757



SUPPLEMENTAL/GLOSSARY





CITY OF SACHSE, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Estimated Market Value			Total Taxable Assessed Value	Total Direct Tax Rate ^a
	Real Property	Personal Property	Less: Tax-Exempt Property		
2004	905,638,916	28,172,703	58,839,162	874,972,457	0.56006
2005	972,981,183	25,867,428	47,340,710	951,507,901	0.55832
2006	1,056,846,756	25,655,260	55,782,708	1,026,719,308	0.55832
2007	1,159,232,775	27,492,978	54,164,913	1,132,560,840	0.55832
2008	1,230,433,837	30,098,392	56,599,871	1,203,932,358	0.55341
2009	1,247,325,789	31,837,705	65,308,411	1,213,855,083	0.61000
2010	1,269,254,588	28,781,053	104,232,665	1,193,802,976	0.70582
2011	1,296,895,777	29,326,411	92,056,890	1,234,165,298	0.70582
2012	1,305,838,280	29,242,328	96,519,435	1,238,561,173	0.77082
2013	1,320,191,067	30,495,096	101,886,747	1,248,799,416	0.77082
2014	1,373,728,433	31,359,625	104,459,382	1,300,628,676	0.77082

Source: City of Sachse Budget Document
Dallas & Collin Central Appraisal Districts

^a per \$100 of assessed value

CITY OF SACHSE, TEXAS

**DIRECT AND OVERLAPPING PROPERTY TAX RATES (per \$100 of assessed value)
Last Ten Fiscal Year
(Unaudited)**

Fiscal Year	City Direct Rates			Overlapping Rates					
	Operating/General Rate	General Obligation Debt Service	Total Direct	Garland ISD	Dallas County	Total Dallas County Entities	Wylie ISD	Collin County	Total Collin County Entities
2004	0.46650	0.09350	0.56000	1.55850	0.54116	2.65966	1.72000	0.34193	2.62193
2005	0.47330	0.08510	0.55840	1.62140	0.54366	2.72346	1.80000	0.34065	2.69905
2006	0.48120	0.07716	0.55836	1.67010	0.55480	2.78326	1.81700	0.33942	2.71478
2007	0.48116	0.07716	0.55832	1.54490	0.55393	2.65715	1.70250	0.33270	2.59352
2008	0.49758	0.05582	0.55341	1.25330	0.56721	2.37392	1.39000	0.33198	2.27539
2009	0.51389	0.09611	0.61000	1.25330	0.57643	2.43973	1.51000	0.32899	2.44899
2010	0.51389	0.19193	0.70582	1.25330	0.60221	2.56133	1.59000	0.32880	2.62462
2011	0.53389	0.17193	0.70582	1.25330	0.62333	2.58245	1.64000	0.32630	2.67212
2012	0.59889	0.17193	0.77082	1.25330	0.62377	2.64789	1.64000	0.32630	2.73712
2013	0.56889	0.20193	0.77082	1.25330	0.64341	2.66753	1.64000	0.32630	2.73712
2014	0.54269	0.22813	0.77082	1.25330	0.64341	2.66753	1.64000	0.32630	2.73712

Source: Dallas & Collin Central Appraisal Districts and City records

CITY OF SACHSE, TEXAS

PRINCIPAL PROPERTY TAX PAYERS

Current Year and Ten Years Ago

(Unaudited)

2013			2004		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Woodbridge Villas LLC	\$ 12,776,057	0.98%	Woodbridge Apartments	\$ 11,908,603	1.56%
Realty Associates	8,233,728	0.63%	Sachse Commons SC	4,443,450	0.58%
Oncor Electric Delivery Co	7,311,970	0.56%	Texas Utilities Elec Co	4,191,930	0.55%
Jackson Meadows Partners	3,843,990	0.30%	Kroger	2,693,570	0.35%
Walmart Real Estate Business Trus	3,364,879	0.26%	Woodbridge Properties Inc	2,488,805	0.33%
Verizon	3,313,100	0.25%	SM Development Corp	2,231,690	0.29%
Woodbridge Prop Inc	3,076,505	0.24%	Woodbridge Properties LLC	1,904,920	0.25%
Walgreen's	2,843,950	0.22%	Oncor Electric	1,885,821	0.25%
Sachse Self Storage Ltd	2,778,830	0.21%	Comcast	1,724,190	0.23%
Woodbridge Shopping Ctr	2,640,083	0.20%	Verizon	1,629,400	0.21%
Total	\$ 50,183,092	3.86%	Total	\$ 35,102,379	4.60%
Total Assessed Valuation	\$ 1,300,626,676	100.00%	Total Assessed Valuation	\$ 762,857,962	100.00%

