

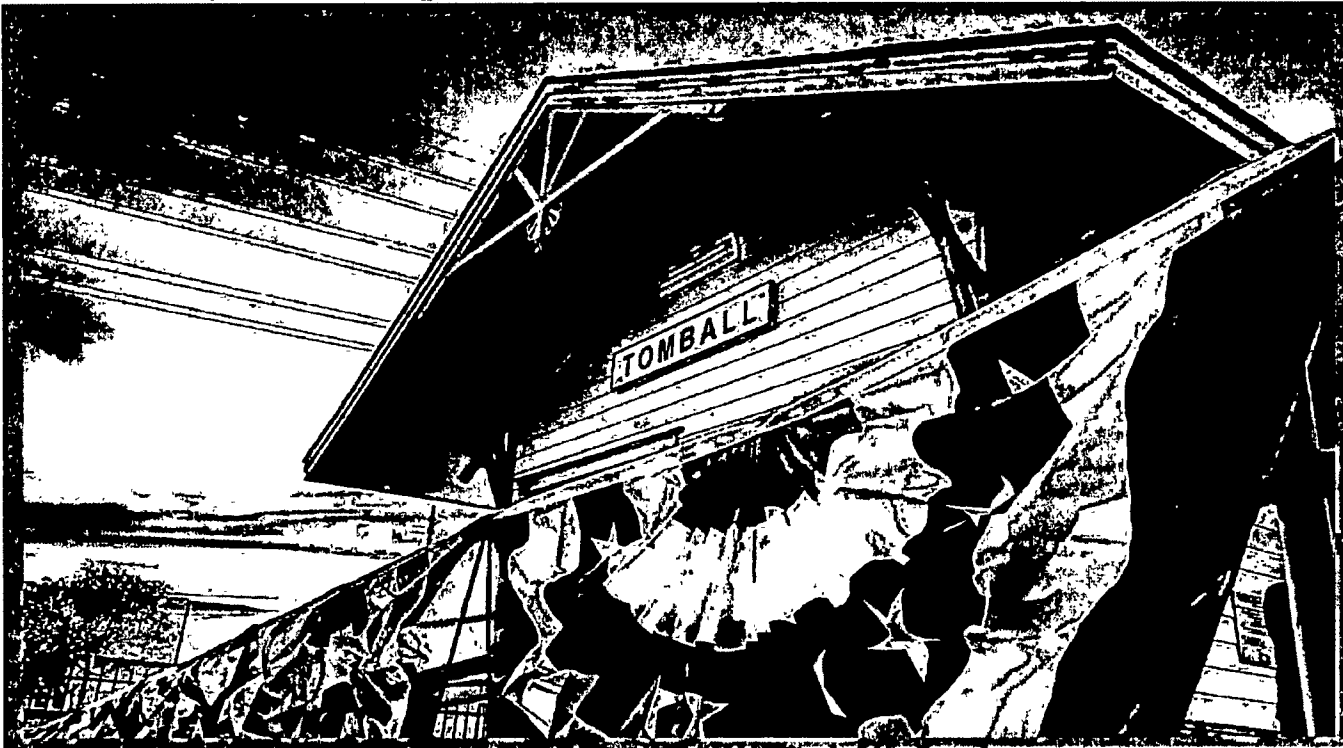
FUND	CITY OF TOMBALL	DIVISION
ENTERPRISE FUND	DEPARTMENT	600-614-SEWER
	SEWER	
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6204 OTHER EQUIPMENT MAINTENANCE	\$21,590	\$12,000	\$12,000	\$12,000
6205 VEHICLE MAINTENANCE	\$3,976	\$2,500	\$4,000	\$4,000
6207 SYSTEM MAINTENANCE	\$599,140	\$509,000	\$509,000	\$807,000
6219 OTHER MAINTENANCE	\$0	\$100,000	\$100,000	\$50,000
REPAIRS AND MAINTENANCE	\$624,706	\$623,500	\$625,000	\$873,000
6304 PROFESSIONAL SERVICES, OTHER	\$12,380	\$20,000	\$20,000	\$20,000
6312 COMMUNICATION SERVICES	\$2,769	\$2,800	\$2,800	\$2,800
6313 UTILITIES-ELECTRIC	\$180,274	\$170,000	\$174,000	\$174,000
6329 OTHER SERVICES	\$99,108	\$55,000	\$169,000	\$100,000
6333 DUES AND SUBSCRIPTIONS	\$1,099	\$880	\$880	\$880
6336 EQUIPMENT RENTALS	\$0	\$0	\$6,000	\$4,000
6337 TRAINING	\$2,742	\$3,000	\$3,000	\$3,000
6361 STUDIES AND ANALYSIS	\$43,734	\$122,000	\$122,000	\$122,000
6362 PERMITS AND LICENSES	\$41,683	\$70,000	\$70,000	\$70,000
SERVICES AND CHARGES	\$383,789	\$443,680	\$567,680	\$496,680
6403 MACHINERY AND EQUIPMENT	\$0	\$750,000	\$78,000	\$0
CAPITAL OUTLAY	\$0	\$750,000	\$78,000	\$0
6998 TRANSFER TO FLEET REPLACEMENT	\$146,000	\$0	\$0	\$0
6999 TRANSFER TO CAPITAL PROJ. FUND	(\$186,525)	\$0	\$650,000	\$1,986,660
TRANSFERS	(\$40,525)	\$0	\$650,000	\$1,986,660
DEBT	\$0	\$0	\$0	\$0
TOTAL UTILITY-SEWER	\$1,601,951	\$2,487,906	\$2,614,525	\$4,107,480

Direct Testimony of Glenn Windsor

COT0594

Ex. RGW-6



CITY OF TOMBALL, *TX*



ADOPTED ANNUAL BUDGET

FISCAL YEAR 2016-2017

Direct Testimony of Glenn Windsor

COT0595

Ex. RGW-7

Due to the passage of S.B. No. 656 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from property taxes than last year's budgeted by an amount of \$27,250, which is 1.47% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$97,242.

Upon calling for a vote for approval of an ordinance adopting the City of Tomball 2016-17 Fiscal Year Budget, the members of the City Council voted as follows:

City Council	Aye	Nay
F.S. "Field" Hudgens, Council 1	<input checked="" type="checkbox"/>	
Mark Stoll, Council 2	<input checked="" type="checkbox"/>	
Chad Degges, Council 3	<input checked="" type="checkbox"/>	
Derek Townsend, Sr., Council 4	<input checked="" type="checkbox"/>	
Lori Klein Quinn, Mayor Pro Tem, Council 5	<input checked="" type="checkbox"/>	

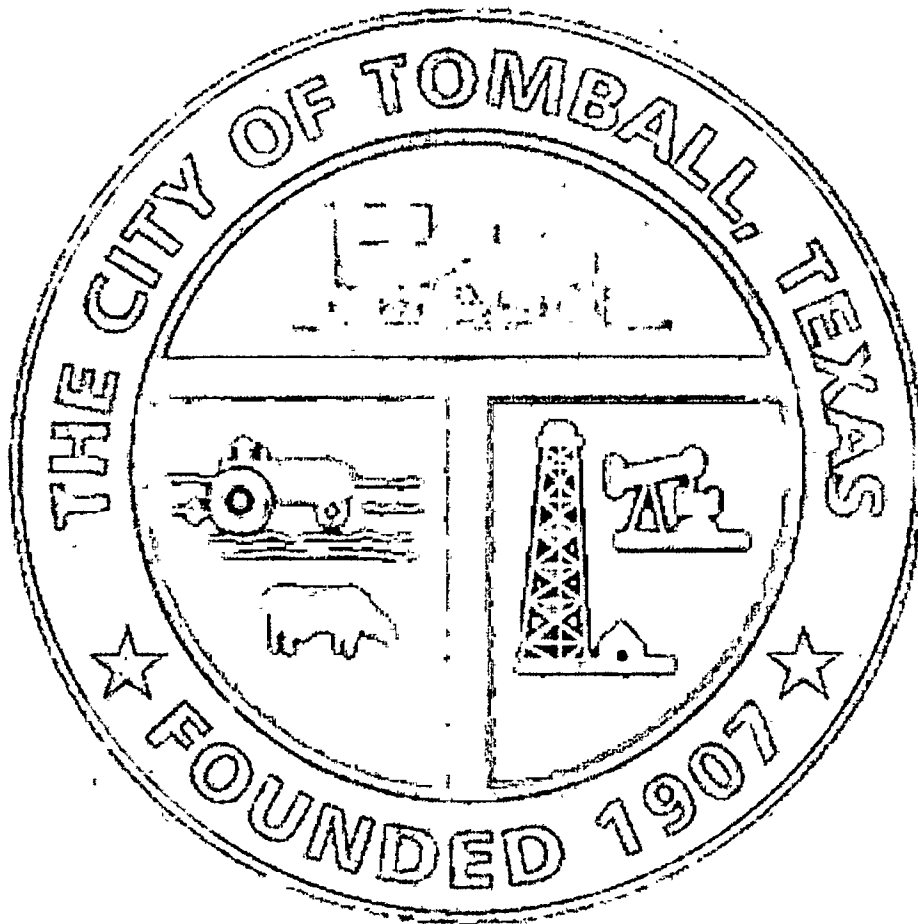
The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

Tax Year	2016	2015
Fiscal Year	2016-17	2015-16
Proposed Rate	\$ 0.341455	\$ 0.341455
Total Adopted Rate	\$ 0.341455	\$ 0.341455
Adopted Operating Rate	\$ 0.111455	\$ 0.111455
Adopted Debt Rate	\$ 0.230000	\$ 0.230000
Effective Tax Rate	\$ 0.331334	\$ 0.322803
Effective Operating Rate (M&O)	\$ 0.930786	\$ 0.319202
Maximum Operating Rate (M&O)	\$ 1.005248	\$ 0.344738
Debt Rate (I&S)	\$ 0.230000	\$ 0.230000
Rollback Rate	\$ 0.372352	\$ 0.318339

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 27,591,892.00	\$ 3,080,739.00
Self-Supporting	\$ 3,429,250.00	\$ 705,904.00
Total Debt	\$ 31,021,142.00	\$ 3,786,643.00

Note: The total amount of outstanding debt obligations considered self-supporting is currently secured by user fees. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL ADOPTED BUDGET FISCAL YEAR 2016-2017

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**CITY OF TOMBALL
ADOPTED BUDGET
FISCAL YEAR 2016-2017**

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**CITY OF TOMBALL
ADOPTED BUDGET
FISCAL YEAR 2016-2017**

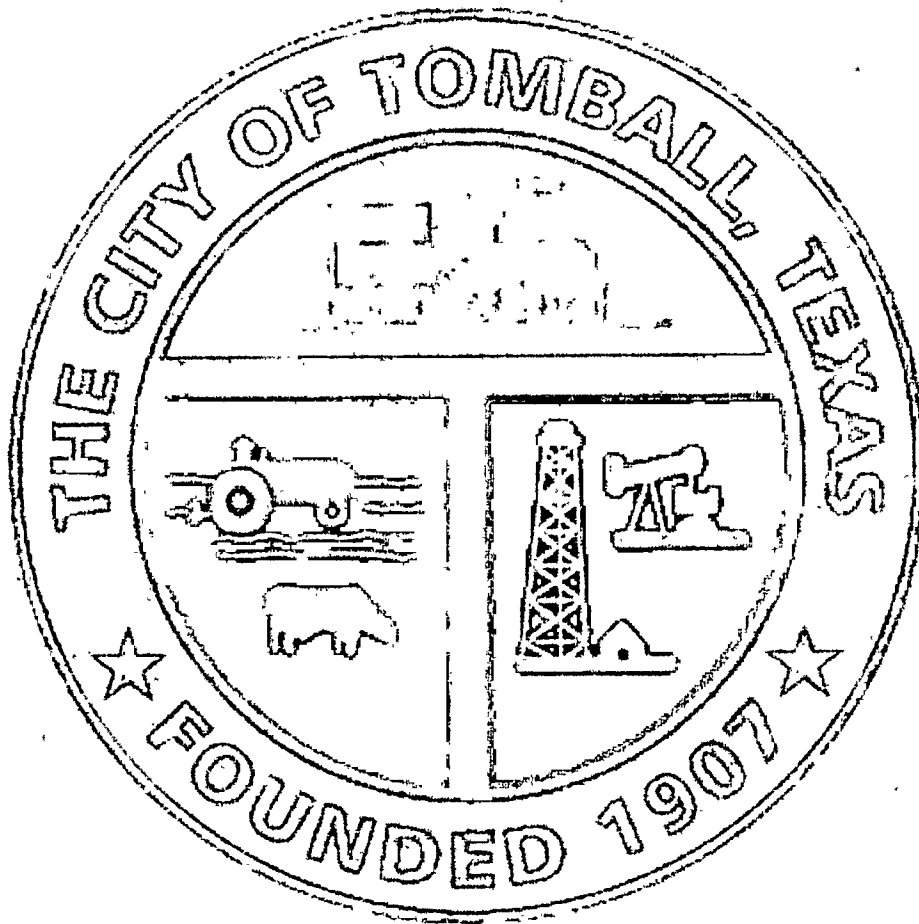
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Direct Testimony of Glenn Windsor

Ex. RGW-7

COT0602



City Leadership

Fiscal Year

October 1, 2016 through September 30, 2017

Gretchen Fagen

Mayor

F.S. "Field" Hudgens

Council Member - Position 1

Mark Stoll

Council Member - Position 2

Chad Degges

Council Member - Position 3

Derek Townsend Sr.

Council Member - Position 4

Lori Klein Quinn

Council Member - Position 5

Mayor Pro Tem

George Shackelford

City Manager

Robert Hauck

Assistant City Manager

Glenn Windsor

Director of Finance

David Esquivel

Director of Public Works

Craig Meyers

Director of Community Development

Doug Tippey

Director of Information Systems

Lisa Coe

Director of Human Resources

Mike Baxter

Director of Marketing

Randall Parr

Fire Chief

Billy Tidwell

Police Chief

Doris Speers

City Secretary



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tomball
Texas**

For the Fiscal Year Beginning

October 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Tomball, Texas for its annual budget for the fiscal year beginning October 1, 2015. In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period one year only. We believe that our current budget document contains significant improvements from prior years and continues to conform to program requirements and recommended best practices.

The Budget Process FY 16-17

March 10-16, 2016

- Department Training
(Department Directors and designated employees attend training on McLain mBudget Software)

April 5, 2016

- Departments Submit Year End Projections
(Department Directors submit year-end projections on their current year budget. This information provides the starting point for planning for the new budget)
- Departments Submit Base Budgets and any Adjustments to Base
(Department Directors submit budget request for funding needed to continue operations as they currently exist and any funding adjustments needed due to either changes in price or operating procedures)
- Departments Submit Supplemental Program Requests
(Department Directors submit budget requests for new positions and programs for significant expansions of existing programs)

April 6-8, 2016

- Human Resources, Information Technology, and Public Works Review Supplementals
(HR, IT, and PW review supplementals and project/propose expected expenditure)

April 13, 2016

- Budget Workbooks Created and Submitted to City Manager

April 20 – 29, 2016

- Department Budget Meetings
(A series of meetings conducted by the City Manager and Finance Director with individual departments to discuss their budget requests)

June 9, 2016*

- Preliminary Appraisal Rolls from Harris County Appraisal District are Received
(Preliminary appraisal rolls are received from the Harris County Appraisal District showing initial taxable values)
**SUBJECT TO CHANGE*

June 16, 2016

- Budget Notebooks to City Council
(Submit notebooks to City Council to review and ask questions)

July 5, 2016

- 1st Budget Workshop with City Council

July 18, 2016

- 2nd Budget Workshop with City Council

August 1, 2016

- Public Hearings on budget and Present Final Proposed Budget
(Following the required newspaper notices, public hearings are scheduled on the proposed budget)
- First Reading of Ordinance Adopting the Budget
(First reading of the budget adoption is approved by City Council)

August 15, 2016

- Second Reading of Ordinance Adopting the Budget
(Second reading of the budget adoption is approved by City Council)
- Resolution to adopt master fee schedule which includes the utility rates

Week of August 22, 2016

- Certified Appraisal Rolls are Received
(Certified appraisal rolls from the Harris County Appraisal District rolls are received showing 17.1taxable values)
**SUBJECT TO CHANGE*

September 7, 2016

- Effective Tax Rate Published
(Upon receipt of certified appraisal rolls, the Harris County Tax Office performs the net effective tax rate calculation as required by State law. The effective tax rate is \$.341591 with a rollback rate of \$.615386)

October 10, 2016

- Adoption of FY 2016-2017 Tax Rate
(The City Council meets to vote on the proposed tax rate of \$.341455. Two readings of the ordinance are required by City Charter)

November 11, 2016

- 2016-2017 Budget Document is published
(Finance staff works to develop final budget documents which is then printed and distributed to users)

How to Read this Document

Welcome!

You are holding the published City of Tomball, Texas budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017. The document has been prepared to help you, the reader, learn of the issues affecting the Tomball community. Many people believe a City budget is only a financial plan. Although you can learn a great deal about the City's finances from these pages, the FY 2017 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the City is managed. It is an operations guide which gives the public, elected officials, and City staff information pertaining to the production and performance of individual City operations. The document is also designed as a communications device in which information is conveyed verbally and graphically.

Budget Format

The document is divided into three major sections: Introduction, Financial and Operational, and Appendices. The introductory section contains the City Manager's letter which is addressed to the City Council and explains major policies and issues which affected the development of the fiscal year budget. This section also includes the City's organization and staffing charts and the summary of all financial statements.

The Financial/Operational section describes various aspects of the City's organization. This information is grouped first by fund and then by department. Like many local governments, the City uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the

application of various public resources. For example, the Enterprise Fund is established to account for the revenues and expenses of the City's water, sewer, and natural gas operations. Most people are particularly interested in the General Fund which is comprised of most of the City's operations such as Police, Fire, Municipal Court, Streets, and Parks. Financial statements, including the adopted FY 2017 budget are presented for every fund. The statements show the fund's financial condition over a number of years. Similar to the checking account statement you receive from your bank, the statement shows beginning balances, revenues, expenditures, and ending balances for each year. Each fund statement shows the actual audited amount from the previous fiscal year, or for this document, the fiscal year 2015 actual. The ending balance of the actual year becomes the beginning balance of the projected current fiscal year, FY 2016. The projected column reflects estimated amounts compared to the amounts included in the adopted budget for the current year. The projected ending balance of the current fiscal year then becomes the beginning balance for the projected FY 2017 budget year. Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or more departments which further describe a component of the City's organization. Each department's presentation includes a mission statement, accomplishments for the previous fiscal year, and operational objectives for the upcoming year. Selected service levels for each department are presented graphically. The funding for each department, as well as the unit's staffing are summarized over a number of years.

Finally, appendices are presented that more fully describe the budget process, the City's major revenue sources, the long-term financial plans for the General, Debt Service, and Enterprise Funds, and a capital project summary.

Direct Testimony of Glenn Windsor

Ex. RGW-7

Financial Management Policies

Introduction

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

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

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

Revenues: Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Expenditures: Identify priority services, establish and define appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

Capital Expenditures and Improvements: Annual review and monitor the condition of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Staffing and Training: Staffing levels shall be adequate for the fiscal departments of the City's to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Possible way not increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the internal controls are jeopardized or personnel turnover rates are unacceptable.

The City shall support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff shall be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences and related education efforts.

Fund Balance / Working Capital / Retained Earnings: Maintain the fund balance, working capital and retained earnings of the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from the emergencies.

