AGENDA

CITY OF TAYLOR, TEXAS

CITY COUNCIL MEETING

CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET

AUGUST 5, 2010, 6:00 P.M.

CALL TO ORDER AND DECLARE A QUORUM

REGULAR AGENDA – REVIEW/DISCUSS & CONSIDER/ACTION:

1. Discuss and consider action related to the 2010/2011 FY Budget which includes the effective rate calculations.
2. Ad Valorem Tax Rate and 2010-2011 Budget. (Jim Dunaway)
    - Establish upper limit of the ad valorem tax rate and take record vote, to be discussed at a public hearing.
    - Designate the day, time, and place of a public hearing on ad valorem tax rate and 2010-2011 budget

ADJOURN

The Council may vote and/or act upon each of the items listed in this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act. I certify that the notice of meeting was posted in the Taylor City Hall Lobby before 6:00 pm on August 2, 2010 and remained posted for at least 72 continuous hours before the scheduled time of said meeting. I further certify that the following news media was notified of this meeting: Taylor Daily Press.

Posted By:____

Susan Brock, City Clerk

City Council Meeting
August 5, 2010
Agenda Item Transmittal

Agenda Item #: **1**

Agenda Title: Discuss and consider action related to 2010/11 FY Budget including the effective rate calculations.

Council Action to be taken: Discuss and possibly take action

Initiating Department: City Management

Staff Contact: **Jim Dunaway**, City Manager
Rosemarie Dennis, Finance Director

1. INTRODUCTION/PURPOSE

The purpose of the agenda is to address any other questions or concerns that City Council may have in regards to the FY2010-11 Budget which includes the effective rate calculation. A separate attachment for the revised budget worksheets is provided to you to reflect the changes to the budget. Changes made include the following:

Revenues
- Certified Appraised Rolls calculations using the effective tax rate in revised budget.
- Revised category for License and Permits, reflect a slight increase.

Expenditures
- Contribution to Civic Programs decreased by $15,000 in City Council Budget.

2. DESCRIPTION/ JUSTIFICATION

3. FINANCIAL/BUDGET

4. TIMELINE CONSIDERATIONS

5. RECOMMENDATION

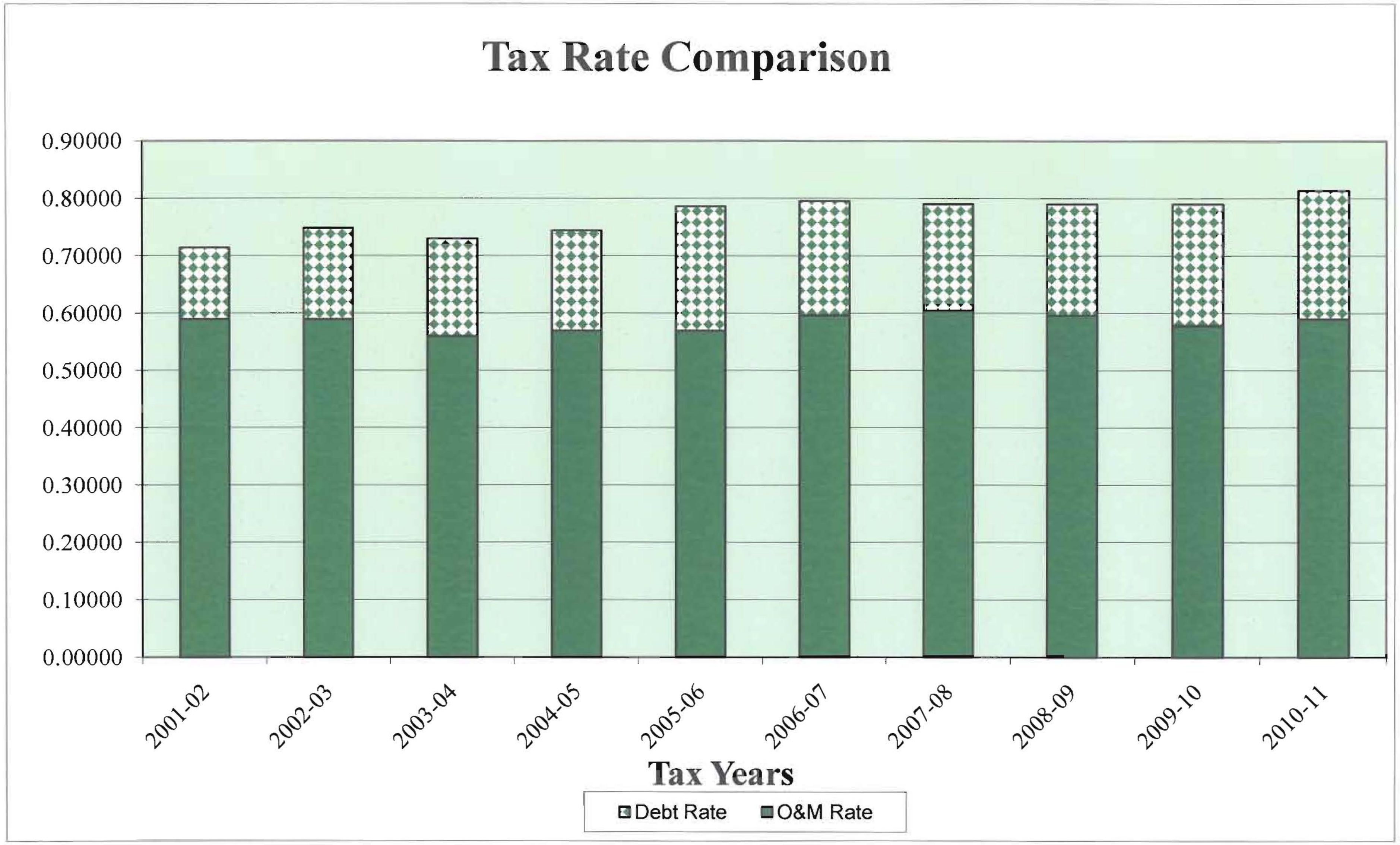
It is staff recommendation that tax rate be set at the effective tax rate of .813893.

