



# FY 2013 YEAR END REPORT



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**TO:** Mayor and Council  
**FROM:** Rebecca Underhill, Director of Finance  
**DATE:** December 17, 2013  
**SUBJECT:** Fiscal Year 2013 Preliminary Year-End Financial Report

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This report summarizes the City of League City's financial position through September 30, 2013. It compares actual revenue and expenditures against the final amended budget for FY2013 as well as estimates made earlier in the year and actuals from the previous year. In addition, it highlights any significant variances.

Financial analysis and summaries are provided for the General Fund, Utility Fund, Debt Service Fund, Motor Pool Fund and Special Revenue Funds; please see each specific section for a detailed analysis on each of these funds. In addition, this report provides an analysis of filled and vacant positions for the fiscal year, updates on performance measures for City Departments, and information on the City's investment portfolios.

The focus of this report is on the City's financial performance and is intended to provide our users with timely and relevant information. The Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2013 will be presented to City Council in March 2014. If you would like additional information or have questions, please contact me.

cc:  
Acting City Manager  
Directors  
Department Heads

**CITY OF LEAGUE CITY**  
**FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT**  
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CITY OF LEAGUE CITY - CITYWIDE FUND SUMMARY  
 FY2013 PRELIMINARY YEAR END FINANCIAL REPORT

	GENERAL FUND			UTILITY FUND			DEBT SERVICE FUND			SPECIAL REVENUE FUNDS			TOTAL ALL FUNDS		
	FY2012 Actual	FY2013 Amended Budget	FY2013 Preliminary Actual	FY2012 Actual	FY2013 Amended Budget	FY2013 Preliminary Actual	FY2012 Actual	FY2013 Amended Budget	FY2013 Preliminary Actual	FY2012 Actual	FY2013 Amended Budget	FY2013 Preliminary Actual	FY2012 Actual	FY2013 Amended Budget	FY2013 Preliminary Actual
<b>Beginning Fund Balance</b>	<b>\$20,725,876</b>	<b>\$16,356,919</b>	<b>\$16,356,919</b>	<b>\$19,421,510</b>	<b>\$20,586,500</b>	<b>\$20,586,500</b>	<b>\$2,733,382</b>	<b>\$4,878,703</b>	<b>\$4,878,703</b>	<b>\$1,971,807</b>	<b>\$3,039,919</b>	<b>\$3,039,919</b>	<b>\$44,852,575</b>	<b>\$44,862,040</b>	<b>\$44,862,040</b>
<b>Revenues:</b>															
Property Taxes	\$ 21,116,598	\$ 21,079,000	\$ 21,035,125	\$ -	\$ -	\$ -	\$ 12,341,181	\$ 12,418,000	\$ 12,492,000	\$ -	\$ -	\$ -	\$ 33,457,779	\$ 33,497,000	\$ 33,527,125
Sales Taxes	12,175,877	11,520,000	12,513,332										12,175,877	11,520,000	12,513,332
Franchise Fees	4,637,436	4,807,900	4,635,873							547,420	500,000	559,783	5,184,856	5,307,900	5,195,656
Other Taxes	107,959	110,000	131,890										107,959	110,000	131,890
Licenses and Permits	2,124,064	1,947,700	2,567,134										2,124,064	1,947,700	2,567,134
Grant Proceeds	273,561	134,500	84,895										273,561	134,500	84,895
Charges for Services	4,695,720	4,584,250	4,828,883	27,597,376	28,864,600	29,451,560				-	292,700	243,834	32,293,096	33,741,550	34,524,276
Fines and Forfeits	1,724,216	1,817,000	1,599,918							79,027	77,000	75,426	1,803,242	1,894,000	1,675,343
Investment Earnings	33,325	52,000	22,711	238,394	47,300	20,956	188,285	63,000	41,500	2,971	1,830	2,731	462,975	164,130	87,898
Intergovernmental Proceeds	-	-	-							1,230,594	1,054,500	1,173,639	1,230,594	1,054,500	1,173,639
Miscellaneous	1,087,935	1,080,100	849,578	632,147	-	-	856,419	-	-	8,324	121,500	136,347	2,584,826	1,201,600	985,925
Transfer from Other Funds	2,000,000	2,250,000	2,250,000				3,500,000	-	-	1,171,000	-	-	6,671,000	2,250,000	2,250,000
<b>Total Revenues</b>	<b>\$49,976,691</b>	<b>\$49,382,450</b>	<b>\$50,519,337</b>	<b>\$28,467,918</b>	<b>\$28,911,900</b>	<b>\$29,472,516</b>	<b>\$16,885,885</b>	<b>\$12,481,000</b>	<b>\$12,533,500</b>	<b>\$3,039,336</b>	<b>\$2,047,530</b>	<b>\$2,191,760</b>	<b>\$98,369,830</b>	<b>\$92,822,880</b>	<b>\$94,717,113</b>
<b>Expenditures</b>															
Public Safety Directorate	\$ 19,973,535	\$ 20,984,450	\$ 20,651,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,881	\$ 339,900	\$ 107,720	\$ 20,150,416	\$ 21,324,350	\$ 20,759,127
Public Works Directorate	9,486,558	9,779,338	9,453,885	10,094,735	12,293,799	12,504,088							19,581,293	22,073,137	21,957,973
Parks & Cultural Services Dir.	5,864,100	6,085,823	5,863,224							796,615	1,298,800	1,210,694	6,660,715	7,384,623	7,073,919
Finance Directorate	1,958,848	2,191,110	2,111,974	1,422,044	1,003,128	1,127,558				174,156	162,450	151,008	3,555,048	3,356,688	3,390,540
Planning & Development Directorate	2,488,039	2,875,351	2,730,472										2,488,039	2,875,351	2,730,472
Administration Directorate	5,292,621	5,423,935	5,111,753							823,573	1,455,212	507,190	6,116,194	6,879,147	5,618,943
Non-Departmental	3,573,439	2,711,290	2,535,026	3,402,088	2,600,590	2,476,333							6,975,527	5,311,880	5,011,359
Debt Service	-	-	-	11,384,060	13,488,000	12,662,804	14,740,564	13,281,000	13,126,594				26,124,624	26,769,000	25,789,398
<b>Total Expenditures</b>	<b>\$ 48,637,141</b>	<b>\$ 50,051,297</b>	<b>\$ 48,457,742</b>	<b>\$ 26,302,927</b>	<b>\$ 29,385,517</b>	<b>\$ 28,770,782</b>	<b>\$ 14,740,564</b>	<b>\$ 13,281,000</b>	<b>\$ 13,126,594</b>	<b>\$ 1,971,225</b>	<b>\$ 3,256,362</b>	<b>\$ 1,976,613</b>	<b>\$ 91,651,857</b>	<b>\$ 95,974,176</b>	<b>\$ 92,331,731</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$1,339,550</b>	<b>(\$668,847)</b>	<b>\$2,061,595</b>	<b>\$2,164,990</b>	<b>(\$473,617)</b>	<b>\$701,734</b>	<b>\$2,145,321</b>	<b>(\$800,000)</b>	<b>(\$593,094)</b>	<b>\$1,068,112</b>	<b>(\$1,208,832)</b>	<b>\$215,148</b>	<b>\$6,717,972</b>	<b>(\$3,151,296)</b>	<b>\$2,385,383</b>
<b>Estimated Ending Fund Balance</b>	<b>\$22,065,426</b>	<b>\$15,688,072</b>	<b>\$18,418,514</b>	<b>\$21,586,500</b>	<b>\$20,112,883</b>	<b>\$21,288,234</b>	<b>\$4,878,703</b>	<b>\$4,078,703</b>	<b>\$4,285,608</b>	<b>\$3,039,919</b>	<b>\$1,831,087</b>	<b>\$3,255,066</b>	<b>\$51,570,547</b>	<b>\$41,710,744</b>	<b>\$47,247,423</b>
Less: Appropriation of Fund Balance	\$5,708,507	\$2,901,400	\$2,548,520	1,000,000	1,000,000	1,000,000	-	1,200,000	1,200,000				6,708,507	5,101,400	4,748,520
Less: Reserve for SS MUD #2							856,419	-	554,319				856,419	-	554,319
<b>Ending Fund Balance</b>	<b>\$16,356,919</b>	<b>\$12,786,672</b>	<b>\$15,869,994</b>	<b>\$20,586,500</b>	<b>\$19,112,883</b>	<b>\$20,288,234</b>	<b>\$4,022,284</b>	<b>\$2,878,703</b>	<b>\$2,531,289</b>	<b>\$3,039,919</b>	<b>\$1,831,087</b>	<b>\$3,255,066</b>	<b>\$44,005,621</b>	<b>\$36,609,344</b>	<b>\$41,944,584</b>

# General Fund

**CITY OF LEAGUE CITY  
FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT  
GENERAL FUND SUMMARY**

**Overview**

The General Fund is the general operating fund for the City of League City. It includes 29 departments within six directorates that provide programs, activities and services to the citizens of League City. As detailed on the "Summary Schedule of Revenues and Expenditures" for the General Fund, the fund is projected to end the fiscal year with 119.5 days of working capital and an ending fund balance of \$15.87 million. This ending balance is \$3.1 million and 26.3 days of working capital higher than the FY2013 Amended Budget of \$12.8 million and 29.5 days in excess of the 90 day reserve policy. See the General Fund "Summary Schedule of Revenues and Expenditures" on pages 7-8 for General Fund totals.

**General Fund Revenues**

The primary revenue source for the General Fund is property tax receipts comprising 41.6% of total General Fund revenue. Sales tax is the next largest revenue source comprising 24.8% of the total revenue followed by charges for services and franchise fees at 9.6% and 9.2%, respectively. The remaining 15% of revenue is derived from licenses and permits, transfers from other funds, fines, grants, investment earnings, and other miscellaneous revenue.

**FY2013 GENERAL FUND REVENUES**

Description	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Budget	Percent of Total
Property Taxes	\$21,116,598	\$21,079,000	\$21,079,000	\$21,101,000	\$21,035,125	(\$43,875)	41.6%
Sales Taxes	12,175,877	11,520,000	11,520,000	12,800,000	12,513,332	\$993,332	24.8%
Charges for Services	4,695,720	4,584,250	4,584,250	4,968,200	4,828,883	\$244,633	9.6%
Franchise Fees	4,637,436	4,807,900	4,807,900	4,662,260	4,635,873	(\$172,027)	9.2%
Licenses and Permits	2,124,064	1,947,700	1,947,700	2,450,470	2,567,134	\$619,434	5.1%
Transfers - Other Funds	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	\$0	4.5%
Fines and Forfeits	1,724,216	1,817,000	1,817,000	1,570,000	1,599,918	(\$217,082)	3.2%
Miscellaneous	1,087,935	1,080,100	1,080,100	878,100	849,578	(\$230,522)	1.7%
Investment Earnings	33,325	52,000	52,000	52,000	22,711	(\$29,289)	0.0%
Grant Proceeds	273,561	134,500	134,500	244,500	84,895	(\$49,605)	0.2%
Other Taxes	107,959	110,000	110,000	110,000	131,890	\$21,890	0.3%
<b>Total Revenues</b>	<b>\$49,976,691</b>	<b>\$49,382,450</b>	<b>\$49,382,450</b>	<b>\$51,086,530</b>	<b>\$50,519,337</b>	<b>\$1,136,887</b>	<b>100%</b>

The preliminary final General Fund revenue is \$50.5 million; this is \$1.1 million more than the amended budget and \$542,600 more than the previous fiscal year. The majority of this increase is due to stronger sales within the City and growth in permit revenue specifically in reference to building, electrical and plumbing permits.

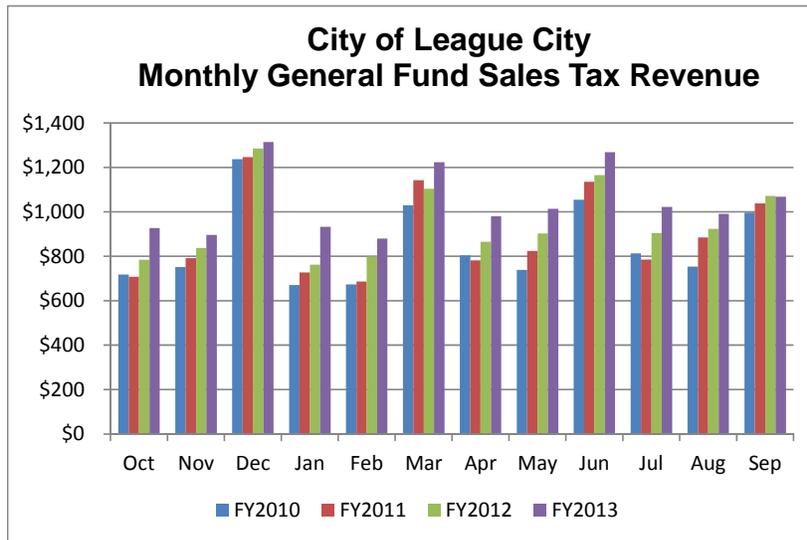
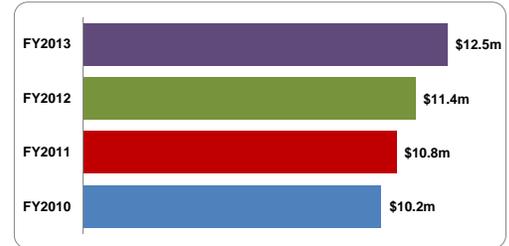
**Property Tax**

The City's FY2013 property tax rate is \$0.597 per \$100 of assessed valuation; this is 1.3 cents less than the \$0.61 tax rate in FY2012. Of the \$0.597, \$0.222 is reserved for servicing general

obligation debt in the Debt Service Fund and \$0.375 is for general maintenance and operations expenses in the General Fund. The majority of property taxes are typically collected between December and January as a result of the annual tax payment due date of January 31 as established by state law. As of the end of the fiscal year, the General Fund had realized \$21.04 million in property tax revenue which is 99.89% of budget and 100.2% of the FY2013 Tax Levy.

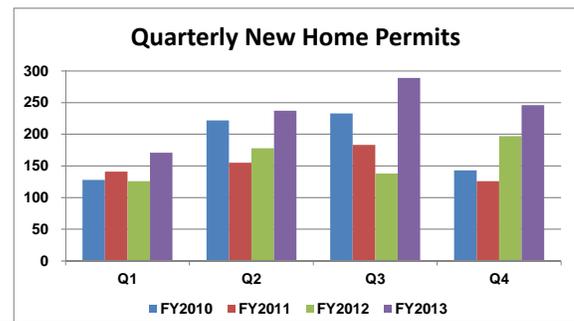
Sales Tax Revenue

Taxable sales in the City of League City continue to grow each year. Through year-end FY2013, the General Fund received \$12.5 million in sales tax revenue. This is \$1.1 million or 9.7% higher than the prior fiscal year and \$1.8 million or 16.4% higher than Fiscal Year 2011. As detailed in the bar graph below, with the exception of a few months in FY2011 and FY2012 sales tax revenue continue to exceed revenue from the same month in the previous year. With a strong local economy and a growth rate of at least 3% expected for the City in FY2014, there is no reason to think sales tax revenue will not grow as well. However, sales tax can be extremely volatile even in stable economic times; therefore, staff continues to monitor this large revenue source on a monthly basis and investigate significant variances.



Licenses and Permits

The FY2013 year-end final revenue collection for licenses and permits is \$2.6million. This is \$619,400 more than the FY2013 Budget and \$443,070 more than the FY2012 actual. The increase in this revenue stream is attributable primarily to an increase in new residential home permits. In FY2013, 943 permits for new homes were issued, 304 more than were issued in FY2012, this is a 48% increase in residential permits in FY2013.



Other Revenue

Other revenue includes charges for services, franchise fees, transfers from other funds, fines and forfeits, investment earning, grant proceeds, other taxes and miscellaneous revenue. Other revenues are \$14.4 million for FY2013. This \$156,405 decrease in this revenue is due primarily to one-time revenue source in FY2012.

**General Fund Expenditures**

The preliminary actual total of General Fund spending for FY2013 is \$48.46 million; through the end of the year 96.8% of all appropriations were expended. Departments ended the year with \$1.59 million in savings as compared with the FY2013 Amended Budget. The \$1.59 million in savings is attributable mostly to savings within the personnel category due to positions being vacant throughout the year, savings resulting from an early exit of the Amegy building, encouragement of voluntary demolition of dangerous buildings, and departments displaying restraint and good stewardship in purchasing supplies and equipment. A few departments ended the year spending more than the amended budget, these departments are addressed below. (See the General Fund financial summary page on pages 7-8 for information on each department.)

**FY2013 GENERAL FUND EXPENDITURES**

Directorate	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Budget	EOY % Of Budget
Public Safety	\$19,973,535	\$20,343,210	\$20,984,450	\$20,391,497	\$20,651,407	\$333,043	98.4%
Public Works	9,486,558	9,448,558	9,779,338	9,446,209	9,453,885	325,453	96.7%
Parks & Cultural Svcs.	5,864,100	6,041,704	6,085,823	5,900,372	5,863,224	222,599	96.3%
Finance	1,958,848	2,131,600	2,191,110	2,100,778	2,111,974	79,136	96.4%
Planning & Development	2,488,039	2,946,761	2,875,351	2,686,408	2,730,472	144,879	95.0%
Administration	5,292,621	5,427,865	5,423,935	5,130,315	5,111,753	312,182	94.2%
Non-Departmental	3,573,439	3,012,000	2,711,290	2,335,269	2,535,026	176,264	93.5%
<b>Total Expenditures</b>	<b>\$48,637,141</b>	<b>\$49,351,698</b>	<b>\$50,051,297</b>	<b>\$47,990,848</b>	<b>\$48,457,742</b>	<b>\$1,593,555</b>	<b>96.8%</b>

- The preliminary year-end actual for the **Emergency Medical Services** department is \$2.94 million; \$52,800 more than the FY2013 Amended Budget. This is due to a one-time payment to employees for compensatory time in excess of the 36 hours in order to remain within policy.
- The **Traffic and Transportation** department is expected to end the year with \$23,800 more in expenditures than the FY2013 Amended Budget of \$575,545. This is due to (1) electricity for traffic lights ending the year more than the FY2013 budget and (2) overtime for traffic employees. Numerous incident calls continue to arise after normal business hours on weekdays and on the weekends requiring attention from at least one of the traffic maintenance employees driving overtime cost over budget by \$14,810.
- **Park Planning** is expected to end the year with \$2,500 more in expenditures than the FY2013 Amended Budget of \$268,110. This is due to funding an employee transferred from another department at a higher salary than was included in the FY2013 budget.

- The preliminary year-end actual for the **Civil Service** department is \$78,974; \$970 more than the FY2013 Amended Budget. This is due to a greater number of individuals taking the Civil Service promotional exam than was originally budgeted; budgeted for the purchase of two sets of books for the promotional exam but had to purchase seven sets in FY2013.

Each of the budgets mentioned above that are expected to end the year with expenditures in excess of the FY2013 Amended Budget will be addressed in a technical year-end budget amendment that will be offered to City Council at the December 17, 2013, council meeting. The proposed budget amendment of \$80,230 for the General Fund will be funded through savings in other General Fund departments resulting in a net zero affect to the FY2013 General Fund budget.

