

City of Katy



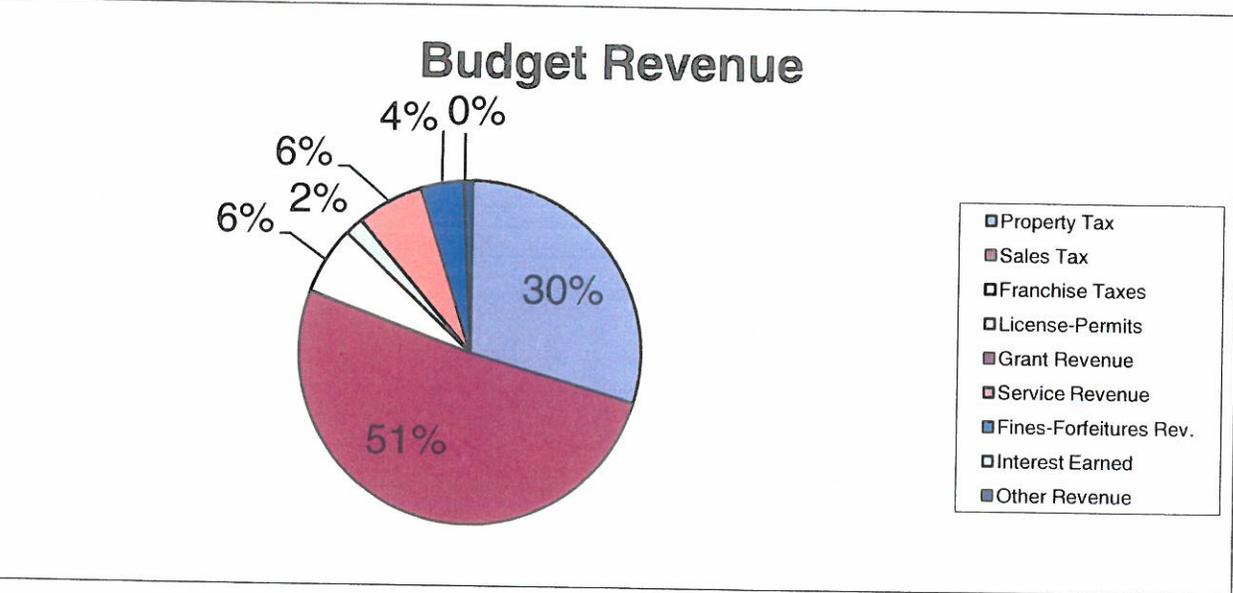
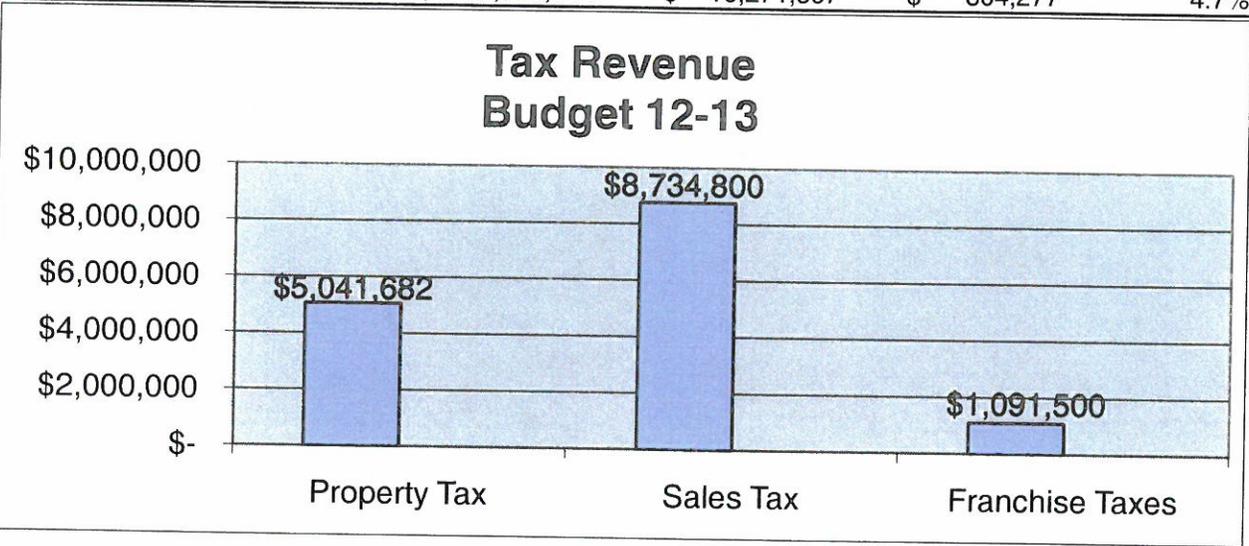
Budget 2012-2013

