



FY2014-2015 BUDGET

ANNUAL PROGRAM OF SERVICES

This budget will raise more total property taxes than last year's budget by \$32,116 and 15.38%, and of that amount \$17,933 is tax revenue to be raised from new property added to the tax roll this year.

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

For: Mayor Murphy, Mayor Pro Tem Goodwin, Councilmember King, Councilmember Lowman

Against: None

Absent: Councilmember Bliss, Councilmember Matzen

Property Tax Rate Comparison	FY 2013-14	FY 2014-15
Property Tax Rate:	\$0.0200/100	\$0.0200/100
Effective Tax Rate:	\$0.0188/100	\$0.0185/100
Effective Maintenance & Operations Tax Rate:	\$0.1748/100	\$0.2268/100
Rollback Tax Rate:	\$0.0296/100	\$0.0518/100
Debt Rate:	\$0.0200/100	\$0.0200/100

Total Debt Obligation for the City of Bee Cave secured by property taxes: \$4.5M



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FY14-15 BUDGET CALENDAR

March 3 th	Finance distributes mid-year budget amendment documents
March 17 th	Department mid-year budget amendment requests due to Finance
April 1 st	Draft of FY13-14 Mid-Year Budget Amendment to City Manager
April 8 th	Mid-year FY13-14 Budget amendment to Council
April 9 th	Finance preparations for departmental FY14-15 Budgets
May 1 st	FY14-15 Budget Kickoff and Departmental Budgets distributed to departments
May 15 th	Department Budget Submissions due to Finance
May 15 th – June 5 th	Consolidation of department budgets, revenue projections, draft preparations
June 10 th	Draft of FY14-15 Budget to City Manager for review and comments
July 11 th	FY14-15 Proposed Budget DRAFT to City Council
July 21 st	FY14-15 Budget Workshop with City Council
July 22 nd	FY14-15 Budget Workshop during scheduled City Council meeting, if needed
July 29 st	FY14-15 Budget Workshop with City Council, if needed
*August 7 th	FY14-15 Proposed Budget to City Council during regularly scheduled CC mtg FY14-15 Proposed Budget filed with City Secretary
August 12 th	FY14-15 Budget Workshop during scheduled City Council meeting
*August 30 th	Certified Property Tax Appraisal & Tax Roll received
August 26 th	FY14-15 Budget Workshop during scheduled City Council meeting
September 1 st	Notice in Newspaper
*September 9 th	FY14-15 Budget Adoption & Adoption of Certified Property Tax Roll & Rate Budget and Tax Rate Public Hearings
*September 23 rd	Final FY13-14 Budget Amendment Adoption
*September 23 rd	Alternate date to adopt FY14-15 Budget (if needed)

*Dates have been revised to accommodate delayed receipt of the Certified Property Tax Appraisal & Tax Roll from Travis Central Appraisal District from July 25th to August 30th.

FY 2014-15

Budget Overview

The City of Bee Cave's proposed budget consists of various funds. Each fund represents a specific function and maintains individual objectives. The City of Bee Cave's funds include the General Fund, Debt Service Fund, Road Maintenance Fund, Economic Development Corporation (4B) Fund, Hotel Occupancy Tax Fund, Municipal Court Security and Technology Fund, Beautification Fund, Public Safety Fund, and Capital and Special Projects Fund.

General Fund

The General Fund reflects the City's general service operations such as public safety, libraries, parks, and administration. The major revenue source of the General Fund is Sales and Use Taxes.

Revenues:

Sales Tax Revenues – Proposed budget is based on an estimated \$8.25M combined sales tax revenue. \$4.125M represents the General Fund 1% allocation and \$2.063M represents the General Fund 0.5% allocation approved to offset Property Taxes. The remaining allocations are appropriately distributed to the Economic Development Corporation Fund and the Road Maintenance Fund.

Mixed Drink Tax – Proposed budget is based on previous year actual recorded revenues. This tax is imposed on gross receipts of those licensed for the sale, preparation or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the licensee within the City limits.

Franchise Fees – Proposed budget is based on previous year actual recorded franchise fee revenues. These are fees paid to the City for use of City streets and public right of way in lieu of other municipal charges and fees.

Building Fees – Proposed budget is based on FY2013-14 year end estimates.

Library Revenue – Proposed revenues are based off current year end estimates.

Interest Income – Proposed budget is based on current year end estimates. Changing of investment strategies from pools to money market savings accounts should result in sustained interest income.

Miscellaneous – This line item includes various facilities reservations, grant revenue, sale of surplus property, proceeds from insurance and police security and patrol revenues.

Municipal Court – Proposed revenues are based on current year end estimates. Municipal Court revenues are durative of citation activity which is affected by officer turnover and vacancies.

Transfer from 4B Economic Development Fund – The EDB transfers \$100K (3rd of 4 payments) to the General Fund to offset pre-paid building and development fees by the Ladera development project. The revenue also contains a \$35K transfer for costs associated with maintaining EDC parklands.

Proposed General Fund revenues total \$7,721,430.

Expenditures:

Administration – The proposed budget includes operating costs for administrative and financial processes.

City Council – The proposed budget contains a slight increase for supplies and training.

Legal – The proposed budget reflects a decrease in Other Professional Services designated for outside legal counsel.

Non-Departmental – The proposed budget is based off previous year to date expenditures. This budget contains a contingency used for unpredictable expenditures and emergency non-budgeted purchases. This budget also contains risk insurance premiums and capital lease payments for copiers.

Information Systems – The proposed budget is based off previous year to date expenditures. There are no capital items included in the proposed budget.

Library – The proposed budget includes the expansion of Monday hours added mid-year FY2013-14. The proposed budget also includes a slight increase in DVDs and training. There are no capital items included in the proposed budget.

Parks and Facilities – The proposed budget includes a significant increase in repairs and services contracts. A portion of this increase is offset by a decrease in salaries and benefits due to the elimination of one full-time park ranger position. This budget covers the expenditures associated with maintaining parks and facilities, including right-of-way mowing. Service contract increases are a result of adding third-party janitorial services for Central Park and City Hall restrooms. Repairs & Maintenance were increased to include rubber mulch at the park playscapes and crushed granite on trails and parking areas.

Municipal Court – The proposed budget reflects an increase in salaries and benefits and a reduction in municipal court judge expenditures due to the reclassification of the Municipal Court Judge from professional services to a part-time employee. The salaries and benefits line item also increased due to the additional of benefits associated with the Warrant Officer position. The Warrant Officer position became a full time position mid-year FY2013-14 with salary and benefits split between Municipal Court and Police.

Police – The proposed budget includes an increase in salaries and benefits due to the addition the department's portion of the Warrant Officer position that was made full time mid-year FY2013-14. The Warrant Officer was previously expensed out of the Municipal Court. This line item also includes an increase in the salary associated with the chief position which is currently in the recruitment process. The training line item was increased to include funding for professional certifications that may be funded by applying for funding from the State of Texas. The remaining expenditures are budgeted based on current year-to-date expenditures.

Planning and Development – The proposed budget reflects a decrease of the previous fiscal year. This includes a full year of salaries and benefits for the City Planner position. The budget also includes funding for third-party assistance with inspections and plan reviews. Expenditures associated with Planning and Development are offset by Building Fees revenues. The budget previously included expenditures associated with Engineering.

Engineering – The proposed budget reflects an increase due to the addition of funding for third-party traffic impact analysis and an increase in salaries and benefits for full year funding of the engineer-in-training position. This budget was previously included in the Planning and Development budget. A portion of expenditures associated with Engineering are offset by Building Fees revenues.

Chapter 380 Payments – The proposed budget is based on sales tax collections of \$8M with 25% of collections attributed to the Hill Country Galleria and 25% of collections attributed to the Shops at the Galleria.

Transfers – The proposed budget includes a transfer to the Debt Services fund to supplement the 2008 GO Bond payment. The budget also includes a transfer to the Capital & Special Project fund for the Comprehensive Plan project.

Proposed General Fund expenditures total \$7,240,706.

Debt Service Fund

The Debt Service fund is used to record and distribute resources for payment of general obligation long-term debt principal and interest. Resources include all Ad Valorem Tax.

Property Tax (Ad Valorem Tax) – Proposed budget is based off current year to date estimates and will be revised when the Certified Appraisal Roll is received from Travis County Appraisal District.

Transfer from General Fund – The proposed budget includes a transfer from the General Fund to partially fund debt service payments. This transfer is funded by a portion of sales tax revenue dedicated to offset property taxes.

Proposed Debt Service Fund revenues total \$396,454.

Expenditures:

Professional Services – The proposed budget is for the expenses associated with third-party collections of property taxes.

2008 GO Bond Principal and Interest – The proposed budget contains funding for the 2008 General Obligation Bond principal and interest payment. These bonds were sold for the construction of Bee Cave Central Park.

Proposed Debt Service Fund expenditures total \$396,454.

Road Maintenance Fund

The Road Maintenance Fund is used to record and distribute resources and expenditures associated with road maintenance. These expenditures include signs, markings, guardrail repairs, and repairs and maintenance. These expenditures may also include capital outlay for new road construction.

Sales Tax Revenues – The proposed budget is based on an estimated \$8.25M combined sales tax revenue, of which \$515,625 is allocated to the Road Maintenance Fund.

Proposed Road Maintenance Fund revenues total \$515,625.

Expenditures:

The Road Maintenance Budget contains funding for the repair or replacement of existing street blades and traffic control signage; pavement markings; guardrail repairs; and repairs and maintenance of existing roads.

Proposed Road Maintenance Fund expenditures total \$100,000.

Economic Development Corporation Fund

The Type B Economic Development Corporation is funded by an adopted sales tax rate to finance new and expanded business enterprises within the City through development of industries and cultivating communities, including parks, museums, sports facilities, and affordable housing; subject to administrative restrictions.

Sales Tax Revenues – Proposed budget is based on an estimated \$8.25M combined sales tax revenue, of which \$1.547M is allocated to the Economic Development Corporation Fund.

Proposed Economic Development Corporation Fund revenues total \$1,547,375.