### **General Fund Budget Amendments**

The General Fund began fiscal year 2013 with a \$51.9 million total adopted budget. Council approved \$1.06 million in budget amendments in FY2013 generating a \$52.95 million total amended budget. Detailed below are the General Fund budget amendments approved by Council in FY2013:

- On February 26, 2013, Council approved a \$142,000 General Fund budget amendment. The total budget adjustment of \$399,110 for the General Fund was to fund the 2 percent merit increases for employees and for the purchase of personal protective equipment for the Combined Agency Response Team via a grant from the Urban Area Security Initiative (UASI); \$257,110 was provided from funds set aside in Non-Departmental for the 2 percent merit increase resulting in a \$142,000 net increase to the General Fund Budget.
- On June 11, 2013, Council approved a \$418,000 General Fund budget amendment. The total budget adjustment of \$577,050 was for public safety equipment, solid waste services, and Building department personnel. The budget increases included \$116,050 for the purchase of pistols and advance purchase of ammunition for police officers; \$50,000 to fund the hiring of an additional building inspector and plan reviewer in order to accommodate the sudden increase in workload given the 83 percent increase in permit applications at that time; and \$411,000 to solid waste services due to new residential rates approved as part of the trash contract and the 2.9 percent increase in customers. The total budget adjustment was offset \$159,050 from savings in other departments resulting in a \$418,000 net increase to the General Fund budget.
- On September 24, 2013, Council approved a \$497,100 General Fund budget amendment. The total budget adjustment of \$718,100 was for public safety equipment, lawsuit settlement, and personnel adjustments. The budget increases included \$139,600 to the police budget for the purchase of night vision goggles resulting from additional monies received from the UASI grant; \$357,500 for expenses related to the Jornaleros lawsuit settlement; and \$221,000 for numerous departments for personnel adjustments. The total budget adjustment was offset \$221,000 from savings in other departments resulting in a \$497,100 net increase to the General Fund budget.



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**GENERAL FUND**  
**Summary Schedule of Revenues and Expenditures**  
**FY2013 Preliminary Year-End Financial Report**

	Prior Year		Current Fiscal Year			FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	<b>\$20,725,876</b>	<b>\$16,356,919</b>	<b>\$16,356,919</b>	<b>\$16,356,919</b>	<b>\$16,356,919</b>	<b>N/A</b>
<b>Revenues:</b>						
Property Taxes	\$21,116,598	\$21,079,000	\$21,079,000	\$21,101,000	\$21,035,125	(\$43,875)
Sales Taxes	12,175,877	11,520,000	11,520,000	12,800,000	12,513,332	993,332
Franchise Fees	4,637,436	4,807,900	4,807,900	4,662,260	4,635,873	(172,027)
Other Taxes	107,959	110,000	110,000	110,000	131,890	21,890
Licenses and Permits	2,124,064	1,947,700	1,947,700	2,450,470	2,567,134	619,434
Grant Proceeds	273,561	134,500	134,500	244,500	84,895	(49,605)
Charges for Services	4,695,720	4,584,250	4,584,250	4,968,200	4,828,883	244,633
Fines and Forfeits	1,724,216	1,817,000	1,817,000	1,570,000	1,599,918	(217,082)
Investment Earnings	33,325	52,000	52,000	52,000	22,711	(29,289)
Miscellaneous	1,087,935	1,080,100	1,080,100	878,100	849,578	(230,522)
Transfer from Other Funds	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	-
<b>Total Revenues</b>	<b>\$49,976,691</b>	<b>\$49,382,450</b>	<b>\$49,382,450</b>	<b>\$51,086,530</b>	<b>\$50,519,337</b>	<b>\$1,136,887</b>
<b>Expenditures</b>						
<b>Public Safety</b>						
Police	\$14,740,271	\$14,962,050	\$15,501,600	\$15,111,856	\$15,283,064	\$218,536
Animal Control	491,415	645,990	645,990	594,380	618,448	27,542
Fire Department	1,381,686	1,185,850	1,187,080	1,099,949	1,077,098	109,982
Fire Dept. Drill Field	77,905	-	-	-	-	-
Fire Marshal	481,761	493,880	499,340	487,561	490,211	9,129
Emergency Medical Services	2,450,378	2,792,540	2,887,540	2,861,158	2,940,338	(52,798)
Emergency Management	350,120	262,900	262,900	236,593	242,248	20,652
<b>Subtotal</b>	<b>19,973,535</b>	<b>20,343,210</b>	<b>20,984,450</b>	<b>20,391,497</b>	<b>20,651,407</b>	<b>333,043</b>
<b>Public Works</b>						
Public Works Administration	615,740	132,160	148,640	152,041	147,196	1,444
Engineering & Project Management	677,189	1,514,270	1,484,270	1,381,637	1,342,479	141,791
Streets	4,563,190	4,384,883	4,314,883	4,194,801	4,207,884	106,999
Traffic & Transportation	775,335	572,245	575,545	461,730	599,376	(23,831)
Solid Waste Department	2,855,105	2,845,000	3,256,000	3,256,000	3,156,950	99,050
<b>Subtotal</b>	<b>9,486,558</b>	<b>9,448,558</b>	<b>9,779,338</b>	<b>9,446,209</b>	<b>9,453,885</b>	<b>325,453</b>
<b>Parks &amp; Cultural Services</b>						
Library	1,894,256	1,839,416	1,852,415	1,825,006	1,849,496	2,919
Park Planning	235,682	257,630	268,110	264,033	270,642	(2,532)
Facilities Maintenance	1,667,992	1,674,250	1,681,830	1,593,198	1,605,068	76,762
Park Operations	1,041,524	1,196,530	1,206,610	1,184,932	1,143,449	63,161
Sportsplex Operations	338,911	422,628	425,358	422,193	415,792	9,566
Park Recreation	576,337	562,240	562,240	524,400	496,140	66,100
Sportsplex Recreation	109,398	89,010	89,260	86,610	82,638	6,622
<b>Subtotal</b>	<b>5,864,100</b>	<b>6,041,704</b>	<b>6,085,823</b>	<b>5,900,372</b>	<b>5,863,224</b>	<b>222,599</b>
<b>Finance</b>						
Accounting	1,110,134	1,287,270	1,338,820	1,336,984	1,328,356	10,464
Purchasing	259,593	262,330	265,440	241,257	255,761	9,679
Municipal Court	589,121	582,000	586,850	522,537	527,856	58,994
<b>Subtotal</b>	<b>1,958,848</b>	<b>2,131,600</b>	<b>2,191,110</b>	<b>2,100,778</b>	<b>2,111,974</b>	<b>79,136</b>
<b>Planning and Development</b>						
Planning	850,156	874,950	857,350	813,889	837,129	20,221
Building	1,083,429	1,075,871	1,157,951	1,111,206	1,146,897	11,054
Code Compliance	403,593	621,640	484,810	443,816	449,859	34,951
Economic Development	150,862	374,300	375,240	317,497	296,587	78,653
<b>Subtotal</b>	<b>2,488,039</b>	<b>2,946,761</b>	<b>2,875,351</b>	<b>2,686,408</b>	<b>2,730,472</b>	<b>144,879</b>

**GENERAL FUND**  
**Summary Schedule of Revenues and Expenditures**  
**FY2013 Preliminary Year-End Financial Report**

	Prior Year		Current Fiscal Year			
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
<b>Administration</b>						
City Manager	639,586	554,070	544,070	486,145	489,025	55,045
City Secretary	300,924	350,500	374,570	358,793	350,157	24,413
City Attorney - Legal Services	1,121,387	735,000	735,000	725,000	704,376	30,624
Mayor and Council	140,166	168,470	168,470	164,420	153,080	15,390
Budget Office	288,306	264,170	247,090	225,719	222,537	24,553
Information Technology	1,756,006	1,987,555	1,995,555	1,934,339	1,978,650	16,905
Communications Office	-	349,940	382,020	373,090	368,851	13,169
Human Resources	966,437	940,160	899,160	814,979	766,104	133,056
Civil Service	79,808	78,000	78,000	47,830	78,974	(974)
<b>Subtotal</b>	<b>5,292,621</b>	<b>5,427,865</b>	<b>5,423,935</b>	<b>5,130,315</b>	<b>5,111,753</b>	<b>312,182</b>
<b>Non-Departmental</b>	3,573,439	3,012,000	2,711,290	2,335,269	2,535,026	176,264
<b>Total Expenditures</b>	<b>\$48,637,141</b>	<b>\$49,351,698</b>	<b>\$50,051,297</b>	<b>\$47,990,848</b>	<b>\$48,457,742</b>	<b>\$1,593,555</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$1,339,550</b>	<b>\$30,752</b>	<b>(\$668,847)</b>	<b>\$3,095,682</b>	<b>\$2,061,595</b>	<b>(\$456,668)</b>
<b>Est. Ending Fund Balance</b>	<b>\$22,065,426</b>	<b>\$16,387,671</b>	<b>\$15,688,072</b>	<b>\$19,452,601</b>	<b>\$18,418,514</b>	<b>\$2,730,442</b>
<b>Less: Appropriation of Fund Balance</b>						
Debt	3,500,000	-	-	-	-	-
Lawsuit Settlement	225,000	-	357,500	350,000	357,500	-
One-Time Operating Items	235,287	488,900	488,900	488,900	136,020	352,880
Cash CIP Projects	1,748,220	2,055,000	2,055,000	2,055,000	2,055,000	-
<b>Subtotal</b>	<b>\$5,708,507</b>	<b>\$2,543,900</b>	<b>\$2,901,400</b>	<b>\$2,893,900</b>	<b>\$2,548,520</b>	<b>\$352,880</b>
<b>Ending Fund Balance</b>	<b>\$16,356,919</b>	<b>\$13,843,771</b>	<b>\$12,786,672</b>	<b>\$16,558,701</b>	<b>\$15,869,994</b>	<b>\$3,083,322</b>
<b>Days of Operating Expenditures</b>	<b>122.8</b>	<b>102.4</b>	<b>93.2</b>	<b>125.9</b>	<b>119.5</b>	<b>26.3</b>



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# Utility Fund

**CITY OF LEAGUE CITY  
FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT  
UTILITY FUND SUMMARY**

**Overview**

The Utility Fund is an enterprise fund that provides funding for water and wastewater operations as well as system improvements. The primary source of income is water and wastewater fees paid by water system customers most of whom are residential within League City. As detailed on the "Summary Schedule of Revenues and Expenditures" for the Utility Fund, the fund is projected to end the fiscal year with an excess reserve of \$10.95 million or 248.1 days of working capital. The \$10.95 million takes into account \$5.37 million in reserve for existing debt service and \$3.97 million of reserve for operating expenditures per policy. The ending balance is \$1.57 million and 32.7 days of working capital higher than the \$9.38 million that was part of the FY2013 Amended Budget. See the Utility Fund "Summary Schedule of Revenues and Expenditures" on page 13 for fund totals.

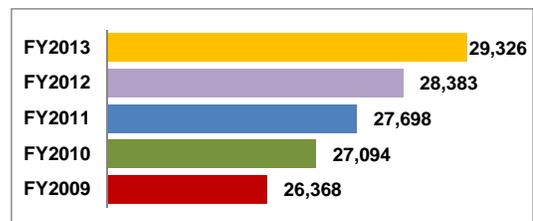
**Utility Fund Revenues**

The Utility Fund receives revenue through the sale of water and wastewater, new connection and reconnection fees, late payment penalties, and interest income from the City's investment pool. As stated above, the primary revenue source for the Utility Fund is revenue received through the sale of water and wastewater, comprising 95.3% of the total revenue.

**FY2013 UTILITY FUND REVENUES**

Description	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Budget	Percent of Total
Water and Wastewater Sales	\$26,470,412	\$27,931,000	\$27,931,000	\$27,786,780	\$28,097,087	\$166,087	95.3%
Connection Fees	460,220	365,000	365,000	506,000	612,207	247,207	2.1%
Late Payment Penalties	345,991	300,000	300,000	282,610	329,636	29,636	1.1%
Meter Sales	217,218	175,000	175,000	300,460	305,709	130,709	1.0%
Other Revenue	103,535	93,600	93,600	83,050	106,921	13,321	0.4%
Gain on Sale of Bonds	632,147	-	-	-	-	-	0.0%
Investment Earnings	238,394	47,300	47,300	20,675	20,956	(26,344)	0.1%
<b>Total Revenues</b>	<b>\$28,467,918</b>	<b>\$28,911,900</b>	<b>\$28,911,900</b>	<b>\$28,979,575</b>	<b>\$29,472,516</b>	<b>\$560,616</b>	<b>100%</b>

The preliminary actual of final Utility Fund revenue is \$29.47 million, this is \$560,620 more than the amended budget and \$1.0 million more than the previous fiscal year. The majority of this increase is due to a 3.32% increase in water customers in FY2013. As detailed in the graph to the right, total water customers have increased on average 2.72% the last five years.



### Utility Fund Expenditures

The preliminary actual total of Utility Fund spending for FY2013 is \$29.77 million; through the end of the year 98% of all appropriations were expended. While on a whole the Utility Fund will end the year \$614,740 under budget, a few departments will end the year spending more than the amended budget, these departments are addressed below. See the Utility Fund financial summary on page 13 for further information.)

#### FY2013 UTILITY FUND EXPENDITURES

Description	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Budget	EOY % Of Budget
Public Works Administration	\$98,302	\$161,720	\$179,720	\$156,915	\$151,642	\$28,078	84.4%
Utility Billing	1,422,044	922,728	1,003,128	978,353	1,127,558	(124,430)	112.4%
Water	3,732,534	5,409,120	5,359,120	5,178,843	5,424,857	(65,737)	101.2%
Wastewater	3,520,754	3,614,744	3,624,744	3,631,024	3,723,857	(99,113)	102.7%
Line Repair	2,743,145	3,149,215	3,130,215	2,992,978	3,203,732	(73,517)	102.3%
Non-Departmental	3,402,088	2,639,990	2,600,590	2,495,264	2,476,333	124,257	95.2%
Debt Service	11,384,060	13,488,000	13,488,000	13,719,717	12,662,804	825,196	93.9%
Transfer to CIP	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	100.0%
<b>Total Expenditures</b>	<b>\$27,302,927</b>	<b>\$30,385,517</b>	<b>\$30,385,517</b>	<b>\$30,153,094</b>	<b>\$29,770,782</b>	<b>\$614,735</b>	<b>98.0%</b>

- The preliminary year-end actual for the **Utility Billing** department is \$1.13 million; \$124,430 more than the FY2013 Amended Budget. This is due to the purchase of water meters for new customers in FY2013. The FY2013 Budget was prepared expecting a 2.3% increase in water customers or approximately 400 additional new water customers; however, the City experienced a 3.3% increase or 943 additional new water customers. This resulted in the need to purchase water meters for the additional 543 new water customers which were not included in the FY2013 Amended Budget. This \$124,430 is offset by the additional \$247,200 in revenue for connection fees (see the revenue narrative above).
- The **Water** department is expected to end the year with \$65,740 more in expenditures than the FY2013 Amended Budget of \$5.36 million as a result of water contract purchases. At the October 9, 2012, Council Meeting, council approved a water capacity lease agreement between the Gulf Coast Water Authority and the City of League City to lease one MGD of additional water capacity at a rate of \$515 per day totaling \$187,975 for the year. This was not immediately addressed with past budget amendments as staff wanted to first assess the summer season for wet or drought conditions; if the summer had been a wet or normal summer for rainfall, staff's assumption was that this amount could be absorbed within the adopted budget. Given that it was a summer with drought conditions, the entire amount was not able to be absorbed within the adopted budget. The \$65,740 is offset by the additional \$166,090 in revenue for water and wastewater sales.
- The preliminary year-end actual for the **Wastewater** department is \$3.72 million; \$99,110 more than the FY2013 Amended Budget. This is due primarily to electricity at

the wastewater treatment plants ending the year more than the FY2013 Amended Budget.

- The **Line Repair** department is expected to end the year with \$73,520 more in expenditures than the FY2013 Amended Budget of \$3.13 million. This is due to overtime as a result of emergency repairs caused by drought conditions and the need for manual meter readings to keep the billing cycles current during the meter change out process.

Each of the budgets mentioned above that are expected to end the year with more in expenditures than their FY2013 Amended Budget will be addressed in a technical year-end budget amendment that will be offered to City council at the December 17, 2013, council meeting. The proposed budget amendment of \$362,810 for the Utility Fund will be funded through savings in other Utility Fund departments resulting in a net zero affect to the FY2013 Utility Fund budget.

### **Utility Fund Budget Amendments**

The Utility Fund began and ended fiscal year 2013 with the same \$30.39 million in total budgeted expenditures. Council did approve \$130,400 in budget adjustments for the Utility Fund; however, the total amount was offset by savings in other departments. Detailed below are the Utility Fund budget adjustments approved by Council in FY2013:

- On February 26, 2013, Council approved a budget adjustment of \$39,400 to fund the 2 percent merit increases for Utility Fund employees. The entire amount was offset by funds set aside in Non-Departmental for the merit increase resulting in a net increase of zero to the Utility Fund Budget.
- On September 24, 2013, Council approved a budget adjustment of \$91,000 for water meters and personnel adjustments. The entire amount was offset from savings in other departments resulting in a net increase of zero to the Utility Fund budget.

