

# **CITY OF JACKSBORO, TEXAS**

## **ANNUAL PROGRAM OF SERVICES 2009-2010**

**As Approved by  
THE MAYOR AND CITY COUNCIL**

**SHAWNA L. DOWELL, CITY MANAGER**



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**CITY OF JACSKBORO  
PRINCIPAL OFFICIALS**

**Elected Officials**

Tom Sessions ..... Mayor  
Keri Lane ..... Mayor Pro-Tem  
Victor Sanchez ..... Alderman  
Jason Staley ..... Alderman  
Faye Lewis ..... Alderman  
Royce Smith ..... Alderman

**Appointed Officials**

Shawna L. Dowell ..... City Manager  
Shirley J. Grantham ..... City Secretary  
Vacant ..... Chief of Police  
Erika L. Hobson ..... Finance Director  
Jim Feltz ..... Director of Parks & Recreation  
Vacant ..... Director of Public Works



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# Users Guide to this Budget Document

## The Document

This is the budget document for the City of Jacksboro, Texas for the fiscal year beginning October 1, 2009 and ending September 30, 2010. This document should serve as a policy document, a financial plan and an operations guide to the City, as well as a communication device to our readers. Such a document is meant to be used by a wide variety of users. It should be used by City Management as a guide for operations as approved by City Council for the fiscal year. It should be used by City Council as a communication device to staff and citizens for objectives, goals and mission of the City. It should be used by staff to inform City Council and citizens of accomplishments and services. This document should also be used by current and prospective citizens and business to learn about the City and where it is going.

## Introductory Information

The Table of Contents should aid a user of this document in the detailed organization of this book. The Introductory Section of the book is just that. This section provides a detailed look at the City of Jacksboro its mission and goals, requirements during the budget process, the overall financial structure and layout of the City, demographic and graphical information about the City, as well as the City Manager's message. The City Manager's message should be reviewed before expecting to understand decisions made during the long budget process.

## Financial Summaries

The next sections of this document include the detailed financial information of the City of Jacksboro budget. These sections are broken down by fund types. The City uses a general fund, special revenue funds, proprietary funds, capital project funds and debt service funds. Each fund section will provide financial summaries, general information and management assumptions in the budget preparation. A few of the major operating funds are more detailed in showing objectives, goals, staffing, organizational structures and accomplishments by division. The capital project funds detail current and future projects. The debt service fund section also provides individual debt service reimbursement schedules.

## The Glossary

The glossary section of the book provides both a glossary of terms and an abbreviation guide to aid users with technical terms as well as industry jargon that appear in the document.

## The Budget Ordinances

The budget ordinances section provides actual policy passed by the City Council implementing this budget as well as some required publications.



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished*  
*Budget Presentation*  
*Award*

PRESENTED TO

**City of Jacksboro**  
**Texas**

For the Fiscal Year Beginning

**October 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Jacksboro, Texas** for its annual budget for the fiscal year beginning **October 1, 2008**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES  
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October 21, 2009

Honorable Members of the Board of Aldermen and Citizens  
City of Jacksboro  
Jacksboro, Texas

Dear Members of the Board of Aldermen and Citizens:

In compliance with State Statutes and the Code of Ordinances of the City of Jacksboro, I submit to you the Annual Program of Services for the Fiscal Year 2009-2010. This program of services represents the sources of revenue and the plan of expenditures by program area for the fiscal year beginning October 1, 2009 and ending on September 30, 2010.

Overall budgeted expenditures have decreased due to the turn in the economy and the tax rate will be decreased from \$0.948397 to \$0.92733 per one hundred dollars of assessed valuation. The 2009 certified value of real the personal property is \$136,235,960. This is a 25.20% increase over the 2008 tax year value of \$108,813,300.

The tax levy is based on a 100% assessment ratio and a collection rate of 100%. For the fiscal year 2009-2010, the maintenance and operation portion of the tax rate is \$0.44753 per one hundred dollars valuation. The debt service tax rate is \$0.47980 for a combined tax rate of \$0.92733 per one hundred dollars valuation.

#### Major Issues

The revenue and expenditure summary for the utility fund includes the use of available beginning working capital. These are due to an increase in the debt service payments and the replacement of capital equipment.

The City of Jacksboro continues to see expanded business development which contributes significantly to the local economy. In fiscal year 2005, the Jacksboro Economic Development

Corporation (JEDC) purchased a 270-acre business park which will help expand business opportunity. The JEDC has been working diligently to devise a plan to complete their Downtown Revitalization Project, complete the Depot renovation project and develop plans for a new swimming/recreational facility. The decline in sales tax revenue that began in FY '06-07 continues to be an ongoing issue. This decline is attributed to the relocation of the reported primary place of business for industrial businesses in the community.

The Jack County Appraisal District once again reported increases in assessed valuations for the year 2009. Since tax year 2002, estimated appraisal growth has totaled about 56%. There has been significant interest in developing new business and commercial property within the City.

Therefore, based on local economy and the prospect of potential growth priority was given to the following in developing the FY 2009-10 Annual Program of Services.

- Obtain a new health insurance plan and implement the funding of a Health Reimbursement Account for personnel.
- Adopt an increase in the maintenance and operations portion of the property tax rate to increasing maintenance and operations costs and reduce the dependence on sales tax as the primary source of revenue for the general fund.
- Focus on maintaining a minimum 35 days of working capital in the utility fund while, at the same time, generating the revenues necessary to pay 100% of the fund's debt service.
- Maintain at least 30 days funding for operations in the general fund balance, and 35 days of working capital for operations in the water and sewer utility fund.

These goals and objectives are the basis for the development of the program of services for the next fiscal year.

#### Recommendations

The FY2009-2010Annual Program of Services is divided into seven major functional areas. These are: Administrative Services, Community Services, Development Services, Emergency Services, Financial Services and Municipal Services. The program areas outline the respective roles of the departments and their associated divisions based upon the services they perform. This allows the creation of individual cost centers and better overall monitoring of fund expenditures.

Owing to the delivery of services to business, commercial and residential interests in the community, the following are the recommendations for FY '09-10:

- Based on an increase in assessed property valuations and a decrease in sales tax revenue, adopt an increase in the maintenance and operations portion of the tax rate to \$0.44753.

- Update the current water and wastewater rate study to determine whether it will be necessary to increase rates in the upcoming year. Additional FY '09-10 costs in the utility fund include:
  - \$35,000 – matching funds for the Community Block Development Grant.
  - \$25,000 – vehicle for Meter Reader.
  - \$65,000 – lease purchase for a backhoe.
  - \$40,000 – water line replacements.
  - \$40,000 – sewer line replacements
- Develop a capital improvements program to address repairs and expansion to public facilities, utility treatment facilities and street improvements, as well as utility system expansion for new development.
- Fund the following community contributions from the Hotel / Motel Tax Fund:
  - \$5,000 – annual contribution to the Chamber of Commerce.
  - \$2,500 – contribution to the Jack County Museum.
  - \$2,500 – annual contribution to the Summerfest Festival.

These recommendations will assist the City of Jacksboro in providing basic services and meeting citizen expectations.

#### Summary

The Fiscal Year 2009-2010 continues to offer promise for improving the overall financial condition of the city while continuing to create a quality growth environment. Alliances with the Jacksboro Chamber of Commerce and the Jacksboro EDC have never been stronger. We are also working to improve communication with the Jacksboro citizens by launching a new website in the upcoming months.

Significant attention will be focused on addressing the cultural and historical heritage of the City. This includes the restoration of the former Gulf Texas & Western Railroad Depot owned by the City and will become the new home of the Jacksboro EDC and the Chamber of Commerce.

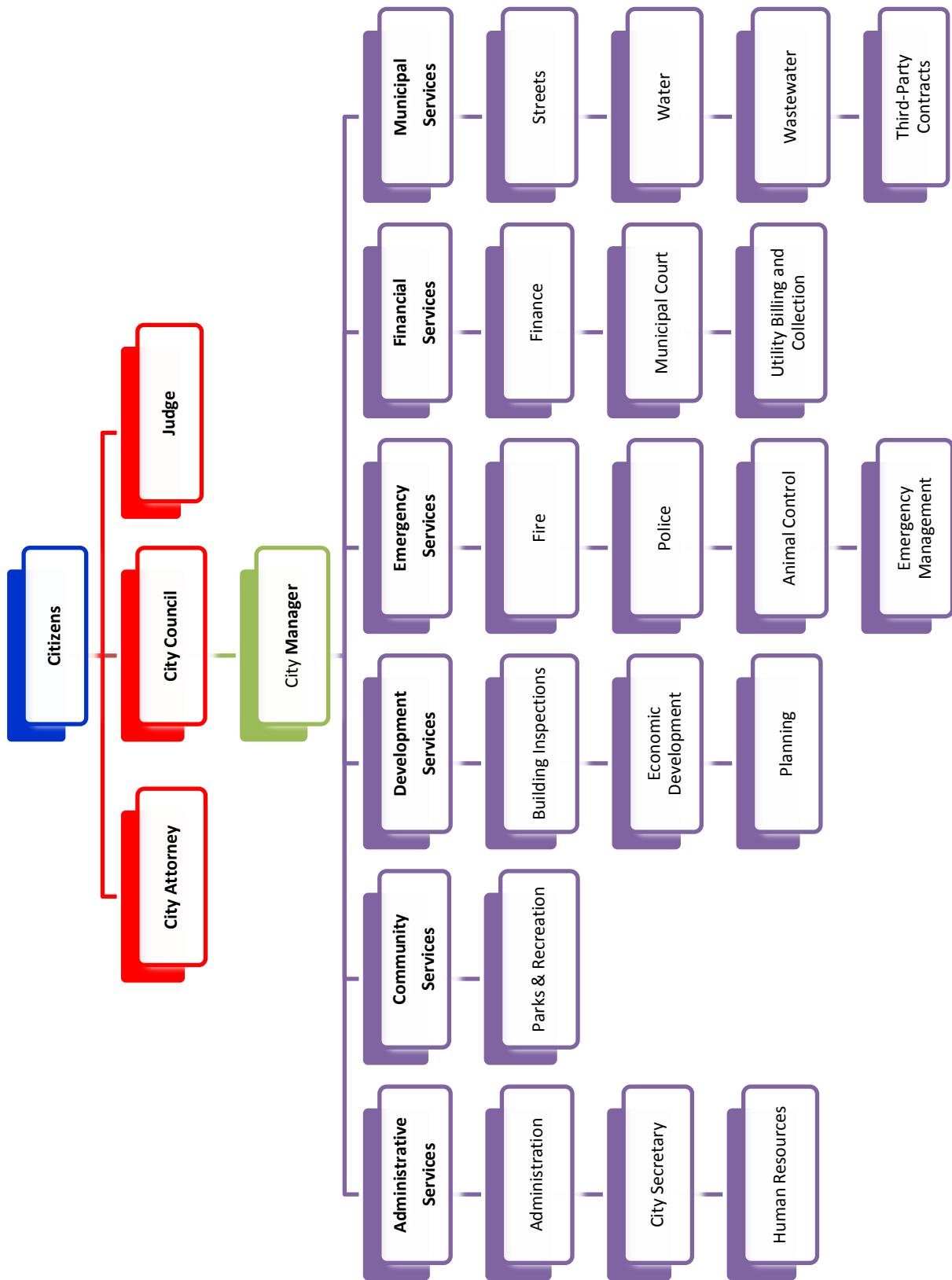
The development of the program of services represents the culmination of many long hours of hard work. Accordingly, I want to express my appreciation to our employees without whose capable assistance our task would have been immeasurably more difficult.

Ultimately, the Staff is responsible to the Mayor and Members of the Board of Aldermen. Thank you for the many long hours of service to render in the best interest of the City of Jacksboro and your support of the process.

Respectfully submitted:



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**CITY OF JACKSBORO  
FY 2009-2010 PROGRAM OF SERVICES  
BUDGET CALENDAR**

APRIL 29	Draft departmental budget sheets due.
MAY 26	Chief Appraiser sends notice of 2009 appraised values.
MAY 18	Fund and department schedules prepared for use at the budget workshop.
MAY 19	Budget Workshop
MAY 21	Budget Workshop
JUNE 23	Budget Workshop
JULY 14	Budget Workshop
JULY 20	Appraisal Review Board approves the appraisal records.
JULY 24	Chief appraiser certifies the approved appraisal roll to the City.
JULY 31	Budget officer files draft proposed budget with municipal clerk.
JULY 31	Open Meetings Notice for meeting of City Council to discuss tax rate.
AUGUST 7	City publishes its notice of effective and rollback tax rates.
AUGUST 11	City Council meeting to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote to place a proposal to adopt the rate on the agenda of a future meeting as an action item. The proposal must specify the desired rate. If the proposal passes, the Council must schedule 2 public hearings on the proposal (August 21 <sup>st</sup> and August 28 <sup>th</sup> ).
AUGUST 14	Publish notice of August 25 <sup>th</sup> public hearing to adopt the FY 2009-2010 budget.
AUGUST 14	Publish 1 <sup>st</sup> quarter page <i>Notice of Public Hearings on Tax Increase</i> at least 7 days before public hearings.
AUGUST 21	Publish 2 <sup>nd</sup> quarter page Notice of Public Hearing on Tax Increase.
AUGUST 25	1 <sup>st</sup> Public Hearing if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower). A quorum of the City Council must be present. Council must announce the date, time and place of the meeting at which it will vote on the tax rate.
SEPTEMBER 1	Public hearing on the FY 2009-2010 budget.
SEPTEMBER 1	2 <sup>nd</sup> Public Hearing if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower). A quorum of the City

Council must be present. Council must announce the date, time and place of the meeting at which it will vote on the tax rate.

SEPTEMBER 4	Publish quarter page Notice titled <i>Notice of Vote on Tax Rate</i> , vote scheduled on September 8.
SEPTEMBER 4	Public notice for adoption of tax rate.
SEPTEMBER 8	Consider and adopt annual budget. After adopting the budget, the City adopts a tax rate.
SEPTEMBER 30	The City must adopt its tax rate BEFORE this date or 60 days after the City received the appraisal roll, whichever date is later.
OCTOBER 1	Tax assessor prepares and mails tax bills.

## Summary of Significant Budget Policies

The Summary of Significant Budget Policies provides the overview of the City of Jacksboro's budget process and budget documents. Also included at the end of the document are a glossary of budget terms and a chart of accounts.

### I. THE BUDGET PROCESS

The City of Jacksboro has implemented a performance based budgeting process. Each department prepared their division budget by submitting a budget workbook. Any operating expense, which exceeds the prior years' funding level, is evaluated and a recommendation to the City Manager is made.

**Departmental Budget Workshop** – During the budget workshop the Staff is informed of the budgeting concepts, informed of budget guidelines and educated in budget request forms.

**Development of City Council Goals** – The City Council is requested to provide Staff information regarding priorities and areas, which may need more attention, or funding. A questionnaire is completed and returned by Council members, then reviewed and discussed at a budget workshop. Council responses and feedback from discussions are then later considered during further reviews of requests.

**Revenue Projections** – The Director of Finance makes revenue projections. Projections are made based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy and discussions with directly associated Staff members. The budget revenue projections occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

**Proposed Budget Compilation** – Once the departmental budget requests are completed and are reviewed by the Director of Finance, a preliminary draft of the proposed budget is submitted to the City Council for review and is referenced during budget workshops. At this time the funding level is weighted against available resources. A tax rate may or may not be recommended depending upon Council's priorities and issues previously expressed in the budget process.

**City Council Budget Workshops** – Recommendations concerning the proposed budget are discussed with the City Council. The proposed budget is not actually submitted until after initial discussions regarding major issues is presented to the Council.

**Public Hearing/Budget Adoption** – A public hearing on the budget and tax rate is held prior to adoption. Citizens or any other individual may make formal comment either for or against the proposed budget. The public also had the opportunity to attend City Council budget work sessions. City Council may take

action to modify the proposed budget per its discretion. The Council may also adopt a tax rate to support adopted funding levels.

## **II. CITY COUNCIL LONG TERM STRATEGIC PLANNING**

### ***Jacksboro's mission statement:***

“A caring community dedicated to preserving and promoting its natural beauty, rich history, and resources, while maintaining a small town atmosphere”

***Strategic Planning – Goals and Objectives, per Jacksboro City Council Strategic Planning Session, June 15, 2009.***

- ***Goal: Continued Customer Service***
  - Objectives
    - Actively listen to citizens
    - Utilize media releases and newsletters
    - Create City branding and slogan
    - Develop internet web site
    - Communicate City financial status to citizens on a regular basis
    - When possible, schedule regular weekly office hours of Mayor
    - Hold town hall meeting
- ***Goal: Develop a Comprehensive Master Plan***
  - Objectives
    - Complete zoning map project
    - Address infrastructure improvements including streets and city facilities
    - City Manager obtain master plan ideas from other Texas cities
    - Explore new zoning issues that should improve the City
    - Develop processes to coordinate utility street cuts with the appropriate agencies
    - Identify new zoning issues before the needs develop
- ***Goal: Improved Streets***
  - Objectives
    - City staff should obtain more knowledge of street maintenance through training opportunities
    - Appropriate more funds for street maintenance and construction
    - Provide citizen information about “street” issues as a town hall meeting
    - Develop a phased street improvement plan and publish results for citizens
    - Purchase a milling machine

- ***Goal: Swimming Pool Construction***
  - Objectives
    - Appropriate more funds for swimming pool construction
    - Work jointly with Jacksboro Economic Development Corporation in planning efforts
- ***Goal: Maintain a sustainable City government***
  - Objectives
    - Stabilize the tax rate to ensure revenue will not be decreased in the future
    - Create transparency in City government
    - Seek citizen support for City projects
    - Provide quality services to the citizens
- ***Goal: Construct New Fire Facility***
  - Objectives
    - Utilize land purchased with 2008 Certification of Obligation to construct a new fire facility
    - Work in conjunction with County Fire Chief to acquire additional acreage
    - Consider financing options for project funding

### **III. DIVISION SUMMARIES**

Each division is described by narrative information prior to the expenditure information in order to give the City Council an abbreviated idea of services provided. Summaries include the following information.

***Program Description*** – This section outlines the general responsibility performed by the division it is provided to enable the reader to understand the service elements included in each particular division budget.

***Major Division Goals*** – Goals describe the benefit the department plants to provide to the community it serves. They identify the end result the division wishes to achieve.

***Major Division Objectives*** – Objectives are steps in accomplishing stated goals. They should have a specific time frame or measurable achievement and be able to be completed in the current year.

***Workload Measures*** – Workload measures should indicate the amount of work that has been done or projected workload levels.

**Productivity Measures** – Refers to the process of seeking best practices and attempting to emulate them. They should measure productivity, effectiveness, efficiency or the impact of a service provided.

**Expenditure Summary** – The summary of expenditures show the category of expenses for each division's programs. If the reader would like to know the kind of expenses which appear in each category, the Chart of Accounts is provided in a latter part of this introduction.

**Personnel Summary** – This section show the position or personnel resources budgeted to carry out services.

#### **IV. FINANCIAL POLICIES**

- Definition of a balanced budget: the annual operating budget submitted to the City Council will be balanced; expenditures not exceeding current year revenues plus available fund balance, reserves and transfers.
- Operating budget policies:
  - The City of Jacksboro budgets resources on a fiscal year, which begins October 1<sup>st</sup> and ends on the following September 30<sup>th</sup>.
  - The City of Jacksboro operating budget will be developed on an annual basis. Appropriations for each year will be approved annually by the City Council.
  - The budgetary legal level of control is at the fund level.
  - Definition of fund balance in the governmental funds: difference between assets and liabilities reported in a governmental fund.
  - Working capital definition: difference between current assets and current liabilities in the proprietary fund.
  - The operating budget shall be linked to the financial and strategic plans.
  - It is the responsibility of the City Manager to prepare and present the city's annual operating budget to the City Council for their approval. The City Council has the final responsibility for adopting the budget and for making the necessary appropriations.
  - The annual adopted budget shall be comprehensive in scope and include all annually budgeted operating funds.
  - The proposed operating budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City Services.
  - The basis of budgeting shall be modified accrual in the governmental funds and modified accrual (working capital) in the proprietary funds.
  - An annual budget calendar shall be prepared including statutory public meeting and tax notice requirements.
  - Specific City Council action shall be required to amend the operating budget.

- Where possible, the City will integrate performance measurement, service level and productivity indicators in the City's published budget document.
- Capital budget policies:
  - Definition of a capital project – a capital asset expected to have a useful life greater than ten years and an estimated cost of \$10,000 or more. Capital projects include the construction, purchase or major renovation of buildings, utility systems, streets, intersections, or other structures, purchase of land or land rights and major landscaping projects.
  - Projects meeting the above definition will be included in the Capital Improvement Plan rather than the annual operating budget document.
  - As a planning document, the City shall adopt a five year rolling projection of the City's capital needs as well as the future financing requirements in the form of a Capital Improvements Plan (CIP).
  - The CIP should be linked to the City financial and strategic plans.
  - As a planning document, the CIP does not impart any spending authority.
  - Spending authority for the capital projects is the capital budget.
  - The capital budget shall include only capital projects with budget appropriated by specific City Council action. Capital project budgets shall be appropriated on a project by project, multi-year (project budget amounts are approved through completion of the project).
  - The capital budget does not run concurrently with the operating budget fiscal year.
  - City staff shall identify the estimated costs and project schedule for each capital project before it is submitted to be City Council for approval.
  - The Finance Department shall identify specific available funding sources for each capital project budget proposal before it is submitted to the City Council for approval.
  - Expenditure tracking components of the capital budget will be updated quarterly to ensure project completion against budget and established time lines.
  - Change orders resulting in a change in the project cost shall require an amendment to the capital budget.
- Utility rates will be reviewed annually to adjust operating revenues to meet operating costs and changes in contractual services.
- In accordance with the Public Funds Investment Act, the City Council shall review and approve the Investment Policy on an annual basis.

- The City shall adopt a procurement policy including:
  - Assignment of purchasing authority,
  - Competitive bids,
  - Ethics,
  - Preferences for interlocal purchasing agreements,
  - Certifications.
- Purposes and uses of debt:
  - Bond proceeds shall be limited to financing the costs of planning, design, land acquisition, building, permanent structures, attached fixtures or equipment and moveable pieces of equipment, such as fire engines, or other costs as permitted by law.
- City departments will regularly review programs and services to adjust service levels and operating costs.
- All departments will be responsible for exploring the available grant opportunities and seek those matching City needs.
- Submit the Annual Program of Services document to the Government Finance Officers Association (GFOA) Distinguished Budget Award program.
- Submit the Comprehensive Annual Financial Report to GFOA for the Certificate of Achievement for Excellence in Financial Reporting awards program.
- The Program of Services submitted to the City Council should reflect a minimum unreserved fund balance of 30 days of annual operating expenditures for the General Fund and a minimum working capital equivalent to 40 days of annual operating expenses for the Water and Sewer fund.

## **V. BASIS OF PRESENTATION**

City accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity

**Governmental fund types include the following:**

**General Fund** – is used to account for financial resources used for general operations. This is a budgeted fund and any fund balances are considered resources available for current operations. All revenues and expenditures not required to be accounted for in other funds are accounted for in this fund. The General Fund appropriations are adopted as part of the annual budget process. The General Fund is accounted for and budgeted on the modified accrual basis.

**Special Revenue Funds** – are used to account for resources restricted to, or designations for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. Normally, unused balances are returned to the grantor at the close of specified project period. Special Revenue funds appropriations are adopted as part of the annual budget process. Special Revenue Funds are accounted for and budgeted on the modified accrual basis.

**Debt Service Fund** – is used to account for tax revenues and for the payment of principal, interest and related costs on long-term debts for which a tax has been dedicated. This is a budgeted fund and a separate bank account is maintained for this fund. Any unused sinking fund balances are transferred to the General Fund after all of the related debt obligations have been met. The Debt Service fund appropriations are adopted as part of the annual budget process. Debt Service Funds are accounted for and budgeted on the modified accrual basis.

**General Capital Projects Funds** – are used to account for capital outlay projects financed from general debt issued by the City. Capital project funds are not of the annual budget process. Capital project fund appropriations require specific action by the Board of Aldermen, are adopted on an individual project basis and may be appropriated on a multi-year basis. General capital project funds are accounted for and budgeted on the modified accrual basis.

**The Proprietary fund type includes the following:**

**Water and Sewer Fund** – accounts for revenues and expenses on a full accrual basis for the delivery of water, sewer and solid waste services to the citizens of the City. The total operating, capital and debt costs for delivery of these services is recovered from the utility rates charged for the use of the utilities. The Water and Sewer Operating Fund appropriations are adopted as part of the annual budget process. The Water and Sewer Operating Fund is budgeted on the modified accrual (working capital) basis. Reconciliation between the net changes in working capital to the change in net assets GAAP basis is provided in the utility fund summary schedule in the Enterprise Fund section of this document. Water and sewer fund capital projects are not part of the annual budget process. Utility Capital Project Fund appropriations require specific action by the Board of Aldermen, are adopted on an individual project basis, and may be appropriated on a multi-year basis.



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**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES  
AD VALOREM TAX  
CALCULATION AND DISTRIBUTION**

<b>2009 Certified Taxable Value</b>	<b>\$136,235,960</b>
Tax Rate per \$100	0.92733
Total Tax Levy	\$1,263,357
Estimated Collection Rate	95%
<b>Estimated Collections</b>	<b>\$1,200,189</b>

**PROPOSED DISTRIBUTION OF TAX COLLECTIONS**

	<b>Collections @ 95%</b>	<b>Tax Rate</b>	<b>Percent</b>
General Fund	\$579,212	0.44753	48.26%
Debt Service	\$620,977	0.47980	51.74%
<b>Total</b>	<b>\$1,200,189</b>	0.92733	100.00%



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This budget will raise more total property taxes than last year's budget by \$231,375 (22.42%), and of that amount \$42,598.94 is tax revenue to be raised from new property added to the tax roll this year.