Debt Management: Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of the debt payments on current and future revenues.

Investments: Invest the City's operating cash to ensure its safety, provide necessary liquidity optimize yield.

Intergovernmental Relations: Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support appropriate favorable legislation at the state and federal level.

Grants: Aggressively investigate, pursue and effectively administer federal, state and foundation grants-in-aid which address the City's current priorities and policy objectives.

Economic Development: Initiate, encourage and participate in economic development efforts to create job opportunities, and strengthen the local economy and tax base.

Fiscal Monitoring: Prepare and present reports for the current and multi-year periods that analyze, evaluate, and forecast the City's financial performance and economic condition.

Accounting, Auditing, and Financial Reporting: Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), The American Institute of Certified Public Accountants (AICPA), and the Government Finance Officer's Association (GFOA).

Internal Controls: Maintain an environment to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition.

Risk Management: Prevent and/or reduce financial impact to the City due to claims and losses through prevention, through transfer of liability, and/or through a program of self-insuring of the liability.

Budget: Develop and maintain a balanced budget which presents a clear understanding of goals, services levels, and performance standards and which shall be to the extent possible "user friendly" for citizens.

Revenues

1. **Balance and Diversification in Revenue Sources:** The City shall strive to maintain a balance diversified revenue system to protect the City from fluctuation in any one source due to the changes in economic conditions which adversely impact that source.
2. **User Fees:** For services that benefit specific users, which possible the City shall establish and collect fees to recover the cost of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs whereas not to prohibit economic development. City staff shall review user fees on a regular basis to

- calculate their full costs recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
3. **Property Tax Revenues/Tax Rates:** The City shall endeavor to balance its reliance on property tax revenues by revenue diversification, implementation and continued use of user fees, and economic development. The City shall also strive to minimize tax rate increases.
 4. **Utility/Enterprise Funds User Fees:** Utility rates and Enterprise Funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
 5. **Administrative Service Charges:** The City shall prepare a cost allocation plan annually to determine the administrative service charges due the General Fund from Enterprise Funds for overhead and staff support. Where appropriate, the Enterprise Funds shall pay the General Fund for direct services rendered.
 6. **Revenue Estimates for Budgeting:** in order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates for current and multi-year periods. The process shall include the analysis and probability of economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and mid-year service reductions.

Expenditures

1. **Current Funding Basis:** The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year's savings.
2. **Contracted Labor:** The City will utilize contracted labor for the provision of City services whenever private contractors can perform the established levels of service are performed at the least expense to the City.
3. **Avoidance of Operating Deficits:** The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue estimates are such that an operating deficit is projected at year-end.
4. **Maintenance of Capital Assets:** Through the Fleet Replacement Fund and within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue services levels.
5. **Periodic Program Review:** Periodic program reviews for efficiency and effectiveness shall be performed. Programs not meeting efficiency or effectiveness shall be brought up to required standards or be subject to reduction or elimination.
6. **Purchasing:** The City shall make every effort to maximize any discounts offered by creditors/vendors. Vendors with balances due the City will have payments due the vendor offset against the amount due the City. The City will follow state law concerning the amount of the purchase requiring formal bidding procedures and approval by the City Council. For purchases where competitive bidding is not required, the City shall obtain

the most favorable terms and pricing possible. Every effort will be made to include minority business enterprises in the bidding process.

Capital Expenditures and Improvements

1. **Capital Improvements Planning Program:** The City shall annually review the Capital Improvement Plan ("CIP"), the current status of the City's infrastructure, replacement and renovation needs, and potential new projects and update the plan as appropriate. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every project, all operation, maintenance and replacement costs shall be fully estimated and disclosed. The CIP shall also present the City's long-term borrowing plan, debt payment schedules, and other debt outstanding or planned including general obligation bonds, revenue bonds, certificates of obligation, and lease/purchase agreements when appropriate.
2. **Capital Assets:** A capital asset will be defined as equipment that exceeds \$20,000 and has a useful life that exceeds 3 years.
3. **Replacement of Fleet Capital Assets on a Regular Schedule:** The City shall annually prepare a schedule for the replacement of its fleet and fleet related capital assets associated with General Fund and Enterprise Fund operations through the Fleet Replacement Fund. Capital assets included in this fund will be authorized by charges to the departments using the assets. The amortization charges will be sufficient for replacing the capital equipment at the end of its expected useful life. The amortization charges and application of those funds for replacement purposes will be accounted for in the Fleet Replacement Fund.
4. **Capital Expenditure Financing:** The City recognizes that there are several methods of financing capital requirements: budget the funds from current revenues; take the funds from fund balance/retained earnings as allowed by the Fund Balance/ Retained Earning Policy; utilize funds from grants and foundation; or borrow money through debt. Debt financing includes general obligations, and lease/purchase agreements when appropriate.

Fund Balance

1. **General Fund Undesignated Fund Balance:** The City shall strive to maintain the General Fund undesignated fund balance at a target of 18% of current year budgeted operating expenditures with the minimum being 15% and the maximum balance being 20%.
2. **Debt Service Fund Balance:** The City shall strive to maintain the Debt Service Fund balance at a target of 18% of the next year's total principle and interest requirements on bonded debt with the minimum being 15% and the maximum balance being 20%.
3. **Utility Working Capital and Retained Earnings of Other Operating Funds:** In other operating funds, the City shall strive to maintain a positive retained earnings position to provide sufficient reserves for emergencies and revenue shortfalls. In addition, the minimum working capital in the Water, Wastewater and Natural Gas funds shall be a target level of 18% of current year budgeted operating expenditures with the minimum being 15% and the maximum balance being 20%.

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

Debt Management

1. Use of Debt Financing: Debt financing to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and lease/purchase agreements, shall only be used to purchase capital assets.
2. Amortizations of Debt: Amortization of debt shall be structured in accordance with a multi-year capital improvement plan. The term of a debt issue will never exceed the useful life of the capital asset being financed.
3. Affordability Targets: The City shall use an objective analytical approach to determine whether it can afford to assume new debt beyond the amount it retires each year. This process shall compare general accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures as determined in the City's annual update to the Capital Improvement Plan. The decision on whether or not to assume new debt shall be based on these costs and benefits.
4. Bidding Parameters: The notice of sale will be carefully constructed so as to ensure the best possible bid for the City, in light of the existing market condition and other prevailing factors. Parameters to be examined include:
 - Limits between lowest and highest coupons
 - Coupon requirements relative to the yield curve
 - Method of underwriter compensation, discount or premium coupons
 - Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
 - Use of bond insurance
 - Deep discount bonds
 - Variable rate bonds
 - Call provisions
5. Bond Issuance Advisory Fees and Costs: The City will be actively involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants as well as the kinds of services and fee structures available from independent financial advisors, investment banking firms, and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuances of the bonds.
6. Sale Process: The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated bid.
7. Rating Agencies Presentation: Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of

financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

8. Continuing Disclosure: The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities.
9. Debt Refunding: City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. A proposed refunding of debt should provide a present value benefit as a percent of refunded principal of at least 3.5%.

Investments

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

Intergovernmental Relations

1. Inter-local Cooperation in Delivery Services: In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities, and to develop joint programs to improve service to its citizens.
2. Legislative Program: The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding from implementation.

Grants

1. Grant Guidelines: The City shall seek, apply for, and obtain those grants that are consistent with priority needs and objectives identified by Council.
2. Indirect Costs: The City shall recover indirect costs to the maximum amount allowed by the funding source. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
3. Grant Review: The City shall review all grant submittals for their cash or in-kind match requirement, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified and approved prior to application. An annual report on the status of Grant programs and their effectiveness shall also be prepared.
4. Grant Program Termination: the City shall terminate grant-funded programs and associated positions as directed by the City Council when grant funds are no longer available unless alternate funding is identified.

Economic Development

1. **Commitment to Expansion and Diversification:** The City shall encourage and participate in economic development efforts to expand Tomball's economy and tax base, to increase local employment and to invest when there is defined specific long-term return. These efforts shall not only focus on new areas but on inner city areas, and other established sections of Tomball where development can generate additional jobs and other economic benefits.
2. **Tax abatements:** The City shall develop and maintain a tax abatement policy to encourage commercial and/or industrial growth and development throughout Tomball. The City shall balance the long-term benefit of tax abatements with the short-term loss of tax revenues by granting the abatement. Factors considered in evaluating proposed abatements for development include the location of the project, its size, the number of temporary and permanent jobs created, the costs and benefits for the City and its impact on Tomball's economy and other factors.
3. **Coordinate Efforts with Other Jurisdictions:** the City's economic development program shall encourage close corporation with other local jurisdictions to promote economic well-being of this area.

Fiscal Monitoring

1. **Financial Status Reports:** Monthly Reports shall be prepared and distributed to executive and managerial staff comparing expenditures and revenues to current budget, for the month and fiscal year-to-date. Quarterly financial reports of the City's major funds (General Fund, Debt Service Fund, and Enterprise Fund) shall be presented to City Council to highlight the City's financial performance to date as well as outline any remedial actions necessary to maintain the City's financial position in light of unfavorable variances that are not anticipated to reserve by fiscal year end.
2. **Five-Year Forecast of Revenues and Expenditures:** A five-year forecast of revenues and expenditures that include a discussion of major trends affecting the City's financial position shall be prepared. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. The document shall provide insight into the City's financial position and serve as planning tool to alert the Council to potential problem areas requiring attention.
3. **Performance Measurement and Benchmarking Reporting System:** The City staff shall work to establish a performance measurement and benchmarking program to demonstrate its commitment to the achievement of Council established goals, fiscal accountability and quality delivery of services. Performance measures, goals and benchmarks will be presented to City Council during each budget process. Progress reports will be submitted to Council as part of the quarterly report.

Accounting, Auditing, and Financial Reporting

The City shall comply with prevailing local, state and federal regulations. Its accounting practices and financial reporting shall conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Governmental Finance Officers Association

(GFOA). The City Council shall select an independent firm of certified public accountants to perform an annual audit of all operations. The City will follow a five-year review and optional rotation of outside (independent) auditors. The audit firm must demonstrate that they have the breadth and depth of staff to handle the City's audit in a timely manner. The audited financial statement should be prepared and presented to Council for approval within 180 days of the close of the fiscal year.

The City's audited annual financial report and the City's adopted budget will be posted on the City's website for access by the public. In addition, copies will be on file in the City's Secretary's Office.

Internal Controls

The Director of Finance is responsible for development citywide written guidelines on purchasing, cash handling, internal controls and other financial matters. The Director of finance will assist department managers as needed in tailoring these guidelines into detailed written procedures to fit each department's specific requirements.

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

Risk Management

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

Operating Budget

The City shall establish an operating budget that shall link revenues and expenditures to goals, objectives, and service and performance standards. The operation budget shall also incorporate a minimum of five (5) years projections. It will be the City's goal to obtain the Distinguished Budget Presentation Award from the Government Finance Officers Association each year.

Basis of Accounting and Budgeting

The City's finances are accounted for in accordance with generally accepted accounting principles established by the Government Accounting Standards Board

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

of fixed assets is not recognized in proprietary budgets. All annual appropriation lapses at fiscal year-end. Under the City's budgetary process, outstanding encumbrances are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be reappropriated and honored the subsequent fiscal year.

- The issuance of Statement 34 by the Governmental Accounting Standards Board has influenced the creation and reporting of individual funds. GASB 34 essentially mandates dual accounting systems; one for government-wide (i.e. the government as a single entity) reporting and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting process as described above. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing funds to government-wide reconciliation as much as possible. When appropriate, individual funds will be examined as to whether it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of those funds into other governmental funds.

"A Hometown with a Heart"



Tomball is located 40 minutes NW of downtown Houston on highway 249/45.

Despite rapid growth and monumental change in the area in the last decade, Tomball is still widely known for its spirit of community. Suburban pressures have fueled subdivision development and steady population growth. The City enjoys a varied manufacturing and technology base that adds to the relative stability of the unemployment rate. Major

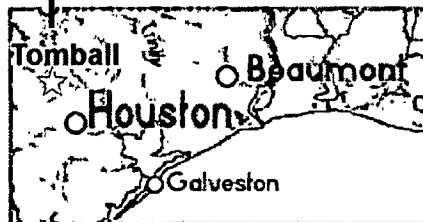
Distance to downtown

Houston – 28 Miles

Austin – 140 Miles

San Antonio – 201 Miles

Dallas – 222 Miles



industries with headquarters or divisions located within the City's

Tomball Fast Facts

- 2015 Population: 21,124
- 2015 Assessed Value: \$1,688,890,118
- Median Age: 38.88 Years
- Median Household Income \$66,673
- Average Household Income: \$89,289
- Number of Households: 7,837
- Employed Labor Force (Greater Tomball Area – within 30 min. of Tomball): 96.1%
- Square Miles: 12.287 square miles
- Education Level (pop. 25yrs +): 16.9% with a Bachelor's Degree or higher
- 5 Major Employers in Tomball
 1. Tomball ISD
 2. Tomball Regional Medical Ctr.
 3. Lone Star College
 4. Baker Hughes
 5. Walmart

boundaries or in close proximity include the international headquarters for a large oil related corporation, a regional hospital with related health care facilities, and computer hardware and software manufacturers. The City of Tomball and its citizens will continue to work hard to foster continued growth while maintaining the hometown atmosphere

CITY PROFILE

Source: Tomball Economic Development Corporation
U.S. Census Bureau

Direct Testimony of Glenn Windsor

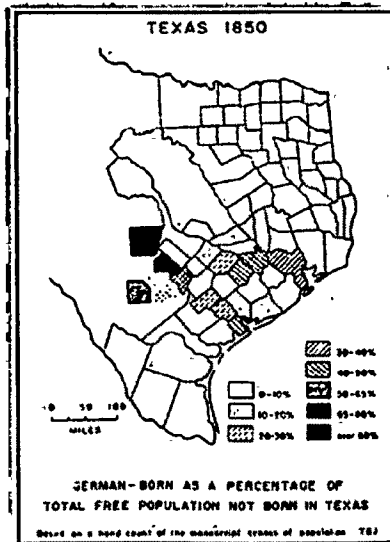
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HISTORY OF TOMBALL

1750's

Spanish sought to fortify an area named Arroyo Santa Rosa del Alcazar. Now called Spring Creek was located in the south of Montgomery County

1850's



1907

The community of Peck was renamed for local congressman Thomas Henry Ball. Ball was a Texas politician and a Democratic member of the U.S. House of Representatives. Because Ball had been instrumental in routing a railroad through Peck, TX, the town was renamed Tomball, TX in his honor

> 1500's

Spring Creek near Tomball was inhabited by a group of Indians known as the Orquoquisacs

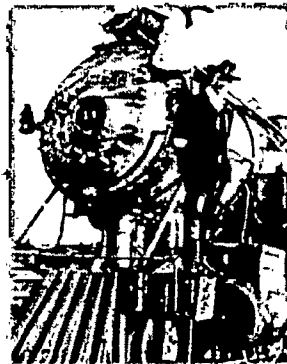


1840's

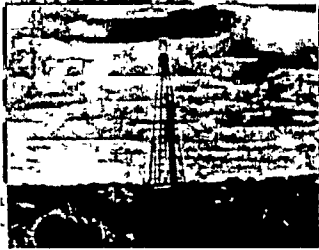
Revolutionary disturbances throughout Germany resulted to many migrating to America. Due to opportunities available as well as the beauty and amount of land in Texas, many found their way from New York towards the Galveston coastlines

1906

The Valley Route Town-site and Loan Company of Fairfield began a land promotion therefore the company named the town "Peck" for the engineer of the old Trinity and Brazos Valley Railroad



FOUNDED 1907

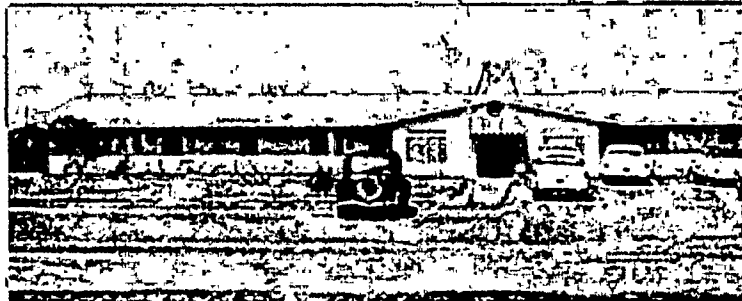


1933

People began to call Tomball "a floating island of oil" when a drill hit a 100 ft gusher of oil. Tomball was immediately flooded with over two dozen oil companies, which drew thousands of workers and boosted the economy like never before.

1948

The original Tomball Hospital, located at the corner of Hospital Rd. and Carrell St. was built. The hospital began as a community project headed by businessmen of the area



1933

Tomball incorporated therefore Houston did not integrate Tomball's territory into it's City limits

1970

Tomball's population soared again. The entire "Sun Belt" experienced a huge influx of residents who desired the affordable land and housing, nice weather, low taxes and abundant job opportunities.

1950's

1908

Piney woods and cool creek waters drew the greater Tomball area's first inhabitants

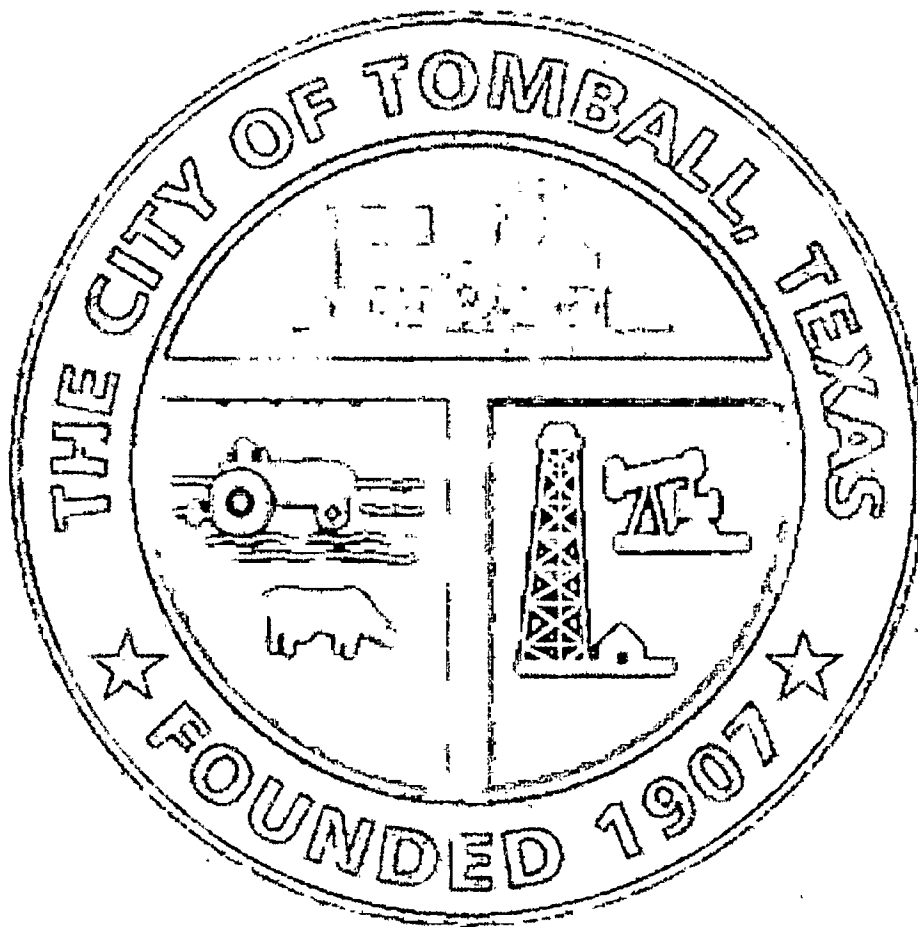
1945

People desired a more comfortable life from the "big city" to the countryside migrating to the Tomball area



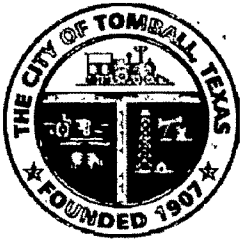
Direct Testimony of Glenn Windsor

Ex. RGW-7



Direct Testimony of Glenn Windsor

Ex. RGW-7



City Of Tomball

Gretchen Fagan
Mayor

George Shackelford
City Manager

September 30, 2016

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

Dear Mayor and Council Members,

In accordance with the City's Charter provisions, it is my pleasure to present the City of Tomball's Fiscal Year 2016-2017 (FY2017) Operating Budget and Capital Improvement Program. This document was adopted by the City Council at its regularly scheduled meeting on August 15, 2016. At that time, Council authorized appropriations for the City's various activities in the following amounts:

	FY 2015-2016 (FY2016) <u>ADOPTED BUDGET</u>	FY 2016-2017 (FY2017) <u>ADOPTED BUDGET</u>
General Fund	\$ 21,488,460	\$ 22,530,641
Enterprise Fund	12,552,464	11,153,104
Internal Service Fund	2,682,004	2,798,059
Debt Service Fund	3,511,942	4,423,173
Special Revenue Funds	935,783	1,418,540
Capital Projects Fund	<u>8,120,000</u>	<u>28,396,079</u>
Total Authorized Operations	\$ 49,290,653	\$ 70,719,596

The FY2017 budget represents an increase of \$ 21,428,943 (43.47%) when compared to last year's budget primarily due to an increase in the amount of capital project expenditures.

