

Lift Stations

Presently the City operates 11 sanitary sewer lift stations, not including the 2 located within the wastewater treatment plant sites. Private lift stations also exist within the City and serve areas that are not currently served by public gravity sewers. Public lift station general locations and capacities are shown below. The capacities shown are firm capacities with one pump out of service.

Existing Lift Station Capacities			
LS #	Lift Station Name	Firm Capacity ¹ (gpm)	LUE Equiv ² Capacity
-	North WWTP	4500	7645
-	South WWTP	4475	7603
1	Northstar	250	425
2	Sherwood	380	646
3	Hunterwood	175	297
4	Hufsmith	350	595
5	Tomball Hills	225	382
6	Persimmon	108	183
7	Jergens Park	36	61
8	Mattheson Park	125	212
9	FM 2920 & Park Rd	340	578
10	Hicks	50-150	
11	School	200-300	
	(1) Lift station capacity with largest pump out-of-service		
	(2) Based on 211.9 gpd per LUE		

Collection System

The City's collection system is comprised of approximately 80 miles of gravity sewers and force mains ranging in size from 4-inch to 36-inch diameter. City of Tomball topography requires some isolated collection systems to pump by Lift Station before continuing as gravity lines.

The Wastewater Treatment Plants and sanitary sewer collection system are shown in the **Tomball Master Plan Sanitary Sewer System Exhibit**.



Historical Wastewater Flows

City of Tomball historical data was used to develop existing and projected requirements. As a Texas Pollutant Discharge Elimination System permit holder the City submits water quality discharge-monitoring reports (DMRs) to the TCEQ.

The following table quantifies DMR reported flows for the previous five years.

Historical Wastewater Treatment Plant Flows					
	2008	2009	2010	2011	2012
North Wastewater Treatment Plant					
Annual Flow (MG)	231.0	216.1	195.3	177.4	203.3
Average Daily Flow (MGD)	0.633	0.592	0.535	0.486	0.557
Plant Capacity (MGD)	1.500	1.500	1.500	1.500	1.500
% of Total Plant Capacity Used	42.2%	39.5%	35.7%	32.4%	37.1%
South Wastewater Treatment Plant					
Annual Flow (MG)	305.1	290.5	276.7	292.4	346.8
Average Daily Flow (MGD)	0.836	0.796	0.758	0.801	0.950
Plant Capacity (MGD)	1.500	1.500	1.500	1.500	1.500
% of Total Plant Capacity Used	55.7%	53.1%	50.5%	53.4%	63.3%
Total Average Daily Flow (MGD)	1.469	1.388	1.293	1.287	1.507
Average Daily Flow per LUE (gpd)					
LUE	6472	6515	6540	6593	6654
Total Water Demand	227.0	213.0	197.7	195.2	226.5
Annual Water Demand (MG)	774.19	790.40	709.13	922.72	823.20
Average Daily Demand (MGD)	2.121	2.165	1.943	2.528	2.255
% of Wastewater Treated vs Water Pumped	69.3%	64.1%	66.6%	50.9%	66.8%

For the purposes of this report, one Equivalent Single Family Connection (ESFC) equals one Living Unit Equivalent (LUE). For Years 2008 to 2012 the average daily flow per ESFC was 211.9 gpd of wastewater treatment.



Wastewater flow was assumed to follow the 5-Year average water production percentages for five categories as follows: single family residential 41.4%, multifamily 11.0%, commercial 44.7%, public municipal 1.1%, and flushed/emergency 1.8%.

State Design Criteria

The TCEQ maintains minimum standards for public wastewater treatment and collections systems. The criteria are contained in Chapter 317 of the TCEQ regulations titled "Design Criteria for Sewerage Systems". The following minimum standards were utilized to determine adequacy of the existing system and to size necessary improvements.

- Estimation of wet weather flows as 400 percent of average day flow rates (collection system).
- The layout of collection lines are placed to provide flexibility toward future land use changes and economic considerations.
- Maximum sewer capacities were calculated for pipes flowing full at not less than 2 feet per second using standard grades on Manning's formula with an assumed "n" factor of 0.013.
- In order to avoid under-designs, which can occur without long range planning, trunk lines sizes were based upon consideration of the size of an area and an allowance for full development. The interim improvements for the study period consider future growth and provide a base system for the ultimate improvements.
- Lift Station design to follow TCEQ Chapter 317 - Design Criteria for Sewerage Systems § 317.3. Lift Stations
- STP design to follow TCEQ Chapter 317 - Design Criteria for Sewerage Systems § 317.4. Wastewater Treatment Facilities
- STP Design flow is defined as the wet weather maximum 30-day average flow. Peak flow is defined as the highest two hour flow expected to be encountered under any operational conditions, including times of high rainfall (generally the two-year, 24-hour storm is assumed - 4.85-inch for City of Tomball) and prolonged periods of wet weather. For new systems, the peak flow to average annual flow ratio is normally in the range between three and five to one, although other peaking factors may be warranted.
- Per TCEQ criteria an STP at 75% of flow capacity requires the design of a plant expansion, and an STP at 90% of flow capacity requires construction to commence on the expansion design.

Adequacy of Existing Wastewater System

Based on the available City of Tomball 2012 data for existing Wastewater System conditions (6,654 conn at 1,507 MGD ADF), both Wastewater Treatment Plants, all Lift Stations, and Sanitary Sewer Collection facilities meet or exceed TCEQ minimum requirements.



Projected Improvements

To determine recommended wastewater system improvements, CLR analyzed historical data, TCEQ criteria, and projected wastewater flow through 2022. The recommended improvements include facilities in both the current City corporate boundary and in the ETJ necessary to serve the projected development area.

Wastewater flow was projected to FY 2022, based on this report's earlier projection of the City of Tomball's annualized growth rate of approximately 1.7%, as shown in the following table. Wastewater Collection Average Daily Flow (ADF) is projected at 1,787 MGD for 7,874 connections for end of FY 2022. Wastewater flow projections based on historical flow per LUE is shown below.

Projected Wastewater Treatment Plant Flows												
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Increase 2012-2022
Projected Averages												
Total Average Daily Flow (MGD)	1,507	1,536	1,562	1,589	1,616	1,643	1,671	1,700	1,728	1,758	1,787	0.280
Case 1: Future LUEs reflect historical LUEs												
LUE	6654	6767	6882	6999	7118	7239	7362	7487	7614	7743	7874	1220
Average Daily Flow per LUE (gpd)	226.5	227.0	227.0	227.0	227.0	227.0	227.0	227.0	227.0	227.0	227.0	
North Wastewater Treatment Plant												
Annual Flow (MG)	203.3	207.2	210.8	214.3	218.0	221.7	225.5	229.3	233.2	237.1	241.1	37.8
Average Daily Flow (MGD)	0.557	0.57	0.58	0.59	0.60	0.61	0.62	0.63	0.64	0.65	0.66	0.10
Plant Capacity (MGD)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
% of Total Plant Capacity Used	37.1%	37.9%	38.5%	39.1%	39.8%	40.5%	41.2%	41.9%	42.6%	43.3%	44.0%	6.9%
South Wastewater Treatment Plant												
Annual Flow (MG)	346.8	353.5	359.5	365.6	371.8	378.1	384.6	391.1	397.7	404.5	411.3	64.6
Average Daily Flow (MGD)	0.950	0.97	0.98	1.00	1.02	1.04	1.05	1.07	1.09	1.11	1.13	0.18
Plant Capacity (MGD)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
% of Total Plant Capacity Used	63.3%	64.6%	65.7%	66.8%	67.9%	69.1%	70.2%	71.4%	72.6%	73.9%	75.1%	11.8%

However, the wastewater plants are normally designed for more flow per connection, as higher use is possible from future connections. Higher use is also possible from existing connections, without additional development (for example, higher occupancies in residences and hotels or changes in use of non-residential properties). The table that follows shows flow projections based on 300 gpd/LUE for existing and new development.



Projected Wastewater Treatment Plant Flows

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Increase 2012-2022
Projected Averages												
Total Average Daily Flow (MGD)	1.507	2.030	2.065	2.100	2.135	2.172	2.209	2.246	2.284	2.323	2.362	0.855
Case 2: Future LUEs at 300 gpd												
LUE	6654	6767	6882	6999	7118	7239	7362	7487	7614	7743	7874	1220
Average Daily Flow per LUE (gpd)	226.5	300.0	300.0	300.0	300.0	300.0	300.0	300.0	300.0	300.0	300.0	
North Wastewater Treatment Plant												
Annual Flow (MG)	203.3	273.9	278.5	283.3	288.1	293.0	298.0	303.0	308.2	313.4	318.7	115.4
Average Daily Flow (MGD)	0.557	0.75	0.76	0.78	0.79	0.80	0.82	0.83	0.84	0.86	0.87	0.32
Plant Capacity (MGD)	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	
% of Total Plant Capacity Used	37.1%	50.0%	50.9%	51.7%	52.6%	53.5%	54.4%	55.3%	56.3%	57.2%	58.2%	21.1%
South Wastewater Treatment Plant												
Annual Flow (MG)	346.8	467.2	475.1	483.2	491.4	499.7	508.2	516.9	525.6	534.5	543.6	196.8
Average Daily Flow (MGD)	0.950	1.28	1.30	1.32	1.35	1.37	1.39	1.42	1.44	1.46	1.49	0.54
Plant Capacity (MGD)	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	
% of Total Plant Capacity Used	63.3%	85.3%	86.8%	88.3%	89.8%	91.3%	92.8%	94.4%	96.0%	97.6%	99.3%	36.0%

When both existing Wastewater Treatment Plants are evaluated against TCEQ minimum requirements for both 2022 Projected Wastewater System conditions (7,874 connections at 1.787 MGD and 2.362 MGD), facilities meet or exceed TCEQ minimum requirements.