October 1, 2012 – September 30, 2013

City of Katy, Texas
Budget 2012-2013

General Fund: Revenue
Comparison Analysis

Revenue Summary	Budget 12-13	Budget 11-12	Var	Var %
Property Tax	\$ 5,041,682	\$ 4,727,500	\$ 314,182	6.2%
Sales Tax	\$ 8,734,800	\$ 8,547,800	\$ 187,000	2.1%
Franchise Taxes	\$ 1,091,500	\$ 1,087,550	\$ 3,950	0.4%
License-Permits	\$ 296,157	\$ 252,100	\$ 44,057	14.9%
Grant Revenue	\$ -	\$ -	\$ -	0.0%
Service Revenue	\$ 1,084,650	\$ 902,550	\$ 182,100	16.8%
Fines-Forfeitures Rev.	\$ 680,000	\$ 593,000	\$ 87,000	12.8%
Interest Earned	\$ 32,055	\$ 50,067	\$ (18,012)	-56.2%
Other Revenue	\$ 114,800	\$ 110,800	\$ 4,000	3.5%
Total Revenue	\$ 17,075,644	\$ 16,271,367	\$ 804,277	4.7%

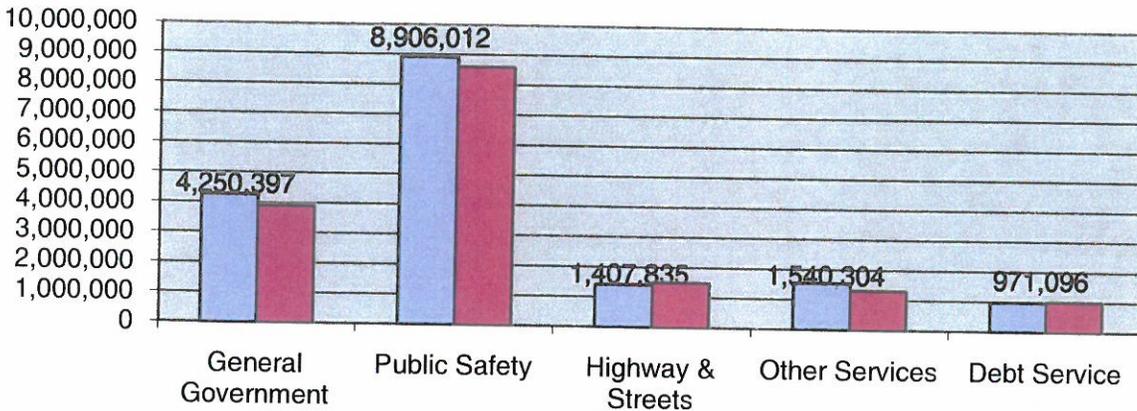


City of Katy, Texas
Budget 2012-2013

General Fund: Expenses
Comparison Analysis

Expense Summary	Budget 12-13	Budget 11-12	Var	Var %
General Government	4,250,397	3,885,601	364,796	8.6%
Public Safety	8,906,012	8,584,133	321,879	3.6%
Highway & Streets	1,407,835	1,489,801	-81,966	-5.8%
Other Services	1,540,304	1,312,281	228,023	14.8%
Debt Service	971,096	999,551	-28,455	-2.9%
Total	17,075,644	16,271,367	804,277	4.7%