6. REFERENCE FILES

Tax Rate Comparison

(10 years)

	Tax Year	O&M Rate	Debt Rate	Total Rate	
	2001-02	0.589550	0.124970	0.714520	
	2002-03	0.589550	0.159212	0.748762	
	2003-04	0.559800	0.170200	0.730000	
	2004-05	0.569800	0.174020	0.743820	
	2005-06	0.569800	0.216700	0.786500	
	2006-07	0.596530	0.198470	0.795000	
	2007-08	0.604460	0.185537	0.789997	
	2008-09	0.596272	0.193728	0.790000	
	2009-10	0.577962	0.212038	0.790000	
*********	2010-11	0.589826	0.224067	0.813893	Effective Tax Rate



Tax Rate Comparison
0.90000
0.80000
0.70000
0.60000
0.50000
0.40000
0.30000
0.20000
0.10000
0.00000
2001-02
2002-03
2003-04
2004-05
2005-06
2006-07
2007-08
2008-09
2009-10
2010-11
Tax Years
Debt Rate
O&M Rate

Tax Rate Comparsion

Certified Appraisal Roll		
	707,758,871	(ARB Approved Totals)
	52,035,261	Under ARB Review Totals
$	759,794,132	
$	707,758,871	
$	31,221,157	Agree Upon Values
$	738,980,028	
$	10,407,052	50% the difference from Under ARB Review and Agreed
$	749,387,080	
$	7,779,655	TIF Values
$	741,607,425	Valuation used for calculation
$	5,682,938	Total MO & IS
$	1,638,341	I &S (Debt Service)
$	4,044,597	M & O (General Fund)

$ 4,044,597

Revised Budget	$	4,216,473
Used in Budget		4,233,429
	$	(16,956)

Estimated Assessed Values	Effective Tax Rate	Total Revenue	Tax Revenue(O&M)	Debit Service Revenue	Impact on FY10-11 Budget-Additional Revenue Generated over .79/100 Tax Rate	Additional Revenue Generated over Effective Tax Rate of .813893/100
$ 741,607,425	0.079	5,682,938	$ 4,044,597	$ 1,638,341.00	$ -	
	0.795	5,724,661	$ 4,086,320	$ 1,638,341.00	$ 41,723	
	0.8	5,754,874	$ 4,116,533	$ 1,638,341.00	$ 71,936	
	0.805	5,790,842	$ 4,152,501	$ 1,638,341.00	$ 107,904	
	0.81	5,826,810	$ 4,188,469	$ 1,638,341.00	$ 143,872	
2010 Effective Tax Rate	0.813893	5,854,814	$ 4,216,473	$ 1,638,341.00	$ 171,876	
	0.815	5,862,777	$ 4,224,436	$ 1,638,341.00	$ 179,840	$ 7,963
	0.82	5,898,745	$ 4,260,404	$ 1,638,341.00	$ 215,808	$ 43,931
	0.825	5,934,713	$ 4,296,372	$ 1,638,341.00	$ 251,776	$ 79,899
Estimated Effective Tax Rate	0.0826734	5,947,187	$ 4,308,846	$ 1,638,341.00	$ 264,249	$ 92,373
	0.83	5,970,681	$ 4,332,340	$ 1,638,341.00	$ 287,744	$ 115,867
	0.835	6,006,649	$ 4,368,308	$ 1,638,341.00	$ 323,712	$ 151,835
	0.84	6,042,617	$ 4,404,276	$ 1,638,341.00	$ 359,680	$ 187,803
	0.845	6,078,585	$ 4,440,244	$ 1,638,341.00	$ 395,648	$ 223,771
	0.85	6,114,553	$ 4,476,212	$ 1,638,341.00	$ 431,616	$ 259,739
	0.855	6,150,521	$ 4,512,180	$ 1,638,341.00	$ 467,583	$ 295,707
	0.86	6,186,489	$ 4,548,148	$ 1,638,341.00	$ 503,551	$ 331,675
	0.865	6,222,457	$ 4,584,116	$ 1,638,341.00	$ 539,519	$ 367,643
	0.87	6,322,945	$ 4,684,604	$ 1,638,341.00	$ 640,007	$ 468,131
	0.875	6,359,284	$ 4,720,943	$ 1,638,341.00	$ 676,346	$ 504,469
	0.88	6,330,361	$ 4,692,020	$ 1,638,341.00	$ 647,423	$ 475,547

2010 Effective Tax Rate Worksheet

City of Taylor

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2009 total taxable value.** Enter the amount of 2009 taxable value on the 2009 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	$734,461,108
2.	**2009 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2009 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2009 or prior year for homeowners age 65 or older or disabled, use this step.	$0
3.	**Preliminary 2009 adjusted taxable value.** Subtract line 2 from line 1.	$734,461,108
4.	**2009 total adopted tax rate.**	$0.790000/$100
5.	**2009 taxable value lost because court appeals of ARB decisions reduced 2009 appraised value.** A. Original 2009 ARB values: $942,294 B. 2009 values resulting from final court decisions: - $915,000 C. 2009 value loss. Subtract B from A.	$27,294
6.	**2009 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$734,488,402
7.	**2009 taxable value of property in territory the unit deannexed after January 1, 2009.** Enter the 2009 value of property in deannexed territory.	$0
8.	**2009 taxable value lost because property first qualified for an exemption in 2009.** Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport exemptions or tax abatements. A. Absolute exemptions. Use 2009 market value: $933,902 B. Partial exemptions. 2010 exemption amount or 2010 percentage exemption times 2009 value: + $837,781 C. Value loss. Add A and B.	$1,771,683
9.	**2009 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2010.** Use only those properties that first qualified in 2010; do not use properties that qualified in 2009. A. 2009 market value: $216,356 B. 2010 productivity or special appraised value: - $2,418 C. Value loss. Subtract B from A.	$213,938
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$1,985,621

2010 Effective Tax Rate Worksheet (continued)
City of Taylor

11.	**2009 adjusted taxable value.** Subtract line 10 from line 6.	$732,502,781
12.	**Adjusted 2009 taxes.** Multiply line 4 by line 11 and divide by $100.	$5,786,771
13.	**Taxes refunded for years preceding tax year 2009.** Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2009. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2009. This line applies only to tax years preceding tax year 2009.	$29,297
14.	**Taxes in tax increment financing (TIF) for tax year 2009.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2010 captured appraised value in Line 16D, enter "0."	$61,606
15.	**Adjusted 2009 taxes with refunds.** Add lines 12 and 13, subtract line 14.	$5,754,462
16.	**Total 2010 taxable value on the 2010 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. A. **Certified values** only: $707,758,871 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0 C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - $0 D. **Tax increment financing:** Deduct the 2010 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2010 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - $7,798,237 E. **Total 2010 value.** Add A and B, then subtract C and D.	$699,960,634
17.	**Total value of properties under protest or not included on certified appraisal roll.** A. **2010 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. $31,221,157	