Source: Tax Office

Note: Property is assessed as of January 1 and certified to the city by July 25 for taxable values

CITY OF SACHSE TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

(Unaudited)

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003	3,881,577	3,874,163	99.8%	6,986	3,881,149	100.0%
2004	4,272,432	4,226,180	98.9%	45,922	4,272,102	100.0%
2005	4,884,876	4,793,144	98.1%	91,280	4,884,424	100.0%
2006	5,281,560	5,201,118	98.5%	79,965	5,281,083	100.0%
2007	5,723,724	5,649,957	98.7%	71,649	5,721,606	100.0%
2008	6,266,916	6,203,890	99.0%	60,970	6,264,860	100.0%
2009	7,227,992	7,217,309	99.9%	2,993	7,220,302	99.9%
2010	8,471,702	8,446,396	99.7%	17,094	8,463,490	99.9%
2011	8,603,645	8,510,978	98.9%	72,492	8,583,470	99.8%
2012	9,444,654	9,389,230	99.4%	20,838	9,410,068	99.6%
2013	9,599,026	9,443,766	98.4%		9,563,647	99.6%
2014	9,890,464					

Source: Dallas and Collin County reports.

CITY OF SACHSE, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of September 30, 2013

(Unaudited)

Governmental Unit	Taxable Assessed Value	Gross Bonded Debt	Percentage of Debt Applicable to Area	Sachse Share of Overlapping Debt
Debt repaid with property taxes				
Wylie I.S.D	\$ 3,542,221,695	\$ 330,033,060	12.21%	\$ 40,297,037
Garland I.S.D	13,346,000,000	372,319,346	5.43%	20,216,940
Collin County	79,457,495,979	393,350,000	0.54%	2,124,090
Dallas County	113,457,569,313	136,430,000	0.43%	586,649
Dallas County Hospital District	161,690,896,386	705,000,000	0.43%	3,031,500
Dallas County Schools	162,770,049,316	20,290,000	0.43%	87,247
Collin County Community College District	81,364,804,665	37,460,000	0.54%	202,284
Dallas County Community College District	164,751,737,568	<u>355,880,000</u>	<u>0.43%</u>	1,530,284
Subtotal, overlapping debt				68,076,031
City of Sachse Direct Debt (includes self-supporting)			100.00%	<u>39,200,000</u>
Total direct and overlapping debt				<u>\$ 107,276,031</u>

Source: Taxing Entities and City

Percentage of debt application to area provided by Municipal Advisory Council of Texas.

CITY OF SACHSE, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years

(Unaudited)

Year	Estimated Population ^a	Personal Income	Per Capita Personal Income ^b	School Enrollment ^c		Unemployment Rate ^d	
				Garland ISD	Wylie ISD	Dallas County	Collin County
2004	15,210	388,311,300	25,530	55,004	6,504	5.5%	4.8%
2005	16,150	412,309,500	25,530	55,738	8,948	5.7%	4.3%
2006	17,300	441,669,000	25,530	56,593	9,800	4.4%	3.2%
2007	17,650	450,604,500	25,530	57,030	10,713	5.1%	4.3%
2008	18,050	460,816,500	25,530	56,600	11,402	5.4%	4.6%
2009	18,750	478,687,500	25,530	57,000	11,402	8.7%	7.8%
2010	20,329	518,999,370	25,530	57,861	11,349	8.7%	7.3%
2011	20,570	525,152,100	25,530	57,833	12,548	8.4%	7.1%
2012	20,570	525,152,100	25,530	58,151	12,939	6.7%	5.7%
2013	20,780	530,513,400	25,530	58,059	13,305	6.9%	6.4%

Sources: ^aEstimated population provided by the City of Sachse.