Budget 12-13/11-12



Expenses 12-13



2012-2013

	Budget 12-13	Budget 11-12	Var	Variance %
Expenditures				
General Government				
City Council				
Personnel	57,811	55,596	2,215	4%
Supplies	5,750	5,750	0	0%
Contractual	4,050	4,050	0	0%
Maintenance	6,000	6,000	0	0%
Capital Outlay	0	0	0	
	<u>73,611</u>	<u>71,396</u>	<u>2,215</u>	<u>3%</u>
Administrative Dept.				
Personnel	600,740	484,511	116,229	19%
Supplies	22,700	22,625	75	0%
Contractual	145,650	140,850	4,800	3%
Maintenance	91,993	73,985	18,008	20%
Capital Outlay	63,000	40,000	23,000	37%
	<u>924,083</u>	<u>761,971</u>	<u>162,112</u>	<u>18%</u>
Tax Dept.				
Personnel	153,950	145,367	8,583	6%
Supplies	7,600	6,700	900	12%
Contractual	77,950	74,950	3,000	4%
Maintenance	4,050	4,050	0	0%
Capital Outlay	3,000	7,000	-4,000	-133%
	<u>246,550</u>	<u>238,067</u>	<u>8,483</u>	<u>3%</u>
Municipal Court				
Personnel	326,928	247,869	79,059	24%
Supplies	11,250	10,000	1,250	11%
Contractual	127,450	114,900	12,550	10%
Maintenance	22,461	24,927	-2,466	-11%
Capital Outlay	0	2,500	-2,500	
	<u>488,089</u>	<u>400,196</u>	<u>87,893</u>	<u>18%</u>
City Secretary				
Personnel	199,399	191,459	7,940	4%
Supplies	7,900	9,200	-1,300	-16%
Contractual	15,017	14,817	200	1%
Maintenance	50,300	46,300	4,000	8%
Capital Outlay	11,000	11,000	0	0%
	<u>283,616</u>	<u>272,776</u>	<u>10,840</u>	<u>4%</u>

2012-2013

	Budget 12-13	Budget 11-12	Var	Variance %
General Government (cont)				
Finance Dept.				
Personnel	325,877	312,654	13,223	4%
Supplies	8,000	6,700	1,300	16%
Contractual	102,695	108,369	-5,674	-6%
Maintenance	-125,215	-119,975	-5,240	4%
Capital Outlay	11,000	12,000	-1,000	-9%
	<u>322,357</u>	<u>319,748</u>	<u>2,609</u>	<u>1%</u>
Public Works Dept.				
Personnel	398,389	424,467	-26,078	-7%
Supplies	20,000	19,500	500	3%
Contractual	34,317	38,217	-3,900	-11%
Maintenance	-133,904	-129,175	-4,729	4%
Capital Outlay	77,000	74,500	2,500	3%
	<u>395,802</u>	<u>427,509</u>	<u>-31,707</u>	<u>-8%</u>
Sanitation				
Personnel	0	0	0	
Supplies	0	0	0	
Contractual	750,000	720,000	30,000	4%
Maintenance	1,500	1,000	500	
Capital Outlay	3,500	4,000	-500	-14%
	<u>755,000</u>	<u>725,000</u>	<u>30,000</u>	<u>4%</u>
Permits & Inspections				
Personnel	575,437	478,987	96,450	17%
Supplies	24,900	25,400	-500	-2%
Contractual	22,000	21,550	450	2%
Maintenance	9,300	9,500	-200	-2%
Capital Outlay	27,250	27,000	250	1%
	<u>658,887</u>	<u>562,437</u>	<u>96,450</u>	<u>15%</u>
City Hall				
Personnel	0	0	0	
Supplies	2,800	2,800	0	0%
Contractual	74,385	73,885	500	1%
Maintenance	25,217	29,816	-4,599	-18%
Capital Outlay	0	0	0	
	<u>102,402</u>	<u>106,501</u>	<u>-4,099</u>	<u>-4%</u>
Building Maintenance				
Personnel	68,311	98,974	-30,663	-45%
Supplies	28,700	28,700	0	0%
Contractual	71,100	71,100	0	0%
Maintenance	-168,111	-198,774	30,663	-18%
Capital Outlay	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total General Government	<u>4,250,397</u>	<u>3,885,601</u>	<u>364,796</u>	<u>9%</u>