2010 Effective Tax Rate Worksheet (continued)

City of Taylor

17. (cont.)	B. **2010 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. + $0 C. **Total value under protest or not certified.** Add A and B.	$31,221,157
18.	**2010 tax ceilings.** Enter 2010 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2009 or prior year for homeowners age 65 or older or disabled, use this step.	$0
19.	**2010 total taxable value.** Add lines 16E and 17C. Subtract line 18.	$731,181,791
20.	**Total 2010 taxable value of properties in territory annexed after January 1, 2008.** Include both real and personal property. Enter the 2010 value of property in territory annexed.	$16,899,220
21.	**Total 2010 taxable value of new improvements and new personal property located in new improvements.** "New" means the item was not on the appraisal roll in 2009. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2009 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2010. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	$7,253,887
22.	**Total adjustments to the 2010 taxable value.** Add lines 20 and 21.	$24,153,107
23.	**2010 adjusted taxable value.** Subtract line 22 from line 19.	$707,028,684
24.	**2010 effective tax rate.** Divide line 15 by line 23 and multiply by $100.	$0.813893/$100

2010 Effective Tax Rate Worksheet (continued)
City of Taylor

25.	**COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2010 county effective tax rate.	$/$100

A county, city or hospital district that adopted the additional sales tax in November 2009 or in May 2010 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2010 Rollback Tax Rate Worksheet

City of Taylor

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	**2009 maintenance and operations (M&O) tax rate.**		$0.577962/$100
27.	**2009 adjusted taxable value. Enter the amount from line 11.**		$732,502,781
28.	**2009 M&O taxes.**		
	A. Multiply line 26 by line 27 and divide by $100.	$4,233,587	
	B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2009. Enter amount from full year's sales tax revenue spent for M&O in 2008 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ $746,096	
	C. **Counties:** Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ $0	
	D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- $0	
	E. Taxes refunded for years preceding tax year 2009: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2009. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2009. This line applies only to tax years preceding tax year 2009.	+ $21,917	
	F. **Enhanced indigent health care expenditures:** Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	+ $0	

2010 Rollback Tax Rate Worksheet (continued)
City of Taylor

28. (cont.)	G. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2010 captured appraised value in Line 16D, enter "0." H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	- $61,606	$4,939,994
29.	**2010 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.		$707,028,684
30.	**2010 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.		$0.698697/$100
31.	**2010 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.		$0.754592/$100
32.	**Total 2010 debt to be paid with property taxes and additional sales tax revenue.** "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service." If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder.		$1,638,341
33.	**Certified 2009 excess debt collections.** Enter the amount certified by the collector.		$0
34.	**Adjusted 2010 debt.** Subtract line 33 from line 32.		$1,638,341
35.	**Certified 2010 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
36.	**2010 debt adjusted for collections.** Divide line 34 by line 35.		$1,638,341
37.	**2010 total taxable value.** Enter the amount on line 19.		$731,181,791
38.	**2010 debt tax rate.** Divide line 36 by line 37 and multiply by $100.		$0.224067/$100
39.	**2010 rollback tax rate.** Add lines 31 and 38.		$0.978659/$100

2010 Rollback Tax Rate Worksheet (continued)

City of Taylor

40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2010 county rollback tax rate.	$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet
City of Taylor

41.	Units that adopted the sales tax in August or November 2009, or in January or May 2010. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2009, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2009, OR IN JANUARY OR MAY 2010. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2009. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$746,096
43.	2010 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet*.	$731,181,791
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.102039/$100
45.	2010 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet*.	$0.813893/$100
46.	2010 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2009, OR IN JANUARY OR MAY 2010. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2009. Enter line 46, do not subtract.	$0.813893/$100
47.	2010 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.978659/$100
48.	2010 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.876620/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

Additional Rollback Protection for Pollution Control Worksheet
City of Taylor

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	$0
50.	2010 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet.*	$731,181,791
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	$0.000000/$100
52.	2010 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	$0.876620/$100

2010 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: City of Taylor

Date: 07/27/2010

1.2009 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	$734,488,402
2.2009 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.790000
3.Taxes refunded for years preceding tax year 2009. Enter line 13 of the Effective Tax Rate Worksheet.	$29,297
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$5,831,755
5.2010 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	$731,181,791
6.2010 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.813893
7.2010 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	$5,951,037
8.Last year's total levy. Sum of line 4 for all funds.	$5,831,755
9.2010 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	$5,951,037
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$119,282

City of Taylor
Tax Rate Recap for 2010 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 5,802,243	Additional Tax Levy Compared to effective tax rate levy of 5,951,037
Last Year's Tax Rate	0.790000	$5,776,336	$-25,907	$-174,701
Effective Tax Rate	0.813893	$5,951,037	$148,795	$0
Notice & Hearing Limit*	0.813893	$5,951,037	$148,795	$0
Rollback Tax Rate	0.876620	$6,409,686	$607,443	$458,648
Proposed Tax Rate	0.000000	$0	$-5,802,243	$-5,951,037

Effective Tax Rate Increase in Cents per $100

0.00	0.813893	5,951,037	148,795	0
0.50	0.818893	5,987,597	185,354	36,559
1.00	0.823893	6,024,156	221,913	73,118
1.50	0.828893	6,060,715	258,472	109,677
2.00	0.833893	6,097,274	295,031	146,236
2.50	0.838893	6,133,833	331,590	182,795
3.00	0.843893	6,170,392	368,149	219,355
3.50	0.848893	6,206,951	404,708	255,914
4.00	0.853893	6,243,510	441,267	292,473
4.50	0.858893	6,280,069	477,826	329,032
5.00	0.863893	6,316,628	514,386	365,591
5.50	0.868893	6,353,187	550,945	402,150
6.00	0.873893	6,389,746	587,504	438,709
6.50	0.878893	6,426,306	624,063	475,268
7.00	0.883893	6,462,865	660,622	511,827
7.50	0.888893	6,499,424	697,181	548,386
8.00	0.893893	6,535,983	733,740	584,945
8.50	0.898893	6,572,542	770,299	621,505
9.00	0.903893	6,609,101	806,858	658,064
9.50	0.908893	6,645,660	843,417	694,623
10.00	0.913893	6,682,219	879,976	731,182
10.50	0.918893	6,718,778	916,536	767,741
11.00	0.923893	6,755,337	953,095	804,300
11.50	0.928893	6,791,896	989,654	840,859
12.00	0.933893	6,828,456	1,026,213	877,418
12.50	0.938893	6,865,015	1,062,772	913,977
13.00	0.943893	6,901,574	1,099,331	950,536
13.50	0.948893	6,938,133	1,135,890	987,095
14.00	0.953893	6,974,692	1,172,449	1,023,655
14.50	0.958893	7,011,251	1,209,008	1,060,214

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy: This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 33 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 33 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2010 Property Tax Rates in City of Taylor

This notice concerns 2010 property tax rates for City of Taylor. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per $100 of property value.