This budget continues to provide a high level of service to the entire Tomball community while keeping property taxes at one of the lowest levels in Harris County. The total tax rate of \$34.1455 cents per \$100 of assessed value with the General Fund remains the same.

Direct Testimony of Glenn Windsor

Ex. RGW-7

SUMMARY OF RESOURCES

The primary financial resources for the City of Tomball are ad-valorem taxes, sales taxes, charges for services, and franchise fees. The underlying basis for estimation of resource collection is historical trend analysis combined with a conservative approach.

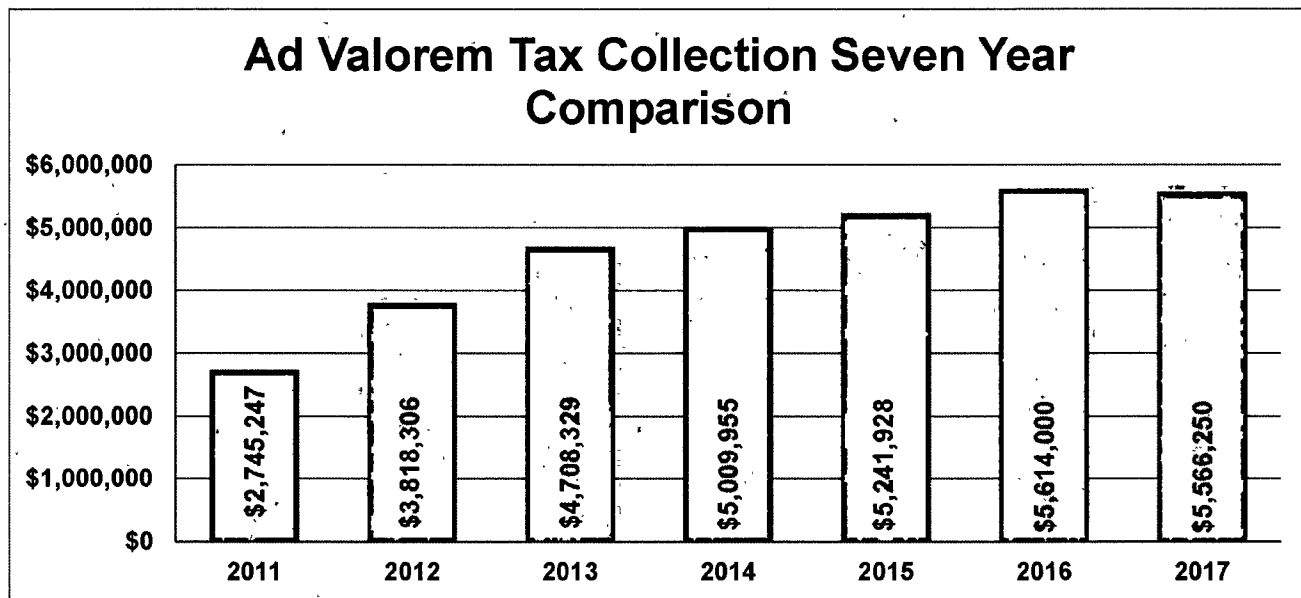
Resources Derived through Taxation

Ad Valorem property tax revenue makes up 14% of the City's overall resources. This is primarily due to the very low tax rate. The tax rate has remained the same for the past several years.

The Harris County Appraisal District (HCAD) performs the appraisal of property within the City and the Harris County Tax Office then collects property taxes. HCAD is required under the Property Tax Code to appraise all property within the county based on 100% of its market value. The value of real property must be reviewed at least every three years; however, the City may, at its own expense, require annual reviews of appraised values.

As authorized by state law, the City Council has approved certain tax exemptions to its citizens. Those homeowners 65 years of age and older (or disabled) qualify for an exemption of the first \$90,000 of assessed value. Additional exemptions are also available for disabled veterans.

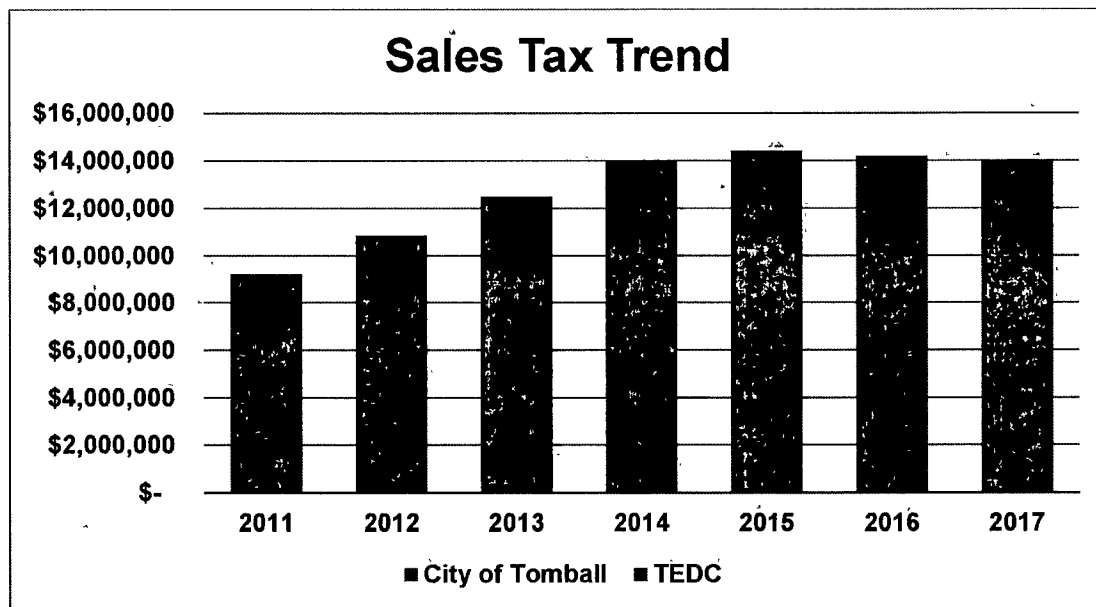
In FY2017, the City expects to collect \$5.57 million through the ad valorem tax process. The graph below portrays the actual collections for the last seven fiscal years and projected collections for FY2017.



Direct Testimony of Glenn Windsor

Ex. RGW-7

Sales tax revenues are generated when goods are sold in the City. The State of Texas is the collecting agency for these taxes and remits the amount due to the City. The current sales tax rate in our jurisdiction is 8.25%, which is comprised of 6.25% for the State, 1% for the City, ½% for the Tomball Economic Development Corporation, and ½% for property tax reduction. The City estimates the amount it expects to receive from sales taxes based on historical trends. During FY2016, the City experienced a decrease of 2.94% in sales tax revenue over the previous year. Because of this decline and uncertain future of the economy, this budget estimates the collection of \$10.7 million for the City's General Fund and \$3.35 million for the Tomball Economic Development Corporation. The chart below reflects the actual sales tax increases since 2011 with the conservative projection for 2017.



Revenues Derived Through Charges for Services, Licenses & Permits, and Franchise Fees

The City provides many services to its Citizens. Some are required for the basic health and well-being of the individual (water, sewer, gas, and sanitation) while others improve the quality of life. The total projection for Charges for Service revenues in FY2017 is \$11.5 million. Listed below are major sources of revenues to be received from services rendered.

<u>Service Rendered</u>	<u>Projected FY2017 Resources</u>
Water Production and Distribution	\$ 4,200,000
Wastewater Collection & Treatment	\$ 2,100,000
Gas Sales	\$ 3,000,000
Solid Waste Collection	\$ 2,200,000

Direct Testimony of Glenn Windsor

Ex. RGW-7

The final, major resource is the levying of Franchise Fees to utilities operating in the City of Tomball. State Law governs the amount of the levy. Franchise Fees are projected to remain relatively the same as last fiscal year. The City expects to receive \$1.3 million from this revenue source in FY2017.

Other Resources

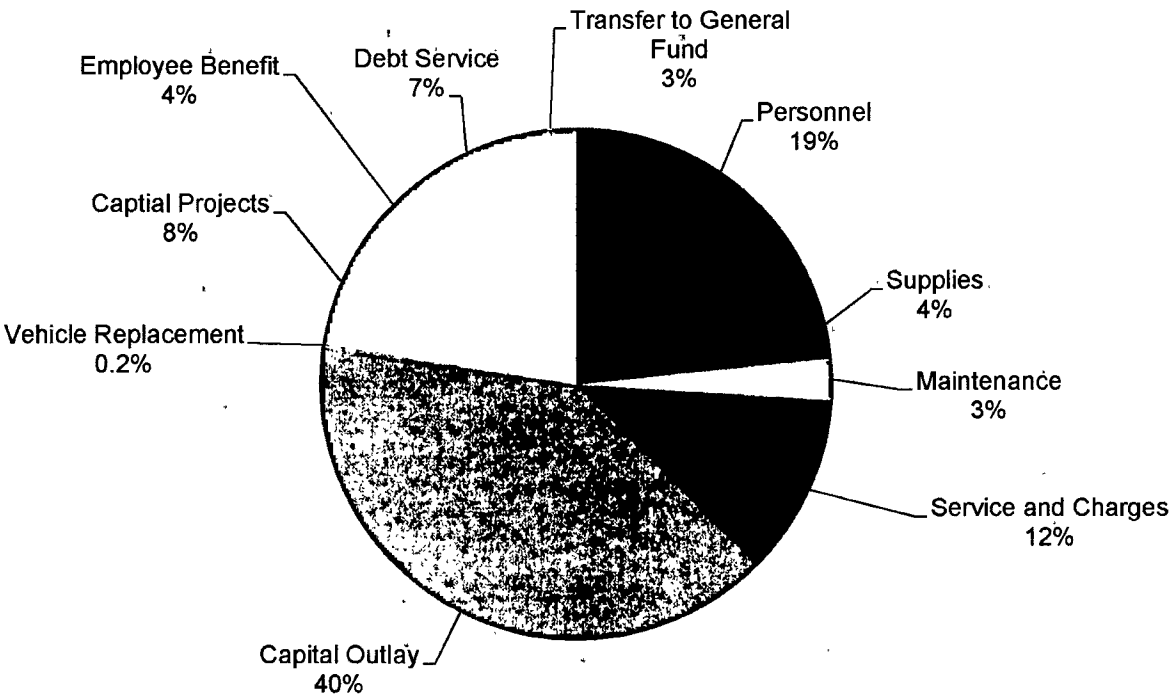
Two other critical resources for the City of Tomball are Licenses & Permits and Fines & Warrants. Licenses and Permits are expected to increase due to continued development within the City however the budget projection remains conservative. Several new construction projects were completed during FY2016 and more are expected during FY2017. Fines and Warrants are projected to remain relatively constant.

A final, important resource is the earnings on investments. Investment earnings are expected to remain at a low level in FY2017. The City expects to earn an estimated \$ 132,605 during FY2017. The projection of this resource is based on a cash flow analysis and a conservative interest earnings yield based on current market trends and a more diversified portfolio.

SUMMARY OF EXPENDITURES

The expenditures of the City of Tomball are grouped into five broad categories: personnel and personnel related benefits, cost of capital outlay, costs needed to service and extinguish debt, supplies, all other costs (utilities, insurance, maintenance, etc.). The chart below depicts the expenditures for the

**All Funds Expense Distribution
FY 16-2017**



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Ex. RGW-7

As with most entities, personnel related costs are the largest expense category. Salaries account for \$13.9 million of the total budget--coupled with the associated benefits (Social Security, Retirement, and Medical Insurance). This accounts for approximately 18.7% of the total appropriations.

The Debt Service category is the total dollars expended to pay interest and principal on the existing debt, which represents 7.3% of the budget at \$5.4 million.

The Capital Outlay category includes major capital improvements projects totaling \$181,812. There is a detailed listing of these projects included in the budget. Additionally, there is a separate Capital Projects Fund, which accounts for current and future capital projects.

The Supplies category of \$3.1 million includes office materials, chemicals, gas purchases, and other supplies.

The Services & Charges and Other categories include items such as utilities, training, education, and maintenance. These categories account for \$8.4 million.

PERSONNEL

In an attempt to maintain competitive salaries and benefits for employees, a 3% percent salary adjustment is included with a total cost of \$ 548,400. Major medical health coverage contracts have been renewed for FY2017 with a 15% increase in premiums. Dental and vision premiums remained the same and life insurance premiums will increase less than 2%.

Personnel Changes

In planning staffing levels for FY2017 one part-time administrative assistant (Finance Department), two additional school resource officers (police department), and one administrative assistant (Marketing) are being funded.

SUPPLEMENTAL ITEMS & CAPITAL IMPROVEMENTS

During the budget workshops, a variety of supplemental dollars were identified as priorities by the City Council and incorporated into the budget document. The Capital Projects Fund includes projected expenditures of \$ 28,396,079. Supplemental expenditures of \$ 791,913 were approved for the General Fund and \$ 442,000 for the Enterprise Fund.

GENERAL FUND OVERVIEW

The ending fund balance in the General Fund for 2015-2016 is projected to be \$13,084,492 which is approximately what was originally budgeted. Actual Revenues for 2015-2016 were \$17,966,152 or 0.8% more than budget. This small increase is due to a decline in sales tax revenues while other revenues increased. Revenues for 2016-2017 are projected to be \$18,277,946, an increase of 2.5% over last year's original budget projection of \$17,832,167.

Operating expenditures for 2015-2016 were \$724,062 less than budget. This is primarily due to some position vacancies, the cost of fuel dropping below what was originally projected, and departments continuing to closely monitor their budgets.

Projected ending fund balance for 2016-17 is \$11,173,966 which represents 50% of operating expenditures. Proposed expenditures are \$22,530,641 which is \$1,766,243 more than last year. Preliminary assessed values provided by the Harris County Tax Appraisal District (HCAD) indicate that the City of Tomball assessed values for FY2016 have increased by 3.08%.

A total tax rate of \$ 0.341455 is proposed for 2016-2017, which consists of a rate of \$ 0.1455 for the General Fund operations and \$ 0.2300 for the Debt Service Fund. This is the same tax rate as last year.

ENTERPRISE FUND OVERVIEW

The FY2017 ending fund balance in the Enterprise Fund is projected to be \$17,987,824, which is 142% of total operating expenses. This accumulation of working capital will be used to fund future infrastructure repairs, maintenance, and expansion.

These numbers help the City maintain its strong bond rating of AA+ from Standard & Poor's and Aa3 from Moody's.

Revenues for FY2017 are projected to be \$10,199,648. Operating expenses for FY2017, including debt and capital, are projected to be \$13,346,702.

The water, sewer, gas, and garbage rate structures will remain the same for residential and commercial customers for FY2017.

DEBT SERVICE FUND OVERVIEW

The ending fund balance in the Debt Service Fund for 2017 is estimated to be \$4,272,077 which is 97% of projected debt service for FY2017. The City's policy for debt service reserves is 25% of the next year's debt service requirement. Our high reserve levels are strongly encouraged by the rating agencies to maintain our credit rating.

The City services debt in both the Debt Service Fund and the Enterprise Fund. The Debt Service Fund accounts for Debt that will be repaid with tax dollars. The Enterprise Fund accounts for Debt that will be repaid with user fees.

HOTEL OCCUPANCY TAX FUND OVERVIEW

The Marketing Director continues to do a tremendous job in creating signature events for Tomball. We believe that expenditures from the Hotel Motel Tax Fund continue to provide impact for the tourism industry as well as the business community. Funding for many events is provided in the proposed budget. Proposed expenditures for FY2017 are increased, however, a strong fund balance of \$379,063 is projected for the end of FY 2017.

REPORTING LEVELS

The following represents the reporting structure used in this document:

Fund
Department
Division
Line Item Detail

An organizational chart of the City is provided near the front of the budget document.

LONG RANGE STRATEGIC PLANS

The City has a formal Comprehensive Plan as well as a formal Strategic Plan. Both plans, adopted by the City Council, serve to identify, prepare, and meet the City's needs in future years.

DEBT MANAGEMENT

The City services debt in both the General Fund and the Enterprise Fund. At this time, there is no authority for the issuance of General Obligation Debt. All current outstanding amounts are from the issuance of Certificates of Obligation.

CASH MANAGEMENT

The City continues to revise and improve its cash management practices. The Investment Officer is responsible for managing the City's cash position and for the prudent investing of the City's idle funds. Staff continuously performs analyses of operational cash flows. The City's philosophy is to match our investments with cash flows and rate yields. The City's Investment Policy is reviewed and approved by the City Council annually. The objectives of the Investment Policy are safety, liquidity, yield, and minimal risk of loss.

RISK MANAGEMENT

Property and Liability insurance premiums have remained stable over the past few years. The FY2017 premiums are projected to be in line with the previous year. In addition, no substantial changes in worker's compensation, general liability, property, or auto premiums are expected.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its annual budget for the fiscal year ending September 30, 2016. The City also received the Certificate of Achievement in Financial Reporting for the September 30, 2015 Comprehensive Annual Financial Report (CAFR) from GFOA. This was the 26th consecutive year that the City has received this award.

Additionally, the City of Tomball is currently working on the Financial Transparency Star Program which is a new version of the Transparency Award Program from the Texas Comptroller's Office. The City received the Platinum Award for Transparency in Government this past year.

In order to receive the budget award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

ACKNOWLEDGEMENTS

The preparation of this budget could not have been accomplished without the efforts and dedication of the Finance Department staff. We would also like to express our appreciation to the Department Heads and other personnel from various departments who assisted in its preparation and especially members of the City Council for their in-depth review of the budget documents and participation in budget workshops.