Expenditures:

Maintenance and Operations – The proposed budget includes funding for costs to maintain the Primitive Park Land and Central Park Dog Park and Trails. Proposed expenditures include a \$25K transfer to the General Fund for staffing, vehicle usage, and materials and supplies required to maintain parks.

Capital Outlay – The proposed budget includes capital funding for a future capital project to be determined at a later date.

Debt Service – The proposed budget contains funding for the principal and interest payment of the 2013 Refunded Bond. These bonds were used for the construction of Bee Cave Parkway.

Transfer to General Fund – The EDB transfers \$100K to the General Fund to offset pre-paid building and development fees by the Ladera development project. This is the third of four payments, totaling \$400K.

Proposed Economic Development Corporation Fund expenditures total \$1,547,375.

Special Revenue Funds

Special Revenue funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for specific purposes. The City of Bee Cave has several special revenue funds, including the Hotel Occupancy Tax Fund, the Beautification Fund, the Municipal Court Security and Technology Fund, and the Public Safety Fund.

Hotel Occupancy Tax Fund

The Hotel Occupancy Tax Fund reports the receipt and distribution of the City's Hotel Occupancy Tax. This tax is levied at 7% of sleeping room rentals. Revenues from this fund can only be disbursed for the promotion of tourism within the City of Bee Cave. In November of 2013, the City began collecting hotel occupancy tax revenue after annexation.

Revenues:

The proposed budget revenues are based on current year to date collections.

Proposed Hotel Occupancy Tax Fund revenues total \$24,000.

Expenditures:

The proposed Hotel Occupancy Tax Fund does not contain any projected expenditures for FY2014-15.

Proposed Hotel Occupancy Tax Fund expenditures total zero.

Municipal Court Security and Technology Fund

The Municipal Court Security and Technology Fund is used to account for and disburse funding obtained through Municipal Court associated with the Municipal Court Building Security Fee and the Technology Fee.

Revenues:

Municipal Court Building Security Fee – The proposed budget includes building security fees levied against defendants convicted of misdemeanor offenses in a municipal court, at \$3 per offense as set by the Code of Criminal Procedure.

Municipal Court Technology Fee – The proposed budget includes technology fees levied against defendants convicted of misdemeanor offenses in a municipal court, at \$4 per offense as set by the Code of Criminal Procedure.

Proposed Municipal Court Security and Technology revenues total \$10,000.

Expenditures:

Municipal Court Building Security – The proposed budget includes expenditures as determined by the Code of Criminal Procedures. These funds may only be used for security personnel, services, and items related to the building that houses the Municipal Court.

Municipal Court Technology – The proposed budget includes expenditures as determined by the Code of Criminal Procedures. These funds may only be used to purchase or maintain technological enhancements for the Municipal Court.

Proposed Municipal Court Security and Technology Fund expenditures total \$5,800.

Beautification Fund

The Beautification Fund is used to account for and disburse funding for the purpose of beautification.

Revenues:

The proposed budget revenues are based on current year to date collections and are derived from fees submitted for landscaping permits.

Proposed Beautification Fund revenues total \$2,500.

Expenditures:

The proposed budget expenditures include the replacement of trees and new picnic tables at Central Park.

Proposed Hotel Beautification Fund expenditures total \$9,500.

Public Safety Fund

The Public Safety Fund is used to account for and disburse funding for the purpose of public safety. Previously, the Public Safety Fund was budgeted and expensed out of the General Fund.

Revenues:

The proposed budget does not contain a specific revenue stream. Previously a portion of net Municipal Court revenues were set aside for the purpose of public safety. In FY2011-12, the funds became included in the General Fund.

Proposed Public Safety Fund revenues total zero.

Expenditures:

The proposed budget expenditures include the purchase of one Police Interceptor Sedan and a pole mounted speed display.

Proposed Public Safety Fund expenditures total \$56,206.

Capital and Special Projects Fund

The Capital and Special Projects Fund is used to fund and expense non-operating and capital projects. The revenues in this fund are transfers in from other funds for specific projects.

Revenues:

The proposed budget includes a transfer in from the General Fund of \$134,500; \$100,000 for the Comprehensive Plan project, \$17,500 for exterior doors replacement at City Hall, and \$17,000 for office build outs in City Hall.

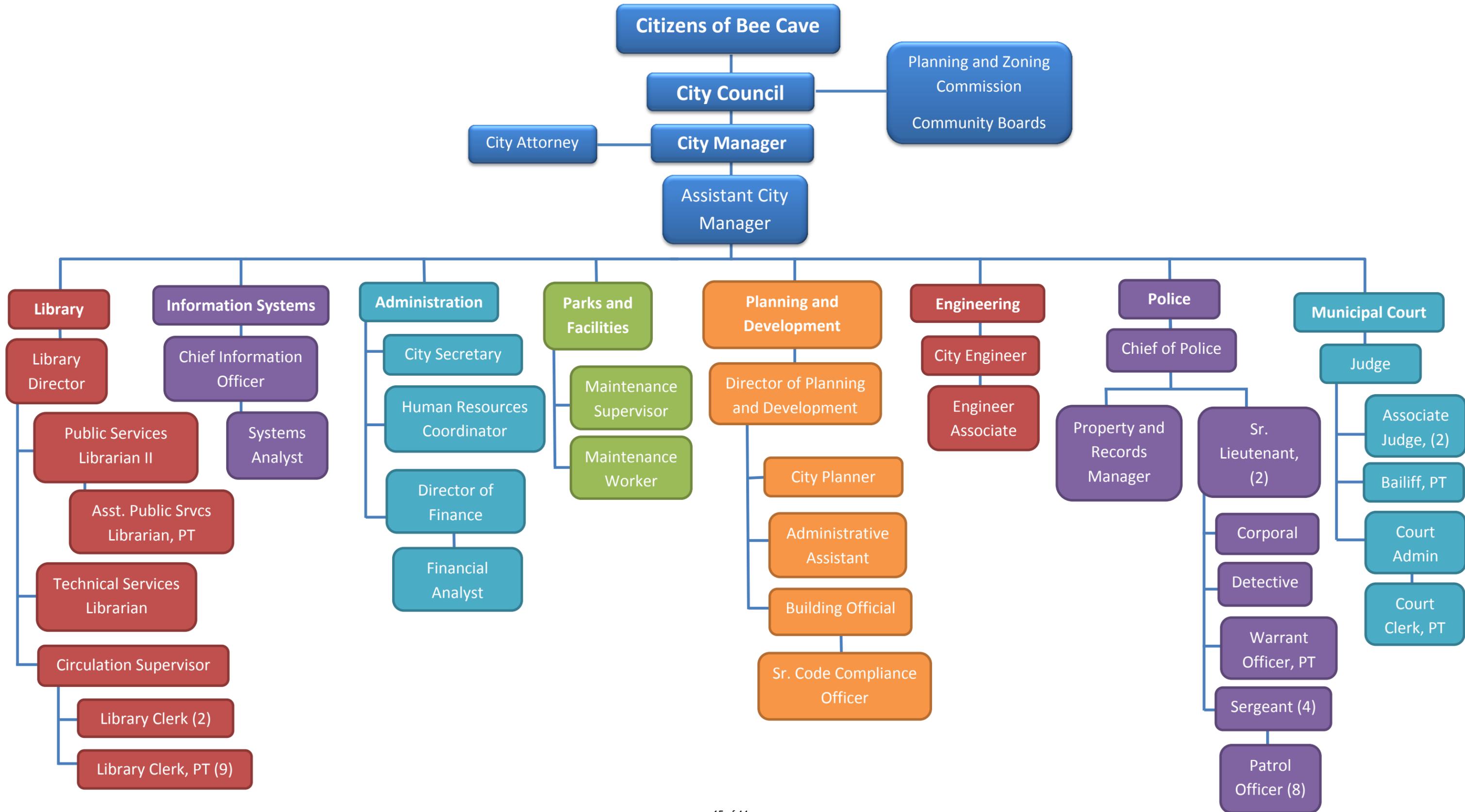
Proposed Capital and Special Project Fund revenues total \$134,500.

Expenditures:

The Capital and Special Projects Fund proposed budget contains funding for the Comprehensive Plan Update project, replacement of select exterior doors at City Hall, and office build out in City Hall.

Proposed Capital and Special Projects Fund expenditures total \$134,500.

City of Bee Cave Organizational Chart FY 2014-15



CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

BUDGET RESOURCE & EXPENDITURE SUMMARY
2014-15 BUDGET

RESOURCES (including use of reserves)	2012-13	2013-14	2013-14	2014-15
	ACTUAL	AMENDED*	ESTIMATE	ADOPTED
General Fund	\$ 7,728,248	\$ 7,347,144	\$ 7,550,703	\$ 7,721,430
Debt Service Fund	910,077	909,469	909,469	396,454
Road Maintenance Fund	417,615	484,375	509,688	515,625
Economic Development Corporation 4B Fund	1,509,020	1,816,240	1,810,365	1,547,375
Hotel Occupancy Tax Fund	-	24,000	24,000	24,000
Municipal Court Security & Technology Fund	12,866	10,000	10,000	10,000
Beautification Fund	4,463	2,500	2,800	9,500
Public Safety Fund	143,489	325,556	287,364	56,206
TOTAL OPERATING RESOURCES	\$ 10,725,778	\$ 10,919,284	\$ 11,104,389	\$ 10,280,590
Capital & Special Projects Fund	1,674,715	1,275,629	1,275,629	134,500
TOTAL RESOURCES	\$ 12,400,493	\$ 12,194,913	\$ 12,380,018	\$ 10,415,090

EXPENDITURES	2012-13	2013-14	2013-14	2014-15
	ACTUAL	AMENDED*	ESTIMATE	ADOPTED
General Fund	\$ 7,215,489	\$ 7,267,928	\$ 7,040,184	\$ 7,240,706
Debt Service Fund	909,902	909,019	909,019	396,454
Road Maintenance Fund	251,000	98,000	98,000	100,000
Economic Development Corporation 4B Fund	1,768,311	1,810,365	1,810,365	1,547,375
Hotel Occupancy Tax Fund	-	3,000	3,000	-
Municipal Court Technology & Security Fund	14,108	5,800	5,800	5,800
Beautification Fund	8,509	2,390	2,390	9,500
Public Safety Fund	143,489	325,556	287,364	56,206
TOTAL OPERATING EXPENDITURES	\$ 10,310,808	\$ 10,422,058	\$ 10,156,122	\$ 9,356,041
Capital & Special Projects Fund	1,958,641	1,275,629	1,275,629	134,500
TOTAL EXPENDITURES	\$ 12,269,449	\$ 11,697,687	\$ 11,431,751	\$ 9,490,541

*FY2013-14 Budget Amendment was adopted on April 8, 2014.

**CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET**

**GENERAL FUND
BUDGET RESOURCE & EXPENDITURE SUMMARY**

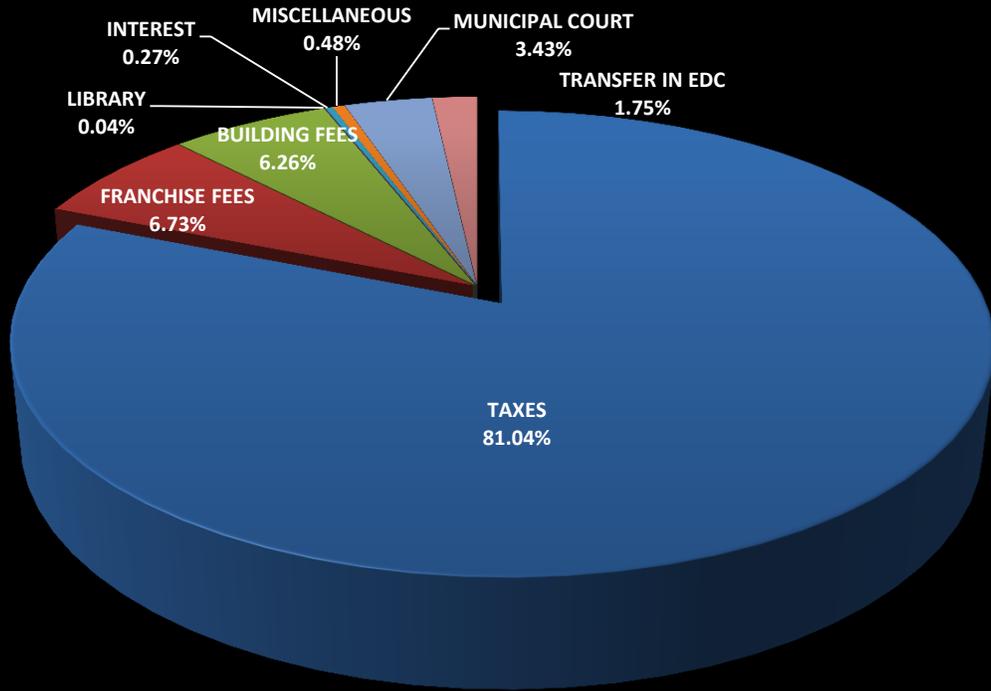
FUND BALANCE	2012-13 ACTUAL	2013-14 AMENDED*	2013-14 ESTIMATE	2014-15 ADOPTED
BEGINNING UNASSIGNED FUND BALANCE	\$ 6,107,894	\$ 6,730,441	\$ 6,730,441	\$ 7,240,960
Less : 9 Month Reserve	3,419,954	4,033,742	4,033,742	4,207,288
Less: Sales Tax Reserve	1,500,000	1,500,000	1,500,000	1,500,000
Less: City Hall Rehab	504,000	-	-	-
AVAILABLE UNASSIGNED FUND BALANCE	\$ 683,940	\$ 1,196,699	\$ 1,196,699	\$ 1,533,672

RESOURCE SUMMARY	2012-13 ACTUAL	2013-14 AMENDED*	2013-14 ESTIMATE	2014-15 ADOPTED
TAXES	\$ 5,825,092	\$ 5,872,500	\$ 6,186,911	\$ 6,257,500
FRANCHISE FEES	529,529	518,600	520,500	519,300
BUILDING FEES	866,450	481,000	418,500	483,500
LIBRARY	4,215	2,500	3,250	3,000
INTEREST	20,041	21,000	21,000	21,000
MISCELLANEOUS	71,097	66,764	48,242	37,000
MUNICIPAL COURT	295,324	266,780	234,300	265,130
TRANSFER FROM ECONOMIC DEVELOPMENT CORP	116,500	118,000	118,000	135,000
TOTAL RESOURCES	7,728,248	7,347,144	7,550,703	7,721,430

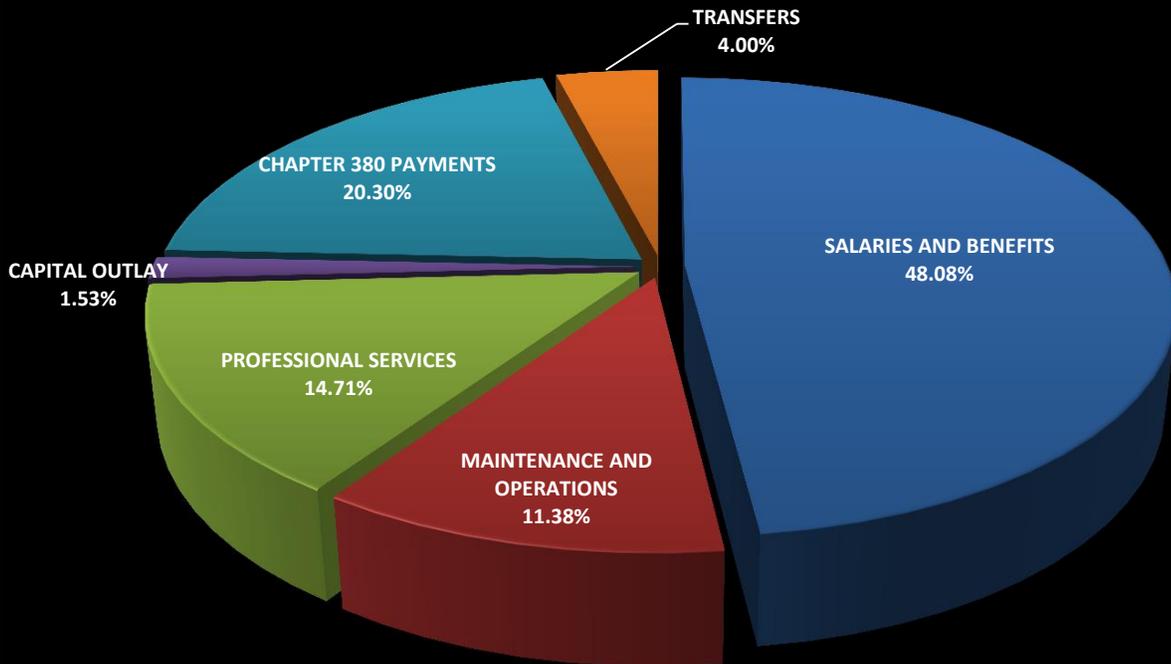
EXPENDITURE SUMMARY	2012-13 ACTUAL	2013-14 AMENDED*	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS	\$ 2,692,592	\$ 3,268,635	\$ 3,102,506	\$ 3,481,685
MAINTENANCE AND OPERATIONS	596,635	718,972	583,370	823,651
PROFESSIONAL SERVICES	839,212	1,079,470	1,071,939	1,064,968
CAPITAL OUTLAY	279,722	52,400	115,900	111,235
CHAPTER 380 PAYMENTS	1,407,643	1,434,591	1,452,609	1,469,532
TRANSFERS	1,399,685	713,860	713,860	289,635
TOTAL EXPENDITURES	\$ 7,215,489	\$ 7,267,928	\$ 7,040,184	\$ 7,240,706
REVENUE OVER/(UNDER) EXPENDITURES	\$ 512,759	\$ 79,216	\$ 510,519	\$ 480,724
ENDING AVAILABLE UNASSIGNED FUND BALANCE	\$ 1,196,699	\$ 1,275,915	\$ 1,707,218	\$ 2,014,396

*FY2013-14 Budget Amendment was adopted on April 8, 2014.

FY2014-15 General Fund Budgeted Revenues \$7,721,430



FY2014-15 General Fund Budgeted Expenditures \$7,240,706



CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND
RESOURCE SUMMARY

DESCRIPTION	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
TAXES				
400-011 PROPERTY TAX - M&O ¹	\$ -	\$ -	\$ -	\$ -
400-021 SALES TAX REVENUE (1%) ²	3,924,613	3,875,000	4,077,500	4,125,000
400-022 SALES TAX REVENUE (.5% Property) ²	1,838,307	1,937,500	2,038,750	2,062,500
400-022 SALES TAX REVENUE (Road Maint) ²	-	-	-	-
400-022 SALES TAX REVENUE (4B EDB) ²	-	-	-	-
400-060 MIXED DRINK TAX	62,172	60,000	70,661	70,000
TOTAL TAXES	5,825,092	5,872,500	6,186,911	6,257,500
FRANCHISE FEES				
400-030 FRANCHISE FEES-MISCELLANEOUS	4,383	3,800	4,500	4,200
400-031 FRANCHISE FEES-SWTN BELL TELE	87,999	84,000	88,000	85,000
400-032 FRANCHISE FEES-LOGIX	3,781	3,800	3,000	2,400
400-033 FRANCHISE FEES-GRANITE TELECOM	7,189	7,000	7,100	7,000
400-034 FRANCHISE FEES-TWC DIGITAL PHN	21,706	22,000	22,000	22,000
400-035 FRANCHISE FEES-METTEL	4,136	4,000	1,500	4,000
400-036 FRANCHISE FEES-TW TELECOM	1,505	1,800	1,500	1,500
400-037 FRANCHISE FEES-TEXAS GAS SERVICE	256	1,200	900	1,200
400-038 FRANCHISE FEES-TIME WARNER CABLE	62,558	66,000	62,000	62,000
400-039 FRANCHISE FEES-AUSTIN ENERGY	336,016	325,000	330,000	330,000
TOTAL FRANCHISE FEES	529,529	518,600	520,500	519,300
BUILDING & DEVELOPMENT FEES ³				
400-050 CONTRACTOR REGISTRATION	6,000	6,000	6,000	6,000
400-051 PLATTING	811	-	3,000	8,075
400-052 ZONING, REZONE,CUP,VARIANCES	-	-	10,000	20,425
400-053 BLDG PLAN REVIEW & PERMITTING	767,500	400,000	325,000	339,625
400-054 SITE PLAN REVIEW & PERMITTING	-	-	30,000	55,100
400-055 REINSPECTION FEES	92,139	75,000	40,000	47,500
400-056 SIGNAGE	-	-	3,000	4,275
400-057 TECHNOLOGY FEES	-	-	1,500	2,500
TOTAL BUILDING FEES	866,450	481,000	418,500	483,500
LIBRARY				
400-070 GENERAL REVENUE, LIBRARY	4,215	2,500	2,500	2,500
400-071 LIBRARY DONATIONS	-	-	750	500
TOTAL LIBRARY	4,215	2,500	3,250	3,000
INTEREST INCOME				
400-090 INTEREST EARNINGS	20,041	21,000	21,000	21,000
TOTAL INTEREST INCOME	20,041	21,000	21,000	21,000