**UTILITY FUND**  
**Summary Schedule of Revenues and Expenditures**  
**Fiscal Year 2013 Preliminary Year End Financial Report**

	Prior Year	Current Year				
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
<b>Beginning Fund Balance</b>	<b>\$19,421,510</b>	<b>\$20,586,500</b>	<b>\$20,586,500</b>	<b>\$20,586,500</b>	<b>\$20,586,500</b>	<b>N/A</b>
<b>Revenues:</b>						
Charges for Services	\$27,597,376	\$28,864,600	\$28,864,600	\$28,958,900	\$29,451,560	\$586,960
Gain on Sale of Bonds	632,147	-	-	-	-	-
Investment Earnings	238,394	47,300	47,300	20,675	20,956	(26,344)
<b>Total Revenues</b>	<b>\$28,467,918</b>	<b>\$28,911,900</b>	<b>\$28,911,900</b>	<b>\$28,979,575</b>	<b>\$29,472,516</b>	<b>\$560,616</b>
<b>Expenditures:</b>						
<b>Operating Expenditures</b>						
Public Works Administration	\$98,302	\$161,720	\$179,720	\$156,915	\$151,642	\$28,078
Utility Billing	1,422,044	922,728	1,003,128	978,353	1,127,558	(124,430)
Water	3,732,534	5,409,120	5,359,120	5,178,843	5,424,857	(65,737)
Wastewater	3,520,754	3,614,744	3,624,744	3,631,024	3,723,857	(99,113)
Line Repair	2,743,145	3,149,215	3,130,215	2,992,978	3,203,732	(73,517)
Non-Departmental	3,402,088	2,639,990	2,600,590	2,495,264	2,476,333	124,257
<b>Subtotal Operating Expenditures</b>	<b>14,918,867</b>	<b>15,897,517</b>	<b>15,897,517</b>	<b>15,433,377</b>	<b>16,107,978</b>	<b>(210,461)</b>
<b>Debt Service</b>	<b>11,384,060</b>	<b>13,488,000</b>	<b>13,488,000</b>	<b>13,719,717</b>	<b>12,662,804</b>	<b>825,196</b>
<b>Transfer to CIP</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$27,302,927</b>	<b>\$30,385,517</b>	<b>\$30,385,517</b>	<b>\$30,153,094</b>	<b>\$29,770,782</b>	<b>\$614,735</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$1,164,990</b>	<b>(\$1,473,617)</b>	<b>(\$1,473,617)</b>	<b>(\$1,173,519)</b>	<b>(\$298,266)</b>	<b>(\$54,120)</b>
<b>Ending Fund Balance</b>	<b>\$20,586,500</b>	<b>\$19,112,883</b>	<b>\$19,112,883</b>	<b>\$19,412,981</b>	<b>\$20,288,234</b>	<b>\$1,175,351</b>
<b>UTILITY FUND RESERVES</b>						
Existing Debt Service (Average Annual Revenue Bond Debt Service)	\$6,006,553	\$5,367,660	\$5,813,110	\$5,367,660	\$5,367,660	\$445,450
90 Days of Operating Expenditure by policy	3,678,625	3,919,936	3,919,936	3,805,490	3,971,830	(51,894)
<b>Total Reserve Required</b>	<b>\$9,685,178</b>	<b>\$9,287,596</b>	<b>\$9,733,046</b>	<b>\$9,173,150</b>	<b>\$9,339,490</b>	<b>\$393,556</b>
<b>Excess Reserve</b>	<b>\$10,901,322</b>	<b>\$9,825,288</b>	<b>\$9,379,838</b>	<b>\$10,239,831</b>	<b>\$10,948,744</b>	<b>\$1,568,906</b>
<b>Days of Operating Expenditure Over/(Under) 90 Days</b>	<b>266.7</b>	<b>225.6</b>	<b>215.4</b>	<b>242.2</b>	<b>248.1</b>	<b>32.7</b>

# Other Funds

**CITY OF LEAGUE CITY**  
**FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT**  
**DEBT SERVICE AND MOTOR POOL FUNDS SUMMARY**

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**DEBT SERVICE FUND**

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The Debt Service Fund is a legally restricted fund utilized to account primarily for property tax revenues levied and budgeted to pay long-term debt principal and interest for the City's general obligation debt. It is also used to account for property taxes rebated to municipal utility districts (MUD's) located inside the city limits of League City and for the debt-levy portion of incremental property tax revenues paid to the City's Tax Increment Reinvestment Zones.

In FY2013 \$1.2 million of debt service fund balance was used for refunding general obligation bond resulting in gross future debt savings of \$3 million. After the entire City's tax supported debt service obligations were met, the Debt Service Fund is expected to end FY2013 with a \$2.53 million fund balance; this is after accounting for reserves for South Shore MUD #2. (See the Debt Service Fund financial summary on page 15.)

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**MOTOR POOL FUND**

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The Motor Pool is an internal service fund established to account for the operations and maintenance of the city's fleet. Its customers are city departments and its primary revenue source is payments from those departments for vehicle and equipment maintenance and replacement. The preliminary actual revenue for Motor Pool Fund is \$170,290 more than the budget as a result of insurance reimbursements from motor vehicle accidents. The preliminary actual total spending in the Motor Pool Fund for FY2013 is \$2.76 million, which is on target with both the FY2013 Amended Budget and FY2013 Budget Estimate. After recognition of expenses, the Motor Pool Fund is expected to end FY2013 with a \$2.1 million fund balance. (See the Motor Pool Fund financial summary on page 16.)

**DEBT SERVICE FUND**  
**Summary Schedule of Revenues and Expenditures**  
**Fiscal Year 2013 - Year End Financial Report**

	Prior Year		Current Year			FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget N/A
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Balance</b>	<b>\$2,733,382</b>	<b>\$4,878,703</b>	<b>\$4,878,703</b>	<b>\$4,878,703</b>	<b>\$4,878,703</b>	
<b>Revenues:</b>						
Property Taxes	\$12,341,181	\$12,418,000	\$12,418,000	\$12,583,477	\$12,492,000	\$74,000
Interest Income	188,285	63,000	63,000	34,153	41,500	(21,500)
Transfer from General Fund	500,000	-	-	-	-	-
General Fund Balance Appropriated for Refunding	3,000,000	-	-	-	-	-
Other Income <sup>(1)</sup>	856,419	-	-	-	-	-
<b>Total Revenues</b>	<b>\$16,885,885</b>	<b>\$12,481,000</b>	<b>\$12,481,000</b>	<b>\$12,617,630</b>	<b>\$12,533,500</b>	<b>\$52,500</b>
<b>Expenditures:</b>						
Debt Service	\$8,385,186	\$9,951,000	\$9,951,000	\$9,820,117	\$9,820,116	\$130,884
MUD Tax Rebates	2,533,414	2,476,000	2,476,000	2,475,324	2,469,243	6,757
Fees	-	5,000	5,000	5,000	5,348	(348)
Debt Defeased with General Fund Transfer	3,000,000	-	-	-	-	-
Debt Defeased with Debt Service Fund Balance	-	-	1,200,000	1,200,000	1,200,000	-
TIRZ Property Tax Increment <sup>(2)</sup>	821,964	849,000	849,000	849,000	831,888	17,112
<b>Total Expenditures</b>	<b>\$14,740,564</b>	<b>\$13,281,000</b>	<b>\$14,481,000</b>	<b>\$14,349,441</b>	<b>\$14,326,594</b>	<b>\$154,406</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$2,145,321</b>	<b>(\$800,000)</b>	<b>(\$2,000,000)</b>	<b>(\$1,731,811)</b>	<b>(\$1,793,094)</b>	<b>(\$101,906)</b>
<b>Ending Fund Balance</b>	<b>\$4,878,703</b>	<b>\$4,078,703</b>	<b>\$2,878,703</b>	<b>\$3,146,892</b>	<b>\$3,085,608</b>	<b>\$206,906</b>
<b>DEBT SERVICE FUND RESERVES</b>						
Reserve for South Shore MUD #2 <sup>(3)</sup>	\$856,419	\$0	\$0	\$554,319	\$554,319	\$554,319
<b>Reserve</b>	<b>\$4,022,284</b>	<b>\$4,078,703</b>	<b>\$2,878,703</b>	<b>\$2,592,573</b>	<b>\$2,531,289</b>	<b>(\$347,413)</b>

**NOTES:**

- (1) Proceeds received from dissolution of South Shore MUD #2.  
(2) Includes only the debt-related portion of the increment.  
(3) Proceeds kept in reserve from dissolution of SS MUD #2 for payment of related debt service.

**MOTOR POOL FUND**  
**Summary Schedule of Revenues and Expenditures**  
**Fiscal Year 2013 - Year End Financial Report**

	Prior Year		Current Year			
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
<b>Beginning Fund Balance</b>	<b>\$728,196</b>	<b>\$2,058,165</b>	<b>\$2,058,165</b>	<b>\$2,058,165</b>	<b>\$2,058,165</b>	<b>N/A</b>
<b>Revenues:</b>						
Charges for Services	\$1,147,247	\$1,230,890	\$1,230,890	\$1,230,890	\$1,230,578	(\$312)
Lease Fees	1,702,600	1,397,210	1,397,210	1,397,210	1,416,680	19,470
Miscellaneous Revenue	25,293	1,000	1,000	78,610	151,537	150,537
Investment Earnings	1,761	1,500	1,500	1,650	2,095	595
Gain/Loss-Asset Disposal	-	-	-	-	-	-
Transfers	163,500	-	-	-	-	-
<b>Total Revenues</b>	<b>\$3,040,401</b>	<b>\$2,630,600</b>	<b>\$2,630,600</b>	<b>\$2,708,360</b>	<b>\$2,800,890</b>	<b>\$170,290</b>
<b>Expenditures:</b>						
Personnel Services	\$650,242	\$651,480	\$659,880	\$642,618	\$636,382	\$23,498
Supplies	43,164	34,700	34,700	69,700	65,474	(30,774)
Repairs & Maintenance	629,321	518,250	653,250	512,250	650,422	2,828
Services & Charges	46,688	29,510	29,510	27,310	25,073	4,437
Capital Outlay	341,017	1,063,300	1,390,770	1,390,770	1,386,383	4,387
<b>Total Expenditures</b>	<b>\$1,710,432</b>	<b>\$2,297,240</b>	<b>\$2,768,110</b>	<b>\$2,642,648</b>	<b>\$2,763,734</b>	<b>\$4,376</b>
<b>Revenues Over/(Under) Expenditure:</b>	<b>\$1,329,969</b>	<b>\$333,360</b>	<b>(\$137,510)</b>	<b>\$65,712</b>	<b>\$37,156</b>	<b>\$165,914</b>
<b>Ending Fund Balance</b>	<b>\$2,058,165</b>	<b>\$2,391,525</b>	<b>\$1,920,655</b>	<b>\$2,123,877</b>	<b>\$2,095,321</b>	<b>\$174,666</b>

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**CITY OF LEAGUE CITY**  
**FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT**  
**SPECIAL REVENUE FUNDS SUMMARY**

**SPECIAL REVENUE FUNDS**

The City's 11 special revenue funds serve to ensure that monies are expended for programs and projects as required by state, federal and local law. These 11 special revenue funds are all projected to end the year with positive ending fund balances. Overall spending in these funds is \$1.98 million, which is \$1.28 million less than the budget due to a few funds not purchasing all the items budgeted for FY 2013; these funds will roll into the fund balance for that fund. Below are highlights regarding a few of the more significant special revenue funds.

The **Safelight Fund** is not included in the Special Revenue Funds analysis; please see pages 25-26 for a synopsis of this fund given the removal of the red light cameras and the closeout of this fund.

The major special revenue funds include:

- The **4B Maintenance and Operations fund** is used to segregate funds received from the 4B Industrial Development Corporation and to account for the maintenance and operations of Hometown Heroes Park (formerly Eastern Regional Park). This fund is expected to end the year with a fund balance of \$895,450 and expenses of \$1.2 million, including payments totaling \$666,060 for debt service of the 2011 Certificate of Obligation bonds issued to construct Hometown Heroes Park.
- The **Hotel/Motel Occupancy Tax Fund**, used to account for hotel/motel occupancy tax revenue, is expected to end FY 2013 with a \$613,690 fund balance. These funds are used to promote tourism in League City with \$300,620 expensed in FY2013 for this purpose.
- The **Public Access Channel Fund**, used to account for fees received from cable television franchise fees received by the city, recorded \$270,880 in revenue in FY2013 and \$48,500 for eligible municipal access equipment and facilities expenses in FY2013. This fund is expected to end the year with a \$607,460 fund balance.

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## CITY OF LEAGUE CITY Special Revenue Funds

### **Police Activities Fund (043)**

This fund is used to account for monies donated for community outreach programs and criminal investigation purposes. Various purchases including supplies, equipment, and other services are made from these funds. The League City Police Department administers the funds for these programs

### **Animal Control Donation Fund (049)**

This fund is administered by the Animal Control Departments and is used to account for monies donated specifically for the support of the Animal Shelter. Donated monies would typically be used for veterinary services, food for animals, and educational materials.

### **Emergency Management Response Fund (054)**

This fund is specifically used for the preparation for and the response to a catastrophic event and is under the direction of the City Manager.

### **Library Gift Fund (050)**

This fund is administered by Library staff and is used to account for monies donated to be used specifically for the purchase of special items not covered by the Library's general operating budget.

### **4B Park Maintenance and Operations (307)**

This is used to segregate funds received from the 4B Industrial Development Corporation. The use of these funds is governed by state law and the interlocal agreement between the City and the 4B Industrial Development Corporation.

### **Municipal Court Building Security Fund (053)**

This fund is used to account for a fee of \$3 per misdemeanor conviction and is collected for future improvements to the security of the court facilities.

### **Municipal Court Technology Fund (057)**

This fund is used to account for a fee of \$4 per misdemeanor conviction and is collected for future improvements to the technology of the court facilities.

### **Technology Fund (274)**

This fund is used for the one time purchase of technology related hardware, software, and other services.

### **Public Safety Technology Fund (275)**

This fund provides a means of collecting payments from other jurisdictions who are members of the city's public safety system consortium. The member cities include: League City, Alvin, Deer Park, Friendswood, Galveston, LaPorte, Nassau Bay, and Webster.

### **Hotel/Motel Occupancy Tax Fund (059)**

This fund is used to account for hotel/motel occupancy tax revenues and must be spent in accordance with state law. These funds were managed by Destination League City but are now managed by the City.

### **Public Access Channel Fund (271)**

This fund is used for improvements and equipment related to the City's public access channel. The revenues for this fund come from Comcast. It is a legal requirement that the funds be spent to improve the public access channel.

**SPECIAL REVENUE FUNDS SUMMARY**  
**Fiscal Year 2013 Preliminary Year-End Financial Report**

	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual
<b>BEGINNING BALANCES</b>					
Police Activity Fund	\$116,539	\$142,486	\$142,486	\$142,486	\$142,486
Animal Control Donation Fund	66,352	38,586	38,586	38,586	38,586
Emerg. Mgmt Response Fund	335,506	219,940	219,940	219,940	219,940
Library Gift Fund	39,449	23,206	23,206	23,206	23,206
4B Maint. & Operations/Debt Fund	346,128	746,090	746,090	746,090	746,090
Municipal Court Bldg Security Fund	151,528	77,665	77,665	77,665	77,665
Municipal Court Technology Fund	35,126	14,002	14,002	14,002	14,002
Technology Fund	-	768,372	768,372	768,372	768,372
Public Safety Technology Fund	-	-	-	-	-
Hotel/Motel Tax Fund	455,708	561,481	561,481	561,481	561,481
Public Access Channel Fund	425,471	448,089	448,089	448,089	448,089
<b>TOTAL</b>	<b>\$1,971,807</b>	<b>\$3,039,919</b>	<b>\$3,039,919</b>	<b>\$3,039,919</b>	<b>\$3,039,919</b>

<b>REVENUES</b>					
Police Activity Fund	\$51,019	\$85,150	\$85,150	\$72,150	\$92,525
Animal Control Donation Fund	8,274	5,540	5,540	12,040	13,018
Emerg. Mgmt Response Fund	203	400	400	400	100
Library Gift Fund	118	1,050	1,050	180	35
4B Maint. & Operations/Debt Fund	1,180,217	1,277,450	1,277,450	1,410,091	1,346,375
Municipal Court Bldg Security Fund	33,943	32,100	32,100	31,070	32,372
Municipal Court Technology Fund	45,226	45,040	45,040	42,020	43,108
Technology Fund	1,171,959	-	-	-	674
Public Safety Technology Fund	-	100,000	100,000	100,000	102,850
Hotel/Motel Tax Fund	349,112	305,400	305,400	350,475	352,824
Public Access Channel Fund	199,265	195,400	195,400	201,430	207,878
<b>TOTAL</b>	<b>\$3,039,336</b>	<b>\$2,047,530</b>	<b>\$2,047,530</b>	<b>\$2,219,856</b>	<b>\$2,191,760</b>

<b>EXPENDITURES</b>					
Police Activity Fund	\$25,072	\$166,700	\$166,700	\$64,000	\$62,920
Animal Control Donation Fund	36,041	30,000	30,000	7,000	5,062
Emerg. Mgmt Response Fund	115,769	143,200	143,200	87,820	39,738
Library Gift Fund	16,361	14,000	14,000	12,000	13,680
4B Maint. & Operations/Debt Fund	780,255	1,284,800	1,284,800	1,207,665	1,197,015
Municipal Court Bldg Security Fund	107,806	109,950	109,950	106,525	108,524
Municipal Court Technology Fund	66,350	54,500	52,500	40,000	42,484
Technology Fund	403,587	815,000	768,372	99,245	59,397
Public Safety Technology Fund	-	100,000	100,000	100,000	98,669
Hotel/Motel Tax Fund	243,338	366,840	366,840	330,000	300,618
Public Access Channel Fund	176,647	220,000	220,000	97,000	48,505
<b>TOTAL</b>	<b>\$1,971,225</b>	<b>\$3,304,990</b>	<b>\$3,256,362</b>	<b>\$2,151,255</b>	<b>\$1,976,613</b>

<b>ENDING BALANCES</b>					
Police Activity Fund	\$142,486	\$60,936	\$60,936	\$150,636	\$172,092
Animal Control Donation Fund	38,586	14,126	14,126	43,626	46,541
Emerg. Mgmt Response Fund	219,940	77,140	77,140	132,520	180,302
Library Gift Fund	23,206	10,256	10,256	11,386	9,562
4B Maint. & Operations/Debt Fund	746,090	738,740	738,740	948,516	895,451
Municipal Court Bldg Security Fund	77,665	(185)	(185)	2,210	1,513
Municipal Court Technology Fund	14,002	4,542	6,542	16,022	14,626
Technology Fund	768,372	(46,628)	-	669,127	709,649
Public Safety Technology Fund	-	-	-	-	4,181
Hotel/Motel Tax Fund	561,481	500,041	500,041	581,956	613,687
Public Access Channel Fund	448,089	423,489	423,489	552,519	607,462
<b>TOTAL</b>	<b>\$3,039,919</b>	<b>\$1,782,459</b>	<b>\$1,831,087</b>	<b>\$3,108,520</b>	<b>\$3,255,066</b>

**POLICE ACTIVITY FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	\$116,539	\$142,486	\$142,486	\$142,486	\$142,486	\$0
<b>Revenues</b>						
Seizure Proceeds	\$50,833	\$70,000	\$70,000	\$60,000	\$71,953	\$1,953
Donations	-	15,000	15,000	12,000	20,500	5,500
Investment Earnings	186	150	150	150	72	(78)
<b>Total Revenues</b>	<b>\$51,019</b>	<b>\$85,150</b>	<b>\$85,150</b>	<b>\$72,150</b>	<b>\$92,525</b>	<b>\$7,375</b>
<b>Expenditures</b>						
Community Outreach	\$4,545	\$15,980	\$15,980	\$4,000	\$1,090	\$14,890
Criminal Investigation Expense	11,884	125,720	105,720	15,000	20,905	84,815
Capital Outlay - Equipment	8,643	25,000	45,000	45,000	40,925	4,075
<b>Total Expenditures</b>	<b>\$25,072</b>	<b>\$166,700</b>	<b>\$166,700</b>	<b>\$64,000</b>	<b>\$62,920</b>	<b>\$103,780</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$25,947</b>	<b>(\$81,550)</b>	<b>(\$81,550)</b>	<b>\$8,150</b>	<b>\$29,605</b>	<b>(\$96,405)</b>
<b>Fund Balance - Ending</b>	<b>\$142,486</b>	<b>\$60,936</b>	<b>\$60,936</b>	<b>\$150,636</b>	<b>\$172,092</b>	<b>\$111,155</b>