In conclusion, this budget represents the latest of several expenditure strategies reflecting sound, prudent, financial management policies and practices and the City Council is to be congratulated for providing strong fiscal leadership in the preparation and adoption of the budget.

Respectfully submitted,



George T. Shackelford
City Manager



Glenn Windsor, CPA
Finance Director

Direct Testimony of Glenn Windsor

Ex. RGW-7

City of Tomball Strategic Plan 2016-2021

During fiscal year 2016-2017, Council developed a strategic plan which presented their collective vision for the City of Tomball through 2021. Council's plans can be equated to building plans for a house. Accordingly, city staff is charged with building a budget around the foundation that Council provides. By working together, following the plans, and using our resources wisely, Tomball will become a beautiful edifice.

Clear Vision for Tomball

The City Council envisions major players coming together to create the future of Tomball which includes a sense of community and a home of which the citizens are proud. The city should offer a positive business environment and a home town feel through excellent education, healthcare, churches, public safety, services, utilities, internet services, public facilities, pedestrian friendly areas and good mobility. In order to make that vision a reality, Council established the following targets...

- **Identity-Branding:** Become a destination city with many activities to draw people here
 - Festivals: Downtown movie night, arts, and music concerts
 - Communicate "brand" to citizens
- **Economic Development:** Become regional hub for retail, medical, financial, and high-tech businesses
- **Infrastructure:** Improve downtown parking and drainage
- **Council-Staff-Public Relations:** Improve customer service

Fiscal Year 2016-2017 Goals

- Easy to use and understandable by the Council, staff, and public.
- Focus on realistic, action – oriented strategies.
- Provide mechanisms to evaluate progress.
- Outline strategies for updating or making changes.
- The result of a Council and staff collaborative effort.

Direct Testimony of Glenn Windsor

Ex. RGW-7

City goal, it is checked (✓) on the matrix.

	1) Infrastructure	2) Council-Staff-Public Relations	3) Identity - Branding	4) Economic Development	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		Mayor and Council
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		City Manager's Office
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Permits and Inspections
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		City Secretary
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Human Resources
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Finance
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Police
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Municipal Court
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Community Center
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Fire
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Public Works Administration
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Parks
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Streets
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Engineering and Planning
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Utilities
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Utility Billing

Comparative Tax Levies

For an average Tomball Single-Family Residence

	2016	2017
<u>Harris County</u>		
Market Value	\$ 191,872	\$ 199,542
Homestead Exemptions	20%	20%
Taxable Value	\$ 153,497	\$ 159,634
Tax Rate/ \$100	0.41923	0.41656
Tax Levy	\$ 643.51	\$ 664.97

<u>Tomball ISD</u>		
Market Value	\$ 191,872	\$ 199,542
Homestead Exemptions	(25,000)	(25,000)
Taxable Value	\$ 166,872	\$ 174,542
Tax Rate/ \$100	1.34	1.34
Tax Levy	\$ 2,236.08	\$ 2,338.87

<u>City of Tomball</u>		
Market Value	\$ 191,872	\$ 199,542
Homestead Exemptions	(24,946)	(25,638)
Taxable Value	\$ 166,926	\$ 173,904
Tax Rate/ \$100	0.341455	0.341455
Tax Levy	\$ 569.98	\$ 593.81

TOTAL TAX LEVY	\$ 3,449.57	\$ 3,597.64
----------------	-------------	-------------

Levy does not include calculation of taxes for Harris County Flood Control District and other overlapping special taxing jurisdictions

PROPERTY TAX CALCULATION AND DISTRIBUTION

2016 Certified Tax Roll & Levy **

Assessed Valuation (100%)	\$	1,767,783,400
Rate Per \$100	\$	0.341455
Total Tax Levy	\$	6,036,185
Percent of Current Tax Collection		98%
Estimated Current Tax Collections	\$	5,915,461

Summary of Tax Collections

Current Tax	\$	5,915,461
Delinquent Tax		37,750
Penalty and Interest		28,500
Total 2016-2017 Tax Collections	\$	5,981,711

Proposed Distribution:

	Tax Rate*	% of Total	Amount
General Fund:			
Current Tax			\$ 1,930,877
Delinquent Tax			17,750
Penalty and Interest			13,500
Total General Fund	\$ 0.111455	32.64%	\$ 1,962,127
Debt Service Fund:			
Current Tax			\$ 3,984,584
Delinquent Tax			20,000
Penalty and Interest			15,000
Total Debt Service Fund	\$ 0.230000	67.36%	\$ 4,019,584
TOTAL DISTRIBUTION	\$ 0.341455	100.00%	\$ 5,981,711

* Tax rate is expressed as cents per \$100 of valuation.

** The Certified Roll was received after budget was adopted.

MUNICIPAL TAX RATE COMPARISON

	FY 2016-17 Proposed Tax Rate*
Jersey Village	0.742500
Deer Park	0.720000
La Porte	0.710000
Pearland	0.681200
Houston	0.586420
Pasadena	0.575388
Seabrook	0.565177
Missouri City	0.560100
Friendswood	0.546000
Katy	0.506720
Bellaire	0.387400
Tomball	0.341455
Webster	0.284500
Humble	0.210000

* Tax rate is expressed as cents per \$100 of valuation.



Adopted Budget

Fiscal Year
October 1, 2016 through September 30, 2017

City Council



F.S. "Field" Hudgens
Council, Position 1
Elected May 2011
Serving Second Term



Gretchen Fagen
Mayor
Elected May 2007
Re-elected May 2013
Serving Third Term



Mark Stoll
Council, Position 2
Elected June 2009
Serving Third Term



Derek Townsend Sr
Council, Position 4
Elected May 2009
Serving Third Term

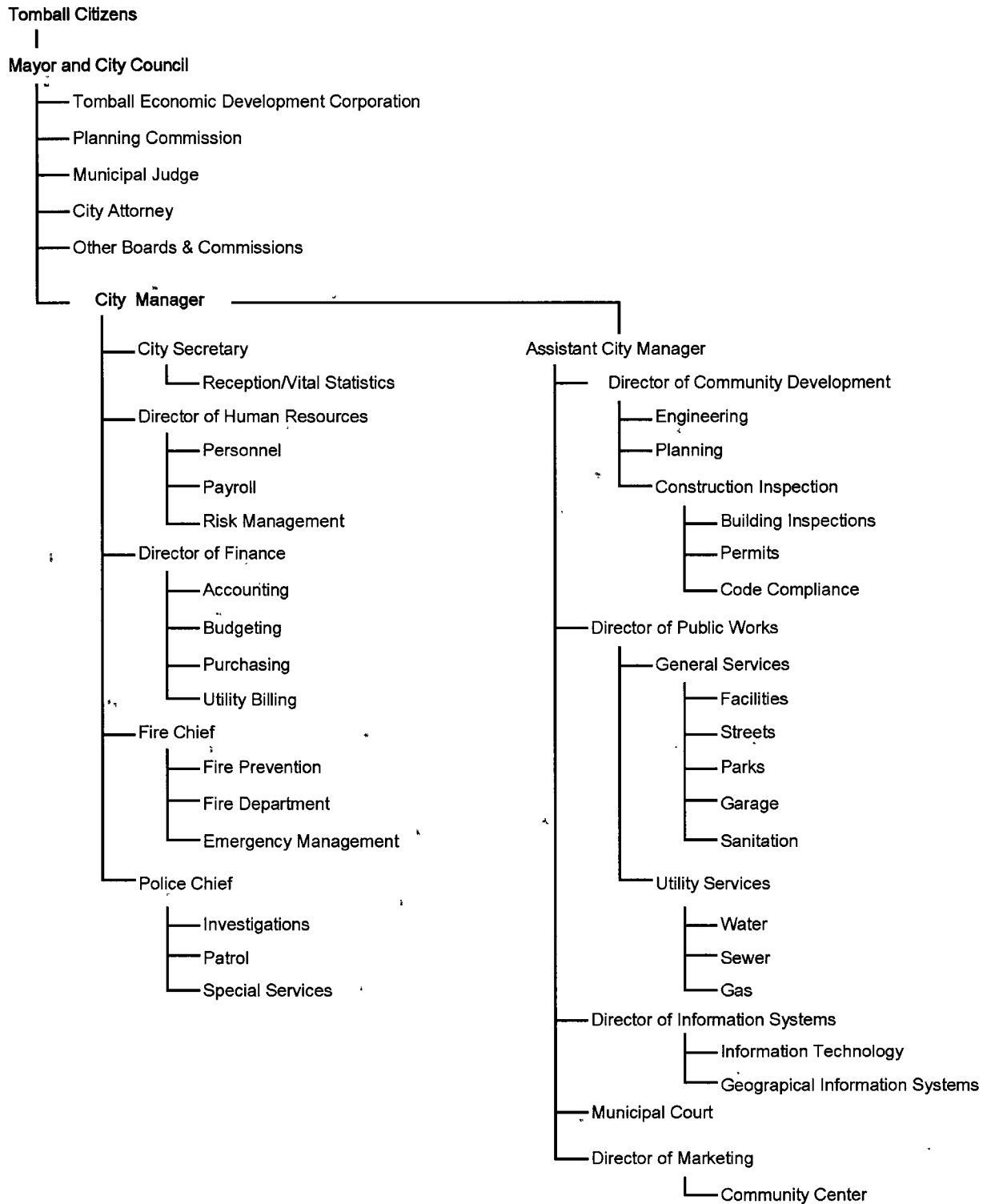


Chad Degges
Council, Position 3
Elected May 2014
Serving First Term



Lori Klein Quinn
Mayor Pro Tem
Council, Position 5
Elected May 2014
Serving First Term

Staff Organizational Chart



Direct Testimony of Glenn Windsor

Ex. RGW-7

Staffing

		2011	2012	2013	2014	2015	2016	Adopted 2017
General Fund (GF)								
City Hall Administration								
	City Manager's Office	3.00	3.00	2.00	2.00	2.00	2.00	2.00
	Mayor and Council	-	-	-	-	-	-	-
	City Secretary's Office	4.50	4.50	4.50	4.50	4.50	4.50	4.50
	Human Resources	2.00	2.50	3.00	3.00	3.00	3.00	3.00
	Finance	5.00	5.00	5.00	5.00	5.00	5.00	5.50
	Information Systems	-	1.00	3.00	3.00	3.00	3.00	3.00
	Legal	-	-	-	-	-	-	-
	Police	57.00	59.00	58.00	58.50	59.50	59.50	61.50
	Municipal Court	5.50	4.50	4.50	4.50	4.50	4.50	4.50
	Community Center	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Fire Department	14.00	16.00	16.00	16.00	25.00	25.00	27.50
	Fire Marshal's Office	2.00	2.00	2.00	2.50	2.50	2.50	-
	Emergency Management	-	-	-	-	-	-	-
Community Development								
	Building Permits and inspections	5.00	5.00	5.00	5.00	4.00	6.00	6.00
	Engineering and Planning	7.00	7.00	6.00	6.00	7.00	5.00	5.00
	Public Works Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Facilities Maintenance	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Garage	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Parks	5.20	5.20	5.20	5.20	5.20	5.20	5.20
	Streets	8.20	8.20	7.20	7.20	7.20	8.20	8.20
Total General Fund		125.40	129.90	129.40	130.40	140.40	141.40	143.90
Enterprise Fund (EF)								
	Utilities administration	3.00	3.00	3.00	3.00	3.00	4.00	4.00
	Utility Billing	6.00	6.00	4.00	4.00	4.00	4.00	4.00
	Water	7.20	7.20	8.20	8.20	8.20	8.20	8.20
	Wastewater	10.20	10.20	10.20	10.20	10.20	10.20	10.20
	Gas	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Total Enterprise Fund		32.60	32.60	31.60	31.60	31.60	32.60	32.60
Special Revenue Funds		3.00	2.50	12.00	12.00	3.00	3.00	3.50
Total Paid staff		161.00	165.00	173.00	174.00	175.00	177.00	180.00
For the 2016-2017 Budget								
GF	Finance Department	Part Time Admin Assist/Floater						0.50
GF	Police Department	School Resource Officer						2.00
GF	Fire Marshal	Transferred to Fire Department						-
SF	Hotel Occupancy	Part Time Admin Assist/Floater						0.50
Total							3.00	

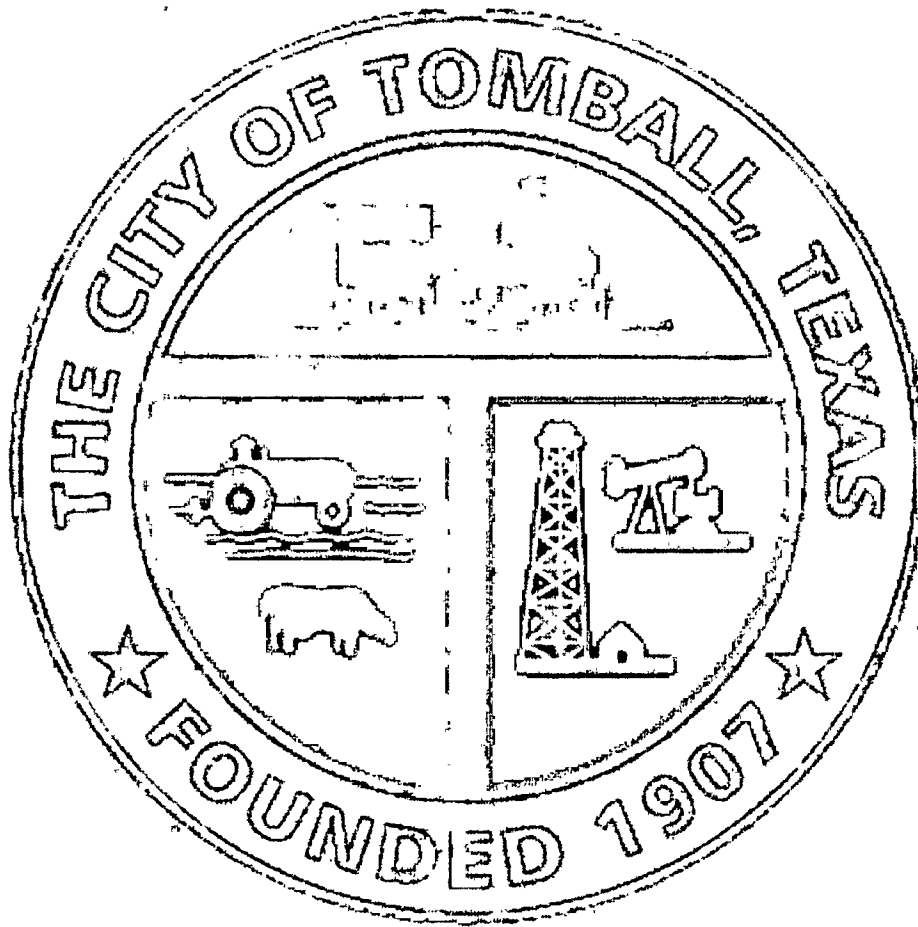
Fund Summaries

Consolidated Statement of Anticipated Receipts and Revenues and Expenditures
and Changes in Fund Balance- All Funds
City Manager 2016-2017 Adopted Budget

	Governmental			Proprietary	Internal Service				Consolidated	
	General	Special	Debt	Enterprise	Fleet	Health	Water	Sewer	Capital	All Funds
Funds	Fund	Revenue	Service	Fund	Replacement	Insurance	Capital	Capital	Projects	FY 2017
	100	200-290	300	600	650	910	730	740	400/460	
Revenues:										
Property taxes	1,881,250	-	\$ 3,685,000	-	-	-	-	-	-	5,566,250
Hotel Occupancy	-	625,000	-	-	-	-	-	-	-	625,000
Sales taxes	10,700,000	-	-	-	-	-	-	-	-	10,700,000
Franchise taxes	1,299,000	-	-	-	-	-	-	-	-	1,299,000
Permits and licenses	441,300	-	-	-	-	-	-	-	-	441,300
Fines and warrants	556,200	310,150	-	-	-	-	-	-	-	866,350
Service fees	2,200,000	-	-	9,455,000	-	-	-	-	-	11,655,000
Transfers in	2,342,169	-	-	-	201,812	2,642,344	-	-	5,756,184	10,942,509
Contributions/Grants	430,049	-	730,913	558,148	-	-	-	-	-	1,719,110
Interest	50,000	4,205	-	19,000	5,400	-	4,000	5,000	45,000	132,605
Other	720,147	80,000	7,000	167,500	30,000	-	200,000	250,000	626,000	2,080,647
Total Revenues	\$ 20,620,115	\$ 1,019,355	\$ 4,422,913	\$ 10,199,648	\$ 237,212	\$ 2,642,344	\$ 204,000	\$ 255,000	\$ 6,427,184	\$ 46,027,771
Expenditures:										
General Government	3,931,508	-	-	-	-	2,616,247	-	-	23,682,969	30,230,724
Transfers out	2,130,591	-	-	-	-	-	-	-	-	2,130,591
Public Safety	9,349,950	689,815	-	-	-	-	-	-	-	10,019,765
Public Works	5,344,829	-	-	-	-	-	-	-	-	5,344,829
Engineering and Planning	711,132	-	-	-	-	-	-	-	-	711,132
Parks and Recreation	1,062,631	20,500	-	-	-	-	-	-	-	1,083,131
Tourism & Arts	-	722,692	-	-	-	-	-	-	-	722,692
Utilities	-	-	-	12,640,017	-	-	465,983	1,000,000	4,436,660	18,542,660
Capital Projects/Outlay	-	-	-	-	181,812	-	-	-	-	181,812
Debt Service	-	-	4,423,173	706,685	-	-	-	-	276,450	5,406,308
Total Expenditures	\$ 22,530,641	\$ 1,413,007	\$ 4,423,173	\$ 13,346,702	\$ 181,812	\$ 2,616,247	\$ 465,983	\$ 1,000,000	\$ 28,396,079	\$ 74,373,644
Other Sources (Uses):										
Debt Proceeds	-	-	-	-	-	-	-	-	20,506,171	20,506,171
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,506,171	\$ 20,506,171
Revenues Over (Under)										
Expenditures	\$ (1,910,526)	\$ (393,653)	\$ (260)	\$ (3,147,054)	\$ 55,400	\$ 26,097	\$ (261,983)	\$ (745,000)	\$ (1,462,724)	\$ (7,839,702)
Beginning Fund Balance	\$ 13,084,492	\$ 1,549,375	\$ 4,272,337	\$ 21,134,878	\$ 2,831,892	\$ 1,091,442	\$ 1,818,465	\$ 2,063,011	\$ 11,355,535	\$ 59,201,427
Ending Fund Balance	\$ 11,173,966	\$ 1,155,722	\$ 4,272,077	\$ 17,987,824	\$ 2,887,292	\$ 1,117,539	\$ 1,556,482	\$ 1,318,011	\$ 9,892,811	\$ 51,361,725
Adopted Reserve Level	50%	82%	97%	142%	1588%	43%		132%		69%

Direct Testimony of Glenn Windsor

Ex. RGW-7



Direct Testimony of Glenn Windsor

Ex. RGW-7

General Fund

Fund Description

The General Fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

Fund Narrative

During the budget process, it is the General Fund that receives the most attention from City staff, the council, and the public. The attention is well deserved because it is this fund that reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

Concluding Fiscal Year Financial Performance

Ending Fund Balance in the General Fund for FY2016 is projected to be \$ 13,084,492. Revenues for the current fiscal year are budgeted at \$20,232,292. No increase in investment earnings is expected for FY2017. Favorable variances increasing revenue include property taxes (\$64,000), sanitation fees (\$50,000) and franchise tax (\$32,000).