¹ - Property Tax Revenue is budgeted and recorded in the Debt Service Fund. FY2014-15 Certified Appraised Value = \$1.204B.

² - Sales Tax Revenue is collectively proposed at \$8.25M. Sales Tax Revenue for Road Maintenance is budgeted and Recorded in the Road Maintenance Fund. Sales Tax Revenue for the Economic Development Corporation is budgeted and recorded in the Economic Development Corporation Fund.

³ - Additional Building Fees revenue streams have been created to reflect actual activity effective April, 2014.

**CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET**

**GENERAL FUND
RESOURCE SUMMARY**

DESCRIPTION	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
OTHER INCOME				
400-100 MISCELLANEOUS REVENUE	19,988	9,000	9,000	9,000
400-102 FACILITIES RENTAL	2,581	5,000	3,000	3,000
400-103 BEAUTIFICATION ⁴	-	-	-	-
400-110 POLICE PATROL & SECURITY	28,660	41,522	25,000	25,000
400-151 SALE OF SURPLUS PROPERTY	-	11,000	11,000	-
400-152 REFUND OF PRIOR YR EXPENDITURE	-	242	242	-
400-153 PROCEEDS FROM INSURANCE	7,792	-	-	-
400-155 GRANT REVENUE	12,076	-	-	-
TOTAL MISCELLANEOUS	71,097	66,764	48,242	37,000
MUNICIPAL COURT REVENUE				
400-020 NSF CHECK FEE	50	50	-	-
400-100 ADMINISTRATIVE FEE	1,522	1,500	1,000	1,200
400-101 ARREST FEE	8,467	9,000	5,500	7,200
400-103 CHILD SAFETY FEES	5,550	5,000	4,500	6,000
400-104 COURT TECHNOLOGY FUND ⁵	-	-	-	-
400-106 DCS ADMIN FEE	6,543	7,700	2,700	3,500
400-107 COURT FINES	170,873	161,000	135,000	161,000
400-108 LOCAL OMNI BASE FEE	3,691	1,300	1,700	1,300
400-109 MUNI COURT BLDG SECURITY FEE ⁵	-	-	-	-
400-111 TRAFFIC FEE	6,147	4,500	2,500	3,200
400-112 TIME PAYMENT PLAN - LOCAL	2,132	1,900	2,000	2,000
400-113 WARRANT FEE	22,623	21,000	22,000	21,000
400-114 SERVICE OF SUMMONS	245	300	100	200
400-118 TIME PYMT LOCAL EFFICIENCY	530	500	500	500
400-120 EXPUNCTION FEE	30	30	-	30
400-122 JUDICIAL FEE - MUNI CT JFCI	1,083	1,000	800	1,000
400-125 GENERAL REVENUE	27,012	20,000	20,000	25,000
400-130 COLLECTION AGENCY REV	38,826	32,000	36,000	32,000
TOTAL MUNICIPAL COURT	295,324	266,780	234,300	265,130
SUBTOTAL REVENUE	\$ 7,611,748	\$ 7,229,144	\$ 7,432,703	\$ 7,586,430
OTHER FINANCING SOURCES				
400-XXX TRANSFER FROM 4B EDC (07) ⁶	116,500	118,000	118,000	135,000
TOTAL OTHER FINANCE SOURCES	116,500	118,000	118,000	135,000
TOTAL REVENUE	\$ 7,728,248	\$ 7,347,144	\$ 7,550,703	\$ 7,721,430

⁴ - Beautification revenues are budgeted in the Beautification Fund.

⁵ - Court Technology and Building Security revenues are budgeted in the Municipal Court Security and Technology Fund.

⁶ - Transfer in from 4B EDC reflects transfer from EDC for \$100k associated with developer contribution and \$35K for expenditures to maintain park lands.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND
DEPARTMENTAL EXPENDITURE SUMMARY

DESCRIPTION	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS				
5XX-111 SALARIES	2,111,206	2,555,658	2,466,615	2,696,052
5XX-113 UNEMPLOYMENT	-	1,500	5,500	-
5XX-114 OVERTIME - SECURITY/SCHOOL	-	26,522	15,000	16,962
5XX-115 OVERTIME	83,177	52,702	53,200	50,000
5XX-120 FICA (BOA SOCIAL SECURITY)	5,742	10,558	7,937	10,820
5XX-122 MEDICARE @ 1.45%	31,705	38,250	36,631	40,189
5XX-124 RETIREMENT (TMRS) ¹	131,807	154,771	160,947	244,617
5XX-125 VISION COVERAGE ²	5,029	7,301	5,582	6,426
5XX-126 HEALTH INSURANCE ²	296,687	380,833	318,952	381,639
5XX-127 DENTAL COVERAGE ²	18,279	30,970	22,396	25,392
5XX-129 LIFE INSURANCE	651	920	916	938
5XX-133 OTHER ALLOWANCE	8,309	8,650	8,830	8,650
TOTAL SALARIES AND BENEFITS	2,692,592	3,268,635	3,102,506	3,481,685
MAINTENANCE & OPERATIONS				
5XX-205 BOOKS - LIBRARY	60,696	47,000	47,000	47,000
5XX-206 DVDS - LIBRARY	-	2,000	2,000	4,000
5XX-207 AUDIO BOOKS - LIBRARY	-	7,600	7,600	7,600
5XX-208 DIGITAL - LIBRARY	-	19,500	19,500	19,500
5XX-210 POSTAGE	4,328	7,200	5,250	6,650
5XX-211 SUPPLIES	51,643	40,000	49,800	41,450
5XX-212 PRINTING	4,706	7,500	5,050	5,950
5XX-214 SPECIAL DEPT SUPPLIES	49,436	51,787	33,260	48,512
5XX-215 REPAIRS	55,361	22,500	34,500	38,500
5XX-2XX REFUNDS	-	3,000	-	-
5XX-219 MISCELLANEOUS	41,978	7,050	1,650	4,250
5XX-221 ELECTRIC UTILITIES	94,486	95,000	93,000	95,000
5XX-222 WATER UTILITIES	23,821	16,000	18,000	18,000
5XX-223 TELECOMMUNICATION SVC PLANS	30,607	43,000	40,620	45,464
5XX-224 CABLE/DATA	10,503	14,700	12,500	12,500
5XX-228 ADVERTISING & RECRUITMENT	1,647	10,205	10,250	4,385
5XX-229 LEGAL NOTICES	9,331	10,000	9,260	8,000
5XX-231 ELECTIONS	8,221	10,000	10,000	10,000
5XX-234 MILEAGE REIMBURSEMENT	1,907	2,800	500	1,250
5XX-235 FUEL, TIRES & MAINTENANCE	79,103	90,000	76,200	87,500
5XX-236 CLOTHING/UNIFORMS	20,105	19,400	26,550	19,050
5XX-241 TRAVEL & MEETINGS	11,415	24,145	22,795	31,010
5XX-242 SEMINARS & TRAINING	14,597	39,055	32,480	39,275
5XX-243 MEMBERSHIP FEES	9,848	11,830	11,705	12,705
5XX-XXX TUITION REIMBURSEMENT	1,097	2,000	-	-
5XX-251 FILING & RECORDING	950	2,200	2,600	3,100
5XX-252 BOARD EXPENSE/SPECIAL EVENTS	4,956	5,500	5,500	6,500
5XX-265 CREDIT CARD MERCHANT FEES	5,893	8,000	5,800	6,500
5XX-270 CONTINGENCY ³	-	100,000	-	200,000
TOTAL MAINTENANCE & OPERATIONS	596,635	718,972	583,370	823,651

¹ - FY14-15 TMRS Rates are 6.18% for 3 months & and 10.65% for 9 months.

² - Insurance premiums increase approximately 5.5%, after modest plan changes. Vision premiums increased 5%.

³ - Contingency is proposed at \$200K for FY14-15.

**CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET**

**GENERAL FUND
DEPARTMENTAL EXPENDITURE SUMMARY**

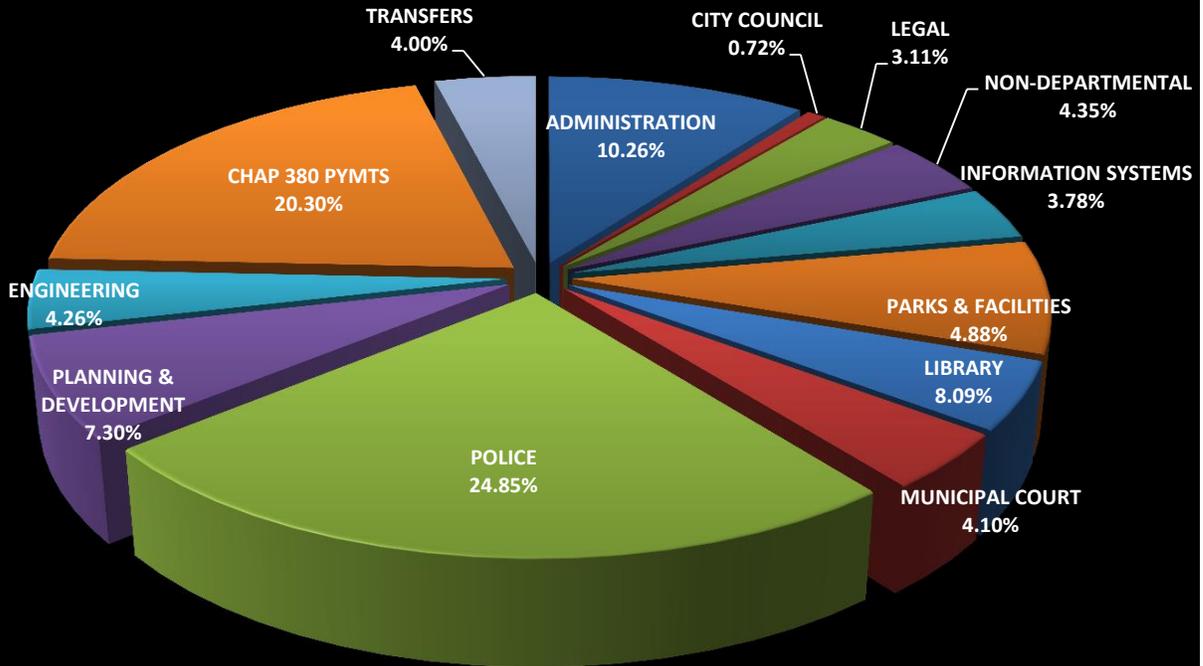
DESCRIPTION	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
PROFESSIONAL SERVICES				
5XX-509 WARRANT FEES	5,251	10,000	12,000	12,000
5XX-510 MUNICIPAL COURT JUDGE	8,750	-	-	-
5XX-511 LEGAL FEES	192,427	205,000	197,000	203,000
5XX-512 ACCOUNTANT FEES	-	-	-	-
5XX-513 AUDIT FEES	20,250	22,000	20,500	21,000
5XX-514 ENGINEERING FEES	81,315	60,000	88,000	85,000
5XX-515 OTHER PROFESSIONAL SERVICES	190,085	389,620	380,389	345,058
5XX-546 SERVICE CONTRACTS	280,270	317,850	304,050	323,910
5XX-550 RISK INSURANCE	60,864	75,000	70,000	75,000
TOTAL PROFESSIONAL SERVICES	839,212	1,079,470	1,071,939	1,064,968
CAPITAL OUTLAY				
5XX-710 CAPITAL OUTLAY	168,068	-	46,904	70,135
5XX-724 COMPUTER HARDWARE	57,019	4,500	15,996	5,100
5XX-725 SOFTWARE	29,873	11,900	11,900	-
5XX-730 LEASE/PURCHASE PAYMENT	24,762	36,000	36,000	36,000
TOTAL CAPITAL OUTLAY	279,722	52,400	115,900	111,235
CHAPTER 380 PAYMENTS				
5XX-620 SHOPS, HCS HOLDING 380	683,070	675,000	688,078	696,094
5XX-621 HCG REIT 380	722,462	750,000	764,531	773,438
5XX-622 BACKYARD 380	2,111	9,591	-	-
TOTAL ECONOMIC DEVELOPMENT	1,407,643	1,434,591	1,452,609	1,469,532
TRANSFERS				
5XX-200 TRANSFER TO DEBT SERVICE FUND	208,116	187,285	187,285	155,135
5XX-300 TRANSFER TO CAPITAL & SPECIAL PROJECTS	1,191,569	526,575	526,575	134,500
TOTAL TRANSFERS	1,399,685	713,860	713,860	289,635
TOTAL GENERAL FUND EXPENDITURES	\$ 7,215,489	\$ 7,267,928	\$ 7,040,184	\$ 7,240,706

**CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET**

**GENERAL FUND
BUDGET RESOURCE & EXPENDITURE SUMMARY**

EXPENDITURE SUMMARY BY DEPARTMENT	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
ADMINISTRATION	600,825	706,585	736,893	742,556
CITY COUNCIL	31,069	41,257	33,995	52,538
LEGAL	175,058	265,500	225,400	225,500
NON-DEPARTMENTAL	94,208	225,800	123,781	314,800
INFORMATION SYSTEMS	300,479	288,228	285,775	274,025
LIBRARY	443,229	522,815	511,778	585,615
PARKS & FACILITIES	409,367	322,958	327,458	353,068
MUNICIPAL COURT	187,110	262,410	212,563	296,838
POLICE	1,589,914	1,684,990	1,582,202	1,799,065
PLANNING & DEVELOPMENT	571,649	529,334	504,380	528,780
ENGINEERING	-	269,600	329,490	308,754
CHAP 380 PYMTS	1,407,643	1,434,591	1,452,609	1,469,532
TRANSFERS	1,399,685	713,860	713,860	289,635
TOTAL EXPENDITURES	\$ 7,215,489	\$ 7,267,928	\$ 7,040,184	\$ 7,240,706

**FY2014-15 Budgeted Expenditures by Department
\$7,240,706**



CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

501-ADMINISTRATION	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS				
501-111 SALARIES	\$ 404,833	\$ 509,862	\$ 532,300	\$ 522,188
501-115 OVERTIME	814	-	-	-
501-122 MEDICARE @ 1.45%	5,934	7,518	7,718	7,697
501-124 RETIREMENT (TMRS)	25,676	32,446	36,250	50,602
501-125 VISION COVERAGE	745	1,050	955	976
501-126 HEALTH INSURANCE	39,652	49,468	50,774	53,833
501-127 DENTAL COVERAGE	2,617	4,091	3,645	3,902
501-129 LIFE INSURANCE	92	135	143	135
501-133 OTHER ALLOWANCE	8,309	8,650	8,830	8,650
501-135 OTHER BENEFITS	-	-	-	-
TOTAL SALARIES AND BENEFITS	488,672	613,220	640,615	647,983
MAINTENANCE & OPERATIONS				
501-210 POSTAGE	1,069	2,200	850	1,500
501-211 SUPPLIES	8,253	6,700	9,700	6,700
501-212 PRINTING	13	500	100	500
501-214 SPECIAL DEPT SUPPLIES	2,341	6,200	1,510	4,000
501-219 MISCELLANEOUS	28,570	2,000	-	1,000
501-223 TELECOMMUNICATION SVC PLANS	3,437	4,590	4,570	4,000
501-228 RECRUITMENT	69	100	-	100
501-229 LEGAL NOTICES	9,331	10,000	9,260	8,000
501-231 ELECTIONS	8,221	10,000	10,000	10,000
501-234 MILEAGE REIMBURSEMENT	979	1,500	-	500
501-235 FUEL, TIRES & MAINTENANCE	-	-	-	-
501-241 TRAVEL & MEETINGS	6,158	9,795	9,795	13,810
501-242 SEMINARS & TRAINING	3,995	8,155	8,155	5,675
501-243 MEMBERSHIP FEES	4,768	3,625	4,500	4,500
501-251 FILING & RECORDING	671	1,000	2,300	2,500
501-265 CREDIT CARD MERCHANT FEES	4,417	5,500	4,500	4,000
TOTAL MAINTENANCE & OPERATIONS	82,292	71,865	65,240	66,785
PROFESSIONAL SERVICES				
501-514 ENGINEERING FEES	-	-	-	-
501-515 OTHER PROFESSIONAL SERVICES ¹	23,071	20,000	28,538	25,788
501-546 SERVICE CONTRACTS	1,365	1,500	2,500	2,000
TOTAL PROFESSIONAL SERVICES	24,436	21,500	31,038	27,788
CAPITAL OUTLAY				
501-725 SOFTWARE	5,425	-	-	-
TOTAL CAPITAL OUTLAY	5,425	-	-	-
TOTAL EXPENDITURES - ADMINISTRATION	\$ 600,825	\$ 706,585	\$ 736,893	\$ 742,556

¹ - Other Professional Services - increased to include addition of Laserfiche licenses.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

502-CITY COUNCIL	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS				
502-111 SALARIES	\$ 7,154	\$ 8,250	\$ 6,600	\$ 7,500
502-120 FICA	440	512	400	465
502-122 MEDICARE @ 1.45%	103	120	95	109
TOTAL SALARIES AND BENEFITS	7,697	8,882	7,095	8,074
MAINTENANCE & OPERATIONS				
502-211 SUPPLIES	738	500	1,100	750
502-214 SPECIAL DEPT SUPPLIES	558	575	800	700
502-223 TELECOMMUNICATION SVC PLANS	587	800	800	3,464
502-234 MILEAGE REIMBURSEMENT	-	-	-	-
502-241 TRAVEL & MEETINGS	479	3,000	1,000	3,000
502-242 SEMINARS & TRAINING	760	4,000	1,200	4,000
502-243 MEMBERSHIP FEES	-	1,500	1,500	1,500
TOTAL MAINTENANCE & OPERATIONS	3,122	10,375	6,400	13,414
PROFESSIONAL SERVICES				
502-513 AUDIT FEES	20,250	22,000	20,500	21,000
502-546 SERVICE CONTRACTS ¹	-	-	-	4,950
TOTAL PROFESSIONAL SERVICES	20,250	22,000	20,500	25,950
CAPITAL OUTLAY				
502-724 COMPUTER HARDWARE ²	-	-	-	5,100
TOTAL CAPITAL OUTLAY	-	-	-	5,100
TOTAL EXPENDITURES - CITY COUNCIL	\$ 31,069	\$ 41,257	\$ 33,995	\$ 52,538

¹ - Service Contracts includes funding for the Novus Agenda Software for paperless agendas.

