

City of League City  
Texas

City of League City Adopted Budget



Fiscal Year 2010

## TABLE OF CONTENTS

### RECOGNITION

HOUSE BILL 3195 STATEMENT .....	1
CITY COUNCIL .....	2
BUDGET AWARD .....	3
ORGANIZATION CHART .....	4

### INTRODUCTION

BUDGET LETTER .....	5
LONG TERM PLANNING & ORGANIZATIONAL STRATEGIES .....	15
FY 2010 BUDGETARY INFORMATION .....	16
HOW TO USE THIS BUDGET DOCUMENT .....	19
FUND STRUCTURE .....	21
HISTORY OF LEAGUE CITY .....	22
BUDGET ORDINANCE .....	24
TAX ORDINANCE .....	26

### BUDGET SUMMARIES

STATEMENT OF REVENUES & EXPENDITURES .....	29
STATEMENT OF EXPENDITURES BY DEPARTMENT .....	30
SUMMARY STATEMENT OF REVENUES & EXPENDITURES .....	32
SUMMARY FUND BALANCES .....	36
FULL TIME EQUIVALENTS .....	38

### GENERAL FUND

FUND SUMMARY .....	39
STATEMENT OF REVENUES .....	44
EXPENDITURES BY DIRECTORATE AND CATEGORY .....	48
ADMINISTRATION DIRECTORATE .....	49
MAYOR & COUNCIL .....	52
CITY ADMINISTRATOR .....	54
CITY SECRETARY .....	56
CITY ATTORNEY .....	58
CIVIL SERVICE .....	60
HUMAN RESOURCES .....	62
POLICE DIRECTORATE .....	64
POLICE .....	66
ANIMAL CONTROL .....	68
FINANCE DIRECTORATE .....	70
FINANCE ADMINISTRATION .....	72
ACCOUNTING .....	74
MUNICIPAL COURT .....	76
NON-DEPARTMENTAL .....	78
GENERAL SERVICES DIRECTORATE .....	80
PURCHASING .....	82
INFORMATION TECHNOLOGY .....	84
LAND MANAGEMENT DIRECTORATE .....	86
ECONOMIC DEVELOPMENT .....	88
BUILDING & CODE ENFORCEMENT .....	90
PLANNING .....	92

EMERGENCY SERVICES DIRECTORATE.....	94
FIRE MARSHAL.....	96
VOLUNTEER FIRE DEPARTMENT.....	98
FIRE DEPARTMENT DRILL FIELD.....	100
EMERGENCY MEDICAL SERVICES.....	102
EMERGENCY MANAGEMENT.....	104
PARKS & CULTURAL SERVICES DIRECTORATE.....	106
LIBRARY.....	108
FACILITIES.....	110
PARK OPERATIONS.....	112
BUTLER MUSUEM.....	114
PARKS PLANNING & TOURISM.....	116
PARKS RECREATION.....	118
SPORTSPLEX OPERATIONS.....	120
SPORTSPLEX RECREATION.....	122
PUBLIC WORKS DIRECTORATE.....	124
PUBLIC WORKS ADMINISTRATION.....	126
ENGINEERING.....	128
STREETS & STORMWATER.....	130
<b>UTILITY FUND</b>	
FUND SUMMARY.....	133
STATEMENT OF REVENUES.....	136
EXPENDITURES BY DIRECTORATE AND CATEGORY.....	139
PUBLIC WORKS ADMINISTRATION.....	140
UTILITY BILLING.....	142
WATER PRODUCTION.....	144
WASTEWATER.....	146
LINE REPAIR.....	148
NON-DEPARTMENTAL.....	150
DEBT SERVICE.....	151
<b>INTERNAL SERVICE FUND</b>	
FUND SUMMARY.....	163
STATEMENT OF REVENUES.....	165
EXPENDITURES BY DIRECTORATE AND CATEGORY.....	167
VEHICLE MAINTENANCE.....	168
<b>DEBT SERVICE FUND</b>	
FUND SUMMARY.....	171
STATEMENT OF REVENUES.....	172
EXPENDITURES.....	173
<b>SPECIAL REVENUE FUNDS</b>	
SUMMARY OF REVENUES & EXPENDITURES.....	185
COMMUNITY DEVELOPMENT BLOCK GRANT.....	186
POLICE ACTIVITY FUND.....	187
MUNICIPAL COURT FUND.....	188
BUTLER MUSEUM FUND.....	189
ANIMAL CONTROL DONATIONS.....	190
LIBRARY GIFT FUND.....	191
MUNICIPAL COURT BLDG SECURITY.....	192
EMERGENCY MGMT RESPONSE FUND.....	193
SPECIAL PARK FUND.....	194
MUNICIPAL COURT TECHNOLOGY FUND.....	195
HOTEL & MOTEL TAX FUND.....	196

SIDEWALK FUND .....	197
 <b>CAPITAL IMPROVEMENT PROJECT FUNDS</b>	
GENERAL FUND CIP .....	199
UTILITY FUND CIP .....	207
 <b>FINANCIAL POLICIES</b>	
FINANCIAL POLICIES .....	217
 <b>APPENDIX</b>	
BASIS OF ACCOUNTING & BUDGETING .....	227
MERIT PAY PLAN .....	228
GLOSSARY OF TERMS.....	230



# LEAGUECITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank

# CITY OF LEAGUE CITY, TEXAS

## ADOPTED OPERATING BUDGET

OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010



The following statement is required per House Bill No. 3195

**This budget will raise more total property taxes than last year's budget by \$2,532,344 or 8.44%, and of that amount \$1,955,229 is tax revenue to be raised from new property added to the tax roll this year.**

# City of League City, Texas

## Mayor and City Council



Neil Baron  
Council Position 1



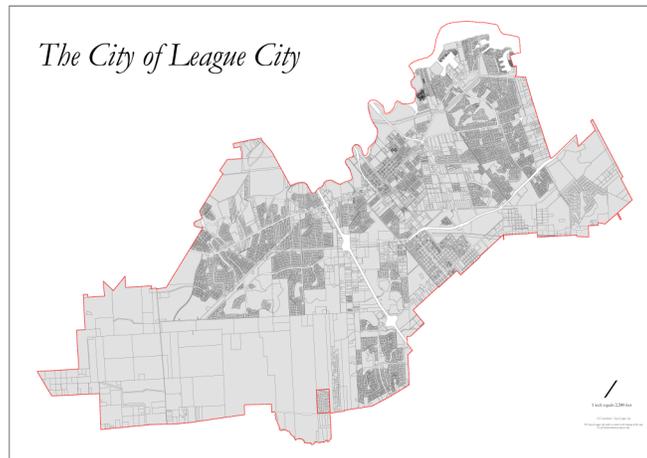
Toni Randall  
Mayor



Tim Paulissen  
Mayor Pro Tem  
Council Position 6



Mike Barber  
Council Position 2



Mick Phalen  
Council Position 3



Mike Lee  
Council Position 4



Phyllis Sanborn  
Council Position 5



Jim Nelson  
Council Position 7



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of League City  
Texas**

For the Fiscal Year Beginning

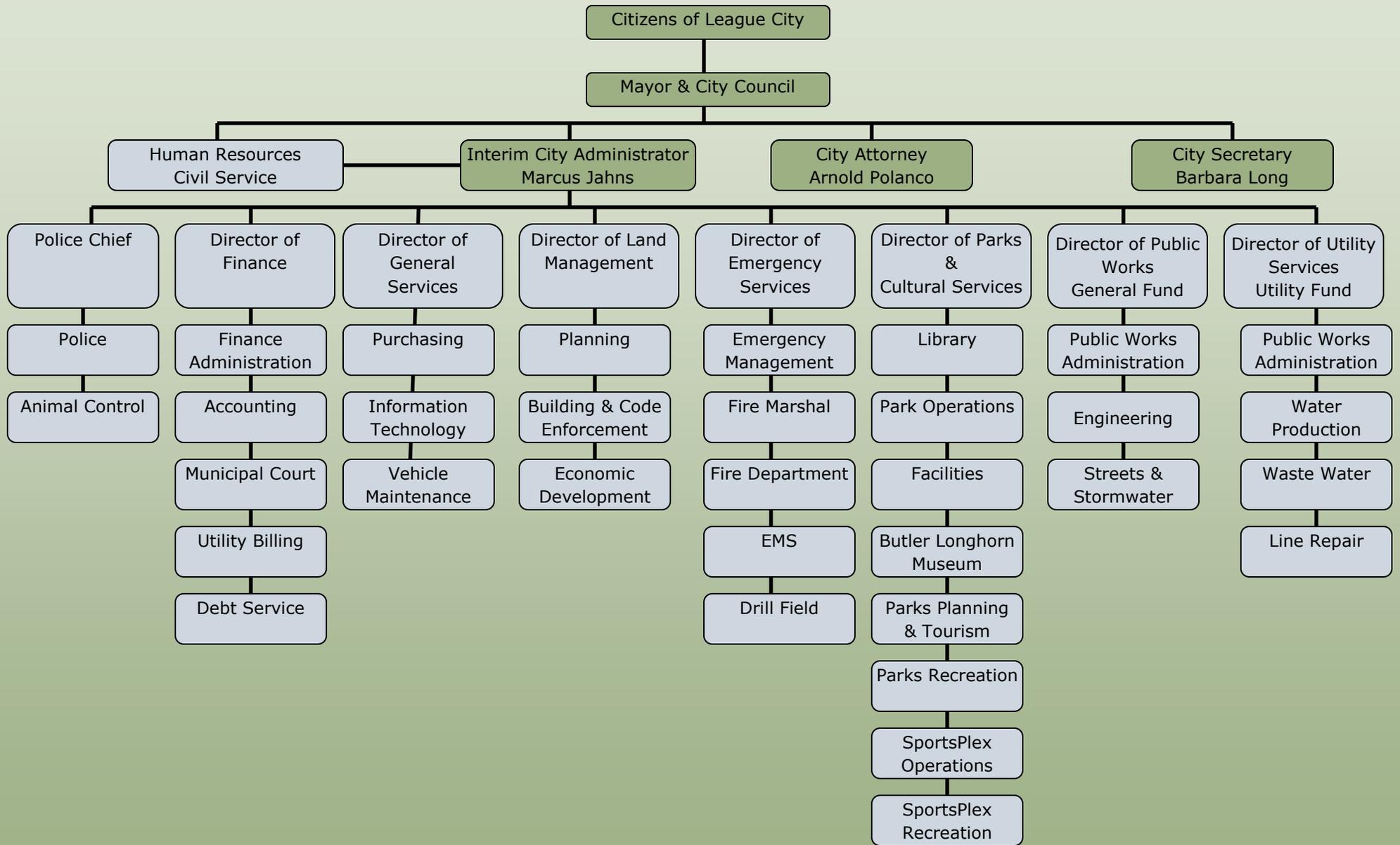
**October 1, 2008**

President

Executive Director

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# City of League City Organizational Chart





New Best Buy at League City Towne Center



New Target at the League City Towne Center

# Introduction



New Home Depot Store in League City Town Center



# CITY OF LEAGUE CITY

300 W. Walker • League City, Texas 77573 • 281-554-1000

October 1, 2009

Dear Members of City Council and Citizens of League City:

It is my pleasure to present the City of League City's Fiscal Year 2010 Operating Budget, which includes the General Fund, Utility Fund, Internal Service Fund (or Motor Pool Fund), Debt Service Fund, Special Revenue Funds and Capital Project Funds adopted budgets. This budget was formally adopted by City Council at a Special Meeting on September 17, 2009.

	Actual 2008	Budget 2009	Estimated 2009	Proposed 2010
General Fund	\$44,736,824	\$48,030,168	\$48,911,675	\$49,934,590
Utility Fund	20,126,086	23,568,530	22,647,901	25,634,557
Internal Svc Fund	1,002,940	2,940,356	2,916,612	2,971,188
Debt Service Fund	9,166,237	10,993,744	10,284,890	11,958,838
Special Revenue Fund	528,888	1,401,978	1,483,756	1,129,491
<b>Subtotal Operating Funds</b>	<b>75,560,975</b>	<b>\$86,934,776</b>	<b>\$86,244,834</b>	<b>\$91,628,664</b>
General CIP Fund	15,000,000	11,500,000	11,500,000	-
Utility CIP Fund	30,000,000	-	-	-
<b>Subtotal CIP Funds</b>	<b>45,000,000</b>	<b>11,500,000</b>	<b>11,500,000</b>	<b>-</b>
<b>Total All Funds</b>	<b>\$120,560,975</b>	<b>\$98,434,776</b>	<b>\$97,744,834</b>	<b>\$91,628,664</b>

## OVERVIEW:

Due to the unforeseen economic conditions for the upcoming fiscal year, the City has taken measures in this budget to cut back on operating expenditures. The General Fund departments operating budgets were reduced by 1.5% and the merit compensation plan for employees was reduced by 50%. With these decreases to the operating budgets and two new revenue sources the city was able to add back some much needed increases and supplemental items to meet City Council's Goals and Objectives and well as maintain the current tax rate of \$0.63/\$100 value.

One of the additions to this years' budget affects both the General and the Utility Funds. The Internal Service Fund (Motor Pool Fund) was set up in Fiscal Year 2009. This originally charged user fees to the individual departments for services performed to the vehicles such as repairs and oil changes. Replacements of vehicles were previously funded out of the internal service fund but through a transfer of funds from the General Fund in the amount of the replacements. In 2009 the Motor Pool concept was implemented and the fund began to charge user fees to the individual departments for the future replacement cost of their current vehicles. It was decided in FY 2009 to fund the Motor Pool Fund at 50% of the Lease Fees. In FY 2010 it was decided to increase the percentage that was funded into the Motor Pool Fund at 75% for the General Fund and 100% for the Utility Fund.

The largest increase to the General Fund expenditure budget for 2010 is for our Public Works Directorate and is for drainage within the city. We have included \$700,000 for a drainage contract and \$250,000 for a Drainage Master Plan. On April 18, 2009 the City experienced a significant rain event. The city received over 8" of rain in a time span of about an hour and a half.

This rain event caused significant flooding of streets, businesses and numerous homes. Although no drainage system can handle that amount of rainfall in a short amount of time the Council feels that it is necessary to take precautions to help mitigate flood damage from future events. The drainage contract is to provide the necessary funding to catch up on the drainage issues we currently are aware of. The Drainage Master Plan will help us to identify future projects that will be included in the Capital Improvement Plan for future drainage projects.

The 2010 General Fund budget also includes increases in personnel. These increases in personnel are primarily for Public Safety and affect the Police and Emergency Services Directorates. In FY 2009 the Police Department took to City Council and had approved changes to 3 positions for 2009. These items are included as increases to the 2010 budget. The first change is an upgrade of a Police Officer position to a Lieutenant. The second change was the addition of a new position for a Breath and Alcohol Technician Supervisor. This position is budgeted in the city budget but other jurisdictions will also utilize this position and will reimburse the city for its share of the cost. The third change is to turn over the administration of the School Crossing Guards to Clear Creek Independent School District (CCISD). Previously the city staffed 5 Crossing Guards for the CCISD schools. The School District would like to hire two additional crossing guards and they will maintain the program and the employees. The city will reimburse to CCISD an amount equal to the 7 Crossing Guards for the program. The administration and hiring of these employees will now rest with CCISD.

The new additions in personnel to take affect April 1, 2010 are three (3) new Police Officer positions and six (6) new Paramedic positions both funded for 6 months for a total increase of \$388,000. The new Police Officers will keep the Police Department in line with their Allocation Model for Police Patrol which maintains response time of officers to calls for service. These new officers will keep the response time down and assist the department when officers are out on sick or vacation leave or in training classes.

The 6 new Paramedic positions to be assigned to one of 3 shirts and allow EMS to staff 3 ambulances during peak times and to staff a 4<sup>th</sup> truck with Administrative personnel. The 3<sup>rd</sup> and 4<sup>th</sup> ambulances will help alleviate the use of mutual aid calls to other cities to help in peak times. In FY 2008 they called for mutual aid 92 times and as of April 2009 there were 70 calls for mutual aid. League City is the largest city in Galveston County and should not rely so heavily on the use of other cities EMS departments.

Included in the FY 2010 budget is a Comprehensive and Main Street Master Plan for \$300,000. We completed a facility needs study in FY 2009 that will be incorporated into the 5 year CIP Plan. Now that the facility needs study is complete a Comprehensive Review is the next step in the process. The Main Street Master Plan portion of this supplemental item is to review the needs of Main Street or (FM 518) through the historic district in League City. The goal is to get citizen and business input from the historic district to bring to a consultant to improve the Main Street area of Town and encourage economic development. FM 518 is currently the main thoroughfare for citizens to get from one end of the city to the other, specifically the residents of South Shore Harbour to reach I-45 (Gulf Freeway).

We have also included \$120,000 for a much need VOIP Telephone upgrade. The current Cisco system is out of date and they will no longer be providing service on the telephone system. The city has an extensive telephone system throughout the city and all of its facilities. We cannot afford to be without service on a dated telephone system therefore it was decided that this supplemental item was required to be funded in the 2010 budget.

There are several other small supplemental items that were funded in the budget as well. We have included \$70,000 for a marketing study; \$70,000 to upgrade our Senior Center to be ADA Accessible; \$43,000 for online time entry software; \$31,500 for required State Fire Mandates for our Volunteer Fire Department; a software interface for our purchasing cards in the amount of \$15,000 which is offset by revenues from the bank for card usage.

Our Utility Fund is a very healthy fund and we have included some much needed increases and supplemental items to this fund for FY 2010. The largest change to the Utility Fund will be the \$5.3 million dollars in Fund Balance that will be reserved for future Capital Improvement Projects. This is in addition to our annual transfer of \$1,000,000 to cash flow CIP projects in our Miscellaneous Capital Project Fund which is used to cash flow smaller CIP projects.

We have also included \$250,000 for a Comprehensive Review of Water Distribution and Design Modeling. This review will help the city to determine if upgrades or new facilities will be required with the continued growth of the City. We want to appropriately plan for the future water needs of our city when we revise the 5 year CIP plan in FY 2010.

The personnel increases to the Utility Fund are for a Director of Utility Services and a Maintenance Technician for the Water Production Department. In the FY 2010 budget we have split the duties of the Public Works Director into two positions. We now have a Public Works Director in the General Fund that will oversee the departments of General Fund Public Works Administration, Engineering and Street and Drainage. The new position of Director of Utility Services will oversee the Utility Fund side of the public works including the Water Production Department, Wastewater Department and the Line Repair Department. The management of these various departments is a challenge for one person to manage and requires a different skill set therefore it was decided to add this position to the Utility Fund Department.

The Maintenance Technician for the Water Department was added to the Utility Fund to support the Water Production Department with repairs to their facilities. With the steadily increasing population in League City, the wear on the pumps and parts at the water plants is increasing and more technicians are needed to repair, replace and upgrade equipment at the water plans.

Included in the FY 2010 budget for both Water Production and Wastewater is \$100,000 total cost for a Capital Recovery Fee (CRF) Master Plan Update. We have two separate CIP funds set up for the proceeds and expenditures of Capital Recovery Fees paid to the city by the developers. The plan on how these funds are to be spent has not been updated in recent years. With the work planned in FY 2010 to update and adopt a 5 year CIP Plan, the use of these CRF Fees must be taken into consideration. The update of the CRF Master Plan will go along with the adoption of the 5 year CIP Plan.

The Wastewater Department is currently in the middle of the Dallas Salmon Wastewater Treatment Plant Expansion Project and is about to begin the construction of the new Southwest Water Reclamation Facility. The Southwest Water Reclamation Facility provides the city with some new and exciting opportunities. This plant is being built from the ground up that will eventually be centered between several master planned communities. Since this plant is being built from the ground up the city has the opportunity to look at "going green" with the implementation of a system to use reclaimed water. This reclaimed or recycled water from the treatment plant could be sold to homeowners associations for watering of landscaping, golf courses or common areas along with the city's use of water parks and common areas. The use of reclaimed water would save the city money in purchasing potable water from other entities to water common areas and landscaping. We have included \$100,000 for the Wastewater Department to create a business plan for the implementation of a reclaimed water system at the new Southwest Water Reclamation Facility.

Another item that was added to the budget for FY 2010 is for the Utility Billing Department. Our Utility Billing Department currently prints and mails all Utility Bills in House. Due to the aging equipment and the amount of staff time that could be allocated to other duties, the city has decided to include \$165,000 in the budget to outsource the printing and mailing of the Utility Bills. The outsourcing of these bills would also have a cost savings to the department in postage, the purchase of new equipment, and personnel savings being reallocated to other duties.

**Fund Balances:**

The financial policies of the City require that we keep 110 to 120 days of working capital in our reserves. This reserve balance is to be used in emergency situations such as a hurricane making landfall in our area. The City limits of League City are within a mile of Galveston Bay and approximately 20 miles from Galveston Island. In an emergency situation the city would need funds to cover the personnel expenditures along with needed repairs to get the organization up and running and to provide essential city services to the citizens. This 110 to 120 day reserve policy will allow the City to remain financially stable in the event of a disaster. The city defines fund balance as the difference between governmental fund assets and liabilities also referred to as fund equity. The General Fund will have an estimated 120.29 days and the Utility Fund will have an estimated 130.12 days as of September 30, 2010.

**Capital Expenditures:**

Capital expenditures are an item whose cost is greater than \$5,000 and has a useful life of 5 years or greater. Routine capital expenditures are those that are purchased annually. The routine capital expenditures in this budget are for vehicle and equipment replacements. The routine capital expenditures total \$1,873,200 for FY 2010. These routine capital expenditures will have a slight impact on future years' budgets. The replacement of these vehicles will increase the future motor pool lease fees due to a higher projected future replacement cost. These lease fees are charged back to the individual departments in the General and Utility Funds as lease fees.

Non-routine capital expenditures are those items that are infrequent in nature. The non-routine operating capital expenditures for FY 2010 total \$581,623 these expenditures include New Vehicles and Equipment, and CDBG Funds for infrastructure in the Shellside Subdivision. The non-routine capital expenditures will create an impact on future years operating budgets. The New Vehicles and equipment will be included in the Motor Pool Fund and allocations will be charged back to the general and utility fund departments as lease fees as well as an increase in vehicle maintenance charges of approximately \$10,000 annually. The improvements to the Shellside Subdivision will save the city funds in the amount of costly repairs to an aging water line and are grant funded.

There is no bond issue scheduled for FY 2010 for Capital Improvement Projects for the city itself; however a 13.5MM bond may be issued on behalf of the 4B Corporation in the form of sales tax revenue bonds to construct the Eastern Regional Park. City Council and staff have decided that the city needs to adopt a 5 year Capital Improvement Plan. City staff is in the processes of scheduling meetings with Council to discuss the 5 year plan and to adopt a procedure for Council to appropriately prioritize the projects. In prior years the city has adopted specific projects approved by Council and issued bonds for those projects. Council and city staff has determined that it would be more beneficial to the city and the citizens to properly prioritize the projects based on the needs of the city as a whole.

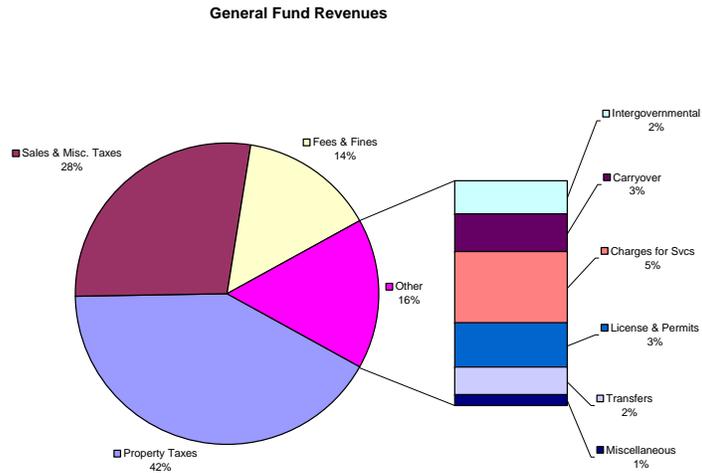
The only anticipated capital improvement expenditures for FY 2010 will be those that have already been appropriated by City Council in prior years, using prior years bond funds and are already existing projects that will carry forward to the new fiscal year.

**Debt:**

The City of League City has no legal debt limit provisions in its charter. The City has no plans to issue debt in FY 2010 to fund its Capital Improvement Projects pending completion of the infrastructure planning efforts discussed above. As mentioned above consideration may be given to issue bonds on behalf of the 4B Corporation for construction of their Easter Regional Park. The city will also issue debt in the amount of \$9.3MM in Certificates of Obligation to reimburse developers for their improvements in the TRIZ #3 for Victory Lakes.

**GENERAL FUND:**

**Summary of General Fund Revenues:**

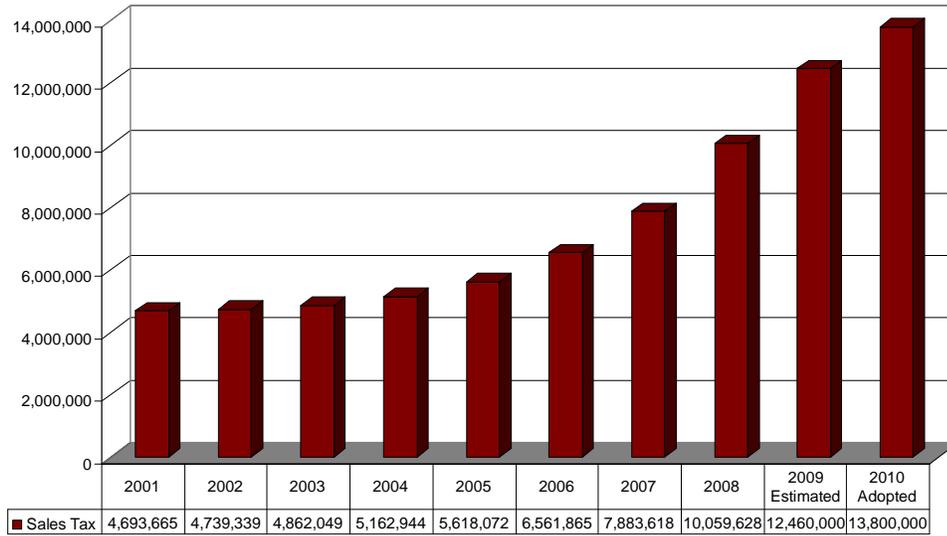


City council has adopted the tax rate for FY 2010 at \$0.63 per \$100 of valuation. This is the same as the current year tax rate. The tax rate is divided into two parts so that \$0.22 goes toward funding the debt service fund and \$0.41 for maintenance and operations. The average home value in League City increased by \$1,543 in 2009 to \$174,503. With this increase, the average homeowner will have an estimated tax bill of \$989.43, an increase of \$8.75 over the previous fiscal year.

The budgeted revenues from property taxes are an increase of \$2,532,344. Of this amount \$1,955,229 is from new property added to the tax roll and only a \$577,115 increase from the existing property values. Property taxes account for the majority of the City's General Fund revenue budget at 42%.

Sales tax revenues account for 28% of the City's General Fund revenue budget. The sales tax revenues have been steadily growing over the past 10 years. The city has seen many new businesses open their doors in 2009 and will continue to see new commercial development in 2010, resulting in increased sales tax revenues. Even though the sales tax revenues have been growing the past few years at a rate of approximately 12% per year, a conservative approach was used in the 2009 estimates and in the projected 2010 revenues.

## Sales Tax Revenue



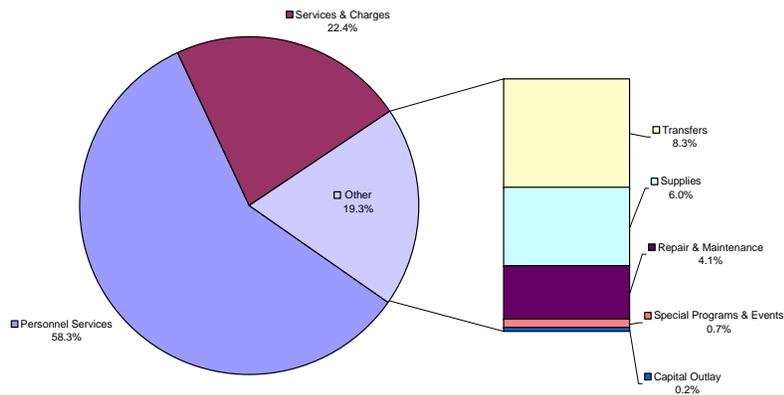
The Fees and Fines category accounts for 14% of the General Fund revenue budget. Fees and Fines consist of Franchise Fees for electricity, telephone, gas, cable and sanitation.

Intergovernmental, Carryover, Charges for Services, License and Permits, Operating Transfers and Miscellaneous revenues account for the remaining 16% of the General Fund revenue budget. These revenues include items such as grants, donations, user fees charged to Citizens for services, municipal court fines, operating transfers between funds and interest earned.

All revenues are estimated based on prior year trends but taking into consideration the current year trends and the economic conditions.

## Summary of General Fund Expenditures:

General Fund Expenditures



The expenditures are grouped into 9 major categories: personnel services, services and charges, principal and interest, transfers to, supplies, repair & maintenance, capital outlay, special programs and events and fees (on bonds).

Personnel services are historically the largest cost to the City at 58% of the General Fund expenditure budget for FY 2010. The personnel services category includes all salaries, FICA, Worker’s Compensation, Unemployment insurance, TMRS, (Texas Municipal Retirement System), employee health and dental insurance, dependent health and dental insurance, certificate pay, cell phone, auto, uniform and tool allowances. The increase in personnel services are attributed to the addition of the new employees, insurance rates increasing 7%, merit increases of 3%, and longevity pay increases.

Services and charges are the second largest expense for the General Fund at 22% of the budget. This category includes electricity, telephone and other utilities along with professional fees and contract services. There were several increases and supplemental programs that were approved in the 2010 budget from the services and charges accounts.

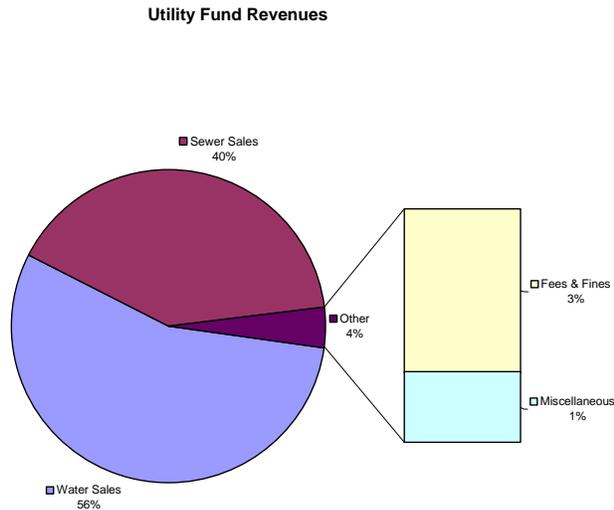
The top two expenditure categories total 80% of the total budgeted General Fund expenditures. The remainder of the categories total 20% and include transfers, supplies, repair and maintenance, capital outlay and special programs and events.

**General Fund Balances (Reserves):**

The general fund is estimated to have 120.29 days of working capital on September 30, 2010. This estimate is 10.29 days more than the required minimum of 110 days working capital and is a decrease of 8% in fund balance from the prior year. We are using \$1.3 million dollars in excess fund balance from prior years to fund supplemental requests in this budget year.

**UTILITY FUND**

**Summary of Utility Fund Revenues:**

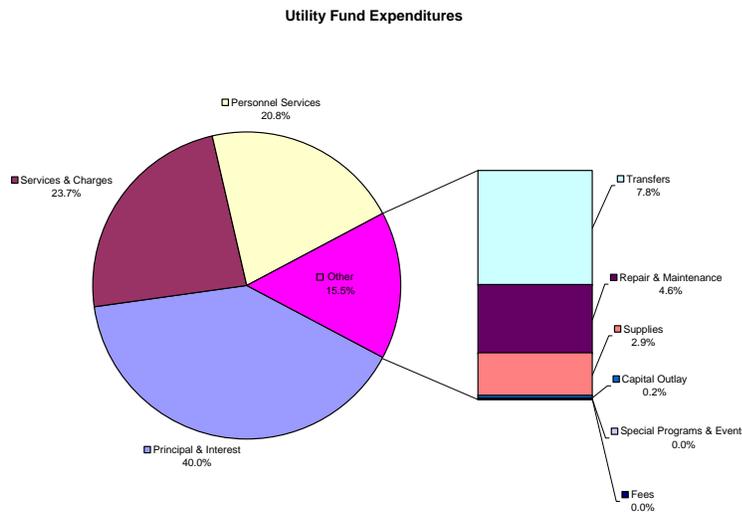


The Utility Fund (Enterprise Fund) is supported by the user fees of Water and Sewer revenues charged to the citizens. The city’s plan was to phase in a recommended water and sewer rate increase of 23% over a three year period beginning in FY 2008. Phase I and Phase II, both at

9% increases were adopted in FY 2008 and FY 2009. The recommended third phase of 5% increase for FY 2010 was postponed pending the completion of an in house analysis of rates along with a completed 5 year financial plan.

The largest revenue source for the Utility fund is its Water Sales. Water Sales account for 56% of the Utility Fund revenues. The second largest revenue source is the Wastewater Sales which account for 40% of the Utility Fund revenues. The remaining 4% of revenues include fees and fines and miscellaneous revenues or interest income. All of the revenues for the Utility Fund were conservatively estimated based on prior year trends and new accounts added in 2009.

**Summary of Utility Fund Expenditures:**



The expenditures are grouped into 9 major categories: personnel services, services and charges, principal and interest, transfers to, supplies, repair & maintenance, capital outlay, special programs and events and fees (on bonds).

Our Utility Fund includes its own debt service departments with in the Utility Fund. Those expenditures are the largest expense of the fund at 40% and include debt service payments for bonds issued in FY 2009 for the Southwest Water Reclamation Facility (\$37.2MM). Services and charges are the 2<sup>nd</sup> largest expense of the fund and total 23.7% of the budget and include all professional fees and water purchase. The Personnel expenditure come in third at 20.8% of the Utility Fund expenditure budget and includes all salaries, FICA, Worker’s Compensation, Unemployment insurance, TMRS, (Texas Municipal Retirement System), employee health and dental insurance, dependent health and dental insurance, certificate pay, cell phone, auto, uniform and tool allowances.

The remainder of the expenditure budget at 15.5% includes transfers to CIP Funds and General Fund for operating and maintenance; Repair and Maintenance accounts for maintenance at facilities and lines; Supplies; Capital Outlay; Special Programs and Events; and fees.

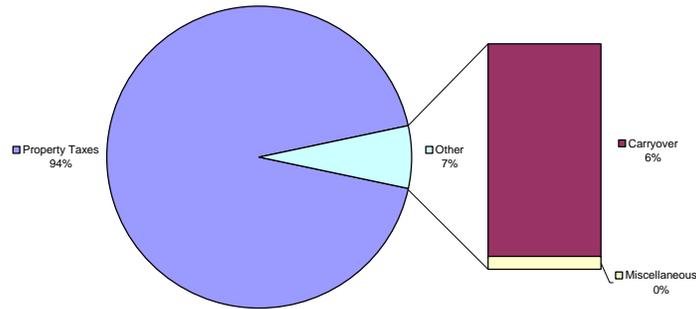
**Utility Fund Balances (Reserves):**

The Utility Fund estimates 130.12 days of working capital on September 30, 2010. This estimate is 40.12 days above the required minimum of 90 days working capital and is a 54% decrease over the previous year. This change is due to a committed fund balance of \$5.3 million dollars that will be used for Capital Improvement Projects.

## DEBT SERVICE FUND

### Summary of Debt Service Revenues:

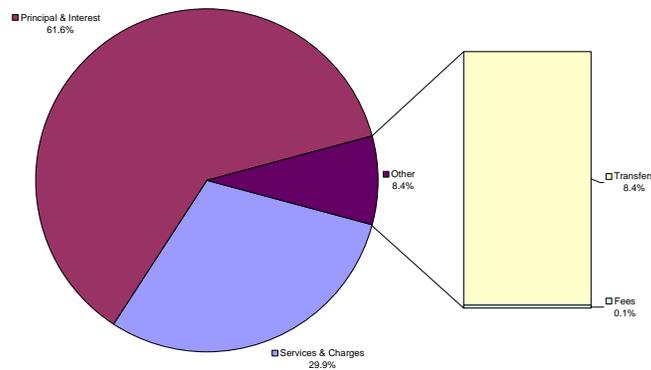
Debt Service Fund Revenues



The debt service revenues are derived from property taxes. Of the \$0.63 per \$100 of valuation charged to citizens \$0.22 cents of that goes to support the General Debt Service Fund. The other revenues budgeted for FY 2010 includes miscellaneous charges and a carryover (use of reserves) in the amount of \$800,000. This \$800,000 was derived from the property tax increase in FY 2009 to fund the bond issue for the FM 518 Bypass. The bond issue for the FM 518 Bond was scheduled to take place at the end of FY 2009. Due to unforeseen circumstances, the bonds were sold in the beginning of FY 2010 therefore no payment was made in FY 2009. Debt Service Revenues are based on projections from the Galveston County and Harris County Appraisal Districts.

### Summary of Debt Service Expenditures:

Debt Service Fund Expenditures



The major expenditure for the debt service fund is the principal and interest payments on the bonds. This is 61.6% of the budgeted expenditures for the fund. The second largest expenditure for the Debt Service Fund is the Services and Charges accounts of 29.9%. The services and charges accounts reflect rebates in property taxes that are due to the Municipal Utility Districts (MUD) within the city. The transfers account for 8.4% of the total expenditure budget and are reimbursement of tax dollars to the Tax Increment Reinvestment Zone. The remainder of the expenditures budget is for bond issuance or other incidental costs associated with the maintenance of this fund or issuance of bonds.

We hope that this information has been helpful and informative. If you have any questions regarding this document please do not hesitate to call the City of League City Budget Office at 281-554-1000. You can also visit our website at [www.leaguecity.com](http://www.leaguecity.com) for the complete budget document in electronic format.

Sincerely,

A handwritten signature in black ink, appearing to read 'Toni Randall', written over a horizontal line.

Toni Randall,  
Mayor

## LONG TERM PLANNING AND ORGANIZATION STRATEGIES

The City Council held workshops on February 20, 2009 and March 23, 2009 to discuss strategies, goals and objectives for the City of League City. The following organizational strategies were the result of those meetings:

***Promote Trust and Accountability:*** The City of League City is committed to public accountability through transparency, effective communication and active citizen involvement. Organizational activities will promote full disclosure and open, honest communication with the community, public officials and employees.

***Plan Responsibly and Act Decisively:*** The City of League City recognizes that a sustainable future requires actions based upon sound planning. Planning must ensure demand-driven resource acquisition, continuous strengthening of available resources and the effective and efficient implementation of adopted plans.

***Maintain “World Class” Customer Services:*** the City of League City is committed to maintaining both a governing body and professional staff that recognizes, anticipates, and actively responds to the needs of its citizens. This requires a progressive and dynamic organizational culture that delivers “world class” customer service, is results oriented and incorporates innovation and technology to foster the most prudent use of public resources.

***Promote a “Healthy” Community:*** The City of League City is focused on a future of physical and fiscal health and wellness that strives for balance and diversity in being an exceptional place to live, work, play, shop and gather. In doing so, the city will take a responsible, strategic approach to growth, economic development, infrastructure and major investments.

These organizational strategies were adopted by City Council on September 30, 2009. The next step for League City is to take these organizational strategies and prioritize the list of goals obtained from the Council Workshops. Once these goals have been prioritized and adopted by Council, then staff can begin their work on incorporating the goals into their individual departments and into the budget. Our next step in the Budget Office is to work with the departments using the goals set by Council to implement Performance Measurement Budgeting.