^bPer Capita Income provided by North Central Texas Council of Governments.

^cGarland & Wylie Independent School Districts.

^dTexas Workforce Commission.

CITY OF SACHSE, TEXAS

PRINCIPAL EMPLOYERS

**Current Year and Nine Years Ago ^a
(Unaudited)**

2013			2004		
Employer	Employees	Percentage of Total City Employment	Employer	Employees	Percentage of Total City Employment
Garland ISD	430	4.26%	Garland ISD	132	1.17%
City of Sachse	164	1.63%	City of Sachse	120	1.06%
Kroger	140	1.39%	First National Bank of Sachse	20	0.18%
Wylie ISD	117	1.16%	Metro Store	19	0.17%
Steak Kountry	46	0.46%	Marshall Cabinets	15	0.13%
Whataburger	40	0.40%	TPC Electric	13	0.12%
McDonalds	26	0.26%	Sachse Veterinary Clinic	12	0.11%
Sachse Veterinary	25	0.25%	Puerto Escondido	9	0.08%
Taco Bueno	20	0.20%	Ditto Wood Products	8	0.07%
Discount Tire	18	0.18%	Country Junction	6	0.05%
Total	1,026	10.18%		354	3.14%
	10,083				

Source: Top ten employers and employee count provided by Sachse Economic Development Corporation.

CITY OF SACHSE, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

(Unaudited)

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Police										
Number of Employees	40	43	43	43	43	43	50	48	48	44
Number of Violations (Citations)	4,919	7,242	7,256	4,947	5,666	2,844	2,068	2,160	2,568	1,260
Fire										
Number of Employees ^a	10	13	17	22	24	24	36	44	44	34
Number of Volunteers	8	5	4	3	4	0	0	0	0	0
Number of Fire runs	244	313	283	410	491	741	333	340	197	456
Number of EMS runs	551	638	633	556	572	424	683	732	811	766
Public Works										
Streets (miles)	105	105	112	120	122	122	122	125	125	130
Building Permits Issued	446	176	282	186	176	135	138	89	135	135
Cultural and Recreational										
Parks and Recreation										
Park maintain & operate per acre	82	86	86	93	93	110	114	114	139	149
Participants in Parks Programs ^b	637	1,665	2,741	2,630	3,570	3,952	4,446	4,660	5,010	5,109
Participants in Senior Program	N/A	N/A	8,914	8,812	12,815	13,027	15,142	15,392	15,700	18,455
Library										
Volumes in Collection	N/A	34,757	36,722	38,481	35,879	31,757	36,484	38,161	38,761	40,169
Water and Sewer										
Number of Water Connections	5,749	5,999	6,275	6,504	6,651	6,804	6,949	7,121	7,285	7,239
Number of Sewer Connections	5,411	5,666	5,889	6,078	6,252	6,427	6,590	6,743	6,874	6,999
Average Daily Water Consumption ^c	2.270	2.467	2.889	2.032	2.545	2.484	2.560	3.146	2.464	2.509
Maximum Storage Capacity ^c	4.9	4.9	4.9	4.9	4.9	6.9	6.9	6.9	6.9	6.9

Source: City Departments

Notes: N/A - Data not available.

^a Fire Department Administration and EMS Staff.

^b Parks Programs organized in 2004.

^c Millions of gallons.