The South Wastewater Treatment Plant is expected to exceed 75% of flow capacity (1.125 MGD) during the ten year period, requiring the design of a plant expansion in accordance with TCEQ regulations. The TCEQ requires that facilities begin engineering and financial plans once flows reach 75% of a facility and require construction to begin once flows reach 90%.

For this reason, included in the Master Infrastructure Plan is a 0.5 MGD expansion. With contingencies, engineering, and surveying, the total Wastewater Treatment Plant expansion cost estimate amounts to \$4.20M. Since the expected new development from 2012 to 2022 is not expected to use this capacity, this cost is not included in the maximum impact fee calculation.



Projected development may also overload existing lift stations. Individual lift station demand vs capacity will have to be monitored to determine when pump or wet well upgrades are needed or required. Three new lift stations are included in the Capital Improvement Plan (CIP) cost estimate table for wastewater collection lines.

To meet projected needs, the City will require additional sanitary sewer collection lines to serve developing areas. The following table provides a summary of the projected wastewater collection system demands, for end of FY 2022 with estimated loads distributed utilizing land use and density projections. The 15.7 mile total of additions represents a 19.7% increase in the wastewater collection network. Estimated future wastewater collection system costs in 2013 dollars, amount to \$13.5M.

Sanitary Sewer Unit Cost Data used to calculate the 10-year Wastewater Collection System CIP costs can be found in APPENDIX C. Costs do not include allowances for private crossings (RR or pipeline), legal or fiscal costs, or right of way acquisition costs.



Future Wastewater Collection System Projects, 2012 to 2022

Project No.	Description	Priority (1)	Quantity	Units	Unit Cost (2)	Total Cost
1	18-inch Gravity Sanitary Sewer along Zon Road from Neal Street to Cabotway Road	1	2,600	LF	\$222.00	\$577,200.00
2	18-inch Gravity Sanitary Sewer along E. Hufsmith Road from existing 36-inch line to Zon Road	2	3,900	LF	\$222.00	\$865,800.00
3	12-inch Gravity Sanitary Sewer along F.M. 2978 from north of F.M. 2920 to Dement Road	2	1,400	LF	\$142.00	\$198,800.00
4	12-inch Gravity Sanitary Sewer along F.M. 2978 north of Dement Road	2	3,600	LF	\$142.00	\$511,200.00
5	8-inch Gravity Sanitary Sewer along Liberty Lane from Hicks	2	2,000	LF	\$92.00	\$184,000.00
6	18-inch Gravity Sanitary Sewer along S. Persimmon Street from Agg Road to Holdertieff Road	3	5,600	LF	\$222.00	\$1,243,200.00
7	12-inch Gravity Sanitary Sewer along S. Persimmon Street north of Agg Road	3	3,600	LF	\$142.00	\$511,200.00
8	12-inch Gravity Sanitary Sewer along S. Pitchford Road and Agg Road to S. Persimmon Street	3	4,700	LF	\$142.00	\$667,400.00
9	18-inch Gravity Sanitary Sewer along Calvert Road and Alice Road from F.M. 2920 to SH 249	3	8,100	LF	\$222.00	\$1,798,200.00
10	15-inch Gravity Sanitary Sewer along Zon Road and E. Hufsmith Road from Cabotway Road to Standlind Rd	3	2,600	LF	\$182.00	\$473,200.00
11	8-inch Gravity Sanitary Sewer along Ulrich Road	3	3,500	LF	\$92.00	\$322,000.00
12	6-inch Force Main along Ulrich Road	3	3,600	LF	\$62.00	\$223,200.00
13	Lift Station at the end of Ulrich Road (Design Flow = 375 gpm)	3	1	LS	\$400,000.00	\$400,000.00
14	8-inch Gravity Sanitary Sewer along Agg Road east of Mulberry Street	3	1,300	LF	\$92.00	\$119,600.00
15	12-inch Gravity Sanitary Sewer along E. Hufsmith Road from Standlind Road across F.M. 2978	4	1,600	LF	\$142.00	\$227,200.00
16	10-inch Gravity Sanitary Sewer along Quinn Road	4	4,000	LF	\$112.00	\$448,000.00
17	6-inch Force Main along Quinn Road	4	4,200	LF	\$62.00	\$260,400.00
18	Lift Station at the end of Quinn Road (Design Flow = 430 gpm)	4	1	LS	\$400,000.00	\$400,000.00
19	10-inch Gravity Sanitary Sewer along the Future Medical Complex Drive west of Cherry Street	4	1,800	LF	\$112.00	\$201,600.00
20	8-inch Gravity Sanitary Sewer along the Future Medical Complex Drive west of School Street	4	1,100	LF	\$92.00	\$101,200.00
21	8-inch Gravity Sanitary Sewer along the Future Michel Road extension east of Commercial Park Drive	4	1,200	LF	\$92.00	\$110,400.00
22	18-inch Gravity Sanitary Sewer along Park Road from FM 2920 to Brown Road	4	4,500	LF	\$222.00	\$999,000.00
23	15-inch Gravity Sanitary Sewer along Brown Road from Park Road to Orchard Grove Drive	4	5,200	LF	\$182.00	\$946,400.00
24	8-inch Force Main along Brown Road from Orchard Drive to Park Road	4	5,200	LF	\$72.00	\$374,400.00
25	Lift Station at Brown Road and Orchard Grove Drive (Design Flow = 1,000 gpm)	4	1	LS	\$550,000.00	\$550,000.00
26	8-inch Gravity Sanitary Sewer along Rudolph Road north of E. Hufsmith Road	4	1,200	LF	\$92.00	\$110,400.00
27	8-inch Gravity Sanitary Sewer along Rudolph Road south of Zon Road	5	2,400	LF	\$92.00	\$220,800.00
28	10-inch Gravity Sanitary Sewer along the Future Med Complex east of Hufsmith-Kotrville Road	5	2,200	LF	\$112.00	\$246,400.00
29	8-inch Tomball Cemetery Rd north of FM 2920	6	1,000	LF	\$92.00	\$92,000.00
30	10-inch Gravity Sanitary Sewer along Spell Road from S Persimmon to FM 2978	6	1,000	LF	\$112.00	\$112,000.00
(1) Priority Rating of 1 is highest priority and 5 is lowest priority			83,100	Construction Total		\$13,495,200.00
(2) Unit Price for Gravity Sanitary Sewer Includes Manholes						



APPENDIX E

TCEQ Inspection Reports



09

Protecting Texas by Reducing and Preventing Pollution

Re: Compliance Evaluation Investigation at:
City of Tomball North Wastewater Treatment Plant
615 East Huffsmith, Harris County, Texas
TCEQ ID No.: WQ0010616001, EPA ID No.: TX0022381

On February 17, 2015, Ms. Christi Torres of the Texas Commission on Environmental Quality (TCEQ) Houston Region Office conducted an investigation of the above-referenced facility to evaluate compliance with applicable requirements for water quality. No violations are being alleged as a result of the investigation; however, please see the enclosed Area of Concern and Additional Issues.

Sincerely,

B. J.

BSS/CHT/ci

TCEQ Region 12 • 5425 Polk St., Ste. H • Houston, Texas 77023-1452 • 713-767-3500 • Fax 713-767-3520



Summary of Investigation Findings

CITY OF TOMBALL NORTH WASTEWATER TREATMENT PLANT 615 E HUFSMITH RD TOMBALL, HARRIS COUNTY, TX 77375	Investigation # 1227718 Investigation Date: 02/17/2015
Additional ID(s): TX0022381 WQ0010616001	

AREA OF CONCERN

Track No: 566461

30 TAC Chapter 305.125(5)

Alleged Violation:

Investigation: 1227718

Comment Date: 04/07/2015

Failed to test the reduced-pressure principal backflow prevention assembly (RPBA) annually. Specifically, it was determined the RPBA had not been tested in the past year.

Recommended Corrective Action: Each RPBA must be tested annually. Submit a passing test certificate for the RPBA.

Resolution: On February 25, 2015, documentation was submitted indicating the alleged violation has been resolved.

ADDITIONAL ISSUES

Description

Have unauthorized discharges occurred at the plant or in the collection system since the last CCI?

Is the regulated entity compliant with the self-monitored effluent limitations?

Additional Comments

There has been one unauthorized discharge reported in the past 18 months which was due to a grease blockage. See attached bypass report.

One effluent violation was reported in the past 12 months which was an exceedance of the daily average and daily max of total copper in December 2014. See attached ISIS data.



TCEQ EXIT INTERVIEW FORM: Potential Violations and/or Records Requested				
Regulated Entity/Site Name	City of Tomball - North			
Investigation Type	CCIT	Contact Made In-House (Y/N)	Y	TCEQ Add. ID No. RN No. (optional)
Regulated Entity Contact	Glen Williams			WR 0010616-001
Title	WWTB Supervisor			Comprehensive Compliance Investigation 281-255-6154 Date Contacted 2/17/15 Date Faxed

NOTICE: The information provided in this form is intended to provide clarity to issues that have arisen during the investigation process between the TCEQ and the regulated entity named above and does not represent final TCEQ findings related to violations. Any potential or alleged violations discovered after the date on this form will be communicated by telephone to the regulated entity representative prior to the issuance of a notice of violation or enforcement. Conclusions drawn from this investigation, including additional violations or potential violations discovered (if any) during the course of this investigation, will be documented in a final investigation report.

