LEWISVILLE
TEXAS

OPERATING BUDGET

FY 2014-2015

HOW TO USE THIS BUDGET

The City's budget is a planning and financial guide for citizens, staff, and Council members. The purpose of this document is to communicate the initiatives authorized by the City Council and enacted by City management. This guide details key revenue sources (e.g. property tax, water sales, etc.) and their planned use for the fiscal year. Readers will find a breakdown of costs, how the organization is structured, goals, objectives, accomplishments, performance measures for each department, and other pertinent statistical data about Lewisville.

The budget document contains the following information:

Introduction:
This section contains the City Manager's transmittal letter to the Mayor, Council, and citizens of Lewisville. The letter provides a brief overview of the most important modifications to the approved budget, including a discussion of the tax rate, any changes to utility rates, significant service improvements, and challenges for the upcoming year.

Strategic Planning:
The City's strategic planning initiatives are described as a foundation on which the City Council and staff operate to conduct municipal business. The City's primary 5-year planning documents are also included in this section.

Budget Overview:
The overview is the executive summary, providing detailed analysis of revenues and expenditures for all funds and management's response to the growing demands of the City.

Fund Summaries:
This section contains financial summary information for each of the operating funds.

Debt Summary:
The Debt Summary itemizes Lewisville's annual principal and interest costs, purposes, and lengths of all issued General Obligation, Revenue Bonds, and Certificates of Obligation.

Departmental Information:
The departmental sections detail department missions, activity descriptions, expenditure information presented by fund and activity, staffing level resources, and departmental accomplishments and performance measures.

Capital Improvements:
The Capital Improvements section discusses the process and itemization of the City's capital improvements program (CIP) and details all current CIP projects.

Process & Policies:
The budget process, annual budget calendar, budgetary financial policies and the City's basis of budgeting are described in this section.

Appendix:
The appendix includes statistical data of the community, charter and ordinance authorization, chart of accounts, and a budget glossary.

The cover photo is an illustration of Lewisville City Hall in March, 2009.

Any questions regarding this document may be addressed by calling the City of Lewisville at (972) 219-3408 or by writing to: City of Lewisville, P. O. Box 299002, Lewisville, Texas 75029-9002. You may also visit our web site at www.cityoflewisville.com.

City of Lewisville

Texas

Annual Budget for Fiscal Year
October 1, 2014 to September 30, 2015

As Adopted by the City Council

Councilman Neil Ferguson

Mayor Dean Ueckert

Councilman Rudy Durham

Councilman Greg Tierney

Councilman Leroy Vaughn

Councilman T.J. Gilmore

History of Lewisville

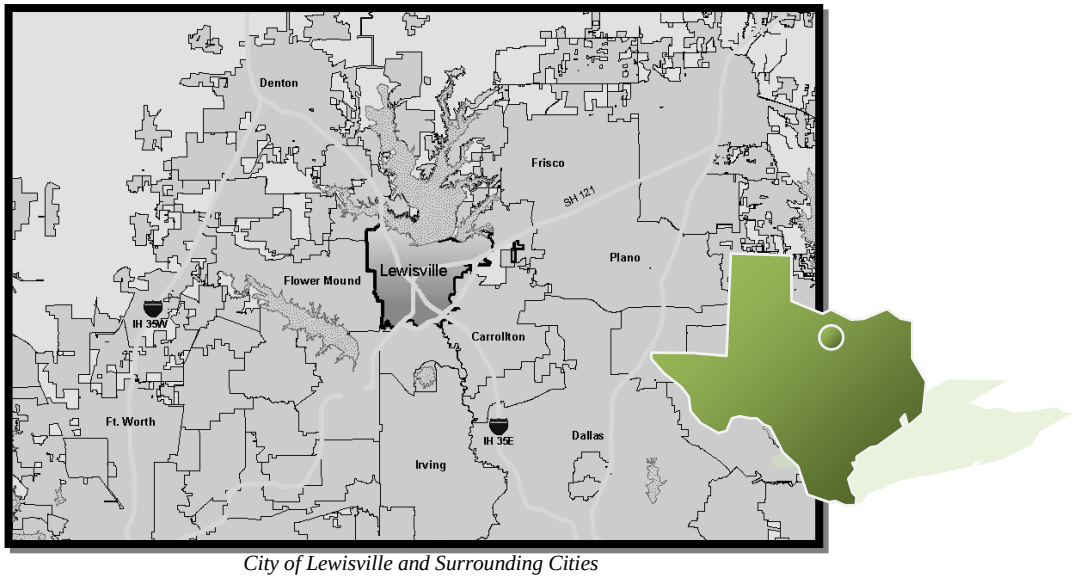
Lewisville's history dates to the early 1840's. The Texas Immigration and Land Company, recognizing the potential of the area's rich, black soil, purchased the area and offered 640 acres to families and 360 to bachelor settlers. The head of the company was W.S. Peters, and the first town in the area took his name: Peters Colony.

The actual site of the City of Lewisville was named Holford Prairie's Settlement after John and James Holford, who migrated to the area in 1844 from Platt County, Missouri. Increased settling led to land competition in the 1850's. Henry Hedgcox, title administrator for the Land Company, came in increasing conflict with settlers over title filings. In what became known as the "Hedgcox War," area residents destroyed his cabin and records and chased him out of town.

Unfortunately, property ownership then became quite difficult to determine. In 1853, Willis Stewart went to Austin on the resident's behalf. There, he completed the painstaking process of sorting out claims with the General Land Office. Stewart would eventually develop the first comprehensive homestead law. Two years later, Basdeal W. Lewis purchased the old Holford property and created the township of Lewisville.

The township's early growth was slow. But in 1881, its future was solidified by the construction of the Dallas and Wichita Railroad. By 1900, there were 500 residents. The City of Lewisville was incorporated on January 15, 1925, with a population of 825. The city's character further developed during this time through the damming of the nearby Elm Fork of the Trinity River, creating a reservoir for Dallas then known as Lake Dallas. A larger dam was constructed by the Corps of Engineers in the mid 1950's, collecting water from the Hickory, Cottonwood, and Stewarts' Creeks. This 29,700 acre ft. reservoir was named Lake Lewisville. Lake Lewisville, now the third largest lake in Texas, provides water for all city residents and has over three million visitors annually.

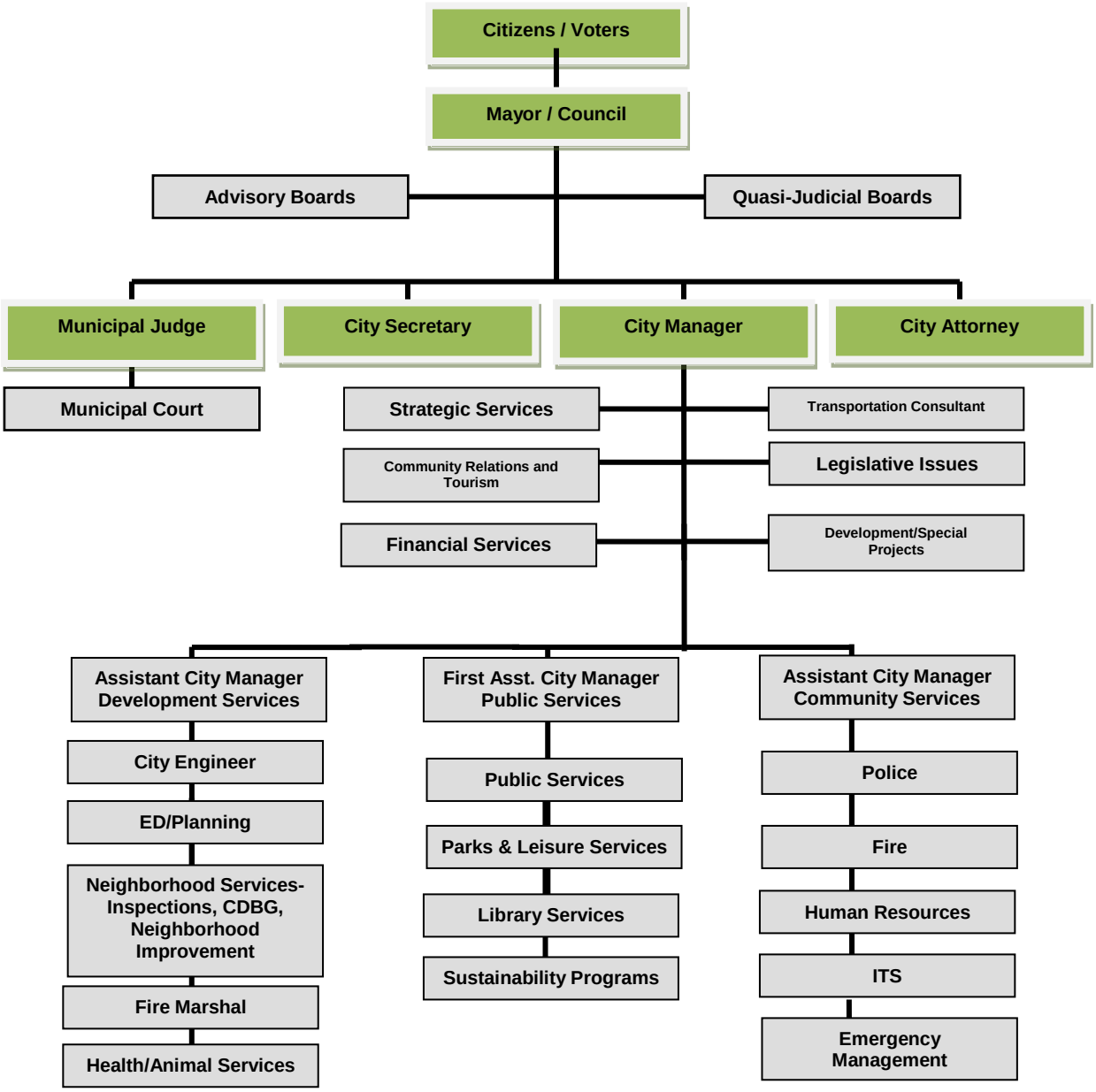
Today, Lewisville is a primary recipient of the rapid growth of the North Texas area. Encompassing 42 square miles with Interstate 35 as its corridor, Lewisville enjoys a population of 99,600, an increase of over 240 percent since 1980. Located only 30 minutes from Ft. Worth, Dallas, DFW Airport and the University of North Texas, Lewisville maintains a vital presence in the Metroplex today as it prepares for continued prosperity in the 21st Century.



City of Lewisville and Surrounding Cities

City of Lewisville

Organizational Chart



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lewisville

Texas

For the Fiscal Year Beginning

October 1, 2013

Executive Director

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Donna Barron, City Manager

To the Honorable Mayor Ueckert and Council Members:

In accordance with Section 9.02 of the City Charter and with State law requirements, I respectfully submit the FY 2014-15 Operating Budget for the City of Lewisville. Throughout the development of the budget, input was received from citizens, the Mayor and Council, and city staff. I believe this adopted budget best meets the needs of the City, in the context of our financial resources and budget constraints.

Priorities and Issues for the Upcoming Year

We have weathered this year's budget process well in terms of being able to maintain excellent service delivery and were able to lower the property tax rate from $0.44021 to $0.436086.

Overall, the budget year was a less challenging year than in the immediate prior fiscal years. Sales tax revenue increased as detailed below in the General Fund Highlights section. In addition, property values increased over seven percent.

Pressures on this year's budget include salary and benefits related to compensation plan adjustments including 3% for general government, 2.3 - 3% market adjustment for police officers and firefighters and varying rank to rank market matches for other public safety positions and public safety step increases. These increases amount to $1,042,471 in the General Fund.

Historically, turnover in Information Technology Services (ITS) professional positions has averaged 2 – 3 times higher than the overall organization. The city has invested in the training and development of these employees only to see them move to the private sector once certifications are obtained. Staff has developed a skill-based pay system for ITS professionals that moves them to mid-point more rapidly based on specified certifications obtained. The cost to adjust the salaries based on certifications obtained to date is $48,343.

Another pressure on the budget this year is health insurance which increased $197,743 in the General Fund due to increasing the internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) from $9,747 per

employee to $10,097 based on claims trends and health care reform mandates.

Additionally, staff was able to increase the amount of operating funding being transferred to the CIP program for street and drainage programs by $160,000. All of these pressures on the budget primarily handled through the increased property and sales tax revenue estimates.

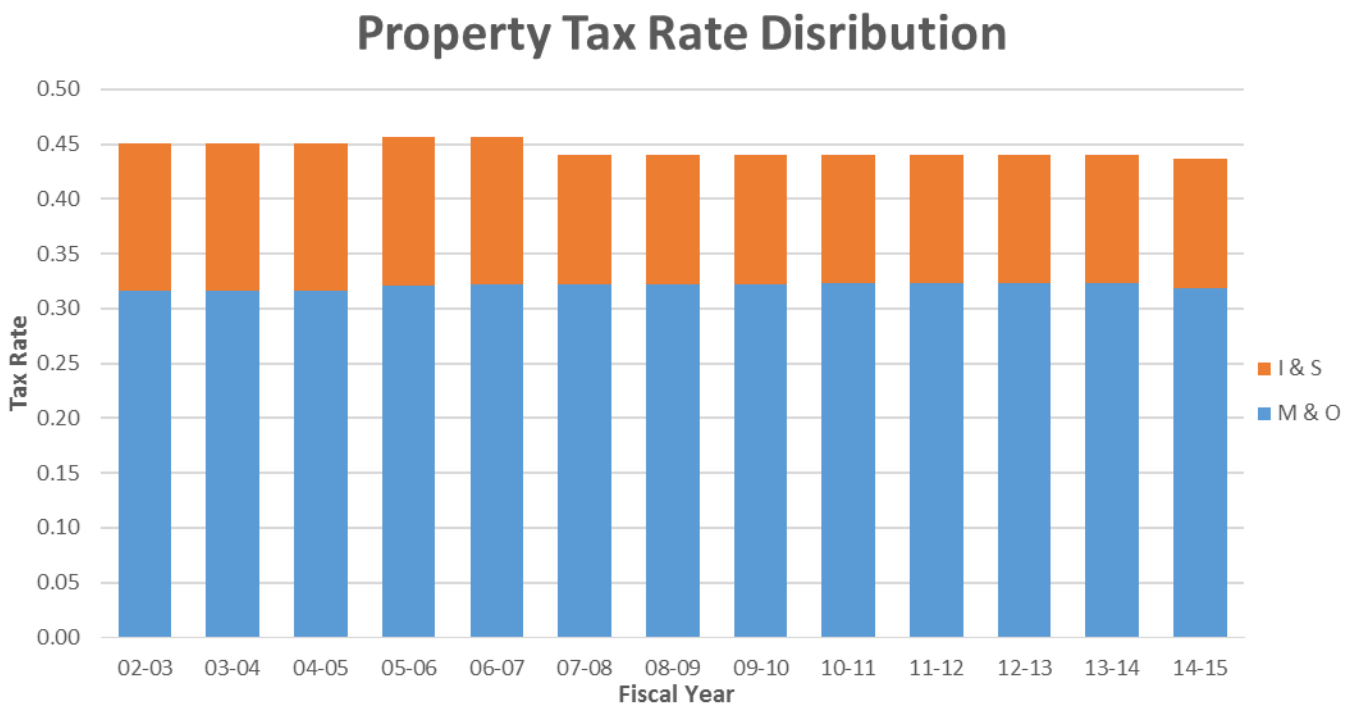
Funding was also able to be included in the budget to begin implementation of the Lewisville 2025 plan that was completed during the FY 2013-14 fiscal year. This process involved citizens, staff, and consultants to determine what Lewisville should look like in the year 2025; specifically, looking at connectivity, diversity, growth, and resource management. Funding in the amount of $757,027 was able to be set aside for one-time Vision 2025 incentives and special projects focusing on "big moves" and action priorities. On-going costs related to Lewisville 2025 implementation were added to the on-going departmental budgets. These additions amount to $1,952,109 and include:

$158,843	**Litter Abatement/Drainage/Creek Clean-Up crew**
$104,637	**premier neighborhood police service**
$96,417	**Neighborhood Services Coordinator**
$80,000	**communications audit/brand assessment**
$56,000	**energy efficiency improvements to city facilities**
$49,180	**GPS devices in city vehicles**
$17,723	**additional street sweeping**
$9,800	**mobile application to give public easy access to city services**
$9,000	**on-going costs related to sustainability**
$8,000	**increase funding for city-wide abatement process**
$2,500	**increase in economic development marketing budget**
$1,000	**funding to implement Citizen's University**
$868,760	**protection of historic Old Town**
$313,272	**LLELA**
$4,000	**board appreciation event**
$29,200	**economic development marketing**
$61,811	**Economic Development Fellowship position**
$59,600	**Library desktop expansion**
$22,366	**public art projects**

In addition, reallocation of existing resources toward the goals and priorities of the Lewisville 2025 Plan are being implemented (example – Sustainability focus). The strategic planning section of this document includes detail on the overall Lewisville 2025 Plan. This plan has become the general guideline for use of City resources and concentration of efforts for the next ten years.

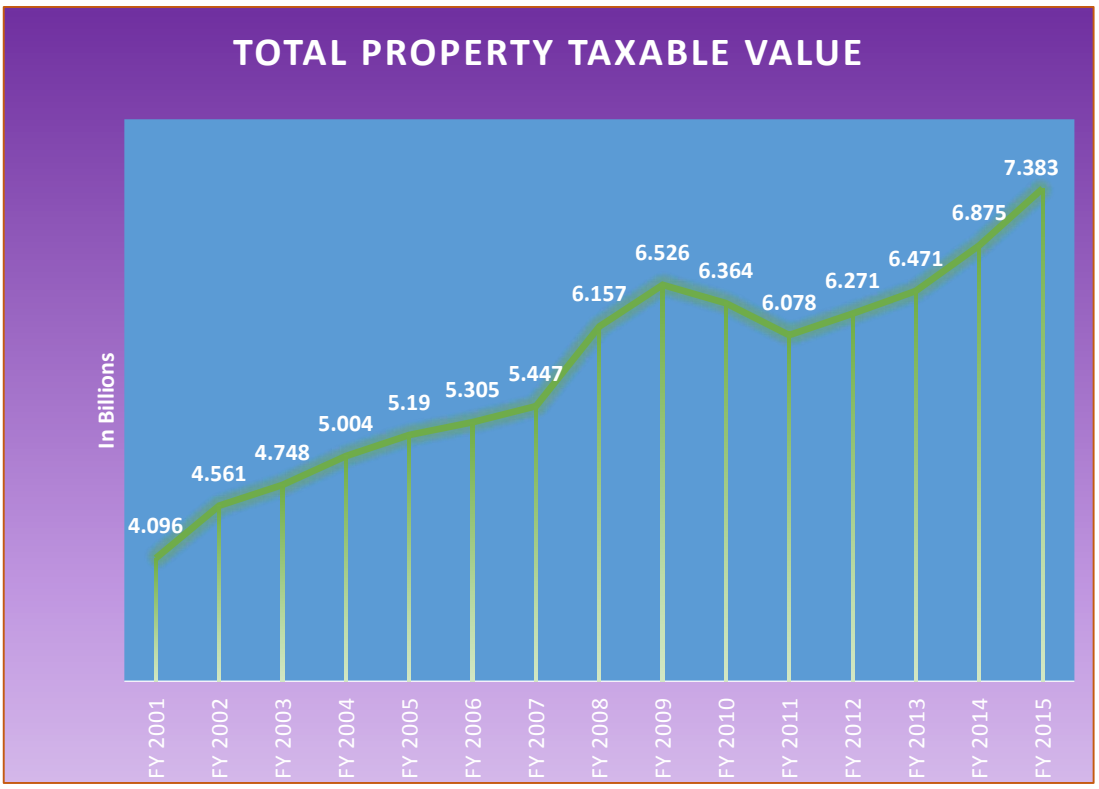
General Fund Significant Budgetary Items and Trends

- The property tax rate was reduced from $0.44021 to $0.436086 (O&M is $0.318766 and I&S is $0.11732). Prior to this year's reduction, the tax rate had held steady since 2008-09 at .44021. For FY2014-15, the I &S rate was held steady at $0.11732 and the M&O portion decreased to $0.378766.



Fiscal Year	Maintenance & operations	Interest & Sinking	Total Tax Rate
02-03	0.31581	0.13469	0.4505
03-04	0.31581	0.13469	0.4505
04-05	0.31641	0.13409	0.4505
05-06	0.32107	0.13572	0.45679
06-07	0.32184	0.13495	0.45679
07-08	0.32184	0.11866	0.4405
08-09	0.32156	0.11865	0.44021
09-10	0.32156	0.11865	0.44021
10-11	0.32289	0.11732	0.44021
11-12	0.32289	0.11732	0.44021
12-13	0.32289	0.11732	0.44021
13-14	0.32289	0.11732	0.44021
14-15	0.318766	0.117320	0.436086

- The property tax revenue budget increased by $1,407,644. Property values increased by 7%. This is a larger increase than seen in the prior two fiscal years.



- The sales tax revenue estimate increased by $1,173,243. This is a 5.6% increase. Sales tax revenue has seen increases in each of the last four fiscal years. Even though sales tax is a volatile source of revenue dependent on the local economy, the City of Lewisville conservatively estimates this source of revenue annually and does not account for any growth until the growth actually materializes.

- Compensation plan adjustments include a 3% general government adjustment, a 2% market adjustment for police officers and firefighters and varying rank/rank to rank market match for other public safety positions, and public safety step increases ($1,042,471 in the General Fund).

- Overall, FY 2014-15, Utility Fund revenue is projected at $28,339,938, an increase of $417,553 (1.6%) from the FY 2013-14 revenue budget. Water and Sewer sales continue strong performance.

- Overall water costs from Dallas Water Utilities did not increase, therefore no pass-through water rate increase was implemented.

Organizational Changes

In FY 2014-15, the budget includes 742 full time personnel. Positions added in the 2014-15 budget:

Position	Department	Fund
Crew Leader	Public Services	General Fund
Maintenance Worker	Public Services	General Fund
Captain	Fire	General Fund
Neighborhood Services Coordinator	Community Development	General Fund
Operations Worker	Public Services	Utility Fund
Operations Supervisor	Public Services	Utility Fund

The Crew Leader and Maintenance Worker positions in the Public Services Department will form a ROW Drainage Crew to be used to remove litter/debris and clear drainage and right of way areas that are not regularly maintained. In addition, the crew will work on clearing brush, developing access points, and making other improvements as identified by a creek channel cleanup plan that is in the process of being developed. This addition of this crew is the first step in dealing with the overall plan. Staff has developed a Stormwater Utility Program that, if implemented in the future, will provide funding for the necessary additional steps. The additional Captain in the Fire Department will be assigned to Emergency Medical Services (EMS) to assist with providing oversight and management of the EMS program. The Neighborhood Services Coordinator position will plan, promote and administer neighborhood programs and services, including forming neighborhood associations, assisting neighborhoods in setting goals and objectives, utilizing resources provided by Code Enforcement, Building Inspections, Community Development Block Grants, Crime District initiatives and the 2025 Plan. The Operations Worker in the Utility Fund will assist with valve and hydrant activities and

will focus on valve maintenance. The Operations Supervisor will supervise the Utilities Maintenance Group and coordinate asset management data for prioritizing work orders, streamlining maintenance tasks, and creating a replacement schedule and methodology for replacing equipment.

During the budget workshop, Council also decided to add an Economic Development Fellowship position to assist with economic development and planning activities; a Business Information Analyst in the Information Technology Services department; and an Emergency Management Specialist position.

Future Challenges

- ***Property values***
  Although overall FY 2014-15 property values increased, Business Personal Property (BPP), which represents 17.26% of the roll ($1.570B), increased 8.27% or $120M. It is important to note that the BPP category can be more volatile due to shifts in business inventories or relocations.

- ***Interest earnings***
  Investments earnings are down significantly from FY 2008-09 (and previous years) amounts. Until investment returns and interest rates (which are obviously linked to the overall health of the economy) pick up pace, earnings on investments and cash in the bank are expected to remain extremely low.

- ***Aging neighborhoods***
  As Lewisville ages, the issue of maintaining aging neighborhoods becomes more of a focus and one of our top concerns. Lewisville 2025 will focus on methods to insure these neighborhoods remain viable and active.

- ***I-35E expansion***
  As construction is beginning along I35, many businesses along the access roads will be affected by right-of-way acquisition and the construction effort. A steering committee charged with addressing impacts of I35E construction is working on these issues and has provided recommendations to the City Council. This will be a focus in Lewisville for the next three to five years.

As always, many of the estimates for FY 2014-15 are highly dependent on the overall national economy as well as local economic activity in Lewisville. This is particularly true of the sales tax and development fees. However, we also have other "dependencies," chiefly, the host fees revenue which create some long-term uncertainty. These revenue sources account for $1.889M (2.72%) of the FY 2014-15 revenue and are equivalent to almost three cents of the property tax rate. Host fees are, in fact, a known temporary source of revenue and will someday go to zero (when the landfill reaches maximum capacity), forcing cutbacks or alternative revenue generation. We may not see that day ourselves as staff or council members, but the City will. The DFW Landfill has approximately 8-12 years before reaching capacity. Lewisville Landfill is very

difficult to project because of its dependency on construction activity. While closures may seem very distant, it is not too early to begin building incremental adjustments for the day when these sources dry up. These adjustments could take the form of small tax rate increases, service level or cost structure reductions, new revenue sources that can be applied to current costs (e.g. sales tax options) etc. The key would be to avoid using these resources as sources for ongoing services that cannot be easily eliminated in the future. To date, nothing has been done to plan for this eventuality.

Reflecting this situation is the split between property tax, sales tax, and "other" revenue. As directed by City Council, we strive for a diversified structure and an approximate 1/3 split between each of these categories. You will also recall several years ago when sales tax dominated this picture at 42%. We successfully reversed this over reliance on sales tax and in the base budget our splits are: property tax 34%, sales tax 32%, and "other" 34%. The "Other" category of revenue has been slowly increasing each year since FY 1999-00 when it was 31%. Ultimately, the fact is that much of our revenue structure may be increasingly volatile (i.e. non-property tax based) in the future. As always, the supporting detail sheets in the revenue section contain more specific information on all revenue sources.

In closing, I appreciate the efforts of the City Council, department directors and other staff members that participated in the development of this document. Special thanks should go to Director of Strategic Services, Gina Thompson and Administrative Analyst Lance Kloefkorn who contributed numerous hours coordinating the budget process and preparing this critical document.

Sincerely,

Donna Barron

Donna Barron
City Manager

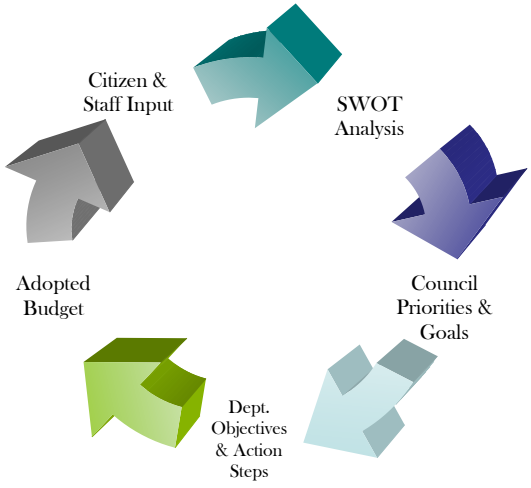
Lewisville Strategic Plan

The Mission of the City of Lewisville is to enhance the quality of life for our community and provide effective municipal service.

The City of Lewisville strategic planning process revolves around our core mission. Our strategic plan starts with determining where we stand. This is accomplished through citizen input and an internal SWOT Analysis. Based on this, the City Council sets priorities for the development of the budget. They also set one or more goals they want achieved for each priority. Departments then work to help Council achieve their priorities and goals by establishing objectives for themselves. Finally, departments determine what specific, operational steps will be needed to achieve their objectives and they request funding for specific programs.

Developing the Plan: SWOT Analysis and Citizen Input

In the first step towards refining the city's strategic plan for the next fiscal year, departments look inwards and determine their Strengths, Weaknesses, Opportunities and Threats (this is referred to as a SWOT Analysis).



Strengths and Weaknesses are short-term, and Opportunities and Threats are more long-term. The departments first develop their strengths, weaknesses, opportunities and threats using four main categories and then the City Manager and Council, assuming a more global view, select the city-wide SWOTs which will then become the overall city SWOTs.

Below are the City's Strengths, Weaknesses, Opportunities and Threats used to develop the strategic plan and adopted budget.

Infrastructure and Service Delivery – This category refers to infrastructure maintenance, development, changes, demand, equipment, etc. as well as service issues such as demand, staffing, processes, etc. Issues related to the department's service responsibility are discussed in this category.

Short-Term		Long-Term	
Strengths	**Weaknesses**	**Opportunities**	**Threats**
5 & 10 Year CIP Planning Based on Updated Engineering Studies	Adequate training and testing facilities	Benchmarking studies	**Change in state or federal laws**
5 Year Street & Drainage Program	Underutilization of GIS as a city-wide planning and mapping tool	Wastewater Reuse Program	**Disruption of technology**
Apparatus and Equipment	Appearance of corridors	Developing East Hill Park for eastside service demand	**Increased reliance on municipal courts to dispose of more serious cases**
Expanded training facility funded for Police and Fire	Appearance of junkyards on SH 121 Business	Increased use of Electronic Document Management and reduced paper demands	**Increasing non-compliance with nuisance codes**

Communications service providing voice and data over same network	Deterioration and Aging Water/Sewer Facilities and Line Infrastructure	Expand technology-based service delivery	**Unfunded state/federal mandates**
Comprehensive Old Town development standards and board processes	Deterioration of older neighborhoods, older retail strip centers and facilities (aging infrastructure)	I-35E corridor improvements	**Neighborhood transition and deterioration**
Comprehensive regulations for new developer construction	Incomplete use of technology	Improve facilities maintenance programs	**Organizational resistance to change**
East Hill Park lease for future east side demands	Promotion and Marketing	Increased interlocal service and facility sharing	**Public safety staffing / workload demands**
Fleet reliability due to replacement program	Traffic safety and congestion	Lakes at Vista Ridge	**Small pool of applicants including bilingual applicants**
Friendly and helpful customer service orientation	Inadequate geo-mapping for dispatch center (mapping for 911 calls uses old GIS database, current Geo-mapping doesn't track 911 calls)	Old Town parking / plaza development	**Congestion and vehicle crash increases due to I35E expansion**
Toyota of Lewisville Railroad Park	Lack of trails and connectivity	Future impact of Next Generation 911 ability for text and video 911 calls	
Fiber Ring Major Campuses	Limited capitalization of Lewisville Lake by out-of-town visitors	Regional disaster response training	
Infrastructure planning and regular investment	Deterioration of walls and fencing adjacent to thoroughfares	Regional sports authority	
New Animal Shelter and Adoption Center	Antiquated zoning ordinance	Westside overlay and incentive program	
ISO rating	Inability to amortize non-conforming uses	TOD overlays at DCTA station locations	
Known planning parameters (i.e., build out, city limits)		Transportation (DCTA/mass transit, I-35 E widening, etc.)	
Medical Center of Lewisville Grand Theater		Expand station 6 in preparation for the addition of Truck company	
Park and library facility and service development through 4B		Replacement of radio communications infrastructure for a digital platform in the next 3 to 5 years	
Positive Customer Satisfaction Rankings for Most City Services		Implement New World Software Program	
Document Imaging Software		Leverage City owned land to achieve high-quality redevelopment in Old Town	
Expansion of new thoroughfares (Valley Ridge connection, Corporate Drive various and Trip-08			
Commuter rail transportation with three stations			
First public arts center in Southern Denton County			
Significant environmental assets (LLELA, Elm Fork, Lake Lewisville) to attract green development			
Health and Wellness Clinic			
Collection of long range plans (Old Town Plaza, Mill Street, Old Town TOD, Lake Park Master Plan, LID Plan, Parks and Trails Master Plan, I-35 Redevelopment Plan, I-35 Aesthetics, 2025 Vision Plan,			

and Retail Analysis)

People and Competencies – This category refers to current employee needs, concerns, and issues, such as performance measurement, recruitment, training, teamwork, etc. This category deals with department issues only and not broad organizational issues.

Short-Term		Long-Term	
Strengths	**Weaknesses**	**Opportunities**	**Threats**
Annual salary analysis and adjustment	Competition for certified plant operators in Public Services	Alternative training programs through interlocals / COG	**Constantly changing regulatory directives for certification requirements**
Competitive benefits package	Management level diversity	Improve police recruitment marketing	**Continued growth in work loads**
Diverse backgrounds and experience among staff	Reward and recognition program	Increase employee training opportunities	**Future non-competitiveness / inequity in salary/benefit structure.**
High expectations for customer service fulfillment		Encourage employees to participate in education programs for succession	**Competition in Metroplex for public safety positions**
Internal training program			
Leadership Development Series program to enhance department's supervisory and management skills			
Low staff-to-population ratio			
Low turnover ratio			
Strong Human Resource System			
Intranet website for employee communication			
Wellness program			
High participation in internally available development programs such as Wellness, Employee Learning Series, and Leadership Lewisville			

Political and Social - This category encompasses issues dealing with the community, boards and council, other governmental entities, etc. Again, only issues related to the particular department are discussed.

Short-Term		Long-Term	
Strengths	**Weaknesses**	**Opportunities**	**Threats**
Annual City Council retreat	Resident perception of changing neighborhood profiles	Communication and continuity between the City and LISD	**Burgeoning multi-lingual/cultural population may place increased demands on service delivery**
Political stability	Resident awareness of information and services available on city web site	Enhance customer satisfaction measurement tools / citizen & customer surveys	**Continued loss of Federal and State funding for local programs (CDBG, Transportation)**
Political support for codes and ordinances	Ineffective influence at State level	Enhance public education / marketing activities	**Erosion of annexation authority in extra-territorial jurisdiction (legislative)**
Positive Council/Staff relationship	Limited community involvement	Enhanced advisory board member training	**Legislative restrictions or mandates**

Staff involvement with regional social agencies	Marketing / image	Improve perception of community safety/security	**School system ratings**
Community programs (Citizens Police Academy, ICPAAA, Citizens on Patrol. Explorers, Neighborhood Crime Watch, Campus Crew, Adopt a School program, gang awareness education, child seat and seat belt education program and bike rodeo/safety program	Public perception of government	Increased involvement in legislative processes at State and Federal levels	**Burgeoning multi-lingual/cultural population may place increased demands on service delivery**
Participation in Texas Coalition for Affordable Power (TCAP)	Resident turnover	More active/effective community outreach programs	
Vision 2025 Community Involvement	Small pool of board/commission candidates	Implement Citizen's University	

Economic and Financial - As the name implies, any economic or financial issues are addressed in this section: Issues such as financial policies, funding sources, revenue concerns, user fees/rates, etc. that relate specifically to the departments.

Short-Term		Long-Term	
Strengths	**Weaknesses**	**Opportunities**	**Threats**
Aggressive tax incentive policies which increase the ability to attract new businesses	Economy	Additional grant funding sources	**Ad Valorem Tax - legislative cap effects**
Competitive Energy Costs through Aggregation	Debt Ratio (UF)	Camelot landfill user fees	**Business relocation to other cities**
Competitive Water/Sewer Rates	Decrease of impact fee revenue	Continued expansion of tax base of East Lewisville and Old Town	**Castle Hills debt load, reporting requirements, accountant workload and bond rating impact**
Comprehensive CIP review system	Dependence on sales tax	Creative funding programs to stimulate redevelopment of declining business centers	**Increased technology costs**
Continuing redevelopment of Old Town	Diminishing amount of corporate campus land	Development of cost effective health plan alternatives	**Higher operating costs due to increased density and service demand**
Fees charged by departments electronically verified against fee schedule	GB and LI zoning remaining in Old Town	Development of Southwest Lewisville	**Large Equipment Replacement Needs for Water and Wastewater**
Fiscally conservative financial policies	Low availability of new single family land	Energy conservation programs and products	**Increasing salary & benefits costs/competitive pressure from other cities**
Funding capabilities for high priority projects	Storm Water Financing	Expanded contractual purchasing agreements	**Non-funded or under-funded mandates**
Geographic location	Unaccounted for Water Loss	Expanded participation in State-wide warrant roundup program	**Legislative restrictions on revenue growth**
Low employee to population ratio	Asset tracking	Expanded use of collection services (MSB)	**Loss of business properties on I-35 (real property and income)**
Low/competitive tax rate	Lack of "move up" or executive housing	Expansion of lighting retrofit program for city facilities	**Medical Inflation Rate**
Municipal Court Security and Technology Funds		Improve cost center allocation	**Loss of Denton County Library funding to City**
Old Town Tax Increment Financing revenue / incentive program		West side overlay and incentive programs	**Potential loss of City assets (theft, fraud, etc.)**
Sound bond ratings (General Obligation and Utility)		Increased use of electronic document management to reduce	**Reduction of collection rate of ad valorem taxes**

	supply costs	
Strategic Partnership Agreement / Limited Annexation with Castle Hills business districts	Inter-Departmental Auditing and Accounting for Water Usage	**Revenue from birth/death certificates may cease once the County builds their satellite office in the City of Lewisville sometime in 2015.**
TIF bond financing in Old Town	Internal control improvements	
Vehicle and equipment replacement funding	Outsourcing services or joint provision of services	
Crime Control and Fire Services District Funds	Partnership with Lewisville Economic Development Foundation	
PEG Fund	Resort on the Lake	
Seizure funding available for capital purchases	Road impact fee	
Low/competitive fee structure	Solicitation of advertising/naming rights	
	Storm Water drainage utility/Storm Water Utility Fee	
	Use of Technology to reduce staffing demands	
	Water conservation programs/seasonal/tiered rates	
	Increased revenue from alcohol permits	
	Development of TOD areas	
	Use of cloud computing to decrease costs	

These SWOT analyses are extremely important in the budget process. First, they force the departments to look at their departmental operations in depth each fiscal year. Departments use this information to develop requests for new funding that will address a weakness or future threat, or even to build on a current strength or a future opportunity for the department. Action steps tied to weaknesses or threats tend to rank higher in funding priority, by both the departments and by City management. All requests for new funding show the link to the specific items on the SWOT analysis that will be addressed if funding is obtained.

City Council Priorities and Goals

The city mission is the point around which the strategic planning process revolves. To achieve our mission, the City Council has set nine fundamental priorities. Priorities are strategic versus operational. The Council priorities are:

1) **Provide a well-developed and maintained infrastructure, and meet the demand for services.**
2) **Controlling cost of service delivery.**
3) **Maintain financial stability.**
4) **Provide opportunities for cultural/recreational activities for residents and visitors.**
5) **Provide a community where citizens/visitors are safe and secure.**
6) **Develop the City's economic base and improve aging/substandard areas.**
7) **Meet transportation and transit needs.**
8) **Maintain a stable, high performance workforce.**
9) **Enhance the community's image and citizen involvement.**

Each City Council priority has one or more corresponding goals. Goals are more specific than priorities and not operational in nature. Below are the goals (per priority) set by the City Council:

1) **Provide a well-developed and maintained infrastructure, and meet the demand for services.**
   a. ***Goal:*** **Maintain facilities to meet service demand**
   b. ***Goal:*** **Improve street, sidewalk, alley and utility line condition ratings**
   c. ***Goal:*** **Maintain adequate capacity in water/sewer systems**
   d. ***Goal:*** **Maintain an effective technology infrastructure**
   e. ***Goal:*** **Ensure high quality plan review and inspection services**
   f. **Goal: Maintain staffing and service levels that match community expectations**

2) **Controlling cost of service delivery.**
   a. ***Goal:*** **Increase energy conservation measures**
   b. ***Goal:*** **Oppose unfunded state mandates**
   c. ***Goal:*** **Use technology in lieu of manpower when possible**
   d. ***Goal:*** **Control employee/retiree health insurance costs**
   e. ***Goal:*** **Use alternative procurement methods for facility construction when cost effective**
   f. ***Goal:*** **Increase interlocal service provision**

3) **Maintain financial stability.**
   a. ***Goal:*** **Maintain a budget system that funds competing needs according to the entire organization's priorities**
   b. ***Goal:*** **Maintain/improve revenue base**
   c. ***Goal:*** **Ensure effective internal control systems**

4) **Provide opportunities for cultural/recreational activities for residents and visitors.**
   a. ***Goal:*** **Increase participation in recreation and athletic programs**
   b. ***Goal:*** **Utilize partnerships with outside entities to improve recreational opportunities**
   c. ***Goal:*** **Improve the park and recreation system assets**
   d. ***Goal:*** **Increase opportunities for recreation oriented visitation**
   e. ***Goal:*** **Develop major tourist attraction**
   f. ***Goal:*** **Develop sport-related tourist attraction**

5) **Provide a community where citizens/visitors are safe and secure.**
   a. ***Goal:*** **Provide necessary public safety facilities and equipment**
   b. ***Goal:*** **Involve the community more in safety and security**
   c. ***Goal:*** **Match demand for public safety with the appropriate manpower**
   d. ***Goal:*** **Ensure high compliance with community health and safety ordinances**
   e. ***Goal:*** **Improve neighborhood security in aging areas**
   f. ***Goal:*** **Ensure disaster preparedness and timely response**

6) **Develop the City's economic base and improve aging/substandard areas.**
   a. ***Goal:*** **Improve the appearance of aging neighborhoods**
   b. ***Goal:*** **Increase investment in Old Town**
   c. ***Goal:*** **Increase re-development in other areas of the city**
   d. ***Goal:*** **Reduce the impacts of retail competition and I-35 expansion**
   e. ***Goal:*** **Stimulate retail development (existing shopping centers)**
   f. ***Goal:*** **Work with Vista Ridge Mall on long-range market position**

7) **Meet transportation and transit needs.**
   a. ***Goal:*** **Improve local thoroughfare system**
   b. ***Goal:*** **Utilize outside resources for road construction funding**
   c. ***Goal:*** **Develop transit (bus/rail) system in Lewisville**
   d. ***Goal:*** **Facilitate funding for full length of I35 corridor (I635 to SH380)**

8) **Maintain a stable, high performance workforce.**
   a. ***Goal:*** **Develop the organization**
   b. ***Goal:*** **Improve quality of job candidates**

9) **Enhance the community's image and citizen involvement.**
   a. ***Goal:*** **Use the Visitors Bureau and other City resources to define and promote a positive City image among residents & visitors to the City**
   b. ***Goal:*** **Increase opportunities for citizen and community participation**
   c. ***Goal:*** **Work with local stakeholders, regional and state partners, and third-party entities to maximize Lewisville's potential as a tourist destination**
   d. ***Goal:*** **Improve corridor appearance**
   e. ***Goal:*** **Develop I35 corridor comprehensive plan overlay and incentive program**
   f. ***Goal:*** **Improve communication with LISD**
   g. ***Goal*: Implement branding program**
   h. ***Goal*: Improve communication with realtor community**

Departmental Objectives by City Priority

Departments help achieve the City Council's priorities and goals by creating specific objectives they will attempt to achieve during the next fiscal year. Each department objective is tied to a City Council goal (which is in turn tied to a priority). Following is the department code used in the objectives report.

(1) Non Departmental
(2) City Council
(3) City Manager
(4) City Secretary
(5) City Attorney
(7) Police
(8) Fire
(9) Public Services
(10) Parks & Leisure Serv.
(11) Community Dev.
(12) Finance
(13) Human Resources
(14) Community Relations/ Tourism
(15) Econ. Development
(18) Information Technology Services
(22) Municipal Court

The objectives report details all funded objectives from FY 2014-15 fiscal year and are listed by City priority and then by the goal. Each objective that links to obtaining a goal is listed, regardless of the department from which it comes. This is intended to provide a comprehensive picture of the City's efforts in obtaining Council goals and priorities each fiscal year.

Provide a well-developed and maintained infrastructure and meet demand for services.

Improve street, sidewalk, alley and utility line condition ratings

Public Services	**Completion of All Funded Maintenance Programs listed on the Five Year Street & Drainage Programs.**

Maintain an effective technology infrastructure

Community Development	**Throughout FY 14/15 implement the New World software program throughout all divisions.**
Information Technology	**Maintain a data analysis capability that is able to assist departments with increasing amounts of analysis needs**
Information Technology	**Maintain a desktop computer inventory that uses hardware capable of handling modern workloads**
Information Technology	**Maintain a digital storage and backup infrastructure capable of handling increasing storage requirements**
Information Technology	**Maintain a geographical information system capable of supplying and analyzing data required by the city**
Information Technology	**Maintain a network infrastructure capable of handling ever increasing traffic loads**
Information Technology	**Maintain a software ecosystem that is capable, secure and able to be supported by the IT staff**

Maintain staffing and service levels that match community expectations

Fire Department	**To provide better fire protection coverage and emergency medical services to all residents and businesses in Lewisville.**
Public Services	**Completion of all scheduled maintenance activities.**
Public Services	**Ensure adequate resources, maintenance materials and equipment.**
Public Services	**Ensure Efficient and Effective Workforce.**
Public Services	**Increased maintenance for creek channels, drainage areas, and roadways.**
Public Services	**Meet or Exceed State and Federal Standards for Water and Wastewater Quality.**
Public Services	**Replacement of worn and obsolete equipment.**
Human Resources	**Improve Efficiency of Department to ensure timely record management.**
Comm Relations / Tourism	**Build and promote a positive image for Lewisville that reflects the needs and expectations of current and prospective residents, businesses and visitors.**
Comm Relations / Tourism	**Use existing and emerging communication outlets to keep residents informed about city projects and programs, and to actively solicit input from residents.**

Maintain facilities to meet service demand

Police Department	**Complete an Interlocal agreement between the six members of the consortium to include the cost-sharing portion of the agreement. Acquire the land, obtain quotes and dedicate funds toward construction.**
Fire Department	**Increase Vehicle Maintenance Vendor Account by $20,000 to meet increase costs associated with outside**

	fleet vehicle service. This account has been
Fire Department	**Provide funding for conversion of Rehab unit obtained through a UASI Grant. These funds are needed to convert the unit to respond to incidents and provide firefighter rehab.**
Public Services	**Develop Asset Management System and Replacement Schedules.**
Public Services	**Ensure adequate maintenance materials and equipment.**
Public Services	**Improve water efficiency and conservation efforts.**
Public Services	**Maintain facility systems, equipment, fixtures and structures.**
Public Services	**Meet or exceed 100% State and Federal Regulations.**
Public Services	**Plan System Expansions.**
Parks & Leisure Services	**Provide patrons to Lake Park a clean and pleasing environment and satisfy the Corps of Engineers' request for lids on our trash barrels.**
Parks & Leisure Services	**Replace aging equipment at recreational facilities to continue to provide the best possible service to the residents.**
Community Development	**Continue to maintain the Animal Shelter and Adoption Center**
Community Development	**Improve service delivery to customers by improving technology**
Community Development	**Provide in-house design, plan review, inspections and coordination of City construction projects.**

<u>Control cost of service delivery.</u>

Increase energy conservation measures

Public Services	**Energy management systems for new/remodeled facilities.**
Community Development	**Continue direction to electronic permitting systems**
Community Development	**Educate staff on Green Building standards and associated National, State and Local programs.**
Community Development	**Throughout FY 14/15, enforce and regulate oil and gas well ordinance.**

Use technology in lieu of manpower when possible

Fire Department	**Purchase Insurance Eligibility Module for Billing Software**
Public Services	**Provide convenient and timely information to residents about their City-provided services.**

<u>Maintain financial stability.</u>

Maintain/improve revenue base

Public Services	**Provide system for equitable distribution of costs and cost recovery based on use/consumption.**
Community Development	**Maintain/improve revenue base**
Finance Department	**Continuous improvement in the efficiency of the Finance operations.**
Comm Relations / Tourism	**Attract corporate, leisure and sports visitors to Lewisville hotels, meeting facilities and retail establishment.**

Improve bond ratings

Community Development	**Continue bond and cash financing programs**

Ensure effective internal control systems

Finance Department	**Protect against potential loss of City assets for theft, fraud, etc.**

<u>Provide opportunities for cultural/recreational activities for residents and visitors.</u>

Increase opportunities for recreation oriented visitation

Comm Relations / Tourism	**Develop ongoing and special programs at the Lewisville Center for the Creative Arts for both residents and visitors.**
Comm Relations / Tourism	**Expand the size, quality and marketability of the Western Days festival.**

Increase participation in recreation and athletic programs

Parks & Leisure Services	**Provide recreational experience matching customer expectations.**

<u>Provide a community where citizens/visitors are safe and secure.</u>

Involve the community more in safety and security

Community Development	**Continue to provide staff support for the Ad Hoc Neighborhood Preservation Committee and implement committee recommendations as directed by City Council**
Community Development	**Improve partnerships with citizens.**
Community Development	**Increase public awareness of services through marketing, meetings, etc.**

Match demand for public safety with the appropriate manpower

Police Department	**Ensure Premier Neighborhood Police Service is operational throughout the fiscal year.**
Fire Department	**Add EMS Captain to ensure adequate training, oversight and management of our EMS services.**
Parks & Leisure Services	**Expand Park Ranger program in order to make our city parks more secure. This will include Toyota of**

	Lewisville Railroad Park and Lake Park.

Provide necessary public safety facilities and equipment

Police Department	**By September 30, 2015, purchase emergency lighting equipment for unmarked police vehicles assigned to the Criminal Investigations Section to allow for emergency response.**
Police Department	**Ensure Citizens' on Patrol (COP) volunteers is equipped with a new vehicle by September 30, 2015.**
Police Department	**Ensure the Detective vehicles are equipped with new mobile radios by September 30, 2015.**
Police Department	**Ensure the skywatch tower is purchased and operationally by September 30, 2015.**
Police Department	**Ensure there is maintenance coverage for Enterprise Disk System by September 30, 2015.**
Police Department	**Ensure there is sufficient portable radio batteries by August 31, 2015.**
Police Department	**Provide the Traffic Section with needed equipment and training by September 30, 2015.**
Police Department	**Purchase and place a SWAT jump-out van and put in-service by August 31, 2015.**
Police Department	**Purchase the robot and train officers to operate it by September 30, 2015.**
Police Department	**Replace end-of-life emergency equipment on 2 police cars and (7311, 4114) and one SUV (4101) by September 30, 2015.**
Police Department	**Replace Monitors for Eleven Dispatch Workstations by September 30, 2015.**
Police Department	**To improve the department's Canine response by adding another dog and purchasing a SUV and related equipment by September 30, 2015.**
Police Department	**To improve the department's Canine response by replacing the current dog by September 30, 2015.**
Police Department	**To provide equipment for Traffic Enforcement and Safety Improvements by August 31, 2015.**
Police Department	**To provide necessary safety equipment for Tactical operations by September 30, 2015**
Police Department	**To provide technology upgrade in the report-writing area and reallocate old equipment to other areas of the police department by September 2015.**
Police Department	**To provided needed equipment by September 30, 2015 to members of the Special Operations Team. This will improve their ability to respond or react to the threat of dangerous suspects.**
Police Department	**To purchase replacement equipment for a squad car that was recently "totaled" in a crash by September 30, 2015.**

Fire Department	**Implement program to replace dive gear for our public safety divers. Dive gear as a service life and we would like to increase funding to replace a percentage of gear annually.**
Fire Department	**Provide reliable and safe public safety vehicles ensuring rapid and reliable service delivery.**
Fire Department	**Purchase mechanical CPR device to enhance the level of service provided to our citizens and make our personnel more efficient.**

Improve neighborhood security in aging areas

Community Development	**Continue evaluating NET program results.**
Community Development	**Continue the Single Family Rental Inspection Program.**
Community Development	**Encourage residents/businesses to maintain their property.**
Community Development	**Evaluate neighborhoods for substandard building conditions.**
Community Development	**Improve Nuisance code enforcement.**

Ensure disaster preparedness and timely response

Fire Department	**Obtain EMAP Accreditation**
Fire Department	**Option for part-time EM technician. We requested this position be transitioned to full-time but we have included this as a less expensive option.**
Fire Department	**Transition Emergency Management Administrative Assistant to Full-Time to provide continuity of operations in Office of Emergency Management.**
Public Services	**Assess all required RMP, SPCC and ERP Plans and implement identified actions within the fiscal year.**

Ensure high compliance with community health and safety ordinances

Public Records	**Due to the increase of Ordinances needing to be codified, expenses for the codification are increasing. Additional funding is needed to ensure that ordinances are codified in a timely and expedited manner.**
Community Development	**Eliminate illegal bandit signs.**
Community Development	**Gain and Maintain Certifications for Building Inspector's inspections of neighborhoods**
Community Development	**Increase public awareness on reduced animal population by promoting sterilization of owned pets**
Community Development	**Throughout FY 14/15 increase West Nile surveillance and abatement measures as necessary.**
Community Development	**Throughout FY 14/15, maintain a compliance rate of 98% of commercial buildings for fire and life safety.**
Community Development	**Throughout FY 14/15, maintain a quarterly compliance rate of 99% of all food establishments**

Develop the City's economic base and improve aging/substandard areas.

Increase investment in Old Town

Economic Develop/Planning	**Aggressively pursue developers and development opportunities in Old Town**
Economic Develop/Planning	**Review and implement changes to the Old Town Development Ordinance and General Development Ordinance to achieve higher quality design**

Increase re-development in other areas of the city

Economic Develop/Planning	**Market Lewisville at various events and forums to create development opportunities**

Meet transportation and transit needs.

Improve local thoroughfare system

Community Development	**Begin construction of Valley Ridge Boulevard from Mill Street to College Street.**
Community Development	**Begin design and obtain right of way for Corporate Drive segments 2-5 (Railroad Street to east of Holford's Prairie Rd**
Community Development	**Complete design, obtain right-of-way and begin construction for Windhaven Parkway at the KCS Railroad Crossing.**
Community Development	**Continue to partner proactively with the Police Department in the Crime Control Districts**
Community Development	**Continue to provide major intersection improvements to improve transportation services for the citizens of Lewisville.**
Community Development	**Finish implementing 2003 Bond Program.**

Increase re-development in other areas of the City.

Community Development	**Monitor progress and assist Innovative Transportation Solutions in the proposed Denton County TRIP-08 Bond Program.**

Maintain a stable, high performance workforce.

Improve quality of job candidates

Public Records	**Implement a Citizen University that will assist residents in acquiring a better understanding of their City's government and services as well as intergovernmental relationships.**
Public Records	**Reinstate the Boards Appreciation Expenses (Banquet and/or Gift) funding that was removed in FY 2009/2010.**

Develop the organization

Mayor & Council	**Provide City cell phones for the City Council Members**
Mayor & Council	**To ensure that City Council Members are fully equipped through training and professional opportunities to educated decisions for the community.**
Public Records	**Accomplish back scanning of approximately 676 permanent Police Records boxes currently located at the Inactive Records Center.**
Public Records	**Ensure that Departmental staff are fully trained and able to perform at an exceptional level.**
Police Department	**Ensure civilian staff receive the require job related training by September 30, 2015.**
Police Department	**Ensure officers receive continuing education and training by September 30, 2015.**
Police Department	**Ensure the Dispatchers are equipped with replacement chairs by September 15, 2015.**
Police Department	**Ensure training equipment is available for use by September 30, 2015.**
Police Department	**To provide training for Community Services Bureau staff to enhance their operational effectiveness.**
Police Department	**To provide training for investigative staff to enhance the effectiveness of the Criminal Investigations Team.**
Fire Department	**Increase Travel and Professional Development account to allow for adequate funding to increase outside training opportunities**
Community Development	**Encourage and create internal promotional opportunities.**
Community Development	**Provide for advanced technical and leadership training in Fire Prevention.**
Community Development	**Seek low-cost or no-cost training to develop continuing education/training that is more cost effective.**
Finance Department	**Develop staff to perform at optimum levels.**
Human Resources	**To reinstate a Tuition Reimbursement Program to be able to offer a competitive benefit package for retention and recruitment.**
Economic Develop/Planning	**Look for cost-effective ways to manage workload and projects including staffing needs**

Departmental Action Steps

Once the departments have set their objectives for the next fiscal year, they determine if they will need new tools to achieve those objectives. These new requests can be seen as the specific "actions" the department will be taking to achieve their objectives and are hence referred to as "Action Steps". An example of an action step would be: "Create and print crime prevention brochures." The department would then ask for specific dollar amounts needed to create and print crime prevention brochures. Not all action steps require new money though. Many times departments determine a specific step that can

be taken to achieve an objective which does not require new funding but can instead be absorbed into their existing operating budgets.

Adding Dollars to Achieve the Desired Results of the Strategic Plan

The final step towards the development of the city's strategic plan is funding new projects/programs so the plan's goals and objectives can be achieved. New funding is not always necessary but there are projects/programs that cannot be initiated without it. Below is a listing of all action steps that were funded through the two major funds: General Fund and Utility Fund. The following are those items that were funded out of the City's General Fund operating budget:

$1,090,814	Compensation plan/ITS adjustments (as detailed previously)
$197,743	Health insurance increases (as discussed previously).
$158,843	ROW Drainage Crew to be used to remove litter/debris and clear drainage and right of way areas that are not regularly maintained (creek areas). In addition, a plan would be developed identifying the desired improvements targeted for each area. This crew would then begin to clear brush, develop access points, and make other improvements as identified by the plan. Includes funding for one crew leader, one maintenance worker, temporary worker salaries (4,160 hours), and funding for maintenance supplies. **(Vision 2025)**
$140,376	EMS Captain in the Fire Department to provide improved oversight and management of our EMS program.
$104,637	Premier Neighborhood Police Service will put a dedicated officer in an assigned area, via overtime funding, to address specific issues or perceptions Premier Neighborhood Police Service - will greatly enhance police presence in single family neighborhoods. **(Vision 2025)**
$96,417	Neighborhood Services Coordinator - This position will plan, promote and administer neighborhood programs and services, including forming neighborhood associations, assisting neighborhoods in setting goals and objectives and utilizing resources provided by Code Enforcement, Building Inspections, Community Development Block Grants, Crime District initiatives. In addition, the position will plan, organize and manage special projects and events to promote the betterment of City neighborhoods. **(Vision 2025)**
$92,000	Funding for routine facilities maintenance due to age of facilities
$80,000	Communications Audit/Brand Assessment **(Vision 2025)**
$57,291	Network firewall upgrade and replacement. The firewall is the device/software that screens all incoming/outgoing internet traffic to mitigate against unauthorized access to the city's computer network
$56,000	Funding for on-going energy efficiency improvements to City facilities including air filters, LED lighting, etc. **(Vision 2025)**
$50,000	New World on-going maintenance costs

$49,180	Stand-alone GPS devices installed in city vehicles to report current and historical location. The devices capture the GPS location and, using a cellular data plan (3G or 4G), send the data to a server. Due to interest earlier this year for a method to track sanding trucks, we are recommending a fleet-wide deployment (not including public safety) to be able to accurately locate, and view the historical location for all vehicles in the city inventory. This system would use the current vehicle/call location map, software & hardware for GPS tracking of City vehicles (non-public safety). Better tracking of vehicles can also be used to reduce drive time and provide better fuel use. The public safety GPS system will be replaced next year along with the already planned Mobile Computer Terminal Replacement Program **(Vision 2025)**
$48,000	Professional development budget to fund training courses and certification testing for employees supporting the ITS step plan
$42,600	Provide emergency lighting and equipment for three new Fire Department vehicles
$28,991	On-going costs associated with the UCS and Flash Storage for Virtual Servers Upgrade (see one-time reserves funding list)
$28,550	Street Division Trailer Replacement to correct non-compliant load capacity trailers
$28,000	Budgeting application/system that is compatible with New World. The current application (Straget) is only compatible with HTE. Funding is to hire an outside developer.
$26,353	Miscellaneous increases in the Community Development area including Animal Shelter and Adoption Center repairs, dues and membership increases, uniform funding increase, additional funding for spay/neuter and for rabies vaccinations, and increased funding for chemicals used in the cleaning process at the Animal Shelter and Adoption Facility.
$20,129	Training and on-going education to support the newly implemented New World financial/HR system recently purchased by the City. Includes Finance (2), Human Resources (2), ITS (2), Community Development (2), and Budget (1).
$20,000	Increase maintenance vendor account in Fire Department to cover expenses – based on trend in usage.
$17,723	Residential streets are currently swept once per year. This funding allows quarterly sweeping of residential streets (295.8 miles X $20 per mile X 3 times = $17,723). **(Vision 2025 as well as additional credit for best management processes related to the annual Storm Water Report)**
$15,596	Part-time Clerk in the Human Resources Department for document imaging.
$15,375	Fire Department dive gear replacement
$15,000	Rehab vehicle obtained via UASI Grant funding needs additional equipment to make it operational.
$14,000	Desktop phone replacements (continuation)
$13,421	Traffic Replacement – vehicle pre-emption device
$12,095	Increase in training opportunities for Fire Department staff
$12,000	Part-time Shelter Attendant to support additional workload created by the larger shelter

$10,348	Increase in Council travel based on current usage
$10,000	On-going funding for parking lot striping/re-striping
$9,800	Mobile Application to give the public easy access to city services. WebQA, the vendor behind our Customer Support Center on the city website, has introduced a mobile application that integrates with the CRM software while also offering other opportunities for providing interactive data available to the public. **(Vision 2025)**
$9,781	Part-time Clerk to support document imaging in the City Secretary's office
$9,350	11 Police dispatch chair replacements
$9,000	On-going costs related to sustainability initiative – printing, marketing, supplies, etc. **(Vision 2025)**
$8,870	Traffic Monitor Tester
$8,000	Increase in funding for the city-wide abatement process (fence repairs/removal, boarding houses, etc.) **(Vision 2025)**
$6,398	Increase in funding for codification of city ordinances
$5,565	GIS aerial imagery and planimetrics data
$5,400	Upgrade of CryWolf false alarm billing software to a web access module
$3,600	Insurance Eligibility Module for ambulance billing personnel
$3,128	Cell phone plans for City Council members
$3,000	Expenditures related to pool class registrations. Revenue is also budgeted as an offset.
$2,500	Increase in Economic Development marketing **(Vision 2025)**
$1,600	TAMIO Conference for Community Relations personnel
$1,525	On-going cost related to network switch upgrades
$1,200	Laserfische conference for City Secretary's office
$1,000	Funding to implement a Citizen's University **(Vision 2025)**
$937	Hotline reporting service which provides confidential reporting services to enable management, staff, employees, vendors and customers to blow the whistle on fraud, abuse, ethics, compliance and HR violations (recommended in External Auditor report)
$610	Dues - Internal Auditor
$300	On-going costs related to the Police Department computer/phone replacements and additions (one-time cost funded in the Federal Forfeiture fund)

The following action steps are funded out of the General Fund excess reserve/fund balance for FY 2014-15:

$613,360	Fred Herring Rec Center HVAC repair and replacement
$375,000	Railroad Street repair (Hebron – DFW Landfill)
$160,000	Additional funding for concrete repair program ($1,100,000). This funding will address complaint based pavement issues that are not part of a larger scheduled rehabilitation projects. This additional funding will enable a more reasonable response time to these requests
$147,232	OTCH UCS and Flash storage for Virtual Servers – The City's Enterprise Disk Infrastructure is currently at eighty percent capacity and the server chassis at OTCH used for continuity of operations has been declared "end of life" by the manufacturer. This replaces the server and adds an additional flash storage to allow for additional growth to meet data retention, and performance needs for the City's primary storage system.
$120,000	Tape-backup system capable of backing up significantly larger quantities of data than we can currently maintain. Professional services are required to assist with implementation of this project.
$110,096	Replace 10 end-of-life network switches
$100,000	Funding for Old Town Façade Improvements Incentives (based on agreements with property owners to obtain alley ROW for Park Plaza).
$85,000	Desktop Computer Replacements
$57,000	Economic Development agreements - Huffines Plaza - $18,000, Armfield Blue - $4,000, Blue Lynx Media - $2,000, Lewisville West Shopping Center - $20,000, Prime Controls - $13,000

Following are the action steps that are funded out of the Utility Fund operating budget:

$264,604	Transfer to CIP for water and sewer capital improvements, as discussed previously
$181,910	Wastewater refurbishment of the west belt filter press
$136,062	ECS gas chromatopography and mass spectrometer
$113,150	Water Treatment Plant clarifier #2 drive replacement
$104,620	Consultant for WWTP Generator and Electrical Improvements project
$102,000	Variable Frequency Drive for Northside High Service Pump
$94,442	Wastewater Treatment Plant 2 Clarifier Rehabilitation
$90,237	Compensation plan adjustments (3%), as discussed previously

$77,500	Water Quality Study Model
$77,233	Utilities Maintenance Operations Supervisor position
$74,623	Collection System Odor Evaluation – Vista Ridge, Timber Creek
$60,000	Wastewater Treatment Plant Capacity Study
$50,574	LED Lighting change outs at the Wastewater Treatment Plant
$49,856	ULM Utility Operations Worker
$39,718	Wastewater Treatment Plant 3 MGD Expansion operating costs
$36,720	Water Distribution Sampling Stations
$31,150	in internal health expenditure increases, as discussed previously
$27,843	Increase funding for contracted water meter reading
$26,760	Wastewater Plant 3 Isolation Valves
$25,380	Wastewater Treatment Mechanical Seals
$24,412	Trailer mounted 6” Trash Pump and 6” Suction Discharge hoses
$23,909	Total Organic Carbon Analyzer
$23,500	Water meter reading handheld devices
$23,364	Timber Creek Lift Station Improvements
$22,000	Increase in printing/postage related to mandated notices
$21,964	Wastewater Treatment Plant 1 Return Pump Rotating Assemblies
$20,265	Wastewater Treatment Plant Filter Pump Station pumps
$20,200	ECS Laboratory IDEXX Supplies increase
$19,980	Wastewater Plant 3 Recirculation Pumps
$15,798	Odor monitoring equipment
$14,080	GPS Tracking software and hardware for City vehicles
$10,706	Water Plant bulk ammonia for Tank #2
$10,000	Increase funding for Utility Line Repair materials

$8,760	Portable air compressors
$8,150	Replacement of Stormwater ruggedized laptops
$7,900	Portable water meter tester
$7,535	Handheld valve exerciser
$6,858	Electrical hoist for filter galley
$4,818	Trench shoring equipment
$4,445	Boring missile
$4,204	Valve Out Tool
3,780	Chipping hammer and accessories

This year, in addition to the focus on the overall City priorities and goals, the City began implementation of a Vision 2025 Plan. The following sections will address the City's work related to that plan.

LEWISVILLE 2025 VISION

STRATEGIC VISION & PLAN

FY 2014-15

City of LEWISVILLE Texas

Deep Roots. Broad Wings. Bright Future.

LEWISVILLE 2025 VISION

"Creating a vision for a bright future."

In July of 2014, the Lewisville City Council unanimously approved the adoption of the Lewisville 2025 Vision plan. Lewisville 2025 is a strategic plan designed to guide the development of the City of Lewisville over the next 10-15 years. This plan's function is to serve as a vision for the future and framework for investment decisions. The document also serves as a non-traditional, comprehensive plan that methodically and intentionally builds on all previous plans to validate and prioritize recent, relevant initiatives.

In 2025, the City of Lewisville will celebrate its 100th birthday. The overarching idea of Lewisville 2025 is to look at where Lewisville wants to be when it turns 100 years old. Lewisville 2025 is geared toward implementation that can be achieved by the time the City reaches this milestone.

PROCESS

The plan is compiled in a way to address three major themes:

BIG ISSUES - Describes the current state of Lewisville, problems facing the community, and the positioning of Lewisville within the greater DFW area.

BIG IDEAS- Depicts a host of wants, needs and wishes collected from the community. These ideas reflect the kind of character citizens would like to see established in the city.

BIG MOVES- These are the major recommendations that will help move Lewisville forward. The Big Moves do not encompass everything that is desired nor are they the only things to be done. They simply represent areas of focus that can have the biggest impact on the city in the shortest amount of time. In other words, they represent those big changes that can have the biggest bang for the buck. The Big Moves are not projects as much as initiatives that incorporate many projects and desired outcomes.

An inclusive public involvement outreach effort was employed throughout the plan. While Lewisville 2025 is a high-level strategic document, implementation items represent well-vetted actions. A steering committee, made up of 49 residents, was actively engaged. The committee debated, challenged, and elevated ideas. Its tireless efforts formed a consensus plan beyond anything that has been accomplished in Lewisville in years. In addition to an active committee, City staff played a significant role in making resources available, and explaining current and proposed projects and initiatives. All departments within the City participated in the plan and contributed to the overall success of the planning process.

BIG ISSUES

Like many cities that experienced tremendous growth during the 70s, 80s and 90s, Lewisville is faced with aging housing and an older retail product. While its standards are similar to those that you see in newer cities, many of the uses are "grandfathered" and present redevelopment challenges, particularly along major corridors. Sentiments were expressed about Lewisville being seen as an older community and lacking appeal compared to newer, adjacent cities. However, some of Lewisville's strengths are its transportation options, authentic Old Town, and tremendous natural resources. Situated at the crossroads of Interstate 35E and State Highway 121, Lewisville is well-connected and well-situated near DFW International Airport. Additionally, a proactive buy-in to Denton County Transportation Authority (DCTA) has contributed to three stops for commuter rail stations. The city's greatest natural asset is that it is adjacent to Lake Lewisville, with a wealth of land designated as open space.

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BIG IDEAS

The City held a series of public workshops and meetings, hosted a Lewisville 2025 website and made surveys available online. More than 1,400 ideas were submitted through the various methods of public input. Major themes developed and were formed into committee topics.

Diversity

- Facilities and activities for children, young adults, seniors
- A range of housing choices (design, location, ownership, price, etc.)
- Retail and services to meet diverse needs close to home
- An identity that is 'open and modern' yet builds on the city's history
- Opportunities for life-long learning
- A strong focus on arts and culture

Growth

- Businesses that benefit from proximity to DFW International Airport
- Resort tourism without leaving the Metroplex
- A distinctive signature event or sporting venue
- Opportunities for small businesses and start-ups
- Refreshed and revitalized business locations along IH 35E
- A vibrant Old Town that attracts the 21st-century innovator
- Job skills and connections
- Infrastructure, facilities and partnerships that support growth in targeted sectors and locations

Connection

- Technology and systems for easy, flexible communication
- Ability to reach destinations by all modes (walk, bike, transit, auto)
- Convenient and coordinated timing between various transportation systems, such as bus, DCTA trains and Dallas Area Rapid Transit (DART)
- Gateways (physical and online) that communicate Lewisville's distinctive character
- Transportation facility design that contributes to adjacent areas' desired character in addition to improving access
- Organizations and communications to connect people and businesses

Resource Management

- New development and revitalization that are more energy- and water efficient
- Reinvestment in older neighborhoods and business/shopping areas (including Vista Ridge Mall) in order to remain desirable and valuable
- Sustainability fostered by the everyday actions and choices of residents, businesses and the public sector
- The lake and its floodplain as a green centerpiece

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- Places to work, play and study surrounded by nature and within walking distance of trails
- Improved health results from investments such as trails, recreation facilities and community gardens
- Natural materials to 'soften' streets and developments

The goal of each committee was to address a key aspect of the character citizens desire for Lewisville in 2025. All committees considered interdisciplinary issues, broke down "silos" and built on the results of relevant recently completed plans. Committees also developed implementation priorities that will translate Lewisville 2025 into actions.

VISION

OVERALL VISION

By 2025, Lewisville will be a community characterized by diversity, connectivity, resource management and growth.

Diversity

In 2025, Lewisville should be an inclusive community that values and appeals to people of all ages, ethnicities, income levels, backgrounds, abilities, and interests.

Growth

In 2025, Lewisville should offer choices that enable its people to connect effectively and that reinforce the community's desired character.

Connection

By 2025, Lewisville's natural, human, energy, and capital assets should be the foundation for a distinctive, desirable, and efficiently-managed sustainable community.

Resource Management

In 2025, Lewisville should be a unique community that attracts And welcomes businesses and residents, positioned for growth and success.

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BIG MOVES

There are nine Big Moves, indicating nine areas of focus, with each representing big-ticket items that will have the greatest impact to move Lewisville forward by 2025. Each Big Move is characterized by two elements:

What does the Big Move mean in Lewisville?

What are the top priorities for this Big Move?

While the recommendations within the Big Moves are not the only things to accomplish, they represent a culmination of the top nine areas in which Lewisville could have the most impact over the next 10 years and accomplish many of the desires reflected by the community throughout the process. The Big Moves are:

1. **Create a Green Centerpiece** within the large natural floodplain area below the dam and along the Elm Fork of the Trinity River.

- Make Lewisville distinctive by focusing the community around a special Green Centerpiece.
- Take advantage of Lewisville Lake and its floodway to give Lewisville a natural open space and urban wilderness that can be part of everyday life for all Lewisville residents.
- Use this Green Centerpiece to position Lewisville as a unique community within the DFW Metroplex.

2. **Extending the Green** by expanding the Green Centerpiece and trail system, both physically and visually, with other parts of the City.

- Connect the Green Centerpiece to Lewisville's neighborhoods and business areas so the benefits of this distinctive center translate to all the places where people live and work in Lewisville.
- Prioritize City investments to provide aesthetic, health and other benefits throughout the community, as well as enhancements to the City's parks and recreation system.

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- Attract the new businesses and people who want a healthy green lifestyle through public investments and the design of new private developments

3. Continue investment in Old Town. Old Town, the City's historic center, provides a primary opportunity to define and expand Lewisville's regional identity over the next 10 years through coordinated investment delivering memorable urban living, restaurants, entertainment and downtown workplace environments.

- Encourage development to solidify the core and clearly define the boundaries of the urban district.
- Establish a clear branding strategy for the district that solidifies its identity.

4. Maintain and enhance Lewisville's Thriving Neighborhoods. Maintain the relevance and property values of existing neighborhoods.

- Develop strategies to reinvest in residential properties and encourage upkeep.
- Create a cohesive and connected group of neighborhood leaders who help keep existing neighborhoods thriving in the future.

5. Create **New Neighborhood Choices**.

- Provide expanded neighborhood choices to make Lewisville the location of choice for all ages and in comes.
- Concentrate future loft and mixed-use residential choices near Denton County Transportation Authority (DCTA) stations.
- Support new neighborhoods for those desiring more upscale housing by considering Castle Hills and Town of Hebron area (150+ acres) annexations.

6. Enhance existing and accommodate future **Employment Centers**.

- Take strategic advantage of Lewisville's prime location within the region and its access to regionally significant activity centers.
- Enhance existing employment center sites and accommodate future businesses that provide a stable tax base for the City.
- Promote Lewisville as a community that provides a variety of employment options for residents who want a range of housing and neighborhood choices.
- Provide options for redevelopment/development for properties impacted by right-of-way acquisitions along IH 35E corridor.

7. Focus reinvestment on three primary **Identity Focal Points**.

- A series of special development events, or Identity Focal Points, should be implemented at the most highly visible intersections and gateways to form a new identity for Lewisville. These nodes of development will create interesting pulse points, destinations and a sense of place for the city.

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- Encourage development at Southern Gateway, Northern Gateway, and Business 121/IH 35E. Focus implementation of recommendations related to the IH 35E Redevelopment Plan Toward these three areas.
- Consider a master development for each focal point area.

8. Communicate Lewisville's values and offering through a

- Provide stability in communication what Lewisville values.
- Take advantage of existing community communications resources.
- Attract new Residents, visitors, and businesses.

9. Create a community that embraces **Sustainability.**

- Create a community that is sustainable—desirable and thriving—over the long term.
- For Lewisville, sustainability means that limited resources (such as land, water, energy, clean air, natural assets and public funds) are used efficiently to provide a desirable quality of life and business climate that today's residents and businesses need and want, without reducing Lewisville's ability to provide that same quality of life and business climate to support the success of future generations of residents and businesses.

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Grading the City

By Departments

Lewisville 2025 examines realities of existing conditions and the marketplace, demographic implications, areas of growth potential and strategies for improving quality of life. The plan does not focus on only the physical development of the city, but rather the overall goals for Lewisville as a livable and economically vibrant community. While the plan is visionary and outlines citizens' desires, it is also measurable. The final strategies balance expectations from multiple existing plans and create specific priorities with accompanying action items.

Lewisville 2025 plan is a guide for the management of growth, and a reference point for future decision-making. It provides actions regarding regulations, communication, investments and implementation strategies, and adds necessary refinement to prioritize existing plans. Lewisville 2025 should be used by all citizens, City officials, City staff, community leaders, business owners and stakeholders. Lewisville 2025 is a multi-year "to-do" list for the City and those making investment decisions, all who help to shape this great community.

The following details the metrics used within the Lewisville 2025 Plan. This year staff will be developing measures for each department to ensure implementation of the Big Moves identified in Lewisville 2025. Many of the measures currently tracked by departments reflect efficiency and productivity. This will be continued to be used and additional measures will be added, specific to each by Big Move, wherever applicable. The actual performance measures currently being tracked can be found within this budget in the departmental sections. This City is always looking to improve its utilization of public resources and its accessibility to the public, but these metrics have been proven to effectively judge how each department is progressing over the years.

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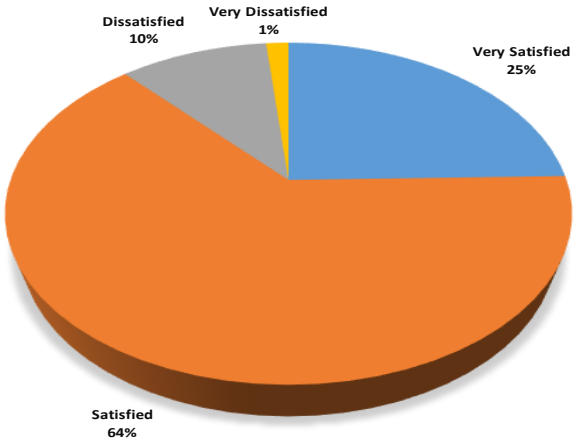
Overall, a major measure of the success of any company, nonprofit or government entity is customer satisfaction. Lewisville 2025 is dedicated to making Lewisville better for all citizens. With the citizen in mind, it is necessary to ensure that overall quality of life and satisfaction of our residents remained strong throughout the development of Lewisville 2025. With a municipality, measuring both overall quality of life of residents but also satisfaction with City services is important. The graphs below show the satisfaction and quality of life in Lewisville for 2014. It is the goal of the city staff to keep abreast of the mood of Lewisville residents. Therefore, the "Citizen Satisfaction Survey" will be used throughout the Lewisville 2025 implementation.

Citizen Satisfaction



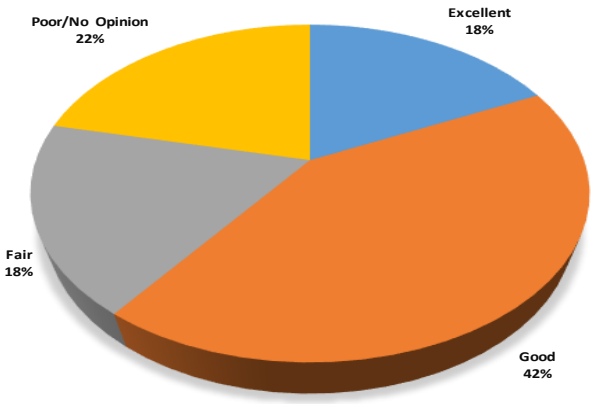
In general, how satisfied or dissatisfied are you with the quality of life in the community?

Quality of Life

According to the Resident Satisfaction Survey, citizens are overwhelming satisfied with the City of Lewisville. The city recognizes that there is always room for improvements; that is efficiency can be improved, redundancy can be eliminated, and customer service can be improved on which the Lewisville 2025 plan aims to fix. But, the residence of Lewisville are satisfied with a small portion of the population which have concerns and are not satisfied. The 11% of the survey respondents that are dissatisfied with the quality of life in Lewisville are the minority, but the city strives to reconcile their dissatisfaction as well as continue to the improvement to the quality of life

City Services

The Citizen Satisfaction Survey also yields favorable results for the city services. Citizen have approval of the way city services are delivered. It is worthy to note that in the "Poor/No Opinion" category a majority of respondents had no opinion. This decreases the real value of citizen with poor perceptions of city services to under 5%. Still with approval of the city services, there is room to grow. The Lewisville 2025 plan address city service delivery and efficiency and city staff will use performance measures to assess the progress of each department.



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Administration:

- ***Receive GFOA Distinguished Budget Award***
    - Budget

The City Manager's Office includes the Budget Office, the Office of Community Relations and Tourism, and Sustainability. Though there are only a few metrics for the City Administration, it is the duty of the City Manager and the Director of Strategic Services to ensure all other departments are making progress toward Lewisville 2025 goals by collecting and analyzing data and holding the other departments accountable for their respective performance metrics. New measures added for Administration include:

- ***Administering New Lewisville 2025 Economic Incentives & Special Projects Fund***

Donna Baron, City Manager

Julie Heinze, City Secretary

Public Records:

- ***Cubic feet of records stored***
- ***Death certificates issued***
- ***Birth certificates issued***
- ***Percent of records on disposal list destroyed annually***

The position of the City Secretary is a statutory position required by State law and the City Charter. In addition to statutory duties, the City Secretary serves as the Director of the Office of the City Secretary, which oversees Election Administration; Records Management; Public Information; the appointment process of Boards and Commissions; and alcohol permits. The City Secretary also serves as the local registrar for birth and death records for the City of Lewisville. One role of this office, related to Lewisville 2025 will be to create and administer a Citizens' University which speaks to the Marketing & Communication Big Move.

- ***Creation of Citizens' University***

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Legal Department:

- ***Percent of legal opinion rendered within five (5) days***
- ***Obtain convictions on all cases of sufficient merit***
- ***Legal expenses per capita***

The City Attorney and her Office is appointed by the City Council to be the legal advisor of, and attorney and counsel for, the city and all officers and departments thereof. Accordingly, the City Attorney does not provide legal advice to the public. The City Attorney's Office also oversees prosecutors in the Municipal Court.

Liz Plaster, City Attorney

Municipal Court

- ***Total Case Processing per Court Employee***
- ***Percent of warrants cleared***
- ***Percent of case disposition during year of filing***
- ***Average fine & costs collected per case disposed***
- ***Percent of cases disposed within 10 days of filing***
- ***Non Cash Credit Ordered (Community service and Jail Credit)***
- ***Total warrants issued***
- ***Total cases filed***

The Lewisville Municipal court has original and exclusive jurisdiction over criminal violations of certain municipal ordinances, orders, and resolutions that do not exceed $2,500 in some instances and $500 in others. The Municipal Court also has concurrent jurisdiction with the justice courts in certain misdemeanor criminal cases.

Brian Holman, Municipal Judge

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Police Department:

- ***Sworn FTE's per 1,000 population***
- ***Calls for services per 1,000 population***
- ***Patrol availability factor/percent of time patrol officers***
- ***Response time to top priority calls***
- ***Reduced worker compensation injury claims***
- ***UCR-Part I crimes per 2,000 population***
- ***UCR-Part I crimes clearance rate***

Russell Kerbow, Police Chief

The mission at the Lewisville Police Department is to work in partnership with the community to protect life and property, maintain order and enforce the law. Efficient and effective accomplishment of the department mission are facilitated by:

- the grouping of functionally related tasks within appropriate Department units;
- the delegation of clearly defined responsibility and authority in specific areas of activity;
- the provision of a specific and appropriate chain of command;
- the resolution of differences and decision making at the lowest possible level of authority;
- the coordination of complementary functions of internal units to prevent divisive conflicts or duplication of efforts and emphasizing community service and customer relations.

These concepts are not exclusive. The Lewisville Police Department shall continually seek new and better ways of serving the public through innovation. A new initiative related to Lewisville 2025 is the creation of the Premiere Neighborhood Police Service Program. This initiative is designed to promote thriving neighborhoods, a Lewisville 2025 Big Move.

- ***Implementation of the Premiere Neighborhood Police Service Program***

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Fire:

- ***Number of EMS incidents per 1,000 population***
- ***Numbers of sworn fire FTE's per 1,000 population***
- ***Fire Service calls per 1,000***
- ***Percent of EMS billing collected***
- ***Average response time of fire companies to top priority calls***
- ***Average EMS response time in top priority***
- ***Fire loss as percentage of total property value***

Tim Tittle, Fire Chief

The City has gone from a hand drawn water wagon and buckets to 6 fire engines, an aerial ladder truck, and 6 MICU Ambulances (Mobile Intensive Care Units). The days when volunteers were summoned using a hand-cranked siren have given way to a large staff of full-time paid firefighters, paramedics, a dive team, and administrative staff. Currently, the Department responds to life or property threatening calls over 9,000 times per year. Each new day provides the Lewisville Fire department with another page in our history book. The Lewisville Fire Department continuously strives to provide the best service and protection possible to our citizens. The future holds more growth for the Lewisville Fire Department with an eye towards protecting the safety and welfare of the citizens and businesses in Lewisville.

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Public Service:

- ***Operating and maintaining cost per lane mile***
- ***Percentage of signal trouble calls resolved within 45 minutes of notification***
- ***Ratio of significant non-compliance for all SIUs***
- ***Wastewater O&M treatment cost per million gallons***
- ***Water cost per million gallons pumped***
- ***Percent of water unaccounted for***
- ***Percent of purchased water fixed demand used***
- ***Pounds of recycled materials per household***
- ***Public education programs***
- ***Tons of refuse collected per household account***
- ***Solid waste diversion rate***
- ***Number of water main breaks***
- ***Number of water main breaks per main mile***
- ***Ratio of volume of sewage to water sold (I&I) number of City main stoppage***
- ***Facilities maintenance work orders completed within 5 days***

The Department is organized into four areas; Administration, Public Works, Utilities, and Internal Services with each guaranteeing the success of our role in fulfilling the mission of the City of Lewisville. The goals of this department are simple to state and challenging to achieve. They focus our efforts on the elements that constitute our existence; the infrastructure, our customers, and our staff.

- To provide a valued and well maintained infrastructure,
- To provide superior water, wastewater, and their support services to meet the needs and expectations of the citizens of Lewisville,
- To deliver responsive, exceptional customer service,
- To honor and invest in each team member.

It is our intent that every employee take these goals to heart and remain mindful of their importance each day. By accepting a position with the department, we also accept the responsibility of a trusted steward of public funds. We are charged with making smart decisions, treating everyone fairly, and to always be "working in the public interest".

Public service has a special role in implementation of Big Move #2 Extending the Green. They have created a Creek Cleaning Crew to remove litter/debris and clear drainage and right-of-way areas that are not regularly maintained, thereby "extending the green."

- ***Implementation of Creek Cleaning Crew***

Carole Bassinger, Director of Public Services

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Park & Leisure Services:

- ***Library item checkouts per capita***
- ***Library collection turnover rate***
- ***Library items per capita***
- ***Library gate count***
- ***Library program attendance***

Part of what makes Lewisville special is its abundance of parks and a wide range of leisure activities. We have focused all our efforts into maintaining an award-winning park system, facilities and scenic trails. We also have added a variety of activities and special events for all ages to satisfy a wide range of interests. The WOW (Wonderful Opportunities Waiting) features all programs, classes, activities, and special events offered through the Parks & Leisure Services Department. The Parks Department will be critical in creating the Green Centerpiece focus of the Lewisville 2025 plan.

Bob Monaghan, Director of Parks and Leisure

- ***Master Plan Strategy Coordination***
- ***Focus of LLELA as part of Green Centerpiece***

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Community Development:

- ***Percent of responses to code enforcement complaints within 48 hours***
- ***Percent of Properties in Compliance: Target Area 3***
- ***Percent of Property in Compliance: Target Area 4***
- ***Percent of Property in Compliance: Target Area 5***
- ***Percent of Property in Compliance: Target Area 6***
- ***Food Services inspection compliance rates***
- ***Percent of general food services complaints in investigation within 48 hours***
- ***Building permit processing time***
- ***Reduced workers compensation injury claims***
- ***Average response time to inspection request***
- ***Inspect all multi-family locations annually***
- ***Ratio of value of building permits issued to total appraised value***
- ***Percent of Property in Compliance: Target Area 2***
- ***Percent of Property in Compliance: Target Area 1***
- ***Percent of targeted facilities receiving an annual fire inspection***
- ***Percent of targeted facilities in compliance with fire codes annually***
- ***Total number of code inspection***
- ***Number of code citations written per 1,000 population***

Eric Ferris, Assistant City Manager

Community Development Administration, headed by the department director, manages and supervises the operations of Planning & Community Services, Engineering, Building Inspection, Fire Prevention and Health & Code Enforcement. Routine updating of City ordinances and their uniform City enforcement also falls under the jurisdiction of Community Development Administration.

The **Engineering Division** conducts plan review, design and mapping functions. The division reviews construction plans for public improvements for compliance with City, State and Federal guidelines. Plans and specifications are designed for public improvements, including paving, drainage, water lines, sewer lines and traffic control. Also, mapping records and as-built construction plans are prepared and maintained. Engineering provides information and assistance to the public and administers selected ordinances and codes.

The **Building Inspection Division** manages and coordinates the plan review, permitting and inspection of private construction projects in accordance with the City of Lewisville ordinances, adopted Building Codes and Code Enforcement. A building permit is required for all new construction, remodeling, changes or additions to structures which includes signs, fences, retaining walls, swimming pools, patio covers, rewiring, electrical or mechanical work and plumbing.

Fire Prevention reviews architectural and engineering plans for compliance with the City of Lewisville Ordinances and adopted fire codes. Annual fire inspections of all commercial and industrial structures are completed in order to maintain fire safety standards.

The **Health Division** conducts inspections of all food establishments, day care centers and other health-related inspections.

Animal Services is responsible for the animal shelter and animal services.

Within this departmental area, a Neighborhood Service Coordinator position was funded to implement programs related to the Thriving Neighborhoods Big Move #4.

- ***Neighborhood Service Coordinator position (position filled & program implemented)***

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Finance Department:

- ***GFOA Certificate of Achievement for Financial Reporting***
- ***NPI's Achievement of Excellence in Procurement***
- ***General Obligation Bond Rating-Fitch***
- ***General Obligation Bond Rating-Standard and Poors***
- ***Percent of payments via credit card***
- ***Percent of payments via lock ox***
- ***Utility Debt Service Bond Rating-Standard and Poors***
- ***Percent of payments via E-box and draft***
- ***Utility Debt Service Bond Rating-Fitch***

The Finance Department provides management, citizens, and other interested parties with accurate, complete, and responsive financial services.