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**CITY OF JACKSBORO**  
**FY 2009-2010 PROPOSED BUDGET**  
**FUND STRUCTURE**

FUND CATEGORY	FUND TYPE	HOW APPROPRIATED	BUDGETARY BASIS	BASIS OF ACCOUNTING
<b><u>Primary Government</u></b>				
<b>Governmental Funds</b>				
<b>Major Funds</b>				
General	General	Annual	Modified Accrual	Modified Accrual
Hotel Motel Tax	Special Revenue	Annual	Modified Accrual	Modified Accrual
Grant Fund	Special Revenue	Annual	Modified Accrual	Modified Accrual
Municipal Court Security	Special Revenue	Annual	Modified Accrual	Modified Accrual
Municipal Court Technology	Special Revenue	Annual	Modified Accrual	Modified Accrual
Police School Safety	Special Revenue	Annual	Modified Accrual	Modified Accrual
Police Crossing Guard	Special Revenue	Annual	Modified Accrual	Modified Accrual
General Debt Service	Debt Service	Annual	Modified Accrual	Modified Accrual
General Capital Projects	Capital Project	By Project	Modified Accrual	Modified Accrual
Landfill Capital Projects	Capital Project	By Project	Modified Accrual	Modified Accrual
<b>Enterprise Funds</b>				
<b>Major Funds</b>				
Water and Sewer Utility Operating	Enterprise	Annual	Working Capital	Accrual
Solid Waste	Enterprise	Annual	Working Capital	Accrual
Water and Sewer Utility Capital Projects	Enterprise	By Project	Working Capital	Accrual
<b><u>Component Unit</u></b>				
Economic Development Corporation	Special Revenue	Annual	Modified Accrual	Modified Accrual



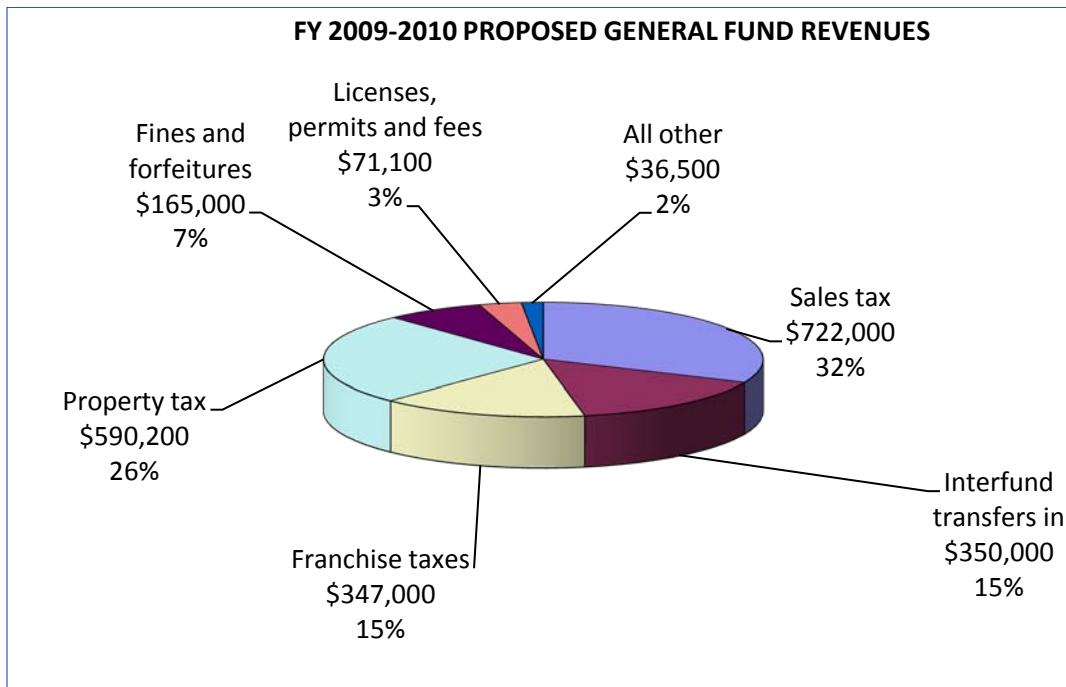
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**CITY OF JACKSBORO**  
**ANNUAL APPROPRIATED FUNDS**  
**SUMMARY OF PROPOSED MAJOR REVENUES AND EXPENDITURES**  
**FY 2009-2010**

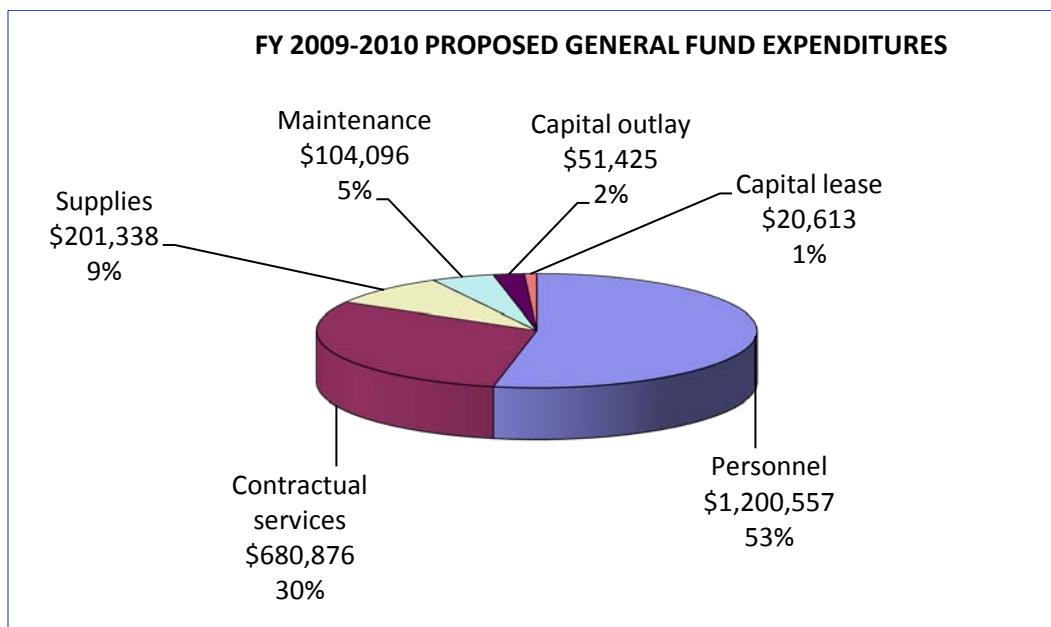
REVENUES/ EXPENDITURES/ OTHER FINANCING SOURCES AND USES	GENERAL FUND	SPECIAL REVENUE GRANT FUND	SPEC REV HOTEL MOTEL TAX FUND	OTHER SPEC REV FUNDS	DEBT SERVICE	TOTAL GOVERNMENTAL FUNDS		WATER AND SEWER OPERATING FUND	SOLID WASTE FUND	ECONOMIC DEVELOPMENT CORPORATION
						GOVERNMENTAL FUNDS	WATER AND SEWER OPERATING FUND			
<b>PRIMARY GOVERNMENT</b>										
Revenues by type:										
Property tax	590,200	-	-	-	-	621,000		1,211,200	-	-
Sales tax	722,000	-	-	-	-	-		722,000	-	238,000
Franchise taxes	347,000	-	-	20,000	-	-		347,000	-	-
Hotel/Motel taxes	-	71,100	-	-	-	-		20,000	-	-
Licenses, permits and fees	-	-	-	-	-	-		71,100	-	-
Charges for services	-	-	-	-	-	-		-	2,135,000	550,000
Capital improvement fees	-	165,000	-	-	-	-		-	58,000	-
Fines and Forfeitures	-	-	-	-	3,885	-		168,885	-	-
Penalties	-	-	-	1,000	365	8,000		-	36,000	-
Interest	-	1,500	-	-	-	-		10,865	12,000	-
Miscellaneous	-	35,000	-	23,100	-	-		35,000	1,500	2,750
Intergovernmental	-	-	-	-	-	-		23,100	-	-
Lease Purchase Proceeds	-	-	-	-	-	-		65,000	-	-
<b>Total Revenues</b>	<b>1,931,800</b>	<b>23,100</b>	<b>21,000</b>	<b>4,250</b>	<b>629,000</b>	<b>2,609,150</b>	<b>2,307,500</b>	<b>550,000</b>	<b>240,750</b>	
Other Financing Sources:										
Interfund transfers in	350,000	8,100	-	-	662,525	1,020,625	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>2,281,800</b>	<b>31,200</b>	<b>21,000</b>	<b>4,250</b>	<b>1,291,525</b>	<b>3,629,775</b>	<b>2,307,500</b>	<b>550,000</b>	<b>240,750</b>	
Expenditures by object:										
Personnel	1,200,557	29,817	-	-	-	1,230,374	618,153	-	66,784	-
Supplies	201,338	-	-	23,500	3,575	-	201,338	108,400	7,000	733,500
Contractual services	680,876	-	-	-	-	707,951	290,255	550,000	-	4,850
Maintenance	104,096	-	-	-	-	1,290,750	104,096	85,750	-	94,000
Debt Service	20,613	-	-	-	-	1,311,363	15,200	51,425	-	380,000
Capital outlay	51,425	-	-	-	-	224,000	-	-	1,341,758	550,000
<b>Total Expenditures</b>	<b>2,258,905</b>	<b>29,817</b>	<b>23,500</b>	<b>3,575</b>	<b>1,290,750</b>	<b>3,606,547</b>	<b>1,341,758</b>	<b>550,000</b>	<b>1,286,134</b>	
Other Financing Uses:										
Interfund transfers out	14,100	-	-	-	-	14,100	1,012,525	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>2,273,005</b>	<b>29,817</b>	<b>23,500</b>	<b>3,575</b>	<b>1,290,750</b>	<b>3,620,647</b>	<b>2,354,283</b>	<b>550,000</b>	<b>1,286,134</b>	
Net Total Revenues, Expenditures, Other Financing Sources Uses	8,795	1,383	(2,500)	675	775	9,128	(46,783)	-	-	(1,045,384)

## GENERAL FUND FY 2009-2010 PROPOSED SUMMARY CHARTS

In total, the General Fund FY 2009-2010 proposed revenues and transfers from other funds are \$2,281,800. This is a decrease of 6.91% below the prior fiscal year total General Fund budgeted revenues.

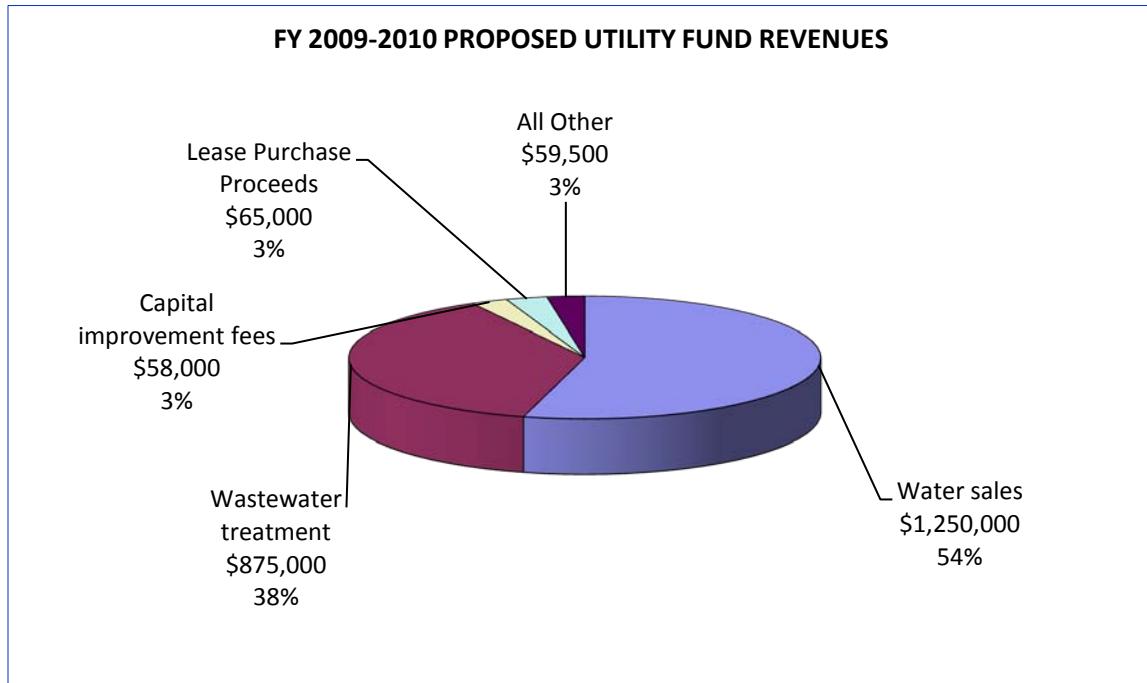


In total, the General Fund FY 2009-2010 proposed expenditures and transfers to other funds are \$2,258,905. This is a decrease of 7.51% below the prior fiscal year total General Fund budgeted expenditures.

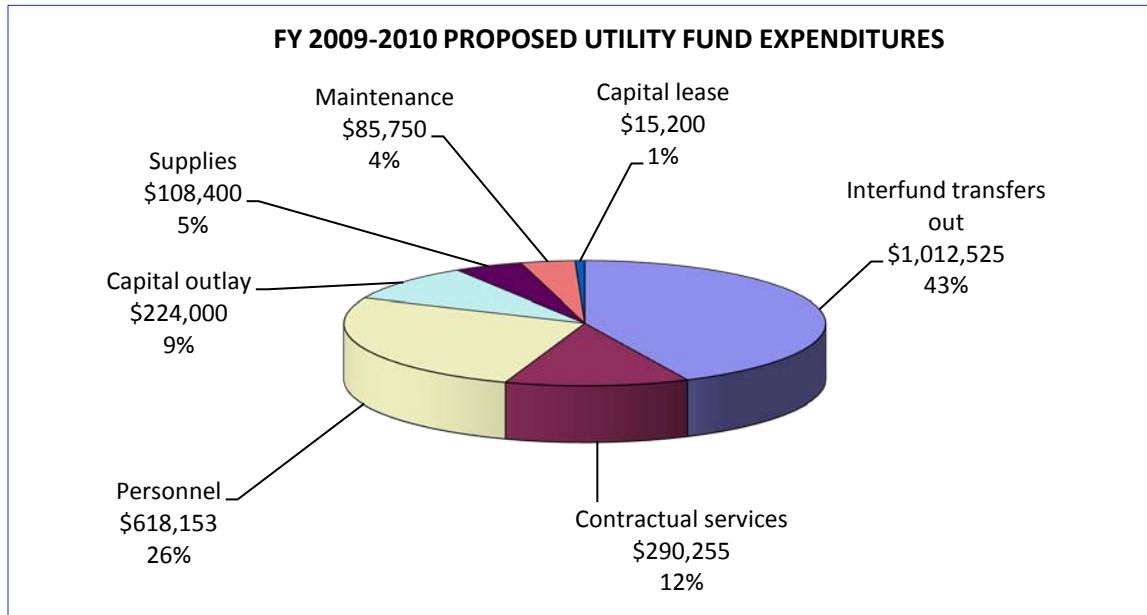


## UTILITY FUND FY 2009-2010 PROPOSED SUMMARY CHARTS

In total, the Utility Fund FY 2009-2010 proposed revenues are \$2,307,500. This is an increase of 10.61% above the prior fiscal year total Utility Fund budgeted revenues.



In total, the Utility Fund FY 2009-2010 proposed expenditures and interfund transfers are \$2,354,283. This is an increase of 27.94% above the prior fiscal year total Utility Fund budgeted expenditures.



**CITY OF JACKSBORO**  
**ANNUAL APPROPRIATED FUNDS**  
**CONSOLIDATED FUNDS SUMMARY (MODIFIED ACCRUAL BASIS)**  
**FY 2009-2010**

	GENERAL FUND										GENERAL DEBT SERVICE FUND													
	GENERAL FUND		GRANT FUND		SPECIAL REVENUE FUNDS		GENERAL DEBT SERVICE FUND		GENERAL FUND		GRANT FUND		SPECIAL REVENUE FUNDS		GENERAL DEBT SERVICE FUND		GENERAL FUND		GRANT FUND		SPECIAL REVENUE FUNDS		GENERAL DEBT SERVICE FUND	
	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010	ACTUAL 2007-08	ESTIMATE 2008-09	PROPOSED 2009-2010			
Revenues:																								
Property tax	293,498	305,150	590,200																					
Sales tax	1,140,405	1,066,450	722,000																					
Franchise taxes	341,314	360,183	347,000																					
Hotel/motel taxes																								
Licenses, permits and fees	95,473	84,600	70,100																					
Court fines	138,182	135,000	165,000																					
Charges for services																								
Capital improvement fees	-	-	-																					
Fines and forfeitures	-	-	-																					
Penalties	-	-	-																					
Rents																								
Interest	7,121	2,200	2,500																					
Donations	40,475	35,345	110,000																					
Miscellaneous	36,850	110,000	35,000																					
Intergovernmental	1,831	2,233	-																					
Subtotal Revenues	<u>2,098,423</u>	<u>2,101,161</u>	<u>1,931,800</u>	<u>173,075</u>	<u>217,868</u>	<u>23,100</u>	<u>217,868</u>	<u>23,100</u>	<u>23,100</u>	<u>22,395</u>	<u>20,700</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>3,863</u>	<u>4,396</u>	<u>4,250</u>	<u>4,250</u>	<u>1,292,375</u>	<u>1,022,000</u>	<u>1,291,525</u>			
Other Financing Sources:																								
Interfund transfers in																								
Lease proceeds	350,000	350,000	-																					
Total Revenues and Other Financing Sources	<u>2,448,423</u>	<u>2,451,161</u>	<u>2,281,800</u>	<u>181,675</u>	<u>225,567</u>	<u>31,200</u>	<u>22,395</u>	<u>20,700</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>3,863</u>	<u>4,396</u>	<u>4,250</u>	<u>4,250</u>	<u>1,292,375</u>	<u>1,022,000</u>	<u>1,291,525</u>			
Appropriations:																								
Personnel	1,417,372	1,192,567	1,200,557																					
Supplies	205,196	165,541	201,338																					
Contractual services	603,843	797,780	680,876																					
Maintenance	86,196	75,196	104,096																					
Community development	-	-	-																					
Business development	-	-	-																					
Debt service principal	19,443	16,353	17,330																					
Debt service interest	4,904	4,259	3,283																					
Capital outlay	88,460	117,578	51,425																					
Subtotal Appropriations	<u>2,425,414</u>	<u>2,369,274</u>	<u>2,258,905</u>	<u>211,502</u>	<u>210,702</u>	<u>29,817</u>	<u>13,063</u>	<u>42,408</u>	<u>23,500</u>	<u>3,705</u>	<u>1,459</u>	<u>3,575</u>	<u>1,233,448</u>	<u>1,176,380</u>	<u>1,290,750</u>									
Other Financing Uses:																								
Interfund transfers out																								
Total Appropriations	<u>2,434,132</u>	<u>2,385,933</u>	<u>2,273,005</u>	<u>211,502</u>	<u>210,702</u>	<u>29,817</u>	<u>13,063</u>	<u>42,408</u>	<u>23,500</u>	<u>3,705</u>	<u>1,459</u>	<u>3,575</u>	<u>1,233,448</u>	<u>1,176,380</u>	<u>1,290,750</u>									
Net Increase (Decrease) in Fund Balance	14,289	65,228	8,795	(29,828)	-	1,383	9,332	(21,708)	(2,500)	158	2,937	675	58,927	(154,380)	775									
Beginning Fund Balance	<u>290,651</u>	<u>304,941</u>	<u>370,169</u>	<u>378,564</u>	<u>382</u>	<u>382</u>	<u>1,765</u>	<u>1,765</u>	<u>382</u>	<u>27,168</u>	<u>27,326</u>	<u>27,168</u>	<u>27,326</u>	<u>30,263</u>	<u>30,938</u>	<u>30,263</u>	<u>30,938</u>	<u>275,466</u>	<u>275,466</u>	<u>121,086</u>	<u>121,086</u>	<u>121,086</u>		
Ending Fund Balance																								

**CITY OF JACKSBORO**  
**ANNUAL APPROPRIATED FUNDS**  
**CONSOLIDATED FUNDS SUMMARY (MODIFIED ACCRUAL BASIS)**  
**FY 2008-2009**

**COMPONENT UNIT**  
**PROPRIETARY FUNDS**

**CITY OF JACKSBORO  
GOVERNMENTAL FUNDS  
MAJOR REVENUE SOURCES  
ALL APPROPRIATED FUNDS**

ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
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**REVENUES**

40013	State sales tax	1,138,083	1,025,000	1,064,000	720,000
40001	Ad valorem taxes	277,175	290,000	295,650	580,000
40004	Franchise fees	238,814	235,000	238,850	235,000
40008	Municipal court fines	138,182	182,000	135,000	165,000
40017	Solid waste franchise fee	102,500	112,000	121,333	112,000
40005	License, permits & fees	53,996	35,000	62,900	50,000
40007	Miscellaneous	36,850	58,445	110,000	35,000
40301	Hotel/ Motel Taxes	19,682	15,000	20,000	20,000
40016	Recreation fees	35,016	20,000	16,000	15,000
40853	Grants - State of Texas Criminal Justice Division - School Resource Officer Program	13,000	14,000	14,000	15,000
40854	Grants - Jacksboro Independent School District participation - School Resource Officer Program	7,909	7,909	8,100	8,100
40002	Ad valorem taxes - delinquent	9,637	6,200	4,500	6,200
40003	Ad valorem taxes - penalty & interest	6,685	4,000	5,000	4,000
40015	Airport hangar rentals	3,900	3,600	4,100	3,600
40113	Sales tax - mixed beverage	2,322	1,500	2,450	2,000
40019	Animal fees	2,460	2,500	1,400	1,500
40009	Convenience center fee	3,275	-	-	-
40020	Swimming pool receipts	-	-	-	-
40023	Grants - tobacco compliance	-	-	-	-
40024	Training - state funds	1,317	1,317	-	-
40025	Royalties & commissions	102	75	-	-
40026	Tournaments	-	-	-	-
40030	Donations - parks	1	35,000	-	-
40031	Donations	40,000	-	35,000	-
40035	Grants - TPWD	-	-	-	-
40040	Donations - canine	475	-	345	-
40115	Airport ramp grant	-	-	1,629	-
40121	Airport fuel flowage fee	-	-	-	-
40150	FEMA grant	-	-	-	-
40155	Grants - Bulletproof vest	514	-	604	-
40158	BZA Fees	-	-	200	-
40158	P&Z Fees	-	-	-	-
40856	Grants - COPS Universal Hiring Program	-	-	-	-
40857	Grants - Homeland security	-	-	-	-
40859	Grants - Gang Resistance Education and Training (GREAT) Program	61,657	-	-	-
40861	NORTEX Recycling Grant	-	-	-	-
40863	Grants - COPS School Security Grant	59,955	-	166,250	-
40862	Grants - Jacksboro Independent School District participation - School Security Grant	30,437	-	29,518	-
<b>TOTAL REVENUES</b>		<b>2,283,941</b>	<b>2,048,545</b>	<b>2,336,830</b>	<b>1,972,400</b>

**OTHER FINANCING SOURCES**

Operating transfers-in	358,718	357,909	358,100	358,100
Bond sale proceeds	-	-	-	-
Interest	9,834	11,800	2,900	3,500
Lease purchase proceeds	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>368,552</b>	<b>369,709</b>	<b>361,000</b>	<b>361,600</b>

**TOTAL GOVERNMENTAL FUNDS**

<b>2,652,493</b>	<b>2,418,254</b>	<b>2,697,829</b>	<b>2,334,000</b>
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**COMPONENT UNIT - JACKSBORO ECONOMIC DEVELOPMENT CORPORATION**

State sales tax	383,074	340,000	340,000	238,000
Rents	-	-	-	-
Donations	-	-	-	-
Note proceeds	-	-	-	-
Miscellaneous	4,228	-	375,000	-
Interest	9,891	2,500	2,500	2,750
<b>TOTAL COMPONENT UNIT</b>	<b>397,193</b>	<b>342,500</b>	<b>717,500</b>	<b>240,750</b>

**CITY OF JACKSBORO  
PROPRIETARY FUNDS  
MAJOR REVENUE SOURCES  
ALL APPROPRIATED FUNDS**

	ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
<b>REVENUES</b>				
40201 Water revenue	1,094,041	1,075,000	1,175,000	1,250,000
40202 Sewer revenue	716,448	756,750	780,000	875,000
41511 Solid waste charges	-	530,000	488,500	550,000
40255 Capital improvement fees	57,092	58,000	57,000	58,000
40203 Penalties	38,183	36,000	39,017	36,000
40252 Water connections	9,900	10,000	8,500	10,000
40254 Miscellaneous	4,650	1,500	1,200	1,500
40211 Solid waste charges	492,157	-	-	-
<b>TOTAL PROPRIETARY FUNDS</b>	<b>2,412,471</b>	<b>2,467,250</b>	<b>2,549,218</b>	<b>2,780,500</b>



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## MAJOR REVENUE SOURCES

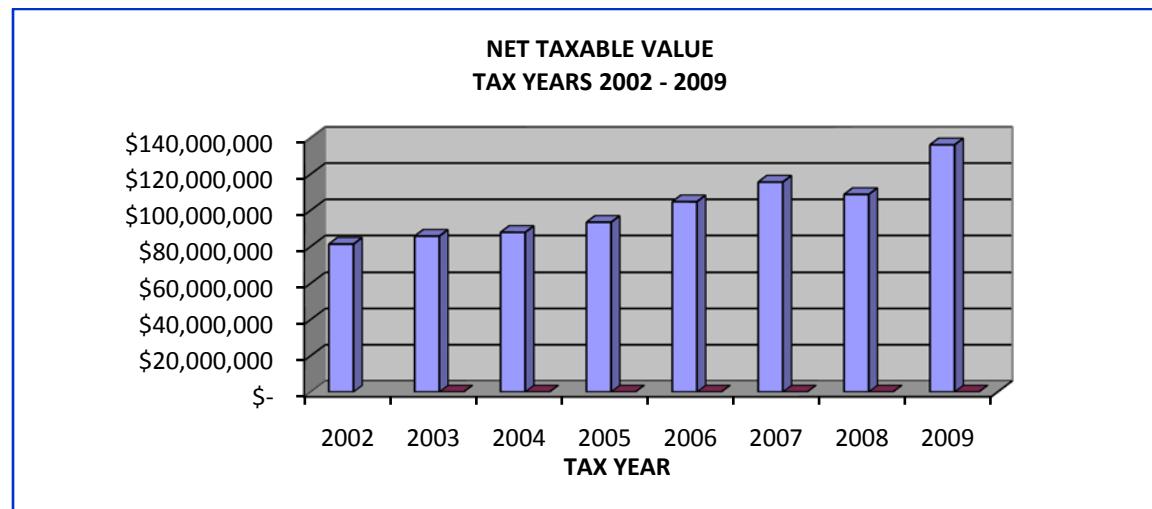
The major revenue sources for the City include ad valorem (property) taxes, sales tax, franchise taxes, water and sewer charges, fees and permits and fines and forfeitures. Each of these sources of revenue plays a vital role in determining the fiscal health of the City.

### Revenue Forecasting

Revenue forecasts are largely based on trend analysis, with an emphasis on current and expected future economic conditions with the national, state, and local economy. Any changes in law that might affect revenue streams must also be considered.

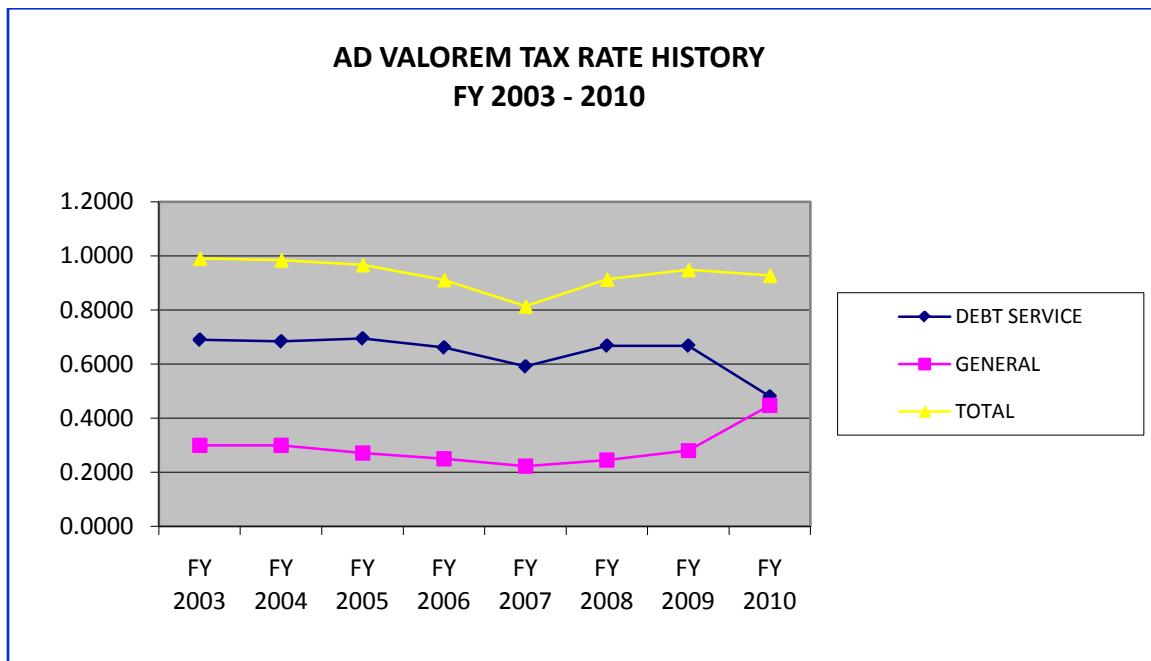
### Ad Valorem Taxes – Net Taxable Value

Ad valorem taxes attach an enforceable lien on all real, personal, and business property in the City of Jacksboro. The amounts of property taxes that the City expects to collect are based on the certified roll calculated by the Jack County Appraisal District, on behalf of the City. The 2009 net taxable value of \$136,235,960 is a 25.2% increase above the 2008 net taxable value of \$108,813,300.