2016/2017 Budget

Revenues

Base budget revenues for FY2017 are \$20,620,115. This amount is \$ 387,823 or 1.92% more than the adopted budgeted revenues for FY2016. This increase is primarily due to the \$ 258,142 increase in ESD#15 Station 5 operating cost reimbursement. Franchise fee revenue is projected to be \$ 17,000 less than what was budgeted for FY2016 due to projected decreases in fees charged. Fines and warrant revenues are projected to increase by \$ 5,000. Interest revenues are expected to remain the same due to low investment rates.

Expenditures

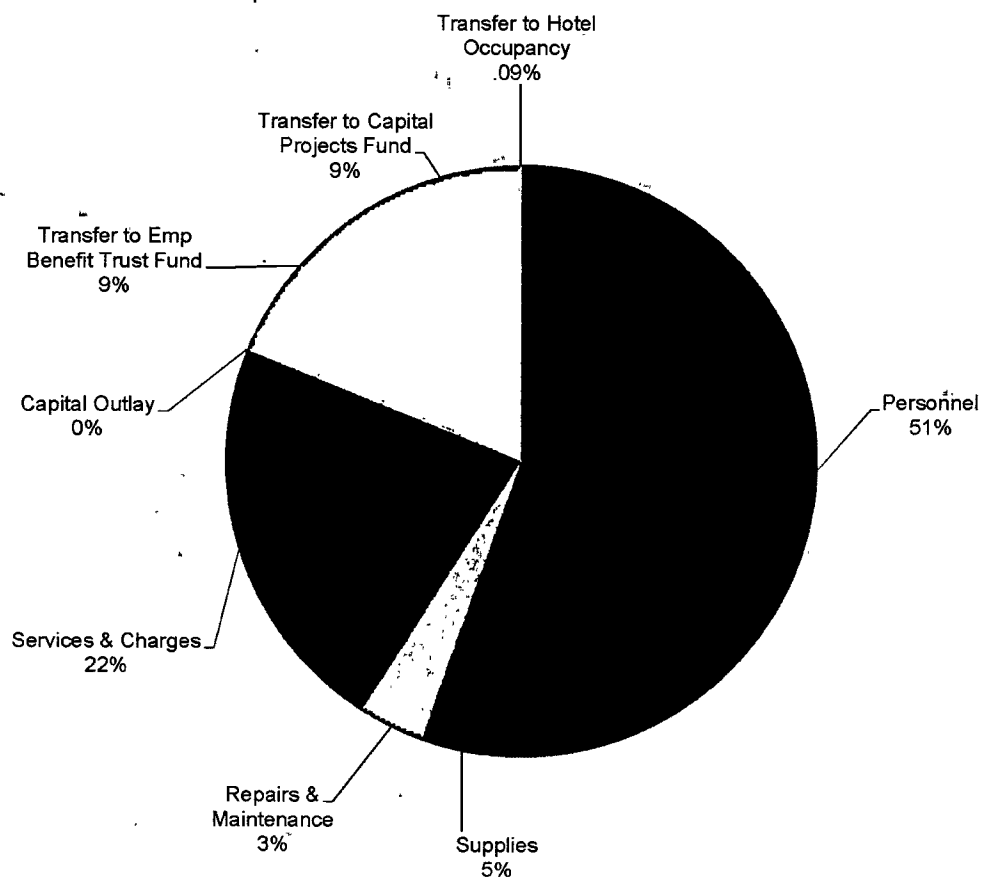
The budget for operating expenditures for FY2016 is \$21,488,460. This amount is \$ 65,802 or 3% more than the adopted budget for FY2015. Included in the budget are 3% salary adjustments based on performance. Changes were also made in the health insurance plan to reduce the cost of coverage. Total budgeted operating expenditures in the General Fund include an increase to expenditures of \$ 791,913 related to Supplemental Programs. Staffing charts are included on each departmental budget page to reflect the number of positions budgeted.

Direct Testimony of Glenn Windsor

Ex. RGW-7

GENERAL FUND EXPENDITURES

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 PROJECTION	FY 2017 BUDGET
Personnel	\$ 9,792,668	\$ 10,826,193	\$ 10,307,897	\$ 11,456,944
Supplies	\$ 865,086	\$ 1,148,390	\$ 1,029,920	\$ 1,034,447
Repairs & Maintenance	\$ 922,429	\$ 954,390	\$ 1,040,223	\$ 807,302
Services & Charges	\$ 4,472,330	\$ 5,000,484	\$ 4,675,955	\$ 4,979,545
Capital Outlay	\$ 1,238,880	\$ 826,600	\$ 316,723	\$ -
Vehicle Replacement	\$ 502,247	\$ 390,000	\$ 390,000	\$ 141,812
Transfer to Emp Benefit Trust Fund	\$ 1,695,536	\$ 1,822,403	\$ 1,822,403	\$ 2,110,591
Transfer to Capital Projects Fund	\$ 1,209,747	\$ 500,000	\$ 1,161,277	\$ 1,980,000
Transfer to Hotel Occupancy	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENDITURES	\$ 20,718,923	\$ 21,488,460	\$ 20,764,398	\$ 22,530,641



General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
2016-2017 Adopted Budget Worksheet

	FY 2014 Actuals	FY 2015 Actuals	Current FY2016	FY2016 Projections	FY 2017 Budget
Revenues:					
Contributions	\$ 319,424	\$ 306,346	\$ 284,887	\$ 290,366	\$ 430,049
Fines & Warrants	842,681	666,083	743,500	551,200	556,200
Franchise Taxes	1,253,077	1,282,598	1,264,000	1,316,000	1,299,000
Interest	10,016	15,564	15,000	35,000	50,000
Other Revenue	373,263	1,246,665	417,930	628,286	720,147
Permits & Licenses	478,282	481,173	516,850	441,300	441,300
Property Taxes	1,638,673	1,715,949	1,790,000	1,854,000	1,881,250
Sales Taxes	10,532,665	10,839,818	10,700,000	10,700,000	10,700,000
Services	2,100,261	2,202,024	2,100,000	2,150,000	2,200,000
Total Revenues	17,548,342	18,756,220	17,832,167	17,966,152	18,277,946
Expenditures:					
Administrative	249,106	368,869	395,300	388,753	401,244
Building Permits and Inspections	357,125	400,801	555,344	426,962	479,064
Mayor and Council	55,104	49,666	116,509	108,465	101,298
City Secretary	358,640	317,154	409,636	334,379	441,340
Human Resources	340,174	411,112	513,832	404,390	533,061
Finance	563,350	583,433	654,277	640,565	668,969
Information Systems	636,832	609,543	715,099	687,753	680,616
Legal	146,668	149,313	142,000	105,441	142,500
Non-Departmental*	697,554	608,376	429,500	488,809	483,416
Police	5,083,135	5,237,175	5,501,770	5,160,115	5,689,940
Municipal Court	307,340	312,161	383,345	339,216	395,084
Community Center	166,459	128,440	183,277	185,838	169,475
Fire Marshal	157,688	238,787	250,277	147,003	-
Fire	1,611,732	3,127,805	2,717,514	2,610,828	2,956,629
Emergency Management	17,021	23,651	18,945	17,925	24,905
ESD#15 Station 5	-	-	-	159,972	283,392
Public Works Administration	49,656	53,448	60,292	57,157	57,305
Garage	134,322	146,330	152,653	174,919	151,139
Parks	529,631	699,116	827,224	995,376	893,156
Streets	1,339,392	2,067,399	2,353,031	2,281,842	2,450,524
Sanitation	1,989,160	1,968,765	2,022,300	2,060,060	2,078,100
Engineering and Planning	621,787	744,182	634,904	545,301	711,132
Facilities Maintenance	687,481	757,861	609,028	600,926	607,761
Transfer Out to Hotel Occupancy *	10,000	20,000	20,000	20,000	20,000
Transfer Out to Health Insurance *	1,601,750	1,695,536	1,822,403	1,822,403	2,110,591
Total Expenditures	17,711,107	20,718,923	21,488,460	20,764,398	22,530,641
Net Income from Operations	(162,765)	(1,962,703)	(3,656,293)	(2,798,246)	(4,252,695)
Other Sources/(Uses):					
Transfer In from Enterprise Fund	1,806,049	2,031,276	2,400,125	2,400,125	2,342,169
Total Other Sources/(Uses)	1,806,049	2,031,276	2,400,125	2,400,125	2,342,169
Revenues Over/(Under) Expenditures	1,643,284	68,573	(1,256,168)	(398,121)	(1,910,526)
Beginning Fund Balance	11,770,749	13,414,039	13,482,612	13,482,612	13,084,492
Ending Fund Balance	\$ 13,414,039	\$ 13,482,612	\$ 12,226,444	\$ 13,084,492	\$ 11,173,966
25% of Operating Expenses - Target	76%	65%	57%	63%	50%

CITY OF TOMBALL
100 - General Fund Revenue Detail

	FY 2013	FY 2014	FY 2015	FY 2016		FY 2017
GENERAL FUND REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
5110 CURRENT TAXES	\$1,504,202	\$1,615,935	\$1,684,400	\$1,750,000	\$1,825,000	\$1,850,000
5120 DELINQUENT TAXES	\$28,142	\$11,293	\$17,758	\$25,000	\$16,000	\$17,750
5130 PENALTY, INTEREST, ATTY FEES	\$11,569	\$11,445	\$13,791	\$15,000	\$13,000	\$13,500
5140 SALES TAX	\$9,442,376	\$10,532,665	\$10,839,818	\$10,700,000	\$10,700,000	\$10,700,000
5141 ALCOHOLIC BEVERAGE TAX	\$44,644	\$60,332	\$67,136	\$65,000	\$65,000	\$65,000
5150 ELECTRICAL FRANCHISE TAX	\$682,189	\$672,507	\$683,635	\$684,000	\$700,000	\$684,000
5160 T.V. CABLE FRANCHISE TAX	\$110,338	\$150,169	\$183,841	\$175,000	\$191,000	\$190,000
5161 1% IN KIND/ PEG FEES	\$0	\$24,611	\$36,949	\$40,000	\$40,000	\$40,000
5170 COMMUNICATIONS ROW LINE FEE	\$288,822	\$221,079	\$194,513	\$180,000	\$200,000	\$200,000
5175 SANITATION FRANCHISE TAX	\$185,953	\$184,711	\$183,660	\$185,000	\$185,000	\$185,000
5190 BINGO TAX	\$10	\$26	\$14	\$25	\$25	\$25
5200 BUILDING PERMITS	\$253,615	\$230,936	\$236,205	\$265,000	\$230,000	\$230,000
5210 CONSTRUCTION PERMITS	\$31,354	\$63,582	\$84,467	\$70,000	\$60,000	\$60,000
5215 PLUMBING PERMIT	\$26,246	\$28,029	\$24,417	\$30,000	\$28,000	\$28,000
5220 MECHANICAL PERMITS	\$37,911	\$23,433	\$25,119	\$25,000	\$20,000	\$20,000
5230 ELECTRICAL PERMITS	\$36,852	\$38,597	\$33,417	\$40,000	\$25,000	\$25,000
5235 FIRE PERMIT FEES	\$33,693	\$30,717	\$27,889	\$30,000	\$25,000	\$25,000
5240 OTHER PERMITS	\$3,568	\$5,197	\$4,330	\$5,500	\$4,000	\$4,000
5245 MISCELLANEOUS PERMIT FEES	\$1,062	\$1,007	\$110	\$1,000	\$1,000	\$1,000
5250 MIXED BEVERAGE FEES	\$6,945	\$12,802	\$11,475	\$15,000	\$15,000	\$15,000
5255 LICENSE FEES	\$8,258	\$3,792	\$4,353	\$6,500	\$4,000	\$4,000
5260 AMBULANCE PERMITS	\$5,600	\$6,400	\$6,700	\$7,000	\$8,000	\$8,000
5300 MUNICIPAL COURT FINES	\$499,297	\$462,330	\$380,736	\$425,000	\$320,000	\$325,000
5310 COURT COSTS/ADMIN FEES	\$297,783	\$248,431	\$193,270	\$225,000	\$165,000	\$165,000
5320 COURT WARRANT FEES	\$131,571	\$119,387	\$84,606	\$85,000	\$60,000	\$60,000
5340 TIME PYMT. FEE-10% CITY JUDICL.	\$2,593	\$2,513	\$1,494	\$2,000	\$1,200	\$1,200
5341 TIME PAYMENT FEE-40% FOR CITY	\$10,376	\$10,020	\$5,977	\$6,500	\$5,000	\$5,000
5365 RECYCLING REVENUE	\$17	\$22	\$0	\$0	\$0	\$0
5430 SANITATION FEES	\$2,037,143	\$2,100,261	\$2,202,024	\$2,100,000	\$2,150,000	\$2,200,000
5440 PLAT FEES	\$9,575	\$13,013	\$12,564	\$12,000	\$12,000	\$12,000
5441 REZONING APPLICATION FEE	\$3,400	\$4,387	\$3,604	\$4,000	\$5,000	\$5,000
5442 CONDITIONAL USE PERMIT	\$0	\$1,800	\$1,200	\$1,200	\$1,200	\$1,200
5443 PLANNED DEVELOPMENT	\$0	\$2,000	\$420	\$500	\$0	\$0
5444 SITE PLAN REVIEW	\$13,896	\$19,336	\$12,775	\$16,000	\$15,000	\$15,000
5445 PLAN REVIEW FEES- OTHER	\$1,000	\$138	\$2,128	\$150	\$100	\$100
5446 ZONING FEES- OTHER	\$3,829	\$5,918	\$1,475	\$3,000	\$3,000	\$3,000
5450 BIRTH AND DEATH CERTIFICATE FEES	\$35,316	\$38,628	\$43,899	\$40,000	\$39,000	\$40,000
5451 NOTARY FEES	\$30	\$18	\$30	\$30	\$30	\$30
5460 ALARM SYSTEM REGISTRATION FEES	\$10,925	\$15,205	\$22,950	\$15,000	\$25,000	\$25,000
5461 FALSE ALARM SERVICE FEE	\$23,150	\$28,575	\$45,025	\$50,000	\$35,000	\$35,000
5470 EMERGENCY SERVICE DISTRICT FEES	\$60,000	\$65,625	\$82,575	\$87,600	\$112,650	\$121,000
5472 ESD#15 SS OPERATING COST	\$0	\$0	\$0	\$0	\$14,112	\$25,250
5474 ESD#15 STATION 5 PAYROLL	\$0	\$0	\$0	\$0	\$131,748	\$232,892
5480 LIFE SAFETY PLAN REVIEW	\$2,275	\$2,225	\$2,910	\$3,000	\$3,000	\$3,000
5481 STATE LICENSED FACILITIES	\$400	\$750	\$705	\$750	\$750	\$750

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL
100 - General Fund Revenue Detail

	FY 2013	FY 2014	FY 2015	FY 2016		FY 2017
GENERAL FUND REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
5482 ANNUAL FIRE INSPECTIONS	\$50	\$325	\$325	\$325	\$625	\$600
5500 SALE OF CITY PROPERTY	\$0	\$0	\$8,604	\$30,000	\$60,746	\$30,000
5505 RENT REVENUES	\$12,088	\$7,800	\$8,300	\$8,500	\$8,500	\$8,500
5510 COMMUNITY CENTER FEES	\$13,975	\$19,610	\$31,290	\$25,000	\$28,000	\$29,000
5515 CONGREGATE MEAL SERV. REVENUE	\$2,421	\$1,325	\$3,044	\$1,600	\$5,000	\$5,000
5520 PARK RENTAL FEE	\$7,300	\$12,271	\$15,680	\$12,000	\$15,000	\$15,000
5550 MISCELLANEOUS INCOME	\$33,343	\$86,312	\$70,195	\$34,000	\$34,000	\$34,000
5560 RETURNED CHECK FINES	\$100	\$60	\$90	\$100	\$100	\$100
5690 SANITATION PENALTY	\$23,623	\$21,352	\$32,418	\$30,000	\$35,000	\$35,000
5730 SCHOOL RESOURCE OFFICERS (SRO)	\$223,883	\$259,424	\$296,346	\$273,887	\$279,366	\$419,049
5740 OTHER GRANTS	\$1,000	\$25,000	\$0	\$1,000	\$1,000	\$1,000
5770 TEDC CONTRIBUTIONS	\$10,000	\$35,000	\$10,000	\$10,000	\$10,000	\$10,000
5800 INTEREST INCOME	\$20,510	\$12,615	\$12,379	\$15,000	\$35,000	\$50,000
5801 UNREALIZED GAIN ON INVESTMENTS	(\$3,797)	(\$2,599)	\$3,185	\$0	\$0	\$0
5902 CAPITAL LEASE PROCEEDS	\$0	\$0	\$800,000	\$0	\$0	\$0
5961 TRANSFERS IN	\$2,246,221	\$1,806,049	\$2,031,276	\$2,400,125	\$2,400,125	\$2,342,169
TOTAL GENERAL FUND REVENUES	\$18,476,642	\$19,354,391	\$20,787,496	\$20,232,292	\$20,366,277	\$20,620,115

Direct Testimony of Glenn Windsor

Ex. RGW-7

City Manager's Office

DEPARTMENT MISSION

The City of Tomball has a Council/Manager form of government where the City Council sets policy and the City Manager is charged with carrying out the policies and programs approved by the City Council and providing administrative leadership. The City Manager is responsible for the City's daily operations, hiring department heads, supervising City personnel, directing and coordinating all municipal laws and ordinances, and recommending the annual budget.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- Maintained balance budget and continued quality service delivery
- Assisted the 249 Partnership to support the completion of the SH249 extension project
- Obtained grant funding to assist in the development of Broussard Community Park
- Assisted department heads in creating and implementing new programs and initiatives for each department

Goals & Objectives for FY 2016-17

- Increase Tomball's participation in regional partnerships and planning
- Develop Proposed Budget that supports the City's Strategic Plan
- Seek additional funding thru grants and other sources for City amenities and development

CITY OF TOMBALL
2016-2017 ADOPTED BUDGET SUMMARY

FUND

100 - General Fund

DEPARTMENT

111 - City Manager's Office

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$342,943.00	\$366,680.00	\$362,516.00	\$372,674.00
Supplies	\$754.00	\$700.00	\$1,217.00	\$750.00
Maintenance	-	-	-	-
Services and charges	\$25,172.00	\$27,920.00	\$25,020.00	\$27,820.00
Total Operating Expenditures	\$368,869	\$395,300	\$388,753	\$401,244
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$368,869	\$395,300	\$388,753	\$401,244
<hr/>				
Supplemental Programs			Recurring	Non-Recur.
None				
<hr/>				
Staffing		FY2015	FY2016	FY2017
City Manager		1.00	1.00	1.00
Assistant City manager.		1.00	1.00	1.00
Total		2.00	2.00	2.00