Last year's tax rate:

Last year's operating taxes	$4,233,588
Last year's debt taxes	$1,553,184
Last year's total taxes	$5,786,772
Last year's tax base	$732,502,781
Last year's total tax rate	0.790000/$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	$5,754,462
÷ This year's adjusted tax base (after subtracting value of new property)	$707,028,684
= This year's effective tax rate	0.813893/$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	$4,939,994
÷ This year's adjusted tax base	$707,028,684
= This year's effective operating rate	0.698697/$100
× 1.08 = this year's maximum operating rate	0.754592/$100
+ This year's debt rate	0.224067/$100
= This year's rollback rate	0.978659/$100

A hospital district or city that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0.102039/$100
= Rollback tax rate	0.876620/$100

Statement of Increase/Decrease

If City of Taylor adopts a 2010 tax rate equal to the effective tax rate of 0.813893 per $100 of value, taxes would increase compared to 2009 taxes by $ 119,282.

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)
In calculating its effective and rollback tax rates, the unit estimated that it will receive $ 746,096 in additional sales and use tax revenues.
For County: The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 904 S. Main Street , Georgetown , TX 78626.
Name of person preparing this notice: Deborah M. Hunt
Title: Tax Assessor Collector
Date prepared: June 3, 2010

City Council Meeting
August 5, 2010
Agenda Item Transmittal

Agenda Item #: **2**

Agenda Title: **Ad Valorem Tax Rate and 2010-11 Budget**

Council Action to be taken:

- Establish upper limit of the ad valorem tax rate and take record vote, to be discussed at two public hearings.
- Designate the day, time, and place of two public hearings on the ad valorem tax rate and 2010-2011 budget.

Initiating Department: Council and City Administration

Staff Contact: **Jim Dunaway, City Manager**

1. INTRODUCTION/PURPOSE

Each year the City must establish an upper limit of the ad valorem tax rate and take a record vote. At the July 29th workshop meeting Council was given information from the County on the effective and rollback tax rate.

2. DESCRIPTION/ JUSTIFICATION

3. FINANCIAL/BUDGET

4. TIMELINE CONSIDERATIONS

5. RECOMMENDATION

1. To establish upper limit of the ad valorem tax rate using the effective tax rate of .813893.
2. Take a record vote. (Roll call)
3. If needed, set Public Hearings for August 19th and August 24th at 6 pm at City Hall.

6. REFERENCE FILES

GENERAL FUND REVENUES

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11 PROPOSED BUDGET	% Change Prior Year
310-TAXES							
111 Current Property Tax	4,102,803	4,199,922	4,262,798	3,924,794	4,200,000	4,216,473	
112 Delinquent Property Tax	61,367	63,972	60,000	36,350	100,000	80,000	
113 Property Tax-Penalty	48,830	54,148	60,000	24,214	75,000	60,000	
121 City Sales Tax	3,020,333	2,248,042	2,369,000	1,136,071	2,224,593	2,369,000	
131 Telephone	65,484	65,508	65,000	31,316	65,000	65,000	
132 Gas	134,239	88,721	143,500	35,105	89,470	90,000	
133 Mixed Beverage	1,557	1,873	1,600	979	2,000	2,000	
134 Electric	443,164	446,175	480,000	237,883	450,000	450,000	
135 Cable	119,202	120,645	121,900	60,837	124,849	124,849	
136 Solid Waste Collection	122,123	139,459	130,000	59,394	145,000	145,000	
141 Occupancy/Skill Games	330	420	360	300	345	345	
142 Occup.Tax/Mobile Homes	250	250	250	250	55	0	
SUB-TOTAL	**8,119,682**	**7,429,135**	**7,694,408**	**5,547,493**	**7,476,312**	**7,602,667**	**-1.19%**
320- PERMITS & LICENSES							
151 Plat/Zoning Permits	11,482	3,890	12,000	2,261	5,000	5,000	
152 Building Permit	37,851	33,322	50,000	17,730	35,000	50,000	
153 Electrical Permit	21,325	18,257	25,000	8,174	15,000	20,750	
154 Plumbing Permit	17,615	16,297	25,000	8,475	15,000	20,750	
155 Gas Permit	2,669	2,250	2,800	2,528	4,000	4,000	
156 Mechanical Permit	22,761	13,957	30,000	10,461	15,000	21,665	
162 Beer/Wines Sales License	2,672	2,658	3,000	3,602	5,200	5,200	
163 Dog Tag License	5,728	6,429	7,200	1,560	4,000	4,000	
164 Mis. Business Permit/Lic.	7,647	8,531	10,000	6,512	12,500	12,500	
SUB-TOTAL	**129,750**	**105,591**	**165,000**	**61,303**	**110,700**	**143,865**	**-12.81%**
330-INTERGOVERNMENTAL							
216 Civil Defense Reimb.	15,007	0	0	0	0	0	
218 USDA-RC&D Reimb.	6,500	6,500	2,000	1,500	3,000	3,000	
219 Other Federal Grants	194,438	0	10,575	7,388	10,575	0	
221 Officers Standards Grant	2,539	2,476	2,500	2,408	2,407	2,475	
229 Other State Grant	4,000	0	0	0	4,000	0	
230 Contributions from Dev/Acquist.	381,545	0	0	0	0	0	
232 Capital Area Planning Co.	750	750	0	750	750	0	
235 TISD-Police Officer Reimb.	65,000	62,893	37,500	15,234	37,500	37,500	
238 Local Reimb/Refunds	0	470	0	9,986	9,986	0	
241 Housing Authority-PILOT	6,052	0	8,000	0	0	0	
SUB-TOTAL	**675,831**	**73,089**	**60,575**	**37,266**	**68,218**	**42,975**	**-29.05%**
340-CHARGES FOR SERVICES							
251 Refuse Collection Charges	930,336	1,054,624	1,115,000	503,951	1,195,000	1,195,000	
258 Dog Pound Fees	10,090	11,695	10,000	3,830	10,000	10,000	
261 Pool Admission	37,327	39,084	38,000	756	39,000	39,000	
264 Pavillion/Auditorium Rent	4,247	4,507	5,500	2,645	6,000	6,000	
265 Library Services	7,473	9,719	8,000	4,314	9,500	9,500	
266 Plan Review	2,430	1,200	2,000	300	1,500	1,500	
267 Engineering/Inspection	0	9,149	30,000	2,796	5,000	5,000	
268 Library Meeting Rm. Rent	925	1,138	1,000	750	1,000	1,000	
269 TRPSC Fees	0	0	5,000	10,365	35,000	35,000	
270 League Fees	0	0	0	0	5,000	5,000	
289 Credit Card Processing Fee	2,213	3,813	4,000	1,701	3,500	3,638	
291 Fire Inspection Fee	3,543	4,454	4,500	3,449	5,000	5,000	
292 Fire Responder Ems Fee	9,935	10,463	9,000	4,357	10,000	10,000	
293 Lien Fees	120	758	700	70	200	200	
295 Police Services	22,545	31,295	30,000	15,202	30,000	30,000	
296 Management Svc-Airport	30,000	0	0	0	0	0	
297 Management Svc-Utilities	1,230,000	0	0	0	0	0	
298 Management Svc-Cemetery	30,000	0	0	0	0	0	
299 Misc. Service Fees	0	65	0	0	0	0	
SUB-TOTAL	**2,321,184**	**1,181,964**	**1,262,700**	**554,486**	**1,355,700**	**1,355,838**	**7.38%**