The department performs the following services:

- Accounting
- Purchasing
- Utility Customer Service
- Accounts Payable
- Banking and Investment Management
- Miscellaneous Billing and Collections
- Internal Audit
- Financial Reporting

Brenda Martin, Director of Finance

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Human Resources:

- ***Number of vehicle related accidents per 100,000 miles driven***
- ***Cost of vehicle accident loss to overall assessed value***
- ***Average number of worker days lost due to injuries per 100 FTE's***
- ***Cost of worker's compensation claims per 100 employees***
- ***Total cost of accidents per 10,000 miles driven***
- ***Average days lost due to non-FMLA sick leave***
- ***Employee benefits as a percent of total wages***

The purpose of the Human Resources Department is to ensure the City is well served by a high performance workforce through equitable, effective, and pro-active Human Resources customer service.

The Human Resources Department is staffed by seven employees consisting of

- one Human Resources Director
- one ADA Compliance Specialist
- one Risk Manager
- one Benefits & Compensation Coordinator three Personnel Technicians

The department provides services and support in the areas of recruitment and selection, benefits administration, risk management & safety, employee development, employee relations and policy administration and consultation.

Human Resource Staff including: Melinda Galler, ACM (2nd from left)

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Comm. Relations/Tourism:

- ***Qualified visitation leads distribution to area hoteliers for consideration***
- ***Visitor packets distributed monthly through the Visitor Information Center***
- ***Attendees rating city events as "good" or "excellent"***
- ***Total number of individual events booked at the MCL Grand***
- ***Total number of visitors to the MCL Grand***
- ***Total number of confined room-nights booked at local hotels as a result of sports events recruited and serviced by CVB sales staff***

The Community Relations & Tourism Department operates in four divisions, all working together to facilitate effective two-way communications with the people who live, work and play in Lewisville and to offer those residents and visitors quality family-friendly leisure opportunities and events.

Community Relations – This division functions as the primary communication outlet for the city, using such outlets as newsletters, City Cable LVTV, the city website, and the city's presence on social networking sites including Facebook, Twitter and YouTube.

Tourism – Also operating under the name Lewisville Convention and Visitors Bureau, this division works with local hotels and attractions to bring families and groups to Lewisville for overnight visits and to ensure that those visitors enjoy their time in Lewisville. This includes operating a Visitor Information Center in the administrative office of the MCL Grand. These activities are funded entirely through a Hotel-Motel Occupancy Tax (HOT) designated by the state for tourism operations.

Special Events – This division manages all major citywide special events, including the popular Western Days festival, Holiday at the Hall activities, Sounds of Lewisville summer concert series, and the Old Town Jam held in conjunction with the Keep Tradition Alive firefighter bagpipes and drums symposium. These activities are funded through a combination of Hotel-Motel Occupancy Tax (HOT) designated by the state for tourism operations, and event sponsorships or revenue.

Arts – This division manages the city's new multi-purpose arts center, the Medical Center of Lewisville Grand Theater, that opened in January 2011 in the heart of Old Town Lewisville. The facility operates year-round, bringing quality fine and performing arts to Lewisville. This division also works with the Arts Advisory Board (appointed by the City Council) to manage the city's Arts Support Grant Program.

As part of the Lewisville 2025 implementation, a Communication's Audit and Brand Assessment will be conducted to specifically discover and address our communications weaknesses.

- ***Communication Audit preformed***
- ***Brand Assessment Study preformed***

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Economic Develop./Planning:

- ***Number of Economic Development proposal generated***
- ***Average number of days required for plan review***
- ***Number of developer meetings conducted***
- ***Number of families assisted in 1st Time Homebuyer Class***
- ***Number of people attend the First Time Homebuyer Class***
- ***Number of Zoning Cases Processed***
- ***Number of plats processed***
- ***Number of site plans processed***
- ***Number of Old Town Design Cases reviewed***
- ***Percent of ED Agreements in Compliance***
- ***Number of board meetings conducted***
- ***Number of special projects conducted***
- ***Number of zoning verification letters provided***

Nika Reinecke, Director of Economic Development

The Department of Economic Development and Planning (ED&P) is committed to promoting high-quality development and renewed investment in Lewisville. The ED&P Department has worked diligently to expand both daily functions and long range planning capacity to ensure that Lewisville is well positioned for the future. The Economic Development Division is also committed to fostering a vibrant and rewarding business environment in the City. Major emphasis is placed on long range planning for economic prosperity, retaining local businesses and recruiting new companies. A sustainable and productive business climate is created by using a variety of incentives and cooperative programs. A new Economic Development fellowship position will help focus on Marketing and Communications, a Lewisville 2025 Big Move. In addition $29,200 was added to the budget for increased marketing/printing costs.

- ***E.D. Fellow Hired***
- ***Additional Marketing Conducted***

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Chris Lee, Director of Information Technology

Information Technology:

- ***On-going costs eliminated by internally developed solutions***
- ***Percentage of address in city application linked to master address table***
- ***Percentage of non-public safety application up time***
- ***Percentage of non-public safety work orders finished by expected completion date***
- ***Average response time call back to requestor***
- ***Percentage of core network up time***
- ***Percentage of Public Safety Application up time***
- ***Percentage of Public Safety work order finished by expected completion date***
- ***Percentage of Public Safety work orders compared to previous year***
- ***Number of Public Safety fleet computer systems operational monthly***
- ***Average response time call back to Public Safety requestor***

Lisa Weaver, Director of Sustainability

Sustainability:

Sustainability is Big Move #9 and a position was re-allocated from Environmental Services to focus solely on sustainability. One program that will be undertaken this fiscal year is a facilities audit showing current energy or efficiency areas for improvement.

- Pounds of recycled materials per household
- Public Education
- Tons of refuse collected per household account
- Audit Conducted

LEWISVILLE 2025 VISION

"Creating a vision for a bright future."

The Lewisville 2025 Plan is new to the City of Lewisville and throughout the coming fiscal year more plans and programs will be implemented. It is hoped that by the 2015-16 budget year, a more complete report care type narrative will be able to be provided.

CITY OF LEWISVILLE
GENERAL FUND
FINANCIAL PLAN SUMMARY

	ACTUAL 2010/11	ACTUAL 2011/12	ACTUAL 2012/13	BUDGET 2013/14	BUDGET 2014/15	PLANNED 2015/16	2016/17	2017/18	2018/19
Revenues									
General Property Taxes	$ 20,500,936	$ 21,283,448	$ 21,824,478	$ 22,997,138	$ 24,470,356	$ 24,959,763	$ 25,458,958	$ 25,968,138	$ 26,487,500
Franchise Taxes	7,273,550	7,269,837	7,662,618	7,117,488	7,956,011	8,115,131	8,277,434	8,442,983	8,611,842
Sales Tax	18,677,965	20,362,865	22,200,334	21,063,365	22,236,608	22,987,227	23,763,184	24,565,334	25,394,562
Mixed Beverage Tax	409,056	370,607	436,820	409,056	497,341	514,129	531,484	549,425	567,971
Licenses & Permits	2,210,219	1,626,489	2,248,845	1,680,681	1,730,886	1,778,800	1,828,040	1,878,644	1,930,648
Fines & Forfeitures	2,752,316	2,874,525	2,954,963	3,052,465	3,109,703	3,117,848	3,126,015	3,134,203	3,142,413
Charges for Services	5,493,683	5,745,554	6,128,199	5,937,532	6,199,458	6,311,451	6,425,467	6,541,543	6,659,716
Recreation	1,156,782	1,147,599	1,143,264	1,131,846	1,110,237	1,116,215	1,122,224	1,128,267	1,134,341
Other Revenue	638,929	670,033	931,024	885,910	850,915	867,933	885,292	902,998	921,058
Transfers	3,219,676	2,483,054	2,565,759	2,565,759	2,566,777	2,584,261	2,661,789	2,741,642	2,823,891
Total Revenues	62,333,112	63,834,011	68,096,304	66,841,240	70,728,292	72,352,759	74,079,888	75,853,176	77,673,943
Total Expenditures	58,420,950	60,176,504	62,334,271	66,841,240	70,728,292	72,352,759	74,079,888	75,853,176	77,673,943
Rev - Expend	3,912,162	3,657,507	5,762,033	-	-	0	(0)	(0)	(0)
Transfer Out & One-Time	1,360,466	1,904,695	5,343,606	3,081,622	1,758,688	100,000	100,000	100,000	100,000
Undesignated/Unreserved Fund Balance									
Beginning Fund Balance	26,768,343	29,320,039	31,072,851	28,853,077	28,203,334	26,444,646	26,344,646	26,244,647	26,144,647
Ending Fund Balance (Net)	29,320,039	31,072,851	31,491,278	25,771,455	26,444,646	26,344,646	26,244,647	26,144,647	26,044,646
Operating Reserve	11,684,190	12,035,301	12,466,854	13,368,248	14,145,658	14,470,552	14,815,978	15,170,635	15,534,789
Undesignated Reserve	17,635,849	19,037,550	19,024,424	12,403,207	12,298,988	11,874,095	11,428,669	10,974,011	10,509,858

CITY OF LEWISVILLE
WATER AND WASTEWATER
FINANCIAL PLAN SUMMARY

	ACTUAL 2011/12	ACTUAL 2012/13	BUDGET 2013/14	BUDGET 2014/15	PLANNED 2015/16	2016/17	2017/18	2018/19
Sources of WC								
Charges for Services	$ 369,285	$ 414,470	$ 368,781	$ 410,408	$ 426,659	$ 443,553	$ 461,117	$ 479,376
Retail Water Sales	17,038,438	16,348,484	16,018,863	16,318,621	16,674,644	17,038,435	17,410,162	17,789,999
Retail Sewer Treatment	10,284,674	10,293,223	9,874,790	9,967,774	10,155,183	10,346,115	10,540,637	10,738,817
Wholesale Sewer Treatment	683,445	741,774	683,445	702,888	738,105	775,086	813,920	854,700
Capital Recovery	1,084,457	1,874,941	755,680	861,151	500,000	500,000	500,000	500,000
Miscellaneous and Other	74,433	285,797	220,826	79,096	79,096	79,096	79,096	79,096
Total Sources	29,534,732	29,958,689	27,922,385	28,339,938	28,573,687	29,182,285	29,804,932	30,441,987
Uses of WC								
Total Operating Expenses	15,769,467	15,900,032	16,919,956	17,274,411	17,944,042	17,798,068	18,540,510	19,243,583
Administrative Fee	2,390,899	2,414,808	2,414,808	2,414,808	2,487,252	2,487,252	2,487,252	2,487,252
Payment in Lieu of Francise Tax	1,401,171	1,370,707	1,328,654	1,362,885	1,378,397	1,407,982	1,438,236	1,469,176
Capital Outlay O&M	111,374	224,474	227,588	312,097	100,000	100,000	100,000	100,000
Debt Service - P&I	6,143,351	6,578,986	6,311,889	6,808,018	6,813,904	7,117,079	6,966,888	5,911,866
Debt Service - New	-	-	-	155,775	271,463	271,904	272,046	427,662
Debt Service - Transfer Converted	1,112,979	-	835,720	-	-	-	-	-
Restricted Assets-Reserve	(3,726)	2,477	14,111	11,944	(421,372)	-	-	(1,057,168)
CIP Transfers & One Time	3,387,463	1,598,462	4,055,107	4,116,851	1,000,000	1,000,000	2,250,000	1,000,000
Total Uses	30,312,978	28,089,946	32,107,833	32,456,789	29,573,687	30,182,285	32,054,932	29,582,372
Beginning Working Capital	18,937,892	18,159,646	18,342,727	13,591,615	9,474,764	8,474,763	7,474,763	5,224,763
Ending Working Capital	18,159,646	20,028,389	14,157,280	9,474,764	8,474,763	7,474,763	5,224,763	6,084,378

City of Lewisville
Water & Sewer Capital Improvement Projects
Recommended Five Year Plan
Projected for FY 2014-15 to FY 2018-19

Revenue Bond Projects

Project	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
Wastewater Treatment Plant	$0	$0	$0	$0	$0	$1,000,000	$1,000,000
Indian Creek Lift Station	$0	$0	$0	$0	$0	$0	$0
I-35 Elevated Storage Tank	$0	$3,000,000	$0	$0	$0	$0	$3,000,000
Water Treatment Plant	$0	$0	$0	$0	$0	$1,500,000	$1,500,000
Total Revenue Bond Projects	**$0**	**$3,000,000**	**$0**	**$0**	**$0**	**$2,500,000**	**$5,500,000**

Utility Fund Reserve/Capital Projects Fund

Project	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
Paint Valley Pkwy. Elevated Storage Tank	$925,000	$1,252,000	$0	$0	$0	$0	$1,000,000
Distribution System Valve Replacement	$250,000	$0	$0	$0	$0	$0	$0
*Water Line Replacements	$500,000	$250,000	$500,000	$250,000	$250,000	$250,000	$3,000,000
*Sewer Line Replacements	$250,000	$500,000	$250,000	$500,000	$500,000	$500,000	$1,500,000
Wastewater Treatment Plant Sludge	$0	$0	$0	$0	$250,000	$0	$3,000,000
Generator and Electrical Improvements	$0	$1,109,914	$0	$0	$0	$0	$3,000,000
New Sewer Lines	$0	$0	$0	$0	$1,000,000	$0	$3,000,000
Inflow/Infiltration Study (SSES)	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$3,000,000
Corrosion Control & Odor Abatement	$2,727,200	$0	$0	$0	$0	$0	$3,000,000
Total Utility Fund Reserve/Capital Projects Fund	**$4,902,200**	**$3,361,914**	**$1,000,000**	**$1,000,000**	**$2,250,000**	**$1,000,000**	**$13,514,114**

*** W/S lines – To be indentified**
Inflow/Infiltration Repairs $250,000

	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	TOTAL
Grand Total System Improvements Cost	**$4,902,200**	**$6,361,914**	**$1,000,000**	**$1,000,000**	**$2,250,000**	**$3,500,000**	**$19,014,114**

5 Year Street and Drainage Program - FY 14/15					
Program Type	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
	E Corporate Dr	W Corporate Dr	College Pkwy	TBD	TBD
	Lakeway Dr	Charles St	GardenRidge Blvd		
	Roberts Road	Quail Crest Addition	Old Orchard		
	Hebron Pkwy	Mill St	Valley Ridge		
	Denton Tap Road	Cowan Ave			
	Vista Ridge Mall Dr				
Concrete Street Rehab	add. small projects $1,260,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000
	Lewisville Valley 4	Lewisville Valley 4	Lewisville Valley 5	Lewisville Valley 6	TBD
	Glencairn, Clydesdale, and	Beltower, Windmere, and	Autumn Breeze, Sunswept,	Glenmore, CrossHaven,	
	Solway	Canterbury	Springaire, and Summerwind	and Waterford	
Neighborhood Rehabilitation	$400,000	$400,000	$400,000	$400,000	$400,000
		TBD	TBD	TBD	TBD
Alley Rehab	$170,000	$170,000	$170,000	$170,000	$170,000
	Cindy Lane	Lakewood North Additions	Lakeland Terrace Addition	TBD	TBD
	Bart Lane				
	Cowan - Main to Edwards				
	Crescent Ave				
Asphalt Maintenance	$330,000	$330,000	$330,000	$330,000	$330,000
	*Waters Ridge, Lakepointe, and Vista Ridge Additions	*TimberCreek Park and Willow Grove Additions	*Water Oak Estates and Orchard Hill Additions	*Lakeland Terrace 1 and Central Elementary Addition Area	
Sidewalk Maintenance	$747,000	$747,000	$747,000	$747,000	$747,000
Drainage Improvements	$0	$0	$0	$0	$0
	TBD				
Screening Wall Maintenance	$300,000	$300,000	$300,000	$300,000	$300,000
Traffic Improvements	TBD $365,901	$365,901	$365,901	$365,901	$365,901
Program Total	$3,572,901	$3,412,901	$3,412,901	$3,412,901	$3,412,901

Summary of Full-Time Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
General Fund					
Administration	6.	6.	7.	6.	6.
Public Records	4.	3.	3.	3.	3.
Legal Department	3.	3.	3.	3.	3.
Police Department	199.	200.	201.	201.	201.
Fire Department	135.	135.	135.	135.	137.
Public Services	39.5	39.5	40.5	40.5	42.5
Parks & Leisure Services	64.	64.	64.	64.	64.
Community Development	56.	57.	58.	58.	59.
Finance Department	10.	10.	10.	10.	10.
Human Resources	7.	7.	7.	7.	7.
Comm Relations / Tourism	5.98	6.48	7.48	7.48	7.48
Economic Develop/Planning	6.	6.	6.	6.	7.
Information Technology	16.	16.	16.	16.	17.
Municipal Court	12.	12.	12.	12.	12.
	563.48	**564.98**	**569.98**	**568.98**	**575.98**
Hotel / Motel Tax Fund					
Comm Relations / Tourism	5.02	5.52	5.52	5.52	5.52
	5.02	**5.52**	**5.52**	**5.52**	**5.52**
Grant Fund					
Police Department	2.	1.	-	-	-
Economic Develop/Planning	2.	2.	2.	2.	2.
	4.	**3.**	**2.**	**2.**	**2.**
CRIME CONT/PREV DISTRICT					
Police Department	10.	26.	28.	28.	28.
Community Development	3.	3.	3.	3.	3.
Information Technology	1.	1.	1.	1.	1.
	14.	**30.**	**32.**	**32.**	**32.**
FIRE SERVICES DISTRICT					
Fire Department	-	9.	9.	9.	9.
Information Technology	-	-	1.	1.	1.
	-	**9.**	**10.**	**10.**	**10.**
Juvenile Case Manager					
Municipal Court	1.	1.	1.	1.	1.
	1.	**1.**	**1.**	**1.**	**1.**
Water & Sewer Fund					
Public Services	78.1	78.1	78.1	78.1	80.1
Community Development	1.	1.	1.	1.	1.
Finance Department	10.	10.	10.	10.	10.
	89.1	**89.1**	**89.1**	**89.1**	**91.1**
Maint & Replacement Fund					
Public Services	5.4	5.4	5.4	5.4	5.4
	5.4	**5.4**	**5.4**	**5.4**	**5.4**
4B Sales Tax Fund					
Parks & Leisure Services	17.	17.	19.	19.	19.
	17.	**17.**	**19.**	**19.**	**19.**
	699.	**725.**	**734.**	**733.**	**742.**

Personnel

In FY 2014-15, the budget includes 742 full time personnel.

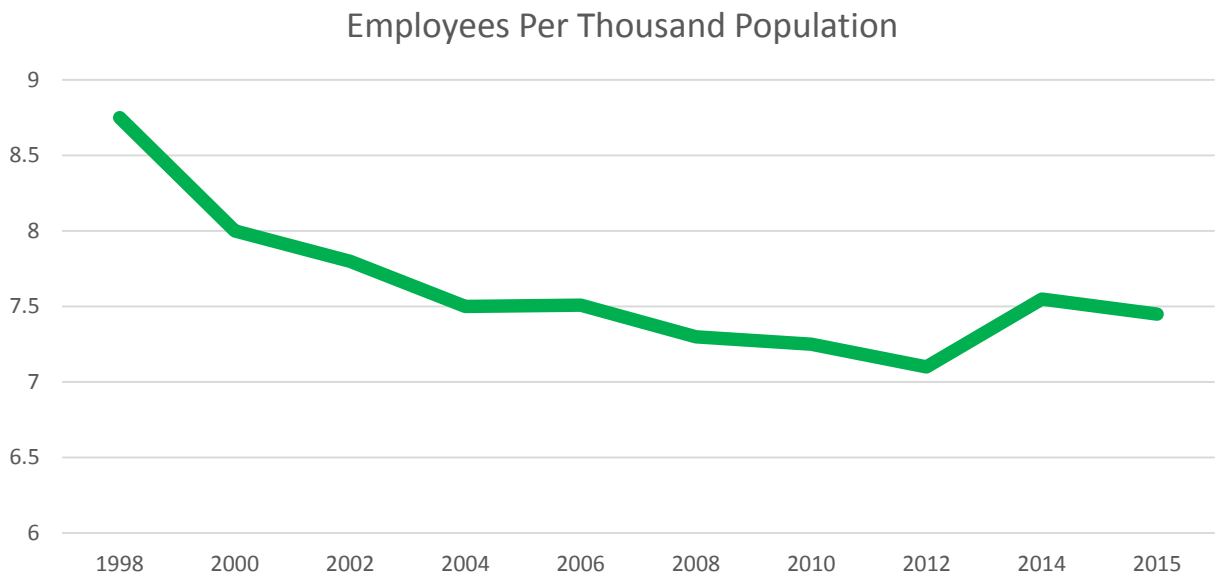
Positions added in the 2014-15 budget:

Position	Department	Fund
Crew Leader	Public Services	General Fund
Maintenance Worker	Public Services	General Fund
Captain	Fire	General Fund
Neighborhood Services Coordinator	Community Development	General Fund
Operations Worker	Public Services	Utility Fund
Operations Supervisor	Public Services	Utility Fund

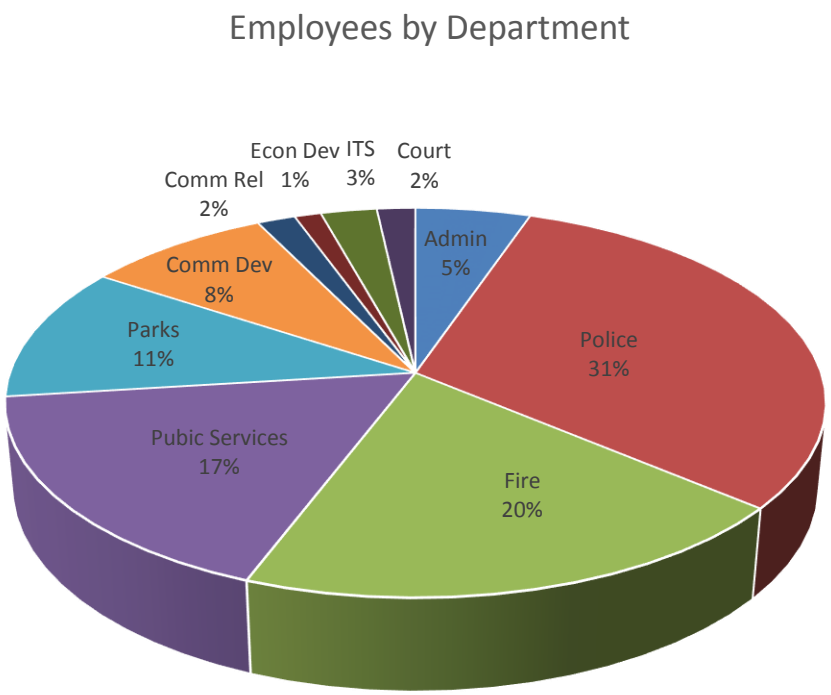
The Crew Leader and Maintenance Worker positions in the Public Services Department will form a ROW Drainage Crew to be used to remove litter/debris and clear drainage and right of way areas that are not regularly maintained. In addition, the crew will work on clearing brush, developing access points, and making other improvements as identified by a creek channel cleanup plan that is in the process of being developed. This addition of this crew is the first step in dealing with the overall plan. Staff has developed a Stormwater Utility Program that, if implemented in the future, will provide funding for the necessary additional steps. The additional Captain in the Fire Department will be assigned to Emergency Medical Services (EMS) to assist with providing oversight and management of the EMS program. The Neighborhood Services Coordinator position will plan, promote and administer neighborhood programs and services, including forming neighborhood associations, assisting neighborhoods in setting goals and objectives, utilizing resources provided by Code Enforcement, Building Inspections, Community Development Block Grants, Crime District initiatives and the 2025 Plan. The Operations Worker in the Utility Fund will assist with valve and hydrant activities and will focus on valve maintenance. The Operations Supervisor will supervise the Utilities Maintenance Group and coordinate asset management data for prioritizing work orders, streamlining maintenance tasks, and creating a replacement schedule and methodology for replacing equipment.

During the budget workshop, Council also decided to add an Economic Development Fellowship position to assist with economic development and planning activities; a Business Information Analyst in the Information Technology Services department; and an Emergency Management Specialist position.

The following graph illustrates the relationship between the growth of the City's population and workforce over the last twelve years. Throughout the 90's, the trend reflected how development rose rapidly and population outpaced staff growth. The trend downward beginning in 1995 is attributed to a City Council commitment to provide more services with fewer resources by promoting flexible management and the efficient use of technology. The downward trend was reversed primarily due to the implementation of the new Police and Fire Services District Funds in 2012. New police and fire personnel were able to be added beginning in FY 2013.



The next chart indicates that the allocation of expenditures and personnel are closely related. Public safety, comprising 57% of the general fund operating budget, also utilizes half (51%) of the total city personnel. Public Services, which includes both General and Utility Fund services for streets, traffic facilities, and utilities represents 17%. Parks and Leisure Services utilize 11% of total staff. Community Development comprises 8% of all personnel and Administrative personnel, which includes the City Manager's Office, City Secretary, Finance, and Human Resources for 5%.



Overview of Funds

Lewisville's budget is comprised of 25 operating funds and 3 capital improvement funds, each segregated according to Federal, State, or City charter requirements. Funds are divided into three categories: Operating (both major and other), Internal Service and Capital Improvements. All funds are appropriated.

Operating Funds (Major)
General Fund
Utility Fund
G.O. Debt Service Fund

Internal Service Funds
OPEB Liability Trust Fund
Health Insurance Fund
Insurance Risk Fund
Maintenance & Repl Fund

Operating Funds (Other)
Recreation Activity Fund
TIRZ Fund #1
TIRZ Fund #2
4B Sales Tax Fund
Hotel / Tax Fund
Grants Fund
Waters Ridge PID Fund
LEOSE Fund
Court Security Fund
Court Technology Fund
Community Activities Fund
Police Forfeitures Fund (State)
Police Forfeitures Fund (Federal)
Fire & Police Training Fund
Juvenile Case Manager Fund
PEG Programming Fund
Crime Control/Prevention District
Fire Services District

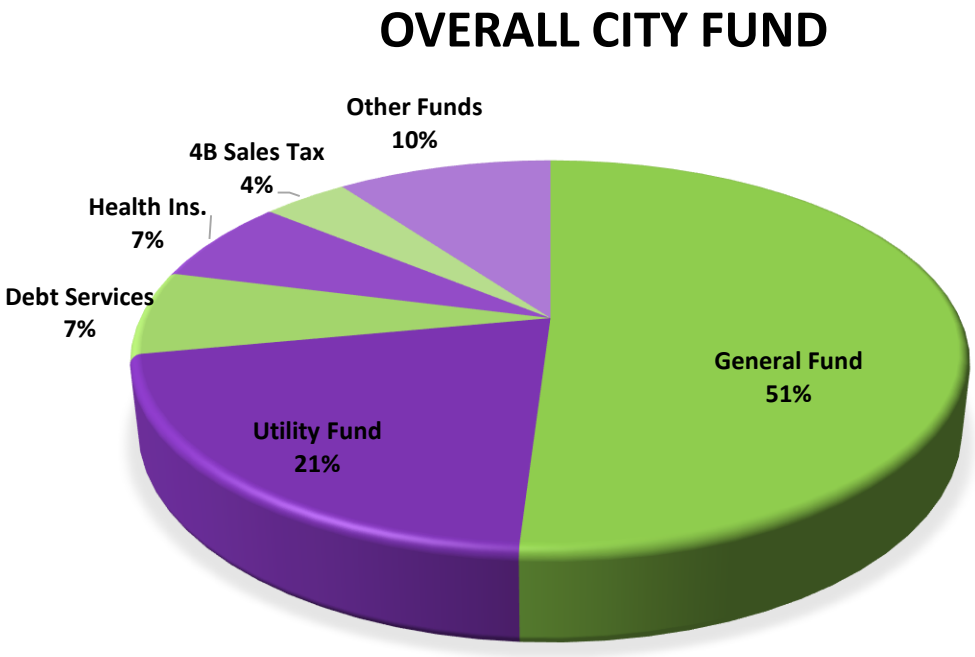
Capital Improvement Funds
General Capital Projects
Utility Capital Projects
Other Capital Projects

Operating funds originate from direct revenue sources, such as taxes, charges for service, grants or loans, which are used to provide direct service or improvements to the community.

Internal service funds derive revenue from internal charges and provide indirect, or ancillary, services to the community.

Capital improvement funds derive their revenue from bond sales and cash transfers from operating funds. These revenues pay for capital projects such as roadway resurfacing, new roadway construction, water and sewer line replacement, park improvements, building construction and technology improvements.

As the following chart reflects, the General Fund is where most of the City's resources are allocated at 51%. The second largest fund is the Utility Fund, where 21% of the city's resources are allocated. These two funds will have the most detail in this budget overview. However, each of the 25 funds will be covered in some level of detail on the following pages. The capital improvement funds will be further detailed in the Capital Improvements section of this budget document.



GENERAL FUND

The General Fund is the largest operating fund of the City and provides most of the basic administrative and governmental services to the City. The major revenues that support this fund include property and sales taxes, other taxes, licenses and permit fees, charges for service, recreation fees, fines and forfeitures, and interest and miscellaneous income. These sources support all general government activities, including public safety, parks, administrative services

and finance, development services, parks and leisure services, and public infrastructure maintenance.

REVENUES

General Fund Current Year Revenues

General Fund revenue is anticipated to be higher than budgeted by $2,618,442 or approximately 4%. This increase is primarily due to sales tax collections coming in higher than anticipated. Actual sales tax receipts so far this fiscal year, along with prior year trends in collections, are used to project a year-end amount of $22,236,608 which is $1.17M more than budgeted. This amount was trending higher, however, in April, the City received a negative audit adjustment of $722K. A local retail establishment that has numerous locations within the state did an internal sales tax audit and determined that they were misapplying taxable sales to Lewisville instead of the correct location. Their audit went back to September of 2009. In speaking with the Comptroller's office, it was determined that the monthly impact going forward will be negligible. It looks to be in the neighborhood of $12,000 per month.

Other positive categories include Other Taxes/Franchise payments. Texas New Mexico Power payments are now projected at $3.366M up $313,615 from the original budget. Verizon cable revenue is now projected $183,564 higher than budget at $716,000. And lastly within this category, telephone franchise payments are trending upward resulting in a projected year end amount of $763,682 compared to the $635,063 amount originally budgeted. Within the Licenses and Permits category, building permits are projected at $442,722 (an increase of $185,324) based on current activity already underway and, likewise, engineering inspection fees are expected to increase $153,297 from budget.

Landfill host fee revenue is trending upward and is now projected at $1,992,106 for the year, compared to the original budget of $1,815,648. All other major revenue sources within the General Fund are tracking at or above original budget projections, with the exception of a few slight decreases in Recreation revenue. Revenue associated with lake concessionaires (Eagle Point Marina, Sneaky Pete's, etc.) look to be coming in behind projections likely due to low lake levels impacting recreational uses.

Overall, as stated above, General Fund revenue is projected to come in ahead of budget by over $2.6M.

General Fund FY 2014-15 Revenues

Projected FY 2014-15 adopted budget revenue is $70.728 million which is $3,887,052 (5.81%) more than last year's original budget. As mentioned above and reflected in the following chart, the primary driver of the increase is in the property tax category, which is projected to be up $1,407,644.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-14 Budget	2013-14 Revised	2014-15 Adopted
REVENUES						
Property Taxes	20,344,719	20,908,354	21,617,147	22,880,045	22,880,045	24,287,689
Sales Tax	18,677,965	20,362,865	22,200,334	21,063,365	22,236,608	22,236,608
Other Taxes	7,838,823	8,015,539	8,306,769	7,643,637	8,493,308	8,636,019
Licenses & Permits	2,210,219	1,626,489	2,248,845	1,680,681	2,054,917	1,730,886
Charges For Services	5,493,682	5,745,554	6,128,199	5,937,532	6,319,231	6,199,458
Recreation	1,156,783	1,147,599	1,143,264	1,131,846	1,108,437	1,110,237
Fines & Forfeitures	2,752,315	2,874,525	2,954,963	3,052,465	3,059,603	3,109,703
Transfers In / Miscellaneous	3,858,607	3,153,085	3,496,784	3,451669	3,307,533	3,417,692
Total Revenues	**62,333,114**	**63,834,011**	**68,096,304**	**66,841,240**	**69,459,682**	**70,728,292**

Taxes

As a category, "tax based" revenues for FY 2014-15 have been set at a total of $55.16M or $3.573M more than the FY 2013-14 budget. These revenues account for 77.98% of the adopted budget compared to 77.18% of last year's adopted budget.

- **Property Tax**

  Although tax revenues flow from a variety of sources, property tax historically serves municipalities as the most significant since it is based on assessments to permanent assets. Property taxes are assessed on all real and personal property on January 1 each year. Enacted into law by the 66th Texas Legislature in 1979, the Property Tax Code mandates that all taxable property be appraised at market value.

Property Tax Rate

The FY 2014-15 property tax rate is $0.436086 per $100 of assessed value, which is a decrease of .004121 from the FY 2013-14 rate. Each year, the City Council sets this rate by ordinance.

Components of the Property Tax Rate:

The property tax rate is comprised of two components: Operations and Maintenance (O&M) and Interest and Sinking (I&S). The O&M rate is developed to provide the level of funding needed to cover existing and new general fund services approved by the City Council. The I&S rate is developed to cover the interest and principal payments needed to service the City's existing debt. The debt service rate is based upon the amount of outstanding debt. For FY 14-15, the City's O&M rate is $.318766 and the I&S rate is $.11732 for a total property tax rate of $.436086.

Property tax revenue is budgeted for FY 2014-15 at an increase from the FY 2013-14 revised budget amount of $22,880,045. The $24,287,689 FY 2014-15 budgeted amount is due primarily to new construction, adding $130,084,165 in property values. The property tax rate was decreased from $.44021 to $.436086

Property Values

The total "assessed" value is $8,980,224,653 (includes $151,031,727 in property under protest). Total taxable value is $7,532,669,031 after deducting exemptions (65+, disabled, Freeport, etc.) and 65+/disabled freeze values. Then, values "lost" to the OT TIF and TIF2, $149,276,548, are deducted, leaving a total "net" taxable value of $7,383,392,483.

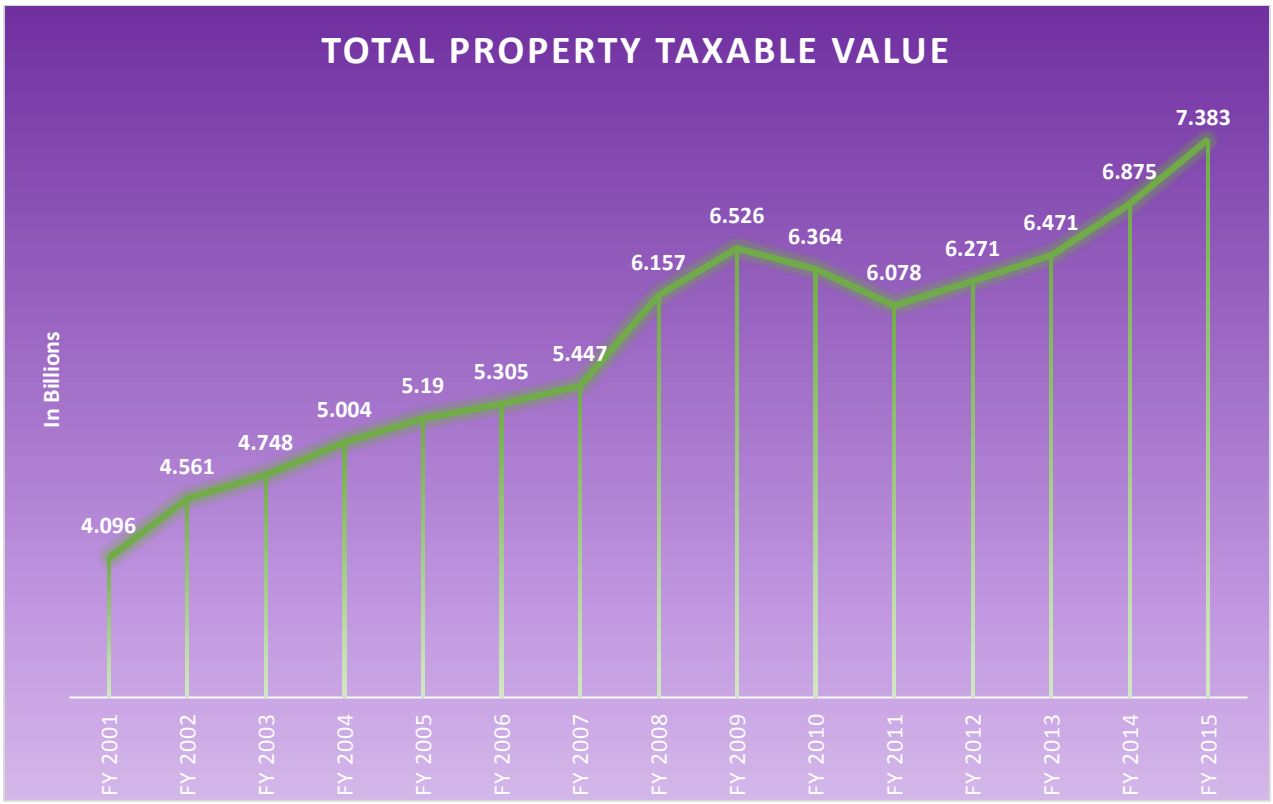
The certified total taxable value last year was $6,968,851,092, so this year's $7,383,392,483 represents a 5.95% increase in value. Last year's "net" value (on which we set rates) was $6.875B, so this year's $7.383B represents a 7.4% increase. Of the $6.875B net taxable value, new construction value is $130,084,165 ($53,175,599 last year).

In calculating effective and rollback rates, the "net taxable roll" of $7,383,392,483 is used. However, because this roll does not include any of the value of properties subject to the freeze, our tax levy calculation will need to be adjusted for the taxes that will be received from properties subject to the freeze. This amount has been estimated using information from both of the appraisal districts at a total of $682,936.

The tax base is comprised of various property types and of interest this year is the change in market value from one type to another. Compared to the certified roll in 2013, the 2014 roll for Single Family property increased by 8.15% to $3.0361B and represents 33.37% of the total base (average home value increased from $157,097 to $167,470). Multi Family property increased $239M or 20.47% to $1.279B (14.06% of total).

Commercial real property now represents 25.07% ($2.281B) of the roll and increased 4.94% or $114M. Business Personal Property (BPP), which represents 17.26%% of the roll ($1.570B), increased 8.27% or $120M. It is important to note that the BPP category can be more volatile due to shifts in business inventories or relocations.

All of these numbers are prior to various exemptions but they give an idea of the changes in local market value in the past year. The following is a chart reflecting the trend in property tax values here in Lewisville.



The total value may change in a given year due to fluctuating levels of new construction, improvements to existing properties and increased/decreased values of property on the real estate market.

From 1991 until 1994, Lewisville experienced a 3.6 percent decrease in property values. This was common among many municipalities as total assessed value declined from depressed property values and reduced construction activity. Conversely, 1994-2002 reflects the economic boom experienced in the North Texas area and Lewisville's prosperity from significant new construction and housing demand. From 2002-2009, appraised values continued to increase, but at a decelerated rate of 4 – 5% annually. Then the next two years saw values decreasing as a result of the recession. This year's increase of 6.24% represents a continued upward change to the previous recessionary trend.

To gain further historical insight, the following table illustrates two key points. First, columns 1-3 show the year, total assessed value, and tax rate established by the City Council. Note that as values increased, the tax rate has gone down or, at the very least, remained steady. This relationship will typically be true when the City Council is able to use increased value to lower tax rates while maintaining a consistent revenue source.

The next two sections, columns 5-7 and 8-10 respectively, show the amount of property tax revenue we expect to receive versus what we actually received. Finally, the actual collection rate,

column 11, shows the percent of total taxes expected to be collected that have been collected to date for each fiscal year.

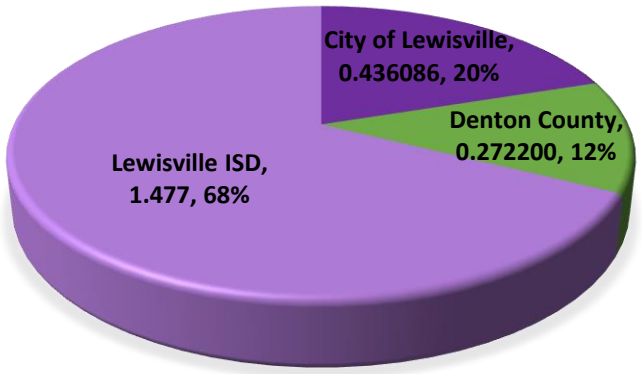
Tax Year	Net Taxable Value	Tax Rate	Budgeted Collection Rate	Expected to be Collected within the FY	Adjustments to Levy in Subsequent Years	Adjusted Taxes Levied for the FY	Collected this year	Collected in Different Year	Total Taxes Collected for this year	Actual Collection Rate
2000/01	4.095 B	0.451050	97	18,799,829	3,921	18,803,750	18,598,798	192,060	18,790,858	100
2001/02	4.561 B	0.450500	97	20,766,871	64,410	20,831,281	20,493,339	287,818	20,781,157	100
2002/03	4.748 B	0.450500	98	21,752,602	64,127	21,816,729	21,476,523	283,161	21,759,684	100
2003/04	5.004 B	0.450500	98	22,831,246	57,486	22,888,732	22,541,885	294,884	22,836,769	100
2004/05	5.190 B	0.450500	98	23,542,373	41,618	23,583,991	23,292,813	249,040	23,541,853	100
2005/06	5.305 B	0.456790	98	25,246,156	-27,074	25,219,082	24,949,844	227,709	25,177,553	100
2006/07	5.447 B	0.456790	98	26,677,093	29,000	26,706,093	26,470,497	199,327	26,669,824	100
2007/08	6.157 B	0.440500	98	28,264,833	-29,066	28,235,767	28,029,846	173,138	28,202,984	100
2008/09	6.526 B	0.440210	98	29,966,864	-76,295	29,890,569	29,762,422	94,127	29,856,549	100
2009/10	6.364 B	0.440210	98	29,389,678	-119,290	29,270,388	29,115,450	97,493	29,212,943	100
2010/11	6.078 B	0.440210	100	28,228,960	6,426	28,235,386	28,084,210	107,571	28,191,781	100
2011/12	6.271 B	0.440210	100	28,925,178	-28,106	28,897,072	28,814,980	31,812	28,845,792	100
2012/13	6.471 B	0.440210	100	29,949,696	-15,941	29,933,755	29,838,761	43,528	29,838,761	100
2013/14	6.875 B	0.440210	100	31,844,644		31,844,644	31,726,584		31,726,584	100

Impact to the Average Homeowner

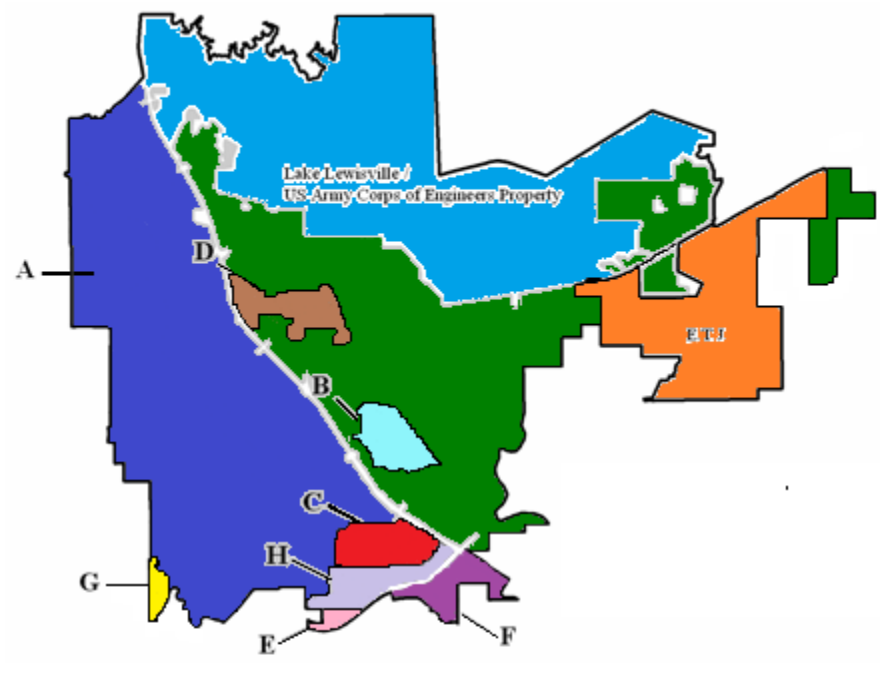
During the past year, the average home value increased from $157,097 to $167,470 a 6.6% increase. The owner of a property worth the annual 'average' amount will see their City of Lewisville property tax bill increase from $691.56 to 730.31, a $38.75 change.

Other Entities that Levy a Property Tax in Lewisville: Most property owners in Lewisville have responsibility to three entities: the City of Lewisville, Denton County, and the Lewisville Independent School District. All three bodies work independently from one another and are led by separate elected officials under very distinct demands. Therefore, property owner tax bills will vary from year to year.

TOTAL PROPERTY TAX RATE: $2.185286



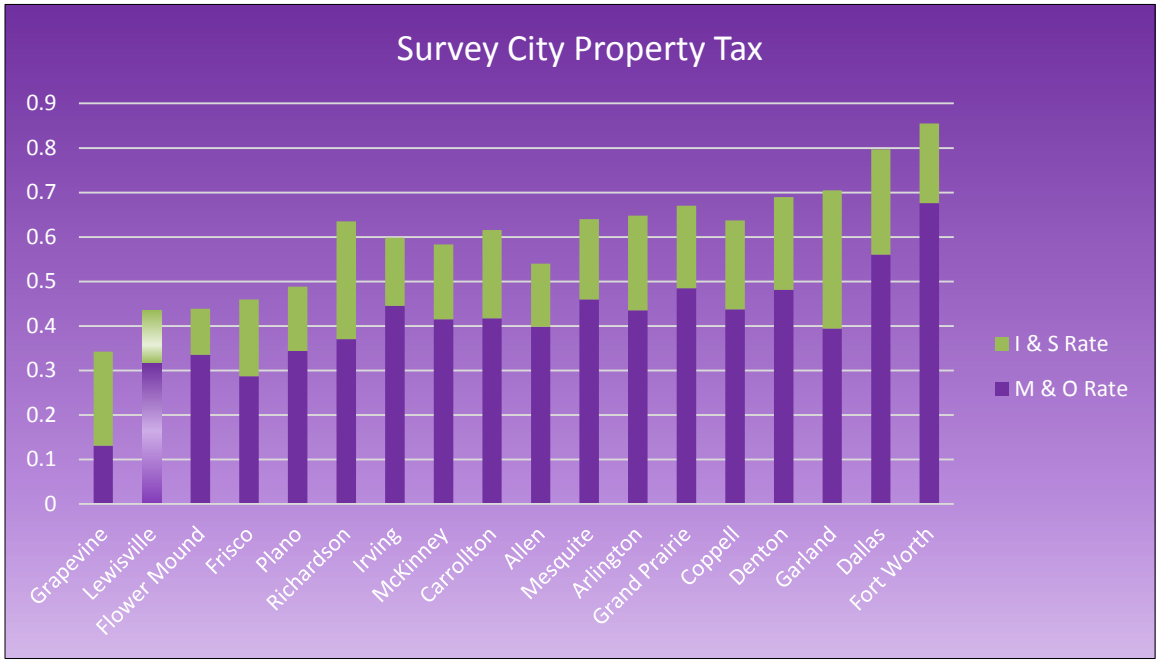
Based on the location of their property, a small number of property owners also have responsibility to some of the following entities:



A -	$2.176077 – Lewisville, Denton County, LISD
B -	$2.311077 – Lewisville, Denton County, LISD, PID
C -	$2.576077 – Lewisville, Denton County, LISD, RUD
D -	$2.176077 – Lewisville, Denton County, LISD, TIF
E -	$3.364277 – Lewisville, Dallas County, LID, RUD, CISD
F -	$2.92641 – Lewisville, Dallas County, RUD, CISD
G -	$2.52641 – Lewisville, Dallas County, CISD
H -	$2.731077 – Lewisville, Denton County, LISD, LID, RUD

Survey City Tax Rate Comparison:

By comparing city taxes only, Lewisville ranks favorably among surrounding municipalities. As indicated below, Lewisville ranks second in lowest tax rates among its survey cities. Generally, cities ranking lower on the chart benefit most from rising values and new development and are able to accommodate growth in existing and new services without raising rates. Cities with low debt rates are generally not involved in significant new construction of public facilities or infrastructure and are able to contribute more operating revenues each year to capital projects to avoid incurring debt. In Lewisville's case, the debt rates have been able to be reduced by the growth in taxable assessed value.



- **Sales Tax**

  Sales tax revenue for FY 2013-14 is projected at $22.237 million or $36,274 more than the FY 2012-13 actual of $22.200 million. This estimate represents an upward trend in sales tax which, if continued, will result in the highest collection amount ever experienced by the City. Sales tax revenue has been especially volatile the past few years. However, the trend last fiscal year and so far this fiscal year has been positive.

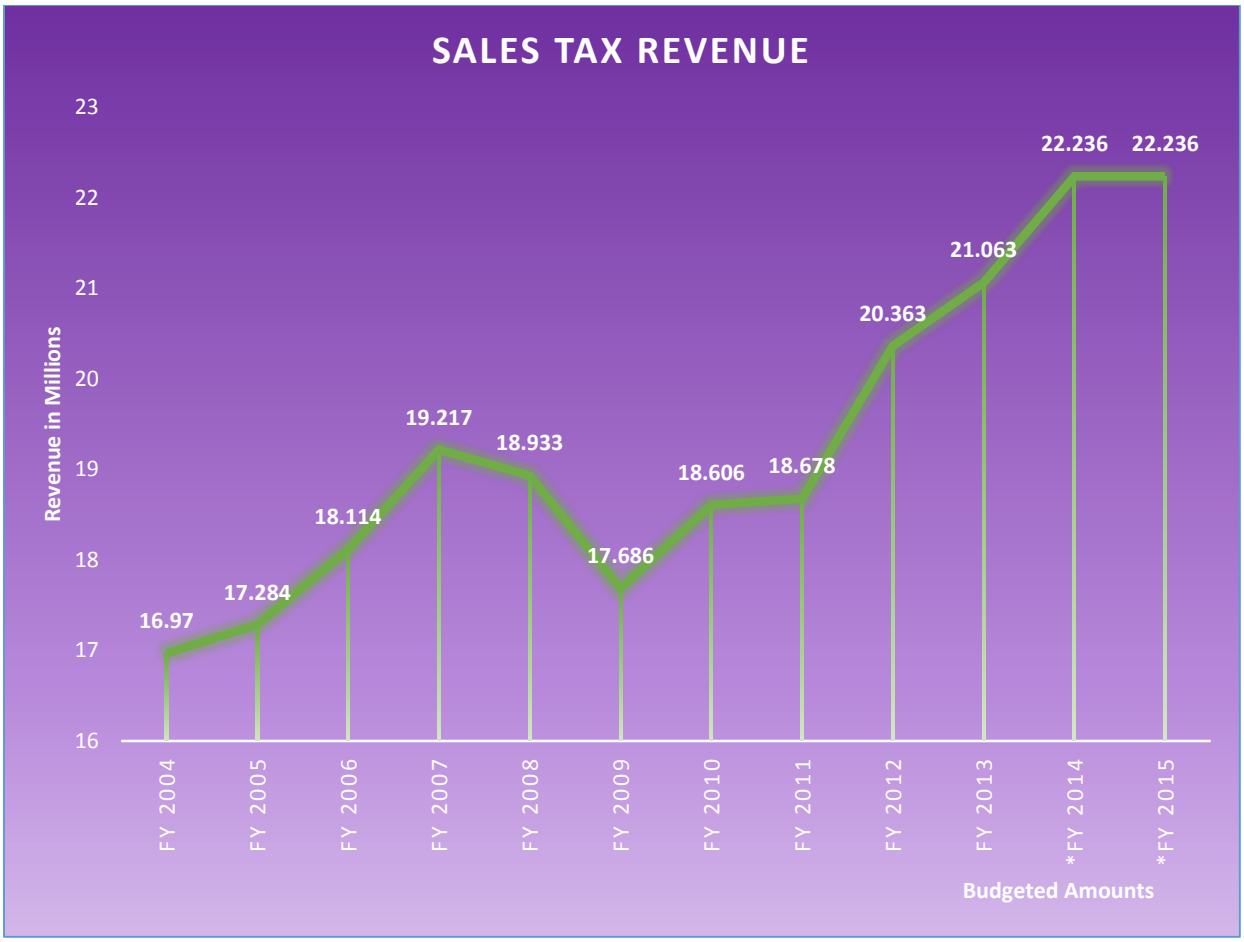
  Pursuant to Council policy, the sales tax projected for FY 2014-15 should be no more than the estimate for the current year; therefore, the current year's estimate of $22.237 million was used as a base number for FY 2014-15. For FY 2014-15, we are assuming $58,269 in "excess" sales tax revenue related to the Castle Hills Strategic Partnership Agreement (SPA) Council approved in July of 2009. As you will recall, sales tax revenue received from Castle Hills is first split between a Fire and EMS line and then to a Police line before any excess revenue is split 50/50 with the Denton County Fresh Water Supply District 1-A. Local sales tax rates cannot exceed 2%. The following is the breakdown of the total 8%

sales tax charged on applicable goods and services sold within Lewisville's geographical boundaries:

The current sales tax rate paid by consumers within the corporate limits of the City of Lewisville is 8.25 percent. The State of Texas levies 6.25 percent, the City levies 1.00 percent for general revenue (general fund operations), the Denton County Transportation Authority levies ½ cent for regional transit and the City levies an additional ¼ percent for parks and library construction (4B sales tax). For FY 2012-13, both a Crime Control and a Fire Services District sales tax were approved for the City of Lewisville. Because the sales tax is based on consumer spending, inflation, and the general economy, it is the most difficult to forecast.

Entity	Rate
City of Lewisville (General Fund)	**1.00%**
Crime Control	**0.125%**
Fire Services	**0.125%**
City of Lewisville (4B Fund)	**0.25%**
Denton Co. Trans. Authority	**0.50%**
State of Texas	**6.25%**
Total	**8.25%**

Management policy has been to weigh the contribution of sales tax within the context of total revenue and to avoid overextending City resources by informally directing surplus sales tax collections to support one-time expenditures, such as capital projects and new vehicle and equipment purchases. This policy limits the portion of the budget funded by the sales tax to roughly 33% and will continue limiting overall dependence on the sales tax for operating purposes. For FY 2014, budgeted sales tax revenue equates to approximately 32% of all budgeted general fund revenue. The following chart reflects the trend in sales tax here in Lewisville.



- **<u>Other Taxes</u>**
  All other tax revenue sources are projected at $8,636,019 compared to the $7,643,637 budgeted in FY 2013-14 ($992,382 increase). Several lines of revenue in this category are noteworthy including an increase in mixed drink receipts of $88,285. This is due to a change in state law affecting the amount of mixed drink tax that cities are able to retain. Two years ago the state approved reallocations that allowed the State to retain additional percentages. However, the legislature reversed that ruling and revenue will return to the local entities.

Verizon cable revenues are anticipated to be up $200K from last year's budget amount. This is a result of previous conservative budgeting. Staff waited until several years of history were available to establish a baseline for this revenue source in the preliminary budget. That is also the case with telephone franchise payments. For several years we saw a decrease in this revenue source which prompted staff to project this revenue source as unreliable, however the last three years have been steadier and it is now feasible to budget the entire projected amount. All other revenue sources in this category are performing within reasonable budget variances during the fiscal year and are anticipated to remain stable in the upcoming fiscal year.

Licenses and Permits

This category is comprised mainly of building and development related permitting and is forecast at $2.055M for the 2013-14 budget year compared to the $1.681M originally budgeted for FY 2013-14. This is an increase of $374,236 due to an upswing in building related activity occurring this fiscal year. For FY 2014-15, $1.73M has been budgeted based on known building activity anticipated to occur. The major revenue accounts in this category are listed below.

Licenses & Permits	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdgP	2013-2014 Revised	2014-2015 Adopted
101-0000-321.10-00 LICENSES	36,720	34,880	35,000	35,000	35,800	35,533
101-0000-322.01-00 BUILDING	314,095	709,365	257,398	257,398	442,722	309,905
101-0000-322.02-00 ELECTRIC	10,473	7,324	11,000	11,000	8,500	9,004
101-0000-322.03-00 SIGN	13,593	12,826	13,000	13,000	13,208	13,208
101-0000-322.04-00 GARAGE SALES	3,825	3,728	3,500	3,500	3,776	3,776
101-0000-322.05-00 ALARM	385,812	349,604	370,000	370,000	366,000	368,472
101-0000-322.06-00 PLUMBING	31,200	34,621	28,000	28,000	30,455	32,910
101-0000-322.07-00 MECHANICAL	22,160	13,748	15,000	15,000	15,410	15,246
101-0000-322.08-00 FENCE	26,335	32,311	20,000	20,000	23,052	23,052
101-0000-322.09-00 ZONING/SUB	43,821	18,907	40,000	40,000	34,582	34,309
101-0000-322.10-00 FOOD HANDLERS	60,220	63,100	64,500	64,500	64,500	61,660
101-0000-322.12-00 FIRE PREVENTION PERMITS	34,550	58,557	45,000	45,000	55,000	55,000
101-0000-322.13-00 NATURAL GAS WELL	10,000	-	-	-	10,000	-
101-0000-322.14-00 GAS WELL INSPECTIONS	6,825	3,900	5,850	5,850	4,875	4,875
101-0000-323.01-00 PLAN CHECK	114,348	322,668	128,699	128,699	161,676	161,676
101-0000-323.02-00 ENGINEERING INSP FEES	32,995	129,954	148,834	148,834	302,131	127,000
101-0000-323.03-00 FIRE OCCUPANCY INSPECTION	182,547	154,709	185,000	185,000	174,086	175,000
101-0000-323.04-00 AFTER HOURS INSPECTIONS	11,993	11,408	7,500	7,500	15,003	12,000
101-0000-323.07-00 ABND VEHICLE TOW/AUCTION	15,221	18,592	15,400	15,400	8,204	8,204
101-0000-323.11-00 MULTI-FAMILY INSPECTIONS	134,865	133,425	143,000	143,000	143,000	145,000
101-0000-323.12-00 HEALTH SERVICE FEES	134,893	135,220	144,000	144,000	142,937	135,056
Total	1,626,489	2,248,845	1,680,681	1,680,681	2,054,917	1,730,886

- **Plan Check and Engineering Inspection Fees**

  Plan Check and Engineering Inspection fees are projected at a decrease of $175K for FY 2014-15 due to the completion of construction activity and the resolution of zoning/planning cases. For FY 2014-15, this revenue source is estimated at $288K.

- **Building and Related Permits**

  An increase of $186K, from the original FY 2013-14 budget, is estimated for FY 2013-14 in building, electric, mechanical, and plumbing permit revenue. For FY 2014-15, staff is projecting an increase in the number of projects "in the pipeline" and renovation projects as seen this fiscal year. A $56K increase is anticipated based on known projects anticipated to occur during the fiscal year.

- **Alarm Fees**
  Alarm fees are projected to be $1,528 lower than the budgeted amount for FY 2013-14 Since FY 2006-07, this entire category has dropped from $2.393M to a projected $1.731M (-$662K/-28%) which is almost one cent on the property tax rate (the property tax rate generates $687,000). The budget is based on various development projects anticipated to occur in FY 2014-15 including commercial projects such as the Pine Prairie Apartments, Hebron 121 Apartments, and Denton County District #3 Building. Residential projects include Townhomes at Continental Square, Kings Grant, Highpoint Oaks Estates, Settlers Village, North Shore, Manors at Vista Ridge Townhomes, Belleville Village Townhomes, Preserve at Highland, and Wyndale Meadows.

Charges for Services

This category is a large diverse one including commercial garbage fees, host fees, contract revenues, items for sale, etc. and is projected for FY 2014-15 at $6.199M compared to the FY 2013-14 budget of $5.937M (4% increase).

- **Landfill Host Fees**
  A portion of the increase in this category is related to payments from landfill host fees. This source of revenue is estimated for FY 2014-15 at $1,889,084 (up $73,436 from the 2013-14 budget). The host fees are somewhat dependent on construction/economic activity (Allied, in particular) and are another reflection of a small upturn in the economy.

- **Ambulance Fees**
  In the current year, ambulance revenue is projected to come in over budget by $100K, producing $1,781,464. This amount is expected to remain fairly stable at $1,782,578 for FY 2014-15. Only minor increases are anticipated in this source of revenue due to our collection efforts reaching a cap at which staffing efficiencies and collection of past due accounts no longer result in significant increases in revenue from year to year. A new federal program that would allow for payments related to Medicaid/uninsured patients, described below, may result in increased revenue in the future.

  The City of Lewisville has applied for a program designed to help recover losses incurred by the City when the Fire Department transports Medicaid and uninsured patients by ambulance. The funds are available through the Texas Supplemental Payment Program, (TASPP) which is a federal program administered by the Texas Health and Human Services Commission. The program is designed to allow governmental ambulance service providers to receive supplemental payments for transporting Medicaid and uninsured patients. The potential supplemental payments are outside of the existing billing revenue stream. While a study is underway to determine the impact of this program, early projections estimate an annual payment of $352,784. Payment is made annually on September 30. A number of Texas cities already participate in this program. The budget includes the addition of one EMS Captain in base budget. This position will provide daily assistance to the EMS Chief by helping to prepare and deliver required continuing education classes to the paramedics, maintaining EMS inventory and preparing required EMS statistical reports. The department would like to add two additional EMS Captains in the future. It is imperative that we begin to cross train personnel to assume the very specialized and critical role of the EMS Chief who is retirement eligible. The additional revenue recovered through the TASPP program could be used to fund

the additional two EMS Captain positons to provide for specialized EMS supervision on all three shifts in future years.

- **Castle Hills**
  The Castle Hills police and fire contracts are in the process of being updated. For now, the revenue has been budgeted equal to the current 2013-14 estimates for year-end of $559,444. A Strategic Partnership Agreement with Castle Hills was approved in July 2009, which provides the source of funding for these charges as well as additional sales tax revenue from Castle Hills (see earlier discussion).

Recreation Fees

Recreation fees are estimated at $1,108,437 for FY 2013-14. For FY 2014-15, staff has estimated all lines close to the FY 2013-14 budget estimates at $1,110,237

- Recreation and Senior Center revenue is on a downward trend. In 2007-08, the Senior and Recreation Centers brought in $141,932 to the General Fund. Since that time, revenue has dropped 22% to the last year's actual amount of $108,118 (General Fund revenue only – Recreation Center Use Fee, Recreation Participation Fee, and Senior Center rental). While this revenue source is a low percentage of the overall revenue picture, the operation of recreation centers is costly, making this an area of concern. The Parks and Recreation Department is working on several improvements to the programming offered at the centers to increase participation.

- MCL Grand
  Also included in the Recreation category is MCL Grand revenue. For FY 2014-15, $60,000 is included for MCL Grand facility rentals. Additional rental revenue beyond this amount is budgeted in the Community Activities fund to offset expenditures in that fund for the MCL Grand. The amount allocated to the General Fund was raised $10,000 this fiscal year, from $50,000 to $60,000. Currently, the MCL Grand is covering their expenses at 52%.

Fines and Forfeitures

This category consists primarily of Court Fines and Warrant Fees, although Library Fines are also included. The FY 2013-14 budget was $3,052,465 and is forecast to end the year at $3,059,603. All revenue sources in the category are stable including court fine revenue, motor carrier fines, and the revenue received from the County for child safety. For FY 2014-15, this category is budgeted at $3,109,703, an increase from 2013-14 original budget of $57,258 and an increase of $50,100 from the 2013-14 mid-year projection. This is primarily due to court fines, warrant fees, and motor carrier fees which are budgeted higher based on current activity.

The two large lines in this category are Court Fines (FY 2014-15 budget of $1,649,151 compared to $1,616,815 in last year's budget) and Warrant Fees (increased $20K to $1,030,200 for FY 2014-15.)

- Court fines and warrant revenue tend to be subject to the staffing levels in the Traffic Division in PD, as well as successful collection efforts. Turnover in PD and the difficulty in being able to timely fill police officer positions can have impacts here. An additional

warrant officer position was added during FY 2012-13 to address workload including increases in cases filed in Municipal Court going to warrant, an increase in the number of days the Court meets, and a longer Court docket (warrant officers serve as bailiff for the court when it is in session).

- Court fines and warrant fees account for 86% of all revenue in this category. We continue to be very dependent on traffic fines which generate the equivalent of four cents of property tax, although this is not that unusual for cities our size. This is one of the reasons that programs such as the "Scofflaw" statute can be critical to the finances of the City and the taxpayer by protecting both from undesirable tax hikes or service cuts.

Miscellaneous Revenues

This category includes general fund interest, the "general and administrative" charge to the Utility Fund, transfers from the CIP, 4B, Court Technology, Court Security, Crime Control and Fire Services funds for general fund based services, payments for radio and school resource officer contracts with outside entities, and sources that fit no other category.

The FY 2013-14 budget for the whole category was $3.452M. The FY 2013-14 projection is $3.307M ($144K decrease). This decrease is the result of the project engineering allocation being reflected as an offset to expenditures, rather than as a revenue due to the external auditor's recommendation. For FY 2014-15, this category of revenue is estimated at $3.418M

General Fund Fee Modifications

For FY 2014-15, the entire fee schedule was reviewed as part of the budget preparation process. There are several of the electronic review user/convenience fees that have been adjusted. The fees were implemented two years ago and were never charged. This revenue has not been included in the FY 2014-15 estimates. Once they materialize, staff will begin to track them for budget estimate purposes.

General Fund Revenue Summary

As always, many of the estimates for FY 2014-15 are highly dependent on the overall national economy as well as local economic activity in Lewisville. This is particularly true of the sales tax and development fees. However, we also have other "dependencies," chiefly, the host fees revenue which create some long-term uncertainty. These revenue sources account for $1.889M (2.72%) of the FY 2014-15 revenue and are equivalent to almost three cents of the property tax rate. Host fees are, in fact, a known temporary source of revenue and will someday go to zero (when the landfill reaches maximum capacity), forcing cutbacks or alternative revenue generation. We may not see that day ourselves as staff or council members, but the City will. The DFW Landfill has approximately 8-12 years before reaching capacity. Lewisville Landfill is very difficult to project because of its dependency on construction activity. While closures may seem very distant, it is not too early to begin building incremental adjustments for the day when these sources dry up. These adjustments could take the form of small tax rate increases, service level or cost structure reductions, new revenue sources that can be applied to current costs (e.g. sales tax options) etc. The key would be to avoid using these resources as sources for ongoing services that cannot be easily eliminated in the future. To date, nothing has been done to plan for this eventuality.

Reflecting this situation is the split between property tax, sales tax, and "other" revenue. As directed by City Council, we strive for a diversified structure and an approximate 1/3 split between each of these categories. You will also recall several years ago when sales tax dominated this picture at 42%. We successfully reversed this over reliance on sales tax and in the base budget our splits are: property tax 34%, sales tax 32%, and "other" 34%. The "Other" category of revenue has been slowly increasing each year since FY 1999-00 when it was 31%. Ultimately, the fact is that much of our revenue structure may be increasingly volatile (i.e. non-property tax based) in the future. As always, the supporting detail sheets in the revenue section contain more specific information on all revenue sources.

Expenditures

General Fund Current Year Expenditures

Operating expenditures in the General Fund are estimated to come in $3,887,052 above the previous year's final budget amount of $66,841,240. The increase is due primarily to Purchase order carry overs from the previous fiscal year resulting in a $1,001,008 increase in Non-Departmental spending, $550,752 increase in spending in the Police Department, $681,085 increase in the Fire Department and $527,416 increase in Information Technology.

General Fund FY 2014-15 Expenditures

The General Fund base operating budget for the FY 2014-15 totals $70,728,292 compared to the budgeted amount of $66,841,240 in FY 2013-14. This is an increase of $3.887M. Following are projected budgets by department.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted
EXPENDITURES						
Non-Departmental	650,091	890,496	863,980	905,045	905,234	1,906,242
Mayor & Council	61,181	58,748	84,722	84,722	84,722	103,880
Administration	998,222	998,238	1,098,878	1,098,878	1,082,578	1,033,653
Public Records	347,997	297,667	313,897	313,897	312,411	340,617
Legal	515,355	550,323	584,324	584,324	584,324	608,790
Police Department	19,393,766	19,580,675	20,773,179	20,887,894	20,648,424	21,199,176
Fire Department	15,647,916	16,110,148	16,872,415	16,881,210	16,881,210	17,562,295
Public Services	5,916,607	6,873,677	8,051,683	8,070,881	8,070,881	8,480,805
Parks & Leisure Services	5,927,792	5,971,876	6,409,588	6,409,588	6,321,327	6,526,282
Community Development	4,615,708	4,816,687	5,200,472	5,264,196	5,256,077	5,536,970
Finance	1,256,259	1,274,037	1,329,822	1,329,822	1,304,679	1,347,022
Human Resources	681,972	700,097	742,429	752,178	751,934	799,815
Community Relations/Tourism	655,255	734,224	814,817	814,817	817,835	919,051
Economic Dev. & Planning	611,782	632,119	665,477	675,477	675,477	772,661
Information Technology	2,021,821	1,966,765	2,120,337	2,133,632	2,126,889	2,654,305
Municipal Court	874,781	878,493	915,220	915,220	910,974	936,728
Total Expenditures	**60,176,504**	**62,334,271**	**66,841,240**	**67,121,781**	**66,734,976**	**70,728,292**

Last year, transfers out and additional one-time expenditures from reserves brought the total appropriation to $69.923M. For FY 2014-15 transfers/one-time expenditures from reserves amount to 1.759M, bringing total appropriations to $72,486,980. This increase is primarily due to funding Fred Herring Rec Center HVAC repair and replacement ($613,360), Railroad Street repair at Hebron- DFW Landfill ($375,000), OTCH UCS and Flash storage for Virtual Servers ($147,232), Tape-backup system ($120,000), replace 10 end-of-life network switches ($110,096) and Funding for Old Town Façade improvements Incentives ($100,000). Details on these and the numerous other, smaller transfers out will be discussed below.

Increasing Operating or CIP Driven Costs in Base Budget

The largest increase in operating costs is seen in salary and benefits related to the compensation plan adjustments including 3% for general government, 2.3 - 3% market adjustment for police officers and firefighters and varying rank to rank market matches for other public safety positions, and public safety step increases. These increases amount to $1,042,471 in the General Fund.

Historically, turnover in Information Technology Services (ITS) professional positions has averaged 2 – 3 times higher than the overall organization. The city has invested in the training and development of these employees only to see them move to the private sector once certifications are obtained. Staff has developed a skill-based pay system for ITS professionals that moves them to mid-point more rapidly based on specified certifications obtained. The cost to adjust the salaries based on certifications obtained to date is $48,343.

In addition, health insurance increased $197,743 in the General Fund due to increasing the internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative cost) from $9,747 per employee to $10,097 based on claims trends and health care reform mandates.

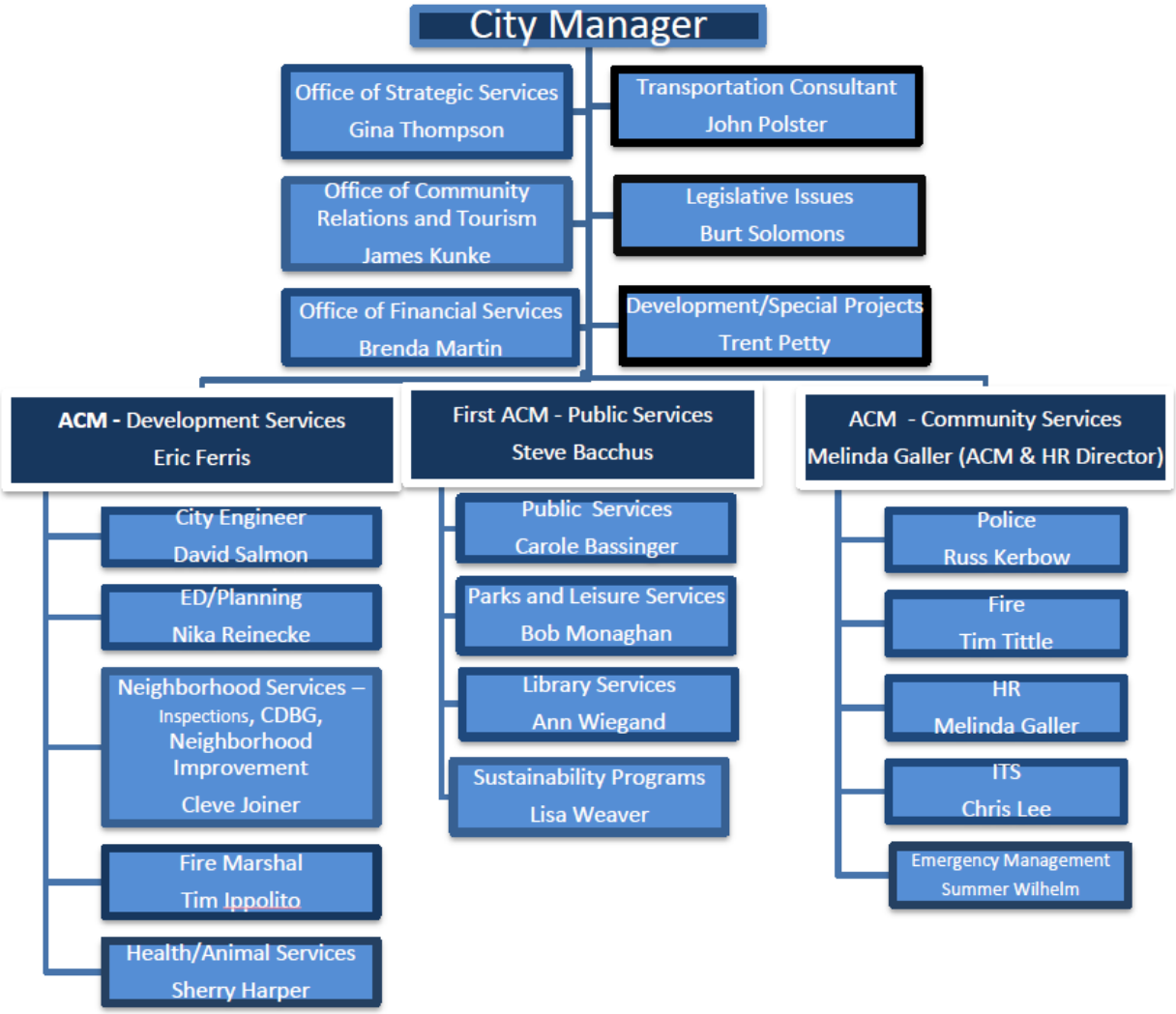
Streets/Signal/Drainage Capital Improvement Program

The Annual PAYGO Streets/Signal/Drainage capital improvement program for FY 2014-15 has been budgeted within the operating fund (Public Services) at $3,412,901 (level with last year's amount). The program components are $1.1M for concrete street rehab, $330,000 for asphalt maintenance, $747,000 for sidewalk maintenance, $300,000 for screening wall maintenance, $400,000 for neighborhood rehab, $170,000 for alley rehab, and $365,901 for traffic improvements. In addition, $160,000 is funded from reserves to perform additional concrete repairs. This funding will address complaint based pavement issues that are not part of larger scheduled rehabilitation projects. This additional funding will enable a more reasonable response time to these requests. For FY 2014-15 repair of Railroad Street iis also funded out of reserves at a cost of $375,000

Organizational Changes

A new organization structure was put in place in June 2014 with the change in the City Manager incumbent. Existing positions were reallocated to achieve a more balanced span of control for three Assistant City Managers (allocated Community Development Director to ACM, HR Director to ACM). In addition, some existing functions/divisions were revised to reflect a shift in prioritization established by the Vision 2025 Plan (for example, the Environmental Services

Coordinator was reclassified to a Sustainability Manager to focus on Big Move #9 "Sustainability", a much broader focus, and the Building and Code Inspection Division was expanded to a Department level to include CDBG and a new Neighborhood Services function to focus on Big Move #4 "Thriving Neighborhoods"). The total number of positions were reduced by one full-time position by reallocating the ACM/Administrative Services to a contract service for economic development and special projects. As the organization moves forward, succession planning will be a primary focus with over 70% of directors/managers currently being eligible to retire. Following is the current organization chart for the City.



There are 741 total positions in the base FY 2014-2015 budget. One Crew Leader for Public Services is being added to the General Fund. One Maintenance Worker for Public Services is being added to the General Fund. A Captain for the Fire Department is being added to the General Fund. One Neighborhood Services Coordinator for Community Development was added to the General Fund. One Economic Development Fellowship was added to the Economic Development Department in the General Fund. One Business Informant Analyst was added to the Information Technology Department in the General Fund. One Operations Worker for Public Services was

added to the Utility Fund. One Operations Supervisor for Public Services was added to the Utility Fund.

Community Development– A Traffic Engineer position was reallocated to an Administrative Analyst position and an Animal Shelter Clerk position is being added.

As noted in the Street/Signal/Drainage discussion, $3,412,901 in transfers to CIP is funded in the operating budget this year. In addition, funded program changes in the FY 2014-15 budget include:

1. $1,090,814 Compensation plan/ITS adjustments (as detailed previously)

2. $757,027 Vision 2025 Incentives and Special Projects Fund (one cent on tax rate)

3. $313,272 Agreement for Management Services of LLLELA and Development of LELA Master Strategy Plan

4. $197,743 Health insurance increases (as discussed previously)

5. $158,843 ROW Drainage Crew to be used to remove litter/debris and clear drainage and right of way areas that are not regularly maintained (creek areas). In addition, a plan will be developed identifying the desired improvements targeted for each area. This crew will then begin to clear brush, develop access points, and make other improvements as identified by the plan. Includes funding for one crew leader, one maintenance worker, temporary worker salaries (4,160 hours), and funding for maintenance supplies. **(Vision 2025)**

6. $140,376 EMS Captain in the Fire Department to provide improved oversight and management of our EMS program

7. $104,637 Premier Neighborhood Police Service will put a dedicated officer in an assigned area, via overtime funding, to address specific issues or perceptions Premier Neighborhood Police Service - will greatly enhance police presence in single family neighborhoods. **(Vision 2025)**

8. $96,417 Neighborhood Services Coordinator - This position will plan, promote and administer neighborhood programs and services, including forming neighborhood associations, assisting neighborhoods in setting goals and objectives and utilizing resources provided by Code Enforcement, Building Inspections, Community Development Block Grants, Crime District initiatives. In addition, the position will plan, organize and manage special projects and events to promote the betterment of City neighborhoods. **(Vision 2025)**

9. $92,000 Funding for routine facilities maintenance due to age of Facilities

10. $87,611 Business Information Analyst to provide technical training for city employees, analysis, report/query/app creation, and automation of current inefficient processes

11. $80,000 Communications Audit/Brand Assessment **(Vision 2025)**

12. $61,811 Economic Development Fellowship- A two year position to assist in the increasing workload due to new plan implementations increased development activity

13. $59,600 Expanding virtual desktops to all computers for Public Access in the Library

14. $57,291 Network firewall upgrade and replacement. The firewall is the device/software that screens all incoming/outgoing internet traffic to mitigate against unauthorized access to the city's computer network

15. $56,000 Funding for on-going energy efficiency improvements to City facilities including air filters, LED lighting, etc. **(Vision 2025)**

16. $50,000 New World on-going maintenance costs

17. $49,180 Stand-alone GPS devices installed in city vehicles to report current and historical location. The devices capture the GPS location and, using a cellular data plan (3G or 4G), send the data to a server. Due to interest earlier this year for a method to track sanding trucks, we implemented a fleet-wide deployment (not including public safety) to be able to accurately locate, and view the historical location for all vehicles in the city inventory. This system willuse the current vehicle/call location map, software & hardware for GPS tracking of City vehicles (non-public safety). Better tracking of vehicles can also be used to reduce drive time and provide better fuel use. The public safety GPS system will be replaced next year along with the already planned Mobile Computer Terminal Replacement Program **(Vision 2025)**

18. $48,000 Professional development budget to fund training courses and certification testing for employees supporting the ITS step plan

19.	$42,600	Provide emergency lighting and equipment for three new Fire Department vehicles
20.	$36,006	Laserfische products to enhance departmental procedures
21.	$29,200	Increase in Economic Development marketing/printing to produce high quality marketing material for the city. Including enhancements to the ED website, marketing materials and advertising in strategic locations
22.	$29,146	Replacement of traffic cameras that are no longer maintained by the manufacturer. More replacements will be phased in over time
23.	$28,991	Ongoing costs associated with the UCS and Flash Storage for Virtual Servers Upgrade (see one-time reserves funding list)
24.	$28,550	Street Division Trailer Replacement to correct non-compliant load capacity trailers
25.	$28,000	Budgeting application/system that is compatible with New World. The current application (Straget) is only compatible with HTE. Funding is to hire an outside developer
26.	$26,353	Miscellaneous increases in the Community Development area including Animal Shelter and Adoption Center repairs, dues and membership increases, uniform funding increase, additional funding for spay/neuter and for rabies vaccinations, and increased funding for chemicals used in the cleaning process at the Animal Shelter and Adoption Facility
27.	$25,775	Replacement of primary content filtering “legacy” firewalls needed for IT Network Monitoring
28.	$20,129	Training and on-going education to support the newly implemented New World financial/HR system recently purchased by the City. Includes Finance (2), Human Resources (2), ITS (2), Community Development (2), and Budget (1)
29.	$20,000	Increase maintenance vendor account in Fire Department to cover expenses – based on trend in usage
30.	$17,723	Residential streets are currently swept once per year. This funding allows quarterly sweeping of residential streets (295.8 miles X $20 per mile X 3 times = $17,723). **(Vision 2025 as well as additional credit for best management processes related to the annual Storm Water Report)**

31. $15,596 Part-time Clerk in the Human Resources Department for document imaging

32. $15,375 Fire Department dive gear replacement

33. $15,000 Rehab vehicle obtained via UASI Grant funding needs additional equipment to make it operational

34. $14,000 Desktop phone replacements (continuation)

35. $13,421 Traffic Replacement – vehicle pre-emption device

36. $12,095 Increase in training opportunities for Fire Department staff

37. $12,000 Part-time Shelter Attendant to support additional workload created by the larger shelter

38. $10,348 Increase in Council travel based on current usage

39. $10,000 Ongoing funding for parking lot striping/re-striping

40. $9,800 Mobile Application to give the public easy access to city services. WebQA, the vendor behind our Customer Support Center on the city website, has introduced a mobile application that integrates with the CRM software while also offering other opportunities for providing interactive data available to the public. **(Vision 2025)**

41. $9,781 Part-time Clerk to support document imaging in the City Secretary's office

42. $9,350 11 Police dispatch chair replacements

43. $9,000 On-going costs related to sustainability initiative – printing, marketing, supplies, etc. **(Vision 2025)**

44. $8,870 Traffic Monitor Tester

45. $8,000 Increase in funding for the city-wide abatement process (fence repairs/removal, boarding houses, etc.) **(Vision 2025)**

46. $6,398 Increase in funding for codification of city ordinances

47. $5,565 GIS aerial imagery and planimetrics data

48.	$5,400	Upgrade of Cry Wolf false alarm billing software to a web access module
49.	$4,196	Citizens on patrol vehicle on-going costs
50.	$4,000	Board appreciation event
51.	$3,600	Insurance Eligibility Module for ambulance billing personnel
52.	$3,128	Cell phone plans for City Council members
53.	$3,000	Expenditures related to pool class registrations. Revenue is also budgeted as an offset
54.	$2,500	Increase in Economic Development marketing **(Vision 2025)**
55.	$1,600	TAMIO Conference for Community Relations personnel
56.	$1,525	On-going cost related to network switch upgrades
57.	$1,200	Laserfische conference for City Secretary's office
58.	$1,000	Funding to implement a Citizen's University **(Vision 2025)**
59.	$937	Hotline reporting service which provides confidential reporting services to enable management, staff, employees, vendors and customers to blow the whistle on fraud, abuse, ethics, compliance and HR violations (recommended in External Auditor report)
60.	$610	Dues- Internal Auditor
61.	$300	On-going costs related to the Police Department computer/phone replacements and additions (one-time cost funded in the Federal Forfeiture fund)

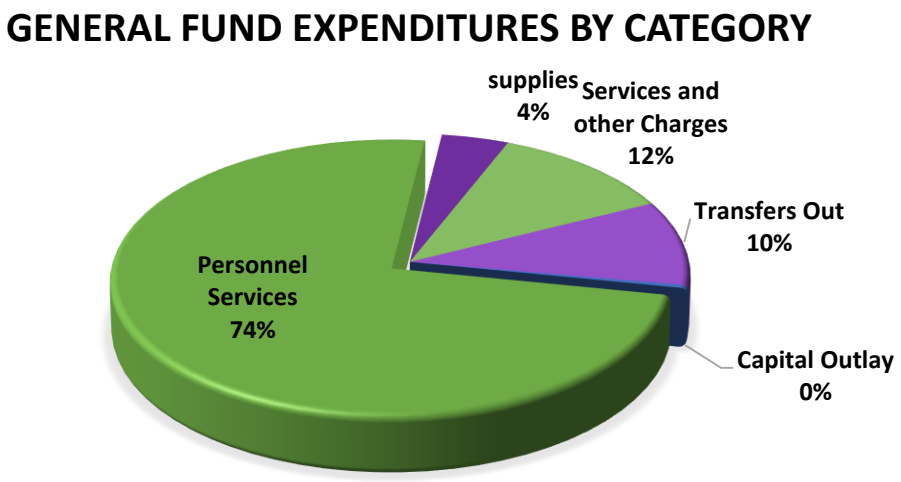
Social Service Agency Funding

Pursuant to Council discussions and several years of history, the base budget includes allocations for social service contracts. The following is a summary of the current and projected General Fund allocations:

Social Service Agency Funding

Agency	2013-14	2014-15	Change
PediPlace	55,000.00	55,000.00	0.00
Camp Summit	2,000.00	2,000.00	0.00
New Hope Learning Center	4,000.00	0.00	-4,000.00
Communities in Schools	31,500.00	31,500.00	0.00
RSVP	9,000.00	10,500.00	1,500.00
Denton Co. Friends of the Family	10,000.00	8,000.00	-2,000.00
Denton Co. Children's Advocacy Center	9,500.00	12,000.00	2,500.00
Operation Peace of Mind	4,500.00	0.00	-4,500.00
Youth and Family	40,500.00	41,500.00	1,000.00
Special Abilities of North Texas	0.00	5,000.00	5,000.00
Launchability- ECI Program	4,000.00	0.00	-4,000.00
Empowering America's Future	0.00	4,500.00	4,500.00
Total	170,000.00	170,000.00	0.00

The following chart reflects expenditures by category as you would expect in a General Fund that is service oriented; personal services make up the largest expenditure category.



Fund Balance

At the time of the preliminary 2013-14 budget, the estimated ending fund balance for FY 2012-13 (which was the amount budgeted as the FY 2013-14 beginning fund balance) was projected at $28,853,077. However, the FY 2012-13 ending fund balance has now been finalized at $31,491,278. This difference was due to $2.115M in additional revenue, primarily $1.137M in increased sales tax receipts. In addition, $663,132 is related to increased franchise payment revenue from cable and telephone, as well as the Payment In Lieu of Taxes from the Utility Fund. There were several other minor increases in miscellaneous revenue accounts. In addition, in FY 2012-13, expenditures came in lower than forecast by $1.345M in primarily due to salary savings in Community Development, Public Services, Parks and Leisure Services, and Police and Fire departments. There were also utility savings in both water and electricity accounts.

At this point in time, the projected FY 2013-14 ending fund balance is estimated to be $28,203,334, an increase of $2.432M (9.4%) from budgeted projections last year. This ending fund balance estimate is higher due to the now final FY 2012-13 ending balance referenced above. In addition, the revised FY 2013-14 "current balance" is $2,724,706 higher due to sales tax projections, permit activity, and franchise fee payments received to date. On the expenditure side, the budget is estimated to come in under budget by $106,264 due primarily to salary savings related to vacant positions.

The starting point for FY 2014-15 is the projected ending 2013-14 balance of $28,203,334. From this point, operating revenues are added, expenses subtracted and after reducing for the required 15% reserve ($14,145,658), unencumbered reserves at year-end 2014-15 would be $14,145,658. However, various appropriations from this balance as one-time or time limited expenditures are listed below.

One-Time Expenditure Funding from Reserves

Various transfers out of reserves for one-time requests have been budgeted. A detailed listing of the $1,701,688 in transfers out to the capital projects fund includes the following:

- $613,360 Fred Herring Rec Center HVAC repair and replacement
- $375,000 Railroad Street repair (Hebron – DFW Landfill)
- $160,000 Additional funding to the concrete repair program ($1,100,000). This funding will address complaint based pavement issues that are not part of a larger scheduled rehabilitation projects. This additional funding will enable a more reasonable response time to these requests
- $147,232 OTCH UCS and Flash storage for Virtual Servers – The City's Enterprise Disk Infrastructure is currently at eighty percent capacity and the server chassis at OTCH used for continuity of operations has been declared "end of life" by the manufacturer. This replaces the server and adds an additional flash storage to allow for additional growth to meet data retention, and performance needs for the City's primary storage system.

- $120,000 Tape-backup system capable of backing up significantly larger quantities of data than currently maintained. Professional services are required to assist with implementation of this project.

- $110,096 Replace 10 end-of-life network switches

- $100,000 Funding for Old Town Façade Improvements Incentives (based on agreements with property owners to obtain alley ROW for Park Plaza).

- $85,000 Desktop Computer Replacements

In addition to the transfers out, $57,000 in direct one-time expenditures are funded from the General Fund reserve for FY 2014-15:

- $57,000 Economic Development agreements- Huffines Plaza $18,000, Armfield Blue $4,000, Blue Lynx Media $2,000, Lewisville West Shopping Center $20,000 Prime Controls $13,000

Economic development obligations are dependent on recipients meeting the terms of the agreements and are often related to a benefit or revenue the City receives in one fiscal year but does not pay until the next fiscal year. Therefore, an expenditure out of reserves is appropriate when needed.

Total transfers out/one-time expenditures out of General Fund reserves for FY 2014-15 are $1,758,688, which will reduce undesignated reserves to $12,298,988. Our required reserve was increased from 15% to 20% this fiscal year. There are various other projects that should be kept in mind for future allocations:

- <u>Technology</u>
  There are several major costs on the horizon including future network expansion and upgrades, pc replacements, telephone system enhancements, and various system upgrades. Altogether, Council should be aware of approximately $3M in technology capital costs planned from reserves over the next four years.