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	CITY MANAGER	100-111 CITY MANAGER
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$244,033	\$293,744	\$271,774	\$300,065
6009 WAGES-OTHER	\$14,600	\$0	\$7,730	\$0
6011 VACATION PAY	\$18,718	\$0	\$9,733	\$0
6012 SICK PAY	\$5,346	\$4,519	\$8,676	\$2,583
6019 MISCELLANEOUS PAY	\$665	\$785	\$785	\$905
6021 FICA-MED/SS	\$18,643	\$24,311	\$20,537	\$24,682
6022 TMRS-EMPLOYER	\$40,755	\$43,053	\$43,036	\$44,202
6025 WORKER COMPENSATION INSURANCE	\$183	\$268	\$245	\$237
PERSONNEL SERVICES	\$342,943	\$366,680	\$362,516	\$372,674
6101 OFFICE AND COMPUTER SUPPLIES	\$563	\$500	\$817	\$500
6102 EDUCATIONAL SUPPLIES	\$0	\$0	\$150	\$0
6105 FOOD SUPPLIES	\$39	\$100	\$150	\$150
6106 MATERIALS AND PARTS	\$100	\$0	\$0	\$0
6108 FUEL, OIL AND LUBRICANTS	\$52	\$0	\$0	\$0
6109 POSTAGE	\$0	\$100	\$100	\$100
SUPPLIES	\$754	\$700	\$1,217	\$750
REPAIRS AND MAINTENANCE	\$0	\$0	\$0	\$0
6312 COMMUNICATION SERVICES	\$1,824	\$1,920	\$1,920	\$1,920
6332 TRAVEL AND MEALS	\$5,564	\$6,500	\$4,000	\$6,000
6333 DUES AND SUBSCRIPTIONS	\$3,004	\$2,600	\$3,700	\$3,000
6334 AUTOMOBILE ALLOWANCES	\$14,100	\$14,400	\$14,400	\$14,400

Direct Testimony of Glenn Windsor

Ex. RGW-7

FUND	CITY OF TOMBALL	DIVISION
GENERAL FUND	DEPARTMENT CITY MANAGER	100-111 CITY MANAGER
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6337 TRAINING	\$680	\$2,500	\$1,000	\$2,500
SERVICES AND CHARGES	\$25,172	\$27,920	\$25,020	\$27,820
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL GENERAL-ADMINISTRATIVE	\$368,869	\$395,300	\$388,753	\$401,244

Direct Testimony of Glenn Windsor

Ex. RGW-7

Permits and Inspections

DEPARTMENT MISSION

To provide exceptional customer service and administer permits per the City's adopted codes to ensure the adequate construction of residential and commercial structures.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- Attendance at monthly code meetings and maintenance of all necessary certifications
- Updated website content and established social media presence through Twitter and Facebook (over 630 followers to date)
- Complete inspections within one business day
- Processed all permits within required timeframes
- Successful compliance (100%) of the newly adopted substandard sign code
- Rebranded code enforcement to code compliance
- Implemented Quarterly Reporting

Goals & Objectives for FY 2016-17

- Training on 2015 International Building Codes and other updated codes
- Adopt updated Building Codes
- Hire Plan Reviewer and rely less on on-call plan review and inspection services
- Continue to work in a collaborative manner with the development community
- Ensure a high level of construction quality for the citizens of Tomball while continuing to provide exceptional customer service

Major Budgeted Items

- Professional Services (\$65,000)

CITY OF TOMBALL

2016-2017 ADOPTED BUDGET SUMMARY

FUND

100 - General Fund

DEPARTMENT

112 - Permits & Inspection

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$241,116	\$381,276	\$255,412	\$368,464
Supplies	\$8,502	\$20,650	\$10,050	\$15,500
Maintenance	\$1,044	\$10,000	\$10,000	\$5,000
Services and charges	\$124,416	\$143,418	\$151,500	\$90,100
Total Operating Expenditures	\$375,078	\$555,344	\$426,962	\$479,064
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	\$25,723	-	-	-
Total Expenditures	\$400,801	\$555,344	\$426,962	\$479,064

Supplemental Programs	Recurring	Non-Recur.
None		

Staffing	FY2015	FY2016	FY2017
Building Official	1	1	1
City Inspector	2	2	-
Code Enforcement Officer	-	2	2
Permit Technician	1	1	-
Comb. Building Inspector	-	-	2
Administrative Assistant	-	-	1
Total	4.00	6.00	6.00

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	PERMIT/INSPECT	112 - PERMIT/INSPEC
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$61,947	\$69,490	\$65,001	\$71,525
6003 WAGES-FULL TIME	\$85,393	\$250,699	\$129,773	\$224,081
6004 WAGES-PART TIME	\$6,940	\$0	\$109	\$0
6005 WAGES-OVERTIME	\$2,658	\$3,090	\$3,090	\$4,000
6009 WAGES-OTHER	\$7,145	\$0	\$3,468	\$0
6011 VACATION PAY	\$13,145	\$0	\$5,027	\$0
6012 SICK PAY	\$21,328	\$1,041	\$2,369	\$1,830
6019 MISCELLANEOUS PAY	\$1,310	\$1,450	\$700	\$940
6021 FICA-MED/SS	\$14,428	\$19,455	\$15,781	\$23,235
6022 TMRS-EMPLOYER	\$25,928	\$34,454	\$28,522	\$41,611
6025 WORKER COMPENSATION INSURANCE	\$894	\$1,597	\$1,572	\$1,242
PERSONNEL SERVICES	\$241,116	\$381,276	\$255,412	\$368,464
6101 OFFICE AND COMPUTER SUPPLIES	\$1,441	\$2,050	\$2,050	\$2,500
6102 EDUCATIONAL SUPPLIES	\$1,028	\$1,100	\$0	\$2,000
6105 FOOD SUPPLIES	\$89	\$0	\$0	\$0
6107 CLOTHING AND UNIFORMS	\$1,459	\$2,500	\$2,500	\$2,500
6108 FUEL, OIL AND LUBRICANTS	\$2,927	\$10,000	\$5,000	\$7,500
6109 POSTAGE	\$0	\$3,500	\$0	\$0
6119 OTHER SUPPLIES	\$1,558	\$1,500	\$500	\$1,000
SUPPLIES	\$8,502	\$20,650	\$10,050	\$15,500
6205 VEHICLE MAINTENANCE	\$1,044	\$10,000	\$10,000	\$5,000
REPAIRS AND MAINTENANCE	\$1,044	\$10,000	\$10,000	\$5,000

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	PERMIT/INSPECT	112 - PERMIT/INSPEC
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6304 PROFESSIONAL SERVICES, OTHER	\$114,544	\$114,000	\$129,000	\$65,000
6312 COMMUNICATION SERVICES	\$3,051	\$6,368	\$4,000	\$5,000
6332 TRAVEL AND MEALS	\$3,439	\$12,100	\$11,000	\$12,000
6333 DUES AND SUBSCRIPTIONS	\$582	\$1,750	\$600	\$1,000
6337 TRAINING	\$2,745	\$7,600	\$6,500	\$6,500
6362 PERMITS AND LICENSES	\$55	\$1,600	\$400	\$600
SERVICES AND CHARGES	\$124,416	\$143,418	\$151,500	\$90,100
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
6998 TRANSFER TO FLEET REPLACEMENT	\$25,723	\$0	\$0	\$0
TRANSFERS	\$25,723	\$0	\$0	\$0
TOTAL GENERAL-PERMITS/INSPCTNS.	\$400,801	\$555,344	\$426,962	\$479,064

Direct Testimony of Glenn Windsor

Ex. RGW-7

Mayor and Council

DEPARTMENT MISSION

The mission of the Mayor and City Council of the City of Tomball is to establish the goals and objectives of the City in order to provide the highest level of service to all customers, citizens, visitors, and staff with professionalism and efficiency.

Serving as a City Councilmember is one of the most demanding—and rewarding—tasks that a citizen can perform. City government is the voice of the community and, as leaders of Tomball, the Mayor and City Council are responsible for policy-making decisions that have a substantial impact on the daily lives of Tomball citizens.

As the governing body of Tomball, the City Council establishes the City's annual program of service by adopting the budget and exercises regulatory power by adopting rules, regulations, laws and formal policies. The Council identifies the needs of the City and its citizens and provides direction to the City Manager and City staff to meet those needs while considering and maximizing the available resources.

Information regarding current and past meetings and actions is provided through continual updating of the City's website, located at www.tomballtx.gov.

CITY OF TOMBALL
2016-2017 ADOPTED BUDGET SUMMARY

FUND

DEPARTMENT

100 - General Fund

113 - MAYOR AND COUNCIL

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$27,270	\$33,019	\$27,381	\$32,998
Supplies	\$10,189	\$27,640	\$28,114	\$12,450
Maintenance	-	-	-	-
Services and charges	\$12,207	\$55,850	\$52,970	\$55,850
Total Operating Expenditures	\$49,666	\$116,509	\$108,465	\$101,298
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$49,666	\$116,509	\$108,465	\$101,298

Supplemental Programs	Recurring	Non-Recur.
None		

Staffing		Elected	Term
Mayor	Gretchen Fagen	May 2007	Third Term
Council, Position 1	F.S. "Field" Hudgen	May 2011	Second Term
Council, Position 2	Mark Stoll	June 2009	Third Term
Council, Position 3	Chad Degges	January 2014	First
Council, Position 4	Derek Townsend Sr.	May 2009	Third Term
Mayor Pro Tem, Council, Position 5	Lori Klein Quinn	May 2014	First Term

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	MAYOR AND COUNCIL	100-113 MAYOR AND COUNCIL
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6004 WAGES- PART TIME	\$25,220	\$30,600	\$25,380	\$30,600
6021 FICA- MED/ SS	\$1,929	\$2,341	\$1,942	\$2,341
6025 WORKER COMPENSATION INSURANCE	\$46	\$78	\$59	\$57
6026 UNEMPLOYMENT TAXES	\$75	\$0	\$0	\$0
PERSONNEL SERVICES	\$27,270	\$33,019	\$27,381	\$32,998
6101 OFFICE AND COMPUTER SUPPLIES	\$8	\$150	\$260	\$150
6105 FOOD SUPPLIES	\$1,662	\$1,750	\$1,695	\$1,800
6119 OTHER SUPPLIES	\$8,519	\$9,000	\$8,950	\$9,000
6130 FURNITURE<\$20,000	\$0	\$16,740	\$17,209	\$1,500
SUPPLIES	\$10,189	\$27,640	\$28,114	\$12,450
6304 PROFESSIONAL SERVICES- OTHER	\$3,500	\$28,750	\$28,750	\$28,750
6329 OTHER SERVICES	\$0	\$100	\$50	\$100
6332 TRAVEL AND MEALS	\$907	\$7,000	\$4,750	\$7,000
6333 DUES AND SUBSCRIPTIONS	\$3,775	\$5,000	\$4,775	\$5,000
6337 TRAINING	\$100	\$3,000	\$2,750	\$3,000
6398 BANQUETS, DEDICATION, RECEP	\$3,925	\$12,000	\$11,895	\$12,000
SERVICES AND CHARGES	\$12,207	\$55,850	\$52,970	\$55,850
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL MAYOR AND COUNCIL	\$49,666	\$116,509	\$108,465	\$101,298

Direct Testimony of Glenn Windsor

Ex. RGW-7

City Secretary's Office

DEPARTMENT MISSION

To provide quality services and information to citizens, City Council, and City Staff in a courteous, equitable, and service-oriented manner, to enhance the public's participation in Tomball's government process by providing a welcoming environment to citizens and visitors, and to maintain official City records for historical preservation. Responsibilities include coordinating City Council meetings, maintaining/preserving records of actions taken by Council, and coordinating Council's appointment process for City Boards and Commissions.

Professor William Bennett Munro, eminent political scientist, wrote: *"No other office in municipal service has so many contracts. It serves the mayor, the city council, the city manager (when there is one), and all administrative departments without exception. All of them call upon it, almost daily, for some service or information. Its work is not spectacular, but it demands versatility, alertness, accuracy, and no end of patience. The public does not realize how many loose ends of city administration this office pulls together"* (1934).

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- 532 public information requests received, a 7% increase from 495 requests in 2015; average time to complete requests is 3.66 days. 73% completed in 0-4 days; 20% completed in 5-10 days – 93% completed in ten business days or less.
- Delivered Council agenda packets at least three days in advance and prepared minutes within five days of each meeting.
- Issued birth certificates within 15 minutes and death certificates within 24 hours 98% of the time.
- Received the 2015 Exemplary Five Star Award Winner – Vital Statistics – 5th Year
- Completed Supplement to the City's Code of Ordinances through December 2015.
- Completed renovation project of Council Chambers and portions of City Hall.

Goals & Objectives for FY 2016-17

- Provide information in a timely and efficient manner and in accordance with state and federal laws.

Direct Testimony of Glenn Windsor

Ex. RGW-7

- Continue processing City records for electronic preservation for electronic search, access, and retrieval by department users. Current permanent records are processed on an ongoing basis; historical records as time and workloads permit.
- Provide information to Mayor and Council, City staff, and citizens via the City's website, through electronic transmissions, and NovusAgenda.
- Facilitate execution/delivery of documents following Council actions and state and federal law changes.
- Maintain Mayor, Council and City Secretary website information.
- 74% of information requests completed within four business days, 94% within ten business days
- Deliver Council agendas at least three days in advance.
- Prepare Council minutes within five days.
- Send notification of annexations to appropriate agencies within 30 days.
- Post adopted ordinances to City website/MuniCode; publish in official newspaper within 5 days of passage.
- Issue Liquor/Wrecker/Taxi/Vendor Permits within 48 hours of application approval or Council action.
- Issue birth certificates within 15 minutes and death certificates within 24 hours 98% of the time.
- Conduct 2017 General Election
- Complete Supplement to the City's Code of Ordinances through December 2016.

Major Budget Items

- Advertising Cost (\$18,000)
- Election Services (\$48,000)
- Code Update Services (\$12,000)

CITY OF TOMBALL

2016-2017 ADOPTED BUDGET SUMMARY

FUND

100 - General Fund

DEPARTMENT

114 - CITY SECRETARY

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$266,809	\$279,708	\$279,376	\$290,719
Supplies	\$15,412	\$18,300	\$16,665	\$18,300
Maintenance	\$0	\$600	\$610	\$28,353
Services and charges	\$34,933	\$111,028	\$37,728	\$103,968
Total Operating Expenditures	\$317,154	\$409,636	\$334,379	\$441,340
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$317,154	\$409,636	\$334,379	\$441,340

Supplemental Programs	Recurring	Non-Recur.
Seal and paint all vinyl walls at City Hall		\$27,753

Staffing	FY2015	FY2016	FY2017
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Administrative Assistant	1	1	1
Receptionist	1	1	1
VOE Student	0.5	0.5	0.5
Total	4.50	4.50	4.50

Direct Testimony of Glenn Windsor

Ex: RGW-7

FUND	CITY OF TOMBALL	DIVISION
GENERAL FUND	DÉPARTMENT	
	CITY SECRETARY	100-114 CITY SECRETARY
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$78,209	\$94,073	\$89,630	\$96,880
6003 WAGES-FULL TIME	\$105,575	\$127,500	\$118,798	\$134,201
6005 WAGES-OVERTIME	\$2,134	\$3,605	\$3,105	\$3,500
6009 WAGES-OTHER	\$9,835	\$0	\$5,671	\$0
6011 VACATION PAY	\$15,237	\$0	\$6,260	\$0
6012 SICK PAY	\$7,042	\$2,313	\$3,997	\$1,490
6013 EMERGENCY PAY	\$93	\$0	\$131	\$0
6019 MISCELLANEOUS PAY	\$2,105	\$2,345	\$2,345	\$2,585
6021 FICA-S.S. AND MEDICARE TAXES	\$16,146	\$17,781	\$17,375	\$18,464
6022 TMRS-EMPLOYER	\$30,020	\$31,488	\$31,514	\$33,066
6025 WORKER COMPENSATION INS.	\$413	\$603	\$550	\$533
PERSONNEL SERVICES	\$266,809	\$279,708	\$279,376	\$290,719
6101 OFFICE AND COMPUTER SUPPLIES	\$12,335	\$14,000	\$13,350	\$14,000
6102 EDUCATIONAL SUPPLIES	\$641	\$1,200	\$600	\$1,200
6104 JANITORIAL AND CLEANING SUPPLY	\$342	\$500	\$450	\$500
6105 FOOD SUPPLIES	\$795	\$700	\$700	\$700
6109 POSTAGE	\$585	\$1,200	\$885	\$1,200
6119 OTHER SUPPLIES	\$714	\$700	\$680	\$700
SUPPLIES	\$15,412	\$18,300	\$16,665	\$18,300
6201 OFFICE EQUIPMENT MAINT.	\$0	\$600	\$610	\$600
6206 BUILDING MAINTENANCE	\$0	\$0	\$0	\$27,753
REPAIRS AND MAINTENANCE	\$0	\$600	\$610	\$28,353
6304 PROF.SERV.-OTHER	\$2,881	\$18,000	\$10,000	\$12,000
6312 COMMUNICATION SERVICES	\$768	\$768	\$768	\$768

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	CITY SECRETARY	100-114 CITY SECRETARY
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6316 PRINTING AND BINDING	\$0	\$100	\$75	\$100
6329 OTHER SERVICES	\$1,426	\$1,200	\$985	\$1,200
6332 TRAVEL AND MEALS	\$7,499	\$10,960	\$8,500	\$10,900
6333 DUES AND SUBSCRIPTIONS	\$2,555	\$3,000	\$2,900	\$3,000
6335 ADVERTISING COST	\$7,390	\$18,000	\$7,500	\$18,000
6337 TRAINING	\$2,725	\$6,000	\$3,000	\$5,000
6348 PROPERTY ACQUISITION COSTS	\$0	\$5,000	\$1,000	\$5,000
6371 ELECTION SERVICES	\$9,689	\$48,000	\$3,000	\$48,000
SERVICES AND CHARGES	\$34,933	\$111,028	\$37,728	\$103,968
TOTAL CITY SECRETARY	\$317,154	\$409,636	\$334,379	\$441,340

Human Resources

DEPARTMENT MISSION

To further enhance The City of Tomball's effectiveness and capability to provide excellent customer service (internal and external) by:

- Recruiting, Developing, and Retaining a knowledgeable citizen focused work force;
- Contributing to mission accomplishments through constructive performance and conduct employee, supervisory/ management training and development;
- Serving employees and other citizens' needs through Collaboration, Pro-Action, Partnership, and Innovation.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- Planned, coordinated and hosted retirement seminars utilizing TMRS and ICMA-RC to provide an opportunity for our employees to visit with professionals to address their needs.
- Set up health screenings for all employees to test glucose and cholesterol numbers as well as provide information on overall health.
- Provide flu shots for all employees to ensure good health.
- Hosted insurance seminars for all employees.
- Planned, promoted, and hosted our Employee Appreciation days to honor all the hard work by the City of Tomball employees.
- Continued a computer based online training program for mandatory training of all employees.
- Planned, coordinated and hosted the 3rd annual Sherine's Stride for Breast Cancer Awareness 5K run/walk. The goal was to spread the message to the community of what resources are available in our town to aid in breast cancer prevention and treatment. It was also an opportunity to honor another member of the City family who lost her battle and all the brave warriors who are/were affected by this disease.
- Completed a modification of all job descriptions to ensure the most accurate information related to job duties and ADA requirements.
- Completed a comprehensive salary survey utilizing data from 11 similar cities to maintain a fair, equitable and competitive salary range structure.

Direct Testimony of Glenn Windsor

Ex. RGW-7

- Continued to voluntarily utilize E-verify to check social security numbers for all new hires.
- Coordinated and hosted the annual Holiday Appreciation Lunch.
- Hosted various employee appreciation events (ice cream socials, sno-cones, lunches, breakfasts, etc.) throughout the year.
- Coordinated with Covia Health to bring a mammogram suite to the City so that employees and citizens have a close accessible source to obtain their yearly screenings with a minimum of travel time.
- Assisted departments in recruiting efforts.

