

City of Katy



Budget 2013-2014

October 1, 2013 – September 30, 2014

CITY OF KATY

Fiscal Year 2013-2014

Budget Cover Page

September 23, 2013

This budget will raise more revenue from property taxes than last year's budget by an amount of \$69,724, which is a 1.19 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$187,209.

The members of the governing body voted on the budget as follows:

FOR:	Chuck Brawner	Larry Gore
	Bill Lawton	Jimmy Mendez
	Steve Pierson	

AGAINST:

PRESENT and not
voting:

ABSENT:

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.56672/100	\$0.58672/100
Effective Tax Rate:	\$0.57807/100	\$0.58672/100
Effective Maintenance & Operations Tax Rate:	\$0.42546/100	\$0.41965/100
Rollback Tax Rate:	\$0.60891/100	\$0.60808/100
Debt Rate:	\$0.14942/100	\$0.15486/100

Total debt obligation for CITY OF KATY secured by property taxes:
\$9,295,000

ORDINANCE NO. 2589

AN ORDINANCE OF THE CITY OF KATY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE YEAR 2013 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 \$0.14942 on each \$100.00 of assessed valuation for debt service and a tax rate of \$0.41730 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 23rd day of September 2013, 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 2013 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 2013 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 \$0.14942 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 2013, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.41370 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 \$0.56672 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, 2014. 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 2013-2014 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.

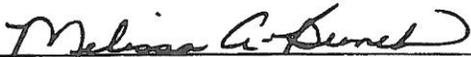
PASSED AND APPROVED this the 23rd day of September, 2013.

CITY OF KATY, TEXAS



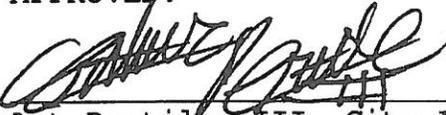
Fabol Hughes, Mayor

ATTEST:



Melissa A. Bunch, City Secretary

APPROVED:



Art Pertile, III, City Attorney

ORDINANCE NO. 2588

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF KATY, TEXAS, BUDGET FOR THE FISCAL YEAR 2013-2014; 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 2013-2014, 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 23rd day of September, 2013, 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 \$0.14942 on each \$100.00 of assessed valuation for debt service and a tax rate of \$0.41730 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 23rd day of September 2013, 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 23rd day of September, A.D., 2013.

CITY OF KATY, TEXAS



Fabol Hughes, Mayor

ATTEST:



Melissa A. Bunch
City Secretary

APPROVED:



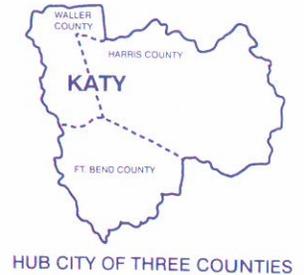
Art Pertile, III
City Attorney

Roll Call Vote:

Larry Gore..... Aye
Chuck Brawner..... Aye
Bill Lawton..... Aye
Jimmy Mendez..... Aye
Steve Pierson..... Aye



City of Katy



August 8, 2012

To: Mayor & City Council

Cc: Johnny Nelson

From: Byron J. Hebert, Finance Director

Re: Steady Growth

Proposed 2013/2014 Budget

General Fund

The City of Katy's Administrative and Finance Departments have worked with all department heads over the last several weeks to prepare the 2013/2014 proposed budget. The current economic conditions for the upcoming year couldn't be better. With the residential additions of Avalon, Falls at Green Meadows and the Reserves at Katy and large industries like Med Line and Igloo the city is poised to have a rapid expansion in the next few years. The addition of Cane Island Parkway provides a path for future commercial and residential development. Therefore, the City is proposing a 4% cost of living raise for its employees. Also, for the first time in a long time the City is in a position to lower its tax rate by 2 cents. Due to a long outstanding debt incurred in 1998 with the addition of the Katy Mills project the bonds are finally paid off and future monies can be redirected towards City projects in the zone. With this addition the City is now in a position for a tax rate reduction plan over the next 5 years. As stated in the past, the City of Katy is not immune to an economic slowdown, but the business dynamics of the area such as Katy ISD, energy and industrial companies as well as retail have helped sustain steady growth.

Revenue

This year's proposed budget finds the City of Katy in a situation of steady growth.

- The City has experienced a steady increase in sales tax revenue over the past year with the addition of Katy Main Street and additional anchor stores at Katy Mills Mall.