- <u>Economic Development Projects</u>
  The Vision 2025 Plan focuses on enhancements at three “focal identity points” that could result in the use of land banking and other forms of developer incentives. Because the City has no dedicated source of funding for economic development projects, the city may have to use reserve funds for land banking and related development incentives. Our survey cities use various programs to fund future economic development incentives/land banking; those cities with Economic Development Corporations use sales tax, those without the sales tax option set aside General Fund revenue/dedicate a specified amount to an Economic Development Fund. Staff is in the process of reviewing options for economic development funding.

- Screening Wall Construction
  The Vision 2025 committee discussed new screening walls in various gateways to improve the City's image. Total reconstruction of existing severely weakened walls will cost several million. An on-going funding amount of $300,000 has been allocated in the base budget but this amount will only deal with maintenance and not new walls.

- Park Master Plan Projects
  These projects were ranked high in the Lewisville 2025 Vision Plan. With the 4B Fund tapped for the near future, alternate sources may need to be considered for park improvements.

For additional detail of General Fund expenditures in department budgets, consult the individual department information.

UTILITY FUND

Utility Fund Current Year and FY 2013-14 Revenues

Total revenues in the Utility Fund for FY 2013-14 are projected at $28.178M. This compares to an actual in FY 2012-13 of $29.959M and a budget in FY 2013-14 of $27.9M.

Utility Fund revenue is projected to end the year ahead of original budgeted projections by $256,216. This is due to increases in capital recovery fees ($607,490). One revenue source which will not be reflected in the revenue total is the transfer in for project engineering. This source will be shown as an offset to an expenditure rather than as a revenue as recommended by the City's external auditor.

- Water Sales
  The first half of the fiscal year reflects slightly lower than average water sale activity. Hot weather could drive this estimate higher later in the year but we will have to wait to see if that happens. The year-end estimate is $15.683M compared to a budget of $16.019M. For FY 2014-15, revenues (and expenditures) are budgeted based on a "normal" year, per policy. Water sales have been set at $16.319M. This projection is on target with the five year average for water sales (adjusted for rate increases). This assumes no rate increase and no increase in demand. We will have to study the impact water conservation has over time on a "normal" year.

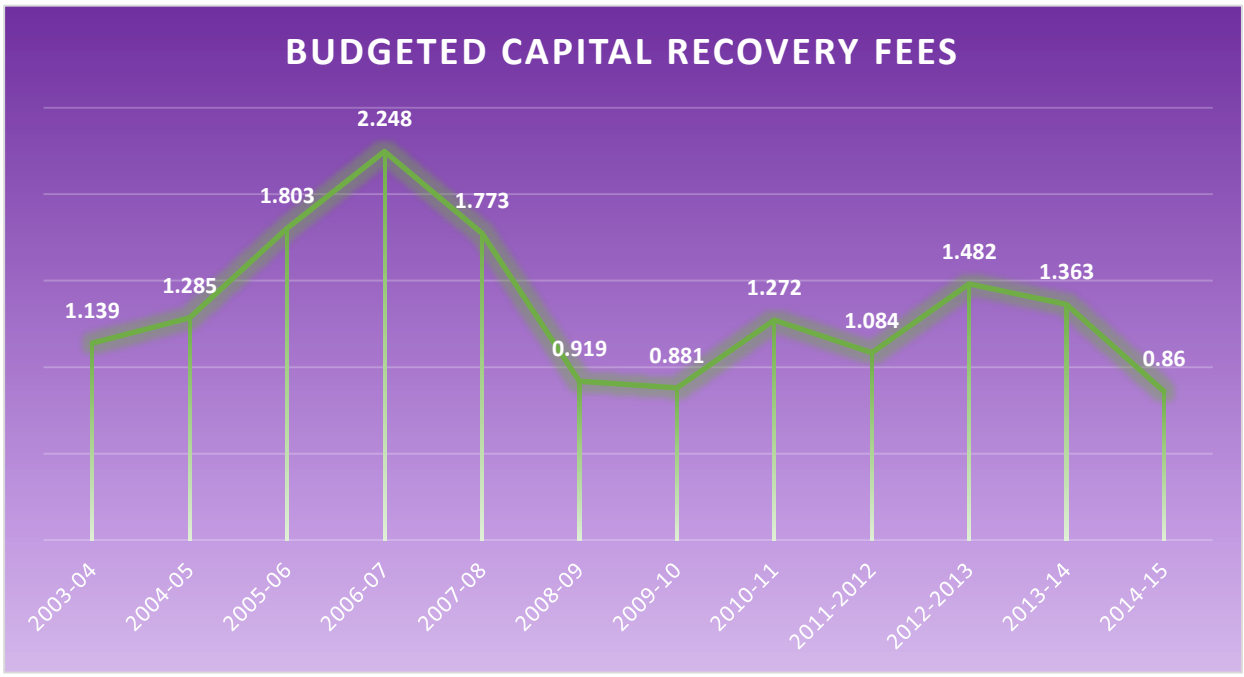
- Sewer Sales
  Sewer sales is a revenue source that is partially driven by winter averaging. Wet winters tend to re-set residential sewer volumes at lower levels. There is also a "dry summer" effect on sewer sales which can occur when commercial properties that do not have separate sprinkler meters use more water during hot weather. Because commercial property sewer volumes are set on total consumption per month, rather than a winter average, the use of more water can result in the city collecting more "sewer revenue" than one would expect.

The FY 2013-14 June estimate for sewer sales is $9.874M right on target with the original budget amount. For FY 2014-15, we are using a $9.968M projection, which is again based on a normalized year. This is somewhat more conservative and assumes no rate increase or growth in demand.

Together these two lines represent 92.7% of the planned FY 2014-15 budget (the same as last year's percentage of 92.7%). The remaining revenue sources are comprised of charges for services and capital recovery fees.

- Capital Recovery Fees

Capital Recovery Fees have been performing much better than anticipated and are expected to end the year at $1,363,170. Capital Recovery Fees can be extremely volatile, as witnessed during the previous twelve years:



The $1.285M received in FY 2004-05 stopped the downward trend the City had been experiencing in prior years. There were then two years of growth and then significant decreases beginning in FY 2007-08. Because of this volatility, projected revenue is always based solely on known residential and commercial development projects anticipated to occur in the upcoming fiscal year. For FY 2014-15, the estimate for capital recovery fees is $861,151, up $105,471 from the FY 2013-14 original budget of $755,680 and is based on various development projects anticipated to occur in FY 2014-15 including commercial projects such as the Pine Prairie Apartments, Hebron 121 Apartments, and Denton County District #3 Building. Residential projects include Townhomes at Continental Square, Kings

Grant, Highpoint Oaks Estates, Settlers Village, North Shore, Manors at Vista Ridge Townhomes, Belleville Village Townhomes, Preserve at Highland, and Wyndale Meadows. These three sources (water sales, sewer sales, and capital recovery) represent 95.7% of Utility

Fund revenue so if there are any difficulties with the budget, you can assume it is caused by one or more of these lines. As always, Capital Recovery fees have been the most worrisome; however, our "dependence" on them has been reduced in recent years (capital recovery fees represented 13.2% of budgeted revenues in FY 1998-99 and are only 3% in FY 2014-15).

- Wholesale Sewer Sales

  Wholesale sewer sales to Castle Hills is anticipated to bring in $741,775 in FY 2013-14, making this source of revenue a strong component in the overall revenue structure for the Utility Fund. For FY 2014-15, this revenue source is projected to remain somewhat stable at $702,888.

- Other Revenue Sources

  Other revenue sources (connects/reconnects, interest earned, industrial surcharges, Upper Trinity effluent sales) are all cumulatively a small portion of the budget.

Overall, FY 2014-15 Utility Fund revenue is projected at $28,339,938, an increase of $417,553 from the FY 2013-14 budget. These revenue forecasts are based on "no significant changes" and on current rate structures per Council policy.

Utility Fund Fee Modifications

For FY 2013-14, the entire fee schedule was reviewed as part of the budget preparation process. There are no changes to the Utility Fund in the fee schedule for FY 2014-15.

Expenditures

The operating budget for FY 2014-15 is $28,339,938, a decrease of $487,534 from FY 2013-14. Another $4,116,851 in one time expenditures/transfers out of reserves to the Utility Capital Improvement Program is planned, making the total expenditures $32,456,789. The FY 2013-14 total expenditures were budgeted at $32,107,832 including a $4,055,107 transfer to CIP and one-time expenditures of $130,340. The total FY 2014-15 Utility Fund budget is $348,957 more than the FY 2013-14 budget due to one-time expenditures in the operating fund and the large expense for one time expenditures/transfers out of reserves.

- **Operating Budget**

  For FY 2014-15, $264,604 is included in the operating budget to fund a portion of the CIP program requirements related to water line replacements, sewer line replacements, and inflow/infiltration repairs. An additional $3,817,851 is budgeted out of Utility Fund reserves for the total of $4,082,455 ($1,109,914 Generator and Electrical Improvements, $1,252,000 for Painting of the Valley Parkway Elevated Tank, $411,441 Intake Pump Screen Protection for Zebra Mussel Control, $309,000 for Sand Filter Media Replacement, $500,000 for water line replacements, $250,000 for sewer line replacements, and $250,000 for Inflow/Infiltration repairs).

  The largest increases in ongoing operating cost in the Utility Fund are in personnel expenditures. Health insurance expenditures increased $31,150 due to increasing the internal payment rate (the per employee rate charged to the departments to fund the employer share of the claims and administrative costs) from $9747 per employee to $10,097 based on claims

trends. A compensation plan adjustment in the amount of $90,237 is included in the base budget. This funds a 3% merit increase.

The operating budget includes "new" programs totaling $1,971,010 (detailed below). Staff was able to add these programs, while increasing the overall budget only $348,957, through various savings including eliminating one-time costs related to action steps funded in FY 2013-14 (-$670,340) and removing last year's one-time transfer to CIP for water and sewer line replacements (-$847,093).

Raw and treated water costs are budgeted level with the 2013-14 amounts due to the DWU 2014 Wholesale Cost of Service Study Summary of Rate Changes which resulted in increases in some fees being offset by decreases in other fees for an overall net effect of zero.

- **Debt Service**

  Debt Service was budgeted at $7,161,720 for FY 2013-14 and is budgeted at $6,975,737 for FY 2014-15 (this includes debt service of $815,962 for the 2010 Refunding Revenue Bond Converted to General Obligation). Budgeted debt service represents only 24.6% of Utility Fund operating expenditures in FY 2014-15, compared with 25.8% in 2013-14, 26.3% in 2012-13, 27% in FY 2011-12, 28% in FY 2010-11, and 31% FY 2009-10. Schedules showing all debt service issuances and their related requirements are included in the debt summary section of this preliminary budget (section 3).

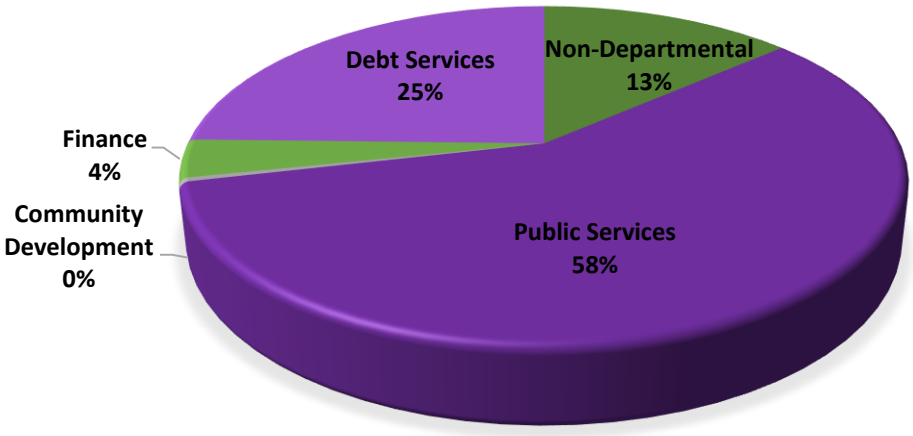
- **Organizational Changes**

  There are two positions being added to the FY 2014-15 budget. A Utility Line Maintenance Operations Worker and a Utilities Maintenance Operations Supervisor. It has been several years since any positions were added to the Utility Operation. The ULM Operations Worker will assist with valve and hydrant activities and will focus on valve maintenance.

  Following is a pie chart which shows expenditures by department. As you can see, Public Services expenditures account for 58% of overall expenditures in the fund, with debt service being the second largest expenditure category at 25%.

  In FY 2007, a Utilities Maintenance Group was created by combining positions from the Water and Wastewater Plants to perform proactive and reactive maintenance for both plants. This group has taken on numerous large maintenance projects, as well as absorbing some of the contracted maintenance such as the routine maintenance. The Division consists of a Foreman and four Operator positions. The addition of an Operations Supervisor for this activity will allow for the accumulation of asset management data on the Water and Wastewater utility infrastructure including condition and criticalities. This database will then be used to prioritize work orders, streamline maintenance tasks, and create a replacement schedule and methodology for replacing equipment.

UTILITY FUND EXPENDITURES



Funded program changes:

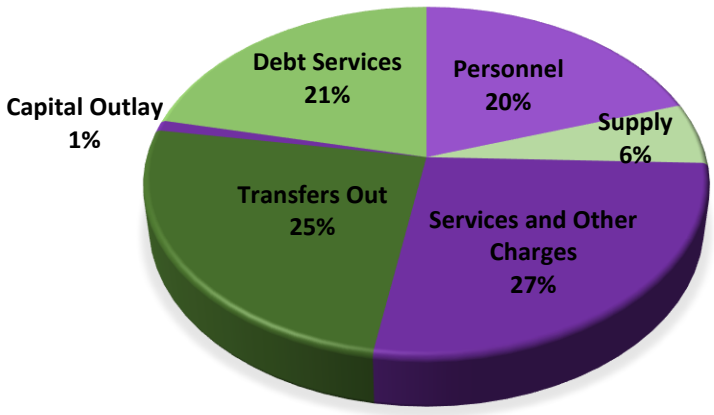
1. $264,604 Transfer to CIP for water and sewer capital improvements, as discussed Previously
2. $181,910 Wastewater refurbishment of the west belt filter press
3. $136,062 ECS gas chromatography and mass spectrometer
4. $113,150 Water Treatment Plant clarifier #2 drive replacement
5. $104,620 Consultant for WWTP Generator and Electrical Improvements project
6. $102,000 Variable Frequency Drive for Northside High Service Pump
7. $94,442 Wastewater Treatment Plant 2 Clarifier Rehabilitation
8. $90,237 Compensation plan adjustments (3%), as discussed previously
9. $77,500 Water Quality Study Model
10. $77,233 Utilities Maintenance Operations Supervisor position
11. $74,623 Collection System Odor Evaluation – Vista Ridge, Timber Creek
12. $60,000 Wastewater Treatment Plant Capacity Study
13. $50,574 LED Lighting change outs at the Wastewater Treatment Plant
14. $49,856 ULM Utility Operations Worker
15. $39,718 Wastewater Treatment Plant 3 MGD Expansion operating costs
16. $36,720 Water Distribution Sampling Stations
17. $31,150 Internal health expenditure increases, as discussed previously
18. $27,843 Increase funding for contracted water meter reading
19. $26,760 Wastewater Plant 3 Isolation Valves
20. $25,380 Wastewater Treatment Mechanical Seals
21. $24,412 Trailer mounted 6” Trash Pump and 6” Suction Discharge hoses
22. $23,909 Total Organic Carbon Analyzer
23. $23,500 Water meter reading handheld devices
24. $23,364 Timber Creek Lift Station Improvements
25. $22,000 Increase in printing/postage related to mandated notices

26. $21,964 Wastewater Treatment Plant 1 Return Pump Rotating Assemblies
27. $20,265 Wastewater Treatment Plant Filter Pump Station pumps
28. $20,200 ECS Laboratory IDEXX Supplies increase
29. $19,980 Wastewater Plant 3 Recirculation Pumps
30. $15,798 Odor monitoring equipment
31. $14,080 GPS Tracking software and hardware for City vehicles
32. $10,706 Water Plant bulk ammonia for Tank #2
33. $10,000 Increase funding for Utility Line Repair materials
34. $8,760 Portable air compressors
35. $8,150 Replacement of Storm water ruggedized laptops
36. $7,900 Portable water meter tester
37. $7,535 Handheld valve exerciser
38. $6,858 Electrical hoist for filter galley
39. $4,818 Trench shoring equipment
40. $4,445 Boring missile
41. $4,204 Valve Out Tool
42. 3,780 Chipping hammer and accessories

These represent all of the additions to the base budget. As you can see, many of the above changes are one time in nature, giving us flexibility in this budget (e.g. for revenue shortfalls) and in future budgets (adjusting to any major on-going cost increase such as the DWU rates or debt service). Most of the one-time expenditures will also be deferred until at least mid-year to ensure that revenue performance is sufficient.

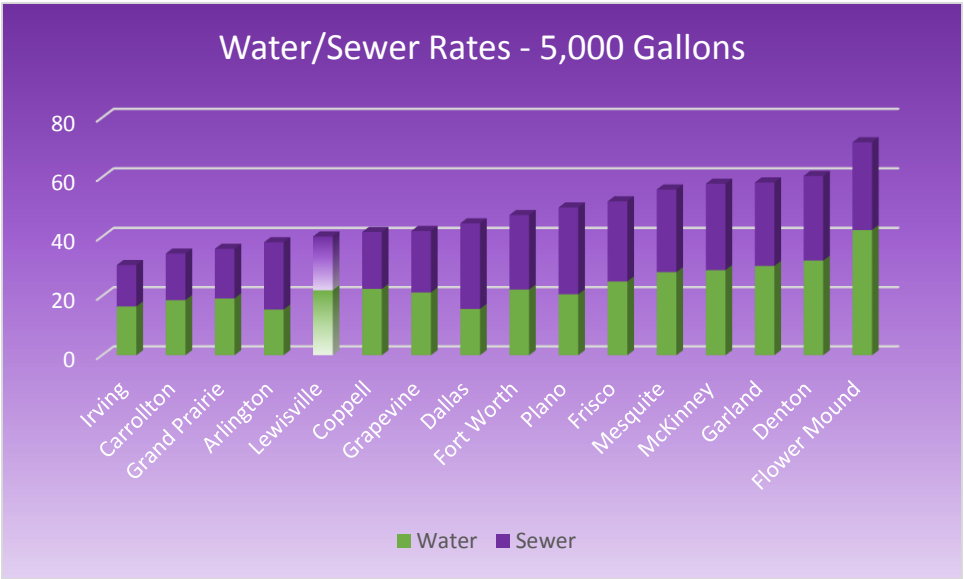
The following is an expenditure chart by category. In the Utility Fund, unlike in the General Fund, transfers out to CIP make up the largest percentage of expenditures.

UTILITY FUND EXPENDITURES BY CATEGORY



As always, you can see that the Utility Fund is capital and equipment intensive. We have been able to fund the most important operating needs for the water/sewer plants by controlling costs and by implementing rate increases when necessary. More expensive capital costs have been financed through revenue bond debt and occasional transfers from undesignated reserves.

To continue this practice, regular, incremental increases in rates should be examined, especially as operating costs (electricity, fuel, water, personnel) increase. Rate changes in the past five years were 0%, 1.15%, 1.19%, 1%, and .5% in sewer rates and 0%, .65%, 1.19%, 1%, and 1.5% in water rates. Council has historically passed on to consumers any changes in raw or treated water cost



from DWU. This fiscal year, a rate increase related to DWU is not needed. However, Council should keep in mind that the water supply lines from Lake Palestine are currently being constructed and will have an effect on DWU rates in the near future. Staff is researching projected fee increases and how to best prepare for them.

Fund Balance

Beginning Fund Balance (current year)

At the time of the preliminary 2013-14 budget, the estimated ending fund balance for FY 2012-13 (which was the amount budgeted as the FY 2013-14 beginning fund balance) was $18,342,727. However, the FY 2012-13 ending fund balance has now been finalized at $20,028,389. This increase is primarily due to capital recovery fees coming in over revised budget and savings in expenditures due to personnel vacancies.

Ending Fund Balance (current year)

At this point in time, the FY 2013-14 ending fund balance is estimated to be $13.592M, a decrease of $6.437M from the now final $20.028M FY 2012-13 ending fund balance due primarily to the transfers out of reserves estimated at $5,657,563 for FY 2013-14. Activity so far this fiscal year indicates an increase in revenue of $256K and an increase in operating expenditures of $754K (related to purchase order carryovers from the prior fiscal year).

Fund balance (FY 2014-15)

Beginning with the projected FY 2013-14 ending balance of $13,591,615, the budgeted FY 2014-15 fund balance will be reduced by $4,116,851 (for transfers being made to the CIP program and economic development agreements) resulting in a total ending fund balance of $9,474,764. After deducting the required operating reserve of $4.250M, the final budget undesignated reserves will total $5.224M. (The economic development payments are in the amount of $299,000 (Uptown Village - shown as one-time expenditures in the Fund Summary).

Capital Improvement Program

The FY 2014-15 planned allocation from reserves is $3,817,851. This transfer will help fund PAYGO CIP Projects such as $1,109,914 Generator and Electrical Improvements, $1,252,000 for Painting of the #3 Elevated Tank, $411,441 Intake Pump Screen Protection for Zebra Mussel Control, $309,000 for Sand Filter Media Replacement, $500,000 for water line replacements, $250,000 for sewer line replacements, and $250,000 for Inflow/Infiltration repairs). The total for these projects is $4,082,455. The additional $264,604 is budgeted in operating funds. In addition, a $3M revenue bond sale is planned to fund construction of the IH35 Elevated Storage Tank at College/IH35.

- **Future Capital Programs**

  After the transfer for CIP improvements, $5,223,773 is projected as undesignated Utility Fund reserves at the end of FY 2014-15. There are various CIP projects that are planned to be funded out of reserves in future years. The water/sewer CIP for FY 2014-15 through FY 2018-19 estimates the use of an additional $3.250M in reserves over this period.

  Obviously, the City will need to have a few “dry years” that generate funds for these projects to achieve this plan. The plan also calls for debt issuances of $7M. The potential annexation of properties in the east and the growth of other areas in the vicinity may require $10M - $13M in infrastructure improvements if the City were to assume these costs as part of an economic development agreement. Under current policy, the developer is responsible for the infrastructure. These costs are not currently programmed in the reserve or bond funded CIP. When evaluating alternative rate structures such as “increasing block” caution should be used to avoid disruptions to revenue being used to fund the CIP. This fund balance will be monitored closely to make sure the reserves are adequate to meet the needs of the Utility.

- **2014-15 Revenue Bond Funding**

  $3,000,000 in revenue bonds is planned to fund the construction of the IH35 Elevated Storage Tank at College/IH35.

DEBT SERVICE FUND

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments.

So far in FY 2013-14, overall tax revenue has come in close to the original budget amounts. However, Other Miscellaneous Revenue is reflecting a $3,299,425 increase. At mid-year, a supplemental appropriation was made to respond to reporting reclassifications resulting from the 2013 External Audit related to servicing debt issued by the City of Lewisville. Both 4B and TIRZ debts were issued as City of Lewisville debt and therefore, need to flow through the Debt Service Fund, rather than being serviced entirely in the 4B and TIRZ funds, as had been the case. Therefore, the Debt Service Fund now receives revenues from the 4B and TIRZ funds to pay for the debt service requirements being recorded in the Debt Service Fund related to their respective issuances. Although the debt service requirements are now seen in this fund, the revenues are also in this fund; therefore, there is no negative impact to the Debt Service Fund. The transfer in amount is related to refunding revenue bonds in the Utility Fund and in the 4B Fund. There is a corresponding expenditure in same the amount.

FY 2014-15

Debt Service was budgeted at a net $7,959,623 for FY 2013-14 which included $835,720 transfer from the Utility Fund for the 2010 Refunding Revenue Bond conversion and $514,150 from the 4B Sales Tax Fund for the 2012 Refunding CO Bond conversion. In both of these cases, it was advantageous to the City to refund higher interest-rated issues and convert them to general obligation bonds in those respective years.

For FY 2014-15 debt service is budgeted at a net $8,581,407 which includes $3,309,651 transfer from 4B Sales Tax Fund and the Old Town TIF Fund for their portions of certificate of obligations debt service to be paid (reasons for change noted above).

Also included in the Debt Service budget for FY 2014-15 is $7.5M in tax anticipation notes (TANs) for the new digital public safety radio communication system. The last time we issued tax notes was in 2001 to cover part of the costs of the new City Hall. Funding of the replacement radio system will allow for planning/design of the system to begin in FY 2014-15 for a new system that needs to be operational by FY 2017-18.

Debt Service for 2014-15 amounts to $8,075,000 in principal and $3,816,057 in Interest and Agent Fees. Of these amounts, there is $3,299,425 related to the refunded Revenue and 4B bonds discussed previously. This is offset by revenue from these funds (Transfers In for 2014-15).

Council should bear in mind that the bond program was authorized by voters, and projected to result in a tax rate of more than 13.4 cents. We are now almost 1.7 cents below that and rated AAA. The 2003 G O Bond program included $68.725M with all authorization sold. Further decreases in the debt service rate would limit future GO Bond programs.

4B SALES TAX FUND

The 4B Sales Tax election was passed by the voters in 2002 allowing for the collection of a quarter cent sales tax. Once approved by the voters, the Development Corporation Act requires that a public hearing be conducted on every proposed project. This hearing must be held before the Corporation expends any sales tax funds on the projects. Public hearings have been held regarding athletic fields, Dog Park, Skate Park, hike and bike trails, library facility, playground equipment, aquatic facilities, and park infrastructure. The public hearings included the operation and maintenance of the projects. Because all items included in the budget fall within the category of a project already considered in a public hearing, no public hearing is required.

FY 2013-14 Re-estimates

Total FY 2013-14 4B revenues were budgeted at $5.71M and are now estimated to end the year at $5.98M, a 4.8% increase. Sales tax revenues are projected to be up by 4.2% $291,944 by year end.

Additional revenue sources include "Recreation" and "Transfers In/Miscellaneous". The "Recreation" category includes aquatic facility rental/entrance fees and field rental fees at Toyota of Lewisville Railroad Park. The "Miscellaneous" category is interest earnings. Both sources are projected at a slight decrease for 2013-14 in comparison to the budget based on the limited revenue received so far this fiscal year. Because the majority of this revenue is seasonal and is received in the summer months, the revenue picture could change prior to year end. The projected year-end revenues for the Recreation category are up 4.4% over actual collections in FY 2012-13.

FY 2013-14 expenditures are down ($70,597) due primarily to staff turnover

FY 2014-15

Total revenue is estimated at $5.989M, a 4.9% increase over the FY 2013-14 budget ($277,674). As in the General Fund, sales tax revenue is budgeted at the FY 13-14 estimated amount, a 5.4% increase over the FY 2013-14 budget. Transfers In/Miscellaneous includes the second year of a transfer from the General Fund in the amount of $28,953 to cover part of the cost of a two person crew assigned to work on the new Park Plaza as well as City Hall and the MCL Grand (the grounds at City Hall and the MCL Grand are currently handled under a third party contract—once the crew is hired this contract will be reduced by this same dollar amount). The remaining revenues come from interest earnings.

Operating expenditures for FY 2014-15 include administrative charges in the amount of $60,000 (general administrative services charged back to the General Fund) as well as Parks and Leisure Services (PALS) expenditures which include library, aquatic facilities, and park maintenance activities. FY 2013-14 PALS expenditures were budgeted at $2.502M. The FY 2014-15 expenditures are budgeted at $2.44M, a decrease of $60,966. This decrease is due to removing one time expenditures funded this fiscal year (related to the two person crew to maintain the Park Plaza, MCL Grand, and City Hall) as well as one-time costs related to the aquatic facilities and library. Changes in the operating budget for the PALS department for FY 2014-15 include increases to health insurance ($6,650), compensation plan adjustments ($11,722) and one-time costs for replacing gutter grates at Sun Valley ($17,000), replacing Lily Pad Landing Pads ($31,000), purchasing an additional Max Sweep for Sun Valley pool ($5,873), ADA technology for the Library to assist the disabled with PC use ($4,500), GPS tracking of City vehicles (one time cost

of $600, on-going $360), and security camera at the Library cash handling area ($50 on-going and $1,327 one-time). The aquatic centers were opened in 2005 making them close to ten years of age resulting in needed repairs and replacements. In addition to this list, $10,000 is being added to on-going funding in the library for new subscriptions/periodicals. Requests for future on-going increases will be analyzed during an intensive study of library operations that will take place this fiscal year.

Debt payments total $2,740,614 which includes payments on the 2004 $21.2M certificates of obligation sale and the 2007 $18.8M certificates of obligation sale.

Transfers to CIP out of reserves for a revised FY 2013-14 total $349,860 which includes $20,600 for the annual transfer for the eventual repainting of the aquatic facilities and $325,000 for completion of turf renovation at Lake Park (4 fields were completed several years ago leaving 4 needing renovation) as well as ADA accessibility to all soccer fields, and purchase order carry over from the previous fiscal year in the amount of $4,260.

As was the case the last several years, transfers out of reserves to fund infrastructure improvements, such as playgrounds, hike and bike trails, etc. have not been included. The Park Board has prioritized items listed in the Park Master Plan and Trail Master Plan. These items will be considered with the appointment of the Blue Ribbon Capital Project Committee. Capital project prioritization will be in line with the Vision 2025 Plan adopted in July, 2014. This budget was considered and approved by the 4B Corporation on July 7, 2014.

CRIME CONTROL AND PREVENTION DISTRICT

A creation election for the Crime Control and Prevention District was approved by voters November 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for law enforcement programs as defined by Local Government Code, Chapter 363. The Texas Comptroller's Office began collection of the sales tax in January 2012. The district will exist through May 2017 unless a referendum election is passed which can continue the district for up to 20 years. The referendum election can be held no earlier than May 2016.

FY 2013-14 Re-estimates

Total FY 2013-14 revenues were budgeted at $2.63M and are estimated to end the year at $2.65M, an increase of $13,971. Revenue is made up of both sales tax collections and interest earnings. Expenditures were budgeted at $2.52M and projected to end the fiscal year at $2.50M, a savings of $26,304. The savings resulted from turnover in personnel.

FY 2014-15

The budget projects sales tax collection to be $2.647M. Interest earnings of $2,029 are also projected resulting in total estimated revenues of $2.649M, a .5% increase over the FY 2013-14 budget.

While the Temporary Board of Directors was required under the statute to adopt a two year budget plan, a five year budget plan was actually developed. The five year plan focused on adding both positions and equipment during the first three years of operation. Currently there are a total of 32

positions budgeted in the fund including 13 police officers, a sergeant, six dispatchers, five detention officers and a supervisor, an ITS System Support Specialist and three Code Enforcement Officers.

The five year plan was revised and projected through FY 2018-19. The plan includes only increases related to the existing budgeted personnel allowing the fund balance to accumulate to fund the replacement of the Computer Aided Dispatch and Records Management System in the future.

The following items are included in the budget: Purchase of a new Skywatch Tower with enhanced surveillance capabilities ($125,525), funding to add surveillance capabilities to the existing Skywatch Tower ($40,000), GPS tracking for the three vehicles assigned to Code Enforcement ($960), network upgrades ($15,500) and technology infrastructure on-going costs ($20,103). Expanded costs related to the health plan ($11,200) and the compensation plan ($66,196) are also included in the budget.

State law allows the district to "contract" with the municipality to furnish administrative support. A transfer of $30,000 to the General Fund is included to cover the indirect costs related to operation of the district as well as the cost of the third party audit required by state law.

Total expenditures are $2.5M with a fund balance projected to be $1.2M by fiscal year end. An undesignated reserve of $699,258 remains after the calculation of a reserve requirement of 20% of total expenditures to take into account the volatility of sales tax revenues.

This budget was considered and approved by the 4B Corporation on July 7, 2014.

FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT

A creation election for the Fire Control, Prevention, and Emergency Medical Services District was approved by voters November 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for fire control, prevention and emergency medical services programs as defined by Local Government Code, Chapter 344. The Texas Comptroller's Office began collection of the sales tax in January 2012. The district will exist through May 2017 unless a referendum election is passed which then can continue the district for up to 20 years. The referendum election can be held no earlier than May 2016.

FY 2013-14 Re-Estimate

Total revenues were budgeted at $2.64M and estimated to end the year at $2.65M, an increase of $3,445. Revenue is made up of both sales tax collections and interest earnings. Expenditures were budgeted at $2.549M and projected to end the fiscal year at $2.537M, a savings of $11,104. The savings resulted from the IT System Support Specialist beginning employment after the start of the fiscal year.

FY 2014-15

The budget projects sales tax collection to be $2.647M. Interest earnings of $4,011 are also projected resulting in total estimated revenues of $2.65M, a .13% increase over the FY 2013-14 budget.

The first three years of the original five-year plan included the addition of a medic to Fire Station #6 and nine firefighter paramedics, the public safety infrastructure redundancy project (costs split 50% with Crime Control District), a ITS System Support Specialist dedicated to support the technology workload, mobile camera units to broadcast video to EOC and Incident Command, and funding for one year of salary for a part-time administrative support position for emergency management.

In FY 2013-14, $1.32M was appropriated to expand Fire Station #6 to allow space for the addition of a second ladder truck, additional personnel and a fuel island. Due to the location of the utilities, the need to run a gas line, and the desire to increase the capacity of the fuel island, additional funding is necessary to complete the project. This 2014-15 budget includes expenditures of $1.72M to be combined with the $1.3M allocated in FY 2013-14. Also included in the FY 2014-15 budget is the cost of the relocation of Fire Station #3 ($253,822) and the purchase of one Lucas CPR devise for the medic at Fire Station #6. Expanded costs related to the health plan ($3,500) and the compensation plan ($41,522) are also included in the budget.

State law allows the district to "contract" with the municipality to furnish administrative support. A transfer of $30,000 to the General Fund is included to cover the indirect costs related to operation of the district as well as the cost of the third party audit required by state law.

Looking forward, staff revised the five year plan extending to FY 2018-19. The five year plan reflects minimal new expenditures until FY 2016-17 to allow the balance to have sufficient funding for the construction and furnishing of Fire Station #8 and the addition of a Truck.

Total expenditures are $3.05M with a fund balance projected to be $2.39M. An undesignated reserve of $2.18M is calculated based on a reserve requirement of 20% of total expenditures to take into account the volatility of sales tax revenues.

This budget was considered and approved by the 4B Corporation on July 7, 2014.

HOTEL/MOTEL FUND

The hotel-motel tax is levied upon the cost of use of a hotel room and is equal to seven percent of the price of the room. State law specifies that hotel occupancy taxes must be used on programs that enhance and promote tourism. State law allows up to 15% of revenues to be spent on the arts and up to 50% on historic preservation.

FY 2013-2014 Re-Estimate

The FY 2013-14 estimated hotel occupancy tax revenues are $2.13M, $73,348 more than budget. This continues a three-year trend of increases in HOT Tax receipts attributed to a combination of higher occupancy rates at local hotels and higher average daily room rate (ADR), despite an overall decrease in available rooms when three properties along Interstate 35E were acquired by the state

and closed. The Interest and Miscellaneous category is made up of three components for the FY 2013-14 year: interest earnings ($7,571), a hotel tax refund paid to the Hilton Garden (-$300,000). The rebate is shown as a negative revenue and covers the cost of management fees as required in the Convention Center contract. This refund requirement continues with a cap of $300,000 through August 2016 and then drops each year for the remaining five years, ending in July 2022 with a cap of $50,000.

FY 2013-14 estimated expenditures are $1.44M compared to a $1.42M budget, reflecting a $25,849 increase that includes a $20,000 appropriation by Council for Best Little Brewfest support and a $5,849 carry-over from a FY 2012-13 purchase order.

FY 2014-15

The FY 2014-15 hotel occupancy tax revenue is projected to increase by $89,157 over the FY 2013-14 budget. Average daily rate (ADR) at local hotel properties has increased slightly during the past year as the overall tourism market recovers, and occupancy at local hotels remains above 70 percent and is approaching 2007 pre-recession levels. As experienced in past years, this revenue stream can be quite volatile based on overall economic conditions as they impact both business and leisure travel spending. The Interest and Miscellaneous category includes interest earnings and the refund of the hotel tax to the Hilton Garden making the number -$292,429. While total revenue declined significantly over the FY 2012-13 budget, the projected total revenue is up 5.4% over the 2011-12 actual, the last year that did not include the one-time payment from the Hilton Garden.

The FY 2014-15 total expenditures are budgeted at $1.7M compared to the FY 2013-14 budget of $1.4M, an increase of 285,148 that includes several new line items: one-time purchase of FF&E for the Old Town Park Plaza at $98,135 (the ADA mats are currently funded as part of the Park Plaza capital project, however, funding is tight in the project budget and the mats may not be able to be purchased out of the project. If they are able to be purchased out of the project, this funding will not be used); new and replacement banquet equipment for MCL Grand at $17,728; redesign of MCL Grand website at $15,780; Brewfest cash support at $20,000; on-site surveys during Brewfest and Chalk This Way at $8,000; a marketing sign package inside Vista Ridge Mall at $42,486; and Cattle Drive Parade enhancements at $10,000. In addition, $64,615 has been transferred from the General Fund to pay for electricity use at MCL Grand.

The Community Relations/Tourism activity ($1.2M) includes funding for staffing, special events and marketing.

Spending for general tourism support is set at $659,975, or $8,123 less than in the FY 2013-14 budget. The difference comes largely from personnel changes during the year – both special events staff members were hired during FY 2013-14.

Special events included in this fund are Western Days celebration ($350,822), Sounds of Lewisville Summer Music Series ($44,000), Old Town Holiday Stroll ($31,000), KTA Jam Session ($21,300), Best Little Brewfest ($20,000), Chalk This Way ($4,000) and the Saddle Club Labor Day Rodeo ($7,000). The total Hotel/Motel Fund budget for special events is $482,122 approximately 27.4% of Hotel/Motel Fund expenditures.

The final components of the Community Relations/Tourism activity are positions dedicated to special events and conference sales: 30% of the Director of Community Relations and Tourism, two Tourism Sales Coordinators, a Tourism Specialist, 70% of the Publication Specialist, an Administrative Secretary, and 50% of the Event Planning Technician at the MCL Grand. The two tourism sales positions focus on different markets with one position focused on the sports and leisure markets and the other position focused entirely on the convention/group sales market. This position works closely with the Hilton Garden Inn team to bring in groups that impact multiple hotel properties.

Funding for operations of the MCL Grand is budgeted at $306,583 an increase of $190,789. The budget includes MCL banners in Old Town for enhanced marketing ($6,090) as well as a new event lighting and sound system for the Recital Hall ($23,650). The enhanced lighting and sound system will likely increase room rentals and result in additional income.

State law sets a cap at 15% of hotel-motel revenue that can be spent on arts activities (cap is $321,814 based on projected 2014-15 revenue). Arts Promotion includes the Arts Support Grant budgeted in the amount of $168,400, unchanged from FY 2013-14. Grants are distributed to various qualifying arts groups through recommendations from the Board. This year's approved allocation includes eight arts organizations, two of which are first-time recipients of an Arts Support Grant. Money also is budgeted for electricity in the arts center ($114,615), half of the compensation package for the Event Planning Technician, and out-of-market advertising for MCL Grand events ($13,107). Council set aside $22,366. In total, $299,448 is spent on the arts ($22,366 under the cap) the budget has current revenue to expenditure balance of $152,396. The ending fund balance is projected to be $4.22M by fiscal year end.

COMMUNITY ACTIVITIES FUND

This fund was created in FY 2011-12 to track special event sponsorships, certain naming rights agreements, the community contribution required in some economic development agreements, the community event contribution required under the BFI agreement ($45,000), MCL Grand revenue that exceeds the $50,000 targeted for the General Fund, and special event revenue.

FY 2013-14 Re-Estimate

Revenues for FY 2013-14 are expected to be $506,373. Major revenue streams into this fund are MCL Grand rentals ($113,800), special events sponsors ($154,975), special events revenue ($112,068), MCL Grand sponsors ($80,000), and ED agreements ($35,000). Projected revenues reflect an increase of $111,272 over budget. Most of that increase is in special event sponsors, which was budgeted for $69,975. The increase here is due to a $50,000 payment negotiated into the new Waste Management contract and $35,000 in new Western Day sponsors secured by the Special Events Coordinator. Special events revenue is $32,272 over budget.

Expenditures for FY 2013-14 are expected to end the year at $439,584, an $85,000 increase over budget. This increase was approved as a supplemental appropriation by Council at mid-year, and is matched by the $85,000 increase in special event sponsor revenue.

FY 2014-15

Revenues for FY 2014-15 are budgeted at $525,221, an increase of $18,848 (3.7 percent). This increase is due primarily to a projected $17,000 increase in special events sponsors. Areas of increase include $16,500 in special event sponsors, $26,246 in MCL Grand revenue, and $5,000 in ED agreement. Decreases are projected for MCL Grand sponsors (down $5,000 per contract with Medical Center of Lewisville) and special event revenue ($23,868). Event revenue is highly dependent on weather, so staff is particularly conservative in projecting this line item.

FY 2014-15 expenditures for Special Events total $268,271 (Western Days entertainment at $220,771, Promoter Line at $47,500). This total reflects an increase of $87,500 from FY 2013-14 budget, most of which reflects the $85,000 supplemental appropriation approved mid-year of FY 13-14.

MCL Grand expenditures are budgeted at $195,913. This includes part-time theater attendants at $34,652, Texas Tunes concert series at $40,900, advertising at $90,758, and two new programs for the FY 2014-15 budget – $26,100 for a live comedy series at MCL Grand, and $9,000 for a holiday movie series at Old Town Park Plaza.

A fund balance of $364,002 is projected, an increase of $51,037. This fund will be carefully monitored due to the volatility of sponsorships and economic development agreements.

PEG PROGRAMMING FUND

This was a new fund for FY 2012-13 which collects a state mandated 1% fee from cable providers to support Public, Educational and Governmental channels. Under FCC rules, expenditures from PEG revenues are limited to capital costs associated with PEG production. Operations cost such as salaries cannot be included in this fund.

FY 2013-14 Re-Estimate

Revenues for FY 2013-14 are expected to be $271,481, up from budget projections of $255,843.

Revised expenditure are $263,026, which is an increase from the original budgeted amount of $238,100. Council approved a $24,926 supplemental appropriation at mid-year to pay for installation of two permanently mounted video cameras in the Performance Hall at MCL Grand. Final elements of the PEG year-two project schedule will be completed in August and will include permanent and portable cameras at MCL Grand, a portable audio and video switcher at MCL Grand, a portable audio and video switcher for remote productions, and new portable cameras for City Cable LVTV production use.

The increase revenue and increased expenditures will result in a projected fund balance of $237,652 at the end of FY 2013-14, up from $229,197 at the start of the fiscal year. Part of the five-year PEG capital plan is to build up a reserve that can be used in the final year of the plan to purchase a mobile production unit (vehicle).

FY 2014-15

Projected revenue for FY 2014-15 is $270,821 in franchise payments and $658 in interest earnings for total revenue of $271,479. This is virtually identical to projected year-end revenue for FY

2013-14. Requested expenditures for FY 2014-15 total $220,000, which is $43,026 less than in FY 2013-14.

Expenditures planned for FY 2014-15 follow the five-year PEG capital plan and focus on two projects: replacing both video editing stations, and replacing the broadcast server that has been in use since 2007 and is near the end of it useful life. Budget request includes $20,000 for retention of an A/V engineering consultant to assist in purchase and installation of new equipment, $80,000 for the editing stations and related equipment, and $120,000 for the broadcast server and related equipment. These projects will be integrated into the new control room system purchased and installed during year one of the PEG capital plan (FY 2012-13) and the additions made during year two (FY 2013-14).

The projected fund balance is $289,131.

HEALTH FUND

The Health Fund was first established as a separate fund in FY 2001-02 when the health plan was designated a risk pool (prior to that it was part of the Insurance Risk fund). The fund is maintained as a trust not allowing any payments or transfers out of the fund except for health plan expenditures. This fund is budgeted very conservatively due to its trust status, which periodically results in transfers from the Insurance Risk Fund.

Staff operates a partially self-insured health plan with the City paying the first $135,000 of each individual claim. In addition, aggregate insurance is purchased which provides overall plan protection when claims exceed a specified dollar amount in total. Currently, Cigna provides claim administration services as well as both the individual and aggregate stop loss contracts; however, the City is currently evaluating proposals through an RFP for stop loss. Staff will be reviewing proposals and evaluating the cost benefits of maintaining a $135,000 individual stop loss.

The City's experience with the partially self-funded health plan reflects the on-going national debate on how to control and fund health care costs. Over the last four fiscal years, FY 2009-2010 through FY 2012-13, the cost of claims (including prescription drugs) increased from $5.8M to $6.0M representing an average 3.8% increase annually. In FY 2012-13, claims actually decreased by 11%; however, the number of shock claim costs (claims valued over $50,000) continues to increase (14 to date this year). Stop loss continues to be a significant driver of cost to the plan. In FY 2012-13, the stop loss carrier paid $585,139 in stop loss reimbursements and an additional $521,681 has been reimbursed through June for the current plan year. Based on this continuing trend, the cost of reinsurance continues to increase and is projected to exceed $1M for FY 2014-15.

Revenues for the Health Fund come from four sources (reflected as "charges for services"): internal payments from departments, employee premiums, retiree premiums and COBRA premiums. The internal payments from departments is based on a per employee rate calculated to cover the employer share of the projected claims and administrative costs. This rate has increased annually for the previous four fiscal years. Even though the City's medical claims experience decreased by 11% from FY 2011-12 to FY 2012-13, anticipated changes related to Health Care Reform and the projected increase in the cost of reinsurance has resulted in a 3.6% increase to the

City's internal premium per employee. The City's annual contribution is increasing from $9,747 per employee to $10,097 in FY 2014-15. The increasing internal payment rate has had major impacts on the General Fund as well as all other funds that include full-time employees.

Employees have also shared in the burden of covering the costs of increasing health care expenditures. Between FY 2009-10 and FY 2013-14, employee premiums increased an average of 123% depending on the plan and level of coverage (spouse, children, or spouse and children). This year employee rates will be increased by 5%. Employees will also still incur additional surcharges for smoking and for employee and covered spouses not participating in the wellness screenings. The City has also made various plan design changes in an effort to offset the City's increasing cost related to health care and in order to comply with Health Care Reform.

A comprehensive wellness program has been a priority over the last several years. The Wellness Works Health Center opened in January of this year and has become the anchor to the City's wellness program. In addition to providing wellness care, the Center also provides acute care for all covered participants. Utilization of the Center to date has been high; however, it is difficult at this point to determine the actual savings to the plan based on only five months experience. However, prevention is the most effective way to control future costs; therefore, the City will continue to promote wellness through the use of the clinic, plan design and wellness incentives.

Another impact on the Health Fund is compliance with GASB 45. GASB 45 specifies how "other post-employment benefits" (OPEB) costs, liabilities and funding progress are measured and displayed in government financial reports. Historically, retirees' health care costs were on a "pay-as-you-go" basis, paying the current cost of retiree health care in a given fiscal year. GASB 45 requires health benefits to be recognized as they are earned over the retiree's active working lifetime. Annually, an actuarial calculation is completed that determines the annual required contribution (ARC) and the net OPEB obligation. The ARC is a transfer from the Health Fund to the OPEB Fund (expenditure of $224,000). Recognized as revenue to the Health Fund ($339,800) is an actuarially derived number that reflects the actual costs of the retiree claims.

In summary the total Health Fund revenues projected in FY 2014-15 are $9.633M, a 3.3% increase over FY 2013-14 budgeted amount. Expenditures are estimated at 9.53M, representing an increase of 2.5% over last fiscal year. The FY 2014-15 budget fund balance is 1.44M.

OPEB LIABILITY TRUST FUND

The Retiree Health Trust Fund is a fund created in FY 2007-08 to account for OPEB (other post-employment benefits) liability. In general, this fund is also a trust that exists to build up assets related to the liability realized with the requirements of the GASB 45 standard. The higher the balance in this fund the lower the unfunded liability.

The main advantage in creating a separate trust is that all fund assets can be invested to reflect a diversified mix of stocks and bonds held by the trust for long term growth and sustainability. A separate investment policy (this fund is exempt from the Texas Public Funds Investment Act) controls investment decisions and the firm of PFM Asset Management LLC manages these long term investments. The trust accounts for unrealized and realized gains and losses revenue which is a classification of revenue pertaining to investments held by the OPEB trust. The income from

those assets that were sold during the year is recorded as a realized gain or loss. At year end, the assets still being held by the trust must be valued on that date and the resulting increase or decrease in value is recorded as an unrealized gain or loss. Unrealized gains or losses may fluctuate greatly depending on market conditions present at year end.

Before the end of FY 2007-08, transfers in the amount of $1M were made from both the Health Trust and Risk Funds to establish OPEB basic plan assets. Operating revenue into this fund is an annual transfer of the Annual Required Contribution ($224,000) from the Health Trust as well as interest earned by the trust ($66,780). Expenditures are $339,800 which represents the city's estimated pay-as-you-go retiree claims expense net of retiree premium contributions, fees and trust administration costs as projected by the actuary. The $339,800 will be expended on a semi-annual basis as a reimbursement to the Health Trust.

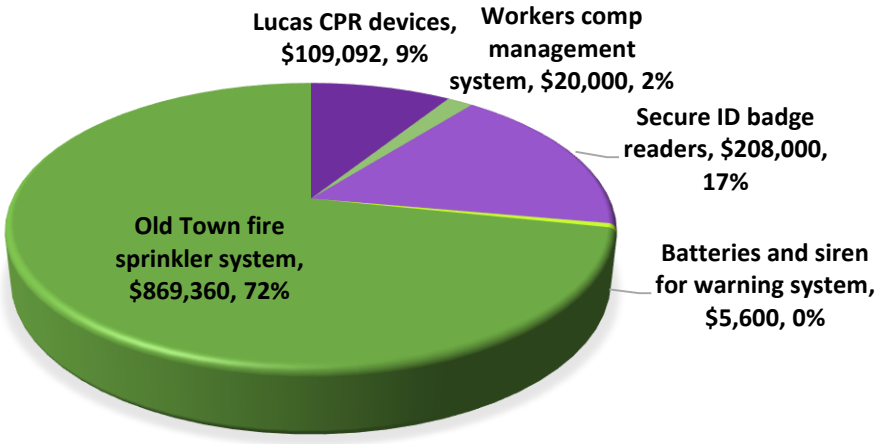
INSURANCE RISK FUND

This fund is an internal fund that receives revenue from internal premium charges to the departments. These charges are either on a per employee basis (workers compensation and general liability) or per vehicle (auto liability insurance). Insurance coverage is purchased from the Texas Municipal League for all lines of coverage (auto liability, general liability, law enforcement, errors and omissions and property) except for Worker's Compensation. Workers' Compensation has a self-insured retention of $500,000 and an aggregate limit of $3.0M. A low deductible program for workers' compensation would be very costly so the city opts to take more exposure on this line of coverage. Departments are charged for life insurance, AD&D and long term disability (all fully-insured lines) based on rates charged by the insurance companies.

Internal rates are developed in house to cover projected costs for each line of coverage. Expenses in this fund include premium payments to insurers, claims costs (TML deductibles range from $500 for auto physical damage to $50,000 for law enforcement), third party administration fees, and consultant costs. Expenses also include premiums for the life insurance, and long-term disability/AD&D programs.

Expenditures for FY 2014-15 are budgeted at $1.53M for various lines of coverage in comparison to $1.5M budgeted in FY 2013-14 (2.7% increase). Premiums for all lines of coverages have remained relatively stable over the last five years. In addition, experience in property and liability claims has remained stable; however, workers' compensation expenses spiked in the last two fiscal years due to several large claims.

INSURANCE RISK FUND ONE TIME EXPENDITURES



McGriff, Seibels and Williams of Texas, Inc., the City's risk consultant, have advised the City of the need to maintain a healthy fund balance in this fund. While State law gives the City significant immunities or limits to liability exposure through the Texas Tort Claims Act, the law does not limit liability exposure on workers' compensation, law enforcement (civil rights violations such as wrongful arrest, unlawful search and seizure and excessive force) claims or public officials claims (civil rights issues such as the taking of property in a zoning case). In a single year, if there were several serious occurrences, the City could be out as much as $3.0 million in workers' compensation alone. Finally, any property destroyed that is not specifically listed on the property schedule is not covered. The FY 2014-15 budget fund balance is $4.09M.

FIRE AND POLICE DEPARTMENT TRAINING FUND

This was a fund established in FY 2002-03 to allocate revenue from Fire Training Tower rentals to on-going training and for maintenance of the facility. The tower experiences considerable wear and tear and this self-sufficient fund enables the Fire Department to charge appropriate fees for training and use those fees to repair damage. Anticipated expenditures for FY 2014-15 amount to $92,924 and will be used to purchase training materials and cover overtime expenses related to training, as well as expenses related to the Keep Tradition Alive (KTA) Symposium. Donations for the KTA event are also shown in this fund.

In FY 2006-07, revenue and expense related to the Firearms Simulator rental also began being tracked in this fund. For FY 2014-15 the police department budgeted $4,100 in expenditures related to the Firearms Simulator rental. In addition, a one-time expenditure of $25,000 for professional development for supervisory personnel in the Police Department is included. Specifically, the funding provided training for 57 employees including FBI – Law Enforcement Executive Development for two Assistant Chiefs and Command Staff Leadership through Sam Houston State's Law Enforcement Management Institute of Texas for two captains. To meet the Texas Police Chiefs Association Recognition Program's Best Practices, each newly promoted person will attend training for their position - new lieutenants will attend the Institute of Law

Enforcement Administration's School of Executive Leadership and sergeants will attend the School of Supervision, which meets the state mandated training for police sergeants. All sergeants will attend the Ethics 'Train the Trainer' course.

Historically, donations and special event funding given to the Fire and Police departments were tracked in separate funds. In FY 2011-12, in order to reduce the number of city-wide funds, all donation revenues and related expenditures were move here and are now tracked in this fund.

LAW ENFORCEMENT EDUCATION FUND

This fund utilizes grant revenue from the Comptroller's Office provided exclusively for the training of police officers including materials, classes, registration costs, etc. For FY 2014-15, $9,000 in training is budgeted.

GRANT FUND

This consists of the CDBG program, Selective Traffic Enforcement Program, Wildfire Assistance and from time to time other grants from State or Federal sources. Matches for these grants are budgeted as "transfers" in the General Fund.

The fund has two budgeted staff members within the CDBG (2) activity.

This fund ebbs and flows dramatically each year because cash inflows and outflows can vary widely over time (i.e. it may be several years before CDBG projects are spent or a grant may be discontinued). Thus, the budget reflects an estimate or snapshot of these cash flows during the year; actuals may vary considerably according to circumstances and amendments made during the year.

The City will receive a CDBG entitlement in the amount of $587,116 (a decrease of $4,021 from the $591,137 received in FY 2013-14) from the U.S. Department of Housing and Urban Development to fund eligible grant projects for FY 2014-15.

CDBG Budget	**FY 14-15**
Bricks and mortar projects	$381,693
Social service agencies	$88,000
Administration	$117,423
	$587,116

In addition to this, $28,803 is budgeted for FY2014-15 to pay for costs that the CDBG grant will not absorb or are not eligible for reimbursement through CDBG such as the external audit. These costs are funded through a transfer from the General Fund.

During FY 2010-11, a management decision was made to budget wildfire assistance provided to other governmental agencies. When the Fire department sends staffing and equipment to assist in fighting fires, the expense is initially charged against the General Fund. However, when reimbursement is received for the expense, the expense is then moved to the Grant Fund and the reimbursement is also recorded in the Grant Fund. Therefore, it is prudent to budget a likely

amount annually so that the Grant fund is never in an over-budget position. For FY 2014-15, $200,000 has been budgeted as revenue and expense for this purpose.

WATERS RIDGE PID NO. 1 FUND

This fund provides maintenance, inspection, and engineering services for the Waters Ridge Public Improvement District, which is limited to maintaining the levee system off of Railroad Street. It is funded entirely by special assessments on property within the PID. Expenditures for FY 2014-15 amount to $15,000 for mowing/maintenance.

MUNICIPAL COURT SECURITY, TECHNOLOGY, AND JUVENILE CASE MANAGER FUNDS

These funds have revenues from specific fees attached to fines (as allowed by the State) and must be used for the defined purposes. As discussed in relation to General Fund revenues, overall court fines impact these three funds also. The Security Fund pays for bailiff services, security contract services, training costs, and other costs (security, locks, detectors, etc.) as necessary. Total FY 2014-15 revenues are projected to remain stable at $63K. Expenditures for the fund amount to $59,613.

The Technology Fund is limited to the technology needs of the court. For FY 2014-15, $82,320 in operating costs is budgeted. Major expenditures include a $40,000 transfer to the General Fund to offset the cost of ITS staff time spent assisting with technology needs in the department; $22,000 in court software maintenance costs and $5,000 for programming services. FY 2014-15 revenue is budgeted at $84,916, slightly increased from the $83,511 budgeted in FY 2013-14.

The Juvenile Case Manager fund was a new fund in FY 2007-08. This fund is limited to expenses related to salary and benefits of a juvenile case manager. The intent is to supplement court programs that are handling an ever growing number of youth offenders. The Case Manager oversees court ordered sanctions such as compliance classes, community service, specialized state and county reporting requirements, recidivism plans, and open court appearances requiring parental attendance. Funding for this purpose is set at $4.00 per offense, as allowed by state law.

For FY 2014-15, $58,794 is budgeted to pay for a full time Juvenile Case Manager and $17,438 is budgeted as a transfer to the General Fund to offset juvenile case manager expenses tracked in that fund.

POLICE ASSET FORFEITURE FUNDS

These funds collect revenue from confiscated drug related offenses and can be used for any police purpose. Budgeted expenditures are for operational expenses and miscellaneous equipment purchases as needed. One fund accounts for state seizures and the other is federal forfeitures. For FY 2014-15, in the state fund $22,000 is allocated for special services, $10,000 will purchase various surveillance and tracking equipment and $5,000 is budgeted for auction expenses. In the federal fund $245,776 is allocated for needed equipment including the following:

Replacement of end of life equipment-3 vehicles	$41,547
Training room equipment upgrades	$41,545
Computers and phones	$26,400
Traffic enforcement/safety equipment	$14,019
Emergency equipment for CID vehicle	$21,033
CID training	$16,253
Canine replacement	$15,747
Gang car equipment	$12,755
Dispatch workstation monitors	$11,000
Batteries (Motorola radios)	$9,700
Rifles	$8,777
Community Services Bureau training	$3,000

RECREATION ACTIVITY FUND

This fund collects revenue from activity fees and pays program and instructor costs. In addition, donations made are also budgeted in this fund. Expenditures are designed to be no more than annual revenue coming in; using the theory that if classes do not "make" then there is no corresponding expense. For FY 2014-15, $464,738 is expected in revenue related to recreation center and MCL Grand Theater classes, league fees and miscellaneous recreation activities. This includes $150,000 in revenue is budgeted for Toyota of Lewisville Railroad Park naming rights sponsorship funding and $8038 is anticipated in revenue related to interest earnings. $1,200 is anticipated in Library Donations and $6,000 in Parks and Recreation Donations.

FY 2014-15 operating expenditures are budgeted at $461,900 for league play, various recreation center and senior center class fees, swim team fees, activities, improvements at Toyota of Lewisville Railroad Park related to the naming rights sponsorship, and purchase of donated items.

MAINTENANCE AND REPLACEMENT FUND

This fund is used as an internal services fund to replace vehicles, major equipment, computers and servers. Revenues are derived from three sources: lease payments, sale of retired assets, and interest. Replacement schedules are based on the useful life of the equipment and "lease" payments flow annually as transfers from the departments to this fund. In FY 2002-03, lease payments were decreased to reflect a modification in the inflation factor being utilized and extended life expectancy plans for vehicles and equipment. This modification reduced annual transfers into the Vehicle and Equipment Replacement Fund by $759,000 annually. In FY 2009-10 radio replacement payments were eliminated and computer replacement payments were dramatically reduced to no longer fund replacement payments for personal computers. Staff plans an in-depth review of the replacement payments, auction proceeds, and interest earnings to determine whether or not this $759,000 reduction is still valid.

This fund is also used to account for Vehicle Maintenance activity. Fleet services expenditures are controlled exclusively by the garage operation and are not charged back "directly" to departments. Departments pay for the cost of repairs through transfer accounts in the general, utility, and grant funds. Auto parts are also ultimately paid for through this allocation. As costs rise in the Vehicle Maintenance Activity, you will see impacts to the other funds as well.

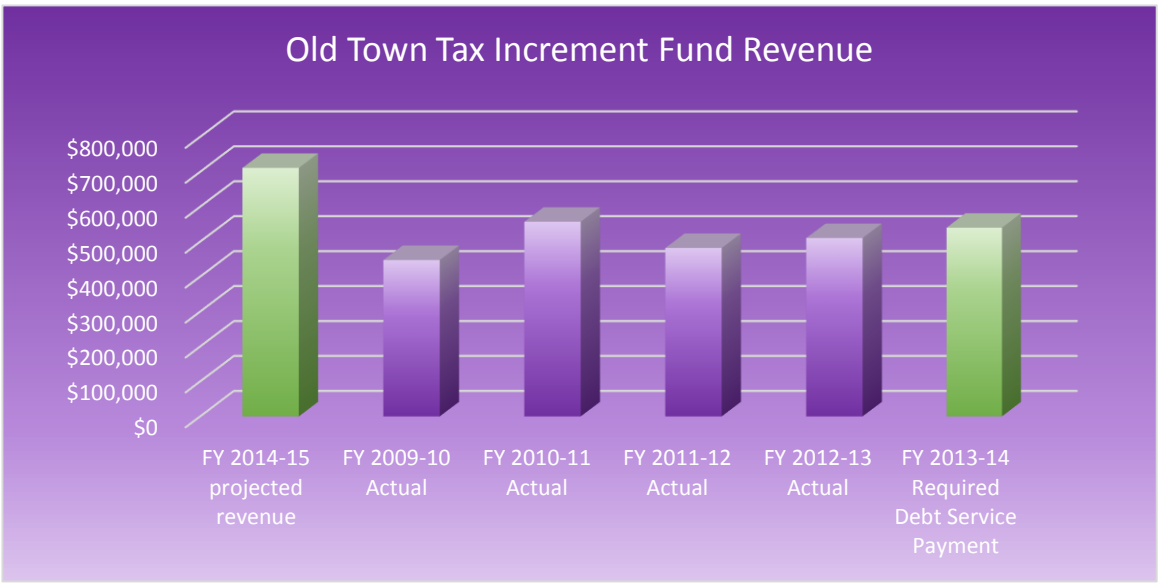
Each year the list of equipment to be replaced is reviewed to check condition and a budget for replacement expenses is set up. This budget can vary widely from year to year depending on schedules. A list of purchases proposed for this year is included behind the Maintenance and Replacement Fund Summary.

FY 2014-15 revenue compared to expenditures is ($3,078,766). Once again, this can vary dramatically from year to year and in this fund, a negative amount is somewhat routine. While expenditures exceeding revenues would normally be a concern, in this fund a long term view is more realistic due to the fact that large purchases, such as fire engines or heavy equipment in Public Services, may be purchased in a single year inflating the total expenditure line. These large purchases are planned and the fund over time will absorb this cost. Staff routinely analyzes this fund for all future purchases to assess the accuracy of the long term funding. This year is an especially large replacement year. Staff has been instructed to hold over all vehicles and equipment that are not an immediate concern. This will help to delay a portion of the total cost of the replacements to future years to help allocate them out more evenly. The fund summary included in the preliminary budget is a worst case scenario.

Included in the fund summary is a $1.5M repayment related to a loan made to the Hotel Motel fund for assistance with development of the Hilton Garden Inn Conference Center (shown in the Loan Repayment line item as part of the 2012-13 $2,069,995 actual amount). In 2005, $3.75M was paid to the conference center developer ($2.5M loaned from the Maintenance and Replacement Fund and $1.25M from Hotel/Motel Tax Fund.) Under the Hilton Garden contract, the City was to be reimbursed for the management fees in two installment payments: $1.75M by December 31, 2012 and $2.0M by December 31, 2016. The first reimbursement was paid by the Hilton Garden in December of 2012 and $1.5M used to pay the outstanding balance to the Maintenance and Replacement Fund (four payments of $250,000 had already been made in FY 2005-06, FY 2006-07, FY 2007-08 and FY 2008-09).

OLD TOWN TAX INCREMENT FUND

For FY 2014-15, revenue is projected at $711,037. This compares to $447,500 received in FY 2009-10, $557,018 in FY 2010-11, $481,843 in FY 2011-12, and $510,434 estimated for FY 2012-13. And $711,037 estimated for FY 2013-14. This amount is sufficient to cover the debt service payment of $539,942 for FY 2013-2014.



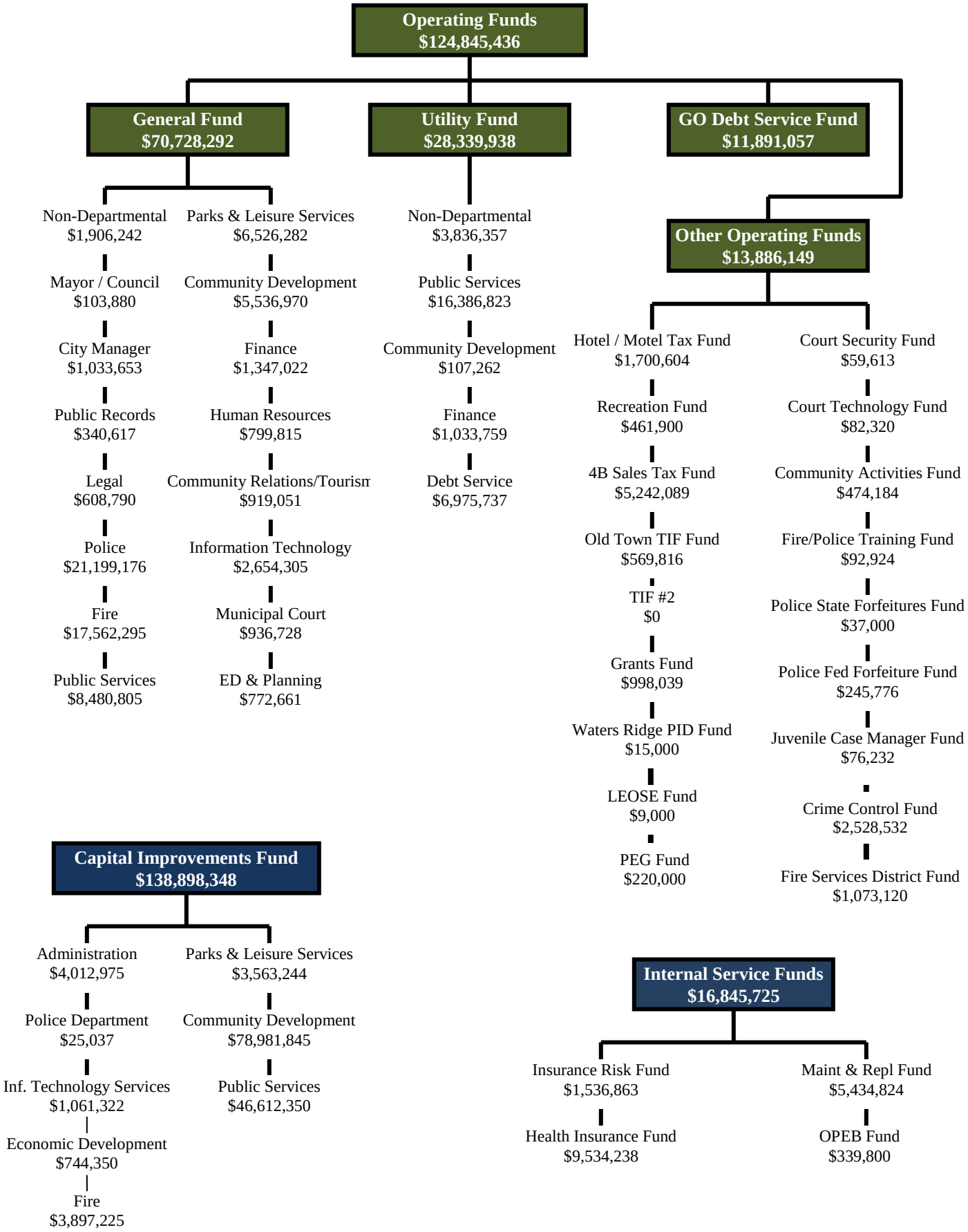
The required debt service for 2014-15, related to an issuance in 2007 for the Medical Center of Lewisville Grand Theater in the amount of $8,040,000, is $569,816. The revenue in this fund is solely being used to pay for debt service. Debt service for this issuance will continue increasing in the 5 - 6% range every year. This may create problems if the base doesn't keep up. Other options that may need to be considered in the future include refinancing, extending the life of the TIRZ, transfers from the Debt Service Fund (with associated tax rate impacts), and drawdowns from TIRZ or General Fund reserves.

TIRZ NO. 2

The TIRZ #2 was established in October 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base (the value of the properties in the zone as of October 2008) is $9,097,649. The City and Denton County participate in this TIRZ. The City and the County will put 80% of their collections on the increment into this fund. The TIRZ #2 expires December 31, 2038.

For FY 2014-15, $247,992 is anticipated in revenue compared to YTD collections of $105,084 in FY 2013-14, with no planned expenditures. The projected ending fund balance for FY 2014-15 is $448,322. However, Council should keep in mind that the General Fund pre-funded a project for the TIRZ No. 2 - the Riverside Road/Bridge in the amount of $2.4M. Once the balance in this fund is high enough, a reimbursement to the General Fund will be made.

Fund Organization



FUND DESCRIPTIONS

General Fund – The City's largest and primary operating fund. It is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund accounts for basic City services such as police, fire, street maintenance, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and other taxes.

Utility Fund – This fund accounts for the City's water and wastewater utility operations. It is a proprietary fund that operates like a business and is self-sufficient. This means that the cost of providing services to citizens is financed or recovered through user fees. Water and Sewer sales comprise 93% of the fund's total revenue.

Debt Service Fund – This fund's purpose is to provide for principal and interest payments for the City's General Obligation Bonds. Revenues and expenditures will vary each year in relation to the timing of issuances and the schedule of repayments.

Hotel/Motel Tax Fund – This fund accounts for the expenditure of revenues accumulated through a 7% charge on room occupancy at Lewisville hotels and motels. Funds are used to promote tourism through cultural arts, visitors' bureau activities and special events.

Recreation Fund – This fund accounts for revenues and expenditures associated with City sponsored recreation classes and MCL Grand art classes as well as softball, basketball and volleyball leagues.

PEG Programming Fund – Cable providers pay a franchise fee based on 5% of gross revenues. In addition, they pay a one percent fee to support Public, Educational, and Governmental cable channels. This fund tracks the 1% PEG revenue and related expenditures. Under FCC rules, expenditures from PEG revenues are limited to capital costs associated with PEG production.

Grant Fund – This fund accounts for revenues received through intergovernmental grants and expenditures related to those grant specific projects. The fund receives revenue through Federal, State and local sources and matching contributions from the City.

Crime Control/Prevention District – A creation election for the Crime Control and Prevention District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for law enforcement programs.

Fire Services District - A creation election for the Fire Control, Prevention, and Emergency Medical Services District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for fire prevention programs.

Waters Ridge PID Fund – The Lewisville Public Improvement District No. 1 (PID) is a designated geographic area comprised of approximately 300 acres of land in the Waters' Ridge Business Park. Resolution 2078-1-96 was passed by the City Council in 1996, authorizing the creation of the PID. This fund accounts for resources raised for infrastructure improvements funded through a special assessment of the ad valorem tax. The assessment is $50 per acre.

Court Security Fund – The fund has revenues from specific fees attached to fines and must be used for court security purposes.

Community Activities Fund – This fund accounts for donations and sponsorships related to economic development agreements and activities as well as various revenue, donations and sponsorships related to special events and MCL Grand Theater activities.

Fire and Police Training – This fund was established in FY 2002-03 to allocate revenue from training tower rentals to ongoing maintenance of the facility. In FY 2007-07, firearms simulator rentals and maintenance costs were added for the police department. The fund also accounts for various police and fire donations.

LEOSE- The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers.

TIRZ No. 2 – This Tax Increment Reinvestment Zone was established in October, 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base is $9,097,649. The City and Denton County participate in this TIRZ. TIRZ No. 2 will expire on December 31, 2038.

TIF Fund – Old Town – The Tax Increment Fund No. 1 is a special taxing district that was created in December of 2001 to capture the City and County portions of increased property tax revenue. The district does not levy a tax but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district generally follows the commercial properties along Main Street from I.H. 35 E east to the Railroad. The General Fund continues to retain tax revenue from the 2001 assessed TIF zone value of $69,240,597.

Juvenile Case Manager- This fund was established in FY 2007-08 with the adoption of the Juvenile Case Manager fee collected by the Municipal Court. This fee is used to fund all Juvenile Case Manager costs.

Court Technology Fund – This fund has revenues from specific fees attached to fines and must be used for court technology purposes only.

Maintenance and Replacement Fund – This fund is a proprietary fund that budgets citywide maintenance and replacement services. A proprietary fund operates like a business and is self-supporting. One of the principle responsibilities of this fund is to manage the purchase of City vehicles and equipment in a manner that does not create the burden of high expenditures in any single year. Departments provide annual lease payments to the fund based on the number and type of vehicle/equipment, the average life expectancy, and the projected replacement cost.

Self-Insurance Risk Fund- This fund is an internal fund which receives revenue from premium charges to the departments. Expenses include claim payments, administrative costs, and reinsurance premiums for Workers Compensation, Unemployment, and Liability/Property Casualty programs.

Asset Forfeitures – State – This fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

Health Insurance Trust Fund – This is an internal fund which receives revenue from premium charges to the departments and employee contributions for dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the Health and Dental programs.

OPEB Liability Fund – This fund accounts for Other Post Employment Benefit liability associated with retiree health claims.

Asset Forfeitures – Federal – This fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

4B Sales Tax Fund – This fund was established during FY 2002/03 to account for projects and maintenance items funded through the 4B sales tax for parks and library improvements.

COMBINED OPERATING BUDGET SUMMARY

	Actual 2012-13	Budget 2013-14	Revised 2013-14	Budget 2014-15	Variance Budget to Budget	Variance Revised to Budget
BEGINNING FUND BALANCES						
Operating Funds:						
General Fund *	$31,072,851	$28,853,077	$31,491,278	$28,203,334	-2.3%	-10.4%
Utility Fund *	18,159,640	18,342,727	20,028,389	13,591,615	-25.9%	-32.1%
Debt Service Fund *	1,456,703	1,582,615	1,622,886	2,037,615	28.7%	25.6%
4B Sales Tax Fund	7,187,153	7,776,605	8,178,343	8,577,593	10.3%	4.9%
Hotel / Motel Tax Fund	2,944,903	3,716,895	3,674,167	4,069,813	9.5%	10.8%
Recreation Fund	269,678	282,106	280,219	280,219	-0.7%	0.0%
PEG Programming Fund	193,135	255,659	229,197	237,652	-7.0%	3.7%
Grant Fund	62,616	79,088	66,412	70,495	-10.9%	6.1%
Crime Control / Prev District Fund	538,061	1,130,679	1,365,742	1,247,699	10.3%	-8.6%
Fire Services District Fund	791,142	2,621,175	2,681,051	2,794,374	6.6%	4.2%
Waters Ridge PID Fund	225,559	226,481	234,473	235,258	3.9%	0.3%
Court Security Fund	66,495	72,888	72,233	73,733	1.2%	2.1%
Court Technology Fund	178,374	177,135	183,734	184,201	4.0%	0.3%
Juvenile Case Manager Fund	86,073	87,192	95,000	112,337	28.8%	18.2%
Fire & Police Training Fund	126,743	114,527	154,219	130,533	14.0%	-15.4%
LEOSE Fund	2,636	-	-	1,532	n/a	n/a
TIF Old Town Fund	1,117,884	1,121,314	1,119,552	1,218,277	8.6%	8.8%
TIRZ #2 Fund	22,060	95,131	95,246	200,330	110.6%	110.3%
Community Activities Fund	203,559	267,600	246,176	312,965	17.0%	27.1%
Asset Forfeitures-State Fund	103,176	92,650	165,534	139,034	50.1%	-16.0%
Asset Forfeitures-Federal Fund	662,233	422,787	677,802	61,831	-85.4%	-90.9%
TOTAL OPERATING FUNDS	$65,470,674	$67,318,331	$72,661,653	$63,780,440	-5.3%	-12.2%
Internal Service Funds:						
Maint & Replacement Fund	$4,033,792	$3,990,909	$5,705,174	$4,274,253	7.1%	-25.1%
Self Insurance Risk Fund	6,324,547	5,387,390	5,274,913	5,297,464	-1.7%	0.4%
Health Ins. Trust Fund	27,809	1,303,561	1,347,432	1,349,773	3.5%	0.2%
OPEB Liability Trust Fund	3,333,183	3,418,163	3,739,985	3,756,565	9.9%	0.4%
TOTAL INTERNAL SERVICE FUNDS	$13,719,331	$14,100,023	$16,067,504	$14,678,055	4.1%	-8.6%
TOTAL BEGINNING BALANCES	$79,190,005	$81,418,354	$88,729,157	$78,458,495	-3.6%	-11.6%
REVENUES & TRANSFERS IN						
Operating Funds:						
General Fund *	$68,096,304	$66,841,240	$69,459,682	$70,728,292	5.8%	1.8%
Utility Fund *	29,958,688	27,922,385	28,178,601	28,339,938	1.5%	0.6%
Debt Service Fund *	8,568,417	9,741,049	11,657,553	12,069,779	23.9%	3.5%
4B Sales Tax Fund	5,937,542	5,711,614	5,984,213	5,989,288	4.9%	0.1%
Hotel / Motel Tax Fund	3,544,459	1,763,843	1,837,191	1,853,000	5.1%	0.9%
Recreation Fund	424,102	510,842	491,452	464,738	-9.0%	-5.4%
PEG Programming Fund	271,947	255,843	271,481	271,479	6.1%	0.0%
Grant Fund	1,585,109	938,234	1,950,019	998,336	6.4%	-48.8%
Crime Control / Prev District Fund	2,616,417	2,635,352	2,649,323	2,649,322	0.5%	0.0%
Fire Services District Fund	2,639,402	2,647,848	2,651,293	2,651,304	0.1%	0.0%
Waters Ridge PID Fund	15,599	15,921	15,785	15,790	-0.8%	0.0%
Court Security Fund	59,610	62,178	61,113	63,243	1.7%	3.5%
Court Technology Fund	79,666	83,511	82,483	84,916	1.7%	2.9%
Juvenile Case Manager Fund	79,044	82,176	89,745	83,620	1.8%	-6.8%
Fire & Police Training Fund	88,579	65,331	66,425	68,004	4.1%	2.4%
LEOSE Fund	-	9,039	10,532	9,000	-0.4%	-14.5%
TIF Old Town Fund	510,434	602,740	638,667	711,037	18.0%	11.3%
TIRZ #2 Fund	73,186	104,718	105,084	247,992	136.8%	136.0%
Community Activities Fund	501,621	395,101	506,373	525,221	32.9%	3.7%
Asset Forfeitures-State Fund	69,823	24,875	10,500	10,500	-57.8%	0.0%
Asset Forfeitures-Federal Fund	372,273	201,489	201,584	201,585	0.0%	0.0%
TOTAL OPERATING FUNDS	$125,492,222	$120,615,329	$126,919,099	$128,036,384	6.2%	0.9%
Internal Service Funds:						
Maint & Replacement Fund	3,758,161	2,418,958	2,402,131	2,356,058	-2.6%	-1.9%
Self Insurance Risk Fund	1,531,875	1,529,903	1,538,050	1,539,805	0.6%	0.1%
Health Ins. Trust Fund	9,412,494	9,318,094	9,300,979	9,633,901	3.4%	3.6%
OPEB Liability Trust Fund	775,602	366,380	345,980	290,780	-20.6%	-16.0%
TOTAL INTERNAL SERVICE FUNDS	$15,478,132	$13,633,335	$13,587,140	$13,820,544	1.4%	1.7%
TOTAL REVENUE & TRANSFERS IN	$140,970,354	$134,248,664	$140,506,239	$141,856,928	5.7%	1.0%
TOTAL AVAILABLE FUNDS	$220,160,359	$215,667,018	$229,235,396	$220,315,423	2.2%	-3.9%

** Major Operating Funds*

	Actual 2012-13	Budget 2013-14	Revised 2013-14	Budget 2014-15	Variance Budget to Budget	Variance Revised to Budget
APPROPRIATIONS & TRANSFERS OUT						
Operating Funds:						
General Fund *	$67,677,877	$69,922,862	$72,747,626	$72,486,980	3.7%	-0.4%
Utility Fund *	28,089,939	32,107,832	34,615,375	32,456,789	1.1%	-6.2%
Debt Service Fund *	8,402,233	9,309,493	11,242,824	11,891,057	27.7%	5.8%
4B Sales Tax Fund	4,946,352	5,651,300	5,584,963	5,262,689	-6.9%	-5.8%
Hotel / Motel Tax Fund	2,815,195	1,415,456	1,441,545	1,700,604	20.1%	18.0%
Recreation Fund	413,562	510,842	491,452	461,900	-9.6%	-6.0%
PEG Programming Fund	235,886	238,100	263,026	220,000	-7.6%	-16.4%
Grant Fund	1,581,313	936,532	1,945,936	998,039	6.6%	-48.7%
Crime Control / Prev District Fund	1,788,736	2,805,870	2,767,366	2,693,257	-4.0%	-2.7%
Fire Services District Fund	749,494	2,549,074	2,537,970	3,050,670	19.7%	20.2%
Waters Ridge PID Fund	6,685	15,000	15,000	15,000	0.0%	0.0%
Court Security Fund	53,873	59,613	59,613	59,613	0.0%	0.0%
Court Technology Fund	74,306	82,320	82,016	82,320	0.0%	0.4%
Juvenile Case Manager Fund	70,117	82,038	72,408	76,232	-7.1%	5.3%
Fire & Police Training Fund	61,103	64,828	90,111	92,924	43.3%	3.1%
LEOSE Fund	2,636	9,000	9,000	9,000	0.0%	0.0%
TIF Old Town Fund	508,766	539,942	539,942	569,816	5.5%	5.5%
TIRZ #2 Fund	-	-	-	-	n/a	n/a
Community Activities Fund	459,004	353,584	439,584	474,184	34.1%	7.9%
Asset Forfeitures-State Fund	7,465	37,000	37,000	37,000	0.0%	0.0%
Asset Forfeitures-Federal Fund	356,704	278,186	817,555	245,776	-11.7%	-69.9%
TOTAL OPERATING FUNDS	$118,301,246	$126,968,872	$135,800,312	$132,883,850	4.7%	-2.1%
Internal Service Funds:						
Maint & Replacement Fund	2,086,779	3,801,387	3,833,052	5,434,824	43.0%	41.8%
Self Insurance Risk Fund	2,581,508	1,495,960	1,515,499	2,744,415	83.5%	81.1%
Health Ins. Trust Fund	8,092,872	9,298,638	9,298,638	9,534,238	2.5%	2.5%
OPEB Liability Trust Fund	368,800	329,400	329,400	339,800	3.2%	3.2%
TOTAL INTERNAL SERVICE FUNDS	$13,129,959	$14,925,385	$14,976,589	$18,053,277	21.0%	20.5%
TOTAL APPROPRIATIONS & TRANSFERS OUT	$131,431,205	$141,894,257	$150,776,901	$150,937,127	6.4%	0.1%
ENDING BALANCES						
Operating Funds:						
General Fund *	$31,491,278	$25,771,455	$28,203,334	$26,444,646	2.6%	-6.2%
Utility Fund *	20,028,389	14,157,280	13,591,615	9,474,764	-33.1%	-30.3%
Debt Service Fund *	1,622,886	2,014,171	2,037,615	2,216,337	10.0%	8.8%
4B Sales Tax Fund	8,178,343	7,836,919	8,577,593	9,304,192	18.7%	8.5%
Hotel / Motel Tax Fund	3,674,167	4,065,282	4,069,813	4,222,209	3.9%	3.7%
Recreation Fund	280,219	282,106	280,219	283,057	0.3%	1.0%
PEG Programming Fund	229,197	273,402	237,652	289,131	5.8%	21.7%
Grant Fund	66,412	80,790	70,495	70,792	-12.4%	0.4%
Crime Control / Prev District Fund	1,365,742	960,161	1,247,699	1,203,764	25.4%	-3.5%
Fire Services District Fund	2,681,051	2,719,949	2,794,374	2,395,008	-11.9%	-14.3%
Waters Ridge PID Fund	234,473	227,402	235,258	236,048	3.8%	0.3%
Court Security Fund	72,232	75,453	73,733	77,363	2.5%	4.9%
Court Technology Fund	183,734	178,326	184,201	186,797	4.8%	1.4%
Juvenile Case Manager Fund	95,000	87,330	112,337	119,725	37.1%	6.6%
Fire & Police Training Fund	154,219	115,030	130,533	105,613	-8.2%	-19.1%
LEOSE Fund	-	39	1,532	1,532	3828.2%	0.0%
TIF Old Town Fund	1,119,552	1,184,112	1,218,277	1,359,498	14.8%	11.6%
TIRZ #2 Fund	95,246	199,849	200,330	448,322	124.3%	123.8%
Community Activities Fund	246,176	309,117	312,965	364,002	17.8%	16.3%
Asset Forfeitures-State Fund	165,534	80,525	139,034	112,534	39.8%	-19.1%
Asset Forfeitures-Federal Fund	677,802	346,090	61,831	17,640	-94.9%	-71.5%
TOTAL OPERATING FUNDS	$72,661,652	$60,964,788	$63,780,440	$58,932,974	-3.3%	-7.6%
Internal Service Funds:						
Maint & Replacement Fund	$5,705,174	$2,608,480	$4,274,253	$1,195,487	-54.2%	-72.0%
Self Insurance Risk Fund	5,274,914	5,421,333	5,297,464	4,092,854	-24.5%	-22.7%
Health Ins. Trust Fund	1,347,431	1,323,017	1,349,773	1,449,436	9.6%	7.4%
OPEB Liability Trust Fund	3,739,985	3,455,143	3,756,565	3,707,545	7.3%	-1.3%
TOTAL INTERNAL SERVICE FUNDS	$16,067,504	$12,807,973	$14,678,055	$10,445,322	-18.4%	-28.8%
TOTAL ENDING BALANCES	$88,729,156	$73,772,761	$78,458,495	$69,378,296	-6.0%	-11.6%
TOTAL APPROPRIATIONS & ENDING BALANCES	$220,160,361	$215,667,018	$229,235,396	$220,315,423	2.2%	-3.9%

** Major Operating Funds*

General Fund

Fund (101)

The General Fund is the City's largest and primary operating fund. It is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund accounts for basic City services such as police, fire, street maintenance, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and other taxes.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**29,320,039**	**31,072,851**	**28,853,077**	**31,491,278**	**31,491,278**	**28,203,334**		
REVENUES								
Property Taxes	20,908,354	21,617,147	22,880,045	22,880,045	22,880,045	24,287,689	-	-
Sales Tax	20,362,865	22,200,334	21,063,365	21,063,365	22,236,608	22,236,608	-	-
Other Taxes	8,015,539	8,306,769	7,643,637	7,643,637	8,493,308	8,636,019	-	-
Licenses & Permits	1,626,489	2,248,845	1,680,681	1,680,681	2,054,917	1,730,886	-	-
Charges For Services	5,745,554	6,128,199	5,937,532	5,937,532	6,319,231	6,199,458	-	-
Recreation	1,147,599	1,143,264	1,131,846	1,131,846	1,108,437	1,110,237	-	-
Fines & Forfeitures	2,874,525	2,954,963	3,052,465	3,052,465	3,059,603	3,109,703	-	-
Transfers In / Miscellaneous	3,153,085	3,496,784	3,451,669	3,451,669	3,307,533	3,417,692	-	-
Total Revenues	**63,834,011**	**68,096,304**	**66,841,240**	**66,841,240**	**69,459,682**	**70,728,292**	**-**	**-**
Total Resources	**93,154,050**	**99,169,155**	**95,694,317**	**98,332,518**	**100,950,960**	**98,931,626**	**-**	**-**
EXPENDITURES								
Non-Departmental	650,091	890,496	863,980	905,045	905,234	1,906,242	-	-
Mayor & Council	61,181	58,748	84,722	84,722	84,722	103,880	-	-
Administration	998,222	998,238	1,098,878	1,098,878	1,082,578	1,033,653	-	-
Public Records	347,997	297,667	313,897	313,897	312,411	340,617	-	-
Legal	515,355	550,323	584,324	584,324	584,324	608,790	-	-
Police Department	19,393,766	19,580,675	20,773,179	20,887,894	20,648,424	21,199,176	-	-
Fire Department	15,647,916	16,110,148	16,872,415	16,881,210	16,881,210	17,562,295	-	-
Public Services	5,916,607	6,873,677	8,051,683	8,070,881	8,070,881	8,480,805	-	-
Parks & Leisure Services	5,927,792	5,971,876	6,409,588	6,409,588	6,321,327	6,526,282	-	-
Community Development	4,615,708	4,816,687	5,200,472	5,264,196	5,256,077	5,536,970	-	-
Finance	1,256,259	1,274,037	1,329,822	1,329,822	1,304,679	1,347,022	-	-
Human Resources	681,972	700,097	742,429	752,178	751,934	799,815	-	-
Community Relations/Tourism	655,255	734,224	814,817	814,817	817,835	919,051	-	-
Economic Dev. & Planning	611,782	632,119	665,477	675,477	675,477	772,661	-	-
Information Technology	2,021,821	1,966,765	2,120,337	2,133,632	2,126,889	2,654,305	-	-
Municipal Court	874,781	878,493	915,220	915,220	910,974	936,728	-	-
Total Expenditures	**60,176,504**	**62,334,271**	**66,841,240**	**67,121,781**	**66,734,976**	**70,728,292**	**-**	**-**
Curr. Rev - Curr. Expend	**3,657,507**	**5,762,033**	**-**	**(280,541)**	**2,724,706**	**-**	**-**	**-**
Transfers Out	1,705,980	4,375,033	1,144,365	2,220,093	2,476,093	1,701,688	-	-
One-Time Expenditures	198,715	968,573	1,937,257	3,536,557	3,536,557	57,000	-	-
ENDING FUND BALANCE	**31,072,851**	**31,491,278**	**25,771,455**	**25,454,087**	**28,203,334**	**26,444,646**		
OPERATING RESERVE	**12,035,301**	**12,466,854**	**13,368,248**	**13,424,356**	**13,346,995**	**14,145,658**		
UNDESIGNATED RESERVE	**19,037,550**	**19,024,424**	**12,403,207**	**12,029,731**	**14,856,339**	**12,298,988**		

General Fund Fund (101)

Revenue Detail

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted	Budget vs. Adopted	Comments
Property Taxes							
Current-Real & Personal (311.01)	20,908,354	21,617,147	**22,880,045**	22,880,045	**24,287,689**	1,407,644	Based on property tax rate applied to tax levy
Total Property Taxes	**20,908,354**	**21,617,147**	**22,880,045**	**22,880,045**	**24,287,689**	**1,407,644**	
Sales Tax							
Sales Tax (313.01)	20,272,196	22,178,339	**21,027,649**	22,178,339	**22,178,339**	1,150,690	Per policy, use 2013-14 estimated amount
Castle Hills (313.02)	90,669	21,994	**35,716**	58,269	**58,269**	22,553	Based on current public safety contract amount and sales tax estimates
Total Sales Tax	**20,362,865**	**22,200,334**	**21,063,365**	**22,236,608**	**22,236,608**	**1,173,243**	
Other Taxes							
Delinquent (311.10)	189,278	88,358	**47,399**	77,918	**83,138**	35,739	Conservative estimate based on lowest amount received monthly for three year period
Penalty & Interest (311.20)	185,816	118,973	**69,694**	80,486	**99,529**	29,835	Conservative estimate based on lowest amount received monthly for three year period
Coserv (Gas & Elec) (312.01)	301,911	384,568	**260,309**	359,488	**414,200**	153,891	Three year average and upward trend
Texas New Mexico Power (312.02)	3,032,308	3,057,582	**3,052,555**	3,366,170	**3,366,170**	313,615	Three year average and upward trend
Txu / Oncor (312.03)	91,242	99,113	**93,638**	93,638	**95,177**	1,539	Three year average and upward trend
Atmos Energy (312.10)	544,872	611,298	**548,255**	611,298	**637,977**	89,722	Three year average and upward trend
Tele - Fiber Optics (312.21)	10,200	30,745	**10,200**	-	**10,200**	-	Based on accrual entries. 2014-15 will have one $10,200 payment
Cable - Verizon (312.35)	794,472	872,559	**716,000**	899,564	**921,289**	205,289	Based on YTD actual plus prior year's trend
Cable - Time Warner (312.36)	442,257	465,073	**464,330**	424,636	**426,288**	(38,042)	Based on YTD actual being lower than trend
At&T Video Service (312.37)	10,684	7,291	**8,484**	8,484	**7,764**	(720)	Based on trend
P.I.L.O.T. - Water/Sewer (312.40)	1,120,937	1,096,566	**1,062,923**	1,068,851	**1,090,308**	27,385	Based on 4% of water and sewer sales estimates for 2014-15
Water/Sewer Franchise Fee (312.41)	280,234	274,141	**265,731**	267,213	**272,577**	6,846	Equals 1% of water and sewer sales amounts.
Mixed Drink (313.10)	370,607	436,820	**409,056**	471,880	**497,341**	88,285	Based on collections so far this fiscal year after change in state law
Telephone Franchises (314.01)	640,721	763,682	**635,063**	763,682	**714,061**	78,998	Three year average
Total Other Taxes	**8,015,539**	**8,306,769**	**7,643,637**	**8,493,308**	**8,636,019**	**992,382**	
Licenses & Permits							
Licenses (321.10)	36,720	34,880	**35,000**	35,800	**35,533**	533	No significant changes anticipated.
Building (322.01)	314,095	709,365	**257,398**	442,722	**309,905**	52,507	Based on projects in process or conceptual.