GENERAL FUND REVENUES

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11 PROPOSED BUDGET	% Change Prior Year
410-FINES & FORFEITURES							
306 Court Administration Fee	43,913	47,765	40,000	16,711	40,000	40,000	
307 Def. Driving App. Fee	3,682	6,481	6,000	2,181	5,000	5,000	
308 Dismissal Fee	2,074	3,210	2,500	2,440	4,500	4,500	
309 Judicial Fee-City	1,163	1,609	1,500	678	1,500	1,500	
310 Omnibase Local Fee	1,227	(588)	1,000	745	1,200	1,200	
311 Municipal Court Fines	189,909	181,487	200,000	101,693	180,000	180,000	
312 Child Safety Fees	5,563	9,264	10,000	3,562	7,000	7,000	
313 Traffic Court Fees	4,025	6,003	6,000	2,403	6,000	6,000	
314 Warrant Fees	20,017	19,756	20,000	11,104	20,000	20,000	
315 Notice/Arrest Fees	10,425	13,464	14,000	5,755	12,000	12,000	
317 Court Time Payment Fees	10,447	10,441	14,000	5,853	11,000	11,000	
318 Library Fines	9,259	8,648	7,500	3,174	7,500	7,500	
319 Seizures/Foreitures	4,005	899	0	0	538	0	
SUB-TOTAL	**305,709**	**308,439**	**322,500**	**156,299**	**296,238**	**295,700**	**-8.31%**
420-ASSESSMENTS							
325 Paving Lien Deposits	0	0	0	123	123	150	
326 Other Special Assessments	0	1,250	0	1,500	3,400	0	
327 Lot Clean Up Assessments	6,788	10,793	15,000	3,250	5,000	5,000	
329 Payment of Claims	1,407	2,149	2,000	0	0	0	
SUB-TOTAL	**8,195**	**14,192**	**17,000**	**4,873**	**8,523**	**5,150**	**-69.71%**
430-USE OF MONEY & PROPERTY							
331 Interest Income	159,943	66,974	100,000	21,865	50,000	50,000	
333 Rental Income (Lease)	1,065	900	900	2,500	16,000	6,000	
334 Collection/General Revenue	44,892	78,900	60,000	15,148	25,000	25,000	
335 Reimbursement/Repayment	70,082	72,063	45,000	67,323	78,000	78,000	
337 Unrealized Gain/Loss Invest.	(22,269)	(22,730)	0	(14,559)	(16,336)	0	
SUB-TOTAL	**253,713**	**196,107**	**205,900**	**92,277**	**152,664**	**159,000**	**-22.78%**
440-DONATIONS							
346 Police Equipment Donation	100	0	0	0	0	0	
349 Other Public Safety	2,110	3,900	13,000	3,356	5,000	5,000	
353 Donations Parks	0	75	0	0	1,204	0	
359 Misc. Donations	2,275	2,430	0	317	2,600	0	
SUB-TOTAL	**4,485**	**6,405**	**13,000**	**3,673**	**8,804**	**5,000**	**-61.54%**
450-INTERFUND OPERATING TRANSFE							
370 Transfer In	15,828	18,483	0	0	0	9,000	
371 Transfer from Utility Fund	0	892,500	825,788	0	825,788	850,000	
372 Transfer from Airport Fund	0	30,000	30,000	15,000	30,000	30,000	
373 Transfer from Cemetery Fund	0	40,000	40,000	20,000	40,000	40,000	
SUB-TOTAL	**15,828**	**980,983**	**895,788**	**35,000**	**895,788**	**929,000**	**3.71%**
460-PROCEEDS GEN FIXED ASSETS							
374 Sale of Surplus Equipment	3,306	4,309	10,000	1,767	2,000	2,000	
375 Sales of Land	0	15,000	0	0	0	0	
379 Sale of Misc. Assets	460	192	0	0	0	0	
SUB-TOTAL	**3,766**	**19,501**	**10,000**	**1,767**	**2,000**	**2,000**	**-80.00%**
TOTAL REVENUES	**11,838,143**	**10,315,406**	**10,646,871**	**6,494,437**	**10,374,947**	**10,541,195**	**-0.99%**
BEGINNING FUND BALANCE	2,764,288	3,478,753	3,544,401		3,544,401	3,114,456	
Increases/Decrease to Fund Bal.	47,982	190,838	(429,945)		(429,945)	0	
Prior Year Adjustment	666,483	(125,190)					
ENDING FUND BALANCE	3,478,753	3,544,401	3,114,456		3,114,456	**3,114,456**	