**ANIMAL CONTROL DONATION FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	\$66,352	\$38,586	\$38,586	\$38,586	\$38,586	\$0
<b>Revenues</b>						
Interest Income	\$35	\$40	\$40	\$40	\$32	(\$8)
Donations	8,239	5,500	5,500	12,000	12,985	7,485
<b>Total Revenues</b>	<b>\$8,274</b>	<b>\$5,540</b>	<b>\$5,540</b>	<b>\$12,040</b>	<b>\$13,018</b>	<b>\$7,478</b>
<b>Expenditures</b>						
Supplies	\$36,041	\$30,000	\$30,000	\$7,000	\$5,062	\$24,938
<b>Total Expenditures</b>	<b>\$36,041</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$7,000</b>	<b>\$5,062</b>	<b>\$24,938</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$27,766)</b>	<b>(\$24,460)</b>	<b>(\$24,460)</b>	<b>\$5,040</b>	<b>\$7,956</b>	<b>(\$17,460)</b>
<b>Fund Balance - Ending</b>	<b>\$38,586</b>	<b>\$14,126</b>	<b>\$14,126</b>	<b>\$43,626</b>	<b>\$46,541</b>	<b>\$32,416</b>

**EMERGENCY MANAGEMENT RESPONSE FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	<b>\$335,506</b>	<b>\$219,940</b>	<b>\$219,940</b>	<b>\$219,940</b>	<b>\$219,940</b>	<b>\$0</b>
<b>Revenues</b>						
Interest Income	\$203	\$400	\$400	\$400	\$100	(\$300)
<b>Total Revenues</b>	<b>\$203</b>	<b>\$400</b>	<b>\$400</b>	<b>\$400</b>	<b>\$100</b>	<b>(\$300)</b>
<b>Expenditures</b>						
Supplies	\$5,503	\$53,000	\$53,000	\$42,820	\$13,303	\$39,697
Services & Charges	2,459	90,200	90,200	45,000	26,436	63,764
Special Projects	64,307	-	-	-	-	-
Capital Outlay	43,500	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$115,769</b>	<b>\$143,200</b>	<b>\$143,200</b>	<b>\$87,820</b>	<b>\$39,738</b>	<b>\$103,462</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$115,566)</b>	<b>(\$142,800)</b>	<b>(\$142,800)</b>	<b>(\$87,420)</b>	<b>(\$39,638)</b>	<b>(\$103,762)</b>
<b>Fund Balance - Ending</b>	<b>\$219,940</b>	<b>\$77,140</b>	<b>\$77,140</b>	<b>\$132,520</b>	<b>\$180,302</b>	<b>\$103,162</b>

**LIBRARY GIFT FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	<b>\$39,449</b>	<b>\$23,206</b>	<b>\$23,206</b>	<b>\$23,206</b>	<b>\$23,206</b>	<b>\$0</b>
<b>Revenues</b>						
Interest Income	\$33	\$50	\$50	\$30	\$17	(\$33)
Donations	85	1,000	1,000	150	18	(982)
<b>Total Revenues</b>	<b>\$118</b>	<b>\$1,050</b>	<b>\$1,050</b>	<b>\$180</b>	<b>\$35</b>	<b>(\$1,015)</b>
<b>Expenditures</b>						
Supplies	\$16,361	\$14,000	\$14,000	\$12,000	\$13,680	\$320
<b>Total Expenditures</b>	<b>\$16,361</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$12,000</b>	<b>\$13,680</b>	<b>\$320</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$16,243)</b>	<b>(\$12,950)</b>	<b>(\$12,950)</b>	<b>(\$11,820)</b>	<b>(\$13,644)</b>	<b>(\$1,335)</b>
<b>Fund Balance - Ending</b>	<b>\$23,206</b>	<b>\$10,256</b>	<b>\$10,256</b>	<b>\$11,386</b>	<b>\$9,562</b>	<b>(\$694)</b>

**4B MAINTENANCE & OPERATIONS FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	\$346,128	\$746,090	\$746,090	\$746,090	\$746,090	\$0
<b>Revenues</b>						
Recreation Program Revenue	\$0	\$292,700	\$292,700	\$200,000	\$243,834	(\$48,866)
Interest Income	455	250	250	750	856	606
Sales Tax Transfer-from 4B Corporation	1,179,761	984,500	984,500	1,209,341	1,101,686	117,186
<b>Total Revenues</b>	<b>\$1,180,217</b>	<b>\$1,277,450</b>	<b>\$1,277,450</b>	<b>\$1,410,091</b>	<b>\$1,346,375</b>	<b>\$68,925</b>
<b>Expenditures</b>						
Personnel Services	\$33,724	\$317,300	\$317,300	\$206,654	\$173,627	\$143,673
Supplies	35,133	179,880	125,700	120,200	107,607	18,093
Repair & Maintenance	6,559	32,000	32,000	32,000	25,308	6,692
Services & Charges	-	88,620	142,800	182,751	224,411	(81,611)
Capital Outlay	32,171	-	-	-	-	-
Debt Service	672,667	667,000	667,000	666,060	666,061	939
<b>Total Expenditures</b>	<b>\$780,255</b>	<b>\$1,284,800</b>	<b>\$1,284,800</b>	<b>\$1,207,665</b>	<b>\$1,197,015</b>	<b>\$939</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$399,962</b>	<b>(\$7,350)</b>	<b>(\$7,350)</b>	<b>\$202,426</b>	<b>\$149,361</b>	<b>\$67,987</b>
<b>Fund Balance - Ending</b>	<b>\$746,090</b>	<b>\$738,740</b>	<b>\$738,740</b>	<b>\$948,516</b>	<b>\$895,451</b>	<b>\$156,711</b>

**HOTEL/MOTEL OCCUPANCY TAX FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	\$455,708	\$561,481	\$561,481	\$561,481	\$561,481	\$0
<b>Revenues</b>						
Hotel and Motel Tax	\$348,625	\$305,000	\$305,000	\$350,000	\$352,324	\$47,324
Interest Income	487	400	400	475	500	100
<b>Total Revenues</b>	<b>\$349,112</b>	<b>\$305,400</b>	<b>\$305,400</b>	<b>\$350,475</b>	<b>\$352,824</b>	<b>\$47,424</b>
<b>Expenditures</b>						
Services & Charges	\$236,991	\$296,840	\$316,840	\$329,000	\$300,618	16,222
Special Projects	6,347	70,000	50,000	1,000	-	50,000
<b>Total Expenditures</b>	<b>\$243,338</b>	<b>\$366,840</b>	<b>\$366,840</b>	<b>\$330,000</b>	<b>\$300,618</b>	<b>\$66,222</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$105,773</b>	<b>(\$61,440)</b>	<b>(\$61,440)</b>	<b>\$20,475</b>	<b>\$52,206</b>	<b>(\$18,798)</b>
<b>Fund Balance - Ending</b>	<b>\$561,481</b>	<b>\$500,041</b>	<b>\$500,041</b>	<b>\$581,956</b>	<b>\$613,687</b>	<b>\$113,646</b>

**MUNICIPAL COURT BUILDING SECURITY FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
<b>Beginning Fund Balance</b>	\$151,528	\$77,665	\$77,665	\$77,665	\$77,665	\$0
<b>Revenues</b>						
Municipal Court Fines	\$33,819	\$32,000	\$32,000	\$31,000	\$32,326	\$326
Interest Income	124	100	100	70	47	(53)
<b>Total Revenues</b>	<b>\$33,943</b>	<b>\$32,100</b>	<b>\$32,100</b>	<b>\$31,070</b>	<b>\$32,372</b>	<b>\$272</b>
<b>Expenditures</b>						
Personnel Services	\$92,951	\$92,410	\$92,410	\$94,985	\$97,359	(\$4,949)
Supplies	2,957	8,050	8,050	3,550	3,376	4,674
Repairs & Maintenance	1,200	2,820	2,820	2,820	2,820	-
Services & Charges	10,698	6,670	6,670	5,170	4,970	1,700
<b>Total Expenditures</b>	<b>\$107,806</b>	<b>\$109,950</b>	<b>\$109,950</b>	<b>\$106,525</b>	<b>\$108,524</b>	<b>\$1,426</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$73,863)</b>	<b>(\$77,850)</b>	<b>(\$77,850)</b>	<b>(\$75,455)</b>	<b>(\$76,152)</b>	<b>(\$1,154)</b>
<b>Fund Balance - Ending</b>	<b>\$77,665</b>	<b>(\$185)</b>	<b>(\$185)</b>	<b>\$2,210</b>	<b>\$1,513</b>	<b>\$1,698</b>

**MUNICIPAL COURT TECHNOLOGY FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
<b>Beginning Fund Balance</b>	\$35,126	\$14,002	\$14,002	\$14,002	\$14,002	\$0
<b>Revenues</b>						
Fine - Technology Fund	\$45,207	\$45,000	\$45,000	\$42,000	\$43,100	(\$3,000)
Interest Income	19	40	40	20	8	(20)
<b>Total Revenues</b>	<b>\$45,226</b>	<b>\$45,040</b>	<b>\$45,040</b>	<b>\$42,020</b>	<b>\$43,108</b>	<b>(\$3,020)</b>
<b>Expenditures</b>						
Supplies	\$13,356	\$40,000	\$40,000	\$30,000	\$31,517	\$10,000
Services and Charges	34,970	14,500	12,500	10,000	10,967	2,500
Capital Outlay	18,024	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$66,350</b>	<b>\$54,500</b>	<b>\$52,500</b>	<b>\$40,000</b>	<b>\$42,484</b>	<b>\$12,500</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>(\$21,124)</b>	<b>(\$9,460)</b>	<b>(\$7,460)</b>	<b>\$2,020</b>	<b>\$624</b>	<b>(\$15,520)</b>
<b>Fund Balance - Ending</b>	<b>\$14,002</b>	<b>\$4,542</b>	<b>\$6,542</b>	<b>\$16,022</b>	<b>\$14,626</b>	<b>\$8,084</b>

**TECHNOLOGY FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year		Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual		
<b>Beginning Fund Balance</b>	\$0	\$768,372	\$768,372	\$768,372	\$768,372	\$768,372	\$0
<b>Revenues</b>							
Transfer from General Fund	\$ 931,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Utility Fund	240,000	-	-	-	-	-	-
Interest Income	959	-	-	-	674	674	674
<b>Total Revenues</b>	<b>\$1,171,959</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674</b>	<b>\$ 674</b>
<b>Expenditures</b>							
Services & Charges	\$ -	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
Capital Outlay	403,587	590,000	543,372	99,245	59,397	59,397	483,975
<b>Total Expenditures</b>	<b>\$ 403,587</b>	<b>\$ 815,000</b>	<b>\$ 768,372</b>	<b>\$ 99,245</b>	<b>\$ 59,397</b>	<b>\$ 59,397</b>	<b>\$ 708,975</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ 768,372</b>	<b>\$(815,000)</b>	<b>\$(768,372)</b>	<b>\$ (99,245)</b>	<b>\$ (58,723)</b>	<b>\$ (58,723)</b>	<b>\$ (708,300)</b>
<b>Fund Balance - Ending</b>	<b>\$ 768,372</b>	<b>\$ (46,628)</b>	<b>\$ -</b>	<b>\$ 669,127</b>	<b>\$ 709,649</b>	<b>\$ 709,649</b>	<b>\$ 709,649</b>

**PUBLIC SAFETY TECHNOLOGY FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year		Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual		
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0
<b>Revenues</b>							
GRID System Fees	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 102,844	\$ 102,844	\$ 2,844
Interest Income	0	0	0	0	6	6	6
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 102,850</b>	<b>\$ 102,850</b>	<b>\$ 2,850</b>
<b>Expenditures</b>							
Technology Maint. & Services	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 98,669	\$ 98,669	\$ 1,331
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 98,669</b>	<b>\$ 98,669</b>	<b>\$ 1,331</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,181</b>	<b>\$ 4,181</b>	<b>\$ 1,519</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,181</b>	<b>\$ 4,181</b>	<b>\$ 4,181</b>

**PUBLIC ACCESS CHANNEL FUND**  
**Summary Schedule of Revenues & Expenditures**  
**Fiscal Year 2013 Preliminary Year-End Report**

	Prior Year	Current Year				FY2013 Actual Favorable/ (Unfavorable) vs. Amended Budget
	FY2012 Actual	FY2013 Adopted Budget	FY2013 Amended Budget	FY2013 Budget Estimate	FY2013 Preliminary Actual	
<b>Beginning Fund Balance</b>	<b>\$425,471</b>	<b>\$448,089</b>	<b>\$448,089</b>	<b>\$448,089</b>	<b>\$448,089</b>	<b>\$0</b>
<b>Revenues</b>						
Franchise Fees	\$198,795	\$195,000	\$195,000	\$201,000	\$207,460	\$12,460
Interest Income	471	400	400	430	418	18
<b>Total Revenues</b>	<b>\$199,265</b>	<b>\$195,400</b>	<b>\$195,400</b>	<b>\$201,430</b>	<b>\$207,878</b>	<b>\$12,478</b>
<b>Expenditures</b>						
Supplies	\$30,599	\$125,000	\$125,000	\$17,000	\$6,036	\$118,964
Services & Charges	-	5,000	5,000	5,000	5,000	-
Capital Outlay	146,048	90,000	90,000	75,000	37,469	52,531
<b>Total Expenditures</b>	<b>\$176,647</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$97,000</b>	<b>\$48,505</b>	<b>\$171,495</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$22,618</b>	<b>(\$24,600)</b>	<b>(\$24,600)</b>	<b>\$104,430</b>	<b>\$159,372</b>	<b>(\$159,017)</b>
<b>Fund Balance - Ending</b>	<b>\$448,089</b>	<b>\$423,489</b>	<b>\$423,489</b>	<b>\$552,519</b>	<b>\$607,462</b>	<b>\$183,972</b>



## MEMORANDUM

To: John Baumgartner, Acting City Manager  
From: Rebecca Underhill, Director of Finance  
Date: 12/9/2013  
Re: Safelight Program

On April 23, 2013, the City Council approved an agreement for the early termination of the Redflex contract, known as the 'Safelight Program.' Based upon projections for collections of the final citations and the payment of the final costs, the data sheet stated that "no tax dollars will be required to fund this final payment." This statement was made based upon estimated collections and estimated costs for the remainder of the fiscal year.

At September 30, 2013 there existed a shortfall in this fund of \$31,192. While revenues were very close to those estimated, certain costs were higher than anticipated.

- Per the original contract, RedFlex was no longer bound by records retention laws at the termination of the contract. In order for the City to be in compliance, we requested and received copies of all violations issued. The cost of this data was \$7,695.
- Banking fees were \$5,989 more than estimated.
- On the data sheet attachment, contractual payments to RedFlex were underestimated by one month, \$37,215. I believe that error occurred as we were negotiating the final pay out.

In order to close out the fund, \$31,192 in expenditures for traffic improvement projects were moved from the safelight fund to the general fund budget.

**SPECIAL REVENUE FUND - SAFELIGHT PROGRAM FUND**

		FY2013 DATA		
		FY2012 ACTUAL	SHEET ESTIMATE	FY2013 YTD ACTUAL
<b>REVENUES</b>				
421-08-00	Red Light Camera Fines	\$ 1,428,790	\$ 632,975	\$ 633,310
555-00-00	Interest Income	564	-	236
<b>TOTAL REVENUES</b>		<b>1,429,354</b>	<b>632,975</b>	<b>633,546</b>
<b>ADMINISTRATIVE COSTS</b>				
5002	Salaries	2,413	-	855
5123	Minor Equipment	368	-	-
5194	Computer Equipment and Software	-	-	7,695
5311	Postage	-	-	110
5312	Banking Fees	38,865	13,745	19,734
5349	Contractor Fees	467,520	619,230	656,445
5478	Administrative costs	82,317	-	714
<b>TOTAL ADMINISTRATIVE COSTS</b>		<b>591,483</b>	<b>632,975</b>	<b>685,552</b>
<b>BALANCE OF REVENUES</b>		<b>837,871</b>	-	-
<b>TRANSFER TO STATE TRAUMA FUND</b>		<b>418,838</b>	-	-
<b>CITY PUBLIC SAFETY PROJECTS</b>				
5110	Books & Periodicals	3,714	-	-
5121	Training Supplies	-	-	-
5123	Minor Equipment	6,996	-	-
5125	Operating Supplies	16,989	-	-
5165	Traffic Control Supplies	119,630	68,210	47,286
5181	Uniform Expense	11,655	-	110
5344	Training & Travel	4,450	-	-
5349	Contractual Services	27,642	140,064	108,873
5573	Equipment	451,730	-	-
<b>TOTAL PUBLIC SAFETY PROJECTS</b>		<b>642,806</b>	<b>208,274</b>	<b>156,269</b>
<b>TOTAL EXPENDITURES (ADMINISTRATIVE AND PS PROJECTS)</b>				
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>		<b>(223,773)</b>	<b>(208,274)</b>	<b>(208,275)</b>
<b>BEGINNING FUND BALANCE - RESTRICTED</b>		<b>432,048</b>	<b>208,274</b>	<b>208,275</b>
<b>ENDING FUND BALANCE - RESTRICTED</b>		<b>\$ 208,275</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

# Positions Report

**CITY OF LEAGUE CITY  
FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT  
FILLED AND VACANT POSITIONS REPORT**

The City began FY2013 with 546.25 positions; due to the growth in new construction activity two positions (a building inspector and plan reviewer) were added in March. As of September 30, 2013, 520.25 positions were filled with 29 positions vacant; this generates a 5.29% citywide vacancy rate with a 4.99% General Fund vacancy rate. The City averaged about 32 vacant positions in Fiscal Year 2013 generating an average vacancy rate of 5.9%. It is important to note that the number of vacancies change each quarter. As existing vacancies are filled, new vacancies are created through retirements and attrition. Of the 29 positions vacant at the end of FY2013, 17.5 positions were vacant for six months or more in FY2013. And of the 17.5 positions vacant for 6 months or more: 6.5 positions were eliminated in the FY2014 Adopted Budget, three positions were filled in the first month (October) of fiscal year 2014, and eight remain vacant but are actively being recruited. A detailed table outlining filled and vacant positions in each department for each quarter in FY2013 is shown on the next page.