CITY OF SACHSE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

(Unaudited)

Function/Program	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Police Patrol Units	17	17	17	17	17	17	17	22	25	25
Fire Stations	2	2	2	2	2	2	2	2	2	2
Police Motorcycle Units	1	2	2	2	2	2	2	2	2	2
Public Works										
Streets-Paved	105	105	112	120	122	122	122	125	125	130
Cultural and Recreational										
Parks (acres)	82	86	86	93	93	110	114	114	139	149
Playgrounds ^a	3	3	3	3	4	5	5	5	5	5
Library	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Water and Sewer										
Fire Hydrants	543	598	671	688	721	753	753	770	786	865
Ground Storage Facilities	2	2	2	2	2	2	2	2	2	2
Elevated Storage Facilities	2	2	2	2	2	2	2	2	2	2
Lift Stations	4	4	4	4	4	4	4	4	4	4

Source: City Departments

Notes: ^a Does not include HOA playgrounds.

CITY OF SACHSE

CITY CHARTER

ARTICLE VII. - BUDGET AND FINANCE

Sec. 7.01 - FISCAL YEAR

The fiscal year of the city shall begin on the first (1st) day of October and end on the last day of September of the next succeeding year. Such fiscal year shall also constitute the budget and accounting year.

Sec. 7.02 - SUBMISSION OF BUDGET AND BUDGET MESSAGE

The city manager, shall, not later than the 15th day of August of each year, or other date prescribed by state law, prepare and submit the proposed budget, covering the next ensuing fiscal year, to the city council. In preparing this budget, each employee, officer, board, and department shall assist the city manager by furnishing all necessary information. The city manager's budget document shall contain:

(1)The city manager's budget message outlining the proposed financial policies for the next fiscal year with explanations of any changes from preceding years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the city.

(2)An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluations for the ensuing year.

(3)The proposed goals and objectives and expenditures for current operations during the ensuing fiscal year, detailed for each fund by organization unit, and program, purpose or activity, and the method of financing such expenditures.

(4)A description of all outstanding bonded indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the city has incurred and which has not been paid.

(5)A statement proposing any capital expenditures necessary for undertaking during the next budget year and recommended provision for financing.

(6)A list of capital projects which should be undertaken within the next five (5) succeeding years.
(Election of May 13, 2006)

Sec. 7.03 - BUDGET MESSAGE

The city manager's message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the city for the ensuing fiscal year, describe the important features of the budget, indicate major changes from the current year in financial policies, expenditures and revenues together with the reasons for such changes, summarize the city's debt position and include such other material as the city manager deems advisable and necessary to fully appraise the city council of the financial status of the city.

(Election of April 5, 1986)

Sec. 7.04 - BUDGET: A PUBLIC RECORD

The final budget, all supporting schedules and the budget message shall be filed with the city secretary when submitted to the city council and shall be opened to public inspection by anyone interested. The city manager shall provide copies of the final budget, at a reasonable charge, to all interested citizens.

(Election of May 7, 1988)

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CITY CHARTER

Sec. 7.05 - PUBLIC HEARING ON BUDGET

The city council shall conduct public hearings on the proposed budget as required by state law, and shall conduct at least one public hearing. Notice of the public hearing(s) shall be published in a newspaper of general circulation of the county in which the city is located, unless otherwise prescribed by state law, stating the date, time and place as required by state law. At this hearing, interested citizens may express their opinions concerning items of expenditures, giving their reasons for wishing to increase or decrease any items of expense.

Sec. 7.06 - PROCEEDING ON ADOPTION OF BUDGET

After public hearing, the city council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least ten (10) days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of the full membership of the city council. Should the city council take no final action on or prior to such day, the current budget shall be in force on a month-to-month basis until a new budget is adopted.

Sec. 7.07 - BUDGET, APPROPRIATION AND AMOUNT TO BE RAISED BY TAXATION

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the city council shall constitute the official appropriations as proposed by expenditures for the current year and shall constitute the basis of official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus cash on hand. Unused appropriations may be transferred to any item required for the same general purpose.

Sec. 7.08 - CONTINGENT APPROPRIATION

Provision shall be made in the annual budget and in the appropriation ordinance for a contingent appropriation in an amount not more than seven (7) percent of the total general fund expenditures. This contingent appropriation shall apply to current operating expenses and shall not include any reserve funds of the city. Such contingent appropriation shall be under the control of the city manager and distributed by him only after prior approval by the city council. The proceeds of the contingent appropriation shall be disbursed only by transfer to other departmental appropriation, the spending of which shall be charged to the departments or activities which the appropriations are made.