- Sales tax revenue over the last year have improved, however, the City will continue to monitor sales tax revenue throughout the year. This year the outlook for total general sales tax will increase \$825,000.
- The final certified property tax roll for Fort Bend County and Waller County was presented to the City of Katy on July 30th, 2012 and July 26th, 2012. Harris County provided an estimate and should provide a certified tax roll the third week of August 2013. The delay will cause the City to estimate Harris County tax rolls. The estimated 2013-2014 taxable value for this fiscal year shows an increase of \$75 million. This is a positive increase and pushes the City again \$150 Million past the pre-recession numbers of 2008/2009.
- This year the City of Katy will have a total debt service payment of \$1.644 million. Based on the estimates and using the new tax rate of .56672, the city will have an increase of \$52,069 in total property tax revenue. Depending on the final certified tax rolls and the effective tax rate, the City's position right now is to maintain the new M&O and I&S rates. The debt services reserves are estimated at \$750,000. This will cover any short fall the City may experience when HCAD is certified.
- The TIFF project this year again has shown an increase and future credit should increase with the ability to identify merchants within the TIFF. This year's proposed budget shows the TIFF exceeding the agreed amount of \$3 million by \$300,000. Due to the TIFF bonds paying off this revenue will be spent by the Katy Development Authority for City projects in the zone.
- With the Federal Reserve keeping interest rates at a low level and the City's reserve levels at \$18 million dollars, interest income will decrease from last year by approximately \$3,000.

Expenditures GF

This year the Finance Director, on behalf of the City, is assigning \$302,788 of reserve money for current retirees. The current personnel policy states that if a person does not provide a written memo to administration about the potential of retirement then that individual will lose existing sick time if they do choose to retire. These people may or may not retire but money must be assigned in the event they do choose to retire in the 2013-2014 budget.

In the 2013/2014 budget the City of Katy is in a positive position to increase in the following areas.

Admin - Design New City Hall & Fire Station

Salaries - 4% cost of living increase

Medical Insurance – Increased 5%

Finance – New IT position

Fire/EMS – 2 Paid Firemen & 3 additional Part Time Firemen 24/7

PD - Patrol Officer

Municipal Court – Court Clerk

Permits – 2 Inspector/Code Enforcement Officer

Reserve Fund GF

This year's reserve unrestricted fund estimated balance is \$20 million for fiscal year 2013. The future of the reserve fund looks very strong and capable of handling any future opportunities (Fire Station , City Hall) presented to the City.

Enterprise Fund

The City of Katy Water, Sewer and Utility Departments make up the Enterprise Fund.

Revenue

This year the City has experienced normal conditions for fiscal year 2012 and is using a blend of the last three years and increasing the proposed budget an additional \$150,000.

Expenditures

The main focus of this year's budget is in the Water Department.

\$ 50,000	New employee
\$ 75,000	Harris County Water Authority
\$200,000	Storage Tanks Painting
\$ 50,000	City Mapping System

Reserve Fund EP

This year's reserve fund has an estimated balance of \$5.4 million for fiscal year 2012. If approved, Cane Island Parkway could require \$500,000 of reserves for water and sewer lines.

These are just some of the highlights of the 2012/2013 budget. We will present the proposed 2012/2013 budget to Council on August 13, 2012 and the workshop is scheduled for August 29, 2012.

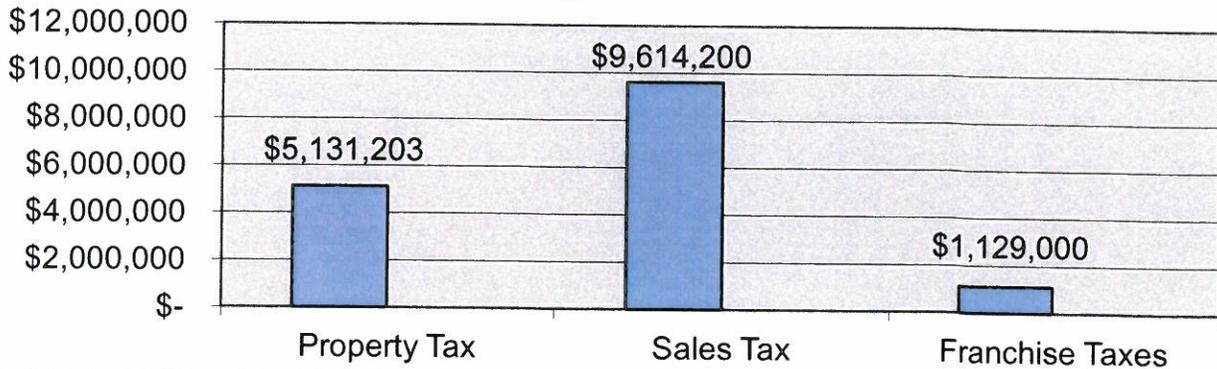
If you have any questions regarding the 2012/2013 budget, please call Byron Hebert (281-391-4811) or myself (281-391-4816) and we will be happy to address your concerns.