Electric (322.02)	10,473	7,324	**11,000**	8,500	**9,004**	(1,996)	Based on current year activity and projects in process
Sign (322.03)	13,593	12,826	**13,000**	13,208	**13,208**	208	No significant changes anticipated.
Garage Sales (322.04)	3,825	3,728	**3,500**	3,776	**3,776**	276	No significant changes anticipated.
Alarm (322.05)	385,812	349,604	**370,000**	366,000	**368,472**	(1,528)	Based on historical collections
Plumbing (322.06)	31,200	34,621	**28,000**	30,455	**32,910**	4,910	Anticipate an improvement on misc. permits due to slight economic upturn.
Mechanical (322.07)	22,160	13,748	**15,000**	15,410	**15,246**	246	Anticipate an improvement on misc. permits due to slight economic upturn.
Fence (322.08)	26,335	32,311	**20,000**	23,052	**23,052**	3,052	Anticipate continued emphasis by Code Enforcement and Building Inspections action.
Zoning/Sub (322.09)	43,821	18,907	**40,000**	34,582	**34,309**	(5,691)	Based on three year history and YTD activity
Food Handlers (322.10)	60,220	63,100	**64,500**	64,500	**61,660**	(2,840)	Staff anticipates little or no change in projected revenues; however the loss of food establishments during the I-35 Expansion could decrease the revenue (3-5%) if it occurs during this year.
Fire Prevention Permits (322.12)	34,550	58,557	**45,000**	55,000	**55,000**	10,000	Staff anticipates that permit revenues will generate the projected amount construction activity is anticipated to remain strong.
Natural Gas Well (322.13)	10,000	-	**-**	10,000	**-**	-	No new gas well permits are projected for FY 14/15.
Gas Well Inspections (322.14)	6,825	3,900	**5,850**	4,875	**4,875**	(975)	No new wells are projected in FY 14/15 therefore revenue should remain at FY 13/14 revised budget amount.
Plan Check (323.01)	114,348	322,668	**128,699**	161,676	**161,676**	32,977	Based on projects in process and conceptual.
Engineering Insp Fees (323.02)	32,995	129,954	**148,834**	302,131	**127,000**	(21,834)	Based on projects at 3.5% Engineering Construction Inspection Fees
Fire Occupancy Inspection (323.03)	182,547	154,709	**185,000**	174,086	**175,000**	(10,000)	Staff projects to maintain estimated revenue at the revised FY 13/14 level
After Hours Inspections (323.04)	11,993	11,408	**7,500**	15,003	**12,000**	4,500	Expect continued increase in level of development projects and CIP construction.
Abnd Vehicle Tow/Auction (323.07)	15,221	18,592	**15,400**	8,204	**8,204**	(7,196)	Reduced due to tow contract change which currently only allows tow companies to sell those vehicles that were towed from Lewisville.
Multi-Family Inspections (323.11)	134,865	133,425	**143,000**	143,000	**145,000**	2,000	Staff anticipates an increase in FY 14/15 revenues as three new or expanded multi-family occupancies will enter the program next year.
Health Service Fees (323.12)	134,893	135,220	**144,000**	142,937	**135,056**	(8,944)	With the I-35 expansion a temporary decrease (3-5%) could occur with loss of food establishment businesses.
Total Licenses & Permits	**1,626,489**	**2,248,845**	**1,680,681**	**2,054,917**	**1,730,886**	**50,205**	

Charges For Services

Electronic Plan Review (323.01)	16,266	26,392	**21,794**	26,500	**31,435**	9,641	Based on projects in process

Elect Plan Revw Conv Fee (323.01)	15,065	20,529	**15,062**	21,000	**26,163**	11,101	Based on projects in process
Row Usage - Gas Wells (323.15)	83,333	80,000	**80,000**	80,000	**80,000**	-	The estimated revenue for FY 14/15 should remain the same unless pipes are abandoned (not anticipated) or new pipes are added (not anticipated).
Credit Card Convenience (340.11)	6,781	6,633	**6,908**	7,400	**7,200**	292	staff anticipates little or no change
Commercial Pool Class Reg (340.12)	2,310	1,890	**1,900**	3,300	**3,000**	1,100	Staff anticipates a 2% decrease in the account and a return to the projected amount
Refuse Cart Repair (351.01)	30,461	31,266	**30,120**	30,120	**30,615**	495	Three year average
Commercial Garbage Admin (351.02)	1,247,726	1,294,256	**1,226,812**	1,230,598	**1,257,527**	30,715	Three year average
Recycling Revenue (351.03)	44,771	32,826	**27,045**	48,211	**41,936**	14,891	Dependent on commodity pricing
Landfill Hst Fee-Twm (351.04)	1,470,376	1,556,260	**1,449,802**	1,626,260	**1,546,370**	96,568	Three year trend
Landfill Hst Fee-Ald/Rpbc (351.05)	480,139	388,124	**365,846**	365,846	**342,714**	(23,132)	YTD activity and three year trend data
Maps & Publications (352.01)	776	1,489	**1,500**	2,400	**2,000**	500	Expected increased level of development projects and franchise utility activity. Revenue to remain low due to most requestors asking for digital rather than printed information.
Traffic Signal Repair (352.02)	100,927	104,042	**62,074**	104,024	**62,075**	1	Same contract pricing and locations
Weed & Debris Assessment (352.03)	53,793	28,573	**27,250**	31,210	**36,373**	9,123	Three year average/YTD activity
Birth & Death Certificate (352.05)	52,018	44,430	**45,000**	40,000	**41,528**	(3,472)	Based on trend in collections.
Animal Control (352.06)	46,129	45,619	**51,000**	56,000	**45,874**	(5,126)	Based on actual revenue received in past two yeas and YTD activity
Off Prem Alcohol Proc Fee (352.09)	2,145	1,950	**1,990**	3,500	**3,500**	1,510	Increased due to 3 year renewals coming due
Mixed Bev Permit Proc Fee (352.10)	15,375	18,075	**15,000**	15,000	**15,000**	-	Staff anticipates little or no change in the projected interest in permit
Records Management Fee (352.11)	3,041	2,617	**2,000**	2,000	**2,000**	-	Based on YTD data and being directly tied to birth and death records
Birth Cert Envelopes (352.13)	2,610	1,680	**1,500**	1,500	**1,500**	-	Based on YTD data and being directly tied to birth and death records
Finger Printing (353.01)	7,572	8,957	**7,230**	7,230	**8,264**	1,034	Based on trend in collections.
Police Reports (353.02)	20,689	18,914	**23,000**	17,000	**19,801**	(3,199)	Citizens now have the option of obtaining reports directly from Department of Public Safety (DPS); Number of accidents has decreased slightly.
Online Police Rpts (353.02)	8,645	6,762	**7,700**	7,400	**5,762**	(1,938)	Reduced due to changes in vendor agreement regarding collections. Additionally, accident reports for the City of Lewisville are now available for purchase, on-line, from the State of Texas.
Ambulance Fees (353.05)	1,402,705	1,623,148	**1,681,464**	1,781,464	**1,782,578**	101,114	Based on mid-year projection for FY 13-14
Ambulance/Fire Contracts (353.06)	41,047	67,856	**67,856**	67,856	**67,048**	(808)	Denton County contracted fixed fees for Fire ($10,000) and Ambulance ($57,048) based on FY 13-14 agreements
Castle Hills Police (353.07)	137,235	167,053	**162,396**	159,136	**159,136**	(3,260)	New contract is not finalized yet

M. Court Fees (353.08)	115,594	111,114	**115,062**	114,648	**117,363**	2,301	Based on overall increase in court fine revenue
Castle Hills Fire (353.09)	231,829	357,484	**357,484**	400,308	**400,308**	42,824	New contract is not finalized yet
County Fire Pledge (353.11)	23,682	-	**-**	-	**-**	-	Shown in account 353.06
County Library Allotment (354.01)	82,517	80,260	**82,737**	69,320	**62,388**	(20,349)	Expect reduction in funding from Denton County.
Total Charges For Services	**5,745,554**	**6,128,199**	**5,937,532**	**6,319,231**	**6,199,458**	**261,926**	

Recreation

Art\Event Facility Rental (345.03)	50,000	50,000	**50,000**	50,000	**60,000**	10,000	MCL Grand revenue exceeds $60,000 annually. The excess is moved to the Community Activities Fund. The increase this fiscal year is to help cover more of the operating costs funded in the General Fund.
Laundry - Campground (362.01)	5,651	5,098	**5,255**	5,400	**5,400**	145	Based on YTD activity/trend
Recreation Center (362.02)	73,239	72,535	**77,000**	75,000	**75,000**	(2,000)	Based on trend over past several years
Athletic Fields (362.04)	12,048	6,678	**11,000**	10,000	**10,000**	(1,000)	Field rentals have leveled off.
Facility & Pavilin Rental (362.05)	43,935	48,357	**41,000**	47,000	**48,000**	7,000	Based on last year and current year activity
Lake Park Picnic Rentals (362.06)	4,910	5,770	**4,900**	5,200	**5,000**	100	Trend
Senior Center Rentals (362.07)	8,258	6,255	**7,500**	7,000	**6,000**	(1,500)	Reduced revenue due to reduced availability of Center due to increase in programming.
Campground (362.08)	223,355	209,885	**226,000**	226,000	**220,000**	(6,000)	Based on trend over past several years
Park Entrance Fees (362.09)	254,654	263,796	**248,560**	255,000	**255,000**	6,440	Based on trend over past several years
Recreation Particip. Fees (362.10)	51,970	29,522	**50,000**	40,000	**41,000**	(9,000)	Based on trend over past several years
Rental Property Revenue (362.11)	500	2,000	**250**	2,000	**500**	250	Based on current rental property
Lake Park Golf Course (363.01)	120,502	140,705	**135,000**	135,000	**135,000**	-	Based on trend over past several years
Sneaky Pete's Concessions (363.02)	69,014	60,692	**70,000**	54,500	**54,000**	(16,000)	Based on low mid-year revenue.
Eagle Point Marina (363.03)	126,512	124,587	**130,000**	121,000	**120,000**	(10,000)	Based on trend - low lake level
Fishing Barge (363.04)	3,756	4,217	**3,500**	3,500	**3,500**	-	Based on trend - low lake level
The Slalom Shop (363.05)	84,707	94,723	**65,000**	65,000	**65,000**	-	Based on YTD activity and low lake level
Danny Wilson Enterprises (363.06)	919	764	**700**	700	**700**	-	Based on low mid-year revenue.
Misc Sub-Concessions (363.09)	13,445	17,273	**6,000**	6,000	**6,000**	-	Based on low mid-year revenue.
Charlotte's Cleaning (363.10)	104	216	**108**	64	**64**	(44)	Based on low mid-year revenue.
Michael Hildebrandt (363.11)	121	192	**73**	73	**73**	-	Based on low mid-year revenue.
Total Recreation	**1,147,599**	**1,143,264**	**1,131,846**	**1,108,437**	**1,110,237**	**(21,609)**	

Fines & Forfeitures

Court Fines (381.01)	1,504,680	1,552,314	**1,616,815**	1,620,874	**1,649,151**	32,336	Based on trend and current fee amounts
Warrant & Other Fees (381.02)	950,207	968,062	**1,010,000**	1,031,000	**1,030,200**	20,200	Additional Warrant Officer activity is higher than originally budgeted
Child Safety (381.03)	44,490	46,261	**45,825**	51,762	**46,741**	916	Trend

Time Payment Fees (381.04)	39,424	40,127	**41,500**	43,436	**42,330**	830	Trend
Teen Court (381.05)	31,928	27,788	**29,500**	32,530	**30,090**	590	No change in Teen Court activity is anticipated
Library Fines (381.06)	73,598	76,940	**73,170**	72,277	**69,394**	(3,776)	Proactive staff procedures, including electronic notification, results in more items being returned on time and lower expected revenue.
County Fee - Child Safety (381.08)	128,180	132,173	**128,180**	132,173	**132,173**	3,993	Last actual amount received - revenue is received annually at end of fiscal year
State Juror Reimburse Fee (381.09)	12,150	11,692	**11,975**	11,890	**12,214**	239	Three year average
Motor Carrier Fines (381.10)	89,868	99,605	**95,500**	63,661	**97,410**	1,910	Based on trend and current year activity
Total Fines & Forfeitures	**2,874,525**	**2,954,963**	**3,052,465**	**3,059,603**	**3,109,703**	**57,238**	

Transfers In / Miscellaneous

First Time Homebuyers (365.04)	665	1,945	**2,000**	2,000	**2,000**	-	No change in solicitation plans are anticipated
Interest (391.01)	78,007	70,412	**78,007**	70,411	**76,975**	(1,032)	Based on average interest earnings received
Discounts Taken (392.01)	1,370	1,452	**-**	-	**-**	-	Not a budgeted account
Cash Short/Over (392.02)	(148)	54	**-**	-	**-**	-	Not a budgeted account
Sro Joint Venture Lisd (392.03)	212,937	245,918	**244,714**	244,714	**252,186**	7,472	Adjusted to FY 14/15 salary and benefits schedule.
Proj. Eng. Allocation (392.04)	-	-	**155,740**	-	**155,740**	-	No increase from current year allocation
Radio Service Contracts (392.05)	48,640	50,196	**54,402**	54,402	**56,555**	2,153	COPPELL = 16,819.20 FLOWER MOUND = 12,614.40 HIGHLAND VILLAGE = 6,167.04 LAKE CITIES FIRE = 0.00 LAKE DALLAS PD = 1,521.76 TOTAL RADIO = 37,122.40 Tower lease revenue $19,433.32 Increase due to Tower revenue increase.
Vandalization Restitution (392.06)	5,862	4,617	**4,300**	4,300	**4,300**	-	Based on trend
4B Admin Allocation (392.07)	60,000	60,000	**60,000**	60,000	**60,000**	-	No change from current fiscal year
Bulletproof Vest Program (392.09)	-	13,966	**-**	20,776	**15,877**	15,877	Estimated based on prior receipts
Jail Phone Commission (392.10)	10,039	13,838	**12,460**	9,682	**9,682**	(2,778)	Decreased based on current revenue pattern.
Kiosk Signs (392.12)	1,342	2,001	**700**	700	**700**	-	Contractor proposed a new look and additional locations in 2013. City will inherit these signs in 2015. The program continues to be deficient.
Public Copier (392.13)	17,024	18,231	**17,811**	19,030	**18,417**	606	Based on trend
Radio Rebanding Reimburse (392.20)	175	-	**-**	-	**2,671**	2,671	Sprint/Nextel re-banding project final payment anticipated.
Abandoned Property Rev (392.60)	5,016	8,858	**-**	1,064	**-**	-	Not a budgeted account
Fair/Mkt Value On Investm (392.80)	14,749	(21,508)	**-**	-	**-**	-	Not a budgeted account
Other Services & Charges (392.90)	19,354	16,774	**19,354**	18,064	**19,014**	(340)	Unknown one time revenue sources - based on average receipts

Other Misc. Revenue (392.99)	194,999	444,274	**236,422**	236,631	**176,798**	(59,624)	Primarily accounts for procurement card rebates; based on YTD experience so far
Transfers In (398.01)	1,204	60,000	**60,000**	60,000	**60,000**	-	G & A charge to the Crime Control and Fire Services District Funds ($30,000 each)
Indirect Cost Reimburse. (398.03)	2,390,899	2,414,808	**2,414,808**	2,414,808	**2,414,808**	-	Indirect cost reimbursement from the UF - held flat since 2012-13
Security Fee Transfer (398.04)	33,513	33,513	**33,513**	33,513	**34,183**	670	
Tech Fund Interns Trf (398.08)	40,000	40,000	**40,000**	40,000	**40,000**	-	Transfer from M Court Technology Fund to pay for ITS support staff - based on hours worked on Court technology
Juv Case Mgr Fund Transf. (398.09)	17,438	17,438	**17,438**	17,438	**17,786**	348	2% increase
Total Transfers In / Miscellaneous	**3,153,085**	**3,496,784**	**3,451,669**	**3,307,533**	**3,417,692**	**(33,977)**	
Total Fund	**63,834,011**	**68,096,304**	**66,841,240**	**69,459,682**	**70,728,292**	**3,887,052**	

Water & Sewer Fund

Fund (402)

The Utility Fund accounts for the City's water and wastewater utility operations. The utility fund is a proprietary fund that operates like a business and is self-sufficient. This means that the cost of providing services to citizens is financed or recovered through user fees. Water and Sewer sales comprise 93 percent of the fund's total revenue. Debt service reflected below is different from the scheduled debt service payments due to bond convenants that require monthly installments of the upcoming principle and interest payments.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**18,937,899**	**18,159,640**	**18,342,727**	**20,028,395**	**20,028,389**	**13,591,615**		
REVENUES								
Water Sales	17,038,438	16,348,484	16,018,863	16,018,863	15,683,501	16,318,621	-	-
Sewer Sales	10,284,674	10,293,223	9,874,790	9,874,790	9,874,790	9,967,774	-	-
Charges for Services	369,285	414,470	368,781	368,781	421,837	410,408	-	-
Wholesale Sewer Sales	683,445	741,774	683,445	683,445	741,775	702,888	-	-
Capital Recovery	1,084,457	1,874,941	755,680	755,680	1,363,170	861,151	-	-
Miscellaneous & Other	74,433	235,797	86,523	86,523	93,528	79,096	-	-
Transfers In	-	50,000	134,303	134,303	-	-	-	-
Total Revenues	**29,534,731**	**29,958,688**	**27,922,385**	**27,922,385**	**28,178,601**	**28,339,938**	**-**	**-**
Total Resources	**48,472,630**	**48,118,328**	**46,265,112**	**47,950,780**	**48,206,990**	**41,931,553**	**-**	**-**
EXPENDITURES								
Non-Departmental	4,877,559	3,694,410	3,799,837	3,799,837	3,799,837	3,836,357	-	-
Public Services	14,720,063	15,127,666	15,865,193	16,014,753	16,015,852	16,386,823	-	-
Community Development	82,930	77,337	104,686	104,686	104,293	107,262	-	-
Finance	924,641	991,700	990,949	992,179	992,179	1,033,759	-	-
Debt Service	6,324,054	6,597,887	7,147,609	7,147,609	7,901,200	6,963,793	-	-
Debt Service Reserve	(3,726)	2,477	14,111	14,111	14,111	11,944	-	-
Total Expenditures	**26,925,521**	**26,491,477**	**27,922,385**	**28,073,175**	**28,827,472**	**28,339,938**	**-**	**-**
Curr. Rev - Curr. Expend	**2,609,210**	**3,467,211**	**-**	**(150,790)**	**(648,871)**	**-**	**-**	**-**
One-Time Expenditures	-	-	130,340	130,340	130,340	299,000	-	-
Transfers Out	3,387,463	1,598,462	4,055,107	5,657,563	5,657,563	3,817,851	-	-
ENDING FUND BALANCE	**18,159,646**	**20,028,389**	**14,157,280**	**14,089,702**	**13,591,615**	**9,474,764**		
OPERATING RESERVE	**4,038,828**	**3,973,722**	**4,188,358**	**4,210,976**	**4,324,121**	**4,250,991**		
UNDESIGNATED RESERVE	**14,120,818**	**16,054,667**	**9,968,922**	**9,878,726**	**9,267,494**	**5,223,773**		

Utility Fund

Fund (402)

Revenue Detail

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted	Budget vs. Adopted	Comments
Water Sales							
Water Sales (347.70)	17,038,438	16,348,484	**16,018,863**	15,683,501	**16,318,621**	299,758	Based on normalized year.
Total Water Sales	**17,038,438**	**16,348,484**	**16,018,863**	**15,683,501**	**16,318,621**	**299,758**	
Sewer Sales							
Sewer Services (348.01)	10,284,674	10,293,223	**9,874,790**	9,874,790	**9,967,774**	92,984	Based on normalized year/
Total Sewer Sales	**10,284,674**	**10,293,223**	**9,874,790**	**9,874,790**	**9,967,774**	**92,984**	
Charges for Services							
Envirmental Assessments (341.01)	-	208	**208**	624	**624**	416	Increase is based on increased number of assessments conducted.
Water Reconnect Charge (347.05)	92,225	76,075	**79,387**	92,225	**82,562**	3,175	Based on current year activity
Water Samples (347.06)	106,492	115,431	**110,826**	140,000	**140,000**	29,174	Based on trend and current year activity - more samples being requested monthly. Our rate compares favorably to other governmental/private sector rates
Water Taps (347.30)	18,557	27,795	**27,550**	37,578	**27,848**	298	Based on current year activity
Effluent Sewer Sales (347.90)	16,863	14,563	**15,182**	15,182	**15,536**	354	Based on YTD receipts
Sewer Taps (348.40)	1,950	3,030	**2,430**	3,030	**2,470**	40	Based on current year activity
Industrial Waste Surcharg (348.80)	133,198	177,368	**133,198**	133,198	**141,368**	8,170	Based on three year average, adjusted for fee increase in 2012-13
Total Charges for Services	**369,285**	**414,470**	**368,781**	**421,837**	**410,408**	**41,627**	
Wholesale Sewer Sales							
Wholesale Sewer Sales (348.90)	683,445	741,774	**683,445**	741,775	**702,888**	19,443	Three year average
Total Wholesale Sewer Sales	**683,445**	**741,774**	**683,445**	**741,775**	**702,888**	**19,443**	
Capital Recovery							
Water Capital Recovery (349.70)	635,799	1,137,894	**506,763**	774,922	**512,149**	5,386	Based on projects currently in process.
Sewer Capital Recovery (349.80)	448,657	737,047	**248,917**	588,248	**349,002**	100,085	Based on projects in process.
Total Capital Recovery	**1,084,457**	**1,874,941**	**755,680**	**1,363,170**	**861,151**	**105,471**	
Miscellaneous & Other							
Stormwater Inspection Fee (340.14)	8,380	6,630	**6,700**	9,000	**9,000**	2,300	Based on current year activity
Premium Activation Fee (340.15)	8,040	8,820	**8,640**	8,640	**6,827**	(1,813)	Based on year to date activity being down.
Interest (391.01)	63,602	49,777	**60,380**	60,380	**51,918**	(8,462)	Based on current interest earnings.
Discounts Taken (392.01)	462	656	**-**	-	**-**	-	Not a reliable source of revenue
Cash Short/Over (392.02)	1	-	**-**	-	**-**	-	Not a reliable source of revenue

Fair/Mkt Value On Investm (392.80)	7,199	(17,539)	-	-	-	-	Not a reliable source of revenue
Other Services & Charges (392.90)	(19,035)	174,962	-	-	-	-	Not a reliable source of revenue
Other Misc. Revenue (392.99)	5,785	12,491	**10,803**	15,508	**11,351**	548	Based on trend and current year activity.
Total Miscellaneous & Other	**74,433**	**235,797**	**86,523**	**93,528**	**79,096**	**(7,427)**	

Transfers In

Transfers In (398.01)	-	50,000	**134,303**	-	-	(134,303)	No internal bnod project engineering charges anticipated for 2014-15
Total Transfers In	**-**	**50,000**	**134,303**	**-**	**-**	**(134,303)**	
Total Fund	**29,534,731**	**29,958,688**	**27,922,385**	**28,178,601**	**28,339,938**	**417,553**	

Debt Service

Fund (120)

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation Bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**1,270,236**	**1,456,703**	**1,582,615**	**1,622,886**	**1,622,886**	**2,037,615**		
REVENUES								
Property Taxes: Current/Real & Personal	7,596,916	7,854,450	8,302,095	8,302,095	8,302,095	8,689,666	-	-
Property Taxes: Delinquent	72,198	33,028	40,523	40,523	28,488	30,758	-	-
Property Taxes: Penalty & Interest	42,930	35,932	37,586	37,586	21,200	33,355	-	-
Interest	7,988	6,349	10,975	10,975	6,345	6,349	-	-
Fair Market Value on Investments	738	(924)	-	-	-	-	-	-
Other Miscellaneous Revenue	922,486	639,581	-	-	3,299,425	-	-	-
Proceeds from Refunding Bonds	16,490,000	-	-	-	-	-	-	-
Premiums on Bonds Sold	499,486	-	-	-	-	-	-	-
Transfers In	192,979	-	1,349,870	1,349,870	-	3,309,651	-	-
Total Revenues	**25,825,720**	**8,568,417**	**9,741,049**	**9,741,049**	**11,657,553**	**12,069,779**	**-**	**-**
Total Resources	**27,095,956**	**10,025,120**	**11,323,664**	**11,363,935**	**13,280,439**	**14,107,394**	**-**	**-**
EXPENDITURES								
Principal Debt Service	6,325,000	5,410,000	6,155,000	6,155,000	7,130,000	8,075,000	-	-
Bond Issuance Costs	29,061	59,500	-	-	-	-	-	-
Interest & Agent Fees	2,315,269	2,932,733	3,154,493	3,154,493	4,112,824	3,816,057	-	-
Payment to Bond Agent	16,969,925	-	-	-	-	-	-	-
Total Expenditures	**25,639,254**	**8,402,233**	**9,309,493**	**9,309,493**	**11,242,824**	**11,891,057**	**-**	**-**
Curr. Rev - Curr. Expend	**186,466**	**166,183**	**431,556**	**431,556**	**414,729**	**178,722**	**-**	**-**
ENDING FUND BALANCE	**1,456,702**	**1,622,886**	**2,014,171**	**2,054,442**	**2,037,615**	**2,216,337**		

Hotel / Motel Tax Fund

Fund (206)

The Hotel Motel Tax Fund accounts for the expenditure of revenues accumulated through a 7% charge on room occupancy at Lewisville hotels and motels. Funds are used to promote tourism through cultural arts, visitors' bureau functions and special events. The City has an agreement with the Hilton Garden Inn which provides for a reimbursement of a portion of the management fees paid by the Hilton Garden Inn. In 2012, $1,750,000 was paid back, and in 2016 an additional $2,000,000 is due.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**2,368,626**	**2,944,903**	**3,716,895**	**3,674,167**	**3,674,167**	**4,069,813**		
REVENUES								
Hotel Occupancy Taxes	1,960,910	2,065,369	2,056,272	2,056,272	2,129,620	2,145,429	-	-
Interest & Miscellaneous	(287,441)	1,479,091	(292,429)	(292,429)	(292,429)	(292,429)	-	-
Total Revenues	**1,673,468**	**3,544,459**	**1,763,843**	**1,763,843**	**1,837,191**	**1,853,000**	**-**	**-**
Total Resources	**4,042,094**	**6,489,362**	**5,480,738**	**5,438,010**	**5,511,358**	**5,922,813**	**-**	**-**
EXPENDITURES								
Non-Departmental	-	1,500,000	-	-	-	-	-	-
Community Relations/Tourism	896,125	1,080,821	1,131,262	1,157,502	1,142,097	1,225,621	-	-
Arts Promotion	154,825	163,587	168,400	168,400	168,400	168,400	-	-
Arts Activity Center	46,241	70,787	115,794	115,794	131,048	306,583	-	-
Total Expenditures	**1,097,191**	**2,815,195**	**1,415,456**	**1,441,696**	**1,441,545**	**1,700,604**	**-**	**-**
Curr. Rev - Curr. Expend	**576,277**	**729,264**	**348,387**	**322,147**	**395,646**	**152,396**	**-**	**-**
ENDING FUND BALANCE	**2,944,903**	**3,674,167**	**4,065,282**	**3,996,314**	**4,069,813**	**4,222,209**		

Recreation Fund

Fund (210)

The Recreation Activity Fund accounts for revenues and expenses associated with City sponsored recreation classes and MCL Grand art classes as well as softball, basketball, and volleyball leagues.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**249,145**	**269,678**	**282,106**	**280,219**	**280,219**	**280,219**		
REVENUES								
General Recreation Activities	26,703	26,870	26,000	26,000	14,000	16,000	-	-
Rec. Center Class Fees	236,998	179,388	230,000	230,000	211,278	197,000	-	-
Sen. Center Class Fees	42,571	35,421	43,000	43,000	47,012	43,000	-	-
Softball League Fees	31,320	31,323	31,000	31,000	35,000	36,000	-	-
Basketball League Fees	2,121	2,116	3,500	3,500	2,200	2,200	-	-
Swim Team Fees	9,284	10,575	9,000	9,000	9,000	9,500	-	-
Charges for Services	966	597	1,000	1,000	667	1,000	-	-
Interest & Miscellaneous	54,305	135,861	165,342	165,342	170,295	158,038	-	-
Arts & Events Classes	2,256	1,952	2,000	2,000	2,000	2,000	-	-
Total Revenues	**406,525**	**424,102**	**510,842**	**510,842**	**491,452**	**464,738**	**-**	**-**
Total Resources	**655,670**	**693,780**	**792,948**	**791,061**	**771,671**	**744,957**	**-**	**-**
EXPENDITURES								
Parks & Leisure Services	358,957	412,287	507,642	543,254	488,252	458,700	-	-
Library	1,177	-	1,200	1,200	1,200	1,200	-	-
Community Relations	999	1,275	2,000	2,000	2,000	2,000	-	-
Total Expenditures	**361,133**	**413,562**	**510,842**	**546,454**	**491,452**	**461,900**	**-**	**-**
Curr. Rev - Curr. Expend	**45,392**	**10,541**	**-**	**(35,612)**	**-**	**2,838**	**-**	**-**
One-Time Expenditures	24,856	-	-	-	-	-	-	-
ENDING FUND BALANCE	**269,681**	**280,219**	**282,106**	**244,607**	**280,219**	**283,057**		

PEG PROGRAMMING FUND

Fund (211)

Cable providers pay a franchise fee based on 5% of gross revenues. In addition, they pay a one percent fee to support Public, Educational, and Governmental cable channels. This fund tracks the 1% PEG revenue and related expenditures. Under FCC rules, expenditures from PEG revenues are limited to capital costs associated with PEG production.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE		**193,135**	**255,659**	**229,197**	**229,197**	**237,652**		
REVENUES								
Other Taxes	193,077	271,395	255,319	255,319	270,821	270,821	-	-
Interest/Misc	58	552	524	524	660	658	-	-
Total Revenues	**193,135**	**271,947**	**255,843**	**255,843**	**271,481**	**271,479**	**-**	**-**
Total Resources	**193,135**	**465,082**	**511,502**	**485,040**	**500,678**	**509,131**	**-**	**-**
EXPENDITURES								
Community Relations	-	235,886	238,100	238,100	263,026	220,000	-	-
Total Expenditures	**-**	**235,886**	**238,100**	**238,100**	**263,026**	**220,000**	**-**	**-**
Curr. Rev - Curr. Expend	**193,135**	**36,062**	**17,743**	**17,743**	**8,455**	**51,479**	**-**	**-**
ENDING FUND BALANCE	**193,135**	**229,197**	**273,402**	**246,940**	**237,652**	**289,131**		

Grant Fund

Fund (212)

The Grant Fund accounts for revenues received through intergovernmental grants and expenditures related to those grant specific projects. The fund receives revenue through Federal, State and local sources and matching contributions from the City.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**73,843**	**62,616**	**79,088**	**66,412**	**66,412**	**70,495**		
REVENUES								
Federal Grants	1,245,877	1,277,822	604,939	908,028	1,606,401	865,561	-	-
State Grants	234,304	183,455	297,504	297,504	307,827	96,028	-	-
Interest & Miscellaneous	1,615	387	544	544	544	296	-	-
Transfers In	131,494	123,445	35,247	35,247	35,247	36,451	-	-
Total Revenues	**1,613,291**	**1,585,109**	**938,234**	**1,241,323**	**1,950,019**	**998,336**	**-**	**-**
Total Resources	**1,687,134**	**1,647,725**	**1,017,322**	**1,307,735**	**2,016,431**	**1,068,831**	**-**	**-**
EXPENDITURES								
Police: Traffic Safety	77,974	79,250	84,326	84,326	84,326	89,529	-	-
Police: STEP / CIOT	6,880	7,868	6,327	6,327	6,919	4,924	-	-
Police: Victims Assistance	85,487	-	-	-	-	-	-	-
Police: Family Violence	97,022	108,965	-	-	-	-	-	-
Police: Local Law Enforce. Block Grant	-	15,029	13,802	13,802	13,802	15,021	-	-
Police: TXDOT DWI Enforcement	9,329	7,764	10,445	10,445	9,625	10,116	-	-
Police: Homeland Security	20,865	20,472	-	-	-	-	-	-
Police: ARRA	5	-	-	-	-	18,516	-	-
Police: Sex Offender Grant	17,488	10,780	-	-	-	-	-	-
FIre EMPG	-	-	-	-	-	44,014	-	-
Fire: Fire Simulator	-	124,514	-	-	-	-	-	-
Fire: Homeland Security	228,032	-	-	125,000	125,000	-	-	-
Fire: Wildfire Assistance	19,316	54,984	200,000	200,000	200,000	200,000	-	-
Fire: 2009 UASI	11,623	61,589	-	100,443	100,443	-	-	-
Fire: 2011 UASI	111,289	119,345	-	125,000	125,000	-	-	-
Comm Development: CDBG	811,638	779,229	620,403	1,225,536	1,223,754	615,919	-	-
PALS: Loan Star Library Grant	6,620	-	-	-	-	-	-	-
PALS: TxDOT/Timbercreek Trail	287	-	-	-	-	-	-	-
Police: Step/DWI	1,032	446	1,229	1,229	1,343	-	-	-
Econ Dev: EPA	18,820	84,306	-	45,345	45,351	-	-	-
Econ Dev: EPA Hazmat	64,097	106,773	-	10,379	10,373	-	-	-
Econ Dev: Development: Misc. Grants	36,715	-	-	-	-	-	-	-
Total Expenditures	**1,624,518**	**1,581,313**	**936,532**	**1,947,832**	**1,945,936**	**998,039**	**-**	**-**
Curr. Rev - Curr. Expend	**(11,228)**	**3,796**	**1,702**	**(706,509)**	**4,083**	**297**	**-**	**-**
ENDING FUND BALANCE	**62,615**	**66,412**	**80,790**	**(640,097)**	**70,495**	**70,792**		

CRIME CONT/PREV DISTRICT

Fund (215)

A creation election for the Crime Control and Prevention District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax many only be used for law enforcement programs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE		**538,061**	**1,130,679**	**1,365,742**	**1,365,742**	**1,247,699**		
REVENUES								
Sales Tax	1,149,787	2,614,149	2,628,456	2,628,456	2,647,293	2,647,293	-	-
Transfers In / Miscellaneous	282	2,268	6,896	6,896	2,030	2,029	-	-
Total Revenues	**1,150,069**	**2,616,417**	**2,635,352**	**2,635,352**	**2,649,323**	**2,649,322**	**-**	**-**
Total Resources	**1,150,069**	**3,154,478**	**3,766,031**	**4,001,094**	**4,015,065**	**3,897,021**	**-**	**-**
EXPENDITURES								
	-	-	-	-	-	1,200	-	-
Police Department	534,510	1,479,574	2,247,194	2,267,589	2,222,291	2,161,298	-	-
Community Development	55,263	180,800	201,498	201,498	200,644	212,738	-	-
ITS	22,235	63,714	74,958	74,958	74,681	154,496	-	-
Total Expenditures	**612,008**	**1,724,088**	**2,523,650**	**2,544,045**	**2,497,616**	**2,529,732**	**-**	**-**
Curr. Rev - Curr. Expend	**538,061**	**892,329**	**111,702**	**91,307**	**151,707**	**119,590**	**-**	**-**
Police Department	-	64,648	282,220	269,750	269,750	163,525	-	-
ENDING FUND BALANCE	**538,061**	**1,365,742**	**960,161**	**1,187,299**	**1,247,699**	**1,203,764**		
OPERATING RESERVE	**122,402**	**344,818**	**504,730**	**508,809**	**499,523**	**505,946**		
UNDESIGNATED RESERVE	**415,660**	**1,020,924**	**455,431**	**678,490**	**748,176**	**697,818**		

FIRE SERVICES DISTRICT

Fund (216)

A creation election for the Fire Control, Prevention, and Emergency Medical Services District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax many only be used for fire prevention programs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE		**791,142**	**2,621,175**	**2,681,051**	**2,681,051**	**2,794,374**		
REVENUES								
Sales Tax	1,154,298	2,636,653	2,628,456	2,628,456	2,647,293	2,647,293	-	-
Transfers In / Miscellaneous	499	2,749	19,392	19,392	4,000	4,011	-	-
Total Revenues	**1,154,797**	**2,639,402**	**2,647,848**	**2,647,848**	**2,651,293**	**2,651,304**	**-**	**-**
Total Resources	**1,154,797**	**3,430,544**	**5,269,023**	**5,328,899**	**5,332,344**	**5,445,678**	**-**	**-**
EXPENDITURES								
Fire Department	363,655	749,494	948,858	948,858	948,858	993,426	-	-
ITS Department	-	-	71,944	71,944	60,840	79,694	-	-
Total Expenditures	**363,655**	**749,494**	**1,020,802**	**1,020,802**	**1,009,698**	**1,073,120**	**-**	**-**
Curr. Rev - Curr. Expend	**791,143**	**1,889,909**	**1,627,046**	**1,627,046**	**1,641,595**	**1,578,184**	**-**	**-**
One Time Expenditures	-	-	1,528,272	1,528,272	1,528,272	1,977,550	-	-
ENDING FUND BALANCE	**791,143**	**2,681,051**	**2,719,949**	**2,779,825**	**2,794,374**	**2,395,008**		
OPERATING RESERVE	**72,731**	**149,899**	**204,160**	**204,160**	**201,940**	**214,624**		
UNDESIGNATED RESERVE	**718,412**	**2,531,152**	**2,515,789**	**2,575,665**	**2,592,434**	**2,180,384**		

Waters Ridge PID Fund

Fund (217)

The Lewisville Public Improvement District No.1 (PID) is a designated geographic area comprised of approximately 300 acres of land in the Waters' Ridge Business Park. Resolution No. 2078-1-96 was passed by City Council in 1996, authorizing the creation of the Waters Ridge Public Improvement District #1. This fund accounts for resources raised for infrastructure improvements funded through a special assessment of the ad valorem tax. The assessment is $50 per acre.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**215,634**	**225,559**	**226,481**	**234,473**	**234,473**	**235,258**		
REVENUES								
Taxes	15,174	15,174	15,174	15,174	15,174	15,174	-	-
Interest & Miscellaneous	747	424	747	747	611	616	-	-
Total Revenues	**15,921**	**15,599**	**15,921**	**15,921**	**15,785**	**15,790**	**-**	**-**
Total Resources	**231,555**	**241,158**	**242,402**	**250,394**	**250,258**	**251,048**	**-**	**-**
EXPENDITURES								
Parks & Leisure Services	5,995	6,685	15,000	15,000	15,000	15,000	-	-
Total Expenditures	**5,995**	**6,685**	**15,000**	**15,000**	**15,000**	**15,000**	**-**	**-**
Curr. Rev - Curr. Expend	**9,926**	**8,914**	**921**	**921**	**785**	**790**	**-**	**-**
ENDING FUND BALANCE	**225,560**	**234,473**	**227,402**	**235,394**	**235,258**	**236,048**		

Court Security Fund

Fund (219)

The Municipal Court Security Fund has revenues from specific fees attached to fines and must be used for court security purposes. The Security Fund pays for the cost of a security guard (weapons check) at each court session, part of the bailiff position, and occasionally buys special equipment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**58,026**	**66,495**	**72,888**	**72,233**	**72,233**	**73,733**		
REVENUES								
Fees	61,847	59,503	61,847	61,847	60,948	63,084	-	-
Interest & Miscellaneous	190	108	331	331	165	159	-	-
Total Revenues	**62,037**	**59,610**	**62,178**	**62,178**	**61,113**	**63,243**	**-**	**-**
Total Resources	**120,063**	**126,105**	**135,066**	**134,411**	**133,346**	**136,976**	**-**	**-**
EXPENDITURES								
Municipal Court	53,568	53,873	59,613	59,613	59,613	59,613	-	-
Total Expenditures	**53,568**	**53,873**	**59,613**	**59,613**	**59,613**	**59,613**	**-**	**-**
Curr. Rev - Curr. Expend	**8,469**	**5,738**	**2,565**	**2,565**	**1,500**	**3,630**	**-**	**-**
ENDING FUND BALANCE	**66,495**	**72,233**	**75,453**	**74,798**	**73,733**	**77,363**		

Community Activities

Fund (220)

This fund accounts for donations and sponsorships related to economic development agreements and activities as well as various revenue, donations and sponsorships related to special events and MCL Grand Theater activities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**34,823**	**203,559**	**267,600**	**246,308**	**246,176**	**312,965**		
REVENUES								
ED Agreements	45,500	28,500	35,000	35,000	35,000	40,000	-	-
Special Events Sponsors	68,975	67,500	69,975	69,975	154,975	171,475	-	-
MCL Grand Sponsors	95,000	80,000	80,000	80,000	80,000	75,000	-	-
MCL Grand	92,400	157,614	119,800	119,800	113,800	140,046	-	-
Animal Shelter Donations	896	12,096	9,500	9,500	9,500	10,000	-	-
Special Events	92,762	71,879	79,796	79,796	112,068	88,200	-	-
Transfers In/Misc.	103,251	84,097	1,030	1,030	1,030	500	-	-
Special Events	-	(66)	-	-	-	-	-	-
Total Revenues	**498,784**	**501,621**	**395,101**	**395,101**	**506,373**	**525,221**	**-**	**-**
Total Resources	**533,607**	**705,180**	**662,701**	**641,409**	**752,549**	**838,186**	**-**	**-**
EXPENDITURES								
Economic Development	26,446	-	-	-	-	-	-	-
Special Events	148,531	215,850	183,771	183,771	183,771	268,271	-	-
MCL Grand	154,393	233,121	160,313	161,313	246,313	195,913	-	-
Animal Shelter	677	10,032	9,500	9,500	9,500	10,000	-	-
Total Expenditures	**330,047**	**459,004**	**353,584**	**354,584**	**439,584**	**474,184**	**-**	**-**
Curr. Rev - Curr. Expend	**168,737**	**42,617**	**41,517**	**40,517**	**66,789**	**51,037**	**-**	**-**
ENDING FUND BALANCE	**203,560**	**246,176**	**309,117**	**286,825**	**312,965**	**364,002**		

Fire & Police Training

Fund (222)

This fund was established in FY 2002/03 to allocate revenue from training tower rentals to ongoing maintenance of the facility. In FY 2006/07, firearms simulator rentals and maintenance costs were added for the police department. The fund also accounts for various police and fire donations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**59,086**	**126,743**	**114,527**	**154,219**	**154,219**	**130,533**		
REVENUES								
Police Donations	3,191	1,000	2,000	2,000	2,000	2,000	-	-
Fire Donations	41,405	46,181	32,628	32,628	33,353	34,852	-	-
Fire Training / Rentals	10,345	39,561	28,000	28,000	28,000	28,000	-	-
Police Training / Rentals	2,648	1,584	2,200	2,200	2,100	2,100	-	-
Interest & Miscellaneous	60,106	253	503	503	972	1,052	-	-
Total Revenues	**117,695**	**88,579**	**65,331**	**65,331**	**66,425**	**68,004**	**-**	**-**
Total Resources	**176,781**	**215,322**	**179,858**	**219,550**	**220,644**	**198,537**	**-**	**-**
EXPENDITURES								
Fire Department	38,808	58,754	60,628	85,911	85,911	63,824	-	-
Police Department	11,231	2,349	4,200	4,200	4,200	29,100	-	-
Total Expenditures	**50,039**	**61,103**	**64,828**	**90,111**	**90,111**	**92,924**	**-**	**-**
Curr. Rev - Curr. Expend	**67,656**	**27,476**	**503**	**(24,780)**	**(23,686)**	**(24,920)**	**-**	**-**
ENDING FUND BALANCE	**126,742**	**154,219**	**115,030**	**129,439**	**130,533**	**105,613**		

LEOSE Fund

Fund (223)

The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers. Uses can include materials, classes, registration costs, etc.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**9,321**	**2,636**	**-**	**-**	**-**	**1,532**		
REVENUES								
Grant	-	-	9,000	9,000	10,493	9,000	-	-
Interest & Miscellaneous	12	-	39	39	39	-	-	-
Total Revenues	**12**	**-**	**9,039**	**9,039**	**10,532**	**9,000**	**-**	**-**
Total Resources	**9,333**	**2,636**	**9,039**	**9,039**	**10,532**	**10,532**	**-**	**-**
EXPENDITURES								
Police Department	6,697	2,636	9,000	9,000	9,000	9,000	-	-
Total Expenditures	**6,697**	**2,636**	**9,000**	**9,000**	**9,000**	**9,000**	**-**	**-**
Curr. Rev - Curr. Expend	**(6,685)**	**(2,636)**	**39**	**39**	**1,532**	**-**	**-**	**-**
ENDING FUND BALANCE	**2,636**	**-**	**39**	**39**	**1,532**	**1,532**		

TIRZ NO. 2

Fund (224)

The TIRZ #2 was established in October, 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base (the value of the properties in the zone as of October, 2008) is $9,097,649. The City and Denton County participate in this TIRZ. The City and the County will put 80% of their collections on the increment into this fund. The TIRZ #2 expires December 31, 2038.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**13,068**	**22,060**	**95,131**	**95,245**	**95,246**	**200,330**		
REVENUES								
Property Tax (City)	5,464	44,477	63,689	63,689	63,689	152,571	-	-
Property Tax (County)	3,457	28,580	40,925	40,925	41,287	95,233	-	-
Interest & Miscellaneous	71	128	104	104	108	188	-	-
Total Revenues	**8,991**	**73,186**	**104,718**	**104,718**	**105,084**	**247,992**	**-**	**-**
Total Resources	**22,059**	**95,246**	**199,849**	**199,963**	**200,330**	**448,322**	**-**	**-**
ENDING FUND BALANCE	**22,059**	**95,246**	**199,849**	**199,963**	**200,330**	**448,322**		

TIF Fund - Old Town

Fund (225)

The Tax Increment Reinvestment Zone #1 (Old Town) is a special taxing district that was created in December of 2001 to capture the City and County portions of increased property tax revenue. The district does not levy an additional tax, but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district generally follows the commercial properties along Main Street from I.H.35E east to the railroad. The General Fund continues to retain tax revenue from the 2001 assessed TIF zone value of $69,240,597. The debt service payments in the TIF Fund are not made with the I/S portion of the tax rate because TIF revenues come strictly from the O/M portion of the city tax rate.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**1,023,820**	**1,117,884**	**1,121,314**	**1,119,552**	**1,119,552**	**1,218,277**		
REVENUES								
Property Taxes	477,076	508,140	598,683	598,683	634,610	707,742	-	-
Interest & Miscellaneous	4,766	2,294	4,057	4,057	4,057	3,295	-	-
Total Revenues	**481,843**	**510,434**	**602,740**	**602,740**	**638,667**	**711,037**	**-**	**-**
Total Resources	**1,505,663**	**1,628,318**	**1,724,054**	**1,722,292**	**1,758,219**	**1,929,314**	**-**	**-**
EXPENDITURES								
Debt Service	387,779	508,766	539,942	539,942	539,942	569,816	-	-
Total Expenditures	**387,779**	**508,766**	**539,942**	**539,942**	**539,942**	**569,816**	**-**	**-**
Curr. Rev - Curr. Expend	**94,064**	**1,668**	**62,798**	**62,798**	**98,725**	**141,221**	**-**	**-**
ENDING FUND BALANCE	**1,117,884**	**1,119,552**	**1,184,112**	**1,182,350**	**1,218,277**	**1,359,498**		

Juvenile Case Manager

Fund (228)

This fund was established in FY 2007/08 with the adoption of the Juvenile Case Manager fee collected by the Municipal Court. This fee is used to fund all Juvenile Case Manager costs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**82,437**	**86,073**	**87,192**	**95,000**	**95,000**	**112,337**		
REVENUES								
Juvenile Case Manager Fees	81,789	78,919	81,789	81,789	89,545	83,424	-	-
Transfers In / Miscellaneous	236	125	387	387	200	196	-	-
Total Revenues	**82,025**	**79,044**	**82,176**	**82,176**	**89,745**	**83,620**	**-**	**-**
Total Resources	**164,462**	**165,117**	**169,368**	**177,176**	**184,745**	**195,957**	**-**	**-**
EXPENDITURES								
Municipal Court	78,388	70,117	82,038	82,038	72,408	76,232	-	-
Total Expenditures	**78,388**	**70,117**	**82,038**	**82,038**	**72,408**	**76,232**	**-**	**-**
Curr. Rev - Curr. Expend	**3,637**	**8,927**	**138**	**138**	**17,337**	**7,388**	**-**	**-**
ENDING FUND BALANCE	**86,074**	**95,000**	**87,330**	**95,138**	**112,337**	**119,725**		

Court Technology Fund

Fund (229)

The Municipal Court Technology Fund has revenues from specific fees attached to fines and must be used for court technology purposes.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**189,619**	**178,374**	**177,135**	**183,734**	**183,734**	**184,201**		
REVENUES								
Technology Fee	82,728	79,341	82,728	82,728	81,995	84,382	-	-
Interest & Miscellaneous	713	325	783	783	488	534	-	-
Total Revenues	**83,442**	**79,666**	**83,511**	**83,511**	**82,483**	**84,916**	**-**	**-**
Total Resources	**273,061**	**258,040**	**260,646**	**267,245**	**266,217**	**269,117**	**-**	**-**
EXPENDITURES								
Municipal Court	54,686	34,306	42,320	42,320	42,016	42,320	-	-
Information Technology Services	40,000	40,000	40,000	40,000	40,000	40,000	-	-
Total Expenditures	**94,686**	**74,306**	**82,320**	**82,320**	**82,016**	**82,320**	**-**	**-**
Curr. Rev - Curr. Expend	**(11,245)**	**5,360**	**1,191**	**1,191**	**467**	**2,596**	**-**	**-**
ENDING FUND BALANCE	**178,374**	**183,734**	**178,326**	**184,925**	**184,201**	**186,797**		

Maint & Replacement Fund

Fund (504)

The Maintenance & Replacement Fund is a proprietary fund that budgets citywide maintenance and replacement services. A proprietary fund operates like a business and is self-supporting. One of the principle responsiblities of this fund is to manage the purchase of City vehicles and equipment in a manner that does not create the burden of high expenditures during any single year. Departments provide annual lease payments to the fund based on the number and type of vehicle/equipment, the average life expectancy, and the projected replacement cost. The items are then replaced on a schedule in order to maintain a safe fleet public service.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**5,480,770**	**4,033,792**	**3,990,909**	**5,705,174**	**5,705,174**	**4,274,253**		
REVENUES								
Lease Payment Transfers In - Vehicles	1,069,676	1,144,295	1,235,112	1,235,112	1,223,198	1,299,075	-	-
Lease Payment Transfers In - Computers	365,515	341,113	367,669	367,669	370,003	342,639	-	-
Lease Payment Transfers In - Other Equip.	83,789	92,738	93,048	93,048	93,048	78,875	-	-
Maintenance/Loan Repayment	551,496	2,069,995	611,589	611,589	600,839	620,519	-	-
Interest & Miscellaneous	114,018	110,021	111,540	111,540	115,043	14,950	-	-
Total Revenues	**2,184,494**	**3,758,161**	**2,418,958**	**2,418,958**	**2,402,131**	**2,356,058**	**-**	**-**
Total Resources	**7,665,264**	**7,791,953**	**6,409,867**	**8,124,132**	**8,107,305**	**6,630,311**	**-**	**-**
EXPENDITURES								
Replacements - Vehicles	1,019,075	980,267	2,218,570	2,246,647	2,246,647	3,423,161	-	-
Replacements - Computers	82,432	61,233	-	-	-	-	-	-
Capital Outlay	417,409	252,621	792,891	796,479	796,479	1,197,908	-	-
Vehicle Maintenance	591,694	620,031	620,519	620,519	620,519	642,188	-	-
Computer Maintenance	-	150,678	169,407	169,407	169,407	171,567	-	-
Total Expenditures	**2,110,610**	**2,064,829**	**3,801,387**	**3,833,052**	**3,833,052**	**5,434,824**	**-**	**-**
Curr. Rev - Curr. Expend	**73,884**	**1,693,332**	**(1,382,429)**	**(1,414,094)**	**(1,430,921)**	**(3,078,766)**	**-**	**-**
One-Time Expenditures	1,520,861	21,950	-	-	-	-	-	-
ENDING FUND BALANCE	**4,033,793**	**5,705,174**	**2,608,480**	**4,291,080**	**4,274,253**	**1,195,487**		

2014-15 Replacement Listing

Asset #	Radio #	Division	Serv. Year	Make	Description	Notes	Life	Repl. Year	Rev. Repl.	Original Cost	Budgeted Repl.
201228	1216	12	2001	Chevrolet	Impala	Background	7	2008	2015	$16,224	$29,909
201599	4101	41	2007	Ford	Crown Vic	Patrol LT (08 mo	5	2012	2015	$21,322	$28,247
209079	4114	41	2013	Ford 2013	Interceptor	Patrol	3	2015		$27,509	$29,187
201688	4214	42	2009	Ford	Crown Vic	Traffic	5	2014	2015	$22,487	$24,826
201695	5104	51	2008	Dodge	Durango	CID	7	2015		$18,549	$21,313
201684	5130	51	2008	Ford	Taurus	CID	7	2015		$20,834	$23,938
201698	5131	51	2008	Ford	Fusion (2009 model)	CID	7	2015		$17,867	$20,529
201694	5132	51	2008	Dodge	Durango	CID	7	2015		$18,549	$21,313
201700	5133	51	2008	Toyota	Corolla	CID	7	2015		$17,177	$19,736
201680	5134	51	2008	Chevrolet	Malibu 2009	CID	7	2015		$17,833	$20,490
202370	5136	51	2007	Dodge	Charger	CID	7	2014	2015	$14,946	$17,173
202371	5137	51	2007	Dodge	Charger	CID	7	2014	2015	$14,946	$17,173
202367	5138	51	2007	Dodge	Charger	CID	7	2014	2015	$14,946	$17,173
202368	5139	51	2007	Dodge	Charger	CID	7	2014	2015	$14,946	$17,173
201699	5140	51	2008	Ford	Fusion (2009 model)	CID	7	2015		$17,867	$20,529
202375	5150	51	2007	Ford	E250 Van	Crime Scene	7	2014	2015	$18,490	$21,245
201682	5201	52	2008	Dodge	Charger	Spec. Ops. Lt.	7	2015		$14,946	$17,173
201696	5202	52	2008	Dodge	Charger	Spec Inestig. Sgt.	7	2015		$15,146	$17,403
201623	5203	52	2006	Ford	Crown Vic	Sgt.	7	2013	2015	$21,010	$24,140
201685	5210	52	2009	Chrysler	Sebring	Spec. Inv. Det. N	7	2015		$15,712	$18,053
201681	5211	52	2008	Toyota	Corolla (model 09)	Spec. Inv. Det. N	7	2015		$17,777	$20,426
201683	5212	52	2008	Toyota	Corolla (model 09)	Narc	7	2015		$17,177	$19,736
201584	5221	52	2008	Ford	Crown Vic	SRO	7	2015		$21,857	$25,113
201583	5230	52	2008	Ford	Crown Vic	DPU	7	2015		$21,857	$25,114
201691	5231	52	2008	Ford	Crown Vic	DPU	7	2015		$21,857	$25,114
201622	5232	52	2006	Ford	Crown Vic	DPU	7	2013	2015	$21,010	$24,140
201626	5234	52	2006	Ford	Crown Vic	GANG	7	2013	2015	$21,010	$24,140
202389	5240	52	2007	Ford	Crown Vic	NRO	7	2014	2015	$20,989	$24,116
201585	5241	52	2008	Ford	Crown Vic	NRO	7	2015		$21,857	$25,114
201586	5242	52	2008	Ford	Crown Vic	NRO	7	2015		$21,857	$25,114
201692	5243	52	2008	Ford	Crown Vic	NRO	7	2015		$21,857	$25,114
202388	7310	52	2007	Ford	Crown Vic	Warrants	7	2014	2015	$20,989	$24,116
201582	7311	52	2008	Ford	Crown Vic	Warrants	7	2015		$21,857	$25,114
202364	C 163	11	2007	Ford	Expedition		7	2014	2015	$26,954	$30,970
202362	C 161	11	2007	Ford	Expedition		7	2014	2015	$26,954	$30,970
201432	E 164	21	2003	American Lafran	Pumper		12	2015		$324,132	$410,999
201604	C 165	23	2008	Ford	Expedition	Bomb K-9	7	2015		$34,494	$39,634
201589	C 168	32	2008	Ford	F450	Fire Mechanic tru	7	2015		$47,293	$54,340
201572	C 167	42	2008	Ford	F-150		7	2015		$28,031	$32,208
7867	Boat 169	24	2005	1996 Boston Wh	(Refurbish Only)	BOAT W/ TRLR	10	2015		$50,000	$60,950
202423	Boat 168	24	2004	2004 Boston Wh	(Refurbish Only)	BOAT W/ TRLR	10	2014	2015	$50,000	$60,950
202420	Station 1	31	2004	SCBA Compressor			8	2012	2015	$18,411	$21,578
	Station 4	31	2007	SCBA Compressor			8	2015		$34,315	$40,217
202489	530	21	2006	Ford	F150	Std Cab	6	2012	2015	12,046	$20,346
200086	545	22	2000	GMC	Top Kick	Pothole Pat.	10	2010	2015	43,747	$79,992
200087	545	22	2000			Pothole Pat.	10	2010	2015	44,770	$81,862
201611	546	22	2008	Ford	F350 w/dump bed (n	Crew cab	7	2015		33,882	$38,930
201610	549	22	2008	Ford	F350 w/dump bed (n	Crew cab	7	2015		33,882	$38,930
8377	560	22	1998	Mack	Funding moved from	Concrete Tr.	14	2012	2015	102324	$165,000
201609	556	23	2008	Ford	F350 w/dump bed (n	Crew cab	7	2015		33,882	$38,930
201612	554	23	2008	Ford	F350 w/dump bed (n	Crew cab	7	2015		33,882	$38,930
201108	555	23	2001	Sterling	LT 7500	Tandem	10	2012	2015	59,367	$94,080
201613	533	24	2008	Ford	F350 w/dump bed (n	Crew cab	7	2015		33,822	$38,861
4984	534	24	1999	GMC	Top Kick 2000	5-6 yard	14	2009	2015	43,828	$90,000
201109	539	24	2001	Sterling	LT 7500	Tandem	10	2011	2015	59,367	$101,317
202449	542	25	2005	Ford	F150		6	2011	2015	11,883	$13,380
201569	513	82	2007	Ford	F350 (model 06)	Super Duty	7	2014	2015	53,745	$70,575

201634	9311	43	2006	Ford	F150		7	2013	2015	12,046	$13,841
201635	9580	43	2006	Ford	F150 Long Bed		7	2013	2015	13,500	$15,512
202495	9716	43	2006	Ford	F150		7	2013	2015	12,046	$13,841
201632	9717	43	2006	Ford	F150		7	2013	2015	12,046	$13,841
201633	9718	43	2006	Ford	F150 Long Bed		7	2013	2015	13,500	$15,512
202366	Backhoe410	22	2007	Case	580M	Backhoe	8	2015		50,662	$59,376
8050	550	22	1997	Arrow	1350	Hammer	8	2005	2015	53,813	$63,609
202365	552	23	2007	Case	580M	Backhoe	8	2015		50,662	$59,376
200033	Loader	24	2000	John Deere	TC 544 H	Re-hab ext 2015	12	2012	2015	113,852	$144,365
201430	TRAC 1	24	2002	CAT	953 C	Loader	12	2014	2015	175,000	$221,900
201571	580	31	2008	Ford	F150		7	2015		18,370	$21,107
202448	582	35	2005	Ford	F150		6	2010	2015	11,883	$20,072
201657	590	35	2007	Ford	E350	Camera	8	2015		160,377	$187,962
202484	520	34	2006	Ford	F150		6	2012	2015	12,046	$13,564
202483	525	34	2006	Ford	F150	was 522 (retired)	6	2012	2015	12,046	$13,564
202373	523	34	2007	Ford	F250	2008 model	6	2013	2015	20,205	$22,751
201562	377	14	2006	Ford	F150 Super Cab (model 07)		8	2014	2015	$15,821	$18,542
202455	378	14	2005	Ford	F150		8	2011	2015	$11,883	$13,927
202374	379	14	2007	Ford	F150		7	2014	2015	$15,198	$17,463
202451	311	52	2005	Ford	F150		8	2012	2015	$11,883	$13,927
201592	312	54	2007	Ford	F250 (model 08)		8	2015		$19,223	$22,529
202450	323	61	2005	Ford	F150		7	2012	2015	$11,883	$13,654
201617	391	72	2007	Chev	Cargo Van	Van	7	2014	2015	$18,968	$21,794
201618	392	72	2007	Chev	Cargo Van	Van	7	2014	2015	$18,968	$21,794
202456	393	73	2005	Ford	F150		10	2015		$11,883	$14,485
201591	370	57	2007	Ford	F250 (model 08)		7	2014	2015	$19,071	$21,913
201679	373	57	2008	Ford	F450	Crane	7	2015		$48,951	$56,245
4716	576	42	1995	GMC	3500	Fleet Maint.	7	2002	2015	21,392	$24,579
4920	575	42	1999	Dodge	Ram 1500	Fleet Maint.	8	2007	2015	16,961	$19,878
201620	703	41	2008	Ford	F350 Crew	Stake Bed	7	2015		$28,523	$32,773
201574	700	41	2008	Ford	F350 Crew	Stake Bed	7	2015		$27,923	$32,084
202482	724	41	2006	Ford	F-150		7	2013	2015	$12,046	$13,841
202347	Line 1	41	2009	Smithco	Superliner	Line Stripper	6	2015		$12,392	$13,953
201606	752	41	2008	Toro (mod 2007)	Groundsmaster 7200	Mower	5	2013	2015	$16,250	$17,940
202421	732	41	2004	Ford	02 FORD TRACTOR W/LOADER &		10	2014	2015	$36,810	$44,871
202500	738	41	2006	Toro (mod 05)	Reelmaster 5500 (**R**	Mower	8	2014	2015	$41,295	$48,398
202355	737	41	2009	Toro	4000-D	Groundmaster	5	2014	2015	$48,594	$53,648
209002	754	41	2010	Toro	Workman	Utility Vehicle	4	2014	2015	$8,035	$8,694
202361	736	41	2007	Kawasaki	Mule 600		7	2014	2015	$5,790	$6,653
201615	760	41	2008	Toro (mod 07)	580D	Mower	7	2015		$63,710	$73,203
8762	Skid Steer	41	1998	Case	90 XT	Skid Steer	10	2008	2015	$60,000	$73,140
5022	734	41	1999	New Holland	TC 29	Tractor	10	2009	2015	$9,969	$12,152
5023	730	41	1999	Kubota	99 kubota 50 hp trac	Tractor	10	2009	2015	$14,787	$18,025
200361	Trencher	41	2000	Case	360	Trencher	15	2015		$21,416	$28,826
209003	748	41	2010	Toro	Z 580D	Mower	5	2015		$12,985	$14,335
202444	755	41	2005	Toro	MultiPro 1250	Sprayer	5	2010	2015	$18,500	$20,424
201570	722	4B	2007	Ford	F350 Crew Truck	9' Stake Bed	7	2014	2015	$27,851	$32,001
201551	Line #5	4B	2009	Smithco	Superliner	Liner	3	2012	2015	$12,892	$13,678
201555	762	4B	2009	Toro	5510 Reelmaster	Mower	5	2014	2015	$46,244	$51,053
201556	763	4B	2009	Toro	5510 Reelmaster	Mower	5	2014	2015	$46,244	$51,053
201557	767	4B	2009	Toro	MultiPro 1250	Sprayer	5	2014	2015	$25,715	$28,389
201559	764	4B	2009	Toro	Infield Pro		5	2014	2015	$21,898	$24,175
201560	761	4B	2009	Toro	7200 Groundmaster	Mower	5	2014	2015	$16,495	$18,210
201552	769	4B	2009	Toro	687 Aerator		6	2015	2015	$5,946	$6,695
201553	765	4B	2009	Toro	Workman		6	2015	2015	$7,822	$8,808
201554	766	4B	2009	Toro	Workman		6	2015	2015	$7,822	$8,808
202354	768	4B	2009	Toro	Pro Force Blower	Blower	6	2015	2015	$6,504	$7,324
202494	757	4B	2006	Toro	SandPro 5040		6	2012	2015	$21,898	$24,657
201631	758	4B	2006	Toro	Top Dresser		6	2012	2015	$9,213	$10,374
4903	562	11	1999	Dodge	Ram 1500	Van	7	2006	2015	$15,453	$17,755
201602	1510	33	2008	Ford	F150		5	2013	2015	$16,198	$17,883
201601	1509	33	2008	Ford	F150		5	2013	2015	$16,198	$17,883

201603	1511	33	2008	Ford	F150		5	2013	2015	$16,198	$17,883
202350	805	64	2009	Ford	Chasis		6	2015		$16,640	$18,737
202349	801	64	2009	Ford	Chasis		6	2015		$16,640	$18,737
202353	802	64	2009	Ford	Chasis		6	2015		$16,640	$18,737
202351	803	64	2009	Ford	Chasis		6	2015		$16,640	$18,737
202352	804	64	2009	Ford	Chasis		6	2015		$16,640	$18,737
202390	1543	43	2007	Ford	F150		7	2014	2015	Grant	$21,178
201593	1565	62	2007	Toyota	Prius		7	2014	2015	Grant	$22,554
										Total	**$4,621,069**
										Vehicle Total	**$3,423,161**
										Equipment Total	**$1,197,908**

Self Insurance Risk Fund

Fund (535)

The Insurance Risk Fund is an internal fund, which receives revenue from premium charges to the departments. Expenses include claim payments, administrative costs, and reinsurance premiums for Workers Compensation, Unemployment, and Liability/Property Casualty programs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**7,332,849**	**6,324,547**	**5,387,390**	**5,274,912**	**5,274,913**	**5,297,464**		
REVENUES								
Employee Life Premium Transfer	226,692	238,728	253,723	253,723	253,723	261,001	-	-
Long Term Disability Transfer	95,157	99,899	101,152	101,152	101,152	103,876	-	-
Property/Casualty Premium Transfer	507,732	495,334	465,425	465,425	469,925	468,328	-	-
Unemployment Premium Transfer	33,075	33,900	36,250	36,250	36,750	36,700	-	-
Workers Compensation	620,433	654,709	652,500	652,500	661,500	660,600	-	-
Interest & Miscellaneous	25,750	9,304	20,853	20,853	15,000	9,300	-	-
Total Revenues	**1,508,839**	**1,531,875**	**1,529,903**	**1,529,903**	**1,538,050**	**1,539,805**	**-**	**-**
Total Resources	**8,841,688**	**7,856,422**	**6,917,293**	**6,804,815**	**6,812,963**	**6,837,269**	**-**	**-**
EXPENDITURES								
Employee Benefit	22,916	23,006	22,000	22,000	22,000	22,000	-	-
Liability & Casualty	514,797	486,032	608,000	624,896	624,896	629,400	-	-
Life Insurance	314,207	337,278	275,000	275,000	275,000	275,000	-	-
Long Term Disability	65,898	68,061	75,000	75,000	75,000	75,000	-	-
Unemployment Benefit	21,168	32,935	29,000	29,000	29,000	29,000	-	-
Workers Compensation	181,104	605,024	460,000	460,000	460,000	490,000	-	-
Cont. Oblig.	65,212	29,172	26,960	29,603	29,603	16,463	-	-
Total Expenditures	**1,185,301**	**1,581,508**	**1,495,960**	**1,515,499**	**1,515,499**	**1,536,863**	**-**	**-**
Curr. Rev - Curr. Expend	**323,538**	**(49,634)**	**33,943**	**14,404**	**22,551**	**2,942**	**-**	**-**
Transfers Out	1,221,000	1,000,000	-	-	-	-	-	-
One-Time Expendiitures	110,839	-	-	-	-	1,207,552	-	-
ENDING FUND BALANCE	**6,324,548**	**5,274,913**	**5,421,333**	**5,289,316**	**5,297,464**	**4,092,854**		

Asset Forfeitures-State

Fund (605)

This asset forfeiture fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**101,990**	**103,176**	**92,650**	**165,534**	**165,534**	**139,034**		
REVENUES								
Court Award Revenue	7,041	7,525	18,500	18,500	4,700	4,700	-	-
Interest & Miscellaneous	9,166	62,297	6,375	6,375	5,800	5,800	-	-
Total Revenues	**16,207**	**69,823**	**24,875**	**24,875**	**10,500**	**10,500**	**-**	**-**
Total Resources	**118,197**	**172,999**	**117,525**	**190,409**	**176,034**	**149,534**	**-**	**-**
EXPENDITURES								
Police Department	15,021	7,465	37,000	37,000	37,000	37,000	-	-
Total Expenditures	**15,021**	**7,465**	**37,000**	**37,000**	**37,000**	**37,000**	**-**	**-**
Curr. Rev - Curr. Expend	**1,185**	**62,358**	**(12,125)**	**(12,125)**	**(26,500)**	**(26,500)**	**-**	**-**
ENDING FUND BALANCE	**103,175**	**165,534**	**80,525**	**153,409**	**139,034**	**112,534**		

Health Ins. Trust Fund

Fund (614)

The Health Fund is an internal fund, which receives revenue from premium charges to the departments and employee contributions for dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the Health and Dental programs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**490,561**	**27,809**	**1,303,561**	**1,347,432**	**1,347,432**	**1,349,773**		
REVENUES								
Charges for Services	6,889,657	8,019,037	8,975,778	8,975,778	8,913,568	9,262,101	-	-
OPEB Liability Reimbursements	302,500	368,800	329,400	329,400	329,400	339,800	-	-
Interest & Miscellaneous	12,838	24,657	12,916	12,916	58,011	32,000	-	-
Transfers In	500,000	1,000,000	-	-	-	-	-	-
Total Revenues	**7,704,995**	**9,412,494**	**9,318,094**	**9,318,094**	**9,300,979**	**9,633,901**	**-**	**-**
Total Resources	**8,195,556**	**9,440,303**	**10,621,655**	**10,665,526**	**10,648,411**	**10,983,674**	**-**	**-**
EXPENDITURES								
Human Resources	43,320	103,615	61,052	61,052	61,052	61,052	-	-
Clinic	-	-	421,742	453,267	454,267	441,699	-	-
Wellness	30,307	22,839	35,000	35,000	35,000	35,000	-	-
Misc. Premiums	228,412	532,611	508,621	508,621	555,050	538,355	-	-
Health/Dental TPA	445,617	387,977	369,156	369,156	348,100	311,044	-	-
OPEB Transfer	359,300	366,600	279,200	279,200	279,200	224,000	-	-
Stop Loss Insurance	588,164	691,529	758,167	758,167	870,279	1,004,398	-	-
Health Claims Paid	6,466,736	5,981,711	6,859,710	6,828,185	6,690,000	6,913,000	-	-
Audit / Tax Service	5,890	5,990	5,990	5,990	5,690	5,690	-	-
Total Expenditures	**8,167,746**	**8,092,872**	**9,298,638**	**9,298,638**	**9,298,638**	**9,534,238**	**-**	**-**
Curr. Rev - Curr. Expend	**(462,751)**	**1,319,623**	**19,456**	**19,456**	**2,341**	**99,663**	**-**	**-**
ENDING FUND BALANCE	**27,810**	**1,347,432**	**1,323,017**	**1,366,888**	**1,349,773**	**1,449,436**		

OPEB Liability Trust Fund

Fund (616)

The OPEB Liability Trust Fund accounts for retiree health claims.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**2,738,050**	**3,333,183**	**3,418,163**	**3,739,985**	**3,739,985**	**3,756,565**		
REVENUES								
Transfers In	359,300	366,600	279,200	279,200	279,200	224,000	-	-
Interest	87,181	66,780	87,180	87,180	66,780	66,780	-	-
Unrealized/Realized Gain/Loss Net	451,152	342,221	-	-	-	-	-	-
Total Revenues	**897,633**	**775,602**	**366,380**	**366,380**	**345,980**	**290,780**	**-**	**-**
Total Resources	**3,635,683**	**4,108,785**	**3,784,543**	**4,106,365**	**4,085,965**	**4,047,345**	**-**	**-**
EXPENDITURES								
Net Retiree Benefits Cost	302,500	368,800	329,400	329,400	329,400	339,800	-	-
Total Expenditures	**302,500**	**368,800**	**329,400**	**329,400**	**329,400**	**339,800**	**-**	**-**
Curr. Rev - Curr. Expend	**595,133**	**406,802**	**36,980**	**36,980**	**16,580**	**(49,020)**	**-**	**-**
ENDING FUND BALANCE	**3,333,183**	**3,739,985**	**3,455,143**	**3,776,965**	**3,756,565**	**3,707,545**		

Asset Forfeitures-Federal

Fund (635)

This asset forfeiture fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**205,621**	**662,233**	**422,787**	**677,802**	**677,802**	**61,831**		
REVENUES								
Court Award Revenue	567,455	371,222	200,000	200,000	200,000	200,000	-	-
Interest & Miscellaneous	1,697	1,051	1,489	1,489	1,584	1,585	-	-
Total Revenues	**569,152**	**372,273**	**201,489**	**201,489**	**201,584**	**201,585**	**-**	**-**
Total Resources	**774,773**	**1,034,506**	**624,276**	**879,291**	**879,386**	**263,416**	**-**	**-**
EXPENDITURES								
Police Department	112,540	356,704	278,186	817,555	817,555	245,776	-	-
Total Expenditures	**112,540**	**356,704**	**278,186**	**817,555**	**817,555**	**245,776**	**-**	**-**
Curr. Rev - Curr. Expend	**456,612**	**15,569**	**(76,697)**	**(616,066)**	**(615,971)**	**(44,191)**	**-**	**-**
ENDING FUND BALANCE	**662,233**	**677,802**	**346,090**	**61,736**	**61,831**	**17,640**		

4B Sales Tax Fund

Fund (740)

This fund was established during FY 2002/03 to account for projects and maintenance items funded through the 4B sales tax for parks and library improvements.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 AdjBdg P	2013-2014 Revised	2014-2015 Adopted		
BEGINNING FUND BALANCE	**6,675,232**	**7,187,153**	**7,776,605**	**8,178,343**	**8,178,343**	**8,577,593**		
REVENUES								
4B Sales Tax	5,203,845	5,685,240	5,393,296	5,393,296	5,685,240	5,685,240	-	-
Recreation	270,178	235,728	259,800	259,800	246,020	251,000	-	-
Transfers In / Miscellaneous	27,798	16,574	58,518	58,518	52,953	53,048	-	-
Total Revenues	**5,501,822**	**5,937,542**	**5,711,614**	**5,711,614**	**5,984,213**	**5,989,288**	**-**	**-**
Total Resources	**12,177,054**	**13,124,695**	**13,488,219**	**13,889,957**	**14,162,556**	**14,566,881**	**-**	**-**
EXPENDITURES								
Administration / Legal	60,175	60,000	60,000	60,000	60,000	60,000	-	-
Parks & Leisure Services	1,858,663	2,018,683	2,502,441	2,502,441	2,431,844	2,441,475	-	-
Debt Service	3,041,019	2,845,809	2,743,259	2,743,259	2,743,259	2,740,614	-	-
Total Expenditures	**4,959,856**	**4,924,492**	**5,305,700**	**5,305,700**	**5,235,103**	**5,242,089**	**-**	**-**
Curr. Rev - Curr. Expend	**541,965**	**1,013,050**	**405,914**	**405,914**	**749,110**	**747,199**	**-**	**-**
Transfers Out	30,044	21,860	345,600	349,860	349,860	20,600	-	-
ENDING FUND BALANCE	**7,187,153**	**8,178,343**	**7,836,919**	**8,234,397**	**8,577,593**	**9,304,192**		
OPERATING RESERVE	**991,971**	**984,898**	**1,061,140**	**1,061,140**	**1,047,021**	**1,048,418**		
UNDESIGNATED RESERVE	**6,195,182**	**7,193,445**	**6,775,779**	**7,173,257**	**7,530,572**	**8,255,774**		

Debt

Some projects are too costly to be funded with current year revenues alone. Examples include new street construction, building construction, and water and sewer line replacements, all of which can cost several million dollars a piece. In order to continue to provide routine services such as police and fire, projects like these are funded by selling bonds.

When bonds are sold, the city receives money from the sale which it uses to fund the project. The city must then make regular payments to pay off the principal and interest on the bond. This is similar to getting a mortgage to purchase a home and then making monthly payments to pay off the loan.

Projects are determined several years in advance of when they actually need to be constructed. A group of projects that will need bond funding is typically referred to as a "bond package".

Some bond packages are so large that a vote is held to determine whether to incur the debt necessary to construct them. Bonds that are voted on are called "General Obligation Bonds". Other bond packages can be approved by the City Council only. Bonds approved by Council only are called "Certificates of Obligation Bonds" (or "Revenue Bonds" if they are for water and sewer projects).

The City of Lewisville has four major categories of debt: General Fund debt, 4B Sales Tax Fund debt, Tax Increment Fund debt and Utility Fund debt. Debt in the General Fund is currently from General Obligation bonds. Debt in the 4B Fund is currently from Certificates of Obligation bonds and debt in the Utility Fund is currently from Revenue Bonds.

Category	Debt is Paid for By:	Types of Bonds Being Used:	Authorized By:
General	Property Taxes	General Obligation	Voters
Utility Fund	Water / sewer revenues	Revenue bonds	City Council
4B Fund	4B Sales Tax	Certificate of Obligation	City Council
TIF Fund	Property Taxes	Certificate of Obligation	City Council

Municipal Bond Rating

The city's General Obligation Bonds and Certificates of Obligation carry an AAA rating from Fitch and an AAA rating from Standard and Poor's, both of which are national rating agencies. The city's Water and Sewer Revenue Bonds carry an AAA from Standard and Poor's and an AAA rating from Fitch's.

Type	Fitch	Standard & Poor's
General Fund	AAA	AAA
Utility Fund	AAA	AAA

Future Debt Payments Required

The city will be required to make annual payments as follows (includes principal and interest):

FY	GO Bonds	CO Bonds	Revenue Bonds	TOTAL DEBT PAYMENTS
2014-2015	10186284.02	1791450.02	5748976.28	17,726,710.32
2015-2016	10037741.27	1832425.02	5676882.53	17,547,048.82
2016-2017	9515939.02	1851762.52	5039026.28	16,406,727.82
2017-2018	9250156.14	1887037.52	5040307.53	16,177,501.19
2018-2019	8580591.51	1919868.77	4354538.78	14,854,999.06
2019-2020	7731233.76	1958622.52	3987902.53	13,677,758.81
2020-2021	7121212.51	1992676.27	3994088.15	13,107,976.93
2021-2022	6677831.26	2022383.77	3650353.77	12,350,568.80
2022-2023	6070803.13	2057451.89	3307381.89	11,435,636.91
2023-2024	4853212.50	2097456.26	3298836.26	10,249,505.02
2024-2025	2484806.25	2139909.38	2510925.01	7,135,640.64
2025-2026	2069675.00	2186425.00	1522981.26	5,779,081.26
2026-2027	2075125.00	2228800.00	1515706.26	5,819,631.26
2027-2028	2067375.00	1221175.00	751515.63	4,040,065.63
2028-2029	1081375.00	1220675.00	440750.00	2,742,800.00
2029-2030		1222550.00		1,222,550.00
2030-2031		1224537.50		1,224,537.50
2031-2032		1221887.50		1,221,887.50
TOTAL	**89,803,361.37**	**32,077,093.94**	**50,840.172.16**	**172,720,627.47**

* Note: The debt service budgets in the fund summaries reflect these amounts plus or minus any reserve buildups or draw-downs required as part of efforts to maintain a consistent I&S rate.

General Obligation Debt

The General Fund's debt is managed in a separate fund generally referred to as the "Debt Service Fund". The purpose of the Debt Service Fund is to provide for principal and interest payments for bonds issued for General Fund-related projects. These payments are made with revenue derived from the property tax (see below).

Expenditures vary each year in relation to the timing of issuance and the schedule of repayments.

Debt Service Portion of the Property Tax Rate

The property tax rate is comprised of two components: Operations and Maintenance (O&M) and Interest and Sinking (I&S). The O&M rate is developed to provide the level of funding needed to cover existing and new general fund services approved by the City Council. The I&S rate is developed to cover the interest and principal payments needed to service the City's existing debt.

The debt service rate is based upon the amount of outstanding debt.

The City is permitted, by Article XI, Section 5, of the State of Texas Constitution to levy taxes up to $2.50 per $100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt.

Operations & Maintenance	**$0.318766**
Principal & Interest on Debt	**$0.11732**
Total Property Tax Rate	**$0.436086**

General Obligation Bond Election

In November of 2003, voters authorized a $68.725 million General Obligation bond package. The election authorized three propositions, as detailed below. All authorization has now been sold. The City is in the process of a new Blue Ribbon committee to determine the next bond sale propositions.

Street Improvements	$64,270,000
Jail Facilities	$ 3,115,000
Public Safety Training Facilities	$ 1,340,000
	$68,725,000

Budgeted Debt Service Revenues vs. Actual Debt Service Revenues

Debt Service Fund revenues typically exceed the budgeted amount for three reasons:

1. Collection rate higher than budgeted: Historically, the City budgeted for property tax to be collected at a rate less than 100% (usually 98%), however the collections have actually materialized higher than that in each of the last ten years. For FY 2013-14, the collection rate is budgeted at 100%.

2. Properties with Frozen Values not Allowed to be Budgeted: Property values related to the Over 65 and Disabled Tax Freeze are not allowed to be included in the effective tax rate calculation, therefore, could not be budgeted in the Debt Service Fund. However, the city receives tax revenue on that frozen value. This amounts to approximately $250,000 in excess collections.

3. Bond Funded Projects Come in Under Budget: If funding remains at the end of a bond-funded project (including any interest earned) and there are no other projects specified in the issuance, the only option is to transfer these savings to the Debt Service Fund.

4. Arbitrage and Debt Service Fund Interest: The remaining increase in revenue is due to transfers-in related to arbitrage liability, and interest earnings exceeding budget projections.

The excess tax collections (exclusive of the funds transferred in from other sources) affect next year's effective tax rate calculation and have the effect of lowering the I&S or debt portion of the overall tax rate.

Future General Obligation Bond Payment Requirements

Each year the city makes principal and interest payments on the debt it has issued. This section details the General Obligation bond payments, by fiscal year.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014-2015	7,370,000.00	2,816,284.02	10,186,284.02
2015-2016	7,535,000.00	2,502,741.27	10,037,741.27
2016-2017	7,320,000.00	2,195,939.02	9,515,939.02
2017-2018	7,335,000.00	1,915,156.14	9,250,156.14
2018-2019	6,930,000.00	1,650,591.51	8,580,591.51
2019-2020	6,345,000.00	1,386,233.76	7,731,233.76
2020-2021	5,995,000.00	1,126,212.51	7,121,212.51
2021-2022	5,795,000.00	882,831.26	6,677,831.26
2022-2023	5,415,000.00	655,803.13	6,070,803.13
2023-2024	4,395,000.00	458,212.50	4,853,212.50
2024-2025	2,160,000.00	324,806.25	2,484,806.25
2025-2026	1,825,000.00	244,675.00	2,069,675.00
2026-2027	1,905,000.00	170,125.00	2,075,125.00
2027-2028	1,975,000.00	92,375.00	2,067,375.00
2028-2029	1,055,000.00	26,375.00	1,081,375.00
TOTAL	**$ 73,355,000.00**	**$ 16,448,361.37**	**$ 89,803,361.37**

General Obligation Bond Issuances Being Paid For in FY 2014-15

This section shows how much the city will pay in FY 2014-15 for bonds it sold in past years. Bonds are *authorized* in one large amount, but are *sold* in small chunks. Bond sales usually occur each year and each one is referred to as an “issuance”.

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2005 Ref. & Improv.	$ 1,295,000.00	$ 99,738.75	$ 67,363.75	$ 1,462,102.50
2006	435,000.00	93,843.13	84,708.13	613,551.26
2007 Ref. & Improv.	2,030,000.00	321,775.00	271,025.00	2,622,800.00
2008	470,000.00	141,953.13	132,553.13	744,506.26
2009	280,000.00	70,562.50	66,362.50	416,925.00
2010 Refunding - REV Supported	740,000.00	42,920.25	33,041.25	815,961.50
2012 Ref. & Improv. - GO Supported	420,000.00	249,475.00	241,075.00	910,550.00
2012 Ref. & Improv. - 4B Supported	1,040,000.00	249,500.00	228,700.00	1,518,200.00
2013	660,000.00	214,143.75	207,543.75	1,081,687.50
TOTAL	**$ 7,370,000.00**	**$ 1,483,911.51**	**$ 1,332,372.51**	**$ 10,186,284.02**

Certificate of Obligation Debt

Certificates of obligation have been issued by the City Council for 4B Fund related projects and Old Town TIF Fund related projects.

In 2002, voters approved a ¼ cent sales tax for the development of a parks and library projects fund (authorized under Texas statute Title 83, Chapter 10, Article 5190.6 (Development Corporation Act of 1979), Section 4B). To begin construction of projects immediately (rather than waiting for revenue from the sales tax to accumulate), the City Council authorized a $21 million Certificate of Obligation bond in 2004. In 2007, another 18.18 million was issued for Railroad Park.

In 2007, Council issued another certificate of obligation bond to fund the construction of an arts activity center in the Old Town Tax increment Finance (TIF) District. This bond was for $8.04 million.

Future Certificate of Obligation Bond Payment Requirements

Each year the city makes principal and interest payments on the debt it has issued. This section details the Certificate of Obligation bond payments, by fiscal year.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014-2015	795,000.00	996,450.02	1,791,450.02
2015-2016	875,000.00	957,425.02	1,832,425.02
2016-2017	935,000.00	916,762.52	1,851,762.52
2017-2018	1,010,000.00	877,037.52	1,887,037.52
2018-2019	1,085,000.00	834,868.77	1,919,868.77
2019-2020	1,170,000.00	788,622.52	1,958,622.52
2020-2021	1,255,000.00	737,676.27	1,992,676.27
2021-2022	1,340,000.00	682,383.77	2,022,383.77
2022-2023	1,435,000.00	622,451.89	2,057,451.89
2023-2024	1,540,000.00	557,456.26	2,097,456.26
2024-2025	1,655,000.00	484,909.38	2,139,909.38
2025-2026	1,785,000.00	401,425.00	2,186,425.00
2026-2027	1,920,000.00	308,800.00	2,228,800.00
2027-2028	985,000.00	236,175.00	1,221,175.00
2028-2029	1,035,000.00	185,675.00	1,220,675.00
2029-2030	1,090,000.00	132,550.00	1,222,550.00
2030-2031	1,145,000.00	79,537.50	1,224,537.50
2031-2032	1,195,000.00	26,887.50	1,221,887.50
TOTAL	**$ 22,250,000.00**	**$ 9,827,093.94**	**$ 32,077,093.94**

Certificate of Obligation Bond Issuances Being Paid For in FY 2014-15

This section shows how much the city will pay in FY 2014-15 for bonds it sold in past years. Bonds are *authorized* in one large amount, but are *sold* in small chunks. Bond sales usually occur each year and each one is referred to as an “issuance”.

	BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2007-A	Combination Tax and	$ 550,000.00	$342,004.38	$329,629.38	$1,221,633.76
	Revenue - 4B Supported				
2007-B	Combination Tax and	245,000.00	165,164.38	159,651.88	569,816.26
	Revenue - TIF Supported				
	TOTAL	**$ 795,000.00**	**$507,168.76**	**$489,281.26**	**$1,791,450.02**

Utility Fund Debt (Revenue Bonds)

The Utility Fund's debt is managed in the same fund as the operating expenditures. This is because it is a proprietary fund. The purpose of the Utility Fund debt budget is to provide for principal and interest payments for bonds issued for Utility Fund-related projects. These payments are made with revenue derived from the sale of water and sewer services (and other related revenues).

For the Utility Fund, the City Council authorizes the sale of bonds. These are called "Revenue Bonds" and are similar to Certificates of Obligation bonds.

Expenditures vary each year in relation to the timing of issuance and the schedule of repayments.

Future Revenue Bond Payment Requirements

Each year the city makes principal and interest payments on the debt it has issued. This section details the Revenue Bond payments, by fiscal year.

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014-2015	4,230,000.00	1,518,976.28	5,748,976.28
2015-2016	4,330,000.00	1,346,882.53	5,676,882.53
2016-2017	3,850,000.00	1,189,026.28	5,039,026.28
2017-2018	4,000,000.00	1,040,307.53	5,040,307.53
2018-2019	3,455,000.00	899,538.78	4,354,538.78
2019-2020	3,210,000.00	777,902.53	3,987,902.53
2020-2021	3,335,000.00	659,088.15	3,994,088.15
2021-2022	3,110,000.00	540,353.77	3,650,353.77
2022-2023	2,880,000.00	427,381.89	3,307,381.89
2023-2024	2,985,000.00	313,836.26	3,298,836.26
2024-2025	2,300,000.00	210,925.01	2,510,925.01
2025-2026	1,385,000.00	137,981.26	1,522,981.26
2026-2027	1,435,000.00	80,706.26	1,515,706.26
2027-2028	715,000.00	36,515.63	751,515.63
2028-2029	430,000.00	10,750.00	440,750.00
TOTAL	**$ 41,650,000.00**	**$ 9,190,172.16**	**$ 50,840,172.16**

Revenue Bond Issuances Being Paid For in FY 2014-15

This section shows how much the city will pay in FY 2014-15 for bonds it sold in past several years. Bond sales usually occur each year and each one is referred to as an "issuance".

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2005 Ref. & Impr.	$ 925,000.00	$ 76,068.75	$ 52,943.75	$ 1,054,012.50
2006	250,000.00	51,661.25	46,411.25	348,072.50
2008	535,000.00	132,421.88	121,721.88	789,143.76
2009	660,000.00	170,901.88	161,001.88	991,903.76
2011 Ref. & Impr.	1,075,000.00	204,637.50	177,762.50	1,457,400.00
2012 Ref. & Impr.	510,000.00	83,415.63	75,765.63	669,181.26
2013	275,000.00	83,506.25	80,756.25	439,262.50
TOTAL	**$ 4,230,000.00**	**$ 802,613.14**	**$ 716,363.14**	**$ 5,748,976.28**

GENERAL OBLIGATION BOND PAYMENT REQUIREMENTS
BY FISCAL YEAR

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014-2015	$ 7,370,000.00	$ 2,816,284.02	$ 10,186,284.02
2015-2016	7,535,000.00	2,502,741.27	10,037,741.27
2016-2017	7,320,000.00	2,195,939.02	9,515,939.02
2017-2018	7,335,000.00	1,915,156.14	9,250,156.14
2018-2019	6,930,000.00	1,650,591.51	8,580,591.51
2019-2020	6,345,000.00	1,386,233.76	7,731,233.76
2020-2021	5,995,000.00	1,126,212.51	7,121,212.51
2021-2022	5,795,000.00	882,831.26	6,677,831.26
2022-2023	5,415,000.00	655,803.13	6,070,803.13
2023-2024	4,395,000.00	458,212.50	4,853,212.50
2024-2025	2,160,000.00	324,806.25	2,484,806.25
2025-2026	1,825,000.00	244,675.00	2,069,675.00
2026-2027	1,905,000.00	170,125.00	2,075,125.00
2027-2028	1,975,000.00	92,375.00	2,067,375.00
2028-2029	1,055,000.00	26,375.00	1,081,375.00
TOTAL	**$ 73,355,000.00**	**$ 16,448,361.37**	**$ 89,803,361.37**

MUNICIPAL BOND RATING

Type	Fitch	S & P
General Obligation	AAA	AAA

BOND PAYMENT REQUIREMENTS BY ISSUE
FISCAL YEAR 2014-2015
GENERAL OBLIGATION BONDS

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2005 Ref. & Improv.	$ 1,295,000.00	$ 99,738.75	$ 67,363.75	$ 1,462,102.50
2006	435,000.00	93,843.13	84,708.13	613,551.26
2007 Ref. & Improv.	2,030,000.00	321,775.00	271,025.00	2,622,800.00
2008	470,000.00	141,953.13	132,553.13	744,506.26
2009	280,000.00	70,562.50	66,362.50	416,925.00
2010 Refunding - REV Supported	740,000.00	42,920.25	33,041.25	815,961.50
2012 Ref. & Improv. - GO Supported	420,000.00	249,475.00	241,075.00	910,550.00
2012 Ref. & Improv. - 4B Supported	1,040,000.00	249,500.00	228,700.00	1,518,200.00
2013	660,000.00	214,143.75	207,543.75	1,081,687.50
TOTAL	**$ 7,370,000.00**	**$ 1,483,911.51**	**$ 1,332,372.51**	**$ 10,186,284.02**

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2005 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 1,295,000.00	5.000%	$ 99,738.75	$ 67,363.75	$ 1,462,102.50
2015-16	1,030,000.00	5.000%	67,363.75	41,613.75	1,138,977.50
2016-17	365,000.00	4.000%	41,613.75	34,313.75	440,927.50
2017-18	380,000.00	4.000%	34,313.75	26,713.75	441,027.50
2018-19	395,000.00	4.300%	26,713.75	18,221.25	439,935.00
2019-20	410,000.00	4.300%	18,221.25	9,406.25	437,627.50
2020-21	430,000.00	4.375%	9,406.25	-	439,406.25
TOTAL	**$ 4,305,000.00**		**$ 297,371.25**	**$ 197,632.50**	**$ 4,800,003.75**

Total Outstanding Bonds: $ 4,305,000.00

Total Original Issue: $ 14,445,000.00

All Bonds with maturities February 15, 2016 callable February 15, 2015, or any date thereafter at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Street improvements and refunding a portion of the City's outstanding general obligation bond debt.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2006 GENERAL OBLIGATION BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 435,000.00	4.200%	$ 93,843.13	$ 84,708.13	$ 613,551.26
2015-16	450,000.00	4.250%	84,708.13	75,145.63	609,853.76
2016-17	470,000.00	4.300%	75,145.63	65,040.63	610,186.26
2017-18	495,000.00	4.375%	65,040.63	54,212.50	614,253.13
2018-19	515,000.00	4.500%	54,212.50	42,625.00	611,837.50
2019-20	540,000.00	5.000%	42,625.00	29,125.00	611,750.00
2020-21	570,000.00	5.000%	29,125.00	14,875.00	614,000.00
2021-22	595,000.00	5.000%	14,875.00	-	609,875.00
TOTAL	**$ 4,070,000.00**		**$ 459,575.02**	**$ 365,731.89**	**$ 4,895,306.91**

Total Outstanding Bonds: $ 4,070,000.00

Total Original Issue: $ 6,805,000.00

All Bonds with maturities February 15, 2017 callable February 15, 2016, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Street improvements and construction of jail facilities.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2007 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 2,030,000.00	5.000%	$ 321,775.00	$ 271,025.00	$ 2,622,800.00
2015-16	2,130,000.00	5.000%	271,025.00	217,775.00	2,618,800.00
2016-17	2,235,000.00	5.000%	217,775.00	161,900.00	2,614,675.00
2017-18	1,590,000.00	4.000%	161,900.00	130,100.00	1,882,000.00
2018-19	980,000.00	4.000%	130,100.00	110,500.00	1,220,600.00
2019-20	1,025,000.00	5.000%	110,500.00	84,875.00	1,220,375.00
2020-21	1,075,000.00	5.000%	84,875.00	58,000.00	1,217,875.00
2021-22	1,130,000.00	5.000%	58,000.00	29,750.00	1,217,750.00
2022-23	1,190,000.00	5.000%	29,750.00	-	1,219,750.00
TOTAL	**$ 13,385,000.00**		**$ 1,385,700.00**	**$ 1,063,925.00**	**$ 15,834,625.00**

Total Outstanding Bonds: $ 13,385,000.00

Total Original Issue: $ 18,725,000.00

All Bonds with maturities February 15, 2018 callable February 15, 2017, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Street improvements, construction of jail facilities, and refunding of a portion of the City's outstanding general obligation bond debt.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2008 GENERAL OBLIGATION BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 470,000.00	4.000%	$ 141,953.13	$ 132,553.13	$ 744,506.26
2015-16	600,000.00	4.000%	132,553.13	120,553.13	853,106.26
2016-17	620,000.00	4.000%	120,553.13	108,153.13	848,706.26
2017-18	645,000.00	4.000%	108,153.13	95,253.13	848,406.26
2018-19	675,000.00	4.000%	95,253.13	81,753.13	852,006.26
2019-20	700,000.00	4.125%	81,753.13	67,315.63	849,068.76
2020-21	730,000.00	4.250%	67,315.63	51,803.13	849,118.76
2021-22	765,000.00	4.250%	51,803.13	35,546.88	852,350.01
2022-23	795,000.00	4.375%	35,546.88	18,156.25	848,703.13
2023-24	830,000.00	4.375%	18,156.25	-	848,156.25
TOTAL	**$ 6,830,000.00**		**$ 853,040.67**	**$ 711,087.54**	**$ 8,394,128.21**

Total Outstanding Bonds: $ 6,830,000.00

Total Original Issue: $ 8,715,000.00

All Bonds with maturities February 15, 2019 callable February 15, 2018, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Street and drainage improvements.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2009 GENERAL OBLIGATION BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 280,000.00	3.000%	$ 70,562.50	$ 66,362.50	$ 416,925.00
2015-16	285,000.00	3.250%	66,362.50	61,731.25	413,093.75
2016-17	295,000.00	3.500%	61,731.25	56,568.75	413,300.00
2017-18	310,000.00	3.750%	56,568.75	50,756.25	417,325.00
2018-19	315,000.00	3.750%	50,756.25	44,850.00	410,606.25
2019-20	335,000.00	4.000%	44,850.00	38,150.00	418,000.00
2020-21	345,000.00	4.000%	38,150.00	31,250.00	414,400.00
2021-22	355,000.00	4.000%	31,250.00	24,150.00	410,400.00
2022-23	375,000.00	4.000%	24,150.00	16,650.00	415,800.00
2023-24	390,000.00	4.125%	16,650.00	8,606.25	415,256.25
2024-25	405,000.00	4.250%	8,606.25	-	413,606.25
TOTAL	**$ 3,690,000.00**		**$ 469,637.50**	**$ 399,075.00**	**$ 4,558,712.50**

Total Outstanding Bonds: $ 3,690,000.00

Total Original Issue: $ 5,430,000.00

All Bonds with maturities February 15, 2020 callable February 15, 2019, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Street and drainage improvements.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2010 GENERAL OBLIGATION REFUNDING BONDS
$7,035,000 - REV SUPPORTED

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 740,000.00	2.670%	$ 42,920.25	$ 33,041.25	$ 815,961.50
2015-16	600,000.00	2.670%	33,041.25	25,031.25	658,072.50
2016-17	610,000.00	2.670%	25,031.25	16,887.75	651,919.00
2017-18	625,000.00	2.670%	16,887.75	8,544.00	650,431.75
2018-19	640,000.00	2.670%	8,544.00	-	648,544.00
					-
TOTAL	**$ 3,215,000.00**		**$ 126,424.50**	**$ 83,504.25**	**$ 3,424,928.75**

Total Outstanding Bonds: $ 3,215,000.00

Total Original Issue: $ 9,600,000.00

The Bonds are callable at any time.

Purpose: Refunding a portion of the City's outstanding general obligation and revenue bond debt.

Paying Agent: JPMorgan Chase Bank, NA

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2012 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS
$13,260,000 - GO SUPPORTED

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 420,000.00	4.000%	$ 249,475.00	$ 241,075.00	$ 910,550.00
2015-16	685,000.00	4.000%	241,075.00	227,375.00	1,153,450.00
2016-17	910,000.00	4.000%	227,375.00	209,175.00	1,346,550.00
2017-18	1,415,000.00	4.000%	209,175.00	180,875.00	1,805,050.00
2018-19	1,470,000.00	4.000%	180,875.00	151,475.00	1,802,350.00
2019-20	1,325,000.00	4.000%	151,475.00	124,975.00	1,601,450.00
2020-21	760,000.00	4.000%	124,975.00	109,775.00	994,750.00
2021-22	790,000.00	4.000%	109,775.00	93,975.00	993,750.00
2022-23	820,000.00	4.000%	93,975.00	77,575.00	991,550.00
2023-24	855,000.00	4.000%	77,575.00	60,475.00	993,050.00
2024-25	890,000.00	4.000%	60,475.00	42,675.00	993,150.00
2025-26	920,000.00	3.000%	42,675.00	28,875.00	991,550.00
2026-27	950,000.00	3.000%	28,875.00	14,625.00	993,500.00
2027-28	975,000.00	3.000%	14,625.00	-	989,625.00
TOTAL	**$ 13,185,000.00**		**$ 1,812,400.00**	**$ 1,562,925.00**	**$ 16,560,325.00**

Total Outstanding Bonds: $ 13,185,000.00

Total Original Issue: $ 25,750,000.00

All Bonds with maturities February 15, 2023 callable February 15, 2022, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Refunding a portion of the City's outstanding general and certificates of obligation debt; construction, expanding, and improving public safety training facilities; and, constructing improvements to the City's streets, sidewalks, and related drainage improvements.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2012 GENERAL OBLIGATION REFUNDING AND IMPROVEMENT BONDS
$12,490,000 - 4B SUPPORTED

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 1,040,000.00	4.000%	$ 249,500.00	$ 228,700.00	$ 1,518,200.00
2015-16	1,075,000.00	4.000%	228,700.00	207,200.00	1,510,900.00
2016-17	1,120,000.00	4.000%	207,200.00	184,800.00	1,512,000.00
2017-18	1,165,000.00	4.000%	184,800.00	161,500.00	1,511,300.00
2018-19	1,215,000.00	4.000%	161,500.00	137,200.00	1,513,700.00
2019-20	1,265,000.00	4.000%	137,200.00	111,900.00	1,514,100.00
2020-21	1,315,000.00	4.000%	111,900.00	85,600.00	1,512,500.00
2021-22	1,370,000.00	4.000%	85,600.00	58,200.00	1,513,800.00
2022-23	1,425,000.00	4.000%	58,200.00	29,700.00	1,512,900.00
2023-24	1,485,000.00	4.000%	29,700.00	-	1,514,700.00
TOTAL	**$ 12,475,000.00**		**$ 1,454,300.00**	**$ 1,204,800.00**	**$ 15,134,100.00**

Total Outstanding Bonds: $ 12,475,000.00

Total Original Issue: $ 25,750,000.00

All Bonds with maturities February 15, 2023 callable February 15, 2022, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Refunding a portion of the City's outstanding general and certificates of obligation debt; construction, expanding, and improving public safety training facilities; and, constructing improvements to the City's streets, sidewalks, and related drainage improvements.

Paying Agent: Bank of New York Mellon

GENERAL OBLIGATION DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2013 GENERAL OBLIGATION BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 660,000.00	2.000%	$ 214,143.75	$ 207,543.75	$ 1,081,687.50
2015-16	680,000.00	4.000%	207,543.75	193,943.75	1,081,487.50
2016-17	695,000.00	1.500%	193,943.75	188,731.25	1,077,675.00
2017-18	710,000.00	2.000%	188,731.25	181,631.25	1,080,362.50
2018-19	725,000.00	2.000%	181,631.25	174,381.25	1,081,012.50
2019-20	745,000.00	4.000%	174,381.25	159,481.25	1,078,862.50
2020-21	770,000.00	2.545%	159,481.25	149,681.25	1,079,162.50
2021-22	790,000.00	2.394%	149,681.25	140,225.00	1,079,906.25
2022-23	810,000.00	2.062%	140,225.00	131,875.00	1,082,100.00
2023-24	835,000.00	4.000%	131,875.00	115,175.00	1,082,050.00
2024-25	865,000.00	4.000%	115,175.00	97,875.00	1,078,050.00
2025-26	905,000.00	5.000%	97,875.00	75,250.00	1,078,125.00
2026-27	955,000.00	5.000%	75,250.00	51,375.00	1,081,625.00
2027-28	1,000,000.00	5.000%	51,375.00	26,375.00	1,077,750.00
2028-29	1,055,000.00	5.000%	26,375.00	-	1,081,375.00
TOTAL	**$ 12,200,000.00**		**$ 2,107,687.50**	**$ 1,893,543.75**	**$ 16,201,231.25**

Total Outstanding Bonds: $ 12,200,000.00

Total Original Issue: $ 12,455,000.00

All Bonds with maturities February 15, 2024 callable February 15, 2023, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Streets, sidewalks and related drainage improvements.

Paying Agent: Bank of New York Mellon

REVENUE BOND PAYMENT REQUIREMENTS
BY FISCAL YEAR

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014-2015	$ 4,230,000.00	$ 1,518,976.28	$ 5,748,976.28
2015-2016	4,330,000.00	1,346,882.53	5,676,882.53
2016-2017	3,850,000.00	1,189,026.28	5,039,026.28
2017-2018	4,000,000.00	1,040,307.53	5,040,307.53
2018-2019	3,455,000.00	899,538.78	4,354,538.78
2019-2020	3,210,000.00	777,902.53	3,987,902.53
2020-2021	3,335,000.00	659,088.15	3,994,088.15
2021-2022	3,110,000.00	540,353.77	3,650,353.77
2022-2023	2,880,000.00	427,381.89	3,307,381.89
2023-2024	2,985,000.00	313,836.26	3,298,836.26
2024-2025	2,300,000.00	210,925.01	2,510,925.01
2025-2026	1,385,000.00	137,981.26	1,522,981.26
2026-2027	1,435,000.00	80,706.26	1,515,706.26
2027-2028	715,000.00	36,515.63	751,515.63
2028-2029	430,000.00	10,750.00	440,750.00
TOTAL	**$ 41,650,000.00**	**$ 9,190,172.16**	**$ 50,840,172.16**

MUNICIPAL BOND RATING

Type	Fitch	S & P
Water/Sewer	AAA	AAA

BOND PAYMENT REQUIREMENTS BY ISSUE
FISCAL YEAR 2014-2015
WATERWORKS AND SEWER SYSTEM REVENUE BONDS

BOND ISSUE	Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2005 Ref. & Impr.	$ 925,000.00	$ 76,068.75	$ 52,943.75	$ 1,054,012.50
2006	250,000.00	51,661.25	46,411.25	348,072.50
2008	535,000.00	132,421.88	121,721.88	789,143.76
2009	660,000.00	170,901.88	161,001.88	991,903.76
2011 Ref. & Impr.	1,075,000.00	204,637.50	177,762.50	1,457,400.00
2012 Ref. & Impr.	510,000.00	83,415.63	75,765.63	669,181.26
2013	275,000.00	83,506.25	80,756.25	439,262.50
TOTAL	**$ 4,230,000.00**	**$ 802,613.14**	**$ 716,363.14**	**$ 5,748,976.28**

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2005 WATERWORKS & SEWER SYSTEM REVENUE
REFUNDING AND IMPROVEMENT BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 925,000.00	5.000%	$ 76,068.75	$ 52,943.75	$ 1,054,012.50
2015-16	890,000.00	4.500%	52,943.75	32,918.75	975,862.50
2016-17	290,000.00	4.000%	32,918.75	27,118.75	350,037.50
2017-18	300,000.00	4.000%	27,118.75	21,118.75	348,237.50
2018-19	315,000.00	4.250%	21,118.75	14,425.00	350,543.75
2019-20	325,000.00	4.300%	14,425.00	7,437.50	346,862.50
2020-21	340,000.00	4.375%	7,437.50	-	347,437.50
TOTAL	**$ 3,385,000.00**		**$ 232,031.25**	**$ 155,962.50**	**$ 3,772,993.75**

Total Outstanding Bonds: $ 3,385,000.00

Total Original Issue: $ 11,475,000.00

All Bonds with maturities on or after February 15, 2016 callable February 15, 2015 in whole or part at the par value thereof plus accrued interest to the date of redemption.

Purpose: Improvements and extensions to the combined waterworks and sewer system and refunding a portion of the revenue bond debt.

Paying Agent: Bank of New York Mellon

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2006 WATERWORKS & SEWER SYSTEM
REVENUE BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 250,000.00	4.200%	$ 51,661.25	$ 46,411.25	$ 348,072.50
2015-16	260,000.00	4.125%	46,411.25	41,048.75	347,460.00
2016-17	270,000.00	4.250%	41,048.75	35,311.25	346,360.00
2017-18	280,000.00	4.375%	35,311.25	29,186.25	344,497.50
2018-19	295,000.00	4.500%	29,186.25	22,548.75	346,735.00
2019-20	310,000.00	4.600%	22,548.75	15,418.75	347,967.50
2020-21	325,000.00	4.650%	15,418.75	7,862.50	348,281.25
2021-22	340,000.00	4.625%	7,862.50	-	347,862.50
TOTAL	**$ 2,330,000.00**		**$ 249,448.75**	**$ 197,787.50**	**$ 2,777,236.25**

Total Outstanding Bonds: $ 2,330,000.00

Total Original Issue: $ 4,000,000.00

All Bonds with maturities February 15, 2017 callable February 15, 2016, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Improvements and extensions to the City's waterworks and sewer system.

Paying Agent: Bank of New York Mellon

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2008 WATERWORKS & SEWER SYSTEM
REVENUE BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 535,000.00	4.000%	$ 132,421.88	$ 121,721.88	$ 789,143.76
2015-16	560,000.00	4.000%	121,721.88	110,521.88	792,243.76
2016-17	580,000.00	4.000%	110,521.88	98,921.88	789,443.76
2017-18	605,000.00	4.000%	98,921.88	86,821.88	790,743.76
2018-19	630,000.00	3.875%	86,821.88	74,615.63	791,437.51
2019-20	655,000.00	4.000%	74,615.63	61,515.63	791,131.26
2020-21	685,000.00	4.125%	61,515.63	47,387.50	793,903.13
2021-22	710,000.00	4.250%	47,387.50	32,300.00	789,687.50
2022-23	745,000.00	4.250%	32,300.00	16,468.75	793,768.75
2023-24	775,000.00	4.250%	16,468.75	-	791,468.75
TOTAL	**$ 6,480,000.00**		**$ 782,696.91**	**$ 650,275.03**	**$ 7,912,971.94**

Total Outstanding Bonds: $ 6,480,000.00

Total Original Issue: $ 10,300,000.00

All Bonds with maturities February 15, 2019 callable February 15, 2018, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Improvements and extensions to the City's waterworks and sewer system.

Paying Agent: Bank of New York Mellon

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2009 WATERWORKS & SEWER SYSTEM
REVENUE BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 660,000.00	3.000%	$ 170,901.88	$ 161,001.88	$ 991,903.76
2015-16	685,000.00	3.250%	161,001.88	149,870.63	995,872.51
2016-17	705,000.00	3.500%	149,870.63	137,533.13	992,403.76
2017-18	735,000.00	3.750%	137,533.13	123,751.88	996,285.01
2018-19	760,000.00	4.000%	123,751.88	108,551.88	992,303.76
2019-20	795,000.00	4.000%	108,551.88	92,651.88	996,203.76
2020-21	825,000.00	4.000%	92,651.88	76,151.88	993,803.76
2021-22	860,000.00	4.000%	76,151.88	58,951.88	995,103.76
2022-23	895,000.00	4.125%	58,951.88	40,492.50	994,444.38
2023-24	930,000.00	4.200%	40,492.50	20,962.50	991,455.00
2024-25	975,000.00	4.300%	20,962.50	-	995,962.50
TOTAL	**$ 8,825,000.00**		**$ 1,140,821.92**	**$ 969,920.04**	**$ 10,935,741.96**

Total Outstanding Bonds: $ 8,825,000.00

Total Original Issue: $ 11,900,000.00

All Bonds with maturities February 15, 2020 callable February 19, 2019, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Improvements and extensions to the City's waterworks and sewer system.

Paying Agent: Bank of New York Mellon

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2011 WATERWORKS & SEWER SYSTEM
REVENUE REFUNDING AND IMPROVEMENT BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 1,075,000.00	5.000%	$ 204,637.50	$ 177,762.50	$ 1,457,400.00
2015-16	1,120,000.00	5.000%	177,762.50	149,762.50	1,447,525.00
2016-17	1,170,000.00	4.000%	149,762.50	126,362.50	1,446,125.00
2017-18	1,220,000.00	4.000%	126,362.50	101,962.50	1,448,325.00
2018-19	565,000.00	3.000%	101,962.50	93,487.50	760,450.00
2019-20	580,000.00	3.000%	93,487.50	84,787.50	758,275.00
2020-21	600,000.00	3.000%	84,787.50	75,787.50	760,575.00
2021-22	625,000.00	3.250%	75,787.50	65,631.25	766,418.75
2022-23	650,000.00	3.500%	65,631.25	54,256.25	769,887.50
2023-24	670,000.00	3.500%	54,256.25	42,531.25	766,787.50
2024-25	695,000.00	3.750%	42,531.25	29,500.00	767,031.25
2025-26	725,000.00	4.000%	29,500.00	15,000.00	769,500.00
2026-27	750,000.00	4.000%	15,000.00	-	765,000.00
TOTAL	**$ 10,445,000.00**		**$ 1,221,468.75**	**$ 1,016,831.25**	**$ 12,683,300.00**

Total Outstanding Bonds: $ 10,445,000.00

Total Original Issue: $ 13,465,000.00

All Bonds with maturities February 15, 2022 callable February 15, 2021, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Refunding a portion of the City's outstanding revenue debt and constructing, acquiring and installing improvements, additions, and extensions to the system.

Paying Agent: Bank of New York Mellon

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2012 WATERWORKS & SEWER SYSTEM
REVENUE REFUNDING AND IMPROVEMENT BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 510,000.00	3.000%	$ 83,415.63	$ 75,765.63	$ 669,181.26
2015-16	535,000.00	3.000%	75,765.63	67,740.63	678,506.26
2016-17	550,000.00	4.000%	67,740.63	56,740.63	674,481.26
2017-18	570,000.00	4.000%	56,740.63	45,340.63	672,081.26
2018-19	595,000.00	4.000%	45,340.63	33,440.63	673,781.26
2019-20	245,000.00	2.250%	33,440.63	30,684.38	309,125.01
2020-21	255,000.00	2.500%	30,684.38	27,496.88	313,181.26
2021-22	260,000.00	2.500%	27,496.88	24,246.88	311,743.76
2022-23	265,000.00	2.500%	24,246.88	20,934.38	310,181.26
2023-24	270,000.00	2.625%	20,934.38	17,390.63	308,325.01
2024-25	280,000.00	2.750%	17,390.63	13,540.63	310,931.26
2025-26	290,000.00	3.000%	13,540.63	9,190.63	312,731.26
2026-27	295,000.00	3.000%	9,190.63	4,765.63	308,956.26
2027-28	305,000.00	3.125%	4,765.63	-	309,765.63
TOTAL	**$ 5,225,000.00**		**$ 510,693.82**	**$ 427,278.19**	**$ 6,162,972.01**

Total Outstanding Bonds: $ 5,225,000.00

Total Original Issue: $ 5,925,000.00

All Bonds with maturities February 15, 2023 callable February 15, 2022, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Refunding a portion of the City's outstanding revenue debt and constructing, acquiring and installing improvements, additions, and extensions to the system.

Paying Agent: Bank of New York Mellon

UTILITY DEBT SERVICE
SCHEDULE OF REQUIREMENTS
2013 WATERWORKS & SEWER SYSTEM
REVENUE BONDS

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 275,000.00	2.000%	$ 83,506.25	$ 80,756.25	$ 439,262.50
2015-16	280,000.00	1.500%	80,756.25	78,656.25	439,412.50
2016-17	285,000.00	1.500%	78,656.25	76,518.75	440,175.00
2017-18	290,000.00	2.000%	76,518.75	73,618.75	440,137.50
2018-19	295,000.00	2.000%	73,618.75	70,668.75	439,287.50
2019-20	300,000.00	2.000%	70,668.75	67,668.75	438,337.50
2020-21	305,000.00	2.250%	67,668.75	64,237.50	436,906.25
2021-22	315,000.00	2.500%	64,237.50	60,300.00	439,537.50
2022-23	325,000.00	4.000%	60,300.00	53,800.00	439,100.00
2023-24	340,000.00	4.000%	53,800.00	47,000.00	440,800.00
2024-25	350,000.00	4.000%	47,000.00	40,000.00	437,000.00
2025-26	370,000.00	5.000%	40,000.00	30,750.00	440,750.00
2026-27	390,000.00	5.000%	30,750.00	21,000.00	441,750.00
2027-28	410,000.00	5.000%	21,000.00	10,750.00	441,750.00
2028-29	430,000.00	5.000%	10,750.00	-	440,750.00
TOTAL	**$ 4,960,000.00**		**$ 859,231.25**	**$ 775,725.00**	**$ 6,594,956.25**

Total Outstanding Bonds: $ 4,960,000.00

Total Original Issue: $ 5,205,000.00

All Bonds with maturities February 15, 2024 callable February 15, 2023, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Constructing, acquiring and installing improvements, additions, and extensions to the system.

Paying Agent: Bank of New York Mellon

CERTIFICATES OF OBLIGATION REQUIREMENTS
BY FISCAL YEAR

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2014-2015	$ 795,000.00	$ 996,450.02	$ 1,791,450.02
2015-2016	875,000.00	957,425.02	1,832,425.02
2016-2017	935,000.00	916,762.52	1,851,762.52
2017-2018	1,010,000.00	877,037.52	1,887,037.52
2018-2019	1,085,000.00	834,868.77	1,919,868.77
2019-2020	1,170,000.00	788,622.52	1,958,622.52
2020-2021	1,255,000.00	737,676.27	1,992,676.27
2021-2022	1,340,000.00	682,383.77	2,022,383.77
2022-2023	1,435,000.00	622,451.89	2,057,451.89
2023-2024	1,540,000.00	557,456.26	2,097,456.26
2024-2025	1,655,000.00	484,909.38	2,139,909.38
2025-2026	1,785,000.00	401,425.00	2,186,425.00
2026-2027	1,920,000.00	308,800.00	2,228,800.00
2027-2028	985,000.00	236,175.00	1,221,175.00
2028-2029	1,035,000.00	185,675.00	1,220,675.00
2029-2030	1,090,000.00	132,550.00	1,222,550.00
2030-2031	1,145,000.00	79,537.50	1,224,537.50
2031-2032	1,195,000.00	26,887.50	1,221,887.50
TOTAL	**$ 22,250,000.00**	**$ 9,827,093.94**	**$ 32,077,093.94**

BOND PAYMENT REQUIREMENTS BY ISSUE
FISCAL YEAR 2014-2015
CERTIFICATES OF OBLIGATION

BOND ISSUE		Principal Payment Date 15-Feb	Interest Payment Date 15-Feb	Interest Payment Date 15-Aug	TOTAL
2007-A	Combination Tax and Revenue - 4B Supported	$ 550,000.00	$ 342,004.38	$ 329,629.38	$ 1,221,633.76
2007-B	Combination Tax and Revenue - TIF Supported	245,000.00	165,164.38	159,651.88	569,816.26
TOTAL		**$ 795,000.00**	**$ 507,168.76**	**$ 489,281.26**	**$ 1,791,450.02**

CERTIFICATES OF OBLIGATION
SCHEDULE OF REQUIREMENTS
2007-A COMBINATION TAX AND REVENUE
4B SUPPORTED

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 550,000.00	4.500%	$ 342,004.38	$ 329,629.38	$ 1,221,633.76
2015-16	580,000.00	5.000%	329,629.38	315,129.38	1,224,758.76
2016-17	605,000.00	4.000%	315,129.38	303,029.38	1,223,158.76
2017-18	630,000.00	4.000%	303,029.38	290,429.38	1,223,458.76
2018-19	655,000.00	4.000%	290,429.38	277,329.38	1,222,758.76
2019-20	685,000.00	4.150%	277,329.38	263,115.63	1,225,445.01
2020-21	710,000.00	4.250%	263,115.63	248,028.13	1,221,143.76
2021-22	745,000.00	4.250%	248,028.13	232,196.88	1,225,225.01
2022-23	775,000.00	4.375%	232,196.88	215,243.75	1,222,440.63
2023-24	810,000.00	4.375%	215,243.75	197,525.00	1,222,768.75
2024-25	850,000.00	5.000%	197,525.00	176,275.00	1,223,800.00
2025-26	895,000.00	5.000%	176,275.00	153,900.00	1,225,175.00
2026-27	940,000.00	5.000%	153,900.00	130,400.00	1,224,300.00
2027-28	985,000.00	5.000%	130,400.00	105,775.00	1,221,175.00
2028-29	1,035,000.00	5.000%	105,775.00	79,900.00	1,220,675.00
2029-30	1,090,000.00	5.000%	79,900.00	52,650.00	1,222,550.00
2030-31	1,145,000.00	4.500%	52,650.00	26,887.50	1,224,537.50
2031-32	1,195,000.00	4.500%	26,887.50	-	1,221,887.50
TOTAL	**$ 14,880,000.00**		**$ 3,739,448.17**	**$ 3,397,443.79**	**$ 22,016,891.96**

Total Outstanding Bonds: $ 14,880,000.00

Total Original Issue: $ 18,180,000.00

All Bonds with maturities February 15, 2018 callable February 15, 2017, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Construction of an athleltic complex and related improvements

Paying Agent: Bank of New York Mellon

CERTIFICATES OF OBLIGATION
SCHEDULE OF REQUIREMENTS
2007-B COMBINATION TAX AND REVENUE
TIF SUPPORTED

Fiscal Year	Principal 15-Feb	Coupon Rate	Interest 15-Feb	Interest 15-Aug	Total
2014-15	$ 245,000.00	4.500%	$ 165,164.38	$ 159,651.88	$ 569,816.26
2015-16	295,000.00	4.500%	159,651.88	153,014.38	607,666.26
2016-17	330,000.00	4.500%	153,014.38	145,589.38	628,603.76
2017-18	380,000.00	4.000%	145,589.38	137,989.38	663,578.76
2018-19	430,000.00	4.125%	137,989.38	129,120.63	697,110.01
2019-20	485,000.00	4.150%	129,120.63	119,056.88	733,177.51
2020-21	545,000.00	4.250%	119,056.88	107,475.63	771,532.51
2021-22	595,000.00	4.300%	107,475.63	94,683.13	797,158.76
2022-23	660,000.00	4.350%	94,683.13	80,328.13	835,011.26
2023-24	730,000.00	4.375%	80,328.13	64,359.38	874,687.51
2024-25	805,000.00	4.375%	64,359.38	46,750.00	916,109.38
2025-26	890,000.00	5.000%	46,750.00	24,500.00	961,250.00
2026-27	980,000.00	5.000%	24,500.00	-	1,004,500.00
TOTAL	**$ 7,370,000.00**		**$ 1,427,683.18**	**$ 1,262,518.80**	**$ 10,060,201.98**

Total Outstanding Bonds: $ 7,370,000.00

Total Original Issue: $ 8,040,000.00

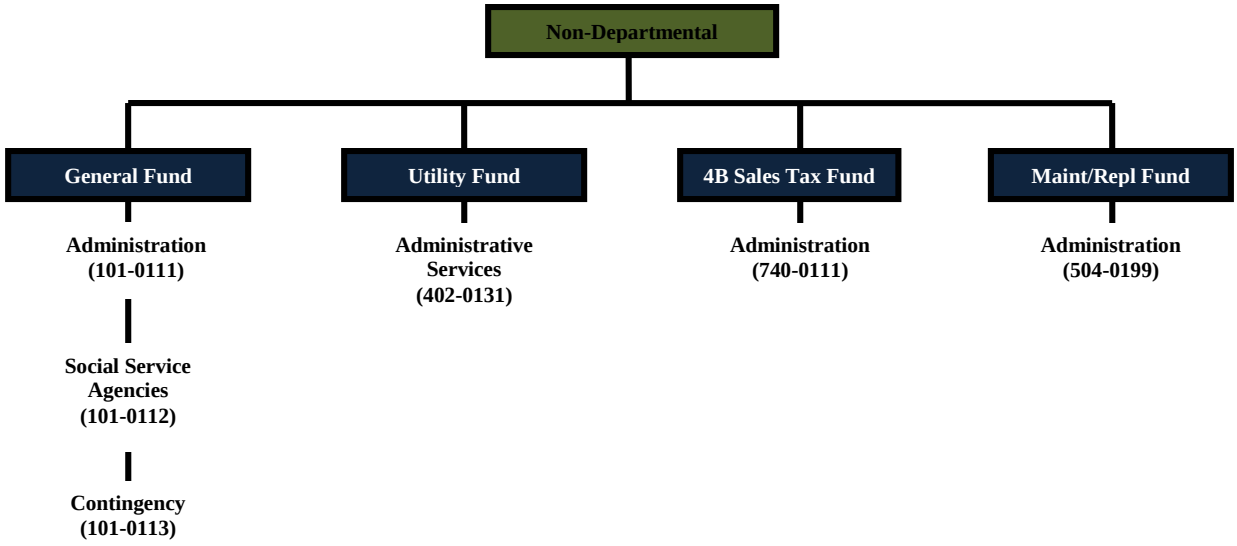
All Bonds with maturities February 15, 2018 callable February 15, 2017, or any date thereafter, at the par value thereof plus accrued interest to the date fixed for redemption.

Purpose: Construction of an arts activity center and related improvements and development of a parking lot.

Paying Agent: Bank of New York Mellon

Non-Departmental

Organizational Chart



Non-Departmental

The purpose of Non-Departmental/Miscellaneous is to provide segregated funds to all City departments and various social service agencies in Lewisville. In addition, consulting fees and contractual obligations are accounted for in this non-departmental cost center.

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	10,995	(286,079)	170,986	85,038	153,000
Supplies	67,713	172,013	29,414	47,927	19,050
Special Services Other	889,250	1,233,107	1,154,893	1,452,722	1,539,793
Transfers & Reimbursement	10,089,351	11,108,350	16,562,383	20,261,578	17,127,855
Capital Outlay	1,711,254	554,071	1,735,826	3,138,826	1,201,952
Debt	916,274	2,477	14,111	14,111	11,944
	13,684,837	**12,783,939**	**19,667,613**	**25,000,202**	**20,053,594**

Non-Departmental

General Fund

(101-0111)

Administration

General Fund

Expenditures for professional services and other general government functions that cannot be allocated to individual departments are assigned Miscellaneous expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	(23,540)	(153,790)	152,000	66,052	152,000
Supplies	60,816	40,168	3,200	12,005	13,450
Special Services Other	404,815	566,638	472,440	591,187	784,462
Transfers & Reimbursement	-	267,480	66,240	65,990	786,230
Capital Outlay	38,000	-	-	-	-
	480,091	**720,496**	**693,880**	**735,234**	**1,736,142**
Personnel Schedule					
Administrative Intern	-	-	0.50	0.50	-
Total Part-Time	**-**	**-**	**0.50**	**0.50**	**-**

(101-0112)

Social Service Agencies

General Fund

Financial Assistance to social service agencies operating within Lewisville is made available annually. Local agencies receiving aid include Friends of the Family, Youth and Family Services, Pediplace, Retired Senior Volunteer Program, Camp Summit, Communities in Schools, Special Abilities of North Texas and Childrens Advocacy Center.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	170,000	170,000	170,000	170,000	170,000
	170,000	**170,000**	**170,000**	**170,000**	**170,000**

(101-0113)

Reserves / Contingency

General Fund

As required by the City Charter, Reserves/Contingency is the appropriated reserve for the General Fund, which is to be used for unforeseen events occurring during the fiscal year.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	-	-	100	-	100
	-	**-**	**100**	**-**	**100**

(101-0199)

Fund Balance Expenditures

General Fund

This activity tracks expenditures funded through General Fund reserves as detailed in the budget memo.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	4,360	-	17,986	17,986	-
Supplies	3,257	109,894	26,214	35,922	-

Special Services Other	154,089	304,608	157,231	343,823	57,000
Transfers & Reimbursement	1,705,980	4,375,033	1,144,365	2,476,093	1,701,688
Capital Outlay	37,009	554,071	1,735,826	3,138,826	-
	1,904,695	**5,343,606**	**3,081,622**	**6,012,650**	**1,758,688**

Recreation Activity Fund

(210-0199)

Fund Balance Expenditures

Recreation Activity Fund

This activity accounts for one-time expenditures out of the Recreation Fund reserves.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	24,856	-	-	-	-
	24,856	-	-	-	-

Water & Sewer Fund

(402-0131)

Administrative Services

Water & Sewer Fund

The purpose of this non-departmental activity is to account for all expenditures not directly associated with the provision of water/sewer service or utility billing such as the indirect cost transfer and debt service requirements.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	30,175	(132,289)	1,000	1,000	1,000
Special Services Other	135,315	41,184	55,375	47,965	57,664
Transfers & Reimbursement	3,985,048	3,785,515	10,891,071	11,652,072	10,741,486
Debt	916,274	2,477	14,111	14,111	11,944
	5,066,812	**3,696,887**	**10,961,557**	**11,715,148**	**10,812,094**

(402-0199)

Fund Balance Expenditures

Water & Sewer Fund

This activity accounts for one-time expenditures and transfers to the capital projects program out of the Utility Fund reserves.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	-	-	130,340	130,340	299,000
Transfers & Reimbursement	3,387,463	1,598,462	4,055,107	5,657,563	3,817,851
	3,387,463	**1,598,462**	**4,185,447**	**5,787,903**	**4,116,851**

Maintenance & Replacement Fund

(504-0199)

Fund Balance Expenditures

Maintenance & Replacement Fund

This activity accounts for one-time expenditures out of the Maintenance and Replacement Fund reserves and accounts for on-going computer applications costs such as sharepoint, google apps, etc.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	3,640	21,950	-	-	-
Special Services Other	-	150,678	169,407	169,407	171,567
Capital Outlay	1,517,221	-	-	-	-
	1,520,861	**172,628**	**169,407**	**169,407**	**171,567**

Insurance Risk Fund

(535-0199)

Fund Balance Expenditures

Insurance Risk Fund

This activity accounts for one-time expenditures out of the Risk Fund reserves and transfers to the Health fund.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	-	-	-	-	5,600
Transfers & Reimbursement	929,000	1,000,000	-	-	-
Capital Outlay	110,839	-	-	-	1,201,952
	1,039,839	**1,000,000**	**-**	**-**	**1,207,552**

4B Sales Tax Fund

(740-0111)

Administration

4B Sales Tax Fund

This activity accounts for general and administrative costs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	175	-	-	-	-
Transfers & Reimbursement	61,260	61,260	60,000	60,000	60,000
	61,435	**61,260**	**60,000**	**60,000**	**60,000**

(740-0199)

Fund Balance Expenditures

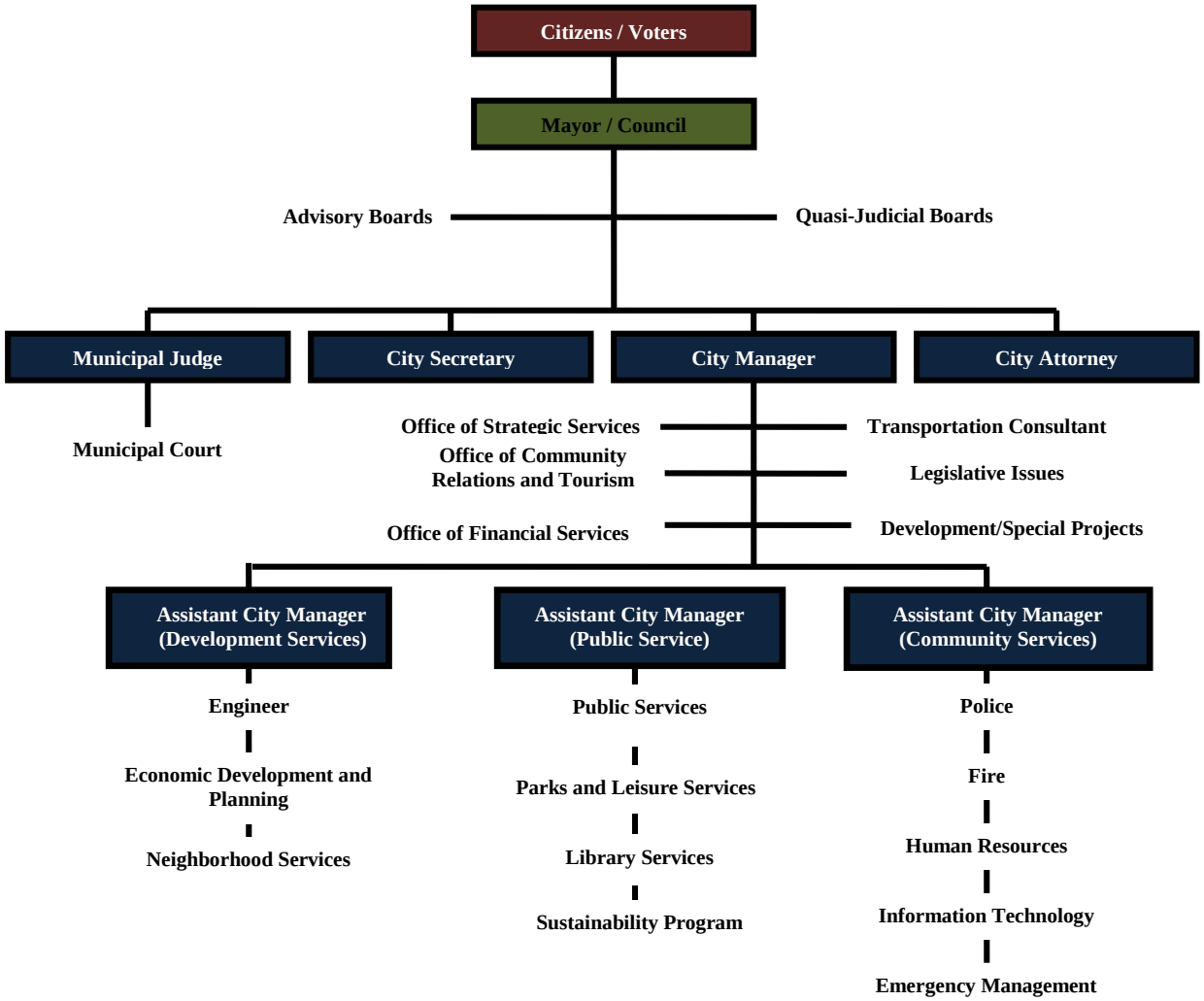
4B Sales Tax Fund

This activity accounts for one-time expenditures and transfers out of the 4B Fund reserves.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Transfers & Reimbursement	20,600	20,600	345,600	349,860	20,600
Capital Outlay	8,184	-	-	-	-
	28,784	**20,600**	**345,600**	**349,860**	**20,600**

Mayor / Council

Organizational Chart



Mayor & Council

It is the purpose of the Mayor and Council to provide policy direction and input to the City Manager and staff in order to meet the public service needs of the residents of Lewisville. Council members serve as the legislative body and are responsible for appointing the City Manager, City Secretary, City Attorney and Municipal Court Judge. In addition, Council provides guidance to State and Federal representatives, promotes interlocal cooperation with neighboring communities and takes an active role in community projects and functions.

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	8,573	7,906	9,443	9,443	9,443
Supplies	1,245	1,112	2,000	48	2,050
Special Services Other	51,363	49,730	73,111	75,231	92,219
Transfers & Reimbursement	-	-	168	-	168
	61,181	**58,748**	**84,722**	**84,722**	**103,880**

Mayor & Council

General Fund

(101-0211)

Administration

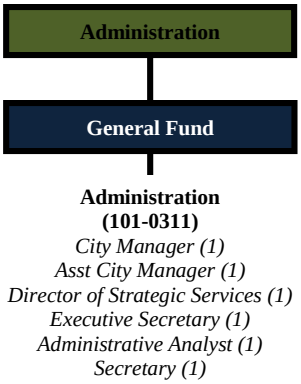
General Fund

The City of Lewisville operates under a Home Rule Charter with the Council/Manager form of government. All policy-making decisions are vested in the City Council. The City Council is comprised of five Council members and a Mayor, each serving three-year terms. The City Council appoints the City Manager, City Secretary, City Attorney and Municipal Judge. The City Council also appoints members to boards/commissions/committees and various ad hoc committees. Council members began receiving $50 per City Council meeting attended through a change in the City Charter effective in late '04.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	8,573	7,906	9,443	9,443	9,443
Supplies	1,245	1,112	2,000	48	2,050
Special Services Other	51,363	49,730	73,111	75,231	92,219
Transfers & Reimbursement	-	-	168	-	168
	61,181	**58,748**	**84,722**	**84,722**	**103,880**

Administration

Organizational Chart



Administration

The purpose of the Administration Department is to provide leadership necessary for the implementation of City Council policy direction, administration of the organization and delivery of service to the citizens of Lewisville.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**6**	**6**	**7**	**6**	**6**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	982,955	979,875	1,076,446	1,060,146	850,147
Supplies	2,034	2,287	2,440	2,124	2,340
Special Services Other	13,233	14,481	18,290	18,290	179,148
Transfers & Reimbursement	-	1,594	1,702	2,018	2,018
	998,222	**998,238**	**1,098,878**	**1,082,578**	**1,033,653**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Receive GFOA Distinguished Budget Award.	Y	Y	Y	Y	Y

Administration

General Fund

(101-0311)

CITY MANAGER'S OFFICE

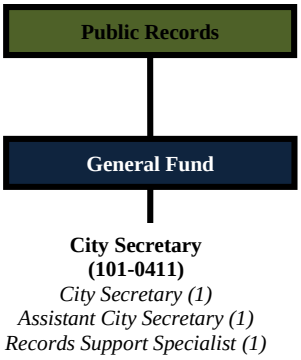
General Fund

The City of Lewisville operates under the Council/Manager form of government. As Chief Executive Officer, the City Manager is appointed by and serves under the policy direction of the City Council. Responsibilities of the office include: providing information to the City Council on policy issues, implementing Council decisions, submitting the annual budget to Council and overseeing all municipal operations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	982,955	979,875	1,076,446	1,060,146	850,147
Supplies	2,034	2,287	2,440	2,124	2,340
Special Services Other	13,233	14,481	18,290	18,290	179,148
Transfers & Reimbursement	-	1,594	1,702	2,018	2,018
	998,222	**998,238**	**1,098,878**	**1,082,578**	**1,033,653**
Personnel Schedule					
City Manager	1	1	1	1	1
Assistant City Manager	2	2	2	1	1
Budget & Research Director	1	1	1	-	-
Director of Strategic Services	-	-	-	1	1
Admin Analyst	-	-	1	1	1
Executive Secretary	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**6**	**6**	**7**	**6**	**6**
Administrative Intern	-	-	-	-	0.50
Total Part-Time	**-**	**-**	**-**	**-**	**0.50**

Public Records

Organizational Chart



Public Records

To provide quality and efficient support services for the City Council in the form of agendas, minutes, ordinances, resolutions, proclamations and boards/commission administration; to provide City staff with an efficient and effective records management program; to provide Lewisville residents with a cost effective service to obtain birth/death information; and to conduct fair and impartial City elections.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**4**	**3**	**3**	**3**	**3**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	287,214	254,287	262,337	261,092	280,432
Supplies	9,684	7,749	9,720	9,720	12,870
Special Services Other	51,099	34,040	40,298	40,057	45,606
Transfers & Reimbursement	-	1,591	1,542	1,542	1,709
	347,997	**297,667**	**313,897**	**312,411**	**340,617**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Cubic feet of records stored.	1,642	1642	1209	1181	1181
Death certificates issued.	880	642	659	750	750
Birth certificates issued.	2660	2222	1910	1500	1500
Percent of records on disposal list destroyed annually.	23%	27%	36%	2%	2%

Public Records

General Fund

(101-0411)

CITY SECRETARY

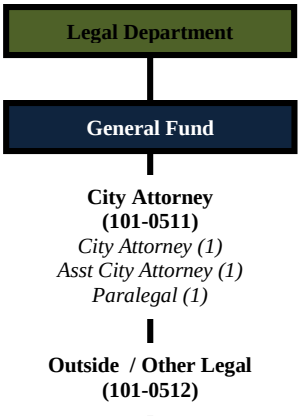
General Fund

The City Secretary's Office is responsible for the preparation and maintenance of all public records, some of which include: Council minutes, ordinances, resolutions, proclamations. The City Secretary's Office also conducts the records management program for the City and serves as local birth and death registrar.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	287,214	254,287	262,337	261,092	280,432
Supplies	9,684	7,749	9,720	9,720	12,870
Special Services Other	51,099	34,040	40,298	40,057	45,606
Transfers & Reimbursement	-	1,591	1,542	1,542	1,709
	347,997	**297,667**	**313,897**	**312,411**	**340,617**
Personnel Schedule					
City Secretary	1	1	1	1	1
Assistant City Secretary	-	1	1	1	1
Deputy City Secretary	1	-	-	-	-
Records Management Technician	1	1	1	1	1
Secretary	1	-	-	-	-
Total Full-Time	**4**	**3**	**3**	**3**	**3**
PT Clerk	-	-	0.50	0.50	1
Total Part-Time	**-**	**-**	**0.50**	**0.50**	**1**

Legal Department

Organizational Chart



Legal Department

To provide responsible representation and advice in all legal matters concerning the City, its representatives and its employees. The Legal Department performs this mission by ensuring that the City is represented in all claims against it; effectively prosecutes claims by the City; monitors and assists with all lawsuits performed by outside legal counsel; provides legal advice, both written and oral opinions to the City Manager, City Council and staff and drafts all legal instruments such as ordinances, resolutions, deeds and contracts.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**3**	**3**	**3**	**3**	**3**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	487,776	515,748	533,121	535,215	558,369
Supplies	2,369	2,638	3,700	3,700	3,700
Special Services Other	25,210	30,559	46,596	44,502	45,693
Transfers & Reimbursement	-	1,378	907	907	1,028
	515,355	**550,323**	**584,324**	**584,324**	**608,790**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Percent of legal opinions rendered within five (5) days.	95%	95%	95%	90%	90%
Obtain convictions on all cases of sufficient merit.	95%	95%	95%	85%	85%
Legal expenses per capita.	$5.32	$5.78	$5.88	$5.88	$6.09

Legal Department

General Fund

(101-0511)

CITY ATTORNEY

General Fund

The City Attorney is appointed by the City Council and provides legal counsel to the City Council, City Manager and City Departments. The office recommends and assists outside legal counsel with regard to litigation and other matters. This office serves as Municipal Court Prosecutor and prepares City ordinances and resolutions.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	487,776	515,748	533,121	535,215	558,369
Supplies	2,369	2,638	3,700	3,700	3,700
Special Services Other	22,691	23,531	27,596	27,596	26,693
Transfers & Reimbursement	-	1,378	907	907	1,028
	512,836	**543,295**	**565,324**	**567,418**	**589,790**
Personnel Schedule					
City Attorney	1	1	1	1	1
Assistant City Attorney	1	1	1	1	1
Paralegal	1	1	1	1	1
Total Full-Time	**3**	**3**	**3**	**3**	**3**
Alternate Prosecutor	0.58	0.58	0.58	0.58	0.58
Total Part-Time	**0.58**	**0.58**	**0.58**	**0.58**	**0.58**

(101-0512)

Outside / Other Legal

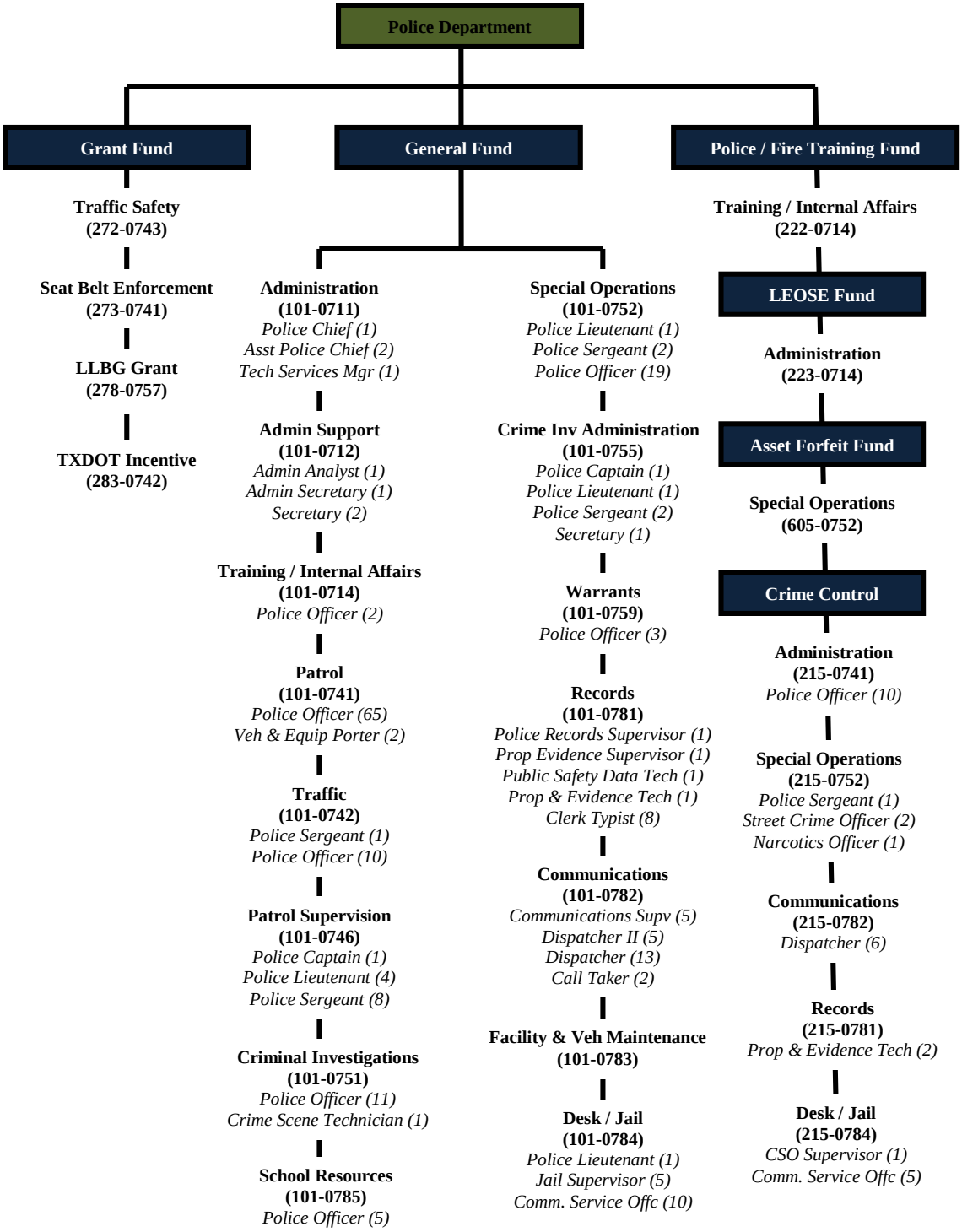
General Fund

Litigation of all suits against the City not covered by the City's insurance carrier is handled by outside counsel.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	2,519	7,028	19,000	16,906	19,000
	2,519	**7,028**	**19,000**	**16,906**	**19,000**

Police Department

Organizational Chart



POLICE DEPARTMENT

To work in partnership with the community to protect life and property, maintain order, and enforce the law. The activities in this fund account for the recently passed Crime Control District expenditures.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**211**	**227**	**229**	**229**	**229**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	17,709,232	18,913,551	20,836,005	20,323,767	21,303,932
Supplies	852,475	886,939	835,490	1,005,957	829,155
Special Services Other	860,596	861,307	1,019,347	1,216,687	986,777
Transfers & Reimbursement	759,895	531,746	488,070	456,729	468,837
Capital Outlay	95,110	208,780	303,812	317,342	163,525
	20,277,308	**21,402,323**	**23,482,724**	**23,320,482**	**23,752,226**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Sworn FTE's per 1,000 population.	1.39	1.43	1.44	1.44	1.44
Calls for service per 1,000 population.	584	544	550	550	550
Patrol availability factor / percent of time patrol officers patrol.	38%	38%	38%	40%	40%
Response time to top priority calls.	7:43	7:40	7:35	7:40	7:00
Reduce worker compensation injury claims.	50	57	54	54	54
UCR - Part I crimes per 1,000 population.	30.3	26.8	27	27	27
UCR - Part I crimes clearance rate.	30%	35%	32%	30%	30%

Police Department

General Fund

(101-0711)

ADMINISTRATION

General Fund

Police Administration assures the effective delivery of police services by providing leadership and direction and managing fiscal affairs. The function also establishes goals and sets policy and procedural guidelines for the department.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	644,985	666,159	686,677	694,809	688,118
Supplies	5,307	-	-	-	-
Special Services Other	12,544	18,886	12,250	12,500	12,400
	662,836	**685,045**	**698,927**	**707,309**	**700,518**
Personnel Schedule					
Police Chief	1	1	1	1	1
Assistant Police Chief	2	2	2	2	2
Technical Services Manager	1	1	1	1	1
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(101-0712)

ADMINISTRATIVE SUPPORT

General Fund

Administrative Support provides clerical, payroll, administrative and fiscal services for police administration.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	256,022	258,702	264,871	265,959	269,437
Supplies	5,254	5,876	6,160	11,160	6,160
Special Services Other	4,641	12,750	12,802	12,802	12,378
	265,918	**277,328**	**283,833**	**289,921**	**287,975**
Personnel Schedule					
Administrative Analyst	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Secretary	2	2	2	2	2
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(101-0714)

Training & Internal Affairs

General Fund

The Training/Internal Affairs activity performs a variety of support services. These include background investigations of applicants; investigations concerning integrity of police employees; and training of employees to ensure compliance with state standards. The training function establishes training priorities for the departments, coordinated training through local, state and national sources and provides an assessment of training needs determined by evaluation of officer's strength and weaknesses, liability issues and other safety concerns.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	189,885	198,006	273,528	247,283	304,669
Supplies	45,140	42,596	58,881	58,881	38,900
Special Services Other	19,694	18,111	20,130	27,317	24,780

Transfers & Reimbursement	2,991	1,769	2,991	2,991	2,663
	257,711	**260,482**	**355,530**	**336,472**	**371,012**
Personnel Schedule					
Police Officer	2	2	2	2	2
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(101-0741)

PATROL

General Fund

Patrol responds expeditiously to calls for service. While not answering calls for service, Patrol attempts to identify public safety problems and take appropriate actions to eliminate them.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	6,277,419	6,376,649	6,617,103	6,640,734	6,811,361
Supplies	244,997	267,519	255,846	261,803	258,906
Special Services Other	114,109	109,181	128,400	243,870	128,875
Transfers & Reimbursement	104,822	110,103	114,993	114,993	120,450
	6,741,347	**6,863,452**	**7,116,342**	**7,261,400**	**7,319,592**
Personnel Schedule					
Police Officer	64	64	65	65	65
Vehicle & Equipment Porter	2	2	2	2	2
Total Full-Time	**66**	**66**	**67**	**67**	**67**
Lead Crossing Guard	0.34	0.34	0.34	0.34	0.34
School Crossing Guard	8.04	8.04	8.04	8.04	8.04
Total Part-Time	**8.38**	**8.38**	**8.38**	**8.38**	**8.38**

(101-0742)

TRAFFIC

General Fund

The Traffic Unit investigates traffic accidents to determine the causes and then the unit focuses enforcement on the contributing factors in an effort to eliminate traffic accidents. It also responds to public concerns related to traffic law violators.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,079,278	1,111,160	1,143,767	1,221,598	1,167,675
Supplies	201	274	700	827	700
Special Services Other	11,723	13,064	11,675	11,675	11,675
Transfers & Reimbursement	58,776	61,602	35,297	35,297	37,168
	1,149,979	**1,186,100**	**1,191,439**	**1,269,397**	**1,217,218**
Personnel Schedule					
Police Sergeant	1	1	1	1	1
Police Officer	10	10	10	10	10
Total Full-Time	**11**	**11**	**11**	**11**	**11**

(101-0746)

PATROL/SUPERVISION

General Fund

The Patrol / Supervision activity's purpose is to motivate and lead employees to optimum performance. Supervisors identify public safety problems and develop plans to deal with these problems.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,522,815	1,580,676	1,628,442	1,625,992	1,657,463
Special Services Other	6,205	6,205	6,295	6,295	6,295
	1,529,020	**1,586,881**	**1,634,737**	**1,632,287**	**1,663,758**
Personnel Schedule					
Police Captain	1	1	1	1	1
Police Lieutenant	4	4	4	4	4
Police Sergeant	8	8	8	8	8
Total Full-Time	**13**	**13**	**13**	**13**	**13**

(101-0751)

CRIMINAL INVESTIGATION

General Fund

Investigative Services conducts criminal investigations on assigned cases, performs crime scene searches, gathers evidence, interviews witnesses, interrogates suspects, executes arrest and search warrants and prepares prosecution reports.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,579,926	1,609,465	1,687,971	1,574,832	1,711,773
Supplies	16,603	7,345	4,410	4,410	4,410
Special Services Other	104,428	109,436	137,879	130,582	135,282
Transfers & Reimbursement	73,710	56,435	22,848	22,848	23,228
	1,774,667	**1,782,680**	**1,853,108**	**1,732,672**	**1,874,693**
Personnel Schedule					
Police Officer	16	16	16	16	11
Crime Scene Technician	1	1	1	1	1
Total Full-Time	**17**	**17**	**17**	**17**	**12**

(101-0752)

SPECIAL OPERATIONS

General Fund

The Special Operations division includes three unique units responsible for services that reduce the number of calls for service assigned to patrol officers. The units consists of School Resource Officers (SROs), Neighborhood Resource Officers (NROs), and Directed Response/Patrol Officers (DPU). The SROs provide full-time police presence at all schools within the City limits. The NROs employ problem-solving skills in quality-of-life issues in their respective districts. The DPUs provide immediate response capabilities and are also charged with surveillance and apprehension responsibilities in high crime areas. In addition, one Lieutenant and two Police Officers have been added to assist with supervision of the entire unit and address narcotics concerns.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,973,798	2,049,013	2,263,140	2,161,776	1,742,982
Supplies	8,610	6,899	4,061	4,061	4,061
Special Services Other	26,518	27,782	25,200	25,200	22,950
Transfers & Reimbursement	37,668	42,523	44,981	44,981	45,728
	2,046,595	**2,126,217**	**2,337,382**	**2,236,018**	**1,815,721**

Personnel Schedule

Police Lieutenant	1	1	1	1	1
Police Sergeant	2	2	2	2	2
Police Officer	19	19	19	19	19
Total Full-Time	**22**	**22**	**22**	**22**	**22**

(101-0755)

Criminal Investigations Administration

General Fund

The Supervision and Administration activity's purpose is to motivate employees to optimum performance. Supervisors manage investigations and perform case reviews to ensure proper investigative techniques.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	552,706	568,694	581,973	591,014	591,340
Special Services Other	2,341	2,341	2,361	2,361	2,361
	555,047	**571,035**	**584,334**	**593,375**	**593,701**

Personnel Schedule

Police Captain	1	1	1	1	1
Police Lieutenant	1	1	1	1	1
Police Sergeant	2	2	2	2	2
Secretary	1	1	1	1	1
Total Full-Time	**5**	**5**	**5**	**5**	**5**

(101-0759)

Warrants

General Fund

This activity provides funding for warrant activity. One additional warrant officer position was funded in FY 2012-13.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	188,971	249,290	297,105	299,301	305,738
Special Services Other	1,850	1,499	1,554	1,554	1,502
Transfers & Reimbursement	4,085	-	-	-	-
	194,906	**250,789**	**298,659**	**300,855**	**307,240**

Personnel Schedule

Police Officer	2	3	3	3	3
Total Full-Time	**2**	**3**	**3**	**3**	**3**

(101-0781)

RECORDS

General Fund

The Records Unit's purpose is to maintain an organized central records system in support of police operations. Records also provides copies of reports to citizens and other agencies and provides statistical information to the FBI. This unit is also responsible for the proper handling of evidence. The unit stores and disposes of abandoned and stolen property or evidence acquired by the Police Department. It conducts the abandoned vehicle and property auctions and submits evidence for laboratory analysis.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	629,360	533,557	652,409	636,813	661,906
Supplies	1,580	290	1,000	7,600	1,000

Special Services Other	196,356	165,663	197,391	205,188	188,600
Capital Outlay	-	49,495	-	-	-
	827,296	**749,006**	**850,800**	**849,601**	**851,506**
Personnel Schedule					
Police Records Supervisor	-	-	1	1	1
Support Services Supervisor	1	1	-	-	-
Property Evidence Supervisor	-	-	1	1	1
Crime Data Technician	1	1	-	-	-
Public Safety Data Technician	-	-	1	1	1
Property & Evidence Tech	2	2	1	1	1
Clerk Typist	8	8	8	8	8
Total Full-Time	**12**	**12**	**12**	**12**	**12**
Clerk Typist	-	-	0.50	0.50	0.50
Total Part-Time	**-**	**-**	**0.50**	**0.50**	**0.50**

(101-0782)

COMMUNICATIONS

General Fund

The Communications Unit's purpose is to evaluate calls for service and assign appropriate resources. Communications also interfaces with a variety of data networks to provide support to units in the field. Communications also coordinates communications services for other City departments and contracting agencies.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,542,901	1,477,707	1,665,602	1,503,290	1,704,086
Supplies	467	188	700	28,935	10,050
Special Services Other	157,938	111,933	165,546	203,696	155,471
Capital Outlay	-	-	-	26,000	-
	1,701,306	**1,589,828**	**1,831,848**	**1,761,921**	**1,869,607**
Personnel Schedule					
Communications Supervisor	5	5	5	5	5
Public Safety Dispatcher II	5	5	5	5	5
Public Safety Dispatcher	13	13	13	13	13
Call-Taker	2	2	2	2	2
Total Full-Time	**25**	**25**	**25**	**25**	**25**

(101-0783)

Facility & Vehicle Maintenance

General Fund

Facility/Vehicle Maintenance is an unstaffed activity. Funding is included for lease payments, police radios, computers and payment for building maintenance and janitorial services.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	403,041	362,898	294,893	387,224	361,256
Special Services Other	132,518	159,185	141,961	160,455	150,981
Transfers & Reimbursement	219,346	189,234	204,582	173,241	178,184
	754,905	**711,317**	**641,436**	**720,920**	**690,421**

(101-0784)

DESK / JAIL

General Fund

The purpose of the Desk/Jail activity is to provide safe and secure facilities for the temporary detention of prisoners. The unit also assists with walk-in customers by providing routing requests and writing reports.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	862,980	869,800	1,023,821	881,991	1,046,310
Supplies	48,676	47,200	50,322	52,780	50,322
Special Services Other	20,579	23,514	20,661	21,505	20,661
	932,235	**940,514**	**1,094,804**	**956,276**	**1,117,293**
Personnel Schedule					
Police Lieutenant	1	1	1	1	1
Jail Supervisor	5	5	5	5	5
Community Service Officer	10	10	10	10	10
Total Full-Time	**16**	**16**	**16**	**16**	**16**

(101-0785)

SCHOOL RESOURCES

General Fund

This activity is being created for FY 14-15 to better track resources related to LISD campus activity.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	-	-	-	516,671
Special Services Other	-	-	-	-	2,250
	-	**-**	**-**	**-**	**518,921**
Personnel Schedule					
Police Officer	-	-	-	-	5
Total Full-Time	**-**	**-**	**-**	**-**	**5**

Grant Fund

(272-0743)

Grants - Traffic Safety

Grants-Traffic Safety

This activity accounts for a grant from the Texas Department of Transportation for a traffic safety program. The grant enables the City to conduct a speed and occupant protection enforcement program during selected holiday periods.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	75,698	77,398	82,648	82,648	85,046
Supplies	1,281	-	-	-	-
Special Services Other	995	1,852	1,678	1,678	4,483
	77,974	**79,250**	**84,326**	**84,326**	**89,529**

(273-0741)

Grants - Seat Belt Enforcement

Grants - STEP/CIOT

This activity accounts for a grant from TxDOT for the seat belt enforcement program during the Memorial Day and Thanksgiving Day holiday periods.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	5,996	5,961	6,327	6,327	4,924
	5,996	**5,961**	**6,327**	**6,327**	**4,924**

(276-0753)

Grants - Victims Assistance

GRANTS - VICTIM ASSIST.

This activity provides for one police officer who specializes in coordinating and managing of services for victims of violent crimes. Grant is no longer received.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	84,751	-	-	-	-
Special Services Other	736	-	-	-	-
	85,487	-	-	-	-
Personnel Schedule					
Police Officer	1	-	-	-	-
Total Full-Time	**1**	-	-	-	-

(277-0754)

Grants - Family Violence Prevention

GRANTS - FAMILY VIOLENCE

This activity accounts for a grant for the investigation and prevention of family violence related offenses in Lewisville. This grant was not received in FY 2013-2014. Receipt of this grant in FY 2014-2015 is uncertain.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	95,957	90,371	-	-	-
Supplies	615	887	-	-	-
Special Services Other	450	585	-	-	-
Transfers & Reimbursement	-	176	-	-	-
	97,022	**92,019**	-	-	-
Personnel Schedule					
Police Officer	1	1	-	-	-
Total Full-Time	**1**	**1**	-	-	-

(278-0756)

VINE-VICTIM INFO N. E.

GRANTS-LOCAL LAW ENF.BG

This grant provides equipment related to law enforcement activities. This grant provides equipment related to law enforcement activities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	-	16,320	-	-	-
	-	**16,320**	-	-	-

(278-0757)

Local Law Enforcement Block Grant (LLEBG)

GRANTS-LOCAL LAW ENF.BG

This grant provides equipment related to law enforcement activities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	-	30,058	27,604	27,604	30,042
	-	**30,058**	**27,604**	**27,604**	**30,042**

(287-0742)

Grants - STEP / DWI Enforcement

Grants-TxDot STEP DWI

This activity accounts for the TxDOT DWI enforcement grant.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	10,213	9,671	10,445	10,217	10,116
Special Services Other	1,032	446	1,229	1,343	-
	11,245	**10,117**	**11,674**	**11,560**	**10,116**

(289-0751)

Grants - Homeland Security - Police Department

HOMELAND SECURITY-POLICE

This activity accounts for federal homeland security grants to the police department.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	20,865	10,955	-	-	-
Capital Outlay	-	9,518	-	-	-
	20,865	**20,472**	**-**	**-**	**-**

(298-0760)

SEX OFFENDER ADHERANCE

GRANT FUND

This activity tracks grant funding to assist in monitoring known sex offenders in our community.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	17,488	10,780	-	-	-
	17,488	**10,780**	**-**	**-**	**-**

(298-0761)

POLICE

GRANT FUND

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	-	-	-	-	18,516
	-	**-**	**-**	**-**	**18,516**

(298-0790)

ARRA-JAG 97K

GRANT FUND

This activity accounts for a American Reinvestment and Recovery Act (ARRA) grant for critical training and various police equipment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	5	-	-	-	-
	5	-	-	-	-

Crime Control/Prev District

(215-0714)

TRAINING & INT AFFAIRS

Crime Control/Prev District

This funding is used to perform background investigations of applicants.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	-	-	-	8,500	-
	-	**-**	**-**	**8,500**	**-**

(215-0741)

PATROL

Crime Control/Prev District

Patrol responds expeditiously to calls for service. While not answering calls for service, Patrol attempts to identify public safety problems and take appropriate actions to eliminate them.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	116,583	747,623	837,074	906,572	890,302
Supplies	41,021	50,744	98,183	126,048	32,682
Special Services Other	22,136	31,523	17,750	19,050	17,750
Transfers & Reimbursement	31,192	57,510	49,056	49,056	49,372
Capital Outlay	-	64,648	282,220	269,750	163,525
	210,932	**952,048**	**1,284,283**	**1,370,476**	**1,153,631**

Personnel Schedule

Police Officer	10	10	10	10	10
Total Full-Time	**10**	**10**	**10**	**10**	**10**

(215-0752)

SPECIAL OPERATIONS

Crime Control/Prev District

The Special Operations division in this fund includes narcotic and street crimes investigation activities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	136,109	357,020	374,781	392,011
Supplies	-	32,663	4,180	5,688	1,700
Special Services Other	-	11,475	8,616	11,116	3,315
	-	**180,246**	**369,816**	**391,585**	**397,026**

Personnel Schedule

Sergeant	-	1	1	1	1
Street Crime Officer	-	2	2	2	2
Narcotics Officer	-	1	1	1	1
Total Full-Time	**-**	**4**	**4**	**4**	**4**

(215-0759)

Warrants

Crime Control/Prev District

This funding was used to assist with warrant activity in 2011-12.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Transfers & Reimbursement	219,487	-	-	-	-
	219,487	**-**	**-**	**-**	**-**

(215-0781)

RECORDS

Crime Control/Prev District

This funding provides two property and evidence technicians for proper handling of evidence.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	-	99,542	62,560	104,140
Supplies	-	-	1,750	1,750	150
Special Services Other	-	-	3,300	3,300	3,300
Transfers & Reimbursement	-	-	928	928	4,224
	-	**-**	**105,520**	**68,538**	**111,814**

Personnel Schedule

Property & Evidence Technicians	-	-	2	2	2
Total Full-Time	**-**	**-**	**2**	**2**	**2**

(215-0782)

COMMUNICATIONS

Crime Control/Prev District

The Communications unit evaluates calls for service and assigns appropriate resources.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	211,380	335,361	294,923	316,099
Supplies	-	2,294	7,800	6,800	300
Special Services Other	-	4,500	14,100	14,100	14,100
	-	**218,174**	**357,261**	**315,823**	**330,499**

Personnel Schedule

Dispatcher	-	6	6	6	6
Total Full-Time	**-**	**6**	**6**	**6**	**6**

(215-0783)

FACILITY / VEH MAINT.

Crime Control/Prev District

Funding is included for facility and vehicle maintenance expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	1,163	1,181	5,000	5,000	-
Special Services Other	-	15,028	44,965	48,996	989
Transfers & Reimbursement	7,818	12,394	12,394	12,394	7,820
Capital Outlay	95,110	85,120	21,592	21,592	-
	104,091	**113,723**	**83,951**	**87,982**	**8,809**

(215-0784)

DESK / JAIL

Crime Control/Prev District

The jail activity provides safe and secure facilities for the temporary detention of prisoners. The staff in this activity also assist with walk-in customers by providing routing requests and writing reports.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	74,584	319,758	238,926	320,344
Supplies	-	588	4,000	5,386	-
Special Services Other	-	4,859	4,825	4,825	2,700
	-	**80,031**	**328,583**	**249,137**	**323,044**
Personnel Schedule					
Community Service Officer Supervisor	-	1	1	1	1
Community Service Officer	-	5	5	5	5
Total Full-Time	**-**	**6**	**6**	**6**	**6**

Fire & Police Training Fund

(222-0714)

Training & Internal Affairs

Fire & Police Training Fund

This activity accounts for firearms simulator rentals and maintenance costs associated with the simulator.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,499	797	1,421	1,421	1,421
Supplies	6,811	166	-	-	-
Special Services Other	2,921	1,386	2,779	2,779	27,679
	11,231	**2,349**	**4,200**	**4,200**	**29,100**

LEOSE Fund

(223-0714)

TRAINING & INT AFFAIRS

LEOSE Fund

This activity tracks expenditures for the Law Enforcement Officers Standards and Education program. The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers. Uses can include materials, classes, registration costs, etc.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	6,697	2,636	9,000	9,000	9,000
	6,697	**2,636**	**9,000**	**9,000**	**9,000**

Police Asset Forfeiture Fund - State

(605-0752)

SPECIAL OPERATIONS

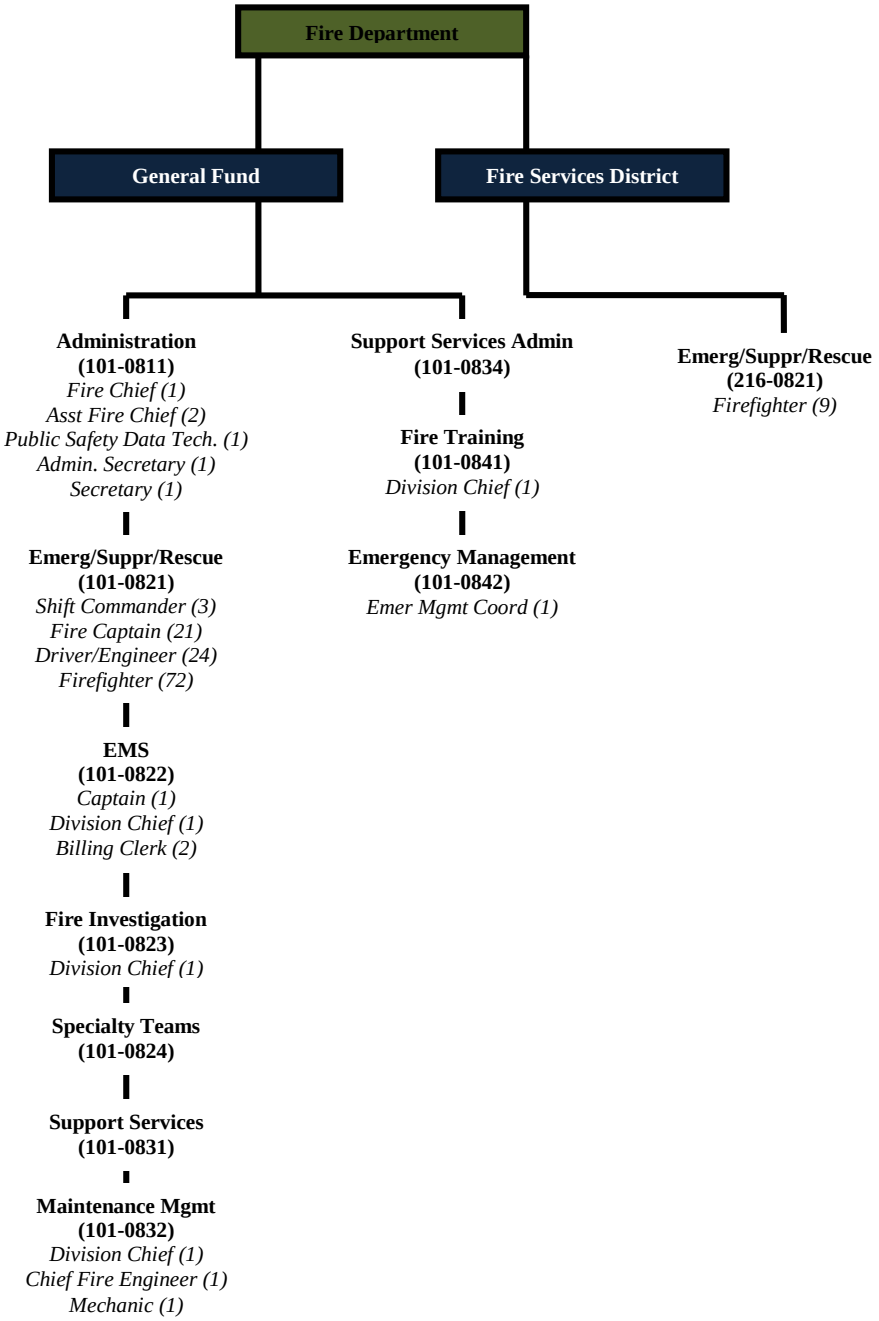
Police Asset Forfeiture Fund - State

Funds are received through revenue confiscated during drug-related offenses. Funds can be used for any police purpose.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	837	-	10,000	10,000	10,000
Special Services Other	14,184	7,465	27,000	27,000	27,000
	15,021	**7,465**	**37,000**	**37,000**	**37,000**

Fire Department

Organizational Chart



FIRE DEPARTMENT

To provide expert, rapid emergency response and proactive community risk reduction to preserve and enhance the quality of life in our community. The Fire Department assists anyone who is experiencing a threat to life or property in any form involving fire, explosion, emergency medical situations, entrapment, or chemicals, either in-progress or threatened.

Personnel

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Full-Time	**135**	**144**	**144**	**144**	**146**

Total Department Expenditures

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	13,462,329	13,929,058	15,484,933	15,978,851	16,008,524
Supplies	679,039	811,853	813,400	814,085	764,740
Services & Other Charges	735,081	658,891	705,731	740,601	689,797
Transfers & Reimbursement	419,330	464,794	563,845	2,126,460	2,126,112
Capital Outlay	40,958	555,696	13,130	334,697	21,000
Construction In Progress	40,728	-	-	-	-
	15,377,465	**16,420,292**	**17,581,039**	**19,994,694**	**19,610,173**

Performance Measures

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Number of EMS incidents per 1,000 population.	68.55	72	72.40	33.44	70
Fire service calls per 1,000 population.	35.64	32.34	37.42	16.03	36
Percent of EMS billings collected.	50%	43.8	55%	55%	55%
Number of sworn fire FTE's per 1,000 population.	1.32	1.32	1.35	1.35	1.34
Average response time of fire companies to top priority calls.	6.11	6:14	6:10	6.13	6.13
Average EMS response time to top priority calls.	5.50	6:19	6:10	5.58	5.53
Fire loss as percentage of total property value.	.000190	.000207	.000210	.00005527	.00024
ISO fire insurance rating.	2	2	2	2	2

Fire Department

General Fund

(101-0811)

ADMINISTRATION

General Fund

This activity provides planning and direction for the department including personnel management, budget and capital improvement.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	622,147	654,326	676,926	714,173	791,876
Supplies	22,674	22,923	24,515	25,254	25,500
Services & Other Charges	8,654	8,053	11,584	8,824	9,689
Transfers & Reimbursement	7,601	7,709	7,851	36,066	8,305
Capital Outlay	-	149	-	-	-
	661,077	**693,158**	**720,876**	**784,317**	**835,370**
Personnel Schedule					
Fire Chief	1	1	1	1	1
Assistant Fire Chief	2	2	2	2	2
Public Safety Data Technician	-	-	1	1	1
Data Management Technician	1	1	-	-	-
Administrative Secretary	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**6**	**6**	**6**	**6**	**6**

(101-0821)

Emergency/Suppression/Rescue

General Fund

This activity includes the personnel, apparatus and equipment necessary to respond to all emergency incidents at any moment to handle fire extinguishments, the rescue of trapped or endangered persons, support of the emergency medical services system and removal of imminently threatening hazards.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	11,902,280	12,475,601	12,883,973	13,235,913	13,176,701
Supplies	263,411	245,128	274,151	282,785	279,916
Services & Other Charges	76,279	93,653	102,920	103,776	101,995
Transfers & Reimbursement	200,787	219,377	223,423	236,337	236,337
	12,442,757	**13,033,759**	**13,484,467**	**13,858,811**	**13,794,949**
Personnel Schedule					
Shift Commander	3	3	3	3	3
Fire Captain	21	21	21	21	21
Driver Engineer	24	24	24	24	24
Firefighter	72	72	72	72	72
Total Full-Time	**120**	**120**	**120**	**120**	**120**

(101-0822)

EMS

General Fund

The provision of Mobile Intensive Care Units and their equipment, plus the training of fire suppression personnel to become Emergency Medical Technicians and Paramedics is funded in this activity. Medical control by a physician is also included in this activity, as is EMS billing.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	233,063	248,520	259,728	270,063	269,189
Supplies	162,052	160,452	164,714	168,716	171,216
Services & Other Charges	111,750	126,330	120,471	128,657	125,150
Transfers & Reimbursement	148,868	169,682	185,809	203,599	203,599
	655,734	**704,985**	**730,722**	**771,035**	**769,154**
Personnel Schedule					
Division Chief	1	1	1	1	1
Captain	-	-	-	-	1
Billing Technician	2	2	2	2	2
Total Full-Time	**3**	**3**	**3**	**3**	**4**

(101-0823)

FIRE INVESTIGATION

General Fund

This activity is responsible for investigation of all fires occurring in the City of Lewisville. This includes 24-hour immediate call-out capabilities for fire investigations and explosive devices either located or suspected.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	72,320	9,900	145,979	149,280	154,879
Supplies	2,301	37	7,521	9,375	9,375
Services & Other Charges	1,374	1,616	1,085	1,035	1,035
Transfers & Reimbursement	3,243	3,288	3,349	3,543	3,543
	79,238	**14,842**	**157,934**	**163,233**	**168,832**
Personnel Schedule					
Division Chief	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-0824)

SPECIALTY TEAMS

General Fund

This activity includes funding for specialty teams to include SCBA, boats, hazardous materials as well as high-angle or confined space, trench and dive rescue.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	34,795	38,158	43,750	43,250	43,250
Services & Other Charges	20,050	26,087	29,360	32,790	29,360
Transfers & Reimbursement	7,697	7,806	7,950	8,409	8,409
	62,542	**72,051**	**81,060**	**84,449**	**81,019**

(101-0831)

SUPPORT SERVICES

General Fund

This activity includes funding for station and apparatus flags, replacement payments on two breathing air compressors and replacement payments and maintenance contracts for radio equipment and Mobile Data Terminals (MDTs).