² - Computer Hardward includes funding for six iPads.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

503-LEGAL	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS	\$ -			
TOTAL SALARIES AND BENEFITS	-	-	-	-
MAINTENANCE & OPERATIONS				
503-210 POSTAGE	373	500	400	500
TOTAL MAINTENANCE & OPERATIONS	373	500	400	500
PROFESSIONAL SERVICES				
503-511 LEGAL FEES	172,503	175,000	175,000	175,000
503-515 OTHER PROFESSIONAL SERVICES	2,182	90,000	50,000	50,000
TOTAL PROFESSIONAL SERVICES	174,685	265,000	225,000	225,000
CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES - LEGAL	\$ 175,058	\$ 265,500	\$ 225,400	\$ 225,500

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

512-NON-DEPARTMENTAL	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES & BENEFITS	\$ -	\$ -	\$ -	\$ -
TOTAL SALARIES AND BENEFITS	-	-	-	-
MAINTENANCE & OPERATIONS				
512-219 MISCELLANEOUS	8,463	-	-	-
512-270 CONTINGENCY ¹	-	100,000	-	200,000
TOTAL MAINTENANCE & OPERATIONS	8,463	100,000	-	200,000
PROFESSIONAL SERVICES				
512-515 OTHER PROFESSIONAL SERVICES ²	-	14,000	16,981	3,000
512-546 SERVICE CONTRACTS	326	800	800	800
512-550 RISK INSURANCE	60,657	75,000	70,000	75,000
TOTAL PROFESSIONAL SERVICES	60,983	89,800	87,781	78,800
CAPITAL OUTLAY				
512-730 LEASE PURCHASE ³	24,762	36,000	36,000	36,000
TOTAL CAPITAL OUTLAY	24,762	36,000	36,000	36,000
TOTAL EXPENDITURES - NON-DEPARTMENTAL	\$ 94,208	\$ 225,800	\$ 123,781	\$ 314,800

¹ - Contingency is proposed at \$200K for FY14-15.

² - Other Professional Services proposed budget contains the City's contribution to the Lake Travis Regional Household Hazard Waste Facility.

³ - Lease Purchase covers the expenditures for the copiers at City Hall and the Police Department.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

514-INFORMATION SYSTEMS	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS				
514-111 SALARIES	\$ 114,398	\$ 130,592	\$ 134,000	\$ 133,423
514-120 FICA (BOA SOCIAL SECURITY)	(209)	-	-	-
514-122 MEDICARE @ 1.45%	1,640	1,894	1,950	1,935
514-124 RETIREMENT (TMRS)	7,188	8,172	9,100	12,719
514-125 VISION COVERAGE	270	478	200	277
514-126 HEALTH INSURANCE	13,999	22,547	14,500	15,341
514-127 DENTAL COVERAGE	863	2,080	1,100	1,110
514-129 LIFE INSURANCE	31	45	30	45
TOTAL SALARIES AND BENEFITS	138,180	165,808	160,880	164,850
MAINTENANCE & OPERATIONS				
514-210 POSTAGE	-	-	-	-
514-211 SUPPLIES	925	100	100	100
514-212 PRINTING	-	-	-	-
514-214 SPECIAL DEPT SUPPLIES	12,105	9,700	9,700	9,000
514-215 REPAIRS	4,140	-	-	-
514-219 MISCELLANEOUS	-	-	-	-
514-223 TELECOMMUNICATION SVC PLANS	16,788	19,000	18,000	18,000
514-224 CABLE	10,002	13,000	10,000	10,000
514-228 ADVERTISING & RECRUITMENT	56	100	75	75
514-242 SEMINARS & TRAINING	1,260	7,500	7,500	7,500
TOTAL MAINTENANCE & OPERATIONS	45,276	49,400	45,375	44,675
PROFESSIONAL SERVICES				
514-515 OTHER PROFESSIONAL SERVICES ¹	32,568	54,120	54,120	57,500
514-546 SERVICE CONTRACTS	8,988	7,000	7,000	7,000
TOTAL PROFESSIONAL SERVICES	41,556	61,120	61,120	64,500
CAPITAL OUTLAY				
514-724 COMPUTER HARDWARE	56,819	-	6,500	-
514-725 SOFTWARE	18,648	11,900	11,900	-
TOTAL CAPITAL OUTLAY	75,467	11,900	18,400	-
TOTAL EXPENDITURES - INFORMATION SYSTEMS	\$ 300,479	\$ 288,228	\$ 285,775	\$ 274,025

¹ - Other Professional Services includes \$10,000 to enhance wireless coverage.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

520-LIBRARY	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS ¹				
520-111 SALARIES	\$ 259,166	\$ 303,786	\$ 295,000	\$ 357,567
520-115 OVERTIME	1,480	1,500	2,200	-
520-120 FICA (BOA SOCIAL SECURITY)	2,219	4,037	4,037	6,536
520-122 MEDICARE @ 1.45%	3,743	4,405	4,300	5,185
520-124 RETIREMENT (TMRS)	13,398	14,935	14,935	24,036
520-125 VISION COVERAGE	897	1,178	900	1,002
520-126 HEALTH INSURANCE	54,517	63,052	55,000	65,048
520-127 DENTAL COVERAGE	3,475	5,277	3,500	4,136
520-129 LIFE INSURANCE	104	135	135	135
TOTAL SALARIES AND BENEFITS	338,999	398,305	380,007	463,645
MAINTENANCE & OPERATIONS				
520-205 BOOKS - LIBRARY	60,696	47,000	47,000	47,000
520-206 DVDS - LIBRARY	-	2,000	2,000	4,000
520-207 AUDIO BOOKS - LIBRARY	-	7,600	7,600	7,600
520-208 DIGITAL - LIBRARY	-	19,500	19,500	19,500
520-210 POSTAGE	762	750	750	750
520-211 SUPPLIES	14,221	12,000	12,000	12,000
520-212 PRINTING	2,299	2,500	2,500	2,500
520-219 MISCELLANEOUS	753	800	500	500
520-223 TELECOMMUNICATION SVC PLANS	1,054	1,500	1,700	1,700
520-228 RECRUITMENT	182	60	200	120
520-234 MILEAGE REIMBURSEMENT	298	750	-	-
520-241 TRAVEL & MEETINGS	803	1,250	1,900	2,000
520-242 SEMINARS & TRAINING	1,509	2,500	1,725	3,500
520-243 MEMBERSHIP FEES	2,172	2,200	2,200	2,200
520-245 TUITION REIMBURSEMENT	1,097	2,000	-	-
520-252 BOARD EXPENSE/SPECIAL EVENTS	4,956	5,500	5,500	6,500
TOTAL MAINTENANCE & OPERATIONS	90,802	107,910	105,075	109,870
PROFESSIONAL SERVICES				
520-515 OTHER PROFESSIONAL SERVICES	470	6,000	6,000	6,000
520-546 SERVICE CONTRACTS	12,751	6,100	6,100	6,100
520-550 RISK	207	-	-	-
TOTAL PROFESSIONAL SERVICES	13,428	12,100	12,100	12,100
CAPITAL OUTLAY				
520-717 FURNITURE AND FIXTURES ²	-	-	5,100	-
520-724 COMPUTER HARDWARE ³	-	4,500	9,496	-
TOTAL CAPITAL OUTLAY	-	4,500	14,596	-
TOTAL EXPENDITURES - LIBRARY	\$ 443,229	\$ 522,815	\$ 511,778	\$ 585,615

¹ - Salaries and Benefits line items in FY14-15 reflect the discontinuation of Monday operations and an increase in hourly wages for Library Clerk positions.

² - Capital Outlay - Furniture and Fixtures FY13-14 Estimate includes purchases for replacement furniture.

³ - Capital Outlay - Computer Hardware FY13-14 Estimate includes the addition of a laptop and replacement computers(3) and barcode(2) scanners.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

535-PARKS & FACILITIES	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS ¹				
535-111 SALARIES	\$ 88,173	\$ 59,627	\$ 59,627	\$ 60,306
535-115 OVERTIME	57	-	-	-
535-120 FICA (BOA SOCIAL SECURITY)	390	-	-	-
535-122 MEDICARE @ 1.45%	1,272	811	811	874
535-124 RETIREMENT (TMRS)	5,142	3,862	3,862	5,749
535-125 VISION COVERAGE	362	378	378	304
535-126 HEALTH INSURANCE (TML)	19,516	22,658	22,658	21,190
535-127 DENTAL COVERAGE	1,344	1,447	1,447	1,375
535-129 LIFE INSURANCE	50	50	50	45
TOTAL SALARIES AND BENEFITS	116,306	88,833	88,833	89,843
MAINTENANCE & OPERATIONS				
535-211 SUPPLIES	771	5,000	5,600	7,000
535-214 SPECIAL DEPT SUPPLIES	13,270	4,000	4,000	5,000
535-215 REPAIRS & MAINTENANCE ²	42,645	20,000	25,000	34,500
535-219 MISCELLANEOUS	99	200	-	200
535-221 ELECTRIC UTILITIES	93,423	95,000	93,000	95,000
535-222 WATER UTILITIES	23,821	16,000	18,000	18,000
535-223 TELECOMMUNICATION SVC PLANS	478	2,500	2,100	2,100
535-228 ADVERTISING & RECRUITMENT	31	-	-	-
535-235 FUEL, TIRES & MAINTENANCE	4,577	9,000	7,500	9,000
535-236 CLOTHING/UNIFORMS	1,552	1,800	1,800	1,800
535-243 MEMBERSHIP FEES	-	125	125	125
TOTAL MAINTENANCE & OPERATIONS	180,667	153,625	157,125	172,725
PROFESSIONAL SERVICES				
535-515 OTHER PROFESSIONAL SERVICES	13,648	500	1,500	500
535-546 SERVICE CONTRACTS ¹	74,167	80,000	80,000	90,000
TOTAL PROFESSIONAL SERVICES	87,815	80,500	81,500	90,500
CAPITAL OUTLAY				
535-710 CAPITAL OUTLAY	24,579	-	-	-
TOTAL CAPITAL OUTLAY	24,579	-	-	-
TOTAL EXPENDITURES - PARKS & FACILITIES	\$ 409,367	\$ 322,958	\$ 327,458	\$ 353,068

¹ - Salaries and Benefits decrease reflects elimination of vacant Park Ranger position with savings being reallocated to Service Contracts for third party weekend janitorial services for Central Park and City Hall restrooms.