**FY2013 4th Quarter Vacancies**

<b>General Fund</b>	<b>FY2013 Amended Budget</b>	<b>Total Vacancies</b>	<b>Vacancy Rate</b>	<b>Vacant &gt;= 6 Months</b>
Public Safety	204.00	4.00	1.96%	-
Public Works	75.00	8.50	11.33%	8.00
Parks & Cultural Services	68.00	2.50	3.68%	1.50
Planning & Development	31.00	0.00	0.00%	-
Finance	22.00	1.00	4.55%	1.00
Administration	41.00	6.00	14.63%	4.00
<b>Total General Fund</b>	<b>441.00</b>	<b>22.00</b>	<b>4.99%</b>	<b>14.50</b>
<b>Utility Fund</b>	89.00	4.00	4.49%	1.00
<b>Other Funds</b>	18.25	3.00	16.44%	2.00
<b>City-Wide Total</b>	<b>548.25</b>	<b>29.00</b>	<b>5.29%</b>	<b>17.50</b>

**CITY OF LEAGUE CITY POSITION TOTAL BY DEPARTMENT  
FISCAL YEAR 2014 - 1ST through 4TH QUARTERS**

DEPARTMENT/DIRECTORATE	ADOPTED BUDGET	1ST QUARTER			2ND QUARTER			3RD QUARTER			4TH QUARTER		
		Positions	Filled	Vacant									
<b>GENERAL FUND</b>													
<b>Public Safety Directorate</b>													
Police	153.00	153.00	146.00	7.00	153.00	146.00	7.00	153.00	146.00	7.00	153.00	150.00	3.00
Animal Control	10.00	10.00	9.00	1.00	10.00	9.00	1.00	10.00	9.00	1.00	10.00	9.00	1.00
Fire Department	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00
Emergency Medical Services	31.00	31.00	31.00	0.00	31.00	31.00	0.00	31.00	31.00	0.00	31.00	31.00	0.00
Fire Marshal	5.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00
Emergency Management	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00
<b>Subtotal</b>	<b>204.00</b>	<b>204.00</b>	<b>196.00</b>	<b>8.00</b>	<b>204.00</b>	<b>196.00</b>	<b>8.00</b>	<b>204.00</b>	<b>196.00</b>	<b>8.00</b>	<b>204.00</b>	<b>200.00</b>	<b>4.00</b>
<b>Public Works Directorate</b>													
Public Works Administration	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Engineering	14.00	14.00	13.00	1.00	14.00	13.00	1.00	14.00	13.00	1.00	14.00	13.00	1.00
Streets	44.00	44.00	39.00	5.00	44.00	39.00	5.00	44.00	37.00	7.00	44.00	40.00	4.00
Facilities Maintenance	13.00	13.00	12.00	1.00	13.00	11.00	2.00	13.00	9.00	4.00	13.00	9.50	3.50
Traffic & Transportation	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00
<b>Subtotal</b>	<b>75.00</b>	<b>75.00</b>	<b>68.00</b>	<b>7.00</b>	<b>75.00</b>	<b>67.00</b>	<b>8.00</b>	<b>75.00</b>	<b>63.00</b>	<b>12.00</b>	<b>75.00</b>	<b>66.50</b>	<b>8.50</b>
<b>Parks &amp; Cultural Services Directorate</b>													
Library	31.50	31.50	30.00	1.50	31.50	30.00	1.50	31.50	29.00	2.50	31.50	29.00	2.50
Park Operations	14.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00	14.00	0.00
Park Recreation	14.00	14.00	10.50	3.50	14.00	10.50	3.50	14.00	13.00	1.00	14.00	14.00	0.00
Sportsplex Operations	6.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00
Sportsplex Recreation	0.50	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00	0.50	0.50	0.00
Park Planning	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00
<b>Subtotal</b>	<b>68.00</b>	<b>68.00</b>	<b>63.00</b>	<b>5.00</b>	<b>68.00</b>	<b>63.00</b>	<b>5.00</b>	<b>68.00</b>	<b>64.50</b>	<b>3.50</b>	<b>68.00</b>	<b>65.50</b>	<b>2.50</b>
<b>Planning &amp; Development Directorate</b>													
Planning	9.00	9.00	8.00	1.00	9.00	8.00	1.00	9.00	9.00	0.00	9.00	9.00	0.00
Building	13.00	13.00	13.00	0.00	15.00	13.00	2.00	15.00	15.00	0.00	15.00	15.00	0.00
Code Compliance	5.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00
Economic Development	2.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00
<b>Subtotal</b>	<b>29.00</b>	<b>29.00</b>	<b>28.00</b>	<b>1.00</b>	<b>31.00</b>	<b>28.00</b>	<b>3.00</b>	<b>31.00</b>	<b>31.00</b>	<b>0.00</b>	<b>31.00</b>	<b>31.00</b>	<b>0.00</b>
<b>Finance Directorate</b>													
Accounting	10.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00
Municipal Court	9.00	9.00	8.00	1.00	9.00	8.00	1.00	9.00	8.00	1.00	9.00	8.00	1.00
Purchasing	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	2.00	1.00	3.00	3.00	0.00
<b>Subtotal</b>	<b>22.00</b>	<b>22.00</b>	<b>21.00</b>	<b>1.00</b>	<b>22.00</b>	<b>21.00</b>	<b>1.00</b>	<b>22.00</b>	<b>20.00</b>	<b>2.00</b>	<b>22.00</b>	<b>21.00</b>	<b>1.00</b>
<b>Administration Directorate</b>													
City Manager	4.00	4.00	3.00	1.00	4.00	3.00	1.00	4.00	3.00	1.00	4.00	3.00	1.00
City Secretary	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00
Mayor and Council	8.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00
Budget Office	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	2.00	1.00	3.00	3.00	0.00
Information Technology	11.00	11.00	10.00	1.00	11.00	10.00	1.00	11.00	10.00	1.00	11.00	9.00	2.00
Communications Office	3.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00
Human Resources	8.00	8.00	6.00	2.00	8.00	6.00	2.00	8.00	5.00	3.00	8.00	5.00	3.00
<b>Subtotal</b>	<b>41.00</b>	<b>41.00</b>	<b>37.00</b>	<b>4.00</b>	<b>41.00</b>	<b>37.00</b>	<b>4.00</b>	<b>41.00</b>	<b>35.00</b>	<b>6.00</b>	<b>41.00</b>	<b>35.00</b>	<b>6.00</b>
<b>TOTAL GENERAL FUND</b>	<b>439.00</b>	<b>439.00</b>	<b>413.00</b>	<b>26.00</b>	<b>441.00</b>	<b>412.00</b>	<b>29.00</b>	<b>441.00</b>	<b>409.50</b>	<b>31.50</b>	<b>441.00</b>	<b>419.00</b>	<b>22.00</b>
<b>UTILITY FUND</b>													
Public Works Administration	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Water Production	18.50	18.50	17.50	1.00	18.50	16.50	2.00	18.50	16.50	2.00	18.50	15.50	3.00
Wastewater Production	22.50	22.50	22.50	0.00	22.50	22.50	0.00	22.50	21.50	1.00	22.50	21.50	1.00
Line Repair	39.00	39.00	39.00	0.00	39.00	37.00	2.00	39.00	39.00	0.00	39.00	39.00	0.00
Utility Billing	8.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00
<b>TOTAL UTILITY FUND</b>	<b>89.00</b>	<b>89.00</b>	<b>88.00</b>	<b>1.00</b>	<b>89.00</b>	<b>85.00</b>	<b>4.00</b>	<b>89.00</b>	<b>86.00</b>	<b>3.00</b>	<b>89.00</b>	<b>85.00</b>	<b>4.00</b>
<b>OTHER FUNDS</b>													
Motor Pool Fund - Fleet	10.00	10.00	10.00	0.00	10.00	9.00	1.00	10.00	9.00	1.00	10.00	9.00	1.00
4B M&O Fund - Park Operations	4.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	3.00	1.00
4B M&O Fund - Park Recreation	3.25	3.25	2.00	1.25	3.25	2.00	1.25	3.25	2.00	1.25	3.25	2.25	1.00
Court Building Security Fund	1.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
<b>TOTAL OTHER FUNDS</b>	<b>18.25</b>	<b>18.25</b>	<b>17.00</b>	<b>1.25</b>	<b>18.25</b>	<b>16.00</b>	<b>2.25</b>	<b>18.25</b>	<b>16.00</b>	<b>2.25</b>	<b>18.25</b>	<b>15.25</b>	<b>3.00</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>546.25</b>	<b>546.25</b>	<b>518.00</b>	<b>28.25</b>	<b>548.25</b>	<b>513.00</b>	<b>35.25</b>	<b>548.25</b>	<b>511.50</b>	<b>36.75</b>	<b>548.25</b>	<b>519.25</b>	<b>29.00</b>

# Performance Measures

**CITY OF LEAGUE CITY  
FISCAL YEAR 2013 PRELIMINARY YEAR-END FINANCIAL REPORT  
PERFORMANCE MEASURES SUMMARY**

This section includes an update to the performance measures included in the FY2014 budget. The performance measurement improvement program exists to annually review measures. Department performance measures are analyzed and retooled to emphasize outcomes and continual utilization of “core measures” identified by the International City Management Association’s Center for Performance Measurement. The FY2013 Estimate for performance measures which was provided in the FY2014 Adopted Budget has been updated to reflect data for these measures for FY2013.

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
PUBLIC SAFETY DIRECTORATE**

**POLICE**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Annual Meetings with Community Groups	49	10	12	8	4
Formal Training or Presentations to Citizens	107	54	70	81	60
Calls for Service	36,775	36,596	35,167	35,557	36,065
Arrests	3,349	3,018	3,365	3,215	3,169
Motor Vehicle Accidents	1,360	1,441	1,405	1,500	1,424
Response Time Averages for Priority 1 Calls	4:57	4:58	4:50	4:56	5:12

**ANIMAL CONTROL**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Calls for Service ( <i>Calls Animal Control Officers respond to from the public and self initiated</i> )	4,047	4,190	4,300	4,855	5,705
Animal Intake ( <i>Total number of animals brought into the shelter by the Animal Control Officers</i> )	981	1,330	1,251	1,727	2,229
Animal Live Release ( <i>This includes adoptions, animals claimed by their owners and animals transferred to other shelters.</i> )	697	939	1,064	1,254	1,498
Animals Euthanized	196	248	187	255	297

**FIRE DEPARTMENT**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Total fire operating expenditures per capita	\$11.65	\$17.25	\$14.00	\$12.27	\$11.50
Total incidents per 1,000 residents	12.00	11.64	13.00	12.65	16.00
Residential structure fire incidents per 1,000 residents	0.43	0.58	0.50	0.48	0.50
Hazmat incidents per 10,000 residents	14	13	15	11	15
False alarms and good intent calls as a percentage of total incidents, non-fire incidents and false alarms	23%	28%	30%	24%	35%
Average response time (first unit on scene)	8:30	7:53	7:30	8:42	7:30

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
PUBLIC SAFETY DIRECTORATE**

**EMERGENCY MEDICAL SERVICES**

<b>INDICATORS</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 ADOPTED</b>	<b>FY2013 ACTUAL</b>	<b>FY2014 ADOPTED</b>
EMS responses per 1,000 population	49	50	51	52	52
Requests for mutual aid	55	28	40	17	20
Cardiac arrest save rate	44%	46%	45%	44%	45%
EMS billing collections rate	40%	57%	50%	46%	45%
Community outreach contacts	1,120	1,289	1,350	1,016	1,350
EMS code enforcement contacts	160	263	275	274	300
Response time from dispatch to arrival (minutes)	6:25	6:59	6:20	6:30	6:15

**FIRE MARSHAL**

<b>INDICATORS</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 ADOPTED</b>	<b>FY2013 ACTUAL</b>	<b>FY2014 ADOPTED</b>
Fire Inspections	2,533	2,082	2,500	2,357	2,600
Fire Prevention Programs	802	1,169	1,100	1,037	1,550
Citizen Request for Assistance	2,161	1,898	1,850	1,880	2,100
Plans Review	349	293	300	329	400
Property Loss/Value	36%	10%	25%	12%	20%
Follow-ups as % of Total Inspections	60%	49%	55%	35%	38%

**EMERGENCY MANAGEMENT**

<b>INDICATORS</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 ADOPTED</b>	<b>FY2013 ACTUAL</b>	<b>FY2014 ADOPTED</b>
Number of hazard awareness activities delivered to citizens	12	15	13	15	15
Number of emergency management exercises with participation by EM staff	4	7	5	5	5
Number of trainings for City staff	8	9	10	10	12
Number of employees receiving training	72	161	150	182	200

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
PUBLIC WORKS DIRECTORATE**

**ENGINEERING AND PROJECT MANAGEMENT**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Amount of contributed infrastructure accepted	N/A	\$7,306,145	\$11,000,000	\$15,936,227	\$10,000,000
Amount invested in capital projects	N/A	\$47,000,000	\$50,000,000	\$50,400,000	\$57,000,000
Number of Accepted Residential Lots	N/A	242	650	776	600

**STREETS AND STORMWATER**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Lane miles of streets resurfaced	4	4	3	6	4
Linear feet of sidewalk repaired	2,500	5,432	7,000	11,394	8,500
Linear feet of drainage ditches re-graded	51,600	24,033	50,000	33,691	50,000
Miles of major outfalls mowed	38	22	38	40	50
Number of street signs repaired or replaced	1,000	1,194	1,200	1,100	1,500

**TRAFFIC AND TRANSPORTATION**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Number of trouble calls	672	719	400	702	500
Response time per trouble call (hours)	2.00	0.75	0.75	0.50	0.50
Percentage reduction in average travel time along corridors identified for signal re-timing	N/A	15%	12%	12%	15%

**SOLID WASTE**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Average Tons of Refuse Collected per Refuse Collection Account	3.51	3.27	3.50	1.91	3.50
Average Tons of Recyclable Material Collected per Account	0.16	0.21	0.25	0.15	0.25
Tons of Recyclable Material Collected as a Percent of All Material	4.2%	5.5%	6.0%	8.4%	7.0%

**FLEET**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Repair work orders	3,594	3,494	3,000	3,257	3,700
Average repair turn around (hours)	6.00	5.80	6.00	4.00	3.50
Hybrid vehicles as percentage of fleet	16%	19%	16%	13%	13%
Percent of fleet accidents	5%	6%	5%	9%	7%
Internal customer service index (scale of 1-10, 10 highest)	8	8	9	9	9

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
 UPDATED PERFORMANCE MEASURES  
 PUBLIC WORKS DIRECTORATE**

**WATER**

<b>INDICATORS</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 ADOPTED</b>	<b>FY2013 ACTUAL</b>	<b>FY2014 ADOPTED</b>
Water Pressure Calls	15	19	20	17	16
Water Quality Calls	298	106	150	78	100
Monthly Regulatory Samples (Annual Total)	1,057	1,135	1,140	1,137	1,140
Water Quality/New Line Samples	380	91	100	199	100
Quality Assurance/Quality Control Samples	N/A	N/A	170	170	170
Uni-directional Flushing Program-Subdivisions	2	12	10	10	10
Flow Test Hydrants	10	789	800	1,301	800

**WASTEWATER**

<b>INDICATORS</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 ADOPTED</b>	<b>FY2013 ACTUAL</b>	<b>FY2014 ADOPTED</b>
Equipment and Operational PM's	1,324	1,999	1,800	2,376	2,000
General Operating Procedures	N/A	N/A	8	8	16
Sampling of Businesses	N/A	N/A	36	80	52
Class D Water Operator Licenses	N/A	N/A	4	4	4
Instrument Calibrations (DSWWTP & SWWRF)	N/A	N/A	32	30	33
Lift Station Electrical Control Improvements	7	4	5	6	7

**LINE REPAIR**

<b>INDICATORS</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 ACTUAL</b>	<b>FY2013 ADOPTED</b>	<b>FY2013 ACTUAL</b>	<b>FY2014 ADOPTED</b>
Number of backed up sewer calls	626	400	500	374	350
Number of water leak calls	2,431	1,840	1,500	1,787	1,900
Water tap inspections	675	674	600	905	1000
Sewer tap inspections	20	17	25	13	25
Final utility inspections	820	583	700	861	1000
Total number of work orders performed	11,646	10,442	8,000	4731	5500
Meter leak service orders completed same day as requested	75%	82%	85%	90%	95%

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
PARKS AND CULTURAL SERVICES DIRECTORATE**

**LIBRARY**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Registered borrowers as a percent of service area population (Active in current fiscal year)	41%	41%	20%	41%	40%
Total circulation	753,981	784,340	780,548	788,491	778,437
Circulation rates per capita	9.00	9.40	8.80	9.20	9.00
Circulation rates per registered borrower (Active in current fiscal year)	22	22.80	43.40	22.60	22.60
Operating and maintenance expenditures per item circulated	\$2.78	\$2.57	\$2.62	\$2.33	\$2.34
Internet user sessions per terminal	1,815	1,943	2,087	1,694	2,087

**PARK AND SPORTSPLEX OPERATIONS**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Estimated program/event attendance	687,800	700,000	750,000	750,000	780,000
Number of parks in the city	12	14	14	14	15
Acreage developed and maintained	363.31	392.47	392.47	392.47	395.47
Miles of walking trail maintained	5.26	5.26	5.39	5.39	5.39

**PARK RECREATION**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Total Revenue Earned from Parks & Recreation Activities (Program Fees)	\$475,581	\$463,426	\$480,000	\$492,593	\$531,850
Total Revenue Earned from Parks & Recreation Activities (Program Fees) at facilities other than Hometown Heroes Park	N/A	N/A	N/A	\$250,219	\$200,750
Total Paid Full-Time Equivalent Staff (all Parks and Recreation Activities)	16	14.50	15.00	17.75	16.75
Total Recreation Expenditures (General Operating & Maint. Expenditures only)	\$780,039	\$685,726	\$825,300	\$722,377	\$941,430
Number of Recreation Programs Offered	59	60	61	64	66
Number of Social/Civic/Private Group Relationships	2	2	2	4	3
Number of Recreation Program Participants (League City Residents)	12,850	19,887	13,000	13,896	21,746
Number of Recreation Program Participants (Non-Residents)	1,620	2,182	1,300	1,545	2,352
Number of Special Event Participants	5,300	22,400	5,600	6,814	23,117
Total Number of Participants	19,770	44,469	19,900	22,255	47,215

**FACILITIES MAINTENANCE**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Facilities modernization and energy efficient projects	7	21	10	8	7
Average time of maintenance request to time of response	4	2	2	2	2
Number of work orders processed	1,021	1,622	2,000	2,000	2,200
Percentage of repairs & improvements by in-house staff vs. contractors	55%	87%	92%	85%	75%

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
PLANNING AND DEVELOPMENT DIRECTORATE**

**PLANNING**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Number of applications (development plans, administrative plats, and P&Z plats) received	92	85	95	142	95
Number of reviews per application conducted	139	141	145	160	150
Average number of reviews per development plan or P&Z plat submittal	1.60	2.10	1.60	1.00	1.60
Average time from development plan or P&Z plat submittal to approval (calendar days)	N/A	76	45	41	45

**BUILDING**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Total permits issued	7,955	8,438	7,946	10,415	9,354
Permits per 1,000 population	98.2	96.9	91.3	115.4	107.3
Permits per FTE	2,652	2,813	2,649	3,472	3,118
Total inspections	30,617	27,961	28,530	31,176	34,519
Inspections per 1,000 population	360	321	328	346	397
Inspections per day per FTE	16.7	17.5	31.4	17.1	19.6
Average days from application to permit issuance	4.5	4.4	4.2	4.3	4.3

**CODE COMPLIANCE**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Total number of cases opened	1,126	2,691	4,200	1,432	1,600
Total number of code violations	2,319	3,870	2,000	2,082	2,800
Total number of cases closed	1,385	2,618	4,350	1,603	1,550
Total number of carried over cases	105	196	140	145	50
Total number of inspections	2,083	4,702	5,250	4,419	4,800
Percentage of cases resolved through voluntary compliance	49%	36%	43%	66%	60%
Percentage of cases resolved through forced compliance	45%	39%	52%	17%	30%
Percentage of cases resolved through invalid complaint	16%	21%	5%	15%	10%