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	7,837	8,050	12,725	12,971	16,225
Services & Other Charges	4,325	1,026	11,265	12,991	11,265
Transfers & Reimbursement	40,628	46,279	62,925	35,018	62,779
	52,790	**55,355**	**86,915**	**60,980**	**90,269**

(101-0832)

MAINTENANCE MANAGEMENT

General Fund

Vehicle Maintenance is staffed with a Chief Engineer and one mechanic who are responsible for the maintenance of all fire vehicles and equipment. The Division Chief was moved into this activity from activity 0842 in FY 12-13.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	155,366	156,378	313,294	317,801	321,945
Supplies	142,029	133,480	132,459	137,459	132,459
Services & Other Charges	179,710	160,146	158,142	168,304	154,104
Transfers & Reimbursement	5,067	5,138	7,955	8,415	8,415
	482,171	**455,143**	**611,850**	**631,979**	**616,923**
Personnel Schedule					
Chief Fire Engineer	1	1	1	1	1
Mechanic	1	1	1	1	1
Division Chief	-	1	1	1	1
Total Full-Time	**2**	**3**	**3**	**3**	**3**

(101-0834)

Support Services Administration

General Fund

This activity tracks postage and utility costs of the Fire Department.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	6,914	5,404	7,000	6,000	6,000
Services & Other Charges	194,538	186,974	204,850	202,182	188,606
	201,452	**192,379**	**211,850**	**208,182**	**194,606**

(101-0841)

FIRE TRAINING

General Fund

Fire Training arranges both external and internal training for the Fire Department staff. The Division Chief provides internal classroom instruction in fire communications, fire safety, emergency medical service, diving and administration. Additionally, the Training Division Chief coordinates and schedules training with outside instructors and the State. The Training Division also provides a two-month certification course for new recruits.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	135,440	139,597	147,706	152,787	152,800
Supplies	7,779	13,597	13,745	12,801	13,745
Services & Other Charges	23,950	22,250	23,081	22,358	22,202

Transfers & Reimbursement	2,804	2,843	2,896	3,063	3,063
	169,973	**178,286**	**187,428**	**191,009**	**191,810**

Personnel Schedule

Division Chief	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-0842)

Community Relations / Education

General Fund

This activity tracks expenditures to educate the public, specifically the youth of the community, in fire and emergency medical safety and in departmental public relations programs. This activity is also responsible for crisis management.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	221,075	227,488	93,524	101,526	103,794
Supplies	6,574	5,583	3,712	3,712	3,712
Services & Other Charges	10,852	10,156	11,387	21,977	11,977
Transfers & Reimbursement	2,635	2,672	-	-	-
Capital Outlay	-	2,058	-	-	10,000
	241,135	**247,958**	**108,623**	**127,215**	**129,483**

Personnel Schedule

Emergency Management Specialist	-	-	-	-	1
Emergency Management Coordinator	1	1	1	1	1
Division Chief	1	-	-	-	-
Total Full-Time	**2**	**1**	**1**	**1**	**2**

Grant Fund

(286-0821)

Emergency/Suppression/Rescue

HOMELAND SECURITY - FIRE

This activity accounts for reimbursable purchases for the Texas Engineering and Extension Service (TEEX) State Homeland Security Grant.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Capital Outlay	14,962	-	-	-	-
	14,962	**-**	**-**	**-**	**-**

(286-0842)

Emergency Management

HOMELAND SECURITY - FIRE

This activity accounts for emergency management expenses eligible under the homeland security grant.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	4,757	35,130	-	-	-
Capital Outlay	18,697	192,902	-	-	-
	23,454	**228,032**	**-**	**-**	**-**

(298-0803)

CMAQ CONGESTN MTG AIR QUL

GRANT FUND

This activity accounts for congestion mitigation air quality expenses.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Construction In Progress	40,728	-	-	-	-
	40,728	-	-	-	-

(298-0821)

WILDFIRE ASSISTANCE

GRANT FUND

This activity accounts for reimbursements for wildfire response by the Fire Department to other jurisdictions.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	68,824	9,037	200,000	200,000	200,000
Supplies	83	-	-	-	-
Special Services Other	1,153	509	-	-	-
	70,060	**9,545**	**200,000**	**200,000**	**200,000**

(298-0841)

WILDFIRE ASSISTANCE

GRANT FUND

This activity accounts for the City's contribution (fire/EMS equipment and personnel) to the Hurricane Ike response.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	44,220	4,414	-	-	-
Special Services Other	55,420	5,010	-	-	-
	99,640	**9,425**	-	-	-

(298-0842)

Emergency Management

GRANT FUND

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	-	-	-	30,000	-
Capital Outlay	-	-	-	95,000	-
	-	-	-	**125,000**	-

(298-0853)

2009 UASI 176K

GRANT FUND

This activity accounts for a federal Urban Areas Security Initiatives grant for P25 Software Upgrade to several radios and a video teleconferencing system.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	5,555	(41)	-	-	-
Supplies	16,326	-	-	18,520	-
Special Services Other	46,290	-	-	-	-
Capital Outlay	7,299	11,664	-	81,923	-
	75,470	**11,623**	-	**100,443**	-

(298-0854)

2011 HSGP-SHSP,UASI,LETPA

GRANT FUND

This activity tracks grant funding for emergency response equipment and services.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	-	98,090	-	-	-
Capital Outlay	-	13,199	-	125,000	-
	-	**111,289**	**-**	**125,000**	**-**

Fire Services District

(216-0811)

ADMINISTRATION

Fire Services District

This activity provides for the general and administrative fee to the General Fund.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Transfers & Reimbursement	-	-	30,000	31,898	30,000
	-	**-**	**30,000**	**31,898**	**30,000**

(216-0821)

EMERGENCY/SUPPRES./RESCUE

Fire Services District

In this fund, ITS proactively identifies, defines, and coordinates information technology systems to enhance fire operations and assist the fire department in utilizing the full capacity of the various software products.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	-	-	748,667	795,254	795,286
Supplies	-	-	39,087	15,900	16,000
Services & Other Charges	-	1,971	4,050	4,050	4,050
Capital Outlay	-	-	-	11,000	11,000
	-	**1,971**	**791,804**	**826,204**	**826,336**
Personnel Schedule					
Firefighter	-	9	9	9	9
Total Full-Time	**-**	**9**	**9**	**9**	**9**

(216-0822)

EMS

Fire Services District

The provision of a Mobile Intensive Care Unit and its equipment.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	-	-	4,058	16,600	16,600
Services & Other Charges	-	-	700	6,670	6,670
Transfers & Reimbursement	-	-	29,080	30,747	30,715
	-	**-**	**33,838**	**54,017**	**53,985**

(216-0831)

SUPPORT SERVICES

Fire Services District

Activity includes funding for replacement payments on monitor defibrillators and radio equipment. The actual purchase of the monitor defibrillators was made in FY 12-13 and from now on will just be annual replacement payments amounts.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	-	-	46,640	-	-
Services & Other Charges	-	-	-	2,576	-
Transfers & Reimbursement	-	-	2,607	1,093	2,675
Capital Outlay	-	100,000	-	-	-
	-	**100,000**	**49,247**	**3,669**	**2,675**

(216-0832)

MAINTENANCE MANAGEMENT

Fire Services District

Vehicle maintenance is tracked in this activity.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Supplies	-	25,720	1,807	3,000	3,000
Services & Other Charges	-	240	2,206	2,206	4,782
Transfers & Reimbursement	-	-	-	1,528,272	1,528,272
Capital Outlay	-	235,724	13,130	-	-
	-	**261,684**	**17,143**	**1,533,478**	**1,536,054**

(216-0834)

SUPPORT-ADMIN-SUPERVISION

Fire Services District

This activity tracks postage and utility costs of the Fire department.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Services & Other Charges	-	-	630	946	1,162
	-	**-**	**630**	**946**	**1,162**

(216-0842)

Emergency Management

Fire Services District

The part-time emergency management staff member is funded through this activity.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	-	-	-	26,918	26,918
	-	**-**	**-**	**26,918**	**26,918**

Fire & Police Training Fund

(222-0841)

FIRE TRAINING

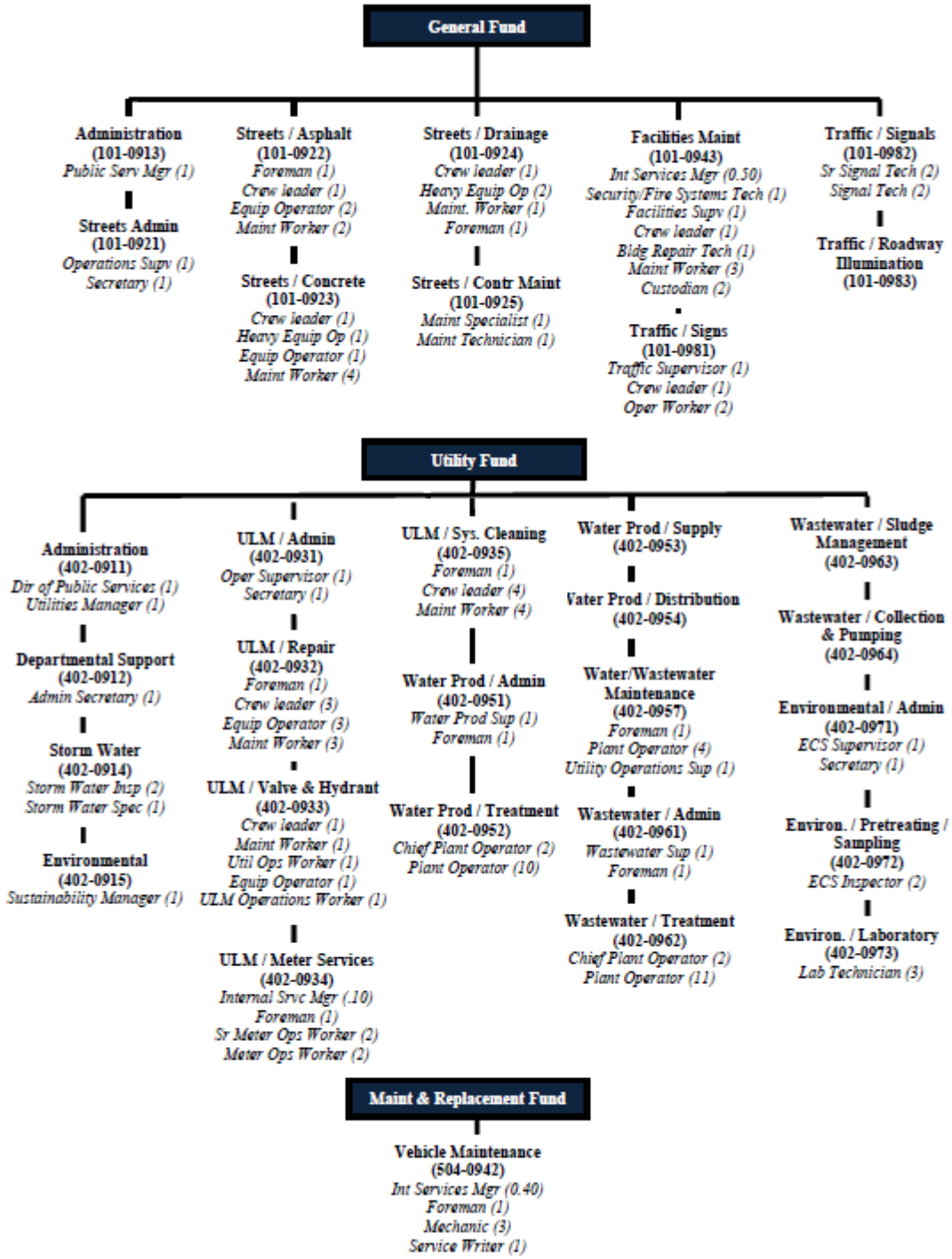
Fire & Police Training Fund

This activity accounts for expenditures made related to the rental of the fire training facility.

	2010-2011 Actual	2011-2012 Actual	2012-2013 Budget	2012-2013 Revised	2013-2014 Adopted
Personal Services	2,039	3,838	15,136	15,136	15,136
Supplies	1,507	20,100	37,516	27,742	27,742
Services & Other Charges	737	14,870	24,000	21,259	17,750
Capital Outlay	-	-	-	21,774	-
	4,283	**38,808**	**76,652**	**85,911**	**60,628**

Public Services Department

Organizational Chart



Public Services

The mission of the Public Services Department is to operate and maintain quality transportation, drainage and facility systems for the City with a commitment to customer satisfaction and to providing superior water and wastewater services and drainage systems for all consumers.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**123**	**123**	**124**	**124**	**128**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	7,749,413	8,139,577	8,583,087	8,484,141	8,922,435
Supplies	2,026,741	2,263,593	2,302,858	2,412,559	2,652,174
Services & Other Charges	8,296,051	8,337,549	8,925,362	9,002,992	9,509,361
Transfers & Reimbursement	3,026,797	3,633,480	4,628,840	4,628,895	4,085,199
Capital Outlay	1,648,277	1,541,294	3,108,709	3,221,791	4,961,716
	22,747,279	**23,915,494**	**27,548,856**	**27,750,378**	**30,130,885**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Operating and maintenance cost per lane mile.	$5,844	$6,228	$10,285	$6,313	$6,739
Percent of signal trouble calls resolved within 45 minutes of notification.	64%	57%	60%	70%	70%
Ratio of significant non-compliance for all SIUs.	9	3	3	3	3
Wastewater O&M treatment cost per million gallons (Influent).	690	755	702	725	730
Water cost per million gallons pumped (to distribution).	1,445	1,450	1,504	1,420	1,425
Percent of water unaccounted for.	14%	11%	13%	10%	9%
Percent of purchased water fixed demand used.	95%	100%	98%	98%	98%
Pounds of recycled material collected per household.	345	370	365	175	190
Public education programs.	65	67	75	25	40
Tons of refuse collected per household account.	1.31	1.40	1.30	0.17	0.7
Solid waste diversion rate.	11.6%	12%	14%	11%	12%
Number of water main breaks.	99	105	100	100	100
Number of water main breaks per main mile.	-	-	-	-	-
Ratio of volume of sewage to water sold (I & I).	90/100	84/100	89/100	87/100	87/100
Number of City main stoppages.	18	15	12	10	10
Facilities maintenance work orders completed within in 5 days	1031	3389	1400	1400	1450
Percent of vehicles serviced within one day.	85.39%	76.12%	90%	90%	91%
Fleet availability.	94.49%	94.74%	95%	95%	96%

Public Services

General Fund

(101-0913)

Administration

General Fund

Manages and coordinates the personnel, equipment and budgetary resources dedicated to preserving and maintaining streets, traffic control devices, utility lines and city-owned vehicles and facilities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	128,910	133,181	137,203	146,213	150,227
Supplies	508	507	870	870	870
Services & Other Charges	65,588	62,625	68,479	73,064	69,296
Transfers & Reimbursement	1,051	5,960	6,923	6,923	13,254
	196,056	**202,272**	**213,475**	**227,070**	**233,647**
Personnel Schedule					
Public Works Manager	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-0921)

Streets Administration

General Fund

Supervises all street maintenance and drainage activities, plans schedules and implements projects, responds to customer requests for service and maintains the pavement management program.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	137,066	146,090	147,344	139,197	144,194
Supplies	8,710	8,844	10,860	9,618	10,260
Services & Other Charges	32,996	33,948	34,982	35,574	52,800
Transfers & Reimbursement	1,820,919	2,540,943	3,414,315	3,414,315	3,414,339
Capital Outlay	17,987	22,700	-	-	28,550
	2,017,678	**2,752,526**	**3,607,501**	**3,598,704**	**3,650,143**
Personnel Schedule					
Operations Supervisor	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(101-0922)

STREETS / ASPHALT

General Fund

Provides manpower and material to perform asphalt repairs, crack sealing, pothole repairs and replace asphalt street failures. Assists with other divisional activities and concrete repairs as time allows.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	301,546	312,801	378,567	343,664	365,700
Supplies	180,837	196,247	209,241	213,738	216,774
Services & Other Charges	10,146	8,347	8,675	8,675	8,056

Transfers & Reimbursement	36,823	37,808	39,994	39,994	41,646
	529,352	**555,203**	**636,477**	**606,071**	**632,176**

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	1	1	1	1	1
Equipment Operator	2	2	2	2	2
Maintenance Worker	2	2	2	2	2
Total Full-Time	**6**	**6**	**6**	**6**	**6**

(101-0923)

STREETS / CONCRETE

General Fund

Provides manpower and materials to perform small-scale repair of concrete streets, curbs, gutters, alleys and sidewalks.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	384,121	420,728	427,664	443,624	395,754
Supplies	142,029	131,136	153,100	156,000	155,350
Services & Other Charges	8,621	5,878	6,525	6,925	6,435
Transfers & Reimbursement	22,520	22,936	24,261	24,261	27,205
	557,290	**580,678**	**611,550**	**630,810**	**584,744**

Personnel Schedule

Crewleader	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Equipment Operator	1	1	1	1	1
Maintenance Worker	4	4	4	4	4
Total Full-Time	**7**	**7**	**7**	**7**	**7**

(101-0924)

Streets - Drainage/R.O.W.

General Fund

Provides manpower and materials for routine cleaning and maintenance of roadside ditches, creeks and channels. Maintains storm water collection system and inlet boxes.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	303,582	343,736	384,226	372,625	542,847
Supplies	57,194	64,111	57,400	74,250	69,500
Services & Other Charges	33,181	36,149	47,950	62,950	65,134
Transfers & Reimbursement	48,581	49,900	52,784	52,784	54,559
	442,539	**493,896**	**542,360**	**562,609**	**732,040**

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	1	1	1	1	2
Heavy Equipment Operator	2	2	2	2	2
Maintenance Worker	1	1	1	1	2
Total Full-Time	**5**	**5**	**5**	**5**	**7**

(101-0925)

Streets - Contract Maintenance

General Fund

Provides the manpower to manage and coordinate all annual contracts for large scale repair of concrete streets and major curb, gutter and sidewalk replacements. Manages and inspects asphalt recycling and overlay projects. Collects, verifies and enters data required for the Pavement Management System.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	139,871	153,740	149,173	138,524	143,233
Supplies	3,366	2,896	2,750	2,950	2,900
Services & Other Charges	1,893	1,850	1,900	1,900	1,814
Transfers & Reimbursement	1,295	1,319	1,395	1,395	1,419
	146,425	**159,805**	**155,218**	**144,769**	**149,366**
Personnel Schedule					
Street Maintenance Specialist	1	1	1	1	1
Street Maintenance Techncian	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(101-0943)

FACILITIES MAINTENANCE

General Fund

Provides supervision, manpower and materials for the maintenance, repair and cleaning needed to preserve the condition of city-owned facilities and systems. The increase in services and other charges is related to increases in maintenance funding.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	449,097	476,730	583,810	583,160	591,189
Supplies	64,138	56,453	58,500	58,495	114,700
Services & Other Charges	320,109	345,057	366,758	369,786	455,802
Transfers & Reimbursement	6,019	6,130	6,949	7,004	6,999
	839,363	**884,370**	**1,016,017**	**1,018,445**	**1,168,690**
Personnel Schedule					
Internal Services Manager	0.50	0.50	0.50	0.50	0.50
Facilities and ADA Compliance Supervisor	-	-	-	-	1
Facilities Supervisor	1	1	1	1	-
Security/Fire Systems Technician	-	-	1	1	1
Crewleader	1	1	1	1	1
Building Repair Technician	1	1	1	1	1
Custodian	2	2	2	2	2
Maintenance Worker	3	3	3	3	3
Total Full-Time	**8.50**	**8.50**	**9.50**	**9.50**	**9.50**

(101-0981)

Traffic - Signs & Markings

General Fund

Provides supervision, manpower and materials for the fabrication and installation of traffic control signs and pavement markings.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	259,662	272,318	281,888	286,937	270,995
Supplies	47,803	66,867	62,495	63,495	64,700
Services & Other Charges	5,403	3,722	4,650	4,600	5,071

Transfers & Reimbursement	4,181	5,063	5,356	5,356	5,480
	317,050	**347,970**	**354,389**	**360,388**	**346,246**

Personnel Schedule

Traffic Supervisor	1	1	1	1	1
Crewleader	1	1	1	1	1
Traffic Operations Worker	2	2	2	2	2
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(101-0982)

TRAFFIC - SIGNALS

General Fund

Provides supervision, manpower and materials for repairs, operation and maintenance of traffic signals and school zone beacons.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	258,806	255,641	283,103	275,122	297,624
Supplies	40,416	43,354	45,500	61,310	88,167
Services & Other Charges	83,959	99,268	92,274	93,441	102,413
Transfers & Reimbursement	15,649	17,422	18,429	18,429	18,735
	398,830	**415,684**	**439,306**	**448,302**	**506,939**

Personnel Schedule

Senior Signal Technician	2	2	2	2	2
Traffic Signal Technician	2	2	2	2	2
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(101-0983)

Traffic - Roadway Illumination

General Fund

Provides materials and energy costs to maintain the freeway lighting system and energy cost for all street lighting.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	962	1,952	1,600	1,600	1,000
Services & Other Charges	471,061	479,321	473,790	472,113	475,814
	472,023	**481,273**	**475,390**	**473,713**	**476,814**

Water & Sewer Fund

(402-0911)

Administration

Water & Sewer Fund

Administration is responsible for public relations, planning improvement in job tasks, budget control problem solving, general management of the Utilities Department, long-range planning and management of water and wastewater capital projects.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	312,672	325,847	328,325	328,079	336,392
Supplies	9,063	47,141	23,934	46,141	31,700
Services & Other Charges	89,789	53,189	107,033	107,915	385,492
Transfers & Reimbursement	901,818	761,365	863,043	863,043	292,872

	1,313,341	**1,187,541**	**1,322,335**	**1,345,178**	**1,046,456**
Personnel Schedule					
Director of Public Services	1	1	1	1	1
Utilities Manager	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-0912)

DEPARTMENTAL SUPPORT

Water & Sewer Fund

This activity provides office support for public services functions.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	68,278	70,757	70,898	73,264	73,137
Supplies	2,393	2,896	2,750	2,750	2,750
Services & Other Charges	17,032	14,551	40,810	57,563	40,510
	87,703	**88,204**	**114,458**	**133,577**	**116,397**
Personnel Schedule					
Administrative Secretary	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(402-0914)

STORMWATER

Water & Sewer Fund

This activity funds stormwater management expenditures.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	199,967	201,857	220,344	222,930	226,539
Supplies	9,670	8,395	8,883	8,883	8,883
Services & Other Charges	20,410	17,768	31,781	35,986	22,232
Transfers & Reimbursement	4,090	5,050	4,098	4,098	4,169
	234,136	**233,070**	**265,106**	**271,897**	**261,823**
Personnel Schedule					
Storm Water Inspector	2	2	2	2	2
Storm Water Specialist	1	1	1	1	1
Total Full-Time	**3**	**3**	**3**	**3**	**3**

(402-0915)

ENVIRONMENTAL

Water & Sewer Fund

This activity is responsible for recycling and household hazardous waste programs.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	107,615	109,674	111,679	111,679	124,110
Supplies	19,003	25,133	14,854	14,854	14,854
Services & Other Charges	44,458	45,859	69,616	69,616	58,024
	171,076	**180,666**	**196,149**	**196,149**	**196,988**

Personnel Schedule

Env. Programs Coordinator	1	1	1	1	-
Sustainability Manager	-	-	-	-	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(402-0931)

Utility Line Maintenance - Administration

Water & Sewer Fund

Supervises all water and sewer line maintenance activities. Plans, schedules and implements projects and responds to customer requests for service.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	112,018	128,665	134,352	135,180	135,854
Supplies	2,724	3,301	3,500	3,900	3,900
Services & Other Charges	19,694	34,940	25,860	30,221	31,899
Transfers & Reimbursement	1,751	1,784	1,887	1,887	1,918
Capital Outlay	8,742	-	-	-	-
	144,929	**168,689**	**165,599**	**171,188**	**173,571**

Personnel Schedule

Operations Supervisor	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-0932)

Utility Line Maintenance - Repair

Water & Sewer Fund

Provides manpower and material to preserve the condition of all water and wastewater line related appurtenances.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	598,297	642,271	634,106	638,640	640,445
Supplies	224,997	257,786	234,946	246,171	250,342
Services & Other Charges	15,358	37,976	205,500	212,977	211,818
Transfers & Reimbursement	60,498	42,764	45,235	45,235	51,997
Capital Outlay	12,754	24,430	10,998	10,998	-
	911,904	**1,005,227**	**1,130,785**	**1,154,021**	**1,154,602**

Personnel Schedule

Foreman	1	1	1	1	1
Crewleader	3	3	3	3	3
Equipment Operator	3	3	3	3	3
Maintenance Worker	3	3	3	3	3
Total Full-Time	**10**	**10**	**10**	**10**	**10**

(402-0933)

Utility Line Maintenance - Valve & Hydrant

Water & Sewer Fund

Provides manpower and materials to inspect, operate, maintain and map all water valves and hydrants. Implements system operation plans and performs line locates.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	182,551	232,645	251,027	243,944	308,996
Supplies	9,221	16,210	20,775	20,880	21,300
Services & Other Charges	3,225	3,251	3,325	5,067	3,264
Transfers & Reimbursement	2,521	6,010	2,716	2,716	2,766
Capital Outlay	-	-	-	-	7,535
	197,518	**258,116**	**277,843**	**272,607**	**343,861**
Personnel Schedule					
Crewleader	1	1	1	1	1
Utility Operations Worker	1	1	1	1	1
ULM Operations Worker	-	-	-	-	1
Maintenance Worker	1	1	1	1	1
Equipment Operator	1	1	1	1	-
GIS Analyst	-	-	-	-	1
Total Full-Time	**4**	**4**	**4**	**4**	**5**

(402-0934)

Utility Line Maintenance - Meter Services

Water & Sewer Fund

Provides manpower and materials to repair, maintain and test water meters.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	290,239	309,365	309,341	298,043	305,888
Supplies	100,090	101,431	105,913	108,484	118,544
Services & Other Charges	225,543	215,492	230,173	231,743	259,156
Transfers & Reimbursement	7,184	7,317	7,764	7,764	7,895
Capital Outlay	-	-	-	-	23,500
	623,056	**633,604**	**653,191**	**646,034**	**714,983**
Personnel Schedule					
Internal Services Manager	0.10	0.10	0.10	0.10	0.10
Foreman	1	1	1	1	1
Senior Meter Ops Worker	2	2	2	2	2
Meter Operations Worker	2	2	2	2	2
Total Full-Time	**5.10**	**5.10**	**5.10**	**5.10**	**5.10**

(402-0935)

Utility Line Maintenance - Collection System Cleaning

Water & Sewer Fund

Provides manpower and material to inspect and maintain wastewater lines. Inspects lines with cameras, cleans lines and checks manholes. Also provides cleaning of residential service lines for customers.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	459,559	433,042	473,655	440,483	602,093
Supplies	52,485	46,160	45,300	55,715	59,300

Services & Other Charges	18,741	11,286	11,073	27,927	12,857
Transfers & Reimbursement	45,687	72,173	79,985	79,985	84,723
	576,472	**562,661**	**610,013**	**604,110**	**758,973**
Personnel Schedule					
Foreman	1	1	1	1	1
Crewleader	3	3	3	3	4
Maintenance Worker	3	3	3	3	4
Total Full-Time	**7**	**7**	**7**	**7**	**9**

(402-0936)

Utility Line Maintenance - Night Crew

Water & Sewer Fund

Provides manpower and material to respond to all customer requests for service after hours.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	148,903	136,915	147,721	146,414	-
Supplies	9,854	8,288	9,140	7,048	-
Services & Other Charges	1,375	1,375	1,375	1,375	-
Transfers & Reimbursement	3,079	3,136	3,317	3,317	-
	163,211	**149,714**	**161,553**	**158,154**	**-**
Personnel Schedule					
Crewleader	1	1	1	1	-
Maintenance Worker	1	1	1	1	-
Total Full-Time	**2**	**2**	**2**	**2**	**-**

(402-0951)

Water Production - Administration

Water & Sewer Fund

Manages and coordinates personnel, funding and material to produce drinking water that meets the community, State and Federal requirements.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	106,399	148,435	150,330	153,372	153,635
Supplies	1,724	2,191	1,900	1,900	1,900
Services & Other Charges	86,205	85,763	85,950	92,933	94,764
	194,328	**236,389**	**238,180**	**248,205**	**250,299**
Personnel Schedule					
Water Production Superintendent	1	1	1	1	1
Foreman	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-0952)

Water Production - Treatment Operations

Water & Sewer Fund

Treatment operations is responsible for the processing of raw water through chemical addition, flocculation, sedimentation and filtration and provides maintenance and upkeep of plant equipment, pump stations and elevated and ground storage facilities.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	686,483	731,397	779,869	769,135	789,786
Supplies	286,216	363,476	319,652	276,797	253,200
Services & Other Charges	512,098	536,910	489,989	517,298	532,388
Transfers & Reimbursement	2,264	2,463	2,653	2,653	2,700
Capital Outlay	30,910	16,537	61,000	86,250	65,000
	1,517,972	**1,650,783**	**1,653,163**	**1,652,133**	**1,643,074**

Personnel Schedule

Chief Plant Operator	2	2	2	2	2
Plant Operator	10	10	10	10	10
Total Full-Time	**12**	**12**	**12**	**12**	**12**

(402-0953)

Water Production - Water Supply

Water & Sewer Fund

This activity accounts for the purchase of raw and treated water, maintains the intake structure and related pumping equipment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	42,775	47,221	21,750	75,092	71,850
Services & Other Charges	4,452,268	4,213,604	4,419,257	4,388,547	4,420,287
Capital Outlay	-	9,600	-	-	-
	4,495,043	**4,270,425**	**4,441,007**	**4,463,639**	**4,492,137**

(402-0954)

Water Production - Distribution & Storage

Water & Sewer Fund

This activity accounts for expenses related to the distribution and storage of potable water including electricity and related supplies and materials.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	50,635	69,193	97,932	97,715	68,197
Services & Other Charges	365,065	511,301	490,354	489,534	480,154
Transfers & Reimbursement	2,465	1,634	1,761	1,761	1,791
Capital Outlay	17,468	-	25,250	-	80,000
	435,633	**582,127**	**615,297**	**589,010**	**630,142**

(402-0957)

Water / Wastewater Maintenance

Water & Sewer Fund

This activity maintains the water and wastewater treatment facilities and equipment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	301,976	316,864	316,066	329,198	400,891
Supplies	15,847	16,656	22,193	22,193	18,400
Services & Other Charges	8,669	8,290	9,000	9,625	9,753
Transfers & Reimbursement	6,485	9,476	10,752	10,752	10,931

Capital Outlay	-	-	-	67,082	-
	332,977	**351,286**	**358,011**	**438,850**	**439,975**

Personnel Schedule

Foreman	1	1	1	1	1
Utility Operations Sukpervisor	-	-	-	-	1
Plant Operator	4	4	4	4	4
Total Full-Time	**5**	**5**	**5**	**5**	**6**

(402-0961)

Wastewater Disposal - Administration

Water & Sewer Fund

Administration and Support supervises, plans and coordinates projects within budgeted funds, oversees the treatment process and discharge of treated wastewater collected back to the surface water and processes and disposes of treated sludge.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	157,193	170,011	175,596	176,461	180,513
Supplies	5,499	6,588	5,550	5,550	5,850
Services & Other Charges	47,689	83,835	86,307	93,086	91,228
Transfers & Reimbursement	1,132	1,132	1,219	1,219	1,241
	211,513	**261,565**	**268,672**	**276,316**	**278,832**

Personnel Schedule

Wastewater Superintendent	1	1	1	1	1
Foreman	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-0962)

Wastewater Disposal - Treatment Operations

Water & Sewer Fund

Treatment operations monitors and controls the treatment plant's biological process and maintains and repairs treatment plant process units and equipment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	794,595	824,335	846,345	839,512	859,258
Supplies	277,218	279,439	359,882	349,911	533,536
Services & Other Charges	755,413	865,204	942,921	922,825	863,092
Transfers & Reimbursement	4,617	4,856	5,231	5,231	5,534
Capital Outlay	41,500	166,312	-	7,525	-
	1,873,343	**2,140,145**	**2,154,379**	**2,125,004**	**2,261,420**

Personnel Schedule

Chief Plant Operator	2	2	2	2	2
Plant Operator	11	11	11	11	11
Total Full-Time	**13**	**13**	**13**	**13**	**13**

(402-0963)

Wastewater Disposal - Sludge Management

Water & Sewer Fund

Sludge management operates and maintains the sludge de-watering system, operates and maintains biological and mechanical functions of the aerobic digesters, application of treated sludge to the drying field and conditions sludge for ultimate disposal and/or reuse.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	36,803	78,809	82,015	98,318	52,226
Services & Other Charges	198,841	178,226	193,827	194,467	383,944
Transfers & Reimbursement	15,514	15,514	16,714	16,714	16,991
	251,159	**272,549**	**292,556**	**309,499**	**453,161**

(402-0964)

Wastewater Disposal - Collection & Pumping

Water & Sewer Fund

Maintains and repairs lift stations located throughout the city which transport wastewater to the Treatment Plant.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	78,149	32,555	35,270	35,270	46,634
Services & Other Charges	212,759	189,541	208,718	210,059	197,302
Transfers & Reimbursement	4,971	5,051	5,442	5,442	5,532
	295,879	**227,147**	**249,430**	**250,771**	**249,468**

(402-0971)

Environmental Control - Administration

Water & Sewer Fund

Administration and Support services plans and coordinates projects within budgeted funds, supervises and gives technical support for enforcement of the EPA mandated industrial pretreatment program, coordinates water and wastewater laboratory testing and ensures laboratory quality control.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	150,937	142,152	137,333	131,739	137,772
Supplies	1,400	1,760	1,650	1,650	1,650
Services & Other Charges	7,024	6,493	8,690	9,195	8,690
	159,361	**150,406**	**147,673**	**142,584**	**148,112**
Personnel Schedule					
ECS Supervisor	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-0972)

Environmental Control - Pretreating & Sampling

Water & Sewer Fund

Pretreatment and sampling performs pretreatment monitoring of industrial discharge, performs sampling for industrial waste surcharge, investigates citizen complaints regarding pollution, inspects businesses and industries for compliance with environmental regulations, performs sampling for wastewater treatment plant permit compliance and monitors streams for pollution and illegal discharges.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	146,711	125,283	134,165	132,535	133,381
Supplies	11,473	16,852	27,111	27,027	27,241
Services & Other Charges	110,273	92,521	107,543	114,131	108,819
Transfers & Reimbursement	3,617	3,617	3,896	3,896	3,961

	272,074	**238,272**	**272,715**	**277,589**	**273,402**
Personnel Schedule					
ECS Inspector	2	2	2	2	2
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-0973)

Environmental Control - Laboratory Services

Water & Sewer Fund

Laboratory services performs analysis of wastewater samples for treatment plant permit, compliance for treatment plant process control and for industrial waste surcharge, analyzes drinking water for Lewisville and other water suppliers for bacteriological quality, provides the waste treatment plant with process control information and responds to citizen's concerns and questions regarding drinking water quality.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	191,758	190,141	201,627	182,739	206,308
Supplies	59,632	73,371	69,105	93,442	150,434
Services & Other Charges	4,912	7,127	5,440	5,440	5,422
Transfers & Reimbursement	1,133	841	906	906	921
Capital Outlay	-	7,595	-	6,810	136,062
	257,435	**279,076**	**277,078**	**289,337**	**499,147**
Personnel Schedule					
Laboratory Technician	3	3	3	3	3
Total Full-Time	**3**	**3**	**3**	**3**	**3**

Maintenance & Replacement Fund

(504-0942)

VEHICLE MAINTENANCE

Maintenance & Replacement Fund

This activity maintains the vehicles and equipment including the planning and implementation of scheduled maintenance. All City wide vehicles and equipment purchases are also shown in this activity.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	370,602	384,956	387,330	401,728	405,674
Supplies	173,908	186,376	186,537	170,542	185,262
Services & Other Charges	46,251	46,883	44,837	46,434	45,631
Transfers & Reimbursement	933	1,817	1,815	1,815	5,621
Capital Outlay	1,518,916	1,294,120	3,011,461	3,043,126	4,621,069
	2,110,610	**1,914,151**	**3,631,980**	**3,663,645**	**5,263,257**

Personnel Schedule

Internal Services Manager	0.40	0.40	0.40	0.40	0.40
Foreman	1	1	1	1	1
Mechanic	3	3	3	3	3
Service Writer	1	1	1	1	1
Total Full-Time	**5.40**	**5.40**	**5.40**	**5.40**	**5.40**

Parks & Leisure Services Department

Organizational Chart

Parks & Leisure Services

Recreation Fund

Main Library
(210-1022)

Athletics
(210-1035)

Recreation Programs
(210-1036)

Parks Maintenance
(210-1043)

General Fund

Administration
(101-1011)
Director of PALS (1)
Aquatics Sup (0.50)
Secretary (2)

Library Administration
(101-1021)
Library Director (1)

Main Library
(101-1022)
Library Services Sup (2)
Librarian (5)
Accounts Supervisor (1)
Library Technician (3)
Library Assistant (2)

Recreation Admin
(101-1031)
Recreation Manager (1)

Civic Circle Rec Programs
(101-1032)
Rec Center Supervisor (1)
Rec Specialist (2)

Athletic Programs
(101-1033)
Athletic Supervisor (1)

Senior Center Programs
(101-1037)
Senior Center Supervisor (1)
Rec Specialist (2)

Memorial Park Rec Center
(101-1038)
Rec Center Supervisor (1)
Rec Specialist (2)

Parks / ROW Admin
(101-1041)
Parks Manager (1)
Operations Supervisor (1)
Foreman (2)

Parks / Lake Park
(101-1042)
Crew leader (1)
Parks Supervisor (1)
Maintenance Worker (2)

Parks / Maintenance
(101-1043)
Crew leader (8)
Chemical Applicator (5)
Maintenance Worker (8.5)

Parks / Athletic Field Maint
(101-1044)
Crew leader (1)
Maintenance Worker (5)

4B Sales Tax Fund

Main Library
(740-1022)

Pools
(740-1034)
Aquatics Sup (0.5)
Maint Worker (0.5)

Parks / Maintenance
(740-1043)
Crew leader (2)
Maintenance Worker (5)

Railroad Park Ops.
(740-1045)
Crew leader (2)
Chemical Applicator (1)
Maintenance Worker (8)

Waters Ridge PID Fund

Admin & Gen Support
(217-1011)

Parks & Leisure Services

To enhance the lives of the community's citizens and visitors by providing diverse opportunities for quality educational and leisure pursuits. The Parks and Leisure Services Department maintains the Library Division, Recreation Services (which includes the administration and maintenance of year-round recreational activities, all rental facilities, Recreation Centers, athletic programs, Senior Center and swimming pool operations) and administering Parks and right-of-way operations, including Lake Park, park maintenance and athletic field maintenance.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**81**	**81**	**83**	**83**	**83**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	5,219,964	5,309,173	5,840,371	5,669,270	5,942,911
Supplies	688,690	766,957	836,277	858,523	878,729
Special Services Other	1,942,021	1,870,659	2,234,573	2,186,095	2,108,492
Transfers & Reimbursement	155,743	262,816	337,566	326,288	349,999
Capital Outlay	155,491	201,926	187,084	217,447	162,526
	8,161,910	**8,411,531**	**9,435,871**	**9,257,623**	**9,442,657**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Library item checkouts per capita.	7.2	6.6	7.0	6.5	6.5
Library collection turnover rate.	3.4	3.12	3.3	3.0	3.0
Library items per capita.	2.1	2.1	2.1	2.1	2.1
Library gate count.	403,308	377,915	390,000	340,000	340,000
Library program attendance.	28,971	30,321	28,000	28,000	28,000
Total number registered for recreation programs.	6591	6593	5500	-	-

Parks & Leisure Services

General Fund

(101-1011)

ADMIN & GENERAL SUPPORT

General Fund

Directs, manages and administers the City's leisure services programs, coordinates the budget and establishes and oversees policy implementation. Administration interfaces with civic organizations and City boards and committees, focusing on park maintenance and planning, recreation services and capital improvements.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	269,011	283,411	296,471	295,808	302,705
Supplies	4,591	6,345	6,400	6,400	6,400
Special Services Other	16,797	19,920	19,679	19,679	18,984
Transfers & Reimbursement	-	13,350	16,201	16,201	18,356
	290,399	**323,027**	**338,751**	**338,088**	**346,445**
Personnel Schedule					
Director of Parks & Leisure Services	1	1	1	1	1
Aquatics Supervisor	0.50	0.50	0.50	0.50	0.50
Secretary	2	2	2	2	2
Total Full-Time	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**

(101-1021)

Library Administration

General Fund

Coordinates and supervises overall activities of the Library Division; provides for workshop attendance and other continuing education for staff members; meets with other librarians on a local and state level to exchange ideas and plan future roles for the library in the community; supervises selection and acquisition of library materials; coordinates the budget; provides staffing functions and assesses the financial needs of the library. Costs associated with the expanded library funded through the 4B sales tax are accounted for in 740-1022.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	192,571	177,474	160,315	164,246	155,192
Special Services Other	53,653	57,402	57,379	57,395	56,692
	246,225	**234,877**	**217,694**	**221,641**	**211,884**
Personnel Schedule					
Library Manager	1	1	1	1	-
Library Director	-	-	-	-	1
Secretary	1	1	-	-	-
Total Full-Time	**2**	**2**	**1**	**1**	**1**

(101-1022)

MAIN LIBRARY

General Fund

The library interacts with the community by providing library and referral information and internet accessibility for research purposes. Library staff charge and discharge materials for patrons, shelve materials, provide reference assistance to patrons, prepare new materials, provide activities and programs for the community and produce exhibits, displays, bibliographies, posters, signs and bulletin boards for special events and to encourage use of the library services.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	920,135	965,185	1,072,756	1,053,576	1,094,214
Supplies	51,577	56,979	59,633	54,633	59,633
Special Services Other	106,616	121,984	113,111	115,347	113,874
Transfers & Reimbursement	5,633	-	-	-	-
Capital Outlay	9,407	12,667	13,000	17,846	17,524
	1,093,367	**1,156,815**	**1,258,500**	**1,241,402**	**1,285,245**
Personnel Schedule					
Library Services Supervisor	2	2	2	2	2
Librarian	4	4	5	5	5
Acounts Supervisor	1	1	1	1	1
Library Technician	3	3	3	3	3
Library Assistant	2	2	2	2	2
Total Full-Time	**12**	**12**	**13**	**13**	**13**
Librarian - Part Time	0.12	0.12	0.12	0.12	0.12
Library Technician II	0.75	0.75	0.75	0.75	0.75
Library Technician I	1.50	1.50	1.50	1.50	1.50
Library Assistant II	3.67	3.67	3.67	3.67	3.67
Library Assistant I	2.78	2.78	2.78	2.78	2.78
Total Part-Time	**8.82**	**8.82**	**8.82**	**8.82**	**8.82**

(101-1031)

Recreation Services Administration

General Fund

Works to meet citizen's recreational needs by providing high quality and innovative programs and events. Recreation administers and conducts a variety of year-round recreational activities, utilizing various parks, library and other facilities. Hedrick House and other rental facilities are maintained by the City for citizen's use for special functions such as weddings, club meetings and various City meetings and workshops.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	75,444	97,775	101,195	100,731	103,732
Supplies	-	125	1,500	1,500	1,500
Special Services Other	9,972	16,057	18,098	16,974	17,216
	85,416	**113,957**	**120,793**	**119,205**	**122,448**
Personnel Schedule					
Recreation Manager	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-1032)

Civic Circle Recreation Programs

General Fund

The Herring Recreation Center is maintained by staff who take reservations for citizen use of facilities and organize and implement recreation classes, volleyball and basketball leagues, North Central Texas College Day classes and special events. The facility provides 30,000 square feet, housing classrooms, racquetball courts, two gymnasiums, game area and exercise room.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	240,509	221,222	251,330	245,415	252,994
Supplies	1,806	705	2,500	3,000	3,000
Special Services Other	59,489	61,434	70,752	64,135	62,442
Transfers & Reimbursement	-	250	250	250	250
	301,804	**283,611**	**324,832**	**312,800**	**318,686**
Personnel Schedule					
Recreation Center Supervisor	1	1	1	1	1
Recreation Specialist	2	2	2	2	2
Total Full-Time	**3**	**3**	**3**	**3**	**3**
Senior Recreation Aide	0.08	0.08	0.08	0.08	0.08
Recreation Aide	0.41	0.41	0.41	0.41	0.41
Recreation Leader	2.43	2.43	2.43	2.43	2.43
Total Part-Time	**2.92**	**2.92**	**2.92**	**2.92**	**2.92**

(101-1033)

ATHLETIC PROGRAMS

General Fund

Athletic Programs provide athletic supervision to organize and administer adult sports programs and youth basketball. Programs offered year-round include: softball, volleyball, summer track, basketball, special events and tournaments.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	101,252	65,447	72,535	73,583	76,593
Special Services Other	968	1,402	1,250	1,250	1,250
	102,220	**66,848**	**73,785**	**74,833**	**77,843**
Personnel Schedule					
Athletic Supervisor	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-1037)

SENIOR CENTER PROGRAMS

General Fund

The Senior Center is maintained by staff who organize and implement activities for senior adults.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	206,891	208,425	219,400	218,617	225,323
Supplies	4,652	5,134	6,306	5,506	5,183
Special Services Other	39,940	42,375	45,408	48,011	45,773
Transfers & Reimbursement	3,544	3,661	6,816	6,816	6,925
	255,027	**259,594**	**277,930**	**278,950**	**283,204**

Personnel Schedule

Senior Center Supervisor	1	1	1	1	1
Recreation Specialist	2	2	2	2	2
Total Full-Time	**3**	**3**	**3**	**3**	**3**
Recreation Leader	1.40	1.40	1.40	1.40	1.40
Total Part-Time	**1.40**	**1.40**	**1.40**	**1.40**	**1.40**

(101-1038)

Memorial Park Recreation Center

General Fund

The Memorial Park Recreation Center is a 30,000 square foot facility available to the public for recreation activities, athletic leagues, day classes and special events housing classrooms, racquetball courts, two gymnasiums, game areas and an exercise room.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	205,146	219,048	239,419	238,498	245,464
Supplies	-	1,237	1,500	1,500	2,300
Special Services Other	40,449	41,317	45,475	45,046	44,935
Transfers & Reimbursement	-	-	250	250	250
	245,595	**261,601**	**286,644**	**285,294**	**292,949**

Personnel Schedule

Recreation Center Supervisor	1	1	1	1	1
Recreation Specialist	2	2	2	2	2
Total Full-Time	**3**	**3**	**3**	**3**	**3**
Recreation Leader	1.86	1.86	1.86	1.86	1.86
Total Part-Time	**1.86**	**1.86**	**1.86**	**1.86**	**1.86**

(101-1041)

Parks R.O.W. Administration

General Fund

Parks and Right-of-Way (ROW) Administration and General Support supervises overall operation and maintenance of the Parks Division, establishes goals for efficiency in accomplishing tasks, prepares and executes budgets and coordinates personnel.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	356,813	372,920	382,239	381,035	392,743
Supplies	225,823	223,018	212,917	223,055	222,735
Special Services Other	35,929	35,870	34,634	35,462	34,959
Transfers & Reimbursement	104,438	104,438	104,438	104,438	112,744
Capital Outlay	4,234	-	-	-	-
	727,238	**736,245**	**734,228**	**743,990**	**763,181**

Personnel Schedule

Parks Manager	1	1	1	1	1
Operations Supervisor	1	1	1	1	1
Foreman	2	2	2	2	2
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(101-1042)

Parks - Lake Park Operations

General Fund

Lake Park operations maintains campgrounds and day areas for safe public use.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	278,046	251,961	290,985	286,448	311,109
Supplies	17,254	22,919	24,700	24,700	24,700
Special Services Other	117,273	113,390	115,600	120,346	115,600
	412,573	**388,271**	**431,285**	**431,494**	**451,409**

Personnel Schedule

Crewleader	1	1	1	1	1
Park Supervisor	1	1	1	1	1
Maintenance Worker	2	2	2	2	2
Total Full-Time	**4**	**4**	**4**	**4**	**4**
Campground Attendant	1.77	1.77	1.77	1.77	1.77
Park Attendant	2.32	2.32	2.32	2.32	2.32
Total Part-Time	**4.09**	**4.09**	**4.09**	**4.09**	**4.09**

(101-1043)

PARKS - PARK MAINTENANCE

General Fund

Parks and Right-of-Way (ROW) maintains public parks, street ROWs, grounds for City buildings and beautification areas. Park Maintenance also maintains various City facilities, works on special projects and does minor construction and equipment installation.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,156,773	1,158,632	1,202,453	1,135,952	1,214,553
Supplies	81,286	81,872	86,239	86,239	86,239
Special Services Other	447,244	408,525	543,909	541,935	543,925
	1,685,303	**1,649,029**	**1,832,601**	**1,764,126**	**1,844,717**

Personnel Schedule

Crewleader	8	8	8	8	8
Chemical Applicator	5	5	5	5	5
Maintenance Worker	8.50	8.50	8.50	8.50	8.50
Total Full-Time	**21.50**	**21.50**	**21.50**	**21.50**	**21.50**

(101-1044)

Parks - Athletic Fields Maintenance

General Fund

This activity is responsible for athletic fields used for department organized leagues and co-sponsored youth leagues.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	282,835	297,033	308,843	300,131	317,349
Supplies	43,015	44,451	46,850	46,870	46,870
Special Services Other	156,776	156,516	156,852	162,503	164,052
	482,625	**498,000**	**512,545**	**509,504**	**528,271**
Personnel Schedule					
Crewleader	1	1	1	1	1
Maintenance Worker	5	5	5	5	5
Total Full-Time	**6**	**6**	**6**	**6**	**6**

Recreation Activity Fund

(210-1022)

MAIN LIBRARY

Recreation Activity Fund

This activity accounts for expenses related to library donations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	1,177	-	1,200	1,200	1,200
	1,177	**-**	**1,200**	**1,200**	**1,200**

(210-1035)

ATHLETICS

Recreation Activity Fund

The athletics activity of the Recreation Activity Fund accounts for expenses incurred for the sponsorship and administration of a variety of adult athletic leagues. Such expenses include payments to umpires and officials, organizational memberships and game supplies.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	13,554	14,147	15,232	15,232	15,232
Supplies	6,764	8,704	8,110	8,000	8,500
Special Services Other	28,854	26,680	30,600	31,400	31,400
	49,173	**49,531**	**53,942**	**54,632**	**55,132**
Personnel Schedule					
Scorekeeper	0.57	0.57	0.57	0.57	0.57
Swim Coach	0.63	0.63	0.63	0.63	0.63
Total Part-Time	**1.20**	**1.20**	**1.20**	**1.20**	**1.20**

(210-1036)

RECREATION PROGRAMS

Recreation Activity Fund

The recreation activity of the Recreation Activity Fund accounts for expenses incurred for the sponsorship and administration of a variety of adult and youth classes. Such expenses include payments to the instructors, production of the class schedule magazine and supplies related to class participation.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	28,970	26,967	42,421	33,435	33,479
Supplies	69,160	70,541	67,558	66,000	68,289
Special Services Other	195,183	142,778	189,721	142,800	147,800
	293,312	**240,286**	**299,700**	**242,235**	**249,568**
Personnel Schedule					
Bus Driver	0.19	0.19	0.19	0.19	0.19
Total Part-Time	**0.19**	**0.19**	**0.19**	**0.19**	**0.19**

(210-1043)

PARKS - PARK MAINTENANCE

Recreation Activity Fund

This activity tracks expenditures related to the Toyota of Lewisville Railroad Park sponsorship and other smaller miscellaneous donations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	16,472	5,486	4,000	15,899	4,000
Transfers & Reimbursement	-	98,462	150,000	138,722	150,000
	16,472	**103,948**	**154,000**	**154,621**	**154,000**

(210-1045)

RAILROAD PARK OPERATIONS

Recreation Activity Fund

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	-	12,303	-	11,278	-
Special Services Other	-	6,220	-	-	-
Capital Outlay	-	-	-	25,486	-
	-	**18,523**	**-**	**36,764**	**-**

Grant Fund

(279-1022)

Grants - Loan Star Library

Loan Star Library Grant

This activity accounts for the expenditure of office supplies and computer software expenditures funded through a Texas State Library Lone Star Grant.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	6,620	-	-	-	-
	6,620	**-**	**-**	**-**	**-**

Waters Ridge PID Fund

(217-1011)

ADMIN & GENERAL SUPPORT

Waters Ridge PID Fund

This activity accounts for mowing expenses related to the PID.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	5,995	6,685	15,000	15,000	15,000
	5,995	**6,685**	**15,000**	**15,000**	**15,000**

Community Activities

(220-1011)

ADMIN & GENERAL SUPPORT

Community Activities

This activity tracks donations received for the parks and recreation department.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	2,706	2,000	-	-	-
	2,706	**2,000**	**-**	**-**	**-**

4B Sales Tax Fund

(740-1022)

MAIN LIBRARY

4B Sales Tax Fund

This activity accounts for library materials including books and audio/visual materials funded through the 4B Sales Tax for Parks and Libraries.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	9,011	42,506	49,571	45,450	16,930
Special Services Other	305,213	327,583	385,955	402,434	353,055
Transfers & Reimbursement	-	-	-	-	960
Capital Outlay	141,851	141,391	143,002	143,033	145,002
	456,075	**511,480**	**578,528**	**590,917**	**515,947**

(740-1034)

SWIMMING POOL OPERATIONS

4B Sales Tax Fund

This activity operates and staffs two aquatic facilities and offers public swimming, swim team workout, swim meets, learn-to-swim lessons and special events. The aquatic facilities are open for 13 weeks during the summer.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	244,530	274,525	294,122	289,331	290,956
Supplies	59,320	74,007	63,500	63,500	117,373
Special Services Other	101,295	80,411	147,076	123,438	96,634
Transfers & Reimbursement	-	-	250	250	250
	405,144	**428,943**	**504,948**	**476,519**	**505,213**

Personnel Schedule

Aquatics Supervisor	0.50	0.50	0.50	0.50	0.50
Maintenance Worker	0.50	0.50	0.50	0.50	0.50
Total Full-Time	**1**	**1**	**1**	**1**	**1**
Pool Manager	0.59	0.59	0.59	0.59	0.59
Assistant Pool Manager	0.46	0.46	0.46	0.46	0.46
Lifeguard	12.88	12.88	12.88	12.88	12.88
Cashier	0.49	0.49	0.49	0.49	0.49
Total Part-Time	**14.42**	**14.42**	**14.42**	**14.42**	**14.42**

(740-1043)

PARKS - PARK MAINTENANCE

4B Sales Tax Fund

This activity accounts for expenses related to the athletic field maintenance.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	172,960	217,622	347,142	315,125	354,912
Supplies	2,511	2,297	51,613	51,613	51,613
Special Services Other	4,273	2,742	35,125	35,600	35,600
Transfers & Reimbursement	9,039	9,039	12,421	12,421	12,365
Capital Outlay	-	-	31,082	31,082	-
	188,783	**231,700**	**477,383**	**445,841**	**454,490**

Personnel Schedule

Crewleader	1	1	2	2	2
Maintenance Worker	4	4	5	5	5
Total Full-Time	**5**	**5**	**7**	**7**	**7**

(740-1045)

RAILROAD PARK OPERATIONS

4B Sales Tax Fund

This activity accounts for expenditures for the maintenance of Railroad Park.

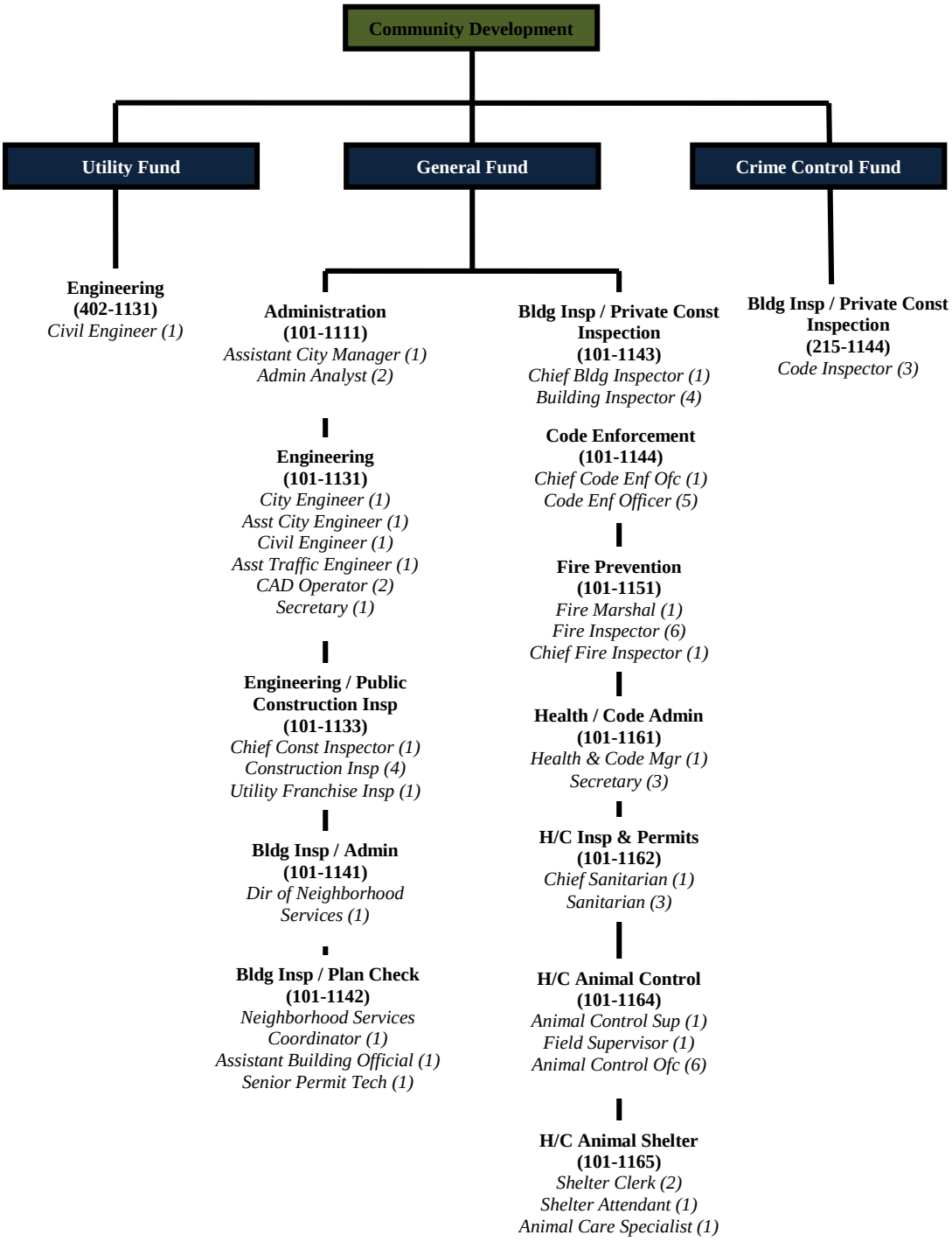
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	474,524	457,381	543,513	522,107	556,361
Supplies	94,271	108,329	142,180	142,180	152,264
Special Services Other	206,776	199,367	208,949	207,340	209,301
Transfers & Reimbursement	33,089	33,616	46,940	46,940	47,899
Capital Outlay	-	47,867	-	-	-
	808,660	**846,561**	**941,582**	**918,567**	**965,825**

Personnel Schedule

Crewleader	2	2	2	2	2
Chemical Applicator	1	1	1	1	1
Maintenance Worker	8	8	8	8	8
Total Full-Time	**11**	**11**	**11**	**11**	**11**
Park Ranger	1	1	1	1	1
Total Part-Time	**1**	**1**	**1**	**1**	**1**

Development Services

Organizational Chart



Community Development

The purpose of the Community Development Department is to develop and enforce minimum development standards for public and semi-public areas, as well as private construction in order to protect the health, safety and welfare of the citizens of Lewisville. Community Development is responsible for activities and operations of Planning and Community Services, Engineering, Building Inspections, Fire Prevention and Health and Code Enforcement Divisions (including Animal Control).

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**60**	**61**	**62**	**62**	**63**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	4,176,310	4,400,633	4,666,998	4,654,221	4,949,560
Supplies	189,576	216,113	221,400	285,867	234,340
Services & Other Charges	322,462	389,796	548,369	544,044	573,089
Transfers & Reimbursement	66,655	72,826	79,389	79,509	83,981
Capital Outlay	-	5,489	-	6,873	24,000
Construction In Progress	282,253	-	-	-	-
	5,037,256	**5,084,857**	**5,516,156**	**5,570,514**	**5,864,970**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Percent of responses to code enforcement complaints within 48 hours.	99%	99%	99%	99%	99%
Food service inspection compliance rates.	99%	98%	98%	98%	98%
Percent of general food service complaints in investigation within 48 hours.	100%	100%	100%	100%	100%
Building permit processing time.	2.5 days	2 days	2 days	2 days	2 days
Reduce workers compensation injury claims.	7	13	5	4	5
Average response time to inspection requests (Building Inspection).	24 hours	24 hours	24 hours	24 hours	24 hours
Inspect all multi-family locations annually	100%	100%	100%	100%	100%
Ratio of value of building permits issued to total appraised value.	1:127,003	1:159,198	1:135,000	1:183,955	1:185,000
Percent of targeted facilities receiving an annual fire inspection.	70%	79%	90%	80%	90%
Percent of targeted facilities in compliance with fire codes annually.	100%	100%	98%	98%	98%
Total number of code inspections.	48,754	48425	48,500	48,500	48,500
Number of code citations written per 1,000 population.	5.2	5.4	5.4	5	5
Number of Families assisted in First-Time Homebuyer Assistance Program	9	7	10	12	12
Percent of Properties in Compliance: Zone 3 - Southwest Lewisville	-	-	96%	97%	96%
Number of people who attend the First-time Homebuyer classes	-	-	160	200	180
Percent of Properties in Compliance: Zone 6 - Garden Ridge East	-	-	95%	95%	95%
Percent of Properties in Compliance: Zone 4 - Westwood Estates Area / Southwest	-	-	93%	95%	94%
Percent of Properties in Compliance: Zone 7 - Garden Ridge West	-	-	96%	96%	96%
Percent of Properties in Compliance: Zone 1 - Old Town	-	-	95%	96%	95%
Number of people that attend orientation appointments to apply for the First-Time Homebuyer Assistance Program	-	-	-	-	36
Percent of Properties in Compliance: Zone 2 - Southeast Lewisville	-	-	97%	98%	97%
Percent of Properties in Compliance: Zone 5 - Westlake / Lakewood	-	-	93%	95%	95%
Percent of Properties in Compliance: Zone 8 - Lewisville North	-	-	95%	95%	95%

Community Development

General Fund

(101-1111)

ADMINISTRATION

General Fund

Community Development Administration manages and supervises the operations of Planning/Community Services, Engineering, Building Inspections, Fire Prevention and Health and Code Enforcement. The Department formulates, implements and interprets policies for the Department. Routine updating of City ordinances and their uniform City enforcement also falls under the jurisdiction of Community Development Administration.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	236,666	282,855	322,995	324,260	351,228
Supplies	4,246	26,571	4,823	67,047	4,823
Services & Other Charges	23,463	24,733	25,667	25,267	32,569
Transfers & Reimbursement	-	13,312	15,429	15,549	18,351
	264,376	**347,472**	**368,914**	**432,123**	**406,971**
Personnel Schedule					
Assistant City Manager	-	-	-	-	1
Director of Comm. Development	1	1	1	1	-
Administrative Analyst	-	-	1	1	2
Administrative Secretary	1	1	1	1	-
Total Full-Time	**2**	**2**	**3**	**3**	**3**

(101-1131)

ENGINEERING

General Fund

This activity is responsible for the review of private development plats and plans, update of City maps and overall engineering administration.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	749,041	653,946	650,860	651,934	673,889
Supplies	7,696	6,804	7,820	7,820	7,400
Services & Other Charges	111,342	112,646	182,579	182,579	177,943
Capital Outlay	-	5,489	-	-	-
	868,079	**778,885**	**841,259**	**842,333**	**859,232**
Personnel Schedule					
City Engineer	1	1	1	1	1
Assistant Traffic Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
Assistant City Engineer	1	1	1	1	1
Traffic Engineer	1	1	-	-	-
Engineer Technician	1	-	-	-	-
CAD Operator	2	2	2	2	2
Secretary	1	1	1	1	1
Total Full-Time	**9**	**8**	**7**	**7**	**7**

(101-1133)

Engineering - Public Construction Inspection

General Fund

This activity provides inspection service to each project site on a daily basis as construction dictates.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	421,317	425,546	426,721	432,280	441,105
Supplies	16,139	13,785	17,167	17,027	17,027
Services & Other Charges	5,960	6,920	6,880	7,020	9,810
Transfers & Reimbursement	9,895	10,077	10,556	10,556	10,732
	453,312	**456,328**	**461,324**	**466,883**	**478,674**
Personnel Schedule					
Chief Construction Inspector	1	1	1	1	1
Utility Franchise Inspector	1	1	1	1	1
Construction Inspector	4	4	4	4	4
Total Full-Time	**6**	**6**	**6**	**6**	**6**

(101-1141)

Building Inspection - Administration

General Fund

Supervises and plans daily and long-term operations, monitors division operations costs and inspection operations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	127,322	131,293	135,379	134,844	152,062
Supplies	2,991	5,264	5,360	5,360	4,680
Services & Other Charges	5,979	5,020	5,068	5,148	5,068
	136,293	**141,577**	**145,807**	**145,352**	**161,810**
Personnel Schedule					
Building Official	1	1	1	1	-
Director of Neighborhood Services	-	-	-	-	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-1142)

Building Inspection - Plan Check/Records/Permits

General Fund

Reviews construction plans, maintains division records and issues permits.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	122,680	118,735	124,896	115,270	197,359
Supplies	-	-	650	650	5,000
Services & Other Charges	21,627	39,638	36,692	37,577	37,767
Capital Outlay	-	-	-	-	24,000
	144,308	**158,373**	**162,238**	**153,497**	**264,126**

Personnel Schedule

Neighborhood Services Coordinator	-	-	-	-	1
Assistant Building Official	-	-	-	-	1
Plans Examiner	1	1	1	1	-
Sr Permit Technician	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**3**

(101-1143)

Building Inspection - Private Construction Inspection

General Fund

Performs on-site inspections during construction to assure compliance with building, electrical, plumbing, mechanical and all other related codes and ordinances.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	342,307	353,348	344,472	341,548	351,747
Supplies	5,138	7,621	10,852	10,632	11,302
Services & Other Charges	16,053	14,141	22,118	22,368	25,036
Transfers & Reimbursement	7,029	7,158	7,572	7,572	7,698
	370,526	**382,267**	**385,014**	**382,120**	**395,783**

Personnel Schedule

Chief Building Inspector	1	1	1	1	1
Building Inspector	4	4	4	4	4
Total Full-Time	**5**	**5**	**5**	**5**	**5**

(101-1144)

Code Enforecment

General Fund

Activity 63 was moved into 44 for 14-15. This activity will provide on-site inspections to assure compliance with health-related ordinances.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	-	-	-	465,267
Supplies	-	-	-	-	21,646
Services & Other Charges	-	-	-	-	43,135
Transfers & Reimbursement	-	-	-	-	8,873
	-	**-**	**-**	**-**	**538,921**

Personnel Schedule

Chief Code Enforcement Officer	-	-	-	-	1
Code Enforcement Officer	-	-	-	-	5
Total Full-Time	**-**	**-**	**-**	**-**	**6**

(101-1151)

FIRE PREVENTION

General Fund

Fire Prevention participates in plan reviews, code inspections, construction inspections, permit issuance and data processing activities to ensure local, state and federal Fire Code compliance.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	515,727	561,117	618,578	616,367	639,255

Supplies	16,627	19,540	24,143	24,143	24,913
Services & Other Charges	15,433	22,111	27,405	27,630	29,239
Transfers & Reimbursement	10,513	12,460	13,437	13,437	13,661
	558,300	**615,228**	**683,563**	**681,577**	**707,068**

Personnel Schedule

Fire Marshal	1	1	1	1	1
Chief Fire Inspector	-	-	1	1	1
Fire Inspector	6	7	6	6	6
Total Full-Time	**7**	**8**	**8**	**8**	**8**

(101-1161)

Health & Code - Administration

General Fund

This activity is responsible for implementation of all health and code programs, program direction to meet mission and objectives, training, record keeping and supervision of daily field operations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	216,890	282,781	296,954	293,615	301,636
Supplies	12,039	12,758	13,250	13,250	13,250
Services & Other Charges	2,224	2,164	4,300	4,300	4,300
	231,152	**297,702**	**314,504**	**311,165**	**319,186**

Personnel Schedule

Health and Code Manager	1	1	1	1	-
Health and Animal Services Manager	-	-	-	-	1
Permit Technician	2	3	3	3	3
Total Full-Time	**3**	**4**	**4**	**4**	**4**

(101-1162)

Health & Code - Inspections & Permits

General Fund

This activity is responsible for the inspection of food service establishments, swimming pools and industrial waste haulers.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	315,601	289,025	302,881	301,798	311,493
Supplies	10,753	7,435	10,810	10,560	12,730
Services & Other Charges	7,733	10,032	10,605	11,995	14,001
Transfers & Reimbursement	4,708	4,795	5,072	5,072	5,156
	338,795	**311,287**	**329,368**	**329,425**	**343,380**

Personnel Schedule

Chief Sanitarian	1	1	1	1	1
Sanitarian	3	3	3	3	3
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(101-1163)

Health & Code - Zoning & Code Inspections

General Fund

This activity is responsible for the enforcement of health-related ordinances.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	418,961	428,499	448,037	445,020	-
Supplies	15,467	16,623	21,646	21,646	-
Services & Other Charges	30,600	30,193	35,700	35,700	-
Transfers & Reimbursement	8,102	8,251	8,728	8,728	-
	473,130	**483,565**	**514,111**	**511,094**	**-**
Personnel Schedule					
Chief Code Enforcement Officer	1	1	1	1	-
Code Enforcement Officer	5	5	5	5	-
Total Full-Time	**6**	**6**	**6**	**6**	**-**

(101-1164)

Health & Code - Animal Control

General Fund

This activity is responsible for the enforcement of animal-related ordinances.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	464,120	496,651	511,745	523,945	538,303
Supplies	65,582	57,038	58,743	58,743	60,078
Services & Other Charges	28,680	31,282	45,210	39,037	45,154
Transfers & Reimbursement	11,408	11,722	12,819	12,819	13,008
Capital Outlay	-	-	-	6,873	-
	569,790	**596,694**	**628,517**	**641,417**	**656,543**
Personnel Schedule					
Animal Control Supervisor	1	1	1	1	1
Animal Control Field Supervisor	1	1	1	1	1
Animal Control Officer	6	6	6	6	6
Total Full-Time	**8**	**8**	**8**	**8**	**8**

(101-1165)

Health & Code - Animal Shelter

General Fund

This activity is responsible for processing animal registration in compliance with State regulations and humanely housing animals when needed.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	131,777	140,850	204,179	195,137	235,517
Supplies	25,612	33,803	36,429	39,429	40,719
Services & Other Charges	50,259	72,655	125,245	124,525	129,040
	207,648	**247,309**	**365,853**	**359,091**	**405,276**

Personnel Schedule

Animal Care Specialist	-	-	1	1	1
Shelter Clerk	1	1	2	2	2
Kennel/Shelter Attendant	2	2	1	1	1
Total Full-Time	**3**	**3**	**4**	**4**	**4**
Kennel /Shelter Attendant	-	-	-	-	0.50
Total Part-Time	**-**	**-**	**-**	**-**	**0.50**

Grant Fund

(298-1101)

PETFINDER.COM

GRANT FUND

This activity tracks Animal Control grant expenditures related to Petfinder.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	425	-	-	-	-
	425	**-**	**-**	**-**	**-**

(298-1193)

ARRA-EECBG 913K

GRANT FUND

Federal Energy Efficiency and Conservation Block Grant program for upgrading 229 lighting fixtures throughout the City and providing traffic signal improvements at 31 locations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Construction In Progress	282,253	-	-	-	-
	282,253	**-**	**-**	**-**	**-**

Crime Control/Prev District

(215-1143)

Building Inspections

Crime Control/Prev District

Performs on-site inspections to assure compliance with building, electrical, plumbing, mechanical and all other related codes and ordinances. Activity moved to 216-1144 in FY 14-15.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	9,610	9,610	-	-	-
Supplies	-	3,753	147	-	-
Services & Other Charges	-	1,897	-	-	-
Transfers Out	15,000	1,625	-	-	-
	24,610	**16,885**	**147**	**-**	**-**

Personnel Schedule					
Building Inspector	1	1	1	1	-
Total Full-Time	**1**	**1**	**1**	**1**	**-**

(215-1144)

Code Enforecment

Crime Control/Prev District

Activities 1143 and 1163 were combined and moved into 1144 in FY 14-15 to form one activity that is responsible for code inspection efforts.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	-	-	-	186,723
Supplies	-	-	-	-	10,572
Services & Other Charges	-	-	-	-	7,334
Transfers Out	-	-	-	-	6,109
	-	**-**	**-**	**-**	**210,738**

Personnel Schedule					
Code Inspector	-	-	-	-	3
Total Full-Time	**-**	**-**	**-**	**-**	**3**

(215-1163)

H&C-ZONING & CODE INSPEC.

Crime Control/Prev District

This activity is responsible for the enforcement of health-related ordinances. Activity moved to 216-1144 in FY 14-15.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	24,031	150,919	177,903	177,196	-
Supplies	6,622	5,035	9,360	9,360	-
Services & Other Charges	-	4,711	8,705	8,705	-
Transfers & Reimbursement	-	3,250	5,383	5,383	-
	30,653	**163,915**	**201,351**	**200,644**	**-**

Personnel Schedule					
Code Inspector	2	2	2	2	-
Total Full-Time	**2**	**2**	**2**	**2**	**-**

Community Activities

(235-1165)

H&C - ANIMAL SHELTER

ANIMAL SHELTER DONATIONS

This activity accounts for donations to the Animal Shelter and Adoption Center.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	677	10,032	9,500	9,500	10,000
	677	**10,032**	**9,500**	**9,500**	**10,000**

(402-1131)

ENGINEERING

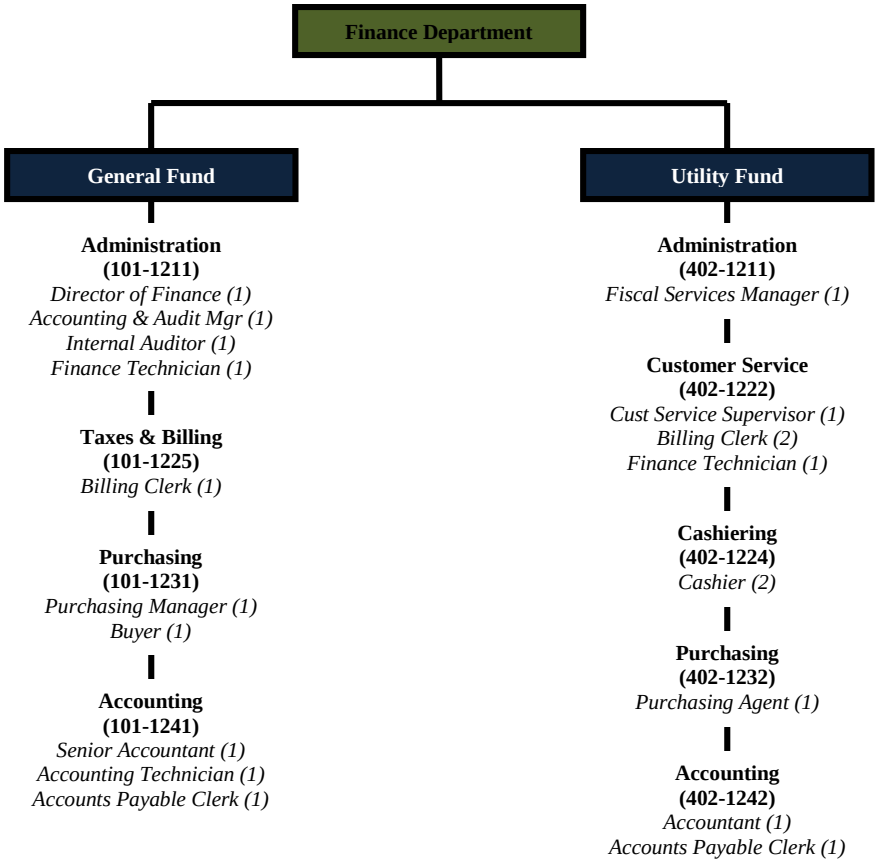
Water & Sewer Fund

This activity provides for a Civil Engineer position to assist in engineering and review of utility capital projects and funds for mapping.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	80,258	75,460	101,398	101,007	103,976
Supplies	240	82	200	200	200
Services & Other Charges	2,432	1,620	2,695	2,693	2,693
Transfers & Reimbursement	-	176	393	393	393
	82,930	**77,337**	**104,686**	**104,293**	**107,262**
Personnel Schedule					
Civil Engineer	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

Finance Department

Organizational Chart



Finance Department

To provide management, citizens and other interested parties with accurate, complete and responsive financial services. The department performs purchasing, accounting, internal audit and financial reporting functions as well as investments, accounts payable and receivables and utility billing operations.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**20**	**20**	**20**	**20**	**20**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,508,019	1,565,016	1,618,865	1,599,033	1,639,765
Supplies	117,197	130,822	111,870	109,783	114,399
Services & Other Charges	553,717	563,993	583,547	581,553	620,177
Transfers & Reimbursement	1,966	5,906	6,489	6,489	6,440
	2,180,900	**2,265,737**	**2,320,771**	**2,296,858**	**2,380,781**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
GFOA Certificate of Achievement for Financial Reporting.	Y	Y	Y	Y	Y
NPI's Achievement of Excellence in Procurement.	Y	Y	Y	Y	Y
General Obligation Bond Rating - Fitch	AAA	AAA	AAA	AAA	AAA
General Obligation Bond Rating - Standard and Poors.	AAA	AAA	AAA	AAA	AAA
Percent of payments via credit card.	23.6%	26.95%	24%	30%	32%
Percent of payments via lock box.	24.2%	22.69%	25%	25%	24%
Utility Debt Service Bond Rating - Standard and Poors.	AAA	AAA	AAA	AAA	AAA
Percent of payments via E-box and draft.	32.5%	34.15%	35%	35%	34%
Utility Debt Service Bond Rating - Fitch	AA+	AAA	AAA	AAA	AAA

Finance Department

General Fund

(101-1211)

ADMINISTRATION

General Fund

To supervise operations of the Department to ensure the completion of department goals and objectives that include the preparations of accurate, timely financial reports, annual updating of the Long Range Financial Plan, annual Cost of Service Rate Review and conducting an internal audit function.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	449,397	452,159	478,640	463,819	484,203
Supplies	1,736	2,065	2,850	2,850	2,850
Services & Other Charges	9,530	11,702	11,023	11,053	18,371
Transfers & Reimbursement	1,682	3,353	4,311	4,311	3,584
	462,344	**469,278**	**496,824**	**482,033**	**509,008**
Personnel Schedule					
Director of Finance	1	1	1	1	1
Accounting & Audit Manager	1	1	1	1	1
Internal Auditor	1	1	1	1	1
Finance Technician	1	1	1	1	1
Total Full-Time	**4**	**4**	**4**	**4**	**4**
PT Executive Secretary	0.50	0.50	0.50	0.50	0.50
Total Part-Time	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

(101-1225)

Treasury & Collections - Taxes & Billing

General Fund

Contracts with Denton County for both property appraisal and ad valorem tax billing and collection services and internally processes and bills miscellaneous accounts receivable and alarm billing.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	47,877	50,071	52,274	52,085	53,707
Supplies	3,235	3,052	3,504	3,404	3,513
Services & Other Charges	273,496	282,363	290,890	288,275	301,882
	324,608	**335,486**	**346,668**	**343,764**	**359,102**
Personnel Schedule					
Billing Clerk	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(101-1231)

PURCHASING

General Fund

This activity manages, plans and coordinates the City's overall supplies and service needs from a purchase and delivery standpoint while adhering to public purchasing laws and regulations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	175,794	169,340	183,320	181,780	173,124
Supplies	495	620	650	648	650
Services & Other Charges	17,272	16,738	19,140	19,200	19,198
	193,560	**186,698**	**203,110**	**201,628**	**192,972**
Personnel Schedule					
Purchasing Manager	1	1	1	1	1
Buyer	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(101-1241)

ACCOUNTING

General Fund

To ensure accuracy and timeliness in the recording and reporting of financial transactions in the City's accounting system and to annually prepare general purpose financial statements that meet the requirements for the Certificate of Achievement in Financial Reporting Award.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	182,572	190,551	185,590	179,624	190,056
Supplies	10,606	9,862	10,531	10,531	10,757
Services & Other Charges	82,569	82,161	87,099	87,099	85,127
	275,747	**282,574**	**283,220**	**277,254**	**285,940**
Personnel Schedule					
Senior Accountant	-	-	1	1	1
Accountant	1	1	-	-	-
Accounting Technician	1	1	1	1	1
Accounts Payable Clerk	1	1	1	1	1
Total Full-Time	**3**	**3**	**3**	**3**	**3**

Water & Sewer Fund

(402-1211)

ADMINISTRATION

Water & Sewer Fund

This activity supervises the utility billing and customer service functions for the City's water and sewer service, supervises the miscellaneous accounts receivable functions and provides staffing for the investment function of City funds.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	141,506	161,454	165,243	164,425	168,667
Supplies	4,364	673	250	250	250
Services & Other Charges	4,755	3,604	6,091	4,681	18,002
Transfers & Reimbursement	284	2,553	2,178	2,178	2,856
	150,908	**168,284**	**173,762**	**171,534**	**189,775**

Personnel Schedule

Fiscal Services Manager	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(402-1222)

Treasury & Collections - Customer Service

Water & Sewer Fund

To maintain customer accounts on a current basis involving accurate and timely billings, timely updates of accounts to reflect payments or adjustment, schedule work orders related to customer service and provides general information and individual account information to requesting customers.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	230,539	243,970	246,052	245,683	251,492
Supplies	90,026	90,444	92,300	91,500	95,294
Services & Other Charges	28,057	30,171	29,354	24,169	25,130
	348,622	**364,585**	**367,706**	**361,352**	**371,916**

Personnel Schedule

Customer Service Supervisor	1	1	1	1	1
Billing Clerk	2	2	2	2	2
Finance Technician	1	1	1	1	1
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(402-1224)

Treasury & Collections - Cashiering

Water & Sewer Fund

To receive and record payments of utility bills as well as other City receipts and provide customer account information to the public.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	89,460	94,758	96,476	97,309	100,332
Supplies	5,442	23,572	1,135	150	435
Services & Other Charges	103,084	102,288	103,350	113,518	117,350
	197,985	**220,618**	**200,961**	**210,977**	**218,117**

Personnel Schedule

Cashier	2	2	2	2	2
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(402-1232)

Purchasing

Water & Sewer Fund

This activity manages, plans and coordinates the City's overall supplies and service needs and a purchase and delivery standpoint while adhering to public purchasing laws and regulations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	60,029	62,937	64,843	64,566	67,524
Supplies	377	342	300	300	300
Services & Other Charges	7,527	7,040	7,988	7,413	8,013
	67,933	**70,319**	**73,131**	**72,279**	**75,837**

Personnel Schedule

Buyer	1	1	1	1	-
Purchasing Agent	-	-	-	-	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

(402-1242)

ACCOUNTING

Water & Sewer Fund

To process vendor invoices and other payment requests to ensure accurate and timely disbursement of funds within adopted policies and procedures for expenditure control.

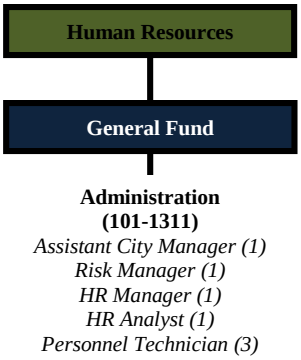
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	130,847	139,776	146,427	149,742	150,660
Supplies	917	191	350	150	350
Services & Other Charges	27,429	27,926	28,612	26,145	27,104
	159,192	**167,893**	**175,389**	**176,037**	**178,114**

Personnel Schedule

Accountant	1	1	1	1	1
Accounts Payable Clerk	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

Human Resources

Organizational Chart



Human Resources

To ensure that the City is well served by a high performance workforce through equitable, effective and pro-active Human Resources customer support. Human Resources provides services and support in the areas of recruitment and selection, benefits administration, risk management/safety, employee development, employee relations and policy administration and consultation.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**7**	**7**	**7**	**7**	**7**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,094,558	1,142,763	1,135,247	1,119,508	1,189,452
Supplies	20,177	24,674	19,277	31,158	20,227
Services & Other Charges	671,608	673,686	697,515	713,083	710,608
Transfers & Reimbursement	2,943	2,005	2,402	1,954	2,443
Claim Payments	423,808	870,293	774,400	792,182	814,800
	2,213,094	**2,713,421**	**2,628,841**	**2,657,885**	**2,737,530**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Number of vehicle related accidents per 100,000 miles driven.	5	5.4	6	5	6
Cost of vehicle accident loss to overall assessed value.	.64%	.36	.45	.40	.40
Average number of worker days lost due to injuries per 100 FTE's	.09	.08	.15	.15	.15
Cost of worker's compensation claims per 100 employees.	$55,000	$60,463	$60,000	$65,000	$65,000
Number of worker's compensation claims per 100 employees.	21	18	18	18	18
Total cost of accidents per 100,000 miles driven.	$2700	$1642	$2500	$2700	$2500
Average days lost due to non-FMLA sick leave	6	4	5	5	4
Employee benefits as a percent of total wages.	.35%	.35	.35%	.36%	.36%
Ratio of Human Resource FTEs to 100 FTEs.	1.07	1.11	1.11	1.12	1.12
Full-time employee turnover rate.	7.5%	11%	9%	8%	8%
Average number of days to complete an external competitive recruitment process.	58 days	63 days	55 days	55 days	53 days

Human Resources

General Fund

(101-1311)

ADMINISTRATION

General Fund

Human Resources (HR) includes administration, training, staffing, safety, compensation, risk management, payroll and benefits functions.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	584,416	591,802	636,247	629,827	690,452
Supplies	20,177	24,674	19,277	31,158	20,227
Services & Other Charges	74,437	81,616	84,503	88,995	86,693
Transfers & Reimbursement	2,943	2,005	2,402	1,954	2,443
	681,972	**700,097**	**742,429**	**751,934**	**799,815**
Personnel Schedule					
Director of Human Resources	1	1	1	1	-
Assistant City Manager	-	-	-	-	1
Risk Manager	1	1	1	1	1
HR Coordinator	1	1	1	1	-
HR Manager	-	-	-	-	1
HR Analyst	-	-	-	-	1
ADA Compliance Specialist	1	1	1	1	-
Personnel Tech	3	3	3	3	3
Total Full-Time	**7**	**7**	**7**	**7**	**7**
Clerk	-	-	-	-	0.50
Total Part-Time	**-**	**-**	**-**	**-**	**0.50**

Insurance Risk Fund

(535-1331)

WORKERS COMPENSATION

Insurance Risk Fund

This activity accounts for city-wide workers compensation expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	108,870	112,686	120,000	110,681	120,000
Services & Other Charges	62,940	27,037	25,000	27,640	10,000
Claim Payments	72,234	492,338	340,000	349,319	370,000
	244,044	**632,062**	**485,000**	**487,640**	**500,000**

(535-1332)

EMPLOYEE BENEFIT

Insurance Risk Fund

This activity accounts for city-wide employee assistance program expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	22,916	23,006	22,000	22,000	22,000
	22,916	**23,006**	**22,000**	**22,000**	**22,000**

(535-1333)

LIABILITY & CASUALTY

Insurance Risk Fund

This activity accounts for city-wide liability and casualty expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	465,723	476,876	503,000	511,433	528,900
Claim Payments	49,074	9,155	105,000	113,463	105,000
	514,797	**486,032**	**608,000**	**624,896**	**633,900**

(535-1336)

LIFE INSURANCE

Insurance Risk Fund

This activity accounts for city-wide life insurance expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	314,207	337,278	275,000	275,000	275,000
	314,207	**337,278**	**275,000**	**275,000**	**275,000**

(535-1337)

LONG-TERM DISABILITY

Insurance Risk Fund

This activity accounts for city-wide long-term disability expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	65,898	68,061	75,000	75,000	75,000
	65,898	**68,061**	**75,000**	**75,000**	**75,000**

(535-1338)

UNEMPLOYEMENT BENEFIT

Insurance Risk Fund

This activity accounts for city-wide unemployment benefits expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	21,168	32,935	29,000	29,000	29,000
	21,168	**32,935**	**29,000**	**29,000**	**29,000**

(535-1369)

Other

Insurance Risk Fund

This activity accounts for all other Insurance Risk Fund expenses including dues and subscriptions.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	2,272	2,135	1,960	1,963	1,963
	2,272	**2,135**	**1,960**	**1,963**	**1,963**

Health Insurance Trust Fund

(614-1311)

ADMINISTRATION

Health Insurance Trust Fund

This activity tracks administrative costs of the Health Fund including special studies, audit fees, consultants, subscriptions, dues and training expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	43,320	63,015	61,052	61,052	61,052
	43,320	**63,015**	**61,052**	**61,052**	**61,052**

OPEB Liability Trust Fund

(616-1311)

ADMINISTRATION

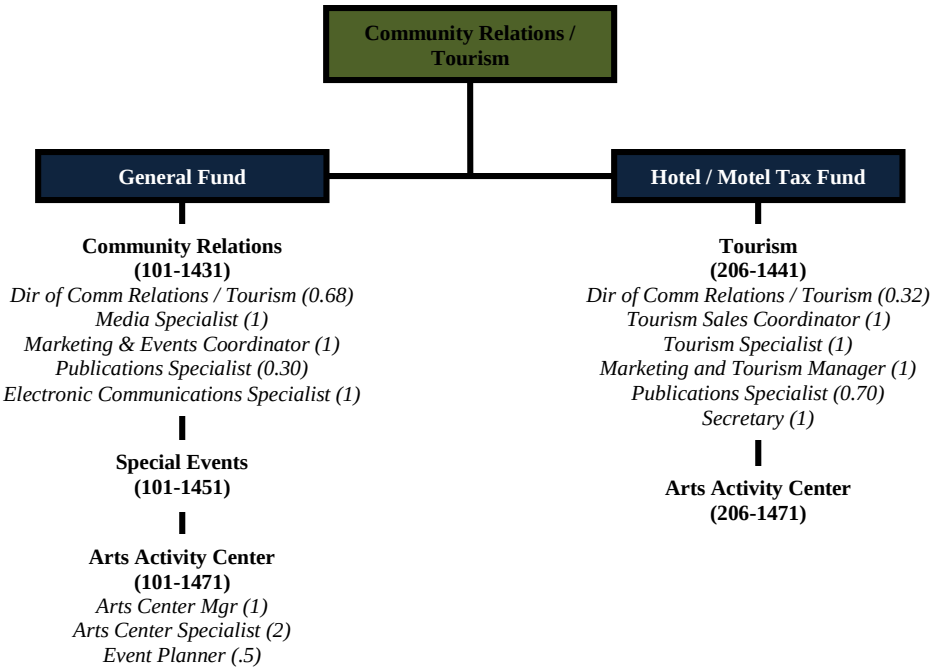
OPEB Liability Trust Fund

This activity tracks retiree health claim expenses.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Health Claims	302,500	368,800	329,400	329,400	339,800
	302,500	**368,800**	**329,400**	**329,400**	**339,800**

Community Relations / Tourism

Organizational Chart



Comm Relations / Tourism

The Community Relations/Tourism Department's mission is to coordinate public communications, community relations functions with citizens and the media, manage the city's efforts to attract tourists to Lewisville, manage and coordinate the numerous city-level special events and to coordinate the City's interaction with and funding of arts groups operating within the City.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**11**	**12**	**13**	**13**	**13**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	911,524	996,204	1,102,728	1,102,575	1,162,410
Supplies	46,345	55,243	128,393	87,177	186,051
Special Services Other	1,075,530	1,370,838	1,398,670	1,505,247	1,730,578
Transfers & Reimbursement	7,358	93,155	4,666	4,666	26,800
Capital Outlay	12,905	218,111	180,000	254,825	200,000
	2,053,663	**2,733,551**	**2,814,457**	**2,954,490**	**3,305,839**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Qualified visitation leads distributed to area hoteliers for consideration.	51	-	50	50	50
Visitor packets distributed monthly through the Visitor Information Center.	2169	-	3000	3000	3000
Attendees rating city events as "good" or "excellent"	97%	-	95%	95%	95%
Total number of individual events booked at the MCL Grand.	-	-	300	300	350
Total number of visitors to the MCL Grand (including events, classes, tours and clients).	-	-	50000	50000	50000
Total number of confirmed room-nights booked at local hotels as a result of sports events recruited and serviced by CVB sales staff.	-	-	5000	5000	5000

Comm Relations / Tourism

General Fund

(101-1431)

Community Relations

General Fund

Community Relations serves as the City's public information division, developing and promoting a positive image for the City and it's service through such methods as cable programming, website, newsletters and special publications, public education programs, media relations, special events, crisis communications and other proactive marketing efforts. In FY 2007-08, the part-time Publications Specialist position was reclassified to a full-time position. This position is currently funded 70% in the Hotel/Motel Tax Fund and 30% in the General Fund.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	262,481	275,665	340,322	342,901	370,534
Supplies	3,256	2,615	5,520	2,546	5,550
Special Services Other	6,794	10,485	9,354	8,604	114,044
Transfers & Reimbursement	7,358	2,106	2,921	2,921	1,772
	279,889	**290,871**	**358,117**	**356,972**	**491,900**
Personnel Schedule					
Director of Comm Relations & Tourism	0.68	0.68	0.68	0.68	0.68
Marketing & Events Manager	1	1	-	-	-
Marketing & Events Coordinator	-	-	1	1	1
Arts Center Specialist	1	1	1	1	-
Media Specialist	1	1	1	1	1
Publications Specialist	0.30	0.30	0.30	0.30	0.30
Electronic Communications Specialist	-	-	1	1	1
Total Full-Time	**3.98**	**3.98**	**4.98**	**4.98**	**3.98**

(101-1451)

Special Events

General Fund

This activity accounts for special events funded through the General Fund. All special event funding is in the Hotel/Motel fund or received through donations.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	-	25,000	36,500	36,500	36,500
	-	**25,000**	**36,500**	**36,500**	**36,500**

(101-1471)

ARTS ACTIVITY CENTER

General Fund

The Arts Activity Center activity is responsible for the operations at the Arts Activity Center.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	245,891	276,786	286,693	293,654	301,398
Supplies	25,539	24,788	23,400	22,400	24,600
Special Services Other	103,937	116,778	109,257	107,459	63,695
Transfers & Reimbursement	-	-	850	850	958
	375,366	**418,353**	**420,200**	**424,363**	**390,651**

Personnel Schedule

Arts Center Manager	1	1	1	1	1
Event Planner	-	0.50	0.50	0.50	-
Arts Center Supervisor	-	-	-	-	0.50
Arts Center Specialist	1	1	1	1	2
Total Full-Time	**2**	**2.50**	**2.50**	**2.50**	**3.50**

Hotel / Motel Tax Fund

(206-1431)

Community Relations

Hotel / Motel Tax Fund

This activity tracked a one-time expenditures related to hotel, motel, and tourism activity.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	-	-	6,090	6,090	-
	-	**-**	**6,090**	**6,090**	**-**

(206-1441)

Tourism

Hotel / Motel Tax Fund

This activity accounts for all tourism related activity in the Hotel/Motel Fund, including a partial payment to the Chamber of Commerce Marketing Center at Vista Ridge Mall and all Visitor's Bureau expenditures.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	383,107	395,342	413,338	398,436	418,330
Supplies	5,778	13,600	8,443	8,093	9,658
Special Services Other	167,194	282,861	257,806	263,896	301,441
Transfers & Reimbursement	-	1,367	895	895	1,704
	556,079	**693,169**	**680,482**	**671,320**	**731,133**

Personnel Schedule

Dir Of Comm Relations & Touris	0.32	0.32	0.32	0.32	0.32
Tourism Sales Coordinator	2	2	2	2	1
Marketing and Tourism Manager	-	-	-	-	1
Events Specialist	1	1	1	1	1
Publications Specialist	0.70	0.70	0.70	0.70	0.70
Secretary	1	1	1	1	1
Total Full-Time	**5.02**	**5.02**	**5.02**	**5.02**	**5.02**

(206-1451)

Special Events

Hotel / Motel Tax Fund

This activity accounts for special events funded through the Hotel/Motel tax, including Holiday at the Hall, and the Summer Music Series.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	8,221	6,412	24,580	24,580	27,580
Special Services Other	331,825	362,214	419,542	439,539	444,542
	340,046	**368,626**	**444,122**	**464,119**	**472,122**

(206-1461)

Arts

Hotel / Motel Tax Fund

This activity accounts for funding provided to the Arts Council.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	19,025	568	568	-
Special Services Other	154,825	163,587	168,400	168,400	168,400
Transfers & Reimbursement	-	-	-	-	22,366
	154,825	**182,613**	**168,968**	**168,968**	**190,766**

(206-1471)

ARTS ACTIVITY CENTER

Hotel / Motel Tax Fund

This activity accounts for printing, advertising, and electricity costs related to arts performances at the Arts Activity Center.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	238	4,872	26,652	31,861	36,993
Supplies	-	-	21,250	21,282	115,363
Special Services Other	46,003	65,915	67,892	77,905	154,227
	46,241	**70,787**	**115,794**	**131,048**	**306,583**
Personnel Schedule					
Arts Center Supervisor	-	0.50	0.50	0.50	0.50
Total Full-Time	**-**	**0.50**	**0.50**	**0.50**	**0.50**

Recreation Activity Fund

(210-1471)

ARTS ACTIVITY CENTER

Recreation Activity Fund

This activity accounts for Arts class supplies for classes held at the MCL Grand.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	999	1,275	2,000	2,000	2,000
	999	**1,275**	**2,000**	**2,000**	**2,000**

PEG Programming Fund

(211-1431)

Community Relations

PEG Programming Fund

This activity accounts for expenses related to the PEG fee (public, educational and governmental cable channels).