City of Katy, Texas
Budget 2013-2014

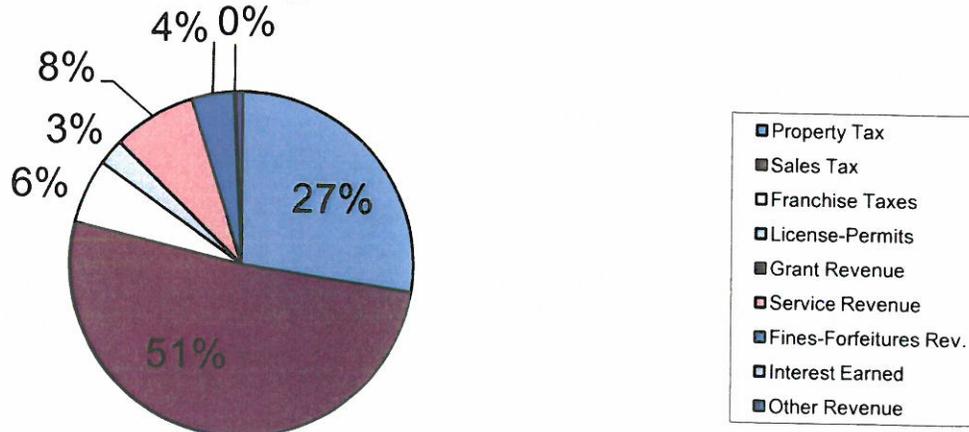
General Fund: Revenue
Comparison Analysis

	Budget 13-14	Budget 12-13	Var	Var %
Revenue Summary				
Property Tax	\$ 5,131,203	\$ 5,041,682	\$ 89,521	1.8%
Sales Tax	\$ 9,614,200	\$ 8,734,800	\$ 879,400	10.1%
Franchise Taxes	\$ 1,129,000	\$ 1,091,500	\$ 37,500	3.4%
License-Permits	\$ 459,706	\$ 296,157	\$ 163,549	55.2%
Grant Revenue	\$ -	\$ -	\$ -	
Service Revenue	\$ 1,468,200	\$ 1,285,749	\$ 182,451	14.2%
Fines-Forfeitures Rev.	\$ 746,000	\$ 680,000	\$ 66,000	9.7%
Interest Earned	\$ 29,156	\$ 32,055	\$ (2,899)	-9.0%
Other Revenue	\$ 123,850	\$ 114,800	\$ 9,050	7.9%
Total Revenue	\$ 18,701,315	\$ 17,276,743	\$ 1,424,572	8.2%