Issue		For Records Request: identify the necessary records, the company contact and date due to the agency. For Alleged and Potential Violation issues: include the rule in question with the clearly described potential problem. Other type of issues: fully describe.	
No.	Type ¹	Rule Citation (if known)	Description of Issue
1.	0		One unauthorized discharge documented.
2.	0		One self reported violation on DMR - Dec 2014

¹Issue Type Can Be One or More of: AV (Alleged Violation), PV (Potential Violation), O (Other), or RR (Records Request)

Did the TCEQ document the regulated entity named above operating without proper authorization?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Did the investigator advise the regulated entity representative that continued operation is not authorized?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Document Acknowledgment. Signature on this document establishes only that the regulated entity (company) representative received a copy of this document and associated continuation pages on the date noted. If contact was made by telephone, document will be faxed to regulated entity; therefore, signature not required.

Investigator Name (Signed & Printed)	Date	Regulated Entity Representative Name (Signed & Printed)	Date
Christi H Torres	2/17/15	Glen Williams	2-17-15

If you have questions about any information on this form, please contact your local TCEQ Regional Office. Individuals are entitled to request and review their personal information that the agency gathers on its forms. They may also have any errors in their information corrected. To review such information, call 512-239-3282.



TCEQ EXIT INTERVIEW FORM: Potential Violations and/or Records Requested

Regulated Entity/Site Name	City of Tomball - North			TCEQ Add. ID No. RN No. (optional)	WQ 0010616-001
Investigation Type	CCIT	Contact Made In-House (Y/N)	Y	Purpose of Investigation	Comprehensive Compliance Investigation
Regulated Entity Contact	Glen Williams			Telephone No.	281-255-6544 Date Contacted 2/17/15
Title	WWTP Supervisor			Fax No.	Date Faxed

NOTICE: The information provided in this form is intended to provide clarity to issues that have arisen during the investigation process between the TCEQ and the regulated entity named above and does not represent final TCEQ findings related to violations. Any potential or alleged violations discovered after the date on this form will be communicated by telephone to the regulated entity representative prior to the issuance of a notice of violation or enforcement. Conclusions drawn from this investigation, including additional violations or potential violations discovered (if any) during the course of this investigation, will be documented in a final investigation report.

Issue		For Records Request: identify the necessary records, the company contact and date due to the agency. For Alleged and Potential Violation issues: include the rule in question with the clearly described potential problem. Other type of issues: fully describe.
No.	Type ¹	Description of Issue
1.	0	One unauthorized discharge documented.
2.	0	One self reported violation on DMR-Dec 2014

¹Issue Type Can Be One or More of: AV (Alleged Violation), PV (Potential Violation), O (Other), or RR (Records Request)

Did the TCEQ document the regulated entity named above operating without proper authorization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Did the investigator advise the regulated entity representative that continued operation is not authorized?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Document Acknowledgment. Signature on this document establishes only that the regulated entity (company) representative received a copy of this document and associated continuation pages on the date noted. If contact was made by telephone, document will be faxed to regulated entity; therefore, signature not required.

Investigator Name (Signed & Printed)	Date	Regulated Entity Representative Name (Signed & Printed)	Date
Christi H. Torres	2/17/15	Glen Williams	2-17-15

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Bryan W. Shaw, Ph.D., P.E., *Chairman*
Toby Baker, *Commissioner*
Zak Covar, *Commissioner*
Richard A. Hyde, P.E., *Executive Director*



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

April 17, 2015

The Honorable Gretchen Fagan
Mayor of Tomball
501 James Street
Tomball, Texas 77375

Re: Compliance Evaluation Investigation at:
City of Tomball South Wastewater Treatment Plant
12411 Holderrieth, Harris County, Texas
TCEQ ID No.: WQ0010616002, EPA ID No.: TX0117595

Dear Mayor Fagan:

On February 17, 2015, Ms. Christi Torres of the Texas Commission on Environmental Quality (TCEQ) Houston Region Office conducted an investigation of the above-referenced facility to evaluate compliance with applicable requirements for water quality. No violations are being alleged as a result of the investigation; however, please see the enclosed Areas of Concern and Additional Issue.

The TCEQ appreciates your assistance in this matter and your compliance efforts to ensure protection of the State's environment. If you or members of your staff have any questions regarding these matters, please feel free to contact Ms. Christi Torres in the Houston Region Office at phone number 713-767-3774.

Sincerely,

A handwritten signature in black ink, appearing to read "BSS", is written over a horizontal line.

Barbara Sullivan
Team Leader
Water Quality Management
Region 12 Houston

BSS/CHT/ci

Enclosure: Summary of Investigation Findings



Summary of Investigation Findings

CITY OF TOMBALL SOUTH WWTP	Investigation # 1227708
HARRIS COUNTY,	Investigation Date: 02/17/2015
Additional ID(s): WQ0010616002 TX0117595	

AREA OF CONCERN

Track No: 566462

30 TAC Chapter 305.125(1)

PERMIT WQ0010616002, Monitoring and Reporting Require, No. 5
Monitoring and Reporting Requirements, No. 5, pg. 6

Alleged Violation:

Investigation: 1227708

Comment Date: 04/16/2015

Failed to ensure flow measurement accuracy. Specifically, the flow measurement accuracy check performed during the investigation revealed a staff gauge reading of 3.52 inches (0.7589 MGD) and a flow meter reading of 0.841 MGD.

Recommended Corrective Action: The flow meter shall be accurately calibrated by a trained person at plant start-up and as often thereafter as necessary to ensure accuracy, but not less often than annually. Submit documentation indicating that the flow meter has been accurately calibrated.

Resolution: On March 2, 2015, documentation was submitted indicating the alleged violation has been resolved.

Track No: 566463

30 TAC Chapter 319.1

Alleged Violation:

Investigation: 1227708

Comment Date: 04/14/2015

Failed to accurately complete the discharge monitoring reports (DMRs). Specifically, total chlorine residual for September 2014 was reported incorrectly as 2.56 mg/L. The correct value was 2.33 mg/L.

Recommended Corrective Action: All effluent data must be accurately reported on all DMRs. Correct and resubmit the DMRs for September 2014 to the Region 12 Office and the Enforcement Division (MC 224).

Resolution: On February 18, 2015, documentation was submitted indicating the alleged violation has been resolved.

Track No: 566464

30 TAC Chapter 305.125(5)

Alleged Violation:

Investigation: 1227708

Comment Date: 04/07/2015

Failed to maintain the required number of operational blowers. Specifically, the facility has two blowers located on-site with only one needed to provide adequate air to the oxidation ditch. Although, a back-up blower is located on-site it was not working at the time of the inspection.

Recommended Corrective Action: The blowers shall be designed so that the maximum design air requirements can be met with the largest single unit out of service. Submit documentation indicating that the back-up blower has been repaired or replaced.



Resolution: On March 2, 2015, documentation was submitted indicating the alleged violation has been resolved.

ADDITIONAL ISSUES

Description

Is the regulated entity compliant with the self-monitored effluent limitations?

Additional Comments

Two effluent violations were reported in the past 12 months. An E. coli violation of 317 CFU/100mL that exceeded the daily max of 200 CFU/100mL in December 2014 and an ammonia nitrogen violation of 9.21 mg/L which exceeded the daily max of 7 mg/L in April 2014 were the violations reported.



TCEQ EXIT INTERVIEW FORM: Potential Violations and/or Records Requested

Regulated Entity/Site Name	City of Tomball - South			TCEQ Add. ID No.	WQ 0010616-002
Investigation Type	CCI	Contact Made In-House (Y/N)	Y	Purpose of Investigation	Comprehensive Compliance Investigation
Regulated Entity Contact	Celia Williams			Telephone No.	281-255-6518
Title	WWTP Supervisor			Date Contacted	2/17/15
				Date Faxed	

NOTICE: The information provided in this form is intended to provide clarity to issues that have arisen during the investigation process between the TCEQ and the regulated entity named above and does not represent final TCEQ findings related to violations. Any potential or alleged violations discovered after the date on this form will be communicated by telephone to the regulated entity representative prior to the issuance of a notice of violation or enforcement. Conclusions drawn from this investigation, including additional violations or potential violations discovered (if any) during the course of this investigation, will be documented in a final investigation report.

Issue		For Records Request: identify the necessary records, the company contact and date due to the agency. For Alleged and Potential Violation issues: include the rule in question with the clearly described potential problem. Other type of issues: fully describe.	
No.	Type ¹	Rule Citation (if known)	Description of Issue
1.	AV		Failure to have a back up blower
2.	AV		Failure to have flow meter w/in 10% error. status quo 3.35 in
3.	AV		Failure to submit correct DMK. Cl ₂ - 2.33 Sept 2014
4.	O		Two self reported violations on DMK April 2014 & Dec 2012

Issue Type Can Be One or More of: AV (Alleged Violation), PV (Potential Violation), O (Other), or RR (Records Request)

Did the TCEQ document the regulated entity named above operating without proper authorization? ☐ Yes ☒ No

Did the investigator advise the regulated entity representative that continued operation is not authorized? ☐ Yes ☒ No

Document Acknowledgment. Signature on this document establishes only that the regulated entity (company) representative received a copy of this document and associated continuation pages on the date noted. If contact was made by telephone, document will be faxed to regulated entity; therefore, signature not required.