## Ad Valorem Taxes – Proposed Tax Rate

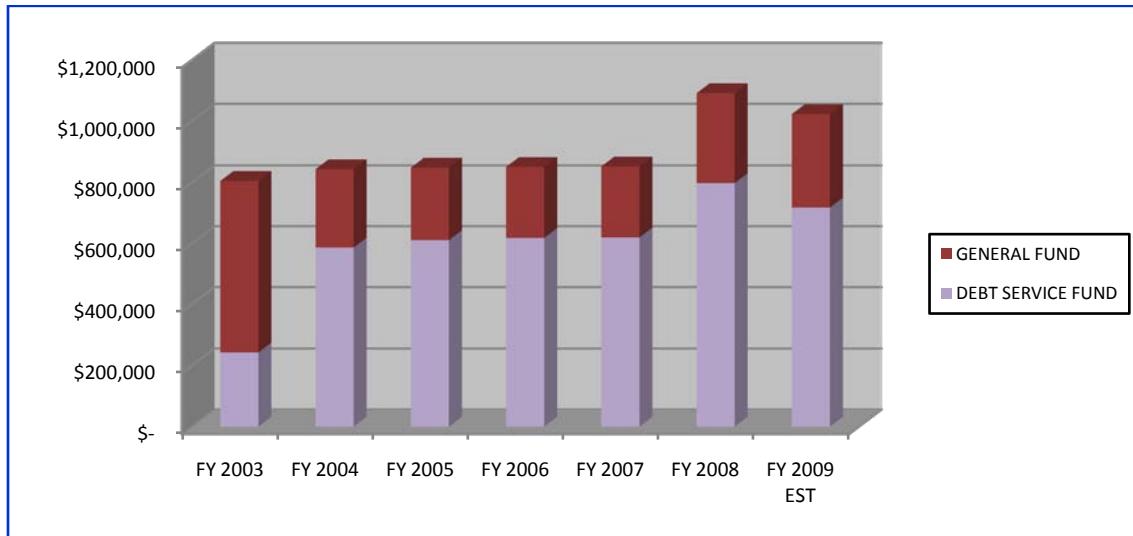
The proposed fiscal year (FY) 2009-2010 tax rate of \$0.92733 per \$100 valuation is a decrease when compared to the prior year's tax rate of \$0.948397. This rate is the sum of two components, the maintenance and operations (M&O) rate of 0.44753 (a 59.7% increase over the prior year M&O rate), plus the interest and sinking (I&S) rate of 0.4798. These combine to equal the overall tax rate.



The FY 2009-2010 proposed tax rate of 0.92733 is a decrease when compared to the prior year's tax rate of 0.948397.

## Ad Valorem Taxes - Collections

For the 2009-2010 operating year, the property tax levy will amount to approximately \$1,200,189, a 22.42% increase above the 2008-2009 tax levy amount of \$1,031,982.

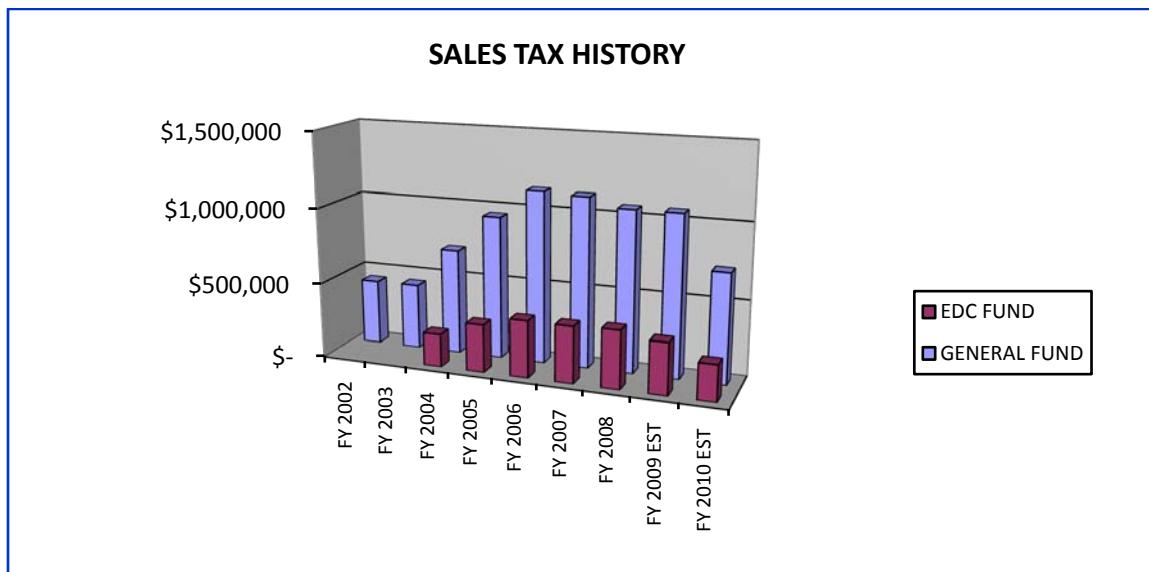


## SALES TAX

Sales tax collections are based on economic activity and vary with changes in the local economy.

Estimated FY 2008-2009 revenue (in the General Fund) of \$1,064,000 reflects the decline in estimated sales tax revenues due to the occurrence starting in late FY '06-07 of the relocation of the reported primary place of business for an industrial business still operating in the community and more recently the downturn in the economy. Given the volatile nature of sales tax revenues, FY 2009-2010 general fund sales tax revenue is conservatively estimated at 67.7% of the current year estimate of \$1,064,000, or \$720,000.

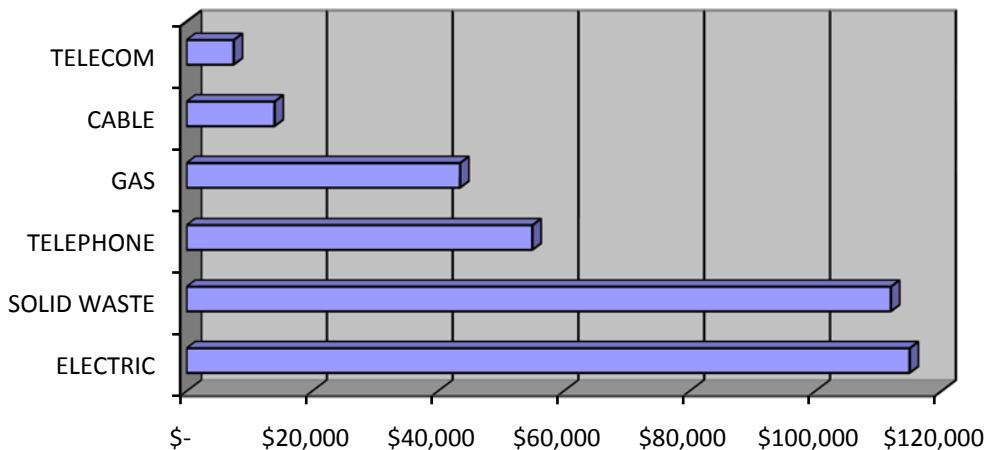
The local sales tax rate is 8.25%. Businesses within the city limits collect the tax and remit the tax to the State Comptroller. Of the 8.25%, 6.25% is retained by the State of Texas. The remainder of the sales tax collected by the State is disbursed between the City 1.5% and Economic Development Corporation 0.5%.



## FRANCHISE FEES

The City of Jacksboro receives franchise fee payments for the use of its streets and right-of-ways. Companies involved in sanitation, telecommunications, and utilities must pay the City for the use of its streets and right-of-ways. Franchise fees are a significant source of income for the City, amounting to an estimated \$347,000 for the 2009-2010 fiscal year. This represents no expected increase from the estimated FY 2008-2009 collections.

**FY 2009-2010 ESTIMATED FRANCHISE FEES**

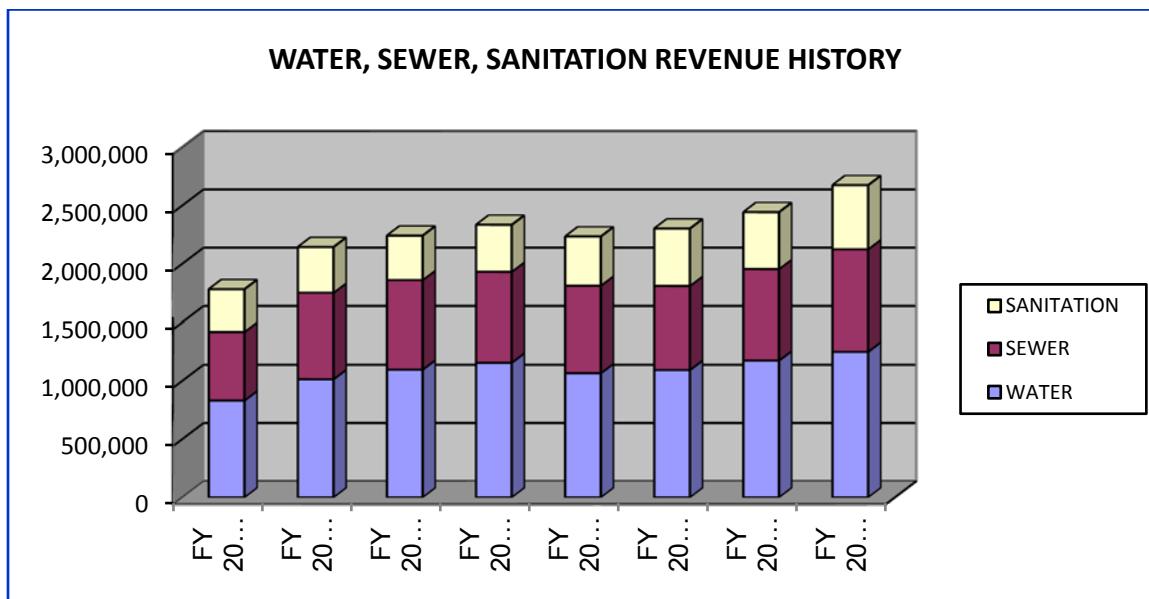


## OTHER GOVERNMENTAL FUND REVENUE SOURCES

The City has many other smaller ways in which it collects revenue. Two larger categories are fines and forfeits, and licenses, permits and fees. Fines and forfeitures include municipal court fines and are expected to bring in \$165,000. Estimated licenses, permits and fees of \$70,100, include recreation fees, building permits, airport hangar rentals, recreation fees, animal fees and royalties and commissions.

## ENTERPRISE FUND REVENUES

The City's Water and Sewer Fund is a proprietary fund that is set up to run much like that of a private business; to recover operating, debt and capital costs from user charges. There are three main revenue sources including water, sewer and solid waste charges. During FY 2008-2009 the City completed a Utility Rate Study which resulted in an adjustment to water and sewer rates in January 2009. In the upcoming fiscal year the rate study will be updated to provide better data for the current economic climate. Water revenue projections are a challenge to estimate due to water usage is closely associated with weather conditions at the time of usage.



## **GENERAL FUND**

The General Fund budget supports functions and activities that are traditionally provided by local government. These include police and fire protection, parks and recreations, street maintenance and repair, and general administration. Revenues to finance these programs are derived principally from ad valorem taxes, local sales taxes and transfers from the City's proprietary fund. Other sources of revenue include gross receipts and fees, building permit fees and municipal court fines.

**CITY OF JACKSBORO  
GENERAL FUND  
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND  
CHANGES IN FUND BALANCE**

ACTUAL 2007-2008	REVISED BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
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**REVENUES**

<b>Taxes:</b>				
40001 Ad valorem taxes	277,175	290,000	295,650	580,000
40002 Ad valorem taxes - delinquent	9,637	6,200	4,500	6,200
40003 Ad valorem taxes - penalty & interest	6,685	4,000	5,000	4,000
40004 Franchise fees	238,814	235,000	238,850	235,000
40013 State sales tax	1,138,083	1,025,000	1,064,000	720,000
40017 Solid waste franchise fee	102,500	112,000	121,333	112,000
40113 Sales tax - mixed beverage	2,322	1,500	2,450	2,000
<b>Total taxes</b>	<b>1,775,216</b>	<b>1,673,700</b>	<b>1,731,783</b>	<b>1,659,200</b>
<b>Licenses, Permits &amp; Fees:</b>				
40005 License, permits & fees	53,996	35,000	62,900	50,000
40015 Airport hangar rentals	3,900	3,600	4,100	3,600
40016 Recreation fees	35,016	20,000	16,000	15,000
40019 Animal fees	2,460	2,500	1,400	1,500
40020 Swimming pool receipts	-	-	-	-
40025 Royalties & commissions	102	75	-	-
40158 Board of zoning adjustment fees	-	-	200	-
40159 Planning and zoning fees	-	-	-	-
<b>Total Licenses, Permits &amp; Fees</b>	<b>95,473</b>	<b>61,175</b>	<b>84,600</b>	<b>70,100</b>
<b>Charges for Services:</b>				
40009 Convenience center fee	3,275	-	-	-
<b>Fines &amp; Forfeitures:</b>				
40008 Municipal court fines	138,182	182,000	135,000	165,000
<b>Grants/ Intergovernmental:</b>				
40023 Grants - tobacco compliance	-	-	-	-
40024 Training - state funds	1,317	1,317	-	-
40035 Grants - TPWD	-	-	-	-
40150 Grants - FEMA	-	-	-	-
40155 Grants - bulletproof vest	514	-	604	-
40115 Grants - airport ramp	-	-	1,629	-
<b>Total Grants/ Intergovernmental:</b>	<b>1,831</b>	<b>1,317</b>	<b>2,233</b>	<b>-</b>
<b>Miscellaneous:</b>				
40007 Miscellaneous	36,850	58,445	110,000	35,000
40018 Interest	7,121	10,000	2,200	2,500
40030 Donations - parks	-	-	-	-
40031 Donations	40,000	35,000	35,000	-
40040 Canine Donations	475	-	345	-
40121 Fuel flowage fee - airport	-	-	-	-
40800 Lease purchase proceeds	-	-	-	-
<b>Total Miscellaneous:</b>	<b>84,445</b>	<b>103,445</b>	<b>147,545</b>	<b>37,500</b>
<b>TOTAL REVENUES</b>	<b>2,098,423</b>	<b>2,021,637</b>	<b>2,101,161</b>	<b>1,931,800</b>

**EXPENDITURES**

<b>Administrative Services:</b>				
5010 City Council	31,869	30,305	32,390	33,700
5011 Administration	143,956	167,074	187,404	143,443
5012 City Secretary	75,112	84,996	78,104	84,068
5014 Human Resources	173,961	136,548	133,804	129,000
5016 Legal	50,245	87,000	180,000	32,000
<b>Total Administrative Services</b>	<b>475,142</b>	<b>505,923</b>	<b>611,702</b>	<b>422,211</b>
<b>Financial Services:</b>				
5013 Municipal Court	101,457	111,926	104,964	114,270
5015 Finance	147,191	134,717	139,393	160,846

<b>Total Financial Services</b>	248,647	246,643	244,357	275,116
<b>Emergency Services:</b>				
5214 Police Administration	165,603	164,330	137,796	146,822
5215 Police Patrol	406,711	365,126	363,529	372,310
5218 Telecommunications	150,294	116,000	116,000	116,000
5216 Animal Control	56,096	65,566	52,679	52,538
5217 Fire Administration	58,227	59,863	58,634	71,049
5223 Fire Operations	134,303	126,040	127,662	124,193
5225 Emergency Management	-	4,033	4,033	-
<b>Total Emergency Services</b>	<b>971,235</b>	<b>896,925</b>	<b>856,300</b>	<b>882,912</b>
<b>Municipal Services:</b>				
5319 Streets	228,829	220,141	236,113	235,065
5320 Garage	131,787	170,200	108,196	144,700
5321 Airport	7,730	14,550	18,550	15,000
<b>Total Municipal Services</b>	<b>368,346</b>	<b>404,891</b>	<b>362,859</b>	<b>394,765</b>
<b>Parks &amp; Recreation:</b>				
5421 Parks Administration	61,645	66,222	60,560	63,679
5422 Recreation	79,376	81,219	62,613	57,472
5425 Swimming Pool	3,165	29,100	600	600
5426 Parks Maintenance	157,520	122,401	117,908	92,231
<b>Total Parks &amp; Recreation</b>	<b>301,706</b>	<b>298,942</b>	<b>241,681</b>	<b>213,982</b>
<b>Development Services:</b>				
5110 Building Inspections	60,337	53,750	52,375	69,920
<b>TOTAL EXPENDITURES</b>	<b>2,425,414</b>	<b>2,407,074</b>	<b>2,369,274</b>	<b>2,258,905</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(326,991)</b>	<b>(385,437)</b>	<b>(268,113)</b>	<b>(327,105)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	350,000	350,000	350,000	350,000
Operating transfers out	(8,718)	(16,750)	(16,659)	(14,100)
Net other financing sources (uses)	341,282	333,250	333,341	335,900
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>14,290</b>	<b>(52,187)</b>	<b>65,228</b>	<b>8,795</b>
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>	<b>290,651</b>	<b>304,941</b>	<b>304,941</b>	<b>370,169</b>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>	<b>304,941</b>	<b>252,754</b>	<b>370,169</b>	<b>378,964</b>
<b>DAY OF OPERATIONS IN FUND BALANCE</b>	<b>46</b>	<b>38</b>	<b>57</b>	<b>61</b>



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Mayor and Council – 5010

**PROGRAM DESCRIPTION**

The City Council is the policy-making body of the City of Jacksboro. It represents the citizens of Jacksboro by enacting legislation, establishing policies and adopting the Annual Program of Services. The mission of the Council is *“a high quality community enjoying natural beauty and resources with a rich history and progressive outlook”*.

**MAJOR DEPARTMENT GOALS**

1. Encourage business growth and development by assisting the Economic Development Corporation and Chamber of Commerce.
2. Provide direction regarding the comprehensive (Master) plan.
3. Develop a beautification plan to improve community aesthetics.

**MAJOR DEPARTMENT GOALS**

1. Establish a strategic plan for the City.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Mayor and Council – 5010

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Council Directed Programs	6	6	6	6
City Council Meetings Attended	33	31	33	30

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Council Legislation Enacted	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 4,250	\$ 4,200	\$ 4,200	\$ 4,200
Supplies	629	250	44	750
Contractual Services	26,622	23,605	25,034	26,500
Maintenance	368	2,250	3,112	2,250
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	-	-	-	-
 Total Expenditures	 \$ 31,869	 \$ 30,305	 \$ 32,390	 \$ 33,700



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Administration – 5011

**PROGRAM DESCRIPTION**

The Administration Division is responsible for the management of city operations and serves as the liaison between the policy making and administrative branches of municipal government. The department provides support to the City Council, Planning and Zoning Commission, Board of Zoning Adjustments, Jacksboro Economic Development Corporation, Keep Jacksboro Beautiful Board and the Chamber of Commerce. Additional responsibilities include maintain effective intergovernmental relations, ensuring compliance with all local ordinances, State and Federal regulations and developing strategic plans to maintain continuity in operations and delivery of services.

**MAJOR DEPARTMENT GOALS**

1. Ensure the delivery of quality services to citizens through effective management and efficient administration.
2. Maintain fiscal accountability in all financial transactions, management or treasury operations and regulatory compliance with the investment of public funds.
3. Assist the City Council in establishing a long-range strategic plan for the future development of the community.

**MAJOR DEPARTMENT GOALS**

1. Coordinate the implementation of the City Council goals and objective with all city departments.
2. Implement policies established by City Council in designated timeframe.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Administration – 5011

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
City Council Meetings	33	31	33	30
Citizen Calls	850	1000	975	1000
Citizen Visits	310	300	280	300
City Meetings Attended	60	60	60	60
Community Events Attended	13	15	15	15

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Customer Responses / 24 Hours	95%	95%	95%	95%
Percent of Council Responses / 24 Hours	95%	95%	95%	95%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 98,137	\$ 99,219	\$ 102,622	\$ 100,648
Supplies	3,100	2,000	6,300	2,200
Contractual Services	38,072	32,211	46,778	35,845
Maintenance	1,769	2,750	5,500	2,750
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	2,879	29,822	29,872	2,000
<b>Total Expenditures</b>	<b>\$ 143,956</b>	<b>\$ 166,002</b>	<b>\$ 191,072</b>	<b>\$ 143,443</b>

**MAJOR BUDGET CHANGES:**

- FY 2008-2009:
  - Funding for City Secretary position moved to City Secretary Division.
  - City Manager position filled.
- FY 2005-2006:
  - Funding for City Manager resignation agreement (\$64,000) approved as a budget amendment in September 2006.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** City Secretary – 5012

**PROGRAM DESCRIPTION**

The City Secretary Division conducts general and special elections in compliance with the Texas Election Code, facilitates city council meetings and work sessions by producing minutes of the proceedings and provides other support as needed during the meetings. This division also supervises the preparation of ordinances, resolutions and proclamations and updates annually the City of Jacksboro Code of Ordinances.

**MAJOR DEPARTMENT GOALS**

1. Conduct general and special elections in compliance with the Texas Election Code.
2. Record, preserve and maintain custodial authority of the official records and legislative acts of the city council.
3. Timely posting of complete agenda information and accurate recording of city council meetings.

**MAJOR DEPARTMENT GOALS**

1. Prepare and produce city council minutes accurately and in a timely manner.
2. Prepare proclamations, ordinances and resolutions as needed.
3. Review and revise city ordinances as necessary.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** City Secretary – 5012

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
City Council Meetings	33	31	33	30
City Council Work Sessions	2	2	2	2
City Elections	1	1	1	1
Proclamations, Ordinances and Resolutions	52	50	40	50
Legal Notices Published	25	25	28	25
Training Sessions for Election Workers	1	1	1	1

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Ordinance Codified	100%	100%	100%	100%
Percent of Minutes Completed in Three Day	100%	100%	100%	100%
Percent of Legal Publications	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 54,018	\$ 60,636	\$ 60,860	\$ 62,368
Supplies	3,617	2,400	2,300	2,750
Contractual Services	17,142	21,710	14,669	17,900
Maintenance	-	-	25	100
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	334	250	250	950
<b>Total Expenditures</b>	<b>\$ 75,112</b>	<b>\$ 84,996</b>	<b>\$ 78,104</b>	<b>\$ 84,068</b>

**MAJOR BUDGET CHANGES:**

- FY 2006-2007:
  - Funding for City Secretary position moved here from the Administration budget.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Human Resources – 5014

**PROGRAM DESCRIPTION**

The Human Resources Division provides the organization with advice, support and recommendations to effectively utilize and manage the city employee workforce and human resources. The division's strategic role is to provide recommendations on long term human resources management and operational services to include selection and placement, classification, salary and benefit administration, training and development and employee relations assistance.

**MAJOR DEPARTMENT GOALS**

1. Attract and retain qualified individuals through a competitive compensation and benefits package.
2. Develop, update and administer competitive, responsive and cost-effective employee benefits program.
3. Develop, update and administer a classification and compensation plan for employees.
4. Provide a strong program that ensures equal opportunity employment and legal compliance and enhances diversity in the organization.

**MAJOR DEPARTMENT GOALS**

1. Revise and adopt the City of Jacksboro Personnel Policies and Procedures Manual.
2. Update, maintain and implement an effective position description/classification program.
3. Study and provide recommendations for a market-competitive compensation program, administer benefit programs, respond to employee benefit questions and study and provide recommendations on new and/or enhanced benefit programs.
4. Enhance employee involvement by providing recognition programs and assisting supervisors with employee relations and personnel issues.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Human Resources – 5014

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Applications / Resumes Processed	65	60	75	60
Positions Filled	14	5	8	5
Employee Relations Issues	20	20	15	20
Benefit Inquiries	25	30	45	30
Benefit Programs Administered	5	5	5	5

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Positions Filled / 60 Days	30%	50%	75%	50%
Percent of Positions Filled / 90 Days	90%	90%	95%	90%
Percent of Benefit Questions Addressed Within 24 Hours	100%	100%	100%	100%

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Positions Filled / 60 Days	30%	50%	75%	50%
Percent of Positions Filled / 90 Days	90%	90%	95%	90%
Percent of Benefit Questions Addressed Within 24 Hours	100%	100%	100%	100%

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Salaries for administration of the Human Resources Division are now accounted for in the Finance Division.
- FY 2007-2008:
  - Director of Administrative Services position eliminated July 2008.
  - Human Resources duties are now being performed by the Finance Division.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Legal – 5016

**PROGRAM DESCRIPTION**

The Legal Division provides the city attorney's office with accurate legal information to provide quality legal representation to the city council, boards and city staff. The division also drafts various legal instruments for the city attorney to review and contracts with other legal consultants as deemed necessary.

**MAJOR DEPARTMENT GOALS**

1. Provide quality legal services and representation efficiently in all matters affecting the city in a manner that helps to achieve the city council's goals and objectives.
2. Provides the best possible legal instruments for city projects within the time available for document preparation or review.
3. Provides the most effective legal representation possible in litigation-related activities involving the city while meeting all imposed deadlines.
4. Provides the best possible legal advice to the city officials and staff, within the time available for response.

**MAJOR DEPARTMENT GOALS**

1. Maintain all city legal documents.
2. Chart costs of legal resources and use outside counsel as needed.
3. Work with code enforcement to aggressively pursue compliance with applicable ordinances.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Administration Services

**DIVISION:** Legal – 5016

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Contracts and Agreements	10	15	12	15
Legal Assistance	75	75	75	75
Ordinances Prepared / Revised	2	5	3	5
Requests for Legal Services	15	20	16	20
Correspondence Prepared	40	50	55	50

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Legal Services with Response Time	85%	90%	90%	90%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Contractual Services	50,245	87,000	180,000	32,000
Maintenance	-	-	-	-
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 50,245</b>	<b>\$ 87,000</b>	<b>\$ 180,000</b>	<b>\$ 32,000</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Anticipated less than previous year due to approval of the IESI landfill.
- FY 2008-2009:
  - Increased legal expenses due to anticipated expenditures for pending hearing related to the IESI landfill.
- FY 2007-2008:
  - Anticipated less than previous year.
- FY 2006-2007:
  - Anticipated less than previous year.
- FY 2005-2006:
  - Contractual Services - \$160,000, increased legal expenses due to a pending lawsuit appeal (property condemnation) and other legal support.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Financial Services

**DIVISION:** Municipal Court – 5013

**PROGRAM DESCRIPTION**

The Municipal Court Division handles the judicial processing of Class C Misdemeanors that originate from the traffic citations, citizen complaints, code violations and misdemeanor arrests. The Court also prepares dockets, schedules trials, processes juries, records and collects court payments and issues warrant for Failure to Appear and for Non-payment of fines. The Court prepares and provides reports of statistical information and court costs payments to state agencies.