**ECONOMIC DEVELOPMENT**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Number of Jobs Facilitated	N/A	N/A	N/A	135	400
Total amount of new investment (New/Expansion)	N/A	N/A	N/A	\$56,323,899	\$60,000,000
Additional value to community businesses' payroll	N/A	N/A	N/A	\$2,456,000	\$8,000,000
Increased property tax revenue to the City	N/A	N/A	N/A	\$3,323,110	\$3,540,000
Number of new businesses to League City	N/A	N/A	N/A	143	100

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
FINANCE DIRECTORATE**

**ACCOUNTING**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Number of vendor payments completed	6,471	6,302	6,000	6,479	5,900
Number of checks as percent of total vendor payments	83%	66%	65%	53%	63%
Number of electronic payments as a percent of total vendor payments	17%	34%	35%	47%	37%
Number of funds managed	54.00	60	58	58	60
Investment Portfolio (Millions)	\$160	\$205	\$178	\$169	\$163
Interest Earned (Thousands)	\$330	\$331	\$240	\$142	\$195
Average Rate of Interest Earned	0.20%	0.16%	0.15%	0.08%	0.11%

**MUNICIPAL COURT**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Violations filed	17,533	15,429	16,500	14,740	14,600
Disposed violations	18,999	16,346	19,200	16,199	15,400
Warrants issued	5,589	5,368	5,445	4,651	4,800
Warrants cleared	8,100	5,454	6,200	6,218	5,100
Outstanding warrants at year end	7,089	7,013	6,102	5,199	4,882

**PURCHASING**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Purchase Orders Issued	1,437	1,126	1,000	1,065	1,200
Purchase Orders Issued (Millions)	\$49	\$67	\$40	\$60	\$60
Request for Qualifications	2	6	4	0	2
Request for Proposals	9	9	7	6	5
Sealed Bids	20	12	15	35	30
Number of Purchasing Card Transactions	11,368	12,968	13,500	14,642	15,500
Purchasing Card Transactions (Millions)	\$3.2	\$5.3	\$5.0	\$5.6	\$5.5

**UTILITY BILLING**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Total number of work orders performed	11,646	10,000	10,000	10,442	8,000
Total number of manual meter reads (annual)	46,668	80,660	25	53,239	1,200
Total number of customers at FY end (water, sewer, and refuse)	27,698	28,200	29,060	29,326	30,206
Percentage of cycles (6 total cycles) read within 28-32 days.	70%	75%	95%	60%	90%
Eco-billing customers at FY end	2,165	2,500	3,640	3,206	3,300

**CITY OF LEAGUE CITY - FISCAL YEAR 2013 PRELIMINARY FINANCIAL REPORT  
UPDATED PERFORMANCE MEASURES  
ADMINISTRATION DIRECTORATE**

**CITY SECRETARY**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Agenda Items Processed	609	627	661	704	665
Public Meetings	53	67	51	60	55
Records Requested External	427	432	459	528	470
Ordinances Adopted	68	42	50	47	52
Resolutions Adopted	37	41	44	46	45

**BUDGET OFFICE**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Department and Funds Budgets Reviewed	65	66	68	68	69
Percent of General Fund Revenue Over/(Under) Budget	3.0%	1.8%	1.0%	2.0%	1.0%
Percent of General Fund Expenditures (Over)/Under Budget	2.3%	0.3%	1.0%	2.0%	1.0%

**COMMUNICATIONS OFFICE**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Value of City-initiated news media	\$260,800	\$214,145	\$170,000	\$196,985	\$180,000
Website visits	701,000	869,435	900,000	617,529	950,000

**HUMAN RESOURCES**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Total number of new hires	83	73	70	58	70
Total number of terminations	75	66	60	48	55
Turnover rate (Percent)	16%	14%	12%	11%	10%
Total number of work related injuries	34	53	60	49	40
Performance evaluations completed	426	460	480	498	490

**INFORMATION TECHNOLOGY**

INDICATORS	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ADOPTED	FY2013 ACTUAL	FY2014 ADOPTED
Documented Work Orders per Technician	1,032	1,224	950	1,112	1,025
Workstations per technician	47	67	78	60	60
Servers	47	61	63	88	95
Workstations	368	466	546	480	485



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# Investment Report



# Quarterly Investment Report

## As of September 30, 2013

Tim Paulissen, Mayor

Andy Mann, Mayor Pro Tem

Dan Becker, Councilmember

Dennis O'Keeffe, Councilmember

Heidi Thiess, Councilmember

Todd Kinsey, Councilmember

Geri Bentley, Councilmember

Joanna Sharp Dawson, Councilmember

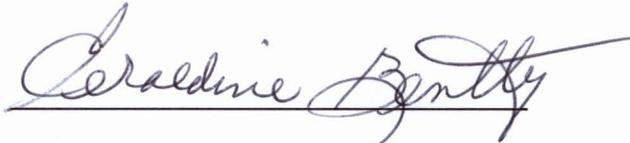
John Baumgartner, Interim City Manager

Rebecca Underhill, CPA, Finance Director

Compliance Certification

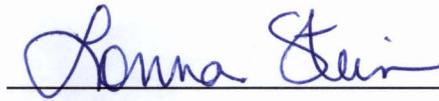
We certify that the Quarterly Investment Report represents the investment position of the City of League City as of September 30, 2013 and that all investments have been and are in compliance with the Texas Public Funds Investment Act and the City's Investment Policy as adopted by City Council on February 12, 2013.

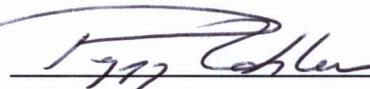
  
\_\_\_\_\_  
John Baumgartner, Interim City Manager

  
\_\_\_\_\_  
Geraldine Bentley, Council Member

  
\_\_\_\_\_  
Rebecca Underhill, Finance Director

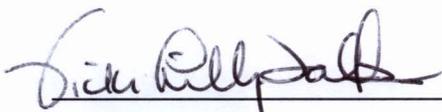
\_\_\_\_\_  
Dennis O'Keeffe, Council Member

  
\_\_\_\_\_  
Lonna Stein, Controller

  
\_\_\_\_\_  
Peggy Zahler, Finance Committee

\_\_\_\_\_  
Quencelia Goins, Accounting Manager

  
\_\_\_\_\_  
Darius Mistry, Finance Committee

  
\_\_\_\_\_  
Vicki Lilly-Tallman, Finance Committee

  
\_\_\_\_\_  
John Babcock, Finance Committee

  
\_\_\_\_\_  
Nick Long, Finance Committee

  
\_\_\_\_\_  
Ken Bekelja, Finance Committee

  
\_\_\_\_\_  
Jean M. Kraus,  
Finance Committee

## Introduction

Under the Public Funds Investment Act (PFIA), the City is required to have City Council approved investment policies, defining authorized investments which are limited to those allowed by the Act. Quarterly reports are to be presented to the City Council to disclose the book and market values of the investments and to demonstrate compliance with the approved policy.

The City of League City is in compliance with PFIA and adopted policy. All investments purchased meet the three basic tenets of the investment policy – investment safety is first, followed by liquidity and yield.

The day to day management of the City’s cash and investment position is the responsibility of the Finance Director, Controller and the Accounting Manager, who have been designated as the City’s investment officers.

The investment activity of the City is reviewed by the Finance Committee prior to presentation to the City Council. The Investment Policy was again reviewed by the Government Treasurers’ Organization of Texas (GTOT) for compliance with the Public Funds Investment Act and certified with the standards for prudent public investing established by the GTOT (see certificate attached at the end of the report).

## Quarterly Compliance Review

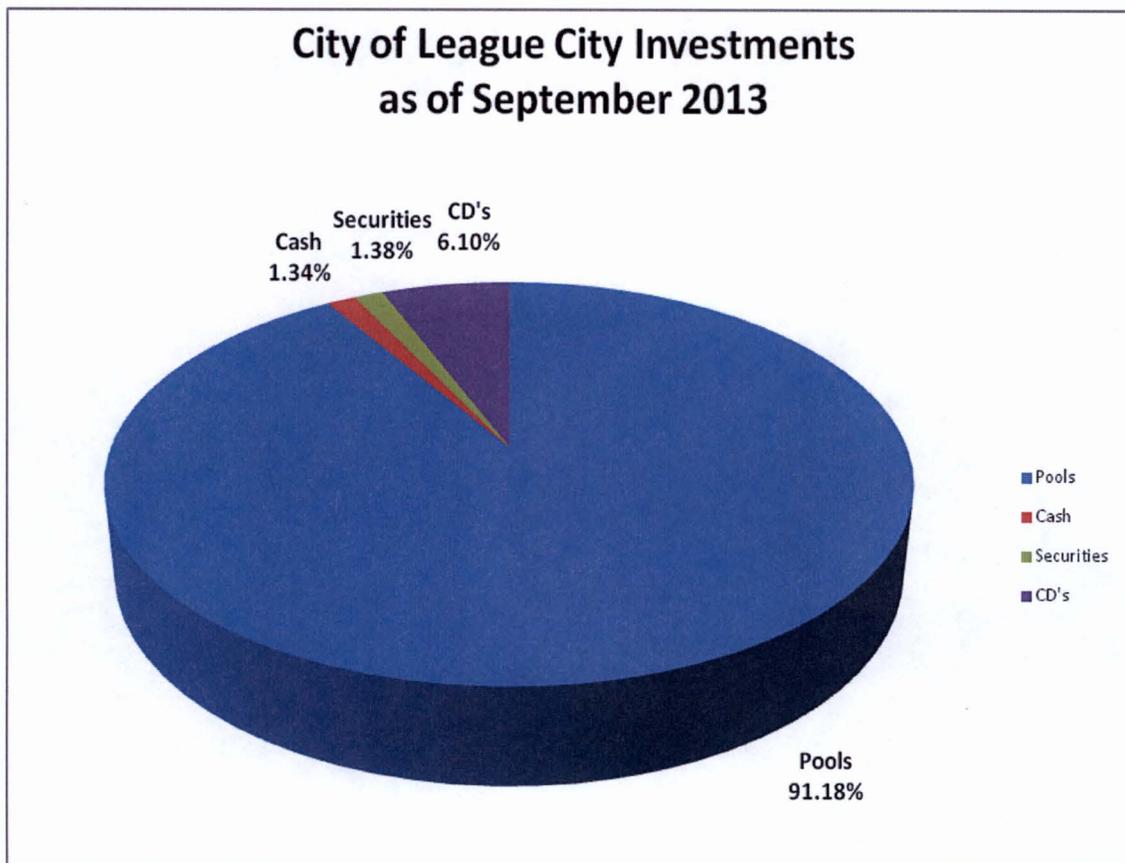
Investment Policy	Yes	Reviewed and Approved by Council 02/12/13
Distribution to brokers, entities	Yes	Distribution this year = 6
Returned Acknowledgements	Yes	Signed affidavits on file = 6
Investment Officers	Yes	Named by City Council - 2/12/13
Training	Yes	Investment officers completed 10 hours during FY 2012
Investments	Yes	As authorized by PFIA and COLC Policy
Collateral pledges	Yes	Minimum of 102% maintained
Ratings of Pools	Yes	AAA <sup>m</sup> - As required by PFIA and COLC Policy
Internal Reports	Yes	Quarterly reports reviewed by Finance Committee and City Council

## Investment Priorities and Compliance

**Safety** Ensuring the return of principle invested, credit risk is minimized by investing in highly rated investments as defined by the City of League City’s investment policy and the Texas Public Funds Investment Act.

- Current Investments held
  - U.S. Agency Securities and Municipal Bonds are purchased directly by the City from investment brokerage firms approved to do business with the City. These securities are issued in the City’s name, and held in safekeeping by JP Morgan Chase Bank.

- Certificates of Deposit are issued by commercial banks against funds deposited for specified periods and earn specified rates of interest. Funds in excess of \$250,000 FDIC coverage are collateralized by funds of the bank.
- Tex Pool is a public funds investment pool, rated AAAM and overseen by the State Comptroller's Office and administered and managed by Federated Investors.
- TexSTAR is a public funds investment pool, rated AAAM and administered by First Southwest Asset Management, Inc. and JP Morgan Fleming Investment Management, Inc.



**Liquidity** Ensuring funds are available to meet the cash flow needs of the City's operations.

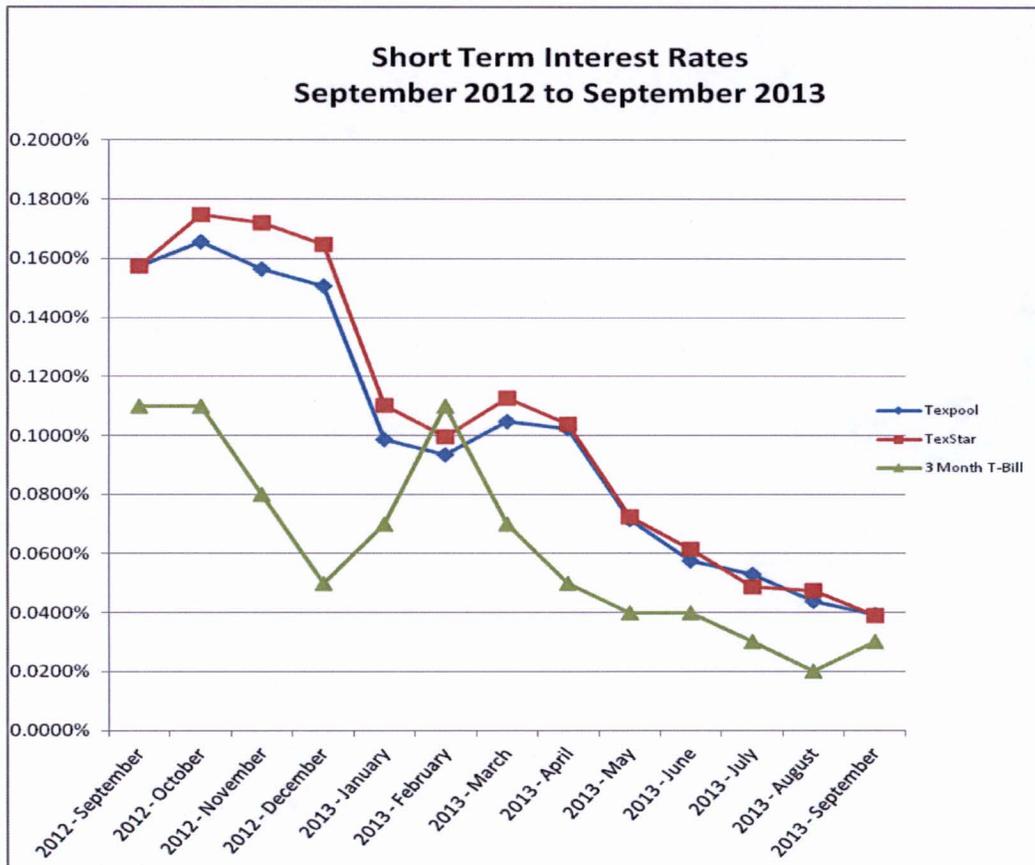
- Due to the state of investment returns, it has been difficult to attract higher rates by extending maturities. Therefore, as of September 30, 2013, approximately 92.51% of the City's investment portfolio was entirely liquid, in cash or investment pools.

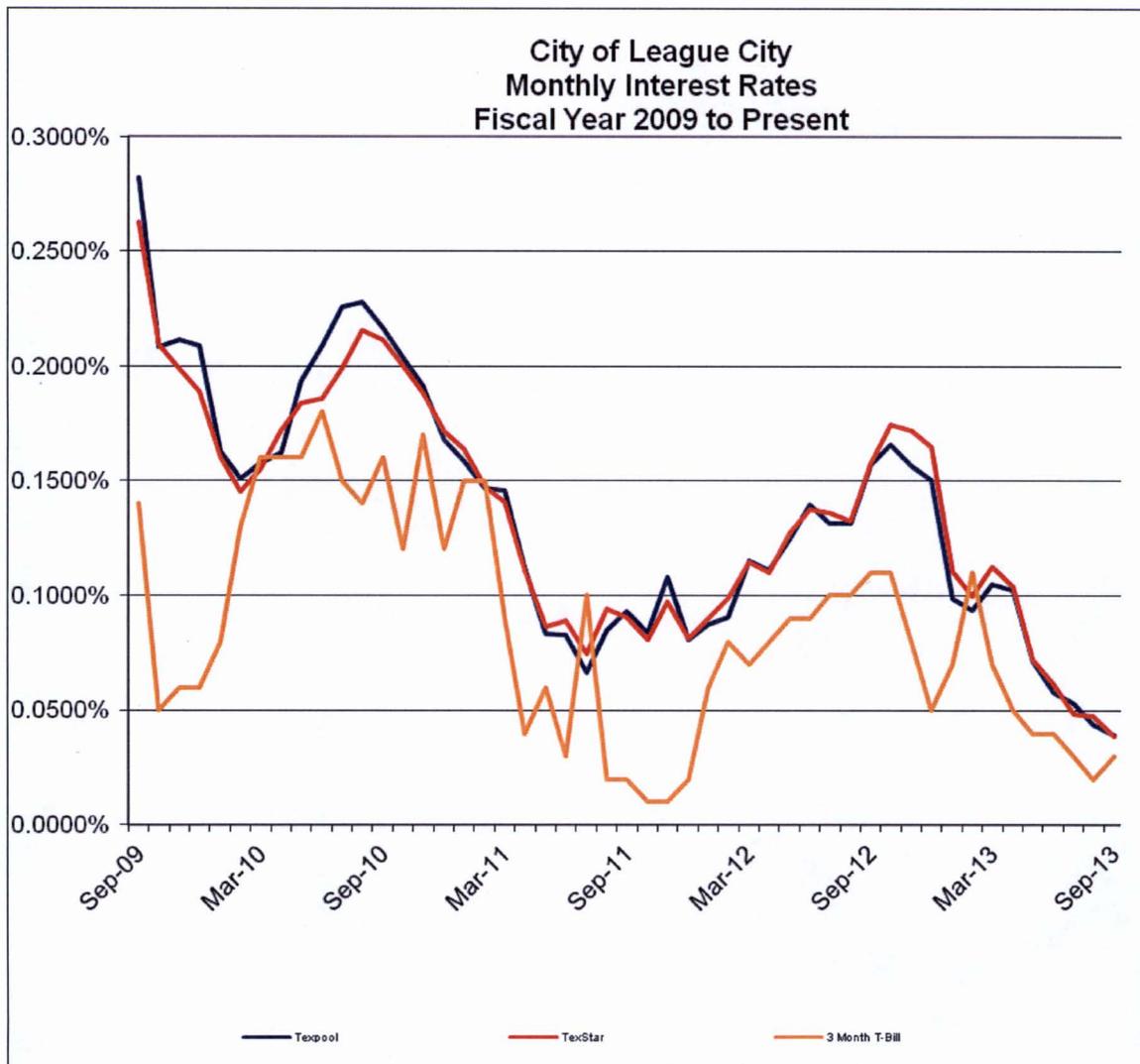
**Yield** Attaining a reasonable return without risking safety or liquidity needs.