2012-2013

	Budget 12-13	Budget 11-12	Var	Variance %
Public Safety				
Police Dept.				
Personnel	5,024,075	4,882,515	141,560	3%
Supplies	272,880	252,980	19,900	7%
Contractual	404,738	418,483	-13,745	-3%
Maintenance	75,598	86,480	-10,882	-14%
Capital Outlay	350,113	336,113	14,000	4%
	<u>6,127,404</u>	<u>5,976,571</u>	<u>150,833</u>	<u>2%</u>
Fire Dept.				
Personnel	744,923	658,619	86,304	12%
Supplies	95,700	89,700	6,000	6%
Contractual	68,800	65,300	3,500	5%
Maintenance	25,862	19,475	6,387	25%
Capital Outlay	40,000	126,271	-86,271	-216%
	<u>975,285</u>	<u>959,365</u>	<u>15,920</u>	<u>2%</u>
Fire Marshal				
Personnel	0	3,754	-3,754	
Supplies	0	2,200	-2,200	
Contractual	0	658	-658	
Maintenance	0	1,900	-1,900	
Capital Outlay	0	500	-500	
	<u>0</u>	<u>9,012</u>	<u>-9,012</u>	<u>0%</u>
Emergency Ambulance				
Personnel	1,408,548	1,272,199	136,349	10%
Supplies	122,700	109,700	13,000	11%
Contractual	57,414	51,914	5,500	10%
Maintenance	23,862	25,475	-1,613	-7%
Capital Outlay	12,500	12,500	0	0%
	<u>1,625,024</u>	<u>1,471,788</u>	<u>153,236</u>	<u>9%</u>
Humane Dept				
Personnel	123,567	116,765	6,802	6%
Supplies	17,440	17,440	0	0%
Contractual	35,217	31,417	3,800	11%
Maintenance	2,075	1,775	300	14%
Capital Outlay	0	0	0	0%
	<u>178,299</u>	<u>167,397</u>	<u>10,902</u>	<u>6%</u>
Total Public Safety	8,906,012	8,584,133	321,879	4%

2012-2013

	Budget 12-13	Budget 11-12	Var	Variance %
Highway & Street Dept				
Personnel	515,395	603,776	-88,381	-17%
Supplies	103,700	108,200	-4,500	-4%
Contractual	462,240	495,325	-33,085	-7%
Maintenance	10,000	9,000	1,000	10%
Capital Outlay	316,500	273,500	43,000	14%
	<u>1,407,835</u>	<u>1,489,801</u>	<u>-81,966</u>	<u>-6%</u>
Total Highway & Street	1,407,835	1,489,801	-81,966	-6%
Other Services				
Social Service				
Personnel	152,349	145,687	6,662	4%
Supplies	12,255	12,255	0	0%
Contractual	30,290	28,006	2,284	8%
Maintenance	29,411	24,032	5,379	18%
Capital Outlay	15,535	15,535	0	0%
	<u>239,840</u>	<u>225,515</u>	<u>14,325</u>	<u>6%</u>
Library Dept.				
Personnel	3,241	3,241	0	0%
Supplies	1,200	1,500	-300	-25%
Contractual	241,835	237,535	4,300	2%
Maintenance	25,217	29,816	-4,599	-18%
Capital Outlay	2,000	2,000	0	0%
	<u>273,493</u>	<u>274,092</u>	<u>-599</u>	<u>0%</u>
Parks Dept.				
Personnel	386,877	362,593	24,284	6%
Supplies	35,400	33,950	1,450	4%
Contractual	118,847	135,950	-17,103	-14%
Maintenance	69,347	85,681	-16,334	-24%
Capital Outlay	216,500	194,500	22,000	10%
	<u>826,971</u>	<u>812,674</u>	<u>14,297</u>	<u>2%</u>
Contractual (City Hall)	<u>200,000</u>	<u>0</u>	<u>200,000</u>	<u>100%</u>
Total Other Services	1,540,304	1,312,281	28,023	15%
Debt Service	971,096	999,551	-28,455	-3%
Total Expenditures	17,075,644	16,271,367	604,277	5%