**MAJOR DEPARTMENT GOALS**

1. Provide efficient and courteous service to all that are required to appear before the court.
2. Set proper fines and penalties that are commensurate with the offense.

**MAJOR DEPARTMENT GOALS**

1. Increase records management efficiency.
2. Implement new online bill pay system for citizens.
3. Create Judicial Policy and Procedures Manual.
4. Refine Juvenile Community Service Program and coordinate with County JP's Office, Juvenile Probation Office and County Juvenile Board on Teen Court.
5. Determine a more effective way to execute local Failure to Appear Warrants (Bench Warrants).

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Financial Services

**DIVISION:** Municipal Court – 5013

<b>Workload Measures</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Estimate</b>	<b>2009-2010 Proposed</b>
Number of New Cases Filed	1350	1500	1250	1300
Number of Warrants Issued	562	450	550	600
Number of Completed Cases	904	1500	893	950
Number of Warrants Cleared	240	350	387	400

<b>Productivity Measures</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Estimate</b>	<b>2009-2010 Proposed</b>
Percent of Cases Cleared	75%	80%	75%	80%
Percent of Warrants Cleared	60%	70%	65%	70%

<b>Expenditures Summary</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Estimate</b>	<b>2009-2010 Proposed</b>
Personnel	\$ 42,194	\$ 42,726	\$ 47,720	\$ 43,784
Supplies	961	800	903	1,000
Contractual Services	56,849	67,450	54,491	67,986
Maintenance	155	200	-	-
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	1,297	750	1,850	1,500
<b>Total Expenditures</b>	<b>\$ 101,457</b>	<b>\$ 111,926</b>	<b>\$ 104,964</b>	<b>\$ 114,270</b>

**MAJOR BUDGET CHANGES:**

- FY 2002-2007:
  - Municipal Court Coordinator position added.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Financial Services

**DIVISION:** Finance Administration – 5015

**PROGRAM DESCRIPTION**

The Finance Administration Division is responsible for the management of all financial operations of the City. Functional areas include accounting, budget, customer service, information services, municipal court, purchasing, tax and treasury. The division also develops long range financial plans and policies and procedures related to fiscal operations.

**MAJOR DEPARTMENT GOALS**

1. Insure the City's assets by maximizing available resources, minimizing costs and protecting cash principle.
2. Ensure the City's financial accountability and responsible for use of resources.
3. Ensure that the City's financial system produces financial information that is reliable and usable in managing the City's assets in the most effective manner.
4. Plan for the City's future financial growth.

**MAJOR DEPARTMENT GOALS**

1. Respond to external requests for information within time frame requested.
2. Complete Comprehensive Annual Financial Report by January 31<sup>st</sup> of each year.
3. Submit Comprehensive Annual Financial Report to the GFOA Certificate of Achievement Award Program.
4. Submit Annual Program of Services to the GFOA Distinguished Budget Award Program.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Financial Services

**DIVISION:** Finance Administration – 5015

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting Award	1	1	1	1
Receive GFOA Distinguished Budget Award	1	1	1	1

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Special Projects Initiated / Completed	100%	100%	100%	100%
Percent of Requests for Information Responded	100%	100%	100%	100%
Percent of Management Reports Completed Timely	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 47,466	\$ 48,214	\$ 49,374	\$ 65,146
Supplies	3,068	1,050	3,996	1,750
Contractual Services	89,364	83,503	83,450	90,100
Maintenance	-	-	50	200
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	7,293	1,500	2,523	3,650
<b>Total Expenditures</b>	<b>\$ 147,191</b>	<b>\$ 134,267</b>	<b>\$ 139,393</b>	<b>\$ 160,846</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Personnel expenses increased for added duties related to human resources administration and website maintenance.
- FY 2008-2009:
  - Increase in capital outlay for purchase of new furniture for finance office.
- FY 2007-2008:
  - Added: \$66,500 in contractual services for Interim Finance Director
  - Added: \$2,500 in continuing professional education for Finance Manager.
  - Increase in capital outlay for purchase of new computer software for Purchase Orders and Project Accounting.
- FY 2006-2007:
  - Finance Manager Position filed mid-year.
  - Budget amendment - \$45,000 transferred from Personnel to Contractual Services for Financial Consulting (Interim Finance Director).



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Administration – 5214

**PROGRAM DESCRIPTION**

The Police Administration division has primary responsibility for maintaining records and operations and supervision of other department divisions. The Division also performs the Emergency Management Functions for the City.

**MAJOR DEPARTMENT GOALS**

1. Provide increased community protection and crime prevention to the community.
2. Provide a plan for emergency management response.

**MAJOR DEPARTMENT GOALS**

1. Establish neighborhood watch programs.
2. Complete the Emergency Management Basic Plan for all annexes.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Administration – 5214

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Administrative Calls	520	550	540	550
Reports Prepared	490	520	410	550
Programs Initiated (Community Relations)	15	20	10	15

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Responses Within 24 Hours	96%	97%	95%	95%
Percent of Time Spent on Crime Analysis	26%	30%	24%	30%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 121,795	\$ 119,813	\$ 102,662	\$ 92,527
Supplies	2,699	2,300	2,935	2,300
Contractual Services	37,706	40,517	29,999	51,095
Maintenance	1,403	1,700	2,200	900
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	2,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 165,603</b>	<b>\$ 164,330</b>	<b>\$ 137,796</b>	<b>\$ 146,822</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Added expenses related to the Police Department moving into their new facility. An increase in utilities has been anticipated in the new budget.
- FY 2008-2009:
  - Reduction in Personnel expenses due to hiring of new Chief of Police.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Patrol – 5215

**PROGRAM DESCRIPTION**

The Police Patrol Division comprise the largest number of sworn personnel within the department and has primary public safety responsibility for the delivery of routine, essential and emergency police services to the community. Patrol division personnel effectively and efficiently respond to calls for service, respond to community needs, arrest offenders, promote vehicular safety and work proactively to reduce both the fear and frequency of reported crimes.

**MAJOR DEPARTMENT GOALS**

1. Establish neighborhood watch programs.
2. Aggressive enforcement of hazardous code violations.
3. Emphasize community oriented policing by assigning officer to community activities.
4. Maximize K-9 efforts in drug transportation detection by utilizing diversified shift schedules and assigning an additional officer.
5. Increased police presence on the school campuses and interaction between school staff, students and School Resource Officer.

**MAJOR DEPARTMENT GOALS**

1. Develop more trusting partnerships with citizens groups to identify and resolve neighborhood concerns.
2. Provide an effective and efficient nuisance abatement investigation process.
3. Provide a safe and clean city through enforcement of codes.
4. Provide a safe and drug free learning environment on school campuses.
5. Provide a more visible police presence on the street.
6. Develop a strategic plan to combat drug trafficking in the city.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Patrol – 5215

Workload Measures	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Budget	Estimate	Proposed
Case Investigation	415	435	420	435
Calls for Service	4300	4600	4325	4600
Traffic Accidents	58	50	52	50
Offense Reports	475	490	440	490
Incident Reports	580	595	575	595
Traffic Contacts	460	400	380	400
K-9 Searches	0	0	0	0
Crime Prevention Presentations	16	17	15	15
Code Enforcement Cases	280	325	300	325
School Resource Contacts	7300	7250	7200	7200

Productivity Measures	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Budget	Estimate	Proposed
Average Response Time (Minutes)	1.25	1.25	1.25	1.25
Percent of Offenses Cleared	58%	60%	50	60
Code Enforcement Complaints	485	380	375	380
Percent of Citizen Complaints Responded to Within 24 Hours	100%	100%	100%	100%
Percent of On-View Arrests	70%	70%	70%	70%
Percent of Warrant Arrest	30%	30%	30%	30%
Percent of City with Neighborhood Watch Areas	10%	15%	10%	15%
Percent of Narcotics Investigations Resulting in Seizures	30%	30%	25	30%

Expenditures Summary	2007-2008	2008-2009	2008-2009	2009-2010
	Actual	Budget	Estimate	Proposed
Personnel	\$ 385,302	\$ 346,414	\$ 346,047	\$ 353,485
Supplies	3,733	6,477	6,950	8,600
Contractual Services	8,772	9,405	10,632	8,000
Maintenance	290	400	400	400
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Transfer to Grant Fund	8,718	8,000	7,909	8,100
Capital Outlay	8,615	2,430	1,500	1,825
Total Expenditures	\$ 415,429	\$ 373,126	\$ 373,438	\$ 380,410

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Patrol – 5215

**MAJOR BUDGET CHANGES:**

- FY 2006-2007:
  - Budget amendments:
    - \$54,700 for purchase of two patrol vehicles.
    - \$3,300 for replacement of in car video cameras.
- FY 2005-2006:
  - Personnel - \$32,517 moved to Grant Special Revenue Fund for COPS Universal Hiring Program (UHP) and School Resource Officer (SRO) grants.
  - Transfers to Grant Fund – COPS and SRO grants local match.
  - Budget amendments:
    - Personnel - \$55,000, overtime to fill vacant positions.



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**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Communications – 5218

**PROGRAM DESCRIPTION**

The Communications Division is the direct link between the citizens of Jacksboro and police personnel. The dispatchers assist the officers with field inquiries by searching databases on NCIC/TCIC and TLETS.

**MAJOR DEPARTMENT GOALS**

1. Continue providing 24-hour dispatch services.
2. Support patrol through effective communication and feedback.
3. Improve customer service through COPS program.
4. Support Homeland Security efforts for the department.

**MAJOR DEPARTMENT GOALS**

1. Update training of dispatch personnel.
2. Maintain interoperability communications with other city departments and agencies.
3. Monitor local weather radar and environmental conditions through software and internet services.
4. Monitor department facility through closed circuit television cameras.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Police Communications – 5218

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Articles Entered into NCIC/TCIC	35	40	30	NA
Warrants Entered into NCIC/TCIC	9	13	9.75	NA
Incoming Phone Calls	8500	90000	67500	NA
Emergency Phone Calls Received	1650	1700	1275	NA
TLETS Inquiries	12100	11500	8625	NA
TLETS Inquiries / Other Department	10	10	7.5	NA
Confirmed Warrants	240	260	195	NA

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Average Response Time (Minutes) - Non-Emergency Calls	2.05	2.00	2.00	NA
Percent of Calls Requesting Information	60%	60%	60%	NA

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 145,100	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Contractual Services	4,845	116,000	116,000	116,000
Maintenance	-	-	-	-
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	350	-	-	-
<b>Total Expenditures</b>	<b>\$ 150,294</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>	<b>\$ 116,000</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - \$116,000 included in Contractual Services to pay Jack County for 12-months of dispatch services.
- FY 2008-2009:
  - \$116,000 included in Contractual Services to pay Jack County for 12-months of dispatch services.
- FY 2007-2008:
  - Entered into contractual agreement with Jack County for dispatch services to be provided by the Jack County Sheriff's Office beginning August 27, 2008.
- FY 2005-2006 budget amendments 09/26/2006:
  - Personnel - \$25,000 overtime required to fill vacant positions.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Animal Control – 5216

**PROGRAM DESCRIPTION**

The Animal Control Division is responsible for the enforcement of the animal control ordinances, the registration of animals, the investigation and resolution of possible rabies exposure cases, and for providing temporary care and housing of stray and unwanted animals.

**MAJOR DEPARTMENT GOALS**

1. Apprehend and dispose of animals in the most effective and humane way possible.
2. Provide and effective and efficient animal nuisance investigation process.
3. Respond to requests or service in a professional and courteous manner.
4. Provide the means whereby residents can register their animals.

**MAJOR DEPARTMENT GOALS**

1. Train in new methods of animal apprehension.
2. Decrease time frame between nuisance complaint and nuisance resolution.
3. Increase the public's perception of animal control.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Animal Control – 5216

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Calls for Service	1300	1400	1450	1400
Animals Impounded	292	340	325	300
Number of Quarantined Animals	2	2	10	2
Number of Traps Set	360	400	375	400
Animal Euthanized	110	160	150	160
Animals Returned to Owner	9	110	100	110
Citations Issued	60	65	40	50
Warnings Issued	120	140	120	120
Animals to Rescue Groups	0	50	50	50

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Average Response Time (Minutes) - Non-Emergency Calls	70%	75%	75%	75%
Percent of Calls Requesting Information	96%	97%	95%	95%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 39,996	\$ 36,446	\$ 39,823	\$ 40,438
Supplies	900	1,750	3,079	2,800
Contractual Services	6,583	8,120	4,752	8,150
Maintenance	77	1,150	700	1,150
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	8,540	18,100	18,157	-
 Total Expenditures	 \$ 56,096	 \$ 65,566	 \$ 66,511	 \$ 52,538

**MAJOR BUDGET CHANGES:**

- FY 2008-2009:
  - Capital Outlay - \$18,157, due to purchase of animal control vehicle, funded by donation from the Gladys Johnson Ritchie Foundation.
- FY 2007-2008:
  - Capital Outlay - \$8,400, due to purchase of new cage for animal control vehicle.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Fire Administration – 5217

**PROGRAM DESCRIPTION**

The Fire Administration Division is responsible for directing the policies of the city in formulating standard operation procedures for the fire department. This entails coordination of three divisions: administration, operations and prevention. Additional responsibilities include preparation of the monthly report, emergency management, schedules, personnel and other record maintenance.

**MAJOR DEPARTMENT GOALS**

1. Train personnel in communications and incident command system.
2. Implement continuous process improvement program.
3. Acquire computerized record base.

**MAJOR DEPARTMENT GOALS**

1. Install computerized reports and records system software and train personnel.
2. Implement department statement of operations as needed.
3. Maintain vehicles and equipment.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Fire Administration – 5217

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Monthly Reports Prepared	12	12	12	12
Vehicles Maintained	3	3	3	3
Buildings Maintained	2	2	2	2

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Reports Prepared	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 44,645	\$ 44,693	\$ 45,632	\$ 46,299
Supplies	547	1,260	250	1,300
Contractual Services	10,165	10,860	10,162	14,450
Maintenance	2,870	3,050	2,590	9,000
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 58,227</b>	<b>\$ 59,863</b>	<b>\$ 58,634</b>	<b>\$ 71,049</b>



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Fire Operations – 5223

**PROGRAM DESCRIPTION**

The Fire Operations Division staffs one fire station including two engines, rural boosters and one rural tanker. The fire chief and 26 “on-call” volunteer firefighters provide 24 hour around the clock fire protection.

**MAJOR DEPARTMENT GOALS**

1. Protection of life and property of the citizens of Jacksboro.
2. Implement continuous process improvement program.
3. Increase fire training of all department personnel.

**MAJOR DEPARTMENT GOALS**

1. Respond to all calls for service (emergency and non-emergency).
2. Maintain proficiency through training and drills.
3. Perform necessary maintenance on Jacksboro Central Fire Station.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Emergency Services

**DIVISION:** Fire Operations – 5223

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Fire Calls	350	330	340	330
Structure Fires	8	15	15	15

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Calls Handled	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 37,719	\$ 37,949	\$ 41,229	\$ 41,996
Supplies	20,327	12,441	11,021	20,138
Contractual Services	3,105	7,550	5,050	8,800
Maintenance	19,887	5,000	2,500	9,146
Capital Lease Principal	15,733	16,500	16,353	17,330
Capital Lease Interest	4,879	4,100	4,259	3,283
Transfer to Grant Fund	-	8,750	8,750	6,000
Capital Outlay	53,265	42,500	47,250	23,500
Total Expenditures	\$ 154,915	\$ 134,790	\$ 136,412	\$ 130,193

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Transfer to Grant Fund – included \$6,000 for City's matching funds for potential grant opportunities.
- FY 2008-2009:
  - Transfer to Grant Fund – City's matching portion of grant funding for new equipment purchase (fire truck).



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Streets – 5319

**PROGRAM DESCRIPTION**

The Street Division is responsible for the maintenance of 21.4 miles of city streets including re-paving potholes, minor street failures, utility cuts, crack sealing and some total reconstruction (small projects). The street department also takes care of drainage ditches, grounds keeping where needed and traffic control (signs and barricades).

**MAJOR DEPARTMENT GOALS**

1. Protect the investment of public streets through preventive maintenance and reconstruction of streets.
2. Provide assistance to other departments as needed (saw cutting and utility patching).
3. Assist public with special projects (block parties and festival type activities).
4. Reconstruct at least 1-mile of streets in the City per year.
5. Implement sign maintenance program.

**MAJOR DEPARTMENT GOALS**

1. Respond to pothole requests within 24 hours of notification.
2. Set up and implement street program and sign program using software such as cartography.
3. Inspect all utility cuts to insure compliance with minimum street standards.
4. Maintain and overlay streets through street maintenance program.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Streets – 5319

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Work Orders Completed	250	250	250	250
Number of Special Events	2	2	2	2

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Work Orders Completed (10 Days)	100%	100%	100%	100%
Percent of Potholes Repaired (48 Hours)	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 110,563	\$ 115,591	\$ 123,318	\$ 119,965
Supplies	50,839	39,550	43,050	56,000
Contractual Services	61,164	56,500	61,800	50,100
Maintenance	2,303	1,500	250	1,500
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	3,960	7,000	7,695	7,500
<b>Total Expenditures</b>	<b>\$ 228,829</b>	<b>\$ 220,141</b>	<b>\$ 236,113</b>	<b>\$ 235,065</b>

**MAJOR BUDGET CHANGES:**

- FY 2008-2009:
  - Supplies – increased in anticipation of street repairs.
- FY 2006-2007:
  - Capital outlay – budget amendments to add street repair equipment (\$20,408 for Bobcat front loader and \$27,592 for milling machine) from donations by the Gladys Johnson Ritchie Foundation.
  - Transfers – Budget amendment \$30,746 transfer to the capital projects fund for street improvement program.
  - Two street maintenance positions eliminated. Addition of full time meter reader position in the Utility Billing Department will remove the 2-3 days of meter reading currently done by the Street Department employees. One position was moved to Water Distribution and one position was moved to Parks Maintenance.
- FY 2005-2006 budget amendments 9/26/06:
  - Contractual services, utilities - \$35,000 street lighting.
  - Contractual services, special services - \$16,000, engineering for street repairs.
  - Capital outlay, streets, curb & gutter - \$20,000, street reconstruction.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Equipment Services – 5320

**PROGRAM DESCRIPTION**

The Equipment Services Division provides funding for vehicle and equipment maintenance.

**MAJOR DEPARTMENT GOALS**

1. Provide assistance through administration of funds for vehicle and equipment maintenance.

**MAJOR DEPARTMENT GOALS**

1. Continue to provide funding for vehicle maintenance.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Equipment Services – 5320

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Units Maintained	26	26	26	26

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Funding Base	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 81,270	\$ 106,800	\$ 67,674	\$ 82,700
Contractual Services	\$ 6,468	\$ 10,400	\$ 3,650	\$ 6,000
Maintenance	\$ 43,257	\$ 51,000	\$ 34,069	\$ 52,000
Capital Lease Principal	\$ -	\$ -	\$ -	\$ -
Capital Lease Interest	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 792	\$ 2,000	\$ 2,803	\$ 4,000
<b>Total Expenditures</b>	<b>\$ 131,787</b>	<b>\$ 170,200</b>	<b>\$ 108,196</b>	<b>\$ 144,700</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Maintenance – increased to cover repairs on aging vehicles.
- FY 2008-2009:
  - Supplies – decreased due to fuel prices being less than expected.
- FY 2005-2006 budget amendments 9/26/06:
  - Supplies - \$25,000, due to fuel price increases.
  - Maintenance - \$10,000, due to additional vehicle repairs.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Airport – 5321

**PROGRAM DESCRIPTION**

The Municipal Services Airport Division is responsible for providing service to the aviation public by providing maintenance and safety of runway and hangars. Additional responsibilities include the mowing of airport acres.

**MAJOR DEPARTMENT GOALS**

1. Development of airport hangar inspection program.

**MAJOR DEPARTMENT GOALS**

1. Maintain and improve the appearance of existing airport.
2. Improve airport safety by enhancement of hangar inspection program.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Airport – 5321

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Monthly Airport Inspections	12	12	12	12

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Airfield Acres Mowed / Maintained	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	3,374	2,550	350	-
Contractual Services	975	1,000	925	-
Maintenance	3,380	11,000	17,275	15,000
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,730</b>	<b>\$ 14,550</b>	<b>\$ 18,550</b>	<b>\$ 15,000</b>



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Parks Administration – 5421

**PROGRAM DESCRIPTION**

The Director of Parks and Recreation administers the operation of the Parks and Recreation Department. It is responsible for the care, maintenance and operation of the city parks, recreation facilities and programs.

**MAJOR DEPARTMENT GOALS**

1. Administer programs that meet the needs of the whole community.
2. Establish more quality programs and activities through the use of the activity center.

**MAJOR DEPARTMENT GOALS**

1. Coordinate use of recreation ID system with current upgraded computer system.
2. Better utilize work crews from the state and county jail to help with park and facility maintenance and renovation projects.
3. Increase membership to activity center, leagues, parks use and recreation programs by providing a good quality atmosphere and resources.
4. Monitor facilities and recommend repairs and upgrades as needed.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Parks Administration – 5421

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Activity Center Memberships	300	300	250	300
Activity Center Rentals	40	40	40	40

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Time for Activity Center Administration	50%	20%	20%	20%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 54,518	\$ 57,122	\$ 56,550	\$ 58,279
Supplies	603	750	185	1,550
Contractual Services	6,120	7,350	3,600	3,350
Maintenance	397	500	125	500
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	8	500	100	-
<b>Total Expenditures</b>	<b>\$ 61,645</b>	<b>\$ 66,222</b>	<b>\$ 60,560</b>	<b>\$ 63,679</b>



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Athletics / Recreation – 5422

**PROGRAM DESCRIPTION**

The Recreation Division provides leisure and enrichment opportunities for Jacksboro, Jack County and other area residents. The Director of Parks and Recreation oversees and coordinates the operations of athletic league tournaments, summer camps, activities, enrichment classes and coordinates the schedules of various sports associations who use the city and school athletic facilities. This portion is funded by the city general fund.

**MAJOR DEPARTMENT GOALS**

1. Provide recreation programs that meet the needs of the total community.
2. Provide athletic competition in a safe, sportsman like atmosphere.
3. Establish more quality programs and activities through the use of the activity center.

**MAJOR DEPARTMENT GOALS**

1. Recruit, train and supervise sports officials, recreation leaders and class instructors.
2. Plan and program recreation activities.
3. Plan and coordinate athletic programs.
4. Monitor athletic fields/facilities and recommend repairs and upgrades as needed.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Athletics / Recreation – 5422

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Athletic League Participants	429	130	70	100
Recreation Activity Participants	350	350	300	250
Athletic Field Rentals	6	10	10	10

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Time for Athletic Fields	100%	100%	100%	100%
Percent of Time for Recreation Activities	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 25,145	\$ 36,369	\$ 26,466	\$ 22,872
Supplies	15,643	5,700	5,823	4,200
Contractual Services	33,330	33,185	28,124	23,200
Maintenance	1,666	4,000	2,200	4,200
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	3,592	4,000	-	3,000
<b>Total Expenditures</b>	<b>\$ 79,376</b>	<b>\$ 83,254</b>	<b>\$ 62,613</b>	<b>\$ 57,472</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Personnel – decrease due to restructuring of activity center hours of operations.
- FY 2008-2009:
  - Reduction in supplies to account for the reduction in services offered at the activity center.
- FY 2007-2008:
  - Funding to fill the vacant Recreation Specialist position not included.
  - Budget amendment - \$5,000 donation from Gladys Johnson Ritchie Foundation for purchase of exercise equipment.
- FY 2006-2007:
  - Budget amendment – move \$7,080 from capital outlay to Parks Maintenance for equipment.
- FY 2005-2006:
  - Recreation Center water utility line item added in the Contractual Services category.
  - Recreation Specialist position added.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Pool / Aquatics – 5425

**PROGRAM DESCRIPTION**

The Aquatics Division provides leisure and enrichment opportunities for Jacksboro, Jack County and other area residents. The Director of Parks and Recreation oversees and coordinates the maintenance and operations of the municipal pool for public swims, private rentals, swimming lessons and other enrichment activities and classes.

**MAJOR DEPARTMENT GOALS**

1. Provide recreation and leisure opportunities that will meet the needs of the community.
2. Provide maintenance and improvements to the current facility and property in a safe and orderly environment to promote public approval and community pride.
3. Upgrade existing facilities and equipment to meet local, state and federal standards.

**MAJOR DEPARTMENT GOALS**

1. Plan and coordinate the use of the municipal pool for public swims, private rentals, swimming lessons and other classes or activities.
2. Recruit, train and supervise the pool manager, lifeguards, swim instructors and other aquatic personnel.
3. Monitor facilities; recommend repairs and upgrades as needed.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Pool / Aquatics – 5425

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Daily Admissions	NA	NA	NA	NA
Pool Rentals	NA	NA	NA	NA
Swim Lessons	NA	NA	NA	NA

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Pool Administration	NA	NA	NA	NA
Percent of Pool Rentals	NA	NA	NA	NA
Percent of Swim Lessons / Other Activities	NA	NA	NA	NA

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	36	5,200	-	-
Contractual Services	3,129	3,900	600	60
Maintenance	-	-	-	-
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	-	20,000	-	-
 Total Expenditures	 \$ 3,165	 \$ 29,100	 \$ 600	 \$ 60

**MAJOR BUDGET CHANGES:**

- FY 2008-2009:
  - Contractual outlay – included the \$20,000 donation from FY 2007-2008 to construct a new water feature at a city park facility.
- FY 2007-2008:
  - Contractual services and supplies budgeted for fence maintenance and soil testing.
  - Capital outlay – budget amendment to add \$20,000 from donations by the Gladys Johnson Ritchie Foundation to construct a new water feature at a city park facility.
- FY 2006-2007:
  - Seasonal pool operations closed due to pending pool repairs or demolition.
  - Budget amendment – moved \$3,080 to the Parks Maintenance budget for equipment.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Parks Maintenance – 5426

**PROGRAM DESCRIPTION**

The Parks Maintenance Division is responsible for providing maintenance, development, improvements and service availability of the city parks and recreation facilities and athletic fields. Additional properties maintained include the municipal airport, portions of Lost Creek Reservoir and Lake Jacksboro.

**MAJOR DEPARTMENT GOALS**

1. Provide maintenance and improvements of city parks, facilities and properties in a safe and orderly environment to promote public approval and community pride.
2. Develop landscaping for city properties.
3. Renovate public playgrounds to meet TML, NPSI and federal standards.
4. Upgrade and increase existing maintenance equipment.
5. Develop new neighborhood parks throughout the city.