**Tax Revenue
Budget 13-14**



Budget Revenue

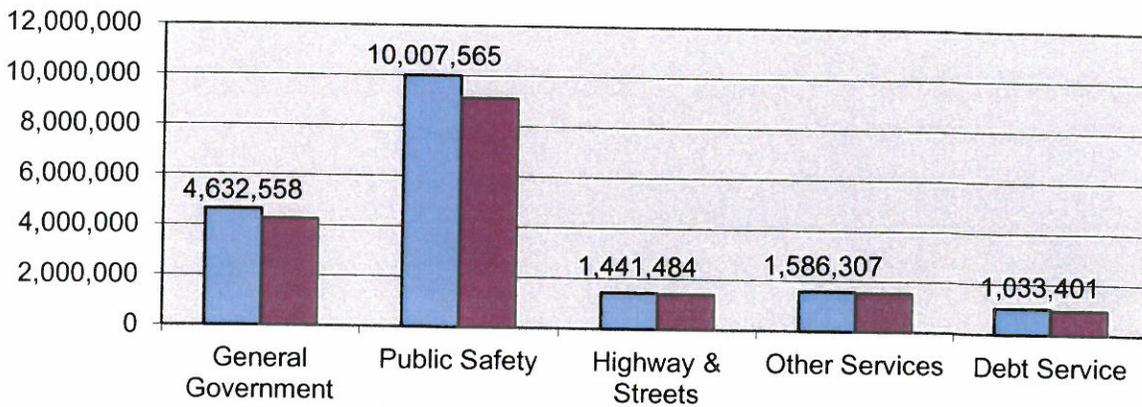


City of Katy, Texas
Budget 2013-2014

General Fund: Expenses
Comparison Analysis

Expense Summary	Budget 13-14	Budget 12-13	Var	Var %
General Government	4,632,558	4,250,397	382,161	9.0%
Public Safety	10,007,565	9,107,111	900,454	9.9%
Highway & Streets	1,441,484	1,407,835	33,649	2.4%
Other Services	1,586,307	1,540,304	46,003	3.0%
Debt Service	1,033,401	971,096	62,305	6.4%
Total	18,701,315	17,276,743	1,424,572	8.2%

Budget 13-14/12-13



Expenses 13-14



2013-2014

	Budget 13-14	Budget 12-13	Var	Variance %
Expenditures				
General Government				
City Council				
Personnel	60,117	57,811	2,306	4%
Supplies	6,750	5,750	1,000	17%
Contractual	4,000	4,050	-50	-1%
Maintenance	6,000	6,000	0	0%
Capital Outlay	0	0	0	
	<u>76,867</u>	<u>73,611</u>	<u>3,256</u>	<u>4%</u>
Administrative Dept.				
Personnel	568,595	590,740	-22,145	-4%
Supplies	25,900	22,700	3,200	14%
Contractual	152,400	145,650	6,750	5%
Maintenance	95,335	91,993	3,342	4%
Capital Outlay	26,000	50,000	-24,000	-48%
	<u>868,230</u>	<u>901,083</u>	<u>-32,853</u>	<u>-4%</u>
Tax Dept.				
Personnel	160,049	153,950	6,099	4%
Supplies	7,800	7,600	200	3%
Contractual	77,438	77,950	-512	-1%
Maintenance	4,050	4,050	0	0%
Capital Outlay	3,000	3,000	0	0%
	<u>252,337</u>	<u>246,550</u>	<u>5,787</u>	<u>2%</u>
Municipal Court				
Personnel	289,195	326,928	-37,733	-12%
Supplies	11,250	11,250	0	0%
Contractual	118,950	127,450	-8,500	-7%
Maintenance	22,692	22,461	231	1%
Capital Outlay	0	0	0	
	<u>442,087</u>	<u>488,089</u>	<u>-46,002</u>	<u>-9%</u>
City Secretary				
Personnel	270,726	228,498	42,228	18%
Supplies	10,300	7,900	2,400	30%
Contractual	19,000	15,017	3,983	27%
Maintenance	55,625	46,452	9,173	20%
Capital Outlay	10,000	8,749	1,251	14%
	<u>365,651</u>	<u>306,616</u>	<u>59,035</u>	<u>19%</u>

2013-2014

	Budget 13-14	Budget 12-13	Var	Variance %
General Government (cont)				
Finance Dept.				
Personnel	420,708	325,877	94,831	29%
Supplies	8,350	8,000	350	4%
Contractual	108,295	102,695	5,600	5%
Maintenance	-128,426	-125,215	-3,211	3%
Capital Outlay	11,000	11,000	0	0%
	<u>419,927</u>	<u>322,357</u>	<u>97,570</u>	<u>30%</u>
Public Works Dept.				
Personnel	418,440	398,389	20,051	5%
Supplies	30,200	20,000	10,200	51%
Contractual	34,317	34,317	0	0%
Maintenance	-137,418	-133,904	-3,514	3%
Capital Outlay	74,800	77,000	-2,200	-3%
	<u>420,339</u>	<u>395,802</u>	<u>24,537</u>	<u>6%</u>
Sanitation				
Personnel	0	0	0	
Supplies	0	0	0	
Contractual	755,000	750,000	5,000	1%
Maintenance	1,500	1,500	0	
Capital Outlay	4,000	3,500	500	14%
	<u>760,500</u>	<u>755,000</u>	<u>5,500</u>	<u>1%</u>
Permits & Inspections				
Personnel	761,977	575,437	186,540	32%
Supplies	32,700	24,900	7,800	31%
Contractual	31,850	22,000	9,850	45%
Maintenance	23,200	9,300	13,900	149%
Capital Outlay	73,000	27,250	45,750	168%
	<u>922,727</u>	<u>658,887</u>	<u>263,840</u>	<u>40%</u>
City Hall				
Personnel	0	0	0	
Supplies	2,800	2,800	0	0%
Contractual	75,530	74,385	1,145	2%
Maintenance	25,563	25,217	346	1%
Capital Outlay	0	0	0	
	<u>103,893</u>	<u>102,402</u>	<u>1,491</u>	<u>1%</u>
Building Maintenance				
Personnel	71,371	68,311	3,060	4%
Supplies	28,200	28,700	-500	-2%
Contractual	70,850	71,100	-250	0%
Maintenance	-170,421	-168,111	-2,310	1%
Capital Outlay	0	0	0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Total General Government	<u>4,632,558</u>	<u>4,250,397</u>	<u>382,161</u>	<u>9%</u>