## FY 2010 BUDGETARY INFORMATION

### **Budgetary Basis of Accounting:**

Budgets for the General, Special Revenue and Debt Service funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The budgetary basis of accounting is different than the basis of accounting for auditing purposes. We do not budget for component units however they are accounted for in the Comprehensive Annual Financial Report (CAFR).

### **General Budget Policies:**

The budget for the City shall present a complete financial plan for the ensuing fiscal year. It shall set forth all proposed expenditures for administration, operation and maintenance of all departments and agencies of the City for which appropriations are required to be made or taxes levied by the City. The budget shall also include (1) the revenues and expenses of the water and sewer system, and such system may be shown in the budget as a self-supporting enterprise; (2) all expenditures for capital projects to be undertaken or executed during the fiscal year; and (3) all deficits from prior fiscal years. In addition, thereto, the budget shall set forth the anticipated income and other means of financing the total proposed expenditures of the city government for the fiscal year.

Prior to the first of August of each year, the departments and agencies of the city shall transmit estimates of their budgetary requirements to the Mayor. The Council may revise, alter, increase or decrease the items of the budget, provided that when it shall increase the total proposed expenditures, it shall also increase the total anticipated revenue so that the total means of financing the budget shall at least equal in the amount to the aggregated proposed expenditures. When the Council shall make such changes, it shall issue a statement setting forth clearly its action in the budget. At least ten (10) days before the beginning of the fiscal year, the Council shall approve the budget plan and shall enact the appropriation ordinance. As soon thereafter as possible, the Council shall pass the tax levy ordinance and other such ordinances as may be required to make the budget effective.

The legal level of control is at the department/function level for the General Fund. Debt Service and Special Revenue funds legal level of control is at the total fund level. However, modifications to the budget may be made by the Council through transfers of any unencumbered appropriation balance or portion thereof from one office, department or agency to another, at any time. The Mayor shall have the authority, without Council authority, to transfer appropriation balances from one expenditure account to another within a single office, department or agency.

No money shall be drawn from the treasury of the city, nor shall any obligation for the expenditure of the money be incurred, except in the pursuance of the annual appropriation ordinance or of such ordinance when changed as authorized by the Charter. At the close of each fiscal year any unencumbered balance of an appropriation shall revert to the fund from which appropriated and shall be subject to re-appropriation; but appropriations may be made by the Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

The City does not prepare budgets for the component units of the City.

### **2010 Process**

The budget process began in the early spring of 2009 with the City Administrator providing Directors, Department Heads and their budget staff with the goals and expectations for preparing the Fiscal Year 2010 budget requests. Department Heads were asked to create their budgets for the fiscal year without increasing personnel unless it was justifiable by an offset or increase in

revenues and to keep in mind the uncertainty of the economy when preparing their expenditure budgets.

By the first of May, departments turned in their 2009 Projected Expenditures and Revenues along with their 2010 requested budget and projected revenues. Throughout the months of June, July and August; city staff met to discuss and finalize the proposed budget.

The proposed budget was submitted to City Council, Library and City Secretary's Office in mid August. Council workshops were held in late August where the proposed budget was discussed and finalized by City Council. All Council Workshops are posted open meetings and the public is welcome to attend.

The public hearing for the proposed budget was held on September 17, 2009 and the budget was adopted on first and final reading.

This budget is balanced with revenues and appropriated fund balances to equal the expenditures.

The budget calendar is the modified calendar given to Council and Staff by the Interim Finance Director.

**City of League City, TX  
Fiscal Year 2010  
Proposed Budget Calendar**

March 23	City Council Strategic Planning Session
March 23 – 27	Set up Budget Entry in the Sunguard AS400 for 2009-2010
March 27	Finalize Budget Instruction Manual
April 6 – 10	Meet with Vehicle Maintenance, IT, HR, Facilities about their roll in the budget process – group/individual
April 24	Budget Orientation Meeting; City Administrator/Finance/Budget, Department Heads, Budget Contacts
April 24 - May 22	(4 weeks) Division work on budgets
May 22	Budget entry completed/ deadline. – Recommend May 15
May 29	Receive approval and/or budget & reports from Vehicle Maintenance, IT, HR, Facilities
May 25 – June 5	Budget staff review; consolidate for Director of Finance Budget staff analysis for City Administrator
June 8-12	Director of Finance, City Administrator, Budget Office Review Finance finalize Revenues
June 5 - 26	City Administrator review w/Directors and Department Heads/ Mayor
June 29 – July 10	Mayor, City Administrator, Finance/Budget, Directors review supplemental
July 6 - 10	Mayor, City Administrator finalize for Council presentation
July 16	Agenda item for City Council presentation 7/28
July 28	Mayor present to City Council / Council Workbooks
July 31/ Aug. 7	Receive Certified Tax Rolls /Calculate: Estimated Tax Rate
Aug. 10-21	City Council Budget Workshops- Propose Tax Rate
Aug. 27 vs. Sept. 4	Publish HB 3195, Notice of Effective Tax Rate, Schedule A, B, C
Sept. 8	Public Hearing on the Budget, 1 <sup>st</sup> Reading of Tax Rate Ordinance
Sept. 21	Last day to adopt the Budget per City Charter.
Sept. 22	2 <sup>nd</sup> Reading of Tax Rate Ordinance
Dec. 4	Submit Budget to GFOA – Deadline Dec. 11

## HOW TO USE THIS BUDGET DOCUMENT

### A READERS GUIDE

The City of League City Budget Document provides comprehensive information about city policies, goals, objectives, financial structure, operations, and an organizational framework for the City. It provides the reader with estimates of revenue or resources available and appropriations or expenditures for the fiscal year 2010.

The budget process starts many months before the adoption of the annual budget. The process begins with the estimate of revenues for the fiscal year and the estimation of ending fund balances for the current year. These steps help us to determine what our current resources will be for the coming year so that we may appropriately allocate those resources to the various departments and/or capital improvement projects.

Once the financial resources are determined the departments request what is absolutely necessary to run their department, along with any supplemental items that they feel are necessary. These items are reviewed by the Department Head, the Director, the Budget Officer, the Finance Director, City Administrator and the Mayor before they are brought to City Council for approval.

This budget document includes missions, summaries, accomplishments, objectives, staffing levels and line item detail for each department. This document also summarizes the expenditures by category, directorate and fund.

#### BUDGET FORMAT

The document is divided into 10 sections: Introduction, Budget Summaries, General Fund, Utility Fund, Internal Service Fund, Debt Service Fund, Special Revenue Funds, Capital Improvement Funds, Financial Policies and the Appendix.

The Introduction Section includes the Budget Message which explains the major policies and issues along with the budget process and long range plans for the city.

The Budget Summary Section contains various summaries of the budget along with the ordinances that adopted both the budget and the tax rate. The city budget is organized into funds. Each fund is a separate accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, residual equities and the changes therein are segregated and recorded.

The next 3 sections are the Fund Sections and are organized as follows: Fund Summary, Statement of Revenues, Expenditures by Directorate and Department.

The Debt Service Fund section includes the fund summary and the detail of each outstanding debt issue.

The Special Revenue Funds consists of designated revenues. These revenues can only be used for specific purposes and include the Hotel/Motel Tax Fund, Community Development Block Grant Fund, Police Activity Fund, Municipal Court Building Security Fund, Municipal Court Technology Fund, Emergency Management Response Fund, Butler Museum Fund, Animal Control Donation Fund, Library Gift Fund, Special Park Fund and the Sidewalk Fund.

The Capital Improvement Project section includes fund summaries and the detail of projects that are scheduled for FY 2010 budget year for both the General Fund and the Utility Funds.

The Financial Policies section includes long standing financial policies and practices enforced by the city relating to various financial aspects of City operations.

The Appendix section includes reference items such as the basis of accounting and budgeting, the pay scales for civilian and non-civilian employees and a glossary of terms.

If you need additional information you may contact the Director of Finance or the Budget Office at 281-554-1000.

## **Fund Structure**

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **General Government**

**General Fund** – This fund is the general operating fund of the city.

**Special Revenue Fund** – these funds are used to account for proceeds of specific revenue sources or legally restricted funds.

**Debt Service Fund** – These funds are used for the payment of principal and interest on debt issued by the City as well as other fees associated with the issuance of debt.

**Capital Project Funds** – these funds are used to account for resources for the use of major capital improvement projects.

### **Proprietary Funds**

**Enterprise Fund (Utility Fund)** – These funds are used to account for operations that are to be financed as a business like activity.

**Internal Service Fund (Motor Pool Fund)** – these funds are used to account for operations that are financed by the users of the fund.

# The History of League City

## **Establishing League City**

For more than a hundred years following 1854, Willis Butler and his descendants ran cattle on the vast salt grass prairies of northern Galveston County. In the early 1870s, Willis Butler's son George Washington established the Butler Ranch on the site of present-day League City. In the 1920s, his son Milby Butler began a program to save the dying breed of Texas longhorns. His work led to the development of a distinctive sub-breed of cattle—the Butler Longhorn—which are now raised across the nation. It all began right here in League City.

Col. George Washington Butler born in 1845, father of Milby Butler, built his first home east of the G.H. & H railroad in League City, which operated the fastest trains on American soil. G. W. Butler had vision enough not to stand in the way of urban growth. In the early 1890s, during the heart of a cattle market slump, he encouraged a Galveston investor John Charles League to buy property and establish a town. Soon the little community had a school, post office, depot, general stores, and a saloon. Its first settlers raised cattle or became small-acreage farmers. Fair weather and good land attracted people from around the world. Italian families arrived in the 1920s and began raising vegetables to supply markets at Galveston and Houston. League City's key location along several rail routes insured its future. The cattle ranches, citrus, fruit and vegetable farms began to prosper and growth continued, making League City an attractive place to live.

## **The Live Oaks of League City**

Although little evidence remains of the historic Butler Ranch, the beautiful live oak trees that line the streets of League City serve as an important link to the past. The Butler family brought acorns from Louisiana in 1854 and planted them at their home sites. In 1872, George Washington Butler placed trees around his ranch headquarters, and in the early 1900s, he and his son Milby Butler helped to set out trees along the streets of League City. Today these century-old majestic trees bear testimony to the heritage and vision of the Butler family.

## **League City Today**

The City of League City is located near the Texas Gulf Coast, just 20 miles south east of Houston in northern Galveston County and the southernmost part of Harris County. The city is situated on the south shore of Clear Lake and directly on Interstate Highway 45 (Gulf Freeway). The city has a population of approximately 76,000 and encompasses an area of 55 square miles.

League City has experienced tremendous growth in the last 10 years and is still experiencing growth however, at a slightly slower pace over the past two years. We continue to see new subdivisions and retail opening each year. Our sales tax revenues have continually increased despite the recession that the rest of the country is experiencing. We are still seeing growth rates of 26% greater sales tax revenues than the previous year.

The major sectors of the area's economic base include aerospace (NASA), petrochemicals, health care, upscale commercial, boating and visitor attractions. The area is home to the third largest concentration of pleasure boats in the United States. Although League City lies within the Houston metropolitan area, League City distinguishes itself within the region demographically. The household income levels and education profiles are well above the average for the Houston area and the Clear Creek Independent School District is the largest school district in the State of Texas to receive the Texas Education Agency "Recognized Rating."



2009 Estimated Population – 76,000  
Average Income - \$100,926  
Average Home Price - \$174,503  
Median Age – 34.68  
Married 65.04%  
High School Degree or Higher – 91.01%  
Bachelors Degree or Higher – 35.16%  
Unemployment – 4.5%  
Source: Economic Development and Tax Departments

ORDINANCE NO. 2009-33

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF LEAGUE CITY, TEXAS, ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR 2009-2010, MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT

WHEREAS, the Mayor has presented to the City Council a proposed budget of the expenditures of the City of League City for the fiscal year 2009-2010; and

WHEREAS, pursuant to notice as required by Section 102.006 of the Local Government Code, a public hearing on such budget was held in the Council Chambers, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, a copy of the budget has been filed with the City Secretary as required by Local Government Code Section 102.005 and 102.008, and the City Council desires to adopt the same.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. The facts and opinions in the preamble of this ordinance are true and correct.

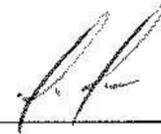
Section 2. In accordance with the provisions of Local Government Code Section 102.007, the City Council hereby approves and adopts the budget described above, the same as shown in Exhibit "A" being on file with the City Secretary. The City Secretary is hereby directed to place on such budget and to sign an endorsement reading as follows: "The Original Annual Governmental and Proprietary Funds Budget of the City of League City, Texas, for Fiscal Year 2009-2010" and to keep such budget on file in her office as a public record.

Section 3. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith, are hereby repealed.

PASSED first reading the 17th day of September, 2009.

PASSED second reading the \_\_\_\_\_ day of \_\_\_\_\_, 2009.

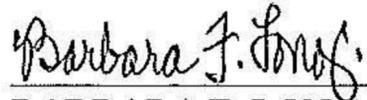
PASSED AND ADOPTED the 17th day of September, 2009.



---

TONI RANDALL,  
Mayor

ATTEST:



---

BARBARA F. LONG,  
City Secretary

SUSPENDED THE RULE AND PASSED ON FIRST AND FINAL READING

ORDINANCE NO. 2009-41

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE CITY OF LEAGUE CITY, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2009 TO SEPTEMBER 30, 2010

WHEREAS, pursuant to Section 26.04 of the property Tax Code, the City's Tax Assessor/Collector calculated the effective tax rate as described below and submitted the calculations with the appraisal roll to the City Council on September 8, 2009; and

WHEREAS, the effective tax was published in the City's official newspaper on September 14, 2009; and

WHEREAS, the components of the tax rate are:

- (1) \$0.221129 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed for the City's debt service fund, and
- (2) \$0.408871 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed for maintenance and operations.

WHEREAS, the City Council believes it is in the best interest of the citizens of the City to adopt a combined tax rate of \$0.63 on each one hundred dollars (\$100) of valuation on all property, real, personal or mixed with the component for debt service at \$0.221129 and for maintenance and operation at \$0.408871 and such rates do not exceed the cap of sixty cents (60¢) for operation and maintenance of Article VIII, Section 2A, of the City Charter or the cap under Article VIII, Section 9 of the Texas Constitution.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. The facts and opinions in the preamble of this Ordinance are true and correct.

Section 2. The combined tax rate for the City of League City is \$0.63 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed.

Section 3. The component of the combined tax rate that will be used to pay debt service is \$0.221129 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed.

Section 4. The component of the combined tax rate that will be used to fund maintenance and operation expenditures is \$0.408871 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed.

Section 5. This tax is levied for the fiscal year commencing October 1, 2009 and ending September 30, 2010, a combined tax rate of \$0.63 on all property within the territorial limits of the City on the first day of January 2009.

Section 6. Pursuant to Section 11.13 of the property Tax Code, an individual who is sixty-five (65) years old or older, or disabled (which is defined to mean a disability for the purposes of payment of disability insurance benefits under Federal Old Age, survivors, and disability insurance) is entitled to an exemption from the tax levied by this Ordinance upon his residential homestead in the amount of Forty-Five Thousand dollars (\$45,000.00) of the appraised value thereof.

Section 7. Pursuant to Article VIII, Section 1-b of the Constitution of the State of Texas, the City of League City has adopted an ad valorem tax freeze on residence homesteads of the disabled and of individuals age sixty-five (65) years of age or older. Ad valorem tax year 2006 will serve as the base valuation year.

Section 8. Pursuant to V.T.C.A. Tax Code Section 11.13 (n) and pursuant to the Texas Constitution, all qualified residence homesteads within the City of League City are entitled to a residence homestead exemption in the amount of 10% of the appraised value of the residence for each tax year commencing in tax year 2007.

Section 9. All ordinances and agreements in conflict herewith are hereby repealed to the extent of the conflict only.

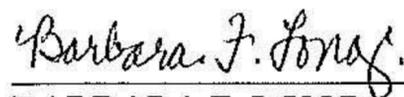
APPROVED first and final reading the 13th day of October, 2009.

APPROVED second reading the \_\_\_\_\_ day of \_\_\_\_\_, 2009.

PASSED AND ADOPTED the 13th day of October, 2009.

  
\_\_\_\_\_  
TONI RANDALL,  
Mayor

ATTEST:

  
\_\_\_\_\_  
BARBARA F. LONG,  
City Secretary

SUSPENDED THE RULE AND PASSED ON FIRST AND FINAL READING



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



Whispering Lake Ranch Subdivision



South Shore Harbour

# Budget Summaries



New Residential Construction

**FISCAL YEAR 2010 BUDGET  
CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
<b>Revenues:</b>				
General Fund	45,606,974	48,030,168	49,606,860	49,934,590
Utility Fund	31,327,952	23,568,530	25,879,060	25,918,660
Internal Service Fund	3,570,319	2,940,356	1,932,592	2,971,188
Debt Service Fund	9,267,208	11,804,424	11,511,680	12,570,667
Special Revenue Fund	565,625	1,448,728	1,612,726	733,044
General Fund CIP	15,000,000	11,500,000	11,500,000	-
Utility Fund CIP	30,000,000	-	-	-
<b>Total Revenues</b>	<b>135,338,078</b>	<b>99,292,206</b>	<b>102,042,918</b>	<b>92,128,149</b>
<b>Expenditures:</b>				
General Fund	44,736,824	48,030,168	48,911,675	49,934,590
Utility Fund	20,126,086	23,568,530	22,647,901	25,634,557
Internal Service Fund	1,002,940	2,940,356	2,916,612	2,971,188
Debt Service Fund	9,166,237	10,993,744	10,284,890	11,958,838
Special Revenue fund	528,888	1,401,978	1,483,756	1,129,491
General Fund CIP	15,000,000	11,500,000	11,500,000	-
Utility Fund CIP	30,000,000	-	-	-
<b>Total Expenditure</b>	<b>120,560,975</b>	<b>98,434,776</b>	<b>97,744,834</b>	<b>91,628,664</b>
<b>Revenues Over / (Under) Expenditures</b>	<b>14,777,103</b>	<b>857,430</b>	<b>4,298,084</b>	<b>499,485</b>

**FISCAL YEAR 2010 BUDGET  
CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF EXPENDITURES  
BY DEPARTMENT**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
<b><u>General Fund</u></b>				
Mayor & Council	154,402	226,048	186,868	221,691
City Administrator	834,486	663,619	924,728	730,263
City Secretary	311,263	394,407	341,733	387,334
City Attorney	400,739	402,400	550,000	550,000
Civil Service	56,793	35,017	93,400	64,985
Human Resources	725,578	947,811	884,816	1,045,241
Police	11,495,655	13,127,117	12,064,130	14,528,364
Animal Control	482,779	524,743	482,792	554,030
Finance Administration	339,312	451,270	437,652	443,613
Accounting	1,158,384	1,240,507	1,018,045	1,150,358
Municipal Court	458,675	509,372	483,654	543,609
Non Departmental	7,900,527	6,201,884	10,015,398	4,615,688
Purchasing	260,362	294,174	281,640	313,057
Information Technology	1,403,178	1,432,130	1,300,855	1,348,060
Economic Development	235,864	464,263	418,219	417,237
Building & Code Enforc	1,087,516	1,364,718	1,174,117	1,408,138
Planning	748,327	1,308,465	1,274,607	1,567,521
Fire Marshal	349,183	490,911	456,888	468,150
Fire Department	673,792	1,045,685	936,716	903,145
Drill Field	61,782	60,965	53,150	53,200
Emergency Medical Svcs.	1,689,199	1,819,171	1,599,578	2,169,606
Emergency Management	221,909	427,388	410,840	345,418
Helen Hall Library	1,857,087	1,999,128	1,978,486	2,170,221
Facilities Maintenance	1,257,870	1,287,029	1,300,254	1,881,789
Parks Operations	1,343,875	1,409,290	1,408,164	1,037,407
Parks Planning & Tourism	170,497	232,999	202,367	230,129
Butler Longhorn Museum	273,642	245,727	261,978	251,219
Parks Recreation	526,102	601,198	577,770	672,043
SportsPlex Operations	337,408	371,633	356,976	388,104
SportsPlex Recreation	148,814	207,870	192,621	213,488
Public Works Admin	-	108,544	101,386	2,861,533
Engineering	1,162,416	1,269,291	1,064,563	2,225,947
Street & Stormwater	6,609,409	6,865,394	6,077,284	4,174,002
<b>Total General Fund</b>	<b>44,736,824</b>	<b>48,030,168</b>	<b>48,911,675</b>	<b>49,934,590</b>
<b><u>Utility Fund</u></b>				
Utility Billing	1,267,944	1,480,245	1,284,516	1,586,390
Non-Departmental	7,553,320	2,640,798	2,708,450	2,130,642
Debt Service	2,870,687	8,623,859	8,623,859	10,253,611
Public Works Admin	111,697	122,427	105,760	272,102
Water Production	3,431,011	4,971,785	4,220,679	4,844,698
Wastewater	2,707,587	3,237,497	3,219,774	3,554,400
Line Repair	2,183,842	2,491,919	2,484,863	2,992,714
<b>Total Utility Fund</b>	<b>20,126,086</b>	<b>23,568,530</b>	<b>22,647,901</b>	<b>25,634,557</b>

**FISCAL YEAR 2010 BUDGET  
CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF EXPENDITURES  
BY DEPARTMENT**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
<b><u>Internal Service Fund</u></b>				
Vehicle Maintenance	1,002,940	2,940,356	2,916,612	2,971,188
<b>Total Internal Svc Fd</b>	<b>1,002,940</b>	<b>2,940,356</b>	<b>2,916,612</b>	<b>2,971,188</b>
<b><u>Debt Service Fund</u></b>				
Debt Service	9,166,237	10,993,744	10,284,890	11,958,838
<b>Total Debt Service Fund</b>	<b>9,166,237</b>	<b>10,993,744</b>	<b>10,284,890</b>	<b>11,958,838</b>
<b><u>Special Revenue Funds</u></b>				
Comm Dev. Block Grant	71,253	486,607	486,607	293,064
Police Activity Fund	105,856	161,376	256,837	83,430
Municipal Court Fund	14,520	-	-	-
Butler Museum Fund	-	7,863	-	-
Animal Control Donations	13,721	27,500	16,000	19,000
Library Gift Fund	2,876	8,000	8,000	8,000
Municipal Ct Tech Fd	-	172,820	181,500	16,997
Emerg Mgmt Response Fd	-	-	-	392,000
Special Park Fund	2,576	-	-	-
Municipal Ct Bldg Sec Fd	-	12,000	9,000	12,000
Hotel - Motel Tax Fund	318,085	305,000	305,000	305,000
Sidewalk Fund	-	220,812	220,812	-
<b>Total Special Rev Funds</b>	<b>528,888</b>	<b>1,401,978</b>	<b>1,483,756</b>	<b>1,129,491</b>
<b>General Fund CIP</b>	<b>15,000,000</b>	<b>11,500,000</b>	<b>11,500,000</b>	<b>-</b>
<b>Utility Fund CIP</b>	<b>30,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>120,560,975</b>	<b>98,434,776</b>	<b>97,744,834</b>	<b>91,628,664</b>

**CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

GENERAL FUND

Revenues:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Property Taxes	18,085,340	20,483,339	20,478,000	20,794,000
Sales and Misc. Taxes	10,171,516	9,853,820	12,560,000	13,905,000
Fees & Fines	6,909,798	6,495,000	6,860,000	7,150,000
License & Permits	2,629,393	2,677,800	1,433,480	1,576,950
Intergovernmental	3,003,158	493,979	4,551,910	1,226,715
Charges for Services	2,472,869	3,029,400	2,288,070	2,575,860
Miscellaneous	984,900	777,000	435,400	357,600
Transfers	1,350,000	1,000,000	1,000,000	1,000,000
Carryover	-	3,219,830	-	1,348,465
<b>Total Revenue</b>	<b>45,606,974</b>	<b>48,030,168</b>	<b>49,606,860</b>	<b>49,934,590</b>

Expenditures:

Administration	2,483,260	2,669,302	2,981,545	2,999,514
Police	11,978,434	13,651,860	12,546,922	15,082,394
Finance	9,856,898	8,403,033	11,954,749	6,753,268
General Services	1,663,540	1,726,304	1,582,495	1,661,117
Planning	2,071,707	3,137,446	2,866,943	3,392,896
Public Safety	2,995,865	3,844,120	3,457,172	3,939,519
Parks & Cultural Services	5,915,296	6,354,874	6,278,616	6,844,400
Public Works	7,771,825	8,243,229	7,243,233	9,261,482
<b>Total Expenditure</b>	<b>44,736,824</b>	<b>48,030,168</b>	<b>48,911,675</b>	<b>49,934,590</b>

Revenues Over / (Under)

Expenditures	870,149	-	695,185	-
--------------	---------	---	---------	---

**CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

UTILITY FUND

Revenues:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Water Sales	12,535,654	12,017,250	14,214,000	14,312,368
Wastewater Sales	9,475,368	9,041,550	10,425,000	10,495,632
Fees & Charges	874,548	780,000	773,030	782,020
Miscellaneous	770,505	535,000	467,030	328,640
Contrib Capital Developer	7,671,877	-	-	-
Carryover	-	1,194,730	-	-
<b>Total Revenue</b>	<b>31,327,952</b>	<b>23,568,530</b>	<b>25,879,060</b>	<b>25,918,660</b>

Expenditure:

Public Works Admin.	111,697	122,427	105,760	272,102
Utility Billing	1,267,944	1,480,245	1,284,516	1,586,390
Water Production	3,431,011	4,971,785	4,220,679	4,844,698
Wastewater	2,707,587	3,237,497	3,219,774	3,554,400
Line Repair	2,183,842	2,491,919	2,484,863	2,992,714
Non-Departmental	7,553,320	2,640,798	2,708,450	2,130,642
Debt Service	2,870,687	8,623,859	8,623,859	10,253,611
<b>Total Expenditure</b>	<b>20,126,086</b>	<b>23,568,530</b>	<b>22,647,901</b>	<b>25,634,557</b>
Revenues Over / (Under) Expenditures	11,201,866	-	3,231,159	284,103

**CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

**INTERNAL SERVICE FUND**

Revenues:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Donations	47,064	63,501	-	-
Charges for Services	2,419,764	1,915,592	1,915,592	2,196,255
Interest Income	56,579	25,000	17,000	12,000
Gain/Loss on Disposal of A	(40,626)	-	-	-
Transfers	1,087,538	-	-	-
Other	-	936,263	-	762,933
<b>Total Revenue</b>	<b>3,570,319</b>	<b>2,940,356</b>	<b>1,932,592</b>	<b>2,971,188</b>

Expenditure:

*Vehicle Maintenance	1,002,940	2,940,356	2,916,612	2,971,188
<b>Total Expenditure</b>	<b>1,002,940</b>	<b>2,940,356</b>	<b>2,916,612</b>	<b>2,971,188</b>

Revenues Over / (Under)

Expenditures	2,567,379	-	(984,020)	-
--------------	-----------	---	-----------	---

\*Including Capital Replacement of \$1,526,400

**CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

**DEBT SERVICE FUND**

Revenues:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Property Taxes	9,148,044	10,605,645	10,668,600	11,727,167
Interest	119,164	90,000	36,300	43,500
Carryovers	-	301,997	-	800,000
Transfers	-	806,782	806,780	-
<b>Total Revenues</b>	<b>9,267,208</b>	<b>11,804,424</b>	<b>11,511,680</b>	<b>12,570,667</b>

Expenditure:

Debt Service	9,166,237	10,993,744	10,284,890	11,958,838
<b>Total Expenditure</b>	<b>9,166,237</b>	<b>10,993,744</b>	<b>10,284,890</b>	<b>11,958,838</b>

Revenues Over / (Under)

Expenditures	100,971	810,680	1,226,790	611,829
--------------	---------	---------	-----------	---------

**CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

**SPECIAL REVENUE FUND**

Revenues:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Special Revenue	565,625	1,448,728	1,612,726	733,044
Total Revenues	565,625	1,448,728	1,612,726	733,044

Expenditure:

Special Rev Expenditures	528,888	1,401,978	1,483,756	1,129,491
Total Expenditure	528,888	1,401,978	1,483,756	1,129,491

Revenues Over / (Under)

Expenditures	36,737	46,750	128,970	(396,447)
--------------	--------	--------	---------	-----------

**CITY OF LEAGUE CITY  
SUMMARY STATEMENT OF REVENUES  
AND EXPENDITURES**

**CAPITAL IMPROVEMENT PROJECTS/BOND ISSUES**

Revenues:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Bond Proceeds General	15,000,000	11,500,000	11,500,000	-
Bond Proceeds Utility	30,000,000	-	-	-
Total Revenues	45,000,000	11,500,000	11,500,000	-

Expenditure:

General Fund CIP	15,000,000	11,500,000	11,500,000	-
Utility Fund CIP	30,000,000	-	-	-
Total Expenditure	45,000,000	11,500,000	11,500,000	-

Revenues Over / (Under)

Expenditures	-	-	-	-
--------------	---	---	---	---

**CITY OF LEAGUE CITY  
ALL FUND TYPES SUMMARY BY FUND  
ADOPTED 2010**

DESCRIPTION	GENERAL FUND	UTILITY FUND	INTERNAL SERVICE FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUNDS	GENERAL FUND CIP	UTILITY FUND CIP	TOTAL
<b>REVENUES:</b>								
Property Taxes	20,794,000	-	-	11,727,167	-	-	-	32,521,167
Sales and Misc. Taxes	13,905,000	-	-	-	-	-	-	13,905,000
Fees & Fines	7,150,000	782,020	-	-	-	-	-	7,932,020
License & Permits	1,576,950	-	-	-	-	-	-	1,576,950
Intergovernmental	1,226,715	-	-	-	733,044	-	-	1,959,759
Charges for Services	2,575,860	-	2,196,255	-	-	-	-	4,772,115
Water Sales	-	14,312,368	-	-	-	-	-	14,312,368
Wastewater Sales	-	10,495,632	-	-	-	-	-	10,495,632
Miscellaneous	357,600	328,640	12,000	43,500	-	119,500	1,166,000	2,027,240
Transfers	1,000,000	-	-	-	-	500,000	1,000,000	2,500,000
<b>TOTAL REVENUES</b>	<b>48,586,125</b>	<b>25,918,660</b>	<b>2,208,255</b>	<b>11,770,667</b>	<b>733,044</b>	<b>619,500</b>	<b>2,166,000</b>	<b>92,002,251</b>
<b>EXPENDITURES:</b>								
Personnel	29,116,366	5,337,025	611,338	-	12,000	-	-	35,076,729
Supplies	3,001,001	738,427	25,700	-	39,497	-	-	3,804,625
Repair & Maintenance	2,028,730	1,181,400	427,600	-	-	-	-	3,637,730
Services & Charges	11,188,676	6,070,831	33,350	3,578,261	385,440	-	-	21,256,558
Special Programs & Events	331,954	12,000	-	-	251,394	-	-	595,348
Capital Outlay	99,200	41,263	1,873,200	-	441,160	-	-	2,454,823
Transfers	4,168,663	2,000,000	-	1,001,845	-	-	-	7,170,508
Debt Related Fees	-	3,000	-	8,000	-	-	-	11,000
Principal & Interest	-	10,250,611	-	7,370,732	-	-	-	17,621,343
<b>TOTAL EXPENDITURES</b>	<b>49,934,590</b>	<b>25,634,557</b>	<b>2,971,188</b>	<b>11,958,838</b>	<b>1,129,491</b>	<b>-</b>	<b>-</b>	<b>91,628,664</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(1,348,465)</b>	<b>284,103</b>	<b>(762,933)</b>	<b>(188,171)</b>	<b>(396,447)</b>	<b>619,500</b>	<b>2,166,000</b>	<b>373,587</b>
<b>BEGINNING FUND BALANCE OCTOBER 1</b>	<b>17,805,608</b>	<b>14,154,704</b>	<b>1,523,952</b>	<b>2,402,185</b>	<b>814,877</b>	<b>4,352,661</b>	<b>18,938,945</b>	<b>59,992,932</b>
<b>ENDING FUND BALANCE SEPTEMBER 30</b>	<b>16,457,143</b>	<b>14,438,807</b>	<b>761,019</b>	<b>2,214,014</b>	<b>418,430</b>	<b>4,972,161</b>	<b>21,104,945</b>	<b>60,366,519</b>

Revenues Under Expenditures will be the amount of prior year fund balance that will be used in the FY 2010 Budget

**CITY OF LEAGUE CITY  
FUND SUMMARY BY YEAR**

	<b>FY 2009 Beginning Fund Balance</b>	<b>FY 2009 Estimated Revenues</b>	<b>FY 2009 Estimated Expenditures</b>	<b>FY 2009 Ending Fund Balance</b>	<b>*FY 2010 Adopted Revenues</b>	<b>FY 2010 Adopted Expenditures</b>	<b>FY 2010 Ending Fund Balance</b>
General Fund	17,110,423	49,606,860	48,911,675	17,805,608	48,586,125	49,934,590	16,457,143
Utility Fund	10,923,545	25,879,060	22,647,901	14,154,704	25,918,660	25,634,557	14,438,807
Internal Service Fund	2,507,972	1,932,592	2,916,612	1,523,952	2,208,255	2,971,188	761,019
Debt Service Fund	1,175,395	11,511,680	10,284,890	2,402,185	11,770,667	11,958,838	2,214,014
Special Revenues							
Community Development Block Grant	-	486,607	486,607	-	293,064	293,064	-
Police Activity Fund	60,684	233,943	256,837	37,790	47,000	83,430	1,360
Butler Longhorn Museum Fund	7,059	33	-	7,092	-	-	7,092
Animal Control Donation Fund	12,425	8,090	16,000	4,515	15,050	19,000	565
Library Gift Fund	39,016	3,290	8,000	34,306	3,250	8,000	29,556
Municipal Court Bldg Security Fd	208,618	26,600	9,000	226,218	26,200	12,000	240,418
Emergency Mgmt Response Fd	-	502,690	-	502,690	-	392,000	110,690
Municipal Court Technology Fd	131,317	33,700	181,500	(16,483)	33,480	16,997	-
Hotel Motel Tax Fund	14,012	305,123	305,000	14,135	305,000	305,000	14,135
Sidewalk Fund	212,776	12,650	220,812	4,614	10,000	-	14,614
<b>Total Budgeted Funds</b>	<b>32,403,242</b>	<b>90,542,918</b>	<b>86,244,834</b>	<b>36,701,326</b>	<b>89,216,751</b>	<b>91,628,664</b>	<b>34,289,413</b>
General Fund CIP							
Park Facilities Maintenance (071)	1,930,189	325,388	125,000	2,130,577	13,000	-	2,143,577
Miscellanoues Capital Project (075)	1,345,147	600,293	1,380,984	564,456	508,000	-	1,072,456
Certificates of Obligation 2003A (230)	1,042,425	7,200	190,600	859,025	6,000	-	865,025
Certificates of Obligation 2004B (234)	677,613	3,864	681,337	140	500	-	640
Certificates of Obligation 2005A (235)	-	909	909	-	-	-	-
Certificates of Obligation 2006 (236)	1,189,059	8,115	1,140,969	56,205	2,000	-	58,205
Certificates of Obligation 2008 (237)	15,524,904	121,423	14,904,069	742,258	90,000	-	832,258
Utility Fund CIP							
Water Capital Improvement (023)	2,534,176	873,447	193,409	3,214,214	515,000	-	3,729,214
Wastewater Capital Improvement (024)	11,809,204	1,346,407	486,202	12,669,409	570,000	-	13,239,409
Bayridge Utility District (027)	18,893	147	-	19,040	-	-	19,040
99 W/WW Revenue Bonds (081)	570,334	(527,671)	-	42,663	-	-	42,663
2004 W/WW Revenue Bonds (083)	1,633,217	(938,824)	628,727	65,666	8,000	-	73,666
Capital Project Fund (084)	1,270,441	1,011,877	1,620,366	661,952	1,008,000	-	1,669,952
2008 W/WW Revenue Bonds (122)	25,537,534	176,802	25,147,099	567,237	50,000	-	617,237
2009 W/WW Revenue Bonds (123)	-	36,512,414.00	34,813,650.00	1,698,764	15,000.00	-	1,713,764
<b>Total Capital Improvement Projects</b>	<b>65,083,136</b>	<b>39,521,791</b>	<b>81,313,321</b>	<b>23,291,606</b>	<b>2,785,500</b>	<b>-</b>	<b>26,077,106</b>
	<b>97,486,378</b>	<b>130,064,709</b>	<b>167,558,155</b>	<b>59,992,932</b>	<b>92,002,251</b>	<b>91,628,664</b>	<b>60,366,519</b>

\*FY 2010 Revenue for Fund Balance purposes does not include any carryover as listed on the Summary Sheet

**FISCAL YEAR 2010 BUDGET  
CITY OF LEAGUE CITY  
PERSONNEL SUMMARY - ALL FUNDS  
FULL TIME EQUIVALENTS**

		Actual 2008	Actual 2009	Adopted 2010
General Fund	Mayor and Council	8.00	8.00	8.00
	City Administrator	8.00	7.00	6.00
	City Secretary	4.00	4.00	4.00
	Human Resources	8.00	8.00	8.00
	Police	140.25	146.25	148.00
	Animal Control	9.00	9.00	9.00
	Finance Administration	3.00	4.00	4.00
	Accounting	11.00	10.00	10.00
	Municipal Court	8.00	8.00	8.00
	Purchasing	3.00	3.00	3.00
	Information Technology	8.00	7.00	7.00
	Economic Development	3.00	3.00	3.00
	Building & Code Enforcement	17.50	17.50	17.50
	Planning	11.00	12.00	12.00
	Fire Marshal	6.00	5.00	5.00
	Fire Department	1.00	1.00	1.00
	Emergency Medical Services	18.50	18.50	24.50
	Emergency Management	1.50	3.00	3.00
	Library	32.50	33.00	33.00
	Facilities Maintenance	4.50	4.00	10.00
	Parks Operations	23.00	21.00	15.00
	Butler Longhorn Museum	3.00	3.00	3.00
	Parks Planning & Tourism	2.00	2.00	2.00
	Parks Recreation	13.50	12.50	12.50
	SportsPlex Operations	5.00	5.00	5.00
	SportsPlex Recreation	3.00	3.00	3.00
	Public Works Administration	0.00	1.00	1.00
	Engineering	14.00	14.00	14.00
	Streets & Stormwater	44.00	44.00	44.00
Utility Fund	Public Works Administration	1.00	1.00	2.00
	Utility Billing	13.00	13.00	13.00
	Water Production	18.00	18.00	19.00
	Wastewater	19.00	19.00	19.00
	Line Repair	35.00	35.00	35.00
Internal Service	Vehicle Maintenance	10.00	10.00	10.00
<b>Total Full Time Equivalents</b>		<b>509.25</b>	<b>512.75</b>	<b>521.50</b>

Full Time Position = 1.00

Part Time Position = 0.50

Seasonal Position = 0.25



Heritage Park



Fire Truck

# General Fund



League City Volunteer Fire Department



League Park

**City of League City  
Fund Summaries**

**General Fund (010)**

Working Capital 9/30/08	17,110,423
Plus Estimated 2009 Revenues	49,606,860
Equals Total Resources	66,717,283
Less Estimated 2009 Expenditures	48,911,675
Equals Estimated Working Capital 9/30/09	17,805,608
	<b>Days of Working Capital 132.87</b>