² - Repairs & Maintenance - Increased to include annual maintenance of rubber mulch at park playscapes, crushed granite on trails and in parking areas, and resurfacing of School House wood floors.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

GENERAL FUND EXPENDITURES BY DEPARTMENT

550-MUNICIPAL COURT	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS ¹				
550-111 SALARIES	\$ 95,038	\$ 145,744	\$ 115,000	\$ 168,886
550-115 OVERTIME	620	702	700	-
550-120 FICA	2,902	6,009	3,500	3,819
550-122 MEDICARE	1,413	2,123	1,600	2,449
550-124 TMRS RETIREMENT	3,221	3,100	3,300	7,271
550-125 VISION INSURANCE	-	-	10	224
550-126 HEALTH INSURANCE	1,007	-	720	12,478
550-127 DENTAL INSURANCE	-	-	48	917
550-129 LIFE INSURANCE	19	22	25	34
TOTAL SALARIES AND BENEFITS	104,220	157,700	124,903	196,078
MAINTENANCE & OPERATIONS				
550-210 POSTAGE	762	700	700	700
550-211 SUPPLIES	2,432	1,200	1,500	1,500
550-212 PRINTING	424	750	750	750
550-214 SPECIAL DEPT SUPPLIES	777	3,000	750	2,000
550-219 MISCELLANEOUS	1	50	-	50
550-221 ELECTRIC UTILITIES	1,063	-	-	-
550-228 RECRUITMENT	-	60	60	60
550-234 MILEAGE REIMBURSEMENT	438	300	500	500
550-236 CLOTHING/UNIFORMS	-	500	250	250
550-241 TRAVEL & MEETINGS	-	250	250	350
550-242 SEMINARS & TRAINING	150	300	300	500
550-243 MEMBERSHIP FEES	-	100	100	100
550-265 CREDIT CARD MERCHANT FEES	1,476	2,000	1,000	1,500
TOTAL MAINTENANCE & OPERATIONS	7,523	9,210	6,160	8,260
PROFESSIONAL SERVICES				
550-509 WARRANT FEES	5,251	10,000	12,000	12,000
550-510 MUNICIPAL COURT JUDGE	8,750	-	-	-
550-511 LEGAL FEES	19,924	30,000	22,000	28,000
550-515 OTHER PROFESSIONAL SERVICES	41,056	55,000	47,000	52,000
550-546 SERVICE CONTRACTS	386	500	500	500
TOTAL PROFESSIONAL SERVICES	75,367	95,500	81,500	92,500
CAPITAL OUTLAY				
550-710 CAPITAL OUTLAY	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES - MUNICIPAL COURT	\$ 187,110	\$ 262,410	\$ 212,563	\$ 296,838

¹ - Salaries & Benefits - Increased to include conversion of part-time Court Clerk and Warrant Officer positions to full time with benefits. Expenses associated with the Warrant Officer position are split between the Police Department and Municipal Court. The expenses associated with the municipal court judge and associate judges were moved from professional services to salaries and benefits due to a change in accounting policies in FY2013-14.

CITY OF BEE CAVE, TEXAS
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GENERAL FUND EXPENDITURES BY DEPARTMENT

552-POLICE	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS ¹				
552-111 SALARIES	\$ 821,605	\$ 976,454	\$ 902,000	\$ 1,005,335
552-113 UNEMPLOYMENT	-	1,500	5,500	-
552-114 OVERTIME - SECURITY/SCHOOL ²	-	26,522	15,000	16,962
552-115 OVERTIME ²	80,123	50,000	50,000	50,000
552-122 MEDICARE @ 1.45%	12,994	15,269	14,022	15,548
552-124 RETIREMENT (TMRS)	56,970	65,890	65,000	102,217
552-125 VISION COVERAGE	2,020	2,928	2,000	2,626
552-126 HEALTH INSURANCE	124,019	154,479	109,000	152,713
552-127 DENTAL COVERAGE	7,309	12,400	7,800	10,030
552-129 LIFE INSURANCE	255	376	376	387
552-135 OTHER BENEFITS	-	-	-	-
TOTAL SALARIES AND BENEFITS	1,105,295	1,305,818	1,170,698	1,355,818
MAINTENANCE & OPERATIONS				
552-210 POSTAGE	348	100	250	250
552-211 SUPPLIES	9,625	9,500	14,000	9,500
552-212 PRINTING	953	2,000	750	1,000
552-214 SPECIAL DEPT SUPPLIES	18,497	26,812	15,000	26,812
552-215 REPAIRS (building)	8,576	2,500	9,500	4,000
552-219 MISCELLANEOUS	55	2,500	900	2,000
552-223 TELECOMMUNICATION SVC PLANS	6,513	7,310	8,200	9,500
552-224 CABLE	501	1,700	2,500	2,500
552-228 RECRUITMENT	687	7,500	7,500	4,000
552-234 MILEAGE REIMBURSEMENT	192	250	-	250
552-235 FUEL, TIRES & MAINTENANCE	70,548	75,000	65,000	75,000
552-236 CLOTHING/UNIFORMS	17,085	15,500	23,000	15,500
552-241 TRAVEL & MEETINGS	1,237	5,000	5,500	7,000
552-242 SEMINARS & TRAINING ²	3,828	9,500	6,500	11,000
552-243 MEMBERSHIP FEES	1,150	2,000	1,500	2,000
TOTAL MAINTENANCE & OPERATIONS	139,795	167,172	160,100	170,312
PROFESSIONAL SERVICES				
552-515 OTHER PROFESSIONAL SERVICES	13,813	10,000	12,500	10,000
552-546 SERVICE CONTRACTS	181,722	82,000	82,000	72,800
552-XXX DISPATCH SERVICES	-	120,000	110,000	120,000
TOTAL PROFESSIONAL SERVICES	195,535	212,000	204,500	202,800
CAPITAL OUTLAY				
552-710 CAPITAL OUTLAY ³	143,489	-	46,904	70,135
552-725 SOFTWARE	5,800	-	-	-
TOTAL CAPITAL OUTLAY	149,289	-	46,904	70,135
TOTAL EXPENDITURES - POLICE	\$ 1,589,914	\$ 1,684,990	\$ 1,582,202	\$ 1,799,065

- ¹ - Salaries & Benefits - Increased to reflect full time Chief position and the addition of Warrant Officer, including benefits. Chief position was previously budgeted at 3/4 time. The Warrant Officer position is split between Police and Municipal Court.
- ² - Seminar & Training - includes \$1500 for Professional Certification that may be funded by applying to the Law Enforcement Officers Standards and Education Fund (LEOS).
- ³ - Capital Outlay - includes funding for Mobile CAD and Decatur Radars.

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GENERAL FUND EXPENDITURES BY DEPARTMENT

562-PLANNING & DEVELOPMENT	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS				
562-111 SALARY	\$ 320,839	\$ 275,791	\$ 284,088	\$ 288,912
562-115 OVERTIME	83	500	300	-
562-122 MEDICARE @ 1.45%	4,606	3,999	4,125	4,189
562-124 RETIREMENT (TMRS)	20,212	17,258	19,400	27,540
562-125 VISION COVERAGE	735	939	939	805
562-126 HEALTH INSURANCE	43,977	49,149	54,300	49,584
562-127 DENTAL COVERAGE	2,671	4,056	4,056	3,148
562-129 LIFE INSURANCE	100	112	112	112
562-135 OTHER BENEFITS	-	-	-	-
TOTAL SALARIES AND BENEFITS	393,223	351,804	367,320	374,290
MAINTENANCE & OPERATIONS				
562-210 POSTAGE	1,014	2,450	2,100	2,750
562-211 SUPPLIES	14,678	3,400	3,400	2,300
562-212 PRINTING	1,017	1,250	750	1,000
562-214 SPECIAL DEPT SUPPLIES	1,888	1,500	1,500	1,000
562-219 MISCELLANEOUS	4,037	1,500	250	500
562-XXX REFUNDS	-	3,000	-	-
562-223 TELECOMMUNICATION SVC PLANS	1,750	5,200	4,000	4,500
552-228 ADVERTISING & RECRUITMENT	622	30	60	30
562-235 FUEL, TIRES & MAINTENANCE	3,978	4,500	3,200	3,000
562-236 CLOTHING/UNIFORMS	1,468	1,200	1,200	1,200
562-241 TRAVEL & MEETINGS	2,738	2,000	1,500	2,000
562-242 SEMINARS & TRAINING	3,095	3,500	3,500	3,500
562-243 MEMBERSHIP FEES	1,758	1,500	1,000	1,500
562-251 FILING & RECORDING	279	1,200	300	600
562-265 CREDIT CARD MERCHANT FEES	-	500	300	1,000
TOTAL MAINTENANCE & OPERATIONS	38,322	32,730	23,060	24,880
PROFESSIONAL SERVICES				
562-514 ENGINEERING FEES	81,315	-	-	-
562-515 OTHER PROFESSIONAL SERVICES ¹	58,024	125,000	99,000	110,000
562-546 SERVICE CONTRACTS	565	19,800	15,000	19,610
TOTAL PROFESSIONAL SERVICES	139,904	144,800	114,000	129,610
CAPITAL OUTLAY				
562-724 COMPUTER HARDWARE	200	-	-	-
TOTAL CAPITAL OUTLAY	200	-	-	-
TOTAL EXPENDITURES - PLANNING & DEVELOP	\$ 571,649	\$ 529,334	\$ 504,380	\$ 528,780

¹ - Other Professional Services Capital Outlay - Increased to including funding for third-party GIS consultant; \$25,000.