**MAJOR DEPARTMENT GOALS**

1. Maintain and improve the appearance of thirty-two (32) acres of existing park areas.
2. Upgrade field conditions on all ball fields.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Community Services

**DIVISION:** Parks Maintenance – 5426

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Total Acreage Maintained at Sewell Park	6	6	6	6
Total Acreage Maintained at Twin Lakes Park	45	45	45	45
Total Acreage Maintained at Lake Jacksboro	18	18	18	18
Total Acreage Maintained at East Side of Lake Jacksboro	15.25	15.25	15.25	15.25
Total Acreage Maintained at Athletic Fields	9	9	9	9

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of All Park Areas Maintained	100%	100%	100%	100%
Percent of Athletic Fields Maintained	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 87,814	\$ 45,728	\$ 45,054	\$ 41,831
Supplies	9,585	15,951	14,132	9,300
Contractual Services	34,585	38,850	37,650	33,100
Maintenance	8,252	5,000	4,200	5,000
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	17,284	16,872	16,872	3,000
Total Expenditures	\$ 157,520	\$ 122,401	\$ 117,908	\$ 92,231

**MAJOR BUDGET CHANGES:**

- FY 2006-2007:
  - Mid-year – Street Maintenance Technician moved (from Streets Department) to create Parks Maintenance Technician position.
  - Budget amendments:
    - Capital outlay - \$10,580 moved from Pool and Recreation for purchase of equipment (Kubota RTV 900 vehicle).
- FY 2005-2006:
  - Water Utilities – new line item in the Contractual Services category.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Development Services

**DIVISION:** Building Inspections – 5110

**PROGRAM DESCRIPTION**

The Building Inspections Division is responsible for the administration and enforcement of codes and ordinances related to building, electrical, mechanical and plumbing.

**MAJOR DEPARTMENT GOALS**

1. Provide quick and efficient inspection service to builders, contractors and developers.
2. Develop procedures for the condemnation and demolition of sub-standard structures.

**MAJOR DEPARTMENT GOALS**

1. Revise local building, electrical, fire, gas, irrigation and mechanical and plumbing codes as needed.
2. Increase enforcement activity regarding substandard structures.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Development Services

**DIVISION:** Building Inspections – 5110

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Permits Issued	150	150	165	150
Inspections	575	600	650	600
Plans Reviewed	45	50	52	50
Substandard Structures Comdemned	5	5	3	5

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Substandard Structures Demolished	90%	90%	90%	90%
Percent of Plans Reviewed Within 14 Days	100%	100%	100%	100%
Percent of ADA Compliance on Buildings	100%	100%	100%	100%
Percent of Inspections Within 24 Hours	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 35,225	\$ 48,000	\$ 48,000	\$ 63,720
Supplies	2,491	3,600	2,850	1,000
Contractual Services	22,622	2,150	1,525	5,200
Maintenance	-	-	-	-
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 60,337</b>	<b>\$ 53,750</b>	<b>\$ 52,375</b>	<b>\$ 69,920</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Personnel – increased salary for contract employee to allow for the department's work week to increase from four to five days per week.
- FY 2007-2008:
  - Contractual services include \$40,000 for Development Comprehensive Plan.



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## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. As a governmental fund, the special revenue fund is accounted for and budgeted on a modified accrual basis.

**Hotel / Motel Tax Fund** – The fund is used to account for the City's hotel/motel occupancy tax that is legally restricted by state law for use in convention center facilities, promotions or tourism, encouragement and promotion of the arts and historical restoration or preservation. Appropriations of the Grant Fund are part of the annual adopted budget. Budgeted amendments are made as necessary when new grant awards are received.

**Municipal Court Security Fund** – The fund is used to account for a portion of municipal court fines that is legally restricted by state law for use in municipal court security. Appropriations of the Municipal Court Security Fund are part of the annual adopted budget.

**Municipal Court Technology Fund** – The fund is used to account for a portion of municipal court fines that is legally restricted by state law for the procurement of municipal court technology. Appropriations of the Municipal Court Technology Fund are part of the annual adopted budget.

**Police School Safety Fund** – The fund is used to account for a portion of municipal court fines that is legally restricted by state law for the Police School Safety Program. Appropriations of the Police School Safety Fund are part of the annual adopted budget.

**Police Crossing Guard Fund** – The fund is used to account for a portion of municipal court fines that is legally restricted by state law for the Police School Crossing Guard Program. Appropriations of the Police Crossing Guard Fund are part of the annual adopted budget. There are no appropriations in the FY 2009-2010 budget.

**CITY OF JACKSBORO**  
**SPECIAL REVENUE - HOTEL/ MOTEL TAX FUND**  
**SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND**  
**CHANGES IN FUND BALANCE**

ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
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**REVENUES**

<b>Taxes:</b>				
40301	Hotel/ motel taxes	19,682	15,000	20,000
<b>Total taxes</b>		<u>19,682</u>	<u>15,000</u>	<u>20,000</u>
40318	Interest	2,713	1,800	700
<b>TOTAL REVENUES</b>		<b><u>22,395</u></b>	<b><u>16,800</u></b>	<b><u>20,700</u></b>
				<b><u>21,000</u></b>

**EXPENDITURES**

5011-20020	Printing & postage	-	-	-
5011-20080	Special services	5,000	5,000	5,000
5011-20220	Other	-	-	-
5011-20300	Festivals	2,500	2,500	2,500
5011-20400	Advertising	-	-	16,000
5011-30220	Parts & Supplies	471		
5011-40100	Improvements	5,093	34,908	34,908
<b>TOTAL EXPENDITURES</b>		<b><u>13,063</u></b>	<b><u>42,408</u></b>	<b><u>42,408</u></b>
				<b><u>23,500</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>		<b><u>9,331</u></b>	<b><u>(25,608)</u></b>	<b><u>(21,708)</u></b>
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>		<b><u>90,756</u></b>	<b><u>100,087</u></b>	<b><u>100,087</u></b>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>		<b><u>100,087</u></b>	<b><u>74,479</u></b>	<b><u>78,379</u></b>
				<b><u>75,879</u></b>

**CITY OF JACKSBORO  
SPECIAL REVENUE - GRANT FUND  
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND  
CHANGES IN FUND BALANCE**

		ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2000-2010
<b>REVENUES</b>					
40851	Matching transfer from general fund - SRO Grant	8,600	7,909	8,100	8,100
40853	Intergovernmental - State of Texas Criminal Justice Division - SRO Grant	13,000	14,000	14,000	15,000
40854	Jacksboro Independent School District participation - SRO Grant	7,909	7,909	8,100	8,100
40856	Intergovernmental - COPS Universal Hiring Program (UHP) Grant	-	-	-	-
40857	Intergovernmental - Homeland Security Grant	61,657	-	-	-
40858	Matching transfer from general fund - UHP Grant	-	-	-	-
40859	Intergovernmental - GREAT Grant	-	-	-	-
40860	Matching transfer from general fund - GREAT Grant	-	-	-	-
40861	NORTEX Recycling Grant	-	-	-	-
40862	Jacksboro Independent School District participation - School Security Grant	30,437	-	29,518	-
40863	COPS School Security Grant	59,955	-	166,250	-
40865	Transfers from General Fund	118	-	-	-
<b>TOTAL REVENUES</b>		<b>181,675</b>	<b>29,817</b>	<b>225,968</b>	<b>31,200</b>
<b>EXPENDITURES</b>					
5014	Equipment - Homeland Security Grant	-	-	-	-
5016	Salaries & benefits - SRO Grant	-	-	-	-
5017	Salaries & benefits - UHP Grant	-	-	-	-
5018	Salaries & benefits - SRO Grant	29,817	29,817	29,817	29,817
5019	GREAT Grant - Training	-	-	-	-
5020	School Security Grant - Equipment	119,910	-	-	-
5021	Homeland Security Grant	61,775	-	-	-
5650	NORTEX Recycling Grant	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>211,502</b>	<b>29,817</b>	<b>29,817</b>	<b>29,817</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>					
		(29,828)	-	-	1,383
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>		<b>30,209</b>	<b>382</b>	<b>382</b>	<b>382</b>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>		<b>382</b>	<b>382</b>	<b>382</b>	<b>1,765</b>

CITY OF JACKSBORO COMBINING SCHEDULE - MINOR SPECIAL REVENUE FUNDS FY 2008-2009									

	MUNICIPAL COURT SECURITY			MUNICIPAL COURT TECHNOLOGY			POLICE SCHOOL SAFETY			POLICE CROSSING GUARD			TOTAL MINOR SPECIAL REVENUE FUNDS				
	ACTUAL 2007-2008		ESTIMATE 2008-2009	PROPOSED 2009-2010	ACTUAL 2007-2008		ESTIMATE 2008-2009	PROPOSED 2009-2010	ACTUAL 2007-2008		ESTIMATE 2008-2009	PROPOSED 2009-2010	ACTUAL 2007-2008		ESTIMATE 2008-2009	PROPOSED 2009-2010	
Revenues:																	
Court Fines	45	85	85	85	2,893	2,500	3,000	25	800	400	102	725	400	3,065	4,110	3,885	
Interest	-	1	5	5	732	250	300	12	5	10	54	30	50	798	286	365	
TOTAL REVENUES	45	86	90	90	3,625	2,750	3,300	37	805	410	156	755	450	3,863	4,396	4,250	
Appropriations:																	
Personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	2,040	1,084	3,200	-	-	375	375	-	-	2,040	1,459	3,575
Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	1,665	-	-	-	-	-	-	-	-	1,665	-	-
Subtotal Appropriations	-	-	-	-	-	3,705	1,084	3,200	-	-	375	375	-	-	3,705	1,459	3,575
Other Financing Uses:																	
Interfund transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Appropriations	-	-	-	-	-	3,705	1,084	3,200	-	-	375	375	-	-	3,705	1,459	3,575
Net Increase (Decrease) in Fund Balance	45	86	90	90	(80)	1,666	100	37	430	35	156	755	450	158	2,937	675	
Beginning Fund Balance	-	45	131	131	22,960	22,880	24,546	420	457	887	3,788	3,944	4,699	27,168	27,326	30,263	
Ending Fund Balance	45	131	221	221	22,980	24,646	24,546	457	887	922	3,943	4,699	5,149	27,336	30,263	30,938	

## GENERAL DEBT SERVICE FUND

The General Debt Service Fund (Interest and Sinking Fund, or I&S) was established by bond ordinance for the purpose of servicing the City's general obligation debt. Revenue sources for the fund include a portion of the annual ad valorem tax collections as well as transfer from the water and sewer fund. Debt service payments are forwarded to the designated paying agent bank as principal and interest requirements come due for each debt issue.

Limit on property tax rate – under Article 11 of the State of Texas Constitution, for general law cities with populations less than 5,000, the maximum total tax rate (includes the maintenance and operation and interest and sinking portions of the ad valorem tax rate) is \$1.50 per \$100 of assessed valuation. A portion of the \$1.50 maximum is used for the maintenance and operations portion of the tax levy. The State Attorney General's Office generally does not approve a bond issue to be funded from a debt service tax levy more than \$0.90.

The I&S portion of the proposed ad valorem tax rate for 2009-2010 is \$0.4798 per \$100 of assessed valuation, or 51.74% of the total proposed tax rate of \$0.92733 per \$100 valuation. The established City fiscal policy is that the debt service portion of the ad valorem tax rate shall not exceed 75% of the total tax rate.

Appropriations for the General Debt Service Fund are adopted on an annual basis.

**CITY OF JACKSBORO  
GENERAL DEBT SERVICE FUND  
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND  
CHANGES IN FUND BALANCE**

ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
---------------------	---------------------	-----------------------	-----------------------

**REVENUES**

<b>Taxes:</b>				
40501 Ad valorem taxes	755,839	690,633	695,000	621,000
40502 Ad valorem taxes - delinquent	25,665	-	11,000	-
40503 Ad valorem taxes - penalty & interest	16,782	-	12,000	-
<b>Total taxes</b>	<b>798,286</b>	<b>690,633</b>	<b>718,000</b>	<b>621,000</b>
40506 Interest	19,842	20,000	4,000	8,000
40507 Miscellaneous	-	-	-	-
<b>TOTAL REVENUES</b>	<b>818,128</b>	<b>710,633</b>	<b>722,000</b>	<b>629,000</b>

**EXPENDITURES**

<b>Debt Service:</b>				
70001 Interest	210,928	887,095	172,095	318,322
70002 Principal	1,020,000	284,785	999,785	967,928
70003 Agent Fees	2,520	4,500	4,500	4,500
<b>Total Debt Service</b>	<b>1,233,448</b>	<b>1,176,380</b>	<b>1,176,380</b>	<b>1,290,750</b>
<b>TOTAL EXPENDITURES</b>	<b>1,233,448</b>	<b>1,176,380</b>	<b>1,176,380</b>	<b>1,290,750</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(415,320)</b>	<b>(465,747)</b>	<b>(454,380)</b>	<b>(661,750)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in from Water and Sewer Fund	474,247	300,000	300,000	662,525
Operating transfers in from Landfill Fund	-	-	-	-
Net other financing sources (uses)	474,247	300,000	300,000	662,525
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>58,927</b>	<b>(165,747)</b>	<b>(154,380)</b>	<b>775</b>
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>	<b>216,539</b>	<b>275,466</b>	<b>275,466</b>	<b>121,086</b>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>	<b>275,466</b>	<b>109,719</b>	<b>121,086</b>	<b>121,861</b>

**CITY OF JACKSBORO, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**

Statutes of the State of Texas (Article 11 of the State of Texas Constitution) limit the maximum amount of ad valorem tax that can be levied by a general law city with a population of less than 5,000, to no more than \$1.50 per \$100 of assessed valuation.

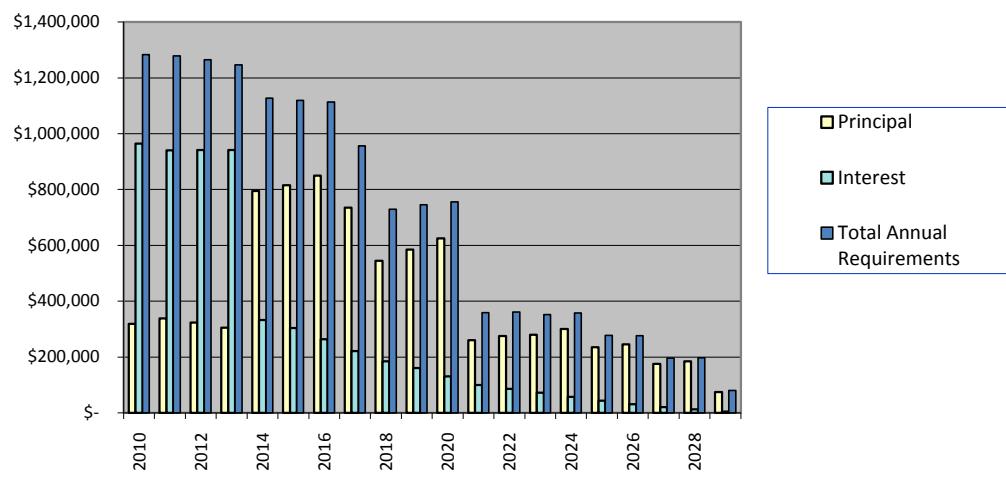
Assessed Value, 2009 tax roll	\$ 136,235,960
Limit on amount designated for debt service per \$100 assessed valuation	<u>0.90</u>
Legal Debt Service Limit	<u><u>1,226,124</u></u>
Total amount to be expended for general obligation debt service during the year ended September 30, 2010	<u><u>1,290,750</u></u>
Less: Amount funded from Proprietary Fund portion for general obligation debt service during the year ended September 30, 2010	<u><u>662,525</u></u>
Actual amount to be funded from the Debt Service Fund for general obligation debt service during the year ended September 30, 2010	<u><u>\$ 628,225</u></u>

**City of Jacksboro**  
**2009 - 2010 Program of Services**

**Annual Debt Requirements**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Annual Requirements</b>
2010	318,322	964,928	1,283,250
2011	338,212	940,815	1,279,026
2012	323,817	941,205	1,265,021
2013	305,079	941,072	1,246,151
2014	795,000	332,112	1,127,112
2015	815,000	303,845	1,118,845
2016	850,000	263,542	1,113,542
2017	735,000	221,236	956,236
2018	545,000	184,666	729,666
2019	585,000	160,736	745,736
2020	625,000	131,194	756,194
2021	260,000	99,370	359,370
2022	275,000	85,996	360,996
2023	280,000	71,949	351,949
2024	300,000	57,567	357,567
2025	235,000	43,116	278,116
2026	245,000	31,436	276,436
2027	175,000	20,975	195,975
2028	185,000	12,088	197,088
2029	75,000	5,063	80,063
<b>Total Outstanding</b>	<b>8,265,429</b>	<b>5,812,906</b>	<b>14,078,335</b>

**City of Jacksboro**  
**Annual Principal & Interest Requirements**



**City of Jacksboro**  
**2009-2010 Program of Services**  
**Annual Debt Service Requirements - By Issue**

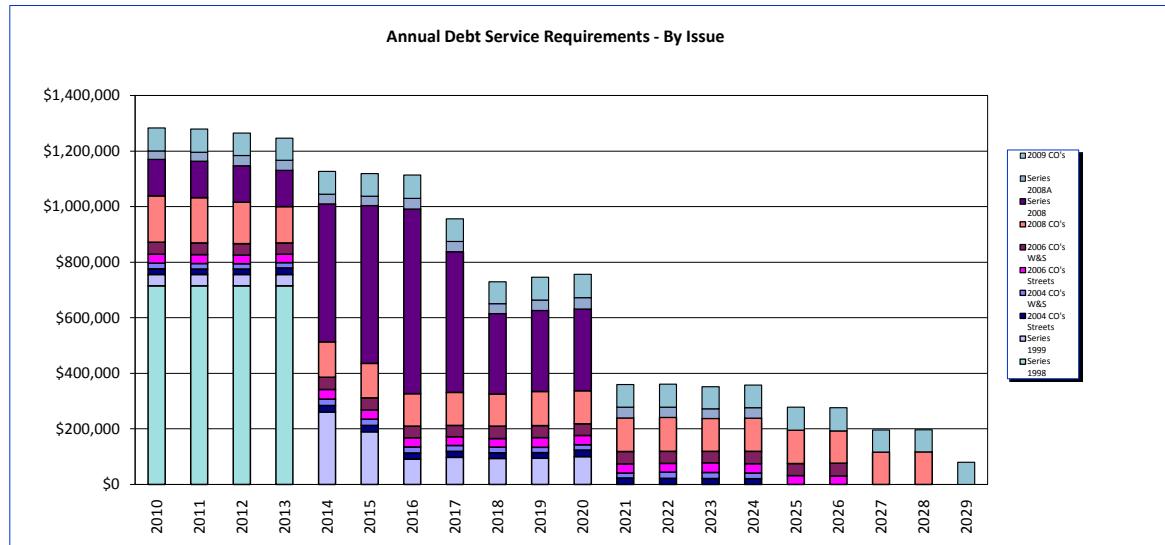
Fiscal Year	Series 1998	Series 1999	2004 CO's Streets	2004 CO's W&S	2006 CO's Streets	2006 CO's W&S	2008 CO's	Series 2008	Series 2008A	2009 CO's	Annual Total
2010	715,000	40,520	20,695	19,998	32,619	43,177	166,800	131,223	30,599	82,619	1,283,250
2011	715,000	40,520	20,230	19,533	31,910	42,231	162,800	131,223	32,430	83,150	1,279,026
2012	715,000	40,520	19,765	19,068	31,200	41,285	149,000	131,223	36,683	81,278	1,265,021
2013	715,000	40,520	24,184	18,603	30,491	40,339	130,700	131,223	35,687	79,405	1,246,151
2014	-	260,520	23,486	23,021	34,663	44,275	127,700	496,223	34,691	82,533	1,127,112
2015	-	189,520	22,789	22,324	33,717	43,092	124,700	568,046	33,695	80,963	1,118,845
2016	-	91,320	22,091	21,626	32,771	41,910	116,800	665,387	37,699	83,938	1,113,542
2017	-	97,680	21,394	20,929	31,825	40,727	118,900	506,752	36,454	81,575	956,236
2018	-	93,520	20,696	20,231	30,879	44,427	115,900	289,591	35,209	79,213	729,666
2019	-	94,360	19,999	19,534	34,815	43,008	122,700	292,141	37,330	81,850	745,736
2020	-	99,940	24,185	18,836	33,632	41,589	119,300	293,944	40,618	84,150	756,194
2021	-	-	23,255	18,139	32,450	45,051	120,800	-	38,563	81,113	359,370
2022	-	-	22,325	22,325	31,267	43,396	122,100	-	36,508	83,075	360,996
2023	-	-	21,395	21,395	34,967	41,740	118,300	-	34,453	79,700	351,949
2024	-	-	20,465	20,465	33,548	44,967	119,400	-	37,398	81,325	357,567
2025	-	-	-	-	32,129	43,075	120,300	-	-	82,613	278,116
2026	-	-	-	-	30,710	46,064	116,100	-	-	83,563	276,436
2027	-	-	-	-	-	-	116,800	-	-	79,175	195,975
2028	-	-	-	-	-	-	117,300	-	-	79,788	197,088
2029	-	-	-	-	-	-	-	-	-	80,063	80,063
	<b>2,860,000</b>	<b>1,088,940</b>	<b>326,954</b>	<b>306,025</b>	<b>553,591</b>	<b>730,351</b>	<b>2,406,400</b>	<b>3,636,976</b>	<b>538,015</b>	<b>1,631,084</b>	<b>14,078,335</b>
	[1]	[1]	[2]	[3]	[2]	[3]	[4]	[1]	[2]	[2]	

[1] 52.86% self-supporting - water and sewer fund.

[2] 100% tax supported.

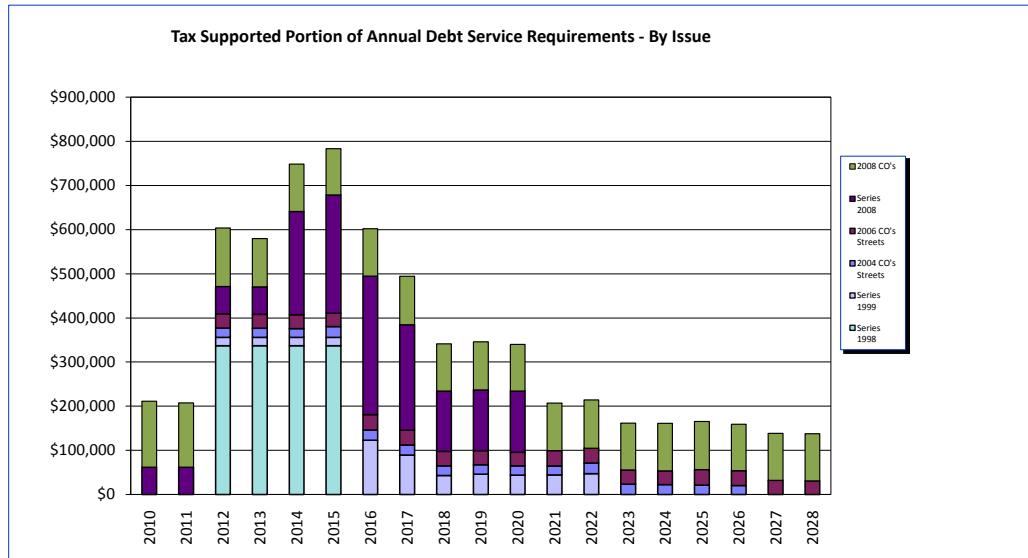
[3] 100% self-supporting debt - water and sewer fund.

[4] 11.1% self-supporting debt - water and sewer fund.



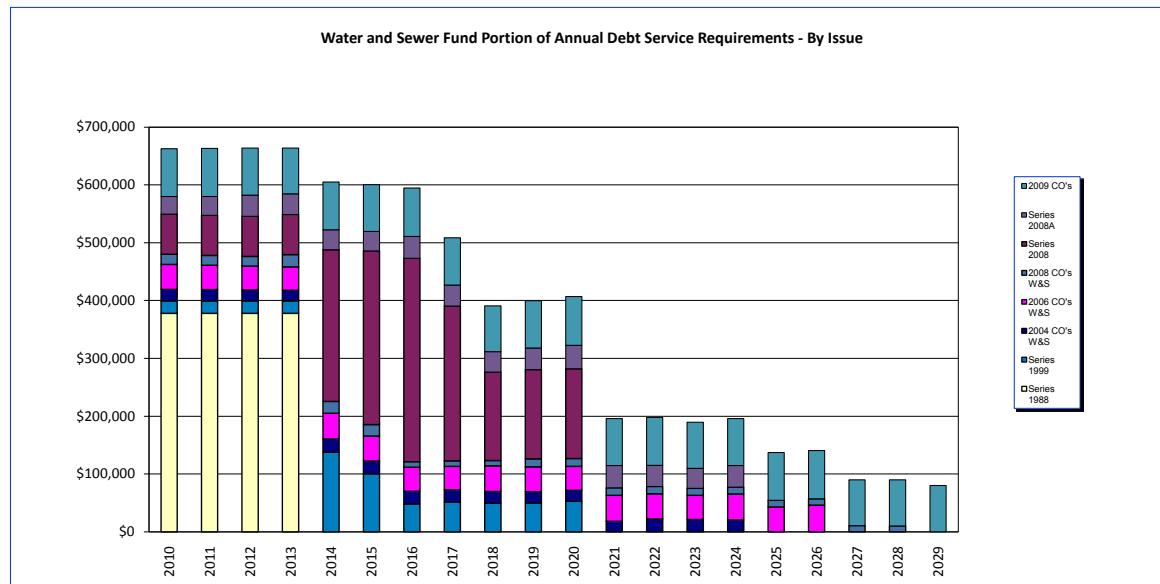
**City of Jacksboro**  
**2009-2010 Program of Services**  
**Tax Supported Portion of Annual Debt Service Requirements - By Issue**

Fiscal Year	Series 1998	Series 1999	2004 CO's Streets	2006 CO's Streets	208 CO's	Series 2008	Annual Total
2010	337,051	19,101	20,695	32,619	149,400	61,859	620,725
2011	337,051	19,101	20,230	31,910	145,800	61,859	615,950
2012	337,051	19,101	19,765	31,200	132,400	61,859	601,376
2013	337,051	19,101	24,184	30,491	109,600	61,859	582,285
2014	-	122,809	23,486	34,663	107,200	233,920	522,078
2015	-	89,340	22,789	33,717	104,800	267,777	518,422
2016	-	43,048	22,091	32,771	107,300	313,663	518,874
2017	-	46,046	21,394	31,825	109,600	238,883	447,748
2018	-	44,085	20,696	30,879	106,800	136,513	338,974
2019	-	44,481	19,999	34,815	108,900	137,715	345,910
2020	-	47,112	24,185	33,632	105,900	138,565	349,394
2021	-	-	23,255	32,450	107,800	-	163,505
2022	-	-	22,325	31,267	109,500	-	163,092
2023	-	-	21,395	34,967	106,100	-	162,462
2024	-	-	20,465	33,548	107,600	-	161,613
2025	-	-	-	32,129	108,900	-	141,029
2026	-	-	-	30,710	105,100	-	135,810
2027	-	-	-	-	106,200	-	106,200
2028	-	-	-	-	107,100	-	107,100
2029	-	-	-	-	-	-	-
	<b>1,348,204</b>	<b>513,326</b>	<b>326,954</b>	<b>553,591</b>	<b>2,146,000</b>	<b>1,714,470</b>	<b>6,602,546</b>



**City of Jacksboro**  
**2009-2010 Program of Services**  
**Self Supported Portion of Annual Debt Service Requirements - By Issue**