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	-	6,552	40,000	76	-
Special Services Other	-	11,222	18,100	8,125	20,000

Capital Outlay	-	218,111	180,000	254,825	200,000
	-	**235,886**	**238,100**	**263,026**	**220,000**

Community Activities

(220-1451)

Special Events

Community Activities

This activity accounts for expenses related to donations/sponsorships and special event revenue for Special Events such as Western Week entertainment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Supplies	16	-	-	3,000	-
Special Services Other	145,809	213,850	183,771	180,771	268,271
	145,825	**213,850**	**183,771**	**183,771**	**268,271**

(220-1471)

ARTS ACTIVITY CENTER

Community Activities

This activity accounts for expenses related to the MCL Grand such as advertising and janitorial services. The majority of MCL Grand expenses are located in the General Fund.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	19,808	24,513	35,155	35,155	35,155
Supplies	2,537	-	3,200	3,200	1,300
Special Services Other	119,143	118,925	121,958	207,958	159,458
Transfers & Reimbursement	-	1,400	-	-	-
Capital Outlay	12,905	-	-	-	-
	154,393	**144,838**	**160,313**	**246,313**	**195,913**

Personnel Schedule

Attendant	-	-	0.50	0.50	0.50
Total Part-Time	**-**	**-**	**0.50**	**0.50**	**0.50**

(240-1471)

ARTS ACTIVITY CENTER

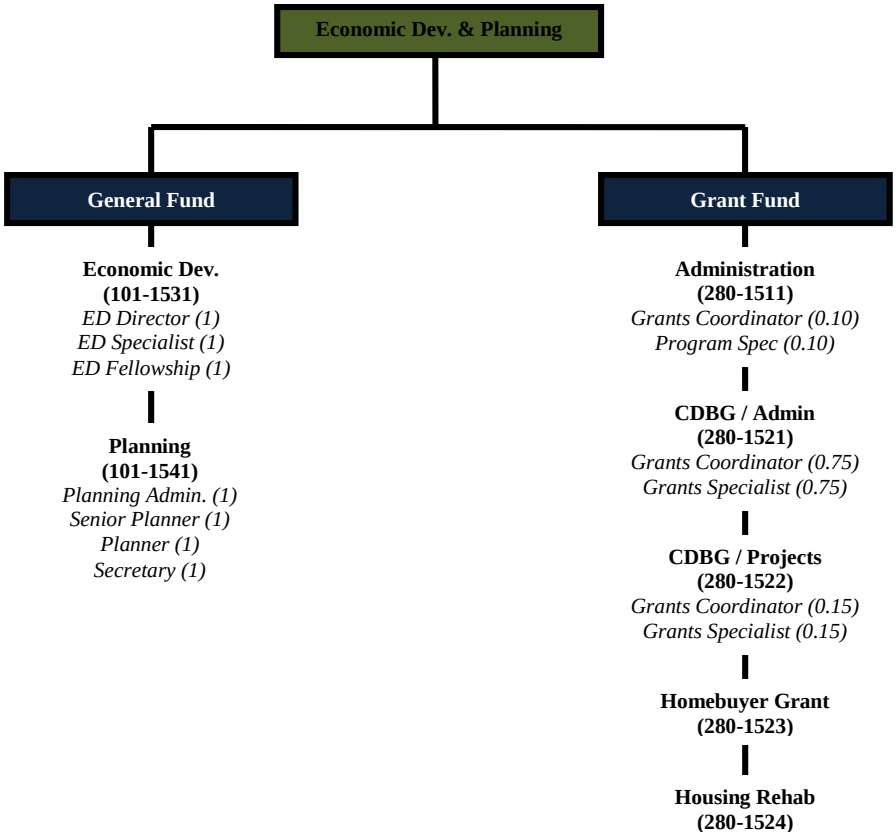
GRAND PIANO DONATIONS

This activity tracks expenses related to donations for the MCL Grant.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Transfers & Reimbursement	-	88,283	-	-	-
	-	**88,283**	**-**	**-**	**-**

Economic Development & Planning

Organizational Chart



Economic Develop/Planning

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**8**	**8**	**8**	**8**	**8**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	674,541	725,835	760,877	755,050	831,917
Supplies	9,592	15,235	8,180	8,559	7,990
Services & Other Charges	236,980	238,817	62,677	132,787	95,733
Transfers & Reimbursement	45,796	31,099	30,747	30,027	30,947
Block Grants	319,911	591,441	423,399	1,028,532	421,993
	1,286,820	**1,602,427**	**1,285,880**	**1,954,955**	**1,388,580**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Number of Economic Development proposals generated	50	50	60	75	75
Average number of days for plan review	7	8	8	9	9
Number of developer meetings conducted	100	130	130	165	200
Number of families assisted in 1st Time Homebuyer Class	9	7	10	12	12
Number of people attend the First Time Homebuyer classes	175	171	160	200	180
Number of zoning and SUP cases processed	11	12	15	20	30
Number of plats processed	29	31	25	40	45
Number of site plans processed	41	41	30	30	40
Number of Old Town Design Cases reviewed	24	36	28	35	40
Percent of ED Agreements in compliance	100%	100%	100%	100%	95%
Number of board meetings conducted (ZBOA, P&Z, OTDRC, BAC)	37	41	45	38	50
Number of special projects conducted	-	5	5	10	12
Number of zoning verification letters provided	-	78	100	75	100
Number of Lead Response packets provided to companies	-	46	36	60	65

Economic Develop/Planning

General Fund

(101-1531)

ECONOMIC DEVELOPMENT

General Fund

This activity is responsible for preparing information for prospective business relocations, providing related economic and fiscal impact analyses, developing strategies for local business retention and establishing a network with local developers to ensure a proactive stance in the City's economic development effort.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	222,011	251,323	257,016	255,992	324,776
Supplies	4,118	2,776	2,650	2,750	3,400
Services & Other Charges	33,560	35,333	32,356	46,487	64,569
Transfers & Reimbursement	-	1,878	1,878	1,878	2,078
	259,690	**291,310**	**293,900**	**307,107**	**394,823**
Personnel Schedule					
Economic Development Director	1	1	1	1	1
Economic Development Specialist	1	1	1	1	1
Total Full-Time	**2**	**2**	**2**	**2**	**2**

(101-1541)

PLANNING

General Fund

Planning inventories and interprets land use and zoning regulations and reviews plats and plans. Coordination is provided between public needs and private rights using zoning to implement land use regulation after public hearings. The division also oversees grant administration for the Community Development Block Grant Program.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	297,630	302,457	332,807	328,620	336,868
Supplies	4,258	2,553	2,900	3,100	3,200
Services & Other Charges	4,408	7,889	7,960	9,460	9,860
Transfers & Reimbursement	45,796	27,910	27,910	27,190	27,910
	352,092	**340,809**	**371,577**	**368,370**	**377,838**
Personnel Schedule					
Planning Administrator	1	1	1	1	1
Senior Planner	1	1	1	1	1
Planner	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**4**	**4**	**4**	**4**	**4**

(280-1511)

CDBG MATCH FROM GEN. FUND

GRANTS - CDBG

This activity represents the City's contribution for non-reimbursable activities and shared cost requirements. This amount is transferred from the General Fund (101-1121-419.44-31).

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	17,228	18,591	19,050	18,977	19,829
Supplies	244	185	180	180	180
Services & Other Charges	42,073	9,383	8,999	8,533	6,633
Transfers & Reimbursement	-	216	-	-	-
	59,545	**28,375**	**28,229**	**27,690**	**26,642**
Personnel Schedule					
Grants Coordinator	0.10	0.10	0.10	0.10	0.10
Program Specialist	0.10	0.10	0.10	0.10	0.10
Total Full-Time	**0.20**	**0.20**	**0.20**	**0.20**	**0.20**

(280-1521)

CDBG GRANT ADMINISTRATION

GRANTS - CDBG

This activity represents administrative expenses of the Community Development Block Grant Program. This activity was previously in 280-1121.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	92,062	99,594	105,754	105,374	102,583
Supplies	972	1,260	2,450	2,450	1,210
Services & Other Charges	18,904	9,212	13,114	12,414	14,423
Transfers & Reimbursement	-	987	851	851	851
	111,937	**111,052**	**122,169**	**121,089**	**119,067**
Personnel Schedule					
Grants Coordinator	0.75	0.75	0.75	0.75	0.75
Program Specialist	0.75	0.75	0.75	0.75	0.75
Total Full-Time	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**
Administrative Intern	0.50	0.50	0.50	0.50	0.50
Total Part-Time	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

(280-1522)

CDBG PROJECTS

GRANTS - CDBG

This activity represents the annual entitlement of the Community Development Block Grant Program. Project funds have been separated to accommodate multiple program year awards.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Block Grants	319,911	591,441	423,399	1,028,532	421,993
	319,911	**591,441**	**423,399**	**1,028,532**	**421,993**

Personnel Schedule

Grants Coordinator	0.15	0.15	0.15	0.15	0.15
Grants Specialist	0.15	0.15	0.15	0.15	0.15
Total Full-Time	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**

(280-1523)

1ST TIME HOMEBUYERS GRANT

GRANTS - CDBG

This activity tracks staff expenses related to the Homebuyer program.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	20,198	21,591	22,059	21,967	23,017
Services & Other Charges	135	158	158	158	158
Transfers & Reimbursement	-	108	108	108	108
	20,333	**21,857**	**22,325**	**22,233**	**23,283**

(280-1524)

HOUSING REHABILITATION

GRANTS - CDBG

This activity accounts for CDBG funding related to housing rehabilitation.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	17,569	26,413	24,191	24,120	24,844
Services & Other Charges	90	90	90	90	90
	17,659	**26,503**	**24,281**	**24,210**	**24,934**

(298-1551)

EPA-PETROLEUM ASSESSMENT

GRANT FUND

This activity accounts for a grant for brownfield redevelopment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	2,245	2,934	-	-	-
Supplies	-	4,214	-	79	-
Special Services Other	16,574	77,159	-	45,272	-
	18,820	**84,306**	**-**	**45,351**	**-**

(298-1552)

EPA-HAZARDOUS MATERIALS

GRANT FUND

This activity accounts for a grant for brownfield redevelopment.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	2,246	2,934	-	-	-
Supplies	-	4,248	-	-	-
Special Services Other	61,851	99,592	-	10,373	-
	64,097	**106,773**	**-**	**10,373**	**-**

(298-1594)

ACCRA

GRANT FUND

This funding accounts for American Reinvestment and Revitalization dollars for CDBG.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	3,352	-	-	-	-
Special Services Other	32,938	-	-	-	-
	36,290	**-**	**-**	**-**	**-**

Community Activities

(220-1531)

ECONOMIC DEVELOPMENT

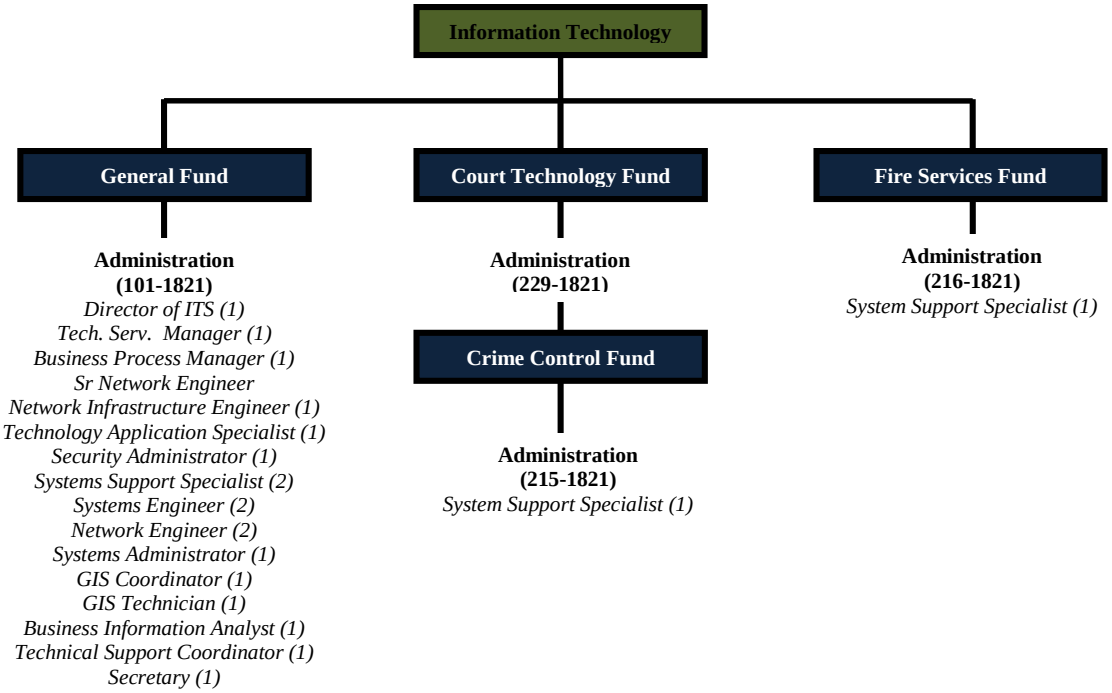
Community Activities

This activity accounts for economic development agreement donations provided for economic development activity.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	26,446	-	-	-	-
	26,446	**-**	**-**	**-**	**-**

Information Technology

Organizational Chart



INFORMATION TECHNOLOGY

To provide technology tools and solutions with quality customer service support for the organization to enhance operational efficiency. ITS provides computer expertise and assistance to all departments including programming, training and technical support.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**17**	**17**	**18**	**18**	**18**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,592,564	1,676,003	1,771,818	1,753,944	1,965,956
Supplies	6,398	4,886	4,350	4,100	5,650
Special Services Other	358,643	343,685	484,129	497,424	715,032
Transfers & Reimbursement	126,450	45,905	46,942	46,942	47,390
Capital Outlay	-	-	-	-	194,467
	2,084,055	**2,070,479**	**2,307,239**	**2,302,410**	**2,928,495**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
On-going costs eliminated by internally developed solutions	-	0	5000	5000	2500
Percentage of addresses in city applications linked to master address table	-	76%	90%	75%	80%
Percentage of non-public safety application up time	-	95%	95%	95%	96%
Percentage of non-public safety work orders finished by expected completion date	-	87%	85%	85%	90%
Average response time call back to requestor	-	5/hr	6/hr	5/hr	4/hr
Percentage of core network up time	-	100%	99%	100%	99%
Percentage of Public Safety Application up time	-	99.9%	99%	99.9%	99.5%
Percentage of Public Safety work orders finished by expected completion date	90%	95%	100%	95%	95%
Percentage of Public Safety work orders compared to previous year	-	-	100%	-	-
Number of Public Safety fleet computer systems operational monthly	70	-	70	-	-
Average response time call back to Public Safety requestor	1/hr	-	4/hr	-	-

Information Technology

General Fund

(101-1821)

ADMINISTRATION

General Fund

Administration proactively identifies, defines and coordinates information technology systems to enhance business operations and assists departmental personnel in utilizing the full capability of the various software products.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	1,570,330	1,612,289	1,626,114	1,619,621	1,810,074
Supplies	6,398	4,886	4,350	4,100	5,650
Special Services Other	356,062	343,685	483,679	496,974	637,472
Transfers & Reimbursement	86,450	5,905	6,194	6,194	6,642
Capital Outlay	-	-	-	-	194,467
	2,019,240	**1,966,765**	**2,120,337**	**2,126,889**	**2,654,305**
Personnel Schedule					
Director of ITS	1	1	1	1	1
Technology Services Manager	1	1	1	1	1
Technology Project Manager	1	1	1	1	-
Business Process Manager	-	-	-	-	1
Sr Network Engineer	-	-	-	-	1
Network Infrastructure Enginner	-	-	-	-	1
Technology Application Spec.	1	1	1	1	1
Security Administrator	1	1	1	1	1
System Support Specialist	2	2	2	2	1
Systems Engineer	2	2	2	2	2
Network Engineer	2	2	2	2	1
Systems Administrator	1	1	1	1	1
GIS Analyst	1	1	1	1	-
GIS Cooordinator	-	-	-	-	1
GIS Technician	1	1	1	1	1
Technical Support Coordinator	1	1	1	1	1
Secretary	1	1	1	1	1
Total Full-Time	**16**	**16**	**16**	**16**	**16**
Administrative Intern II	2	2	2	2	2
Total Part-Time	**2**	**2**	**2**	**2**	**2**

(101-1841)

Geographical Information Systems (GIS)

General Fund

This activity accounted for expenses related to creating and maintaining Geographic Information Services for the City including developing spatial data and applications that will allow departments, employees and citizens to access location based information. This activity was moved to 1821 (Administration) for FY 2011-12.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Special Services Other	2,581	-	-	-	-
	2,581	-	-	-	-

Crime Control/Prev District

(215-1821)

ADMINISTRATION

Crime Control/Prev District

In this fund, ITS proactively identifies, defines and coordinates information technology systems to enhance police operations and assists the police department in utilizing the full capacity of the various software products.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	22,235	63,714	74,674	74,397	77,102
Services & Other Charges	-	-	-	-	77,110
Transfers & Reimbursement	-	-	284	284	284
	22,235	**63,714**	**74,958**	**74,681**	**154,496**
Personnel Schedule					
System Support Specialist	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

Fire Services District

(216-1821)

ADMINISTRATION

Fire Services District

This activity tracks expenses related to ITS personnel that work on public safety-Fire technology.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	-	71,030	59,926	78,780
Services & Other Charges	-	-	450	450	450
Transfers & Reimbursement	-	-	464	464	464
	-	**-**	**71,944**	**60,840**	**79,694**
Personnel Schedule					
System Support Specialist	-	-	1	1	1
Total Full-Time	**-**	**-**	**1**	**1**	**1**

Municipal Court Technology Fund

(229-1821)

ADMINISTRATION

Municipal Court Technology Fund

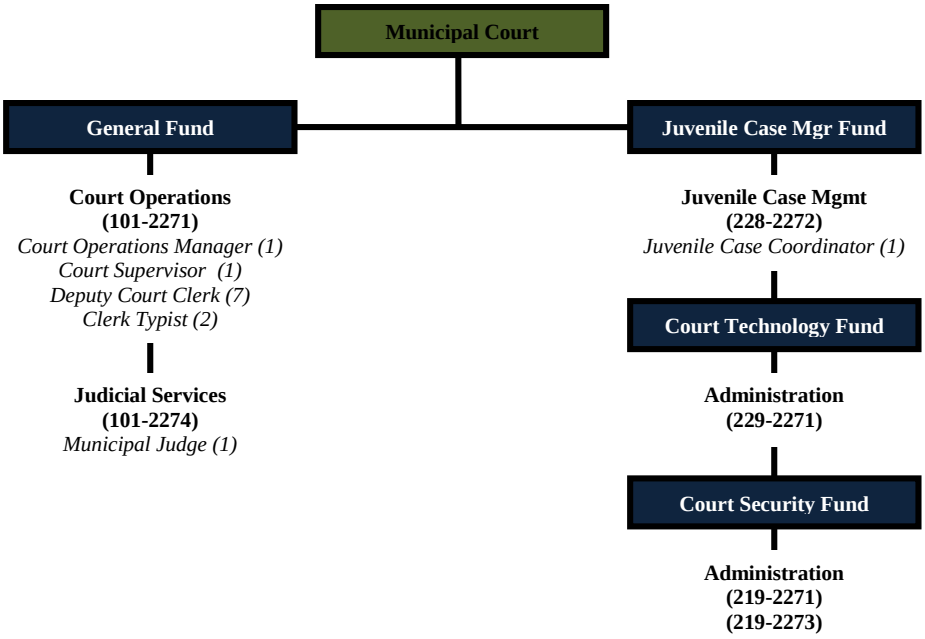
This activity accounts for expenses related to ITS interns that perform work on Municipal Court technology systems. In FY 09-10 this process was changed from tracking specific expenses to performing a reimbursement to the General Fund for all ITS time spent on Court technology systems.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Transfers & Reimbursement	40,000	40,000	40,000	40,000	40,000

	40,000	**40,000**	**40,000**	**40,000**	**40,000**

Municipal Court

Organizational Chart



Municipal Court

To operate a Municipal Court of Record to schedule and hear all Class C Misdemeanor offenses filed with the Court. To provide information to defendants as to options available, accept payment of fines, schedule and maintain court dockets, process appeals, issue warrants for arrest and to report convictions and remit taxes collected from the disposition of cases.

Personnel

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Full-Time	**13**	**13**	**13**	**13**	**13**

Total Department Expenditures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	898,363	870,880	918,814	904,938	935,190
Supplies	18,254	17,143	18,030	17,730	17,829
Services & Other Charges	92,156	93,820	105,958	105,954	105,435
Transfers & Reimbursement	52,651	54,947	56,389	56,389	56,439
	1,061,423	**1,036,789**	**1,099,191**	**1,085,011**	**1,114,893**

Performance Measures

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Total Case Processings per Court Employee (Filed Cases+Disposed Cases+Warrants Issued/Clerks)	5086	5,283	5,200	4,861	5,200
Percent of warrants cleared (Warrants Served/Warrants Issued)	89%	88%	92%	92%	93%
Percent of case dispositions during year of filing (Disposed Cases/Filed Cases)	108%	112%	96%	99%	95%
Average fine & costs collected per case disposed (Collections/Disposed Cases)	$204.00	$182.00	$220.00	$223.00	$225.00
Percent of cases disposed within 180 days of filing	92%	N/A	90%	98%	95%
Non Cash Credit Ordered (Community Serve & Jail Credit)	$499,648	$479,813	$445,000	$494,307	$485,450
Total Warrants Issued	6979	7,642	7,350	6,942	6,900
Total cases filed	25,416	23,868	24,550	23,206	23,905

Municipal Court

General Fund

(101-2271)

COURT OPERATIONS

General Fund

The operations division processes all cases, fees and paperwork for the Court.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	615,059	610,981	641,482	637,634	655,181
Supplies	13,381	12,684	13,451	13,451	12,915
Services & Other Charges	40,708	43,104	43,531	43,531	42,725
Transfers & Reimbursement	-	-	239	239	239
	669,148	**666,769**	**698,703**	**694,855**	**711,060**
Personnel Schedule					
Court Operations Manager	1	1	1	1	1
Court Supervisor	1	1	1	1	1
Deputy Court Clerk	7	7	7	7	7
Clerk Typist	2	2	2	2	2
Total Full-Time	**11**	**11**	**11**	**11**	**11**
PT Clerk Typist	1	1	1	1	1
Total Part-Time	**1**	**1**	**1**	**1**	**1**

(101-2272)

Teen Court

General Fund

The Teen Court provides a voluntary alternative to juvenile defendants in cases involving selected Class C non-traffic offenses. In FY2007-08, the city implemented a Juvenile Case Manager fee to assist with administration of the juvenile case management function. The Teen Court Coordinator position was upgraded to a full-time position which is funded in the Juvenile Case Manager Fund (228-2272).

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	-	396	-	-	-
Supplies	-	27	-	-	-
	-	**424**	**-**	**-**	**-**

(101-2274)

JUDICIAL SERVICES

General Fund

This activity provides adjudicative services to the Lewisville Municipal Court of Record that are fair, impartial and expeditious for all defendants charged with offenses filed in the Municipal Court and provides magistrative services for all persons arrested or taken into custody by the Lewisville Police Department.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	203,829	209,530	214,532	214,134	223,700
Supplies	-	(5)	-	-	-
Services & Other Charges	1,804	1,775	1,985	1,985	1,968
	205,633	**211,301**	**216,517**	**216,119**	**225,668**

Personnel Schedule

Municipal Judge	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**
Alternate Municipal Judge	0.28	0.28	0.28	0.28	0.28
Total Part-Time	**0.28**	**0.28**	**0.28**	**0.28**	**0.28**

Municipal Court Security Fund

(219-2271)

Training - Court Operations

Municipal Court Security Fund

This activity provides funding for municipal court training.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Services & Other Charges	20,055	20,360	26,100	26,100	26,100
	20,055	**20,360**	**26,100**	**26,100**	**26,100**

(219-2273)

Training - Warrant Officers

Municipal Court Security Fund

This activity provides funding for bailiff/security services.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Transfers & Reimbursement	33,513	33,513	33,513	33,513	33,513
	33,513	**33,513**	**33,513**	**33,513**	**33,513**

Juvenile Case Manager Fund

(228-2272)

Juvenile Case Mgmt

Juvenile Case Manager Fund

This activity was created in FY 2007-08 and utilizes specific fees attached to fines to pay for expenses related to juvenile case management. A full time Juvenile Case Manager position is funded here.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	57,966	49,972	62,800	53,170	56,309
Supplies	1,004	1,080	615	615	950
Services & Other Charges	1,980	1,626	1,185	1,185	1,535
Transfers & Reimbursement	17,438	17,438	17,438	17,438	17,438
	78,388	**70,117**	**82,038**	**72,408**	**76,232**

Personnel Schedule

Juvenile Case Coordinator	1	1	1	1	1
Total Full-Time	**1**	**1**	**1**	**1**	**1**

Municipal Court Technology Fund

(229-2271)

COURT OPERATIONS

Municipal Court Technology Fund

This activity accounts for on-going expenses related to Court technology.

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Revised	2014-2015 Adopted
Personal Services	21,509	-	-	-	-
Supplies	3,868	3,356	3,964	3,664	3,964
Services & Other Charges	27,610	26,955	33,157	33,153	33,107
Transfers & Reimbursement	1,700	3,996	5,199	5,199	5,249
	54,686	**34,306**	**42,320**	**42,016**	**42,320**

Capital Improvements Program

The Capital Improvement Program (CIP) is a financial plan for the development, design, and construction of major infrastructure improvements and projects in the City of Lewisville. Generally, the CIP encompasses expensive, non-recurring projects that have a multi-year life and may require financing. Projects include the construction of new buildings, reconstruction of existing structures, rehabilitation and new construction of streets, water and sewer lines, land purchases, and major equipment purchases. Projects are primarily funded through the sale of general obligation bonds, revenue bonds, interest earnings, impact fees, and available fund balances from the Hotel/Motel, General, Parks and Library Development, and Utility Funds. Budgets for continuing CIP projects are automatically rolled forward into the new fiscal year based on the September 30th balance available in the project, per the budget ordinance.

Medical Center of Lewisville Grand Theater

Planning for Capital Improvement Projects

CIP planning occurs on three levels.

- As outlined in the *Strategic Planning* section, the highest level of input is from citizens. The City just finished implementation of the previous 2010 Plan, which emphasized development of high quality neighborhoods, infrastructure, and facilities. A Blue Ribbon Bond Committee formed in 2002 considered the City's total need for non-utility capital projects and provided a prioritized list of projects and funding mechanisms. That process led to the passage of a $65.725 million dollar bond election on November 8, 2003.

  As we were nearing the end of the work on the 2010 plan, a new plan for the future was beginning Vision 2025 is currently a focus of the City, as detailed in the *Strategic Planning* section of this document. Consultants, staff, Council, and citizens were engaged in a visioning process for many months and close to having a final Vision 2025 adopted plan. The basic question being answered is what do we want the City of Lewisville to look like in 2025? 20025is the City's 100th birthday. This plan will guide future capital improvements for the years to come.

- At the second level, the City Council annually reviews multi-year plans for water, sewer, streets, drainage, parks and library, and major equipment and technology. A copy of each of these multi-year plans is found in the *Strategic Planning* section of the budget document. The Council ratifies prioritized annual improvements based upon community feedback and considers the impact of increased debt on the City's overall tax rate. Upon review, Council approves yearly CIP allocations and adopts the annual tax rate and utility rates to support proposed debt payments.

- At the third level of capital planning, staff works continuously to maintain an evolving capital plan. Water and sewer system projects are identified through a long-range strategic process involving the City Manager's Office and all departments. Rehabilitation and new growth projects are identified and prioritized based on needs. Funding is identified and projects are organized based on limited annual dollars. Every option is considered in order to minimize funding impact on ratepayers. Projects are spaced over time in order to achieve maximum construction with minimum rate impact.

Funding for Capital Improvement Projects

General obligation bonds, as well as available balances from the General Fund, are used to fund buildings, roads, and other projects not associated with the water and sewer system. In FY 2014-15, $9,197,044 million was approved in the Operating budgets to transfer to the CIP for asphalt, concrete, screening walls, alleys ,sidewalk maintenance, water and sewer lines, and Inflow and Infiltration repairs. Texas statutes do not prescribe a legal debt limit. However, Article XI, Section 5 of the Texas Constitution limits the total ad valorem tax rate for cities exceeding a population of 5,000 to $2.50 per $100 assessed valuation. As discussed in the *Budget Overview*, the combined tax rate, including debt, is $0.436086 per $100 assessed valuation, far beneath the prescribed ceiling.

On-Going Operating Impacts

While the City Council and staff scrutinize the impact of proposed debt on the total tax rate, equal attention is given to future operating costs that result from capital spending. Each project synopsis includes a portion for operating impact. The projects that have a known operating impact are noted here and included or anticipated to be included in the operating portion of the budget in future years. Also to be noted, operating costs, where applicable, have been included in the multi-year plans (i.e. technology plan) so that as we make the decision to fund capital improvements, we are aware of any on-going maintenance anticipated to be a result of those improvements.

In general, the City Council and staff have made a concerted effort to utilize any available excess revenue to fund capital projects. Management reviews capital project funding continually and is prepared to reduce capital transfers in the event of slower sales tax receipts or other economic shortfalls, throughout the fiscal year. In the operating budget for this year, new funding for capital items is shown in the Strategic Planning section along with their annual operating impacts.

Types of Capital Improvement Projects

For easier reference, projects are categorized according to the primary purpose of their creation.

Paving Projects	Traffic Signals
Water System Projects	Machinery & Equipment
Park Development	Drainage Projects
Sewer System Projects	Irrigation Projects
Building Construction	Utility Relocations
Land Acquisition	Other Miscellaneous Projects.
Technology Projects	

Project Details

The first page in the CIP section is a pie chart displaying all current capital projects by funding source. As you read through the following information, you will also see a summary sheet of all current capital projects. This synopsis represents what each project is anticipated to cost, the current project budget, and how much has been spent on the project to date. After the summary, you will find individual project listings providing further information on each project. Here you will see the project title, funding source,

current budget, and any known operating impacts. In addition, a brief description of the project is provided. Lastly, detailed account information for each project is listed. You will see the project number, project name, and a listing of all the accounts within that project. The report provides detail for each account including year-to-date activity as well as project-to-date activity.

To best utilize the budget, make sure to make use of the number located to the left of the project name on the summary sheet. This number will equate to the project details found on the following pages. If you are interested in locating a particular project, but are not sure where to find it, you can utilize the financial capital project number located to the right of the project name in parentheses.

This number begins with one of five letters:

C = Combined
G = General
U = Utility

The C signifies projects that are combined use, for example, McGee Lane and Water Line is a combined project made up of both General and Utility Fund dollars. The project will fund the construction and expansion of McGee Lane, as well as the water line improvements. The letter 'G' signifies general capital projects such as streets and drainage or technology related, and 'U' is used to identify utility related capital projects. Therefore, if you are searching for a particular type of project, for example, a general capital project, you can look up the information using the financial capital project number located at the end of the project name (e.g. G00423). After the letter, each project is then listed in numerical order.

To further narrow down your search, you can also look up the project through the use of the department overseeing the project. This is found within the financial capital project number immediately following the letter specifying the type of project. For example, in the capital project 'Alley Rehab' the financial capital project number is G91301. As discussed, the G denotes the type of project (in this case – general) and the 9 following the G denotes the department responsible for that project (in this case Public Services). Therefore, if you are looking for a particular project and you know the type of project and the department most likely to be overseeing that project, you can use the financial capital project number to more quickly locate the capital project you are interested in. Following is the summary of the department numbers:

0 = Parks
1 = Community Development
2 = Finance
3 = Administration
6 = Utilities (a division of Public Services)
7 = Police
8 = Fire
9 = Public Services
T = Information Technology

In addition to the information found in the capital improvement section of this budget document, you can also see capital improvement projects summarized within each of the department sections. There you will see the project name and number, as well as the budgeted amount. If you see a project there that you are interested in knowing more about, you can utilize the capital project number to locate the more detailed information found in this section.

Capital Improvement Project Summary

Building Construction

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(G81402) Fire House 6 Expansion		3,252,000	55,630	3,196,370
(G81403) Fire Station 2 Remodel		499,642	52,609	447,033
(G81501) FIRE STATION NO. 3		253,822		253,822
(G30451) Old Town Historic Preservation	Administration	436,990	343,911	93,079
(G30738) Arts Activity Center	Administration	10,497,138	10,337,989	159,149
(G31401) CITY HALL BASEMENT	Administration	23,000		23,000
(G11001) ANIMAL SHELTER CONSTR.	Community Development	4,533,765	4,343,521	190,244
(G71201) Public Safety Training	POLICE DEPARTMENT	1,519,435	1,494,398	25,037
(G91501) FRED HERRING REC AC	Public Services	613,360		613,360
				$5,001,093

Drainage Projects

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(G10904) 2009 Drainage Improvements	Community Development	2,451,268	2,352,139	99,129
				$99,129

Grants / Grant Projects

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(G31301) Interior Renovations	Administration	25,000	4,250	20,750
				$20,750

Technology Projects

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(GT0417) E-Government Web Applications	INFORMATION TECHNOLOGY	270,726	259,178	11,548
(GT0901) Document Imaging Phase IV	INFORMATION TECHNOLOGY	149,383	147,505	1,878
(GT1103) Court Tech Upgrades	INFORMATION TECHNOLOGY	26,000	12,500	13,500
(GT1201) Security System Conv.	INFORMATION TECHNOLOGY	362,935	311,743	51,192
(GT1301) 2013 Fiber Expansion	INFORMATION TECHNOLOGY	329,500	303,103	26,397
(GT1302) Finance/HR Application	INFORMATION TECHNOLOGY	698,823	660,310	38,513
(GT1304) PC/Phone/Printer Repl	INFORMATION TECHNOLOGY	233,878	120,393	113,485
(GT1401) Switches and Fiber Exp	INFORMATION TECHNOLOGY	859,959	392,804	467,155
(GT1405) Remote Desktop Licenses	INFORMATION TECHNOLOGY	37,885		37,885
(GT1406) Contact Center Phase 2	INFORMATION TECHNOLOGY	32,535		32,535

(GT1501) OTCH UCS STORAGE	INFORMATION TECHNOLOGY	147,232		147,232
(GT1502) TAPE BACK UP SYSTEM	INFORMATION TECHNOLOGY	120,000		120,000
				$1,061,322

Non-CIP

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(G31101) Lewisville Lake Master Plan	Administration	264,880	248,625	16,255
				$16,255

Park Development

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(G31501) LLELA	Administration	313,272		313,272
(G00423) General Park Improvements	Parks & Leisure Services	1,016,337	812,977	203,360
(G00505) Railroad Street Park Development	Parks & Leisure Services	25,406,677	25,277,864	128,813
(G00646) Trail Development	Parks & Leisure Services	1,483,700	419,728	1,063,972
(G00647) Lake Park Improvements	Parks & Leisure Services	459,371	357,395	101,976
(G00901) Athletic Complex Turf Ren	Parks & Leisure Services	600,000	52,833	547,167
(G01100) Pool repainting	Parks & Leisure Services	103,000	10,607	92,393
(G01102) PARK ADA IMPRV	Parks & Leisure Services	756,450	349,230	407,220
(G01301) Water Fountain Repair	Parks & Leisure Services	297,480	259,010	38,470
(G01303) TOL Railroad Park Imp.	Parks & Leisure Services	213,521	5,235	208,286
(G01401) FLAP Lake Park Improve	Parks & Leisure Services	800,000	28,414	771,586
				$3,876,516

Paving Projects

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(G30619) Old Town Parking/Plaza/Pedestrian Improvements	Administration	9,785,530	8,349,423	1,436,107
(G31100) I35 Corridor Plan	Administration	171,000	170,083	917
(G31102) Old Town TOD	Administration	5,181,569	190,398	4,991,171
(G10906) Valley Ridge Mill-College	Community Development	13,209,990	2,361,191	10,848,799
(G11002) Riverside Road/Bridge	Community Development	3,068,000	1,296,139	1,771,861
(G11005) Corp - DGNO - Elm Fork Br	Community Development	5,395,433		5,395,433
(G11006) Corp at Elm Fork Bridge	Community Development	4,716,073		4,716,073
(G11007) Corp- EF Brdg to Holfords	Community Development	8,166,038		8,166,038
(G11008) Corp- Holfords P to 2281	Community Development	3,609,256		3,609,256
(G11009) Corp - 544 to Josey	Community Development	15,580,976	523,682	15,057,294
(G11010) Corp- Josey to Trinity	Community Development	3,064,684		3,064,684
(G11202) 407 and I35 Interchange	Community Development	3,600,000	2,000,000	1,600,000
(G11301) MIDWAY - HUFFINES TO F ST	Community Development	1,336,819	311,616	1,025,203
(G11302) NORTHWEST OLD TOWN	Community Development	4,508,381		4,508,381
(G11303) NORTHEAST OLD TOWN	Community Development	2,265,000		2,265,000
(G11304) MCKENZIE HEMBRY	Community Development	3,906,151		3,906,151
(G11305) RAILROAD STREET	Community Development	1,300,000		1,300,000
(G11306) CORPORATE	Community Development	2,830,000		2,830,000
(G11401) North Mill Street	Community Development	2,489,478		2,489,478

(G90511) Corridor Beautification	Public Services	1,298,965	1,267,391	31,574
(G91006) Traffic Sign Improvements	Public Services	330,000	301,930	28,070
(G91301) 2013 Concrete	Public Services	1,047,940	1,045,818	2,122
(G91401) 2014 Concrete Rehab	Public Services	2,387,450	883,523	1,503,927
(G91402) 2014 Asphalt Rehab	Public Services	1,330,000		1,330,000
(G91403) 2014 Sidewalk Maintenance	Public Services	1,517,070	255,259	1,261,812
(G91405) 2014 Neighborhood Rehab	Public Services	1,027,581	382,124	645,457
(G91406) 2014 Alley Repair	Public Services	510,000	166,293	343,708
(G91502) Railroad Street Repair	Public Services	375,000		375,000
				$84,503,515

ED Reimbursement

		Project To Date		Current
Project	**Responsible Department**	**Budget**	**Expenses**	**Year Budget**
(G31402) OT Restaurants/Improve.	Administration	500,000		500,000
(G31403) Lewisville Center E.D.	Administration	144,350		144,350
(G31502) OT FACADE IMPROVEMENTS	Administration	100,000		100,000
				$744,350

Screening Walls

		Project To Date		Current
Project	**Responsible Department**	**Budget**	**Expenses**	**Year Budget**
(G91404) 2014 Screening Walls	Public Services	640,007	166,309	473,699
				$473,699

Sanitary Sewer Systems

		Project To Date		Current
Project	**Responsible Department**	**Budget**	**Expenses**	**Year Budget**
(U90804) Timbercreek Lift Station	Public Services	10,692,154	8,207,416	2,484,738
				$2,484,738

Sewer System Projects

		Project To Date		Current
Project	**Responsible Department**	**Budget**	**Expenses**	**Year Budget**
(U60425) Wastewater Treatment Plant (Sludge Mgmt)	Public Services	6,082,154	5,810,802	271,352
(U90901) Crossroads South Sewer	Public Services	99,100	55,233	43,867
(U90907) INDIAN CREEK LIFT STATION	Public Services	2,841,382	481,130	2,360,252
(U91001) Sewer Crossings (2010)	Public Services	1,767,942	526,133	1,241,809
(U91302) 2013 Sewer Line Repl	Public Services	1,800,100	487,072	1,313,028
(U91401) Corrosion/Odor Abatement	Public Services	3,577,200	364,149	3,213,051
(U91405) Sewer Line Replacements	Public Services	500,000		500,000
(U91406) 2014 I & I	Public Services	634,525	176,438	458,087
(U95362) Extension of Sanitary Sewer to Elm Fork Area	Public Services	1,093,724	1,072,057	21,667
				$9,423,114

Traffic Signals

		Project To Date		Current
Project	**Responsible Department**	**Budget**	**Expenses**	**Year Budget**
(G91204) Traffic Improvements	Public Services	703,772	120,503	583,269

(G91407) Traffic Improvements	Public Services	757,110	65,988	691,123
				$1,274,392

Utility Relocations

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(U11401) I35 UTILITY ADJUSTMENTS	Community Development	1,596,936		1,596,936
				$1,596,936

Water Lines

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(U90904) VALY RDG NE WTR LINE PH 2	Public Services	884,766	130,274	754,492
(U91201) Water Line Replacements 2012	Public Services	2,039,281	70,995	1,968,286
(U91301) 2013 Water Line Repl	Public Services	2,445,818	223,965	2,221,853
(U91404) Water Line Replacements	Public Services	958,700		958,700
				$5,903,331

Water System Projects

Project	Responsible Department	Project To Date Budget	Project To Date Expenses	Current Year Budget
(U15460) Update of Master Water Infrastructure Map	Community Development	340,740	277,748	62,992
(U90765) Water Meter Improvements	Public Services	216,681	192,157	24,524
(U91100) 2011 line replace/repair	Public Services	1,602,312	549,599	1,052,713
(U91101) Midway Branch LS/Force M	Public Services	9,400,000	851,153	8,548,847
(U91204) WTP Ground Storage	Public Services	5,541,735	3,958,144	1,583,591
(U91304) FM 544 Utility Relo	Public Services	111,470	91,580	19,890
(U91305) MIDWAY WEST	Public Services	2,300,000	297,432	2,002,568
(U91306) OZONATION	Public Services	405,000		405,000
(U91402) Paint Ele. Storage Tank 4 (FM 407)	Public Services	986,000	45,040	940,960
(U91403) Dist. System Valve Repl.	Public Services	276,386	274,149	2,237
(U91407) I35 Elevated Water Tower	Public Services	4,735,000		4,735,000
(U91501) GENERATOR	Public Services	1,109,914		1,109,914
(U91502) PAINT VALLEY PKWY E.S.T.	Public Services	1,252,000		1,252,000
(U91503) INTAKE PUMP SCREEN PROTEC	Public Services	411,541	41,568	369,973
(U91504) SAND FILTER MEDIA REPL	Public Services	309,000		309,000
				$22,419,208

Building Construction

G11001 - ANIMAL SHELTER CONSTR.

Construction of a new 14,733 animal shelter adjacent to Toyota of Lewisville Railroad Park.

Future Impact on Operating Budgets

$132,000

Project Start Date: 10/1/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	4,533,765	4,343,521	190,244
Total	**4,533,765**	**4,343,521**	**190,244**

G30451 - Old Town Historic Preservation

This project funds improvements in the Old Town area through agreements with business owners which reimburse specific rehabilitation and restoration costs.

Future Impact on Operating Budgets

None. Seed money for façade improvements only.

Project Start Date: 6/21/2004 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - HOTEL/MOTEL (306)	436,990	343,911	93,079
Total	**436,990**	**343,911**	**93,079**

G30738 - Arts Activity Center

This project funds the design and construction of an arts activity facility in the Old Town area. Project is substantially complete. Working on punch list items.

Future Impact on Operating Budgets

Anticipated to be approximately $400,000 annually.

Project Start Date: 4/2/2007 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,485,809	1,393,757	92,052
CIP - RISK FUND (303)	157,000	156,575	425
CIP - HOTEL/MOTEL (306)	157,895	157,895	-
TIF - CIP (325)	45,932	18,576	27,356
TIF - 2007 BOND FUNDS (327)	8,000,502	8,000,501	1
PARK DEVELOPMENT FUNDS (374)	650,000	610,685	39,315
Total	**10,497,138**	**10,337,989**	**159,149**

G31401 - CITY HALL BASEMENT

Preliminary design of renovation of City Hall basement.

Future Impact on Operating Budgets

Utility cost to be determined after design is complete.

Project Start Date: 2/24/2014 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	23,000		23,000
Total	**23,000**		**23,000**

G71201 - Public Safety Training

Construction of Public Safety Training Facility.

Future Impact on Operating Budgets

$5,000 annually.

Project Start Date: 8/28/2012 **Responsible Department:** POLICE DEPARTMENT

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	49,435	33,472	15,963
CIP-FEDERAL FORFEITURE (335)	130,000	121,857	8,143
CIP - G O BOND 2012 (382)	1,340,000	1,339,070	930
Total	**1,519,435**	**1,494,398**	**25,037**

G81402 - Fire House 6 Expansion

This projects funds the expansion of Fire House #6 to allow space for the addition of a second ladder truck, space for future additional personnel and a fuel island.

Future Impact on Operating Budgets

$2500 annually.

Project Start Date: 10/1/2013 **Responsible Department:**

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP-FIRE SERVICE DISTRICT (309)	3,252,000	55,630	3,196,370
Total	**3,252,000**	**55,630**	**3,196,370**

G81403 - Fire Station 2 Remodel

Remodel of existing Fire Station No. 2.

Future Impact on Operating Budgets

None anticipated as operating costs are already budgeted.

Project Start Date: 7/1/2014 **Responsible Department:**

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	499,642	52,609	447,033
Total	**499,642**	**52,609**	**447,033**

G81501 - FIRE STATION NO. 3

Land for possible relocation of Fire Station No. 3.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2014 **Responsible Department:**

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP-FIRE SERVICE DISTRICT (309)	253,822		253,822
Total	**253,822**		**253,822**

G91501 - FRED HERRING REC AC

Replacement of existing HVAC system at Fred Herring Recreation Center.

Future Impact on Operating Budgets

Positive impact on operating costs anticipated.

Project Start Date: 10/3/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	613,360		613,360

Total	**613,360**	**613,360**

Drainage Projects

G10904 - 2009 Drainage Improvements

Project funds construction of Old Orchard/Kingston area improvements; also funds improvements in the metro park circle channel, and Timbercreek erosion/stabilization design(Regency drive). All designs are currently in process. Timbercreek is 90% design complete and PSA issued for Purnell and Metro Park Circle.

Future Impact on Operating Budgets

None. This funding is for design/study only.

Project Start Date: 7/1/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,510,513	1,472,382	38,131
CIP - G O BOND 2009 (369)	940,755	879,758	60,997
Total	**2,451,268**	**2,352,139**	**99,129**

Grants / Grant Projects

G31301 - Interior Renovations

This project funds economic development incentives for programming interior renovations in Old Town Lewisville.

Future Impact on Operating Budgets

None.

Project Start Date: 6/18/2013 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	25,000	4,250	20,750
Total	**25,000**	**4,250**	**20,750**

Technology Projects

GT0417 - E-Government Web Applications

This project will fund hardware, software and installation of E-government web applications including converting Rec Trac, CRM, and Notes Applications. Also includes sharepoint implementation costs.

Future Impact on Operating Budgets

$5,000.

Project Start Date: 10/1/2003 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	270,726	259,178	11,548
Total	**270,726**	**259,178**	**11,548**

GT0901 - Document Imaging Phase IV

This project funds the final phase of the Document Imaging system. Currently evaluating workflow module and scanning equipment needs. A portion of this funding will be used to supplement the budget for sharepoint implementation costs.

Future Impact on Operating Budgets

$12,750 annually.

Project Start Date: 10/1/2008 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	149,383	147,505	1,878
Total	**149,383**	**147,505**	**1,878**

GT1103 - Court Tech Upgrades

Funding will be used to purchase and deploy electronic ticketing to all police vehicles.

Future Impact on Operating Budgets

$2000 ongoing maintenance.

Project Start Date: 6/3/2011 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP-COURT TECH & SECURITY (304)	26,000	12,500	13,500
Total	**26,000**	**12,500**	**13,500**

GT1201 - Security System Conv.

Conversion of the legacy analog security system to a digital integrated security system in City Hall, Annex, Library, Jail, Public Services, PALS Mainteannce, Recreation Centers and Central Fire and replacement of the analog fire panels to a networked system.

Future Impact on Operating Budgets

Absorbed within existing maintenance funding.

Project Start Date: 10/3/2011 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - RISK FUND (303)	362,935	311,743	51,192
Total	**362,935**	**311,743**	**51,192**

GT1301 - 2013 Fiber Expansion

Fire stations 2, 5 and 7.

Future Impact on Operating Budgets

$3,513 annually added to operating budget.

Project Start Date: 10/1/2012 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	329,500	303,103	26,397
Total	**329,500**	**303,103**	**26,397**

GT1302 - Finance/HR Application

Finance/HR software application conversion.

Future Impact on Operating Budgets

$3,600 increase over existing on-going maintenance for Finance and HR applications.

Project Start Date: 10/1/2012 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	632,758	594,245	38,513
CIP - RISK FUND (303)	66,065	66,065	-
Total	**698,823**	**660,310**	**38,513**

GT1304 - PC/Phone/Printer Repl

Replacement of personal computers, phones and printers on replacement schedule.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2012 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	233,878	120,393	113,485
Total	**233,878**	**120,393**	**113,485**

GT1401 - Switches and Fiber Exp

This project funds new switches and fiber infrastructure needed to provide redundant communications and to upgrade communication bandwidth to a 10 GB fiber ring for the fire stations.

Future Impact on Operating Budgets

$1,500 annually.

Project Start Date: 10/1/2013 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	859,959	392,804	467,155
Total	**859,959**	**392,804**	**467,155**

GT1405 - Remote Desktop Licenses

This project funds remote desktop licenses - all uses that use Remote Desktop will need new licenses for Windows 2012 Terminal Services.

Future Impact on Operating Budgets

One time cost.

Project Start Date: 10/1/2013 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	37,885		37,885
Total	**37,885**		**37,885**

GT1406 - Contact Center Phase 2

This project funds the Contact Center Phase 2 project. First phase of this project included the main 3400 number and Municipal Court. This phase will include Utility Billing and the main Police number.

Future Impact on Operating Budgets

$4,903 annually.

Project Start Date: 10/1/2013 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	32,535		32,535
Total	**32,535**		**32,535**

GT1501 - OTCH UCS STORAGE

This project funds UCS and flash storage for virtual servers.

Future Impact on Operating Budgets

$28,991 annually.

Project Start Date: 10/3/2014 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	147,232		147,232

Total	**147,232**	**147,232**

GT1502 - TAPE BACK UP SYSTEM

Project funds back up system capable of backing up significantly larger quantities of data than we currently maintain.

Future Impact on Operating Budgets

$9,000 annually.

Project Start Date: 10/3/2014 **Responsible Department:** INFORMATION TECHNOLOGY

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	120,000		120,000
Total	**120,000**		**120,000**

Non-CIP

G31101 - Lewisville Lake Master Plan

In continuation of an effort to re-examine the City's leasehold properties on Lewisville Lake and to implement a development plan, the City is researching opportunities and constraints of existing conditions, working with stakeholders and providing an implementation plan for development on the site.

Future Impact on Operating Budgets

TBD.

Project Start Date: 11/2/2010 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	209,880	205,625	4,255
CIP - WATER/SEWER TRSF (414)	55,000	43,000	12,000
Total	**264,880**	**248,625**	**16,255**

Park Development

G00423 - General Park Improvements

This 4B sales tax supported project is for improvements to city parks, primarily infrastructure. This funding will also be used for ADA improvements including restrooms at the ball fields and wheel chairs for aquatic facilities.

Future Impact on Operating Budgets

Though funded via the 4B sales tax, this project does impact the general fund primarily due to minor maintenance and utility costs which total approximately $5,000 per year.

Project Start Date: 10/1/2003 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	1,006,313	812,977	193,336
PARK DEVELOPMENT FUNDS (374)	10,024		10,024
Total	**1,016,337**	**812,977**	**203,360**

G00505 - Railroad Street Park Development

This project is funded through the 4B Bonds approved in 2004 and 4B Sales Tax Fund cash . This project provides funding for baseball/softball fields, soccer fields, football fields,a dog park, a skate park, vehicular parking, restroom facilities, playground and concession facilities at Railroad Street Park.
Major construction is complete and the park is open to the public. Minor items are still being completed. Final items include stair ramps, football steps and sidewalk, and fishing pier.

Future Impact on Operating Budgets

Anticipated to be 638,221 in 2009-10(funded in the 10-year 4B Sales Tax Fund financial plan)

Project Start Date: 10/1/2004 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	3,189,272	3,163,881	25,391
4B 2004 Bond Funds (344)	2,753,968	2,753,968	-
4-B 2007 BOND FUNDS (347)	19,244,394	19,144,222	100,172
PARK DEVELOPMENT FUNDS (374)	101,043	100,819	224
CIP - WATER/SEWER TRSF (414)	118,000	114,973	3,027
Total	**25,406,677**	**25,277,864**	**128,813**

G00646 - Trail Development

This project funds Old Orchard from Corporate to Hedrick Estates and Timber Creek. Awaiting completion of trail master plan and grant/DCTA funding.

Future Impact on Operating Budgets

Minor.

Project Start Date: 4/25/2006 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	1,250,000	216,589	1,033,411
PARK DEVELOPMENT FUNDS (374)	233,700	203,139	30,561
Total	**1,483,700**	**419,728**	**1,063,972**

G00647 - Lake Park Improvements

This project includes lake bouys, park entrance signs, erosion control, ballfield groomer and wireless internet provision at the campground.

Future Impact on Operating Budgets

Minor operating costs. Wireless internet at the campgrounds is expected to slightly boost occupancy there, which will have a positive impact on revenue.

Project Start Date: 4/25/2006 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	459,371	357,395	101,976
Total	**459,371**	**357,395**	**101,976**

G00901 - Athletic Complex Turf Ren

Project is for turf replacement at Lake Park soccer fields.

Future Impact on Operating Budgets

Once all of the fields are complete, operating costs to maintain the fields will be $200,000 annually.

Project Start Date: 10/1/2008 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	600,000	52,833	547,167
Total	**600,000**	**52,833**	**547,167**

G01100 - Pool repainting

Funding will be used to repaint pools at Sun Valley and at College Street.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
4-B SALES TAX (340)	103,000	10,607	92,393
Total	**103,000**	**10,607**	**92,393**

G01102 - PARK ADA IMPRV

Funds accessible routes throughout multiple parks, new playground equipment, water fountains, parking improvements, synthetic grass, Iris Park Playground equipment.

Future Impact on Operating Budgets

None.

Project Start Date: 8/24/2011 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	375,000		375,000
PARK DEVELOPMENT FUNDS (374)	381,450	349,230	32,220
Total	**756,450**	**349,230**	**407,220**

G01301 - Water Fountain Repair

This project will fund repairs to the water fountains located in front of City Hall.

Future Impact on Operating Budgets

None. operating cost is already funded in existing budget.

Project Start Date: 10/1/2012 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	297,480	259,010	38,470
Total	**297,480**	**259,010**	**38,470**

G01303 - TOL Railroad Park Imp.

This project funds improvements and events/activities at the Toyota of Lewisville Railroad Park funded by the sponsorship agreement with Toyota of Lewisville.

Future Impact on Operating Budgets

None.

Project Start Date: 4/26/2013 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - RECREATION FUND (331)	213,521	5,235	208,286
Total	**213,521**	**5,235**	**208,286**

G01401 - FLAP Lake Park Improve

Grant for various improvements at Lake Park including roadway and parking areas.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 2/20/2014 **Responsible Department:** Parks & Leisure Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
PARK DEVELOPMENT FUNDS (374)	800,000	28,414	771,586
Total	**800,000**	**28,414**	**771,586**

G31501 - LLELA

Funding to assist with contributions to the Lake Lewisville Environmental Learning Area.

Future Impact on Operating Budgets

Funding includes operating cost assistance.

Project Start Date: 10/3/2014 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	313,272		313,272
Total	**313,272**		**313,272**

Paving Projects

G10906 - Valley Ridge Mill-College

Project is currently in design - 60% complete. This is a project that the city is participating in with Denton County. ROW acquisition is currently in process.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 8/27/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	4,998,900	1,127,572	3,871,328
CITY-DO DEVELOPER ESCROW (371)	1,211,090	1,163,536	47,554
CIP - G O BOND 2012 (382)	7,000,000	70,083	6,929,917
Total	**13,209,990**	**2,361,191**	**10,848,799**

G11002 - Riverside Road/Bridge

This project will pre-fund the Riverside project Road/Bridge. This payment will be paid back by the newly created TIRZ 2 as funding is available.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/1/2009 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	3,068,000	1,296,139	1,771,861
Total	**3,068,000**	**1,296,139**	**1,771,861**

G11005 - Corp - DGNO - Elm Fork Br

Extension of Corporate Drive - awaiting completion of earlier sections.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	5,395,433		5,395,433
Total	**5,395,433**		**5,395,433**

G11006 - Corp at Elm Fork Bridge

Extension of Corporate Drive - awaiting completion of earlier sections.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	4,716,073		4,716,073
Total	**4,716,073**		**4,716,073**

G11007 - Corp- EF Brdg to Holfords

Extension of Corporate Drive - awaiting completion of earlier sections.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	8,166,038		8,166,038
Total	**8,166,038**		**8,166,038**

G11008 - Corp- Holfords P to 2281

Extension of Corporate Drive - awaiting completion of earlier sections. Possibly a joint project with the City of Carrollton.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	3,609,256		3,609,256
Total	**3,609,256**		**3,609,256**

G11009 - Corp - 544 to Josey

Design of a railroad bridge over Windhaven Parkway and the construction of the roadway to infill improvements. Design is 60% complete.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	14,266,876	523,682	13,743,194
CITY-DO DEVELOPER ESCROW (371)	1,314,100		1,314,100
Total	**15,580,976**	**523,682**	**15,057,294**

G11010 - Corp- Josey to Trinity

Extension of Corporate Drive. This project was funded initially through alternative sources. Will be reimbursed with this TxDOT funding.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 3/1/2010 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - TXDOT CSJ (316)	3,064,684		3,064,684
Total	**3,064,684**		**3,064,684**

G11202 - 407 and I35 Interchange

Aesthetic improvements to bridge structure.

Future Impact on Operating Budgets

Maintenance will include painting and upkeep of aesthetic upgrades. Estimated at $10,000 every five to seven years.

Project Start Date: 8/28/2012 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2012 (382)	1,600,000		1,600,000
CIP - G O BOND 2013 (383)	2,000,000	2,000,000	-
Total	**3,600,000**	**2,000,000**	**1,600,000**

G11301 - MIDWAY - HUFFINES TO F ST

Street improvements to Midway from the Fire Station to Huffines Road.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 4/1/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	600,000		600,000
CIP - G O BOND 2008 (368)	300,000	31,148	268,852
CITY-DO DEVELOPER ESCROW (371)	436,819	280,468	156,351
Total	**1,336,819**	**311,616**	**1,025,203**

G11302 - NORTHWEST OLD TOWN

Street improvements to Northwest Old Town - Herod, Hatcher, Walters, Richland, Edna, Lynn, Degan, and Temple streets.

Future Impact on Operating Budgets

Reduced due to replacing asphalt with concrete.

Project Start Date: 7/3/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	29,000		29,000
CIP - G O BOND 2008 (368)	79,381		79,381
CIP - G O BOND 2013 (383)	3,200,000		3,200,000
CIP - WATER/SEWER TRSF (414)	1,200,000		1,200,000
Total	**4,508,381**		**4,508,381**

G11303 - NORTHEAST OLD TOWN

Street improvements to Northeast Old Town - Harris, Walters, Henrietta, and Leonard streets.

Future Impact on Operating Budgets

Reduced due to replacing asphalt with concrete.

Project Start Date: 7/1/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2008 (368)	200,000		200,000
CIP - G O BOND 2013 (383)	1,500,000		1,500,000
CIP - WATER/SEWER TRSF (414)	565,000		565,000
Total	**2,265,000**		**2,265,000**

G11304 - MCKENZIE HEMBRY

Street improvements to Old Town area - McKenzie Hembry streets.

Future Impact on Operating Budgets

Reduced due to replacing asphalt with concrete.

Project Start Date: 7/3/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2013 (383)	3,000,000		3,000,000
CIP - REVENUE BOND 2008 (468)	906,151		906,151
Total	**3,906,151**		**3,906,151**

G11305 - RAILROAD STREET

Street improvements to Railroad street - 121 to Main.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 7/3/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2013 (383)	1,000,000		1,000,000
CIP - REVENUE BOND 2009 (469)	300,000		300,000
Total	**1,300,000**		**1,300,000**

G11306 - CORPORATE

This project funds the Corporate Drive extension match.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 7/3/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2013 (383)	2,830,000		2,830,000
Total	**2,830,000**		**2,830,000**

G11401 - North Mill Street

Street improvement to North Mill Street.

Future Impact on Operating Budgets

Reduced due to replacing asphalt with concrete.

Project Start Date: 2/20/2014 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - G O BOND 2006 (366)	12,046		12,046
CIP - G O BOND 2007 (367)	586,197		586,197
CIP - G O BOND 2008 (368)	1,645,143		1,645,143
CIP - G O BOND 2009 (369)	246,092		246,092
Total	**2,489,478**		**2,489,478**

G30619 - Old Town Parking/Plaza/Pedestrian Improvements

This project provides funding for parking and pedestrian walkway improvements in the Old Town area. A Park Plaza will also be constructed in the Old Town area. Design is 90% complete. Construction to begin after necessary land acquisition.

Future Impact on Operating Budgets

$214,356 annually.

Project Start Date: 11/1/2005 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	3,440,964	2,979,547	461,417
CIP - HOTEL/MOTEL (306)	87,339	76,959	10,380
TIF - CIP (325)	357,800	262,679	95,121
TIF - 2007 BOND FUNDS (327)	650,000	650,000	-
4-B SALES TAX (340)	318,086		318,086
CIP - G O BOND 2009 (369)	2,905,745	2,790,906	114,839
CITY-DO DEVELOPER ESCROW (371)	3,189		3,189
TREE MITIGATION (373)	656,734	223,659	433,075
PARK DEVELOPMENT FUNDS (374)	1,365,673	1,365,673	-
Total	**9,785,530**	**8,349,423**	**1,436,107**

G31100 - I35 Corridor Plan

Project funds the final phases of a I35 Corridor Comprehensive Plan.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2010 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	171,000	170,083	917
Total	**171,000**	**170,083**	**917**

G31102 - Old Town TOD

Streetscape and lane improvements to Mill Street from I35/SH 121 Business to College Street.

Future Impact on Operating Budgets

None.

Project Start Date: 3/7/2011 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	3,750,000	-	3,750,000
CIP - G O BOND 2006 (366)	4,891		4,891
CIP - G O BOND 2007 (367)	893,242	190,398	702,844
CIP - G O BOND 2008 (368)	417,462		417,462
CIP - G O BOND 2009 (369)	115,974		115,974
Total	**5,181,569**	**190,398**	**4,991,171**

G90511 - Corridor Beautification

Funds will be used to beautify corridors in numerous locations using foliage, screening devices or to relocate above-ground utility lines.

Future Impact on Operating Budgets

$40,000 annually for irrigation and maintenance. (Funded in the General Fund, Parks & Leisure Services annual budget).

Project Start Date: 10/1/2004 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,268,965	1,251,141	17,824
TREE MITIGATION (373)	30,000	16,250	13,750

Total	**1,298,965**	**1,267,391**	**31,574**

G91006 - Traffic Sign Improvements

This project upgrades Traffic Control signs to meet FHWA Retroreflectivity Ruling requirements.

Future Impact on Operating Budgets

Minor

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	330,000	301,930	28,070
Total	**330,000**	**301,930**	**28,070**

G91301 - 2013 Concrete

Bellaire Blvd (SH 121 Business to WCL), Valley Parkway (Main Street to FM 3040), GardenRidge addition, Misc. Maintenance

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2012 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,047,940	1,045,818	2,122
Total	**1,047,940**	**1,045,818**	**2,122**

G91401 - 2014 Concrete Rehab

Edmonds Lane - Main to SH 121, Valley - Main to Old Orchard, Mill Street - College to Jones

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	2,387,450	883,523	1,503,927
Total	**2,387,450**	**883,523**	**1,503,927**

G91402 - 2014 Asphalt Rehab

Indian Oaks Section 3.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	330,000		330,000
CIP - G O BOND 2008 (368)	1,000,000		1,000,000
Total	**1,330,000**		**1,330,000**

G91403 - 2014 Sidewalk Maintenance

This project funds sidewalk repairs in the Valley Vista additions.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,515,054	255,259	1,259,796
CIP - G O BOND 2006 (366)	2,016		2,016
Total	**1,517,070**	**255,259**	**1,261,812**

G91405 - 2014 Neighborhood Rehab

This project funds street improvements in Lewisville Valley 4 - Abilene, Tiburon, Sterling, Clarendon, and San Antone.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	1,027,581	382,124	645,457
Total	**1,027,581**	**382,124**	**645,457**

G91406 - 2014 Alley Repair

This project funds alley repairs in the Parkside Trail and Autumn Breeze locations.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	510,000	166,293	343,708
Total	**510,000**	**166,293**	**343,708**

G91502 - Railroad Street Repair

This project funds repair of Railroad Street from Hebron to the DFW Landfill.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	375,000		375,000
Total	**375,000**		**375,000**

ED Reimbursement

G31402 - OT Restaurants/Improve.

Utilities related to restaurant development agreement - conversion of overhead to underground utilities, waterlines, and parking improvements.

Future Impact on Operating Budgets

None. Project funds the infrastructure only. Operating costs will be paid by restaurants once operational.

Project Start Date: 3/18/2014 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	500,000		500,000
Total	**500,000**		**500,000**

G31403 - Lewisville Center E.D.

Asbestos removal at Lewisville Center Shopping Center (King's Drug).

Future Impact on Operating Budgets

None.

Project Start Date: 6/20/2014 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	144,350		144,350
Total	**144,350**		**144,350**

G31502 - OT FACADE IMPROVEMENTS

This project funds Old Town facade improvement incentives based on agreements with property owners to obtain alley ROW for Park Plaza.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2014 **Responsible Department:** Administration

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	100,000		100,000
Total	**100,000**		**100,000**

Screening Walls

G91404 - 2014 Screening Walls

This project funds repairs to existing screening walls as needed.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	640,007	166,309	473,699
Total	**640,007**	**166,309**	**473,699**

Sanitary Sewer Systems

U90804 - Timbercreek Lift Station

This project funds the demolition and rebuilding of Timber Creek Lift Station. Design is complete and project will bid in Fall of 2012.

Future Impact on Operating Budgets

TBD once design is complete.

Project Start Date: 7/14/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	348,000	327,981	20,019
CIP - REVENUE BOND 2008 (468)	4,500,000	4,453,952	46,048
CIP - REVENUE BOND 2009 (469)	5,844,154	3,425,483	2,418,671
Total	**10,692,154**	**8,207,416**	**2,484,738**

Sewer System Projects

U60425 - Wastewater Treatment Plant (Sludge Mgmt)

This project provides funds a cannibal process, and a second belt press for treatment and disposal of additional sludge produced by the Wastewater Treatment Plant. Design of aeration basis and clarifier design should be complete by November 2012.

Future Impact on Operating Budgets

$216,000 annually.

Project Start Date: 8/29/2003 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,027,108	922,510	104,598
CIP - WATER DEVL BRD 1999 (451)	53,902	53,902	-
CIP - REVENUE BONDS 2003 (463)	4,512,588	4,497,126	15,462
CIP - REVENUE BOND 2009 (469)	488,556	337,264	151,292
Total	**6,082,154**	**5,810,802**	**271,352**

U90901 - Crossroads South Sewer

This project will fund sanitary sewer improvements to divert the City of Lewisville's existing sanitary sewer system from flowing through DCFWD's sanitary sewer system.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/1/2008 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	99,100	55,233	43,867
Total	**99,100**	**55,233**	**43,867**

U90907 - INDIAN CREEK LIFT STATION

Sanitary sewer lift station near the existing Indian Creek Metering Station at FM 544 and Indian Creek; and a 24" sanitary force main between the lift station and an existing sanitary sewer at SH 121 Business and KCS Railroad.

Future Impact on Operating Budgets

$100,000 annually.

Project Start Date: 7/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2009 (469)	2,841,382	481,130	2,360,252
Total	**2,841,382**	**481,130**	**2,360,252**

U91001 - Sewer Crossings (2010)

This project funds various sewer crossing improvements/aerial crossings. Primarily Timbercreek Utility crossings. Design is complete and ROW is in process.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,312,056	499,272	812,784
CIP - REVENUE BOND 2008 (468)	455,886	26,861	429,025
Total	**1,767,942**	**526,133**	**1,241,809**

U91302 - 2013 Sewer Line Repl

Sewer line replacements to be determined.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2012 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,800,100	487,072	1,313,028
Total	**1,800,100**	**487,072**	**1,313,028**

U91401 - Corrosion/Odor Abatement

Construction of Odor Control Equipment as recommended in the 2012 Odor Abatement Evaluation Study.

Future Impact on Operating Budgets

$500 annually.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	2,727,200	264,149	2,463,051
CIP - REVENUE BOND 2013 (483)	850,000	100,000	750,000
Total	**3,577,200**	**364,149**	**3,213,051**

U91405 - Sewer Line Replacements

This project will replace deteriorated lines and appurtenances to be determined based upon the results of line breakage reports.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	500,000		500,000
Total	**500,000**		**500,000**

U91406 - 2014 I & I

This project continues evaluation of the wastewater system for structural problems that could cause storm and ground water to enter the system, and designs and constructs needed repairs.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	634,525	176,438	458,087
Total	**634,525**	**176,438**	**458,087**

U95362 - Extension of Sanitary Sewer to Elm Fork Area

This project extends of the sanitary sewer system to provide sanitary sewer service to unserved areas along 121 Business between Railroad St. and Trinity River. Phase 1 is complete.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 8/1/1998 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	51,498	48,987	2,511
CIP - WATER DEVL BRD 1999 (451)	669,050	669,050	-
CIP - REVENUE BOND 1998 (498)	373,176	354,020	19,156
Total	**1,093,724**	**1,072,057**	**21,667**

Traffic Signals

G91204 - Traffic Improvements

Highland at MacArthur and College at Mill - new signal and paved stone.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	703,772	120,503	583,269
Total	**703,772**	**120,503**	**583,269**

G91407 - Traffic Improvements

Signal Pole replacements and school beacon control system.

Future Impact on Operating Budgets

Replacement with LED lights will lower operating costs.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - GENERAL FUND TRSF (301)	757,110	65,988	691,123
Total	**757,110**	**65,988**	**691,123**

Utility Relocations

U11401 - I35 UTILITY ADJUSTMENTS

AGL Constructors, the design build developer for the I-35E Managed Lanes Project is preparing to begin construction from LBJ Freeway in Farmers Branch to Hwy 380 in Denton beginning with the FM 407 Interchange in Lewisville and the Lake Lewisville Bridge. Before the road construction can proceed, all utility lines that are in conflict with the construction must be relocated or adjusted. In addition, Staff has negotiated with AGL Constructors to design and construct multiple City utility upgrades and additions based on anticipated future needs while the required utility construction is taking place prior to the road construction.

Future Impact on Operating Budgets

None.

Project Start Date: 11/5/2013 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,596,936		1,596,936
Total	**1,596,936**		**1,596,936**

Water Lines

U90904 - VALY RDG NE WTR LINE PH 2

Project will build a 30" waterline from Mill Street to College Street.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 5/21/2009 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	495,997	89,983	406,014
CIP -REVENUE BOND 2002A (462)	249,553	40,291	209,262
CIP - REVENUE BOND 1999 (499)	139,216		139,216
Total	**884,766**	**130,274**	**754,492**

U91201 - Water Line Replacements 2012

Replaces water lines in the following streets: Serendipity Village, Madison Circle, Foxwood Place, Wildfire Drive, Fox Creek Drive, and Kemper Court.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	539,281		539,281
CIP - REVENUE BOND 2008 (468)	1,500,000	70,995	1,429,005
Total	**2,039,281**	**70,995**	**1,968,286**

U91301 - 2013 Water Line Repl

Line replacements to be determined.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2012 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	2,372,900	223,965	2,148,935
CIP - WATER DEVL BRD 1999 (451)	21,444		21,444
CIP - REVENUE BOND 2008 (468)	51,474		51,474

Total	**2,445,818**	**223,965**	**2,221,853**

U91404 - Water Line Replacements

This project will replace deteriorated lines and appurtenances to be determined based upon the results of line breakage reports.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	958,700		958,700
Total	**958,700**		**958,700**

Water System Projects

U15460 - Update of Master Water Infrastructure Map

This project funds the update of a comprehensive infrastructure map detailing city-wide water and sewer connections. Update is in progress as determined by the City Engineer.

Future Impact on Operating Budgets

None.

Project Start Date: 8/1/1999 **Responsible Department:** Community Development

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	340,740	277,748	62,992
Total	**340,740**	**277,748**	**62,992**

U90765 - Water Meter Improvements

This project funds water meter change outs as needed.

Future Impact on Operating Budgets

Minor.

Project Start Date: 9/30/2007 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	216,681	192,157	24,524
Total	**216,681**	**192,157**	**24,524**

U91100 - 2011 line replace/repair

Bennett Lane - Railroad to I35; Civic Circle - Main to Valley.

Future Impact on Operating Budgets

Replacement of these lines will decrease operating costs.

Project Start Date: 10/1/2010 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,226,431	549,599	676,832
CIP - REVENUE BOND 2008 (468)	355,369		355,369
CIP - REVENUE BOND 1998 (498)	20,512		20,512
Total	**1,602,312**	**549,599**	**1,052,713**

U91101 - Midway Branch LS/Force M

Funds 10 MGD Sanitary Sewer Lift Station at Holfords Prairie Road and force main. Lift station will be locate on site near Midway Branch Creek Crossing of Holford's Prairie Road.

Future Impact on Operating Budgets

$67,437 annually.

Project Start Date: 7/6/2011 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2011 (481)	9,400,000	851,153	8,548,847
Total	**9,400,000**	**851,153**	**8,548,847**

U91204 - WTP Ground Storage

Construction of Water Treatment Plant Ground Storage Tank. PSA to Council in September 2012.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 8/28/2012 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,541,735	20,733	1,521,002
CIP - REVENUE BOND 2012 (482)	4,000,000	3,937,411	62,589
Total	**5,541,735**	**3,958,144**	**1,583,591**

U91304 - FM 544 Utility Relo

The FM 544 Utility Relocation project will address design and construction for water lines and sewer lines requiring relocation or grade adjustment prior to TxDOT widening of FM 544 between FM 2281 and Josey Lane.

Future Impact on Operating Budgets

None.

Project Start Date: 6/5/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	111,470	91,580	19,890
Total	**111,470**	**91,580**	**19,890**

U91305 - MIDWAY WEST

Design and construction of water transmission main required to transport water from Midway Pump Station to the City system.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 6/28/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2013 (483)	2,300,000	297,432	2,002,568
Total	**2,300,000**	**297,432**	**2,002,568**

U91306 - OZONATION

Design and construction of Ozonation Process for taste and odor at the Water Treatment Plant.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 7/3/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - REVENUE BOND 2013 (483)	405,000		405,000
Total	**405,000**		**405,000**

U91402 - Paint Ele. Storage Tank 4 (FM 407)

Paint elevated storage tank #4 as recommended by the Engineering Study.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	986,000	45,040	940,960
Total	**986,000**	**45,040**	**940,960**

U91403 - Dist. System Valve Repl.

Replacement of several 24" and 30" valves in the distribution system that have failed.

Future Impact on Operating Budgets

None.

Project Start Date: 10/1/2013 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	276,386	274,149	2,237
Total	**276,386**	**274,149**	**2,237**

U91407 - I35 Elevated Water Tower

Relocate I35 Elevated Water Tower to service 730.

Future Impact on Operating Budgets

To be determined.

Project Start Date: 2/20/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,735,000		1,735,000
CIP - REVENUE BOND 2009 (469)	1,000,000		1,000,000
CIP - REVENUE BOND 2013 (483)	2,000,000		2,000,000
Total	**4,735,000**		**4,735,000**

U91501 - GENERATOR

Generator and electrical improvements.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,109,914		1,109,914
Total	**1,109,914**		**1,109,914**

U91502 - PAINT VALLEY PKWY E.S.T.

Painting of Water Storage Tower.

Future Impact on Operating Budgets

None.

Project Start Date: 10/3/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	1,252,000		1,252,000
Total	**1,252,000**		**1,252,000**

U91503 - INTAKE PUMP SCREEN PROTEC

Funding to be used for zebra mussel mitigation efforts.

Future Impact on Operating Budgets

$102,334 annually.

Project Start Date: 10/3/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	411,541	41,568	369,973
Total	**411,541**	**41,568**	**369,973**

U91504 - SAND FILTER MEDIA REPL

Funding will be used to replace the media in five automatic backwash sand filters.

Future Impact on Operating Budgets

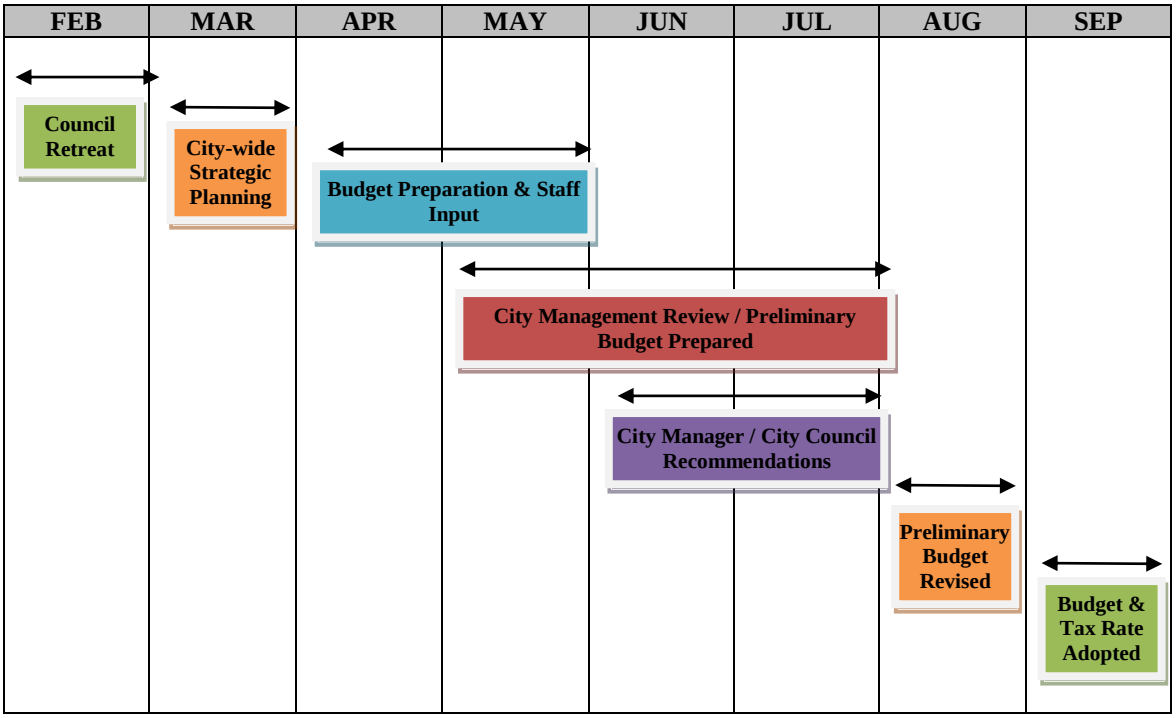
$13,718 annually.

Project Start Date: 10/3/2014 **Responsible Department:** Public Services

Source	Project-To-Date Budget	Project-To-Date Expenses	Current Year Budget
CIP - WATER/SEWER TRSF (414)	309,000		309,000
Total	**309,000**		**309,000**

Budget Process

The budget process occurs over a seven-month period through the collective efforts of department staff, division managers, directors, the City Manager and the City Council. Preparation of the budget is composed of six steps.



City of Lewisville Budget Process / Calendar

Step #1: City Council Retreat (usually in February; April 17-19, 2014)

Every February, the City Council, City Manager and key staff conduct an annual retreat. They review the current state of the City, core values for the organization, and the vision and mission statements. Departmental operations, debt requirements, and new initiatives are examined to provide city staff with Council input prior to the budget process. The current list of Council established priorities and goals is revised and edited during this step in the process. For FY2014-15, the retreat was held in April to allow feedback from the City's vision 2025 process to be included in the Council's deliberations.

Step #2: Strategic Plan Development (Apr.19 – June 6, 2014)

Departmental staff begins analyzing the strengths, weaknesses, opportunities and threats of their departments, and set short-term objectives for the next two years. These objectives focus on weaknesses and threats and must relate directly to one of the approved Council directed priorities and goals. This year, the departments focused on Vision 2025 big moves as well.

Step #3: Revise Year-End Estimates for Current Year (April 21 – May 9, 2014)

In April and May, management reviews current-year budgets and requires department heads to estimate what they will spend for the remainder of the year. The "revised budget" for each department is not to be exceeded without approval from the City Manager. Concurrently, revenues are evaluated on year-to-date collections to determine if the City will meet its expectations for the year and to develop projections for the upcoming fiscal year.

Step #4: Departments Develop Budget Requests (Apr. 21 – June 3, 2014)

Departments evaluate existing program goals and objectives used to assess performance and fine-tune them for the coming fiscal year. Goals represent the purpose of programs while objectives identify their specific, qualitative aim. Departments propose performance measures based upon future demand estimates and new management initiatives. Performance measures are developed to gauge the output, efficiency and effectiveness of the proposed goals and objectives. By evaluating current activities, departments have a basis to propose future service levels within the context of existing budgets and propose enhancements, or action steps, that will add value for the next year if authorized.

The proposed budget is based upon current year appropriations minus capital outlay or one-time expenses. Line item detail is developed for each department. Increased operational or overhead costs for existing programs are absorbed within current budgets. Programs that can no longer be sustained due to cost impacts may be submitted as add-back action steps.

Step #5: City Manager Develops Proposed Budget (Jun. 9 – Aug 9, 2014)

Departments submit action steps for the next year. Action Steps include reductions, add-backs, new programs, replacements, capital outlay, and additional personnel. These items are prioritized and submitted by the departments to the City Manager based upon their ability to maintain or enhance existing service, and prior SWOT analysis. Each action step is directly tied to a City priority. The City Manager reviews department action steps and meets with individual department directors. At this time, all five-year plans currently utilized are also being updated. This includes CIP Water and Sewer, CIP Street, Technology, Parks and Library Development Fund, overall Utility Fund, and General Fund plans. Copies of the various plan summaries have been included in the Strategic Planning section. After assessing relevant information, the City Manager prioritizes his list of service improvements and reductions and reviews all revenue sources to compile the proposed budget. Vision 2025 results were a focus for the 2014-15 budget.

Step #6: City Council Adopts the Budget (Sept. 15, 2014)

The last step in the process adopts the final budget. This begins in August when the City Council receives the proposed budget and reviews it at the annual budget workshop. Council members discuss policy objectives and the spending plan in relation to their annual priorities established during the Council retreat. Finalizing the proposed budget, the Council holds a public hearing in September on the pending tax rate and budget. Following the public hearing, the final budget is adopted subsequent to the next fiscal year, October 1. This year, the final budget document includes the City-wide SWOT analysis, a presentation of goals and objectives by City Council priority, as well as a listing of the action steps and related dollar amounts funded for each City priority.

Amendments

The budget can be amended at any time during the fiscal year through the adoption of a budget amendment ordinance. In addition, an annual amendment is authorized by the City Council to account for goods and services charged in the prior year, but not completed or delivered until the current year. Departments may transfer funds between accounts or between divisions with approval from the City Manager. The City Manager may transfer between departments within each fund with a report to the City Council. Any transfers between funds require the approval of the City Council.