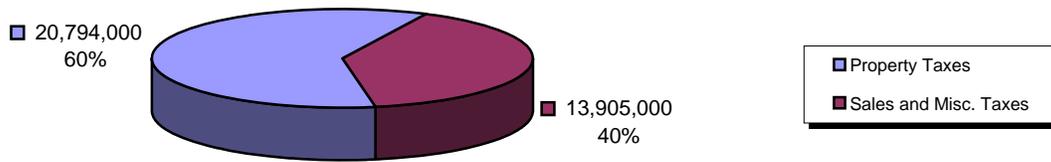
Plus Projected Revenues:	
	48,586,125
Equals Total Resources	66,391,733
Less 2010 Requested Expenditures	49,934,590
Equals Estimated Working Capital 9/30/10	16,457,143
	<b>Days of Working Capital 120.29</b>

	Estimated 2009	Estimated 2010
Revenues	49,606,860	48,586,125
Expenditures	48,911,675	49,934,590
Revenues Over/(Under) Expenditures	695,185	(1,348,465)
<b>Targeted working capital</b>	<b>90 to 120</b>	<b>Days</b>

# TAX REVENUE

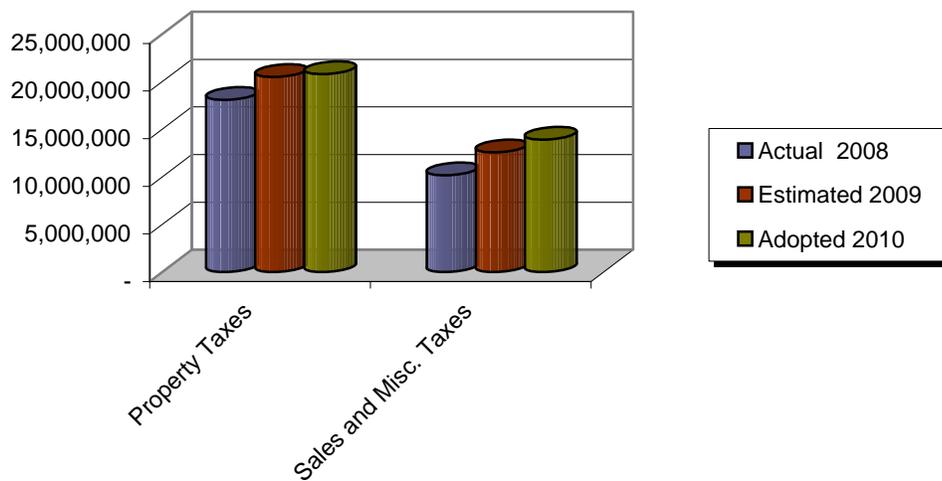
## General Fund

### 2010 PROPOSED



THIS GRAPH ILLUSTRATES PROJECTED TAX REVENUES FOR THE GENERAL FUND

### THREE YEAR COMPARISON



THIS GRAPH REPRESENTS THREE YEARS OF REVENUE DERIVED THROUGH TAXATION

**City of League City  
Principal Property Taxpayers**

Property Taxpayer	Assessed Value	Rank	% Assessed Value
Texas-New Mexico Power Co	\$ 29,026,450	1	0.59%
South Shore Harbour Development	18,374,310	2	0.37%
Roam Development Group LP	16,997,420	3	0.35%
MB League City Bay Colony	16,393,640	4	0.33%
GTE Southwest, Inc.	15,019,100	5	0.31%
Tuscan Lakes Multi Family	14,809,050	6	0.30%
VR Park at Waterford LTD Partnership	14,445,540	7	0.29%
American National Insurance Co.	14,116,807	8	0.29%
FPA South Shore Associates	14,008,170	9	0.29%
Wal-Mart Property Tax Department	13,750,100	10	0.28%
Subtotal	\$ 166,940,587		
Other Taxpayers	<u>4,745,848,349</u>		
Total	<u><u>\$ 4,912,788,936</u></u>		

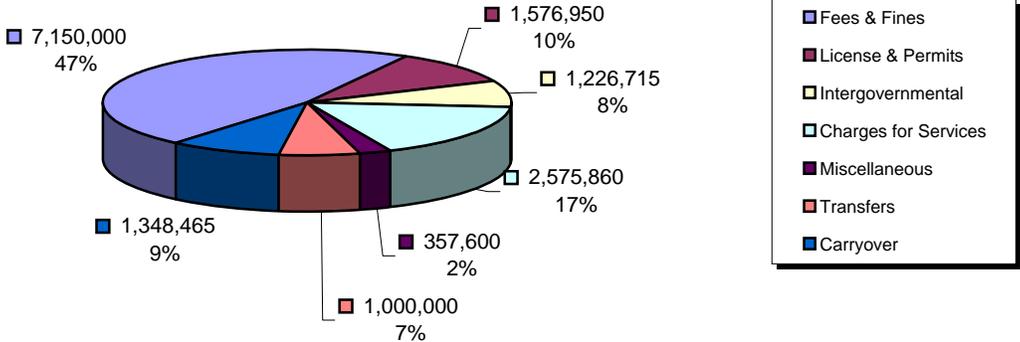
Source: 2008 CAFR

Total is net of exemptions and abatements

# NON-TAX REVENUE

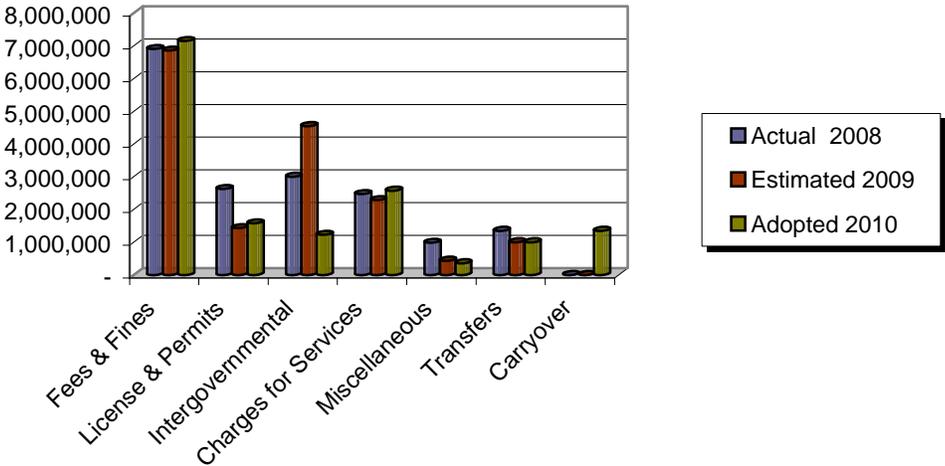
## General Fund

### 2010 PROPOSED



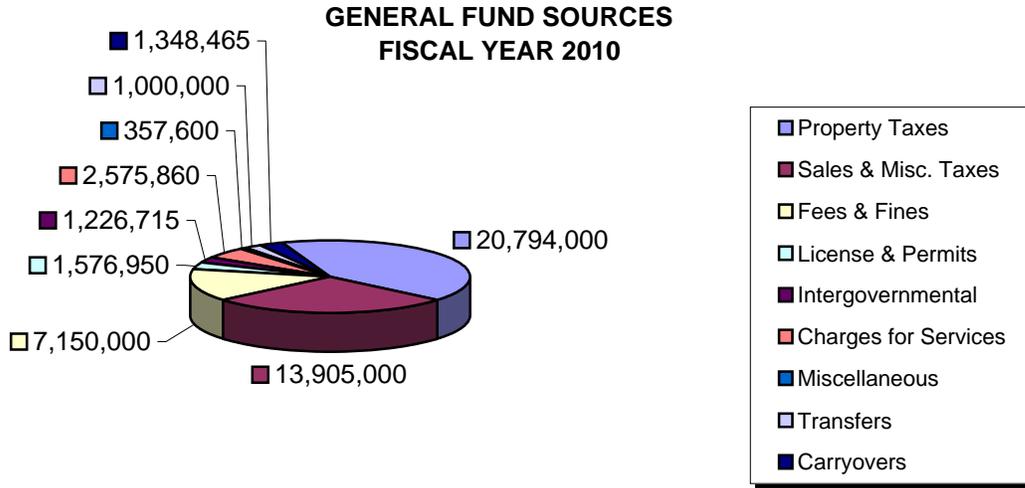
THIS GRAPH ILLUSTRATES PROJECTED NON-TAX REVENUES FOR THE GENERAL FUND

### THREE YEAR COMPARISON

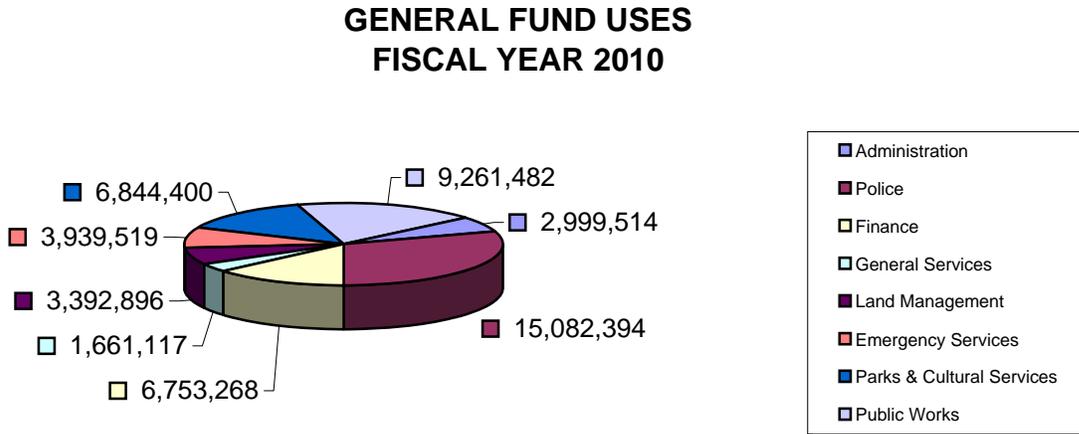


THIS GRAPH REPRESENTS THREE YEARS OF REVENUES DERIVED FROM NON-TAX SOURCES

**GENERAL FUND**



THIS GRAPH ILLUSTRATES PROJECTED REVENUES FOR THE GENERAL FUND, BY SOURCE, FOR FISCAL YEAR 2010



THIS GRAPH REPRESENTS EACH DIRECTORATES' SHARE OF THE GENERAL FUND BUDGET FOR FISCAL YEAR 2010

**City of League City, Texas**  
**General Fund**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Property Taxes:</b>				
401-01-00 Current Taxes	17,548,294	19,963,339	19,970,000	20,319,000
401-02-00 Delinquent Taxes	262,192	200,000	288,000	275,000
401-03-00 Penalty & Interest	198,676	170,000	220,000	200,000
401-04-00 Attorney Fees	76,177	150,000	-	-
Property Taxes Subtotal	<u>18,085,340</u>	<u>20,483,339</u>	<u>20,478,000</u>	<u>20,794,000</u>
<b>Other Taxes:</b>				
402-01-00 Sales Tax	5,748,359	5,585,040	7,120,000	7,885,800
402-02-00 Mixed Drink Tax	111,888	80,000	100,000	105,000
402-04-00 Sales Tax - Property	2,874,179	2,792,520	3,560,000	3,942,800
402-05-00 Sales Tax - 4B Corp.	1,437,090	1,396,260	1,780,000	1,971,400
Other Taxes Subtotal	<u>10,171,516</u>	<u>9,853,820</u>	<u>12,560,000</u>	<u>13,905,000</u>
<b>Franchise Fees:</b>				
403-01-00 Texas/New Mexico Electric	2,480,874	2,300,000	2,400,000	2,495,000
403-02-00 GTE Telephone	319,855	330,000	340,000	341,000
403-03-00 Cable TV Companies	860,613	700,000	900,000	935,000
403-04-00 Entex Natural Gas	255,506	185,000	248,000	310,000
403-05-00 Centerpointe Energy	45,720	157,000	47,000	49,000
403-07-00 Waste Management	182,911	158,000	170,000	210,000
Franchise Fees Subtotal	<u>4,145,479</u>	<u>3,830,000</u>	<u>4,105,000</u>	<u>4,340,000</u>
<b>Permits:</b>				
411-02-00 Pipeline Permits	-	-	43,370	-
411-03-00 Miscellaneous Permits	3,286	-	7,800	1,000
411-04-00 Sign Permits	22,031	12,000	15,000	14,500
411-05-00 Gas Permits	25,547	20,000	20,660	23,100
411-06-00 Demolition Permits	1,100	1,000	1,550	1,550
411-07-00 Wrecker Permits	7,800	7,000	9,500	8,500
411-09-00 Alarm Permits	33,480	30,000	46,700	60,000
411-13-00 Drainage Permit Fees	450	-	3,050	1,000
Permits Subtotal	<u>93,694</u>	<u>70,000</u>	<u>147,630</u>	<u>109,650</u>
<b>Liquor Permits:</b>				
412-01-00 Package Store Permits	800	-	550	550
412-02-00 Beer Licenses	3,683	3,500	3,300	3,500
Liquor Permits Subtotal	<u>4,483</u>	<u>3,500</u>	<u>3,850</u>	<u>4,050</u>
<b>Construction Permits:</b>				
413-01-00 Building Permits	1,832,243	1,950,000	850,000	1,000,000
413-02-00 Electrical Permits	240,597	185,000	145,000	160,000
413-03-00 Plumbing Permits	140,917	165,000	77,000	80,000
413-04-00 Swimming Pool Permits	71,264	78,100	41,000	45,000
413-05-00 Air Conditioning Permits	176,291	170,000	76,000	85,000
Construction Permit Subtotal	<u>2,461,311</u>	<u>2,548,100</u>	<u>1,189,000</u>	<u>1,370,000</u>

**City of League City, Texas**  
**General Fund**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Job Related Permits &amp; Licenses:</b>				
414-01-00 Occupational Licenses	16,945	15,000	18,000	17,500
Job Related Permits Subtotal	16,945	15,000	18,000	17,500
<b>Animal Licenses &amp; Fees:</b>				
415-01-00 Animal Licenses	2,507	1,700	2,000	2,000
415-02-00 Pound Fees	12,714	9,500	12,500	12,500
415-03-00 Adoption Fees	15,420	-	45,000	45,000
Animal Licenses & Fees Subtotal	30,641	11,200	59,500	59,500
<b>Miscellaneous Fees:</b>				
416-02-00 Re-Inspection Fee	18,370	24,000	11,750	12,500
416-05-00 Operation Permits	3,950	6,000	3,750	3,750
Miscellaneous Fees Subtotal	22,320	30,000	15,500	16,250
<b>Collection Fees:</b>				
418-01-00 Refuse Collection Fee	2,697,417	2,600,000	2,700,000	2,750,000
418-02-00 Tax on Refuse	1,395	15,000	-	-
418-03-00 Refuse Collection Penalty	65,507	50,000	55,000	60,000
Collection Fees Subtotal	2,764,319	2,665,000	2,755,000	2,810,000
<b>Fines:</b>				
421-01-00 Municipal Court Fines	1,072,852	1,500,000	1,043,200	1,185,000
421-02-00 Taxes on Fines	127,225	180,000	104,510	110,000
421-03-00 Library Fines	65,011	70,000	69,000	70,000
421-06-00 Motor Carrier Violations	62,337	60,000	50,250	55,000
Fines Subtotal	1,327,425	1,810,000	1,266,960	1,420,000
<b>Rental &amp; Admission Fees:</b>				
422-01-00 Civic Center Rental Fees	49,358	50,000	47,000	50,000
422-02-00 City Pool Rental Fees	1,790	5,000	2,000	2,000
422-03-00 Pavilion Rental Fees	12,042	10,000	12,000	12,000
422-04-00 Field Rental Fees	17,846	15,000	15,000	15,000
422-05-00 Rec Center Rental Fees	12,301	12,000	15,000	13,000
422-06-00 Pool Fees - Non Resident	7,284	4,500	5,000	5,000
422-07-00 Pool Season Pass Fees	4,983	4,500	4,500	4,500
422-08-00 Recreation Program Fees	275,564	260,000	265,000	275,000
422-09-00 Drill Field Rental	5,675	8,000	8,000	8,000
422-10-00 Summer Camp Fees	51,591	50,000	50,000	50,000
422-12-00 EMS Training Class Fees	8,578	-	-	4,000
Rental & Admission Fees Subtotal	447,011	419,000	423,500	438,500

**City of League City, Texas**  
**General Fund**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Sales and Promotions:</b>				
423-01-00 Concessions - Parks	9,453	8,000	8,000	8,000
423-02-00 Vending Machine Sales	372	200	300	300
423-04-00 Swimming Lessons	29,827	30,000	30,000	30,000
Sales & Promotions Subtotal:	39,652	38,200	38,300	38,300
<b>Filing &amp; Miscellaneous:</b>				
424-01-00 Filing Fees	450	200	250	250
424-02-00 Plat Filing Fees	-	-	560	10
424-04-00 Ambulance Fees	528,479	650,000	475,000	600,000
424-05-00 Non-Resident Fees	105	-	-	-
424-06-00 Child Safety Fee	13,686	12,000	10,000	12,000
424-08-00 Plan/Plat Review Fee	91,111	80,000	50,000	45,000
424-09-00 Variance Request Fee	6,050	4,000	4,500	1,800
424-10-00 Rezoning Application Fee	7,400	9,000	5,000	6,000
424-11-00 Cell Tower App/Renewal	4,500	2,000	9,000	9,000
424-12-00 Special Use Permit/Zoning	7,000	5,000	5,000	5,000
Filing & Miscellaneous Subtotal:	658,781	762,200	559,310	679,060
<b>Other Miscellaneous Income:</b>				
425-01-00 Surplus Property Sales	25,492	30,000	12,000	15,000
425-02-00 Tax Certificates	630	1,000	-	-
425-03-00 Map Sales	304	500	100	100
425-04-00 Copy Machine Sales	20,228	20,000	21,000	22,000
425-05-00 Library Book Sales	6,451	5,500	7,500	7,500
425-07-00 Emer. Mgmt. Reimbursement	52,579	-	50,000	50,000
425-09-00 Proceeds from Lease	57,188	-	19,000	10,000
425-11-00 Sale of Right of Way	54,620	-	91,500	-
425-13-00 Zoning Verification Letter	507	-	500	500
Other Misc. Income Subtotal	217,999	57,000	201,600	105,100
<b>Other Miscellaneous Income:</b>				
427-01-00 Recycling Proceeds	60,000	60,000	60,000	60,000
427-12-00 Auto Task Force Proceeds	33,317	-	15,050	-
427-21-00 Traffic Enforcement Grant	11,188	-	-	-
427-22-00 Officer Training Grant	-	-	7,800	5,000
427-23-00 Tobacco Compliance Grant	8,000	4,000	4,000	4,000
427-25-06 Lone Star Library Grant	23,670	22,353	22,350	-
427-30-00 Bulletproof Vest Grant	19,429	-	2,500	2,500
427-42-00 DEA Overtime Reimb	20,886	-	5,000	5,000
427-44-00 FBI OT Reimbursements	14,010	-	-	-
427-47-00 FEMA Reimb - Hurricane	2,500,563	-	3,728,000	-
427-48-00 Fire Dept. Assistance Grant	75	-	4,340	4,000
427-55-00 Big League Dreams	-	237,626	237,630	252,530
Special Traffic Enforcement	-	-	-	300,000
TIRZ Bookkeeping	-	-	-	180,000
Miscellaneous Income Subtotal	2,691,138	323,979	4,086,670	813,030

**City of League City, Texas**  
**General Fund**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Interest & Gen Misc. Rev:				
428-02-00 Miscellaneous Income	66,923	10,000	43,800	45,000
Interest & Gen Misc Rev Subtotal	66,923	10,000	43,800	45,000
Miscellaneous Donations:				
429-17-00 Donations - Senior Citizens	2,327	-	2,500	-
429-28-00 Reimbursements	107,446	-	40,000	103,685
429-28-60 Reimb for Hurricane IKE	-	-	186,640	-
429-28-70 Public Safety Reimbursement	196,800	170,000	227,100	300,000
429-28-90 Reimb - Rebate Programs	5,446	-	9,000	10,000
Miscellaneous Donations Subtotal	312,020	170,000	465,240	413,685
Interest Income:				
555-00-00 Interest Income	125,100	700,000	180,000	200,000
555-07-00 Interest Income - EMS/Fire	1,616	-	-	-
555-09-00 Interest Income Texstar	561,295	-	-	-
Interest Income Subtotal	688,011	700,000	180,000	200,000
Carryover Balance:				
556-00-00 Carryover Balance	-	3,219,830	-	1,348,465
Carryover Balance Subtotal	-	3,219,830	-	1,348,465
Donations:				
571-03-00 Donations - EMS/Fire	11,967	10,000	10,000	7,500
Donations Subtotal:	11,967	10,000	10,000	7,500
Operating Transfers In:				
581-02-00 Transfer From W/WW	1,350,000	1,000,000	1,000,000	1,000,000
Operating Transfer In Subtotal	1,350,000	1,000,000	1,000,000	1,000,000
General Fund Revenues	<u>45,606,974</u>	<u>48,030,168</u>	<u>49,606,860</u>	<u>49,934,590</u>

**General Fund  
Expenditures  
FY 2010**

**Summary by Directorate:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Administration	2,483,260	2,669,302	2,981,545	2,999,514
Police	11,978,434	13,651,860	12,546,922	15,082,394
Finance	9,856,898	8,403,033	11,954,749	6,753,268
General Services	1,663,540	1,726,304	1,582,495	1,661,117
Land Management	2,071,707	3,137,446	2,866,943	3,392,896
Emergency Services	2,995,865	3,844,120	3,457,172	3,939,519
Parks & Cultural Services	5,915,296	6,354,874	6,278,616	6,844,400
Public Works	7,771,825	8,243,229	7,243,233	9,261,482
<b>Directorate Total</b>	<b>44,736,824</b>	<b>48,030,168</b>	<b>48,911,675</b>	<b>49,934,590</b>

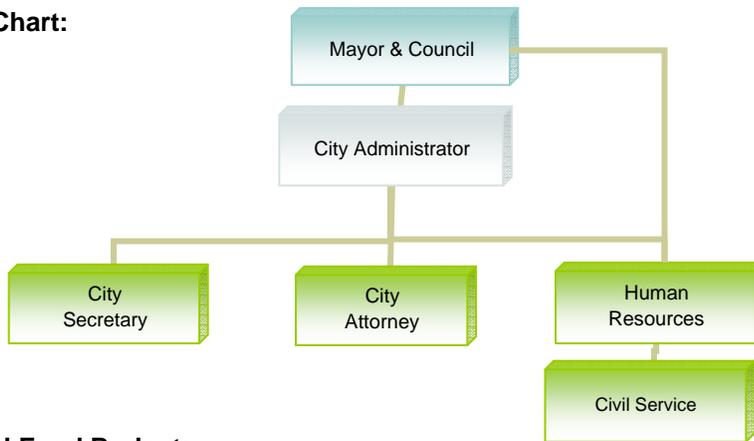
**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	24,232,209	27,676,868	25,614,455	29,116,366
Supplies	5,238,061	2,973,284	6,488,392	3,001,001
Repair & Maintenance	1,890,712	2,076,816	1,892,762	2,028,730
Services & Charges	8,234,721	10,316,728	9,492,658	11,188,676
Special Programs & Events	229,583	353,639	288,825	331,954
Capital Outlay	1,033,822	153,596	153,596	99,200
Transfers	3,877,719	4,479,237	4,980,987	4,168,663
<b>Directorate Total</b>	<b>44,736,824</b>	<b>48,030,168</b>	<b>48,911,675</b>	<b>49,934,590</b>

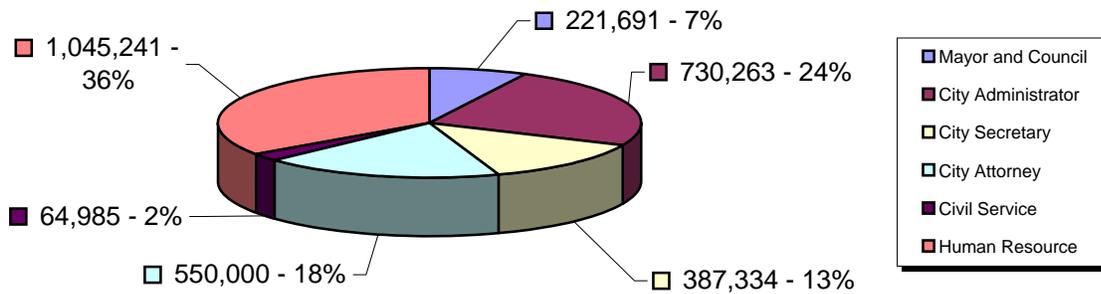
# General Fund Administration Directorate FY 2010

**Mission:** To serve the citizens of League City, by providing legal and operational support to city departments and to provide record keeping for city records.

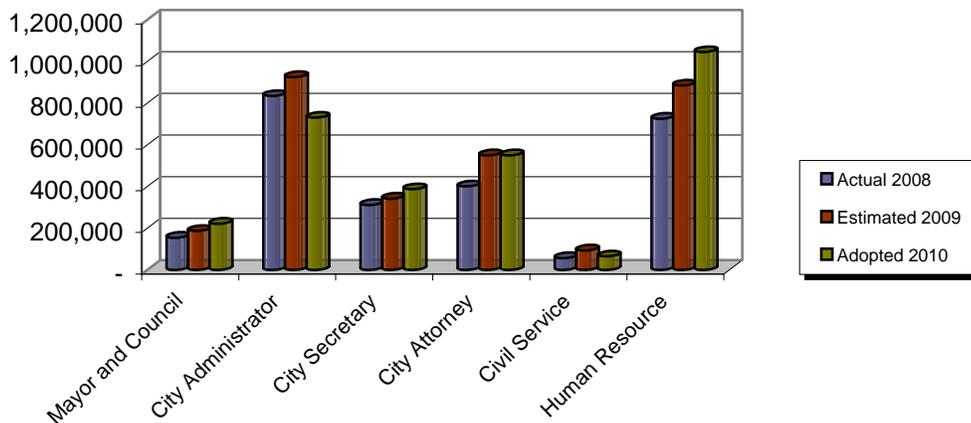
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**





# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank

**General Fund  
Administration Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Mayor and Council	154,402	226,048	186,868	221,691
City Administrator	834,486	663,619	924,728	730,263
City Secretary	311,263	394,407	341,733	387,334
City Attorney	400,739	402,400	550,000	550,000
Civil Service	56,793	35,017	93,400	64,985
Human Resource	725,578	947,811	884,816	1,045,241
<b>Directorate Total</b>	<b>2,483,260</b>	<b>2,669,302</b>	<b>2,981,545</b>	<b>2,999,514</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	1,411,608	1,358,795	1,555,464	1,569,644
Supplies	58,811	69,659	75,795	54,372
Repair & Maintenance	4,052	7,500	1,500	7,500
Services & Charges	912,388	1,115,048	1,262,586	1,269,398
Special Programs & Events	71,886	118,300	86,200	98,600
Capital Outlay	24,515	-	-	-
<b>Directorate Total</b>	<b>2,483,260</b>	<b>2,669,302</b>	<b>2,981,545</b>	<b>2,999,514</b>

**General Fund  
Administration Directorate  
FY 2010**

**Mayor & Council**

---

**MISSION/PURPOSE STATEMENT:**

To serve the Citizens of League City.

---

**ACTIVITY SUMMARY:**

The City of League City is a Home Rule City Operating under a Mayor and Council form of government. The powers of the municipal government and the administration of the business affairs of the city are conducted by the Mayor and Council. The seven member City Council is responsible for the policy making of the city. The Mayor and Council are elected to serve staggered 3 year terms.

---

**MAJOR BUDGETED ITEMS:**

- Mayor and Council monthly stipend.
- Memberships to various local, state and national municipal associations, Chambers of Commerce and coalitions.
- Travel and training at various state and national municipal official conferences, chamber luncheons, and other special events.
- Contingency funds for unanticipated or emergency expenditures.

**General Fund  
Administration Directorate  
FY 2010**

**Mayor & Council**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures</u>				
Personnel Services	7,899	5,416	6,616	6,699
Supplies	2,780	3,652	13,652	3,462
Services & Charges	121,348	184,680	141,600	182,430
Special Programs & Events	22,374	32,300	25,000	29,100
Department Total	154,402	226,048	186,868	221,691

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Mayor	1.00	1.00	1.00
Council	7.00	7.00	7.00
Total	8.00	8.00	8.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- The Mayor and Council Budget includes \$10,000 in services and charges for a facilitator for the spring and fall goal setting and prioritization workshops.
- The Special Events accounts budget has been lowered to be closer to actual spent on the events.

# General Fund Administration Directorate FY 2010

## City Administrator

---

### **MISSION/PURPOSE STATEMENT:**

To provide support and direction to staff; evaluate and ensure smooth and efficient day-to-day operations of the city; to assist the City Council in establishing and reaching their objectives for the city; and to be visible in the community and assist the citizens in better understanding the operations of the city.

---

### **ACTIVITY SUMMARY**

The City Administrator is appointed by the Mayor and confirmed by the City Council. The City Administrator is responsible to the Mayor and the City Council for the proper administration and operation of city departments and makes frequent reports to the Mayor and City Council about these matters. The City Administrator is the head of the administration directorate of the city and shall have supervision over all the department directors and employees.

---

### **FY 2009 ACCOMPLISHMENTS**

- Adopted Organizational Value Statements
  - Adopted Communication Policy
  - Redesigned website to facilitate better communication with citizens.
  - Hired City Utilities Director / Acting Public Works Director
- 

### **FY 2010 OBJECTIVES**

- Begin work on development of a performance based Financial Management Process including: Departmental Action Plans; Revised CIP Process; Long Range Financial Forecast & Strategies; Performance Budget including Performance Measures; Performance/Financial Reporting; Managing for Results and Financial and Performance Audits.
- Work toward the establishment of a strategic vision for League City.
- Reorganize municipal functions to improve management accountability and effectiveness.
- Recruit and develop a highly professional management team.

**General Fund  
Administration Directorate  
FY 2010**

**City Administrator**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	692,426	533,610	755,828	600,254
Supplies	25,424	11,610	11,360	11,610
Repair & Maintenance	4,052	1,500	1,500	1,500
Services & Charges	111,243	114,399	154,840	114,399
Special Programs & Events	1,340	2,500	1,200	2,500
Department Total	834,486	663,619	924,728	730,263

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
City Administrator	1.00	1.00	1.00
Executive Assistant	1.00	2.00	1.00
Executive Secretary	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00
Audio/Visual Technician	1.00	1.00	1.00
Call Center Operator	1.00	1.00	1.00
Director of Public Safety	1.00	0.00	0.00
Deputy City Administrator	1.00	0.00	0.00
Total	8.00	7.00	6.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- One position for the Executive Assistant was moved from Parks Recreation in 2009 and was removed from the FY 2010 Budget.
- The remainder of the services for City Administrator remained unchanged from the FY 2009 Budget.

**General Fund  
Administration Directorate  
FY 2010**

**City Secretary**

---

**MISSION/PURPOSE STATEMENT:**

To provide records management, quality agendas, organized and accurate election processes, timely process of open records requests, and responsible assistance to the Mayor and City Council members and the citizens of League City.

---

**ACTIVITY SUMMARY**

The City Secretary is appointed by Council along with all duties and compensations. The City Secretary has the authority to administer the oaths and is vested and charged with all the powers, rights and other duties conferred upon the position by the General Laws of Texas. The City Secretary is the official records keeper for the city and maintains the originals of all legal documents of the City; prepares and posts all meeting agendas; attends all City Council Meetings; administers municipal elections and processes all actions taken by Council.

---

**FY 2009 ACCOMPLISHMENTS**

- Public information requests received and processed in a timely manner.
  - Past Ordinances, resolutions and minutes scanned for more efficient research.
  - Archived hard copy documents stored off-site and destroyed per the State of Texas Law Library
- 

**FY 2010 OBJECTIVES**

- City Council Agenda electronically processed for access on the internet.
- Current ordinances not yet codified placed on the website for easy access.

**General Fund  
Administration Directorate  
FY 2010**

**City Secretary**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	227,895	300,757	267,383	300,284
Supplies	10,676	31,450	30,950	21,450
Repair & Maintenance	-	6,000	-	6,000
Services & Charges	72,692	56,200	43,400	59,600
Department Total	311,263	394,407	341,733	387,334

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
City Secretary	1.00	1.00	1.00
Records Supervisor	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00
Records Technician	1.00	0.00	0.00
Total	4.00	4.00	4.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments
- There is an increase in election expenses of \$4,000
- There is a decrease in computer and software due to a supplemental for the Electronic Agenda Software that was purchased in FY 2009

**General Fund  
Administration Directorate  
FY 2010**

**City Attorney**

---

**MISSION/PURPOSE STATEMENT:**

To provide legal advice to elected officials, Mayor, City Administrator and staff; to represent the city in legal matters, and oversee legal matters being handled by outside law firms assigned to the case through the Texas Municipal League (TML).

---

**ACTIVITY SUMMARY:**

The City Attorney is the chief legal advisor for the city. The City Attorney attends regular meetings, workshops and executive sessions of the City Council when requested. The City Attorney prepares legal opinions, ordinances, resolutions and reviews contracts and other documents upon the request of the Mayor, City Council or the City Administrator. The City Attorney represents the city during litigation, hearings and negotiations. The office also oversees the activities of consulting attorneys.

---

**FY 2010 SERVICE LEVEL OBJECTIVES:**

- Provide proper legal advice to administration and staff
- Identify and revise ordinances, contracts, documents, polices, practices and procedures that expose the city to potential liability.
- Provide the best possible representation during litigation
- Provide support to staff with regards to open records requests, contract and agreement review, council meeting agenda item preparation and any other requests made of the department.

**General Fund  
Administration Directorate  
FY 2010**

**City Attorney**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Supplies	1	1,700	-	-
Services & Charges	400,738	400,700	550,000	550,000
Department Total	<u>400,739</u>	<u>402,400</u>	<u>550,000</u>	<u>550,000</u>

Key Points of Adopted Budget:

- Increase in Attorney Fees for City Attorney and other Attorneys.

**General Fund  
Administration Directorate  
FY 2010**

**Civil Service**

---

**MISSION/PURPOSE STATEMENT:**

To facilitate and provide support to the Civil Service Commission

---

**ACTIVITY SUMMARY**

The Civil Service Commission is required by law (Chapter 143, Local Government Code) to secure efficient Fire and Police

---

**FY 2010 OBJECTIVES**

- To provide for attorneys, psychological evaluations, polygraphs and promotional testing for all Civil Service Personnel

**General Fund  
Administration Directorate  
FY 2010**

**Civil Service**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	666	1,857	800	1,825
Supplies	2,798	3,500	3,250	3,500
Services & Charges	53,329	29,660	89,350	59,660
Department Total	56,793	35,017	93,400	64,985

Key Points of Adopted Budget:

- There is an increase in the services and charges budget for Civil Service for an increase in attorney fees.

**General Fund  
Administration Directorate  
FY 2010**

**Human Resources**

---

**MISSION/PURPOSE STATEMENT:**

To provide quality services and support in employment, training, employee relations, benefits compensation and the safety for employees.

---

**ACTIVITY SUMMARY**

The Human Resources Department supports a comprehensive range of personnel needs, many of which are driven by evolving State and Federal legislation. The Human Resources Department develops and interprets policy; consults with all departments on personnel related issues; maintains employment practices consistent with applicable legislation; resolve employee concerns, grievances, and appeals; administers and resolves worker's compensation and unemployment issues and claims; provides training and development; and manages the city's insurance programs.

---

**FY 2009 ACCOMPLISHMENTS**

- Implementation and integration started for the new applicant tracking software to allow applicants to apply on-line.
  - HRIS System Implementation: HRIS is a comprehensive applicant/employee information module. HRIS is installed with the standard features generally associated with a fully integrated personnel management system. HRIS also provides comprehensive position control functionality, allowing the creation and modeling of budgets based on job
  - Maintained all applicant information and take individuals from the point of application to the interview through the hiring process automatically, creating an employee record for hired employees without duplicate data entry.
  - Renewed Healthcare Insurance Policy with a savings of \$1,000,000.
  - Implementation of the new Service Awards Program - awards are presented each December which include a letter from the City Administrator, Certificate for Years of Service and brochure of gift choices including commemorative and contemporary items.
  - Implemented the ADA Job Descriptions for each position within the city. Reduced ADA lawsuits, liability and on the job injuries.
  - Purchased new automated performance appraisal system implemented in the Spring.
  - New Training added in 2009 for the following: Customer Service, Sexual Harassment, Safety, Diversity, Policy Training/Implementation and Guidance and Labor Law Training
  - Implemented Wellness Week Seminars: Fundamentals of Nutrition and Physical Activity and Strategic Planning for Health Living.
  - Implemented Financial Week Seminars: Pre-Retirement Overview, Building your Financial Future and Financial Planning to Achieve your Goals and Dreams.
- 

**FY 2010 OBJECTIVES**

- Continue to foster working relationships with all customers, internal and external.
- Continue training city staff on important HR subjects and laws.
- Update and improve the city's Risk Management Program.
- Review and update city's Personnel Policies.
- Implement Career Navigator and tie to the City's Value Statements.
- Continue to automate Human Resource Services.
- Create a Safety Program with incentives that will reduce injuries and accidents.
- Conduct a comprehensive review and survey of the Compensation Plan and update where applicable.
- Implement a new Performance Evaluation System.

**General Fund  
Administration Directorate  
FY 2009**

**Human Resources**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
<i>Personnel Services</i>	482,722	517,155	524,837	660,582
<i>Supplies</i>	17,132	17,747	16,583	14,350
<i>Services &amp; Charges</i>	153,038	329,409	283,396	303,309
<i>Special Programs &amp; Events</i>	48,171	83,500	60,000	67,000
<i>Capital Outlay</i>	24,515	-	-	-
Department Total	725,578	947,811	884,816	1,045,241

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Human Resources Manager	1.00	1.00	1.00
Human Resources Representative	1.00	1.00	1.00
Compensation/Employee Relations Mgr	1.00	1.00	1.00
Human Resources Assistant	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
City Hall Receptionist/HR Assistant	1.00	1.00	1.00
Office Assitant	1.00	1.00	1.00
Total	8.00	8.00	8.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departmental budgets.
- Increase in Personnel Cost to unfreeze positions that were frozen in FY 2009
- The majority of the Human Resources budget was decreased from the 2009 request to be closer to acutal dollars spent.

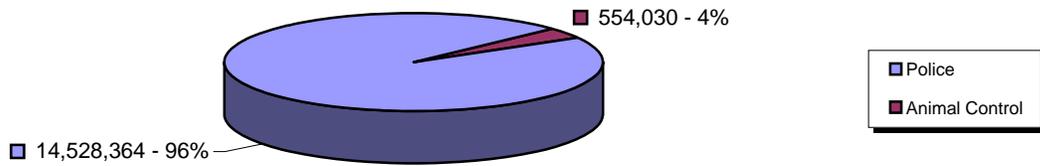
# General Fund Police Directorate FY 2010

**Mission:** To serve the citizens of League City by ensuring a safe living and working environment by protecting life and property; to provide enforcement for all city laws.