Investigator Name (Signed & Printed)	Date	Regulated Entity Representative Name (Signed & Printed)	Date
Christina Torres	2/17/15	Celia Williams	2-17-15

If you have questions about any information on this form, please contact your local TCEQ Regional Office. Individuals are entitled to request and review their personal information that the agency gathers on its forms. They may also have any errors in their information corrected. To review such information, call 512-239-3282.



Bryan W. Shaw, Ph.D., P.E., *Chairman*
Toby Baker, *Commissioner*
Jon Niermann, *Commissioner*
Richard A. Hyde, P.E., *Executive Director*



COPY

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

December 8, 2015

CERTIFIED MAIL #7013 3020 0000 9763 1574
RETURN RECEIPT REQUESTED

The Honorable Gretchen Fagan, Mayor
City of Tomball
501 James St.
Tomball, Texas 77375-4623

Re: Notice of Violation for the Comprehensive Compliance Investigation at:
City of Tomball, 802 South Pine St., Tomball, Harris County, Texas
Regulated Entity No.: 101226694, TCEQ ID No.: 1010026, Investigation No.: 1287738

Dear Mayor Fagan:

On November 4, 2015 through November 20, 2015, Ms. Sharon Salinas of the Texas Commission on Environmental Quality (TCEQ) Houston Region Office conducted an investigation of the above-referenced regulated entity to evaluate compliance with applicable requirements for Public Water Supply. Enclosed is a summary which lists the investigation findings. During the investigation, a certain outstanding alleged violation was identified for which compliance documentation is required. Please submit to this office by March 18, 2016, a written description of corrective action taken and the required documentation demonstrating that compliance has been achieved for the outstanding alleged violation.

In the listing of the alleged violation, we have cited applicable requirements, including TCEQ rules. Please note that both the rules themselves and the agency brochure entitled *Obtaining TCEQ Rules* (GI 032) are located on our agency website at <http://www.tceq.texas.gov> for your reference. If you would like a hard copy of this brochure mailed to you, you may call and request one from either the Houston Region Office at (713) 767-3650 or the Central Office Publications Ordering Team at (512) 239-0028.

The TCEQ appreciates your assistance in this matter. Please note that the Legislature has granted TCEQ enforcement powers which we may exercise to ensure compliance with environmental regulatory requirements. We anticipate that you will resolve the alleged violation as required in order to protect the State's environment. If you have additional information that we are unaware of, you have the opportunity to contest the violation documented in this notice. Should you choose to do so, you must notify the Houston Region Office within 10 days from the date of this letter. At that time, PWS Team Leader Ms. Julia Thorp, will schedule a violation review meeting to be conducted *within 21 days from the date of this letter*. However, please be advised that if you decide to participate in the violation review process, the TCEQ may still require you to adhere to the compliance schedule included in the attached Summary of Investigation Findings until an official decision is made regarding the status of the contested violation.



Ms. Gretchen Fagan, Mayor
December 8, 2015
Page 2

If you or members of your staff have any questions, please feel free to contact Ms. Sharon Salinas in the Houston Region Office at (713) 767-3650.

Sincerely,



Julia Thorp, Team Leader
Public Water Supply
Houston Region Office

JT/SJS

cc: Harris County Public Health and Environmental Services
John Escamilla, Director of Public Works, 501 James St., Tomball, Texas 77375-4623

Enclosure: Summary of Investigation Findings



Summary of Investigation Findings

CITY OF TOMBALL

501 N ELM ST

TOMBALL, HARRIS COUNTY, TX 77375

Investigation #

1287738
Investigation Date: 11/04/2015

Additional ID(s): 1010026

OUTSTANDING ALLEGED VIOLATION(S) ASSOCIATED TO A NOTICE OF VIOLATION

Track No: 589847 Compliance Due Date: 03/18/2016

30 TAC Chapter 290.42(e)(4)(C)

Alleged Violation:

Investigation: 1287738

Comment Date: 12/07/2015

Disinfection

Failure to provide adequate ventilation, which includes both high level and floor level screened vents, shall be provided for all enclosures in which gas chlorine is being stored or fed. Enclosures containing more than one operating 150-pound cylinder of chlorine shall also provide forced air ventilation which includes: screened and louvered floor level and high level vents; a fan which is located at and draws air in through the top vent and discharges to the outside atmosphere through the floor level vent; and a fan switch located outside the enclosure. Alternately, systems may install negative pressure ventilation as long as the facilities also have gas containment and treatment as prescribed by the current International Fire Code (IFC).

At the time of the investigation, it was found that Plant 1 on South Street did not have proper forced air ventilation and did not have a fan switch located outside the enclosure where the chlorine gas was being fed into the distribution system. It was also found that Plant 2 on Baker Street did not have proper forced air ventilation where chlorine gas was being fed into the distribution system. And it was also found that Plant 3 on FM 2920 did not have proper forced air ventilation where chlorine gas was being fed into the distribution system.

Recommended Corrective Action: Submit a photo, work order or invoice to show that a fan switch located outside the enclosure has been installed at Plant 1 and that adequate ventilation has been provided at Plant 1, Plant 2 and Plant 3.



TCEQ EXIT INTERVIEW FORM: Potential Violations and/or Records Requested

Regulated Entity/Site Name	CITY OF DUMBALL		TCEQ Add. ID No. RN No. (optional)	1010020
Investigation Type	Contact Made In-House (Y/N)	Purpose of Investigation	CCI	
Regulated Entity Contact	JOHN ESCAMILLA	Telephone No.	(281) 290-1427	Date Contacted
Title	UTILITIES SUPERINTENDENT	Fax No.		Date Faxed

NOTICE: The information provided in this form is intended to provide clarity to issues that have arisen during the investigation process between the TCEQ and the regulated entity named above and does not represent final TCEQ findings related to violations. Any potential or alleged violations discovered after the date on this form will be communicated by telephone to the regulated entity representative prior to the issuance of a notice of violation or enforcement. Conclusions drawn from this investigation, including additional violations or potential violations discovered (if any) during the course of this investigation, will be documented in a final investigation report.

Issue		For Records Request: Identify the necessary records, the company contact and date due to the agency. For Alleged and Potential Violation issues: include the rule in question with the clearly described potential problem. Other type of issues: fully describe.	
No.	Type ¹	Rule Citation (if known)	Description of Issue
1	AV	290.42(e)(4)(C)	NEED FORCED AIR VENTILATION AT S. PINE PLANT
2	AV	290.42(e)(4)(C)	NEED FORCED AIR VENTILATION AT IM 2920 PLANT
3	AV	290.42(e)(4)(C)	ALSO UNKNOWN AS #5 3 #6 PLANT NEED FORCED AIR VENTILATION AT BAKER ST. PLANT

¹Issue Type Can Be One or More of: AV (Alleged Violation), PV (Potential Violation), O (Other), or RR (Records Request)

Did the TCEQ document the regulated entity named above operating without proper authorization?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Did the investigator advise the regulated entity representative that continued operation is not authorized?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Document Acknowledgment. Signature on this document establishes only that the regulated entity (company) representative received a copy of this document and associated continuation pages on the date noted. If contact was made by telephone, document will be faxed to regulated entity; therefore, signature not required.

Investigator Name (Signed & Printed)	Date	Regulated Entity Representative Name (Signed & Printed)	Date
John Escamilla	11/20/2015	John Escamilla	11-20-15

If you have questions about any information on this form, please contact your local TCEQ Regional Office.

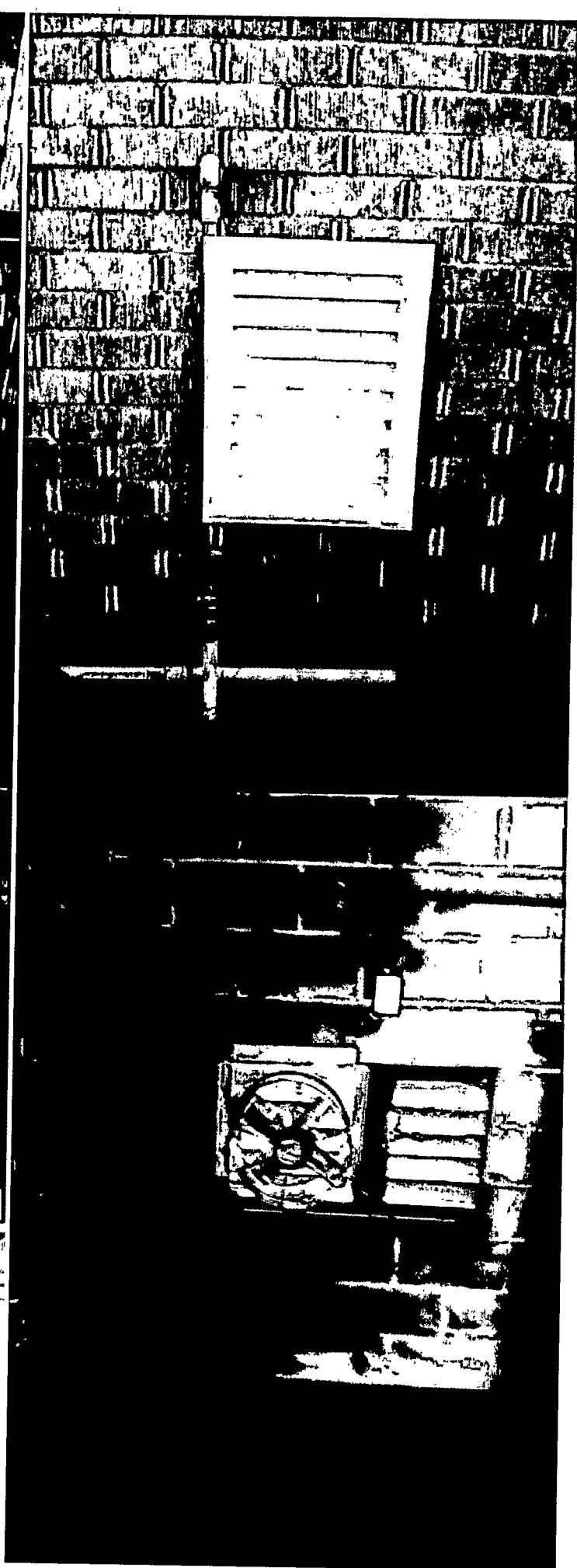
Individuals are entitled to request and review their personal information that the agency gathers on its forms. They may also have any errors in their information corrected. To review such information, call 512-239-3282.