Budgetary Financial Policy Statements

I. AUDIT
II. REVENUE MANAGEMENT
III. RESERVES
IV. DEBT
V. PURCHASING
VI. INVESTMENTS
VII. INVESTMENTS – OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST
VIII. BUDGET TRANSFERS
IX. CAPITAL BUDGET/APPROPRIATIONS AND TRANSFERS
X. IDENTITY THEFT PREVENTION PROGRAM
XI. GENERAL PROVISIONS

I. AUDIT

A. Audit Type – A Comprehensive Annual Financial Report (CAFR) shall be prepared and published in accordance with generally accepted accounting principles as defined by the Governmental Accounting Standards Board.

B. Auditor – The audit shall be made by an independent certified public accounting firm of national or regional reputation and must demonstrate that the firm has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards as defined by the American Institute of Certified Public Accountants, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the current provisions required for federal and state grant recipients. The firm selected by the City Council shall have no interest, direct or indirect, in financial affairs of the City government or in any of its officers. Auditors are accountable to the City Council. Mandated audit firm rotation is not required. Circulation of a Request for Proposal (RFP) for audit services is required at least every five years.

C. Council Responsibility – While management is primarily responsible for financial reporting (including the comprehensive framework of internal control used to generate the financial statements), the City Council remains ultimately responsible for ensuring that management meets its obligations in this regard.

II. REVENUE MANAGEMENT

A. Reliability – Component segments of revenue sources will be reviewed and consistent collection practices will be enacted so that assurances can be provided that the revenue base will materialize according to budgets and plans.

B. Sales Tax – The budgeting of sales tax revenue for the upcoming fiscal year shall not exceed the estimated projection of sales tax revenue for the current fiscal year.

C. Equity – Equity will be maintained in the revenue system structure. All forms of subsidization will be minimized or eliminated between entities, funds, services, utilities, or customers.

D. Receivables – Receivables will be reviewed and adjusted periodically pursuant to generally accepted accounting principles. Allowances may be established for receivables over 90 days and as part of year-end accounting procedures accounts may be written off if outstanding one year or more. These actions do not release or extinguish the debt or the debtor as per state law. Collection efforts will remain ongoing on those accounts that can be pursued further.

III. RESERVES

A. The General Fund and all funds with outstanding long-term debt will maintain working capital resources at a minimum of 15% of the operating expenditure budget. Council has given staff direction to move to a 20% reserve. Policy change is in process.

B. The City Manager is authorized by City Council to establish other funds' reserve balances as operations dictate.

IV. DEBT

A. Usage of Debt Proceeds – Debt will not be used for recurring operating purposes.

B. Debt Reserves – Debt service reserves shall be maintained at those levels restricted by bond covenants. For debt not restricted by bond covenants, reserves shall be maintained at an amount no less than the greatest annual debt service requirement for outstanding debt, less self-supporting revenues, times the greatest percentage of uncollected current year ad valorem taxes multiplied by a factor of two; and in an amount no more than 15 percent of total outstanding bond principal.

C. Bond Amortization – Bonds will in most instances be issued with the bond series final maturity being no longer than 16 years. The City Manager is authorized by City Council to structure longer maturities when in the best interest of the City. No extension of debt past the original maturity will occur with the issuance of refunding bonds.

V. PURCHASING

A. Pursuant to state law, City Council issues the following policy statements:

1. Best Alternative Delivery Method – The City Manager is authorized by City Council to select the best alternative project delivery method as defined by state law.

2. Competitive Sealed Bidding or Proposals – The City Manager, or his designee is authorized by City Council to select a procurement method of either competitive sealed bidding or competitive sealed proposals for the procurement of goods and services as defined by state law.

3. Electronic Bids & Proposals – The following rules are adopted to ensure the identification, security, and confidentiality of electronic bids or proposals, and that the electronic bids or proposals remain effectively unopened until the proper time:

   a. Users of the system shall be assigned unique user names and passwords.

   b. Access to the system by authorized users shall be logged and tracked in order to record when any user has accessed the system, and what data the user has accessed.

   c. Transmittal of data through the internet shall be encrypted using SSL technology. All sensitive data within the system shall be encrypted using the Advanced Encryption Standard algorithm (SES), or better.

   d. All data shall be encrypted using a time-sensitive mechanism that allows the data to be decrypted only after the due date and time.

   e. The system shall be synchronized to two or more atomic clocks to ensure exact recording of the due date and time, and the receipt date and time, of each submission.

   f. Neither vendor identities nor the contents of submissions are available during the bidding process.

   g. Only the City's purchasing manager or his designee, with an authorized password, and only at the established due date and time, can request that the bid/proposal be opened.

B. Rejection of Bids – Although full compliance to specifications may have been met, all bids, quotations or proposals may be rejected prior to award if it is determined to be in the best interest of the City of Lewisville. The City Manager, or his designee, is authorized by City Council to reject bids or proposals that are not in the best interest of the City.

C. Exceptions from Council Approval – Items within the dollar amount previously approved by the City Council require no further City Council action when being purchased through:

   1. an Interlocal Agreement,

   2. a State Cooperative Program,

   3. a regional Council of Government (COG) Program,

   4. a sole source as defined under state bidding laws, or

   5. maintenance agreements for existing hardware.

D. Change Orders – The City Manager, or his designee, is authorized by the City Council to approve change orders up to the dollar amount limit as stated in the Local Government Code, Section 252.048.

VI. INVESTMENTS

Pursuant to Chapter 2256 of the Texas Government Code, also known as the Public Funds Investment Act, an investment policy shall be submitted and approved by the governing body on an annual basis. The following are City Council policy statements regarding the investments of City funds:

A. Scope

1. The investment policy applies to the investment activities of the Government of the City of Lewisville. These policies serve to satisfy the statutory requirement to define and approve a formal investment policy.

2. Funds Included – All financial assets of all funds, including the General Fund, Water and Sewer Utility Fund, the Capital Projects Funds, the Special Revenue Funds, the Self Insurance Funds, the Debt Service Funds, and all other funds that may be created from time to time not identified in Section A.3 below, shall be administered in accordance with the provisions of these policies.

3. Funds Excluded – All financial assets of all funds associated with an Other Post Employment Benefits (OPEB) Trust.

B. Investment Strategy

1. The City of Lewisville maintains a consolidated pooled investment portfolio that utilizes specific investment strategy considerations designed to address the investment objectives of the individual fund types represented in the pooled investment portfolio. Fund types within the consolidated investment pool include the general fund, special revenue funds, debt service fund, capital project fund, internal service fund, and expendable trust funds. Additionally, the City maintains separate investment portfolios for the water and sewer and health insurance proprietary funds.

2. In order to minimize risk of loss due to interest rate fluctuations, investment maturities will not exceed a maximum of three (3) years. Investment strategy for each of the investment portfolios have as their primary objective to assure that anticipated cash flows are consistent with adequate investment liquidity. The second objective is to create a portfolio structure that will experience minimal market volatility during economic cycles. These objectives are to be

accomplished by investing in high quality, short-term securities in combination with investing in a qualified investment pool that provides same day liquidity.

C. Objectives

1. Safety – Safety of principal is the foremost objective of the City of Lewisville. Investments of the City of Lewisville shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities or pooled securities do not exceed the income generated from the remainder of the portfolio.

2. Liquidity – The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated.

3. Yield – Funds held for future capital projects shall be invested in securities that reasonably can be expected to produce enough income to offset inflationary construction cost increases.

D. Investment Committee

1. Members – There is hereby created an Investment Committee, consisting of the Director of Finance, Fiscal Services Manager, Assistant City Manager over Finance, and four others to be designated by the City Manager. The Investment Committee shall meet at quarterly intervals to determine general strategies and to monitor results. The Investment Committee shall be authorized to invite advisors to the meetings as needed including the City Attorney and outside advisors.

2. Committee Scope – The Investment committee shall include in its deliberations such topics as: economic outlook, portfolio diversification, maturity structure, potential risk to the City's funds, and authorized brokers and dealers.

3. Procedures – The Investment Committee shall provide for minutes of its meetings. Any two members may request a special meeting, and four members shall constitute a quorum. The Investment Committee shall establish its own rules of procedure.

E. Investment Officers

1. The following positions: Assistant City Manager over Finance, Finance Director, and the Fiscal Services Manager are exclusively designated as Investment Officers by the City Council.

2. Investment Officers may, on behalf of the City, execute purchases and sales of investments as permitted by the Investment Policy.

3. Investment officers are required to adhere to training guidelines in accordance with the Government Code 2256.008.

4. Investment Officers will additionally submit signed quarterly reports to the City Council and the City Manager.

F. Responsibility and Control

1. Delegation – Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation to persons responsible for investment transaction accounting.

2. Management and Internal Controls – The Director of Finance shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the investment committee and with the independent auditor. The controls shall be designed to reasonably prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City of Lewisville.

3. Controls and managerial emphasis deemed most important that shall be employed where practical are:

   a. Control of collusion.

   b. Separation of duties.

   c. Separation of transaction authority from accounting and record keeping.

   d. Custodian safekeeping receipts records management.

   e. Avoidance of bearer-form securities.

   f. Documentation of investment bidding events.

g. Written confirmation of telephone transactions.

h. Accurate and timely reports.

i. Adequate training and development of investment officials.

j. Review of financial condition of all brokers, dealers, and depository institutions.

k. Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

4. Transaction Authority – Certain signatory responsibilities are required to transact investments. Positions authorized as depository signatories shall be established by the City Manager.

a. The persons holding these positions are also designated as authorized to transact wire transfers, buy/sell, and trade investments in accordance with the goals and objectives of the City's investment strategy.

b. Bonding of all those individuals authorized to place, purchase, or sell investment instruments shall be required.

5. Prudence – Investments shall be made with the exercise of due care, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their own capital as well as the probable income to be derived. Prudence extends beyond the consideration of single investments to include the prudence of the entire portfolio structure.

6. Investment Officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price dangers, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

G. Ethics

1. Conflicts of Interest – Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment

decisions. Conflict of interest provisions in state law shall apply to the selection of depositories.

2. Disclosure – Employees and Investment Officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City of Lewisville, and shall further disclose any large personal financial or investment positions that could be related to the performance of the City's portfolio. Employees and Investment Officers shall subordinate their personal investment transactions to those of this jurisdiction, particularly with regard to the timing of purchases and sales.

H. Reporting Investment Earning Evaluation

1. Quarterly Reports – The Investment Officers shall submit quarterly, an investment report that:

a. Describes in detail the investment position of the City on the date of the report;

b. Must be prepared jointly by all Investment Officers of the entity;

c. Must be signed by each Investment Officer of the City;

d. Contains a summary statement of each pooled fund group that states:

(1) Beginning market value for the reporting period;

(2) Additions and changes to market value during the period;

(3) Ending market value for the period; and

(4) Fully accrued interest for the reporting period.

e. State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;

f. State the maturity date of each separately invested asset that has a maturity date;

g. State the City's pooled fund group (Consolidated, Water/Sewer, Health) for which each individual investment was acquired; and

h. States compliance of the portfolio in aspect to investment strategy.

2. Annual Report – Within 60-days of the end of the Fiscal Year, the Director of Finance shall present an annual report on the investment program activity. The annual report shall include 12-month performance information, and shall suggest improvements that might be made in the investment program.

I. Investments

1. Strategy Statement – The City intends to pursue an active vs. a passive portfolio management philosophy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade. The maximum maturity terms for individual securities will not exceed three years. The maximum weighted average maturity for the composite portfolio is one and one-half years.

2. Eligible Investments – Financial assets of the government of the City of Lewisville may be invested in:

a. Obligations of the United States or its agencies and instrumentalities; and

b. Direct obligations of the State of Texas or its agencies, and instrumentalities; and

c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or its agencies and instrumentalities; and

d. Certificates of Deposit, issued in accordance with Chapter 2256 Public Funds Investment, fully guaranteed as issued by the Federal Deposit Insurance Corporation or its successor; and

e. Fully collateralized direct repurchase agreements meaning a simultaneous agreement to buy, hold for a specified time, and then sell back at a future date, obligations described by Subsection (a) of this section, the principal and interest of

which are guaranteed by the United States or any of its agencies, market value of not less than the principal amount of the funds disbursed. Repurchase agreements include direct security repurchases and reverse security repurchase agreements not exceeding 90 days after the date delivered. Such repurchase securities shall be pledged to the City and deposited with a third party selected and approved by the City, and placed through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in this state; and

f. Up to a legal limit of 15% of operating fund can be placed in a no load money market mutual fund that is regulated by the Federal Securities and Exchange Commission with a dollar weighted average stated maturity of 90 days or less and whose investment objectives include seeking to maintain a stable net asset value of $1 per share up to a maximum of 80 percent of the aggregate monthly average fund balance, excluding bond proceeds in money market funds. The City's account may not exceed 10 percent of the total assets of the money market mutual fund.

g. Public Funds Investment Pools created to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are: first, safety of principal; second, liquidity; and third, income. The pool may consist of assets authorized through the Public Funds Investment Act (Government Code 2256) and have an established advisory board composed of participants and other qualified persons. The Council must approve a resolution authorizing investment in the particular pool following Finance Director evaluation of an offering circular containing the following comprehensive information: the pools qualified investments; maximum average dollar-weighted maturity allowed based on the stated maturity date; maximum stated maturity date of any investment security within the pool portfolio; objectives of the pool; size of the pool; names and terms of the advisory board; custodian bank used for safekeeping pool assets; pool intent to maintain a net asset value of one dollar and the risk of market price fluctuation; whether the only source of payment is the assets of the pool at market value or whether there is a secondary source of payment, such as insurance or other described guarantees; the name and address of the pool's independent auditor; deposit and withdrawal guidelines; and performance history.

Additionally, approved pools are required to furnish a monthly report with the following minimum information:

(1) The types and percentage breakdown of securities in which the pool is invested;

(2) The current average dollar-weighted maturity, based on the stated maturity date, of the pool;

(3) The current percentage of the pool's portfolio in investments that have stated maturities of more than one year;

(4) The book value versus the market value of the pool's portfolio, using amortized cost valuation;

(5) The size of the pool;

(6) The number of participants in the pool;

(7) The custodian bank that is safekeeping the assets of the pool;

(8) A listing of daily transaction activity of the entity participating in the pool;

(9) The yield and expense ratio of the pool;

(10) The portfolio managers of the pool; and

(11) Any changes or addenda to the offering circular.

3. Length of Investments – The City of Lewisville shall invest in instruments with scheduled maturity of duration not to exceed three (3) years at the time of purchase. In the event a coupon security maturity exceeds the specified limit with a calculated duration of three (3) years, the instrument will satisfy this policy requirement.

4. Diversification – It shall be the policy of the City of Lewisville to diversify the investment portfolio. Diversification strategies shall be determined and revised periodically by the Investment Committee. In establishing specific diversification strategies, the following general constraints shall apply:

a. Portfolio maturities shall be staggered to avoid concentration of assets in a specific maturity sector. The maximum weighted average maturity of the composite portfolio will not exceed one and one-half years.

b. Portfolio investment instruments and issuers shall be diversified by type.

c. The following maximum limits by instruments are established for the City's total portfolio:

(1)	U.S. Treasury Securities	100%
(2)	U.S. Agency and Instrumentalities	75%
(3)	Authorized pools	50%
(4)	Certificates & Deposits	50%
(5)	Repurchase Agreements	25%
(6)	No-load Money Market Mutual Funds	15%

d. Competitive quotes among dealers/pools for placement of investments must facilitate diversification. However, Repurchase Agreements shall be placed only with primary government securities dealers.

J. Selection of Depositories

1. Bidding Process – Depositories shall be selected through the city's banking services application process. Before awarding a depository services contract, the Council shall receive applications for the performance of depository services from one or more state or national banks, state or federal credit unions or state or federal savings associations.

a. Notice Content – The Director of Finance shall give notice to banks, credit unions, and savings associations requesting submission of application proposals to perform depository services. This notice to institutions must contain the responsible staff person's name and address, date and time the applications are to be received by staff, and the date, time, and place the Council will consider the selection of one or more depositories.

b. Notice Publication – Notice of the request for depository application proposals shall be published at least once no later than 21 days prior to the deadline for receipt of applications in the City's official newspaper.

2. Review of Applications – In reviewing applications, the Director of Finance shall consider the terms and conditions for the performance of depository services, including the type and cost of services to be provided to the City, consistent with this policy to include the following general criteria:

a. Sound capital and operating structure capable of providing a full range of depository services.

b. Ability to perform securities safekeeping custody and book entry securities clearance for the City's investment portfolio.

c. Continuous ability and contractual commitment to pledge acceptable collateral to guarantee public funds deposits.

d. Enhance treasury cash management performance by maximizing earnings on demand deposits, securities investments, and in the event of favorable market pricing, the placement of time deposits with the depository.

e. Competitive fees for depository services.

f. Active community reinvestment of public funds deposits back into the local economy through loans for businesses, property development, and improvements within Lewisville. Diversification of loan recipients and a Community Reinvestment Act rating of "Outstanding" are considered prerequisite.

3. Term, Conditions, and Additional Services – The City may approve, execute, and deliver any depository services contract whose term does not exceed five (5) years. The depository services contract(s) may contain terms and conditions approved by Council. In addition to depository services, the City may elect to contract with financial institutions under separate contract(s) if additional financial services are necessary in the administration, collection, investment, and transfer of City funds.

4. Qualification as Depository – The selected depository institution shall, not later than five (5) days before the commencement of the

term of the depository services contract, provide security for the public funds.

K. Selection of Brokers, Dealers, and Pools

Primary Dealers and Approved List – For brokers and dealers of government securities, the Investment Committee shall select only those dealers reporting to the Market Reports Division of the Federal Reserve Bank of New York, also known as the "primary government securities dealers," unless a broker/dealer comprehensive questionnaire and certification reveals that regional firms are adequately managed and financed to conduct public business. All brokers and dealers must be authorized by the Investment Committee. Investment officers shall not conduct business with any firm which has been removed from the approved list by the Investment Committee. An Investment Officer may not buy any securities from a firm which has not filed a written certification that the broker/dealer has received and thoroughly reviewed the government's investment policy and have implemented reasonable procedures and controls. All Brokers/Dealers should be reviewed and re-approved or removed annually by the Investment Committee.

L. Safekeeping and Custody

1. Insurance or Collateral – All deposits and investments of City funds with commercial banks shall be secured by pledged collateral with a market value equal to no less than 100% of the deposits or investments less an amount insured by the FDIC. Collateral shall be reviewed monthly to assure the market value of the securities pledged equals or exceeds the related bank balances. Master repurchase agreement shall be in place documenting the terms and conditions of the fully collateralized repurchase transactions placed only with primary dealers.

2. Pledged Collateral Safekeeping Agreement – All safekeeping arrangements shall be in accordance with a Safekeeping Agreement approved by the Investment Committee which clearly defines the procedural steps for gaining access to the collateral should the City of Lewisville determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or a third party custodial institution, not a branch of the firm pledging the collateral. Collateral is to be deposited in the custodian account subject to the order and direction of the City as pledgee, and the written consent of the City shall be required before release from the custodian. The safekeeping agreement shall include the authorized signatures of the City of Lewisville, the depository pledging the collateral, and the custodian.

3. Collateral Defined – The City of Lewisville shall accept only the following securities as collateral:

   a. Negotiable direct obligations of the United States with maturities under 10 years shall use current market value equal to 100% of total City deposits, OR with maturities over 10 years shall use current market value equal to 102% of total City deposits; or

   b. Negotiable general obligations of the United States and backed by its full faith and credit with maturities under 10 years shall use current market value equal to 100% of total City deposits, OR with maturities over 10 years shall use current market value equal to 102% of total City deposits; or

   c. Negotiable obligations, the principal of and interest on which are unconditionally guaranteed by the United States, with maturities under 10 years shall use current market value equal to 100% of total City Deposits OR with maturities over 10 years shall use current market value equal to 102% of total City deposits; or

   d. Negotiable general or special obligations issued by the State of Texas or any county, city town or municipal corporation of the State of Texas or any other political subdivision of the State of Texas, payable from taxes, revenues, or a combination of taxes and revenues that has been rated as to investment quality by a nationally recognized rating agency and that has a current rating of not less than "A" or its equivalent with maturities under 10 years using current market value equal to 100% of total City deposits, OR with maturities over 10 years using current market value equal to 102% of total city deposits; or

   e. Obligations of the United States or its agencies and instrumentalities including Federal Home Loan Bank letters of credit.

4. Subject to Audit – All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.

5. Delivery vs. Payments – Eligible investment securities shall be purchased using the delivery vs. payment method. That is, funds shall not be wired or paid until verification has been made that the security was received by the City Safekeeping/Clearance Agent. The

security shall be held in the name of the City. The original copy of all safekeeping receipts shall be delivered to the City.

VII. INVESTMENTS – OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST

A trust has been established to fulfill the City's current and long-term OPEB obligations, the OPEB Trust Fund. Investments of the OPEB Trust Fund do not fall under state law regarding investments. The City Manager is responsible for the establishment of procedures for proper investment of the OPEB Trust Fund.

VIII. BUDGET TRANSFERS

A. Transfers between funds which change the appropriations of both funds require the prior approval of the City Council. All other transfers, including transfers between accounts and between departments, are delegated to the City Manager.

B. Transfers between departments within the same fund not changing appropriations of the fund will be detailed in a report to City Council within 30 days of the transaction.

IX. CAPITAL BUDGET/APPROPRIATIONS AND TRANSFERS

A. Appropriations for capital projects require City Council approval except for public improvement projects for which funds are deposited in escrow subject to terms of a written agreement executed by a developer or property owner and the City Manager.

B. Capital appropriations shall be submitted annually to the City Council. Prior year capital balances as of September 30th will be reappropriated by City Council effective October 1st each year.

C. A capital budget transfer between capital projects of a similar purpose does not require City Council approval. The City Manager, or his designee, may approve such transfers.

X. IDENTITY THEFT PREVENTION PROGRAM

Pursuant to the Fair and Accurate Credit Transactions Act of 2003, the Federal Trade Commission has required the development and implementation of an identity theft program. The following are City Council policy statements regarding the program:

A. Purpose

To establish an Identity Theft Prevention Program ("Program") pursuant to and in compliance with the Federal Trade Commission under the Identity Theft Red Flags and Address Discrepancies under the Fair and Accurate Credit Transactions Act of 2003 ("Red Flag Rules"). 16 C.F.R. § 681.2.

B. Scope

This Program consists of procedures designed to identify, detect and respond appropriately to patterns, practices or specific activities – known as red flags – that indicate the possible existence of identity theft. Specifically, the Program includes procedures to: (1) identify relevant red flags for new and existing covered accounts and incorporate those red flags into the Program; (2) detect red flags that have been incorporated into the Program; (3) respond appropriately to any red flags that are detected to prevent and mitigate identity theft; and (4) ensure the Program is updated periodically to reflect changes in risks to customers or to the safety and soundness of the City of Lewisville from identity theft.

C. Procedures

Every department of the City of Lewisville that offers or maintains a "covered account," as defined by the Red Flag Rules, shall develop specific operational procedures for that department.

1. The departmental procedures shall comply with the Red Flag Rules.

2. The City Manager must approve all such procedures prior to implementation.

D. Administration of the Program

1. The City Manager shall appoint a designee in each department ("Department Administrator") in which this Program will be administered to develop, implement and oversee the administration of this Program and the applicable departmental procedures.
2. The Department Administrator(s) shall comply with the responsibilities set forth in the Red Flag Rules, including but not limited to, ensuring the appropriate training of the necessary personnel; reviewing reports required by the Red Flag Rules; making changes to the Program, as necessary; and overseeing service provider arrangements.
3. The City Manager shall review reports prepared by the Department Administrator(s) and approve material changes to the Program as necessary to address changing identity theft risk.

XI. GENERAL PROVISIONS

The City of Lewisville reserves the right to change, modify, amend, revoke or rescind all or part of these policies in the future.

Budget/Financial Directives/Guidelines

Operating Funds Budget

1. The budget should be balanced with appropriations not exceeding current year revenues, transfers-in, and available fund balance reserves.

2. Transfers between funds shall only be permitted to the extent that the basis and justification for the transfer can be quantified.

3. One-time revenues in either operating fund will not be used for funding on-going appropriations. One-time revenues shall only be used to fund capital improvements, capital equipment, or other one-time appropriations.

General Fund Revenue

1. The proposed budget submitted to the City Council will maintain the revenue from the prior year's tax levy in the General Fund while maintaining program and service levels.

2. All new programs or service enhancements shall be implemented according to Council direction, within the base budget. In the event additional revenues are required, a cost benefit analysis of the program change will determine if a new revenue source or increase in existing revenue will be needed. To the greatest extent possible, new or expanded program changes shall be funded through user charges and/or capital recovery fees. The General Fund ad valorem tax rate shall only be raised as a last resort after thorough review of other revenue sources and proposed appropriations.

3. The proposed budget shall maintain a balance in revenue sources to protect the financial stability of the City in the event of severe fluctuation in the national and/or local economy. In this endeavor, the City will strive to have ad valorem taxes, sales taxes, and other taxes and charges for service contribute one-third of the total General Fund revenue.

4. Charges for services shall be reviewed and updated at least every two years to mitigate the effect of any change in fees.

Utility Fund Revenue

1. A cost of service rate study will be conducted each year to mitigate the magnitude of any rate increase necessary for the City to cover the Utility Fund operating budget and meet all revenue bond covenants.

2. Capital improvements required as a result of growth should be paid in part through capital recovery fees that are reviewed and adjusted each year within the requirements of the statute allowing their utilization.

3. Utility Fund revenues are budgeted on the basis of a normal year, not on the basis of forecasted extreme wet or dry years.

Debt Service Revenue

1. The City will issue only long-term debt, and the debt will be used only to fund capital projects that cannot be funded by current revenues.

2. To minimize interest cost on issued debt, bonds will in most instances be issued with the bond series final maturity being not longer than 16 years. Debt service should in most cases be structured with level payments. Retirement of debt principal will be structured to ensure a level annual debt payment.

3. The debt service of the ad valorem tax rate shall not exceed 40 percent of the total tax rate.

Fund Balance

1. The proposed operating budgets shall be submitted to the City Council with a fund balance reserve of at least 15 percent of recurring operating appropriations. Fund balance is defined as the excess of a fund's current assets over its current liabilities, sometimes called working capital in enterprise funds.

2. Debt Service Fund balances shall not have a balance that exceeds 15 percent of the general obligation debt outstanding principal. Debt service fund balances in excess of this requirement may be drawn down to be used to reduce ad valorem tax revenue for bond principal and interest payment on existing or new debt.

Operating Fund Expenditures

1. Operating fund expenditures shall be accounted for and budgeted in the five major categories:
    a. Personal Services
    b. Materials and Supplies
    c. Services and Charges
    d. Transfers
    e. Capital Outlay

2. The proposed budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City services.

3. The City will regularly examine programs and services in order to reduce operating cost or enhance service levels without cost increases.

4. Personal service expenditures will reflect the minimum staffing to provide approved quality and scope of City services.

5. The City will provide a competitive compensation and benefit plan to attract and retain quality employees.

6. All categorical appropriations shall be funded to ensure productive personnel, useful capital assets, and a stable level of annual maintenance expenditures.

7. Replacement and approved new capital equipment shall be amortized in the operating department budgets to provide for the replacement of the asset at the end of its expected life. The funds amortized will be transferred each year to the Maintenance and Replacement Capital Fund.

8. To assist in controlling the growth of operating budgets, operating departments within each operating fund will submit their annual base budget to the City Manager's office that is within an appropriation ceiling calculated by the City Manager's office. Program or service level changes from the prior budget must be submitted as separate Action Step Requests. The City Manager will incorporate beneficial action steps as much as possible within the base budget presented to the City Council. Unfunded action steps will be presented to the City Council for further consideration.

Investments and Cash Flow

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment or a deposit. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investments with TexPool have maturities of less than one year or in U.S. government securities that are not highly sensitive to changes in interest rates.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. All investment pools policies require a rating of AA or better from a nationally recognized rating agency.

Concentration of Credit Risk

The City's investments are issued or explicitly guaranteed by the U.S. Government or in external investment pools which are not considered to provide a concentration of credit risk.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act requires that a financial institution secure deposits made by state or local government entities by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least the bank balances less FDIC insurance at all times.

Accounting System & Basis of Budgeting

Lewisville's accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board. An annual audit of the City's system is performed by an independent public accounting firm with the subsequent issuance of a Comprehensive Annual Financial Report.

The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenses/expenditures.

Measurement focus refers to what is being measured and basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The Governmental Fund Types use a financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable. No fund liability or related expenditure is recognized for principal and interest on general obligation bonds until such amounts become due. Accrued vacation and sick leave are recorded when payable from current available financial resources, if material.

Franchise and sales tax revenues are recorded in the General Fund, ad valorem tax revenues are recorded in the General Fund and Debt Service Fund, and restricted purpose fees are recorded in Special Revenue Funds and are fully accrued. Licenses, permits and inspections; fines, forfeitures and penalties; and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

The city's Proprietary Fund Types are accounted for on a cost of service or "capital maintenance" measurement focus, using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when the related liabilities are incurred.

The budgetary accounting basis follows the generally accepted accounting principles (GAAP) basis of accounting except that fund balances that are presented for the city's Proprietary Fund types do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period. Proprietary funds are budgeted using an accrual basis, except for capital expenses, depreciation and debt service payments, which are budgeted on a cash basis. Unexpended appropriations for budgeted funds lapse at fiscal year end. Encumbrance accounting is used for all funds. Capital project funds are budgeted over the life of the respective project and not on an annual basis.

Following are the budgeted funds for the City of Lewisville for FY 2014-15:

Operating Funds (Major)
General Fund
Utility Fund
G.O. Debt Service Fund

Internal Service Funds
OPEB Liability Trust Fund
Health Insurance Fund
Insurance Risk Fund
Maintenance & Repl Fund

Operating Funds (Other)
Recreation Activity Fund
TIRZ Fund #1
TIRZ Fund #2
4B Sales Tax Fund
Hotel / Tax Fund
Grants Fund
Waters Ridge PID Fund
LEOSE Fund
Court Security Fund
Court Technology Fund
Community Activities Fund
Police Forfeitures Fund (State)
Police Forfeitures Fund (Federal)
Fire & Police Training Fund
Juvenile Case Manager Fund
PEG Programming Fund
Crime Control/Prevention District
Fire Services District

Capital Improvement Funds
General Capital Projects
Utility Capital Projects
Other Capital Projects

ORDINANCE NO. 4118-09-2014

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, ADOPTING AND APPROVING A BUDGET FOR THE CITY OF LEWISVILLE, TEXAS FOR THE YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

WHEREAS, a budget for the fiscal year beginning October 1, 2014, and ending September 30, 2015, has been prepared by the City Manager, as Budget Officer for the City of Lewisville; and,

WHEREAS, said budget has been presented by the City Manager, together with his budget commentaries as provided for in Article 9 of the City Charter; and,

WHEREAS, public notice of the public hearings upon this budget have been duly and legally published as provided for in the City Charter and under the budget statute of the State of Texas; and,

WHEREAS, this proposed budget has been filed with the City Secretary; and,

WHEREAS, FURTHER, after full and final consideration, two public hearings have been held on said budget and it is in the opinion of the Mayor and City Council that the budget, as filed, is balanced and does meet the requirements of the City of Lewisville for the proper and sustained operation of the services of the City, and should be approved as presented;

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

SECTION 1. The budget for the fiscal year 2014-2015 be adopted and approved, and that the sums of money indicated below be approved as listed, and that the estimate of income and financial support as shown be accepted as proper and sufficient to pay such expenditures and that the City Manager be authorized to transfer funds as needed not exceeding the following total fund appropriations:

General Fund	**Expenditures**	**Debt Service**	**Total**
Non-Departmental	1,906,242	-	1,906,242
Mayor / Council	103,880	-	103,880
Administration	1,033,653	-	1,033,653
Public Records	340,617	-	340,617
Legal	608,790	-	608,790
Police Department	21,199,176	-	21,199,176
Fire Department	17,562,295	-	17,562,295
Public Services	8,480,805	-	8,480,805
Parks & Leisure Services	6,526,282	-	6,526,282
Community Development	5,536,970	-	5,536,970
Finance	1,347,022	-	1,347,022
Human Resources	799,815	-	799,815
Community Relations / Tourism	919,051	-	919,051
Economic Dev. & Planning	772,661	-	772,661
Information Technology	2,654,305	-	2,654,305
Municipal Court	936,728	-	936,728
Expenditures Out of Reserves	1,758,688	-	1,758,688
	72,486,980	**-**	**72,486,980**

Utility Fund	**Expenditures**	**Debt Service**	**Total**
Non-Departmental	3,836,357	6,975,737	**10,812,094**
Public Services	16,386,823	-	**16,386,823**
Community Development	107,262	-	**107,262**
Finance	1,033,759	-	**1,033,759**
Expenditures Out of Reserves	4,116,851	-	**4,116,851**
	25,481,052	**6,975,737**	**32,456,789**

Other Funds	Expenditures	Debt Service	Transfers Out/One Time Expenditures Out of Reserves	Total
Debt Service Fund	-	11,891,057	-	**11,891,057**
Hotel / Motel Tax Fund	1,700,604	-	-	**1,700,604**
Recreation Fund	464,738	-	-	**464,738**
Grant Fund	998,039	-	-	**998,039**
PEG Programming Fund	220,000	-	-	**220,000**
Crime Control	2,528,532	-	163,525	**2,692,057**
Fire Services	1,073,120	-	1,977,550	**3,050,670**
Waters Ridge PID Fund	15,000	-	-	**15,000**
Court Security Fund	59,613	-	-	**59,613**
Court Technology Fund	82,320	-	-	**82,320**
Community Activities Fund	474,184	-	-	**474,184**
Fire and Police Training	92,924	-	-	**92,924**
Law Enf. Ofc. Educ. Stand. Fund	9,000	-	-	**9,000**
TIF No. 1	-	569,816	-	**569,816**
TIRZ No. 2	-	-	-	**-**
Juvenile Case Manager Fund	76,232	-	-	**76,232**
Insurance Risk Reserve Fund	1,536,863	-	1,207,552	**2,744,415**
Maintenance & Replacement Fund	5,434,824	-	-	**5,434,824**
Asset Forfeiture Fund - State	37,000	-	-	**37,000**
Asset Forfeiture Fund - Federal	245,776	-	-	**245,776**
Health Insurance Trust Fund	9,534,238	-	-	**9,534,238**
OPEB Liability Trust Fund	339,800	-	-	**339,800**
4B Sales Tax Fund	2,501,475	2,740,614	20,600	**5,262,689**

SECTION 2. All appropriations shall lapse at the end of the fiscal year.

SECTION 3. All capital project appropriation balances as of September 30, 2014 shall roll forward to October 1, 2014.

SECTION 4. EMERGENCY. It being for the public welfare that this ordinance be passed creates an emergency and public necessity, and the rule requiring this ordinance be read on three separate occasions be, and the same is, hereby waived, and this ordinance shall now be placed on its third and final reading for passage, and shall be in full force and

effect from and after its passage and approval and publication, as the law in such cases provides.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, BY A VOTE OF 4 TO 0, ON THIS THE 15th DAY OF SEPTEMBER, 2014.

APPROVED:

Dean Ueckert, MAYOR

ATTEST:

Julie Heinze, CITY SECRETARY

APPROVED AS TO FORM:

Lizbeth Plaster, CITY ATTORNEY

ORDINANCE NO. 4119-09-2014

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, ESTABLISHING THE TAX RATE AND TAX LEVY FOR THE CITY OF LEWISVILLE, TEXAS FOR THE YEAR 2014-2015, UPON ALL TAXABLE PROPERTY IN SAID CITY IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS, AND THE CHARTER PROVISIONS AND ALL ORDINANCES OF SAID CITY; PROVIDING A REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

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

SECTION 1. There shall be, and the same is hereby levied and assessed, to be collected for the taxable year 2014, an ad valorem tax of forty-three and six thousand, eighty-six ten-thousandths cents ($0.436086) on each One Hundred Dollars ($100) valuation of property located within the present city limits of the City of Lewisville, Texas made taxable by law, which said taxes when collected shall be appropriated among the funds and departments of said city government of the City of Lewisville, Texas, for Fiscal Year 2014-2015 for the purposes hereinafter set forth as follows, to wit:

Maintenance and Operation	**$0.318766**
Principal and Interest on Debt of this City	**$0.117320**
TOTAL TAX RATE	**$0.436086**

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.5947 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $10.00.

SECTION 3. The Finance Department of the City of Lewisville, Texas, is hereby directed to assess, extend, and enter upon the tax rolls of the City for the current taxable year 2014 the amounts and rates herein levied and same when collected shall be deposited in the depository of the City to be distributed in accordance with the provisions of this ordinance.

SECTION 4. REPEALER. Every ordinance or parts of ordinances found to be in conflict herewith are hereby repealed.

SECTION 5. SEVERABILITY. If any section, sentence, clause, or phrase of this ordinance shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining sections, sentences, clauses, or phrases of this ordinance, but they shall remain in effect.

SECTION 6. EFFECTIVE DATE. This ordinance shall become effective immediately upon its passage and publication as required by law.

SECTION 7. EMERGENCY. It being for the public welfare that this ordinance be passed creates an emergency and public necessity, and the rule requiring this ordinance be read on three separate occasions be, and the same is hereby waived, and this ordinance shall be in full force and effect from and after its passage and approval and publication, as the law in such cases provides.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LEWISVILLE, TEXAS, BY A VOTE OF 4 TO 0, ON THIS THE 15th DAY OF SEPTEMBER, 2014.

APPROVED:

Dean Ueckert, MAYOR

ATTEST:

Julie Heinze, CITY SECRETARY

APPROVED AS TO FORM:

Lizbeth Plaster, CITY ATTORNEY

QUALITY OF LIFE

Nestled in the heart of North Texas, Lewisville is an energetic destination with casual appeal. With 183 miles of shoreline, 29,600 acres of water, and an average depth of 25 feet, Lewisville Lake is large enough to host a multitude of activities such as fishing, boating and water sports, camping, swimming and athletic games. Come discover why Lewisville Lake is the official “Urban Bass Fishing Capital of Texas”, and serves as a recreational amenity for the entire Dallas-Fort Worth area.

From a business perspective, Lewisville’s Hotel and Convention Center offers close-in, top-notch facilities to ensure successful meetings. Conferences can utilize the 17,000 sq ft convention center, with 865 well-appointed hotel rooms, mall shopping, restaurants galore, cultural entertainment, and sparkling Lewisville Lake, all within walking distance. With a wide variety of hotels, unique meeting venues, and plenty of surrounding attractions, Lewisville has what it takes to satisfy any organization. Airport convenience, comfortable meeting space, inviting hotel rooms, affordable dining, and fun off-site group activities are some great reasons meeting professionals choose Lewisville.

Lewisville has nine championship golf courses within a five mile radius of the city where visitors can hit the links. Sample replicas of America’s most famous courses at Tour 18 or play the best holes in Scotland at the Tribute.

QUALITY OF LIFE

The 269-acre Railroad Park draws people from all over the area to its dog park, skate park, and top-notch football, soccer, and baseball/softball complexes.

Nearby, the Lewisville Lake Environmental Learning Area offers a 2,000 acre pristine nature reserve to explore, and an opportunity to kayak the Elm Fork of the Trinity River.

The city's Medical Center of Lewisville Grand Theater brings large numbers of concert- and show-goers to Lewisville, where they can settle in to the 300-seat Performance Hall or intimate Black Box Theater to enjoy live musical performances and theatrical offerings, as well as the Gallery to take in the latest visual art exhibit. The new park plaza is located next-door, and its beautiful landscaping and water features are the perfect backdrop for outdoor concerts.

FESTIVALS IN LEWISVILLE INCLUDE:

Western Days Festival
Best Little Brewfest in Texas
Sounds of Lewisville Concert Series
Holiday at the Hall
Chalk-This-Way Arts Festival

LOCATION + INFRASTRUCTURE

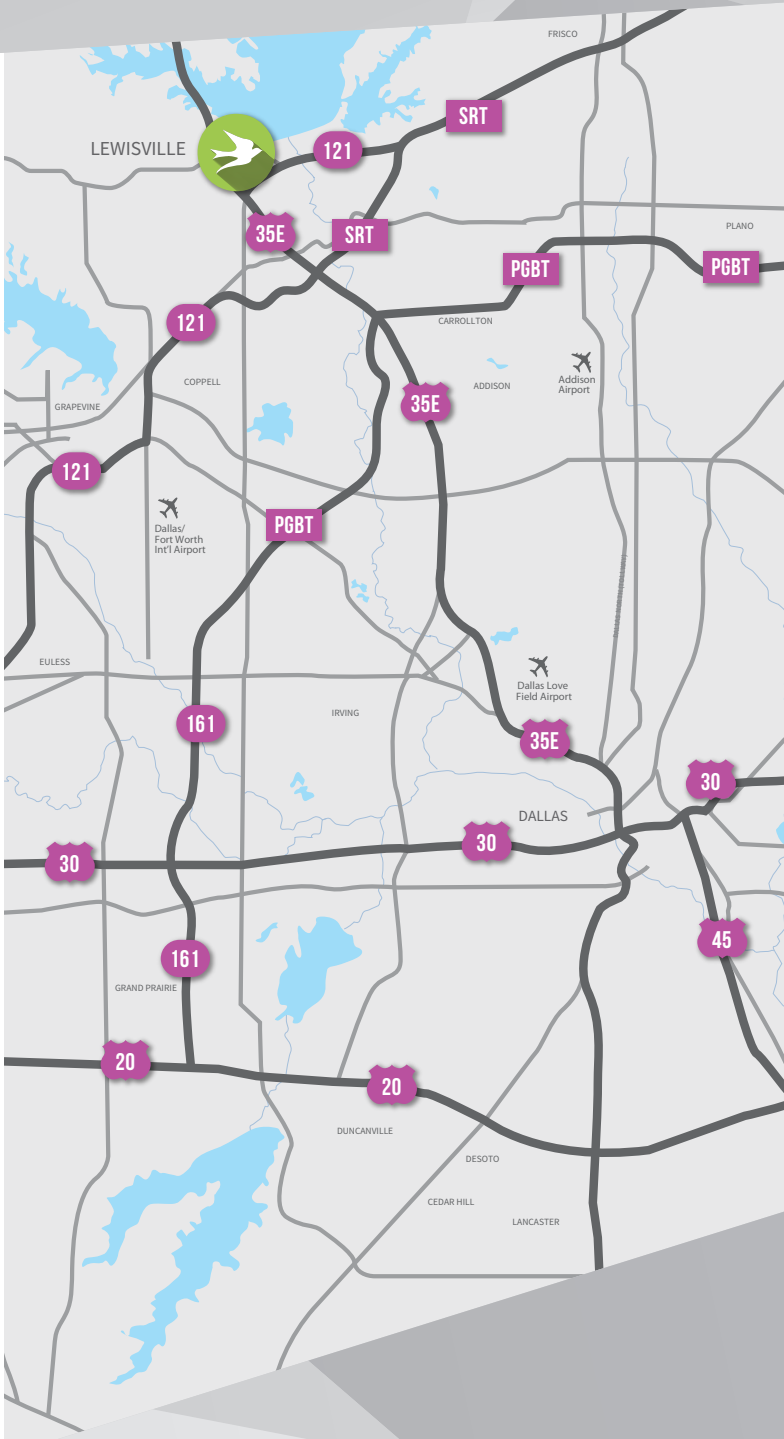
WHETHER IT'S BY AIR, TRAIN, OR CAR, LEWISVILLE OFFERS OUTSTANDING LOCATION AND ACCESS FOR ANY BUSINESS

Market Access

A progressive, urban community conveniently located in Denton County, part of the DFW metropolitan area – the fourth largest in the U.S. – Lewisville easily accommodates the movement of goods and services. If logistics are what matters most to your business, it is easy with several major highways close by with quick access to them. Within 5 miles of the DFW International Airport, Lewisville is served by three major transportation corridors - Interstate 35E, the SH 161 toll road, and the SH 121 toll road, as well as commuter rail through the Denton County Transportation Authority (DCTA). Lewisville has placed a major emphasis on Transit-Oriented Development, and works hard to serve the transit needs of the community.

Roads

The I-35 transportation corridor is one of the fastest growing in North America. Five of the largest urban areas, and seven of the fifty largest cities, in the U.S., are located along the corridor.



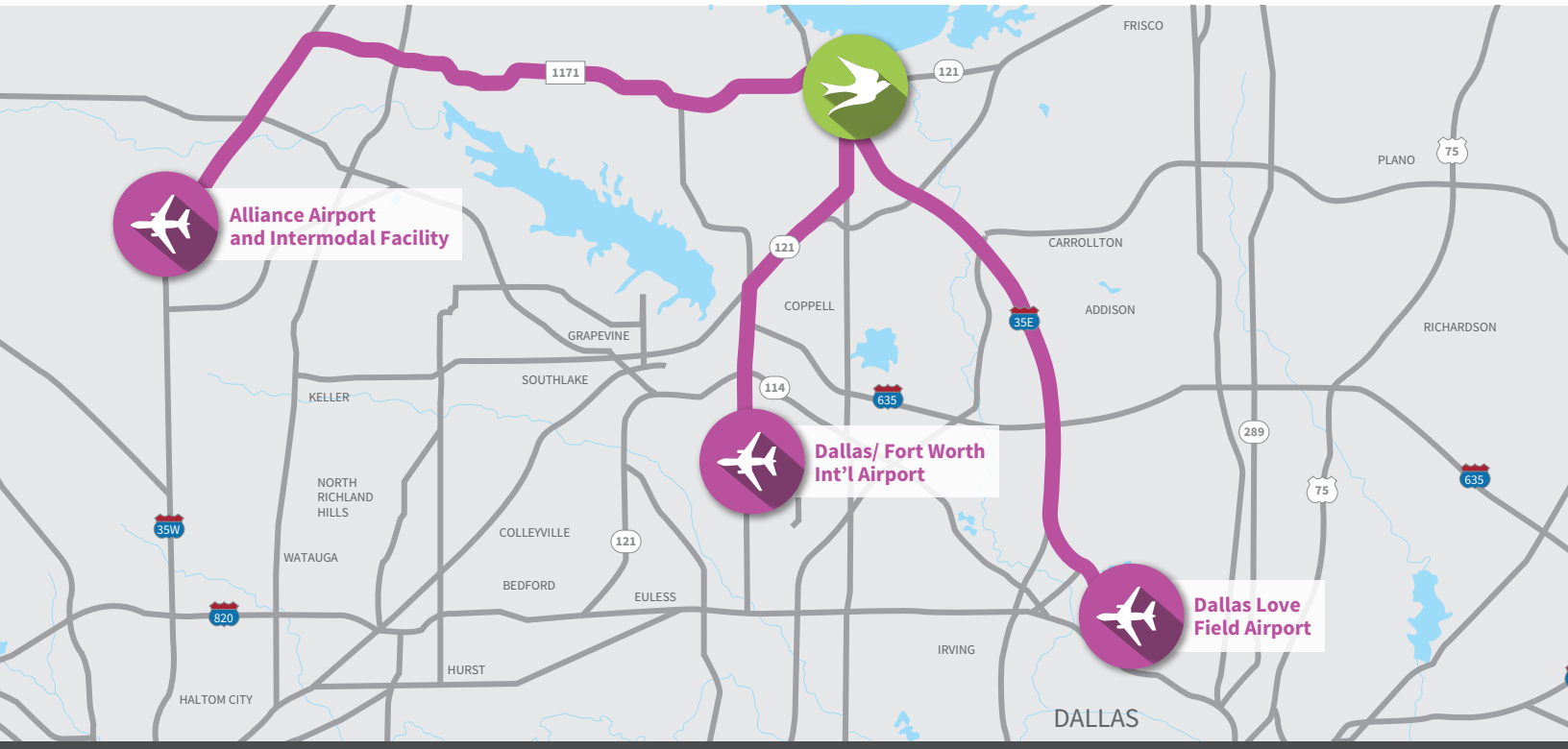
LOCATION + INFRASTRUCTURE

Air

DFW Airport: Located less than 5 miles from Lewisville, DFW Airport is the third busiest airport in the world, providing passenger service to all major cities in North America in less than 4 hours of flight time, and more than 200 non-stop destinations worldwide. DFW airport was awarded "Best Cargo Airport in North America" in 2010.

Love Field: Lewisville is located approximately 10.5 miles from Love Field, a general purpose airport that serves 7 million passengers a year.

Alliance Airport and Intermodal Facility: The world's first 100% industrial airport, located less than 20 miles from Lewisville, Alliance Airport offers access to BNSF and Union Pacific Class 1 rail lines and FedEx's Southwest Regional Sort Hub.



Sea

Located approximately 250 miles from the Port of Houston, one of the world's busiest ports, which generates more than $178.5 million in economic impact, and has contributed to almost 1,025,820 jobs.

Rail

Lewisville boasts three commuter rail stations, operated by the Denton County Transit Authority (DCTA), that are connected with the Dallas Area Rapid Transit (DART) system, offering riders the ability to navigate most of the DFW area by train. Two major rail lines (BNSF and KCS), and the DCTA rail maintenance facility are located here as well.

UTILITIES

LEWISVILLE HAS SUPERIOR INFRASTRUCTURE THAT CAN ACCOMMODATE ALMOST ANY NEW DEVELOPMENT.

Sewer Rates

Sewer rates are based on consumption using a block rate structure combined with monthly water usage rates. Designated irrigation service is exempt from sewer billing upon verification

First 2000 gallons is $8.20 added to the current month water usage rate.

Each additional 1000 gallons used is $3.30 per thousand added to the current water usage rate.

Water Rates

Water rates are based on meter size using a block rate structure. Consumption of the first 2000 gallons is priced as follows. Beyond the first 2000 gallons a flat rate per thousand applies.

METER SIZE	FIRST 2000 GALLONS
5/8 inch	$ 13.54
3/4 inch	$ 13.54
1 inch	$ 19.73
1-1/2 inch	$ 37.34
2 inch	$ 62.03
3 inch	$ 132.63
4 inch	$ 231.40
6 inch	$ 513.74
8 inch	$ 909.00
10 inch	$ 1,417.17

All consumption over 2000 gallons at $2.80 per thousand.

Fire Department Service Level

Lewisville City fire service level provides a city-wide ISO rating of 2. This places Lewisville in the top 1.5 percent of departments in the country. Lewisville is one of only 810 departments in the country with a Class 2 or higher rating. The ISO rating factors into the commercial insurance policy rates for businesses and residents in Lewisville. Lewisville's low rating means better fire service and lower insurance rates compared with much of the country.

Private Utilities

The City of Lewisville has a strong relationship with private utility providers in order to ensure that development needs are met. Below is a listing of private utility resources

Electricity

Visit www.powertochoose.org for information on retail energy providers in Lewisville.

Natural Gas

Atmos Energy provides natural gas service in Lewisville (http://www.atmosenergy.com/)

Telecommunications

Visit the Public Utilities Commission of Texas (http://www.puc.texas.gov/) for a listing of telecommunications providers serving businesses in Lewisville.

TRANSIT ORIENTED DEVELOPMENT (TOD)

The vision of the Lewisville TOD is to cohesively engage land use and development around the Denton County Transportation Authority's three Lewisville stations. The plan will create an environment where residents can live, work, and play without sole reliance on a vehicle.

Hebron Station TOD

The intersection of SH 121 and IH 35E is a major architectural and land-use regional gateway into Lewisville. There is a strong focus on mixed-use development for this area, which is being master planned to identify ideal land uses that will complement the existing train station and multi-family development at Hebron 121 Station. The area is ideally suited for a dense pattern of retail, recreational, and residential uses, with tremendous access and visibility due to the proximity of the DCTA train station and the SH 121 and I-35 intersection.

Old Town Lewisville TOD

The Old Town TOD planning area comprises approximately 330 acres in the heart of Lewisville. At its core is a Denton County Transit Authority (DCTA) commuter rail station that will connect the City of Denton in the north to Downtown Dallas via connectivity with the Dallas Area Rapid Transit (DART) system. The TOD plan will utilize public investments to help spur private development and maximize grant funds based on buildable and realistic plans around the rail station. Lewisville has already been able to secure several million dollars in intergovernmental grants to implement public investment plans for civic and infrastructure improvements. Continuing this momentum into private development is key to the successful implementation of the plan.

Lewisville Lake TOD

The lake area of Lewisville is perceived as one with a large potential for development due to proximity to surrounding amenities, including Lewisville Lake, the transit station, and vacant land on the west side of the gateway. The entrance of IH 35E into the City of Lewisville is a major landscape and land use regional gateway. The city is focused on strengthening this district through new investment, new development and area landscaping. Specifically, this involves working with the private sector to create a mixed-use district on both sides of the gateway that would be marked by residential, retail, and office uses, as well as a major regional hospitality development on land along the lake.

About the I-35E Corridor in Lewisville

Interstate 35E is a distinct 8-mile corridor through the City of Lewisville which is bounded by Lewisville Lake to the north and Highway 121 to the south. The Texas Department of Transportation is expanding the highway, providing Lewisville with a unique opportunity for redevelopment. In partnership with Parsons-Brinckerhoff, an international planning and engineering firm, Lewisville is taken this unique opportunity to identify the potential of the corridor, using market analysis, and partnerships with the private sector to maximize the development potentials for properties along the corridor.

The I-35 Plan includes:

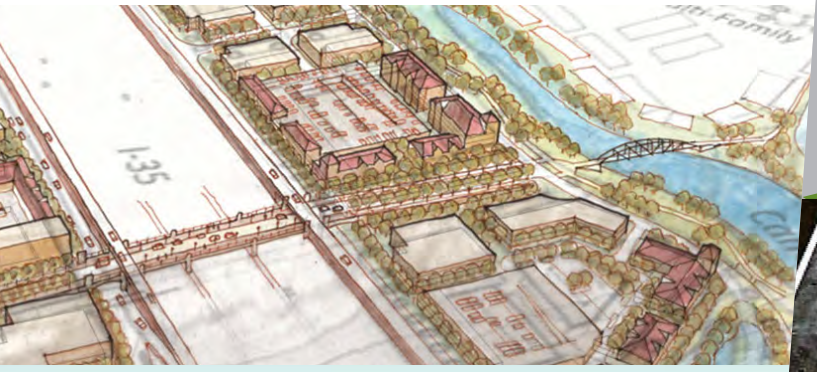
A corridor vision and policy to guide development decisions along the corridor.

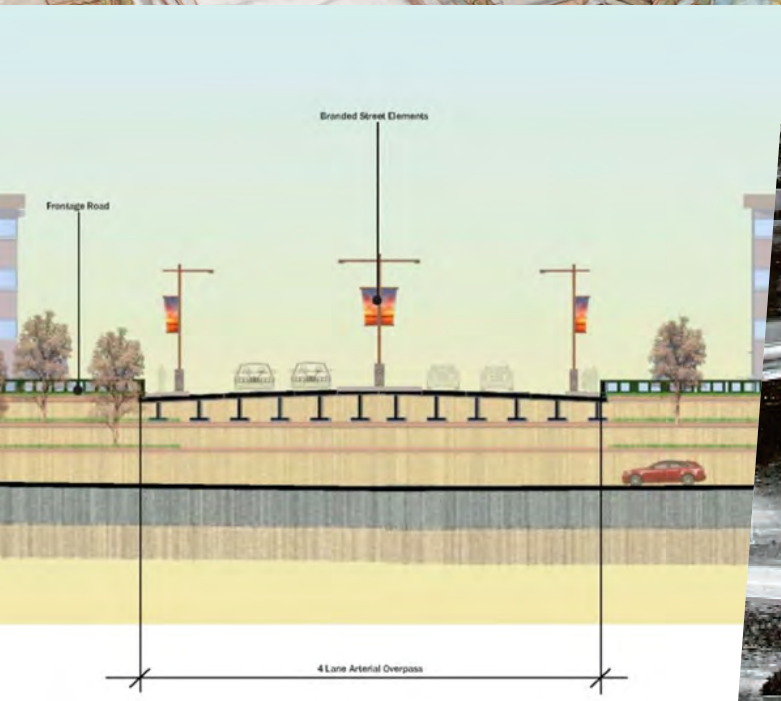
Identification and prioritization of market based redevelopment opportunities along the corridor.

Identification of opportunities to improve identity along the corridor, including signage, gateways, and landmarks.

Design of community character improvements that enhance aesthetic appearance and address sustainability.

ACCORDING TO REGIONAL ESTIMATES, I-35E WILL CARRY ROUGHLY **130,000 VEHICLES PER DAY** OVER THE NEXT TWO DECADES. IN ITS EARLY STAGES, THE INTERSTATE 35E CORRIDOR PLAN WILL CAST A VISION FOR POTENTIAL DEVELOPMENT OPPORTUNITIES, INCENTIVES, AND PARTNERSHIPS THAT ARE POSSIBLE THROUGHOUT THIS HEAVILY TRAFFICKED CORRIDOR.





DEMOGRAPHICS

Lewisville's population is ideally suited for the growth and development of our business community. With an average age of 31, Lewisville possesses a young and vibrant workforce, perfect for new businesses in a rapidly growing region. DFW is one of the fastest growing regions in the nation, with new residents and new businesses relocating to Lewisville and DFW every day.

NCTCOG 2014 (EST.)
98,330

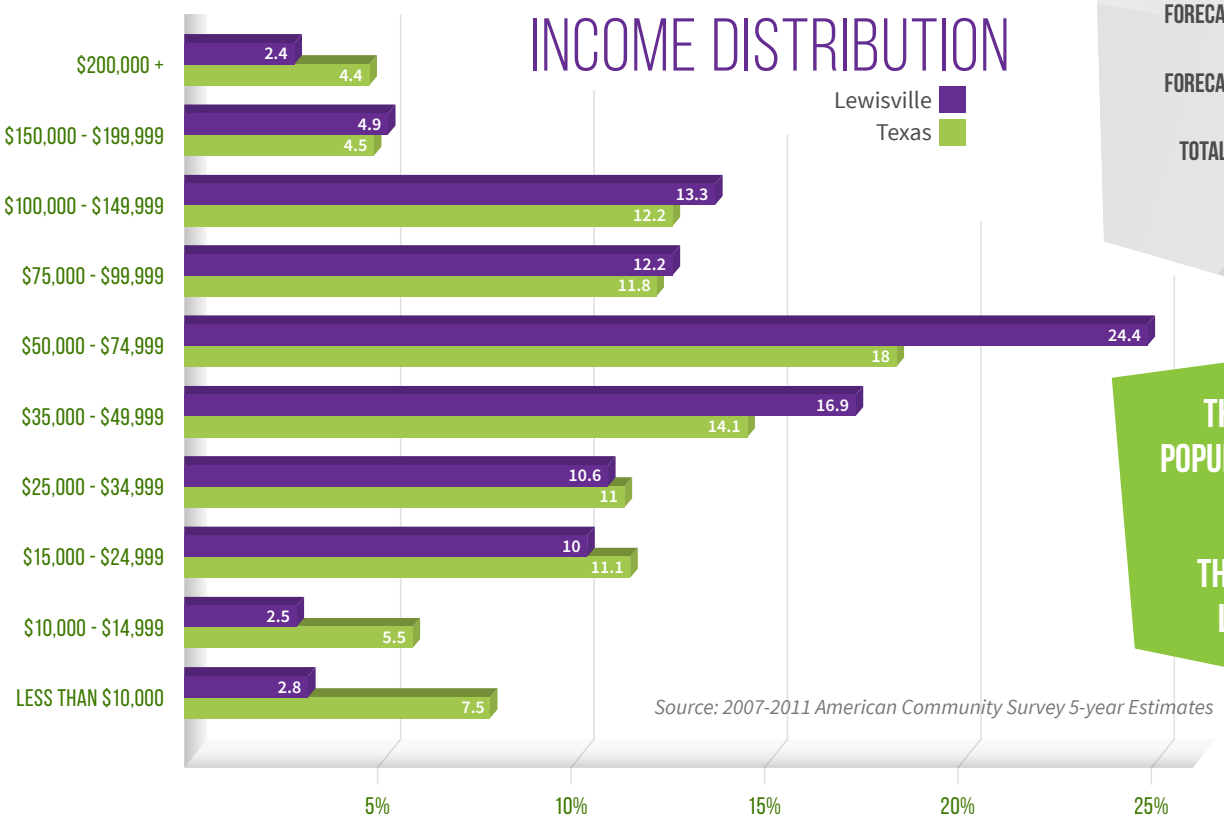
POPULATION 2000
77,737

POPULATION 2010 CENSUS
95,290

FORECASTED POPULATION 2020
110,002

FORECASTED POPULATION 2030
122,002

TOTAL HOUSING UNITS 2010
39,967



Source: 2007-2011 American Community Survey 5-year Estimates

THE CITY'S DAYTIME POPULATION SWELLS TO **102,920** THANKS TO SEVERAL LARGE EMPLOYERS

POPULATION GROWTH

	LEWISVILLE			DENTON COUNTY		
YEAR	POPULATION	POPULATION CHANGE	PERCENT CHANGE	POPULATION	POPULATION CHANGE	PERCENT CHANGE
1970	9,264	-	-	75,633	-	-
1980	24,273	15,009	162%	143,126	67,493	89%
1990	46,418	22,145	91%	273,525	130,399	91%
2000	77,737	31,319	67%	432,976	159,451	58%
2010	95,290	17,553	23%	662,614	229,638	53%
2012*	96,000	710	1%	683,010	20,396	3%
2013*	97,860	1,860	1.94%	699,950	16,940	2.48%
2014*	98,330	470	.5%	713,200	13,250	1.9%

*Source: U.S. Census 1970, 1980, 1990, 2000, 2010. *Source: NCTCOG Estimates*

INDUSTRY

Workforce

Lewisville's location allows any new business to tap into the 3.6 million + DFW workforce, and with Texas's status as a right-to-work state and the low cost of living in DFW, any Lewisville-based employer will have access to a robust and dynamic workforce.

AGE DISTRIBUTION

	2000		2010	
AGE GROUP	NUMBER	PERCENT	NUMBER	PERCENT
Young (0-14)	17,901	23.0%	20,963	22.0%
High School (15-19)	4,744	6.1%	5,807	6.1%
College, New Family (20-24)	7,230	9.3%	8,426	8.8%
Prime Labor Force (25-44)	32,052	41.2%	34,055	35.7%
Older Labor Force (45-64)	12,499	16.0%	19,802	20.8%
Elderly (65+)	3,311	4.3%	6,237	6.5%
Total	77,737	100.0%	95,290	100.0%

Source: U.S. Census 2000, 2010

Training Assistance Program

Funding for training new and incumbent employees can be coordinated through the Skills Development Fund (SDF) of the Texas Workforce Commission. The Texas Workforce Commission has allocated $50 Million in Skills Development Funds to support high quality, customized training projects across the state.

The Skills Development Fund (SDF) program assists businesses by financing the design and implementation of customized job training projects. This fund successfully merges business needs and local customized training opportunities into a winning formula to increase the skills levels and wages of the Texas workforce.

AREA SCHOOLS

Major Colleges and Universities

UNT | Denton | Enrollment of 36,000, offering 98 bachelors, 82 masters and 36 doctoral degree programs.

TWU | Denton/Dallas | Enrollment of 15,000, nation's largest university primarily for women. Produces more health care professionals than any other university in Texas

UTD | Dallas | Enrollment of 21,000, UTD offers 133 degree programs, with over 50 labs, centers, and institutes for research.

UTA | Arlington | Enrollment of 33,000, with over 180 degrees programs, and a diverse student body representing 123 countries.

SMU | Dallas | Enrollment of 11,000, with over 150 education abroad programs.

TCU | Ft. Worth | Enrollment of 10,000, with over 215 areas of study.

Junior Colleges

North Central Texas College | Corinth

Brookhaven College | Farmers Branch

Collin County Community College | Plano/Frisco

Tarrant County Junior College | Hurst/Ft. Worth

Vocational Trade & Technical Schools

Draughon's College of Business | Ft. Worth

Control Data Institute | Dallas

American Trades Institute | Ft. Worth

DeVRY Institute of Technology | Irving

Aero Tech | Dallas

For more information, please visit: www.twc.state.tx.us OR Call the Workforce Business Services Outreach & Customer Support at (877) 463-1777 or e-mail Skills@twc.state.tx.us

LEWISVILLE'S CORPORATE COMMUNITY

Lewisville's strength is due in large part to its diverse local economy and continued growth. Lewisville is home to a number of successful businesses, who together have created a resilient and rewarding corporate community.

COMPANY	EMPLOYEE TOTALS	SQUARE FOOTAGE	DESCRIPTION
JP Morgan Chase	4,350	536,000	Financial Services
Xerox	755	256,000	Business and Office Support Products
Ally Financial	719	198,000	Financial Services
Orthofix	596	140,000	Orthopedic Medical Device Manufacturer
Sysco Foods North Texas	520	568,106	Wholesale Food Distribution
TIAA-CREF	350	34,652	Financial Services
Parago Inc	350	63,721	Incentive Provider
Alcatel Lucent	329	215,000	Telecomm Distribution
med fusion	311	107,000	Molecular Testing & Diagnostics Lab
Kellogg	300	1,020,030	Food Products Distribution
Overhead Door Corp	250	NA	HQs; Automated Door Production & Services
The Apparel Group	225	200,000	Premium Clothing Distribution
HOYA Vision Care	220	89,473	Optic Lens Production
Universal Display & Fixtures	190	100,850	Point of Purchase and Store Fixtures Manufacturer
Blue Lynx Media	179	59,573	Integrated Media Solutions Provider
TIGI Linea	150	367,744	Haircare Products Distribution, Americas Headquarters
Prime Controls	150	84,000	Systems Integration and I&C Construction Firm
Jafra	40	64,222	Cosmetics Distribution Facility
Anixter Fasteners	120	219,450	Global Distributor of Communication and Security Products
Vinson Process Controls	100	35,000	Oil & Gas Valve and Regulator Distribution, Corporate Headquarters
Rheem Sales	100	656,600	HVAC Distribution Facility
Essilor of America	90	169,476	Optical Lens Distribution Facility
Caliber Collision	75	139,031	HQ Operations
Active Organics	55	121,190	Product Supplier for Personal Care Industry
Cyrus One	15	139,030	Data Center

TAXES

Low Tax Environment

Low property taxes will long outlast any abatement or one time incentive that can be offered by a municipality. With one of the lowest combined tax rates in DFW, Lewisville businesses can keep taxes low on their valuable improvements. Businesses and workers in Lewisville can keep more of their hard earned money and prosper in a tax friendly environment.

NO

- STATE CORPORATE INCOME TAX
- STATE PERSONAL INCOME TAX
- COLLEGE DISTRICT TAX
- HOSPITAL DISTRICT TAX
- SPECIAL IMPROVEMENT DISTRICT TAX

2014 COMPARATIVE TAX RATE

LOCATION	COUNTY	COUNTY TAX RATE	ISD	CITY	TOTAL COMBINED
Carrollton	Dallas	$ 0.2531	$ 1.3033	$ 0.615375	$ 2.58255
Dallas	Dallas	$ 0.2531	$ 1.282085	$ 0.797	$ 2.74296
Grapevine	Tarrant	$ 0.264	$ 1.3201	$ 0.332439	$ 2.293936
Irving	Dallas	$ 0.2531	$ 1.435	$ 0.5941	$ 2.692975
Coppell	Dallas	$ 0.2531	$ 1.449	$ 0.60649	$ 2.719365
Frisco	Collin	$ 0.235	$ 1.46	$ 0.46	$ 2.514775
Plano	Collin	$ 0.235	$ 1.448	$ 0.4886	$ 2.48856
Farmers Branch	Dallas	$ 0.2531	$ 1.3033	$ 0.602267	$ 2.569442
Addison	Dallas	$ 0.2531	$ 1.282085	$ 0.5618	$ 2.50776
Lewisville	Denton	$ 0.2722	$ 1.477	$ 0.436086	$ 2.185286

2014 Tax Rate

Below are property tax millage rates per $100 of valuation:

City of Lewisville Property Tax: $ 0.436086

Denton County: $ 0.2722

Lewisville ISD: $ 1.477

City of Lewisville Sales Tax: 8.25% (2% local option)

State of Texas Taxes

The following is an abbreviated listing of taxes that are administered by the State of Texas

Unemployment Tax: Minimum 0.51%, Maximum 7.41% (on first $9K, per employee)

Franchise Tax or “Margin Tax”: 1.0% (0.01 for most entities)

Sales Tax: 6.25% of sales

Motor Fuels Tax: $0.20 per gallon of gasoline

CITY OF LEWISVILLE, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Total Taxable Assessed Value	Total Direct Tax Rate
2004	5,004,295,683	0.45050
2005	5,190,450,814	0.45050
2006	5,304,875,799	0.45679
2007	5,446,740,910	0.45679
2008	6,156,807,196	0.44050
2009	6,526,177,294	0.44021
2010	6,364,429,892	0.44021
2011	6,078,249,548	0.44021
2012	6,271,233,185	0.44021
2013	6,470,920,617	0.44021

Source: Denton Central Appraisal District, Certified Valuations

CITY OF LEWISVILLE, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES (per $100 of assessed value)
Last Ten Fiscal Years
(Unaudited)

	City Direct Rates			Overlapping Rates		
Fiscal Year	**Operating/ General Rate**	**General Obligation Debt Service**	**Total Direct**	**Lewisville Independent School District**	**Denton County**	**Total Direct & Overlapping Rates**
2004	0.31581	0.13469	0.45050	1.7700	0.24717	2.4677
2005	0.31641	0.13409	0.45050	1.7700	0.25480	2.4753
2006	0.32107	0.13572	0.45679	1.7700	0.24648	2.4733
2007	0.32184	0.13495	0.45679	1.6400	0.23192	2.3287
2008	0.32184	0.11866	0.44050	1.3700	0.23589	2.0464
2009	0.32156	0.11865	0.44021	1.3800	0.23577	2.0560
2010	0.32156	0.11865	0.44021	1.4087	0.24980	2.0987
2011	0.32289	0.11732	0.44021	1.4267	0.27390	2.1408
2012	0.32289	0.11732	0.44021	1.4260	0.27736	2.1436
2013	0.32289	0.11732	0.44021	1.4530	0.28287	2.1761

Source: City of Lewisville, Denton County Tax Assessor

CITY OF LEWISVILLE, TEXAS
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago
(Unaudited)

	2013	
Taxpayer	**Taxable Assessed Valuation**	**Percentage of Total City Taxable Assessed Value**
Digital Lewisville LLC	$ 94,943,258	1.47%
Vista Ridge Joint Venture	66,948,339	1.04%
Alcatel-Lucent USA Inc	63,483,991	0.98%
TIC Lago Vista LP etal	51,699,375	0.80%
Bella Madera Apartments LLC	44,027,483	0.68%
Teachers Insurance Annuity Assoc	43,347,722	0.67%
Columbia Medical Center Lewisville	39,572,557	0.61%
Verizon Southwest	38,550,790	0.60%
GRE Vista Ridge LP	38,500,000	0.60%
DFW Lewisville Partners Group	37,453,194	0.58%
TOTAL	$ 518,526,709	8.03%

Source: Denton Central Appraisal District

CITY OF LEWISVILLE, TEXAS
GROSS SALES BY CATEGORY
Last Ten Calendar Years
(Unaudited)

	Calendar Year 2013
Construction	$ 583,295,010
Manufacturing	914,284,411
Transportation, Warehousing	511,874,252
Wholesale Trade	975,236,076
Retail Trade	2,183,666,702
Finance, Insurance and Information	66,652,294
Real Estate, Rental and Leasing	41,154,276
Professional, Scientific and Technical Services	412,722,141
Admin, Support, Waste Mgmt, Remediation Services	178,468,571
Educational Services	6,649,409
Health Care and Social Assistance	35,015,715
Arts, Entertainment and Recreation	34,052,488
Accommodation and Food Services	258,035,281
Other Services	149,266,942
Other, including industries with less than four entities	64,288,526
Total	$ 6,414,662,094
City direct sales tax rate	1.50%

Source: Texas Comptroller of Public Accounts, quarterly historical reports of gross sales.

CITY OF LEWISVILLE, TEXAS
DIRECT AND OVERLAPPING SALES TAX RATES
Last Ten Fiscal Years
(Unaudited)

	City Direct Rates				Overlapping Rates	
Fiscal Year	**General Fund**	**Parks and Library Development Corporation**	**Crime Control and Prevention District**	**Fire Control, Prevention, and Emergency Medical Services District**	**Denton Co. Transit Authority**	**Total Direct & Overlapping Rates**
2004	1.00%	0.25%	-	-	0.50%	1.75%
2005	1.00%	0.25%	-	-	0.50%	1.75%
2006	1.00%	0.25%	-	-	0.50%	1.75%
2007	1.00%	0.25%	-	-	0.50%	1.75%
2008	1.00%	0.25%	-	-	0.50%	1.75%
2009	1.00%	0.25%	-	-	0.50%	1.75%
2010	1.00%	0.25%	-	-	0.50%	1.75%
2011	1.00%	0.25%	-	-	0.50%	1.75%
2012	1.00%	0.25%	0.125%	0.125%	0.50%	2.00%
2013	1.00%	0.25%	0.125%	0.125%	0.50%	2.00%

Source: Texas Comptroller of Public Accounts

CITY OF LEWISVILLE, TEXAS
PRINCIPAL SALES TAX PAYERS
Current Year and Nine Years Ago
(Unaudited)

Calendar year 2013

Industry	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
OTHER	810	8.91%	$ 2,247,632	7.88%
Discount Department Stores	9	0.10%	1,759,722	6.17%
Full-Service Restaurants	142	1.56%	1,518,688	5.33%
Department Stores (except Discount Department Stores)	17	0.19%	1,113,890	3.91%
Wireless Telecommunications carriers (except satellite)	59	0.65%	886,871	3.11%
Electric Power Distribution	50	0.55%	858,629	3.01%
Limited-Service Restaurants	102	1.12%	845,333	2.96%
Radio, Television, and Other Electronics Stores	33	0.36%	573,367	2.01%
Home Centers	4	0.04%	522,344	1.83%
General Warehouse and Storage	4	0.04%	501,396	1.76%
Total	1,230	13.52%	$ 10,827,872	37.97%

Source: Texas Comptroller of Public Accounts

CITY OF LEWISVILLE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Calendar Years
(Unaudited)

Year	Estimated Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2004	85,950	1,989,405	23,146	-	13,272	3.7%
2005	88,350	2,093,188	23,692	31.6	13,513	4.1%
2006	89,100	2,437,241	27,354	32.3	13,676	4.0%
2007	91,550	2,691,387	29,398	32.6	14,702	3.6%
2008	92,850	2,497,665	26,900	30.6	15,233	4.0%
2009	94,070	2,542,430	27,027	31.4	15,780	6.7%
2010	95,290	2,811,055	29,500	32.5	15,678	6.4%
2011	95,390	2,814,005	29,500	32.5	16,084	6.7%
2012	96,000	2,491,392	25,952	32.5	17,238	5.1%
2013	99,453	2,775,137	27,904	32.2	17,619	4.9%

Sources: Estimated population provided by the North Central Texas Council of Governments; US Census population used in census years.
Personal income (total effective buying income) provided yearly from Sales and Marketing Management, "Survey of Buying Power."
Beginning in 2005, per capita income provided by the American Community Survey.
Current year personal income estimated from 2012 amount.
School enrollment (for schools located in Lewisville) provided by Lewisville Independent School District.
Unemployment rates provided on the Texas Workforce Commission website, annual rate, current year estimated as of September.
Median age, previously, only available in census years. Beginning 2005, provided by the American Community Survey.
Current year median age estimated from 2012 amount.

A

Accomplishments – Results of departmental goals and objectives as they correspond to the City-wide goals set by Council.

Account – Expenditure classification according to the types of items purchased or services obtained; for example, services and charges, materials, supplies, and equipment.

Accounts Payable – A liability account reflecting amounts on open account owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable – An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

Accrual Accounting – Basis of accounting where transactions are recognized in the financial statements when they occur, regardless of when cash is actually received or spent.

Accrued Expenses – Expenses incurred but not due until a later date.

Activity – The part of a division charged with a specific provision of a City service.

Actual – Denotes final audited revenue or expenditure results of operations for the fiscal year indicated.

ADA – Acronym for Americans with Disabilities Act

Adopted – Denotes City Council approved revenue and expenditure estimates for the fiscal year indicated.

Ad Valorem Tax – Tax computed from the taxable valuation of land and improvements.

Appraised Value – To make an estimate of value for the purpose of taxation.

Appropriation – An authorization by the City Council that allows staff to incur obligations and to make payments for specified purposes. Appropriations are limited in amount and to the time when they may be expended.

Appropriation Ordinance – Official enactment by the legislative body establishing the legal authority for staff to obligate and expend funds.

Arbitrage – The interest earnings derived from invested bond proceeds or debt service fund balances.

Assessed Valuation – The total valuation of land and improvements less all property exempt from tax. It is used by a government as a basis for levying taxes.

Assets – Any item of economic value owned by the City; vehicles, land, etc.

Assignment Pay – Applies to Fire and Police personnel. Pay includes the salary portion attributable to day pay or temporary assignment to a specific duty paid at a rate higher than the individual's base salary.

Audit – An examination of the books and records of a City to determine financial status and results of operations (excess and loss).

B

Balanced Budget – A budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed resources.

Balance Sheet – A financial statement that presents the assets, liabilities, reserves and balances of a specific governmental fund as of a specified date.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are General Obligation (G.O.) and Revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water lines.

Bond Funds – Resources derived from issuance of bonds for capital improvements and authorized by vote of the citizens of Lewisville.

Budget – An itemized schedule of estimated government revenues and expenditures covering the fiscal year, prepared in advance as a guide for government expenditures.

Budget Adjustment – A legal procedure utilized by the City Staff and City Council to revise a budget appropriation.

Budget Document – The compilation of spending plans for various funds, along with supporting schedules, tables and charts, which in total, comprises the annual revenue and expenditure plan.

Budget Message – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budgetary Control – Control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budgeted Funds – Funds that are planned for certain uses that have been formally or legally appropriated by the City Council.

C

CAFR – Acronym for Comprehensive Annual Financial Report.

Calculated Effective Tax Rate – State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property.

Callable – That which must be paid upon demand, as a loan.

Capital Budget – A proposed plan for financing long term work projects that lead to the physical development of the City; usually based on the Capital Improvement Program.

Capital Expense – Any item purchased by the City which meets the City's capitalization criteria. They are: has a value of $5,000 or more, has an anticipated life of more than one year, and/or can be readily identified and tracked as an individual item. These expenditures result in the acquisition of or addition to fixed assets.

Capital Improvement Program – A plan to finance major infrastructure development funded through General Obligation Bonds, Revenue Bonds, and transfers from various operation funds.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than $5,000.

Capital Project – A project or expenditure that adds to the City's fixed assets, including the construction of infrastructure, major facilities, and the acquisition of large equipment. Capital projects generally involve a "multi-year" process, which spans more than one fiscal year.

Cash Accounting – A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CDBG – Acronym for Community Development Block Grant.

Certificates of Obligation – Legal debt instruments, which finance a variety of projects such as fire equipment and remodeling. These certificates are backed by the full faith and credit of the issuing government and are financed through property tax and/or utility revenues, generally for a shorter term than bonds. C.O.'s are authorized by the City Council.

Certification Pay – Additional pay attributable for completion of specified certification that enhances performance.

CIP – Acronym for Capital Improvement Program.

City Charter – A document of a home rule city similar to a constitution. The City Charter establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

Contingency Account – A budgetary reserve set aside for unforeseen events occurring during the fiscal year. Also known as a reserve account.

Contractual Services – The costs related to services performed for the City by individuals, business, or utilities.

Cost – Amount of money or other consideration exchanged for property or services (expense).

Covenant – A binding agreement or contract.

Current Assets – Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

Current Liabilities – Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

Current Taxes – Taxes that are levied and due within one year.

D

DCTA – Acronym for Denton County Transportation Authority, a mass transit entity serving Denton County, which is funded through a ½% sales tax levied in participating cities.

Debt Service – The City's obligation to pay the principal and interest on debt issues.

Debt Service Fund – This fund accounts for the accumulation of financial resources needed to meet the requirements of general obligation debt service and debt service reserves.

Deficit – The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

Department – An administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. An example would be the Community Development Department.

Depreciation – The portion of the cost of a capital asset, within the proprietary fund types, which is charged as an expense during a particular period.

Disbursement – Payment for goods and services in cash or by check.

Division – An organizational level within a Department. An example would be the Engineering division within the Community Development Department.

E

Effective Tax Rate – Based on State law, a calculated tax rate that would yield the same amount of revenue received in the prior fiscal year on real property plus the amount needed to pay tax pledged long-term debts for the upcoming fiscal year.

ELAP – Acronym for Enhanced Local Assistance Program, a grant program funded by DCTA for local transportation capital improvements.

EMS – Acronym for Emergency Medical Service.

Encumbrance – Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Ending Fund Balance – The ending balance of a fund that is not expended. It takes into account the beginning balance, revenue, and expenditures. Year-end encumbrances that will roll forward have not been reserved.

Enterprise Fund – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public are recovered primarily through user charges. Along with the Internal Service Funds, they are Proprietary Fund types.

Estimated Revenue – The amount of projected revenues to be collected during the fiscal year.

Excess Reserve – The amount of an appropriation that is neither expended nor encumbered; the amount of money still available for further purchases.

Exempt – Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

F

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Fiduciary Fund – The funds that account for assets held by the City in a trustee or agency capacity.

Fiscal Fee – Fee made to financial (or other) institutions for finance related services.

Fiscal Policy – Reflects a set of principals for the planning and programming of government budgets. Changes in the level of taxes, the rate of government expenditures or the budget deficit are all possible instruments of fiscal policy.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Lewisville has a fiscal year of October 1 through September 30 as established by the City Charter. The term FY 2006 denotes the fiscal year beginning October 1, 2005 and ending September 30, 2006.

Fixed Assets – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FLSA – Acronym for Fair Labor Standards Act.

Forfeitures and Fines – Payment as a penalty for non-performance or non-compliance.

Franchise Fee – Fee levied by the City Council on businesses that use City property or right-of-ways.

Freeport Exemption – An exclusion of ad valorem taxes on specific business personal property that is expected to be on the premises of the taxpayer for 175 days or less. The purpose of the exemption is to allow businesses to ship short-term inventory in and out of Texas without incurring a tax liability.

FTE – Acronym for full time equivalent, a measurement of staffing. One FTE is a 40 hour per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be ½ FTE.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations. This term is usually used in reference to General Obligation Bonds.

Full Funding – Term used to designate full year payment for personnel or other budgeted items.

Fund – Established for segregating revenues and other resources into independent entities, for the purpose of carrying on specific activities. An example of a fund is the Vehicle and Equipment Replacement Fund.

Fund Balance – The excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds.

G

GAAP – Acronym for Generally Accepted Accounting Principles.

GASB – Acronym for Governmental Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

GASB 34 – Acronym for Governmental Accounting Standards Board Statement Number 34. This requires division of the City's assets into Governmental Activities, Business-Type Activities, and Component Units using the accrual basis of accounting.

General and Administrative Services (G & A) – Administrative service charges are allocated to the Utility Enterprise Fund for indirect management and administrative support given by General Fund departments. Also known as indirect cost reimbursement.

General Fund – The main operating fund of the City. It includes all resources not required to be segregated into another account.

General Ledger – A file that contains the accounts needed to reflect the financial position and the results of operations of the City.

Generally Accepted Accounting Principles (GAAP) – Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

General Obligation Bonds – Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of Lewisville pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter

approval and are usually issued with maturities of between 15 and 30 years.

General Obligation Debt – Monies owed on interest and principle to holders of the City's General Obligation bonds. Supported by revenue provided from real property that is assessed through the taxation power of the local governmental unit.

GIS – Acronym for Geographic Information System.

GO Debt – Acronym for General Obligation Debts.

Governmental Funds – Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

Grant – A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

H

Hotel/Motel Tax – Tax levied upon the cost of occupancy of any room or space furnished by any hotel where such costs of occupancy are at a rate of $2 or more per day. The law authorizes a room tax of not more than seven percent of the consideration paid by the occupant of such room to the hotel. Revenue received from this resource is disbursed among the Chamber of Commerce and other community organizations.

I

Income – A term used in proprietary fund type accounting to represent 1) revenues or 2) the excess of revenues over expenses.

Indirect Costs – Costs not directly attributable to providing a product or service. Usually these are support costs.

Inflation – A persistent rise in the general price level that results in a decline in the purchasing power of money.

Infrastructure – That portion of a City's assets located at or below ground level; including the water system, sewer system, and streets.

Insurance Risk Fund – An internal service fund that accounts for general and vehicle liability, worker's compensation, risk management, and all forms of insurance (except health) as well as the payment of claims.

Interest and Sinking Revenues – Accounts for the portion of taxes assessed to the Debt Service Fund to retire the City's debt.

Interest Earnings – Earnings from available monies invested during the year.

Interest Judgments – Represents tax suits filed for unpaid real and personal property taxes.

Interfund Transfers – Amounts transferred from one fund to another.

Intergovernmental Revenue – Received from another government for a specified purpose.

Internal Service Fund – Internal service funds are Proprietary fund types, and are used to account for the financing of goods or services provided by one department to or on behalf of other departments of the governmental unit on a cost reimbursement or allocation basis.

Investments – Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

L

Levy – The City Council's authority to impose taxes, special assessments, fines, fees, and charges.

Liabilities – Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances. The annual budget reflects only current period expenditures rather than liabilities.

L.I.S.D. – Acronym for Lewisville Independent School District.

Local Agency Contribution – Financial or in-kind assistance to social service agencies operating within the City of Lewisville is made available by community funds. Examples of such contributions are assistance to Youth and Family Counseling and SPAN.

M

Maintenance – The upkeep of physical properties for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mandated Expense – An expense that is required by a government.

Modified Accrual Basis – This method of accounting is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". This type of accounting basis is conservative and is recommended as the standard for most governmental funds.

Municipal – Pertains to a city or government.

N

NCTCOG – Acronym for North Central Texas Council of Governments.

Non-departmental Expense – Expenditures for professional services and other general government functions, which cannot easily be allocated to individual departments, are assigned to misc./non-departmental expenses.

Non-exempt – Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Note – A certificate pledging payment, issued by a government or bank.

O

Objective – Steps taken to achieve a pre-determined goal.

Operating Budget – Plans of current expenditures and the proposed means of financing them. It is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Expense – Expenditures in individual organizational budgets for supplies, materials, maintenance, professional services, etc. Generally means the same as O & M.

Operating Fund – A set of self-balancing accounts used to pay current, on-going expenditures.

Operation and Maintenance Revenues – Accounts for the portion of taxes assessed for the Maintenance and Operation of General Fund Services.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

P

PALS – Acronym for Parks and Leisure Services Department.

Penalty & Interest Personal Property Tax – Imposed for taxes that remain unpaid.

Performance Measurements – Specific quantitative and qualitative measures of work performed. An example would be response time for the Police or Fire department.

Personal Services – The costs associated with compensating employees for their labor.

Prompt Payment Act – Requires the City to pay for goods and services within 30 days of receipt of goods/services or invoice, whichever is later. If the City fails to do this, a 1% interest rate is charged on the unpaid balance.

Proprietary Fund – Funds that establish revenue-based fees and charges based on recouping the cost of services provided. Also called an Enterprise Fund.

Property Tax – Taxes levied on both real and personal property according to the property valuation and the tax rate. The City's tax rate is .45050.

Pro-Rata Charge – Fee charged on the cost of an installed water line pro-rated based on front footage of the property line. This is a one-time fee.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the creating of a charge for them.

Purpose Statement – A departmental statement that describes what the department does, why it does it, and who benefits from it.

R

Rating – The creditworthiness of a city as evaluated by independent agencies.

Real Property – Property classified by the State Property Tax Board including land and improvements used for residential single and multi-family, vacant lots, acreage, farm and ranch improvements, commercial and industrial, and oil, gas, and other mineral reserves.

Recreation Fund – An enterprise fund, which accounts for recreation activities that are supported by user charges.

Reimbursement – Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

Replacement Cost – the cost of an asset, which can render similar service (but which need not be the same structural form) as the property to be replaced.

Reserve/Contingency Account – A budgetary reserve set aside for unforeseen events occurring during the fiscal year.

Resolution – A formal statement of opinion or determination adopted by the City Council.

Resources – Total dollars available for appropriations, including estimated revenues, fund transfers, and beginning fund balances.

Revenue – Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Legal debt instruments, which finance public projects for utilities such as water or sewer. Revenues from the utility are pledged to pay principal and interest on the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

Revised Budget – A mid-year budgetary period, where adjustments are made to more accurately reflect actual revenues or expenditures.

ROW – Acronym for right-of-way.

S

Sales Tax – Levied on all persons and businesses selling merchandise in the City limits on a retail basis. Monies collected under authorization of this tax are for the use and benefit of the City. The City's sales tax rate is 8%.

Special Assessments – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – Fund such as the recreation activity fund. These funds are set up to keep track of segregated revenue activities.

Sundry Charges – Items that are not in the supply or maintenance category. These expenses may be for services provided by private business organizations, by public utilities, for contract labor, for outside consultants, payment of claims and damages against the City, or service provided by some department of the government agency.

Supplemental Appropriation – An authorization made during the course of the year and after the adoption of the tax rate by City Council, which permits officials to incur additional obligations and expenditures of governmental resources.

T

Tax Base – The assessed value of all residential and commercial real property and business personal property, as established annually by the Denton Central Appraisal District.

Tax Increment Reinvestment Zone (TIRZ) – The fund accounts for revenues/expenditures of the Old Town tax increment zone. Revenues consist of the tax rate of the City and County applied to the estimated tax base for the zone.

Tax Levy – Imposing or collecting a tax.

Tax Note – Short-term interest bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax Rate – The percentage applied to all taxable property value for purposes of raising municipal revenue. It is derived by dividing the total tax levy by the taxable net property valuation. The City's tax rate is .45050.

Tax Rate Limit – The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll – Official list showing the amount of taxes levied against each taxpayer or property.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Taxes Current – Taxes levied that are due within one year.

Taxes Prior Years – Taxes which remain unpaid after the date on which a penalty for non-payment is attached.

TCEQ – Acronym for Texas Commission on Environmental Quality. A state agency for enforcing federal and state environment laws.

TMRS – Acronym for Texas Municipal Retirement System, a pension plan for employees of member cities in the state of Texas.

TIF – Acronym for Tax Increment Finance District.

Transfer-In – Funds expended in one fund and received in another.

TxDot – Acronym for Texas Department of Transportation.

W

Water Utility Fund – An enterprise fund that accounts for the resources and expenditures associated with the purchase and distribution of water.

Working Capital – Current assets minus current liabilities. Working capital is the money a municipality has available to meet current obligations.

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