Goals & Objectives for FY 2016-17

- Coordinate comprehensive medical screenings for all employees to ensure overall health.
- Provide flu shots for all employees to ensure good health.
- Continue hosting employee events to show our appreciation for their efforts.
- Host a financials seminar for employees to include TMRS, ICMA, Medicare and Social Security.
- List job postings on the same day they become available at least 95% of the time to ensure a timely recruitment process.
- Plan, coordinate and host the 4th annual Breast Cancer Awareness 5K run/walk. The goal is to spread the message to the community of what resources are available in our town to aid in breast cancer prevention and treatment. It is also an opportunity to honor all the brave warriors who are/were affected by this disease.
- Coordinate with Covia Health to bring a mammogram suite to the City so that employees and citizens have a close accessible source to obtain their yearly screenings with a minimum of travel time.
- Complete a comprehensive salary survey utilizing data from 11 similar cities to maintain a fair, equitable and competitive salary range structure.
- Complete a comprehensive study of special pays throughout the City to better reward the accomplishments of our employees.
- To ensure the employees have the skills, knowledge, and abilities to perform their job efficiently, effectively and ethically for the city's citizens. This includes training, development, and education to promote individual success and increase overall value to The City of Tomball.

- Retention of valuable employees.
- Expand our efforts to ensure recruitment of the most qualified individuals.
- To create a performance appraisal atmosphere where supervisors and employees work together to set goals for future performance and employee career plans.
- Coordinate wellness testing and flu shots.
- Complete the modification of all job descriptions to ensure the most accurate information related to job duties and ADA requirements.
- Provide and promote a safe and healthful working environment.

Major Budgeted Items

- Other Services (\$40,000)
- Training (\$24,000)

CITY OF TOMBALL

2016-2017 ADOPTED BUDGET SUMMARY

FUND

100 - General Fund

DEPARTMENT

115 - HUMAN RESOURCES

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$311,435	\$402,050	\$301,858	\$421,129
Supplies	\$16,543	\$19,050	\$18,750	\$19,150
Maintenance	-	\$1,500	\$200	\$500
Services and charges	\$83,134	\$91,232	\$83,582	\$92,282
Total Operating Expenditures	\$411,112	\$513,832	\$404,390	\$533,061
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$411,112	\$513,832	\$404,390	\$533,061

Supplemental Programs	Recurring	Non-Recur.
None		

Staffing	FY2015	FY2016	FY2017
HR Director	1	1	1
HR Payroll Specialist	0	1	1
HR Generalist	2	1	1
Total	3.00	3.00	3.00

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	HUMAN RESOURCES	100-115 HUMAN RESOURCES
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$94,614	\$111,019	\$102,540	\$114,362
6003 WAGES-FULL TIME	\$91,374	\$94,051	\$92,557	\$104,897
6004 WAGES-PART TIME	\$23,373	\$0	\$26,935	\$27,000
6005 WAGES-OVERTIME	\$4,756	\$5,150	\$3,150	\$5,000
6009 WAGES-OTHER	\$10,693	\$0	\$5,683	\$0
6011 VACATION PAY	\$15,908	\$0	\$6,867	\$0
6012 SICK PAY	\$17,320	\$1,707	\$3,111	\$3,374
6014 RETIREMENT PAYOUTS	\$0	\$100,000	\$0	\$100,000
6019 MISCELLANEOUS PAY	\$1,520	\$31,990	\$995	\$1,220
6021 FICA-S.S. AND MEDICARE TAXES	\$18,744	\$18,590	\$18,015	\$19,679
6022 TMRS-EMPLOYER	\$32,035	\$29,153	\$29,293	\$35,242
6025 WORKER COMPENSATION INS.	\$275	\$390	\$367	\$355
6026 STATE UNEMPLOYMENT TAXES	\$823	\$10,000	\$12,345	\$10,000
PERSONNEL SERVICES	\$311,435	\$402,050	\$301,858	\$421,129
6101 OFFICE AND COMPUTER SUPPLIES	\$6,042	\$6,000	\$6,000	\$6,000
6102 EDUCATIONAL SUPPLIES	\$957	\$1,500	\$1,500	\$1,500
6105 FOOD SUPPLIES	\$2,301	\$2,500	\$2,500	\$2,600
6107 CLOTHING AND UNIFORMS	\$314	\$300	\$300	\$300
6108 FUEL, OIL AND LUBRICANTS	\$0	\$500	\$200	\$500
6109 POSTAGE	\$43	\$250	\$250	\$250
6119 OTHER SUPPLIES	\$6,886	\$8,000	\$8,000	\$8,000
SUPPLIES	\$16,543	\$19,050	\$18,750	\$19,150

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	HUMAN RESOURCES	100-115 HUMAN RESOURCES
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6205 VEHICLE MAINTENANCE	\$0	\$1,500	\$200	\$500
REPAIRS AND MAINTENANCE	\$0	\$1,500	\$200	\$500
6304 PROF.SERV.-OTHER	\$12,685	\$5,000	\$5,000	\$6,000
6312 COMMUNICATION SERVICES	\$768	\$768	\$768	\$768
6329 OTHER SERVICES	\$28,769	\$40,000	\$40,000	\$40,000
6332 TRAVEL AND MEALS	\$2,249	\$5,800	\$5,800	\$5,800
6333 DUES AND SUBSCRIPTIONS	\$1,342	\$1,714	\$1,714	\$1,714
6335 ADVERTISING COST	\$1,197	\$3,500	\$1,800	\$3,500
6337 TRAINING	\$27,313	\$23,950	\$18,000	\$24,000
6398 BANQUETS, DEDICATION, RECEPTION	\$8,811	\$10,500	\$10,500	\$10,500
SERVICES AND CHARGES	\$83,134	\$91,232	\$83,582	\$92,282
TOTAL HUMAN RESOURCES	\$411,112	\$513,832	\$404,390	\$533,061

Direct Testimony of Glenn Windsor

Ex. RGW-7

Finance

DEPARTMENT MISSION

To maintain the financial records of the City in a manner that, at all times, presents fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the component unit, and all major funds; to safeguard City assets, and to provide a high level of service to our customers both internal and external. The Finance Department does not process payroll, maintain any of those records or perform any of the reporting and compliance functions related to personnel or payroll.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- The City of Tomball was awarded the Distinguished Budget Presentation award for the eighth consecutive year.
- Received the Certificate of Achievement for excellence in Financial Reporting for the 9/30/2015 Comprehensive Annual Financial Report. This was the 26th consecutive year that the City has received this award.
- Monthly internal (unaudited) financials were published in a timely manner.

Goals & Objectives for FY 2016-17

- Apply for and receive the Texas Financial Transparency Star under the new State Comptroller's guidelines.
- Continue to provide other departments with accurate and timely reports.
- Continue to prepare and distribute vendor checks in a timely and accurate manner each week.
- Minimize account coding errors on invoices through education and guidance.
- Complete a series of internal audits on areas with a potential risk of lost revenues, including the adoption of a policy to prevent the occurrence of fraudulent vendors.
- Adoption of a formal Fraud and Ethics Policy by City Council
- Continue to improve the level of customer service provided to both internal and external customers.
- Deliver an approved Purchase Order to the vendor within 2 days of receiving a completed requisition 90% of the time.

Direct Testimony of Glenn Windsor

Ex. RGW-7

- Provide monthly financial statements and useful and accurate capital project reports to departments in a timely manner. Mail accounts payable checks out each Thursday 100% of the time.
- Continue the internal audit process for procurement cards; fuel usage; inventories; issue compliance reports to Administration.

Major Budget Items:

- Audit Costs (\$65,000)
- Bank Service Charges (\$25,000)
- Credit Card Processing Fees (\$90,000)
- Harris County Appraisal District (\$45,000)

CITY OF TOMBALL
2016-2017 ADOPTED BUDGET SUMMARY

FUND
100 - General Fund

DEPARTMENT
116 - Finance

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$357,394	\$377,044	\$376,804	\$402,336
Supplies	\$3,588	\$5,200	\$6,050	\$4,900
Maintenance	\$345	\$350	\$350	\$350
Services and charges	\$222,106	\$271,683	\$257,361	\$261,383
Total Operating Expenditures	\$583,433	\$654,277	\$640,565	\$668,969
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$583,433	\$654,277	\$640,565	\$668,969

Supplemental Programs	Recurring	Non-Recur.
Part Time Accountant Assistant/Floater	\$11,196	

Staffing	FY2015	FY2016	FY2017
Finance Director	1	1	1
Senior Accountant	1	1	2
Accountant	1	1	-
Accountant Assistant	2	2	2
Part Time Accountant Assistant/Floater	0	0	0.5
Total	5.00	5.00	5.50

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	FINANCE	100-116 FINANCE
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$189,011	\$225,402	\$210,919	\$233,774
6003 WAGES-FULL TIME	\$61,525	\$79,183	\$74,709	\$81,503
6004 WAGES-PART TIME	\$0	\$0	\$0	\$10,400
6005 WAGES-OVERTIME	\$2,572	\$1,545	\$1,545	\$1,500
6009 WAGES-OTHER	\$12,850	\$0	\$8,466	\$0
6011 VACATION PAY	\$18,620	\$0	\$8,078	\$0
6012 SICK PAY	\$9,421	\$2,667	\$4,003	\$2,763
6013 EMERGENCY PAY	\$0	\$0	\$1,188	\$0
6019 MISCELLANEOUS PAY	\$1,050	\$1,350	\$1,350	\$1,650
6021 FICA-S.S. AND MEDICARE TAXES	\$21,801	\$23,901	\$23,480	\$25,648
6022 TMRS-EMPLOYER	\$40,086	\$42,326	\$42,454	\$44,506
6025 WORKER COMPENSATION INS.	\$458	\$670	\$612	\$592
PERSONNEL SERVICES -	\$357,394	\$377,044	\$376,804	\$402,336
6101 OFFICE AND COMPUTER SUPPLIES	\$3,031	\$4,000	\$5,200	\$4,000
6102 EDUCATIONAL SUPPLIES	\$79	\$500	\$0	\$0
6105 FOOD SUPPLIES	\$55	\$150	\$100	\$150
6107 CLOTHING AND UNIFORMS	\$209	\$250	\$450	\$450
6109 POSTAGE	\$214	\$300	\$300	\$300
SUPPLIES	\$3,588	\$5,200	\$6,050	\$4,900
6204 OTHER EQUIPMENT MAINTENANCE	\$345	\$350	\$350	\$350
REPAIRS AND MAINTENANCE	\$345	\$350	\$350	\$350
6301 PROF.SERV.-AUDIT AND ACCTNG.	\$62,057	\$70,765	\$70,765	\$70,765
6304 PROF.SERV.-OTHER	\$9,290	\$35,000	\$15,000	\$15,000

Direct Testimony of Glenn Windsor

Ex. RGW-7

FUND	CITY OF TOMBALL	DIVISION
GENERAL FUND	DEPARTMENT	100-116 FINANCE
	FINANCE	
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6312 COMMUNICATION SERVICES	\$1,384	\$1,368	\$1,368	\$1,368
6316 PRINTING AND BINDING	\$988	\$2,000	\$1,200	\$1,200
6317 APPRAISAL SERVICES	\$41,891	\$45,000	\$45,000	\$45,000
6329 OTHER SERVICES	\$195	\$2,000	\$0	\$0
6332 TRAVEL AND MEALS	\$1,901	\$3,700	\$3,700	\$3,700
6333 DUES AND SUBSCRIPTIONS	\$1,912	\$2,150	\$5,328	\$5,350
6335 ADVERTISING COST	\$1,868	\$1,200	\$2,000	\$1,500
6337 TRAINING	\$1,155	\$2,500	\$2,000	\$2,500
6397 CREDIT CARD PROCESSING FEE	\$77,191	\$81,000	\$86,000	\$90,000
6399 SERVICE CHARGES	\$22,274	\$25,000	\$25,000	\$25,000
SERVICES AND CHARGES	\$222,106	\$271,683	\$257,361	\$261,383
TOTAL FINANCE	\$583,433	\$654,277	\$640,565	\$668,969

Direct Testimony of Glenn Windsor

Ex. RGW-7

Information Systems

DEPARTMENT MISSION

To oversee and coordinate new and existing technology resources that will ensure reliability, availability, serviceability, and security in a timely manner to allow the other city departments to effectively accomplish their missions in accordance with the City's missions and goals and within our allotted budget.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- Setup new Fax to email process
- Replacement of 6 new multi-function copier, printer, scanners across the City
- Replace network switches with 1GB capable devices to increase network performance and prepare for phone system
- Installation of new higher speed internet connection
- Move/upgraded MuniAgenda to hosted service
- Upgrade existing AV system in room A of the Community center and add a projector and AV system in room B
- Install and setup body camera's for the Police Department
- Setup Terminal Server for user remote access
- Replace Police Department conference room AV and move Smartboard
- Setup Internet Crimes Against Children (ICAC) equipment for Detectives
- Replace Timeclock system with new software and clocks
- Setup networking and security for the new City of Tomball radio station
- Installation of new sound system in Council Chambers/Court Room
- Install new server room temperature, humidity, and air flow monitor for main server room
- Installed and setup new AD-Que system for City Hall
- Installation and setup of new AFIS finger print system for jail booking
- Implementation of MyGov for City Planning and Code Compliance
- Upgrade Fire MDT's to have modems with GPS capabilities
- Setup network and computers for Fire Station 5
- Setup FirstIn CAD transfer for Fire Department

Goals & Objectives for FY 2016-17

- Replace Camera System for the Police and City Hall building
- Replace Voice and Radio recording system for Police
- Proactively assist departments with IT related budget planning.
- New high speed wireless system for the city buildings
- New AV system for the Public Works training room

Major Budget Items

- Computer Software Service (\$247,323)
- Camera System for Police Department (\$55,000)
- Voice and Radio recorder (\$48,000)

CITY OF TOMBALL
2016-2017 ADOPTED BUDGET SUMMARY

FUND
100 - General Fund

DEPARTMENT
117 - Information Systems

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$248,758	\$256,156	\$257,810	\$264,296
Supplies	\$35,093	\$68,800	\$66,600	\$51,700
Maintenance	\$3,743	\$8,700	\$8,700	\$8,700
Services and charges	\$321,949	\$381,443	\$354,643	\$355,920
Total Operating Expenditures	\$609,543	\$715,099	\$687,753	\$680,616
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$609,543	\$715,099	\$687,753	\$680,616

Supplemental Programs	Recurring	Non-Recur.
Wireless - IT		\$16,000
Public Works Training Room Audio Video - PW		\$11,000
New Modems and MDTs for FP-2 and FP-3 - FD		\$5,100
Desktop Computer for Kiosk at PW SVC CTR-UT Admin		\$2,000
Laptop - Utility Billing		\$1,500

Staffing	FY2015	FY2016	FY2017
IT Director	1	1	1
IT Support Tech, Senior	1	1	1
IT Specialists	1	1	1
Total	3.00	3.00	3.00

FUND	CITY OF TOMBALL DEPARTMENT	DIVISION
GENERAL FUND	INFORMATION SYSTEMS	100-117 INFORMATION SYSTEMS
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES- ADMINISTRATIVE	\$178,511	\$203,592	\$195,715	\$209,698
6009 WAGES- OTHER	\$8,778	\$0	\$5,083	\$0
6011 VACATION PAY	\$10,521	\$0	\$4,198	\$0
6012 SICK PAY	\$3,095	\$3,132	\$3,132	\$3,226
6013 EMERGENCY PAY	\$464	\$0	\$116	\$0
6019 MISCELLANEOUS PAY	\$1,075	\$1,255	\$1,255	\$1,435
6021 FICA-S.S. AND MEDICARE TAXES	\$16,221	\$16,941	\$16,854	\$17,432
6022 TMRS-EMPLOYER	\$29,099	\$30,001	\$30,129	\$31,218
6025 WORKER COMPENSATION INS.	\$994	\$1,235	\$1,328	\$1,287
PERSONNEL SERVICES	\$248,758	\$256,156	\$257,810	\$264,296
6101 OFFICE AND COMPUTER SUPPLIES	\$34,555	\$32,000	\$32,000	\$43,000
6103 COMPUTER EQUIPMENT <\$20,000	\$57	\$36,750	\$34,500	\$8,600
6107 CLOTHING AND UNIFORMS	\$455	\$0	\$0	\$0
6109 POSTAGE	\$26	\$50	\$100	\$100
SUPPLIES	\$35,093	\$68,800	\$66,600	\$51,700
6201 OFFICE EQUIPMENT MAINTENANCE	\$2,603	\$7,500	\$7,500	\$7,500
6202 COMPUTER EQUIPMENT MAINT	\$1,140	\$1,200	\$1,200	\$1,200
REPAIRS AND MAINTENANCE	\$3,743	\$8,700	\$8,700	\$8,700
6304 PROF.SERV.-OTHER	\$59,533	\$53,700	\$28,700	\$50,000
6312 COMMUNICATION SERVICES	\$76,457	\$62,420	\$62,420	\$62,420
6320 COMPUTER SOFTWARE SERV.	\$171,819	\$247,323	\$249,223	\$227,900
6332 TRAVEL AND MEALS	\$2,980	\$1,000	\$1,000	\$2,000
6333 DUES AND SUBSCRIPTIONS	\$460	\$1,400	\$700	\$1,000

Direct Testimony of Glenn Windsor

Ex. RGW-7

FUND	CITY OF TOMBALL DEPARTMENT	DIVISION
GENERAL FUND	INFORMATION SYSTEMS	100-117 INFORMATION SYSTEMS
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6334 AUTOMOBILE ALLOWANCES	\$9,600	\$9,600	\$9,600	\$9,600
6337 TRAINING	\$1,100	\$6,000	\$3,000	\$3,000
SERVICES AND CHARGES	\$321,949	\$381,443	\$354,643	\$355,920
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TOTAL INFORMATION SYSTEMS	\$609,543	\$715,099	\$687,753	\$680,616

Direct Testimony of Glenn Windsor

Ex. RGW-7

Legal Department

DEPARTMENT MISSION

The legal department provides counsel and advice to the Mayor, City Council, and all departments of the City of Tomball. The City Attorney represents the City in litigation and is responsible for drafting and preparing contracts, resolutions, and ordinances. The City Attorney attends City Council, Planning and Zoning Commission, Board of Adjustment, and other meetings as requested.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- Provided the Mayor, City Council and the City of Tomball with accurate, knowledgeable legal advice on matters of concern.
- Represented the City in litigation and/or negotiations as requested.

Goals & Objectives for FY 2016-17

- Provide the Mayor, City Council and the City of Tomball with accurate, knowledgeable legal advice on matters of concern.
- Draft and prepare legal documents as the need arises.
- Represent the City in litigation and/or negotiations as requested.