White Copy: Regulated Entity Representative Yellow Copy: TCEQ TCEQ-20085 (Rev. 6/07)

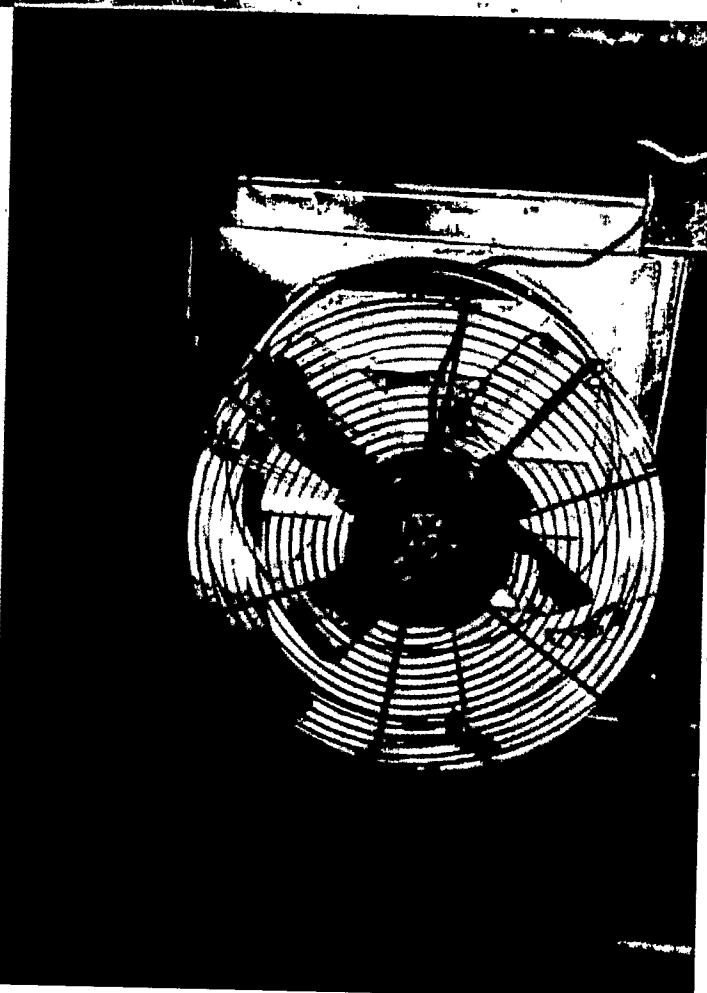
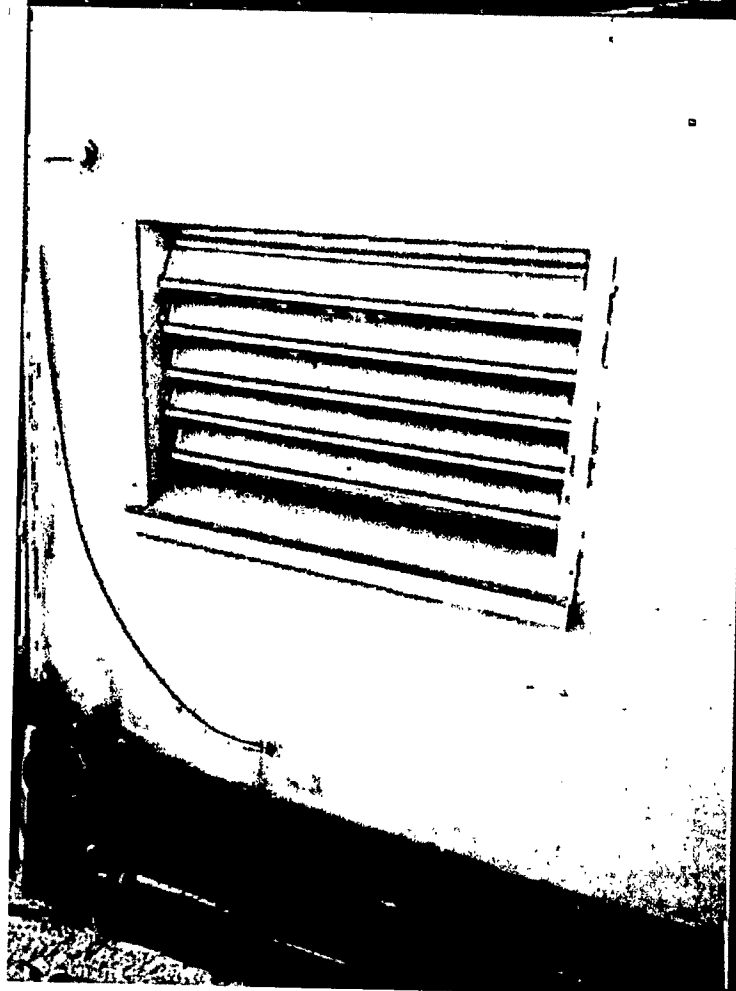
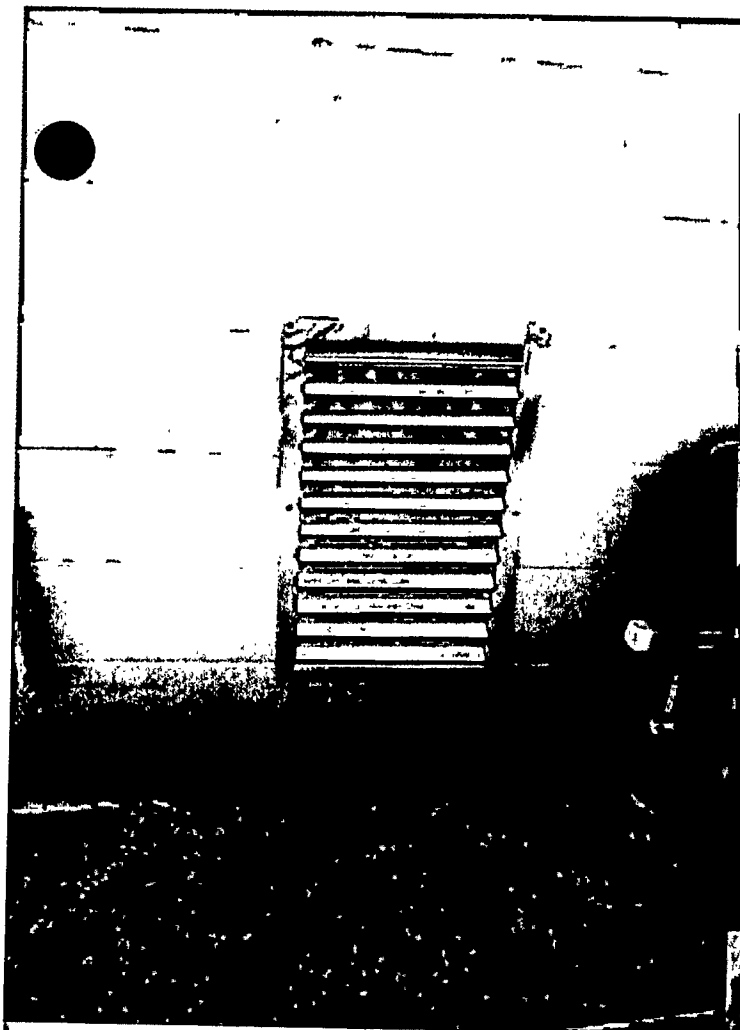
Charon Salinas (R) Texas Technicians