Fiscal Year	Series 1988	Series 1999	2004 CO's W&S	2006 CO's W&S	2008 CO's W&S	Series 2008	Series 2008A	2009 CO's	Annual Total
2010	377,949	21,419	19,998	43,177	17,400	69,364	30,599	82,619	662,525
2011	377,949	21,419	19,533	42,231	17,000	69,364	32,430	83,150	663,076
2012	377,949	21,419	19,068	41,285	16,600	69,364	36,683	81,278	663,645
2013	377,949	21,419	18,603	40,339	21,100	69,364	35,687	79,405	663,866
2014	-	137,711	23,021	44,275	20,500	262,303	34,691	82,533	605,034
2015	-	100,180	22,324	43,092	19,900	300,269	33,695	80,963	600,423
2016	-	48,272	21,626	41,910	9,500	351,724	37,699	83,938	594,668
2017	-	51,634	20,929	40,727	9,300	267,869	36,454	81,575	508,488
2018	-	49,435	20,231	44,427	9,100	153,078	35,209	79,213	390,692
2019	-	49,879	19,534	43,008	13,800	154,426	37,330	81,850	399,826
2020	-	52,828	18,836	41,589	13,400	155,379	40,618	84,150	406,799
2021	-	-	18,139	45,051	13,000	-	38,563	81,113	195,865
2022	-	-	22,325	43,396	12,600	-	36,508	83,075	197,903
2023	-	-	21,395	41,740	12,200	-	34,453	79,700	189,488
2024	-	-	20,465	44,967	11,800	-	37,398	81,325	195,954
2025	-	-	-	43,075	11,400	-	-	82,613	137,087
2026	-	-	-	46,064	11,000	-	-	83,563	140,627
2027	-	-	-	-	10,600	-	-	79,175	89,775
2028	-	-	-	-	10,200	-	-	79,788	89,988
2029	-	-	-	-	-	-	-	80,063	80,063
	<b>1,511,796</b>	<b>575,614</b>	<b>306,025</b>	<b>730,351</b>	<b>260,400</b>	<b>1,922,506</b>	<b>538,015</b>	<b>1,631,084</b>	<b>7,475,790</b>



**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 318,321.75	\$ 964,928.11	\$ 1,283,249.86
2011	338,211.65	940,814.60	1,279,026.25
2012	323,816.55	941,204.70	1,265,021.25
2013	305,079.25	941,071.75	1,246,151.00
2014	795,000.00	332,111.75	1,127,111.75
2015	815,000.00	303,845.25	1,118,845.25
2016	850,000.00	263,541.75	1,113,541.75
2017	735,000.00	221,235.75	956,235.75
2018	545,000.00	184,665.50	729,665.50
2019	585,000.00	160,735.75	745,735.75
2020	625,000.00	131,193.50	756,193.50
2021	260,000.00	99,369.75	359,369.75
2022	275,000.00	85,995.50	360,995.50
2023	280,000.00	71,949.25	351,949.25
2024	300,000.00	57,566.50	357,566.50
2025	235,000.00	43,115.50	278,115.50
2026	245,000.00	31,436.25	276,436.25
2027	175,000.00	20,975.00	195,975.00
2028	185,000.00	12,087.50	197,087.50
2029	75,000.00	5,062.50	80,062.50
	<b>\$ 8,265,429.20</b>	<b>\$ 5,812,906.16</b>	<b>\$ 14,078,335.36</b>

The annual debt requirements are funded by a combination of property tax and water and sewer fund revenues.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**1998 CERTIFICATES OF OBLIGATION**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 143,321.75	\$ 571,678.25	\$ 715,000.00
2011	133,211.65	581,788.35	715,000.00
2012	123,816.55	591,183.45	715,000.00
2013	115,079.25	599,920.75	715,000.00
2014	-	-	-
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b>\$ 515,429.20</b>	<b>\$ 2,344,570.80</b>	<b>\$ 2,860,000.00</b>

Water and Sewer Fund - 52.86%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**1999 GENERAL OBLIGATION REFUNDING BONDS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ -	\$ 40,520.00	\$ 40,520.00
2011	-	40,520.00	40,520.00
2012	-	40,520.00	40,520.00
2013	-	40,520.00	40,520.00
2014	220,000.00	40,520.00	260,520.00
2015	160,000.00	29,520.00	189,520.00
2016	70,000.00	21,320.00	91,320.00
2017	80,000.00	17,680.00	97,680.00
2018	80,000.00	13,520.00	93,520.00
2019	85,000.00	9,360.00	94,360.00
2020	95,000.00	4,940.00	99,940.00
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b>\$ 790,000.00</b>	<b>\$ 298,940.00</b>	<b>\$ 1,088,940.00</b>

Water and Sewer Fund - 52.86%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2004 CERTIFICATES OF OBLIGATION**  
**STREET IMPROVEMENTS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 10,000.00	\$ 10,695.00	\$ 20,695.00
2011	10,000.00	10,230.00	20,230.00
2012	10,000.00	9,765.00	19,765.00
2013	15,000.00	9,183.75	24,183.75
2014	15,000.00	8,486.25	23,486.25
2015	15,000.00	7,788.75	22,788.75
2016	15,000.00	7,091.25	22,091.25
2017	15,000.00	6,393.75	21,393.75
2018	15,000.00	5,696.25	20,696.25
2019	15,000.00	4,998.75	19,998.75
2020	20,000.00	4,185.00	24,185.00
2021	20,000.00	3,255.00	23,255.00
2022	20,000.00	2,325.00	22,325.00
2023	20,000.00	1,395.00	21,395.00
2024	20,000.00	465.00	20,465.00
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b><u>\$ 235,000.00</u></b>	<b><u>\$ 91,953.75</u></b>	<b><u>\$ 326,953.75</u></b>

Tax supported - 100%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2004 CERTIFICATES OF OBLIGATION**  
**WATER AND SEWER FUND IMPROVEMENTS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 10,000.00	\$ 9,997.50	\$ 19,997.50
2011	10,000.00	9,532.50	19,532.50
2012	10,000.00	9,067.50	19,067.50
2013	10,000.00	8,602.50	18,602.50
2014	15,000.00	8,021.25	23,021.25
2015	15,000.00	7,323.75	22,323.75
2016	15,000.00	6,626.25	21,626.25
2017	15,000.00	5,928.75	20,928.75
2018	15,000.00	5,231.25	20,231.25
2019	15,000.00	4,533.75	19,533.75
2020	15,000.00	3,836.25	18,836.25
2021	15,000.00	3,138.75	18,138.75
2022	20,000.00	2,325.00	22,325.00
2023	20,000.00	1,395.00	21,395.00
2024	20,000.00	465.00	20,465.00
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b><u>\$ 220,000.00</u></b>	<b><u>\$ 86,025.00</u></b>	<b><u>\$ 306,025.00</u></b>

Self-supported from Water and Sewer Fund - 100%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2004 CERTIFICATES OF OBLIGATION**  
**STREET IMPROVEMENTS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 15,000.00	\$ 17,619.25	\$ 32,619.25
2011	15,000.00	16,909.75	31,909.75
2012	15,000.00	16,200.25	31,200.25
2013	15,000.00	15,490.75	30,490.75
2014	20,000.00	14,663.00	34,663.00
2015	20,000.00	13,717.00	33,717.00
2016	20,000.00	12,771.00	32,771.00
2017	20,000.00	11,825.00	31,825.00
2018	20,000.00	10,879.00	30,879.00
2019	25,000.00	9,814.75	34,814.75
2020	25,000.00	8,632.25	33,632.25
2021	25,000.00	7,449.75	32,449.75
2022	25,000.00	6,267.25	31,267.25
2023	30,000.00	4,966.50	34,966.50
2024	30,000.00	3,547.50	33,547.50
2025	30,000.00	2,128.50	32,128.50
2026	30,000.00	709.50	30,709.50
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b>\$ 380,000.00</b>	<b>\$ 173,591.00</b>	<b>\$ 553,591.00</b>

Tax supported - 100%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2006 CERTIFICATES OF OBLIGATION**  
**WATER AND SEWER FUND IMPROVEMENTS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 20,000.00	\$ 23,177.00	\$ 43,177.00
2011	20,000.00	22,231.00	42,231.00
2012	20,000.00	21,285.00	41,285.00
2013	20,000.00	20,339.00	40,339.00
2014	25,000.00	19,274.75	44,274.75
2015	25,000.00	18,092.25	43,092.25
2016	25,000.00	16,909.75	41,909.75
2017	25,000.00	15,727.25	40,727.25
2018	30,000.00	14,426.50	44,426.50
2019	30,000.00	13,007.50	43,007.50
2020	30,000.00	11,588.50	41,588.50
2021	35,000.00	10,051.25	45,051.25
2022	35,000.00	8,395.75	43,395.75
2023	35,000.00	6,740.25	41,740.25
2024	40,000.00	4,966.50	44,966.50
2025	40,000.00	3,074.50	43,074.50
2026	45,000.00	1,064.25	46,064.25
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b>\$ 500,000.00</b>	<b>\$ 230,351.00</b>	<b>\$ 730,351.00</b>

Self-supported from Water and Sewer Fund - 100%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2008 CERTIFICATES OF OBLIGATION**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 100,000.00	\$ 66,800.00	\$ 166,800.00
2011	100,000.00	62,800.00	162,800.00
2012	90,000.00	59,000.00	149,000.00
2013	75,000.00	55,700.00	130,700.00
2014	75,000.00	52,700.00	127,700.00
2015	75,000.00	49,700.00	124,700.00
2016	70,000.00	46,800.00	116,800.00
2017	75,000.00	43,900.00	118,900.00
2018	75,000.00	40,900.00	115,900.00
2019	85,000.00	37,700.00	122,700.00
2020	85,000.00	34,300.00	119,300.00
2021	90,000.00	30,800.00	120,800.00
2022	95,000.00	27,100.00	122,100.00
2023	95,000.00	23,300.00	118,300.00
2024	100,000.00	19,400.00	119,400.00
2025	105,000.00	15,300.00	120,300.00
2026	105,000.00	11,100.00	116,100.00
2027	110,000.00	6,800.00	116,800.00
2028	115,000.00	2,300.00	117,300.00
2029	-	-	-
	<b>\$ 1,720,000.00</b>	<b>\$ 686,400.00</b>	<b>\$ 2,406,400.00</b>

Self-supported from Water and Sewer Fund - 11.1%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2008A CERTIFICATES OF OBLIGATION**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ -	\$ 30,599.33	\$ 30,599.33
2011	15,000.00	17,430.00	32,430.00
2012	20,000.00	16,683.00	36,683.00
2013	20,000.00	15,687.00	35,687.00
2014	20,000.00	14,691.00	34,691.00
2015	20,000.00	13,695.00	33,695.00
2016	25,000.00	12,699.00	37,699.00
2017	25,000.00	11,454.00	36,454.00
2018	25,000.00	10,209.00	35,209.00
2019	25,000.00	12,330.00	37,330.00
2020	30,000.00	10,617.50	40,617.50
2021	30,000.00	8,562.50	38,562.50
2022	30,000.00	6,507.50	36,507.50
2023	30,000.00	4,452.50	34,452.50
2024	35,000.00	2,397.50	37,397.50
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b>\$ 350,000.00</b>	<b>\$ 188,014.83</b>	<b>\$ 538,014.83</b>

Self-supported from Water and Sewer Fund - 100%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**SERIES 2008 GENERAL OBLIGATION REFUNDING BONDS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ -	\$ 131,223.00	\$ 131,223.00
2011	-	131,223.00	131,223.00
2012	-	131,223.00	131,223.00
2013	-	131,223.00	131,223.00
2014	365,000.00	131,223.00	496,223.00
2015	455,000.00	113,046.00	568,046.00
2016	575,000.00	90,387.00	665,387.00
2017	445,000.00	61,752.00	506,752.00
2018	250,000.00	39,591.00	289,591.00
2019	265,000.00	27,141.00	292,141.00
2020	280,000.00	13,944.00	293,944.00
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
	<b>\$ 2,635,000.00</b>	<b>\$ 1,001,976.00</b>	<b>\$ 3,636,976.00</b>

Self-supported from Water and Sewer Fund - 52.86%

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**  
**ANNUAL GENERAL DEBT SERVICE REQUIREMENTS**  
**2009 CERTIFICATES OF OBLIGATION**  
**WATER AND SEWER FUND IMPROVEMENTS**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$ 20,000.00	\$ 62,618.78	\$ 82,618.78
2011	35,000.00	48,150.00	83,150.00
2012	35,000.00	46,277.50	81,277.50
2013	35,000.00	44,405.00	79,405.00
2014	40,000.00	42,532.50	82,532.50
2015	30,000.00	50,962.50	80,962.50
2016	35,000.00	48,937.50	83,937.50
2017	35,000.00	46,575.00	81,575.00
2018	35,000.00	44,212.50	79,212.50
2019	40,000.00	41,850.00	81,850.00
2020	45,000.00	39,150.00	84,150.00
2021	45,000.00	36,112.50	81,112.50
2022	50,000.00	33,075.00	83,075.00
2023	50,000.00	29,700.00	79,700.00
2024	55,000.00	26,325.00	81,325.00
2025	60,000.00	22,612.50	82,612.50
2026	65,000.00	18,562.50	83,562.50
2027	65,000.00	14,175.00	79,175.00
2028	70,000.00	9,787.50	79,787.50
2029	75,000.00	5,062.50	80,062.50
	<b><u>\$ 920,000.00</u></b>	<b><u>\$ 711,083.78</u></b>	<b><u>\$ 1,631,083.78</u></b>

Self-supported from Water and Sewer Fund - 100%

## CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the acquisitions of major equipment and construction of major capital facilities. The nature and amount of the project generally determine financing options as do projected revenue sources. Ongoing capital equipment needs are generally funded in the operating funds and are generally funded from capital leases. Increases in major capital infrastructure such as streets, facilities or utility transmission lines are generally funded from bond proceeds and accounted for in capital projects funds.

As governmental funds, general capital projects funds are budgeted and accounted for on a modified accrual basis. Multi-year capital appropriations are made on a project basis and not as part of the annual budget process.

As proprietary funds, the water and sewer capital projects funds are accounted for on a full accrual basis, and are budgeted on a modified accrual basis. Multi-year appropriations are made on a project basis and not as part of the annual budget process.

Capital improvements are identified and listed in the Capital Improvements Plan (CIP), which is a multi-year projection of the City's capital needs. The CIP will be linked to the City's comprehensive master plans. The CIP also provides a picture of the City's future capital financing requirements. As a planning document, the CIP does not impart any spending authority.

Capital project appropriations within each capital projects fund are established in accordance with the capital budget policy (see Summary of Significant Budget Policies). Capital projects are moved from the CIP to the capital budget by specific City Council action in the form of a project appropriation. A project appropriation is approved at the project budgeted amount through the completion of the project. City staff identifies the estimated costs, funding availability, impact to the operating budget and project schedule before it is submitted to the City Council for approval.

Capital improvements may impact the operating budget. Addition of new infrastructure can lead to expanded programs and a need to hire personnel to manage program operations. Replacement of aging structures may decrease operating and maintenance expenditures due to energy efficiencies and reduced repair needs. City staff will analyze, and when necessary, include operating budget impact statements in the CIP.

**CITY OF JACKSBORO  
LANDFILL CAPITAL PROJECTS FUND  
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND  
CHANGES IN FUND BALANCE**

	<b>ACTUAL 2007-2008</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 200-2009</b>	<b>PROPOSED 2009-2010</b>
<b>REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>	-	-	-	-
5099-70010 Debt issue cost	-	-	-	-
5659-20181 Legal Services	-	10,561	10,561	-
5659-40059 Landfill costs [1]	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<hr/> <hr/> -	<hr/> <hr/> 10,561	<hr/> <hr/> 10,561	<hr/> <hr/> -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(10,561)	(10,561)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond sale proceeds	-	-	-	-
Interest	407	-	63	-
Transfer to debt service fund	-	-	-	-
Net other financing sources (uses)	<hr/> 407	<hr/> -	<hr/> 63	<hr/> -
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	407	(10,561)	(10,498)	-
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>	<hr/> <hr/> 12,484	<hr/> <hr/> 12,891	<hr/> <hr/> 12,891	<hr/> <hr/> 2,393
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>	<hr/> <hr/> 12,891	<hr/> <hr/> 2,330	<hr/> <hr/> 2,393	<hr/> <hr/> 2,393

[1] An amendment to the City's contract with IESI TX Corporation for the development, ownership, and operation of a waste management system was entered into as of July 2006, for the reimbursement of expenses by IESI. In February 2007, IESI paid the full amount of the bond principal to the City in the amount of \$500,000 plus accrued interest in the amount of \$12,750. The City deposited the funds into the General Debt Service Fund and used the payment to refund the bonds on the call date of August 15, 2007. The remaining resources in the Landfill Capital Projects Fund will be used first to pay any pending arbitrage liabilities.

**CITY OF JACKSBORO  
GENERAL CAPITAL PROJECTS FUND  
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND  
CHANGES IN FUND BALANCE**

	ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
<b>REVENUES</b>	-	-	-	-
<b>EXPENDITURES</b>	-	-	-	-
5011-20080 Special Services & Legal	-	30,527	31,307	-
5011-40146 Computer Software	-	23,306	23,306	-
5011-40150 Office Machines	-	52,614	52,614	-
5011-40180 Construction	5,434	96,833	56,732	-
5011-40410 Engineering	-	20,827	20,828	-
5011-80001 Project Contingency	-	13,554	-	-
5090-40030 Street improvements [1]	-	310,045	198,009	-
5090-40170 Machinery & Tools (Major)	-	-	6,869	-
5090-40410 Engineering	14,750	21,900	24,900	-
5099-20080 Special Services & Legal	-	-	-	-
5099-70010 Debt issue costs	23,644	-	-	-
5214-20080 Special Services & Legal	960	-	213	-
5214-30220 Supplies	-	-	2,586	-
5214-40010 Land	636,466	-	-	-
5214-40180 Construction	7,594	15,980	9,723	-
5214-70004 Transfers to General Fund	-	-	-	-
5215-40180 Motor Vehicles	109,479	-	37,436	-
5217-40010 Land	84,164	-	-	-
5217-40180 Construction	-	20,836	19,300	-
5217-40181 Motor Vehicles	-	-	-	-
5217-70004 Transfers to General Fund	-	-	-	-
5425-40180 Construction	-	150,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>882,491</b>	<b>756,421</b>	<b>483,821</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(882,491)</b>	<b>(756,421)</b>	<b>(483,821)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond sale proceeds	1,600,000	-	-	-
Interest	9,251	-	8,166	-
Transfer from General Fund	-	-	-	-
Net other financing sources (uses)	1,609,251	-	8,166	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>726,761</b>	<b>(756,421)</b>	<b>(475,655)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>	<b>-</b>	<b>726,761</b>	<b>726,761</b>	<b>251,106</b>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>	<b>726,761</b>	<b>(29,660)</b>	<b>251,106</b>	<b>251,106</b>

[1] These are repair and replacement costs and will extend the useful life of the streets. These capital expenditures will decrease costs for repairs in future operating budgets.

**CITY OF JACKSBORO**  
**WATER & SEWER CAPITAL PROJECTS FUND**  
**SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND**  
**CHANGES IN FUND BALANCE (WORKING CAPITAL BASIS)**

	ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
<b>REVENUES</b>	286,674	301,874	261,874	-
<b>EXPENDITURES</b>				
5099-70010 Debt issue cost	-	-	4,444	-
5632-20080 Special Services & Legal	-	48,833	-	-
5632-20092 Continuing Education	-	5,000	-	-
5632-40410 Engineering	-	33,400	-	-
5733-20081 Special Services & Legal	-	82,500	-	-
5733-30100 Meters & Settings	-	10,000	-	-
5733-40080 Capital outlay [1]	448,475	447,093	448,475	-
5733-40170 Machinery & Tools (Major)	42,185	-	42,185	-
5733-40470 Engineering - Water Lines	15,411	100,092	15,411	-
5733-40480 Engineering - Sewer Lines	3,140	72,050	2,950	-
5834-40180 Construction	-	-	-	-
5834-40410 Engineering	-	-	15,000	-
<b>TOTAL EXPENDITURES</b>	<b>509,211</b>	<b>798,969</b>	<b>528,465</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(222,537)</b>	<b>(497,095)</b>	<b>(266,591)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond sale proceeds	200,000	-	200,000	-
Interest	13,367	-	13,000	-
Net other financing sources (uses)	213,367	-	213,000	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(9,170)</b>	<b>(497,095)</b>	<b>(53,591)</b>	<b>-</b>
<b>BEGINNING WORKING CAPITAL, OCTOBER 1</b>	<b>523,975</b>	<b>514,805</b>	<b>514,805</b>	<b>461,214</b>
<b>ENDING WORKING CAPITAL, SEPTEMBER 30</b>	<b>514,805</b>	<b>17,710</b>	<b>461,214</b>	<b>461,214</b>

[1] The construction of water and sewer capital projects are expected improve the capabilities of the water and sewer system. Impact to future operating budgets includes depreciation, repair and replacement operating costs of the Water and Sewer Fund.

## Useful Lives and Thresholds of Capital Assets

Class	Asset	Capitalization Life (Yrs)	Threshold (\$)
Land	Land and Site Improvements	Inexhaustible	Any value
Buildings	Buildings	20-50	5,000
Buildings	Building Improvements	20-50	5,000
Equipment	Accounting Systems	10	5,000
Equipment	Passenger Vehicles	5	5,000
Equipment	Computer Hardware and Software	5	5,000
Equipment	Construction Machinery >\$15,000<\$30,000	10	5,000
Equipment	Construction Machinery >=\$30,000	15	5,000
Equipment	Firefighting Apparatus	20	5,000
Equipment	Miscellaneous Equipment, Furniture, Furnishings	5	5,000
Improvements	Fences, Walls, Trails, etc.	20	5,000
Improvements	Parks & Playgrounds	20	5,000
Improvements	Swimming Pools	15	5,000
Infrastructure	Drainage	40	5,000
Infrastructure	Parking Lots	30	5,000
Infrastructure	Sewers	50	5,000
Infrastructure	Streets	20	5,000
Infrastructure	Traffic Signals and Signs	20	5,000

**CITY OF JACKSBORO  
CAPITAL IMPROVEMENTS PLAN**

Significant non-recurring projects	Estimated Cost	Accounted for in Fund	[2]	Funding Source
Government Facilities				
City Hall renovations	\$ 125,000	General CIP Fund		2008 Certificates of Obligation
City-wide computer system upgrade	\$ 100,000	General CIP Fund		2008 Certificates of Obligation
Total Government Facilities	\$ 225,000			
Parks/Recreation				
Pool construction	\$ 152,000	General CIP Fund		2008 Certificates of Obligation
Total Parks/Recreation	\$ 152,000			
Public Safety				
Police vehicles	\$ 148,000	General CIP Fund		2008 Certificates of Obligation
Police building	\$ 148,000	General CIP Fund		2008 Certificates of Obligation
Fire Station land	\$ 112,000	General CIP Fund		2008 Certificates of Obligation
Total Public Safety	\$ 408,000			
Transportation				
Live Oak street rehabilitation	\$ 270,000	General CIP Fund		2008 Certificates of Obligation
Total Transportation	\$ 270,000			
Water				
Water Treatment Plant engineering	\$ 20,000	Utility CIP Fund		2008 Certificates of Obligation
Pipeline for EDC Industrial Park	\$ 4,000,000	Utility CIP Fund		Future Debt
Remove water line from West Belknap	\$ 500,000	Utility CIP Fund		Future Debt
Lost Creek Reservoir dam monitoring	\$ 100,000	Utility CIP Fund		2009 Certificates of Obligation
Paint water towers	\$ 200,000	Utility CIP Fund		Future Debt
Electric generator for rawwater pump station	\$ 75,000	Utility CIP Fund		2009 Certificates of Obligation
Electric generator for water treatment plant	\$ 100,000	Utility CIP Fund		2009 Certificates of Obligation
Pumps and electric replacement at rawwater pump station	\$ 75,000	Utility CIP Fund		Future Debt
Rawwater plant and pump station security	\$ 50,000	Utility CIP Fund		Future Debt
Water lines for development of Hwy 148 & US 281	\$ 100,000	Utility CIP Fund		2009 Certificates of Obligation
Water line replacement and repairs	\$ 100,000	Utility CIP Fund		Future Debt
New water treatment plant	\$ 7,500,000	Utility CIP Fund		Future Debt
Total Water	\$ 12,820,000			
Wastewater				
Sewer jetting machine	\$ 50,000	Utility CIP Fund		2008 Certificates of Obligation
Wastewater ponds	\$ 130,000	Utility CIP Fund		2008 Certificates of Obligation
Lift station at Highway 148	\$ 350,000	Utility CIP Fund		2008A Certificates of Obligation
Flow control valve in new outfall line	\$ 100,000	Utility CIP Fund		2009 Certificates of Obligation
Major repairs to rotars or clarifiers	\$ 75,000	Utility CIP Fund		2009 Certificates of Obligation
Major repairs to electrical systems	\$ 75,000	Utility CIP Fund		Future Debt
Plant security	\$ 50,000	Utility CIP Fund		Future Debt
Wastewater line replacement and repairs	\$ 100,000	Utility CIP Fund		2009 Certificates of Obligation
Upgrade sewer lift station	\$ 75,000	Utility CIP Fund		2009 Certificates of Obligation
Replace sewer line from new line at south side of Hwy 281 N	\$ 150,000	Utility CIP Fund		2009 Certificates of Obligation
Sludge removal equipment purchase - belt press	\$ 250,000	Utility CIP Fund		Future Debt
Total Wastewater	\$ 1,405,000			
Grand Total	\$ 15,280,000			

[1] By capital budget policy, project budget amounts are appropriated on a multi-year basis through completion of the project.