Major Budget Items

- Olson & Olson, City's Attorney (\$142,500)

CITY OF TOMBALL**2016-2017 ADOPTED BUDGET SUMMARY****FUND****100 - General Fund****DEPARTMENT****118 - Legal Department**

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	-	-	-	-
Supplies	-	-	\$441	\$500
Maintenance	-	-	-	-
Services and charges	\$149,313	\$142,000	\$105,000	\$142,000
Total Operating Expenditures	\$149,313	\$142,000	\$105,441	\$142,500
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$149,313	\$142,000	\$105,441	\$142,500
Supplemental Programs			Recurring	Non-Recur.
None				

Direct Testimony of Glenn Windsor**Ex. RGW-7**

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	LEGAL	100-118 LEGAL
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6102 EDUCATIONAL SUPPLIES	\$0	\$0	\$441	\$500
SUPPLIES	\$0	\$0	\$441	\$500
6303 PROF.SERV.-LEGAL	\$149,313	\$142,000	\$105,000	\$142,000
SERVICES AND CHARGES	\$149,313	\$142,000	\$105,000	\$142,000
TOTAL LEGAL	\$149,313	\$142,000	\$105,441	\$142,500

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL**2016-2017 ADOPTED BUDGET SUMMARY****FUND****DEPARTMENT****100 - General Fund****119 - Non-Departmental**

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	-	-	-	-
Supplies	\$19,119	\$19,000	\$16,965	\$18,200
Maintenance	-	-	-	-
Services and charges	\$402,998	\$410,500	\$471,844	\$465,216
Total Operating Expenditures	\$422,117	\$429,500	\$488,809	\$483,416
Capital Outlay	186,259	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	1,715,536	1,842,403	1,842,403	2,130,591
Total Expenditures	\$2,323,912	\$2,271,903	\$2,331,212	\$2,614,007
Supplemental Programs			Recurring	Non-Recur.
None				

Direct Testimony of Glenn Windsor**Ex. RGW-7**

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	NON-DEPARTMENTAL	100-119 NON-DEPARTMENTAL
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
PERSONNEL SERVICES	\$0	\$0	\$0	\$0
6101 OFFICE AND COMPUTER SUPPLIES	\$6,787	\$6,500	\$4,730	\$5,200
6108 FUEL, OIL AND LUBRICANTS	\$300	\$0	\$0	\$0
6109 POSTAGE	\$11,247	\$12,500	\$11,735	\$13,000
6119 OTHER SUPPLIES	\$785	\$0	\$500	\$0
SUPPLIES	\$19,119	\$19,000	\$16,965	\$18,200
REPAIRS AND MAINTENANCE	\$0	\$0	\$0	\$0
6304 PROF.SERV.-OTHER	\$1,400	\$0	\$0	\$0
6329 OTHER SERVICES	\$47,269	\$26,000	\$63,000	\$43,800
6330 INSURANCE	\$225,408	\$235,000	\$235,000	\$235,000
6335 ADVERTISING COST	\$743	\$0	\$0	\$0
6336 EQUIPMENT RENTALS	\$44,287	\$42,500	\$41,676	\$41,016
6346 ECONOMIC DEVELOPMENT AGREEMENT	\$83,891	\$107,000	\$132,168	\$145,400
SERVICES AND CHARGES	\$402,998	\$410,500	\$471,844	\$465,216
6406 LAND AND BUILDINGS	\$186,259	\$0	\$0	\$0
CAPITAL OUTLAY	\$186,259	\$0	\$0	\$0
6691 TRANSFER OUT	\$20,000	\$20,000	\$20,000	\$20,000
6692 TRANSFER TO EMP. BEN. TRUST	\$1,695,536	\$1,822,403	\$1,822,403	\$2,110,591
TRANSFERS	\$1,715,536	\$1,842,403	\$1,842,403	\$2,130,591
TOTAL NON-DEPARTMENTAL	\$2,323,912	\$2,271,903	\$2,331,212	\$2,614,007

Direct Testimony of Glenn Windsor

Ex. RGW-7

Police Department

DEPARTMENT MISSION

The mission of the Tomball Police Department (TPD) is to protect and serve the citizens of Tomball. As members of the TPD, we dedicate ourselves to provide fair, impartial and ethical police service to all members of the community, with the highest degree of integrity, professionalism and respect.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- Northwest EMS Operations discontinued their dispatch services through TPD and moved them to the Harris County Emergency Center. This required TPD Dispatch Center to assume responsibility for Fire calls as well as Police. One additional dispatcher was added to the dispatch division and all of the dispatchers successfully completed an emergency fire dispatching course. The transition has gone smoothly.
- The organizational structure was redesigned resulting in the elimination of one Captain's position, the elimination of two Sergeant's positions, the addition of two Lieutenant's positions and resulted in an extra patrol officer position. This was accomplished without anyone losing their current rank.
- TPD obtained 2 Skywatch Towers, 4 electrical carts (used by PD, FD and Marketing), a newer model "deuce and a half" high profile vehicle and several high capacity computer servers from the 1033 Military Surplus program. The Towers have been used for special events and parking lot security and have been well received by the community. The 1033 program has been valuable in providing surplus equipment to the City of Tomball over the years.
- The department purchased two additional message boards to be used for notification of the public during special events and emergencies.
- TPD has implemented a mandatory driver training program for all officers. All TPD officers received driver training for basic, emergency and pursuit driving and will be updated annually.
- TPD established a "Coffee with a Cop" program in partnership with area restaurants. A different restaurant hosts the monthly program and the community is invited to attend, have free coffee, and visit with TPD officers and administrators to discuss issues that are

important to them. The program has been very successful and is a valuable asset to the TPD community policing effort.

- Specialized training has been offered in a variety of areas as the training program continues to expand.
- Traffic and pedestrian safety efforts have been enhanced through various initiatives to include extra patrol for special holidays, DWI initiatives, and traffic enforcement initiatives.
- The PD conference room was renovated to include new furniture and electronics which allows the room to be utilized also as a training room and an operations center during times of emergency.
- Portions of the shooting range were refurbished with sandblasting and repainting and the electronics were repaired and upgraded. In addition, a small container building was added to the site which contains equipment for weapons cleaning and officers are now required to clean their weapons and have them inspected prior to leaving the range.
- The department has established a safe exchange zone on the police station parking lot. This will serve as a designated area of safety for those citizens who buying or selling on e-commerce or for those who would prefer to conduct child custody exchanges in a safe area.
- The TPD jail detox cell was upgraded with high tech padding on all visible surfaces. This reduces the City's liability from injury to inmates who would attempt to harm themselves by hitting walls or by falling.
- Air Support Unit continues to work in partnership with the US DOJ and the Harris County Sheriff's Office. The unit, in the past year, has been utilized not only by TPD but by neighboring jurisdictions to locate stolen vehicles, wanted persons, armed suspects and pursuits. They have provided assistance to incident commanders during major unusual occurrences; and aided in our national security efforts by flying numerous critical infrastructure missions over the City of Tomball, Northwest Harris County, and the Houston Ship Channel. This is a valuable tool, and partnership, for crime prevention and criminal apprehension and one in which the Citizens of Tomball should take great pride.

Goals & Objectives for FY 2016-17

- Obtain recertification for the Best Practice Recognition program.
- Initiate an "All Hands on Deck" program in which TPD (and other City departments) will saturate selected neighborhoods to visit with citizens and discuss crime prevention, neighborhood concerns, etc.
- Expand the Volunteers in Policing (VIPs) program through recruiting drives as well as expanding their role in providing services to the department and to the community.
- Establish a Future Leaders and Graduates (FLAG) program to mentor and counsel at risk youth.
- Establish a formal Community Policing program in which officers will be responsible for crime reduction tactics and crime prevention in their designated areas. Along with this we will be offering free crime prevention inspections to homeowners and businesses.
- Partner with the schools, fire department, EMS and hospital to conduct active shooter response training.
- Develop and implement a mandatory physical fitness program for officers.
- Cross train Dispatchers and Public Service Officers (Jailers) to provide extra personnel to both divisions
- Enhance training opportunities for personnel.
- Expand School Resource Officers to additional TISD schools and Concordia Lutheran School.

CITY OF TOMBALL
2016-2017 ADOPTED BUDGET SUMMARY

FUND

DEPARTMENT

100 - General Fund

121 - Police Department

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$4,503,256	\$4,873,270	\$4,681,543	\$5,058,058
Supplies	\$205,183	\$303,000	\$229,000	\$290,250
Maintenance	\$67,883	\$56,500	\$67,900	\$63,900
Services and charges	\$212,135	\$269,000	\$181,672	\$172,920
Total Operating Expenditures	\$4,988,457	\$5,501,770	\$5,160,115	\$5,585,128
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	248,718	-	-	104,812
Total Expenditures	\$5,237,175	\$5,501,770	\$5,160,115	\$5,689,940

Supplemental Programs	Recurring	Non-Recur.
Two School Resource Officers	\$192,364	

Staffing	FY2015	FY2016	FY2017
Police Chief	1	1	1
Captain	3	3	2
Lieutenant	-	-	2
Detective	1	1	-
Sergeant	7	7	5
Corporal	4	4	3
Air Support Officer	-	2	-
Police Officer	27	25	32
Public Service Officer	3	3	2
Records Clerk	2	3	2
Dispatcher	9.5	9.5	11
Ser. Administrative Assistant	1	1	1
Evidence Rom Technician	-	-	1
Total	58.50	59.50	62.00

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	POLICE DEPARTMENT	100-121 -POLICE DEPARTMENT
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$277,484	\$397,811	\$283,900	\$314,413
6003 WAGES-FULL TIME	\$2,520,463	\$3,076,411	\$2,797,897	\$3,282,643
6004 WAGES-PART TIME	\$27,583	\$67,861	\$66,000	\$52,743
6005 WAGES-OVERTIME	\$371,150	\$364,449	\$400,203	\$386,135
6006 WAGES-ON CALL	\$436	\$0	\$273	\$0
6009 WAGES-OTHER	\$144,081	\$0	\$83,305	\$0
6011 VACATION PAY	\$196,142	\$0	\$78,591	\$0
6012 SICK PAY	\$103,639	\$32,301	\$60,860	\$35,545
6013 EMERGENCY PAY	\$1,842	\$0	\$4,238	\$0
6019 MISCELLANEOUS PAY	\$28,820	\$31,065	\$30,525	\$32,290
6021 FICA-MED/SS	\$270,990	\$302,582	\$287,257	\$316,078
6022 TMRS-EMPLOYER	\$500,554	\$526,654	\$511,495	\$565,829
6024 HEALTH INSURANCE	\$0	\$0	\$0	\$0
6025 WORKER COMPENSATION INSURANCE	\$56,992	\$70,136	\$72,999	\$72,382
6026 UNEMPLOYMENT TAXES	\$286	\$0	\$0	\$0
6030 EMPLOYEE TUITION REIMBURSEMENT	\$2,794	\$4,000	\$4,000	\$0
PERSONNEL SERVICES	\$4,503,256	\$4,873,270	\$4,681,543	\$5,058,058
6101 OFFICE AND COMPUTER SUPPLIES	\$14,367	\$19,000	\$19,000	\$19,000
6102 EDUCATIONAL SUPPLIES	\$1,141	\$2,000	\$2,000	\$2,000
6104 JANITORIAL SUPPLIES	\$312	\$500	\$500	\$500
6105 FOOD SUPPLIES	\$6,785	\$5,000	\$5,000	\$5,000
6106 MATERIALS AND PARTS	\$41,932	\$60,000	\$60,000	\$60,000
6107 CLOTHING AND UNIFORMS	\$44,858	\$47,000	\$47,000	\$52,750

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	POLICE DEPARTMENT	100-121 -POLICE DEPARTMENT
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6108 FUEL, OIL AND LUBRICANTS	\$92,434	\$156,000	\$80,000	\$145,000
6109 POSTAGE	\$731	\$2,000	\$4,000	\$3,000
6119 OTHER SUPPLIES	\$2,623	\$3,000	\$4,000	\$3,000
6130 FURNITURE <\$20,000	\$0	\$8,500	\$7,500	\$0
SUPPLIES	\$205,183	\$303,000	\$229,000	\$290,250
6201 OFFICE EQUIPMENT MAINTENANCE	\$1,213	\$1,500	\$1,500	\$1,500
6204 OTHER EQUIPMENT MAINTENANCE	\$11,850	\$20,000	\$20,000	\$20,000
6205 VEHICLE MAINTENANCE	\$54,458	\$35,000	\$42,400	\$42,400
6206 BUILDING MAINTENANCE	\$362	\$0	\$4,000	\$0
REPAIRS AND MAINTENANCE	\$67,883	\$56,500	\$67,900	\$63,900
6304 PROFESSIONAL SERVICES, OTHER	\$13,735	\$5,000	\$5,000	\$5,000
6312 COMMUNICATION SERVICES	\$39,877	\$35,000	\$40,000	\$40,000
6316 PRINTING AND BINDING	\$595	\$3,000	\$1,000	\$1,000
6318 ANIMAL CONTROL-HARRIS COUNTY	\$22,000	\$30,000	\$26,000	\$30,000
6320 SOFTWARE SERVICE	\$63,258	\$90,000	\$13,252	\$0
6324 JAIL SERVICE EXPENSE	\$4,409	\$25,000	\$20,000	\$15,000
6325 BUY MONEY	\$4,000	\$4,000	\$4,000	\$4,000
6328 BIKE PATROL	\$3,065	\$3,000	\$3,000	\$3,000
6329 OTHER SERVICES	\$3,858	\$2,500	\$2,500	\$2,500
6332 TRAVEL AND MEALS	\$24,129	\$22,000	\$30,000	\$25,000
6333 DUES AND SUBSCRIPTIONS	\$4,509	\$6,500	\$6,500	\$7,000
6335 ADVERTISING COST	\$550	\$1,000	\$0	\$0

Direct Testimony of Glenn Windsor

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CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	POLICE DEPARTMENT	100-121 -POLICE DEPARTMENT
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6336 EQUIPMENT RENTALS	\$420	\$0	\$420	\$420
6337 TRAINING	\$27,730	\$42,000	\$30,000	\$40,000
SERVICES AND CHARGES	\$212,135	\$269,000	\$181,672	\$172,920
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
6998 TRANSFER TO FLEET REPLACEMENT	\$248,718	\$0	\$0	\$104,812
TRANSFERS	\$248,718	\$0	\$0	\$104,812
TOTAL GENERAL-POLICE DEPARTMENT	\$5,237,175	\$5,501,770	\$5,160,115	\$5,689,940

Direct Testimony of Glenn Windsor

Ex. RGW-7

Municipal Court

DEPARTMENT MISSION

The primary function of the Tomball Municipal Court is to provide a fair, impartial and timely adjudication of all Class 'C' criminal charges filed by the Police Department, Fire Marshals, and Code Enforcement Officers. These included charges filed under the Texas Transportation Code, Penal Code, Alcoholic Beverage Code, Health and Safety Code, Education Code, and Tomball Code of Ordinances.

PROGRAM NARRATIVE

FY 2015-16 Accomplishments

- The Tomball Municipal Court has completed all mandatory educational hours by its entire court staff
- The Tomball Municipal Court has maintained a current Jury Trial Calendar, ensuring no backlog in regards to Jury Trial Request
- The Tomball Municipal Court implemented numerous Show-Cause Hearing Dockets in order to improve collection of payment plans
- The Tomball Municipal Court participated in the Annual Warrant Roundup and cleared 1,992 warrants
- Tomball Municipal Court workload for FY 2015-16

Number of Cases Filed	7,678 est.
Number of Warrants Issued	3,521 est.

Goals & Objectives for FY 2016-17

- Continue training for court personnel through TMCEC and TCIC/NCIC
- Continue development of additional online forms to allow more options for the disposition of cases
- Continue to effectively manage court dates in order to maintain the flow of all new and old cases
- Continue to emphasize training for clerks in juvenile case management and maintaining their respective certification
- Continue with efforts to increase collections

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL

2016-2017 ADOPTED BUDGET SUMMARY

FUND

100 - General Fund

DEPARTMENT

122 - Municipal Court

	FY2015 Actual	FY2016 Budget	FY2016 Projections	FY2017 Budget
Personnel services	\$248,612	\$278,313	\$267,940	\$291,279
Supplies	\$4,898	\$6,600	\$5,400	\$5,400
Maintenance	-	-	-	-
Services and charges	\$58,651	\$98,432	\$65,876	\$98,405
Total Operating Expenditures	\$312,161	\$383,345	\$339,216	\$395,084
Capital Outlay	-	-	-	-
Bad Debt Expense	-	-	-	-
Long Term Debt	-	-	-	-
Transfers	-	-	-	-
Total Expenditures	\$312,161	\$383,345	\$339,216	\$395,084

Supplemental Programs	Recurring	Non-Recur.
None		

Staffing	FY2015	FY2016	FY2017
Court Administrator	1	1	1
Municipal Court Clerk	1	-	-
Assistant Court Clerk	2	3	3
Municipal Judge	0.5	0.5	0.5
Total	4.50	4.50	4.50

FUND	CITY OF TOMBALL DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL COURT	100-122 -MUNICIPAL COURT
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6001 SALARIES-ADMINISTRATIVE	\$50,523	\$62,242	\$59,879	\$66,891
6003 WAGES-FULL TIME	\$94,542	\$123,087	\$103,075	\$118,667
6004 WAGES-PART TIME	\$36,549	\$38,988	\$44,859	\$44,140
6005 WAGES-OVERTIME	\$3,119	\$6,180	\$6,180	\$6,000
6006 WAGES-ON CALL	\$150	\$0	\$0	\$0
6009 WAGES-OTHER	\$7,018	\$0	\$3,956	\$0
6011 VACATION PAY	\$8,241	\$0	\$4,902	\$0
6012 SICK PAY	\$7,189	\$943	\$1,142	\$1,811
6013 EMERGENCY PAY	\$89	\$0	\$41	\$0
6019 MISCELLANEOUS PAY	\$1,720	\$1,900	\$1,675	\$1,930
6021 FICA-MED/SS	\$15,494	\$17,895	\$17,052	\$18,363
6022 TMRS-EMPLOYER	\$23,351	\$26,408	\$24,567	\$32,885
6025 WORKER COMPENSATION INSURANCE	\$516	\$670	\$612	\$592
6026 UNEMPLOYMENT TAXES	\$111	\$0	\$0	\$0
PERSONNEL SERVICES	\$248,612	\$278,313	\$267,940	\$291,279
6101 OFFICE AND COMPUTER SUPPLIES	\$4,852	\$6,000	\$5,000	\$5,000
6102 EDUCATIONAL SUPPLIES	\$46	\$600	\$400	\$400
SUPPLIES	\$4,898	\$6,600	\$5,400	\$5,400
REPAIRS AND MAINTENANCE	\$0	\$0	\$0	\$0
6303 PROFESSIONAL SERVICES,LEGAL	\$49,150	\$80,000	\$50,000	\$77,500
6304 PROFESSIONAL SERVICES,OTHER	\$680	\$3,000	\$2,000	\$5,000
6316 PRINTING AND BINDING	\$578	\$2,000	\$2,000	\$3,000
6329 OTHER SERVICES	\$207	\$2,100	\$2,100	\$2,100

Direct Testimony of Glenn Windsor

Ex. RGW-7

CITY OF TOMBALL		
FUND	DEPARTMENT	DIVISION
GENERAL FUND	MUNICIPAL COURT	100-122 -MUNICIPAL COURT
DETAILS		

LINE ITEMS	2015 ACTUAL	2016 BUDGET	2016 PROJECTION	2017 BUDGET
6332 TRAVEL AND MEALS	\$2,812	\$6,200	\$4,050	\$5,750
6333 DUES AND SUBSCRIPTIONS	\$1,774	\$1,757	\$1,776	\$1,655
6337 TRAINING	\$3,450	\$3,375	\$3,950	\$3,400
SERVICES AND CHARGES	\$58,651	\$98,432	\$65,876	\$98,405
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
TRANSFERS	\$0	\$0	\$0	\$0
TOTAL GENERAL-MUNICIPAL COURT	\$312,161	\$383,345	\$339,216	\$395,084

Direct Testimony of Glenn Windsor

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