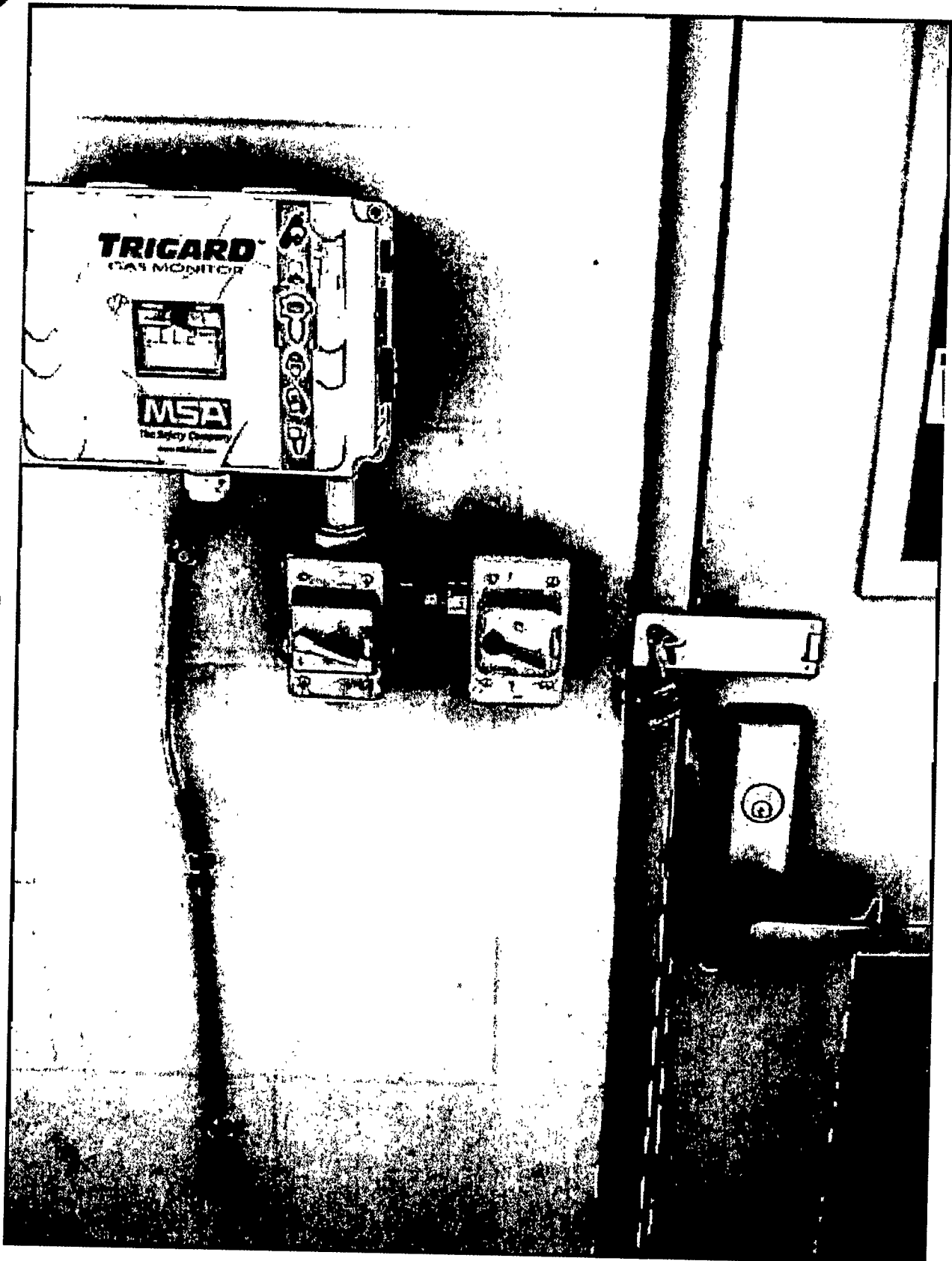














APPENDIX F

Existing System Information



List of Utility's Certified Water and Sewer Operators

Name	Wastewater		Groundwater	
	Class	License Number	Class	License Number
Danny Hitchcock	B	WW0036832	B	WG0011995
John Escamilla	B	WW0036826	B	WG0011999
Randy Warren	B	WW0040428	B	WG0011998
Dewayne Osgood	B	WW0038642	B	WG0011765
William Goff	B	WW0039435	B	WG0011524
Carl Singleton	B	WW0040055	C	WG0010018
Timothy Negrete	C	WW0035872	C	WG0011092
Justin Pruitt	C	WW0039103	C	WG0011527
Tracy Walton	B	WW0038644	B	WG0012363
Robert Sindlinger	B	WW0038643	B	WG0011997
Bradley Janisch	B	WW0042975	B	WG0013015
Cody Palmer	C	WW0040503	C	WG0012075
Tom Borcky-Noblet	C	WW0040486	C	WG0012174
Alan Martin	C	WW0041940	C	WG0013016
Glen Williams	A	WW0017401	B	WG0008337
Justin Stancil	D	WW0050217	D	WG0034199
Clarence Zimmerman	C	WW0052160	C	WG0015167
Randall Huey	D	WW0051585	C	WG0015261
Wesley Patten	D	WW0051593	C	WG0015266
James Linney	B	WW0045632	C	WG0000708
Jake Colburn	D	WW0052836	D	WG0036105
John Valadez	C	WW0040056	C	WG0012223



5. Existing System Information

G. Effect of Granting a Certificate Amendment.

Explain in detail the effect of granting of a certificate or an amendment, including, but not limited to regionalization, compliance and economic effects on the following:

- i. the applicant,
- ii. any retail public utility of the same kind already serving the proximate area; and
- iii. any landowner(s) in the requested area.

The effect of granting the proposed water and sewer CCN is that the City of Tomball can facilitate orderly growth and environmentally safe water and sewer services. The City of Tomball already maintains infrastructure within portions of the proposed area. If the proposed CCN is granted, these landowners will have access to reliable and safe water and sewer service.

I. Ability to Provide Adequate Service.

Describe the ability of the applicant to provide adequate service, including meeting the standards of the commission, taking both of the following items into consideration:

- i. the current and projected density; and
- ii. the land use of the requested area.

The City of Tomball currently provides water and sewer service that meets the standards of the commission. The City's Infrastructure Master Plan, included in Appendix F, shows the City's plan to serve projected growth in the proposed CCN.



APPENDIX G

City of Tomball Comprehensive Annual Financial Report



CITY OF TOMBALL, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED SEPTEMBER 30, 2015

City Manager
George Shackelford

Prepared by:
Glenn Windsor, CPA, CGFO
Finance Director

Kacie Richardson, CGFO
Senior Accountant



**CITY OF TOMBALL, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2015**

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**CITY OF TOMBALL, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2015**

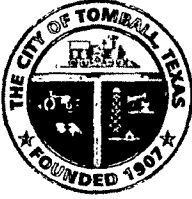
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INTRODUCTORY SECTION





City of Tomball

Gretchen Fagan

Mayor

George Shackelford
City Manager

March 24, 2016

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Tomball, Texas:

It is with great pleasure that we present to you a copy of the Comprehensive Annual Financial Report (CAFR) of the City of Tomball, Texas (the "City") for the fiscal year ended September 30, 2015. The responsibility for both the accuracy of the presented information and the completeness and fairness of the presentation of the data, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the results of operations of the various funds of the City, as well as the fund balances. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, the City's organizational chart, and a list of principal officials, elected and appointed. The Financial Section includes Management's Discussion and Analysis (MD&A), Basic Financial Statements, Required Supplementary Information, Combining and Individual Fund Financial Statements and Other Supplemental Information, as well as the independent auditors' report. The Statistical Section includes selected financial and demographic information generally presented on a multi-year basis.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City, incorporated on July 18, 1933, is located northwest of Houston, Texas, in a rapidly growing area of Harris County. The City currently occupies a land area of 12.29 square miles and serves an estimated population of 11,299. The City of Tomball is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs when deemed appropriate by the governing council.

The City has operated under the council-manager form of government since 1980. Policy-making and legislative authority are vested in a governing council consisting of the mayor and five council members. The council is elected on a non-partisan basis. Council members serve three-year terms, with two council members elected every year. The mayor is elected to serve a three-year term. The mayor and council are elected at large. The governing council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; recreational activities and cultural events. Solid waste services are provided through a contract with Waste Corporation of America.



The annual budget serves as the foundation for the City's financial planning and control. All departments of the City are required to submit requests for appropriation to the Finance Director. These requests serve as a starting point for developing a proposed budget. The Finance Director provides the information to the City Manager who then presents this proposed budget to the council for review. The council is required to hold public hearings on the proposed budget and to adopt a final budget no later than September 30, the close of the City's fiscal year. The appropriated budget is prepared by fund, function, and department. Department heads may make requests to the City Manager for transfers of appropriations within a department. Transfers of appropriations between departments, however, require the approval of the City Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on page 62 as part of required supplementary information. For governmental funds, other than the general fund, with appropriated annual budgets, this comparison is presented in the non-major governmental fund subsection of this report, which starts on page 68.

Factors Affecting Financial Condition

The information presented in the financial statements is better understood when it is considered from the broader perspective of the specific environment within which the City of Tomball operates.

Local Economy

The City is located approximately 32 miles northwest of Houston and is primarily surrounded by municipal utility districts, making it one of the only incorporated area in this portion of Harris County. As a result, the City has evolved into the area's principal commercial center. Assessed values for Fiscal 2015 reflect an increase of 4.22% to \$1.53 billion. This property value increase is the result of continued commercial development within the City including the expansion of the training facility at Baker-Hughes, continued development of the medical complex, and additional growth in the retail sector. New single-family residential developments were under construction at the end of the fiscal year, including The Reserve at Spring Lake with 95 individual lots and homes with an average value of \$500,000 and the Raleigh Creek subdivision with 32 homes with an average value of \$450,000.

Sales tax revenues continued to increase but not at the rate of the prior year. The City had a 2.92% increase in this major revenue source during 2014-2015. New retail businesses continue to open in the retail district located on the City's west side.