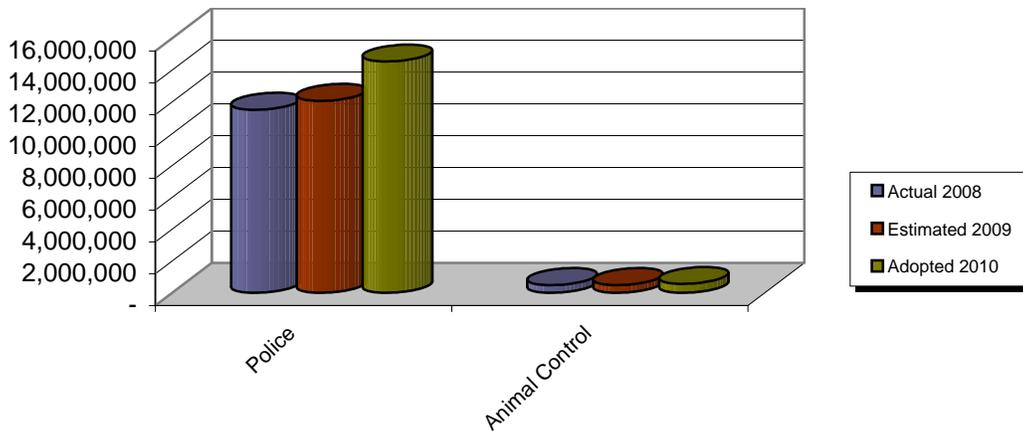
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**



**General Fund  
Police Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Police	11,495,655	13,127,117	12,064,130	14,528,364
Animal Control	482,779	524,743	482,792	554,030
<b>Directorate Total</b>	<b>11,978,434</b>	<b>13,651,860</b>	<b>12,546,922</b>	<b>15,082,394</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	10,613,179	11,904,188	10,829,023	12,929,512
Supplies	537,856	607,857	589,874	727,764
Repair & Maintenance	419,490	404,986	397,370	571,179
Services & Charges	298,112	563,478	559,304	737,634
Special Programs & Events	13,646	17,755	17,755	17,105
Capital Outlay	96,151	153,596	153,596	99,200
<b>Directorate Total</b>	<b>11,978,434</b>	<b>13,651,860</b>	<b>12,546,922</b>	<b>15,082,394</b>

# General Fund Police Directorate FY 2010

## Police Department

---

### MISSION/PURPOSE STATEMENT:

The League City Police Department is devoted to protecting life, property and individual liberties while enhancing the quality of life. To achieve these ends, we are committed to forming and promoting practical partnerships with each other and those we serve.

---

### ACTIVITY SUMMARY

The Police Department is charged with balancing multiple responsibilities that are necessary to provide the citizens of League City with a safe community. The Department enforces violations of federal, state and local statutes within the city and maintains order while protecting the constitutional rights of all citizens. Furthermore, each bureau of the Department engages in problem solving and/or community education.

---

### FY 2009 ACCOMPLISHMENTS

- CAMSTAT, the Department's service delivery model was initiated and completed in two beats, beats number 5 and 8. This consisted of consultation, adaptation, and mobilization phases. The State portion, or criminal statistics have recently been implemented using the Crime Analyst Officer and CID personnel by utilizing new software for crime trends, crime reporting, and statistical data made available to Beat Officers.
  - As a host agency for OSSI, three (3) new cities were added to the consortium, Friendswood Police Department, Alvin Police Department and LaPorte Police Department. The addition of more agencies is an invaluable tool in addressing crime issues by sharing of information.
  - Designed and implemented a new Performance Improvement Plan (PIP) for employees.
  - Created a Lead Detention Officer and Lead Communicators to improve operations and accountability in both the Jail and Communications.
- 

### FY 2010 OBJECTIVES

- The department will continue to strive to implement the CAMSTAT delivery model throughout 2010. Currently, beats 3 and 7 are in the early stages of the consultation phase of CAMSTAT. Two more beats will be selected for the consultation phase after beats 3 and 4 have completed this phase. By the end of fiscal year 2010, six (6) out of eight (8) beats should have completed CAMSTAT implementation.
- The department is taking steps to merge its OSSI system with Galveston County Sheriff's Departments OSSI system to make a regional system for Galveston and Southern Harris County. This will greatly improve the ability to share information and provide further capabilities in addressing crime.
- Detention Officers will be cross trained as Call Takers, and at least 50% of the Detention Officers will be certified as Intoxilyzer Operators. Cross training as Call Takers will provide relief to Communicators and reduce overtime. Certifications as Intoxilyzer Operators will increase efficiency in the Jail involving DWI arrests by having an Intoxilyzer Operator readily available.

**General Fund  
Police Directorate  
FY 2010**

**Police**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
<i>Personnel Services</i>	10,225,307	11,453,289	10,420,777	12,466,093
<i>Supplies</i>	502,830	578,973	560,288	693,680
<i>Repairs &amp; Maintenance</i>	396,992	384,230	376,614	549,244
<i>Services &amp; Charges</i>	271,904	539,274	535,100	703,042
<i>Special Programs &amp; Events</i>	13,646	17,755	17,755	17,105
<i>Capital Outlay</i>	84,976	153,596	153,596	99,200
Department Total	11,495,655	13,127,117	12,064,130	14,528,364

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Chief of Police	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	1.00
Captain	3.00	3.00	3.00
Lieutenant	6.00	7.00	7.00
Sergeant	15.00	15.00	15.00
Police Officer	77.00	79.00	82.00
Breath & Alcohol Tech Supervisor	0.00	1.00	1.00
Telecommunicator Coordinator	1.00	1.00	1.00
Lead Telecommunicators	4.00	4.00	4.00
Telecommunicators	12.00	12.00	12.00
Evidence / Property Manager	1.00	1.00	1.00
Evidence Clerk	1.00	1.00	1.00
Detention Officer	8.00	8.00	8.00
Records Supervisor	1.00	1.00	1.00
Records Technician	2.00	2.00	2.00
Clerk II	1.00	3.00	3.00
Specialized Tech Manager	1.00	1.00	1.00
Information Technology Specialist	0.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00
Courier	1.00	1.00	1.00
Crossing Guards (Seasonal)	1.25	1.25	0.00
Office Assistant	1.00	0.00	0.00
Total	140.25	146.25	148.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Police related IT software has been moved from the Information Technology Department to the Police Department.
- Three (3) new Police Officer positions were funded for 6 months to the 2010 Budget
- Crossing Guards were removed from the budget, the program is now being handled by Clear Creek I.S.D.
- Funding for new MDC's with air cards and software for all police vehicles.
- Increase in Motor Pool Lease Fees charged to the departments. Motor Pool Fund was implemented in FY 2009 at 50% has been increased to 75% funded for 2010.

**General Fund  
Police Directorate  
FY 2010**

**Animal Control**

---

**MISSION/PURPOSE STATEMENT:**

To provide humane education to the public, promote responsible pet ownership, and humane treatment of all animals. To provide the enforcement of city ordinances and State laws pertaining to animals and the welfare of the Citizens of League City.

---

**ACTIVITY SUMMARY**

The Animal Control Department is responsible for the enforcement of Federal, State and local laws for wildlife and domestic animals within our city. The department operates and maintains the Animal Care and Adoption Center which offers education programs as well as adoptions of animals.

---

**FY 2009 ACCOMPLISHMENTS**

- The Animal Shelter expansion was completed, and the existing building was repainted. The "stray hold" animals were moved to the expansion which allowed the existing building to be used for adoptions.
  - Animal placement through adoptions went from 72% to 77%, and this resulted in a decrease of euthanasia cases from 28% to 23%. The State average for municipal shelters is placement of 10% to 20% and euthanasia of 80% to 90%.
  - Continued staff's professional development by having (2) officers attend training for "Shelter Operation; three (3) officers completed their Euthanasia Technician Certification; and four (4) officers attended the Lone Star Animal Welfare Conference.
- 

**FY 2010 OBJECTIVES**

- Complete shelter improvements which includes the installation of fencing to isolate the "stray hold" kennels; the installation of a sound system; and the conversion of a storage room for pet adoptions.
- Increase the service provided in adoption cases by providing heartworm tests, feline leukemia test, and vaccines to adoptable shelter pets.
- Increase public presentations by 25% for fiscal year 2010.
- Increase animal placement of animals from 77% to 80% while decreasing euthanasia from 23% to 20%.

**General Fund  
Police Directorate  
FY 2010**

**Animal Control**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Personnel Services	387,872	450,899	408,246	463,419
Supplies	35,026	28,884	29,586	34,084
Repairs & Maintenance	22,498	20,756	20,756	21,935
Services & Charges	26,209	24,204	24,204	34,592
Capital Outlay	11,175	-	-	-
<b>Department Total</b>	<b>482,779</b>	<b>524,743</b>	<b>482,792</b>	<b>554,030</b>

Personnel: (Full Time Equivalent)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Animal Control Superintendent	1.00	1.00	1.00
Animal Control Supervisor	1.00	1.00	1.00
Animal Control Officers	6.00	6.00	6.00
Office Assistant	1.00	1.00	1.00
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Increase of \$12,000 to the Animal Control budget which is offset by a revenue to correctly allocate funds between the operating budget and their donation fund.

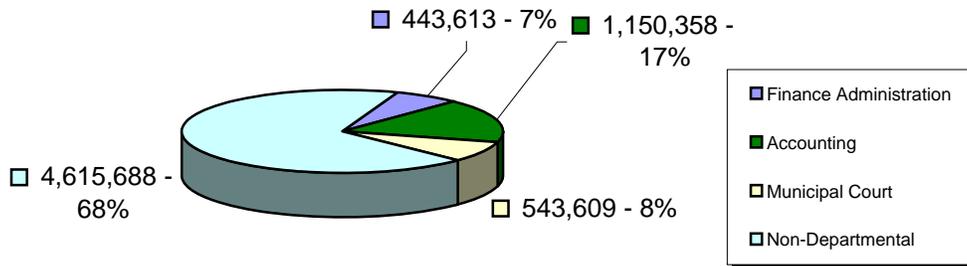
# General Fund Finance Directorate FY 2010

**Mission:** To provide sound fiscal management in compliance with established fiscal policies and procedures; to maximize the use of financial resources for collection and disbursement; to communicate fiscal condition of the City to Staff, the City Administrator, elected officials and the public; and to provide the City with an expeditious, equitable and impartial court system.

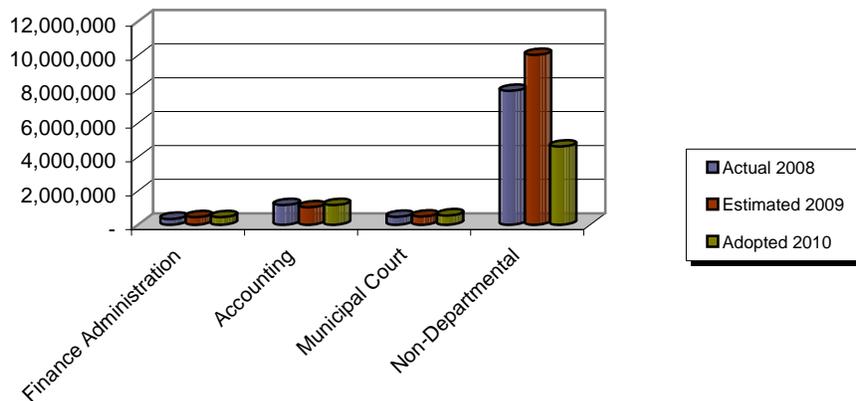
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**



**General Fund  
Finance Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Finance Administration	339,312	451,270	437,652	443,613
Accounting	1,158,384	1,240,507	1,018,045	1,150,358
Municipal Court	458,675	509,372	483,654	543,609
Non-Departmental	7,900,527	6,201,884	10,015,398	4,615,688
<b>Directorate Total</b>	<b>9,856,898</b>	<b>8,403,033</b>	<b>11,954,749</b>	<b>6,753,268</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	2,232,175	2,269,562	2,261,052	1,395,691
Supplies	2,437,883	38,285	3,632,779	69,560
Repair & Maintenance	61,489	7,750	47,700	2,500
Services & Charges	1,242,239	1,601,049	1,025,231	1,109,704
Special Programs & Events	5,393	7,150	7,000	7,150
Transfers	3,877,719	4,479,237	4,980,987	4,168,663
<b>Directorate Total</b>	<b>9,856,898</b>	<b>8,403,033</b>	<b>11,954,749</b>	<b>6,753,268</b>

**General Fund  
Finance Directorate  
FY 2010**

**Finance Administration**

---

**MISSION/PURPOSE STATEMENT:**

To provide fiscal control and guidance for all financial transactions of the city while complying with applicable local, state and federal regulations.

---

**ACTIVITY SUMMARY**

Finance Administration manages and directs the activities with oversight of Accounting, Municipal Court, Utility Billing, Debt Service and the city Non-Departmental operations. Finance Administration supports and promotes the organizational strategies of the city; prepares the annual city budget in conjunction with the Mayor's and City Administrator's Office; maintain adherence to budgeted appropriations; administer and interpret fiscal policies and procedures in support of city operations; provide capital project reporting; prepare and submit agenda items for Council consideration; aid, support and assist other city departments to provide services in an effective and efficient manner and to provide clear, direct, open and honest communication.

---

**FY 2009 ACCOMPLISHMENTS**

- Obtained the Government Finance Officers Association's Distinguished Budget Presentation Award for the 2nd consecutive year.
  - Issued \$37.2 million in Utility Revenue Bonds for construction of the Southwest Water Reclamation Facility.
  - Coordinated improvements for the management of Utility Billing operations.
  - Initiated budgetary controls for capital projects.
  - Maintained the city's credit rating with S&P at AA/Stable.
- 

**FY 2010 OBJECTIVES**

- Submit the FY 2010 Budget for the Government Finance Officers Association's Distinguished Budget Presentation Award.
- Provide detailed project reporting with reconciliation of bond balances.
- Continue to improve the budget preparation process.
- Internally evaluate the water and sewer rate structure.
- Develop Long term Financial Planning in conjunction with 5-10 year capital project planning.
- Implement performance measures as part of the budget process.
- Review/rewrite policies and procedures governing a number of Utility Billing functions.

**General Fund  
Finance Directorate  
FY 2010**

**Finance Administration**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	296,952	375,978	368,698	396,478
Supplies	14,465	13,300	11,204	5,500
Services & Charges	27,896	61,992	57,750	41,635
Department Total	<u>339,312</u>	<u>451,270</u>	<u>437,652</u>	<u>443,613</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Finance	1.00	1.00	1.00
Budget / Investment Officer	1.00	1.00	1.00
Budget Analyst	0.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
Total	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments
- The department budget has been reduced due to the elimination of some training and travel as well as the elimination of some contracts for financial services.

**General Fund  
Finance Directorate  
FY 2010**

**Accounting**

---

**MISSION/PURPOSE STATEMENT:**

To maximize the use of financial resources by creating a more efficient system to facilitate the transactions involving the collection, disbursement, and reporting of city funds; and to maintain an efficient system of billing and collecting of city funds.

---

**ACTIVITY SUMMARY**

The Accounting Department is responsible for the disbursement of all city funds, including payroll; maintains the city's financial records; provides management with monthly financial reports; processes payments for water bills and all other monies associated with city services.

---

**FY 2009 ACCOMPLISHMENTS**

- Receipt of the Certificate of Achievement for Excellence in Financial Reporting for the 26th consecutive year.
  - Development of a program for electronic depositing of city funds. Images of checks are electronically sent to the bank instead of actual check copies to ensure more timely credit of funds to the city's bank account.
  - Development of a program for electronic storage of all financial reports and other related documents.
- 

**FY 2010 OBJECTIVES**

- Utilization of extended reporting software and Qrep to assist with generating financial data for the Comprehensive Annual Financial Report.
- Implementation of a time and attendance software to facilitate hours entry for all employees.
- Utilization of electronic file processing for child support payments and other ACH vendor payments.

**General Fund  
Finance Directorate  
FY 2010**

**Accounting Department**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	666,812	671,617	631,675	698,985
Supplies	13,562	11,435	11,025	50,510
Services & Charges	478,011	557,455	375,345	400,863
Department Total	1,158,384	1,240,507	1,018,045	1,150,358

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Controller	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00
Tax / Revenue Supervisor	1.00	1.00	1.00
Payroll Accountant	1.00	1.00	1.00
Accounts Payable Specialist	2.00	2.00	2.00
Senior Accountant	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Accounts Receivable Clerk	2.00	2.00	2.00
Grant/CIP Accountant	1.00	0.00	0.00
Total	11.00	10.00	10.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Revenue Collections Department has been merged into the Accounting Department for FY 2010
- Time Attendance Software was approved as a supplemental request for the Accounting Department at \$43,000.
- Professional Fees were reduced due to the county collecting the property taxes for the city. We no longer need the delinquent tax attorney fees because the county will handle all the collection process.

**General Fund  
Finance Directorate  
FY 2010**

**Municipal Court**

---

**MISSION/PURPOSE STATEMENT:**

To provide the City of League City with an expeditious, equitable and impartial court system which will administer the laws that govern its citizens while adhering to the established philosophies of integrity and justice in order to preserve the high quality of life by ensuring compliance with city ordinances, penal and traffic laws.

---

**ACTIVITY SUMMARY**

The Municipal Court has jurisdiction within the territorial limits of the city in all criminal cases and violations of ordinances of the city. The courts are presided over by Municipal Judges who are appointed by the City Council. The administrative functions of the court are performed by a Court Administrator and Deputies as created by ordinance and are appointed by City Council.

---

**FY 2009 ACCOMPLISHMENTS**

- Implemented the SETCIC warrant system with Harris County.
  - All staff members completed continuing education provided by the Texas Municipal Courts Education Center.
- 

**FY 2010 OBJECTIVES**

- Explore implementation of jail video arraignments.
- Continue to provide and encourage education and training of court staff to increase level of expertise and proficiency.
- Assist court staff in obtaining the levels of Court Clerk Certification.
- Municipal Court Software conversion to take place.

**General Fund  
Finance Directorate  
FY 2010**

**Municipal Court**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	423,107	474,782	457,284	510,369
Supplies	19,602	13,550	10,050	13,550
Repairs & Maintenance	760	1,000	600	750
Services & Charges	15,205	20,040	15,720	18,940
Department Total	<u>458,675</u>	<u>509,372</u>	<u>483,654</u>	<u>543,609</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Municipal Court Judge - (2 Part Time)	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00
Senior Deputy Court Clerk	1.00	1.00	1.00
Deputy Court Clerk	3.00	4.00	4.00
Warrant Coordinator	1.00	1.00	1.00
Warrant Clerk	1.00	0.00	0.00
Total	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.

**General Fund  
Finance Directorate  
FY 2010**

**Non-Departmental**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	845,305	747,185	803,395	(210,141)
Supplies	2,390,255	-	3,600,500	-
Repairs & Maintenance	60,729	6,750	47,100	1,750
Services & Charges	721,126	961,562	576,416	648,266
Special Programs & Events	5,393	7,150	7,000	7,150
Transfers To	3,877,719	4,479,237	4,980,987	4,168,663
Department Total	<u>7,900,527</u>	<u>6,201,884</u>	<u>10,015,398</u>	<u>4,615,688</u>

**Key Points of Adopted Budget**

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Lowered the amount in termination pay
- Increase in insurance for retirees
- Decrease in professional fees due to removal of technology review and analysis for \$150,000
- Actual 2008 and Estimated 2009 for supplies are related to Hurricane Ike and therefore are not budgeted for in FY 2010.
- Transfers as follows:
  - Transfer Tax Increment - \$1,697,403
  - Transfer to 4B - \$1,971,260
  - Transfer to Capital Improvement Projects - \$500,000



# LEAGUE CITY

---

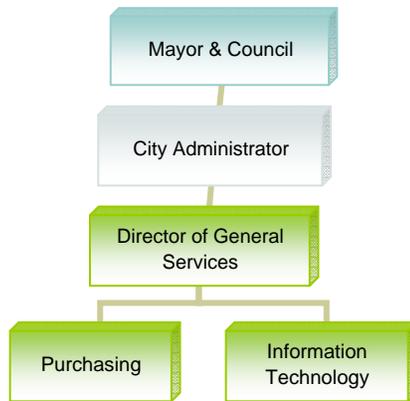
T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank

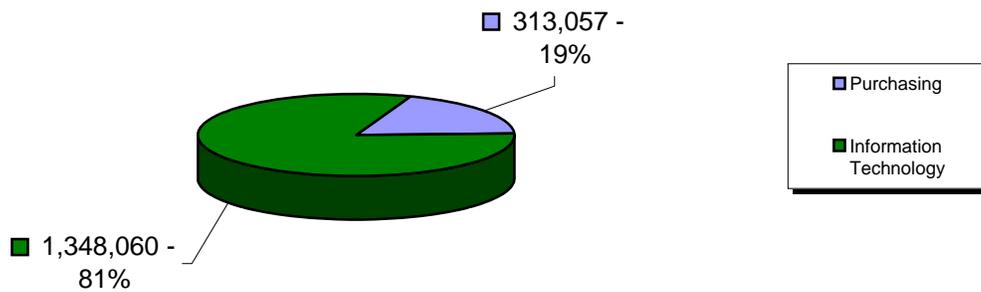
# General Fund General Services Directorate FY 2010

**Mission:** To provide general support to all city departments through efficient and effective purchasing policies and procedures along with timely and efficient technology support.

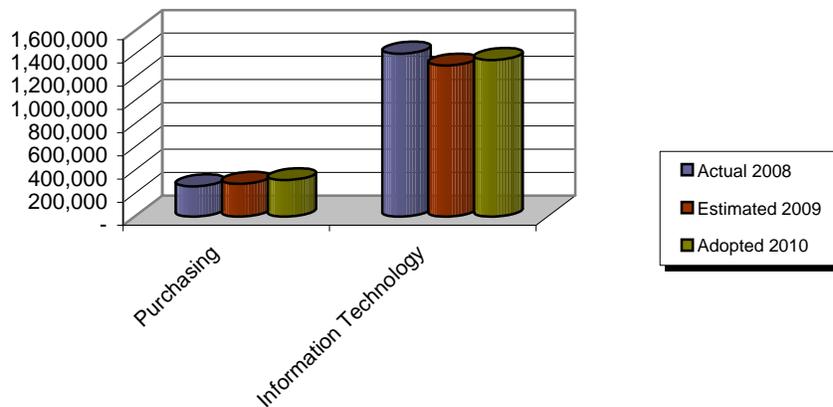
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**



**General Fund  
General Services Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Purchasing	260,362	294,174	281,640	313,057
Information Technology	1,403,178	1,432,130	1,300,855	1,348,060
<b>Directorate Total</b>	<b>1,663,540</b>	<b>1,726,304</b>	<b>1,582,495</b>	<b>1,661,117</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	730,167	787,564	687,664	827,387
Supplies	154,631	234,214	224,100	282,899
Repair & Maintenance	14,784	36,445	30,445	28,339
Services & Charges	601,287	668,081	640,286	522,492
Capital Outlay	162,671	-	-	-
<b>Directorate Total</b>	<b>1,663,540</b>	<b>1,726,304</b>	<b>1,582,495</b>	<b>1,661,117</b>

**General Fund  
General Services Directorate  
FY 2010**

**Purchasing**

---

**MISSION/PURPOSE STATEMENT:**

To procure goods and services that provide the best value to the City of League City within legal guidelines established by the City Council and the State of Texas.

---

**ACTIVITY SUMMARY**

The Purchasing Department has the responsibility for the orderly procurement of all materials, supplies and services for the city. Duties include the preparation and review of bid specifications, preparation of purchase orders, coordination of departmental requests for materials and supplies, and maintenance of a vendor list and suppliers of various items used in daily operations.

---

**FY 2009 ACCOMPLISHMENTS**

- Updated the Purchasing Manual
  - Increased vendor responses to formal bids by posting bids on the city's website and utilizing the vendor application
  - Expanded the Procurement Card Program which reduced overhead and increased bank rebates.
- 

**FY 2010 OBJECTIVES**

- Establish effective training for city employees on Purchasing Policies and Procedures.
- Continue to manage the Procurement Card Program.
- Promote the use of more interlocal and cooperative purchases.
- Continue to develop a Contract Management Program.

**General Fund  
General Services Directorate  
FY 2010**

**Purchasing**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	233,644	264,140	255,040	275,794
Supplies	13,716	12,999	10,000	21,399
Services & Charges	13,003	17,035	16,600	15,864
Department Total	260,362	294,174	281,640	313,057

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of General Services	1.0	1.0	1.0
Contract Administrator	1.0	1.0	1.0
Buyer	1.0	1.0	1.0
Total	3.00	3.00	3.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Supplemental request was approved for procurement card software that will interface with our current accounting system in the amount of \$15,000

**General Fund  
General Service Directorate  
FY 2010**

**Information Technology**

---

**MISSION/PURPOSE STATEMENT:**

To provide timely and efficient systems support to all departments through the maximization of technological capabilities; provide effective training and standardization of hardware and software components, and provide strategic planning for future systems direction and support.

---

**ACTIVITY SUMMARY**

The Information Technology department oversees all city technology operations. The department is responsible for providing technical guidance and direction for IT services; oversees system design and development; manages and maintains a city-wide network system, the IBM iSeries, Internet access and the city-wide VoIP telephone system.

---

**FY 2009 ACCOMPLISHMENTS**

- Continued replacement of desktop PC's to keep up with current technology
  - Established off-site secure data center for co-location
  - Completed the conversion to the new access control system in City Hall, PD, Fire Stations and the Drill Field.
- 

**FY 2010 OBJECTIVES**

- Move the OSSI network (PD) to be a separate network from the rest of the City.
- Upgrade telephone system to the latest version to ensure continued maintenance coverage
- Solidify relationship with Galveston County for resource and knowledge sharing.

**General Fund  
General Services Directorate  
FY 2010**

**Information Technology**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	496,523	523,424	432,624	551,593
Supplies	140,915	221,215	214,100	261,500
Repair & Maintenance	14,784	36,445	30,445	28,339
Services & Charges	588,285	651,046	623,686	506,628
Capital Outlay	162,671	-	-	-
Department Total	1,403,178	1,432,130	1,300,855	1,348,060

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Information Technology Manager	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00
Information Technology Specialist	6.00	5.00	5.00
Total	8.00	7.00	7.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Moved Police Department related software to Police Budget
- Supplemental request include upgrade the current VoIP phone system for \$120,000

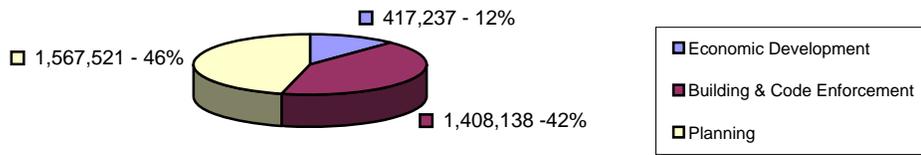
# General Fund Land Management Directorate FY 2010

**Mission:** To provide excellent customer service and consistent policy recommendations that guide the physical, economic and social growth of League City to achieve a better quality of life as established by the citizens' vision of the community; and to ensure the health, safety and well being of citizens through diligent application of Building Codes and City Ordinances.

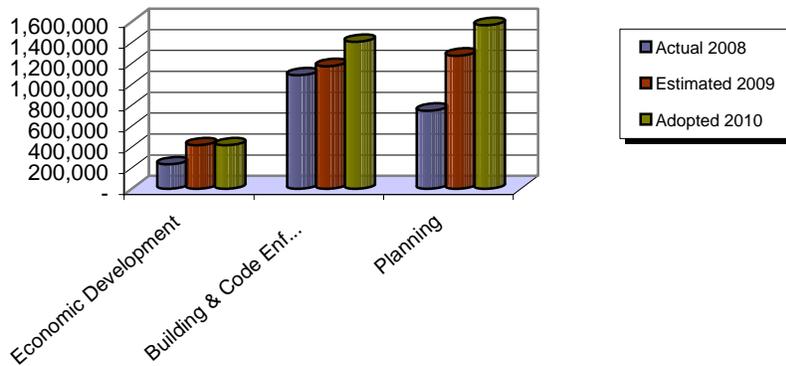
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**



**General Fund  
Land Management Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Economic Development	235,864	464,263	418,219	417,237
Building & Code Enforcement	1,087,516	1,364,718	1,174,117	1,408,138
Planning	748,327	1,308,465	1,274,607	1,567,521
<b>Directorate Total</b>	<b>2,071,707</b>	<b>3,137,446</b>	<b>2,866,943</b>	<b>3,392,896</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	1,626,042	2,364,170	2,087,896	2,427,950
Supplies	58,919	59,764	46,760	40,014
Repair & Maintenance	44,857	42,778	41,778	45,476
Services & Charges	341,889	670,734	690,509	879,456
<b>Directorate Total</b>	<b>2,071,707</b>	<b>3,137,446</b>	<b>2,866,943</b>	<b>3,392,896</b>

**General Fund  
Land Management Directorate  
FY 2010**

**Economic Development**

---

**MISSION/PURPOSE STATEMENT:**

To utilize responsible, well-planned methods to reduce the tax burden on League City citizens by working with economic development allies to diversify and expand the tax base through increased investment creating new or retained jobs.

---

**ACTIVITY SUMMARY**

The City of League City Economic Development Department has the responsibility to encourage local business investment by primary employers- those businesses that export a majority of their products or services from the area and import new money back into our community; work with the retention and expansion of existing businesses; work with local entrepreneurs to create new business ventures and locate retail businesses, restaurants, and other local consumer services by providing community information and assisting the development permitting process.

---

**FY 2009 ACCOMPLISHMENTS**

- Coordinated necessary steps to obtain legislative authority from the State of Texas to create the League City Municipal Improvement District. The district includes all commercially zoned areas in the City. It's function is to provide supplemental services and improvements that will encourage additional economic investment in the District.
  - Secured the location of the corporate headquarters of a regional banking facility and the expansion of an international based engine repair business.
  - Developed and initiated a new marketing program to encourage potential new business investment in League City.
- 

**FY 2010 OBJECTIVES**

- Provide public resources to encourage the construction of needed additional Class A office space in League City.
- Attract additional commercial development along the League City Parkway corridor from the Union Pacific Railroad to SH 146
- Encourage new commercial investment in the Main Street corridor from IH 45 to the intersection of FM 518, FM 2094 and FM 270
- Utilize tools provided by the League City Improvement District to stimulate additional commercial investment in properties located within the district.

**General Fund  
Land Management Directorate  
FY 2010**

**Economic Development**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	173,912	248,952	225,569	255,606
Supplies	1,546	1,705	1,550	1,705
Services & Charges	60,406	213,606	191,100	159,926
<b>Department Total</b>	<b>235,864</b>	<b>464,263</b>	<b>418,219</b>	<b>417,237</b>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Economic Development Coordinator	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00
Grant Specialist	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

Key Points of Proposed Budgets:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Includes \$70,000 for a Marketing Plan
- Includes \$35,100 for business incentives

**General Fund  
Land Management Directorate  
FY 2010**

**Building and Code Enforcement**

---

**MISSION/PURPOSE STATEMENT:**

To ensure the health, safety and well-being of all people who live, work or visit the City of League City through diligent application of the building codes and city ordinances.

---

**ACTIVITY SUMMARY**

The Building and Code Enforcement Department provides permitting, inspection and code enforcement services for new construction as well as existing structures and substandard structures. In addition, the Building and Code Enforcement Department permits and inspects the erection of signs, homes and businesses, as well as the licensing of contractors.

---

**FY 2009 ACCOMPLISHMENTS**

- Updated Chapter 22 of the city code of ordinances.
  - Adopted 2006 ICC Codes.
  - 4 employees received certification as State Licensed Code Enforcement Officers.
  - 3 employees received CFM certifications
  - 2 ICC Plumbing Inspector Certifications and 1 ICC Residential Building Inspector Certifications were received.
  - Shellside, CDBG cleanup project completed.
  - Removal of the Marina Del Sol Apartments through negotiations with the bank that controlled interest for the property.
  - Conducted multiple town and contractor meetings as a result of Hurricane Ike.
- 

**FY 2010 OBJECTIVES**

- Update the Floodplain Ordinance.
- Continue to train inspectors that currently do not hold a State of Texas Plumbing Inspector Certification.
- Have all current Inspectors trained and certified as Code Enforcement Officers.
- Improve community relations through construction workshops with citizens, builders and contractors.
- Improve all current customer service levels through the use of new software.
- Work with Engineering and the Grant Writer to correct drainage issues that cause homes to flood and have the homes removed from the repetitive loss list. Several homes are currently being flooded and they are not even in an identified flood hazard area.
- Create a position for Sign Inspector to allow the city to collect sign renewal fees.

**General Fund  
Land Management Directorate  
FY 2010**

**Building and Code Enforcement**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	864,006	1,186,611	1,026,839	1,238,393
Supplies	37,254	44,549	32,700	29,049
Repairs & Maintenance	44,857	42,778	41,778	45,476
Services & Charges	141,399	90,780	72,800	95,220
Department Total	<u>1,087,516</u>	<u>1,364,718</u>	<u>1,174,117</u>	<u>1,408,138</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Building Official	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Plan Reviewer	1.00	1.00	1.00
Building Inspector	8.00	9.00	9.00
Code Enforcement Officer	2.00	1.00	1.00
Code Enforcement Officer - Part Time	0.50	0.50	0.50
Clerk II	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00
Total	<u>17.50</u>	<u>17.50</u>	<u>17.50</u>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Administrative Technicians to Clerk II
- Includes increase to Motor Pool Lease Fees for increasing the funding of the Motor Pool Fund from 50% in 2009 to 75% in 2010.

**General Fund  
Land Management Directorate  
FY 2010**

**Planning Department**

---

**MISSION/PURPOSE STATEMENT:**

To provide excellent customer service and consistent policy recommendations that guide the physical, economic and social growth of League City to achieve a better quality of life as established by the citizens' vision of the community.

---

**ACTIVITY SUMMARY**

The Planning Department is responsible for coordinating the review of residential subdivisions and commercial development, providing professional staff support to the Planning and Zoning Commission, Zoning Board of Adjustments and the Historic District Commissions; identifying short-term and long-range impacts of planning decisions; developing and maintaining the comprehensive plan; and coordinating special studies relative to the current and future growth and development of League City.

---

**FY 2009 ACCOMPLISHMENTS**

- Completion of Zoning Ordinance Amendments for hotels.
  - Enactment of policies and procedures for Planning & Zoning Commission.
  - Creation of a more user-friendly staff report with the incorporation of comprehensive data for infrastructure capacity.
  - Amendment to Parks and Open Space Master Plan for hike and bike trails (Hike and bike Trails Plan forthcoming).
  - Completion of Alternatives Analysis Study for a Commuter Rail Station in League City.
  - Creation of electronic filing system to eliminate the need for physical storage and enable various departments to share files.
- 

**FY 2010 OBJECTIVES**

- Complete implementation of "Streamlined Procedures for a Sustainable Community" project (funding for software requests forthcoming)
- 50 percent completion of comprehensive Plan Updates.
- Help facilitate Water and Wastewater Master Plan Updates so that they are in line with the Comprehensive Plan Updates
- Secure site for Commuter Rail Station
- Establish quarterly growth profile updates
- Coordinate with Finance to institute automatic billing for annual cell tower license renewals.
- Establish of Neighborhood Academy.
- Ensure that League City citizens participate to get an accurate count for the census.

**General Fund  
Land Management Directorate  
FY 2010**

**Planning Department**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	588,124	928,607	835,488	933,951
Supplies	20,119	13,510	12,510	9,260
Services & Charges	140,084	366,348	426,609	624,310
Department Total	<u>748,327</u>	<u>1,308,465</u>	<u>1,274,607</u>	<u>1,567,521</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Planning & Development	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00
Planner	3.00	3.00	3.00
Permit Coordiniator	1.00	1.00	1.00
Planning Technician	2.00	2.00	2.00
Administrative Technician	1.00	1.00	1.00
Arborist	0.00	1.00	1.00
Total	11.00	12.00	12.00

Key Points of Proposed Budgets:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Includes a \$300,000 for a Comprehensive and Main Street Master Plan.

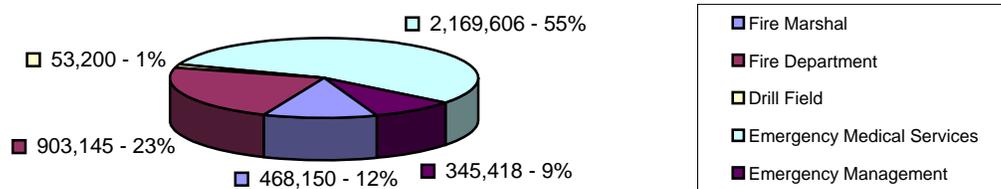
# General Fund Emergency Services Directorate FY 2010

**Mission:** To provide services ensuring a safe living and working environment by protecting life and property.

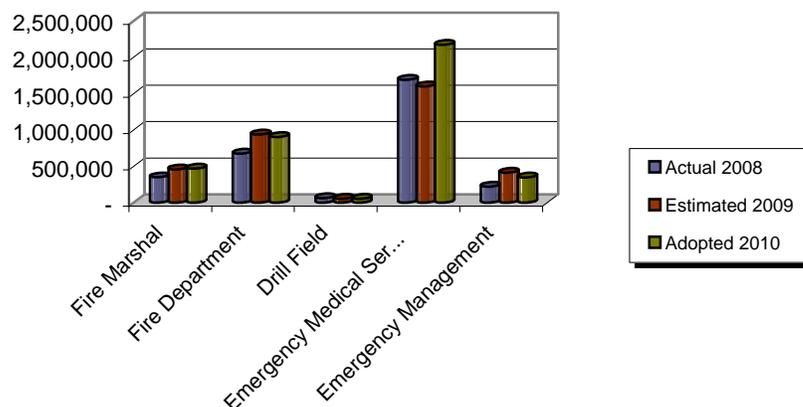
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**



**General Fund  
Emergency Services Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Fire Marshal	349,183	490,911	456,888	468,150
Fire Department	673,792	1,045,685	936,716	903,145
Drill Field	61,782	60,965	53,150	53,200
Emergency Medical Services	1,689,199	1,819,171	1,599,578	2,169,606
Emergency Management	221,909	427,388	410,840	345,418
<b>Directorate Total</b>	<b>2,995,865</b>	<b>3,844,120</b>	<b>3,457,172</b>	<b>3,939,519</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	1,683,879	2,115,947	1,875,268	2,419,079
Supplies	582,589	672,957	589,302	580,125
Repair & Maintenance	295,150	334,463	304,579	327,292
Services & Charges	304,111	525,018	514,553	418,423
Special Programs & Events	130,135	195,735	173,470	194,600
<b>Directorate Total</b>	<b>2,995,865</b>	<b>3,844,120</b>	<b>3,457,172</b>	<b>3,939,519</b>

**General Fund  
Emergency Services Directorate  
FY 2010**

**Fire Marshal**

---

**MISSION/PURPOSE STATEMENT:**

To strive to keep League City a safe, clean and healthy place to live, work and visit through education, code enforcement and cooperation.

---

**ACTIVITY SUMMARY**

The Fire Marshal Department is responsible for building inspections, plat and plan review, public education, acceptance testing and fire investigation. Certification through the Texas Commission on Law Enforcement Officer Standards and Education, Texas Commission on fire protection personnel standards and education, and the Texas Health Department are required. Each new and existing business in the city receives current fire prevention information to share with their customers.