- The yield outlook remains bleak, with the fed funds rate near 0%.

- As of September 30, 2013, the City has compared favorably to the benchmarks comparable to our investment strategy.

	<u>Sep-13</u>	<u>Jun-13</u>	<u>Mar-13</u>	<u>Dec-12</u>
Investment Earnings	\$ 28,254	\$ 42,708	\$ 55,279	\$ 81,027
<i>City of League City Portfolio Return</i>	0.0640%	0.0883%	0.1088%	0.1532%
<b><u>Benchmarks</u></b>				
TexPool	0.0454%	0.0771%	0.0989%	0.1576%
TexSTAR	0.0450%	0.0792%	0.1075%	0.1704%
3 month T Bill	0.0267%	0.0433%	0.0833%	0.0800%





Portfolio Activity for the Quarter

For the quarter, the total portfolio declined \$20.4 million. The change by fund type is as follows:

	<u>9/30/2013</u>	<u>6/30/2013</u>	<u>Change</u>
Major Operating Funds	\$37,091,557	\$43,505,191	\$(6,413,634)
Special Revenue Funds	5,722,105	5,523,940	198,165
Capital Project Funds	116,434,486	128,082,117	(11,647,631)
Internal Service Funds	2,132,660	2,257,550	(124,890)
Component Units	7,669,760	10,122,582	(2,452,822)
	<u>\$169,050,568</u>	<u>\$189,491,380</u>	<u>\$(20,440,812)</u>

The major funds show a decline in balance due to the cash flow cycle of the general fund. Property taxes are collected in the first two quarters of the fiscal year. These funds finance the general fund operations through the remainder of the year.

The capital project funds are also spending down as projects progress more quickly during the summer months.

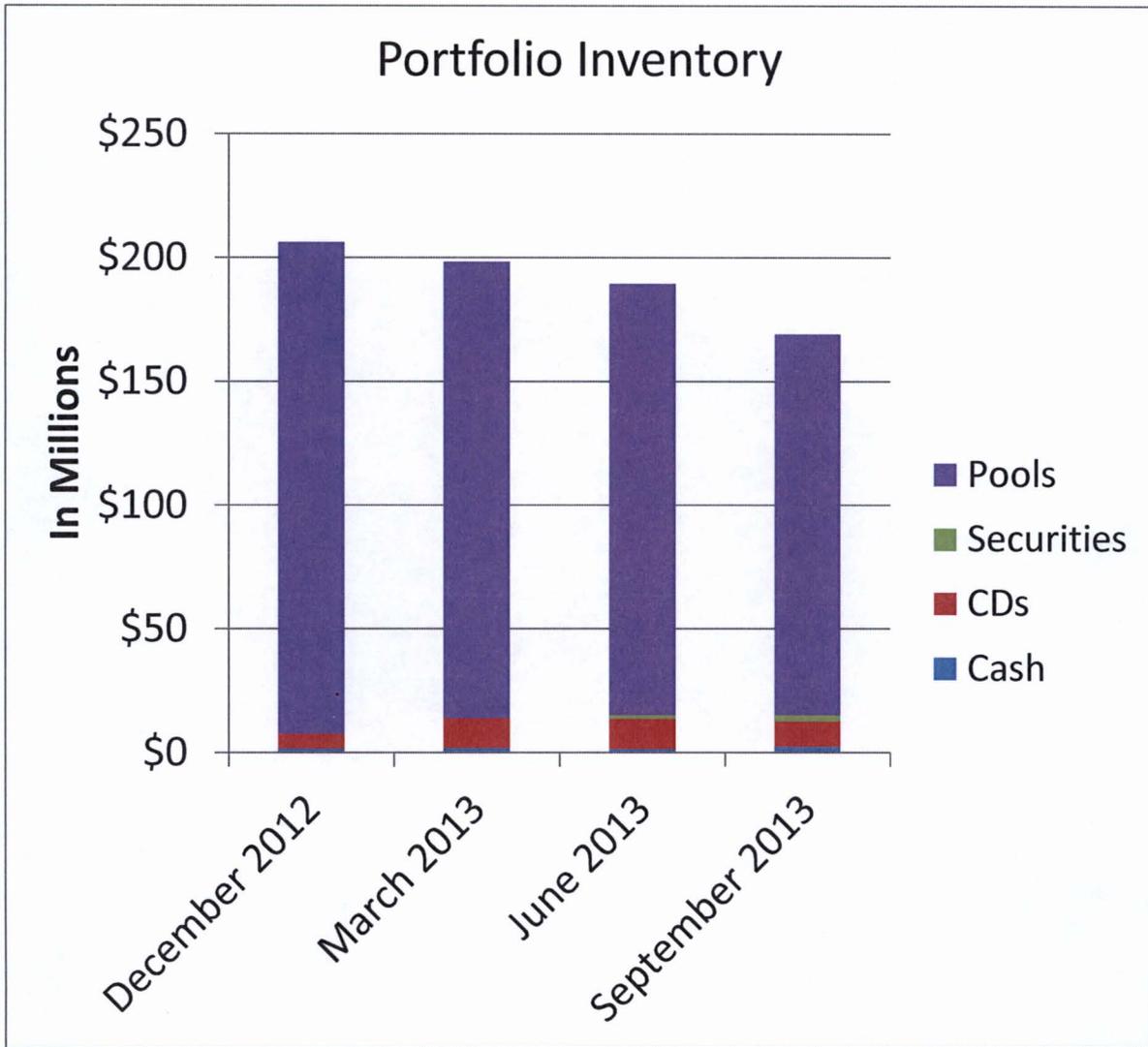
**INVESTMENT ACTIVITY  
FOR THE QUARTER ENDED SEPTEMBER 30, 2013**

<u>Maturities</u>		<u>Purchases</u>	
CD - Amegy	\$ 5,040,277	Denton County	\$ 208,132
CD - Prosperity	1,052,833	FHLMC	700,000
		CD - Prosperity	1,053,895
		CD - Town North	250,000
		CD - Prosperity	3,000,000

**PORTFOLIO INVENTORY  
AT SEPTEMBER 30, 2013**

Investment Type	Maturity Date	Book Value 06/30/13	Market Value 06/30/13	Book Value 09/30/13	Market Value 09/30/13	Interest Rate
Cash	Open	\$ 1,412,266	\$ 1,412,266	\$ 2,267,870	\$ 2,267,870	0.0500%
TexPool	Open	126,305,525	126,305,525	110,273,342	110,273,342	0.0576%
TexSTAR	Open	48,241,540	48,241,540	43,855,223	43,855,223	0.0614%
FHLB - 04/22/13 3135G0VP5	10/22/2015	1,000,000	1,000,000	1,000,000	1,000,000	0.3750%
Alief ISD GO - 06/05/13 016249JF2	02/15/2015	430,514	429,084	428,886	426,153	0.4500%
Denton County GO - 08/01/13 248775L89	04/15/2016	-	-	206,525	206,026	0.7000%
FHLMC - 09/19/13 3134G4FK9	09/19/2016	-	-	700,000	700,000	1.0000%
CD Prosperity - 09/04/13	03/04/2015	1,052,833	1,052,833	1,053,895	1,053,895	0.4000%
CD Prosperity - 10/22/12	10/22/2013	5,008,721	5,008,721	5,013,091	5,013,091	0.3500%
CD Prosperity - 02/27/13	02/27/2014	1,000,988	1,000,988	1,001,736	1,001,736	0.3500%
CD Town North Bank - 08/26/13	08/26/2015	-	-	250,000	250,000	0.6000%
CD Prosperity - 09/17/13	09/17/2014	-	-	3,000,000	3,000,000	0.3500%
		<u>\$ 184,452,387</u>	<u>\$ 184,450,957</u>	<u>\$ 169,050,568</u>	<u>\$ 169,047,336</u>	

Weighted Maturity Average (WAM) for 09/30/13 is 21.30 days.



CITY OF LEAGUE CITY  
MONTHLY INVESTMENT REPORT  
FOR THE MONTH ENDED JULY 31, 2013

Fund	Cash in Bank	Investment in TexPool	Investment in TexSTAR	Certificates of Deposit	(Book Value) Portfolio Investments	Total	Percent of Total Investments
<b>MAJOR FUNDS</b>							
General Fund	\$ 252,096	\$ 5,288,008	\$ 9,930,308	\$ 4,076,229	\$ -	\$ 19,546,642	10.52%
Debt Service	44,406	3,560,479	1,770,348	-	-	5,375,234	2.89%
W/WW Debt Service	49,157	2,220,785	1,260,355	-	-	3,530,297	1.90%
Water/Wastewater	252,400	8,581,630	3,849,061	2,015,597	1,429,966	16,128,652	8.68%
Subtotal Major Funds	\$ 598,059	\$ 19,650,902	\$ 16,810,072	\$ 6,091,826	\$ 1,429,966	\$ 44,580,825	23.99%
<b>SPECIAL REVENUE FUNDS</b>							
Police Activities Fund	\$ 179,245	\$ -	\$ -	\$ -	\$ -	\$ 179,245	0.10%
Animal Control Donation Fund	22,749	24,019	-	-	-	46,768	0.03%
Library Gift Fund	7,560	3,123	-	-	-	10,683	0.01%
Tree Preservation Fund	31,220	-	-	-	-	31,220	0.02%
Mun. Court Bldg Security Fund	2,495	21,261	-	-	-	23,757	0.01%
Emergency Mgmt Response Fd	7,166	48,629	-	-	-	55,795	0.03%
Mun. Court Technology Fund	8,236	4,071	-	-	-	12,308	0.01%
Hotel/Motel Tax	93,334	339,788	145,706	-	-	578,828	0.31%
SRL Grant	-	-	-	-	-	-	0.00%
Park Facilities & Maintenance	35,913	1,568,565	687,664	-	-	2,292,142	1.23%
Sidewalk Fund	3,252	111,550	-	-	-	114,802	0.06%
Safelight Fund	28,066	-	-	-	-	28,066	0.02%
Public Access Channel Fund	7,249	496,376	-	-	-	503,625	0.27%
Right of Way Fund	16,342	214,573	-	-	-	230,915	0.12%
Technology Fund	23,047	686,551	-	-	-	709,598	0.38%
Public Safety Tech Fund	44,815	-	-	-	-	44,815	0.02%
4B Industrial Dev Park Maint & Ops	167,889	701,155	-	-	-	869,045	0.47%
Subtotal Special Revenue Funds	\$ 678,578	\$ 4,219,661	\$ 833,370	\$ -	\$ -	\$ 5,731,609	3.08%
<b>CAPITAL PROJECT FUNDS</b>							
Water Capital Improvement	\$ 19,079	\$ 2,602,893	\$ 3,009,857	\$ -	\$ -	\$ 5,631,830	3.03%
Wastewater Capital Improvement	179,369	4,491,079	1,018,651	-	-	5,689,099	3.06%
Bayridge Utility District	4,748	3,258	-	-	-	8,006	0.00%
South Shore MUD #3	46,400	100,221	-	-	-	146,621	0.08%
South Shore MUD #2	46,825	951,961	-	-	-	998,786	0.54%
Misc Capital Project Fund	31,895	1,643,439	283,603	-	-	1,958,938	1.05%
W/WW Capital Project Fund	106,019	1,237,732	892,926	-	-	2,236,677	1.20%
2008 Revenue Bonds	5,716	975,153	-	-	-	980,869	0.53%
2008 Certificates of Obligation	9,894	3,720,638	-	-	-	3,730,532	2.01%
2009 Revenue Bonds	8,666	8,696,095	45,448	-	-	8,750,209	4.71%
2009 Certificates of Obligation	10,026	8,655,063	-	-	-	8,665,089	4.66%
2011 Revenue Bond	4,466	-	4,637,973	-	-	4,642,439	2.50%
2011A Certificates of Obligation	8,850	20,183,512	-	5,013,091	-	25,205,453	13.57%
2012B Certificates of Obligation	10,467	-	19,887,317	1,000,988	-	20,898,772	11.25%
2011 Certificates of Obligation	9,641	1,231,590	-	-	-	1,241,231	0.67%
2012A Certificates of Obligation	14,527	33,432,419	-	-	-	33,446,946	18.00%
Subtotal Capital Project Funds	\$ 516,587	\$ 87,925,053	\$ 29,775,776	\$ 6,014,079	\$ -	\$ 124,231,494	66.86%
<b>INTERNAL SERVICE FUNDS</b>							
Motor Pool Fund	\$ 22,954	\$ 2,010,670	\$ 70,222	\$ -	\$ -	\$ 2,103,846	1.13%
Subtotal Internal Service Fund	\$ 22,954	\$ 2,010,670	\$ 70,222	\$ -	\$ -	\$ 2,103,846	1.13%
<b>COMPONENT UNITS</b>							
TIF#1-Magnolia Creek	\$ 35	\$ 2,268,694	\$ 83,675	\$ -	\$ -	\$ 2,352,404	1.27%
PID #1 Magnolia Creek	19,159	1,924,221	-	-	-	1,943,381	1.05%
TIF #2 Victory Lakes	30,274	3,737,942	670,418	-	-	4,438,634	2.39%
PID #2 Victory Lakes	28,451	5,390	-	-	-	33,841	0.02%
TIF #3 Centerpointe	15,904	-	-	-	-	15,904	0.01%
PID #3 Centerpointe	22,024	544	-	-	-	22,567	0.01%
TIF #4 Westwood	23,575	313,309	-	-	-	336,884	0.18%
PID #5 Park on Clear Creek	14,815	5,112	-	-	-	19,727	0.01%
Subtotal Component Units	\$ 154,038	\$ 8,255,211	\$ 754,093	\$ -	\$ -	\$ 9,163,342	4.93%
<b>TOTAL</b>	<b>\$ 1,970,216</b>	<b>\$ 122,061,496</b>	<b>\$ 48,243,534</b>	<b>\$ 12,105,905</b>	<b>\$ 1,429,966</b>	<b>\$ 185,811,116</b>	<b>100.00%</b>
Portfolio Diversification Ratio	1.06%	65.69%	25.96%	6.52%	0.77%	100.0%	
TexPool Average Yield Rate		0.0531%					
Texpool Interest Earned	\$	5,552					
TexSTAR Average Yield Rate		0.0487%					
TexSTAR Interest Earned	\$	1,994					
JPMorgan Chase Bank Collateral							
Par Value of Collateral	\$	3,000,000					
Market Value of Collateral	\$	2,996,133					
FDIC Insured	\$	250,000					
JPMorgan Chase Bank Sweep Account							
Bank Balance per Sweep Acct @0.05%	\$	1,884,242					
Par Value of Collateral	\$	1,823,363					
Market Value of Collateral	\$	1,921,924					

**CITY OF LEAGUE CITY  
MONTHLY INVESTMENT REPORT  
FOR THE MONTH ENDED AUGUST 31, 2013**

Fund	Cash in Bank	Investment in TexPool	Investment in TexSTAR	Certificates of Deposit	(Book Value) Portfolio Investments	Total	Percent of Total Investments
<b>MAJOR FUNDS</b>							
General Fund	\$ 181,038	\$ 3,698,866	\$ 9,930,708	\$ 4,076,229	\$ -	\$ 17,886,841	10.20%
Debt Service	39,775	1,200,732	1,770,420	250,000	-	3,260,926	1.86%
WWW Debt Service	3,087	1,300,836	1,260,406	-	-	2,584,328	1.46%
Water/Wastewater	175	9,495,153	2,349,102	2,015,597	1,429,417	15,289,444	8.72%
<b>Subtotal Major Funds</b>	<b>\$ 224,074</b>	<b>\$ 15,695,587</b>	<b>\$ 15,310,636</b>	<b>\$ 6,341,826</b>	<b>\$ 1,429,417</b>	<b>\$ 39,001,540</b>	<b>22.24%</b>
<b>SPECIAL REVENUE FUNDS</b>							
Police Activities Fund	\$ 198,633	\$ -	\$ -	\$ -	\$ -	\$ 198,633	0.11%
Animal Control Donation Fund	20,208	24,020	-	-	-	44,227	0.03%
Library Gift Fund	6,806	3,123	-	-	-	9,929	0.01%
Tree Preservation Fund	31,222	-	-	-	-	31,222	0.02%
Mun. Court Bldg Security Fund	8,449	6,261	-	-	-	14,710	0.01%
Emergency Mgmt Response Fd	6,394	48,630	-	-	-	55,025	0.03%
Mun. Court Technology Fund	11,905	4,071	-	-	-	15,976	0.01%
Hotel/Motel Tax	39,766	339,801	205,715	-	-	585,281	0.33%
SRL Grant	65,707	-	-	-	-	65,707	0.04%
Park Facilities & Maintenance	26,037	1,388,619	687,692	-	-	2,102,348	1.20%
Sidewalk Fund	4,252	91,553	-	-	-	95,805	0.05%
Safelight Fund	28,538	-	-	-	-	28,538	0.02%
Public Access Channel Fund	59,054	496,396	-	-	-	555,450	0.32%
Right of Way Fund	37,393	214,581	-	-	-	251,975	0.14%
Technology Fund	23,048	686,577	-	-	-	709,626	0.40%
Public Safety Tech Fund	93,536	-	-	-	-	93,536	1.19%
4B Industrial Dev Park Maint & Ops	19,841	680,489	-	-	206,736	907,066	0.52%
<b>Subtotal Special Revenue Funds</b>	<b>\$ 680,788</b>	<b>\$ 3,984,123</b>	<b>\$ 893,406</b>	<b>\$ -</b>	<b>\$ 206,736</b>	<b>\$ 5,765,054</b>	<b>3.29%</b>
<b>CAPITAL PROJECT FUNDS</b>							
Water Capital Improvement	\$ 73,200	\$ 2,682,998	\$ 3,009,979	\$ -	\$ -	\$ 5,766,176	3.29%
Wastewater Capital Improvement	38,809	3,191,203	2,608,756	-	-	5,838,768	3.33%
Bayridge Utility District	4,748	3,258	-	-	-	8,006	0.00%
South Shore MUD #3	46,401	100,225	-	-	-	146,626	0.08%
South Shore MUD #2	46,827	951,998	-	-	-	998,825	0.57%
Misc Capital Project Fund	5,372	1,643,503	283,615	-	-	1,932,490	1.10%
WW Capital Project Fund	36,061	1,302,066	892,962	-	-	2,231,089	1.27%
2008 Revenue Bonds	7,358	925,189	-	-	-	932,547	0.53%
2008 Certificates of Obligation	14,867	3,560,777	-	-	-	3,575,644	2.04%
2009 Revenue Bonds	6,315	6,550,252	45,450	-	-	6,602,017	3.77%
2009 Certificates of Obligation	10,592	8,295,387	-	-	-	8,305,979	4.74%
2011 Revenue Bond	21,626	-	4,548,209	-	-	4,569,835	2.61%
2011A Certificates of Obligation	14,757	19,505,568	-	5,013,840	-	24,534,164	13.99%
2012B Certificates of Obligation	7,114	-	19,828,116	1,000,988	-	20,836,217	265.91%
2011 Certificates of Obligation	11,545	1,161,635	-	-	-	1,173,181	0.67%
2012A Certificates of Obligation	1,500	33,068,319	-	-	-	33,069,819	422.03%
<b>Subtotal Capital Project Funds</b>	<b>\$ 347,090</b>	<b>\$ 82,942,381</b>	<b>\$ 31,217,085</b>	<b>\$ 6,014,828</b>	<b>\$ -</b>	<b>\$ 120,521,383</b>	<b>68.74%</b>
<b>INTERNAL SERVICE FUNDS</b>							
Motor Pool Fund	\$ 32,319	\$ 2,110,752	\$ 70,225	\$ -	\$ -	\$ 2,213,296	1.26%
<b>Subtotal Internal Service Fund</b>	<b>\$ 32,319</b>	<b>\$ 2,110,752</b>	<b>\$ 70,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,213,296</b>	<b>1.26%</b>
<b>COMPONENT UNITS</b>							
TIF#1-Magnolia Creek	\$ 2,023	\$ 2,258,782	\$ 83,679	\$ -	\$ -	\$ 2,344,484	1.34%
PID #1 Magnolia Creek	31,212	1,924,297	-	-	-	1,955,509	1.12%
TIF #2 Victory Lakes	30,275	2,385,034	670,445	-	-	3,085,754	1.76%
PID #2 Victory Lakes	31,468	5,390	-	-	-	36,857	0.02%
TIF #3 Centerpointe	15,905	-	-	-	-	15,905	0.01%
PID #3 Centerpointe	18,124	544	-	-	-	18,668	0.01%
TIF #4 Westwood	23,576	313,321	-	-	-	336,897	0.19%
PID #5 Park on Clear Creek	36,694	5,112	-	-	-	41,807	0.02%
<b>Subtotal Component Units</b>	<b>\$ 189,278</b>	<b>\$ 6,892,479</b>	<b>\$ 754,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,835,880</b>	<b>4.47%</b>
<b>TOTAL</b>	<b>\$ 1,473,549</b>	<b>\$ 111,625,321</b>	<b>\$ 48,245,476</b>	<b>\$ 12,356,653</b>	<b>\$ 1,636,153</b>	<b>\$ 175,337,153</b>	<b>100.00%</b>
Portfolio Diversification Ratio	0.84%	63.66%	27.52%	7.05%	0.93%	100.0%	
TexPool Average Yield Rate		0.0437%					
Texpool Interest Earned	\$	4,360				\$ 5,038,993	09/16/2012
						\$ 5,041,000	
						\$ 250,000	
TexSTAR Average Yield Rate		0.0474%					
TexSTAR Interest Earned	\$	1,942				\$ 250,000	08/26/2013
						\$ -	
						\$ 250,000	
JPMorgan Chase Bank Collateral		\$ 3,000,000					
Par Value of Collateral	\$	2,992,851				\$ 1,052,833	03/04/2012
Market Value of Collateral	\$	250,000				\$ 5,013,091	10/22/2012
FDIC Insured	\$					\$ 1,001,736	02/27/2013
JPMorgan Chase Bank Sweep Account		\$ 1,742,290				\$ 7,067,681	
Bank Balance per Sweep Acct @0.05%	\$	1,713,470				\$ 10,223,853	
Par Value of Collateral	\$	1,777,126				\$ 250,000	
Market Value of Collateral	\$						