The region (which covers an area within a five-mile radius from the center of the City) has an employed labor force of approximately 26,000 within a 5 mile radius. The largest groups of employers are in service and retail trade.

Long-Term Financial Planning

The City continued the construction and design of Medical Complex Drive and the M121 drainage channel which was designed to mitigate flooding in the downtown area. Funding for both of these projects came from the issuance of \$14.5 million in Certificates of Obligation issued January, 2012. At September 30, 2015, Medical Complex Drive was substantially complete with completion expected in early 2016.



In conjunction with the Tomball Economic Development Corporation, the City issued \$ 8,500,000 in Certificates of Obligation (May 2013) to finance the construction of infrastructure to service a new business park on the southeast corner of the City.

In July 2015, bids were awarded for the construction of roadways, water, sewer, gas, and drainage within the park as well as turn lanes and box culverts within the public right-of way adjacent to the park entrances. At September 30, 2015, the turn lanes had been completed, the perimeter storm sewer had been installed, the first 500 feet of Spell Road, west of Hufsmith-Korville was complete and infrastructure construction was generally on schedule.

The TEDC sold its first lot, a 17.38 acre tract, to Packers Plus Energy Services for \$2,106,595 in July, 2015.

Additionally, infrastructure projects for water, sewer, drainage, and natural gas distribution continue to be funded through the budget process. All capital projects and major infrastructure needs are reviewed periodically during the year to assess both the progress of construction and the actual versus projected costs.

Major Initiatives

The largest revenue source in the General Fund is sales tax. The City has experienced significant commercial and retail growth over the last several years. However, because of the recession experienced in 2008-2009, the City continued a conservative approach in budgeting sales tax revenues. For fiscal 2015, sales tax revenues were projected at \$ 10,400,000 but with a possible decline in the area due to reduced oil prices, a conservative approach projects these revenues at the same level for fiscal 2016.

In August 2011, the City Council completed a five year visioning and strategic planning session to chart a course for the City. In that session the council decided to focus on expanding and improving the City's quality infrastructure, facilities and public services to meet current and future needs; improving multimodal accessibility to the City and within Tomball; creating a highly efficient, service-oriented culture within the City of Tomball; ensuring the City's revenue stream is sufficient to sustain the operation and future needs; and implementing economic development strategies to increase revenues to the City, diversify the tax base, create quality employment and housing opportunities, grow local businesses, and maximize the community's economic assets.

Goals achieved as a result of this process include continued annual funding of the capital improvement program, major improvements to the City website, re-codification of the Tomball city ordinances and the creation of the financial transparency web page. The City has approved funding for several sidewalk projects to improve accessibility within the City, including the Medical District sidewalks. The City approved a Professional Services agreement for the development of a Downtown Specific Plan, which addresses land use and zoning regulations for the downtown area. This plan had not been adopted at September 30, 2015. The current strategic plan builds on the 2008 plan which resulted in the completion of an FM 2920 Access Management Study, a Livable Centers Downtown Plan and the first citywide Comprehensive Plan.

Financial Information

The City's management team is responsible for establishing and maintaining internal controls designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the controls should not exceed the benefits likely to be derived and (2) the valuation of cost and benefits requires estimates and judgments to be made by management.



Budgeting Controls

The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund, Debt Service Fund, Special Revenue Funds, Utility Fund, and Internal Service Funds are included in the annual operating budget. The Tomball Economic Development Corporation, a component unit of the City, is budgeted separately. A capital improvement plan is approved each year by the city council and funded through a separate capital projects fund. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established at the division level within an individual fund. The City maintains an encumbrance accounting system as a means of accomplishing budgetary controls and a technique of budgetary “lock out” which will prevent a transaction from exceeding legally appropriated budgetary amounts. As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

Debt Administration

The City may issue General Obligation bonds that are approved by voters in a capital improvements plan. Certificates of Obligation can be used for major construction projects and for the financing of vehicles and equipment.

When available, sales tax revenue in excess of budgeted projections can be dedicated to one-time capital purchases.

Independent Audit

The City Charter requires an independent audit of the accounts of the City by an independent auditor. The firm of Weaver and Tidwell, LLP, Certified Public Accountants, has issued an unmodified (“clean”) opinion on the City of Tomball’s financial statements for the year ended September 30, 2015. The independent auditor’s report is located at the front of the financial section of this report.

Awards

The Government Finance Officers’ Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Report for the fiscal year September 30, 2014. This was the 25th consecutive year that the City has received this award. In order to be awarded the Certificate of Achievement, the City published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfies both generally accepted accounting principles and applicable legal requirements. The Certificate of Achievement is held for a period of one year only. Our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement requirements, and will be submitted to GFOA to determine its eligibility for another certificate.

The City also received the Distinguished Budget Presentation Award for the fiscal year beginning October 1, 2014. This is the seventh consecutive year that the City has received this award from the GFOA. The award is made to those cities whose budget presentations meet very stringent presentation guidelines. The budget document must be of the very highest quality that reflects both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA’s recommended practices on budgeting.



Transmittal Letter
City of Tomball, Texas

For the fourth consecutive year, the City was also awarded the Leadership Award as part of the "Texas Transparency" program from the Texas Comptroller of Public Accounts. The City received the Gold award the first two years and the Platinum award for the past two years. This program involves publishing financial information such as CAFRs, budgets, and check registers to demonstrate transparent government to both the citizens and other members of the public.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the administrative staff of the City and the members of the Finance Department. We also would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Credit must also be given to the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Tomball's finances.

Respectfully submitted,



Glenn Windsor, CPA, CFE, CGFO
Finance Director



CITY OF TOMBALL, TEXAS

PRINCIPAL OFFICIALS AS OF SEPTEMBER 30, 2015

<u>City Officials</u>	<u>Elected Position</u>	<u>Term Expires</u>
Gretchen Fagan	Mayor	2016
F. S. "Field" Hudgens	Councilman Position 1	2017
Mark Stoll	Councilman Position 2	2018
Chad Degges	Councilman Position 3	2016
Derek Townsend, Sr.	Councilman Position 4	2018
Lori Klein Quinn	Councilman Position 5	2017

<u>Department Heads</u>	<u>Appointive Position</u>
George Shackelford	City Manager
Robert Hauck	Assistant City Manager
Doris Speer	City Secretary
Billy Tidwell	Chief of Police
David Esquivel	Director of Public Works
Randall Parr	Fire Chief
Craig Meyers	Community Development Director
Glenn Windsor	Finance Director





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Tomball
Texas**

**For the Comprehensive Annual
Financial Report
for the Fiscal Year Ended**

September 30, 2014

Executive Director



Staff Organizational Chart

Tomball Citizens

Mayor and City Council

- Tomball Economic Development Corporation
- Planning Commission
- Municipal Judge
- City Attorney
- Other Boards & Commissions

City Manager

City Secretary

— Receptionist/Statisticians

Director of Human Resources

— Personnel

— Payroll

— Risk Management

Director of Finance

— Accounting

— Budgeting

— Purchasing

— Utility Billing

Fire Chief

— Fire Marshal

— Fire Department

— Emergency Management

Police Chief

— Detectives

— Patrol

— Special Services

Assistant City Manager

Director of Community Development

— Engineering

— Planning

— Construction Inspection

— Building Inspections

— Permits

— Code Compliance

Director of Public Works

— General Services

— Facilities

— Streets

— Parks

— Streets

— Sanitation

Utility Services

— Water

— Sewer

— Gas

Director of Information Systems

— Information Technology

— Geographical Information Systems

Municipal Court

Director of Marketing

— Community Center



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
City Council Members of the
City of Tomball, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Tomball, Texas (the City) as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the Honorable Mayor and
City Council Members of the
City of Tomball, Texas

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the basic financial statements, the City has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Beginning net position on the government-wide Statement of Activities and on the proprietary funds Statement of Revenues, Expenses and Changes in Fund Net Position has been restated to reflect the effect of implementation of these statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions, Schedule of Funding Progress - Post Employment Benefits Plan Other Than Pensions and Schedule of Revenues Expenditures, and Changes in Fund Balance, Budget and Actual - General Fund be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



To the Honorable Mayor and
City Council Members of the
City of Tomball, Texas

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
March 24, 2016



Management's Discussion and Analysis (Unaudited)

As Management of the City of Tomball, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2015. This information is not intended to be a complete statement of the City's financial condition. We recommend and encourage readers to consider the information presented here in conjunction with the accompanying transmittal letter and basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the City of Tomball exceeded its liabilities at the close of the most recent fiscal year by \$ 90,664,834 (net position). Of this amount, \$10,694,702 is unrestricted net position for governmental activities and \$10,960,950 for business-type activities.
- The City's net position increased by \$5,533,180. This included an increase of \$218,344 in unrestricted net position, an increase of \$5,658,904 in net investment in capital assets, and a decrease of \$344,068 in restricted net position.
- As of the close of the current fiscal year, the City of Tomball's governmental funds reported combined ending fund balances of \$ 37,019,902. Of the ending fund balance, \$23,370,264 is restricted for specific purposes (e.g., capital projects, debt service); \$167,060 is committed for specific purposes; \$127,671 is assigned by the City for specific purposes; \$14,435 is non-spendable and \$13,340,472 is unassigned and available to meet the government's ongoing obligations in accordance with the City's fund designation and fiscal policies.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.