City Of Katy

Budget Listing 2012-2013 Year

01- General Fund
Financial Summary

Budget

Revenue Summary

Tax	14,867,982
License-Permit Revenue	296,157
Service Revenue	1,084,650
Fines-Foreitures Revenue	680,000
Interest Revenue	32,055
Other Revenue	114,800
Total Revenue	17,075,644

Expenditure Summary

General Government

City Council	73,611
Administrative	924,083
Tax	246,550
Municipal Court	488,089
City Secretary	283,616
Finance	322,357
Public Works	395,802
Sanitation	755,000
Permits & Inspections	658,887
City Hall	102,402
Building Maintenance	0

Public Safety

Police	6,127,404
Fire	975,285
Fire Marshal	0
EMS	1,625,024
Humane	178,299

Highway & Streets

Streets	1,407,835
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Other Services

Social Service	239,840
Library	273,493
Parks	826,971
Contractual	200,000

Debt Service

	971,096
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Total Expenditures	17,075,644
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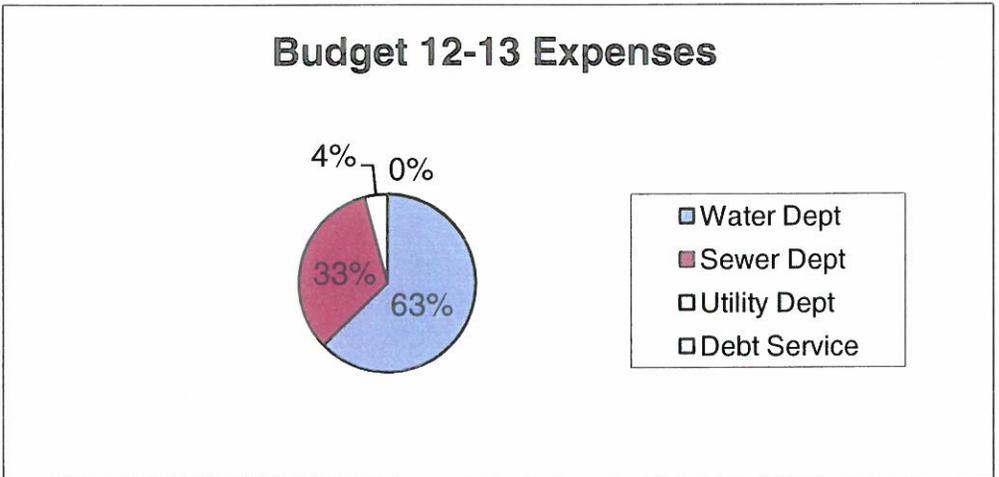
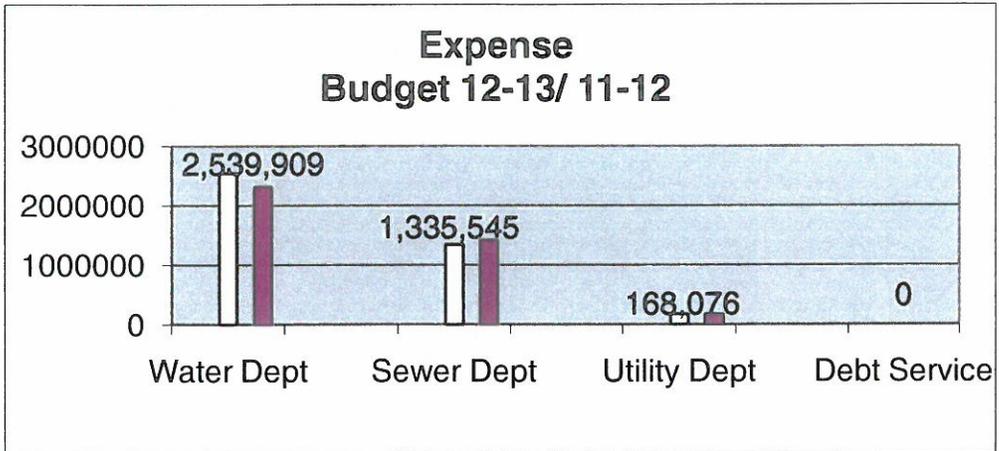
Revenue over (under) Expenditures	0
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City of Katy, Texas
Budget 2012-2013
Enterprise Fund: Revenue
Comparison Analysis