---

**FY 2009 ACCOMPLISHMENTS**

- Redistributed copies of the No Smoking Ordinance and signs as needed to our existing businesses and informed our new businesses of the local law and signage requirements.
  - Issued burn permits to the Boy Scouts and Camp Windamere (Girl Scouts), several private land owners who met the qualification for an above ground burn permit and local churches for ceremonial purposes.
  - Performed more than 2,300 business inspections and delivered fire prevention material to be shared with employees and customers.
  - Responded to 2,500 + telephone calls.
  - Worked closely with the developers of major retail complexes, building department, and other city departments to successfully negotiate the review, inspection and acceptance testing of several large strip centers developed around the city.
  - Completed the inspection and acceptance testing for two new CCISD schools which opened in August 2009; Sandra Mossman elementary and Ralph Parr Elementary. There are two additional CCISD schools and one Dickinson ISD school under construction and scheduled to open in August 2010.
  - Issued multiple citations for fire works violations.
  - Completed the adoption of the 2006 International Fire Code.
  - Completed the ISO review process.
- 

**FY 2010 OBJECTIVES**

- Continue the Incident Command Training Programs for various positions on the command or general staff.
- Participate in table top exercises and area drills for further training.
- Introduce a new Knox Residential Program for rapid entry into locked structures. Program is aimed specifically at senior citizens and individuals living alone.
- Continue with community service assistance projects: smoke detectors, home fire inspections and fire prevention materials, proper labels on electrical panel boxes, and the placement or replacement of blue hydrant markers.
- Work closely with the water production department to insure adequate fire fighting water pressures are maintained throughout the city.
- Rewrite our mission statement to more thoroughly reflect the day to day activities of this department.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Fire Marshal**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	307,454	415,017	380,994	408,101
Supplies	11,170	19,436	19,436	18,687
Repairs & Maintenance	23,114	21,828	21,828	22,957
Services & Charges	7,396	34,030	34,030	17,805
Special Programs & Events	49	600	600	600
Department Total	<u>349,183</u>	<u>490,911</u>	<u>456,888</u>	<u>468,150</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Fire Marshal	1.00	1.00	1.00
Deputy Fire Marshal	2.00	2.00	2.00
Senior Fire Inspector	1.00	1.00	1.00
Fire Inspector	1.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgrade Office Manager to Administrative Assistant .
- Moved Fire Inspector Position in FY 2009 to the Police Department as an Administrative Assistant.
- Includes increase to fund the Motor Pool Fund at 75% in 2010.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Volunteer Fire Department**

---

**MISSION/PURPOSE STATEMENT:**

To save lives and protect property through prevention, preparedness, education and response.

---

**ACTIVITY SUMMARY**

The City of League City Volunteer Fire Department consists of 135 volunteers that provide a variety of emergency and non-emergency services. Year round firefighters provide fire prevention and education to citizens of all ages by visiting private homes as well as day care centers and schools. The Fire Department also provides community awareness at multiple community events and businesses throughout the year.

---

**FY 2009 ACCOMPLISHMENTS**

- Provided fire prevention and education services to over 7,200 children in local schools, day care centers and private schools.
  - Conducted and/or participated in over 11,500 hours of training.
  - Responded to 992 calls for service which is an 8% increase from the previous fiscal year (when not including Hurricane Ike related responses)
  - Ordered a fire engine to replace a 21 year-old engine so that unit can be used as a ready reserve for training and to replace units when out for service; replaced two chief officer vehicles to lower the average age of the small vehicle
  - Increased the current certification levels (Intro, Basic, Intermediate, Advanced and Master) of 1/3 of the Fire Department Membership.
  - Completed the ISO survey in an effort to lower our ISO rating from a 5 to a 3.
- 

**FY 2010 OBJECTIVES**

- Increase membership by 10 more firefighters through a 120+ hour recruit training academy; increase swift water rescue team by 3 with new training.
- Increase the certification levels of current membership to include more firefighters trained to the basic, intermediate, and advanced levels.
- Develop an apparatus replacement plan to replace aging equipment. Identify funding sources to add a ladder truck for the west side of the City.
- Work with city staff on a capital improvement plan for facilities - to include new live fire training building, new fire station and remodel of older fire stations.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Volunteer Fire Department**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	60,023	67,724	64,860	75,183
Supplies	257,886	398,819	345,600	342,590
Repairs & Maintenance	129,291	169,607	140,723	182,441
Services & Charges	97,214	240,370	235,533	134,931
Special Programs & Events	129,378	169,165	150,000	168,000
Department Total	<u>673,792</u>	<u>1,045,685</u>	<u>936,716</u>	<u>903,145</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Administrative Assistant	1.00	1.00	1.00
Total	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Key Points of Adopted Budgets:

- Worker's compensation has been moved from Non-Departmental to the individual departments.
- Includes \$35,000 for State Fire Mandates
- Upgraded Office Manager to Administrative Assistant
- Decrease to the Motor Pool Fund due to removing the Fire Trucks from the Motor Pool Lease Fees. These items will be funded via other funding sources, i.e. bank notes.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Fire Department Drill Field**

---

**MISSION/PURPOSE STATEMENT:**

To provide a training facility for the League City Volunteer Fire Department.

---

**ACTIVITY SUMMARY**

The City of League City Drill Field is heavily used by members of the Fire Department and on occasion rented by outside agencies or companies. The project areas include the house fire, car fire, pit fire, confined space, 5 story-drill tower, and a vehicle extrication area. All of these areas are used to better familiarize members with real life scenarios so that we may better server our citizens.

---

**FY 2010 ACTIVITIES**

The Fire Department Drill Field has been used beyond it's useful life. The burn facilities are beyond repair and are in the process of being added to the 5 year Capital Improvement Plan to be adopted by City Council. In the interim, the League City Volunteer Fire Department will perform all live burn related training at the Pasadena Fire Department's training facility.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Fire Department Drill Field**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Supplies	22,243	36,715	28,900	28,950
Repairs & Maintenance	34,267	16,250	16,250	16,250
Services & Charges	5,273	8,000	8,000	8,000
Department Total	<u>61,782</u>	<u>60,965</u>	<u>53,150</u>	<u>53,200</u>

**General Fund  
Emergency Services Directorate  
FY 2010**

**Emergency Medical Services**

---

**MISSION/PURPOSE STATEMENT:**

To improve the quality of life for all citizens; to avoid, prepare and cope with those events which threaten the quality of life, and to deliver the highest quality of health care in the most effective and compassionate manner regardless of their ability to pay.

---

**ACTIVITY SUMMARY**

The League City Emergency Medical Services Department provides emergency medical care and transport for those who become sick or injured within the corporate limits of League City and provides support and assistance to both the League City Police Department and the League City Volunteer Fire Departments as well as other surrounding EMS agencies and provide CPR training and child seat safety inspections to the citizens of League City.

---

**FY 2009 ACCOMPLISHMENTS**

- Reviewed and evaluated the need for a South Station.
  - Recruited 10 additional volunteer medics.
  - Continued replacing the current EMS radios.
  - Sent 4 volunteer members and 1 staff member to the State EMS Conference.
  - Sent 10 personnel to ACLS.
  - Updated the 5 year plan.
- 

**FY 2010 OBJECTIVES**

- To have and maintain a 95% customer satisfaction for all those who utilize the services of EMS.
- To reduce the financial burden of the citizens of League City through improved ambulance collection practices.
- To maintain an average response time to Priority 1 calls of less than the national standard of 9 minutes and 59 seconds.
- Begin Preparation for construction of the EMS facility in the west side of town.
- Review and evaluate the need for a South Station.
- Remount of 1 Frazer Ambulance
- Add 6 full time paramedic positions in April
- Complete the upgrade for the EMS Documentation system
- Continue replacing the current EMS radios
- Pursue two additional AEDs through grant funding
- To send 10 personnel to ACLS
- Send 5 members to State EMS Conference
- Review and Upgrade EMS Medical Protocols
- Review and Update the EMS Personnel policies
- Review and Update the EMS Disaster Plan
- to update the EMS 5 year plan
- To re-evaluate and improve the current EMS supply system.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Emergency Medical Services**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	1,188,161	1,322,119	1,129,620	1,648,649
Supplies	244,960	182,562	161,841	174,198
Repairs & Maintenance	74,000	72,903	71,903	85,620
Services & Charges	181,370	215,817	213,544	235,339
Special Programs & Events	709	25,770	22,670	25,800
Department Total	<u>1,689,199</u>	<u>1,819,171</u>	<u>1,599,578</u>	<u>2,169,606</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
EMS Chief	1.00	1.00	1.00
Assistant Chief of Operations	1.00	1.00	1.00
Assistant Chief of Administration	1.00	1.00	1.00
Medical Supervisors	3.00	3.00	3.00
Paramedic	7.00	7.00	13.00
Paramedic P/T (6 Shifts/Week)	4.00	4.00	4.00
Administrative Assistant	1.00	1.00	1.00
Office Assitant (P/T)	0.50	0.50	0.50
<b>Total</b>	<b>18.50</b>	<b>18.50</b>	<b>24.50</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments
- Added 6 new Paramedics funded for 6 months
- Upgraded Office Manager to Administrative Assistant
- Motor Pool Lease Fee increase due to funding of Motor Pool Fund at 75% for 2010

**General Fund  
Emergency Services Directorate  
FY 2010**

**Emergency Management**

---

**MISSION/PURPOSE STATEMENT:**

To avoid risks by preparing for a disaster before it happens, initiate disaster response as well as support and rebuild the community after a natural or man-made disaster has occurred. Emergency Management is the continuous process to avoid or ameliorate the impact of disasters resulting from hazards.

---

**ACTIVITY SUMMARY**

Emergency Management is charged with carrying out a comprehensive all-hazard emergency management program for the City of League City. Our comprehensive emergency management program includes pre and post-disaster mitigation of known hazards to reduce their impact; Preparedness activities, such as emergency planning, training, and exercises; provisions for effective response to emergency situations; and recovery programs for major disasters.

---

**FY 2009 ACCOMPLISHMENTS**

- Updated and received approval by the State of Texas on the Basic Plan and five annexes that were updated.
  - Applied for Hazard Mitigation Grant funds for generators.
  - Staff attended required training for EMPG program.
  - Assisted other departments in obtaining \$3.1 million Hurricane Ike recovery funds.
  - Implemented Blackboard Connect notification system.
  - Obtained agreements for equipment needed in emergencies.
  - Responded to (6) named Hurricanes (Dean, Humberto, Dolly, Eduardo, Gustav and Ike).
  - Emergency Management received \$52,500 in Homeland Security Grants.
  - Began revision of the Hazard Mitigation Action Plan.
  - Process FEMA recovery paperwork for the \$6 million expended during Hurricane Ike.
- 

**FY 2010 OBJECTIVES**

- Train staff members to meet FEMA and State regulations and requirements for the Division of Homeland Security.
- Engage our community through education of possible disasters resulting in the reduction of personal injury and property damage.
- Complete the Hazard Mitigation Plan update and submit to FEMA.

**General Fund  
Emergency Services Directorate  
FY 2010**

**Emergency Management**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	128,242	311,087	299,794	287,146
Supplies	46,331	35,425	33,525	15,700
Repairs & Maintenance	34,478	53,875	53,875	20,024
Services & Charges	12,858	26,801	23,446	22,348
Special Programs & Events	-	200	200	200
Department Total	221,909	427,388	410,840	345,418

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Emergency Services	0.00	1.00	1.00
Assistant Emergency Mgmt Coord.	0.00	1.00	1.00
Administrative Assistant	0.75	1.00	1.00
Emergency Mgmt Coordinator	0.75	0.00	0.00
Total	1.50	3.00	3.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments
- Increased Motor Pool Lease Fees for the further implementation of the Motor Pool Fund from 50% in 2009 to 75% in 2010
- Moved funds for maintenance of the Opticom System from Emergency Management to Police Department

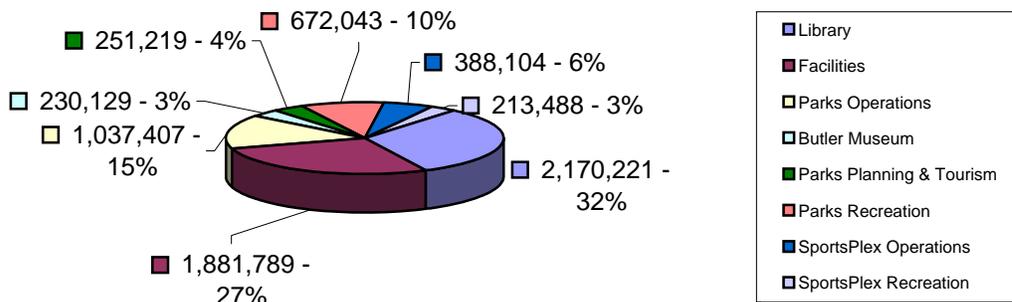
## General Fund Parks & Cultural Services Directorate FY 2010

**Mission:** To make positive contributions to the quality of life in the community by providing the highest degree of services to our patrons/citizens by providing library services, clean and safe parks and recreational activities and educational opportunities

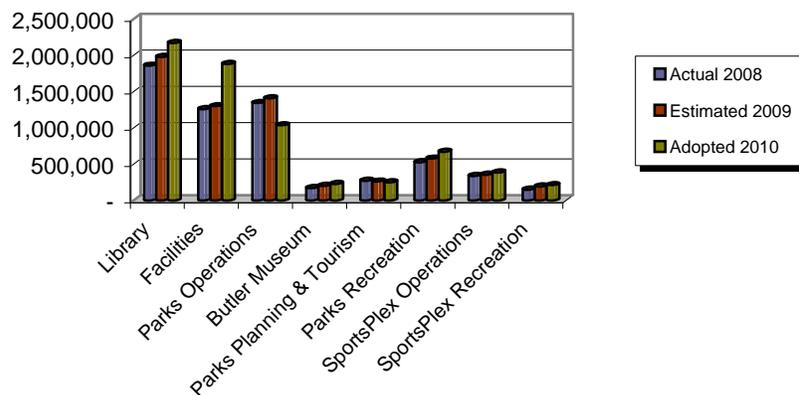
**Organizational Chart:**



**Share of General Fund Budget:**



**Three Year Comparison by Department:**



**General Fund  
Parks & Cultural Services Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Library	1,857,087	1,999,128	1,978,486	2,170,221
Facilities	1,257,870	1,287,029	1,300,254	1,881,789
Parks Operations	1,343,875	1,409,290	1,408,164	1,037,407
Butler Museum	170,497	232,999	202,367	230,129
Parks Planning & Tourism	273,642	245,727	261,978	251,219
Parks Recreation	526,102	601,198	577,770	672,043
SportsPlex Operations	337,408	371,633	356,976	388,104
SportsPlex Recreation	148,814	207,870	192,621	213,488
<b>Directorate Total</b>	<b>5,915,296</b>	<b>6,354,874</b>	<b>6,278,616</b>	<b>6,844,400</b>

**Directorate Summary by Expenditure Category**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	3,471,897	3,692,846	3,581,080	4,090,821
Supplies	787,304	767,255	799,691	710,470
Repair & Maintenance	451,223	407,158	407,338	447,087
Services & Charges	1,181,952	1,472,916	1,486,107	1,581,523
Special Programs & Events	8,523	14,699	4,400	14,499
Capital Outlay	14,397	-	-	-
<b>Directorate Total</b>	<b>5,915,296</b>	<b>6,354,874</b>	<b>6,278,616</b>	<b>6,844,400</b>

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Helen Hall Library**

---

**MISSION/PURPOSE STATEMENT:**

To provide comprehensive information resources and services to link the League City community to the world of ideas.

---

**ACTIVITY SUMMARY**

The Library offers free access to library materials, information services and special programs to the citizens of League City. The library strives to keep current books, periodicals, audiovisual materials and databases available to enable the public to be informed and educated. Librarians provide many services for the public including children's and adult programs, reference services, recommendations for popular reading and guidance on using the many databases available on the internet.

---

**FY 2009 ACCOMPLISHMENTS**

- Began teaching weekly computer classes for adults
  - Increased youth programming attendance by 17%
  - Increased circulation of youth materials by 17%
  - Celebrated National Library Week by hosting a reception to honor the city employees who were "Outstanding Hurricane Ike Responders"
  - Converted part-time Audiovisual/Computer page to full-time Technical Services Clerk
  - Provided disaster filing assistance for League City citizens affected by Hurricane Ike.  
Provided additional workspace for laptop users.
  - Utilized roving reference/greeter during busiest hours.
  - Received \$22,353 in Loan Star grant funds to purchase materials for the Children's collections.
- 

**FY 2010 OBJECTIVES**

- Implement Envisionware Print/time management system.
- Begin a new round of Strategic Planning for the library utilizing City Council's Goals and Objectives as a guiding
- Improve circulation workflow utilizing suggestions made in the Houston Area Library Systems grant funded consultant's report.
- Expand lifelong learning through the use of bibliographic instruction, exhibits, displays, demonstrations, and information finding aids.
- Improve utilization of electronic resources.
- Explore new avenues of promotion for library gifting opportunities.
- Continue planning for a new library facility.

**General Fund  
Parks & Cultural Services Directorate  
FY 2010**

**Helen Hall Library**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	1,464,710	1,619,435	1,577,086	1,808,911
Supplies	293,249	282,478	310,900	238,745
Repairs & Maintenance	9,695	2,150	2,150	27,700
Services & Charges	81,120	91,515	85,200	91,515
Special Programs & Events	8,313	3,550	3,150	3,350
Department Total	<u>1,857,087</u>	<u>1,999,128</u>	<u>1,978,486</u>	<u>2,170,221</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
City Librarian	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00
Assistant City Librarian - Access Svcs	1.00	1.00	1.00
Technical Services Librarian	1.00	1.00	1.00
Assistant Technical Svcs Librarian	1.00	1.00	1.00
Technical Services Clerk	2.00	3.00	3.00
Circulation Desk Supervisor	1.00	1.00	1.00
Senior Circulation Clerk	1.00	1.00	1.00
Circulation Clerk	4.00	4.00	4.00
Public Relations Librarian	1.00	1.00	1.00
Assistant City Librarian - Public Svcs	1.00	1.00	1.00
Adult Services Librarian	1.00	1.00	1.00
Reference/Local History Librarian	1.00	1.00	1.00
Assistant Reference Librarian	2.00	2.00	2.00
Youth Services Librarian	1.00	1.00	1.00
Teen Librarian	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00
Assistant Children's Librarian	1.00	1.00	1.00
Seasonal (4 Positions)	1.00	1.00	1.00
Page - 10 P/T	5.00	4.50	4.50
Assistant Children's Librarian (P/T)	0.50	0.50	0.50
Assistant Reference Librarian (P/T)	0.50	0.50	0.50
Outreach Librarian (P/T)	0.50	0.50	0.50
Circulation Clerk (P/T)	1.50	1.50	1.50
Clerk/Typist (P/T)	0.50	0.50	0.50
<b>Total</b>	<b>32.50</b>	<b>33.00</b>	<b>33.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Unfreeze two part time positions for the 2010 budget.
- Upgrade Office Manager to Administrative Assistant.
- Reallocated expenditures between the supply account groups and the repair and maintenance account groups for software maintenance charges.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Facilities Maintenance**

---

**MISSION/PURPOSE STATEMENT:**

To efficiently provide "hard" services (mechanical, electrical and plumbing) that maintain or enhance the building standard; and "soft" services (custodial, lighting and contractor monitoring) that ensure building occupants are provided with a completely safe and functional work environment.

---

**ACTIVITY SUMMARY**

Facilities Maintenance is responsible for the maintenance of all city buildings. Duties include daily work orders, preventative maintenance programs, inventory control, surplus storage and security of city buildings. Compliance with ADA and OSHA laws are handled within this department.

---

**FY 2009 ACCOMPLISHMENTS**

- Streamlined the work order process.
  - Reduced our dependence on outside service by training staff personnel to perform routine MEP maintenance procedures.
  - Completed remodeling phases 1 -3 at City Hall. Began remodeling restroom facilities at the Civic Center.
  - Established a proactive MEP preventative maintenance program that includes staff training program.
  - Worked with Human Resources to update and redefine job descriptions for personnel.
- 

**FY 2010 OBJECTIVES**

- Continue an aggressive program designed to upgrade facilities on the Walker Complex to include: (1) Supervision of ADA revisions to the Recreation Center; (2) Completion of HVAC upgrades (replacement) to Helen Hall Library; (3) Completion of remodeling phases at City Hall; (4) Complete efficiency oriented lighting replacement (interior and exterior); (5) Finalize implementation of energy management program for HVAC.
- Supplement on the job training of personnel with certified training.
- Create employee handbook that clearly delineates departmental policy
- Obtain City Council approval of new Waived Fee Policy, new Facility Rental Contracts.
- Improve level of service and revenues for our rental facilities.
- Develop customer evaluation for use of facilities.
- Develop a 3 year plan for preventative maintenance of facilities.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Facilities Maintenance**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	279,931	232,639	227,429	515,080
Supplies	89,521	80,719	80,719	101,503
Repairs & Maintenance	179,304	161,400	161,400	217,820
Services & Charges	709,115	812,271	830,706	1,047,386
Department Total	1,257,870	1,287,029	1,300,254	1,881,789

Personnel: (Full Time Equivalent)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Facility Maintenance Supervisor	1.00	1.00	1.00
Electrician	1.00	1.00	1.00
Facility Maintenance Technician	2.00	2.00	2.00
Facility Event Coordinator	0.00	0.00	1.00
Custodian/Civic Center - Sr.	0.00	0.00	1.00
Custodian	0.00	0.00	4.00
Superintendent	0.25	0.00	0.00
Administrative Assistant	0.25	0.00	0.00
<b>Total</b>	<b>4.50</b>	<b>4.00</b>	<b>10.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Moved 6 Employees to Operate the Civic Center from the Parks Operations budget to the Facilities Budget.
- Includes \$70,000 to renovate the Senior Center to make it ADA Accessible.
- Janitorial Service contract was moved from Parks Operations to Facilities Maintenance for \$138,000.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Parks Operations**

---

**MISSION/PURPOSE STATEMENT:**

To make positive contributions to the quality of life in the community by providing the highest degree of service to our patrons and provide clean, safe and aesthetically pleasing parks and facilities for the enjoyment of the community.

---

**ACTIVITY SUMMARY**

The Park Operations Department is responsible for providing grounds and custodial maintenance for our city parks. Further, the department works with the Recreation Department on special events and assists other departments when need be, this may include equipment, labor and supplies.

---

**FY 2009 ACCOMPLISHMENTS**

- Continued to maintain ratings on the Customer Evaluation Survey in three categories on a scale of 1 to 5 with 1 being the highest. Results for 2009 are as follows; Facility Appearance: 1.54, Facility Cleanliness: 1.58 and Facility Safety: 1.40.
  - Made repairs to backstops, roofing, athletic safety netting and ball field lighting that were damaged during Hurricane Ike.
  - Removed all debris throughout parks and trail systems caused by Hurricane Ike.
  - Completed final phase of brick walkway edging repairs at League Park.
  - Completed bulkhead and pier repairs at FM 270 Boat Ramp.
  - Installed limestone retaining walls for the four main flower beds at Helen's Garden.
  - Repairs completed to gazebo roof and flagpole lighting at League Park.
  - Resurfaced tennis courts at Rustic Oaks Park
  - Continued to add engineered wood fiber to playground fall surfaces at all parks maintaining required standards.
  - Rebuilt unsafe deck and ADA ramp at caboose in League Park.
  - Repainted caboose at League Park and applied new city logo.
  - Installed new drain covers in both pools at municipal pool facility to assure compliance with new laws.
  - Installed new "No Trespassing" board fencing bordering FM 270 Boat Ramp to keep off-road vehicular traffic out of the Dr. Ned and Fay Dudney Clear Creek Nature Center property.
  - Cleared vegetation from proposed Dog Park site.
  - Worked with local Boy Scout troops on park improvement projects that benefit both organizations.
- 

**FY 2010 OBJECTIVES**

- Continue to maintain/improve ratings in facility maintenance and customer service.
- Complete the Magnolia Creek Trail Extension to League City Parkway.
- Make improvements to Arbor and BBQ pit in the Heritage park wedding/event plaza area.
- Repair/replace siding, trim and repaint equipment storage shed at Countryside Park maintenance yard.
- Repair/replace siding, trim and repaint announcer booths at Countryside Park.
- Continue structural tree pruning, stump removal and removal of trees posing possible risk along trail systems and undeveloped areas of park properties.
- Operations staff will be concentrating on the structural maintenance needs of existing facilities.

**General Fund  
Parks & Cultural Services Directorate  
FY 2010**

**Parks Operations**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	890,775	870,809	869,683	693,545
Supplies	158,338	150,679	150,679	127,637
Repairs & Maintenance	135,310	136,824	136,824	92,945
Services & Charges	145,055	250,978	250,978	123,280
Capital Outlay	14,397	-	-	-
Department Total	1,343,875	1,409,290	1,408,164	1,037,407

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Superintendent	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Park Maintenance Supervisor	1.00	1.00	1.00
Senior Park Maintenance Worker	1.00	1.00	1.00
Park Maintenance Crew Leader	1.00	1.00	1.00
Park Maintenance Worker	11.00	9.00	9.00
Gardener	1.00	1.00	1.00
Facility Event Coordinator	1.00	1.00	0.00
Custodian / Civic Center - Sr.	1.00	1.00	0.00
Custodian	4.00	4.00	0.00
Civic Center Receptionist (2 P/T)	0.00	0.00	0.00
<b>Total</b>	<b>23.00</b>	<b>21.00</b>	<b>15.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Office Manager to Administrative Assistant
- Moved 6 employees from Parks Operations to Facilities.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Butler Longhorn Museum**

---

**MISSION/PURPOSE STATEMENT:**

To make a positive contribution to the quality of life in League City by providing an educational facility that will enhance the lives of children and adults.

---

**ACTIVITY SUMMARY**

The Museum is an education project that will focus on Texas and local history, highlighting the Butler and Texas Longhorns. The responsibility of this museum will be to educate visitors while providing a tourism destination. The large collection of artifacts will provide exhibits and displays for science, local and Texas history and programs. The Heritage Park is now open to the public and it provides the public with playgrounds, trails, fishing, picnic areas, bird watching and an area for gatherings/events (i.e. scouts).

---

**FY 2010 ACTIVITIES**

The operations of the Butler Longhorn Museum are in the process of being turned over to the "Butler Longhorn Museum", a nonprofit 501C3 organization. At the time of printing, staff and attorneys are negotiating the financial terms and responsibilities of an agreement, pending the approval by City Council.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Butler Longhorn Museum**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	113,669	152,883	132,150	156,581
Supplies	12,589	13,478	13,478	13,478
Repairs & Maintenance	20,998	30,907	30,907	24,339
Services & Charges	23,242	25,832	25,832	25,832
Special Projects	-	9,899	-	9,899
Department Total	<u>170,497</u>	<u>232,999</u>	<u>202,367</u>	<u>230,129</u>

Personnel: (Full Time Equivalent)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Museum Curator	1.00	1.00	1.00
Parks Maintenance Worker	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Parks Planning & Tourism**

---

**MISSION/PURPOSE STATEMENT:**

To provide the community with a world-class park system that will be the end product of maintaining sophisticated controls over the planning, development, and implementation of new park projects.

---

**ACTIVITY SUMMARY**

The Parks Planning Office carries the responsibility of planning and overseeing new and existing park projects. Staff within the office interacts with the Parks Board, the 4-B Board, the Patrons of the Parks, and City Council in providing information on current parks issues.

---

**FY 2009 ACCOMPLISHMENTS**

- The consultant for the Eastern Regional Park was contracted for the architectural design. Staff has been working with the consultant during this development process.
  - The consultant for the Hike and bike Trails Master Plan was contracted for the architectural design. Staff has been working with the consultant during this development process.
  - Met with Engineering staff throughout the year in the planning of the proposed Dog Park project.
  - Staff began planning on the WaterSmart Park, meeting with key contributing parties to examine site conditions and learning history of the area.
  - Staff helped with the initial planning of the trail extension southbound from Summer Place to League City Parkway along the city's drainage easement.
- 

**FY 2010 OBJECTIVES**

- To work with Clark Condon to complete the Hike and Bike Master Plan with proposed Phase 1 projects.
- Work with TBG Partners to complete the architectural design for the Easter Regional Park.
- Plan, manage and complete the development of the Magnolia Creek trail southern extension to League City Parkway.
- Plan and manage the development of the Boundless Playground.
- Plan and manage the development of the WaterSmart Park.
- Plan and manage the development of the Ghirardi House.
- Update the CIP plan for the next year.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Parks Planning & Tourism**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	178,059	190,038	206,289	198,424
Supplies	46,126	6,994	6,994	4,100
Services & Charges	49,458	48,695	48,695	48,695
Department Total	<u>273,642</u>	<u>245,727</u>	<u>261,978</u>	<u>251,219</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Parks & Cultural Services	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Parks Recreation**

---

**MISSION/PURPOSE STATEMENT:**

To make positive contributions to the quality of life in the community by providing the highest degree of service and quality through our social, mental and physical developmental recreation programs.

---

**ACTIVITY SUMMARY**

The Parks Recreation Department is responsible for all swimming programs, senior citizen program, youth and adult recreational programs, as well as numerous special events for our citizens. Further, the department sponsors approximately 60 programs annually. These include programs such as swimming lessons, soccer, girls softball, basketball, karate, gymnastics, summer camp, craft classes, as well as various holiday festivals. Recreational programs are geared toward all ages, thus providing quality leisure activities for the entire community.

---

**FY 2009 ACCOMPLISHMENTS**

- Expanded the Senior Citizen program to include new classes such as watercolor, hula dancing, and beginner Spanish.
  - Continued to maintain ratings on customer service evaluation surveys in all three categories (based on a scale of 1 to 5, with 1 being the highest.) Results for FY 2009 are as follows; Helpful Staff: 1.3417, Polite Staff 1.2042 and Efficient Staff 1.3292.
  - Increased participant numbers in all of our aquatic programs (swimming lessons, water aerobics, and daily admissions) from the previous year.
  - increased revenue in all aquatic programs (Swimming lessons, water aerobics, and daily admissions) from the previous year.
  - Improved the safety of all program participants with the purchase of new safety supplies (provided first aid kits for youth sports teams, increased staff safety training, and purchased new ADA pool lift)
- 

**FY 2010 OBJECTIVES**

- Seek to improve ratings on customer service evaluation surveys in recreation programs and customer service categories.
- Continue to create new and diverse programs that can reach out to more individuals in the community
- Look to find new and creative forms of advertising in an attempt to increase public awareness of our programs.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**Parks Recreation**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	306,967	323,537	297,364	399,039
Supplies	70,338	90,905	92,579	85,405
Repair & Maintenance	14,531	14,056	14,056	14,899
Services & Charges	134,056	171,450	172,521	171,450
Special Programs & Events	210	1,250	1,250	1,250
Department Total	<u>526,102</u>	<u>601,198</u>	<u>577,770</u>	<u>672,043</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Recreation Supervisor	1.00	1.00	1.00
Secretary	0.50	0.50	0.50
Recreation Specialist	3.00	2.00	2.00
Recreation Specialist (P/T)	0.50	0.50	0.50
Recreation Aide (2 P/T)	1.00	1.00	1.00
Recreation Program Instructor (P/T)	0.50	0.50	0.50
Pool Manager (Seasonal)	0.25	0.25	0.25
Head Water Safety Instructor (Seasonal)	0.25	0.25	0.25
Concession Operator (Seasonal)	0.50	0.50	0.50
Water Safety Instructor (Seasonal)	1.25	1.25	1.25
Lifeguards (Seasonal)	1.75	1.75	1.75
Assistant Camp Director (Seasonal)	0.25	0.25	0.25
Bus Driver / Camp Counselor (Seasonal)	0.25	0.25	0.25
Camp Counselor (Seasonal)	2.50	2.50	2.50
<b>Total</b>	<b>13.50</b>	<b>12.50</b>	<b>12.50</b>

Key Points of Adopted Budget::

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Secretary to Secretary I.
- Recreation Specialist moved to City Administrator budget and reclassified in FY 2009.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**SportsPlex Operations**

---

**MISSION/PURPOSE STATEMENT:**

To make positive contributions to the quality of life in the community by providing the highest degree of service to our patrons and provide clean, safe and aesthetically pleasing parks and facilities for the enjoyment of the community.

---

**ACTIVITY SUMMARY**

The SportsPlex Operations department is responsible for providing grounds and custodial maintenance at the SportsPlex Facility. The department hosts and maintain facilities for little league baseball, soccer, sand volleyball, football, playground equipment and a variety of large events.

---

**FY 2009 ACCOMPLISHMENTS**

- Continued to maintain ratings on the Customer Evaluation Survey in three categories on a scale of 1 to 5 with 1 being the highest. Results for 2009 are as follows; Facility Appearance: 1.54, Facility Cleanliness: 1.58 and Facility Safety:
  - Completed alternative power service repairs on the League City Parkway side of the facility.
  - Made repairs to backstops, batting cages, dugout roofing, athletic safety netting, ball field lighting and parking lot that was damaged during Hurricane Ike.
  - Replaced and painted wooden outfield fence of baseball field #3 to improve safety.
  - Made annual concrete walkway and curb repairs.
  - Installed new soccer goals on soccer field # 1 and # 2.
  - Replaced weathered fluorescent lighting in pavilions with HID fixtures more suitable for outdoor locations.
  - Continued to add engineered wood fiber to playground fall surfacing to maintain required standards.
  - Upgraded and reinstalled SportsPlex entrance sign to reflect name change to Chester L. Davis SportsPlex and installed surrounding flower bed.
- 

**FY 2010 OBJECTIVES**

- Continue to maintain/improve ratings in facility maintenance and customer service.
- Upgrade five little league scoreboards to boards with LED lighting, reducing maintenance costs and also encompassing some additional amenities needed by the league to include pitch counts and time clock.
- Make annual concrete walkway and curb repairs.
- Construct more equipment storage at the maintenance yard attempting to help extend equipment life.
- Operations staff will be concentrating on the structural maintenance needs of existing facilities.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**SportsPlex Operations**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	176,142	211,480	194,303	221,598
Supplies	64,423	79,507	81,847	77,107
Repair & Maintenance	88,589	58,021	58,201	65,584
Services & Charges	8,255	22,625	22,625	23,815
Department Total	<u>337,408</u>	<u>371,633</u>	<u>356,976</u>	<u>388,104</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Park Maintenance Crew Leader	1.00	1.00	1.00
Park Maintenance Worker	2.00	4.00	4.00
Custodian	2.00	0.00	0.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Includes a supplemental request of \$25,000 to replace scoreboards at the SportsPlex

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**SportsPlex Recreation**

---

**MISSION/PURPOSE STATEMENT:**

To make positive contributions to the quality of life in the community by providing the highest degree of service and quality through our social, mental and physical developmental recreation programs.

---

**ACTIVITY SUMMARY**

The SportsPlex Recreation Department is responsible for all programs that are held at our SportsPlex Location. They include little league baseball, football, soccer and sand volleyball.

---

**FY 2009 ACCOMPLISHMENTS**

- Increased participant numbers in all SportsPlex Recreation Department programs (Soccer, Softball and Sand Volleyball from the previous year).  
  
Continued to maintain ratings on customer evaluation surveys in all three categories (based on a scale of 1 to 5, with 1 being the highest). Results for FY 2009 are as follows; Helpful Staff: 1.3417, Polite Staff 1.2042 and Efficient Staff: 1.3292.
  - Increased revenue in all SportsPlex Recreation Department programs (Soccer, Softball and Sand Volleyball) from the previous year.
  - Introduced extra security measures for all SportsPlex Recreation Department Girls' Softball participants. Required all approved managers, coaches and dugout parents to wear photo ID badges in order to be on the field or in the dugouts with the girls.
- 

**FY 2010 OBJECTIVES**

- Seek to improve participant survey ratings in recreation programs and customer service.
- Continue to create new and diverse programs that can reach out to more individuals in the community.
- Look to find new and creative forms of advertising in an attempt to increase public awareness of our programs.

**General Fund  
Parks and Cultural Services Directorate  
FY 2010**

**SportsPlex Recreation**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	61,644	92,025	76,776	97,643
Supplies	52,721	62,495	62,495	62,495
Repair & Maintenance	2,797	3,800	3,800	3,800
Services & Charges	31,652	49,550	49,550	49,550
Department Total	<u>148,814</u>	<u>207,870</u>	<u>192,621</u>	<u>213,488</u>

Personnel: (Full Time Equivalents):

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Secretary (1/2)	0.50	0.50	0.50
Recreation Specialist	1.00	1.00	1.00
Recreation Specialist (1 P/T)	0.50	0.50	0.50
Recreation Assistant (Seasonal)	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

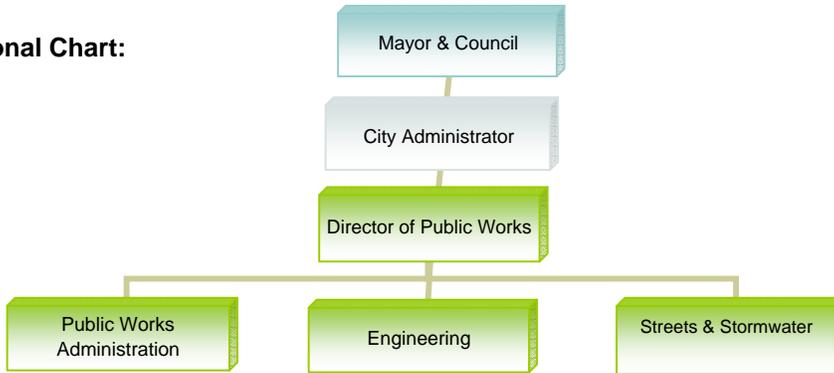
Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Secretary to Secretary I.

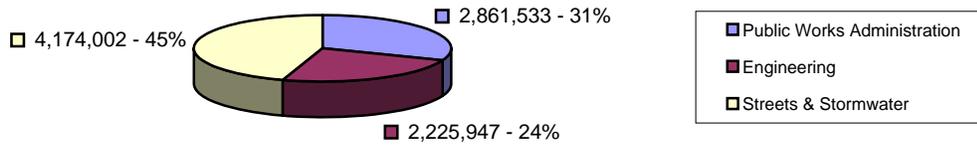
# General Fund Public Works Directorate FY 2010

**Mission:** To protect the health, safety and welfare of the citizens by assuring the application of sound engineering principles; and to provide the highest service levels possible to insure safe streets and improved drainage.

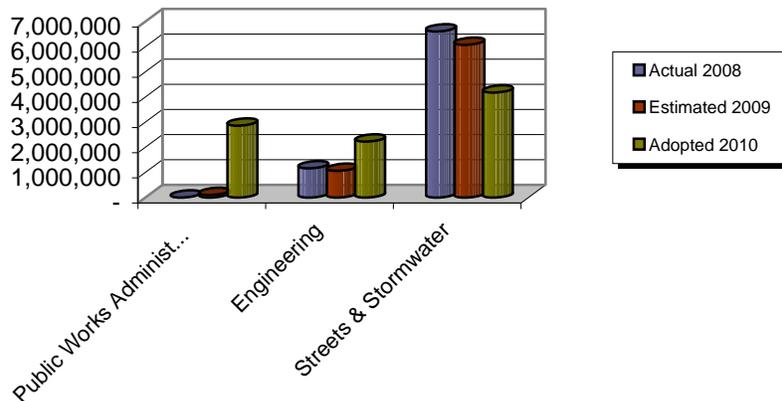
**Organizational Chart:**



**General Fund Budget:**



**Three Year Comparison by Division:**



**General Fund  
Public Works Directorate  
FY 2010**

**Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Public Works Administration	-	108,544	101,386	2,861,533
Engineering	1,162,416	1,269,291	1,064,563	2,225,947
Streets & Stormwater	6,609,409	6,865,394	6,077,284	4,174,002
<b>Directorate Total</b>	<b>7,771,825</b>	<b>8,243,229</b>	<b>7,243,233</b>	<b>9,261,482</b>

**Directorate Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	2,463,261	3,183,796	2,737,008	3,456,282
Supplies	620,068	523,293	530,091	535,797
Repairs & Maintenance	599,667	835,736	662,052	599,357
Services & Charges	3,352,742	3,700,404	3,314,082	4,670,046
Capital Outlay	736,088	-	-	-
<b>Directorate Total</b>	<b>7,771,825</b>	<b>8,243,229</b>	<b>7,243,233</b>	<b>9,261,482</b>

**General Fund  
Public Works Directorate  
FY 2010**

**Public Works Administration**

---

**MISSION/PURPOSE STATEMENT:**

To provide guidance to all the departments within the directorate, (Streets and Stormwater and Engineering) to ensure available funding for capital projects as well as operational functions providing quality service for all residents.