GENERAL FUND EXPENDITURE DETAIL

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11 PROPOSED BUDGET	% Change Prior Year
WAGES & SALARIES							
111 Regular Full Time	4,619,151	4,681,342	4,983,737	2,398,214	4,838,538	4,828,078	
114 Overtime	117,805	143,164	97,869	69,855	123,517	127,649	
115 Longevity Pay	38,228	37,656	42,456	40,764	40,700	44,552	
116 Regular Part Time	82,078	82,856	87,738	39,329	87,206	95,621	
117 Temporary/Seasonal	12,488	13,891	23,918	6,894	24,283	22,010	
118 Insurance Allowance	12,922	13,972	13,200	5,480	11,480	12,900	
SUB-TOTAL	4,882,672	4,972,881	5,248,918	2,560,537	5,125,724	5,130,810	
PAID BENEFITS							
121 FICA-Social Security	357,982	366,530	408,218	187,852	393,337	393,211	
122 Workers Compensation	122,636	135,209	113,218	53,020	103,063	93,081	
123 State Unemployment Tax	12,526	6,058	25,117	184	25,722	5,031	
124 TMRS	490,939	622,285	696,670	332,728	671,718	680,490	
126 Health Insurance	391,976	402,132	583,190	320,995	558,262	428,880	
127 Dental Insurance	21,290	20,932	23,353	10,943	22,414	23,929	
128 Long Term Disability	16,623	16,877	19,791	9,334	19,026	19,152	
SUB-TOTAL	1,413,971	1,570,023	1,869,557	915,054	1,793,542	1,643,774	
ALLOWANCES/REIMBURSEMENTS							
131 Uniforms	26,793	16,806	22,539	6,962	14,010	18,574	
132 Uniforms Rental	7,069	7,209	6,387	4,151	7,187	6,858	
133 Business Transportation	45	295	400	0	400	500	
135 Business Meals	2,733	1,031	1,700	341	900	1,750	
SUB-TOTAL	36,640	25,341	31,026	11,454	22,497	27,682	
TRAINING/PROFESSIONAL DEV.							
141 Workshop Training	8,440	9,150	15,850	7,059	13,817	11,325	
142 Professional Conferences	7,482	10,202	11,345	1,639	4,758	7,920	
143 Membership/Dues	13,540	14,911	17,935	9,658	14,854	17,975	
144 Subscriptions & Books	7,779	8,841	9,421	7,157	9,610	10,505	
146 Training-Transportation	4,568	4,253	6,571	2,142	4,462	4,887	
147 Training-Lodging	15,412	12,006	19,970	8,408	13,129	10,750	
148 Training-Meals	3,939	4,917	8,281	3,971	7,725	4,800	
SUB-TOTAL	61,160	64,280	89,373	40,034	68,355	68,162	
TOTAL EMPLOYEE SERVICES	**6,394,443**	**6,632,524**	**7,238,874**	**3,527,079**	**7,010,118**	**6,870,428**	**-5.1%**
OFFICE SUPPLIES							
211 General Office Supplies	48,944	44,795	42,655	24,984	45,554	42,450	
213 Photographic Supplies	992	37	620	63	395	290	
214 Computer Supplies	8,793	7,728	12,575	5,455	8,903	10,730	
215 Postage	12,449	13,826	15,790	7,693	16,390	13,015	
217 Office Security	934	899	930	927	1,070	1,050	
219 Misc. Occasion	512	227	600	86	600	550	
SUB-TOTAL	72,623	67,512	73,170	39,208	72,912	68,085	
CONSTRUCTION SUPPLIES							
221 Street Repair Materials	62,940	68,111	75,000	18,203	60,000	65,000	
222 Striping & Street Signs	10,426	12,955	11,700	3,516	12,600	15,935	
223 Building Materials	1,099	999	1,000	680	900	1,000	
225 Sand & Gravel	3,014	3,708	6,000	5,109	6,860	31,000	
226 Misc. Hardware	1,679	1,959	2,216	1,230	2,316	2,292	
SUB-TOTAL	79,158	87,731	95,916	28,738	82,676	115,227	
PROGRAM/SPECIAL EVENTS							
231 Elections	0	781	4,600	7566	11,341	12,200	
232 Food/Meals	2,861	1,826	2,980	433	2,425	2,880	
233 City Sponsored Events	4,053	9,176	5,630	2,652	5,130	7,225	
235 Promotional Supplies	924	1,710	1,800	1,416	1,950	1,000	
236 Misc. Ocassions	1521	2500	16,550	6,096	10,750	8,760	
237 Training Supplies	196	167	250	0	0	200	
SUB-TOTAL	9,555	16,160	31,810	18,162	31,596	32,265	

GENERAL FUND EXPENDITURE DETAIL

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11 PROPOSED BUDGET	% Change Prior Year
PUBLIC SAFETY SUPPLIES							
241 Reference Books	0	0	1,500	0	1,500	1,000	
242 Fire Arms Supplies	3013	3420	4,000	0	1,570	1,600	
243 Investigation Supplies	1,482	2,361	2,500	369	2,500	2,350	
247 Turnout Protective Gear	10,510	10,596	11,390	9,675	11,390	10,480	
248 House Supplies	1,789	2,987	1,000	337	1,100	750	
249 Fire Prevention Supplies	4,565	4,776	3,500	1,784	3,500	3,335	
SUB-TOTAL	21,359	24,140	23,890	12,164	21,560	19,515	
SPECIALTY SUPPLIES							
252 Medical Supplies	2,518	2,841	3,750	3,293	5,100	3,977	
253 Chemicals	25,354	29,282	30,350	6,646	28,700	54,945	
254 Botanical /Landscape	6,266	5,093	5,300	168	5,300	7,800	
255 Recreational/Sport Equip.	15,710	888	8,500	12236	16,650	14,750	
256 Minor Tools/Instruments	22,641	23,658	15,590	3,324	14,360	8,935	
259 Misc. Supplies	13,475	13,365	22,635	22,636	35,371	20,860	
SUB-TOTAL	85,965	75,128	86,125	48,302	105,481	111,267	
OPERATIONAL EQUIPMENT							
261 Office Furniture	1,624	529	2,000	117	1,850	1,345	
262 Communication Equip.	901	520	1,190	0	990	2,890	
263 Photographic Equipment	0	0	0	0	0	300	
264 Computer Accessories	8,766	1,027	200	0	200	800	
265 Instruments/Apparatus	2,530	3,622	4,000	71	4,000	2,850	
266 General Electronic Equip	0	130	0	0	0	0	
267 Computers	18,239	5,987	0	8,784	15,248	0	
269 Other Office Equipment	8,883	2,531	4,545	15,581	16,024	200	
271 Ground Keeping Equip	12,129	972	1,000	435	1,000	2,914	
272 Street Maint. Equipment	1,116	293	1,000	406	1,000	920	
277 Sports Equipment	-	507	1000	0	1,000	2,970	
278 Animal Control Devices	4,790	1,036	1,000	41	970	900	
279 Other Operational Equip.	7,580	2,974	2,100	2,020	3,481	7,800	
SUB-TOTAL	66,559	20,128	18,035	27,455	45,763	23,889	
TOTAL OPERATIONAL SUPPLIES	**335,220**	**290,799**	**328,946**	**174,029**	**359,988**	**370,248**	**12.6%**
FACILITY RENTAL							
311 Long Term Rental	1,218	17,651	19,928	7,082	20,399	19,238	
312 Annual Lease	840	0	840	0	1,680	840	
313 Short Term Rental	3,145	2,550	4,950	1,750	4,479	3,200	
SUB-TOTAL	5,203	20,201	25,718	8,832	26,558	23,278	
UTILITIES							
321 Light & Power	208,187	314,784	350,165	164,371	343,265	399,670	
322 Natural Gas/Propane	10,502	6,930	10,910	8,495	11,560	15,147	
323 Truck Telephone System	43,324	44,404	43,965	24,130	47,845	49,175	
324 Cell Phones	13,783	13,331	14,438	6,478	15,068	17,812	
325 Pagers	3,514	4,218	4,174	1,203	4,174	4,174	
326 Wireless Data Services	9,643	6,413	7,000	2,969	5,938	5,940	
SUB-TOTAL	288,953	390,080	430,652	207,648	427,850	491,918	
FACILITY REPAIR/IMPROVEMENTS							
349 Misc. Repairs/Maint.	75,508	82,290	60,300	38,348	71,300	56,800	
SUB-TOTAL	75,508	82,290	60,300	38,348	71,300	56,800	
JANITORIAL SUPPLIES/SVC							
351 Janitorial Service	54,331	55,073	22,600	26,796	26,796	0	
352 Cleaning Supplies	10,097	10,416	9,850	9,158	13,550	15,395	
SUB-TOTAL	64,428	65,489	32,450	35,954	40,346	15,395	
TOTAL FACILITIES OPERATION	**434,092**	**558,059**	**549,120**	**290,782**	**566,054**	**587,391**	**7.0%**