[2]	Total Proceeds	Budgeted	Remaining
2008 Certificates of Obligation	\$ 1,800,000	\$ 1,800,000	\$ -
2008A Certificates of Obligation	\$ 350,000	\$ 350,000	\$ -
2009 Certificates of Obligation	\$ 900,920	\$ 825,000	\$ 75,920
	\$ 3,050,920	\$ 2,975,000	\$ -

Future Debt Requirements	
FY 2009-10	\$ 590,000
FY 2010-11	\$ 4,260,000
FY 2011-12	\$ 435,000
FY 2012-13	\$ 7,910,000
	<hr style="border: 0; border-top: 1px solid black; margin-top: 5px;"/>
	\$ 13,195,000

**CITY OF JACKSBORO**  
**CAPITAL IMPROVEMENTS PLAN (CONT'D)**

Started FY 2007-08	[1] Budget Adopted	CIP Plan Year 1		[1] Budget Adopted	CIP Plan Year 2		CIP Plan Year 3	CIP Plan Year 4	CIP Plan Year 5
		FY 2008-09	FY 2009-10		FY 2009-10	FY 2010-11			
\$ 125,264	Yes	\$ -		Yes	\$ -	\$ -	\$ -	\$ -	\$ -
<u>102,222</u>	Yes	<u>\$ -</u>		<u>Yes</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 227,487</u>		<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 <u>152,170</u>	 Yes	 <u>\$ -</u>		 Yes	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 \$ 152,170		 <u>\$ -</u>			 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 147,643	 Yes	 -		 Yes	 -	 -	 -	 -	 -
 681,500	 Yes	 -		 Yes	 -	 -	 -	 -	 -
 111,860	 Yes	 -		 Yes	 -	 -	 -	 -	 -
 \$ 941,003		 <u>\$ -</u>			 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 <u>269,340</u>	 Yes	 <u>\$ -</u>		 Yes	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 \$ 269,340		 <u>\$ -</u>			 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>
 20,000	 Yes	 -		 Yes	 -	 -	 -	 -	 -
 -	 No	 -							
 -	 No	 100,000		 Yes	 100,000	 100,000	 100,000	 100,000	 100,000
 -	 Yes	 20,000		 Yes	 100,000	 20,000	 20,000	 20,000	 20,000
 -	 No	 -			 -	 -	 -	 200,000	 -
 -	 Yes	 48,285		 Yes	 -	 -	 -	 -	 -
 -	 Yes	 65,715		 Yes	 -	 -	 -	 -	 -
 -	 No	 -			 75,000	 -	 -	 -	 -
 -	 No	 -				 -	 50,000	 -	 -
 -	 Yes	 200,000		 Yes	 -	 50,000	 -	 -	 -
 -	 No	 20,000		 No	 20,000	 20,000	 20,000	 20,000	 20,000
 -	 No	 -		 No	 -	 -	 -	 -	 7,500,000
 \$ 20,000		 <u>\$ 454,000</u>			 <u>\$ 295,000</u>	 <u>\$ 4,240,000</u>	 <u>\$ 340,000</u>	 <u>\$ 7,640,000</u>	
 50,000	 Yes	 -		 No	 -	 -	 -	 -	 -
 130,000	 Yes	 -		 Yes	 -	 -	 -	 -	 -
 -	 Yes	 450,000		 Yes	 -	 -	 -	 -	 -
 -	 Yes	 100,000		 Yes	 -	 -	 -	 -	 -
 -	 No	 35,000		 No	 75,000	 -	 -	 -	 -
 -	 No	 -		 No	 -	 -	 75,000	 -	 -
 -	 No	 -		 No	 50,000	 -	 -	 -	 -
 -	 No	 20,000		 No	 20,000	 20,000	 20,000	 20,000	 20,000
 -	 No	 75,000		 No	 -	 -	 -	 -	 -
 -	 No	 100,000		 No	 150,000	 -	 -	 -	 -
 -	 No	 -		 No	 -	 -	 -	 -	 250,000
 \$ 180,000		 <u>\$ 780,000</u>			 <u>\$ 295,000</u>	 <u>\$ 20,000</u>	 <u>\$ 95,000</u>	 <u>\$ 270,000</u>	
 <u>\$ 1,790,000</u>		 <u><u>\$ 1,234,000</u></u>			 <u><u>\$ 590,000</u></u>	 <u><u>\$ 4,260,000</u></u>	 <u><u>\$ 435,000</u></u>	 <u><u>\$ 7,910,000</u></u>	

**CITY OF JACKSBORO  
CAPITAL IMPROVEMENTS PLAN**

Routine Capital Expenditures	Estimated Cost	Accounted for in Fund	Funding Source	Started FY 2007-08	Budget Adopted
Water					
Lake Jacksboro Dam Repairs	100,000	Utility Operating Fund	Utility Fund Capital Reserves	\$ -	No
Lost Creek Reservoir Dam Repairs	80,000	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of new 3/4 ton truck for meter reading	12,500	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of new 1 ton truck for maintenance crew	15,000	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of newbackhoe	30,000	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of new dump truck	<u>25,000</u>	Utility Operating Fund	Utility Fund Capital Reserves	<u>-</u>	No
Total Water	<u>262,500</u>			<u>\$ -</u>	
Wastewater					
50% cost of new 3/4 ton truck for meter reading	12,500	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of new 1 ton truck for maintenance crew	15,000	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of newbackhoe	30,000	Utility Operating Fund	Utility Fund Capital Reserves	-	No
50% cost of new dump truck	<u>25,000</u>	Utility Operating Fund	Utility Fund Capital Reserves	<u>-</u>	No
Total Wastewater	<u>82,500</u>			<u>\$ -</u>	
Grand Total	<u><u>345,000</u></u>			<u><u>\$ -</u></u>	

**CITY OF JACKSBORO**  
**CAPITAL IMPROVEMENTS PLAN (CONT'D)**

<b>FY 2008-09</b>	<b>Budget Adopted</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
\$ 20,000	Yes	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
20,000	Yes	20,000	20,000	20,000	20,000
-	No	22,000	-	-	-
-	No	-	15,000	-	-
-	No	65,000	-	-	-
-	No	-	-	25,000	-
<b>\$ 40,000</b>		<b>\$ 127,000</b>	<b>\$ 55,000</b>	<b>\$ 65,000</b>	<b>\$ 40,000</b>
-	No	-	-	-	-
-	No	-	15,000	-	-
-	No	-	-	-	-
-	No	-	-	25,000	-
<b>\$ -</b>		<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>\$ 40,000</b>		<b>\$ 127,000</b>	<b>\$ 70,000</b>	<b>\$ 90,000</b>	<b>\$ 40,000</b>

## Significant Non-recurring Projects

### Project: City Hall Renovations

**Description:** To provide both structural and non-structural repairs to the current facility in order to enhance and meet the requirements for City staff and efficient customer service.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$125,264.44

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 125,264.44	\$ 84,069.19	\$ 117,069.19
Encumbered	\$ -	\$ 33,000.00	\$ -
Expended	\$ 7,159.87	\$ -	\$ -
Project Remaining	<u>\$ 118,104.57</u>	<u>\$ 117,069.19</u>	<u>\$ 117,069.19</u>

### Project: City-wide Computer System Upgrade

**Description:** New computer hardware and software is being installed in order to enhance the City's current aging system. With the new system the City will have the necessary resources to build and manage a website in order to increase the level of information and better communicate with citizens and staff.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$102,222.22

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 102,222.22	\$ 100,813.83	\$ -
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 1,408.39	\$ 108,114.82	\$ -
Project Remaining	<u>\$ 100,813.83</u>	<u>\$ (7,300.99)</u>	<u>\$ -</u>

### Project: Pool Construction

**Description:** Development of a facility to enhance the parks programming that the City currently offers.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$152,170.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 152,170.00	\$ 150,073.44	\$ -
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 2,096.56	\$ -	\$ -
Project Remaining	<u>\$ 150,073.44</u>	<u>\$ 150,073.44</u>	<u>\$ -</u>

### Project: Emergency Management Vehicles

**Description:** Purchase and outfitting of four new vehicles to be used by the Police and Fire Departments.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$147,643.33

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 147,643.33	\$ 37,720.74	\$ -
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 109,922.59	\$ 37,720.74	\$ -
Project Remaining	<u>\$ 37,720.74</u>	<u>\$ -</u>	<u>\$ -</u>

### Project: Police Building

**Description:** Purchase of an existing building to serve as the police station for the City.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$681,500.01

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 681,500.01	\$ 26,590.62	\$ -
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 654,909.39	\$ 35,465.52	\$ -
Project Remaining	<u>\$ 26,590.62</u>	<u>\$ (8,874.90)</u>	<u>\$ -</u>

## Significant Non-recurring Projects (Cont'd)

### Project: Fire Station Land

**Description:** Purchase of two pieces of property for a fire station to be constructed.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$111,860.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 111,860.00	\$ 26,154.92	\$ 12,028.81
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 85,705.08	\$ 14,126.11	\$ -
Project Remaining	<u>\$ 26,154.92</u>	<u>\$ 12,028.81</u>	<u>\$ 12,028.81</u>

### Project: Live Oak Street Rehabilitation

**Description:** Reconstruction of Live Oak Street, putting down a 2-inch overlay.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$269,340.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 269,340.00	\$ 250,879.09	\$ 13,720.46
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 18,460.91	\$ 237,158.63	\$ -
Project Remaining	<u>\$ 250,879.09</u>	<u>\$ 13,720.46</u>	<u>\$ 13,720.46</u>

### Project: Water Treatment Plant Engineering

**Description:** Engineering fees associated with compiling a plan for construction of a new water treatment plant.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$20,000.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 20,000.00	\$ 19,724.44	\$ 19,724.44
Encumbered	\$ -	\$ -	\$ -
Expended	\$ 275.56	\$ -	\$ -
Project Remaining	<u>\$ 19,724.44</u>	<u>\$ 19,724.44</u>	<u>\$ 19,724.44</u>

### Project: Remove Water Line from West Belknap

**Description:** Removal of aging water line below West Belknap.

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$100,000.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ -	\$ 100,000.00
Encumbered	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>

### Project: Lost Creek Reservoir Dam Monitoring

**Description:** Implementation of dam monitoring in order to be in compliance with state regulations.

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$20,000.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ -	\$ 20,000.00
Encumbered	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000.00</u>

## Significant Non-recurring Projects (Cont'd)

### Project: Electric Generator for Raw Water Pump Station

**Description:** Replace aging equipment in order to enhance the City's ability to operate efficiently.

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$ 48,285.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ 48,285.00	
Encumbered	\$ -	\$ -	\$ -
Expended	\$ -	\$ 48,285.00	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

### Project: Electric Generator for Water Treatment Plant

**Description:** Replace aging equipment in order to enhance the City's ability to operate efficiently.

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$ 65,715.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ 65,715.00	\$ -
Encumbered	\$ -	\$ -	\$ -
Expended	\$ -	\$ 65,715.00	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

### Project: Water Lines for Development at State Highway 148 & US 281

**Description:** Installation of new water lines to service the current and future developments at the intersection of State Highway 148 & US 281.

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$ 200,000.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ -	\$ 200,000.00
Encumbered	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 200,000.00</u></u>

### Project: Water Line Replacement and Repairs

**Description:** Provides for the replacement and repairs of current infrastructure in the City.

**Funding Source:** 2009 Certificates of Obligation (Future Debt)

**Total Project Cost:** \$ 20,000.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ -	\$ 20,000.00
Encumbered	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 20,000.00</u></u>

### Project: Wastewater Ponds

**Description:** Engineering costs associated with the development of new wastewater ponds.

**Funding Source:** 2008 Certificates of Obligation

**Total Project Cost:** \$ 130,000

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ 130,000.00	\$ 128,208.89	\$ 82,593.69
Encumbered	\$ -	\$ 43,500.00	\$ -
Expended	\$ 1,791.11	\$ 2,115.20	\$ -
Project Remaining	<u><u>\$ 128,208.89</u></u>	<u><u>\$ 82,593.69</u></u>	<u><u>\$ 82,593.69</u></u>

## Significant Non-recurring Projects (Cont'd)

### Project: Lift Station at State Highway 148

**Description:** *Installation of a new lift station to service the current and future developments at the intersection of State Highway 148 & US 281.*

**Funding Source:** 2008A Certificates of Obligation and 2009 Certificates of Obligation

**Total Project Cost:** \$ 450,000.00

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Appropriated	\$ -	\$ 450,000.00	\$ 32,408.23
Encumbered	\$ -	\$ 3,000.00	\$ -
Expended	\$ -	\$ 414,591.77	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ 32,408.23</u></u>	<u><u>\$ 32,408.23</u></u>

### Project: Flow Control Valve in New Outfall Line

**Description:** *Installation of a new flow control valve to increase the ability to re-route the sewer in the event of unexpected overflows.*

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$100,000

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Planned Expenditures	\$ -	\$ -	\$ -
Appropriated	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

### Project: Wastewater Line Replacement and Repairs

**Description:** *Will provide funding for major repairs that are projected to occur.*

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$100,000

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Planned Expenditures	\$ -	\$ -	\$ 100,000.00
Appropriated	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 100,000.00</u></u>

### Project: Upgrade Sewer Lift Station

**Description:** *Upgrade sewer lift station to be more current with advances in technology.*

**Funding Source:** 2009 Certificates of Obligation

**Total Project Cost:** \$75,000

**Capital Budget:**

	2007-2008	2008-2009	2009-2010
Planned Expenditures	\$ -	\$ -	\$ -
Appropriated	\$ -	\$ -	\$ -
Expended	\$ -	\$ -	\$ -
Project Remaining	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



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## ENTERPRISE FUNDS

The Enterprise Funds are comprised of the Water and Sewer Operating Fund and the Solid Waste Fund. The Water and Sewer Operating Fund accounts for all expenses associated for both, the operation and maintenance of the City's water distribution system and wastewater collection system. Revenues to support the Water and Sewer Fund are derived from user fees billed to commercial and residential customers in the City. The Solid Waste Fund is used to account for all expenses and revenues related to the City's solid waste collection contract.

The Water and Sewer Fund and the Solid Waste Fund are accounted for under full accrual, and are budgeted on a modified accrual (working capital) basis. The Enterprise Funds are included in the annual budget process of the City.

The Water and Sewer Capital Projects Fund is included in the Capital Projects section.

**CITY OF JACKSBORO**  
**UTILITY FUND**  
**SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND**  
**CHANGES IN FUND BALANCE (WORKING CAPITAL BASIS)**

	ACTUAL 2007-2008	BUDGET 2008-2009	ESTIMATE 2008-2009	PROPOSED 2009-2010
<b>REVENUES</b>				
40201 Water revenue	1,094,041	1,075,000	1,175,000	1,250,000
40202 Sewer revenue	716,448	756,750	780,000	875,000
40203 Penalties	38,183	36,000	39,017	36,000
40211 Solid waste charges	492,157	-	-	-
40252 Water connections	9,900	10,000	8,500	10,000
40254 Miscellaneous	4,650	1,500	1,200	1,500
40255 Capital improvement fees	57,092	58,000	57,000	58,000
<b>TOTAL REVENUES</b>	<b>2,412,471</b>	<b>1,937,250</b>	<b>2,060,717</b>	<b>2,230,500</b>
<b>EXPENDITURES</b>				
5631 Utility Administration	100,436	114,288	81,324	131,910
5629 Interest expense	-	-	-	-
5630 Billing & Collections	169,042	166,519	188,077	198,876
5632 Water Production	217,107	240,738	237,951	256,621
5733 Water Distribution & Wastewater Collection	331,484	407,039	416,411	479,306
5834 Wastewater Treatment Plant	228,420	294,196	266,340	275,044
5650 Solid Waste Services	472,458	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,518,947</b>	<b>1,222,780</b>	<b>1,190,102</b>	<b>1,341,758</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	893,524	714,470	870,615	888,742
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest	1,753	12,000	400	12,000
Lease purchase proceeds	-	25,000	25,000	65,000
Operating transfers out - General Debt Service Fund	(474,247)	(300,000)	(300,000)	(662,525)
Operating transfers out - General Fund	(350,000)	(350,000)	(350,000)	(350,000)
Net other financing sources (uses)	(822,494)	(613,000)	(624,600)	(935,525)
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES [1]</b>				
	71,030	101,470	246,015	(46,783)
<b>BEGINNING WORKING CAPITAL, OCTOBER 1</b>	<b>274,201</b>	<b>345,231</b>	<b>345,231</b>	<b>591,245</b>
<b>ENDING WORKING CAPITAL, SEPTEMBER 30</b>	<b>345,231</b>	<b>446,701</b>	<b>591,245</b>	<b>544,463</b>

54

87

117

84

**CITY OF JACKSBORO  
SOLID WASTE FUND**  
**SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND**  
**CHANGES IN FUND BALANCE (WORKING CAPITAL BASIS)**

	<b>ACTUAL 2007-2008</b>	<b>BUDGET 2008-2009</b>	<b>ESTIMATE 2008-2009</b>	<b>PROPOSED 2009-2010</b>
<b>REVENUES</b>				
40007 Miscellaneous	-	-	-	-
40080 Lease Proceeds	-	-	-	-
41510 Roll Off Container Charges	-	-	-	-
41511 Solid Waste Charges	-	530,000	530,000	550,000
41512 Penalties	-	-	9,564	-
<b>TOTAL REVENUES</b>	<hr/>	530,000	539,564	550,000
<b>EXPENDITURES</b>				
5318 Solid Waste Collection	-	530,000	488,500	550,000
<b>TOTAL EXPENDITURES</b>	<hr/>	530,000	488,500	550,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	51,064	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest	<hr/>	<hr/>	352	<hr/>
Net other financing sources (uses)	<hr/>	<hr/>	352	<hr/>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES [1]</b>	-	-	51,416	-
<b>BEGINNING WORKING CAPITAL, OCTOBER 1</b>	<hr/>	<hr/>	<hr/>	<hr/>
<b>ENDING WORKING CAPITAL, SEPTEMBER 30</b>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Utility Administration – 5631

**PROGRAM DESCRIPTION**

The Administration Division is responsible for general supervision and direction of all utility operation and facilities. Facilities include underground water storage, two overhead storage tanks, wastewater treatment plant and utility maintenance facility. Operational activities include water distribution, wastewater collection and wastewater treatment.

**MAJOR DEPARTMENT GOALS**

1. Oversee water distribution and treatment, wastewater collection and wastewater treatment programs.
2. Maintain compliance of water and wastewater facilities with state and federal regulations.

**MAJOR DEPARTMENT GOALS**

1. Complete force main line to sewer plant.
2. Complete refurbishing of Archer Street lift station.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Development Services

**DIVISION:** Building Inspections – 5110

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Maintenance Schedules Prepared	6	6	6	6
Standard Operation Schedules Prepared	6	6	6	6

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Percent of Maintenance Schedules Completed	100%	100%	100%	100%
Percent of Operations Schedules Completed	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 82,596	\$ 63,566	\$ 64,024	\$ 64,800
Supplies	2,387	4,600	3,050	3,200
Contractual Services	12,295	12,900	7,010	52,410
Maintenance	85	-	-	-
Capital Lease Principal	-	6,049	5,970	-
Capital Lease Interest	483	173	251	-
Capital Outlay	2,590	27,000	1,019	11,500
<b>Total Expenditures</b>	<b>\$ 100,436</b>	<b>\$ 114,288</b>	<b>\$ 81,324</b>	<b>\$ 131,910</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Included \$10,000 for a utility rate study update.
- FY 2008-2009:
  - Vacancy savings due to Director of Municipal Services position not filled in FY 2008-2009.
- FY 2007-2008:
  - Continuing professional education added for Director of Municipal Services position - \$15,000.
  - Capital outlay – added utility rate study \$15,000, utility master plan \$48,300.
- FY 2006-2007:
  - Water/Wastewater Operations Manager position added from the Water Production and Wastewater Treatment Plant budgets.
  - Vacancy savings due to Director of Municipal Services position not filled in FY 2006-2007.
  - Pickup truck for Water/Wastewater Operations Manager position purchased on capital lease.
  - Capital outlay is for Utility Master Plan.
  - Maintenance includes purchase of hand held meter reading equipment.
- FY 2005-2006:
  - Vacancy savings due to Director of Municipal Services position not filled in FY 2005-2006.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Utility Billing & Collection – 5630

**PROGRAM DESCRIPTION**

The Utility Billing & Collection Division provides comprehensive, professional, effective and reliable service to utility customers. It is responsible for managing service requests, concerns and inquiries. Utility Billing & Collections maintains utility customer records and bills, monitors and collects active, inactive and aged accounts.

**MAJOR DEPARTMENT GOALS**

1. Maintain accurate and complete records of utility service, billings and payments.
2. Ensure delivery of requested utility services in an efficient, effective and caring manner.
3. To promote and increase efficiency and responsiveness to the public in city services.

**MAJOR DEPARTMENT GOALS**

1. Reduce number of late notices and cutoffs.
2. Review and update current policies and procedures.
3. Implement and maintain application, privacy statement and filing system for new customers.
4. Implement a new online bill paying service for citizens.
5. Provide faster service for bill validation.
- 6.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Development Services

**DIVISION:** Utility Billing & Collection – 5630

<b>Workload Measures</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Estimate</b>	<b>2009-2010 Proposed</b>
Total Customers	1700	1700	1600	1550
Billing Inquiries	600	600	600	500
Number of Late Notices	4000	4000	4000	4000
Number of Cutoffs	700	700	750	700

<b>Productivity Measures</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Estimate</b>	<b>2009-2010 Proposed</b>
Average Time with Customer / Lobby (Minutes)	5 Minutes	5 Minutes	5 Minutes	5 Minutes
Average Time with Customer / Phone (Minutes)	5 Minutes	5 Minutes	5 Minutes	5 Minutes

<b>Expenditures Summary</b>	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Estimate</b>	<b>2009-2010 Proposed</b>
Personnel	\$ 128,698	\$ 142,661	\$ 154,408	\$ 163,801
Supplies	6,215	2,000	2,643	2,000
Contractual Services	26,540	21,108	28,349	30,325
Maintenance	163	500	250	250
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	7,427	250	2,427	2,500
<b>Total Expenditures</b>	<b>\$ 169,042</b>	<b>\$ 166,519</b>	<b>\$ 188,077</b>	<b>\$ 198,876</b>

**MAJOR BUDGET CHANGES:**

- FY 2006-2007:
  - Meter Reader position added in FY 2006-2007 for hand held meter reading program.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Water Production – 5632

**PROGRAM DESCRIPTION**

The primary activity of the Water Production Division is to produce sufficient volumes of potable water and maintain adequate pressures through the distribution system. This requires that the plant operate 18 plus hours a day, 7 days a week and sometimes longer hours through summer months.

**MAJOR DEPARTMENT GOALS**

1. Identify and prepare to meet upcoming state and federal regulations.
2. Continue to identify and implement ways to improve treated water quality.
3. Improve the effectiveness of human resource through training and schooling.

**MAJOR DEPARTMENT GOALS**

1. To ensure customers receive the very best and safety water available for consumption.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Development Services

**DIVISION:** Water Production – 5632

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Raw Water (Million Gallons per Year)	255	255	255	255
Treated Water (Million Gallons per Year)	255	255	255	255

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
% of Raw Water (Million Gallons per Year) Maintained	100%	100%	100%	100%
% of Treated Water (Million Gallons per Year) Maintained	100%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 112,774	\$ 105,588	\$ 117,229	\$ 109,391
Supplies	29,874	36,600	26,566	36,850
Contractual Services	61,563	61,450	58,331	64,380
Maintenance	11,426	3,630	17,150	26,000
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	1,470	16,100	18,675	20,000
<b>Total Expenditures</b>	<b>\$ 217,107</b>	<b>\$ 223,368</b>	<b>\$ 237,951</b>	<b>\$ 256,621</b>

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Supplies – increase Chemicals line item due to price increases by vendors.
  - Maintenance – added \$5,000 for chemical weed control at lake properties.
- FY 2007-2008:
  - Contractual services \$20,000 added for utilities.
- FY 2006-2007:
  - Water/Wastewater Operations Manager position salaries and benefits (50%) moved into the Utility Administration budget.
  - New position added for Water Plant Operator.



**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Water Distribution & Wastewater Collection - 5733

**PROGRAM DESCRIPTION**

Water Distribution is responsible for maintaining, replacing and adding new water lines from water production plant to customer facilities including maintenance repair of booster station.

Wastewater Collection is responsible for providing a reliable and safe transportation from the customer's facilities to the wastewater treatment plant. These services include installation and repair of wastewater main manholes, services taps and lift station maintenance and repair.

**MAJOR DEPARTMENT GOALS**

1. Respond to customer complaints regarding the distribution system quickly and efficiently.
2. Maintain all water mains, taps, loops, and valves and hydrants.
3. Develop automated meter reading program, build and update existing booster stations.
4. Maintain all public wastewater collection lines in pre-flowing condition in order to protect the public health and environment.
5. Install wastewater mainlines to provide for increased load capacity.
6. Rehabilitate all old manholes to reduce inflow infiltration.
7. Upgrade and rehabilitate city mains to reduce inflow and infiltration.
8. Perform upgrades on lift stations for better performance.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Water Distribution & Wastewater Collection - 5733

**MAJOR DEPARTMENT GOALS**

1. Replace waterlines, mains and valves as needed.
2. Maintain 30 miles of service mains.
3. Respond to water main breaks within 30 minutes.
4. Replace 2000' feet of water mains.
5. Maintain 26 miles (145,500 feet) of wastewater collection lines.
6. Complete install of 8,730' f force main.
7. Complete upgrade of lift station on Archer Street
8. Develop plan for systematic cleaning of sewer lines.
9. Respond to customer complaints regarding collection system quickly and efficiently.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Development Services

**DIVISION:** Water Distribution & Wastewater Collection - 5733

Workload Measures	2007-2008 Actual	2008-2009 Budget	2008-2009 Estimate	2009-2010 Proposed
Water Service Lines Maintained (Linear Ft.)	2,500	2,600		
Water Mains Maintained (Linear Ft.)	164,860	167,000		
Water Taps Installed	40	42		
Valves Maintained	180	185		
Hydrants Maintained	150	155		
Water Storage Towers Maintained	3	3		
Wastewater Mains Maintained (Linear Ft.)	145,500	147,500		
Manholes Maintained	90	100		
New Sewer Taps Installed	15	15		
Lift Stations Serviced	10	10		

Productivity Measures	2007-2008 Actual	2008-2009 Budget	2008-2009 Estimate	2009-2010 Proposed
Water Service Lines Maintained	100%	100%	100%	100%
Water Mains Maintained	100%	100%	100%	100%
Water Storage Units Maintained	100%	100%	100%	100%
Wastewater Mains Maintained (Linear Ft.)	100%	100%	100%	100%
Manholes Maintained	100%	100%	100%	100%
Lift Stations Maintained	100%	100%	100%	100%

Expenditures Summary	2007-2008 Actual	2008-2009 Budget	2008-2009 Estimate	2009-2010 Proposed
Personnel	\$ 168,902	\$ 142,998	\$ 158,517	\$ 160,376
Supplies	32,969	49,900	51,403	47,550
Contractual Services	43,305	42,150	43,850	42,180
Maintenance	17,069	21,665	21,071	34,000
Capital Lease Principal	-	7,921	3,978	12,000
Capital Lease Interest	-	1,070	178	3,000
Capital Outlay	69,238	158,705	137,413	180,200
Total Expenditures	\$ 331,484	\$ 424,409	\$ 416,410	\$ 479,306

**MAJOR BUDGET CHANGES:**

- FY 2009-2010:
  - Capital outlay includes the purchase of a new backhoe and a pickup truck for meter readers.
- FY 2007-2008:
  - Contractual services – meter replacements, \$10,000.
  - Maintenance – sewer lift station repairs, \$25,000.
  - Capital outlay – additional water and sewer line improvements, purchase of sewer jetting machine and system mapping, \$116,500.



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**CITY OF JACKSBORO  
2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Wastewater Treatment Plant – 5834

**PROGRAM DESCRIPTION**

The Wastewater Treatment Plant is responsible for processing all residential, commercial and industrial wastewater discharges in accordance with local, state and federal effluent requirements. The plant functions on a 24-hour basis to ensure the operations, maintenance and analysis for this treatment. Employees work day shifts only, except in emergencies.

**MAJOR DEPARTMENT GOALS**

1. Continue to maintain discharge parameters and plant equipment to meet and exceed TNRCC requirements.

**MAJOR DEPARTMENT GOALS**

1. To ensure customers receive quality wastewater treatment services.

**CITY OF JACKSBORO**  
**2009-2010 PROGRAM OF SERVICES**

**MAJOR FUNCTION:** Municipal Services

**DIVISION:** Wastewater Treatment Plant - 5834

<b>Workload Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Plant Effluent Treated (Million Gallons per Year)	125	125	125	125
Estimated Plant Effluent Treated (Million Gallons per Year)	140	140	140	140

<b>Productivity Measures</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
% Plant Operations Completed	10%	100%	100%	100%

<b>Expenditures Summary</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Proposed</b>
Personnel	\$ 102,822	\$ 107,600	\$ 116,289	\$ 119,784
Supplies	15,607	17,800	16,963	18,800
Contractual Services	98,220	132,700	97,713	100,960
Maintenance	11,345	25,500	25,375	25,500
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Capital Outlay	426	10,596	10,000	10,000
Total Expenditures	\$ 228,420	\$ 294,196	\$ 266,340	\$ 275,044

**MAJOR BUDGET CHANGES:**

- FY 2007-2008:
  - Contractual services
    - Lab fees increased \$15,000.
    - Surveying for wastewater plant ponds \$20,000.
    - Utilities increased \$20,000.
  - Maintenance
    - Equipment repair increased \$10,000.
- FY 2006-2007:
  - Water/Wastewater Operations Manager position salaries and benefits (50%) moved into the Utility Administration budget.