---

**ACTIVITY SUMMARY**

The Public Works Administration Department operates within the Public Works Directorate. This department coordinates the activities among the other departments in the directorate and handles any complaints or requests that are beyond the scope of normal business. further, the departments' activities include intercommunity projects and planning as they affect the county, regional and state areas and ensure the proper operation of the city's infrastructure

---

**FY 2010 OBJECTIVES**

- Provide requested information to all departments in a timely manner
- Provide requested information to all citizens in a timely manner
- Work to improve the city image as it pertains to the Public Works Directorate
- Continue to enhance both the Public Works Directorate customer service as well as operational/financial efficiencies.

**General Fund  
Public Works Directorate  
FY 2010**

**Public Works Administration**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	-	108,544	101,386	108,433
Services & Charges	-	-	-	2,753,100
Department Total	-	108,544	101,386	2,861,533

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Public Works	0.00	0.50	0.50
Executive Secretary	0.00	0.50	0.50
<b>Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Sanitation contract has been moved from the Street & Stormwater Department to the Public Works Administration Department.

**General Fund  
Public Works Directorate  
FY 2010**

**Engineering**

---

**MISSION/PURPOSE STATEMENT:**

To protect the health, safety and welfare of the citizens of League City by assuring the application of sound engineering principals in the planning, design, construction and maintenance of the City infrastructure, as provided for in Federal, State and City policy.

---

**ACTIVITY SUMMARY**

The Engineering Department analyzes and reviews construction plans and documents submitted for private development and city Capital Improvement Program (CIP) projects and provides project management services and our quality assurance services for the CIP.

---

**FY 2009 ACCOMPLISHMENTS**

- Provided quality assurance reviews for private development and CIP projects.
  - Manage implementation of the Master Water Plan, Master Wastewater Plan, Master Transportation Plan and Capital Recovery Fee Determination.
  - Continued implementation of the CIP, via outsourced professional services and development agreements.
  - Projects completed, but not limited to: Bradshaw Rd., 2008 Sanitary Sewer Re-Hab Pkg 1, Shellside Utility Improvements Phase 5, Animal Shelter Expansion, elevated Storage Re-coating, FM 646 - IH 45 to FM 517 Utility relocates, SH 96 @ IH 45 39" water line re-locate, delivered traffic demand model - phase 1, West Side EMS Property Acquisition and NPDES Permit Implementation.
  - GIS continued updating the GIS based digital maps with the assistance of the League City Police Department.
  - Amended the Zoning Map and presentation documents were prepared, inclusive of the commuter rail site alternatives with the assistance of the Planning Department.
  - GIS data base were populated with infrastructure locations from "as-built" development plans.
- 

**FY 2010 OBJECTIVES**

- To be more proactive in the implementation of the CIP.
- To be more proactive in development of GIS based activities.

**General Fund  
Public Works Directorate  
FY 2010**

**Engineering**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Engineering:</u>				
Personnel Services	968,682	1,060,733	926,728	1,174,795
Supplies	18,513	22,301	22,301	16,871
Repair & Maintenance	27,351	33,889	33,889	35,238
Services & Charges	117,871	152,368	81,645	999,043
Capital Outlay	29,999	-	-	-
Department Total	1,162,416	1,269,291	1,064,563	2,225,947

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Public Works	0.50	0.00	0.00
Executive Secretary	0.50	0.00	0.00
City Engineer	1.00	1.00	1.00
Assistant City Engineer	0.00	1.00	1.00
Construction Project Manager	1.00	1.00	1.00
Project Coordinator	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00
Construction Inspectors	3.00	3.00	3.00
Design Coordinator	1.00	1.00	1.00
Engineer in Training	1.00	1.00	1.00
Engineer Technicians	2.00	2.00	2.00
Office Manager	1.00	1.00	1.00
Total	14.00	14.00	14.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgrade Office Manager to Administrative Assistant
- Increase of \$700,000 for drainage projects and mowing.
- Increase of \$250,000 for a drainage master plan

**General Fund  
Public Works Directorate  
FY 2010**

**Streets & Stormwater**

---

**MISSION/PURPOSE STATEMENT:**

To serve the community of League City by providing the highest service levels possible for the dollars budgeted and to ensure safe streets for the public to drive and to help improve the drainage in all areas of the city.

---

**ACTIVITY SUMMARY**

The Street & Stormwater Department is divided into three divisions but work as a whole unit. The Street division provides routine maintenance on all city owned streets and bridges as well as new construction of certain roadways. The stormwater division performs maintenance on all lateral ditches, sets and maintains culverts for citizens, and maintains and constructs major outfalls. Both divisions share the responsibilities of mowing of all lateral ditch lines within the City. The traffic control division provides routine maintenance on all signs, guardrails, crosswalks, and school zones and provides traffic control for all parades, runs, walks and special events. Also, the department as a whole provides contract management for major landscape/maintenance and concrete repair contracts.

---

**FY 2009 ACCOMPLISHMENTS**

- Conducted 125 traffic counts.
  - Overseen day to day operation of debris contractor for Hurricane Ike minimal impact to the city.
  - Cleaned all major arterials throughout the city after Hurricane Ike landfall within 8 hours.
- Suffered no flooding events from Hurricane Ike.
- 

**FY 2010 OBJECTIVES**

- Rehabilitate at least 2 miles of existing paved roadways and/or upgrade unimproved road surfaces.
- Clean at least 50,000 linear feet of drainage facilities.
- Upgrade or replace 1,000 traffic control and street signs.

**General Fund  
Public Works Directorate  
FY 2010**

**Streets & Stormwater**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	1,494,579	2,014,519	1,708,894	2,173,054
Supplies	601,555	500,992	507,790	518,926
Repair & Maintenance	572,315	801,847	628,163	564,119
Services & Charges	3,234,871	3,548,036	3,232,437	917,903
Capital Outlay	706,089	-	-	-
Department Total	6,609,409	6,865,394	6,077,284	4,174,002

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Street / Stormwater Superintendent	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00
Secretary	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	1.00
Supervisor	3.00	3.00	3.00
Heavy Equipment Operator	6.00	6.00	6.00
Public Service Technician	5.00	5.00	5.00
Equipment Operator	11.00	11.00	11.00
Crewmen	10.00	10.00	10.00
Senior Traffic Technician	1.00	1.00	1.00
Traffic Technician	4.00	4.00	4.00
<b>Total</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Office Manager to Administrative Assistant.
- Upgraded Secretary to Secretary I.
- Moved the Sanitation Contract from Streets & Stormwater to Public Works Administration.



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



Dallas Salmon WW TP 4.5 MGD Expansion



South Shore Harbour Water Tower

# Utility Fund



Dallas Salmon Waste Water Treatment Plant

**City of League City  
Fund Summaries**

**Utility Fund (020)**

Working Capital 9/30/08		10,923,545
Plus: Estimated 2009 Revenues		25,879,060
Equals: Total Resources		36,802,605
Less: Estimated 2009 Expenditures		22,647,901
Equals: Estimated Working Capital 9/30/08		14,154,704
	<b>Days of Working Capital</b>	<b>228.12</b>
Plus: 2010 Projected Revenues:		25,918,660
Equals: Total Resources		40,073,364
Less: 2010 Requested Expenditures:		25,634,557
Equals: Estimated Working Capital 9/30/10		14,438,807
	<b>Days of Working Capital</b>	<b>205.59</b>
<hr/>		
Estimated Working Capital 9/30/10		14,438,807
Less Committed Working Capital		5,300,000
Equals: Non-committed Working Capital 9/30/10		9,138,807
	<b>Non-Committed Days of Working Capital</b>	<b>130.12</b>

	Estimated 2009	Projected 2010
Revenues	25,879,060	25,918,660
Expenditures	22,647,901	25,634,557
Revenues Over (Under) Expenditures	3,231,159	284,103

**Targeted working capital - 90 to 120 Days**

**Utility Fund  
FY 2010  
Public Works Directorate**

**Mission:** To ensure public health and the environment safety by providing the highest quality of drinking water through the purchase, treatment and delivery of potable water; by efficiently operating and maintaining the City's wastewater treatment plants and lift stations; To accurately and efficiently bill for water, sewer and solid waste services with superior customer service.

**Organizational Chart:**



**Finance Directorate**

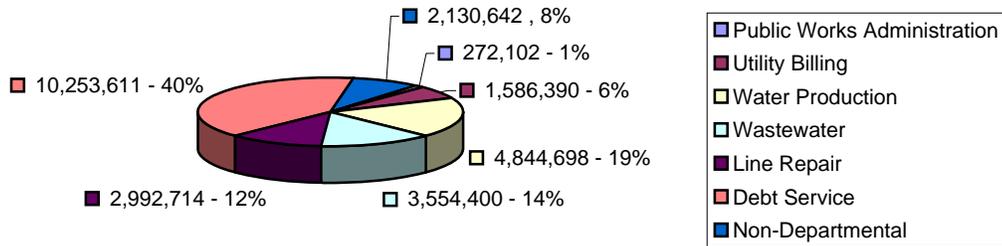
**Mission Statement:** To provide services to the citizens in a courteous, fair and cost-effective manner and to provide accurate and useful information to the citizens, council and management.

**Organizational Chart:**

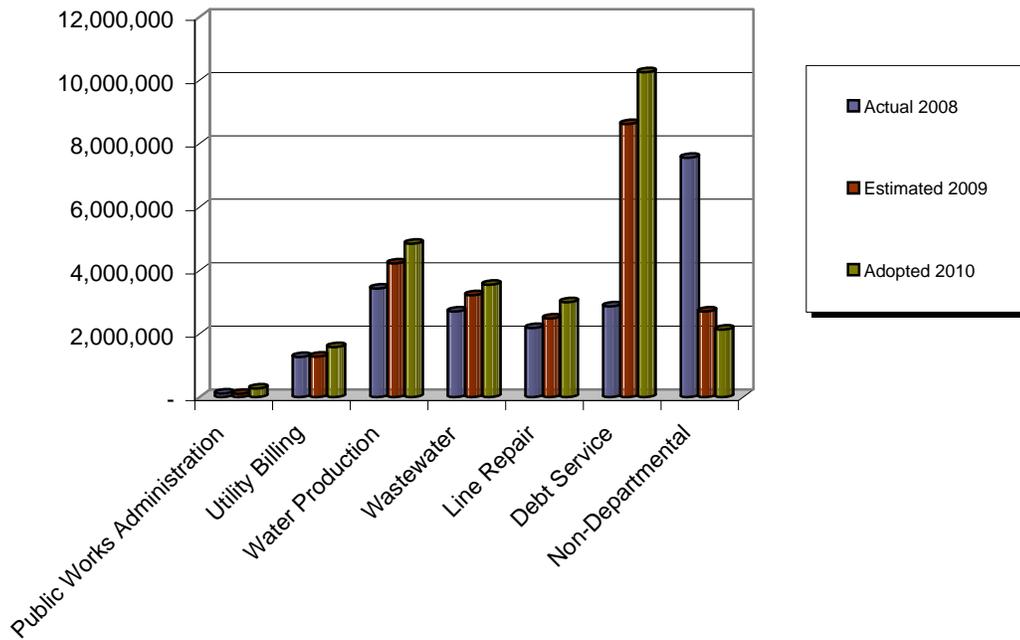


# Utility Fund FY 2010

## Share of Utility Fund Budget:



## Three Year Comparison by Division:



**City of League City, Texas**  
**Utility Fund (020)**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Other Miscellaneous:</b>				
425-01-00 Surplus Property Sales	2,681	-	2,210	1,000
425-09-00 Proceeds from Lease	53,473	35,000	54,310	55,940
Other Miscellaneous Subtotal	56,154	35,000	56,520	56,940
<b>Misc Proceeds:</b>				
427-47-00 FEMA Reimb - Hurricanes	105,075	-	106,010	-
Misc Proceeds	105,075	-	106,010	-
<b>Water Sales:</b>				
541-00-00 Water Sales	12,535,654	12,017,250	14,214,000	14,312,368
Water Sales Subtotal	12,535,654	12,017,250	14,214,000	14,312,368
<b>Wastewater Sales:</b>				
542-00-00 Wastewater Sales	9,475,368	9,041,550	10,425,000	10,495,632
Wastewater Sales Subtotal	9,475,368	9,041,550	10,425,000	10,495,632
<b>Connection Fees:</b>				
543-01-00 Tap Fees	423,308	450,000	315,000	310,000
543-02-00 New Connection Fees	79,854	75,000	60,610	65,000
543-03-00 Reconnection Fees	43,930	35,000	49,920	45,000
Connection Fees Subtotal	547,093	560,000	425,530	420,000
<b>Late Fees:</b>				
544-00-00 Late Fees	327,456	220,000	347,500	362,020
Late Fees Subtotal	327,456	220,000	347,500	362,020
<b>Other Revenues:</b>				
545-01-00 Meter Sales	252,672	240,000	186,000	130,000
545-02-00 Water Well Permits	50	-	50	50
545-04-00 Reimbursement for Services	4,937	2,500	7,650	5,300
545-05-00 Miscellaneous Income	11,702	7,500	14,340	11,650
545-13-00 CC Ave WL Recovery Fee	1,196	-	-	-
Other Revenues Subtotal	270,557	250,000	208,040	147,000
<b>Contributed Capital - Developer:</b>				
551-00-00 Contributed Cap Developer	7,671,877	-	-	-
Contributed Cap Developer Subtotal	7,671,877	-	-	-
<b>Interest Income:</b>				
555-00-00 Interest Income	137,017	250,000	17,130	25,700
555-05-05 Interest Income Investments	-	-	3,100	-
555-05-80 Interest Income TxPool Reserv	8,866	-	3,290	5,000
555-09-00 Interest Income TxStar	177,887	-	62,940	94,000
Interest Income Subtotal	323,770	250,000	86,460	124,700

**City of League City, Texas**  
**Utility Fund (020)**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Carryover Balance:				
556-00-00    Carryover Balance	-	1,194,730	-	-
Carryover Balance Subtotal	-	1,194,730	-	-
Gain/Loss on Asset Disposal:				
557-00-00    Gain/Loss on Asset Disposal	-	-	10,000	-
Gain/Loss on Asset Disposal Subtotal	-	-	10,000	-
Gain on Sale of Bonds:				
558-00-00    Gain on Sale of Bonds	14,948	-	-	-
Gain on Sale of Bonds Subtotal	14,948	-	-	-
Total Utility Fund Revenue	<u>31,327,952</u>	<u>23,568,530</u>	<u>25,879,060</u>	<u>25,918,660</u>



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank

## Utility Fund Expenditures FY 2010

### Department Summary by Department:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Public Works Administration	111,697	122,427	105,760	272,102
Utility Billing	1,267,944	1,480,245	1,284,516	1,586,390
Water Production	3,431,011	4,971,785	4,220,679	4,844,698
Wastewater	2,707,587	3,237,497	3,219,774	3,554,400
Line Repair	2,183,842	2,491,919	2,484,863	2,992,714
Debt Service	2,870,687	8,623,859	8,623,859	10,253,611
Non-Departmental	7,553,320	2,640,798	2,708,450	2,130,642
<b>Fund Total</b>	<b>20,126,086</b>	<b>23,568,530</b>	<b>22,647,901</b>	<b>25,634,557</b>

### Department Summary by Expenditure Category:

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Personnel Services	4,566,537	5,310,112	4,805,648	5,337,025
Supplies	712,985	820,434	749,878	738,427
Repair & Maintenance	769,567	1,036,571	1,166,139	1,181,400
Services & Charges	6,066,684	5,597,585	5,066,739	6,070,831
Special Programs & Events	69,941	12,000	12,000	12,000
Capital Outlay	-	167,969	167,969	41,263
Transfers To	5,069,688	2,000,000	2,055,669	2,000,000
Fees	1,928	3,000	3,000	3,000
Principal & Interest	2,868,759	8,620,859	8,620,859	10,250,611
<b>Fund Total</b>	<b>20,126,086</b>	<b>23,568,530</b>	<b>22,647,901</b>	<b>25,634,557</b>

**General Fund  
Utility Services Directorate  
FY 2010**

**Public Works Administration**

---

**MISSION/PURPOSE STATEMENT:**

To provide guidance to all departments within the directorate (Water, Wastewater and Line Repair), to ensure available funding for capital projects as well as operational functions providing quality service for all residents.

---

**ACTIVITY SUMMARY**

The Public Works Administration Department operates within the Utility Fund Utility Services Directorate. This department coordinates the activities among the other departments in the directorate and handles any complaints or requests that are beyond the scope of normal business. Further, the departments' activities include intercommunity projects and planning as they affect the county, regional and state areas and ensure the proper operation of the city's infrastructure.

---

**FY 2010 OBJECTIVES**

- Provide requested information to all departments in a timely manner.
- Provide requested information to all citizens in a timely manner.
- Work to improve the city image as it pertains to the Utility Services Directorate
- Continue to enhance both the Utility Services Directorate customer services as well as operational/financial efficiencies.

**Utility Fund  
Utility Services Directorate  
FY 2010**

**Public Works Administration**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	107,878	108,544	95,777	241,096
Supplies	1,156	1,760	1,760	6,760
Services & Charges	2,663	12,123	8,223	24,246
Department Total	111,697	122,427	105,760	272,102

Personnel: (Full Time Equivalents):

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Director of Public Works	0.50	0.50	0.50
Director of Utility Services	0.00	0.00	1.00
Executive Secretary	0.50	0.50	0.50
Total	1.00	1.00	2.00

Key Points of the Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Added a Director of Utility Services

**General Fund  
Finance Directorate  
FY 2010**

**Utility Billing**

---

**MISSION/PURPOSE STATEMENT:**

To provide the citizens of League City with superior customer service by maintaining a professional, knowledgeable, and courteous staff and to efficiently bill for water, sewer and solid waste services.

---

**ACTIVITY SUMMARY**

The Utility Billing Department is responsible for the billing and maintenance of over 26,000 water/wastewater accounts and for the billing of residential garbage accounts within the city's system. Responsibilities include substantial interaction with customers over the phone and in person regarding customer accounts.

---

**FY 2009 ACCOMPLISHMENTS**

- 82% of meter lead work orders were completed in the same day as requested.
  - 88% of re-read work orders were completed by the next working day as per our established timeframe for such work orders.
  - Billed on time 67 out of 72 billings.
- 

**FY 2010 OBJECTIVES**

- To bill customers consistently every 28- 32 days.
- To complete meter work orders the same day as when the customer calls it in.
- To complete re-read work order requests by the next working day of when the customer calls it in.
- To begin the outsourcing of the printing and mailing of utility statements.
- To research E-Billing software.
- To develop a plan for batter replacement for water meters in conjunction with developing future meter reading options.
- To update the Utility Billing Ordinance to meet needed changes.

**Utility Fund  
Finance Directorate  
FY 2010**

**Utility Billing**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	648,098	692,415	624,400	706,851
Supplies	356,791	505,449	350,900	358,375
Repair & Maintenance	37,096	35,572	33,278	39,052
Services & Charges	214,986	234,809	263,938	470,112
Special Programs & Events	10,973	12,000	12,000	12,000
Department Total	<u>1,267,944</u>	<u>1,480,245</u>	<u>1,284,516</u>	<u>1,586,390</u>

Personnel: (Full Time Equivalents):

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Utility Billing Manager	1.00	1.00	1.00
Lead Customer Service Technician	1.00	1.00	1.00
Customer Service Technician	5.00	5.00	5.00
Accounts Receivable Clerk	2.00	2.00	2.00
Clerk I	1.00	1.00	1.00
Utility Account Representative	3.00	3.00	3.00
Total	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Unfreeze a Data Entry Clerk that was frozen in FY 2009
- Upgrade the Data Entry Clerk to a Clerk I
- Includes funding to outsource the billing of Utility Bills, net cost increase is minimal due to the cost savings of outsourcing the billing
- Includes funding to hire a collection agency for the delinquent accounts.

**General Fund  
Utility Services Directorate  
FY 2010**

**Water Production**

---

**MISSION/PURPOSE STATEMENT:**

To ensure public health by providing the highest quality of drinking water through the purchase, treatment and delivery of potable water to the citizens of League City and to assure water needs are met while responsibly meeting all federal and state requirements for quality drinking water.

---

**ACTIVITY SUMMARY**

The Water Production Department is responsible for the purchase, treatment and delivery of potable water to approximately 24,000 customer accounts within the city limits. The department is also responsible for operations and maintenance of 9 surface plants and 3 groundwater plants. The Water Department is required to comply with both federal and state agencies that regulate water quality standards. Personnel provide new line construction assistance with sampling, flushing and filling water lines for pressure testing.

---

**FY 2009 ACCOMPLISHMENTS**

- Painted the Brittany Bay 2 MG Elevated Water Tower.
  - SCADA was installed and is operational at one location with 4 locations pending.
  - Security was enhanced at the water plant facilities by repairing fence and restringing barbed wire to meet homeland security requirements.
  - During mandatory water rationing, the city continued to meet TCEQ pumping requirements.
- 

**FY 2010 OBJECTIVES**

- Drill new 1000 GPM well at South Shore Harbour with Council approval.
- Operate the Highway 3 Pump Station upon CDM's recommendations.
- Install SCADA at Highway 3, South Shore Harbour and 2 elevated towers.

**Utility Fund  
Utility Services Directorate  
FY 2010**

**Water Production**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	844,823	1,121,665	998,409	1,306,158
Supplies	54,823	61,281	67,090	78,560
Repair & Maintenance	185,562	342,703	313,109	217,801
Services & Charges	2,345,803	3,446,136	2,842,071	3,200,916
Capital Outlay	-	-	-	41,263
Department Total	3,431,011	4,971,785	4,220,679	4,844,698

Personnel: (Full Time Equivalent)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Water Superintendent	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Clerk I	1.00	1.00	1.00
Supervisor	2.00	2.00	2.00
Plant Operator	7.00	7.00	7.00
Water Quality Technician	1.00	1.00	1.00
Crewmen	2.00	2.00	2.00
Maintenance Supervisor	1.00	1.00	1.00
Maintenance Technician	2.00	2.00	3.00
<b>Total</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Includes a new Maintenance Technician.
- Upgrade Clerk to Clerk I.
- Upgrade Office Manager to Administrative Assistant.
- Includes \$250,000 for a water study.
- Includes \$50,000 for Capital Recovery Fee Master Plan and Updates on Water Projects
- Includes two new vehicles that will be added to the capital replacement fund.
- Includes a decrease to water purchases to more accurately match past trends.

**General Fund  
Utility Services Directorate  
FY 2010**

**Wastewater**

---

**MISSION/PURPOSE STATEMENT:**

To protect human health and the environment by monitoring businesses discharging into the city's wastewater collection system and by efficiently operating and maintaining the city's wastewater treatment plants and lift stations so as to provide an effluent and sludge that exceeds federal and state regulations and an effluent and sludge that may be re-used to the benefit of the citizens of League City.

---

**ACTIVITY SUMMARY**

The Wastewater Department operates and maintains two wastewater treatment plants and seventy-two lift stations. These facilities convey and treat approximately 6.6 million gallons of raw sewage per day during dry weather periods and up to 22.5 million gallons per day during wet weather periods. The department ensures proper treatment, operation and maintenance for all facilities including 200 pumps of various designs, 10 centrifugal blowers and many other specialized equipment required to provide adequate treatment of the city's wastewater. The department also utilizes its pretreatment program to monitor all business and industrial users that discharge wastewater to the city's POTW.

---

**FY 2009 ACCOMPLISHMENTS**

- Dallas Salmon WWTP passed all mandated, quarterly biomonitoring testing.
  - Installed stand-by generator at the Butler Road lift station, in an effort to reduce SSO occurrences in the Westside service area.
  - Completed phase I of the wastewater system control and data acquisition (SCADA) system, including 5 of the city's largest general benefit stations.
  - Notice to proceed was given on July 21, 2008 for the construction of the expansion of the Dallas Salmon WWTP.
  - Funded the proposed Southwest Water Reclamation Center.
- 

**FY 2010 OBJECTIVES**

- Complete the installation and start-up phase II of the system control and Data Acquisition (SCADA) Project, adding seven lift stations.
- Meet environmental compliance requirements for the city's Dallas Salmon WWTP and Countryside WWTP.
- Bid and begin construction of the Southwest Water Reclamation Facility.
- Install stand-by generators at 12 of the city's critical lift station facilities, funded by a recently awarded grant.
- Complete and bring on-line the expansion of the Dallas Salmon WWTP.

**Utility Fund  
Utility Services Directorate  
FY 2010**

**Wastewater**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	1,087,016	1,157,601	1,060,301	1,238,271
Supplies	147,030	154,027	165,318	176,853
Repair & Maintenance	220,063	302,500	317,500	282,976
Services & Charges	1,253,478	1,455,400	1,508,686	1,856,300
Capital Outlay	-	167,969	167,969	-
Department Total	<u>2,707,587</u>	<u>3,237,497</u>	<u>3,219,774</u>	<u>3,554,400</u>

Personnel: (Full Time Equivalents)

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Superintendent	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Lab Supervisor / Pretreatment Coord	1.00	1.00	1.00
Chief Plant Operator	2.00	2.00	2.00
Senior Plant Operator	4.00	4.00	4.00
Maintenance Supervisor	1.00	1.00	1.00
Utility Maintenance Technician	3.00	3.00	3.00
Utility Trainee / Plant Operator	3.00	6.00	6.00
Plant Operator Trainee	3.00	0.00	0.00
Total	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgrade Office Manager to Administrative Assistant.
- Includes Dallas Salmon WWTP HVAC upgrades and improvements.
- Includes \$50,000 for Capital Recovery Fee Master Plan Updates on Utility Projects.
- Includes other upgrades to lift stations, filter replacements and odor control.

**General Fund  
Utility Services Directorate  
FY 2010**

**Line Repair**

---

**MISSION/PURPOSE STATEMENT:**

To protect the public health by providing safe and potable drinking water and reliable water and sanitary sewer services.

---

**ACTIVITY SUMMARY**

The Line Repair Department is responsible for the maintenance of approximately 1,970,035 feet of water mains and 1,466,873 feet of sewer mains, 7,421 manholes and 2,906 fire hydrants. Departmental activities include the repair, cleaning and installation of water service lines, main water lines, fire hydrants, main water valves, sanitary service lines, sanitary sewer main lines and manholes. Water tap inspections and final utility inspections.

---

**FY 2009 ACCOMPLISHMENTS**

- Final utility inspections - 799
  - Water tap inspections - 657
  - Sewer tap inspections - 7
  - Backed up sewer/repairs - 415
  - Water leaks/repairs -994
  - Sink hole repairs - 3
  - Fire hydrant install/repair/maintenance - 167
  - Installed city clean-outs - 22
  - Linear feet of sanitary: Sewere line cleaned & televised - 19,373 feet; valve maintenance - 95
- 

**FY 2010 OBJECTIVES**

- Continue with the scheduled valve maintenance program in order to locate and insure water isolation valves are functioning properly.
- Continue to improve customer satisfaction.

**Utility Fund  
Utility Services Directorate  
FY 2010**

**Line Repair**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	1,692,754	1,915,326	1,761,890	2,034,649
Supplies	124,757	97,917	97,542	117,879
Repair & Maintenance	326,846	355,796	502,252	641,571
Services & Charges	39,485	122,880	123,179	198,615
Department Total	<u>2,183,842</u>	<u>2,491,919</u>	<u>2,484,863</u>	<u>2,992,714</u>

Personnel: (Full Time Equivalents):

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Superintendent	1.00	1.00	1.00
Secretary II	2.00	2.00	2.00
Line Repair Supervisor	3.00	3.00	3.00
Line Inspector	1.00	1.00	1.00
Utility Maintenance Worker I	4.00	4.00	4.00
Utility Maintenance Worker II	3.00	3.00	3.00
Senior Utility Maintenance Worker	5.00	5.00	5.00
Crewmen	16.00	16.00	16.00
D&C System Analyst	0.00	0.00	0.00
Administrative Technician	0.00	0.00	0.00
Senior Public Service Technician	0.00	0.00	0.00
Public Service Technician	0.00	0.00	0.00
Total	35.00	35.00	35.00

Key Points to Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Work 2 Work Order Clerks to Secretary II.
- Includes purchase of two generators.
- Includes replacement of a service line camera.
- Includes an increase to Utility Repair and Maintenance.

**Utility Fund  
Finance Directorate  
FY 2010**

**Non-Departmental**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	185,968	314,561	264,871	(190,000)
Supplies	28,428	-	67,268	-
Services & Charges	2,210,269	326,237	320,642	320,642
Special Events & Programs	58,968	-	-	-
Transfers To	5,069,688	2,000,000	2,055,669	2,000,000
Department Total	7,553,320	2,640,798	2,708,450	2,130,642

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Includes the addition of a credit for attrition in the amount of \$200,000
- Includes a decrease of termination pay of \$40,000.

**Utility Fund  
Finance Directorate  
FY 2010**

**Utility Debt Service**

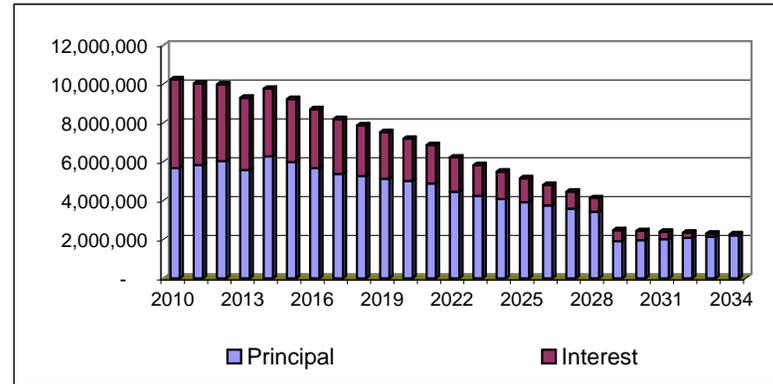
	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Fees	1,928	3,000	3,000	3,000
Principal & Interest	2,868,759	8,620,859	8,620,859	10,250,611
Department Total	2,870,687	8,623,859	8,623,859	10,253,611

Key Points of Adopted Budget:

- Includes payments for Revenue Bonds to be issued at the end of FY 2009 for the New Southwest Water Reclamation Facility. This facility will be replacing the Countryside WWTP.

**City of League City  
Utility Debt Service Fund  
Schedule of Debt Service Requirements To Maturity**

Fiscal Year	TOTAL ALL UTILITY DEBT OBLIGATION		
	Principal	Interest	Total
2010	5,668,555	4,582,045	10,250,600
2011	5,827,699	4,209,448	10,037,147
2012	6,021,741	3,961,360	9,983,101
2013	5,577,879	3,712,382	9,290,261
2014	6,280,420	3,481,499	9,761,919
2015	5,982,769	3,248,723	9,231,492
2016	5,672,638	3,028,131	8,700,769
2017	5,377,630	2,815,000	8,192,630
2018	5,259,802	2,605,081	7,864,883
2019	5,133,132	2,394,898	7,528,030
2020	5,005,648	2,185,876	7,191,523
2021	4,880,271	1,978,770	6,859,041
2022	4,447,978	1,774,170	6,222,148
2023	4,235,000	1,587,884	5,822,884
2024	4,080,000	1,407,796	5,487,796
2025	3,920,000	1,228,343	5,148,343
2026	3,755,000	1,048,678	4,803,678
2027	3,590,000	873,120	4,463,120
2028	3,420,000	701,500	4,121,500
2029	1,910,000	568,250	2,478,250
2030	1,965,000	471,375	2,436,375
2031	2,020,000	371,750	2,391,750
2032	2,080,000	269,250	2,349,250
2033	2,140,000	163,750	2,303,750
2034	2,205,000	55,125	2,260,125
<b>Totals:</b>	<b>\$ 106,456,160</b>	<b>\$ 48,724,205</b>	<b>\$ 155,180,365</b>



**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

<b>Fiscal Year</b>	<b>TOTAL GENERAL OBLIGATION DEBT</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	3,683,780	630,534	4,314,314
2011	3,796,841	477,682	4,274,523
2012	3,944,905	318,253	4,263,159
2013	2,145,066	194,522	2,339,588
2014	696,428	138,136	834,565
2015	517,503	114,365	631,868
2016	491,204	95,002	586,206
2017	506,204	75,584	581,788
2018	522,101	55,398	577,499
2019	542,999	33,986	576,985
2020	557,999	11,432	569,431
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>\$ 17,405,030</b>	<b>\$ 2,144,896</b>	<b>\$ 19,549,926</b>

General Obligation Debt was issued to refund Revenue Bond Debt.

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

<b>General Obligation Refunding Bonds, Series 2002</b>				<b>General Obligation Refunding Bonds, Series 2003</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	695,967	87,093	783,060	2010	143,649	54,397	198,045
2011	732,739	54,031	786,770	2011	105,941	50,653	156,594
2012	771,128	18,314	789,443	2012	103,247	47,515	150,763
2013	-	-	-	2013	101,452	44,381	145,833
2014	-	-	-	2014	356,428	35,668	392,096
2015	-	-	-	2015	162,503	25,797	188,299
2016	-	-	-	2016	121,204	20,933	142,137
2017	-	-	-	2017	121,204	16,616	137,819
2018	-	-	-	2018	122,101	12,129	134,231
2019	-	-	-	2019	122,999	7,380	130,379
2020	-	-	-	2020	122,999	2,460	125,459
2021	-	-	-	2021	-	-	-
2022	-	-	-	2022	-	-	-
2023	-	-	-	2023	-	-	-
2024	-	-	-	2024	-	-	-
2025	-	-	-	2025	-	-	-
2026	-	-	-	2026	-	-	-
2027	-	-	-	2027	-	-	-
2028	-	-	-	2028	-	-	-
2029	-	-	-	2029	-	-	-
2030	-	-	-	2030	-	-	-
2031	-	-	-	2031	-	-	-
2032	-	-	-	2032	-	-	-
2033	-	-	-	2033	-	-	-
2034	-	-	-	2034	-	-	-
<b>Totals:</b>	<b>\$ 2,199,834</b>	<b>159,438</b>	<b>\$ 2,359,273</b>	<b>Totals:</b>	<b>\$ 1,583,726</b>	<b>317,929</b>	<b>\$ 1,901,655</b>

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

**General Obligation Refunding Bonds, Series 2007**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	2,844,164	489,044	3,333,208
2011	2,958,161	372,998	3,331,159
2012	3,070,529	252,424	3,322,953
2013	2,043,614	150,141	2,193,755
2014	340,000	102,469	442,469
2015	355,000	88,569	443,569
2016	370,000	74,069	444,069
2017	385,000	58,969	443,969
2018	400,000	43,269	443,269
2019	420,000	26,606	446,606
2020	435,000	8,972	443,972
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>\$ 13,621,469</b>	<b>1,667,529</b>	<b>\$ 15,288,998</b>

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

**Gulf Coast Water Authority**

**WATER & SEWER CONTRACT REVENUE BONDS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	619,775	210,076	829,851
2011	650,859	181,950	832,808
2012	681,836	151,956	833,791
2013	222,813	119,548	342,361
2014	233,992	110,007	343,999
2015	240,266	99,778	340,044
2016	251,434	89,055	340,489
2017	281,427	77,608	359,034
2018	297,701	64,477	362,178
2019	310,133	50,342	360,474
2020	322,649	35,355	358,003
2021	340,271	19,627	359,898
2022	57,978	2,899	60,877
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>\$ 4,511,131</b>	<b>\$ 1,212,677</b>	<b>\$ 5,723,807</b>

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

Gulf Coast Water Authority

**Water System Contract Revenue Bonds 1998A**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	15,089	19,304	34,393
2011	15,853	18,587	34,440
2012	16,617	17,818	34,435
2013	17,381	17,004	34,385
2014	18,241	16,135	34,375
2015	19,196	15,223	34,418
2016	20,151	14,263	34,413
2017	39,824	13,255	53,079
2018	40,779	11,264	52,043
2019	42,784	9,225	52,009
2020	44,981	7,086	52,067
2021	47,177	4,837	52,014
2022	49,565	2,478	52,043
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>\$ 387,635</b>	<b>166,479</b>	<b>\$ 554,113</b>

**Water System Contract Revenue Bonds 1998B**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	4,686	4,150	8,836
2011	5,006	3,928	8,933
2012	5,219	3,685	8,904
2013	5,432	3,429	8,861
2014	5,751	3,158	8,909
2015	6,071	2,870	8,941
2016	6,284	2,567	8,850
2017	6,603	2,252	8,855
2018	6,923	1,922	8,845
2019	7,349	1,576	8,925
2020	7,668	1,209	8,877
2021	8,094	825	8,919
2022	8,414	421	8,834
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>\$ 83,496</b>	<b>31,993</b>	<b>\$ 115,489</b>

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

<b>Water System Contract Revenue Bonds 1999B</b>				<b>Water System Contract Revenue Bonds 2001</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	425,000	65,270	490,270	2010	175,000	121,353	296,353
2011	445,000	45,083	490,083	2011	185,000	114,353	299,353
2012	470,000	23,500	493,500	2012	190,000	106,953	296,953
2013	-	-	-	2013	200,000	99,115	299,115
2014	-	-	-	2014	210,000	90,715	300,715
2015	-	-	-	2015	215,000	81,685	296,685
2016	-	-	-	2016	225,000	72,225	297,225
2017	-	-	-	2017	235,000	62,100	297,100
2018	-	-	-	2018	250,000	51,290	301,290
2019	-	-	-	2019	260,000	39,540	299,540
2020	-	-	-	2020	270,000	27,060	297,060
2021	-	-	-	2021	285,000	13,965	298,965
2022	-	-	-	2022	-	-	-
2023	-	-	-	2023	-	-	-
2024	-	-	-	2024	-	-	-
2025	-	-	-	2025	-	-	-
2026	-	-	-	2026	-	-	-
2027	-	-	-	2027	-	-	-
2028	-	-	-	2028	-	-	-
2029	-	-	-	2029	-	-	-
2030	-	-	-	2030	-	-	-
2031	-	-	-	2031	-	-	-
2032	-	-	-	2032	-	-	-
2033	-	-	-	2033	-	-	-
2034	-	-	-	2034	-	-	-
<b>Totals:</b>	<b>\$ 1,340,000</b>	<b>133,853</b>	<b>\$ 1,473,853</b>	<b>Totals:</b>	<b>\$ 2,700,000</b>	<b>880,353</b>	<b>\$ 3,580,353</b>

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

<b>WATERWORKS &amp; SEWER SYSTEM REVENUE BONDS</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	1,365,000	3,741,434	5,106,434
2011	1,380,000	3,549,816	4,929,816
2012	1,395,000	3,491,151	4,886,151
2013	3,210,000	3,398,312	6,608,312
2014	5,350,000	3,233,356	8,583,356
2015	5,225,000	3,034,580	8,259,580
2016	4,930,000	2,844,075	7,774,075
2017	4,590,000	2,661,808	7,251,808
2018	4,440,000	2,485,206	6,925,206
2019	4,280,000	2,310,570	6,590,570
2020	4,125,000	2,139,089	6,264,089
2021	4,540,000	1,959,143	6,499,143
2022	4,390,000	1,771,271	6,161,271
2023	4,235,000	1,587,884	5,822,884
2024	4,080,000	1,407,796	5,487,796
2025	3,920,000	1,228,343	5,148,343
2026	3,755,000	1,048,678	4,803,678
2027	3,590,000	873,120	4,463,120
2028	3,420,000	701,500	4,121,500
2029	1,910,000	568,250	2,478,250
2030	1,965,000	471,375	2,436,375
2031	2,020,000	371,750	2,391,750
2032	2,080,000	269,250	2,349,250
2033	2,140,000	163,750	2,303,750
2034	2,205,000	55,125	2,260,125
<b>Totals:</b>	<b>\$ 84,540,000</b>	<b>\$ 45,366,632</b>	<b>\$ 129,906,632</b>

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

<b>Waterworks &amp; Sewer System Revenue Bonds, Series 2002</b>				<b>Waterworks &amp; Sewer System Revenue Bonds, Series 2004</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	215,000	133,945	348,945	2010	490,000	458,568	948,568
2011	215,000	124,163	339,163	2011	510,000	436,068	946,068
2012	215,000	114,165	329,165	2012	535,000	412,555	947,555
2013	215,000	104,006	319,006	2013	560,000	387,918	947,918
2014	215,000	93,740	308,740	2014	585,000	362,155	947,155
2015	215,000	83,205	298,205	2015	610,000	337,555	947,555
2016	215,000	72,455	287,455	2016	635,000	313,735	948,735
2017	215,000	61,598	276,598	2017	660,000	288,153	948,153
2018	215,000	50,579	265,579	2018	690,000	261,153	951,153
2019	215,000	39,453	254,453	2019	720,000	232,593	952,593
2020	215,000	28,219	243,219	2020	750,000	202,364	952,364
2021	215,000	16,931	231,931	2021	785,000	170,410	955,410
2022	215,000	5,644	220,644	2022	820,000	136,295	956,295
2023	-	-	-	2023	855,000	100,283	955,283
2024	-	-	-	2024	900,000	62,100	962,100
2025	-	-	-	2025	940,000	21,150	961,150
2026	-	-	-	2026	-	-	-
2027	-	-	-	2027	-	-	-
2028	-	-	-	2028	-	-	-
2029	-	-	-	2029	-	-	-
2030	-	-	-	2030	-	-	-
2031	-	-	-	2031	-	-	-
2032	-	-	-	2032	-	-	-
2033	-	-	-	2033	-	-	-
2034	-	-	-	2034	-	-	-
<b>Totals:</b>	<b>2,795,000</b>	<b>928,101</b>	<b>\$ 3,723,101</b>	<b>Totals:</b>	<b>11,045,000</b>	<b>4,183,051</b>	<b>\$ 15,228,051</b>

Bonds issued for the 2005 Sanitary Sewer Rehab, Southeast WTPP Pumping and Distribution and the Dallas Salmon WWTP 4.5 MGD Expansion and Lift Station.