	Budget 12-13	Budget 1112	Var	Var %
<u>Revenue Summary</u>				
Service Revenue	\$ 4,001,155	\$ 3,850,743	\$ 150,412	3.76%
Interest Earned	\$ 6,375	\$ 8,175	\$ (1,800)	-28.24%
Other Revenue	\$ 36,000	\$ 36,000	\$ -	0.00%
	<u>\$ 4,043,530</u>	<u>\$ 3,894,918</u>	<u>\$ 148,612</u>	<u>4%</u>

City of Katy, Texas
 Budget 2012-2013
 Enterprise Fund: Expenses
 Comparison Analysis

Expense Summary	Budget 12-13	Budget 11-12	Var	Var %
Water Dept	2,539,909	2,313,485	226,424	9%
Sewer Dept	1,335,545	1,415,731	(80,186)	-6%
Utility Dept	168,076	165,702	2,374	1%
Debt Service	0	0	-	0%
	<u>4,043,530</u>	<u>3,894,918</u>	<u>148,612</u>	<u>4%</u>



2012-2013

	Budget 12-13	Budget 11-12	Var	Variance %
Expenditures				
Enterprise				
Water Dept				
Personnel	350,667	278,843	71,824	20%
Supplies	119,000	101,800	17,200	14%
Contractual	2,025,515	1,884,415	141,100	7%
Maintenance	36,727	37,427	(700)	-2%
Capital Outlay	8,000	11,000	(3,000)	0%
	<u>2,539,909</u>	<u>2,313,485</u>	<u>226,424</u>	<u>8.9%</u>
Sewer Dept.				
Personnel	295,032	285,268	9,764	3%
Supplies	122,420	123,920	(1,500)	-1%
Contractual	792,543	848,243	(55,700)	-7%
Maintenance	33,550	26,300	7,250	22%
Capital Outlay	92,000	132,000	(40,000)	-43%
	<u>1,335,545</u>	<u>1,415,731</u>	<u>(80,186)</u>	<u>-6.0%</u>
Utility Dept				
Personnel	76,026	73,039	2,987	4%
Supplies	8,300	10,015	(1,715)	-21%
Contractual	73,450	72,648	802	1%
Maintenance	7,300	7,000	300	4%
Capital Outlay	3,000	3,000	-	0%
	<u>168,076</u>	<u>165,702</u>	<u>2,374</u>	<u>1.4%</u>
Debt Service				
	<u>0</u>	<u>0</u>	<u>-</u>	<u>0.0%</u>
	0	0	-	0.0%
Capital Outlay Reserve				
	<u>0</u>	<u>0</u>	<u>-</u>	<u>0.0%</u>
	0	0	-	0.0%
Total Expenditures	4,043,530	3,894,918	0 148,612	4%