2013-2014

	Budget 13-14	Budget 12-13	Var	Variance %
Public Safety				
Police Dept.				
Personnel	5,267,522	5,024,075	243,447	5%
Supplies	319,475	272,880	46,595	17%
Contractual	409,419	404,738	4,681	1%
Maintenance	80,598	75,598	5,000	7%
Capital Outlay	386,488	350,113	36,375	10%
	<u>6,463,502</u>	<u>6,127,404</u>	<u>336,098</u>	<u>5%</u>
Fire Dept./EMS				
Personnel	2,768,526	946,022	413,956	18%
Supplies	229,400	95,700	11,000	5%
Contractual	129,214	68,800	3,000	2%
Maintenance	50,067	25,862	343	1%
Capital Outlay	109,400	40,000	56,900	108%
	<u>3,286,607</u>	<u>1,176,384</u>	<u>485,199</u>	<u>17%</u>
Emergency Ambulance				
Personnel	0	1,408,548		
Supplies	0	122,700		
Contractual	0	57,414		
Maintenance	0	23,862		
Capital Outlay	0	12,500		
	<u>0</u>	<u>1,625,024</u>	<u>0</u>	<u>0%</u>
City Marshall				
Personnel	64,245	0	64,245	0%
Supplies	5,150	0	5,150	0%
Contractual	650	0	650	0%
Maintenance	2,700	0	2,700	0%
Capital Outlay	0	0	0	0%
	<u>72,745</u>	<u>0</u>	<u>72,745</u>	<u>0%</u>
Humane Dept				
Personnel	128,696	123,567	5,129	4%
Supplies	17,440	17,440	0	0%
Contractual	36,500	35,217	1,283	4%
Maintenance	2,075	2,075	0	0%
Capital Outlay	0	0	0	0%
	<u>184,711</u>	<u>178,299</u>	<u>6,412</u>	<u>4%</u>
Total Public Safety	10,007,565	9,107,111	900,454	10%

2013-2014

	Budget 13-14	Budget 12-13	Var	Variance %
Highway & Street Dept				
Personnel	502,559	515,395	-12,836	-2%
Supplies	108,900	103,700	5,200	5%
Contractual	446,225	462,240	-16,015	-3%
Maintenance	12,800	10,000	2,800	28%
Capital Outlay	371,000	316,500	54,500	17%
	<u>1,441,484</u>	<u>1,407,835</u>	<u>33,649</u>	<u>2%</u>
Total Highway & Street	1,441,484	1,407,835	33,649	2%
Other Services				
Social Service				
Personnel	160,182	152,349	7,833	5%
Supplies	12,255	12,255	0	0%
Contractual	26,510	30,290	-3,780	-12%
Maintenance	31,242	29,411	1,831	6%
Capital Outlay	15,535	15,535	0	0%
	<u>245,724</u>	<u>239,840</u>	<u>5,884</u>	<u>2%</u>
Library Dept.				
Personnel	3,241	3,241	0	0%
Supplies	1,200	1,200	0	0%
Contractual	241,835	241,835	0	0%
Maintenance	25,563	25,217	346	1%
Capital Outlay	2,000	2,000	0	0%
	<u>273,839</u>	<u>273,493</u>	<u>346</u>	<u>0%</u>
Parks Dept.				
Personnel	426,096	386,877	39,219	10%
Supplies	35,400	35,400	0	0%
Contractual	118,847	118,847	0	0%
Maintenance	69,901	69,347	554	1%
Capital Outlay	216,500	216,500	0	0%
	<u>866,744</u>	<u>826,971</u>	<u>39,773</u>	<u>5%</u>
Contractual (City Hall)	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0%</u>
Total Other Services	1,586,307	1,540,304	46,003	3%
Debt Service	1,033,401	971,096	62,305	6%
Total Expenditures	18,701,315	17,276,743	1,424,572	8%
Assigned Retirement	150,000	320,000		