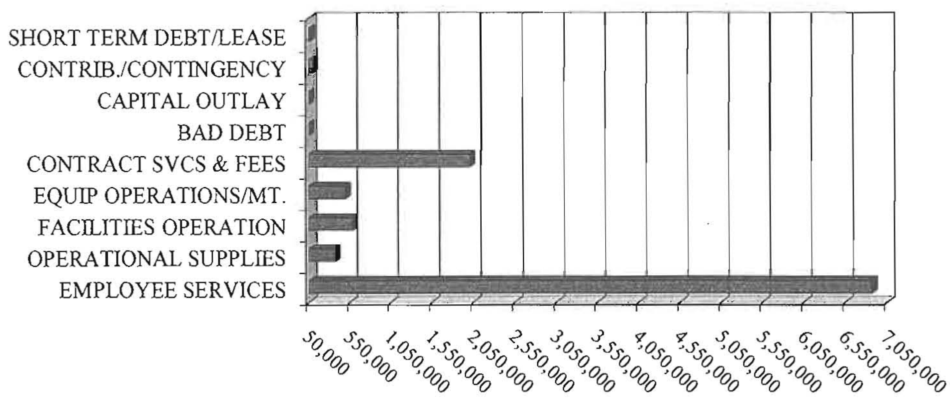
GENERAL FUND EXPENDITURE DETAIL

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11 PROPOSED BUDGET	% Change Prior Year
EQUIPMENT RENTAL							
412 Light Equipment Rental	46,673	38,682	39,426	21,258	39,426	43,371	
414 Motor Vehicle Rental	280,059	232,747	283,867	141,942	283,867	284,511	
415 Trucks, Heavy Equip. Rent	145,304	132,069	140,329	72,756	140,329	151,925	
416 Light Equipment Rental/Ext	5850	0	1,000	635	1000	1,000	
418 Trucks, Hvy. Equip. Ext	0	3405	0	200	0	3,120	
419 Replacement Fund Contrib.	190,706	68,013	46,225	18,283	10,303	0	
SUB-TOTAL	668,592	474,916	510,847	255,074	474,925	483,927	
FIXED EQUIPMENT MAINT.							
436 Other Equip Maint/Repair	0	7,736	0	0	0	0	
439 Other Equip. Maint/Repair	200	181	200	0	200	0	
SUB-TOTAL	200	7,917	200	0	200	0	
OFFICE EQUIPMENT							
461 Office Equipment Rental	17,739	5,454	2,225	1,529	2,225	2,225	
462 Office Equip. Maint/Repair	7,776	6,046	7,770	4,402	7,690	7,405	
SUB-TOTAL	25,514	11,499	9,995	5,931	9,915	9,630	
TOTAL EQUIP OPERATIONS/MT.	**694,306**	**494,333**	**521,042**	**261,005**	**485,040**	**493,557**	**-5.3%**
CONTRACT SERVICES & FEES							
511 Legal Services	87,908	96,351	68,500	61,719	102,800	71,000	
512 Engineering Services	100,128	49,147	35,000	51,569	75,000	44,200	
513 Audit Services	30,350	36,850	40,000	40,000	40,000	49,500	
514 Medical Services	5,263	3,253	4,000	1,836	5,286	4,000	
515 Veterinarian Services	534	2,216	1,000	2,017	5,650	5,085	
516 Training Services	0	0	950	0	0	0	
519 Other Professional Svcs.	13,255	25,314	63,600	14,411	22,920	17,000	
521 County Recording Fees	3,301	3,621	4,700	3,784	5,084	4,500	
522 Insurance and Bonds	55,254	56,337	70,000	25,099	55,000	57,800	
523 Outside Printing	17,447	18,807	20,435	10,884	20,278	30,535	
524 Laundry & Cleaning	1,431	1,480	1,460	755	1,460	1,510	
526 Testing/Cert. Permit	14,135	5,970	12,959	2,267	10,389	10,387	
527 Delivery, Courier Svc.	240	542	525	236	500	290	
528 Advertising	15,028	9,279	8,100	8,363	11,111	12,835	
529 Elections/Judge/Jury Svcs.	606	294	720	0	300	1,000	
531 Trash Collection Services	939,052	1,060,783	1,102,500	581,478	1,186,400	1,186,400	
532 Software Maint./License	57,500	42,195	49,606	34,405	47,265	47,063	
533 CAD Entity Fee	51,783	47,312	52,000	23,189	46,378	48,000	
536 Extended Warranty-Maint	1,882	6,448	2,225	0	2,225	2,225	
537 Bank Charges	151	100	150	728	930	400	
538 County Tax Collect Fee	1,947	1,726	2,100	1,719	1,719	1,723	
539 Other Contract Services	413,442	345,152	314,470	166,295	386,917	409,956	
541 Annual Street Maint.	251,083	0	0	0	0	0	
543 Credit Card Fees	3,244	5,316	6,000	1,492	3,200	3,200	
TOTAL CONTRACT SVCS & FEES	**2,064,965**	**1,818,493**	**1,861,000**	**1,032,246**	**2,030,812**	**2,008,609**	**7.9%**
BAD DEBT							
651 Bad Debt Expense	8,583	19,842	5,000	3,945	6,000	7,500	
TOTAL BAD DEBT	**8,583**	**19,842**	**5,000**	**3,945**	**6,000**	**7,500**	**50.0%**
CAPITAL OUTLAY							
714 Computer Equipment	198,607	18,899	0	0	0	0	
717 Instruments/App.	10,765	7,842	0	0	0	0	
718 Library Books	7,039	40,097	45,000	18,812	45,000	43,300	
719 Other Capital Outlay	9093	0	0	0	0	0	
725 Other Equipment	43,359	0	10,575	0	0	0	
745 Contributions by Developers	381,545	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	**650,408**	**66,838**	**55,575**	**18,812**	**45,000**	**43,300**	**-22.1%**
CONTRIBUTIONS/TRANSFERS							
813 Contributions to Civic Prog.	90,025	75,580	218,359	61,180	108,359	80,762	
815 InterFund Transfer Out	1,022,718	72,056	100,000	0	100,000	0	
816 Sales Tax Rebate	72,777	22,801	25,000	4,771	11,152	12,000	
820 Civil Service SL Transfer	20,000	10,000	10,000	5,000	2,771	5,000	
SUB-TOTAL	1,205,520	180,437	353,359	70,951	222,282	97,762	