**CITY OF LEAGUE CITY  
MONTHLY INVESTMENT REPORT  
FOR THE MONTH ENDED SEPTEMBER 30, 2013**

Fund	Cash in Bank	Investment in TexPool	Investment in TexSTAR	Certificates of Deposit	(Book Value) Portfolio Investments	Total	Percent of Total Investments
<b>MAJOR FUNDS</b>							
General Fund	\$ 340,595	\$ 3,998,866	\$ 5,540,455	\$ 4,053,895	\$ 700,000	\$ 14,633,810	8.66%
Debt Service	59,669	1,200,732	1,770,420	250,000	-	3,280,820	1.94%
W/WWW Debt Service	108,301	1,900,836	1,260,406	-	-	3,269,542	1.93%
Water/Wastewater	140,617	11,518,779	2,819,102	-	1,428,886	15,907,385	9.41%
<b>Subtotal Major Funds</b>	<b>\$ 649,181</b>	<b>\$ 18,619,213</b>	<b>\$ 11,390,382</b>	<b>\$ 4,303,895</b>	<b>\$ 2,128,886</b>	<b>\$ 37,091,557</b>	<b>21.94%</b>
<b>SPECIAL REVENUE FUNDS</b>							
Police Activities Fund	\$ 206,453	\$ -	\$ -	\$ -	\$ -	\$ 206,453	0.12%
Animal Control Donation Fund	22,519	24,020	-	-	-	46,539	0.03%
Library Gift Fund	8,439	3,123	-	-	-	9,562	0.01%
Tree Preservation Fund	31,222	-	-	-	-	31,222	0.02%
Mun. Court Bldg Security Fund	2,263	1,261	-	-	-	3,524	0.00%
Emergency Mgmt Response Fd	6,106	48,630	-	-	-	54,736	0.03%
Mun. Court Technology Fund	10,802	4,071	-	-	-	14,873	0.01%
Hotel/Motel Tax	3,452	339,801	205,715	-	-	548,967	0.32%
SRL Grant	-	-	-	-	-	-	0.00%
Park Facilities & Maintenance	108,622	1,388,619	687,692	-	-	2,184,933	1.29%
Sidewalk Fund	5,066	31,553	-	-	-	36,619	0.02%
Safelight Fund	28,835	-	-	-	-	28,835	0.02%
Public Access Channel Fund	58,638	496,396	-	-	-	555,033	0.33%
Right of Way Fund	108,703	244,581	-	-	-	353,284	0.21%
Technology Fund	33,048	676,577	-	-	-	709,626	0.42%
Public Safety Tech Fund	12,876	-	-	-	-	12,876	0.17%
4B Industrial Dev Park Maint & Ops	38,009	680,489	-	-	206,525	925,022	0.55%
<b>Subtotal Special Revenue Funds</b>	<b>\$ 683,051</b>	<b>\$ 3,939,123</b>	<b>\$ 893,406</b>	<b>\$ -</b>	<b>\$ 206,525</b>	<b>\$ 5,722,105</b>	<b>3.38%</b>
<b>CAPITAL PROJECT FUNDS</b>							
Water Capital Improvement	\$ 75,921	\$ 2,682,998	\$ 3,009,979	\$ -	\$ -	\$ 5,768,897	3.41%
Wastewater Capital Improvement	7,328	2,891,203	2,608,756	-	-	5,507,287	3.26%
Bayridge Utility District	4,748	3,258	-	-	-	8,006	0.00%
South Shore MUD #3	46,401	100,225	-	-	-	146,626	0.09%
South Shore MUD #2	46,827	951,998	-	-	-	998,825	0.59%
Misc Capital Project Fund	131,069	2,008,503	283,615	-	-	2,423,187	1.43%
W/W Capital Project Fund	106,437	1,302,066	892,962	-	-	2,301,465	1.36%
2008 Revenue Bonds	2,167	895,189	-	-	-	897,357	0.53%
2008 Certificates of Obligation	5,712	2,466,247	-	-	-	2,471,959	1.46%
2009 Revenue Bonds	167,315	6,471,706	45,450	-	-	6,684,470	3.95%
2009 Certificates of Obligation	2,694	7,566,122	-	-	-	7,568,816	4.48%
2011 Revenue Bond	1,094	-	4,518,209	-	-	4,519,303	2.67%
2011A Certificates of Obligation	1,232	18,891,748	-	5,013,091	-	23,906,071	14.14%
2012B Certificates of Obligation	3,228	-	19,388,116	1,001,736	-	20,393,080	265.89%
2011 Certificates of Obligation	1,928	1,091,635	-	-	-	1,093,564	0.65%
2012A Certificates of Obligation	2,585	31,743,006	-	-	-	31,745,571	413.91%
<b>Subtotal Capital Project Funds</b>	<b>\$ 606,667</b>	<b>\$ 79,065,906</b>	<b>\$ 30,747,085</b>	<b>\$ 6,014,828</b>	<b>\$ -</b>	<b>\$ 116,434,486</b>	<b>68.88%</b>
<b>INTERNAL SERVICE FUNDS</b>							
Motor Pool Fund	\$ 1,682	\$ 2,060,752	\$ 70,225	\$ -	\$ -	\$ 2,132,660	1.26%
<b>Subtotal Internal Service Fund</b>	<b>\$ 1,682</b>	<b>\$ 2,060,752</b>	<b>\$ 70,225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,132,660</b>	<b>1.26%</b>
<b>COMPONENT UNITS</b>							
TIF #1-Magnolia Creek	\$ 3,331	\$ 2,203,782	\$ 83,679	\$ -	\$ -	\$ 2,290,792	1.36%
PID #1 Magnolia Creek	74,985	1,675,166	-	-	-	1,750,151	1.04%
TIF #2 Victory Lakes	110,483	2,385,034	670,445	-	-	3,165,962	1.87%
PID #2 Victory Lakes	32,946	5,390	-	-	-	38,336	0.02%
TIF #3 Centerpointe	21,148	-	-	-	-	21,148	0.01%
PID #3 Centerpointe	18,124	544	-	-	-	18,668	0.01%
TIF #4 Westwood	24,548	313,321	-	-	-	337,869	0.20%
PID #5 Park on Clear Creek	41,723	5,112	-	-	-	46,835	0.03%
<b>Subtotal Component Units</b>	<b>\$ 327,289</b>	<b>\$ 6,588,348</b>	<b>\$ 754,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,669,760</b>	<b>4.54%</b>
<b>TOTAL</b>	<b>\$ 2,267,870</b>	<b>\$ 110,273,342</b>	<b>\$ 43,855,223</b>	<b>\$ 10,318,722</b>	<b>\$ 2,335,411</b>	<b>\$ 169,050,568</b>	<b>100.00%</b>
Portfolio Diversification Ratio	1.34%	65.23%	25.94%	6.10%	1.38%	100.0%	
TexPool Average Yield Rate		0.0394%					
Texpool Interest Earned	\$	4,360					
TexSTAR Average Yield Rate		0.0390%					
TexSTAR Interest Earned	\$	1,942					
JPMorgan Chase Bank Collateral		\$ 8,200,000					
Par Value of Collateral		\$ 8,161,673					
Market Value of Collateral		\$ 250,000					
FDIC Insured							
JPMorgan Chase Bank Sweep Account		\$ 2,342,292					
Bank Balance per Sweep Acct @0.05%		\$ 2,387,911					
Market Value of Collateral		\$ 2,389,135					

Government Treasurers' Organization of Texas  
**Certification of Investment Policy**

Presented to

*City of League City*

for developing an investment policy that meets the requirements of the Public Funds Investment Act and the standards for prudent public investing established by the Government Treasurers' Organization of Texas.

*Shelby Hoff Bransard*  
 Government Treasurers' Organization of Texas  
 President

*Cheryl Wright*  
 Investment Policy Review Committee  
 Chairperson

**For the two-year period ending September 30, 2015**

# Appendices

**Butler Longhorn Museum**  
**Balance Sheet**  
As of September 30, 2013

	Sep 30, 13
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
HomeTown Bank Checking Account	8,158.75
<b>Petty Cash</b>	
Office	500.00
Register-GS	200.00
Register-Front	200.00
<b>Total Petty Cash</b>	900.00
<b>Total Checking/Savings</b>	9,058.75
<b>Other Current Assets</b>	
Inventory	4,258.82
<b>Total Other Current Assets</b>	4,258.82
<b>Total Current Assets</b>	13,317.57
<b>Fixed Assets</b>	
<b>Displays and Art Work</b>	
Original Cost	111,893.55
Accumulated Depreciation	-111,893.55
<b>Total Displays and Art Work</b>	0.00
<b>Leasehold Improvements</b>	
Original Costs	29,049.36
Accum Depreciation	-29,049.36
<b>Total Leasehold Improvements</b>	0.00
<b>Equipment</b>	
Original Cost	7,843.09
Accumulated Depreciation	-5,498.06
<b>Total Equipment</b>	2,345.03
<b>Total Fixed Assets</b>	2,345.03
<b>TOTAL ASSETS</b>	<b>15,662.60</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	5,337.37
<b>Total Accounts Payable</b>	5,337.37
<b>Other Current Liabilities</b>	
<b>Payroll Liabilities</b>	
941 Liability	1,277.56
SUTA Payable	266.51
FUTA Payable	82.32
<b>Total Payroll Liabilities</b>	1,626.39
Sales Tax Payable	277.18
Restricted Use Donations	300.00
<b>Total Other Current Liabilities</b>	2,203.57
<b>Total Current Liabilities</b>	7,540.94
<b>Total Liabilities</b>	7,540.94

	<u>Sep 30, 13</u>
<b>Equity</b>	
Unrestricted Net Assets	12,022.68
Prior Period Adjustment	100.00
Net Income	<u>-4,001.02</u>
<b>Total Equity</b>	<u>8,121.66</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>15,662.60</u></u></b>

**Butler Longhorn Museum**  
**Statement of Support, Revenue & Expenses**  
 October 2012 through September 2013

	Oct '12 - Sep 13
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Museum Admission	17,138.51
Special Events/Rentals	77,607.77
Art Sales	3,079.38
Gift Shop Sales	3,846.85
Membership Dues	11,778.12
Donations	14,519.14
Grant Income	4,800.00
Miscellaneous Income	56.91
<b>Total Income</b>	132,826.68
<b>Cost of Goods Sold</b>	
Cost of Art Sales	1,995.18
Cost of Gift Shop Sales	2,361.77
Special Events/Rental Expenses	28,821.93
<b>Total COGS</b>	33,178.88
<b>Gross Profit</b>	99,647.80
<b>Expense</b>	
Depreciation Expense	586.00
petty cash - Need to Review	0.00
Personnel	57,288.07
Building Expenses	14,900.59
Supplies	4,089.57
Advertising & Marketing	2,185.49
Dues and Subscriptions	1,317.07
Licenses and Permits	1,060.98
Professional Fees	10,590.80
Insurance	5,807.43
Credit Card & Bank Fees	2,016.36
Printing	3,005.13
Postage and Delivery	493.57
Miscellaneous Expenses	137.02
<b>Total Expense</b>	103,478.08
<b>Net Ordinary Income</b>	-3,830.28
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
Exhibit Expense	170.74
<b>Total Other Expense</b>	170.74
<b>Net Other Income</b>	-170.74
<b>Net Income</b>	-4,001.02

**Butler Longhorn Museum**  
**Statement of Cash Flows**  
 October 2012 through September 2013

	<b>Oct '12 - Sep 13</b>
<b>OPERATING ACTIVITIES</b>	
Net Income	-4,001.02
Adjustments to reconcile Net Income to net cash provided by operations:	
Inventory	341.64
Accounts Payable	5,337.37
Payroll Liabilities:941 Liability	1,277.56
Payroll Liabilities:SUTA Payable	266.51
Payroll Liabilities:FUTA Payable	82.32
Sales Tax Payable	83.04
Restricted Use Donations	300.00
<b>Net cash provided by Operating Activities</b>	<b>3,687.42</b>
<b>INVESTING ACTIVITIES</b>	
Equipment:Original Cost	-2,931.03
Equipment:Accumulated Depreciation	586.00
<b>Net cash provided by Investing Activities</b>	<b>-2,345.03</b>
<b>FINANCING ACTIVITIES</b>	
Prior Period Adjustment	100.00
<b>Net cash provided by Financing Activities</b>	<b>100.00</b>
<b>Net cash increase for period</b>	1,442.39
<b>Cash at beginning of period</b>	7,616.36
<b>Cash at end of period</b>	<b>9,058.75</b>

### Butler Longhorn Museum 2013-2014 Budget

	<b>2013-14 Budget</b>
<b>Income</b>	
<b>Museum Admission</b>	
Museum Admission - Daily	18,654.00
Movie Admission	198.00
<b>Total Museum Admission</b>	18,852.00
<b>Special Events/Rentals</b>	
Refreshments Sales	10,928.00
Rentals	19,467.00
Event Auctions	13,216.00
Event Vendor Booths	4,862.00
Event Tickets	14,040.00
Event Sponsors	16,475.00
Other Fundraisers	2,478.00
Special Events/Rentals - Other	0.00
<b>Total Special Events/Rentals</b>	81,466.00
<b>Art Sales</b>	3,150.00
<b>Gift Shop Sales</b>	3,800.00
<b>Membership Dues</b>	
Sponsorships - Annual	6,000.00
Membership Dues - Other	9,000.00
<b>Total Membership Dues</b>	15,000.00

	<b>Donations</b>	14,500.00
	<b>Grant Income</b>	<u>4,800.00</u>
	<b>Total Income</b>	141,568.00
	<b>Cost of Goods Sold</b>	
	<b>Cost of Art Sales</b>	1,890.00
	<b>Cost of Gift Shop Sales</b>	2,172.00
	<b>Special Events/Rental Expenses</b>	
	<b>Cost of Refreshments</b>	5,465.00
	<b>Security</b>	1,840.00
	<b>Supplies</b>	2,172.00
	<b>Entertainment</b>	4,720.00
	<b>Food</b>	4,945.00
	<b>Other Event Expenses</b>	<u>5,010.00</u>
	<b>Total Special Events/Rental Expenses</b>	<u>24,152.00</u>
		<u>28,214.00</u>
	<b>Total COGS</b>	<u>28,214.00</u>
	<b>Gross Profit</b>	<u>113,354.00</u>
	<b>Expense</b>	
	<b>Personnel</b>	
	<b>Director</b>	45,760.00
	<b>Staff</b>	8,936.00
	<b>Payroll Taxes</b>	4,294.00
	<b>Auto Reimbursements</b>	600.00
	<b>Building Expenses</b>	
	<b>Repair &amp; Maintenance</b>	2,000.00

	<b>Rent City of League City Lease</b>	1,200.00
	<b>Electricity</b>	15,500.00
	<b>Total Building Expenses</b>	
	<b>Office Expense</b>	4,500.00
	<b>Advertising &amp; Marketing</b>	4,000.00
	<b>Dues and Subscriptions</b>	1,400.00
	<b>Licenses and Permits</b>	3,500.00
	<b>Professional Fees</b>	
	<b>Legal</b>	2,600.00
	<b>Accounting</b>	1,200.00
	<b>Insurance</b>	
	<b>Directors Insurance</b>	1,850.00
	<b>Liability Insurance</b>	6,500.00
	<b>Workmen's Compensation Insuranc</b>	530.00
	<b>Total Insurance</b>	
	<b>Credit Card &amp; Bank Fees</b>	2,500.00
	<b>Postage and Delivery</b>	5,000.00
	<b>Scholarship Expense</b>	250.00
	<b>Total Expense</b>	<u>112,120.00</u>
	<b>Net Ordinary Income</b>	<b>1,234.00</b>
	<b>Other Income/Expense</b>	
	<b>Other Expense</b>	
	<b>Exhibit Expense</b>	1,000.00
	<b>Total Other Expense</b>	<u>1,000.00</u>
	<b>Net Income</b>	<u><b>234.00</b></u>