City Of Katy

Budget Listing 2013-2014 Year

01- General Fund
Financial Summary

Budget

Revenue Summary

Tax	15,874,403
License-Permit Revenue	459,706
Service Revenue	1,468,200
Fines-Foreitures Revenue	746,000
Interest Revenue	29,156
Other Revenue	123,850
Total Revenue	18,701,315

Expenditure Summary

General Government

City Council	76,867
Administrative	868,230
Tax	252,337
Municipal Court	442,087
City Secretary	365,651
Finance	419,927
Public Works	420,339
Sanitation	760,500
Permits & Inspections	922,727
City Hall	103,893
Building Maintenance	0

Public Safety

Police	6,463,502
Fire /EMS Service	3,286,607
City Marshal	72,745
Humane	184,711

Highway & Streets

Streets	1,441,484
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Other Services

Social Service	245,724
Library	273,839
Parks	866,744
Contractual	200,000

Debt Service

1,033,401

Total Expenditures

18,701,315

Revenue over (under) Expenditures

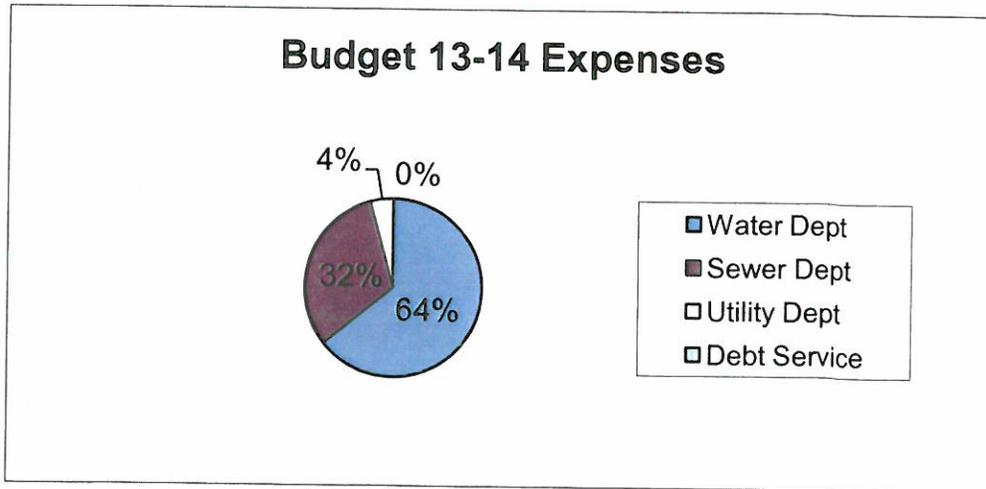
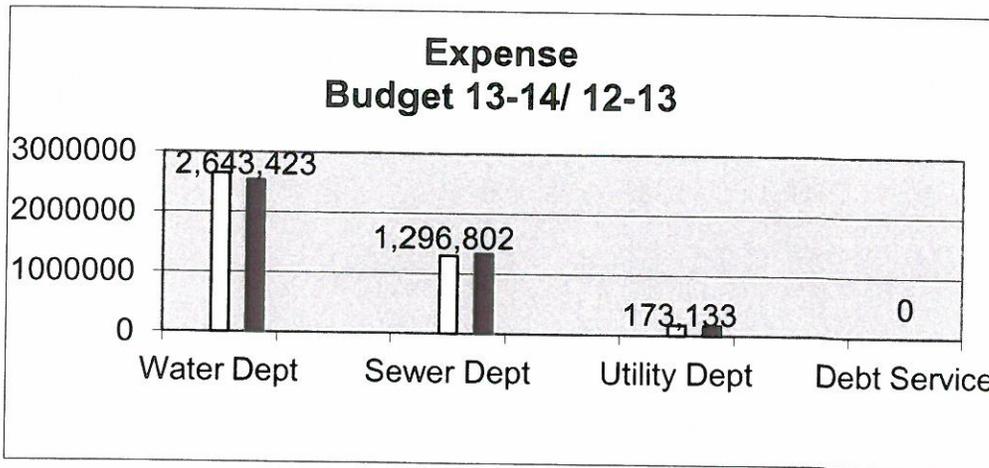
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City of Katy, Texas
 Budget 2013-2014
 Enterprise Fund: Revenue
 Comparison Analysis