City Of Katy

Budget Listing 2012-2013 Year

05-Enterprise Fund Financial Summary	Budget
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<u>Revenue Summary</u>	
Service Revenue	4,001,155
Interest Earned	6,375
Other Revenue	<u>36,000</u>
Total Revenue	4,043,530
<u>Expenditure Summary</u>	
Water Department	2,539,909
Sewer Department	1,335,545
Utility Department	168,076
Debt Service	<u>0</u>
Total Expenditures	4,043,530
Revenue over (under) Expenditures	0

City Of Katy

Budget Listing 2012-2013 Year

12-13 Debt Service Fund
Financial Summary

Budget

Revenue Summary

Tax	1,955,800
Interest Earned	600
Total Revenue	<u>1,956,400</u>

Expenditure Summary

Bond Principal	1,320,000
Bond Interest	316,293
Fiscal Agent Fees	7,500
TIRZ Transfer out	<u>274,072</u>
Total Expenditures	<u>1,917,865</u>

Revenue over (under) Expenditures	38,535
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City of Katy Employees

<u>Department</u>	<u>F/T</u>	<u>P/T</u>
Administration	5	2
Tax	2	
Municipal Courts	5	1
City Secretary	2	
Finance	4	
Social Services	2	4
Police	60	
Fire	4	36
EMS	16	15
Humane	2	
Library	0	1
Parks	5	1
Street	7	
Public Works	5	
Permits/Inspections	8	
Building Maintenance	1	
Water	5	
Sewer	4	
Utility Billing	1	
Hotel	0	3
Total	138	60

City Of Katy

Budget Listing 2012-2013 Year

12-13 Long Term Debt Schedule
Financial Summary

Budget

<u>Description</u>	<u>Maturity</u>	<u>Issue</u>	<u>Balance</u>	<u>Date</u>	<u>Due</u>
Debt Service Tax Issue:					
P.I. Bonds/2004	2019	\$ 3,200,000	\$ 1,850,000	March-01	230,000
				March-01	33,900
				September-01	29,587
				Total	293,487
P.I. Bonds/2008	2023	\$ 7,500,000	\$ 5,975,000	March-01	425,000
				March-01	103,684
				September-01	96,247
				Total	624,931
P.I. Bonds/2011	2016	\$ 6,000,000	\$ 2,790,000	March-01	665,000
				March-01	29,763
				September-01	23,112
				Total	717,875
<u>Administrative Fees</u>					<u>7,500</u>
Total Debt Service:					1,643,793

ORDINANCE NO. 2547

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF KATY, TEXAS, BUDGET FOR THE FISCAL YEAR 2012-2013; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET AND ADOPTING AND APPROVING APPENDIX A "FEE SCHEDULE" OF THE CODE OF ORDINANCES OF THE CITY OF KATY.

WHEREAS, within the time and in the manner required by law, the Mayor presented to the City Council a proposed budget of expenditures of the City of Katy for the year 2012-2013, the same being the fiscal year of the City; and

WHEREAS, after notice required by law, a public hearing on such budget was held at the regular meeting place of the City Council at the Municipal Complex of the City of Katy, 910 Avenue C, on the 24th day of September, 2012, 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 its judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, the tax rate in the proposed general budget consists of two components, a tax rate of \$0.15486 on each \$100.00 of assessed valuation for debt service and a tax rate of \$0.43186 on each \$100.00 of assessed valuation to fund maintenance and operation expenditures in support of the Budget; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Katy, Texas, at a meeting of said City Council held on the 24th day of September 2012, said City Council have approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, a copy of such budget has been filed with the City Secretary and the City Council now desires to approve and adopt the same; now, therefore,

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

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are adopted and made a part of this ordinance for all purposes.