Sec. 7.09 - AMENDING THE BUDGET

Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the city council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expense in which the general welfare of the citizenry is involved. These amendments shall be by ordinance, and shall become an attachment to the original budget.

Sec. 7.10 - CERTIFICATION: COPIES MADE AVAILABLE

A copy of the budget, as fully adopted, shall be filed with the city secretary and such other places required by state law and as the city council may designate. The final budget shall be printed, and sufficient copies shall be made available for the use of all offices, agencies, and for the use of interested persons and civic organizations.

Sec. 7.11 - CAPITAL PROGRAM

The city manager shall submit a five-year capital program, in keeping with the city's then current Master Plan, as an attachment to the annual budget. The program as submitted shall include:

(a) A clear general summary of its contents;

CITY OF SACHSE

CITY CHARTER

(b)A list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years succeeding the budget year, with appropriate supporting information as to the necessity for such improvements;

(c)Cost estimates, method of financing and recommended time schedules for each improvement;

(d)The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The above information may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

Sec. 7.12 - DEFECT SHALL NOT INVALIDATE THE TAX LEVY

Errors or defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not nullify the tax levy or the tax rate.

Sec. 7.13 - LAPSE OF APPROPRIATIONS

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation. Any funds not expended, disbursed or encumbered shall be deemed excess funds.

Sec. 7.14 - BORROWING

(1)*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.

(2)*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.

(3)*Revenue Bonds.* The city shall have the power to borrow money for the purpose of any self-liquidating

CITY OF SACHSE

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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.

(Election of April 5, 1986)

(4)*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.

(Election of May 5, 1990)

Sec. 7.15 - PURCHASING

(1)The city council may, by ordinance, give the city manager authority to contract for expenditure without further approval of the city council for all budgeted items not exceeding limits set by the city council. All contracts for expenditures involving more than the set limits must be expressly approved in advance by the city council. All contracts or purchases involving more than the limits set by the city council shall be let to the lowest bidder or that bidder that provides the best value as allowed by state law, whose submittal is among those responsive to the needs of the city after there has been opportunity for competitive bidding as provided by law or ordinance, unless competitive bidding is prohibited or not required by state law. The city council, or the city manager as he is authorized to act for the city, shall have the right to reject any and all bids.

(2)Emergency contracts as authorized by law and this Charter may be negotiated by the city council, or the city manager if given authority by the city council, without competitive bidding. Such emergency shall be declared by the city manager and approved by the city council, or may be declared by the city council.

Sec. 7.16 - ADMINISTRATION OF BUDGET

(1)No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made unless the city manager or his designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable.

(2)Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such action shall be cause for removal of any officer who knowingly authorized or made such payment or incurred such debt or obligation, and he shall also be liable to the city for any amount so paid.

(3)This prohibition shall not be construed to prevent the making or authorizing of payments, or making contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, providing that such action is made or approved by ordinance.

(4)The city manager shall submit to the city council each month a report covering revenues and expenditures of the city in such form as requested by the city council.

CITY OF SACHSE

CITY CHARTER

Sec. 7.17 - DEPOSITORY

All monies received by any person, department or agency of the city for or in connection with the affairs of the city shall be deposited promptly in the city depository or depositories. City depositories shall be designated by the city council in accordance with such regulations and subject to the requirements established by ordinance and law. Procedures for withdrawal of money or the disbursement of funds from the city depositories shall be as prescribed by ordinance.

Sec. 7.18 - INDEPENDENT AUDIT

At the close of each fiscal year, and at such other times as may be deemed necessary, the city council shall call for an independent audit to be made of all accounts of the city by a certified public accountant. No more than five (5) consecutive annual audits shall be completed by the same firm unless no other certified public accountants have submitted a proposal to provide audit services for the city, in which event the existing certified public accountant may be retained for an additional one (1) year period(s) until another certified public accountant is available and selected by the City. The certified public accountant selected shall have no personal interest, directly or indirectly, in the financial affairs of the city or any of its officers. The report of the audit, with the auditor's recommendations will be made to the city council. Upon completion of the audit, copies of the audit will be placed on file in the city secretary's office as a public record.