	Budget 13-14	Budget 12-13	Var	Var %
<u>Revenue Summary</u>				
Service Revenue	\$ 4,071,958	\$ 4,001,155	\$ 70,803	1.74%
Interest Earned	\$ 5,400	\$ 6,375	\$ (975)	-18.06%
Other Revenue	\$ 36,000	\$ 36,000	\$ -	0.00%
	<u>\$ 4,113,358</u>	<u>\$ 4,043,530</u>	<u>\$ 69,828</u>	<u>2%</u>

City of Katy, Texas
 Budget 2013-2014
 Enterprise Fund: Expenses
 Comparison Analysis

Expense Summary	Budget 13-14	Budget 12-13	Var	Var %
Water Dept	2,643,423	2,539,909	103,514	4%
Sewer Dept	1,296,802	1,335,545	(38,743)	-3%
Utility Dept	173,133	168,076	5,057	3%
Debt Service	0	0	-	0%
	<u>4,113,358</u>	<u>4,043,530</u>	<u>69,828</u>	<u>2%</u>



2013-2014

	Budget 13-14	Budget 12-13	Var	Variance %
Expenditures				
Enterprise				
Water Dept				
Personnel	367,412	350,667	16,745	5%
Supplies	119,800	119,000	800	1%
Contractual	2,070,459	2,025,515	44,944	2%
Maintenance	38,627	36,727	1,900	5%
Capital Outlay	47,125	8,000	39,125	489%
	<u>2,643,423</u>	<u>2,539,909</u>	<u>103,514</u>	<u>4.1%</u>
Sewer Dept.				
Personnel	350,961	295,032	55,929	16%
Supplies	128,100	122,420	5,680	4%
Contractual	723,991	792,543	(68,552)	-9%
Maintenance	25,750	33,550	(7,800)	-30%
Capital Outlay	68,000	92,000	(24,000)	-35%
	<u>1,296,802</u>	<u>1,335,545</u>	<u>(38,743)</u>	<u>-3.0%</u>
Utility Dept				
Personnel	78,883	76,026	2,857	4%
Supplies	8,300	8,300	-	0%
Contractual	75,450	73,450	2,000	3%
Maintenance	7,500	7,300	200	3%
Capital Outlay	3,000	3,000	-	0%
	<u>173,133</u>	<u>168,076</u>	<u>5,057</u>	<u>2.9%</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	4,113,358	4,043,530	69,828	2%

City Of Katy

Budget Listing 2013-2014 Year

05-Enterprise Fund
Financial Summary

Budget

Revenue Summary

Service Revenue	4,071,958
Interest Earned	5,400
Other Revenue	<u>36,000</u>
Total Revenue	4,113,358

Expenditure Summary

Water Department	2,643,423
Sewer Department	1,296,802
Utility Department	173,133
Debt Service	<u>0</u>
Total Expenditures	4,113,358

Revenue over (under) Expenditures	0
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City Of Katy

Budget Listing 2013-2014 Year

13-14 Debt Service Fund
Financial Summary

Budget

Revenue Summary

Tax	1,973,919
Interest Earned	600
Total Revenue	<u>1,974,519</u>

Expenditure Summary

Bond Principal	1,365,000
Bond Interest	279,050
Fiscal Agent Fees	7,500
TIRZ Transfer out	276,888
Total Expenditures	<u>1,928,438</u>

Revenue over (under) Expenditures	46,081
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City Of Katy

Budget Listing 2013-2014 Year

13-14 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	\$ 1,620,000	March-01	240,000
				March-01	29,587
				September-01	25,087
				Total	294,674
P.I. Bonds/2008	2023	\$ 7,500,000	\$ 5,550,000	March-01	450,000
				March-01	96,247
				September-01	88,653
				Total	634,900
P.I. Bonds/2011	2016	\$ 6,000,000	\$ 2,125,000	March-01	675,000
				March-01	23,112
				September-01	16,363
				Total	714,475
<u>Administrative Fees</u>					7,500
Total Debt Service:					1,651,549