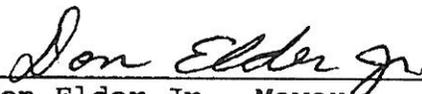
Section 2. The City Council hereby approves and adopts the Appendix A. "Fee Schedule" of the Code of Ordinances of the City of Katy, a copy of which is attached hereto and made a part of this Ordinance for all.

Section 3. The City Council hereby approves and adopts the budget described in the preamble of this Ordinance, a copy of which is attached hereto and made a part of this Ordinance for all purposes and a copy of which is on file with the City Secretary.

Section 4. In support of said budget and by virtue of the adoption thereof, including any and all changes adopted thereto, the several amounts specified for the various purposes named in said budget are hereby appropriated to and for such purposes.

PASSED AND APPROVED this the 24th day of September, A.D., 2012.

CITY OF KATY, TEXAS



Don Elder Jr., Mayor

ATTEST:



Melissa A. Bunch, City Secretary

APPROVED



Art Pertile, III, City Attorney

ORDINANCE NO. 2548

AN ORDINANCE OF THE CITY OF KATY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2012 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

WHEREAS, Section 26.05 of the Texas Tax Code provides that by September 30th or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, Section 26.05 of the Texas Tax Code further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next fiscal year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Katy, Texas, consists of two such components, a tax rate of \$0.15486 on each \$100.00 of assessed valuation for debt service and a tax rate of \$0.43186 on each \$100.00 of assessed valuation to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Katy, Texas, at a meeting of said City Council held on the 24th day of September 2012, said City Council have approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2012 tax rate ordinance for the City of Katy, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

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

Section 1. The facts and recitations set forth in the preamble of this ordinance are found to be true and correct and are hereby adopted, ratified, confirmed and incorporated herein for all purposes.

Section 2. All property including real, personal, and mixed subject to ad valorem taxation by the City of Katy, Texas shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Katy, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2011-2012, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificate of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2012 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate \$0.15486 on each \$100.00 of assessed valuation for debt service.

Section 4. There is hereby levied for general purposes and use by the City of Katy, Texas, for the year 2012, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.43186 on each \$100.00 of assessed valuation on all property described in Section 2 of this ordinance. The proceeds from such tax shall be applied to the payment of the general and current expenses, also known as maintenance and operations, of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

Section 5. All ad valorem taxes levied hereby, in the total amount of \$0.58672 on each \$100.00 of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and

payable on or before January 31, 2013. All ad valorem taxes due the City of Katy, Texas, and not paid on or before January 31st following the year for which they were levied shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. The Tax Assessor Collector is hereby directed to assess and enter upon the Tax Roll of the City of Katy, Texas, for the current fiscal year, the amounts and rates herein levied, to keep a current account of same, collect the same, and when so collected, to be distributed in accordance with this Ordinance.

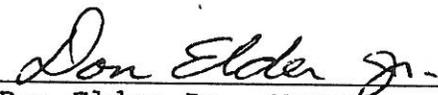
Section 7. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Katy, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 8. This ordinance is effective the date after the fiscal year 2012-2013 City of Katy Budget is approved.

Section 9. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

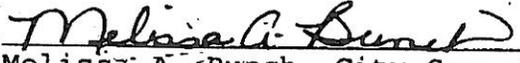
PASSED AND APPROVED this the 24th day of September, 2012.

CITY OF KATY, TEXAS



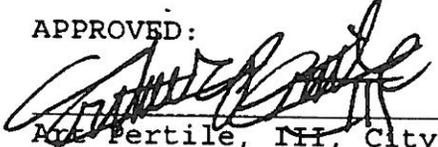
Don Elder Jr., Mayor

ATTEST:



Melissa A. Bunch, City Secretary

APPROVED:



Art Fertile, III, City Attorney