(Election of May 13, 2006)

Sec. 7.19 - POWER TO TAX

(1)The city shall have the power to levy, assess and collect taxes of every character and type for any municipal purpose not prohibited by the Constitution and laws of the State of Texas as now written or hereafter amended.

(2)The city shall have the power to grant tax exemptions in accordance with the laws of the State of Texas.

Sec. 7.20 - OFFICE OF TAX COLLECTOR

There shall be established an office of taxation to collect taxes, the head of which shall be the city tax collector.

Sec. 7.21 - TAXES: WHEN DUE AND PAYABLE

(1)All taxes due in the City of Sachse shall be payable at the office of the city tax collector, or at such location or locations as may be designated by the city council, and may be paid at any time after the tax rolls for the year have been completed and approved. Taxes for each year shall be paid before February 1st of the next succeeding year, and all such taxes not paid prior to that date shall be deemed delinquent, and shall be subject to penalty and interest as the city council shall provide by ordinance. The city council may provide discounts for the payment of taxes prior to January 1st in amounts not to exceed those established by the laws of the State of Texas.

(2)Failure to levy and assess taxes through omission in preparing the appraisal rolls shall not relieve the person, firm or corporation so omitted from obligation to pay such current or past due taxes as shown to be payable by recheck of the rolls and receipts for the years in question, omitting penalty and interest.

CITY OF SACHSE

CITY CHARTER

Sec. 7.22 - TAX LIENS, LIABILITIES AND SUITS

(1) All taxable property located in the City of Sachse on January 1st of each year shall stand charged from that date with special lien in favor of the city for taxes due. All persons purchasing any such property on or after January 1st of any year shall take the property subject to the liens provided above. In addition to the liens herein provided, on January 1st of any year, the owner of property subject to taxation by the city shall be personally liable for the taxes due for that year.

(2) The city shall have the power to sue for and recover personal judgment for taxes without foreclosure, or to foreclose its lien or liens, or to recover both personal judgment and foreclosure. In any such suit where it appears that the description of any property in the city appraisal rolls is insufficient to identify such property, the city shall have the right to plead a good description of the property to be assessed, to prove the same, and to have its judgment foreclosing the tax lien or for personal judgment against the owners for such taxes.



ACRONYMS

ADA: Americans with Disabilities Act

AMR: Automatic Meter Reading.

AWWA: American Water Works Association.

CAFR: Comprehensive Annual Financial Report

CCAD: Collin Central Appraisal District

CDBG: Community Development Block Grant

CIP: Capital Improvement Program

DCAD: Dallas Central Appraisal District

EMS: Emergency Medical Service

EMT: Emergency Medical Technician

EOC: Emergency Operations Center

FLSA: Fair Labor Standards Act

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GBTP: George Bush Turn Pike

GIS: Geographic Information System

GISD: Garland Independent School District

GFOA: Government Finance Officers Association

G.O. BOND: General Obligation Bond

G. O. DEBT: General Obligation Debt

SEDC: Sachse Economic Development Corporation. A component unit.

ICMA: International City /County Management Association

I & I: Inflow & Infiltration.

NCTCOG: North Central Texas Council of Governments

NTMWD: North Texas Municipal Water District.

PEG Access: Public Education Government Access

ACRONYMS

PID: Public Improvement District

RFP: Request for Proposal

RFQ: Request for Quotes

ROW: Right of Way

SCADA: Supervisory Control And Data Acquisition

SRO: School Resource Officer

SWMP: Storm Water Management Program

TCEQ: Texas Commission on Environmental Quality

TIF: Tax Increment Financing

TMRS: Texas Municipal Retirement System

TNRCC: Texas Natural Resources Conservation Commission

TPDES: Texas Pollutant Discharge Elimination System

TxDOT: Texas Department of Transportation

W&S: Water and Sewer

W1Y: Within 1 year. Time frame expected to fulfill strategic goal.