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## **ECONOMIC DEVELOPMENT CORPORATION FUND**

The Jacksboro Economic Development Corporation (JEDC) was established under the provisions of Section 4B of the Development Corporation Act of 1979 as a Texas Municipal Corporation. The JEDC was organized specifically for the public purposes to study and find permissible projects prescribed in the Development Corporation Act. The JEDC Board is appointed by the City Board of Aldermen, and is a component unit of the City.

The JEDC is supported principally through the collection of a one-half percent sales tax on goods and services sold within the City. These taxes are collected by the State of Texas, remitted to the City and then distributed to the JEDC by the City. The JEDC records all sales taxes earned during the fiscal year as revenue when earned and available.

In FY 05, the JEDC acquired a building located on the City's town square and are currently in the process of moving forward with their plans to renovate the historic structure and use it to promote tourism in the community. Additionally, the JEDC acquired 270 acres south of the City to be developed as a business park for the promotion of new industry for the City.

The JEDC Board adopted the 2009-2010 budget in August 2009.

**CITY OF JACKSBORO**  
**ECONOMIC DEVELOPMENT CORPORATION**  
**SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND**  
**CHANGES IN FUND BALANCE**

	<b>ACTUAL</b> <b>2007-2008</b>	<b>REVISED BUDGET</b> <b>2008-2009</b>	<b>ESTIMATE</b> <b>2008-2009</b>	<b>PROPOSED</b> <b>2009-2010</b>
<b>REVENUES</b>				
State sales tax	383,074	340,000	340,000	238,000
Donations	-	-	-	-
Miscellaneous	4,228		375,000	
<b>TOTAL REVENUES</b>	<b>387,302</b>	<b>340,000</b>	<b>715,000</b>	<b>238,000</b>
<b>EXPENDITURES</b>				
Administration	2,998	89,000	89,000	-
Tourism	5,000	15,000	15,000	5,000
Education and travel	-	3,000	3,000	6,000
Business development	-	68,000	45,000	100,000
Community development	-	500,000	-	530,000
Capital outlay	-	8,000	8,000	380,000
Land purchase	-	-	-	-
Land	-	-	-	-
Debt principal	88,860	89,084	89,084	75,000
Debt interest	13,248	10,916	10,916	-
<b>TOTAL EXPENDITURES</b>	<b>110,106</b>	<b>783,000</b>	<b>260,000</b>	<b>1,096,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b> <b>EXPENDITURES</b>	<b>277,196</b>	<b>(443,000)</b>	<b>455,000</b>	<b>(858,000)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Interest	9,891	2,500	2,500	2,750
Operating transfers	-	-	-	-
	9,891	2,500	2,500	2,750
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER</b> <b>(UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>287,087</b>	<b>(440,500)</b>	<b>457,500</b>	<b>(855,250)</b>
<b>BEGINNING FUND BALANCE, OCTOBER 1</b>	<b>740,364</b>	<b>1,027,451</b>	<b>1,027,451</b>	<b>1,484,951</b>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>	<b>1,027,451</b>	<b>586,951</b>	<b>1,484,951</b>	<b>629,701</b>

## Community Profile

The City of Jacksboro, county seat of Jack County, is a Texas municipal government incorporated in 1875. The city lies at the hub of two (2) U.S. and four (4) Texas State Highways in the heart of the County. Jacksboro is a short drive from downtown Fort Worth, Wichita Falls or Denton, each of which is within a sixty (60) mile radius. The resort locations of Runaway Bay and Possum Kingdom Lake are easily accessible within thirty (30) minutes of Jacksboro. The City has a population of approximately 4,533 while the County has a population of about 8,500.

Jacksboro is a community rich in cultural heritage and history. Fort Richardson State Park is located within the city limits and has 175,000 visitors annually. Accommodations include over 100 recreational vehicle facilities and campsites coupled with a 12-mile hike, bike, and equestrian trail which laterally traverses Lost Creek and Lost Creek Reservoirs. Many of the limestone buildings were constructed in the mid-to-late 19<sup>th</sup> century.

Downtown Jacksboro is a bustling area predominantly attributed to its proximity to main travel corridors provided from U.S. 281, U.S. 380 and SH 59, SH 114, SH 148 and SH 199. The Texas Department of Transportation estimates that approximately 10,000 vehicles travel through the city daily, equating to more than 3,500,000 vehicles annually. The city is a central location for Jack County deer hunters, most of which are not natives of the county. Texas Parks and Wildlife estimates over 5,000 deer hunters will be hunting in Jack County during the annual opening weekend of deer season.

The community supports a strong educational environment through the exemplary rated Jacksboro Independent School District. JISD schools have been rated "exemplary" at all three levels since 2001. The 2A district has an annual enrollment of approximately 1,100 students with 70-80 graduating seniors each year. SAT scores for graduating seniors average 900 with most seniors going on to institutions of higher education.

This rural community also is unique in that it supports a regional medical facility, Faith Community Hospital, and an assisted living facility, Greystone Park. The hospital serves all of Jack County and provides mobile emergency care services for Jacksboro and Jack County. The hospital is a Level IV trauma center supporting four (4) local physicians and providing privileges to an additional seven (7) physicians. The total hospital staff is approximately eighty (80) persons.

## Transportation

The City has excellent highway access to any point in Texas as well as direct highway access to Mexico and Canada. The 2000 TxDOT Traffic Map indicated 10,000 vehicles per day traveled on US 281 at SH 380.

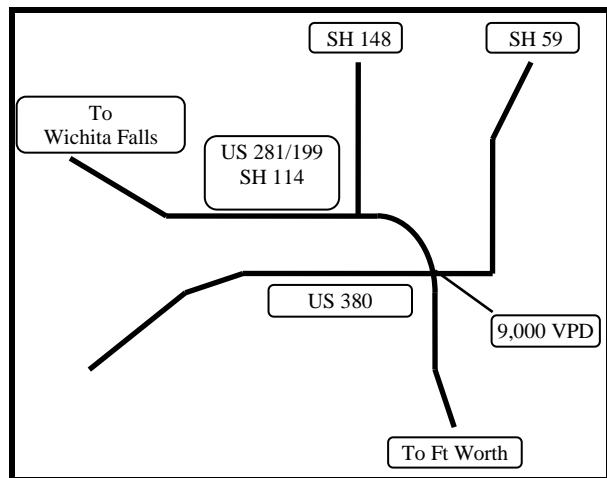
### US Highways

- US 281 - North/south from Mexico to Canada.
- US 380 - East/west from IH30 @ Greenville to New Mexico

### State Highways

- SH 114 - Northeast/southwest from Dallas to Lubbock
- SH 59 - Northwest from Jacksboro to SH82
- SH 148 - North from Jacksboro to SH 287

(VPD) Vehicles Per Day



## **Utilities**

The utility companies in Jacksboro are ready to support any type of commercial, industrial or manufacturing business.

### **Electric**

Oncor Electric is the predominant electric utility provider in the area. Oncor Electric indicates its total capacity is 22.5 million kW with service voltage to 222/480.

### **Telephone**

SBC is the current local service provider. SBC provides ISDN services and fiber optic transmission lines.

### **Natural Gas**

Natural gas is provided by Texas Gas.

### **Water/Wastewater**

The City of Jacksboro provides water and wastewater services. The Texas Commission on Environmental Quality (TCEQ) continually rates the City's water service superior. The City pumps raw water from Lost Creek Reservoir with additional capacity from Lake Jacksboro. The system is capable of producing 2 MGD with elevated storage of 600,000 gallons. Pressure on the system is maintained between 65 - 70 PSI. The surface water treatment plant is currently utilized at a mere 31% average. The wastewater system is a recently constructed Activated Sludge treatment system permitted for .7MGD. The wastewater treatment plant utilizes only 53% of its permitted capacity.

## Land Use

The City is divided into fifteen (15) zoning districts including six (6) commercial, manufacturing and industrial districts. The following descriptions will help determine appropriate land use districts for specific development opportunities.

**Central Business District:** This district is intended to be composed of various uses which provide for the development of the downtown district and preserve the historical value of the buildings. The district typically is bounded by North, South, East and West streets.

**Offices and Professional Services District:** This district is intended to be composed of office buildings which house places of professional services and business operations and services exclusive of the stocking of goods and the handling, selling, or delivery of same. It is intended that the restriction relative to goods will result in a distinctive type of professional office development, which will be generally acceptable in close proximity to established residences.

**Neighborhood Retail District:** This district is a limited retail classification intended for use near neighborhood areas for purposes of supplying day to day retail needs of the residents, such as food, drugs, and personal services. The zoning regulations of this district are designed to permit such local or neighborhood convenience stores to be located in close proximity to the residential areas they are intended to serve.

**Light Commercial District:** This district allows for a variety of retail, business services and other commercial business in areas other than the highway corridors and the central business district.

**Thoroughfare Commercial District:** This district is intended to accommodate commercial enterprises exclusive of warehousing and manufacturing along the U.S. 281 corridor.

**Manufacturing and Industrial:** This district is intended to accommodate all types of industrial and warehousing uses, including oil and gas well servicing companies, and all other uses not prohibited by ordinance.

Public Works  
Surface Water

Lost Creek Reservoir	11,961 acre feet
Jacksboro Lake	2,077 acre feet
Clearwell	200,000 gallons
Pine Street Elevated Storage Tanks	400,000 gallons
Prison Elevated Storage Tanks	200,000 gallons
Design Capacity of Water Treatment & Distribution System	1.78 MGD
Design Capacity of Wastewater Treatment Plant	.70 MGD



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**City of Jacksboro**  
**Summary of Full Time Equivalent Positions**

	Budget 2004-05	Budget 2004-05	Budget 2005-06	Budget 2006-07	Budget 2007-08	Budget 2008-09	Proposed 2009-10
<b>Administrative Services</b>							
City Council	6.00	6.00	6.00	6.00	6.00	6.00	6.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources	1.00	1.00	1.00	1.00	1.00	0.25	0.25
<b>Financial Services</b>							
Finance	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Municipal Court	0.00	0.00	0.00	1.00	1.00	1.00	1.00
<b>Emergency Services</b>							
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Patrol Officers	6.00	7.00	7.00	7.00	7.00	7.00	7.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialists	4.00	4.00	4.00	4.50	4.50	0.00	0.00
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Inspector	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Fireman	0.00	0.00	1.00	1.00	1.00	1.00	1.00
<b>Municipal Services</b>							
Street Maintenance	4.00	5.00	5.00	3.00	3.00	3.00	3.00
<b>Community Services</b>							
Parks	5.25	5.50	5.50	5.50	5.50	3.50	3.00
<b>Total (General Fund)</b>	<b>34.25</b>	<b>37.50</b>	<b>38.50</b>	<b>38.00</b>	<b>38.00</b>	<b>30.75</b>	<b>30.25</b>
<b>Municipal Services</b>							
Administration	1.00	1.00	1.00	2.00	2.00	1.00	1.00
Billing & Collection	2.50	2.00	2.00	3.00	3.00	4.00	4.00
Water Production	3.50	3.50	3.50	3.00	3.00	3.00	3.00
Water Distribution Maintenance	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Wastewater Collection	2.00	2.00	2.00	3.00	3.00	3.00	3.00
<b>Total (Utility Fund)</b>	<b>13.00</b>	<b>12.50</b>	<b>12.50</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
<b>Total All Funds</b>	<b>47.25</b>	<b>50.00</b>	<b>51.00</b>	<b>53.00</b>	<b>53.00</b>	<b>45.75</b>	<b>45.25</b>



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ORDINANCE O-21-09

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JACKSBORO, TEXAS, ADOPTING THE ANNUAL PROGRAM OF SERVICES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2009 AND TERMINATING ON SEPTEMBER 30, 2010 AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT AND ACCOUNT FOR SAID YEAR IN ACCORDANCE WITH THE CODE OF ORDINANCES OF THE CITY OF JACKSBORO, TEXAS AND THE LAWS OF THE STATE OF TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND, PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City Manager for the City of Jacksboro, Texas has submitted a proposed annual program of services to the City Council of the City of Jacksboro, Texas, setting forth the estimated revenues and expenditures of said City as required by Section 31.19(G) of the City of Jacksboro Code of Ordinances; and

**WHEREAS**, a copy of the annual program of services has been filed with the City Secretary of the City of Jacksboro, Texas; and

**WHEREAS**, the City Council finds that all provisions pertaining to the adoption of the annual program of services contained in the Code of Ordinances of said City and the laws of the State of Texas have been in all things complied with; and

**WHEREAS**, after full and final consideration, the City Council has determined that the annual program of services should be approved and adopted and that the appropriations for each department, project and account for said fiscal year should be amended as proposed;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSBORO, TEXAS, THAT:**

**SECTION 1.** All the above premises are hereby found to be true and correct and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** The annual program of services containing the budget estimate of the revenue of the City of Jacksboro, Texas, and the expenses of conducting the affairs thereof for the fiscal year beginning on October 1, 2009 and ending on September 30, 2010, as submitted to the City Council by the City Manager of said City, be and the same is, in all things adopted and approved as the amended budget estimate of all current expenses and fixed charges against said City for the fiscal year ending on September 30, 2010.

**SECTION 3.** There is hereby appropriated from the funds indicated for such proposed respectively, such sums of money as may be required for the accomplishment of each of the projects, operations, activities, purchases or other expenditures proposed for any department, the total amount of estimated costs of the projects, operations, activities, purchases and other expenditures for such departments.

**SECTION 4.** Within an individual fund the City Manager shall be and is hereby authorized to make intra-department and inter-department fund transfers during the fiscal year as becomes necessary in order to avoid over expenditure of a particular account.

**SECTION 5. SEVERABILITY CLAUSE.** If any section, subsection, paragraph, sentence, clause, phrase or word of this Ordinance or the application thereof to any person or circumstance is held invalid or unconstitutional, such holding shall not affect the validity of the remaining portion of this Ordinance, and the City Council hereby declares that it would have passed such remaining portion despite such invalidity or unconstitutionality.

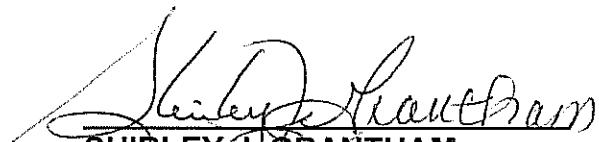
**SECTION 6. EFFECTIVE DATE.** This Ordinance shall become effective immediately upon its passage and approval.

**PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF JACKSBORO, TEXAS, THIS THE 8<sup>th</sup> DAY OF SEPTEMBER, 2009.**

CITY OF JACKSBORO

  
\_\_\_\_\_  
TOM SESSIONS  
MAYOR

ATTEST:

  
\_\_\_\_\_  
SHIRLEY J. GRANTHAM  
CITY SECRETARY

APPROVED AS TO LEGAL FORM:

  
\_\_\_\_\_  
DAVID SPILLER  
CITY ATTORNEY

ORDINANCE O-22-09

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JACKSBORO, TEXAS, PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF JACKSBORO, TEXAS, FOR THE YEAR 2009 ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2009, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL EXPENSES; PROVIDING FOR THE COLLECTION OF TAXES AND THE ENFORCEMENT OF COLLECTIONS; AND, PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the annual program of services for the City of Jacksboro, Texas for the Fiscal Year 2009-2010 has been adopted; and

**WHEREAS**, certain revenues for sources other than ad valorem taxes will be available for a portion of the expenditures in the annual program of services; and

**WHEREAS**, ad valorem taxes should be levied and collected with the additional revenues to meet the remaining portion of such expenditures;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSBORO, TEXAS, THAT:**

**SECTION 1.** All the above premises are hereby found to be true and correct and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** The City Council of the City of Jacksboro, Texas, does hereby levy and adopt the tax rate on \$100.00 assessed valuation for the tax year 2009 as follows:

\$0.44753 for the purpose of maintenance and operations;  
\$0.4798 for the purpose of principal and interest of debt of the city;  
\$0.92733 total tax rate.

**SECTION 3.** This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will raise taxes for maintenance and operations on a \$100,000 home by approximately \$167.23.

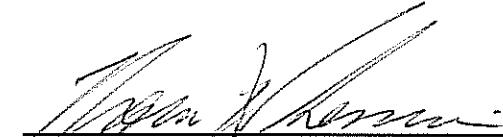
**SECTION 4.** The tax assessor/collector is hereby authorized to assess and collect the taxes of the City of Jacksboro, Texas.

**SECTION 5. EFFECTIVE DATE.** This Ordinance shall become effective immediately upon its passage and approval.

Ordinance O-22-09  
09-08-2009  
Page 2

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF JACKSBORO, TEXAS, THIS THE 8<sup>th</sup> DAY OF SEPTEMBER, 2009.

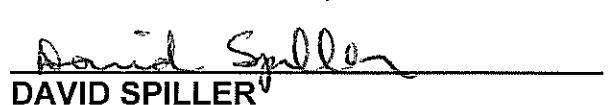
CITY OF JACKSBORO

  
\_\_\_\_\_  
TOM SESSIONS  
MAYOR

ATTEST:

  
\_\_\_\_\_  
SHIRLEY J. GRANTHAM  
CITY SECRETARY

ATTEST AS TO LEGAL FORM

  
\_\_\_\_\_  
DAVID SPILLER  
CITY ATTORNEY

## GLOSSARY

### Enhance Quality of Life

**Athletic / Recreation Facilities:** Maintenance of athletic fields and recreation center to include mowing, weeding, renovation, and repairs to equipment and facilities.

**Annexation Plan (Expansion):** Provides for the development of a plan for the incorporation of territory using the ETJ (extra territorial jurisdiction and preparation of service plans for the areas annexed (Home Rule).

**Beautification Program:** A Citywide effort designed to improve overall community aesthetics.

**Capital Improvement Program:** This function is responsible for developing a list of all capital improvements to be undertaken during the five fiscal years succeeding the budget year.

**Comprehensive (Master) Plan:** The development of a master plan for the growth and development of Jacksboro.

**Economic Development:** Provides staffs support for the JEDC, Economic Development Task Force and prepares standards for development in Jacksboro.

**Entranceway Program:** A program designed to maintain entranceways to compliment the City.

**Geographic Information System (GIS):** Provides for the development of a computerized mapping system for property, infrastructure, and signs.

**Growth Management:** Provided for the development and management of standards to guide growth within the City as directed by the Comprehensive Plan.

**Historic District:** Provides for the development of a historic district, including an ordinance, which established the standards, incentives, and preservation of historic structures.

**Landscape Ordinance:** Provides for the implementation of landscape standards applicable to all aspects of development in Jacksboro, particularly new development.

**Library Support:** Support of library services for the residents of Jacksboro.

**Marketing Program:** Provides for the development of a marketing program to promote the city.

**Master Park Plan (Expansion):** A master plan for park expansion and development.

**Master Thoroughfare Plan:** Provides for the development of street standards, types of thoroughfares and drainage requirements.

**Multi-Family Housing (Apartments):** The development of apartments to provide suitable housing for citizens.

**Neighborhood Programs:** The provision of community services to neighborhoods in Jacksboro. This includes beautification, code enforcement, crime prevention, parks and recreation and public safety.

**Renovation of City Hall:** Designated funds for the renovation of the municipal building (City Hall).

**Sign Ordinance:** The development of a new sign ordinance with standards for each zoning district and types of signs.

**Strategic Planning (City Council):** The annual strategic planning session for the City Council including the use of an outside facilitator.

**Recreation Center:** A centralized building for recreational activities and development of children, youth and adult programs to serve the community

**School Outreach Program (Fire):** Programs to help students in selecting fire technology career programs. This includes Career Day along with coordinating visits to schools providing demonstrations and information related to fire service.

**Senior Citizens Center:** Provides for maintaining a centralized building for Senior Citizens' activities (Concerned Citizens).

**Sports Complex (Athletic Fields):** Development of a universal athletic complex to serve a variety of sports activities for the community (Twin Lakes Park).

## Provides a Safe Environment

**Animal Control:** Provides continuing enforcement of all state and local laws relating to the safekeeping and disposal of animals.

**Bike Patrol:** Provides accessible coverage during special events such as parades, auctions, fairs, and street dances.

**Building Inspections:** The prescribed development of standards relating to all phases of building, plumbing, electrical, and mechanical codes of residential and commercial structures.

**Building Safety Week:** A national week set aside to help educate the public on the needs of Building Codes and how they help their community.

**City Employee Emergency Training:** Establishing a program to annually train all City employees in emergency procedures. This includes fire safety, minor first aid, and the City's disaster plan and policies.

**Code Enforcement:** Provides continuous enforcement of all local ordinances pertaining to health and safety to include abatement of nuisances.

**Communications:** Effective dispatching of all Police and Fire related calls for service and the accurate documentation of emergency 911 calls.

**Community Oriented Policing:** The provision of effective outreach activities in the community that will foster effective cooperation between Police and citizens.

**Crime Prevention:** Involvement in community sponsored activities that provide crime prevention information and support to the citizens and businesses of the City.

**Criminal Investigation:** Responsible for solving reported criminal offenses, apprehending the criminal, and returning property to the owner.

**Demolition & Substandard Housing:** To condemn and demolish a substandard structure that would otherwise be a danger to the community by the harboring of criminals, transients, wild animals, rodents and other nuisances that threaten the health and safety of our community.

**Emergency Preparedness:** To administer the Emergency Management Plan for the City, provide for constant updates and review of the City Plan and conduct annual drills to keep all departments ready for disaster actions.

**Fire Equipment Maintenance:** Provide for the maintenance and operation of fleet suppression equipment.

**Fire Hydrant Maintenance:** Provide a program to semi-annually flow test all hydrants to determine gallons per minute (GPM).

**Fire Inspections:** Provides a comprehensive fire safety education program for all citizens to include "stop, drop, and roll", burn prevention, work place fire safety education and fire prevention for senior citizens.

**Fire Suppression:** Provides fire suppression to combat all types of fires to include structure fires, vehicle fires, wild-land fires and hazards such as hazardous material incidents.

**Fire Training:** Conduct firefighter training for all personnel to keep abreast of new problems and developments and to learn the most current fire control methods. This will also keep the department and City in line with State, insurance services offices (ISO) and federal regulations.

**K-9 Unit:** Investigation and recovery of all narcotic related offenses where narcotics are believed to be concealed and tracking and recovery of lost or missing persons.

**Neighborhood Crime Watch:** Providing assistance for organizing and maintaining Neighborhood Crime Watch Programs for the City.

**Parking Enforcement:** Enforcement of all parking in the City where regulated by sign, ordinance or State Law.

**Park Maintenance:** Maintenance of park grounds to include mowing, weed eating, and maintenance of equipment for safety.

**Plan Review:** Provides for the assurance that plans are submitted for formal review and comply with all applicable development standards, building codes and state laws.

**Pre-Fire Planning:** A pre-fire program on all business in the City, to include layout of buildings, utilities, and hazards present in the buildings. Copies are to be carried in each fire unit.

**Sign Maintenance Program:** Provides maintenance of directional signs in the City.

**Smoke Detector Program:** A smoke detector installation program for citizens of Jacksboro.

**Traffic Enforcement:** Enforcement of all traffic laws and initial investigations of all motor vehicle accidents that occur on public streets and right-of-ways.

## Provide a Clean Environment

**Adopt-a-Park Program:** A program for individual or group adoption of City Parks for community enhancement.

**Convenience Station:** Provide an area for citizens to take miscellaneous junk and debris in order to provide a clean environment.

**Environmental Health (Inspections):** Regulates the release of harmful materials into the Wastewater System in accordance with federal and state regulatory guidelines.

**Health Inspections:** Provides inspections of food establishments to ensure compliance with all local and state laws related to food preparation.

**Recycling Program:** Provide an area for citizens to recycle various commodities.

**R-O-W Maintenance Program:** Mowing of the streets and alleys as needed to beautify the community.

**Solid Waste Collection (Brush/Bulk):** To provide the citizens with a means to dispose of large amounts of brush and larger items as sofas and appliances.

**Storm Water Improvements (Drainage):** Maintain and supply adequate storm water drainage to control potential health hazards and property damage caused by flooding.

**Street Construction/Paving:** Provides for the quality and longevity of the streets in the City through privatized construction and paving.

**Street Maintenance Program:** Ensures proper maintenance of the streets.

**Street Sweeping Program:** Provides maintenance of existing curbs, gutters, and streets through routine sweeping activities.

**Wastewater Maintenance (Collection):** Provides an adequate and safe wastewater transportation system from the customer facility to the wastewater treatment plant in accordance with federal and state regulatory guidelines.

**Water Distribution System:** Supply potable water to service customers by maintaining an adequate Water Distribution System.

**Water Metering:** Supply courteous and efficient service to all water customers by providing accurate meter reading services.

**Water Storage/Reserves:** Maintain an adequate supply of potable water for customer consumption, irrigation, recreation, and fire protection in accordance to federal and state regulations.

## Efficient Delivery of Services

**Accounting Services:** Provides accounting and financial support to City departments, management, and City Council.

**Accrual Basis of Accounting:** Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Audit Services:** This function is responsible for an external evaluation of financial compliance.

**Basis of Accounting:** Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

**Basis of Budgeting:** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Benefit Plan:** Provides quality medical programs, retirement, flex and other benefits for employees.

**Budget:** Provides for the coordination and delivery of the Annual Program of Services (Budget).

**Customer Service:** Provides professional, reliable service to utility customer and provides responsive actions to citizens needs.

**Compensation Plan:** Provides an equitable compensation and classification plan for employees.

**Employee Assistance Program (EAP):** Provides employees with a counseling assistance program designed to address personal situations related to work or home.

**Facilities Management:** Provides for the operation and maintenance of all City owned buildings. Services associated with this function include air conditioning, electric, gas heating, and water/wastewater.

**Grants Management:** The management and oversight of state and federal grants to include monitoring and reporting.

**Information Services (Data Processing):** Provides availability of accurate information through the mainframe computer or by developing a network environment.

**Intergovernmental Relations:** The management of ongoing relations with area cities, the county, special districts, and department of the state or federal governments.

**Investments:** Provides monitoring of the City's investment policies for compliance with state standards, makes recommendations annually, and provides quarterly reports to the investment committee.

**Legal:** The management and response to legal matters and issues for the City.

**Modified Accrual Basis of Accounting:** Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are

recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

**Municipal Court:** This function is responsible for the efficient operation of the court to include adjudication of all traffic citations, criminal cases arising under City Ordinances and Class "C" misdemeanors filed in the City of Jacksboro.

**Public Information:** The provision of media services with the local newspaper and other requests for information.

**Purchasing:** This function is responsible for the centralized purchasing of goods and services for all City departments.

**Records Management:** The management and maintenance of records retention schedules as established by the State.

**Risk Management:** The administrations of programs to prevent, reduce, control, and provide coverage for insurance claims. To identify and evaluate the exposure of liability losses and work related losses.

**Tax Collection:** Provides for the billing and collection of all ad valorem taxes and hotel/motel tax. Provides information to the Tax/Assessor for the calculation of the City's tax rate.

**Workers' Compensation:** Provides medical coverage for work related injuries.