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

<b>Waterworks &amp; Sewer System Revenue Bonds, Series 2005</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	660,000	247,487	907,487
2011	655,000	222,041	877,041
2012	645,000	196,886	841,886
2013	635,000	172,118	807,118
2014	630,000	147,641	777,641
2015	615,000	123,550	738,550
2016	600,000	100,040	700,040
2017	590,000	77,013	667,013
2018	580,000	54,374	634,374
2019	565,000	32,218	597,218
2020	550,000	10,643	560,643
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>6,725,000</b>	<b>1,384,009</b>	<b>\$ 8,109,009</b>

Bonds issued for the Southeast General Benefit Sanitary Sewer

<b>Waterworks &amp; Sewer System Revenue Bonds, Series 2008</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	-	1,160,856	1,160,856
2011	-	1,160,856	1,160,856
2012	-	1,160,856	1,160,856
2013	1,255,000	1,135,756	2,390,756
2014	2,475,000	1,061,156	3,536,156
2015	2,320,000	965,256	3,285,256
2016	2,000,000	878,856	2,878,856
2017	1,625,000	806,356	2,431,356
2018	1,430,000	745,256	2,175,256
2019	1,230,000	692,056	1,922,056
2020	1,030,000	646,213	1,676,213
2021	1,935,000	583,850	2,518,850
2022	1,720,000	506,181	2,226,181
2023	1,715,000	432,116	2,147,116
2024	1,480,000	361,300	1,841,300
2025	1,245,000	296,875	1,541,875
2026	1,980,000	216,250	2,196,250
2027	1,775,000	122,375	1,897,375
2028	1,560,000	39,000	1,599,000
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
<b>Totals:</b>	<b>26,775,000</b>	<b>12,971,422</b>	<b>\$ 39,746,422</b>

Bonds issued for the Dallas Salmon Waste Water Treatment Plant 4.5 MGD Expansion

**City of League City  
Utility Debt Service Fund  
Debt Service Schedule**

**Waterworks & Sewer System Revenue Bonds, Series 2009**

Fiscal Year	Principal	Interest	Total
2010	-	1,740,579	1,740,579
2011	-	1,606,689	1,606,689
2012	-	1,606,689	1,606,689
2013	545,000	1,598,514	2,143,514
2014	1,445,000	1,568,664	3,013,664
2015	1,465,000	1,525,014	2,990,014
2016	1,480,000	1,478,989	2,958,989
2017	1,500,000	1,428,689	2,928,689
2018	1,525,000	1,373,845	2,898,845
2019	1,550,000	1,314,251	2,864,251
2020	1,580,000	1,251,651	2,831,651
2021	1,605,000	1,187,951	2,792,951
2022	1,635,000	1,123,151	2,758,151
2023	1,665,000	1,055,486	2,720,486
2024	1,700,000	984,396	2,684,396
2025	1,735,000	910,318	2,645,318
2026	1,775,000	832,428	2,607,428
2027	1,815,000	750,745	2,565,745
2028	1,860,000	662,500	2,522,500
2029	1,910,000	568,250	2,478,250
2030	1,965,000	471,375	2,436,375
2031	2,020,000	371,750	2,391,750
2032	2,080,000	269,250	2,349,250
2033	2,140,000	163,750	2,303,750
2034	2,205,000	55,125	2,260,125
<b>Totals:</b>	<b>37,200,000</b>	<b>25,900,049</b>	<b>\$ 60,839,924</b>

Bond issued for the Southwest Water Reclamation Facility



Ambulance



Police Tactical Unit

# Internal Service Fund



City Dump Truck



City Fire Truck

**City of League City  
Fund Summaries**

**Internal Service Fund (031)**

Working Capital 9/30/08	2,507,972
Plus Estimated 2009 Revenues	1,932,592
Less Estimated 2009 Expenditures	2,916,612
<b>Equals Estimated Working Capital 9/30/09</b>	<b>1,523,952</b>
Plus 2010 Projected Revenues:	2,208,255
Equals Total Resources	3,732,207
Less 2010 Requested Expenditures:	2,971,188
<b>Equals Estimated Working Capital 9/30/10</b>	<b>761,019</b>

	Estimated 2009	Estimated 2010
Revenues	1,932,592	2,208,255
Expenditures	2,916,612	2,971,188
Revenues Over (Under) Expenditures	(984,020)	(762,933)

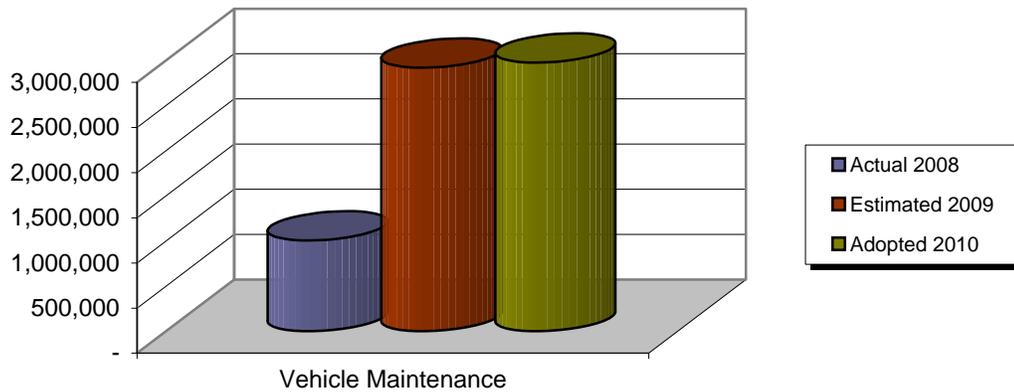
## Internal Service Funds FY 2010

**Mission:** To provide support and direction to departments regarding management of their fleet; to provide efficient maintenance and repairs of the City fleet.

### Organizational Chart:



### Three Year Comparison:



**City of League City, Texas**  
**Internal Service Fund**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Misc. Donations				
429-28-00    Reimbursements	47,064	63,501	-	-
Misc. Donations Subtotal	47,064	63,501	-	-
Other Revenues:				
545-11-03    Vehicle Maintenance Chgs - GF	951,534	901,800	901,800	897,857
545-11-04    Vehicle Maint. Chgs - W/WW	212,009	214,980	214,980	214,041
545-11-20    Motor Pool Lease Fees	1,256,221	798,812	798,812	1,084,357
Other Revenues Subtotal	2,419,764	1,915,592	1,915,592	2,196,255
Interest Income:				
555-00-00    Interest Income	37,474	8,000	14,000	10,000
555-09-00    Interest Income - Tx Star	19,105	17,000	3,000	2,000
Interest Income Subtotal	56,579	25,000	17,000	12,000
Carryover Balance:				
556-00-00    Carryover Balance	-	936,263	-	762,933
Carryover Balance Subtotal	-	936,263	-	762,933
Gain/Loss-Asset Disposal				
557-00-00    Gain/Loss-Asset Disposal	(40,626)	-	-	-
Gain/Loss-Asset Disposal Subtotal	(40,626)	-	-	-
Operating Transfers In:				
581-01-00    Transfer from General Fund	39,392	-	-	-
581-14-00    Transfer from Capital Replacement	1,048,146	-	-	-
Operating Transfer in Subtotal	1,087,538	-	-	-
Internal Service Fund Revenues	<u>3,570,319</u>	<u>2,940,356</u>	<u>1,932,592</u>	<u>2,971,188</u>



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank

**Internal Service Fund  
Expenditures  
FY 2010**

**Department Summary by Department:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Vehicle Maintenance	1,002,940	2,940,356	2,916,612	2,971,188
<b>Fund Total</b>	<b>1,002,940</b>	<b>2,940,356</b>	<b>2,916,612</b>	<b>2,971,188</b>

**Department Summary by Expenditure Category:**

	<b>Actual 2008</b>	<b>Budget 2009</b>	<b>Estimated 2009</b>	<b>Adopted 2010</b>
Personnel Services	526,316	585,343	543,338	611,338
Supplies	32,383	22,100	28,450	25,700
Repair & Maintenance	428,163	398,900	414,200	427,600
Services & Charges	16,078	30,841	27,452	33,350
Capital Outlay	-	1,903,172	1,903,172	1,873,200
<b>Fund Total</b>	<b>1,002,940</b>	<b>2,940,356</b>	<b>2,916,612</b>	<b>2,971,188</b>

**General Fund  
General Services Directorate  
FY 2010**

**Vehicle Maintenance (Motor Pool Fund)**

---

**MISSION/PURPOSE STATEMENT:**

To provide an efficient comprehensive fleet management program, which responsively fulfills the vehicle and equipment needs of the city using creativity, flexibility, training deputy, and technical expertise in performing maintenance, with total focus on program analysis, cost tracking, consumer satisfaction, and quality of workmanship.

---

**ACTIVITY SUMMARY**

The Vehicle Maintenance Department currently maintains over 325 vehicles and equipment for the city. We perform all functions of maintenance such as brake repairs, engine and transmission overhauls, routine oil changes, electronic analyzing and repairs, welding, fabrication and other tasks as requested. Additional responsibilities of this department include, but are not limited to, the writing of bid specifications for new and replacement vehicles and equipment, assisting departments with decisions on the economic replacement of vehicles, purchasing new and replacement vehicles, the disposal of obsolete vehicles and maintains and tracks the city's fuel center.

---

**FY 2009 ACCOMPLISHMENTS**

- Implemented a Motor Pool Fund concept.
  - Reduced the city's surplus vehicles by 60%.
  - Introduced a more complete and user friendly "Pool Car" program.
- 

**FY 2010 OBJECTIVES**

- Complete 95% of all work orders in house.
- Maintain a parts inventory that is efficient within the limited financial parameters.
- Continue to promote environmentally safe disposal and recycling of glass, waste oil and antifreeze.
- Continue removing non-productive vehicles and equipment from the city fleet, and to purchase more fuel economical vehicles
- Administer safety programs and participate in citywide programs.

**Internal Service Fund  
General Services Directorate  
FY 2010**

**Vehicle Maintenance (Motor Pool Fund)**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Personnel Services	526,316	585,343	543,338	611,338
Supplies	32,383	22,100	28,450	25,700
Repair & Maintenance	428,163	398,900	414,200	427,600
Services & Charges	16,078	30,841	27,452	33,350
Capital Outlay	-	1,903,172	1,903,172	1,873,200
Department Total	1,002,940	2,940,356	2,916,612	2,971,188

Personnel: (Full Time Equivalents):

	Actual FY 2008	Actual FY 2009	Adopted FY 2010
Vehicle Maintenance Superintendent	1.00	1.00	1.00
Fleet Administrator	1.00	1.00	1.00
Senior Mechanic	1.00	1.00	1.00
Mechanics	3.00	3.00	3.00
Assistant Mechanics	2.00	2.00	2.00
Tire and Service Technician	1.00	1.00	1.00
Secretary II	1.00	1.00	1.00
Total	10.00	10.00	10.00

Key Points of Adopted Budget:

- Worker's compensation and dependent insurance have been moved from Non-Departmental to the individual departments.
- Upgraded Work Order Clerk to Secretary II.
- Fire Trucks were removed from the replacement program and will be funded with other financing, i.e. bank notes.

**City of League City  
Vehicle Replacment Summary  
FY 2010**

Department	Unit #	Description	Amount
Police	118	Police Patrol Unit	\$ 48,600.00
Police	123	Police Patrol Unit	\$ 48,600.00
Police	130	Police Patrol Unit	\$ 48,600.00
Police	138	Police Patrol Unit	\$ 48,600.00
Police	139	Police Patrol Unit	\$ 48,600.00
Police	142	Police Patrol Unit	\$ 48,600.00
Police	203	Police Patrol Unit	\$ 48,600.00
Police	209	*Sports Utility Vehicle 4X4 AFMS	\$ 48,600.00
Fire Marshal	71	*Sports Utility Vehicle - Police Package	\$ 39,500.00
Fire Department	21	Pumper Truck	\$ 604,500.00
Building	516	*Passenger Vehicle	\$ 25,000.00
Engineering	507	*Passenger Vehicle	\$ 25,000.00
EMS	240	Ambulance Remount	\$ 64,500.00
EMS	260	Ambulance Remount & Box	\$ 136,500.00
Line Repair	604	*3/4 Ton Pickup Truck 4x4 Regular Bed	\$ 27,900.00
Line Repair	641	*3/4 Ton Pickup Truck Crew Cab 4X4	\$ 38,500.00
Line Repair	687	*3/4 Ton Pickup Truck Crew Cab 4X4	\$ 38,500.00
Water	696	1/2 Ton Pickup Truck	\$ 27,500.00
Street	806	*Sports Utility Vehicle	\$ 25,000.00
Street	824	Tractor	\$ 27,000.00
Street	827	Vac-Con	\$ 201,000.00
Street	850	Boom Truck	\$ 89,000.00
Street	877	Boom Mower	\$ 27,000.00
Park Operations	723	Sports Utility Vehicle	\$ 25,000.00
Park Operations	729	Tractor w/Flail Mower Attachment	\$ 31,000.00
Park Operations	4017	Mower, Rotary 60"	\$ 11,000.00
Park Operations	4018	Mower w/Canopy 128"	\$ 11,000.00
Park Operations	4023	Vicon Spreader PS-203	\$ 3,000.00
Sportsplex	4011	Gator 4x2 Utility Vehicle	\$ 10,000.00

Total \$ 1,876,200.00



Dallas Salmon Waste Water Treatment Plant



Palomino Lane Project

# Debt Service



Construction



Brittany Bay Water Tower Painting Project

**City of League City  
Fund Summaries**

**Debt Service Fund (030)**

Working Capital 9/30/08	1,175,395
Plus Estimated 2009 Revenues	11,511,680
Less Estimated 2009 Expenditures	10,284,890
<hr/>	
Equals Estimated Working Capital 9/30/09	2,402,185
<hr/>	
Plus 2010 Projected Revenues: Revenues	11,770,667
Equals Total Resources	14,172,852
Less 2010 Requested Expenditures:	11,958,838
<hr/>	
<b>Estimated Working Capital 9/30/10</b>	<b>2,214,014</b>

	Estimated 2008	Estimated 2009
Revenues	11,511,680	11,770,667
Expenditures	10,284,890	11,958,838
Revenues Over/(Under) Expenditures	1,226,790	(188,171)

Budgeted \$800,000 of Carryover to be used in FY 2010

**City of League City, Texas**  
**Debt Service Fund**  
**Statement of Revenues**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Property Taxes:				
401-01-00 Current Taxes	8,893,534	10,420,645	10,399,000	11,468,767
401-02-00 Delinquent Taxes	150,216	105,000	158,000	150,000
401-03-00 Penatly & Interest	104,294	80,000	111,600	108,400
Property Taxes Subtotal	<u>9,148,044</u>	<u>10,605,645</u>	<u>10,668,600</u>	<u>11,727,167</u>
Interest Income:				
555-00-00 Interest Income	119,157	90,000	33,300	40,000
555-09-00 Interest Income - Texstar	7	-	3,000	3,500
Interest Income Subtotal	<u>119,164</u>	<u>90,000</u>	<u>36,300</u>	<u>43,500</u>
Carryover:				
556-00-00 Carryover Balance	-	301,997	-	800,000
Carryover Subtotal:	<u>-</u>	<u>301,997</u>	<u>-</u>	<u>800,000</u>
Transfers:				
599-00-00 Transfer from General Fund	-	806,782	806,780	-
Transfers Subtotal	<u>-</u>	<u>806,782</u>	<u>806,780</u>	<u>-</u>
Debt Service Fund Revenues	<u><u>9,267,208</u></u>	<u><u>11,804,424</u></u>	<u><u>11,511,680</u></u>	<u><u>12,570,667</u></u>

**Debt Service Fund  
FY 2010**

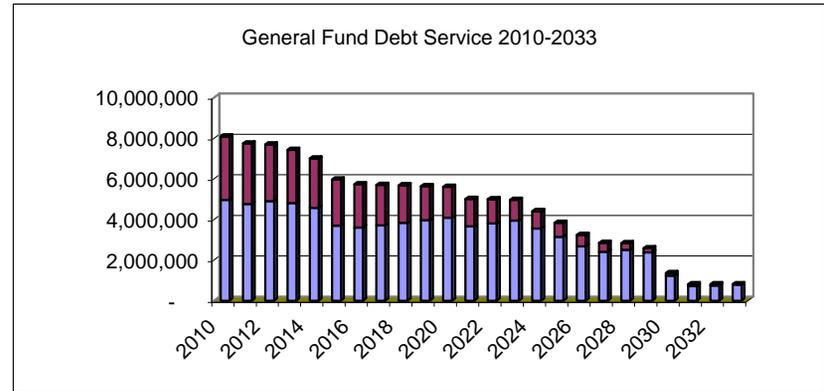
	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Expenditures:</u>				
Services & Charges	3,384,371	3,652,572	3,652,572	3,578,261
Transfers To	692,392	927,154	927,150	1,001,845
Fees	4,334	7,000	7,000	8,000
Principal & Interest	5,085,139	6,407,018	5,698,168	7,370,732
Department Total	<u>9,166,237</u>	<u>10,993,744</u>	<u>10,284,890</u>	<u>11,958,838</u>

Key Points of Adopted Budget:

- Includes Debt Service Payments for the 2009 Certificates of Obligation issued for the FM 518 bypass project in 2009

**City of League City  
General Debt Service Fund  
Schedule of Debt Service Requirements To Maturity**

Fiscal Year	TOTAL GENERAL OBLIGATION		
	Principal	Interest	Total
2010	4,961,220	3,116,562	8,077,782
2011	4,763,159	2,977,877	7,741,036
2012	4,895,095	2,798,631	7,693,726
2013	4,809,934	2,615,299	7,425,233
2014	4,573,572	2,428,032	7,001,604
2015	3,692,497	2,265,929	5,958,426
2016	3,603,796	2,127,103	5,730,900
2017	3,713,796	1,986,973	5,700,769
2018	3,837,899	1,837,482	5,675,381
2019	3,952,001	1,677,874	5,629,875
2020	4,087,001	1,511,025	5,598,026
2021	3,655,000	1,348,803	5,003,803
2022	3,800,000	1,189,485	4,989,485
2023	3,940,000	1,021,527	4,961,527
2024	3,550,000	853,336	4,403,336
2025	3,145,000	688,725	3,833,725
2026	2,675,000	557,215	3,232,215
2027	2,410,000	438,840	2,848,840
2028	2,500,000	323,502	2,823,502
2029	2,370,000	210,797	2,580,797
2030	1,230,000	127,250	1,357,250
2031	720,000	82,906	802,906
2032	750,000	50,750	800,750
2033	785,000	17,172	802,172
<b>Totals:</b>	<b>\$ 78,419,971</b>	<b>\$ 32,253,095</b>	<b>\$ 110,673,066</b>



**City of League City  
General Debt Service Fund  
Schedule**

<b>Fiscal Year</b>	<b>TOTAL GENERAL OBLIGATION</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	2,026,220	471,191	2,497,411
2011	2,003,159	394,106	2,397,265
2012	2,045,095	314,859	2,359,954
2013	1,864,934	237,281	2,102,215
2014	1,718,572	165,107	1,883,679
2015	742,497	117,869	860,366
2016	553,796	95,648	649,444
2017	553,796	75,919	629,715
2018	557,899	55,421	613,319
2019	562,001	33,720	595,721
2020	562,001	11,240	573,241
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 13,189,971</b>	<b>\$ 1,972,360</b>	<b>\$ 15,162,331</b>

**City of League City  
General Debt Service Fund  
Schedule**

<b>General Obligation Refunding Bonds Series 2002</b>				<b>General Obligation Refunding Bonds, Series 2003</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	284,033	77,220	361,253	2010	656,351	248,547	904,898
2011	397,261	61,394	458,655	2011	484,059	231,441	715,500
2012	418,872	42,011	460,883	2012	471,753	217,104	688,856
2013	585,000	18,169	603,169	2013	463,548	202,784	666,332
2014	90,000	2,138	92,138	2014	1,628,572	162,970	1,791,542
2015	-	-	-	2015	742,497	117,869	860,366
2016	-	-	-	2016	553,796	95,648	649,444
2017	-	-	-	2017	553,796	75,919	629,715
2018	-	-	-	2018	557,899	55,421	613,319
2019	-	-	-	2019	562,001	33,720	595,721
2020	-	-	-	2020	562,001	11,240	573,241
2021	-	-	-	2021	-	-	-
2022	-	-	-	2022	-	-	-
2023	-	-	-	2023	-	-	-
2024	-	-	-	2024	-	-	-
2025	-	-	-	2025	-	-	-
2026	-	-	-	2026	-	-	-
2027	-	-	-	2027	-	-	-
2028	-	-	-	2028	-	-	-
2029	-	-	-	2029	-	-	-
2030	-	-	-	2030	-	-	-
2031	-	-	-	2031	-	-	-
2032	-	-	-	2032	-	-	-
2033	-	-	-	2033	-	-	-
<b>Totals:</b>	<b>\$ 1,775,166</b>	<b>\$ 200,930</b>	<b>\$ 1,976,096</b>	<b>Totals:</b>	<b>\$ 7,236,274</b>	<b>\$ 1,452,662</b>	<b>\$ 8,688,935</b>

**City of League City  
General Debt Service Fund  
Schedule**

**General Obligation Refunding Bonds, Series 2007**

Fiscal Year	Principal	Interest	Total
2010	1,085,836	145,425	1,231,260
2011	1,121,839	101,271	1,223,110
2012	1,154,471	55,745	1,210,215
2013	816,386	16,328	832,714
2014	-	-	-
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 4,178,531</b>	<b>\$ 318,768</b>	<b>\$ 4,497,299</b>

**City of League City  
General Debt Service Fund  
Schedule**

<b>TOTAL COMBINATION TAX &amp; REVENUE BONDS</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	2,935,000	2,645,371	5,580,371
2011	2,760,000	2,583,772	5,343,772
2012	2,850,000	2,483,772	5,333,772
2013	2,945,000	2,378,018	5,323,018
2014	2,855,000	2,262,925	5,117,925
2015	2,950,000	2,148,060	5,098,060
2016	3,050,000	2,031,455	5,081,455
2017	3,160,000	1,911,054	5,071,054
2018	3,280,000	1,782,062	5,062,062
2019	3,390,000	1,644,154	5,034,154
2020	3,525,000	1,499,785	5,024,785
2021	3,655,000	1,348,803	5,003,803
2022	3,800,000	1,189,485	4,989,485
2023	3,940,000	1,021,527	4,961,527
2024	3,550,000	853,336	4,403,336
2025	3,145,000	688,725	3,833,725
2026	2,675,000	557,215	3,232,215
2027	2,410,000	438,840	2,848,840
2028	2,500,000	323,502	2,823,502
2029	2,370,000	210,797	2,580,797
2030	1,230,000	127,250	1,357,250
2031	720,000	82,906	802,906
2032	750,000	50,750	800,750
2033	785,000	17,172	802,172
<b>Totals:</b>	<b>\$ 65,230,000</b>	<b>\$ 30,280,735</b>	<b>\$ 95,510,735</b>

**City of League City  
General Debt Service Fund  
Schedule**

<b>Combination Tax &amp; Revenue CO's, Series 2003A</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	325,000	204,900	529,900
2011	335,000	195,000	530,000
2012	345,000	184,800	529,800
2013	355,000	174,078	529,078
2014	370,000	162,519	532,519
2015	380,000	150,094	530,094
2016	395,000	136,769	531,769
2017	410,000	122,425	532,425
2018	425,000	106,759	531,759
2019	440,000	89,725	529,725
2020	460,000	71,725	531,725
2021	480,000	52,625	532,625
2022	500,000	32,413	532,413
2023	520,000	11,050	531,050
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 5,740,000</b>	<b>\$ 1,694,881</b>	<b>\$ 7,434,881</b>

<b>Combination Tax &amp; Revenue CO's, Series 2003B</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	30,000	429,325	459,325
2011	30,000	428,425	458,425
2012	30,000	427,525	457,525
2013	30,000	426,606	456,606
2014	30,000	425,650	455,650
2015	35,000	424,572	459,572
2016	385,000	417,244	802,244
2017	400,000	403,256	803,256
2018	415,000	388,225	803,225
2019	430,000	371,844	801,844
2020	450,000	354,244	804,244
2021	465,000	335,653	800,653
2022	485,000	316,059	801,059
2023	505,000	295,325	800,325
2024	530,000	273,000	803,000
2025	555,000	249,266	804,266
2026	580,000	224,438	804,438
2027	605,000	198,516	803,516
2028	630,000	171,500	801,500
2029	660,000	143,281	803,281
2030	690,000	113,750	803,750
2031	720,000	82,906	802,906
2032	750,000	50,750	800,750
2033	785,000	17,172	802,172
<b>Totals:</b>	<b>\$ 10,225,000</b>	<b>\$ 6,968,531</b>	<b>\$ 17,193,531</b>

**City of League City  
General Debt Service Fund  
Schedule**

<b>Combination Tax &amp; Revenue CO Series 2003C</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	280,000	64,750	344,750
2011	290,000	55,125	345,125
2012	300,000	44,425	344,425
2013	310,000	32,600	342,600
2014	325,000	19,900	344,900
2015	335,000	6,700	341,700
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 1,840,000</b>	<b>\$ 223,500</b>	<b>\$ 2,063,500</b>

<b>Combination Tax &amp; Revenue CO's, Series 2004A</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	170,000	205,550	375,550
2011	175,000	199,513	374,513
2012	185,000	192,750	377,750
2013	190,000	185,250	375,250
2014	200,000	177,700	377,700
2015	205,000	169,850	374,850
2016	215,000	160,375	375,375
2017	225,000	149,375	374,375
2018	240,000	137,750	377,750
2019	250,000	125,500	375,500
2020	260,000	112,750	372,750
2021	275,000	99,375	374,375
2022	290,000	85,250	375,250
2023	305,000	70,375	375,375
2024	320,000	54,750	374,750
2025	335,000	38,375	373,375
2026	190,000	25,250	215,250
2027	200,000	15,500	215,500
2028	210,000	5,250	215,250
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 4,440,000</b>	<b>\$ 2,210,488</b>	<b>\$ 6,650,488</b>

**City of League City  
General Debt Service Fund  
Schedule**

**Combination Tax & Revenue CO's, Series 2004B**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	220,000	194,888	414,888
2011	230,000	185,325	415,325
2012	240,000	175,338	415,338
2013	250,000	164,925	414,925
2014	260,000	154,250	414,250
2015	270,000	144,028	414,028
2016	280,000	133,988	413,988
2017	290,000	123,370	413,370
2018	305,000	112,061	417,061
2019	315,000	99,890	414,890
2020	330,000	86,990	416,990
2021	345,000	73,318	418,318
2022	360,000	58,685	418,685
2023	375,000	43,063	418,063
2024	390,000	26,469	416,469
2025	410,000	8,969	418,969
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 4,870,000</b>	<b>\$ 1,785,554</b>	<b>\$ 6,655,554</b>

Bonds issued for Big League Dreams, Animal Shelter Expansion, Brittany Bay and SH 96

**Combination Tax & Revenue CO's, Series 2005A**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	465,000	288,184	753,184
2011	480,000	269,584	749,584
2012	500,000	250,384	750,384
2013	525,000	230,384	755,384
2014	350,000	209,384	559,384
2015	365,000	195,384	560,384
2016	380,000	180,784	560,784
2017	395,000	165,584	560,584
2018	415,000	149,290	564,290
2019	430,000	131,860	561,860
2020	450,000	113,585	563,585
2021	470,000	94,235	564,235
2022	490,000	73,555	563,555
2023	510,000	51,750	561,750
2024	525,000	26,250	551,250
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 6,750,000</b>	<b>\$ 2,430,195</b>	<b>\$ 9,180,195</b>

\$30,000 in principal and \$16,132 in interest paid by city remainder paid by TIRZ

Bonds issued for Palomino Road Project

**City of League City  
General Debt Service Fund  
Schedule**

<b>Combination Tax &amp; Revenue CO's, Series 2006</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	170,000	198,785	368,785
2011	180,000	188,285	368,285
2012	185,000	177,335	362,335
2013	195,000	165,935	360,935
2014	205,000	154,832	359,832
2015	215,000	145,118	360,118
2016	225,000	135,931	360,931
2017	235,000	126,154	361,154
2018	245,000	115,742	360,742
2019	255,000	104,645	359,645
2020	270,000	92,833	362,833
2021	280,000	80,458	360,458
2022	295,000	67,373	362,373
2023	305,000	53,534	358,534
2024	320,000	39,081	359,081
2025	335,000	23,934	358,934
2026	350,000	8,094	358,094
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 4,265,000</b>	<b>\$ 1,878,068</b>	<b>\$ 6,143,068</b>

Bonds issued for the FM 518 By-Pass Project and the Palomino Road Project

<b>Combination Tax &amp; Revenue CO's Series 2008</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	475,000	666,297	1,141,297
2011	500,000	646,796	1,146,796
2012	525,000	626,296	1,151,296
2013	550,000	604,796	1,154,796
2014	575,000	579,421	1,154,421
2015	605,000	549,921	1,154,921
2016	630,000	522,196	1,152,196
2017	665,000	496,296	1,161,296
2018	695,000	468,228	1,163,228
2019	730,000	437,946	1,167,946
2020	765,000	406,178	1,171,178
2021	800,000	372,921	1,172,921
2022	840,000	338,071	1,178,071
2023	880,000	301,301	1,181,301
2024	925,000	262,147	1,187,147
2025	970,000	220,573	1,190,573
2026	1,015,000	176,395	1,191,395
2027	1,065,000	129,595	1,194,595
2028	1,120,000	79,873	1,199,873
2029	1,170,000	27,056	1,197,056
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 15,500,000</b>	<b>\$ 7,912,304</b>	<b>\$ 23,412,304</b>

Bonds issued for the Clear Creek Heights Drainage, FM 518 By-Pass, Louisiana phase 1-3, Houston Avenue and Coryell St. 270 to Wisconsin

**City of League City  
General Debt Service Fund  
Schedule**

**Combination Tax & Revenue CO's Series 2009 Preliminary**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	800,000	392,692	1,192,692
2011	540,000	415,719	955,719
2012	540,000	404,919	944,919
2013	540,000	393,444	933,444
2014	540,000	379,269	919,269
2015	540,000	362,394	902,394
2016	540,000	344,169	884,169
2017	540,000	324,594	864,594
2018	540,000	304,007	844,007
2019	540,000	282,744	822,744
2020	540,000	261,482	801,482
2021	540,000	240,219	780,219
2022	540,000	218,079	758,079
2023	540,000	195,129	735,129
2024	540,000	171,639	711,639
2025	540,000	147,609	687,609
2026	540,000	123,039	663,039
2027	540,000	95,229	635,229
2028	540,000	66,879	606,879
2029	540,000	40,460	580,460
2030	540,000	13,500	553,500
2031	-	-	-
2032	-	-	-
2033	-	-	-
<b>Totals:</b>	<b>\$ 11,600,000</b>	<b>\$ 5,177,214</b>	<b>\$ 16,777,214</b>

Bonds Issued for the FM 518 By-Pass Project



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



Helen's Garden



Countryside Park

# Special Revenue



Helen's Garden



Community Pool

## Special Revenue Funds FY 2010

### Summary

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<u>Revenues:</u>				
Comm Dev. Block Grant	71,253	486,607	486,607	293,064
Police Activity Fund	30,427	161,376	233,943	47,000
Municipal Court Fund	75,653	-	-	-
Butler Museum Fund	146	7,863	33	-
Animal Control Donations	12,339	27,500	8,090	15,050
Library Gift Fund	4,228	8,000	3,290	3,250
Municipal Bldg Security	-	36,000	26,600	26,200
Emerg. Mgmt Response	-	-	502,690	-
Special Park Fund	31	-	-	-
Municipal Ct Technology Fd	-	195,570	33,700	33,480
Hotel - Motel Tax Fund	318,705	305,000	305,123	305,000
Sidewalk Fund	52,843	220,812	12,650	10,000
<b>Revenue Total</b>	<b>565,625</b>	<b>1,448,728</b>	<b>1,612,726</b>	<b>733,044</b>
<u>Expenditures:</u>				
Comm Dev. Block Grant	71,253	486,607	486,607	293,064
Police Activity Fund	105,856	161,376	256,837	83,430
Municipal Court Fund	14,520	-	-	-
Butler Museum Fund	-	7,863	-	-
Animal Control Donations	13,721	27,500	16,000	19,000
Library Gift Fund	2,876	8,000	8,000	8,000
Municipal Bldg Security Fd	-	12,000	9,000	12,000
Emerg. Mgmt Response	-	-	-	392,000
Special Park Fund	2,576	-	-	-
Municipal Ct Technology Fd	-	172,820	181,500	16,997
Hotel - Motel Tax Fund	318,085	305,000	305,000	305,000
Sidewalk Fund	-	220,812	220,812	-
<b>Expenditure Total</b>	<b>528,888</b>	<b>1,401,978</b>	<b>1,483,756</b>	<b>1,129,491</b>
<b>Revenues Over (Under) Expenditures</b>	<b>36,737</b>	<b>46,750</b>	<b>128,970</b>	<b>(396,447)</b>

Municipal Court Revenue Fund was split into 2 Different Funds to accommodate the new Municipal Court Software Program. They are 053 Municipal Court Building Security fund and Fund 057 Municipal Court Technology Fund.

**City of League City, Texas**  
**Special Revenue Fund - Community Development Block Grant (CDBG)**  
**Income Statement**

**Fund 041**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
427-02-00 Grant Proceeds	71,253	332,293	486,607	293,064
556-00-00 Carryover	-	154,314	-	-
<b>Total Revenues</b>	<b>71,253</b>	<b>486,607</b>	<b>486,607</b>	<b>293,064</b>
<b>Expenditures</b>				
<b>Services &amp; Charges:</b>				
5305 Professional Fees	25,000	39,500	39,500	30,000
<b>Special Programs &amp; Events:</b>				
5472 Communities in School	13,600	15,000	15,000	15,000
5473 Interfaith Caring Ministries	13,600	17,700	17,700	21,004
5474 Bay Area Turning Point	9,708	10,000	10,000	-
5475 Direct Housing Rehab	-	50,000	50,000	-
5477 Senior Citizen Program	4,950	-	-	2,900
5478 CDBG Administrative Costs	4,395	5,000	5,000	38,000
5479 St. Christopher's	-	-	-	5,000
5480 Code Enforcement	-	104,992	104,992	-
<b>Transfers:</b>				
5612 Transfer to Waste Water Fund	-	-	-	-
<b>Capital Project Expense:</b>				
6013 Shellside Sanitary Sewer Line	-	244,415	244,415	181,160
<b>Total Expenditures</b>	<b>71,253</b>	<b>486,607</b>	<b>486,607</b>	<b>293,064</b>
<b>Net Income (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of League City, Texas**  
**Special Revenue Fund - Police Activity Fund**  
**Income Statement**

**Fund 043**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
427-04-00 Seizure Proceeds	6,647	118,665	214,126	35,000
429-06-00 Dare Program Donations	21,144	15,000	19,000	-
554-00-00 Dare Program	673	-	134	-
554-02-00 Int Inc-Community Outreach	209	-	48	-
554-04-00 Interest-Seizure Proceeds	121	-	449	-
555-00-00 Interest Income	1,383	-	186	-
556-00-00 Carryover	-	27,711	-	-
571-05-00 Community Outreach Donations	250	-	-	12,000
<b>Total Revenues</b>	<b>30,427</b>	<b>161,376</b>	<b>233,943</b>	<b>47,000</b>
<b>Expenditures</b>				
<b>Supplies:</b>				
5124 Dare Program Supplies	13,024	32,780	32,780	-
<b>Services &amp; Charges:</b>				
5325 Police Investigation Cost	92,833	36,713	36,713	35,940
<b>Special Programs &amp; Events:</b>				
5427 Community Outreach	-	8,218	8,218	47,490
<b>Capital Outlay</b>				
5573 Equipment	-	83,665	179,126	-
<b>Total Expenditures</b>	<b>105,856</b>	<b>161,376</b>	<b>256,837</b>	<b>83,430</b>
<b>Net Income (Loss)</b>	<b>(75,430)</b>	<b>-</b>	<b>(22,894)</b>	<b>(36,430)</b>
<b>Fund Balance - Beginning</b>	<b>136,114</b>	<b>60,684</b>	<b>60,684</b>	<b>37,790</b>
<b>Fund Balance - Ending</b>	<b>60,684</b>	<b>60,684</b>	<b>37,790</b>	<b>1,360</b>

**City of League City, Texas**  
**Special Revenue Fund - Municipal Court Revenue Fund**  
**Income Statement**

**Fund 046**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
421-01-00 Municipal Court Fines	27,197	-	-	-
421-05-00 Fines-Technology Fund	37,844	-	-	-
429-28-00 Reimbursements	1,765	-	-	-
555-00-00 Interest Income	5,700	-	-	-
555-05-15 Int Income - Technology Fund	2,351	-	-	-
555-06-00 Interest - Technology Fund	796	-	-	-
556-00-00 Carryover	-	-	-	-
<b>Total Revenues</b>	<b>75,653</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
<b>Personnel:</b>				
5002 Salaries	8,770	-	-	-
<b>Supplies:</b>				
5123 Minor Equipment	-	-	-	-
5194 Computer Equip. & Software	-	-	-	-
<b>Repairs &amp; Maintenance:</b>				
5240 Equipment Maintenance	-	-	-	-
<b>Services &amp; Charges:</b>				
5305 Professional Fees	5,750	-	-	-
5317 Rental Equipment	-	-	-	-
<b>Capital Outlay</b>				
5571 Data Processing - Hardware	-	-	-	-
<b>Total Expenditures</b>	<b>14,520</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>61,133</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>278,802</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>339,935</b>	<b>-</b>	<b>-</b>	<b>-</b>

Municipal Court Revenue Fund was split into 2 Different Funds to accommodate the new Municipal Court Software Program. They are 053 Municipal Court Building Security fund and Fund 057 Municipal Court Technology Fund.