WISD: Wylie Independent School District

2-5: Two to 5 years. Time frame expected to fulfill strategic goal.

5>: Five years or greater. Time frame expected to fulfill strategic goal.

GLOSSARY

ACCUAL 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.

ACTIVITY: A specified and distinguishable line of work performed by a division

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: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one year period.

APPROPRIATION ORDINANCE: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

ARBITRAGE: The ability to obtain tax-exempt bond proceeds and invest the funds in higher yielding taxable securities resulting in a profit. Arbitrage restriction requirements describe the circumstances in which investment in materially high yielding securities is allowed without compromising the tax-exempt status of the bond issue. The rebate requirements identify what must be done with profits earned from those securities under the arbitrage restriction requirement. The ability to obtain tax-exempt bond proceeds and invest the funds in higher yielding taxable securities resulting in a profit. Arbitrage restriction requirements describe the circumstances in which investment in materially high yielding securities is allowed without compromising the tax-exempt status of the bond issue. The rebate requirements identify what must be done with profits earned from those securities under the arbitrage restriction requirement.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Central Appraisal District.)

ASSETS: Resources owned or held by the City which have monetary value.

BALANCED BUDGET: A budget adopted by the legislative body and authority by ordinance where the proposed expenditures are equal to or less than the proposed resources. A budget adopted by the legislative body and authority by ordinance where the proposed expenditures are equal to or less than the proposed resources.

BOND: Bonds A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. Bonds A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

BUDGET: A plan of financial operation embodying an estimate of proposed means of financing it. The "operating budget" is the financial plan adopted for a single fiscal year. The "proposed budget" designates the financial plan initially developed by the departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

GLOSSARY

BUDGET ADJUSTMENT: A legal procedure utilized by the City Staff and City Council to revise a budget appropriation.

BUDGET BASIS: Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Governmental Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Proprietary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. Annual operating budgets are adopted for all Governmental Funds except for the Capital Projects Fund in which effective budgetary control is achieved on a project-by-project basis when funding sources become available. All appropriations lapse at year-end, except those for the Capital Projects Fund. It is the intention of the City that appropriations for capital projects continue until completion of the project.

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

BUDGET CONTROL: The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

BUDGET DOCUMENT: The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

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 (CAPITAL EXPENDITURE): An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of 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.

CAPITAL RESERVE (i.e. Street Infrastructure Fund): Funds that have been appropriated from operating revenues which are to be set aside for designated types of maintenance to the existing infrastructure.

COMPONENT UNIT: Legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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.

GLOSSARY

CONTINGENCY FUND: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CURRENT TAXES: Taxes that are levied and due within one year.

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.

DEBT SERVICE FUND: A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

DELINQUENT TAXES: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

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.

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

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 order, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. 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.

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.

EXPENDITURES: The cost of goods received or services rendered whether cash payments have been made or encumbered.

GLOSSARY

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: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Sachse 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 device established to control receipt and disburse income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

FUND BALANCE: Liabilities subtracted from assets. A positive fund balance means there are more assets than liabilities; a negative fund balance means there are more liabilities than assets.

FUNDING: Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES: Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is tax supported.

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.

GENERAL OBLIGATION DEBT: Monies owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenue provided from real property which is assessed through the taxation power of the local governmental unit.

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

GOVERNMENTAL FUND: Fund generally used to account for tax-supported activities. Different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds.

INFLOW: Inflow is storm water that enters into sanitary sewer systems at points of direct connection to the systems. Various sources contribute to the inflow, including footing/foundation drains, roof drains or leaders, downspouts, drains from window wells, outdoor basement stairwells, drains from driveways, groundwater/basement sump pumps, and even streams. These sources are typically improperly or illegally connected to sanitary sewer systems, via either direct connections or discharge into sinks or tubs that are directly connected to the sewer system. An improper connection lets water from sources other than sanitary fixtures and drains to enter the sanitary sewer system. That water should be entering the storm water sewer system or allowed to soak into the ground without entering the sanitary sewer system.