GENERAL FUND EXPENDITURE DETAIL

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11 PROPOSED BUDGET	% Change Prior Year
CONTINGENCY RESERVES/CLAIMS							
831 Contingency Reserves	0	0	100,000	0	16,998	0	
832 Payment of Claims	1776	0	500	0	0	0	
833 Payment of Refunds	848	843	1,000	51	200	0	
SUB-TOTAL	2,624	843	101,500	51	17,198	0	
TOTAL CONTRIB./CONTINGENCY	**1,208,145**	**181,281**	**454,859**	**71,002**	**239,480**	**97,762**	**-78.5%**
SHORT TERM DEBT/CAPITAL LEASE							
913 Capital Lease Short Term	0	62,400	62,400	62,400	50,762	52,539	
914 Cap. Lease Short Term-Int.	0	0	0	0	11,638	9,861	
TOTAL SHORT TERM DEBT	**0**	**62,400**	**62,400**	**62,400**	**62,400**	**62,400**	**0.0%**
GRAND TOTALS	**11,790,161**	**10,124,569**	**11,076,816**	**5,441,299**	**10,804,892**	**10,541,195**	**-4.8%**

GENERAL FUND EXPENDITURES by CATEGORY
FY 2010-11
BUDGET



CITY COUNCIL

	FY2007-08 ACTUAL	FY2008-09 ACTUAL	FY2009-10 ADOPTED BUDGET	FY2009-10 MID-YEAR	FY2009-10 PROJECTED	FY2010-11. PROPOSED BUDGET	% Change Prior Year
WAGES & SALARIES							
117 Temporary/Seasonal	0	0	0	0	0	1,500	
SUB-TOTAL	0	0	0	0	0	1,500	
PAID BENEFITS							
122 Workers Compensation	0	0	0	0	0	194	
SUB-TOTAL	0	0	0	0	0	194	
TRAINING/PROFESSIONAL DEV.							
141 Workshop Training	0	0	0	0	0	200	
142 Professional Conferences	0	0	0	0	0	2,125	
143 Membership/Dues	0	0	0	0	0	625	
144 Subscriptions & Books	0	0	0	0	0	0	
146 Training-Transportation	0	0	0	0	0	1,475	
147 Training-Lodging	0	0	0	0	0	4,400	
148 Training-Meals	0	0	0	0	0	1,645	
SUB-TOTAL	0	0	0	0	0	10,470	
TOTAL EMPLOYEE SERVICES	**0**	**0**	**0**	**0**	**0**	**12,164**	**#DIV/0!**
PROGRAM/SPECIAL EVENTS							
231 Elections	0	0	0	0	0	12,200	
232 Food/Meals	0	0	0	0	0	600	
233 City Sponsored Events	0	0	0	0	0	1,500	
SUB-TOTAL	0	0	0	0	0	14,300	
OPERATIONAL EQUIPMENT							
259 Misc. Supplies	0	0	0	0	0	1,960	
264 Computer Accessories	0	0	0	0	0	500	
SUB-TOTAL	0	0	0	0	0	2,460	
TOTAL OPERATIONAL SUPPLIES	**0**	**0**	**0**	**0**	**0**	**16,760**	**#DIV/0!**
CONTRACT SERVICES & FEES							
511 Legal Services	0	0	0	0	0	40,000	
TOTAL CONTRACT SVCS & FEES	**0**	**0**	**0**	**0**	**0**	**40,000**	**#DIV/0!**
CONTRIBUTIONS/TRANSFERS							
813 Contributions to Civic Prog.	0	0	0	0	0	80,762	
TOTAL CONTRIBUTION/TRSF	**0**	**0**	**0**	**0**	**0**	**80,762**	**#DIV/0!**
GRAND TOTALS	**0**	**0**	**0**	**0**	**0**	**149,686**	**#DIV/0!**

Contribution to Civic Programs

Fund: General 100   Dept: City Council 500-813

	813 Contributions to Civic Programs	05/06 Approved	05/06 Amend	06/07 Approved	06/07 Amended/Sept	07/08	08/09	Revised 08/09	09/10	10/11	Revised 10/11
1	Williamson County and Cities Health Dist	$ 24,575	$24,575	$ 29,389	$ 29,389	$27,025	$ 27,580	$ 27,580	$ 28,359	$ 28,962	$ 28,962
2	Capitol Areas Rural Transit System(CARTS)	8,000	8,000	8,000	8,000	8,000	9,000	9,000	$ 9,000	$ 9,000	$ 9,000
3	Literacy Council Williamson County	4,500	4,500	4,500	4,500	5,000	5,000	5,000	$ 5,000	$ 5,000	$ 5,000
4	Literacy Council Williamson County (Moving Up Budget)						5,000	5,000			
5	Wm./Burnet Counties Opportunities Program	5,000	5,000	5,000	5,000	5,000	5,000	5,000	$ 5,000	$ 7,000	$ 7,000
6	Wm. County Activity Center	3,000	3,000	3,000	3,000	5,000	0	0			
7	Combined Community Action	1,500	1,500	1,500	1,500	1,500	1,500	1,500	$ 1,500	$ 1,500	$ 1,500
8	County Hazardous Waste Collection Day	0	0	0	0	0	0	0			
9	Williamson Childrens' Advocacy Center	10,000	10,000	10,000	10,000	12,500	12,500	12,500	$ 15,000	$ 15,000	$ 15,000
10	Taylor C-net	15,000	3,000	3,000	15,000	15,000	5,000	5,000	$ 15,000	$ 15,000	$ -
11	Temple College(5yrs)	5,000	5,000	5,000	5,000	5,000					
12	CAMPO Work Program			2,000	2,000	1,000	1,000	1,000	$ 2,000	$ 1,300	$ 1,300
13	Hope Alliance (Wm. Co. Crisis Center)					7,000	7,000	7,000	$ 7,500	$ 10,000	$ 10,000
14	BlackLand Lights					1,000					
15	TCAT Foundation (EWHEC)						$ 100,000	$ 125,000	$ 125,000	$ -	$ -
16	United Seniors of Taylor						$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000
17	Mission of Mercy								$ 2,000	-	-
	Total Contributions	$ 76,575	$64,575	$ 71,389	$ 83,389	$93,025	$178,580	$ 206,580	$ 218,359	$ 95,762	$ 80,762