CITY OF BEE CAVE, TEXAS
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GENERAL FUND EXPENDITURES BY DEPARTMENT

565-ENGINEERING	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
SALARIES AND BENEFITS				
565-111 SALARY	\$ -	\$ 145,552	\$ 138,000	\$ 151,935
565-122 MEDICARE @ 1.45%	-	2,111	2,010	2,203
565-124 RETIREMENT (TMRS)	-	9,108	9,100	14,483
565-125 VISION COVERAGE	-	350	200	212
565-126 HEALTH INSURANCE	-	19,480	12,000	11,452
565-127 DENTAL COVERAGE	-	1,619	800	774
565-129 LIFE INSURANCE	-	45	45	45
TOTAL SALARIES AND BENEFITS	-	178,265	162,155	181,104
MAINTENANCE & OPERATIONS				
565-210 POSTAGE	-	500	200	200
565-211 SUPPLIES	-	1,600	2,400	1,600
565-212 PRINTING	-	500	200	200
565-223 TELECOMMUNICATION SVC PLANS	-	2,100	1,250	2,200
565-228 RECRUITMENT & ADVTG	-	2,355	2,355	-
565-235 FUEL, TIRES & MAINTENANCE	-	1,500	500	500
565-236 CLOTHING/UNIFORMS	-	400	300	300
565-241 TRAVEL & MEETINGS	-	2,850	2,850	2,850
565-242 SEMINARS & TRAINING	-	3,600	3,600	3,600
565-243 MEMBERSHIP FEES	-	780	780	780
TOTAL MAINTENANCE & OPERATIONS	-	16,185	14,435	12,230
PROFESSIONAL SERVICES				
565-514 ENGINEERING FEES	-	60,000	88,000	85,000
565-515 OTHER PROFESSIONAL SERVICES ¹	-	15,000	64,750	30,270
565-546 SERVICE CONTRACTS	-	150	150	150
TOTAL PROFESSIONAL SERVICES	-	75,150	152,900	115,420
CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES - ENGINEERING	\$ -	\$ 269,600	\$ 329,490	\$ 308,754

¹ - Other Professional Services - Includes funding for third-party traffic impact analysis and Municipal Separate Storm Sewer System (MS-4) permitting and inspections.

CITY OF BEE CAVE, TEXAS
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GENERAL FUND EXPENDITURES BY DEPARTMENT

580-ECONOMIC DEVELOPMENT	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
CHAPTER 380 AGREEMENT PAYMENTS ¹				
580-620 SHOPS, HCS HOLDING 380	\$ 683,070	\$ 675,000	\$ 688,078	\$ 696,094
580-621 HCG REIT 380	722,462	750,000	764,531	773,438
580-622 BACKYARD 380	2,111	9,591	-	-
TOTAL ECONOMIC DEVELOPMENT	\$ 1,407,643	\$ 1,434,591	\$ 1,452,609	\$ 1,469,532
 TOTAL EXPENDITURES - ECONOMIC DEVELOPMENT	 \$ 1,407,643	 \$ 1,434,591	 \$ 1,452,609	 \$ 1,469,532

¹ - Chapter 380 Agreement Payments - Increased to reflect increased sales tax revenue collections budgeted at \$8.25M for FY14-15.

CITY OF BEE CAVE, TEXAS
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GENERAL FUND EXPENDITURES BY DEPARTMENT

599-TRANSFERS	2012-13 ACTUAL	2013-14 AMENDED	2013-14 ESTIMATE	2014-15 ADOPTED
TRANSFERS				
TRANSFER TO DEBT SERVICE FUND ¹	\$ 208,116	\$ 187,285	\$ 187,285	\$ 155,135
TRANSFER TO CAPITAL & SPECIAL PROJECTS FUND ²	\$ 1,191,569	\$ 526,575	\$ 526,575	\$ 134,500
TOTAL TRANSFERS	\$ 1,399,685	\$ 713,860	\$ 713,860	\$ 289,635
TOTAL EXPENDITURES - TRANSFERS	\$ 1,399,685	\$ 713,860	\$ 713,860	\$ 289,635

¹ - Transfer to Debt Service Fund is used to off set Property Tax revenue used to pay debt principal and interest payments on the 2008 GO Bond. Property Tax Revenue is budgeted and recorded in the Debt Service Fund. 2014 Travis County Appraisal District Certified Appraised Value = \$1.204B on August 12th, 2014.

² - Transfer to Capital & Special Projects is to fund the Comprehensive Plan Update, \$100k; City Hall exterior door conversion to auto slide, \$17.5K; and \$17K to build out Planning & Development offices in City Hall.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

DEBT SERVICE FUND						
BUDGET RESOURCE & EXPENDITURE SUMMARY						
BEGINNING FUND BALANCE	\$	9,742	\$	9,917	\$	10,367
REVENUE SUMMARY						
		2012-13	2013-14	2013-14	2014-15	
		ACTUAL	AMENDED	ESTIMATE	ADOPTED	
PROPERTY TAX I&S ¹	\$	187,556	\$	209,159	\$	240,869
PROPERTY TAX - PENALTY & INTEREST		580		450		450
TRANSFER FROM GENERAL FUND ²		208,116		187,285		155,135
TRANSFER FROM 4B EDB FUND		513,825		512,575		-
TOTAL REVENUES	\$	910,077	\$	909,469	\$	396,454
EXPENDITURE SUMMARY						
		2012-13	2013-14	2013-14	2014-15	
		BUDGET	AMENDED	ESTIMATE	ADOPTED	
PROFESSIONAL SERVICES	\$	2,767	\$	2,800	\$	2,800
2008 GO BOND PRINCIPAL & INTEREST ²		393,310		393,644		393,654
2011 TAX NOTE PRINCIPAL & INTEREST ³		513,825		512,575		-
TOTAL EXPENDITURES	\$	909,902	\$	909,019	\$	396,454
REVENUE OVER/(UNDER) EXPENDITURES	\$	175	\$	450	\$	-
ENDING FUND BALANCE	\$	9,917	\$	10,367	\$	10,367

- ¹ - Certified Appraised Values from Travis County Appraisal District total \$1.204B.
- ² - 2008 General Obligation Bonds issued in 2008 for \$4.5M for the construction of Bee Cave Central Park.
Debt payment partially funded through a transfer-in from the General Fund.
- ³ - 2011 Tax Notes issued in 2011 for \$1.5M for construction of Bee Cave Parkway.
Debt payment funded as a transfer-in from the Economic Development Corporation. Final payment made FY13-14.

CITY OF BEE CAVE, TEXAS
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ROAD MAINTENANCE FUND								
BUDGET RESOURCE & EXPENDITURE SUMMARY								
BEGINNING FUND BALANCE	\$	2,764,007	\$	2,930,622	\$	3,316,997	\$	3,728,685
REVENUE SUMMARY		2012-13	2013-14	2013-14	2014-15			
		ACTUAL	AMENDED	ESTIMATE	ADOPTED			
SALES AND USE TAX	\$	417,525	\$	484,375	\$	509,688	\$	515,625
MISCELLANEOUS		90		-		-		-
TOTAL REVENUES	\$	417,615	\$	484,375	\$	509,688	\$	515,625
EXPENDITURE SUMMARY		2012-13	2013-14	2013-14	2014-15			
		ACTUAL	AMENDED	ESTIMATE	ADOPTED			
SIGNS	\$	2,249	\$	8,000	\$	9,000	\$	8,000
MARKINGS		9,030		15,000		15,000		15,000
GUARDRAILS		-		10,000		9,000		10,000
REPAIR & MAINTENANCE		36,390		65,000		65,000		65,000
CAPITAL OUTLAY ¹		116,580		-		-		-
TRANSFER TO CAPITAL PROJECTS		86,751		-		-		-
CONTINGENCY		-		-		-		2,000
TOTAL EXPENDITURES		251,000		98,000		98,000		100,000
REVENUE OVER/(UNDER) EXPENDITURES		166,615		386,375		411,688		415,625
ENDING FUND BALANCE	\$	2,930,622	\$	3,316,997	\$	3,728,685	\$	4,144,310

¹ - Capital Outlay - Final payment for 2012 Street Improvement Program.

CITY OF BEE CAVE, TEXAS
FY2014-15 BUDGET

MUNICIPAL COURT SECURITY AND TECHNOLOGY FUND
BUDGET RESOURCE & EXPENDITURE SUMMARY

BEGINNING FUND BALANCE								
COURT BUILDING SECURITY	\$	39,800	\$	45,315	\$	46,815	\$	48,315
COURT TECHNOLOGY		28,617		21,860		24,560		27,260
TOTAL COURT SECURITY & TECHNOLOGY FUND	\$	68,417	\$	67,175	\$	71,375	\$	75,575

REVENUE SUMMARY		2012-13		2013-14		2013-14		2014-15
		ACTUAL		AMENDED		ESTIMATE		ADOPTED
COURT BUILDING SECURITY	\$	5,515	\$	4,000	\$	4,000	\$	4,000
COURT TECHNOLOGY		7,351		6,000		6,000		6,000
TOTAL REVENUES	\$	12,866	\$	10,000	\$	10,000	\$	10,000
USE OF RESERVES		-		-		-		-
TOTAL RESOURCES	\$	12,866	\$	10,000	\$	10,000	\$	10,000

EXPENDITURE SUMMARY		2012-13		2013-14		2013-14		2014-15
		ACTUAL		AMENDED		ESTIMATE		ADOPTED
COURT BUILDING SECURITY	\$	-	\$	2,500	\$	2,500	\$	2,500
COURT TECHNOLOGY		14,108		3,300		3,300		3,300
TOTAL EXPENDITURES	\$	14,108	\$	5,800	\$	5,800	\$	5,800

REVENUE OVER/(UNDER) EXPENDITURES	\$	(1,242)	\$	4,200	\$	4,200	\$	4,200
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ENDING FUND BALANCE								
COURT BUILDING SECURITY		45,315	\$	46,815	\$	48,315	\$	49,815
COURT TECHNOLOGY		21,860		24,560		27,260		29,960
TOTAL ENDING FUND BALANCE	\$	67,175	\$	71,375	\$	75,575	\$	79,775