GLOSSARY

INFILTRATION: Infiltration is groundwater that enters sanitary sewer systems through cracks and/or leaks in the sanitary sewer pipes. Cracks or leaks in sanitary sewer pipes or manholes may be caused by age related deterioration, loose joints, poor design, installation or maintenance errors, damage or root infiltration. Groundwater can enter these cracks or leaks wherever sanitary sewer systems lie beneath water tables or the soil above the sewer systems becomes saturated. Often sewer pipes are installed beneath creeks or streams because they are the lowest point in the area and it is more expensive to install the pipe systems beneath a roadway. These sewer pipes are especially susceptible to infiltration when they crack or break and have been known to drain entire streams into sanitary sewer systems. Average sewer pipes are designed to last about 20-50 years, depending on what type of material is used.

INFLOW & INFILTRATION: Inflow and infiltration or I & I are terms used to describe the ways that groundwater and storm water enter into dedicated wastewater or sanitary sewer systems. Dedicated wastewater or sanitary sewers are pipes located in the street or on easements that are designed strictly to transport wastewater from sanitary fixtures inside your house or place of business. Sanitary fixtures include toilets, sinks, bathtubs, showers and lavatories.

INFRASTRUCTURE: That portion of a city's assets located at or below ground level, including the water system, sewer system, and streets.

INTERNAL SERVICE FUND: Fund established to finance, administer, and account for departments whose exclusive or nearly exclusive purpose is to provide goods or services to other departments on a cost-reimbursement basis.

LEASE PURCHASE: A method of acquiring high cost equipment or property and spreading the payments over a specified period of time.

LEGAL DEBT MARGIN: The net amount of external financing resources that is available to the City through the issuance of general obligation bonds. For the City of Heath, it is limited to an amount equal to 10% of the assessed value of all taxable property located within the City, less any current general obligation bond debt.

LIABILITIES: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

MILLAGE RATE: The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

MISSION STATEMENT: General statement of purpose.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is Incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

GLOSSARY

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

OBJECTIVE: Performance indicator of a program.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of annual operating budgets is required by State Law.

ORDINANCE: An authoritative command or order.

PEG ACCESS: Public Education Government access. Refers to a cable channel operated by a local government entity.

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

PERFORMANCE INDICATORS: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity program.

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

PID: Public Improvement District as defined by the Texas Local Government Code, Chapter 373. If the governing body of a municipality or county finds that it promotes the interests of the municipality or county, the governing body may undertake an improvement project that confers a special benefit on a definable part of the municipality or county or the municipality's extraterritorial jurisdiction. A project may be undertaken in the municipality or county or the municipality's extraterritorial jurisdiction.

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.

PROPRIETARY FUND: Fund that focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The 2 different types of proprietary funds: enterprise fund and internal service funds.

REIMBURSEMENT: Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

REPLACEMENT COST: The cost of an asset which can render similar service (but which need not be of the same structural form) as the property to be replaced.

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 from a revenue generating facility.

REVENUES: All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.

GLOSSARY

ROLLING STOCK: Capital items such as motor vehicles, heavy equipment, and other apparatus.

SCADA: Acronym for Supervisory Control And Data Acquisition. It generally refers to an industrial control system: a computer system monitoring and controlling a process. The process can be industrial, infrastructure or facility-based.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray a part of the cost of a specific improvement or services (such as sewer) deemed to primarily benefit those properties.

SPECIAL REVENUE FUND: Fund used to account for a specific revenue source (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes, or have been segregated by financial policy to be maintained separately.

STRATEGIC PLAN: Document which lists or describes major goals of an organization along with the strategies that will be employed in attaining them.

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

TAX INCREMENT FINANCING (TIF): Tax Increment Financing; a tool to use future gains in property and sales taxes to finance eligible public infrastructure such as streets, drainage, parking garages, parks, trails, and other improvements as allowed by law, within a reinvestment zone.

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.