**City of League City, Texas**  
**Special Revenue Fund - Butler Museum Fund**  
**Income Statement**

**Fund 048**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
555-00-00 Interest Income	3	-	17	-
555-12-00 Interest Inc-Heritage Park	143	-	16	-
556-00-00 Carryover	-	7,863	-	-
<b>Total Revenues</b>	<b>146</b>	<b>7,863</b>	<b>33</b>	<b>-</b>
<b>Expenditures</b>				
<b>Capital Projects</b>				
5983 Butler Longhorn Museum	-	7,863	-	-
6069 Heritage Park	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>7,863</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>146</b>	<b>-</b>	<b>33</b>	<b>-</b>
<b>Fund Balance - Beginning</b>	<b>6,913</b>	<b>7,059</b>	<b>7,059</b>	<b>7,092</b>
<b>Fund Balance - Ending</b>	<b>7,059</b>	<b>7,059</b>	<b>7,092</b>	<b>7,092</b>

**City of League City, Texas**  
**Special Revenue Fund - Animal Control Donation Fund**  
**Income Statement**

**Fund 049**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
555-00-00 Interest Income	380	400	90	50
571-00-00 Donations	11,958	17,000	8,000	15,000
556-00-00 Carryover	-	10,100	-	-
<b>Total Revenues</b>	<b>12,339</b>	<b>27,500</b>	<b>8,090</b>	<b>15,050</b>
<b>Expenditures</b>				
<b>Supplies:</b>				
5125 Small Tools & Operating Supplies	7,659	10,000	6,000	9,000
5194 Computer Equip & Software	4,875	-	-	-
<b>Services &amp; Charges:</b>				
5305 Professional Fees	1,186	17,000	10,000	10,000
5399 Miscellaneous	-	500	-	-
<b>Total Expenditures</b>	<b>13,721</b>	<b>27,500</b>	<b>16,000</b>	<b>19,000</b>
<b>Net Income (Loss)</b>	<b>(1,382)</b>	<b>-</b>	<b>(7,910)</b>	<b>(3,950)</b>
<b>Fund Balance - Beginning</b>	<b>13,807</b>	<b>12,425</b>	<b>12,425</b>	<b>4,515</b>
<b>Fund Balance - Ending</b>	<b>12,425</b>	<b>12,425</b>	<b>4,515</b>	<b>565</b>

**City of League City, Texas**  
**Special Revenue Fund - Library Gift Fund**  
**Income Statement**

**Fund 050**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Revenues				
555-00-00 Interest Income	1,224	1,000	290	250
571-00-00 Donation	3,004	6,000	3,000	3,000
556-00-00 Carryover	-	1,000	-	-
<b>Total Revenues</b>	<b>4,228</b>	<b>8,000</b>	<b>3,290</b>	<b>3,250</b>
Expenditures				
Supplies:				
5110 Books & Periodicals	2,829	6,000	6,000	6,000
5123 Minor Equipment	48	2,000	2,000	2,000
<b>Total Expenditures</b>	<b>2,876</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Net Income (Loss)	1,352	-	(4,710)	(4,750)
Fund Balance - Beginning	37,664	39,016	39,016	34,306
Fund Balance - Ending	39,016	39,016	34,306	29,556

**City of League City, Texas**  
**Special Revenue Fund - Municipal Court Bldg Security Fund**  
**Income Statement**

**Fund 053**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
421-01-00 Municipal Court Fines	-	30,000	25,000	25,000
555-00-00 Interest Income	-	6,000	1,600	1,200
<b>Total Revenues</b>	-	36,000	26,600	26,200
<b>Expenditures</b>				
<b>Personnel:</b>				
5002 Salaries	-	12,000	9,000	12,000
<b>Total Expenditures</b>	-	12,000	9,000	12,000
<b>Net Income (Loss)</b>	-	24,000	17,600	14,200
<b>Fund Balance - Beginning</b>	-	208,618	208,618	226,218
<b>Fund Balance - Ending</b>	-	232,618	226,218	240,418

Municipal Court Revenue Fund was split into 2 Different Funds to accommodate the new Municipal Court Software Program. They are 053 Municipal Court Building Security fund and Fund 057 Municipal Court Technology Fund.

**City of League City, Texas**  
**Special Revenue Fund - Emergency Management Response Fund**  
**Income Statement**

**Fund 054**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
555-00-00 Interest Income	-	-	940	-
556-00-00 Carryover	-	-	-	-
599-00-00 Transfer from General Fund	-	-	501,750	-
<b>Total Revenues</b>	-	-	502,690	-
<b>Expenditures</b>				
<b>Supplies:</b>				
5125 Small Tools & Operating	-	-	-	10,000
<b>Special Projects</b>				
5460 Blackboard Connect CTY	-	-	-	66,000
5461 AM Radio Station Equipment	-	-	-	50,000
5462 EOC Enhancements	-	-	-	6,000
<b>Capital Outlay</b>				
5592 Generators	-	-	-	260,000
<b>Total Expenditures</b>	-	-	-	392,000
<b>Net Income (Loss)</b>	-	-	502,690	(392,000)
<b>Fund Balance - Beginning</b>	-	-	-	502,690
<b>Fund Balance - Ending</b>	-	-	502,690	110,690

**City of League City, Texas**  
**Special Revenue Fund - Special Park Fund**  
**Income Statement**

**Fund 056**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Revenues				
555-00-00 Interest Income	31	-		-
Total Revenues	31	-	-	-
Expenditures				
Transfers				
5602 Transfer to General Fund	2,576	-		-
Total Expenditures	2,576	-	-	-
Net Income (Loss)	(2,545)	-	-	-
Fund Balance - Beginning	2,545	-	-	-
Fund Balance - Ending	-	-	-	-

# City of League City, Texas

## Special Revenue Fund - Municipal Court Technology Fund

### Income Statement

**Fund 057**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
421-05-00 Fines-Technology Fund	-	40,000	33,000	33,000
555-00-00 Interest Income	-	2,750	700	480
Transfer from 046	-	152,820	-	-
<b>Total Revenues</b>	-	195,570	33,700	33,480
<b>Expenditures</b>				
<b>Supplies:</b>				
5123 Minor Equipment	-	40,500	26,000	-
5194 Computer Equip. & Software	-	86,000	110,000	12,497
<b>Services &amp; Charges:</b>				
5305 Professional Fees	-	42,820	42,000	4,500
5317 Equipment Rental	-	3,500	3,500	-
<b>Total Expenditures</b>	-	172,820	181,500	16,997
<b>Net Income (Loss)</b>	-	22,750	(147,800)	16,483
<b>Fund Balance - Beginning</b>	-	131,317	131,317	(16,483)
<b>Fund Balance - Ending</b>	-	154,067	(16,483)	-

Municipal Court Revenue Fund was split into 2 Different Funds to accommodate the new Municipal Court Software Program. They are 053 Municipal Court Building Security fund and Fund 057 Municipal Court Technology Fund.

**City of League City, Texas**  
**Special Revenue Fund - Hotel Motel Tax Fund**  
**Income Statement**

**Fund 059**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
Revenues				
408-00-00    Hotel & Motel Tax	318,085	305,000	305,000	305,000
555-00-00    Interest Income	608	-	120	-
555-09-00    Interest Income Texstar	12	-	3	-
	<u>318,705</u>	<u>305,000</u>	<u>305,123</u>	<u>305,000</u>
Total Revenues	318,705	305,000	305,123	305,000
Expenditures				
Services & Charges				
5338    Destination League City	<u>318,085</u>	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>
Total Expenditures	318,085	305,000	305,000	305,000
Net Income (Loss)	620	-	123	-
Fund Balance - Beginning	13,392	14,012	14,012	14,135
Fund Balance - Ending	<u>14,012</u>	<u>14,012</u>	<u>14,135</u>	<u>14,135</u>

**City of League City, Texas**  
**Special Revenue Fund - Sidewalk Fund**  
**Income Statement**

**Fund 076**

	Actual 2008	Budget 2009	Estimated 2009	Adopted 2010
<b>Revenues</b>				
416-08-00 Sidewalk Fees	47,278	10,000	11,200	10,000
555-00-00 Interest Income	5,565	-	1,450	-
556-00-00 Carryover	-	210,812	-	-
<b>Total Revenues</b>	<b>52,843</b>	<b>220,812</b>	<b>12,650</b>	<b>10,000</b>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
5513 Sidewalk Construction	-	220,812	220,812	-
<b>Total Expenditures</b>	<b>-</b>	<b>220,812</b>	<b>220,812</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>52,843</b>	<b>-</b>	<b>(208,162)</b>	<b>10,000</b>
<b>Fund Balance - Beginning</b>	<b>159,934</b>	<b>212,776</b>	<b>212,776</b>	<b>4,614</b>
<b>Fund Balance - Ending</b>	<b>212,776</b>	<b>212,776</b>	<b>4,614</b>	<b>14,614</b>



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



Construction of the New EMS Station



Construction on I-45

# Capital Improvement Projects



Resurfacing of Louisiana Street



Construction on FM 518

**CITY OF LEAGUE CITY, TEXAS**

**GENERAL FUND**

**CAPITAL IMPROVEMENT PROJECTS**

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 071 - Park Facilities Maintenance**

Working Capital 9/30/08		1,930,189
Plus Projected Revenues 2009		
Developer Fees	309,600	
Interest Income	15,788	325,388
Less Projected Expenditures 2009		
Countryside-Mag Creek Trail PK0904		125,000
<u>Equals Estimated Working Capital 9/30/09</u>		<u>2,130,577</u>
Plus Projected Revenues 2010		
Interest Income		13,000
Less Estimated Expenditures 2010		-
<u>Equals Estimated Working Capital 9/30/10</u>		<u>2,143,577</u>

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 075 - Misc. Capital Project Fund**

Working Capital 9/30/08		1,345,147
Plus Projected Revenues 2009		
Reimbursement City of Friendswood	23,004	
Interest Income	11,061	
Transfer from General Fund	566,228	600,293
Less Projected Expenditures & Encumbrances for Projects 2009		
EMS Westside Station	180,922	
Library Facility	23,556	
Hike & Bike Trail Phase I	63,327	
Hike & Bike Trail Phase II	2,277	
Calder Road I-45 to FM 518	35,569	
NPDES Stormwater Plan	204,279	
McFarland Road Bridge	58,608	
Dickinson Bayou Cleanup	139,446	
2009 Storm Sewer Rehab	395,000	
Master Mobility Plan	278,000	1,380,984
<b>Equals Estimated Working Capital 9/30/09</b>		<b>564,456</b>
Plus Projected Revenues 2010		
Interest Income	8,000	
Transfer from General Fund	500,000	508,000
Less Projected Expenditures & Encumbrances for Projects 2010		-
<b>Equals Estimated Working Capital 9/30/09</b>		<b>1,072,456</b>

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 230 - Certificates of Obligation 2003A**

Working Capital 9/30/08	1,042,425
Plus Projected Revenues 2009 Interest Income	<u>7,200</u>
Less Projected Expenditures & Encumbrances for Projects 2009 EMS Westside Station	<u>190,600</u>
<u>Equals Estimated Working Capital 9/30/09</u>	<u>859,025</u>
Plus Projected Revenues 2010 Interest Income	<u>6,000</u>
Less Projected Expenditures & Encumbrances for Projects 2010	<u>-</u>
<u>Equals Estimated Working Capital 9/30/10</u>	<u>865,025</u>

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 234 - Certificates of Obligation 2004B**

Working Capital 9/30/08		677,613
Plus Projected Revenues 2009		
Interest Income		3,864
Less Projected Expenditures & Encumbrances for Projects 2009		
Animal Shelter Expansion	493,245	
Library Facility	42,267	
Brittany Bay	145,825	681,337
<b>Equals Estimated Working Capital 9/30/09</b>		<b>140</b>
Plus Projected Revenues 2010		
Interest Income		500
Less Projected Expenditures & Encumbrances for Projects 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>640</b>

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 235 - Certificates of Obligation 2005A**

Working Capital 9/30/08		-
Plus Projected Revenues 2009		
Interest Income		909
Less Projected Expenditures & Encumbrances for Projects 2009		
Palomino Road		909
<hr/>		
Equals Estimated Working Capital 9/30/09		-
<hr/>		
Plus Projected Revenues 2010		-
<hr/>		
Less Projected Expenditures & Encumbrances for Projects 2010		-
<hr/>		
Equals Estimated Working Capital 9/30/10		-
<hr/>		

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 236 - Certificates of Obligation 2006**

Working Capital 9/30/08		1,189,059
Plus Projected Revenues 2009		
Interest Income		8,115
Less Projected Expenditures & Encumbrances for Projects 2009		
FM 518 ByPass	383,949	
Palomino Road	733,575	
2009 Storm Sewer Rehab	23,445	1,140,969
<u>Equals Estimated Working Capital 9/30/09</u>		<u>56,205</u>
Plus Projected Revenues 2010		
Interest Income		<u>2,000</u>
Less Projected Expenditures & Encumbrances for Projects 2010		<u>-</u>
<u>Equals Estimated Working Capital 9/30/10</u>		<u>58,205</u>

**City of League City  
Fund Summaries**

**General Fund CIP - Fund 237 - Certificates of Obligation 2008**

Working Capital 9/30/08		15,524,904
Plus Projected Revenues 2009		
Interest Income		121,423
Less Projected Expenditures & Encumbrances for Projects 2009		
Clear Creek Heights Drainage	2,028,021	
FM 518 Bypass	1,000,000	
Bradshaw Rd. Street & Drainage	1,100,000	
Coryell-270 to Wisconsin	1,450,000	
Louisiana-Phase 1-3	5,589,000	
Austin - Louisiana to FM 270	1,400,000	
Houston Ave.	2,200,000	
West Drive Stormwater	100,000	
Helipad Access	37,048	14,904,069
<b>Equals Estimated Working Capital 9/30/09</b>		<b>742,258</b>
Plus Projected Revenues 2010		
Interest Income		90,000
Less Projected Expenditures & Encumbrances for Projects 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>832,258</b>

**CITY OF LEAGUE CITY, TEXAS**

**UTILITY FUND**

**CAPITAL IMPROVEMENT PROJECTS**

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 023 - Water Capital Improvement**

Working Capital 9/30/08		2,534,176
Plus Estimated Revenues 2009		
Interest Income	21,907	
Capital Recovery Fees	851,540	873,447
Less Expenditures 2009		
New Development South of Countryside		193,409
<b>Equals Estimated Working Capital 9/30/09</b>		<b>3,214,214</b>
Plus Estimated Revenue 2010		
Interest Income	15,000	
Capital Recovery Fees	500,000	515,000
Less Expenditures 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>3,729,214</b>

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 024 - Wastewater Capital Improvements**

Working Capital 9/30/08		11,809,204
Plus Estimated Revenues 2009		
Interest Income	91,656	
Capital Recovery Fees	1,254,751	1,346,407
Less Expenditures 2009		
South Service Area WWTP & GL	42,476	
Dallas Salmon WWTP Lift Station	279,363	
24" GS Butler Parallel/Calder Rd	164,363	486,202
Equals Estimated Working Capital 9/30/09		12,669,408
Plus Estimated Revenues 2010		
Interest Income	70,000	
Capital Recovery Fees	500,000	570,000
Less Expenditures 2010		-
Equals Estimated Working Capital 9/30/10		13,239,408

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 027 - Bayridge Utility District**

Working Capital 9/30/08	18,893
Plus Estimated Revenues 2009 Interest Income	<u>147</u>
Less Expenditures 2009	<u>-</u>
<hr/> <u>Equals Estimated Working Capital 9/30/09</u>	<hr/> <u>19,040</u>
Plus Estimated Revenues 2010	<u>-</u>
Less Expenditures 2010	<u>-</u>
<hr/> <u>Equals Estimated Working Capital 9/30/10</u>	<hr/> <u>19,040</u>

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 081 - 99 W/WW Revenue Bonds**

Working Capital 9/30/08		570,334
Plus Estimated Revenues 2009		
Interest Income	4,513	
Reserve of Fund Balance per Bond Covenants	(532,184)	(527,671)
Less Expenditures 2009		-
<b>Equals Estimated Working Capital 9/30/09</b>		<b>42,663</b>
Plus Estimated Revenues 2010		-
Less Expenditures 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>42,663</b>

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 083 - 2004 W/WW Revenue Bonds**

Working Capital 9/30/08		1,633,217
Plus Estimated Revenues 2009		
Interest Income	12,330	
Less Reserve Requirement Per Bond Covenants	(951,154)	(938,824)
Less Expenditures 2009		
Dallas Salmon WWTP Lift Station	12,446	
Dallas Salmon 4.5MGD Expansion	463,645	
2005 Sanitary Sewer Rehab	152,636	628,727
<b>Equals Estimated Working Capital 9/30/09</b>		<b>65,666</b>
Plus Estimated Revenues 2010		
Interest Income		8,000
Less Expenditures 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>73,666</b>

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 084 - Capital Project Fund**

Working Capital 9/30/08		1,270,441
Plus Estimated Revenues 2009		
Interest Income	11,877	
Transfer from Utility Fund	1,000,000	1,011,877
Less Expenditures 2009		
South Shore Harbour Water Well	183,500	
Highway 3 Pump Station Improvements	81,960	
New Development South of Countryside	34,247	
South Service Area WWTP & GL	169,332	
Land-South Service Area WWTP	93,528	
Dallas Salmon WWTP Lift Station	15,652	
Magnolia Creek Force Main	56,891	
Shellside Sanitary Sewer Line	14,200	
2005 Sanitary Sewer Rehab	750,759	
FM 646 Utility Relocations	65,297	
WT 1 Northside Requested Funds	155,000	1,620,366
<b>Equals Estimated Working Capital 9/30/09</b>		<b>661,952</b>
Plus Estimated Revenues 2010		
Interest Income	8,000	
Transfer from Utility Fund	1,000,000	1,008,000
Less Expenditures 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>1,669,952</b>

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 122 - 2008 Revenue Bond Fund**

Working Capital 9/30/08		25,537,534
Plus Estimated Revenues 2009		
Interest Income		176,802
Less Expenditures 2009		
Bond Issuance Costs	10,056	
Brittany Bay Water Tower Painting	1,030,500	
Dallas Salmon WWTP 4.5 MGD Expansion	22,112,820	
2005 Sanitary Sewer Rehab	1,993,723	25,147,099
<b>Equals Estimated Working Capital 9/30/09</b>		<b>567,237</b>
Plus Estimated Revenues 2010		
Interest Income		50,000
Less Expenditures 2010		-
<b>Equals Estimated Working Capital 9/30/10</b>		<b>617,237</b>

**City of League City  
Fund Summaries**

**Utility Fund CIP - Fund 123 - 2009 Revenue Bond Fund**

Working Capital 9/30/08		-
Plus Estimated Revenues 2009		
Interest Income	18,433	
Bond Proceeds	36,493,982	36,512,414
		<hr/>
Less Expenditures 2009		
Bond Issuance Costs	13,650	
South Service Area WWTP & GL	24,600,000	
North Service Area LS & FM & GS	4,200,000	
Countryside & FM 11 LS/FM Upgrades and Demo	1,399,000	
FW10 FM to SWWRF & Countryside LS FM Diversion	828,000	
Butler Rd LS/FM Upgrade	1,888,000	
West Main LS/FM Upgrade	1,834,000	
Trunk Lines Misc.	51,000	34,813,650
		<hr/>
<b>Equals Estimated Working Capital 9/30/09</b>		<b>1,698,764</b>
		<hr/>
Plus Estimated Revenues 2010		
Interest Income		15,000
Less Expenditures 2010		<hr/> -
<b>Equals Estimated Working Capital 9/30/10</b>		<b>1,713,764</b>



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



Clear Creek



City of League City Animal Control Building

# Financial Policies



Library Programs Read Dogs



South Shore Harbour Marina

## SUMMARY

### Financial Management Policy Statements

The City of League City has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the adequate funding of services desired by the public.

The overriding goal of the Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The purpose of the Financial Management Policy is to provide guidelines for planning and directing the City's day to day financial affairs and to assist staff in developing recommendations to the Mayor and City Council. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

- I. **Revenues:** Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.
- II. **Expenditures:** Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.
- III. **Fund Balance/Working Capital/Retained Earnings:** Maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from emergencies.
- IV. **Capital Expenditures and Improvements:** Annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- V. **Debt Management:** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.
- VI. **Investments:** Invest in City's operating cash to ensure its safety, provide necessary liquidity and optimize yield.
- VII. **Intergovernmental Relations:** Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.
- VIII. **Grants:** Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid which address the City's current priorities and policy objectives.
- IX. **Economic Development:** Initiate, encourage and participate in economic development efforts to create job opportunities, strengthen the local economy and tax base.

- X. **Fiscal Monitoring:** Prepare and present reports for the current and multi-year periods that analyze, evaluate, and forecast the city's financial performance and economic condition.
- XI. **Accounting, Auditing and Financial Reporting:** Comply with prevailing federal, state and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).
- XII. **Internal Controls:** Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.
- XIII. **Risk Management:** Prevent and/or reduce financial impact to the City due to claims and losses through prevention, through transfer of liability, and/or through a program of self-insuring of the liability.
- XIV. **Budget:** Develop and maintain a balanced budget which presents a clear understanding of goals, service levels, and performance standards and shall be to the extent possible "user friendly" for citizens. A balanced budget meaning that revenue and any appropriated fund balance must equal expenditures.

I.

**Revenues**

The City shall use the following guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City Services.

**Balance and Diversification in Revenue Sources**

The City shall strive to maintain a balanced diversified revenue system to protect the City from fluctuation in any one source due to changes in economic conditions which adversely impact that source.

**User Fees**

For services that benefit specific users, where possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs whereas not to prohibit economic development. City staff shall review user fees on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

**Property Tax Revenues/Tax Rate**

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees, and economic development. The City shall also strive to minimize tax rate increases.

**Utility/Enterprise Funds User Fees**

Utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

**Administrative Service Charges**

The City shall prepare a cost allocation plan annually to determine the administrative service charges due the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Funds for direct services rendered.

**Revenue Estimates for Budgeting**

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates for current and multi-year period. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

II.

**Expenditures**

The City shall use the following guidelines to identify necessary service, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

**Current Funding Basis**

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year's savings.

**Avoidance of Operating Deficits**

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue estimates are such that an operating deficit is projected at year-end.

**Maintenance of Capital Assets**

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

**Periodic Program Reviews**

Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency or effectiveness objectives shall be brought up to required standards or be subject to reduction or elimination. The City shall explore and develop to the extent possible service trends and definitions in an effort to establish a "reward/profit sharing" system.

**Purchasing**

The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

**III.**

**Fund Balance/Working Capital/Retained Earnings**

The City shall use the following guidelines to maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies.

**General Fund Undesignated Fund Balance**

The City shall strive to maintain the General Fund undesignated fund balance between 110 and 120 days of current year budgeted expenditures.

**Utility Working Capital and Retained Earnings of Other Operating Funds**

In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the minimum working capital in the Water, Wastewater and Sanitation funds shall be between 110 and 120 days of current year budgeted expenditures.

**Use of Fund Balance/Retained Earnings**

Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund, recommendations will be made on how to restore it.

#### IV.

### Capital Expenditures and Improvements

The City shall annually review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives and availability of resources.

#### Capital Improvements Planning Program

The City shall annually review the Capital Improvement Planning Program ("CIP"), the current status of the City's infrastructure, replacement and renovation needs, and potential new projects and update the program as appropriate. All projects, ongoing and proposed, shall be prioritized based on any analysis of current needs and resource availability. For every project, all operation maintenance and replacement costs shall be fully costed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules, and other debt outstanding or planned including general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements and certificates of participation.

#### Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets in accordance with the Capital Replacement Fund Policy. Within the resources available each fiscal year, the City shall replace these assets according to this schedule.

#### Construction Reserve Fund

It shall be the intent of the City to make an annual contribution to the Construction Reserve Fund. The purpose of this fund is to accumulate funding for smaller capital projects that would otherwise be paid for through the issuance of debt. The balance in the fund will be evaluated annually to determine which if any capital projects may be funded through this reserve. The minimum annual contribution to this fund should be \$160,000 with the target contribution being \$200,000.

#### Capital Expenditure Financing

The City recognized that there are several methods of financing capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/retained earnings as allowed by the Fund Balance/Retained Earnings Policy; it can utilize funds from grants and foundation; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements and certificates of participation. Guidelines for assuming debt are set forth in the Debt Policy Statements.

#### V.

### Debt Management

The City shall use the following guidelines for debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current and future revenues.

#### Use of Debt Financing

Debt financing to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and lease/purchase agreements, shall only be used to purchase capital assets.

#### Amortization of Debt

Amortization of debt shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.

#### Affordability Targets

The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capital, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annually update of the Capital Improvements Planning Program. The decision on whether or not to assume new debt shall be based on these costs and benefits and on the City's ability to "afford: new debt and determined by the aforementioned standards.

#### Bidding Parameters

The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market conditions and other prevailing factors.

Parameters to be examined include:

- Limits between lowest and highest coupons
- Coupon requirements relative to the yield curve
- Method of underwriter compensation, discount or premium coupons
- Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
- Use of bond insurance
- Deep discount bonds
- Variable rate bonds
- Call provisions

#### Bond Issuance Advisory Fees and Costs

The City will be actively involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The city shall evaluate the merits of rotating professional advisors and consultants as well as the kinds of services and fee structures available from independent financial advisors, investment banking firms, and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of the bonds.

#### Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.

#### Rating Agencies Presentation

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

#### Continuing Disclosure

The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.

#### Debt Refunding

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding of debt should provide a present value benefit as a percent of refunded principal of at least 4%.

### VI.

#### Investments

The City's Cash shall be invested in such a manner so as to ensure the absolute safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest possible yield in accordance with the city's investment policy. Interest earned from investment shall be provided. Cash forecasting models and procedures will be employed to maximize the amount of investment funds.

### VII.

#### Intergovernmental Relations

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support appropriate favorable legislation at the state and federal levels.

#### Interlocal Cooperation in Delivery Services

In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities, and to develop joint programs to improve service to its citizens.

#### Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding from implementation.

### VIII.

#### Grants

The City shall see, apply for, obtain and effectively administer federal, state and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

#### Grant Guidelines

The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by Council.

#### Indirect Costs

The City shall recover indirect costs to the maximum amount allowed by the funding source. The city may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

#### Grant Review

The City shall review all grant submittals for their cash on in-kind match requirement, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared.

#### Grant Program Termination

The City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

### IX.

#### **Economic Development**

The City shall initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy and tax base.

#### Commitment to Expansion and Diversification

The City shall encourage and participate in economic development efforts to expand League City's economy and tax base, to increase local employment and to invest when there is defined specific long-term return. These efforts shall not only focus on new areas but on inner city areas, and other established sections of League city where development can generate additional jobs and other economic benefits.

#### Tax Abatements

The City shall develop a tax abatement policy to encourage commercial and/or industrial growth and development throughout League City. The City shall balance the long-term benefits of tax abatements with the short-term loss of tax revenues prior to the granting of the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and its impact on League City's economy and other factors specified in the City's Guidelines for Tax Abatement.

#### Increase Non-Residential Share of Tax Base

The City's economic development program shall seek to expand the non-residential share of the tax base to decrease the tax burden on residential homeowners.

#### Coordinate Efforts with Other Jurisdictions

The City's economic development program shall encourage close cooperation with other local jurisdictions to promote economic well-being of this area.

### X.

#### **Fiscal Monitoring**

Reports shall be prepared and presented on a regular basis that analyze, evaluate and forecast the City's financial performance and economic condition for the current year and for multi-years.

#### Financial Status and Performance Reports

Monthly reports shall be prepared comparing expenditures and revenues to current budget, for the month and fiscal year-to-date, projecting expenditures and revenues through the end of the year, outlining any remedial actions necessary to maintain the City's financial position.

#### Five-Year Forecast of Revenues and Expenditures

A Five-year forecast of revenues and expenditures that includes a discussion of major trends affecting the City's financial position shall be prepared. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. The document shall incorporate elements of the International City Management Association financial trend monitoring system to provide further insight

into the City's financial position and to alert the council to potential problem areas requiring attention.

**Quarterly Reporting System**

A quarterly financial and goal progress reporting system shall be established for submittal to the City Council.

**XI.**

**Accounting, Auditing, and Financial Reporting**

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board ("GASB"), the American Institute of Certified Public Accountants ("AICPA"), and the Government Finance Officers Association ("GFOA"). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations.

**XII.**

**Internal Controls**

The Director of Finance is responsible for developing citywide written guidelines on accounting, cash handling, and other financial matters that will be approved by the Audit Committee. The Director of Finance will assist Department Managers as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

Each Department Manager is responsible to ensure that good internal controls are followed throughout his or her department, that all Finance Department guidelines on accounting and internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

**XIII.**

**Risk Management**

The City will utilize a safety program, an employee health program, and a risk management program to prevent and/or reduce the financial impact to the City due to claims and losses. Transfer of liability for claims through transfer to other entities through insurance and/or by contract will be utilized where appropriate. Prevention of claims through the safety program and the employee health program will be employed. Liabilities will be self-insured where it is financially feasible.

**XIV.**

**Operating Budget**

The City shall establish an operating budget that shall link revenues and expenditures to goals, objectives, service and performance standards. The operating budget shall also incorporate a minimum of (5) year projections. It will be the City's goal to obtain the distinguished Budget Presentation Award from the Government Finance Officers Association. It is also the City's goal to present a balanced budget meaning that revenues and appropriated fund balance must equal expenditures.



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



Big League Dreams



Helen's Garden

# Appendix



City Logo (Open House)



City Hall Open House

## **APPENDIX A**

### **BASIS OF ACCOUNTING**

The accounts of the City are organized and operated on the basis of funds and accounts groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue, Debt Service, and Capital Project funds. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to pay liabilities for the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, and franchise revenues recorded in the General fund and ad valorem tax revenues recorded in the Debt Service fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources. The City utilizes encumbrance accounting for its Governmental Fund types, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

The City's Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

### **BASIS OF BUDGETING**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year end. Under the City's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be re-appropriated and honored the subsequent fiscal year. The department level is the legal level of control enacted by the City Charter. The City has also adopted a budget amendment policy delineating responsibility and authority for the amendment process. Transfers between expenditure accounts in one department may occur with the approval of the city administrative staff and the Mayor. Transfers between operating departments and transfers between funds must be accomplished by a budget amendment and approved by the City Council. Budget amendments calling for new appropriations must also be approved by the City Council. Budgetary control is maintained at the individual expenditure account level by the review of all requisitions of estimated purchase amounts prior to the release of purchase orders to vendors.

The Comprehensive Annual Report (CAFR) shows the status of the City's finances on the basis of generally accepted accounting principals (GAAP). The CAFR shows fund revenues and expenditures on both a GAAP basis and budgetary basis for comparison purposes. In all but two cases this reporting conforms to the way the City prepares its budget. Compensated absences are not reflected in the budget but are accounted for in the CAFR's long-term debt account group. Depreciation expense is not shown in the budget's proprietary funds.

**APPENDIX B**

**MERIT PAY PLAN**

The purpose of the merit pay plan is threefold: to encourage excellence in service by tying salary increases to job performance rather than tenure; to reward outstanding employees for meritorious job performance with a greater increase than lesser performers would merit; and to provide an opportunity for monetary rewards based on performance to all of the employees, including those at the top of their respective salary range. A *merit increase* is defined as an increase in the base pay/hourly rate advancing the employee to a point closer to the maximum salary for that position. A *merit payment* is a single lump-sum granted to employees already at the top of their position's salary range.

Performance evaluations for all employees are completed on their anniversary date. All merit pay, whether lump-sum payments or increases in salary go into affect as of their anniversary date. If the evaluation is not completed on time, increases in pay are made retroactive to the employee's anniversary date. The amount of the merit award depends upon performance. There is no set time interval employees can expect to reach the top salary of their range. Consistent high performers reach the top of the salary range in a shorter time than average performers.

Department managers and supervisors are responsible for distributing the pay to employee's base on performance evaluations. The range of merit pay for any individual employee is 2% to 6%.

The salary scale is to be reviewed on a regular basis in context with the labor market. Job descriptions are reviewed periodically or as vacancies occur if there appears to be a problem with filling the position. Under the merit pay plan, market adjustments occur with no immediate effect to a particular employee provided the employee's salary is still within the salary range. Merit increases are limited to one immediate salary increase without regard to the date of the last merit increase. New employees receive their first performance evaluation after 6 months of employment but do not receive a merit increase until their one year evaluation. Employees do receive a mid-year evaluation. As stated previously, only annual evaluations may result in merit increases.

**WAGE AND SALARY SCALE**  
**NON-EXEMPT POSITIONS**

Grade Salary	Minimum Salary	Maximum
40	\$20,040	\$30,460
41	20,841	31,679
42	21,675	32,946
43	22,542	34,264
44	23,894	36,320
45	25,806	39,225
46	27,871	42,364
47	30,518	46,388
48	33,570	51,027
49	36,927	56,130
50	41,359	62,865

**WAGE AND SALARY SCALE**  
**EXEMPT POSITIONS**

Grade Salary	Minimum Salary	Maximum
79	\$29,719	\$46,956
80	33,285	52,590
81	35,948	56,798
82	38,824	61,341
83	43,482	68,702
84	48,700	76,947
85	60,190	95,100
86	73,374	115,931
87	83,647	132,162

**POLICE – CIVIL SERVICE  
SALARY CHART**

<b>Probationary - Non-Certified</b>		
	<b>Monthly</b>	<b>Annually</b>
Entry:	2,843.26\$	34,125.73\$
Six Months:	3,647.05\$	43,772.98\$
Nine Months:	4,048.93\$	48,596.50\$
<b>Probationary -Certified</b>		
Entry:	3,990.77\$	47,898.45\$
Six Months:	4,191.68\$	50,309.79\$
<b>Police Officer</b>		
1 year	4,321.18\$	51,864.18\$
2-4 years	4,429.31\$	53,161.89\$
5-7 years	4,537.44\$	54,459.81\$
8-10 years	4,645.60\$	55,757.94\$
11-12 years	4,753.76\$	57,056.06\$
13-14 years	4,862.35\$	58,359.39\$
15-16 years	4,970.99\$	59,663.34\$
17-18 years	5,079.60\$	60,966.88\$
19-20 years	5,188.24\$	62,270.83\$
<b>Sergeant</b>		
Entry:	5,240.11\$	62,893.38\$
2-4 years	5,334.97\$	64,031.97\$
5-7 years	5,429.85\$	65,170.77\$
8-10 years	5,524.70\$	66,309.15\$
11-12 years	5,619.58\$	67,447.95\$
13-14 years	5,714.45\$	68,586.54\$
15-16 years	5,809.33\$	69,725.34\$
17-18 years	5,904.18\$	70,863.73\$
19-20 years	5,999.04\$	72,002.32\$
<b>Lieutenant</b>		
Entry	6,059.04\$	72,722.42\$
2-4 years	6,148.74\$	73,799.02\$
5-7 years	6,238.45\$	74,875.84\$
8-10 years	6,328.15\$	75,952.45\$
11+ years	6,417.84\$	77,028.85\$
<b>Captain</b>		
Entry	6,482.03\$	77,799.28\$
2-4 years	6,631.57\$	79,594.11\$
5-7 years	6,781.11\$	81,388.94\$
8-10 years	6,918.34\$	83,036.10\$
11+ years	7,080.17\$	84,978.40\$

## APPENDIX C

### GLOSSARY OF TERMS

**-A- ACCOUNTS PAYABLE:** A liability account reflecting amounts on open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**ACCOUNTS RECEIVABLE:** An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services provided by a government.

**ACCRUAL ACCOUNTING:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

**AD VALOREM:** Latin for "value of". Refers to the property assessed and tax levied against real (land and buildings) and personal (equipment and furniture) property.

**APPROPRIATION:** A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**-B- BALANCE SHEET:** The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET:** A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

**BASIS OF ACCOUNTING:** The modified accrual basis of accounting is followed by Governmental funds, Expendable Trust funds and Agency funds. Under the modified accrual basis of accounting revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the

current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources. Substantially all revenues are considered to be susceptible to accrual. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. Intergovernmental revenues are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The City's Proprietary fund types are accounted for using the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred.

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

**BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**-C- CAPITAL IMPROVEMENT PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

**CAPITAL OUTLAYS:** Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$5,000.00.

**CURRENT ASSETS:** Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and tax receivables which will be collected within one year.

**CURRENT LIABILITIES:** Debt or other legal obligation arising out of transactions in the past that must be liquidated, renewed, or refunded within one year.

**-D- DEBT:** An obligation resulting from borrowing of money or from the purchase of goods or services.

**DEBT SERVICE:** A cost category which typically reflects the repayment of short-term (less than 5 years) debt associated with the acquisition of capital equipment.

**DELINQUENT TAXES:** Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

**-E- ENCUMBRANCES:** Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**ENTERPRISE FUND:** A fund established to finance and 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 costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EXPENDITURES:** Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**-F- FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. League City's fiscal year begins each October 1st and ends the following September 30th. The term FY 2007 connotes the fiscal year beginning October 1, 2006 and ending September 30, 2007.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The difference between governmental fund assets and liabilities also referred to as fund equity.

**-G - GAAP – GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

**GENERAL FUND:** The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

**GENERAL OBLIGATION BONDS:** Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of League City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 25 years.

**GOVERNMENTAL FUNDS:** Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

**GRANT:** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

**-M- MAINTENANCE:** The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

**MODIFIED ACCRUAL:** The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

**-N- NON-RECURRING:** In reference to a supplemental program, that portion of costs or revenues that will only be incurred in the first year of implementation of the program.

**-O- ORDINANCE:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**-P- PERSONNEL SERVICE:** The costs associated with compensating employees for their labor.

**PRINCIPAL OF BONDS:** The face value of the bonds.

**PROPRIETARY FUND:** A fund established to account for a government's continuing business-type organizations and activities. All assets, liabilities, equities, revenues, expenses and transfers pertaining to these business organizations and activities are

accounted for through proprietary funds. Both Enterprise and Internal service funds are classified as proprietary funds.

**PURCHASE ORDER:** A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**-R- RECURRING:** In reference to a supplemental program, that portion of revenues or costs that will occur each year the program is funded.

**REVENUES:** Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

**-S- SERVICES AND CHARGES:** That grouping of accounts on the general ledger that include such expenditures as professional and contracted services from organizations outside the City, printing and binding costs, utilities, training, etc.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**SUPPLEMENTAL PROGRAM:** An entirely new program or a significant enhancement to an existing program. Examples are the funding of new positions on staff and the expansion of the softball program from 6 teams to 12 teams. Supplement programs may have both recurring (annual) and/or non-recurring (one-time) costs and/or revenues associated with them.

**-T- TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**TAX BASE:** The total property valuations on which each taxing agency levies its tax rate.

**TAX LEVY:** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**TAX RATE:** The amount of tax levied for each \$100 of assessed valuation.

**TAX ROLL:** The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority.

**WORKING CAPITAL:** The amount by which total current assets exceed total current liabilities.



# LEAGUE CITY

---

T E X A S  
LIVE IT. LOVE IT.

This page intentionally left blank



City of League City, 300 West Walker, League City, TX 77573  
Phone 281-554-1000  
[www.leaguecity.com](http://www.leaguecity.com)