The Statement of Net Position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position serve as useful indicators of whether the financial position of the City is improving or deteriorating. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations. Other non-financial factors should also be taken into consideration, such as changes in the City's property tax base and the condition of the City's infrastructure (i.e. roads, drainage improvements, storm sewer, gas distribution, water distribution and sewer collection lines, etc.), to assess the overall financial condition of the City.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but not used compensated absences). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting as opposed to the modified accrual basis used in the governmental fund statements.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees (business-type activities).

- Governmental activities include most of the City's basic services, (general government, public safety, public works and community services). Property taxes, sales taxes, and franchise fees primarily finance these activities.
- Business-type activities include the City's water, sewer, and gas system. Charges for services cover all or most of the costs for these services.
- Component Unit activities include activities of The Tomball Economic Development Corporation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used by state and local governments to control and manage money for particular purposes and to ensure finance-related legal requirements. The City uses two fund types – governmental and proprietary.



- **Governmental funds** – Similar to the governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds focus on current sources and uses of spendable resources. The governmental fund statements provide a detailed short-term view of the City's general government operations and help you to determine whether resources are available in the near future to finance City programs. Comparing the information presented for governmental funds with the information presented for governmental activities in the government-wide financial statements will help the reader to better understand the long-term impact of the government's near-term financing decisions. The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances include a reconciliation to provide such comparison.

The City maintains ten governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Debt Service Fund and the Capital Projects Fund; these funds are considered to be major funds. The other seven funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements found in this report.

- **Proprietary funds** – The City maintains two types of proprietary funds. The City uses the Enterprise Fund for water, sewer, and gas operations. The Enterprise Fund reports the same functions presented as business-type activities in the government-wide financial statements. The second proprietary fund is the Internal Service Fund. This fund is used to account for fleet replacements and employee benefits. The Internal Service Fund is included within the governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, with more detail, and include the Internal Service Fund type activity.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules that further support the information in the financial statements. These statements are presented immediately following the notes to the financial statements.



GOVERNMENT-WIDE FINANCIAL ANALYSIS

The City's assets exceed liabilities by \$90.7 million as of September 30, 2015. The largest portion of the City's net position (71%) reflects its investments in capital assets (e.g., land, buildings, equipment, improvements, construction in progress and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. It should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF TOMBALL'S NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 41,754,802	\$ 44,326,885	\$ 13,036,258	\$ 14,250,852	\$ 54,791,060	\$ 58,577,737
Capital assets	<u>42,280,309</u>	<u>37,259,410</u>	<u>37,546,729</u>	<u>38,068,770</u>	<u>79,827,038</u>	<u>75,328,180</u>
Total assets	<u>84,035,111</u>	<u>81,586,295</u>	<u>50,582,987</u>	<u>52,319,622</u>	<u>134,618,098</u>	<u>133,905,917</u>
Total deferred outflows of resources	<u>1,381,985</u>	<u>394,282</u>	<u>180,257</u>	<u>-</u>	<u>1,562,242</u>	<u>394,282</u>
Long-term liabilities	33,882,012	31,928,599	4,412,941	6,358,235	38,294,953	38,286,834
Other liabilities	<u>5,212,757</u>	<u>4,737,895</u>	<u>1,946,830</u>	<u>2,659,610</u>	<u>7,159,587</u>	<u>7,397,505</u>
Total liabilities	<u>39,094,769</u>	<u>36,666,494</u>	<u>6,359,771</u>	<u>9,017,845</u>	<u>45,454,540</u>	<u>45,684,339</u>
Total deferred inflows of resources	<u>52,014</u>	<u>-</u>	<u>8,952</u>	<u>-</u>	<u>60,966</u>	<u>-</u>
Net position:						
Net investment in capital assets	31,267,016	28,189,848	33,433,571	30,851,835	64,700,587	59,041,683
Restricted	4,308,595	3,557,490	-	1,095,173	4,308,595	4,652,663
Unrestricted	<u>10,694,702</u>	<u>13,566,745</u>	<u>10,960,950</u>	<u>11,354,769</u>	<u>21,655,652</u>	<u>24,921,514</u>
Total net position	<u>\$ 46,270,313</u>	<u>\$ 45,314,083</u>	<u>\$ 44,394,521</u>	<u>\$ 43,301,777</u>	<u>\$ 90,664,834</u>	<u>\$ 88,615,860</u>

Combined governmental and business-type activities increased the City's net position by \$5,533,180 in 2015. The following table provides a summary of the City's operations for the year ended September 30, 2015. Governmental activities increased the City of Tomball's net position by \$3,928,839. This increase is primarily related to the increase in sales tax revenues over the fiscal year in the Retail and Services industries. Business-type activities increased the City's net position by \$1,604,341.



CITY OF TOMBALL'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 3,694,337	\$ 3,762,025	\$ 10,908,120	\$ 11,336,758	\$ 14,602,457	\$ 15,098,783
Operating grants and contributions	1,039,237	1,844,224	670,000	670,000	1,709,237	2,514,224
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	5,241,928	5,009,955			5,241,928	5,009,955
Sales taxes	10,839,818	10,532,691			10,839,818	10,532,691
Franchise taxes	1,282,598	1,253,077			1,282,598	1,253,077
Other taxes	538,843	590,910	-	-	538,843	590,910
Gain on sale of capital assets	17,634	-	-	-	17,634	-
Investment earnings	40,115	30,636	33,771	(1,417)	73,886	29,219
Miscellaneous	475,712	253,375	47,847	45,800	523,559	299,175
Total revenues	<u>23,170,222</u>	<u>23,276,893</u>	<u>11,659,738</u>	<u>12,051,141</u>	<u>34,829,960</u>	<u>35,328,034</u>
Expenses:						
General government	4,968,344	4,789,051	979,161	909,211	5,947,505	5,698,262
Public safety	8,493,353	8,069,621	-	-	8,493,353	8,069,621
Public works	6,181,783	6,137,989	-	-	6,181,783	6,137,989
Community services	313,713	338,381	-	-	313,713	338,381
Water	-	-	3,087,563	2,962,612	3,087,563	2,962,612
Sewer	-	-	2,418,443	1,978,197	2,418,443	1,978,197
Gas	-	-	1,963,162	2,229,583	1,963,162	2,229,583
Interest on long-term debt, fiscal agent fees	891,258	926,584	-	245,129	891,258	1,171,713
Total expenses	<u>20,848,451</u>	<u>20,261,626</u>	<u>8,448,329</u>	<u>8,324,732</u>	<u>29,296,780</u>	<u>28,586,358</u>
Increases/(Decrease) in net position before transfers	2,321,771	3,015,267	3,211,409	3,726,409	5,533,180	6,741,676
Transfers	<u>1,607,068</u>	<u>1,691,621</u>	<u>(1,607,068)</u>	<u>(1,691,621)</u>	<u>-</u>	<u>-</u>
Change in net position	3,928,839	4,706,888	1,604,341	2,034,788	5,533,180	6,741,676
Net position, beginning- as originally reported	45,314,083	41,063,373	43,301,777	41,368,304	88,615,860	82,431,677
Implementation of change in accounting principle	<u>(2,972,609)</u>	<u>(456,178)</u>	<u>(511,597)</u>	<u>(101,315)</u>	<u>(3,484,206)</u>	<u>(557,493)</u>
Net position, beginning- restated	<u>42,341,474</u>	<u>40,607,195</u>	<u>42,790,180</u>	<u>41,266,989</u>	<u>85,131,654</u>	<u>81,874,184</u>
Net position, ending	<u>\$ 46,270,313</u>	<u>\$ 45,314,083</u>	<u>\$ 44,394,521</u>	<u>\$ 43,301,777</u>	<u>\$ 90,664,834</u>	<u>\$ 88,615,860</u>



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$37,019,902. Approximately 36% of this amount (\$13,340,472) is unassigned fund balance; however, \$127,671 is assigned for encumbrances at year-end for the General Fund and \$167,060 is committed in the Special Revenue Funds for City functions; \$23,384,699 is non-spendable or restricted as follows:

Non-spendable (.04%)

- Prepaid items \$ 14,435

Restricted (63%)

- Debt service \$ 3,081,703
- Construction 18,936,347
- Enabling legislation 1,352,214

In the General Fund, fund balance increased by \$68,539. This increase was primarily due to an increase in Sales Tax revenues. The Debt Service Fund Balance increased by \$444,848 primarily from an increase in property tax revenues.

Proprietary Fund

Unrestricted net position of the respective proprietary funds are Enterprise (water, sewer, gas) of \$10,684,955 and Internal Service Fund (fleet replacement fund and employee benefits trust fund) of \$2,683,448. The net position of the water, sewer, and gas fund increased \$1,457,669. Inter-fund transfers were less than the previous year. Actual revenues from water, sewer, and gas sales decreased during the year because of both a mild winter and more rainfall during the summer. Net position of the internal service fund increased \$359,657. This was due primarily to an increase in the participant's cost of group health insurance coverage.

General Fund Budgetary Highlights

The budget for the 2014-2015 General Fund increased from the previous year, 2013-2014. Additional supplemental expenditures in the amount of \$1,361,344 were approved together with vehicle replacements of \$502,247 and cash funded capital expenditures of \$1,465,675.

There was not a significant change to Fund Balance with an increase from the beginning of the year of \$68,539. The beginning fund balance of \$13,414,039 increased to \$13,482,578.

